



# Wentzville R-IV School District

St. Charles County, Missouri, USA

[www.wentzville.k12.mo.us](http://www.wentzville.k12.mo.us)



## 2018-2019 Annual Budget





# Annual Budget

for the

## Wentzville R-IV School District

### 2018-2019 Fiscal Year

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**WENTZVILLE R-IV SCHOOL DISTRICT**  
**2018-2019 ANNUAL BUDGET**

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# INTRODUCTORY SECTION



## 2018-2019 Annual Budget



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### A MESSAGE FROM THE SUPERINTENDENT

The Wentzville R-IV School District is committed to its mission of “learning today, leading tomorrow.” The District earned a 97.5% score on our MSIP 5 Annual Performance Review. Our students and staff continue to excel in every facet of the educational process. A continued focus on instructional improvement has generated higher achievement levels across the District. Increased rigor has been a trademark of recent curriculum advances and our students continue to respond to new challenges.

As recommended by our community (Guiding Principles for our Schools (GPS) and Comprehensive School Improvement Plan (CSIP)), we have continued to expand our Project Lead the Way (PLTW) program. PLTW is a hands-on, project-based program that emphasizes Science, Technology, Engineering and Math (STEM) to prepare students for highly technical careers. The three PLTW strands are Engineering, Biomedical Sciences, and Computer Science. The District offers introductory PLTW courses in 6<sup>th</sup> grade and the middle schools leading to the three strands in the high schools. More than 3,200 students participated in the PLTW program this past year.



In addition to Project Lead the Way, the district took the lead in developing a new county-wide program called Center for Advanced Professional Studies or CAPS. CAPS is a program where students are completely immersed in a profession and work side by side with professionals to learn the details of the industry. All five school districts have joined together to establish a St Charles County CAPS consortium. The CAPS consortium will include strands in global business, healthcare, and technology. Students will have access to some of the top hospitals and companies in St. Charles County to learn directly from the professionals in the field.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

Student achievement continues to improve in nearly all subject areas, placing the Wentzville R-IV School District in the top 10% of Missouri school districts based on composite Measures of Academic Progress (MAP) scores over the past eight years. This level of academic performance can only be made possible through the efforts of all staff, particularly our teachers, to engage in ongoing professional development. District staff members are being trained in ever increasing numbers on STEM related curriculum and the effective use of technology to enhance student learning.

The District's focus is to provide a safe environment, a trauma-informed culture and multi-tiered level of supports to ensure all children have an opportunity to learn and develop their abilities. The District has a well-developed curriculum with identified essential elements. To support student learning and reduce barriers to learning, our schools implement the following: Positive Behavior Intervention Support (PBIS) strategies, Trauma-informed strategies, Life Space Crisis Intervention (LSCI), Mindfulness and Sensory breaks, and we strive to connect students with caring adults. All of our students who need support through a social or emotional crisis may connect with one of our Educational Support Counselors, who are clinical mental health professionals. With a continuum of academic and emotional supports in place, the Wentzville School District helps students develop into young adults who are college and career ready with resiliency to manage life's array of challenges.

A demographic study was conducted in February of 2017 which indicated that Wentzville's enrollment could continue to increase until it reaches more than 23,000 in 2026-27. In 2000, the total district enrollment was 6,000 students, and for the next school year, that number is projected to be more than 16,800 students. In April 2018 voters approved Proposition E, a no tax increase bond issue to fund \$125 million in additional facilities throughout the District. The projects will include a fourth high school, a new elementary school, a gym addition at Holt High School and classroom additions at Peine Ridge Elementary, Barfield Early Childhood Special Education Center and Pearce Hall. Staffing and equipping the buildings when they are complete was an important part of the budget planning process.







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

As we embark on another school year, a point of pride continues to be our ability to manage sustained enrollment growth while providing a first class education for all of our students. We are extremely proud of the accolades our students and staff have amassed over the last year and we know none of that would be possible without a team effort. The WSD is a highly respected and sought-after school district, as our enrollment and job application numbers continue to illustrate. Our continued fiscal stewardship has supported both our growth and high student achievement while our per pupil spending is still the lowest among county districts. Effective planning and strong community support has helped the WSD stay ahead of the highest enrollment growth in the state in the 21st century. With growth comes opportunity, and the WSD has successfully leveraged growth for the benefit of our students. We are pleased to present the 2018-2019 school year budget which reflects the priorities and standards of the District.

Sincerely,

Curtis Cain, Ph.D.  
Superintendent





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### EXECUTIVE SUMMARY

The Wentzville R-IV School District (hereinafter the “District”) has completed its budgeting process for fiscal year 2018-2019 (FY19). The Annual Budget represents the financial plan for the District for the coming year. This document is designed to inform the Board of Education and the greater district community on all financial matters, and act as financial guide for the upcoming year using the District’s current and historical financial information. The budget was developed with input from staff, community members, administration, and the Board of Education.







## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

### **MISSION, VALUES, AND GOALS**

The District's mission, values, and goal statements were created by a committee consisting of representatives from all of the District's stakeholder groups--administrators, staff members, parents, and community members--and approved by the Board of Education. The mission, vision, and values provide brief, cohesive statements establishing clear direction on how the District plans to increase student achievement over the next several years. The Comprehensive School Improvement Plan Goals provide a map to achieve the Mission, Vision, and Values.

#### **Mission Statement**

Learning Today, Leading Tomorrow

#### **Vision Statement**

Wentzville School District will be a model of excellence that sets the standard and maximizes the potential of every student. We will excel academically, be at the forefront of technology implementation, proactively plan for growth, and be financially responsible.

#### **Values**

- Learning – Equipping students, staff, and community to apply skills and knowledge necessary to excel in a changing world.
- Community – Respecting the stakeholders' perspectives with honesty and transparency as we create a world class educational system.
- Excellence – Fostering a culture which supports the highest level of individual success.
- Integrity – Dedicating ourselves to making courageous decisions and providing resources for the continuous improvement of the Wentzville School District.

#### **Comprehensive School Improvement Goals**

1. Improve achievement for ALL students
2. Increase communication and improve relationships with stakeholders to support student achievement
3. Provide the financial structures to support facility growth and sustain student achievement.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BOARD OF EDUCATION MEMBERS

Dr. Natalie DeWeese .....President  
Mrs. Jennifer Simpson .....Vice President  
Mrs. Betsy Bates..... Secretary  
Mr. Dale Schaper..... Director  
Mrs. Heather Reiter ..... Director  
Ms. Barbara Fine ..... Director  
Mr. Brad Buchanan ..... Director



### EXECUTIVE ADMINISTRATION

Curtis Cain, Ph.D. .... Superintendent  
Cheri Thurman.....Asst. Supt. Special Services  
Pam Frazier, M.B.A., CPA ..... Chief Financial Officer  
Mary LaPak ..... Chief Communications Officer  
John Schulte..... Asst. Supt. Administrative Services  
Megan Stryjewski, Ed.D .....Asst. Supt. Curriculum, Instruction & Assess  
Jennifer Hecktor, Ed.D .....Asst. Supt. Human Resources



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### ORGANIZATIONAL SUMMARY

#### DISTRICT OVERVIEW

The Wentzville R-IV School District is located in St. Charles County, one of the fastest growing counties in the nation and the fastest growing area in Missouri. The county boasts a good blend of commercial, industrial, and residential growth. The Wentzville R-IV School District is geographically located in the western part of the county or 40 miles west of downtown St. Louis.

The Wentzville R-IV School District currently provides education to approximately 16,400 students Kindergarten through 12th grade, and an additional 500 students in its early childhood education programs. Student population in the District increased dramatically during the past ten years and continues to grow by over 500 students per year. The District continues to see rapid growth by most community standards. Green space remains available for rapid development.

#### FACILITIES

The District's educational facilities include twelve elementary, three middle, three high schools, an early childhood special education center, an alternative education center and a neurocognitive center. The District also has a variety of operational support buildings and an administration building. In total, the District maintains approximately 2.5 million square feet of space. The district opened two new elementary schools in the 2017-18 school year.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PERSONNEL RESOURCES

The District will employ over 2,400 staff members in the upcoming year to assist in student learning. Personnel costs account for 82.7% of the District's total operating expenditures. The student to teacher ratio is 21:1 for the District as a whole, with more than 78% of teaching staff possessing an advanced degree.

### Staffing History

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Staffing	Actual	Actual	Actual	Actual	Actual	Budget
Certified Staff (FTE)	970.93	1,015.88	1,063.42	1,129.79	1,189.74	1,234.19
Support Staff	845	886	927	996	1,095	1,131
Administrators/Other Exempt Staff	68	73	78	83	90	98
Total	1,884	1,975	2,068	2,209	2,375	2,463







## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

### **BUDGET OVERVIEW**

Developing the annual budget for the District involves all stakeholders within the community. Input is given from the Board of Education, district administration, building administration, school staff, and the general public. The process is separated into four segments: planning, preparation, adoption, and implementation. There are two objectives driving the budget process. First, the goal of the District is to provide each student with a quality education. Second, the District focuses its resources in the most efficient and effective way to support the first objective. The annual budget creates a detailed analysis of the District's revenues and expenditures and allows the administration to focus its financial resources in a manner that supports student learning.

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

Revenues for the coming year are projected by January and adjusted as more information becomes available. Preparation of the expenditure budget begins in early January as administrators make requests for staffing and facility needs. Budget allocations for general operations are established and distributed for administrators to prioritize at the building or program level. Budget conferences are held as needed to clarify needs and priorities.

In the spring, the district administration shares preliminary budget information with the Board of Education on projected revenues and any staffing or programming decisions required for the coming year. Discussions are held within the context of negotiations regarding salary increases for staff.

Preliminary budget information is provided to the Board of Education during the spring. Work sessions are scheduled as needed to review priorities and specific challenges in any given year. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs in June.

Upon approval of the budget, the Finance Department loads the new budget into the financial software system and the budget is available to use during the next fiscal year.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET CALENDAR

DATE	ACTION
<b>October 20, 2017</b>	<ul style="list-style-type: none"> <li>• Complete update of long-range budget plan.</li> </ul>
<b>January 19, 2018</b>	<ul style="list-style-type: none"> <li>• Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.</li> <li>• Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Accounting.</li> <li>• Administrators should be considering a summer maintenance project list for future submission.</li> </ul>
<b>January 19, 2018</b>	<ul style="list-style-type: none"> <li>• Budget allocations sent to administrators for budget planning purposes.</li> <li>• Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities.</li> </ul>
<b>February 15, 2018</b>	<ul style="list-style-type: none"> <li>• Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.</li> </ul>
<b>February 20, 2018</b>	<ul style="list-style-type: none"> <li>• Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review.</li> <li>• Budget and summer project review conferences scheduled as needed with administrators and directors.</li> <li>• District prioritization of new programs and positions prepared for BOE (grants included).</li> </ul>
<b>March 15, 2018</b>	<ul style="list-style-type: none"> <li>• Review conferences with administrators and directors completed.</li> <li>• Report to BOE on preliminary budget for FY19.</li> </ul>
<b>April 27, 2018</b>	<ul style="list-style-type: none"> <li>• First draft of the FY19 budget completed including personnel recommendations.</li> <li>• District administrative conferences to revise draft budget - as necessary.</li> </ul>
<b>June 14, 2018</b>	<ul style="list-style-type: none"> <li>• Budget presented to Board of Education for adoption.</li> </ul>



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### FINANCIAL SUMMARY

The following tables, charts, and graphs summarize the District budget for the coming year. Key facts to recognize are as follows:

Revenue- All Funds	\$ 225,227,160
Expenditures- All Funds	<u>\$ 247,130,535</u>
Over/ (Under)	\$ (21,903,375)
Revenue- Operating Funds*	\$ 187,649,645
Expenditures- Operating Funds*	<u>\$ 191,063,125</u>
Over/ (Under)	\$ (3,413,480) **

\*Operating Funds refers to a combination of the General (Incidental) Fund (Fund 1) and the Teachers' Fund (Fund 2).

\*\*Although the District has budgeted an operating deficit, the amount is fiscally minimal in proportion to the entire budget. The contribution of fund balances to cover budgeted operational costs is acceptable given the District's history of not expending 3% to 4% of budgeted amounts in recent years.

Total balances in all funds will decrease by \$21,903,375. The majority of this decrease (\$14,693,000) is due to the advanced crossover refunding in the Debt Service Fund that was approved in FY18. The Capital Projects Fund will also operate at a deficit due to planned projects in that fund. Operating balances are projected to decline by \$3,413,480 (according to the budget). Over one million dollars of the deficit is a one-time only expenditure approved by the Board of Education for science curriculum. Operating fund balances at year end are projected to be \$46,625,366, which represents approximately 2.9 months of operating expenditures. A more detailed explanation of the expenditures can be found in the Financial Section.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### OPERATING FUND BALANCES

Fiscal Year	Operating Fund	
	Balance	Fund Balance %
2010	27,486,961	25.52%
2011	33,929,594	29.28%
2012	40,344,563	33.36%
2013	49,183,794	38.74%
2014	49,820,784	36.26%
2015	49,674,686	34.18%
2016	52,182,510	34.71%
2017	56,346,787	34.85%
Est 2018	50,038,846	28.05%
Est 2019	46,625,365	24.40%

The June 2018 projected balance is based on the FY18 budget as amended. However, year end balances are anticipated to be higher due to unexpended funds throughout various budget codes and revenue that came in higher than budgeted. Final balances will be a few percentage points higher, which would translate into the new fiscal year (FY19) as well.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET CONSIDERATIONS FOR FY19

The budget development process includes input from a wide variety of sources. The most relevant data available is used to establish parameters for budget development to support the educational goals of the District. Key variables for FY19 include the following:

- District enrollment is projected to increase by approximately 470 students district-wide.
- Class sizes are expected to remain near current averages with the addition of appropriate staff. Class sizes are below the maximum standard established by the Missouri Department of Education.
- The number of certified staff positions is budgeted to increase by 49.94 full time equivalents.
- The number of support staff positions is budgeted to increase by 38.25 full time equivalents.
- Salary increases for current staff.
- Employee medical insurance costs are expected to increase by 5.5%.
- Employee dental and vision insurance are not expected to increase.
- Continued support of the technology budget to continue the 1:1 initiative at the high school level.
- Increases in the technology budget for additional technology to implement 1:1 initiative at the middle school level
- Maintenance Department capital projects budget will remain flat and will accommodate projects that will be completed in the 2019 fiscal year.





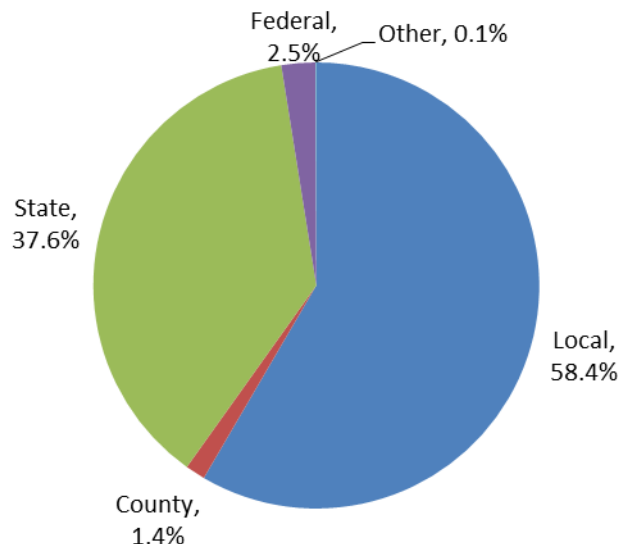
## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUE BUDGET

Total revenue for FY19 is projected to be \$225,227,160. The chart below shows the distribution by source. While local property taxes make up the largest portion of the District's revenues, a significant new source of revenue for the next budget year is from state sources. The state foundation formula generates additional funds for the District due to increasing student enrollments and the overall structure of the current formula established in 2005. The following chart indicates the distribution of revenue sources.

### Budgeted Revenue by Source FY19

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	100,068,035	116,653,934	119,231,837	123,396,638	131,582,322	6.6%
County	2,908,997	3,234,396	3,281,312	3,196,000	3,246,000	1.6%
State	64,798,524	70,889,958	77,105,779	79,876,541	84,732,821	6.1%
Federal	6,271,999	6,460,446	6,465,139	8,018,260	5,546,016	-30.8%
Other	113,357	29,472,258	86,798	11,075,000	120,000	-98.9%
<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,159</b>	<b>-0.1%</b>







## WENTZVILLE R-IV SCHOOL DISTRICT

### 2018-2019 ANNUAL BUDGET

### Budgeted Revenue All Funds by Object FY19

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	71,580,788	80,638,321	86,357,746	89,369,995	96,306,360	7.8%
5112	Delinquent Taxes	3,653,903	3,330,652	3,871,861	4,703,683	3,618,805	-23.1%
5113	Prop C Sales Taxes	12,393,748	13,207,132	14,210,743	14,918,810	15,612,300	4.6%
5114	Financial Institution Taxes	97,206	112,415	199,696	75,000	100,000	33.3%
5115	M & M (Surcharge Taxes)	1,047,063	837,136	859,833	852,136	900,000	5.6%
5116	In Lieu of Tax	1,612,935	2,167,040	1,919,144	1,900,000	1,698,401	-10.6%
5140	Earnings on Investments	151,756	5,872,064	614,804	1,685,877	765,000	-54.6%
5150	Food Service - Program	2,122,808	2,318,500	2,416,973	2,763,548	5,213,500	88.7%
5165	Food Service - Non-Program	1,297,203	1,471,715	1,383,937	1,468,000	1,578,000	7.5%
5170	Student Activities	3,260,474	3,440,615	3,677,222	3,105,000	1,950,000	-37.2%
5180	Community Services	1,850,282	2,188,349	2,403,386	2,227,000	2,509,956	12.7%
5190	Other Local	999,870	1,069,996	1,316,494	327,589	1,330,000	306.0%
	<b>Total Local</b>	<b>100,068,035</b>	<b>116,653,934</b>	<b>119,231,837</b>	<b>123,396,638</b>	<b>131,582,322</b>	<b>6.6%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	318,067	292,049	307,069	295,000	300,000	1.7%
5221	State Assessed Utility Taxes	2,590,930	2,942,348	2,974,243	2,901,000	2,946,000	1.6%
	<b>Total County</b>	<b>2,908,997</b>	<b>3,234,396</b>	<b>3,281,312</b>	<b>3,196,000</b>	<b>3,246,000</b>	<b>1.6%</b>
	<b>State:</b>						
5311	Basic Formula	50,980,744	56,214,495	61,629,040	65,417,818	69,683,857	6.5%
5312	Transportation Aid	2,008,332	1,832,919	1,543,680	1,650,000	1,700,000	3.0%
5314	Early Childhood Special Education	3,375,563	4,713,021	4,640,693	3,926,500	3,900,000	-0.7%
5319	Classroom Trust	5,211,962	5,418,000	5,875,242	6,224,738	6,400,964	2.8%
5324	Parents as Teachers	334,354	379,336	387,591	350,000	350,000	0.0%
5332	Career Education	43,289	45,118	47,362	134,485	-	-100.0%
5333	Food Service	41,277	42,990	44,097	43,000	43,000	0.0%
5359	Career Educ Enhancement Grant	65,534	68,703	107,635	75,000	-	-100.0%
5369	Residential Placement/Excess Cost	85,218	55,488	165,092	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,649,860	2,119,889	2,665,277	2,000,000	2,600,000	30.0%
5397	Other State	2,391	-	70	-	-	-
	<b>Total State</b>	<b>64,798,524</b>	<b>70,889,958</b>	<b>77,105,779</b>	<b>79,876,541</b>	<b>84,732,821</b>	<b>6.1%</b>
	<b>Federal:</b>						
5412	Medicaid	197,407	159,344	183,761	100,000	100,000	0.0%
5437, 5441	Individuals with Disabilities (IDEA)	2,204,390	2,393,605	2,283,581	3,150,917	2,895,917	-8.1%
5442	Early Childhood Special Education	760,681	337,486	606,471	1,023,500	1,200,000	17.2%
5445	School Lunch Program	1,474,222	1,753,352	1,571,088	1,760,000	-	-100.0%
5446	School Breakfast Program	276,359	314,616	300,325	315,000	-	-100.0%
5448	After School Snack Program	8,037	11,301	8,686	12,000	-	-100.0%
5451, 5452	Title I	858,960	1,028,006	1,044,399	1,045,240	858,232	-17.9%
5427, 5455-5499	Other Federal	491,942	462,736	466,827	611,603	491,868	-19.6%
	<b>Total Federal</b>	<b>6,271,999</b>	<b>6,460,446</b>	<b>6,465,139</b>	<b>8,018,260</b>	<b>5,546,017</b>	<b>-30.8%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	29,336,393	-	11,075,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	2,473	37,387	22,816	-	-	-
58xx	Tuition from Other Districts/Contracte	110,884	98,478	63,982	-	120,000	-
	<b>Total Other</b>	<b>113,357</b>	<b>29,472,258</b>	<b>86,798</b>	<b>11,075,000</b>	<b>120,000</b>	<b>-98.9%</b>
	<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,160</b>	<b>-0.1%</b>



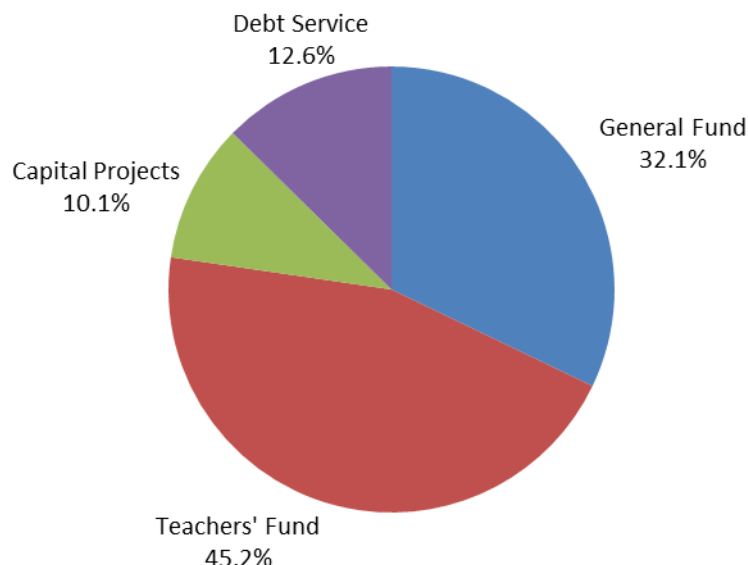
## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### EXPENDITURE BUDGET

Total budgeted expenditures for FY19 are projected to be \$247,130,535. Salary and benefit increases make up the most significant portion of the budget. Salaries for existing staff were increased at the Board's direction and benefits were budgeted to increase by 8.7%, due to additional staff and a 5.5% increase in medical insurance. A total of 88.19 additional FTE were approved to accommodate enrollment growth across the District. A primary emphasis for FY19 is to provide the necessary staffing and student supplies to keep up with the constantly increasing enrollment. Technology and ongoing maintenance projects also continue to be a point of emphasis. There will be a large payment out of the debt service fund for a scheduled payoff of bonds due to an advanced crossover refunding that was approved by the Board of Education. The following chart identifies the distribution of expenditures by fund.

### Budgeted Expenditures by Fund FY19

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Expenditures:</b>						
General Fund	58,640,530	59,151,746	64,547,924	74,888,728	79,387,791	6.0%
Teachers' Fund	86,495,621	90,931,470	96,676,446	103,507,140	111,675,334	7.9%
Capital Projects	12,107,651	12,580,154	15,155,849	23,765,079	24,885,280	4.7%
Debt Service	13,521,744	49,139,904	19,767,933	17,559,667	31,182,130	77.6%
<b>Total Expenditures</b>	<b>170,765,546</b>	<b>211,803,274</b>	<b>196,148,152</b>	<b>219,720,614</b>	<b>247,130,535</b>	<b>12.5%</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### Budgeted Revenue by Source and Expenditure by Function FY19

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	100,068,035	116,653,934	119,231,837	123,396,638	131,582,322	6.6%
County	2,908,997	3,234,396	3,281,312	3,196,000	3,246,000	1.6%
State	64,798,524	70,889,958	77,105,779	79,876,541	84,732,821	6.1%
Federal	6,271,999	6,460,446	6,465,139	8,018,260	5,546,016	-30.8%
Other	113,357	29,472,258	86,798	11,075,000	120,000	-98.9%
<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,159</b>	-0.1%
<b>Instructional Expenditures:</b>						
Elementary	29,296,805	30,318,466	31,777,132	37,873,499	43,209,403	14.1%
Middle	13,214,154	13,477,337	14,487,003	11,612,671	12,750,514	9.8%
Senior High	17,972,273	18,650,598	20,499,878	21,254,397	21,970,859	3.4%
Summer School	180,544	219,772	568,360	918,859	802,996	-12.6%
Special Instruction	17,044,617	18,077,542	20,429,201	23,905,839	21,711,379	-9.2%
Supplemental Instruction	1,237,794	1,193,622	1,250,502	1,535,012	1,746,472	13.8%
Early Childhood Special Education	4,095,891	4,358,938	4,963,437	4,952,010	3,230,291	-34.8%
Career Education	134,217	201,697	141,404	441,720	-	-100.0%
Student Activities	5,015,913	4,932,090	5,527,877	4,812,321	4,787,413	-0.5%
Tuition & Contracted Education	2,166,347	2,301,849	1,537,345	1,742,400	2,062,218	18.4%
<b>Total Instructional Expenditures</b>	<b>90,358,555</b>	<b>93,731,912</b>	<b>101,182,139</b>	<b>109,048,728</b>	<b>112,271,545</b>	3.0%
<b>Support Services Expenditures:</b>						
Attendance	1,048,782	1,167,115	1,300,895	1,316,255	675,961	-48.6%
Guidance	4,521,766	4,839,527	5,259,065	5,923,794	7,964,427	34.4%
Health, Psych, Speech & Audio	2,051,924	2,034,241	2,239,730	2,500,719	8,276,657	231.0%
Improvement of Instruction	2,518,744	2,843,067	3,125,573	3,635,482	3,078,470	-15.3%
Professional Development	535,793	530,544	562,546	768,417	721,378	-6.1%
Media Services	2,531,357	2,546,374	2,620,654	3,140,363	3,373,693	7.4%
Board of Education Services	512,327	1,011,235	1,127,634	1,189,500	1,076,000	-9.5%
Executive Administration	776,320	830,721	780,508	774,842	1,119,535	44.5%
Building Level Administration	7,779,181	8,088,246	8,844,693	10,060,329	10,870,461	8.1%
Business/Central Services	1,449,621	1,434,630	1,558,704	1,669,772	1,862,483	11.5%
Operation of Plant	16,953,749	18,424,692	20,269,619	22,042,025	24,210,339	9.8%
Pupil Transportation	7,892,604	8,806,915	8,984,893	10,528,130	12,876,026	22.3%
Food Services	5,494,734	5,644,909	5,808,333	6,398,990	6,801,351	6.3%
Central Office Support Services	3,156,776	3,406,014	3,557,490	3,711,188	3,817,080	2.9%
<b>Total Support Services Expenditures</b>	<b>57,223,680</b>	<b>61,608,230</b>	<b>66,040,337</b>	<b>73,659,805</b>	<b>86,723,861</b>	17.7%
<b>Total Instruction &amp; Support Expenditures</b>	<b>147,582,235</b>	<b>155,340,143</b>	<b>167,222,476</b>	<b>182,708,533</b>	<b>198,995,406</b>	8.9%
<b>Community Services Expenditures</b>	<b>1,561,226</b>	<b>1,516,237</b>	<b>1,781,764</b>	<b>2,427,475</b>	<b>2,711,658</b>	11.7%
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>5,975,352</b>	<b>2,996,366</b>	<b>3,472,412</b>	<b>13,222,868</b>	<b>10,575,000</b>	-20.0%
<b>Principal &amp; Interest Expenditures</b>	<b>15,646,733</b>	<b>51,950,528</b>	<b>23,671,500</b>	<b>21,361,737</b>	<b>34,848,471</b>	63.1%
<b>Total Expenditures</b>	<b>170,765,546</b>	<b>211,803,273</b>	<b>196,148,152</b>	<b>219,720,613</b>	<b>247,130,535</b>	12.5%
<b>Yearly Increase (Decrease)</b>	<b>3,395,365</b>	<b>14,907,720</b>	<b>10,022,713</b>	<b>5,841,826</b>	<b>(21,903,376)</b>	-474.9%
<b>Fund Balance - July 1</b>	<b>66,282,384</b>	<b>69,677,749</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,008</b>	6.2%
<b>Fund Balance - June 30</b>	<b>69,677,749</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,008</b>	<b>78,546,632</b>	-21.8%



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### INFORMATIONAL SUMMARY

#### REVENUE AND EXPENDITURE TRENDS AND PROJECTIONS

The state funding formula has continued to provide additional revenues due to the increasing enrollment. Future projections are generally conservative in nature, but can change materially in either direction as conditions change over time. The District remains in a healthy financial position and expects to continue on solid footing.

#### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

	<b>2018-2019 Budget</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
<b>Revenues:</b>				
Local	131,582,322	136,845,615	140,753,168	146,747,000
County	3,246,000	3,365,700	3,491,063	3,622,358
State	84,732,821	87,874,289	92,197,679	95,667,204
Federal	5,546,017	5,630,055	5,717,294	5,807,896
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>225,227,160</b>	<b>233,715,658</b>	<b>242,159,205</b>	<b>251,844,458</b>
<b>Expenditures:</b>	-			
Salaries	117,803,718	122,848,614	127,058,149	132,505,582
Benefits	40,189,318	42,198,784	43,886,736	46,081,072
Purchased Services	12,829,336	13,070,580	13,262,650	13,455,560
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	21,218,939	12,306,985	12,368,520	12,430,362
Other	3,666,341	3,684,673	3,703,096	3,721,612
Debt Service	31,182,130	16,304,630	16,903,680	18,756,590
<b>Total Expenditures</b>	<b>247,130,536</b>	<b>229,855,019</b>	<b>236,823,583</b>	<b>246,791,531</b>
<b>Yearly Increase (Decrease)</b>	<b>(21,903,376)</b>	<b>3,860,639</b>	<b>5,335,621</b>	<b>5,052,927</b>
	-			
<b>Fund Balance - July 1</b>	<b>100,450,007</b>	<b>78,546,631</b>	<b>82,407,270</b>	<b>87,742,891</b>
<b>Fund Balance - June 30</b>	<b>78,546,631</b>	<b>82,407,270</b>	<b>87,742,891</b>	<b>92,795,818</b>



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	112,561,646	117,064,112	120,576,035	125,762,782
County	2,845,000	2,964,700	3,090,063	3,221,358
State	80,957,821	84,099,289	88,422,679	91,892,204
Federal	5,396,017	5,480,055	5,567,294	5,657,896
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>201,880,484</b>	<b>209,608,155</b>	<b>217,656,071</b>	<b>226,534,240</b>
<b>Expenditures:</b>				
Salaries	117,803,718	122,848,614	127,058,149	132,505,582
Benefits	40,189,318	42,198,784	43,886,736	46,081,072
Purchased Services	12,829,336	13,070,580	13,262,650	13,455,560
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	21,218,939	12,306,985	12,368,520	12,430,362
Other	3,666,341	3,684,673	3,703,096	3,721,612
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>215,948,406</b>	<b>213,550,389</b>	<b>219,919,903</b>	<b>228,034,941</b>
<b>Yearly Increase (Decrease)</b>	<b>(14,067,922)</b>	<b>(3,942,234)</b>	<b>(2,263,832)</b>	<b>(1,500,702)</b>
<b>Fund Balance - July 1</b>	<b>64,042,366</b>	<b>49,974,445</b>	<b>46,032,210</b>	<b>43,768,379</b>
<b>Fund Balance - June 30</b>	<b>49,974,444</b>	<b>46,032,210</b>	<b>43,768,379</b>	<b>42,267,677</b>







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	99,138,807	103,104,359	106,197,490	110,809,095
County	2,537,000	2,656,700	2,782,063	2,913,358
State	80,457,821	83,596,789	87,917,666	91,382,646
Federal	5,396,017	5,480,055	5,567,294	5,657,896
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>187,649,645</b>	<b>194,837,903</b>	<b>202,464,514</b>	<b>210,762,995</b>
<b>Expenditures:</b>				
Salaries	117,803,718	122,848,614	127,058,149	132,505,582
Benefits	40,189,318	42,198,784	43,886,736	46,081,072
Purchased Services	12,829,336	13,070,580	13,262,650	13,455,560
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>191,063,126</b>	<b>197,558,732</b>	<b>203,848,287</b>	<b>211,882,967</b>
<b>Yearly Increase (Decrease)</b>	<b>(3,413,481)</b>	<b>(2,720,829)</b>	<b>(1,383,774)</b>	<b>(1,119,972)</b>
<b>Fund Balance - July 1</b>	<b>50,038,846</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,764</b>
<b>Transfers - Out</b>	<b>(0)</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Fund Balance - June 30</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,763</b>	<b>38,400,791</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	67,906,136	70,622,381	72,741,053	76,014,400
County	1,430,000	1,494,350	1,561,596	1,631,868
State	13,760,982	13,898,592	14,037,578	14,177,954
Federal	1,280,753	1,344,791	1,412,030	1,482,632
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>84,497,871</b>	<b>87,360,114</b>	<b>89,752,257</b>	<b>93,306,853</b>
<b>Expenditures:</b>				
Salaries	33,274,709	34,938,444	36,510,674	38,336,208
Benefits	15,105,211	15,860,472	16,494,890	17,319,635
Purchased Services	10,767,118	10,967,118	11,117,118	11,267,118
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>79,387,791</b>	<b>81,206,787</b>	<b>83,763,436</b>	<b>86,763,714</b>
<b>Yearly Increase (Decrease)</b>	<b>5,110,080</b>	<b>6,153,327</b>	<b>5,988,821</b>	<b>6,543,139</b>
<b>Fund Balance - July 1</b>	<b>47,544,518</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,764</b>
<b>Transfers - Out</b>	<b>6,029,232</b>	<b>9,874,156</b>	<b>8,372,594</b>	<b>8,663,111</b>
<b>Fund Balance - June 30</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,764</b>	<b>38,400,792</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT TEACHERS' FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	31,232,671	32,481,978	33,456,437	34,794,695
County	1,107,000	1,162,350	1,220,468	1,281,491
State	66,696,839	69,698,197	73,880,089	77,204,693
Federal	4,115,264	4,135,264	4,155,264	4,175,264
Other	-	-	-	-
<b>Total Revenues</b>	<b>103,151,774</b>	<b>107,477,789</b>	<b>112,712,257</b>	<b>117,456,142</b>
<b>Expenditures:</b>				
Salaries	84,529,009	87,910,169	90,547,475	94,169,374
Benefits	25,084,107	26,338,313	27,391,845	28,761,438
Purchased Services	2,062,218	2,103,462	2,145,532	2,188,442
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>111,675,335</b>	<b>116,351,945</b>	<b>120,084,851</b>	<b>125,119,253</b>
<b>Yearly Increase (Decrease)</b>	<b>(8,523,561)</b>	<b>(8,874,156)</b>	<b>(7,372,594)</b>	<b>(7,663,111)</b>
<b>Fund Balance - July 1</b>	<b>2,494,328</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>	<b>6,029,232</b>	<b>8,874,156</b>	<b>7,372,594</b>	<b>7,663,111</b>
<b>Fund Balance - June 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	13,422,839	13,959,753	14,378,545	14,953,687
County	308,000	308,000	308,000	308,000
State	500,000	502,500	505,013	509,558
Federal	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>14,230,839</b>	<b>14,770,253</b>	<b>15,191,558</b>	<b>15,771,245</b>
<b>Expenditures:</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	21,218,939	12,306,985	12,368,520	12,430,362
Other	3,666,341	3,684,673	3,703,096	3,721,612
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>24,885,280</b>	<b>15,991,658</b>	<b>16,071,616</b>	<b>16,151,974</b>
<b>Yearly Increase (Decrease)</b>	<b>(10,654,441)</b>	<b>(1,221,405)</b>	<b>(880,058)</b>	<b>(380,729)</b>
<b>Fund Balance - July 1</b>	<b>14,003,520</b>	<b>3,349,079</b>	<b>3,127,673</b>	<b>3,247,615</b>
<b>Transfers In</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Fund Balance - June 30</b>	<b>3,349,079</b>	<b>3,127,673</b>	<b>3,247,615</b>	<b>3,866,886</b>







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	19,020,676	19,781,503	20,177,133	20,984,218
County	401,000	401,000	401,000	401,000
State	3,775,000	3,775,000	3,775,000	3,775,000
Federal	150,000	150,000	150,000	150,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>23,346,676</b>	<b>24,107,503</b>	<b>24,503,133</b>	<b>25,310,218</b>
<b>Expenditures:</b>				
Principal	24,950,573	12,145,336	12,207,776	15,700,000
Interest	6,226,557	4,154,294	4,690,904	3,051,590
Other	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>31,182,130</b>	<b>16,304,630</b>	<b>16,903,680</b>	<b>18,756,590</b>
<b>Yearly Increase (Decrease)</b>	<b>(7,835,454)</b>	<b>7,802,873</b>	<b>7,599,453</b>	<b>6,553,628</b>
<b>Fund Balance - July 1</b>	<b>36,407,641</b>	<b>28,572,187</b>	<b>36,375,060</b>	<b>43,974,513</b>
<b>Fund Balance - June 30</b>	<b>28,572,187</b>	<b>36,375,060</b>	<b>43,974,513</b>	<b>50,528,142</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY19 total \$31,177,130. This total is composed of \$10,700,573 in principal, \$5,783,557 in interest and a bond refunding payments of \$14,693,000 that was approved in FY18. The debt service levy is expected to be .9304 per hundred dollars of assessed valuation. The ending year reserve is expected to be \$28.6 million. The following tables summarize the outstanding debt and interest payments of the District.

### Bond Amortization Schedule

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2019	2,476,065	3,750,492	24,950,573	31,177,130
2020	1,909,815	2,244,479	12,145,336	16,299,630
2021	1,694,340	2,996,564	12,207,776	16,898,680
2022	1,525,795	1,525,795	15,700,000	18,751,590
2023	1,236,109	1,236,109	16,730,000	19,202,218
2024	934,709	934,709	18,445,000	20,314,418
2025	648,725	5,685,301	9,238,424	15,572,450
2026	504,025	4,539,087	11,549,938	16,593,050
2027	413,125	7,040,001	9,583,124	17,036,250
2028	413,125	4,826,398	14,046,727	19,286,250
2029	221,500	2,732,953	13,813,547	16,768,000
TOTALS	\$11,977,333	\$37,511,889	\$158,410,445	\$207,899,667



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$165.6 million will be available in bonding capacity. Future bond issues will be dependent upon growth in assessed values. The following table reflects the bonding capacity information for the District. This chart does not have the Prop E bonds that will be issued in FY19 listed.

<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Bonding Capacity</b>	<b>Total End-of-Year Debt</b>	<b>Available Capacity</b>	<b>Debt to Assessed Value</b>
2010	\$1,505,878,632	\$225,881,795	\$204,398,677	\$21,483,118	13.57%
2011	\$1,519,900,195	\$227,985,029	\$199,898,677	\$28,086,352	13.15%
2012	\$1,476,024,277	\$221,403,642	\$194,083,677	\$27,319,965	13.15%
2013	\$1,501,010,846	\$225,151,627	\$186,963,677	\$38,187,950	12.46%
2014	\$1,465,943,345	\$219,891,502	\$178,963,677	\$40,927,825	12.21%
2015	\$1,500,880,613	\$225,132,092	\$171,003,677	\$54,128,415	11.39%
2016	\$1,630,683,877	\$244,602,582	\$168,650,445	\$75,952,137	10.34%
2017	\$1,727,114,927	\$259,067,239	\$158,585,445	\$100,481,794	9.18%
2018	\$1,946,271,226	\$291,940,684	\$147,335,446	\$144,605,238	7.57%
Est 2019	\$1,993,632,789	\$299,044,918	\$133,459,873	\$165,585,045	6.69%

Note: Assessed valuations are based on December 31 values of previous calendar year.







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PROPERTY TAX INFORMATION

Property taxes represent approximately 44% of total district revenues. The District saw an increase in assessed value in FY15 for the first time in several years. This year assessment values are expected to increase again. By state statute the tax rate can adjust within certain parameters related to changes in property values. The tax rate for FY19 is estimated to remain the same as the previous year. The final tax rate will be set by the Board of Education in September. The following information provides background on the tax base and the related tax rates.

### Assessed Value / Market Value History of Taxable Property

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
2010	\$1,505,878,632	-5.12%	\$6,826,935,937	22.06%
2011	\$1,519,900,195	0.93%	\$6,914,867,427	21.98%
2012	\$1,476,024,277	-2.89%	\$6,675,395,400	22.11%
2013	\$1,501,010,846	1.69%	\$6,776,709,461	22.15%
2014	\$1,465,943,345	-2.34%	\$6,641,175,270	22.07%
2015	\$1,500,880,613	2.38%	\$6,783,095,507	22.13%
2016	\$1,630,683,877	8.65%	\$7,407,326,655	22.01%
2017	\$1,727,114,927	5.91%	\$7,695,510,695	22.44%
2018	\$1,946,271,226	12.69%	\$8,852,503,508	21.99%
Est. 2019	\$1,993,632,789	2.43%	\$9,023,548,870	22.09%

Note: Assessed valuations are based on December 31 values of previous calendar year.

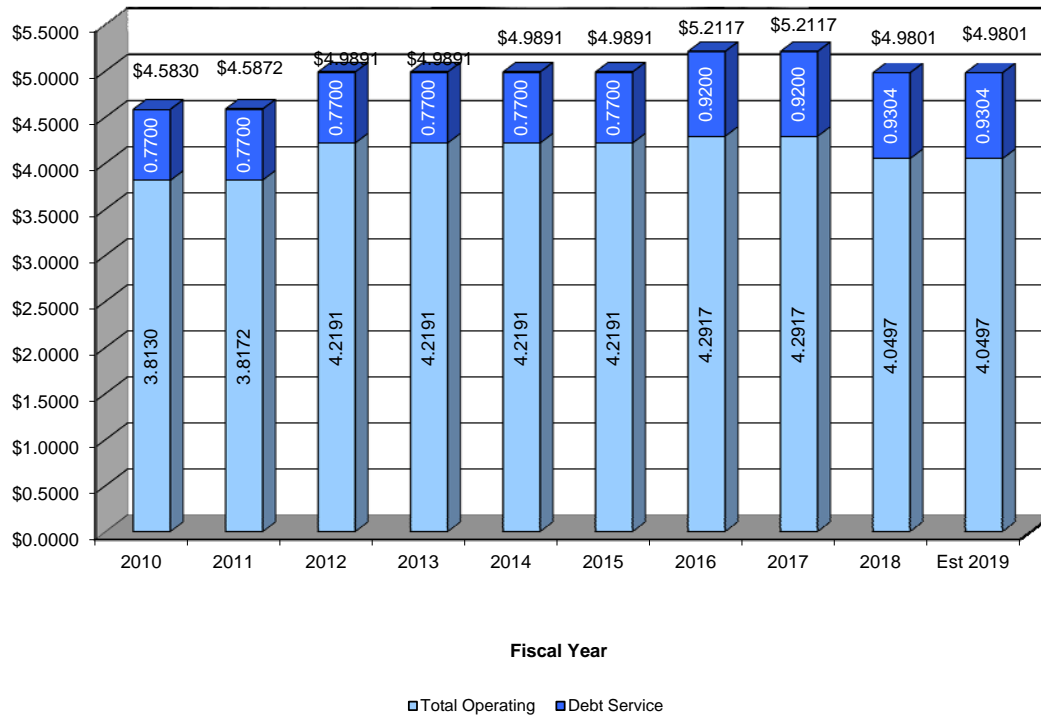






## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### Property Tax Rate History



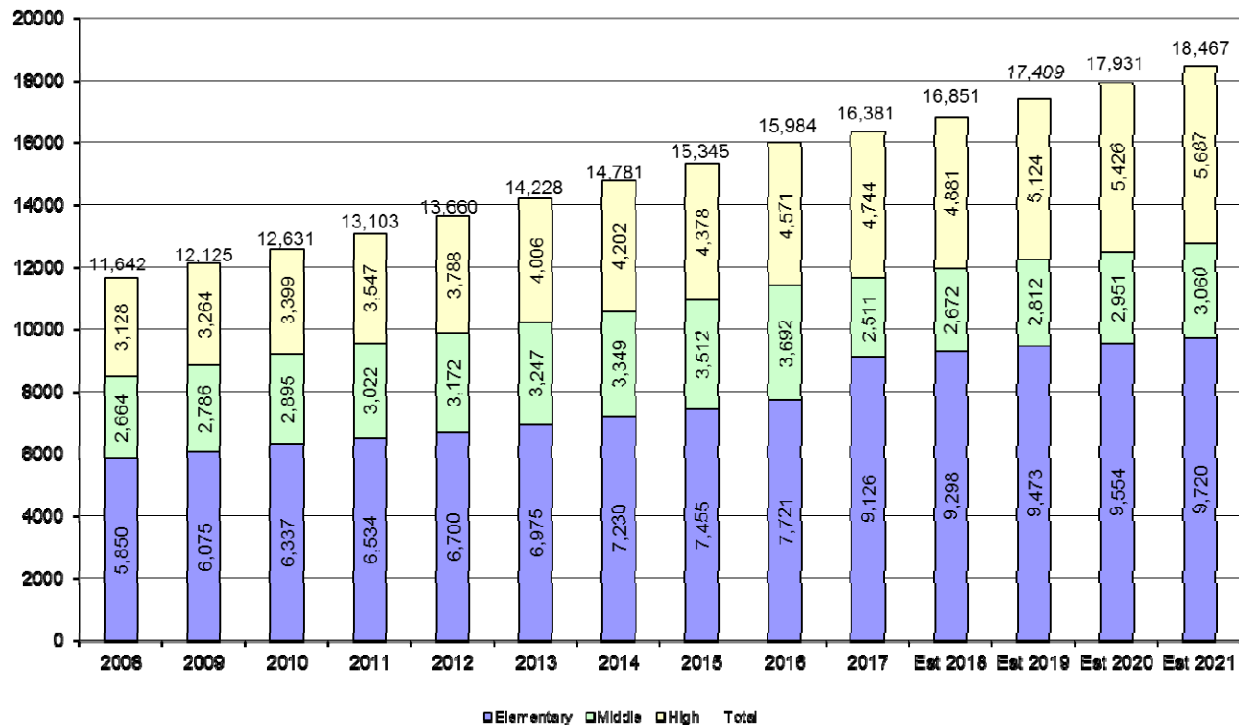


## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a key planning tool for any district, but takes on an even more critical role for Wentzville R-IV, as the fastest growing school district in the state. The District uses a combination of data points to predict enrollment. Cohort survival is the underlying basis for enrollment assumptions, modified by a variety of other factors. The District analyzes birth rate data, permits for new housing construction, and historical growth trends by school location to establish enrollment projections. The Wentzville School District has grown by approximately 5,000 students in the past decade and continues to grow by an average of over 500 students per year. The availability of undeveloped lots and unoccupied housing adds to the existing young family population creating an expectation of continued enrollment growth. The District has used Business Information Services, LLC. to assist in enrollment projections.

