
Rockwood R-VI School District



2016-2017 Annual Budget

Meritorious Budget Award



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ROCKWOOD R-VI SCHOOL DISTRICT

St. Louis County, Missouri

2016/17 Budget

Dr. Eric Knost, Ed.D., Superintendent of Schools
Mr. Tim Rooney, CPA, Chief Financial and Legislative Officer
Mr. Dan Steinbruegge, CPA, Director of Finance

<http://www.rsdkmo.org>

TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
Executive Summary	2
Budget Overview and Highlights.....	3
Budget Message... ..	6
Revenue	
Revenue Explanation	12
Total Revenue by Fund Comparison	13
Revenue by Source.....	14
Total Revenue by Source.....	15
Four Major Revenue Sources.....	16
Operating Revenues Per ADA	18
Expenditures	
Expenditure Explanation.....	20
Total Expenditures by Fund Comparison	21
Expenditures by Function	22
Total Expenditures by Object	23
Operating Expenditures Per ADA	24
Debt Service	
Debt Service... ..	25
Fund Summary	
Total Ending Fund Balance Comparison	28
Budget Summary by Fund	29
Organization/Enrollment/Performance	
Annual Report to the Community.....	31
Board of Education.....	37
Organization.....	39
Salary and Personnel Changes	40
Personnel Counts.....	41
Student Enrollment Trends	42
Budget Timeline.....	43
Meritorious Budget Award	45

ORGANIZATIONAL SECTION

Schools Locations/Start & Stop Times	47
District Map.....	49
Total Enrollment Projections	50
Organization	51
Organizational Charts	52
2014-2019 Strategic Plan.....	61
Summary of Significant Accounting Policies.....	62
Board of Education Policies.....	68
Budget Development	70
General Revenue Explanation.....	71

FINANCIAL SECTION

Forecasts... ..	74
Total Revenue and Expenditure Graph.....	75
Summary of All Funds	
Budget Fund Explanations.....	77
Total Revenue/Expenditures by Fund Graphs	78
Revenue and Expenditure and Fund Balance Summary.....	79
Fund Balances – Governmental Funds	80
Ending Fund Balance—All Funds Graph	82
Budget Summary by Fund – Revenue/Expenditures	83
Summary of Operating Funds (110, 200, 450)	85
Schedule of Operating Revenues	86
General Fund	
Summary of the General Funds	88
Incidental Fund	
Revenue	89
Expenditure	90
Fund History and Budget.....	92
Child Nutrition Services	
Revenue	93
Expenditure.....	93
Fund History and Budget.....	94
Student Activities Fund	
Revenue	95
Expenditure.....	95
Fund History and Budget.....	96

Community Education Fund	
Revenue	97
Expenditure	98
Fund History and Budget	99
Special Fund (Teachers)	
Revenue	101
Expenditure.....	102
Fund History and Budget	103
Debt Service Fund	
Revenue	105
Expenditure.....	105
Fund History and Budget	106
Debt Retirement Summary	107
Bonded Indebtedness Payment Schedule.....	108
Debt Service Bond Schedule	109
Debt Service Tax Rate	110
Building Fund	
Revenue....	112
Expenditure.....	113
Fund History and Budget	114
Capital Fund (Bond Issue)	
Revenue	116
Expenditure... ..	116
Fund History and Budget	117
Bond Issues....	118
Bond Issue Projects.....	119
Summary of All Programs	
Expenditure Summary by Program.....	122
Expenditures by Program and Cost Per Student	123
Elementary Instruction.....	124
Middle School Instruction.....	125
High School Instruction	126
Other Regular Instruction	127
Talented and Gifted Instruction	128
Special Programs... ..	129
Early Childhood Special Education	130
Student Activities.....	131
Tuition to Other Districts	132
Instructional Support	133
Professional Development	134
Library Services.. ..	135
Computer Assisted Instruction.....	136

Building Administration	137
General Administration and Support	138
Care and Up Keep of Facilities	139
Contracted Transportation	140
Child Nutrition Services	141
Community Services	142
Capital Outlay.....	143
Debt Services.....	144

INFORMATIONAL SECTION

History of RSD	146
Enrollment Projection Methodology.....	147
Total Enrollment—Historic	148
Total Enrollment Projections	150
Budget Summary by Fund.....	151
Revenue and Expenditure and Fund Balance Summary.....	152
Impact of Budget on Typical Taxpayer	154
Analysis of Total Tax Rate	155
Analysis of St. Louis County Total Tax Levy	156
Analysis of St. Louis County Adjusted Operating Tax Levy	157
Actual Property Tax Rate and Collection Rates	158
Assessed Valuations..	159
A/V by Class of Property.....	160
Bonded Indebtedness Payment Schedule.....	161

Personnel

Highly Qualified Staff.....	163
Salary and Personnel Changes	164
Personnel Counts.....	165
2015-16 Teacher Salary Schedule	166

Performance Indicators

Advanced Placement Test.....	169
ACT Composite Scores and College Readiness Benchmark.....	170
Dropout Rate Summary and MAP Program	171
Graduation Rate	171
% of Free and Reduced Meals	171

Glossary

Glossary	175
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APPENDICES

Appendix I: Budget Summary	
Fund Summary.....	184
Appendix II: Revenue	
General Revenue Explanation.....	186
Schedule of Operating Revenues	188
Schedule of Revenues Budget Comparison	189
Schedule of Revenues Annual Actual Comparison.....	191
Appendix III: Salaries and Benefits	
Salary and Benefits by Fund	194
Appendix IV: Expenditures	
Expense by Department	196
Expense by Object.....	201
Expenditures by Function/Program.....	203



INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The following budget represents the financial plan of the Rockwood R-VI School District (“District”) for the 2016/17 fiscal year. Its primary purpose is to provide timely and useful information concerning the past, present and projected financial status of the District to facilitate financial discussions that support the mission, goals and objectives of the Board of Education.

In Rockwood, we are striving to reach higher levels of excellence in order to meet the needs of our students and their learning. Our strategic plan (2014-2019) provides the direction for outstanding achievement and high performance at every level of the organization and is a result of a community-based engagement process lead by the Comprehensive School Improvement Committee. The District’s mission, vision and core values were created through this committee.

Mission Statement: We do whatever it takes to ensure all students realize their potential

Vision: By continuously improving every aspect of our performance, the Rockwood School District empowers students to command their future

Core Values: Promote and model ethical values and good character as the foundation to performance; build a safe and caring school community; and provide a meaningful and challenging academic program that connects all students to learning and honors their differences

The District’s goals and strategies outlined in our plan represent the priorities and major initiatives that will be underway by 2019 and included the following goals:

1. Student learning
2. Highly effective staff
3. District finance
4. School climate
5. Governance

This strategic plan is a living document. As we move forward, the strategies and action plans will be refined, developed and added as we work toward our mission. The budget is structured to support the goals of our strategic plan.

Budget Overview and Highlights

Missouri State statutes require school districts to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget document to include five specific components. They are as follows:

- The 2016/17 ***Budget Message***
- Estimated ***Revenues*** to be received from all sources, with comparison to estimated or actual revenues for the prior two years
- Estimated ***Expenditures*** to be paid by fund with comparison to estimated or actual expenditures for the prior two years
- A schedule detailing ***Debt Service*** interest, principal and charges on all debt of the district
- A general ***Fund Summary*** including information on assessed valuation, tax levies and fund balances.

A school district's Board of Education is to formally adopt this budget in June prior to the beginning of the new school term on July 1.

State statutes, in conjunction with generally accepted accounting principles (GAAP) and in accordance with the definitions of the Governmental Accounting Standards Board (GASB) statement of principles on fund accounting systems, have determined the funds appropriate for public school operations. Rockwood follows the legal requirements of the State of Missouri for fund accounting and constructs its budget utilizing the following approved funds:

Fund Groups - Generally Accepted Accounting Principles					
General Fund:					
Incidental					
Child Nutrition					
Student Activities					
Community Education					
Other Activities					
Special Revenue:					
Teacher's					
Debt Service:					
Debt Service					
Capital Projects:					
Building					
Bond					

State Definition					
Operating Funds:					
Incidental					
Teacher's					
Building					

The District's budget for the 2016/17 fiscal year includes total revenues, expenditures and fund balances for the District as a whole. This document also presents total revenues, expenditures and fund balances for the District's operating funds, which are comprised of the Incidental Fund, Special Revenue (Teacher's) Fund and the Building Fund. Detailed fund schedules provide further information on the activities within each fund and include an analysis of the proposed budget for the 2016/17 fiscal year. Detailed budget schedules are also included summarizing estimated revenues by objects and sources as defined by Missouri Department of Elementary and Secondary Education (DESE). Preparation of the budget also includes detailed schedules for estimated expenditures by object, department, program and function.

Background on the District

The District began with the opening of Eureka High School in 1908. It was the first four-year high school in St. Louis County west of Kirkwood. The District, in its present form, was created on October 29, 1949 by a merger of 26 districts. The name was changed from Reorganized School District No. R-VI of St. Louis County, Missouri to Rockwood R-VI School District, St. Louis County, Missouri in April 1964. The District includes 150-square miles located in southwest St. Louis County and a small section of northern Jefferson County. Geographically, the District represents approximately 30% of St. Louis County. It encompasses all or parts of twenty communities including Ballwin, Chesterfield, Ellisville, Eureka, Fenton, Manchester and Wildwood. According to the 2010 Census, this represents approximately 115,931 residents in 41,913 households. The District has a total of 31 school buildings comprised of 4 high schools, 6 middle schools, 19 elementary schools, an Individual Learning Center and a Center for Creative Learning building. Overall the District's 3,100 plus employees work in 38 District buildings

across our 150-square mile area to service our students. The chart below summarizes the District's enrollment history for Resident and Voluntary Interdistrict Choice Corporation (VICC) students over a 10 year period.

	Resident	VICC	Total
2006-07	20,068	2,030	22,098
2007-08	20,258	2,010	22,268
2008-09	20,371	1,789	22,160
2009-10	20,504	1,750	22,254
2010-11	20,511	1,925	22,436
2011-12	20,313	1,844	22,157
2012-13	20,151	1,765	21,916
2013-14	19,894	1,604	21,498
2014-15	19,756	1,556	21,312
2015-16	19,485	1,541	21,026

The District has experienced slight annual enrollment reductions over the last five years. The District is projecting total enrollment for 2016/17 to be 20,964 students, a decrease of 62 students.

Performance

The Rockwood School District continues to be a leader in the field of public education. Rockwood students are renowned for their achievements. The school district's 30 schools and supporting programs collectively make up one of the highest performing school districts in the country. The following are some of the highlights of academic achievement in Rockwood.

- On the ACT, Rockwood students average a composite score of 23.8, outperforming the state average of 21.7 and the national average of 21.0.
- Rockwood students are performing at high levels in the content areas of Reading, Language Arts, Mathematics, Science and Social Studies on state assessment tests.
- Missouri Assessment Program (MAP) results show 79.1 percent of all students scored proficient or higher in Communication Arts, compared to the 59.9 percent Missouri average. In addition, 66.6 percent of all students scored proficient or higher in Math, compared to the 45.3 percent state average.
- Six Rockwood students were named to the Missouri Scholars 100, a statewide program that honors 100 of Missouri's top academic students in the graduating class of 2015.
- Three Rockwood high schools were named "Most Challenging in Missouri" by the Washington Post.
- Two Rockwood high schools were name "Best High School" by the U.S. News and World Report.
- Rockwood earned "National District of Character" distinction, plus 13 Rockwood schools are named "National Schools of Character" by character.org.
- The Duke Talent Identification Program recognized more than 140 seventh-grade student's as state and national finalists in 2016.
- The United States Department of Education's "Blue Ribbon List" includes ten Rockwood schools, and Missouri's "Gold Star" list includes sixteen Rockwood schools.

Jun 2016: Learn more about The Rockwood Advantage: www.rsdmo.org

Budget Message

This 2016/17 District budget continues to guide Rockwood in a fiscally sound and responsible direction. Throughout 2016/17, the District will continue to monitor the budget and prepare monthly financial projections starting in November of each year. From the beginning of the budget process to the formal approval, there has been considerable scrutiny of the budget to ensure the resources of the District are being budgeted to provide outstanding instruction and support allowing each student to achieve his/her highest potential. During the 2015/16 school year Rockwood had a rating call with Standard & Poors' and once again received a bond rating of AAA, and, for the 16th consecutive year, the District's financial planning and management was recognized by the Association of School Business Officials and awarded the Meritorious Budget Award (MBA). The 2016/17 proposed budget is prepared following the MBA requirements and some of the key items are described below.

Since the District is experiencing slight enrollment declines the focus is no longer on building new facilities but rather maintaining the facilities the District currently has. The funding of these cycle maintenance projects will be through the \$68.95 million bond issue that the Community overwhelmingly passed in April 2015. The District received the second authorization of \$33.95 million from this bond issue in March 2016. Spending of these proceeds will occur over the next 3 school years. With funding of the cycle maintenance projects accomplished through the bond issue, the focus during the 2016/17 school budget process was on the operations of the District, specifically the Incidental and Teachers Funds. From the beginning, a balanced budget was the target established by the Superintendent.

Official enrollment was taken the last week of September 2015. Enrollment projections were developed for subsequent years. In October 2015, school and department levels began working on their 2016/17 requested budgets and reviewed them with their respective Superintendent Cabinet member. After Cabinet member approval, they were submitted to the finance office. In November 2015, the Superintendents Cabinet held a series of meetings to go through District staffing levels and requests as well as the detailed budget requests with supporting rationales that were compiled by the finance office. The review of the budget requests included a line by line item review for all requested budgets in the Incidental and Teachers Funds. The school building budgets were based on a per pupil calculation and provided to building level administration for building allocation. In December 2015 the Superintendents Cabinet presented a preliminary 2016/17 budget target that included a balanced budget.

The balanced budget target included the following 2016/17 assumptions as compared to 2015/16:

- Revenues from all sources remaining flat
- Continue to increase staff compensation to the mid-point of the St. Louis County districts
- Curriculum adoptions to ensure books and materials are in the classrooms when school begins
- Increase in contracted transportation services

One key aspect of the operational budget development was the transportation services provided to our students. The District for a number of years has contracted with a third party to provide transportation services. The contract with that company was up at the end of the 2015/16 school year and the District sought competitive bids for the student transportation system resulting in the lowest bid significantly higher than the current cost. At the request of the Superintendent, to act as good stewards of public funds, other options were explored, including a district-owned transportation system. After careful analysis of the financial impact of using contracted bus services versus their district-owned system, a recommendation was made by the Administration and approved by the Board of Education in February 2016 to transition to a district-owned transportation system for the District. Over a two year period, the

District expects to save over a million dollars in transportation services. The District plans to own approximately 175 buses and welcome over 200 transportation employees.

The District's self-sustaining funds, including Child Nutrition and Community Education, have a slightly different budget timeline. From December through January, department leads meet with their staff to cover budget needs and goals. A proposed budget is submitted to the departments Administrators for review. Over the next couple months, actions such as meal prices for Child Nutrition and fees for after school and community education programs are taken to the Board of Education for approval. The proposed budgets are approved by the respective administrators and submitted to finance in March 2016.

Additional budget updates were presented to the Board through May 2016.

The total proposed budget for fiscal year 2016/17 includes budgeted revenue of \$270.6 million and budgeted expenditures of \$312.9 million, resulting in a decrease of fund balance of \$42.4 million.

For the operating funds, the budget includes revenues of \$217.2 million, expenditures of \$217.9 million and transfers of \$0.8 million which results in a budgeted increase of fund balance of \$0.1 million. Further analysis on operating funds is provided.

As summarized by the schedule below, the District is budgeting for total beginning fund balance of \$123.1 million at July 1, 2016 and ending fund balance of \$80.8 million at June 30, 2017. For District operating funds, beginning fund balance at July 1, 2016 is projected to be \$50.4 million and ending fund balance at June 30, 2017 to be \$50.5 million (23.2% of budgeted expenditures).

	All Funds	Operating Funds
Beginning fund balance, July 1, 2016	\$ 123,106,666	\$ 50,431,093
Budgeted revenues	270,588,784	217,236,406
Budgeted expenditures	(312,943,204)	(217,941,771)
Budgeted transfers	-	785,000
Ending fund balance, June 30, 2017	\$ 80,752,246	\$ 50,510,729
Change in fund balance reconciliation:		
Operating fund:	\$ 79,636	\$ 79,636
Self-sustaining:	(1,015,247)	-
2015 & 2016 Bond Issue:	(41,418,809)	-
	\$ (42,354,420)	\$ 79,636

As noted above, the decrease in total fund balance is directly related to the budgeted expenditures from the 2015 and 2016 bond issues. The proceeds were received in June 2015 and March 2016 and even though the District anticipates spending these proceeds over the next 3 school years, the District has elected to budget the full amount of expenditures in the 2016/17 school year so budgets could be readily available if timelines for projects are moving faster than originally planned. The District's operating funds budget is essentially balanced with a minor increase to fund balance of \$0.1 million in the 2016/17 school year. Below is a summary of the major factors in the District's operating budget.

Operating Revenue

The revenue budget for 2016/17 operations is expected to be \$217.2 million which is an \$11.6 million decrease compared to the 2015/16 revenue projection. Significant revenue components of the 2016/17 budget are:

- Local property taxes (+\$1.0)
 - The budget includes a 1.2% increase in the assessed valuation of approximately \$3.4 billion. Tax year 2016 is a non-reassessment year and this increase in assessed valuation is based on new construction information obtained from St. Louis County for projects that will be reported in August 2016. However, the tax rate will be limited by the CPI index. The estimated tax rate for 2016/17 is expected to be 4.5788, which is a slight decrease. The calculation of the annual tax rate is overseen by the Missouri State Auditor's Office. The state forms are based on the assessed valuation for each year which includes valuations under protest by various taxpayers. If the protests are ruled in favor of the taxpayer, a district is allowed to recalculate the tax rate for each year affected by the settlement. That process is called recoupment. The recoupment process has two steps. First, a new tax rate ceiling is determined for each affected year. Second, the amount of lost taxes can be recouped and the tax rate effect can be spread over three years. The slight decrease in tax rate is due to past recoupments added in 2013-14 that are now expiring. In addition, the District has lowered delinquent tax estimates to zero based on the prior fiscal years. This is supported by increasing number of settlements occurring with the State Tax Commission in which the County nets protest settlement payments against delinquent taxes.
- Sales Tax (+\$0.4)
 - Information from the Department of Elementary and Secondary Education (DESE) indicates the 2016/17 amount per weighted average daily attendee (WADA) will be \$977. This is an increase of approximately \$30 per previous year WADA.
- State Formula including Classroom Trust
 - We are not anticipating an increase in state formula money but it is a significant source of revenue for the District. The 2016/17 projection is based on several factors in the state formula. WADA is the highest of the current year or previous two school years. In 2014/15, the District implemented tuition free full day kindergarten and WADA increased 298 students; therefore the WADA used in 2016/17 will be based on the 2014/15 school year. The State Adequacy Target decreased from \$6,150 to \$6,110 but the cost of living index (Dollar Value Modifier) increased from 1.092 to 1.095. Additionally, the Classroom Trust per ADA appropriation has been budgeted to increase from \$405 to \$406 for the 2016/17 school year.
- Voluntary Interdistrict Choice Corporation (-\$0.4)
 - The District's receives \$7,000 per student less amounts allocated through Title I program. In 2015/16, the amount per student was \$7,250. Revenue is based on 1,501 students in the program, a decrease of 17 students.
- State Assessed Railroad Utilities (-\$0.1)
 - Based on prior year trends, the State Assessed Railroad Utilities is expected to decrease for the 2016/17 school year.

- Leasehold Revenue (-\$12.5)
 - As part of the transition to district owned transportation a need for buses arose. The District sought competitive bids for a lease for the purpose of purchasing the buses and in April 2016 the Board of Education approved a resolution authorizing the execution and delivery of equipment lease/purchase agreement for the acquisition, purchase, financing and leasing of school buses and other transportation equipment. The District will close on the lease by June 30, 2016 for a total of \$12.5 million.

The budget for 2016/17 includes a transfer into the operating funds from non-operating funds totaling \$785,000 from the Child Nutrition Services (\$635,000) and Other Activities fund (\$150,000).

Operating Expenditures

The expenditure budget for 2016/17 operations is expected to be \$217.9 million. This is a \$10.3 million decrease compared to the 2015/16 expenditure projection of \$228.2 million. The principle differences are:

- Supplies and services (-\$6.2)
 - The supplies and services budget for 2016/17 is estimated to be \$29.2 million based on individual department requests and direct allocations made to the schools using a formula. This is a \$6.2 million decrease from the 2015/16 expenditure projection for supplies and services of \$35.4 million. This decrease is directly related to the 2016/17 transition of contracted transportation services to district-owned transportation services.
- Capital Outlay (-\$12.3)
 - The District will spend in 2015/16 \$12.5 million from the lease purchase proceeds to purchase over 160 buses, shop equipment and building improvements at the transportation facility. The 2016/17 capital budget includes approximately \$1.3 million in lease payments related to the lease purchase.
- Salaries and benefits (+\$8.1)
 - The following chart shows the significant changes to salaries and benefits including the anticipated increase for each employee group, addition of transportation personnel and other adjustments made to the salary and benefit budget.

	Salary		Benefits	
Salary Increases:				
Teachers	\$ 3,064,781		\$ 444,393	
Administrators	358,951		52,048	
Custodial	167,368		20,084	
Nurses	120,223		14,427	
Transportation	5,291,402		1,069,034	
Support Staff	742,934		93,736	
		9,745,659		1,693,722
Budgeted recapture		(4,700,000)		-
Extra Curricular Activities		112,000		17,864
Other staffing additions		51,065		8,936
Add 4.08 PE teachers		204,000		60,996
Staffing reductions due to enrollment (7.3)		(400,000)		(59,790)
Supplemental pay		75,000		13,125
Essential Plan		-		411,750
Annual premium increase		-		627,949
Total Significant Changes		\$ 5,087,724		\$ 2,774,554

Rockwood School District is an award winning district with exemplary students, staff and resources. We are thankful for the loyalty and support of our taxpayers, the vision of the Board of Education, the dedication and hard work of fellow employees and the success of our students. In return, we promise to thoughtfully and prudently spend the funds entrusted to our management and care.



Tim Rooney, CPA
Chief Financial and Legislative Officer



Dan Steinbruegge, CPA
Director of Finance

REVENUE

Revenue Explanation

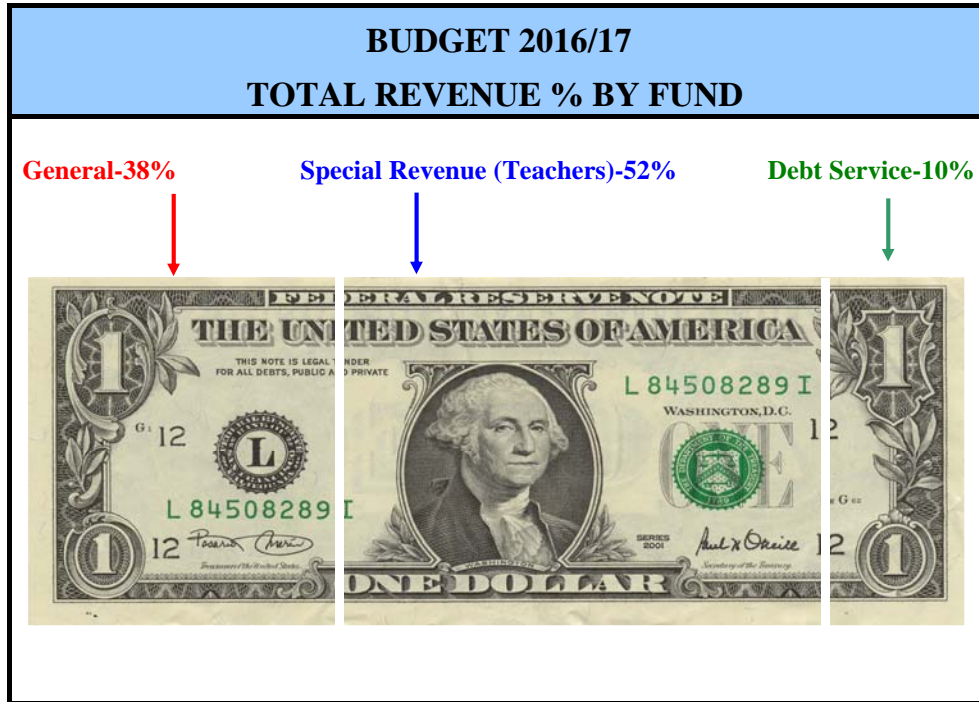
The District's budget reports revenues by Total Funds and by Operating Funds. Total Fund reports include the four funds required by Missouri State law for school districts; General (including Incidental, Child Nutrition, Student Activities and Community Education Funds), Special Revenue (Teachers'), Debt Service and Capital (Building and Bond Issues Funds). The Operating Fund reports include only the Incidental portion of the General Fund, Special Revenue and the Building portion of the Capital funds. Not included in operating reports are those funds dedicated to primarily self-supporting activities, debt service and the capital funds (Bond Issue related).

Revenue detail is included to report the major sources of revenue and the proportion of those sources of the whole. The District's major sources of revenue are property tax and sales tax (locally generated), Volunteer Transfer Student revenue and Foundation Formula revenue (State). This document also includes information on the revenue per average daily attendance of pupils as well as statistics on assessed valuations and tax rates (the factors which drive local revenue), details on revenue sources for history, budgets and forecasts and comparative data on current year versus prior year budgets.

Every attempt is made to explain major changes in revenue from one year to the next or any significant change in the method of distribution or source of revenue.

TOTAL REVENUE BY FUND COMPARISON

	PROJECTED 2015/16	BUDGET 2016/17	% of TOTAL REVENUE	% CHANGE
General	\$ 100,585,277	\$ 102,671,174	38%	2%
Special Revenue (Teachers)	140,666,771	141,016,791	52%	0%
Debt Service	69,121,741	26,024,369	10%	-62%
Building	12,976,449	476,449	0%	-96%
Capital (Bond Issue) Project	37,885,567	400,000	0%	-99%
TOTAL FUNDS	\$ 361,235,805	\$ 270,588,784	100%	-25%



The District's revenue is primarily from local efforts (83%) with the greatest portion of revenue (61%) from local tax revenue. The assessed valuation is forecasted to be \$3,433,700,484 for the 2016/17 year.

Total revenues are budgeted to decrease \$91 million in 2016/17 mostly due to the fact the District had two significant finance arrangements completed in 2015/16. In March 2016, the District closed on a \$74.1 million general obligation refunding and improvement bonds of which \$40.2 million advanced refunded principal payments on the 2008B general obligation bond issue and \$33.95 million to complete Proposition 4 approved by the local community in April 2015. In addition, the District entered into a lease purchase agreement for \$12.5 million to fund the purchase of over 160 school buses and related transportation equipment. As part of the \$74.1 million bond issue, the District received a premium on the bonds resulting in addition revenue for 2015/16. The table below summarizes the changes between revenue sources.

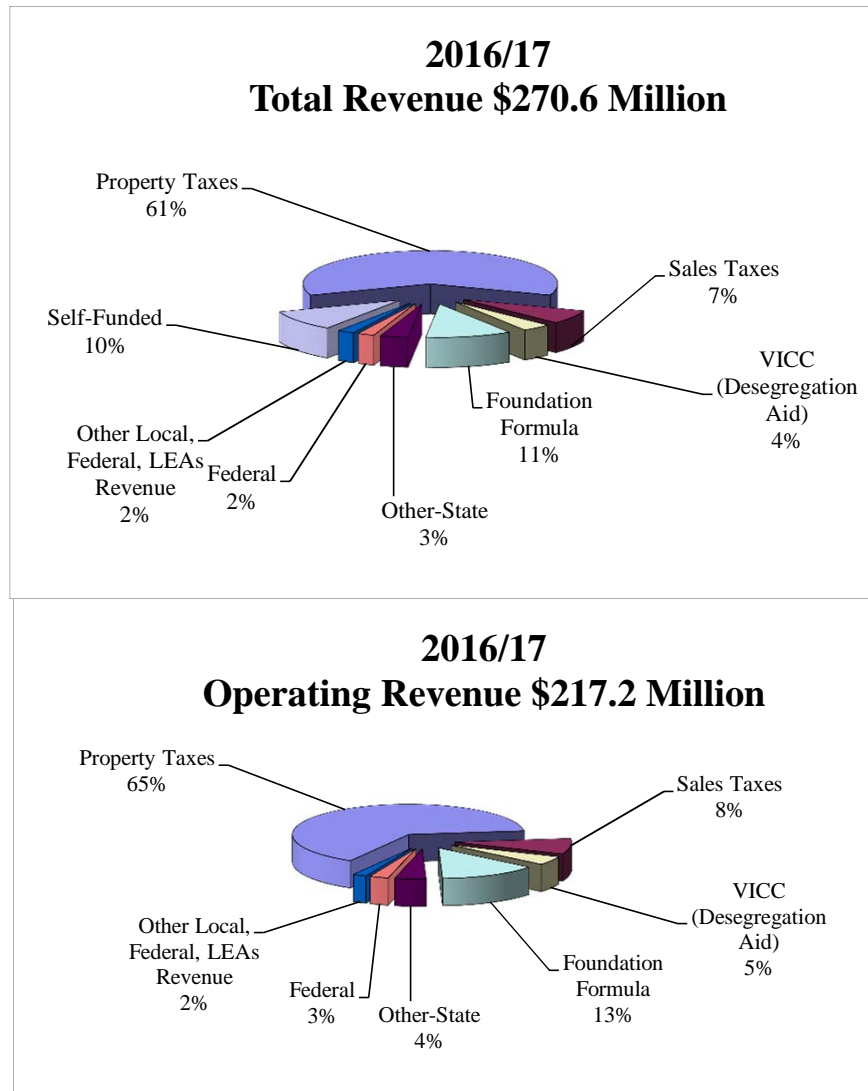
SOURCE	PROJECTED 2015/16	BUDGET 2016/17	CHANGE
Local	\$ 243,171,545	\$ 225,474,581	\$ (17,696,964)
State	38,879,171	38,981,372	102,201
Federal	5,941,899	5,694,640	(247,259)
Other	73,243,190	438,190	(72,805,000)
Total	\$ 361,235,805	\$ 270,588,784	\$ (90,647,022)

REVENUE BY SOURCE 2016/17

This revenue by source report delineates revenue by Total (all Funds) and by Operating Funds (Incidental, Special Revenue (Teachers') and Building (non-bond issue) Funds. Property taxes from property owners in the District represent 61% of Total and 65% of Operating Revenues.

	TOTAL	OPERATING
Property Taxes	\$ 165,263,177	\$ 140,604,291
Sales Taxes	18,083,140	18,083,140
VICC (Desegregation Aid)	9,843,941	9,843,941
Foundation Formula	29,443,697	29,443,697
Other-State	9,537,675	9,433,725
Federal	5,694,640	5,694,640
Other Local, Federal, LEAs Revenue	5,794,506	4,132,972
Self-Funded	26,928,008	-
	\$270,588,784	\$217,236,406

Note: Foundation Formula includes Classroom Trust Fund (State definition)



TOTAL REVENUE BY SOURCE

	ACTUAL 2012/13	ACTUAL 2013/14	ACTUAL 2014/15	PROJECTED 2015/16	BUDGET 2016/17
Tax Rate	\$4.5357	\$4.6833	\$4.7240	\$4.6015	\$4.5788
Assessed Valuation	\$3,270,975,480	\$3,196,171,255	\$3,256,717,803	\$3,392,942,833	\$3,433,700,484
Revenues					
Local Sources:					
Property Taxes	\$154,363,095	\$156,885,477	\$161,096,796	\$163,962,723	\$165,263,177
Sales Taxes	16,003,095	16,709,474	16,739,765	17,720,078	18,083,140
VICC	10,900,371	10,463,958	10,013,475	10,277,357	9,843,941
All Other Local	27,530,144	24,910,758	28,590,326	47,266,054	28,424,564
County Sources	3,471,022	4,139,951	3,793,676	3,945,332	3,859,760
State Sources					
Foundation Formula	29,493,375	28,891,240	28,486,776	29,484,655	29,443,697
All Other State	7,799,661	8,381,534	8,657,890	9,394,517	9,537,675
Federal Sources	6,126,110	5,348,562	5,948,792	5,941,899	5,694,640
Total Revenues	255,686,873	255,730,954	263,327,498	287,992,615	270,150,594
Bond Issue			35,000,000	72,805,000	-
Sale of Property	21,012	22,838	13,387	20,000	20,000
Non-Handicap Trans/LEAS/SSD Trans	391,380	368,776	565,674	418,190	418,190
TOTAL ALL SOURCES	\$256,099,265	\$256,122,568	\$298,906,559	\$361,235,805	\$270,588,784

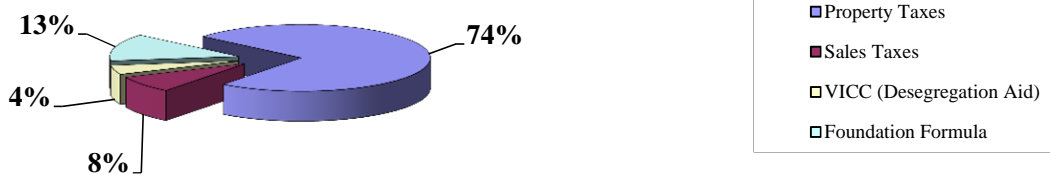
* Taxes are inclusive of property tax, merchants and manufacturing tax, payment in Lieu of tax and financial institution tax.

Note: Foundation Formula includes Classroom Trust Funds

MAJOR REVENUE SOURCES

Included in the above are **four major revenue sources** for the District which are local property taxes, state foundation formula funds, voluntary transfer student (desegregation) aid and sales taxes. When combined, these four sources account for \$223,633,955 or 82% of total District revenues and \$197,975,069 or 91% of all operating revenues in 2016/17.

**Rockwood School District's
4 Major Revenue Sources**



Four Major Revenue Sources:

Property Taxes

Property taxes are derived from taxing real and personal property. The tax rate, set each year in September, is levied on each \$100 of assessed valuation. This valuation is determined by the county assessor's office, based on current market value of residential, commercial and agricultural real estate, and personal property. 2016/17 assessed values are estimated to increase 1.2% to \$3.43 billion based upon current information. Listed below is a summary of the District's tax rates.

The resulting estimated tax rates for 2016/17 are as follows:

	14/15	ADJ.	15/16	ADJ.	16/17
Incidental	1.7630	0.1822	1.8351	0.0721	1.8230
Special Revenue (Teachers)	12.2810	0.3654	2.0864	(.1946)	2.0758
Capital Projects	0.0000	(0.5069)	0.0000	0.0000	0.0000
Debt Service	0.6800	0.0000	0.6800	0.0000	0.6800
TOTAL	4.7240	0.0407	4.6015	(.1225)	4.5788

To the extent that the District's assessed values, excluding increases from personal property and new construction, exceed the lesser of the Consumer Price Index (CPI) or 5%, the District is required, based upon calculations made in accordance with the rules and regulations of the State Auditor's office and the Hancock amendment, to decrease its operating tax levy from the prior year's rate. In a year when the assessed valuation declines, the District is allowed to roll up the operating tax levy. Additionally, the State Tax Commission in a given year may reduce property tax valuations for various parcels. These reductions in valuations result in a loss of tax revenue to the school district. The law allows the district to recoup this loss over a three year period, and the District plans to include 9.75 cents in 2016/17 to recover the lost revenue. Despite this, the operating tax levy will decrease 2.27 cents due to a decrease in recoupment rate and the Hancock amendment.

Foundation Formula

The District's second largest revenue source is the State of Missouri's Foundation Formula for education. Missouri's Foundation Formula is comprised of two revenue sources: Basic Formula and the Classroom Trust Fund. The District is currently budgeting 2016/17 Formula and Classroom Trust revenue to remain flat at \$29.4 million. Formula Weighted Average Daily Attendance (WADA) is estimated to remain the same at 18,713, as school districts are able to use the highest WADA of the current or previous two years. The 18,713 represents WADA from the

2014/15 school year. Other factors affecting State Aid are the State Adequacy Target, which will decline to \$6,110 from \$6,150. This decline is related to a one-time adjustment made by the State of Missouri in 2015/16 to distribute additional lottery winnings in 2015/16. Finally the District Dollar Value Modifier will offset the decrease in SAT, increasing to 1.095 from 1.092.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The trend for Gaming Revenues in Missouri is estimated to rise slightly. Due to this, it is anticipated that payments per Average Daily Attendance will increase slightly from \$405 to \$406.

VICC (Desegregation) Aid

Under a settlement which continues funding for an extensive city-to-suburb student transfer program that began 39 years ago in a federal desegregation case in St. Louis, Rockwood is estimated to have approximately 1,501 students from the city as part of our educational community. The District has budgeted to record this revenue in the Special Revenue (Teachers) Fund. Rockwood receives reimbursement for the cost of educating these voluntary transfer students (VTS) who elect to commute from their homes to attend the District. The rate of reimbursement will decline from approximately \$7,250 per student enrolled at Rockwood to \$7,000 in 2016/17.

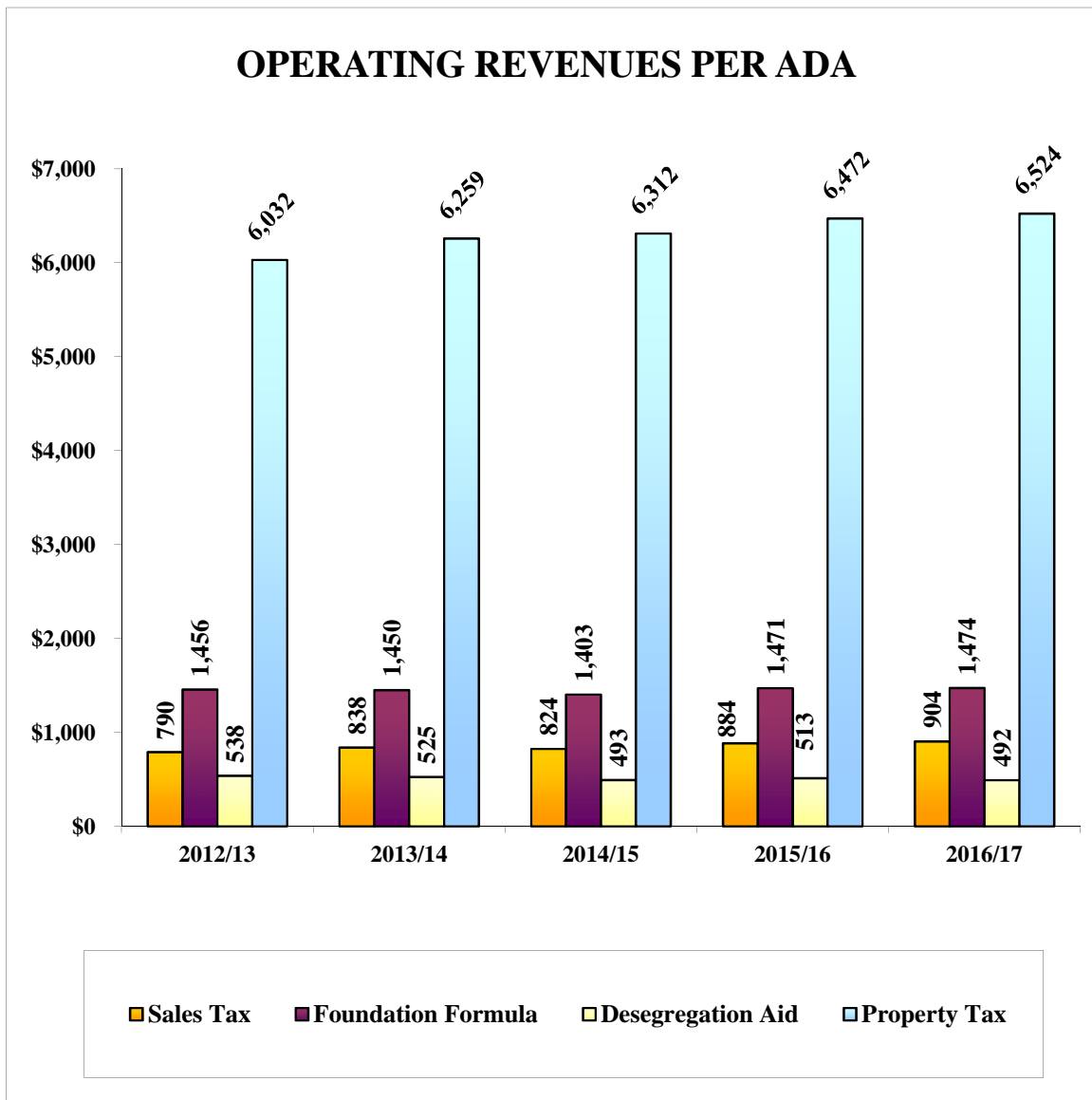
Sales Taxes

Rockwood receives sales tax revenue from the State of Missouri but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the pupil count of the district. The District's WADA is estimated to decrease approximately 203 due to declining enrollment in 2015/16 (districts must use previous year WADA). However, the amount per WADA paid by the State is estimated to increase from \$947 in 2015/16 to \$977 in 2016/17. This increase is estimated to more than offset the decline in WADA as the District estimates revenue will increase approximately 2%, from \$17.7 million to \$18.1 million in 2016/17. The sales tax per WADA has grown from \$849 in 2011/12 to an estimated \$977 for 2016/17. These revenue sources equate to 8.3% of the operating revenue budget, and are budgeted to be recorded in the Special Revenue (Teachers) Fund.

**OPERATING REVENUES PER ADA
BY PRIMARY SOURCE**

	2012/13	2013/14	2014/15	2015/16	2016/17
Sales Tax	\$790	\$838	\$824	\$884	\$904
Foundation Formula	1,456	1,450	1,403	1,471	1,474
Desegregation Aid	538	525	493	513	492
Property Tax	6,032	6,259	6,312	6,472	6,524
TOTAL	\$8,817	\$9,072	\$9,032	\$9,340	\$9,394
% Change	2.4%	2.9%	-0.4%	3.4%	0.6%

Note: ADA includes Resident and VICC students



EXPENDITURES

Expenditure Explanation

The following pages report expenditures by fund, by function (how the budget supports the activities of the District) and by object (how we actually spend the budgeted dollars). Rockwood reports expenditure budgets by Total (all funds) and Operating Funds (Incidental, Special and Building Funds). Four funds are legally required by Missouri laws governing school districts. These are 1. General (including Incidental, Child Nutrition, Student Activities and Community Education Funds), 2. Special Revenue (Teachers'), 3. Debt Service and 4. Capital (Building) funds.

The General Fund expenditures are virtually a "catch all" for anything not supported by another fund. The Special Revenue (Teachers') Fund can only be used for expenditures related to certificated salaries and benefits for those staff members. The Debt Service Fund may only be used for payment of debt obligations resulting from general obligation bond issues, including principal, interest and paying agency fees. The Capital (Building) Funds are used for expenditures related to acquisition or construction and major maintenance of all capital assets for the District.

The functions used in the District's reporting system capture expenditures by the program they support. The major classification of function include Instruction, Building (school) Support, Transportation, Administration, Maintenance of Facilities, Instructional Support, Professional Development, Debt Service plus Bond Issue related costs and those programs which are self-supporting. Instructional functions (programs) are further broken down to report Elementary, Middle and High school expenditures as well as Gifted, Special, and Early Childhood education areas. These detail areas will be reported in the Summary By Program section of this document.

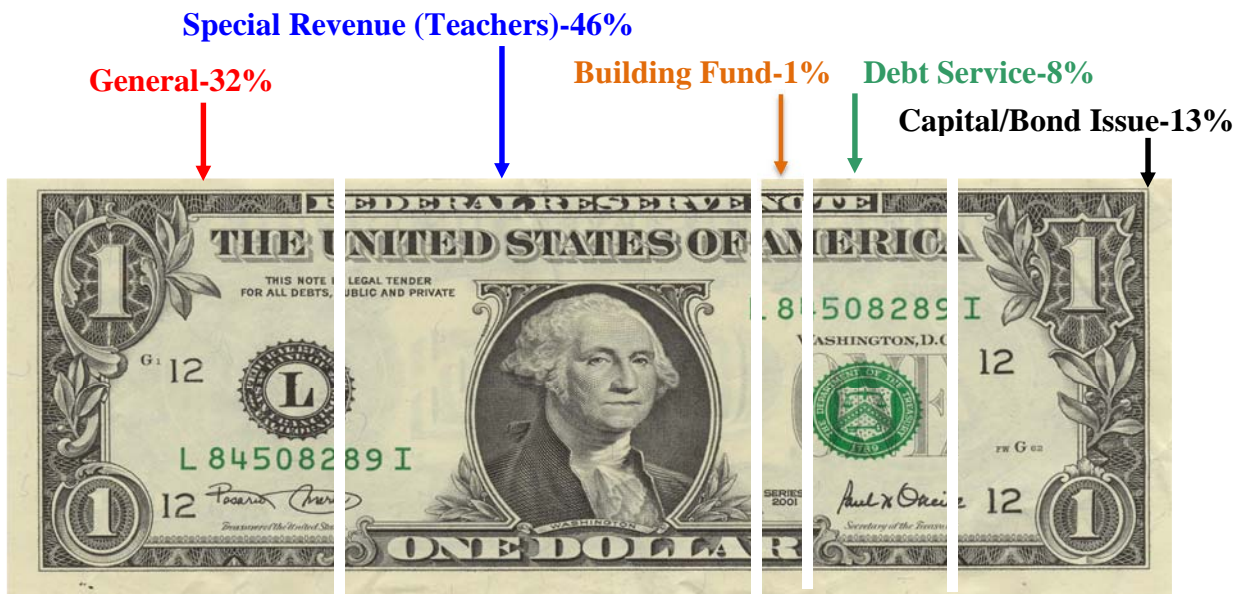
Expenditures by Object clarifies which classification of expenditures claim the District's budget dollars. These classifications are broken down into the major areas of Salaries and Benefits plus Supplies and Purchased Services for Food Services, Transportation, Student Activities, Capital and Debt Service expenditures.

TOTAL EXPENDITURES BY FUND COMPARISON

	PROJECTED 2015/16	BUDGET 2016/17	% of TOTAL EXPENDITURE	% CHANGE
General	\$ 94,677,864	\$ 98,301,696	32%	4%
Special Revenue (Teachers)	144,486,666	144,682,098	46%	0%
Debt Service	68,180,146	26,080,500	8%	-62%
Building	14,292,838	2,060,101	1%	-86%
Capital	31,060,174	41,818,809	13%	35%
TOTAL FUNDS	\$ 352,697,688	\$ 312,943,204	100%	-11%

BUDGET 2016/17

TOTAL EXPENDITURE % BY FUND



Total current budgeted expenditures for the 2015/16 budget is \$352,697,688 and are budgeted to decrease approximately 11% or \$40 million to \$312,943,204 in 2016/17. This decrease is related to the advance refunding of the Series 2008B principal in the amount of \$40.2 million. Also in 2015/16, the District continued to spend down on bond proceeds previously authorized and \$12.5 million in lease expenditures to purchase over 160 buses and related transportation equipment. The remaining portion of general obligation improvement bonds have been budgeted in total for 2016/17 but are expected to be spent over the next couple school years. Operating expenditures (Incidental, Special Revenue (Teachers) and Building Fund) combined will decrease by approximately 4.5% or \$10.3 million. This decrease in the Building Fund is related to the \$12.5 million in bus and other transportation equipment offset by the annual \$1.2 million lease payment on the buses.

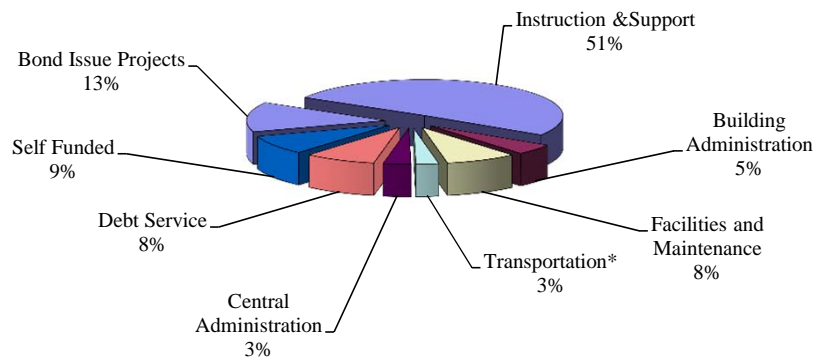
EXPENDITURES BY FUNCTION 2016/17

Rockwood R-VI School District's expenditures are broken down by the overall areas that the budget dollars support. The following illustrates that 72% of the operating budget is spent to support instruction expenditures. Out of the total budget, 51% of budgeted expenditures supports instruction. The difference is due to bond issue, debt service payments and those self-funded programs.

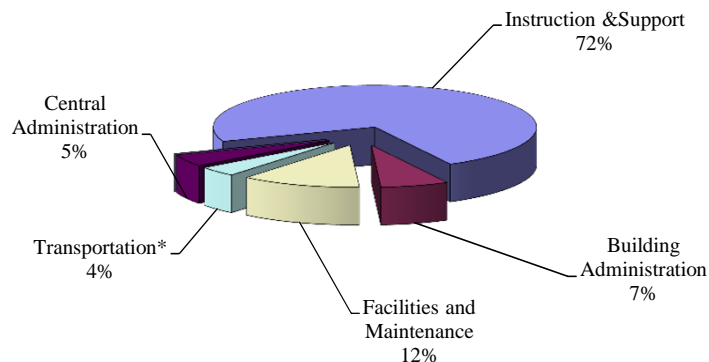
	TOTAL	OPERATING
Instruction & Support	\$158,763,063	\$158,763,063
Building Administration	14,784,921	14,784,921
Facilities and Maintenance	25,952,693	25,952,693
Transportation*	8,290,399	8,290,399
Central Administration	10,150,695	10,150,695
Debt Service	26,080,500	N/A
Self Funded	27,102,124	N/A
Bond Issue Projects	41,818,809	N/A
	\$312,943,204	\$217,941,771

* Transportation does not include ECSE transportation expenditures)

2016/17 Total Expenditures \$312.9 Million



2016/17 Operating Expenditures \$217.9 Million



TOTAL EXPENDITURES BY OBJECT

Total expenditures by object show how the District actually spends the dollars budgeted. For example, \$201,024,410, or 64% of all expenditures is budgeted for salaries and benefits. The increase in salaries and benefits in 2016/17 can be attributed to an approximate 3% increase for existing personnel, and the addition of approximately 210 new employees in the new District-owned transportation department.

	ACTUAL 2012/13	ACTUAL 2013/14	ACTUAL 2014/15	PROJECTED 2015/16	BUDGET 2016/17
Expenditures					
Salaries	\$139,724,802	\$141,887,359	\$145,783,663	\$148,210,509	\$153,780,055
Retirement	18,567,505	18,961,378	19,489,040	19,734,080	20,862,364
FICA	3,996,132	4,098,706	4,244,426	4,381,548	4,932,000
Insurance	16,177,617	18,204,167	17,398,440	18,047,698	20,364,518
Other Benefits	876,234	818,808	921,212	1,182,072	1,085,474
Total Salaries & Benefits (S&B)	179,342,290	183,970,419	187,836,782	191,555,907	201,024,410
Purchased Services	19,070,626	20,596,553	20,314,194	22,107,244	15,106,007
Supplies	20,788,270	20,109,690	26,412,102	24,768,979	26,436,336
Capital/ Lease Payment	9,356,667	9,551,249	12,016,830	46,085,412	44,295,950
Debt Service	25,646,777	62,394,592	23,968,053	68,180,146	26,080,500
TOTAL EXPENDITURES	\$254,204,629	\$296,622,503	\$270,547,961	\$352,697,688	\$312,943,204

TOTAL OPERATING EXPENDITURES BY OBJECT

Total operating expenditures (Incidental, Special Revenue (Teacher's) and Building funds) by object shows that 86% of the operating fund is budgeted for salary and benefits.

OBJECT	2016/17	% to Total
Salaries	\$142,438,238	66%
Benefits	44,258,775	20%
Purchased Services	11,271,979	5%
Supplies	17,912,679	8%
Capital/ Lease Payment	2,060,101	1%
TOTAL	\$217,941,771	100%

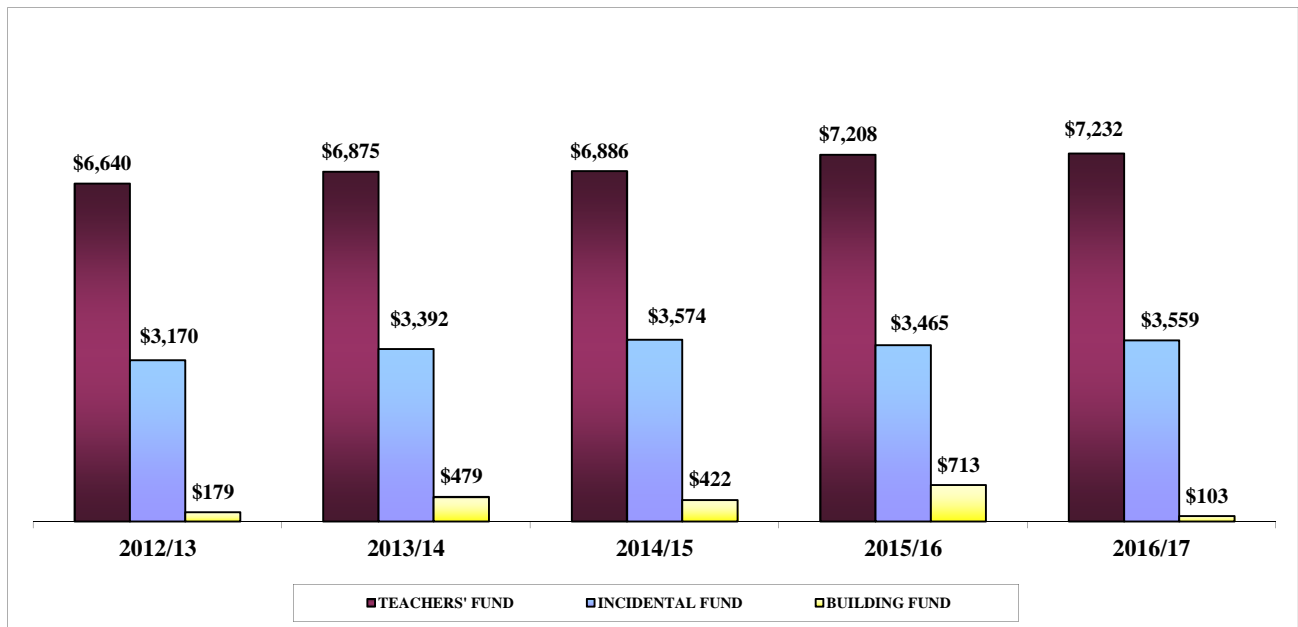
**OPERATING EXPENDITURES PER ADA
BY FUND**

	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ACTUAL	2015/16 PROJECTED	2016/17 BUDGET
EXPENDITURES					
INCIDENTAL FUND (110)	\$64,185,848	\$67,604,779	\$72,566,734	\$69,459,623	\$71,199,572
TEACHERS' FUND (200)	134,466,325	137,030,061	139,826,981	144,486,666	144,682,098
BUILDING FUND (450)	3,622,309	9,551,249	8,575,359	14,292,838	2,060,101
TOTAL OPERATING EXPENSES	\$202,274,482	\$214,186,089	\$220,969,073	\$228,239,127	\$217,941,771
Avg. Daily Attendance TOTAL (Res+Vicc)	20,251	19,932	20,306	20,046	20,007

OPERATING EXPENDITURES/ADA					
INCIDENTAL FUND	\$3,170	\$3,392	\$3,574	\$3,465	\$3,559
TEACHERS' FUND	6,640	6,875	6,886	7,208	7,232
BUILDING FUND	179	479	422	713	103
TOTAL	\$9,988	\$10,746	\$10,882	\$11,386	\$10,893
% INCREASE/DECREASE	5.89%	7.59%	1.27%	4.63%	-4.33%

ASSESSED VALUE					
TOTAL	\$3,270,975,480	\$3,196,171,255	\$3,256,717,803	\$3,392,942,833	\$3,433,700,484
PER ADA (IN THOUSANDS)	\$161,523	\$160,357	\$160,384	\$169,258	\$171,624
% INCREASE/DECREASE	1.01%	-0.72%	0.02%	5.53%	1.40%

OPERATING EXPENDITURES PER ADA



DEBT SERVICE

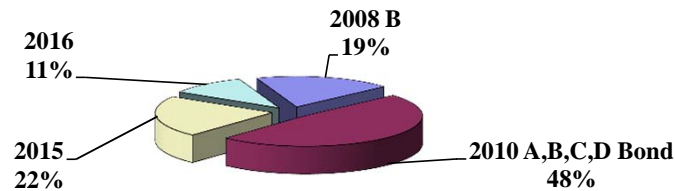
DEBT SERVICE

The Debt Service Fund balance is projected to be \$20.4 million as of June 30, 2017, compared to \$20.5 million as of June 30, 2016. Current state law limits the bonded indebtedness to a maximum of 15% of assessed value or \$515.1 million (2016/17 estimated assessed value is \$3,433,700,484). At June 30, 2016 the District currently has an outstanding bonded debt level of \$185.2 million, well within the legal limits for school districts. The 2016/17 budget for the Debt Service fund includes \$18,775,000 in principal and \$7,260,958 in interest payments.

