



Wentzville R-IV School District

St. Charles County, Missouri, USA

www.wentzville.k12.mo.us



WENTZVILLE
SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

2021-2022 Annual Budget





Annual Budget

for the

Wentzville R-IV School District

2021-2022 Fiscal Year

Curtis Cain, Ph.D. – Superintendent
Rick Angevine, M.B.A., CPA – Chief Financial Officer
Emilie Vaughan, CPA – Director of Accounting

<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

2021-2022 ANNUAL BUDGET

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INTRODUCTORY SECTION



2021-2022 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

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A MESSAGE FROM THE SUPERINTENDENT

The Wentzville School District is committed to its mission of “learning today, leading tomorrow.” Despite the COVID-19 pandemic, our students and staff continue to excel in every facet of the educational process. In fact, the pandemic highlighted the creativity, ingenuity and adaptability of both our staff and students. 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 participates in a 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/Entrepreneurship, 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.

Student achievement continues to improve in nearly all subject areas, placing the Wentzville School District in the top 13% of Missouri school districts based on composite Measures of Academic Progress (MAP) scores over the past ten 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 follows its Comprehensive School Improvement Plan with a renewed focus to provide a safe environment, a whole-child, trauma-informed culture, and multi-tiered levels of support 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



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through a social or emotional crisis may connect with one of our Educational Support Counselors, who are clinical mental health professionals and the District added 12 School Support Interventionist positions last 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.



In June 2020, voters approved Proposition C, a no-tax-increase bond issue to fund \$105 million for a new middle school and expansions and/or renovations at the existing three middle schools as well as safety and maintenance items. At the same time, voters also approved Proposition S, a \$0.49 levy for additional staff, an increase in salaries for all staff, and safety items as well. Staffing and equipping the new buildings when they are complete is an important part of the budget planning process.

As we embark on another school year, the WSD is excited for students and staff to embark on a new era at North Point High School, opening the District's second comprehensive high school in the last eight years. In the fall of 2021, freshman sophomores and juniors will attend North Point. Staffing and equipping the building for opening was an essential part of the budget planning process.

We are proud of our staff, students, and families for their flexibility of teaching and learning in non-traditional ways. All of the accolades that our students and staff have amassed over the last year would not be possible without a team effort. The WSD is a highly respected and sought-after school district, as our enrollment and job application numbers



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continue to illustrate. Effective planning and strong community support have helped the WSD stay ahead of the highest enrollment growth in the state in the 21st century. 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. With growth comes opportunity, and the WSD has successfully leveraged growth for the benefit of our students. We are pleased to present the 2021-2022 school year budget which reflects the priorities and standards of the District.

Sincerely,

Curtis Cain, Ph.D.
Superintendent





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXECUTIVE SUMMARY

The Wentzville R-IV School District (hereinafter the “District”) has completed its budgeting process for fiscal year 2021-2022 (FY22). The Annual Budget represents the financial plan for the District for the coming year. This document is designed to inform the Board of Education and the greater district community on all financial matters, and act as financial guide for the upcoming year using the District’s current and historical financial information. The budget was developed with input from staff, community members, administration, and the Board of Education.





WENTZVILLE R-IV SCHOOL DISTRICT

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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.

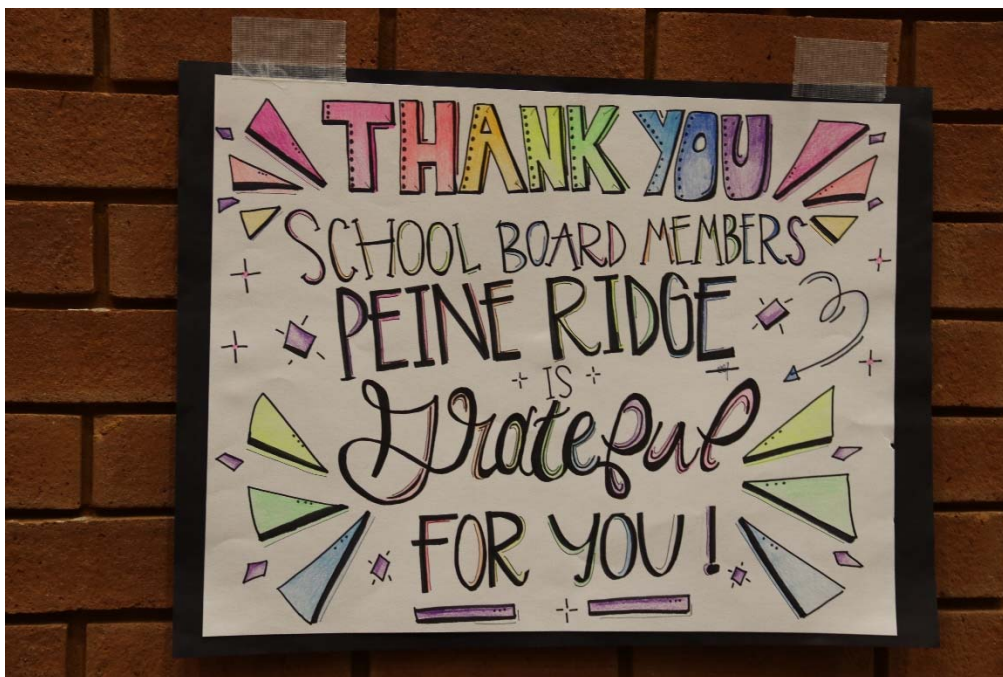


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BOARD OF EDUCATION MEMBERS

Mrs. Betsy Bates.....President
Mr. Daniel BriceVice President
Mr. Dale Schaper Secretary
Mrs. Erin Abbott Director
Mrs. Sandra Garber Director
Mr. Jason Goodson Director
Mrs. Shannon Stolle Director



EXECUTIVE ADMINISTRATION

2021-2022 Budget Contributors

Curtis Cain, Ph.D..... Superintendent
John Schulte..... Asst. Supt. Administrative Services
Megan Stryjewski, Ed.D Asst. Supt. Teaching & Learning
Jennifer Hecktor, Ed.DAsst. Supt. Human Resources
Richard Angevine, MBA, CPA Chief Financial Officer
Jeri LaBrot, Ed.D Asst. Supt. Student Services
Derrick Docket..... Chief Communications Officer



WENTZVILLE R-IV SCHOOL DISTRICT

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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 over 17,000 students in Kindergarten through 12th grade, and approximately 500 students in its early childhood education programs. Student population in the District has increased by approximately 5000 students in the past twelve years. 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 thirteen elementary schools, three middle schools, three high schools, an early childhood special education center, an alternative education center and a neurocognitive center. North Point High School, the district's fourth high school, is scheduled to open in August of 2021 and a fourth middle school is scheduled to open in August of 2022. The District also has a variety of operational support buildings and an administration building. The District maintains just over 3 million square feet of space.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

PERSONNEL RESOURCES

The District will employ over 2,700 staff members in the upcoming year to assist in student learning. Personnel costs account for 84.3% of the District's total operating expenditures. The student to teacher ratio is 19:1 for the District as a whole, with more than 77.6% of teaching staff possessing an advanced degree.

Staffing History

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Staffing	Actual	Actual	Actual	Actual	Actual	Budget
Certified Staff (FTE)	1,129.79	1,189.74	1,237.09	1,287.08	1,361.87	1,379.87
Support Staff	996	1,095	1,141	1,170	1,224	1,253.5
Administrators/Other Exempt Staff	83	90	98	95	96	98
Total	2,209	2,375	2,476	2,552	2,682	2,731





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2021-2022 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.



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2021-2022 ANNUAL BUDGET

BUDGET CALENDAR

DATE	ACTION
October 16, 2020	<ul style="list-style-type: none">• Complete update of long-range budget plan.
January 22, 2021	<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 22, 2021	<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 18, 2021	<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.
March 1, 2021	<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 18, 2021	<ul style="list-style-type: none">• Review conferences with administrators and directors substantially completed.• Report to BOE on preliminary budget for FY22.
April 30, 2021	<ul style="list-style-type: none">• First draft of the FY22 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary.
May 20, 2021	<ul style="list-style-type: none">• Report on any significant changes to the budget to the Board of Education, if needed.
June 17, 2021	<ul style="list-style-type: none">• Budget presented to Board of Education for adoption.



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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	\$	260,634,108
Expenditures- All Funds	\$	331,652,991
Over/ (Under)	\$	(71,018,883)
Revenue- Operating Funds*	\$	220,350,958
Expenditures- Operating Funds*	\$	221,564,567
Over/ (Under)	\$	(1,213,609) **

Total balances in all funds will decrease by \$71,018,883. The majority of this decrease is due to the expenditures in the Capital Projects Fund.

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

**Operating balances are budgeted to decline by \$1,213,609. Operating fund balances at year end are projected to be \$51,323,974, which represents 23.16% (approximately 2.8 months) of annual operating expenditures. A more detailed explanation of the expenditures can be found in the Financial Section.





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OPERATING FUND BALANCES

Fiscal Year	Operating Fund Balance	Fund Balance %
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%
2019	58,829,590	31.16%
2020	55,640,620	28.62%
Est 2021	52,537,583	23.83%
Est 2022	51,323,974	23.16%

The June 2021 projected balance is based on the FY21 budget as amended. However, FY21 year end balances are anticipated to be higher due to unexpended funds throughout various budget codes. Final balances will be a few percentage points higher, which would flow into the new fiscal year (FY22) as well.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BUDGET CONSIDERATIONS FOR FY22

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 District variables used in calculating the FY22 budget include the following:

- District enrollment is projected to increase to 2019-20 pre-COVID levels.
- Class sizes will remain below the maximum standard established by the Missouri Department of Education.
- The number of certified staff positions is budgeted to increase by 18.0 full time equivalents.
- The number of support staff positions is budgeted to increase by 29.5 full time equivalents.
- Salary increases are included for current staff members.
- Employee medical insurance costs are expected to increase by 4.1%.
- Technology will be at a 1:1 level at for elementary, middle, and high schools.

Specific revenue and expense factors which play an important role in calculating the budget have been analyzed in the Financial Section of this budget.





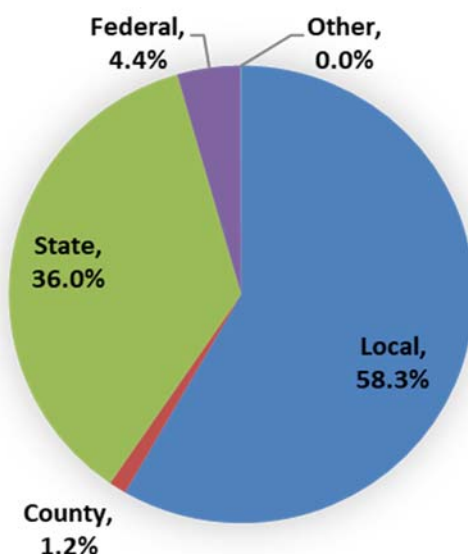
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUE BUDGET

Total revenue for FY2021-2022 is projected to be \$260,634,108. The chart below shows the distribution by source. While local property taxes make up the largest portion of the District's revenues, a significant source of revenue for the next budget year is from the state. In most years 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 FY22

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County	3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State	82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal	5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other	11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues	236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%





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Budgeted Revenue All Funds by Object FY22

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Local:							
5111	Current Taxes	91,344,454	96,828,995	101,403,337	117,747,511	123,460,487	4.9%
5112	Delinquent Taxes	5,664,704	3,912,826	3,265,623	3,274,434	3,475,960	6.2%
5113	Prop C Sales Taxes	14,991,583	15,754,866	16,270,624	17,173,875	15,891,288	-7.5%
5114	Financial Institution Taxes	293,490	63,322	56,640	40,000	45,000	12.5%
5115	M & M (Surcharge Taxes)	922,495	964,712	1,024,172	900,000	900,000	0.0%
5116	In Lieu of Tax	1,853,678	1,762,979	1,579,199	680,000	680,000	0.0%
5141-5143	Earnings on Investments	2,780,064	11,178,240	2,922,410	5,927,470	650,000	-89.0%
5151-5161	Food Service - Program	2,766,044	3,051,806	2,435,284	405,000	80,000	-80.2%
5165	Food Service - Non-Program	1,079,778	1,560,272	1,261,074	505,000	1,078,095	113.5%
5171-5179	Student Activities	2,565,165	2,371,800	1,627,996	1,950,000	1,950,000	0.0%
5181	Community Services	2,632,770	2,761,223	2,339,939	2,856,500	2,468,500	-13.6%
5191-5198	Other Local	7,463,378	1,841,837	1,934,189	2,270,000	1,385,000	-39.0%
Total Local		134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County:							
5211	Fines/Forfeitures/Escheats	345,645	185,723	151,104	150,000	100,000	-33.3%
5221	State Assessed Utility Taxes	2,947,938	2,828,347	2,958,379	2,946,000	3,046,000	3.4%
Total County		3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State:							
5311	Basic Formula	65,398,781	69,679,298	72,024,184	72,806,978	75,272,584	3.4%
5312	Transportation Aid	1,648,486	1,949,669	1,944,926	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	5,437,888	6,057,900	6,382,635	6,000,000	6,000,000	0.0%
5319	Classroom Trust	6,243,850	6,392,376	5,203,307	6,808,812	6,646,318	-2.4%
5324	Parents as Teachers	446,933	465,468	510,580	400,000	400,000	0.0%
5332	Career Education	48,494	29,010	167,254	462,997	362,037	-21.8%
5333	Food Service	44,269	-	-	5,000	40,000	700.0%
5366	MO DNR Energy Loan	-	-	3,073,831	-	-	-
5359	Career Educ Enhancement Grant	198,696	-	-	-	-	-
5369	Residential Placement/Excess Cost	34,402	46,938	41,791	55,000	55,000	0.0%
5381	High Need Fund-Special Education	2,763,506	1,979,845	2,838,495	3,535,000	3,085,000	-12.7%
5397	Other State	38,231	949	-	-	-	-
Total State		82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal:							
5412	Medicaid	181,938	218,070	261,649	150,000	200,000	33.3%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	1,600,008	3,731,167	2,338,009	3,023,547	3,091,148	2.2%
5442	Early Childhood Special Education	758,691	405,060	232,839	387,148	322,707	-16.6%
5445	School Lunch Program	1,530,275	18,791	1,130,196	3,050,000	4,335,380	42.1%
5446	School Breakfast Program	274,451	2,112	200,166	550,000	653,940	18.9%
5447	Special Milk Program	-	196,229	2,417	-	-	-
5448	After School Snack Program	10,238	390	11,779	15,000	10,000	-33.3%
5451, 5452	Title I	626,027	1,040,786	1,041,880	1,020,750	425,638	-58.3%
5423-5425, 5428	CARES	-	-	-	2,208,667	2,000,000	-9.0%
5427, 5455-5499	Other Federal	255,769	517,022	518,550	762,442	447,267	-41.3%
Total Federal		5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other:							
5631	Net Insurance Recovery	5,920	8,922	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	11,075,000	157,290,000	-	105,000,000	-	-
5641, 5651	Sale of School Buses/Property	108,330	115,106	148,147	-	-	-100.0%
58xx	Tuition from Other Districts/Contracte	133,773	111,025	189,228	120,000	120,000	0.0%
Total Other		11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues		236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%



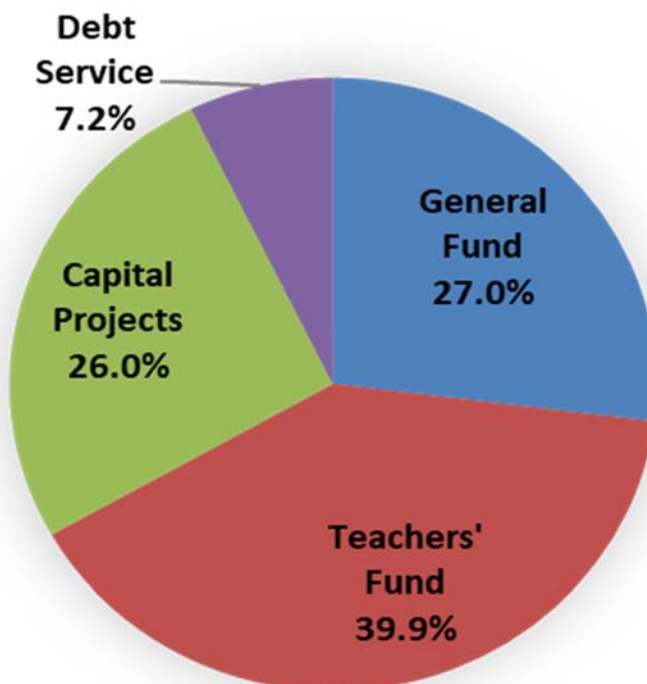
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXPENDITURE BUDGET

Total budgeted expenditures for FY22 are projected to be \$331,652,991. The following chart identifies the distribution of expenditures by fund.

Budgeted Expenditures by Fund FY22

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Expenditures:						
General Fund	70,285,396	76,269,184	75,330,536	86,839,595	89,387,292	2.9%
Teachers' Fund	103,803,389	112,537,740	119,090,519	133,595,383	132,177,275	-1.1%
Capital Projects	23,454,685	34,180,999	96,325,308	106,521,682	86,090,902	-19.2%
Debt Service	16,380,820	75,447,922	21,656,891	21,749,430	23,997,522	10.3%
Total Expenditures	213,924,290	298,435,845	312,403,254	348,706,090	331,652,991	-4.9%





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

Budgeted Revenue by Source and Expenditure by Function FY22

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County	3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State	82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal	5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other	11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues	236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%
Instructional Expenditures:						
Elementary	39,380,666	42,650,718	45,215,890	41,800,246	42,547,436	1.8%
Middle	10,989,066	12,296,699	12,852,615	13,928,999	14,561,045	4.5%
Senior High	21,010,824	21,810,915	22,907,477	25,045,518	26,805,340	7.0%
Summer School	1,295,124	1,772,637	1,400,148	638,602	1,937,198	203.3%
Special Instruction	22,578,787	21,251,390	22,428,951	31,742,462	25,473,025	-19.8%
Supplemental Instruction	1,708,875	1,832,580	1,355,291	3,005,473	3,295,849	9.7%
Early Childhood Special Education	4,945,918	2,479,716	2,492,534	3,019,688	3,202,525	6.1%
Career Education	133,644	13,140	214,176	597,624	641,739	7.4%
Student Activities	5,375,457	4,272,054	3,578,352	4,219,750	4,683,518	11.0%
Tuition & Contracted Education	1,330,955	1,931,189	2,039,112	4,216,361	3,175,579	-24.7%
Total Instructional Expenditures	108,749,318	110,311,040	114,484,546	128,214,722	126,323,254	-1.5%
Support Services Expenditures:						
Attendance	1,576,250	2,035,739	3,050,788	3,520,731	3,531,127	0.3%
Guidance	5,569,712	3,894,098	3,872,468	4,329,999	4,333,339	0.1%
Health, Psych, Speech & Audio	2,644,081	11,226,576	11,702,063	13,819,333	13,361,760	-3.3%
Improvement of Instruction	2,633,130	1,509,123	1,638,017	2,324,106	1,774,234	-23.7%
Professional Development	670,071	809,123	626,787	433,292	737,778	70.3%
Media Services	3,062,804	2,963,014	3,112,339	3,658,166	3,491,738	-4.5%
Board of Education Services	962,821	1,101,361	1,240,227	1,333,925	1,353,349	1.5%
Executive Administration	804,182	4,047,752	5,226,363	4,612,143	4,389,960	-4.8%
Building Level Administration	9,917,525	10,404,252	10,579,970	12,592,910	11,465,676	-9.0%
Business/Central Services	1,547,515	1,718,490	1,780,114	2,072,240	1,871,283	-9.7%
Operation of Plant	19,999,990	18,199,381	19,446,852	22,553,878	27,195,820	20.6%
Pupil Transportation	10,307,462	12,456,116	10,981,957	13,131,413	13,881,341	5.7%
Food Services	6,095,346	6,668,493	5,528,606	5,407,532	6,313,982	16.8%
Central Office Support Services	3,323,067	3,383,702	3,781,868	5,325,064	4,976,781	-6.5%
Total Support Services Expenditures	69,113,956	80,417,219	82,568,421	95,114,732	98,678,168	3.7%
Total Instruction & Support Expenditures	177,863,274	190,728,259	197,052,967	223,329,454	225,001,422	0.7%
Community Services Expenditures	2,347,909	3,726,512	3,663,123	4,784,221	5,123,580	7.1%
Facilities Acquisition & Construction Exp.	13,523,459	23,748,763	85,971,677	94,202,000	73,419,000	-22.1%
Principal & Interest Expenditures	20,189,648	80,232,311	25,715,487	26,390,415	28,108,990	6.5%
Total Expenditures	213,924,290	298,435,845	312,403,254	348,706,090	331,652,991	-4.9%
Yearly Increase (Decrease)	22,590,855	96,887,238	(74,911,420)	16,437,799	(71,018,883)	-532.0%
Fund Balance - July 1	94,608,182	117,199,037	214,086,275	139,174,855	155,612,654	11.8%
Fund Balance - June 30	117,199,037	214,086,275	139,174,855	155,612,654	84,593,771	-45.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

INFORMATIONAL SUMMARY

REVENUE AND EXPENDITURE TRENDS AND PROJECTIONS

Assessed values in the District continue to increase as the District continues to grow. We are also expecting state formula funding to return to pre-COVID levels in 2021-22. The District remains in a healthy financial position and expects to continue on solid footing.

Details on the assumptions used in the following forecasts can be found in the Financial Section of this budget.

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

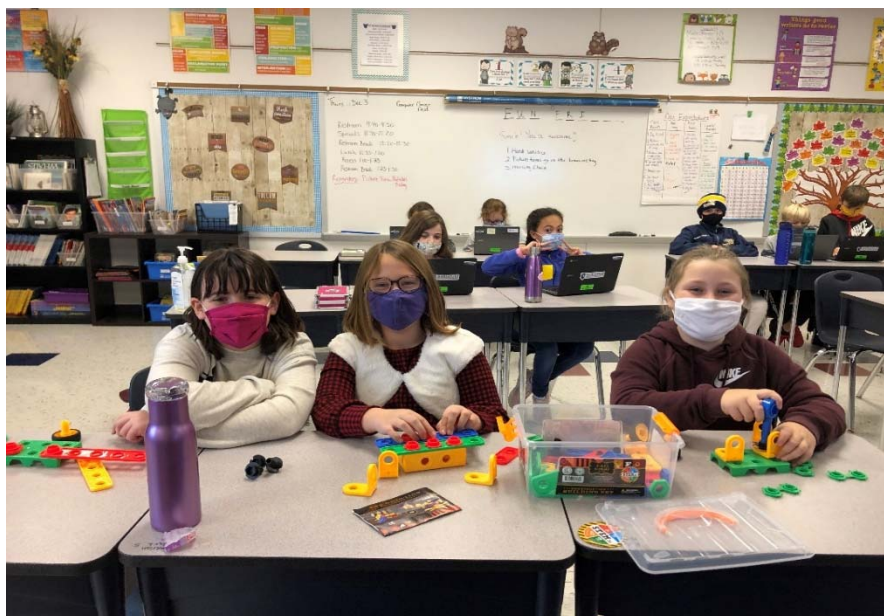
	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	152,064,330	158,907,225	166,058,050	173,530,662
County	3,146,000	3,208,920	3,273,098	3,338,560
State	93,817,698	97,570,406	105,248,222	109,307,151
Federal	11,486,080	11,486,080	11,486,080	11,486,080
Other	120,000	120,000	120,000	120,000
Total Revenues	260,634,108	271,292,631	286,185,451	297,782,454
Expenditures:	-			
Salaries	137,278,857	141,397,223	145,639,139	150,008,314
Benefits	49,428,087	51,652,351	53,976,707	56,405,659
Purchased Services	15,757,602	16,072,754	16,394,209	16,722,093
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	81,979,434	21,840,662	12,504,473	12,661,393
Other	15,000	15,075	15,150	15,226
Debt Service	28,093,990	24,465,449	25,050,855	23,370,699
Total Expenditures	331,652,992	274,925,535	273,452,195	279,452,479
Yearly Increase (Decrease)	(71,018,884)	(3,632,904)	12,733,256	18,329,974
Fund Balance - July 1	155,612,654	84,593,770	80,960,866	93,694,122
Fund Balance - June 30	84,593,770	80,960,866	93,694,122	112,024,096



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	128,397,057	134,174,925	140,212,796	146,522,372
County	2,745,000	2,799,900	2,855,898	2,913,016
State	93,817,698	97,570,406	101,473,222	105,532,151
Federal	11,486,080	11,486,080	11,486,080	11,486,080
Other	120,000	120,000	120,000	120,000
Total Revenues	236,565,835	246,151,310	256,147,996	266,573,619
Expenditures:				
Salaries	137,278,857	141,397,223	145,639,139	150,008,314
Benefits	49,428,087	51,652,351	53,976,707	56,405,659
Purchased Services	15,757,602	16,072,754	16,394,209	16,722,093
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	81,979,434	21,840,662	12,504,473	12,661,393
Other	15,000	15,075	15,150	15,226
Debt Service	4,096,468	3,848,459	3,634,153	3,385,015
Total Expenditures	307,655,469	254,308,545	252,035,493	259,466,795
Yearly Increase (Decrease)	(71,089,634)	(8,157,234)	4,112,503	7,106,824
Fund Balance - July 1	128,423,994	57,334,358	49,177,124	49,514,627
Fund Balance - June 30	57,334,360	49,177,124	49,514,627	52,846,450





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	112,990,180	118,074,738	123,388,101	128,940,566
County	2,437,000	2,485,740	2,535,455	2,586,164
State	93,317,698	97,050,406	100,932,422	104,969,719
Federal	11,486,080	11,486,080	11,486,080	11,486,080
Other	120,000	120,000	120,000	120,000
Total Revenues	220,350,958	229,216,964	238,462,058	248,102,529
Expenditures:				
Salaries	137,278,857	141,397,223	145,639,139	150,008,314
Benefits	49,428,087	51,652,351	53,976,707	56,405,659
Purchased Services	15,757,602	16,072,754	16,394,209	16,722,093
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	221,564,567	228,604,349	235,881,717	243,405,160
Yearly Increase (Decrease)	(1,213,609)	612,615	2,580,341	4,697,368
Fund Balance - July 1	52,137,583	50,923,974	51,536,588	50,341,930
Transfers - Out	-	-	3,775,000	3,775,000
Fund Balance - June 30	50,923,974	51,536,588	50,341,930	51,264,298





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

GENERAL FUND

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	74,935,052	78,307,129	81,830,950	85,513,343
County	1,530,000	1,560,600	1,591,812	1,623,648
State	15,902,455	16,538,553	17,200,095	17,888,099
Federal	6,233,559	6,233,559	6,233,559	6,233,559
Other	120,000	120,000	120,000	120,000
Total Revenues	98,721,066	102,759,841	106,976,416	111,378,649
Expenditures:				
Salaries	38,483,481	39,637,985	40,827,125	42,051,939
Benefits	19,221,767	20,086,747	20,990,650	21,935,229
Purchased Services	12,582,023	12,833,663	13,090,336	13,352,143
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	89,387,292	92,040,417	94,779,774	97,608,407
Yearly Increase (Decrease)	9,333,774	10,719,424	12,196,642	13,770,242
Fund Balance - July 1	52,137,583	50,923,974	51,536,588	50,341,930
Transfers - Out	10,547,383	10,106,809	13,391,301	12,847,874
Fund Balance - June 30	50,923,974	51,536,588	50,341,930	51,264,298





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

REVENUES BY SOURCE, EXPENDITURES BY OBJECT

TEACHERS' FUND

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	38,055,128	39,767,609	41,557,151	43,427,223
County	907,000	925,140	943,643	962,516
State	77,415,243	80,511,853	83,732,327	87,081,620
Federal	5,252,522	5,252,522	5,252,522	5,252,522
Other	-	-	-	-
Total Revenues	121,629,893	126,457,123	131,485,642	136,723,880
Expenditures:				
Salaries	98,795,376	101,759,237	104,812,014	107,956,375
Benefits	30,206,320	31,565,604	32,986,057	34,470,429
Purchased Services	3,175,579	3,239,091	3,303,872	3,369,950
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	132,177,275	136,563,932	141,101,943	145,796,754
Yearly Increase (Decrease)	(10,547,383)	(10,106,809)	(9,616,301)	(9,072,874)
Fund Balance - July 1	-	-	-	-
Transfers	10,547,383	10,106,809	9,616,301	9,072,874
Fund Balance - June 30	-	-	-	-





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	15,406,877	16,100,186	16,824,695	17,581,806
County	308,000	314,160	320,443	326,852
State	500,000	520,000	540,800	562,432
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	16,214,877	16,934,346	17,685,938	18,471,090
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	81,979,434	21,840,662	12,504,473	12,661,393
Other	15,000	15,075	15,150	15,226
Debt Service	4,096,468	3,848,459	3,634,153	3,385,015
Total Expenditures	86,090,902	25,704,196	16,153,776	16,061,635
Yearly Increase (Decrease)	(69,876,025)	(8,769,849)	1,532,162	2,409,455
Fund Balance - July 1	76,286,411	6,410,385	(2,359,465)	(827,303)
Transfers In	-	-	-	-
Fund Balance - June 30	6,410,385	(2,359,465)	(827,303)	1,582,152





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	23,667,273	24,732,300	25,845,254	27,008,290
County	401,000	409,020	417,200	425,544
State	-	-	3,775,000	3,775,000
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	24,068,273	25,141,320	30,037,454	31,208,835
Expenditures:				
Principal	13,200,000	14,190,000	15,355,000	10,726,975
Interest	10,782,522	10,260,149	9,680,249	12,627,806
Other	15,000	15,300	15,606	15,918
Total Expenditures	23,997,522	24,465,449	25,050,855	23,370,699
Yearly Increase (Decrease)	70,751	675,872	4,986,599	7,838,135
Fund Balance - July 1	27,188,660	27,259,411	27,935,283	32,921,882
Fund Balance - June 30	27,259,411	27,935,283	32,921,882	40,760,017





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

DEBT OBLIGATION

The Wentzville R-IV School District's Debt Service Fund obligations for FY22 total \$23,982,521. This total is composed of \$13,200,000 in principal and \$10,782,521 in interest. The debt service levy is expected to be .9304 per hundred dollars of assessed valuation. 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
2022	5,391,261	5,391,261	13,200,000	23,982,521
2023	5,130,074	5,130,074	14,190,000	24,450,149
2024	4,840,124	4,840,124	15,355,000	25,035,249
2025	4,592,391	8,035,415	10,726,975	23,354,781
2026	4,383,441	5,972,998	13,480,443	23,836,881
2027	4,207,541	7,048,910	13,023,631	24,280,081
2028	4,070,791	5,995,214	14,835,576	24,901,581
2029	3,829,541	4,904,411	16,000,130	24,734,081
2030	3,551,841	3,551,841	16,945,000	24,048,681
2031	3,269,191	3,269,191	17,580,000	24,118,381
2032	2,917,591	2,917,591	18,295,000	24,130,181
2033	2,551,691	2,551,691	19,010,000	24,113,381
2034	2,203,541	2,203,541	19,685,000	24,092,081
2035	1,875,191	1,875,191	20,355,000	24,105,381
2036	1,535,141	1,535,141	21,050,000	24,120,281
2037	1,182,141	1,182,141	21,765,000	24,129,281
2038	816,491	816,491	22,510,000	24,142,981
2039	437,391	437,391	23,110,000	23,984,781
2040	220,734	220,734	23,545,000	23,986,469
TOTALS	\$57,006,103	\$67,879,349	\$334,661,754	\$459,547,206



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$59 million will be available in bonding capacity. Continued growth in assessed values should continue to increase our 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
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%
2020	\$2,238,536,661	\$335,780,499	\$240,879,885	\$94,900,614	10.76%
2021	\$2,351,865,527	\$352,779,829	\$334,661,754	\$18,118,075	14.23%
Est 2022	\$2,539,246,489	\$380,886,973	\$321,461,754	\$59,425,219	12.66%

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





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

PROPERTY TAX INFORMATION

Property taxes represent approximately 49% of total district revenues. By state statute the tax rate must be adjusted annually within certain parameters based on the consumer price index of the previous year. The tax rate for FY22 is estimated to be reduced by 21.59 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

ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
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%
2020	\$2,238,536,661	10.57%	\$10,254,249,045	21.83%
2021	\$2,351,865,527	5.06%	\$10,723,797,826	21.93%
Est 2022	\$2,539,246,489	7.97%	\$11,638,655,615	21.82%

