

Rockwood R-VI School District



2021-2022 Annual Budget

Meritorious Budget Award



ST. LOUIS COUNTY, MISSOURI, 63025
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ROCKWOOD R-VI SCHOOL DISTRICT

ST. LOUIS COUNTY, MISSOURI

2021/22 Budget

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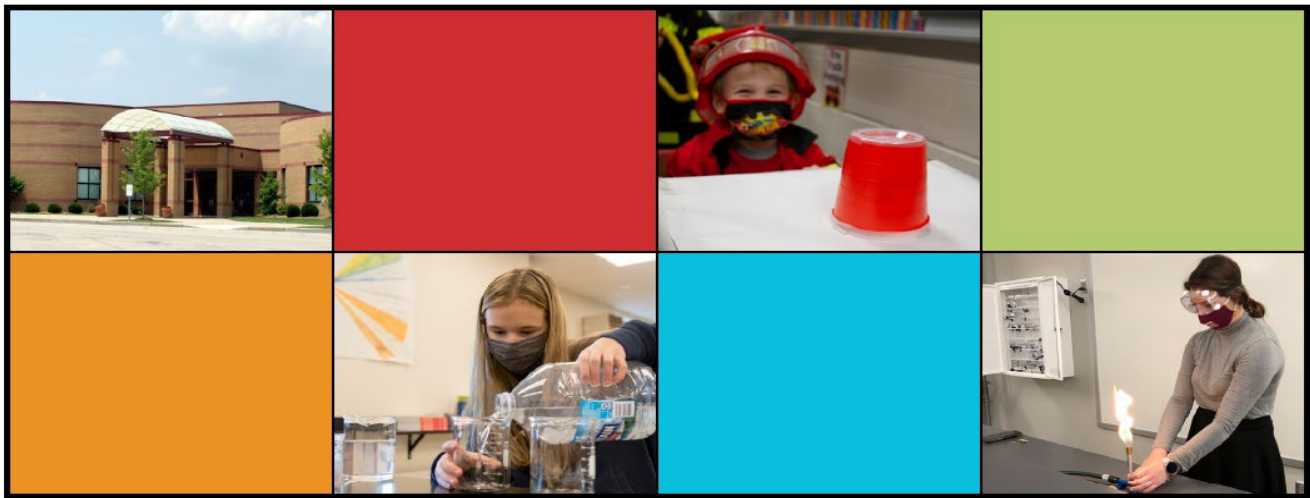
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EXECUTIVE SUMMARY

ROCKWOOD R-VI SCHOOL DISTRICT BUDGET OVERVIEW AND HIGHLIGHTS

The following budget represents the financial plan of the Rockwood R-VI School District (“District”) for the 2021/22 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 (2020-2025), The Way Forward, represents our commitment to every child, every family and every employee of the Rockwood School District. The District’s mission, vision and core values were defined through this movement.

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

Vision: Every student loves life and finds success

Core Values: Affirm what we stand for and how we treat each other. These values define who we are as a school district – individually and collectively.

At the core of the Way Forward is the fundamental belief that we are all unique and gifted with a wide variety of skills, interests and talents. We learn in different ways and need support and opportunities to grow, learn and reach our highest potential. The District’s goals and strategies outlined in our plan represent the priorities and major initiatives that will be underway through 2025 and included the following areas:

1. Student Success
2. Safe and Caring Schools
3. Extraordinary People
4. Customized Supports
5. Leadership

The Way Forward will take us well into the next five years. Our strategic direction will not change over time, but tactics may change as we learn, monitor and grow. Innovations will emerge from schools over time in response to their own unique improvement needs. The budget is structured to support the goals of our strategic plan.

Budget Overview and Highlights

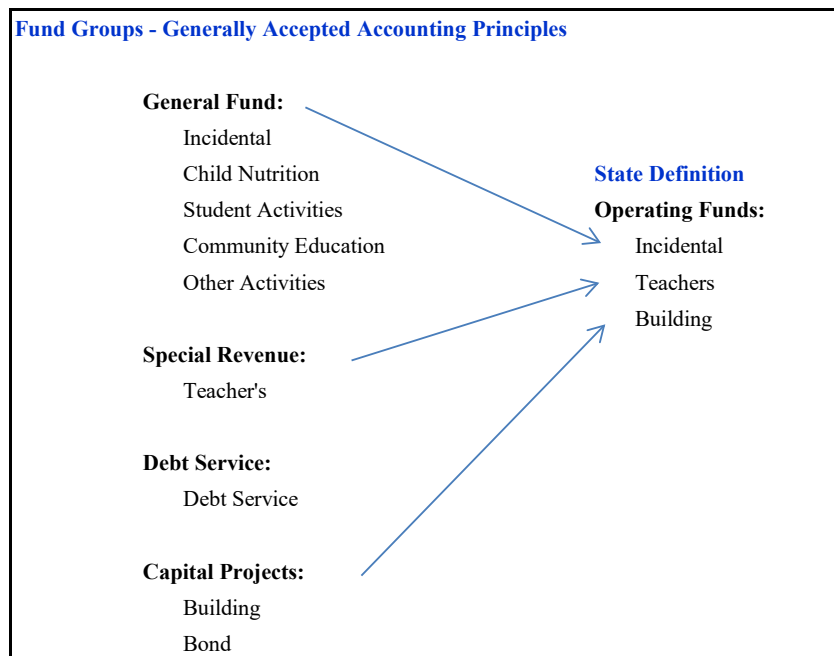
Missouri State statutes require school districts to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget document to include five specific components. They are as follows:

- ▶ The 2021/22 ***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:



The District's budget for the 2021/22 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 2021/22 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 2020 Census, this represents approximately 156,223 residents in 59,967 households. The District has a total of 34 school buildings comprised of 4 high schools, 6 middle schools, 19 elementary schools, an Individual Learning Center, a Center for Creative Learning building and three Early Childhood Centers. Overall the District's 3,500 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
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
2016-17	19,309	1,544	20,853
2017-18	19,396	1,465	20,861
2018-19	19,398	1,396	20,794
2019-20	19,647	1,265	20,912
2020-21	18,962	1,163	20,125

The District has experienced slight annual enrollment reductions in total over the last 10 years; however, the District was realizing residential enrollment growth beginning with the 2017/18 school year through the 2019/20 school year. This is attributable to new families moving into the District as well as the major housing developments within District boundaries. Our 2020/21 enrollment did decrease as a result of the COVID-19 pandemic. We began the 2020/21 school year in a distanced learning environment and many families opted to send their students to either a neighboring non-public school or were home schooled. We anticipate families returning to the District but at this time that is difficult to determine. Our current enrollment projection for 2021/22 is 19,948 students, a decrease of 177 students, but this certainly could change if families return and our classrooms look like they were prior to the pandemic. Annually the District updates our enrollment projections based on the current year September membership counts. Prior to COVID-19, the District was forecasting our enrollment trend to increase every year through the 2024/25 school year. The pandemic certainly has impacted our enrollment forecasting as families have to consider their child's learning environment. Our updated enrollment forecasting as noted on our student enrollment trends graph later in this budget book reflects the District's enrollment decreasing through the 2025/26 school year; however, as we exit the pandemic we expect this trend to reverse. Our first indication will be the September 2021 membership count.

Performance

The Rockwood School District continues to be a leader in the field of public education. Rockwood students are renowned for their achievements. The 2020/21 school year has reinforced the bedrock principles that make the Rockwood School District a special place to learn and grow. With the challenges of the global pandemic, the District offered parents a choice of at-home or in-person learning for their children and the District is proud of our students and the endurance they showed during the COVID-19 environment. The school district's 31 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 23.6, outperforming the state average of 20.7 and national average of 20.6
- Rockwood students are performing at high levels in the content areas of Reading, Language Arts, Mathematics, Science and Social Studies on state assessment tests.
- Rockwood earned a 98.2 percent overall score on the Annual Performance Report (APR) released by DESE in its latest cycle
- Advanced Placement (AP) results shows 80% of students in Rockwood have scores of 3 or higher compared to 65% of students in Missouri.
- All four Rockwood high schools have been named “America’s Most Challenging High Schools” by the Washington Post.
- All four Rockwood high schools were named “Best High School” by the U.S. News and World Report.
- Three Rockwood schools earned the Promising Practices Awards from Character.org which is an organization recognizing schools and districts from the U.S. and across the globe for their innovative practices in the area of character education.
- Rockwood earned “National District of Character” distinction and has a total of 20 National Schools of Character and 22 Missouri Schools of Character.
- The United States Department of Education’s “Blue Ribbon List” includes ten Rockwood schools, and Missouri’s “Gold Star” list includes fifteen Rockwood schools.

Learn more about with our annual report to the community:

<http://www.rsdkmo.org/annualreport/Pages/default.aspx>

ROCKWOOD R-VI SCHOOL DISTRICT BUDGET MESSAGE

The 2020/21 school year began in a way that no one could possibly have planned for. A common word used at the beginning of the school year was “uncertainty”. From how school would be conducted to what the financial picture would look like in the COVID-19 pandemic environment. As we navigated through the school year it was evident our students were resilient and our staff were strong. The first day of school was in a virtual format but beginning September 30, 2020 our elementary learners who elected for in-person learning re-entered our buildings. Although the structure of the school day was different due to mitigating strategies in place, the District was able to successfully complete the 2020/21 school year with in-person learning and we celebrated many achievements by our students. Much like our school buildings, monitoring the financial condition of the District was a day to day process. We followed local and state economic conditions closely, made adjustments to our expenditures budgets when necessary and received federal reimbursements on 95% of our expenditures incurred for preparing and responding to COVID-19 that ensured we had safe buildings for our students and staff. The District feels confident that the 2021/22 budget will continue to guide Rockwood in a fiscally sound and responsible direction. 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. The District is proud of the following financial accomplishments that we have been able to achieve over the years:

- One of four school districts in Missouri to have a “AAA” bond rating by S&P
- Achieved the Meritorious Budget Award (MBA) for the 21st consecutive year
- Received the Certificate of Achievement for financial reporting for the District’s audited financial statements

From a budget perspective, the District has placed an emphasis for a number of years on providing a balanced budget in order to maintain our fiscal stability, S&P rating of “AAA”, and the required reserve levels to prevent the use of Tax Anticipation Notes (TAN’s). This perspective is part of our Strategic Plan and allows us to support our other goals in order to provide for our students to help them succeed in their educational experience. The entire budget process is structured to support our Strategic Plan. The District’s belief in having quality staff is essential to meeting our goals. Over 87% of our operating budget is invested in personnel and they collectively support our plan. The budget process includes a review of our staffing model, specific programs to address student character and well-being, such as roles served by our social workers and counselors. Other ways our budget supports our Strategic Plan is in classroom sizes at the elementary level continuing to be addressed in an effort to move towards the State’s desirable class size numbers. Resources have been provided for social, emotional and safety support. The addition of a new early childhood center, construction of new innovative and STEM spaces in our buildings are examples of this support to our students. As we plan for growth, our buildings and facilities still require a significant amount of maintenance. The Community has supported the District with authorizing over \$164 million in bond issues over the last 6 years to address growth, maintenance and technology needs. These funds have allowed the District, amongst many items, to resolve aging roofing, flooring and HVAC systems, construct a new elementary building and construct additions to elementary and high school buildings. Remaining bond funds from this authorization will provide resources for the District through the 2024 school year. From a long-term perspective, our financial management and condition has allowed for the possibility to move our debt service transition plan up three years in order to have a dedicated capital levy to maintain our school facilities.

While working through the COVID-19 environment, we focused on the operational funds of the District to accomplish our balanced budget target that was established by the Superintendent. This target was communicated to all responsible stakeholders in the development of our 2021/22 budget. Throughout 2021/22, the District will continue to monitor the budget and prepare monthly financial projections starting in November of each year.

Despite the uncertainty at the beginning of the 2020/21 school year, the District has seen positive economic outcomes locally and at the state level and those factors are part of our 2021/22 budget. Approximately 67% of our operating revenue comes from local property taxes. Our assessed valuations, which are set by the County Assessor, continue to rise in the residential area. The District will continue to monitor the commercial values of properties as we know the COVID-19 pandemic significantly impacted local small businesses as well as changed the structure of the work environment for other business as more and more people continue to work from home. From a State perspective, the initial 5% cut to our Foundation Formula in the 2020/21 school year was reinstated in March 2021 and the State is showing record reserve balances so we are confident support for public education will continue in the 2021/22 school year. From a student perspective, our 2020/21 enrollment was significantly impacted as our enrollment dropped nearly 800 students as families switched to private or home-schooling in response to COVID-19. Housing developments are still being constructed within District boundaries and if students return to Rockwood we can expect our student enrollment to return back to the levels prior to the pandemic we supported the last couple school years.

As in previous years, our budget process begins with official enrollment that is taken the last week of September each school year. Enrollment projections were updated and developed for subsequent years. As students transitioned back to school in fall 2020, the finance office continued to monitor the financial condition of the District. Our budget teams typically begin meeting shortly after enrollment projections are released but we extended our budget preparation timeline to support the efforts in returning back to school as well as providing more time to see some of the financial outcomes of the 2020/21 school year since many of those factors influence our budget decisions. In December 2020, school and department levels began working on their 2021/22 requested budgets and reviewed them with their respective Administrative Leadership Team (“ALT”) member. After formal approval by the ALT member, the budget requests were submitted to the finance office. In January 2021, the ALT team 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 school building budgets were based on a per pupil calculation and provided to building level administration for building allocation. In February 2021 the finance office presented a preliminary 2021/22 budget target that included a balanced budget and the following factors:

- Overall local assessed valuation increase of 3.5% as 2021 is a reassessment year with a 97% collection rate
- Delinquent tax collections continue to be a positive revenue adjustment for the District as less cases are being settled
- Enrollment through the Voluntary Student Transfer Program will continue to decrease as the program is phasing out
- The District will be held harmless as a result of the global pandemic and significant impact it had on our student enrollment
- Basic Foundation Formula will be fully funded and Prop C collections continue to increase
- Continue to increase staff compensation to the mid-point of the St. Louis County Districts
- Respond to options provided to parents for in-person and virtual learning formats

The District will also be positively impacted by the receipts of stimulus money funded by ESSER II and ESSER III funding, which totals approximately \$12 million over the next three years. Our 2021/22 adopted budget does not include the revenue and expenditures associated with these funding's as guidance was recently issued and department meetings on planning for this one-time funding is currently underway.