### September Enrollment History and Projections



School Level	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Elementary	5,850	6,075	6,337	6,534	6,700	6,975	7,230	7,455	7,721	9,126	9,298	9,473	9,554	9,720
Middle	2,664	2,786	2,895	3,022	3,172	3,247	3,349	3,512	3,692	2,511	2,672	2,812	2,951	3,060
High	3,128	3,264	3,399	3,547	3,788	4,006	4,202	4,378	4,571	4,744	4,881	5,124	5,426	5,687
Total	11,642	12,125	12,631	13,103	13,660	14,228	14,781	15,345	15,984	16,381	16,851	17,409	17,931	18,467



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PERSONNEL INFORMATION

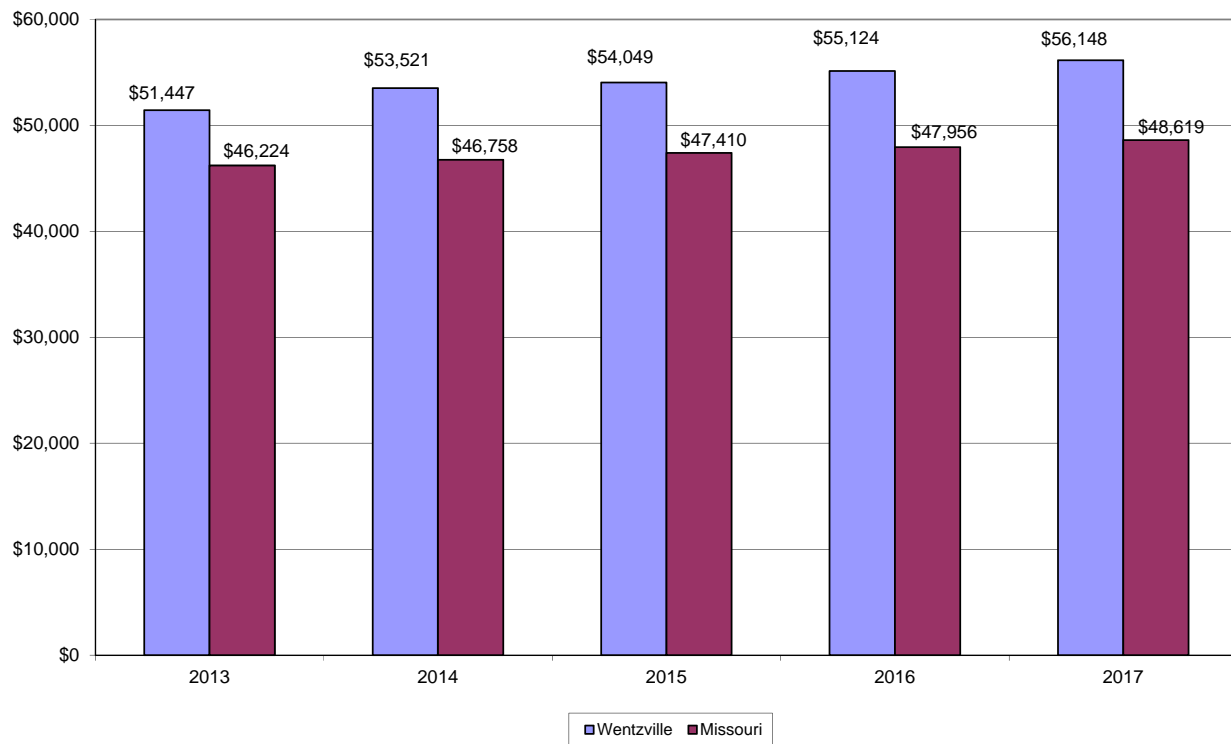
#### Personnel Data

	Year	2013	2014	2015	2016	2017
Average Teacher Salary (Regular Term)	Wentzville	\$51,447	\$53,521	\$54,049	\$55,124	\$56,148
	Missouri	\$46,224	\$46,758	\$47,410	\$47,956	\$48,619
Average Teacher Salary (Total*)	Wentzville	\$52,456	\$54,661	\$55,204	\$56,378	\$57,372
	Missouri	\$47,247	\$47,849	\$48,493	\$49,060	\$49,763
Average Administrator Salary	Wentzville	\$101,590	\$103,935	\$105,132	\$104,169	\$103,967
	Missouri	\$86,033	\$87,206	\$88,821	\$90,121	\$91,504
Average Years of Experience	Wentzville	10.9	11.1	11.1	11.5	11.6
	Missouri	12.4	12.3	12.2	12.3	12.3
Teachers with a Master Degree or Higher (%)	Wentzville	76.1	77.9	79.0	78.3	78
	Missouri	59.1	58.9	58.9	58.7	58.6

\* Includes extended contract salary, Career Ladder supplement and extra duty pay

#### Average Teacher Salary (Regular Term)

**Average Teacher Salary (Regular Term)**





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

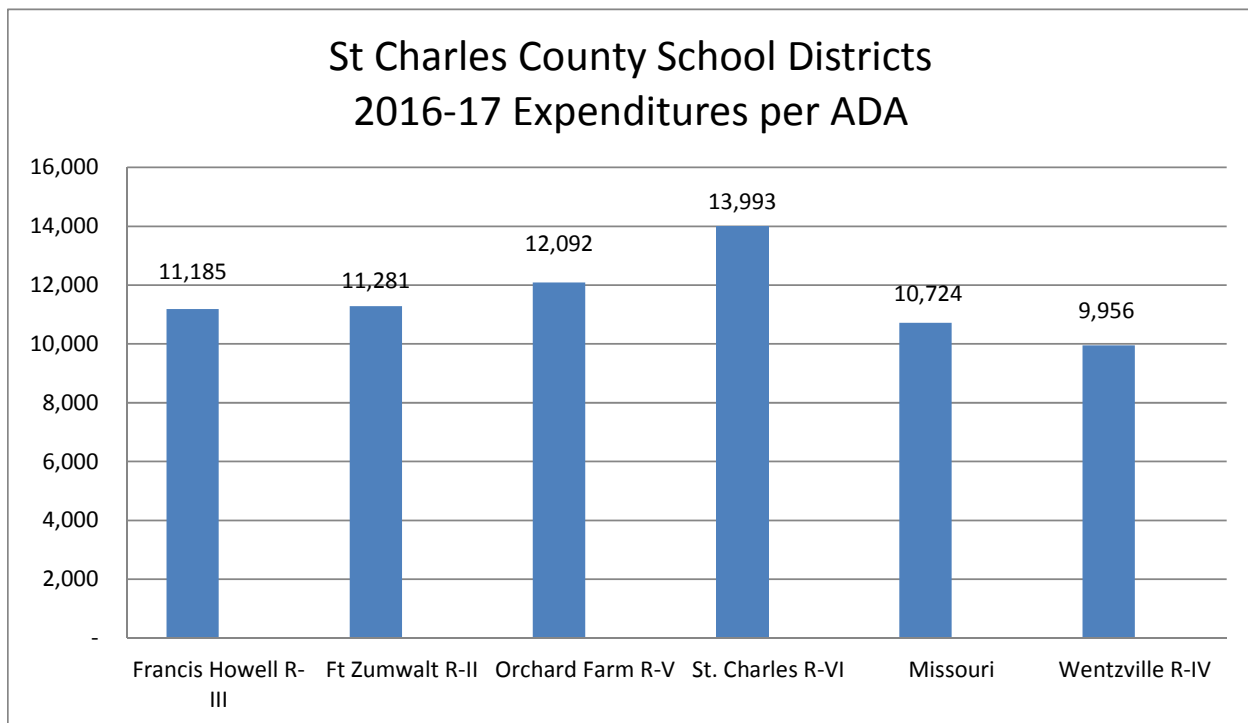
### ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all of its students. The District is projecting that there will be six elementary schools (Heritage Primary, Heritage Intermediate, Green Tree, Lakeview, Prairie View, and Peine Ridge) which will qualify for additional resources for reading intervention under Title I as part of the Elementary and Secondary Education Act. The District continues to provide resources for the 180 Reading Intervention Program to provide support for all struggling readers in the District. Credit recovery courses for students at our alternative school and all three high schools are offered through Fuel-Ed web-based coursework.

### ACADEMIC EFFICIENCY

The District has demonstrated the ability to produce high student achievement at an economical price. Wentzville R-IV School District spends less than the state average per pupil, and less than surrounding districts, while students perform in the top 10% of school districts on state achievement tests.

### St. Charles County Expenditures per ADA

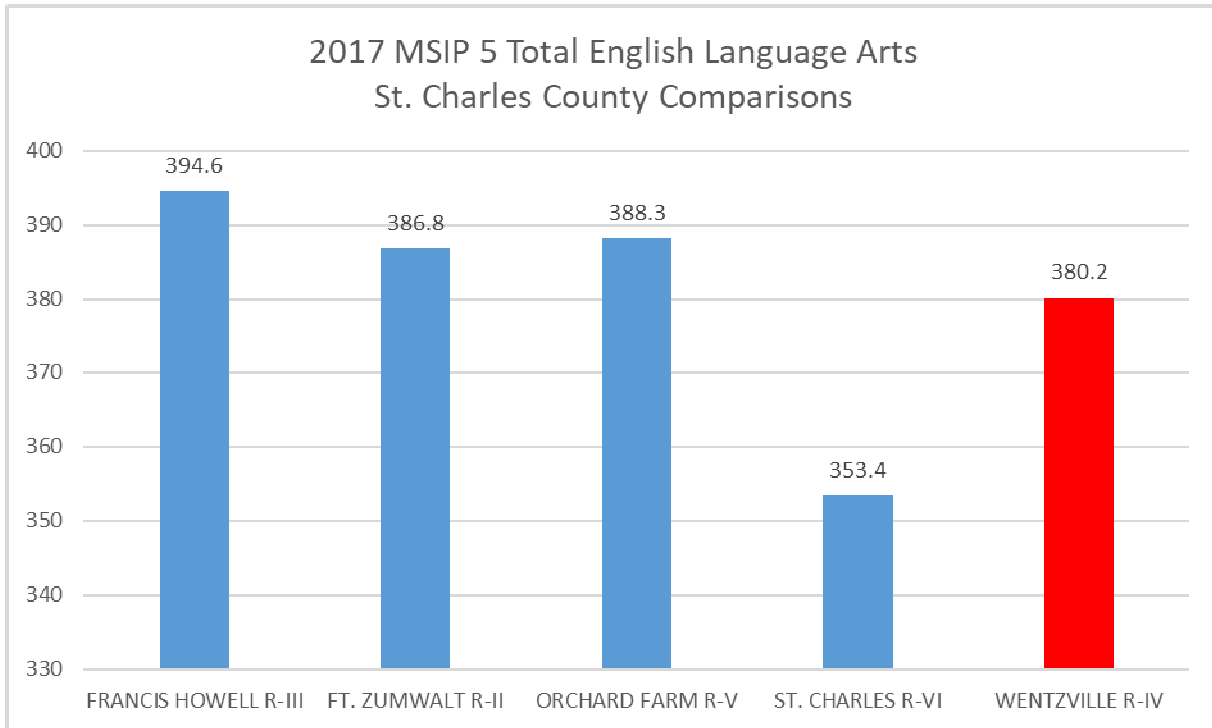






## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

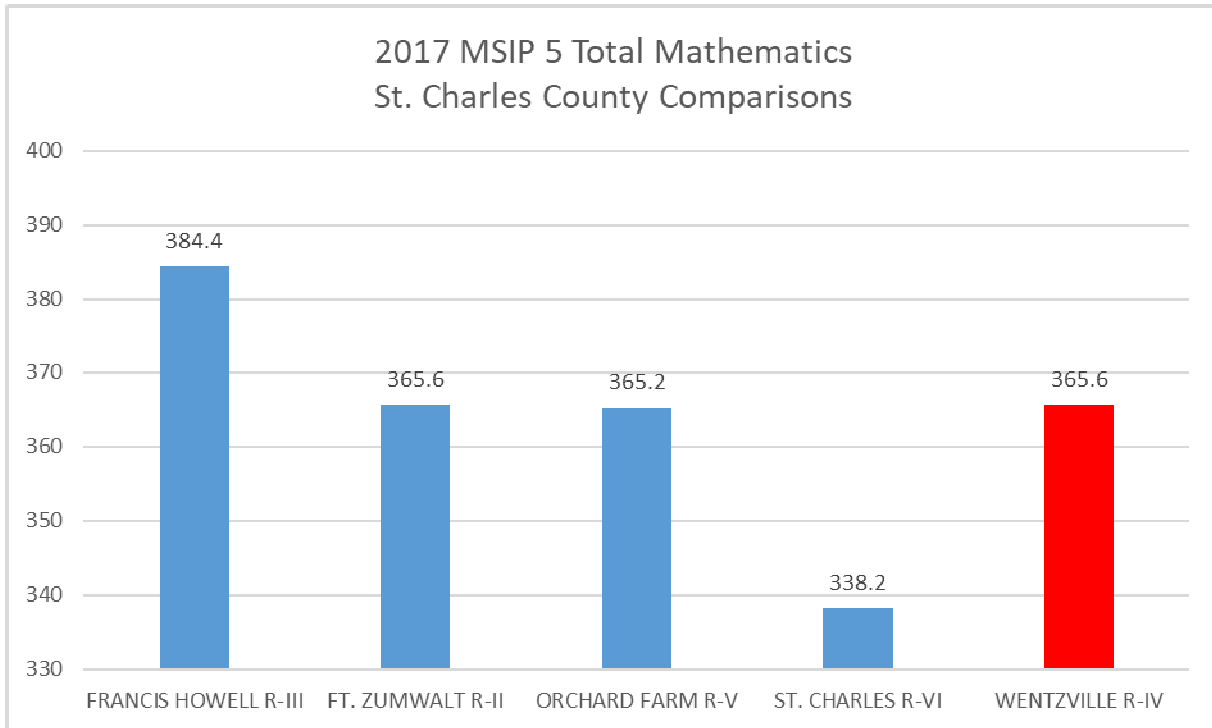
### St. Charles County MSIP 5 English Language Arts





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### St. Charles County MSIP 5 Mathematics





# ORGANIZATIONAL SECTION



## 2018-2019 Annual Budget



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### **2018-2019 ANNUAL BUDGET**

## **DISTRICT ENTITY**

The legal name of the District is Wentzville R-IV School District, Saint Charles County, Missouri. The District is a political subdivision of the State of Missouri and may levy and collect taxes within the guidelines and limitations of Missouri state statutes.

## **SIZE AND SCOPE**

The Wentzville R-IV School District is located in St. Charles County, one of the fastest growing counties in the nation and the fastest growing area in Missouri. The county boasts a good blend of commercial, industrial, and residential growth. The Wentzville R-IV School District is geographically located in the western part of the county or 40 miles west of downtown St. Louis.

The District is traversed by two major highways: Interstate 70 and U.S. Highway 40-61. Both U.S. Highway 40-61 and Interstate 70 provide direct access to St. Louis. Incorporated places within the District are the City of Wentzville, the City of Foristell, and the City of Lake St. Louis. The District overlaps the Village of Dardenne Prairie and small portions of the City of O'Fallon and the Village of Flint Hill.

The District serves a 90-square mile area including all or part of Dardenne Prairie, Foristell, Lake Saint Louis, O'Fallon, and Wentzville. The District is home to corporate offices and industries such as General Motors (sole producer of GM's full-size van), MasterCard Worldwide, and CenturyLink Telephone Operations.

The Wentzville R-IV School District currently provides education to approximately 16,400 students Kindergarten through 12th grade, and an additional 500 students in its early childhood education programs. Student population in the District increased dramatically during the past ten years and continues to grow, on average, over 500 students per year. The District continues to see rapid growth by most community standards. Green space is available for rapid development. The district is seeing a return to a more active growth pattern due to the improving economy.

## **FACILITIES**

The District's educational facilities include twelve elementary, three middle, three high schools, an early childhood special education center, an alternative education center, and a neurocognitive center. The District also has a variety of operational support buildings and an administration building. In total the District maintains approximately 2.5 million square feet of space. The district is opened two new elementary schools in the 2017-18 school year. Each elementary school was built to accommodate 900 students.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PERSONNEL RESOURCES

The District employs over 2,400 staff members to assist in student learning. Personnel costs account for 82.7% of the District's total operating expenditures. The student to teacher ratio is 21:1 for the District as a whole, with 78% of teaching staff possessing an advanced degree.

### REPORTING

The District is required to complete a financial report every year called the Annual Secretary of the Board Report (ASBR). The report is submitted to the Missouri Department of Elementary and Secondary Education (DESE), and is the District's year-end summary of the district financials, required by statute (Section 162.821, RSMo). Presentation of district financial information in the ASBR must agree with the District's audited financial reports. This report is required to be submitted by August 15 following the close of the fiscal year, which ends June 30. Data in the ASBR are used to create district profiles. These profiles allow financial results to be compared for benchmarking purposes, making the ASBR a useful financial tool for various organizations across the state.

### GOVERNANCE

The District is governed by a Board of Education comprised of seven elected officials. Each director must be twenty-four years old, be a resident taxpayer of the District, and live within the District's boundaries for one year prior to either being elected or appointed to one of the vacant seats. All Board members serve three-year terms or until their successor is duly elected and qualified.

The role of the Board of Education is to exercise general direction over the District and to ensure that the schools are maintained as provided by the state statutes, the rules and regulations of the Missouri State Board of Education, the Missouri Department of Elementary and Secondary Education (DESE), and the policies, rules and regulations of the District. In addition, the Board is accountable to the electorate, and shall be responsive to the educational needs and the imposed financial constraints of the District.







## **FUNDS AND DEFINITIONS**

The District separates its monies based on requirements from the Missouri State Statute and the Department of Elementary and Secondary Education (DESE). In addition, there are several significant expenses the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently has four governmental funds as required by the DESE: General (Incidental), Teachers', Capital Projects, and Debt Service. Along with these required governmental funds, the District maintains the following sub-funds: Food Service, Student Activities, and Bond Project accounts. The following terms and descriptions will assist the reader in the understanding of the District's funds.

### **GENERAL (INCIDENTAL) FUND**

The fund used to account for all financial resources except those required to be accounted for in other funds. Transactions in this fund are general operating expenditures that are not grouped by another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits, and instructional materials and supplies.

Food Service Sub Fund: The sub-fund used to account for all revenues and expenditures related to the provision of school food services by the District to students and staff. This fund is merged with the General (Incidental) Fund for financial reporting.

Student Activity Sub Fund: The sub-fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations. This fund is merged with the General (Incidental) Fund for financial reporting.

### **TEACHERS' FUND**

The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other schools.

Together the General (Incidental) Fund and the Teachers' Fund are considered to be the Operating Funds of the District.

### **CAPITAL PROJECTS FUND**

The fund used to account for all facility acquisition, all construction, all lease purchase



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

payments of principal and interest, and all other capital outlay expenditures. Included within this fund are sub-funds for specific bond issuances and related construction projects. This fund is classified as a “Non-Operating Fund” throughout the budget.

### DEBT SERVICE FUND

The fund used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and payment of agents' fees. This fund is classified as a “Non-Operating Fund” throughout the budget.

### OTHER FUND DEFINITIONS

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Capital Projects, and Debt Service Funds.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Transfer From Other Funds: Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Transfer To Other Funds: Money paid unconditionally from a particular fund to another fund without expectation of repayment. Such monies are revenues to the receiving fund, but not of the District as a whole.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### CLASSIFICATION OF REVENUE AND EXPENDITURES

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues be classified by a combination of fund and object, and expenditures be classified by fund, object, and function. Definitions are as follows:

Fund: An independent accounting entity with its own assets, liabilities, and fund balance.

Function: An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.

Object: A brief description of the item being purchased such as supplies, books, equipment, repair, etc.

Operational Unit: The school or office that the expenditure serves.

Project: This is used to designate the project or program the expenditures serves.

Source: The source code indicates if funds are local, county, state, or federal.

Additional Code: The additional code designates special tracking areas, such as overtime, summer school, and tires.

A typical budget code number reflecting the above would be:

100-1281-6411-8300-12810-3-21

- 100 Indicates the item is to be charged to the General Fund.
- 1281 A function code indicating Early Childhood Special Ed (ECSE) Instruction.
- 6411 An object code indicating Materials and Supplies.
- 8300 An operational unit code indicating Barfield ECSE Center.
- 12810 A project/program code indicating ECSE.
- 3 A source code indicating state funds.
- 21 An additional code indicating Summer School.

The specific codes used by the District in the FY19 budget are generally defined in the following section and utilized in the financial section of the document.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUE BY OBJECT

The revenue object code identifies the specific source of revenue, such as taxes, student activities, or grants. It also identifies whether the revenue came from a federal, state, local, or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue:

#### 5100-Local Revenue

- 5111 Current Taxes: Taxes on real and personal property within the District for the current year.
- 5112 Delinquent Taxes: Real and personal property tax revenue from prior year(s).
- 5113 School District Trust Fund: Revenue from Proposition C Sales Tax.
- 5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions.
- 5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.
- 5116 In Lieu of Tax: Revenue received for property removed from the tax rolls.
- 5140 Earnings on Investments: Interest revenue received from investments.
- 5150 Food Service Program: Sales of meals to pupils for breakfast and lunch.
- 5165 Food Service Non-Program: Sales of meals to adults and miscellaneous other food sales.
- 5170 Student Activities: All revenue received from student activities within the District.
- 5180 Community Services: All revenue received from self-funding early childhood education and before and after school care programs.
- 5190 Other Local Revenue: All other revenue received not covered in the above mentioned revenue codes.

#### 5200-County Revenue

- 5211 Fines, Escheats, Etc.: Revenue received from St. Charles County for fines, foreclosures, or unclaimed taxes.
- 5221 State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

#### 5300-State Revenue

- 5311 Basic Formula-State Monies: Revenue from the state SB287 funding formula.
- 5312 Transportation: Revenue received for transporting children.
- 5314 Early Childhood Special Education (ECSE): Revenue received for the state portion of program funding.



## **WENTZVILLE R-IV SCHOOL DISTRICT**

### **2018-2019 ANNUAL BUDGET**

- 5319 Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.
- 5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.
- 5332 Career Education: Reimbursement from state for career and technical education.
- 5333 Food Service: Revenue from state for school lunch program.
- 5359 Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.
- 5369 Residential Placement/Excess Cost: Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.
- 5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.
- 5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes.

#### **5400-Federal Revenue**

- 5412 Medicaid: Reimbursement for Medicaid services.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.
- 5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Act (IDEA) grant for providing special education and related services to students with disabilities.
- 5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs.
- 5445 School Lunch Program: Revenue received directly through the DESE for the National School Lunch Program.
- 5446 School Breakfast Program: Revenue received directly through the DESE for the National School Breakfast Program.
- 5448 After School Snack Program: Revenue received directly through the DESE for the After School Snack Program.
- 5451 Title I - ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.
- 5452 Title I, Part C-Migrant Education: Amounts for supplementary services to children of migrant workers.
- 5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.
- 5461 Title IV.A – Student Support and Academic Enrichment





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

- 5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.
- 5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

### Other Revenue

- 5611 Sale of Bonds: Proceeds from selling bonds from a general obligation bond issue.
- 5641 Sale of School Buses: Revenue from the sale of surplus school buses.
- 5641 Sale of Other Property: Revenue from the sale of equipment, buildings, or land.
- 5651 Refunding Bonds: Proceeds from a refunding of general obligation bonds.
- 5810 Tuition from Other Districts: Revenue received from other districts for services provided by the District.

## EXPENDITURES BY FUNCTION

The expenditure function code describes the action, purpose, or program for which activities are performed. The DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Debt. These functions are further classified into sub-functions based on schools, programs, services, and areas of responsibilities.

1000-1999 Instruction: Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long Term Debt: Activities servicing the debt of the District.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### EXPENDITURES BY OBJECT

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

6600-6699 Short and Long Term Debt: Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.





## **GENERAL ACCOUNTING PRINCIPLES**

### **FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts that include assets, liabilities, and fund balances arising from revenues and expenditures. The following funds are used by the District: General (Incidental), Teachers', Capital Projects, and Debt Service.

### **MEASUREMENT BASIS OF ACCOUNTING**

The District uses the cash basis of accounting for revenues and expenditures for both financial reporting and budgeting. Revenues are recognized when funds are received. Expenses are recognized when payments are made. For audit purposes, government-wide financial statements and fund financial statements are prepared using a modified cash basis of accounting. This basis of accounting recognizes assets, net assets/fund equity, revenues, and expenditures/expenses when they result from cash transactions.

### **BUDGETS AND BUDGETARY ACCOUNTING**

The District follows the procedures below in establishing the budgetary data reflected in the financial statements:

- In accordance with Chapter 67, RSMo, the District adopts a budget for each fund of the political subdivision.
- Prior to June 30, the Chief Financial Officer, who serves as the budget officer, submits to the Board of Education a proposed cash basis budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated revenues and proposed expenditures for all district funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year.
- In June, the budget is legally enacted by a vote of the Board of Education.
- Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by formal vote. Adjustments made during the year are reflected in the budget information included in the general purpose financial statements. Budgeted amounts are approved by the Board of Education.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### POST EMPLOYMENT BENEFITS

COBRA Benefits: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides healthcare benefits to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured, through Discovery Benefits of America. This program is offered for the duration of 18 to 36 months after the termination date. There is no associated cost to the District under this program.

Retiree Benefits: Professional and support staff members participate in the Public School Retirement System (PSRS) of the State of Missouri or in the Public Education Employee Retirement System (PEERS) as allowed by law. Retired employees participating in PSRS or PEERS, as well as their dependents, surviving spouse and children, are allowed to remain or become members in District health benefit programs. Certain requirements are outlined by the state government for this coverage. The premium is paid in full by the insured. There is no associated cost to the District under this program.

### COMPENSATING ABSENCES

District twelve month employees earn vacation time throughout the fiscal year, and can accumulate a maximum of 20 days at the end of a year. Unused vacation beyond 20 days at the end of a year is forfeited by the employee. In addition, employees qualifying for sick leave are awarded between 10 and 12 days per year based upon their employment classification. Unused days may rollover to the following year, and may accumulate up to a defined amount based upon employee classification. Unused days are paid to some employee groups on an annual basis. Remaining unused sick leave is payable to the employee upon termination of employment at rates based on formulas utilizing years of service with the District.

### NINE AND TEN MONTH EMPLOYEES' SALARIES

For teaching staff, payroll checks are written and dated in June for July and August payrolls and are included in the financial statements as expenditures paid in the month of June. This practice has been consistently followed in previous years and is consistent with many other Missouri school districts. Support staff are paid for actual hours worked on a bi-weekly schedule.

### CASH AND TEMPORARY INVESTMENTS

The District maintains a cash and temporary investment pool that is available for use by all funds except the Debt Service Fund (state law requires that all deposits of the Debt



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

Service Fund be kept separate and apart from all other funds of the District). The District also keeps Bond Issue funds separate.

The District may purchase any investments allowed by the State Treasurer. These include: obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from date of purchase; or repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

Investments of the pooled accounts consist primarily of the bank checking account, repurchase agreements, bank money market accounts, and fully insured certificates of deposit. Interest income, when earned, is allocated to individual funds based upon cash and temporary balances.

### TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 30. All unpaid taxes become delinquent January 1 of the following year. The county collects the property taxes and remits them to the District on a monthly basis.

### LONG TERM DEBT

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities). The District has several bond issues outstanding. All general obligation bond issues are paid for out of the debt service fund.

### LEASES

The District currently has a variety of operating lease agreements. The agreements include classroom space and copier lease payments.







## **WENTZVILLE R-IV SCHOOL DISTRICT**

### **2018-2019 ANNUAL BUDGET**

#### **PENSION PLANS**

The District contributes to the Public School Retirement System of Missouri (PSRS), a cost sharing multiple employer defined benefit pension plan. PSRS provides retirement and disability benefits to certificated employees and death benefits to members and beneficiaries. Positions fully covered by the Public School Retirement System are not covered by Social Security. PSRS benefit provisions are set forth in Chapter 169.010.141 of the Missouri Revised Statutes.

Effective July 1, 2014, PSRS members are required to contribute 14.5% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The rate has not changed in several years.

The District also contributes to the Public Education Employee Retirement System of Missouri (PEERS), a cost sharing multiple-employer defined benefit pension plan. PEERS provides retirement and disability benefits to employees of the district who work 20 or more hours per week and who do not contribute to the Public School Retirement System of Missouri. Certain part-time certificated employees may be covered by this plan. Benefit provisions are set forth in Chapter 169.600.715 of the Missouri Revised Statutes.

Effective July 1, 2014, PEERS members are required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PEERS Board of Trustees. The rate has not changed in several years.

#### **DEFERRED COMPENSATION PLANS**

The District offers its employees a choice of deferred contribution plans established in accordance with Internal Revenue Code Sections 403(b) and 457(b). These plans available to district employees permit them to defer a portion of their salary for future years. Under the 403(b) and 457(b) plans, all amounts of compensation deferred, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property of the contributor and are not subject to the creditors of the District. All amounts being deferred are required to be held in a tax exempt trust or custodial account of an annuity contract insulating such amounts from the District's creditors. The District has no liability for losses under either plan.

#### **EMPLOYEE INSURANCE BENEFITS**

The District utilizes Anthem Blue Cross Blue Shield for health benefits, Delta Dental for dental benefits, Vision Benefits of America for vision care benefits, Cigna for life



## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

insurance benefits, and The Hartford for disability benefits to participating employees and their families. The participating employees cover costs associated with family through payroll deductions based on their coverage election. The District's maximum liability for each employee and in the aggregate for a one year period is limited by insurance coverage specifications.

### **DISTRICT INSURANCE PROGRAM**

The District participates in a public entity self-insured risk pool for insurance coverage. Workers' Compensation, property, liability, and Treasurer's bond coverage is provided by the Missouri United School Insurance Council (M.U.S.I.C.). Deposits are made to the pool by the District to cover anticipated losses. These deposits are reported as an insurance expense. The pool purchases reinsurance to further protect against large losses. In the event that the deposited amounts and reinsurance proceeds are insufficient to pay claims, the District can be assessed for additional amounts. No provision has been made for this contingency, as it appears improbable that assessments would be needed. All deposits are charged to insurance expenses when made.

### **CONTINGENCIES**

Should any claims or lawsuits be filed against the District, it is the opinion of district management that the potential loss on all claims and lawsuits would not be significant to the District's financial statements taken as a whole and most, if not all, would be covered by the District's errors and omission insurance policy.

### **INTERNAL CONTROL**

As stewards of public funds, it is imperative that the District has appropriate policies and procedures in place to achieve the goal of providing education to students as effectively and efficiently as possible. Governmental entities are subject to public scrutiny and accountability. District policies are the responsibility of the Board of Education. Management and staff have the responsibility to carry out Board policies with fidelity. It is incumbent upon all district employees to act in the best interest of the District and to report any suspicions of fraudulent or suspect activity to his or her supervisor or the administration.

Internal control procedures are integral to complete and accurate financial reporting. Processes are developed and operated under a system of internal controls that:

1. Safeguard the District's assets.
2. Check the accuracy and reliability of accounting data.
3. Promote operational efficiency and effectiveness.
4. Protect district personnel.
5. Ensure adherence to prescribed managerial policies.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

6. Ensure compliance with applicable district policies and regulations.
7. Comply with Missouri Statutes and federal laws and regulations.

The District's internal control system includes five essential components:

1. *Control Environment*. The control environment reflects the overall attitude, awareness, and actions of the Board, administration, management, and others concerning the importance of control and the way it is used in the District. To be effective, control procedures must be viewed by the entire organization as an essential and integral part of the process of providing quality education.
2. *Risk Assessment*. Risk assessment is the identification and analysis of obstacles to achieve the objectives of the District. Both internal and external sources of risk need to be assessed before a plan for managing risk can be developed.
3. *Control Activities*. Control activities are the internal policies and procedures that help ensure that management directives are carried out. They help ensure necessary actions are taken to address risks in achieving the District's objectives. These include a range of activities such as approvals, authorizations, verifications, reconciliations, review of operating performance, security of assets, and segregation of duties.
4. *Information and Communication*. Pertinent information must be identified, captured, and communicated in a form and time frame that enables individuals to carry out their duties. Information systems produce reports containing operational, financial, and compliance related information, making it possible to efficiently manage the District.
5. *Monitoring*. Management systems and internal activities need to be examined to assess the quality of their performance over time. Assessment is accomplished through ongoing monitoring activities, separate evaluations, or both. Deficiencies should be reported upstream with serious matters reported to top management.

These five components are linked together, thus forming an integrated system that can react dynamically to changing conditions. The internal control system is intertwined with the District's operating activities, and is most effective when controls are built into the District's infrastructure, becoming part of the very essence of the organization.

Internal controls represent one technique that management uses to achieve its objectives and meet its responsibilities. Management's objectives arise from the District's mission and vision.



## **BUDGET POLICIES AND PROCEDURES**

The Wentzville R-IV School District Board of Education has adopted the following policies that govern the budget process.

### **BOARD POLICY 3100 – FINANCIAL MANAGEMENT**

The Board of Education will adopt a series of policies to provide direction regarding the District's budget and financial affairs which reflect the educational philosophy of the School District and provide a framework in which the District's administration can effectively operate.

The budget and finance processes will conform to all state and local requirements as set forth by the State constitution, State statutes, Department of Elementary and Secondary Education rules, and Board policies.

**Fiscal Management Goals:** In the District's fiscal management, the Board seeks to achieve the following goals:

1. To engage in thorough and advanced planning, with broad-based involvement, in order to develop revenue and expenditure plans which will achieve the greatest educational returns in relation to dollars expended.
2. To establish levels of funding which will provide a high quality of education for the District's students.
3. To use the best available techniques for budget development and management.
4. To establish maximum efficiency in business procedures, including accounting, reporting, purchasing and delivery, payroll, payments of vendors and contractors, and all other areas of fiscal management.

The following procedures or actions shall be taken:

1. The Missouri Financial Accounting Manual, published by the Missouri Department of Elementary and Secondary Education, shall be adopted for financial accounting.
2. All receipts, including student activity funds, shall be deposited in the School District account as provided by law. There shall be no separate accounts of any organization, individual, or department for funds collected or received in connection with any school activity or program.
3. The District accountant shall maintain student activity accounts for various classes and organizations. Upon graduation any funds which remain in the account of the graduating class shall be transferred to another activity account at the discretion of the principal.



## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

### **BOARD POLICY 3105 – ANNUAL BUDGET**

One of the primary responsibilities of the Board is to secure adequate funds to conduct a quality program of education. The annual school budget is the operational plan, stated in financial terms, for the conduct of all programs in the school system. It is a legal document which describes the programs to be conducted during the fiscal year.

The annual school budgeting process is an important function of District operations and should serve as a means to improve communications within the school organization and with the residents of the community.

Public school budgeting is regulated and controlled by statute and state regulations. A budget is required for every fund that a school system uses in its yearly operation.

The budgeting system will be organized and presented in accordance with the format required to comply with state statutes and regulations of the Department of Elementary and Secondary Education.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year.

### **BOARD POLICY 3106 – FRAUD PREVENTION**

The District is committed to protecting the public funds with which it has been entrusted. Minimizing the losses to fraud and corruption is an essential part of ensuring that all of the District's resources are used for the purpose for which they are intended.

The public is entitled to expect the District to conduct its affairs with integrity, honesty and openness, and demand the highest standards of conduct from those working for it and with it.

The District's overall objective is to identify and maintain good practices, address weaknesses in current processes and introduce improved systems for the management of those processes. The end result is that of minimizing the amount of fraud and corruption which may occur within the system and significantly reduce the opportunity for fraud or corruption to occur in the future.

### **BOARD POLICY 3108 – FUND BALANCE**

Background: Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all governments





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

that report governmental funds. It establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

Fund Balance Categories: GASB 54 establishes five (5) fund balance categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned.

1. *Non-spendable Fund Balance* - Funds that cannot be spent due to their form (e.g., inventories and prepaid expenditures) or funds that legally or contractually must be maintained intact.
2. *Restricted Fund Balance* - Funds that are mandated for a specific purpose by external parties, constitutional provisions, or enabling legislation.
3. *Committed Fund Balance* - Funds that are set aside for a specific purpose by the District's highest level of decision-making authority. Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. *Assigned Fund Balance* - Funds that are set aside with the intent to be used for a specific purpose by the District's highest level of decision-making authority or a body or official who has been given the authority to assign funds. Assigned funds cannot cause a deficit in Unassigned Fund Balance.
5. *Unassigned Fund Balance* – Excess funds that have not been classified in the previous four (4) categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Actions Leading to Restricted, Committed, and Assigned Fund Balances: The Board of Education has the authority to set aside funds for a specific purpose. Commitments are authorized by formal Board resolution. The passage of a resolution must take place prior to June 30 of the applicable fiscal year. If the actual amount of the commitment is not available by June 30, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available. Assignments are authorized by fund placement in the special revenue, capital projects, and debt service funds in the original adopted and later revised budget.

Upon adoption of a budget where fund balance is used as a source to balance the budget, the Chief Financial Officer (CFO) shall record the amount as Assigned Fund Balance.

The Board delegates the authority to assign amounts for specific purpose(s) to the CFO.

Order of Spending: When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, assigned, and unassigned funds are available for expenditure,



## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

committed funds should be spent first, assigned funds second, and unassigned funds last.

### **BOARD POLICY 3112 – BUDGET IMPLEMENTATION AND TRANSFER**

The annual budget governs the expenditures and obligation of all funds for the District. The Superintendent/designee will establish procedures for funds management and reporting.

No funds may be spent which are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent's recommendation to (1) appropriate an amount to cover a needed expenditure from unencumbered budget surplus from the proper fund, or (2) revise the budget to transfer funds from one account to another as permitted by state statutes and the DESE regulations.

The Superintendent or Finance Administrator will prepare a monthly statement to account for each month's expenditures and the total spend out to date for the fiscal year. The monthly statement will include all receipts and remaining balances for each fund account.

### **BOARD POLICY 3113 – DISTRICT FUND ACCOUNTS**

The District will maintain the following funds for the accounting of District moneys: teachers' fund, incidental fund, capital projects fund and debt service fund.

These funds are denoted for state reporting purposes as: General Fund, Fund 1 – comprised of the Incidental Fund; Fund 2 – the Special Revenue Fund, comprised of the Teachers' Fund; Fund 3 – The Debt Service Fund; and Fund 4 – the Capital Projects Fund.

### **BOARD POLICY 3150 – PAYMENT PROCEDURES**

All monies received by the District shall be disbursed only for the purpose for which they are levied, collected or received.

The Board will give final approval to all bills paid. Payment of bills shall be authorized by the Superintendent/designee, only after verification of delivery and satisfaction by the department or staff receiving the item(s). No payment for goods or services shall be made unless both an itemized invoice showing the name of the person or firm to whom payment is due is presented, and a receiving document bearing the signature of an authorized school employee is on file. Furthermore, the invoice must have been issued in response to an approved purchase order.



## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

The Superintendent/designee shall audit all claims, and shall submit all invoices to the Board for approval and authorization for payment. However, payments for materials or services which are necessary for normal business operations which do not individually exceed \$500 or exceed an aggregate monthly amount of \$10,000 may be authorized by the Superintendent/designee. In addition, if cash discount or avoidance of financial penalty can be achieved, the Superintendent/designee is authorized to issue a check. In all such cases, the identity and amounts of such payments will be provided to the Board at the next regular meeting following payment. The Board will consider such payments and ratify the action taken.

The Finance Department shall establish procedures to assure that materials and services are received before payments are made and/or standard accounting procedures are followed to ensure effective internal control.

### **BOARD POLICY 3160 – INVESTMENT OF DISTRICT FUNDS**

The Board has an obligation to the citizens of the District to direct the management of District funds. The primary objective of the District's investment plan will be legality, safety, liquidity, yield and the provision of a capital base for future needs. In the management of such funds, the District adheres to the "prudent investor" rule. Investments will be made with judgment and care, under the circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own investments. Funds will be managed for investment, not for speculation considering the safety of the funds invested and the probable income to be derived.

### **BOARD POLICY 3180 – PURCHASING PROCEDURE**

The purchasing procedure of the District shall not only ensure the best possible price for goods and services, but shall also operate efficiently and economically.

The Superintendent/designee shall have supervision of school purchasing and shall be authorized to issue purchase orders not to exceed budget limitations on his/her own authority. Formal proposals may also be called for on purchases where, in the opinion of the Superintendent, the welfare of the schools will be served.

The Board endorses the concept of centralized purchasing and authorizes the Superintendent to supervise the purchasing of all supplies, equipment and materials for the school system in accordance with financially sound purchasing practices.

All purchasing must be done on school purchase order forms. The purchase order must be approved by the principal/director and approved by the Superintendent/designee. Confirmation purchase orders must have prior approval of the Superintendent/designee. Purchases made in any other manner may be charged to the staff member making the purchase.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

Every effort to receive full value for the dollars spent will be made through sound purchasing procedures. The purchasing function shall be to buy the product required for the intended purpose which in the course of its use will be the most economical and efficient product. Bidders with businesses in the Wentzville School District shall be encouraged to submit bids and if they are the lowest responsible bidder or equal thereto, shall be awarded bids. The Board of Education may make awards to local businesses located within the Wentzville School District and paying property taxes received by the Wentzville School District. The Board of Education may grant such local businesses a 2% advantage not to exceed \$500 per bid invitation.

### BOARD POLICY 3310 – REVENUE FROM TAX SOURCES

Local Tax Sources: In the process of preparing the annual budget, the Superintendent or Finance Administrator shall estimate the amount of actual local tax revenue anticipated to be raised, the rate required to produce the amount, and the rate needed to support the principal and interest payment on bonded indebtedness and general financial obligations of the District. The Superintendent shall recommend the appropriate tax rate to the Board of Education for approval.

If required, the Board shall submit to the voters a proposition for increase in the tax rate beyond the current approved level if it is deemed necessary to obtain increased revenue to meet projected District expenses. State law and Article X, Section 11C of the Missouri Constitution shall govern tax election procedures.

State Tax Sources: All state funds will be accepted for the operation of the District as provided by entitlement by law and through regulations of the Missouri State Board of Education or Missouri Department of Elementary and Secondary Education.

The Superintendent or District Finance Administrator is responsible for filing all required reports and forms to obtain state funds to which the District is entitled to receive according to developed rules and regulations.

### BOARD POLICY 3330 – BONDED INDEBTEDNESS

The School Board may issue bonds for any District expenditures as prescribed in state law. Funds raised through the sale of bonds may be expended only for the purpose set forth in the election which authorized the sale.

The Missouri state law guidelines shall serve to direct the Board's bonds issue. Guidelines currently include the following provisions:

1. A two-thirds vote is required to approve the issuance of bonds if the issue is not submitted at a general, primary or municipal election.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

2. A four-sevenths vote is required before bonds may be issued if the proposal is submitted at a general, primary or municipal election.
3. Revenues from taxes levied for the purpose of satisfying bonded indebtedness, including principal and interest, will be recorded in the debt service fund.
4. Twenty years is the maximum number for which bonded indebtedness may be obligated.
5. Bonds shall be issued in denominations of one thousand dollars or multiples thereof.
6. The limit for District bonded indebtedness is 15% of the value of taxable tangible property as documented by the last completed assessment for state and county purposes.

### BOARD POLICY 3510 – ANNUAL AUDIT

The books and accounts of the District will be audited by an independent certified public accountant in conformance with the prescribed standards and legal requirements. The Superintendent shall place before the Board the matter of the retaining of a certified public accountant. The auditor shall be selected by the Board. The audit shall be presented to the Board for examination.

The Superintendent or designee will be responsible for filing copies of the audit with the proper authorities as prescribed by law.







## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

### **BUDGET REQUIREMENTS**

The school budget is an instrument which provides a definite financial policy for the direction of business operations of the District. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes, through Board approved budget amendments, throughout the year as actual financial data changes.

### **FINANCIAL MANAGEMENT**

The Board of Education adopted a series of policies that provide direction regarding the District's budget and financial affairs that reflect the educational philosophy of the District, and that provide a framework in which the District's administration can effectively operate.

The budget and finance processes conform to all state and local requirements as set forth by the state constitution, state statutes, the Department of Elementary and Secondary Education rules, and Board policies.

Good business practices necessitate keeping accurate, legal, and understandable records of receipts and expenditures. It is also essential that procedures be followed which will help to ensure that the budget adopted by the Board of Education is effective in providing parameters for the fiscal affairs of the District.

The purpose of the District's budget and finance policies is to provide direction for a systematized process that maintains continuity from year to year and informs the public regarding the education and financial operations of the District.