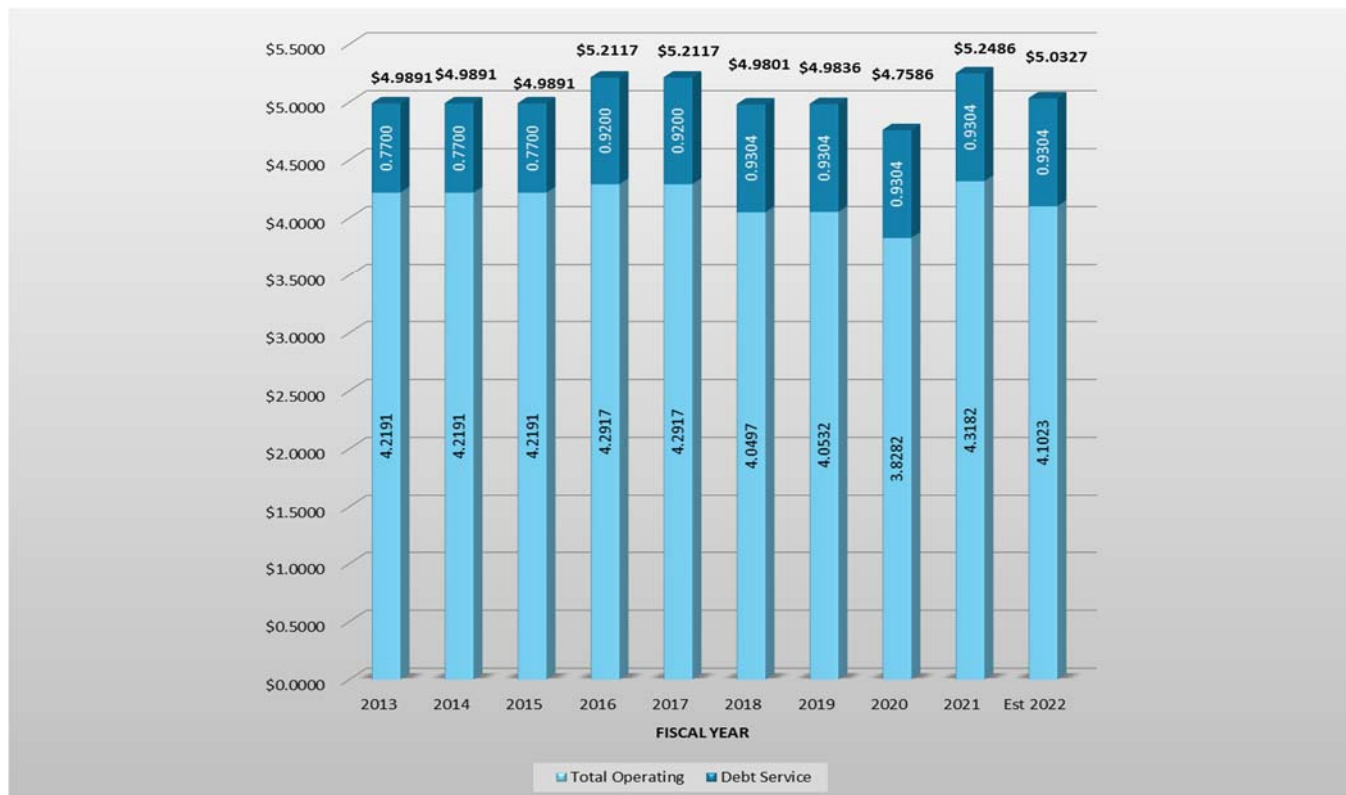
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

Property Tax Rate History



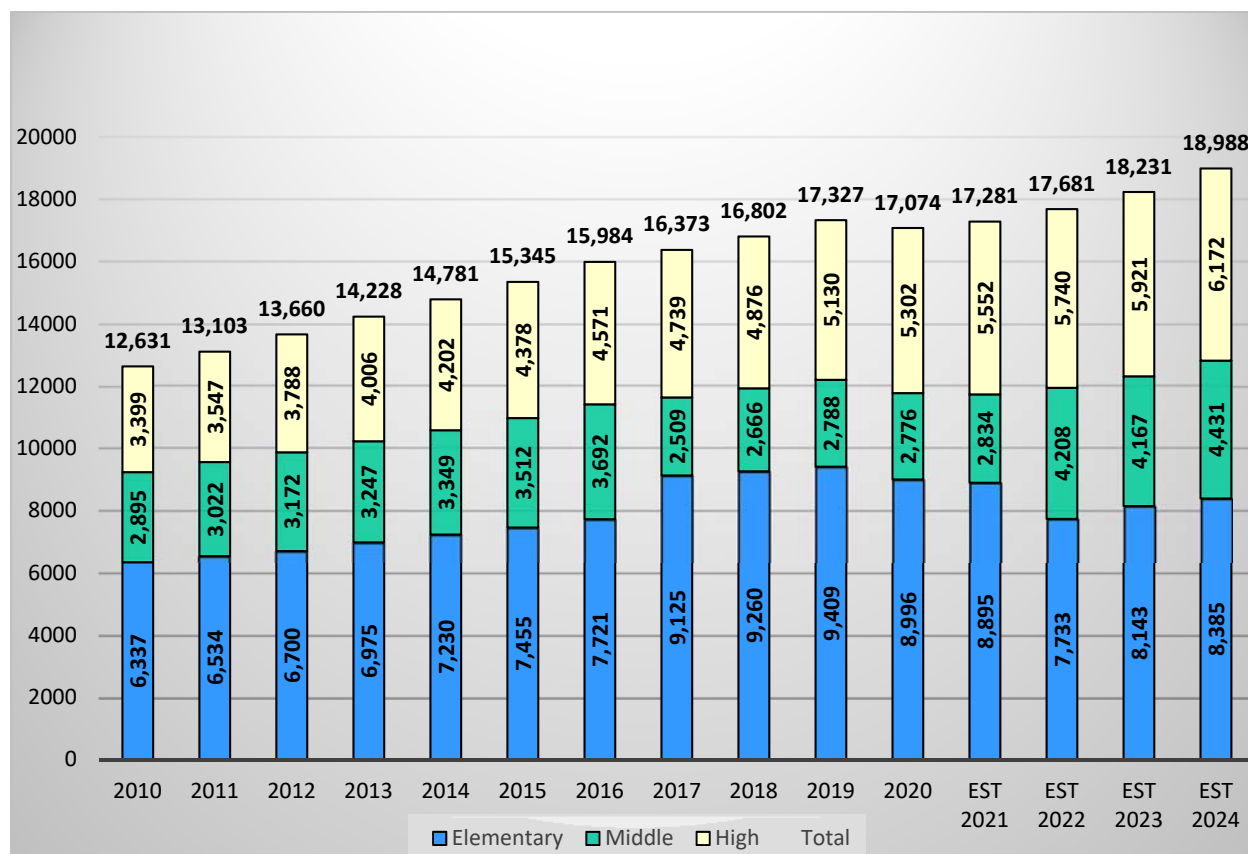


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a critical factor for Wentzville R-IV as it the fastest growing school district in the state. The Wentzville School District has grown by over 5,000 students in the past twelve years. The availability of undeveloped lots will add to the existing population and creates an expectation of continued enrollment growth.

September Enrollment History and Projections



School Level	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Elementary	6,075	6,337	6,534	6,700	6,975	7,230	7,455	7,721	9,125	9,260	9,409	8,996	8,895	7,733	8,143	8,385
Middle	2,786	2,895	3,022	3,172	3,247	3,349	3,512	3,692	2,509	2,666	2,788	2,776	2,834	4,208	4,167	4,431
High	3,264	3,399	3,547	3,788	4,006	4,202	4,378	4,571	4,739	4,876	5,130	5,302	5,552	5,740	5,921	6,172
Total	12,125	12,631	13,103	13,660	14,228	14,781	15,345	15,984	16,373	16,802	17,327	17,074	17,281	17,681	18,231	18,988



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

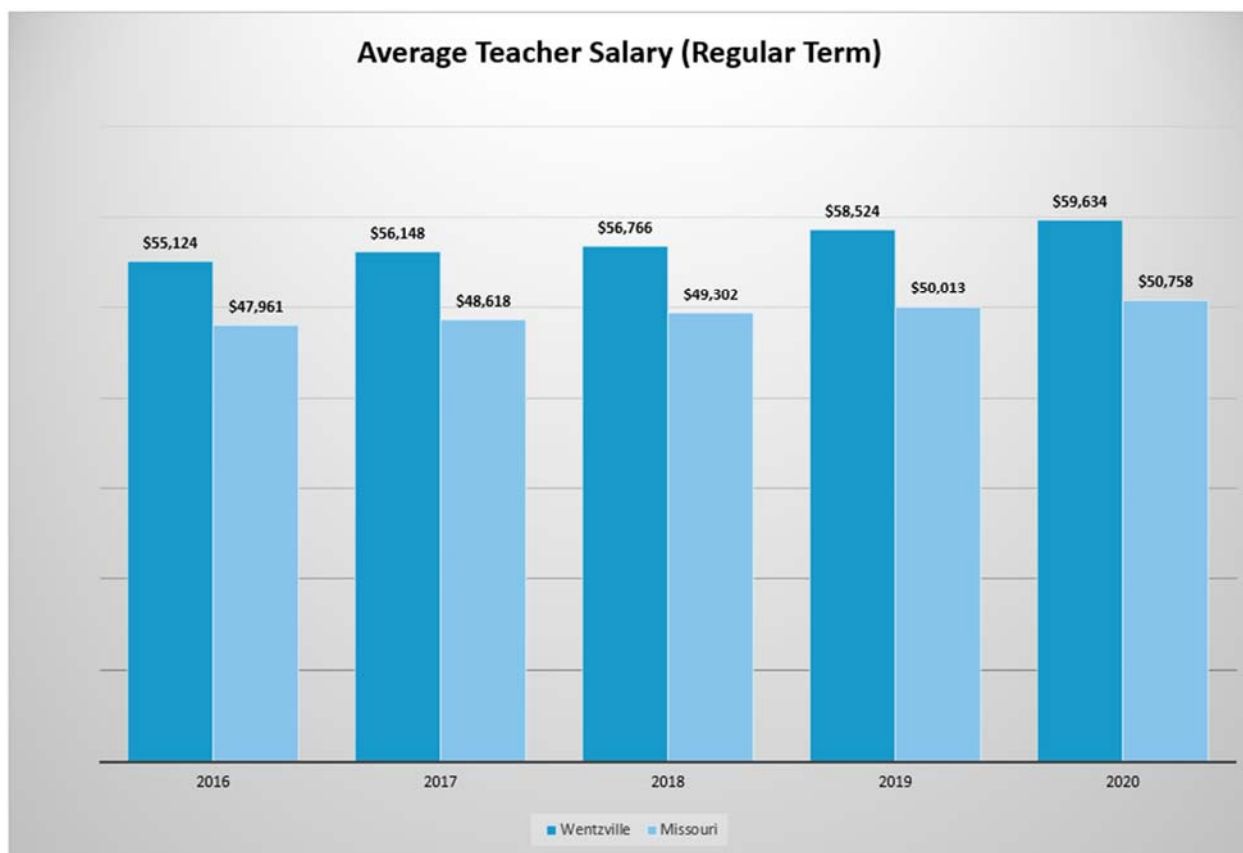
PERSONNEL INFORMATION

Personnel Data

	Year	2016	2017	2018	2019	2020
Average Teacher Salary (Regular Term)	Wentzville	\$55,124	\$56,148	\$56,766	\$58,524	\$59,634
	Missouri	\$47,961	\$48,618	\$49,302	\$50,013	\$50,758
Average Teacher Salary (Total*)	Wentzville	\$56,378	\$57,372	\$57,992	\$59,705	\$60,822
	Missouri	\$49,113	\$49,762	\$50,485	\$51,214	\$51,981
Average Administrator Salary	Wentzville	\$104,169	\$105,000	\$107,537	\$107,238	\$111,103
	Missouri	\$90,078	\$91,513	\$92,738	\$93,970	\$95,525
Average Years of Experience	Wentzville	12.0	12.0	11.8	12.1	12.4
	Missouri	12.8	12.8	12.4	12.5	12.6
Teachers with a Master Degree or Higher (%)	Wentzville	79.1	78.7	77.4	79.4	77.6
	Missouri	61.5	61.4	58.4	58.9	59

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

Average Teacher Salary (Regular Term)





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

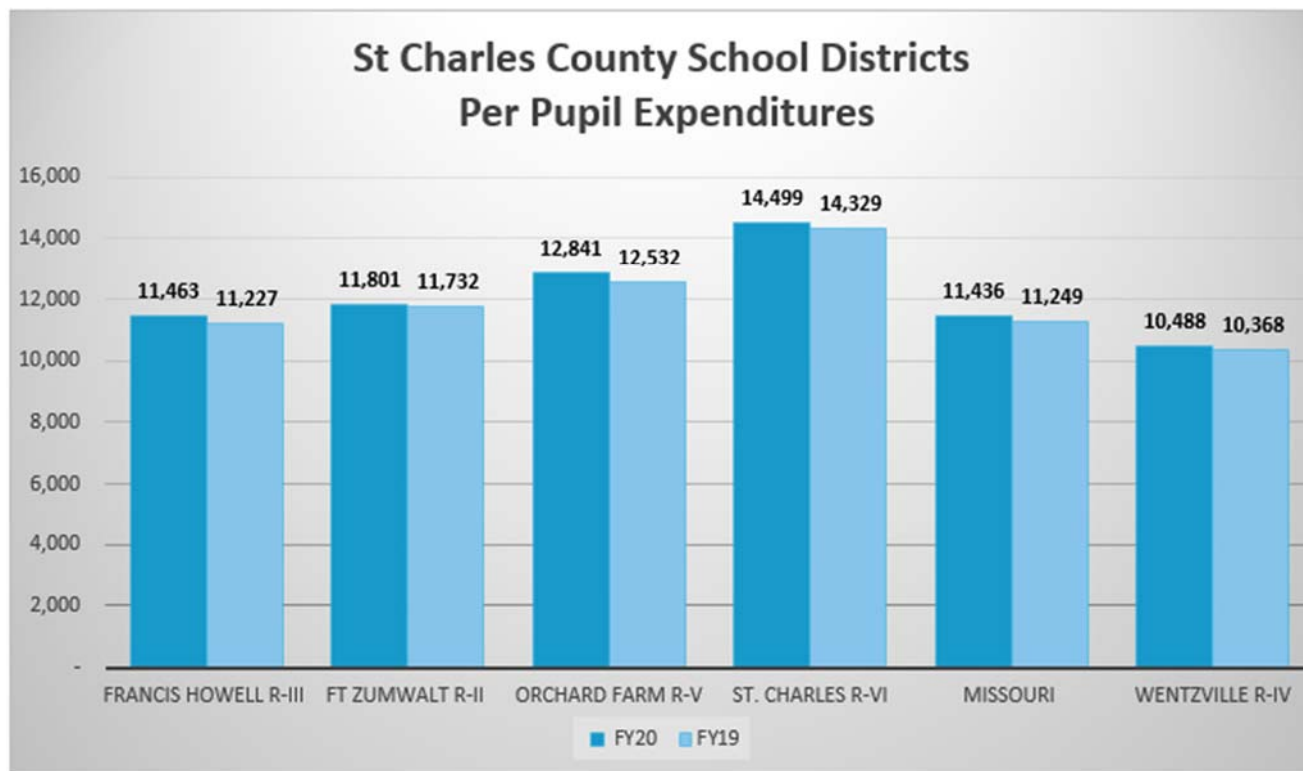
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all students. The District is projecting that there will be five elementary schools (Heritage Primary, Heritage Intermediate, Green Tree, Prairie View, and Peine Ridge) which will be supported by additional resources under Title I as part of the Elementary and Secondary Education Act. These additional resources include additional personnel in the area of reading intervention, additional instructional materials to meet their students' needs, and additional professional learning. The District provides reading intervention and literacy support in grades 6-12 using two tools: Lexia and Reading Plus. Credit recovery is available to all high school students through Fuel-Education, a web-based course platform.

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 per pupil than the state average and surrounding districts while our students have performed in the top 15% of school districts in the state of Missouri.

St. Charles County Per Pupil Expenditures

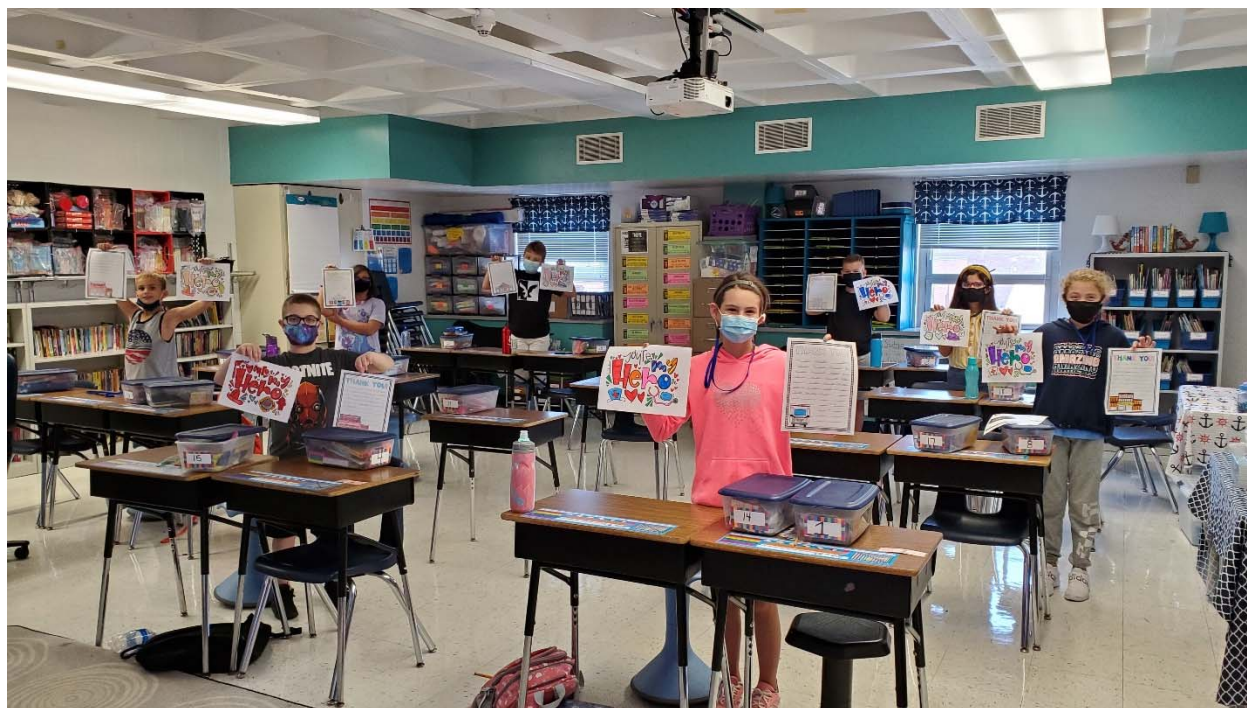




WENTZVILLE R-IV SCHOOL DISTRICT
2021-2022 ANNUAL BUDGET



ORGANIZATIONAL SECTION



2021-2022 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 include 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 and is home to corporate offices and industries such as General Motors, MasterCard Worldwide, and CenturyLink Telephone Operations.

The Wentzville R-IV School District currently provides education to over 17,000 students in Kindergarten through 12th grade, and an additional 500 students in its early childhood education programs. Student population in the District has increased by approximately 5000 students in the past twelve years. 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 thirteen elementary schools, three middle schools, three high schools, an early childhood special education center, an alternative education center and a neurocognitive center. North Point High School, the district's fourth high school, is scheduled to open in August of 2021 and a fourth middle school is scheduled to open in August of 2022. The District also has a variety of operational support buildings and an administration building. The District maintains just over 3 million square feet of space.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

PERSONNEL RESOURCES

The District employs over 2,700 staff members to assist in student learning. Personnel costs account for 84.3% of the District's total operating expenditures. The student to teacher ratio is 19:1 for the District as a whole, with 77.6% 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 is 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.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

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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 2021-2022 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 or service being purchased such as supplies, books, equipment, repairs, 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 FY22 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 sources. 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

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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.
- 5422 American Rescue Plan Elementary & Secondary Schools Emergency Relief Fund - ARP ESSER (ESSER III)
- 5423 CRRSA – Elementary and Secondary Schools Emergency Relief Fund (ESSER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260.
- 5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5425 CARES -Governor's Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5428 Coronavirus Relief Fund (OA CRF): Amounts Received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

- 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
- 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.
- 5473 CARES – School Lunch Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5474 CARES – School Breakfast Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5475 CARES – After-School Snack Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 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.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

EXPENDITURES BY FUNCTION

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

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

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

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

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

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



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXPENDITURES BY OBJECT

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

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

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

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

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

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

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





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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 financial statements. Budgeted amounts are approved by the Board of Education.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

POST EMPLOYMENT BENEFITS

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

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

COMPENSATING ABSENCES

District twelve month employees earn vacation time throughout the fiscal year, and can accumulate a maximum of 20 days at the end of a year. Unused vacation beyond 20 days at the end of a year is forfeited by the employee. In addition, employees qualifying for sick leave are awarded between 10 and 12 days per year based upon their employment classification. Unused days may rollover to the following year, and may accumulate up to a defined amount based upon employee classification. 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 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



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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, buses, 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, Lincoln Financial for life insurance benefits, and Lincoln Financial for disability benefits to participating employees and their families. The participating employees cover costs associated with



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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 insurance policies.

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.



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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.





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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.



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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.





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CAPITAL PROJECTS DEVELOPMENT PROCESS

Capital improvement planning is an important part of the budget development process. 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	North Point High School	\$4,000,000
	Security	
Prop C	New Middle School	\$40,500,000
	Frontier Middle School Addition	
	Wentzville Middle School Addition	
	South Middle Addition	
	Architect fees - Bond	
	HVAC Equipment	\$350,000
	District Concrete	\$200,000
	District Roofing	\$625,000
	District Flooring	\$45,000
	District Asphalt	\$450,000
	Support Services	\$50,000
	THS FACS Room	\$500,000
	Holt shops	\$500,000
	Heritage windows	\$1,200,000
	Heritage interior doors and frames	\$750,000
	Heritage exterior	\$1,000,000
	Architect fees - District	\$200,000



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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 an 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.





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BUDGET DEVELOPMENT CALENDAR

DATE	ACTION
October 16, 2020	<ul style="list-style-type: none">• Complete update of long-range budget plan.
January 22, 2021	<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 22, 2021	<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 18, 2021	<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.
March 1, 2021	<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 18, 2021	<ul style="list-style-type: none">• Review conferences with administrators and directors completed.• Report to BOE on preliminary budget for FY22.
April 30, 2021	<ul style="list-style-type: none">• First draft of the FY22 budget completed including personnel recommendations.• District administrative conferences to revise draft budget - as necessary.
May 20, 2021	<ul style="list-style-type: none">• Report on any significant changes to the budget to the Board of Education, if needed.
June 17, 2021	<ul style="list-style-type: none">• Budget presented to Board of Education for adoption.



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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 District's five-year strategic plan was renewed in 2019 and is the blueprint that guides our work in all areas, including Finance and Facilities. This plan is a blueprint to help move this great district forward and outlines our renewed focus on educating the "whole child." It is a fluid document; reviewed and adjusted as needed to ensure we continue to provide a superior educational experience for all students in this ever-changing world.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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 location and times of each meeting are posted on the District website at least 24 hours before the meeting is scheduled to begin. 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 Kathryn Waller, 280 Interstate Drive, Wentzville, MO 63385 or via email at kathrynwallers@wsdr4.org.

BOARD OF EDUCATION MEMBERS

Mrs. Betsy Bates.....	President
Mr. Daniel Brice	Vice President
Mr. Dale Schaper	Secretary
Mrs. Erin Abbott	Director
Mrs. Sandra Garber	Director
Mr. Jason Goodson	Director
Mrs. Shannon Stolle	Director



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXECUTIVE ADMINISTRATION

2021-2022 Budget Contributors

Curtis Cain, Ph.D. Superintendent
John Schulte Asst. Supt. Administrative Services
Megan Stryjewski, Ed.D Asst. Supt. Teaching & Learning
Jennifer Hecktor, Ed.D Asst. Supt. Human Resources
Richard Angevine, MBA, CPA Chief Financial Officer
Jeri LaBrot, Ed.D Asst. Supt. Student Services
Derrick Docket Chief Communications Officer





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

SCHOOL DIRECTORY

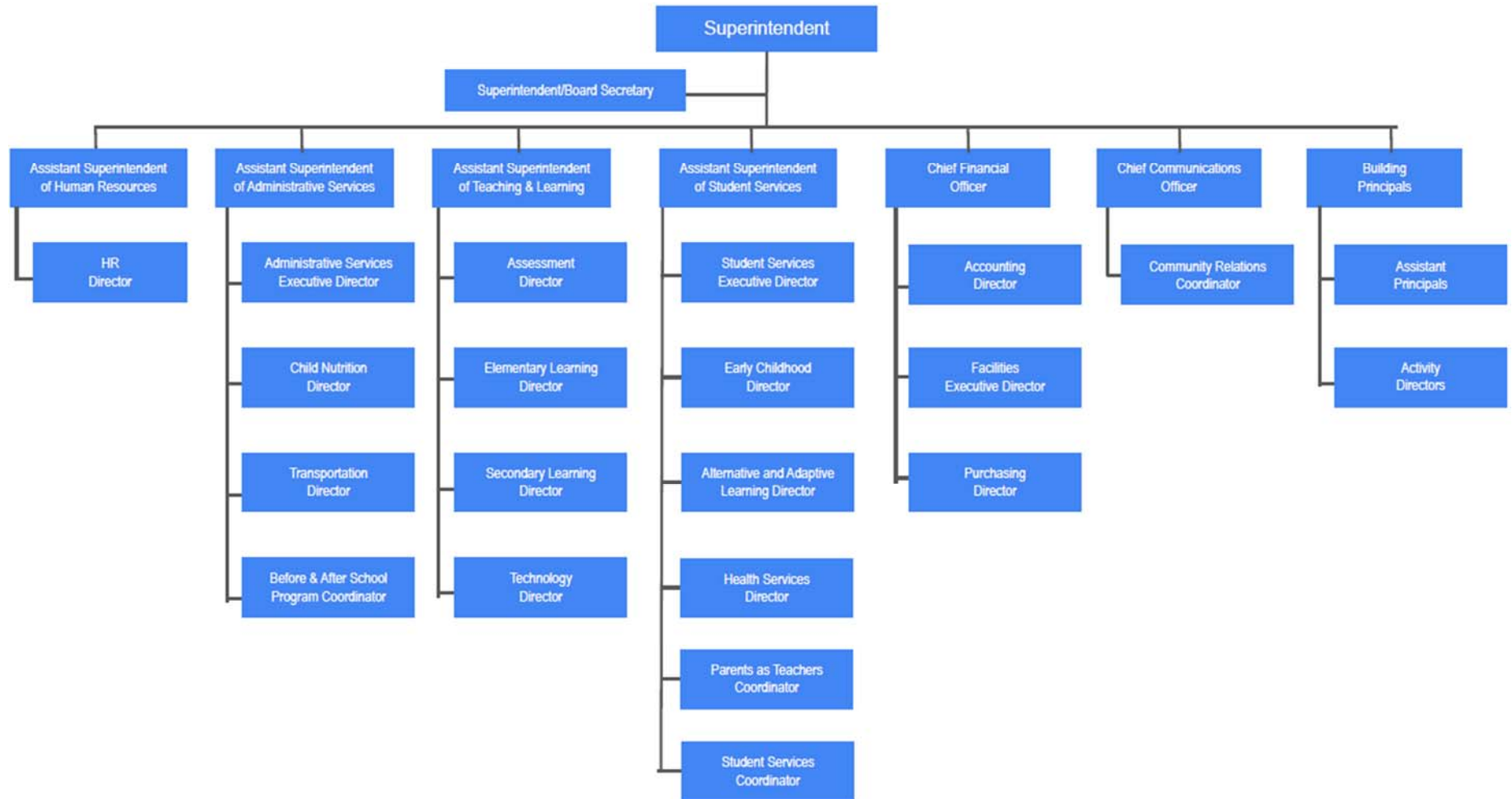
School Name	Address	Principal	Telephone No.
Holt High	600 Campus Drive, Wentzville, 63385	Dr. Shane Schlueter	636-327-3876
Timberland High	559 East Highway N, Wentzville, 63385	Dr. Kyle Lindquist	636-327-3988
Liberty High	2275 Sommers Road, Lake St Louis, 63367	Dr. Ed Nelson	636-561-0075
North Point High	2255 West Meyer Rd. Wentzville, 63385	Dr. Amanda Shelmire	636-327-3876
Frontier Middle	9233 Highway DD, O'Fallon, 63368	Dr. Laura Rowe	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. Kara Welty	636-327-3830
Crossroads Elementary	7500 Highway N, O'Fallon, 63368	Dr. Damian Fay	636-625-4537
Discovery Ridge Elementary	2523 Sommers Road, O'Fallon, 63367	Dr. Katherine Brettschneider	636-561-2354
Duello Elementary	1814 Duello Road, Lake St Louis, 63367	Dr. Danielle Todd	636-327-6050
Green Tree Elementary	1000 Ronald Reagan Drive, Lake St Louis, 63367	Ms. Angela Zoellner	636-625-5600
Heritage Primary Elementary	612 Blumhoff, Wentzville, 63385	Dr. Megan Sutton	636-327-3846
Heritage Intermediate Elementary	601 Carr Street, Wentzville, 63385	Dr. Jodi Oliver	636-327-3839
Journey Elementary	2000 Interstate Drive, Wentzville, MO 63385	Dr. Candice Belton	636-327-3800
Lakeview Elementary	2501 Mexico Road, O'Fallon, 63366	Mr. Douglas Holler	636-332-2923
Peine Ridge Elementary	1107 Peine Road, Wentzville, 63385	Dr. 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	Dr. Ben Hebisen	636-327-3941
Mind Development Center	2120 Bryan Valley Commercial Dr, O'Fallon, 63366	Dr. Ben Hebisen	636-240-8096





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

2021-22 ORGANIZATIONAL CHART

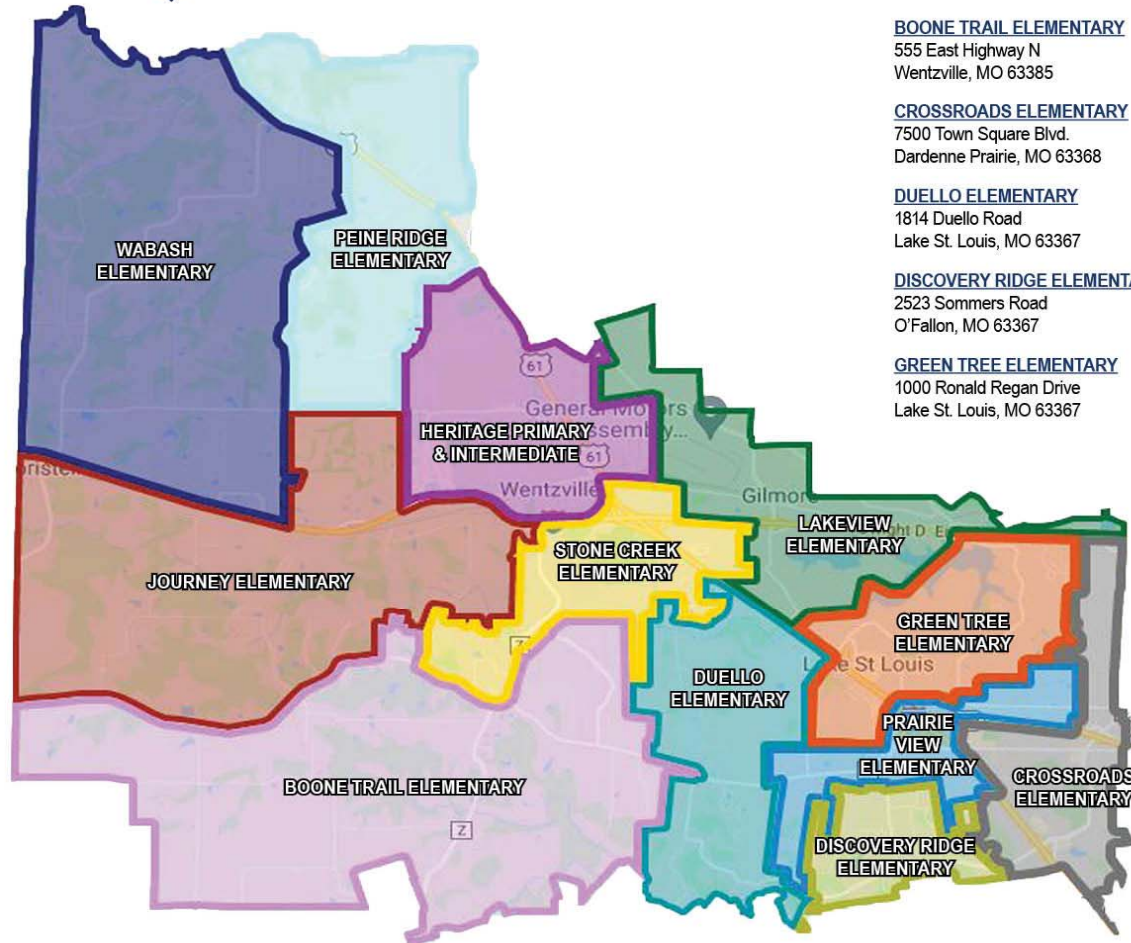




WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET BOUNDARY MAPS



ELEMENTARY SCHOOL BOUNDARIES



BOONE TRAIL ELEMENTARY

555 East Highway N
Wentzville, MO 63385

CROSSROADS ELEMENTARY

7500 Town Square Blvd.
Dardenne Prairie, MO 63368

DUETTO ELEMENTARY

1814 Duello Road
Lake St. Louis, MO 63367

DISCOVERY RIDGE ELEMENTARY

2523 Sommers Road
O'Fallon, MO 63367

GREEN TREE ELEMENTARY

1000 Ronald Regan Drive
Lake St. Louis, MO 63367

HERITAGE PRIMARY (K-2)

612 Blumhoff
Wentzville, MO 63385

HERITAGE INTERMEDIATE

601 Carr St.
Wentzville, MO 63385

JOURNEY ELEMENTARY

2000 Interstate Drive
Wentzville, MO 63385

LAKEVIEW ELEMENTARY

2501 Mexico Road
Wentzville, MO 63385

PEINE RIDGE ELEMENTARY

1107 Peine Road
Wentzville, MO 63385

PRAIRIE VIEW ELEMENTARY

1550 Feise Road
O'Fallon, MO 63385

STONE CREEK ELEMENTARY

1850 Highway Z
Wentzville, MO 63385

WABASH ELEMENTARY

100 Golden Gate Parkway
Wentzville, MO 63385

For informational purposes only.