The District's self-sustaining funds, including Child Nutrition and Community Education, have a slightly different budget timeline. These funds were significantly impacted by the COVID-19 shutdown and needed additional time to adapt to their recovery position. From December through January department leads meet with their staff to cover budget needs and goals. A proposed budget was submitted to the departments Administrators for review taking into consideration the return of students to our building, lifting of restrictions that limited the amount of programs that could be provided and overall return of participation in our programs. 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 were submitted to finance in March 2021. Despite the school closures associated with COVID-19, the self-sustaining funds were able to maintain operations utilizing their fund balances and have an approach that will allow them to recover their fund balances. The capital budget is based on building visits by our facilities and finance team in the fall of each year. District administration then updates and revises our capital planning measures based on these visits and updated information. Building visits allow us to adequately plan and budget resources in order to address the change in needs of our facilities due to enrollment changes, aging facilities and other factors outside of our control.

Additional budget updates were presented to the Board through May 2021

The total proposed budget for fiscal year 2021/22 includes budgeted revenue of \$294.5 million and budgeted expenditures of \$305.3 million, resulting in a decrease of fund balance of \$10.8 million.

For the operating funds, the budget includes revenues of \$239.1 million, expenditures of \$239.6 million and transfers of \$0.6 million which results in a budgeted increase of fund balance of \$0.1 million. Further analysis on the operating funds is provided.

As summarized by the schedule below, the District is budgeting for total beginning fund balance of \$101.7 million at July 1, 2021 and ending fund balance of \$91.0 million at June 30, 2022. For District operating funds on the accrual basis, beginning fund balance at July 1, 2021 is projected to be \$59.7 million and ending fund balance at June 30, 2021 to be \$59.8 million.

	All Funds	Operating Funds
Beginning fund balance, July 1, 2021	\$ 101,725,706	\$ 59,665,831
Budgeted revenues	294,534,472	239,160,501
Budgeted expenditures	(305,304,704)	(239,635,461)
Budgeted transfers	-	585,000
Ending fund balance, June 30, 2022	<u>\$ 90,955,474</u>	<u>\$ 59,775,871</u>
Change in fund balance reconciliation:		
Operating fund:	\$ 110,040	\$ 110,040
Self-sustaining:	(1,183,184)	-
Debt Service:	354,377	-
Bond Issue:	(10,051,465)	-
	<u>\$ (10,770,232)</u>	<u>\$ 110,040</u>

The District is budgeting for a \$10.8 million decrease in total fund balance and \$0.1 million increase in our operating funds. The debt service fund is restricted only to pay District principal and interest payments on our outstanding debt and the District has a planned increase in fund balance in accordance with our amortization schedules. The bond issue activity is closely related to the timing of receiving and expending funds from bond sales. The District's capital budget is tied to our April 2017 bond issue funds and expenditures from ongoing approved projects will continue to be spent in 2021/22. The District's operating funds budget is essentially balanced with a minor increase of \$0.1 million in the 2020/21 school year. Below is a summary of the major factors in the District's operating budget.

Operating Revenue

The revenue budget for 2021/22 operations is expected to be \$239.1 million which is relatively flat compared to the 2020/21 revenue projection of \$239.0 million. Significant revenue components of the 2020/21 budget are:

- Local property taxes (+\$3.6)
 - The budget includes a 3.5% increase in assessed valuation of approximately \$4.1 billion. Tax year 2021 is a reassessment year and this increase is based on information obtained from St. Louis County that projects an increase in assessed valuation that will be finalized in August 2021. We expect a large portion of the increase in assessed valuation to come from residential growth while seeing a decrease in commercial growth due to the impact on COVID-19 shutdowns on local business. However, despite this overall significant increase in assessed valuation the impact on the tax rate will be limited by the CPI index as of December 31, 2020, which is 1.4%. The estimated tax rate for 2021/22 is expected to be 4.2686, which is a slight decrease from the current year tax rate of 4.2985. Our budgeted tax rate collection is 97% and with the factors noted above we are budgeting for a \$3.8 million increase in local taxes.

The \$3.6 million increase in local taxes is due to the following:

- \$3.8 million increase in current taxes due to budgeted 3.5% increase in assessed valuation of our local tax base
 - \$0.5 million increase in delinquent tax collections. Delinquent taxes are made up of the District collecting on outstanding unpaid taxes as well as the District paying back taxpayers on settlements for cases in which they protested the value of their property. Recent trend reflects the District receiving more delinquent taxes than paying back to taxpayers resulting in the positive revenue adjustment.
 - \$0.7 million decrease in M&M surtax and this is based on the expected decrease in assessed valuations for commercial properties. Should commercial assessed valuation remain flat or increase over 2020 tax year, we would expect to see an increase of M&M surtax in the 2021/22 school year.
- Prop C - Sales Tax (+\$0.4)
 - The distribution of sales tax funding through Prop C is based on a per WADA (Weighted Average Daily Attendance) for all eligible schools in the State multiplied by the District's prior year actual WADA. A District's increase or decrease in enrollment will impact the prior year actual WADA. Due to the global pandemic and the impact on our enrollment, the State has a provision that allows a District to be held harmless if enrollment is impacted due to such events. As a result, our adopted budget includes our 2019/20 WADA of 18,663 with a projected per WADA of \$1,050.
- State Formula including Classroom Trust (+\$0.0)
 - There are several factors in the state formula which accounts for nearly 15% of our operating budget. The combination of these factors projects our 2021/22 funding to be relatively flat compared to the 2020/21 funding. The first factor is the Weighted Average Daily Attendance (WADA) of resident students for the District and reflects the highest of the current or two previous school years. Due to the impact on our enrollment by the COVID-19 pandemic, we are using the 2019/20 enrollment of 18,553 as our residential WADA index. The second factor is the cost of living index (Dollar Value Modifier) and we expect that index to increase from 1.089 to 1.092. The last significant factor in the state formula is the State Adequacy Target ("SAT"). In support of local public education, the Missouri Legislature has continued to appropriate funds to full fund the State formula at \$6,375. At this time, the State budget intends to fully fund the formula. The District is closely monitoring the State collections as well as the impact from certain legislative bills that will reallocate general revenues available to public education to other programs.

- Voluntary Interdistrict Choice Corporation (-\$0.7)
 - The District's receives \$7,000 per student less amounts allocated through Title I and the program is currently going through a planned phase out. The District estimates there will be a total 1,064 students in the 2021/22 program, a decrease of 108 compared to 2020/21.

The above revenue sources account for 84% of the District's operating funds. However, there are other revenue items that we are constantly monitoring, including:

- All other local, county, state and miscellaneous revenue will remain relatively flat compared to the 2020/21 school year
- Federal revenues – currently account for only 1.0% of total 2021/22 operating funds and at this time are expected to decrease by \$3.1 million compared to 2020/21. This decrease is a result of several one-time revenue sources received in the 2020/21 school year:
 - \$1.1 million decrease: FEMA provided a matching grant for constructing a safe room at Wildwood Middle School
 - \$1.7 million decrease: federal funds received from various CARES Act funding to cover costs associated with the re-opening of schools in the COVID-19 environment
 - The District has been notified of additional federal funds through additional Stimulus packages approved by the federal government that will provide funds to the District through September 2024. As noted above, the District is currently developing a plan for use of those funds and will adjust our budget appropriately once that plan is finalized.

The budget for 2021/22 includes a transfer into the operating funds from non-operating funds totaling \$585,000 from the Child Nutrition Services fund.

Operating Expenditures

The expenditure budget for 2021/22 operations is expected to be \$239.6 million. This is a \$2.0 million increase compared to the 2020/21 expenditure projection of \$237.6 million. The principle differences are:

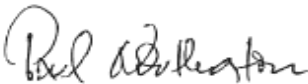
- Capital Outlay and lease payments (-\$2.6)
 - The 2020/21 budget included many one-time capital purchases funded from the capital fund, including the shared cost with FEMA of the safe room constructed at Wildwood Middle School, roll-forward of capital equipment funded in the current year from prior year reserves. The adopted 2021/22 budget includes capital outlay budgets to fund the District's capital leases on buses purchased for our transportation department.
- Supplies/services (+\$1.7)
 - The supplies and services budget for 2021/22 is estimated to be \$27.6 million based on individual department requests and direct allocations made to the schools using a formula. During the 2021/22 budgeting process, departments were asked to keep their supplies and services budget at or below the 2020/21 level. In addition, a budgeting technique the District uses is to estimate a budget for the amount that will go unspent during a school year and roll back into fund balance. The budget recapture is initially placed in the salary and benefit line item but is allocated across expenditure categories at the end of the fiscal year. Comparing the 2021/22 budget to the 2020/21 projection for supplies and services results in a \$1.7 million increase, which reflects the amount the District expects to allocate from the 2020/21 budget recapture.

- Salaries and benefits (+\$2.8)

- The following chart shows the significant changes to salaries and benefits including the anticipated increase for each employee group and other adjustments made to the salary and benefit budget. As mentioned before, the budget recapture is initially placed in the salary and benefit line item but will be redistributed across all expenditure categories. Overall salaries and benefits is expected to increase \$2.8 million over the 2020/21 salary and benefit projection and below is a summary of budgeted changes:

	Salary	Benefits
Salary Increases:		
Teachers	\$ 3,601,402	\$ 574,424
Administrators	410,248	65,435
Custodial	200,879	30,132
Nurses	79,140	11,871
Transportation	196,372	29,456
Support staff	633,531	270,030
	5,121,572	981,346
Budgeted recapture	(3,250,000)	-
Other staffing additions	330,574	47,933
Point reduction due to enrollment decrease	(950,000)	(95,000)
Annual premium increase	-	542,037
Total Significant Changes	\$ 1,252,146	\$ 1,476,318

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 us especially during these unprecedented times to ensure all students in our District realize their potential.



Paul Northington, SFO
Chief Financial 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).

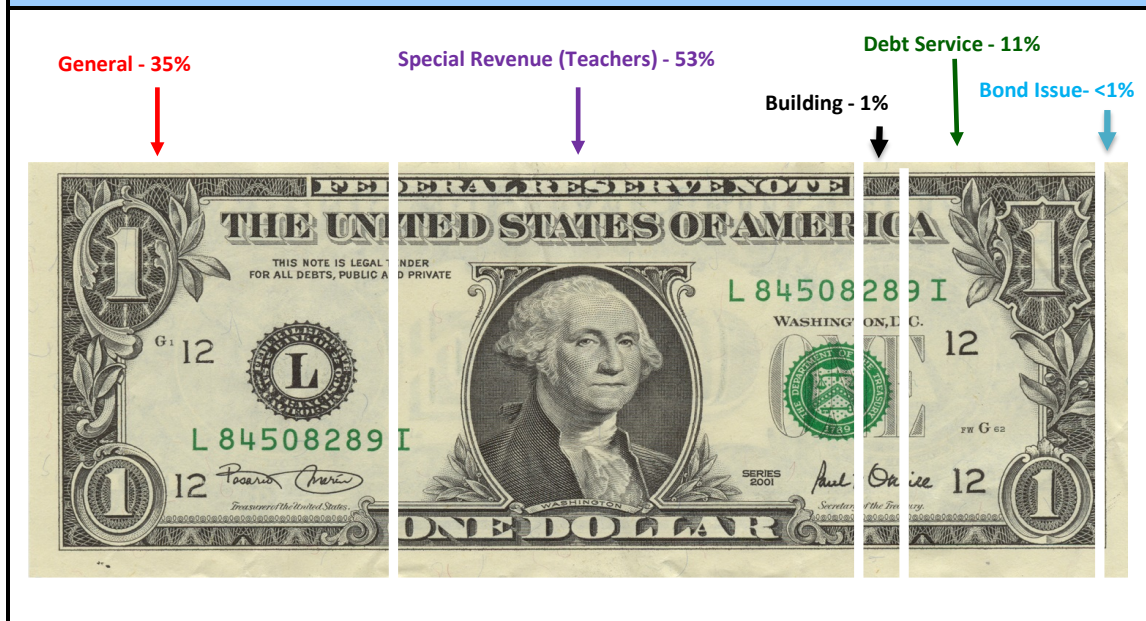
The Operating Fund reports include only the Incidental portion of the General Fund, Special Revenue and the Building portion of the Capital funds. Not included in operating reports are those funds dedicated to primarily self-supporting activities, debt service and the capital funds (Bond Issue related). 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. Each chart and graph provided within this document is from District historical and forecasted records.

ROCKWOOD R-VI SCHOOL DISTRICT TOTAL REVENUE BY FUND COMPARISON

	PROJECTED 2020/21	BUDGET 2021/22	% of TOTAL REVENUE	% CHANGE
General	\$ 93,694,981	\$ 102,995,480	35%	10%
Special Revenue (Teachers)	156,850,439	158,328,474	53%	1%
Debt Service	30,365,631	31,274,377	11%	3%
Building	2,903,390	1,878,941	1%	-35%
Bond Issue	101,595	57,200	0%	-44%
TOTAL FUNDS	\$ 283,916,036	\$ 294,534,472	100%	4%

BUDGET 2021/22 TOTAL REVENUE % BY FUND



The District's revenue is primarily from local efforts (83%) with the greatest portion of revenue (65%) from local tax revenue. Total revenues are budgeted to increase \$10.6 million in 2021/22. The primary reason for the local revenue increase of \$16.0 million is because our 2021/22 budget assumes our Child Nutrition and Community Education departments will have normal operations as we navigate out of the COVID-19 pandemic. These departments were significantly impacted by the local COVID-19 restrictions and school closures. We are expecting activities and participation in these programs to improve over the 2020/21 school year. Federal revenues are currently budgeted to decrease \$5.2 million as the 2020/21 school year included one-time federal funds from FEMA and the CARES Act. Guidance was recently issued by DESE for additional federal stimulus funds in which the District will receive approximately \$11.8 million over the next three school years. The budget will be adjusted once plans have been finalized for use of those funds.

