



Wentzville R-IV School District

St. Charles County, Missouri, USA

www.wentzville.k12.mo.us



2019-2020 Annual Budget





WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

Annual Budget

for the

Wentzville R-IV School District

2019-2020 Fiscal Year

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<http://www.wentzville.k12.mo.us>

Missouri School District: 092-089

District Administration Center
280 Interstate Drive
Wentzville, Missouri 63385



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

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WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

INTRODUCTORY SECTION



2019-2020 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

A MESSAGE FROM THE SUPERINTENDENT

The Wentzville School District is committed to its mission of “learning today, leading tomorrow.” The District earned a 99.1% score on our Annual Performance Review through the Missouri Department of Elementary and Secondary Education. 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 the WSD’s curriculum advances and our students continue to respond to new challenges.

The WSD is leading the way in providing relevant experiences for students that will help prepare them for future success. The District continues to encourage participation in Project Lead the Way (PLTW), 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 6th grade and the middle schools leading to the three strands in the high schools. More than 2,900 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 an opportunity for students to be completely immersed in a profession and work side by side with industry professionals. All five school districts in the county have joined together to establish a St. Charles County CAPS consortium. The CAPS consortium includes strands in Global Business, Healthcare, and Technology. Students have access to some of the top hospitals and companies in St. Charles County to learn directly from professionals in the field.



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

Student achievement continues to improve in nearly all subject areas, placing the Wentzville School District in the top 11% of Missouri school districts based on composite Measures of Academic Progress (MAP) scores over the past nine 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 just completed its Comprehensive School Improvement Plan for the next five years with a renewed focus to provide a safe environment, a whole-child, 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 and the District is adding 12 new School Support Interventionist positions this year to help address the growing social/emotional needs of our students. With a continuum of academic and emotional supports in place, the Wentzville School District strives to help students develop into young adults who are college and career ready with resiliency to manage life's array of challenges.

A new demographic study was conducted this year which indicates that the WSD's enrollment could continue to increase until it reaches more than 22,000 in 2028-29. In 2000, the total district enrollment was 6,000 students, and for the next school year, that number is projected to be more than 17,200 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 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 2019-2020 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 2019-2020 school year budget which reflects the priorities and standards of the District.

Sincerely,

Curtis Cain, Ph.D.
Superintendent

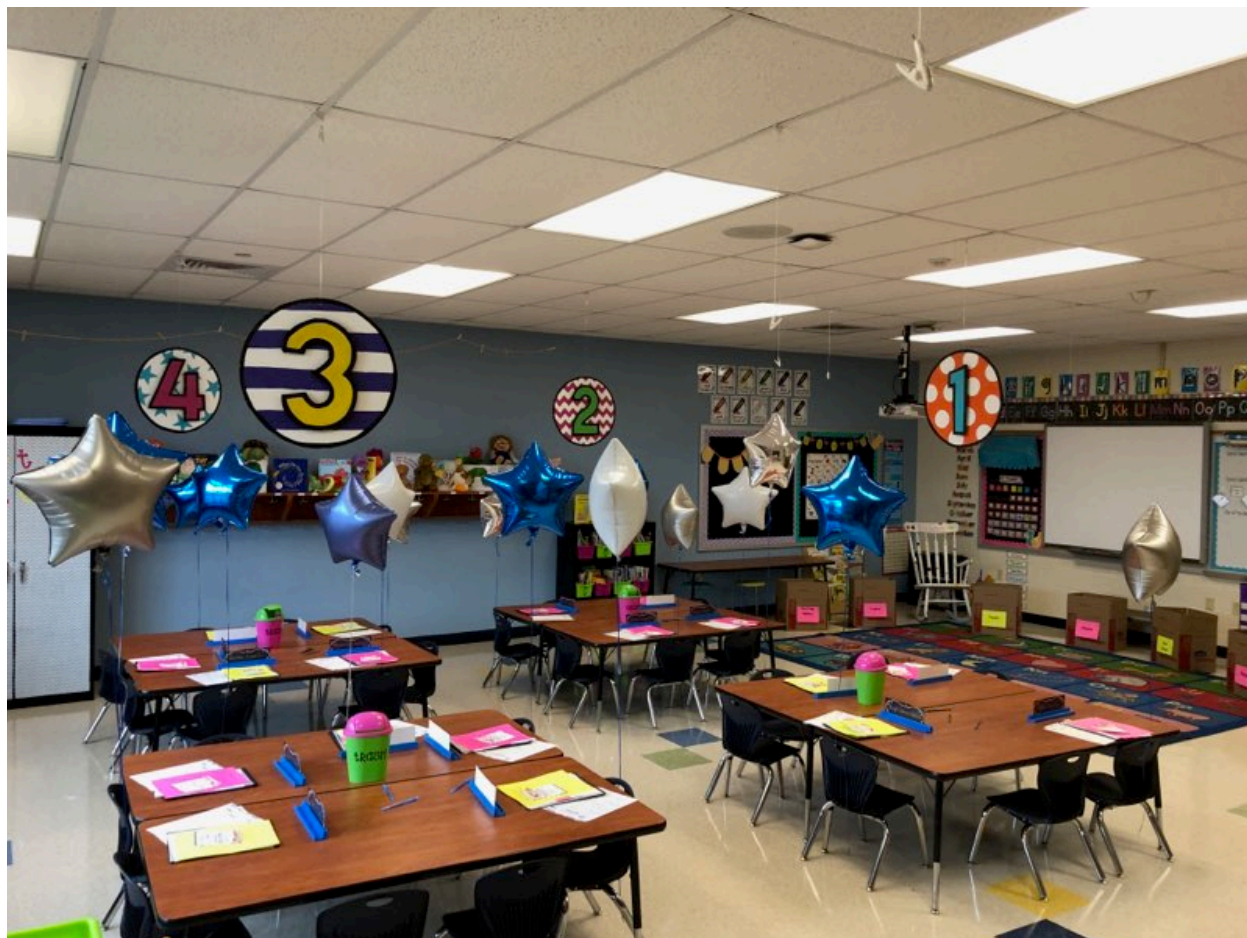




WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

EXECUTIVE SUMMARY

The Wentzville R-IV School District (hereinafter the “District”) has completed its budgeting process for fiscal year 2019-2020 (FY20). 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.





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

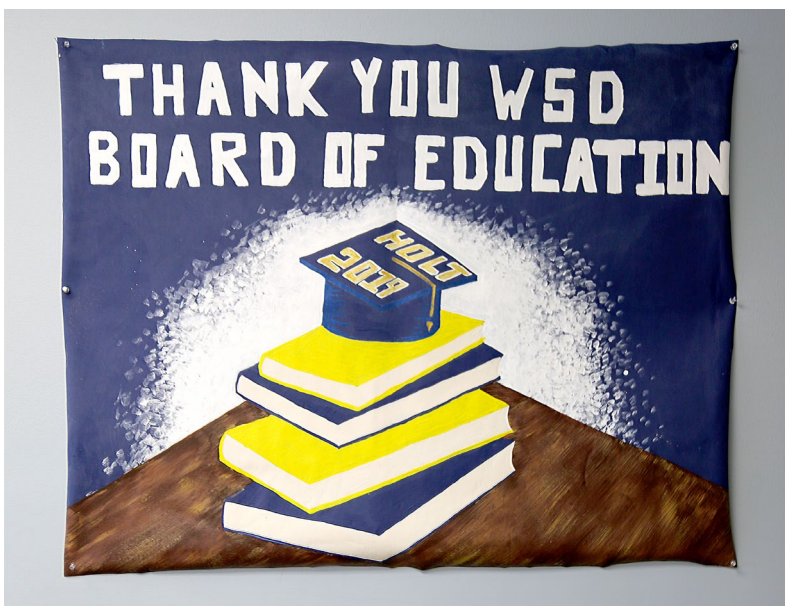
1. Expand opportunities and experiences to ensure all students are prepared to engage in an ever-changing, connected world.
2. Develop and maintain a safe, caring and inclusive school culture and community with members who value and support the whole child.
3. Provide financial resources to support the ever-changing needs of students, staff and facilities.



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

BOARD OF EDUCATION MEMBERS

Dr. Natalie DeWeesePresident
Mrs. Betsy Bates.....Vice President
Mr. Brad Buchanan..... Secretary
Mr. Dale Schaper..... Director
Mrs. Heather Reiter Director
Ms. Barbara Fine Director
Mrs. Sandra Garber 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.DAsst. Supt. Curriculum, Instruction & Assess
Jennifer Hecktor, Ed.DAsst. Supt. Human Resources



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 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 16,800 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 approximately 400 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.





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

PERSONNEL RESOURCES

The District will employ over 2,450 staff members in the upcoming year to assist in student learning. Personnel costs account for 83.5% 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

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-----------------------------------|----------|----------|----------|----------|----------|----------|
| Staffing | Actual | Actual | Actual | Actual | Actual | Budget |
| Certified Staff (FTE) | 1,015.88 | 1,063.42 | 1,129.79 | 1,189.74 | 1,237.09 | 1,291.46 |
| Support Staff | 886 | 927 | 996 | 1,095 | 1,141 | 1,159 |
| Administrators/Other Exempt Staff | 73 | 78 | 83 | 90 | 98 | 101 |
| Total | 1,975 | 2,068 | 2,209 | 2,375 | 2,476 | 2,551 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 2019-2020 ANNUAL BUDGET

BUDGET CALENDAR

| DATE | ACTION |
|--------------------------|---|
| October 19, 2018 | <ul style="list-style-type: none">• Complete update of long-range budget plan. |
| January 18, 2019 | <ul style="list-style-type: none">• Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.• 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.• Administrators should be considering a summer maintenance project list for future submission. |
| January 18, 2019 | <ul style="list-style-type: none">• Budget allocations sent to administrators for budget planning purposes.• Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities. |
| February 21, 2019 | <ul style="list-style-type: none">• Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required. |
| February 22, 2019 | <ul style="list-style-type: none">• Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review.• Budget and summer project review conferences scheduled as needed with administrators and directors.• District prioritization of new programs and positions prepared for BOE (grants included). |
| March 21, 2019 | <ul style="list-style-type: none">• Review conferences with administrators and directors completed.• Report to BOE on preliminary budget for FY20. |
| April 26, 2019 | <ul style="list-style-type: none">• First draft of the FY20 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary. |
| June 20, 2019 | <ul style="list-style-type: none">• Budget presented to Board of Education for adoption. |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 | \$ | 243,602,149 |
| Expenditures- All Funds | \$ | 327,620,823 |
| Over/ (Under) | \$ | (84,018,674) |
| Revenue- Operating Funds* | \$ | 198,671,975 |
| Expenditures- Operating Funds* | \$ | 201,652,269 |
| Over/ (Under) | \$ | (2,980,294) ** |

*Operating Funds refers to a combination of the General 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 \$84,018,674. The majority of this decrease (\$80,549,250) is due to the expenditures in the Capital Projects Fund for the Proposition E projects. Revenue from the Proposition E bonds was received in Fiscal Year 2019. Operating balances are projected to decline by \$2,980,294 (according to the budget). Operating fund balances at year end are projected to be \$49,451,660, 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 2019-2020 ANNUAL BUDGET

OPERATING FUND BALANCES

| Operating Fund | | |
|----------------|------------|----------------|
| Fiscal Year | Balance | Fund Balance % |
| 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% |
| 2018 | 57,722,011 | 33.16% |
| Est 2019 | 52,431,954 | 27.17% |
| Est 2020 | 49,451,660 | 24.52% |

The June 2019 projected balance is based on the FY19 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 (FY20) as well.





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

BUDGET CONSIDERATIONS FOR FY20

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 FY20 include the following:

- District enrollment is projected to increase by approximately 400 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 57.32 full time equivalents.
- The number of support staff positions is budgeted to increase by 18 full time equivalents.
- Salary increases for current staff members.
- Employee medical insurance costs are expected to increase by 9.7%.
- 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 and middle school levels.
- Maintenance Department capital projects budget will remain flat and will accommodate projects that will be completed in the 2020 fiscal year.





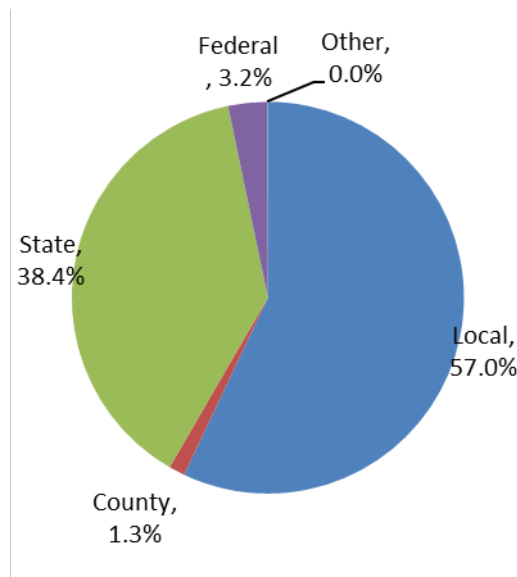
WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

REVENUE BUDGET

Total revenue for FY is projected to be \$243,602,149. 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 FY20

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenues: | | | | | | |
| Local | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| County | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| State | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| Federal | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| Other | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| Total Revenues | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

Budgeted Revenue All Funds by Object FY20

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 80,638,321 | 86,357,746 | 91,344,454 | 96,306,360 | 102,078,589 | 6.0% |
| 5112 | Delinquent Taxes | 3,330,652 | 3,871,861 | 5,664,704 | 3,618,805 | 4,301,539 | 18.9% |
| 5113 | Prop C Sales Taxes | 13,207,132 | 14,210,743 | 14,991,583 | 15,612,300 | 16,595,775 | 6.3% |
| 5114 | Financial Institution Taxes | 112,415 | 199,696 | 293,490 | 100,000 | 75,000 | -25.0% |
| 5115 | M & M (Surcharge Taxes) | 837,136 | 859,833 | 922,495 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 2,167,040 | 1,919,144 | 1,853,678 | 1,698,401 | 1,660,000 | -2.3% |
| 5141-5143 | Earnings on Investments | 5,872,064 | 614,804 | 2,780,064 | 9,066,597 | 2,519,000 | -72.2% |
| 5151-5161 | Food Service - Program | 2,318,500 | 2,416,973 | 2,766,044 | 3,713,500 | 3,225,000 | -13.2% |
| 5165 | Food Service - Non-Program | 1,471,715 | 1,383,937 | 1,079,778 | 1,378,000 | 1,600,000 | 16.1% |
| 5171-5179 | Student Activities | 3,440,615 | 3,677,222 | 2,565,165 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,188,349 | 2,403,386 | 2,632,770 | 2,509,956 | 2,749,100 | 9.5% |
| 5191-5198 | Other Local | 1,069,996 | 1,316,494 | 7,463,378 | 1,330,000 | 1,270,000 | -4.5% |
| | Total Local | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 292,049 | 307,069 | 345,645 | 300,000 | 280,000 | -6.7% |
| 5221 | State Assessed Utility Taxes | 2,942,348 | 2,974,243 | 2,947,938 | 2,946,000 | 2,946,000 | 0.0% |
| | Total County | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| | State: | | | | | | |
| 5311 | Basic Formula | 56,214,495 | 61,629,040 | 65,398,781 | 69,897,835 | 73,897,582 | 5.7% |
| 5312 | Transportation Aid | 1,832,919 | 1,543,680 | 1,648,486 | 1,700,000 | 2,100,000 | 23.5% |
| 5314 | Early Childhood Special Education | 4,713,021 | 4,640,693 | 5,437,888 | 3,900,000 | 5,310,000 | 36.2% |
| 5319 | Classroom Trust | 5,418,000 | 5,875,242 | 6,243,850 | 6,400,964 | 6,553,708 | 2.4% |
| 5324 | Parents as Teachers | 379,336 | 387,591 | 446,933 | 350,000 | 400,000 | 14.3% |
| 5332 | Career Education | 45,118 | 47,362 | 48,494 | 72,008 | 72,008 | 0.0% |
| 5333 | Food Service | 42,990 | 44,097 | 44,269 | 43,000 | 46,000 | 7.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | 3,073,831 | |
| 5359 | Career Educ Enhancement Grant | 68,703 | 107,635 | 198,696 | - | - | |
| 5369 | Residential Placement/Excess Cost | 55,488 | 165,092 | 34,402 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 2,119,889 | 2,665,277 | 2,763,506 | 1,835,000 | 2,000,000 | 9.0% |
| 5397 | Other State | - | 70 | 38,231 | - | - | |
| | Total State | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| | Federal: | | | | | | |
| 5412 | Medicaid | 159,344 | 183,761 | 181,938 | 100,000 | 100,000 | 0.0% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 2,393,605 | 2,283,581 | 1,600,008 | 4,407,793 | 4,407,793 | 0.0% |
| 5442 | Early Childhood Special Education | 337,486 | 606,471 | 758,691 | 1,200,000 | 173,407 | -85.5% |
| 5445 | School Lunch Program | 1,753,352 | 1,571,088 | 1,530,275 | - | 1,600,000 | |
| 5446 | School Breakfast Program | 314,616 | 300,325 | 274,451 | - | 300,000 | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | 11,301 | 8,686 | 10,238 | - | 10,000 | |
| 5451, 5452 | Title I | 1,028,006 | 1,044,399 | 626,027 | 1,622,200 | 775,116 | -52.2% |
| 5427,5455-5499 | Other Federal | 462,736 | 466,827 | 255,769 | 599,881 | 457,701 | -23.7% |
| | Total Federal | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | - | - | 5,920 | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | 29,336,393 | - | 11,075,000 | 157,290,000 | - | -100.0% |
| 5641, 5651 | Sale of School Buses/Property | 37,387 | 22,816 | 108,330 | - | - | |
| 58xx | Tuition from Other Districts/Contracte | 98,478 | 63,982 | 133,773 | 120,000 | 120,000 | 0.0% |
| | Total Other | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| | Total Revenues | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |



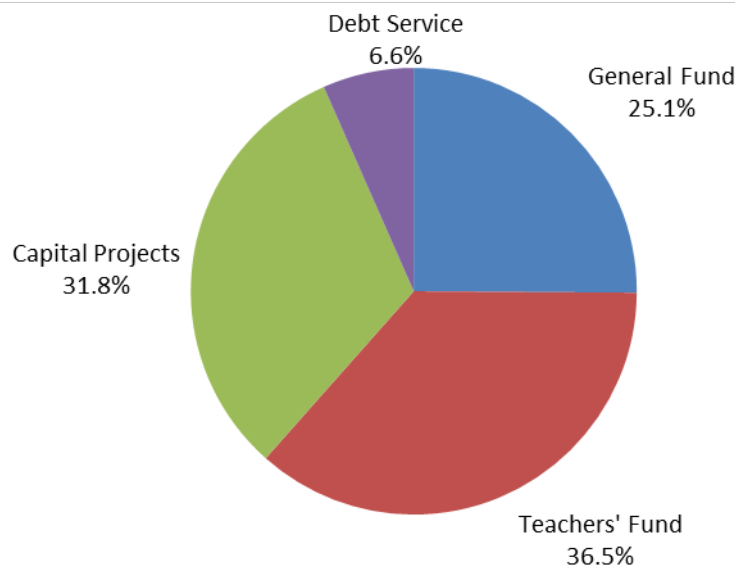
WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

EXPENDITURE BUDGET

Total budgeted expenditures for FY20 are projected to be \$327,620,823. 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 9.5%, due to additional staff and a 9.7% increase in medical insurance. A total of 75.32 additional FTE were approved to accommodate enrollment growth across the District. A primary emphasis for FY20 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 is a large increase in expenditures in the Capital Projects fund due to the expenditures for the Proposition E projects. The following chart identifies the distribution of expenditures by fund.

Budgeted Expenditures by Fund FY20

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Expenditures: | | | | | | |
| General Fund | 59,151,746 | 64,547,924 | 70,285,396 | 80,376,001 | 82,225,455 | 2.3% |
| Teachers' Fund | 90,931,470 | 96,676,446 | 103,803,389 | 112,619,640 | 119,426,814 | 6.0% |
| Capital Projects | 12,580,154 | 15,155,849 | 23,454,685 | 37,217,334 | 104,305,189 | 180.3% |
| Debt Service | 49,139,904 | 19,767,933 | 16,380,820 | 75,524,671 | 21,663,364 | -71.3% |
| Total Expenditures | 211,803,274 | 196,148,152 | 213,924,290 | 305,737,646 | 327,620,823 | 7.2% |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

Budgeted Revenue by Source and Expenditure by Function FY20

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| County | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| State | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| Federal | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| Other | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| Total Revenues | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |
| Instructional Expenditures: | | | | | | |
| Elementary | 30,318,466 | 31,777,132 | 39,380,666 | 44,267,736 | 43,899,068 | -0.8% |
| Middle | 13,477,337 | 14,487,003 | 10,989,066 | 12,794,965 | 12,987,770 | 1.5% |
| Senior High | 18,650,598 | 20,499,878 | 21,010,824 | 21,677,626 | 23,038,140 | 6.3% |
| Summer School | 219,772 | 568,360 | 1,295,124 | 1,018,126 | 1,985,434 | 95.0% |
| Special Instruction | 18,077,542 | 20,429,201 | 22,578,787 | 22,491,736 | 22,847,712 | 1.6% |
| Supplemental Instruction | 1,193,622 | 1,250,502 | 1,708,875 | 1,885,225 | 1,996,747 | 5.9% |
| Early Childhood Special Education | 4,358,938 | 4,963,437 | 4,945,918 | 2,800,109 | 3,153,824 | 12.6% |
| Career Education | 201,697 | 141,404 | 133,644 | 42,000 | 72,008 | 71.4% |
| Student Activities | 4,932,090 | 5,527,877 | 5,375,457 | 3,988,111 | 5,105,223 | 28.0% |
| Tuition & Contracted Education | 2,301,849 | 1,537,345 | 1,330,955 | 1,953,862 | 2,180,229 | 11.6% |
| Total Instructional Expenditures | 93,731,912 | 101,182,139 | 108,749,318 | 112,919,495 | 117,266,155 | 3.8% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,167,115 | 1,300,895 | 1,576,250 | 2,012,585 | 3,033,261 | 50.7% |
| Guidance | 4,839,527 | 5,259,065 | 5,569,712 | 4,120,599 | 3,979,754 | -3.4% |
| Health, Psych, Speech & Audio | 2,034,241 | 2,239,730 | 2,644,081 | 11,235,441 | 11,943,438 | 6.3% |
| Improvement of Instruction | 2,843,067 | 3,125,573 | 2,633,130 | 3,181,502 | 3,531,221 | 11.0% |
| Professional Development | 530,544 | 562,546 | 670,071 | 837,422 | 790,351 | -5.6% |
| Media Services | 2,546,374 | 2,620,654 | 3,062,804 | 3,041,294 | 3,120,369 | 2.6% |
| Board of Education Services | 1,011,235 | 1,127,634 | 962,821 | 1,070,878 | 1,278,868 | 19.4% |
| Executive Administration | 830,721 | 780,508 | 804,182 | 1,752,261 | 2,461,256 | 40.5% |
| Building Level Administration | 8,088,246 | 8,844,693 | 9,917,525 | 10,887,858 | 10,920,989 | 0.3% |
| Business/Central Services | 1,434,630 | 1,558,704 | 1,547,515 | 1,869,280 | 1,993,508 | 6.6% |
| Operation of Plant | 18,424,692 | 20,269,619 | 19,999,990 | 20,643,446 | 21,760,106 | 5.4% |
| Pupil Transportation | 8,806,915 | 8,984,893 | 10,307,462 | 12,590,980 | 11,803,105 | -6.3% |
| Food Services | 5,644,909 | 5,808,333 | 6,095,346 | 6,601,351 | 6,780,984 | 2.7% |
| Central Office Support Services | 3,406,014 | 3,557,490 | 3,323,067 | 3,868,855 | 3,781,916 | -2.2% |
| Total Support Services Expenditures | 61,608,230 | 66,040,337 | 69,113,956 | 83,713,752 | 87,179,126 | 4.1% |
| Total Instruction & Support Expenditures | 155,340,143 | 167,222,476 | 177,863,274 | 196,633,247 | 204,445,281 | 4.0% |
| Community Services Expenditures | 1,516,237 | 1,781,764 | 2,347,909 | 3,505,704 | 2,921,390 | -16.7% |
| Facilities Acquisition & Construction Exp. | 2,996,366 | 3,472,412 | 13,523,459 | 25,347,043 | 94,526,304 | 272.9% |
| Principal & Interest Expenditures | 51,950,528 | 23,671,500 | 20,189,648 | 80,251,652 | 25,727,847 | -67.9% |
| Total Expenditures | 211,803,273 | 196,148,152 | 213,924,290 | 305,737,646 | 327,620,823 | 7.2% |
| Yearly Increase (Decrease) | 14,907,720 | 10,022,713 | 22,590,855 | 85,285,954 | (84,018,674) | -198.5% |
| Fund Balance - July 1 | 69,677,749 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,992 | 72.8% |
| Fund Balance - June 30 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,992 | 118,466,318 | -41.5% |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 138,924,003 | 143,012,762 | 150,097,521 | 156,396,054 |
| County | 3,226,000 | 3,256,000 | 3,289,000 | 3,319,000 |
| State | 93,508,129 | 95,081,161 | 99,421,539 | 104,516,646 |
| Federal | 7,824,017 | 7,902,105 | 8,070,229 | 8,214,653 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 243,602,149 | 249,372,028 | 260,998,288 | 272,566,353 |
| Expenditures: | | | | |
| Salaries | 124,662,011 | 128,952,888 | 134,111,004 | 138,804,889 |
| Benefits | 43,702,680 | 45,342,542 | 47,491,171 | 49,776,974 |
| Purchased Services | 14,888,874 | 15,132,479 | 15,326,955 | 15,522,321 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | 100,240,706 | 51,362,758 | 12,400,000 | 12,562,000 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 25,712,847 | 20,711,680 | 21,530,340 | 21,997,968 |
| Total Expenditures | 327,620,823 | 280,916,126 | 250,773,325 | 259,078,082 |
| Yearly Increase (Decrease) | (84,018,674) | (31,544,097) | 10,224,964 | 13,488,271 |
| Fund Balance - July 1 | 202,484,991 | 118,466,317 | 86,922,220 | 97,147,184 |
| Fund Balance - June 30 | 118,466,317 | 86,922,220 | 97,147,184 | 110,635,455 |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 117,214,331 | 120,651,800 | 126,730,315 | 131,860,488 |
| County | 2,825,000 | 2,855,000 | 2,888,000 | 2,918,000 |
| State | 89,733,129 | 91,306,161 | 95,646,539 | 100,741,646 |
| Federal | 7,674,017 | 7,752,105 | 7,920,229 | 8,064,653 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 217,566,477 | 222,685,066 | 233,305,083 | 243,704,787 |
| Expenditures: | | | | |
| Salaries | 124,662,011 | 128,952,888 | 134,111,004 | 138,804,889 |
| Benefits | 43,702,680 | 45,342,542 | 47,491,171 | 49,776,974 |
| Purchased Services | 14,888,874 | 15,132,479 | 15,326,955 | 15,522,321 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | 100,240,706 | 51,362,758 | 12,400,000 | 12,562,000 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,049,483 | 4,122,167 | 4,118,980 | 4,115,158 |
| Total Expenditures | 305,957,458 | 264,326,613 | 233,361,965 | 241,195,273 |
| Yearly Increase (Decrease) | (88,390,981) | (41,641,547) | (56,882) | 2,509,515 |
| Fund Balance - July 1 | 180,474,777 | 92,083,795 | 50,442,249 | 50,385,367 |
| Fund Balance - June 30 | 92,083,796 | 50,442,249 | 50,385,367 | 52,894,882 |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 102,201,660 | 105,939,800 | 111,404,315 | 115,860,488 |
| County | 2,517,000 | 2,547,000 | 2,580,000 | 2,610,000 |
| State | 86,159,298 | 90,806,161 | 95,146,539 | 100,241,646 |
| Federal | 7,674,017 | 7,752,105 | 7,920,229 | 8,064,653 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 198,671,975 | 207,165,066 | 217,171,083 | 226,896,787 |
| Expenditures: | | | | |
| Salaries | 124,662,011 | 128,952,888 | 134,111,004 | 138,804,889 |
| Benefits | 43,702,680 | 45,342,542 | 47,491,171 | 49,776,974 |
| Purchased Services | 14,888,874 | 15,132,479 | 15,326,955 | 15,522,321 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 201,652,269 | 208,826,613 | 216,827,834 | 224,502,888 |
| Yearly Increase (Decrease) | (2,980,294) | (1,661,546) | 343,249 | 2,393,899 |
| Fund Balance - July 1 | 52,431,954 | 49,451,660 | 47,790,114 | 48,133,363 |
| Transfers - Out | - | - | - | - |
| Fund Balance - June 30 | 49,451,660 | 47,790,114 | 48,133,363 | 50,527,262 |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 69,985,281 | 72,434,766 | 76,056,504 | 79,098,764 |
| County | 1,430,000 | 1,460,000 | 1,490,000 | 1,520,000 |
| State | 13,067,362 | 13,328,709 | 13,795,214 | 14,415,999 |
| Federal | 2,904,394 | 2,962,482 | 3,110,606 | 3,235,030 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 87,507,037 | 90,305,957 | 94,572,324 | 98,389,793 |
| Expenditures: | | | | |
| Salaries | 34,780,161 | 35,475,764 | 36,894,795 | 38,186,113 |
| Benefits | 16,337,945 | 16,746,394 | 17,751,177 | 18,549,980 |
| Purchased Services | 12,708,645 | 12,908,645 | 13,058,645 | 13,208,645 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 82,225,455 | 84,529,507 | 87,603,321 | 90,343,442 |
| Yearly Increase (Decrease) | 5,281,582 | 5,776,450 | 6,969,003 | 8,046,351 |
| Fund Balance - July 1 | 52,431,953 | 49,451,659 | 47,313,342 | 47,629,460 |
| Transfers - Out | 8,261,876 | 7,914,767 | 6,652,885 | 5,685,921 |
| Fund Balance - June 30 | 49,451,659 | 47,313,342 | 47,629,460 | 49,989,891 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 32,216,379 | 33,505,034 | 35,347,811 | 36,761,723 |
| County | 1,087,000 | 1,087,000 | 1,090,000 | 1,090,000 |
| State | 73,091,936 | 77,477,452 | 81,351,325 | 85,825,648 |
| Federal | 4,769,623 | 4,789,623 | 4,809,623 | 4,829,623 |
| Other | - | - | - | - |
| Total Revenues | 111,164,938 | 116,859,109 | 122,598,759 | 128,506,994 |
| Expenditures: | | | | |
| Salaries | 89,881,850 | 93,477,124 | 97,216,209 | 100,618,776 |
| Benefits | 27,364,735 | 28,596,148 | 29,739,994 | 31,226,994 |
| Purchased Services | 2,180,229 | 2,223,834 | 2,268,310 | 2,313,676 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 119,426,814 | 124,297,106 | 129,224,513 | 134,159,446 |
| Yearly Increase (Decrease) | (8,261,876) | (7,437,996) | (6,625,754) | (5,652,452) |
| Fund Balance - July 1 | 1 | 1 | 476,772 | 503,903 |
| Transfers | 8,261,876 | 7,914,767 | 6,652,885 | 5,685,921 |
| Fund Balance - June 30 | 1 | 476,772 | 503,903 | 537,372 |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 15,012,671 | 14,712,000 | 15,326,000 | 16,000,000 |
| County | 308,000 | 308,000 | 308,000 | 308,000 |
| State | 3,573,831 | 500,000 | 500,000 | 500,000 |
| Federal | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | 18,894,502 | 15,520,000 | 16,134,000 | 16,808,000 |
| Expenditures: | | | | |
| Salaries | - | - | - | - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | 100,240,706 | 51,362,758 | 12,400,000 | 12,562,000 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,049,483 | 4,122,167 | 4,118,980 | 4,115,158 |
| Total Expenditures | 104,305,189 | 55,500,000 | 16,534,131 | 16,692,384 |
| Yearly Increase (Decrease) | (85,410,687) | (39,980,000) | (400,131) | 115,616 |
| Fund Balance - July 1 | 128,042,823 | 42,632,135 | 2,652,135 | 2,252,004 |
| Transfers In | - | - | - | - |
| Fund Balance - June 30 | 42,632,135 | 2,652,135 | 2,252,004 | 2,367,620 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 21,709,672 | 22,360,962 | 23,367,205 | 24,535,566 |
| 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 | - | - | - | - |
| Total Revenues | 26,035,672 | 26,686,962 | 27,693,205 | 28,861,566 |
| Expenditures: | | | | |
| Principal | 10,871,508 | 11,218,131 | 13,200,000 | 14,190,000 |
| Interest | 10,781,856 | 9,483,549 | 8,320,340 | 7,797,968 |
| Other | 10,000 | 10,000 | 10,000 | 10,000 |
| Total Expenditures | 21,663,364 | 20,711,680 | 21,530,340 | 21,997,968 |
| Yearly Increase (Decrease) | 4,372,308 | 5,975,282 | 6,162,865 | 6,863,598 |
| Fund Balance - July 1 | 22,010,215 | 26,382,522 | 32,357,804 | 38,520,670 |
| Fund Balance - June 30 | 26,382,522 | 32,357,804 | 38,520,670 | 45,384,268 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY20 total \$21,653,364. This total is composed of \$10,871,508 in principal, \$10,781,856 in interest. The debt service levy is expected to be .9304 per hundred dollars of assessed valuation. The ending year reserve is expected to be \$26.4 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 |
|-------------|------------------------------|--------------------------|---------------------------|----------------|
| 2020 | 6,107,299 | 4,674,557 | 10,871,508 | 21,653,364 |
| 2021 | 4,333,340 | 5,150,209 | 11,218,131 | 20,701,680 |
| 2022 | 4,160,170 | 4,160,170 | 13,200,000 | 21,520,340 |
| 2023 | 3,898,984 | 3,898,984 | 14,190,000 | 21,987,968 |
| 2024 | 3,609,034 | 3,609,034 | 15,355,000 | 22,573,068 |
| 2025 | 3,361,300 | 6,804,325 | 10,726,975 | 20,892,600 |
| 2026 | 3,152,350 | 4,741,908 | 13,480,443 | 21,374,700 |
| 2027 | 2,976,450 | 5,817,819 | 13,023,631 | 21,817,900 |
| 2028 | 2,839,700 | 4,764,124 | 14,835,576 | 22,439,400 |
| 2029 | 2,598,450 | 3,673,321 | 16,000,130 | 22,271,900 |
| 2030 | 2,320,750 | 2,320,750 | 11,250,000 | 15,891,500 |
| 2031 | 2,152,000 | 2,152,000 | 11,650,000 | 15,954,000 |
| 2032 | 1,919,000 | 1,919,000 | 12,100,000 | 15,938,000 |
| 2033 | 1,677,000 | 1,677,000 | 12,600,000 | 15,954,000 |
| 2034 | 1,425,000 | 1,425,000 | 13,150,000 | 16,000,000 |
| 2035 | 1,162,000 | 1,162,000 | 13,650,000 | 15,974,000 |
| 2036 | 889,000 | 889,000 | 14,250,000 | 16,028,000 |
| 2037 | 604,000 | 604,000 | 14,800,000 | 16,008,000 |
| 2038 | 308,000 | 308,000 | 15,400,000 | 16,016,000 |
| TOTALS | \$49,493,827 | \$59,751,200 | \$251,751,393 | \$360,996,419 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$92 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.

| 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% |
| 2019 | \$2,024,469,310 | \$303,670,397 | \$133,459,873 | \$170,210,524 | 6.59% |
| Est 2020 | \$2,222,130,547 | \$333,319,582 | \$240,879,885 | \$92,439,697 | 10.84% |

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





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 FY20 is estimated to decrease by approximately 25 cents. 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 |
|-------------|-----------------|-----------------------|------------------|---------------------------|
| 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% | \$9,017,318,158 | 19.15% |
| 2018 | \$1,946,271,226 | 12.69% | \$8,852,503,508 | 21.99% |
| 2019 | \$2,024,469,310 | 4.02% | \$9,203,605,203 | 22.00% |
| Est 2020 | \$2,222,130,547 | 9.76% | \$10,169,266,902 | 21.85% |

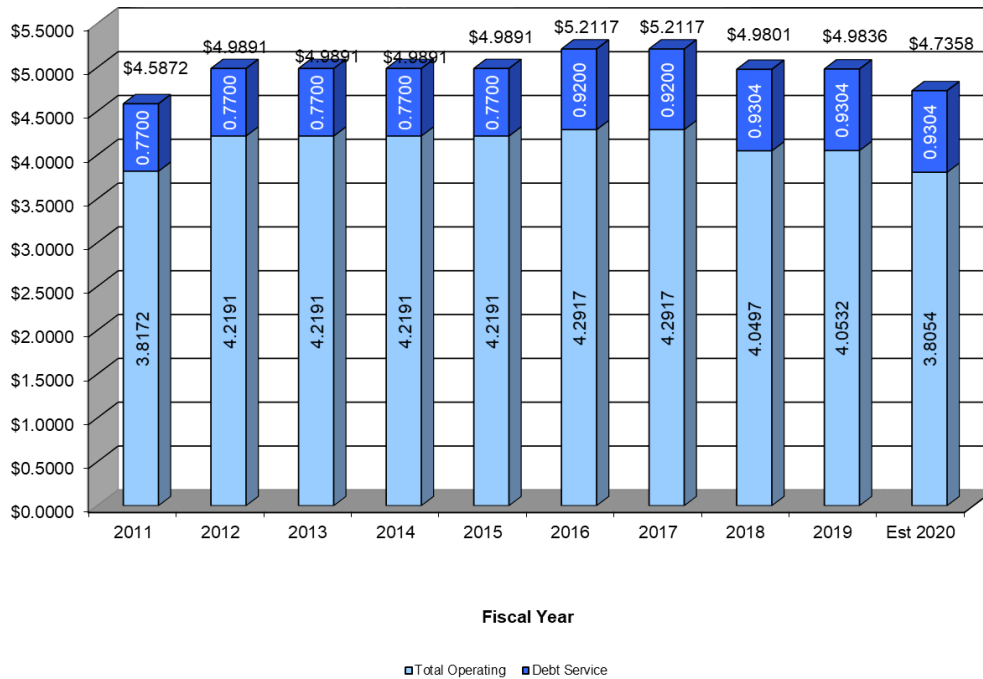
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

Property Tax Rate History



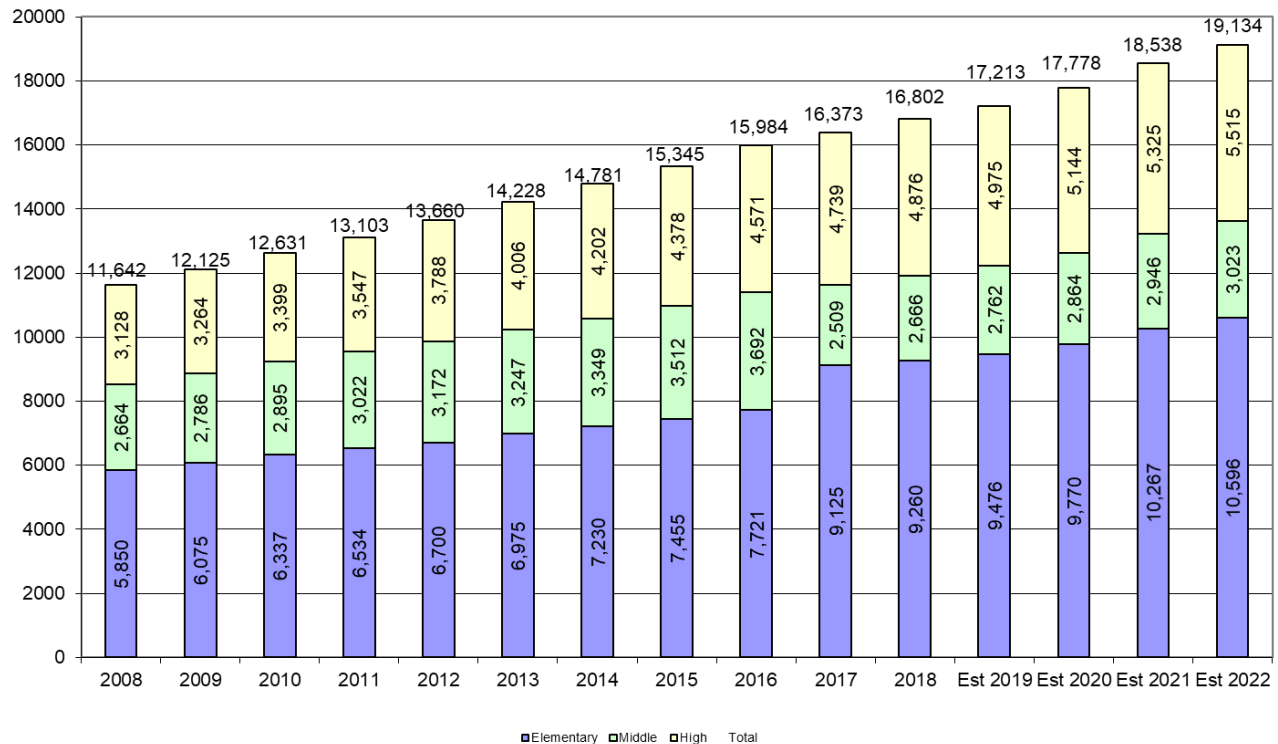


WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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 400 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.