### **BOARD POLICY 3110 - PREPARATION OF BUDGET**

Each year the Superintendent of Schools is required to submit to the Board of Education for their consideration a detailed annual budget showing estimates of income and expenditures for the ensuing fiscal year. The Board may accept, reject, modify or request revisions of the budget, but will adopt a budget by June 30, according to statutory provisions.

By law the approved estimated expenditures for each fund cannot exceed the estimated revenues to be received plus the unencumbered beginning cash balance for the fund. After the beginning of the fiscal year, the Superintendent shall review with the Board the adopted budget in relationship to the beginning cash balances for each fund.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET IMPLEMENTATION AND TRANSFER

The annual budget governs the expenditures and obligation of all funds for the District. The Superintendent/designee establishes procedures for funds management and reporting. No funds may be spent that are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent's recommendation to (1) appropriate an amount to cover a needed expenditure from unencumbered budget surplus from the proper fund or (2) revise the budget to transfer funds from one account to another. The District, as approved by the Board, may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another, subject to limitations of state statutes and the DESE regulations.

The Chief Financial Officer and Director of Accounting prepare a monthly statement to account for each month's expenditures and the total spent to date for the fiscal year. The monthly statement includes all receipts and remaining balances for each fund account.

### BUDGETED REVENUE

#### Local Tax Sources

In the process of preparing the annual budget, the Superintendent or Chief Financial Officer shall estimate the amount of actual local tax revenue anticipated to be raised, the rate required to produce the amount, and the rate needed to support the principal and interest payment on bonded indebtedness and general financial obligations of the District. The Superintendent or Chief Financial Officer shall recommend the appropriate tax rate to the Board of Education for approval.

#### State Tax Sources

All state funds will be accepted for the operation of the District as provided by entitlement, by law, and through regulations of the Missouri State Board of Education or Missouri Department of Elementary and Secondary Education.

The Superintendent or Chief Financial Officer is responsible for filing all required reports and forms to obtain state funds to which the District is entitled to receive according to developed rules and regulations.



## **BUDGET DEVELOPMENT**

Developing the annual budget for the District involves all stakeholders within the community. Input is given from the Board of Education, district administration, building administration, school staff, and the general public. The process is separated into four segments: planning, preparation, adoption, and implementation. There are two objectives driving the budget process. First, the goal of the District is to provide each student with a quality education. Second, the District focuses its resources in the most efficient and effective way to support the first objective. The annual budget creates a detailed analysis of the District's revenues and expenditures and allows the administration to focus its financial resources in a manner that supports student learning.

### **BUDGET PLANNING**

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

### **BUDGET PREPARATION**

Revenues for the coming year are projected by January and adjusted as needed based on current data. Preparation of the expenditure budget generally begins in early January, as administrators make requests for staffing and facility needs. Budget allocations for general operations are established and distributed for administrators to prioritize at the building or program level. Budget conferences are held as needed to clarify needs and priorities.

In the spring, the district administration shares preliminary budget information with the Board of Education on projected revenues and any staffing or programming decisions required for the coming year. Discussions are held within the context of negotiations regarding salary increases for staff.

### **BUDGET ADOPTION**

Preliminary budget information is provided to the Board of Education during the spring. Work sessions are scheduled as needed to review priorities and specific challenges in any given year. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs in June.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET IMPLEMENTATION

Upon approval of the budget, the Finance Department loads the new budget into the financial software system and the budget is available to use during the next fiscal year.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### CAPITAL PROJECTS DEVELOPMENT PROCESS

Capital improvement planning is an important part of the budget development process. In January of each year, administrators throughout the District submit requests for facility improvements to be completed during the upcoming year. Lists are prioritized and compared to existing facility planning documents. Priority items are presented in the spring to the Board of Education for authorization to bid. The budget for capital projects includes approved items as well as recurring payments on leases. Significant district-funded projects and capital expenditures for the coming year supported through the regular budget include the following:

#### PLANNED CAPITAL EXPENDITURES

<b>Project</b>	<b>Amount</b>
Facility lease purchase payments	\$8,855,026
Guaranteed Energy Savings Performance Contract	\$3,000,000
Land/Site Development	\$1,800,000
Warehouse/Offices	\$3,000,000
Heritage Elevator	\$429,620
Liberty High School Visitor Bleachers	\$67,255
Asphalt repairs throughout district	\$799,833
Roofing repairs throughout district	\$609,382
Liberty High School Track Repair	\$123,530
Carpet throughout District	\$258,537
Concrete throughout District	\$50,000
Holt High School Auditorium Renovation	\$500,000
Custodial Department Equipment	\$115,000
Child Nutrition Department Equipment	\$160,000
Maintenance Department Equipment	\$389,000
Technology Equipment	\$812,200
Architect/Engineering Fees	\$500,000
School Bus Purchase	\$1,607,706
School Bus Lease Purchase Payments	\$1,051,648





## **BUDGET MANAGEMENT PROCESS**

Throughout the fiscal year, communication between the Finance Department and the various budget administrators is maintained to assure budget discipline. The budget process is a forward look into the next fiscal year. Certain events change the scope of the budget during the year and budget administrators will periodically need to increase a budget line item. Assessments are made on the budget administrator's other items to see if money can be transferred between accounts. If money cannot be transferred, then a farther reaching assessment is made to see if other budget areas have funds available to allow an increase in the budget line item in question. If these avenues are exhausted and funds cannot be transferred, then the Finance Department will seek Board approval to increase the overall budget.





**WENTZVILLE R-IV SCHOOL DISTRICT**  
**2018-2019 ANNUAL BUDGET**

## BUDGET DEVELOPMENT CALENDAR FOR FISCAL YEAR 2018

DATE	ACTION
<b>October 20, 2017</b>	<ul style="list-style-type: none"> <li>• Complete update of long-range budget plan.</li> </ul>
<b>January 19, 2018</b>	<ul style="list-style-type: none"> <li>• Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.</li> <li>• Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Accounting.</li> <li>• Administrators should be considering a summer maintenance project list for future submission.</li> </ul>
<b>January 19, 2018</b>	<ul style="list-style-type: none"> <li>• Budget allocations sent to administrators for budget planning purposes.</li> <li>• Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities.</li> </ul>
<b>February 15, 2018</b>	<ul style="list-style-type: none"> <li>• Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.</li> </ul>
<b>February 20, 2018</b>	<ul style="list-style-type: none"> <li>• Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review.</li> <li>• Budget and summer project review conferences scheduled as needed with administrators and directors.</li> <li>• District prioritization of new programs and positions prepared for BOE (grants included).</li> </ul>
<b>March 15, 2018</b>	<ul style="list-style-type: none"> <li>• Review conferences with administrators and directors completed.</li> <li>• Report to BOE on preliminary budget for FY19.</li> </ul>
<b>April 27, 2018</b>	<ul style="list-style-type: none"> <li>• First draft of the FY19 budget completed including personnel recommendations.</li> <li>• District administrative conferences to revise draft budget - as necessary.</li> </ul>
<b>June 14, 2018</b>	<ul style="list-style-type: none"> <li>• Budget presented to Board of Education for adoption.</li> </ul>



## **MISSION, VALUES, AND GOALS**

The District's mission, values, and goal statements were created by a committee consisting of representatives from all of the District's stakeholder groups-- administrators, staff members, parents, and community members--and approved by the Board of Education. The mission, vision, and values provide brief, cohesive statements establishing clear direction on how the District plans to increase student achievement over the next several years. The Comprehensive School Improvement Plan Goals provide a map to achieve the Mission, Vision, and Values.

### **MISSION STATEMENT**

Learning Today, Leading Tomorrow

### **VISION STATEMENT**

Wentzville School District will be a model of excellence that sets the standard and maximizes the potential of every student. We will excel academically, be at the forefront of technology implementation, proactively plan for growth, and be financially responsible.

### **VALUES**

- Learning – Equipping students, staff, and community to apply skills and knowledge necessary to excel in a changing world
- Community – Respecting the stakeholders' perspectives, with honesty and transparency as we create a world class education
- Excellence – Fostering a culture which supports the highest level of individual success
- Integrity – Dedicating ourselves to make courageous decisions and provide resources for the continuous improvement of the Wentzville School District

### **COMPREHENSIVE SCHOOL IMPROVEMENT GOALS**

1. Improve achievement for ALL students

Goal 1 has been addressed by increasing advanced course offerings, revising curriculum to align to Missouri Learning Standards, addressing student needs through Multi-tiered Systems of Support, hiring and maintaining the best teachers, improving staffing ratios, and providing technology which transforms instruction.

At the high school level the enrollment of Advanced Placement course offerings has steadily increased. The College Board has recognized the District for advanced



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

placement participation and achievement levels. The Project Lead the Way program continues to be one of the most popular programs at the High School level with over 1,700 students participating. At the middle school level, students have the opportunity for acceleration in math and science based on their abilities.

State assessment scores in the District have been in the top 10% of all districts in the state over the past seven years. The focus for the next few years is the implementation of the ELA and Math curriculum aligned to the Missouri Learning Standards, the revision of the Science curriculum, the addition of World Languages, and additional Project Lead the Way at the middle schools.

Intervention strategies continue to be refined to ensure that all students receive the supports needed to achieve at a high level. Multi-Tiered System of Supports committee continues to address the needs of the whole child through the problem-solving team structure.

All high school students have a Google Chromebook, completing the district's journey toward a 1:1 initiative at the high school. Starting in the fall of 2018 all middle school students will also have a Google Chromebook, completing the district's 1:1 initiative at the middle school level. All classrooms now have a Smartboard to provide technology-rich interactive lessons, and teachers are provided ongoing professional development by the two district technology coaches.

2. Increase communication and improve relationships with stakeholders to support student achievement

The award winning District eNews is delivered to all parents and interested community members. Circulation is over 16,000 individuals biweekly. The internal employee eNews is delivered biweekly via email to the nearly 2,400 employees of the District. The District continues to expand its social media presence, the WSD Facebook page now has over 13,800 communications "Likes," the WSDinfo Twitter account has more than 7,600 followers and the District's new Instagram account has over 1,000 followers.

A district-wide survey was completed in the spring of 2018.

3. Provide the financial structures to support facility growth and sustain student achievement.

The Wentzville School District continues to plan for student growth. Maintaining a high level of achievement as well as an adequate learning environment is a constant challenge. Proposition E was passed in April of 2018 which will provide for a new high school, a gym at Holt High School, an elementary school and several classroom additions.

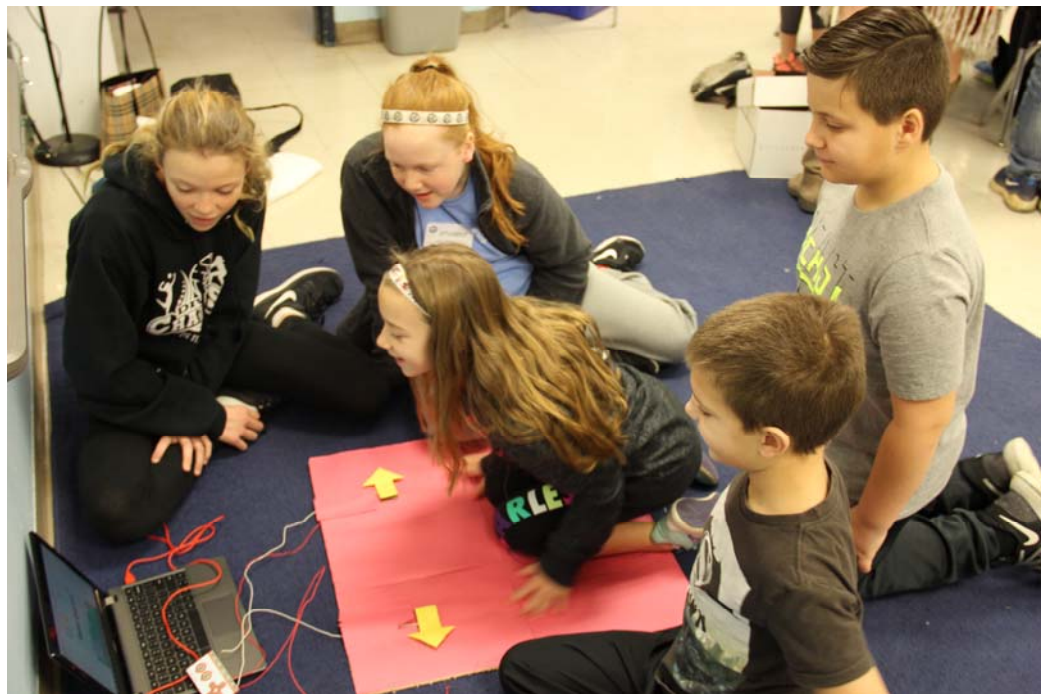
The CSIP also has a goal of improving the ratios of technology to students at the





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

elementary and middle schools. Elementary ratios are 1:4, Middle School ratios are 1:3 and High School ratios are 1:1. The technology department also provides technical support and required upgrades for Project Lead the Way.







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BOARD OF EDUCATION

#### ABOUT THE SCHOOL BOARD

The District is governed by the Board of Education (the “Board”). The Board is composed of seven members elected at large. Pursuant to state statutes, Board members serve three year terms. Subsequent to each election, the Board elects a president, vice president, secretary, and treasurer. To become a member of the Board of Education individuals must be a U.S. citizen and resident taxpayer of the District, have lived within the District's boundaries for one year, and be at least 24 years of age.

The Board has the responsibility of determining the policy of the District within the legal framework established by the Missouri Revised Statutes. The Board makes all final decisions concerning employment, termination of services, expenditures of funds, contracts, establishment of new programs, student fees, tax levies, and construction of facilities.

The Board of Education typically meets on the third Thursday of the month. The Board's open session generally begins at 7:00 P.M. at the District's Administrative Center, 280 Interstate Drive, Wentzville, MO 63385.

Community members are welcome to comment during a specified time during each meeting. Requests to speak need to be made prior to the beginning of the meeting. Comments are limited to three minutes.

Correspondence to the Board of Education may be directed to the Board recording secretary Kaci Gross, 280 Interstate Drive, Wentzville, MO 63385 or via email at [kacigross@wsdr4.org](mailto:kacigross@wsdr4.org).

#### BOARD OF EDUCATION MEMBERS

Dr. Natalie DeWeese .....	President
Mrs. Jennifer Simpson .....	Vice President
Mrs. Betsy Bates.....	Secretary
Mr. Dale Schaper.....	Director
Mrs. Heather Reiter .....	Director
Ms. Barbara Fine .....	Director
Mr. Brad Buchanan.....	Director



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### EXECUTIVE ADMINISTRATION

Curtis Cain, Ph.D..... Superintendent  
Cheri Thurman.....Asst. Supt. Special Services  
Pam Frazier, M.B.A., CPA..... Chief Financial Officer  
Mary LaPak ..... Chief Communications Officer  
John Schulte..... Asst. Supt. Administrative Services  
Megan Stryjewski, Ed.D .....Asst. Supt. Curriculum, Instruction & Assess  
Jennifer Hecktor, Ed.D .....Asst. Supt. Human Resources





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### SCHOOL DIRECTORY

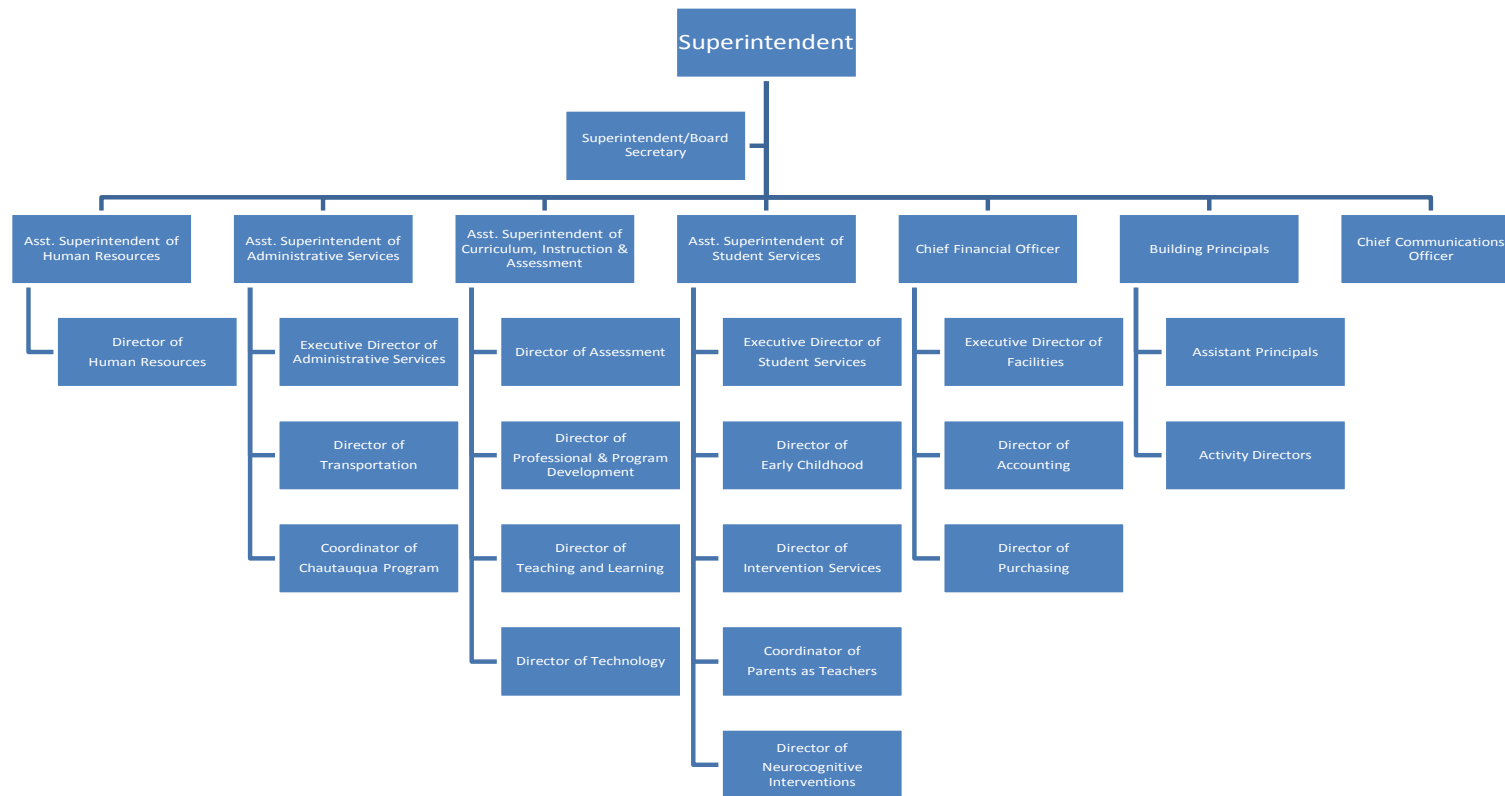
School Name	Address	Principal	Telephone No.
Holt High	600 Campus Drive, Wentzville, 63385	Mr. Shane Schlueter	636-327-3876
Timberland High	559 East Highway N, Wentzville, 63385	Mr. Kyle Lindquist	636-327-3988
Liberty High	2275 Sommers Road, Lake St Louis, 63367	Mr. Ed Nelson	636-561-0075
Frontier Middle	9233 Highway DD, O'Fallon, 63368	Dr. Jeri Stuever-LaBrot	636-625-1026
South Middle	561 East Highway N, Wentzville, 63385	Mr. Scott Swift	636-327-3928
Wentzville Middle	405 Campus Drive, Wentzville, 63385	Dr. Kelly Mantz	636-327-3815
Boone Trail Elementary	555 East Highway N, Wentzville, 63385	Ms. Michelle Cleve	636-327-3830
Crossroads Elementary	7500 Highway N, O'Fallon, 63368	Mr. Damian Fay	636-625-4537
Discovery Ridge Elementary	2523 Sommers Road, O'Fallon, 63367	Ms. Katherine Brettschneider	636-561-2354
Duello Elementary	1814 Duello Road, Lake St Louis, 63367	Ms. Laura Parn	636-327-6050
Green Tree Elementary	1000 Ronald Reagan Drive, Lake St Louis, 63367	Ms. Angela Politte	636-625-5600
Heritage Primary Elementary	612 Blumhoff, Wentzville, 63385	Mr. Colin Hanna	636-327-3846
Heritage Intermediate Elementary	601 Carr Street, Wentzville, 63385	Dr. Todd Kraft	636-327-3839
Lakeview Elementary	2501 Mexico Road, O'Fallon, 63366	Mr. Douglas Holler	636-332-2923
Peine Ridge Elementary	1107 Peine Road, Wentzville, 63385	Mr. Ryan Andrews	636-327-5110
Prairie View Elementary	1550 Feise Road, O'Fallon, 63368	Mr. David Bates	636-625-2494
Stone Creek Elementary	1850 Highway Z, Wentzville, 63385	Dr. Melvin Bishop	636-887-3898
Wabash Elementary	100 Golden Gate Parkway, Foristell, 63348	Mr. Matthew Schulte	636-887-3884
Barfield ECSE Center	2025 Hanley Road, O'Fallon, 63368	Mr. Kevin Garcia	636-561-5757
Pearce Hall Alternative Center	317 W Pearce, Wentzville, 63385	Mr. Ben Hebisen	636-327-3941
Mind Development Center	2120 Bryan Valley Commercial Dr, O'Fallon, 63366	Ms. Eustacia Altrup	636-240-8096





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

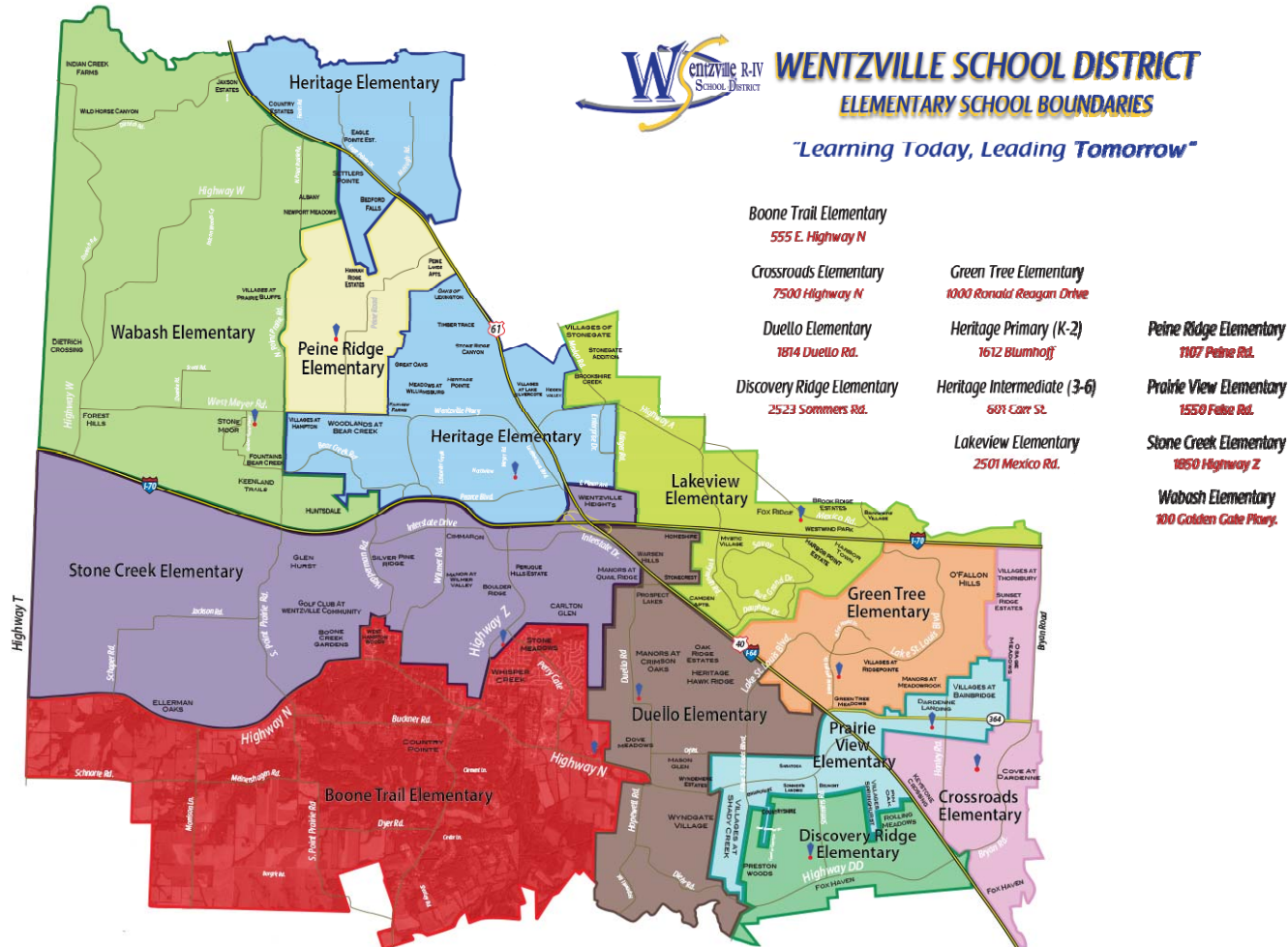
### 2018-19 ORGANIZATIONAL CHART





# WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

## ELEMENTARY BOUNDARY MAP



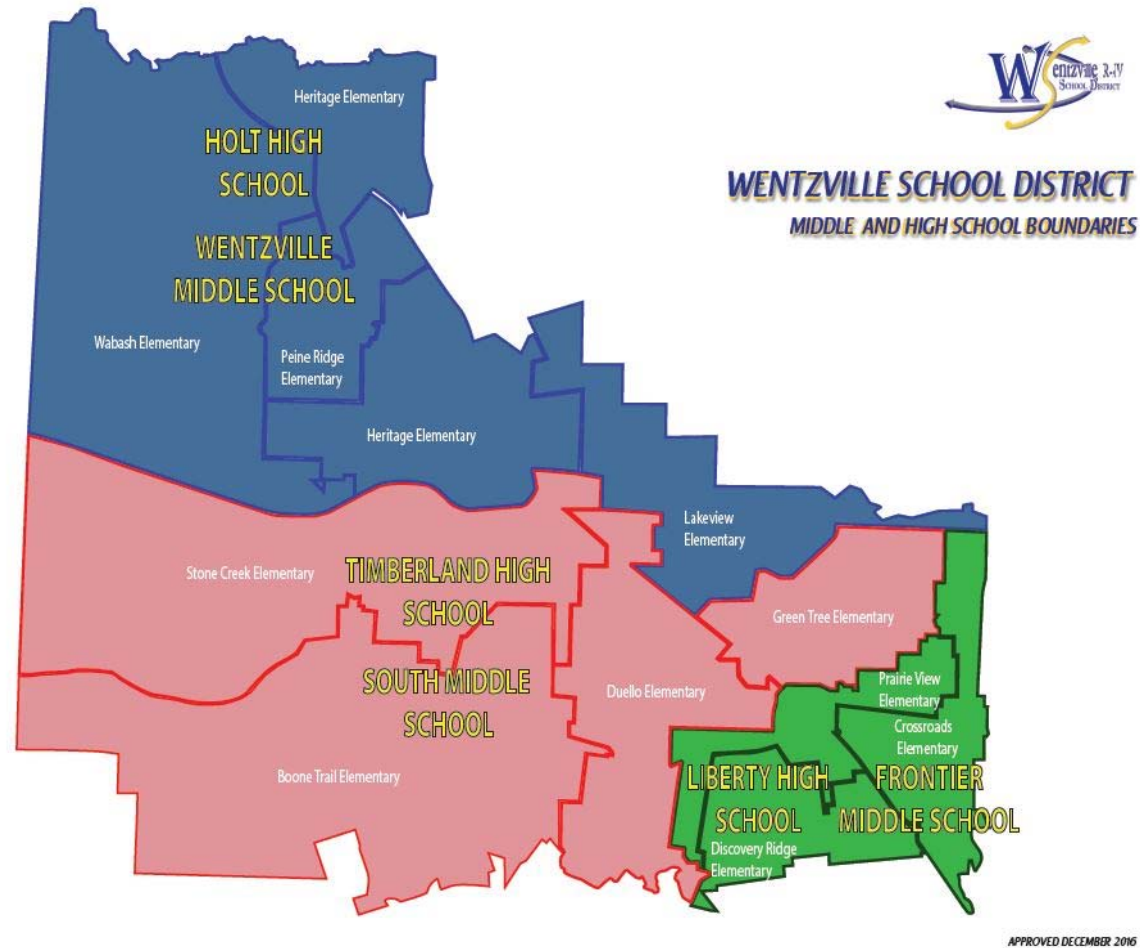
APPROVED DECEMBER 2016  
Reviewed, December 2017





**WENTZVILLE R-IV SCHOOL DISTRICT  
2018-2019 ANNUAL BUDGET**

**MIDDLE SCHOOL – HIGH SCHOOL BOUNDARY MAP**





## FINANCIAL SECTION



2018-2019 Annual Budget



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### FINANCIAL SUMMARY

The following tables, charts, and graphs summarize the District budget for the coming year. Key facts to recognize are as follows:

Revenue- All Funds	\$ 225,227,160
Expenditures- All Funds	\$ 247,130,535
Over/ (Under)	\$ (21,903,375)
Revenue- Operating Funds*	\$ 187,649,645
Expenditures- Operating Funds*	\$ 191,063,125
Over/ (Under)	\$ (3,413,480) **

\*Operating Funds refers to a combination of the General (Incidental) Fund (Fund 1) and the Teachers' Fund (Fund 2).

\*\*Although the District has budgeted an operating deficit, the amount is fiscally minimal in proportion to the entire budget. The contribution of fund balances to cover budgeted operational costs is acceptable given the District's history of not expending 3% to 4% of budgeted amounts in recent years.

Total balances in all funds will decrease by \$21,903,375. The majority of this decrease (\$14,693,000) is due to the advanced crossover refunding in the Debt Service Fund that was approved in FY18. The Capital Projects Fund will also operate at a deficit due to planned projects in that fund. Operating balances are projected to decline by \$3,413,480 (according to the budget). Over one million dollars of the deficit is a one-time only expenditure approved by the Board of Education for science curriculum. Operating fund balances at year end are projected to be \$46,625,366, which represents approximately 2.9 months of operating expenditures. The following pages will explain the expenditures in more detail.

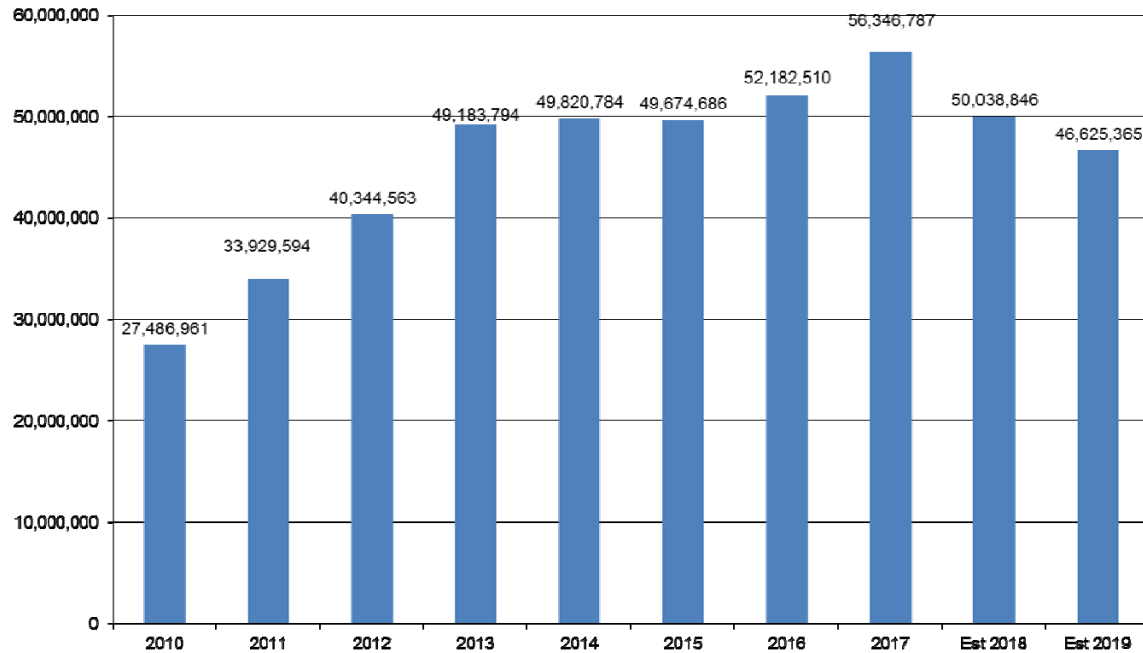
#### Operating Fund Balances

Operating Fund		
Fiscal Year	Balance	Fund Balance %
2010	27,486,961	25.52%
2011	33,929,594	29.28%
2012	40,344,563	33.36%
2013	49,183,794	38.74%
2014	49,820,784	36.26%
2015	49,674,686	34.18%
2016	52,182,510	34.71%
2017	56,346,787	34.85%
Est 2018	50,038,846	28.05%
Est 2019	46,625,365	24.40%

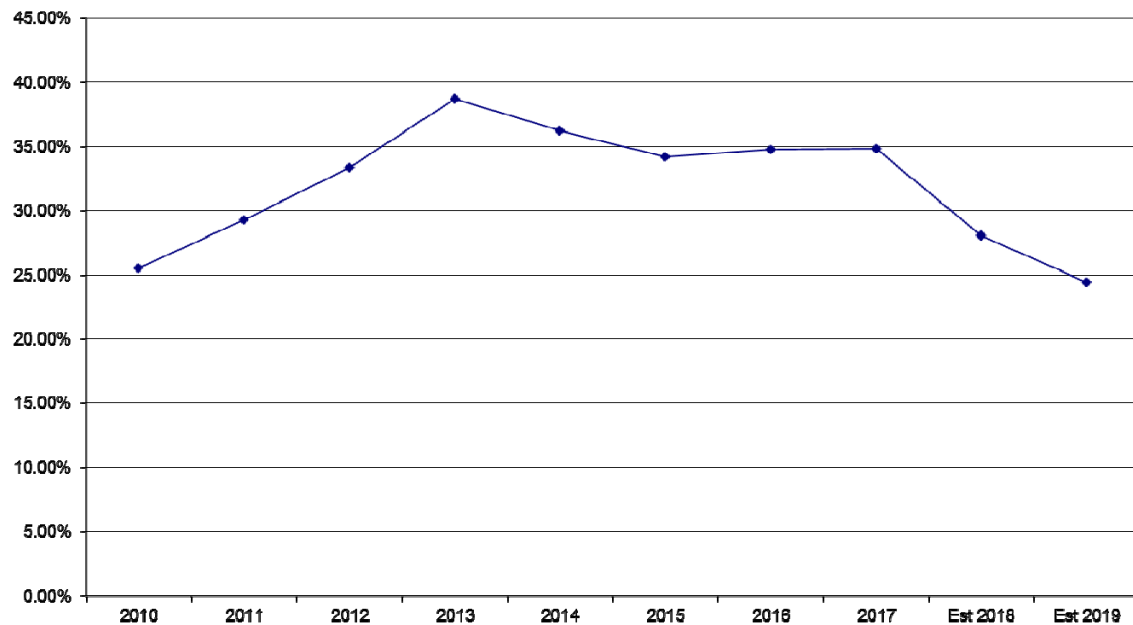


## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### Operating Fund Balance



### Fund Balances - % of Operating Expenditures





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

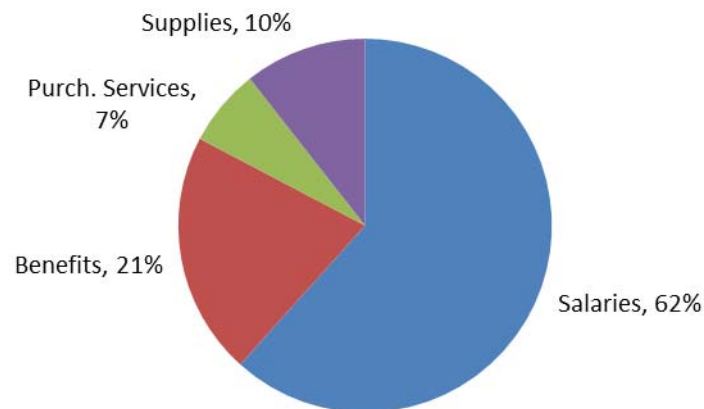
The June 2018 projected balance is based on the FY18 budget as amended. However, year end balances are anticipated to be higher due to unexpended funds throughout various budget codes and revenue that came in higher than budgeted. Final balances will be a few percentage points higher, which would translate into the new fiscal year (FY19) as well.

### OPERATING FUNDS – EXPENDITURES BY OBJECT

Operating (General and Teachers' Funds) Expenses by Object

	Expenses	% of Oper. Exp.	% of Oper. Rev.
Salaries	\$117,803,718	61.66%	62.78%
Benefits	\$40,189,318	21.03%	21.42%
Purch. Services	\$12,829,336	6.71%	6.84%
Supplies	\$20,240,753	10.59%	10.79%
Total Expenses	\$191,063,126	100.00%	101.82%
Total Revenues	\$187,649,645		

### Expenses by Object - Operating Funds







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

#### SUMMARY OF ALL FUNDS

	GENERAL FUND	TEACHERS' FUND	CAPITAL PROJECTS FUND	TOTAL OPERATING FUNDS	DEBT SERVICE FUND	TOTAL ALL FUNDS
Budget Balance 6-30-2018	47,544,518	2,494,328	14,003,520	64,042,366	36,407,641	100,450,007
Revenues	84,497,871	103,151,774	14,230,839	201,880,484	23,346,676	225,227,160
Expenditures	79,387,791	111,675,334	24,885,280	215,948,405	31,182,130	247,130,535
	5,110,080	(8,523,560)	(10,654,441)	(14,067,921)	(7,835,454)	(21,903,375)
Balances before transfers	52,654,598	(6,029,232)	3,349,079	49,974,445	28,572,187	78,546,632
Transfers	(6,029,232)	6,029,232	-	-	-	-
Budget Balance 6-30-2019	46,625,366	-	3,349,078	49,974,444	28,572,187	78,546,631

#### DETAIL OF GENERAL FUND

	INCIDENTAL	FOOD SERVICE	ACTIVITIES	TOTAL GENERAL FUND
Budget Balance 6-30-2018	45,842,763	278,598	1,423,158	47,544,518
Revenues	75,063,371	6,834,500	2,600,000	84,497,871
Expenditures	69,986,440	6,801,351	2,600,000	79,387,791
Balances before transfers	50,919,694	311,747	1,423,158	52,654,598
Transfers	(6,029,232)	-	-	(6,029,232)
Budget Balance 6-30-2019	44,890,462	311,747	1,423,158	46,625,366

#### DETAIL OF CAPITAL PROJECTS FUND

	CAPITAL	COPS LEVY	TOTAL CAPITAL PROJECTS FUND
Budget Balance 6-30-2018	13,903,487	100,033	14,003,520
Revenues	3,874,829	10,356,010	14,230,839
Expenditures	16,030,254	8,855,026	24,885,280
Balances before transfers	1,748,061	1,601,017	3,349,079
Transfers	-	-	-
Budget Balance 6-30-2019	1,748,061	1,601,017	3,349,078

#### MINIMUM BALANCE ANALYSIS COMBINED GENERAL & TEACHERS' FUNDS

Budget Balance 6-30-2018	50,038,846
Revenues	187,649,645
Expenditures	191,063,125
Transfers	-
Budget Balance 6-30-2019	46,625,366
Unrestricted Fund Balance	46,625,366
Balance as a Percent of Expenditures	24.40%



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUE DISCUSSION

The Wentzville School District's revenue is comprised of five major revenue sources: local, county, state, federal, and other miscellaneous revenues such as bond sales. For FY19, 97.5% of the budgeted revenue comes from local, county, or state proceeds. Another 2.5% of the revenue comes from federal sources. The following discussion is meant to give the reader a better understanding of the District's revenue picture.

#### LOCAL REVENUE

The District's number one source of revenue is the assessed property tax on real and personal property. After a series of negative reassessment cycles, the total assessed value for property in the District began to increase in 2015. The assessed valuation for FY19 is expected to be approximately \$1.99 billion, which makes it the highest in District history. It is estimated that the tax rate will remain the same at \$4.9801. The District projects that current and delinquent property taxes for all funds will be \$99.9 million.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is still considered a local source but the money is collected at the state level and distributed based on the weighted average daily attendance of each District during the prior year. The District's FY18 weighted average daily attendance was approximately 15,676 and the state distribution rate is anticipated to be \$996 per ADA. Sales taxes across the state have grown slightly for the past year, but the District will receive additional funds due to student enrollment growth. The District projects the FY19 Proposition C revenue to be \$15.6 million.

The District receives most of its money between December 15 and January 31 of the fiscal year because property taxes are due December 31. The District uses these revenues throughout the calendar year, which creates excess funds during the first half of each calendar year. These excess funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. Interest rates are slowly rising, which increases this revenue stream. The District has budgeted \$765,000 in interest returns for the year.

Food service revenue is projected to increase due to increased participation. The district has opted out of the Federal Child Nutrition Program and is anticipating that participation will increase due to this change.



## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

### **COUNTY REVENUE**

There are only two sources of county revenue for the District, fines and state assessed utility taxes. State assessed railroad and utility receipts have increased in the recent years and this budget reflects the increase. Total county revenues are budgeted at approximately \$3.2 million.

### **STATE REVENUE**

The District's second largest revenue source is the state of Missouri's basic foundation formula fund for education. In FY05, the state legislature passed a new foundation formula and this formula provides the vast majority of new revenues for the District in the coming year, mostly due to growth in our student population. The FY19 budget projects state basic formula revenue to be approximately \$76 million, up by \$4.4 million from the previous year expected amount. Missouri's Basic Foundation Formula is comprised of two revenue sources: the Basic Formula and the State Gaming monies (Classroom Trust). The additional formula funds are a result of increasing enrollment and the addition of funds in the state budget. The District has budgeted the State Adequacy Target (SAT) at 6,308 with a 100% proration factor. The growing student population is a major factor in calculating the state funding formula. The District has budgeted for an increase of approximately 440 students in the foundation formula.

Transportation aid is another large source of revenue from the state. The state transportation aid is based on an appropriation of funds utilizing a formula created by the legislature. This revenue has been significantly reduced in recent years through the appropriation process and withholdings. The budget anticipates receiving \$1.7 million for the coming year. This amount is hard to project because funding is allocated based on available revenue through the transportation formula. Increases in expenditures and changes in ridership in other districts impact the revenue Wentzville R-IV receives from the State of Missouri. This categorical funding stream is commonly reduced during the year if state revenues do not meet expectations.

Another major state funding source comes from early childhood special education. This amount is based on the prior year's expenses. The District receives 100% reimbursement of expenses in the following fiscal year from state and federal sources. FY19 revenue is based on the budgeted expenses for FY18. The amount of early childhood special education state revenue budgeted for FY19 is \$3.9 million.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### FEDERAL REVENUE

All of the revenue received by the federal government is grant related. The District receives funds from multiple sources but two sources account for 73.9% of the federal money. These two sources are the Individuals with Disabilities Education Act (\$2.9 million) and Early Childhood Special Education (\$1.2million) funding. The district is not budgeting for the school lunch program due to the decision to opt out of the program for FY19.

### OTHER REVENUE

The District is expecting \$120,000 in this category for FY19 from tuition from other districts.





## WENTZVILLE R-IV SCHOOL DISTRICT

### 2018-2019 ANNUAL BUDGET

## BUDGETED REVENUE ALL FUNDS BY OBJECT FY19

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	71,580,788	80,638,321	86,357,746	89,369,995	96,306,360	7.8%
5112	Delinquent Taxes	3,653,903	3,330,652	3,871,861	4,703,683	3,618,805	-23.1%
5113	Prop C Sales Taxes	12,393,748	13,207,132	14,210,743	14,918,810	15,612,300	4.6%
5114	Financial Institution Taxes	97,206	112,415	199,696	75,000	100,000	33.3%
5115	M & M (Surcharge Taxes)	1,047,063	837,136	859,833	852,136	900,000	5.6%
5116	In Lieu of Tax	1,612,935	2,167,040	1,919,144	1,900,000	1,698,401	-10.6%
5140	Earnings on Investments	151,756	5,872,064	614,804	1,685,877	765,000	-54.6%
5150	Food Service - Program	2,122,808	2,318,500	2,416,973	2,763,548	5,213,500	88.7%
5165	Food Service - Non-Program	1,297,203	1,471,715	1,383,937	1,468,000	1,578,000	7.5%
5170	Student Activities	3,260,474	3,440,615	3,677,222	3,105,000	1,950,000	-37.2%
5180	Community Services	1,850,282	2,188,349	2,403,386	2,227,000	2,509,956	12.7%
5190	Other Local	999,870	1,069,996	1,316,494	327,589	1,330,000	306.0%
	<b>Total Local</b>	<b>100,068,035</b>	<b>116,653,934</b>	<b>119,231,837</b>	<b>123,396,638</b>	<b>131,582,322</b>	<b>6.6%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	318,067	292,049	307,069	295,000	300,000	1.7%
5221	State Assessed Utility Taxes	2,590,930	2,942,348	2,974,243	2,901,000	2,946,000	1.6%
	<b>Total County</b>	<b>2,908,997</b>	<b>3,234,396</b>	<b>3,281,312</b>	<b>3,196,000</b>	<b>3,246,000</b>	<b>1.6%</b>
	<b>State:</b>						
5311	Basic Formula	50,980,744	56,214,495	61,629,040	65,417,818	69,683,857	6.5%
5312	Transportation Aid	2,008,332	1,832,919	1,543,680	1,650,000	1,700,000	3.0%
5314	Early Childhood Special Education	3,375,563	4,713,021	4,640,693	3,926,500	3,900,000	-0.7%
5319	Classroom Trust	5,211,962	5,418,000	5,875,242	6,224,738	6,400,964	2.8%
5324	Parents as Teachers	334,354	379,336	387,591	350,000	350,000	0.0%
5332	Career Education	43,289	45,118	47,362	134,485	-	-100.0%
5333	Food Service	41,277	42,990	44,097	43,000	43,000	0.0%
5359	Career Educ Enhancement Grant	65,534	68,703	107,635	75,000	-	-100.0%
5369	Residential Placement/Excess Cost	85,218	55,488	165,092	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,649,860	2,119,889	2,665,277	2,000,000	2,600,000	30.0%
5397	Other State	2,391	-	70	-	-	-
	<b>Total State</b>	<b>64,798,524</b>	<b>70,889,958</b>	<b>77,105,779</b>	<b>79,876,541</b>	<b>84,732,821</b>	<b>6.1%</b>
	<b>Federal:</b>						
5412	Medicaid	197,407	159,344	183,761	100,000	100,000	0.0%
5437, 5441	Individuals with Disabilities (IDEA)	2,204,390	2,393,605	2,283,581	3,150,917	2,895,917	-8.1%
5442	Early Childhood Special Education	760,681	337,486	606,471	1,023,500	1,200,000	17.2%
5445	School Lunch Program	1,474,222	1,753,352	1,571,088	1,760,000	-	-100.0%
5446	School Breakfast Program	276,359	314,616	300,325	315,000	-	-100.0%
5448	After School Snack Program	8,037	11,301	8,686	12,000	-	-100.0%
5451, 5452	Title I	858,960	1,028,006	1,044,399	1,045,240	858,232	-17.9%
5427, 5455-5499	Other Federal	491,942	462,736	466,827	611,603	491,868	-19.6%
	<b>Total Federal</b>	<b>6,271,999</b>	<b>6,460,446</b>	<b>6,465,139</b>	<b>8,018,260</b>	<b>5,546,017</b>	<b>-30.8%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	29,336,393	-	11,075,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	2,473	37,387	22,816	-	-	-
58xx	Tuition from Other Districts/Contracte	110,884	98,478	63,982	-	120,000	-
	<b>Total Other</b>	<b>113,357</b>	<b>29,472,258</b>	<b>86,798</b>	<b>11,075,000</b>	<b>120,000</b>	<b>-98.9%</b>
	<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,160</b>	<b>-0.1%</b>





## **WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET**

### **EXPENDITURE DISCUSSION**

The Wentzville R-IV School District's total expenditure budget for FY19 is \$247,130,535. This includes \$191,063,125 in the Operating Funds with the remainder in Capital Projects and Debt Service. The following discussion is meant to give the reader a better understanding of the District's expenditure program.