SOURCE	PROJECTED 2020/21	BUDGET 2021/22	CHANGE
Local	\$ 229,164,397	\$ 245,196,082	\$ 16,031,685
State	44,465,942	44,215,651	(250,291)
Federal	9,263,494	4,054,345	(5,209,149)
Other	1,022,203	1,068,394	46,191
Total	\$ 283,916,036	\$ 294,534,472	\$ 10,618,436

ROCKWOOD R-VI SCHOOL DISTRICT

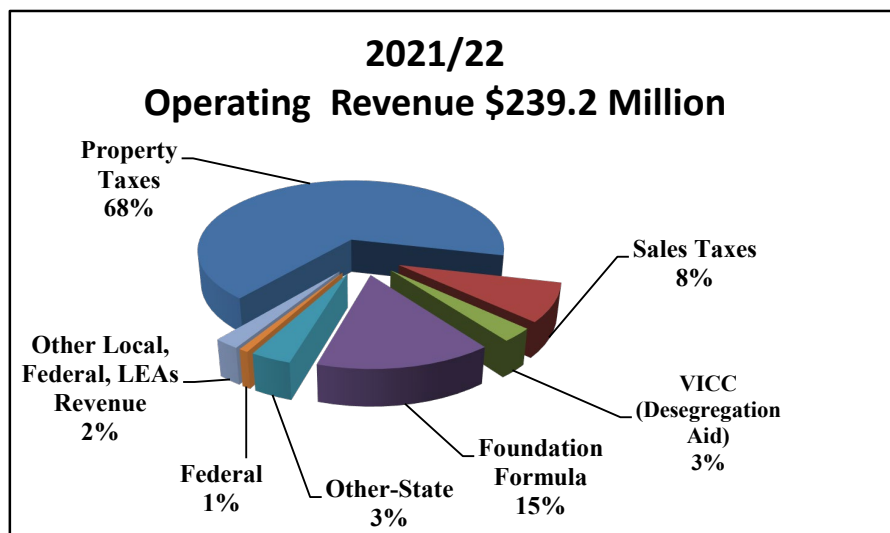
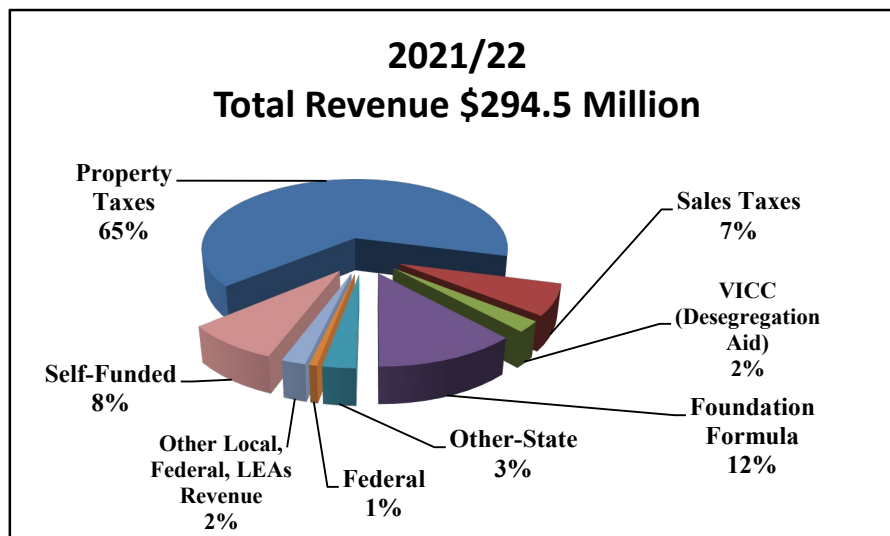
REVENUE BY SOURCE

2021/22

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 65% of Total and 68% of Operating Revenues.

	TOTAL	OPERATING
Property Taxes	\$ 191,933,963	\$ 161,395,271
Sales Taxes	19,596,160	19,596,160
VICC (Desegregation Aid)	6,842,702	6,842,702
Foundation Formula	35,798,912	35,798,912
Other-State	8,316,786	8,316,786
Federal	1,941,100	1,941,100
Other Local, Federal, LEAs Revenue	6,062,455	5,269,570
Self-Funded	24,042,394	-
Bond Proceeds	-	-
	\$ 294,534,472	\$ 239,160,501

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



ROCKWOOD R-VI SCHOOL DISTRICT TOTAL REVENUE BY SOURCE

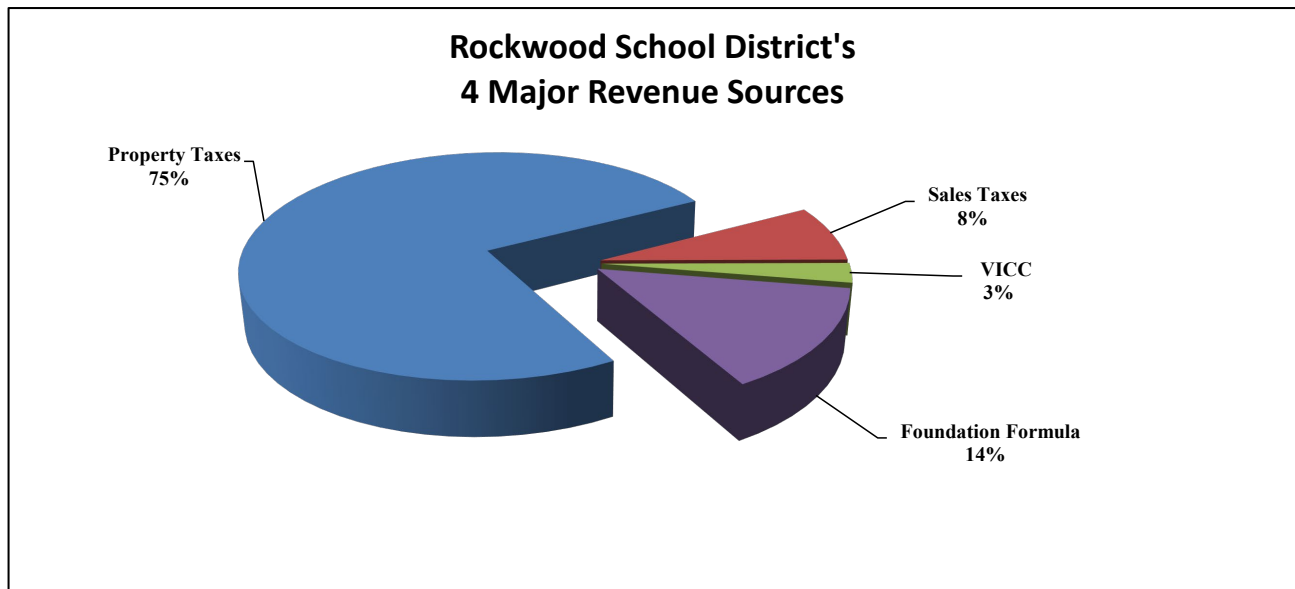
	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22
Tax Rate	\$4.5015	\$4.5539	\$4.3463	\$4.2985	\$4.2686
Assessed Valuation	\$3,724,290,340	\$3,762,959,020	\$4,117,115,290	\$4,169,988,108	\$4,315,575,608
Revenues					
Local Sources:					
Property Taxes	\$ 173,397,075	\$ 180,127,964	\$ 193,846,471	\$ 187,511,953	\$ 191,933,963
Sales Taxes	17,845,793	18,619,617	18,816,315	19,129,585	19,596,160
VICC	9,563,233	9,004,017	8,276,237	7,541,812	6,842,702
All Other Local	30,239,364	32,301,020	25,329,981	11,771,050	23,663,880
County Sources	3,883,705	3,858,353	4,001,484	3,856,530	3,852,254
State Sources					
Foundation Formula	30,893,085	31,335,932	32,459,383	35,880,437	35,798,912
All Other State	8,198,251	9,222,610	9,174,765	8,585,505	8,416,739
Federal Sources	5,293,141	4,046,741	3,985,737	9,263,494	4,054,345
Total Revenues	279,313,647	288,516,254	295,890,373	283,540,366	294,158,955
Bond Issue	89,490,000	-	31,085,000	-	-
Sale of Property	33,295	27,617	68,261	25,670	25,517
Transportation	449,098	421,354	279,459	350,000	350,000
Other Sources	9,660,346	-	2,482,547	-	-
TOTAL ALL SOURCES	\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472

Taxes are inclusive of property tax, merchants and manufacturing tax, payment in lieu of tax and financial institution tax

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 \$254,171,737 or 86% of total District revenues and \$223,633,045 or 94% of all operating revenues in 2021/22.



ROCKWOOD R-VI SCHOOL DISTRICT 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. The assessed valuation is expected to increase 3.5% to \$4.3 billion. Below is a table providing historical and projected tax rates and assessed valuations:

	2017/18	2018/19	2019/20	2020/21	2021/22
Operating *	3.8215	3.8739	3.6663	3.6185	3.5886
Debt Service	0.6800	0.6800	0.6800	0.6800	0.6800
Total Tax Rate	4.5015	4.5539	4.3463	4.2985	4.2686

Assessed valuation	3,724,290,340	3,762,959,020	4,117,115,290	4,169,988,108	4,315,575,608
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* Operating is comprised of the Incidental, Special Revenue (Teachers) and Capital Projects funds

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), (which is budgeted at 1.4% for 2021/22) 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 is budgeting \$0.0413 cents in 2021/22 to recover the lost revenue. Overall, the operating tax levy will decrease \$0.0299 cents.

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 2021/22 Formula and Classroom Trust revenue to remain relatively flat compared to the 2020/21 projections. Formula Weighted Average Daily Attendance (WADA) is one factor in the state formula and the District is allowed to use the highest of the current or prior two school years. Due to the decreased enrollment in 2020/21 due to the COVID-19 pandemic, the District is budgeting the WADA to be 18,902 which represents the 2019/20 WADA. Other factors affecting State Aid are the District Dollar Value Modifier which will increase to 1.092 from 1.089. The State Adequacy Target is the final factor in the state formula. The current state budget that was approved in May 2021 reflects State revenues projecting to be strong in 2021/22 which will allow for the Formula to be fully funded at \$6,375.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts and has been significantly impacted with casinos being closed during the COVID19 pandemic. Any shortfall in the Classroom Trust Fund will likely be covered by State general revenue.

VICC (Desegregation) Aid

Under a settlement which continues funding for an extensive city-to-suburb student transfer program that began 40 years ago in a federal desegregation case in St. Louis, Rockwood is estimated to have approximately 1,064 students from the city as part of our educational community. The transfer program is currently being phased out which will reduce the number of eligible students transferring to Rockwood. 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 remain flat at approximately \$7,000 per student enrolled at Rockwood in 2021/22.

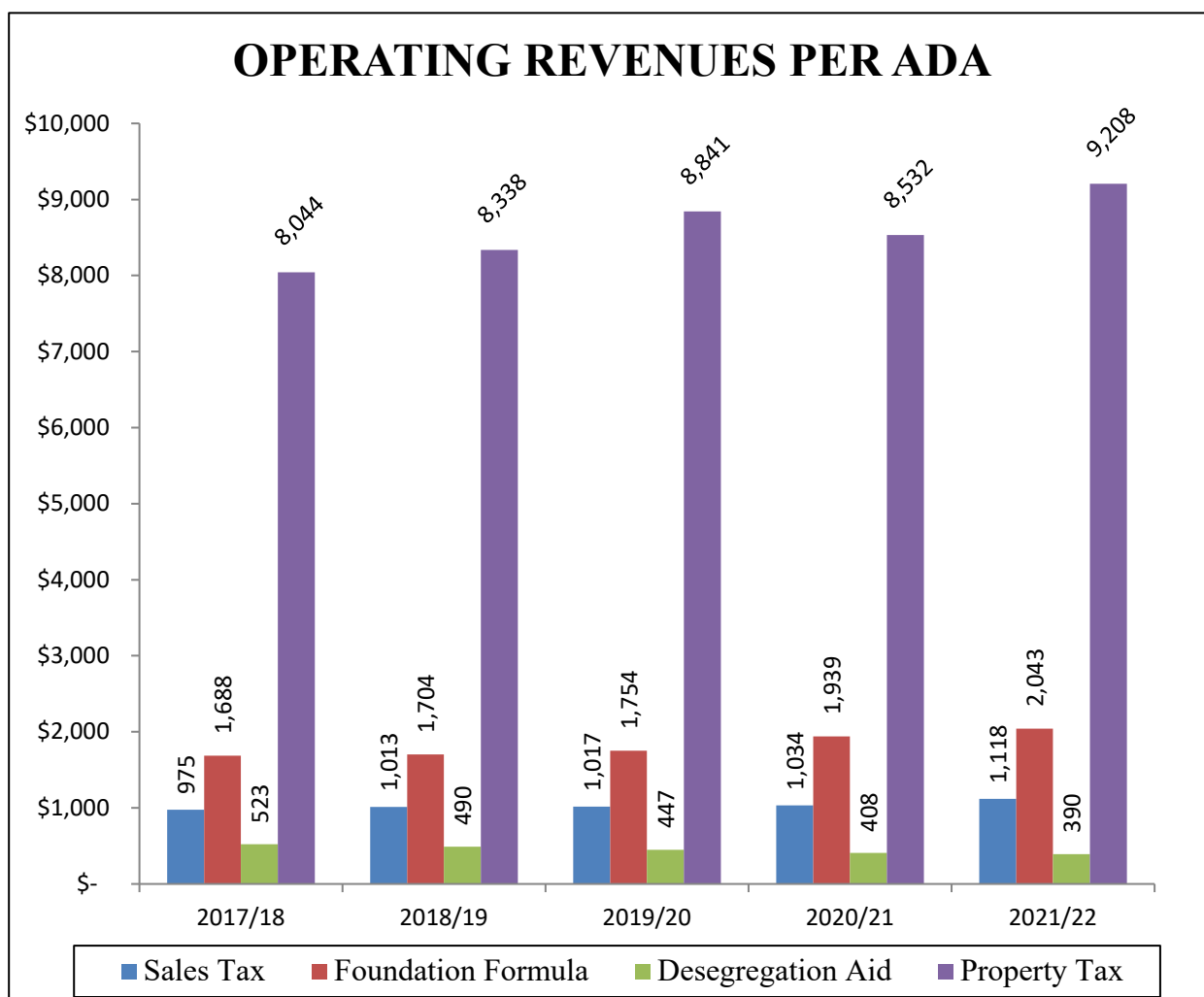
Sales Taxes

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 amount per WADA paid by the State is estimated to increase from \$1,025 in 2020/21 to \$1,050 in 2021/22 reflecting a \$0.6 million increase in revenue from \$19 million in 2020/21 to \$19.6 million in 2021/22. These revenue sources equate to 8% of the operating revenue budget, and are budgeted to be recorded in the Special Revenue (Teachers) Fund.