September Enrollment History and Projections



| School Level | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Elementary | 5,850 | 6,075 | 6,337 | 6,534 | 6,700 | 6,975 | 7,230 | 7,455 | 7,721 | 9,125 | 9,260 | 9,476 | 9,770 | 10,267 | 10,596 |
| Middle | 2,664 | 2,786 | 2,895 | 3,022 | 3,172 | 3,247 | 3,349 | 3,512 | 3,692 | 2,509 | 2,666 | 2,762 | 2,864 | 2,946 | 3,023 |
| High | 3,128 | 3,264 | 3,399 | 3,547 | 3,788 | 4,006 | 4,202 | 4,378 | 4,571 | 4,739 | 4,876 | 4,975 | 5,144 | 5,325 | 5,515 |
| Total | 11,642 | 12,125 | 12,631 | 13,103 | 13,660 | 14,228 | 14,781 | 15,345 | 15,984 | 16,373 | 16,802 | 17,213 | 17,778 | 18,538 | 19,134 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

PERSONNEL INFORMATION

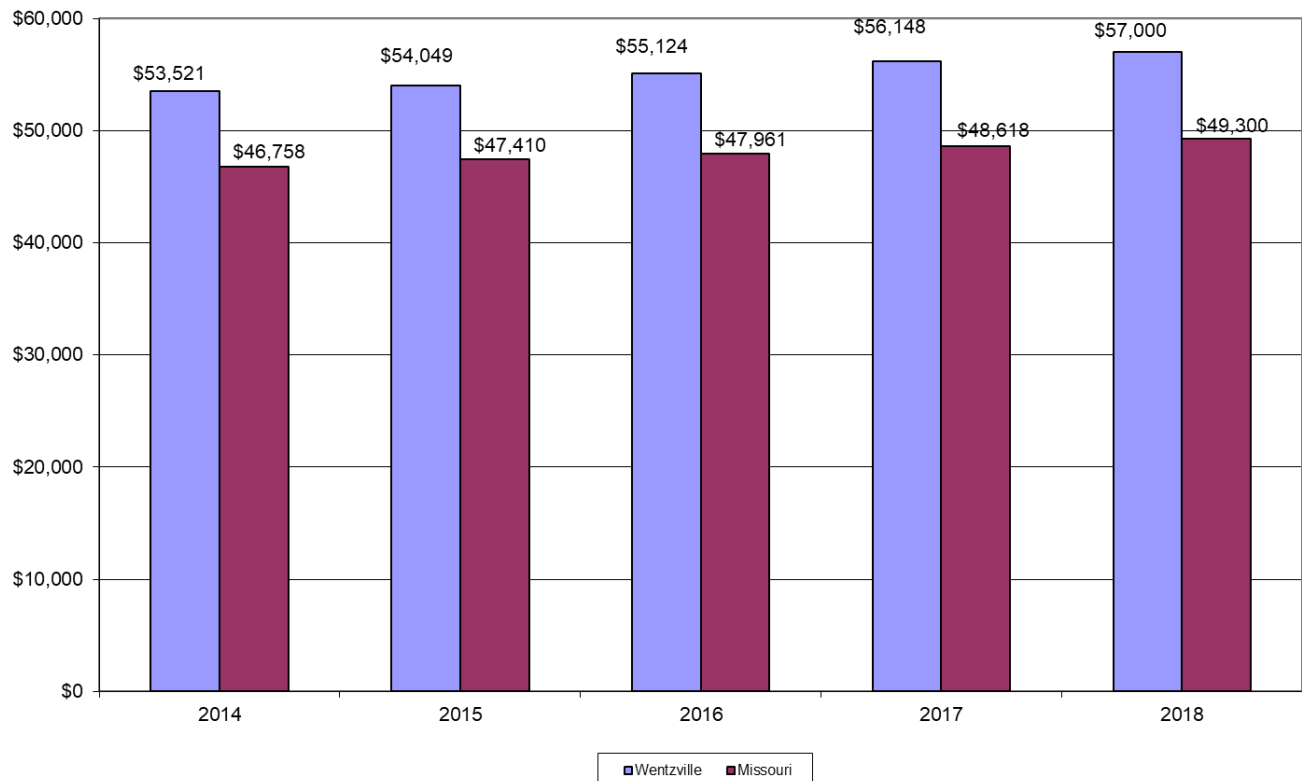
Personnel Data

| | Year | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|------------|-----------|-----------|-----------|-----------|-----------|
| Average Teacher Salary (Regular Term) | Wentzville | \$53,521 | \$54,049 | \$55,124 | \$56,148 | \$57,000 |
| | Missouri | \$46,758 | \$47,410 | \$47,961 | \$48,618 | \$49,300 |
| Average Teacher Salary (Total*) | Wentzville | \$54,661 | \$55,204 | \$56,378 | \$57,372 | \$58,000 |
| | Missouri | \$47,849 | \$48,493 | \$49,113 | \$49,762 | \$50,483 |
| Average Administrator Salary | Wentzville | \$103,935 | \$105,132 | \$104,169 | \$105,000 | \$108,000 |
| | Missouri | \$87,206 | \$88,786 | \$90,078 | \$91,513 | \$92,744 |
| Average Years of Experience | Wentzville | 11.1 | 11.1 | 12.0 | 12.0 | 12.3 |
| | Missouri | 12.3 | 12.7 | 12.8 | 12.8 | 12.8 |
| Teachers with a Master Degree or Higher (%) | Wentzville | 77.9 | 79.0 | 79.1 | 78.7 | 78.1 |
| | Missouri | 58.9 | 61.7 | 61.5 | 61.4 | 61.2 |

* 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 2019-2020 ANNUAL BUDGET

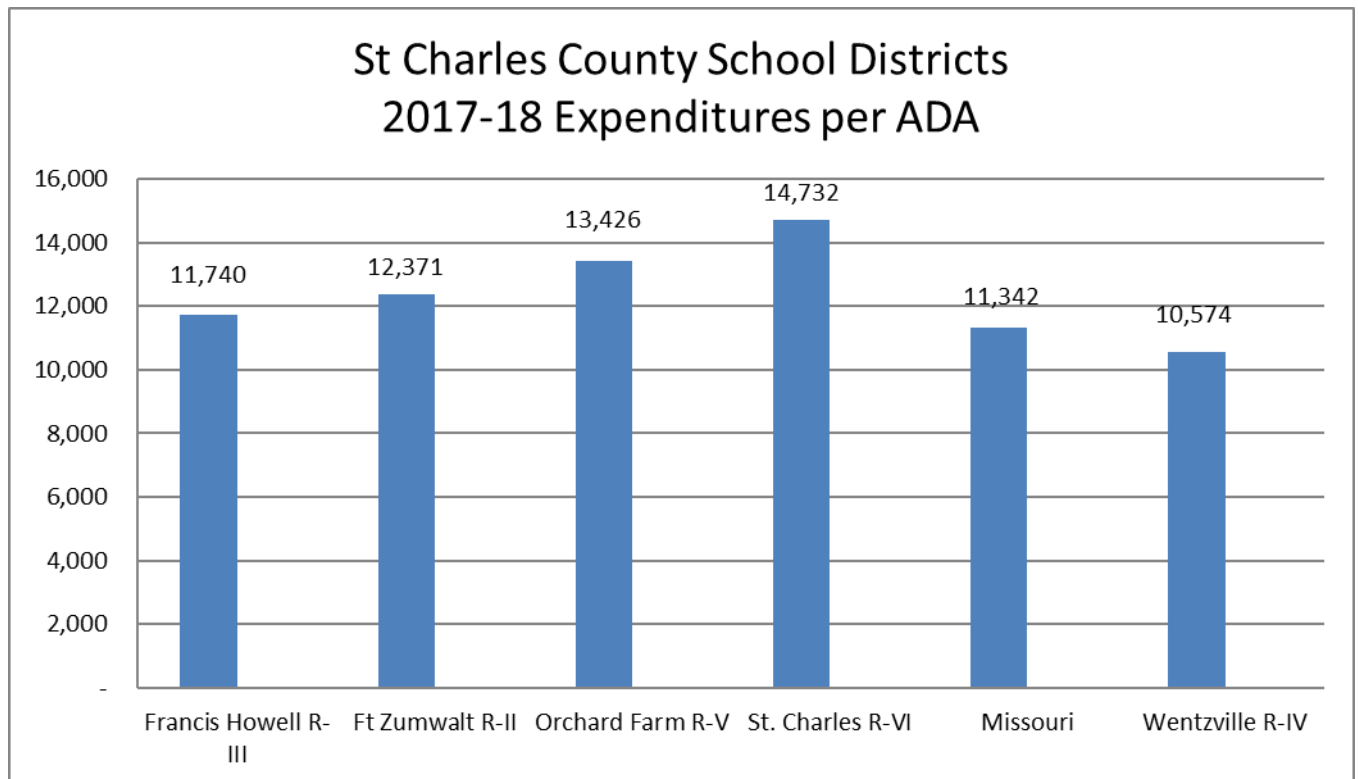
ADDRESSING STUDENT NEEDS

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, Stone Creek, 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 even though the district has limited operational resources. 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.

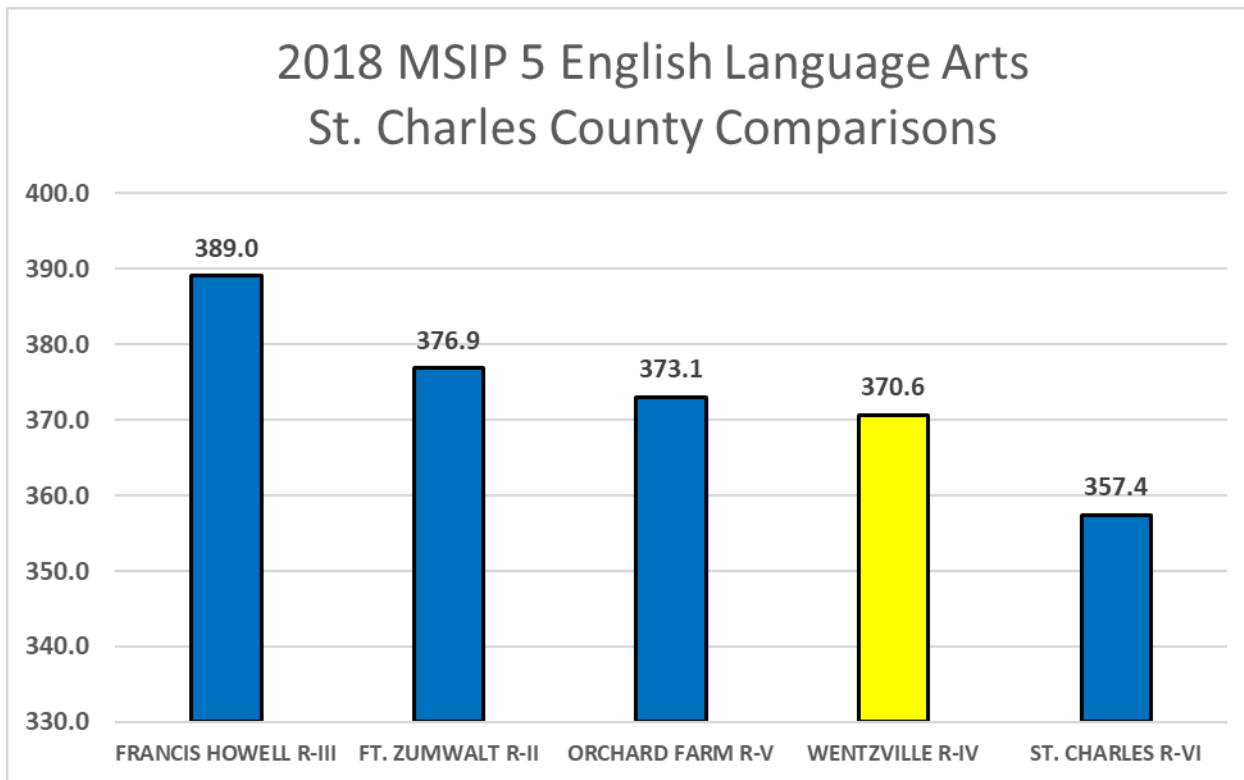
St. Charles County Expenditures per ADA





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

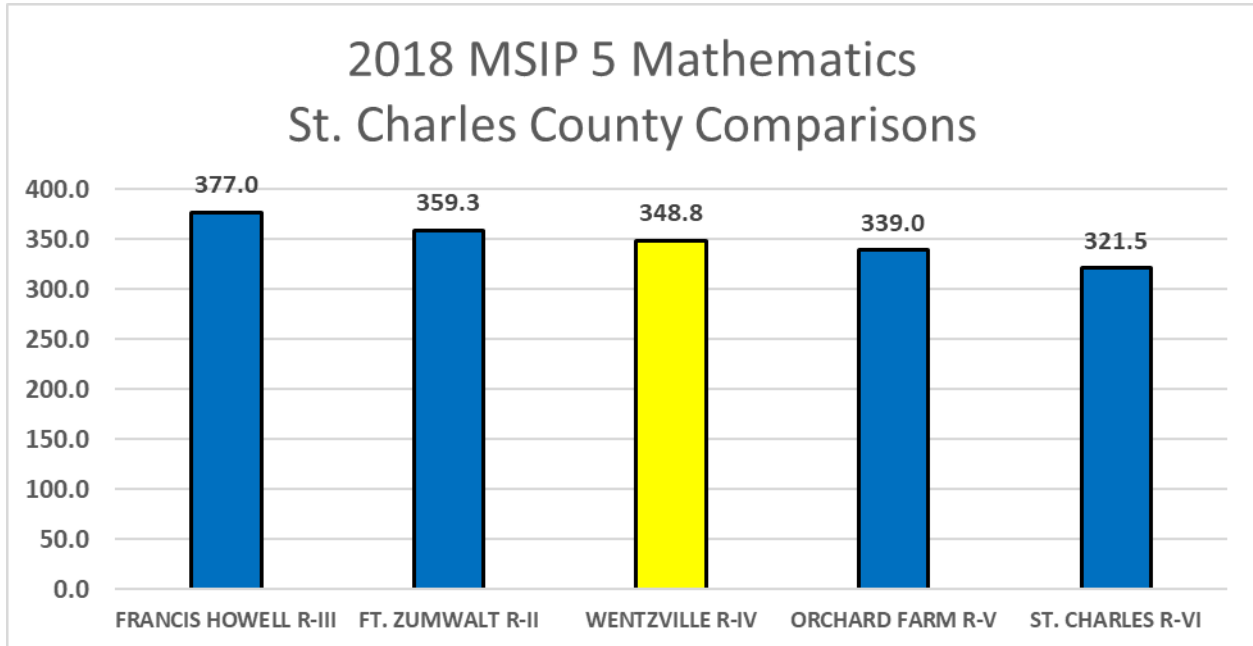
St. Charles County MSIP 5 English Language Arts





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

St. Charles County MSIP 5 Mathematics





WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

ORGANIZATIONAL SECTION



2019-2020 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 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 16,800 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, approximately 400 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.



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

PERSONNEL RESOURCES

The District employs over 2,450 staff members to assist in student learning. Personnel costs account for 83.5% 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.



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 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 2019-2020 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:

100-1281-6411-7500-12810-3-21

- 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.
- 7500 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 FY20 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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

2019-2020 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 2019-2020 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.



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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.



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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



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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.





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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.

Beginning on July 1, 2014, PSRS members were 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.

Beginning on July 1, 2014, PEERS members were 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 insurance benefits, and The Hartford for disability benefits to participating employees



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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.
6. Ensure compliance with applicable district policies and regulations.



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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.



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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



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



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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.

The Superintendent/designee shall audit all claims, and shall submit all invoices to the Board for approval and authorization for payment. If cash discount or avoidance of



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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.

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



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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.
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.



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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.





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.



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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.



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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 2019-2020 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

| | Project | Amount |
|---------------------------------|--------------------------------------|--------------|
| Prop E | New High School | \$80,549,250 |
| | New Elementary School | |
| | Holt Gymnasium | |
| | Pearce Hall Addition | |
| | Barfield Addition | |
| | Architect fees - Bond | |
| Guaranteed Performance Contract | Holt Performance Contracting | \$4,973,254 |
| | Heritage Performance Contracting | |
| | WMS Performance Contracting | |
| | Holt Auditorium | \$500,000 |
| | LHS Practice Field | \$250,000 |
| | District Concrete | \$114,074 |
| | District Roofing | \$424,980 |
| | District Flooring | \$80,803 |
| | District Asphalt | \$443,200 |
| | GTE Sealant | \$42,000 |
| | SMS Sealant | \$83,000 |
| | THS Wall Panels | \$97,845 |
| | Heritage Street Repair | \$100,000 |
| | Transportation Repairs | \$300,000 |
| | District fencing | \$100,000 |
| | THS Bathrooms | \$60,000 |
| | Warehouse | \$2,652,800 |
| | Architect fees - District | \$500,000 |
| | Custodial Department Equipment | \$148,790 |
| | Child Nutrition Department Equipment | \$50,000 |
| | Maintenance Department Equipment | \$389,000 |
| | Technology Equipment | \$799,000 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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 2019-2020 ANNUAL BUDGET

BUDGET DEVELOPMENT CALENDAR FOR FISCAL YEAR 2020

| DATE | ACTION |
|-------------------|---|
| October 19, 2018 | <ul style="list-style-type: none">• Complete update of long-range budget plan. |
| January 18, 2019 | <ul style="list-style-type: none">• Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.• 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.• Administrators should be considering a summer maintenance project list for future submission. |
| January 18, 2019 | <ul style="list-style-type: none">• Budget allocations sent to administrators for budget planning purposes.• Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities. |
| February 21, 2019 | <ul style="list-style-type: none">• Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required. |
| February 22, 2019 | <ul style="list-style-type: none">• Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review.• Budget and summer project review conferences scheduled as needed with administrators and directors.• District prioritization of new programs and positions prepared for BOE (grants included). |
| March 21, 2019 | <ul style="list-style-type: none">• Review conferences with administrators and directors completed.• Report to BOE on preliminary budget for FY20. |
| April 26, 2019 | <ul style="list-style-type: none">• First draft of the FY20 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary. |
| June 20, 2019 | <ul style="list-style-type: none">• Budget presented to Board of Education for adoption. |



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 and are a guiding focus in the budget development process.

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

The Board of Education approved the following Comprehensive School Improvement Plan Goals in May of 2019. The process began in October, 2018, with the formation of the CSIP Steering Committee comprised of students, staff, parents and community members. The Steering Committee held its first meeting on November 6, 2018 and met five more times between November and April.

Additionally, a CSIP survey was shared with all stakeholders via email, text message, social media, the District App, the District website, District eNews, school websites and



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

newsletters, as well as a press release and Superintendent's column in Newstime. The survey was open from November 21 through December 12, 2018.

The District held three Guiding Principles for our Schools (GPS) community engagement meetings aligned to each of the three goal areas:

Teaching and Learning- November 27, 2018

Finances, Facilities & Staffing- January 15, 2019

Community, Culture, Safety & Security- February 12, 2019

Goal 1: Expand opportunities and experiences to ensure all students are prepared to engage in an ever-changing, connected world

- Ensure academic achievement for ALL students
- Develop career pathways and opportunities for workforce readiness
- Utilize instructional methods that meet the needs of all students in the District
- Develop effective systems of support, uniformly across the District
- Provide authentic experiences in technology, culture, and innovation
- Develop a curriculum that engages students and provides opportunities for growth
- Expand opportunities for personalized learning
- Provide high quality, focused professional learning for all staff
- Utilize technology to provide access to innovative learning opportunities
- Support the development of collaboration, critical thinking, problem-solving, communication, citizenship, and creativity

Goal 2: Develop and maintain a safe, caring and inclusive school culture and community with members who value and support the whole child.

- Maintain transparent communication to foster strong relationships with stakeholders in order to support all students
- Provide multiple opportunities for stakeholder feedback
- Implement security upgrades as needed to protect all students and staff in order to provide a safe learning/working environment



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

- Continue emphasis on trauma-sensitive and equity training for staff to support all students
- Build intentional relationships with all students with a focus on their diverse and ever-changing needs
- Recognize and provide support to address growing mental health needs of students and staff
- Begin implementing more restorative practice when it comes to student discipline
- Continue early implementation of character education and development of social/emotional skills to promote a positive school culture
- Develop and provide resources for students, families, and faculty/staff to promote a positive and responsible digital presence
- Continue to foster and build relationships with community partners to support student needs outside of the classroom

Goal 3: Provide financial resources to support the ever-changing needs of students, staff and facilities

- Continue to be proactive in financial planning for growth
- Provide and maintain safe, clean and aesthetically pleasing facilities to accommodate student growth
- Improve and upgrade older facilities
- Maintain operating fund balances that will support growth and sustain student achievement
- Maintain transparency by communicating the district's financial and facility plans and commitments
- Continue to assess, modify, and refine recruiting processes to successfully increase diversity and inclusion in hiring
- Focus on attracting, retaining, and developing high-quality staff
- Provide increasingly competitive salaries and benefit packages for all employee groups
- Work toward reducing staff-to-student ratios



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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.

BOARD OF EDUCATION MEMBERS

| | |
|---------------------------|----------------|
| Dr. Natalie DeWeese | President |
| Mrs. Betsy Bates..... | Vice President |
| Mr. Brad Buchanan..... | Secretary |
| Mr. Dale Schaper..... | Director |
| Mrs. Heather Reiter | Director |
| Ms. Barbara Fine | Director |
| Ms. Sandra Garber | Director |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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.DAsst. Supt. Curriculum, Instruction & Assess
Jennifer Hecktor, Ed.DAsst. Supt. Human Resources





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

SCHOOL DIRECTORY

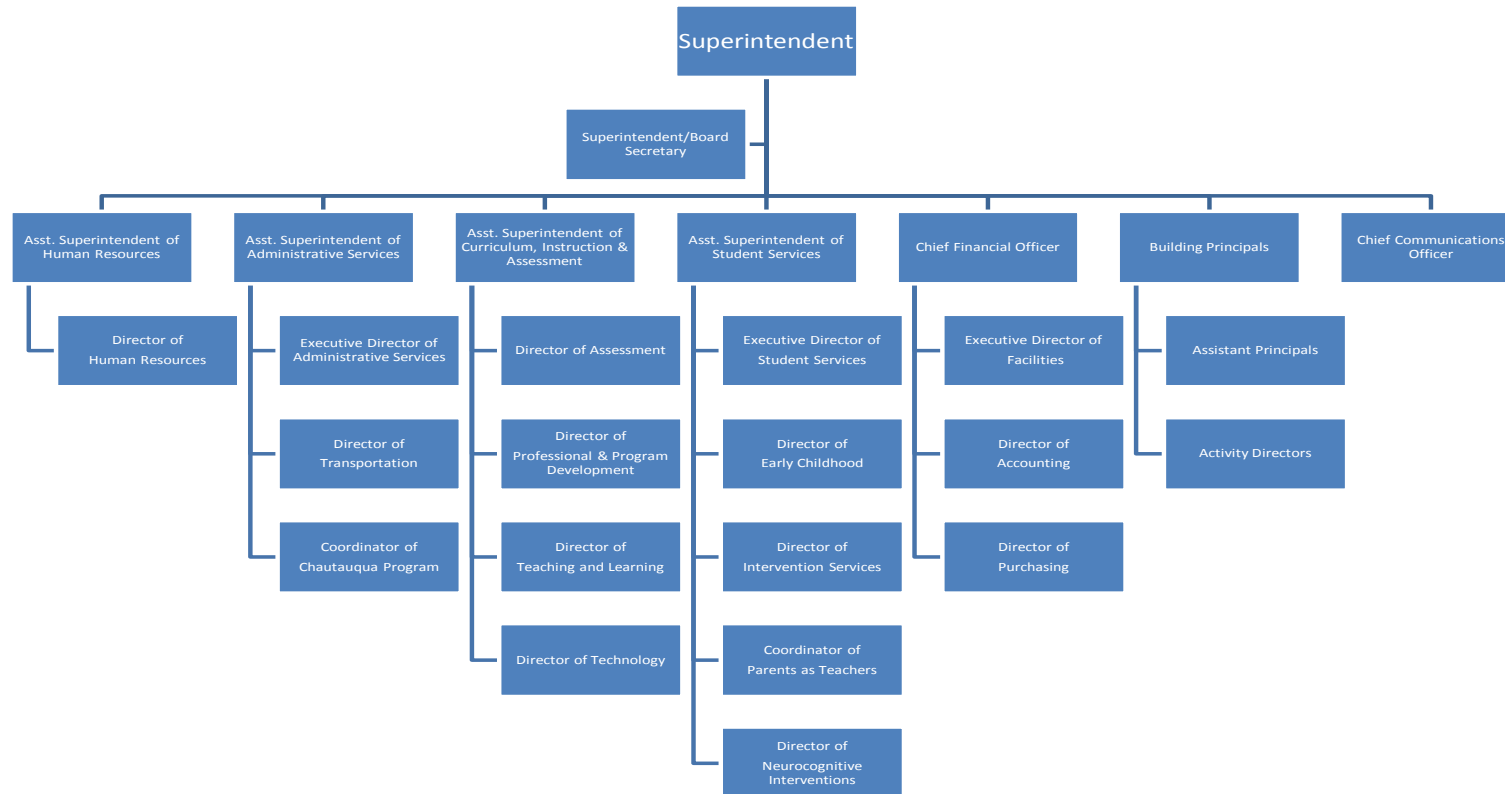
| School Name | Address | Principal | Telephone No. |
|----------------------------------|--|------------------------------|---------------|
| Holt High | 600 Campus Drive, Wentzville, 63385 | Mr. Shane Schlueter | 636-327-3876 |
| Timberland High | 559 East Highway N, Wentzville, 63385 | Mr. Kyle Lindquist | 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. Danielle Todd | 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 | Ms. Megan Sutton | 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 Kelsey | 636-240-8096 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

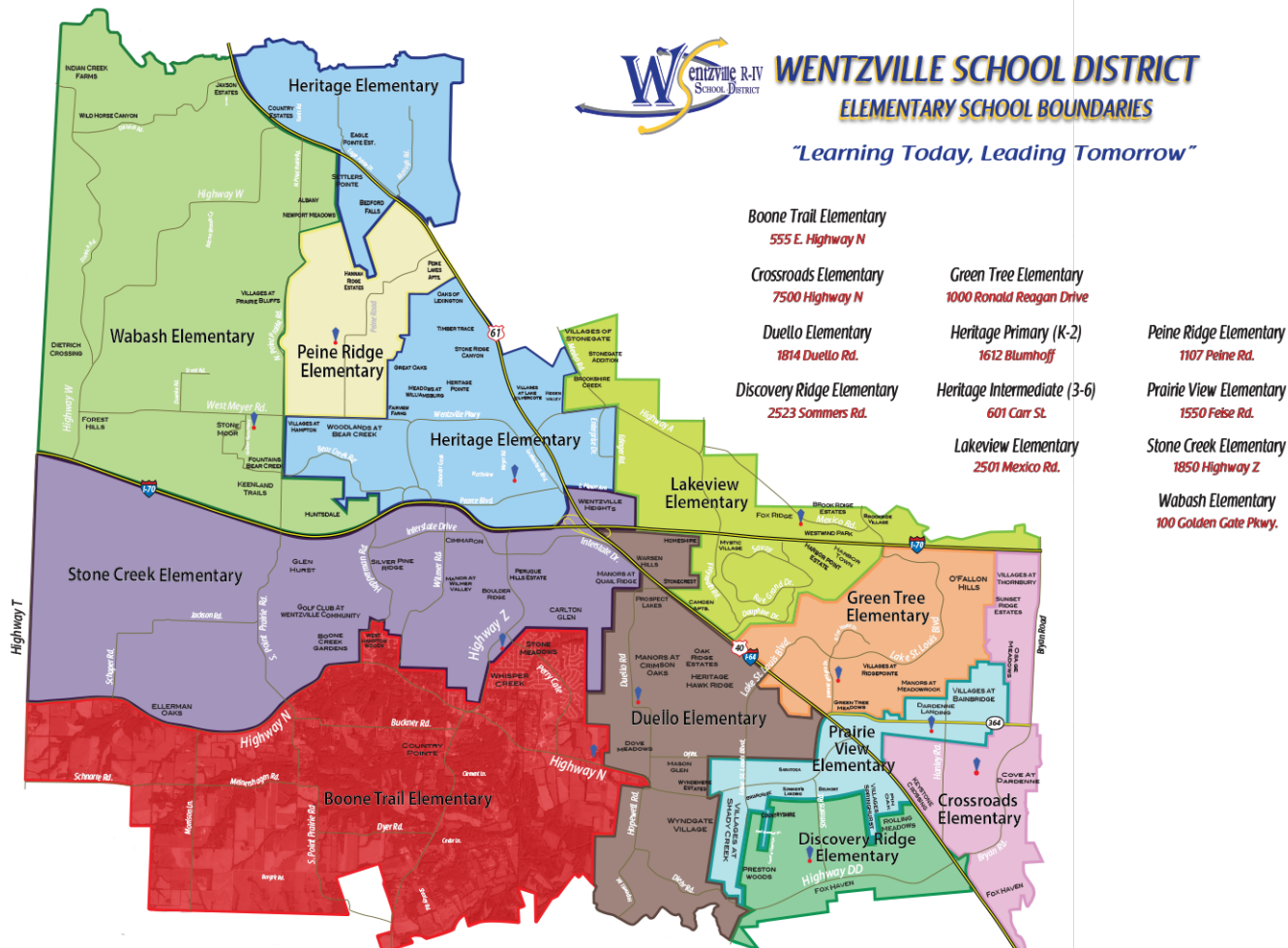
2018-19 ORGANIZATIONAL CHART





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

ELEMENTARY BOUNDARY MAP

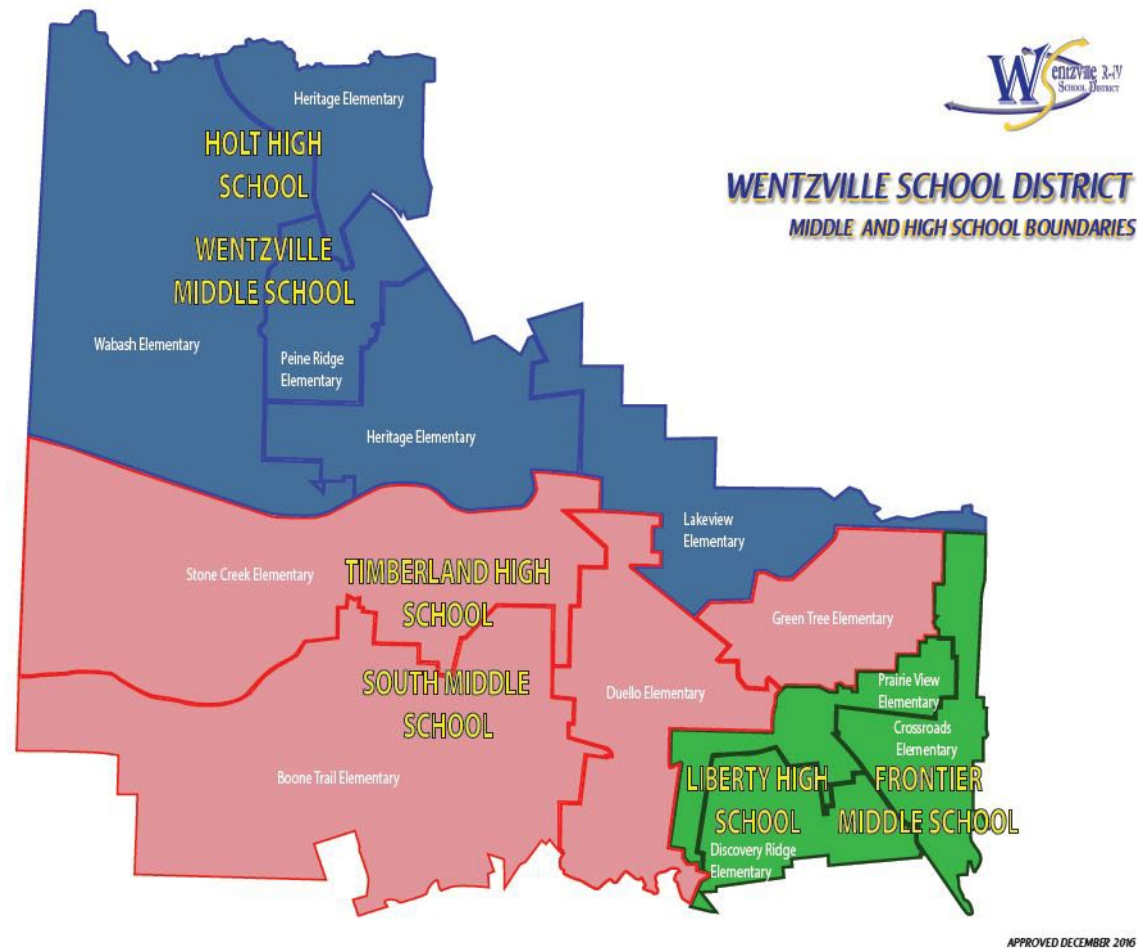


APPROVED DECEMBER 2016
Reviewed, December 2017



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

MIDDLE SCHOOL – HIGH SCHOOL BOUNDARY MAP





WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

FINANCIAL SECTION



2019-2020 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 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 | \$ | 243,602,149 |
| Expenditures- All Funds | \$ | 327,620,823 |
| Over/ (Under) | \$ | (84,018,674) |
| | | |
| Revenue- Operating Funds* | \$ | 198,671,975 |
| Expenditures- Operating Funds* | \$ | 201,652,269 |
| Over/ (Under) | \$ | (2,980,294) ** |

*Operating Funds refers to a combination of the General 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 \$84,018,674. The majority of this decrease (\$80,549,250) is due to the expenditures in the Capital Projects Fund for the Proposition E projects. Revenue from the Proposition E bonds was received in Fiscal Year 2019. Operating balances are projected to decline by \$2,980,294 (according to the budget). Operating fund balances at year end are projected to be \$49,451,660, which represents approximately 2.9 months of operating expenditures. The following pages will explain the expenditures in more detail.

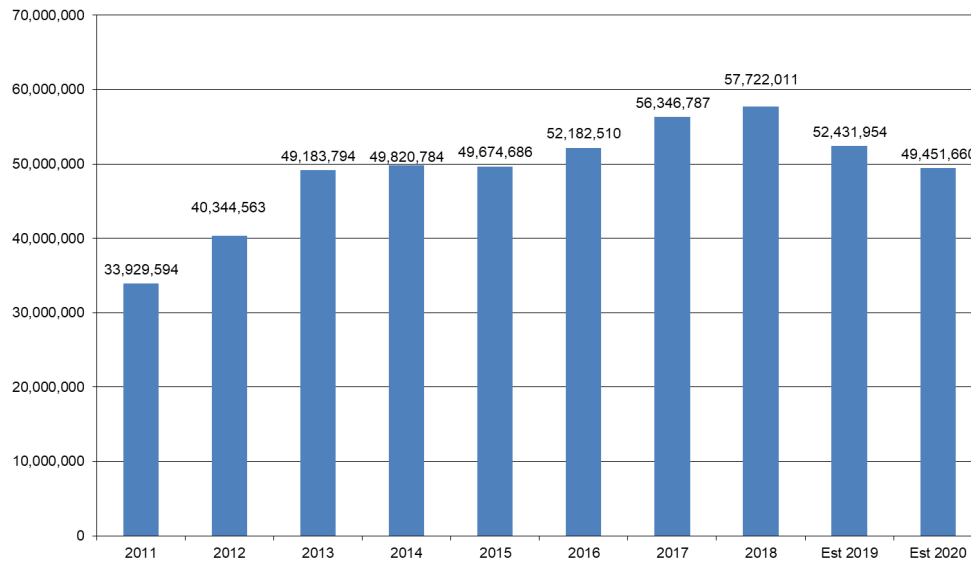
Operating Fund Balances

| Operating Fund | | |
|----------------|------------|----------------|
| Fiscal Year | Balance | Fund Balance % |
| 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% |
| 2018 | 57,722,011 | 33.16% |
| Est 2019 | 52,431,954 | 27.17% |
| Est 2020 | 49,451,660 | 24.52% |

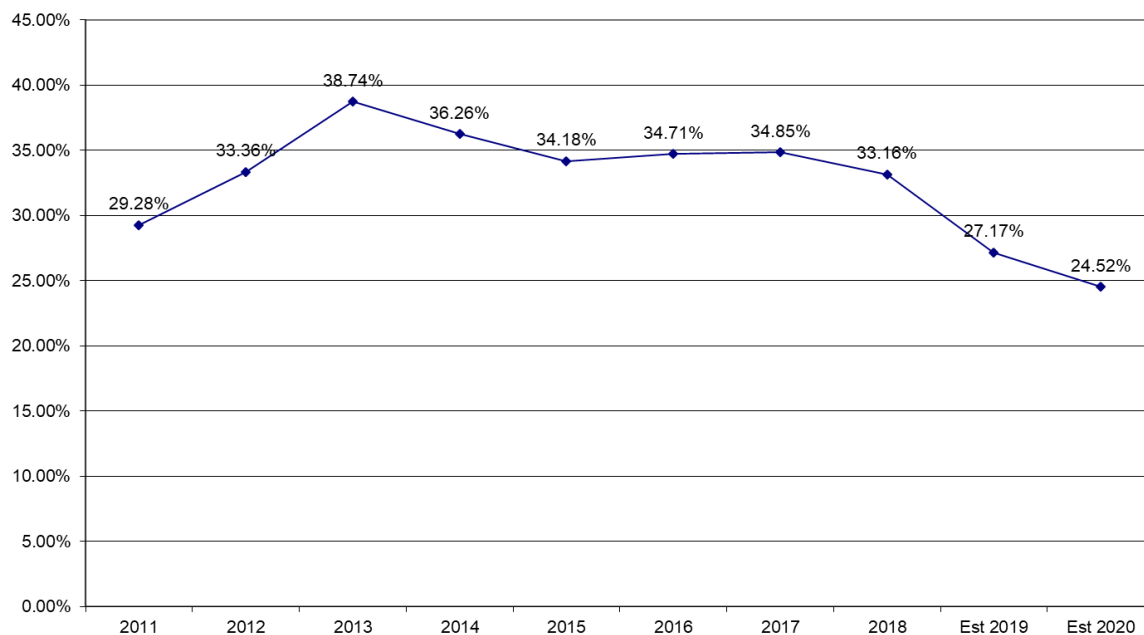


WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

Operating Fund Balance



Fund Balances - % of Operating Expenditures



The June 2019 projected balance is based on the FY19 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 (FY20) as well.