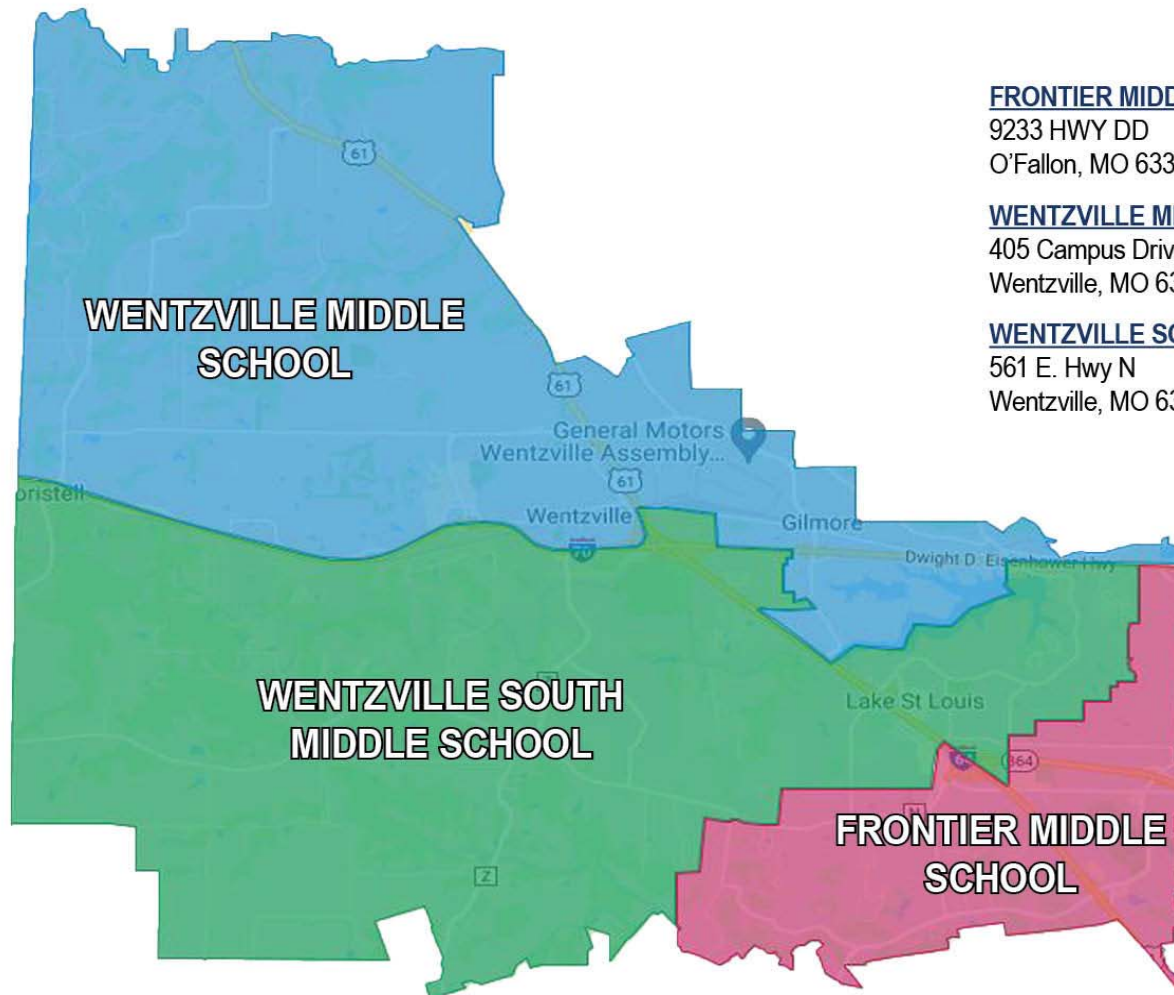
For information about a specific address,
please use the WSD School Boundary Locator
found on our website at wentzville.k12.mo.us



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET



MIDDLE SCHOOL BOUNDARIES



FRONTIER MIDDLE SCHOOL

9233 HWY DD
O'Fallon, MO 63368

WENTZVILLE MIDDLE SCHOOL

405 Campus Drive
Wentzville, MO 63385

WENTZVILLE SOUTH MIDDLE SCHOOL

561 E. Hwy N
Wentzville, MO 63385

For informational purposes only.

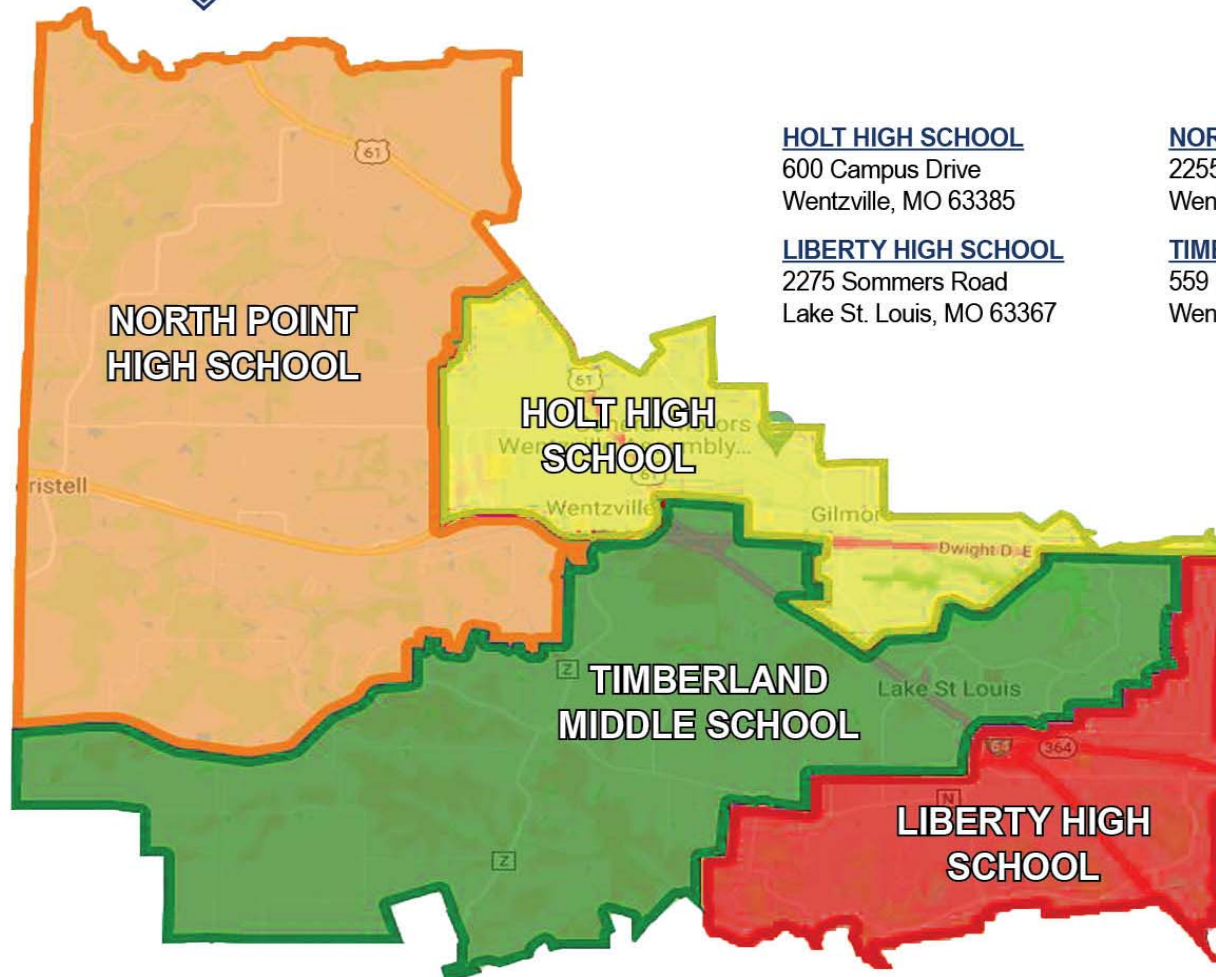
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found on our website at wentzville.k12.mo.us



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET



HIGH SCHOOL BOUNDARIES



HOLT HIGH SCHOOL

600 Campus Drive
Wentzville, MO 63385

LIBERTY HIGH SCHOOL

2275 Sommers Road
Lake St. Louis, MO 63367

NORTH POINT HIGH SCHOOL

2255 West Meyer Road
Wentzville, MO 63385

TIMBERLAND HIGH SCHOOL

559 East Highway N
Wentzville, MO 63385

For informational purposes only.

For information about a specific address,
please use the WSD School Boundary Locator
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FINANCIAL SECTION



2021-2022 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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	\$	260,634,108
Expenditures- All Funds	\$	331,652,991
Over/ (Under)	\$	(71,018,883)
Revenue- Operating Funds*	\$	220,350,958
Expenditures- Operating Funds*	\$	221,564,567
Over/ (Under)	\$	(1,213,609) **

Total balances in all funds will decrease by \$71,018,883. The majority of this decrease is due to the expenditures in the Capital Projects Fund.

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

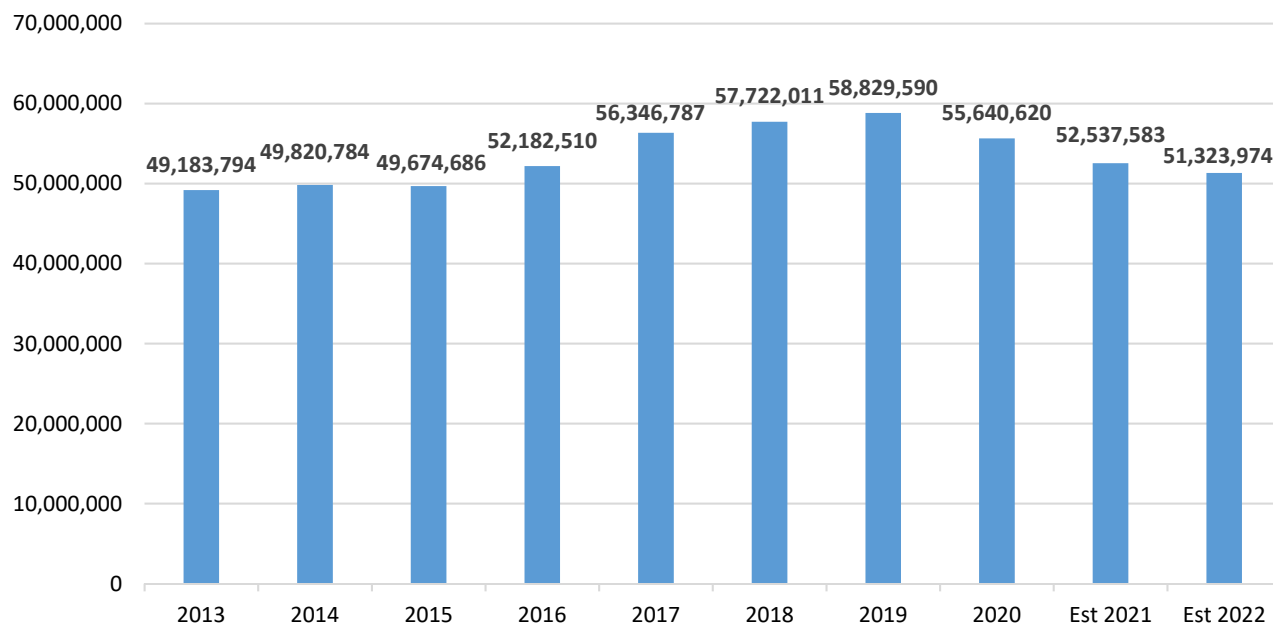
**Operating balances are budgeted to decline by \$1,213,609. Operating fund balances at year end are projected to be \$51,323,974, which represents 23.16% (approximately 2.8 months) of annual operating expenditures.

Operating Fund		
Fiscal Year	Balance	Fund Balance %
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%
2019	58,829,590	31.16%
2020	55,640,620	28.62%
Est 2021	52,537,583	23.83%
Est 2022	51,323,974	23.16%

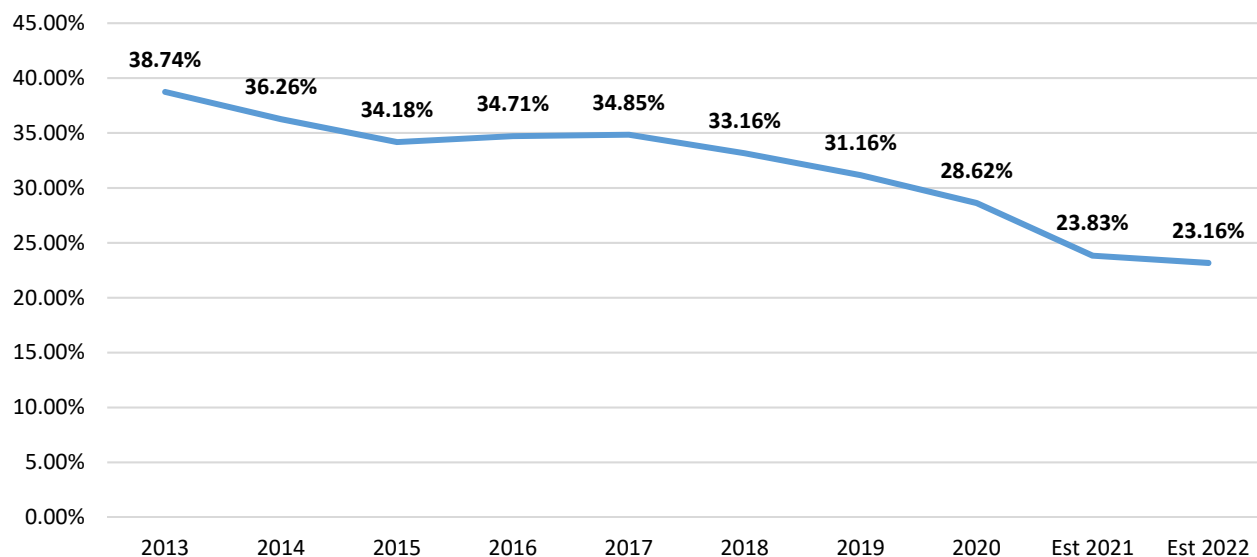


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

Operating Fund Balance



Fund Balances - % of Operating Expenditures



The June 2021 projected balance is based on the FY21 budget as amended. However, year end balances are anticipated to be higher due to unexpended funds throughout various budget codes and revenue that comes in higher than budgeted. These higher balances would flow into the new fiscal year (FY22) as well.



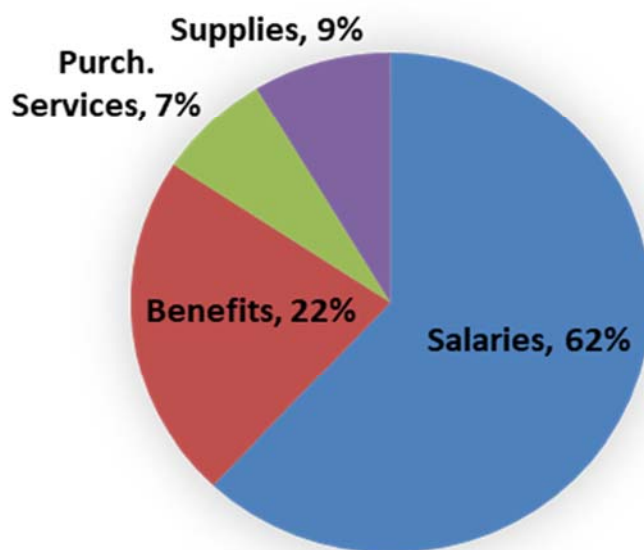
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

OPERATING FUNDS – EXPENDITURES BY OBJECT

Operating (General and Teachers' Funds) Expenses by Object

	Expenses	% of Oper. Exp.	% of Oper. Rev.
Salaries	\$130,734,220	61.97%	65.17%
Benefits	\$46,942,947	22.25%	23.40%
Purch. Services	\$15,056,516	7.14%	7.51%
Supplies	\$18,229,241	8.64%	9.09%
Total Expenses	\$210,962,924	100.00%	105.17%
Total Revenues	\$200,590,442		

Expenses by Object - Operating Funds





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCE

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 6-30-2021	52,537,583	-	75,886,411	128,423,994	27,188,660	155,612,654
Revenues	98,721,066	121,629,893	16,214,877	236,565,835	24,068,273	260,634,108
Expenditures	89,387,292	132,177,275	86,090,902	307,655,469	23,997,522	331,652,991
	9,333,774	(10,547,383)	(69,876,025)	(71,089,634)	70,751	(71,018,883)
Balances before transfers	61,871,356	(10,547,383)	6,010,386	57,334,360	27,259,411	84,593,771
Transfers	(10,547,383)	10,547,383	-	-	-	-
Budget Balance 6-30-2022	51,323,974	-	6,010,385	57,334,359	27,259,411	84,593,770

DETAIL OF GENERAL FUND

	INCIDENTAL	FOOD SERVICE	ACTIVITIES	TOTAL GENERAL FUND
Budget Balance 6-30-2021	53,804,103	(3,179,195)	1,912,675	52,537,583
Revenues	90,723,651	6,197,415	1,800,000	98,721,066
Expenditures	81,273,310	6,313,982	1,800,000	89,387,292
Balances before transfers	63,254,443	(3,295,762)	1,912,675	61,871,356
Transfers	(10,547,383)	-	-	(10,547,383)
Budget Balance 6-30-2022	52,707,061	(3,295,762)	1,912,675	51,323,974

DETAIL OF CAPITAL PROJECTS FUND

	CAPITAL	COPS LEVY	PROP E	PROP C	TOTAL CAPITAL PROJECTS FUND
Budget Balance 6-30-2021	9,844,300	4,923,485	(1,351,405)	62,470,031	75,886,411
Revenues	4,432,093	11,547,784	50,000	185,000	16,214,877
Expenditures	10,270,440	8,820,462	7,000,000	60,000,000	86,090,902
Balances before transfers	4,005,951	7,650,807	(8,301,405)	2,655,031	6,010,386
Transfers	-	-	-	-	-
Budget Balance 6-30-2022	4,005,951	7,650,807	(8,301,405)	2,655,031	6,010,385

MINIMUM BALANCE ANALYSIS COMBINED GENERAL & TEACHERS' FUNDS

Budget Balance 6-30-2021	52,537,583
Revenues	220,350,958
Expenditures	221,564,567
Transfers	-
Budget Balance 6-30-2022	51,323,974
Unrestricted Fund Balance	51,323,974
Balance as a Percent of Expenditures	23.16%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUE DISCUSSION

The Wentzville School District's revenue is comprised of five major revenue sources: local, county, state, federal, and other miscellaneous revenues such as bond sales. For FY22, 95.6% of the budgeted revenue comes from local, county, or state proceeds. Another 4.4% 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 had an increase in 2016. The assessed valuation for FY22 is expected to be approximately \$2.54 billion. Although this makes the assessed values the highest in District history, the increase for 2022 is the smallest increase in reassessment cycles since 2016. It is estimated that the tax rate will be reduced by 21.59 cents due to the reassessment and the limitations of the Hancock Amendment. The District projects that current and delinquent property taxes for all funds will be \$126.9 million.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is still considered a local source but the money is collected at the state level and distributed based on the WADA (Weighted Average Daily Attendance) of each District during the prior year. The District's FY21 WADA went down to approximately 16,216 and the state distribution rate is budgeted to be \$980. The District projects the FY22 Proposition C revenue to be \$15,891,288.

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. An increase in major spending for capital projects has resulted in lower interest revenue for FY22.

COUNTY REVENUE

There are only two sources of county revenue for the District, fines and state assessed utility taxes. Total county revenues are expected to be generally flat and are budgeted at approximately \$3.1 million.



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

STATE REVENUE

The District's second largest revenue source is the state of Missouri's basic foundation formula fund for education. Missouri's Basic Foundation Formula is comprised of two revenue sources: The Basic Formula and the State Gaming monies (Classroom Trust Fund). The state foundation formula, passed in FY05, provides revenues for the District based primarily on a State Adequacy Target (SAT) and student attendance. The District has budgeted the State Adequacy Target (SAT) at 6,375. This budgeted SAT is the same as what the state used in 2021. The FY22 budget projects state basic formula revenue to be approximately \$82 million, up by \$2.3 million from the previous years expected amount. These additional formula funds are primarily the result of increased summer school attendance in 2022 and formula guidelines which allow the District to calculate non-summer school attendance at the highest level of the previous three years. The District will be budgeting FY22 at the 2020 enrollment level of 17,327.

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. The budget anticipates receiving \$1.96 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. The District receives 100% reimbursement of actual expenses in the following fiscal year from state and federal sources. FY22 revenue is based on the budgeted expenses for FY21. The amount of early childhood special education state revenue budgeted for FY22 is \$6 million.

FEDERAL REVENUE

All of the revenue received by the federal government is grant related. The District receives funds from multiple sources but the largest two sources are the Individuals with Disabilities Education Act (\$2.8 million) and the School Breakfast and Lunch Programs (\$5.0 million). An increased level of Federal School Breakfast and Lunch Program funding will continue through FY22 but is expected to be significantly reduced in FY 2023.

Coronavirus Relief Funds, ESSER I Funds, and GEER Funds have been used in FY21 to help support the needs of the District resulting from the COVID 19 pandemic. The District is expected to receive approximately \$2.9 million in ESSER II Funds and \$6.4 million in ESSER III Funds for future use. \$2 million of these funds are budgeted for use



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

in FY22 and additional portions of these funds will be available as COVID issues present themselves. These funds are a non-recurring revenue source that have been issued to the District to help cover expenses related to COVID 19. Any use of these funds which result in budgetary relief will need to be replaced by District funding in future years.

OTHER REVENUE

The District is expecting \$120,000 in this category for FY22 from tuition and transportation provided to other districts.





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGETED REVENUE ALL FUNDS BY OBJECT FY22

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Local:							
5111	Current Taxes	91,344,454	96,828,995	101,403,337	117,747,511	123,460,487	4.9%
5112	Delinquent Taxes	5,664,704	3,912,826	3,265,623	3,274,434	3,475,960	6.2%
5113	Prop C Sales Taxes	14,991,583	15,754,866	16,270,624	17,173,875	15,891,288	-7.5%
5114	Financial Institution Taxes	293,490	63,322	56,640	40,000	45,000	12.5%
5115	M & M (Surcharge Taxes)	922,495	964,712	1,024,172	900,000	900,000	0.0%
5116	In Lieu of Tax	1,853,678	1,762,979	1,579,199	680,000	680,000	0.0%
5141-5143	Earnings on Investments	2,780,064	11,178,240	2,922,410	5,927,470	650,000	-89.0%
5151-5161	Food Service - Program	2,766,044	3,051,806	2,435,284	405,000	80,000	-80.2%
5165	Food Service - Non-Program	1,079,778	1,560,272	1,261,074	505,000	1,078,095	113.5%
5171-5179	Student Activities	2,565,165	2,371,800	1,627,996	1,950,000	1,950,000	0.0%
5181	Community Services	2,632,770	2,761,223	2,339,939	2,856,500	2,468,500	-13.6%
5191-5198	Other Local	7,463,378	1,841,837	1,934,189	2,270,000	1,385,000	-39.0%
Total Local		134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County:							
5211	Fines/Forfeitures/Escheats	345,645	185,723	151,104	150,000	100,000	-33.3%
5221	State Assessed Utility Taxes	2,947,938	2,828,347	2,958,379	2,946,000	3,046,000	3.4%
Total County		3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State:							
5311	Basic Formula	65,398,781	69,679,298	72,024,184	72,806,978	75,272,584	3.4%
5312	Transportation Aid	1,648,486	1,949,669	1,944,926	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	5,437,888	6,057,900	6,382,635	6,000,000	6,000,000	0.0%
5319	Classroom Trust	6,243,850	6,392,376	5,203,307	6,808,812	6,646,318	-2.4%
5324	Parents as Teachers	446,933	465,468	510,580	400,000	400,000	0.0%
5332	Career Education	48,494	29,010	167,254	462,997	362,037	-21.8%
5333	Food Service	44,269	-	-	5,000	40,000	700.0%
5366	MO DNR Energy Loan	-	-	3,073,831	-	-	-
5359	Career Educ Enhancement Grant	198,696	-	-	-	-	-
5369	Residential Placement/Excess Cost	34,402	46,938	41,791	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,763,506	1,979,845	2,838,495	3,535,000	3,085,000	-12.7%
5397	Other State	38,231	949	-	-	-	-
Total State		82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal:							
5412	Medicaid	181,938	218,070	261,649	150,000	200,000	33.3%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	1,600,008	3,731,167	2,338,009	3,023,547	3,091,148	2.2%
5442	Early Childhood Special Education	758,691	405,060	232,839	387,148	322,707	-16.6%
5445	School Lunch Program	1,530,275	18,791	1,130,196	3,050,000	4,335,380	42.1%
5446	School Breakfast Program	274,451	2,112	200,166	550,000	653,940	18.9%
5447	Special Milk Program	-	196,229	2,417	-	-	-
5448	After School Snack Program	10,238	390	11,779	15,000	10,000	-33.3%
5451, 5452	Title I	626,027	1,040,786	1,041,880	1,020,750	425,638	-58.3%
5423-5425, 5428	CARES	-	-	-	2,208,667	2,000,000	-9.0%
5427, 5455-5499	Other Federal	255,769	517,022	518,550	762,442	447,267	-41.3%
Total Federal		5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other:							
5631	Net Insurance Recovery	5,920	8,922	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	11,075,000	157,290,000	-	105,000,000	-	-
5641, 5651	Sale of School Buses/Property	108,330	115,106	148,147	-	-	-100.0%
58xx	Tuition from Other Districts/Contracte	133,773	111,025	189,228	120,000	120,000	0.0%
Total Other		11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues		236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

EXPENDITURE DISCUSSION

The Wentzville R-IV School District's total expenditure budget for FY22 is \$331,652,991.34. This includes \$221,564,567 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 84.3% of the Operating Fund budget is comprised of salary and benefits for staff. The budget includes funding for a total of 49.5 additional staff. This staffing increase includes 18 certified positions and 29.5 support staff positions. The budget for benefits was increased to reflect a 3.3% increase which includes a 4.1% increase in the medical insurance benefits rate.

Supplies and purchased services make up 15.7% of the Operating Fund budget. Building budget expenses were cut by 15% in FY 21 and were applied to supply budgets. These cuts were extended into FY 22. 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 FY22 is \$86,090,903. The majority of this is for construction costs for Prop C projects. Other costs include payments on COPs lease payments, maintenance projects throughout the District, architectural fees, engineering fees and instructional and support equipment purchases. The year-end budgeted balance in the Capital Projects Fund is projected to be \$6.4 million. The majority of this balance is Prop C construction project funds.



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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 FY22 is \$23,982,521. Of this total, \$13,200 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balance for this fund is approximately \$27.3 million.





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGETED EXPENDITURES BY FUND AND FUNCTION FY22

	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Debt Service Fund	Total All Funds
Instructional Expenditures:						
Elementary	4,043,911	38,496,025	7,500	42,547,436	-	42,547,436
Middle	1,565,580	12,951,828	43,637	14,561,045	-	14,561,045
Senior High	1,575,324	25,107,092	122,924	26,805,340	-	26,805,340
Summer School	1,112,218	824,980	-	1,937,198	-	1,937,198
Special Instruction	9,376,494	16,070,131	26,400	25,473,025	-	25,473,025
Supplemental Instruction	14,554	3,281,295	-	3,295,849	-	3,295,849
Early Childhood Special Education	1,268,881	1,931,644	2,000	3,202,525	-	3,202,525
Career Education	301,847	-	339,892	641,739	-	641,739
Student Activities	2,810,284	1,873,234	-	4,683,518	-	4,683,518
Tuition & Contracted Education	-	3,175,579	-	3,175,579	-	3,175,579
Total Instructional Expenditures	22,069,092	103,711,808	542,353	126,323,254	-	126,323,254
Support Services Expenditures:						
Attendance	2,443,498	1,087,629	-	3,531,127	-	3,531,127
Guidance	131,116	4,202,223	-	4,333,339	-	4,333,339
Health, Psych, Speech & Audio	5,559,681	7,789,279	12,800	13,361,760	-	13,361,760
Improvement of Instruction	661,593	1,112,641	-	1,774,234	-	1,774,234
Professional Development	500,009	237,769	-	737,778	-	737,778
Media Services	1,390,099	2,101,639	-	3,491,738	-	3,491,738
Board of Education Services	1,353,349	-	-	1,353,349	-	1,353,349
Executive Administration	1,174,745	3,215,215	4,375	4,394,335	-	4,394,335
Building Level Administration	3,744,289	7,717,012	-	11,461,301	-	11,461,301
Business/Central Services	1,858,533	-	12,750	1,871,283	-	1,871,283
Operation of Plant	20,506,820	-	6,689,000	27,195,820	-	27,195,820
Pupil Transportation	12,729,185	-	1,152,156	13,881,341	-	13,881,341
Food Services	6,293,982	-	20,000	6,313,982	-	6,313,982
Central Office Support Services	4,184,711	670,070	122,000	4,976,781	-	4,976,781
Total Support Services Expenditures	62,531,610	28,133,477	8,013,081	98,678,168	-	98,678,168
Total Instruction & Support Expenditures	84,600,702	131,845,285	8,555,434	225,001,422	-	225,001,422
Community Services Expenditures	4,786,590	331,990	5,000	5,123,580	-	5,123,580
Facilities Acquisition & Construction Exp.	-	-	73,419,000	73,419,000	-	73,419,000
Principal & Interest Expenditures	-	-	4,111,468	4,111,468	23,997,522	28,108,990
Total Expenditures	89,387,292	132,177,275	86,090,903	307,655,470	23,997,522	331,652,992





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUND ALL FUNDS

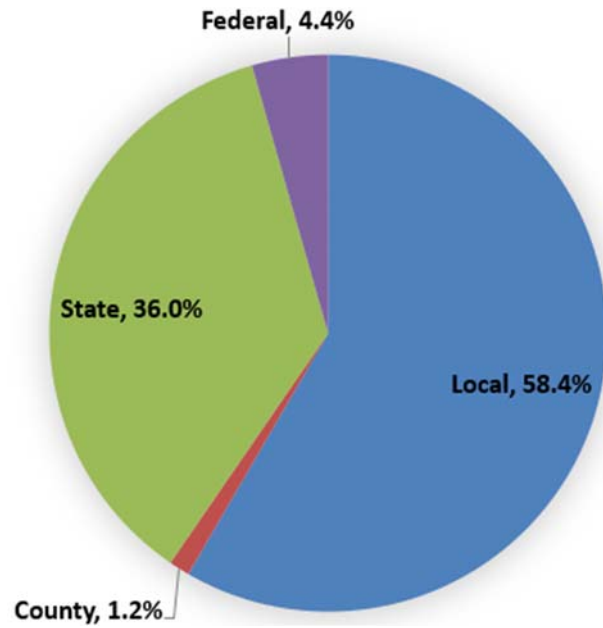
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County	3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State	82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal	5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other	11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues	236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%
Expenditures:						
General Fund	70,285,396	76,269,184	75,330,536	86,839,595	89,387,292	2.9%
Teachers' Fund	103,803,389	112,537,740	119,090,519	133,595,383	132,177,275	-1.1%
Capital Projects	23,454,685	34,180,999	96,325,308	106,521,682	86,090,902	-19.2%
Debt Service	16,380,820	75,447,922	21,656,891	21,749,430	23,997,522	10.3%
Total Expenditures	213,924,290	298,435,845	312,403,254	348,706,090	331,652,991	-4.9%
Yearly Increase (Decrease)	22,590,855	96,887,238	(74,911,420)	16,437,799	(71,018,883)	-532.0%
Fund Balance - July 1	94,608,182	117,199,037	214,086,275	139,174,855	155,612,654	11.8%
Fund Balance - June 30	117,199,037	214,086,275	139,174,855	155,612,654	84,593,771	-45.6%



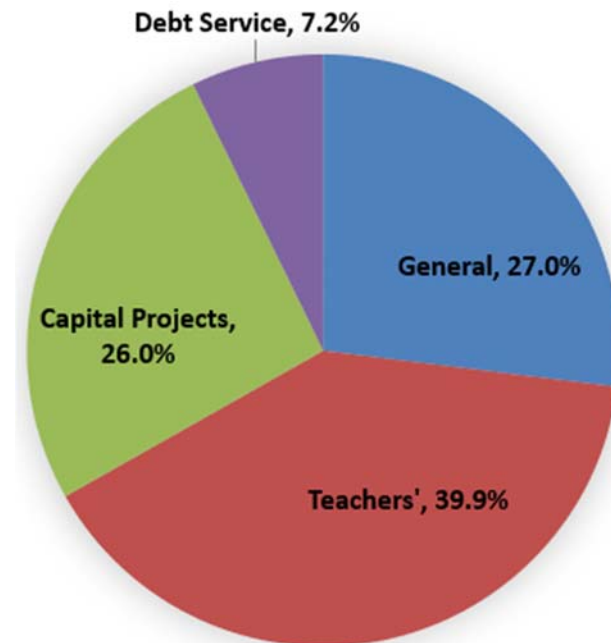


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BUDGETED REVENUE BY SOURCE FY22