ROCKWOOD R-VI SCHOOL DISTRICT **OPERATING REVENUES PER ADA** **BY PRIMARY SOURCE**

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Budget 2021/22
Sales Tax	\$ 975	\$ 1,013	\$ 1,017	\$ 1,034	\$ 1,118
Foundation Formula	1,688	1,704	1,754	1,939	2,043
Desegregation Aid	523	490	447	408	390
Property Tax	8,044	8,338	8,841	8,532	9,208
TOTAL	\$ 11,230	\$ 11,545	\$ 12,059	\$ 11,912	\$ 12,759
% Change	0.1%	2.8%	4.5%	-1.2%	7.1%

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.

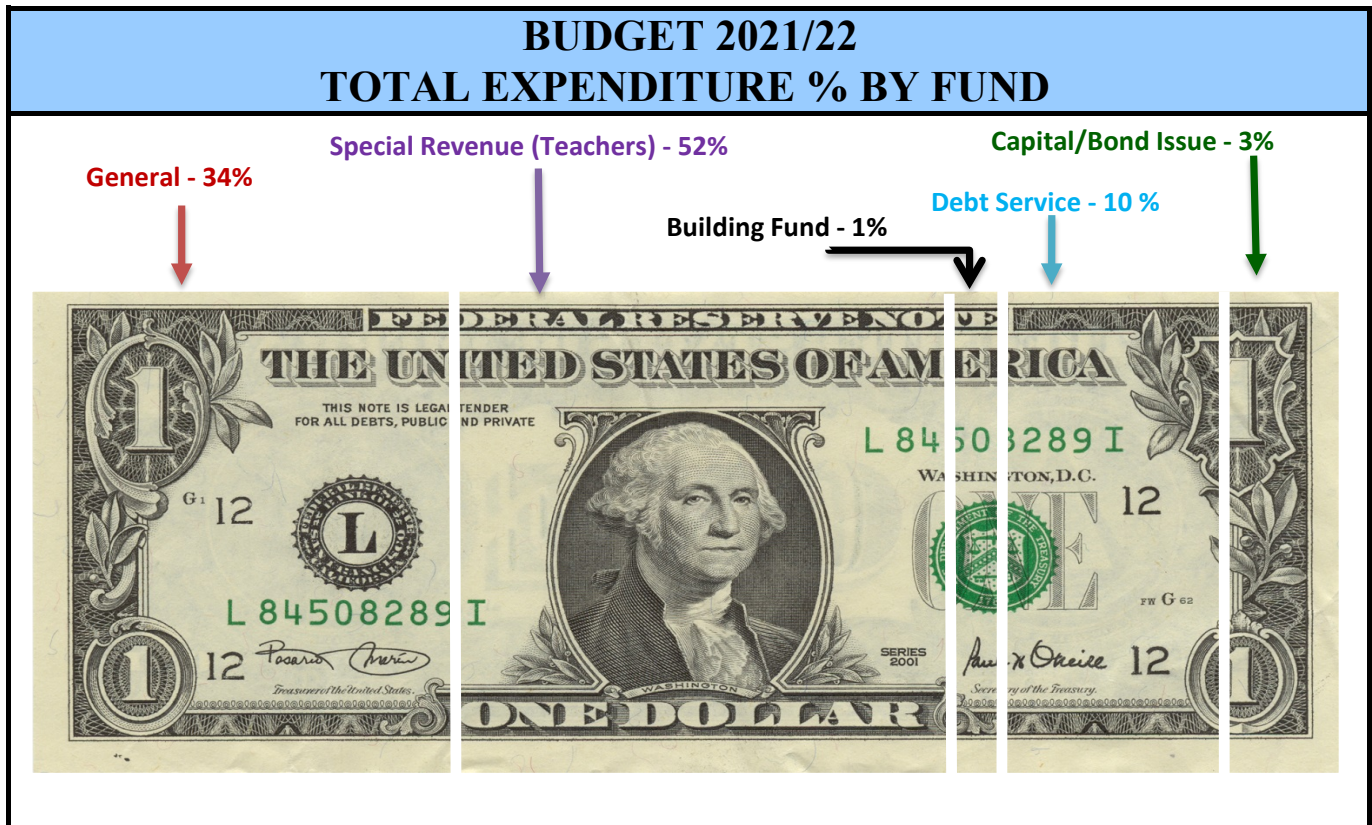
The General Fund expenditures are virtually a "catch all" for anything not supported by another fund. The Special Revenue (Teachers') Fund can only be used for expenditures related to certificated salaries and benefits for those staff members. The Debt Service Fund may only be used for payment of debt 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. Each chart and graph provided in this document is from District's historical financial and forecasted records.

ROCKWOOD R-VI SCHOOL DISTRICT TOTAL EXPENDITURES BY FUND COMPARISON

	PROJECTED 2020/21	BUDGET 2021/22	% of TOTAL EXPENDITURES	% CHANGE
General	\$ 93,861,718	\$ 102,748,523	34%	9%
Special Revenue (Teachers)	157,004,446	159,957,733	52%	2%
Debt Service	30,127,802	30,920,000	10%	3%
Building	4,071,414	1,569,783	1%	-61%
Bond Issue	20,948,306	10,108,665	3%	-52%
TOTAL FUNDS	\$ 306,013,686	\$ 305,304,704	100%	0%



The total current projected expenditures for the 2020/21 budget are \$306 million and are budgeted to decrease \$.7 million to \$305.3 million in 2021/22. The General fund's projected 2020/21 expenditures have been reduced in the Child Nutrition and Community Education departments as a result of programs being impacted by the COVID-19 school closure and the 2021/22 expenditure budgets reflect the anticipation that programs offered by these departments will return to pre-pandemic levels. The 2021/22 budget in the General fund also includes increases for salary and benefits. The Special Revenue (Teachers) fund is expected to increase \$2.9 million as a result of salary and benefit increases. The Debt Service fund decrease is directly related to the debt maturity schedule on outstanding general obligation bonds. Expenditures funded through the building and bond issue are budgeted to decrease as significant projects funded through those revenue sources have closed and the District is now planning on smaller dollar cycle maintenance projects for 2021/22.

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENSE BY FUNCTION/PROGRAM**

Worsening > 10%

Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
0000	District Wide	\$ -	\$ -	\$ -	\$ 15,604	\$ 2,403,591	\$ 2,387,987	15303.68%
1111	Elementary	49,491,556	51,959,207	51,829,769	52,317,149	49,600,329	(2,716,820)	-5.19%
1131	Middle/Junior High	29,400,736	28,417,095	28,632,884	29,518,075	30,022,170	504,095	1.71%
1151	High School	39,559,214	39,952,046	40,309,066	41,045,731	41,995,493	949,762	2.31%
1191	Summer School	321,117	354,085	18,025	272,209	676,771	404,562	148.62%
1195	Virtual Instruction	-	152,558	222,774	1,777,764	600,000	(1,177,764)	-66.25%
1211	Gifted And Talented	4,688,724	4,772,560	4,907,016	4,873,730	5,042,005	168,275	3.45%
1221	Special Education	43,038	41,589	24,135	2,792	32,040	29,248	1047.56%
1223	Coordinated Early Intervening	-	-	8,000	9,764	-	(9,764)	-100.00%
1251	Supplemental Instruction	891,992	869,584	829,519	891,971	807,593	(84,378)	-9.46%
1271	Bilingual	1,669,337	1,771,112	1,978,287	2,050,667	2,207,929	157,262	7.67%
1281	Early Childhood-Special Ed	6,362,548	6,191,806	5,911,529	5,439,803	5,602,548	162,745	2.99%
1321	Business Education	-	15,389	19,071	21,181	12,000	(9,181)	-43.35%
1331	Family and Consumer Sciences	-	34,972	20,573	38,132	11,000	(27,132)	-71.15%
1341	Health Sciences Education	-	-	-	39,059	50,031	10,972	28.09%
1361	Skilled Technical Sciences Ed	117,454	32,978	-	8,443	12,000	3,557	42.13%
1371	Technology and Engineering	-	64,272	136,856	181,514	71,000	(110,514)	-60.88%
1411	Student Activities	7,526,490	7,402,865	5,894,626	4,709,104	6,492,527	1,783,423	37.87%
1421	School-Sponsored Athletic	1,649,330	1,937,238	1,588,587	2,191,168	2,191,146	(22)	0.00%
1611	Adult Basic Education	301	-	-	504	-	(504)	-100.00%
1911	Tuition To Other Districts In	58,138	47,618	52,346	58,832	63,000	4,168	7.08%
1913	Tuition to Private Agencies	-	9,826	-	-	-	-	-
1941	Contracted Education Services	646,069	601,137	566,630	512,688	590,000	77,312	15.08%
2111	Attendance & Social Work	343,760	369,653	328,638	382,223	580,919	198,696	51.98%
2113	Social Work Services	1,172,518	1,342,314	1,460,408	1,500,095	1,542,336	42,241	2.82%
2114	Pupil Accounting Services	227,157	-	-	-	-	-	-
2122	Counseling Services	4,999,758	5,229,593	5,496,662	5,439,316	5,558,368	119,052	2.19%
2123	Appraisal Services	301,504	406,787	316,360	212,021	553,068	341,047	160.86%
2125	Record Maintenance Services	-	-	474,088	531,417	552,672	21,255	4.00%
2126	Placement Services	153	104	1,034	2,747	200	(2,547)	-92.72%
2131	Health Services Area Direction	6,332	105,590	127,645	88,352	63,165	(25,187)	-28.51%
2132	Medical Services	-	-	130,980	1,544,329	-	(1,544,329)	-100.00%
2134	Nursing Services	2,412,147	2,517,110	2,638,212	2,732,041	2,876,800	144,759	5.30%
2139	Other Health Services	245	50	16	1,387	500	(887)	-63.95%
2141	Psychological Svcs Direction	8,106	256,536	257,735	263,015	287,925	24,910	9.47%
2142	Psychological Services	-	-	-	2,224	7,850	5,626	252.97%
2152	Speech Pathology Audiology	-	9,462	5,756	806	10,500	9,694	1202.73%
2162	Occupational Therapy Services	-	7,286	1,869	1,293	6,750	5,457	422.04%
2172	Physical Therapy Services	-	3,213	733	713	3,500	2,787	390.88%
2191	Other Support Services Student	-	7,120	4,760	2,540	7,100	4,560	179.53%
2211	Impr Inst Area Direction	713,702	827,716	902,306	918,416	944,570	26,154	2.85%
2212	Instruction - Curriculum Dev	7,767,878	5,617,800	5,457,758	7,195,512	7,216,337	20,825	0.29%
2213	Instructional Staff Training	1,076,880	1,261,663	1,135,658	811,088	1,406,921	595,833	73.46%
2214	Professional Development	427,024	377,496	292,791	316,768	351,851	35,083	11.08%
2222	School Library Services	3,103,824	3,114,636	3,226,932	3,118,325	3,359,801	241,476	7.74%
2223	Audiovisual Services	67,400	-	-	-	-	-	-
2225	Instruction-Related Technology	1,719,694	2,453,615	1,763,101	2,049,308	2,576,054	526,746	25.70%
2291	Other Support Services	1,048	1,213	417	-	-	-	-
2311	Board Of Education Services	283,474	352,609	235,915	445,807	312,500	(133,307)	-29.90%
2321	Office Of The Superintendent	4,497,525	4,429,413	4,105,421	4,118,912	4,475,462	356,550	8.66%
2323	Staff Relations-Negotiations	68	1,501	16	-	2,000	2,000	100.00%
2329	Other Executive Admin Services	-	28,831	21,110	11,568	32,500	20,932	180.95%
2411	Office Of The Principal	15,367,969	15,731,542	15,695,569	16,070,734	16,620,989	550,255	3.42%
2521	Fiscal Services Area Direction	1,141,721	996,499	1,002,400	990,440	1,033,715	43,275	4.37%
2523	Receiving and Disbursing Funds	17,509	21,433	17,379	15,802	16,015	213	1.35%
2524	Payroll Services	70,389	72,055	65,181	55,175	71,000	15,825	28.68%
2541	Operation-Maintenance of Plant	1,115,102	1,137,821	1,128,509	1,169,054	1,215,666	46,612	3.99%

**ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY FUNCTION/PROGRAM**

Worsening > 10%

Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
2542	Care & Upkeep Of Buildings	20,263,541	20,913,148	20,731,834	20,258,318	22,488,235	2,229,917	11.01%
2543	Care & Upkeep Of Grounds	1,422,709	1,510,019	1,607,438	1,575,749	1,627,037	51,288	3.25%
2544	Care Upkeep Of Equipment	2,897,446	2,830,547	2,946,910	3,047,190	3,121,941	74,751	2.45%
2545	Vehicle Servicing - Non Buses	264,670	238,163	224,790	343,944	255,665	(88,279)	-25.67%
2546	Security Services	678,341	695,414	646,703	682,666	941,808	259,142	37.96%
2551	Contracted Pupil Trnsp	290,562	363,501	236,053	1,821	-	(1,821)	-100.00%
2552	Pupil Transportation Dist Own	9,238,139	8,941,047	9,528,407	8,668,847	8,865,146	196,299	2.26%
2555	Non-Hcap Trnsp To Other SD	325,485	280,158	191,674	135,117	365,000	229,883	170.14%
2558	Non-Allowable Transp Expenses	2,936	-	-	75,686	-	(75,686)	-100.00%
2559	ECSE Transport Services	837,633	812,151	722,343	702,219	721,511	19,292	2.75%
2561	Food Services Area Direction	1,104,990	822,237	1,166,820	838,702	658,743	(179,959)	-21.46%
2562	Food Prep-Dispensing	7,348,253	7,121,329	6,611,967	4,944,912	7,433,581	2,488,669	50.33%
2572	Purchasing Services	612,622	363,217	367,598	410,012	396,137	(13,875)	-3.38%
2573	Warehouse-Distributing	563,294	560,173	452,205	441,320	477,673	36,353	8.24%
2574	Printing-Publishing	23,372	21,959	58,354	67,503	67,200	(303)	-0.45%
2623	Evaluation Services	-	-	-	(48)	-	48	-100.00%
2631	Information Services Direction	631,800	661,995	654,863	590,997	707,400	116,403	19.70%
2632	Internal information	99,383	97,889	87,872	88,011	111,466	23,455	26.65%
2633	Public Information	111,488	184,180	190,117	192,363	200,396	8,033	4.18%
2639	Other Information Services	49,649	55,517	8,370	12,572	29,650	17,078	135.84%
2642	Recruitment and Placement	20,595	26,223	26,348	24,836	21,500	(3,336)	-13.43%
2643	Human Resource Services	1,258,610	1,222,209	1,289,147	1,320,646	1,374,606	53,960	4.09%
2645	Health Services	3,166	3,201	4,698	1,977	3,053	1,076	54.43%
2649	Other Staff Services	9,937	48,490	23,072	200,285	26,500	(173,785)	-86.77%
2661	Data Processing Direction	1,401	3,663	2,515	2,733	8,600	5,867	214.67%
2664	Operations Services	645,743	628,405	560,100	573,535	596,541	23,006	4.01%
2669	Other Data-Processing Services	719,735	631,594	678,659	943,992	1,289,834	345,842	36.64%
3211	Community Rec Srvc Direction	3,247,880	3,214,358	2,872,889	1,905,509	2,896,714	991,205	52.02%
3311	Civic Services	240,104	331,916	268,357	223,776	222,038	(1,738)	-0.78%
3511	Early Childhood Program	3,288,170	3,201,004	3,764,120	3,276,136	3,454,592	178,456	5.45%
3611	Homeless and Other Disadvantag	265	1,407	773	77	1,000	923	1198.70%
3711	Non-Public Student Services	12,453	12,329	38,263	156,687	20,500	(136,187)	-86.92%
3811	Custody and Care of Children	435,879	418,278	258,237	71,364	273,344	201,980	283.03%
3812	Afterschool Program	6,467,939	6,451,774	6,036,019	4,197,096	5,370,503	1,173,407	27.96%
3911	Other Community Services	1,796,348	1,841,973	1,849,140	1,591,198	2,353,604	762,406	47.91%
3912	Parental Involvement	11,312	19,061	15,203	4,573	8,500	3,927	85.87%
4021	Land Acq And Development	12,419	3,443	-	-	-	-	-
4031	Arch-Eng-Legal-Bond Sale	1,998,224	1,859,468	1,115,283	548,318	-	(548,318)	-100.00%
4051	Building Acq-Const-Impr	22,213,565	34,280,392	31,167,377	21,656,731	7,708,665	(13,948,066)	-64.41%
5111	Principal-Bonded Indebtedness	19,695,000	22,330,000	50,550,000	21,940,000	23,795,000	1,855,000	8.45%
5131	Principal-Lease Purchase Agrmt	70,267	-	-	-	-	-	-
5211	Int-Bonded Indebtedness	7,013,007	9,772,410	9,458,448	8,184,753	7,120,000	(1,064,753)	-13.01%
5231	Interest - Lease Purchase	184,225	161,481	160,453	141,202	115,814	(25,388)	-17.98%
5311	Fees - Bonded Indebtedness	406,044	2,918	194,859	3,049	5,000	1,951	64.01%
TOTAL		\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ (708,982)	-0.23%

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

Worsening > 10%

Improving > 10%

OBJECT GROUP	DESCRIPTION	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
6111	Regular Salaries	\$ 110,300,556	\$ 112,556,837	\$ 113,815,999	\$ 115,782,921	\$ 115,230,732	\$ (552,189)	-0.48%
6121	Subst-Other PT Teach Sal	2,327,074	2,268,722	1,673,160	1,781,582	2,188,190	406,608	22.82%
6131	Supplemental Pay	3,861,746	3,820,770	3,713,767	4,653,877	4,198,779	(455,098)	-9.78%
6141	Early Retirement	1,261,113	1,218,466	1,010,697	904,515	1,150,000	245,485	27.14%
6151	Classified Salaries- Reg	41,343,778	41,463,261	42,412,912	41,570,424	44,490,769	2,920,345	7.03%
6155	Classified Overtime Pay	586,049	590,887	497,936	355,640	484,935	129,295	36.36%
6161	Class Salaries- Part-Time	2,822,793	3,009,039	2,601,259	1,882,068	2,563,081	681,013	36.18%
6171	Class Emp Unused Sick Pay	191,930	184,001	118,249	102,009	190,000	87,991	86.26%
6211	Teachers Retirement	18,261,763	18,592,229	18,844,505	19,345,351	19,884,721	539,370	2.79%
6221	Nonteacher Retirement	3,045,857	3,106,067	3,176,777	3,289,550	3,514,060	224,510	6.82%
6231	Fed Ins Contr Act (FICA)	2,862,131	2,845,819	2,842,041	2,836,227	3,109,042	272,815	9.62%
6232	Medicare (Non-Cert)	2,241,499	2,308,013	2,289,422	2,290,471	2,407,147	116,676	5.09%
6241	Employee Insurance	21,003,052	21,424,119	22,490,166	22,526,457	23,126,083	599,626	2.66%
6261	Workmens Comp Insurance	1,166,877	1,352,817	1,338,550	1,218,761	1,248,064	29,303	2.40%
6271	Unemployment Compensation	8,399	48,490	21,472	200,000	25,000	(175,000)	-87.50%
6282	Uniforms	44,707	45,226	41,047	42,578	44,880	2,302	5.41%
6311	Instruction Services	831,081	1,010,402	993,620	2,507,591	1,467,050	(1,040,541)	-41.50%
6312	Instr Program Imp Service	463,927	430,985	660,346	384,945	658,000	273,055	70.93%
6313	Pupil Services	19,793	19,477	50,508	26,918	20,000	(6,918)	-25.70%
6314	Staff Services	9	3,201	-	-	12,000	12,000	100.00%
6315	Audit Services	29,000	29,000	30,000	36,030	30,000	(6,030)	-16.74%
6316	Data Processing Services	1,097,094	278,140	316,344	339,292	431,041	91,749	27.04%
6317	Legal Services	188,414	153,493	126,230	222,808	165,000	(57,808)	-25.95%
6318	Election Services	6	41,618	25	89,155	30,000	(59,155)	-66.35%
6319	Other Professional Services	592,888	651,209	439,986	329,205	798,116	468,911	142.44%
6331	Cleaning Services	-	-	-	-	600	600	100.00%
6332	Repairs And Maintenance	594,604	1,848,195	1,598,507	1,878,638	1,901,416	22,778	1.21%
6333	Rentals- Land & Buildings	139,422	128,663	69,888	71,149	71,000	(149)	-0.21%
6334	Rentals- Equipment	458,842	429,961	425,036	455,352	378,008	(77,344)	-16.99%
6335	Water And Sewer	496,296	598,895	409,570	428,033	550,000	121,967	28.49%
6336	Trash Removal	120,502	120,146	136,530	187,760	186,579	(1,181)	-0.63%
6339	Other Property Services	523,922	445,386	429,372	509,131	506,000	(3,131)	-0.61%
6341	Contr Transp To-From Schl	325,485	280,158	191,674	135,117	371,183	236,066	174.71%
6342	Nonroute Contract Transp	290,562	363,501	236,053	290,252	322,153	31,901	10.99%
6343	Admin Development	499,671	605,778	464,224	124,254	677,500	553,246	445.25%
6345	Mileage	198,187	189,951	154,381	94,297	224,336	130,039	137.90%
6347	Meeting Expenses	-	7	-	-	100	100	100.00%
6351	Property Insurance	872,457	878,816	891,347	953,793	1,108,291	154,498	16.20%
6352	Liability Insurance	829,266	707,954	841,685	835,167	713,365	(121,802)	-14.58%
6353	Fidelity Bond Premium	100	100	100	120	100	(20)	-16.67%
6361	Communication	656,698	697,553	670,679	834,256	1,261,090	426,834	51.16%
6362	Advertising	34,252	36,863	30,565	33,112	21,678	(11,434)	-34.53%
6363	Printing And Binding	26,970	41,767	36,673	18,958	34,416	15,458	81.54%
6371	Dues And Memberships	323,859	344,479	301,477	311,858	302,930	(8,928)	-2.86%
6391	Other Purchased Services	5,872,598	5,594,242	4,627,169	2,701,621	4,173,450	1,471,829	54.48%
6398	Other Expenses	-	1,078	-	-	-	-	

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY OBJECT GROUP

Worsening > 10%

Improving > 10%

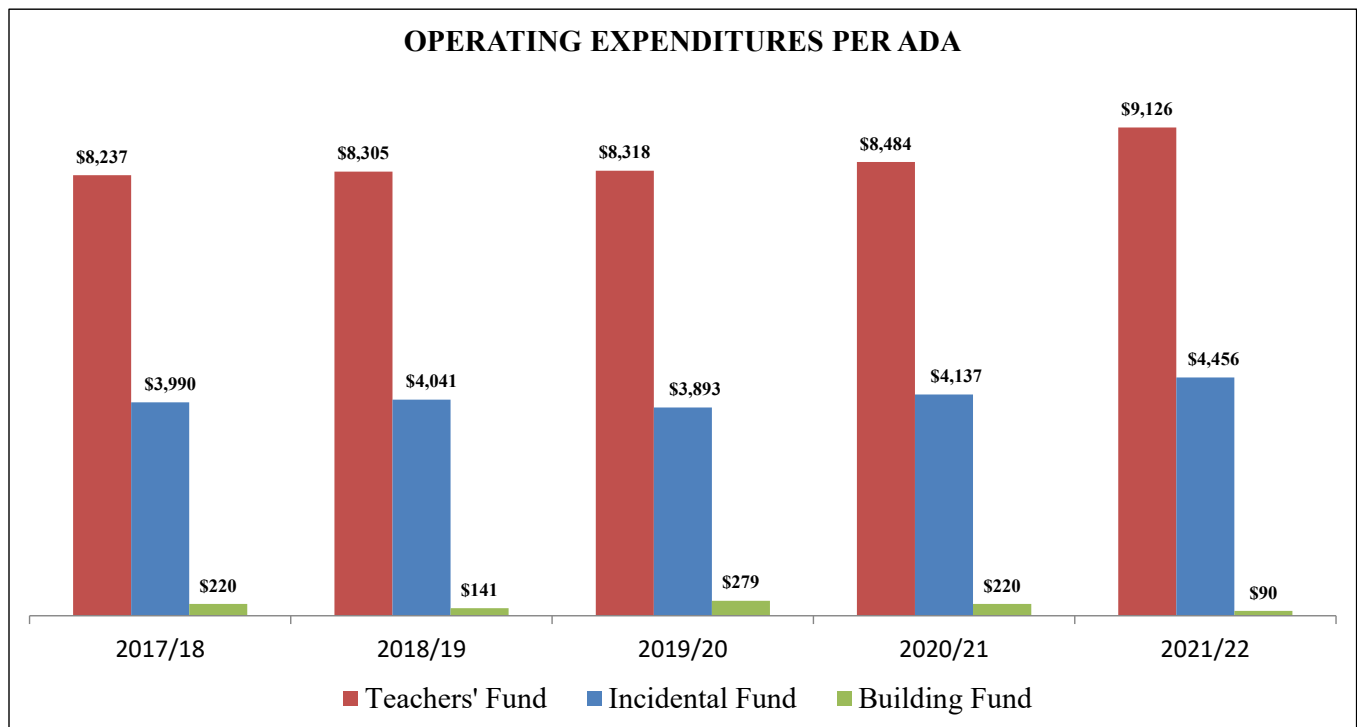
OBJECT GROUP	DESCRIPTION	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
6410	General Supplies	9,067,269	8,405,724	6,473,274	7,933,300	9,398,193	1,464,893	18.47%
6412	Technology Related Supplies	1,187,644	1,977,798	1,407,803	1,907,902	2,459,486	551,584	28.91%
6413	Non-Travel Meals And Food	307,481	444,582	268,902	127,713	235,009	107,296	84.01%
6419	Misc-Material & Supplies	13,331	10,680	6,309	6,655	12,097	5,442	81.77%
6431	Textbooks	2,914,105	2,095,011	1,592,362	1,415,020	475,857	(939,163)	-66.37%
6441	Library Books	291,156	212,896	303,581	297,659	337,310	39,651	13.32%
6451	Resource Materials	220,078	192,172	167,054	154,008	211,808	57,800	37.53%
6461	Warehouse Inventory Adjustment	263,637	188,787	(129,031)	-	-	-	-
6471	Food Supplies	2,512,227	2,421,809	2,144,968	1,543,200	2,349,502	806,302	52.25%
6473	Food Supplies Non-Program	820,275	748,365	639,922	155,488	652,195	496,707	319.45%
6481	Electric	4,403,982	4,398,843	4,090,330	3,328,555	4,538,000	1,209,445	36.34%
6482	Gas- Natural	584,944	684,057	447,068	602,521	725,000	122,479	20.33%
6486	Gasoline-Diesel	47,319	59,001	39,322	45,688	50,000	4,312	9.44%
6487	Diesel Fuel	654,082	656,693	342,023	367,283	500,000	132,717	36.13%
6489	Unleaded Gas	133,133	146,585	236,966	390,785	344,230	(46,555)	-11.91%
6491	Other Sply-Matrl	8,619	8,993	9,392	9,144	10,064	920	10.06%
6511	Land	12,419	3,443	-	-	-	-	-
6521	Buildings	17,399,879	31,630,429	25,693,179	13,718,730	2,358,159	(11,360,571)	-82.81%
6531	Imp Other Than Buildings	3,197,919	463,687	2,161,224	3,562,892	2,245,897	(1,316,995)	-36.96%
6541	Regular Equipment	5,599,959	4,822,197	6,040,194	5,744,709	3,270,390	(2,474,319)	-43.07%
6542	Equip- Instr Apparatus	460,236	216,167	299,863	353,098	69,500	(283,598)	-80.32%
6543	Technology-Related Hardware	11,524	6,978	7,374	-	-	-	-
6551	Vehicles (Except Buses)	7,000	223,097	170,871	167,530	-	(167,530)	-100.00%
6552	Vehicles - School Buses	1,481,690	1,196,655	2,216,670	1,331,559	1,355,308	23,749	1.78%
6591	Other Capital Outlay	3,849	-	-	-	2,400,000	2,400,000	100.00%
6610	Redemption Of Principal	19,695,000	22,330,000	50,550,000	21,940,000	23,795,000	1,855,000	8.45%
6613	Prin-Lease-Purch Agrmnt	70,267	-	-	-	-	-	-
6621	Int-Serial Bonds	7,013,007	9,772,410	9,458,448	8,184,753	7,120,000	(1,064,753)	-13.01%
6623	Int-Lease-Purch Agrmnt	184,225	161,481	160,453	141,202	115,814	(25,388)	-17.98%
6624	Cost of Issuance	134,007	-	94,144	-	-	-	-
6631	Paying Agent Fees	272,037	2,918	100,714	3,049	5,000	1,951	64.01%
TOTAL		\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ (708,982)	-0.23%