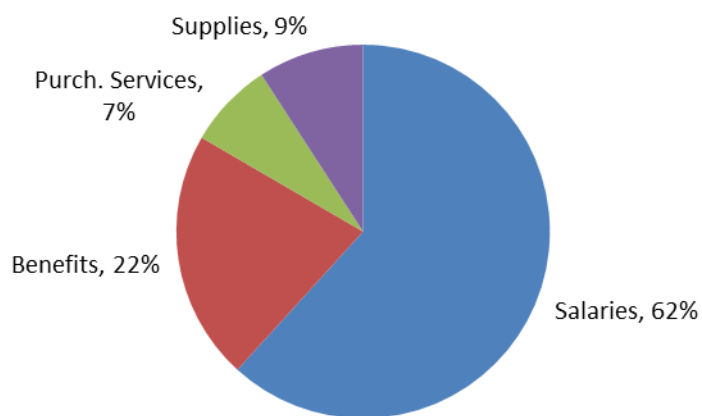


WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

OPERATING FUNDS – EXPENDITURES BY OBJECT

| Operating (General and Teachers' Funds) Expenses by Object | | | |
|--|---------------|-----------------|-----------------|
| | Expenses | % of Oper. Exp. | % of Oper. Rev. |
| Salaries | \$124,662,011 | 61.82% | 62.75% |
| Benefits | \$43,702,680 | 21.67% | 22.00% |
| Purch. Services | \$14,888,874 | 7.38% | 7.49% |
| Supplies | \$18,398,704 | 9.12% | 9.26% |
| Total Expenses | \$201,652,269 | 100.00% | 101.50% |
| Total Revenues | \$198,671,975 | | |

Expenses by Object - Operating Funds





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 6-30-2019 | 52,431,954 | - | 128,042,823 | 180,474,777 | 22,010,215 | 202,484,992 |
| Revenues | 87,507,037 | 111,164,938 | 18,894,502 | 217,566,477 | 26,035,672 | 243,602,149 |
| Expenditures | 82,225,455 | 119,426,814 | 104,305,189 | 305,957,458 | 21,663,364 | 327,620,823 |
| | 5,281,582 | (8,261,876) | (85,410,687) | (88,390,981) | 4,372,308 | (84,018,674) |
| Balances before transfers | 57,713,536 | (8,261,876) | 42,632,136 | 92,083,796 | 26,382,522 | 118,466,318 |
| Transfers | (8,261,876) | 8,261,876 | - | - | - | - |
| Budget Balance 6-30-2020 | 49,451,660 | - | 42,632,135 | 92,083,795 | 26,382,522 | 118,466,317 |

DETAIL OF GENERAL FUND

| | INCIDENTAL | FOOD SERVICE | ACTIVITIES | TOTAL GENERAL FUND |
|---------------------------|-------------|-----------------|------------|--------------------------|
| Budget Balance 6-30-2019 | 54,589,144 | (1,542,730) | (614,460) | 52,431,954 |
| Revenues | 78,896,037 | 6,781,000 | 1,830,000 | 87,507,037 |
| Expenditures | 73,644,471 | 6,780,984 | 1,800,000 | 82,225,455 |
| Balances before transfers | 59,840,710 | (1,542,714) | (584,460) | 57,713,536 |
| Transfers | (8,261,876) | - | - | (8,261,876) |
| Budget Balance 6-30-2020 | 51,578,834 | (1,542,714) | (584,460) | 49,451,660 |

DETAIL OF CAPITAL PROJECTS FUND

| | CAPITAL | COPS LEVY | TOTAL CAPITAL PROJECTS FUND |
|---------------------------|-------------|------------|--------------------------------------|
| Budget Balance 6-30-2019 | 128,163,601 | (120,778) | 128,042,823 |
| Revenues | 8,030,719 | 10,863,783 | 18,894,502 |
| Expenditures | 95,509,144 | 8,796,045 | 104,305,189 |
| Balances before transfers | 40,685,175 | 1,946,960 | 42,632,136 |
| Transfers | - | - | - |
| Budget Balance 6-30-2020 | 40,685,175 | 1,946,960 | 42,632,135 |

MINIMUM BALANCE ANALYSIS COMBINED GENERAL & TEACHERS' FUNDS

| | |
|--------------------------------------|-------------|
| Budget Balance 6-30-2019 | 52,431,954 |
| Revenues | 198,671,975 |
| Expenditures | 201,652,269 |
| Transfers | - |
| Budget Balance 6-30-2020 | 49,451,660 |
| Unrestricted Fund Balance | 49,451,660 |
| Balance as a Percent of Expenditures | 24.52% |



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 FY20, 96.7% of the budgeted revenue comes from local, county, or state proceeds. Another 3.2% 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 FY20 is expected to be approximately \$2.22 billion, which makes it the highest in District history. It is estimated that the tax rate will be reduced by approximately 25 cents to \$4.7358. The District projects that current and delinquent property taxes for all funds will be \$106.4 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 FY19 weighted average daily attendance was approximately 16,191 and the state distribution rate is anticipated to be \$1025 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 FY20 Proposition C revenue to be \$16.6 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 \$2.5M in interest returns for the year. A large portion of that is in the Capital Projects Fund for the Prop E Bond Proceeds.

Food service revenue is projected to decrease slightly due the district entering back into the Federal Child Nutrition Program.



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 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 FY20 budget projects state basic formula revenue to be approximately \$80 million, up by \$4.2 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 6,375 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 380 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 \$2.1 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. FY20 revenue is based on the budgeted expenses for FY19. The amount of early childhood special education state revenue budgeted for FY20 is \$5.3 million.



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 80.6% of the federal money. These two sources are the Individuals with Disabilities Education Act (\$4.4 million) and the School Breakfast and Lunch Program (\$1.9 million) funding.

OTHER REVENUE

The District is expecting \$120,000 in this category for FY20 from tuition from other districts.





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

BUDGETED REVENUE ALL FUNDS BY OBJECT FY20

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 80,638,321 | 86,357,746 | 91,344,454 | 96,306,360 | 102,078,589 | 6.0% |
| 5112 | Delinquent Taxes | 3,330,652 | 3,871,861 | 5,664,704 | 3,618,805 | 4,301,539 | 18.9% |
| 5113 | Prop C Sales Taxes | 13,207,132 | 14,210,743 | 14,991,583 | 15,612,300 | 16,595,775 | 6.3% |
| 5114 | Financial Institution Taxes | 112,415 | 199,696 | 293,490 | 100,000 | 75,000 | -25.0% |
| 5115 | M & M (Surcharge Taxes) | 837,136 | 859,833 | 922,495 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 2,167,040 | 1,919,144 | 1,853,678 | 1,698,401 | 1,660,000 | -2.3% |
| 5141-5143 | Earnings on Investments | 5,872,064 | 614,804 | 2,780,064 | 9,066,597 | 2,519,000 | -72.2% |
| 5151-5161 | Food Service - Program | 2,318,500 | 2,416,973 | 2,766,044 | 3,713,500 | 3,225,000 | -13.2% |
| 5165 | Food Service - Non-Program | 1,471,715 | 1,383,937 | 1,079,778 | 1,378,000 | 1,600,000 | 16.1% |
| 5171-5179 | Student Activities | 3,440,615 | 3,677,222 | 2,565,165 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,188,349 | 2,403,386 | 2,632,770 | 2,509,956 | 2,749,100 | 9.5% |
| 5191-5198 | Other Local | 1,069,996 | 1,316,494 | 7,463,378 | 1,330,000 | 1,270,000 | -4.5% |
| | Total Local | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 292,049 | 307,069 | 345,645 | 300,000 | 280,000 | -6.7% |
| 5221 | State Assessed Utility Taxes | 2,942,348 | 2,974,243 | 2,947,938 | 2,946,000 | 2,946,000 | 0.0% |
| | Total County | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| | State: | | | | | | |
| 5311 | Basic Formula | 56,214,495 | 61,629,040 | 65,398,781 | 69,897,835 | 73,897,582 | 5.7% |
| 5312 | Transportation Aid | 1,832,919 | 1,543,680 | 1,648,486 | 1,700,000 | 2,100,000 | 23.5% |
| 5314 | Early Childhood Special Education | 4,713,021 | 4,640,693 | 5,437,888 | 3,900,000 | 5,310,000 | 36.2% |
| 5319 | Classroom Trust | 5,418,000 | 5,875,242 | 6,243,850 | 6,400,964 | 6,553,708 | 2.4% |
| 5324 | Parents as Teachers | 379,336 | 387,591 | 446,933 | 350,000 | 400,000 | 14.3% |
| 5332 | Career Education | 45,118 | 47,362 | 48,494 | 72,008 | 72,008 | 0.0% |
| 5333 | Food Service | 42,990 | 44,097 | 44,269 | 43,000 | 46,000 | 7.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | 3,073,831 | |
| 5359 | Career Educ Enhancement Grant | 68,703 | 107,635 | 198,696 | - | - | |
| 5369 | Residential Placement/Excess Cost | 55,488 | 165,092 | 34,402 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 2,119,889 | 2,665,277 | 2,763,506 | 1,835,000 | 2,000,000 | 9.0% |
| 5397 | Other State | - | 70 | 38,231 | - | - | |
| | Total State | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| | Federal: | | | | | | |
| 5412 | Medicaid | 159,344 | 183,761 | 181,938 | 100,000 | 100,000 | 0.0% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 2,393,605 | 2,283,581 | 1,600,008 | 4,407,793 | 4,407,793 | 0.0% |
| 5442 | Early Childhood Special Education | 337,486 | 606,471 | 758,691 | 1,200,000 | 173,407 | -85.5% |
| 5445 | School Lunch Program | 1,753,352 | 1,571,088 | 1,530,275 | - | 1,600,000 | |
| 5446 | School Breakfast Program | 314,616 | 300,325 | 274,451 | - | 300,000 | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | 11,301 | 8,686 | 10,238 | - | 10,000 | |
| 5451, 5452 | Title I | 1,028,006 | 1,044,399 | 626,027 | 1,622,200 | 775,116 | -52.2% |
| 5427, 5455-5499 | Other Federal | 462,736 | 466,827 | 255,769 | 599,881 | 457,701 | -23.7% |
| | Total Federal | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | - | - | 5,920 | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | 29,336,393 | - | 11,075,000 | 157,290,000 | - | -100.0% |
| 5641, 5651 | Sale of School Buses/Property | 37,387 | 22,816 | 108,330 | - | - | |
| 58xx | Tuition from Other Districts/Contracte | 98,478 | 63,982 | 133,773 | 120,000 | 120,000 | 0.0% |
| | Total Other | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| | Total Revenues | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

EXPENDITURE DISCUSSION

The Wentzville R-IV School District's total expenditure budget for FY20 is \$327,620,823. This includes \$201,652,269 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 83.5% of the Operating Fund budget is comprised of salary and benefits for staff. The FY20 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 75.32 additional staff FTE to accommodate projected enrollment growth of approximately 380 students. This staffing increase includes 57.32 certified positions and 18.0 support staff positions. The budget for benefits was increased to reflect a 9.5% increase due to the hiring of additional staff, a 9.7% increase in the medical insurance benefits rate and a 0% increase in the dental and vision insurance rates.

Supplies and purchased services make up 7.4% of the Operating Fund budget. Purchased services are budgeted to increase by \$1.2 million for various programs in the district. Supply budget totals are scheduled to decrease by 13% in total. The decrease is partially due to a one-time expenditure in the curriculum department for science materials in FY19. 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 FY20 is \$104,305,189. The majority of this (\$80.5 million) is for construction costs for Prop E projects. \$8.8 million is budgeted for payments on the Proposition 3 and Proposition E facility improvements lease payments. \$1.2 million is budgeted for bus lease-purchase payments. The district entered into a Guaranteed Energy Savings Contract which is budgeted at \$5.3 million. The District will be receiving \$3.0 million from the Division of Energy in the form of a low interest loan to offset a majority of this cost. The budget also contains funds for the construction of a warehouse/office building. Another \$3.0 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 \$42.6 million. The majority of this balance is Prop E construction project funds.



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 FY20 is \$21,663,364. Of this total, \$10,871,508 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balance for this fund is approximately \$26.4 million.





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

BUDGETED EXPENDITURES BY FUND AND FUNCTION FY20

| | General Fund | Teachers' Fund | Capital Projects Fund | Total Operating Funds | Debt Service Fund | Total All Funds |
|---|-------------------|--------------------|-----------------------|-----------------------|-------------------|--------------------|
| Instructional Expenditures: | | | | | | |
| Elementary | 3,000,378 | 40,471,190 | 427,500 | 43,899,068 | - | 43,899,068 |
| Middle | 1,487,361 | 11,315,294 | 185,115 | 12,987,770 | - | 12,987,770 |
| Senior High | 2,153,255 | 20,745,338 | 139,547 | 23,038,140 | - | 23,038,140 |
| Summer School | 1,130,064 | 855,370 | - | 1,985,434 | - | 1,985,434 |
| Special Instruction | 8,768,214 | 14,049,498 | 30,000 | 22,847,712 | - | 22,847,712 |
| Supplemental Instruction | 55,500 | 1,941,247 | - | 1,996,747 | - | 1,996,747 |
| Early Childhood Special Education | 1,295,752 | 1,858,072 | - | 3,153,824 | - | 3,153,824 |
| Career Education | 72,008 | - | - | 72,008 | - | 72,008 |
| Student Activities | 3,725,662 | 1,379,561 | - | 5,105,223 | - | 5,105,223 |
| Tuition & Contracted Education | - | 2,180,229 | - | 2,180,229 | - | 2,180,229 |
| Total Instructional Expenditures | 21,688,194 | 94,795,799 | 782,162 | 117,266,155 | - | 117,266,155 |
| Support Services Expenditures: | | | | | | |
| Attendance | 3,033,261 | - | - | 3,033,261 | - | 3,033,261 |
| Guidance | 160,920 | 3,818,834 | - | 3,979,754 | - | 3,979,754 |
| Health, Psych, Speech & Audio | 4,762,187 | 7,176,751 | 4,500 | 11,943,438 | - | 11,943,438 |
| Improvement of Instruction | 1,463,963 | 2,067,258 | - | 3,531,221 | - | 3,531,221 |
| Professional Development | 557,942 | 232,409 | - | 790,351 | - | 790,351 |
| Media Services | 1,345,162 | 1,775,207 | - | 3,120,369 | - | 3,120,369 |
| Board of Education Services | 1,278,868 | - | - | 1,278,868 | - | 1,278,868 |
| Executive Administration | 701,389 | 1,759,867 | - | 2,461,256 | - | 2,461,256 |
| Building Level Administration | 3,741,758 | 7,079,231 | 100,000 | 10,920,989 | - | 10,920,989 |
| Business/Central Services | 1,980,008 | - | 13,500 | 1,993,508 | - | 1,993,508 |
| Operation of Plant | 18,222,316 | - | 3,537,790 | 21,760,106 | - | 21,760,106 |
| Pupil Transportation | 10,666,655 | - | 1,136,450 | 11,803,105 | - | 11,803,105 |
| Food Services | 6,780,984 | - | - | 6,780,984 | - | 6,780,984 |
| Central Office Support Services | 3,038,528 | 608,388 | 135,000 | 3,781,916 | - | 3,781,916 |
| Total Support Services Expenditures | 57,733,941 | 24,517,945 | 4,927,240 | 87,179,126 | - | 87,179,126 |
| Total Instruction & Support Expenditures | 79,422,135 | 119,313,744 | 5,709,402 | 204,445,281 | - | 204,445,281 |
| Community Services Expenditures | 2,803,320 | 113,070 | 5,000 | 2,921,390 | - | 2,921,390 |
| Facilities Acquisition & Construction Exp. | - | - | 94,526,304 | 94,526,304 | - | 94,526,304 |
| Principal & Interest Expenditures | - | - | 4,064,483 | 4,064,483 | 21,663,364 | 25,727,847 |
| Total Expenditures | 82,225,455 | 119,426,814 | 104,305,190 | 305,957,459 | 21,663,364 | 327,620,823 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUND ALL FUNDS

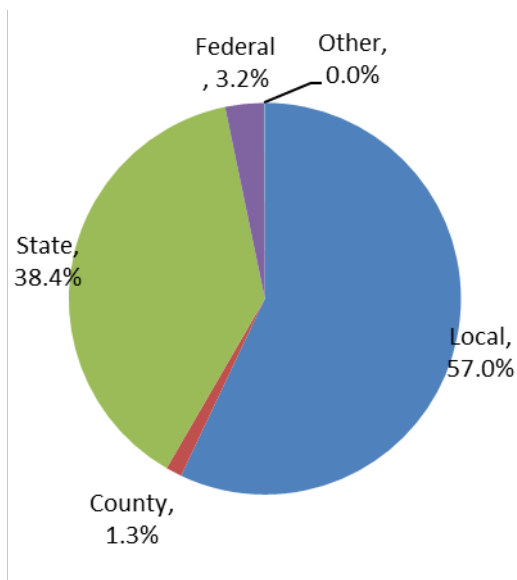
| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| County | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| State | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| Federal | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| Other | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| Total Revenues | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |
| Expenditures: | | | | | | |
| General Fund | 59,151,746 | 64,547,924 | 70,285,396 | 80,376,001 | 82,225,455 | 2.3% |
| Teachers' Fund | 90,931,470 | 96,676,446 | 103,803,389 | 112,619,640 | 119,426,814 | 6.0% |
| Capital Projects | 12,580,154 | 15,155,849 | 23,454,685 | 37,217,334 | 104,305,189 | 180.3% |
| Debt Service | 49,139,904 | 19,767,933 | 16,380,820 | 75,524,671 | 21,663,364 | -71.3% |
| Total Expenditures | 211,803,274 | 196,148,152 | 213,924,290 | 305,737,646 | 327,620,823 | 7.2% |
| Yearly Increase (Decrease) | 14,907,719 | 10,022,713 | 22,590,855 | 85,285,954 | (84,018,674) | -198.5% |
| Fund Balance - July 1 | 69,677,750 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,991 | 72.8% |
| Fund Balance - June 30 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,991 | 118,466,317 | -41.5% |



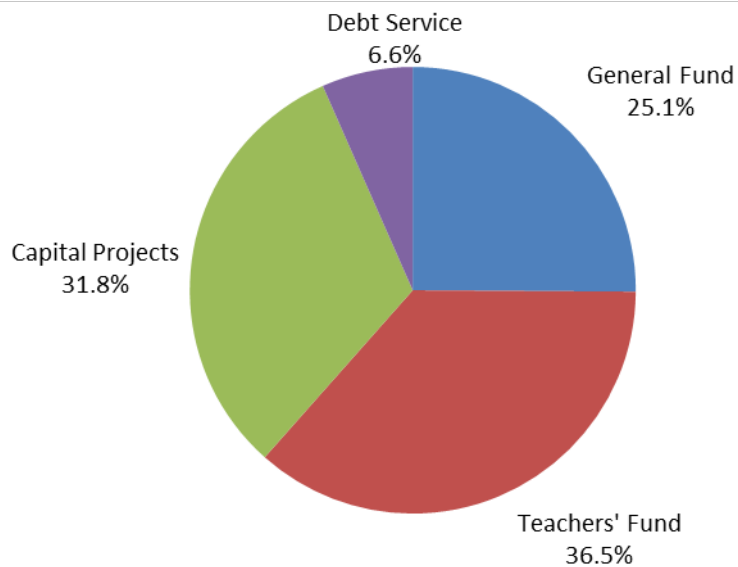


WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

BUDGETED REVENUE BY SOURCE FY20



BUDGETED EXPENDITURES BY FUND FY20





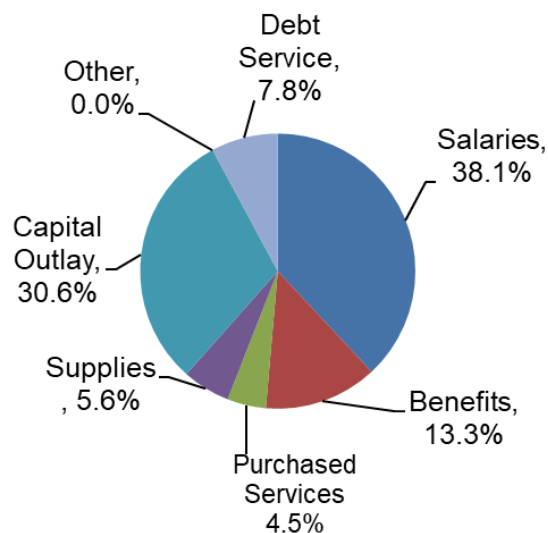
WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| County | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| State | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| Federal | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| Other | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| Total Revenues | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |
| Expenditures: | | | | | | |
| Salaries | 94,212,641 | 101,487,194 | 109,561,241 | 118,185,331 | 124,662,011 | 5.5% |
| Benefits | 30,815,731 | 33,390,019 | 36,485,488 | 39,925,892 | 43,702,680 | 9.5% |
| Purchased Services | 9,549,397 | 9,799,604 | 10,485,706 | 13,799,171 | 14,888,874 | 7.9% |
| Supplies | 15,505,447 | 16,547,554 | 17,556,350 | 21,085,247 | 18,398,704 | -12.7% |
| Capital Outlay | 9,769,530 | 16,072,281 | 19,645,856 | 32,490,353 | 100,240,706 | 208.5% |
| Other | 2,810,624 | 3,695,651 | 141,200 | 472,070 | 25,000 | -94.7% |
| Debt Service | 49,139,904 | 15,155,849 | 20,048,448 | 79,779,582 | 25,702,847 | -67.8% |
| Total Expenditures | 211,803,274 | 196,148,152 | 213,924,290 | 305,737,646 | 327,620,823 | 7.2% |
| Yearly Increase (Decrease) | 14,907,719 | 10,022,713 | 22,590,855 | 85,285,954 | (84,018,674) | -198.5% |
| Fund Balance - July 1 | 69,677,749 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,991 | 72.8% |
| Fund Balance - June 30 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,991 | 118,466,317 | -41.5% |

Budgeted Expenditures by Object – All Funds FY20



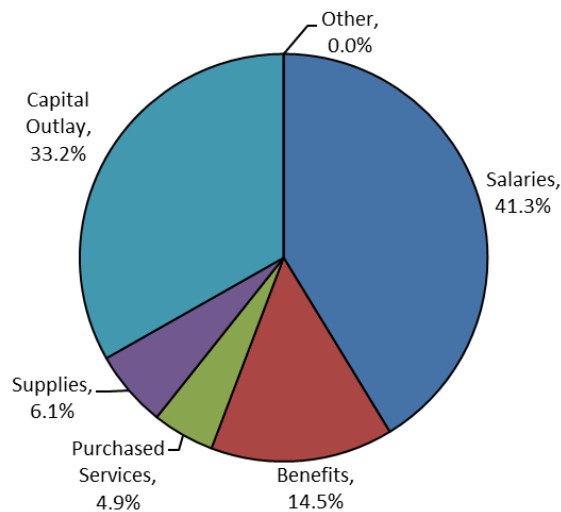


WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 95,893,822 | 102,599,747 | 114,255,080 | 115,479,253 | 117,214,331 | 1.5% |
| County | 2,827,544 | 2,873,623 | 2,865,942 | 2,845,000 | 2,825,000 | -0.7% |
| State | 67,114,958 | 77,105,780 | 78,528,536 | 80,478,807 | 89,733,129 | 11.5% |
| Federal | 6,177,658 | 6,181,739 | 5,095,775 | 7,779,874 | 7,674,017 | -1.4% |
| Other | 135,865 | 86,798 | 248,024 | 125,120,000 | 120,000 | -99.9% |
| Total Revenues | 172,149,847 | 188,847,687 | 200,993,356 | 331,702,934 | 217,566,477 | -34.4% |
| Expenditures: | | | | | | |
| Salaries | 94,212,641 | 101,487,193 | 109,561,241 | 118,185,331 | 124,662,011 | 5.5% |
| Benefits | 30,815,731 | 33,390,018 | 36,485,488 | 39,925,892 | 43,702,680 | 9.5% |
| Purchased Services | 9,549,397 | 9,799,604 | 10,485,706 | 13,799,171 | 14,888,874 | 7.9% |
| Supplies | 15,505,447 | 16,547,554 | 17,556,350 | 21,085,247 | 18,398,704 | -12.7% |
| Capital Outlay | 9,769,530 | 16,072,281 | 19,645,856 | 32,490,353 | 100,240,706 | 208.5% |
| Other | 2,810,624 | 3,695,652 | 3,808,829 | 372,595 | 15,000 | -96.0% |
| Debt Service | - | - | - | 4,354,386 | 4,049,483 | -7.0% |
| Total Expenditures | 162,663,370 | 180,992,303 | 197,543,470 | 230,212,975 | 305,957,458 | 32.9% |
| Yearly Increase (Decrease) | 9,486,477 | 7,855,384 | 3,449,885 | 101,489,959 | (88,390,981) | -187.1% |
| Fund Balance - July 1 | 58,193,071 | 67,679,548 | 75,534,932 | 78,984,818 | 180,474,777 | 128.5% |
| Fund Balance - June 30 | 67,679,548 | 75,534,932 | 78,984,818 | 180,474,777 | 92,083,796 | -49.0% |

Budgeted Expenditures by Object – Operating Funds FY20





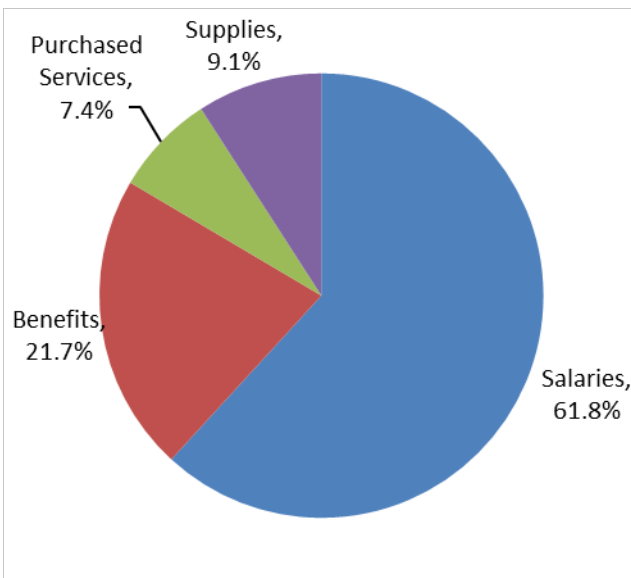
WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 84,542,389 | 90,395,728 | 94,867,412 | 97,438,807 | 102,201,660 | 4.9% |
| County | 2,514,701 | 2,561,058 | 2,599,789 | 2,537,000 | 2,517,000 | -0.8% |
| State | 66,558,009 | 72,604,509 | 77,839,421 | 79,978,807 | 86,159,298 | 7.7% |
| Federal | 6,154,139 | 6,168,517 | 5,091,053 | 7,779,874 | 7,674,017 | -1.4% |
| Other | 107,978 | 73,730 | 144,541 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 159,877,216 | 171,803,542 | 180,542,214 | 187,854,488 | 198,671,975 | 5.8% |
| Expenditures: | | | | | | |
| Salaries | 94,212,641 | 101,487,193 | 109,561,241 | 118,185,331 | 124,662,011 | 5.5% |
| Benefits | 30,815,731 | 33,390,018 | 36,485,488 | 39,925,892 | 43,702,680 | 9.5% |
| Purchased Services | 9,549,397 | 9,799,604 | 10,485,706 | 13,799,171 | 14,888,874 | 7.9% |
| Supplies | 15,505,447 | 16,547,554 | 17,556,350 | 21,085,247 | 18,398,704 | -12.7% |
| Capital Outlay | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | |
| Total Expenditures | 150,083,216 | 161,224,370 | 174,088,785 | 192,995,640 | 201,652,269 | 4.5% |
| Yearly Increase (Decrease) | 9,794,000 | 10,579,172 | 6,453,429 | (5,141,152) | (2,980,294) | -42.0% |
| Fund Balance - July 1 | 49,674,686 | 52,182,510 | 56,346,787 | 57,722,011 | 52,431,954 | -9.2% |
| Transfers | (7,286,176) | (6,414,895) | (5,078,205) | (148,904) | (0) | -100.0% |
| Fund Balance - June 30 | 52,182,510 | 56,346,787 | 57,722,011 | 52,431,954 | 49,451,660 | -5.7% |

Budgeted Expenditures by Object – General & Teachers' Funds FY20





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Revenues: | | | | | | |
| Local | 55,042,252 | 58,890,122 | 64,385,596 | 66,206,136 | 69,985,281 | 5.7% |
| County | 1,404,596 | 1,422,351 | 1,525,333 | 1,430,000 | 1,430,000 | 0.0% |
| State | 5,858,250 | 14,100,160 | 11,622,177 | 13,832,990 | 13,067,362 | -5.5% |
| Federal | 2,773,573 | 3,064,891 | 2,814,335 | 1,873,820 | 2,904,394 | 55.0% |
| Other | 107,978 | 73,730 | 144,541 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 65,186,649 | 77,551,254 | 80,491,981 | 83,462,946 | 87,507,037 | 4.8% |
| Expenditures: | | | | | | |
| Salaries | 25,447,258 | 27,684,900 | 30,274,024 | 32,614,206 | 34,780,161 | 6.6% |
| Benefits | 10,951,493 | 12,053,210 | 13,300,271 | 14,831,239 | 16,337,945 | 10.2% |
| Purchased Services | 7,247,548 | 8,262,259 | 9,154,751 | 11,845,309 | 12,708,645 | 7.3% |
| Supplies | 15,505,447 | 16,547,554 | 17,556,350 | 21,085,247 | 18,398,704 | -12.7% |
| Capital Outlay | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | |
| Total Expenditures | 59,151,746 | 64,547,924 | 70,285,396 | 80,376,001 | 82,225,455 | 2.3% |
| Yearly Increase (Decrease) | 6,034,903 | 13,003,330 | 10,206,585 | 3,086,945 | 5,281,582 | 71.1% |
| Fund Balance - July 1 | 44,889,631 | 43,638,358 | 50,226,794 | 55,355,173 | 52,431,953 | -5.3% |
| Transfers | (7,286,176) | (6,414,895) | (5,078,205) | (6,010,165) | (8,261,876) | 37.5% |
| Fund Balance - June 30 | 43,638,358 | 50,226,794 | 55,355,173 | 52,431,953 | 49,451,659 | -5.7% |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT TEACHERS' FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 29,500,137 | 31,505,606 | 30,481,816 | 31,232,671 | 32,216,379 | 3.1% |
| County | 1,110,105 | 1,138,707 | 1,074,455 | 1,107,000 | 1,087,000 | -1.8% |
| State | 60,699,759 | 58,504,349 | 66,217,244 | 66,145,817 | 73,091,936 | 10.5% |
| Federal | 3,380,566 | 3,103,626 | 2,276,718 | 5,906,054 | 4,769,623 | -19.2% |
| Other | - | - | - | - | - | |
| Total Revenues | 94,690,567 | 94,252,288 | 100,050,233 | 104,391,542 | 111,164,938 | 6.5% |
| Expenditures: | | | | | | |
| Salaries | 68,765,383 | 73,802,293 | 79,287,217 | 85,571,125 | 89,881,850 | 5.0% |
| Benefits | 19,864,238 | 21,336,808 | 23,185,217 | 25,094,653 | 27,364,735 | 9.0% |
| Purchased Services | 2,301,849 | 1,537,345 | 1,330,955 | 1,953,862 | 2,180,229 | 11.6% |
| Supplies | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | |
| Total Expenditures | 90,931,470 | 96,676,446 | 103,803,389 | 112,619,640 | 119,426,814 | 6.0% |
| Yearly Increase (Decrease) | 3,759,097 | (2,424,158) | (3,753,156) | (8,228,098) | (8,261,876) | 0.4% |
| Fund Balance - July 1 | 4,785,054 | 8,544,151 | 6,119,993 | 2,366,837 | 1 | -100.0% |
| Transfers | | | | 5,861,261 | 8,261,876 | 41.0% |
| Fund Balance - June 30 | 8,544,151 | 6,119,993 | 2,366,837 | 1 | 1 | 0.0% |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 11,351,433 | 12,204,019 | 19,387,668 | 18,040,446 | 15,012,671 | -16.8% |
| County | 312,843 | 312,565 | 266,154 | 308,000 | 308,000 | 0.0% |
| State | 556,949 | 4,501,271 | 689,115 | 500,000 | 3,573,831 | 614.8% |
| Federal | 23,519 | 13,222 | 4,722 | - | - | |
| Other | 27,887 | 13,068 | 103,483 | 125,000,000 | - | -100.0% |
| Total Revenues | 12,272,631 | 17,044,145 | 20,451,141 | 143,848,446 | 18,894,502 | -86.9% |
| Expenditures: | | | | | | |
| Salaries | - | - | - | - | - | |
| Benefits | - | - | - | - | - | |
| Purchased Services | - | - | - | - | - | |
| Supplies | - | - | - | - | - | |
| Capital Outlay | 9,769,530 | 16,072,281 | 19,645,856 | 32,490,353 | 100,240,706 | 208.5% |
| Other | 2,810,624 | 3,695,652 | 3,808,829 | 372,595 | 15,000 | -96.0% |
| Debt Service | - | - | - | 4,354,386 | 4,049,483 | -7.0% |
| Total Expenditures | 12,580,154 | 19,767,933 | 23,454,685 | 37,217,334 | 104,305,189 | 180.3% |
| Yearly Increase (Decrease) | (307,523) | (2,723,788) | (3,003,544) | 106,631,112 | (85,410,687) | -180.1% |
| Fund Balance - July 1 | 8,518,385 | 15,497,038 | 19,188,145 | 21,262,807 | 128,042,823 | 502.2% |
| Transfers | 7,286,176 | 6,414,895 | 5,078,205 | 148,904 | - | -100.0% |
| Fund Balance - June 30 | 15,497,038 | 19,188,145 | 21,262,807 | 128,042,823 | 42,632,135 | -66.7% |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 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 |
|---------------------------------|--------------------------------------|--------------|
| Prop E | New High School | \$80,549,250 |
| | New Elementary School | |
| | Holt Gymnasium | |
| | Pearce Hall Addition | |
| | Barfield Addition | |
| | Architect fees - Bond | |
| Guaranteed Performance Contract | Holt Performance Contracting | \$4,973,254 |
| | Heritage Performance Contracting | |
| | WMS Performance Contracting | |
| | Holt Auditorium | \$500,000 |
| | LHS Practice Field | \$250,000 |
| | District Concrete | \$114,074 |
| | District Roofing | \$424,980 |
| | District Flooring | \$80,803 |
| | District Asphalt | \$443,200 |
| | GTE Sealant | \$42,000 |
| | SMS Sealant | \$83,000 |
| | THS Wall Panels | \$97,845 |
| | Heritage Street Repair | \$100,000 |
| | Transportation Repairs | \$300,000 |
| | District fencing | \$100,000 |
| | THS Bathrooms | \$60,000 |
| | Warehouse | \$2,652,800 |
| | Architect fees - District | \$500,000 |
| | Custodial Department Equipment | \$148,790 |
| | Child Nutrition Department Equipment | \$50,000 |
| | Maintenance Department Equipment | \$389,000 |
| | Technology Equipment | \$799,000 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 20,760,112 | 16,632,089 | 20,102,526 | 22,704,666 | 21,709,672 | -4.4% |
| County | 406,853 | 407,688 | 427,641 | 401,000 | 401,000 | 0.0% |
| State | 3,775,000 | - | 3,775,000 | 3,775,000 | 3,775,000 | 0.0% |
| Federal | 282,789 | 283,400 | 141,623 | 150,000 | 150,000 | 0.0% |
| Other | 29,336,393 | - | 11,075,000 | 32,290,000 | - | -100.0% |
| Total Revenues | 54,561,147 | 17,323,177 | 35,521,789 | 59,320,666 | 26,035,672 | -56.1% |
| Expenditures: | | | | | | |
| Principal | 31,689,624 | 10,065,000 | 11,250,000 | 66,240,573 | 10,871,508 | -83.6% |
| Interest | 17,105,933 | 5,079,330 | 5,001,904 | 9,184,623 | 10,781,856 | 17.4% |
| Other | 344,347 | 11,519 | 128,916 | 99,475 | 10,000 | -89.9% |
| Total Expenditures | 49,139,904 | 15,155,849 | 16,380,820 | 75,524,671 | 21,663,364 | -71.3% |
| Yearly Increase (Decrease) | 5,421,243 | 2,167,328 | 19,140,970 | (16,204,005) | 4,372,308 | -127.0% |
| Fund Balance - July 1 | 11,484,679 | 16,905,922 | 19,073,250 | 38,214,220 | 22,010,215 | -42.4% |
| Fund Balance - June 30 | 16,905,922 | 19,073,250 | 38,214,220 | 22,010,215 | 26,382,522 | 19.9% |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

DEBT OBLIGATION

The District has \$251,751,393 in general obligation debt as of July 1, 2019. 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 \$26.4 million at the end of the fiscal year. Included in this total is the \$125 million no tax increase bond issue that was approved by voters in April of 2018. The bond issue will provide facilities for the increasing student enrollment.