**Debt Service Schedule
2016/17**

Issue Date	Principal	Interest	Total Debt Service
2008 B	\$ 4,550,000	\$ 392,500	\$ 4,942,500
2010 A,B,C,D Bond	9,660,000	2,963,791	12,623,791
2015	4,285,000	1,399,688	5,684,688
2016	280,000	2,504,979	2,784,979
TOTAL	\$ 18,775,000	\$ 7,260,958	\$ 26,035,958

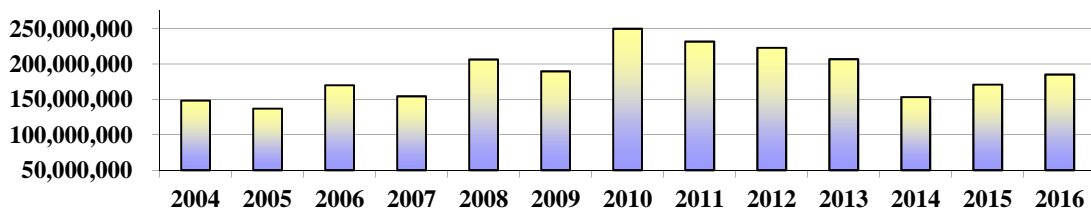
**Debt Service Schedule
2016/17 Total Debt Service**



Debt Service History

FY Ending 6/30	Refinance Amount	Principal Paid	Interest Paid	Total Paid	New Debt Issued	Bonded Debt Balance as of 6/30
2004		12,885,000	6,113,718	19,513,718		148,238,600
2005		11,197,048	8,973,339	20,170,387		137,066,285
2006		11,361,552	8,798,748	20,160,300	44,400,000	170,104,733
2007		15,780,000	7,417,352	23,197,352		154,324,733
2008	17,350,000	22,190,000	7,298,129	29,488,129	91,665,000	206,449,733
2009	33,030,000	16,684,733	8,485,308	25,170,041	32,945,000	189,680,000
2010		19,370,000	8,334,720	27,704,720	79,465,000	249,775,000
2011		17,965,000	9,654,593	27,619,593		231,810,000
2012	9,905,000	18,700,000	10,144,256	28,844,256		223,015,000
2013		16,105,000	9,538,341	25,643,341		206,910,000
2014		53,570,000	8,820,591	62,390,591		153,340,000
2015		17,540,000	6,426,466	23,966,466	35,000,000	170,800,000
2016	38,855,000	58,450,000	9,457,897	67,907,897	33,950,000	185,155,000

Bonded Debt Balance Service History



FUND SUMMARY

TOTAL ENDING FUND BALANCE COMPARISON

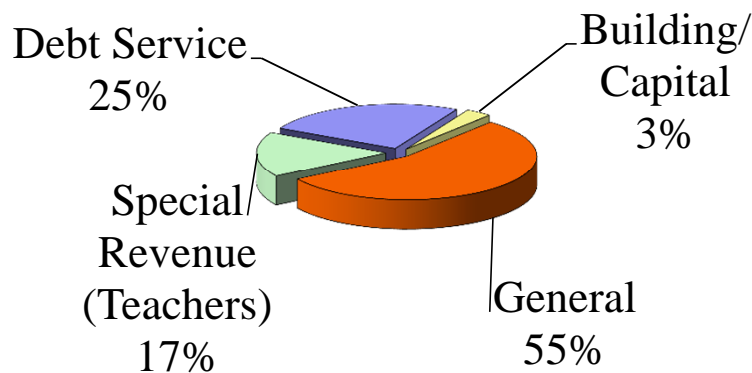
	PROJECTED 2015/16	BUDGET 2016/17	% TOTAL BUDGET	% CHANGE
General	\$ 40,031,874	\$ 44,401,351	55%	11%
Special Revenue (Teachers)	16,985,191	13,319,885	17%	-22%
Debt Service	20,474,679	20,418,548	25%	0%
Building/Capital	45,614,922	2,612,462	3%	-94%
TOTAL FUNDS	\$ 123,106,666	\$ 80,752,246	100%	-34%

The fund structure includes the State required four major funds: General (including Incidental, Child Nutrition, Student Activities and Community Education Funds), Special Revenue (Teachers'), Debt Service, Capital (Building) and Bond Issues Funds. Total fund balances are budgeted to decrease approximately \$42.4 million in 2016/17. Operating fund balances (Incidental, Special Revenue (Teacher's) and Building Funds) are budgeted to remain flat at \$50.5 million, after a transfer of \$.8 million from non-operating funds. The majority of the decrease in total fund balance can be attributed to 2016/17 expenditures from bond issue funds.

The Operating Fund balance required by the recommendation of the District's Funding and Finance Committee, to avoid TAN (Tax Anticipated Note) borrowing, is 18% of the budgeted fund expenditures for the operations funds or \$39.2 million.

The district receives nearly 65% of its operating revenue from local tax sources based on assessed valuation of property and our approved tax levy. These ad valorem portion of these taxes are payable at December 31 each year. Consequently, the District receives the majority of their revenue dollars in December or January and must either support the cash flow requirements with fund balances or by borrowing. This is the basis for the requirement of operating fund balances equal to 18% of budgeted expenditures.

Total Balance By Fund



**BUDGET SUMMARY BY FUND
2016/17**

REVENUE

Title	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
REVENUE								
Incidental Fund	\$ 63,892,383	\$ 62,219,431	\$ 69,472,403	\$ 75,220,289	\$ 75,743,166	\$ 69,007,988	\$ 67,150,373	\$ 68,385,885
Child Nutrition Services	8,380,906	8,314,780	8,450,969	9,022,672	9,056,923	9,248,788	9,445,957	9,648,576
Student Activities	5,326,356	5,293,396	4,852,399	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Other Activities	28,280	35,827	26,494	35,600	35,600	35,600	35,600	35,600
Community Education	9,164,354	9,192,136	10,570,647	10,906,716	12,435,485	12,435,485	12,435,485	12,435,485
GENERAL FUNDS	86,792,280	85,055,570	93,372,911	100,585,277	102,671,174	96,127,861	94,467,415	95,905,546
TEACHERS FUND	140,119,843	129,376,925	141,375,072	140,666,771	141,016,791	148,340,234	149,989,355	153,197,418
Building Fund	2,119,654	17,365,172	622,293	12,976,449	476,449	476,449	2,196,789	2,236,107
Capital Projects (Bond Issue)	(631)	-	38,828,537	37,885,567	400,000	-	-	-
BUILDING FUNDS	2,119,024	17,365,172	39,450,830	50,862,016	876,449	476,449	2,196,789	2,236,107
DEBT SERVICE FUND	27,068,119	24,324,901	24,707,746	69,121,741	26,024,369	26,433,588	26,807,372	27,334,679
TOTAL ALL FUNDS	\$ 256,099,265	\$ 256,122,568	\$ 298,906,559	\$ 361,235,805	\$ 270,588,784	\$ 271,378,132	\$ 273,460,932	\$ 278,673,750

EXPENDITURES

Title	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
EXPENDITURES								
Incidental Fund	\$ 64,185,848	\$ 67,604,779	\$ 72,566,734	\$ 69,459,623	\$ 71,199,572	\$ 70,280,230	\$ 69,952,175	\$ 69,952,175
Child Nutrition Services	7,349,858	6,521,132	7,853,220	9,045,164	9,342,252	9,416,437	9,491,847	9,568,500
Student Activities	5,008,518	4,867,239	4,689,406	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Other Activities	23,236	40,267	29,907	111,900	87,900	87,900	87,900	87,900
Community Education	8,167,311	8,613,184	9,596,830	10,661,177	12,271,972	12,557,927	12,557,927	12,557,927
GENERAL FUNDS	84,734,772	87,646,601	94,736,097	94,677,864	98,301,696	97,742,494	97,489,848	97,566,502
TEACHERS FUND	134,466,325	137,030,061	139,826,981	144,486,666	144,682,098	146,411,371	148,161,396	150,532,420
Building Fund	3,622,309	9,551,249	8,575,359	14,292,838	2,060,101	1,819,731	1,741,150	1,735,650
Capital Projects (Bond Issue)	5,734,447	-	3,441,471	31,060,174	41,818,809	793,650	-	-
BUILDING FUNDS	9,356,756	9,551,249	12,016,830	45,353,012	43,878,910	2,613,381	1,741,150	1,735,650
DEBT SERVICE FUND	25,646,777	62,394,592	23,968,053	68,180,146	26,080,500	25,885,228	24,479,678	24,034,554
TOTAL ALL FUNDS	\$ 254,204,629	\$ 296,622,503	\$ 270,547,961	\$ 352,697,688	\$ 312,943,204	\$ 272,652,474	\$ 271,872,072	\$ 273,869,126
Ending Fund Balance	\$ 126,710,859	\$ 86,210,824	\$ 114,568,549	\$ 123,106,666	\$ 80,752,246	\$ 79,477,904	\$ 81,066,765	\$ 85,871,387

ORGANIZATION/ENROLLMENT PERFORMANCE



ROCKWOOD SCHOOL DISTRICT ANNUAL REPORT TO THE COMMUNITY

JANUARY 2016





A MESSAGE FROM SUPERINTENDENT DR. ERIC KNOT



On behalf of the Rockwood School District, it is my pleasure to present our Annual Report to the Community. We recognize the importance of being accountable to our school community.

Each year, we provide the Annual Report to share news and information about our students and schools. In the following pages, you'll find a short overview of this information. The entire Annual Report can be found online on the Rockwood website at rsdmo.org.

More than 21,000 students attend our schools, and these students are my first priority. I've seen

firsthand our teachers and staff in action, and I can assure you the facts and figures in our Annual Report tell only a part of our story. It's difficult to measure our dedication to students and the countless contributions that make our schools safe and caring places for students to learn.

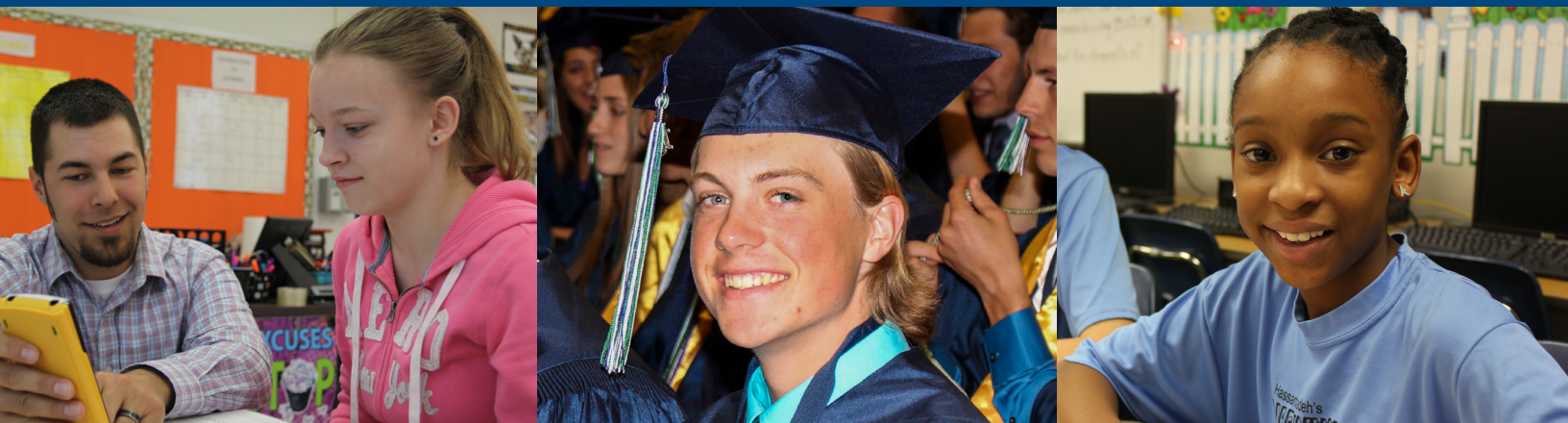
In Rockwood, everything we do is designed to help all students achieve to the best of their ability. As your superintendent, my goal is to further solidify a community partnership and unite us in our mission to help all students thrive in this world. Thank you for your support of our Rockwood students and schools.



@ROCK_Supt

MISSION

We do whatever it takes to ensure all students realize their potential.



VISION

By continuously improving in every aspect of our performance, the Rockwood School District empowers students to command their future.



CORE VALUES

Ethical values and good character - safe and caring school communities
- challenging academic programs - a shared responsibility for learning,
character and climate.



STUDENT ACHIEVEMENT

The Rockwood School District continues to be a state and national leader in education. Our mission of doing whatever it takes to ensure all students realize their potential is at the center of our work. In Rockwood, we want every child to succeed.



MISSOURI ASSESSMENT PROGRAM (MAP)

% of students proficient

	COMMUNICATION ARTS	MATH
	79.1%	66.6%
	59.9%	45.3%

ACT

	23.8	AVERAGE SCORE FOR ROCKWOOD CLASS OF 2015
	21.7	AVERAGE SCORE FOR MISSOURI
	21.0	AVERAGE SCORE NATIONWIDE

AP STUDENT SCORES 3 OR HIGHER

	85%		63%		61%
--	-----	--	-----	--	-----

30

DIFFERENT
ADVANCED
PLACEMENT
(AP) EXAMS
IN RSD

4,600

OF AP
EXAMS
TAKEN

2,200

OF
STUDENTS
WHO TOOK
AP EXAMS



HIGHLY QUALIFIED STAFF

TEACHER AWARDS

- A Rockwood high school teacher was named the 2015 West Newsmagazine Teacher of the Year.
- Three Rockwood teachers were honored with Emerson Excellence in Teaching Awards for 2016.
- A Rockwood teacher was named the 2016 American Strings Teachers Association-Missouri Chapter (MoASTA) Elementary Educator.
- A Rockwood teacher was honored with the MoASTA Distinguished Service Award in 2016.
- Six Rockwood teachers won Excellence in Teaching Awards from the Rotary Club of West St. Louis County in 2015.

DISTRICT AWARDS

- Superintendent Dr. Eric Knost was named one of three “top confidence-boosting leaders” of 2015 by the Post-Dispatch.
- The school district is Accredited with Distinction, the highest level of accreditation possible from the Missouri Department of Elementary and Secondary Education.



126 NATIONAL BOARD CERTIFIED TEACHERS

ONE OF THE HIGHEST IN MO!



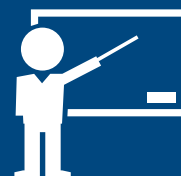
78.8%

HAVE ADVANCED DEGREES



13.6

AVERAGE YEARS OF EXPERIENCE





SAFE, CARING SCHOOLS

Rockwood uses the Caring Schools Community model with an emphasis on autonomy, belonging and competence, which is embedded throughout our curriculum.

Empathy is modeled and encouraged in students through student-led service training, buddy activities, school-family groups, and peer and adult mentors.



13 NATIONAL SCHOOLS
OF CHARACTER

15 MISSOURI SCHOOLS
OF CHARACTER

11 ROCKWOOD SCHOOLS WERE
RECOGNIZED FOR **15** PROMISING
PRACTICES IN **2015**

These are unique, specific and effective character education strategies that can be a model for schools across the country.

The WEB PROGRAM (Where Everybody Belongs) is active in middle schools and high schools. Older students mentor younger students and model lessons in character education, anti-bullying and positive school climate.



The LEADER IN ME PROGRAM has been used as a model in several Rockwood elementary and middle schools.



Rockwood School District

Board of Education

2016-2017



Matt Doell, Director, was elected to the Rockwood Board of Education in 2011. Mr. Doell is a Licensed Professional Engineer and holds a master's degree in Business Administration from the University of Missouri St. Louis and a bachelor's degree in Electrical Engineering from the Missouri University of Science and Technology.



Loralee Mondl, Vice President, was elected to the Rockwood Board of Education in 2013. She holds bachelors' degrees in Chemistry, Math and Education from the University of Missouri, St. Louis in addition to a master's degree in Education from Lindenwood University. She was a teacher and coach at Marquette High School for five years. Her family has lived in Rockwood for the past seven years, and her sons attend Rockwood Schools. For the past 11 years, she has been active as PTO Treasurer and Co-President.



Jaime Bayes, Director, was sworn into the Rockwood Board of Education in 2015. She holds a bachelor and master's degree in Education from Saint Louis University. Her family has lived in Rockwood for the past seven years and her two school-age children attend Rockwood Schools. She and her husband, Matt, also have a young child at home. During her time in Rockwood she has been active as PTO Co-President, VP of Caring Schools Community, Co-Vice President of President's Forum, Girls on the Run coach, and has served on many other committees and forums in her children's schools as well as the district.



Dr. Keith Kinder, Director, was elected to the Rockwood Board of Education in 2011. Dr. Kinder, a career educator, previously worked for the Rockwood School District as both associate principal and principal for three of the district's high schools. Currently, he is an assistant professor of education at Maryville University, helping prepare teachers and administrators for advanced masters and doctoral degrees in education.



Herman Kriegshauser, Director, was elected to the Rockwood Board of Education in April 2015. He has a bachelors degree from the University of Notre Dame in Accounting. He also served as a 1st Lieutenant in the United States Air Forces as Auditor General. He has served on the Rockwood Budget, Finance and Bond Committees since 2007. Herman has also held positions in the community: Executive Vice-President, Kriegshauser Mortuaries, Central Bank of Clayton, Board Past Member, Incarnate Word Hospital, Board Past President, Better Business Bureau, Greater St. Louis, Board Past Treasurer, The Salvation Army Midland Division, Board Life Member, Mid-States High School Hockey Association, Past Board President and Chesterfield Kiwanis Club, Member.



Dominique` A. Paul, Director, is a graduate from The Ohio State University as an Academic All-American student-athlete. A mother of two Rockwood children and the wife of Mayor Adam Q. Paul, she is a Certified Residential Appraiser, Chair of REACH PTO Activities, and a member of REACH teacher grants committee. Dominique' A. Paul has been active for the past four years with REACH PTO activities and teacher grants. As early as High School she began volunteering within the community. She also participated in the Picture Rockwood initiative.

2016/17 ORGANIZATION

Board of Education

Mr. Matt Doell	President
Ms. Loralee Mondl	Vice President
Ms. Jaime Bayes	Director
Dr. Keith Kinder	Director
Mr. Herman Kriegshauser	Director
Ms. Dominique' A. Paul	Director
TBD	Director

Superintendent

Dr. Eric Knost	Superintendent of Schools
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Superintendent's Cabinet

Mr. Will Blaylock	Chief Information Officer
Dr. Lisa Counts	Asst. Superintendent Supervision of Schools
Dr. Karen Hargadine	Asst. Superintendent Learning and Support Services
Dr. Katherine Reboulet	Asst. Superintendent, Human Resources
Mr. Tim Rooney	Chief Financial and Legislative Officer

Executive Directors

Dr. Jane Brown	Executive Director Early Childhood
Dr. David Cobb	Executive Director Elementary Education
Dr. Terry Harris	Executive Director Student Services
Ms. Cathy Orta	Executive Director Communications

Directors

Dr. Joan Oakley	Director K-12 Gifted and Talented
Ms. Suzanne Dotta	Director of Professional Learning
Ms. Carmen Fischer	Director Child Nutrition Services
Mr. Chris Freund	Director Facilities Services, Warehouse
Dr. Tracy Edwards	Director Human Resources
Mr. Glenn Hancock	Director of Research, Evaluation & Assessment
Mr. Michael Heyman	Director Transportation
Ms. Debbie Ketring	Director Technology Support Services
Mr. Michael Seppi	Director Community Education
Mr. Bill Sloan	Director Purchasing and Transportation
Mr. Dan Steinbruegge	Director Finance
Ms. Shelley Willott	Director of Curriculum

2016/17 SALARY AND PERSONNEL CHANGES

In preparation for the budget process, the District collects and analyzes salary data from the other 23 districts in St. Louis County. The District includes in its long-range planning an objective to maintain competitive salary levels and benefits offerings to ensure the continuing ability to attract and retain the most highly qualified employees in the education community. A goal of the Board to meet this objective is to move employee's salaries to the mid-point of the St. Louis County school districts. The District is in the 4th year of that plan and the 2016/17 budget includes the following salary increases:

Teachers	3.00%
Nurses	6.66%
Custodians	3.30%
Social workers	3.50%
Administrators	3.00%
Support staff	3.00%

For the 2016/17 school term the starting salary for the teaching staff will be \$41,124 and the highest step in the Doctorate channel will be \$95,334. In March 2016, the Board of Education approved a negotiated current agreement with the Rockwood National Educational Association through the 2018/19 school year.

The District has entered into agreements with the Rockwood Custodial Education Association (RCEA), the Rockwood Association of Nurses (RAN) and the Rockwood Association of Social Workers (RASW). Each agreement dictates the work environment and compensation for the members of the each organization. The agreement with the RCEA is through the 2017/18 school year, RAN through the 2016/17 school year and the RASW through the 2016/17 school year.

For the 2016/17 fiscal year the District included an estimated costs associated with implementing the Essential Plan in accordance with the Affordable Care Act. The District is self-insured and full provisions of the Affordable Care Act will be effective with the plan beginning November 1, 2016. The District estimates 350-400 employees will be offered coverage under the Essential Plan. The District has included in the 2016/17 budget an estimated 3.50% increase in health insurance costs associated with annual premium and design changes. The insurance committee is expected to recommend a final premium increase and design changes, if applicable, to the Board of Education in June 2016.

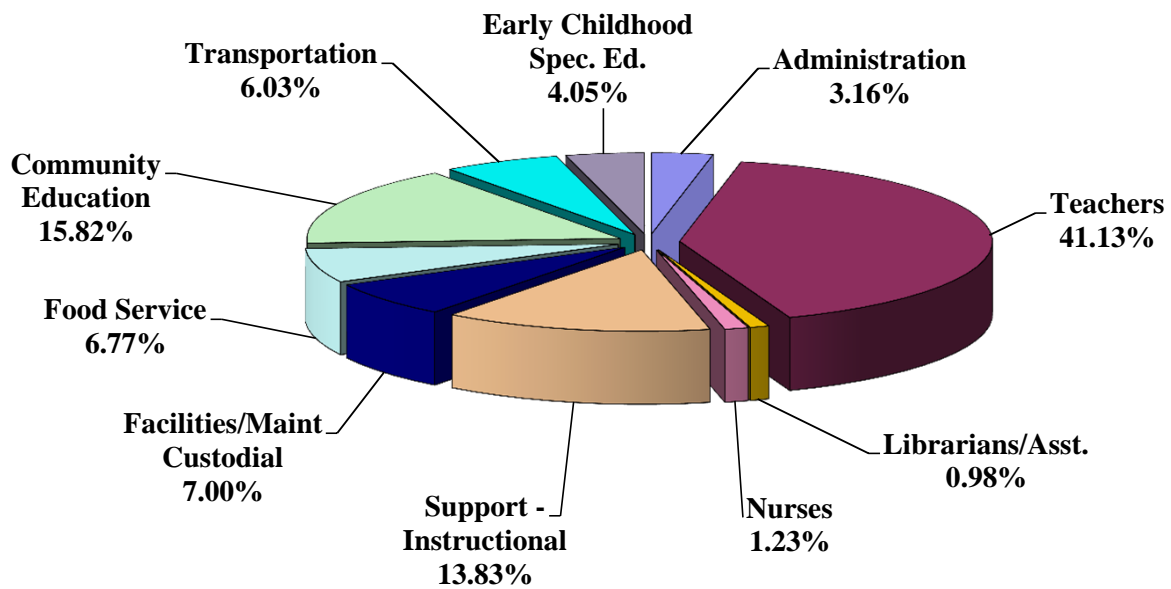
During the Superintendent Cabinet level budget discussions in November 2015, the 2016/17 budget development was based on the goal to maintain current staffing levels. The District is estimating a reduction of 7.3 in teaching staff reductions as a result of declining enrollment and this will be accomplished through retirements of 2015/16 staffing. The District did add 4.08 PE teachers at the elementary level and with the transition of district-owned transportation services will be adding over 200 employees in the transportation department in 2016/17.

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 Budget

Personnel Counts

	Budget 2012/13	Budget 2013/14	Budget 2014/15	Budget 2015/16	Budget 2016/17	Additions to Staff
Administration	116	105	108	108	110	2
Teachers/Guidance/Resource	1,469	1,454	1,443	1,433	1,433	-
Librarians	35	35	34	34	34	-
Nurses	41	41	43	43	43	-
Support Staff	492	490	482	482	482	-
Facility/Maint/Custodial	250	256	244	244	244	-
Food Service	216	219	236	236	236	-
Community Education	460	437	426	426	551	125
Transportation	-	-	-	-	210	210
Early Childhood Spec. Ed.	108	135	141	141	141	-
Total	3,187	3,172	3,157	3,147	3,484	337

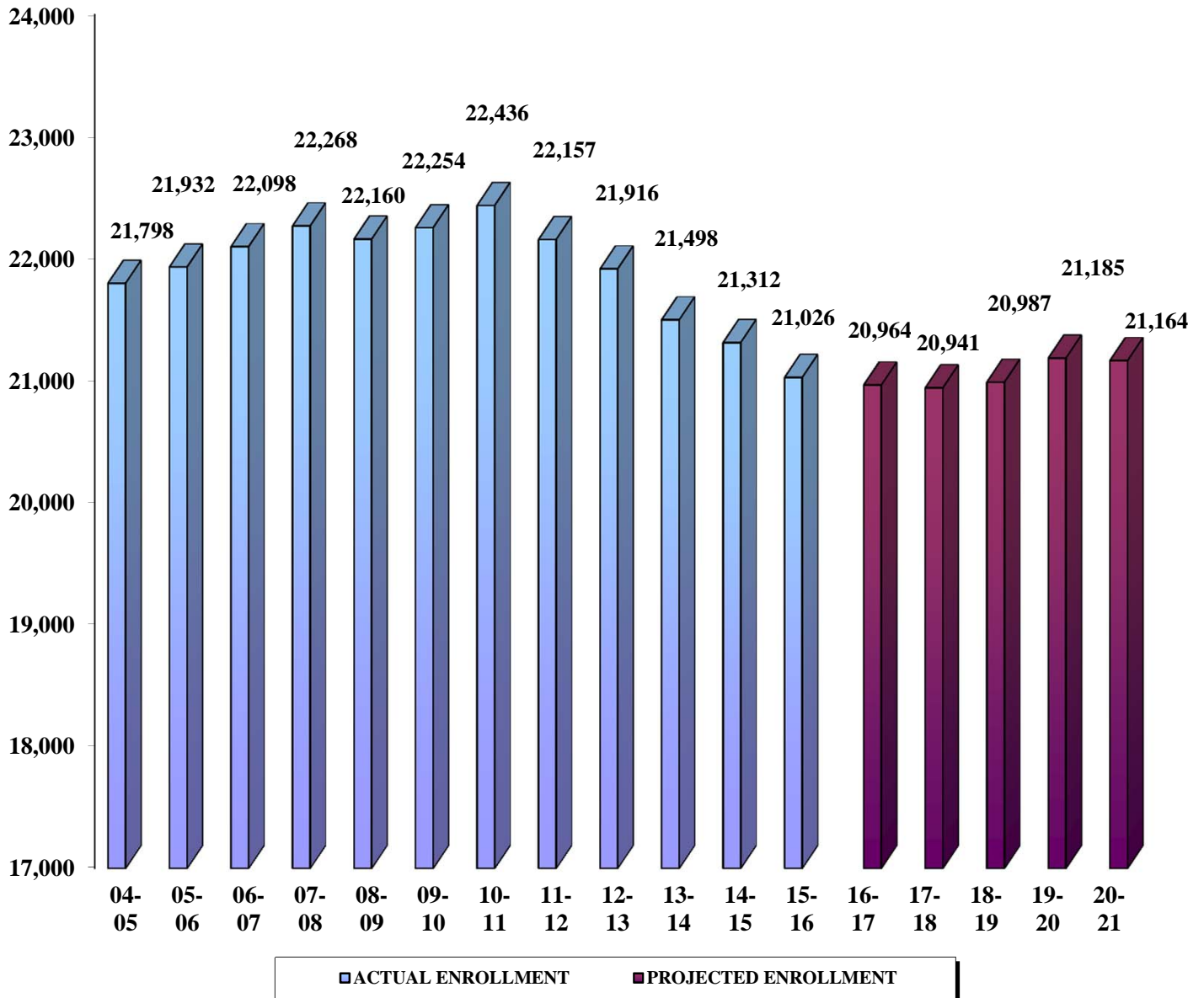
Employee Category



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Budget 2015/16	Budget 2016/17	2016/17 INSTRUCTORS
ELEMENTARY & TAG	\$35,017,944	\$35,498,701	\$36,525,695	\$34,623,063	\$34,130,753	589
MIDDLE SCHOOL	19,360,448	19,524,472	19,876,289	20,700,947	20,765,911	356
HIGH SCHOOL	27,131,613	27,321,386	28,094,285	29,354,203	29,018,566	488
TOTAL SALARY	\$81,510,004	\$82,344,559	\$84,496,269	\$84,678,213	\$83,915,230	1,433

STUDENT ENROLLMENT TRENDS (ACTUAL AND PROJECTED)



Proposed 2016-17 Budget Timeline (revised 9/2/15)

1	9/10/15	Finance office will distribute budget memo and procedures for departments (operating and non-operating) for FY17 budget.
2	9/30/15	First semester official enrollment
3	10/14/15	Enrollment projections are complete. School budget allocation is calculated and submitted to Executive Director of Elementary and Secondary Cabinet members from finance office for review/approval.
4	10/19/15	Cabinet members complete review of department budgets and submit to finance office.
5	10/19/15	Staffing requests from Cabinet members due to Human Resources (further information will be provided by Stacy Neely).
6	10/19-10/30/15	Finance office records and compiles budget requests.
7	10/30/15	Human Resources prepares a preliminary estimate of staffing based on enrollment projections <i>(subject to revision during the budgetary process)</i> and provides approved staffing requests compiled from Cabinet level submissions.
8	11/2 – 11/20/15	Budget workshops for Cabinet members
9	12/3/15	Preliminary Budget target is presented to the Board of Education.
10	12/4/15	School allocations distributed to building principals.
12	1/29/16	School and non-operating budgets are due to business office.
13	Feb–May 2016	Salary and benefit projections complete.
13	Feb-May 2016	Ongoing revision/refinement of budget and discussions with the Board of Education.
14	June 2016	Final adoption by Board of Education.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

SHOOL DISTRICT EARNS MERITORIOUS BUDGET AWARD

**Rockwood R-VI School District
Eureka, MO**

RESTON, VA – 2016. The Association of School Business Officials (ASBO) International has awarded Rockwood R-VI School District its Meritorious Budget Award for excellence in budget presentation during the 2015–2016 budget year.

The Meritorious Budget Awards (MBA) program promotes and recognizes excellence in school budget presentation and enhances school business officials' skills in developing, analyzing, and presenting a school system budget. After a rigorous review by professional auditors, the award is conferred only on school districts that have met or exceeded the program's stringent criteria.

Voya Financial, Inc.™ is honored to sponsor the MBA program for the 10th consecutive year.

Voya Financial, Inc.™ (NYSE: VOYA), which has rebranded from ING U.S., is composed of premier retirement, investment and insurance companies serving the financial needs of approximately 13 million individual and institutional customers in the United States. The company's vision is to be America's Retirement Company™ and its guiding principle is centered on solving the most daunting financial challenge facing Americans today—retirement readiness. For more information, visit <http://voya.com>.

ASBO International, founded in 1910, is a professional organization of 5,000 members that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of education resources.

For more information about the MBA award, visit ASBO's website: www.asbointl.org/MBA.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

ROCKWOOD R-VI SCHOOL DISTRICT

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



ORGANIZATIONAL SECTION

Schools

Locations/Start and Stop Times

Pre K - Elementary Schools

Babler Elementary School 9:00 a.m. - 3:50 p.m. 1955 Shepard Rd., Wildwood, MO 63038 Office: 733-1175 • Principal Tim Buss	Geggie Elementary School 9:00 a.m. - 3:50 p.m. 430 Bald Hill Rd., Eureka, MO 63025 Office: 733-3200 • Principal Dr. Mary Kleekamp
Ballwin Elementary School 8:23 a.m. - 3:13 p.m. 400 Jefferson, Ballwin, MO 63021 Office: 891-6575 • Principal Dr. Rodney Lewis	Green Pines Elementary School 8:23 a.m. - 3:13 p.m. 16543 Green Pines Dr., Wildwood, MO 63011 Office: 733-4150 • Principal Dr. Paul Godwin
Blevins Elementary School 9:00 a.m. - 3:50 p.m. 25 E. North St., Eureka, MO 63025 Office: 733-3175 • Principal Dr. Sharon Jackson	Kehrs Mill Elementary School 9:00 a.m. - 3:50 p.m. 2650 Kehrs Mill Rd., Chesterfield, MO 63017 Office: 891-6050 • Principal Dr. Christina Garland
Bowles Elementary School 9:00 a.m. - 3:50 p.m. 501 Bowles Ave., Fenton, MO 63026 Office: 891-6775 • Principal Dr. Danielle Vogelsang	Kellison Elementary School 8:23 a.m. - 3:13 p.m. 1626 Hawkins Rd., Fenton, MO 63026 Office: 891-6700 • Principal Brian Gentz
Center for Creative Learning (CCL) 265 Old State Rd., Ellisville, MO 63021 Office: 891-6550 • Director Dr. Dottie Barbeau	Pond Elementary School 9:00 a.m. - 3:50 p.m. 17200 Manchester Rd., Wildwood, MO 63040 Office: 733-3225 • Principal Carlos Diaz-Granados
Chesterfield Elementary School 9:00 a.m. - 3:50 p.m. 17700 Wild Horse Creek Rd., Chesterfield, MO 63005 Office: 891-6500 • Principal Dr. Meg Brooks	Ridge Meadows Elementary School 9:00 a.m. - 3:50 p.m. 777 Ridge Rd., Ellisville, MO 63021 Office: 891-6650 • Principal Dr. Amy Digman
Early Childhood Center at Clarkson Valley 2730 Valley Road, Chesterfield, MO 63005 Office: 891-6200 • Director Dr. Michael Barla	Stanton Elementary School 8:23 a.m. - 3:13 p.m. 1430 Flora Del Dr., Fenton, MO 63026 Office: 891-6750 • Interim Principal Christine Starnes
Early Childhood Center at Vandover Campus 1900 Hawkins Road, Fenton, MO 63026 Office: 891-6690 • Director Dr. Michael Barla	Uthoff Valley Elementary School 9:00 a.m. - 3:50 p.m. 1600 Uthoff Dr., Fenton, MO 63026 Office: 891-6725 • Principal Danna Thorne
Ellisville Elementary School 9:00 a.m. - 3:50 p.m. 1425 Froesel, Ellisville, MO 63011 Office: 891-6600 • Principal Dr. Allison Loy	Westridge Elementary School 8:23 a.m. - 3:13 p.m. 908 Crestland Dr., Ballwin, MO 63011 Office: 891-6150 • Principal Lance Wheeler
Eureka Elementary School 9:00 a.m. - 3:50 p.m. 442 West Fourth St., Eureka, MO 63025 Office: 733-3150 • Principal Lynn White	Wild Horse Elementary School 8:23 a.m. - 3:13 p.m. 16695 Wild Horse Creek Rd., Chesterfield, MO 63005 Office: 891-6075 • Principal Patrick Fisher
Fairway Elementary School 9:00 a.m. - 3:50 p.m. 480 Old Fairway Dr., Wildwood, MO 63040 Office: 733-4175 • Principal Dr. Dave Cobb	Woerther Elementary School 9:00 a.m. - 3:50 p.m. 314 New Ballwin Road, Ballwin, MO 63021 Office: 891-6175 • Principal Jane Levy

Unless otherwise noted, all phone numbers are within the 636 area code.

Schools

Locations/Start and Stop Times

Middle Schools

Crestview Middle School

7:30 a.m. - 2:22 p.m.

16025 Clayton Rd., Ellisville, MO 63011

Office: 891-6950 • Principal Dr. Nisha Patel

LaSalle Springs Middle School

7:30 a.m. - 2:22 p.m.

3300 Highway 109, Wildwood, MO 63038

Office: 733-4200 • Principal Debbie Brandt

Rockwood South Middle School

7:30 a.m. - 2:22 p.m.

1628 Hawkins Rd., Fenton, MO 63026

Office: 891-6850 • Principal Dr. Linda Miller

Rockwood Valley Middle School

7:30 a.m. - 2:22 p.m.

1220 Babler Park Dr., Wildwood, MO 63038

Office: 733-4270 • Principal Dr. Karen Hedrick

Selvidge Middle School

7:30 a.m. - 2:22 p.m.

235 New Ballwin Rd., Ballwin, MO 63021

Office: 891-6100 • Principal Dr. Michael Anselmo

Wildwood Middle School

7:30 a.m. - 2:22 p.m.

17401 Manchester Rd., Wildwood, MO 63038

Office: 733-4230 • Principal Dr. Allison Klouse

High Schools

Eureka High School

8:16 a.m. - 3:05 p.m.

4525 Highway 109, Eureka, MO 63025

Office: 733-3100 • Principal Deborah Asher

Lafayette High School

8:16 a.m. - 3:05 p.m.

17050 Clayton Road, Wildwood, MO 63011

Office: 733-4100 • Principal John Shaughnessy

Marquette High School

8:16 a.m. - 3:05 p.m.

2351 Clarkson Road, Chesterfield, MO 63017

Office: 891-6000 • Principal Dr. Greg Mathison

Rockwood Summit High School

8:16 a.m. - 3:05 p.m.

1780 Hawkins Road, Fenton, MO 63026

Office: 891-6800 • Principal Renee Trotier

Individualized Learning Center

7:30 a.m. - 12:30 p.m.

Office Hours: 7 a.m. - 3:30 p.m.

Administrative Center Annex "B"

500 North Central, Eureka, MO 63025

Office: 733-2100 • Administrator Matt Dieckhaus

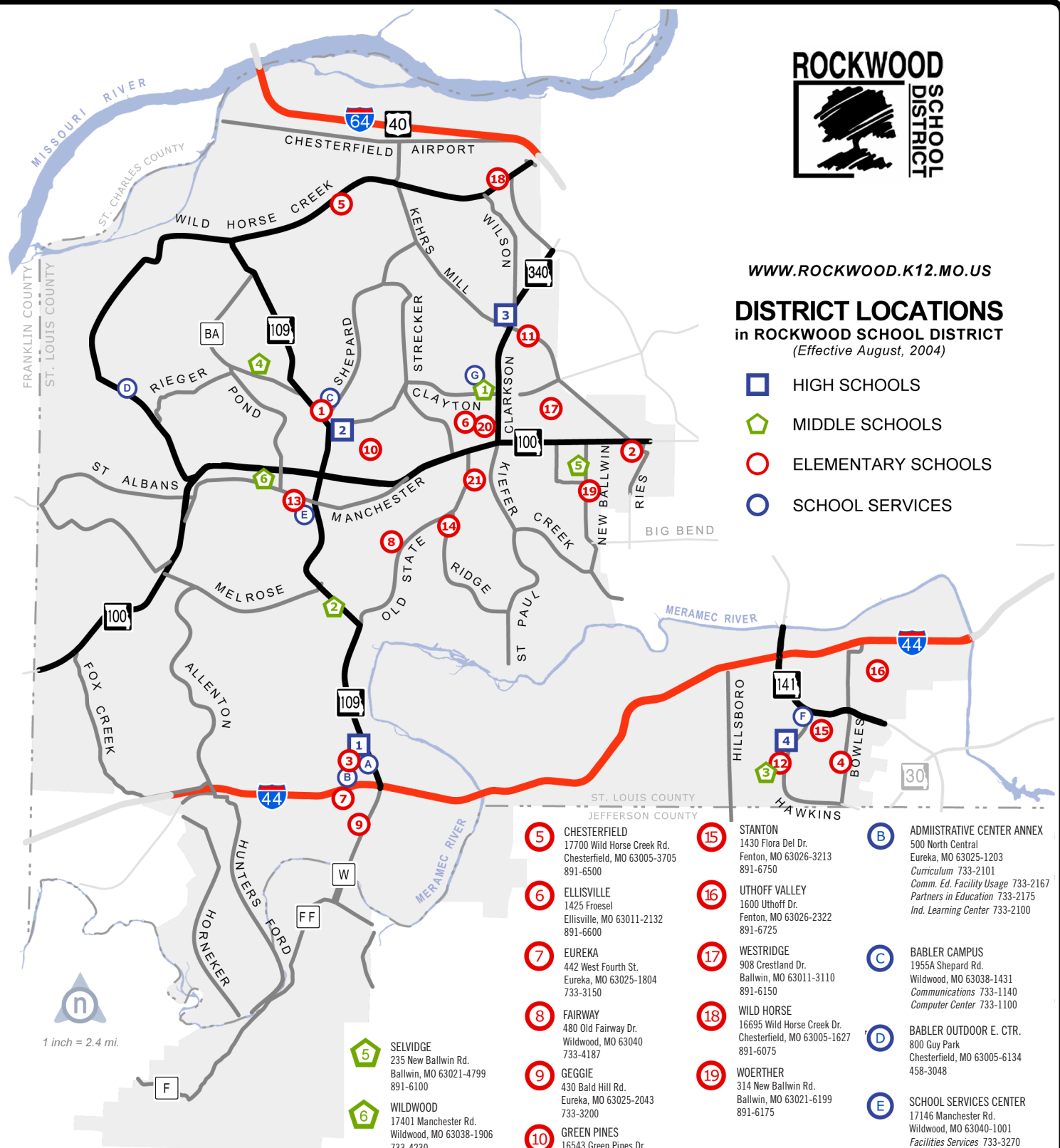
Unless otherwise noted, all phone numbers are within the 636 area code.



WWW.ROCKWOOD.K12.MO.US

DISTRICT LOCATIONS in ROCKWOOD SCHOOL DISTRICT (Effective August, 2004)

- HIGH SCHOOLS
- MIDDLE SCHOOLS
- ELEMENTARY SCHOOLS
- SCHOOL SERVICES



HIGH SCHOOLS (9-12)

- 1** EUREKA
4525 Highway 109
Eureka, MO 63025-1248
733-3100
- 2** LAFAYETTE
17050 Clayton Rd.
Wildwood, MO 63011-1792
733-4100
- 3** MARQUETTE
2351 Clarkson Rd.
Chesterfield, MO 63017-7122
891-6000
- 4** ROCKWOOD SUMMIT
1780 Hawkins Rd.
Fenton, MO 63026-2650
891-6800

MIDDLE SCHOOLS (6-8)

- 1** CRESTVIEW
16025 Clayton Rd.
Ellisville, MO 63011-2162
891-6950
- 2** LASALLE SPRINGS
3300 Highway 109
Wildwood, MO 63038-2201
733-4200
- 3** ROCKWOOD SOUTH
1628 Hawkins Rd.
Fenton, MO 63026-2629
891-6850
- 4** ROCKWOOD VALLEY
1220 Babler Park Dr.
Glencoe, MO 63038-1311
733-4270

ELEMENTARY SCHOOLS (K-5)

- 1** BABLER
1955 Shepard Rd.
Glencoe, MO 63038-1431
733-1175
- 2** BALLWIN
400 Jefferson
Ballwin, MO 63021-4925
891-6575
- 3** BLEVINS
25 East North St.
Eureka, MO 63025-1206
733-3175
- 4** BOWLES
1501 Bowles Ave.
Fenton, MO 63026-3820
891-6775
- 5** CHESTERFIELD
17700 Wild Horse Creek Rd.
Chesterfield, MO 63005-3705
891-6500
- 6** ELLISVILLE
1425 Froesel
Ellisville, MO 63011-2132
891-6600
- 7** EUREKA
442 West Fourth St.
Eureka, MO 63025-1804
733-3150
- 8** FAIRWAY
480 Old Fairway Dr.
Wildwood, MO 63040
733-4187
- 9** GEGGIE
430 Bald Hill Rd.
Eureka, MO 63025-2043
733-3200
- 10** GREEN PINES
16543 Green Pines Dr.
Ellisville, MO 63011-1869
733-4150
- 11** KEHRS MILL
2650 Kehrs Mill Rd.
Chesterfield, MO 63017-7322
891-6050
- 12** KELLISON
1626 Hawkins Rd.
Fenton, MO 63026-2600
891-6700
- 13** POND
17200 Manchester Rd.
Grover, MO 63040-1000
733-3225
- 14** RIDGE MEADOWS
777 Ridge Dr.
Ellisville, MO 63021-5956
891-6650

- 15** STANTON
1430 Flora Del Dr.
Fenton, MO 63026-3213
891-6750
- 16** UTHOFF VALLEY
1600 Uthoff Dr.
Fenton, MO 63026-2322
891-6725
- 17** WESTRIDGE
908 Crestland Dr.
Ballwin, MO 63011-3110
891-6150
- 18** WILD HORSE
16695 Wild Horse Creek Dr.
Chesterfield, MO 63005-1627
891-6075
- 19** WOERTHER
314 New Ballwin Rd.
Ballwin, MO 63021-6199
891-6175
- 21** CENTER FOR CREATIVE LEARNING(K-5)
265 Old State Rd.
Ellisville, MO 63021-5912
891-6550

SCHOOL SERVICES

- A** ADMINISTRATIVE CENTER
111 East North Street
Eureka, MO 63025-1229
733-2000
- B** ADMINISTRATIVE CENTER ANNEX
500 North Central
Eureka, MO 63025-1203
Curriculum 733-2101
Comm. Ed. Facility Usage 733-2167
Partners in Education 733-2175
Ind. Learning Center 733-2100
- C** BABLER CAMPUS
1955A Shepard Rd.
Wildwood, MO 63038-1431
Communications 733-1140
Computer Center 733-1100
- D** BABLER OUTDOOR E. CTR.
800 Guy Park
Chesterfield, MO 63005-6134
458-3048
- E** SCHOOL SERVICES CENTER
17146 Manchester Rd.
Wildwood, MO 63040-1001
Facilities Services 733-3270
Food Service 733-3250
Transportation 458-2044
- F** EARLY CHILDHOOD - VANDOVER CAMPUS
1900 Hawkins Rd.
Fenton, MO 63026-2786
School Age Adv. Club 891-6675
Early Childhood Ed. 891-6690
- G** EARLY CHILDHOOD - CLARKSON VALLEY
2730 Valley Rd.
Chesterfield, MO 63005-6920
891-6200

ALL AREA CODES ARE (636)

TOTAL ENROLLMENT PROJECTIONS (additional VICC assigned to school buildings)

		2014-15	2015-16			2016-17			2017-18			2018-19			2019-20			2020-21		
2016-17	Capacity	Last Year Tot. Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.
BABLER	509	524	508	54	562	500	48	548	522	48	570	542	48	590	523	41	564	533	15	548
BALLWIN	490	517	475	36	511	464	36	500	456	29	485	469	29	498	470	30	500	448	26	474
BLEVINS	387	401	378	23	401	383	19	402	405	13	418	426	14	440	445	18	463	453	5	458
BOWLES	303	301	251	35	286	256	30	286	255	30	285	249	21	270	258	23	281	268	10	278
CHESTERFIELD	426	386	364	37	401	374	35	409	390	35	425	405	38	443	425	40	465	425	67	492
ELLISVILLE	690	535	497	46	543	497	43	540	499	45	544	509	41	550	508	48	556	515	26	541
EUREKA	343	324	330	16	346	331	15	346	378	16	394	437	13	450	496	13	509	564	19	583
FAIRWAY	445	463	453	30	483	449	25	474	443	24	467	455	21	476	461	23	484	463	21	484
GEGGIE	529	611	553	20	573	546	17	563	514	14	528	498	13	511	489	13	502	490	10	500
GREEN PINES	548	403	353	43	396	353	34	387	365	35	400	363	36	399	373	23	396	363	21	384
KEHRS MILL	548	570	566	21	587	536	16	552	528	16	544	531	14	545	538	13	551	538	10	548
KELLISON	426	380	368	26	394	366	27	393	391	21	412	396	21	417	417	20	437	430	15	445
POND	367	364	326	24	350	334	23	357	361	14	375	366	11	377	402	8	410	416	5	421
RIDGE MEADOWS	387	410	353	32	385	351	29	380	345	26	371	351	30	381	344	33	377	353	31	384
STANTON	445	548	485	28	513	479	26	505	481	25	506	480	25	505	484	28	512	478	26	504
UTHOFF VALLEY	490	464	447	18	465	458	15	473	465	14	479	467	13	480	463	13	476	460	5	465
WESTRIDGE	387	447	426	25	451	431	25	456	447	17	464	447	16	463	456	10	466	472	10	482
WILD HORSE	529	567	514	36	550	510	30	540	520	30	550	541	21	562	560	23	583	558	21	579
WOERTHER	465	443	417	30	447	420	28	448	435	22	457	456	20	476	460	13	473	476	10	486
TOTAL	8,713	8,658	8,064	580	8,644	8,038	521	8,559	8,200	474	8,674	8,388	445	8,833	8,572	433	9,005	8,703	353	9,056
CRESTVIEW	1,275	1,185	1,109	95	1,204	1,118	105	1,223	1,154	103	1,257	1,124	106	1,230	1,069	102	1,171	1,063	124	1,187
LASALLE	1,063	909	817	70	887	823	68	891	814	72	886	825	73	898	835	74	909	823	86	909
ROCKWOOD SOUTH	1,254	945	893	80	973	885	86	971	862	106	968	840	107	947	816	105	921	824	128	952
ROCKWOOD VALLEY	1,041	716	641	56	697	625	53	678	608	47	655	608	48	656	612	50	662	641	63	704
SELVIDGE	1,126	702	658	64	722	631	70	701	603	80	683	545	73	618	529	73	602	536	89	625
WILDWOOD	1,063	735	641	48	689	622	43	665	592	39	631	611	38	649	588	33	621	607	38	645
TOTAL	6,822	5,192	4,759	413	5,172	4,704	425	5,129	4,633	447	5,080	4,553	445	4,998	4,449	437	4,886	4,494	528	5,022
EUREKA	2,125	1,928	1,738	123	1,861	1,720	120	1,840	1,757	124	1,881	1,702	120	1,822	1,739	120	1,859	1,737	119	1,856
LAFAYETTE	2,316	1,929	1,689	171	1,860	1,698	190	1,888	1,659	186	1,845	1,642	191	1,833	1,686	193	1,879	1,611	183	1,794
MARQUETTE	2,444	2,254	2,029	161	2,190	2,079	178	2,257	2,026	177	2,203	2,049	180	2,229	2,099	184	2,283	2,023	179	2,202
ROCKWOOD SUMMIT	1,679	1,351	1,206	93	1,299	1,192	99	1,291	1,151	107	1,258	1,157	115	1,272	1,158	115	1,273	1,123	111	1,234
TOTAL	8,564	7,462	6,662	548	7,210	6,689	587	7,276	6,593	594	7,187	6,550	606	7,156	6,682	612	7,294	6,494	592	7,086
GRAND TOTAL SCHOOLS	24,099	21,312	19,485	1,541	21,026	19,431	1,533	20,964	19,426	1,515	20,941	19,491	1,496	20,987	19,703	1,482	21,185	19,691	1,473	21,164
VICC SSD				(70)			(73)			(65)			(60)			(59)			(56)	
VICC ILC				30			30			30			30			30			30	
VICC Funding (w/o SSD, w/ ILC)				1,501			1,490			1,480			1,466			1,453			1,447	
			-221			(54)		(62)	(5)		65			212		(12)				
SPECIAL PROGRAMS																				
ECSE			309		309	309		309	309		309	309		309	309		309	309		309
EC			485		485	485		485	485		485	485		485	485		485	485		485
CCL PPH			24		24	24		24	24		24	24		24	24		24	24		24
ILC			52	30	82	52	30	82	51	30	81	51	30	81	51	30	81	51	30	81
TOTAL			870	30	900			900			899			899			899			899
GRAND TOTAL ALL					21,926			21,864			21,840			21,886			22,084			22,063

2016/17 ORGANIZATION

Board of Education

Mr. Matt Doell	President
Ms. Loralee Mondl	Vice President
Ms. Jaime Bayes	Director
Dr. Keith Kinder	Director
Mr. Herman Kriegshauser	Director
Ms. Dominique' A. Paul	Director
TBD	Director

Superintendent

Dr. Eric Knost	Superintendent of Schools
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Superintendent's Cabinet

Mr. Will Blaylock	Chief Information Officer
Dr. Lisa Counts	Asst. Superintendent Supervision of Schools
Dr. Karen Hargadine	Asst. Superintendent Learning and Support Services
Dr. Katherine Reboulet	Asst. Superintendent, Human Resources
Mr. Tim Rooney	Chief Financial and Legislative Officer

Executive Directors

Dr. Jane Brown	Executive Director Early Childhood
Dr. David Cobb	Executive Director Elementary Education
Dr. Terry Harris	Executive Director Student Services
Ms. Cathy Orta	Executive Director Communications

Directors

Dr. Joan Oakley	Director K-12 Gifted and Talented
Ms. Suzanne Dotta	Director of Professional Learning
Ms. Carmen Fischer	Director Child Nutrition Services
Mr. Chris Freund	Director Facilities Services, Warehouse
Dr. Tracy Edwards	Director Human Resources
Mr. Glenn Hancock	Director of Research, Evaluation & Assessment
Mr. Michael Heyman	Director Transportation
Ms. Debbie Ketring	Director Technology Support Services
Mr. Michael Seppi	Director Community Education
Mr. Bill Sloan	Director Purchasing and Transportation
Mr. Dan Steinbruegge	Director Finance
Ms. Shelley Willott	Director of Curriculum

Citizens

Rockwood School District
Board of Education

Superintendent of Schools
Dr. Eric Knost

Secretary to the Board of Education
And Administrative Assistant
to Superintendent
Janet Sadowski

Assistant
Superintendent
Human
Resources
Dr. Katie
Reboulet

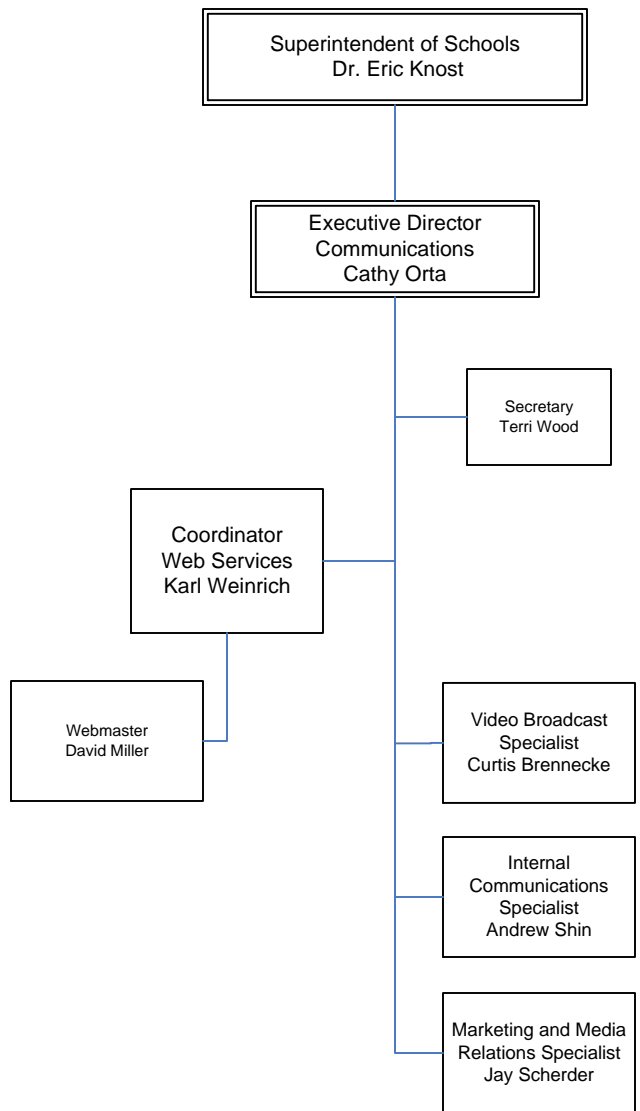
Assistant
Superintendent
Learning &
Support Services
Dr. Karen
Hargadine

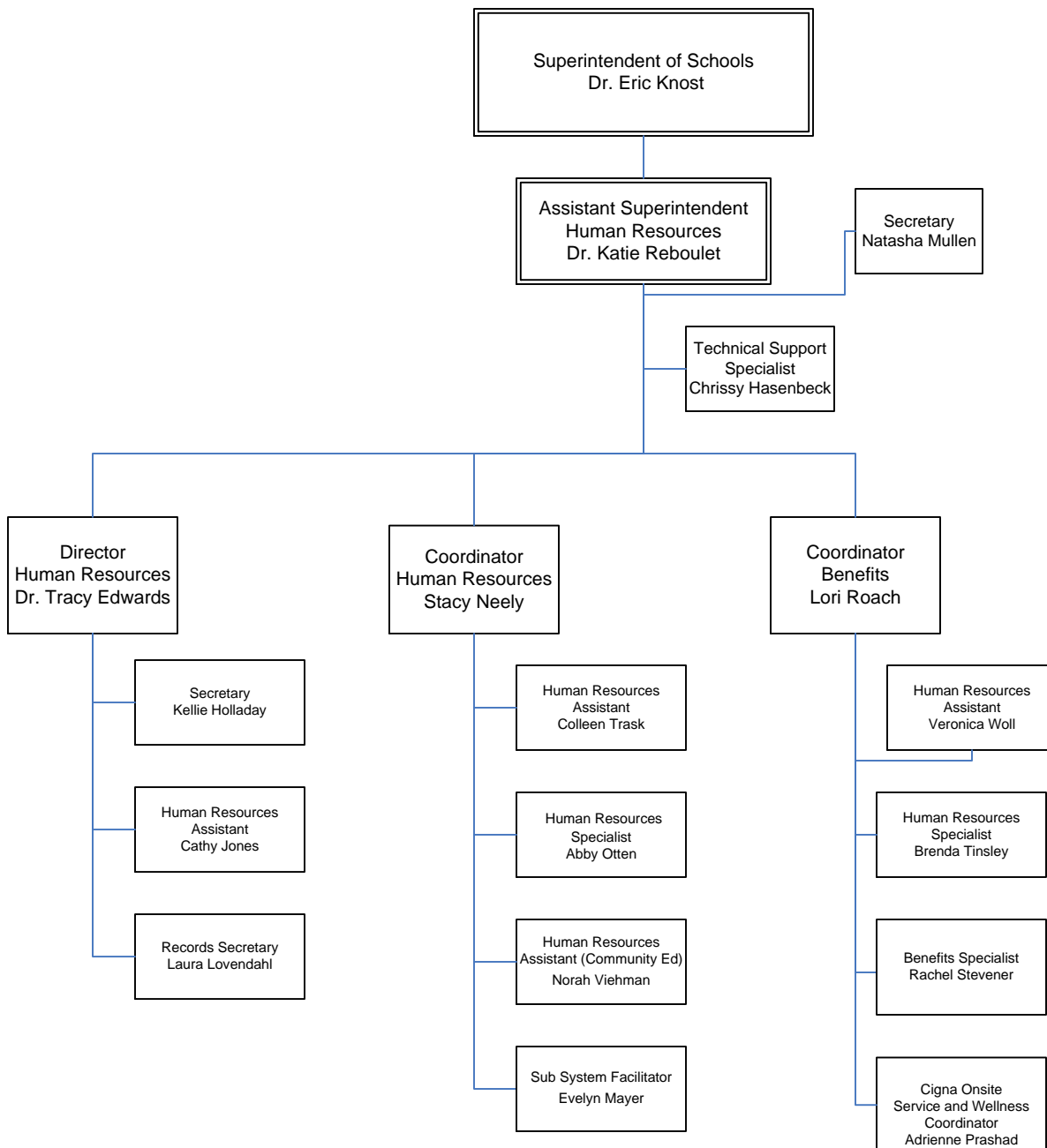
Assistant
Superintendent
Supervision of
Schools
Dr. Lisa Counts

Chief Financial
and Legislative
Officer
Tim Rooney

Chief Information
Officer
Will Blaylock

Executive
Director
Communications
Cathy Orta





Superintendent of Schools
Dr. Eric Knost

Assistant
Superintendent
Learning & Support
Services
Dr. Karen Hargadine

Secretary
Kay Julius

Director
K-12 Gifted & Talented
Dr. Joan Oakley

Secretary
Sherry Fritts

High School
Gifted
Teachers/
Facilitators

Middle School
Academic
Stretch
Teachers

Elementary
Gifted
Teachers
CCL/Primary
Campus

Elementary
Gifted
Teachers
CCL/Primary
Campus

Director
Research, Evaluation
and Assessment
Glenn Hancock

Secretary
Linda Engle

Data Analysts
Brian Koop
Michelle Fitzsimmons
Jennifer Swarts

Director
Professional Learning
Suzanne Dotta

Secretary
Nancy Varner

Coordinator
Professional
Learning
Dawnette
Wiskur

Director
Curriculum
Shelley Willott

Secretary
Jodie Fleer

Coordinator STEM
Bob Deneau

Content Facilitator
Math (Elementary)
Stephanie Nauman

Content Facilitator
Math (Secondary)
Lisa Lingle

Content Facilitator
Science (Elementary)
Susanne Moar

Coordinator Science
(Grades 6-12)
TBD

Coordinator
Literacy (Grades K-5)
& Title Programs
Stefanie Steffan

Content Facilitator
ELL (PreK-12) (.5)
Jeff Tamaroff

Coordinator
Literacy (Grades 6-12),
Speech (Grades 6-12) &
Library Media (K-12)
TBD