BUDGETED EXPENDITURES BY FUND FY22





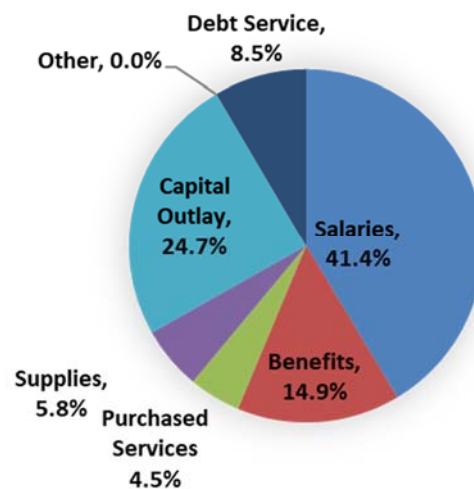
WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County	3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State	82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal	5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other	11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues	236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%
Expenditures:						
Salaries	109,561,241	117,643,525	122,315,632	135,747,884	137,278,857	1.1%
Benefits	36,485,488	39,929,519	43,109,954	47,828,347	49,428,087	3.3%
Purchased Services	10,485,706	12,152,222	11,811,792	16,127,923	15,757,602	-2.3%
Supplies	17,556,350	19,081,658	17,183,676	21,130,824	19,100,021	-9.6%
Capital Outlay	19,645,856	29,396,610	92,266,712	101,480,697	81,979,434	-19.2%
Other	141,200	455,208	15,080	385,433	30,000	-92.2%
Debt Service	20,048,448	79,777,103	25,700,407	26,004,982	28,078,990	8.0%
Total Expenditures	213,924,290	298,435,845	312,403,254	348,706,090	331,652,991	-4.9%
Yearly Increase (Decrease)	22,590,855	96,887,238	(74,911,420)	16,437,799	(71,018,883)	-532.0%
Fund Balance - July 1	94,608,182	117,199,037	214,086,275	139,174,854	155,612,654	11.8%
Fund Balance - June 30	117,199,037	214,086,275	139,174,854	155,612,654	84,593,770	-45.6%

Budgeted Expenditures by Object – All Funds FY22





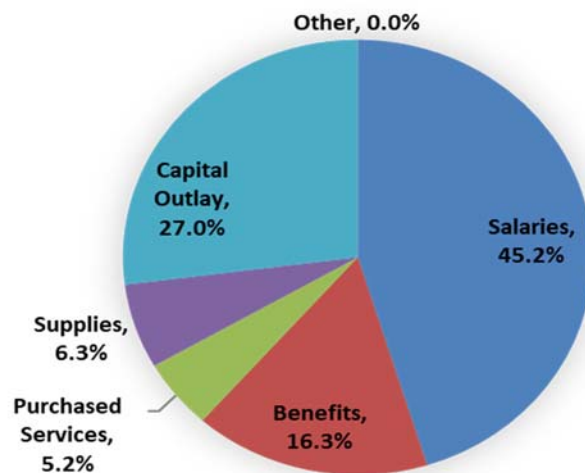
WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2022 Budget	% Change
Revenues:						
Local	114,255,080	118,628,707	115,069,759	131,739,977	128,397,057	-2.5%
County	2,865,942	2,606,124	2,673,404	2,695,000	2,745,000	1.9%
State	78,528,536	82,826,453	88,412,004	92,030,546	93,817,698	1.9%
Federal	5,095,775	5,850,683	5,737,484	11,167,554	11,486,080	2.9%
Other	248,024	125,235,053	337,376	105,120,000	120,000	-99.9%
Total Revenues	200,993,356	335,147,020	212,230,026	342,753,076	236,565,835	-31.0%
Expenditures:						
Salaries	109,561,241	117,643,525	122,315,632	135,747,884	137,278,857	1.1%
Benefits	36,485,488	39,929,519	43,109,954	47,908,347	49,428,087	3.2%
Purchased Services	10,485,706	12,152,222	11,811,792	16,126,161	15,757,602	-2.3%
Supplies	17,556,350	19,081,658	17,183,676	20,652,587	19,100,021	-7.5%
Capital Outlay	19,645,856	29,396,610	92,266,712	101,480,697	81,979,434	-19.2%
Other	3,808,829	432,482	11,554	370,433	15,000	-96.0%
Debt Service	-	4,351,907	4,047,042	4,270,552	4,096,468	-4.1%
Total Expenditures	197,543,470	222,987,923	290,746,363	326,556,660	307,655,469	-5.8%
Yearly Increase (Decrease)	3,449,885	112,159,097	(78,516,337)	16,196,416	(71,089,634)	-538.9%
Fund Balance - July 1	75,534,932	78,984,818	191,143,915	112,627,578	128,823,994	14.4%
Fund Balance - June 30	78,984,818	191,143,915	112,627,578	128,823,994	57,734,360	-55.2%

Budgeted Expenditures by Object – Operating Funds with Capital Projects FY22





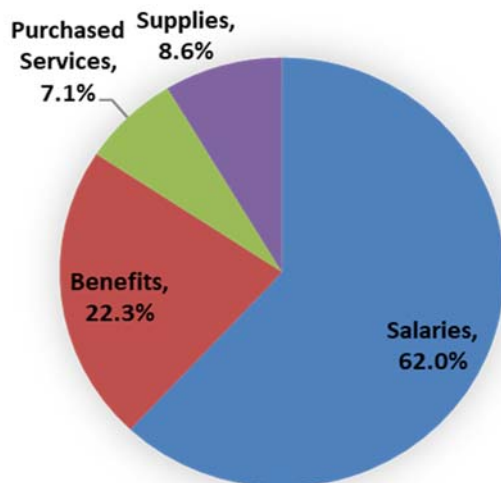
WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	94,867,412	99,685,754	99,442,343	112,126,842	112,990,180	0.8%
County	2,599,789	2,351,664	2,411,988	2,387,000	2,437,000	2.1%
State	77,839,421	82,055,040	84,835,579	91,530,546	93,317,698	2.0%
Federal	5,091,053	5,850,683	5,730,486	11,167,554	11,486,080	2.9%
Other	144,541	120,266	189,228	120,000	120,000	0.0%
Total Revenues	180,542,214	190,063,407	192,609,624	217,331,941	220,350,958	1.4%
Expenditures:						
Salaries	109,561,241	117,643,525	122,315,632	135,747,884	137,278,857	1.1%
Benefits	36,485,488	39,929,519	43,109,954	47,908,347	49,428,087	3.2%
Purchased Services	10,485,706	12,152,222	11,811,792	16,126,161	15,757,602	-2.3%
Supplies	17,556,350	19,081,658	17,183,676	20,652,587	19,100,021	-7.5%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	174,088,785	188,806,924	194,421,055	220,434,978	221,564,567	0.5%
Yearly Increase (Decrease)	6,453,429	1,256,483	(1,811,431)	(3,103,037)	(1,213,609)	-60.9%
Fund Balance - July 1	56,346,787	57,722,011	58,829,590	55,640,621	52,537,583	-5.6%
Transfers	(5,078,205)	(148,904)	(1,377,539)	-	-	
Fund Balance - June 30	57,722,011	58,829,590	55,640,621	52,537,583	51,323,974	-2.3%

Budgeted Expenditures by Object – General & Teachers' Funds FY22





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	64,385,596	67,966,770	67,798,647	73,819,762	74,935,052	1.5%
County	1,525,333	1,466,368	1,555,106	1,430,000	1,530,000	7.0%
State	11,622,177	6,938,927	13,027,052	16,024,162	15,902,455	-0.8%
Federal	2,814,335	1,654,816	2,190,554	7,032,970	6,233,559	-11.4%
Other	144,541	120,266	189,228	120,000	120,000	0.0%
Total Revenues	80,491,981	78,147,148	84,760,587	98,426,893	98,721,066	0.3%
Expenditures:						
Salaries	30,274,024	32,139,348	32,589,842	36,394,738	38,483,481	5.7%
Benefits	13,300,271	14,818,512	15,785,953	17,882,471	19,221,767	7.5%
Purchased Services	9,154,751	10,229,666	9,771,066	11,909,800	12,582,023	5.6%
Supplies	17,556,350	19,081,658	17,183,676	20,652,587	19,100,021	-7.5%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	70,285,396	76,269,184	75,330,536	86,839,595	89,387,292	2.9%
Yearly Increase (Decrease)	10,206,585	1,877,963	9,430,052	11,587,298	9,333,774	-19.4%
Fund Balance - July 1	50,226,794	55,355,173	57,084,232	55,640,619	52,537,582	-5.6%
Transfers	(5,078,205)	(148,904)	(10,873,665)	(14,690,335)	(10,547,383)	-28.2%
Fund Balance - June 30	55,355,173	57,084,232	55,640,619	52,537,582	51,323,973	-2.3%





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT TEACHERS' FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	30,481,816	31,718,983	31,643,696	38,307,081	38,055,128	-0.7%
County	1,074,455	885,296	856,881	957,000	907,000	-5.2%
State	66,217,244	75,116,113	71,808,527	75,506,384	77,415,243	2.5%
Federal	2,276,718	4,195,867	3,539,932	4,134,583	5,252,522	27.0%
Other	-	-	-	-	-	
Total Revenues	100,050,233	111,916,260	107,849,037	118,905,048	121,629,893	2.3%
Expenditures:						
Salaries	79,287,217	85,504,177	89,725,790	99,353,146	98,795,376	-0.6%
Benefits	23,185,217	25,111,007	27,324,001	30,025,876	30,206,320	0.6%
Purchased Services	1,330,955	1,922,556	2,040,727	4,216,361	3,175,579	-24.7%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	103,803,389	112,537,740	119,090,519	133,595,383	132,177,275	-1.1%
Yearly Increase (Decrease)	(3,753,156)	(621,480)	(11,241,482)	(14,690,335)	(10,547,383)	-28.2%
Fund Balance - July 1	6,119,993	2,366,837	1,745,357	0	0	0.0%
Transfers		-	9,496,126	14,690,335	10,547,383	-28.2%
Fund Balance - June 30	2,366,837	1,745,357	0	0	0	0.0%





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	19,387,668	18,942,954	15,627,416	19,613,135	15,406,877	-21.4%
County	266,154	254,460	261,416	308,000	308,000	0.0%
State	689,115	771,412	3,576,425	500,000	500,000	0.0%
Federal	4,722	-	6,998	-	-	-
Other	103,483	125,114,787	148,147	105,000,000	-	-100.0%
Total Revenues	20,451,141	145,083,613	19,620,402	125,421,135	16,214,877	-87.1%
Expenditures:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	19,645,856	29,396,610	92,266,712	101,480,697	81,979,434	-19.2%
Other	3,808,829	432,482	11,554	370,433	15,000	-96.0%
Debt Service	-	4,351,907	4,047,042	4,270,552	4,096,468	-4.1%
Total Expenditures	23,454,685	34,180,999	96,325,308	106,121,682	86,090,902	-18.9%
Yearly Increase (Decrease)	(3,003,544)	110,902,614	(76,704,906)	19,299,453	(69,876,025)	-462.1%
Fund Balance - July 1	19,188,145	21,262,807	132,314,324	56,986,957	76,286,411	33.9%
Transfers	5,078,205	148,904	1,377,539	-	-	
Fund Balance - June 30	21,262,807	132,314,324	56,986,957	76,286,411	6,410,385	-91.6%





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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	North Point High School	\$4,000,000
	Security	
Prop C	New Middle School	\$40,500,000
	Frontier Middle School Addition	
	Wentzville Middle School Addition	
	South Middle Addition	
	Architect fees - Bond	
	HVAC Equipment	\$350,000
	District Concrete	\$200,000
	District Roofing	\$625,000
	District Flooring	\$45,000
	District Asphalt	\$450,000
	Support Services	\$50,000
	THS FACS Room	\$500,000
	Holt shops	\$500,000
	Heritage windows	\$1,200,000
	Heritage interior doors and frames	\$750,000
	Heritage exterior	\$1,000,000
	Architect fees - District	\$200,000



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	20,102,526	23,424,171	21,050,729	21,989,813	23,667,273	7.6%
County	427,641	407,946	436,079	401,000	401,000	0.0%
State	3,775,000	3,775,000	3,775,000	-	-	
Federal	141,623	278,946	-	-	-	
Other	11,075,000	32,290,000	-	-	-	
Total Revenues	35,521,789	60,176,063	25,261,807	22,390,813	24,068,273	7.5%
Expenditures:						
Principal	11,250,000	66,240,573	10,871,508	11,218,131	13,200,000	17.7%
Interest	5,001,904	9,184,623	10,781,856	10,516,299	10,782,522	2.5%
Other	128,916	22,726	3,526	15,000	15,000	0.0%
Total Expenditures	16,380,820	75,447,922	21,656,891	21,749,430	23,997,522	10.3%
Yearly Increase (Decrease)	19,140,970	(15,271,859)	3,604,917	641,383	70,751	-89.0%
Fund Balance - July 1	19,073,250	38,214,220	22,942,361	26,547,277	27,188,660	2.4%
Fund Balance - June 30	38,214,220	22,942,361	26,547,277	27,188,660	27,259,411	0.3%





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

DEBT OBLIGATION

BOND AMORTIZATION SCHEDULE

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2022	5,391,261	5,391,261	13,200,000	23,982,521
2023	5,130,074	5,130,074	14,190,000	24,450,149
2024	4,840,124	4,840,124	15,355,000	25,035,249
2025	4,592,391	8,035,415	10,726,975	23,354,781
2026	4,383,441	5,972,998	13,480,443	23,836,881
2027	4,207,541	7,048,910	13,023,631	24,280,081
2028	4,070,791	5,995,214	14,835,576	24,901,581
2029	3,829,541	4,904,411	16,000,130	24,734,081
2030	3,551,841	3,551,841	16,945,000	24,048,681
2031	3,269,191	3,269,191	17,580,000	24,118,381
2032	2,917,591	2,917,591	18,295,000	24,130,181
2033	2,551,691	2,551,691	19,010,000	24,113,381
2034	2,203,541	2,203,541	19,685,000	24,092,081
2035	1,875,191	1,875,191	20,355,000	24,105,381
2036	1,535,141	1,535,141	21,050,000	24,120,281
2037	1,182,141	1,182,141	21,765,000	24,129,281
2038	816,491	816,491	22,510,000	24,142,981
2039	437,391	437,391	23,110,000	23,984,781
2040	220,734	220,734	23,545,000	23,986,469
TOTALS	\$57,006,103	\$67,879,349	\$334,661,754	\$459,547,206



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BONDING CAPACITY

With the current level of outstanding debt, the District is estimating \$59 million will be available in bonding capacity. Continued growth in assessed values should continue to increase our 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
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%
2020	\$2,238,536,661	\$335,780,499	\$240,879,885	\$94,900,614	10.76%
2021	\$2,351,865,527	\$352,779,829	\$334,661,754	\$18,118,075	14.23%
Est 2022	\$2,539,246,489	\$380,886,973	\$321,461,754	\$59,425,219	12.66%

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





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County	3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State	82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal	5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other	11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues	236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%
Instructional Expenditures:						
Elementary	39,380,666	42,650,718	45,215,890	41,800,246	42,547,436	1.8%
Middle	10,989,066	12,296,699	12,852,615	13,928,999	14,561,045	4.5%
Senior High	21,010,824	21,810,915	22,907,477	25,045,518	26,805,340	7.0%
Summer School	1,295,124	1,772,637	1,400,148	638,602	1,937,198	203.3%
Special Instruction	22,578,787	21,251,390	22,428,951	31,742,462	25,473,025	-19.8%
Supplemental Instruction	1,708,875	1,832,580	1,355,291	3,005,473	3,295,849	9.7%
Early Childhood Special Education	4,945,918	2,479,716	2,492,534	3,019,688	3,202,525	6.1%
Career Education	133,644	13,140	214,176	597,624	641,739	7.4%
Student Activities	5,375,457	4,272,054	3,578,352	4,219,750	4,683,518	11.0%
Tuition & Contracted Education	1,330,955	1,931,189	2,039,112	4,216,361	3,175,579	-24.7%
Total Instructional Expenditures	108,749,318	110,311,040	114,484,546	128,214,722	126,323,254	-1.5%
Support Services Expenditures:						
Attendance	1,576,250	2,035,739	3,050,788	3,520,731	3,531,127	0.3%
Guidance	5,569,712	3,894,098	3,872,468	4,329,999	4,333,339	0.1%
Health, Psych, Speech & Audio	2,644,081	11,226,576	11,702,063	13,819,333	13,361,760	-3.3%
Improvement of Instruction	2,633,130	1,509,123	1,638,017	2,324,106	1,774,234	-23.7%
Professional Development	670,071	809,123	626,787	433,292	737,778	70.3%
Media Services	3,062,804	2,963,014	3,112,339	3,658,166	3,491,738	-4.5%
Board of Education Services	962,821	1,101,361	1,240,227	1,333,925	1,353,349	1.5%
Executive Administration	804,182	4,047,752	5,226,363	4,612,143	4,389,960	-4.8%
Building Level Administration	9,917,525	10,404,252	10,579,970	12,592,910	11,465,676	-9.0%
Business/Central Services	1,547,515	1,718,490	1,780,114	2,072,240	1,871,283	-9.7%
Operation of Plant	19,999,990	18,199,381	19,446,852	22,553,878	27,195,820	20.6%
Pupil Transportation	10,307,462	12,456,116	10,981,957	13,131,413	13,881,341	5.7%
Food Services	6,095,346	6,668,493	5,528,606	5,407,532	6,313,982	16.8%
Central Office Support Services	3,323,067	3,383,702	3,781,868	5,325,064	4,976,781	-6.5%
Total Support Services Expenditures	69,113,956	80,417,219	82,568,421	95,114,732	98,678,168	3.7%
Total Instruction & Support Expenditures	177,863,274	190,728,259	197,052,967	223,329,454	225,001,422	0.7%
Community Services Expenditures	2,347,909	3,726,512	3,663,123	4,784,221	5,123,580	7.1%
Facilities Acquisition & Construction Exp.	13,523,459	23,748,763	85,971,677	94,202,000	73,419,000	-22.1%
Principal & Interest Expenditures	20,189,648	80,232,311	25,715,487	26,390,415	28,108,990	6.5%
Total Expenditures	213,924,290	298,435,845	312,403,254	348,706,090	331,652,991	-4.9%
Yearly Increase (Decrease)	22,590,855	96,887,238	(74,911,420)	16,437,799	(71,018,883)	-532.0%
Fund Balance - July 1	94,608,182	117,199,037	214,086,275	139,174,855	155,612,654	11.8%
Fund Balance - June 30	117,199,037	214,086,275	139,174,855	155,612,654	84,593,771	-45.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	114,255,080	118,628,707	115,069,759	131,739,977	128,397,057	-2.5%
County	2,865,942	2,606,124	2,673,404	2,695,000	2,745,000	1.9%
State	78,528,536	82,826,453	88,412,004	92,030,546	93,817,698	1.9%
Federal	5,095,775	5,850,683	5,737,484	11,167,554	11,486,080	2.9%
Other	248,024	125,235,053	337,376	105,120,000	120,000	-99.9%
Total Revenues	200,993,356	335,147,020	212,230,026	342,753,076	236,565,835	-31.0%
Instructional Expenditures:						
Elementary	39,380,666	42,650,718	45,215,890	42,075,246	42,547,436	1.1%
Middle	10,989,066	12,296,699	12,852,615	13,928,999	14,561,045	4.5%
Senior High	21,010,824	21,810,915	22,907,477	25,045,518	26,805,340	7.0%
Summer School	1,295,124	1,772,637	1,400,148	638,602	1,937,198	203.3%
Special Instruction	22,578,787	21,251,444	22,428,951	31,752,462	25,473,025	-19.8%
Supplemental Instruction	1,708,875	1,832,526	1,355,291	3,005,473	3,295,849	9.7%
Early Childhood Special Education	4,945,918	2,479,716	2,492,534	3,019,688	3,202,525	6.1%
Career Education	133,644	13,140	214,176	597,624	641,739	7.4%
Student Activities	5,375,457	4,272,054	3,578,352	4,219,750	4,683,518	11.0%
Tuition & Contracted Education	1,330,955	1,931,189	2,039,112	4,216,361	3,175,579	-24.7%
Total Instructional Expenditures	108,749,317	110,311,040	114,484,546	128,499,722	126,323,254	-1.7%
Support Services Expenditures:						
Attendance	1,576,250	2,035,739	3,050,788	3,520,731	3,531,127	0.3%
Guidance	5,569,712	3,894,098	3,872,468	4,329,999	4,333,339	0.1%
Health, Psych, Speech & Audio	2,644,081	11,226,576	11,702,063	13,339,333	13,361,760	0.2%
Improvement of Instruction	2,633,130	1,509,123	1,638,017	2,324,106	1,774,234	-23.7%
Professional Development	670,071	809,123	626,787	433,292	737,778	70.3%
Media Services	3,062,804	2,963,014	3,112,339	3,658,166	3,491,738	-4.5%
Board of Education Services	962,821	1,101,361	1,240,227	1,333,925	1,353,349	1.5%
Executive Administration	804,182	4,047,752	5,226,363	4,612,143	4,394,335	-4.7%
Building Level Administration	9,917,525	10,404,252	10,579,970	12,592,910	11,461,301	-9.0%
Business/Central Services	1,547,515	1,718,490	1,780,114	2,072,240	1,871,283	-9.7%
Operation of Plant	19,999,990	18,199,381	19,446,852	22,663,878	27,195,820	20.0%
Pupil Transportation	10,307,462	12,456,116	10,981,957	13,168,413	13,881,341	5.4%
Food Services	6,095,346	6,668,493	5,528,606	5,417,532	6,313,982	16.5%
Central Office Support Services	3,323,067	3,383,702	3,781,868	5,328,064	4,976,781	-6.6%
Total Support Services Expenditures	69,113,956	80,417,219	82,568,421	94,794,732	98,678,168	4.1%
Total Instruction & Support Expenditures	177,863,273	190,728,259	197,052,967	223,294,454	225,001,422	0.8%
Community Services Expenditures	2,347,909	3,726,512	3,663,123	4,784,221	5,123,580	7.1%
Facilities Acquisition & Construction Exp.	13,523,459	23,748,763	85,971,677	94,237,000	73,419,000	-22.1%
Principal & Interest Expenditures	3,808,829	4,784,389	4,058,596	4,640,985	4,111,468	-11.4%
Total Expenditures	197,543,470	222,987,923	290,746,363	326,956,660	307,655,470	-5.9%
Yearly Increase (Decrease)	3,449,886	112,159,097	(78,516,337)	15,796,416	(71,089,635)	-550.0%
Fund Balance - July 1	75,534,932	78,984,818	191,143,915	112,627,578	128,423,994	14.0%
Fund Balance - June 30	78,984,818	191,143,915	112,627,578	128,423,994	57,334,359	-55.4%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL AND TEACHERS' FUNDS

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	94,867,412	99,685,754	99,442,343	112,126,842	112,990,180	0.8%
County	2,599,789	2,351,664	2,411,988	2,387,000	2,437,000	2.1%
State	77,839,421	82,055,040	84,835,579	91,530,546	93,317,698	2.0%
Federal	5,091,053	5,850,683	5,730,486	11,167,554	11,486,080	2.9%
Other	144,541	120,266	189,228	120,000	120,000	0.0%
Total Revenues	180,542,214	190,063,407	192,609,624	217,331,941	220,350,958	1.4%
Instructional Expenditures:						
Elementary	39,163,329	42,610,603	45,165,781	41,394,223	42,539,936	2.8%
Middle	10,952,909	12,231,543	12,758,026	13,907,479	14,517,408	4.4%
Senior High	20,881,705	21,652,471	22,821,523	24,826,789	26,682,416	7.5%
Summer School	1,295,124	1,772,637	1,400,148	638,602	1,937,198	203.3%
Special Instruction	22,562,417	21,246,545	22,411,778	31,740,062	25,446,625	-19.8%
Supplemental Instruction	1,708,875	1,832,526	1,355,291	3,005,473	3,295,849	9.7%
Early Childhood Special Education	4,942,793	2,478,503	2,492,534	3,010,668	3,200,525	6.3%
Career Education	129,551	13,140	180,070	347,543	301,847	-13.1%
Student Activities	5,375,457	4,272,054	3,571,130	4,219,750	4,683,518	11.0%
Tuition & Contracted Education	1,330,955	1,931,189	2,039,112	4,216,361	3,175,579	-24.7%
Total Instructional Expenditures	108,343,116	110,041,212	114,195,391	127,306,951	125,780,900	-1.2%
Support Services Expenditures:						
Attendance	1,576,250	2,035,739	3,050,788	3,520,731	3,531,127	0.3%
Guidance	5,569,712	3,894,098	3,872,468	4,329,999	4,333,339	0.1%
Health, Psych, Speech & Audio	2,644,081	11,224,944	11,689,627	13,284,533	13,348,960	0.5%
Improvement of Instruction	2,633,130	1,509,123	1,638,017	2,324,106	1,774,234	-23.7%
Professional Development	670,071	809,123	626,787	433,292	737,778	70.3%
Media Services	3,062,804	2,961,814	3,112,339	3,658,166	3,491,738	-4.5%
Board of Education Services	962,821	1,101,361	1,240,227	1,333,925	1,353,349	1.5%
Executive Administration	804,182	3,995,434	4,270,435	4,612,143	4,389,960	-4.8%
Building Level Administration	9,915,859	10,155,391	10,444,747	11,556,982	11,461,301	-0.8%
Business/Central Services	1,537,138	1,714,842	1,780,114	2,042,225	1,858,533	-9.0%
Operation of Plant	15,805,673	15,968,651	15,805,726	18,662,244	20,506,820	9.9%
Pupil Transportation	9,066,843	9,849,350	9,845,507	11,937,518	12,729,185	6.6%
Food Services	6,017,141	6,519,527	5,528,606	5,397,532	6,293,982	16.6%
Central Office Support Services	3,207,344	3,299,806	3,660,345	5,251,911	4,854,781	-7.6%
Total Support Services Expenditures	63,473,049	75,039,200	76,565,733	88,345,307	90,665,087	2.6%
Total Instruction & Support Expenditures	171,816,165	185,080,412	190,761,123	215,652,257	216,445,987	0.4%
Community Services Expenditures	2,272,620	3,726,512	3,659,931	4,782,721	5,118,580	7.0%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	174,088,785	188,806,924	194,421,055	220,434,978	221,564,567	0.5%
Yearly Increase (Decrease)	6,453,429	1,256,483	(1,811,431)	(3,103,037)	(1,213,609)	-60.9%
Fund Balance - July 1	56,346,788	57,722,011	58,829,590	55,640,621	52,537,583	-5.6%
Transfers	(5,078,205)	(148,904)	(1,377,539)	-	-	
Fund Balance - June 30	57,722,011	58,829,590	55,640,621	52,537,583	51,323,974	-2.3%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	64,385,596	67,966,770	67,798,647	73,819,762	74,935,052	1.5%
County	1,525,333	1,466,368	1,555,106	1,430,000	1,530,000	7.0%
State	11,622,177	6,938,927	13,027,052	16,024,162	15,902,455	-0.8%
Federal	2,814,335	1,654,816	2,190,554	7,032,970	6,233,559	-11.4%
Other	144,541	120,266	189,228	120,000	120,000	0.0%
Total Revenues	80,491,981	78,147,148	84,760,587	98,426,893	98,721,066	0.3%
Instructional Expenditures:						
Elementary	3,586,873	4,861,121	5,351,053	4,290,089	4,043,911	-5.7%
Middle	1,110,928	1,470,870	1,384,654	1,494,626	1,565,580	4.7%
Senior High	2,115,483	1,915,848	1,677,719	1,896,907	1,575,324	-17.0%
Summer School	624,051	955,823	940,764	193,279	1,112,218	475.4%
Special Instruction	7,084,585	7,881,789	7,899,514	9,284,943	9,376,494	1.0%
Supplemental Instruction	35,335	42,552	27,603	95,427	14,554	-84.7%
Early Childhood Special Education	2,002,305	1,033,260	1,031,249	1,240,119	1,268,881	2.3%
Career Education	129,551	13,140	180,070	347,543	301,847	-13.1%
Student Activities	4,018,048	2,862,704	2,130,691	2,750,225	2,810,284	2.2%
Tuition & Contracted Education	-	8,633	-	-	-	-
Total Instructional Expenditures	20,707,158	21,045,741	20,623,318	21,593,158	22,069,092	2.2%
Support Services Expenditures:						
Attendance	1,576,250	2,035,739	2,097,392	2,414,414	2,443,498	1.2%
Guidance	338,412	135,231	118,853	123,399	131,116	6.3%
Health, Psych, Speech & Audio	2,644,081	4,292,988	4,346,177	5,583,514	5,559,681	-0.4%
Improvement of Instruction	908,824	777,233	742,940	1,454,715	661,593	-54.5%
Professional Development	447,588	583,185	452,651	325,485	500,009	53.6%
Media Services	1,417,308	1,227,659	1,364,462	1,659,662	1,390,099	-16.2%
Board of Education Services	962,821	1,101,361	1,240,227	1,333,925	1,353,349	1.5%
Executive Administration	391,185	1,358,387	1,466,054	1,472,391	1,174,745	-20.2%
Building Level Administration	3,569,797	3,338,817	3,306,074	3,924,841	3,744,289	-4.6%
Business/Central Services	1,537,138	1,714,842	1,780,114	2,042,225	1,858,533	-9.0%
Operation of Plant	15,805,673	15,968,651	15,805,726	18,662,244	20,506,820	9.9%
Pupil Transportation	9,066,843	9,849,350	9,845,507	11,937,518	12,729,185	6.6%
Food Services	6,017,141	6,519,527	5,528,606	5,397,532	6,293,982	16.6%
Central Office Support Services	2,727,492	2,702,741	3,059,423	4,595,613	4,184,711	-8.9%
Total Support Services Expenditures	47,410,552	51,605,709	51,154,206	60,927,478	62,531,610	2.6%
Total Instruction & Support Expenditures	68,117,711	72,651,450	71,777,524	82,520,636	84,600,702	2.5%
Community Services Expenditures	2,167,686	3,617,734	3,553,012	4,318,959	4,786,590	10.8%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	-
Principal & Interest Expenditures	-	-	-	-	-	-
Total Expenditures	70,285,396	76,269,184	75,330,536	86,839,595	89,387,292	2.9%
Yearly Increase (Decrease)	10,206,585	1,877,963	9,430,052	11,587,298	9,333,774	-19.4%
Fund Balance - July 1	50,226,794	55,355,174	57,084,233	55,640,620	52,537,583	-5.6%
Transfer	(5,078,205)	(148,904)	(10,873,665)	(14,690,335)	(10,547,383)	-28.2%
Fund Balance - June 30	55,355,174	57,084,233	55,640,620	52,537,583	51,323,974	-2.3%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	30,481,816	31,718,983	31,643,696	38,307,081	38,055,128	-0.7%
County	1,074,455	885,296	856,881	957,000	907,000	-5.2%
State	66,217,244	75,116,113	71,808,527	75,506,384	77,415,243	2.5%
Federal	2,276,718	4,195,867	3,539,932	4,134,583	5,252,522	27.0%
Other	-	-	-	-	-	
Total Revenues	100,050,233	111,916,260	107,849,037	118,905,048	121,629,893	2.3%
Instructional Expenditures:						
Elementary	35,576,456	37,749,481	39,814,728	37,104,134	38,496,025	3.8%
Middle	9,841,982	10,760,673	11,373,371	12,412,853	12,951,828	4.3%
Senior High	18,766,222	19,736,623	21,143,803	22,929,883	25,107,092	9.5%
Summer School	671,073	816,814	459,384	445,323	824,980	85.3%
Special Instruction	15,477,832	13,364,756	14,512,263	22,455,119	16,070,131	-28.4%
Supplemental Instruction	1,673,540	1,789,975	1,327,688	2,910,046	3,281,295	12.8%
Early Childhood Special Education	2,940,489	1,445,243	1,461,285	1,770,549	1,931,644	9.1%
Career Education	-	-	-	-	-	
Student Activities	1,357,410	1,409,350	1,440,438	1,469,525	1,873,234	27.5%
Tuition & Contracted Education	1,330,955	1,922,556	2,039,112	4,216,361	3,175,579	-24.7%
Total Instructional Expenditures	87,635,958	88,995,470	93,572,073	105,713,792	103,711,808	-1.9%
Support Services Expenditures:						
Attendance	-	-	953,396	1,106,317	1,087,629	-1.7%
Guidance	5,231,300	3,758,867	3,753,615	4,206,600	4,202,223	-0.1%
Health, Psych, Speech & Audio	-	6,931,956	7,343,450	7,701,019	7,789,279	1.1%
Improvement of Instruction	1,724,306	731,890	895,077	869,392	1,112,641	28.0%
Professional Development	222,482	225,938	174,136	107,807	237,769	120.6%
Media Services	1,645,496	1,734,155	1,747,877	1,998,504	2,101,639	5.2%
Board of Education Services	-	-	-	-	-	
Executive Administration	412,997	2,637,047	2,804,381	3,139,752	3,215,215	2.4%
Building Level Administration	6,346,062	6,816,574	7,138,673	7,632,141	7,717,012	1.1%
Business/Central Services	-	-	-	-	-	
Operation of Plant	-	-	-	-	-	
Pupil Transportation	-	-	-	-	-	
Food Services	-	-	-	-	-	
Central Office Support Services	479,853	597,065	600,922	656,298	670,070	2.1%
Total Support Services Expenditures	16,062,497	23,433,492	25,411,527	27,417,829	28,133,477	2.6%
Total Instruction & Support Expenditures	103,698,455	112,428,962	118,983,600	133,131,621	131,845,285	-1.0%
Community Services Expenditures	104,934	108,778	106,919	463,762	331,990	-28.4%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	103,803,389	112,537,740	119,090,519	133,595,383	132,177,275	-1.1%
Yearly Increase (Decrease)	(3,753,156)	(621,480)	(11,241,482)	(14,690,335)	(10,547,383)	-28.2%
Fund Balance - July 1	6,119,993	2,366,837	1,745,357	0	0	0.0%
Transfer	-	-	9,496,126	14,690,335	10,547,383	
Fund Balance - June 30	2,366,837	1,745,357	0	0	0	0.0%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	19,387,668	18,942,954	15,627,416	19,613,135	15,406,877	-21.4%
County	266,154	254,460	261,416	308,000	308,000	0.0%
State	689,115	771,412	3,576,425	500,000	500,000	0.0%
Federal	4,722	-	6,998	-	-	-
Other	103,483	125,114,787	148,147	105,000,000	-	-100.0%
Total Revenues	20,451,141	145,083,613	19,620,402	125,421,135	16,214,877	-87.1%
Instructional Expenditures:						
Elementary	217,337	40,115	50,109	681,023	7,500	-98.9%
Middle	36,157	65,156	94,589	21,520	43,637	102.8%
Senior High	129,120	158,444	85,954	218,728	122,924	-43.8%
Summer School	-	-	-	-	0	-
Special Instruction	16,370	4,899	17,174	12,400	26,400	112.9%
Supplemental Instruction	-	-	-	-	0	-
Early Childhood Special Education	3,125	1,213	-	9,020	2,000	-77.8%
Career Education	4,093	-	34,106	250,081	339,892	35.9%
Student Activities	-	-	7,223	-	0	-
Tuition & Contracted Education	-	-	-	-	0	-
Total Instructional Expenditures	406,202	269,828	289,155	1,192,772	542,353	-54.5%
Support Services Expenditures:						
Attendance	-	-	-	-	-	-
Guidance	-	-	-	-	-	-
Health, Psych, Speech & Audio	-	1,632	12,436	54,800	12,800	-76.6%
Improvement of Instruction	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-
Media Services	-	1,200	-	-	-	-
Board of Education Services	-	-	-	-	-	-
Executive Administration	-	52,318	955,929	-	4,375	-
Building Level Administration	1,666	248,861	135,224	1,035,927	-	-100.0%
Business/Central Services	10,377	3,648	-	30,015	12,750	-57.5%
Operation of Plant	4,194,317	2,230,730	3,641,126	4,001,635	6,689,000	67.2%
Pupil Transportation	1,240,619	2,606,767	1,136,450	1,230,895	1,152,156	-6.4%
Food Services	78,205	148,966	-	20,000	20,000	0.0%
Central Office Support Services	115,722	83,896	121,523	76,153	122,000	60.2%
Total Support Services Expenditures	5,640,907	5,378,019	6,002,688	6,449,425	8,013,081	24.2%
Total Instruction & Support Expenditures	6,047,108	5,647,847	6,291,844	7,642,197	8,555,434	11.9%
Community Services Expenditures	75,289	-	3,191	1,500	5,000	233.4%
Facilities Acquisition & Construction Exp.	13,523,459	23,748,763	85,971,677	94,237,000	73,419,000	-22.1%
Principal & Interest Expenditures	3,808,829	4,784,389	4,058,596	4,640,985	4,111,468	-11.4%
Total Expenditures	23,454,685	34,180,999	96,325,308	106,521,682	86,090,903	-19.2%
Yearly Increase (Decrease)	(3,003,544)	110,902,614	(76,704,906)	18,899,453	(69,876,026)	-469.7%
Fund Balance - July 1	19,188,145	21,262,806	132,314,324	56,986,957	75,886,411	33.2%
Transfers	5,078,205	148,904	1,377,539	-	-	-
Fund Balance - June 30	21,262,807	132,314,324	56,986,957	75,886,411	6,010,385	-92.1%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Revenues:						
Local	20,102,526	23,424,171	21,050,729	21,989,813	23,667,273	7.6%
County	427,641	407,946	436,079	401,000	401,000	0.0%
State	3,775,000	3,775,000	3,775,000	-	-	
Federal	141,623	278,946	-	-	-	
Other	11,075,000	32,290,000	-	-	-	
Total Revenues	35,521,789	60,176,063	25,261,807	22,390,813	24,068,273	7.5%
Expenditures:						
Principal	11,250,000	66,240,573	10,871,508	11,218,131	13,200,000	17.7%
Interest	5,001,904	9,184,623	10,781,856	10,516,299	10,782,522	2.5%
Other	128,916	22,726	3,526	15,000	15,000	0.0%
Total Expenditures	16,380,820	75,447,922	21,656,891	21,749,430	23,997,522	10.3%
Yearly Increase (Decrease)	19,140,970	(15,271,859)	3,604,917	641,383	70,751	-89.0%
Fund Balance - July 1	19,073,250	38,214,219	22,942,360	26,547,277	27,188,660	2.4%
Fund Balance - June 30	38,214,219	22,942,360	26,547,277	27,188,660	27,259,411	0.3%