**ROCKWOOD R-VI SCHOOL DISTRICT
OPERATING EXPENDITURES PER ADA
BY FUND**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22
EXPENDITURES					
Incidental Fund (110)	\$ 73,011,800	\$ 74,296,598	\$ 72,041,163	\$ 76,556,294	\$ 78,107,945
Teachers' Fund (200)	150,737,803	152,695,621	153,948,976	157,004,446	159,957,733
Building Fund (450)	4,025,865	2,584,273	5,162,791	4,071,414	1,569,783
Total Operating Expenses	\$ 227,775,467	\$ 229,576,492	\$ 231,152,930	\$ 237,632,154	\$ 239,635,461
Avg. Daily Attendance TOTAL (Res+VICC)	18,299	18,386	18,507	18,507	17,527

OPERATING EXPENDITURES/ADA					
Incidental Fund	\$ 3,990	\$ 4,041	\$ 3,893	\$ 4,137	\$ 4,456
Teachers' Fund	8,237	8,305	8,318	8,484	9,126
Building Fund	220	141	279	220	90
Total	\$ 12,447	\$ 12,486	\$ 12,490	\$ 12,840	\$ 13,672
% Increase/Decrease	5.89%	0.31%	0.03%	2.80%	6.48%

ASSESSED VALUE					
Total	\$ 3,724,290,340	\$ 3,762,959,020	\$ 4,117,115,290	\$ 4,169,988,108	\$ 4,315,575,608
Per Ada (In Thousands)	\$ 203,524	\$ 204,664	\$ 222,463	\$ 225,320	\$ 246,224
% Increase/Decrease	1.01%	0.56%	8.70%	1.28%	9.28%



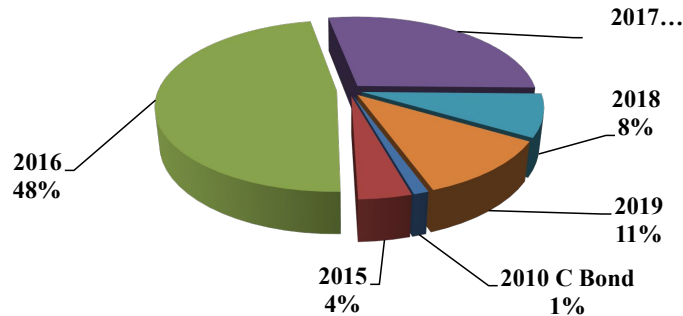
DEBT SERVICE

ROCKWOOD R-VI SCHOOL DISTRICT DEBT SERVICE

The Debt Service Fund balance is projected to be \$21.7 million as of June 30, 2022, compared to \$21.4 million as of June 30, 2021. Current state law limits the bonded indebtedness to a maximum of 15% of assessed value or \$647 million (2021/22 estimated assessed value is \$4,315,575,608). At June 30, 2021, the District has an outstanding bonded debt level of \$172.4 million, well within the legal limits for school districts. The 2021/22 budget for the Debt Service fund includes \$23,795,000 in principal and \$7,112,703 in interest payments.

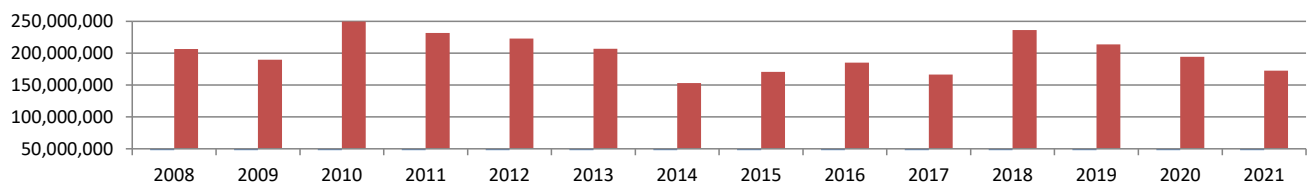
Debt Service Schedule 2021/22			
Issue Date	Principal	Interest	Total Debt Service
2010 C Bond	\$ -	\$ 346,513	\$ 346,513
2015	-	1,228,288	1,228,288
2016	13,505,000	1,177,750	14,682,750
2017	7,690,000	1,043,250	8,733,250
2018	-	2,499,403	2,499,403
2019	2,600,000	817,500	3,417,500
TOTAL	\$ 23,795,000	\$ 7,112,703	\$ 30,907,703

**Debt Service Schedule
2021/22 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
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
2017		18,775,000	7,260,957	26,035,957		166,380,000
2018	26,690,000	19,695,000	6,864,729	26,559,729	62,800,000	236,175,000
2019		22,330,000	9,772,410	32,102,410		213,845,000
2020		50,550,000	9,458,448	60,008,448	31,085,000	194,380,000
2021		21,940,000	8,184,753	30,124,753		172,440,000

Bonded Debt Balance Service History



FUND SUMMARY

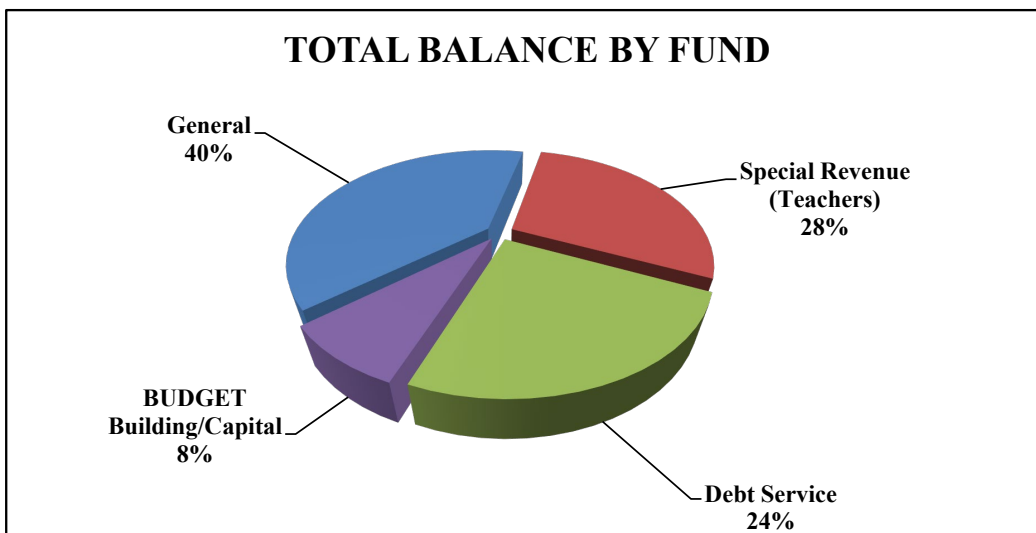
ROCKWOOD R-VI SCHOOL DISTRICT TOTAL ENDING FUND BALANCE COMPARISON

	PROJECTED 2020/21	BUDGET 2021/22	% TOTAL BUDGET	% CHANGE
General	\$ 35,794,244	\$ 36,041,201	40%	1%
Special Revenue (Teachers)	27,447,216	25,817,957	28%	-6%
Debt Service	21,356,593	21,710,970	24%	2%
Building/Capital	17,127,605	7,385,298	8%	-57%
Total Funds	\$ 101,725,658	\$ 90,955,426	100%	-11%

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 \$10.8 million in 2021/22. Operating fund balances (Incidental, Special Revenue (Teacher's) and Building Funds) are budgeted to remain at \$59.8 million, after a transfer of \$0.6 million from non-operating funds. Overall, total fund balance is decreasing due to our self-supporting funds. Combined, Child Nutrition and Community Education is expected to decrease \$1.1 million as those programs look to rebound from the COVID-19 pandemic. Capital funding is currently dependent on bond issues and when they are approved the District will sell bonds in one year and spend them in subsequent years. A large portion of our 2021/22 decrease in total fund balance is attributed to the bond issue fund as we expect to continue to spend bond issue funds sold in April 2019 on various cycle maintenance projects.

The Operating Fund balance required by the recommendation of the District's Funding and Finance Committee, to avoid TAN (Tax Anticipation Notes) borrowing, is 18% of the budgeted fund expenditures for the operating funds or \$43.1 million.

The district receives nearly 68% 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.



**ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2021/22**

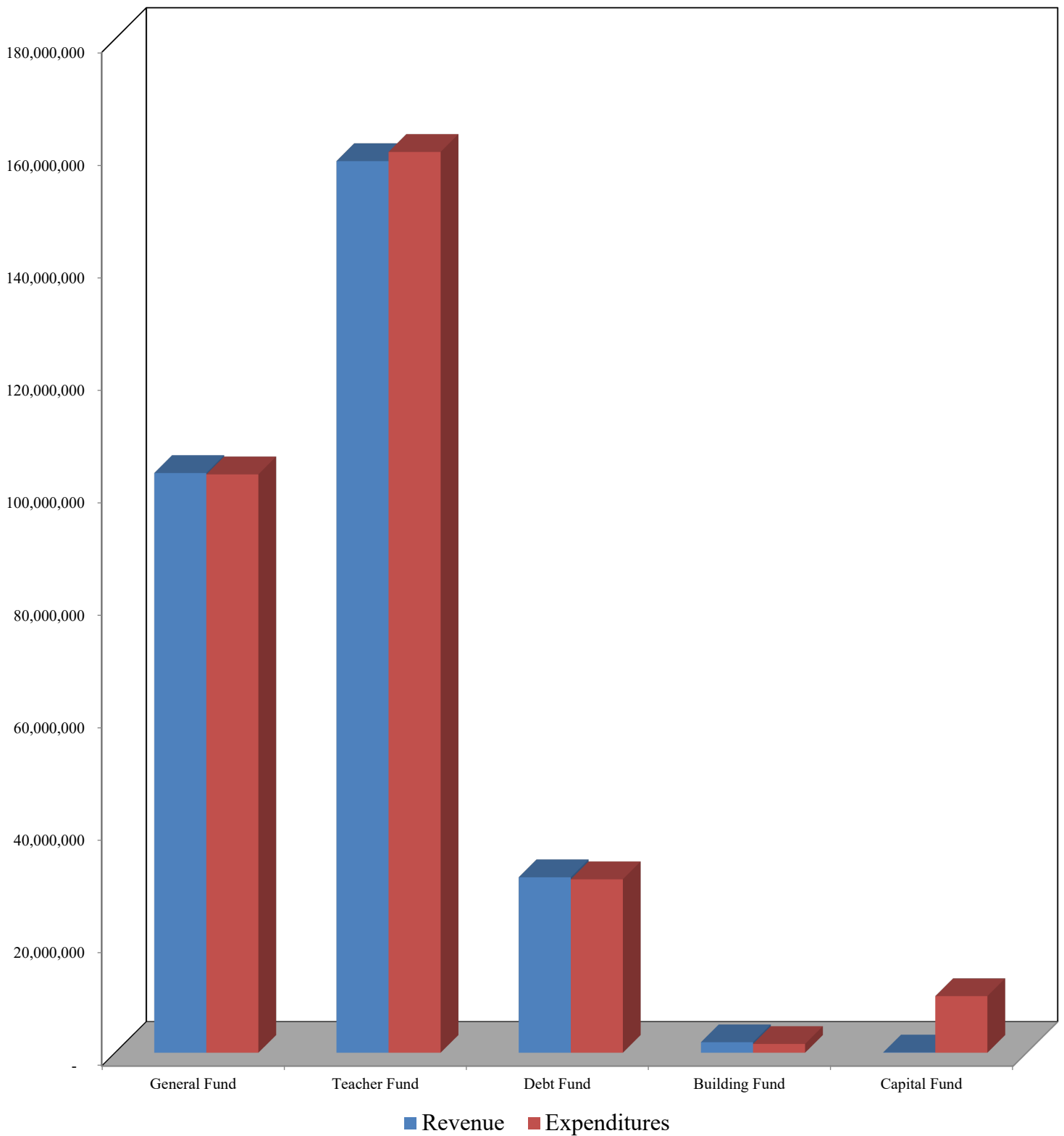
REVENUE

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
REVENUE								
Incidental Fund	\$ 69,870,251	\$ 71,790,145	\$ 75,438,925	\$ 79,260,231	\$ 78,953,086	\$ 79,096,618	\$ 82,643,539	\$ 82,828,070
Child Nutrition Services	9,091,889	8,642,483	7,081,704	4,788,846	8,096,429	8,177,398	8,259,169	8,341,762
Student Activities	4,820,337	4,781,881	3,018,498	1,750,000	3,500,000	3,500,000	3,500,000	3,500,000
Other Activities	50,038	57,376	30,606	40,260	25,850	25,850	25,850	25,850
Community Education	14,527,438	14,728,738	11,403,345	7,855,644	12,420,115	14,437,872	14,582,249	14,728,071
GENERAL FUNDS	98,359,952	100,000,622	96,973,078	93,694,981	102,995,480	105,237,738	109,010,807	109,423,753
TEACHERS FUND	149,597,490	155,069,987	162,581,252	156,850,439	158,328,474	161,892,336	161,074,635	162,976,671
Building Fund	3,181,366	3,294,274	3,545,097	2,903,390	1,878,941	7,909,895	14,367,213	14,508,402
Capital Projects (Bond Issue)	69,193,593	1,380,722	34,350,949	101,595	57,200	19,250	5,000	-
BUILDING FUNDS	72,374,958	4,674,996	37,896,047	3,004,985	1,936,141	7,929,145	14,372,213	14,508,402
DEBT SERVICE FUND	58,613,986	29,219,620	32,355,264	30,365,631	31,274,377	25,106,520	19,211,008	19,174,513
TOTAL ALL FUNDS	\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472	\$ 300,165,739	\$ 303,668,663	\$ 306,083,339