Content Facilitator
World Language (6-12)
(.5)
Jeff Tamaroff

Content Facilitator
Social Studies (K-12)
Katie Nease

Coordinator
Fine Arts (K-12)
Megan Meier

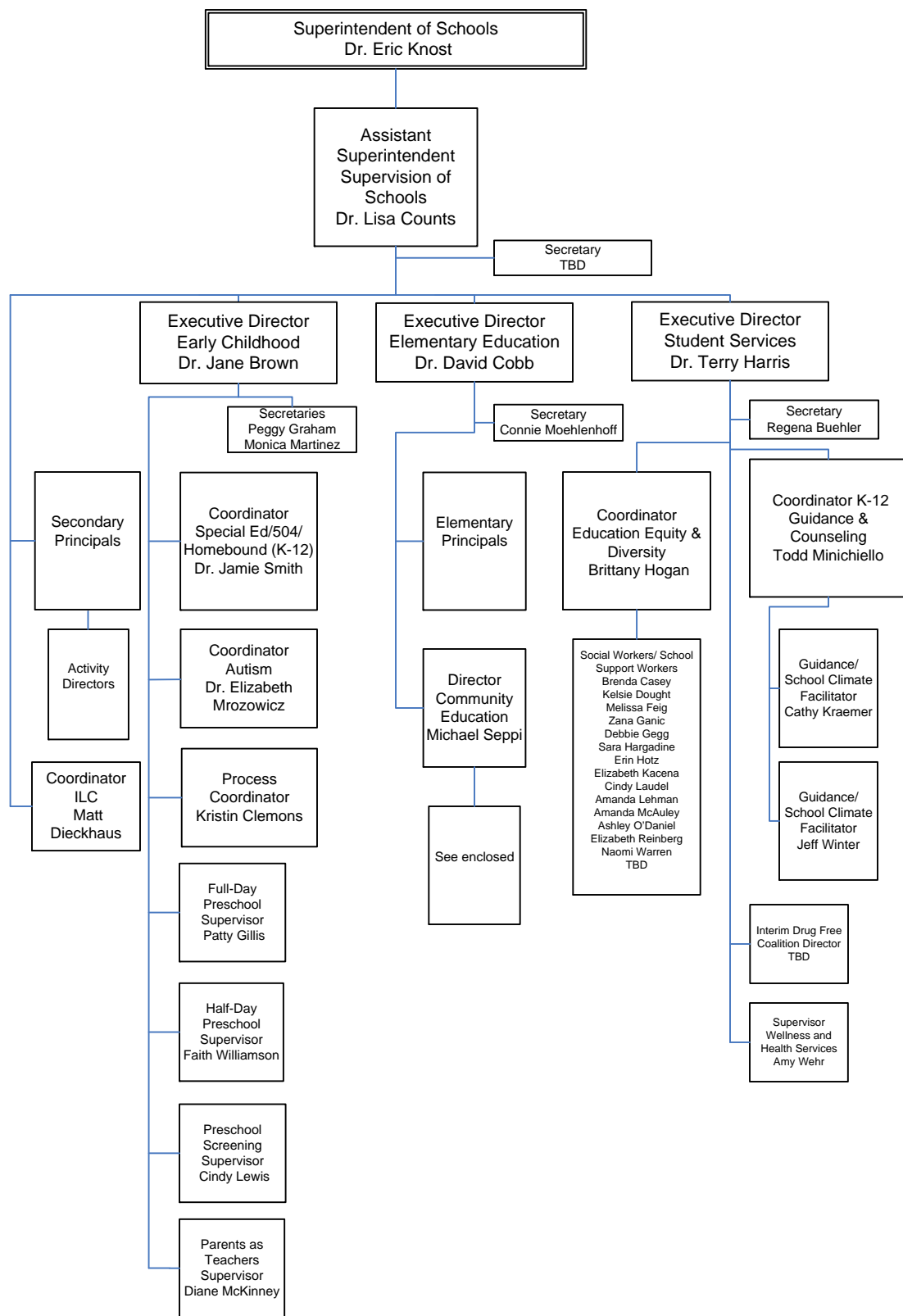
Content Facilitator
Practical Arts (6-12)
Paige Carlson

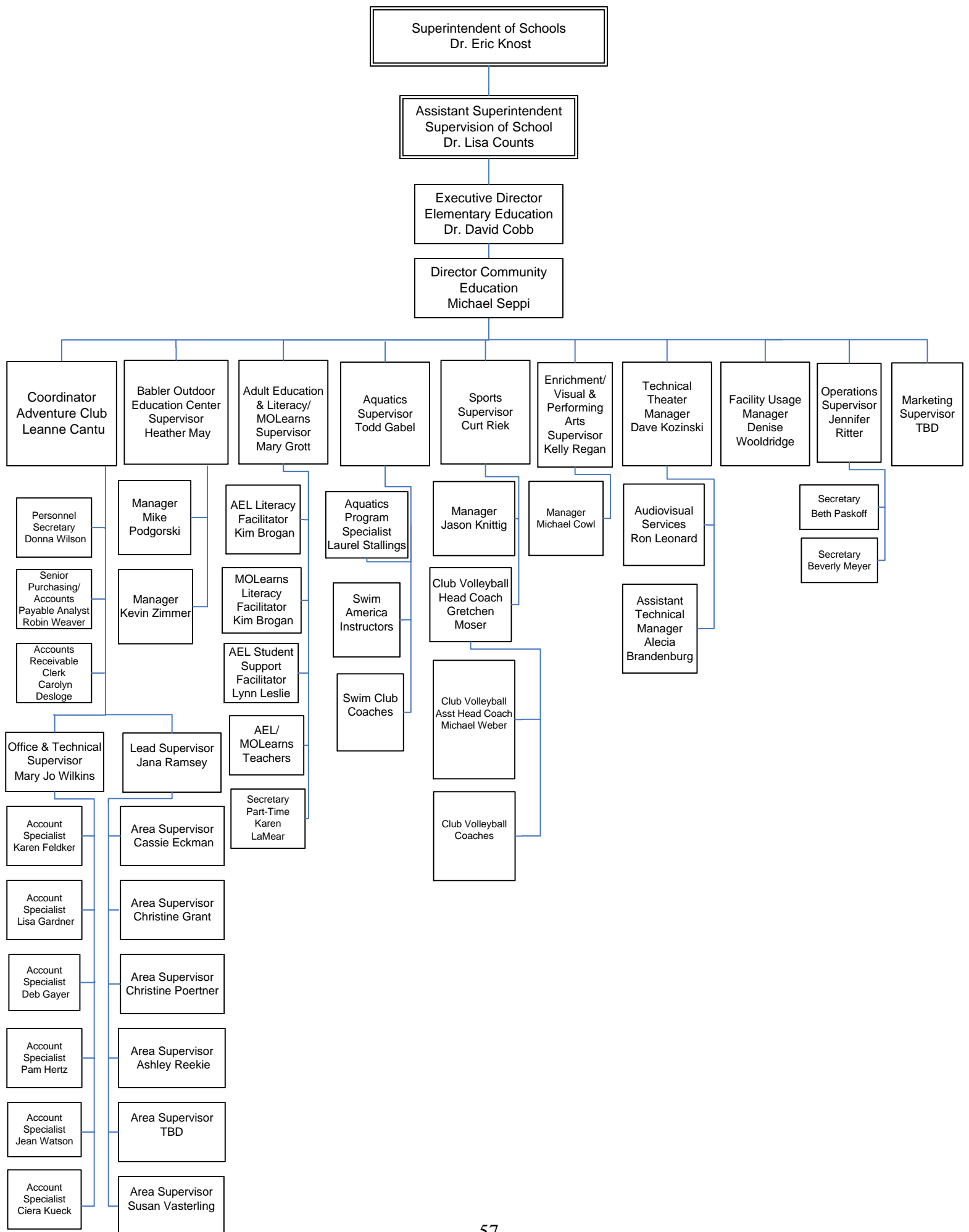
Content Facilitator
PE/Health/Drivers
Education (K-12)
Edward Mattison

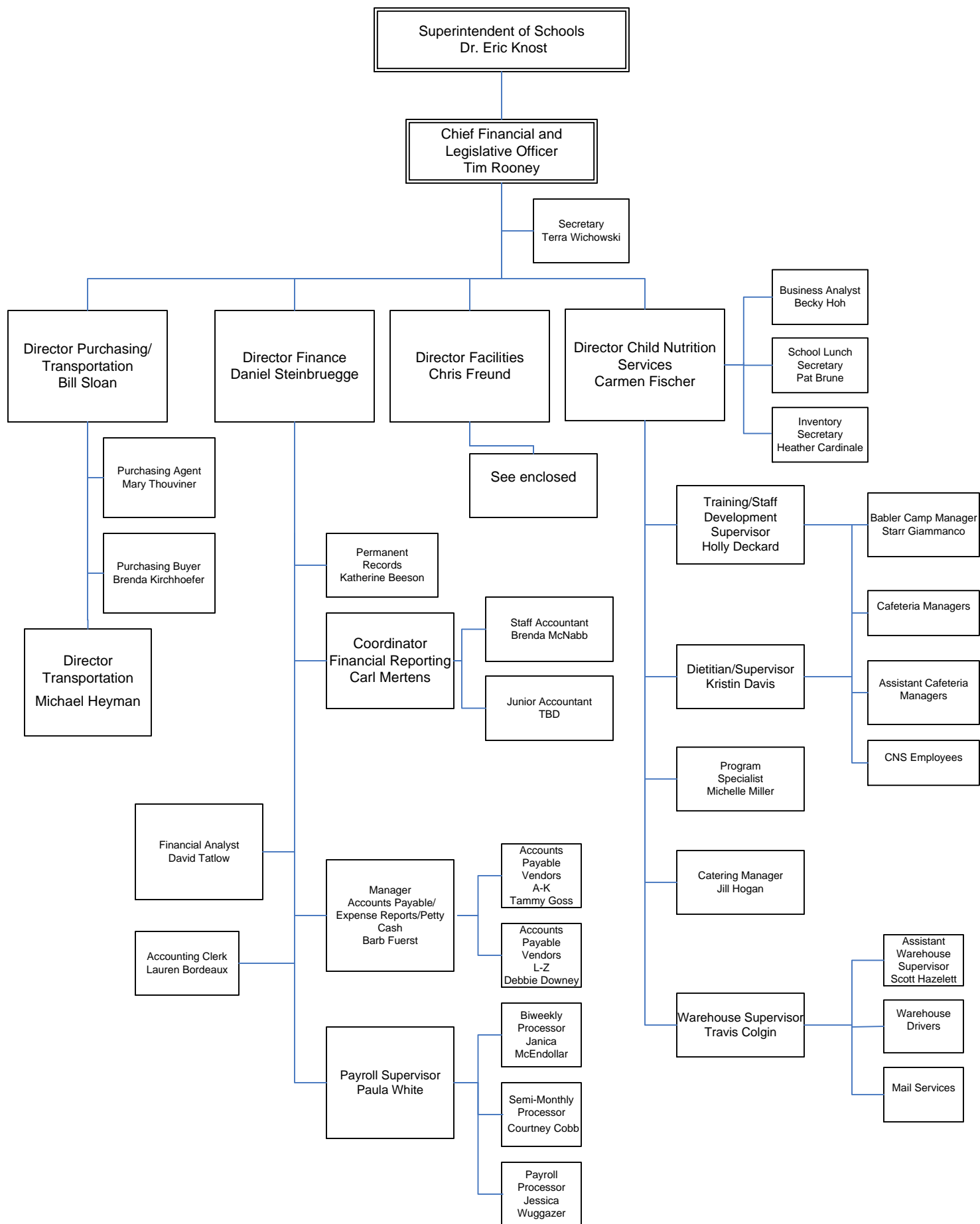
Coordinator PIE
Kim Litza

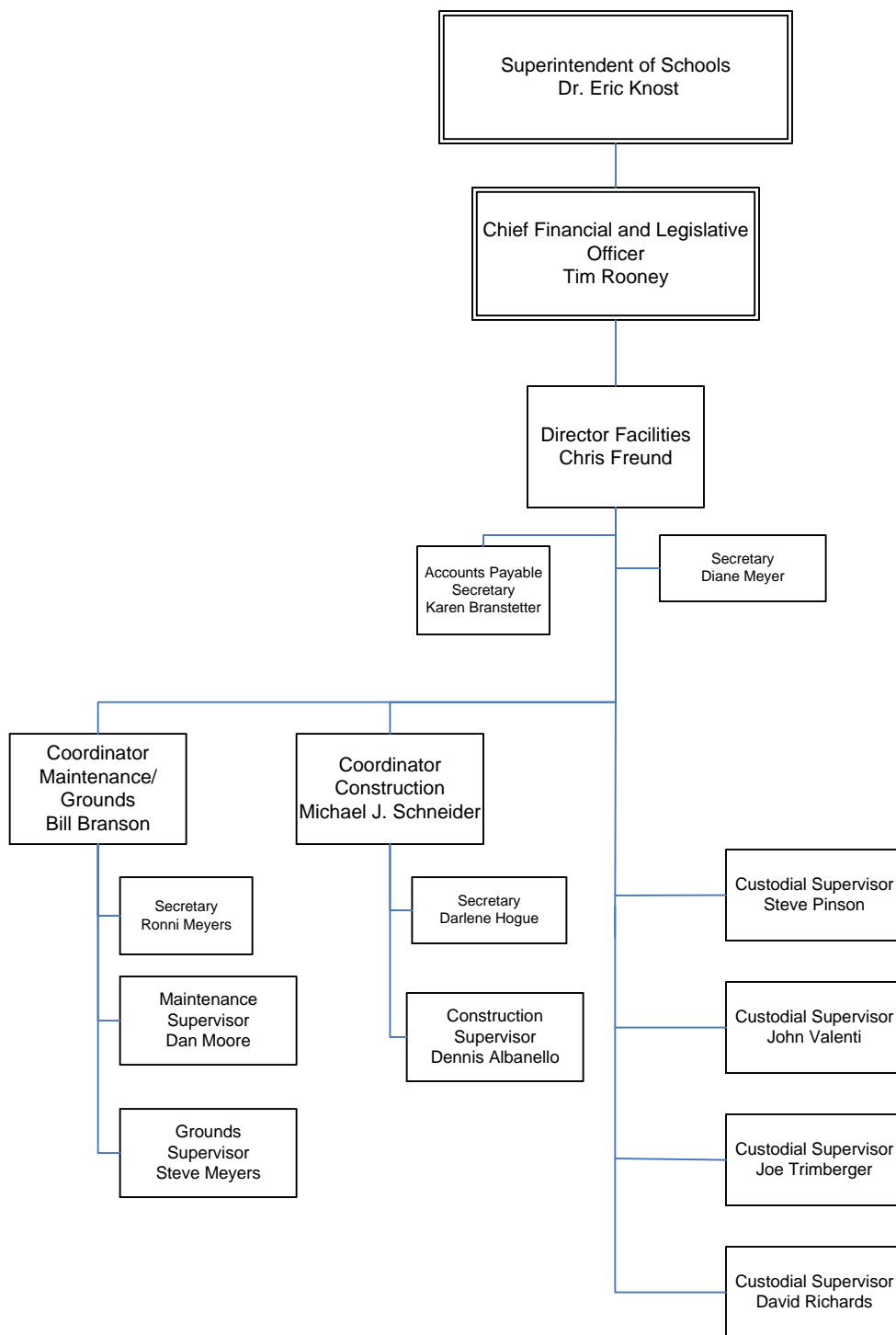
Secretary
TBD

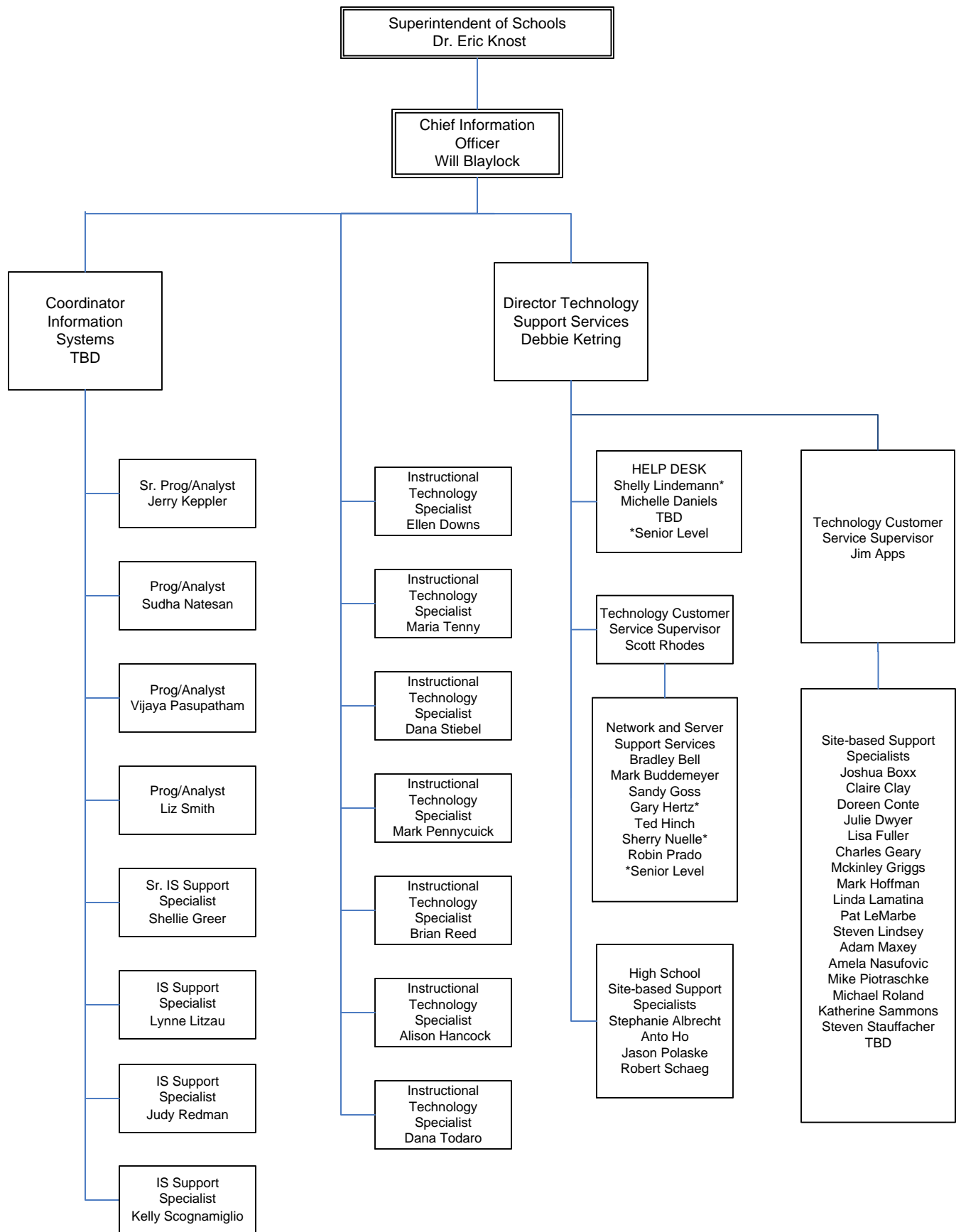
PIE Facilitators











Information Systems

Instructional Technology

Technical Support

Rockwood School District 2014-2019 **STRATEGIC PLAN**



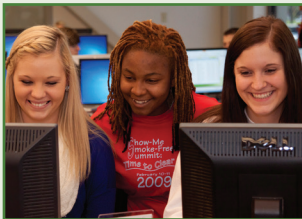
GOAL 1: Student Learning

All students will demonstrate academic growth and be well-prepared for their future.



GOAL 2: Highly Effective Staff

Recruit, attract, develop and retain highly effective staff to carry out the Rockwood School District's mission, goals and objectives.



GOAL 3: District Finance

Ensure efficient operations and accountability for responsible use of district resources.



GOAL 4: School Climate

Create a safe and caring learning environment that includes a positive school culture and positive collaboration and communication throughout the school and community.



GOAL 5: Governance

Govern the Rockwood School District in an efficient and effective manner, providing leadership and representation to benefit the students, staff and patrons of the district.

Mission

We do whatever it takes to ensure all students realize their potential.

Vision

By continuously improving in every aspect of our performance, the Rockwood School District empowers students to command their future.

Core Values

Promote and model ethical values and good character as the foundation of performance.

Build a safe and caring school community.

Provide a meaningful and challenging academic program that connects all students to learning and honors their differences.

Engage all stakeholders in shared responsibility for learning, character and climate.

COMPREHENSIVE SCHOOL IMPROVEMENT PLAN

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Rockwood R-VI School District was established under the Statutes of the State of Missouri. The District operates as a "six director" District (with seven members of the Board of Education) as described in RSMo Chapter 162. Rockwood School District operates fiscally independent of the State of Missouri or any other jurisdiction in the counties or local township in which it operates.

A. 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 the assets, liabilities, and fund balances arising from revenues and expenditures.

The **General (Incidental) Fund** is used to account for all financial resources except those required to be accounted for in another fund. This fund accounts for transactions involving local taxes; Foundation Program payments such as Basic Formula, Transportation, Early Childhood Special Education, Career Ladder, Educational Screening Entitlement/PAT, and Vocational/At-Risk; along with various other transactions associated with federal projects.

The **Special Revenue (Teachers) Fund** is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries and benefits and tuition payments to other school districts.

The **Capital Projects Fund** is used to account for all facility acquisition, construction, lease purchase principal and interest payments, and other capital outlay expenditures. Expenditures for ordinary repairs to school property will not be made from the Capital Projects Fund. Capital expenditures are defined as expenses paid or incurred for the acquisition or repair of assets that will remain useful for more than one year. Examples of these expenditures would be the cost of acquisition, construction, or erection of buildings, remodeling or reconstruction of buildings and the furnishing thereof, and similar property having a useful life substantially beyond the current fiscal year. Expenses in this fund shall be capitalized and Internal Revenue Service guidelines will be used to determine the appropriateness of specific expense items in the Capital Projects Fund. Examples of expenditures not allowed to be paid from the Capital Projects Fund are the costs of mending leaks, painting, plastering, custodian salaries, maintenance supplies, and employee benefits. Revenue placed in the Capital Projects Fund may come from the following sources:

- tax rate set in the Capital Projects Fund
- money received from Basic Formula Classroom Trust Fund
- bond sale proceeds
- net insurance recoupment for a capital loss
- money received from the sale of capital assets including real estate, school houses, other buildings, furniture, and equipment
- interfund transfers
- money received from any other source for buildings, equipment, lease purchase obligations, or other capital purposes

The **Debt Service Fund** is used to account for the resources accumulated for and the payment of long-term debt. Amounts in the Debt Service Fund are generated from the Debt Service Fund tax levy and are used solely to retire bonded debt. While paying agent fees are always a legitimate expense of the Debt Service Fund, other expenses associated with the issuance of bonds are paid from the various funds (depending on whether the bond issue is a new issue or a refunding issue).

The **Student Activities Fund** is used to account for monies held by the LEA in a trustee capacity for individual student groups. The school board is responsible for all student activity funds in the district. The

primary criterion for determining how these funds should be classified should be “Who determines how the money is spent?”: Thus, athletic funds would generally be classified as governmental funds, while funds for clubs and class activities generally would be included in fiduciary funds. Any student activity funds classified as governmental funds should be budgeted and controlled in the same manner as other governmental funds.

The **Child Nutrition Services Fund** is used to account for all Child Nutrition program transactions (school meals) as well as Federal and State free and reduced student lunches.

The **Community Education Fund** is used to account for all transactions related to programs providing education to the citizens of the District.

General Fixed Asset software is used to account for fixed assets used in the governmental fund type operations for control purposes. All fixed assets are valued at historical or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their donor estimated fair market value on the date of donation.

B. Basis of Accounting

The measurement focus and basis of accounting determine the accounting and financial reporting treatment applied to a fund. The District's policy is to operate its budget and monthly financial statements on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred. The District prepares the year end statements on the full accrual basis of accounting, following GASB regulations.

C. Budgets and Budgetary Accounting

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

- 1) In accordance with Chapter 67, RSMo, the District adopts a budget for each fund of the political subdivision.
- 2) Prior to July, the Chief Financial Officer, who serves as the budget officer, submits to the Board of Education a proposed modified accrual 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.
- 3) A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Board of Education, the budget document is available for public inspection.
- 4) In June the budget is legally enacted by a vote of the Board of Education.
- 5) 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 of the board. Adjustments made during the year are reflected in the budget information included in the general-purpose financial statements.
Budgeted amounts are as finally amended by the Board of Education.

D. Property Taxes and Other Receivables

Property tax revenue is recognized in the fiscal year levied and available. Sales tax revenue is recognized when collected and available. Property tax and sales tax revenues are considered available when due or past due and receivable.

Federal and State grant aid is considered revenue and will be accrued when the granting agency or authority has approved the reimbursement expenditure.

E. Post Employment Benefits

COBRA Benefits - Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium plus a 2% administration charge is paid in full by the insured on or before the tenth (10th) day of each month for the actual month covered. This program is offered for the duration of 18 months after the termination date. There is no associated cost to the District under this program. The District prepared the initial COBRA enrollment forms and the former employee makes the premium payment directly to the insurance carrier. The District offers continued healthcare benefits to retired employees who elect to participate. The retiree pays the premium. There is no additional charge to the District for this offered benefit.

F. Inventories

Inventories are valued at cost, on a first-in, first-out (FIFO) basis and consist of purchased food, supplies and donated government commodities. The cost is recorded as an expenditure at the time the inventory is purchased. Reporting inventories are equally offset by a fund balance reserve, which indicates they are unavailable for appropriation. Changes are made at year-end in accordance with GASB34 accounting rules.

G. Compensated Absences and Early Retirement

An accrual for certain salary related payments associated with vacation time and unused sick leave are included in the government-wide financial statements. District employees earn vacation time throughout the fiscal year to be taken by the end of the subsequent fiscal year. Any unused vacation days remaining will be forfeited by the employee. Unused vacation is payable to the employee upon termination. Employees who meet certain requirements may receive compensation for unused sick leave payable at time of retirement.

H. Teachers' Salaries

The salary payment schedule of the District requires the payment of salaries over a twelve-month period. Consequently, the final three teacher payrolls related to the school year are included in accrued liabilities on the basic financial statements.

2. 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. Each fund type's portion of this pool is displayed as "Cash and Equivalents" under each fund's caption. Investments of the pooled accounts consist primarily of repurchase agreements, carried at fair value, which approximates cost. Interest income, when earned, is allocated to individual funds based upon cash and temporary balances.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

Investments-

Authority

The Board authorizes the treasurer and the finance department to direct the management of district funds and to invest said funds not needed for the daily operation of the district.

Prudence

All participants in the investment process shall act responsibly as custodians of the public trust. The standard of prudence to be applied shall be "prudent investor" rules, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Ethics and Conflict of Interest

Personnel involved in the investment process shall refrain from personal business activity that could create an appearance of impropriety or could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the treasurer any material financial interests in financial institutions that conduct business within Missouri and they shall further disclose any large personal financial/investment positions that could be related to the performance of the portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the district.

Objectives

The primary objective of investment activities shall be legality, safety, liquidity, yield and the provision of a capital base for future needs.

Legality

The treasurer will invest the district's excess funds only within the legal guidelines set forth by the constitution and the Statutes of the State of Missouri. Any investment alternative outside these guidelines is not permissible.

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demand.

Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above.

Performance

Active management should produce, over a period of time, book yields in excess of a low risk passive alternative.

Reporting

The finance department shall report monthly to the Board on the present status of the district's investment portfolio. The report will include a listing of the securities held at the end of the reporting period, the maturity date of each investment and the percentage of the total portfolio each investment represents.

Investment Types

In accordance with and subject to restrictions imposed by the Constitution and the laws of the State of Missouri, Regulation 3160 contains a list of the entire range of investments that the district will consider and which shall be authorized for investments of funds by the district.

3. TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are payable by December 31. 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. The majority of these tax revenues are received in late December and throughout January.

4. CHANGES IN GENERAL FIXED ASSETS

General fixed assets are capitalized at the time the liability is incurred. The assets are capitalized at cost (or estimated cost if actual cost is not available). Additions for construction in progress related to Bond Issue projects are reported as construction in progress until the year in which the construction project is completed and placed in use by the District. Changes to the accounting for fixed assets and long-term liabilities have been made in conjunction with the implementation of GASB34. The Board requires a perpetual inventory system be maintained for fixed assets. Each year the District shall conduct a physical inventory of all fixed assets (except real property) with an individual cost of \$5,000 or greater and the following items: Computers, laptops, tablets, musical instruments and cameras.

5. CHANGES IN LONG-TERM DEBT

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to fifteen percent of the assessed valuation of a district (including state-assessed railroad and utilities).

6. 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 covered by the PSRS are not covered by Social Security. PSRS benefit provisions are set forth in Chapter 169.010-.141 of the Missouri Revised Statutes.

PSRS members are required to contribute 14.5% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The 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 PSRS. Certain part-time certified employees may be covered by this plan. Benefit provisions are set forth in Chapter 169.600-.715 of the Missouri Revised Statutes. PEERS members are required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the Board of Trustees.

7. DEFERRED COMPENSATION PLAN

The District offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code Sections 457(b) or 403(b). These plans, available to all District employees, permit them to defer a portion of their salary until future years.

Under the 457(b) plan, as of January 1, 1999, all amounts being deferred (including existing deferrals) are required to be held in a tax-exempt trust, custodial account of annuity contract insulating such amounts from the District's creditors. As of January 1, 1999, the District has complied with this requirement.

The District has no liability for losses under the 457(b) plan, but does have the duty of due care that would be required of any ordinary prudent investor.

8. SELF INSURED MEDICAL BENEFITS

The District is under a self-insured plan to provide medical, dental, and vision benefits to participating employees, retirees and their families. The participating employees contribute to the self-insurance fund 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. Transactions for the self-funded insurance are recorded in the Internal Service Fund. Retirees are required to pay the cost of the insurance premium.

9. INSURANCE PROGRAM

The District, along with various other local school districts, participates in the Missouri United School Insurance Council ("MUSIC"), an insurance association for workers' compensation, general liability, and property casualty insurance. The purpose of MUSIC is to distribute the cost of self-insurance over similar entities. MUSIC requires an annual premium payment to cover estimated claims payable and reserves for claims for each entity. Part of the assessment then goes to buy excess insurance contracts for the group as a whole. Should the contributions received by MUSIC not be sufficient, special assessments can be made of the District members. In the past, the District has received a rebate for excess reserves not used by claims for the year.

BOARD OF EDUCATION POLICIES

Fiscal Year

The fiscal year is defined as beginning annually on the first day of July and ending on the thirtieth day of June following.

The district treasurer shall not draw any check or issue any order for payment that is in excess of the income and unencumbered fund balances of the school district for the fiscal year beginning on the first day of July and ending on the thirtieth day of June following.

Budget Adoption Procedures

The Superintendent, working with the staff, shall prepare a tentative budget for the next fiscal year. This budget must be ready for Board consideration at a regular Board meeting specified by the Board. The Board may revise the items contained therein.

The Board will conduct at least one public hearing in regard to the proposed budget and taxation rate. The Superintendent will present a final budget to the Board at a regular or special Board meeting before the new fiscal year begins.

Purchasing Authority

A budget is required for every fund that the district uses in its yearly operation. The annual budget of the district shall be considered as the financial plan for the ensuing fiscal year. The Superintendent is authorized to make expenditures and commitments in accordance with the annual budget and in harmony with specific policies, rules and regulations of the Board, administrative plans approved by the Board, the district's system of internal accounting, and the state statutes. The same procedures shall be followed with respect to expenditures provided for by specific Board action.

Budget Implementation

The adopted budget of the District serves as the guide to direct and limit expenditures in the district. Overall responsibility for assuring control rests with the Superintendent, who will establish procedures for budget control and reporting throughout the district.

The total amounts, which may be expended during the fiscal year for the operation of the school district, are set forth in the budget. The total budgeted expenditure for each program is the maximum amount that may be expended for that classification of expenditures during the school year, unless a budget transfer is recommended by the Superintendent and is approved by the Board.

In cases where a proposed expenditure has not been included in the adopted budget, no action shall be taken until the Superintendent informs the Board of the need for the expenditure(s). Thereafter, the Board may follow one of two plans:

- It may appropriate an amount sufficient to take care of the needed expenditure from the unencumbered budget surplus, provided the appropriation and expenditure can be made from the proper funds.
- The Board of Education may instruct the Superintendent to revise the budget in order that sufficient funds may be available for the expenditure(s), if the expenditure(s) are approved by the Board.

The Board will review the financial condition of the District monthly and shall require the Superintendent to prepare a monthly reconciliation statement. The statement will show the amount

expended during the month, total (to date) for the fiscal year, receipts, and remaining balances in each fund. This statement will be used as a guide for projected purchasing and as a guide for budget transfers.

Fund Balances

Operating Reserve-Because of the cyclical nature of district revenues and expenses, the purpose of the operating reserve is to cover cash flow needs for normal district operations during each fiscal year and avoid Tax Anticipation Note (TAN) borrowing. The operating reserve component of the Teachers', Incidental and Buildings Funds on July 1 will be approximately eighteen percent (18%) of the budget's expenditures for these funds.

Financial Stabilization Reserve-A separate financial stabilization reserve shall be established to minimize the disruptive impact of major adverse financial changes on district programs and budget. Such adverse financial changes might be related to emergency facility repairs, student enrollment changes, reductions in state or local funding, etc. The funding goal for this reserve shall be four percent (4%) of annual operating expenditures (excluding carryovers), but may increase based on the potential needs of the district, the condition of facilities, economic prospects and/or other pertinent factors. Any funds drawn from this reserve during a fiscal year must be approved by the Board and shall be replenished in succeeding years as part of the regular budget process.

Budget Transfer Authority

During the budget year, the Superintendent may transfer any unencumbered balance or portion thereof, from the expenditure authorization of one account to another, subject to limitations provided by state laws and approval of the Board.

Revenues from Investment/Use of Surplus Funds

The Board authorizes the treasurer to invest surplus school district moneys which are determined to not being immediately needed for the operation of the school district. The Treasurer shall follow procedures established by the Board in making investments and obtaining the best interest rates possible.

Future investments may be made only in those instruments approved by, and in a method in conformity with state law including any instrument permitted by law for the investment of state moneys according to Senate Bill 581, which became effective August 28, 1992. All investment earnings shall be credited to the fund from which investments were made.

Depository of Funds

Selection of depositories may be made by bid selection in accordance with state statutes. The Board of Education may receive bid proposals from banking institutions operating within the county in which the district is located or an adjoining county.

If bids are solicited, the Board shall open the bids in a public meeting, select from among the bidders those bids which will be accepted and notify each of those bidders so selected. The Board may reject any or all of the bids.

Each depository selected shall, within ten days after its selection, post securities in accordance with Sections 110.010-.020, RSMo.

Budget Development

Since the District is experiencing slight enrollment declines the focus is no longer on building new facilities but rather maintaining the facilities the District currently has. The funding of these cycle maintenance projects will be through the \$68.95 million bond issue that the Community overwhelmingly passed in April 2015. The District received the second authorization of \$33.95 million from this bond issue in March 2016. Spending of these proceeds will occur over the 3 school years. With funding of the cycle maintenance projects accomplished through the bond issue, the focus during the 2016/17 school budget process was on the operations of the District, specifically the Incidental and Teachers Funds. From the beginning, a balanced budget was the target established by the Superintendent.

Official enrollment was taken the last week of September 2015. Enrollment projections were developed for subsequent years. In October 2015, school and department levels began working on their 2016/17 requested budgets and submitted them to the finance office. The Superintendents Cabinet held a series of meetings to go through staffing levels and detailed budget requests with rationales that were compiled by the finance office. School building budgets were based on a per pupil calculation and provided to building level administration. In December 2015 the Superintendents Cabinet presented a preliminary 2016/17 budget target that included a balanced budget.

The balanced budget target included the following 2016/17 assumptions as compared to 2015/16:

- Revenues from all sources remaining flat
- Continue to increase staff compensation to the mid-point of the St. Louis County districts
- Curriculum adoptions to ensure books and materials are in the classrooms when school begins
- Increase in contracted transportation services

One key aspect of the operational budget development was the transportation services provided to our students. The District for a number of years has contracted with a third party to provide transportation services. The contract with that company was up at the end of the 2015/16 school year and the District sought competitive bids for the student transportation system resulting in the lowest bid significantly higher than the current cost. At the request of the Superintendent, to act as good stewards of public funds, other options were explored, including a district-owned transportation system. After careful analysis of the financial impact of using contracted bus services versus their district-owned system, a recommendation was made by the Administration and approved by the Board of Education in February 2016 to transition to a district-owned transportation system for the District. Over a two year period, the District expects to save over a million dollars in transportation services. The District plans to own approximately 175 buses and welcome over 160 transportation employees.

The District's self-sustaining funds, including Child Nutrition and Community Education, have a slightly different budget timeline. From December through January, department leads meet with their staff to cover budget needs and goals. A proposed budget is submitted to the departments Administrators for review. Over the next couple months, actions such as meal prices for Child Nutrition and fees for after school and community education programs are taken to the Board of Education for approval. The proposed budgets are approved by the respective administrators and submitted to finance in March 2016.

Additional budget updates were presented to the Board through May 2016.

**ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
GENERAL REVENUE EXPLANATION**

The following explanations cover the major local, county, state and federal revenues which are allocated to the General, Teachers, Debt Service and/or Building Funds according to the tax levy associated with each fund or at the discretion of the Board of Education. Other revenues are particular to the funds that they support.

LOCAL

5111 Current Taxes – these revenues are derived from taxing real and personal property within the District for the current year. The estimated \$4.5788 tax levy for 2016/17 will be levied on each \$100 of assessed valuation. Each odd numbered year is a reassessment year. This is the main source of revenue for funding the operations of the District, representing 60% of the operating revenue, or 57% of total revenue. Assessed valuations are expected to increase approximately 1.2% for 2016/17. This increase in assessed valuation in a non-reassessment year is due to new construction. Overall we anticipate the tax rate to decline approximately two cents in FY17.

5112 Delinquent Taxes – this revenue is derived from collection of delinquent prior years’.

5113 Sales Tax (Proposition C) – these revenues are collected by the state through a 1% sales tax on consumer goods and then distributed to school districts based on the average daily attendance. The current estimated per pupil distribution is \$947 and will increase to \$977 for 2016/17. These revenues represent 7% of the total revenue of the District and will fluctuate with the student population and local economic factors. Payment is based on the previous years’ weighted average daily attendance (WADA) and the District is estimating this amount to decrease by 203 students due to declining enrollment in 2015/16.

5115 Merchants and Manufacturers Tax – these revenues are a surcharge on commercial real estate to replace revenue lost when the past business inventory tax was eliminated. No significant changes are anticipated in this revenue.

5141–5143 Interest – these revenues are from earnings on all temporary deposits and investments plus interest received on delinquent taxes. As fund balances increase or decrease over time and as interest rates change, these revenues will fluctuate. The District has seen a decrease in interest revenue for the current year versus prior year.

5179 Other Pupil Activity Income – these revenues include parking revenue, payments for musical instruments, donations to refurbish the Mobile Innovation Center revenue and other donations.

5197 Voluntary Inter-district Choice Corporation (VICC) – these revenues are based on the number of volunteer transfer students (VICC) enrolled in the District from the St. Louis City district. The number of VICC students for 2016/17 is expected to remain basically flat versus 2015/16, and the revenue will decrease approximately \$0.4 million due to a lower reimbursement rate in 2016/17 (\$7,000 per student in 2016/17 versus \$7,250 in 2015/16).

5198 Miscellaneous Local Revenue – these revenues include cell phone tower lease revenue, energy rebates, litigation settlements, purchasing card rebates and other sustaining local revenue sources.

COUNTY

5221 State Assessed Utility – these revenues are assessed against the property of railroad and utility companies based on the county assessed valuation and the average county school district levy rate. These revenues represent 1% of total revenue.

STATE

5311 Foundation Formula – these revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 11% of total revenue when combined with revenue object 5319 (also from State Foundation Formula). The Foundation Formula and Classroom Trust revenue forecast's factors are estimated as follows: State Adequacy Target (SAT) of \$6,110 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.095 and Classroom Trust payment of \$406 per WADA. The estimated factors are forecasted to generate approximately \$29.4 million in revenue for 2016/17.

5312 Transportation – these revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2016/17, the District estimates that revenue will increase approximately \$200,000 due to increased expenditures related to the District managing and owning its own Transportation Department. Additionally, revenue will fluctuate as student enrollment changes.

5314 ECSE - State- these revenues support the joint program with the District and the State of Missouri for Early Childhood Special Education and will continue in the future with growth in this important program. Federal funds are received and reported under object 5442.

5319 Classroom Trust Fund - these revenues are part of the new Missouri Foundation Formula as explained in revenue object 5311. The Classroom Trust Fund portion of the formula is deducted “off the top” and may be placed in any fund and spent for any expenditure at the discretion of the Board of Education.

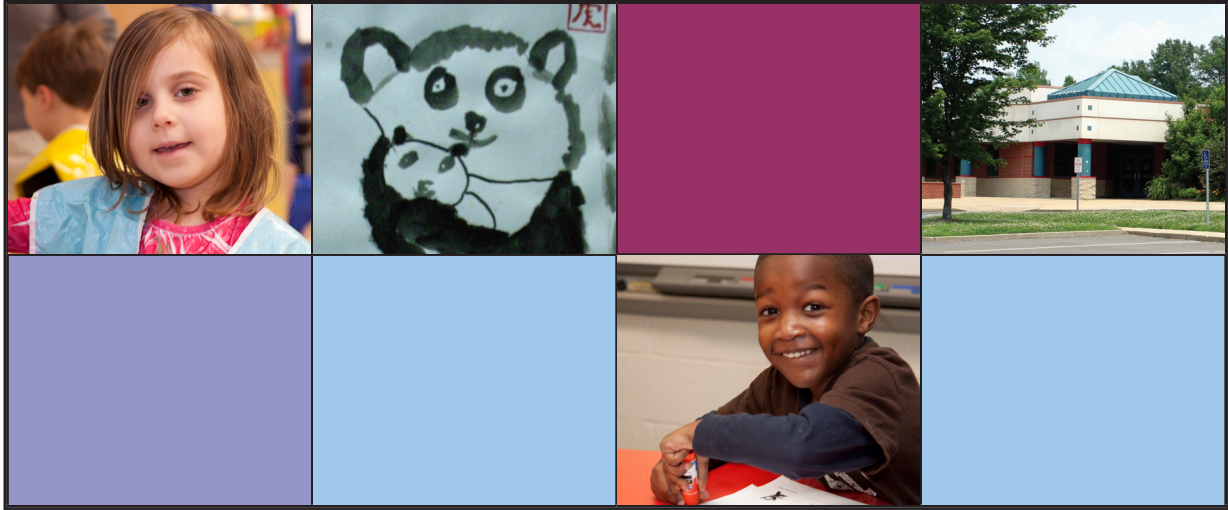
5324 Parents As Teachers – these revenues are received from the state for Early Childhood Screening and Parents as Teachers programs. They are projected to decline.

FEDERAL

5418 ROTC Reimbursements – these revenues are federal government reimbursements for the various military services reserve officer-training programs.

5442 ECSE – Federal – see 5314 above for explanation of Early Childhood Special Education.

5451 Title I – these revenues are appropriated from the U.S. Congress for Elementary and Secondary Education Amendments of 1965 for special programs. A portion of the Voluntary Transfer Student revenue is received through the Federal Title I program as a pass through.



FINANCIAL SECTION

FORECASTS

Budget forecasting is an essential tool for long term planning of the District's funds. Our projections are based on information currently available and certain estimates are based on historical information. The projections have been carefully reviewed; however, actual results may vary from the forecasts and at any time the forecasts can be revised based on new information presented to the District. Variations between actuals and forecasts could have a positive or negative impact. Below is a summary of the major assumptions to the 2017/18-2019/20 projections:

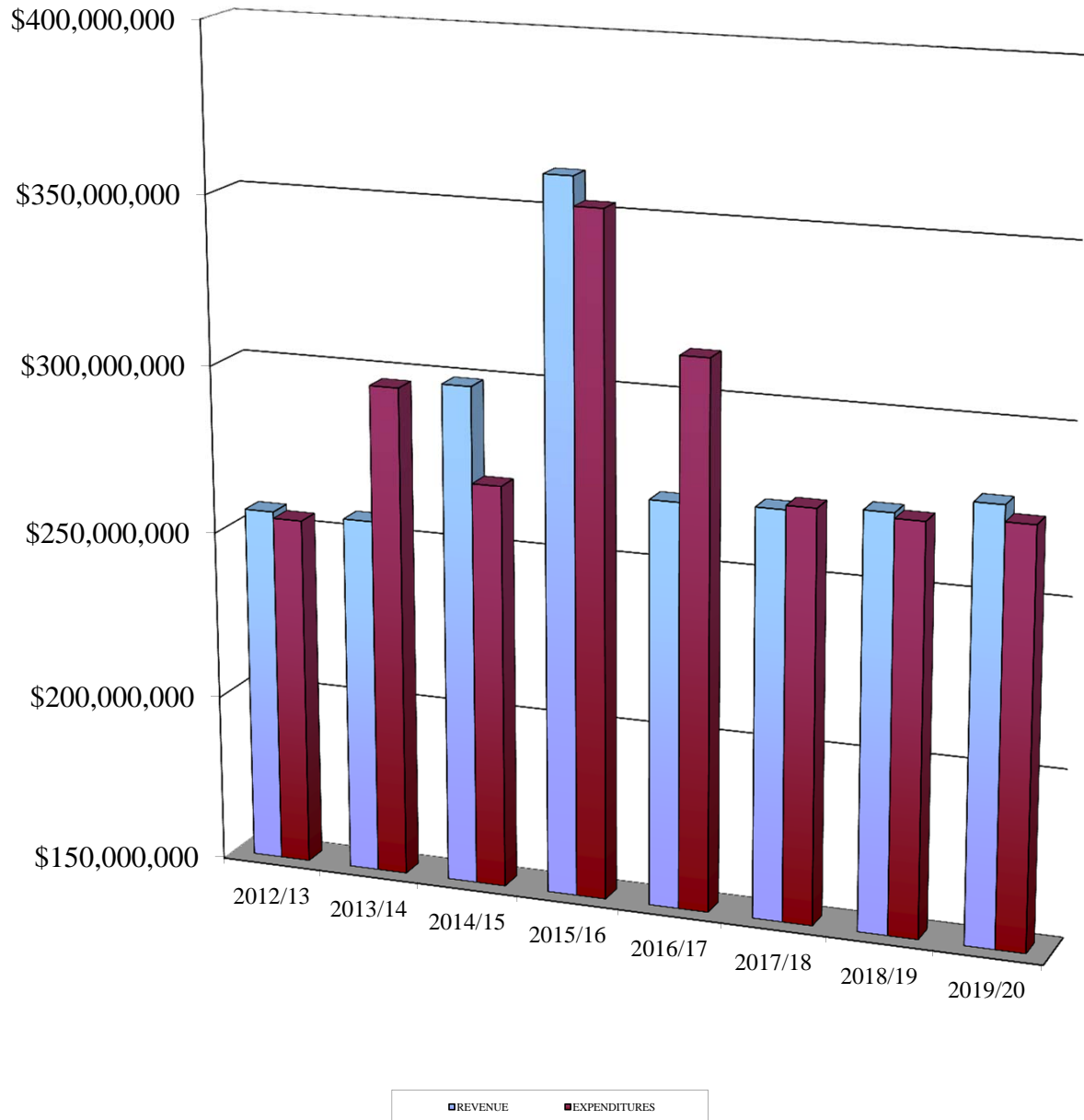
Revenue

1. The forecast for 2017/18 (reassessment year) is based on an estimated increase in assessed valuations of approximately 2%. The estimated operating tax rate is \$3.8707, and debt service will be \$.68, for a total tax rate of \$4.5507. The operating local property taxes are estimated to be \$142.0 million, which is approximately \$1.4 million more than in 2016/17.
2. The Foundation Formula and Classroom Trust revenue forecast's factors are estimated to flat versus 2016/17: State Adequacy Target (SAT) of \$6,110 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.095 and Classroom Trust payment of \$406 per WADA. Our formula payment WADA is expected to decrease beginning in 2017/18 as a result of declining enrollment and this will decrease our estimated Formula revenue by approximately \$1.4 million.
3. Proposition C sales tax revenue remains relatively flat as the formula for Proposition C revenue is based on a prior year WADA.
4. We will receive approximately \$7,000 per student involved in The Voluntary Interdistrict Choice Corporation's (VICC) program's participation through the District. We are estimating slight decreases in enrollment which will result in approximately \$.1 million less revenue in 2017/18 versus 2016/17.
5. Other county, state and federal revenues remain relatively flat.
6. The debt service levy is expected to remain at \$0.68.

Expenditures

1. The 2017/18-2019/20 forecast is based on a 3% salary and benefit increase for all employees, net retiring staff's salaries and benefits versus incoming staff's salary and benefit costs. Additional salary and benefit expenditures are anticipated in 2019/20 due to an estimated increase in student enrollment. The current contract with the teachers expires June 30, 2019.
2. Insurance estimates are based on current year trend of 3.5%. In addition, the insurance costs include a separate estimate for the Essential Plan in accordance with the Affordable Care Act.
3. Purchased services and supplies will decline slightly in 2017/18 and 2018/19. In 2019/20, we anticipate purchased services and supplies will remain flat versus 2018/19.
4. The District has received funding from the April 2015 approved \$68.95 million of general obligation bonds. The full amount of issuance has been budgeted as expenditures in the subsequent fiscal year after issuance to establish the budget for project planning purposes.
5. The Capital Fund includes the approved \$1.2 million lease purchase for the buses and other transportation equipment.

Total Revenue and Expenditures



	ACTUAL			BUDGET		FORECAST		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
REVENUE	\$256,099,265	\$256,122,568	\$298,906,559	\$361,235,805	\$270,588,784	\$271,378,132	\$273,460,932	\$278,673,750
% CHG VS PRIOR YEAR	-4.7%	0.0%	16.7%	20.9%	-25.1%	0.3%	0.8%	1.9%
\$ CHG VS PRIOR YEAR	(\$12,580,553)	\$23,303	\$42,783,991	\$62,329,246	(\$90,647,021)	\$789,348	\$2,082,800	\$5,212,818
EXPENDITURES	\$254,204,629	\$296,622,503	\$270,547,961	\$352,697,688	\$312,943,204	\$272,652,475	\$271,877,573	\$273,880,126
% CHG VS PRIOR YEAR	-6.3%	16.7%	-8.8%	30.4%	-11.3%	-12.9%	-0.3%	0.7%
\$ CHG VS PRIOR YEAR	(\$17,228,090)	\$42,417,874	(\$26,074,542)	\$82,149,726	(\$39,754,484)	(\$40,290,729)	(\$774,902)	\$2,002,553

SUMMARY OF ALL FUNDS

2016/17 BUDGET FUND EXPLANATIONS

GENERAL FUND

The General Fund is the group of accounts reflecting daily district activities. Detailed line item expenditures are included in the financial section of this document which support this and all of the major funds. This fund accounts for expenditures for non-certified employees, pupil transportation costs, operation of plant, fringe benefits, student body activities, community services, the child nutrition program, and any expenditure not required or permitted to be accounted for in other funds.

SPECIAL REVENUE (TEACHER'S) FUND

This is a special revenue fund that accounts for revenues derived from specific taxes or other designated revenue sources. The Teachers' fund is a special revenue fund which accounts for expenditures for certified employees involved in instruction and administration, and includes revenues restricted by the state and local tax levy allocations for the payment of teacher salaries and benefits. No other payments may be made from this fund.

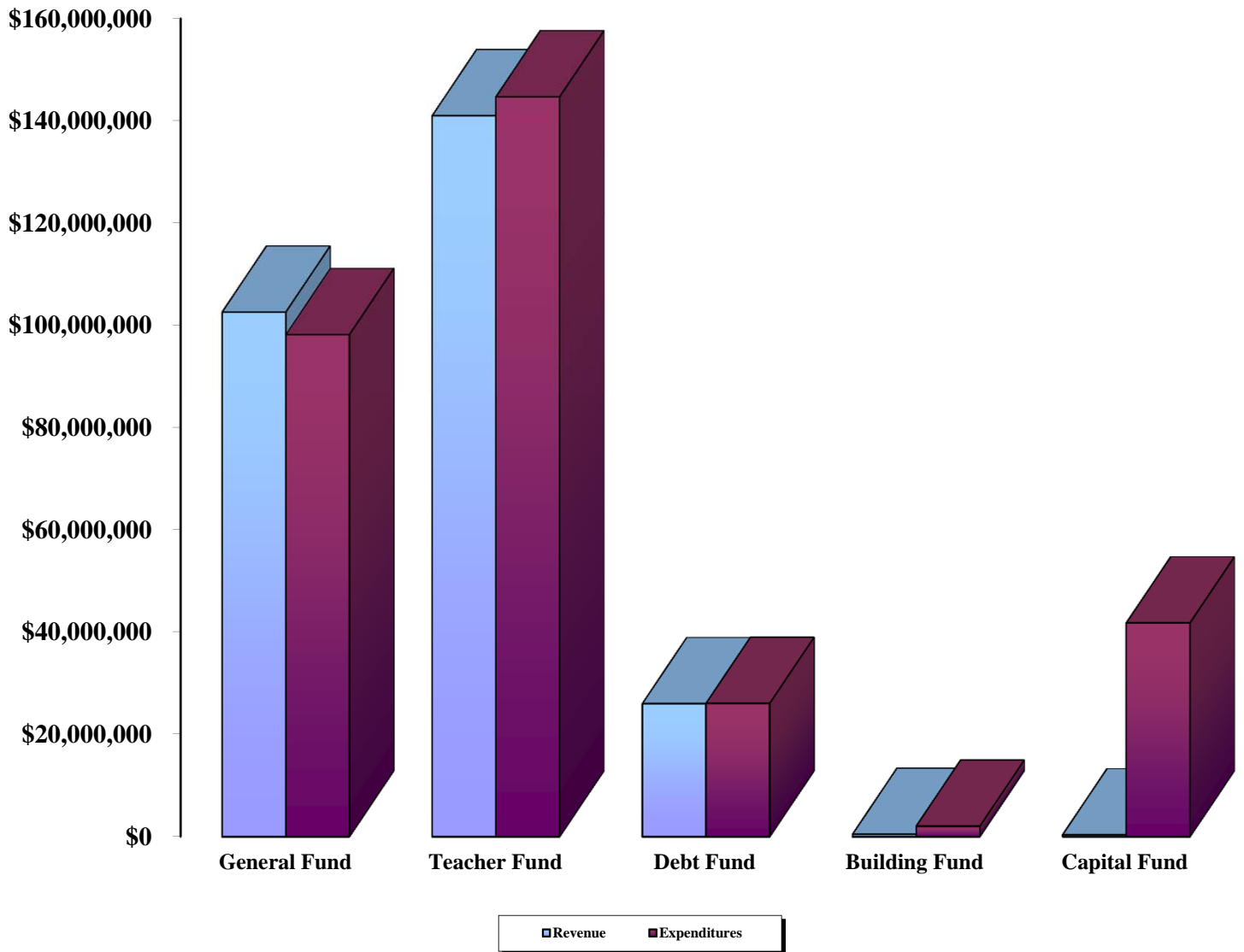
CAPITAL PROJECT FUND

This fund accounts for all spending regarding bond issues and other capital related needs. This fund accounts for the proceeds of long-term debt instruments, taxes and other revenues designated for acquisition or construction of major capital assets.

DEBT SERVICE FUND

The District's General Obligation Bond Issues are serviced through the Debt Service Fund. The Debt Service Fund accounts for the accumulation of resources (mainly local tax revenue) for and the payment of principal, interest and fiscal charges on general long-term debt.

TOTAL REVENUE AND EXPENDITURES BY FUND 2016/17



ROCKWOOD R-VI SCHOOL DISTRICT

Revenue and Expenditure and Fund Balance Summary

	ACTUAL			PROJECTED	BUDGET	FORECAST		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
REVENUES:								
Local Sources:								
Property Taxes	\$154,363,095	\$156,885,477	\$161,096,796	\$163,962,723	\$165,263,177	\$167,345,715	\$169,121,231	\$172,513,805
Sales Taxes	\$16,003,095	\$16,709,474	\$16,739,765	\$17,720,078	\$18,083,140	18,051,891	18,058,803	18,121,338
All Other Local	\$38,430,515	\$35,374,716	\$38,603,802	\$57,543,411	\$38,268,505	37,910,129	38,024,500	38,149,407
County Sources:	3,471,022	4,139,951	3,793,676	3,945,332	3,859,760	3,926,283	3,797,240	3,903,855
State Sources:								
Foundation Formula	29,493,375	28,891,240	28,486,776	29,484,655	29,443,697	28,078,332	28,295,344	29,720,808
All Other State	7,799,661	8,381,534	8,657,890	9,394,517	9,537,675	9,923,389	10,011,745	10,102,668
Federal Sources	6,126,110	5,348,562	5,948,792	5,941,899	5,694,640	5,704,205	5,713,884	5,723,680
Revenues	255,686,873	255,730,954	263,327,498	287,992,615	270,150,595	270,939,945	273,022,747	278,235,561
Bond Issue	-	-	35,000,000	72,805,000	-	-	-	-
Other Non Current	391,380	368,776	565,674	418,190	418,190	438,190	438,190	438,190
Other Sources	21,012	22,838	13,387	20,000	20,000	-	-	-
TOTAL REVENUE	\$256,099,265	\$256,122,568	\$298,906,559	\$361,235,805	\$270,588,784	\$271,378,132	\$273,460,932	\$278,673,750
EXPENDITURES:								
Salaries	\$139,724,937	\$141,887,359	\$145,783,663	\$148,210,509	\$153,780,055	\$155,774,001	\$157,339,217	\$159,211,635
Benefits	39,617,353	42,083,060	42,053,119	43,345,398	47,244,356	47,850,914	48,326,642	48,901,902
Purchased Services	19,070,626	20,596,553	20,314,194	22,107,244	15,106,007	14,571,208	14,367,984	14,367,984
Supplies	20,788,270	20,109,690	26,412,102	24,768,979	26,436,336	25,540,702	25,200,362	25,200,362
Capital/ Lease Payment	9,356,667	9,551,249	12,016,830	46,085,412	44,295,950	3,030,421	2,158,190	2,152,690
Debt Service	25,646,777	62,394,592	23,968,053	68,180,146	26,080,500	25,885,228	24,479,678	24,034,554
TOTAL EXPENDITURES	\$254,204,629	\$296,622,503	\$270,547,961	\$352,697,688	\$312,943,204	\$272,652,474	\$271,872,072	\$273,869,126
ENDING FUND BALANCE	\$126,710,859	86,210,824	\$114,568,549	\$123,106,666	\$80,752,246	\$79,477,904	\$81,066,765	\$85,871,387

Fund Balances – Governmental Funds

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Education, the District's highest level of decision making authority. Commitments may be modified or rescinded only by the Board. The District does not have any committed fund balances.

Assigned – includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Amounts are assigned by the District's highest level of decision making authority or a body or official that has been given the authority to assign funds. The Board delegates the authority to assign amounts for specific purposes to the Chief Financial Officer.

Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, a negative unassigned fund balance may be reported.