#### **OPERATING FUNDS (GENERAL AND TEACHERS' FUNDS)**

Approximately 82.7% of the Operating Fund budget is comprised of salary and benefits for staff. The FY19 budget was prepared prior to completion of negotiations with all staff bargaining units; salary increases within the guidelines set by the Board, have been included in the budget. The budget also includes funding for a total of 88.19 additional staff members to accommodate projected enrollment growth of approximately 470 students. This staffing increase includes 49.94 certified positions and 38.25 support staff positions. The budget for benefits was increased to reflect an 8.7% increase due to the hiring of additional staff, a 5.5% increase in the medical insurance benefits rate and a 0% increase in the dental and vision insurance rates.

Supplies and purchased services make up 17.3% of the Operating Fund budget. Purchased services are budgeted to remain relatively flat in total for the budget year. Supply budget totals are scheduled to increase by 4.8% in total. The increase is partially due to the expected increase in the number of students. The budget includes allocations for furniture, fixtures, small equipment, and supplies to support the education of the district's students.

#### **CAPITAL PROJECTS**

The Capital Projects budget funds facility improvements, large equipment purchases, and lease-purchase payments on buses and facilities. The total Capital Projects expenditure budget for FY19 is \$24,885,280. Of this total, \$8,855,026 is budgeted for payments on the Proposition 3 and Proposition E facility improvements lease payments. \$1,051,648 is budgeted for bus lease-purchase payments. The district entered into a Guaranteed Energy Savings Contract which is budgeted at \$3.0 million. The budget also contains funds for land/site development and construction of a warehouse/office building. Another \$3.2 million is budgeted for maintenance projects throughout the District, including limited contingency funds for any major repairs that may be necessary and architectural and engineering fees. The remainder of the Capital Projects budget is for instructional and support equipment purchases. The year-end budgeted balance in the Capital Projects Fund is projected to be \$3.3 million.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### DEBT SERVICE

The Debt Service expenditure budget funds payments on general obligation debt and related interest. The total Debt Service expenditure budget for FY19 is \$31,182,130. Of this total, \$11,250,000 is budgeted for principal payments with the remainder to cover interest payments and fees. There is also \$14,693,000 budgeted for the advanced crossover refunding payments due in September of 2018 and March of 2019. The projected year-end balance for this fund is approximately \$28.6 million.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGETED EXPENDITURES BY FUND AND FUNCTION FY19

	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Debt Service Fund	Total All Funds
<b>Instructional Expenditures:</b>						
Elementary	5,387,253	37,311,949	510,200	43,209,402	-	43,209,402
Middle	1,667,466	10,975,133	107,915	12,750,514	-	12,750,514
Senior High	2,235,203	19,528,871	206,785	21,970,859	-	21,970,859
Summer School	598,681	204,316	-	802,997	-	802,997
Special Instruction	8,200,239	13,466,139	45,000	21,711,378	-	21,711,378
Supplemental Instruction	32,101	1,714,371	-	1,746,472	-	1,746,472
Early Childhood Special Education	1,631,625	1,598,666	-	3,230,291	-	3,230,291
Career Education	-	-	-	-	-	-
Student Activities	3,449,880	1,337,533	-	4,787,413	-	4,787,413
Tuition & Contracted Education	-	2,062,218	-	2,062,218	-	2,062,218
<b>Total Instructional Expenditures</b>	<b>23,202,448</b>	<b>88,199,196</b>	<b>869,900</b>	<b>112,271,544</b>	<b>-</b>	<b>112,271,544</b>
<b>Support Services Expenditures:</b>						
Attendance	675,961	-	-	675,961	-	675,961
Guidance	1,771,906	6,192,520	-	7,964,426	-	7,964,426
Health, Psych, Speech & Audio	3,473,994	4,798,162	4,500	8,276,656	-	8,276,656
Improvement of Instruction	1,120,658	1,957,812	-	3,078,470	-	3,078,470
Professional Development	474,824	246,554	-	721,378	-	721,378
Media Services	1,265,885	2,107,809	-	3,373,694	-	3,373,694
Board of Education Services	1,076,000	-	-	1,076,000	-	1,076,000
Executive Administration	551,283	568,253	-	1,119,536	-	1,119,536
Building Level Administration	3,614,048	6,906,414	350,000	10,870,462	-	10,870,462
Business/Central Services	1,844,983	-	17,500	1,862,483	-	1,862,483
Operation of Plant	17,706,339	-	6,528,000	24,234,339	-	24,234,339
Pupil Transportation	10,268,987	-	2,583,039	12,852,026	-	12,852,026
Food Services	6,640,351	-	161,000	6,801,351	-	6,801,351
Central Office Support Services	3,108,905	583,175	125,000	3,817,080	-	3,817,080
<b>Total Support Services Expenditures</b>	<b>53,594,124</b>	<b>23,360,699</b>	<b>9,769,039</b>	<b>86,723,862</b>	<b>-</b>	<b>86,723,862</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>76,796,572</b>	<b>111,559,895</b>	<b>10,638,939</b>	<b>198,995,406</b>	<b>-</b>	<b>198,995,406</b>
<b>Community Services Expenditures</b>	<b>2,591,219</b>	<b>115,439</b>	<b>5,000</b>	<b>2,711,658</b>	<b>-</b>	<b>2,711,658</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>-</b>	<b>-</b>	<b>10,575,000</b>	<b>10,575,000</b>	<b>-</b>	<b>10,575,000</b>
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>3,666,341</b>	<b>3,666,341</b>	<b>31,182,130</b>	<b>34,848,471</b>
<b>Total Expenditures</b>	<b>79,387,791</b>	<b>111,675,334</b>	<b>24,885,280</b>	<b>215,948,405</b>	<b>31,182,130</b>	<b>247,130,535</b>







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUND ALL FUNDS

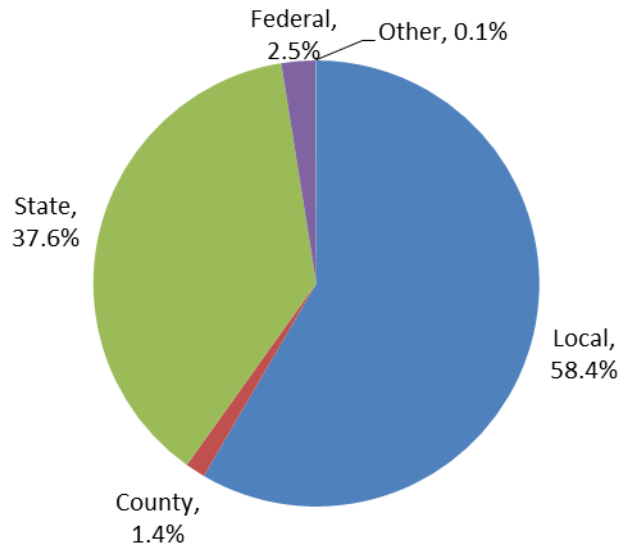
	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	100,068,035	116,653,934	119,231,837	123,396,638	131,582,322	6.6%
County	2,908,997	3,234,396	3,281,312	3,196,000	3,246,000	1.6%
State	64,798,524	70,889,958	77,105,779	79,876,541	84,732,821	6.1%
Federal	6,271,999	6,460,446	6,465,139	8,018,260	5,546,016	-30.8%
Other	113,357	29,472,258	86,798	11,075,000	120,000	-98.9%
<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,159</b>	<b>-0.1%</b>
<b>Expenditures:</b>						
General Fund	58,640,530	59,151,746	64,547,924	74,888,728	79,387,791	6.0%
Teachers' Fund	86,495,621	90,931,470	96,676,446	103,507,140	111,675,334	7.9%
Capital Projects	12,107,651	12,580,154	15,155,849	23,765,079	31,182,130	31.2%
Debt Service	13,521,744	49,139,904	19,767,933	17,559,667	24,885,280	41.7%
<b>Total Expenditures</b>	<b>170,765,546</b>	<b>211,803,274</b>	<b>196,148,152</b>	<b>219,720,614</b>	<b>247,130,535</b>	<b>12.5%</b>
<b>Yearly Increase (Decrease)</b>	<b>3,395,365</b>	<b>14,907,719</b>	<b>10,022,713</b>	<b>5,841,825</b>	<b>(21,903,376)</b>	<b>-474.9%</b>
<b>Fund Balance - July 1</b>	<b>66,282,384</b>	<b>69,677,750</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,007</b>	<b>6.2%</b>
<b>Fund Balance - June 30</b>	<b>69,677,750</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,007</b>	<b>78,546,631</b>	<b>-21.8%</b>



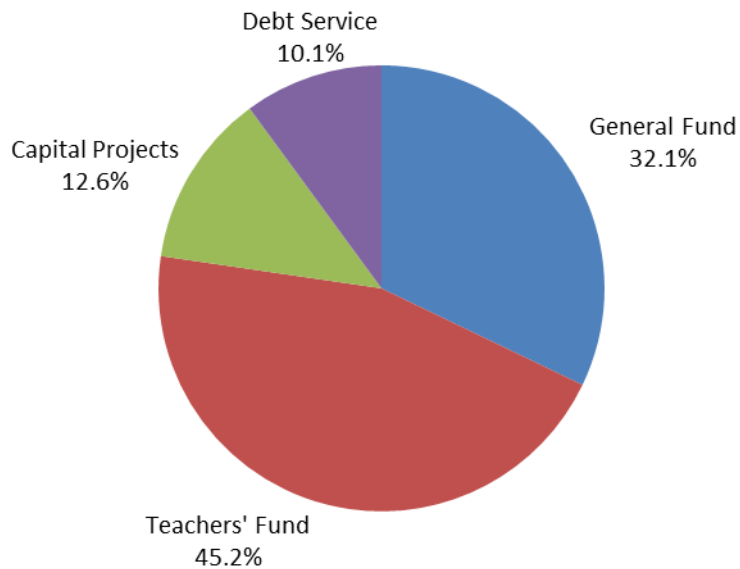


## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGETED REVENUE BY SOURCE FY19



### BUDGETED EXPENDITURES BY FUND FY19





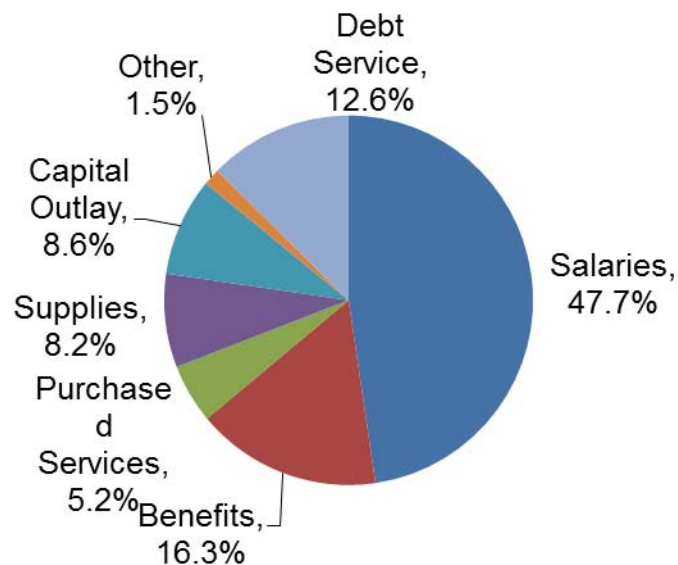


## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	100,068,035	116,653,934	119,231,837	123,396,638	131,582,322	6.6%
County	2,908,997	3,234,397	3,281,312	3,196,000	3,246,000	1.6%
State	64,798,524	70,889,958	77,105,779	79,876,541	84,732,821	6.1%
Federal	6,271,999	6,460,446	6,465,139	8,018,260	5,546,016	-30.8%
Other	113,357	29,472,258	86,798	11,075,000	120,000	-98.9%
<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,159</b>	<b>-0.1%</b>
<b>Expenditures:</b>						
Salaries	88,746,636	94,212,641	101,487,194	109,028,936	117,803,719	8.0%
Benefits	30,289,934	30,815,731	33,390,019	36,976,383	40,189,317	8.7%
Purchased Services	9,532,321	9,549,397	9,799,604	13,085,963	12,829,336	-2.0%
Supplies	16,567,259	15,505,447	16,547,554	19,304,586	20,240,753	4.8%
Capital Outlay	9,982,662	9,769,530	16,072,281	19,963,009	21,218,939	6.3%
Other	2,124,989	2,810,624	3,695,651	3,802,070	3,666,341	-3.6%
Debt Service	13,521,744	49,139,904	15,155,849	17,559,667	31,182,130	77.6%
<b>Total Expenditures</b>	<b>170,765,546</b>	<b>211,803,274</b>	<b>196,148,152</b>	<b>219,720,614</b>	<b>247,130,535</b>	<b>12.5%</b>
<b>Yearly Increase (Decrease)</b>	<b>3,395,365</b>	<b>14,907,719</b>	<b>10,022,713</b>	<b>5,841,825</b>	<b>(21,903,376)</b>	<b>-474.9%</b>
<b>Fund Balance - July 1</b>	<b>66,282,384</b>	<b>69,677,749</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,007</b>	<b>6.2%</b>
<b>Fund Balance - June 30</b>	<b>69,677,749</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,007</b>	<b>78,546,631</b>	<b>-21.8%</b>

### Budgeted Expenditures by Object – All Funds FY19



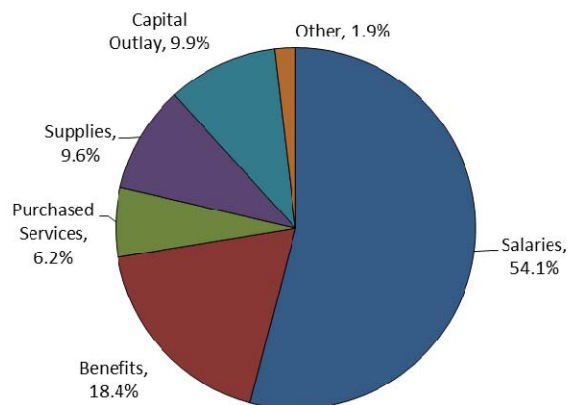


## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	88,205,953	95,893,822	102,599,747	104,033,580	112,561,646	8.2%
County	2,595,908	2,827,544	2,873,623	2,795,000	2,845,000	1.8%
State	64,798,524	67,114,958	77,105,780	76,101,541	80,957,821	6.4%
Federal	5,989,819	6,177,658	6,181,739	7,738,260	5,396,017	-30.3%
Other	113,357	135,865	86,798	-	120,000	
<b>Total Revenues</b>	<b>161,703,559</b>	<b>172,149,847</b>	<b>188,847,687</b>	<b>190,668,381</b>	<b>201,880,484</b>	<b>5.9%</b>
<b>Expenditures:</b>						
Salaries	88,746,636	94,212,641	101,487,193	109,028,936	117,803,718	8.0%
Benefits	30,289,934	30,815,731	33,390,018	36,976,383	40,189,318	8.7%
Purchased Services	9,532,321	9,549,397	9,799,604	13,085,963	12,829,336	-2.0%
Supplies	16,567,259	15,505,447	16,547,554	19,304,586	20,240,753	4.8%
Capital Outlay	9,982,662	9,769,530	16,072,281	19,963,009	21,218,939	6.3%
Other	2,124,989	2,810,624	3,695,652	3,802,070	3,666,341	-3.6%
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>157,243,803</b>	<b>162,663,370</b>	<b>180,992,303</b>	<b>202,160,947</b>	<b>215,948,406</b>	<b>6.8%</b>
<b>Yearly Increase (Decrease)</b>	<b>4,459,757</b>	<b>9,486,477</b>	<b>7,855,384</b>	<b>(11,492,566)</b>	<b>(14,067,922)</b>	<b>22.4%</b>
<b>Fund Balance - July 1</b>	<b>53,733,314</b>	<b>58,193,071</b>	<b>67,679,548</b>	<b>75,534,932</b>	<b>64,042,366</b>	<b>-15.2%</b>
<b>Fund Balance - June 30</b>	<b>58,193,071</b>	<b>67,679,548</b>	<b>75,534,932</b>	<b>64,042,366</b>	<b>49,974,444</b>	<b>-22.0%</b>

### Budgeted Expenditures by Object – Operating Funds FY19



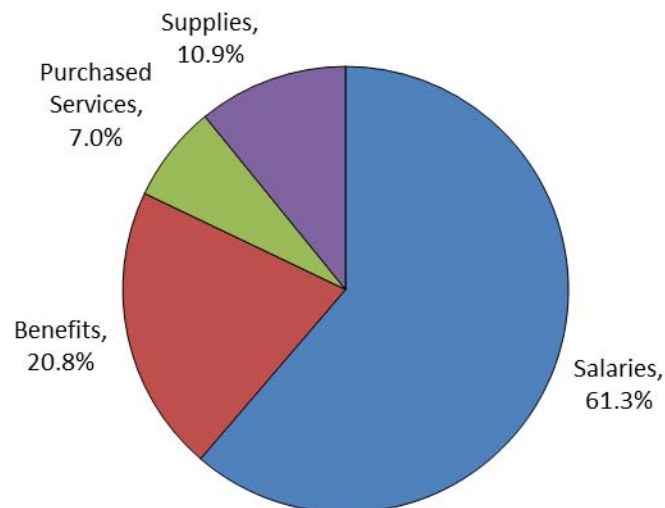


## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	81,325,325	84,542,389	90,395,728	91,465,611	99,138,807	8.4%
County	2,371,376	2,514,701	2,561,058	2,487,000	2,537,000	2.0%
State	60,976,945	66,558,009	72,604,509	75,397,056	80,457,821	6.7%
Federal	5,977,205	6,154,139	6,168,517	7,738,260	5,396,017	-30.3%
Other	113,357	107,978	73,730	-	120,000	
<b>Total Revenues</b>	<b>150,764,206</b>	<b>159,877,216</b>	<b>171,803,542</b>	<b>177,087,927</b>	<b>187,649,645</b>	<b>6.0%</b>
<b>Expenditures:</b>						
Salaries	88,746,635	94,212,641	101,487,193	109,028,936	117,803,718	8.0%
Benefits	30,289,934	30,815,731	33,390,018	36,976,383	40,189,318	8.7%
Purchased Services	9,532,321	9,549,397	9,799,604	13,085,963	12,829,336	-2.0%
Supplies	16,567,259	15,505,447	16,547,554	19,304,586	20,240,753	4.8%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>145,136,150</b>	<b>150,083,216</b>	<b>161,224,370</b>	<b>178,395,868</b>	<b>191,063,126</b>	<b>7.1%</b>
<b>Yearly Increase (Decrease)</b>	<b>5,628,056</b>	<b>9,794,000</b>	<b>10,579,172</b>	<b>(1,307,941)</b>	<b>(3,413,481)</b>	<b>161.0%</b>
<b>Fund Balance - July 1</b>	<b>49,820,784</b>	<b>49,674,686</b>	<b>52,182,510</b>	<b>56,346,787</b>	<b>50,038,846</b>	<b>-11.2%</b>
<b>Transfers</b>	<b>(5,774,154)</b>	<b>(7,286,176)</b>	<b>(6,414,895)</b>	<b>(5,000,000)</b>	<b>-</b>	<b>-100.0%</b>
<b>Fund Balance - June 30</b>	<b>49,674,686</b>	<b>52,182,510</b>	<b>56,346,787</b>	<b>50,038,846</b>	<b>46,625,366</b>	<b>-6.8%</b>

### Budgeted Expenditures by Object – General & Teachers' Funds FY19





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	53,533,113	55,042,252	58,890,122	61,785,661	67,906,136	9.9%
County	1,330,676	1,404,596	1,422,351	1,385,000	1,430,000	3.2%
State	5,596,331	5,858,250	14,100,160	10,541,119	13,760,982	30.5%
Federal	2,450,172	2,773,573	3,064,891	3,494,672	1,280,753	-63.4%
Other	113,357	107,978	73,730	-	120,000	
<b>Total Revenues</b>	<b>63,023,649</b>	<b>65,186,649</b>	<b>77,551,254</b>	<b>77,206,452</b>	<b>84,497,871</b>	9.4%
<b>Expenditures:</b>						
Salaries	23,925,412	25,447,258	27,684,900	30,315,944	33,274,709	9.8%
Benefits	10,781,884	10,951,493	12,053,210	13,924,635	15,105,211	8.5%
Purchased Services	7,365,975	7,247,548	8,262,259	11,343,563	10,767,118	-5.1%
Supplies	16,567,259	15,505,447	16,547,554	19,304,586	20,240,753	4.8%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>58,640,530</b>	<b>59,151,746</b>	<b>64,547,924</b>	<b>74,888,728</b>	<b>79,387,791</b>	6.0%
<b>Yearly Increase (Decrease)</b>	<b>4,383,119</b>	<b>6,034,903</b>	<b>13,003,330</b>	<b>2,317,724</b>	<b>5,110,080</b>	120.5%
<b>Fund Balance - July 1</b>	<b>46,280,667</b>	<b>44,889,631</b>	<b>43,638,358</b>	<b>50,226,794</b>	<b>47,544,518</b>	-5.3%
<b>Transfers</b>	<b>(5,774,154)</b>	<b>(7,286,176)</b>	<b>(6,414,895)</b>	<b>(5,000,000)</b>	<b>(6,029,232)</b>	20.6%
<b>Fund Balance - June 30</b>	<b>44,889,631</b>	<b>43,638,358</b>	<b>50,226,794</b>	<b>47,544,518</b>	<b>46,625,366</b>	-1.9%





**WENTZVILLE R-IV SCHOOL DISTRICT**  
**2018-2019 ANNUAL BUDGET**

**REVENUES BY SOURCE**  
**EXPENDITURES BY OBJECT**  
**TEACHERS' FUND**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	27,792,211	29,500,137	31,505,606	29,679,950	31,232,671	5.2%
County	1,040,699	1,110,105	1,138,707	1,102,000	1,107,000	0.5%
State	55,380,613	60,699,759	58,504,349	64,855,937	66,696,839	2.8%
Federal	3,527,033	3,380,566	3,103,626	4,243,588	4,115,264	-3.0%
Other	-	-	-	-	-	
<b>Total Revenues</b>	<b>87,740,558</b>	<b>94,690,567</b>	<b>94,252,288</b>	<b>99,881,475</b>	<b>103,151,774</b>	<b>3.3%</b>
<b>Expenditures:</b>						
Salaries	64,821,224	68,765,383	73,802,293	78,712,992	84,529,009	7.4%
Benefits	19,508,051	19,864,238	21,336,808	23,051,748	25,084,107	8.8%
Purchased Services	2,166,347	2,301,849	1,537,345	1,742,400	2,062,218	18.4%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>86,495,621</b>	<b>90,931,470</b>	<b>96,676,446</b>	<b>103,507,140</b>	<b>111,675,335</b>	<b>7.9%</b>
<b>Yearly Increase (Decrease)</b>	<b>1,244,937</b>	<b>3,759,097</b>	<b>(2,424,158)</b>	<b>(3,625,665)</b>	<b>(8,523,561)</b>	<b>135.1%</b>
<b>Fund Balance - July 1</b>	<b>3,540,117</b>	<b>4,785,054</b>	<b>8,544,151</b>	<b>6,119,993</b>	<b>2,494,328</b>	<b>-59.2%</b>
<b>Transfers</b>					<b>6,029,232</b>	
<b>Fund Balance - June 30</b>	<b>4,785,054</b>	<b>8,544,151</b>	<b>6,119,993</b>	<b>2,494,328</b>	<b>-</b>	<b>-100.0%</b>







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	6,880,628	11,351,433	12,204,019	12,567,969	13,422,839	6.8%
County	224,532	312,843	312,565	308,000	308,000	0.0%
State	3,821,579	556,949	4,501,271	704,485	500,000	-29.0%
Federal	12,614	23,519	13,222	-	-	
Other	-	27,887	13,068	-	-	
<b>Total Revenues</b>	<b>10,939,353</b>	<b>12,272,631</b>	<b>17,044,145</b>	<b>13,580,454</b>	<b>14,230,839</b>	<b>4.8%</b>
<b>Expenditures:</b>						
Salaries	-	-	-	-	-	
Benefits	-	-	-	-	-	
Purchased Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Capital Outlay	9,982,662	9,769,530	16,072,281	19,963,009	21,218,939	6.3%
Other	2,124,989	2,810,624	3,695,652	3,802,070	3,666,341	-3.6%
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>12,107,651</b>	<b>12,580,154</b>	<b>19,767,933</b>	<b>23,765,079</b>	<b>24,885,280</b>	<b>4.7%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,168,298)</b>	<b>(307,523)</b>	<b>(2,723,788)</b>	<b>(10,184,625)</b>	<b>(10,654,441)</b>	<b>4.6%</b>
<b>Fund Balance - July 1</b>	<b>3,912,529</b>	<b>8,518,385</b>	<b>15,497,038</b>	<b>19,188,145</b>	<b>14,003,520</b>	<b>-27.0%</b>
<b>Transfers</b>	<b>5,774,154</b>	<b>7,286,176</b>	<b>6,414,895</b>	<b>5,000,000</b>	<b>-</b>	<b>-100.0%</b>
<b>Fund Balance - June 30</b>	<b>8,518,385</b>	<b>15,497,038</b>	<b>19,188,145</b>	<b>14,003,520</b>	<b>3,349,078</b>	<b>-76.1%</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### Capital Projects Budget Information

In April 2011, voters approved a 30 cent levy increase. In 2015, voters approved a 25 cent levy. Both of these levies were to build additional classrooms, other educational facilities and the purchase of furniture and equipment. The phase of construction on each project was funded through a lease-purchase arrangement as allowed by state statute. The levy for each issue supports payments on the improvements over a period of 20 years, after which time the special purpose levy will expire. The scheduled lease payments are budgeted through the Capital Projects Fund along with other capital equipment needed throughout the district.

### Planned Capital Expenditures

Significant district-funded projects and capital expenditures for the coming year supported through the regular budget include the following:

Project	Amount
Facility lease purchase payments	\$8,855,026
Guaranteed Energy Savings Performance Contract	\$3,000,000
Land/Site Development	\$1,800,000
Warehouse/Offices	\$3,000,000
Heritage Elevator	\$429,620
Liberty High School Visitor Bleachers	\$67,255
Asphalt repairs throughout district	\$799,833
Roofing repairs throughout district	\$609,382
Liberty High School Track Repair	\$123,530
Carpet throughout District	\$258,537
Concrete throughout District	\$50,000
Holt High School Auditorium Renovation	\$500,000
Custodial Department Equipment	\$115,000
Child Nutrition Department Equipment	\$160,000
Maintenance Department Equipment	\$389,000
Technology Equipment	\$812,200
Architect/Engineering Fees	\$500,000
School Bus Purchase	\$1,607,706
School Bus Lease Purchase Payments	\$1,051,648



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	11,862,082	20,760,112	16,632,089	19,363,058	19,020,676	-1.8%
County	313,089	406,853	407,688	401,000	401,000	0.0%
State	-	3,775,000	-	3,775,000	3,775,000	0.0%
Federal	282,180	282,789	283,400	280,000	150,000	-46.4%
Other	-	29,336,393	-	11,075,000	-	-100.0%
<b>Total Revenues</b>	<b>12,457,352</b>	<b>54,561,147</b>	<b>17,323,177</b>	<b>34,894,058</b>	<b>23,346,676</b>	<b>-33.1%</b>
<b>Expenditures:</b>						
Principal	7,960,000	31,689,624	10,065,000	11,250,000	24,950,573	121.8%
Interest	5,552,894	17,105,933	5,079,330	6,172,507	6,226,557	0.9%
Other	8,850	344,347	11,519	137,160	5,000	-96.4%
<b>Total Expenditures</b>	<b>13,521,744</b>	<b>49,139,904</b>	<b>15,155,849</b>	<b>17,559,667</b>	<b>31,182,130</b>	<b>77.6%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,064,392)</b>	<b>5,421,243</b>	<b>2,167,328</b>	<b>17,334,391</b>	<b>(7,835,454)</b>	<b>-145.2%</b>
<b>Fund Balance - July 1</b>	<b>12,549,071</b>	<b>11,484,679</b>	<b>16,905,922</b>	<b>19,073,250</b>	<b>36,407,641</b>	<b>90.9%</b>
<b>Fund Balance - June 30</b>	<b>11,484,679</b>	<b>16,905,922</b>	<b>19,073,250</b>	<b>36,407,641</b>	<b>28,572,187</b>	<b>-21.5%</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### DEBT OBLIGATION

The District has \$144,160,445 in general obligation debt as of July 1, 2018. This debt is serviced by the preliminary debt service tax levy of \$0.9304 per \$100 of assessed value. The debt service fund is expected to have a balance of \$28.6 million at the end of the fiscal year. Voters approved a \$125 million no tax increase bond issue in April of 2018. The bond issue will provide facilities for the increasing enrollment. These bonds have not been issued as of the creation of this document, therefore they are not included in this schedule.

### BOND AMORTIZATION SCHEDULE

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2019	2,476,065	3,750,492	24,950,573	31,177,130
2020	1,909,815	2,244,479	12,145,336	16,299,630
2021	1,694,340	2,996,564	12,207,776	16,898,680
2022	1,525,795	1,525,795	15,700,000	18,751,590
2023	1,236,109	1,236,109	16,730,000	19,202,218
2024	934,709	934,709	18,445,000	20,314,418
2025	648,725	5,685,301	9,238,424	15,572,450
2026	504,025	4,539,087	11,549,938	16,593,050
2027	413,125	7,040,001	9,583,124	17,036,250
2028	413,125	4,826,398	14,046,727	19,286,250
2029	221,500	2,732,953	13,813,547	16,768,000
TOTALS	\$11,977,333	\$37,511,889	\$158,410,445	\$207,899,667





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BONDING CAPACITY

With the current level of outstanding debt, the District has approximately \$165.6 million available in bonding capacity. Voters approved a \$125 million bond issue in April of 2018. These bonds have not been issued as of the creation of this document, therefore they are not included in this schedule. The following table reflects the bonding capacity information for the District.

Fiscal Year	Assessed Value	Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2010	\$1,505,878,632	\$225,881,795	\$204,398,677	\$21,483,118	13.57%
2011	\$1,519,900,195	\$227,985,029	\$199,898,677	\$28,086,352	13.15%
2012	\$1,476,024,277	\$221,403,642	\$194,083,677	\$27,319,965	13.15%
2013	\$1,501,010,846	\$225,151,627	\$186,963,677	\$38,187,950	12.46%
2014	\$1,465,943,345	\$219,891,502	\$178,963,677	\$40,927,825	12.21%
2015	\$1,500,880,613	\$225,132,092	\$171,003,677	\$54,128,415	11.39%
2016	\$1,630,683,877	\$244,602,582	\$168,650,445	\$75,952,137	10.34%
2017	\$1,727,114,927	\$259,067,239	\$158,585,445	\$100,481,794	9.18%
2018	\$1,946,271,226	\$291,940,684	\$147,335,446	\$144,605,238	7.57%
Est 2019	\$1,993,632,789	\$299,044,918	\$133,459,873	\$165,585,045	6.69%







## WENTZVILLE R-IV SCHOOL DISTRICT

### 2018-2019 ANNUAL BUDGET

## REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	100,068,035	116,653,934	119,231,837	123,396,638	131,582,322	6.6%
County	2,908,997	3,234,396	3,281,312	3,196,000	3,246,000	1.6%
State	64,798,524	70,889,958	77,105,779	79,876,541	84,732,821	6.1%
Federal	6,271,999	6,460,446	6,465,139	8,018,260	5,546,016	-30.8%
Other	113,357	29,472,258	86,798	11,075,000	120,000	-98.9%
<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,159</b>	-0.1%
<b>Instructional Expenditures:</b>						
Elementary	29,296,805	30,318,466	31,777,132	37,873,499	43,209,403	14.1%
Middle	13,214,154	13,477,337	14,487,003	11,612,671	12,750,514	9.8%
Senior High	17,972,273	18,650,598	20,499,878	21,254,397	21,970,859	3.4%
Summer School	180,544	219,772	568,360	918,859	802,996	-12.6%
Special Instruction	17,044,617	18,077,542	20,429,201	23,905,839	21,711,379	-9.2%
Supplemental Instruction	1,237,794	1,193,622	1,250,502	1,535,012	1,746,472	13.8%
Early Childhood Special Education	4,095,891	4,358,938	4,963,437	4,952,010	3,230,291	-34.8%
Career Education	134,217	201,697	141,404	441,720	-	-100.0%
Student Activities	5,015,913	4,932,090	5,527,877	4,812,321	4,787,413	-0.5%
Tuition & Contracted Education	2,166,347	2,301,849	1,537,345	1,742,400	2,062,218	18.4%
<b>Total Instructional Expenditures</b>	<b>90,358,555</b>	<b>93,731,912</b>	<b>101,182,139</b>	<b>109,048,728</b>	<b>112,271,545</b>	3.0%
<b>Support Services Expenditures:</b>						
Attendance	1,048,782	1,167,115	1,300,895	1,316,255	675,961	-48.6%
Guidance	4,521,766	4,839,527	5,259,065	5,923,794	7,964,427	34.4%
Health, Psych, Speech & Audio	2,051,924	2,034,241	2,239,730	2,500,719	8,276,657	231.0%
Improvement of Instruction	2,518,744	2,843,067	3,125,573	3,635,482	3,078,470	-15.3%
Professional Development	535,793	530,544	562,546	768,417	721,378	-6.1%
Media Services	2,531,357	2,546,374	2,620,654	3,140,363	3,373,693	7.4%
Board of Education Services	512,327	1,011,235	1,127,634	1,189,500	1,076,000	-9.5%
Executive Administration	776,320	830,721	780,508	774,842	1,119,535	44.5%
Building Level Administration	7,779,181	8,088,246	8,844,693	10,060,329	10,870,461	8.1%
Business/Central Services	1,449,621	1,434,630	1,558,704	1,669,772	1,862,483	11.5%
Operation of Plant	16,953,749	18,424,692	20,269,619	22,042,025	24,210,339	9.8%
Pupil Transportation	7,892,604	8,806,915	8,984,893	10,528,130	12,876,026	22.3%
Food Services	5,494,734	5,644,909	5,808,333	6,398,990	6,801,351	6.3%
Central Office Support Services	3,156,776	3,406,014	3,557,490	3,711,188	3,817,080	2.9%
<b>Total Support Services Expenditures</b>	<b>57,223,680</b>	<b>61,608,230</b>	<b>66,040,337</b>	<b>73,659,805</b>	<b>86,723,861</b>	17.7%
<b>Total Instruction &amp; Support Expenditures</b>	<b>147,582,235</b>	<b>155,340,143</b>	<b>167,222,476</b>	<b>182,708,533</b>	<b>198,995,406</b>	8.9%
<b>Community Services Expenditures</b>	<b>1,561,226</b>	<b>1,516,237</b>	<b>1,781,764</b>	<b>2,427,475</b>	<b>2,711,658</b>	11.7%
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>5,975,352</b>	<b>2,996,366</b>	<b>3,472,412</b>	<b>13,222,868</b>	<b>10,575,000</b>	-20.0%
<b>Principal &amp; Interest Expenditures</b>	<b>15,646,733</b>	<b>51,950,528</b>	<b>23,671,500</b>	<b>21,361,737</b>	<b>34,848,471</b>	63.1%
<b>Total Expenditures</b>	<b>170,765,546</b>	<b>211,803,273</b>	<b>196,148,152</b>	<b>219,720,613</b>	<b>247,130,535</b>	12.5%
<b>Yearly Increase (Decrease)</b>	<b>3,395,365</b>	<b>14,907,720</b>	<b>10,022,713</b>	<b>5,841,826</b>	<b>(21,903,376)</b>	-474.9%
<b>Fund Balance - July 1</b>	<b>66,282,384</b>	<b>69,677,749</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,008</b>	6.2%
<b>Fund Balance - June 30</b>	<b>69,677,749</b>	<b>84,585,469</b>	<b>94,608,182</b>	<b>100,450,008</b>	<b>78,546,632</b>	-21.8%



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>							
Local	84,249,898	88,205,953	95,893,822	102,599,747	104,033,580	112,561,646	8.2%
County	2,465,733	2,595,908	2,827,544	2,873,623	2,795,000	2,845,000	1.8%
State	56,154,148	64,798,524	67,114,958	77,105,780	76,101,541	80,957,821	6.4%
Federal	5,417,103	5,989,819	6,177,658	6,181,739	7,738,260	5,396,017	-30.3%
Other	74,950	113,357	135,865	86,798	-	120,000	
<b>Total Revenues</b>	<b>148,361,832</b>	<b>161,703,559</b>	<b>172,149,847</b>	<b>188,847,687</b>	<b>190,668,381</b>	<b>201,880,484</b>	<b>5.9%</b>
<b>Instructional Expenditures:</b>							
Elementary	28,360,785	29,296,805	30,318,466	31,777,033	37,873,498	43,209,402	14.1%
Middle	12,302,178	13,214,154	13,477,337	14,487,002	11,612,671	12,750,514	9.8%
Senior High	17,351,677	17,972,273	18,650,598	20,499,878	21,254,397	21,970,859	3.4%
Summer School	233,844	180,544	219,772	568,360	918,859	802,997	-12.6%
Special Instruction	16,134,035	17,044,617	18,077,542	20,429,202	23,942,139	21,711,378	-9.3%
Supplemental Instruction	1,103,706	1,237,794	1,193,622	1,250,502	1,498,712	1,746,472	16.5%
Early Childhood Special Education	3,806,569	4,095,891	4,358,938	4,963,437	4,952,010	3,230,291	-34.8%
Career Education	325,509	134,217	201,697	141,732	441,720	-	-100.0%
Student Activities	4,389,237	5,015,913	4,932,090	5,527,649	4,812,321	4,787,413	-0.5%
Tuition & Contracted Education	1,980,625	2,166,347	2,301,849	1,537,345	1,742,400	2,062,218	18.4%
<b>Total Instructional Expenditures</b>	<b>85,988,165</b>	<b>90,358,555</b>	<b>93,731,912</b>	<b>101,182,140</b>	<b>109,048,727</b>	<b>112,271,544</b>	<b>3.0%</b>
<b>Support Services Expenditures:</b>							
Attendance	882,241	1,048,782	1,167,115	1,300,894	1,316,255	675,961	-48.6%
Guidance	4,444,430	4,521,766	4,839,527	5,259,065	5,923,794	7,964,426	34.4%
Health, Psych, Speech & Audio	1,695,121	2,051,924	2,034,241	2,239,729	2,500,719	8,276,656	231.0%
Improvement of Instruction	2,290,398	2,518,744	2,843,067	3,091,251	3,486,143	3,078,470	-11.7%
Professional Development	377,245	535,793	530,544	596,868	917,756	721,378	-21.4%
Media Services	2,503,457	2,531,357	2,546,374	2,620,655	3,140,363	3,373,694	7.4%
Board of Education Services	345,856	512,327	1,011,235	1,127,634	1,189,500	1,076,000	-9.5%
Executive Administration	790,811	776,320	830,721	780,508	774,842	1,119,536	44.5%
Building Level Administration	7,363,854	7,779,181	8,088,246	8,844,693	10,060,329	10,870,462	8.1%
Business/Central Services	1,245,734	1,449,621	1,434,630	1,558,704	1,669,772	1,862,483	11.5%
Operation of Plant	17,494,352	16,953,749	18,424,692	20,269,619	22,042,026	24,234,339	9.9%
Pupil Transportation	7,738,128	7,892,604	8,806,915	8,984,893	10,528,130	12,852,026	22.1%
Food Services	5,530,954	5,494,734	5,644,909	5,808,333	6,398,990	6,801,351	6.3%
Central Office Support Services	2,547,081	3,156,776	3,406,015	3,557,490	3,711,188	3,817,080	2.9%
<b>Total Support Services Expenditures</b>	<b>55,249,662</b>	<b>57,223,680</b>	<b>61,608,231</b>	<b>66,040,336</b>	<b>73,659,806</b>	<b>86,723,862</b>	<b>17.7%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>141,237,827</b>	<b>147,582,235</b>	<b>155,340,143</b>	<b>167,222,476</b>	<b>182,708,533</b>	<b>198,995,406</b>	<b>8.9%</b>
<b>Community Services Expenditures</b>	<b>1,455,130</b>	<b>1,561,226</b>	<b>1,516,237</b>	<b>1,781,763</b>	<b>2,427,476</b>	<b>2,711,658</b>	<b>11.7%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>5,276,638</b>	<b>5,975,352</b>	<b>2,996,366</b>	<b>8,292,412</b>	<b>13,222,868</b>	<b>10,575,000</b>	<b>-20.0%</b>
<b>Principal &amp; Interest Expenditures</b>	<b>2,167,452</b>	<b>2,124,989</b>	<b>2,810,624</b>	<b>3,695,652</b>	<b>3,802,070</b>	<b>3,666,341</b>	<b>-3.6%</b>
<b>Total Expenditures</b>	<b>150,137,047</b>	<b>157,243,802</b>	<b>162,663,370</b>	<b>180,992,303</b>	<b>202,160,947</b>	<b>215,948,405</b>	<b>6.8%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,775,215)</b>	<b>4,459,757</b>	<b>9,486,477</b>	<b>7,855,384</b>	<b>(11,492,566)</b>	<b>(14,067,921)</b>	<b>22.4%</b>
<b>Fund Balance - July 1</b>	<b>55,508,528</b>	<b>53,733,314</b>	<b>58,193,071</b>	<b>67,679,548</b>	<b>75,534,932</b>	<b>64,042,365</b>	<b>-15.2%</b>
<b>Fund Balance - June 30</b>	<b>53,733,314</b>	<b>58,193,071</b>	<b>67,679,548</b>	<b>75,534,932</b>	<b>64,042,365</b>	<b>49,974,444</b>	<b>-22.0%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL AND TEACHERS' FUNDS