EXPENDITURES

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
EXPENDITURES								
Incidental Fund	\$ 73,011,800	\$ 74,296,598	\$ 72,041,163	\$ 76,556,294	\$ 78,107,945	\$ 79,398,931	\$ 80,157,139	\$ 80,670,414
Child Nutrition Services	8,227,338	7,949,522	7,081,179	5,525,280	8,092,324	8,112,367	8,132,459	8,152,596
Student Activities	4,522,780	4,396,357	2,761,227	1,705,976	3,250,002	3,250,002	3,250,002	3,250,002
Other Activities	56,782	52,174	15,779	3,012	16,375	16,375	16,375	16,375
Community Education	13,688,009	14,027,506	13,211,866	10,071,156	13,281,877	13,359,550	13,450,248	13,541,787
GENERAL FUNDS	99,506,709	100,722,156	95,111,213	93,861,718	102,748,523	104,137,225	105,006,223	105,631,174
TEACHERS FUND	150,737,803	152,695,621	153,948,976	157,004,446	159,957,733	161,569,800	163,197,970	164,842,448
Building Fund	4,025,865	2,584,273	5,162,791	4,071,414	1,569,783	7,560,260	14,060,260	14,060,261
Capital Projects (Bond Issue)	24,659,784	36,139,860	31,780,112	20,948,306	10,108,665	4,400,000	1,107,778	-
BUILDING FUNDS	28,685,648	38,724,133	36,942,902	25,019,720	11,678,448	11,960,260	15,168,038	14,060,261
DEBT SERVICE FUND	26,857,371	32,105,328	60,010,232	30,127,802	30,920,000	24,710,000	17,940,000	16,950,000
TOTAL ALL FUNDS	\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ 302,377,285	\$ 301,312,231	\$ 301,483,883
ENDING FUND BALANCE	\$ 175,313,004	\$ 140,030,991	\$ 123,823,307	\$ 101,725,657	\$ 90,955,425	\$ 88,743,879	\$ 91,100,311	\$ 95,699,767

**ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE AND EXPENDITURES BY FUND
2021/22 BUDGET**



ORGANIZATION & ENROLLMENT & PERFORMANCE

ROCKWOOD R-VI SCHOOL DISTRICT ANNUAL REPORT TO THE COMMUNITY 2019-2020

SUPERINTENDENT DR. MARK MILES

Dr. Mark Miles has more than 25 years in public education and began serving the Rockwood School District in the 2019/20 school year. Prior to joining Rockwood, Dr. Miles led the highly rated Indian Hill Exempted Village School District in Cincinnati, Ohio. In the Superintendent role, Dr. Miles provides leadership and direction for championing a united vision of academic excellence and student development, improving student performance in a high-achieving district and ensuring the effective and efficient use of fiscal resources. He understands the importance of community engagement and encourages a participatory, team-focused leadership style. Our suburban school district serves over 22,000 students on 32 school campuses. Located in West St. Louis County, Rockwood is noted for high student achievement, a supportive school community and outstanding teachers and staff. Dr. Miles announced his retirement from public education in March 2021 and will be succeeded by Interim-Superintendent Dr. Timothy Rickers.

MISSION

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

VISION

Every student loves life and finds success

CORE VALUES

Affirm what we stand for and how we treat each other. These values define who we are as a school district – individually and collectively.

STUDENT ACHIEVEMENT

The Rockwood School District continues to be a state and national leader in education. 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) - % of students proficient

Due to COVID-19 school closures, on March 19, 2020, the Missouri Department of Elementary and Secondary Education (DESE) and Commissioner of Education Margie Vandeven announced that Missouri would be cancelling statewide required assessments for the 2019-2020 school year. DESE is currently planning on providing MAP assessments for the 2020-2021 school year.

ACT - Average score for class of 2020

Rockwood	23.6
Missouri	20.7
Nationwide	20.6

AP STUDENT SCORES 3 OR HIGHER

Rockwood	80%	• 31 Different advanced placement (AP) exams in RSD
Missouri	65%	• 4,142 AP Exams Taken
		• 1,967 Students Taking AP Exams

HIGHLY QUALIFIED STAFF

Effective Educators

- Fairway Elementary Principal Dr. Lorinda Krey was named the St. Louis Suburban Elementary Principal Association (SLSEPA) Distinguished Principal for 2021.
- Fourteen Rockwood school nurses have received National Board Certification.
- Three Rockwood educators received a 2020 Emerson Excellence in Teaching Award, and Rockwood Teacher of the Year Dr. Cathy Farrar was one of seven finalists for Missouri Teacher of the Year.
- Rockwood provides ongoing professional development for all employees. We have a comprehensive program for the development of teachers and staff at all levels.
- 164 National Board Certified teachers
- 81.1% have advanced degrees
- 14.2 Average years of experience

SAFE, CARING SCHOOLS

Rockwood believes strongly in the importance of character education.

- In 2016, Character.org designated Rockwood as one of only four National School Districts of Character. Each year, this program selects school districts that are dedicated to character development relating to academic achievement, student behavior and school climate.
- 20 National Schools of Character
- 21 Missouri Schools of Character

PARENT UNIVERSITY

One of the exciting things about being in Rockwood is the shared belief that we're all learners! It's not just about students or educators; our journey is about all of us.

We'll be sharing stories from our Rockwood learners about the experiences that define excellence in our school community. From the students and educators thinking differently about learning—to our volunteers, families and community members who support our schools. Together we will continue our lifelong journey to always do what's best for all children.

PARTNERS IN EDUCATION

A good education requires a partner. In Rockwood, we have PIE (Partners in Education).

PIE facilitators partner with volunteers willing to share their expertise or special talents with students. This community connection enhances the curriculum, making learning more meaningful and relevant for students

Community Partners in Prevention

Community Partners in Prevention provides leadership, education, and resources to prevent and address substance use among youth.

COMMUNITY EDUCATION

Parkway-Rockwood Community Education is a partnership between the two school districts.

“Community Ed” offers a broad range of programs and services for youth and adults in several areas, including aquatics, adult education and literacy, enrichment, outdoor education, school-age care, sports and visual and performing arts.

The collaboration provides high-quality programming and services to enhance quality of life for residents.

**ROCKWOOD R-VI SCHOOL DISTRICT
BOARD OF EDUCATION
2021/22**



Jaime Bayes, President, Jaime Bayes 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.



Lynne Midyett, Vice President, was appointed to the Rockwood Board of Education in June 2016. She has a history of service in public education, including her work as the former Assistant Superintendent of Partner Districts with Special School District. She began her career as a special education teacher serving Rockwood students. Ms. Midyett earned her master's degree in Special Education and her certification in Educational Administration. Her family has lived in Rockwood for many years, and her children graduated from Marquette High School. She currently has a grandchild attending Kehrs Mill Elementary School.



Thomas Dunn, Director, lives in Wildwood with his wife, Lindsey, and three daughters who attend elementary, middle and high school in the Rockwood district. Tom has a Bachelor's Degree from Bradley University and has a professional background in marketing and sales. He is employed by Rapiscan Systems as a sales manager in the security industry. Tom was a past-President of the Rockwood Swim Club parent board and is currently a USA Swimming Judge. He enjoys watching his daughters' sporting events, attending Trivia Night fundraisers and is an avid scuba diver in his free time.



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.



Randy Miller, Director, spent 16+ years building and installing smart home systems. In 2011, when our only son started school, my wife and I made the decision for me to become a stay-home parent. I immediately started volunteering in the school but realized we needed more for our child than our school offered. In 2012 we made the decision to move to Rockwood for its reputation and the opportunities it would offer. I spent four years serving on the Stanton Elementary PTO before being elected to the school board in 2017. I have served on the COPE committee board, the SSD governing council and as one of three MSBA delegates with the district. Volunteering in Rockwood has turned out to be the most rewarding years of my life, and I want to continue to give back to the district.



Loralee Mondl, Director, was elected to the Rockwood Board of Education in 2013. She holds bachelor's 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 and is currently an Adjunct Education Professor at Maryville University. She and her husband Jim have two sons, Nick and Cam, who are Rockwood Summit graduates currently attending the University of Missouri. Nick is majoring in mechanical engineering, and Cam is a physics and astronomy major.



Tamara Jo Rhomberg, Director, is a 40 plus year resident of the Rockwood School District with two children and two grandchildren who have graduated from Rockwood Schools. As a mother, a grandmother, and a great grandmother, education remains front and center as her focus.

With 50 years in education – a bachelor's degree in Elementary Education from Southeast Missouri State University, and a masters in Educational Process from Maryville University- Ms. Rhomberg's educational experience covers a wide range of roles and positions - 6 years in second grade in the Lindbergh School District, 10 years as a reading specialist at Kellison Elementary, 13 years as language arts/ intervention coordinator , OASIS coordinator and Title I coordinator in the Rockwood School District. After retiring from education, Ms. Rhomberg joined Zaner-Bloser Publishing as a National Literacy Consultant and for 6 years traveled the United States delivering professional development to educators of all levels. Ms. Rhomberg continues to support educators as an adjunct professor at Webster University where she teaches undergraduate/ graduate reading courses.

Ms. Rhomberg is an active member of various professional organizations including the International Literacy Association and currently serves on the St. Louis Suburban Reading Council as a director and is the Missouri Literacy Association president. During the 2017-2018 school year she served as an appointed director on the Rockwood School District Board of Education. Her long term educational opportunities and her district historical perspectives provide her with the knowledge, training, and experience to make complex decisions affecting Rockwood students, staff, parents, and patrons.

ROCKWOOD R-VI SCHOOL DISTRICT

2021/22 ORGANIZATION

Board of Education

Ms. Jaime Bayes	President
Ms. Lynne Midyett	Vice President
Mr. Thomas Dunn	Director
Dr. Keith Kinder	Director
Mr. Randy Miller	Director
Ms. Lorelee Mondl	Director
Ms. Tamara Jo Rhomberg	Director

Superintendent

Dr. Timothy Ricker	Interim Superintendent of Schools
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Superintendent's Cabinet

Dr. Lisa Counts	Asst. Superintendent Supervision of Schools
Ms. Deborah Ketring	Chief Information Officer
Mr. Paul Northington	Chief Financial Officer
Dr. Katherine Reboulet	Asst. Superintendent, Human Resources
Dr. Shelley Willott	Asst. Superintendent, Learning and Support Services

Executive Directors

Dr. David Cobb	Executive Director Elementary Education
Dr. Terry Harris	Executive Director Student Services
Ms. Mary Lapak	Executive Director Communications

Directors

Mr. Bob Deneau	Director Technology Support Services
Dr. Tracy Edwards	Director Human Resources
Ms. Carmen Fischer	Director Child Nutrition Services
Mr. Chris Freund	Director Facilities Services, Warehouse
Mr. Glenn Hancock	Director of Research, Evaluation & Assessment
Mr. David Herod	Director of Early Childhood Education
Mr. Michael Heyman	Director Transportation
Dr. Dennis Rhodes	Director of Gifted Education
Mr. Michael Seppi	Director Community Education
Mr. Dan Steinbruegge	Director Finance
Dr. Renee Trotier	Director of Learning Development

ROCKWOOD R-VI SCHOOL DISTRICT 2021/22 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 in an effort to reach Goal 6 of our Strategic Plan of recruiting and retaining top talent. Our long-range planning includes 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. Salaries were increased according to the negotiated agreements with the respective bargaining units and the budget includes a 3% salary increase for administrators and support staff.

For the 2021/22 school term the starting salary for the teaching staff will be \$42,350 and the highest step in the Doctorate channel will be \$98,179. In March 2019, the Board of Education approved a renewal of the current agreement with the Rockwood National Educational Association through the 2021/22 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) and the Transportation Local 610. Each agreement dictates the work environment and compensation for the members of the each organization. The agreement with the RCEA is through the 2021/22 school year, RAN through the 2022/23 school year, the RASW through the 2023/24 school year and the Transportation Local 610 through the 2021/22 school year.

The District is self-insured and full provisions of the Affordable Care Act were effective with the plan beginning November 1, 2016. Insurance coverage continues to be a significant personnel cost and the District's insurance committee meets 4-5 times throughout the school year to monitor actual expenses and future trends. The District has included in the 2021/22 budget an estimated 2.55% 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 2021.

A number of years ago the District moved in the direction lowering classroom size at the elementary level and move close to the DESE desirable class sizes. The District increased the number of teachers at the elementary level a couple years ago and the 2021/22 budget maintains current year staff/student ratios. However, due to the COVID-19 pandemic, the District's elementary enrollment dropped approximately 600 students. Initial classroom projections using our established staff/student ratios reflect that elementary classroom sections across the District will decrease by 10 sections and that decrease is recognized in the 2021/22 budget. The District will continue to work within our budget parameters and if sections reach our ratio, budget adjustments may occur to accommodate our students. In addition to elementary, our 2021/22 budget also includes a decrease of approximately 5 high school points as high school enrollment continues to decrease. The 2021/22 adopted budget does include the addition of certain support staff positions that supports the emotional and mental health of our students and staff.