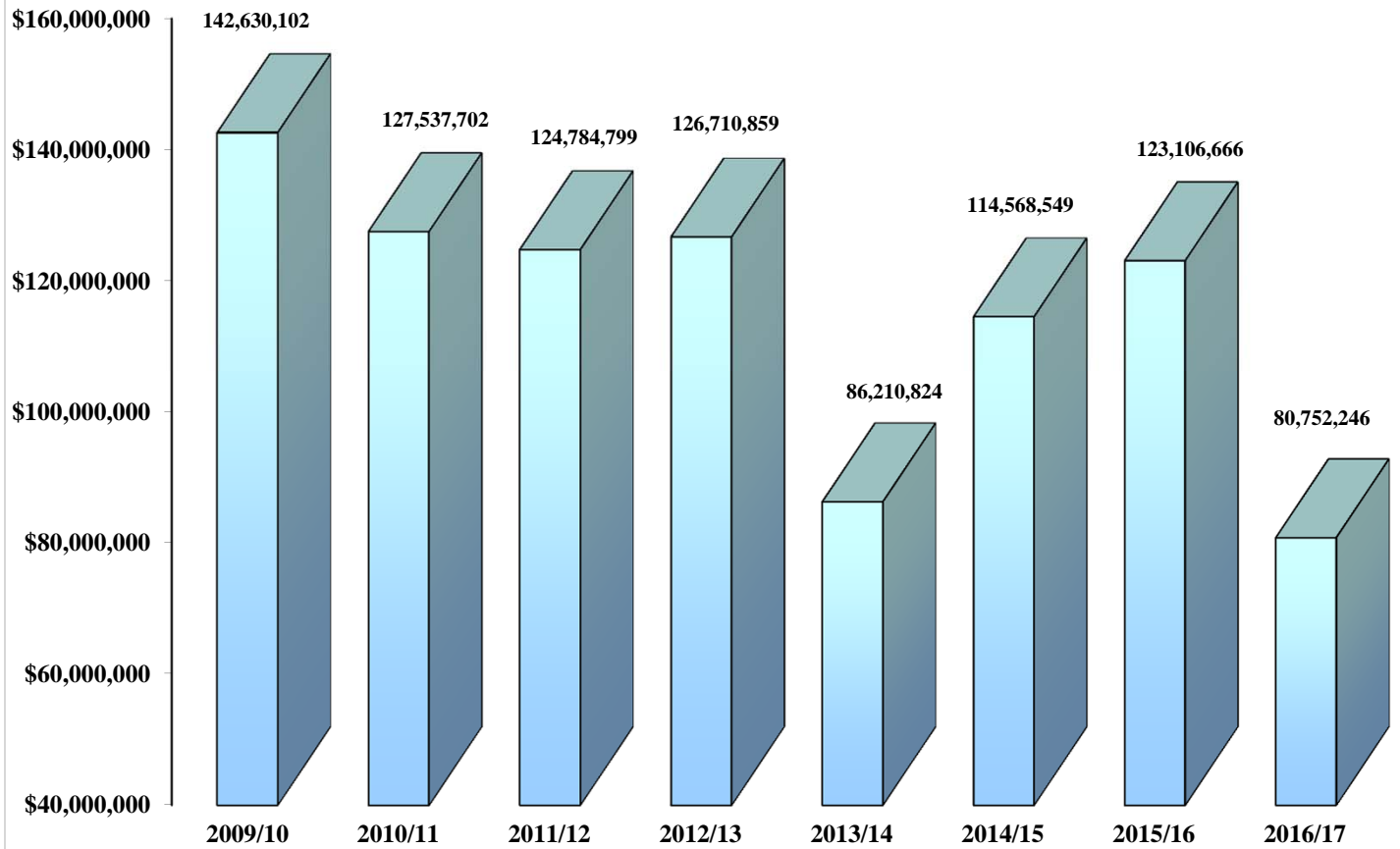
When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

The table below summarizes our estimated fund balance by classification according to GASB 54:

				Fund				
				General	Special Revenue	Debt Service	Capital	Total
Estimated Fund Balances								
Nonspendable								
Prepaid items				\$ 1,217,767	\$ -	\$ -	\$ -	\$ 1,217,767
Inventory				874,054	-	-	-	874,054
Restricted								
Teacher salaries and benefits				-	16,985,191	-	-	16,985,191
Retirement of debt				-	-	20,474,679	-	20,474,679
Assigned								
Other capital projects				-	-	-	45,614,922	45,614,922
Unassigned				37,940,052	-	-	-	37,940,052
Total Fund Balance - June 30, 2016				\$40,031,874	\$16,985,191	\$20,474,679	\$45,614,922	\$123,106,666
Estimated Fund Balances								
Nonspendable								
Prepaid items				\$ 1,350,687	\$ -	\$ -	\$ -	\$ 1,350,687
Inventory				969,457	-	-	-	969,457
Restricted								
Teacher salaries and benefits				-	13,319,885	-	-	13,319,885
Retirement of debt				-	-	20,418,548	-	20,418,548
Assigned								
Other capital projects				-	-	-	2,612,462	2,612,462
Unassigned				42,081,207	-	-	-	42,081,207
Total Fund Balance - June 30, 2017				\$44,401,351	\$13,319,885	\$20,418,548	\$ 2,612,462	\$ 80,752,246

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2016/17 budget. As of July 1, 2015, the actuarial accrued liability for benefits was \$53,404,263, all of which was unfunded. The District currently pays for the implicit rate subsidy associated with these postemployment health care benefits on a pay-as-you-go basis.

ROCKWOOD R-VI SCHOOL DISTRICT ENDING FUND BALANCE--ALL FUNDS



**BUDGET SUMMARY BY FUND
2016/17**

REVENUE

Title	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
REVENUE								
Incidental Fund	\$ 63,892,383	\$ 62,219,431	\$ 69,472,403	\$ 75,220,289	\$ 75,743,166	\$ 69,007,988	\$ 67,150,373	\$ 68,385,885
Child Nutrition Services	8,380,906	8,314,780	8,450,969	9,022,672	9,056,923	9,248,788	9,445,957	9,648,576
Student Activities	5,326,356	5,293,396	4,852,399	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Other Activities	28,280	35,827	26,494	35,600	35,600	35,600	35,600	35,600
Community Education	9,164,354	9,192,136	10,570,647	10,906,716	12,435,485	12,435,485	12,435,485	12,435,485
GENERAL FUNDS	86,792,280	85,055,570	93,372,911	100,585,277	102,671,174	96,127,861	94,467,415	95,905,546
TEACHERS FUND	140,119,843	129,376,925	141,375,072	140,666,771	141,016,791	148,340,234	149,989,355	153,197,418
Building Fund	2,119,654	17,365,172	622,293	12,976,449	476,449	476,449	2,196,789	2,236,107
Capital Projects (Bond Issue)	(631)	-	38,828,537	37,885,567	400,000	-	-	-
BUILDING FUNDS	2,119,024	17,365,172	39,450,830	50,862,016	876,449	476,449	2,196,789	2,236,107
DEBT SERVICE FUND	27,068,119	24,324,901	24,707,746	69,121,741	26,024,369	26,433,588	26,807,372	27,334,679
TOTAL ALL FUNDS	\$ 256,099,265	\$ 256,122,568	\$ 298,906,559	\$ 361,235,805	\$ 270,588,784	\$ 271,378,132	\$ 273,460,932	\$ 278,673,750

EXPENDITURES

Title	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
EXPENDITURES								
Incidental Fund	\$ 64,185,848	\$ 67,604,779	\$ 72,566,734	\$ 69,459,623	\$ 71,199,572	\$ 70,280,230	\$ 69,952,175	\$ 69,952,175
Child Nutrition Services	7,349,858	6,521,132	7,853,220	9,045,164	9,342,252	9,416,437	9,491,847	9,568,500
Student Activities	5,008,518	4,867,239	4,689,406	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Other Activities	23,236	40,267	29,907	111,900	87,900	87,900	87,900	87,900
Community Education	8,167,311	8,613,184	9,596,830	10,661,177	12,271,972	12,557,927	12,557,927	12,557,927
GENERAL FUNDS	84,734,772	87,646,601	94,736,097	94,677,864	98,301,696	97,742,494	97,489,848	97,566,502
TEACHERS FUND	134,466,325	137,030,061	139,826,981	144,486,666	144,682,098	146,411,371	148,161,396	150,532,420
Building Fund	3,622,309	9,551,249	8,575,359	14,292,838	2,060,101	1,819,731	1,741,150	1,735,650
Capital Projects (Bond Issue)	5,734,447	-	3,441,471	31,060,174	41,818,809	793,650	-	-
BUILDING FUNDS	9,356,756	9,551,249	12,016,830	45,353,012	43,878,910	2,613,381	1,741,150	1,735,650
DEBT SERVICE FUND	25,646,777	62,394,592	23,968,053	68,180,146	26,080,500	25,885,228	24,479,678	24,034,554
TOTAL ALL FUNDS	\$ 254,204,629	\$ 296,622,503	\$ 270,547,961	\$ 352,697,688	\$ 312,943,204	\$ 272,652,474	\$ 271,872,072	\$ 273,869,126
Ending Fund Balance	\$ 126,710,859	\$ 86,210,824	\$ 114,568,549	\$ 123,106,666	\$ 80,752,246	\$ 79,477,904	\$ 81,066,765	\$ 85,871,387

Note: The 2016/17 fund balance decline of \$42.4 million is mainly due to Bond Issue Proceeds that were collected in 2015/16, and spent in 2016/17 causing a decline in the Capital Funds fund balance of \$41.4 million.

SUMMARY OF OPERATING FUNDS

FUND HISTORY AND BUDGET
SUMMARY OF OPERATING FUNDS (110, 200 & 450)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Property Taxes	\$122,221,923	\$124,861,808	\$128,241,986	\$129,857,789	\$130,644,276	\$132,300,007	\$133,407,373	\$136,081,293
Proposition C Sales Tax	16,003,095	16,709,474	16,739,765	17,720,078	18,083,140	18,051,891	18,058,803	18,121,338
M&M Surcharge	8,998,749	9,244,525	9,665,603	9,904,273	10,075,580	10,071,698	10,340,264	10,551,446
Interest	47,616	196,354	(95,932)	64,018	64,018	64,018	64,018	64,018
VICC Cost of Educ. Reimb.	10,900,371	10,463,958	10,013,475	10,277,357	9,843,941	9,729,207	9,637,723	9,559,370
Other	3,339,868	3,168,960	2,125,343	14,799,365	2,299,365	2,299,364	2,308,049	2,308,693
Local Subtotal	161,511,623	164,645,080	166,690,241	182,622,880	171,010,320	172,516,185	173,816,230	176,686,158
County								
Other	2,941,343	3,572,261	3,206,118	3,299,997	3,278,060	3,324,546	3,221,302	3,308,083
County Subtotal	2,941,343	3,572,261	3,206,118	3,299,997	3,278,060	3,324,546	3,221,302	3,308,083
State								
Foundation Formula	22,288,357	21,185,150	21,345,316	21,906,374	21,930,698	20,585,569	20,799,858	22,199,248
Transportation	1,575,827	1,638,713	1,778,749	1,553,882	1,746,562	2,051,664	2,052,370	2,054,591
Educ/Screening Prog. (PAT)	340,898	360,904	385,047	446,267	446,267	446,267	446,267	446,267
Early Childhood Special Ed	5,794,060	6,167,581	6,359,151	7,217,572	7,217,572	7,304,183	7,391,833	7,480,535
Classroom Trust Fund and Other	7,235,635	7,766,458	7,222,073	7,649,077	7,536,324	7,516,088	7,518,811	7,544,885
State Subtotal	37,234,777	37,118,805	37,090,336	38,773,171	38,877,422	37,903,771	38,209,139	39,725,526
Federal								
Early Childhood Special Ed	925,858	685,287	952,122	797,058	797,058	806,623	816,302	826,098
Other	3,107,291	2,548,831	2,953,867	2,932,212	2,835,356	2,855,356	2,855,356	2,855,356
Federal Subtotal	4,033,150	3,234,118	3,905,989	3,729,270	3,632,414	3,661,979	3,671,658	3,681,454
Other Revenue Sources	410,988	391,264	577,084	438,190	438,190	418,190	418,190	418,190
Total Revenue	\$206,131,880	\$208,961,527	\$211,469,768	\$228,863,509	\$217,236,406	\$217,824,671	\$219,336,518	\$223,819,409
Expenditures								
Salaries	\$131,131,473	\$133,068,831	\$136,074,106	\$137,604,855	\$142,438,238	\$144,147,496	\$145,653,367	\$147,465,460
Benefits	37,759,570	40,184,894	39,900,620	40,942,820	44,258,775	44,789,880	45,249,544	45,808,475
Purchased Services	16,350,824	17,611,415	17,529,374	18,589,749	11,271,979	10,737,180	10,533,956	10,533,956
Supplies	13,410,395	13,769,700	18,889,614	16,808,005	17,912,679	17,017,045	16,676,704	16,676,704
Lease Payment	104,555	104,355	73,091	73,091	1,431,437	1,431,437	1,358,356	1,358,356
Capital	3,517,665	9,446,895	8,502,268	14,220,607	628,664	388,294	382,794	377,294
Total Expenditures	\$202,274,482	\$214,186,089	\$220,969,073	\$228,239,127	\$217,941,771	\$218,511,332	\$219,854,721	\$222,220,245
Transfer	1,297,769	1,869,111	3,123,673	814,166	785,000	785,000	785,000	785,000
Net Change	5,155,168	(3,355,451)	(6,375,632)	1,438,548	79,636	98,339	266,798	2,384,164
Beginning Fund Balance	53,568,458	58,723,626	55,368,175	48,992,546	50,431,093	50,510,729	50,609,069	50,875,866
Ending Fund Balance	\$58,723,626	\$55,368,175	\$48,992,546	\$50,431,093	\$50,510,729	\$50,609,069	\$50,875,866	\$53,260,030

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2016/17

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2014/15	PROJECTED THIS YEAR 2015/16	BUDGET NEXT YEAR 2016/17
<u>LOCAL SOURCES</u>				
Current Taxes	5111	\$ 128,282,877	\$ 129,727,897	\$ 130,526,287
Delinquent Taxes	5112	(116,252)	-	-
Sales Taxes	5113	16,739,765	17,720,078	18,083,140
Financial Institution Tax	5114	73,049	127,495	115,565
M & M Surtaxes	5115	9,665,603	9,904,273	10,075,580
In Lieu Of Tax	5116	2,311	2,397	2,424
Day Tuition	5121	266,574	223,650	223,650
Investment Earnings	5141	(95,932)	64,018	64,018
Admissions	5171	137,228	137,168	137,168
Student Activities	5179	439,647	513,063	513,063
Gifts	5192	-	1,000	1,000
VICC Cost Of Educ Reimb	5197	10,013,475	10,277,357	9,843,941
Miscellaneous Local Rev	5191,4,5,6,8,9	646,578	13,321,543	821,543
TOTAL LOCAL SOURCES		\$ 166,166,924	\$ 182,031,939	\$ 170,419,379
<u>COUNTY SOURCES</u>				
Fines, Forfeit & Escheat	5211	238,971	219,133	329,323
State Assessed Util	5221	2,917,083	3,019,701	2,887,574
County Stock Insur Fund	5222	50,064	61,163	61,163
TOTAL COUNTY SOURCES		\$ 3,206,118	\$ 3,299,997	\$ 3,278,060
<u>STATE SOURCES</u>				
Foundation Formula	5311	21,345,316	21,906,374	21,930,698
Transportation	5312	1,778,749	1,553,882	1,746,562
ECSE-State And Homebound	5313-5314	6,359,151	7,217,572	7,217,572
Classroom Trust Fund	5319	7,141,460	7,578,281	7,512,999
Educ Screening Prog	5324	385,047	446,267	446,267
Vocational Terch Aid	5332	16,692	47,071	-
Adult Basic Education	5337	32,149	23,725	23,325
Resid. Placement Excess	5369	11,327	-	-
TOTAL STATE SOURCES		\$ 37,090,336	\$ 38,773,171	\$ 38,877,422
<u>FEDERAL SOURCES</u>				
ROTC Reimbursement	5418	123,331	125,000	125,000
Medicaid	5412	108,275	90,000	90,000
Voc. Ed. Carl Perkins	5427	142,221	154,150	154,150
Adult Basic Education	5436	432,064	466,526	465,400
ECSE-Federal	5442	952,122	797,058	797,058
Title I	5451	1,580,419	1,497,038	1,401,308
Title III Eng. Lang. Acq	5462	87,675	115,193	115,193
Title II Classroom Size Reduction	5465	375,178	354,305	354,305
Other Fed	5497	104,704	130,000	130,000
TOTAL FEDERAL SOURCES		\$ 3,905,989	\$ 3,729,270	\$ 3,632,414
TOTAL REVENUES		\$ 210,369,367	\$ 227,834,378	\$ 216,207,275
<u>OTHER REVENUE SOURCES</u>				
Interest	5142,5144	523,317	590,941	590,941
Other Non-Current Sources	5650-99	11,410	20,000	20,000
Non-Hdcp Trnsp/Leas	5841	221,417	125,000	125,000
SSD Transportation	5842	344,257	293,190	293,190
TOTAL OTHER REVENUE SOURCES		\$ 1,100,401	\$ 1,029,131	\$ 1,029,131
TOTAL ALL SOURCES		\$ 211,469,768	\$ 228,863,509	\$ 217,236,406

GENERAL FUND

FUND HISTORY, BUDGET AND FORECAST
SUMMARY GENERAL FUNDS 110, 120, 140, 160, & 170

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Property Taxes	\$ 50,968,911	\$ 49,305,387	\$ 55,907,667	\$ 60,775,106	\$ 61,086,620	\$ 54,513,468	\$ 52,595,539	\$ 53,649,727
M&M Surcharge	3,752,659	3,649,251	4,213,763	4,634,791	4,711,137	4,149,986	4,216,386	4,300,714
Interest	37,601	78,355	(47,703)	61,664	61,664	61,664	61,664	61,664
Other	22,351,320	21,917,785	22,721,599	24,314,364	26,029,837	26,227,701	26,424,872	26,627,491
Local Subtotal	77,110,491	74,950,778	82,795,325	89,785,924	91,889,258	84,952,819	83,298,461	84,639,596
County								
Assessed Utility Tax	1,106,671	1,290,752	1,294,923	1,344,708	1,287,044	1,331,377	1,274,296	1,318,181
County Subtotal	1,106,671	1,290,752	1,294,923	1,344,708	1,287,044	1,331,377	1,274,296	1,318,181
State								
Transportation	1,575,827	1,638,713	1,778,749	1,553,882	1,746,562	2,051,664	2,052,370	2,054,591
Ed/Screen Prg (PAT)	131,495	158,255	167,863	335,676	335,676	335,676	335,676	335,676
Early Childhood Spec. Ed	2,723,208	2,898,763	2,988,801	3,343,867	3,343,867	3,383,993	3,424,601	3,465,696
Other	66,542	170,488	94,235	109,182	107,132	101,132	101,132	101,132
State Subtotal	4,497,072	4,866,218	5,029,649	5,342,607	5,533,236	5,872,465	5,913,779	5,957,095
Federal								
Early Childhood Spec. Ed	919,771	685,287	952,122	797,058	797,058	806,623	816,302	826,098
Other	2,765,490	2,881,369	2,733,241	2,896,790	2,746,387	2,746,387	2,746,387	2,746,387
Federal Subtotal	3,685,262	3,566,656	3,685,363	3,693,848	3,543,445	3,553,010	3,562,689	3,572,485
Contr. Ed. Srv.-Other LEA	392,784	369,126	567,651	418,190	418,190	418,190	418,190	418,190
Total Revenue	\$ 86,792,280	\$ 85,043,530	\$ 93,372,911	\$ 100,585,277	\$ 102,671,174	\$ 96,127,861	\$ 94,467,415	\$ 95,905,547
Expenditures								
Salaries	\$ 35,230,354	\$ 35,950,533	\$ 37,290,582	\$ 35,794,883	\$ 42,948,201	\$ 43,612,165	\$ 43,831,439	\$ 43,891,764
Benefits	10,276,056	11,608,251	11,296,883	11,876,820	13,970,111	14,177,378	14,249,024	14,265,352
Purchased Services	18,440,092	19,978,127	19,736,531	21,505,642	14,530,007	13,995,208	13,791,984	13,791,984
Supplies	20,788,270	20,109,690	26,412,102	24,768,979	26,436,336	25,540,702	25,200,362	25,200,362
Capital	-	-	-	731,540	417,040	417,040	417,040	417,040
Total Expenditures	\$ 84,734,772	\$ 87,646,601	\$ 94,736,097	\$ 94,677,864	\$ 98,301,696	\$ 97,742,494	\$ 97,489,848	\$ 97,566,502

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Incidental Fund (110)

Revenue		
5111-5112	Local - Property Taxes	\$ 61,086,620
5115	Local - Merchants and Manufacturers Taxes (M&M)	4,711,137
5141-5143	Local - Interest on investments & Delinquent Taxes	61,664
5198	Other Local	1,268,005
5221	County - Assessed Utility Tax	1,287,044
5312	State - Transportation	1,746,562
5314	State - Early Childhood Special Ed	3,343,867
5324	State - Educ. Screening (Parents as Teachers)	335,676
	Other State	3,182
5418-5499	Federal	1,899,409
TOTAL REVENUE		\$ 75,743,166

Please see the General Revenue Explanation following the fund schedules for details concerning the General Fund revenue. Local property tax, merchants and manufacturing and interest from delinquent taxes are allocated among the Incidental, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Incidental Fund is estimated to receive \$1.8230 of the 2016/17 budgeted \$4.5788 tax levy.

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Incidental Fund (110)

Expenditure Explanation																																																										
6100	Salaries and Wages - Classified	\$ 31,606,384																																																								
These expenditures are for certificated and non-certificated employees and administrators serving in a non-teaching position. For 2016/17, salary increases approved by the Board of Education impacting employees in the incidental fund ranged from 3.00% to 6.66%.																																																										
6200	Benefits	10,984,530																																																								
These expenditures are for all payroll related benefits including regulated payroll taxes, retirement costs, and health and life insurance on the above mentioned classified employees. In addition, these expenditures include workers compensation and unemployment insurance.																																																										
6300	Purchased Services	10,695,979																																																								
These expenditures are costs related to the following services provided to the District by non-employees as well as other services purchased by the District:																																																										
<table><tr><td>Instruction Services</td><td>\$ 237,051</td></tr><tr><td>Instructional Program Improvement Services</td><td>338,000</td></tr><tr><td>Pupil Services</td><td>20,000</td></tr><tr><td>Staff Services</td><td>100,000</td></tr><tr><td>Audit Services</td><td>29,000</td></tr><tr><td>Data Processing</td><td>254,491</td></tr><tr><td>Legal Services</td><td>350,000</td></tr><tr><td>Election Services</td><td>40,000</td></tr><tr><td>Outside Professional Services</td><td>738,508</td></tr><tr><td>Repairs and Maintenance</td><td>501,874</td></tr><tr><td>Rentals, Land and Buildings</td><td>177,942</td></tr><tr><td>Rental of Equipment</td><td>405,273</td></tr><tr><td>Water and Sewer</td><td>413,600</td></tr><tr><td>Trash Removal</td><td>123,278</td></tr><tr><td>Property Services</td><td>317,000</td></tr><tr><td>Contracted Transportation To/From School</td><td>700,612</td></tr><tr><td>Non Route Contract Transportation</td><td>(47,630)</td></tr><tr><td>Administrative Development</td><td>591,255</td></tr><tr><td>Mileage</td><td>201,906</td></tr><tr><td>Non-Employee Insurance</td><td>790,675</td></tr><tr><td>Liability Insurance</td><td>735,575</td></tr><tr><td>Fidelity Bond Premium</td><td>100</td></tr><tr><td>Communications</td><td>788,922</td></tr><tr><td>Advertising</td><td>12,205</td></tr><tr><td>Printing and Binding</td><td>24,700</td></tr><tr><td>Dues, Membership</td><td>284,323</td></tr><tr><td>Other Purchased Services</td><td>2,567,319</td></tr><tr><td>TOTAL</td><td>\$ 10,695,979</td></tr></table>			Instruction Services	\$ 237,051	Instructional Program Improvement Services	338,000	Pupil Services	20,000	Staff Services	100,000	Audit Services	29,000	Data Processing	254,491	Legal Services	350,000	Election Services	40,000	Outside Professional Services	738,508	Repairs and Maintenance	501,874	Rentals, Land and Buildings	177,942	Rental of Equipment	405,273	Water and Sewer	413,600	Trash Removal	123,278	Property Services	317,000	Contracted Transportation To/From School	700,612	Non Route Contract Transportation	(47,630)	Administrative Development	591,255	Mileage	201,906	Non-Employee Insurance	790,675	Liability Insurance	735,575	Fidelity Bond Premium	100	Communications	788,922	Advertising	12,205	Printing and Binding	24,700	Dues, Membership	284,323	Other Purchased Services	2,567,319	TOTAL	\$ 10,695,979
Instruction Services	\$ 237,051																																																									
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**ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Incidental Fund (110)**

Expenditure Explanation: Continued																													
6400	Supplies	\$ 17,912,679																											
<p>These expenditures are for the cost of materials that are expendable and are consumed during the year. The District continues to rollout curriculum adoptions in 2016/17. Those adoptions planned for 2016/17 include secondary science and math, world language and social studies. The following are the general categories of supplies and expenditures:</p>																													
<table border="1"> <tr> <td>General Office and Instructional Materials</td><td>\$</td><td>7,403,615</td></tr> <tr> <td>Textbooks</td><td></td><td>3,942,077</td></tr> <tr> <td>Library Books</td><td></td><td>320,023</td></tr> <tr> <td>Resource Materials</td><td></td><td>356,799</td></tr> <tr> <td>Electric</td><td></td><td>4,481,000</td></tr> <tr> <td>Gas-Natural</td><td></td><td>693,000</td></tr> <tr> <td>Gasoline and Diesel Fuel</td><td></td><td>635,865</td></tr> <tr> <td>Other</td><td></td><td>80,300</td></tr> <tr> <td>TOTAL</td><td>\$</td><td>17,912,979</td></tr> </table>			General Office and Instructional Materials	\$	7,403,615	Textbooks		3,942,077	Library Books		320,023	Resource Materials		356,799	Electric		4,481,000	Gas-Natural		693,000	Gasoline and Diesel Fuel		635,865	Other		80,300	TOTAL	\$	17,912,979
General Office and Instructional Materials	\$	7,403,615																											
Textbooks		3,942,077																											
Library Books		320,023																											
Resource Materials		356,799																											
Electric		4,481,000																											
Gas-Natural		693,000																											
Gasoline and Diesel Fuel		635,865																											
Other		80,300																											
TOTAL	\$	17,912,979																											
TOTAL EXPENDITURES		\$ 71,199,572																											

FUND HISTORY AND BUDGET

INCIDENTAL FUND (110)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Property Taxes	\$ 50,968,911	\$ 49,305,387	\$ 55,907,667	\$ 60,775,106	\$ 61,086,620	\$ 54,513,468	\$ 52,595,539	\$ 53,649,727
M&M Surcharge	3,752,659	3,649,251	4,213,763	4,634,791	4,711,137	4,149,986	\$4,216,386	4,300,714
Interest	37,601	78,355	(47,703)	61,664	61,664	61,664	\$61,664	61,664
Other	1,604,047	1,353,449	920,202	1,268,005	1,268,005	1,268,004	1,268,006	1,268,006
Local Subtotal	56,363,217	54,386,442	60,993,929	66,739,565	67,127,426	59,993,122	58,141,595	59,280,111
County								
Assessed Utility Tax, Stock Insur.	1,106,671	1,290,752	1,294,923	1,344,708	1,287,044	1,331,377	1,274,296	1,318,181
County Subtotal	1,106,671	1,290,752	1,294,923	1,344,708	1,287,044	1,331,377	1,274,296	1,318,181
State								
Transportation	1,575,827	1,638,713	1,778,749	1,553,882	1,746,562	2,051,664	2,052,370	2,054,591
Educ/Screening Program (PAT)	131,495	158,255	167,863	335,676	335,676	335,676	335,676	335,676
Early Childhood Special Ed	2,723,208	2,898,763	2,988,801	3,343,867	3,343,867	3,383,993	3,424,601	3,465,696
Other	8,283	25,519	39,905	3,182	3,182	3,182	3,182	3,182
State Subtotal	4,438,813	4,721,249	4,975,319	5,236,607	5,429,286	5,774,515	5,815,829	5,859,143
Federal								
Early Childhood Special Ed	919,771	685,287	952,122	797,058	797,058	806,623	816,302	826,098
Other Federal	672,530	766,924	690,437	684,161	684,161	684,161	684,161	684,161
Contr. Ed. Serv.-Other LEA'S	391,380	368,776	565,674	418,190	418,190	418,190	418,190	418,190
Federal Subtotal	1,983,682	1,820,987	2,208,234	1,899,409	1,899,409	1,908,974	1,918,653	1,928,449
Total Revenue	\$ 63,892,383	\$ 62,219,431	\$ 69,472,403	\$ 75,220,289	\$ 75,743,166	\$ 69,007,988	\$ 67,150,373	\$ 68,385,885
Expenditures								
Salaries	\$ 26,636,889	\$ 27,132,004	\$ 27,581,025	\$ 25,189,229	\$ 31,606,384	\$ 31,985,661	\$ 32,145,589	\$ 32,145,589
Benefits	8,418,273	9,710,085	9,144,384	9,474,242	10,984,530	11,116,344	11,171,926	11,171,926
Purchased Services	15,720,290	16,992,990	16,951,710	17,988,147	10,695,979	10,161,180	9,957,956	9,957,956
Supplies	13,410,395	13,769,700	18,889,614	16,808,005	17,912,679	17,017,045	16,676,704	16,676,704
Total Expenditures	\$ 64,185,848	\$ 67,604,779	\$ 72,566,734	\$ 69,459,623	\$ 71,199,572	\$ 70,280,230	\$ 69,952,175	\$ 69,952,175
Beginning Fund Balance	28,550,074	28,854,297	24,637,979	23,468,607	30,043,438	35,372,032	34,884,791	32,867,990
Transfer	597,687	1,169,029	1,924,958	814,166	785,000	785,000	785,000	785,000
Ending Fund Balance	\$ 28,854,296	\$ 24,637,979	\$ 23,468,607	\$ 30,043,438	\$ 35,372,032	\$ 34,884,791	\$ 32,867,990	\$ 32,086,700

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Child Nutrition Services Fund (120)

Revenue Explanation		
5151-5165	Local	\$ 6,940,747
This is revenue from students and adults for the sale of meals served under the National School Lunch and Breakfast Programs as well as a la carte, snack bar, vending and special meals. This revenue also includes funds collected for special events and meetings where catering fees are charged. Changes in student population as well as approved increases in lunch or breakfast prices are the drivers for this revenue.		
5333	State	53,950
The State Department distributes money based on the number of meals served. The Child Nutrition Department provides an estimate of the revenue.		
5445-5446	Federal	2,062,226
The Federal government provides funding based on the number of Type A meals served and on the number of free and reduced price meals served to students of families who meet guidelines for receiving free and reduced priced meals.		
TOTAL REVENUES		\$ 9,056,923

Expenditure Explanation		
6100	Salaries and Wages	\$ 3,538,325
Salaries and wages reflect the amount paid to employees, both management and support staff, who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. The Board of Education approved a 3% increase to employees for the 2016/17 school year.		
6200	Benefits	957,754
Benefits are based on regulated payroll taxes, retirement costs, health care and life insurance costs for covered employees. Insurance costs have been increased based on estimates of employee participation in the Essential Benefit Plan.		
6300	Purchased Services	264,275
The services are primarily equipment repairs, rental and trash hauling services. The costs associated with these services are expected to increase slightly with inflation.		
6400	Supplies	4,496,898
Supply costs include the inventory purchased for the cafeteria program as well as non-program sales.		
6500	Capital	85,000
These costs are associated with equipment purchases to be made for certain cafeteria as needed.		
TOTAL EXPENDITURES		\$ 9,342,252

FUND HISTORY AND BUDGET
CHILD NUTRITION SERVICES (120)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local	\$ 6,230,093	\$ 6,155,621	\$ 6,361,487	\$ 6,754,043	\$ 6,940,747	\$ 7,132,612	\$ 7,329,781	\$ 7,532,400
State	58,259	56,969	54,330	56,000	53,950	53,950	53,950	53,950
Federal	2,091,150	2,101,840	2,033,175	2,212,629	2,062,226	2,062,226	2,062,226	2,062,226
Other-Sale of Property	1,404	350	1,977	-	-	-	-	-
Total Revenue	\$ 8,380,906	\$ 8,314,780	\$ 8,450,969	\$ 9,022,672	\$ 9,056,923	\$ 9,248,788	\$ 9,445,957	\$ 9,648,576
Expenditures								
Salaries	\$ 2,963,936	\$ 2,965,105	\$ 3,210,007	\$ 3,498,991	\$ 3,538,325	\$ 3,596,707	\$ 3,656,053	\$ 3,716,378
Benefits	570,249	556,757	629,255	697,104	957,754	973,557	989,621	1,005,949
Purchased Services	181,983	195,339	239,184	307,081	264,275	264,275	264,275	264,275
Supplies	3,633,690	2,803,931	3,774,775	4,141,988	4,496,898	4,496,898	4,496,898	4,496,898
Capital	-	-	-	400,000	85,000	85,000	85,000	85,000
Total Expenditures	\$ 7,349,858	\$ 6,521,132	\$ 7,853,220	\$ 9,045,164	\$ 9,342,252	\$ 9,416,437	\$ 9,491,847	\$ 9,568,500
Revenue Over/(Under) Expend.	1,031,048	1,793,648	597,748	(22,492)	(285,329)	(167,649)	(45,890)	80,076
Beginning Fund Balance	3,339,192	3,589,970	4,689,927	3,958,965	3,351,474	2,431,145	1,628,495	947,606
Transfer	(780,270)	(693,692)	(1,328,710)	(585,000)	(635,000)	(635,000)	(635,000)	(635,000)
Ending Fund Balance	\$ 3,589,970	\$ 4,689,927	\$ 3,958,965	\$ 3,351,474	\$ 2,431,145	\$ 1,628,495	\$ 947,606	\$ 392,682

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Student Activities Fund (140)

Revenue Explanation		
5179	Local	\$ 5,400,000
This revenue is received from patrons and students for school-sponsored activities to support clubs and other activities. This revenue is usually raised by the students themselves to support a particular activity in their schools. Any change within revenue is directly related to the schools and their activities.		
TOTAL REVENUE		\$ 5,400,000

Expenditure Explanation		
6100	Salary and Wages	\$ 260,000
These salaries are for miscellaneous expenditures related to student activities such as timekeepers and supervisors at sports competitions or for teacher substitutes.		
6200	Benefits	39,500
These are costs related to the above mentioned salaries and wages including payroll tax and retirement costs.		
6300	Purchased Services	1,643,000
These purchase services cover such costs as field trips and related transportation, competitive team or club costs and related award activities plus the cost of scholarships or donations by various student activity organization. Budgeted costs will increase or decrease based on student populations and the activities in their schools.		
6400	Supplies	3,197,500
The primary costs covered by this category are items purchased for resale in the revenue producing school-sponsored activities. Gifts purchased by the various organizations for their schools are also included.		
6500	Capital	260,000
These capital expenditures are for purchases of sport or club related equipment that is purchased for the benefit of a school by the student activity organization.		
TOTAL EXPENDITURES		\$ 5,400,000

FUND HISTORY AND BUDGET
STUDENT ACTIVITIES (140)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local	\$ 5,324,547	\$ 5,280,792	\$ 4,842,770	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
Federal	1,810	12,605	9,629	-	-	-	-	-
Total Revenue	\$ 5,326,356	\$ 5,293,396	\$ 4,852,399	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
Expenditures								
Salaries	\$ 229,123	\$ 242,625	\$ 251,802	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Benefits	31,645	31,328	32,395	39,500	39,500	39,500	39,500	39,500
Purchased Services	1,552,355	1,647,269	1,234,397	1,643,000	1,643,000	1,643,000	1,643,000	1,643,000
Supplies	3,195,395	2,946,017	3,170,811	3,197,500	3,197,500	3,197,500	3,197,500	3,197,500
Capital	-	-	-	260,000	260,000	260,000	260,000	260,000
Total Expenditures	\$ 5,008,518	\$ 4,867,239	\$ 4,689,406	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
Revenue Over/(Under) Expend.	317,838	426,157	162,993	-	-	-	-	-
Beginning Fund Balance	2,423,722	2,665,506	2,580,937	2,588,428	2,588,428	2,588,428	2,588,428	2,588,428
Transfer	(76,054)	(510,727)	(155,501)	-	-	-	-	-
Ending Fund Balance	\$ 2,665,506	\$ 2,580,937	\$ 2,588,428	\$ 2,588,428	\$ 2,588,428	\$ 2,588,428	\$ 2,588,428	\$ 2,588,428

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Community Education Fund (160)

Revenue Explanation		
5122	Summer School Tuition-based K-5	\$ 50,000
5179	Other Pupil Activity Income	2,546,724
5180	Local-Community Service/Education Programs This revenue comes from activities performed by the District as fee based community services. The primary sources of this local revenue are: Adventure Club and School Age Adventure Club - offering before/after school care, early dismissal care, holiday care and summer programs. Early Childhood Activities - providing programs for Parents As Teachers as well as various programs for three and four year old children. Aquatics - offering learn-to-swim and competitive swim club programs for youth and aqua aerobics and training for adults. Youth and Adult Sports -offering a variety of individual and team-based programs, including camps, clinics, leagues, etc. Visual and Performing Arts - offering a variety of individual and group-based programs; such as classes, choirs, camps, orchestras and more. Also, includes Spotlight Productions, a community theater program that puts on a full-scale production each summer. Babler OutdoorBabler Outdoor Education Center – a 300+ acre outdoor education center located within Babler State Part that offering half-day, full-day and overnight programs. In addition, facility is available for rent by community groups. Enrichment - a variety of classes, activities and camps offered throughout the year for youth and adults.	9,149,211
5191	Rentals Facility Usage- rental fees associated with community use of district facilities for activities and events. District policy also requires facility usage groups to reimburse the district for any personnel costs associated with facility use.	645,550
5397	Other State Revenue	44,000
TOTAL REVENUE		\$ 12,435,485

Revenues included in the above categories, with the exception of Preschool Activities and Facility Usage programs, are expected to continue to increase in the 2016/17 school year as 9 additional sites will be added in 2016/17 as a result of the Community Education partnership between the Rockwood and Parkway School Districts.

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Community Education Fund (160)

Expenditure Explanation		
6100	Salaries and Wages	\$ 7,543,492
Salaries and wages reflect the amount paid to employees, both management and support staff, who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. The Board of Education approved a 3% increase to employees for the 2016/17 school year.		
6200	Benefits	1,988,327
Benefits are based on regulated payroll taxes, retirement costs, health care and life insurance costs for covered employees. Insurance costs have been increased based on estimates of employee participation in the Essential Benefit Plan.		
6300	Purchased Services	1,892,718
Purchased services for Community Education includes payments to collaborative partners, equipment repairs, contracted transportation, postage and professional development training.		
6400	Supplies	784,394
These expenditures include non-classroom teaching supplies, paper, books and play items. Budgeted costs will change based on growth or decline of the Community Education programs.		
6500	Capital	63,040
Capital expenditures are for maintaining or improving facilities controlled by Community Education. These costs are expected to increase over the next few years as several improvement projects are funded out of the Community Education fund balance.		
TOTAL EXPENDITURES		\$ 12,271,972

FUND HISTORY AND BUDGET
COMMUNITY EDUCATION (160)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Programs	\$ 9,164,354	\$ 9,104,136	\$ 10,570,647	\$ 10,862,716	\$ 12,391,485	\$ 12,391,485	\$ 12,391,485	\$ 12,391,485
Local Subtotal	9,164,354	9,104,136	10,570,647	10,862,716	12,391,485	12,391,485	12,391,485	12,391,485
State	-	88,000	-	44,000	44,000	44,000	44,000	44,000
Total Revenue	\$ 9,164,354	\$ 9,192,136	\$ 10,570,647	\$ 10,906,716	\$ 12,435,485	\$ 12,435,485	\$ 12,435,485	\$ 12,435,485
Expenditures								
Salaries	\$ 5,400,404	\$ 5,610,799	\$ 6,247,748	\$ 6,846,663	\$ 7,543,492	\$ 7,769,797	\$ 7,769,797	\$ 7,769,797
Benefits	1,255,890	1,310,081	1,490,849	1,665,974	1,988,327	2,047,977	2,047,977	2,047,977
Purchased Services	978,886	1,114,375	1,289,254	1,528,914	1,892,718	1,892,718	1,892,718	1,892,718
Supplies	532,131	577,929	568,980	572,086	784,394	784,394	784,394	784,394
Capital	-	-	-	47,540	63,040	63,040	63,040	63,040
Total Expenditures	\$ 8,167,311	\$ 8,613,184	\$ 9,596,830	\$ 10,661,177	\$ 12,271,972	\$ 12,557,927	\$ 12,557,927	\$ 12,557,927
Revenue Over/(Under) Expend.	997,043	578,953	973,816	245,539	163,513	(122,442)	(122,442)	(122,442)
Beginning Fund Balance	3,811,969	4,341,705	3,916,199	3,600,658	3,617,031	3,780,543	3,508,102	3,235,660
Transfers for Indirect Costs	(467,308)	(1,004,458)	(1,289,356)	(229,166)	-	(150,000)	(150,000)	(150,000)
Ending Fund Balance	\$ 4,341,705	\$ 3,916,199	\$ 3,600,658	\$ 3,617,031	\$ 3,780,543	\$ 3,508,102	\$ 3,235,660	\$ 2,963,218

TEACHERS' UNION

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Special Revenue (Teachers) Fund (200)

Revenue Explanation		
5111-5112	Local - Property Taxes	\$ 69,557,656
5113	Local - Sales Tax (Proposition C)	18,083,140
5115	Local - Merchants and Manufacturers Taxes (M&M)	5,364,443
5141-5143	Local - Interest on Investments and Delinquent Taxes	2,008
5197	VICC - Cost of Education Reimbursement	9,843,941
5198	Other Local	609,657
5211	County - Fines, Forfeitures, Escheats	329,323
5221	County - Assessed Utility Tax	1,627,356
5311	State - Foundation Formula	21,930,698
5314	State - Early Childhood Special Ed	3,873,705
5319	State - Classroom Trust Fund	7,512,999
5324	State - Educ. Screening (Parents as Teachers)	110,591
5325	Other State	54,480
5400's	Federal	2,116,795
TOTAL REVENUE		\$ 141,016,791

Please see the General Revenue Explanation following the fund schedules for details concerning the Special Revenue (Teachers) Fund revenue. Local property tax, merchants and manufacturing taxes are allocated among the General, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Special Revenue (Teachers) Fund will is estimated to receive \$2.0758 of the 2016/17 budgeted \$4.5788 tax levy. The District has chosen to place all of the State revenue sources from the foundation formula and the Classroom Trust fund in the Special Revenue (Teachers) Fund.

2016/17 BUDGET
Special Revenue (Teachers) Fund (200)

Expenditure Explanation		
6111-6131,6141	Salaries-Certified Personnel	\$ 110,831,854
These expenditures are for full or part time contract and prorated portions of the costs for work performed by certified administrators and teachers. In March 2016, the Board of Education and the Rockwood National Education Association ratified a contract through the 2018/19 school year. The budget for the 2016/17 school year includes a 3.00% increase in salary.		
6241	Benefits	33,274,245
These are expenditures for all payable related benefits on the above mentioned certificated employees including retirement costs, Medicare and insurance costs.		
6314	Purchased Services	576,000
This expenditure is for the pass-through funding to Special School District for instructional services.		
TOTAL EXPENDITURES		\$ 144,682,098

These are the only expenditures that may be charged to the Special Revenue (Teachers) Fund.

FUND HISTORY AND BUDGET
SPECIAL REVENUE (TEACHERS) FUND (200)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Property Taxes	\$ 69,351,127	\$ 59,749,718	\$ 72,333,015	\$ 69,081,408	\$ 69,556,365	\$ 77,786,539	\$ 79,207,597	\$ 80,795,178
Proposition C Sales Tax	16,003,095	16,709,474	16,739,765	17,720,078	18,083,140	18,051,891	18,058,803	18,121,338
M&M Surcharge	5,106,062	4,418,840	5,451,840	5,269,482	5,364,443	5,921,712	6,016,460	6,136,789
Interest	8,350	107,108	(43,047)	2,008	2,008	2,008	2,008	2,008
VICC Cost of Educ. Reimb.	10,900,371	10,463,958	10,013,475	10,277,357	9,843,941	9,729,207	9,637,723	9,559,370
Other	1,726,131	1,750,401	621,350	610,932	610,948	609,657	609,655	609,657
Local Subtotal	103,095,136	93,199,500	105,116,400	102,961,266	103,460,844	112,101,014	113,532,246	115,224,340
County								
Assessed Utility Tax	1,506,056	1,564,124	1,672,224	1,736,156	1,661,693	1,684,604	1,610,894	1,667,563
Fines, Forfeitures, Escheats	287,926	436,989	238,971	219,133	329,323	308,566	336,112	322,339
County Subtotal	1,793,982	2,001,113	1,911,195	1,955,289	1,991,016	1,993,169	1,947,006	1,989,902
State								
Foundation Formula	22,288,357	21,185,150	21,345,316	21,906,374	21,930,698	20,585,569	20,799,858	22,199,248
Classroom Trust Fund	7,205,018	7,706,090	7,141,460	7,578,281	7,512,999	7,492,763	7,495,486	7,521,560
Educ/Screening Program (PAT)	209,403	202,649	217,184	110,591	110,591	110,591	110,591	110,591
Early Childhood Special Ed	3,070,852	3,268,818	3,370,350	3,873,705	3,873,705	3,920,190	3,967,232	4,014,839
Other	22,334	34,850	40,708	67,614	20,143	20,143	20,143	20,143
State Subtotal	32,795,964	32,397,556	32,115,018	33,536,565	33,448,136	32,129,256	32,393,310	33,866,381
Federal								
Federal	2,434,761	1,778,756	2,232,459	2,213,651	2,116,795	2,116,795	2,116,795	2,116,795
Total Revenue	\$ 140,119,843	\$ 129,376,925	\$ 141,375,072	\$ 140,666,771	\$ 141,016,791	\$ 148,340,234	\$ 149,989,355	\$ 153,197,418
Expenditures								
Salaries	\$104,494,583	\$105,936,826	\$108,493,081	\$112,415,626	\$110,831,854	\$112,161,836	\$113,507,778	\$115,319,871
Benefits	29,341,297	30,474,809	30,756,236	31,468,578	33,274,245	33,673,535	34,077,618	34,636,549
Purchased Services	630,445	618,426	577,664	602,462	576,000	576,000	576,000	576,000
Total Expenditures	\$ 134,466,325	\$ 137,030,061	\$ 139,826,981	\$ 144,486,666	\$ 144,682,098	\$ 146,411,371	\$ 148,161,396	\$ 150,532,420
Revenue Over/(Under) Expend.	5,653,518	(7,653,136)	1,548,091	(3,819,895)	(3,665,307)	1,928,863	1,827,960	2,664,998
Beginning Fund Balance	21,256,613	26,910,131	19,256,996	20,805,087	16,985,192	13,319,885	15,248,747	17,076,708
Ending Fund Balance	\$ 26,910,131	\$ 19,256,996	\$ 20,805,087	\$ 16,985,192	\$ 13,319,885	\$ 15,248,747	\$ 17,076,708	\$ 19,741,704

DEBT FUND

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Debt Service Fund (300)

Revenue Explanation		
5111-5116	Local - Property Taxes	\$ 22,786,012
5115	Local - Merchants and Manufacturing Taxes (M&M)	1,757,309
5141-5144	Local - Interest on Investments and Delinquent Taxes	830,167
	Other Local	69,182
5221	State - Assessed Utility Tax	581,699
TOTAL REVENUE		\$ 26,024,369

Please see the General Revenue Explanation following the fund schedules for details concerning the Debt Service Fund revenue. Local property tax, merchants and manufacturing and interest from delinquent taxes are allocated among the General, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Debt Service Fund is estimated to receive \$.68 of the 2016/17 budgeted \$4.5788 tax levy.

Expenditure Explanation		
6611	Principal Payment on Current Debt	\$ 18,775,000
6621	Interest Payment on Current Debt	7,299,467
6631	Fees to a Paying Agent for Services Rendered for Bonded Indebtedness and Other Related Costs	6,033
TOTAL EXPENDITURES		\$ 26,080,500

The following charts depict the change anticipated in the Debt Service Fund expenditures over time.
The Debt Service Fund, according to Missouri Statute, must be maintained in a separate bank account.

FUND HISTORY AND BUDGET
DEBT SERVICE (300)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Property Taxes	\$ 21,555,381	\$ 21,209,213	\$ 21,563,933	\$ 22,532,769	\$ 22,786,012	\$ 23,220,743	\$ 23,592,275	\$ 24,064,120
M&M Surcharge	1,587,041	1,569,930	1,625,275	1,667,893	1,757,309	1,753,267	1,781,319	1,816,946
Interest	3,282,003	892,391	843,425	861,234	830,167	788,658	788,658	788,658
Other	114,014	85,677	87,557	4,559,511	69,182	69,182	69,182	69,182
Local Subtotal	26,538,440	23,757,211	24,120,189	29,621,407	25,442,670	25,831,851	26,231,435	26,738,907
County								
Assessed Utility Tax	529,679	567,690	587,558	645,334	581,699	601,736	575,938	595,772
Other Sources of Funds	-	-	-	38,855,000	-	-	-	-
Total Revenue	\$ 27,068,119	\$ 24,324,901	\$ 24,707,746	\$ 69,121,741	\$ 26,024,369	\$ 26,433,588	\$ 26,807,372	\$ 27,334,679
Expenditures								
Principal and Interest, Fees	\$ 25,646,777	\$ 62,394,592	\$ 23,968,053	\$ 68,180,146	\$ 26,080,500	\$ 25,885,228	\$ 24,479,678	\$ 24,034,554
Total Expenditures	\$ 25,646,777	\$ 62,394,592	\$ 23,968,053	\$ 68,180,146	\$ 26,080,500	\$ 25,885,228	\$ 24,479,678	\$ 24,034,554
Revenue Over/(Under) Expend.	1,421,342	(38,069,691)	739,693	941,595	(56,131)	548,360	2,327,694	3,300,125
Beginning Fund Balance	55,441,742	56,863,086	18,793,395	19,533,084	20,474,679	20,418,548	20,966,908	23,294,602
Ending Fund Balance	\$ 56,863,084	\$ 18,793,395	\$ 19,533,084	\$ 20,474,679	\$ 20,418,548	\$ 20,966,908	\$ 23,294,602	\$ 26,594,727

DEBT SERVICE FUND
Debt Retirement Summary

Fiscal Year Ended June 30,	Principal	Interest	Total	Percent Retired
2017	\$ 18,775,000	\$ 7,260,957	\$ 26,035,957	10.14%
2018	19,015,000	6,864,728	25,879,728	10.27%
2019	18,255,000	6,219,178	24,474,178	9.86%
2020	18,455,000	5,574,054	24,029,054	9.97%
2021	20,005,000	4,833,348	24,838,348	10.80%
2022	21,270,000	3,862,706	25,132,706	11.49%
2023	10,260,000	2,838,032	13,098,032	5.54%
2024	18,905,000	2,352,762	21,257,762	10.21%
2025	3,145,000	1,429,550	4,574,550	1.70%
2026	3,370,000	1,303,750	4,673,750	1.82%
2027	7,295,000	1,168,950	8,463,950	3.94%
2028	0	822,438	822,438	0.00%
2029	0	822,438	822,438	0.00%
2030	0	822,438	822,438	0.00%
2031	3,000,000	822,438	3,822,438	1.62%
2032	4,000,000	732,438	4,732,438	2.16%
2033	4,500,000	612,438	5,112,438	2.43%
2034	4,735,000	477,438	5,212,438	2.56%
2035	4,920,000	323,550	5,243,550	2.66%
2036	5,250,000	157,500	5,407,500	2.84%
TOTAL	\$ 185,155,000	\$ 49,301,131	\$ 234,456,131	100.0%

**ROCKWOOD R-VI SCHOOL DISTRICT
BONDED INDEBTEDNESS
PAYMENT SCHEDULE**

Fiscal Year	ISSUE 2008 A & B		ISSUE 2010 A		ISSUE 2010 B	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	4,550,000	392,500	7,515,000	951,975	-	1,527,304
2018	4,125,000	165,000	7,435,000	657,625	-	1,527,304
2019	-	-	7,380,000	375,725	2,705,000	1,527,304
2020	-	-	2,135,000	83,900	2,670,000	1,419,104
2021	-	-	-	-	4,555,000	1,308,299
2022	-	-	-	-	7,765,000	1,110,156
2023	-	-	-	-	7,400,000	760,731
2024	-	-	-	-	8,810,000	418,713
TOTAL	8,675,000	557,500	24,465,000	2,069,225	33,905,000	9,598,914

Fiscal Year	ISSUE 2010 C		ISSUE 2010 D		ISSUE 2011	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	-	346,513	2,145,000	138,000	-	-
2018	-	346,513	2,455,000	73,650	-	-
2019	-	346,513	-	-	-	-
2020	-	346,513	-	-	-	-
2021	-	346,513	-	-	-	-
2022	-	346,513	-	-	-	-
2023	-	346,513	-	-	-	-
2024	-	346,513	-	-	-	-
2025	-	346,513	-	-	-	-
2026	-	346,513	-	-	-	-
2027	7,295,000	346,513	-	-	-	-
TOTAL	7,295,000	3,811,638	4,600,000	211,650	-	-

Fiscal Year	ISSUE 2015	
	Principal	Interest
2017	4,285,000	1,399,688
2018	-	1,228,288
2019	-	1,228,288
2020	-	1,228,288
2021	-	1,228,288
2022	-	1,228,288
2023	2,865,000	1,228,288
2024	10,090,000	1,085,038
2025	3,145,000	580,538
2026	3,370,000	454,736
2027	-	319,938
2028	-	319,938
2029	-	319,938
2030	-	319,938
2031	-	319,938
2032	-	319,938
2033	-	319,938
2034	4,735,000	319,938
2035	4,920,000	166,050
2036	-	-
TOTAL	33,410,000	13,615,282

Fiscal Year	ISSUE 2016	
	Principal	Interest
2017	280,000	2,504,979
2018	5,000,000	2,866,350
2019	8,170,000	2,741,350
2020	13,650,000	2,496,250
2021	15,450,000	1,950,250
2022	13,505,000	1,177,750
2023	-	502,500
2024	-	502,500
2025	-	502,500
2026	-	502,500
2027	-	502,500
2028	-	502,500
2029	-	502,500
2030	-	502,500
2031	3,000,000	502,500
2032	4,000,000	412,500
2033	4,500,000	292,500
2034	-	157,500
2035	-	157,500
2036	5,250,000	157,500
TOTAL	72,805,000	19,436,929

Fiscal Year	TOTAL	
	Principal	Interest
2017	18,775,000	7,260,958
2018	19,015,000	6,864,729
2019	18,255,000	6,219,179
2020	18,455,000	5,574,054
2021	20,005,000	4,833,349
2022	21,270,000	3,862,707
2023	10,265,000	2,838,032
2024	18,900,000	2,352,763
2025	3,145,000	1,429,551
2026	3,370,000	1,303,749
2027	7,295,000	1,168,951
2028	-	822,438
2029	-	822,438
2030	-	822,438
2031	3,000,000	822,438
2032	4,000,000	732,438
2033	4,500,000	612,438
2034	4,735,000	477,438
2035	4,920,000	323,550
2036	5,250,000	157,500
TOTAL	185,155,000	49,301,138

ROCKWOOD R-VI SCHOOL DISTRICT
DEBT SERVICE FUND
BOND SCHEDULE
2016/17

Date of Issue	Description	Interest Rate Payable	Amount Original Issue	Amount Outstanding 6/30/2016	Requirements * Year ending 6/30/17		Requirements from FY2018 to Maturity	
					Principal	Interest	Principal	Interest
6/5/08	General Obligation School Bonds Series 2008(B)	3.91%	\$ 70,000,000	\$ 8,675,000	\$ 4,550,000	\$ 392,500	\$ 4,125,000	\$ 165,000
1/21/10	General Obligation Refinance Series 2010A	3.00% to 4.00%	24,465,000	24,465,000	7,515,000	951,975	16,950,000	1,117,250
4/30/10	General Obligation School Bonds Series 2010 B	3.00%	33,905,000	33,905,000	-	1,527,304	33,905,000	8,071,610
4/30/10	General Obligation School Bonds Series 2010 C	3.00%	7,295,000	7,295,000	-	346,513	7,295,000	3,465,125
4/30/10	General Obligation School Bonds Series 2010 D	3.00%	13,800,000	4,600,000	2,145,000	138,000	2,455,000	73,650
6/11/15	General Obligation School Bonds Series 2015	3.25%-5.00%	35,000,000	33,410,000	4,285,000	1,399,688	29,125,000	12,215,588
3/17/2016	General Obligation School Bonds Series 2016	2.00%-5.00%	72,805,000	72,805,000	280,000	2,504,979	72,525,000	16,931,950
Total Bonded Indebtedness:			\$ 257,270,000	\$ 185,155,000	\$ 18,775,000	\$ 7,260,959	\$ 166,380,000	\$ 42,040,173

* This activity reflects actual payments (not budget).

2015/16 Debt Service Tax Rate

		Rockwood		
		Debt Service Levy	School District	Variance
St. Louis Co.	NORMANDY SCHOOLS COLLABORATIVE	1.62	0.68	(0.94)
	MAPLEWOOD-RICHMOND HEIGHTS	1.35	0.68	(0.67)
	RIVERVIEW GARDENS	1.34	0.68	(0.66)
	HANCOCK PLACE	1.01	0.68	(0.33)
	RITENOUR	1.00	0.68	(0.32)
	JENNINGS	0.99	0.68	(0.31)
	VALLEY PARK	0.94	0.68	(0.26)
	HAZELWOOD	0.94	0.68	(0.26)
	LINDBERGH SCHOOLS	0.75	0.68	(0.07)
	UNIVERSITY CITY	0.74	0.68	(0.06)
ROCKWOOD R-VI		0.68	0.68	-
	CLAYTON	0.62	0.68	0.06
	WEBSTER GROVES	0.57	0.68	0.11
	BAYLESS	0.53	0.68	0.15
	PATTONVILLE R-III	0.49	0.68	0.19
	PARKWAY C-2	0.49	0.68	0.19
	LADUE	0.39	0.68	0.29
	KIRKWOOD R-VII	0.37	0.68	0.32
	BRENTWOOD	0.34	0.68	0.34
	FERGUSON-FLORISSANT R-II	0.30	0.68	0.38
	MEHLVILLE R-IX	0.04	0.68	0.64
	AFFTON 101	-	0.68	0.68
Average St. Louis County		\$0.71	\$0.00	(0.03)
Rockwood		\$0.68	\$0.00	(\$0.68)

* Source: DESE

BUILDING

2016/17 BUDGET
Building Fund (450)

Revenue Explanation			
5141	Local - Interest Earned on Fund Balances	\$	346
5179, 5193, 5198	Local - Other		421,703
5418-5497	Federal		54,400
TOTAL REVENUE			\$ 476,449

Please see the General Revenue Explanation following the fund schedules for details concerning the Capital Fund revenues. Local property taxes, merchants and manufacturing and interest from delinquent taxes are allocated among the General, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Capital Fund is budgeted to not receive any of the 2016/17 budgeted \$4.5788 tax levy.