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>							
Local	77,450,073	81,325,325	84,542,389	90,395,728	91,465,611	99,138,807	9.7%
County	2,250,391	2,371,376	2,514,701	2,561,058	2,487,000	2,537,000	-0.9%
State	55,994,381	60,976,945	66,558,009	72,604,509	75,397,056	80,457,821	10.8%
Federal	5,057,303	5,977,205	6,154,139	6,168,517	7,738,260	5,396,017	-12.5%
Other	74,950	113,357	107,978	73,730	-	120,000	
<b>Total Revenues</b>	<b>140,827,098</b>	<b>150,764,206</b>	<b>159,877,216</b>	<b>171,803,542</b>	<b>177,087,927</b>	<b>187,649,645</b>	<b>9.2%</b>
<b>Instructional Expenditures:</b>							
Elementary	28,350,345	29,291,399	30,298,238	31,658,360	37,759,884	42,699,202	34.9%
Middle	12,257,477	13,145,057	13,402,262	14,424,422	11,573,704	12,642,599	-12.4%
Senior High	16,909,999	17,891,880	18,541,042	20,347,921	21,044,595	21,764,074	7.0%
Summer School	233,844	180,544	219,772	568,360	918,859	802,997	41.3%
Special Instruction	16,132,376	17,029,177	18,038,961	20,408,519	23,912,539	21,666,378	6.2%
Supplemental Instruction	1,103,706	1,237,794	1,193,622	1,250,502	1,498,712	1,746,472	39.7%
Early Childhood Special Education	3,806,569	4,095,891	4,358,938	4,963,437	4,952,010	3,230,291	-34.9%
Career Education	86,042	65,651	30,568	132,479	163,720	-	-100.0%
Student Activities	4,389,237	5,015,913	4,932,090	5,527,649	4,812,321	4,787,413	-13.4%
Tuition & Contracted Education	1,980,625	2,166,347	2,301,849	1,537,345	1,742,400	2,062,218	34.1%
<b>Total Instructional Expenditures</b>	<b>85,250,220</b>	<b>90,119,652</b>	<b>93,317,343</b>	<b>100,818,994</b>	<b>108,378,744</b>	<b>111,401,644</b>	<b>10.5%</b>
<b>Support Services Expenditures:</b>							
Attendance	882,241	1,048,782	1,167,115	1,300,894	1,316,255	675,961	-48.0%
Guidance	4,444,430	4,521,766	4,839,527	5,259,065	5,923,794	7,964,426	51.4%
Health, Psych, Speech & Audio	1,695,121	2,051,924	2,032,775	2,239,729	2,496,219	8,272,156	269.3%
Improvement of Instruction	2,290,398	2,518,744	2,843,067	3,090,102	3,486,143	3,078,470	-0.4%
Professional Development	377,245	535,793	530,544	596,868	917,756	721,378	20.9%
Media Services	2,503,457	2,531,357	2,546,374	2,620,655	3,140,363	3,373,694	28.7%
Board of Education Services	345,856	512,327	1,011,235	1,127,634	1,189,500	1,076,000	-4.6%
Executive Administration	790,811	776,320	829,479	780,508	774,842	1,119,536	43.4%
Building Level Administration	7,194,842	7,779,181	8,085,351	8,534,814	10,058,629	10,520,462	23.3%
Business/Central Services	1,245,734	1,379,339	1,382,415	1,557,009	1,652,395	1,844,983	18.5%
Operation of Plant	14,058,645	14,288,193	13,746,221	14,439,556	17,588,128	17,706,339	22.6%
Pupil Transportation	6,637,297	6,985,853	7,386,395	8,010,742	9,285,634	10,268,987	28.2%
Food Services	5,475,504	5,494,734	5,603,212	5,691,688	6,300,590	6,640,351	16.7%
Central Office Support Services	2,489,627	3,030,959	3,248,625	3,382,399	3,520,723	3,692,080	9.2%
<b>Total Support Services Expenditures</b>	<b>50,431,207</b>	<b>53,455,273</b>	<b>55,252,335</b>	<b>58,631,663</b>	<b>67,650,970</b>	<b>76,954,823</b>	<b>31.3%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>135,681,427</b>	<b>143,574,925</b>	<b>148,569,678</b>	<b>159,450,657</b>	<b>176,029,714</b>	<b>188,356,467</b>	<b>18.1%</b>
<b>Community Services Expenditures</b>	<b>1,455,130</b>	<b>1,561,226</b>	<b>1,513,537</b>	<b>1,773,713</b>	<b>2,366,155</b>	<b>2,706,658</b>	<b>52.6%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>137,136,557</b>	<b>145,136,151</b>	<b>150,083,216</b>	<b>161,224,370</b>	<b>178,395,869</b>	<b>191,063,125</b>	<b>18.5%</b>
<b>Yearly Increase (Decrease)</b>	<b>3,690,541</b>	<b>5,628,055</b>	<b>9,794,000</b>	<b>10,579,172</b>	<b>(1,307,942)</b>	<b>(3,413,480)</b>	<b>-132.3%</b>
<b>Fund Balance - July 1</b>	<b>49,183,794</b>	<b>49,820,785</b>	<b>49,674,686</b>	<b>52,182,511</b>	<b>56,346,788</b>	<b>50,038,846</b>	<b>-4.1%</b>
<b>Transfers</b>	<b>(3,053,550)</b>	<b>(5,774,154)</b>	<b>(7,286,176)</b>	<b>(6,414,895)</b>	<b>(5,000,000)</b>	<b>-</b>	<b>-100.0%</b>
<b>Fund Balance - June 30</b>	<b>49,820,785</b>	<b>49,674,686</b>	<b>52,182,511</b>	<b>56,346,788</b>	<b>50,038,846</b>	<b>46,625,366</b>	<b>-6.8%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2018-2019 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	53,533,113	55,042,252	58,890,122	61,785,661	67,906,136	9.9%
County	1,330,676	1,404,596	1,422,351	1,385,000	1,430,000	3.2%
State	5,596,331	5,858,250	14,100,160	10,541,119	13,760,982	30.5%
Federal	2,450,172	2,773,573	3,064,891	3,494,672	1,280,753	-63.4%
Other	113,357	107,978	73,730	-	120,000	
<b>Total Revenues</b>	<b>63,023,649</b>	<b>65,186,649</b>	<b>77,551,254</b>	<b>77,206,452</b>	<b>84,497,871</b>	<b>9.4%</b>
<b>Instructional Expenditures:</b>						
Elementary	2,387,200	2,591,680	2,995,365	3,821,805	5,387,253	41.0%
Middle	1,314,801	1,019,719	1,059,153	1,346,801	1,667,466	23.8%
Senior High	3,069,838	2,378,889	2,545,954	2,837,452	2,235,203	-21.2%
Summer School	19,134	23,620	79,436	714,544	598,681	-16.2%
Special Instruction	5,108,607	5,539,655	6,770,649	7,578,274	8,200,239	8.2%
Supplemental Instruction	25,512	27,708	24,902	3,000	32,101	970.0%
Early Childhood Special Education	1,741,721	1,806,216	1,989,799	2,014,816	1,631,625	-19.0%
Career Education	65,651	30,568	132,479	163,720	-	-100.0%
Student Activities	3,739,750	3,627,406	4,167,774	3,486,020	3,449,880	-1.0%
Tuition & Contracted Education	-	-	-	-	-	
<b>Total Instructional Expenditures</b>	<b>17,472,215</b>	<b>17,045,459</b>	<b>19,765,511</b>	<b>21,966,432</b>	<b>23,202,448</b>	<b>5.6%</b>
<b>Support Services Expenditures:</b>						
Attendance	1,048,782	1,167,115	1,300,894	1,316,255	675,961	-48.6%
Guidance	259,256	290,654	299,592	370,880	1,771,906	377.8%
Health, Psych, Speech & Audio	2,051,924	2,032,775	2,239,729	2,496,219	3,473,994	39.2%
Improvement of Instruction	659,963	697,863	792,005	1,230,789	1,120,658	-8.9%
Professional Development	356,400	360,112	453,657	524,291	474,824	-9.4%
Media Services	1,070,814	1,098,953	1,113,659	1,478,538	1,265,885	-14.4%
Board of Education Services	512,327	1,011,235	1,127,634	1,189,500	1,076,000	-9.5%
Executive Administration	367,959	411,141	357,826	356,127	551,283	54.8%
Building Level Administration	2,777,024	2,744,574	2,815,637	3,842,374	3,614,048	-5.9%
Business/Central Services	1,379,339	1,382,415	1,557,009	1,652,395	1,844,983	11.7%
Operation of Plant	14,288,193	13,746,221	14,439,556	17,588,128	17,706,339	0.7%
Pupil Transportation	6,985,853	7,386,395	8,010,742	9,285,634	10,268,987	10.6%
Food Services	5,494,734	5,603,212	5,691,688	6,300,590	6,640,351	5.4%
Central Office Support Services	2,570,501	2,758,389	2,912,447	3,033,446	3,108,905	2.5%
<b>Total Support Services Expenditures</b>	<b>39,823,069</b>	<b>40,691,053</b>	<b>43,112,075</b>	<b>50,665,165</b>	<b>53,594,124</b>	<b>5.8%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>57,295,283</b>	<b>57,736,512</b>	<b>62,877,586</b>	<b>72,631,597</b>	<b>76,796,572</b>	<b>5.7%</b>
<b>Community Services Expenditures</b>	<b>1,345,247</b>	<b>1,415,233</b>	<b>1,670,338</b>	<b>2,257,132</b>	<b>2,591,219</b>	<b>14.8%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>58,640,530</b>	<b>59,151,746</b>	<b>64,547,924</b>	<b>74,888,729</b>	<b>79,387,791</b>	<b>6.0%</b>
<b>Yearly Increase (Decrease)</b>	<b>4,383,119</b>	<b>6,034,903</b>	<b>13,003,330</b>	<b>2,317,723</b>	<b>5,110,080</b>	<b>120.5%</b>
<b>Fund Balance - July 1</b>	<b>46,280,667</b>	<b>44,889,632</b>	<b>43,638,359</b>	<b>50,226,794</b>	<b>47,544,518</b>	<b>-5.3%</b>
<b>Transfer</b>	<b>(5,774,154)</b>	<b>(7,286,176)</b>	<b>(6,414,895)</b>	<b>(5,000,000)</b>	<b>(6,029,232)</b>	<b>20.6%</b>
<b>Fund Balance - June 30</b>	<b>44,889,632</b>	<b>43,638,359</b>	<b>50,226,794</b>	<b>47,544,518</b>	<b>46,625,366</b>	<b>-1.9%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	27,792,211	29,500,137	31,505,606	29,679,950	31,232,671	5.2%
County	1,040,699	1,110,105	1,138,707	1,102,000	1,107,000	0.5%
State	55,380,613	60,699,759	58,504,349	64,855,937	66,696,839	2.8%
Federal	3,527,033	3,380,566	3,103,626	4,243,588	4,115,264	-3.0%
Other	-	-	-	-	-	
<b>Total Revenues</b>	<b>87,740,558</b>	<b>94,690,567</b>	<b>94,252,288</b>	<b>99,881,475</b>	<b>103,151,774</b>	<b>3.3%</b>
<b>Instructional Expenditures:</b>						
Elementary	26,904,199	27,706,559	28,662,995	33,938,079	37,311,949	9.9%
Middle	11,830,256	12,382,543	13,365,269	10,226,903	10,975,133	7.3%
Senior High	14,822,042	16,162,154	17,801,967	18,207,143	19,528,871	7.3%
Summer School	161,410	196,153	488,924	204,315	204,316	0.0%
Special Instruction	11,920,570	12,499,306	13,637,870	16,334,265	13,466,139	-17.6%
Supplemental Instruction	1,212,281	1,165,915	1,225,600	1,495,712	1,714,371	14.6%
Early Childhood Special Education	2,354,169	2,552,722	2,973,638	2,937,194	1,598,666	-45.6%
Career Education	-	-	-	-	-	
Student Activities	1,276,163	1,304,684	1,359,875	1,326,301	1,337,533	0.8%
Tuition & Contracted Education	2,166,347	2,301,849	1,537,345	1,742,400	2,062,218	18.4%
<b>Total Instructional Expenditures</b>	<b>72,647,437</b>	<b>76,271,884</b>	<b>81,053,483</b>	<b>86,412,312</b>	<b>88,199,196</b>	<b>2.1%</b>
<b>Support Services Expenditures:</b>						
Attendance	-	-	-	-	-	
Guidance	4,262,511	4,548,872	4,959,473	5,552,914	6,192,520	11.5%
Health, Psych, Speech & Audio	-	-	-	-	4,798,162	
Improvement of Instruction	1,858,781	2,145,204	2,298,097	2,255,354	1,957,812	-13.2%
Professional Development	179,393	170,433	143,211	393,465	246,554	-37.3%
Media Services	1,460,543	1,447,421	1,506,996	1,661,825	2,107,809	26.8%
Board of Education Services	-	-	-	-	-	
Executive Administration	408,361	418,338	422,682	418,715	568,253	35.7%
Building Level Administration	5,002,158	5,340,777	5,719,177	6,216,255	6,906,414	11.1%
Business/Central Services	-	-	-	-	-	
Operation of Plant	-	-	-	-	-	
Pupil Transportation	-	-	-	-	-	
Food Services	-	-	-	-	-	
Central Office Support Services	460,457	490,236	469,952	487,277	583,175	19.7%
<b>Total Support Services Expenditures</b>	<b>13,632,205</b>	<b>14,561,282</b>	<b>15,519,588</b>	<b>16,985,805</b>	<b>23,360,699</b>	<b>37.5%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>86,279,642</b>	<b>90,833,166</b>	<b>96,573,071</b>	<b>103,398,117</b>	<b>111,559,895</b>	<b>7.9%</b>
<b>Community Services Expenditures</b>	<b>215,979</b>	<b>98,304</b>	<b>103,375</b>	<b>109,023</b>	<b>115,439</b>	<b>5.9%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Principal &amp; Interest Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>86,495,621</b>	<b>90,931,470</b>	<b>96,676,446</b>	<b>103,507,140</b>	<b>111,675,334</b>	<b>7.9%</b>
<b>Yearly Increase (Decrease)</b>	<b>1,244,937</b>	<b>3,759,097</b>	<b>(2,424,158)</b>	<b>(3,625,665)</b>	<b>(8,523,560)</b>	<b>135.1%</b>
<b>Fund Balance - July 1</b>	<b>3,540,117</b>	<b>4,785,054</b>	<b>8,544,151</b>	<b>6,119,993</b>	<b>2,494,328</b>	<b>-59.2%</b>
<b>Transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,029,232</b>	
<b>Fund Balance - June 30</b>	<b>4,785,054</b>	<b>8,544,151</b>	<b>6,119,993</b>	<b>2,494,328</b>	<b>-</b>	<b>-100.0%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	6,880,628	11,351,433	12,204,019	12,567,969	13,422,839	6.8%
County	224,532	312,843	312,565	308,000	308,000	0.0%
State	3,821,579	556,949	4,501,271	704,485	500,000	-29.0%
Federal	12,614	23,519	13,222	-	-	
Other	-	27,887	13,068	-	-	
<b>Total Revenues</b>	<b>10,939,353</b>	<b>12,272,631</b>	<b>17,044,145</b>	<b>13,580,454</b>	<b>14,230,839</b>	<b>4.8%</b>
<b>Instructional Expenditures:</b>						
Elementary	5,406	20,228	118,673	113,615	510,200	349.1%
Middle	69,098	75,075	62,580	38,967	107,915	176.9%
Senior High	80,393	109,556	151,957	209,802	206,785	-1.4%
Summer School	-	-	-	-	-	
Special Instruction	15,440	38,581	20,683	29,600	45,000	52.0%
Supplemental Instruction	-	-	-	-	-	
Early Childhood Special Education	-	-	-	-	-	
Career Education	68,566	171,129	9,253	278,000	-	-100.0%
Student Activities	-	-	-	-	-	
Tuition & Contracted Education	-	-	-	-	-	
<b>Total Instructional Expenditures</b>	<b>238,904</b>	<b>414,569</b>	<b>363,146</b>	<b>669,984</b>	<b>869,900</b>	<b>29.8%</b>
<b>Support Services Expenditures:</b>						
Attendance	-	-	-	-	-	
Guidance	-	-	-	-	-	
Health, Psych, Speech & Audio	-	1,466	-	4,500	4,500	0.0%
Improvement of Instruction	-	-	1,149	-	-	
Professional Development	-	-	-	-	-	
Media Services	-	-	-	-	-	
Board of Education Services	-	-	-	-	-	
Executive Administration	-	1,242	-	-	-	
Building Level Administration	-	2,895	309,879	1,700	350,000	20488.2%
Business/Central Services	70,282	52,215	1,695	17,377	17,500	0.7%
Operation of Plant	2,665,556	4,678,471	5,830,063	4,453,898	6,528,000	46.6%
Pupil Transportation	906,752	1,420,520	974,151	1,242,496	2,583,039	107.9%
Food Services	-	41,697	116,645	98,400	161,000	63.6%
Central Office Support Services	125,818	157,389	175,091	190,465	125,000	-34.4%
<b>Total Support Services Expenditures</b>	<b>3,768,407</b>	<b>6,355,896</b>	<b>7,408,673</b>	<b>6,008,836</b>	<b>9,769,039</b>	<b>62.6%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>4,007,310</b>	<b>6,770,465</b>	<b>7,771,819</b>	<b>6,678,820</b>	<b>10,638,939</b>	<b>59.3%</b>
<b>Community Services Expenditures</b>	<b>-</b>	<b>2,700</b>	<b>8,050</b>	<b>61,321</b>	<b>5,000</b>	<b>-91.8%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	<b>5,975,352</b>	<b>2,996,366</b>	<b>8,292,412</b>	<b>13,222,868</b>	<b>10,575,000</b>	<b>-20.0%</b>
<b>Principal &amp; Interest Expenditures</b>	<b>2,124,989</b>	<b>2,810,624</b>	<b>3,695,652</b>	<b>3,802,070</b>	<b>3,666,341</b>	<b>-3.6%</b>
<b>Total Expenditures</b>	<b>12,107,651</b>	<b>12,580,154</b>	<b>19,767,933</b>	<b>23,765,079</b>	<b>24,885,280</b>	<b>4.7%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,168,298)</b>	<b>(307,523)</b>	<b>(2,723,788)</b>	<b>(10,184,625)</b>	<b>(10,654,441)</b>	<b>4.6%</b>
<b>Fund Balance - July 1</b>	<b>3,912,530</b>	<b>8,518,385</b>	<b>15,497,038</b>	<b>19,188,145</b>	<b>14,003,520</b>	<b>-27.0%</b>
<b>Transfers</b>	<b>5,774,154</b>	<b>7,286,176</b>	<b>6,414,895</b>	<b>5,000,000</b>	<b>-</b>	<b>-100.0%</b>
<b>Fund Balance - June 30</b>	<b>8,518,385</b>	<b>15,497,038</b>	<b>19,188,145</b>	<b>14,003,520</b>	<b>3,349,078</b>	<b>-76.1%</b>



**WENTZVILLE R-IV SCHOOL DISTRICT**  
**2018-2019 ANNUAL BUDGET**

**REVENUES BY SOURCE  
EXPENDITURES BY FUNCTION  
DEBT SERVICE FUND**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
<b>Revenues:</b>						
Local	11,862,082	20,760,112	16,632,089	19,363,058	19,020,676	-1.8%
County	313,089	406,853	407,688	401,000	401,000	0.0%
State	-	3,775,000	-	3,775,000	3,775,000	0.0%
Federal	282,180	282,789	283,400	280,000	150,000	-46.4%
Other	-	29,336,393	-	11,075,000	-	-100.0%
<b>Total Revenues</b>	<b>12,457,352</b>	<b>54,561,147</b>	<b>17,323,177</b>	<b>34,894,058</b>	<b>23,346,676</b>	<b>-33.1%</b>
<b>Expenditures:</b>						
Principal	7,960,000	31,689,624	10,065,000	11,250,000	24,950,573	121.8%
Interest	5,552,894	17,105,933	5,079,330	6,172,507	6,226,557	0.9%
Other	8,850	344,347	11,519	137,160	5,000	-96.4%
<b>Total Expenditures</b>	<b>13,521,744</b>	<b>49,139,904</b>	<b>15,155,849</b>	<b>17,559,667</b>	<b>31,182,130</b>	<b>77.6%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,064,392)</b>	<b>5,421,243</b>	<b>2,167,328</b>	<b>17,334,391</b>	<b>(7,835,454)</b>	<b>-145.2%</b>
<b>Fund Balance - July 1</b>	<b>12,549,071</b>	<b>11,484,679</b>	<b>16,905,921</b>	<b>19,073,250</b>	<b>36,407,641</b>	<b>90.9%</b>
<b>Fund Balance - June 30</b>	<b>11,484,679</b>	<b>16,905,921</b>	<b>19,073,250</b>	<b>36,407,641</b>	<b>28,572,187</b>	<b>-21.5%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY OBJECT ALL FUNDS

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	71,580,788	80,638,321	86,357,746	89,369,995	96,306,360	7.8%
5112	Delinquent Taxes	3,653,903	3,330,652	3,871,861	4,703,683	3,618,805	-23.1%
5113	Prop C Sales Taxes	12,393,748	13,207,132	14,210,743	14,918,810	15,612,300	4.6%
5114	Financial Institution Taxes	97,206	112,415	199,696	75,000	100,000	33.3%
5115	M & M (Surcharge Taxes)	1,047,063	837,136	859,833	852,136	900,000	5.6%
5116	In Lieu of Tax	1,612,935	2,167,040	1,919,144	1,900,000	1,698,401	-10.6%
5140	Earnings on Investments	151,756	5,872,064	614,804	1,685,877	765,000	-54.6%
5150	Food Service - Program	2,122,808	2,318,500	2,416,973	2,763,548	5,213,500	88.7%
5165	Food Service - Non-Program	1,297,203	1,471,715	1,383,937	1,468,000	1,578,000	7.5%
5170	Student Activities	3,260,474	3,440,615	3,677,222	3,105,000	1,950,000	-37.2%
5180	Community Services	1,850,282	2,188,349	2,403,386	2,227,000	2,509,956	12.7%
5190	Other Local	999,870	1,069,996	1,316,494	327,589	1,330,000	306.0%
	<b>Total Local</b>	<b>100,068,035</b>	<b>116,653,934</b>	<b>119,231,837</b>	<b>123,396,638</b>	<b>131,582,322</b>	<b>6.6%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	318,067	292,049	307,069	295,000	300,000	1.7%
5221	State Assessed Utility Taxes	2,590,930	2,942,348	2,974,243	2,901,000	2,946,000	1.6%
	<b>Total County</b>	<b>2,908,997</b>	<b>3,234,396</b>	<b>3,281,312</b>	<b>3,196,000</b>	<b>3,246,000</b>	<b>1.6%</b>
	<b>State:</b>						
5311	Basic Formula	50,980,744	56,214,495	61,629,040	65,417,818	69,683,857	6.5%
5312	Transportation Aid	2,008,332	1,832,919	1,543,680	1,650,000	1,700,000	3.0%
5314	Early Childhood Special Education	3,375,563	4,713,021	4,640,693	3,926,500	3,900,000	-0.7%
5319	Classroom Trust	5,211,962	5,418,000	5,875,242	6,224,738	6,400,964	2.8%
5324	Parents as Teachers	334,354	379,336	387,591	350,000	350,000	0.0%
5332	Career Education	43,289	45,118	47,362	134,485	-	-100.0%
5333	Food Service	41,277	42,990	44,097	43,000	43,000	0.0%
5359	Career Educ Enhancement Grant	65,534	68,703	107,635	75,000	-	-100.0%
5369	Residential Placement/Excess Cost	85,218	55,488	165,092	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,649,860	2,119,889	2,665,277	2,000,000	2,600,000	30.0%
5397	Other State	2,391	-	70	-	-	-
	<b>Total State</b>	<b>64,798,524</b>	<b>70,889,958</b>	<b>77,105,779</b>	<b>79,876,541</b>	<b>84,732,821</b>	<b>6.1%</b>
	<b>Federal:</b>						
5412	Medicaid	197,407	159,344	183,761	100,000	100,000	0.0%
5437, 5441	Individuals with Disabilities (IDEA)	2,204,390	2,393,605	2,283,581	3,150,917	2,895,917	-8.1%
5442	Early Childhood Special Education	760,681	337,486	606,471	1,023,500	1,200,000	17.2%
5445	School Lunch Program	1,474,222	1,753,352	1,571,088	1,760,000	-	-100.0%
5446	School Breakfast Program	276,359	314,616	300,325	315,000	-	-100.0%
5448	After School Snack Program	8,037	11,301	8,686	12,000	-	-100.0%
5451, 5452	Title I	858,960	1,028,006	1,044,399	1,045,240	858,232	-17.9%
5427, 5455-5499	Other Federal	491,942	462,736	466,827	611,603	491,868	-19.6%
	<b>Total Federal</b>	<b>6,271,999</b>	<b>6,460,446</b>	<b>6,465,139</b>	<b>8,018,260</b>	<b>5,546,017</b>	<b>-30.8%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	29,336,393	-	11,075,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	2,473	37,387	22,816	-	-	-
58xx	Tuition from Other Districts/Contracte	110,884	98,478	63,982	-	120,000	-
	<b>Total Other</b>	<b>113,357</b>	<b>29,472,258</b>	<b>86,798</b>	<b>11,075,000</b>	<b>120,000</b>	<b>-98.9%</b>
	<b>Total Revenues</b>	<b>174,160,912</b>	<b>226,710,993</b>	<b>206,170,865</b>	<b>225,562,439</b>	<b>225,227,160</b>	<b>-0.1%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY OBJECT

#### GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	60,535,873	66,403,569	70,941,040	72,657,802	78,314,063	7.8%
5112	Delinquent Taxes	3,090,106	2,742,706	3,099,496	3,824,094	2,942,727	-23.0%
5113	Prop C Sales Taxes	12,393,748	13,207,132	14,210,742	14,918,810	15,612,300	4.6%
5114	Financial Institution Taxes	97,206	112,415	199,696	75,000	100,000	33.3%
5115	M & M (Surcharge Taxes)	1,047,063	837,136	859,833	852,136	900,000	5.6%
5116	In Lieu of Tax	1,364,056	1,784,507	1,576,552	1,564,601	1,381,100	-11.7%
5140	Earnings on Investments	147,266	329,651	514,377	250,000	730,000	192.0%
5150	Food Service - Program	2,122,808	2,318,500	2,416,973	2,763,548	5,213,500	88.7%
5165	Food Service - Non-Program	1,297,203	1,471,715	1,383,937	1,468,000	1,578,000	7.5%
5170	Student Activities	3,260,474	3,440,615	3,677,222	3,075,000	1,950,000	-36.6%
5180	Community Services	1,850,282	2,188,349	2,403,386	2,227,000	2,509,956	12.7%
5190	Other Local	999,870	1,057,528	1,316,494	357,589	1,330,000	271.9%
	<b>Total Local</b>	<b>88,205,953</b>	<b>95,893,822</b>	<b>102,599,748</b>	<b>104,033,580</b>	<b>112,561,646</b>	<b>8.2%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	318,067	292,049	307,069	295,000	300,000	1.7%
5221	State Assessed Utility Taxes	2,277,841	2,535,495	2,566,554	2,500,000	2,545,000	1.8%
	<b>Total County</b>	<b>2,595,908</b>	<b>2,827,544</b>	<b>2,873,623</b>	<b>2,795,000</b>	<b>2,845,000</b>	<b>1.8%</b>
	<b>State:</b>						
5311	Basic Formula	50,980,744	56,214,495	61,629,040	65,417,818	69,683,857	6.5%
5312	Transportation Aid	2,008,332	1,832,919	1,543,680	1,650,000	1,700,000	3.0%
5314	Early Childhood Special Education	3,375,563	4,713,021	4,640,693	3,926,500	3,900,000	-0.7%
5319	Classroom Trust	5,211,962	1,643,000	5,875,242	2,449,738	2,625,964	7.2%
5324	Parents as Teachers	334,354	379,336	387,591	350,000	350,000	0.0%
5332	Career Education	43,289	45,118	47,362	134,485	-	-100.0%
5333	Food Service	41,277	42,990	44,097	43,000	43,000	0.0%
5359	Career Educ Enhancement Grant	65,534	68,703	107,635	75,000	-	-100.0%
5369	Residential Placement/Excess Cost	85,218	55,488	165,092	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,649,860	2,119,889	2,665,277	2,000,000	2,600,000	30.0%
5397	Other State	2,391	-	70	-	-	-
	<b>Total State</b>	<b>64,798,524</b>	<b>67,114,958</b>	<b>77,105,779</b>	<b>76,101,541</b>	<b>80,957,821</b>	<b>6.4%</b>
	<b>Federal:</b>						
5412	Medicaid	197,407	159,344	183,761	100,000	100,000	0.0%
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-
5437, 5441	Individuals with Disabilities (IDEA)	2,204,390	2,393,605	2,283,582	3,150,917	2,895,917	-8.1%
5442	Early Childhood Special Education	760,681	337,486	606,472	1,023,500	1,200,000	17.2%
5445	School Lunch Program	1,474,222	1,753,352	1,571,088	1,760,000	-	-100.0%
5446	School Breakfast Program	276,359	314,616	300,325	315,000	-	-100.0%
5448	After School Snack Program	8,037	11,301	8,686	12,000	-	-100.0%
5451, 5452	Title I	858,960	1,028,006	1,044,400	1,045,240	858,232	-17.9%
5455-5499	Other Federal	209,761	179,947	183,427	331,603	341,868	3.1%
	<b>Total Federal</b>	<b>5,989,819</b>	<b>6,177,657</b>	<b>6,181,740</b>	<b>7,738,260</b>	<b>5,396,017</b>	<b>-30.3%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	2,473	37,387	22,816	-	-	-
58xx	Tuition from Other Districts	110,884	98,478	63,982	-	120,000	-
	<b>Total Other</b>	<b>113,357</b>	<b>135,865</b>	<b>86,798</b>	<b>-</b>	<b>120,000</b>	
	<b>Total Revenues</b>	<b>161,703,559</b>	<b>172,149,846</b>	<b>188,847,687</b>	<b>190,668,381</b>	<b>201,880,484</b>	<b>5.9%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY OBJECT GENERAL AND TEACHERS' FUNDS

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	54,222,447	55,911,629	59,729,794	61,043,331	65,792,554	7.8%
5112	Delinquent Taxes	2,767,831	2,309,351	2,596,596	3,212,807	2,472,219	-23.1%
5113	Prop C Sales Taxes	12,393,748	13,207,132	14,210,742	14,918,810	15,612,300	4.6%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	1,047,063	837,136	859,833	852,136	900,000	5.6%
5116	In Lieu of Tax	1,221,767	1,502,522	1,327,419	1,317,390	1,160,278	-11.9%
5140	Earnings on Investments	141,832	297,915	473,333	230,000	620,000	169.6%
5150	Food Service - Program	2,122,808	2,318,500	2,416,973	2,763,548	5,213,500	88.7%
5165	Food Service - Non-Program	1,297,203	1,471,715	1,383,937	1,468,000	1,578,000	7.5%
5170	Student Activities	3,260,474	3,440,615	3,677,222	3,075,000	1,950,000	-36.6%
5180	Community Services	1,850,282	2,188,349	2,403,386	2,227,000	2,509,956	12.7%
5190	Other Local	999,870	1,057,525	1,316,494	357,589	1,330,000	271.9%
	<b>Total Local</b>	<b>81,325,325</b>	<b>84,542,389</b>	<b>90,395,729</b>	<b>91,465,611</b>	<b>99,138,807</b>	<b>8.4%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	318,067	292,049	307,069	295,000	300,000	1.7%
5221	State Assessed Utility Taxes	2,053,309	2,222,652	2,253,989	2,192,000	2,237,000	2.1%
	<b>Total County</b>	<b>2,371,376</b>	<b>2,514,701</b>	<b>2,561,058</b>	<b>2,487,000</b>	<b>2,537,000</b>	<b>2.0%</b>
	<b>State:</b>						
5311	Basic Formula	50,980,744	56,214,495	61,629,040	65,417,818	69,683,857	6.5%
5312	Transportation Aid	2,008,332	1,832,919	1,543,680	1,650,000	1,700,000	3.0%
5314	Early Childhood Special Education	3,375,563	4,213,021	4,049,748	3,426,500	3,400,000	-0.8%
5319	Classroom Trust	1,436,962	1,643,000	2,100,242	2,449,738	2,625,964	7.2%
5324	Parents as Teachers	334,354	379,336	387,591	350,000	350,000	0.0%
5332	Career Education	37,325	40,470	10,214	-	-	
5333	Food Service	41,277	42,990	44,097	43,000	43,000	0.0%
5359	Career Educ Enhancement Grant	24,919	16,401	9,457	5,000	-	-100.0%
5369	Residential Placement/Excess Cost	85,218	55,488	165,092	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,649,860	2,119,889	2,665,277	2,000,000	2,600,000	30.0%
5397	Other State	2,391	-	70	-	-	
	<b>Total State</b>	<b>60,976,945</b>	<b>66,558,009</b>	<b>72,604,508</b>	<b>75,397,056</b>	<b>80,457,821</b>	<b>6.7%</b>
	<b>Federal:</b>						
5412	Medicaid	197,407	159,344	183,761	100,000	100,000	0.0%
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	2,191,776	2,370,086	2,270,360	3,150,917	2,895,917	-8.1%
5442	Early Childhood Special Education	760,681	337,486	606,472	1,023,500	1,200,000	17.2%
5445	School Lunch Program	1,474,222	1,753,352	1,571,088	1,760,000	-	-100.0%
5446	School Breakfast Program	276,359	314,616	300,325	315,000	-	-100.0%
5448	After School Snack Program	8,037	11,301	8,686	12,000	-	-100.0%
5451, 5452	Title I	858,960	1,028,006	1,044,400	1,045,240	858,232	-17.9%
5455-5499	Other Federal	209,761	179,947	183,427	331,603	341,868	3.1%
	<b>Total Federal</b>	<b>5,977,205</b>	<b>6,154,138</b>	<b>6,168,518</b>	<b>7,738,260</b>	<b>5,396,017</b>	<b>-30.3%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	2,473	9,500	9,748	-	-	
58xx	Tuition from Other Districts	110,884	98,478	63,982	-	120,000	
	<b>Total Other</b>	<b>113,357</b>	<b>107,978</b>	<b>73,730</b>	<b>-</b>	<b>120,000</b>	
	<b>Total Revenues</b>	<b>150,764,206</b>	<b>159,877,216</b>	<b>171,803,542</b>	<b>177,087,927</b>	<b>187,649,645</b>	<b>6.0%</b>





# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY OBJECT GENERAL FUND

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	35,139,009	35,333,129	37,691,725	41,284,720	44,520,492	7.8%
5112	Delinquent Taxes	1,793,701	1,459,385	1,691,352	2,172,880	1,672,901	-23.0%
5113	Prop C Sales Taxes	6,196,874	6,603,566	7,105,371	7,459,405	7,806,150	4.6%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	791,772	949,513	837,659	832,519	785,137	-5.7%
5140	Earnings on Investments	115,754	222,151	367,017	170,000	550,000	223.5%
5150	Food Service - Program	2,122,808	2,318,500	2,416,973	2,763,548	5,213,500	88.7%
5165	Food Service - Non-Program	1,297,203	1,471,715	1,383,937	1,468,000	1,578,000	7.5%
5170	Student Activities	3,260,474	3,440,615	3,677,222	3,075,000	1,950,000	-36.6%
5180	Community Services	1,850,282	2,188,349	2,403,386	2,227,000	2,509,956	12.7%
5190	Other Local	965,238	1,055,328	1,315,479	332,589	1,320,000	296.9%
	<b>Total Local</b>	<b>53,533,113</b>	<b>55,042,252</b>	<b>58,890,122</b>	<b>61,785,661</b>	<b>67,906,136</b>	<b>9.9%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	1,330,676	1,404,596	1,422,351	1,385,000	1,430,000	3.2%
	<b>Total County</b>	<b>1,330,676</b>	<b>1,404,596</b>	<b>1,422,351</b>	<b>1,385,000</b>	<b>1,430,000</b>	<b>3.2%</b>
	<b>State:</b>						
5311	Basic Formula	-	-	8,000,000	5,000,000	8,000,000	60.0%
5312	Transportation Aid	2,008,332	1,832,919	1,543,680	1,650,000	1,700,000	3.0%
5314	Early Childhood Special Education	1,495,682	1,985,954	2,024,874	1,713,250	1,700,000	-0.8%
5319	Classroom Trust	718,481	821,500	1,050,121	1,224,869	1,312,982	7.2%
5324	Parents as Teachers	334,354	379,336	387,591	350,000	350,000	0.0%
5332	Career Education	2,681	2,900	164	-	-	
5333	Food Service	41,277	42,990	44,097	43,000	43,000	0.0%
5359	Career Educ Enhancement Grant	24,919	16,401	9,457	5,000	-	-100.0%
5369	Residential Placement/Excess Cost	85,218	55,488	165,092	55,000	55,000	0.0%
5381	High Need Fund--Special Education	883,287	720,762	875,013	500,000	600,000	20.0%
5397	Other State	2,100	-	70	-	-	
	<b>Total State</b>	<b>5,596,331</b>	<b>5,858,250</b>	<b>14,100,160</b>	<b>10,541,119</b>	<b>13,760,982</b>	<b>30.5%</b>
	<b>Federal:</b>						
5412	Medicaid	197,407	159,344	183,761	100,000	100,000	0.0%
5437, 5441	Individuals with Disabilities (IDEA)	51,007	78,931	79,854	105,000	-	-100.0%
5442	Early Childhood Special Education	251,025	157,766	303,236	511,750	550,000	7.5%
5445	School Lunch Program	1,474,222	1,753,352	1,571,088	1,760,000	-	-100.0%
5446	School Breakfast Program	276,359	314,616	300,325	315,000	-	-100.0%
5448	After School Snack Program	8,037	11,301	8,686	12,000	-	-100.0%
5451, 5452	Title I	149,810	262,654	522,200	522,620	429,116	-17.9%
5455-5499	Other Federal	42,304	35,609	95,742	168,302	201,637	19.8%
	<b>Total Federal</b>	<b>2,450,172</b>	<b>2,773,573</b>	<b>3,064,892</b>	<b>3,494,672</b>	<b>1,280,753</b>	<b>-63.4%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	2,473	9,500	9,748	-	-	
58xx	Tuition from Other Districts/Contract	110,884	98,478	63,982	-	120,000	
	<b>Total Other</b>	<b>113,357</b>	<b>107,978</b>	<b>73,730</b>	<b>-</b>	<b>120,000</b>	
	<b>Total Revenues</b>	<b>63,023,649</b>	<b>65,186,649</b>	<b>77,551,254</b>	<b>77,206,452</b>	<b>84,497,871</b>	<b>9.4%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY OBJECT TEACHERS' FUND

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	19,083,438	20,578,500	22,038,069	19,758,611	21,272,062	7.7%
5112	Delinquent Taxes	974,130	849,966	905,244	1,039,927	799,318	-23.1%
5113	Prop C Sales Taxes	6,196,874	6,603,566	7,105,371	7,459,405	7,806,150	4.6%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	1,047,063	837,136	859,833	852,136	900,000	5.6%
5116	In Lieu of Tax	429,995	553,009	489,760	484,871	375,141	-22.6%
5140	Earnings on Investments	26,078	75,764	106,316	60,000	70,000	16.7%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	34,633	2,196	1,015	25,000	10,000	-60.0%
	<b>Total Local</b>	<b>27,792,211</b>	<b>29,500,137</b>	<b>31,505,607</b>	<b>29,679,950</b>	<b>31,232,671</b>	<b>5.2%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	318,067	292,049	307,069	295,000	300,000	1.7%
5221	State Assessed Utility Taxes	722,633	818,056	831,638	807,000	807,000	0.0%
	<b>Total County</b>	<b>1,040,699</b>	<b>1,110,105</b>	<b>1,138,707</b>	<b>1,102,000</b>	<b>1,107,000</b>	<b>0.5%</b>
	<b>State:</b>						
5311	Basic Formula	50,980,744	56,214,495	53,629,040	60,417,818	61,683,857	2.1%
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	1,879,880	2,227,068	2,024,874	1,713,250	1,700,000	-0.8%
5319	Classroom Trust	718,481	821,500	1,050,121	1,224,869	1,312,982	7.2%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	34,644	37,570	10,050	-	-	
5333	Food Service	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	1,766,574	1,399,127	1,790,264	1,500,000	2,000,000	33.3%
5397	Other State	291	-	-	-	-	
	<b>Total State</b>	<b>55,380,613</b>	<b>60,699,759</b>	<b>58,504,349</b>	<b>64,855,937</b>	<b>66,696,839</b>	<b>2.8%</b>
	<b>Federal:</b>						
5412	Medicaid	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	2,140,770	2,291,156	2,190,506	3,045,917	2,895,917	-4.9%
5442	Early Childhood Special Education	509,657	179,720	303,236	511,750	650,000	27.0%
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	709,150	765,352	522,200	522,620	429,116	-17.9%
5427, 5455-5499	Other Federal	167,457	144,338	87,685	163,301	140,231	-14.1%
	<b>Total Federal</b>	<b>3,527,033</b>	<b>3,380,566</b>	<b>3,103,626</b>	<b>4,243,588</b>	<b>4,115,264</b>	<b>-3.0%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Revenues</b>	<b>87,740,558</b>	<b>94,690,567</b>	<b>94,252,288</b>	<b>99,881,475</b>	<b>103,151,774</b>	<b>3.3%</b>



# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

### REVENUES BY OBJECT CAPITAL PROJECTS FUND

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	6,313,426	10,491,940	11,211,246	11,614,471	12,521,509	7.8%
5112	Delinquent Taxes	322,274	433,355	502,900	611,287	470,508	-23.0%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	97,206	112,415	199,696	75,000	100,000	33.3%
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	142,289	281,985	249,133	247,211	220,822	-10.7%
5140	Earnings on Investments	5,434	31,735	41,044	20,000	110,000	450.0%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	-	3	-	-	-	
	<b>Total Local</b>	<b>6,880,628</b>	<b>11,351,433</b>	<b>12,204,019</b>	<b>12,567,969</b>	<b>13,422,839</b>	<b>6.8%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	224,532	312,843	312,565	308,000	308,000	0.0%
	<b>Total County</b>	<b>224,532</b>	<b>312,843</b>	<b>312,565</b>	<b>308,000</b>	<b>308,000</b>	<b>0.0%</b>
	<b>State:</b>						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	500,000	590,945	500,000	500,000	0.0%
5319	Classroom Trust	3,775,000	-	3,775,000	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	5,964	4,648	37,148	134,485	-	-100.0%
5333	Food Service	-	-	-	-	-	
5359	Career Educ Enhancement Grant	40,615	52,301	98,178	70,000	-	-100.0%
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	<b>Total State</b>	<b>3,821,579</b>	<b>556,949</b>	<b>4,501,271</b>	<b>704,485</b>	<b>500,000</b>	<b>-29.0%</b>
	<b>Federal:</b>						
5412	Medicaid	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	12,614	23,519	13,222	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5455-5499	Other Federal	-	-	-	-	-	
	<b>Total Federal</b>	<b>12,614</b>	<b>23,519</b>	<b>13,222</b>	<b>-</b>	<b>-</b>	
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	27,887	13,068	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>27,887</b>	<b>13,068</b>	<b>-</b>	<b>-</b>	
	<b>Total Revenues</b>	<b>10,939,353</b>	<b>12,272,631</b>	<b>17,044,145</b>	<b>13,580,454</b>	<b>14,230,839</b>	<b>4.8%</b>



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUES BY OBJECT DEBT SERVICE FUND

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Local:</b>						
5111	Current Taxes	11,044,916	14,234,752	15,416,706	16,712,193	17,992,297	7.7%
5112	Delinquent Taxes	563,797	587,946	772,365	879,589	676,078	-23.1%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	248,880	382,533	342,593	335,399	317,301	-5.4%
5140	Earnings on Investments	4,490	5,542,413	100,426	1,435,877	35,000	-97.6%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	-	12,468	-	-	-	
	<b>Total Local</b>	<b>11,862,082</b>	<b>20,760,112</b>	<b>16,632,090</b>	<b>19,363,058</b>	<b>19,020,676</b>	<b>-1.8%</b>
	<b>County:</b>						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	313,089	406,853	407,688	401,000	401,000	0.0%
	<b>Total County</b>	<b>313,089</b>	<b>406,853</b>	<b>407,688</b>	<b>401,000</b>	<b>401,000</b>	<b>0.0%</b>
	<b>State:</b>						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	-	3,775,000	-	3,775,000	3,775,000	0.0%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	<b>Total State</b>	<b>-</b>	<b>3,775,000</b>	<b>-</b>	<b>3,775,000</b>	<b>3,775,000</b>	<b>0.0%</b>
	<b>Federal:</b>						
5412	Medicaid	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5455-5499	Other Federal	282,180	282,789	283,400	280,000	150,000	-46.4%
	<b>Total Federal</b>	<b>282,180</b>	<b>282,789</b>	<b>283,400</b>	<b>280,000</b>	<b>150,000</b>	<b>-46.4%</b>
	<b>Other:</b>						
5611, 5692	Sale/Refunding of Bonds	-	29,336,393	-	11,075,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>29,336,393</b>	<b>-</b>	<b>11,075,000</b>	<b>-</b>	<b>-100.0%</b>
	<b>Total Revenues</b>	<b>12,457,352</b>	<b>54,561,146</b>	<b>17,323,178</b>	<b>34,894,058</b>	<b>23,346,676</b>	<b>-33.1%</b>



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2018-2019 ANNUAL BUDGET

## EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS SALARIES AND BENEFITS

Object Code	Title	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Certified Salaries:</b>						
6111, 6112	Regular Salaries	61,170,537	65,261,590	70,119,189	74,508,545	80,257,425	7.7%
6121	Substitute Salaries	1,431,205	1,288,812	1,384,340	1,671,916	1,725,105	3.2%
6131	Extra Duty Pay	2,089,251	2,038,816	2,140,213	2,399,573	2,413,517	0.6%
6141	Sick Leave Salaries	130,231	176,165	155,653	130,000	130,000	0.0%
	<b>Total Certified Salaries</b>	<b>64,821,224</b>	<b>68,765,383</b>	<b>73,799,395</b>	<b>78,710,034</b>	<b>84,526,047</b>	<b>7.4%</b>
	<b>Non-Certified Salaries:</b>						
6151-6159	Regular Salaries	22,667,423	24,183,614	26,229,390	28,951,934	31,784,131	9.8%
6161	Substitute Salaries	1,010,786	1,042,029	1,026,635	1,103,309	1,291,211	17.0%
6162	Extra Duty Pay	85,157	87,196	94,601	178,659	-	-100.0%
6171	Sick Leave Salaries	161,747	133,762	336,080	85,000	202,329	138.0%
6181	Referral Bonus	300	657	1,092	-	-	
	<b>Total Non-Certified Salaries</b>	<b>23,925,412</b>	<b>25,447,258</b>	<b>27,687,798</b>	<b>30,318,902</b>	<b>33,277,671</b>	<b>9.8%</b>
	<b>Benefits:</b>						
6211	Certified Retirement	10,460,810	11,045,277	11,837,807	12,741,499	13,602,921	6.8%
6221	Non-Certified Retirement	1,774,714	1,851,877	2,045,372	2,277,213	2,608,527	14.5%
6231	OASDI	1,563,938	1,641,988	1,787,440	1,990,190	2,226,194	11.9%
6232	Medicare	1,245,409	1,321,861	1,424,071	1,586,911	1,708,100	7.6%
6241-6271	Employee Insurance	15,245,063	14,954,728	16,295,329	18,380,570	20,043,575	9.0%
	<b>Total Benefits</b>	<b>30,289,934</b>	<b>30,815,731</b>	<b>33,390,019</b>	<b>36,976,383</b>	<b>40,189,317</b>	<b>8.7%</b>
	<b>Total Salaries and Benefits</b>	<b>119,036,570</b>	<b>125,028,372</b>	<b>134,877,212</b>	<b>146,005,319</b>	<b>157,993,037</b>	<b>8.2%</b>

### Items to Note for FY19 Budget

- District enrollment is projected to increase by approximately 470 students District-wide.
- Class sizes are expected to remain near current averages with the addition of appropriate staff. Class sizes are below the maximum standard established by the Missouri Department of Education.
- The number of certified staff members is budgeted to increase by 49.94 full time equivalents.
- The number of support staff members is budgeted to increase by 38.25 full time equivalents.
- Salary increases for current staff members.
- An increase in benefits by 8.7% due to additional staff and an increase in medical insurance benefits.
- The District does not recognize an obligation for retiree health insurance as all premiums are fully paid by retirees.