BOND AMORTIZATION SCHEDULE

| FISCAL YEAR | September 1 Interest Payment | March 1 Interest Payment | March 1 Principal Payment | Total Payments |
|-------------|------------------------------|--------------------------|---------------------------|----------------|
| 2020 | 6,107,299 | 4,674,557 | 10,871,508 | 21,653,364 |
| 2021 | 4,333,340 | 5,150,209 | 11,218,131 | 20,701,680 |
| 2022 | 4,160,170 | 4,160,170 | 13,200,000 | 21,520,340 |
| 2023 | 3,898,984 | 3,898,984 | 14,190,000 | 21,987,968 |
| 2024 | 3,609,034 | 3,609,034 | 15,355,000 | 22,573,068 |
| 2025 | 3,361,300 | 6,804,325 | 10,726,975 | 20,892,600 |
| 2026 | 3,152,350 | 4,741,908 | 13,480,443 | 21,374,700 |
| 2027 | 2,976,450 | 5,817,819 | 13,023,631 | 21,817,900 |
| 2028 | 2,839,700 | 4,764,124 | 14,835,576 | 22,439,400 |
| 2029 | 2,598,450 | 3,673,321 | 16,000,130 | 22,271,900 |
| 2030 | 2,320,750 | 2,320,750 | 11,250,000 | 15,891,500 |
| 2031 | 2,152,000 | 2,152,000 | 11,650,000 | 15,954,000 |
| 2032 | 1,919,000 | 1,919,000 | 12,100,000 | 15,938,000 |
| 2033 | 1,677,000 | 1,677,000 | 12,600,000 | 15,954,000 |
| 2034 | 1,425,000 | 1,425,000 | 13,150,000 | 16,000,000 |
| 2035 | 1,162,000 | 1,162,000 | 13,650,000 | 15,974,000 |
| 2036 | 889,000 | 889,000 | 14,250,000 | 16,028,000 |
| 2037 | 604,000 | 604,000 | 14,800,000 | 16,008,000 |
| 2038 | 308,000 | 308,000 | 15,400,000 | 16,016,000 |
| TOTALS | \$49,493,827 | \$59,751,200 | \$251,751,393 | \$360,996,419 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District has approximately \$92 million available in bonding capacity. Voters approved a \$125 million bond issue in April of 2018 which lowered the available bonding capacity. 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% |
| 2019 | \$2,024,469,310 | \$303,670,397 | \$133,459,873 | \$170,210,524 | 6.59% |
| Est 2020 | \$2,222,130,547 | \$333,319,582 | \$240,879,885 | \$92,439,697 | 10.84% |

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





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| County | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| State | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| Federal | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| Other | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| Total Revenues | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |
| Instructional Expenditures: | | | | | | |
| Elementary | 30,318,466 | 31,777,132 | 39,380,666 | 44,267,736 | 43,899,068 | -0.8% |
| Middle | 13,477,337 | 14,487,003 | 10,989,066 | 12,794,965 | 12,987,770 | 1.5% |
| Senior High | 18,650,598 | 20,499,878 | 21,010,824 | 21,677,626 | 23,038,140 | 6.3% |
| Summer School | 219,772 | 568,360 | 1,295,124 | 1,018,126 | 1,985,434 | 95.0% |
| Special Instruction | 18,077,542 | 20,429,201 | 22,578,787 | 22,491,736 | 22,847,712 | 1.6% |
| Supplemental Instruction | 1,193,622 | 1,250,502 | 1,708,875 | 1,885,225 | 1,996,747 | 5.9% |
| Early Childhood Special Education | 4,358,938 | 4,963,437 | 4,945,918 | 2,800,109 | 3,153,824 | 12.6% |
| Career Education | 201,697 | 141,404 | 133,644 | 42,000 | 72,008 | 71.4% |
| Student Activities | 4,932,090 | 5,527,877 | 5,375,457 | 3,988,111 | 5,105,223 | 28.0% |
| Tuition & Contracted Education | 2,301,849 | 1,537,345 | 1,330,955 | 1,953,862 | 2,180,229 | 11.6% |
| Total Instructional Expenditures | 93,731,912 | 101,182,139 | 108,749,318 | 112,919,495 | 117,266,155 | 3.8% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,167,115 | 1,300,895 | 1,576,250 | 2,012,585 | 3,033,261 | 50.7% |
| Guidance | 4,839,527 | 5,259,065 | 5,569,712 | 4,120,599 | 3,979,754 | -3.4% |
| Health, Psych, Speech & Audio | 2,034,241 | 2,239,730 | 2,644,081 | 11,235,441 | 11,943,438 | 6.3% |
| Improvement of Instruction | 2,843,067 | 3,125,573 | 2,633,130 | 3,181,502 | 3,531,221 | 11.0% |
| Professional Development | 530,544 | 562,546 | 670,071 | 837,422 | 790,351 | -5.6% |
| Media Services | 2,546,374 | 2,620,654 | 3,062,804 | 3,041,294 | 3,120,369 | 2.6% |
| Board of Education Services | 1,011,235 | 1,127,634 | 962,821 | 1,070,878 | 1,278,868 | 19.4% |
| Executive Administration | 830,721 | 780,508 | 804,182 | 1,752,261 | 2,461,256 | 40.5% |
| Building Level Administration | 8,088,246 | 8,844,693 | 9,917,525 | 10,887,858 | 10,920,989 | 0.3% |
| Business/Central Services | 1,434,630 | 1,558,704 | 1,547,515 | 1,869,280 | 1,993,508 | 6.6% |
| Operation of Plant | 18,424,692 | 20,269,619 | 19,999,990 | 20,643,446 | 21,760,106 | 5.4% |
| Pupil Transportation | 8,806,915 | 8,984,893 | 10,307,462 | 12,590,980 | 11,803,105 | -6.3% |
| Food Services | 5,644,909 | 5,808,333 | 6,095,346 | 6,601,351 | 6,780,984 | 2.7% |
| Central Office Support Services | 3,406,014 | 3,557,490 | 3,323,067 | 3,868,855 | 3,781,916 | -2.2% |
| Total Support Services Expenditures | 61,608,230 | 66,040,337 | 69,113,956 | 83,713,752 | 87,179,126 | 4.1% |
| Total Instruction & Support Expenditures | 155,340,143 | 167,222,476 | 177,863,274 | 196,633,247 | 204,445,281 | 4.0% |
| Community Services Expenditures | 1,516,237 | 1,781,764 | 2,347,909 | 3,505,704 | 2,921,390 | -16.7% |
| Facilities Acquisition & Construction Exp. | 2,996,366 | 3,472,412 | 13,523,459 | 25,347,043 | 94,526,304 | 272.9% |
| Principal & Interest Expenditures | 51,950,528 | 23,671,500 | 20,189,648 | 80,251,652 | 25,727,847 | -67.9% |
| Total Expenditures | 211,803,273 | 196,148,152 | 213,924,290 | 305,737,646 | 327,620,823 | 7.2% |
| Yearly Increase (Decrease) | 14,907,720 | 10,022,713 | 22,590,855 | 85,285,954 | (84,018,674) | -198.5% |
| Fund Balance - July 1 | 69,677,749 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,992 | 72.8% |
| Fund Balance - June 30 | 84,585,469 | 94,608,182 | 117,199,037 | 202,484,992 | 118,466,318 | -41.5% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

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

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 95,893,822 | 102,599,747 | 114,255,080 | 115,479,253 | 117,214,331 | 1.5% |
| County | 2,827,544 | 2,873,623 | 2,865,942 | 2,845,000 | 2,825,000 | -0.7% |
| State | 67,114,958 | 77,105,780 | 78,528,536 | 80,478,807 | 89,733,129 | 11.5% |
| Federal | 6,177,658 | 6,181,739 | 5,095,775 | 7,779,874 | 7,674,017 | -1.4% |
| Other | 135,865 | 86,798 | 248,024 | 125,120,000 | 120,000 | -99.9% |
| Total Revenues | 172,149,847 | 188,847,687 | 200,993,356 | 331,702,934 | 217,566,477 | -34.4% |
| Instructional Expenditures: | | | | | | |
| Elementary | 30,318,466 | 31,777,033 | 39,380,666 | 44,267,736 | 43,899,068 | -0.8% |
| Middle | 13,477,337 | 14,487,002 | 10,989,066 | 12,794,965 | 12,987,770 | 1.5% |
| Senior High | 18,650,598 | 20,499,878 | 21,010,824 | 21,677,626 | 23,038,140 | 6.3% |
| Summer School | 219,772 | 568,360 | 1,295,124 | 1,018,126 | 1,985,434 | 95.0% |
| Special Instruction | 18,077,542 | 20,429,202 | 22,578,787 | 22,491,736 | 22,847,712 | 1.6% |
| Supplemental Instruction | 1,193,622 | 1,250,502 | 1,708,875 | 1,885,225 | 1,996,747 | 5.9% |
| Early Childhood Special Education | 4,358,938 | 4,963,437 | 4,945,918 | 2,800,109 | 3,153,824 | 12.6% |
| Career Education | 201,697 | 141,732 | 133,644 | 42,000 | 72,008 | 71.4% |
| Student Activities | 4,932,090 | 5,527,649 | 5,375,457 | 3,988,111 | 5,105,223 | 28.0% |
| Tuition & Contracted Education | 2,301,849 | 1,537,345 | 1,330,955 | 1,953,862 | 2,180,229 | 11.6% |
| Total Instructional Expenditures | 93,731,912 | 101,182,140 | 108,749,317 | 112,919,495 | 117,266,155 | 3.8% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,167,115 | 1,300,894 | 1,576,250 | 2,012,585 | 3,033,261 | 50.7% |
| Guidance | 4,839,527 | 5,259,065 | 5,569,712 | 4,120,599 | 3,979,754 | -3.4% |
| Health, Psych, Speech & Audio | 2,034,241 | 2,239,729 | 2,644,081 | 11,235,441 | 11,943,438 | 6.3% |
| Improvement of Instruction | 2,843,067 | 3,091,251 | 2,633,130 | 3,181,502 | 3,531,221 | 11.0% |
| Professional Development | 530,544 | 596,868 | 670,071 | 837,422 | 790,351 | -5.6% |
| Media Services | 2,546,374 | 2,620,655 | 3,062,804 | 3,041,294 | 3,120,369 | 2.6% |
| Board of Education Services | 1,011,235 | 1,127,634 | 962,821 | 1,070,878 | 1,278,868 | 19.4% |
| Executive Administration | 830,721 | 780,508 | 804,182 | 1,752,261 | 2,461,256 | 40.5% |
| Building Level Administration | 8,088,246 | 8,844,693 | 9,917,525 | 10,887,858 | 10,920,989 | 0.3% |
| Business/Central Services | 1,434,630 | 1,558,704 | 1,547,515 | 1,869,280 | 1,993,508 | 6.6% |
| Operation of Plant | 18,424,692 | 20,269,619 | 19,999,990 | 20,643,446 | 21,760,106 | 5.4% |
| Pupil Transportation | 8,806,915 | 8,984,893 | 10,307,462 | 12,590,980 | 11,803,105 | -6.3% |
| Food Services | 5,644,909 | 5,808,333 | 6,095,346 | 6,601,351 | 6,780,984 | 2.7% |
| Central Office Support Services | 3,406,015 | 3,557,490 | 3,323,067 | 3,868,855 | 3,781,916 | -2.2% |
| Total Support Services Expenditures | 61,608,231 | 66,040,336 | 69,113,956 | 83,713,752 | 87,179,126 | 4.1% |
| Total Instruction & Support Expenditures | 155,340,143 | 167,222,476 | 177,863,273 | 196,633,247 | 204,445,281 | 4.0% |
| Community Services Expenditures | 1,516,237 | 1,781,763 | 2,347,909 | 3,505,704 | 2,921,390 | -16.7% |
| Facilities Acquisition & Construction Exp. | 2,996,366 | 8,292,412 | 13,523,459 | 25,347,043 | 94,526,304 | 272.9% |
| Principal & Interest Expenditures | 2,810,624 | 3,695,652 | 3,808,829 | 4,726,981 | 4,064,483 | -14.0% |
| Total Expenditures | 162,663,370 | 180,992,303 | 197,543,470 | 230,212,975 | 305,957,459 | 32.9% |
| Yearly Increase (Decrease) | 9,486,477 | 7,855,384 | 3,449,886 | 101,489,959 | (88,390,982) | -187.1% |
| Fund Balance - July 1 | 58,193,071 | 67,679,548 | 75,534,932 | 78,984,818 | 180,474,777 | 128.5% |
| Fund Balance - June 30 | 67,679,548 | 75,534,932 | 78,984,818 | 180,474,777 | 92,083,796 | -49.0% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL AND TEACHERS' FUNDS

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 84,542,389 | 90,395,728 | 94,867,412 | 97,438,807 | 102,201,660 | 4.9% |
| County | 2,514,701 | 2,561,058 | 2,599,789 | 2,537,000 | 2,517,000 | -0.8% |
| State | 66,558,009 | 72,604,509 | 77,839,421 | 79,978,807 | 86,159,298 | 7.7% |
| Federal | 6,154,139 | 6,168,517 | 5,091,053 | 7,779,874 | 7,674,017 | -1.4% |
| Other | 107,978 | 73,730 | 144,541 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 159,877,216 | 171,803,542 | 180,542,214 | 187,854,488 | 198,671,975 | 5.8% |
| Instructional Expenditures: | | | | | | |
| Elementary | 30,298,238 | 31,658,360 | 39,163,329 | 44,157,837 | 43,471,568 | -1.6% |
| Middle | 13,402,262 | 14,424,422 | 10,952,909 | 12,718,753 | 12,802,655 | 0.7% |
| Senior High | 18,541,042 | 20,347,921 | 20,881,705 | 21,494,388 | 22,898,593 | 6.5% |
| Summer School | 219,772 | 568,360 | 1,295,124 | 1,018,126 | 1,985,434 | 95.0% |
| Special Instruction | 18,038,961 | 20,408,519 | 22,562,417 | 22,446,736 | 22,817,712 | 1.7% |
| Supplemental Instruction | 1,193,622 | 1,250,502 | 1,708,875 | 1,885,225 | 1,996,747 | 5.9% |
| Early Childhood Special Education | 4,358,938 | 4,963,437 | 4,942,793 | 2,800,109 | 3,153,824 | 12.6% |
| Career Education | 30,568 | 132,479 | 129,551 | 42,000 | 72,008 | 71.4% |
| Student Activities | 4,932,090 | 5,527,649 | 5,375,457 | 3,988,111 | 5,105,223 | 28.0% |
| Tuition & Contracted Education | 2,301,849 | 1,537,345 | 1,330,955 | 1,953,862 | 2,180,229 | 11.6% |
| Total Instructional Expenditures | 93,317,343 | 100,818,994 | 108,343,116 | 112,505,146 | 116,483,993 | 3.5% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,167,115 | 1,300,894 | 1,576,250 | 2,012,585 | 3,033,261 | 50.7% |
| Guidance | 4,839,527 | 5,259,065 | 5,569,712 | 4,120,599 | 3,979,754 | -3.4% |
| Health, Psych, Speech & Audio | 2,032,775 | 2,239,729 | 2,644,081 | 11,229,309 | 11,938,938 | 6.3% |
| Improvement of Instruction | 2,843,067 | 3,090,102 | 2,633,130 | 3,181,502 | 3,531,221 | 11.0% |
| Professional Development | 530,544 | 596,868 | 670,071 | 837,422 | 790,351 | -5.6% |
| Media Services | 2,546,374 | 2,620,655 | 3,062,804 | 3,040,094 | 3,120,369 | 2.6% |
| Board of Education Services | 1,011,235 | 1,127,634 | 962,821 | 1,070,878 | 1,278,868 | 19.4% |
| Executive Administration | 829,479 | 780,508 | 804,182 | 1,752,261 | 2,461,256 | 40.5% |
| Building Level Administration | 8,085,351 | 8,534,814 | 9,915,859 | 10,576,258 | 10,820,989 | 2.3% |
| Business/Central Services | 1,382,415 | 1,557,009 | 1,537,138 | 1,851,780 | 1,980,008 | 6.9% |
| Operation of Plant | 13,746,221 | 14,439,556 | 15,805,673 | 17,133,456 | 18,222,316 | 6.4% |
| Pupil Transportation | 7,386,395 | 8,010,742 | 9,066,843 | 9,983,941 | 10,666,655 | 6.8% |
| Food Services | 5,603,212 | 5,691,688 | 6,017,141 | 6,450,851 | 6,780,984 | 5.1% |
| Central Office Support Services | 3,248,625 | 3,382,399 | 3,207,344 | 3,743,855 | 3,646,916 | -2.6% |
| Total Support Services Expenditures | 55,252,335 | 58,631,663 | 63,473,049 | 76,984,791 | 82,251,886 | 6.8% |
| Total Instruction & Support Expenditures | 148,569,678 | 159,450,657 | 171,816,165 | 189,489,937 | 198,735,879 | 4.9% |
| Community Services Expenditures | 1,513,537 | 1,773,713 | 2,272,620 | 3,505,704 | 2,916,390 | -16.8% |
| Facilities Acquisition & Construction Exp. | - | - | - | - | - | |
| Principal & Interest Expenditures | - | - | - | - | - | |
| Total Expenditures | 150,083,216 | 161,224,370 | 174,088,785 | 192,995,640 | 201,652,269 | 4.5% |
| Yearly Increase (Decrease) | 9,794,000 | 10,579,172 | 6,453,429 | (5,141,152) | (2,980,294) | -42.0% |
| Fund Balance - July 1 | 49,674,686 | 52,182,511 | 56,346,788 | 57,722,011 | 52,431,954 | -9.2% |
| Transfers | (7,286,176) | (6,414,895) | (5,078,205) | (148,904) | - | -100.0% |
| Fund Balance - June 30 | 52,182,511 | 56,346,788 | 57,722,011 | 52,431,954 | 49,451,660 | -5.7% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenues: | | | | | | |
| Local | 55,042,252 | 58,890,122 | 64,385,596 | 66,206,136 | 69,985,281 | 5.7% |
| County | 1,404,596 | 1,422,351 | 1,525,333 | 1,430,000 | 1,430,000 | 0.0% |
| State | 5,858,250 | 14,100,160 | 11,622,177 | 13,832,990 | 13,067,362 | -5.5% |
| Federal | 2,773,573 | 3,064,891 | 2,814,335 | 1,873,820 | 2,904,394 | 55.0% |
| Other | 107,978 | 73,730 | 144,541 | 120,000 | 120,000 | 0.0% |
| Total Revenues | 65,186,649 | 77,551,254 | 80,491,981 | 83,462,946 | 87,507,037 | 4.8% |
| Instructional Expenditures: | | | | | | |
| Elementary | 2,591,680 | 2,995,365 | 3,586,873 | 5,766,100 | 3,000,378 | -48.0% |
| Middle | 1,019,719 | 1,059,153 | 1,110,928 | 1,767,907 | 1,487,361 | -15.9% |
| Senior High | 2,378,889 | 2,545,954 | 2,115,483 | 2,063,962 | 2,153,255 | 4.3% |
| Summer School | 23,620 | 79,436 | 624,051 | 813,811 | 1,130,064 | 38.9% |
| Special Instruction | 5,539,655 | 6,770,649 | 7,084,585 | 8,605,177 | 8,768,214 | 1.9% |
| Supplemental Instruction | 27,708 | 24,902 | 35,335 | 56,363 | 55,500 | -1.5% |
| Early Childhood Special Education | 1,806,216 | 1,989,799 | 2,002,305 | 1,201,442 | 1,295,752 | 7.8% |
| Career Education | 30,568 | 132,479 | 129,551 | 42,000 | 72,008 | 71.4% |
| Student Activities | 3,627,406 | 4,167,774 | 4,018,048 | 2,650,578 | 3,725,662 | 40.6% |
| Tuition & Contracted Education | - | - | - | - | - | - |
| Total Instructional Expenditures | 17,045,459 | 19,765,511 | 20,707,158 | 22,967,340 | 21,688,194 | -5.6% |
| Support Services Expenditures: | | | | | | |
| Attendance | 1,167,115 | 1,300,894 | 1,576,250 | 2,012,585 | 3,033,261 | 50.7% |
| Guidance | 290,654 | 299,592 | 338,412 | 163,188 | 160,920 | -1.4% |
| Health, Psych, Speech & Audio | 2,032,775 | 2,239,729 | 2,644,081 | 4,196,039 | 4,762,187 | 13.5% |
| Improvement of Instruction | 697,863 | 792,005 | 908,824 | 1,546,586 | 1,463,963 | -5.3% |
| Professional Development | 360,112 | 453,657 | 447,588 | 661,659 | 557,942 | -15.7% |
| Media Services | 1,098,953 | 1,113,659 | 1,417,308 | 1,296,188 | 1,345,162 | 3.8% |
| Board of Education Services | 1,011,235 | 1,127,634 | 962,821 | 1,070,878 | 1,278,868 | 19.4% |
| Executive Administration | 411,141 | 357,826 | 391,185 | 673,256 | 701,389 | 4.2% |
| Building Level Administration | 2,744,574 | 2,815,637 | 3,569,797 | 3,816,693 | 3,741,758 | -2.0% |
| Business/Central Services | 1,382,415 | 1,557,009 | 1,537,138 | 1,851,780 | 1,980,008 | 6.9% |
| Operation of Plant | 13,746,221 | 14,439,556 | 15,805,673 | 17,133,456 | 18,222,316 | 6.4% |
| Pupil Transportation | 7,386,395 | 8,010,742 | 9,066,843 | 9,983,941 | 10,666,655 | 6.8% |
| Food Services | 5,603,212 | 5,691,688 | 6,017,141 | 6,450,851 | 6,780,984 | 5.1% |
| Central Office Support Services | 2,758,389 | 2,912,447 | 2,727,492 | 3,160,680 | 3,038,528 | -3.9% |
| Total Support Services Expenditures | 40,691,053 | 43,112,075 | 47,410,552 | 54,017,780 | 57,733,941 | 6.9% |
| Total Instruction & Support Expenditures | 57,736,512 | 62,877,586 | 68,117,711 | 76,985,120 | 79,422,135 | 3.2% |
| Community Services Expenditures | 1,415,233 | 1,670,338 | 2,167,686 | 3,390,881 | 2,803,320 | -17.3% |
| Facilities Acquisition & Construction Exp. | - | - | - | - | - | - |
| Principal & Interest Expenditures | - | - | - | - | - | - |
| Total Expenditures | 59,151,746 | 64,547,924 | 70,285,396 | 80,376,001 | 82,225,455 | 2.3% |
| Yearly Increase (Decrease) | 6,034,903 | 13,003,330 | 10,206,585 | 3,086,945 | 5,281,582 | 71.1% |
| Fund Balance - July 1 | 44,889,632 | 43,638,359 | 50,226,794 | 55,355,174 | 52,431,954 | -5.3% |
| Transfer | (7,286,176) | (6,414,895) | (5,078,205) | (6,010,165) | (8,261,876) | 37.5% |
| Fund Balance - June 30 | 43,638,359 | 50,226,794 | 55,355,174 | 52,431,954 | 49,451,660 | -5.7% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 29,500,137 | 31,505,606 | 30,481,816 | 31,232,671 | 32,216,379 | 3.1% |
| County | 1,110,105 | 1,138,707 | 1,074,455 | 1,107,000 | 1,087,000 | -1.8% |
| State | 60,699,759 | 58,504,349 | 66,217,244 | 66,145,817 | 73,091,936 | 10.5% |
| Federal | 3,380,566 | 3,103,626 | 2,276,718 | 5,906,054 | 4,769,623 | -19.2% |
| Other | - | - | - | - | - | |
| Total Revenues | 94,690,567 | 94,252,288 | 100,050,233 | 104,391,542 | 111,164,938 | 6.5% |
| Instructional Expenditures: | | | | | | |
| Elementary | 27,706,559 | 28,662,995 | 35,576,456 | 38,391,737 | 40,471,190 | 5.4% |
| Middle | 12,382,543 | 13,365,269 | 9,841,982 | 10,950,846 | 11,315,294 | 3.3% |
| Senior High | 16,162,154 | 17,801,967 | 18,766,222 | 19,430,426 | 20,745,338 | 6.8% |
| Summer School | 196,153 | 488,924 | 671,073 | 204,316 | 855,370 | 318.7% |
| Special Instruction | 12,499,306 | 13,637,870 | 15,477,832 | 13,841,559 | 14,049,498 | 1.5% |
| Supplemental Instruction | 1,165,915 | 1,225,600 | 1,673,540 | 1,828,862 | 1,941,247 | 6.1% |
| Early Childhood Special Education | 2,552,722 | 2,973,638 | 2,940,489 | 1,598,666 | 1,858,072 | 16.2% |
| Career Education | - | - | - | - | - | |
| Student Activities | 1,304,684 | 1,359,875 | 1,357,410 | 1,337,533 | 1,379,561 | 3.1% |
| Tuition & Contracted Education | 2,301,849 | 1,537,345 | 1,330,955 | 1,953,862 | 2,180,229 | 11.6% |
| Total Instructional Expenditures | 76,271,884 | 81,053,483 | 87,635,958 | 89,537,806 | 94,795,799 | 5.9% |
| Support Services Expenditures: | | | | | | |
| Attendance | - | - | - | - | - | |
| Guidance | 4,548,872 | 4,959,473 | 5,231,300 | 3,957,412 | 3,818,834 | -3.5% |
| Health, Psych, Speech & Audio | - | - | - | 7,033,271 | 7,176,751 | 2.0% |
| Improvement of Instruction | 2,145,204 | 2,298,097 | 1,724,306 | 1,634,916 | 2,067,258 | 26.4% |
| Professional Development | 170,433 | 143,211 | 222,482 | 175,762 | 232,409 | 32.2% |
| Media Services | 1,447,421 | 1,506,996 | 1,645,496 | 1,743,906 | 1,775,207 | 1.8% |
| Board of Education Services | - | - | - | - | - | |
| Executive Administration | 418,338 | 422,682 | 412,997 | 1,079,005 | 1,759,867 | 63.1% |
| Building Level Administration | 5,340,777 | 5,719,177 | 6,346,062 | 6,759,565 | 7,079,231 | 4.7% |
| Business/Central Services | - | - | - | - | - | |
| Operation of Plant | - | - | - | - | - | |
| Pupil Transportation | - | - | - | - | - | |
| Food Services | - | - | - | - | - | |
| Central Office Support Services | 490,236 | 469,952 | 479,853 | 583,175 | 608,388 | 4.3% |
| Total Support Services Expenditures | 14,561,282 | 15,519,588 | 16,062,497 | 22,967,011 | 24,517,945 | 6.8% |
| Total Instruction & Support Expenditures | 90,833,166 | 96,573,071 | 103,698,455 | 112,504,817 | 119,313,744 | 6.1% |
| Community Services Expenditures | 98,304 | 103,375 | 104,934 | 114,823 | 113,070 | -1.5% |
| Facilities Acquisition & Construction Exp. | - | - | - | - | - | |
| Principal & Interest Expenditures | - | - | - | - | - | |
| Total Expenditures | 90,931,470 | 96,676,446 | 103,803,389 | 112,619,640 | 119,426,814 | 6.0% |
| Yearly Increase (Decrease) | 3,759,097 | (2,424,158) | (3,753,156) | (8,228,098) | (8,261,876) | 0.4% |
| Fund Balance - July 1 | 4,785,054 | 8,544,151 | 6,119,993 | 2,366,837 | 0 | -100.0% |
| Transfer | - | - | - | 5,861,261 | 8,261,876 | 41.0% |
| Fund Balance - June 30 | 8,544,151 | 6,119,993 | 2,366,837 | 0 | 0 | 0.0% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 11,351,433 | 12,204,019 | 19,387,668 | 18,040,446 | 15,012,671 | -16.8% |
| County | 312,843 | 312,565 | 266,154 | 308,000 | 308,000 | 0.0% |
| State | 556,949 | 4,501,271 | 689,115 | 500,000 | 3,573,831 | 614.8% |
| Federal | 23,519 | 13,222 | 4,722 | - | - | - |
| Other | 27,887 | 13,068 | 103,483 | 125,000,000 | - | -100.0% |
| Total Revenues | 12,272,631 | 17,044,145 | 20,451,141 | 143,848,446 | 18,894,502 | -86.9% |
| Instructional Expenditures: | | | | | | |
| Elementary | 20,228 | 118,673 | 217,337 | 109,899 | 427,500 | 289.0% |
| Middle | 75,075 | 62,580 | 36,157 | 76,212 | 185,115 | 142.9% |
| Senior High | 109,556 | 151,957 | 129,120 | 183,238 | 139,547 | -23.8% |
| Summer School | - | - | - | - | - | - |
| Special Instruction | 38,581 | 20,683 | 16,370 | 45,000 | 30,000 | -33.3% |
| Supplemental Instruction | - | - | - | - | - | - |
| Early Childhood Special Education | - | - | 3,125 | - | - | - |
| Career Education | 171,129 | 9,253 | 4,093 | - | - | - |
| Student Activities | - | - | - | - | - | - |
| Tuition & Contracted Education | - | - | - | - | - | - |
| Total Instructional Expenditures | 414,569 | 363,146 | 406,202 | 414,349 | 782,162 | 88.8% |
| Support Services Expenditures: | | | | | | |
| Attendance | - | - | - | - | - | - |
| Guidance | - | - | - | - | - | - |
| Health, Psych, Speech & Audio | 1,466 | - | - | 6,132 | 4,500 | -26.6% |
| Improvement of Instruction | - | 1,149 | - | - | - | - |
| Professional Development | - | - | - | - | - | - |
| Media Services | - | - | - | 1,200 | - | -100.0% |
| Board of Education Services | - | - | - | - | - | - |
| Executive Administration | 1,242 | - | - | - | - | - |
| Building Level Administration | 2,895 | 309,879 | 1,666 | 311,600 | 100,000 | -67.9% |
| Business/Central Services | 52,215 | 1,695 | 10,377 | 17,500 | 13,500 | -22.9% |
| Operation of Plant | 4,678,471 | 5,830,063 | 4,194,317 | 3,509,990 | 3,537,790 | 0.8% |
| Pupil Transportation | 1,420,520 | 974,151 | 1,240,619 | 2,607,039 | 1,136,450 | -56.4% |
| Food Services | 41,697 | 116,645 | 78,205 | 150,500 | - | -100.0% |
| Central Office Support Services | 157,389 | 175,091 | 115,722 | 125,000 | 135,000 | 8.0% |
| Total Support Services Expenditures | 6,355,896 | 7,408,673 | 5,640,907 | 6,728,961 | 4,927,240 | -26.8% |
| Total Instruction & Support Expenditures | 6,770,465 | 7,771,819 | 6,047,108 | 7,143,310 | 5,709,402 | -20.1% |
| Community Services Expenditures | 2,700 | 8,050 | 75,289 | - | 5,000 | |
| Facilities Acquisition & Construction Exp. | 2,996,366 | 8,292,412 | 13,523,459 | 25,347,043 | 94,526,304 | 272.9% |
| Principal & Interest Expenditures | 2,810,624 | 3,695,652 | 3,808,829 | 4,726,981 | 4,064,483 | -14.0% |
| Total Expenditures | 12,580,154 | 19,767,933 | 23,454,685 | 37,217,334 | 104,305,190 | 180.3% |
| Yearly Increase (Decrease) | (307,523) | (2,723,788) | (3,003,544) | 106,631,112 | (85,410,688) | -180.1% |
| Fund Balance - July 1 | 8,518,385 | 15,497,038 | 19,188,145 | 21,262,806 | 128,042,822 | 502.2% |
| Transfers | 7,286,176 | 6,414,895 | 5,078,205 | 148,904 | - | -100.0% |
| Fund Balance - June 30 | 15,497,038 | 19,188,145 | 21,262,807 | 128,042,823 | 42,632,135 | -66.7% |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Revenues: | | | | | | |
| Local | 20,760,112 | 16,632,089 | 20,102,526 | 22,704,666 | 21,709,672 | -4.4% |
| County | 406,853 | 407,688 | 427,641 | 401,000 | 401,000 | 0.0% |
| State | 3,775,000 | - | 3,775,000 | 3,775,000 | 3,775,000 | 0.0% |
| Federal | 282,789 | 283,400 | 141,623 | 150,000 | 150,000 | 0.0% |
| Other | 29,336,393 | - | 11,075,000 | 32,290,000 | - | -100.0% |
| Total Revenues | 54,561,147 | 17,323,177 | 35,521,789 | 59,320,666 | 26,035,672 | -56.1% |
| Expenditures: | | | | | | |
| Principal | 31,689,624 | 10,065,000 | 11,250,000 | 66,240,573 | 10,871,508 | -83.6% |
| Interest | 17,105,933 | 5,079,330 | 5,001,904 | 9,184,623 | 10,781,856 | 17.4% |
| Other | 344,347 | 11,519 | 128,916 | 99,475 | 10,000 | -89.9% |
| Total Expenditures | 49,139,904 | 15,155,849 | 16,380,820 | 75,524,671 | 21,663,364 | -71.3% |
| Yearly Increase (Decrease) | 5,421,243 | 2,167,328 | 19,140,970 | (16,204,005) | 4,372,308 | -127.0% |
| Fund Balance - July 1 | 11,484,679 | 16,905,921 | 19,073,250 | 38,214,219 | 22,010,214 | -42.4% |
| Fund Balance - June 30 | 16,905,921 | 19,073,250 | 38,214,219 | 22,010,214 | 26,382,522 | 19.9% |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY OBJECT ALL FUNDS

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 80,638,321 | 86,357,746 | 91,344,454 | 96,306,360 | 102,078,589 | 6.0% |
| 5112 | Delinquent Taxes | 3,330,652 | 3,871,861 | 5,664,704 | 3,618,805 | 4,301,539 | 18.9% |
| 5113 | Prop C Sales Taxes | 13,207,132 | 14,210,743 | 14,991,583 | 15,612,300 | 16,595,775 | 6.3% |
| 5114 | Financial Institution Taxes | 112,415 | 199,696 | 293,490 | 100,000 | 75,000 | -25.0% |
| 5115 | M & M (Surcharge Taxes) | 837,136 | 859,833 | 922,495 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 2,167,040 | 1,919,144 | 1,853,678 | 1,698,401 | 1,660,000 | -2.3% |
| 5141-5143 | Earnings on Investments | 5,872,064 | 614,804 | 2,780,064 | 9,066,597 | 2,519,000 | -72.2% |
| 5151-5161 | Food Service - Program | 2,318,500 | 2,416,973 | 2,766,044 | 3,713,500 | 3,225,000 | -13.2% |
| 5165 | Food Service - Non-Program | 1,471,715 | 1,383,937 | 1,079,778 | 1,378,000 | 1,600,000 | 16.1% |
| 5171-5179 | Student Activities | 3,440,615 | 3,677,222 | 2,565,165 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,188,349 | 2,403,386 | 2,632,770 | 2,509,956 | 2,749,100 | 9.5% |
| 5191-5198 | Other Local | 1,069,996 | 1,316,494 | 7,463,378 | 1,330,000 | 1,270,000 | -4.5% |
| Total Local | | 116,653,934 | 119,231,837 | 134,357,605 | 138,183,919 | 138,924,003 | 0.5% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 292,049 | 307,069 | 345,645 | 300,000 | 280,000 | -6.7% |
| 5221 | State Assessed Utility Taxes | 2,942,348 | 2,974,243 | 2,947,938 | 2,946,000 | 2,946,000 | 0.0% |
| Total County | | 3,234,396 | 3,281,312 | 3,293,584 | 3,246,000 | 3,226,000 | -0.6% |
| State: | | | | | | | |
| 5311 | Basic Formula | 56,214,495 | 61,629,040 | 65,398,781 | 69,897,835 | 73,897,582 | 5.7% |
| 5312 | Transportation Aid | 1,832,919 | 1,543,680 | 1,648,486 | 1,700,000 | 2,100,000 | 23.5% |
| 5314 | Early Childhood Special Education | 4,713,021 | 4,640,693 | 5,437,888 | 3,900,000 | 5,310,000 | 36.2% |
| 5319 | Classroom Trust | 5,418,000 | 5,875,242 | 6,243,850 | 6,400,964 | 6,553,708 | 2.4% |
| 5324 | Parents as Teachers | 379,336 | 387,591 | 446,933 | 350,000 | 400,000 | 14.3% |
| 5332 | Career Education | 45,118 | 47,362 | 48,494 | 72,008 | 72,008 | 0.0% |
| 5333 | Food Service | 42,990 | 44,097 | 44,269 | 43,000 | 46,000 | 7.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | 3,073,831 | - |
| 5359 | Career Educ Enhancement Grant | 68,703 | 107,635 | 198,696 | - | - | - |
| 5369 | Residential Placement/Excess Cost | 55,488 | 165,092 | 34,402 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund-Special Education | 2,119,889 | 2,665,277 | 2,763,506 | 1,835,000 | 2,000,000 | 9.0% |
| 5397 | Other State | - | 70 | 38,231 | - | - | - |
| Total State | | 70,889,958 | 77,105,779 | 82,303,536 | 84,253,807 | 93,508,129 | 11.0% |
| Federal: | | | | | | | |
| 5412 | Medicaid | 159,344 | 183,761 | 181,938 | 100,000 | 100,000 | 0.0% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 2,393,605 | 2,283,581 | 1,600,008 | 4,407,793 | 4,407,793 | 0.0% |
| 5442 | Early Childhood Special Education | 337,486 | 606,471 | 758,691 | 1,200,000 | 173,407 | -85.5% |
| 5445 | School Lunch Program | 1,753,352 | 1,571,088 | 1,530,275 | - | 1,600,000 | - |
| 5446 | School Breakfast Program | 314,616 | 300,325 | 274,451 | - | 300,000 | - |
| 5447 | Special Milk Program | - | - | - | - | - | - |
| 5448 | After School Snack Program | 11,301 | 8,686 | 10,238 | - | 10,000 | - |
| 5451, 5452 | Title I | 1,028,006 | 1,044,399 | 626,027 | 1,622,200 | 775,116 | -52.2% |
| 5427,5455-5499 | Other Federal | 462,736 | 466,827 | 255,769 | 599,881 | 457,701 | -23.7% |
| Total Federal | | 6,460,446 | 6,465,139 | 5,237,397 | 7,929,874 | 7,824,017 | -1.3% |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | - | - | 5,920 | - | - | - |
| 5611, 5692 | Sale/Refunding of Bonds | 29,336,393 | - | 11,075,000 | 157,290,000 | - | -100.0% |
| 5641, 5651 | Sale of School Buses/Property | 37,387 | 22,816 | 108,330 | - | - | - |
| 58xx | Tuition from Other Districts/Contracte | 98,478 | 63,982 | 133,773 | 120,000 | 120,000 | 0.0% |
| Total Other | | 29,472,258 | 86,798 | 11,323,024 | 157,410,000 | 120,000 | -99.9% |
| Total Revenues | | 226,710,993 | 206,170,865 | 236,515,145 | 391,023,600 | 243,602,149 | -37.7% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY OBJECT

GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 66,403,569 | 70,941,040 | 74,279,158 | 78,314,063 | 82,024,127 | 4.7% |
| 5112 | Delinquent Taxes | 2,742,706 | 3,099,496 | 4,606,404 | 2,942,727 | 3,456,454 | 17.5% |
| 5113 | Prop C Sales Taxes | 13,207,132 | 14,210,742 | 14,991,583 | 15,612,300 | 16,595,775 | 6.3% |
| 5114 | Financial Institution Taxes | 112,415 | 199,696 | 293,490 | 100,000 | 75,000 | -25.0% |
| 5115 | M & M (Surcharge Taxes) | 837,136 | 859,833 | 922,495 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 1,784,507 | 1,576,552 | 1,510,105 | 1,381,100 | 1,333,875 | -3.4% |
| 5141-5143 | Earnings on Investments | 329,651 | 514,377 | 1,144,708 | 5,347,607 | 2,035,000 | -61.9% |
| 5151-5161 | Food Service - Program | 2,318,500 | 2,416,973 | 2,766,044 | 3,713,500 | 3,225,000 | -13.2% |
| 5165 | Food Service - Non-Program | 1,471,715 | 1,383,937 | 1,079,778 | 1,378,000 | 1,600,000 | 16.1% |
| 5171-5179 | Student Activities | 3,440,615 | 3,677,222 | 2,565,165 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,188,349 | 2,403,386 | 2,632,770 | 2,509,956 | 2,749,100 | 9.5% |
| 5191-5198 | Other Local | 1,057,528 | 1,316,494 | 7,463,378 | 1,330,000 | 1,270,000 | -4.5% |
| | Total Local | 95,893,822 | 102,599,748 | 114,255,080 | 115,479,253 | 117,214,331 | 1.5% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 292,049 | 307,069 | 345,645 | 300,000 | 280,000 | -6.7% |
| 5221 | State Assessed Utility Taxes | 2,535,495 | 2,566,554 | 2,520,297 | 2,545,000 | 2,545,000 | 0.0% |
| | Total County | 2,827,544 | 2,873,623 | 2,865,942 | 2,845,000 | 2,825,000 | -0.7% |
| | State: | | | | | | |
| 5311 | Basic Formula | 56,214,495 | 61,629,040 | 65,398,781 | 69,897,835 | 73,897,582 | 5.7% |
| 5312 | Transportation Aid | 1,832,919 | 1,543,680 | 1,648,486 | 1,700,000 | 2,100,000 | 23.5% |
| 5314 | Early Childhood Special Education | 4,713,021 | 4,640,693 | 5,437,888 | 3,900,000 | 5,310,000 | 36.2% |
| 5319 | Classroom Trust | 1,643,000 | 5,875,242 | 2,468,850 | 2,625,964 | 2,778,708 | 5.8% |
| 5324 | Parents as Teachers | 379,336 | 387,591 | 446,933 | 350,000 | 400,000 | 14.3% |
| 5332 | Career Education | 45,118 | 47,362 | 48,494 | 72,008 | 72,008 | 0.0% |
| 5333 | Food Service | 42,990 | 44,097 | 44,269 | 43,000 | 46,000 | 7.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | 3,073,831 | - |
| 5359 | Career Educ Enhancement Grant | 68,703 | 107,635 | 198,696 | - | - | - |
| 5369 | Residential Placement/Excess Cost | 55,488 | 165,092 | 34,402 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 2,119,889 | 2,665,277 | 2,763,506 | 1,835,000 | 2,000,000 | 9.0% |
| 5397 | Other State | - | 70 | 38,231 | - | - | - |
| | Total State | 67,114,958 | 77,105,779 | 78,528,536 | 80,478,807 | 89,733,129 | 11.5% |
| | Federal: | | | | | | |
| 5412 | Medicaid | 159,344 | 183,761 | 181,938 | 100,000 | 100,000 | 0.0% |
| 5428, 5429 | Basic Formula - Jobs Bill | - | - | - | - | - | - |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 2,393,605 | 2,283,582 | 1,600,008 | 4,407,793 | 4,407,793 | 0.0% |
| 5442 | Early Childhood Special Education | 337,486 | 606,472 | 758,691 | 1,200,000 | 173,407 | -85.5% |
| 5445 | School Lunch Program | 1,753,352 | 1,571,088 | 1,530,275 | - | 1,600,000 | - |
| 5446 | School Breakfast Program | 314,616 | 300,325 | 274,451 | - | 300,000 | - |
| 5447 | Special Milk Program | - | - | - | - | - | - |
| 5448 | After School Snack Program | 11,301 | 8,686 | 10,238 | - | 10,000 | - |
| 5451, 5452 | Title I | 1,028,006 | 1,044,400 | 626,027 | 1,622,200 | 775,116 | -52.2% |
| 5455-5499 | Other Federal | 179,947 | 183,427 | 114,146 | 449,881 | 307,701 | -31.6% |
| | Total Federal | 6,177,657 | 6,181,740 | 5,095,775 | 7,779,874 | 7,674,017 | -1.4% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | - | - | 5,920 | - | - | - |
| 5611, 5692 | Sale/Refunding of Bonds | - | - | - | 125,000,000 | - | -100.0% |
| 5641, 5651 | Sale of School Buses/Property | 37,387 | 22,816 | 108,330 | - | - | - |
| 58xx | Tuition from Other Districts | 98,478 | 63,982 | 133,773 | 120,000 | 120,000 | 0.0% |
| | Total Other | 135,865 | 86,798 | 248,024 | 125,120,000 | 120,000 | -99.9% |
| | Total Revenues | 172,149,846 | 188,847,687 | 200,993,356 | 331,702,934 | 217,566,477 | -34.4% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL AND TEACHERS' FUNDS

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 55,911,629 | 59,729,794 | 62,402,784 | 65,792,554 | 68,742,142 | 4.5% |
| 5112 | Delinquent Taxes | 2,309,351 | 2,596,596 | 3,869,893 | 2,472,219 | 2,896,759 | 17.2% |
| 5113 | Prop C Sales Taxes | 13,207,132 | 14,210,742 | 14,991,583 | 15,612,300 | 16,595,775 | 6.3% |
| 5114 | Financial Institution Taxes | - | - | - | - | - | |
| 5115 | M & M (Surcharge Taxes) | 837,136 | 859,833 | 922,495 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 1,502,522 | 1,327,419 | 1,269,158 | 1,160,278 | 1,117,884 | -3.7% |
| 5141-5143 | Earnings on Investments | 297,915 | 473,333 | 956,237 | 620,000 | 1,155,000 | 86.3% |
| 5151-5161 | Food Service - Program | 2,318,500 | 2,416,973 | 2,766,044 | 3,713,500 | 3,225,000 | -13.2% |
| 5165 | Food Service - Non-Program | 1,471,715 | 1,383,937 | 1,079,778 | 1,378,000 | 1,600,000 | 16.1% |
| 5171-5179 | Student Activities | 3,440,615 | 3,677,222 | 2,565,165 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,188,349 | 2,403,386 | 2,632,770 | 2,509,956 | 2,749,100 | 9.5% |
| 5191-5198 | Other Local | 1,057,525 | 1,316,494 | 1,411,503 | 1,330,000 | 1,270,000 | -4.5% |
| | Total Local | 84,542,389 | 90,395,729 | 94,867,412 | 97,438,807 | 102,201,660 | 4.9% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 292,049 | 307,069 | 345,645 | 300,000 | 280,000 | -6.7% |
| 5221 | State Assessed Utility Taxes | 2,222,652 | 2,253,989 | 2,254,143 | 2,237,000 | 2,237,000 | 0.0% |
| | Total County | 2,514,701 | 2,561,058 | 2,599,789 | 2,537,000 | 2,517,000 | -0.8% |
| | State: | | | | | | |
| 5311 | Basic Formula | 56,214,495 | 61,629,040 | 65,398,781 | 69,897,835 | 73,897,582 | 5.7% |
| 5312 | Transportation Aid | 1,832,919 | 1,543,680 | 1,648,486 | 1,700,000 | 2,100,000 | 23.5% |
| 5314 | Early Childhood Special Education | 4,213,021 | 4,049,748 | 4,937,888 | 3,400,000 | 4,810,000 | 41.5% |
| 5319 | Classroom Trust | 1,643,000 | 2,100,242 | 2,468,850 | 2,625,964 | 2,778,708 | 5.8% |
| 5324 | Parents as Teachers | 379,336 | 387,591 | 446,933 | 350,000 | 400,000 | 14.3% |
| 5332 | Career Education | 40,470 | 10,214 | 44,829 | 72,008 | 72,008 | 0.0% |
| 5333 | Food Service | 42,990 | 44,097 | 44,269 | 43,000 | 46,000 | 7.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | - | |
| 5359 | Career Educ Enhancement Grant | 16,401 | 9,457 | 13,246 | - | - | |
| 5369 | Residential Placement/Excess Cost | 55,488 | 165,092 | 34,402 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund-Special Education | 2,119,889 | 2,665,277 | 2,763,506 | 1,835,000 | 2,000,000 | 9.0% |
| 5397 | Other State | - | 70 | 38,231 | - | - | |
| | Total State | 66,558,009 | 72,604,508 | 77,839,421 | 79,978,807 | 86,159,298 | 7.7% |
| | Federal: | | | | | | |
| 5412 | Medicaid | 159,344 | 183,761 | 181,938 | 100,000 | 100,000 | 0.0% |
| 5428, 5429 | Basic Formula - Jobs Bill | - | - | - | - | - | |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 2,370,086 | 2,270,360 | 1,595,286 | 4,407,793 | 4,407,793 | 0.0% |
| 5442 | Early Childhood Special Education | 337,486 | 606,472 | 758,691 | 1,200,000 | 173,407 | -85.5% |
| 5445 | School Lunch Program | 1,753,352 | 1,571,088 | 1,530,275 | - | 1,600,000 | |
| 5446 | School Breakfast Program | 314,616 | 300,325 | 274,451 | - | 300,000 | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | 11,301 | 8,686 | 10,238 | - | 10,000 | |
| 5451, 5452 | Title I | 1,028,006 | 1,044,400 | 626,027 | 1,622,200 | 775,116 | -52.2% |
| 5455-5499 | Other Federal | 179,947 | 183,427 | 114,146 | 449,881 | 307,701 | -31.6% |
| | Total Federal | 6,154,138 | 6,168,518 | 5,091,053 | 7,779,874 | 7,674,017 | -1.4% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | - | - | 5,920 | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | - | - | - | - | - | |
| 5641, 5651 | Sale of School Buses/Property | 9,500 | 9,748 | 4,847 | - | - | |
| 58xx | Tuition from Other Districts | 98,478 | 63,982 | 133,773 | 120,000 | 120,000 | 0.0% |
| | Total Other | 107,978 | 73,730 | 144,541 | 120,000 | 120,000 | 0.0% |
| | Total Revenues | 159,877,216 | 171,803,542 | 180,542,214 | 187,854,488 | 198,671,975 | 5.8% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL FUND

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 35,333,129 | 37,691,725 | 42,226,703 | 44,520,492 | 47,187,476 | 6.0% |
| 5112 | Delinquent Taxes | 1,459,385 | 1,691,352 | 2,618,679 | 1,672,901 | 1,988,456 | 18.9% |
| 5113 | Prop C Sales Taxes | 6,603,566 | 7,105,371 | 7,495,792 | 7,806,150 | 8,297,887 | 6.3% |
| 5114 | Financial Institution Taxes | - | - | - | - | - | |
| 5115 | M & M (Surcharge Taxes) | - | - | - | - | - | |
| 5116 | In Lieu of Tax | 949,513 | 837,659 | 848,404 | 785,137 | 767,362 | -2.3% |
| 5141-5143 | Earnings on Investments | 222,151 | 367,017 | 747,758 | 550,000 | 950,000 | 72.7% |
| 5151-5161 | Food Service - Program | 2,318,500 | 2,416,973 | 2,766,044 | 3,713,500 | 3,225,000 | -13.2% |
| 5165 | Food Service - Non-Program | 1,471,715 | 1,383,937 | 1,079,778 | 1,378,000 | 1,600,000 | 16.1% |
| 5171-5179 | Student Activities | 3,440,615 | 3,677,222 | 2,565,165 | 1,950,000 | 1,950,000 | 0.0% |
| 5181 | Community Services | 2,188,349 | 2,403,386 | 2,632,770 | 2,509,956 | 2,749,100 | 9.5% |
| 5191-5198 | Other Local | 1,055,328 | 1,315,479 | 1,404,503 | 1,320,000 | 1,270,000 | -3.8% |
| | Total Local | 55,042,252 | 58,890,122 | 64,385,596 | 66,206,136 | 69,985,281 | 5.7% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | - | - | - | - | - | |
| 5221 | State Assessed Utility Taxes | 1,404,596 | 1,422,351 | 1,525,333 | 1,430,000 | 1,430,000 | 0.0% |
| | Total County | 1,404,596 | 1,422,351 | 1,525,333 | 1,430,000 | 1,430,000 | 0.0% |
| | State: | | | | | | |
| 5311 | Basic Formula | - | 8,000,000 | 5,000,000 | 8,000,000 | 6,000,000 | -25.0% |
| 5312 | Transportation Aid | 1,832,919 | 1,543,680 | 1,648,486 | 1,700,000 | 2,100,000 | 23.5% |
| 5314 | Early Childhood Special Education | 1,985,954 | 2,024,874 | 2,468,944 | 1,700,000 | 2,405,000 | 41.5% |
| 5319 | Classroom Trust | 821,500 | 1,050,121 | 1,234,425 | 1,312,982 | 1,389,354 | 5.8% |
| 5324 | Parents as Teachers | 379,336 | 387,591 | 446,933 | 350,000 | 400,000 | 14.3% |
| 5332 | Career Education | 2,900 | 164 | 2,364 | 72,008 | 72,008 | 0.0% |
| 5333 | Food Service | 42,990 | 44,097 | 44,269 | 43,000 | 46,000 | 7.0% |
| 5366 | MO DNR Energy Loan | - | - | - | - | - | |
| 5359 | Career Educ Enhancement Grant | 16,401 | 9,457 | 13,246 | - | - | |
| 5369 | Residential Placement/Excess Cost | 55,488 | 165,092 | 34,402 | 55,000 | 55,000 | 0.0% |
| 5381 | High Need Fund--Special Education | 720,762 | 875,013 | 690,876 | 600,000 | 600,000 | 0.0% |
| 5397 | Other State | - | 70 | 38,231 | - | - | |
| | Total State | 5,858,250 | 14,100,160 | 11,622,177 | 13,832,990 | 13,067,362 | -5.5% |
| | Federal: | | | | | | |
| 5412 | Medicaid | 159,344 | 183,761 | 181,938 | 100,000 | 100,000 | 0.0% |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 78,931 | 79,854 | 67,032 | 151,000 | 151,000 | 0.0% |
| 5442 | Early Childhood Special Education | 157,766 | 303,236 | 379,346 | 550,000 | 173,407 | -68.5% |
| 5445 | School Lunch Program | 1,753,352 | 1,571,088 | 1,530,275 | - | 1,600,000 | |
| 5446 | School Breakfast Program | 314,616 | 300,325 | 274,451 | - | 300,000 | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | 11,301 | 8,686 | 10,238 | - | 10,000 | |
| 5451, 5452 | Title I | 262,654 | 522,200 | 313,014 | 811,100 | 387,558 | -52.2% |
| 5455-5499 | Other Federal | 35,609 | 95,742 | 58,042 | 261,720 | 182,429 | -30.3% |
| | Total Federal | 2,773,573 | 3,064,892 | 2,814,335 | 1,873,820 | 2,904,394 | 55.0% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | - | - | 5,920 | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | - | - | - | - | - | |
| 5641, 5651 | Sale of School Buses/Property | 9,500 | 9,748 | 4,847 | - | - | |
| 58xx | Tuition from Other Districts/Contracte | 98,478 | 63,982 | 133,773 | 120,000 | 120,000 | 0.0% |
| | Total Other | 107,978 | 73,730 | 144,541 | 120,000 | 120,000 | 0.0% |
| | Total Revenues | 65,186,649 | 77,551,254 | 80,491,981 | 83,462,946 | 87,507,037 | 4.8% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY OBJECT TEACHERS' FUND

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| | Local: | | | | | | |
| 5111 | Current Taxes | 20,578,500 | 22,038,069 | 20,176,081 | 21,272,062 | 21,554,666 | 1.3% |
| 5112 | Delinquent Taxes | 849,966 | 905,244 | 1,251,215 | 799,318 | 908,303 | 13.6% |
| 5113 | Prop C Sales Taxes | 6,603,566 | 7,105,371 | 7,495,792 | 7,806,150 | 8,297,888 | 6.3% |
| 5114 | Financial Institution Taxes | - | - | - | - | - | |
| 5115 | M & M (Surcharge Taxes) | 837,136 | 859,833 | 922,495 | 900,000 | 900,000 | 0.0% |
| 5116 | In Lieu of Tax | 553,009 | 489,760 | 420,754 | 375,141 | 350,522 | -6.6% |
| 5141-5143 | Earnings on Investments | 75,764 | 106,316 | 208,480 | 70,000 | 205,000 | 192.9% |
| 5151-5161 | Food Service - Program | - | - | - | - | - | |
| 5165 | Food Service - Non-Program | - | - | - | - | - | |
| 5171-5179 | Student Activities | - | - | - | - | - | |
| 5181 | Community Services | - | - | - | - | - | |
| 5191-5198 | Other Local | 2,196 | 1,015 | 7,000 | 10,000 | - | -100.0% |
| | Total Local | 29,500,137 | 31,505,607 | 30,481,816 | 31,232,671 | 32,216,379 | 3.1% |
| | County: | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | 292,049 | 307,069 | 345,645 | 300,000 | 280,000 | -6.7% |
| 5221 | State Assessed Utility Taxes | 818,056 | 831,638 | 728,810 | 807,000 | 807,000 | 0.0% |
| | Total County | 1,110,105 | 1,138,707 | 1,074,455 | 1,107,000 | 1,087,000 | -1.8% |
| | State: | | | | | | |
| 5311 | Basic Formula | 56,214,495 | 53,629,040 | 60,398,781 | 61,897,835 | 67,897,582 | 9.7% |
| 5312 | Transportation Aid | - | - | - | - | - | |
| 5314 | Early Childhood Special Education | 2,227,068 | 2,024,874 | 2,468,944 | 1,700,000 | 2,405,000 | 41.5% |
| 5319 | Classroom Trust | 821,500 | 1,050,121 | 1,234,425 | 1,312,982 | 1,389,354 | 5.8% |
| 5324 | Parents as Teachers | - | - | - | - | - | |
| 5332 | Career Education | 37,570 | 10,050 | 42,465 | - | - | |
| 5333 | Food Service | - | - | - | - | - | |
| 5366 | MO DNR Energy Loan | - | - | - | - | - | |
| 5359 | Career Educ Enhancement Grant | - | - | - | - | - | |
| 5369 | Residential Placement/Excess Cost | - | - | - | - | - | |
| 5381 | High Need Fund-Special Education | 1,399,127 | 1,790,264 | 2,072,629 | 1,235,000 | 1,400,000 | 13.4% |
| 5397 | Other State | - | - | - | - | - | |
| | Total State | 60,699,759 | 58,504,349 | 66,217,244 | 66,145,817 | 73,091,936 | 10.5% |
| | Federal: | | | | | | |
| 5412 | Medicaid | - | - | - | - | - | |
| 5428, 5429 | Basic Formula - Jobs Bill | - | - | - | - | - | |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 2,291,156 | 2,190,506 | 1,528,254 | 4,256,793 | 4,256,793 | 0.0% |
| 5442 | Early Childhood Special Education | 179,720 | 303,236 | 379,346 | 650,000 | - | -100.0% |
| 5445 | School Lunch Program | - | - | - | - | - | |
| 5446 | School Breakfast Program | - | - | - | - | - | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | - | - | - | - | - | |
| 5451, 5452 | Title I | 765,352 | 522,200 | 313,013 | 811,100 | 387,558 | -52.2% |
| 5427, 5455-5499 | Other Federal | 144,338 | 87,685 | 56,105 | 188,161 | 125,272 | -33.4% |
| | Total Federal | 3,380,566 | 3,103,626 | 2,276,718 | 5,906,054 | 4,769,623 | -19.2% |
| | Other: | | | | | | |
| 5631 | Net Insurance Recovery | - | - | - | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | - | - | - | - | - | |
| 5641, 5651 | Sale of School Buses/Property | - | - | - | - | - | |
| 58xx | Tuition from Other Districts | - | - | - | - | - | |
| | Total Other | - | - | - | - | - | |
| | Total Revenues | 94,690,567 | 94,252,288 | 100,050,233 | 104,391,542 | 111,164,938 | 6.5% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY OBJECT CAPITAL PROJECTS FUND

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 10,491,940 | 11,211,246 | 11,876,375 | 12,521,509 | 13,281,985 | 6.1% |
| 5112 | Delinquent Taxes | 433,355 | 502,900 | 736,511 | 470,508 | 559,695 | 19.0% |
| 5113 | Prop C Sales Taxes | - | - | - | - | - | |
| 5114 | Financial Institution Taxes | 112,415 | 199,696 | 293,490 | 100,000 | 75,000 | -25.0% |
| 5115 | M & M (Surcharge Taxes) | - | - | - | - | - | |
| 5116 | In Lieu of Tax | 281,985 | 249,133 | 240,947 | 220,822 | 215,991 | -2.2% |
| 5141-5143 | Earnings on Investments | 31,735 | 41,044 | 188,471 | 4,727,607 | 880,000 | -81.4% |
| 5151-5161 | Food Service - Program | - | - | - | - | - | |
| 5165 | Food Service - Non-Program | - | - | - | - | - | |
| 5171-5179 | Student Activities | - | - | - | - | - | |
| 5181 | Community Services | - | - | - | - | - | |
| 5191-5198 | Other Local | 3 | - | 6,051,875 | - | - | |
| Total Local | | 11,351,433 | 12,204,019 | 19,387,668 | 18,040,446 | 15,012,671 | -16.8% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | - | - | - | - | - | |
| 5221 | State Assessed Utility Taxes | 312,843 | 312,565 | 266,154 | 308,000 | 308,000 | 0.0% |
| Total County | | 312,843 | 312,565 | 266,154 | 308,000 | 308,000 | 0.0% |
| State: | | | | | | | |
| 5311 | Basic Formula | - | - | - | - | - | |
| 5312 | Transportation Aid | - | - | - | - | - | |
| 5314 | Early Childhood Special Education | 500,000 | 590,945 | 500,000 | 500,000 | 500,000 | 0.0% |
| 5319 | Classroom Trust | - | 3,775,000 | - | - | - | |
| 5324 | Parents as Teachers | - | - | - | - | - | |
| 5332 | Career Education | 4,648 | 37,148 | 3,665 | - | - | |
| 5333 | Food Service | - | - | - | - | - | |
| 5366 | MO DNR Energy Loan | - | - | - | - | 3,073,831 | |
| 5359 | Career Educ Enhancement Grant | 52,301 | 98,178 | 185,450 | - | - | |
| 5369 | Residential Placement/Excess Cost | - | - | - | - | - | |
| 5381 | High Need Fund--Special Education | - | - | - | - | - | |
| 5397 | Other State | - | - | - | - | - | |
| Total State | | 556,949 | 4,501,271 | 689,115 | 500,000 | 3,573,831 | 614.8% |
| Federal: | | | | | | | |
| 5412 | Medicaid | - | - | - | - | - | |
| 5428, 5429 | Basic Formula - Jobs Bill | - | - | - | - | - | |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | 23,519 | 13,222 | 4,722 | - | - | |
| 5442 | Early Childhood Special Education | - | - | - | - | - | |
| 5445 | School Lunch Program | - | - | - | - | - | |
| 5446 | School Breakfast Program | - | - | - | - | - | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | - | - | - | - | - | |
| 5451, 5452 | Title I | - | - | - | - | - | |
| 5455-5499 | Other Federal | - | - | - | - | - | |
| Total Federal | | 23,519 | 13,222 | 4,722 | - | - | |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | - | - | - | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | - | - | - | 125,000,000 | - | -100.0% |
| 5641, 5651 | Sale of School Buses/Property | 27,887 | 13,068 | 103,483 | - | - | |
| 58xx | Tuition from Other Districts | - | - | - | - | - | |
| Total Other | | 27,887 | 13,068 | 103,483 | 125,000,000 | - | -100.0% |
| Total Revenues | | 12,272,631 | 17,044,145 | 20,451,141 | 143,848,446 | 18,894,502 | -86.9% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

REVENUES BY OBJECT DEBT SERVICE FUND

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-----------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Local: | | | | | | | |
| 5111 | Current Taxes | 14,234,752 | 15,416,706 | 17,065,296 | 17,992,297 | 20,054,462 | 11.5% |
| 5112 | Delinquent Taxes | 587,946 | 772,365 | 1,058,300 | 676,078 | 845,085 | 25.0% |
| 5113 | Prop C Sales Taxes | - | - | - | - | - | |
| 5114 | Financial Institution Taxes | - | - | - | - | - | |
| 5115 | M & M (Surcharge Taxes) | - | - | - | - | - | |
| 5116 | In Lieu of Tax | 382,533 | 342,593 | 343,573 | 317,301 | 326,125 | 2.8% |
| 5141-5143 | Earnings on Investments | 5,542,413 | 100,426 | 1,635,356 | 3,718,990 | 484,000 | -87.0% |
| 5151-5161 | Food Service - Program | - | - | - | - | - | |
| 5165 | Food Service - Non-Program | - | - | - | - | - | |
| 5171-5179 | Student Activities | - | - | - | - | - | |
| 5181 | Community Services | - | - | - | - | - | |
| 5191-5198 | Other Local | 12,468 | - | - | - | - | |
| Total Local | | 20,760,112 | 16,632,090 | 20,102,526 | 22,704,666 | 21,709,672 | -4.4% |
| County: | | | | | | | |
| 5211 | Fines/Forfeitures/Escheats | - | - | - | - | - | |
| 5221 | State Assessed Utility Taxes | 406,853 | 407,688 | 427,641 | 401,000 | 401,000 | 0.0% |
| Total County | | 406,853 | 407,688 | 427,641 | 401,000 | 401,000 | 0.0% |
| State: | | | | | | | |
| 5311 | Basic Formula | - | - | - | - | - | |
| 5312 | Transportation Aid | - | - | - | - | - | |
| 5314 | Early Childhood Special Education | - | - | - | - | - | |
| 5319 | Classroom Trust | 3,775,000 | - | 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 | - | - | - | - | - | |
| Total State | | 3,775,000 | - | 3,775,000 | 3,775,000 | 3,775,000 | 0.0% |
| Federal: | | | | | | | |
| 5412 | Medicaid | - | - | - | - | - | |
| 5428, 5429 | Basic Formula - Jobs Bill | - | - | - | - | - | |
| 5437, 5438, 5441 | Individuals with Disabilities (IDEA) | - | - | - | - | - | |
| 5442 | Early Childhood Special Education | - | - | - | - | - | |
| 5445 | School Lunch Program | - | - | - | - | - | |
| 5446 | School Breakfast Program | - | - | - | - | - | |
| 5447 | Special Milk Program | - | - | - | - | - | |
| 5448 | After School Snack Program | - | - | - | - | - | |
| 5451, 5452 | Title I | - | - | - | - | - | |
| 5455-5499 | Other Federal | 282,789 | 283,400 | 141,623 | 150,000 | 150,000 | 0.0% |
| Total Federal | | 282,789 | 283,400 | 141,623 | 150,000 | 150,000 | 0.0% |
| Other: | | | | | | | |
| 5631 | Net Insurance Recovery | - | - | - | - | - | |
| 5611, 5692 | Sale/Refunding of Bonds | 29,336,393 | - | 11,075,000 | 32,290,000 | - | -100.0% |
| 5641, 5651 | Sale of School Buses/Property | - | - | - | - | - | |
| 58xx | Tuition from Other Districts | - | - | - | - | - | |
| Total Other | | 29,336,393 | - | 11,075,000 | 32,290,000 | - | -100.0% |
| Total Revenues | | 54,561,146 | 17,323,178 | 35,521,789 | 59,320,666 | 26,035,672 | -56.1% |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS SALARIES AND BENEFITS

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|-------------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | Certified Salaries: | | | | | | |
| 6111, 6112 | Regular Salaries | 65,261,590 | 70,119,189 | 75,540,818 | 83,050,090 | 87,238,348 | 5.0% |
| 6121 | Substitute Salaries | 1,288,812 | 1,384,340 | 1,360,688 | 1,552,169 | 1,890,676 | 21.8% |
| 6131 | Extra Duty Pay | 2,038,816 | 2,140,213 | 2,259,704 | 2,534,823 | 2,572,260 | 1.5% |
| 6141 | Sick Leave Salaries | 176,165 | 155,653 | 122,790 | 130,000 | 110,000 | -15.4% |
| | Total Certified Salaries | 68,765,383 | 73,799,395 | 79,283,999 | 87,267,082 | 91,811,284 | 5.2% |
| | Non-Certified Salaries: | | | | | | |
| 6151-6159 | Regular Salaries | 24,183,614 | 26,229,390 | 28,541,685 | 29,420,821 | 31,128,328 | 5.8% |
| 6161 | Substitute Salaries | 1,042,029 | 1,026,635 | 1,345,614 | 1,295,098 | 1,322,591 | 2.1% |
| 6162 | Extra Duty Pay | 87,196 | 94,601 | - | - | - | - |
| 6171 | Sick Leave Salaries | 133,762 | 336,080 | 389,943 | 202,329 | 399,808 | 97.6% |
| 6181 | Referral Bonus | 657 | 1,092 | - | - | - | - |
| | Total Non-Certified Salaries | 25,447,258 | 27,687,798 | 30,277,243 | 30,918,249 | 32,850,727 | 6.3% |
| | Benefits: | | | | | | |
| 6211 | Certified Retirement | 11,045,277 | 11,837,807 | 12,752,179 | 13,604,266 | 14,638,921 | 7.6% |
| 6221 | Non-Certified Retirement | 1,851,877 | 2,045,372 | 2,267,949 | 2,612,945 | 2,734,949 | 4.7% |
| 6231 | OASDI | 1,641,988 | 1,787,440 | 1,940,256 | 2,248,789 | 2,326,233 | 3.4% |
| 6232 | Medicare | 1,321,861 | 1,424,071 | 1,535,190 | 1,722,642 | 1,811,721 | 5.2% |
| 6241-6291 | Employee Insurance | 14,954,728 | 16,295,329 | 17,989,914 | 19,737,250 | 22,190,856 | 12.4% |
| | Total Benefits | 30,815,731 | 33,390,019 | 36,485,488 | 39,925,892 | 43,702,680 | 9.5% |
| | Total Salaries and Benefits | 125,028,372 | 134,877,212 | 146,046,729 | 158,111,223 | 168,364,692 | 6.5% |

Items to Note for FY20 Budget

- District enrollment is projected to increase by approximately 400 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 57.32 full time equivalents.
- The number of support staff members is budgeted to increase by 18.0 full time equivalents.
- Salary increases for current staff members.
- An increase in benefits by 9.5% 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

2019-2020 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS OTHER EXPENDITURES

| Object Code | Title | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budget | 2019-2020 Budget | % Change |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| | Purchased Services: | | | | | | |
| 6311 | Tuition | 2,301,849 | 1,537,345 | 1,822,078 | 2,762,126 | 3,221,129 | 16.6% |
| 6312-6314 | Professional Services | 2,087,097 | 1,708,250 | 1,793,922 | 2,302,138 | 2,502,255 | 8.7% |
| 6315 | Audit Services | 10,465 | 11,000 | 11,000 | 11,000 | 11,000 | 0.0% |
| 6316, 18, 19 | Technical Services | 598,389 | 1,497,403 | 1,694,662 | 1,937,512 | 1,949,720 | 0.6% |
| 6317 | Legal Services | 179,133 | 179,847 | 103,625 | 190,000 | 180,000 | -5.3% |
| 6330-6339 | Property Services | 1,754,811 | 1,921,241 | 2,027,484 | 2,474,754 | 2,562,360 | 3.5% |
| 6341 | Contracted Transportation | 108,392 | 81,756 | 149,973 | 309,000 | 268,000 | -13.3% |
| 6343-6349 | Travel | 429,638 | 594,594 | 570,603 | 1,156,647 | 1,198,277 | 3.6% |
| 6351 | Property Insurance | 567,935 | 566,858 | 634,650 | 677,744 | 677,750 | 0.0% |
| 6352 | Liability Insurance | 627,057 | 599,416 | 660,342 | 598,048 | 879,000 | 47.0% |
| 6353 | Fidelity Premium | 1,026 | 1,025 | 1,379 | 1,728 | 1,800 | 4.2% |
| 6359 | Judgments Against LEA | - | 94,928 | - | - | - | |
| 6360-6398 | Other Purchased Services | 883,606 | 1,005,941 | 1,015,989 | 1,378,475 | 1,437,583 | 4.3% |
| | Total Purchased Services | 9,549,397 | 9,799,604 | 10,485,706 | 13,799,171 | 14,888,874 | 7.9% |
| | Materials and Supplies: | | | | | | |
| 641x | General Supplies | 8,085,178 | 8,899,970 | 8,896,206 | 10,324,673 | 9,559,751 | -7.4% |
| 643x | Regular Textbooks | 1,005,655 | 1,037,608 | 1,468,852 | 3,003,000 | 926,300 | -69.2% |
| 644x | Library Books | 336,226 | 301,863 | 529,789 | 338,996 | 334,634 | -1.3% |
| 645x | Periodicals | 31,732 | 33,464 | 34,938 | 40,276 | 44,519 | 10.5% |
| 6471 | Food Service - Food Only | 2,509,202 | 2,418,034 | 2,439,733 | 2,837,000 | 2,895,500 | 2.1% |
| 648x | Energy Supplies/Service | 3,386,570 | 3,709,415 | 4,107,295 | 4,474,303 | 4,593,000 | 2.7% |
| 649x | Other Supplies | 150,885 | 147,200 | 79,537 | 67,000 | 45,000 | -32.8% |
| | Total Materials and Supplies | 15,505,447 | 16,547,554 | 17,556,350 | 21,085,247 | 18,398,704 | -12.7% |
| | Total Other Expenditures | 25,054,844 | 26,347,158 | 28,042,056 | 34,884,418 | 33,287,578 | -4.6% |

Items to Note for FY20 Budget

- Some supply accounts were decreased for FY20. This was mainly due to one-time curriculum purchases in FY19.
- Purchased Service accounts are increasing due to various needs throughout the district.
- The budgets for major maintenance repair projects will increase slightly.
- The Food Service Food account is expected to increase slightly.



WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

INFORMATIONAL SECTION



2019-2020 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

DEBT OBLIGATION

The District has \$251,751,393 in general obligation debt as of July 1, 2019. 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 \$26.4 million at the end of the fiscal year. Included in this total is the \$125 million no tax increase bond issue that was approved by voters in April of 2018. The bond issue will provide facilities for the increasing student enrollment

BOND AMORTIZATION SCHEDULE

| FISCAL YEAR | September 1 Interest Payment | March 1 Interest Payment | March 1 Principal Payment | Total Payments |
|-------------|------------------------------|--------------------------|---------------------------|----------------|
| 2020 | 6,107,299 | 4,674,557 | 10,871,508 | 21,653,364 |
| 2021 | 4,333,340 | 5,150,209 | 11,218,131 | 20,701,680 |
| 2022 | 4,160,170 | 4,160,170 | 13,200,000 | 21,520,340 |
| 2023 | 3,898,984 | 3,898,984 | 14,190,000 | 21,987,968 |
| 2024 | 3,609,034 | 3,609,034 | 15,355,000 | 22,573,068 |
| 2025 | 3,361,300 | 6,804,325 | 10,726,975 | 20,892,600 |
| 2026 | 3,152,350 | 4,741,908 | 13,480,443 | 21,374,700 |
| 2027 | 2,976,450 | 5,817,819 | 13,023,631 | 21,817,900 |
| 2028 | 2,839,700 | 4,764,124 | 14,835,576 | 22,439,400 |
| 2029 | 2,598,450 | 3,673,321 | 16,000,130 | 22,271,900 |
| 2030 | 2,320,750 | 2,320,750 | 11,250,000 | 15,891,500 |
| 2031 | 2,152,000 | 2,152,000 | 11,650,000 | 15,954,000 |
| 2032 | 1,919,000 | 1,919,000 | 12,100,000 | 15,938,000 |
| 2033 | 1,677,000 | 1,677,000 | 12,600,000 | 15,954,000 |
| 2034 | 1,425,000 | 1,425,000 | 13,150,000 | 16,000,000 |
| 2035 | 1,162,000 | 1,162,000 | 13,650,000 | 15,974,000 |
| 2036 | 889,000 | 889,000 | 14,250,000 | 16,028,000 |
| 2037 | 604,000 | 604,000 | 14,800,000 | 16,008,000 |
| 2038 | 308,000 | 308,000 | 15,400,000 | 16,016,000 |
| TOTALS | \$49,493,827 | \$59,751,200 | \$251,751,393 | \$360,996,419 |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

SCHEDULE OF OUTSTANDING BOND PRINCIPAL

| Fiscal Year-Beg Balance | 2009 C | 2011 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | TOTAL |
|----------------------------|-----------|-----------|------------|-----------|-----------|------------|------------|-------------|-------------|
| 2020 | | 300,000 | 2,950,000 | 4,430,000 | | 131,508 | | 3,060,000 | 10,871,508 |
| 2021 | 1,780,000 | 3,100,000 | 3,470,000 | | | 603,131 | | 2,265,000 | 11,218,131 |
| 2022 | 1,820,000 | 3,125,000 | 3,955,000 | | | | | 4,300,000 | 13,200,000 |
| 2023 | 2,075,000 | | 4,245,000 | | | | | 7,870,000 | 14,190,000 |
| 2024 | 3,510,000 | | 7,135,000 | | | | | 4,710,000 | 15,355,000 |
| 2025 | | | 7,235,000 | | | 921,975 | | 2,570,000 | 10,726,975 |
| 2026 | | | 4,920,000 | | | 5,160,443 | | 3,400,000 | 13,480,443 |
| 2027 | | | | | | 7,553,631 | | 5,470,000 | 13,023,631 |
| 2028 | | | | | 8,465,000 | 4,385,576 | | 1,985,000 | 14,835,576 |
| 2029 | | | | | | 2,115,130 | 11,075,000 | 2,810,000 | 16,000,130 |
| 2030 | | | | | | | | 11,250,000 | 11,250,000 |
| 2031 | | | | | | | | 11,650,000 | 11,650,000 |
| 2032 | | | | | | | | 12,100,000 | 12,100,000 |
| 2033 | | | | | | | | 12,600,000 | 12,600,000 |
| 2034 | | | | | | | | 13,150,000 | 13,150,000 |
| 2035 | | | | | | | | 13,650,000 | 13,650,000 |
| 2036 | | | | | | | | 14,250,000 | 14,250,000 |
| 2037 | | | | | | | | 14,800,000 | 14,800,000 |
| 2038 | | | | | | | | 15,400,000 | 15,400,000 |
| TOTALS | 9,185,000 | 6,525,000 | 33,910,000 | 4,430,000 | 8,465,000 | 20,871,393 | 11,075,000 | 157,290,000 | 251,751,393 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 |
|-------------|----------------------------|--------------------------|---------------------------|----------------|
| 2020 | 1,649,984 | 1,645,062 | 5,501,000 | 8,796,045 |
| 2021 | 1,553,890 | 1,553,890 | 5,702,000 | 8,809,779 |
| 2022 | 1,450,731 | 1,450,731 | 5,919,000 | 8,820,461 |
| 2023 | 1,337,038 | 1,337,038 | 6,151,000 | 8,825,076 |
| 2024 | 1,218,619 | 1,218,619 | 6,388,000 | 8,825,239 |
| 2025 | 1,095,382 | 1,095,382 | 6,633,000 | 8,823,763 |
| 2026 | 974,609 | 974,609 | 6,883,000 | 8,832,218 |
| 2027 | 849,126 | 849,126 | 7,095,000 | 8,793,253 |
| 2028 | 762,318 | 762,318 | 7,281,000 | 8,805,635 |
| 2029 | 664,988 | 664,988 | 7,506,000 | 8,835,975 |
| 2030 | 533,312 | 533,312 | 7,779,000 | 8,845,625 |
| 2031 | 396,674 | 396,674 | 8,026,000 | 8,819,348 |
| 2032 | 285,006 | 285,006 | 3,695,000 | 4,265,013 |
| 2033 | 215,819 | 215,819 | 3,840,000 | 4,271,638 |
| 2034 | 142,684 | 142,684 | 3,990,000 | 4,275,369 |
| 2035 | 66,047 | 66,047 | 4,130,000 | 4,262,094 |
| TOTALS | \$13,196,226 | \$13,191,304 | \$96,519,000 | \$122,906,531 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

PROPERTY TAXES

ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

| Fiscal Year | Assessed Value | % Increase (Decrease) | Market Value | Assessed vs. Market Ratio |
|-------------|-----------------|-----------------------|------------------|---------------------------|
| 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% | \$9,017,318,158 | 19.15% |
| 2018 | \$1,946,271,226 | 12.69% | \$8,852,503,508 | 21.99% |
| 2019 | \$2,024,469,310 | 4.02% | \$9,203,605,203 | 22.00% |
| Est 2020 | \$2,222,130,547 | 9.76% | \$10,169,266,902 | 21.85% |

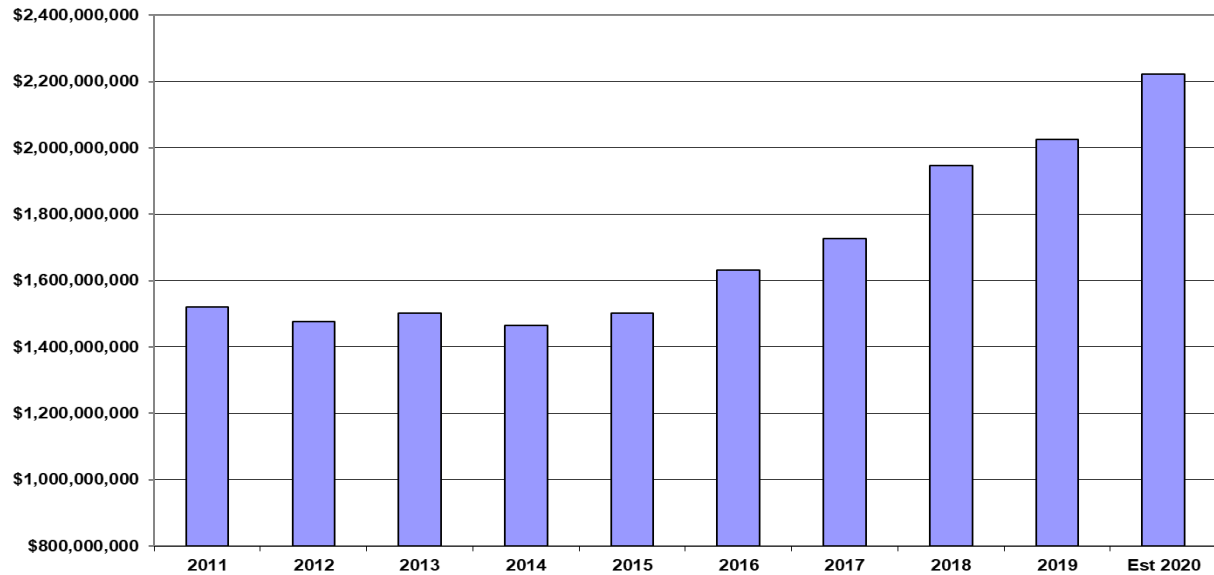
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

ASSESSED VALUE HISTORY





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

PROPERTY TAX MARKET VALUE ESTIMATIONS

Personal

| Fiscal Year | Assessed Value | Assessment Rate | Market Value |
|-------------|----------------|-----------------|-----------------|
| 2011 | \$216,305,996 | 33.33% | \$648,982,886 |
| 2012 | \$232,850,579 | 33.33% | \$698,621,599 |
| 2013 | \$248,266,956 | 33.33% | \$744,875,356 |
| 2014 | \$243,301,617 | 33.33% | \$729,977,849 |
| 2015 | \$244,064,787 | 33.33% | \$732,267,588 |
| 2016 | \$266,011,555 | 33.33% | \$798,114,476 |
| 2017 | \$300,361,701 | 33.33% | \$901,175,221 |
| 2018 | \$334,798,333 | 33.33% | \$1,004,495,449 |
| 2019 | \$361,248,489 | 33.33% | \$1,083,853,852 |
| Est 2020 | \$361,248,489 | 33.33% | \$1,083,853,852 |

Commercial

| Fiscal Year | Assessed Value | Assessment Rate | Market Value |
|-------------|----------------|-----------------|-----------------|
| 2011 | \$290,989,519 | 32.00% | \$909,342,247 |
| 2012 | \$276,820,078 | 32.00% | \$865,062,744 |
| 2013 | \$274,432,961 | 32.00% | \$857,603,003 |
| 2014 | \$268,944,302 | 32.00% | \$840,450,944 |
| 2015 | \$274,121,748 | 32.00% | \$856,630,463 |
| 2016 | \$276,852,621 | 32.00% | \$865,164,441 |
| 2017 | \$284,552,007 | 32.00% | \$889,225,022 |
| 2018 | \$304,057,503 | 32.00% | \$950,179,697 |
| 2019 | \$303,898,679 | 32.00% | \$949,683,372 |
| Est 2020 | \$339,683,756 | 32.00% | \$1,061,511,739 |

Residential

| Fiscal Year | Assessed Value | Assessment Rate | Market Value |
|-------------|-----------------|-----------------|-----------------|
| 2011 | \$1,003,796,070 | 19.00% | \$5,283,137,211 |
| 2012 | \$958,002,510 | 19.00% | \$5,042,118,474 |
| 2013 | \$970,094,391 | 19.00% | \$5,105,759,953 |
| 2014 | \$950,692,503 | 19.00% | \$5,003,644,753 |
| 2015 | \$975,488,183 | 19.00% | \$5,134,148,332 |
| 2016 | \$1,081,735,068 | 19.00% | \$5,693,342,463 |
| 2017 | \$1,364,932,225 | 19.00% | \$7,183,853,816 |
| 2018 | \$1,301,978,492 | 19.00% | \$6,852,518,379 |
| 2019 | \$1,354,195,101 | 19.00% | \$7,127,342,637 |
| Est 2020 | \$1,515,467,535 | 19.00% | \$7,976,144,919 |

Agricultural

| Fiscal Year | Assessed Value | Assessment Rate | Market Value |
|-------------|----------------|-----------------|--------------|
| 2011 | \$8,808,610 | 12.00% | \$73,405,083 |
| 2012 | \$8,351,110 | 12.00% | \$69,592,583 |
| 2013 | \$8,216,538 | 12.00% | \$68,471,150 |
| 2014 | \$8,052,207 | 12.00% | \$67,101,725 |
| 2015 | \$7,205,895 | 12.00% | \$60,049,125 |
| 2016 | \$6,084,633 | 12.00% | \$50,705,275 |
| 2017 | \$5,167,692 | 12.00% | \$43,064,100 |
| 2018 | \$5,437,198 | 12.00% | \$45,309,983 |
| 2019 | \$5,127,041 | 12.00% | \$42,725,342 |
| Est 2020 | \$5,730,767 | 12.00% | \$47,756,392 |



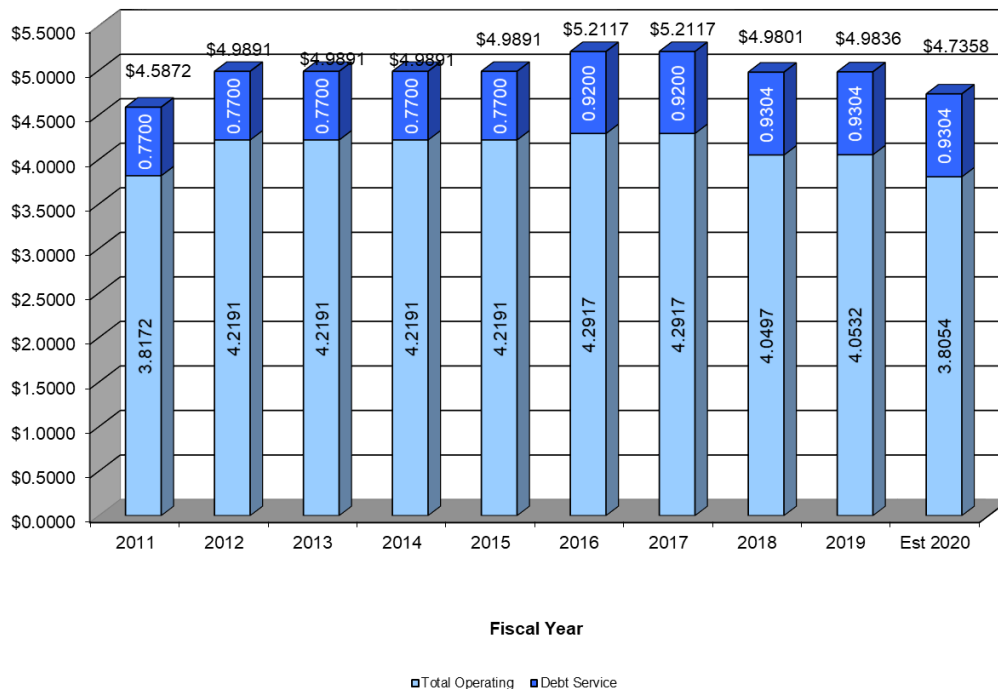
WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

PROPERTY TAX RATE BREAKDOWN BY FUND

(PER \$100 ASSESSED VALUATION)

| Fiscal Year | General | Teachers' | Capital Projects | Total Operating | Debt Service | Total Levy |
|-------------|---------|-----------|------------------|-----------------|--------------|------------|
| 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 |
| 2019 | 2.3057 | 1.1000 | 0.6475 | 4.0532 | 0.9304 | \$4.9836 |
| Est 2020 | 2.1892 | 1.0000 | 0.6162 | 3.8054 | 0.9304 | \$4.7358 |

PROPERTY TAX RATE HISTORY





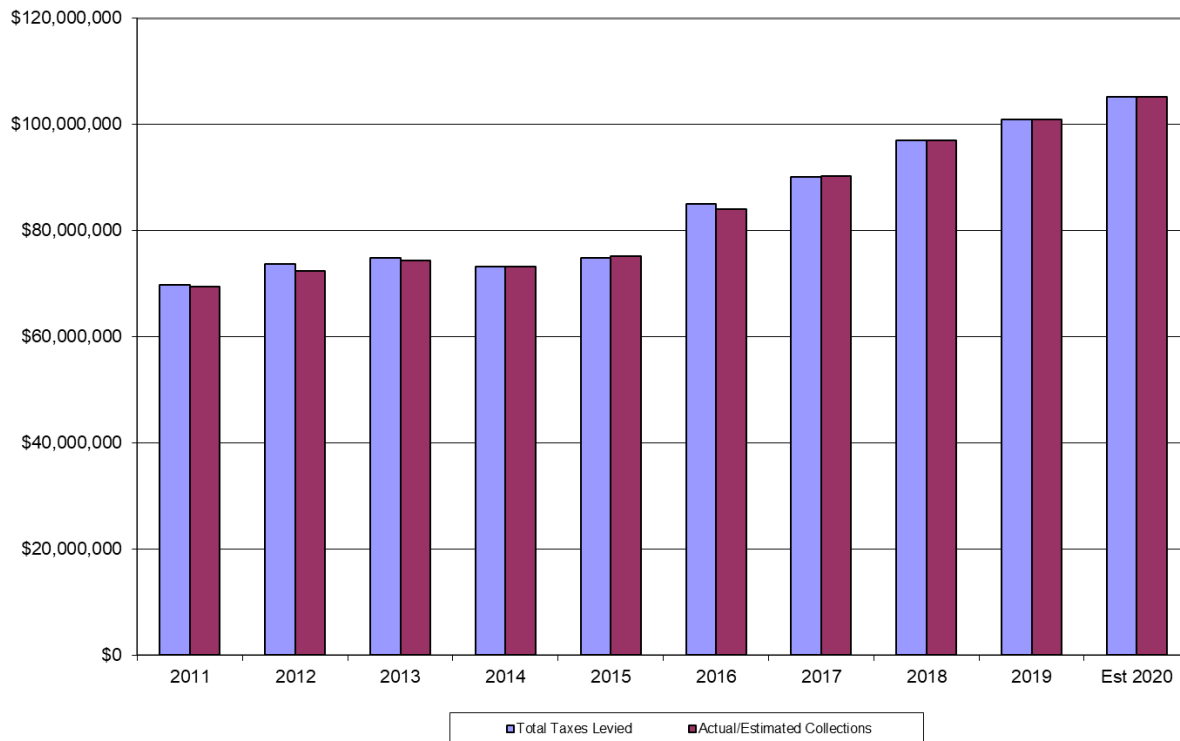
WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

PROPERTY TAX LEVY AND COLLECTIONS

| Fiscal Year | Total Levy (Rate) | Assessed Value | Total Taxes Levied | Actual/Estimated Collections | % of Levy Collected |
|-------------|-------------------|-----------------|--------------------|------------------------------|---------------------|
| 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% |
| 2018 | \$4.9801 | \$1,946,271,226 | \$96,926,253 | \$97,009,159 | 100.09% |
| 2019 | \$4.9836 | \$2,024,469,310 | \$100,891,453 | \$100,891,453 | 100.00% |
| Est 2020 | \$4.7358 | \$2,222,130,547 | \$105,235,658 | \$105,235,658 | 100.00% |

Equation = Assessed Valuation / 100 X Tax Levy

PROPERTY TAX LEVY AND COLLECTIONS





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 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 |
|-----------------|--------------------------|-----------------|----------------|---------------|------------------|--------------------|
| Personal | | | | | | |
| 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 |
| 2019 | \$100,000 | 33.33% | \$33,330 | \$4.9836 | \$1,661 | \$212.84 |
| Est 2020 | \$100,000 | 33.33% | \$33,330 | \$4.7358 | \$1,578 | \$130.24 |

| Fiscal Year | Market Value of Property | Assessment Rate | Assessed Value | Tax Levy Rate | Property Tax Due | Cummulative Change |
|--------------------|--------------------------|-----------------|----------------|---------------|------------------|--------------------|
| Residential | | | | | | |
| 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 |
| 2019 | \$100,000 | 19.00% | \$19,000 | \$4.9836 | \$947 | \$121.41 |
| Est 2020 | \$100,000 | 19.00% | \$19,000 | \$4.7358 | \$900 | \$74.33 |

| Fiscal Year | Market Value of Property | Assessment Rate | Assessed Value | Tax Levy Rate | Property Tax Due | Cummulative Change |
|-------------------|--------------------------|-----------------|----------------|---------------|------------------|--------------------|
| Commercial | | | | | | |
| 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 |
| 2019 | \$100,000 | 32.00% | \$32,000 | \$4.9836 | \$1,595 | \$204.48 |
| Est 2020 | \$100,000 | 32.00% | \$32,000 | \$4.7358 | \$1,515 | \$125.18 |

| Fiscal Year | Market Value of Property | Assessment Rate | Assessed Value | Tax Levy Rate | Property Tax Due | Cummulative Change |
|---------------------|--------------------------|-----------------|----------------|---------------|------------------|--------------------|
| Agricultural | | | | | | |
| 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 |
| 2019 | \$100,000 | 12.00% | \$12,000 | \$4.9836 | \$598 | \$76.68 |
| Est 2020 | \$100,000 | 12.00% | \$12,000 | \$4.7358 | \$568 | \$46.94 |



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

BUDGET PROJECTIONS FOR FISCAL YEARS

2020-2023

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 2.9-4.2% per year due to new construction, increased assessed values in the District and increased enrollment.
- County revenues are expected to increase approximately 1.0% 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 estimated to increase approximately 2.5-5.0% 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 3.5% each year. This includes new positions needed to support enrollment growth. Actual salary increases for existing staff will be determined through the negotiation process. These projections are very conservative. Due to the additional positions that need to be added each year the cost of a raise for district employees has become more and more costly. The district's salary structure for all employee groups is lagging behind surrounding districts. The district has not had an operating tax rate increase since 2004. An increase to the tax rate will need to be considered in FY20.
- Benefits are projected to increase 3.5% - 5.0% each year. This allows for an increase due to new positions and a possible increase in health care costs. If medical insurance rates continue to increase the district may need to consider a change in the benefit plan to mitigate the increase in cost.



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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 FY21 due to the completion of several of the Prop E construction projects.

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.





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 138,924,003 | 143,012,762 | 150,097,521 | 156,396,054 |
| County | 3,226,000 | 3,256,000 | 3,289,000 | 3,319,000 |
| State | 93,508,129 | 95,081,161 | 99,421,539 | 104,516,646 |
| Federal | 7,824,017 | 7,902,105 | 8,070,229 | 8,214,653 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 243,602,149 | 249,372,028 | 260,998,288 | 272,566,353 |
| Expenditures: | | | | |
| Salaries | 124,662,011 | 128,952,888 | 134,111,004 | 138,804,889 |
| Benefits | 43,702,680 | 45,342,542 | 47,491,171 | 49,776,974 |
| Purchased Services | 14,888,874 | 15,132,479 | 15,326,955 | 15,522,321 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | 100,240,706 | 51,362,758 | 12,400,000 | 12,562,000 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 25,712,847 | 20,711,680 | 21,530,340 | 21,997,968 |
| Total Expenditures | 327,620,823 | 280,916,126 | 250,773,325 | 259,078,082 |
| Yearly Increase (Decrease) | (84,018,674) | (31,544,097) | 10,224,964 | 13,488,271 |
| Fund Balance - July 1 | 202,484,991 | 118,466,317 | 86,922,220 | 97,147,184 |
| Fund Balance - June 30 | 118,466,317 | 86,922,220 | 97,147,184 | 110,635,455 |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 117,214,331 | 120,651,800 | 126,730,315 | 131,860,488 |
| County | 2,825,000 | 2,855,000 | 2,888,000 | 2,918,000 |
| State | 89,733,129 | 91,306,161 | 95,646,539 | 100,741,646 |
| Federal | 7,674,017 | 7,752,105 | 7,920,229 | 8,064,653 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 217,566,477 | 222,685,066 | 233,305,083 | 243,704,787 |
| Expenditures: | | | | |
| Salaries | 124,662,011 | 128,952,888 | 134,111,004 | 138,804,889 |
| Benefits | 43,702,680 | 45,342,542 | 47,491,171 | 49,776,974 |
| Purchased Services | 14,888,874 | 15,132,479 | 15,326,955 | 15,522,321 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | 100,240,706 | 51,362,758 | 12,400,000 | 12,562,000 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,049,483 | 4,122,167 | 4,118,980 | 4,115,158 |
| Total Expenditures | 305,957,458 | 264,326,613 | 233,361,965 | 241,195,273 |
| Yearly Increase (Decrease) | (88,390,981) | (41,641,547) | (56,882) | 2,509,515 |
| Fund Balance - July 1 | 180,474,777 | 92,083,795 | 50,442,249 | 50,385,367 |
| Fund Balance - June 30 | 92,083,796 | 50,442,249 | 50,385,367 | 52,894,882 |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 102,201,660 | 105,939,800 | 111,404,315 | 115,860,488 |
| County | 2,517,000 | 2,547,000 | 2,580,000 | 2,610,000 |
| State | 86,159,298 | 90,806,161 | 95,146,539 | 100,241,646 |
| Federal | 7,674,017 | 7,752,105 | 7,920,229 | 8,064,653 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 198,671,975 | 207,165,066 | 217,171,083 | 226,896,787 |
| Expenditures: | | | | |
| Salaries | 124,662,011 | 128,952,888 | 134,111,004 | 138,804,889 |
| Benefits | 43,702,680 | 45,342,542 | 47,491,171 | 49,776,974 |
| Purchased Services | 14,888,874 | 15,132,479 | 15,326,955 | 15,522,321 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 201,652,269 | 208,826,613 | 216,827,834 | 224,502,888 |
| Yearly Increase (Decrease) | (2,980,294) | (1,661,546) | 343,249 | 2,393,899 |
| Fund Balance - July 1 | 52,431,954 | 49,451,660 | 47,790,114 | 48,133,363 |
| Transfers - Out | - | - | - | - |
| Fund Balance - June 30 | 49,451,660 | 47,790,114 | 48,133,363 | 50,527,262 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 69,985,281 | 72,434,766 | 76,056,504 | 79,098,764 |
| County | 1,430,000 | 1,460,000 | 1,490,000 | 1,520,000 |
| State | 13,067,362 | 13,328,709 | 13,795,214 | 14,415,999 |
| Federal | 2,904,394 | 2,962,482 | 3,110,606 | 3,235,030 |
| Other | 120,000 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 87,507,037 | 90,305,957 | 94,572,324 | 98,389,793 |
| Expenditures: | | | | |
| Salaries | 34,780,161 | 35,475,764 | 36,894,795 | 38,186,113 |
| Benefits | 16,337,945 | 16,746,394 | 17,751,177 | 18,549,980 |
| Purchased Services | 12,708,645 | 12,908,645 | 13,058,645 | 13,208,645 |
| Supplies | 18,398,704 | 19,398,704 | 19,898,704 | 20,398,704 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 82,225,455 | 84,529,507 | 87,603,321 | 90,343,442 |
| Yearly Increase (Decrease) | 5,281,582 | 5,776,450 | 6,969,003 | 8,046,351 |
| Fund Balance - July 1 | 52,431,953 | 49,451,659 | 47,313,342 | 47,629,460 |
| Transfers - Out | 8,261,876 | 7,914,767 | 6,652,885 | 5,685,921 |
| Fund Balance - June 30 | 49,451,659 | 47,313,342 | 47,629,460 | 49,989,891 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 32,216,379 | 33,505,034 | 35,347,811 | 36,761,723 |
| County | 1,087,000 | 1,087,000 | 1,090,000 | 1,090,000 |
| State | 73,091,936 | 77,477,452 | 81,351,325 | 85,825,648 |
| Federal | 4,769,623 | 4,789,623 | 4,809,623 | 4,829,623 |
| Other | - | - | - | - |
| Total Revenues | 111,164,938 | 116,859,109 | 122,598,759 | 128,506,994 |
| Expenditures: | | | | |
| Salaries | 89,881,850 | 93,477,124 | 97,216,209 | 100,618,776 |
| Benefits | 27,364,735 | 28,596,148 | 29,739,994 | 31,226,994 |
| Purchased Services | 2,180,229 | 2,223,834 | 2,268,310 | 2,313,676 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Debt Service | - | - | - | - |
| Total Expenditures | 119,426,814 | 124,297,106 | 129,224,513 | 134,159,446 |
| Yearly Increase (Decrease) | (8,261,876) | (7,437,996) | (6,625,754) | (5,652,452) |
| Fund Balance - July 1 | 1 | 1 | 476,772 | 503,903 |
| Transfers | 8,261,876 | 7,914,767 | 6,652,885 | 5,685,921 |
| Fund Balance - June 30 | 1 | 476,772 | 503,903 | 537,372 |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 15,012,671 | 14,712,000 | 15,326,000 | 16,000,000 |
| County | 308,000 | 308,000 | 308,000 | 308,000 |
| State | 3,573,831 | 500,000 | 500,000 | 500,000 |
| Federal | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | 18,894,502 | 15,520,000 | 16,134,000 | 16,808,000 |
| Expenditures: | | | | |
| Salaries | - | - | - | - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | 100,240,706 | 51,362,758 | 12,400,000 | 12,562,000 |
| Other | 15,000 | 15,075 | 15,150 | 15,226 |
| Debt Service | 4,049,483 | 4,122,167 | 4,118,980 | 4,115,158 |
| Total Expenditures | 104,305,189 | 55,500,000 | 16,534,131 | 16,692,384 |
| Yearly Increase (Decrease) | (85,410,687) | (39,980,000) | (400,131) | 115,616 |
| Fund Balance - July 1 | 128,042,823 | 42,632,135 | 2,652,135 | 2,252,004 |
| Transfers In | - | - | - | - |
| Fund Balance - June 30 | 42,632,135 | 2,652,135 | 2,252,004 | 2,367,620 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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

| | 2019-2020 Budget | 2020-2021 Forecast | 2021-2022 Forecast | 2022-2023 Forecast |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | |
| Local | 21,709,672 | 22,360,962 | 23,367,205 | 24,535,566 |
| 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 | - | - | - | - |
| Total Revenues | 26,035,672 | 26,686,962 | 27,693,205 | 28,861,566 |
| Expenditures: | | | | |
| Principal | 10,871,508 | 11,218,131 | 13,200,000 | 14,190,000 |
| Interest | 10,781,856 | 9,483,549 | 8,320,340 | 7,797,968 |
| Other | 10,000 | 10,000 | 10,000 | 10,000 |
| Total Expenditures | 21,663,364 | 20,711,680 | 21,530,340 | 21,997,968 |
| Yearly Increase (Decrease) | 4,372,308 | 5,975,282 | 6,162,865 | 6,863,598 |
| Fund Balance - July 1 | 22,010,215 | 26,382,522 | 32,357,804 | 38,520,670 |
| Fund Balance - June 30 | 26,382,522 | 32,357,804 | 38,520,670 | 45,384,268 |



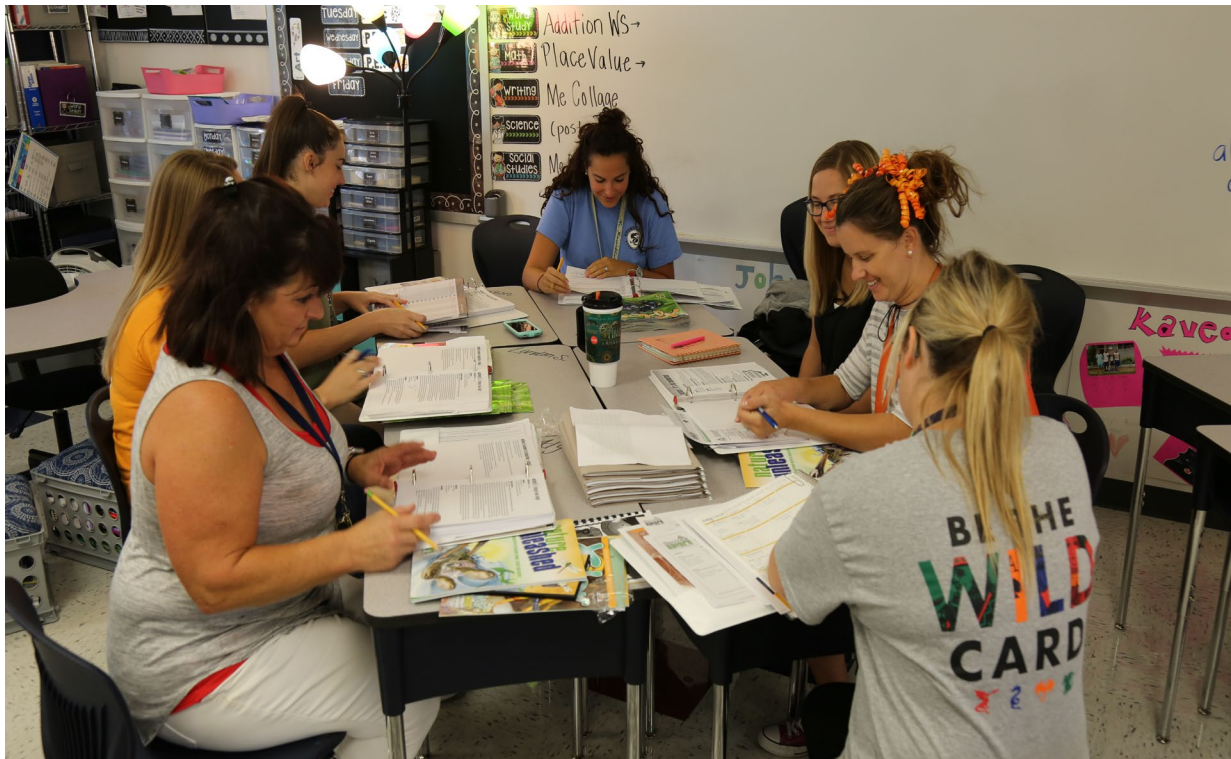


WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

DISTRICT INFORMATION

STAFFING HISTORY

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-----------------------------------|----------|----------|----------|----------|----------|----------|
| Staffing | Actual | Actual | Actual | Actual | Actual | Budget |
| Certified Staff (FTE) | 1,015.88 | 1,063.42 | 1,129.79 | 1,189.74 | 1,237.09 | 1,291.46 |
| Support Staff | 886 | 927 | 996 | 1,095 | 1,141 | 1,159 |
| Administrators/Other Exempt Staff | 73 | 78 | 83 | 90 | 98 | 101 |
| Total | 1,975 | 2,068 | 2,209 | 2,375 | 2,476 | 2,551 |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

SELECTED STATISTICS

| CERTIFICATION STATUS OF TEACHERS 2014-2018 | | | | | | | | | | |
|---|-----------------|------|------|------|------|----------|------|------|------|------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Teachers w ith Regular Certificates* | 99.6 | 99.7 | 99.9 | 99.8 | 99.7 | 98.6 | 98.4 | 98.5 | 98.6 | 98.6 |
| Teachers w ith Temporary or Special Assignment Certificates | 0.4 | 0.2 | 0.1 | 0.1 | 0.3 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 |
| 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 | 99.9 | 100 | *** | *** | 97 | 96.9 | 96.2 | *** | *** |
| <p>*Regular Certificates - Includes Life Certificate, Professional Class I & II Certificate, Continuous Professional Certificate (CPC) and Provisional Certificate.</p> <p>**Highly Qualified Teacher - An individual who has the appropriate certification.</p> <p>***No longer tracked by DESE.</p> <p>Source: Missouri Department of Elementary and Secondary Education Data as of: 5/4/2019</p> | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

| STUDENT STAFF RATIOS 2014-2018 | | | | | | | | | | |
|---|-----------------|------|------|------|------|----------|------|------|------|------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Students per Teacher | 17 | 16 | 16 | 16 | 15 | 13 | 13 | 13 | 13 | 13 |
| Students to Classroom Teachers | 22 | 21 | 21 | 21 | 20 | 18 | 17 | 17 | 17 | 17 |
| Students to Administrators | 327 | 343 | 306 | 299 | 289 | 194 | 191 | 188 | 184 | 181 |
| Source: Missouri Department of Elementary and Secondary Education Data as of: 5/4/2019 | | | | | | | | | | |

| DEMOGRAPHIC DATA 2014-2018 | | | | | | | | | | |
|---|-----------------|--------|--------|--------|--------|----------|---------|---------|---------|---------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Total Enrollment | 14,222 | 14,769 | 15,336 | 15,979 | 16,373 | 887,358 | 886,477 | 885,142 | 883,908 | 883,609 |
| Asian Percent | * | * | * | * | * | 1.9 | 1.9 | 1.9 | 1.9 | 2 |
| Black Percent | 7.4 | 6.6 | 6.7 | 6.4 | 6.2 | 16.4 | 16.2 | 16.1 | 15.9 | 15.8 |
| Hispanic Percent | * | * | * | * | * | 5.3 | 5.6 | 5.9 | 6.2 | 6.4 |
| Indian Percent | * | * | * | * | * | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Multi-race Percent | * | * | * | * | * | 2.5 | 2.9 | 3.2 | 3.6 | 3.9 |
| Pacific Islander Percent | * | * | * | * | * | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 |
| White Percent | 85.2 | 84.7 | 84.3 | 83.5 | 83.1 | 73.3 | 72.8 | 72.3 | 71.7 | 71.2 |
| Free/Reduced Lunch (FTE) Percent | 23.2 | 22.8 | 21.5 | 19.9 | 18.4 | 50.3 | 51.7 | 51.7 | 51.2 | 50.7 |
| * 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: 5/4/2019 | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

| CALENDAR DAYS AND HOURS 2014-2018 | | | | | | | | | | |
|---|-----------------|-------|-------|-------|-------|----------|-------|-------|-------|------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Total Calendar Days | 177 | 178 | 176 | 174 | 173 | 170 | 172 | 171 | 171 | * |
| Total Calendar Hours | 1,150 | 1,137 | 1,125 | 1,107 | 1,097 | 1,088 | 1,101 | 1,108 | 1,101 | * |
| Length of the Day (Hours) | 6.5 | 6.5 | 6.5 | 6.5 | 6.52 | 6.5 | 6.6 | 6.6 | 6.6 | * |
| * Data not available | | | | | | | | | | |
| Source: Missouri Department of Elementary and Secondary Education | | | | | | | | | | |
| Data as of: 5/28/2019 | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

| DISCIPLINE INCIDENTS 2014-2018 | | | | | | | | | | |
|---|-----------------|----------|----------|----------|----------|-------------|-------------|------------|------------|-------------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Enrollment | 14,222 | 14,769 | 15,336 | 15,979 | 16,373 | 887,358 | 886,477 | 885,142 | 883,908 | 883,609 |
| Total Number of Incidents | 52 | 88 | 44 | 65 | 74 | 12,182 | 12,120 | 11,402 | 10,473 | 12,275 |
| Incident Rate (per 100 students) | 0.40 | 0.60 | 0.30 | 0.40 | 0.50 | 1.40 | 1.40 | 1.30 | 1.20 | 1.40 |
| Type of Offense | | | | | | | | | | |
| Alcohol (number rate) | 10 0.1 | 5 0.0 | 4 0.0 | 4 0.0 | 5 0.0 | 397 0.0 | 398 0.0 | 463 0.1 | 412 0.0 | 527 0.1 |
| Drug (number rate) | 19 0.1 | 34 0.2 | 9 0.1 | 16 0.1 | 18 0.1 | 2098 0.2 | 2028 0.2 | 1900 0.2 | 1910 0.2 | 2143 0.2 |
| Tobacco (number rate) | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 59 0.0 | 79 0.0 | 64 0.0 | 38 0.0 | 76 0.0 |
| Violent Act (number rate) | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 798 0.1 | 922 0.1 | 812 0.1 | 549 0.1 | 515 0.1 |
| Weapon (number rate) | 6 0.0 | 5 0.0 | 8 0.1 | 4 0.0 | 3 0.0 | 693 0.1 | 618 0.1 | 678 0.1 | 622 0.1 | 686 0.1 |
| Other (number rate) | 17 0.1 | 44 0.3 | 23 0.1 | 41 0.3 | 48 0.3 | 7641 0.9 | 7468 0.8 | 6786 0.8 | 6223 0.7 | 7543 0.9 |
| Type of Removal | | | | | | | | | | |
| In-School Suspension (number rate) | 1 0.0 | 0 0.0 | 0 0.0 | 0 0.0 | 1 0.0 | 1340 0.2 | 1411 0.2 | 1392 0.2 | 1130 0.1 | 1123 0.1 |
| Out of School Suspension (number rate) | 51 0.4 | 88 0.6 | 41 0.3 | 64 0.4 | 73 0.4 | 10783 1.2 | 10650 1.2 | 9962 1.1 | 9193 1.0 | 11023 1.2 |
| Expulsion (number rate) | 0 0.0 | 0 0.0 | 3 0.0 | 1 0.0 | 0 0.0 | 54 0.0 | 52 0.0 | 39 0.0 | 48 0.0 | 39 0.0 |
| Length of Removal | | | | | | | | | | |
| 10 Consecutive Days (number rate) | 37 0.3 | 62 0.4 | 32 0.2 | 31 0.2 | 36 0.2 | 9297 1.0 | 9713 1.1 | 8845 1.0 | 8137 0.9 | 9571 1.1 |
| More than 10 Consecutive Days (number rate) | 15 0.1 | 26 0.2 | 12 0.1 | 34 0.2 | 38 0.2 | 2885 0.3 | 2407 0.3 | 2557 0.3 | 2336 0.3 | 2704 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: 5/4/2019

| ANNUAL DROPOUT RATE 2014-2018 | | | | | | | | | | |
|--|-----------------|------|------|------|------|----------|-------|-------|-------|-------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Asian Dropout Rate 9-12 (%) | 1.5 | 0.0 | 0.0 | 0.0 | 1.4 | 1.0 | 1.0 | 1.1 | 1.0 | 1.0 |
| Black Dropout Rate 9-12 (%) | 2.9 | 1.3 | 0.9 | 2.8 | 1.2 | 6.3 | 4.5 | 4.8 | 5.1 | 4.1 |
| Hispanic Dropout Rate 9-12 (%) | 0.0 | 2.6 | 2.1 | 1.1 | 0.9 | 3.9 | 2.8 | 2.7 | 2.8 | 2.5 |
| Indian Dropout Rate 9-12 (%) | 0.0 | 0.0 | 9.1 | 0.0 | 0.0 | 2.7 | 2.0 | 2.2 | 3.1 | 2.3 |
| Multiracial Dropout Rate 9-12 (%) | 3.6 | 2.1 | 2.0 | 1.8 | 0.8 | 2.8 | 2.2 | 2.4 | 1.9 | 2.2 |
| Pacific Islander Dropout Rate 9-12 (%) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.5 | 0.8 | 2.9 | 2.8 | 3.1 |
| White Dropout Rate 9-12 (%) | 0.6 | 0.7 | 0.6 | 0.7 | 0.8 | 1.4 | 1.4 | 1.4 | 1.3 | 1.4 |
| Total Dropouts 9-12 | 32 | 36 | 33 | 40 | 40 | 6,170 | 5,193 | 5,410 | 5,357 | 4,989 |
| Total Dropout Rate 9-12 (%) | 0.8 | 0.9 | 0.8 | 0.9 | 0.8 | 2.3 | 2 | 2.0 | 2.0 | 1.9 |

Source: Missouri Department of Elementary and Secondary Education
 Data as of: 5/4/2019



WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

| 4 YEAR GRADUATION RATE 2015-2018 | | | | | | | | |
|--|-----------------|-------|-------|-------|----------|--------|--------|--------|
| | WENTZVILLE R-IV | | | | MISSOURI | | | |
| | 2015 | 2016 | 2017 | 2018 | 2015 | 2016 | 2017 | 2018 |
| Total Number of Graduates | 919 | 944 | 1,005 | 1,124 | 58,525 | 59,641 | 59,231 | 59,712 |
| Number of Students | 965 | 1,003 | 1,070 | 1,180 | 66,549 | 67,028 | 66,591 | 66,919 |
| Graduation Rate (%) | 95.2 | 94.1 | 93.9 | 95.3 | 87.9 | 89.0 | 89.0 | 89.2 |
| Total Number of Asian Graduates | 17 | 18 | 13 | ** | 1,197 | 1,166 | 1,159 | ** |
| Number of Asian Students | 17 | 18 | 13 | ** | 1,285 | 1,217 | 1,228 | ** |
| Asian Graduation Rate (%) | 100.0 | 100.0 | 100.0 | ** | 93.2 | 95.8 | 94.4 | ** |
| Total Number of Black Graduates | 67 | 69 | 61 | 77 | 8,484 | 8,867 | 8,683 | 8,613 |
| Number of Black Students | 77 | 79 | 67 | 84 | 11,136 | 11,229 | 10,910 | 10,773 |
| Black Graduation Rate (%) | 87.0 | 87.3 | 91.0 | 91.7 | 76.2 | 79.0 | 79.6 | 80.0 |
| Total Number of American Indian Graduates | * | * | * | ** | 283 | 277 | 257 | ** |
| Number of American Indian Students | * | * | * | ** | 322 | 312 | 291 | ** |
| American Indian Graduation Rate (%) | 75.0 | * | 100.0 | ** | 87.9 | 88.8 | 88.3 | ** |
| Total Number of Hispanic Graduates | 24 | 25 | 34 | 47 | 2,371 | 2,631 | 2,817 | 3,107 |
| Number of Hispanic Students | 24 | 28 | 40 | 48 | 2,827 | 3,165 | 3,317 | 3,667 |
| Hispanic Graduation Rate (%) | 100.0 | 89.3 | 85.0 | 97.9 | 83.9 | 83.1 | 84.9 | 84.7 |
| Total Number of Multiracial Graduates | * | 16.0 | 19 | ** | 870 | 1057 | 1,256 | ** |
| Number of Multiracial Students | * | 18.0 | 19 | ** | 982 | 1178 | 1,381 | ** |
| Multiracial Graduation Rate (%) | 85.7 | 88.9 | 100.0 | ** | 88.6 | 89.7 | 90.9 | ** |
| Total Number of Pacific Islander Graduates | * | * | * | ** | 88 | 105 | 119 | ** |
| Number of Pacific Islander Students | * | * | * | ** | 98 | 118 | 136 | ** |
| Pacific Islander Graduation Rate (%) | * | 100.0 | 100.0 | ** | 89.8 | 88.9 | 87.5 | ** |
| Total Number of White Graduates | 795 | 815 | 868 | 950 | 45,146 | 45,402 | 44,817 | 44,877 |
| Number of White Students | 827 | 859 | 916 | 995 | 49,761 | 49,592 | 49,122 | 49,012 |
| White Graduation Rate (%) | 96.1 | 94.9 | 94.8 | 95.5 | 90.7 | 91.6 | 91.2 | 91.6 |
| Total Number of Male Graduates | 487 | 436 | 466 | ** | 30,202 | 30,051 | 30,662 | ** |
| Number of Male Students | 511 | 457 | 498 | ** | 34,304 | 33,950 | 34,344 | ** |
| Male Graduation Rate (%) | 95.3 | 95.4 | 93.6 | ** | 88.0 | 88.5 | 89.3 | ** |
| Total Number of Female Graduates | 429 | 499 | 497 | ** | 30,151 | 29,934 | 30,217 | ** |
| Number of Female Students | 441 | 512 | 507 | ** | 32,839 | 32,495 | 32,549 | ** |
| Female Graduation Rate (%) | 97.3 | 97.5 | 98.0 | ** | 91.8 | 92.1 | 92.8 | ** |

* Indicates the number/percent has been suppressed due to a potential small sample size.
 **No longer tracked by DESE.