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Building Fund (450)

Expenditure Explanation		
6319-6521	Buildings and All Other Improvements	\$ 150,000
The Building Fund supports alterations and installation of heating and ventilating systems, electrical systems, plumbing, fire or security and other service systems.		
6531	Improvements Other Than Buildings	257,860
These expenditures are for additional site improvements including grading, landscaping, seeding, plants, tuckpointing and parking lot repairs.		
6541-6542	Regular and Instructional Apparatus Equipment	213,204
These are expenditures for the initial, additional, and replacement of equipment, furniture and machinery.		
6552	Vehicles-District-Owned Buses	1,000,000
These expenditures are for the principal payments on the lease purchase agreement the District entered into for the purchase of our bus fleet.		
6591-6599	Other Capital Over \$5K	7,600
6610-6663	Long and Short Term Lease Payments	431,437
These expenditures cover the principal, interest and paying agent fees for the District's lease purchase agreement.		
TOTAL EXPENDITURES		\$ 2,060,101

The majority of the expenditures in the Building Fund relate to principal and interest on the lease purchase agreements for the District buses and lighting projects. All maintenance and cycle projects are funded through the bond issue fund.

Each year, the school principals and various department heads meet with the Superintendent's Cabinet representatives to determine capital needs at their particular school site for the budget year. Most of these capital expenditure proposals are for instructional apparatus.

Funding of any maintenance or cycle projects will be funded by the bond issue fund.

Please see the following schedule for further details on the Building Fund facilities master plan.

FUND HISTORY AND BUDGET

BUILDING FUND (450)

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Property Taxes	\$ 1,901,886	\$ 15,806,703	\$ -	\$ -	\$ -	\$ -	\$ 1,604,237	\$ 1,636,388
M&M Surcharge	140,029	1,176,434	-	-	-	-	107,418	113,943
Interest	1,664	10,891	(5,182)	346	346	346	346	346
Other	9,691	65,110	585,094	12,921,703	421,703	421,703	430,388	431,030
Local Subtotal	2,053,269	17,059,138	579,912	12,922,049	422,049	422,049	2,142,389	2,181,707
County	40,690	280,396	-	-	-	-	-	-
Federal								
Grants	19,608	22,488	11,410	20,000	20,000	20,000	20,000	20,000
Other	6,087	3,150	30,971	34,400	34,400	34,400	34,400	34,400
Federal Subtotal	25,695	25,638	42,381	54,400	54,400	54,400	54,400	54,400
Total Revenue	\$ 2,119,654	\$ 17,365,172	\$ 622,293	\$ 12,976,449	\$ 476,449	\$ 476,449	\$ 2,196,789	\$ 2,236,107
Expenditures								
Capital	\$3,517,665	\$9,446,895	\$8,502,268	\$14,219,747	\$ 628,664	\$ 388,294	\$ 382,794	\$ 377,294
Lease Payment	104,555	104,355	73,091	73,091	1,431,437	1,431,437	1,358,356	1,358,356
Purchased Services	89	-	-	-	-	-	-	-
Total Expenditures	\$ 3,622,309	\$ 9,551,249	\$ 8,575,359	\$ 14,292,838	\$ 2,060,101	\$ 1,819,731	\$ 1,741,150	\$ 1,735,650
Revenue Over/(Under) Expend.	(1,502,654)	7,813,923	(7,953,066)	(1,316,389)	(1,583,652)	(1,343,282)	455,639	500,457
Beginning Fund Balance	3,761,771	2,959,199	11,473,202	4,718,852	3,402,463	1,818,812	475,531	931,169
Transfer	700,082	700,082	1,198,716	-	-	-	-	-
Ending Fund Balance	\$ 2,959,199	\$ 11,473,202	\$ 4,718,852	\$ 3,402,463	\$ 1,818,812	\$ 475,531	\$ 931,169	\$ 1,431,626

CAPITAL FUND

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
Capital Fund (415, 416)
Bond Issue

Revenue Explanation		
5141	Earnings on Investments-Bond Issue 2015 and 2016	\$ 400,000
TOTAL REVENUE		\$ 400,000

Expenditure Explanation		
6500 & 6600	Capital Outlay & Principal and Interest	\$ 41,818,809
These expenditures are for bond related projects and major capital improvements.		
TOTAL EXPENDITURES		\$ 41,818,809

These expenditures are related to the bond issues approved by the District's voters for cycle and maintenance projects. See subsequent schedules for additional information on the 2015 and 2016 bond issue projects.

The Board of Education's goal of providing a supportive, welcoming, respectful and collaborative attitude for all students in this district are supported through the efforts of the bond issue sales and the funds provided from them.

The majority of these fund expenditures have historically been used to build new schools and add classroom spaces; the District has constructed five new buildings in the past ten years. Also, many schools have had major additions in teaching stations, gymnasium and cafeteria additions and improvements, and theatre additions to several high schools. The District has concentrated on major building maintenance such as roofing, HVAC, flooring and parking area renovations, wiring upgrades, technology additions, library additions or expansions, office expansion and multi-purpose room renovations at most of our school campuses.

FUND HISTORY AND BUDGET
CAPITAL FUND (400, 408, 415, 416) BOND ISSUE

	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue								
Local								
Interest	\$ (631)	\$ -	\$ 3,828,537	\$ 3,935,567	\$ 400,000	\$ -	\$ -	\$ -
Other Sources of Funds								
Sale of Bonds	-	-	35,000,000	33,950,000	-	-	-	-
Total Revenues	\$ (631)	\$ -	\$ 38,828,537	\$ 37,885,567	\$ 400,000	\$ -	\$ -	\$ -
Expenditures								
Capital and P&I	5,734,447	\$ -	\$ 3,441,471	\$ 31,060,174	\$ 41,818,809	\$ 793,650	\$ -	\$ -
Total Expenditures	\$ 5,734,447	\$ -	\$ 3,441,471	\$ 31,060,174	\$ 41,818,809	\$ 793,650	\$ -	\$ -
Revenue Over/(Under) Expend.	\$ (5,735,078)	\$ -	\$ 35,387,066	\$ 6,825,393	\$ (41,418,809)	\$ -	\$ -	\$ -
Beginning Fund Balance	5,766,501	31,423	31,423	35,387,066	42,212,459	793,650	-	-
Transfer for Capital Purchases	-	-	(31,423)	-	-	-	-	-
Ending Fund Balance	\$ 31,423	\$ 31,423	\$ 35,387,066	\$ 42,212,459	\$ 793,650	\$ -	\$ -	\$ -

CAPITAL FUND – BOND ISSUES

During the 2014/15 school year, the Board of Education approved a long-range plan for capital funding that involved authorizing the issuance of \$68.95 million in bonds (Proposition 4). The bonds will extend the length of the District's current debt but on a long term plan will allow the District to transition into a pay-as-you-go method of funding annual cycle maintenance projects. To maintain District facilities it is estimated to cost around \$10 million annually which would require that 54 cents of the levy will need to be dedicated in the operating fund. The current debt structure does not allow for this immediate change without a tax increase. The District forecasts that within 9 years a dedicated levy caused by a decrease in the debt service levy will allow for that funding. This is exciting news for the District as it will eliminate interest cost on cycle maintenance programs. The issuance of the 2015 bonds will allow for maintenance and special projects to be completed during this transition period.

On April 7, 2015, the District voters approved Proposition 4, a \$68.95 million bond issue to address capital funding needs at the District's 19 elementary schools, 6 middle schools and 4 high schools. The District's tax rate in the debt service levy will remain at 68 cents per \$100 of assessed valuation of real and personal property.

On May 7, 2015, the Board of Education approved a resolution authorizing the sale of \$35 million principal amount of general obligation bonds. Closing of the 2015 sale took place on June 11, 2015.

On February 18, 2016, the Board of Education approved a resolution authorizing the sale of \$74.1 million principal amount of general obligation refunding and improvement bonds. Of the \$74.1 million, \$33.95 million in principal is the balance from Proposition 4. Closing of the 2016 sale took place March 17, 2016.

Proposition 4 supports the following priority areas:

1. Updating technology and high school science labs to support Science, Technology, Engineering and Mathematics (STEM)
2. Improving safety and security throughout the District
3. Installing synthetic fields and replacing tracks at the high schools
4. Upgrading electrical controls to improve energy savings

The bond issue projects are separated between those classified as Cycle Maintenance and those considered Special Projects. The District plans to spend the \$68.95 million over a 4 year period. Of the total bond issue, \$40.7 million is considered cycle maintenance and \$28.25 million is considered special projects. Annually the District anticipates spending \$10 million on maintenance projects.

The chart below summarizes the projects that will be completed over the next 3 school years and included in the total authorized bond budget:

Bond Issue Projects

Project	Location	Annual Bond Budget	Total Bond Budget
Cycle Maintenance			
Athletic Fields		259,875	1,039,500
Flooring		225,000	900,000
HVAC		2,250,000	9,000,000
Asphalt (Excludes HS campuses, funded by parking lot fund)		1,500,000	6,000,000
Roofing		1,312,500	5,250,000
Fleet Replacement		75,000	300,000
Furniture and equipment replacement		262,500	1,050,000
Tuckpointing		75,000	300,000
Playground Improvement		22,500	90,000
Bleacher Systems Indoor/Outdoor			-
Window Systems		18,750	75,000
School Bathroom Upgrades		45,000	180,000
Plumbing Refresh - Aging Water Infrastructure		24,750	99,000
Electrical Refresh		24,750	99,000
Interior doors		5,250	21,000
Exterior doors		13,500	54,000
Cameras and DVRTS		75,000	300,000
Lighting Indoor/Outdoor		24,750	99,000
Sidewalks (Excludes HS campuses, funded by parking lot fund)		24,750	99,000
Technology		3,000,000	12,000,000
Construction Contingency (10% off budget)		923,888	3,695,550
Total Cycle Projects		10,162,763	40,651,050
Special Projects			
Replace exterior of building	01 - Kellison		1,400,000
Replace steps to playfield	01 - Kehrs Mill		15,000
Locker room/ weight room expansion	03 - Eureka High School		2,900,000
Track system replacement and turf fields	03 - All High Schools		4,900,000
Science lab upgrades	03 - All High Schools		10,000,000
Stadium light replacement	03 - High Schools		750,000
Fire alarm system replacement	03 - Eureka High School		350,000
Gym floor replacement	99 - Districtwide		550,000
Fence around playground	01 - Stanton		45,000
Nurse station and office renovation	02 - LaSalle		570,000
Kitchen/Cafeteria expansions	01 - Uthoff Valley		2,025,000
Fire alarm panel replacement	99 - Districtwide		130,000
Energy savings initiative - phase 2	03 - All High Schools		75,000
Safety bollards at entrance	01 - Ballwin		10,000
Indoor door hardware	99 - Districtwide		750,000
Install safety film on windows	99 - Districtwide		125,000
Contingency			33,450
Soft Project Costs			3,670,500
Total Special Projects			28,298,950
Total Bond Issue			68,950,000

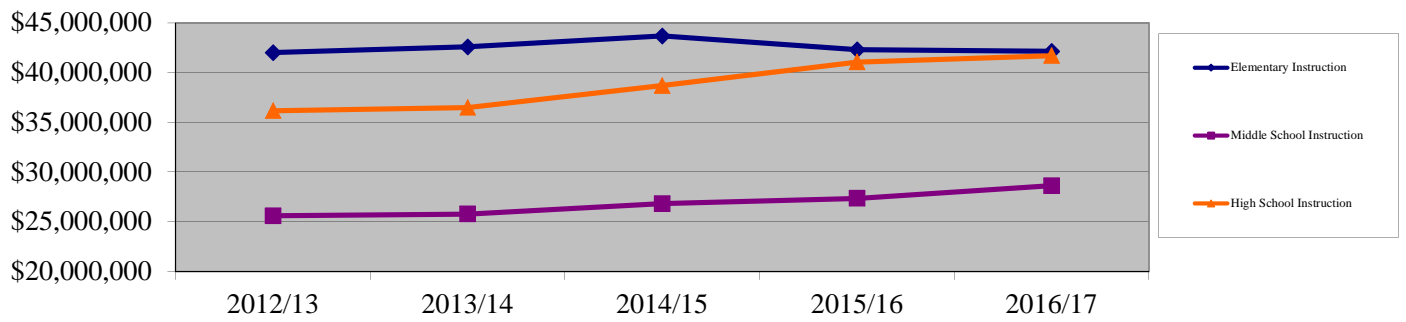
The District currently enjoys a bond rating of AAA with Standard and Poor's Rating Agency. Missouri State Public School Law, Section 164.161, states that the entire amount of bonds (loans) outstanding in the aggregate may not exceed fifteen percent of the value of assessed property as of the last completed assessment for state and county purposes. The District's assessed valuation for 2015/16 was \$3,392,942,833, which translates to a bond issue debt limit of approximately \$508,941,425. Currently the District has a total debt level of \$185,155,000, well below the State of Missouri limit.

SUMMARY OF ALL PROGRAMS

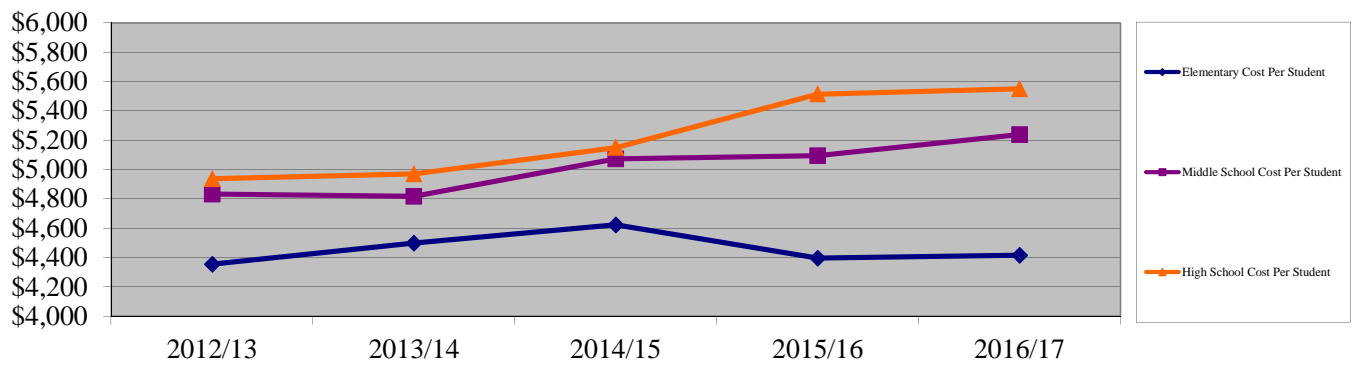
ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

PROGRAM	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	CHANGE		FORECAST		
	2012/13	2013/14	2014/15			\$	%	2017/18	2018/19	2019/20
Elementary Instruction	\$42,013,676	\$42,596,629	\$43,692,032	\$42,297,532	\$42,138,953	(\$158,579)	-0.4%	\$42,608,464	\$42,931,221	\$43,595,432
Middle School Instruction	25,606,811	25,770,206	26,828,598	27,357,172	28,617,283	1,260,111	4.6%	28,904,862	29,093,997	29,516,045
High School Instruction	36,167,089	36,496,514	38,707,633	41,071,058	41,713,171	642,113	1.6%	42,074,491	42,294,444	42,856,148
Other Regular Instruction	277,453	499,374	293,741	34,559	273,615	239,056	691.7%	275,510	276,495	279,742
Talented and Gifted Instruct.	4,345,348	4,291,086	4,420,046	4,580,922	4,655,262	74,340	1.6%	4,707,396	4,743,307	4,816,931
Special Education Programs	2,473,745	2,470,198	2,727,931	2,339,781	2,603,685	263,904	11.3%	2,623,607	2,634,893	2,667,359
Early Childhood Spec Ed	6,853,813	7,313,445	8,013,895	8,031,707	7,474,913	(556,794)	-6.9%	7,547,716	7,594,901	7,702,983
Student Act.-all inclusive	9,041,910	9,274,282	9,091,969	9,998,502	9,685,091	(313,412)	-3.1%	9,568,896	9,427,907	9,372,183
Tuition To Other Districts	687,987	700,072	629,603	707,802	684,000	(23,802)	-3.4%	667,018	648,547	636,607
Instructional Support	14,809,134	14,920,221	20,171,814	17,798,923	17,135,185	(663,739)	-3.7%	17,207,463	17,224,373	17,384,900
Professional Development	1,257,783	1,139,706	1,405,561	1,643,596	1,749,432	105,836	6.4%	1,746,064	1,737,433	1,743,897
Library Services	3,508,182	3,591,881	3,599,414	3,406,921	3,501,327	94,406	2.8%	3,518,036	3,523,361	3,557,954
Computer Assisted Instruct.	2,148,406	3,754,707	4,814,673	2,485,279	1,970,052	(515,227)	-20.7%	1,956,725	1,937,818	1,936,292
Building Administration	13,593,442	14,022,386	14,041,396	14,592,773	14,784,921	192,148	1.3%	14,940,706	15,045,326	15,270,109
General Admin. & Support	9,708,612	11,019,227	9,775,070	10,980,764	10,150,695	(830,069)	-7.6%	10,161,299	10,140,772	10,205,229
Care And Upkeep of Build.	23,477,467	25,108,598	24,587,397	25,269,439	25,952,693	683,254	2.7%	25,868,055	25,709,992	25,767,838
Transportation (No ECSE)	7,957,505	8,258,417	8,361,137	19,654,197	8,290,399	(11,363,798)	-57.8%	8,333,077	8,352,488	8,430,515
Child Nutrition & Warehouse	7,545,490	6,731,306	8,229,596	8,462,200	9,140,764	678,565	8.0%	9,434,126	9,509,847	9,586,500
Community Services	9,837,748	11,140,990	11,775,112	12,408,906	14,088,519	1,679,613	13.5%	13,818,361	13,765,439	13,713,576
Capital Outlay	7,228,397	5,114,332	4,875,571	31,119,548	42,247,206	11,127,658	35.8%	805,333	799,833	794,334
Debt Services	25,664,631	62,408,926	24,505,771	68,456,107	26,086,040	(42,370,067)	-61.9%	25,885,269	24,479,679	24,034,554
Grand Total	\$254,204,629	\$296,622,503	\$270,547,961	\$352,697,688	\$312,943,204	(\$39,754,484)	-11.3%	\$272,652,474	\$271,872,072	\$273,869,126

Expenditures by Program



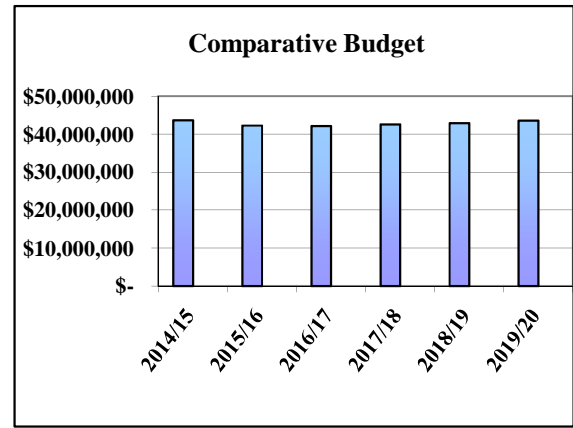
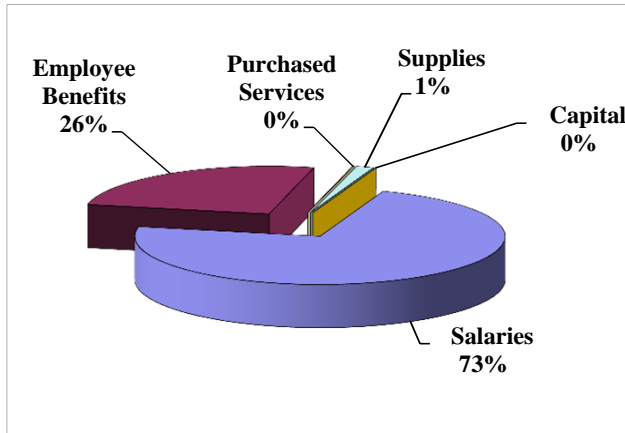
Cost Per Student



ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

ELEMENTARY INSTRUCTION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 33,166,205	\$ 31,117,077	\$ 30,608,027	\$ 30,967,534	\$ 31,219,774	\$ 31,719,291
Employee Benefits	9,861,204	10,320,941	10,835,528	10,962,797	11,052,092	11,228,926
Purchased Services	34,944	45,334	60,249	58,753	57,126	56,074
Supplies	588,829	809,707	635,149	619,380	602,228	591,141
Capital	40,849	4,473	-	-	-	-
Total	\$ 43,692,032	\$ 42,297,532	\$ 42,138,953	\$ 42,608,464	\$ 42,931,221	\$ 43,595,432



ELEMENTARY INSTRUCTION- \$42,138,953

The elementary curriculum/instruction portion of the budget provides the funds to pay teacher salaries and benefits, purchase materials, software, and manipulatives which will support curriculum as approved by the Board of Education. Staff development will continue to focus on implementation of new curriculum, revisions to curriculum, and continuing training in the area of acceleration/differentiation. Funding will continue to be provided for district-level math, language arts, reading and ESOL coaches. The 2016/17 budget includes curriculum adoption for K-5 language arts.

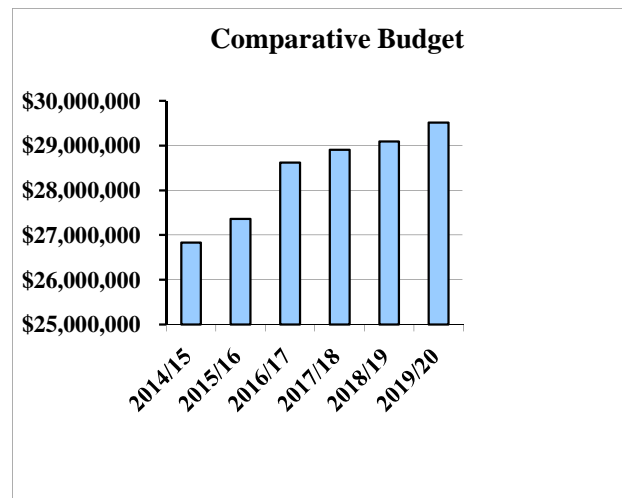
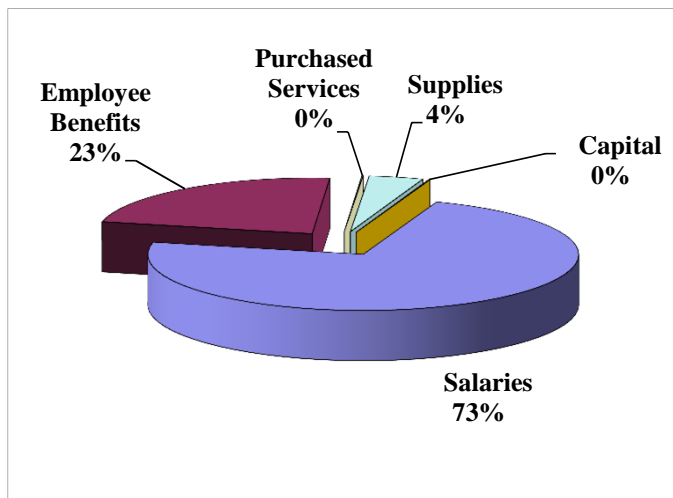
At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. The K-5 Reading Initiative is in the thirteenth year of implementation to insure that all students read at grade level. Funds are being provided to buy hardware, software, books and materials. In addition, staff development is being provided for regular classroom teachers in the area of reading instruction. To target students who are at risk of educational failure, and change the achievement level for those students in particular. The District will provide tuition-free full day kindergarten in 2016/17. Staff development will provide support to teacher's implementation of all new curriculum.

Salary costs in elementary instruction have are relatively flat with small increases in the forecast. Currently enrollment is declining but with expected development in one quadrant of the District we anticipate an increase in enrollment. Once actual enrollment is determined in September 2016 we would expect our salary cost for elementary instruction to increase for 2016/17. Overall teachers are provided a 3% increase per the ratified contract. Benefits are increasing due to the above mentioned salary increases, as well as changes in the District's insurance plan as employee premiums are estimated to increase 3.5%.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

MIDDLE SCHOOL INSTRUCTION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 19,876,289	\$ 20,700,947	\$ 20,765,911	\$ 21,009,817	\$ 21,180,949	\$ 21,519,844
Employee Benefits	5,941,044	6,267,414	6,505,623	6,582,035	6,635,648	6,741,818
Purchased Services	6,416	27,542	25,865	25,223	24,524	24,073
Supplies	953,471	344,268	1,292,784	1,260,687	1,225,776	1,203,210
Capital	51,378	17,001	27,100	27,100	27,100	27,100
Total	\$ 26,828,598	\$ 27,357,172	\$ 28,617,283	\$ 28,904,862	\$ 29,093,997	\$ 29,516,045



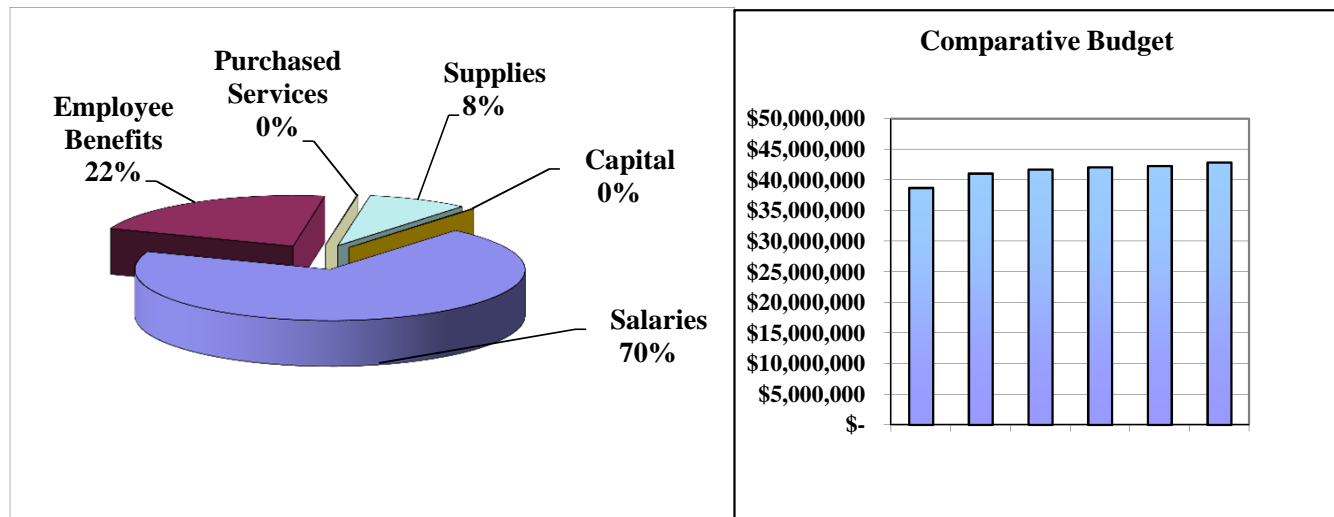
MIDDLE SCHOOL INSTRUCTION (grades 6-8)- \$28,617,283

The middle school curriculum/instruction portion of the budget provides the funds to pay teacher salaries and benefits. Funds will also provide for the purchase of textbooks, materials, software and equipment to support continuing implementation of all curriculum documents as approved by the Board of Education. At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. Much time, effort and energy is spent on proper professional development of teachers in the area of Common Core State Standards, best grading practices, first best instruction, evaluation instruments, and effective use of technology in the classroom. The 2016/17 budget includes curriculum adoptions for science, social studies and world language. Salary costs in 2016/17 will increase 3% with the teacher's contract and negotiation efforts. Benefits are increasing due to the above mentioned salary increases, as well as changes in the District's insurance plan as employee premiums are estimated to increase 3.5%.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

HIGH SCHOOL INSTRUCTION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 28,094,285	\$ 29,354,203	\$ 29,018,566	\$ 29,359,404	\$ 29,598,545	\$ 30,072,122
Employee Benefits	8,417,036	8,771,546	9,145,063	9,252,476	9,327,840	9,477,086
Purchased Services	21,994	25,780	26,500	25,842	25,126	24,664
Supplies	2,035,703	2,840,544	3,474,881	3,388,608	3,294,771	3,234,115
Capital	138,615	78,985	48,161	48,161	48,161	48,161
Total	\$ 38,707,633	\$ 41,071,058	\$ 41,713,171	\$ 42,074,491	\$ 42,294,444	\$ 42,856,148



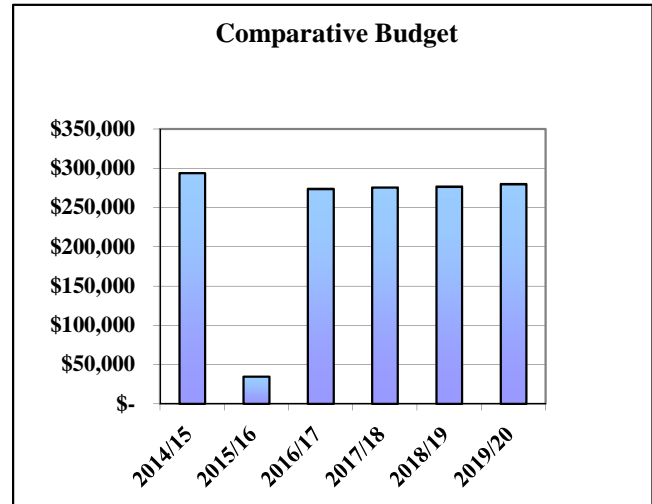
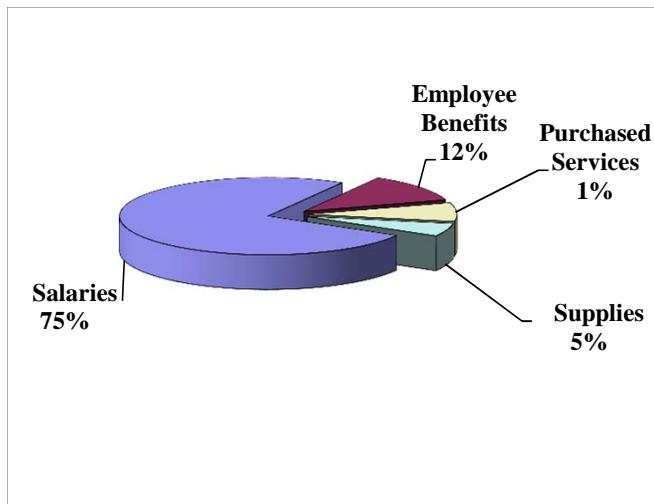
HIGH SCHOOL INSTRUCTION - \$41,713,171

The high school curriculum/instruction portion of the budget provides for teacher salaries and benefits and funds to purchase textbooks, supplies and general capital needs at the high school level. Salary costs in 2016/17 will increase 3% with the teacher's contract and negotiation efforts. Benefits are increasing due to the above mentioned salary increases, as well as changes in the District's insurance plan as employee premiums are estimated to increase 3.5%. At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. Much time, effort and energy is spent on proper professional development of teachers in the area of Common Core State Standards, best grading practices, first best instruction, evaluation instruments, and effective use of technology in the classroom. The 2016/17 budget included curriculum adoption for science and social studies.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

OTHER REGULAR INSTRUCTION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 230,441	\$ 29,390	\$ 205,183	\$ 207,593	\$ 209,284	\$ 212,632
Employee Benefits	34,848	3,370	32,382	32,762	33,029	33,558
Purchased Services	20,562	372	21,300	20,771	20,196	19,824
Supplies	7,890	1,427	14,750	14,384	13,985	13,728
Total	\$ 293,741	\$ 34,559	\$ 273,615	\$ 275,510	\$ 276,495	\$ 279,742



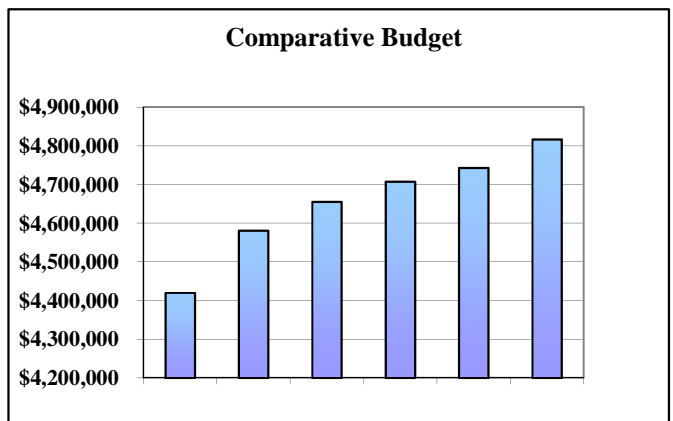
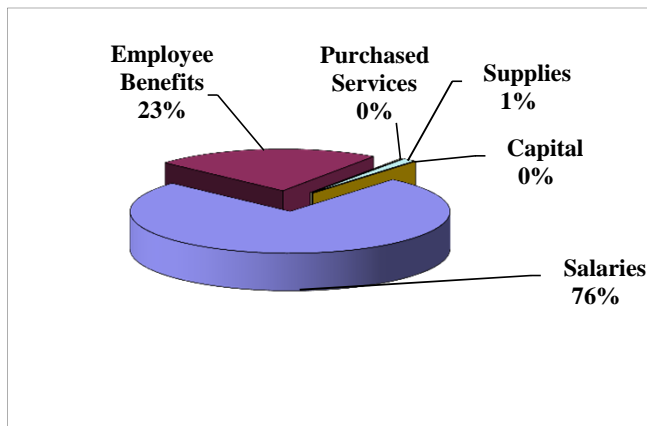
OTHER REGULAR INSTRUCTION - \$273,615

This program supports the K-12 curriculum/instruction by implementing our goal that each student will have a textbook or appropriate resources in both the core and foreign language areas. Funds also continue to support implementation of the library automation system for grades K-12. The allocation of these funds allows us to purchase the objective and ACT/SAT reports and to pre-code tests with student information.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

TALENT AND GIFTED INSTRUCTION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 3,359,490	\$ 3,505,986	\$ 3,522,726	\$ 3,564,102	\$ 3,593,133	\$ 3,650,623
Employee Benefits	977,061	1,016,242	1,062,965	1,075,450	1,084,210	1,101,557
Purchased Services	12,096	14,546	9,571	9,333	9,074	8,907
Supplies	50,728	43,031	60,000	58,510	56,890	55,843
Capital	20,672	1,117	-	-	-	-
Total	\$ 4,420,046	\$ 4,580,922	\$ 4,655,262	\$ 4,707,396	\$ 4,743,307	\$ 4,816,931



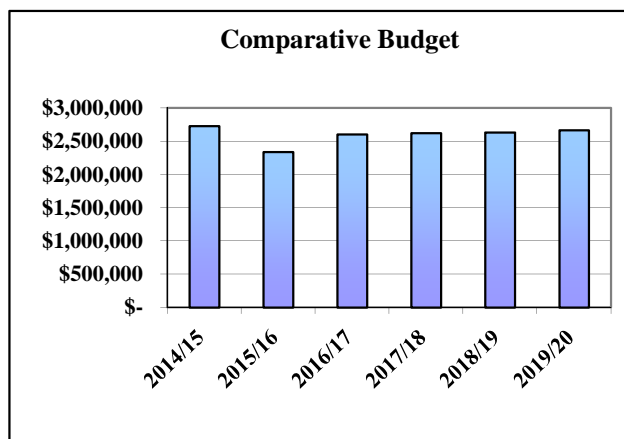
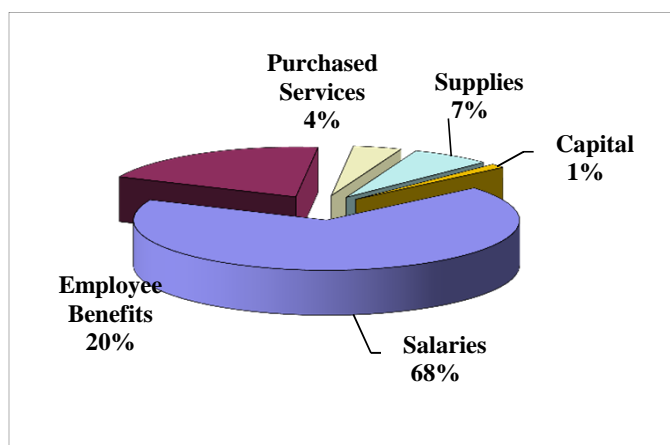
TALENTED & GIFTED INSTRUCTION - \$4,655,262

Talented and gifted instruction costs are partially offset by budgeted revenues. fees, curriculum writing and staff development. Our K-12 Gifted Program utilizes school-based continuous improvement.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

SPECIAL PROGRAMS

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 1,907,524	\$ 1,566,881	\$ 1,763,670	\$ 1,784,385	\$ 1,798,920	\$ 1,827,702
Employee Benefits	543,411	454,409	526,150	532,330	536,666	545,253
Purchased Services	73,035	65,784	105,700	103,076	100,221	98,376
Supplies	176,484	224,785	175,165	170,816	166,086	163,028
Capital	27,476	27,922	33,000	33,000	33,000	33,000
Total	\$ 2,727,931	\$ 2,339,781	\$ 2,603,685	\$ 2,623,607	\$ 2,634,893	\$ 2,667,359



SPECIAL PROGRAMS - \$2,603,685

The District responds to the needs of students who are culturally different, at risk of educational failure, bilingual, or have special needs by providing a broad spectrum of programs, services, and resources. Programs and services, including Special School District (SSD) are available district-wide at all levels. The programs, including Parents as Teachers, First Steps, SSD, health centers and mental health agencies, aim to enhance the academic success of students identified as at-risk .

* At the elementary level, Care Teams meet regularly to develop strategies for addressing the needs of at-risk students. Title I programs provide skills for students struggling with basic skills.

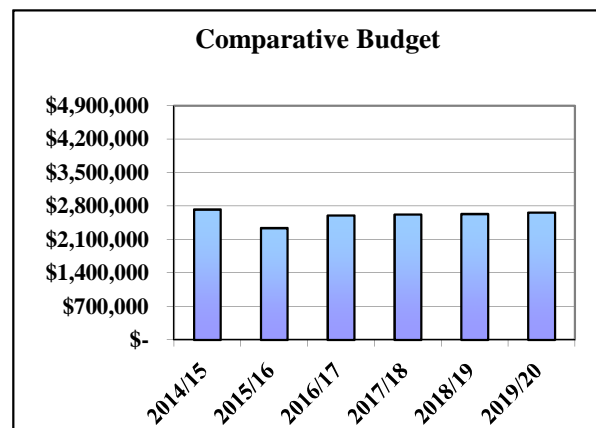
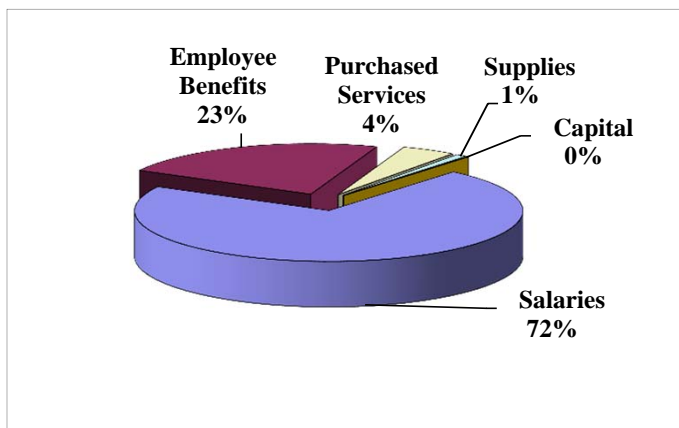
* At the middle school level, grade level teams meet daily to create interventions addressing the needs of at-risk students. Title I VICC funds are also used to promote skills for students struggling with reading. Literacy coaches have been implemented for students experiencing academic difficulties as well as tutoring being offered both by teacher help sessions and peer tutoring.

* At the high school level, tutoring is available both through teacher help sessions and peer tutoring. Mentoring programs link students with staff to offer a one-to-one contact. The Individualized Learning Center (ILC) educates students (middle and high school) who are in danger of dropping out of school because they experience difficulty in the regular school setting, lack basic skills, low self-esteem, and/or experience poor peer relationships.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

EARLY CHILDHOOD SPECIAL EDUCATION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 4,741,195	\$ 4,960,322	\$ 5,358,578	\$ 5,421,517	\$ 5,465,677	\$ 5,553,128
Employee Benefits	1,504,016	1,543,703	1,698,835	1,718,789	1,732,789	1,760,513
Purchased Services	1,692,769	1,440,961	337,800	329,413	320,291	314,395
Supplies	62,821	60,474	68,600	66,897	65,044	63,847
Capital	13,094	26,247	11,100	11,100	11,100	11,100
Total	\$ 8,013,895	\$ 8,031,707	\$ 7,474,913	\$ 7,547,716	\$ 7,594,901	\$ 7,702,983



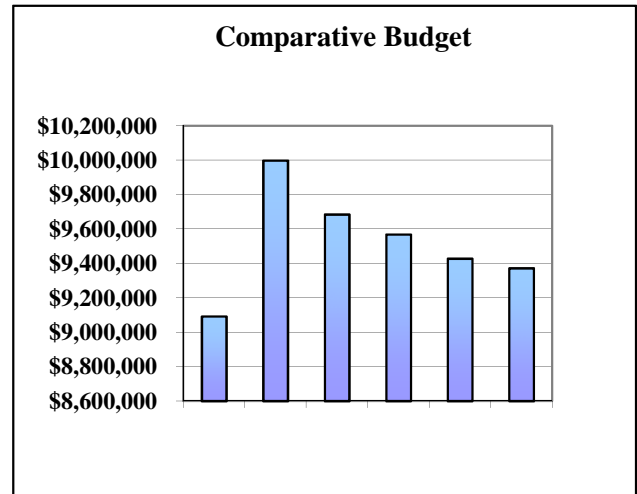
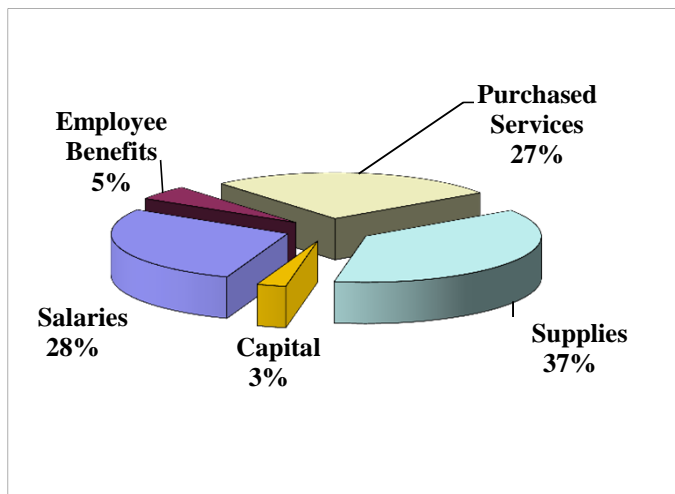
EARLY CHILDHOOD SPECIAL EDUCATION- \$7,474,913

In 2002/03, the District assumed responsibility for the provision of early childhood special education services. Previously, the services were provided by the Special School District of St. Louis County. Early childhood special education is a federally mandated program funded 100% through State and Federal funds. The program provides special education and related services to pre-kindergarten children who are evaluated and determined eligible for services. Related services can include but are not limited to speech-language therapy, physical therapy, occupational therapy, music therapy, nutrition therapy, and transportation. An Individual Education Program is established for each eligible child and all services are delivered by professionals certified in early childhood special education or in the related services. Early childhood special education services are provided throughout the District in a variety of settings. The program operates on the philosophy of supportive inclusion through integrated classroom settings whenever appropriate. Transportation expenditures related to this program are included in this schedule.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

STUDENT ACTIVITIES

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 3,257,966	\$ 3,231,090	\$ 2,728,918	\$ 2,760,971	\$ 2,783,460	\$ 2,827,995
Employee Benefits	563,055	240,494	492,238	498,019	502,076	510,109
Purchased Services	1,612,259	2,710,484	2,584,400	2,520,236	2,450,445	2,405,333
Supplies	3,497,769	3,517,765	3,619,535	3,529,671	3,431,927	3,368,746
Capital	160,919	298,669	260,000	260,000	260,000	260,000
Total	\$ 9,091,969	\$ 9,998,502	\$ 9,685,091	\$ 9,568,896	\$ 9,427,907	\$ 9,372,183



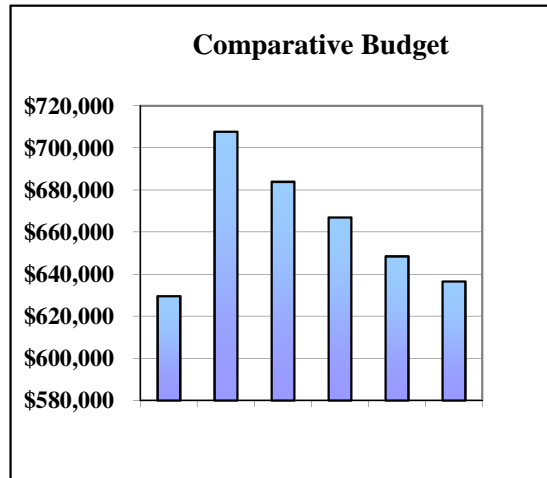
STUDENT ACTIVITIES - \$9,685,091

These budget funds support direct and personal services for public school students such as entertainment, clubs, band, and orchestra that are operated by the student body under the guidance and direction of an adult and are not part of the regular instruction program. The activities are partially or wholly self-supporting. This schedule is inclusive of self-funded activities, school-sponsored athletics and other activities. Transportation expenditures related to student activities are currently reported in the Transportation program but will be transferred to this program at year end.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

TUITION TO OTHER DISTRICTS

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	629,603	707,802	684,000	667,018	648,547	636,607
Supplies	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Total	\$ 629,603	\$ 707,802	\$ 684,000	\$ 667,018	\$ 648,547	\$ 636,607



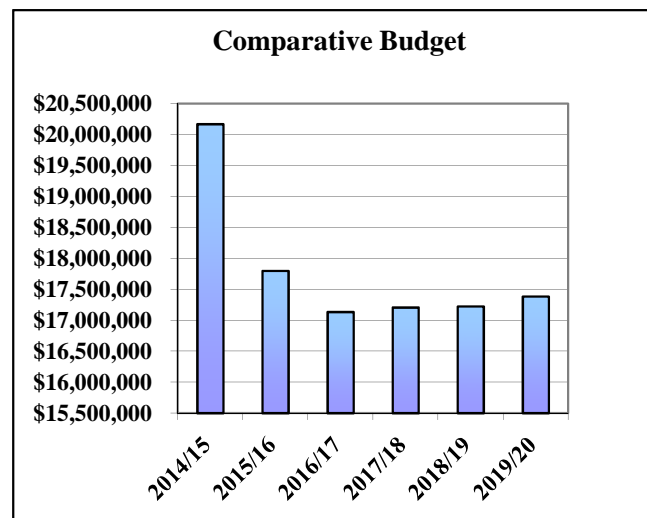
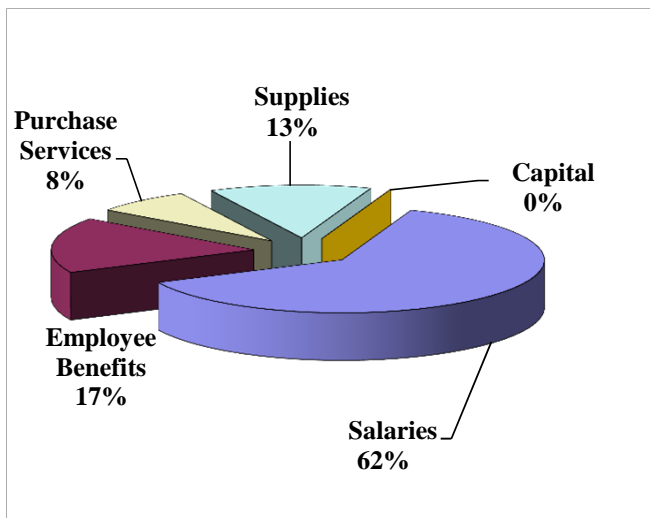
TUITION TO OTHER DISTRICTS - \$684,000

These expenditures are to reimburse other local educational authorities for the cost of educating the District's students. The largest portion is a pass-through of revenue from the State to the Special School District (SSD). SSD handles the education of special needs students for all school districts in St. Louis County.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

INSTRUCTIONAL SUPPORT

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 9,935,475	\$ 10,652,594	\$ 10,689,798	\$ 10,815,355	\$ 10,903,450	\$ 11,077,905
Employee Benefits	2,726,341	2,770,152	2,918,675	2,952,956	2,977,009	3,024,641
Purchased Services	631,720	765,860	1,313,319	1,280,712	1,245,247	1,222,322
Supplies	5,720,714	3,301,646	2,213,393	2,158,440	2,098,668	2,060,032
Capital	1,157,565	308,671	-	-	-	-
Total	\$ 20,171,814	\$ 17,798,923	\$ 17,135,185	\$ 17,207,463	\$ 17,224,373	\$ 17,384,900



INSTRUCTIONAL SUPPORT - \$17,135,185

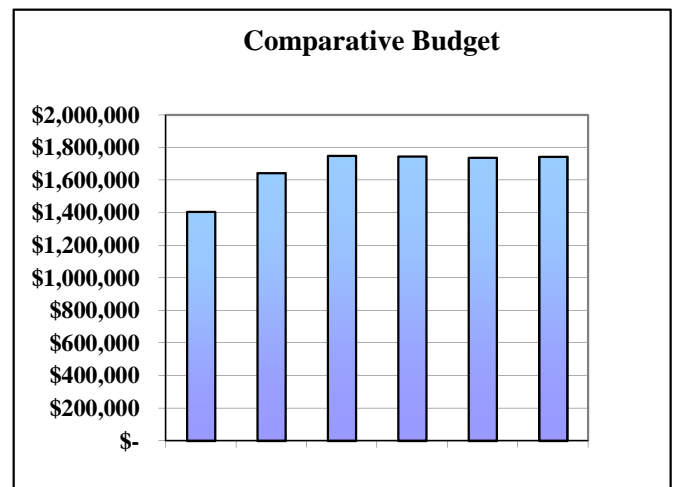
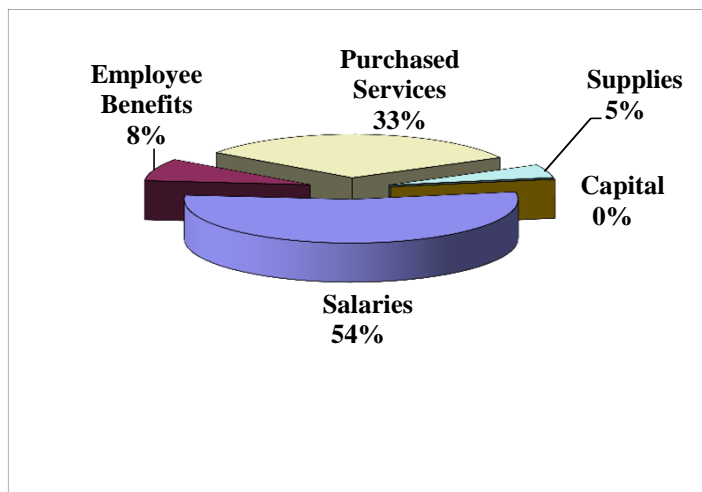
This area of the budget covers the costs of salaries, services and supplies for administrative, technical and logistical support to facilitate and enhance instruction. Included are costs associated with planning, developing and implementing curriculum development, student attendance, social services and guidance, standardized testing programs and health services. Beginning with the 2014/15 school year the District has been able to cycle curriculum development and adoptions into the budget to ensure supplies and materials are in place at the beginning of the school year for our students. Below table summarizes 2016/17 costs of curriculum development:

Language Arts K-5	\$ 301,988
Language Arts 6-8	169,915
Science	2,575,430
Business Education	285,097
Math K-5	459,396
Math 6-12	465,786
Social Studies 9-12	599,371
World Language	590,021
	<hr/>
	\$ 5,447,004

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

PROFESSIONAL DEVELOPMENT

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 645,341	\$ 855,695	\$ 950,096	\$ 961,255	\$ 969,085	\$ 984,590
Employee Benefits	117,745	131,162	145,414	147,121	148,320	150,693
Purchased Services	569,118	620,599	567,862	553,763	538,429	528,516
Supplies	71,713	36,140	86,060	83,923	81,599	80,097
Capital	1,644	-	-	-	-	-
Total	\$ 1,405,561	\$ 1,643,596	\$ 1,749,432	\$ 1,746,064	\$ 1,737,433	\$ 1,743,897



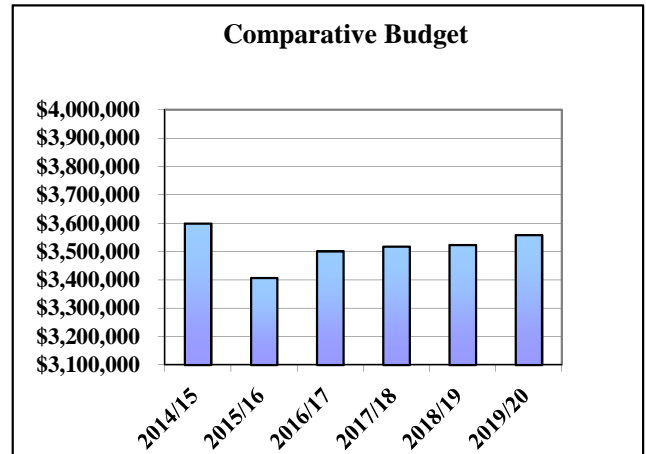
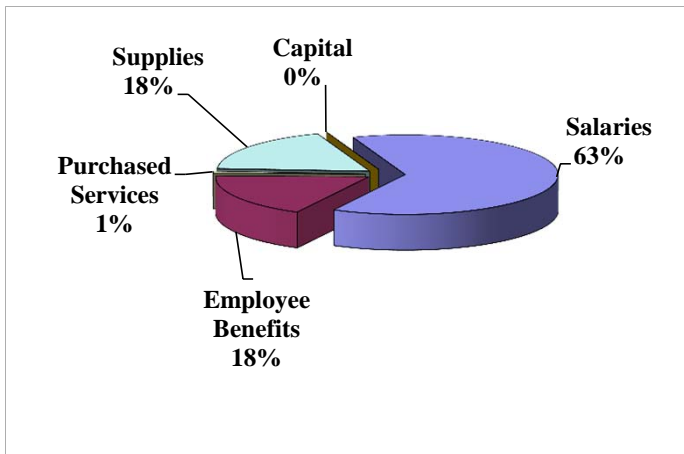
PROFESSIONAL DEVELOPMENT - \$1,749,432

These expenditures are designed to contribute to the professional development of staff members. These expenditures meet the objectives of the Board of Education approved comprehensive school improvement plan (CSIP) and support the acceleration/differentiation and assessment driven instruction model underlying that CSIP plan.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

LIBRARY SERVICES

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 2,343,358	\$ 2,198,920	\$ 2,215,262	\$ 2,241,281	\$ 2,259,537	\$ 2,295,690
Employee Benefits	629,621	590,695	618,274	625,536	630,631	640,721
Purchased Services	515	2,731	23,919	23,332	22,694	22,283
Supplies	625,920	614,575	643,872	627,886	610,499	599,260
Capital	-	-	-	-	-	-
Total	\$ 3,599,414	\$ 3,406,921	\$ 3,501,327	\$ 3,518,036	\$ 3,523,361	\$ 3,557,954



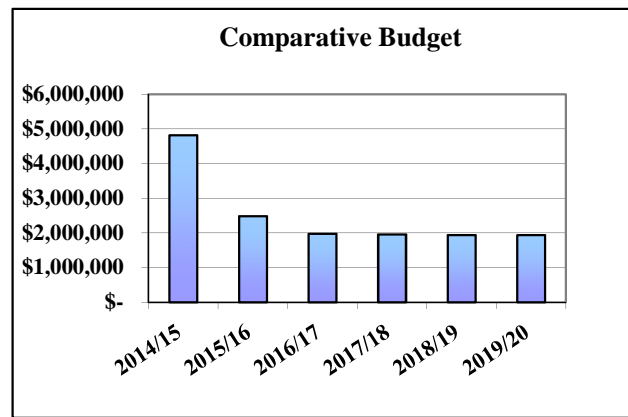
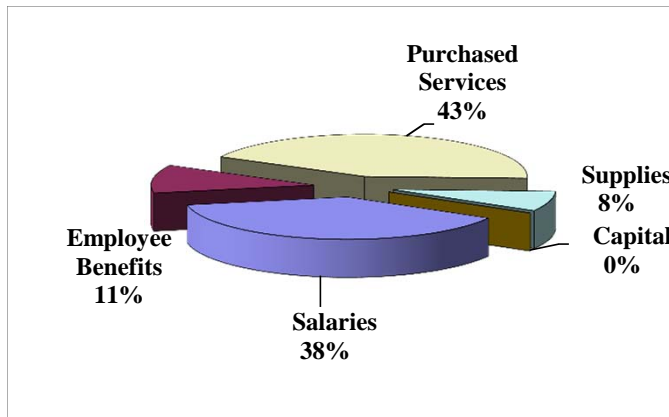
LIBRARY SERVICES - \$3,501,327

The budgeted expenditures cover the salaries and related benefits for all certified librarians. It also funds the purchase, processing, circulation and inventory of library materials (i.e.: print materials such as books and magazines as well as electronic materials such as Destiny and database subscriptions, ebooks, audio books, etc.) These materials and supplies are vital for the successful implementation of the Library program goals which include supporting subject area curriculums, teaching information literacy skills, and implementing the standards for the Common Core and 21st Century Learning Skills. It is important that our students have these opportunities to become college and career ready, independent readers and critical thinkers.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

COMPUTER ASSISTED INSTRUCTION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 694,791	\$ 758,703	\$ 761,011	\$ 769,949	\$ 776,221	\$ 788,640
Employee Benefits	191,317	202,858	211,965	214,455	216,201	219,661
Purchased Services	720,921	858,988	846,100	825,093	802,245	787,476
Supplies	96,270	237,402	150,976	147,228	143,151	140,515
Capital	3,111,374	427,328	-	-	-	-
Total	\$ 4,814,673	\$ 2,485,279	\$ 1,970,052	\$ 1,956,725	\$ 1,937,818	\$ 1,936,292



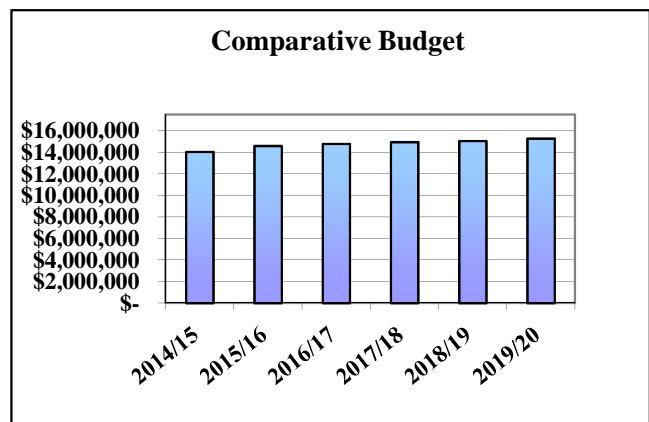
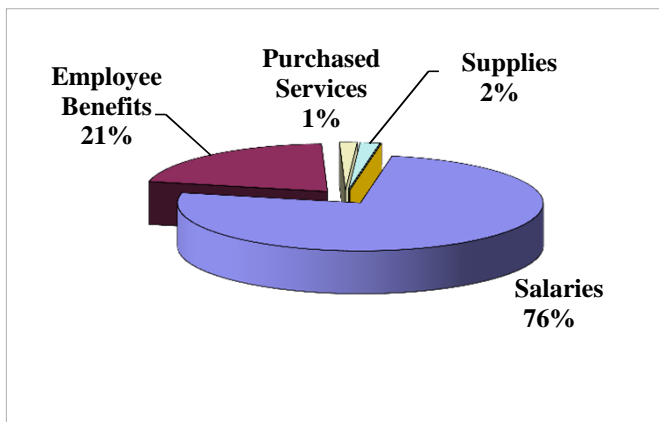
COMPUTER ASSISTED INSTRUCTION - \$1,970,052