## WENTZVILLE R-IV SCHOOL DISTRICT

### 2018-2019 ANNUAL BUDGET

## EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS OTHER EXPENDITURES

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
	<b>Purchased Services:</b>							
6311	Tuition	1,980,775	2,166,767	2,301,849	1,537,345	2,441,680	2,645,752	8.4%
6312-6314	Professional Services	1,897,979	2,208,143	2,087,097	1,708,250	2,078,311	2,193,437	5.5%
6315	Audit Services	10,465	10,465	10,465	11,000	11,000	11,000	0.0%
6316, 18, 19	Technical Services	392,005	611,302	598,389	1,497,403	1,967,650	1,668,450	-15.2%
6317	Legal Services	55,092	145,677	179,133	179,847	190,000	190,000	0.0%
6330-6339	Property Services	2,291,135	2,054,009	1,754,811	1,921,241	2,668,042	2,575,270	-3.5%
6341	Contracted Transportation	41,213	57,809	108,392	81,756	212,500	187,000	-12.0%
6343-6349	Travel	381,215	366,911	429,638	594,594	927,940	781,522	-15.8%
6351	Property Insurance	485,881	548,450	567,935	566,858	650,000	655,000	0.8%
6352	Liability Insurance	537,960	604,248	627,057	599,416	675,000	675,000	0.0%
6353	Fidelity Premium	1,016	1,026	1,026	1,025	1,500	1,500	0.0%
6359	Judgments Against LEA	-	4,715	-	94,928	-	-	-
6360-6390	Other Purchased Services	549,558	752,801	883,606	1,005,941	1,262,340	1,245,405	-1.3%
	<b>Total Purchased Services</b>	<b>8,624,294</b>	<b>9,532,321</b>	<b>9,549,397</b>	<b>9,799,604</b>	<b>13,085,963</b>	<b>12,829,336</b>	<b>-2.0%</b>
	<b>Materials and Supplies:</b>							
641x	General Supplies	7,844,979	8,304,232	8,085,178	8,899,970	9,519,657	9,448,385	-0.7%
643x	Regular Textbooks	1,569,330	1,619,277	1,005,655	1,037,608	1,713,150	3,003,000	75.3%
644x	Library Books	394,523	362,440	336,226	301,863	552,539	314,258	-43.1%
645x	Periodicals	28,218	28,238	31,732	33,464	38,099	38,611	1.3%
6471	Food Service - Food Only	2,234,922	2,279,439	2,509,202	2,418,034	2,700,000	2,810,000	4.1%
648x	Energy Supplies/Service	3,909,496	3,819,703	3,386,570	3,709,415	4,691,202	4,544,500	-3.1%
649x	Other Supplies	158,967	153,932	150,885	147,200	89,940	82,000	-8.8%
	<b>Total Materials and Supplies</b>	<b>16,140,434</b>	<b>16,567,259</b>	<b>15,505,447</b>	<b>16,547,554</b>	<b>19,304,587</b>	<b>20,240,753</b>	<b>4.8%</b>
	<b>Total Other Expenditures</b>	<b>24,764,729</b>	<b>26,099,581</b>	<b>25,054,844</b>	<b>26,347,158</b>	<b>32,390,549</b>	<b>33,070,089</b>	<b>2.1%</b>

### Items to Note for FY19 Budget

- Some supply accounts were decreased. These accounts were larger in the prior year due to the purchase of supplies for the two new elementary schools.
- Purchased Service accounts are decreasing based on the software needs of the district.
- The budgets for major maintenance projects will remain relatively flat.
- Textbook expenditure budgets are increasing to reflect the new science curriculum materials.
- The Food Service Food account is increasing due to the projected increase in meals served.
- The Department of Elementary and Secondary Education has changed the account code structure that K-12 districts must use. Due to this change, some account codes can no longer be used. An example of this is object code 6162 on the previous page.



# INFORMATIONAL SECTION



## 2018-2019 Annual Budget



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### DEBT OBLIGATION

The District has \$144,160,445 in general obligation debt as of July 1, 2018. This debt is serviced by the preliminary debt service tax levy of \$0.9304 per \$100 of assessed value. The debt service fund is expected to have a balance of \$28.6 million at the end of the fiscal year. Voters approved a \$125 million no tax increase bond issue in April of 2018. The bond issue will provide facilities for the increasing enrollment. These bonds have not been issued as of the creation of this document, therefore they are not included in this schedule.

### BOND AMORTIZATION SCHEDULE

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2019	2,476,065	3,750,492	24,950,573	31,177,130
2020	1,909,815	2,244,479	12,145,336	16,299,630
2021	1,694,340	2,996,564	12,207,776	16,898,680
2022	1,525,795	1,525,795	15,700,000	18,751,590
2023	1,236,109	1,236,109	16,730,000	19,202,218
2024	934,709	934,709	18,445,000	20,314,418
2025	648,725	5,685,301	9,238,424	15,572,450
2026	504,025	4,539,087	11,549,938	16,593,050
2027	413,125	7,040,001	9,583,124	17,036,250
2028	413,125	4,826,398	14,046,727	19,286,250
2029	221,500	2,732,953	13,813,547	16,768,000
TOTALS	\$11,977,333	\$37,511,889	\$158,410,445	\$207,899,667



**WENTZVILLE R-IV SCHOOL DISTRICT**  
**2018-2019 ANNUAL BUDGET**

**SCHEDULE OF OUTSTANDING BOND PRINCIPAL**

Fiscal Year-Beg Balance	2009 A	2009 B	2009 C	2011	2011 A	2013	2014	2015	2016	2017	TOTAL
2019	1,200,573	14,250,000		300,000	2,450,000	2,500,000	4,250,000				24,950,573
2020	1,833,828			300,000	2,500,000	2,950,000	4,430,000		131,508		-
2021	654,645		1,780,000	3,100,000	2,600,000	3,470,000			603,131		-
2022			1,820,000	3,125,000	6,800,000	3,955,000					-
2023			2,075,000		10,410,000	4,245,000					-
2024			3,510,000		7,800,000	7,135,000					-
2025	1,081,449					7,235,000			921,975		-
2026	1,469,495					4,920,000			5,160,443		-
2027	2,029,493								7,553,631		-
2028	1,196,151							8,465,000	4,385,576		-
2029	623,419								2,115,130	11,075,000	-
TOTALS	10,089,053	14,250,000	9,185,000	6,825,000	32,560,000	36,410,000	8,680,000	8,465,000	20,871,393	11,075,000	158,410,446



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### CERTIFICATES OF PARTICIPATION

In April 2011 voters approved a 30 cent levy increase (Prop 3) to fund additional facility construction throughout the District. The District issued \$30 million in Certificates of Participation in August 2011 and another \$32 million in August 2012 to fund the projects. Voters approved a 25 cent levy increase (Prop E) for facility construction in April 2015. The District issued \$30 million in Certificates of Participation for Prop E in FY16. The remaining \$20 million was issued in FY17. These are temporary levies that have 20 year expiration dates. The payment schedule for the issued Certificates is contained in the following table.

### CERTIFICATES OF PARTICIPATION PAYMENT SCHEDULE

FISCAL YEAR	October 1 Interest Payment	April 1 Interest Payment	April 1 Principal Payment	Total Payments
2019	1,790,013	1,790,013	5,275,000	8,855,026
2020	1,697,813	1,697,813	5,460,000	8,855,626
2021	1,604,807	1,604,807	5,660,000	8,869,614
2022	1,497,776	1,497,776	5,885,000	8,880,552
2023	1,379,994	1,379,994	6,125,000	8,884,988
2024	1,257,257	1,257,257	6,370,000	8,884,514
2025	1,131,682	1,131,682	6,620,000	8,883,364
2026	1,008,432	1,008,432	6,875,000	8,891,864
2027	878,702	878,702	7,095,000	8,852,404
2028	787,625	787,625	7,290,000	8,865,250
2029	685,298	685,298	7,525,000	8,895,596
2030	547,816	547,816	7,810,000	8,905,632
2031	404,519	404,519	8,070,000	8,879,038
2032	285,006	285,006	3,695,000	4,265,012
2033	215,819	215,819	3,840,000	4,271,638
2034	142,684	142,684	3,990,000	4,275,368
2035	66,047	66,047	4,130,000	4,262,094
TOTALS	\$15,381,290	\$15,381,290	\$101,715,000	\$132,477,580





**WENTZVILLE R-IV SCHOOL DISTRICT**  
**2018-2019 ANNUAL BUDGET**

**PROPERTY TAXES**

**ASSESSED VALUE / MARKET VALUE  
HISTORY OF TAXABLE PROPERTY**

<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>% Increase (Decrease)</b>	<b>Market Value</b>	<b>Assessed vs. Market Ratio</b>
2010	\$1,505,878,632	-5.12%	\$6,826,935,937	22.06%
2011	\$1,519,900,195	0.93%	\$6,914,867,427	21.98%
2012	\$1,476,024,277	-2.89%	\$6,675,395,400	22.11%
2013	\$1,501,010,846	1.69%	\$6,776,709,461	22.15%
2014	\$1,465,943,345	-2.34%	\$6,641,175,270	22.07%
2015	\$1,500,880,613	2.38%	\$6,783,095,507	22.13%
2016	\$1,630,683,877	8.65%	\$7,407,326,655	22.01%
2017	\$1,727,114,927	5.91%	\$7,695,510,695	22.44%
2018	\$1,946,271,226	12.69%	\$8,852,503,508	21.99%
Est. 2019	\$1,993,632,789	2.43%	\$9,023,548,870	22.09%

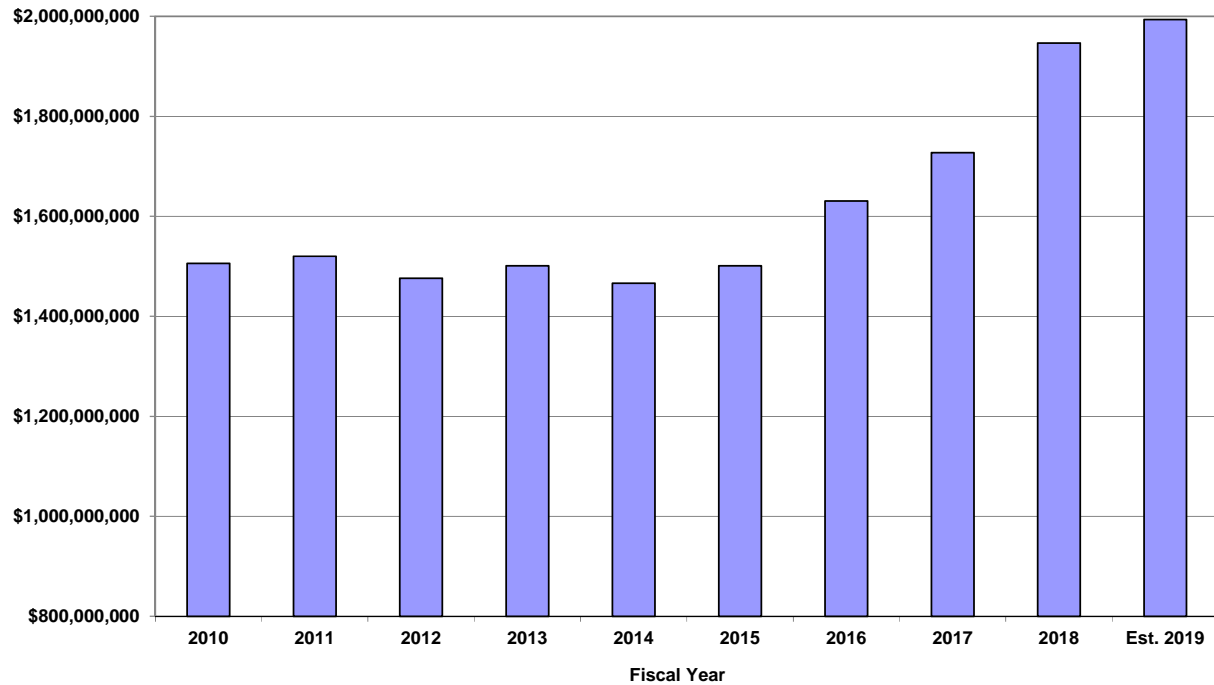
Note: Assessed valuations are based on December 31 values of previous calendar year.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### ASSESSED VALUE HISTORY





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PROPERTY TAX MARKET VALUE ESTIMATIONS

<b>Personal</b>			
<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Assessment Rate</b>	<b>Market Value</b>
<b>2010</b>	\$220,471,143	33.33%	\$661,479,577
<b>2011</b>	\$216,305,996	33.33%	\$648,982,886
<b>2012</b>	\$232,850,579	33.33%	\$698,621,599
<b>2013</b>	\$248,266,956	33.33%	\$744,875,356
<b>2014</b>	\$243,301,617	33.33%	\$729,977,849
<b>2015</b>	\$244,064,787	33.33%	\$732,267,588
<b>2016</b>	\$266,011,555	33.33%	\$798,114,476
<b>2017</b>	\$300,361,701	33.33%	\$901,175,221
<b>2018</b>	\$334,798,333	33.33%	\$1,004,495,449
<b>Est 2019</b>	\$336,460,647	33.33%	\$1,009,482,889

<b>Commercial</b>			
<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Assessment Rate</b>	<b>Market Value</b>
<b>2010</b>	\$293,568,629	32.00%	\$917,401,966
<b>2011</b>	\$290,989,519	32.00%	\$909,342,247
<b>2012</b>	\$276,820,078	32.00%	\$865,062,744
<b>2013</b>	\$274,432,961	32.00%	\$857,603,003
<b>2014</b>	\$268,944,302	32.00%	\$840,450,944
<b>2015</b>	\$274,121,748	32.00%	\$856,630,463
<b>2016</b>	\$276,852,621	32.00%	\$865,164,441
<b>2017</b>	\$284,552,007	32.00%	\$889,225,022
<b>2018</b>	\$304,057,503	32.00%	\$950,179,697
<b>Est 2019</b>	\$338,518,848	32.00%	\$1,057,871,400

<b>Residential</b>			
<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Assessment Rate</b>	<b>Market Value</b>
<b>2010</b>	\$982,767,760	19.00%	\$5,172,461,895
<b>2011</b>	\$1,003,796,070	19.00%	\$5,283,137,211
<b>2012</b>	\$958,002,510	19.00%	\$5,042,118,474
<b>2013</b>	\$970,094,391	19.00%	\$5,105,759,953
<b>2014</b>	\$950,692,503	19.00%	\$5,003,644,753
<b>2015</b>	\$975,488,183	19.00%	\$5,134,148,332
<b>2016</b>	\$1,081,735,068	19.00%	\$5,693,342,463
<b>2017</b>	\$1,112,066,847	19.00%	\$5,852,983,406
<b>2018</b>	\$1,301,978,492	19.00%	\$6,852,518,379
<b>Est 2019</b>	\$1,313,469,849	19.00%	\$6,912,999,205

<b>Agricultural</b>			
<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Assessment Rate</b>	<b>Market Value</b>
<b>2010</b>	\$9,071,100	12.00%	\$75,592,500
<b>2011</b>	\$8,808,610	12.00%	\$73,405,083
<b>2012</b>	\$8,351,110	12.00%	\$69,592,583
<b>2013</b>	\$8,216,538	12.00%	\$68,471,150
<b>2014</b>	\$8,052,207	12.00%	\$67,101,725
<b>2015</b>	\$7,205,895	12.00%	\$60,049,125
<b>2016</b>	\$6,084,633	12.00%	\$50,705,275
<b>2017</b>	\$6,255,246	12.00%	\$52,127,048
<b>2018</b>	\$5,437,198	12.00%	\$45,309,983
<b>Est 2019</b>	\$5,183,445	12.00%	\$43,195,375



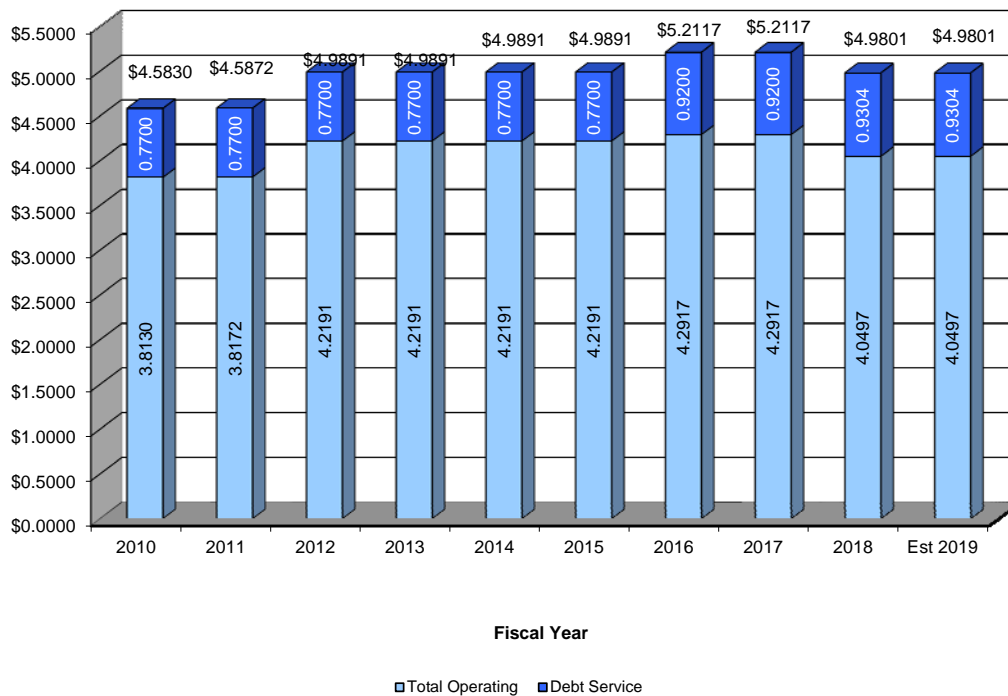
## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PROPERTY TAX RATE BREAKDOWN BY FUND

(PER \$100 ASSESSED VALUATION)

Fiscal Year	General	Teachers'	Capital Projects	Total Operating	Debt Service	Total Levy
2010	2.0430	1.6300	0.1400	3.8130	0.7700	\$4.5830
2011	2.0472	1.6300	0.1400	3.8172	0.7700	\$4.5872
2012	2.3491	1.4300	0.4400	4.2191	0.7700	\$4.9891
2013	2.4491	1.3300	0.4400	4.2191	0.7700	\$4.9891
2014	2.3491	1.4300	0.4400	4.2191	0.7700	\$4.9891
2015	2.4491	1.3300	0.4400	4.2191	0.7700	\$4.9891
2016	2.2836	1.3300	0.6781	4.2917	0.9200	\$5.2117
2017	2.2836	1.3300	0.6781	4.2917	0.9200	\$5.2117
2018	2.3022	1.1000	0.6475	4.0497	0.9304	\$4.9801
Est 2019	2.3022	1.1000	0.6475	4.0497	0.9304	\$4.9801

### PROPERTY TAX RATE HISTORY





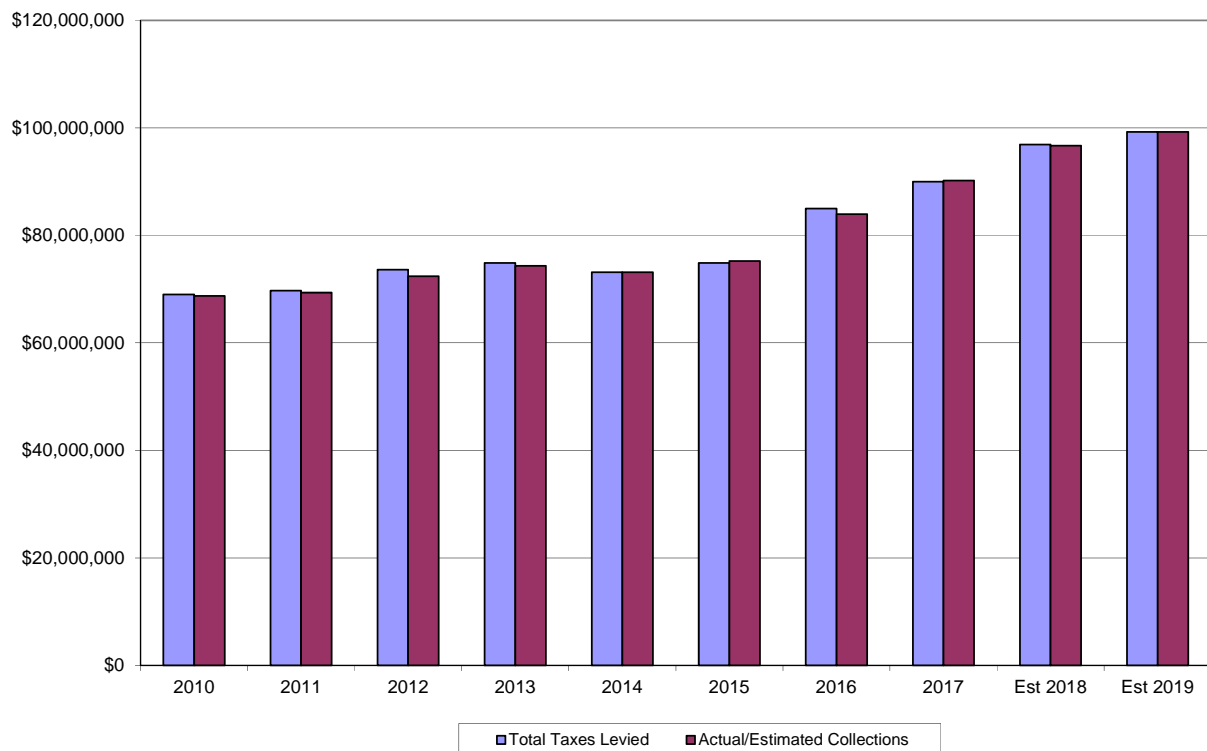
## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PROPERTY TAX LEVY AND COLLECTIONS

Fiscal Year	Total Levy (Rate)	Assessed Value	Total Taxes Levied	Actual/Estimated Collections	% of Levy Collected
2010	\$4.5830	\$1,505,878,632	\$69,014,418	\$68,722,545	99.58%
2011	\$4.5872	\$1,519,900,195	\$69,720,862	\$69,357,825	99.48%
2012	\$4.9891	\$1,476,024,277	\$73,640,327	\$72,414,660	98.34%
2013	\$4.9891	\$1,501,010,846	\$74,886,932	\$74,338,870	99.27%
2014	\$4.9891	\$1,465,943,345	\$73,137,379	\$73,136,976	100.00%
2015	\$4.9891	\$1,500,880,613	\$74,880,435	\$75,234,691	100.47%
2016	\$5.2117	\$1,630,683,877	\$84,986,352	\$83,968,973	98.80%
2017	\$5.2117	\$1,727,114,927	\$90,012,049	\$90,229,607	100.24%
Est 2018	\$4.9801	\$1,946,271,226	\$96,926,253	\$96,732,401	99.80%
Est 2019	\$4.9801	\$1,993,632,789	\$99,284,907	\$99,284,906.52	100.00%

Equation = Assessed Valuation / 100 X Tax Levy

### PROPERTY TAX LEVY AND COLLECTIONS







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PROPERTY TAX IMPACT ON PROPERTY OWNERS

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
<b>Personal</b>						
2010	\$100,000	33.33%	\$33,333	\$4.5830	\$1,528	\$79.47
2011	\$100,000	33.33%	\$33,333	\$4.5872	\$1,529	\$80.87
2012	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2013	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2014	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2015	\$100,000	33.33%	\$33,333	\$4.9891	\$1,663	\$214.83
2016	\$100,000	33.33%	\$33,333	\$5.2117	\$1,737	\$289.03
2017	\$100,000	33.33%	\$33,330	\$5.2117	\$1,737	\$288.86
2018	\$100,000	33.33%	\$33,330	\$4.9801	\$1,660	\$211.67
Est 2019	\$100,000	33.33%	\$33,330	\$4.9801	\$1,660	\$211.67

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
<b>Residential</b>						
2010	\$100,000	19.00%	\$19,000	\$4.5830	\$871	\$45.30
2011	\$100,000	19.00%	\$19,000	\$4.5872	\$872	\$46.09
2012	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2013	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2014	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2015	\$100,000	19.00%	\$19,000	\$4.9891	\$948	\$122.46
2016	\$100,000	19.00%	\$19,000	\$5.2117	\$990	\$164.75
2017	\$100,000	19.00%	\$19,000	\$5.2117	\$990	\$164.75
2018	\$100,000	19.00%	\$19,000	\$4.9801	\$946	\$120.75
Est 2019	\$100,000	19.00%	\$19,000	\$4.9801	\$946	\$120.75

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
<b>Commercial</b>						
2010	\$100,000	32.00%	\$32,000	\$4.5830	\$1,467	\$76.29
2011	\$100,000	32.00%	\$32,000	\$4.5872	\$1,468	\$77.63
2012	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2013	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2014	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2015	\$100,000	32.00%	\$32,000	\$4.9891	\$1,597	\$206.24
2016	\$100,000	32.00%	\$32,000	\$5.2117	\$1,668	\$277.47
2017	\$100,000	32.00%	\$32,000	\$5.2117	\$1,668	\$277.47
2018	\$100,000	32.00%	\$32,000	\$4.9801	\$1,594	\$203.36
Est 2019	\$100,000	32.00%	\$32,000	\$4.9801	\$1,594	\$203.36

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
<b>Agricultural</b>						
2010	\$100,000	12.00%	\$12,000	\$4.5830	\$550	\$28.61
2011	\$100,000	12.00%	\$12,000	\$4.5872	\$550	\$29.11
2012	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2013	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2014	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2015	\$100,000	12.00%	\$12,000	\$4.9891	\$599	\$77.34
2016	\$100,000	12.00%	\$12,000	\$5.2117	\$625	\$104.05
2017	\$100,000	12.00%	\$12,000	\$5.2117	\$625	\$104.05
2018	\$100,000	12.00%	\$12,000	\$4.9801	\$598	\$76.26
Est 2019	\$100,000	12.00%	\$12,000	\$4.9801	\$598	\$76.26



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET PROJECTIONS FOR FISCAL YEARS 2019-2022

Budget forecasts help in the planning for the sources and uses of District funds. Establishing and revising multi-year projections is part of the regular budget process, ensuring that major budget decisions are educated by long-range impact analysis. Forecasting relies on a large number of assumptions based on reasonable expectations of future activity. However, many variables can change by significant amounts based on factors beyond the control of the District, potentially impacting forecasts in significant ways. The following assumptions are used to generate the budget projections.

#### ALL FUNDS

- Local revenues from are projected to increase in following years at a rate of 2.86-4.26% per year due to new construction, increased assessed values in the District and increased enrollment.
- County revenues are expected to increase approximately 3.7% each year.
- State revenues will increase each year consistent with the continued enrollment growth and the other provisions of the state funding formula. At this time reductions are not expected, but a reduced level of funding in the future could be a possibility.
- Federal revenues are expected to increase modestly consistent with student enrollment growth within the District.
- Non-salary expenses for Purchased Services are forecasted at approximately 1.5% growth rate each year while Supplies are expected to decrease in FY20 due to the removal of the one-time curriculum purchase from the budget. Supplies are estimated to increase approximately 1% each year to accommodate enrollment growth and inflationary pressures.

#### GENERAL AND TEACHERS' FUNDS

- The projections are based on a total average salary spending increase of approximately 4% the first year and 3.4% and 4.3% each following year, respectively. This includes new positions needed to support enrollment growth. Actual salary increases for existing staff will be determined through the negotiation process.
- Benefits are projected to increase 5% the first year, 4% the second year and 5% in the third year. This allows for an increase due to new positions and a possible increase in health care costs.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### CAPITAL PROJECTS FUND

- The fund includes anticipated revenues and payments to implement the Proposition 3 and Proposition E projects financed through lease-purchase.
- All capital projects are budgeted in this area. This includes items such as asphalt repair, roof repair, and HVAC needs.
- This area will see a large decrease in FY20 due to the completion of several major projects in FY19.

### DEBT SERVICE FUND

- The Debt Service levy is projected to be at \$0.9304. The projections assume no additional debt is issued during the next three years. This amount will be amended in the budget when the Prop E bonds are issued.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	131,582,322	136,845,615	140,753,168	146,747,000
County	3,246,000	3,365,700	3,491,063	3,622,358
State	84,732,821	87,874,289	92,197,679	95,667,204
Federal	5,546,017	5,630,055	5,717,294	5,807,896
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>225,227,160</b>	<b>233,715,658</b>	<b>242,159,205</b>	<b>251,844,458</b>
<b>Expenditures:</b>				
Salaries	117,803,718	122,848,614	127,058,149	132,505,582
Benefits	40,189,318	42,198,784	43,886,736	46,081,072
Purchased Services	12,829,336	13,070,580	13,262,650	13,455,560
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	21,218,939	12,306,985	12,368,520	12,430,362
Other	3,666,341	3,684,673	3,703,096	3,721,612
Debt Service	31,182,130	16,304,630	16,903,680	18,756,590
<b>Total Expenditures</b>	<b>247,130,536</b>	<b>229,855,019</b>	<b>236,823,583</b>	<b>246,791,531</b>
<b>Yearly Increase (Decrease)</b>	<b>(21,903,376)</b>	<b>3,860,639</b>	<b>5,335,621</b>	<b>5,052,927</b>
<b>Fund Balance - July 1</b>	<b>100,450,007</b>	<b>78,546,631</b>	<b>82,407,270</b>	<b>87,742,891</b>
<b>Fund Balance - June 30</b>	<b>78,546,631</b>	<b>82,407,270</b>	<b>87,742,891</b>	<b>92,795,818</b>







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	112,561,646	117,064,112	120,576,035	125,762,782
County	2,845,000	2,964,700	3,090,063	3,221,358
State	80,957,821	84,099,289	88,422,679	91,892,204
Federal	5,396,017	5,480,055	5,567,294	5,657,896
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>201,880,484</b>	<b>209,608,155</b>	<b>217,656,071</b>	<b>226,534,240</b>
<b>Expenditures:</b>				
Salaries	117,803,718	122,848,614	127,058,149	132,505,582
Benefits	40,189,318	42,198,784	43,886,736	46,081,072
Purchased Services	12,829,336	13,070,580	13,262,650	13,455,560
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	21,218,939	12,306,985	12,368,520	12,430,362
Other	3,666,341	3,684,673	3,703,096	3,721,612
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>215,948,406</b>	<b>213,550,389</b>	<b>219,919,903</b>	<b>228,034,941</b>
<b>Yearly Increase (Decrease)</b>	<b>(14,067,922)</b>	<b>(3,942,234)</b>	<b>(2,263,832)</b>	<b>(1,500,702)</b>
<b>Fund Balance - July 1</b>	<b>64,042,366</b>	<b>49,974,445</b>	<b>46,032,210</b>	<b>43,768,379</b>
<b>Fund Balance - June 30</b>	<b>49,974,444</b>	<b>46,032,210</b>	<b>43,768,379</b>	<b>42,267,677</b>







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	99,138,807	103,104,359	106,197,490	110,809,095
County	2,537,000	2,656,700	2,782,063	2,913,358
State	80,457,821	83,596,789	87,917,666	91,382,646
Federal	5,396,017	5,480,055	5,567,294	5,657,896
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>187,649,645</b>	<b>194,837,903</b>	<b>202,464,514</b>	<b>210,762,995</b>
<b>Expenditures:</b>				
Salaries	117,803,718	122,848,614	127,058,149	132,505,582
Benefits	40,189,318	42,198,784	43,886,736	46,081,072
Purchased Services	12,829,336	13,070,580	13,262,650	13,455,560
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>191,063,126</b>	<b>197,558,732</b>	<b>203,848,287</b>	<b>211,882,967</b>
<b>Yearly Increase (Decrease)</b>	<b>(3,413,481)</b>	<b>(2,720,829)</b>	<b>(1,383,774)</b>	<b>(1,119,972)</b>
<b>Fund Balance - July 1</b>	<b>50,038,846</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,764</b>
<b>Transfers - Out</b>	<b>(0)</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Fund Balance - June 30</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,763</b>	<b>38,400,791</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	67,906,136	70,622,381	72,741,053	76,014,400
County	1,430,000	1,494,350	1,561,596	1,631,868
State	13,760,982	13,898,592	14,037,578	14,177,954
Federal	1,280,753	1,344,791	1,412,030	1,482,632
Other	120,000	-	-	-
<b>Total Revenues</b>	<b>84,497,871</b>	<b>87,360,114</b>	<b>89,752,257</b>	<b>93,306,853</b>
<b>Expenditures:</b>				
Salaries	33,274,709	34,938,444	36,510,674	38,336,208
Benefits	15,105,211	15,860,472	16,494,890	17,319,635
Purchased Services	10,767,118	10,967,118	11,117,118	11,267,118
Supplies	20,240,753	19,440,753	19,640,753	19,840,753
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>79,387,791</b>	<b>81,206,787</b>	<b>83,763,436</b>	<b>86,763,714</b>
<b>Yearly Increase (Decrease)</b>	<b>5,110,080</b>	<b>6,153,327</b>	<b>5,988,821</b>	<b>6,543,139</b>
<b>Fund Balance - July 1</b>	<b>47,544,518</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,764</b>
<b>Transfers - Out</b>	<b>6,029,232</b>	<b>9,874,156</b>	<b>8,372,594</b>	<b>8,663,111</b>
<b>Fund Balance - June 30</b>	<b>46,625,366</b>	<b>42,904,537</b>	<b>40,520,764</b>	<b>38,400,792</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT TEACHERS' FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	31,232,671	32,481,978	33,456,437	34,794,695
County	1,107,000	1,162,350	1,220,468	1,281,491
State	66,696,839	69,698,197	73,880,089	77,204,693
Federal	4,115,264	4,135,264	4,155,264	4,175,264
Other	-	-	-	-
<b>Total Revenues</b>	<b>103,151,774</b>	<b>107,477,789</b>	<b>112,712,257</b>	<b>117,456,142</b>
<b>Expenditures:</b>				
Salaries	84,529,009	87,910,169	90,547,475	94,169,374
Benefits	25,084,107	26,338,313	27,391,845	28,761,438
Purchased Services	2,062,218	2,103,462	2,145,532	2,188,442
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>111,675,335</b>	<b>116,351,945</b>	<b>120,084,851</b>	<b>125,119,253</b>
<b>Yearly Increase (Decrease)</b>	<b>(8,523,561)</b>	<b>(8,874,156)</b>	<b>(7,372,594)</b>	<b>(7,663,111)</b>
<b>Fund Balance - July 1</b>	<b>2,494,328</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>	<b>6,029,232</b>	<b>8,874,156</b>	<b>7,372,594</b>	<b>7,663,111</b>
<b>Fund Balance - June 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	13,422,839	13,959,753	14,378,545	14,953,687
County	308,000	308,000	308,000	308,000
State	500,000	502,500	505,013	509,558
Federal	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>14,230,839</b>	<b>14,770,253</b>	<b>15,191,558</b>	<b>15,771,245</b>
<b>Expenditures:</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	21,218,939	12,306,985	12,368,520	12,430,362
Other	3,666,341	3,684,673	3,703,096	3,721,612
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>24,885,280</b>	<b>15,991,658</b>	<b>16,071,616</b>	<b>16,151,974</b>
<b>Yearly Increase (Decrease)</b>	<b>(10,654,441)</b>	<b>(1,221,405)</b>	<b>(880,058)</b>	<b>(380,729)</b>
<b>Fund Balance - July 1</b>	<b>14,003,520</b>	<b>3,349,079</b>	<b>3,127,673</b>	<b>3,247,615</b>
<b>Transfers In</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Fund Balance - June 30</b>	<b>3,349,079</b>	<b>3,127,673</b>	<b>3,247,615</b>	<b>3,866,886</b>





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues:</b>				
Local	19,020,676	19,781,503	20,177,133	20,984,218
County	401,000	401,000	401,000	401,000
State	3,775,000	3,775,000	3,775,000	3,775,000
Federal	150,000	150,000	150,000	150,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>23,346,676</b>	<b>24,107,503</b>	<b>24,503,133</b>	<b>25,310,218</b>
<b>Expenditures:</b>				
Principal	24,950,573	12,145,336	12,207,776	15,700,000
Interest	6,226,557	4,154,294	4,690,904	3,051,590
Other	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>31,182,130</b>	<b>16,304,630</b>	<b>16,903,680</b>	<b>18,756,590</b>
<b>Yearly Increase (Decrease)</b>	<b>(7,835,454)</b>	<b>7,802,873</b>	<b>7,599,453</b>	<b>6,553,628</b>
<b>Fund Balance - July 1</b>	<b>36,407,641</b>	<b>28,572,187</b>	<b>36,375,060</b>	<b>43,974,513</b>
<b>Fund Balance - June 30</b>	<b>28,572,187</b>	<b>36,375,060</b>	<b>43,974,513</b>	<b>50,528,142</b>





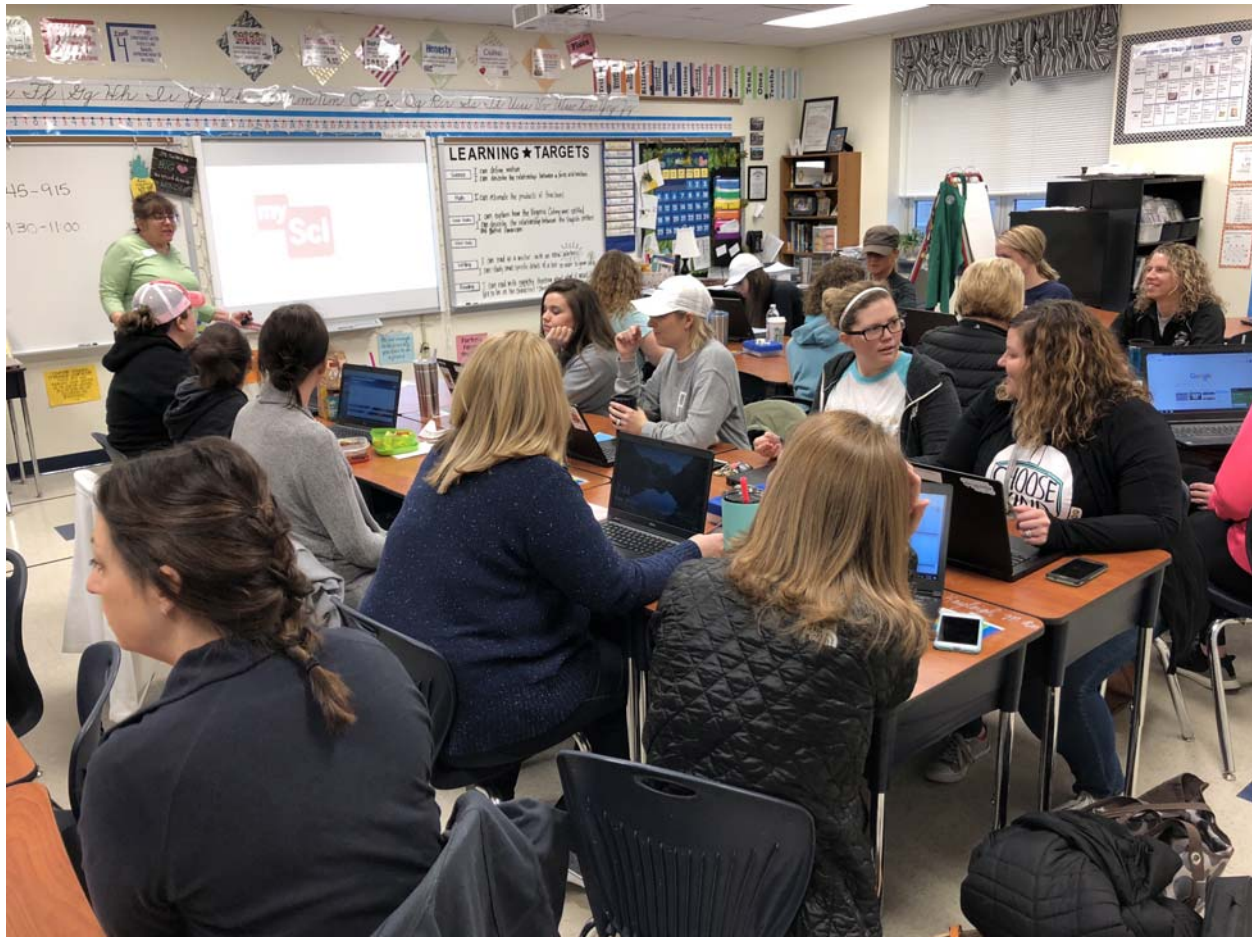


# WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

## DISTRICT INFORMATION

### STAFFING HISTORY

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Staffing	Actual	Actual	Actual	Actual	Actual	Budget
<b>Certified Staff (FTE)</b>	970.93	1,015.88	1,063.42	1,129.79	1,189.74	1,234.19
<b>Support Staff</b>	845	886	927	996	1,095	1,131
<b>Administrators/Other Exempt Staff</b>	68	73	78	83	90	98
<b>Total</b>	1,884	1,975	2,068	2,209	2,375	2,463





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### SELECTED STATISTICS

CERTIFICATION STATUS OF TEACHERS 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Teachers w ith Regular Certificates*	100	99.7	99.6	99.9	99.8	98.7	98.6	98.6	98.7	98.7
Teachers w ith Temporary or Special Assignment Certificates	0	0.3	0.3	0.1	0.1	0.7	0.8	0.8	0.7	0.7
Teachers w ith Substitute, Expired or No Certificates	0	0	0	0	0	1	1	1	1	1
Percent of Classes Taught by Highly Qualified Teachers**	100	100	99.9	100	***	97.1	97	96.9	96.2	***
<p>*Regular Certificates - Includes Life Certificate, Professional Class I &amp; II Certificate, Continuous Professional Certificate (CPC) and Provisional Certificate.</p> <p>**Highly Qualified Teacher - An individual w ho has the appropriate certification.</p> <p>***No longer tracked by DESE.</p> <p>Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018</p>										





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

STUDENT STAFF RATIOS 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Students per Teacher	16	16	16	16	16	13	13	13	13	13
Students to Classroom Teachers	21	21	21	21	21	18	18	17	17	17
Students to Administrators	300	306	307	289	287	195	194	191	188	184
Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										

DEMOGRAPHIC DATA 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Total Enrollment	13,659	14,222	14,769	15,336	15,979	888,174	887,358	886,477	885,142	883,910
Asian Percent	*	*	*	*	*	1.9	1.9	1.9	1.9	1.9
Black Percent	7.7	7.3	6.6	6.7	6.4	16.5	16.4	16.2	16.1	15.9
Hispanic Percent	*	*	*	*	*	5.1	5.3	5.6	5.9	6.2
Indian Percent	*	*	*	*	*	0.4	0.4	0.4	0.4	0.4
Multi-race Percent	*	*	*	*	*	2.1	2.5	2.9	3.2	3.6
Pacific Islander Percent	*	*	*	*	*	0.2	0.2	0.2	0.2	0.3
White Percent	85.5	85.2	84.7	84.3	83.5	73.7	73.3	72.8	72.3	71.7
<b>Free/Reduced Lunch (FTE) Percent</b>	23.9	23.2	22.8	21.5	19.9	49.9	50.3	51.7	51.7	51.2
* Indicates the number/percent has been suppressed due to a potential small sample size. Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										







## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

CALENDAR DAYS AND HOURS 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Total Calendar Days	176	177	178	176	174	173	170	172	171	171
Total Calendar Hours	1,117	1,150	1,137	1,125	1,107	1,105	1,088	1,101	1,108	1,101
Length of the Day (Hours)	6.4	6.5	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.6
Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										



ATTENDANCE RATE 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Total Attendance Rate	94.9	95	94.7	95.1	94.8	94.6	95	94.8	95	94.8
Attendance Rate K-8	95.4	95.5	95.3	95.7	95.4	95.1	95.4	95.2	95.5	95.2
Attendance Rate 9-12	93.5	93.5	93	93.3	93.2	93.5	93.9	93.8	94	93.8
Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