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT ALL FUNDS

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Local:							
5111	Current Taxes	91,344,454	96,828,995	101,403,337	117,747,511	123,460,487	4.9%
5112	Delinquent Taxes	5,664,704	3,912,826	3,265,623	3,274,434	3,475,960	6.2%
5113	Prop C Sales Taxes	14,991,583	15,754,866	16,270,624	17,173,875	15,891,288	-7.5%
5114	Financial Institution Taxes	293,490	63,322	56,640	40,000	45,000	12.5%
5115	M & M (Surcharge Taxes)	922,495	964,712	1,024,172	900,000	900,000	0.0%
5116	In Lieu of Tax	1,853,678	1,762,979	1,579,199	680,000	680,000	0.0%
5141-5143	Earnings on Investments	2,780,064	11,178,240	2,922,410	5,927,470	650,000	-89.0%
5151-5161	Food Service - Program	2,766,044	3,051,806	2,435,284	405,000	80,000	-80.2%
5165	Food Service - Non-Program	1,079,778	1,560,272	1,261,074	505,000	1,078,095	113.5%
5171-5179	Student Activities	2,565,165	2,371,800	1,627,996	1,950,000	1,950,000	0.0%
5181	Community Services	2,632,770	2,761,223	2,339,939	2,856,500	2,468,500	-13.6%
5191-5198	Other Local	7,463,378	1,841,837	1,934,189	2,270,000	1,385,000	-39.0%
Total Local		134,357,605	142,052,879	136,120,487	153,729,790	152,064,330	-1.1%
County:							
5211	Fines/Forfeitures/Escheats	345,645	185,723	151,104	150,000	100,000	-33.3%
5221	State Assessed Utility Taxes	2,947,938	2,828,347	2,958,379	2,946,000	3,046,000	3.4%
Total County		3,293,584	3,014,070	3,109,482	3,096,000	3,146,000	1.6%
State:							
5311	Basic Formula	65,398,781	69,679,298	72,024,184	72,806,978	75,272,584	3.4%
5312	Transportation Aid	1,648,486	1,949,669	1,944,926	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	5,437,888	6,057,900	6,382,635	6,000,000	6,000,000	0.0%
5319	Classroom Trust	6,243,850	6,392,376	5,203,307	6,808,812	6,646,318	-2.4%
5324	Parents as Teachers	446,933	465,468	510,580	400,000	400,000	0.0%
5332	Career Education	48,494	29,010	167,254	462,997	362,037	-21.8%
5333	Food Service	44,269	-	-	5,000	40,000	700.0%
5366	MO DNR Energy Loan	-	-	3,073,831	-	-	-
5359	Career Educ Enhancement Grant	198,696	-	-	-	-	-
5369	Residential Placement/Excess Cost	34,402	46,938	41,791	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,763,506	1,979,845	2,838,495	3,535,000	3,085,000	-12.7%
5397	Other State	38,231	949	-	-	-	-
Total State		82,303,536	86,601,453	92,187,004	92,030,546	93,817,698	1.9%
Federal:							
5412	Medicaid	181,938	218,070	261,649	150,000	200,000	33.3%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	1,600,008	3,731,167	2,338,009	3,023,547	3,091,148	2.2%
5442	Early Childhood Special Education	758,691	405,060	232,839	387,148	322,707	-16.6%
5445	School Lunch Program	1,530,275	18,791	1,130,196	3,050,000	4,335,380	42.1%
5446	School Breakfast Program	274,451	2,112	200,166	550,000	653,940	18.9%
5447	Special Milk Program	-	196,229	2,417	-	-	-
5448	After School Snack Program	10,238	390	11,779	15,000	10,000	-33.3%
5451, 5452	Title I	626,027	1,040,786	1,041,880	1,020,750	425,638	-58.3%
5423-5425, 5428	CARES	-	-	-	2,208,667	2,000,000	-
5427, 5455-5499	Other Federal	255,769	517,022	518,550	762,442	447,267	-41.3%
Total Federal		5,237,397	6,129,629	5,737,484	11,167,554	11,486,080	2.9%
Other:							
5631	Net Insurance Recovery	5,920	8,922	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	11,075,000	157,290,000	-	105,000,000	-	-
5641, 5651	Sale of School Buses/Property	108,330	115,106	148,147	-	-	-100.0%
58xx	Tuition from Other Districts/Contracte	133,773	111,025	189,228	120,000	120,000	0.0%
Total Other		11,323,024	157,525,053	337,376	105,120,000	120,000	-99.9%
Total Revenues		236,515,145	395,323,083	237,491,834	365,143,889	260,634,108	-28.6%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
	Local:						
5111	Current Taxes	74,279,158	78,751,762	81,576,988	96,816,867	100,636,230	3.9%
5112	Delinquent Taxes	4,606,404	3,182,331	2,627,130	2,634,218	2,833,356	7.6%
5113	Prop C Sales Taxes	14,991,583	15,754,866	16,270,624	17,173,875	15,891,288	-7.5%
5114	Financial Institution Taxes	293,490	63,322	56,640	40,000	45,000	12.5%
5115	M & M (Surcharge Taxes)	922,495	964,712	1,024,172	900,000	900,000	0.0%
5116	In Lieu of Tax	1,510,105	1,433,844	1,270,435	547,047	554,288	1.3%
5141-5143	Earnings on Investments	1,144,708	6,890,931	2,645,289	5,641,470	575,300	-89.8%
5151-5161	Food Service - Program	2,766,044	3,051,806	2,435,284	405,000	80,000	-80.2%
5165	Food Service - Non-Program	1,079,778	1,560,272	1,261,074	505,000	1,078,095	113.5%
5171-5179	Student Activities	2,565,165	2,371,800	1,627,996	1,950,000	1,950,000	0.0%
5181	Community Services	2,632,770	2,761,223	2,339,939	2,856,500	2,468,500	-13.6%
5191-5198	Other Local	7,463,378	1,841,837	1,934,189	2,270,000	1,385,000	-39.0%
	Total Local	114,255,080	118,628,707	115,069,759	131,739,977	128,397,057	-2.5%
	County:						
5211	Fines/Forfeitures/Escheats	345,645	185,723	151,104	150,000	100,000	-33.3%
5221	State Assessed Utility Taxes	2,520,297	2,420,401	2,522,300	2,545,000	2,645,000	3.9%
	Total County	2,865,942	2,606,124	2,673,404	2,695,000	2,745,000	1.9%
	State:						
5311	Basic Formula	65,398,781	69,679,298	72,024,184	72,806,978	75,272,584	3.4%
5312	Transportation Aid	1,648,486	1,949,669	1,944,926	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	5,437,888	6,057,900	6,382,635	6,000,000	6,000,000	0.0%
5319	Classroom Trust	2,468,850	2,617,376	1,428,307	6,808,812	6,646,318	-2.4%
5324	Parents as Teachers	446,933	465,468	510,580	400,000	400,000	0.0%
5332	Career Education	48,494	29,010	167,254	462,997	362,037	-21.8%
5333	Food Service	44,269	-	-	5,000	40,000	700.0%
5366	MO DNR Energy Loan	-	-	3,073,831	-	-	-
5359	Career Educ Enhancement Grant	198,696	-	-	-	-	-
5369	Residential Placement/Excess Cost	34,402	46,938	41,791	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,763,506	1,979,845	2,838,495	3,535,000	3,085,000	-12.7%
5397	Other State	38,231	949	-	-	-	-
	Total State	78,528,536	82,826,453	88,412,004	92,030,546	93,817,698	1.9%
	Federal:						
5412	Medicaid	181,938	218,070	261,649	150,000	200,000	33.3%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	1,600,008	3,731,167	2,338,009	3,023,547	3,091,148	2.2%
5442	Early Childhood Special Education	758,691	405,060	232,839	387,148	322,707	-16.6%
5445	School Lunch Program	1,530,275	18,791	1,130,196	3,050,000	4,335,380	42.1%
5446	School Breakfast Program	274,451	2,112	200,166	550,000	653,940	18.9%
5447	Special Milk Program	-	196,229	2,417	-	-	-
5448	After School Snack Program	10,238	390	11,779	15,000	10,000	-33.3%
5451, 5452	Title I	626,027	1,040,786	1,041,880	1,020,750	425,638	-58.3%
5423-5425, 5428	CARES	-	-	-	2,208,667	2,000,000	-
5427, 5455-5499	Other Federal	114,146	238,077	518,550	762,442	447,267	-41.3%
	Total Federal	5,095,775	5,850,683	5,737,484	11,167,554	11,486,080	2.9%
	Other:						
5631	Net Insurance Recovery	5,920	8,922	-	-	-	-
5611, 5692	Sale/Refunding of Bonds	-	125,000,000	-	105,000,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	108,330	115,106	148,147	-	-	-
58xx	Tuition from Other Districts	133,773	111,025	189,228	120,000	120,000	0.0%
	Total Other	248,024	125,235,053	337,376	105,120,000	120,000	-99.9%
	Total Revenues	200,993,356	335,147,020	212,230,026	342,753,076	236,565,835	-31.0%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL AND TEACHERS' FUNDS

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Local:							
5111	Current Taxes	62,402,784	66,171,143	68,399,200	82,905,097	86,030,079	3.8%
5112	Delinquent Taxes	3,869,893	2,673,953	2,202,748	2,208,691	2,422,128	9.7%
5113	Prop C Sales Taxes	14,991,583	15,754,866	16,270,624	17,173,875	15,891,288	-7.5%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	922,495	964,712	1,024,172	900,000	900,000	0.0%
5116	In Lieu of Tax	1,269,158	1,204,787	1,065,211	458,679	473,840	3.3%
5141-5143	Earnings on Investments	956,237	1,331,695	882,786	494,000	311,250	-37.0%
5151-5161	Food Service - Program	2,766,044	3,051,806	2,435,284	405,000	80,000	-80.2%
5165	Food Service - Non-Program	1,079,778	1,560,272	1,261,074	505,000	1,078,095	113.5%
5171-5179	Student Activities	2,565,165	2,371,800	1,627,996	1,950,000	1,950,000	0.0%
5181	Community Services	2,632,770	2,761,223	2,339,939	2,856,500	2,468,500	-13.6%
5191-5198	Other Local	1,411,503	1,839,496	1,933,309	2,270,000	1,385,000	-39.0%
Total Local		94,867,412	99,685,754	99,442,343	112,126,842	112,990,180	0.8%
County:							
5211	Fines/Forfeitures/Escheats	345,645	185,723	151,104	150,000	100,000	-33.3%
5221	State Assessed Utility Taxes	2,254,143	2,165,941	2,260,884	2,237,000	2,337,000	4.5%
Total County		2,599,789	2,351,664	2,411,988	2,387,000	2,437,000	2.1%
State:							
5311	Basic Formula	65,398,781	69,679,298	72,024,184	72,806,978	75,272,584	3.4%
5312	Transportation Aid	1,648,486	1,949,669	1,944,926	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	4,937,888	5,286,488	5,882,635	5,500,000	5,500,000	0.0%
5319	Classroom Trust	2,468,850	2,617,376	1,428,307	6,808,812	6,646,318	-2.4%
5324	Parents as Teachers	446,933	465,468	510,580	400,000	400,000	0.0%
5332	Career Education	44,829	29,010	164,660	462,997	362,037	-21.8%
5333	Food Service	44,269	-	-	5,000	40,000	700.0%
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	13,246	-	-	-	-	
5369	Residential Placement/Excess Cost	34,402	46,938	41,791	55,000	55,000	0.0%
5381	High Need Fund--Special Education	2,763,506	1,979,845	2,838,495	3,535,000	3,085,000	-12.7%
5397	Other State	38,231	949	-	-	-	
Total State		77,839,421	82,055,040	84,835,579	91,530,546	93,317,698	2.0%
Federal:							
5412	Medicaid	181,938	218,070	261,649	150,000	200,000	33.3%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	1,595,286	3,731,167	2,331,011	3,023,547	3,091,148	2.2%
5442	Early Childhood Special Education	758,691	405,060	232,839	387,148	322,707	-16.6%
5445	School Lunch Program	1,530,275	18,791	1,130,196	3,050,000	4,335,380	42.1%
5446	School Breakfast Program	274,451	2,112	200,166	550,000	653,940	18.9%
5447	Special Milk Program	-	196,229	2,417	-	-	
5448	After School Snack Program	10,238	390	11,779	15,000	10,000	-33.3%
5451, 5452	Title I	626,027	1,040,786	1,041,880	1,020,750	425,638	-58.3%
5423-5425, 5428	CARES	-	-	-	2,208,667	2,000,000	-9.4%
5427, 5455-5499	Other Federal	114,146	238,077	518,550	762,442	447,267	-41.3%
Total Federal		5,091,053	5,850,683	5,730,486	11,167,554	11,486,080	2.9%
Other:							
5631	Net Insurance Recovery	5,920	8,922	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	4,847	319	-	-	-	
58xx	Tuition from Other Districts	133,773	111,025	189,228	120,000	120,000	0.0%
Total Other		144,541	120,266	189,228	120,000	120,000	0.0%
Total Revenues		180,542,214	190,063,407	192,609,624	217,331,941	220,350,958	1.4%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT GENERAL FUND

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Local:							
5111	Current Taxes	42,226,703	44,798,662	47,047,091	55,015,624	57,803,951	5.1%
5112	Delinquent Taxes	2,618,679	1,810,298	1,515,119	1,519,206	1,627,437	7.1%
5113	Prop C Sales Taxes	7,495,792	7,877,433	8,135,312	8,586,938	7,945,644	-7.5%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	848,404	815,655	732,685	315,494	318,375	0.9%
5141-5143	Earnings on Investments	747,758	1,080,123	772,338	416,000	278,050	-33.2%
5151-5161	Food Service - Program	2,766,044	3,051,806	2,435,284	405,000	80,000	-80.2%
5165	Food Service - Non-Program	1,079,778	1,560,272	1,261,074	505,000	1,078,095	113.5%
5171-5179	Student Activities	2,565,165	2,371,800	1,627,996	1,950,000	1,950,000	0.0%
5181	Community Services	2,632,770	2,761,223	2,339,939	2,856,500	2,468,500	-13.6%
5191-5198	Other Local	1,404,503	1,839,496	1,931,809	2,250,000	1,385,000	-38.4%
Total Local		64,385,596	67,966,770	67,798,647	73,819,762	74,935,052	1.5%
County:							
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	1,525,333	1,466,368	1,555,106	1,430,000	1,530,000	7.0%
Total County		1,525,333	1,466,368	1,555,106	1,430,000	1,530,000	7.0%
State:							
5311	Basic Formula	5,000,000	-	6,000,000	6,000,000	6,000,000	0.0%
5312	Transportation Aid	1,648,486	1,949,669	1,944,926	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	2,468,944	2,643,244	2,941,318	2,750,000	2,750,000	0.0%
5319	Classroom Trust	1,234,425	1,308,688	714,153	3,404,406	3,323,159	-2.4%
5324	Parents as Teachers	446,933	465,468	510,580	400,000	400,000	0.0%
5332	Career Education	2,364	29,010	164,660	462,997	362,037	-21.8%
5333	Food Service	44,269	-	-	5,000	40,000	700.0%
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	13,246	-	-	-	-	
5369	Residential Placement/Excess Cost	34,402	46,938	41,791	55,000	55,000	31.6%
5381	High Need Fund--Special Education	690,876	494,961	709,624	990,000	1,015,500	39.5%
5397	Other State	38,231	949	-	-	-	
Total State		11,622,177	6,938,927	13,027,052	16,024,162	15,902,455	23.0%
Federal:							
5412	Medicaid	181,938	218,070	261,649	150,000	200,000	-42.7%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	67,032	155,217	6,550	-	-	-100.0%
5442	Early Childhood Special Education	379,346	405,060	-	-	-	
5445	School Lunch Program	1,530,275	18,791	1,130,196	3,050,000	4,335,380	169.9%
5446	School Breakfast Program	274,451	2,112	200,166	550,000	653,940	174.8%
5447	Special Milk Program	-	196,229	2,417	-	-	
5448	After School Snack Program	10,238	390	11,779	15,000	10,000	27.3%
5451, 5452	Title I	313,014	520,393	225,603	510,374	212,819	126.2%
5423-5425, 5428	CARES	-	-	-	2,208,667	500,000	
5427, 5455-5499	Other Federal	58,042	138,553	352,194	548,929	321,420	55.9%
Total Federal		2,814,335	1,654,816	2,190,554	7,032,970	6,233,559	221.1%
Other:							
5631	Net Insurance Recovery	5,920	8,922	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	4,847	319	-	-	-	
58xx	Tuition from Other Districts/Contracte	133,773	111,025	189,228	120,000	120,000	-36.6%
Total Other		144,541	120,266	189,228	120,000	120,000	-36.6%
Total Revenues		80,491,981	78,147,148	84,760,587	98,426,893	98,721,066	16.1%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT TEACHERS' FUND

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Local:							
5111	Current Taxes	20,176,081	21,372,481	21,352,109	27,889,473	28,226,128	1.2%
5112	Delinquent Taxes	1,251,215	863,654	687,630	689,485	794,691	15.3%
5113	Prop C Sales Taxes	7,495,792	7,877,433	8,135,312	8,586,938	7,945,644	-7.5%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	922,495	964,712	1,024,172	900,000	900,000	0.0%
5116	In Lieu of Tax	420,754	389,132	332,526	143,185	155,465	8.6%
5141-5143	Earnings on Investments	208,480	251,572	110,448	78,000	33,200	-57.4%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	7,000	-	1,500	20,000	-	
Total Local		30,481,816	31,718,983	31,643,696	38,307,081	38,055,128	-0.7%
County:							
5211	Fines/Forfeitures/Escheats	345,645	185,723	151,104	150,000	100,000	-33.3%
5221	State Assessed Utility Taxes	728,810	699,573	705,778	807,000	807,000	0.0%
Total County		1,074,455	885,296	856,881	957,000	907,000	-5.2%
State:							
5311	Basic Formula	60,398,781	69,679,298	66,024,184	66,806,978	69,272,584	3.7%
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	2,468,944	2,643,244	2,941,318	2,750,000	2,750,000	0.0%
5319	Classroom Trust	1,234,425	1,308,688	714,154	3,404,406	3,323,159	-2.4%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	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	2,072,629	1,484,884	2,128,872	2,545,000	2,069,500	-18.7%
5397	Other State	-	-	-	-	-	
Total State		66,217,244	75,116,113	71,808,527	75,506,384	77,415,243	2.5%
Federal:							
5412	Medicaid	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	1,528,254	3,575,950	2,324,461	3,023,547	3,091,148	2.2%
5442	Early Childhood Special Education	379,346	-	232,839	387,148	322,707	-16.6%
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5447	Special Milk Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	313,013	520,393	816,277	510,375	212,819	-58.3%
5423-5425, 5428	CARES	-	-	-	-	1,500,000	
5427, 5455-5499	Other Federal	56,105	99,524	166,355	213,513	125,848	-41.1%
Total Federal		2,276,718	4,195,867	3,539,932	4,134,583	5,252,522	27.0%
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		100,050,233	111,916,260	107,849,037	118,905,048	121,629,893	2.3%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT CAPITAL PROJECTS FUND

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
Local:							
5111	Current Taxes	11,876,375	12,580,619	13,177,788	13,911,770	14,606,151	5.6%
5112	Delinquent Taxes	736,511	508,378	424,381	425,527	411,228	0.3%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	293,490	63,322	56,640	40,000	45,000	-29.4%
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	240,947	229,057	205,224	88,368	80,448	-56.9%
5141-5143	Earnings on Investments	188,471	5,559,236	1,762,503	5,147,470	264,050	192.1%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	6,051,875	2,341	880	-	-	-100.0%
Total Local		19,387,668	18,942,954	15,627,416	19,613,135	15,406,877	25.5%
County:							
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	266,154	254,460	261,416	308,000	308,000	17.8%
Total County		266,154	254,460	261,416	308,000	308,000	17.8%
State:							
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	500,000	771,412	500,000	500,000	500,000	0.0%
5319	Classroom Trust	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	3,665	-	2,594	-	-	-100.0%
5333	Food Service	-	-	-	-	-	
5366	MO DNR Energy Loan	-	-	3,073,831	-	-	-100.0%
5359	Career Educ Enhancement Grant	185,450	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
Total State		689,115	771,412	3,576,425	500,000	500,000	-86.0%
Federal:							
5412	Medicaid	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	4,722	-	6,998	-	-	-100.0%
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	-	-	-	-	-	
5424, 5427, 5455-5499	Other Federal	-	-	-	-	-	
Total Federal		4,722	-	6,998	-	-	-100.0%
Other:							
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	125,000,000	-	105,000,000	-	
5641, 5651	Sale of School Buses/Property	103,483	114,787	148,147	-	-	-100.0%
58xx	Tuition from Other Districts	-	-	-	-	-	
Total Other		103,483	125,114,787	148,147	105,000,000	-	70775.4%
Total Revenues		20,451,141	145,083,613	19,620,402	125,421,135	16,214,877	539.2%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

REVENUES BY OBJECT DEBT SERVICE FUND

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
	Local:						
5111	Current Taxes	17,065,296	18,077,233	19,826,349	20,930,644	22,824,257	9.0%
5112	Delinquent Taxes	1,058,300	730,495	638,494	640,216	642,604	0.4%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	343,573	329,135	308,765	132,953	125,712	-5.4%
5141-5143	Earnings on Investments	1,635,356	4,287,310	277,122	286,000	74,700	-73.9%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	-	-	-	-	-	
	Total Local	20,102,526	23,424,171	21,050,729	21,989,813	23,667,273	7.6%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	427,641	407,946	436,079	401,000	401,000	0.0%
	Total County	427,641	407,946	436,079	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	-	-	
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	-	-	
	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	-	-	-	-	-	
5424, 5427, 5455-5499	Other Federal	141,623	278,946	-	-	-	
	Total Federal	141,623	278,946	-	-	-	
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	11,075,000	32,290,000	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	11,075,000	32,290,000	-	-	-	
	Total Revenues	35,521,789	60,176,063	25,261,807	22,390,813	24,068,273	7.5%



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS SALARIES AND BENEFITS

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	% Change
	Certified Salaries:						
6111, 6112	Regular Salaries	75,540,818	81,155,534	86,008,321	94,739,689	93,248,507	-1.6%
6121	Substitute Salaries	1,360,688	1,733,897	1,262,328	1,538,681	2,729,145	77.4%
6131	Extra Duty Pay	2,259,704	2,469,329	2,357,041	2,498,576	2,873,995	15.0%
6141	Sick Leave Salaries	122,790	214,701	167,735	651,551	113,000	-82.7%
	Total Certified Salaries	79,283,999	85,573,462	89,795,425	99,428,497	98,964,647	-0.5%
	Non-Certified Salaries:						
6151-6159	Regular Salaries	28,541,685	30,810,283	31,360,914	34,328,141	36,723,755	7.0%
6161	Substitute Salaries	1,345,614	977,227	840,314	1,367,305	1,377,256	0.7%
6162	Extra Duty Pay	-	-	-	-	-	-
6171	Sick Leave Salaries	389,943	282,553	318,979	623,941	213,199	-65.8%
6181	Referral Bonus	-	-	-	-	-	-
	Total Non-Certified Salaries	30,277,243	32,070,063	32,520,207	36,319,387	38,314,210	5.5%
	Benefits:						
6211	Certified Retirement	12,752,179	13,706,835	14,561,015	15,975,089	15,918,278	-0.4%
6221	Non-Certified Retirement	2,267,949	2,474,814	2,583,150	2,907,099	3,114,354	7.1%
6231	OASDI	1,940,256	2,077,857	2,068,991	2,449,173	2,595,759	6.0%
6232	Medicare	1,535,190	1,649,307	1,710,923	1,987,708	1,983,421	-0.2%
6241-6291	Employee Insurance	17,989,914	20,020,706	22,185,875	24,589,278	25,816,275	5.0%
	Total Benefits	36,485,488	39,929,520	43,109,955	47,908,348	49,428,087	3.2%
	Total Salaries and Benefits	146,046,729	157,573,045	165,425,587	183,656,232	186,706,945	1.7%

Items to Note for FY22 Budget

- District enrollment is projected to increase to 2019-20 levels.
- Class sizes will be below the maximum standard established by the Missouri Department of Education.
- The number of certified staff members is budgeted to increase by 18.0 full time equivalents.
- The number of support staff members is budgeted to increase by 28.5 full time equivalents.
- Salary increases are included for current staff members.
- An increase of 4.1% in medical insurance benefit costs.
- The District does not recognize an obligation for retiree health insurance as all premiums are fully paid by retirees.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

EXPENDITURES BY OBJECT GENERAL AND TEACHERS' FUNDS OTHER EXPENDITURES

Object Code	Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2022 Budget	% Change
	Purchased Services:						
6311	Tuition	1,822,078	2,729,353	2,895,651	4,318,761	4,170,879	-3.4%
6312-6314	Professional Services	1,793,922	2,384,861	1,952,422	3,058,086	2,642,385	-13.6%
6315	Audit Services	11,000	11,000	16,000	16,500	17,000	3.0%
6316,18,19	Technical Services	1,694,662	1,623,782	1,554,044	2,075,979	2,150,416	3.6%
6317	Legal Services	103,625	125,001	111,550	175,000	150,000	-14.3%
6330-6339	Property Services	2,027,484	1,985,749	2,060,516	2,850,863	2,909,938	2.1%
6341	Contracted Transportation	149,973	216,834	164,394	394,000	384,000	-2.5%
6343-6349	Travel	570,603	704,381	297,382	321,041	444,036	38.3%
6351	Property Insurance	634,650	677,744	722,815	779,360	805,000	3.3%
6352	Liability Insurance	660,342	706,533	811,435	827,826	868,500	4.9%
6353	Fidelity Premium	1,379	1,378	1,141	1,200	1,500	25.0%
6359	Judgments Against LEA	-	-	-	-	-	
6360-6398	Other Purchased Services	1,015,989	985,606	1,224,443	1,307,544	1,213,948	-7.2%
	Total Purchased Services	10,485,706	12,152,222	11,811,792	16,126,161	15,757,602	-2.3%
	Materials and Supplies:						
641x	General Supplies	8,896,206	9,580,917	10,948,544	13,701,056	11,214,472	-18.1%
643x	Regular Textbooks	1,468,852	2,344,589	594,754	724,478	350,000	-51.7%
644x	Library Books	529,789	317,859	287,516	547,993	261,822	-52.2%
645x	Periodicals	34,938	37,074	11,554	9,533	18,842	97.6%
6471	Food Service - Food Only	2,439,733	2,828,384	2,069,233	1,760,000	2,232,415	26.8%
648x	Energy Supplies/Service	4,107,295	3,909,488	3,270,327	3,864,525	5,012,470	29.7%
649x	Other Supplies	79,537	63,347	1,747	45,000	10,000	-77.8%
	Total Materials and Supplies	17,556,350	19,081,658	17,183,676	20,652,587	19,100,021	-7.5%
	Total Other Expenditures	28,042,056	31,233,880	28,995,468	36,778,747	34,857,623	-5.2%

Items to Note for FY22 Budget

Approximately 84.3% of the Operating Fund budget is comprised of salary and benefits for staff. The budget includes funding for a total of 49.5 additional staff. This staffing increase includes 18 certified positions and 29.5 support staff positions. The budget for benefits was increased to reflect a 3.3% increase which includes a 4.1% increase in the medical insurance benefits rate.

Supplies and purchased services make up 15.7% of the Operating Fund budget. Building budget expenses were cut by 15% in FY 2021 which were not reinstated in FY 22. The budget includes allocations for furniture, fixtures, small equipment, and supplies to support the education of the district's students.



INFORMATIONAL SECTION



2021-2022 Annual Budget



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

DEBT OBLIGATION

The District is projected to have \$334,661,754 in general obligation debt as of July 1, 2021. 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 \$27.3 million at the end of the fiscal year. The bonds provide facilities for the increasing student enrollment.