Source: Missouri Department of Elementary and Secondary Education
 Data as of: 5/4/2019





WENTZVILLE R-IV SCHOOL DISTRICT

2019-2020 ANNUAL BUDGET

| GRADUATE ANALYSIS 2014-2018 | | | | | | | | | | |
|--|-----------------|------|------|------|------|----------|------|------|------|------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Percent of Previous Years Graduates | | | | | | | | | | |
| Entering a 4yr. College/University % | 37.3 | 37.8 | 39.7 | 41.6 | 41.4 | 36.0 | 36.9 | 37.5 | 38.1 | 38.0 |
| Entering a 2yr. College % | 30.6 | 32.0 | 31.7 | 27.5 | 29.7 | 29.6 | 28.7 | 27.1 | 26.7 | 26.6 |
| Entering a Postsecondary (Technical) Institution % | 2.5 | 1.2 | 2.4 | 1.3 | 2.2 | 2.4 | 2.5 | 2.5 | 2.5 | 2.1 |
| Entering the Work Force % | 16.9 | 13.4 | 16.5 | 18.1 | 17.2 | 19.4 | 20.7 | 22.4 | 22.8 | 23.3 |
| Entering the Military % | 3.4 | 2.3 | 3.6 | 3.0 | 1.8 | 3.3 | 3.1 | 3.2 | 3.1 | 3.1 |
| Source: Missouri Department of Elementary and Secondary Education Data as of: 5/28/2019 | | | | | | | | | | |

| AMERICAN COLLEGE TEST (ACT) 2014-2018 | | | | | | | | | | |
|---|-----------------|-------|-------|-------|-------|----------|--------|--------|--------|--------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| # of Graduates | 940 | 933 | 971 | 1016 | 1,154 | 61,258 | 60,601 | 61,572 | 61,250 | 61,658 |
| # of Graduates at or above National Average | 388 | 382 | 469 | 436 | 583 | 19,065 | 18,749 | 24,266 | 20,649 | 23,040 |
| % of Graduates at or above National Average | 41.30 | 40.90 | 48.30 | 42.90 | 50.50 | 31.10 | 30.90 | 39.40 | 33.70 | 37.40 |
| % of Graduates Tested | 67.80 | 66.60 | 92.60 | 94.40 | 93.40 | 66.10 | 67.60 | 91.60 | 91.90 | 91.70 |
| Composite ACT Score | 22.7 | 23.2 | 21.1 | 21.4 | 21.3 | 21.4 | 21.4 | 20.0 | 20.2 | 19.9 |
| Source: Missouri Department of Elementary and Secondary Education Data as of: 5/4/2019 | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

| FINANCE REPORT 2014-2018 | | | | | | | | | | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-------------------|
| | WENTZVILLE R-IV | | | | | MISSOURI | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Total Enrollment | 14,222 | 14,769 | 15,336 | 15,979 | 16,373 | 885,575 | 884,731 | 883,399 | 882,261 | 882,087 |
| Average Daily Attendance (ADA) | 13,454.23 | 13,923.07 | 14,508.40 | 15,063.18 | 15,453.87 | 846,950.22 | 846,683.92 | 848,989.04 | 847,303.48 | 843,674.15 |
| Total Expenditures | \$184,850,946 | \$170,765,546 | \$211,803,274 | \$196,148,152 | \$213,924,290 | \$11,523,871,014 | \$11,806,919,422 | \$12,249,673,783 | \$12,263,889,445 | \$12,509,954,991 |
| Total Current Exp. | \$127,014,385 | \$134,978,373 | \$139,112,456 | \$149,975,709 | \$163,509,060 | \$8,473,694,087 | \$8,724,900,055 | \$8,859,641,779 | \$9,086,554,530 | \$9,350,112,247 |
| Current Exp per ADA | \$9,440.48 | \$9,694.58 | \$9,588.41 | \$9,956.44 | \$10,580.46 | \$10,004.95 | \$10,304.79 | \$10,435.52 | \$10,724.08 | \$11,082.61 |
| % of Revenue in the Operating Funds: Local includes Local, County, and Prop. C Monies. | | | | | | | | | | |
| Local (%) | 58.62 | 56.19 | 57.39 | 55.88 | 58.34 | 56.28 | 56.20 | 58.60 | 59.07 | 57.14 |
| State (%) | 37.96 | 40.10 | 39.02 | 40.85 | 39.12 | 34.35 | 34.28 | 32.70 | 32.49 | 34.35 |
| Federal (%) | 3.42 | 3.71 | 3.59 | 3.27 | 2.54 | 9.36 | 9.52 | 8.70 | 8.44 | 8.51 |
| Assessed Valuation | \$1,465,943,345 | \$1,500,880,613 | \$1,630,683,877 | \$1,727,114,927 | \$1,946,271,226 | \$89,759,971,068 | \$91,165,985,537 | \$93,752,114,770 | \$95,398,150,559 | \$100,371,494,374 |
| Tax Rates | | | | | | | | | | |
| Tax Rate Ceiling | | | | | | | | | | |
| Operating Funds | 4.2328 | 4.2328 | 4.2917 | 4.2813 | 4.0497 | 3.6520 | 3.6894 | 3.6441 | 3.6780 | 3.6600 |
| Adjusted Tax Rate | | | | | | | | | | |
| Incidental | 2.4491 | 2.4491 | 2.2836 | 2.2747 | 2.3022 | 3.3976 | 3.4151 | 3.3939 | 3.4105 | 3.4119 |
| Teachers | 1.3300 | 1.3300 | 1.3300 | 1.3300 | 1.1000 | 0.1454 | 0.1451 | 0.1401 | 0.1415 | 0.1312 |
| Debt Service | 0.7700 | 0.0770 | 0.0920 | 0.9304 | 0.9304 | 0.4416 | 0.4509 | 0.4653 | 0.4741 | 0.4858 |
| Capital Projects | 0.4400 | 0.0440 | 0.6781 | 0.6766 | 0.6475 | 0.0611 | 0.0639 | 0.7090 | 0.0746 | 0.0810 |
| <p>Source: Missouri Department of Elementary and Secondary Education</p> <p>Data as of: 5/4/2019</p> | | | | | | | | | | |





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

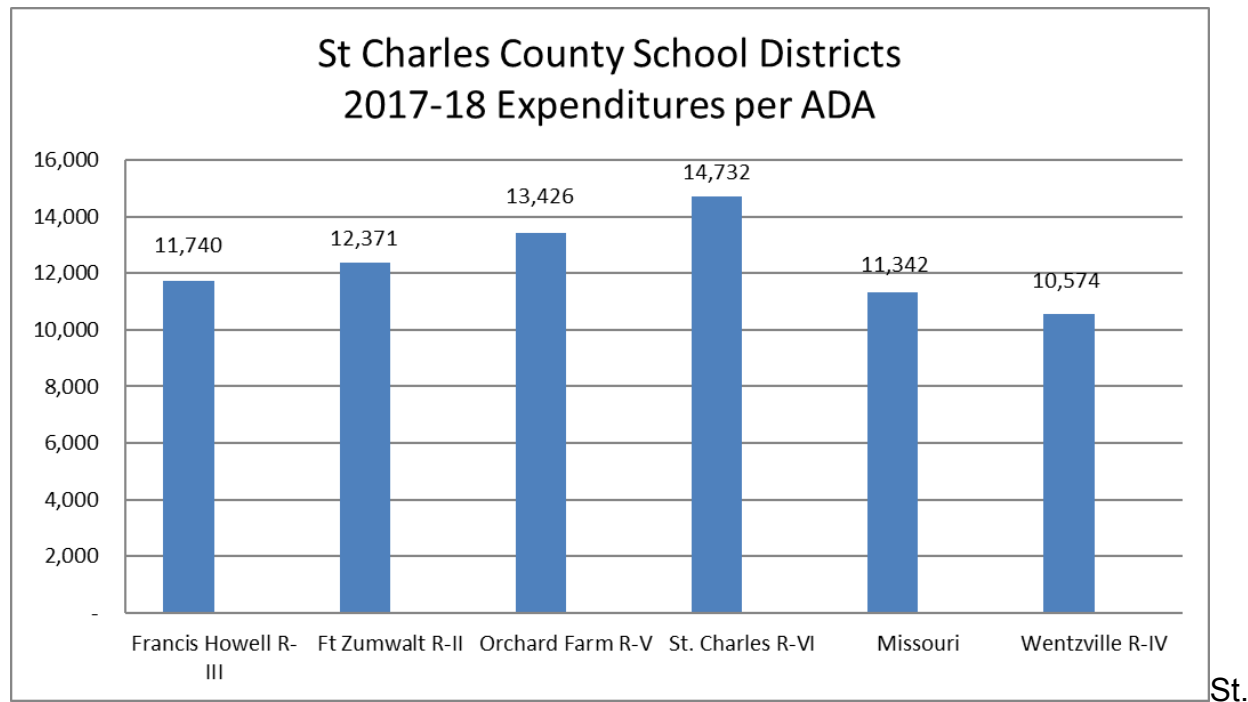
ADDRESSING STUDENT NEEDS

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, Stone Creek, 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.

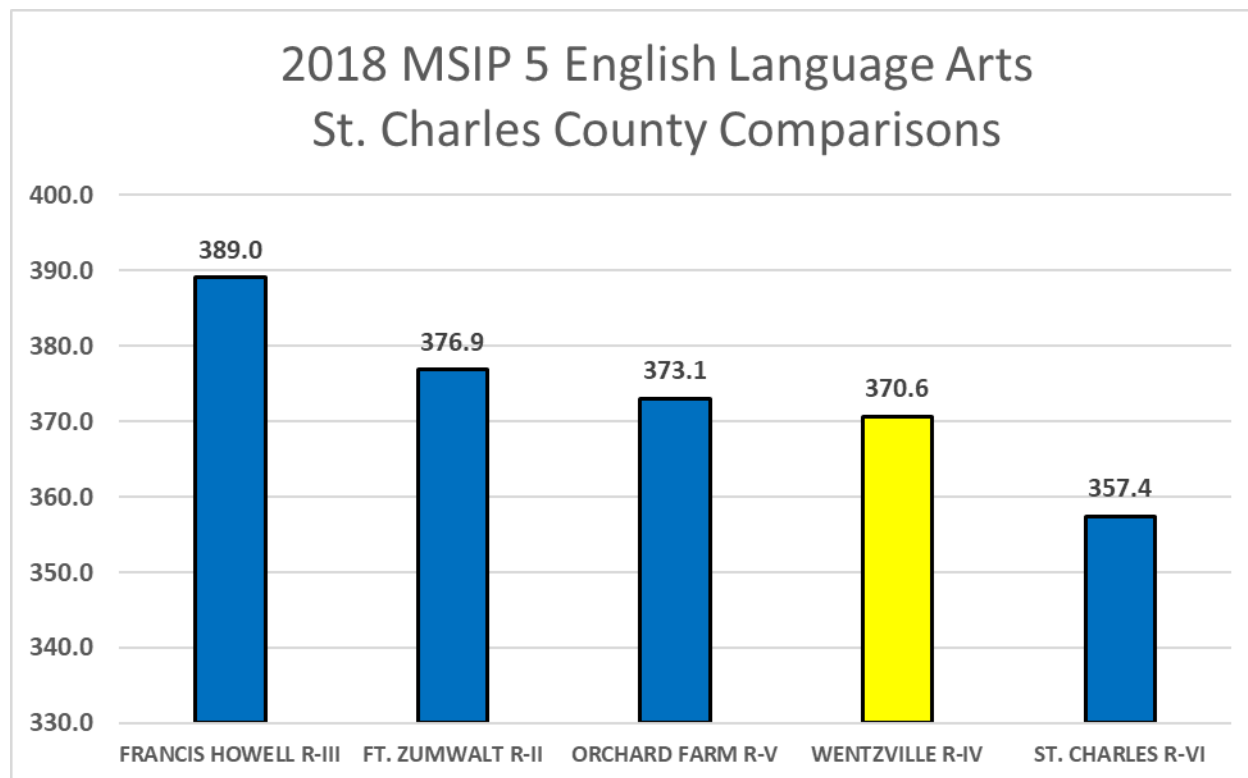
ST. CHARLES COUNTY EXPENDITURES PER ADA





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

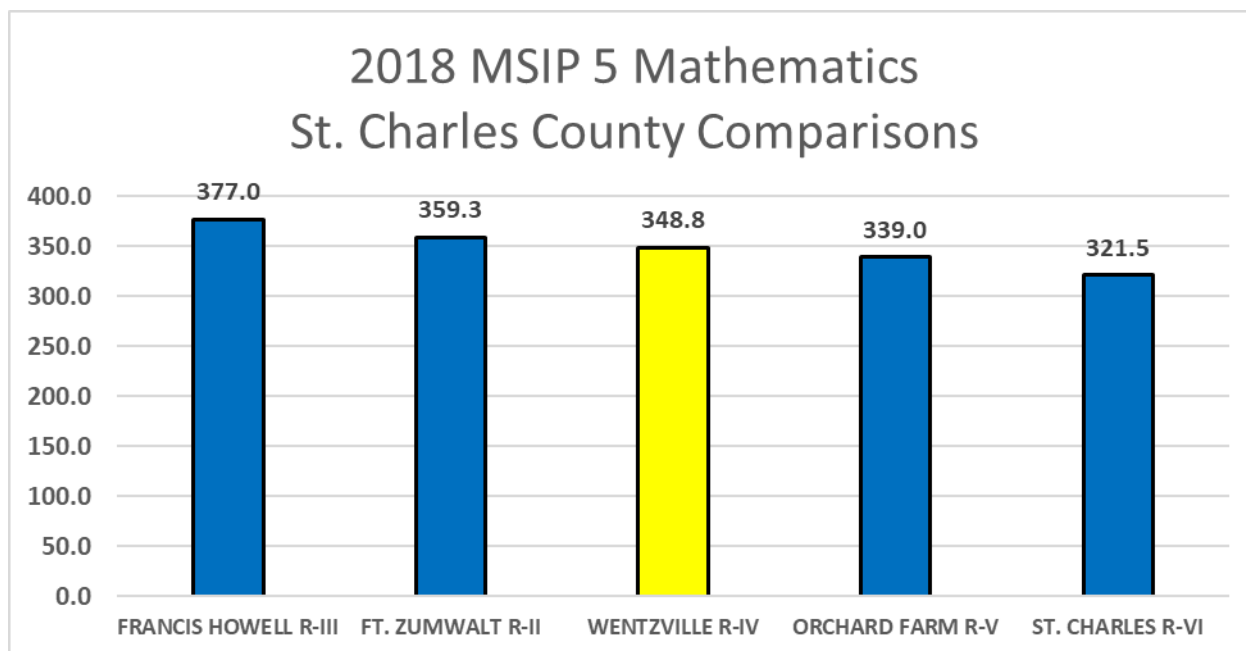
Charles County MSIP 5 English Language Arts





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

ST. CHARLES COUNTY MSIP 5 MATHEMATICS



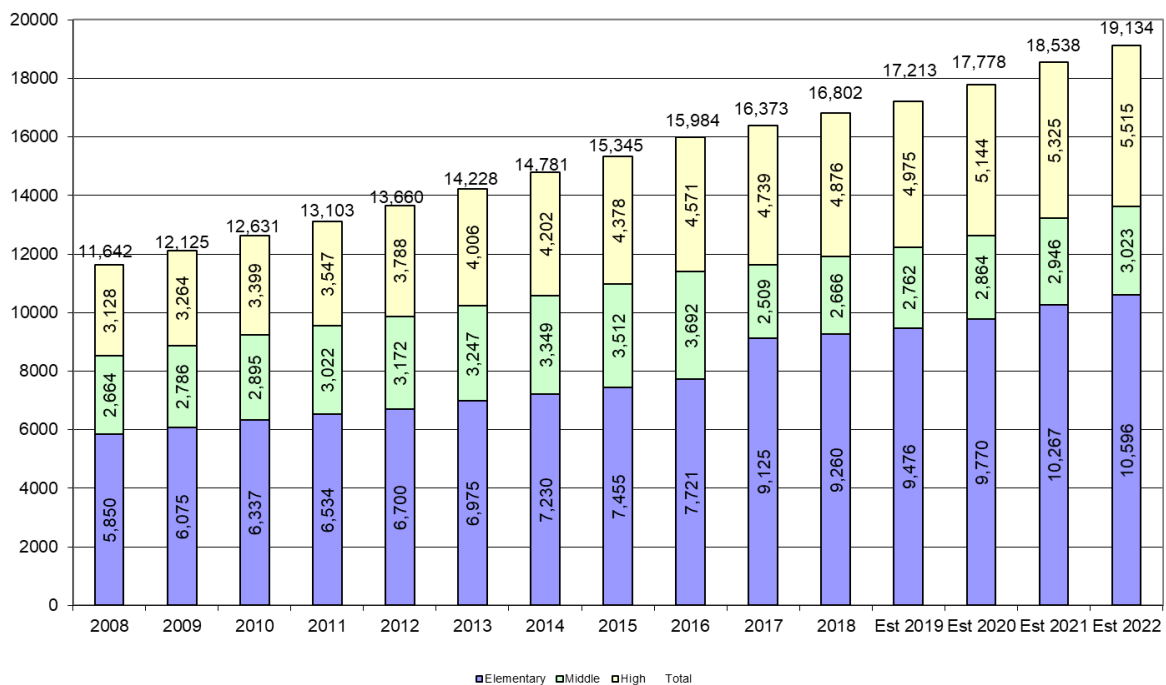


WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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 since 2000. 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 approximately 5,000 students in the past decade and continues to grow by an average of 400 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.

SEPTEMBER ENROLLMENT HISTORY AND PROJECTIONS



| School Level | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Elementary | 5,850 | 6,075 | 6,337 | 6,534 | 6,700 | 6,975 | 7,230 | 7,455 | 7,721 | 9,125 | 9,260 | 9,476 | 9,770 | 10,267 | 10,596 |
| Middle | 2,664 | 2,786 | 2,895 | 3,022 | 3,172 | 3,247 | 3,349 | 3,512 | 3,692 | 2,509 | 2,666 | 2,762 | 2,864 | 2,946 | 3,023 |
| High | 3,128 | 3,264 | 3,399 | 3,547 | 3,788 | 4,006 | 4,202 | 4,378 | 4,571 | 4,739 | 4,876 | 4,975 | 5,144 | 5,325 | 5,515 |
| Total | 11,642 | 12,125 | 12,631 | 13,103 | 13,660 | 14,228 | 14,781 | 15,345 | 15,984 | 16,373 | 16,802 | 17,213 | 17,778 | 18,538 | 19,134 |



WENTZVILLE R-IV SCHOOL DISTRICT

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SEPTEMBER ENROLLMENT PROJECTIONS BY GRADE

| By Grade Level | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| K | 1,152 | 1,292 | 1,204 | 1,283 | 1,320 | 1,355 | 1,366 | 1,409 |
| 1 | 1,249 | 1,206 | 1,338 | 1,235 | 1,244 | 1,224 | 1,341 | 1,349 |
| 2 | 1,273 | 1,292 | 1,248 | 1,369 | 1,394 | 1,492 | 1,493 | 1,486 |
| 3 | 1,251 | 1,319 | 1,330 | 1,276 | 1,315 | 1,312 | 1,425 | 1,419 |
| 4 | 1,299 | 1,274 | 1,341 | 1,359 | 1,365 | 1,450 | 1,536 | 1,619 |
| 5 | 1,232 | 1,338 | 1,324 | 1,384 | 1,431 | 1,470 | 1,574 | 1,622 |
| 6 | 1,208 | 1,272 | 1,340 | 1,354 | 1,407 | 1,467 | 1,532 | 1,692 |
| 7 | 1,178 | 1,221 | 1,266 | 1,368 | 1,411 | 1,479 | 1,514 | 1,538 |
| 8 | 1,126 | 1,199 | 1,243 | 1,298 | 1,351 | 1,385 | 1,432 | 1,485 |
| 9 | 1,129 | 1,180 | 1,247 | 1,312 | 1,359 | 1,425 | 1,467 | 1,508 |
| 10 | 1,187 | 1,151 | 1,189 | 1,240 | 1,281 | 1,325 | 1,371 | 1,371 |
| 11 | 1,078 | 1,202 | 1,129 | 1,183 | 1,203 | 1,239 | 1,232 | 1,318 |
| 12 | 984 | 1,038 | 1,174 | 1,141 | 1,132 | 1,155 | 1,255 | 1,318 |
| GRAND TOTAL | 15,346 | 15,984 | 16,373 | 16,802 | 17,213 | 17,778 | 18,538 | 19,134 |
| By Building | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Heritage Primary | 630 | 669 | 548 | 570 | 609 | 644 | 795 | 809 |
| Heritage Intermediate | 678 | 722 | 755 | 759 | 819 | 887 | 1,098 | 1,204 |
| Boone Trail | 953 | 970 | 897 | 864 | 892 | 914 | 1,002 | 1,032 |
| Green Tree | 645 | 614 | 734 | 733 | 747 | 761 | 772 | 759 |
| Crossroads | 738 | 681 | 794 | 743 | 712 | 686 | 685 | 659 |
| Prairie View | 617 | 612 | 664 | 812 | 870 | 935 | 904 | 909 |
| Peine Ridge | 720 | 731 | 677 | 665 | 660 | 658 | 662 | 678 |
| Duello | 795 | 841 | 762 | 789 | 924 | 1,059 | 1,334 | 1,431 |
| Lakeview | 762 | 811 | 728 | 765 | 755 | 753 | 680 | 703 |
| Discovery Ridge | 918 | 1,070 | 924 | 792 | 718 | 688 | 698 | 732 |
| Wabash | - | - | 801 | 870 | 881 | 898 | 833 | 861 |
| Stone Creek | - | - | 841 | 898 | 889 | 887 | 804 | 819 |
| Total Elementary | 7,456 | 7,721 | 9,125 | 9,260 | 9,476 | 9,770 | 10,267 | 10,596 |
| WMS | 1,236 | 1,322 | 898 | 1,014 | 1,081 | 1,148 | 1,181 | 1,192 |
| SMS | 1,280 | 1,294 | 867 | 879 | 888 | 905 | 921 | 958 |
| FMS | 996 | 1,076 | 744 | 773 | 793 | 811 | 844 | 873 |
| Total MS | 3,512 | 3,692 | 2,509 | 2,666 | 2,762 | 2,864 | 2,946 | 3,023 |
| Holt | 1,662 | 1,693 | 1,740 | 1,757 | 1,802 | 1,861 | 1,943 | 2,047 |
| Timberland | 1,778 | 1,633 | 1,667 | 1,761 | 1,800 | 1,861 | 1,901 | 1,963 |
| Liberty | 938 | 1,245 | 1,332 | 1,358 | 1,373 | 1,422 | 1,481 | 1,505 |
| Total HS | 4,378 | 4,571 | 4,739 | 4,876 | 4,975 | 5,144 | 5,325 | 5,515 |
| GRAND TOTAL | 15,346 | 15,984 | 16,373 | 16,802 | 17,213 | 17,778 | 18,538 | 19,134 |



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 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**

* - 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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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 2017-18 | | Target 17-18 | |
| Early Childhood Special Education Data (Table A) | | | | | | |
| ECSE children in regular EC program receiving majority of services in EC (SPP 6A) | | | 20.2% | Not Met | ≥ | 33.0% |
| ECSE children in special education separate class, school or residential setting (SPP 6B) | | | 48.6% | Not Met | ≤ | 28.0% |
| 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) * | | | NA | NA | = | 100.0% |
| Percent of children in ECSE who demonstrated improved: (SPP 7) | Positive social-emotional skills: | Summary Statement 1 | 96.6% | Met | ≥ | 92.7% |
| | | Summary Statement 2 | 0.0% | Not Met | ≥ | 45.0% |
| | Acquisition and use of knowledge and skills: | Summary Statement 1 | 98.9% | Met | ≥ | 93.8% |
| | | Summary Statement 2 | 0.0% | Not Met | ≥ | 37.0% |
| | Use of appropriate behaviors to meet needs: | Summary Statement 1 | 96.6% | Met | ≥ | 90.7% |
| | | Summary Statement 2 | 1.1% | Not 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) | | | 56.3% | Met | ≥ | 56.0% |
| Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B) | | | 9.6% | 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) | | | 99.7% | Met | ≥ | 95.0% |
| Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B) | | | 99.7% | Met | ≥ | 95.0% |
| Proficiency rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3C) | | | 23.8% | Met | ≥ | 18.5% |
| Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C) | | | 17.7% | Met | ≥ | 14.1% |
| Evaluation Data (Table D) | | | | | | |
| Percent of children with parental consent to evaluate who were evaluated and had eligibility determined within 60 days (SPP 11) * | | | NA | NA | = | 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) | | | NA | NA | ≥ | 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) | | | 87.2% | Met | ≥ | 74.0% |
| Dropout rate for students with disabilities (SPP 2) | | | 1.2% | 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) * | | | NA | NA | = | 100.0% |

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



WENTZVILLE R-IV SCHOOL DISTRICT

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WENTZVILLE R-IV (092-089)

| | | | | | |
|---|--|-------|-----|---|-------|
| Percent of youth who had IEPs, are no longer in secondary school and who have been: (SPP 14) | enrolled in higher education | 30.7% | Met | ≥ | 24.4% |
| | enrolled in higher education or competitively employed | 64.6% | Met | ≥ | 46.9% |
| | total employed / continuing education | 70.9% | 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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Missouri Department of Elementary and Secondary Education
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WENTZVILLE R-IV (092-089)

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 | | | | |
|-----------------------------|---------|---------|---------|------------------|
| | 2015-16 | 2016-17 | 2017-18 | State 2017-18 |
| Child Count | 257 | 248 | 292 | 13,175 |

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 | 2015-16 | | 2016-17 | | 2017-18 | | State 2017-18 |
|---|---------|--------|---------|--------|---------|--------|------------------|
| | # | % | # | % | # | % | % |
| <i>In the regular early childhood program:</i> | 101 | 39.3% | 99 | 39.9% | 113 | 38.7% | 55.3% |
| 10+ hours with majority of SPED services in EC Program* | 43 | 16.7% | 48 | 19.4% | 58 | 19.2% | 22.0% |
| 10+ hours with majority of SPED services in Other Location | 28 | 10.9% | 31 | 12.5% | 39 | 13.4% | 24.8% |
| less than 10 hours with majority of SPED services in EC Program* | 13 | 5.1% | * | * | * | * | 2.8% |
| less than 10 hours with majority of SPED services in Other Location | 17 | 6.6% | 17 | 6.9% | 15 | 5.1% | 5.8% |
| Separate Class | 114 | 44.4% | 110 | 44.4% | 132 | 45.2% | 33.4% |
| Separate School | 20 | 7.8% | 14 | 5.6% | * | * | 1.2% |
| Residential Facility | * | * | * | * | * | * | * |
| Home | * | * | * | * | 19 | 6.5% | 1.1% |
| Service Provider Location | 18 | 6.2% | 25 | 10.1% | 18 | 6.2% | 9.0% |
| Total Early Childhood | 257 | 100.0% | 248 | 100.0% | 292 | 100.0% | 100.0% |
| Total attending and receiving majority of services in early childhood program* (SPP 6A) | 58 | 21.8% | 51 | 20.6% | 59 | 20.2% | 24.7% |
| Total separate placements** (SPP 6B) | 134 | 52.1% | 124 | 50.0% | 142 | 48.6% | 34.6% |

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 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---|---------|---------|---------|---------|---------|
| Number referred and eligible | 25 | NA | NA | 38 | NA |
| IEPs developed with acceptable timelines | 25 | NA | NA | 35 | NA |
| Percent developed within acceptable timelines | 100.0% | NA | NA | 97.2% | NA |
| State % developed within acceptable timelines | 98.8% | 95.5% | 97.5% | 99.0% | 98.9% |

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

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

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WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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Special Education District Profile

WENTZVILLE R-IV (092-089)

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

Early Childhood Outcome Data (SPP 7) (A4)

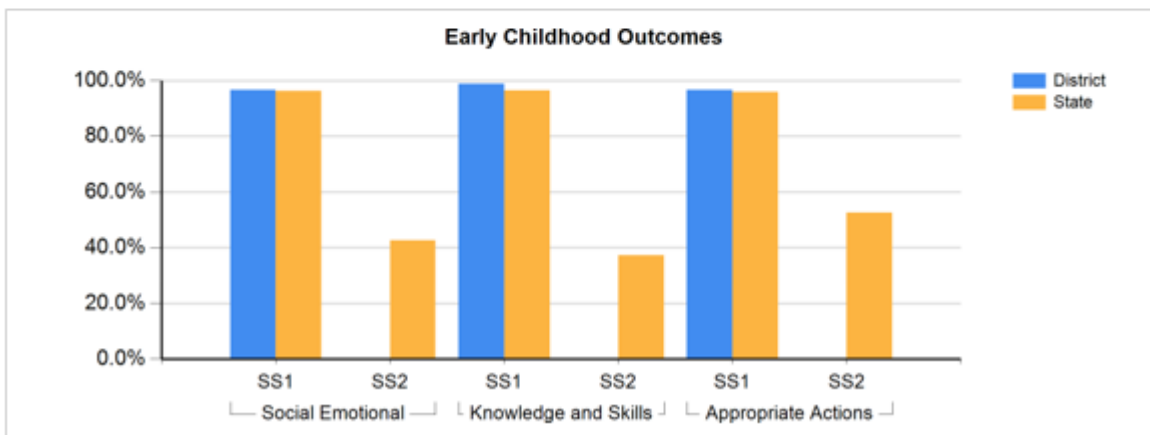
Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

| 2017-18 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 | * | * | 1.3% | * | * | 1.7% | * | * | 1.5% |
| b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers | * | * | 2.0% | * | * | 1.6% | * | * | 1.9% |
| c. improved functioning to a level nearer to same-aged peers but did not reach | 85 | 96.6% | 54.1% | 87 | 98.9% | 59.4% | 84 | 95.5% | 44.0% |
| d. improved functioning to reach a level comparable to same-aged peers | * | * | 28.7% | * | * | 31.7% | * | * | 36.1% |
| e. maintained functioning at a level comparable to same-aged peers | * | * | 14.0% | * | * | 5.6% | * | * | 16.5% |
| Total: | 88 | 100.0% | 100.0% | 88 | 100.0% | 100.0% | 88 | 100.0% | 100.0% |
| 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. | | 96.6% | 96.2% | | 98.9% | 96.5% | | 96.6% | 95.9% |
| 2. Percent of children who were functioning within age expectations by the time they exited. | | * | 42.7% | | * | 37.3% | | * | 52.6% |

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

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)

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



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

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WENTZVILLE R-IV (092-089)

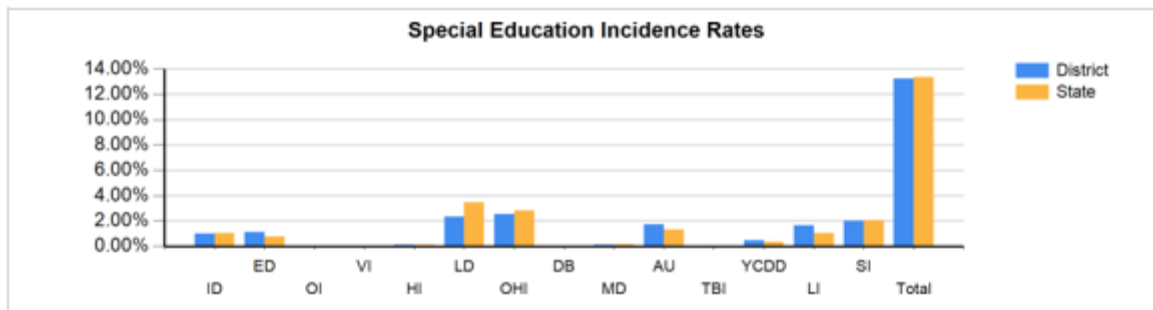
Child Count and Educational Environment Data - (Table B)

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 2017-18 | State 2017-18 |
|------------------------------------|-------|------|------------------------|---------------|
| Intellectual Disability | 162 | * | 0.99% | 1.06% |
| Emotional Disturbance | 183 | * | 1.12% | 0.77% |
| Orthopedic Impairment | * | * | * | 0.05% |
| Visual Impairment | * | * | * | 0.05% |
| Hearing impairment | 18 | * | 0.11% | 0.12% |
| Specific Learning Disability | 380 | * | 2.32% | 3.49% |
| Other Health Impairment | 418 | * | 2.55% | 2.83% |
| Deaf/Blindness | * | * | * | 0.00% |
| Multiple Disabilities | 15 | * | 0.09% | 0.16% |
| Autism | 286 | * | 1.75% | 1.34% |
| Traumatic Brain Injury | * | * | * | 0.04% |
| Young Child w/ Developmental Delay | 81 | * | 0.49% | 0.35% |
| Language Impairment | 273 | * | 1.67% | 1.04% |
| Speech Impairment | 330 | 48 | 2.02% | 2.06% |
| Total | 2,168 | 66 | 13.23% | 13.36% |

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: 2017-18 | Amer. Indian % | Asian % | Black % | Hispanic % | Multi % | Pacific % | White % | Total % |
|----------------------------------|----------------|---------|---------|------------|---------|-----------|---------|---------|
| Total District Enrollment (K-12) | 0.2% | 1.9% | 6.2% | 4.7% | 3.8% | 0.1% | 83.1% | 100.0% |
| Total IEP Child Count (5K-21) | * | 0.8% | 8.7% | 5.4% | 4.4% | * | 80.3% | 100.0% |
| Intellectual Disability | * | * | 21.0% | 7.4% | * | * | 69.8% | 100.0% |
| Emotional Disturbance | * | * | 14.8% | * | * | * | 74.9% | 100.0% |
| Specific Learning Disability | * | * | 8.9% | 4.5% | 2.9% | * | 83.4% | 100.0% |
| Other Health Impairment | * | * | 8.9% | 5.0% | 5.3% | * | 80.6% | 100.0% |
| Autism | * | * | 4.9% | * | * | * | 86.4% | 100.0% |
| Speech/Language Impairment | * | * | 5.5% | 7.3% | 5.3% | * | 79.9% | 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.