This portion of the budget is used for salaries for the computer support specialists as well as all services, supplies and instructional apparatus for computer related instruction. Included here are planning, programming, writing, and presenting educational projects especially compiled for technology supported instruction. The decrease in expenditures is related to technology equipment funded from the bond issue proceeds.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

BUILDING ADMINISTRATION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 10,702,212	\$ 11,079,458	\$ 11,181,848	\$ 11,313,185	\$ 11,405,334	\$ 11,587,819
Employee Benefits	2,880,293	3,003,205	3,114,428	3,151,009	3,176,675	3,227,501
Purchased Services	192,420	269,209	230,139	224,425	218,210	214,193
Supplies	266,472	240,901	258,506	252,088	245,107	240,595
Capital	-	-	-	-	-	-
Total	\$ 14,041,396	\$ 14,592,773	\$ 14,784,921	\$ 14,940,706	\$ 15,045,326	\$ 15,270,109



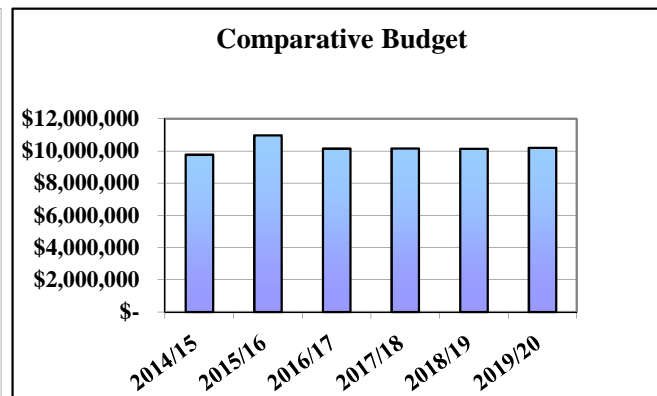
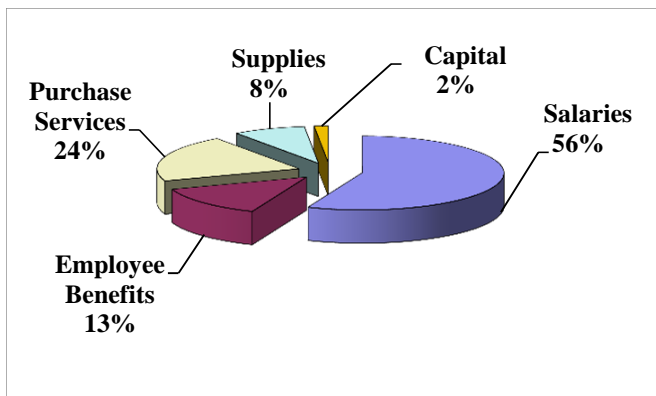
BUILDING ADMINISTRATION - \$14,784,921

These expenditures are concerned with directing and managing the operation of the District's school sites. These include the salaries for the principals, assistant and associate principals and other assistants in general supervision or support of the operation of the school, evaluation of staff members, professional development, and coordination of school instructional activities.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

GENERAL ADMINISTRATION & SUPPORT

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 5,543,289	\$ 5,921,235	\$ 5,704,606	\$ 5,771,609	\$ 5,818,621	\$ 5,911,719
Employee Benefits	1,334,503	1,354,000	1,365,869	1,381,911	1,393,167	1,415,458
Purchased Services	2,001,740	2,426,951	2,084,788	2,033,028	1,976,729	1,940,338
Supplies	533,484	857,098	833,033	812,351	789,855	775,314
Capital	362,054	421,480	162,400	162,400	162,400	162,400
Total	\$ 9,775,070	\$ 10,980,764	\$ 10,150,695	\$ 10,161,299	\$ 10,140,772	\$ 10,205,229



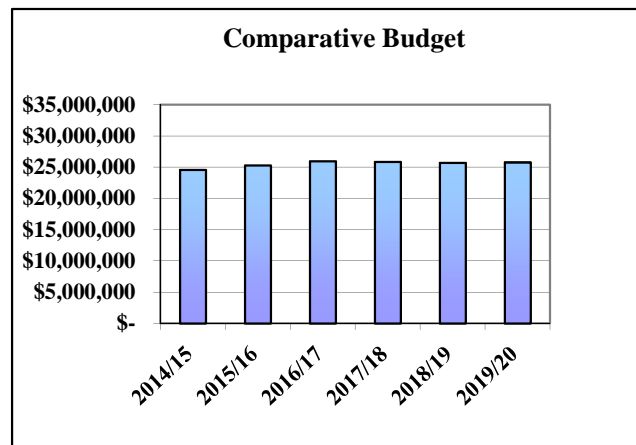
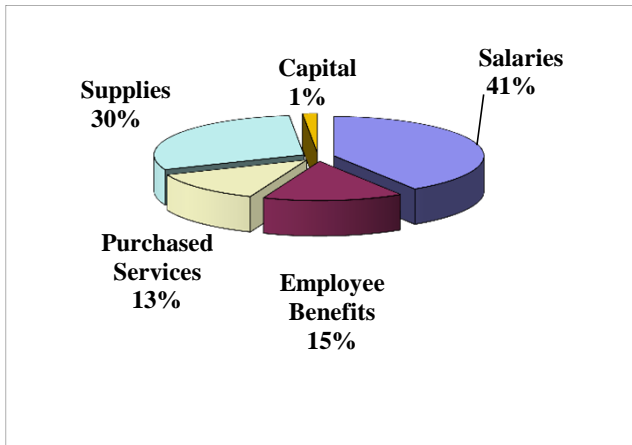
GENERAL ADMINISTRATION - \$10,150,695

This part of the budget includes the activities concerned with establishing and administering policy for operating the District as a whole. These costs cover the activities of the Board of Education, the Superintendent, community relations, human resource and staff relations, fiscal and budgeting services, financial reporting, audit and data processing services, salaries and supplies, copier leases, software maintenance and security costs.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

CARE AND UPKEEP OF FACILITIES

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 10,001,006	\$ 10,724,021	\$ 10,629,381	\$ 10,754,229	\$ 10,841,825	\$ 11,015,294
Employee Benefits	3,930,948	3,552,408	3,927,037	3,973,162	4,005,525	4,069,613
Purchased Services	2,869,119	3,255,370	3,309,125	3,226,967	3,137,606	3,079,844
Supplies	7,265,340	7,500,320	7,679,290	7,505,837	7,317,176	7,195,227
Capital	520,984	237,320	407,860	407,860	407,860	407,860
Total	\$ 24,587,397	\$ 25,269,439	\$ 25,952,693	\$ 25,868,055	\$ 25,709,992	\$ 25,767,838



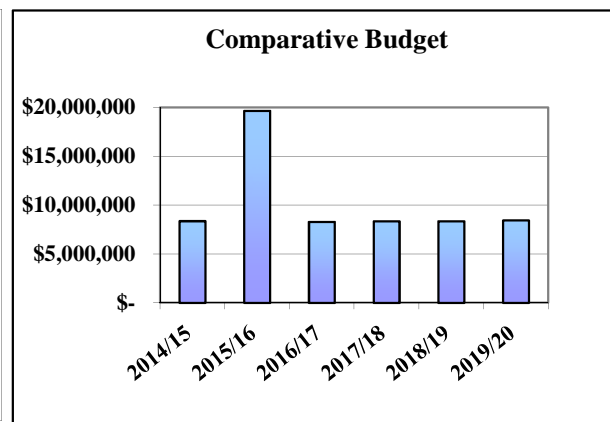
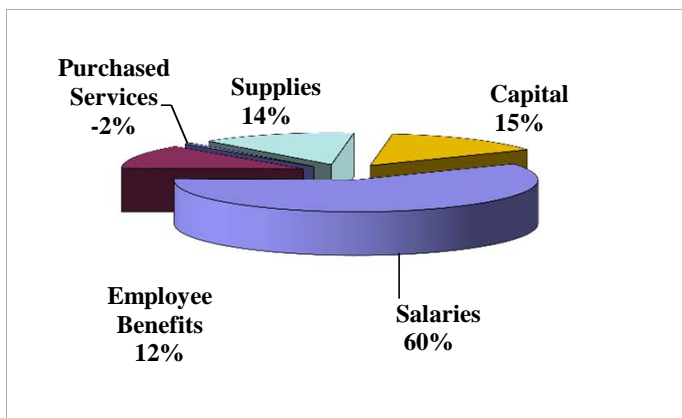
CARE AND UPKEEP OF FACILITIES - \$25,952,693

This portion of the budget covers the salary for approximately 250 custodial, maintenance and facilities support staff members and professional employees. Supplies, services and capital expenditures (non-bond issue related) for all activities concerned with keeping all physical facilities open, comfortable and safe as well as maintaining grounds, building and equipment in an efficient, working condition are also paid from this department.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

TRANSPORTATION

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ -	\$ -	\$ 4,941,402	\$ 4,999,441	\$ 5,040,163	\$ 5,120,806
Employee Benefits	-	-	1,015,159	1,027,083	1,035,448	1,052,016
Purchased Services	6,277,791	6,368,898	(57,185)	(55,765)	(54,221)	(53,223)
Supplies	2,083,346	783,334	1,156,153	1,127,449	1,096,227	1,076,046
Capital	-	12,501,965	1,234,870	1,234,870	1,234,870	1,234,870
Total	\$ 8,361,137	\$ 19,654,197	\$ 8,290,399	\$ 8,333,077	\$ 8,352,488	\$ 8,430,515



TRANSPORTATION - \$8,290,399

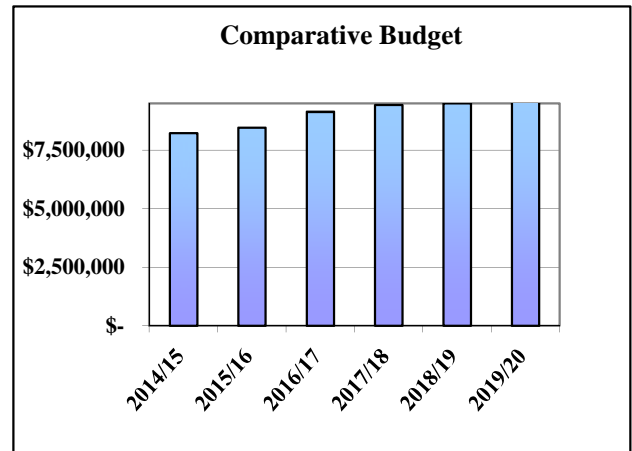
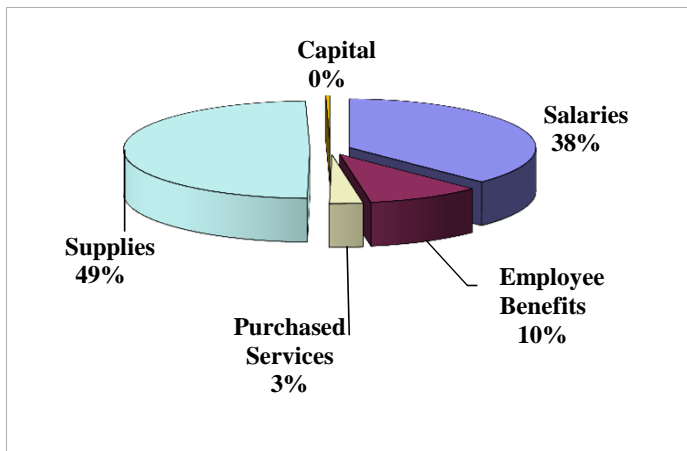
This section of the budget covers expenses incurred by the District in transporting K-12 students to and from home and school and for school sponsored field trips utilizing the District's owned vehicles and drivers. In 2015/16, the District determined that purchasing and operating its own fleet of buses and staff was more cost effective than contracting with a transportation vendor, and consequently, 186 buses were purchased and approximately 176 bus drivers and 34 additional staff were hired for the 2016/17 school year. The District will continue to issue an annual fuel bid, and the selected vendor's annual fuel contract term will be limited to the 2016/17 school year. Purchased Services expenditure amounts are the result of the net of the transfer of transportation expenditures to other programs. The capital budget in this department relates to the principal and interest payments on the lease purchase of the buses that was expected to be completed by June 30, 2016.

This program does not include transportation expenditures for Early Childhood Special Education students.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

CHILD NUTRITION & WAREHOUSE

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 3,108,444	\$ 3,315,439	\$ 3,426,138	\$ 3,466,380	\$ 3,494,614	\$ 3,550,528
Employee Benefits	585,685	636,531	900,453	911,213	918,758	933,501
Purchased Services	239,184	307,081	264,275	272,203	277,647	283,200
Supplies	3,793,507	4,153,149	4,514,898	4,749,330	4,783,827	4,784,271
Capital	502,777	50,000	35,000	35,000	35,000	35,000
Total	\$ 8,229,596	\$ 8,462,200	\$ 9,140,764	\$ 9,434,126	\$ 9,509,847	\$ 9,586,500



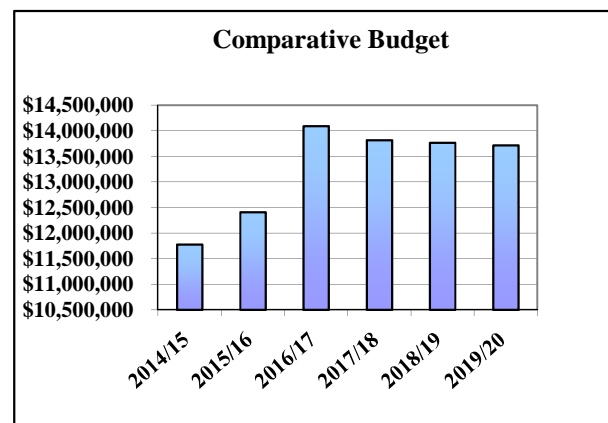
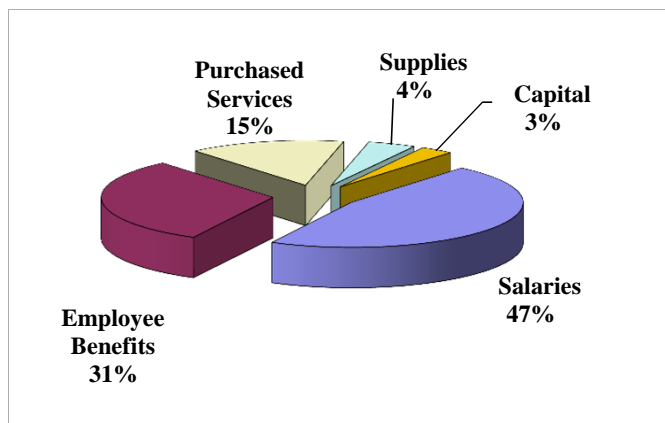
CHILD NUTRITION SERVICES- \$9,140,764

The Child Nutrition Services serves breakfast, lunch, snacks and catering within the Rockwood School District. The Department served 1,443,156 lunches and 282,671 breakfast during the 2015-16 school year. Costs included in the area include all food and supply items, management of the program, handling all free and reduced meal applications, salaries for over 200 employees, and equipment for 30 kitchens. The program pays the district for indirect cost association with running the programs, approximately \$585,00 annually, in accordance with the State guidelines. The department maintains all the necessary record keeping for the State of Missouri and the USDA National School Lunch program and the Breakfast program.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

COMMUNITY SERVICES

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Salaries	\$ 5,749,677	\$ 6,122,520	\$ 6,554,651	\$ 6,554,651	\$ 6,554,651	\$ 6,554,651
Employee Benefits	3,345,584	3,820,043	4,401,472	4,401,472	4,401,472	4,401,472
Purchased Services	1,224,105	1,663,263	2,067,024	2,025,684	1,985,170	1,945,467
Supplies	754,143	470,196	633,058	620,397	607,989	595,830
Capital	701,604	332,885	432,314	216,157	216,157	216,157
Total	\$ 11,775,112	\$ 12,408,906	\$ 14,088,519	\$ 13,818,361	\$ 13,765,439	\$ 13,713,576



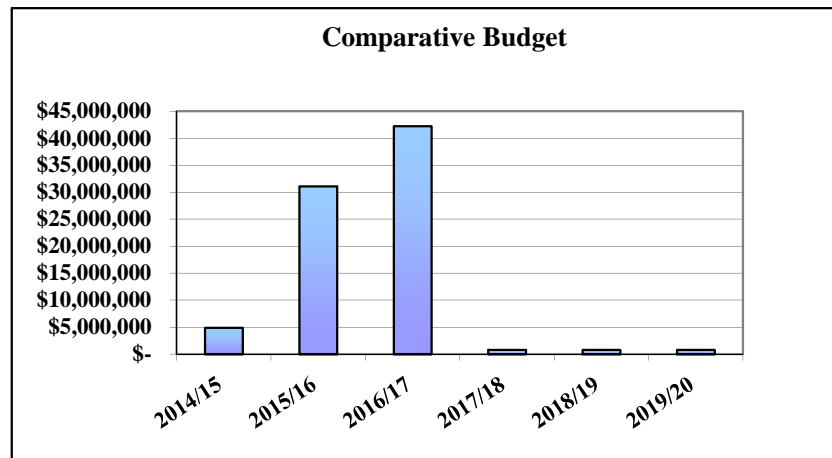
COMMUNITY SERVICES - \$14,088,519

These expenditures are in support of services provided to the community as a whole or certain target segments in particular. These costs support programs related to providing fee-based opportunities to the citizens of the District. These expenditures, with the exception of District supported Early Childhood and non-public school expenditures, are self-supported through the Community Education fee structure and include School-Age Care, Aquatics, Youth & Adult Sports, Visual and Performing Arts, Babler Outdoor Education Center, and Enrichment programs. In 2014/15, a new Community Education partnership began between the Rockwood and Parkway School Districts. The partnership began a new era and launched a unique collaboration that will serve as a model for districts across the country. It offers a broad range of programs and services to community members across both Districts. The partnership is expanding to 9 additional sites in 2016/17 therefore costs associated with this program will increase as additional programs are made available through the partnership. Transportation expenditures related to the Community Services program's activities are currently reported in the Transportation program but will be transferred to this program at year end.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

CAPITAL OUTLAY

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	4,875,571	31,119,548	42,247,206	805,333	799,833	794,334
Total	\$ 4,875,571	\$ 31,119,548	\$ 42,247,206	\$ 805,333	\$ 799,833	\$ 794,334



CAPITAL OUTLAY - FACILITY ACQUISITION - \$42,247,206

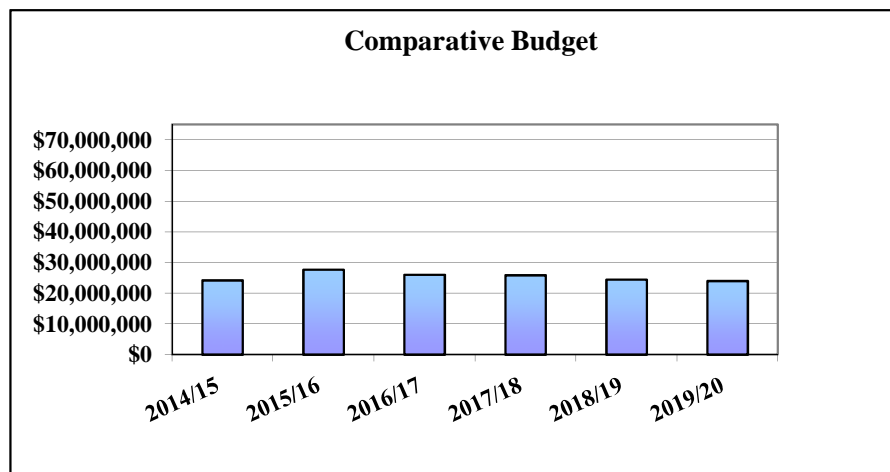
This portion of the budget supports the acquisition of land and buildings, improvement and major maintenance of buildings, construction of buildings, additions to buildings as well as initial installation of service systems and costs for lease purchase obligations. The 2014/15 budget included non-recurring maintenance projects that were spent from fund balances.

A thorough review of the District's facilities occurs each school year. As mentioned above, the District has completed high need non-recurring maintenance projects that were paid from excess operating funds. With fund balances projected to be close to the Board's 22% target a recommendation was made during 2014/15 to issue new general obligation bonds as well as transition to an established dedicated building fund tax rate. Based on current debt levels and commitments, it is projected the transition could cover 9 years. A \$68.95 million bond issue that was authorized and approved by the Community allows the District to cover routine maintenance and special projects during this transition period. The District sold \$35 million in general obligation bonds in June 2015 and \$33.95 million in 2016/17. The District has budgeted the full amount of the bond issuance in the subsequent year of sale, allowing for the budget to be available for all projects.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENDITURE SUMMARY BY PROGRAM**

DEBT SERVICES

	Actual 2014/15	Projected 2015/16	Budget 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Principal	\$ 17,540,000	\$ 18,250,000	\$ 18,775,000	\$ 19,015,000	\$ 18,255,000	\$ 18,455,000
Interest	6,426,466	9,467,679	7,300,000	6,864,728	6,219,178	5,574,054
Paying Fee	253,030	1,000	5,500	5,500	5,500	5,500
Total	\$24,219,495	\$27,718,679	\$26,080,500	\$25,885,228	\$24,479,678	\$24,034,554



DEBT SERVICE - \$26,080,500

This area of the budget covers principal, interest and paying agency fees for all bonded debt of the District. Projections for future years include debt service for current bonded debt total outstanding debt as of June 30, 2016 is \$185,155,000. The Debt Service Fund will service this debt in the future years forecast and until 2036.



INFORMATIONAL SECTION

History of RSD

1900s

1908 • Consolidated School District Forms. Consolidation of Eureka, Minche, Crescent and Augustine school districts.

1909 • Eureka High School built. Took place of the original high school that was in the "Opera House." First principal is J. Varnum Jones.

1910s

1912 • First graduating class - Eureka High School. Seven members of the graduating class.

1920s

1930s

1932 • District purchased its first (2) buses. State law provided aid for bus transportation.

1934 • Administrative Annex building built. Formerly Eureka High School and Eureka Junior High School.

1935 • District changed name to Town School District of Eureka.

1938 • Ellisville and Ballwin Elementary Schools built. First Principal was Chloe Lowe, who served as area principal until 1949.

1940s

1949 • District changed name to Re-Organized District No. 6. • Morgan Selvidge becomes Superintendent of Schools. Served until 1970.

1950s

1950 • Early Childhood Center at Vandover built. (Formerly Vandover Elementary School)

1951 • Chesterfield Elementary School built. First principal is Miss Garlin Kellison. • Pond Elementary School built. First principal is Allen Crawford.

1953 • Eureka Elementary School built. First principal is H.W. Lloyd.

1950 • Ballwin Elementary joined the district in

1950s

August of 1950. Miss Margaret Sutton was principal at Ballwin when the school was incorporated into the District.

1954 • Eureka Junior High School established. First principal is Craig Wilson. Located in the old elementary building (original EHS). • Crestview Junior High School built. First principal is William Landes. Building became Babler Elementary in 1989.

1957 • Westridge Elementary School built. First principal is Robert J. Stanley.

1960s

1960 • Lafayette High School opens. Became Crestview Junior High in 1989. First principal is Art Keller.

1964 • District changed name to Rockwood District R-6.

1965 • Geggie Elementary School opens. Original principal was Mynatt Scott. Named after Robert T. Geggie who served on the Board from the time of reorganization until 1970. • Bowles Elementary School built. First principal is Richard Pennycuick. • Woerther Elementary School built Jan. 1965. Named after Henry Woerther who had served on the Old Ballwin School Board. First principal is Margaret Sutton.

1966 • Kindergarten began.

1968 • Morgan Selvidge Junior High built. First principal is Ray Eickmeyer. Named after Morgan Selvidge, Superintendent of Schools from 1949-1970.

1970s

1973 • Eureka High School occupies new campus. • Kellison Elementary School built. Named after Miss Garlin Kellison, a well-known teacher and principal in Rockwood. First principal is Richard Pennycuick. • Westview School built. Purchased by Rockwood from Special School District in 1983 and dedicated to Matthew E. Sullivan. Became the Center for Creative Learning in 1997.

Enrollment Projection Methodology

Overview

The Rockwood School District, as well as the United States, is undergoing major shifts in public school enrollment. These shifts in enrollment are the result of many factors, including but not limited to: fertility rates, birth rates, infant mortality rates, land use policies, new housing, removal of existing housing, change in household composition, interest rates, boundary changes, changes in educational delivery, private schools, home schooling, new policies governing education such as charter schools, new populations to be served [i.e. preschool], immigration policy, the changing economy, war and peace. Obviously, some of these can be projected with some degree of reasonable accuracy and others cannot.

Looking back over the past 40 years, there have been some demographic, economic and social changes. The three largest factors include the baby boom, birth control, and the development of suburbs. The baby boom of the late 1940s and 50s was followed by the baby bust of the 1960s and 70s.

The size of a family today is at an all-time low and is not likely to decline dramatically. Analysis of the 2010 census indicates that the number of women of childbearing age in Rockwood School District attendance boundaries is declining when compared to the 2000 census. Less women of childbearing age translates into a reduction in the number of births in Rockwood, unless there is greater in-migration of women in their 20-40's. However, given the current economic conditions, home sales are declining substantially--St. Louis County shows approximately 50% less existing home sales in 2011 versus 2005. This decline dramatically affects the in-migration of women, and will contribute to a declining enrollment in Rockwood School District.

At the same time, new housing is being developed. In determining future enrollments, the most important factors will be actual numbers of births, turnover of existing neighborhoods, amount of new housing, and change in household composition. In addition, any one of the following events could cause a significant change in projected enrollments.

- Boundary Adjustments
- New School Openings
- Program Additions or Changes
- Full Day Kindergarten
- Preschool
- Attendance Generating Special School District (SSD) Students
- Change in Grade Configuration
- Magnet Schools
- Zoning Changes
- Unplanned New Housing
- Planned/Not Built Housing Developments
- Interest Rates
- Private Schools
- Change in the Economy

Projection Methodologies

In developing enrollment projections, it is helpful to approach the process from a more global level. There are a number of methodologies that have been developed for the District to project student enrollment. They are as follows:

➤ Cohort Survival Method

Cohort survival projections use historic birth data and historic school enrollments to "age" a known population throughout the school grades. A "survival ratio" is developed and multiplied by the prior year's enrollment to determine the following year's totals. The result is a linear forecast that presumes the continuation of prior trends. This method is useful in areas where the

population is stable, and there has been no significant fluctuation in enrollment or births from year to year. In some cases the survival ratio is adjusted where historic trends are not anticipated to repeat or continue.

➤ **Live Birth Analysis**

There is not a grade cohort to follow for students coming into kindergarten, therefore live birth rates are used to develop a survival ratio. Babies born five years previous to the kindergarten class are compared in number, and a ratio based on regression analysis is developed to project future kindergarten enrollments.

➤ **Student Enrollment by Grade Analysis**

By grade analysis draws trends from the review of each K-12 grade and the percent of the total student enrollment that each grade represents. The trends for a point in time ten years ago, five years ago and the current year are analyzed for patterns of enrollment movement. Assumptions for future patterns are made to the future enrollment of the district.

➤ **Age/Gender Demographic Study**

Age and gender demographic studies seek to determine the impact of demographic changes on the enrollment of a district and individual attendance areas. This type of study reviews the most recent census data available for trends in changes of residence by age and gender. The focus on the gender is toward 20-44 year old females or the childbearing ages. It also analyzes the change in age of resident by 5 year increments and the impact on school enrollment in the future. Also, this demographic study looks at the change in age of the non-childbearing population and the movement out of the district (migration).

➤ **Land-Saturation and New Housing Development Analysis**

In areas where there is a high rate of development and the future development patterns in the area are clear, a “build-out” scenario can be developed. This scenario takes into consideration the remaining acreage to be developed, zoning policies, density per acre, type of housing, and ratios of school-age children per household type. This method is particularly useful in areas experiencing rapid growth.

➤ **Migration/Change in Household Composition**

The change in household composition or neighborhood turnover is one of the most difficult factors to predict. Neighborhoods often go through cycles of newer homes having younger families. As the families remain in the neighborhood, students become older and eventually the home becomes an “empty nest”. At some point, the housing unit is sold and a new family moves in. As simple as it may seem, it is extremely complex to track who lives in each household.

Most projection methods involve some combination of these methods. But, no matter what method is used, the most important factor is the size of the data set. In general, short-term forecasts will be more accurate than long-term forecasts and larger aggregates yield more accurate forecasts; most projections also assume that historic patterns will repeat themselves in the future.

ROCKWOOD SCHOOL DISTRICT

Total Enrollment--Historic 2005-06 through 2015-16

Grade	HISTORY										
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
K	1,438	1,382	1,426	1,342	1,363	1,410	1,275	1,241	1,168	1,264	1,325
1	1,475	1,587	1,468	1,486	1,462	1,486	1,483	1,384	1,344	1,271	1,349
2	1,550	1,556	1,637	1,478	1,551	1,557	1,551	1,540	1,404	1,385	1,355
3	1,591	1,606	1,612	1,671	1,534	1,621	1,545	1,557	1,563	1,456	1,430
4	1,584	1,636	1,675	1,652	1,724	1,638	1,678	1,580	1,588	1,593	1,477
5	1,681	1,621	1,699	1,696	1,669	1,785	1,650	1,719	1,612	1,598	1,619
SSD	154	152	129	143	147	123	113	102	102	91	89
Subtotal K-5	9,473	9,540	9,646	9,468	9,450	9,620	9,295	9,123	8,781	8,658	8,644
6	1,691	1,765	1,690	1,745	1,734	1,730	1,775	1,638	1,738	1,689	1,665
7	1,784	1,686	1,811	1,701	1,742	1,781	1,738	1,794	1,652	1,757	1,655
8	1,784	1,782	1,709	1,801	1,733	1,775	1,788	1,754	1,805	1,631	1,749
SSD	78	102	88	101	80	83	125	132	126	115	103
Subtotal 6-8	5,337	5,335	5,298	5,348	5,289	5,369	5,426	5,318	5,321	5,192	5,172
9	1,813	1,926	1,889	1,879	2,004	1,932	1,904	1,939	1,899	1,912	1,736
10	1,818	1,788	1,903	1,860	1,801	1,884	1,836	1,817	1,815	1,847	1,811
11	1,702	1,717	1,671	1,832	1,788	1,754	1,835	1,810	1,785	1,753	1,804
12	1,636	1,610	1,695	1,623	1,779	1,734	1,723	1,775	1,749	1,782	1,720
SSD	153	182	165	149	143	143	138	134	148	168	139
Subtotal 9-12	7,122	7,223	7,324	7,343	7,515	7,447	7,436	7,475	7,396	7,462	7,210
Grand Total	21,932	22,098	22,268	22,159	22,254	22,436	22,157	21,916	21,498	21,312	21,026

TOTAL ENROLLMENT PROJECTIONS (additional VICC assigned to school buildings)

		2014-15	2015-16			2016-17			2017-18			2018-19			2019-20			2020-21		
2016-17	Capacity	Last Year Tot. Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.	Enroll. w/o VICC	VICC	Total Enroll.
BABLER	509	524	508	54	562	500	48	548	522	48	570	542	48	590	523	41	564	533	15	548
BALLWIN	490	517	475	36	511	464	36	500	456	29	485	469	29	498	470	30	500	448	26	474
BLEVINS	387	401	378	23	401	383	19	402	405	13	418	426	14	440	445	18	463	453	5	458
BOWLES	303	301	251	35	286	256	30	286	255	30	285	249	21	270	258	23	281	268	10	278
CHESTERFIELD	426	386	364	37	401	374	35	409	390	35	425	405	38	443	425	40	465	425	67	492
ELLISVILLE	690	535	497	46	543	497	43	540	499	45	544	509	41	550	508	48	556	515	26	541
EUREKA	343	324	330	16	346	331	15	346	378	16	394	437	13	450	496	13	509	564	19	583
FAIRWAY	445	463	453	30	483	449	25	474	443	24	467	455	21	476	461	23	484	463	21	484
GEGGIE	529	611	553	20	573	546	17	563	514	14	528	498	13	511	489	13	502	490	10	500
GREEN PINES	548	403	353	43	396	353	34	387	365	35	400	363	36	399	373	23	396	363	21	384
KEHRS MILL	548	570	566	21	587	536	16	552	528	16	544	531	14	545	538	13	551	538	10	548
KELLISON	426	380	368	26	394	366	27	393	391	21	412	396	21	417	417	20	437	430	15	445
POND	367	364	326	24	350	334	23	357	361	14	375	366	11	377	402	8	410	416	5	421
RIDGE MEADOWS	387	410	353	32	385	351	29	380	345	26	371	351	30	381	344	33	377	353	31	384
STANTON	445	548	485	28	513	479	26	505	481	25	506	480	25	505	484	28	512	478	26	504
UTHOFF VALLEY	490	464	447	18	465	458	15	473	465	14	479	467	13	480	463	13	476	460	5	465
WESTRIDGE	387	447	426	25	451	431	25	456	447	17	464	447	16	463	456	10	466	472	10	482
WILD HORSE	529	567	514	36	550	510	30	540	520	30	550	541	21	562	560	23	583	558	21	579
WOERTHER	465	443	417	30	447	420	28	448	435	22	457	456	20	476	460	13	473	476	10	486
TOTAL	8,713	8,658	8,064	580	8,644	8,038	521	8,559	8,200	474	8,674	8,388	445	8,833	8,572	433	9,005	8,703	353	9,056
CRESTVIEW	1,275	1,185	1,109	95	1,204	1,118	105	1,223	1,154	103	1,257	1,124	106	1,230	1,069	102	1,171	1,063	124	1,187
LASALLE	1,063	909	817	70	887	823	68	891	814	72	886	825	73	898	835	74	909	823	86	909
ROCKWOOD SOUTH	1,254	945	893	80	973	885	86	971	862	106	968	840	107	947	816	105	921	824	128	952
ROCKWOOD VALLEY	1,041	716	641	56	697	625	53	678	608	47	655	608	48	656	612	50	662	641	63	704
SELVIDGE	1,126	702	658	64	722	631	70	701	603	80	683	545	73	618	529	73	602	536	89	625
WILDWOOD	1,063	735	641	48	689	622	43	665	592	39	631	611	38	649	588	33	621	607	38	645
TOTAL	6,822	5,192	4,759	413	5,172	4,704	425	5,129	4,633	447	5,080	4,553	445	4,998	4,449	437	4,886	4,494	528	5,022
EUREKA	2,125	1,928	1,738	123	1,861	1,720	120	1,840	1,757	124	1,881	1,702	120	1,822	1,739	120	1,859	1,737	119	1,856
LAFAYETTE	2,316	1,929	1,689	171	1,860	1,698	190	1,888	1,659	186	1,845	1,642	191	1,833	1,686	193	1,879	1,611	183	1,794
MARQUETTE	2,444	2,254	2,029	161	2,190	2,079	178	2,257	2,026	177	2,203	2,049	180	2,229	2,099	184	2,283	2,023	179	2,202
ROCKWOOD SUMMIT	1,679	1,351	1,206	93	1,299	1,192	99	1,291	1,151	107	1,258	1,157	115	1,272	1,158	115	1,273	1,123	111	1,234
TOTAL	8,564	7,462	6,662	548	7,210	6,689	587	7,276	6,593	594	7,187	6,550	606	7,156	6,682	612	7,294	6,494	592	7,086
GRAND TOTAL SCHOOLS	24,099	21,312	19,485	1,541	21,026	19,431	1,533	20,964	19,426	1,515	20,941	19,491	1,496	20,987	19,703	1,482	21,185	19,691	1,473	21,164
VICC SSD				(70)			(73)			(65)			(60)			(59)			(56)	
VICC ILC				30			30			30			30			30			30	
VICC Funding (w/o SSD, w/ ILC)				1,501			1,490			1,480			1,466			1,453			1,447	
			-221			(54)		(62)	(5)		65			212		(12)				
SPECIAL PROGRAMS																				
ECSE			309		309	309		309	309		309	309		309	309		309	309		309
EC			485		485	485		485	485		485	485		485	485		485	485		485
CCL PPH			24		24	24		24	24		24	24		24	24		24	24		24
ILC			52	30	82	52	30	82	51	30	81	51	30	81	51	30	81	51	30	81
TOTAL			870	30	900			900			899			899			899			899
GRAND TOTAL ALL					21,926			21,864			21,840			21,886			22,084			22,063

**BUDGET SUMMARY BY FUND
2016/17**

REVENUE

Title	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
REVENUE								
Incidental Fund	\$ 63,892,383	\$ 62,219,431	\$ 69,472,403	\$ 75,220,289	\$ 75,743,166	\$ 69,007,988	\$ 67,150,373	\$ 68,385,885
Child Nutrition Services	8,380,906	8,314,780	8,450,969	9,022,672	9,056,923	9,248,788	9,445,957	9,648,576
Student Activities	5,326,356	5,293,396	4,852,399	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Other Activities	28,280	35,827	26,494	35,600	35,600	35,600	35,600	35,600
Community Education	9,164,354	9,192,136	10,570,647	10,906,716	12,435,485	12,435,485	12,435,485	12,435,485
GENERAL FUNDS	86,792,280	85,055,570	93,372,911	100,585,277	102,671,174	96,127,861	94,467,415	95,905,546
TEACHERS FUND	140,119,843	129,376,925	141,375,072	140,666,771	141,016,791	148,340,234	149,989,355	153,197,418
Building Fund	2,119,654	17,365,172	622,293	12,976,449	476,449	476,449	2,196,789	2,236,107
Capital Projects (Bond Issue)	(631)	-	38,828,537	37,885,567	400,000	-	-	-
BUILDING FUNDS	2,119,024	17,365,172	39,450,830	50,862,016	876,449	476,449	2,196,789	2,236,107
DEBT SERVICE FUND	27,068,119	24,324,901	24,707,746	69,121,741	26,024,369	26,433,588	26,807,372	27,334,679
TOTAL ALL FUNDS	\$ 256,099,265	\$ 256,122,568	\$ 298,906,559	\$ 361,235,805	\$ 270,588,784	\$ 271,378,132	\$ 273,460,932	\$ 278,673,750

EXPENDITURES

Title	Actual			Projected	Budget	Forecast		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
EXPENDITURES								
Incidental Fund	\$ 64,185,848	\$ 67,604,779	\$ 72,566,734	\$ 69,459,623	\$ 71,199,572	\$ 70,280,230	\$ 69,952,175	\$ 69,952,175
Child Nutrition Services	7,349,858	6,521,132	7,853,220	9,045,164	9,342,252	9,416,437	9,491,847	9,568,500
Student Activities	5,008,518	4,867,239	4,689,406	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Other Activities	23,236	40,267	29,907	111,900	87,900	87,900	87,900	87,900
Community Education	8,167,311	8,613,184	9,596,830	10,661,177	12,271,972	12,557,927	12,557,927	12,557,927
GENERAL FUNDS	84,734,772	87,646,601	94,736,097	94,677,864	98,301,696	97,742,494	97,489,848	97,566,502
TEACHERS FUND	134,466,325	137,030,061	139,826,981	144,486,666	144,682,098	146,411,371	148,161,396	150,532,420
Building Fund	3,622,309	9,551,249	8,575,359	14,292,838	2,060,101	1,819,731	1,741,150	1,735,650
Capital Projects (Bond Issue)	5,734,447	-	3,441,471	31,060,174	41,818,809	793,650	-	-
BUILDING FUNDS	9,356,756	9,551,249	12,016,830	45,353,012	43,878,910	2,613,381	1,741,150	1,735,650
DEBT SERVICE FUND	25,646,777	62,394,592	23,968,053	68,180,146	26,080,500	25,885,228	24,479,678	24,034,554
TOTAL ALL FUNDS	\$ 254,204,629	\$ 296,622,503	\$ 270,547,961	\$ 352,697,688	\$ 312,943,204	\$ 272,652,474	\$ 271,872,072	\$ 273,869,126
Ending Fund Balance	\$ 126,710,859	\$ 86,210,824	\$ 114,568,549	\$ 123,106,666	\$ 80,752,246	\$ 79,477,904	\$ 81,066,765	\$ 85,871,387

ROCKWOOD R-VI SCHOOL DISTRICT

Revenue and Expenditure and Fund Balance Summary

	ACTUAL			PROJECTED	BUDGET	FORECAST		
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
REVENUES:								
Local Sources:								
Property Taxes	\$154,363,095	\$156,885,477	\$161,096,796	\$163,962,723	\$165,263,177	\$167,345,715	\$169,121,231	\$172,513,805
Sales Taxes	\$16,003,095	\$16,709,474	\$16,739,765	\$17,720,078	\$18,083,140	18,051,891	18,058,803	18,121,338
All Other Local	\$38,430,515	\$35,374,716	\$38,603,802	\$57,543,411	\$38,268,505	37,910,129	38,024,500	38,149,407
County Sources:	3,471,022	4,139,951	3,793,676	3,945,332	3,859,760	3,926,283	3,797,240	3,903,855
State Sources:								
Foundation Formula	29,493,375	28,891,240	28,486,776	29,484,655	29,443,697	28,078,332	28,295,344	29,720,808
All Other State	7,799,661	8,381,534	8,657,890	9,394,517	9,537,675	9,923,389	10,011,745	10,102,668
Federal Sources	6,126,110	5,348,562	5,948,792	5,941,899	5,694,640	5,704,205	5,713,884	5,723,680
Revenues	255,686,873	255,730,954	263,327,498	287,992,615	270,150,595	270,939,945	273,022,747	278,235,561
Bond Issue	-	-	35,000,000	72,805,000	-	-	-	-
Other Non Current	391,380	368,776	565,674	418,190	418,190	438,190	438,190	438,190
Other Sources	21,012	22,838	13,387	20,000	20,000	-	-	-
TOTAL REVENUE	\$256,099,265	\$256,122,568	\$298,906,559	\$361,235,805	\$270,588,784	\$271,378,132	\$273,460,932	\$278,673,750
EXPENDITURES:								
Salaries	\$139,724,937	\$141,887,359	\$145,783,663	\$148,210,509	\$153,780,055	\$155,774,001	\$157,339,217	\$159,211,635
Benefits	39,617,353	42,083,060	42,053,119	43,345,398	47,244,356	47,850,914	48,326,642	48,901,902
Purchased Services	19,070,626	20,596,553	20,314,194	22,107,244	15,106,007	14,571,208	14,367,984	14,367,984
Supplies	20,788,270	20,109,690	26,412,102	24,768,979	26,436,336	25,540,702	25,200,362	25,200,362
Capital/ Lease Payment	9,356,667	9,551,249	12,016,830	46,085,412	44,295,950	3,030,421	2,158,190	2,152,690
Debt Service	25,646,777	62,394,592	23,968,053	68,180,146	26,080,500	25,885,228	24,479,678	24,034,554
TOTAL EXPENDITURES	\$254,204,629	\$296,622,503	\$270,547,961	\$352,697,688	\$312,943,204	\$272,652,474	\$271,872,072	\$273,869,126
ENDING FUND BALANCE	\$126,710,859	86,210,824	\$114,568,549	\$123,106,666	\$80,752,246	\$79,477,904	\$81,066,765	\$85,871,387

TAKES AND ASSESSED VALUATIONS

IMPACT OF BUDGET ON TYPICAL DISTRICT TAXPAYER

On January 1 of every second year the property values are rendered for appraisal (reassessment). The appraisal process for the Rockwood School District is conducted by the St. Louis or Jefferson County Assessor's office. For Rockwood School District residential real estate is appraised at 19% of market value, commercial at 32%, agricultural at 12%, and personal property at 33% of value.

The Assessor's Office submits preliminary values to the school district by June. These values are usually a realistic estimate of the ultimate certified values that come by September. The preliminary values are good estimates upon which to base the tax levies for the operating and debt service budgets. Once the certified values are received by the district, the tax rate adoption is completed prior to October and the budgeting process can be begin for the subsequent fiscal year.

Property owners (both Real Estate and Personal Property) are taxed by the various taxing authorities (including the school district) in their county of residence. Tax levy rates (so much per \$100 of assessed valuations) are set by the taxing authorities according the State law. Assessed valuations are established by the county in which the property resides and updated every other year by reassessment. The tax obligation is billed by the county department of revenue and paid through that department to the taxing authorities. The tax billed is simply the levy rate multiplied by the assessed valuation. There are normally multiple taxing authority obligations included on one tax bill which is typically mailed to tax payers in November with a due date of December 31. The District receives the majority of its revenue in late December and January.

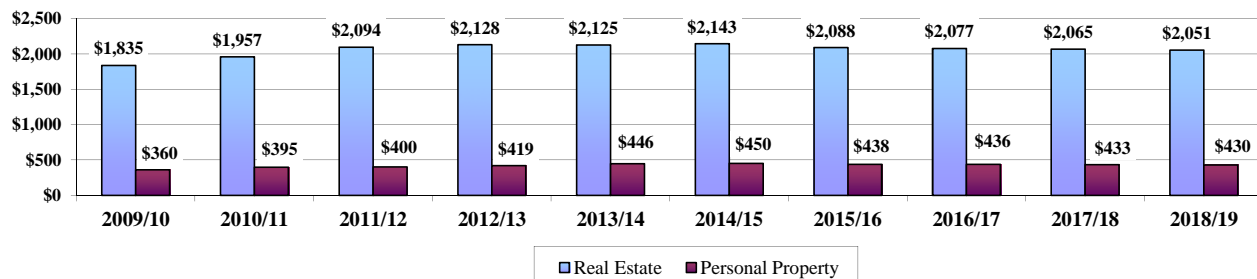
Shown in the following charts are the effects of the District's tax levy on residential real estate owners and the change in assessed value of property over time. Our levy has varied over these years as the assessed valuation changed. The overall increase in the tax bills is driven by the increase in property value and increased tax rates in our district.

Time Period	REAL ESTATE				PERSONAL PROPERTY				TOTAL IMPACT ON TAXPAYER	% chg
	Median House Value	Assessed Value (19%)	Tax Rate per \$100 of AV	Impact on Taxpayer**	Market value of Avg. Pers. Prop.	Assessed Value (33%)	Tax Rate per \$100 of AV	Impact on Taxpayer**		
Reassessment 2009/10	240,900	45,771	4.0083	\$1,835	26,878	8,950	4.0083	\$360	\$2,194	-8.4%
2010/11	240,900	45,771	4.2752	\$1,957	27,685	9,219	4.2752	\$395	\$2,352	7.2%
Reassessment 2011/12	246,900	46,911	4.4630	\$2,094	26,878	8,950	4.4630	\$400	\$2,494	6.0%
2012/13	246,900	46,911	4.5357	\$2,128	27,685	9,219	4.5357	\$419	\$2,547	2.1%
Reassessment 2013/14	238,800	45,372	4.6833	\$2,125	28,515	9,496	4.6833	\$446	\$2,571	0.9%
2014/15	238,800	45,372	4.7240	\$2,143	28,515	9,496	4.7240	\$450	\$2,593	0.9%
Reassessment 2015/16	238,800	45,372	4.6015	\$2,088	28,515	9,496	4.6015	\$438	\$2,526	-2.6%
2016/17 *	238,800	45,372	4.5788	\$2,077	28,515	9,496	4.5788	\$436	\$2,513	-0.5%
Reassessment 2017/18 *	238,800	45,372	4.5507	\$2,065	28,515	9,496	4.5507	\$433	\$2,498	-0.6%
2018/19 *	238,800	45,372	4.5203	\$2,051	28,515	9,496	4.5203	\$430	\$2,481	-0.7%

* Year is estimated

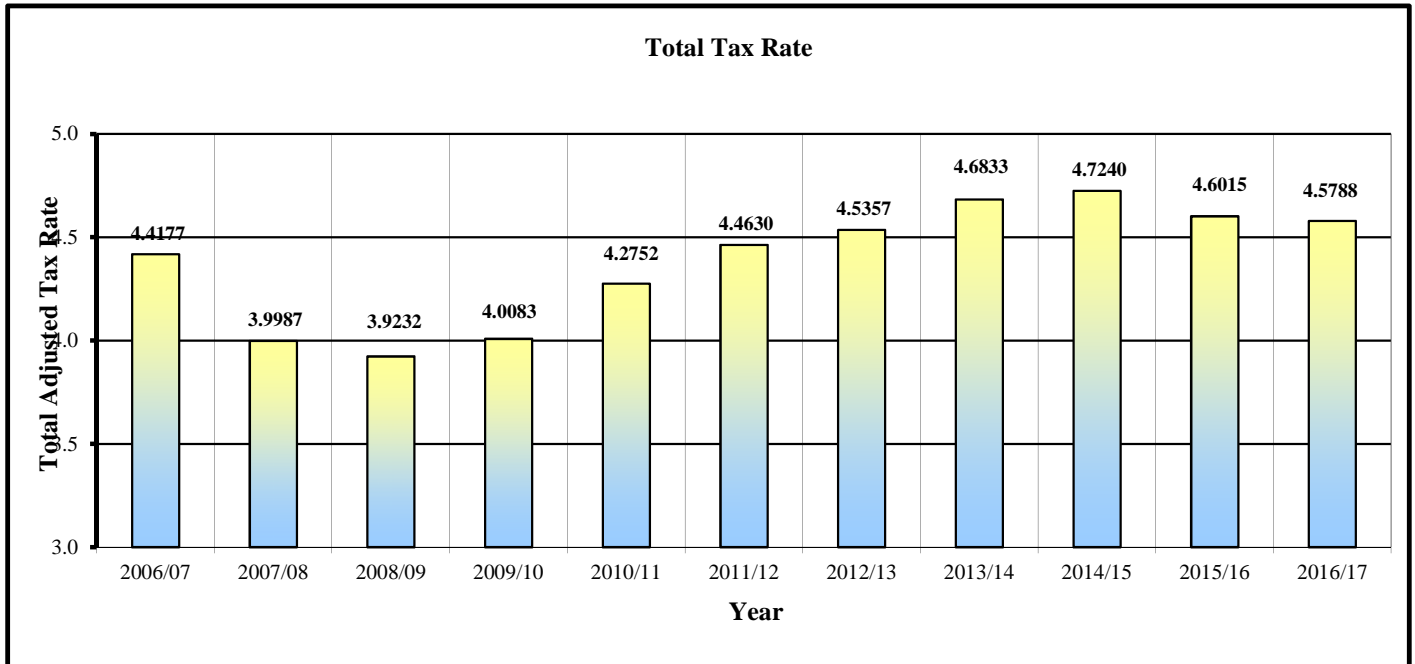
** Taxes are calculated on assessed valuation (AV) multiplied by the tax levy rate for each \$100 of AV

ANNUAL IMPACT ON TAXPAYER



Analysis of Total Tax Rate

FUND	ACTUAL										BUDGET
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
General Fund	1.5045	1.2874	1.2768	1.3333	1.4052	1.4052	1.6079	1.5808	1.7630	1.8351	1.8230
Special Revenue Fund	2.0932	1.7913	1.7764	1.8550	2.0500	2.2378	2.1878	1.9156	2.2810	2.0864	2.0758
Capital Project Fund	0.0700	0.1700	0.1900	0.1400	0.1400	0.1400	0.0600	0.5069	-	-	-
Debt Service Fund	0.7500	0.7500	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800
Total Adjusted Tax Rate	4.4177	3.9987	3.9232	4.0083	4.2752	4.4630	4.5357	4.6833	4.7240	4.6015	4.5788



Local Tax revenue is derived by levy of the District's tax rate on each \$100 of assessed valuation (established by the county assessor) of the real or personal property.

In a year when the assessed valuation increases, the District is allowed to roll up the operating tax levy by no more than CPI. In the case of 2016/17, the District's operating tax levy is estimated to decrease by 2.27 cents. Rates will be reviewed and finalized at a public hearing planned for a September 2016 Board meeting.