FISCAL YEAR	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2022	5,391,261	5,391,261	13,200,000	23,982,521
2023	5,130,074	5,130,074	14,190,000	24,450,149
2024	4,840,124	4,840,124	15,355,000	25,035,249
2025	4,592,391	8,035,415	10,726,975	23,354,781
2026	4,383,441	5,972,998	13,480,443	23,836,881
2027	4,207,541	7,048,910	13,023,631	24,280,081
2028	4,070,791	5,995,214	14,835,576	24,901,581
2029	3,829,541	4,904,411	16,000,130	24,734,081
2030	3,551,841	3,551,841	16,945,000	24,048,681
2031	3,269,191	3,269,191	17,580,000	24,118,381
2032	2,917,591	2,917,591	18,295,000	24,130,181
2033	2,551,691	2,551,691	19,010,000	24,113,381
2034	2,203,541	2,203,541	19,685,000	24,092,081
2035	1,875,191	1,875,191	20,355,000	24,105,381
2036	1,535,141	1,535,141	21,050,000	24,120,281
2037	1,182,141	1,182,141	21,765,000	24,129,281
2038	816,491	816,491	22,510,000	24,142,981
2039	437,391	437,391	23,110,000	23,984,781
2040	220,734	220,734	23,545,000	23,986,469
TOTALS	\$57,006,103	\$67,879,349	\$334,661,754	\$459,547,206



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

SCHEDULE OF OUTSTANDING BOND PRINCIPAL

Fiscal Year-Beg Balance	2009 C	2011	2013	2015	2016	2017	2018	2020	TOTAL
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	5,695,000	16,945,000
2031							11,650,000	5,930,000	17,580,000
2032							12,100,000	6,195,000	18,295,000
2033							12,600,000	6,410,000	19,010,000
2034							13,150,000	6,535,000	19,685,000
2035							13,650,000	6,705,000	20,355,000
2036							14,250,000	6,800,000	21,050,000
2037							14,800,000	6,965,000	21,765,000
2038							15,400,000	7,110,000	22,510,000
2039								23,110,000	23,110,000
2040								23,545,000	23,545,000
TOTALS	7,405,000	3,125,000	27,490,000	8,465,000	20,136,754	11,075,000	151,965,000	105,000,000	334,661,754



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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
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	\$9,992,353	\$9,992,353	\$85,316,000	\$105,300,706



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

PROPERTY TAXES

ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
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%
2020	\$2,238,536,661	10.57%	\$10,254,249,045	21.83%
2021	\$2,351,865,527	5.06%	\$10,723,797,826	21.93%
Est 2022	\$2,539,246,489	7.97%	\$11,638,655,615	21.82%

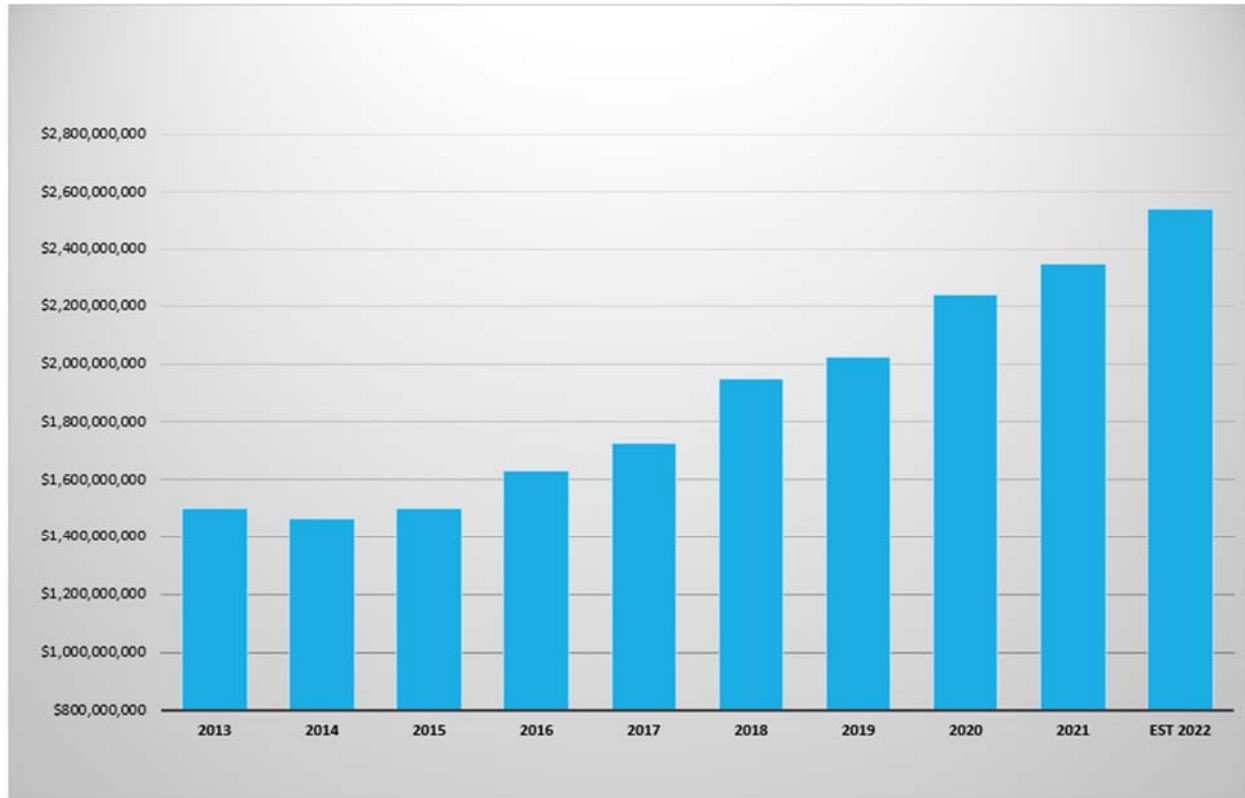
Note: Assessed valuations are based on December 31 values of previous calendar year.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

ASSESSED VALUE HISTORY





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

PROPERTY TAX MARKET VALUE ESTIMATIONS

Personal			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2020	\$365,256,920	33.33%	\$1,095,880,348
2021	\$403,185,712	33.33%	\$1,209,678,104
Est 2022	\$403,185,712	33.33%	\$1,209,678,104

Commercial			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2020	\$334,637,061	32.00%	\$1,045,740,816
2021	\$353,971,734	32.00%	\$1,106,161,669
Est 2022	\$388,008,913	32.00%	\$1,212,527,854

Residential			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2020	\$1,533,917,050	19.00%	\$8,073,247,632
2021	\$1,589,901,311	19.00%	\$8,367,901,637
Est 2022	\$1,742,782,885	19.00%	\$9,172,541,499

Agricultural			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
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
2020	\$4,725,630	12.00%	\$39,380,250
2021	\$4,806,770	12.00%	\$40,056,417
Est 2022	\$5,268,979	12.00%	\$43,908,158



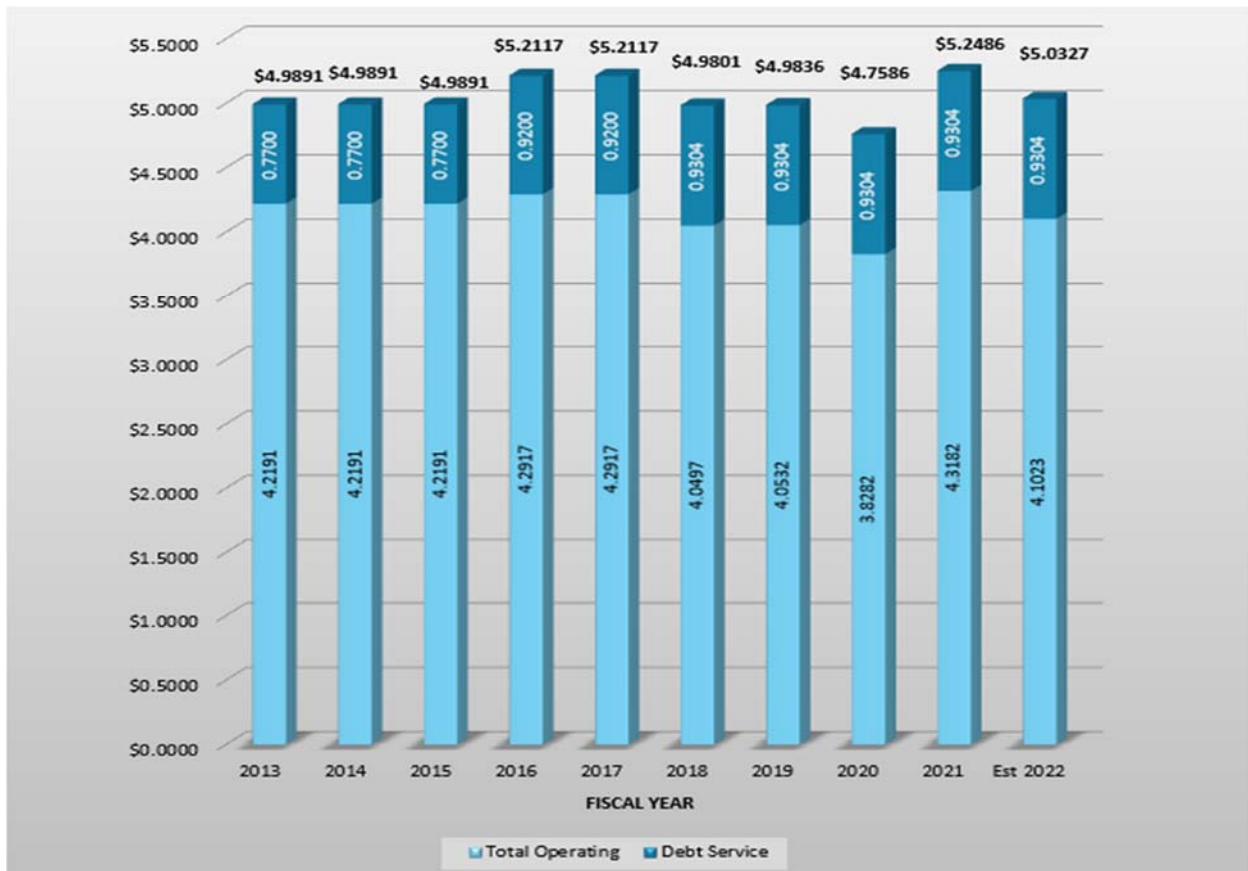
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

PROPERTY TAX RATE BREAKDOWN BY FUND

(PER \$100 ASSESSED VALUATION)

Fiscal Year	General	Teachers'	Capital Projects	Total Operating	Debt Service	Total Levy
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
2020	2.2078	1.0020	0.6184	3.8282	0.9304	\$4.7586
2021	2.4528	1.2470	0.6184	4.3182	0.9304	\$5.2486
Est 2022	2.3563	1.1506	0.5954	4.1023	0.9304	\$5.0327

PROPERTY TAX RATE HISTORY





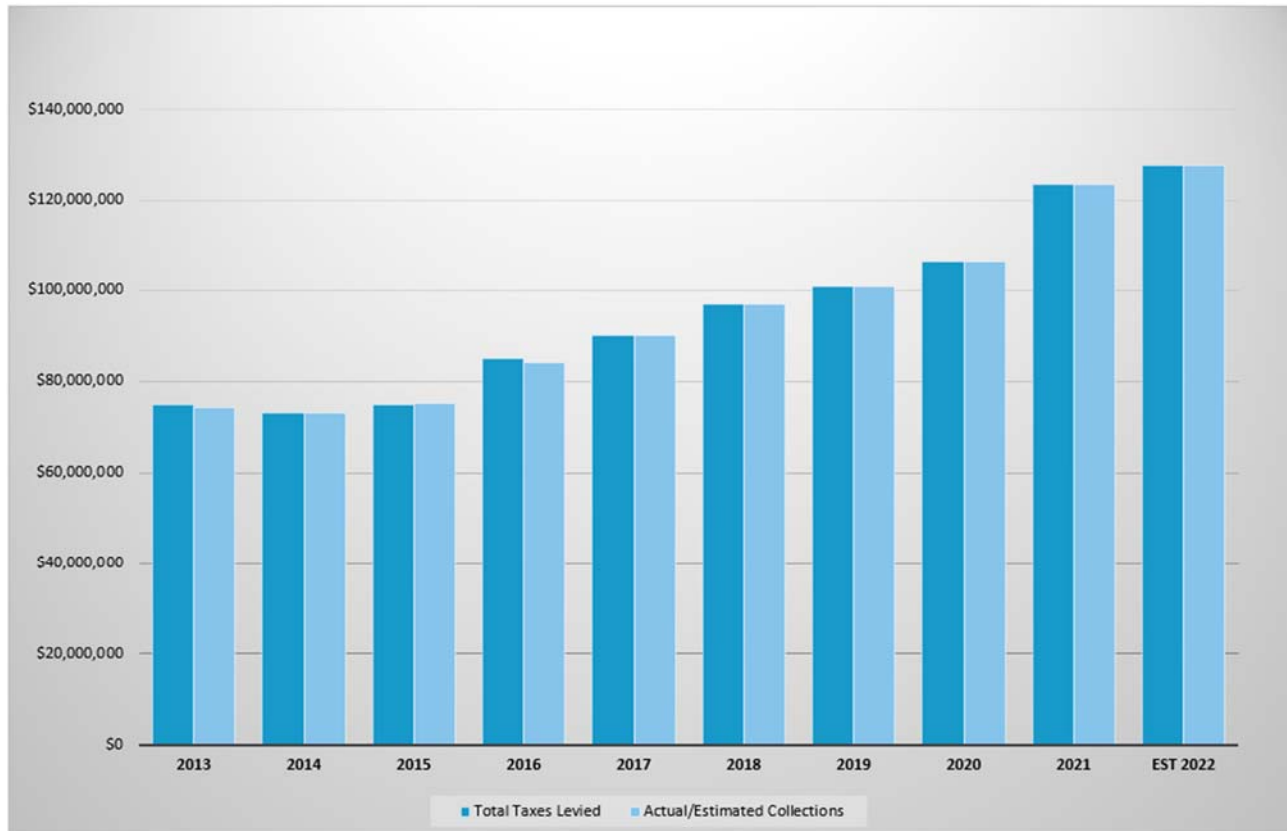
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

PROPERTY TAX LEVY AND COLLECTIONS

Fiscal Year	Total Levy (Rate)	Assessed Value	Total Taxes Levied	Actual/Estimated Collections	% of Levy Collected
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	\$100,741,821	99.85%
2020	\$4.7586	\$2,238,536,661	\$106,523,006	\$106,523,006	100.00%
2021	\$5.2486	\$2,351,865,527	\$123,440,014	\$123,440,014	100.00%
Est 2022	\$5.0327	\$2,539,246,489	\$127,792,658	\$127,792,658.05	100.00%

Equation = Assessed Valuation / 100 X Tax Levy

PROPERTY TAX LEVY AND COLLECTIONS





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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						
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
2020	\$100,000	33.33%	\$33,330	\$4.7586	\$1,586	\$137.84
2021	\$100,000	33.33%	\$33,330	\$5.2486	\$1,749	\$301.16
Est 2022	\$100,000	33.33%	\$33,330	\$5.0327	\$1,677	\$229.20

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Residential						
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
2020	\$100,000	19.00%	\$19,000	\$4.7586	\$904	\$78.66
2021	\$100,000	19.00%	\$19,000	\$5.2486	\$997	\$171.76
Est 2022	\$100,000	19.00%	\$19,000	\$5.0327	\$956	\$130.74

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Commercial						
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
2020	\$100,000	32.00%	\$32,000	\$4.7586	\$1,523	\$132.48
2021	\$100,000	32.00%	\$32,000	\$5.2486	\$1,680	\$289.28
Est 2022	\$100,000	32.00%	\$32,000	\$5.0327	\$1,610	\$220.19

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
Agricultural						
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
2020	\$100,000	12.00%	\$12,000	\$4.7586	\$571	\$49.68
2021	\$100,000	12.00%	\$12,000	\$5.2486	\$630	\$108.48
Est 2022	\$100,000	12.00%	\$12,000	\$5.0327	\$604	\$82.57



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET PROJECTIONS FOR FISCAL YEARS

2022-2025

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 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 4.5% per year due to new construction, increased assessed values in the District and increased enrollment.
- County revenues are expected to increase approximately 2.0% each year.
- State revenues in past years have increased with continued enrollment growth and other provisions of the state funding formula. Due to COVID 19 state revenues in future years are less predictable. A growth rate of 4% is expected starting FY 23.
- Federal revenues are expected to remain stable as ESSER II and ESSER III funds are available for use through the years included in this projection.
- Non-salary expenses for Purchased Services are forecasted at approximately 2.0% growth rate each year. Supplies are also estimated to increase approximately 2.0% 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 3.0% each year. This includes new positions needed to support enrollment growth. Actual salary increases for existing staff will be determined through the negotiation process. 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.
- Benefits are projected to increase 4.5% 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 2021-2022 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.

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

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT ALL FUNDS

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	152,064,330	158,907,225	166,058,050	173,530,662
County	3,146,000	3,208,920	3,273,098	3,338,560
State	93,817,698	97,570,406	105,248,222	109,307,151
Federal	11,486,080	11,486,080	11,486,080	11,486,080
Other	120,000	120,000	120,000	120,000
Total Revenues	260,634,108	271,292,631	286,185,451	297,782,454
Expenditures:				
Salaries	137,278,857	141,397,223	145,639,139	150,008,314
Benefits	49,428,087	51,652,351	53,976,707	56,405,659
Purchased Services	15,757,602	16,072,754	16,394,209	16,722,093
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	81,979,434	21,840,662	12,504,473	12,661,393
Other	15,000	15,075	15,150	15,226
Debt Service	28,093,990	24,465,449	25,050,855	23,370,699
Total Expenditures	331,652,992	274,925,535	273,452,195	279,452,479
Yearly Increase (Decrease)	(71,018,884)	(3,632,904)	12,733,256	18,329,974
Fund Balance - July 1	155,612,654	84,593,770	80,960,866	93,694,122
Fund Balance - June 30	84,593,770	80,960,866	93,694,122	112,024,096





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	128,397,057	134,174,925	140,212,796	146,522,372
County	2,745,000	2,799,900	2,855,898	2,913,016
State	93,817,698	97,570,406	101,473,222	105,532,151
Federal	11,486,080	11,486,080	11,486,080	11,486,080
Other	120,000	120,000	120,000	120,000
Total Revenues	236,565,835	246,151,310	256,147,996	266,573,619
Expenditures:				
Salaries	137,278,857	141,397,223	145,639,139	150,008,314
Benefits	49,428,087	51,652,351	53,976,707	56,405,659
Purchased Services	15,757,602	16,072,754	16,394,209	16,722,093
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	81,979,434	21,840,662	12,504,473	12,661,393
Other	15,000	15,075	15,150	15,226
Debt Service	4,096,468	3,848,459	3,634,153	3,385,015
Total Expenditures	307,655,469	254,308,545	252,035,493	259,466,795
Yearly Increase (Decrease)	(71,089,634)	(8,157,234)	4,112,503	7,106,824
Fund Balance - July 1	128,423,994	57,334,358	49,177,124	49,514,627
Fund Balance - June 30	57,334,360	49,177,124	49,514,627	52,846,450





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	112,990,180	118,074,738	123,388,101	128,940,566
County	2,437,000	2,485,740	2,535,455	2,586,164
State	93,317,698	97,050,406	100,932,422	104,969,719
Federal	11,486,080	11,486,080	11,486,080	11,486,080
Other	120,000	120,000	120,000	120,000
Total Revenues	220,350,958	229,216,964	238,462,058	248,102,529
Expenditures:				
Salaries	137,278,857	141,397,223	145,639,139	150,008,314
Benefits	49,428,087	51,652,351	53,976,707	56,405,659
Purchased Services	15,757,602	16,072,754	16,394,209	16,722,093
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	221,564,567	228,604,349	235,881,717	243,405,160
Yearly Increase (Decrease)	(1,213,609)	612,615	2,580,341	4,697,368
Fund Balance - July 1	52,137,583	50,923,974	51,536,588	50,341,930
Transfers - Out	-	-	3,775,000	3,775,000
Fund Balance - June 30	50,923,974	51,536,588	50,341,930	51,264,298





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL FUND

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	74,935,052	78,307,129	81,830,950	85,513,343
County	1,530,000	1,560,600	1,591,812	1,623,648
State	15,902,455	16,538,553	17,200,095	17,888,099
Federal	6,233,559	6,233,559	6,233,559	6,233,559
Other	120,000	120,000	120,000	120,000
Total Revenues	98,721,066	102,759,841	106,976,416	111,378,649
Expenditures:				
Salaries	38,483,481	39,637,985	40,827,125	42,051,939
Benefits	19,221,767	20,086,747	20,990,650	21,935,229
Purchased Services	12,582,023	12,833,663	13,090,336	13,352,143
Supplies	19,100,021	19,482,022	19,871,662	20,269,096
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	89,387,292	92,040,417	94,779,774	97,608,407
Yearly Increase (Decrease)	9,333,774	10,719,424	12,196,642	13,770,242
Fund Balance - July 1	52,137,583	50,923,974	51,536,588	50,341,930
Transfers - Out	10,547,383	10,106,809	13,391,301	12,847,874
Fund Balance - June 30	50,923,974	51,536,588	50,341,930	51,264,298





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	38,055,128	39,767,609	41,557,151	43,427,223
County	907,000	925,140	943,643	962,516
State	77,415,243	80,511,853	83,732,327	87,081,620
Federal	5,252,522	5,252,522	5,252,522	5,252,522
Other	-	-	-	-
Total Revenues	121,629,893	126,457,123	131,485,642	136,723,880
Expenditures:				
Salaries	98,795,376	101,759,237	104,812,014	107,956,375
Benefits	30,206,320	31,565,604	32,986,057	34,470,429
Purchased Services	3,175,579	3,239,091	3,303,872	3,369,950
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	132,177,275	136,563,932	141,101,943	145,796,754
Yearly Increase (Decrease)	(10,547,383)	(10,106,809)	(9,616,301)	(9,072,874)
Fund Balance - July 1	-	-	-	-
Transfers	10,547,383	10,106,809	9,616,301	9,072,874
Fund Balance - June 30	-	-	-	-

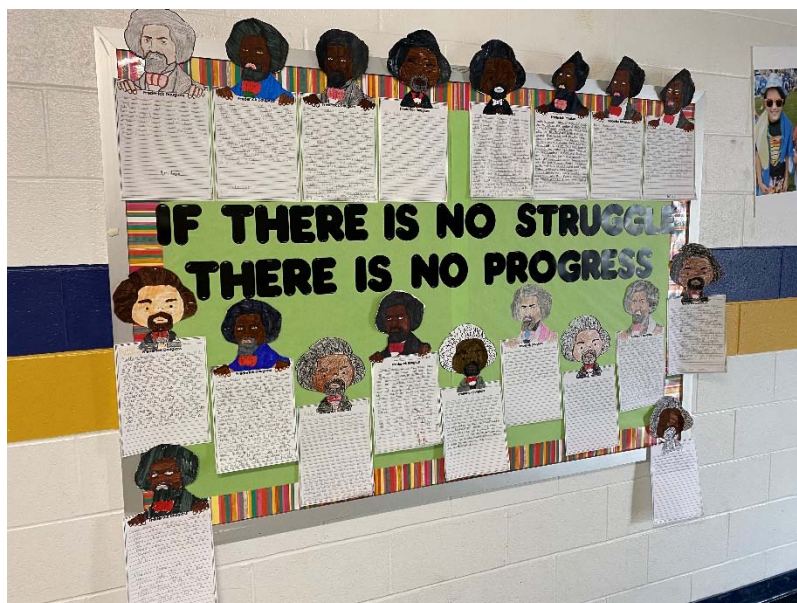




WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	15,406,877	16,100,186	16,824,695	17,581,806
County	308,000	314,160	320,443	326,852
State	500,000	520,000	540,800	562,432
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	16,214,877	16,934,346	17,685,938	18,471,090
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	81,979,434	21,840,662	12,504,473	12,661,393
Other	15,000	15,075	15,150	15,226
Debt Service	4,096,468	3,848,459	3,634,153	3,385,015
Total Expenditures	86,090,902	25,704,196	16,153,776	16,061,635
Yearly Increase (Decrease)	(69,876,025)	(8,769,849)	1,532,162	2,409,455
Fund Balance - July 1	76,286,411	6,410,385	(2,359,465)	(827,303)
Transfers In	-	-	-	-
Fund Balance - June 30	6,410,385	(2,359,465)	(827,303)	1,582,152





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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

	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues:				
Local	23,667,273	24,732,300	25,845,254	27,008,290
County	401,000	409,020	417,200	425,544
State	-	-	3,775,000	3,775,000
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	24,068,273	25,141,320	30,037,454	31,208,835
Expenditures:				
Principal	13,200,000	14,190,000	15,355,000	10,726,975
Interest	10,782,522	10,260,149	9,680,249	12,627,806
Other	15,000	15,300	15,606	15,918
Total Expenditures	23,997,522	24,465,449	25,050,855	23,370,699
Yearly Increase (Decrease)	70,751	675,872	4,986,599	7,838,135
Fund Balance - July 1	27,188,660	27,259,411	27,935,283	32,921,882
Fund Balance - June 30	27,259,411	27,935,283	32,921,882	40,760,017





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

DISTRICT INFORMATION

STAFFING HISTORY

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Staffing	Actual	Actual	Actual	Actual	Actual	Budget
Certified Staff (FTE)	1,129.79	1,189.74	1,237.09	1,287.08	1,361.87	1,379.87
Support Staff	996	1,095	1,141	1,170	1,224	1,253.5
Administrators/Other Exempt Staff	83	90	98	95	96	98
Total	2,209	2,375	2,476	2,552	2,682	2,731

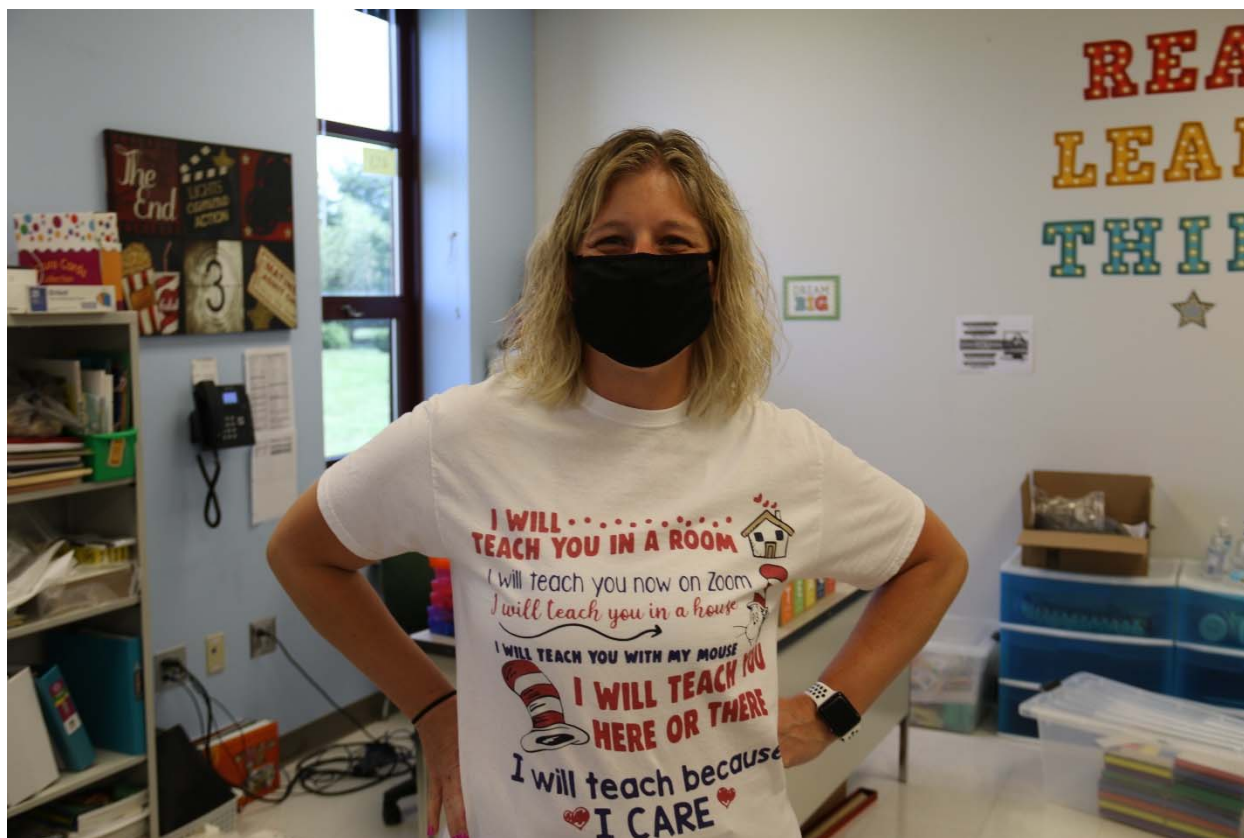




WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

SELECTED STATISTICS

CERTIFICATION STATUS OF TEACHERS 2016-2020										
	WENTZVILLE R-IV					MISSOURI				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Teachers with Regular Certificates*	99.9	99.8	99.7	99.6	99.6	98.4	98.3	98.4	98.4	98.4
Teachers with Temporary or Special Assignment Certificates	0.1	0.1	0.3	0.4	0.4	0.8	0.7	0.8	0.8	0.8
Teachers with Substitute, Expired or No Certificates	0	0	0	0	0	0.9	1.0	0.9	0.8	0.8
*Regular Certificates - Includes Life Certificate, Professional Class I & II Certificate, Continuous Professional Certificate (CPC) and Provisional Certificate.										
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/22/2021										

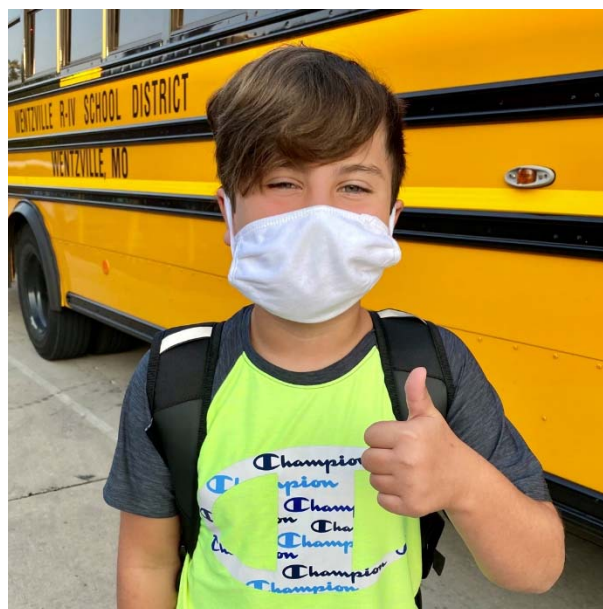




WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

STUDENT STAFF RATIOS 2016-2020										
	WENTZVILLE R-IV					MISSOURI				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Students per Teacher	16	16	15	15	15	13	13	13	13	13
Students to Classroom Teachers	21	21	20	19	19	17	17	17	17	17
Students to Administrators	306	299	289	257	265	188	183	181	177	174
Source: Missouri Department of Elementary and Secondary Education Data as of: 5/22/2021										

DEMOGRAPHIC DATA 2016-2020										
	WENTZVILLE R-IV					MISSOURI				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Total Enrollment	15,336	15,979	16,373	16,789	17,323	885,142	883,908	883,611	881,264	879,702
Asian Percent	*	*	*	*	*	1.9	1.9	2	2.1	2.1
Black Percent	6.7	6.4	6.2	6.7	6.8	16.1	15.9	15.8	15.6	15.5
Hispanic Percent	*	*	*	*	*	5.9	6.2	6.4	6.7	7.0
Indian Percent	*	*	*	*	*	0.4	0.4	0.4	0.4	0.4
Multi-race Percent	*	*	*	*	*	3.2	3.6	3.9	4.3	4.6
Pacific Islander Percent	*	*	*	*	*	0.2	0.3	0.3	0.3	0.3
White Percent	84.3	83.5	83.1	82.2	81.5	72.3	71.7	71.2	70.7	70.1
Free/Reduced Lunch (FTE) Percent	21.5	19.9	18.4	14.1	16.7	51.7	51.2	50.7	50.1	49.9
* 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: 5/22/2021										





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

CALENDAR DAYS AND HOURS 2016-2020												
	WENTZVILLE R-IV					FT. ZUMWALT	FRANCIS HOWELL	ORCHARD FARM	ST. CHARLES	TROY	WASHINGTON	WRIGHT CITY
	2016	2017	2018	2019	2020	2020	2020	2020	2020	2020	2020	2020
Total Calendar Days	177	174	173	173	127	121.3	123	127	127	125	118	123
Total Calendar Hours	1,125	1,107	1,097	1,097	793	756.5	797.9	811.1	800.0	789.3	775.3	804.9
Length of the Day (Hours)	6.5	6.5	6.5	6.5	6.5	6.5	6.6	6.4	6.5	6.6	6.6	6.8
Source: Missouri Department of Elementary and Secondary Education Data as of: 5/29/2021												





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

DISCIPLINE INCIDENTS 2016-2020										
	WENTZVILLE R-IV					MISSOURI				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Enrollment	15,336	15,979	16,373	16,789	17,323	885,142	883,908	883,611	881,264	879,702
Total Number of Incidents	44	65	74	73	47	11,402	10,473	12,275	11,750	8,945
Incident Rate (per 100 students)	0.30	0.40	0.50	0.40	0.30	1.30	1.20	1.40	1.30	1.00
Type of Offense										
Alcohol (number rate)	4 0.0	4 0.0	5 0.0	1 0.0	0 0.0	463 0.1	412 0.0	527 0.1	472 0.1	340 0.0
Drug (number rate)	9 0.1	16 0.1	18 0.1	10 0.1	11 0.1	1900 0.2	1910 0.2	2143 0.2	2152 0.2	1728 0.2
Tobacco (number rate)	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	64 0.0	38 0.0	76 0.0	226 0.0	99 0.0
Violent Act (number rate)	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0	812 0.1	549 0.1	515 0.1	528 0.1	452 0.1
Weapon (number rate)	8 0.1	4 0.0	3 0.0	7 0.0	3 0.0	678 0.1	622 0.1	686 0.1	577 0.1	378 0.0
Other (number rate)	23 0.1	41 0.3	48 0.3	55 0.3	33 0.2	6786 0.8	6223 0.7	7543 0.9	7050 0.8	5244 0.6
Type of Removal										
In-School Suspension (number rate)	0 0.0	0 0.0	1 0.0	1 0.0	0 0.0	1392 0.2	1130 0.1	1123 0.1	1014 0.1	673 0.1
Out of School Suspension (number rate)	41 0.3	64 0.4	73 0.4	72 0.4	46 0.3	9962 1.1	9193 1.0	11023 1.2	10675 1.2	8242 0.9
Expulsion (number rate)	3 0.0	1 0.0	0 0.0	0 0.0	1 0.0	39 0.0	48 0.0	39 0.0	26 0.0	10 0.0
Length of Removal										
10 Consecutive Days (number rate)	32 0.2	31 0.2	36 0.2	38 0.2	27 0.2	8845 1.0	8137 0.9	9571 1.1	9231 1.0	7224 0.8
More than 10 Consecutive Days (number rate)	12 0.1	34 0.2	38 0.2	35 0.2	20 0.1	2557 0.3	2336 0.3	2704 0.3	2519 0.3	1721 0.2
<p>Incidents -- Each incident is to be reported in which a student is removed from the traditional classroom setting for ten or more consecutive days.</p> <p>NOTE: Multiple Short Sessions (cumulative removals adding up to 10 days) are not included in this analysis.</p> <p>Type of Offense -- Weapon -Device or instrument capable of causing serious bodily injury. Does not include a knife with a blade of less than 2 1/2 inches in length. Alcohol -Use, possession, sale, or solicitation of intoxicating alcoholic beverages. Drug -Use, possession, sale or solicitation of drugs. Does not include alcohol or tobacco. Tobacco -Use, possession, sale, or solicitation of tobacco. Violent Act -As defined by school board and including, but not limited to, exertion of physical force with intent to do serious bodily harm. Other -Other offenses not listed above.</p> <p>Type of Removal -- In School Suspension -Removal of student from regular classroom setting (within a school building) for a fixed amount of time with student automatically returning to regular classroom setting after the suspension is completed. Out of School Suspension -Removal of student from school for a fixed amount of time with student automatically returning to school after the suspension is completed. Expulsion -Removal of student from school for an indefinite period of time until student is reinstated by local board of education.</p>										
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/22/2021										