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Child Count and Educational Environment Data - (Table B)

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

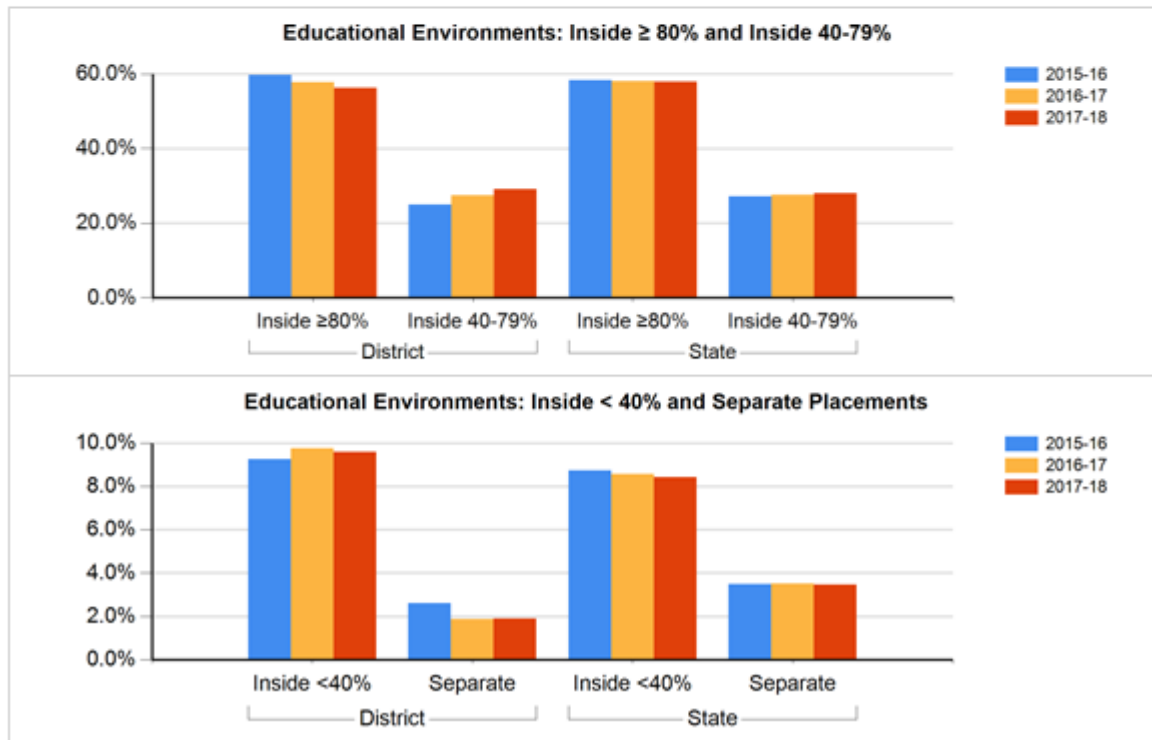
The following table indicates the amount of time students with disabilities are included in the general education classroom.

| Placement Categories | 2015-16 | | 2016-17 | | 2017-18 | | State 2017-18 |
|---|---------|--------|---------|--------|---------|--------|------------------|
| | # | % | # | % | # | % | % |
| Inside Regular Class 80% or More (SPP 5A) | 1097 | 59.7% | 1143 | 57.8% | 1220 | 56.3% | 57.9% |
| Inside Regular Class 40-79% | 459 | 25.0% | 543 | 27.5% | 631 | 29.1% | 28.0% |
| Inside Regular Class < 40% (SPP 5B) | 170 | 9.3% | 193 | 9.8% | 208 | 9.6% | 8.4% |
| Private Separate (Day) School* | 39 | 2.1% | 22 | 1.1% | 23 | 1.1% | 0.8% |
| Public Separate (Day) School* | * | * | * | * | * | * | 1.4% |
| Homebound/Hospital* | * | * | 15 | 0.8% | 18 | 0.8% | 0.5% |
| Private Residential Facility* | * | * | * | * | * | * | * |
| Correctional Facility | * | * | * | * | * | * | 0.2% |
| Parentally Placed Private School | 63 | 3.4% | 60 | 3.0% | 66 | 3.0% | 2.1% |
| State Operated Separate School ^A | * | * | * | * | * | * | 0.8% |
| Total School Age | 1,837 | 100.0% | 1,976 | 100.0% | 2,166 | 100.0% | 100.0% |
| Total of Separate Placements* (SPP 5C) | 48 | 2.6% | 37 | 1.9% | 41 | 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

^AThis category is only used by Missouri School for the Blind, Missouri School for the Deaf and Missouri Schools for the Severely Disabled



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



WENTZVILLE R-IV SCHOOL DISTRICT

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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

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 across years are not comparable due to changes in the assessments.

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 across years are not comparable 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 |
|------------------------------------|-------|-------|----------------|---------------------|--------------------------|-----------------------|-------|-------|----------------|---------------------|--------------------------|-----------------------|
| 2017-18 - IEP MAP and MAP-A | | | | | | | | | | | | |
| English Language Arts | | | | | | Mathematics | | | | | | |
| 03 | 187 | 187 | 62 | 100.0% | 33.2% | 23.5% | 188 | 188 | 44 | 100.0% | 23.7% | 21.1% |
| 04 | 199 | 199 | 53 | 100.0% | 26.6% | 22.8% | 199 | 199 | 44 | 100.0% | 22.1% | 19.6% |
| 05 | 192 | 192 | 44 | 100.0% | 22.9% | 19.3% | 193 | 193 | 35 | 100.0% | 18.1% | 14.2% |
| 06 | 174 | 174 | 50 | 100.0% | 28.7% | 17.5% | 173 | 173 | 30 | 100.0% | 17.3% | 12.0% |
| 07 | 172 | 172 | 33 | 100.0% | 19.2% | 14.1% | 168 | 168 | 23 | 100.0% | 13.7% | 9.7% |
| 08 | 171 | 171 | 24 | 100.0% | 14.0% | 14.3% | 166 | 166 | 15 | 100.0% | 9.0% | 8.2% |
| HS | 153 | 149 | 30 | 97.4% | 20.1% | 16.9% | 185 | 181 | 33 | 97.8% | 18.2% | 12.0% |
| 3-5 | 578 | 578 | 159 | 100.0% | 27.5% | 21.9% | 578 | 578 | 123 | 100.0% | 21.3% | 18.3% |
| 6-8 | 517 | 517 | 107 | 100.0% | 20.7% | 15.3% | 507 | 507 | 68 | 100.0% | 13.4% | 10.0% |
| All | 1,248 | 1,244 | 296 | 99.7% | 23.8% | 18.5% | 1,270 | 1,266 | 224 | 99.7% | 17.7% | 14.1% |
| 2016-17 - IEP MAP and MAP-A | | | | | | | | | | | | |
| English Language Arts | | | | | | Mathematics | | | | | | |
| 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% |
| 2015-16 - IEP MAP and MAP-A | | | | | | | | | | | | |
| English Language Arts | | | | | | Mathematics | | | | | | |
| 03 | 151 | 151 | 41 | 100.0% | 27.2% | 34.2% | 150 | 150 | 24 | 100.0% | 16.0% | 26.1% |
| 04 | 176 | 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% |

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 2019-2020 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)



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.

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WENTZVILLE R-IV SCHOOL DISTRICT

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WENTZVILLE R-IV (092-089)

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 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|-------------------------------------|---------|---------|---------|---------|---------|
| Number evaluated | 243 | NA | NA | 325 | NA |
| Number within acceptable timelines | 243 | NA | NA | 324 | NA |
| Percent within acceptable timelines | 100.0% | NA | NA | 99.7% | NA |
| State % within acceptable timelines | 99.0% | 98.0% | 98.8% | 99.5% | 99.1% |

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 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|------------------------------|---------|---------|---------|---------|---------|
| Total Responses | NA | NA | NA | 243 | NA |
| Number Agree/Strongly Agree | NA | NA | NA | 160 | NA |
| % Agree/Strongly Agree | NA | NA | NA | 65.8% | NA |
| State % Agree/Strongly Agree | 74.5% | 73.6% | 75.7% | 72.7% | 74.4% |

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.



WENTZVILLE R-IV SCHOOL DISTRICT

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WENTZVILLE R-IV (092-089)

Suspension/Expulsion Data - (Table F)

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

| School Year 2017-2018 | 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 | 134 | 5.45 | 10.04 | 171 | 1.19 | 4.61 | 4.57 | 2.18 |
| OSS > 10 Days | 18 | 0.73 | 1.83 | 34 | 0.24 | 0.75 | 3.09 | 2.44 |
| ISS - All | 264 | 10.74 | 13.68 | 718 | 5.01 | 8.47 | 2.14 | 1.62 |
| ISS > 10 Days | 22 | 0.90 | 1.24 | 39 | 0.27 | 0.60 | 3.29 | 2.06 |
| Total OSS and ISS | 323 | 13.14 | 18.50 | 798 | 5.57 | 10.78 | 2.36 | 1.72 |
| Incident Counts | | | | | | | | |
| OSS - All | 196 | 7.97 | 21.29 | 216 | 1.51 | 8.25 | 5.29 | 2.58 |
| OSS > 10 Days | 18 | 0.73 | 1.97 | 36 | 0.25 | 0.82 | 2.91 | 2.42 |
| American Indian | * | * | 2.01 | | | | * | 2.47 |
| Asian | * | * | * | | | | * | * |
| Black | * | * | 5.60 | | | | * | 6.87 |
| Hispanic | * | * | 1.47 | | | | * | 1.81 |
| Multi Racial | * | * | 2.00 | | | | * | 2.46 |
| Pacific Islander | * | * | * | | | | * | * |
| White | 15 | 0.76 | 1.16 | | | | 3.02 | 1.42 |
| ISS - All | 614 | 24.98 | 34.08 | 1,301 | 9.08 | 18.91 | 2.75 | 1.80 |
| ISS > 10 Days | 22 | 0.90 | 1.26 | 39 | 0.27 | 0.61 | 3.29 | 2.06 |
| Total OSS and ISS | 810 | 32.95 | 55.38 | 1,517 | 10.59 | 27.17 | 3.11 | 2.04 |

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

2019-2020 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 ~~percent~~ of students with disabilities who graduated or dropped out from school.

| Graduation data | 2015-16 | 2016-17 | 2017-18 | State 2017-18 |
|--|---------|---------|---------|---------------|
| Total Number of IEP Students Graduated | 98 | 118 | 142 | 6,617 |

| 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 |
| 2018 Cohort | 2018 | | 2019 | | 2020 | | 2021 | |
| Total Cohort Graduates | 129 | 5,776 | | | | | | |
| Total Cohort | 148 | 7,609 | | | | | | |
| Graduation Rate | 87.2% | 75.9% | NA | NA | NA | NA | NA | NA |
| 2017 Cohort | 2017 | | 2018 | | 2019 | | 2020 | |
| Total Cohort Graduates | 112 | 5,471 | 119 | 5,748 | | | | |
| Total Cohort | 133 | 7,423 | 134 | 7,320 | | | | |
| Graduation Rate | 84.2% | 73.7% | 88.8% | 78.5% | NA | NA | NA | NA |
| 2016 Cohort | 2016 | | 2017 | | 2018 | | 2019 | |
| Total Cohort Graduates | 90 | 5,796 | 95 | 6,064 | 97 | 6,147 | | |
| Total Cohort | 108 | 7,473 | 109 | 7,384 | 110 | 7,339 | | |
| Graduation Rate | 83.3% | 77.6% | 87.2% | 82.1% | 88.2% | 83.8% | NA | NA |
| 2015 Cohort | 2015 | | 2016 | | 2017 | | 2018 | |
| Total Cohort Graduates | 103 | 5,794 | 108 | 6,161 | 110 | 6,235 | 110 | 6,276 |
| Total Cohort | 117 | 7,536 | 117 | 7,456 | 116 | 7,396 | 116 | 7,378 |
| Graduation Rate | 88.0% | 76.9% | 92.3% | 82.6% | 94.8% | 84.3% | 94.8% | 85.1% |

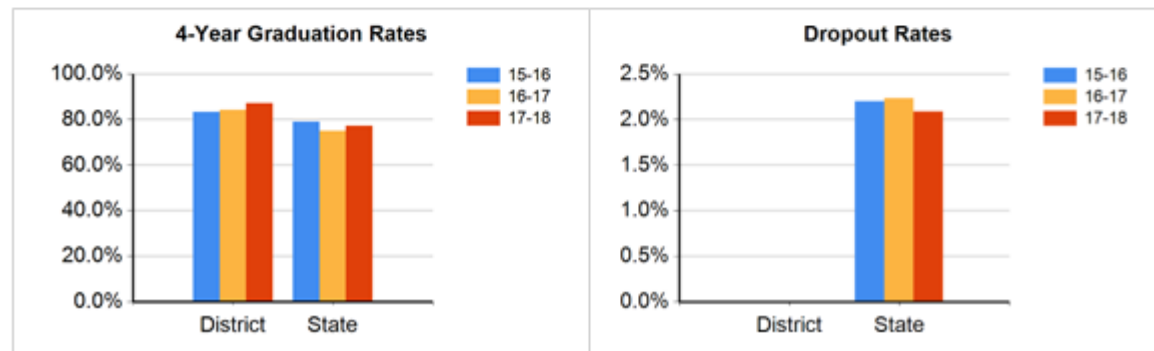
Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

| Dropout data (SPP 2) (grades 9-12) | 2015-16 | 2016-17 | 2017-18 | State 2017-18 |
|--|---------|---------|---------|------------------|
| Total students with disabilities grades 9-12 | 594 | 616 | 676 | 38,674 |
| Number of students with disabilities who dropped out | * | * | * | 808 |
| Dropout rate for students with disabilities | * | * | * | 2.1% |

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

2019-2020 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 18 and above with a transition plan that meets these requirements as determined by file review of a sample of IEPs.

| Reporting Year | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|----------------|---------|---------|---------|---------|---------|
| Total Reviewed | * | NA | NA | * | NA |
| Number Met | * | NA | NA | * | NA |
| Percent Met | * | NA | NA | * | NA |
| State | 88.6% | 88.6% | 88.3% | 87.7% | 94.4% |

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 2017-2018 School Year | 16-17 Graduates | | 16-17 Dropouts | | Total | | State |
|---|-----------------|--------|----------------|---|-------|--------|--------|
| | # | % | # | % | # | % | % |
| (1) 2 YR College (completed at least one term) | 30 | 25.4% | * | * | 30 | 23.6% | 17.9% |
| (2) 4 YR College (completed at least one term) | * | * | * | * | * | * | 7.7% |
| (3) Non College (completed at least one term) | * | * | * | * | * | * | 3.0% |
| (4) Employed (Competitively) (at least 20 hrs per week for 90 days) | 39 | 33.1% | * | * | 42 | 33.1% | 31.2% |
| (5) Employed (Non Competitively) (at least 20 hrs per week for 90 days) | * | * | * | * | * | * | 1.6% |
| (6) Military | * | * | * | * | * | * | 1.5% |
| (7) Other | 18 | 15.3% | * | * | 20 | 15.7% | 12.5% |
| (8) Continuing Education - did not complete one term | * | * | * | * | * | * | 5.2% |
| (9) Employed - less than 20 hrs per week or 90 days | * | * | * | * | * | * | 7.6% |
| (10) Unknown | * | * | * | * | * | * | 11.7% |
| (11) Not Available | * | * | * | * | * | * | * |
| Total (excludes Not Available) | 118 | 100.0% | * | * | 127 | 100.0% | 100.0% |
| A. Enrolled in higher education* | 39 | 33.1% | * | * | 39 | 30.7% | 25.6% |
| B. Enrolled in higher education or competitively employed* | 79 | 66.9% | * | * | 82 | 64.6% | 58.3% |
| C. Total Employed / Continuing Education* | 87 | 73.7% | * | * | 90 | 70.9% | 63.0% |

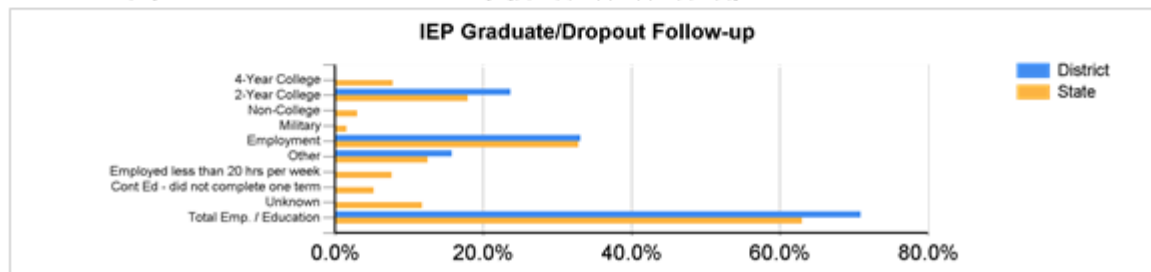
Source: District reported data via MOSIS February Follow-up

*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 2019-2020 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 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|------------|-----------|-----------|-----------|-----------|-----------|
| Average Teacher Salary (Regular Term) | Wentzville | \$53,521 | \$54,049 | \$55,124 | \$56,148 | \$57,000 |
| | Missouri | \$46,758 | \$47,410 | \$47,961 | \$48,618 | \$49,300 |
| Average Teacher Salary (Total*) | Wentzville | \$54,661 | \$55,204 | \$56,378 | \$57,372 | \$58,000 |
| | Missouri | \$47,849 | \$48,493 | \$49,113 | \$49,762 | \$50,483 |
| Average Administrator Salary | Wentzville | \$103,935 | \$105,132 | \$104,169 | \$105,000 | \$108,000 |
| | Missouri | \$87,206 | \$88,786 | \$90,078 | \$91,513 | \$92,744 |
| Average Years of Experience | Wentzville | 11.1 | 11.1 | 12.0 | 12.0 | 12.3 |
| | Missouri | 12.3 | 12.7 | 12.8 | 12.8 | 12.8 |
| Teachers with a Master Degree or Higher (%) | Wentzville | 77.9 | 79.0 | 79.1 | 78.7 | 78.1 |
| | Missouri | 58.9 | 61.7 | 61.5 | 61.4 | 61.2 |

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

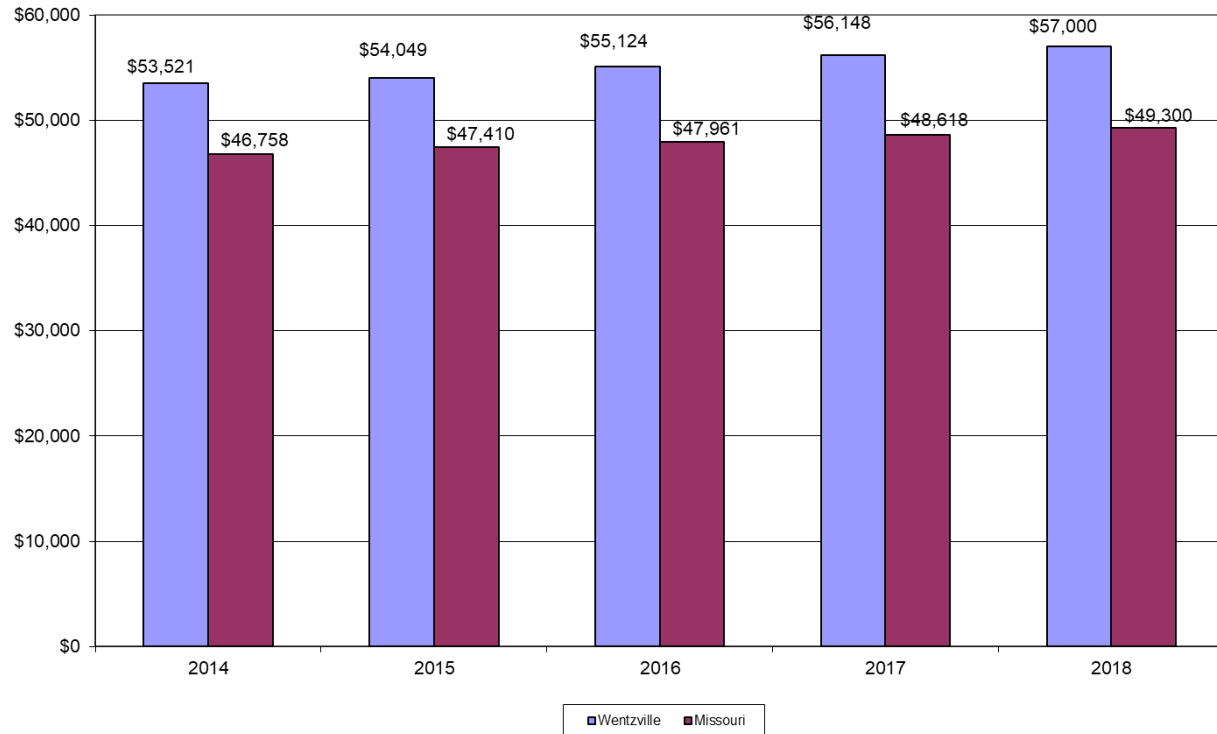




WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

AVERAGE TEACHER SALARY (REGULAR TERM)

Average Teacher Salary (Regular Term)

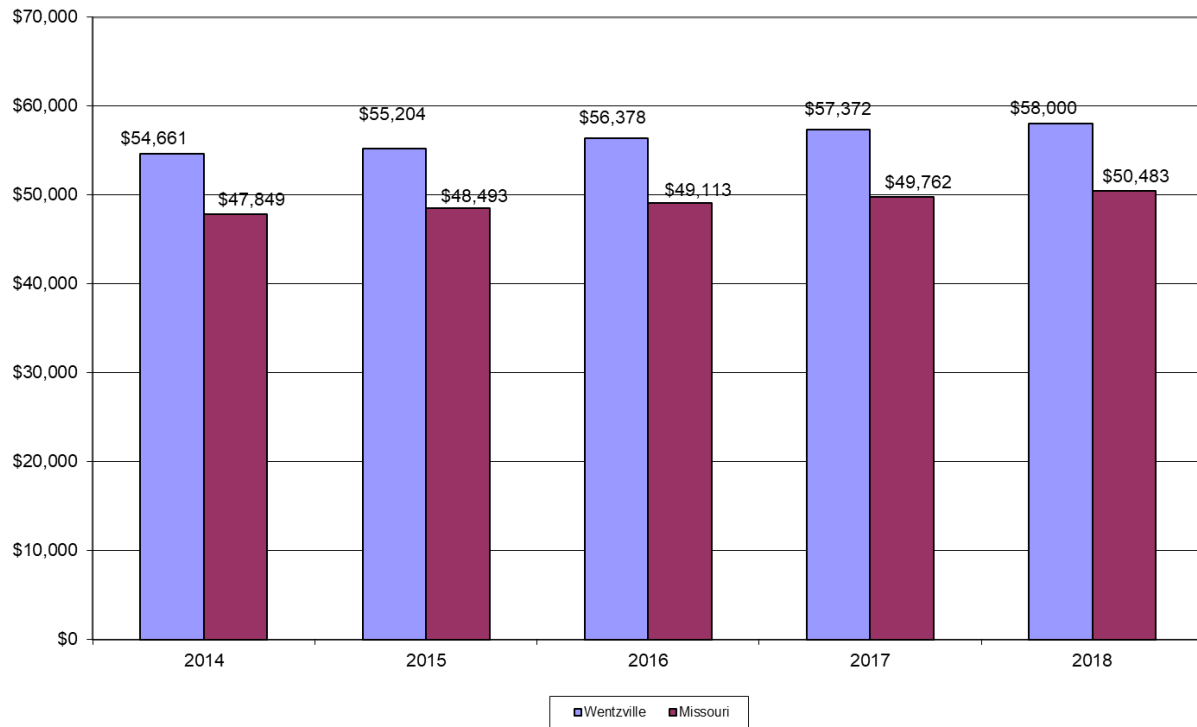




WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

AVERAGE TEACHER SALARY (TOTAL)

Average Teacher Salary (Total)

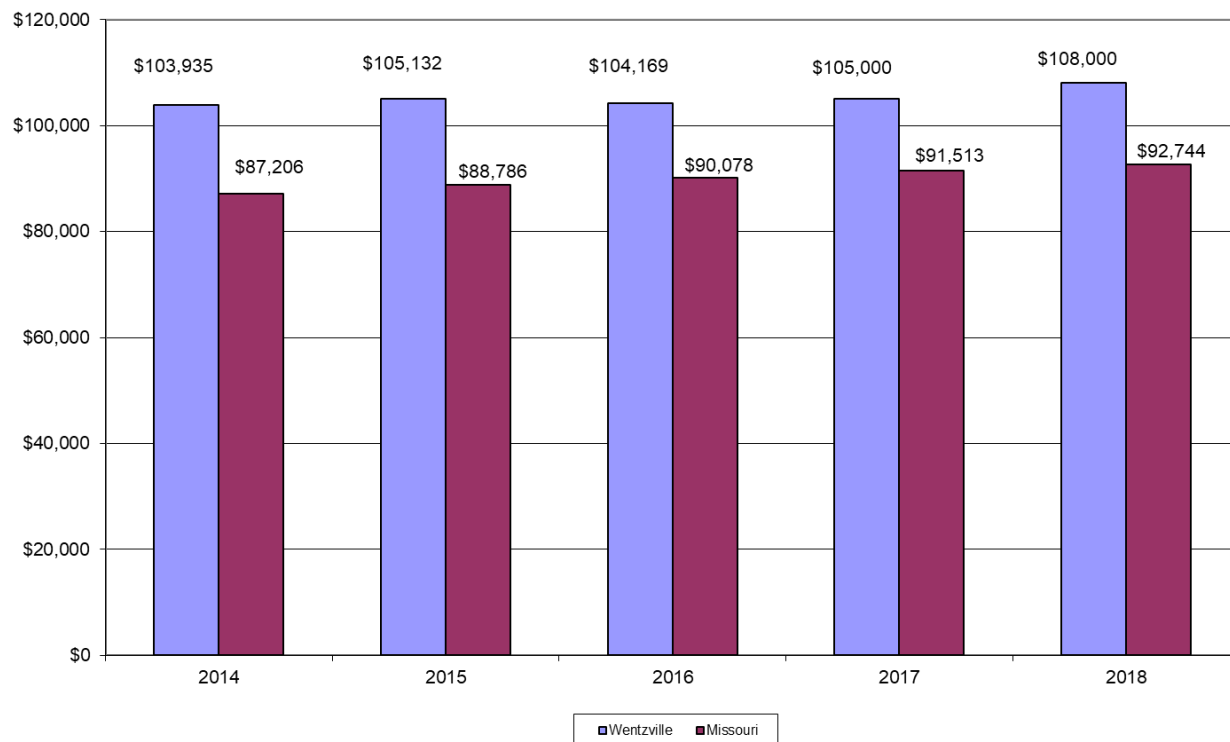




WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

AVERAGE ADMINISTRATOR SALARY

Average Administrator Salary

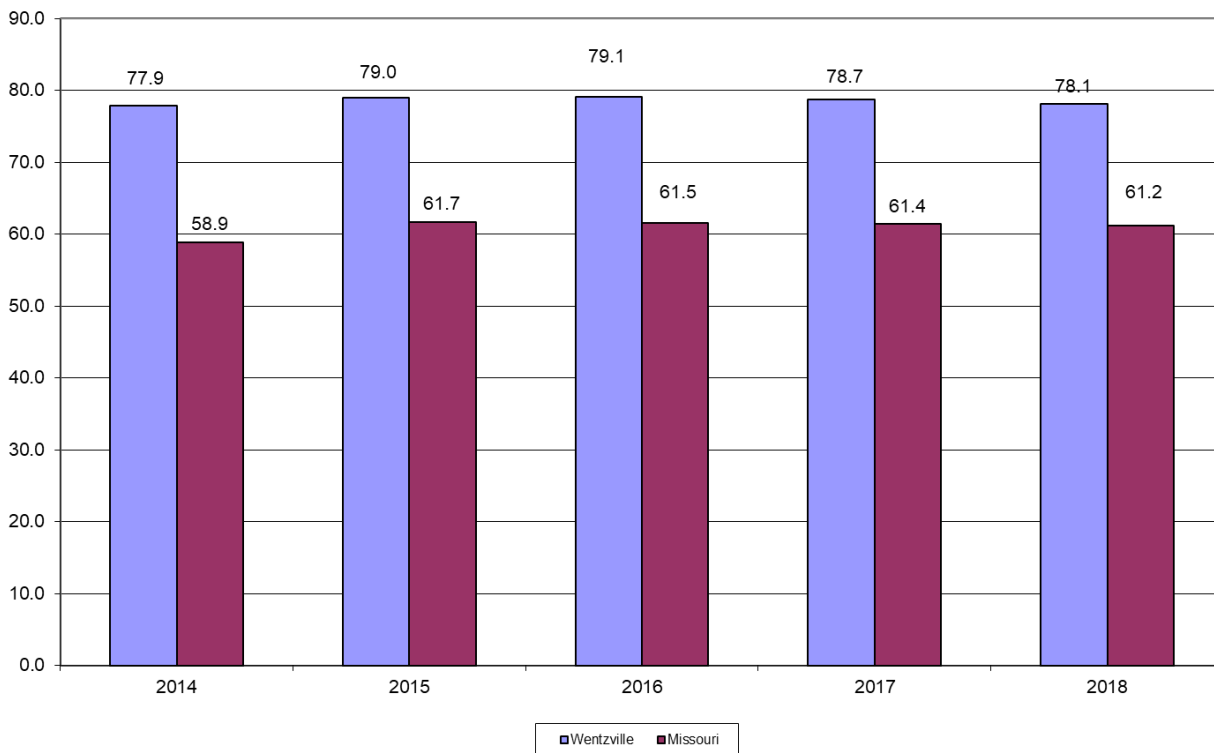




WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

TEACHERS WITH A MASTER DEGREE OR HIGHER (%)

Teachers with a Master Degree or Higher (%)

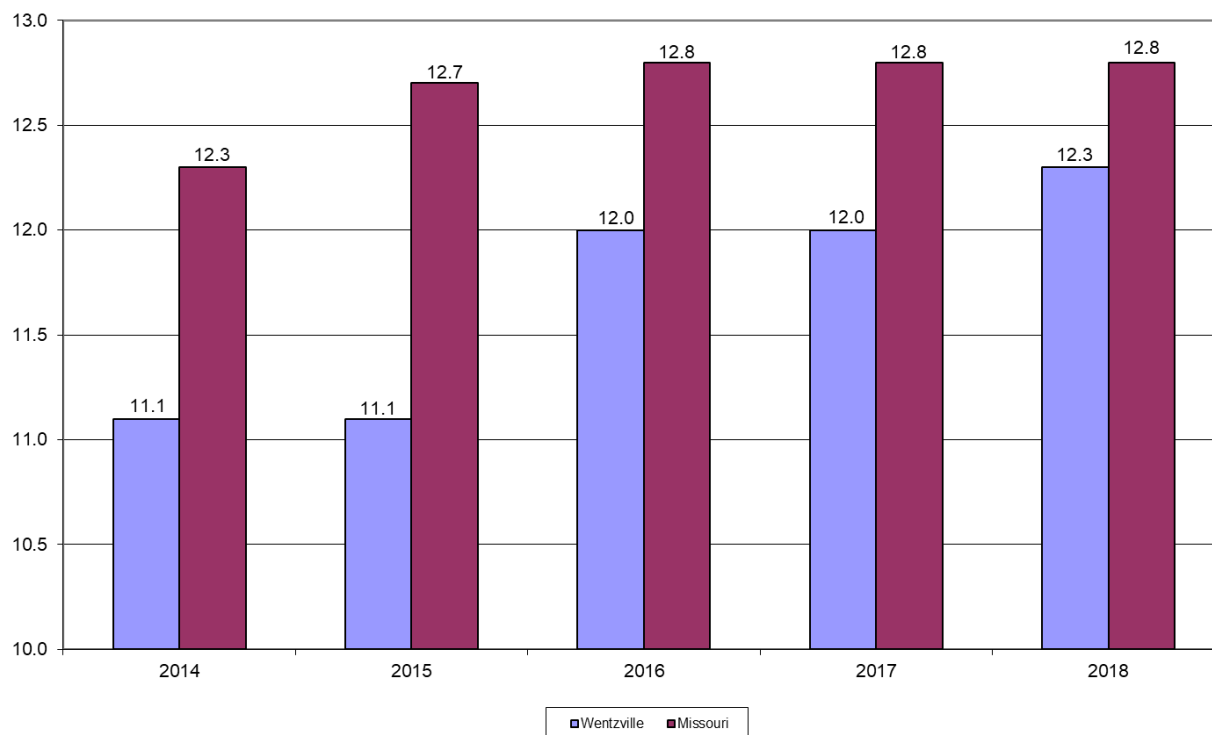




WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

AVERAGE YEARS OF EXPERIENCE - TEACHERS

Average Years of Experience - Teachers





WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

BOARD APPROVED STUDENT CALENDAR

| Wentzville School District 2019-2020 Academic Calendar | | | | | | |
|--|----------------|----|----|----|----|--|
| 4 Independence Day | July | | | | | |
| | M | T | W | R | F | |
| | 1 | 2 | 3 | 4 | 5 | |
| | 8 | 9 | 10 | 11 | 12 | |
| | 15 | 16 | 17 | 18 | 19 | |
| 13 First Day of School 26 Late Start K-12 | August (14) | | | | | |
| | M | T | W | R | F | |
| | | | | 1 | 2 | |
| | 5 | 6 | 7 | 8 | 9 | |
| | 12 | 13 | 14 | 15 | 16 | |
| 2 No Classes K-12, Labor Day 26 Parent/Teacher Conf. 9-12, 3:30 pm-7 pm 27 No Classes K-12, PD Day 30 Late Start K-12 | September (19) | | | | | |
| | M | T | W | R | F | |
| | 2 | 3 | 4 | 5 | 6 | |
| | 9 | 10 | 11 | 12 | 13 | |
| | 16 | 17 | 18 | 19 | 20 | |
| 14 Late Start K-12 16 Early Release K-12 23 Classes in Session K-12; Parent/Teacher Conf. K-8 4:30 pm-8:00 pm & 7-8 3:30 pm-7:00 pm 24 No Classes K-12; Parent/Teacher Conf. K-8 10:00 am-8:00 pm 25 No Classes K-12, Earned Day Off | October (21) | | | | | |
| | M | T | W | R | F | |
| | | 1 | 2 | 3 | 4 | |
| | 7 | 8 | 9 | 10 | 11 | |
| | 14 | 15 | 16 | 17 | 18 | |
| 1 No Classes, PD Day 4 Late Start K-12 16 Late Start K-12 27-29 No Classes K-12, Thanksgiving Break | November (17) | | | | | |
| | M | T | W | R | F | |
| | | | | | 1 | |
| | 4 | 5 | 6 | 7 | 8 | |
| | 11 | 12 | 13 | 14 | 15 | |
| 2 Late Start K-12 19 Finals Early Release 9-12 20 Early Release K-12, Last Day of First Semester 23-31 No Classes K-12, Winter Break | December (15) | | | | | |
| | M | T | W | R | F | |
| | 2 | 3 | 4 | 5 | 6 | |
| | 9 | 10 | 11 | 12 | 13 | |
| | 16 | 17 | 18 | 19 | 20 | |
| 4 Independence Day | January (18) | | | | | |
| | M | T | W | R | F | |
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| 10 Late Start K-12 14 No Classes K-12, PD Day 17 No Classes K-12, Presidents Day | February (18) | | | | | |
| | M | T | W | R | F | |
| | | | | | | |
| | 3 | 4 | 5 | 6 | 7 | |
| | 10 | 11 | 12 | 13 | 14 | |
| 9 Late Start K-12 13 Early Release K-12 20 No Classes, PD Day 23-27 No Classes K-12, Spring Break | March (18) | | | | | |
| | M | T | W | R | F | |
| | 2 | 3 | 4 | 5 | 6 | |
| | 9 | 10 | 11 | 12 | 13 | |
| | 16 | 17 | 18 | 19 | 20 | |
| 10 No Classes K-12, 1/2 PD Day (wrt) 1/2 Work Day 9-12 13 Late Start K-12 | April (21) | | | | | |
| | M | T | W | R | F | |
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| 4 Late Start K-12 21 Finals, Early Release 9-12 22 Early Release, Last Day of School 26 No Classes, Memorial Day 26-29 Inclement Weather Make-Up Days | May (16) | | | | | |
| | M | T | W | R | F | |
| | | | | | 1 | |
| | 4 | 5 | 6 | 7 | 8 | |
| | 11 | 12 | 13 | 14 | 15 | |
| 1 & 2 Inclement Weather Make-Up Days 8 Last possible school day (with make-up days) | June | | | | | |
| | M | T | W | R | F | |
| | 1 | 2 | 3 | 4 | 5 | |
| | 8 | 9 | 10 | 11 | 12 | |
| | 15 | 16 | 17 | 18 | 19 | |

If school is closed or cancelled due to inclement weather, the day must be made up.
If there are no school closings or cancellations due to inclement weather, classes will not be in session on make up days.

| | | | |
|------------|---------------------|------------|-----------------------------|
| Blue | First Day of School | Red | Holiday |
| Green | No Classes | Orange | Finals - Early Release 9-12 |
| Light Blue | Early Release | Light Blue | P/T Conf. K-8 |
| Purple | Late Start | Yellow | P/T Conf. 9-12 |

| K-12 | Q1 | Q2 | S1 | Q3 | Q4 | S2 | Total |
|------------|-------|-------|-------|------|------|------|-------|
| Term | 10/14 | 12/20 | 12/20 | 3/12 | 5/22 | 5/22 | |
| #Days K-8 | 43 | 43 | 86 | 45 | 44 | 89 | 175 |
| #Days 9-12 | 43 | 43 | 86 | 45 | 44 | 89 | 175 |

Adopted 12/21/17



WENTZVILLE R-IV SCHOOL DISTRICT 2019-2020 ANNUAL BUDGET

TEACHER SALARY SCHEDULE 2019-2020

| STEP | B.S. | B.S. +16 | M.A. | M.A. +15 | M.A. +30 | PhD |
|------|--------|----------|--------|----------|----------|--------|
| 1 | 39,250 | 40,329 | 44,120 | 47,076 | 50,231 | 52,742 |
| 2 | 39,741 | 40,934 | 44,782 | 47,782 | 50,984 | 53,533 |
| 3 | 40,239 | 41,548 | 45,453 | 48,499 | 51,748 | 54,336 |
| 4 | 40,743 | 42,171 | 46,135 | 49,227 | 52,524 | 55,151 |
| 5 | 41,253 | 42,804 | 46,827 | 49,965 | 53,312 | 55,978 |
| 6 | 41,995 | 43,574 | 48,092 | 51,314 | 54,751 | 57,489 |
| 7 | 42,751 | 44,359 | 49,391 | 52,700 | 56,229 | 59,041 |
| 8 | 43,520 | 45,157 | 50,724 | 54,123 | 57,747 | 60,635 |
| 9 | 44,304 | 45,969 | 52,094 | 55,585 | 59,306 | 62,272 |
| 10 | 45,101 | 46,796 | 53,501 | 57,086 | 60,907 | 63,953 |
| 11 | | 47,638 | 54,849 | 58,525 | 62,442 | 65,565 |
| 12 | | 48,496 | 56,231 | 60,000 | 64,016 | 67,217 |
| 13 | | | 57,648 | 61,512 | 65,629 | 68,911 |
| 14 | | | 59,101 | 63,062 | 67,283 | 70,648 |
| 15 | | | 60,590 | 64,651 | 68,979 | 72,428 |
| 16 | | | 62,117 | 66,280 | 70,717 | 74,253 |
| 17 | | | 63,682 | 67,950 | 72,499 | 76,124 |
| 18 | | | 65,287 | 69,662 | 74,326 | 78,042 |
| 19 | | | 66,932 | 71,417 | 76,199 | 80,009 |
| 20 | | | 68,619 | 73,217 | 78,119 | 82,025 |
| 21 | | | 70,376 | 75,091 | 80,119 | 84,125 |
| 22 | | | 72,178 | 77,013 | 82,170 | 86,279 |
| 23 | | | 74,026 | 78,985 | 84,274 | 88,488 |





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.



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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 2019-2020 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:

100-1281-6411-7500-12810-3-21

- 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.
- 7500 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.





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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.



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- 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.



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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.



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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.

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



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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.