Analysis of St. Louis County Adjusted Total Tax Levy 2015/16

*Rockwood's operating tax levy ranks 16th of 22

District	
JENNINGS	6.3703
HAZELWOOD	6.2868
NORMANDY SCHOOLS COLLABORATIVE	6.1380
WEBSTER GROVES	5.7768
RIVERVIEW GARDENS	5.6501
HANCOCK PLACE	5.5806
MAPLEWOOD-RICHMOND HEIGHTS	5.5657
VALLEY PARK	5.5178
RITENOUR	5.5027
FERGUSON-FLORISSANT R-II	5.5010
PATTONVILLE R-III	5.4350
AFFTON 101	5.4303
UNIVERSITY CITY	5.1980
BRENTWOOD	4.9256
BAYLESS	4.8798
ROCKWOOD R-VI	\$4.6015
KIRKWOOD R-VII	4.5371
PARKWAY C-2	4.4880
LINDBERGH SCHOOLS	4.4284
CLAYTON	4.1458
MEHLVILLE R-IX	3.7539
LADUE	3.5575
Average St. Louis County	\$4.925

* Source: DESE FY16 Data

Analysis of St. Louis County Operating Tax Levy 2015/16

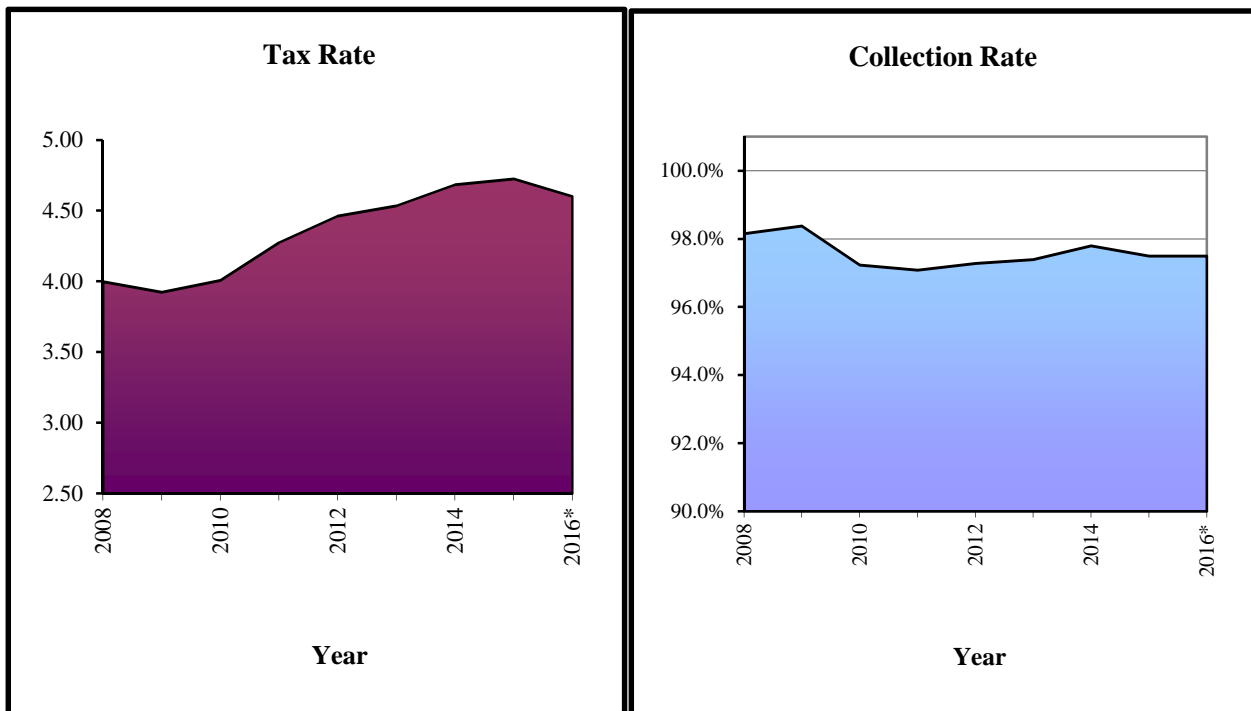
***Rockwood's operating tax levy ranks 18th of 22**

District	
AFFTON 101	5.4303
JENNINGS	5.3803
HAZELWOOD	5.3468
WEBSTER GROVES	5.2069
FERGUSON-FLORISSANT R-II	5.2010
PATTONVILLE R-III	4.9450
BRENTWOOD	4.5856
VALLEY PARK	4.5768
HANCOCK PLACE	4.5706
NORMANDY SCHOOLS COLLABORATIVE	4.5155
RITENOUR	4.4997
UNIVERSITY CITY	4.4600
BAYLESS	4.3458
RIVERVIEW GARDENS	4.3081
MAPLEWOOD-RICHMOND HEIGHTS	4.2157
KIRKWOOD R-VII	4.1721
PARKWAY C-2	3.9980
ROCKWOOD R-VI	\$3.9215
MEHLVILLE R-IX	3.7139
LINDBERGH SCHOOLS	3.6754
CLAYTON	3.5228
LADUE	3.1675
Average St. Louis County	\$4.250

* Source: DESE FY16 Data

Actual Property Tax Rate and Current Year Tax Rates and Budget Collection Rate

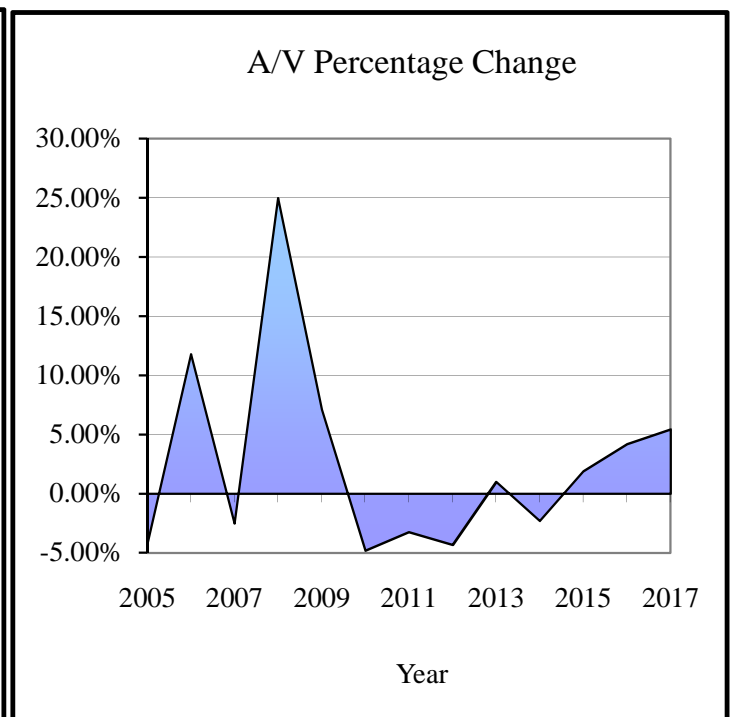
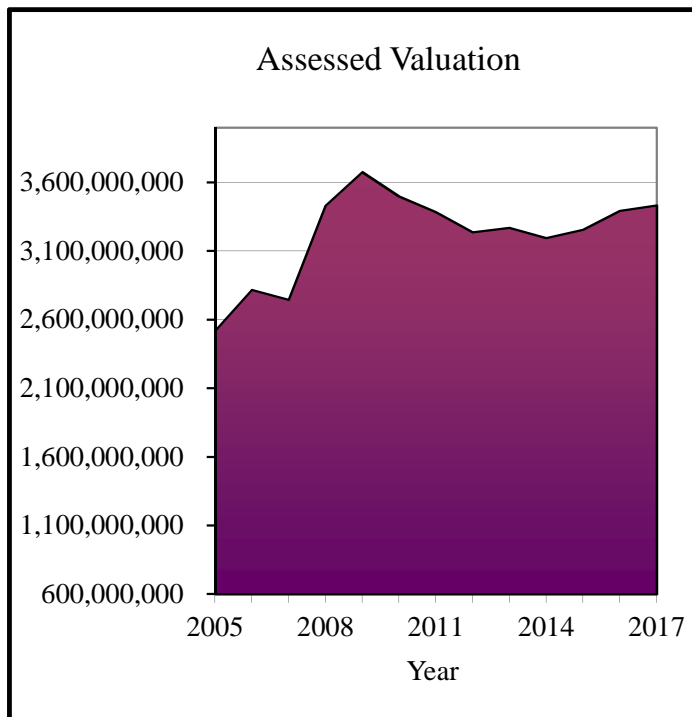
Fiscal	Tax	Budgeted Collection
2008	3.9987	98.2%
2009	3.9232	98.4%
2010	4.0083	97.2%
2011	4.2750	97.1%
2012	4.4630	97.3%
2013	4.5357	97.4%
2014	4.6833	97.8%
2015	4.7240	97.5%
2016*	4.6015	97.5%
2017*	4.5788	97.5%
* Estimated		



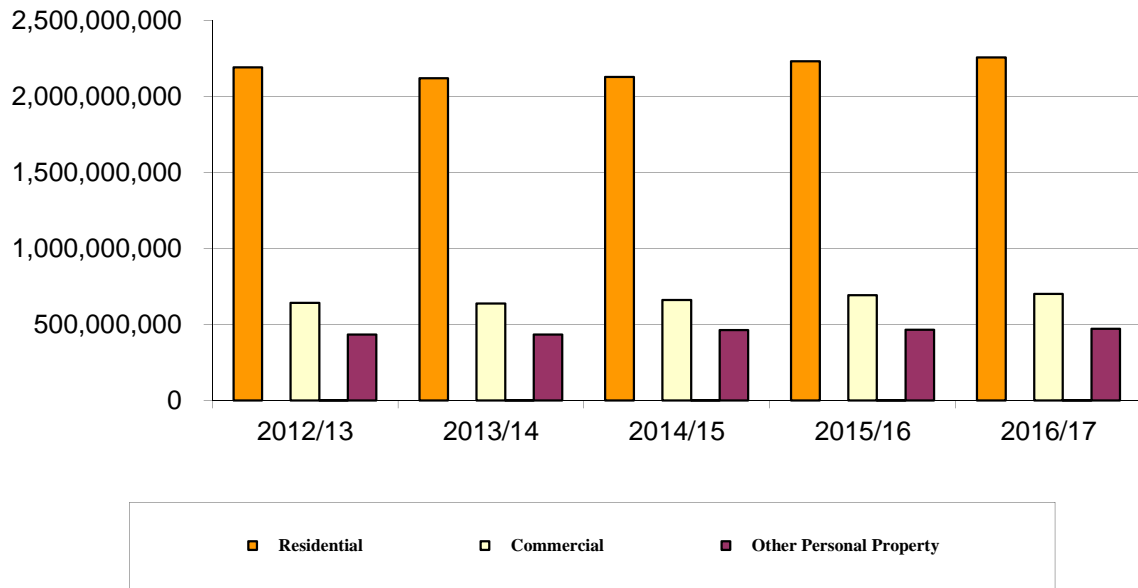
Assessed Valuations

As established by the county assessor based on market value

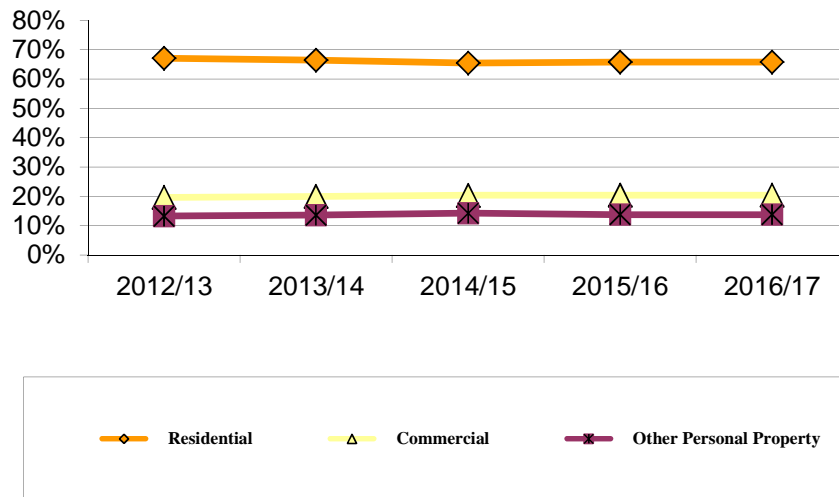
	FY Year	Assessed Valuation	% of Change	Estimated Market Valuation
Actual	2005	2,519,636,760	-4.21%	11,327,518,849
Actual	2006	2,816,704,590	11.79%	12,784,626,522
Actual	2007	2,745,800,440	-2.52%	13,041,889,753
Actual	2008	3,431,480,935	24.97%	15,707,250,686
Actual	2009	3,675,136,092	7.10%	16,584,233,761
Actual	2010	3,498,569,663	-4.80%	15,667,867,388
Actual	2011	3,384,944,910	-3.25%	15,159,014,419
Actual	2012	3,238,428,395	-4.33%	14,502,860,176
Actual	2013	3,270,975,480	1.01%	14,648,617,860
Actual	2014	3,196,171,255	-2.29%	14,313,617,334
Actual	2015	3,256,717,803	1.89%	14,584,766,797
Actual	2016	3,392,942,833	4.18%	15,194,832,027
Projected	2017	3,433,700,484	5.43%	15,377,359,611



A/V BY CLASS OF PROPERTY



CLASS OF PROPERTY A/V % TO TOTAL



**ROCKWOOD R-VI SCHOOL DISTRICT
BONDED INDEBTEDNESS
PAYMENT SCHEDULE**

Fiscal Year	ISSUE 2008 A & B		ISSUE 2010 A		ISSUE 2010 B	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	4,550,000	392,500	7,515,000	951,975	-	1,527,304
2018	4,125,000	165,000	7,435,000	657,625	-	1,527,304
2019	-	-	7,380,000	375,725	2,705,000	1,527,304
2020	-	-	2,135,000	83,900	2,670,000	1,419,104
2021	-	-	-	-	4,555,000	1,308,299
2022	-	-	-	-	7,765,000	1,110,156
2023	-	-	-	-	7,400,000	760,731
2024	-	-	-	-	8,810,000	418,713
TOTAL	8,675,000	557,500	24,465,000	2,069,225	33,905,000	9,598,914

Fiscal Year	ISSUE 2010 C		ISSUE 2010 D		ISSUE 2011	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	-	346,513	2,145,000	138,000	-	-
2018	-	346,513	2,455,000	73,650	-	-
2019	-	346,513	-	-	-	-
2020	-	346,513	-	-	-	-
2021	-	346,513	-	-	-	-
2022	-	346,513	-	-	-	-
2023	-	346,513	-	-	-	-
2024	-	346,513	-	-	-	-
2025	-	346,513	-	-	-	-
2026	-	346,513	-	-	-	-
2027	7,295,000	346,513	-	-	-	-
TOTAL	7,295,000	3,811,638	4,600,000	211,650	-	-

Fiscal Year	ISSUE 2015	
	Principal	Interest
2017	4,285,000	1,399,688
2018	-	1,228,288
2019	-	1,228,288
2020	-	1,228,288
2021	-	1,228,288
2022	-	1,228,288
2023	2,865,000	1,228,288
2024	10,090,000	1,085,038
2025	3,145,000	580,538
2026	3,370,000	454,736
2027	-	319,938
2028	-	319,938
2029	-	319,938
2030	-	319,938
2031	-	319,938
2032	-	319,938
2033	-	319,938
2034	4,735,000	319,938
2035	4,920,000	166,050
2036	-	-
TOTAL	33,410,000	13,615,282

Fiscal Year	ISSUE 2016	
	Principal	Interest
2017	280,000	2,504,979
2018	5,000,000	2,866,350
2019	8,170,000	2,741,350
2020	13,650,000	2,496,250
2021	15,450,000	1,950,250
2022	13,505,000	1,177,750
2023	-	502,500
2024	-	502,500
2025	-	502,500
2026	-	502,500
2027	-	502,500
2028	-	502,500
2029	-	502,500
2030	-	502,500
2031	3,000,000	502,500
2032	4,000,000	412,500
2033	4,500,000	292,500
2034	-	157,500
2035	-	157,500
2036	5,250,000	157,500
TOTAL	72,805,000	19,436,929

Fiscal Year	TOTAL	
	Principal	Interest
2017	18,775,000	7,260,958
2018	19,015,000	6,864,729
2019	18,255,000	6,219,179
2020	18,455,000	5,574,054
2021	20,005,000	4,833,349
2022	21,270,000	3,862,707
2023	10,265,000	2,838,032
2024	18,900,000	2,352,763
2025	3,145,000	1,429,551
2026	3,370,000	1,303,749
2027	7,295,000	1,168,951
2028	-	822,438
2029	-	822,438
2030	-	822,438
2031	3,000,000	822,438
2032	4,000,000	732,438
2033	4,500,000	612,438
2034	4,735,000	477,438
2035	4,920,000	323,550
2036	5,250,000	157,500
TOTAL	185,155,000	49,301,138

PERSONNEL



HIGHLY QUALIFIED STAFF

TEACHER AWARDS

- A Rockwood high school teacher was named the 2015 West Newsmagazine Teacher of the Year.
- Three Rockwood teachers were honored with Emerson Excellence in Teaching Awards for 2016.
- A Rockwood teacher was named the 2016 American Strings Teachers Association-Missouri Chapter (MoASTA) Elementary Educator.
- A Rockwood teacher was honored with the MoASTA Distinguished Service Award in 2016.
- Six Rockwood teachers won Excellence in Teaching Awards from the Rotary Club of West St. Louis County in 2015.

DISTRICT AWARDS

- Superintendent Dr. Eric Knost was named one of three “top confidence-boosting leaders” of 2015 by the Post-Dispatch.
- The school district is Accredited with Distinction, the highest level of accreditation possible from the Missouri Department of Elementary and Secondary Education.



126 NATIONAL BOARD CERTIFIED TEACHERS

ONE OF THE HIGHEST IN MO!



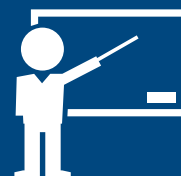
78.8%

HAVE ADVANCED DEGREES



13.6

AVERAGE YEARS OF EXPERIENCE



2016/17 SALARY AND PERSONNEL CHANGES

In preparation for the budget process, the District collects and analyzes salary data from the other 23 districts in St. Louis County. The District includes in its long-range planning an objective to maintain competitive salary levels and benefits offerings to ensure the continuing ability to attract and retain the most highly qualified employees in the education community. A goal of the Board to meet this objective is to move employee's salaries to the mid-point of the St. Louis County school districts. The District is in the 4th year of that plan and the 2016/17 budget includes the following salary increases:

Teachers	3.00%
Nurses	6.66%
Custodians	3.30%
Social workers	3.50%
Administrators	3.00%
Support staff	3.00%

For the 2016/17 school term the starting salary for the teaching staff will be \$41,124 and the highest step in the Doctorate channel will be \$95,334. In March 2016, the Board of Education approved a negotiated current agreement with the Rockwood National Educational Association through the 2018/19 school year.

The District has entered into agreements with the Rockwood Custodial Education Association (RCEA), the Rockwood Association of Nurses (RAN) and the Rockwood Association of Social Workers (RASW). Each agreement dictates the work environment and compensation for the members of the each organization. The agreement with the RCEA is through the 2017/18 school year, RAN through the 2016/17 school year and the RASW through the 2016/17 school year.

For the 2016/17 fiscal year the District included an estimated costs associated with implementing the Essential Plan in accordance with the Affordable Care Act. The District is self-insured and full provisions of the Affordable Care Act will be effective with the plan beginning November 1, 2016. The District estimates 350-400 employees will be offered coverage under the Essential Plan. The District has included in the 2016/17 budget an estimated 3.50% increase in health insurance costs associated with annual premium and design changes. The insurance committee is expected to recommend a final premium increase and design changes, if applicable, to the Board of Education in June 2016.

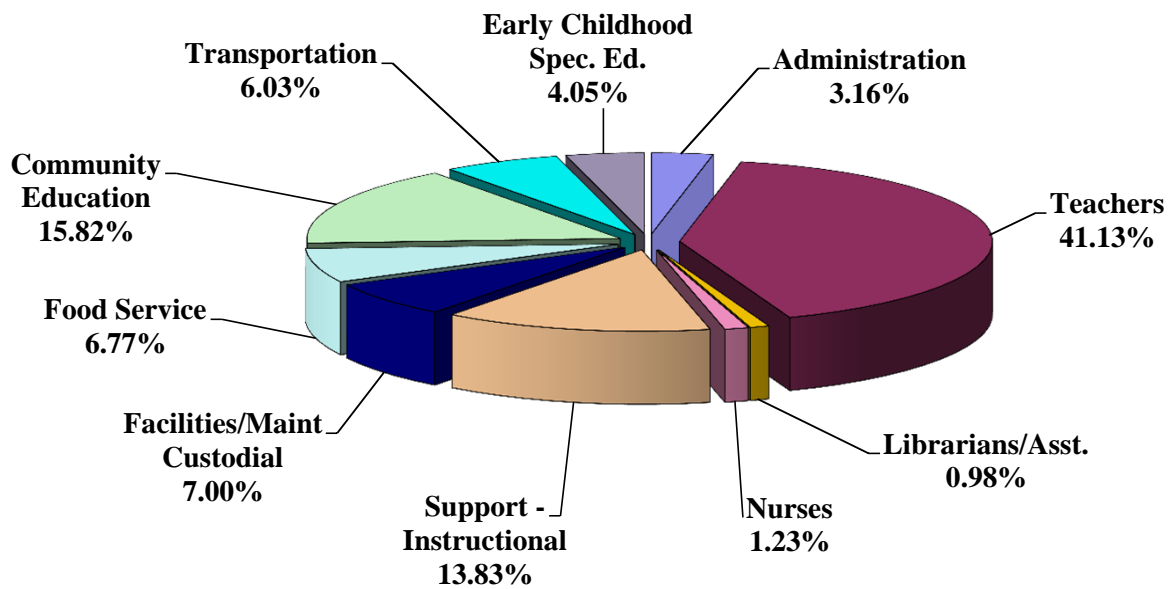
During the Superintendent Cabinet level budget discussions in November 2015, the 2016/17 budget development was based on the goal to maintain current staffing levels. The District is estimating a reduction of 7.3 in teaching staff reductions as a result of declining enrollment and this will be accomplished through retirements of 2015/16 staffing. The District did add 4.08 PE teachers at the elementary level and with the transition of district-owned transportation services will be adding over 200 employees in the transportation department in 2016/17.

ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 Budget

Personnel Counts

	Budget 2012/13	Budget 2013/14	Budget 2014/15	Budget 2015/16	Budget 2016/17	Additions to Staff
Administration	116	105	108	108	110	2
Teachers/Guidance/Resource	1,469	1,454	1,443	1,433	1,433	-
Librarians	35	35	34	34	34	-
Nurses	41	41	43	43	43	-
Support Staff	492	490	482	482	482	-
Facility/Maint/Custodial	250	256	244	244	244	-
Food Service	216	219	236	236	236	-
Community Education	460	437	426	426	551	125
Transportation	-	-	-	-	210	210
Early Childhood Spec. Ed.	108	135	141	141	141	-
Total	3,187	3,172	3,157	3,147	3,484	337

Employee Category



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Budget 2015/16	Budget 2016/17	2016/17 INSTRUCTORS
ELEMENTARY & TAG	\$35,017,944	\$35,498,701	\$36,525,695	\$34,623,063	\$34,130,753	589
MIDDLE SCHOOL	19,360,448	19,524,472	19,876,289	20,700,947	20,765,911	356
HIGH SCHOOL	27,131,613	27,321,386	28,094,285	29,354,203	29,018,566	488
TOTAL SALARY	\$81,510,004	\$82,344,559	\$84,496,269	\$84,678,213	\$83,915,230	1,433

2016-2017 Teacher Salary Schedule Rockwood School District

STEP	BA	STEP	BA15	STEP	MA	STEP	MA15	STEP	MA30	STEP	DOC
1	\$41,124	1	\$41,877	1	\$44,133	1	\$45,136	1	\$46,390	1	\$48,997
2	\$41,844	2	\$42,609	2	\$45,016	2	\$46,039	2	\$47,550	2	\$50,222
3	\$42,577	3	\$43,356	3	\$45,916	3	\$46,960	3	\$48,739	3	\$51,478
4	\$43,322	4	\$44,114	4	\$46,835	4	\$47,899	4	\$49,957	4	\$52,765
5	\$44,079	5	\$44,887	5	\$47,771	5	\$48,857	5	\$51,205	5	\$54,085
6	\$44,741	6	\$45,672	6	\$48,966	6	\$50,078	6	\$52,486	6	\$55,437
7	\$45,412	7	\$46,471	7	\$50,190	7	\$51,330	7	\$53,798	7	\$56,823
		8	\$47,285	8	\$51,445	8	\$52,614	8	\$55,143	8	\$58,243
		9	\$48,112	9	\$52,731	9	\$53,929	9	\$56,522	9	\$59,699
		10	\$48,954	10	\$54,050	10	\$55,277	10	\$57,934	10	\$61,191
		11	\$49,812	11	\$55,671	11	\$56,935	11	\$59,672	11	\$63,027
		12	\$50,559	12	\$57,341	12	\$58,643	12	\$61,462	12	\$64,918
		13	\$51,317	13	\$59,061	13	\$60,403	13	\$63,306	13	\$66,866
		14	\$60,833	14	\$62,215	14	\$65,205	14	\$65,205	14	\$68,872
		15	\$62,658	15	\$64,081	15	\$67,162	15	\$67,162	15	\$70,939
		16	\$64,694	16	\$66,164	16	\$69,345	16	\$69,345	16	\$73,244
		17	\$66,797	17	\$68,314	17	\$71,599	17	\$71,599	17	\$75,625
		18	\$68,967	18	\$70,534	18	\$73,926	18	\$73,926	18	\$78,084
		19	\$71,208	19	\$72,826	19	\$76,328	19	\$76,328	19	\$80,621
		20	\$73,523	20	\$75,194	20	\$78,808	20	\$78,808	20	\$83,241
		21	\$75,545	21	\$77,261	21	\$80,976	21	\$80,976	21	\$85,530
		22	\$77,622	22	\$79,386	22	\$83,202	22	\$83,202	22	\$87,882
		23	\$79,757	23	\$81,569	23	\$85,490	23	\$85,490	23	\$90,299
		24	\$81,950	24	\$83,813	24	\$87,841	24	\$87,841	24	\$92,783
		25	\$84,204	25	\$86,117	25	\$90,257	25	\$90,257	25	\$95,334

Starting with FY17 (school year 2016-2017) no new Longevity “Off Schedule” Classes will be added. Employees will progress on the 25 year salary schedule. Years of service/ teaching are not necessarily equal to the step number a person is placed on the schedule.

At the conclusion of the 2018-2019 school year (June 30, 2019) until a successor agreement has been negotiated and approved, all provisions of the Current Agreement including the existing salary schedule, without salary step increases, shall remain in effect.

2016-17 TEACHERS OFF SALARY SCHEDULE ROCKWOOD SCHOOL DISTRICT

		L04		L05		L06		L07		L08		L09		L10
BA		\$66,075		\$60,888		\$52,062		\$50,858		\$50,227		\$45,533		\$45,533
BA15		\$69,328		\$67,369		\$65,207		\$63,521		\$62,759		\$54,989		\$54,989
MA		\$95,253		\$92,621		\$87,642		\$84,323		\$81,527		\$79,186		\$77,887
MA15		\$97,181		\$94,258		\$90,227		\$87,002		\$83,911		\$81,164		\$79,777
MA30		\$100,513		\$97,151		\$93,662		\$90,475		\$87,238		\$85,207		\$83,731
DOC		\$102,208		\$98,789		\$95,865		\$92,636		\$90,328		\$87,715		\$86,447
		L11		L12		L13		L14		L15		L16		
BA		\$45,533		\$45,533		\$45,533		\$45,533		\$45,533		\$45,533		
BA15		\$54,989		\$54,989		\$54,989		\$54,989		\$54,989		\$54,989		
MA		\$76,568		\$75,093		\$73,632		\$72,652		\$71,587		\$70,503		
MA15		\$78,284		\$76,774		\$75,283		\$74,282		\$73,193		\$72,085		
MA30		\$82,484		\$80,892		\$79,320		\$78,270		\$77,125		\$75,959		
DOC		\$84,970		\$83,330		\$81,709		\$80,630		\$79,451		\$78,250		

2016-17 TEACHERS OFF SALARY SCHEDULE ROCKWOOD SCHOOL DISTRICT

		T12		T13
BA15		\$52,662		\$54,586

Starting with FY17 (school year 2016-2017) no new Longevity “Off Schedule” Classes will be added. Existing Longevity Classes will continue and shall be identified by the year in which the employees entered that class. Employees will remain in that class as long as the Current Agreement is in effect.

The BA L09 through BA L16 and the BA15 L09 through BA15 L16 classes will be identical in salary. In the event that a teacher on an L Class on the BA or BA15 channel accrues sufficient graduate credit for a channel change, the teacher will revert back to the last salary schedule step on his/her channel and will move horizontally one channel and vertically one step. If the salary at the resulting new step is less than the salary on the teacher’s previous longevity class, the teacher will be advanced the minimum number of steps needed to result in an increased salary for the teacher. From that point, the teacher will resume advancement on schedule at the rate provided by in the Current Agreement.

Starting with FY17 (school year 2016-2017) a new class of Off Schedule Employees will be created - Transitional Class (T-Class). Employees that were on BA15 Steps 12 and 13 in FY16 will go Off Schedule starting in FY17 to Transition Class 12 and 13. Employees will remain in this T Class until such time as he/she accrues sufficient graduate credit for a channel change, when the teacher will revert back to the last salary schedule step on his/her channel and will move horizontally one channel and vertically one step; or until the Salary Schedule BA15 Step 13 exceeds the salary amount in his/her Transitional Class, at which time the employee will revert back to the salary schedule, BA15 Step13.

At the conclusion of the 2018-2019 school year (June 30, 2019) until a successor agreement has been negotiated and approved, all provisions of the Current Agreement including the existing salary schedule, without salary step increases, shall remain in effect.

PERFORMANCE INDICATORS

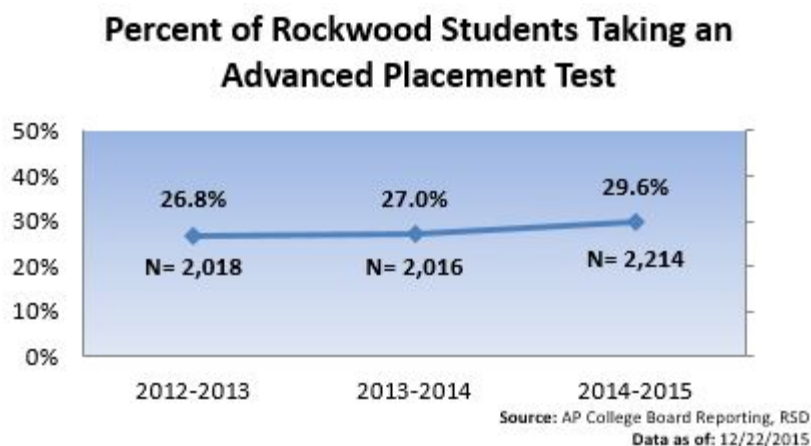
Advanced Placement (AP)

The Advanced Placement Program (AP) is a cooperative educational endeavor among secondary schools and colleges and universities that provides high school students the opportunity to take college-level courses in a high school setting. Students who participate in the AP program gain college-level skills and may earn college credit while they are still in high school.

Every student receives an overall grade on the AP examination within a five-point scale: extremely well qualified-5; well qualified-4; qualified-3; possibly qualified-2; and no recommendation-1. A score of 3 or higher indicates that students may receive college credit for the course.

Quick Facts for the 2014-2015 School Year

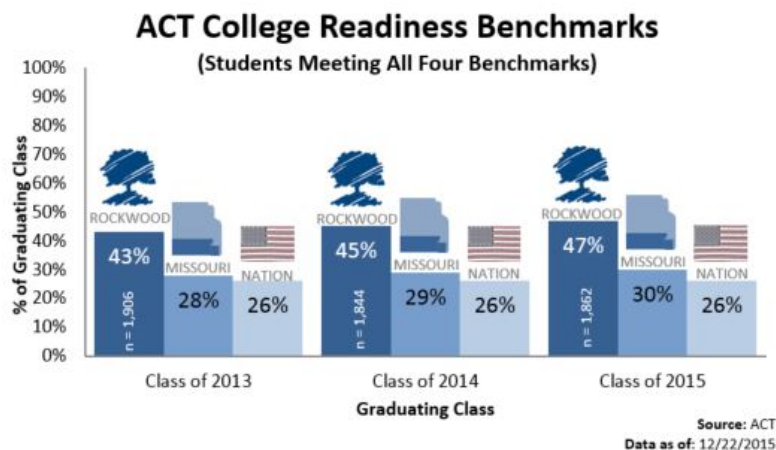
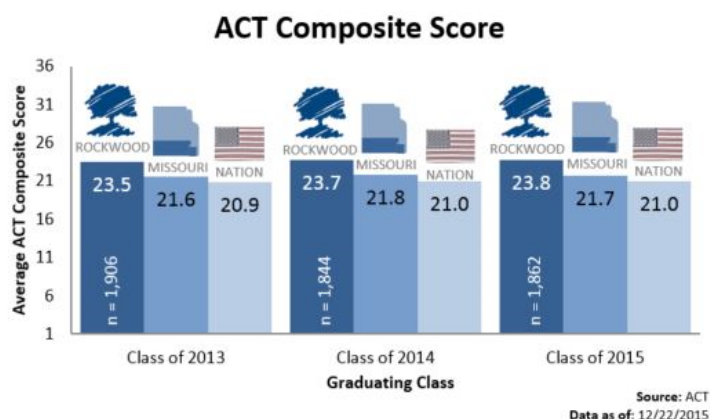
- The Rockwood School District offers 30 different Advanced Placement Exams. Students who participate in the AP program gain college-level skills and may earn college credit while they are still in high school.
- In the 2014-2015 school year, a total number of 4,587 exams were taken by 2,214 students. It is an increase in both categories from last year!
- Rockwood experienced the highest student participation in 2014-2015 with 29.6% of high school students participating in at least one AP exam.
- Rockwood consistently ranks above state and global averages on AP exam scores. Eighty-five percent of Rockwood students taking an AP assessment scored a 3 or higher on at least one exam in 2014. This compares to the Missouri average of 63 percent and the global average of 60.7 percent.



ACT

The ACT assesses high school students' general educational development and their ability to complete college-level work. The ACT Program is a comprehensive system for collecting and reporting information about students planning to enter post-secondary education. It consists of four major components: English, Math, Reading and Scientific Reasoning. ACT also sets College Readiness Standards that indicate a high probability of student success in credit-bearing college courses — English Composition, Social Sciences, College Algebra and Biology. A College Readiness Benchmark Score is the minimum score needed on an ACT subject-area test to indicate a 50 percent chance of obtaining a B or higher or approximately a 75 percent chance of obtaining a C or higher in the corresponding credit-bearing college courses. Key Findings for 2014-2015:

- For the second year in a row, the average ACT composite score increased in Rockwood. The class of 2015 had an average score of 23.8!
- Rockwood scored higher than the Missouri average of 21.7 and the national average of 21.0.
- College readiness benchmarks went up. The percentage of Rockwood students meeting all four College Readiness Benchmarks increased to 47 percent in 2015. The Missouri average is 30 percent.
 - More than 1,800 Rockwood students from the class of 2015 took the ACT.

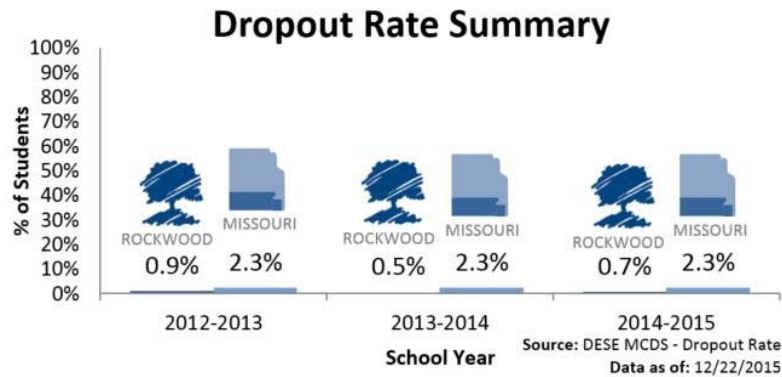


Dropout Rate

The high school dropout rate is an important factor because it adversely impacts students and their future. According to the United States Census Bureau, students who drop out of high school are likely to earn 67 cents for every dollar earned by a high school graduate.

In Rockwood, the dropout rate has been consistently lower than the Missouri average.

For the 2014-2015 school year, Rockwood had a total dropout rate of 0.70%.



Graduation Rate

Graduation rate is an important indicator of quality schools. The graduation rate percentage is calculated by dividing the number of graduates by the sum of graduates and students in the same cohort ("Class") who dropped out. That number is then multiplied by 100.

The Rockwood graduation rate continues to be significantly above the state's graduation rate. In the 2014-2015 school year, Rockwood had a graduation rate of 96 percent. This compares to 88 percent in Missouri.

Free and Reduced Meals

In the 2015-16 school year, 76% of breakfasts served, and 30% of lunches served were free and reduced priced. In 2014-15, 80% of breakfasts and 29% of lunches were free and reduced priced.

Missouri Assessment Program (MAP)

The Missouri Assessment Program (MAP) is one of several educational reforms mandated by the Outstanding Schools Act of 1993. As a result of this Act, the State Board of Education directed the Missouri Department of Elementary and Secondary Education (DESE) to identify the knowledge, skills and competencies that Missouri students should acquire by the time they complete high school and to assess student progress toward those academic standards, the Show-Me Standards. Students in grades 3-8 take the MAP Grade Level Assessments annually in the spring in the areas of Communication Arts and Mathematics. In addition, students in grades 5 and 8 complete a Science assessment. At the secondary level, students take required End of Course Exams (EOC) upon completing courses such as Algebra I, English II, U.S.

Government, and Biology.

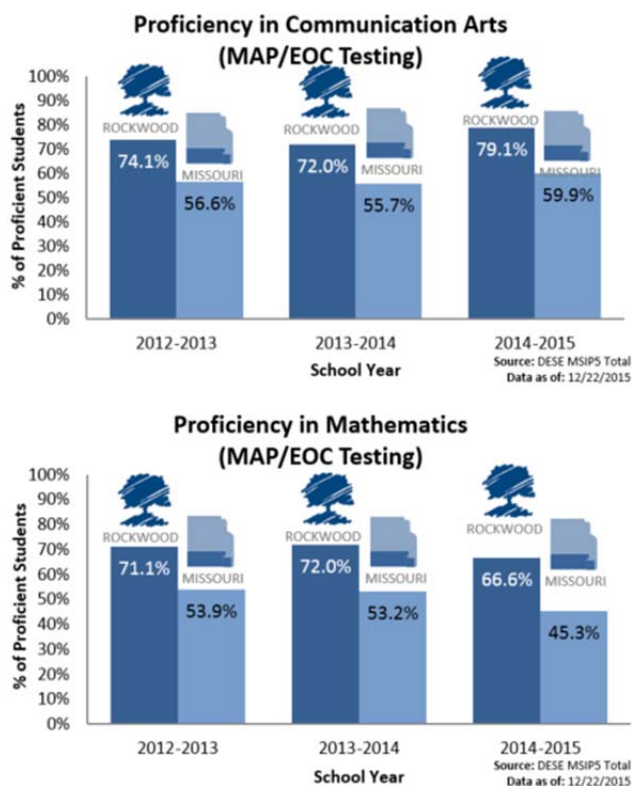
Changes to the 2014-2015 MAP Assessment:

- The 2015 assessment represents the first time Missouri students were tested on new standards for English and Math. The new standards raised the expectations for learning in Missouri .
- 2015 was the first year requiring students to take the assessment online in grades 3-8.

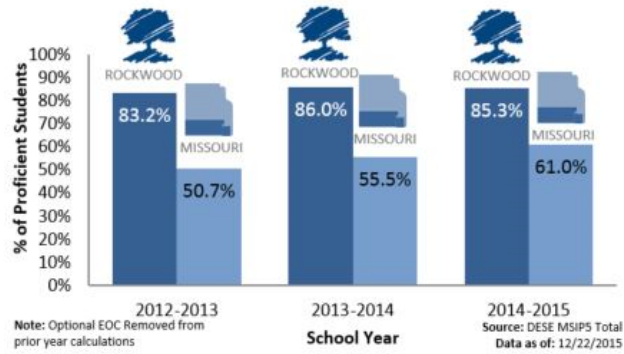
Key Findings for 2014-2015

In both Communication Arts and Mathematics, Rockwood School District students performed significantly better than the State as measured by the percentage of students scoring “Proficient” or “Advanced.” Rockwood students also outperformed the state in Science and Social Studies at every grade level tested.

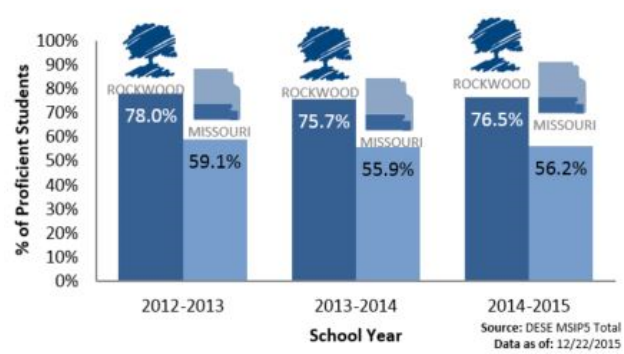
The results show 79.1 percent of all Rockwood students scored proficient or higher in Communication Arts, compared to the 59.9 percent Missouri average, and 66.6 percent of all students scored proficient or higher in Math, compared to the 45.3 percent state average.



Proficiency in Social Studies (EOC Testing)



Proficiency in Science (MAP/EOC Testing)



GLOSSARY

GLOSSARY

This glossary contains definitions of terms used in this budget and such additional terms as deemed necessary to common understandings concerning financial accounting procedures. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically.

ABE – Adult Basic Education – programs for adult learners of the District’s population through a Community Education offered program, usually for a fee.

ACCOUNTING SYSTEM - The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, and organizational components.

ACCRUAL BASIS - The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **ESTIMATED REVENUE and EXPENDITURES**.

ACCRUE - To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

ACCRUED INTEREST – Interest accumulated between interest dates but not yet due.

ADA – Average daily attendance of students. Calculated by dividing total actual hours of attendance of all students by the amount of scheduled hours (or possible hours) for the term.

AP – Advanced Placement – courses designed to aid the high school student who excels in regular class curriculum and intends to attend a college or university.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expected.

APPROPRIATION ACCOUNT – A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESS - To value property officially for the purpose of taxation. Note the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

ASSESSED VALUATION - A valuation set upon real estate or personal property by a government as a basis for levying taxes. In Missouri, the assessed value is a percentage of the appraised value as follows: residential - 19%, personal property - 33 1/3%, Commercial - 32%, Agriculture - 12%.

A/V – Assessed Valuation. Commercial or market value placed on real, business, farm or personal property by the assessor of the counties of St. Louis and Jefferson multiplied by a percentage in accord with the statute of the State of Missouri.

BALANCE SHEET – A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance and changes in fund balance.

B/I – (See Bond Issue)

BOARD OF SCHOOL DIRECTORS – The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc.

BOND – A written promise, generally under seal, to pay a specific 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. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also SURETY BOND.

BONDED DEBT – The part of the school district debt that is covered by outstanding General Obligation bonds of the district. Sometimes called “funded debt.”

BONDS AUTHORIZED AND ISSUED – The part of the school district debt that is covered by outstanding bonds of the district. Sometimes called “Funded Debt.”

BONDS AUTHORIZED AND UNISSUED – Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS ISSUED – Bonds sold

BONDS PAYABLE - The face value of bonds issued and unpaid.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means financing those expenditures.

BUDGETARY CONTROL – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS – A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

C/P – (See Capital Program.)

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAYS - Expenditures that result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CCL – Center for Creative Learning – the centers for administering the elementary level (TAG) talented and gifted program.

CLASSIFICATION, FUNCTION – As applied to expenditures, this term has reference to an activity or services aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant. (Sometimes referred to as Program.)

CLASSIFICATION OBJECT – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

CLASSROOM TRUST FUND – This is a state formula category for the gaming money paid to the districts through the formula. The districts have the option to recognize this revenue in the fund they wish and to spend it in the manner they choose

CODING – A system of numbering, or otherwise designating, accounts, entries, invoices, etc., in such a manner that the symbol used reveals quickly certain required information.

COE – Cooperative Education curriculum – for high school students involving hours in regular curriculum coupled with hours in a for-pay situation in an outside employment situations.

CONTRACTED SERVICES – Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL – See CURRENT EXPENDITURES PER PUPIL.

CPA – Certified Public Accountant – professional licensing achieved through formal education, rigorous testing and experience in accord with the state in which the accountant resides.

CPI – Consumer Price Index – Used to track the change in the cost of consumer goods over a period of time – usually one year.

CSIP – Continuing School Improvement Program and model which provides the framework for staff development to be aligned with the intended, taught and assessed curriculum as well as with the goals of the Board of Education.

CURRENT EXPENDITURES PER PUPIL – Current expenditures for a given period of time divided by pupil unit of measure.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT – The maximum amount or gross or net debt that is legally permitted. (15% of assessed valuation for school districts in Missouri)

DEBT SERVICE – Expenditures for the retirement of debt and expenditures for the interest on debt. (Funds must be segregated)

DESEG – Desegregation program (See VICC).

DOLLAR VALUE MODIFIER – Used within the new Foundation Formula calculation as introduced by SB287. This modifier will alter the dollar amount received by a school district based on a variable for the relative purchasing power of a district in the various areas of the state. The modifier uses the state's median wage-per-job and a standard deviation from that point to increase or decrease the base amount to be received by each district.

ECSE (Early Childhood Special Education) – A state and federally funded program designed to target pre-Kindergarten children who are identified as having special needs.

ENCUMBRANCE ACCOUNTING – A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES – Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when the actual liability is established or when cancelled.

E/S – Elementary School

EQUIPMENT – Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Computers, printers, smartboards, projectors, vacuum cleaners, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

EP – Eligible Pupil – The previously used basis for distribution of Missouri State funds through the foundation formula. Eligible pupil is equal to the average daily attendance (ADA) for all enrolled students for the year plus two times the ADA for summer school.

ESOL – English Speakers of Other Languages – Curriculum designed to support students who do not speak English as their primary language. Special service provided for limited English proficient students.

ESTIMATED REVENUE - When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES – Total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service. (Transfers between funds, encumbrances of cash for other current assets such as the purchase of investments in U. S. bonds and payments of cash in settlement of liabilities already accounted as expenditures.)

FACS – Family and Consumers Studies – formerly home economic studies curriculum.

FISCAL PERIOD – Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of the operation and requirements for managerial control and reporting. The fiscal year of Rockwood School District is from July 1 until June 30.

FREE TEXT – Previously used definition for revenue received from the State that must be entirely spent on text book related purchases. The revenue is collected from insurance companies doing business within the state but having no legal residence in the state (foreign insurance). No longer used.

FUNCTION - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, Instructional Administration, Plant Maintenance and Operations. (Also may be referred to as Program.)

FUND – A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

FUND BALANCE – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FUND BALANCE, UNDESIGNATED – That portion of the excess funds which has no legal commitments or formal designations by the board of school directors for the future funding needs.

FUND, GENERAL – The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FY – Fiscal year – the District’s year begins on July 1 and runs through June 30 of each year.

GIFTED – See TAG (Talented and Gifted)

H/S – High School

HVAC – Heating, ventilation and air conditioning – projects handled by the facilities department to improve the interior air quality of the District’s buildings.

IDEA – Individuals with Disabilities Education Act. Federal program protecting the rights of special needs students in public schools. The District does not have a special curriculum to satisfy IDEA but rather the District develops an individual education program (IEP) for each student with a disability who needs special educational services.

ILC – Individualized Learning Center – Separate facilities for high school or middle school (limited) students who, faced with discipline or other issues are unable to be successful in a regular classroom setting.

INSTRUCTION – The activities dealing directly with the teaching of students or improving the quality of teaching.

ISE – Grants from the Excellence in Education Act.

LEA – Local Educational Agency – School District.

LEVY – (Verb) to impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LRP-Long range planning

M & M – Merchants and manufacturers tax revenue. A surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses’ inventory tax.

MAINTENANCE, PLANT (PLANT REPAIRS AND REPLACEMENT OF EQUIPMENT) – Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, whether through repairs or by replacements of property (anything less than replacement of a total building).

MAP – Missouri Assessment Program – state criterion based achievement program designed to test the student in Math, Communication Art, Social studies and Science at certain grade levels.

M/S – Middle School

MILL – One one thousandth of a percent. Used to calculate a tax levied on real estate. (One mill = .001%)

MODIFIED ACCRUAL BASIS OF ACCOUNTING – The basis of accounting that is usually followed by governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means

collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

MSIP – Missouri School Improvement Program – The State of Missouri’s accreditation review for Missouri schools.

MUSIC – Missouri Unified School Insurance – the use of the purchasing power of many united school districts to improve insurance coverage, service and cost.

OBJECT - As applied to expenditures, this term has reference to the classification of goods or services received; for example, payroll costs, purchased and contracted services, materials, and supplies.

PAT – Parents As Teachers – preschool child focused program utilizing parents as teachers under the guidance of trained professional staff members.

PCPs (PROGRAM CHANGE PROPOSALS) – The annual list of program enhancements presented to the board for funding consideration.

PDC – Professional Development Committee – serving the employees of the District to plan activities and provide support for professional growth.

PERSONNEL, ADMINISTRATIVE – Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district.

PERSONNEL, CLERICAL – Personnel occupying support positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This includes classroom aides.

PERSONNEL, HEALTH – Persons in the field of physical and mental health such as physicians, psychologists, school nurses, and dentists whose services are directed primarily to students, although sometimes used in group activities.

PERSONNEL, INSTRUCTION – Those who render services dealing with the instruction of pupils.

PERSONNEL, MAINTENANCE – Personnel occupying support positions which are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PIE – Partners in Education – a cooperative program with businesses in the District to further the future of the students in the corporate setting or environment.

POINTS – The District’s system of personnel budget allocation which supports site based management. The pseudo measurement of staffing value was designed to eliminate any prejudice associated with age or years of service in hiring employees at the building level.

PROGRAM – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditures records may be maintained per program.

PROGRAM BUDGET – A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget further defines function to subject area when necessary.

PUBLIC SCHOOL CODE OF 1949 – The primary state law which governs school districts.

RECEIPTS, NONREVENUE – Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the nonrevenue receipts.

RECEIPTS, REVENUE – Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

ROTC – Reserve Officer Training Corps – Military training oriented program for high school students who show an interest in future military careers.

SCHOOL – A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant.

SB287 (SENATE BILL 287) - A Missouri State Education Foundation Formula law passed in April, 2005. The bill revises the state aid formula that currently distributes \$2 billion to Missouri public school districts. Currently, the state formula is essentially a tax-rate formula. SB287 seeks to move away from this tax-rate driven philosophy to a formula that is primarily student-needs based.

SCHOOL, ELEMENTARY – A school classified as elementary by state and local practice and composed of any span of grades not above grade six (Kindergarten through 5th grade). This term includes kindergartens if they are under the control of the local school board of education.

SCHOOL, MIDDLE – A school offering education to students spanning both elementary and secondary levels, normally 6th through 8th grades.

SCHOOL, SENIOR HIGH – A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school or middle school in the same system.

SCHOOL, SUMMER – The name applied to the school session carried on during the period between the end of regular school term and the beginning of the next regular school term. Tuition is sometimes charged to participants of a summer school program.

SCHOOL, VOCATIONAL – A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semi-skilled trades or occupations. (In St. Louis County, this program is under the jurisdiction of the Special School District.)

SCHOOL PLANT – The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE – The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.

SSD – Special School District – A separate and independent school district which serves the needs of students with special requirements for all of the school districts in St. Louis County. SSD teachers occupy the teaching stations of the LEA to serve the students of that school. Placement options range from consultative to a totally inclusive setting. SSD also runs the Vocational Training Program for the districts of St. Louis County.)

STATE ADEQUACY TARGET- An amount of expenditure per student that is the base for the new Foundation Formula put into law by SB287. The adequacy target is the amount per year spent by certain high performing districts in the state and is subject to change every two years.

STUDENT-BODY ACTIVITIES – Services for public school pupils such as interscholastic athletics, entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

SUPPLY - A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

SURETY BOND – A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAG – Talented and Gifted – separate curriculum for students displaying above average ability through testing, sustained grade point average and measure of intelligence (IQ). The Centers for Creative Learning (grades 1-5), Academic Stretch (grades 6-8), and the Secondary Gifted Program (grades 9-12) comprise the District’s programs for academically gifted students.

TAN – Tax Anticipation Note Borrowing. Money required to be borrowed by certain school districts to alleviate cash flow problems. School Districts in many instances are greatly dependent on local tax revenues as the primary revenue source. These taxes are collected in late December through January of each year. TAN borrowing enables the LEA to meet the financial needs of their budget from July 1 until the local taxes are collected.

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

UNENCUMBERED BALANCE OF APPROPRIATION - That portion of an appropriation not yet expended or encumbered; the balance remaining after deducting from the appropriation the accumulated expenditures and outstanding encumbrances.

VICC – Voluntary Interdistrict Choice Corporation – a new entity formed to collect and administer state funds to support the VTS (Voluntary Transfer Students) who choose to attend a district other than the student district of residence (usually the City of St. Louis School District). LEA’s receive funds based on their cost of education (not to exceed an average of the St. Louis County school’s cost of education) multiplied by the number of students enrolled.

VTS – Voluntary Transfer Students from St. Louis City School Districts (See VICC)

WADA-WEIGHTED AVERAGE DAILY ATTENDANCE (ADA)-The current basis for distribution within the new Foundation Formula calculations as introduced by SB287. The ADA is weighted for specific student characteristics, specifically, free and reduced-price lunch (poverty) special education needs or limited English language proficiency.

APPENDIX I: BUDGET SUMMARY

ROCKWOOD R-VI SCHOOL DISTRICT
FUND SUMMARY
2016/17

* 2016/17 Next year's budget
 * Summary of revenues and expenditures for all funds

DESCRIPTION	BUDGET NEXT YEAR 2016/17	TEACHERS 200	INCIDENTAL 110	CHILD NUTRITION SERVICES 120	STUDENT ACTIVITIES 140	COMMUNITY EDUCATION 160	OTHER ACTIVITIES 170	BUILDING FUND 450	DEBT SERVICE 300	CAPITAL PROJECTS 40X
PROJECTED BEGINNING BALANCE	\$ 123,106,666	\$ 16,985,191	\$ 30,043,439	\$ 3,351,474	\$ 2,588,428	\$ 3,617,031	\$ 431,502	\$ 3,402,463	\$ 20,474,679	42,212,459
PROJECTED REVENUES	270,588,784	141,016,791	75,743,166	9,056,923	5,400,000	12,435,485	35,600	476,449	26,024,369	400,000
PROJECTED EXPENDITURES	312,943,204	144,682,098	71,199,572	9,342,252	5,400,000	12,271,972	87,900	2,060,101	26,080,500	41,818,809
EST BAL BEFORE TRANSFERS/ RES.	80,752,246	13,319,884	34,587,033	3,066,145	2,588,428	3,780,544	379,202	1,818,811	20,418,548	793,650
FUND TRANSFERS	-	-	785,000	(635,000)	-	-	(150,000)	-	-	-
ENDING FUND BALANCE	\$ 80,752,246	\$ 13,319,884	\$ 35,372,033	\$ 2,431,145	\$ 2,588,428	\$ 3,780,544	\$ 229,202	\$ 1,818,811	\$ 20,418,548	793,650

OPERATING SUMMARY*		2016/17
PROJECTED BEGINNING BALANCE	\$	50,431,093
PROJECTED RECEIPTS		217,236,406
PROJECTED EXPENDITURES		217,941,771
OPER. REV. OVER EXP (NET TRANSFER)		79,636
PROJECTED ENDING BALANCE	\$	50,510,729
FUNDS RESERVED (18%)		(31,702,133)
UNRESERVED BALANCE		18,808,596
*Includes funds 110, 200, and 450.		

TAX LEVY	TOTAL OF	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND
YEAR	ALL FUNDS	200	110	120	140	160	170	450	300	40X
2016/17 Estimated	4.5788	2.0758	1.8230						0.6800	
2015/16	4.6015	2.0864	1.8351						0.6800	
2014/15	4.7240	2.2810	1.7630						0.6800	
2013/14	4.6833	1.9156	1.5808					0.5069	0.6800	
2012/13	4.5357	2.1878	1.6079					0.0600	0.6800	
2011/12	4.4630	2.2378	1.4052					0.1400	0.6800	
2010/11	4.2752	2.0500	1.4052					0.1400	0.6800	
2009/10	4.0083	1.8550	1.3333					0.1400	0.6800	
2008/09	3.9232	1.7764	1.2768					0.1900	0.6800	
2007/08	3.9987	1.7913	1.2874					0.1700	0.7500	
2006/07	4.4177	2.0932	1.5045					0.0700	0.7500	
2005/06	4.5074	2.1861	1.5713					0.0000	0.7500	

APPENDIX II: REVENUE

**ROCKWOOD R-VI SCHOOL DISTRICT
2016/17 BUDGET
GENERAL REVENUE EXPLANATION**

The following explanations cover the major local, county, state and federal revenues which are allocated to the General, Teachers, Debt Service and/or Building Funds according to the tax levy associated with each fund or at the discretion of the Board of Education. Other revenues are particular to the funds that they support.

LOCAL

5111 Current Taxes – these revenues are derived from taxing real and personal property within the District for the current year. The estimated \$4.5788 tax levy for 2016/17 will be levied on each \$100 of assessed valuation. Each odd numbered year is a reassessment year. This is the main source of revenue for funding the operations of the District, representing 60% of the operating revenue, or 57% of total revenue. Assessed valuations are expected to increase approximately 1.2% for 2016/17. This increase in assessed valuation in a non-reassessment year is due to new construction. Overall we anticipate the tax rate to decline approximately two cents in FY17.

5112 Delinquent Taxes – this revenue is derived from collection of delinquent prior years’.

5113 Sales Tax (Proposition C) – these revenues are collected by the state through a 1% sales tax on consumer goods and then distributed to school districts based on the average daily attendance. The current estimated per pupil distribution is \$947 and will increase to \$977 for 2016/17. These revenues represent 7% of the total revenue of the District and will fluctuate with the student population and local economic factors. Payment is based on the previous years’ weighted average daily attendance (WADA) and the District is estimating this amount to decrease by 203 students due to declining enrollment in 2015/16.

5115 Merchants and Manufacturers Tax – these revenues are a surcharge on commercial real estate to replace revenue lost when the past business inventory tax was eliminated. No significant changes are anticipated in this revenue.

5141–5143 Interest – these revenues are from earnings on all temporary deposits and investments plus interest received on delinquent taxes. As fund balances increase or decrease over time and as interest rates change, these revenues will fluctuate. The District has seen a decrease in interest revenue for the current year versus prior year.

5179 Other Pupil Activity Income – these revenues include parking revenue, payments for musical instruments, donations to refurbish the Mobile Innovation Center revenue and other donations.

5197 Voluntary Inter-district Choice Corporation (VICC) – these revenues are based on the number of volunteer transfer students (VICC) enrolled in the District from the St. Louis City district. The number of VICC students for 2016/17 is expected to remain basically flat versus 2015/16, and the revenue will decrease approximately \$0.4 million due to a lower reimbursement rate in 2016/17 (\$7,000 per student in 2016/17 versus \$7,250 in 2015/16).

5198 Miscellaneous Local Revenue – these revenues include cell phone tower lease revenue, energy rebates, litigation settlements, purchasing card rebates and other sustaining local revenue sources.

COUNTY

5221 State Assessed Utility – these revenues are assessed against the property of railroad and utility companies based on the county assessed valuation and the average county school district levy rate. These revenues represent 1% of total revenue.

STATE

5311 Foundation Formula – these revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 11% of total revenue when combined with revenue object 5319 (also from State Foundation Formula). The Foundation Formula and Classroom Trust revenue forecast's factors are estimated as follows: State Adequacy Target (SAT) of \$6,110 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.095 and Classroom Trust payment of \$406 per WADA. The estimated factors are forecasted to generate approximately \$29.4 million in revenue for 2016/17.

5312 Transportation – these revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2016/17, the District estimates that revenue will increase approximately \$200,000 due to increased expenditures related to the District managing and owning its own Transportation Department. Additionally, revenue will fluctuate as student enrollment changes.

5314 ECSE - State- these revenues support the joint program with the District and the State of Missouri for Early Childhood Special Education and will continue in the future with growth in this important program. Federal funds are received and reported under object 5442.

5319 Classroom Trust Fund - these revenues are part of the new Missouri Foundation Formula as explained in revenue object 5311. The Classroom Trust Fund portion of the formula is deducted “off the top” and may be placed in any fund and spent for any expenditure at the discretion of the Board of Education.

5324 Parents As Teachers – these revenues are received from the state for Early Childhood Screening and Parents as Teachers programs. They are projected to decline.

FEDERAL

5418 ROTC Reimbursements – these revenues are federal government reimbursements for the various military services reserve officer-training programs.

5442 ECSE – Federal – see 5314 above for explanation of Early Childhood Special Education.

5451 Title I – these revenues are appropriated from the U.S. Congress for Elementary and Secondary Education Amendments of 1965 for special programs. A portion of the Voluntary Transfer Student revenue is received through the Federal Title I program as a pass through.