DISCIPLINE INCIDENTS 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Enrollment	13,659	14,222	14,769	15,336	15,979	888,174	887,358	886,477	885,142	883,910
Total Number of Incidents	74	52	88	44	65	13,166	12,182	12,120	11,402	10,483
Incident Rate (per 100 students)	0.50	0.40	0.60	0.30	0.40	1.50	1.40	1.40	1.30	1.20
Type of Offense										
Alcohol (number   rate)	2   0.0	10   0.1	5   0.0	4   0.0	4   0.0	433   0.0	397   0.0	398   0.0	463   0.1	412   0.0
Drug (number   rate)	25   0.2	19   0.1	34   0.2	9   0.1	16   0.1	2295   0.3	2098   0.2	2028   0.2	1900   0.2	1911   0.2
Tobacco (number   rate)	0   0.0	0   0.0	0   0.0	0   0.0	0   0.0	61   0.0	59   0.0	79   0.0	64   0.0	38   0.0
Violent Act (number   rate)	0   0.0	0   0.0	0   0.0	0   0.0	0   0.0	855   0.1	798   0.1	922   0.1	812   0.1	551   0.1
Weapon (number   rate)	6   0.0	6   0.0	5   0.0	8   0.1	4   0.0	662   0.1	693   0.1	618   0.1	678   0.1	622   0.1
Other (number   rate)	41   0.3	17   0.1	44   0.3	23   0.1	41   0.3	8271   0.9	7641   0.9	7468   0.8	6786   0.8	6230   0.7
Type of Removal										
In-School Suspension (number   rate)	0   0.0	1   0.0	0   0.0	0   0.0	0   0.0	1393   0.2	1340   0.2	1411   0.2	1392   0.2	1131   0.1
Out of School Suspension (number   rate)	74   0.5	51   0.4	88   0.6	41   0.3	64   0.4	11703   1.3	10783   1.2	10650   1.2	9962   1.1	9206   1.0
Expulsion (number   rate)	0   0.0	0   0.0	0   0.0	3   0.0	1   0.0	63   0.0	54   0.0	52   0.0	39   0.0	48   0.0
Length of Removal										
10 Consecutive Days (number   rate)	37   0.3	37   0.3	62   0.4	32   0.2	31   0.2	9974   1.1	9297   1.0	9715   1.1	8847   1.0	8144   0.9
More than 10 Consecutive Days (number   rate)	37   0.3	15   0.1	26   0.2	12   0.1	34   0.2	3192   0.4	2885   0.3	2405   0.3	2555   0.3	2339   0.3
Incidents--Each incident is to be reported in which a student is removed from the traditional classroom setting for ten or more consecutive days. NOTE: Multiple Short Sessions (cumulative removals adding up to 10 days) are not included.  Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										

ANNUAL DROPOUT RATE 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Asian Dropout Rate 9-12 (%)	0.0	1.5	0.0	0.0	0.0	1.0	1.0	1.0	1.1	1.0
Black Dropout Rate 9-12 (%)	2.5	2.9	1.3	0.9	2.8	5.1	6.3	4.5	4.8	5.1
Hispanic Dropout Rate 9-12 (%)	0.0	0.0	2.6	2.1	1.1	3.2	3.9	2.8	2.6	2.9
Indian Dropout Rate 9-12 (%)	14.8	0.0	0.0	9.1	0.0	3.2	2.7	2.0	2.2	3.1
Multiracial Dropout Rate 9-12 (%)	0.0	3.6	2.1	2.0	1.8	2.4	2.8	2.2	2.5	1.8
Pacific Islander Dropout Rate 9-12 (%)	25.0	0.0	0.0	0.0	0.0	2.9	2.5	0.8	2.7	2.7
White Dropout Rate 9-12 (%)	0.9	0.6	0.7	0.6	0.7	1.7	1.4	1.4	1.4	1.4
Total Dropouts 9-12	39	32	36	33	40	6,204	6,172	5,197	5,411	5,414
Total Dropout Rate 9-12 (%)	1.0	0.8	0.9	0.8	0.9	2.3	2.3	2.0	2.0	2.0
Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										





## WENTZVILLE R-IV SCHOOL DISTRICT

### 2018-2019 ANNUAL BUDGET

4 YEAR GRADUATION RATE 2014-2017								
	WENTZVILLE R-IV				MISSOURI			
	2014	2015	2016	2017	2014	2015	2016	2017
Total Number of Graduates	829	916	935	963	60,611	60,353	59,985	60,879
Number of Students	864	952	969	1,005	68,571	67,143	66,445	66,893
Graduation Rate (%)	96.0	96.2	96.5	95.8	88.4	89.9	90.3	91.0
Total Number of Asian Graduates	14	17	18	13	1,201	1,197	1,166	1,159
Number of Asian Students	15	17	18	13	1,284	1,285	1,217	1,228
Asian Graduation Rate (%)	93.3	100.0	100.0	100.0	93.5	93.2	95.8	94.4
Total Number of Black Graduates	68	73	71	71	9,352	9,021	8,869	9,247
Number of Black Students	73	83	79	80	12,159	11,291	11,081	11,163
Black Graduation Rate (%)	93.2	88.0	89.9	88.8	76.9	79.9	80.0	82.8
Total Number of American Indian Graduates	*	*	*	*	293	283	277	257
Number of American Indian Students	*	*	*	*	336	322	312	291
American Indian Graduation Rate (%)	83.3	75.0	*	100.0	87.2	87.9	88.8	88.3
Total Number of Hispanic Graduates	23	20	24	26	2,283	2,271	2,444	2,726
Number of Hispanic Students	23	21	24	28	2,702	2,649	2,817	3,161
Hispanic Graduation Rate (%)	100.0	95.2	100.0	92.9	84.5	85.7	86.8	86.2
Total Number of Multiracial Graduates	*	*	16	19	744	870	1,057	1,256
Number of Multiracial Students	*	*	18	19	848	982	1,178	1,381
Multiracial Graduation Rate (%)	100.0	85.7	88.9	100.0	87.7	88.6	89.7	90.9
Total Number of Pacific Islander Graduates	*	*	*	*	74	88	105	119
Number of Pacific Islander Students	*	*	*	*	87	98	118	136
Pacific Islander Graduation Rate (%)	*	*	100.0	100.0	85.1	89.8	88.9	87.5
Total Number of White Graduates	714	797	805	829	46,664	46,623	46,067	46,115
Number of White Students	741	820	829	860	51,155	50,516	49,722	49,533
White Graduation Rate (%)	96.4	97.2	97.1	96.4	91.2	92.3	92.7	93.1
Total Number of Male Graduates	433	487	436	466	30,741	30,202	30,051	30,662
Number of Male Students	456	511	457	498	35,438	34,304	33,950	34,344
Male Graduation Rate (%)	95.0	95.3	95.4	93.6	86.8	88.0	88.5	89.3
Total Number of Female Graduates	396	429	499	497	29,870	30,151	29,934	30,217
Number of Female Students	408	441	512	507	33,133	32,839	32,495	32,549
Female Graduation Rate (%)	97.1	97.3	97.5	98.0	90.2	91.8	92.1	92.8
* Indicates the number/percent has been suppressed due to a potential small sample size.								
Source: Missouri Department of Elementary and Secondary Education								
Data as of: 4/14/2018								





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

GRADUATE ANALYSIS 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
<b>Number of Previous Years Graduates</b>	840	947	949	978	1,025	62,487	61,971	61,325	62,367	62,099
<b>Percent of Previous Years Graduates</b>										
Entering a 4yr. College/University %	37.0	37.5	39.0	41.3	41.1	35.5	36.4	37.1	37.7	37.4
Entering a 2yr. College %	30.4	31.8	31.2	27.3	29.5	29.2	28.3	26.8	26.4	25.9
Entering a Postsecondary (Technical) Institution %	2.5	1.2	2.3	1.3	2.1	2.4	2.4	2.5	2.5	2.1
Entering the Work Force %	17.1	13.3	16.6	18.3	17.4	19.3	20.9	22.4	22.7	22.7
Entering the Military %	3.3	2.3	3.6	3.0	1.8	3.2	3.0	3.1	3.1	2.9
Entering Some Other Field %	6.0	4.5	4.4	3.7	4.5	4.2	4.1	3.7	3.3	3.6
Status Unknown %	3.7	9.4	2.8	5.1	3.7	5.1	3.8	3.3	3.5	4.4
Source: Missouri Department of Elementary and Secondary Education Data as of: 5/26/2018										

AMERICAN COLLEGE TEST (ACT) 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
# of Graduates	834	940	933	971	1,016	61,589	61,258	60,601	61,572	61,250
# of Graduates at or above National Average	372	388	382	469	436	21,676	19,065	18,749	24,266	20,649
% of Graduates at or above National Average	44.60	41.30	40.90	48.30	42.90	35.20	31.10	30.90	39.40	33.70
% of Graduates Tested	64.50	67.80	66.60	92.60	94.40	64.80	66.10	67.60	91.60	91.90
Composite ACT Score	22.8	22.7	23.2	21.1	21.4	21.3	21.4	21.4	20.0	20.2
Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

FINANCE REPORT 2013-2017										
	WENTZVILLE R-IV					MISSOURI				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Total Enrollment	13,660	14,222	14,769	15,336	15,979	885,684	885,575	884,731	883,399	882,261
Average Daily Attendance (ADA)	12,898.61	13,454.23	13,923.07	14,508.40	15,063.18	843,139.64	846,950.22	846,683.92	848,989.04	847,303.48
Total Expenditures	\$195,339,222	\$184,850,946	\$170,765,546	\$211,803,274	\$196,148,152	\$11,075,403,822	\$11,523,871,014	\$11,806,919,422	\$12,249,673,783	\$12,263,889,445
Total Current Exp.	\$117,053,912	\$127,014,385	\$134,978,373	\$139,112,456	\$149,975,709	\$8,251,405,959	\$8,473,694,087	\$8,724,900,055	\$8,859,641,779	\$9,086,554,530
Current Exp per ADA	\$9,074.92	\$9,440.48	\$9,694.58	\$9,588.41	\$9,956.44	\$9,786.52	\$10,004.95	\$10,304.79	\$10,435.52	\$10,724.08
<b>% of Revenue in the Operating Funds:</b> Local includes Local, County, and Prop. C Monies.										
Local (%)	58.92	58.62	56.19	57.39	55.88	55.94	56.28	56.20	58.60	59.07
State (%)	37.51	37.96	40.10	39.02	40.85	34.51	34.35	34.28	32.70	32.49
Federal (%)	3.56	3.42	3.71	3.59	3.27	9.56	9.36	9.52	8.70	8.44
Assessed Valuation	\$1,501,010,846	\$1,465,943,345	\$1,500,880,613	\$1,630,683,877	\$1,727,114,927	\$90,184,341,192	\$89,759,971,068	\$91,165,985,537	\$93,752,114,770	\$95,398,150,559
<b>Tax Rates</b>										
Tax Rate Ceiling										
Operating Funds	4.2410	4.2328	4.2328	4.2917	4.2813	3.6622	3.6520	3.6894	3.6441	3.6780
Adjusted Tax Rate										
Incidental	2.4491	2.4491	2.4491	2.2836	2.2747	3.3842	3.3976	3.4151	3.3939	3.4105
Teachers	1.3300	1.3300	1.3300	1.3300	1.3300	0.1476	0.1454	0.1451	0.1401	0.1415
Debt Service	0.7700	0.7700	0.7700	0.9200	0.9304	0.4340	0.4416	0.4509	0.4653	0.4741
Capital Projects	0.4400	0.4400	0.4400	0.6781	0.6766	0.0625	0.0611	0.0639	0.0709	0.0746
Source: Missouri Department of Elementary and Secondary Education Data as of: 4/14/2018										





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

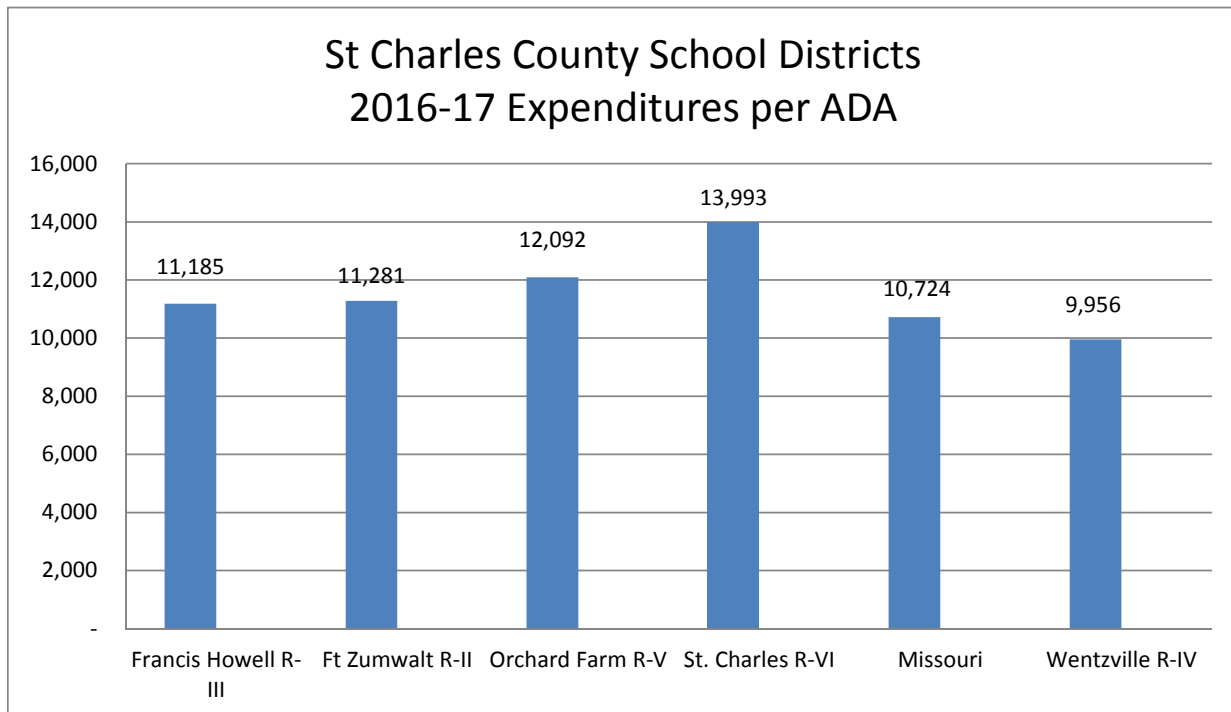
### ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all of its students. The District is projecting that there will be six elementary schools (Heritage Primary, Heritage Intermediate, Green Tree, Lakeview, Prairie View, and Peine Ridge) which will qualify for additional resources for reading intervention under Title I as part of the Elementary and Secondary Education Act. The District continues to provide resources for the 180 Reading Intervention Program to provide support for all struggling readers in the District. Credit recovery courses for students at our alternative school and all three high schools are offered through Fuel-Ed web-based coursework.

### ACADEMIC EFFICIENCY

The District has demonstrated the ability to produce high student achievement at an economical price. Wentzville R-IV School District spends less than the state average per pupil and less than surrounding districts while students perform in the top 10% of school districts on state achievement tests.

#### ST. CHARLES COUNTY EXPENDITURES PER ADA

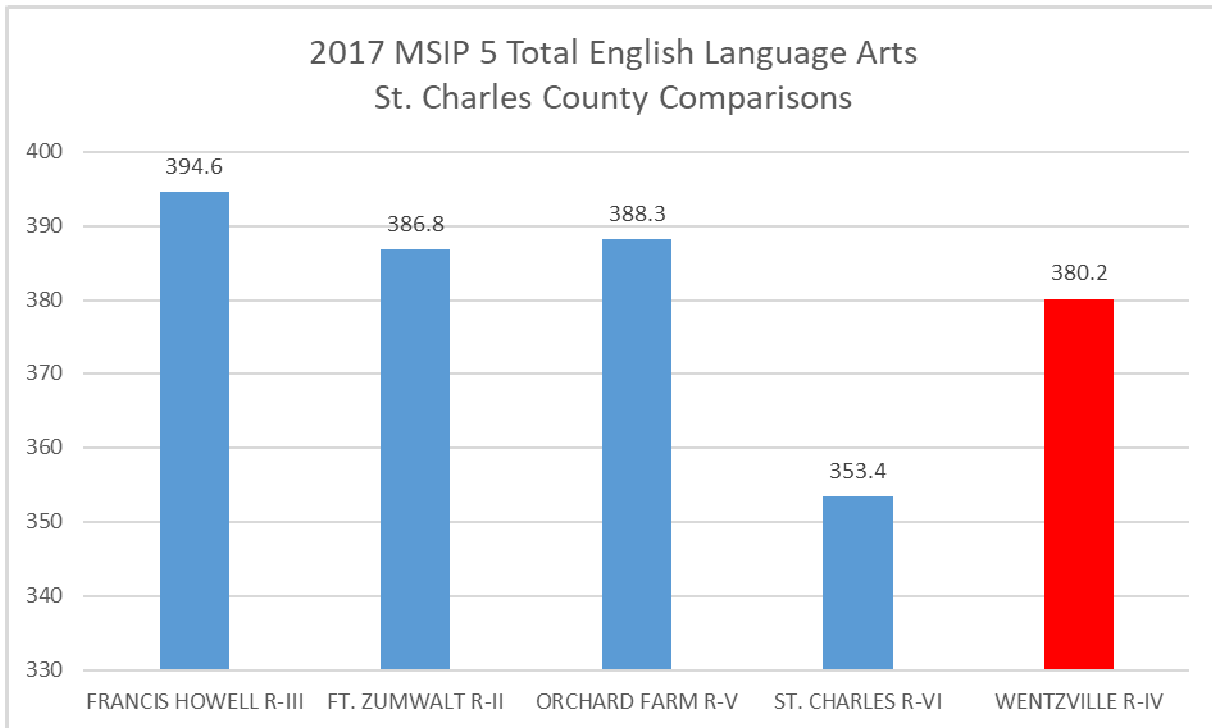






## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### St. Charles County MSIP 5 English Language Arts

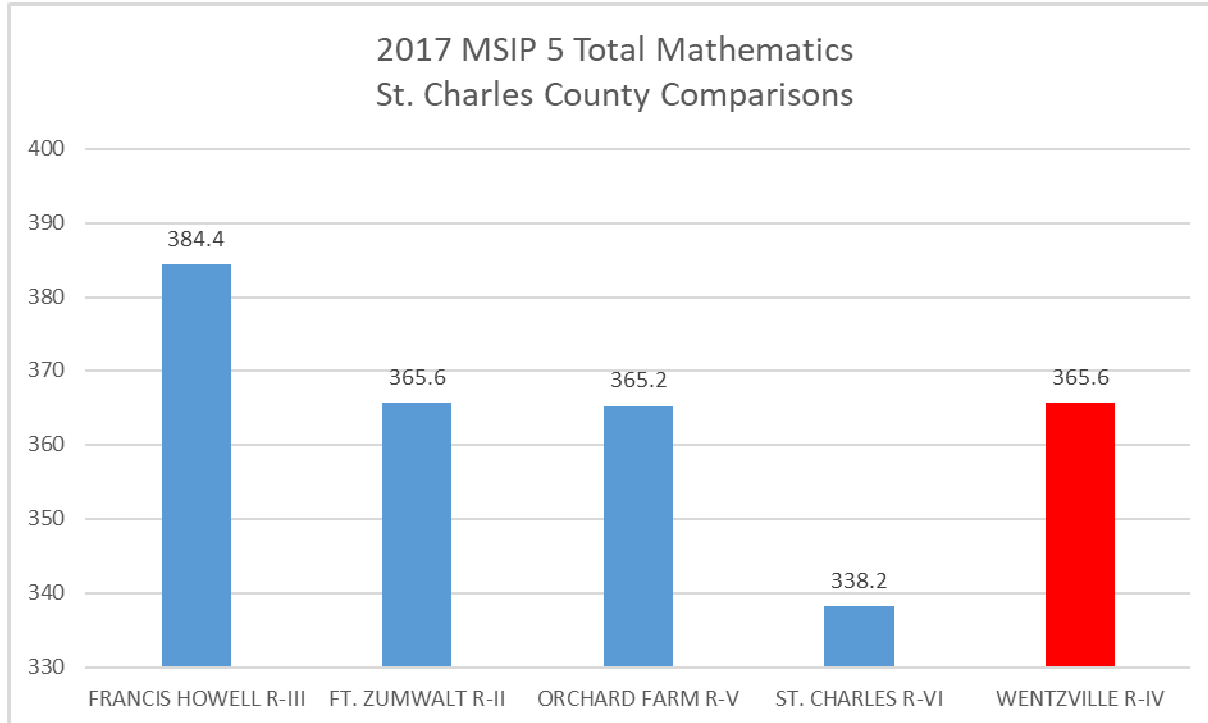






## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### ST. CHARLES COUNTY MSIP 5 MATHEMATICS



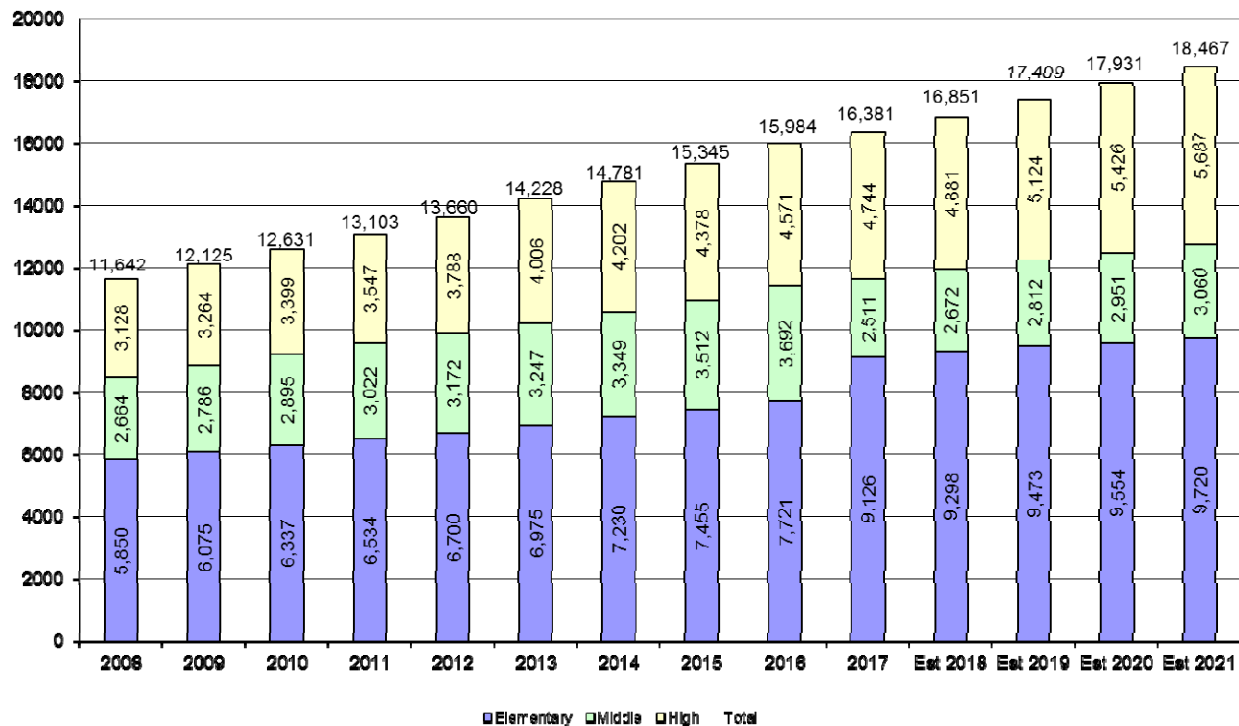


## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a key planning tool for any district, but takes on an even more critical role for Wentzville R-IV as the fastest growing school district in the state. The District uses a combination of data points to predict enrollment. Cohort survival is the underlying basis for enrollment assumptions, modified by a variety of other factors. The District analyzes birth rate data, permits for new housing construction, and historical growth trends by school location to establish enrollment projections. The District has grown by almost 5,000 students in the past decade and continues to grow by an average over 500 students per year. The availability of undeveloped lots and unoccupied housing adds to the existing young family population creating an expectation of continued enrollment growth. Business Information Services, LLC completed a Demographic and Enrollment Projection Study in February of 2017. A copy of that document can be found on the district website.

### SEPTEMBER ENROLLMENT HISTORY AND PROJECTIONS



School Level	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Elementary	5,850	6,075	6,337	6,534	6,700	6,975	7,230	7,455	7,721	9,126	9,298	9,473	9,554	9,720
Middle	2,664	2,786	2,895	3,022	3,172	3,247	3,349	3,512	3,692	2,511	2,672	2,812	2,951	3,060
High	3,128	3,264	3,399	3,547	3,788	4,006	4,202	4,378	4,571	4,744	4,881	5,124	5,426	5,687
Total	11,642	12,125	12,631	13,103	13,660	14,228	14,781	15,345	15,984	16,381	16,851	17,409	17,931	18,467



## WENTZVILLE R-IV SCHOOL DISTRICT

### 2018-2019 ANNUAL BUDGET

#### SEPTEMBER ENROLLMENT PROJECTIONS BY GRADE

By Grade Level	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
K	1,152	1,292	1,204	1,245	1,288	1,321	1,364
1	1,249	1,206	1,338	1,245	1,286	1,319	1,362
2	1,273	1,292	1,248	1,385	1,286	1,317	1,360
3	1,251	1,319	1,330	1,290	1,429	1,317	1,358
4	1,299	1,274	1,341	1,374	1,333	1,464	1,359
5	1,232	1,338	1,325	1,388	1,417	1,364	1,510
6	1,208	1,272	1,340	1,371	1,434	1,452	1,407
7	1,178	1,221	1,268	1,373	1,403	1,491	1,509
8	1,126	1,199	1,243	1,299	1,409	1,460	1,551
9	1,129	1,180	1,248	1,272	1,338	1,451	1,499
10	1,187	1,151	1,189	1,278	1,310	1,378	1,490
11	1,078	1,202	1,134	1,193	1,283	1,314	1,383
12	984	1,038	1,173	1,138	1,193	1,283	1,314
<b>GRAND TOTAL</b>	<b>15,346</b>	<b>15,984</b>	<b>16,381</b>	<b>16,851</b>	<b>17,409</b>	<b>17,931</b>	<b>18,466</b>
By Building	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Heritage Primary	630	669	548	579	572	594	612
Heritage Intermediate	678	722	755	751	781	791	811
Boone Trail	953	970	897	877	866	823	813
Green Tree	645	614	734	732	722	731	730
Crossroads	738	681	794	779	769	739	743
Prairie View	617	612	664	818	828	795	797
Peine Ridge	720	731	677	696	723	737	750
Duello	795	841	762	787	830	846	858
Lakeview	762	811	728	735	728	738	755
Discovery Ridge	918	1,070	924	839	887	946	967
Wabash	-	-	801	835	884	944	997
Stone Creek	-	-	842	870	883	870	887
<b>Total Elementary</b>	<b>7,456</b>	<b>7,721</b>	<b>9,126</b>	<b>9,298</b>	<b>9,473</b>	<b>9,554</b>	<b>9,720</b>
WMS	1,236	1,322	898	1,007	1,066	1,111	1,129
SMS	1,280	1,294	869	865	896	966	1,007
FMS	996	1,076	744	800	850	874	924
<b>Total MS</b>	<b>3,512</b>	<b>3,692</b>	<b>2,511</b>	<b>2,672</b>	<b>2,812</b>	<b>2,951</b>	<b>3,060</b>
Holt	1,662	1,693	1,741	1,746	1,872	1,993	2,109
Timberland	1,778	1,633	1,671	1,729	1,787	1,830	1,885
Liberty	938	1,245	1,332	1,406	1,465	1,603	1,693
<b>Total HS</b>	<b>4,378</b>	<b>4,571</b>	<b>4,744</b>	<b>4,881</b>	<b>5,124</b>	<b>5,426</b>	<b>5,686</b>
<b>GRAND TOTAL</b>	<b>15,346</b>	<b>15,984</b>	<b>16,381</b>	<b>16,851</b>	<b>17,409</b>	<b>17,931</b>	<b>18,466</b>



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

# SPECIAL EDUCATION DISTRICT PROFILE

### Missouri Department of Elementary and Secondary Education Special Education District Profile

### WENTZVILLE R-IV (092-089)

As required by the Individuals with Disabilities Education Improvement Act of 2004, the Missouri State Performance Plan (SPP) is a plan that includes targets for student performance indicators and improvement activities designed to enable districts (regular districts, charter schools and state operated programs) and the state to meet those targets. Missouri is also required to publicly report on the performance of each local education agency (LEA) in relation to the targets established in the SPP. The State Performance Plan can be found online at:  
<http://dese.mo.gov/special-education/state-performance-plan>

The purpose of this profile is to:

1. Provide information to the public about the performance of districts on the SPP Indicators
2. Address other outcome measures for students receiving special education services.

Page 1 of this profile summarizes whether the district met or did not meet the target for each indicator. The remaining pages provide additional data for the SPP indicators (noted as "SPP #").

Students with disabilities are those students who qualify for special education services and who have an Individualized Education Program (IEP). Data sources are provided for each table included in this profile, however most of the data are reported by the district directly to the Department.

See the link below for the Special Education Profile Review Guide  
<http://dese.mo.gov/sites/default/files/districtprofilereviewguide.pdf>

Questions? Please contact Special Education - Data Coordination at 573-751-7848  
[speddata@dese.mo.gov](mailto:speddata@dese.mo.gov)

\* - Indicates the number or percent has been suppressed due to cell size.

PROD/2018-002-Special Education District Profile - Public

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# WENTZVILLE R-IV SCHOOL DISTRICT

## 2018-2019 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education  
Special Education District Profile

WENTZVILLE R-IV (092-089)

SPP Targets and District Status				
SPP Indicator		District Data 2016-17		Target 16-17
Early Childhood Special Education Data (Table A)				
ECSE children in regular EC program receiving majority of services in EC (SPP 6A)		20.6%	Not Met	≥ 32.0%
ECSE children in special education separate class, school or residential setting (SPP 6B)		50.0%	Not Met	≤ 29.0%
Percent of children referred by First Steps prior to age 3, who are found eligible for ECSE, and who have an IEP developed and implemented by their third birthdays (SPP 12) *		97.2%	Not Met	= 100.0%
Percent of children in ECSE who demonstrated improved: (SPP 7)	Positive social-emotional skills:	Summary Statement 1	99.0%	Met ≥ 92.7%
		Summary Statement 2	41.0%	Not Met ≥ 45.0%
	Acquisition and use of knowledge and skills:	Summary Statement 1	99.0%	Met ≥ 93.8%
		Summary Statement 2	37.1%	Met ≥ 37.0%
	Use of appropriate behaviors to meet needs:	Summary Statement 1	96.9%	Met ≥ 90.7%
		Summary Statement 2	55.2%	Met ≥ 53.0%
Child Count and Educational Environment Data (Table B)				
Percent of children with IEPs inside regular class 80% or more of the day (SPP 5A)		57.8%	Met	≥ 56.0%
Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B)		9.8%	Met	≤ 10.2%
Percent of children with IEPs served in separate settings (SPP 5C)		1.9%	Met	≤ 3.7%
Does the LEA have disproportionate representation of racial/ethnic groups in special education and related services, or in specific disability categories, that is the result of inappropriate identification? (SPP 9/10)		No	NA	NA
Assessment Data (Table C)				
Participation rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3B)		99.8%	Met	≥ 95.0%
Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B)		99.8%	Met	≥ 95.0%
Proficiency rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3C)		33.9%	Met	≥ 29.0%
Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C)		20.5%	Met	≥ 20.0%
Evaluation Data (Table D)				
Percent of children with parental consent to evaluate who were evaluated and had eligibility determined within 60 days (SPP 11) *		99.7%	Not Met	= 100.0%
Parent Survey Data (Table E)				
Percent of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities (SPP 8)		65.8%	Not Met	≥ 70.0%
Suspension/Expulsion Data (Table F)				
Does the LEA have significant discrepancies in the rate of suspension/expulsion of greater than 10 days for children with IEPs? (SPP 4A)		No	NA	NA
Does the LEA have significant discrepancies, by race or ethnicity, in the rate of suspension/expulsion of greater than 10 days for children with IEPs, that are the result of inappropriate policies/procedures/practices? (SPP 4B)		No	NA	NA
Secondary Transition Data (Table G)				
Graduation rate for students with disabilities (SPP 1)		84.2%	Met	≥ 73.5%
Dropout rate for students with disabilities (SPP 2)		1.5%	Met	≤ 4.8%
Percent of youth age 16 and above with an IEP that includes coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet the post-secondary goals (SPP 13) *		85.7%	Not Met	= 100.0%

\* - Indicates the number or percent has been suppressed due to cell size.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

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Percent of youth who had IEPs, are no longer in secondary school and who have been: (SPP 14)	enrolled in higher education	32.4%	Met	≥	24.4%
	enrolled in higher education or competitively employed	72.4%	Met	≥	46.9%
	total employed / continuing education	74.3%	Met	≥	51.3%

\* Data are collected from districts in conjunction with their Monitoring review, so data is not available for all districts every year.

\* - Indicates the number or percent has been suppressed due to cell size.

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# WENTZVILLE R-IV SCHOOL DISTRICT

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### Early Childhood Special Education (ECSE) Data - (Table A)

#### Early Childhood Special Education Child Count (A1)

The following indicates the number of children who are eligible for and receiving early childhood special education services.

Total Early Childhood 3-PK5				
	2014-15	2015-16	2016-17	State 2016-17
Child Count	221	257	248	12,821

Source: District reported data via MOSIS Student Core (December cycle)

#### Early Childhood Special Education Educational Environments (ages 3-PK5) (SPP 6) (A2)

The following indicates the educational environment of children receiving early childhood special education services.

Educational Environments	2014-15		2015-16		2016-17		State 2016-17
	#	%	#	%	#	%	%
<i>In the regular early childhood program:</i>	84	38.0%	101	39.3%	99	39.9%	57.3%
10+ hours with majority of SPED services in EC Program*	43	19.5%	43	16.7%	48	19.4%	22.7%
10+ hours with majority of SPED services in Other Location	26	11.8%	28	10.9%	31	12.5%	25.6%
less than 10 hours with majority of SPED services in EC Program*	*	*	13	5.1%	*	*	2.9%
less than 10 hours with majority of SPED services in Other Location	13	5.8%	17	6.6%	17	6.9%	6.2%
Separate Class	79	35.7%	114	44.4%	110	44.4%	32.2%
Separate School	31	14.0%	20	7.8%	14	5.6%	1.4%
Residential Facility	*	*	*	*	*	*	*
Home	*	*	*	*	*	*	0.8%
Service Provider Location	17	7.7%	16	6.2%	25	10.1%	8.3%
Total Early Childhood	221	100.0%	257	100.0%	248	100.0%	100.0%
Total attending and receiving majority of services in early childhood program* (SPP 6A)	45	20.4%	56	21.8%	51	20.6%	25.6%
Total separate placements** (SPP 6B)	110	49.8%	134	52.1%	124	50.0%	33.5%

Source: District reported data via MOSIS Student Core (December cycle)

Percentage = Educational Environment / Total Early Childhood

\*Total attending includes children in an early childhood program and receiving the majority of their SPED services in the EC program

\*\*Total separate includes children reported in Separate Class, Separate School, and Residential Facility

#### Transition from First Steps (Part C) (SPP 12) (A3)

For children referred from the First Steps program, districts are required to develop and implement an IEP by the third birthday. The following data shows the percent of children referred by First Steps prior to age 3, who were found eligible for ECSE, and who had an IEP developed and implemented by their third birthdays.

Reporting Year	2012-13	2013-14	2014-15	2015-16	2016-17
Number referred and eligible	NA	25	NA	NA	38
IEPs developed with acceptable timelines	NA	25	NA	NA	35
Percent developed within acceptable timelines	NA	100.0%	NA	NA	97.2%
State % developed within acceptable timelines	94.2%	98.8%	95.5%	97.5%	99.0%

Source: Data are collected from districts in the year prior to monitoring review

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# WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

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## Early Childhood Special Education (ECSE) Data - (Table A)

### Early Childhood Outcome Data (SPP 7) (A4)

Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

2016-17 School Year	Social Emotional Skills			Acquiring and Using Knowledge and Skills			Taking Appropriate Action to Meet Needs		
Outcomes: Percent of children who	#	%	State %	#	%	State %	#	%	State %
a. did not improve functioning	*	*	1.1%	*	*	1.3%	*	*	1.3%
b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers	*	*	1.9%	*	*	1.3%	*	*	2.1%
c. improved functioning to a level nearer to same-aged peers but did not reach	61	58.1%	51.6%	65	61.9%	58.3%	44	41.9%	41.8%
d. improved functioning to reach a level comparable to same-aged peers	35	33.3%	29.3%	39	37.1%	32.3%	51	48.6%	35.5%
e. maintained functioning at a level comparable to same-aged peers	*	*	16.1%	*	*	6.8%	*	*	19.3%
<b>Total:</b>	<b>105</b>	<b>100.0%</b>	<b>100.0%</b>	<b>105</b>	<b>100.0%</b>	<b>100.0%</b>	<b>105</b>	<b>100.0%</b>	<b>100.0%</b>

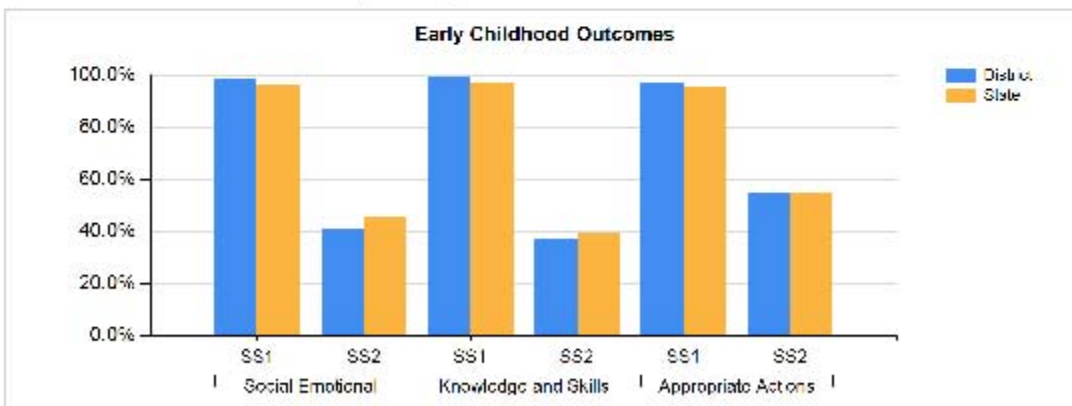
### Summary Statements

1. Of those children who entered the program below age expectation, the percent that substantially increased their rate of growth by the time they exited.	99.0%	96.4%	99.0%	97.3%	96.9%	95.8%
2. Percent of children who were functioning within age expectations by the time they exited.	41.0%	45.3%	37.1%	39.2%	55.2%	54.8%

Summary Calculations: 1.  $((c+d)/(a+b+c+d)) \times 100$  2.  $((d+e)/(a+b+c+d+e))$

Source: MOSIS Student Core (June cycle)

Note: Excludes children who transferred districts (district totals) and children in ECSE less than 6 months



SS1 - Summary Statement 1 (see above)

SS2 - Summary Statement 2 (see above)

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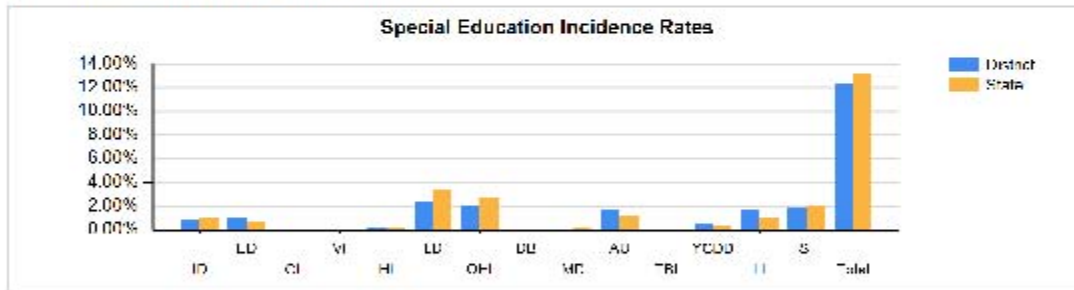
## Child Count and Educational Environment Data - (Table B)

### Child Count (5K-21) and Parentally-Placed Private School Students (PPPS) (B1)

The following table indicates the number and incidence rate of students with disabilities by disability category.

Disability Category	Total	PPPS	Incidence Rate 2016-17	State 2016-17
Intellectual Disability	136	*	0.85%	1.07%
Emotional Disturbance	156	*	0.98%	0.75%
Orthopedic Impairment	*	*	*	0.05%
Visual Impairment	*	*	*	0.05%
Hearing Impairment	21	*	0.13%	0.12%
Specific Learning Disability	389	*	2.43%	3.44%
Other Health Impairment	319	*	2.00%	2.73%
Deaf/Blindness	*	*	*	0.00%
Multiple Disabilities	13	*	0.08%	0.16%
Autism	262	*	1.64%	1.25%
Traumatic Brain Injury	*	*	*	0.05%
Young Child w/ Developmental Delay	90	*	0.56%	0.31%
Language Impairment	278	*	1.74%	1.09%
Speech Impairment	296	42	1.85%	2.05%
<b>Total</b>	<b>1,976</b>	<b>60</b>	<b>12.37%</b>	<b>13.12%</b>

Source: District reported data via MOSIS Student Core (December cycle) Child Count data is as of December 1  
Incidence rate = Total 5K-21 Child Count / K-12 district enrollment



### Percent of Students by Race/Ethnicity (SPP 9/10) (B2)

The following table indicates the percentage of students by race for total district enrollment, special education child count and disability categories.

School Year: 2016-17	Amer Indian %	Asian %	Black %	Hispanic %	Multi %	Pacific %	White %	Total %
Total District Enrollment (K-12)	0.2%	1.8%	6.4%	4.6%	3.4%	0.1%	83.5%	100.0%
Total IEP Child Count (5K-21)	*	0.9%	9.3%	5.3%	3.6%	*	80.4%	100.0%
Intellectual Disability	*	*	21.3%	8.1%	*	*	67.6%	100.0%
Emotional Disturbance	*	*	14.1%	*	*	*	76.9%	100.0%
Specific Learning Disability	*	*	10.3%	3.9%	*	*	83.5%	100.0%
Other Health Impairment	*	*	9.1%	5.6%	4.4%	*	80.6%	100.0%
Autism	*	*	5.7%	*	*	*	84.4%	100.0%
Speech/Language Impairment	*	*	6.6%	7.0%	3.8%	*	80.5%	100.0%

Source: District reported data via MOSIS Student Core (October and December cycle) Child Count data is as of December 1

\* - Indicates the number or percent has been suppressed due to cell size.



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## Child Count and Educational Environment Data - (Table B)

### School-age Educational Environments (SPP 5) (B3)

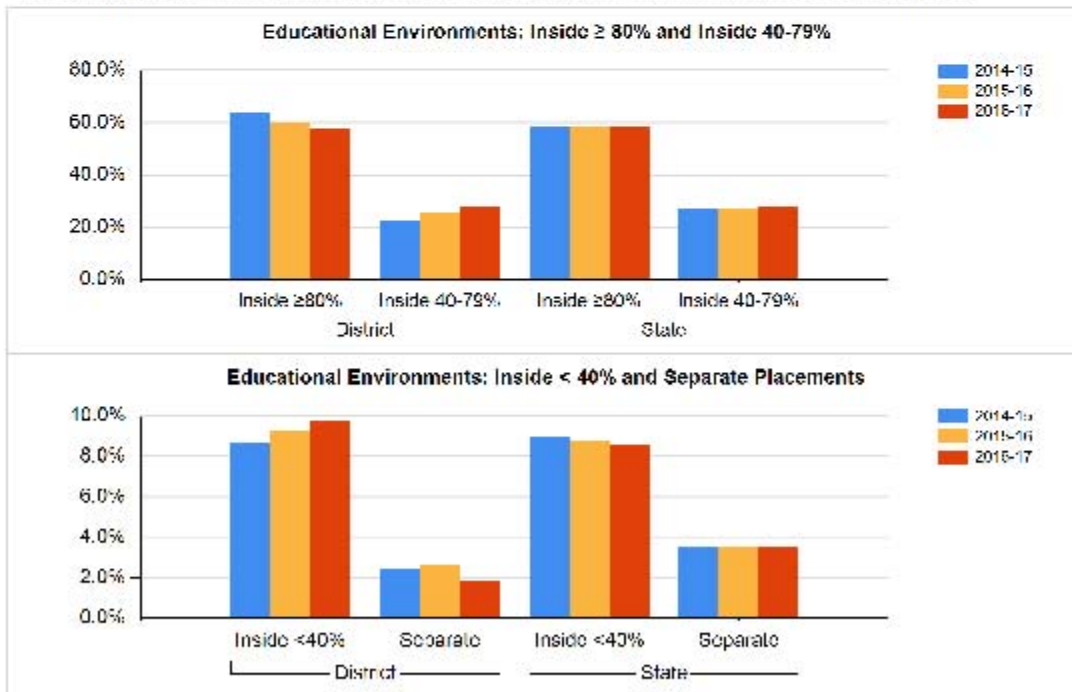
The following table indicates the amount of time students with disabilities are included in the general education classroom.

Placement Categories	2014-15		2015-16		2016-17		State 2016-17
	#	%	#	%	#	%	%
Inside Regular Class 80% or More (SPP 5A)	1123	63.4%	1097	59.7%	1143	57.8%	58.1%
Inside Regular Class 40-79%	393	22.2%	459	25.0%	543	27.5%	27.6%
Inside Regular Class < 40% (SPP 5B)	153	8.6%	170	9.3%	193	9.8%	8.6%
Private Separate (Day) School*	35	2.0%	39	2.1%	22	1.1%	0.8%
Public Separate (Day) School*	"	"	"	"	"	"	1.4%
Homebound/Hospital*	"	"	"	"	15	0.8%	0.5%
Private Residential Facility*	"	"	"	"	"	"	"
Correctional Facility	"	"	"	"	"	"	0.2%
Parentally Placed Private School	59	3.3%	63	3.4%	60	3.0%	2.0%
State Operated Separate School*	"	"	"	"	"	"	0.8%
Total School Age	1,771	100.0%	1,837	100.0%	1,976	100.0%	100.0%
Total of Separate Placements* (SPP 5C)	43	2.4%	48	2.6%	37	1.9%	3.5%

Source: District reported data via MOSIS Student Core (December cycle)

\*Total Separate\* includes: Private/Public Separate Facilities; Homebound/Hospital; Private Residential Facilities and State Operated School

\*This category is only used by Missouri School for the Blind, Missouri School for the Deaf and Missouri Schools for the Severely Disabled



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## Student Assessment Data - (Table C)

### Missouri Assessment Program (IEP MAP and MAP-Alternate) (SPP 3B and 3C) (C1)

The following table indicates statewide assessment results for students with disabilities.