ANNUAL DROPOUT RATE 2016-2020										
	WENTZVILLE R-IV					MISSOURI				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Asian Dropout Rate 9-12 (%)	0.0	0.0	1.4	0.0	0.0	1.1	1.0	0.9	0.7	0.5
Black Dropout Rate 9-12 (%)	0.9	2.8	1.8	1.7	1.9	4.8	5	4.2	4.5	3.3
Hispanic Dropout Rate 9-12 (%)	2.1	1.1	0.9	0.0	0.8	2.7	2.8	2.5	2.7	1.9
Indian Dropout Rate 9-12 (%)	9.1	0.0	0.0	9.1	0.0	2.2	3.1	2.2	2.2	1.4
Multiracial Dropout Rate 9-12 (%)	2.0	1.8	0.7	0.7	1.7	2.4	1.8	2.0	2.3	1.5
Pacific Islander Dropout Rate 9-12 (%)	0.0	0.0	0.0	0.0	0.0	2.9	2.8	3.2	2.4	2.2
White Dropout Rate 9-12 (%)	0.6	0.7	0.9	0.5	0.6	1.4	1.3	1.4	1.3	0.9
Total Dropouts 9-12	33	40	46	28	36	5,404	5,338	4,931	4,940	3,507
Total Dropout Rate 9-12 (%)	0.8	0.9	1.0	0.6	0.7	2.0	2.0	1.9	1.9	1.3
Source: Missouri Department of Elementary and Secondary Education										
Data as of: 5/22/2021										



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

4 YEAR GRADUATION RATE 2017-2020								
	WENTZVILLE R-IV				MISSOURI			
	2017	2018	2019	2020	2017	2018	2019	2020
Total Number of Graduates	1,005	1,124	1,094	1,147	59,233	59,726	59,605	59,038
Number of Students	1,070	1,180	1,144	1,191	66,593	66,882	66,390	65,880
Graduation Rate (%)	93.9	95.3	95.6	96.3	89.0	89.3	89.8	89.6
Total Number of Asian Graduates	16	16	12	21	1,176	1,207	1,277	1,323
Number of Asian Students	17	16	12	21	1,263	1,294	1,370	1,399
Asian Graduation Rate (%)	94.1	100.0	100.0	100.0	93.1	93.3	93.2	94.6
Total Number of Black Graduates	61	77	74	89	8,686	8,616	8,481	8,246
Number of Black Students	67	84	78	95	10,910	10,764	10,501	10,449
Black Graduation Rate (%)	91.0	91.7	94.9	93.7	79.6	80.0	80.8	78.9
Total Number of American Indian Graduates	*	*	*	*	258	227	257	240
Number of American Indian Students	*	*	*	*	308	262	300	273
American Indian Graduation Rate (%)	50.0	100.0	100.0	66.7	83.8	86.6	85.7	87.9
Total Number of Hispanic Graduates	34	45	56	48	2,817	3,106	3,435	3,683
Number of Hispanic Students	40	46	59	50	3,316	3,662	3,981	4,245
Hispanic Graduation Rate (%)	85.0	97.8	94.9	96.0	85.0	84.8	86.3	86.8
Total Number of Multiracial Graduates	25.0	31	31	26	1346	1,549	1,663	1,811
Number of Multiracial Students	28.0	34	35	28	1518	1,754	1,872	2,067
Multiracial Graduation Rate (%)	89.3	91.2	88.6	92.9	88.7	88.3	88.8	87.6
Total Number of Pacific Islander Graduates	*	*	*	*	134	135	132	153
Number of Pacific Islander Students	*	*	*	*	154	156	158	181
Pacific Islander Graduation Rate (%)	*	100.0	100.0	100.0	87.0	86.5	83.5	84.5
Total Number of White Graduates	868	952	917	960	44,816	44,886	44,360	43,582
Number of White Students	916	997	956	993	49,124	48,990	48,208	47,266
White Graduation Rate (%)	94.8	95.5	95.9	96.7	91.2	91.6	92.0	92.2
Total Number of Male Graduates	520	559	512	585	29,621	30,018	29,608	29,777
Number of Male Students	560	596	552	608	34,106	34,428	33,747	33,968
Male Graduation Rate (%)	92.9	93.8	92.8	96.2	86.9	87.2	87.7	87.7
Total Number of Female Graduates	485	565	582	562	29,612	29,708	29,997	29,261
Number of Female Students	510	584	592	583	32,487	32,454	42,643	31,912
Female Graduation Rate (%)	95.1	96.8	98.3	96.4	91.2	91.5	91.9	91.7
<p>* Indicates the number/percent has been suppressed due to a potential small sample size.</p> <p>Source: Missouri Department of Elementary and Secondary Education</p> <p>Data as of: 5/29/2021</p>								





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

GRADUATE ANALYSIS 2016-2020										
	WENTZVILLE R-IV					MISSOURI				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Number of Previous Years Graduates	978	1025	1164	1,124	*	62,369	62,095	62,446	60,080	*
Percent of Previous Years Graduates										
Entering a 4yr. College/University %	41.3	41.1	43.2	43.5	43.8	37.7	37.5	37.7	36	36.2
Entering a 2yr. College %	27.3	29.5	26.4	27.3	27.4	26.4	26.2	25.7	24.9	25.2
Entering a Postsecondary (Technical) Institution %	1.3	2.1	2.7	2.4	2.5	2.5	2.1	2.5	2.3	2.5
Entering the Work Force %	18.3	17.4	13.3	14.2	13.2	22.7	23.3	23.6	24	24.7
Entering the Military %	3	1.8	3.3	1.4	1.4	3.1	3.0	2.8	3.1	3.2
Entering Some Other Field %	3.7	4.5	6.1	4.9	*	3.2	3.5	3.3	3.5	*
Status Unknown %	5.1	3.7	4.6	6.2	*	3.5	3.3	3.4	4.6	*
Source: Missouri Department of Elementary and Secondary Education Data as of: 5/22/2021 * Data not provided										

AMERICAN COLLEGE TEST (ACT) 2016-2020										
	WENTZVILLE R-IV					MISSOURI				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
# of Graduates	971	1016	1154	1116	1,174	61,572	61,250	61,658	61,136	60,446
# of Graduates at or above National Average	469	436	583	505	543	24,266	20,649	23,040	21,217	21,043
% of Graduates at or above National Average	48.30	42.90	50.50	45.30	46.30	39.40	33.70	37.40	34.70	34.80
% of Graduates Tested	92.60	94.40	93.40	73.20	68.90	91.60	91.90	91.70	76.70	75.10
Composite ACT Score	21.1	21.4	21.3	22.5	22.9	20.0	20.2	19.9	20.6	20.7
Source: Missouri Department of Elementary and Secondary Education Data as of: 5/22/2021										

Current Expenditures Per Pupil 2019-2020				
	WENTZVILLE R-IV		MISSOURI	
	2019	2020	2019	2020
Membership *	16,608.86	17,129.11	876,314.71	875,043.19
District Level Per-Pupil Expenditures				
Federal	\$170	\$211	\$644	\$782
State/Local	\$10,198	\$10,276	\$10,605	\$10,654
District Level Per-Pupil Total	\$10,368	\$10,488	\$11,249	\$11,436
Source: Missouri Department of Elementary and Secondary Education (Excluded expenditures include capital outlay, debt service, community services, non-instruction/support, adult education, and Title I expenditures. Impact aid is considered local expenditures.) Data as of: 01/25/2021				



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

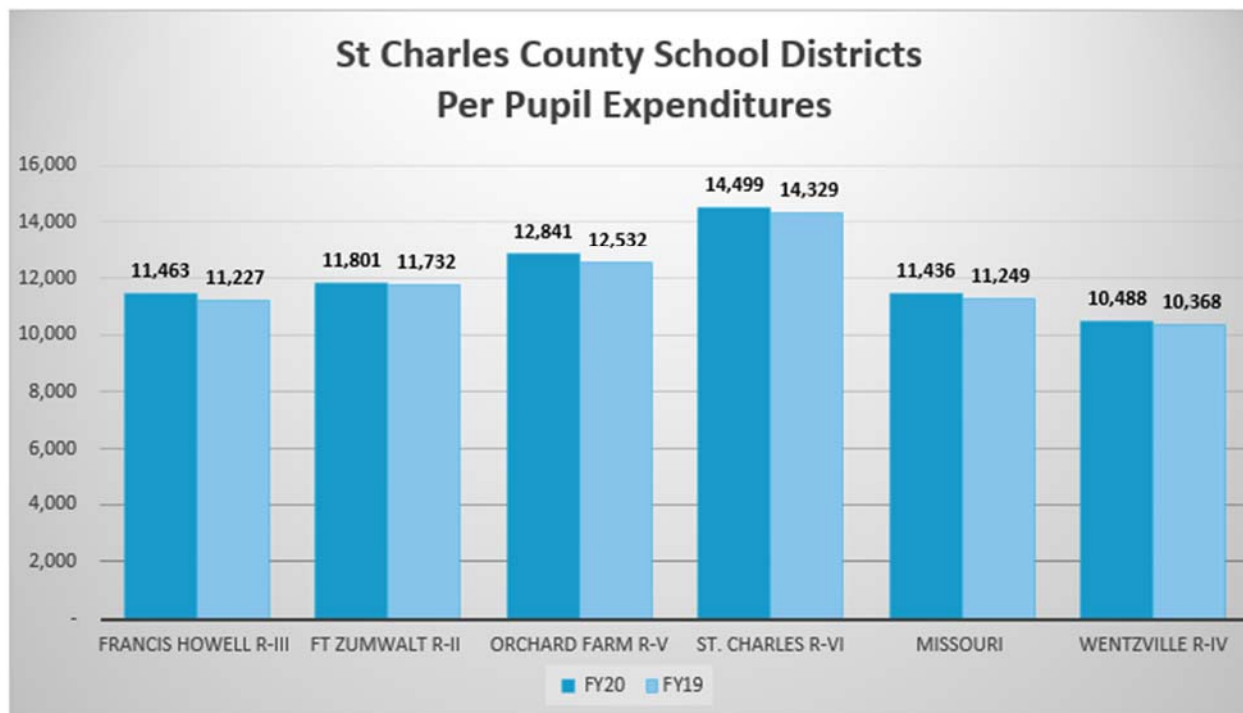
ADDRESSING STUDENT NEEDS

The District is committed to providing the best opportunities to all students. The District is projecting that there will be five elementary schools (Heritage Primary, Heritage Intermediate, Green Tree, Prairie View, and Peine Ridge) which will be supported by additional resources under Title I as part of the Elementary and Secondary Education Act. These additional resources include additional personnel in the area of reading intervention, additional instructional materials to meet their students' needs, and additional professional learning. The District provides reading intervention and literacy support in grades 6-12 using two tools: Lexia and Reading Plus. Credit recovery is available to all high school students through Fuel-Education, a web-based course platform.

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 our students have performed in the top 13% of Missouri school districts on state achievement tests over the past ten years.

ST. CHARLES COUNTY PER PUPIL EXPENDITURES



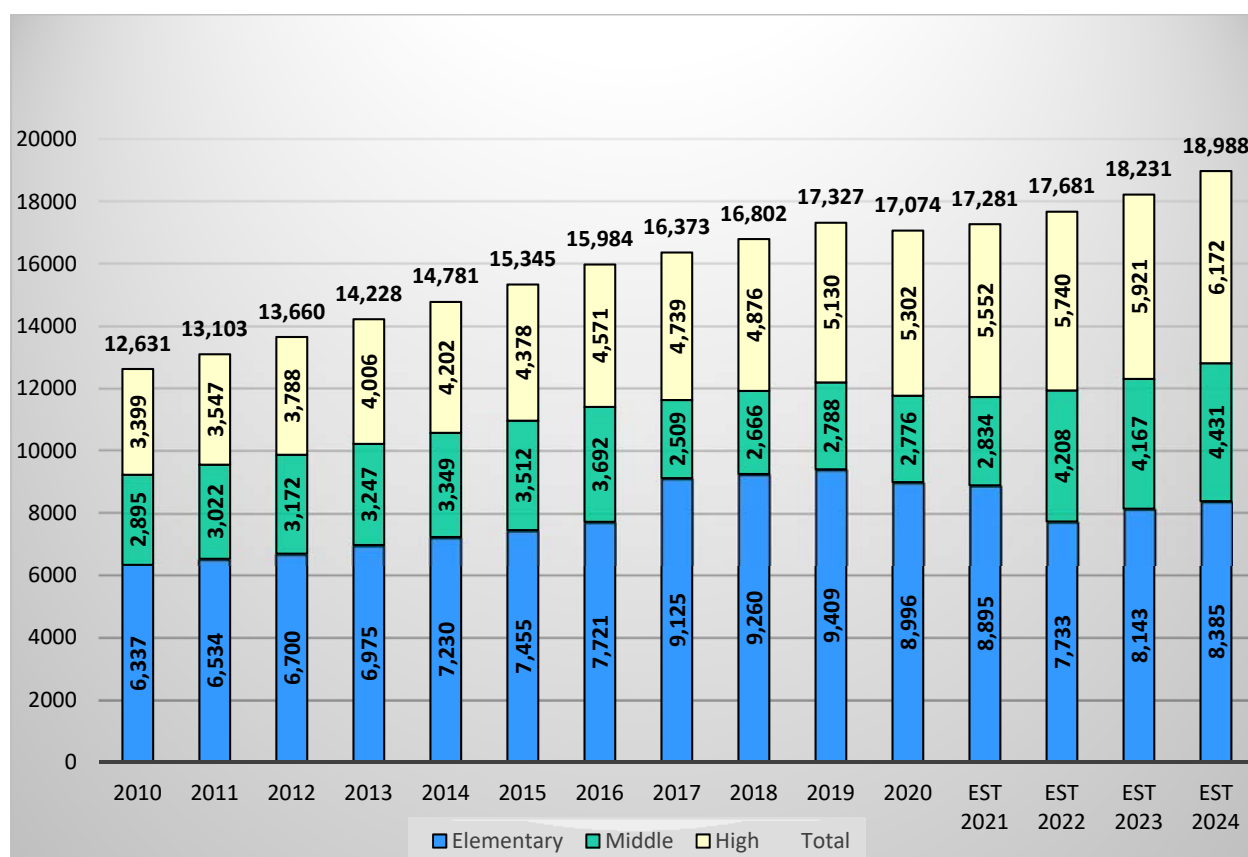


WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

ENROLLMENT PROJECTION METHODOLOGY AND ANALYSIS

Projecting enrollment is a critical factor for Wentzville R-IV as it the fastest growing school district in the state. The Wentzville School District has grown by over 5,000 students in the past twelve years. The availability of undeveloped lots will add to the existing population and creates an expectation of continued enrollment growth.

SEPTEMBER ENROLLMENT HISTORY AND PROJECTIONS



School Level	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Elementary	6,075	6,337	6,534	6,700	6,975	7,230	7,455	7,721	9,125	9,260	9,409	8,996	8,895	7,733	8,143	8,385
Middle	2,786	2,895	3,022	3,172	3,247	3,349	3,512	3,692	2,509	2,666	2,788	2,776	2,834	4,208	4,167	4,431
High	3,264	3,399	3,547	3,788	4,006	4,202	4,378	4,571	4,739	4,876	5,130	5,302	5,552	5,740	5,921	6,172
Total	12,125	12,631	13,103	13,660	14,228	14,781	15,345	15,984	16,373	16,802	17,327	17,074	17,281	17,681	18,231	18,988



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

SEPTEMBER ENROLLMENT PROJECTIONS BY GRADE

By Grade Level		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	K	1,292	1,204	1,283	1,293	1,143	1,255	1,325	1,395	1,418
	1	1,206	1,338	1,235	1,325	1,247	1,209	1,286	1,351	1,428
	2	1,292	1,248	1,369	1,265	1,250	1,255	1,267	1,329	1,384
	3	1,319	1,330	1,276	1,436	1,252	1,241	1,269	1,347	1,387
	4	1,274	1,341	1,359	1,303	1,408	1,239	1,322	1,288	1,455
	5	1,338	1,324	1,384	1,384	1,297	1,413	1,264	1,433	1,313
	6	1,272	1,340	1,354	1,403	1,399	1,283	1,439	1,299	1,584
	7	1,221	1,266	1,368	1,399	1,387	1,431	1,333	1,465	1,346
	8	1,199	1,243	1,298	1,389	1,389	1,403	1,436	1,403	1,501
	9	1,180	1,247	1,312	1,366	1,401	1,409	1,448	1,478	1,560
	10	1,151	1,189	1,240	1,322	1,357	1,436	1,436	1,498	1,522
	11	1,202	1,129	1,183	1,261	1,288	1,392	1,451	1,473	1,566
	12	1,038	1,174	1,141	1,181	1,256	1,315	1,405	1,472	1,524
GRAND TOTAL		15,984	16,373	16,802	17,327	17,074	17,281	17,681	18,231	18,988





WENTZVILLE R-IV SCHOOL DISTRICT

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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.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

SPP Targets and District Status					
SPP Indicator			District Data 2019-20		Target 19-20
Early Childhood Special Education Data (Table A)					
ECSE children in regular EC program receiving majority of services in EC (SPP 6A)			12.9%	Not Met	≥ 47.3%
ECSE children in special education separate class, school or residential setting (SPP 6B)			60.1%	Not Met	≤ 22.8%
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) *			100.0%	Met	= 100.0%
Percent of children in ECSE who demonstrated improved: (SPP 7)	Positive social-emotional skills:	Summary Statement 1	98.9%	Met	≥ 93.9%
		Summary Statement 2	0.0%	Not Met	≥ 48.2%
	Acquisition and use of knowledge and skills:	Summary Statement 1	100.0%	Met	≥ 95.5%
		Summary Statement 2	0.0%	Not Met	≥ 40.6%
	Use of appropriate behaviors to meet needs:	Summary Statement 1	100.0%	Met	≥ 93.5%
		Summary Statement 2	0.0%	Not Met	≥ 56.9%
Child Count and Educational Environment Data (Table B)					
Percent of children with IEPs inside regular class 80% or more of the day (SPP 5A)			54.1%	Not Met	≥ 56.0%
Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B)			11.0%	Not 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)			NA	NA	≥ 95.0%
Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B)			NA	NA	≥ 95.0%
Proficiency rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3C)			NA	NA	≥ 20.0%
Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C)			NA	NA	≥ 15.0%
Evaluation Data (Table D)					
Percent of children with parental consent to evaluate who were evaluated and had eligibility determined within 60 days (SPP 11) *			99.6%	Not Met	= 100.0%
Parent Survey Data (Table E)					
Percent of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities (SPP 8)			66.7%	Not Met	≥ 70.0%
Suspension/Expulsion Data (Table F)					
Does the LEA have significant discrepancies in the rate of suspension/expulsion of greater than 10 days for children with IEPs? (SPP 4A)			No	NA	NA
Does the LEA have significant discrepancies, by race or ethnicity, in the rate of suspension/expulsion of greater than 10 days for children with IEPs, that are the result of inappropriate policies/procedures/practices? (SPP 4B)			No	NA	NA
Secondary Transition Data (Table G)					
Graduation rate for students with disabilities (SPP 1)			85.4%	Met	≥ 74.5%
Dropout rate for students with disabilities (SPP 2)			1.1%	Met	≤ 3.5%
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) *			100.0%	Met	= 100.0%
	enrolled in higher education		29.0%	Met	≥ 24.4%

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



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
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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 or competitively employed	60.0%	Met	≥	46.9%
	total employed / continuing education	64.1%	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.



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				
	2017-18	2018-19	2019-20	State 2019-20
Child Count	292	328	288	12,626

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	2017-18		2018-19		2019-20		State 2019-20
	#	%	#	%	#	%	%
<i>In the regular early childhood program:</i>	113	38.7%	150	45.7%	93	32.5%	53.7%
10+ hours with majority of SPED services in EC Program*	56	19.2%	75	22.9%	33	11.5%	23.3%
10+ hours with majority of SPED services in Other Location	39	13.4%	49	14.9%	45	15.7%	22.0%
less than 10 hours with majority of SPED services in EC Program*	*	*	*	*	*	*	3.9%
less than 10 hours with majority of SPED services in Other Location	15	5.1%	22	6.7%	11	3.8%	4.5%
Separate Class	132	45.2%	145	44.2%	157	54.9%	35.9%
Separate School	*	*	*	*	15	5.2%	1.5%
Residential Facility	*	*	*	*	*	*	*
Home	19	6.5%	*	*	*	*	1.1%
Service Provider Location	18	6.2%	31	9.5%	20	7.0%	7.8%
Total Early Childhood	292	100.0%	328	100.0%	288	100.0%	100.0%
Total attending and receiving majority of services in early childhood program* (SPP 6A)	59	20.2%	79	24.1%	37	12.9%	27.2%
Total separate placements** (SPP 6B)	142	48.6%	147	44.8%	172	60.1%	37.4%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Number referred and eligible	NA	36	NA	NA	25
IEPs developed with acceptable timelines	NA	35	NA	NA	25
Percent developed within acceptable timelines	NA	97.2%	NA	NA	100.0%
State % developed within acceptable timelines	97.5%	99.0%	98.9%	100.0%	99.5%

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.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

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

Early Childhood Outcome Data (SPP 7) (A4)

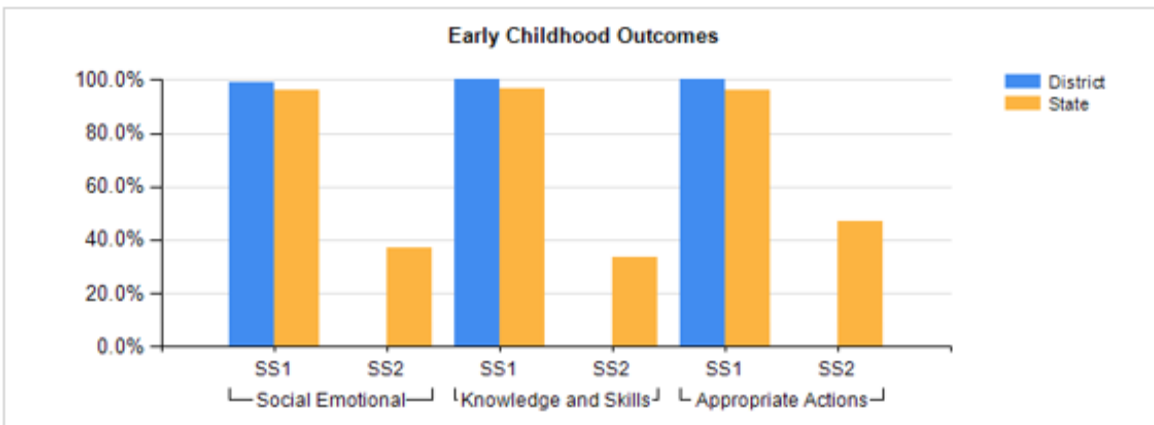
Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

2019-20 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	*	*	1.4%	*	*	1.4%	*	*	1.5%
b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers	*	*	1.9%	*	*	1.7%	*	*	1.7%
c. improved functioning to a level nearer to same-aged peers but did not reach	92	98.9%	59.6%	93	100.0%	63.4%	93	100.0%	50.1%
d. improved functioning to reach a level comparable to same-aged peers	*	*	26.7%	*	*	29.1%	*	*	34.5%
e. maintained functioning at a level comparable to same-aged peers	*	*	10.4%	*	*	4.5%	*	*	12.2%
Total:	93	100.0%	100.0%	93	100.0%	100.0%	93	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.		98.9%	98.3%		100.0%	96.8%		100.0%	96.4%
2. Percent of children who were functioning within age expectations by the time they exited.		*	37.1%		*	33.6%		*	46.7%

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

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

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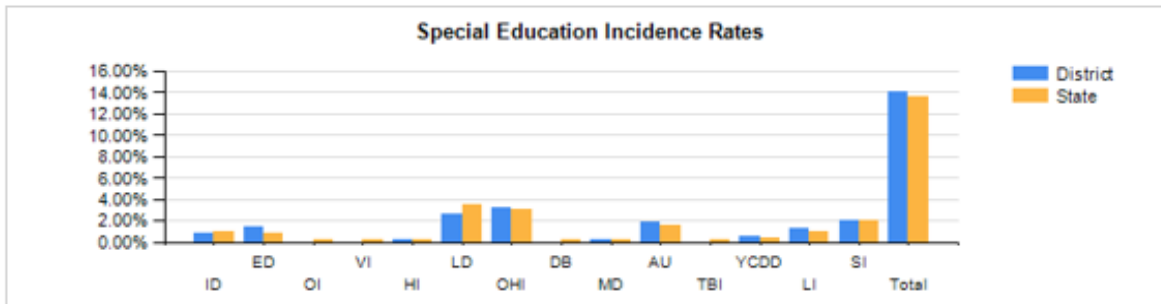
Child Count and Educational Environment Data - (Table B)

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

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

Disability Category	Total	PPPS	Incidence Rate 2019-20	State 2019-20
Intellectual Disability	153	*	0.88%	1.04%
Emotional Disturbance	236	*	1.36%	0.82%
Orthopedic Impairment	*	*	*	0.04%
Visual Impairment	*	*	*	0.05%
Hearing impairment	15	*	0.09%	0.12%
Specific Learning Disability	448	*	2.59%	3.57%
Other Health Impairment	564	12	3.26%	3.04%
Deaf/Blindness	*	*	*	0.00%
Multiple Disabilities	21	*	0.12%	0.16%
Autism	314	*	1.81%	1.52%
Traumatic Brain Injury	*	*	*	0.04%
Young Child w/ Developmental Delay	97	*	0.56%	0.35%
Language Impairment	227	*	1.31%	0.96%
Speech Impairment	345	56	1.99%	1.94%
Total	2,442	83	14.10%	13.66%

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: 2019-20	Amer Indian %	Asian %	Black %	Hispanic %	Multi %	Pacific %	White %	Total %
Total District Enrollment (K-12)	0.2%	2.0%	6.8%	5.1%	4.4%	*	81.5%	100.0%
Total IEP Child Count (5K-21)	*	1.1%	9.2%	6.0%	5.9%	*	77.5%	100.0%
Intellectual Disability	*	*	20.3%	10.5%	*	*	64.7%	100.0%
Emotional Disturbance	*	*	12.3%	*	9.3%	*	73.3%	100.0%
Specific Learning Disability	*	*	10.3%	6.5%	4.5%	*	78.1%	100.0%
Other Health Impairment	*	*	7.3%	4.8%	6.0%	*	81.2%	100.0%
Autism	*	*	6.7%	4.5%	4.5%	*	81.5%	100.0%
Speech/Language Impairment	*	*	7.3%	7.2%	7.5%	*	76.4%	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

2021-2022 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.

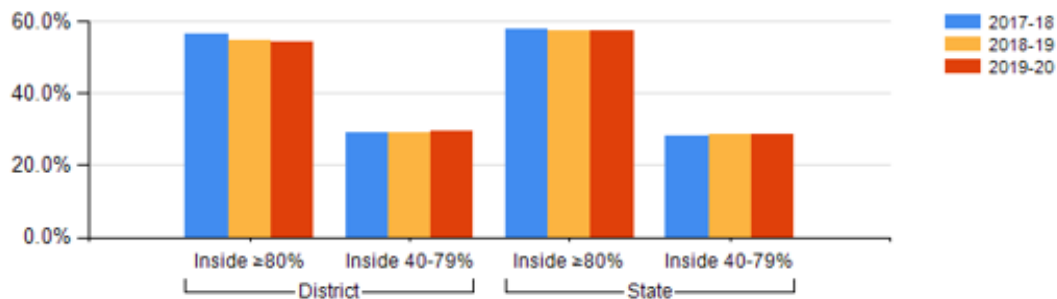
Placement Categories	2017-18		2018-19		2019-20		State 2019-20
	#	%	#	%	#	%	%
Inside Regular Class 80% or More (SPP 5A)	1220	56.3%	1251	54.7%	1321	54.1%	57.4%
Inside Regular Class 40-79%	631	29.1%	664	29.0%	722	29.6%	28.5%
Inside Regular Class < 40% (SPP 5B)	208	9.6%	246	10.8%	269	11.0%	8.4%
Private Separate (Day) School*	23	1.1%	25	1.1%	29	1.2%	0.9%
Public Separate (Day) School*	*	*	*	*	*	*	1.4%
Homebound/Hospital*	18	0.8%	27	1.2%	18	0.7%	0.6%
Private Residential Facility*	*	*	*	*	*	*	*
Correctional Facility	*	*	*	*	*	*	0.1%
Parentally Placed Private School	66	3.0%	73	3.2%	83	3.4%	2.0%
State Operated Separate School*	*	*	*	*	*	*	0.7%
Total School Age	2,166	100.0%	2,286	100.0%	2,442	100.0%	100.0%
Total of Separate Placements* (SPP 5C)	41	1.9%	52	2.3%	47	1.9%	3.6%

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

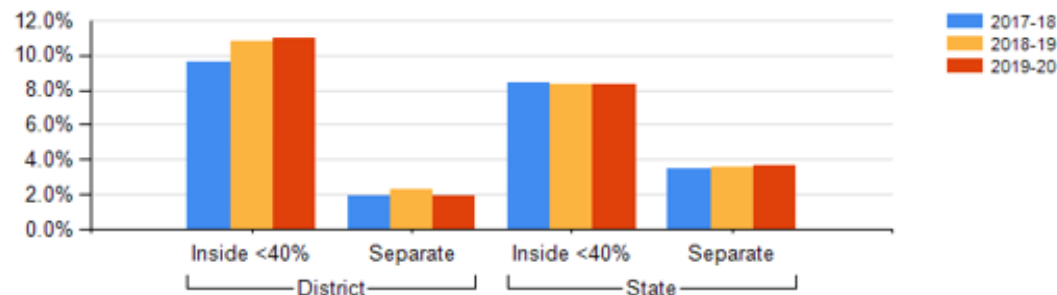
Total Separate includes: Private/Public Separate Facilities; Homebound/Hospital; Private Residential Facilities and State Operated School

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

Educational Environments: Inside ≥ 80% and Inside 40-79%



Educational Environments: Inside < 40% and Separate Placements



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



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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.

2019-20 testing requirements were waived due to COVID-19.