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2016/17

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2014/15	PROJECTED THIS YEAR 2015/16	BUDGET NEXT YEAR 2016/17
<u>LOCAL SOURCES</u>				
Current Taxes	5111	\$ 128,282,877	\$ 129,727,897	\$ 130,526,287
Delinquent Taxes	5112	(116,252)	-	-
Sales Taxes	5113	16,739,765	17,720,078	18,083,140
Financial Institution Tax	5114	73,049	127,495	115,565
M & M Surtaxes	5115	9,665,603	9,904,273	10,075,580
In Lieu Of Tax	5116	2,311	2,397	2,424
Day Tuition	5121	266,574	223,650	223,650
Investment Earnings	5141	(95,932)	64,018	64,018
Admissions	5171	137,228	137,168	137,168
Student Activities	5179	439,647	513,063	513,063
Gifts	5192	-	1,000	1,000
VICC Cost Of Educ Reimb	5197	10,013,475	10,277,357	9,843,941
Miscellaneous Local Rev	5191,4,5,6,8,9	646,578	13,321,543	821,543
TOTAL LOCAL SOURCES		\$ 166,166,924	\$ 182,031,939	\$ 170,419,379
<u>COUNTY SOURCES</u>				
Fines, Forfeit & Escheat	5211	238,971	219,133	329,323
State Assessed Util	5221	2,917,083	3,019,701	2,887,574
County Stock Insur Fund	5222	50,064	61,163	61,163
TOTAL COUNTY SOURCES		\$ 3,206,118	\$ 3,299,997	\$ 3,278,060
<u>STATE SOURCES</u>				
Foundation Formula	5311	21,345,316	21,906,374	21,930,698
Transportation	5312	1,778,749	1,553,882	1,746,562
ECSE-State And Homebound	5313-5314	6,359,151	7,217,572	7,217,572
Classroom Trust Fund	5319	7,141,460	7,578,281	7,512,999
Educ Screening Prog	5324	385,047	446,267	446,267
Vocational Terch Aid	5332	16,692	47,071	-
Adult Basic Education	5337	32,149	23,725	23,325
Resid. Placement Excess	5369	11,327	-	-
TOTAL STATE SOURCES		\$ 37,090,336	\$ 38,773,171	\$ 38,877,422
<u>FEDERAL SOURCES</u>				
ROTC Reimbursement	5418	123,331	125,000	125,000
Medicaid	5412	108,275	90,000	90,000
Voc. Ed. Carl Perkins	5427	142,221	154,150	154,150
Adult Basic Education	5436	432,064	466,526	465,400
ECSE-Federal	5442	952,122	797,058	797,058
Title I	5451	1,580,419	1,497,038	1,401,308
Title III Eng. Lang. Acq	5462	87,675	115,193	115,193
Title II Classroom Size Reduction	5465	375,178	354,305	354,305
Other Fed	5497	104,704	130,000	130,000
TOTAL FEDERAL SOURCES		\$ 3,905,989	\$ 3,729,270	\$ 3,632,414
TOTAL REVENUES		\$ 210,369,367	\$ 227,834,378	\$ 216,207,275
<u>OTHER REVENUE SOURCES</u>				
Interest	5142,5144	523,317	590,941	590,941
Other Non-Current Sources	5650-99	11,410	20,000	20,000
Non-Hdcp Trnsp/Leas	5841	221,417	125,000	125,000
SSD Transportation	5842	344,257	293,190	293,190
TOTAL OTHER REVENUE SOURCES		\$ 1,100,401	\$ 1,029,131	\$ 1,029,131
TOTAL ALL SOURCES		\$ 211,469,768	\$ 228,863,509	\$ 217,236,406

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES
2016/17

* 2 years of budgeted
revenue comparison by
object

SOURCE	OBJECT CODE	PROJECTED	BUDGET	VARIANCE	
		2015/16	2016/17	\$	%
<u>LOCAL SOURCES</u>					
Current Taxes	5111	\$ 152,240,798	\$ 153,291,721	\$ 1,050,923	0.69%
Sales Taxes	5113	17,720,078	18,083,140	363,062	2.05%
Financial Institution Tax	5114	147,363	135,721	(11,642)	-7.90%
M & M Surtaxes	5115	11,572,165	11,832,889	260,723	2.25%
In Lieu Of Tax	5116	2,397	2,846	449	18.73%
Day Tuition	5121	223,650	223,650	-	0.00%
Summer School Tuition	5122	51,000	50,000	(1,000)	-1.96%
Investment Earnings	5141	1,325,253	3,840,909	2,515,656	189.82%
CNS Pupil Sales	5151	3,152,738	3,127,507	(25,231)	-0.80%
CNS Adult Sales	5161	139,632	123,341	(16,291)	-11.67%
CNS Non Program	5165	3,460,673	3,689,899	229,226	6.62%
Admissions	5171	137,168	137,168	-	0.00%
Student Activities	5179	7,198,428	5,913,513	(1,284,915)	-17.85%
Community Services	5180	8,844,622	9,152,211	307,589	3.48%
Gifts	5192	1,500	1,500	-	0.00%
VICC Cost Of Educ Reimb	5197	10,277,357	9,843,941	(433,416)	-4.22%
Miscellaneous Local Rev	5191,4,5,6,8,9	14,033,372	1,492,743	(12,540,629)	-89.36%
TOTAL LOCAL SOURCES		\$ 230,540,194	\$ 220,954,698	\$ (9,585,496)	-4%
<u>COUNTY SOURCES</u>					
Fines, Forfeit & Escheat	5211	219,133	329,323	110,190	50.28%
State Assessed Util	5221	3,656,617	3,460,855	(195,762)	-5.35%
County Stock Insur Fund	5222	69,581	69,581	-	0.00%
TOTAL COUNTY SOURCES		\$ 3,945,332	\$ 3,859,760	\$ (85,572)	-2.17%
<u>STATE SOURCES</u>					
Foundation Formula	5311	21,906,374	21,930,698	24,324	0.11%
Transportation	5312	1,553,882	1,746,562	192,680	12.40%
ECSE-State And Homebound	5313-5314	7,217,572	7,217,572	-	0.00%
Classroom Trust Fund	5319	7,578,281	7,512,999	(65,282)	-0.86%
Educ Screening Prog	5324	446,267	446,267	-	0.00%
Food Service - State	5333	56,000	53,950	(2,050)	-3.66%
Adult Basic Education	5337	23,725	23,325	(400)	-1.69%
Other State Revenue	5397	50,000	50,000	-	0.00%
TOTAL STATE SOURCES		\$ 38,879,171	\$ 38,981,372	\$ 102,201	0.26%

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES
2016/17

* 2 years of budgeted
revenue comparison by
object

SOURCE	OBJECT CODE	PROJECTED	BUDGET	VARIANCE	
		2015/16	2016/17	\$	%
<u>FEDERAL SOURCES</u>					
ROTC Reimbursement	5418	125,000	125,000	-	0.00%
Medicaid	5412	90,000	90,000	-	0.00%
Voc. Ed. Carl Perkins	5427	154,150	154,150	-	0.00%
Adult Basic Education	5436	466,526	465,400	(1,126)	-0.24%
ECSE-Federal	5442	797,058	797,058	-	0.00%
Food Service - Federal	5445-5446	2,212,629	2,062,226	(150,403)	-6.80%
Title I	5451	1,497,038	1,401,308	(95,730)	-6.39%
Title II Classroom Size Reduction	5465	354,305	354,305	-	0.00%
Title III Eng. Lang. Acq	5462	115,193	115,193	-	0.00%
Other Fed	5497	130,000	130,000	-	0.00%
TOTAL FEDERAL SOURCES		\$ 5,941,899	\$ 5,694,640	\$ (247,259)	-4.16%
TOTAL REVENUE		\$ 279,306,596	\$ 269,490,470	\$ (9,816,126)	-3.51%
<u>OTHER REVENUE SOURCES</u>					
Interest-Bonds/Premiums	5142,5144	8,686,019	660,123	(8,025,896)	-92.40%
Sale Of Bonds	5611	33,950,000	-	(33,950,000)	-100.00%
Other Non-Current Sources	5650-99	38,875,000	20,000	(38,855,000)	-99.95%
Non-Hdcp Trnsp/Leas	5841	125,000	125,000	-	0.00%
SSD Transportation	5842	293,190	293,190	-	0.00%
TOTAL OTHER REVENUE SOURCES		\$ 81,929,209	\$ 1,098,313	\$ (80,830,896)	-98.66%
TOTAL ALL SOURCES		\$ 361,235,805	\$ 270,588,784	\$ (90,647,021)	-25.09%

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES
2016/17

* 3 years of actual revenues
and 2 years of budgeted
revenues by object

SOURCE	OBJECT CODE	ACTUAL 2012/13	ACTUAL 2013/14	ACTUAL 2014/15	PROJECTED 2015/16	BUDGET 2016/17
<u>LOCAL SOURCES</u>						
Current Taxes	5111	\$145,031,733	\$146,338,778	\$ 149,853,688	\$ 152,240,798	\$ 153,291,721
Delinquent Taxes	5112	(1,341,622)	(394,088)	(135,800)	-	-
Sales Taxes	5113	16,003,095	16,709,474	16,739,765	17,720,078	18,083,140
Financial Institution Tax	5114	57,935	126,331	85,330	147,363	135,721
M & M Surtaxes	5115	10,585,790	10,814,455	11,290,878	11,572,165	11,832,889
In Lieu Of Tax	5116	29,258		2,700	2,397	2,846
Day Tuition	5121	1,991,618	2,128,816	266,574	223,650	223,650
Summer School Tuition	5122	170	52,043	55,021	51,000	50,000
Investment Earnings	5141	3,328,988	1,088,763	1,816,017	1,325,253	3,840,909
CNS Pupil Sales	5151	3,065,829	2,835,764	2,922,841	3,152,738	3,127,507
CNS Adult Sales	5161	86,339	89,739	106,300	139,632	123,341
CNS Non Program	5165	3,073,805	3,224,443	3,330,716	3,460,673	3,689,899
Admissions	5171	155,745	150,047	141,036	137,168	137,168
Student Activities	5179	5,331,224	5,336,441	5,279,336	7,198,428	5,913,513
Community Services	5180	8,643,828	8,497,210	8,769,518	8,844,622	9,152,211
Gifts	5192	(567)	(770)	(107)	1,500	1,500
Grants	5193	-	5,000	112,000	12,000	12,000
VICC Cost Of Educ Reimb	5197	10,900,371	10,463,958	10,013,475	10,277,357	9,843,941
Miscellaneous Local Rev	5191,4,5,6,8,9	1,115,815	921,209	1,244,091	14,033,372	1,492,743
TOTAL LOCAL SOURCES		\$208,059,354	\$208,387,613	\$ 211,893,380	\$ 230,540,194	\$ 220,954,698
<u>COUNTY SOURCES</u>						
Fines, Forfeit & Escheat	5211	287,926	436,989	238,971	219,133	329,323
State Assessed Util	5221	3,136,774	3,656,199	3,496,222	3,656,617	3,460,855
County Stock Insur Fund	5222	46,322	46,763	58,482	69,581	69,581
TOTAL COUNTY SOURCES		3,471,022	4,139,951	\$ 3,793,676	\$ 3,945,332	\$ 3,859,760
<u>STATE SOURCES</u>						
Foundation Formula	5311	22,288,357	21,185,150	21,345,316	21,906,374	21,930,698
Transportation	5312	1,575,827	1,638,713	1,778,749	1,553,882	1,746,562
ECSE-State And Homebound	5313-5314	5,794,060	6,167,581	6,359,151	7,217,572	7,217,572
Classroom Trust Fund	5319	7,205,018	7,706,090	7,141,460	7,578,281	7,512,999
Educ Screening Prog	5324	340,898	360,904	385,047	446,267	446,267
Vocational Terch Aid	5332	15,720	18,388	16,692	47,071	-
Food Service - State	5333	58,259	56,969	54,330	56,000	53,950
Adult Basic Education	5337	11,797	20,319	32,149	23,725	23,325
Voc-Tec Ed Grant	5359	-	-	18,995	-	-
Resid. Placement Excess	5369	3,100	18,993	11,327	-	-
Other State Revenue	5397	-	99,668	1,450	50,000	50,000
TOTAL STATE SOURCES		37,293,036	37,272,775	\$ 37,144,666	\$ 38,879,171	\$ 38,981,372

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES
2016/17

* 3 years of actual revenues
and 2 years of budgeted
revenues by object

SOURCE	OBJECT CODE	ACTUAL 2012/13	ACTUAL 2013/14	ACTUAL 2014/15	PROJECTED 2015/16	BUDGET 2016/17
<u>FEDERAL SOURCES</u>						
ROTC Reimbursement	5418	123,531	122,615	123,331	125,000	125,000
Medicaid	5412	50,313	102,444	108,275	90,000	90,000
Voc. Ed. Carl Perkins	5427	126,144	138,559	142,221	154,150	154,150
Adult Basic Education	5436	441,010	428,904	432,064	466,526	465,400
IDEA Grants	5437	-	12,605	9,629	-	-
ECSE-Federal	5442	925,858	685,287	952,122	797,058	797,058
Food Service - Federal	5445-5446	2,089,866	1,971,436	2,071,465	2,212,629	2,062,226
Title I	5451	1,713,963	1,112,807	1,580,419	1,497,038	1,401,308
Title II Classroom Size Reduction	5465	400,219	406,134	375,178	354,305	354,305
Title III Eng. Lang. Acq	5462	95,550	83,394	87,675	115,193	115,193
Other Fed	5497	159,656	284,378	66,414	130,000	130,000
TOTAL FEDERAL SOURCES		6,126,110	5,348,563	\$ 5,948,792	\$ 5,941,899	\$ 5,694,640
TOTAL REVENUES		\$254,949,522	\$255,148,902	\$ 258,780,514	\$ 279,306,596	\$ 269,490,470
<u>OTHER REVENUE SOURCES</u>						
Interest-Bonds/Premiums	5142,5144	737,350	582,053	4,546,984	8,686,019	660,123
Sale Of Bonds	5611	-	-	35,000,000	33,950,000	-
Other Non-Current Sources	5650-99	21,012	22,838	13,387	38,875,000	20,000
Non-Hdcp Trnsp/Leas	5841	43,672	116,073	221,417	125,000	125,000
SSD Transportation	5842	347,708	252,703	344,257	293,190	293,190
TOTAL OTHER REVENUE SOURCES		1,149,742	973,667	\$ 40,126,045	\$ 81,929,209	\$ 1,098,313
TOTAL ALL SOURCES		\$256,099,264	\$256,122,569	\$ 298,906,559	\$ 361,235,805	\$ 270,588,784

APPENDIX III: SALARIES AND BENEFITS

SALARIES AND BENEFITS BY FUND

		FY2013	FY2014	FY2015	FY2016	FY2017
Fund.Object	Fund Object	Actual	Actual	Actual	Projected	Budget
110.6111	General Fund.REGULAR SALARIES	125,744	140,203	146,700	683,925	686,008
110.6112	General Fund.BUDGET RECAPTURE	-	-	-	(3,700,000)	(2,700,000)
110.6121	General Fund.SUBST-OTHER PT TEACH SAL	36,376	9,493	14,593	58,905	108,269
110.6131	General Fund.SUPPLEMENTAL PAY	969,803	866,098	875,931	1,315,128	1,337,214
110.6151	General Fund.CLASSIFIED SALARIES- REG	23,829,638	24,870,321	25,618,203	26,064,862	31,511,352
110.6155	General Fund.CLASSIFIED OVERTIME PAY	217,206	252,529	200,404	342,370	312,033
110.6161	General Fund.CLASS SALARIES- PART-TIME	1,188,996	837,920	479,400	182,956	121,508
110.6171	General Fund.CLASS EMP UNUSED SICK PAY	269,126	155,441	245,795	241,083	230,000
110.6211	General Fund.TEACHERS RETIREMENT	347,118	344,439	407,761	441,284	444,036
110.6221	General Fund.NONTEACHER RETIREMENT	1,716,980	1,785,094	1,788,467	1,789,306	2,287,869
110.6231	General Fund.FED INS CONTR ACT (FICA)	1,483,862	1,533,433	1,534,237	1,596,114	1,939,229
110.6232	General Fund.MEDICARE (NON-CERT)	368,441	378,032	382,505	393,029	470,627
110.6233	General Fund.MEDICARE (CERT)	48	(9)	-	9,394	17,650
110.6241	General Fund.EMPLOYEE INSURANCE	3,708,416	4,924,030	4,195,921	4,146,104	4,827,716
110.6261	General Fund.WORKMENS COMP INSURANCE	683,410	650,621	762,641	1,054,011	895,004
110.6271	General Fund.UNEMPLOYMENT COMPENSATION	66,054	55,753	36,988	45,000	50,000
110.6282	General Fund.UNIFORMS	43,945	38,693	35,864	-	52,400
General Fund Total		35,055,163	36,842,090	36,725,409	34,663,471	42,590,914
120.6151	Child Nutrition Services.CLASSIFIED SALARIES-	2,894,783	2,894,250	3,099,432	3,390,228	3,425,787
120.6155	Child Nutrition Services.CLASSIFIED OVERTIME	5,723	11,201	16,668	13,250	12,250
120.6161	Child Nutrition Services.CLASS SALARIES- PART	63,430	59,653	93,907	95,513	100,288
120.6221	Child Nutrition Services.NONTEACHER RETIREMEN	197,235	198,003	213,512	239,935	243,374
120.6231	Child Nutrition Services.FED INS CONTR ACT (F	182,289	182,902	197,255	215,059	219,374
120.6232	Child Nutrition Services.MEDICARE (NON-CERT)	42,631	42,775	46,132	50,704	51,268
120.6241	Child Nutrition Services.EMPLOYEE INSURANCE	67,155	60,309	86,636	108,345	355,668
120.6261	Child Nutrition Services.WORKMENS COMP INSURA	67,702	63,489	77,192	74,641	78,000
120.6282	Child Nutrition Services.UNIFORMS	13,237	9,278	8,527	8,420	10,070
Child Nutrition Services Total		3,534,185	3,521,862	3,839,261	4,196,095	4,496,079
140.6121	Student Activities.SUBST-OTHER PT TEACH SAL	33,089	41,100	51,538	33,000	33,000
140.6131	Student Activities.SUPPLEMENTAL PAY	190,744	197,061	198,035	191,000	191,000
140.6151	Student Activities.CLASSIFIED SALARIES- REG	624	598	455	30,000	30,000
140.6155	Student Activities.CLASSIFIED OVERTIME PAY	1,680	2,328	-	3,000	3,000
140.6161	Student Activities.CLASS SALARIES- PART-TIME	2,987	1,539	1,775	3,000	3,000
140.6211	Student Activities.TEACHERS RETIREMENT	22,201	20,430	20,797	22,000	22,000
140.6221	Student Activities.NONTEACHER RETIREMENT	959	689	832	2,000	2,000
140.6231	Student Activities.FED INS CONTR ACT (FICA)	5,223	6,756	7,106	5,000	5,000
140.6232	Student Activities.MEDICARE (NON-CERT)	3,231	3,384	3,659	3,000	3,000
140.6241	Student Activities.EMPLOYEE INSURANCE	30	69	-	7,500	7,500
Student Activities Total		260,768	273,953	284,197	299,500	299,500
160.6111	Community Education.REGULAR SALARIES	549,287	752,959	820,203	860,561	891,681
160.6121	Community Education.SUBST-OTHER PT TEACH SAL	25,846	38,643	54,361	47,500	47,500
160.6131	Community Education.SUPPLEMENTAL PAY	111,558	108,984	94,259	153,517	83,110
160.6151	Community Education.CLASSIFIED SALARIES- REG	3,229,226	3,130,835	3,448,411	3,727,125	4,186,614
160.6155	Community Education.CLASSIFIED OVERTIME PAY	10,560	16,103	74,851	7,650	38,550
160.6161	Community Education.CLASS SALARIES- PART-TIME	1,473,928	1,563,275	1,755,664	2,050,310	2,296,037
160.6211	Community Education.TEACHERS RETIREMENT	171,712	173,801	180,118	202,628	247,591
160.6221	Community Education.NONTEACHER RETIREMENT	241,332	251,661	290,870	326,099	359,645
160.6231	Community Education.FED INS CONTR ACT (FICA)	272,233	285,623	322,664	339,065	399,817
160.6232	Community Education.MEDICARE (NON-CERT)	76,828	79,822	88,845	95,545	107,229
160.6233	Community Education.MEDICARE (CERT)	-	-	-	1,168	760
160.6241	Community Education.EMPLOYEE INSURANCE	491,898	518,200	608,352	701,469	873,286
160.6261	Community Education.WORKMENS COMP INSURANCE	1,886	974	-	-	-
Community Education Total		6,656,294	6,920,879	7,738,597	8,512,637	9,531,819
200.6111	Teacher Fund.REGULAR SALARIES	101,060,536	100,290,184	102,474,900	107,068,002	107,416,161
200.6112	Teacher Fund.BUDGET RECAPTURE	-	-	-	(500,000)	(2,000,000)
200.6121	Teacher Fund.SUBST-OTHER PT TEACH SAL	1,857,007	1,701,720	1,857,765	2,153,483	2,055,403
200.6131	Teacher Fund.SUPPLEMENTAL PAY	43,432	2,170,860	2,377,137	2,370,711	1,913,012
200.6141	Teacher Fund.EARLY RETIREMENT	1,289,485	1,080,594	1,005,378	875,516	1,050,000
200.6151	Teacher Fund.CLASSIFIED SALARIES- REG	243,777	693,469	777,901	447,914	397,278
200.6155	Teacher Fund.CLASSIFIED OVERTIME PAY	62	-	-	-	-
200.6161	Teacher Fund.CLASS SALARIES- PART-TIME	285	-	-	-	-
200.6211	Teacher Fund.TEACHERS RETIREMENT	15,848,575	16,176,830	16,562,692	16,704,795	17,230,545
200.6221	Teacher Fund.NONTEACHER RETIREMENT	21,391	10,431	23,990	6,033	25,304
200.6231	Teacher Fund.FED INS CONTR ACT (FICA)	170,738	163,639	184,949	163,865	186,861
200.6232	Teacher Fund.MEDICARE (NON-CERT)	1,390,608	1,422,349	1,477,052	1,509,477	1,531,046
200.6233	Teacher Fund.MEDICARE (CERT)	-	-	21	128	141
200.6241	Teacher Fund.EMPLOYEE INSURANCE	11,909,984	12,701,560	12,507,532	13,084,280	14,300,348
Teacher Fund Total		133,835,880	136,411,635	139,249,317	143,884,204	144,106,098
TOTAL EXPENSE		179,342,290	183,970,419	187,836,782	191,555,907	201,024,410

APPENDIX IV EXPENDITURES

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2016/17

*Provides history and details changes in expenses by department

worsening > 10%
improving > 10%

Dept	Description	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	Increase/(Decrease)	
		2012/13	2013/14	2014/15			\$ Change	% Change
0	District Wide	\$ 36,207,213	\$ 74,550,812	\$ 35,077,131	\$ 77,147,550	\$ 75,225,622	\$ (1,921,928)	-2.49%
Total		36,207,213	74,550,812	35,077,131	77,147,550	75,225,622	(1,921,928)	-2.49%
	Admin/Superintendent/B.O.E.							
1099	Central Administration	27,327	59,647	96,708	97,903	63,000	(34,903)	-35.65%
5200	Superintendents Office	1,774,262	1,904,743	1,692,911	1,816,779	1,836,095	19,316	1.06%
5210	Board Of Education	62,311	78,459	93,361	36,622	70,500	33,878	92.51%
5220	Superintendent Search	-	33,935	1,797	112	-	(112)	-100.00%
5300	Office Of Assoc Superintendent	52,606	-	-	-	-	-	
7110	DEED	793,939	844,911	738,648	502,155	687,215	185,060	36.85%
8260	Nurses	209,897	205,252	201,580	226,794	252,796	26,002	11.47%
Total		2,920,342	3,126,946	2,825,004	2,680,365	2,909,606	229,241	8.55%
	Instructional/School Allocation							
1000	General Instruction	109,381,192	113,183,435	114,630,178	120,430,652	121,719,535	1,288,883	1.07%
1010	Business Education	4,528	3,292	4,121	3,349	5,105	1,756	52.43%
1020	Instructional Technology	748,618	514,535	601,075	616,222	616,378	156	0.03%
1030	Drivers Education	530	413	551	-	500	500	100.00%
1040	Foreign Language	5,499	5,660	5,463	8,353	6,680	(1,673)	-20.03%
1050	Guidance	5,217,125	4,911,452	4,665,456	4,699,225	4,763,804	64,579	1.37%
1060	Family & Consumer Studies	58,512	54,748	54,535	53,449	56,840	3,391	6.34%
1070	Industrial Technology	19,540	18,070	15,450	19,813	16,910	(2,903)	-14.65%
1080	Language Arts	19,856	21,015	20,577	31,665	23,734	(7,931)	-25.05%
1090	Library	2,969,866	3,121,031	3,172,995	3,009,599	3,013,109	3,510	0.12%
1100	Math	12,993	12,749	9,913	11,325	11,640	315	2.78%
1110	Music	2,022,113	1,120,673	2,164,376	2,278,574	2,315,370	36,796	1.61%
1120	Nurse	1,681,261	1,764,843	1,841,223	1,970,657	2,000,778	30,121	1.53%
1130	Physical Education	29,746	26,673	27,772	23,284	30,130	6,846	29.40%
1140	Reserve Officer Training Corp	339,777	356,421	372,893	312,814	315,039	2,225	0.71%
1150	Science	82,748	73,730	73,105	70,197	78,709	8,512	12.13%
1160	Social Studies	9,372	7,544	7,174	13,144	9,800	(3,344)	-25.44%
1170	Special School District	640	555	657	1,562	900	(662)	-42.38%
1180	Writing Center	685	515	1,324	-	500	500	100.00%
1200	Community Services	248	368	188	269	200	(69)	-25.65%
1210	Performing Arts	3,145	1,534	1,250	1,865	2,670	805	43.16%
1220	Instructional Media	30,871	30,267	33,178	41,455	38,500	(2,955)	-7.13%
1230	Art	136,115	126,628	130,562	164,449	139,974	(24,475)	-14.88%
1270	Alternative Classroom	-	6,334	50	-	800	800	100.00%
1300	Yearbook	4,559	3,143	3,471	2,115	3,800	1,685	79.67%
1320	Speech	1,907	2,452	2,903	1,272	2,300	1,028	80.82%
1330	Drama	1,515	846	1,343	875	1,600	725	82.86%
1340	School Newspaper	8,547	7,853	8,566	12,156	9,300	(2,856)	-23.49%
1350	Academic Stretch	523	330	745	480	620	140	29.17%
1360	Journalism	9,197	7,536	5,869	8,029	7,650	(379)	-4.72%
1370	School Effectiveness Team	257	-	-	-	-	-	
1380	Audio Visual	3,312	387	-	614	974	360	58.63%
1400	Staff Development	126,164	117,191	84,956	124,599	133,772	9,173	7.36%
1420	Production Center	96,855	77,150	75,143	74,121	89,000	14,879	20.07%
1430	C O E	-	-	-	-	200	200	100.00%
1450	Broadcast Journalism	990	2,214	2,809	2,641	1,900	(741)	-28.06%
Total		123,028,806	125,581,585	128,019,871	133,988,824	135,418,720	1,429,896	1.07%

EXPENSE BY DEPARTMENT
2016/17

*Provides history and details changes in expenses by department

worsening > 10%
improving > 10%

Dept	Description	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	Increase/(Decrease)	
		2012/13	2013/14	2014/15			\$ Change	% Change
	Extra-Curr. Act/School Spon.							
1460	CO-Curricular Activities	173,955	146,928	166,501	176,697	162,439	(14,258)	-8.07%
1461	CO-Curricular Elementary	13,805	30,863	28,228	35,674	15,830	(19,845)	-55.63%
1470	Supplemental - Instruction	40,693	36,043	41,729	51,478	49,024	(2,454)	-4.77%
1480	Supplemental Non-Athletic Act	43,076	106,688	46,403	52,990	44,085	(8,905)	-16.81%
1490	Supplemental Athletic	400,922	411,950	409,797	421,939	368,357	(53,582)	-12.70%
1500	Athletics	145,714	125,503	116,445	162,975	889,990	727,015	446.09%
1510	Cross Country	30,430	29,574	31,596	40,430	-	(40,430)	-100.00%
1520	Football	101,757	95,289	104,616	115,609	-	(115,609)	-100.00%
1530	Girls Golf	12,795	18,505	14,769	17,712	-	(17,712)	-100.00%
1540	Boys Soccer	48,771	47,667	47,907	62,733	-	(62,733)	-100.00%
1550	Softball	31,742	29,396	24,897	37,171	-	(37,171)	-100.00%
1560	Girls Tennis	14,818	16,693	13,394	14,820	-	(14,820)	-100.00%
1570	Boys Volleyball	31,187	27,605	25,470	26,415	-	(26,415)	-100.00%
1590	Boys Basketball	52,520	52,160	48,037	63,522	-	(63,522)	-100.00%
1600	Girls Basketball	43,611	42,702	50,449	54,253	-	(54,253)	-100.00%
1610	Boys Swimming	14,655	14,386	15,333	22,881	-	(22,881)	-100.00%
1620	Wrestling	54,651	50,162	72,325	78,286	-	(78,286)	-100.00%
1630	Baseball	45,088	45,969	52,307	33,135	-	(33,135)	-100.00%
1640	Boys Golf	26,363	21,750	27,526	21,267	-	(21,267)	-100.00%
1650	Girls Soccer	33,278	39,634	42,049	29,728	-	(29,728)	-100.00%
1660	Boys Tennis	9,111	9,778	11,958	3,955	-	(3,955)	-100.00%
1670	Boys Track	28,097	31,472	37,125	23,783	-	(23,783)	-100.00%
1680	Girls Track	25,487	27,971	27,657	13,671	-	(13,671)	-100.00%
1700	First Aid	485	2,883	3,293	3,650	-	(3,650)	-100.00%
1710	Letters and Awards	11,853	3,437	6,864	2,857	-	(2,857)	-100.00%
1720	Cheerleading	6,814	12,749	8,857	11,810	-	(11,810)	-100.00%
1730	Drill Teams (Poms)	11,290	11,793	10,447	15,559	-	(15,559)	-100.00%
1740	Girls Swimming	9,334	7,008	8,125	14,695	-	(14,695)	-100.00%
1750	Girls Volleyball	15,737	14,670	15,524	22,120	-	(22,120)	-100.00%
1770	Flags	1,191	2,824	1,740	2,737	-	(2,737)	-100.00%
1780	Field Hockey	21,030	24,734	14,845	23,080	-	(23,080)	-100.00%
1800	Girls Field Hockey	6,989	4,670	4,564	5,271	-	(5,271)	-100.00%
1580	Water Polo	17,197	22,635	20,831	13,629	-	(13,629)	-100.00%
1790	Girls Lacrosse	14,894	19,862	18,030	10,513	-	(10,513)	-100.00%
2010	Speech and Debate	608	72	895	1,897	-	(1,897)	-100.00%
2000	Extracurricular	2,312,879	2,633,842	2,609,535	2,158,182	1,978,909	(179,273)	-8.31%
Total		3,852,829	4,219,868	4,180,070	3,993,595	3,634,195	(359,401)	-9.00%
	Exec Directors							
5310	Exec. Director Learning and Support	171,002	61,083	73,271	117,426	114,148	(3,278)	-2.79%
5320	Exec Dir Elementary Schools	108,917	103,950	98,851	144,847	123,687	(21,160)	-14.61%
5330	Supervision of Schools	104,679	113,061	95,811	70,669	89,078	18,409	26.05%
Total		384,598	278,094	267,932	332,942	326,913	(6,030)	-1.81%
	Special School District							
5540	Rw Special Ed/504/Homebound	1,075,437	929,455	982,044	1,023,233	1,002,218	(21,015)	-2.05%
Total		1,075,437	929,455	982,044	1,023,233	1,002,218	(21,015)	-2.05%

EXPENSE BY DEPARTMENT
2016/17

*Provides history and details changes in expenses by department

worsening > 10%
improving > 10%

Dept	Description	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	Increase/(Decrease)	
		2012/13	2013/14	2014/15			\$ Change	% Change
	Curriculum							
4000	Curriculum Director	3,216,553	3,508,723	4,169,104	3,351,434	3,275,691	(75,743)	-2.26%
4010	Health & Physical Education	86,286	60,860	183,321	55,880	70,475	14,595	26.12%
4020	STEM	-	-	3,690	411,266	147,281	(263,985)	-64.19%
4030	World Language	92,139	57,532	295,182	229,605	590,021	360,416	156.97%
4060	Mathematics - Primary	199,263	268,563	307,119	407,944	459,396	51,452	12.61%
4065	Mathematics-Secondary	285,835	153,545	626,454	1,304,384	465,786	(838,598)	-64.29%
4070	Fine Arts - Vocal Music	854,450	519,500	611,660	115,205	158,033	42,828	37.18%
4072	Fine Arts - Strings	-	-	-	126,863	145,812	18,949	14.94%
4074	Fine Arts - Band	-	-	13,846	230,373	164,402	(65,971)	-28.64%
4080	Social Studies	104,022	168,659	707,568	416,368	599,371	183,003	43.95%
4090	Language Arts - 6-12	164,046	180,444	1,076,793	1,375,097	169,915	(1,205,182)	-87.64%
4100	Lang Arts K-5	80,514	74,280	3,446,310	720,990	301,988	(419,002)	-58.11%
4110	Language Arts - Speech	18,265	15,192	15,806	20,606	25,006	4,400	21.35%
4120	Fine Arts - Visual Arts	68,019	92,509	84,552	55,505	63,033	7,528	13.56%
4130	Science - Secondary	161,067	140,772	511,755	873,016	2,575,430	1,702,414	195.00%
4150	Science - Primary	151,420	157,630	140,482	108,997	157,964	48,967	44.93%
4160	Testing and Assessment	435,959	442,092	273,963	263,865	414,658	150,793	57.15%
4170	TAH Charters Of Freedom	(1,128)	-	-	-	-	-	-
4200	Fine Arts - Theatre Arts	70,915	63,129	73,716	75,644	81,310	5,666	7.49%
4205	Differentiated Services Director	12,087	27,549	3,272	-	-	-	-
4210	Character Education	12,976	7,511	6,749	24,687	22,398	(2,289)	-9.27%
4220	Continuous Improvement	272,080	283,904	288,279	392,002	292,330	(99,672)	-25.43%
4230	Practical Arts - FACS	35,041	27,136	34,047	34,686	450,655	415,969	1199.24%
4240	K-5 Reading Interventions	1,157,094	1,445,734	1,398,590	1,659,431	1,517,993	(141,438)	-8.52%
4260	Social Workers	307,476	319,021	560,431	590,341	599,100	8,759	1.48%
4270	Counseling and Prevention	26,038	22,421	13,005	36,981	35,104	(1,878)	-5.08%
4290	OASIS	919	597	681	-	-	-	-
4320	Practical Arts - Ind Techn	114,463	91,426	95,129	134,067	134,898	831	0.62%
4370	Community Service	-	195	-	2,179	9,086	6,907	316.98%
4380	Practical Arts - Business Ed	27,050	24,959	190,471	38,549	285,097	246,548	639.57%
4400	Library	199,891	144,864	94,397	80,626	143,684	63,058	78.21%
4410	Library Implementation	283,843	264,829	275,476	256,223	280,896	24,673	9.63%
4440	Math initiative 6-8	63,348	171,666	16,433	2,341	2,405	64	2.73%
4460	History Matters Grant	(369)	-	-	-	-	-	-
4800	TAG K-12	487,214	438,241	446,973	428,934	454,448	25,514	5.95%
5160	Summer School (5-12)	239,006	235,213	261,979	34,233	238,876	204,643	597.79%
5170	Individual Learning Center	692,122	756,609	764,305	811,762	848,084	36,322	4.47%
5180	Summer School (K-4)	157,720	169,312	153,940	19,535	141,979	122,444	626.79%
5190	Alternative Learning Center	23,814	24,165	25,280	26,120	26,212	92	0.35%
5350	Full Day Kindergarten	1,040,852	30,051	115,003	169	-	(169)	-100.00%
6200	Early Child Special Education	6,853,813	7,313,445	8,014,630	8,033,070	7,058,638	(974,432)	-12.13%
6090	Safe Schools	702	752	752	-	-	-	-
8140	Partners In Education	395,326	395,611	427,860	378,011	391,295	13,284	3.51%
8060	ESOL (Eng Sprks Othr Lang)	1,152,861	1,275,503	1,353,010	1,395,948	1,389,269	(6,679)	-0.48%
Total		19,542,992	19,374,146	27,082,014	24,522,937	24,188,018	(334,919)	-1.37%

EXPENSE BY DEPARTMENT
2016/17

*Provides history and details changes in expenses by department

worsening > 10%
improving > 10%

Dept	Description	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	Increase/(Decrease)	
		2012/13	2013/14	2014/15			\$ Change	% Change
	Staff Development							
5000	Professional Development	475,387	376,345	410,646	631,631	676,085	44,454	7.04%
Total		475,387	376,345	410,646	631,631	676,085	44,454	7.04%
	Community Ed							
8090	Adult Education & Literacy	467,235	457,769	493,160	507,823	497,791	(10,032)	-1.98%
8110	Comm Education Services	325,365	359,401	491,255	438,140	606,044	167,903	38.32%
8125	District Wide Events	24,912	25,024	25,758	26,350	32,222	5,872	22.28%
8130	Community Recreation	1,703,104	2,251,883	2,380,214	1,897,442	2,021,341	123,899	6.53%
8280	Theater Tech Support	204,052	223,305	227,945	248,602	247,317	(1,285)	-0.52%
8320	Comm Ed After School	228,127	203,371	364,033	436,332	462,123	25,791	5.91%
8310	Summer School Enrich Program	45,331	29,076	29,113	33,931	30,225	(3,706)	-10.92%
8350	Babler Org Group Camp	466,647	606,991	520,019	669,371	689,081	19,710	2.94%
	Subtotal	3,464,773	4,156,820	4,531,497	4,257,991	4,586,144	328,153	7.71%
8010	ECDA- General	46,312	51,957	44,161	52,065	52,927	862	1.66%
8020	ECDA- Parents As Teachers	479,541	479,073	492,667	524,477	536,080	11,603	2.21%
8030	ECDA - Screening	99,511	106,590	109,258	111,883	110,363	(1,520)	-1.36%
8170	Pre-School	2,055,228	2,359,420	2,174,367	2,238,592	2,396,105	157,513	7.04%
8220	Early Intervention	62,182	16,874	28,314	51,956	52,184	228	0.44%
8120	Adventure Club	3,515,233	3,802,253	4,216,106	4,934,918	6,075,382	1,140,464	23.11%
	Subtotal	6,258,007	6,816,167	7,064,873	7,913,891	9,223,041	1,309,150	16.54%
Total		9,722,780	10,972,987	11,596,370	12,171,882	13,809,185	1,637,303	13.45%
	Human Resources							
5100	Human Resources	1,397,509	1,488,395	1,515,161	1,514,845	1,510,172	(4,673)	-0.31%
Total		1,397,509	1,488,395	1,515,161	1,514,845	1,510,172	(4,673)	-0.31%
	Administrative Services							
5150	Administration Services	1,031,102	1,278,153	1,320,997	1,214,224	1,195,197	(19,027)	-1.57%
5530	Transportation	6,484,691	6,785,468	6,631,709	19,127,099	8,408,456	(10,718,643)	-56.04%
7730	Rer Dev - Attend Area Plan	497	360	699	-	-	-	-
7400	Warehouse	556,882	676,186	582,778	488,843	506,888	18,045	3.69%
Total		8,073,171	8,740,166	8,536,183	20,830,166	10,110,541	(10,719,625)	-51.46%
	Facilities Services/ACQ							
9000	Facility Services Admin	1,203,093	967,118	1,016,278	1,053,758	1,072,095	18,337	1.74%
9010	Fac Services Custodial	7,857,887	8,077,057	7,733,331	7,967,165	8,046,883	79,718	1.00%
9020	Fac Svcs Building Maintenance	4,298,294	4,252,299	4,086,650	4,177,998	4,265,549	87,551	2.10%
9030	Fac Svcs Grounds Maintenance	1,337,080	1,518,466	1,498,828	1,500,616	1,558,871	58,255	3.88%
9040	Fac Services Construction	41,488	39,086	37,607	21,058	43,582	22,524	106.96%
9500	Fac Svcs Capital Project	1,513,087	5,344,536	2,275,453	139,091	257,860	118,769	85.39%
Total		16,250,929	20,198,562	16,648,148	14,859,686	15,244,840	385,154	2.59%
	Finances/Purchasing							
5500	Finance	987,585	1,120,270	1,128,241	1,093,706	1,078,491	(15,215)	-1.39%
5520	Purchasing	462,376	359,471	417,914	527,622	280,693	(246,929)	-46.80%
Total		1,449,961	1,479,741	1,546,155	1,621,328	1,359,184	(262,144)	-16.17%
	Technology							
4600	Information Systems	786,487	883,828	1,023,091	922,764	859,746	(63,018)	-6.83%
4610	Instructional Tech CD	777,228	740,059	697,490	732,577	748,969	16,392	2.24%
4620	Technology Support	3,042,804	5,177,181	6,103,769	3,910,951	3,600,161	(310,790)	-7.95%
4630	Information Technology Dept	201,411	122,898	87,098	135,621	138,420	2,799	2.06%
4640	Network Services	82	-	-	-	-	-	-
Total		4,808,011	6,923,966	7,911,449	5,701,913	5,347,296	(354,617)	-6.22%

EXPENSE BY DEPARTMENT
2016/17

*Provides history and details changes in expenses by department

worsening > 10%
improving > 10%

Dept	Description	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	Increase/(Decrease)	
		2012/13	2013/14	2014/15			\$ Change	% Change
	Communications/P.R.							
7750	Communications - Pub Relations	578,830	617,987	678,673	685,393	660,671	(24,723)	-3.61%
7760	Comm Audio-Visual	50,575	51,663	51,698	56,330	57,538	1,208	2.14%
7790	Comm Print-Publish	167,440	173,897	139,192	86,287	92,399	6,112	7.08%
7820	Comm Activity	8,739	27,009	20,050	59,000	35,000	(24,000)	-40.68%
Total		805,584	870,556	889,614	887,010	845,608	(41,403)	-4.67%
	Food Service							
7600	Child Nutrition Admin	3,345,488	2,692,756	3,888,692	4,762,639	4,631,383	(131,256)	-2.76%
7610	CNS- Central Kitchen	4,026,599	3,876,538	4,269,413	4,088,194	4,517,058	428,864	10.49%
7620	CNS - Catering	58,173	58,668	56,875	65,235	67,725	2,491	3.82%
7640	CNS - Babler Park	59,319	64,483	71,720	75,381	78,038	2,657	3.52%
7660	CNS- USDA Healthier Schools	188	-	-	-	-	-	-
7650	CNS- Summer School	42,673	22,378	69,298	53,715	48,048	(5,667)	-10.55%
Total		7,532,441	6,714,824	8,355,997	9,045,164	9,342,252	297,089	3.28%
	Self-Funded Activities							
1980	Non-Student Activities	1,617	1,072	944	2,650	2,650	-	0.00%
8154	Parking	-	64,456	126,801	85,401	84,218	(1,183)	-1.39%
1990	Student Activities	5,050,792	4,949,162	4,814,141	5,400,450	5,400,450	-	0.00%
Total		5,052,409	5,014,690	4,941,886	5,488,501	5,487,318	(1,183)	-0.02%
	State/Federal Programs							
6040	State Gifted (Regular)	3,942,205	3,924,027	4,071,985	4,250,116	4,303,854	53,738	1.26%
7030	Title I	1,163,963	1,088,852	1,546,852	966,266	1,401,308	435,042	45.02%
7040	Carl Perkins	126,144	136,385	139,541	137,925	146,902	8,977	6.51%
7090	T-IIA Professional Development	124,630	100,904	78,305	51,058	98,387	47,329	92.70%
7220	T-IIA Instr (CSR)	273,299	296,487	288,904	191,596	341,762	150,166	78.38%
7350	T-III English Language Acq	92,850	79,308	49,972	25,504	60,719	35,215	138.08%
7410	School Improvement	227	-	-	-	-	-	-
7430	Drug Free Comm Grant	154,843	147,635	104,867	100,382	130,000	29,618	29.51%
7435	HHS-Substance Abuse	8,592	5,376	4,547	1,922	5,000	3,078	160.15%
7440	Title III Immigrant	2,700	2,291	35,840	28,604	17,500	(11,104)	-38.82%
7450	Comm Prev To Work	330	100	-	-	-	-	-
Total		5,889,783	5,781,365	6,320,815	5,753,373	6,505,432	752,059	13.07%
	Bond Issues							
9701	2015 Bond Issue (Fac)	-	-	2,914,412	28,059,174	-	(28,059,174)	-100.00%
9703	2015 Bond Issue Finance	-	-	527,060	1,000	-	(1,000)	-100.00%
9702	2015 Bond Issue (Tech)	-	-	-	2,442,569	-	(2,442,569)	-100.00%
9920	2010 BI - Facilities	7,255	-	-	-	-	-	-
9910	2010 BI - GCC	2,444,354	-	-	-	-	-	-
9930	2010 BI - Technology	3,282,837	-	-	-	-	-	-
GRAND TOTAL		254,204,629	296,622,503	270,547,961	352,697,688	312,943,204	(39,754,483)	-11.27%
GRAND TOTAL W/O BOND ISSUES		\$ 248,470,182	\$ 296,622,503	\$ 267,106,490	\$ 322,194,945	\$ 312,943,204	\$ (9,251,741)	-2.87%

**ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY OBJECT**

worsening > 10%
improving > 10%

ACCT	DESCRIPTION	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	CHANGE	
		2012/13	2013/14	2014/15			\$	%
6111	REGULAR SALARIES	101,735,567	101,183,346	103,441,803	104,412,488	104,293,850	(118,638)	-0.11%
6121	SUBST-OTHER PT TEACH SAL	1,952,318	1,790,955	1,978,257	2,292,888	2,244,172	(48,717)	-2.12%
6131	SUPPLEMENTAL PAY	1,315,537	3,343,002	3,545,362	4,030,356	3,524,336	(506,020)	-12.56%
6141	EARLY RETIREMENT	1,289,485	1,080,594	1,005,378	875,516	1,050,000	174,484	19.93%
6151	CLASSIFIED SALARIES- REG	30,198,047	31,589,473	32,944,401	33,660,129	39,551,031	5,890,903	17.50%
6155	CLASSIFIED OVERTIME PAY	235,231	282,161	291,923	366,270	365,833	(437)	-0.12%
6161	CLASS SALARIES- PART-TIME	2,729,627	2,462,387	2,330,745	2,331,779	2,520,833	189,054	8.11%
6171	CLASS EMP UNUSED SICK PAY	269,126	155,441	245,795	241,083	230,000	(11,083)	-4.60%
6211	TEACHERS RETIREMENT	16,389,607	16,715,501	17,171,368	17,370,707	17,944,172	573,464	3.30%
6221	NONTEACHER RETIREMENT	2,177,898	2,245,877	2,317,672	2,363,373	2,918,192	554,820	23.48%
6231	FED INS CONTR ACT (FICA)	2,114,344	2,172,352	2,246,212	2,319,103	2,750,281	431,178	18.59%
6232	MEDICARE (NON-CERT)	1,881,740	1,926,363	1,998,194	2,051,755	2,163,170	111,415	5.43%
6233	MEDICARE (CERT)	48	(9)	21	10,690	18,550	7,860	73.52%
6241	EMPLOYEE INSURANCE	16,177,483	18,204,167	17,398,440	18,047,698	20,364,518	2,316,820	12.84%
6261	WORKMENS COMP INSURANCE	752,998	715,084	839,833	1,128,652	973,004	(155,648)	-13.79%
6271	UNEMPLOYMENT COMPENSATION	66,054	55,753	36,988	45,000	50,000	5,000	11.11%
6282	UNIFORMS	57,182	47,972	44,391	8,420	62,470	54,050	641.92%
6311	INSTRUCTION SERVICES	828,411	846,634	794,553	861,420	815,051	(46,370)	-5.38%
6312	INSTR PROGRAM IMP SERVICE	358,887	313,070	301,571	384,960	338,000	(46,960)	-12.20%
6313	PUPIL SERVICES	25,005	13,730	19,562	12,487	20,000	7,513	60.17%
6314	STAFF SERVICES	68,825	104,119	95,347	120,568	100,000	(20,568)	-17.06%
6315	AUDIT SERVICES	34,000	34,000	29,000	40,356	29,000	(11,356)	-28.14%
6316	DATA PROCESSING SERVICES	249,336	275,561	338,904	332,324	254,491	(77,833)	-23.42%
6317	LEGAL SERVICES	213,318	346,631	328,397	360,766	350,000	(10,766)	-2.98%
6318	ELECTION SERVICES	36,929	49,295	66,088	13	40,000	39,987	307592.31%
6319	OTHER PROF AND TECH SERV	405,712	667,778	671,568	494,827	1,045,108	550,281	111.21%
6332	REPAIRS AND MAINTENANCE	509,942	471,000	490,826	527,142	522,574	(4,568)	-0.87%
6333	RENTALS- LAND & BUILDINGS	61,077	78,429	77,123	100,017	177,942	77,925	77.91%
6334	RENTALS- EQUIPMENT	146,831	295,650	285,715	334,418	456,981	122,563	36.65%
6335	WATER AND SEWER	348,702	354,614	417,191	446,275	413,600	(32,675)	-7.32%
6336	TRASH REMOVAL	119,726	116,761	117,404	123,690	125,978	2,288	1.85%
6339	OTHER PROPERTY SERVICES	352,905	356,298	334,296	381,826	317,000	(64,826)	-16.98%
6341	CONTR TRANSP TO-FROM SCHL	7,226,470	7,635,081	8,030,371	7,830,374	700,612	(7,129,762)	-91.05%
6342	NONROUTE CONTRACT TRANSP	954,078	970,679	958,686	1,033,505	291,762	(741,743)	-71.77%
6343	ADMIN DEVELOPMENT	389,340	434,895	465,253	450,060	664,305	214,245	47.60%
6345	MILEAGE	209,514	213,491	214,520	195,936	251,406	55,470	28.31%
6347	MEETING EXPENSES	140	-	-	-	-	-	-
6351	PROPERTY INSURANCE	401,182	587,425	563,075	820,000	790,675	(29,325)	-3.58%
6352	LIABILITY INSURANCE	541,308	309,027	433,839	679,717	735,575	55,858	8.22%
6353	FIDELITY BOND PREMIUM	100	100	100	100	100	-	0.00%
6361	COMMUNICATION	553,118	794,951	415,329	738,382	844,468	106,086	14.37%
6362	ADVERTISING	11,648	19,037	14,079	23,454	14,005	(9,449)	-40.29%
6363	PRINTING AND BINDING	42,278	39,891	32,669	27,602	27,700	98	0.36%
6371	DUES AND MEMBERSHIPS	267,888	306,757	256,417	333,879	326,293	(7,586)	-2.27%
6391	OTHER PURCHASED SERVICES	4,713,955	4,961,647	4,562,312	5,453,146	5,453,382	235	0.00%

**ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY OBJECT**

worsening > 10%
improving > 10%

ACCT	DESCRIPTION	ACTUAL			PROJECTED	BUDGET	CHANGE	
		2012/13	2013/14	2014/15	2015/16	2016/17	\$	%
6410	GENERAL SUPPLIES	10,406,229	10,284,354	9,972,955	10,004,911	11,536,409	1,531,498	15.31%
6412	OFFICE SUPPLIES	17,253	19,330	17,119	20,734	18,500	(2,234)	-10.77%
6419	MISC-MATERIAL & SUPPLIES	12,116	10,765	15,698	17,478	21,962	4,484	25.66%
6431	TEXTBOOKS	627,190	376,979	6,155,691	4,459,091	3,942,077	(517,014)	-11.59%
6441	LIBRARY BOOKS	635,936	571,497	320,352	330,449	330,023	(426)	-0.13%
6451	RESOURCE MATERIALS	72,457	70,190	449,396	321,362	357,799	36,437	11.34%
6461	WAREHOUSE INVENTORY ADJUSTMENT	-	-	51,040	-	-	-	
6471	FOOD SUPPLIES	2,628,590	1,746,245	2,753,789	3,210,527	3,417,867	207,340	6.46%
6473	FOOD SUPPLIES NON-PROGRAM	799,024	795,924	745,478	689,810	893,464	203,654	29.52%
6481	ELECTRIC	3,885,028	4,182,931	4,274,345	4,496,539	4,494,000	(2,539)	-0.06%
6482	GAS- NATURAL	489,800	817,449	647,358	571,033	699,000	127,967	22.41%
6484	FUEL OIL	-	-	-	-	300	300	100.00%
6486	GASOLINE-DIESEL	85,987	84,740	64,686	50,292	80,000	29,708	59.07%
6487	DIESEL FUEL	943,161	957,124	797,032	487,443	485,865	(1,578)	-0.32%
6489	UNLEADED GAS	176,046	183,578	139,117	98,229	150,000	51,771	52.70%
6491	OTHER SPLY-MATRL	9,453	8,584	8,047	11,081	9,070	(2,011)	-18.15%
6511	LAND	-	-	-	264,000	-	(264,000)	-100.00%
6521	BUILDINGS	3,394,278	5,407,223	2,622,752	22,800,179	175,000	(22,625,179)	-99.23%
6531	IMP OTHER THAN BUILDINGS	653,694	580,522	3,041,476	5,029,141	296,860	(4,732,281)	-94.10%
6541	REGULAR EQUIPMENT	4,354,154	2,847,419	4,306,344	5,463,462	9,577,744	4,114,282	75.31%
6542	EQUIP- INSTR APPARATUS	753,027	468,369	1,329,842	417,195	72,500	(344,695)	-82.62%
6551	VEHICLES (EXCEPT BUSES)	96,957	143,361	100,715	311,097	-	(311,097)	-100.00%
6552	VEHICLES - SCHOOL BUSES	-	-	-	11,666,247	1,000,000	(10,666,247)	-91.43%
6591	OTHER CAPITAL OUTLAY	-	-	15,550	60,000	32,742,409	32,682,409	54470.68%
6610	REDEMPTION OF PRINCIPAL	16,105,000	53,570,000	17,540,000	58,450,000	18,775,000	(39,675,000)	-67.88%
6613	PRIN-LEASE-PURCH AGRMNT	86,702	90,021	62,433	64,942	67,553	2,611	4.02%
6621	INT-SERIAL BONDS	9,538,341	8,820,591	6,426,466	9,467,679	7,300,000	(2,167,679)	-22.90%
6623	INT-LEASE-PURCH AGRMNT	17,854	14,334	10,658	8,149	363,884	355,735	4365.38%
6624	INT DNR LOAN-ECSE	-	-	275,617	-	-	-	
6631	PAYING AGENT FEES	3,436	4,001	253,030	263,467	5,500	(257,967)	-97.91%
TOTAL		\$ 254,204,629	\$ 296,622,503	\$ 270,547,961	\$ 352,697,688	\$ 312,943,204	\$ (39,754,483)	-11.27%

EXPENDITURES BY FUNCTION/PROGRAM

FUNCTION/PROGRAM					#	worsening > 10%
					#	improvement > 10%
	2012/13	ACTUAL 2013/14	2014/15	PROJECTED 2015/16	BUDGET 2016/17	CHANGE \$'S %
INSTRUCTION						
District Wide	\$ -	\$ -	\$ -	\$ 570,279	\$ 41,818,809	\$ 41,248,530 7233.04%
Instruction	-	214,470	-	-	-	-
Elementary	285	-	-	1,257	2,000	743 59.11%
Elementary Education	42,013,391	42,596,629	43,692,032	42,296,275	42,136,953	(159,322) -0.38%
Middle School	25,606,811	25,770,206	26,828,598	27,357,172	28,617,283	1,260,111 4.61%
High School	36,167,089	36,496,514	38,707,633	41,071,058	41,713,171	642,113 1.56%
Other Regular Instruction	277,453	284,904	293,741	34,559	273,615	239,056 691.73%
Gifted And Talented	4,345,348	4,291,086	4,420,046	4,580,922	4,655,262	74,340 1.62%
Title I	1,134,375	1,042,263	1,215,304	723,436	1,054,647	331,211 45.78%
Bilingual	1,183,284	1,289,924	1,384,654	1,438,072	1,389,288	(48,784) -3.39%
ECSE	-	-	685	1,363	500	(863) -63.32%
Early Childhood-Special Ed	5,626,533	5,941,484	6,521,607	6,782,612	6,908,104	125,492 1.85%
Other Special Ed Programs	72,605	49,005	46,065	91,005	64,000	(27,005) -29.67%
Other Vocational Programs	83,481	89,006	81,223	85,905	95,250	9,345 10.88%
Student Activities	-	-	500	-	-	-
School-Sponsored Activity	1,020,354	2,918,321	2,850,837	2,425,123	2,201,263	(223,861) -9.23%
Student Activities	5,010,561	4,889,424	4,749,413	5,477,699	5,509,481	31,782 0.58%
School-Sponsored Athletic	3,010,995	1,466,537	1,491,219	2,095,680	1,974,347	(121,333) -5.79%
Adult Basic Education	467,235	457,769	493,160	507,823	497,791	(10,032) -1.98%
Tuition To Other SD	57,542	81,646	52,740	105,340	108,000	2,660 2.53%
Contracted Education Services	630,445	618,426	576,864	602,462	576,000	(26,462) -4.39%
Attendance & Social Work	639,705	606,232	483,295	500,512	681,050	180,538 36.07%
Social Work	520,090	522,876	721,447	746,055	788,796	42,741 5.73%
Pupil Accounting	264,471	223,539	228,085	227,798	232,589	4,791 2.10%
Health Services	5,480,390	5,184,284	4,997,320	5,046,053	5,113,641	67,588 1.34%
Appraisal - Assessment	457,914	456,355	297,595	295,156	434,658	139,502 47.26%
Placement	(1,093)	167	293	233	500	267 114.59%
Health Services	1,069	405	379	-	400	400 100.00%
Nursing Services	1,965,170	2,045,944	2,128,151	2,259,328	2,333,489	74,161 3.28%
Other Health Services	778	246	254	303	-	(303) -100.00%
Psychological Services	16,037	7,633	8,487	16,382	14,997	(1,385) -8.45%
Speech Pathology Services	1,631	-	-	-	-	-
Improvement Of Instruction	4,816	568,811	646,234	689,498	715,442	25,944 3.76%
Instruction Administration	(47)	-	-	-	-	-
Instruction - Curriculum Dev	5,456,222	5,303,729	10,660,274	8,017,605	6,819,623	(1,197,983) -14.94%
Instructional Staff Training	967,827	913,533	1,112,158	1,107,987	1,284,484	176,497 15.93%
Professional Career Dev	290,004	226,173	293,403	535,609	464,948	(70,661) -13.19%
School Library	3,455,091	3,539,059	3,547,230	3,350,109	3,442,789	92,680 2.77%
Audiovisual	53,091	52,821	52,184	56,812	58,538	1,726 3.04%
Comp-Assisted Instruction	2,148,406	3,754,707	4,814,673	2,485,279	1,970,052	(515,227) -20.73%
Other Support Services	-	-	821	-	-	-
Board Of Education	405,010	563,861	521,764	523,325	523,545	220 0.04%
Office Of The Superintendent	4,476,600	3,908,423	3,851,206	4,418,448	3,980,014	(438,435) -9.92%
School Administration	-	286,920	-	-	-	-
Office Of The Principal	13,593,442	13,726,336	14,028,743	14,542,212	14,784,921	242,709 1.67%

FUNCTION/PROGRAM	ACTUAL			PROJECTED 2015/16	BUDGET 2016/17	CHANGE	
	2012/13	2013/14	2014/15			\$'S	%
Fiscal Services	16,655	1,012,844	163,708	73,607	87,155	13,548	18.41%
Fiscal Services	988,538	1,085,270	1,025,321	1,062,006	1,054,411	(7,595)	-0.72%
Operation-Maintenance of Plant	1,203,093	967,118	1,016,278	1,053,758	1,072,095	18,337	1.74%
Care & Upkeep Of Buildings	17,614,049	18,949,906	18,444,888	18,823,071	19,339,974	516,903	2.75%
Care & Upkeep Of Grounds	1,309,245	1,432,077	1,412,493	1,400,306	1,466,871	66,565	4.75%
Care Upkeep Of Equipment	2,362,723	2,710,845	2,739,981	2,932,182	2,997,860	65,678	2.24%
Vehicle Servicing	409,629	345,614	355,868	265,164	298,650	33,486	12.63%
Security Services	576,181	693,517	607,334	767,418	777,243	9,825	1.28%
Contracted Pupil Trnsp	7,401,163	7,692,068	7,546,553	6,554,903	55,500	(6,499,403)	-99.15%
Pupil Transportation Dist Own	-	-	-	12,151,258	7,524,719	(4,626,539)	-38.07%
Contract K-12 HDCP Trnsp	347,708	252,703	344,257	307,329	332,062	24,733	8.05%
Non-Heap Trnsp To Other SD	208,635	313,646	470,327	290,000	320,000	30,000	10.34%
Non-Allowable Transp Expense	-	-	-	350,707	58,118	(292,589)	-83.43%
ECSE Transport Services	1,227,280	1,371,961	1,492,288	1,249,095	566,809	(682,286)	-54.62%
Food Services	723,110	102,066	1,184,822	675,218	716,515	41,298	6.12%
Food Prep-Dispensing	6,809,331	6,612,758	7,026,042	8,125,821	8,456,249	330,428	4.07%
Purchasing Services	341,174	378,184	406,734	469,480	430,693	(38,787)	-8.26%
Warehouse-Distributing	456,086	632,078	630,177	705,276	654,376	(50,900)	-7.22%
Printing-Publishing	84,681	91,499	77,327	27,665	25,899	(1,766)	-6.38%
Planning Services	497	360	699	-	-	-	-
Information Services	411,436	516,880	508,823	550,019	497,770	(52,250)	-9.50%
Internal information	115,147	110,302	93,669	95,311	97,565	2,254	2.36%
Public Information	109,736	101,116	115,596	104,853	107,336	2,483	2.37%
Other Information Services	24,137	43,734	35,970	59,263	52,500	(6,763)	-11.41%
Staff Services	1,149,478	1,182,737	1,202,034	1,191,139	1,192,672	1,533	0.13%
Health Services	1,148	3,938	564	33,958	30,000	(3,958)	-11.66%
Other Staff Services	67,903	56,660	38,395	47,410	52,000	4,590	9.68%
Information Systems	1,109	1,474	2,073	1,277	2,000	723	56.62%
Operations Services	534,570	605,043	679,607	590,017	600,364	10,347	1.75%
Other Data-Processing Services	541,773	759,958	462,522	754,124	730,396	(23,728)	-3.15%
Info Tech Services	469	-	-	-	-	-	-
Community Recreation	1,507,254	2,057,804	2,158,346	1,662,534	1,863,367	200,832	12.08%
Civic Services	195,206	193,972	221,868	234,908	157,974	(76,933)	-32.75%
Early Childhood Program	2,680,460	2,996,893	2,820,453	2,927,017	3,095,475	168,458	5.76%
Non-Public School Pupils Srves	24,592	21,777	15,563	10,129	42,530	32,401	319.88%
Custody-Care Of Children	3,719,764	3,978,591	4,556,378	5,371,250	6,537,505	1,166,255	21.71%
Other Community Services	1,249,467	1,436,725	1,526,381	1,697,746	1,896,377	198,632	11.70%
Fac Acq And Const Mgmt	-	-	-	264,000	-	(264,000)	-100.00%
Fac Acq And Const Mgmt	330,340	-	-	-	-	-	-
Land Acq And Development	4,613	-	-	-	-	-	-
Arch-Eng-Legal-Bond Sale	140,159	-	284,724	2,544,722	-	(2,544,722)	-100.00%
Building Acq-Const-Impr	6,660,353	5,021,770	4,511,377	27,952,765	-	(27,952,765)	-100.00%
Principal	16,105,000	53,570,000	17,540,000	58,450,000	18,775,000	(39,675,000)	-67.88%
Principal-Lease Purchase Agrmt	86,702	90,021	62,433	64,942	67,553	2,611	4.02%
Int-Bonded Indebtedness	9,538,341	8,820,591	6,426,466	9,467,679	7,300,000	(2,167,679)	-22.90%
Int-Lease Purchase Agreement	17,854	14,334	10,658	8,149	5,540	(2,609)	-32.02%
Interest - Lease Purchase	-	-	-	-	358,344	358,344	100.00%
Paying Agent Services Fees	3,436	4,001	528,647	263,467	5,500	(257,967)	-97.91%
TOTAL EXPENDITURES	\$ 254,204,629	\$ 296,622,503	\$ 270,547,961	\$ 352,697,688	\$ 312,943,204	\$ (39,754,483)	-11.27%