Assessment results for 2014, 2016 and 2018 in the content areas of English language arts and mathematics are not comparable to each other due to changes in the assessments.

Grade	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two
<b>2016-17 - IEP MAP and MAP-A</b>												
<b>English Language Arts</b>							<b>Mathematics</b>					
03	162	162	59	100.0%	36.4%	35.5%	162	162	46	100.0%	28.4%	26.9%
04	176	176	71	100.0%	40.3%	34.6%	176	176	43	100.0%	24.4%	24.8%
05	181	181	81	100.0%	44.8%	27.8%	181	181	46	100.0%	25.4%	19.2%
06	165	163	49	98.8%	30.1%	25.8%	165	163	32	98.8%	19.6%	13.8%
07	158	158	45	100.0%	28.5%	24.3%	158	158	24	100.0%	15.2%	13.1%
08	164	164	37	100.0%	22.6%	21.9%	157	157	14	100.0%	8.9%	8.7%
HS	*	*	*	*	*	35.1%	*	*	*	*	*	15.3%
3-5	519	519	211	100.0%	40.7%	32.7%	519	519	135	100.0%	26.0%	23.6%
6-8	487	485	131	99.6%	27.0%	24.0%	480	478	70	99.6%	14.6%	12.0%
All	1,015	1,013	343	99.8%	33.9%	28.7%	1,008	1,006	206	99.8%	20.5%	18.1%
<b>2015-16 - IEP MAP and MAP-A</b>												
<b>English Language Arts</b>							<b>Mathematics</b>					
03	151	151	41	100.0%	27.2%	34.2%	150	150	24	100.0%	16.0%	26.1%
04	178	176	66	100.0%	37.5%	33.5%	175	175	55	100.0%	31.4%	24.3%
05	163	163	67	100.0%	41.1%	27.5%	163	163	48	100.0%	29.4%	19.2%
06	165	165	43	100.0%	26.1%	26.3%	165	165	28	100.0%	17.0%	13.4%
07	167	167	49	100.0%	29.3%	23.2%	165	165	30	100.0%	18.2%	12.9%
08	125	125	46	100.0%	36.8%	21.6%	120	119	21	99.2%	17.6%	8.5%
HS	109	109	60	100.0%	55.0%	38.3%	100	100	40	100.0%	40.0%	25.1%
3-5	490	490	174	100.0%	35.5%	31.8%	488	488	127	100.0%	26.0%	23.2%
6-8	457	457	138	100.0%	30.2%	23.8%	450	449	79	99.8%	17.6%	11.7%
All	1,056	1,056	372	100.0%	35.2%	29.2%	1,038	1,037	246	99.9%	23.7%	18.6%
<b>2014-15 - IEP MAP and MAP-A</b>												
<b>English Language Arts</b>							<b>Mathematics</b>					
03	152	152	64	100.0%	42.1%	31.1%	152	152	47	100.0%	30.9%	25.9%
04	159	159	55	100.0%	34.6%	30.2%	159	159	47	100.0%	29.6%	23.3%
05	164	164	61	100.0%	37.2%	26.5%	162	162	25	100.0%	15.4%	15.6%
06	168	168	38	100.0%	22.6%	22.6%	167	167	25	100.0%	15.0%	12.4%
07	148	146	46	100.0%	31.5%	21.5%	141	141	29	100.0%	20.6%	10.8%
08	149	149	39	100.0%	26.2%	19.3%	141	141	17	100.0%	12.1%	8.9%
HS	105	105	47	100.0%	44.8%	34.6%	129	129	54	100.0%	41.9%	23.4%
3-5	475	475	180	100.0%	37.9%	29.3%	473	473	119	100.0%	25.2%	21.6%
6-8	463	463	123	100.0%	26.6%	21.2%	449	449	71	100.0%	15.8%	10.8%
All	1,043	1,043	350	100.0%	33.6%	26.5%	1,051	1,051	244	100.0%	23.2%	17.3%

Source: MAP Assessment - Includes MAP and MAP-A results

Acct = Accountable; Rept = Reportable; Number Top Two = Proficient + Advanced; Participation Rate (Part Rate) = Reportable / Accountable

Proficient or Advanced Percent (Percent Top Two) = (Number of Proficient + Number of Advanced) / Reportable

HS: High school totals include required End of Course exams (English II and Algebra I) and alternate assessments

\* - Indicates the number or percent has been suppressed due to cell size.

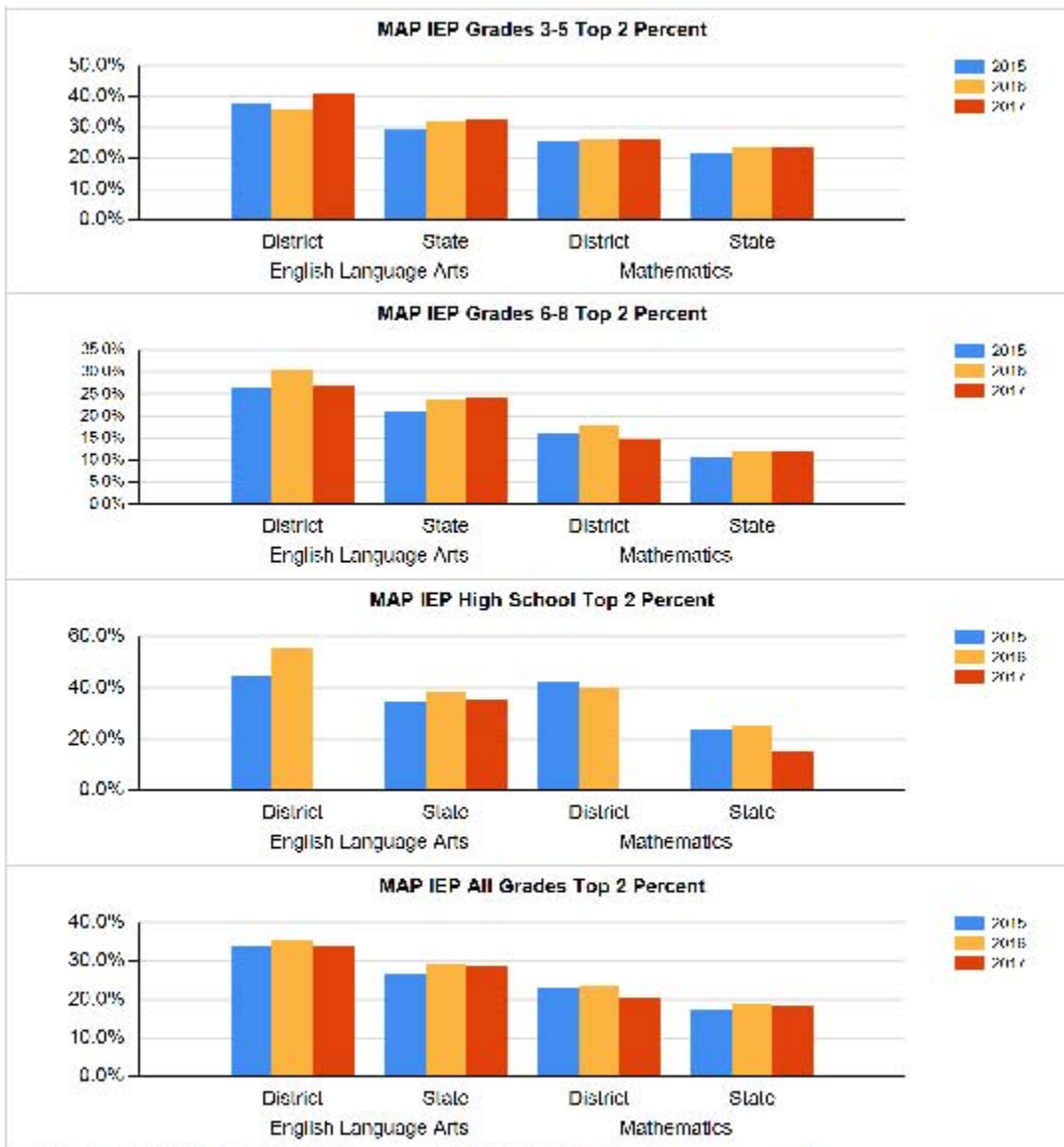


# WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

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**Student Assessment Data - (Table C)**



HS: High school totals include required End of Course exams (English II and Algebra I) and alternate assessments

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### Evaluation and Parent Involvement Data - (Tables D and E)

#### Initial Evaluation Timelines (SPP 11) (Table D)

Districts are required to complete initial evaluations and determine eligibility within 60 days from referral to special education. The following table reflects the percent of children who, with parental consent, had eligibility for special education determined within 60 days.

Reporting Year	2012-13	2013-14	2014-15	2015-16	2016-17
Number evaluated	NA	243	NA	NA	325
Number within acceptable timelines	NA	243	NA	NA	324
Percent within acceptable timelines	NA	100.0%	NA	NA	99.7%
State % within acceptable timelines	97.4%	99.0%	98.0%	98.8%	99.5%

Note: Data collected from districts in year prior to monitoring review

#### Parent Survey Data (SPP 8) (Table E)

Parents are surveyed about their level of involvement with their children's education. The following table indicates the percent of parents with a child receiving special education services who reported that schools encouraged parent involvement as a means of improving services and results for children with disabilities.

Reporting Year	2012-13	2013-14	2014-15	2015-16	2016-17
Total Responses	NA	NA	NA	NA	243
Number Agree/Strongly Agree	NA	NA	NA	NA	160
% Agree/Strongly Agree	NA	NA	NA	NA	65.8%
State % Agree/Strongly Agree	77.6%	74.5%	73.6%	75.7%	72.7%

Source: MSIP Parent Advance Questionnaire (through 2010-11) and/or special education parent survey

Note: Data collected from districts in conjunction with their monitoring review

\* - Indicates the number or percent has been suppressed due to cell size.





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## Suspension/Expulsion Data - (Table F)

### Suspension/Expulsion Data (SPP 4A/4B) (Table F)

School Year 2016-2017	Students with Disabilities			Nondisabled Students			District	State
	District		State	District		State	Ratio of IEP : NonIEP rate	Ratio of IEP : NonIEP rate
	Number	Rate per 100 students	Rate per 100 students	Number	Rate per 100 students	Rate per 100 students		
Student Counts								
OSS - All	110	4.95	9.48	177	1.25	4.27	3.95	2.22
OSS > 10 Days	13	0.58	1.57	35	0.25	0.63	2.38	2.47
ISS - All	258	11.51	13.74	642	4.54	8.22	2.54	1.87
ISS > 10 Days	23	1.03	1.28	43	0.30	0.58	3.40	2.24
Total OSS and ISS	294	13.22	18.22	718	5.07	10.33	2.61	1.78
Incident Counts								
OSS - All	178	7.91	19.78	230	1.63	7.42	4.87	2.87
OSS > 10 Days	13	0.58	1.68	38	0.27	0.68	2.18	2.45
American Indian	"	"	2.18				"	3.19
Asian	"	"	"				"	"
Black	"	"	4.90				"	7.16
Hispanic	"	"	1.22				"	1.79
Multi Racial	"	"	1.53				"	2.24
Pacific Islander	"	"	"				"	"
White	"	"	0.95				"	1.39
ISS - All	698	31.38	34.39	1,357	9.59	18.13	3.27	1.90
ISS > 10 Days	23	1.03	1.29	43	0.30	0.57	3.40	2.26
Total OSS and ISS	874	39.30	54.17	1,587	11.21	25.55	3.50	2.12

Source: District reported data via MOSIS Discipline and MOSIS Student Core.  
# is the number of students or incidents reported; rate is the rate per 100 students based on total enrollment and 3-21 child count excluding PPPS  
ISS All - Any incident resulting in an in-school suspension  
ISS > 10 days - Any incident resulting in an in-school suspension for more than 10 consecutive or cumulative days  
OSS All - Any incident resulting in an out-of-school suspension  
OSS > 10 days - Any incident resulting in an out-of-school suspension for more than 10 consecutive or cumulative days  
OSS includes out-of-school suspensions, expulsions or unilateral removals  
Note: The ratios for the racial/ethnic groups use the Nondisabled OSS > 10 days for all races as the comparison group

\* - Indicates the number or percent has been suppressed due to cell size.



# WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education  
Special Education District Profile

WENTZVILLE R-IV (092-089)

## Secondary Transition Data - (Table G)

### Graduation / Dropout Data for Students with Disabilities (SPP 1, 2) (G1)

The following tables indicate the numbers and percents of students with disabilities who graduated or dropped out from school.

Graduation data	2014-15	2015-16	2016-17	State 2016-17
Total Number of IEP Students Graduated	110	98	118	6,363

Graduation Cohort data / rates (SPP 1)	4-Year Rate		5-Year Rate		6-Year Rate		7-Year Rate	
	District	State	District	State	District	State	District	State
2017 Cohort	2017		2018		2019		2020	
Total Cohort Graduates	112	5,756						
Total Cohort	133	7,464						
Graduation Rate	84.2%	77.1%	NA	NA	NA	NA	NA	NA
2016 Cohort	2016		2017		2018		2019	
Total Cohort Graduates	90	5,796	95	6,126				
Total Cohort	108	7,465	109	7,379				
Graduation Rate	83.3%	77.6%	87.2%	83.0%	NA	NA	NA	NA
2015 Cohort	2015		2016		2017		2018	
Total Cohort Graduates	103	5,794	108	6,161	110	6,309		
Total Cohort	117	7,531	117	7,453	116	7,393		
Graduation Rate	88.0%	76.9%	92.3%	82.7%	94.8%	85.3%	NA	NA
2014 Cohort	2014		2015		2016		2017	
Total Cohort Graduates	94	5,831	100	6,234	103	6,380	105	6,524
Total Cohort	113	7,746	110	7,662	110	7,622	111	7,605
Graduation Rate	83.2%	75.3%	90.9%	81.4%	93.6%	83.7%	94.6%	85.8%

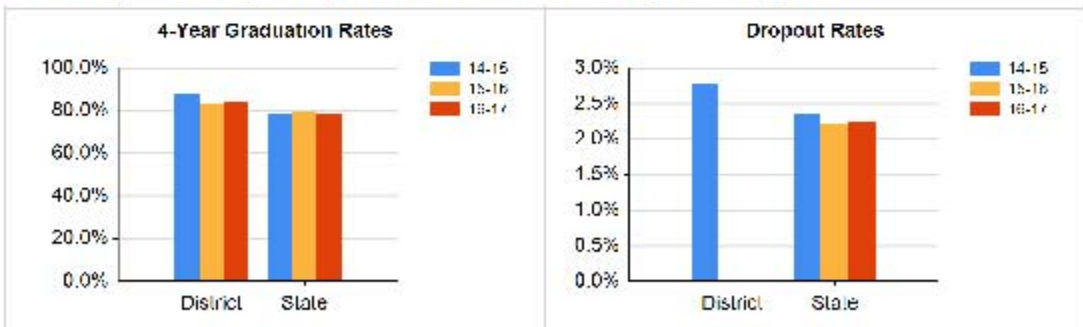
Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

Dropout data (SPP 2) (grades 9-12)	2014-15	2015-16	2016-17	State 2016-17
Total students with disabilities grades 9-12	580	594	616	38,391
Number of students with disabilities who dropped out	16	*	*	858
Dropout rate for students with disabilities	2.8%	*	*	2.2%

Source: District reported data via MOSIS Student Core (June cycle) and MOSIS Enrollment and Attendance

Dropout rate = Number of IEP dropouts in grades 9-12 / Total number of IEP students in grades 9-12

NA - Elementary districts do not report their high school students, therefore will not have a graduation or dropout rate.



\* - Indicates the number or percent has been suppressed due to cell size.





# WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education  
Special Education District Profile

WENTZVILLE R-IV (092-089)

## Secondary Transition Data - (Table G)

### Secondary Transition Plans (SPP 13) (G2)

IEPs must include coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet their post-secondary goals. The following data show the percent of youth age 16 and above with a transition plan that meets these requirements as determined by file review of a sample of IEPs.

Reporting Year	2012-13	2013-14	2014-15	2015-16	2016-17
Total Reviewed	NA	*	NA	NA	*
Number Met	NA	*	*	*	*
Percent Met	NA	*	NA	NA	*
State	87.5%	88.6%	88.6%	88.3%	87.7%

Note: Data collected from districts in year prior to monitoring review

### Follow-up on Previous Year's Graduates and Dropouts (IEP) (SPP 14) (G3)

Districts are required to follow-up for special education graduates and dropouts from the previous year. The following table indicates the district-reported data.

Follow-up reported during the 2016-2017 School Year	15-16 Graduates		15-16 Dropouts		Total		State
	#	%	#	%	#	%	
(1) 2 YR College (completed at least one term)	25	25.5%	*	*	25	23.8%	20.8%
(2) 4 YR College (completed at least one term)	*	*	*	*	*	*	7.7%
(3) Non College (completed at least one term)	*	*	*	*	*	*	3.2%
(4) Employed (Competitively) (at least 20 hrs per week for 90 days)	35	35.7%	*	*	38	36.2%	29.2%
(5) Employed (Non Competitively) (at least 20 hrs per week for 90 days)	*	*	*	*	*	*	1.5%
(6) Military	*	*	*	*	*	*	1.9%
(7) Other	16	16.3%	*	*	17	16.2%	11.7%
(8) Continuing Education - did not complete one term	*	*	*	*	*	*	4.5%
(9) Employed - less than 20 hrs per week or 90 days	*	*	*	*	*	*	6.0%
(10) Unknown	*	*	*	*	*	*	13.4%
(11) Not Available	*	*	*	*	*	*	
Total (excludes Not Available)	88	100.0%	*	*	105	100.0%	100.0%
A. Enrolled in higher education*	34	34.7%	*	*	34	32.4%	28.5%
B. Enrolled in higher education or competitively employed*	73	74.5%	*	*	76	72.4%	59.7%
C. Total Employed / Continuing Education*	75	76.5%	*	*	78	74.3%	64.3%

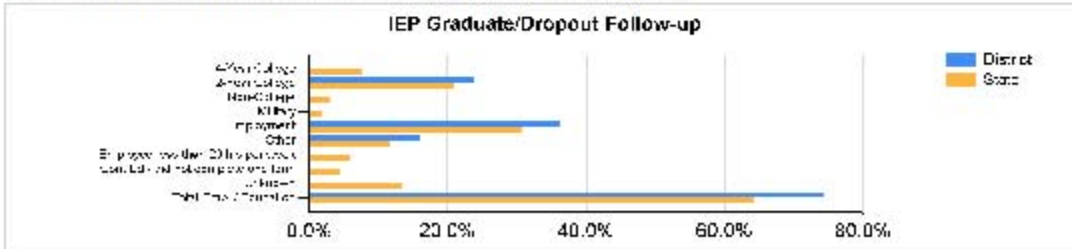
Source: District reported data via MOSIS February Follow-up

#### \*Summary Calculations

A. Enrolled in higher education for at least one complete term [(1) + (2)]

B. Enrolled in higher education at least 1 complete term or competitively employed 20 hrs a week for at least 90 days [(1) + (2) + (4) + (6)]

C. Enrolled in higher education or other postsecondary education or training program for at least one complete term or competitively employed or in some other employment for 20 hours a week for at least 90 days [(1) + (2) + (3) + (4) + (5) + (6)]



\* - Indicates the number or percent has been suppressed due to cell size.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### PERSONNEL INFORMATION

Teacher and administrator data for the District is presented in the table below and on the graphs on the following pages.

#### PERSONNEL DATA

	Year	2013	2014	2015	2016	2017
Average Teacher Salary (Regular Term)	Wentzville	\$51,447	\$53,521	\$54,049	\$55,124	\$56,148
	Missouri	\$46,224	\$46,758	\$47,410	\$47,956	\$48,619
Average Teacher Salary (Total*)	Wentzville	\$52,456	\$54,661	\$55,204	\$56,378	\$57,372
	Missouri	\$47,247	\$47,849	\$48,493	\$49,060	\$49,763
Average Administrator Salary	Wentzville	\$101,590	\$103,935	\$105,132	\$104,169	\$103,967
	Missouri	\$86,033	\$87,206	\$88,821	\$90,121	\$91,504
Average Years of Experience	Wentzville	10.9	11.1	11.1	11.5	11.6
	Missouri	12.4	12.3	12.2	12.3	12.3
Teachers with a Master Degree or Higher (%)	Wentzville	76.1	77.9	79.0	78.3	78
	Missouri	59.1	58.9	58.9	58.7	58.6

\* Includes extended contract salary, Career Ladder supplement and extra duty pay





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### AVERAGE TEACHER SALARY (REGULAR TERM)

Average Teacher Salary (Regular Term)



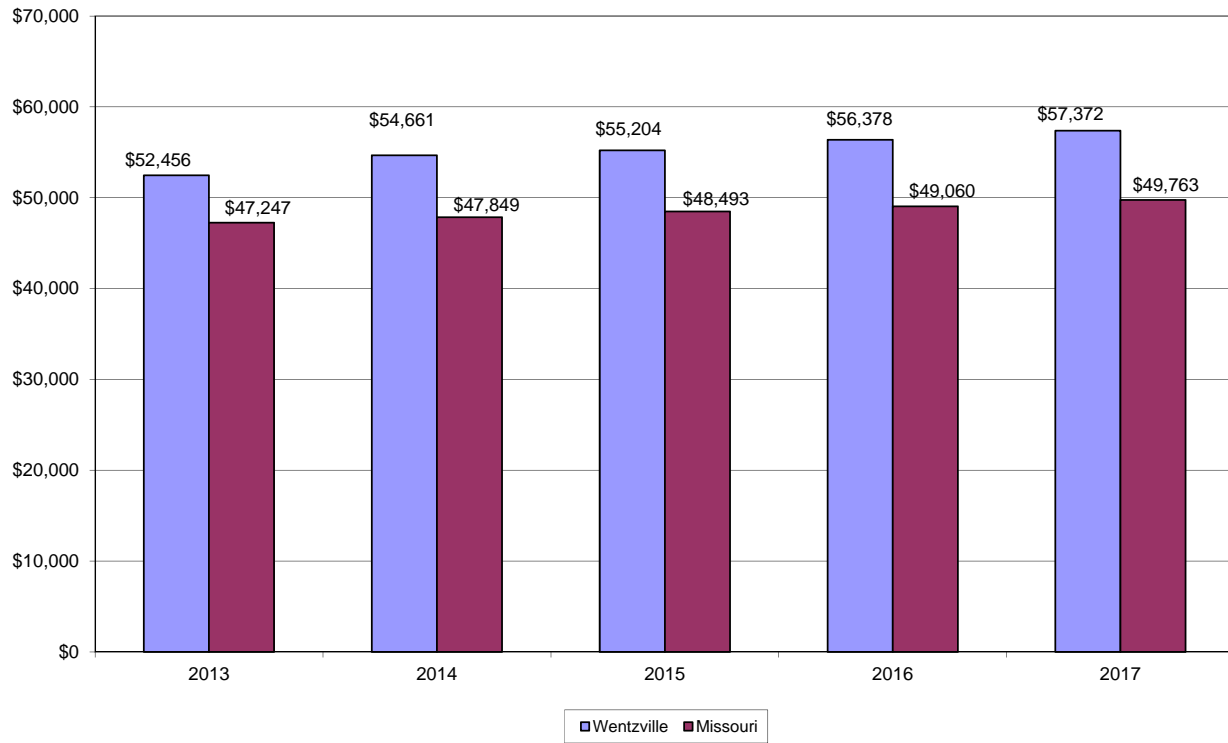




## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### AVERAGE TEACHER SALARY (TOTAL)

Average Teacher Salary (Total)

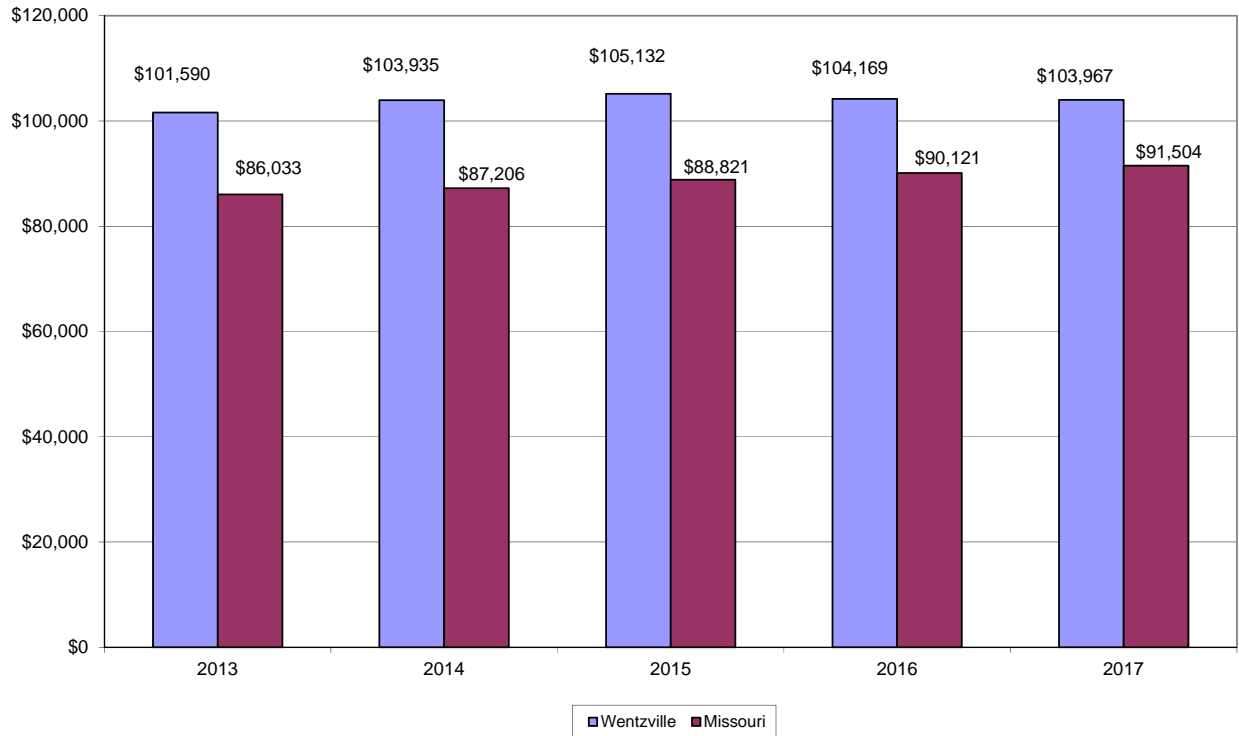




## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### AVERAGE ADMINISTRATOR SALARY

Average Administrator Salary



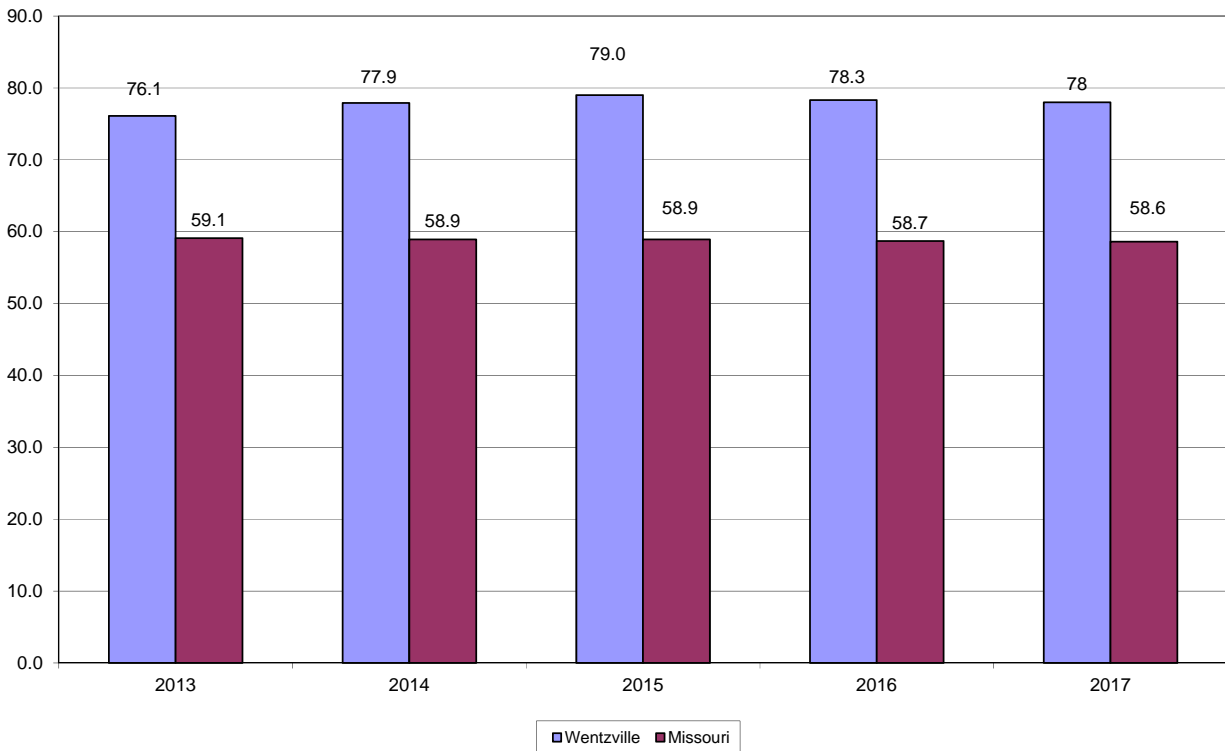




## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### TEACHERS WITH A MASTER DEGREE OR HIGHER (%)

Teachers with a Master Degree or Higher (%)

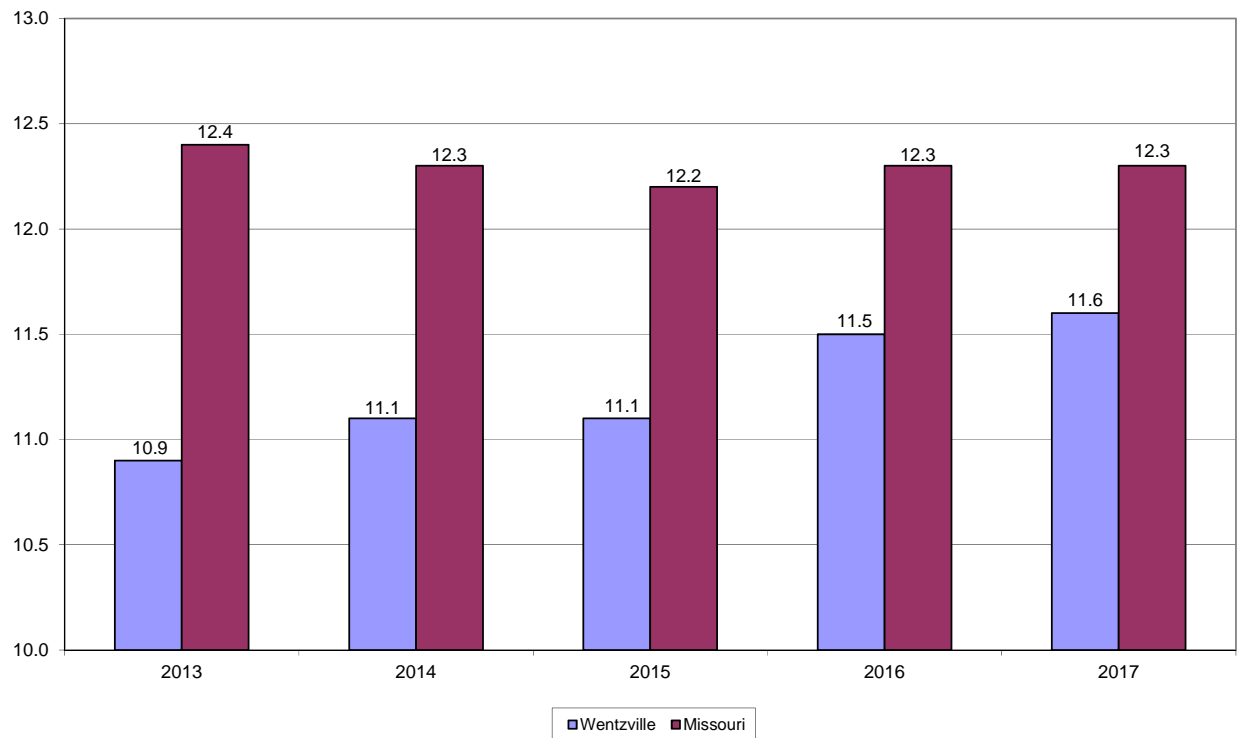




## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### AVERAGE YEARS OF EXPERIENCE - TEACHERS

Average Years of Experience - Teachers





# WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

## BOARD APPROVED STUDENT CALENDAR



### Wentzville School District 2018-2019 Student Calendar

First and Last Day of School			
First Day of School	August 16, 2018		
Last Scheduled Day of School	May 24, 2019		
Last Possible Day of School	June 10, 2019 (with weather make-up days)		
Holidays - School Not in Session			
Labor Day	September 3, 2018		
Thanksgiving Break	November 21-23, 2018		
Martin Luther King's Day	January 21, 2019		
President's Day	February 18, 2019		
Memorial Day	May 27, 2019		
Seasonal Breaks - School Not in Session			
Winter Break	December 24, 2018-January 2, 2019		
Spring Break	March 25-29, 2019		
Teacher Professional Development Days - School Not in Session			
August 31, 2018	January 18, 2019		
September 28, 2018	February 15, 2019		
October 15, 2018	April 19, 2019		
Additional Student Release Days			
October 12, 2018 Early Release (Grades K-12)	December 21, 2018 Semester Ends Early Release (Grade K-12)		
October 25, 2018 Parent/Teacher Conference (Grades K-12)	March 15, 2019 Early Release (Grades K-12)		
October 26, 2018 Earned Day Off (Grades K-12)	May 23, 2019 Finals Early Release (Grades 9-12)		
December 20, 2018 Finals Early Release (Grades 9-12)	May 24, 2019 Early Release and Last Day of School		
Student Late Starts Grades K-12			
August 27, 2018	February 11, 2019		
September 10, 2018	March 11, 2019		
October 1, 2018	April 1, 2019		
November 5, 2018	April 22, 2019		
December 3, 2018	May 6, 2019		
January 14, 2019			
<i>Holt and Timberland High Schools Start at 9:20 a.m. Liberty Starts at 9:15 a.m. Wentzville South, Wentzville Middle Schools Start at 9:30 a.m. Frontier Starts at 9:35 a.m. Boone Trail, Duello, Green Tree, Heritage, Lakeview, Peine Ridge start at 10:20 a.m. Crossroads, Discovery Ridge, Prairie View, Stone Creek, Wabash start at 10:20 a.m. Barfield Early Childhood has no late starts</i>			
Weather Make-up Days - in order taken			
Grades K-11		Grade 12	
May 28, 2019	June 4, 2019	May 15, 2019	May 22, 2019
May 29, 2019	June 5, 2019	May 16, 2019	May 23, 2019
May 30, 2019	June 6, 2019	May 17, 2019	May 24, 2019
May 31, 2019	June 7, 2019	May 20, 2019	May 28, 2019
June 3, 2019	June 10, 2019	May 21, 2019	May 29, 2019
Senior Calendar and Graduation			
May 14, 2019	Seniors Last Attendance Day (if no snow weather make-up days are needed)		
June 2, 2019	Graduation		

Revised 3/8/2018



**WENTZVILLE R-IV SCHOOL DISTRICT  
2018-2019 ANNUAL BUDGET**

**TEACHER SALARY SCHEDULE  
2018-2019**

<b>STEP</b>	<b>B.S.</b>	<b>B.S. +16</b>	<b>M.A.</b>	<b>M.A. +15</b>	<b>M.A. +30</b>	<b>PhD</b>
1	39,000	40,073	43,839	46,777	49,911	52,405
2	39,487	40,674	44,497	47,478	50,659	53,191
3	39,981	41,284	45,164	48,191	51,419	53,989
4	40,482	41,903	45,841	48,914	52,190	54,799
5	40,989	42,532	46,529	49,647	52,973	55,621
6	41,727	43,297	47,786	50,988	54,403	57,122
7	42,478	44,077	49,077	52,365	55,871	58,664
8	43,242	44,870	50,402	53,779	57,380	60,248
9	44,021	45,677	51,763	55,231	58,929	61,875
10	44,813	46,499	53,161	56,722	60,520	63,545
11	-	47,336	54,501	58,151	62,045	65,146
12	-	48,189	55,874	59,616	63,609	66,788
13	-	-	57,282	61,118	65,212	68,471
14	-	-	58,726	62,658	66,855	70,196
15	-	-	60,206	64,237	68,540	71,965
16	-	-	61,723	65,856	70,267	73,779
17	-	-	63,278	67,516	72,038	75,638
18	-	-	64,873	69,217	73,853	77,544
19	-	-	66,508	70,961	75,714	79,498
20	-	-	68,184	72,749	77,622	81,501
21	-	-	69,930	74,611	79,609	83,587
22	-	-	71,720	76,521	81,647	85,727
23	-	-	73,556	78,480	83,737	87,922





## **FUNDS AND DEFINITIONS**

The District separates its monies based on requirements from the Missouri State Statute and the Department of Elementary and Secondary Education (DESE). In addition, there are several significant expenses the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently has four governmental funds as required by the DESE: General (Incidental), Teachers', Capital Projects, and Debt Service. Along with these required governmental funds, the District maintains the following sub-funds: Food Service, Student Activities, and Bond Project accounts. The following terms and descriptions will assist the reader in the understanding of the District's funds.

### **GENERAL (INCIDENTAL) FUND**

The fund used to account for all financial resources except those required to be accounted for in other funds. Transactions in this fund are general operating expenditures that are not grouped by another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits, and instructional materials and supplies.

Food Service Sub Fund: The sub-fund used to account for all revenues and expenditures related to the provision of school food services by the District to students and staff. This fund is merged with the General (Incidental) Fund for financial reporting.

Student Activity Sub Fund: The sub-fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations. This fund is merged with the General (Incidental) Fund for financial reporting.

### **TEACHERS' FUND**

The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other schools.

Together the General (Incidental) Fund and the Teachers' Fund are considered to be the Operating Funds of the District.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### CAPITAL PROJECTS FUND

The fund used to account for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures. Included within this fund are sub-funds for specific bond issuances and related construction projects. This fund is classified as a “Non-Operating Fund” throughout the budget.

### DEBT SERVICE FUND

The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and payment of agents' fees. This fund is classified as a “Non-Operating Fund” throughout the budget.

### OTHER FUND DEFINITIONS

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Capital Projects, and Debt Service Funds.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Transfer From Other Funds: Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Transfer To Other Funds: Money paid unconditionally from a particular fund to another fund without expectation of repayment. Such monies are revenues to the receiving fund, but not of the District as a whole.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### CLASSIFICATION OF REVENUE AND EXPENDITURES

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues be classified by a combination of fund and object, and expenditures be classified by fund, object, and function. Definitions are as follows:

Fund: An independent accounting entity with its own assets, liabilities, and fund balance.

Function: An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.

Object: A brief description of the item being purchased such as supplies, books, equipment, repair, etc.

Operational Unit: The school or office that the expenditure serves.

Project/Program: This is used to designate federal project expenditures or the program the expenditure serves.

Source: The source code indicates if funds are local, county, state, or federal.

Additional Code: The additional code designates special tracking areas, such as overtime, summer school, and tires.

A typical budget code number reflecting the above would be:

100-1281-6411-8300-12810-3-21

- 100 Indicates the item is to be charged to the General Fund.
- 1281 A function code indicating Early Childhood Special Ed (ECSE) Instruction.
- 6411 An object code indicating Materials and Supplies.
- 8300 An operational unit code indicating Barfield ECSE Center.
- 12810 A project/program code indicating ECSE.
- 3 A source code indicating state funds.
- 21 An additional code indicating Summer School.

The specific codes used by the District in the FY17 budget are generally defined in the following section and utilized in the financial section of the document.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### REVENUE BY OBJECT

The revenue object code identifies the specific source of revenue, such as taxes, student activities, or grants. It also identifies whether the revenue came from a federal, state, local, or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue:

#### 5100-Local Revenue

- 5111 Current Taxes: Taxes on real and personal property within the District for the current year.
- 5112 Delinquent Taxes: Real and personal property tax revenue from prior year(s).
- 5113 School District Trust Fund: Revenue from Proposition C Sales Tax.
- 5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions.
- 5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.
- 5116 In Lieu of Tax: Revenue received for property removed from the tax rolls.
- 5140 Earnings on Investments: Interest revenue received from investments.
- 5150 Food Service Program: Sales of meals to pupils for breakfast and lunch.
- 5165 Food Service Non-Program: Sales of meals to adults and miscellaneous other food sales.
- 5170 Student Activities: All revenue received from student activities within the District.
- 5180 Community Services: All revenue received from self-funding early childhood education and before and after school care programs.
- 5190 Other Local Revenue: All other revenue received not covered in the above mentioned revenue codes.

#### 5200-County Revenue

- 5211 Fines, Escheats, Etc.: Revenue received from St. Charles County for fines, foreclosures, or unclaimed taxes.
- 5221 State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

#### 5300-State Revenue

- 5311 Basic Formula-State Monies: Revenue from the state SB287 funding formula.
- 5312 Transportation: Revenue received for transporting children.
- 5314 Early Childhood Special Education (ECSE): Revenue received for the state portion of program funding.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

- 5319 Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.
- 5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.
- 5332 Career Education: Reimbursement from state for career and technical education.
- 5333 Food Service: Revenue from state for school lunch program.
- 5359 Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.
- 5369 Residential Placement/Excess Cost: Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.
- 5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.
- 5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes.

### 5400-Federal Revenue

- 5412 Medicaid: Reimbursement for Medicaid services.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.
- 5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Act (IDEA) grant for providing special education and related services to students with disabilities.
- 5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs.
- 5445 School Lunch Program: Revenue received directly through the DESE for the National School Lunch Program.
- 5446 School Breakfast Program: Revenue received directly through the DESE for the National School Breakfast Program.
- 5448 After School Snack Program: Revenue received directly through the DESE for the After School Snack Program.
- 5451 Title I - ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.
- 5452 Title I, Part C-Migrant Education: Amounts for supplementary services to children of migrant workers.
- 5461 Title IV.A – Student Support and Academic Enrichment
- 5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.



## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.

5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

### Other Revenue

5611 Sale of Bonds: Proceeds from selling bonds from a general obligation bond issue.

5641 Sale of School Buses: Revenue from the sale of surplus school buses.

5641 Sale of Other Property: Revenue from the sale of equipment, buildings, or land.

5651 Refunding Bonds: Proceeds from a refunding of general obligation bonds.

5810 Tuition from Other Districts: Revenue received from other districts for services provided by the District.

## EXPENDITURES BY FUNCTION

The expenditure function code describes the action, purpose, or program for which activities are performed. The DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Debt. These functions are further classified into sub-functions based on schools, programs, services, and areas of responsibilities.

1000-1999 Instruction: Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long Term Debt: Activities servicing the debt of the District.





## WENTZVILLE R-IV SCHOOL DISTRICT 2018-2019 ANNUAL BUDGET

### EXPENDITURES BY OBJECT

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

6600-6699 Short and Long Term Debt: Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.





## GLOSSARY OF TERMS

The Glossary contains definition of terms used throughout the budget document. These definitions are aimed at assisting the reader in understanding the details of this document. Definitions were obtained from the Missouri Financial Accounting Manual.

**Accounting:** The procedure of maintaining systematic records of events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

**Annual School Budget:** A legal document presenting the Board's plan for allocating available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district for the fiscal year.

**Assessed Valuation:** The valuation of personal, residential, commercial, and agricultural property used for the purposes of levying taxes.

**Bond:** A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

**Bond Amortization:** Gradually paying amounts owed from a bond obligation according to a specified schedule of times and amounts.

**Budget:** The detailed outline of the probable expenditures and the anticipated revenues during a specified period of time.

**Capital Outlay:** An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

**Capital Projects Fund:** The governmental fund that accounts for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures with the exception of certain expenditures for classroom instructional capital outlay.

**Cash Basis Accounting:** A basis of accounting where revenues are recognized when the cash is received and expenses are recognized when the expenses are paid.



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**Debt Service Fund:** The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and payment of agents' fees.

**DESE:** The State of Missouri Department of Elementary and Secondary Education.

**Delinquent Property Taxes:** Taxes remaining unpaid on and after the date on which they become delinquent by statute.

**Expenditure:** Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

**Food Service Fund:** The proprietary fund used to account for all revenues and expenditures related to the provision of cafeteria services by the District to students and staff.

**FTE:** Full Time Equivalent. An FTE of 1.0 means that the person is equivalent to a full-time worker.

**Function:** The code used to describe the action, purpose, or program for which activities are performed. The functions of a district in the State of Missouri are categorized into five broad areas: Instruction, Support Services, Community Services, Facilities Acquisition & Construction, and Debt.

**Fund:** An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

**Fund Balance:** The difference between a fund's assets and its liabilities creates a balance. A positive fund balance happens when the fund's assets exceeds its liabilities. A negative fund balance happens when the fund's liabilities exceeds its assets.

**General (Incidental) Fund:** The fund used to account for all financial resources except those required to be accounted for in other funds.

**Governmental Funds:** The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Debt Service, and Capital Projects Funds.

**Interest Paid:** A borrower pays a fee to a lender for using the lender's money.



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**Interest Earned:** The fee received for allowing borrowers to use the lender's money.

**Object Code:** Revenue object codes identify the source of the revenue, such as local, county, state, or federal. The expenditure object codes identify the service or commodity obtained, such as salaries, benefits, supplies, or travel.

**Operating Funds:** The classification of funds which includes the General (Incidental) and Teachers' Funds.

**Revenue:** Inflows or other enhancements of assets of an entity or settlement of its liabilities (or a combination of both) during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.

**Student Activity Fund:** The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

**Tax Levy:** Taxes imposed by a school district based on the property tax assessment.

**Teachers' Fund:** The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other school districts.