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
2018-19 - IEP MAP and MAP-A												
	English Language Arts							Mathematics				
03	188	188	48	100.0%	25.5%	23.0%	188	188	40	100.0%	21.3%	20.5%
04	210	210	46	100.0%	21.9%	20.7%	210	210	41	100.0%	19.5%	19.1%
05	219	219	62	100.0%	28.3%	17.5%	218	218	42	100.0%	19.3%	14.3%
06	196	196	39	100.0%	19.9%	16.3%	196	196	23	100.0%	11.7%	12.5%
07	185	184	34	99.5%	18.5%	13.2%	183	182	29	99.5%	15.9%	9.5%
08	181	180	37	99.4%	20.6%	13.6%	178	177	35	99.4%	19.8%	8.1%
HS	145	142	32	97.9%	22.5%	18.3%	167	164	37	98.2%	22.6%	13.0%
3-5	617	617	156	100.0%	25.3%	20.4%	616	616	123	100.0%	20.0%	18.0%
6-8	562	560	110	99.6%	19.6%	14.4%	557	555	87	99.6%	15.7%	10.1%
All	1,324	1,319	298	99.6%	22.6%	17.6%	1,340	1,335	247	99.6%	18.5%	14.1%
2017-18 - IEP MAP and MAP-A												
	English Language Arts							Mathematics				
03	187	187	62	100.0%	33.2%	23.5%	186	186	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%

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

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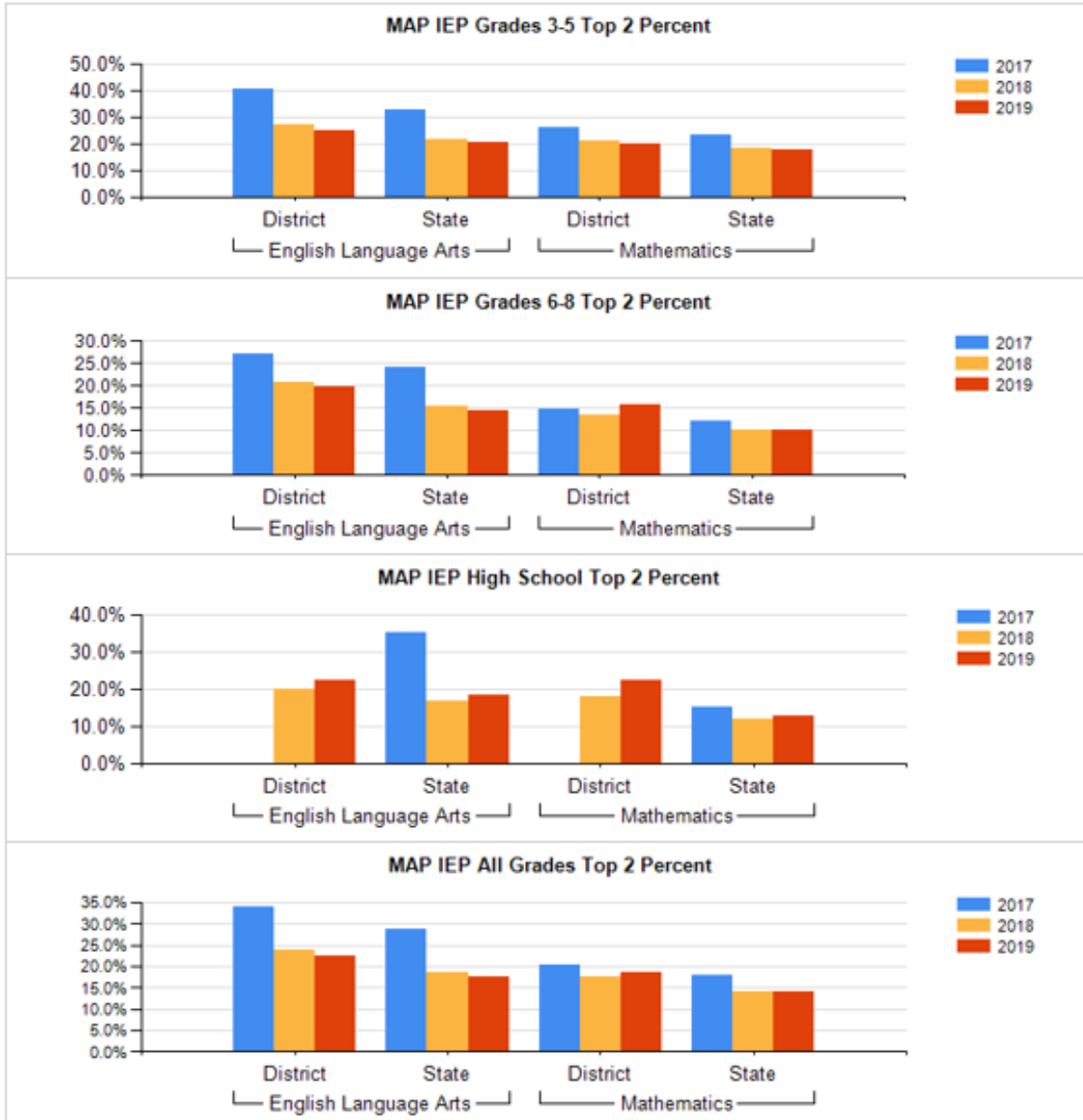
WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)

2019-20 testing requirements were waived due to COVID-19.



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

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WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

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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	2015-16	2016-17	2017-18	2018-19	2019-20
Number evaluated	NA	325	NA	NA	268
Number within acceptable timelines	NA	324	NA	NA	265
Percent within acceptable timelines	NA	99.7%	NA	NA	99.6%
State % within acceptable timelines	98.8%	99.5%	99.1%	99.0%	99.2%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Total Responses	NA	243	NA	NA	128
Number Agree/Strongly Agree	NA	160	NA	NA	84
% Agree/Strongly Agree	NA	65.8%	NA	NA	66.7%
State % Agree/Strongly Agree	75.7%	72.7%	74.4%	75.6%	76.7%

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

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

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WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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WENTZVILLE R-IV (092-089)

Suspension/Expulsion Data - (Table F)

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

School Year 2019-2020	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	115	4.22	7.98	161	1.07	3.69	3.93	2.16
OSS > 10 Days	16	0.59	1.22	21	0.14	0.51	4.19	2.38
ISS - All	246	9.02	10.85	536	3.57	6.67	2.53	1.63
ISS > 10 Days	21	0.77	0.70	30	0.20	0.31	3.85	2.28
Total OSS and ISS	290	10.63	14.99	596	3.97	8.63	2.68	1.74
Incident Counts								
OSS - All	207	7.59	15.44	211	1.41	6.04	5.40	2.55
OSS > 10 Days	17	0.62	1.28	22	0.15	0.55	4.25	2.34
American Indian	*	*	*				*	*
Asian	*	*	*				*	*
Black	*	*	3.40				*	6.21
Hispanic	*	*	0.84				*	1.53
Multi Racial	*	*	1.57				*	2.87
Pacific Islander	*	*	*				*	*
White	13	0.61	0.80				4.20	1.46
ISS - All	623	22.84	23.92	1,095	7.29	13.10	3.13	1.83
ISS > 10 Days	21	0.77	0.71	30	0.20	0.31	3.85	2.27
Total OSS and ISS	830	30.43	39.36	1,306	8.70	19.14	3.50	2.06

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

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WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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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 **percentages** of students with disabilities who graduated or dropped out from school.

Graduation data	2017-18	2018-19	2019-20	State 2019-20
Total Number of IEP Students Graduated	142	137	121	6,417

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
2020 Cohort	2020		2021		2022		2023	
Total Cohort Graduates	105	5,723						
Total Cohort	123	7,410						
Graduation Rate	85.4%	77.2%	NA	NA	NA	NA	NA	NA
2019 Cohort	2019		2020		2021		2022	
Total Cohort Graduates	126	5,803	135	6,059				
Total Cohort	145	7,551	144	7,475				
Graduation Rate	86.9%	76.9%	93.8%	81.1%	NA	NA	NA	NA
2018 Cohort	2018		2019		2020		2021	
Total Cohort Graduates	129	5,771	136	6,046	140	6,119		
Total Cohort	148	7,604	149	7,557	148	7,532		
Graduation Rate	87.2%	75.9%	91.3%	80.0%	94.6%	81.2%	NA	NA
2017 Cohort	2017		2018		2019		2020	
Total Cohort Graduates	112	5,471	119	5,747	123	5,833	124	5,887
Total Cohort	133	7,424	134	7,313	135	7,288	135	7,277
Graduation Rate	84.2%	73.7%	88.8%	78.6%	91.1%	80.0%	91.9%	80.9%

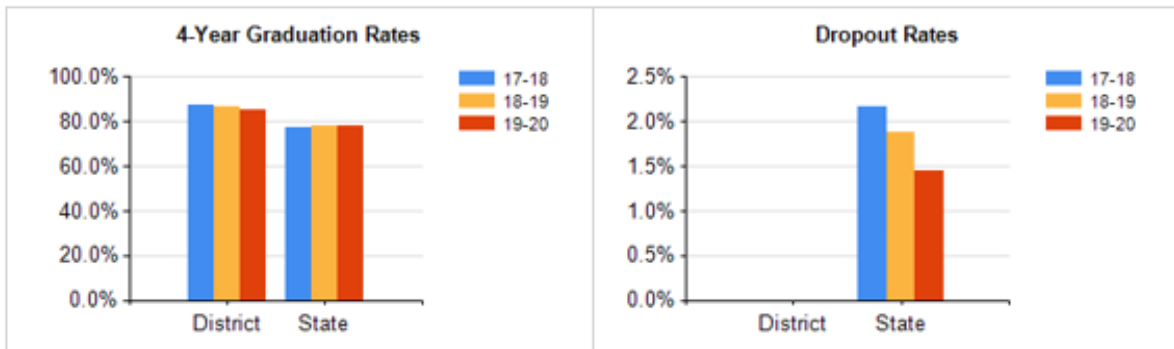
Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

Dropout data (SPP 2) (grades 9-12)	2017-18	2018-19	2019-20	State 2019-20
Total students with disabilities grades 9-12	676	687	732	39,124
Number of students with disabilities who dropped out	*	*	*	568
Dropout rate for students with disabilities	*	*	*	1.5%

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.



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WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

Missouri Department of Elementary and Secondary Education
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WENTZVILLE R-IV (092-089)

Secondary Transition Data - (Table G)

Secondary Transition Plans (SPP 13) (G2)

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

Reporting Year	2015-16	2016-17	2017-18	2018-19	2019-20
Total Reviewed	NA	*	NA	NA	*
Number Met	NA	*	NA	NA	*
Percent Met	NA	*	NA	NA	*
State	88.3%	87.7%	94.4%	93.6%	89.3%

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 2019-2020 School Year	18-19 Graduates		18-19 Dropouts		Total		State
	#	%	#	%	#	%	%
(1) 2 YR College (completed at least one term)	32	23.4%	*	*	32	22.1%	16.9%
(2) 4 YR College (completed at least one term)	*	*	*	*	*	*	7.8%
(3) <u>Non-College</u> (completed at least one term)	*	*	*	*	*	*	2.6%
(4) Advanced Training	*	*	*	*	*	*	0.2%
(5) Employed (Competitively) (at least 20 hrs. per week for 90 days)	41	29.9%	*	*	44	30.3%	31.3%
(6) Employed (<u>Non-Competitively</u>) (at least 20 hrs. per week for 90 days)	*	*	*	*	*	*	1.5%
(7) National/Community Service/Peace Corps	*	*	*	*	*	*	*
(8) Military	*	*	*	*	*	*	1.8%
(9) Other	28	20.4%	*	*	32	22.1%	12.0%
(10) Continuing Education - did not complete one term	*	*	*	*	*	*	3.8%
(11) Employed - less than 20 hrs. per week or 90 days	*	*	*	*	*	*	8.3%
(12) Unknown	*	*	*	*	*	*	13.8%
(13) Not Available	*		*		*		
Total (excludes Not Available)	137	100.0%	*	*	145	100.0%	100.0%
A. Enrolled in higher education*	42	30.7%	*	*	42	29.0%	24.7%
B. Enrolled in higher education or competitively employed*	84	61.3%	*	*	87	60.0%	57.9%
C. Total Employed / Continuing Education*	90	65.7%	*	*	93	64.1%	62.1%

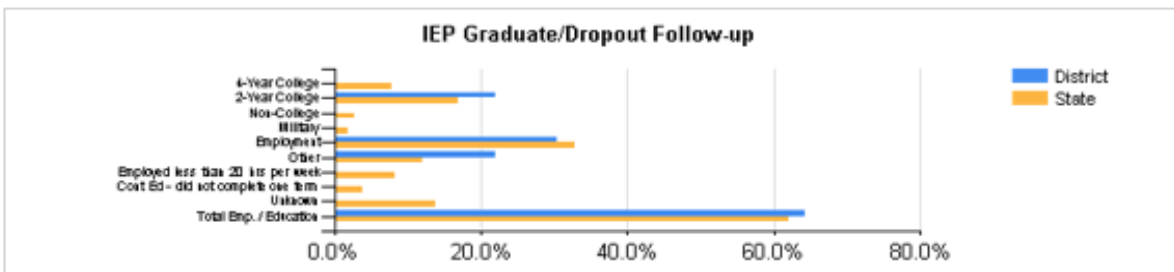
Source: District reported data via MOSIS February Follow-up

*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) + (5) + (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) + (7) + (8)]



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WENTZVILLE R-IV SCHOOL DISTRICT

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WENTZVILLE R-IV (092-089)

Non-College includes Advanced Training
Employment includes National/ Community Service/ Peace Corps

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WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 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	2016	2017	2018	2019	2020
Average Teacher Salary (Regular Term)	Wentzville	\$55,124	\$56,148	\$56,766	\$58,524	\$59,634
	Missouri	\$47,961	\$48,618	\$49,302	\$50,013	\$50,758
Average Teacher Salary (Total*)	Wentzville	\$56,378	\$57,372	\$57,992	\$59,705	\$60,822
	Missouri	\$49,113	\$49,762	\$50,485	\$51,214	\$51,981
Average Administrator Salary	Wentzville	\$104,169	\$105,000	\$107,537	\$107,238	\$111,103
	Missouri	\$90,078	\$91,513	\$92,738	\$93,970	\$95,525
Average Years of Experience	Wentzville	12.0	12.0	11.8	12.1	12.4
	Missouri	12.8	12.8	12.4	12.5	12.6
Teachers with a Master Degree or Higher (%)	Wentzville	79.1	78.7	77.4	79.4	77.6
	Missouri	61.5	61.4	58.4	58.9	59

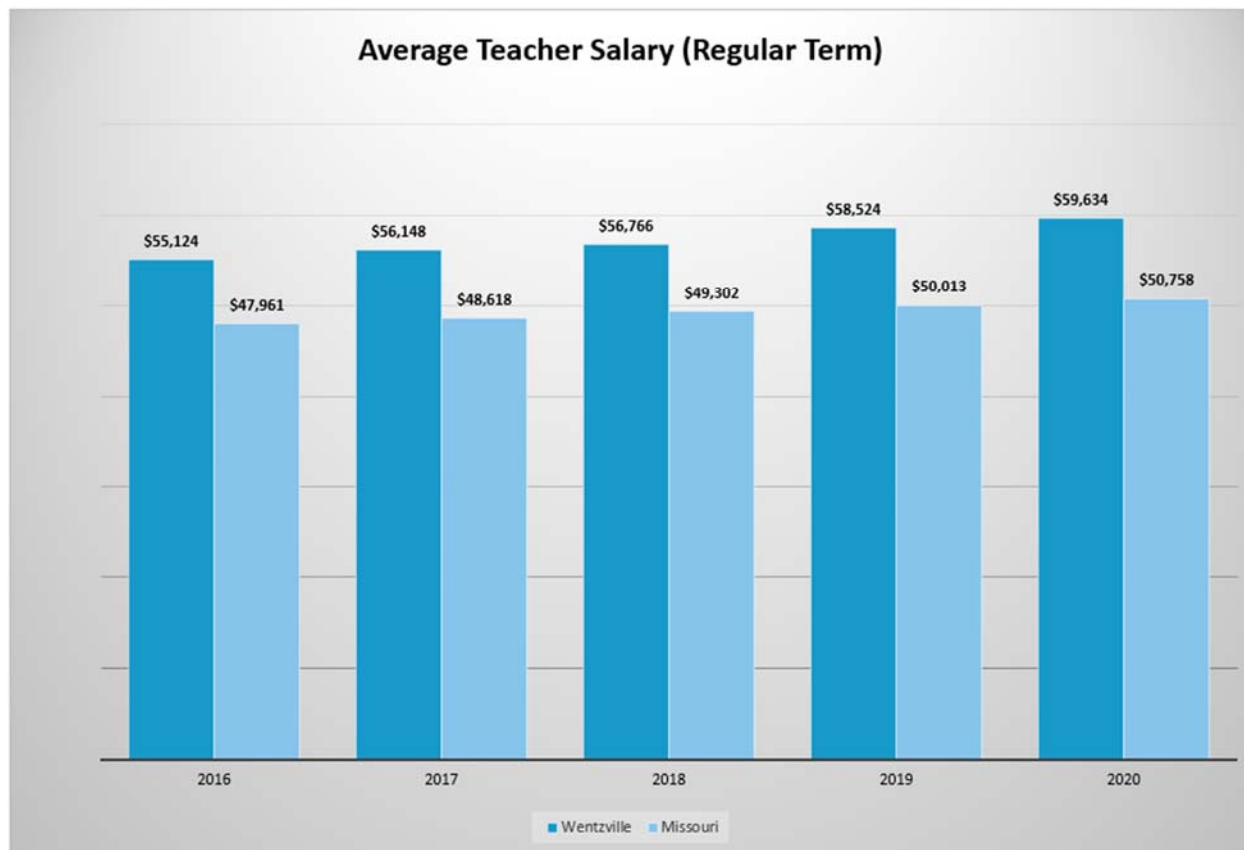
* Includes extended contract salary, Career Ladder supplement and extra duty pay





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

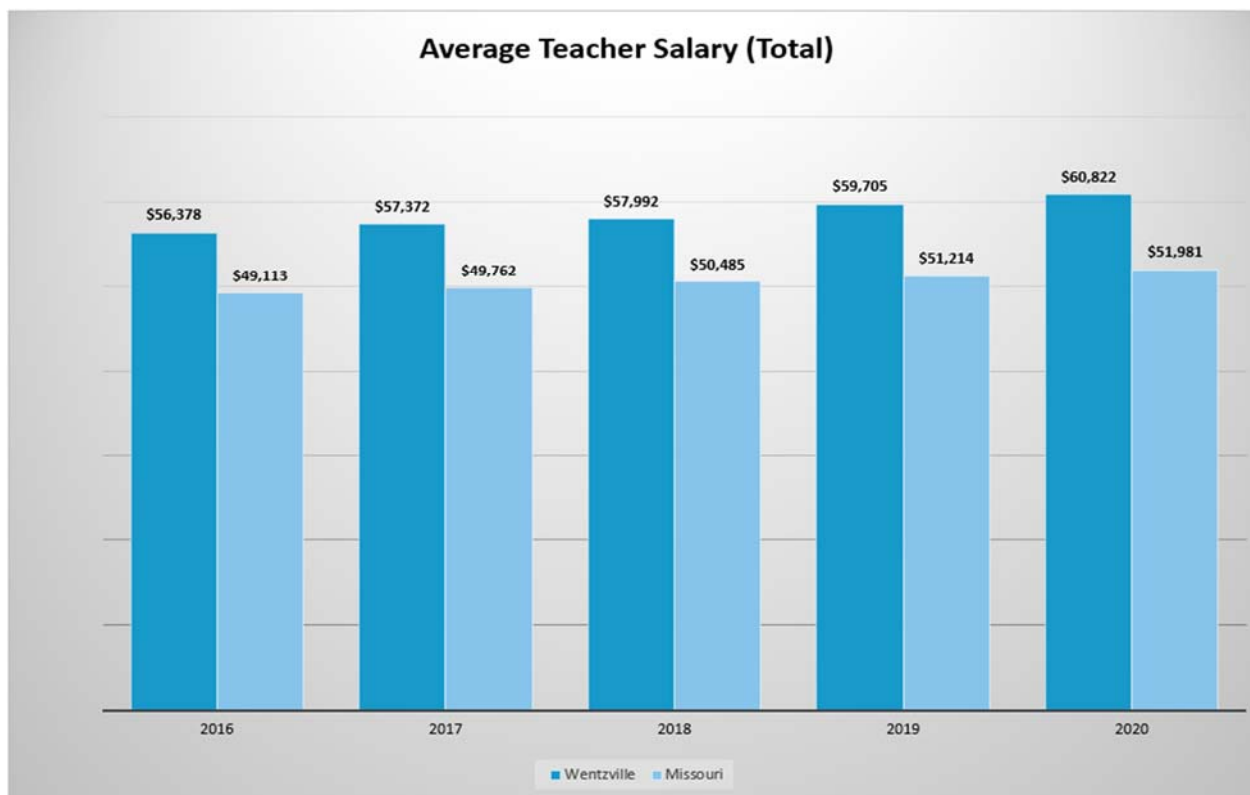
AVERAGE TEACHER SALARY (REGULAR TERM)





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

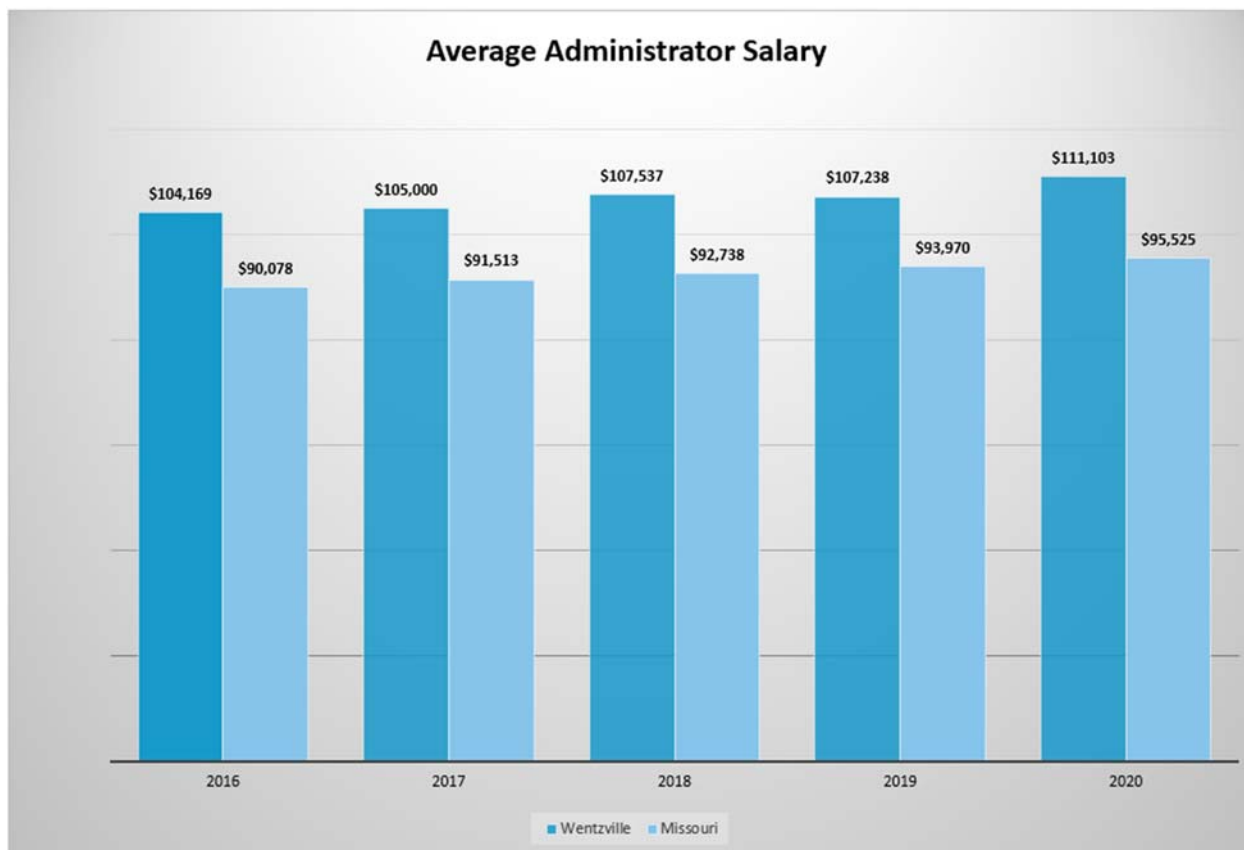
AVERAGE TEACHER SALARY (TOTAL)





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

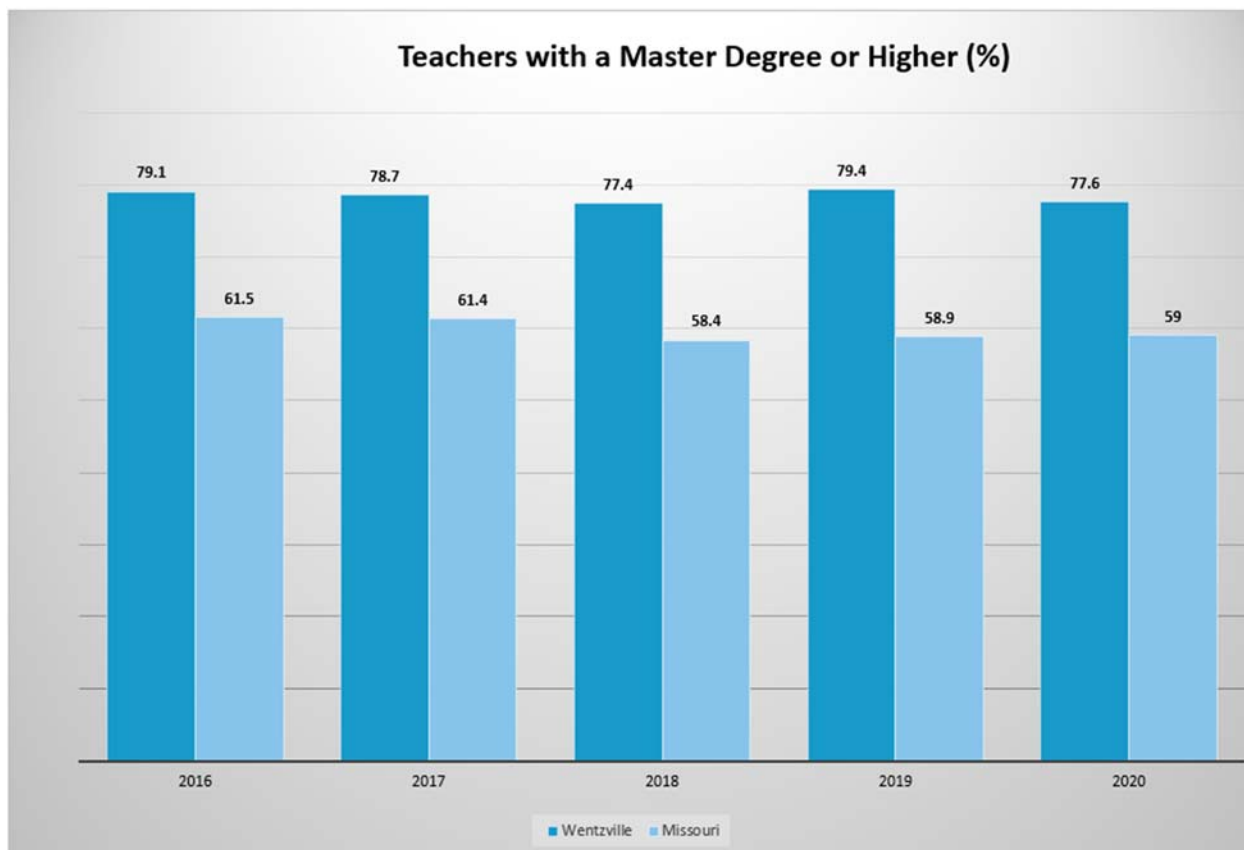
AVERAGE ADMINISTRATOR SALARY





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

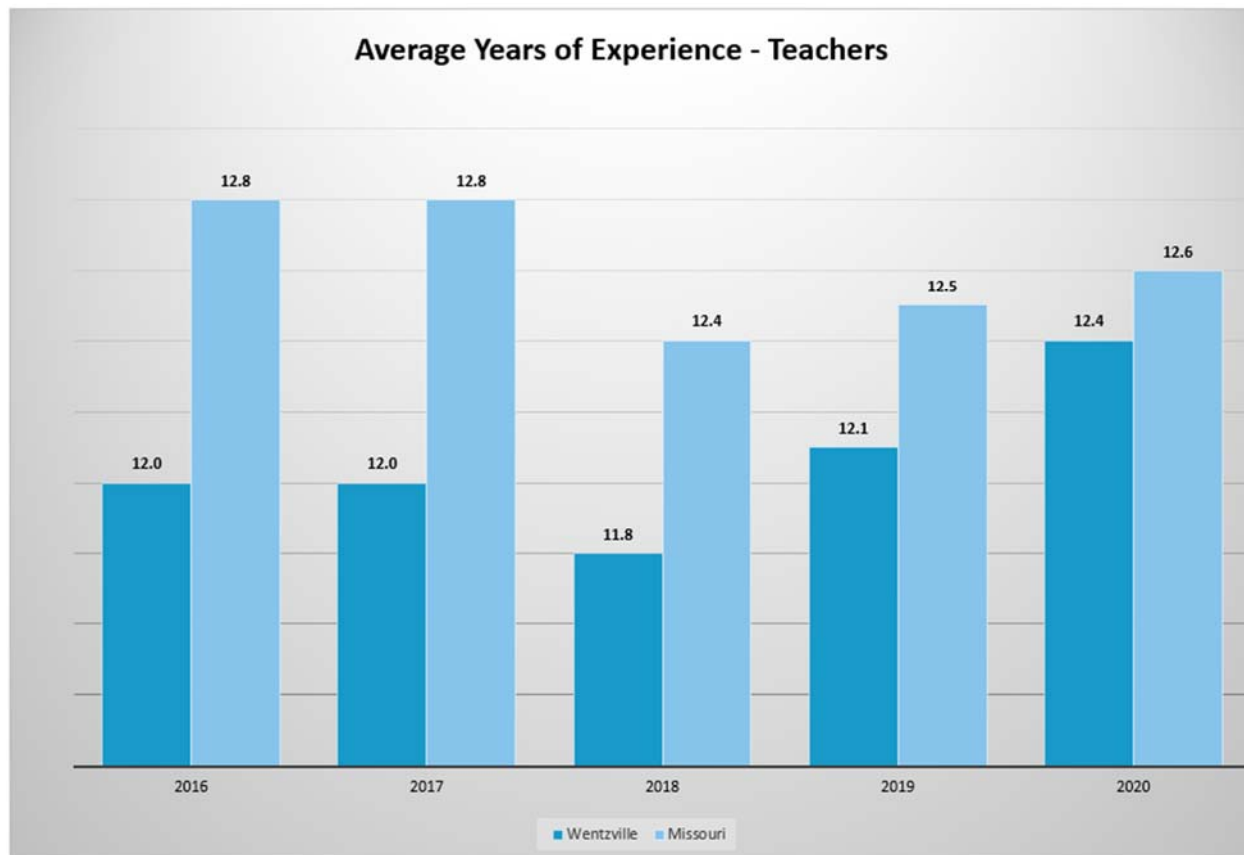
TEACHERS WITH A MASTER DEGREE OR HIGHER (%)





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET


AVERAGE YEARS OF EXPERIENCE - TEACHERS





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

BOARD APPROVED STUDENT CALENDAR


WENTZVILLE
 SCHOOL DISTRICT
 LEARNING TODAY, LEADING TOMORROW

Wentzville School District

2021-2022 Academic Calendar

	July <table> <tr><th>M</th><th>T</th><th>W</th><th>R</th><th>F</th></tr> <tr><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> </table>	M	T	W	R	F				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	January (19) <table> <tr><th>M</th><th>T</th><th>W</th><th>R</th><th>F</th></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>[14]</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td></tr> </table>	M	T	W	R	F	3	4	5	6	7	10	11	12	13	[14]	17	18	19	20	21	24	25	26	27	28	31					3 Classes Resume, Late Start 13 Finals Early Release 9-12 14 Early Release K-12, Last Day of First Semester 17 No Classes PK-12, MLK Day 18 No Classes PK-12, PD Day
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24 First Day of School	August (6) <table> <tr><th>M</th><th>T</th><th>W</th><th>R</th><th>F</th></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td></tr> </table>	M	T	W	R	F	2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	23	24	25	26	27	30	31				February (18) <table> <tr><th>M</th><th>T</th><th>W</th><th>R</th><th>F</th></tr> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>28</td><td></td><td></td><td></td><td></td></tr> </table>	M	T	W	R	F		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28					7 Late Start 21 No Classes PK-12, Presidents Day 22 No Classes PK-12, PD Day
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K-12	Q1	Q2	S1	Q3	Q4	S2	Total
Term	10/22	1/14	1/14	3/18	6/2	6/2	
# Days K-12	42	45	87	41	47	88	175

2021-2022	ES	MS	HS
Total Hours	1,131	1,112.5	1,088.8

Calendar dates are subject to change. Six emergency makeup days have been built into the calendar. Any additional days will extend the school year.

Revised April 5, 2021



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

TEACHER SALARY SCHEDULE 2021-2022

STEP	B.S.	B.S. +16	M.A.	M.A. +15	M.A. +30	Ph.D.
1	40,968	42,095	46,052	49,137	52,429	55,051
2	41,480	42,726	46,743	49,874	53,215	55,877
3	41,999	43,367	47,444	50,623	54,013	56,715
4	42,525	44,018	48,155	51,382	54,823	57,566
5	43,057	44,678	48,877	52,152	55,646	58,429
6	43,832	45,482	50,197	53,560	57,148	60,006
7	44,621	46,301	51,553	55,006	58,690	61,626
8	45,424	47,134	52,945	56,491	60,275	63,290
9	46,242	47,982	54,374	58,016	61,902	64,999
10	47,074	48,845	55,842	59,583	63,573	66,753
11		49,724	57,249	61,084	65,175	68,435
12		50,620	58,692	62,623	66,817	70,160
13			60,171	64,201	68,501	71,928
14			61,687	65,819	70,227	73,741
15			63,242	67,478	71,997	75,599
16			64,836	69,178	73,811	77,504
17			66,470	70,921	75,671	79,457
18			68,145	72,708	77,578	81,459
19			69,862	74,540	79,533	83,512
20			71,623	76,418	81,537	85,616
21			73,457	78,374	83,624	87,808
22			75,337	80,380	85,765	90,056
23			77,266	82,438	87,961	92,361





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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 2021-2022 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 2021-2022 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 FY22 budget are generally defined in the following section and utilized in the financial section of the document.





WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 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

2021-2022 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.
- 5422 American Rescue Plan Elementary & Secondary Schools Emergency Relief Fund - ARP ESSER (ESSER III)
- 5423 CRRSA – Elementary and Secondary Schools Emergency Relief Fund (ESSER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260.
- 5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5425 CARES -Governor's Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.
- 5428 Coronavirus Relief Fund (OA CRF): Amounts Received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.



WENTZVILLE R-IV SCHOOL DISTRICT

2021-2022 ANNUAL BUDGET

- 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.
- 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.
- 5473 CARES – School Lunch Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5474 CARES – School Breakfast Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 5475 CARES – After-School Snack Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.
- 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.



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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.

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.



WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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.





WENTZVILLE R-IV SCHOOL DISTRICT 2021-2022 ANNUAL BUDGET

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.