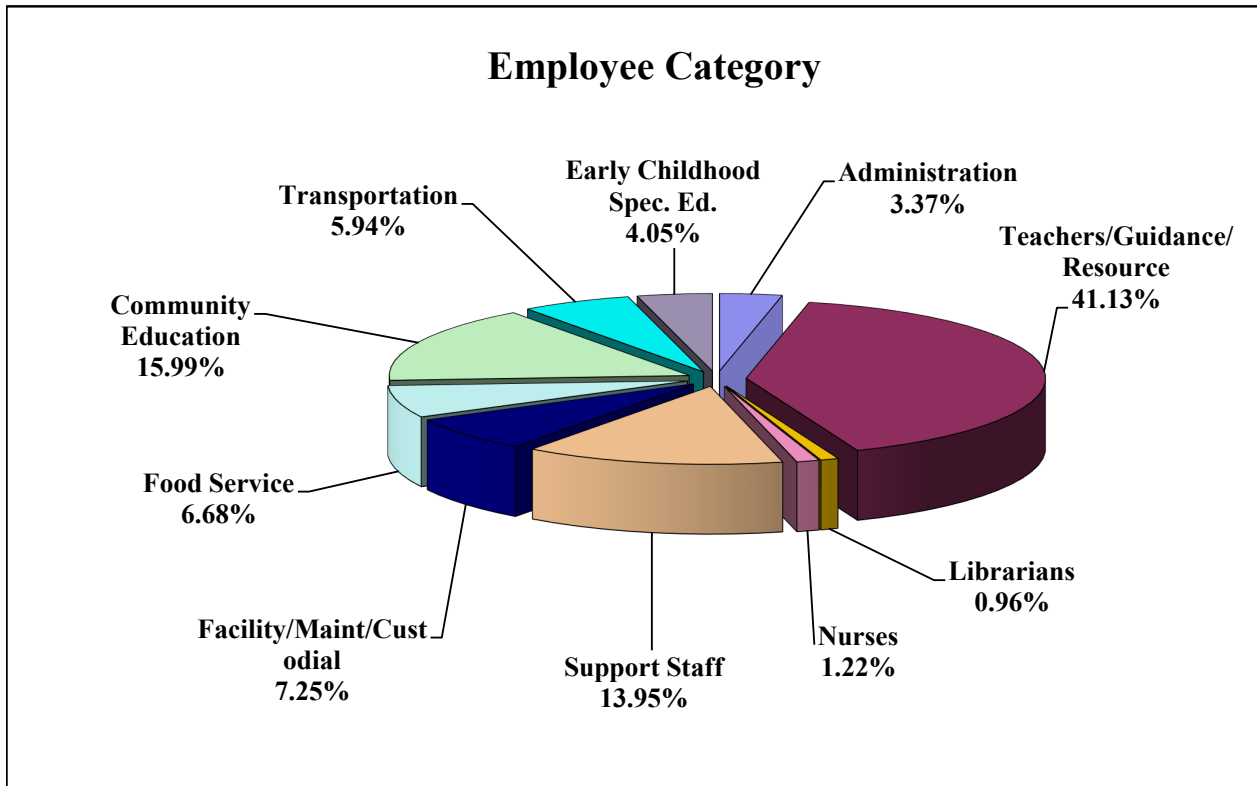
The below chart summarizes key ratios for the District compared to the State of Missouri:

	2019/20		2018/19		2017/18	
	Rockwood	Missouri	Rockwood	Missouri	Rockwood	Missouri
Student/Classroom Teacher Ratio	17:1	17:1	17:1	17:1	17:1	17:1
Per Pupil Expenditure	\$10,509	\$11,436	\$10,556	\$11,250	n/a	n/a

Source: Missouri Comprehensive Data System (DESE)

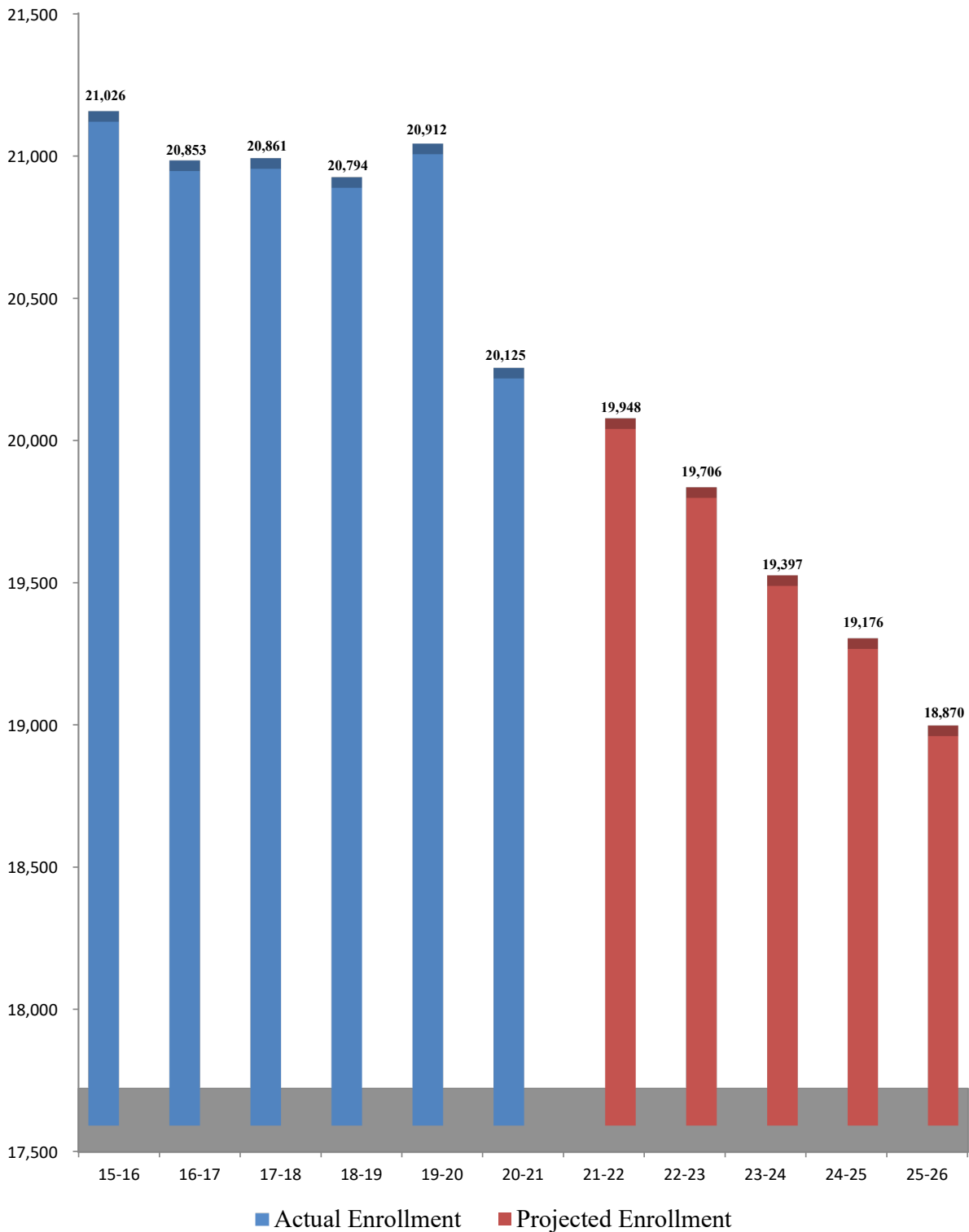
ROCKWOOD R-VI SCHOOL DISTRICT 2021/22 BUDGET

Personnel Counts						
	Budget 2017/18	Budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22	Additions to Staff
Administration	108	114	114	115	119	4
Teachers/Guidance/Resource	1,433	1,448	1,448	1,451	1,434	(17)
Librarians	34	34	34	34	34	-
Nurses	43	43	43	43	43	-
Support Staff	482	482	487	487	493	6
Facility/Maint/Custodial	244	251	251	256	256	-
Food Service	236	236	236	236	236	-
Community Education	426	551	565	565	565	-
Transportation	-	210	210	210	210	-
Early Childhood Spec. Ed.	141	141	143	143	143	-
Total	3,147	3,510	3,531	3,540	3,533	(7)



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL						
	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Budget 2021/22	2021/22 INSTRUCTORS
Elementary & TAG	40,765,476	41,253,750	41,932,231	42,499,153	39,994,065	599
Middle School	21,136,827	21,363,563	21,455,492	21,982,557	22,416,251	356
High School	29,045,001	29,413,390	29,604,218	30,350,593	30,893,781	479
TOTAL SALARY	\$90,947,305	\$92,030,704	\$92,991,942	\$94,832,303	\$93,304,097	1,434

**ROCKWOOD R-VI SCHOOL DISTRICT
STUDENT ENROLLMENT TRENDS
(ACTUAL AND PROJECTED)**



ROCKWOOD R-VI SCHOOL DISTRICT 2021-22 BUDGET TIMELINE

Process No.	Date(s)	Funds	Description
1	9/30/2020	All	First semester official enrollment
2	11/1/2020	Operating	Enrollment projections are complete. School budget allocation is calculated.
3	11/1/2020	All	Finance office will distribute budget memo and procedures for departments (operating and non-operating) for FY22 budget.
4	12/15/2020	Operating	Admin Leadership Team complete review of their department budgets and submit to finance office.
5	12/16 - 12/23/20	Operating	Finance office records and compiles budget requests.
6	1/4 – 1/25/21	Operating	Budget workshops for Admin Leadership Team
7	2/4/2021	Operating	Preliminary Budget target is presented to the Board of Education.
8	2/1 - 5/31/2021	All	Ongoing revision/refinement of budget and discussions with the Board of Education.
9	6/24/2021	All	Final adoption by Board of Education.



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 2020–2021.

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



A handwritten signature in black ink, reading 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



September 18, 2020

Daniel Steinbruegge
Director of Finance
Rockwood R-VI School District
111 E North St
Eureka, MO 63025

Dear Mr. Steinbruegge:

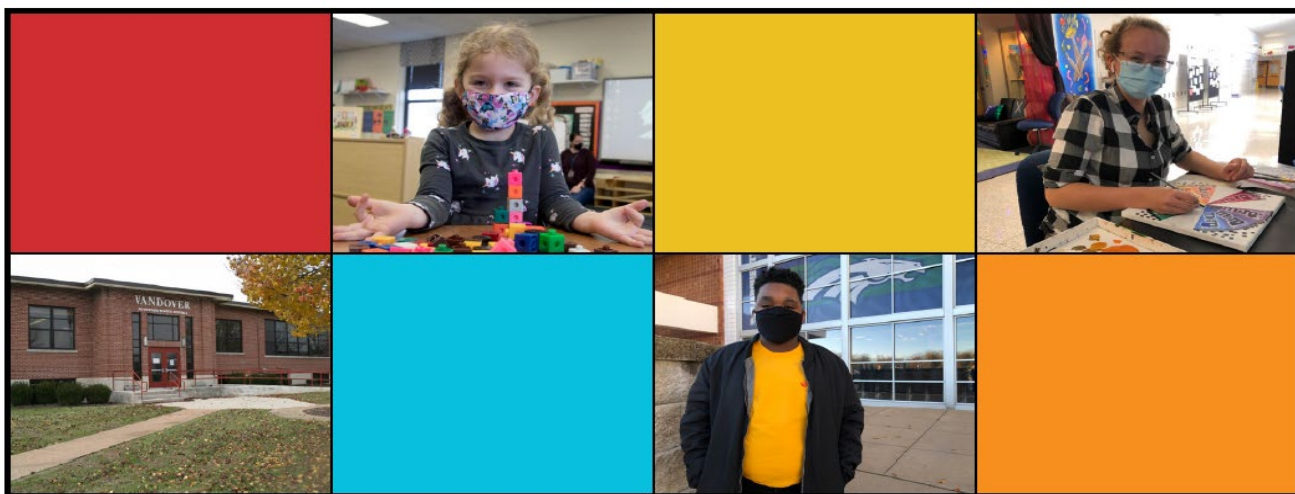
Congratulations! The Association of School Business Officials International (ASBO) is pleased to inform you that Rockwood R-VI School District's budget has received the Meritorious Budget Award (MBA). This award reflects your district's commitment to sound fiscal management and budgetary policies. We encourage you to use the [MBA recipient's logo](#) to share your achievement on your website and in presentation materials.

The MBA Review Team has provided comments for budget presentation improvement. It is important that you provide responses to these comments in next year's MBA submission.

Congratulations to you and the members of your staff who worked so hard to earn this award. We look forward to your continued participation in the MBA program.

Sincerely,

David J. Lewis
Executive Director



ORGANIZATIONAL SECTION

ROCKWOOD R-VI SCHOOL DISTRICT

SCHOOLS LOCATIONS/START AND STOP TIMES

Pre K - Elementary Schools

Babler Elementary School 9:09 a.m. - 3:59 p.m.

1955 Shepard Rd., Wildwood, MO 63038
Office: 733-1175 • Principal Andrea Lockwood

Ballwin Elementary School 8:33 a.m. - 3:23 p.m.

400 Jefferson, Ballwin, MO 63021
Office: 891-6575 • Principal Dr. Emilie Ortyl

Blevins Elementary School 9:09 a.m. - 3:59 p.m.

25 E. North St., Eureka, MO 63025
Office: 733-3175 • Principal Hector Ramirez

Bowles Elementary School 9:09 a.m. - 3:59 p.m.

501 Bowles Ave., Fenton, MO 63026
Office: 891-6775 • Principal Dr. Danielle Vogelsang

Center for Creative Learning (CCL)

265 Old State Rd., Ellisville, MO 63021
Office: 891-6550 • Director Dr. Dennis Rhodes

Chesterfield Elementary School 9:09 a.m. - 3:59 p.m.

17700 Wild Horse Creek Rd., Chesterfield, MO 63005
Office: 891-6500 • Principal Cody Dusenberry

Early Childhood Center at Clarkson Valley

2730 Valley Road, Chesterfield, MO 63005
Office: 891-6200 • Director David Herod

Early Childhood Center at Vandover Campus

1900 Hawkins Road, Fenton, MO 63026
Office: 891-6260 • Director David Herod

Early Childhood Center at Eureka

442 West Fourth St., Eureka, MO 63025
Office: 891-6260 • Director David Herod

Ellisville Elementary School 9:09 a.m. - 3:59 p.m.

1425 Froesel, Ellisville, MO 63011
Office: 891-6600 • Principal Dr. Allison Loy

Eureka Elementary School 9:09 a.m. - 3:59 p.m.

5350 Rockwood Arbor Drive, Eureka, MO 63025
Office: 733-3150 • Principal Corie Luczak

Fairway Elementary School 9:09 a.m. - 3:59 p.m.

480 Old Fairway Dr., Wildwood, MO 63040
Office: 733-4175 • Principal Dr. Lorinda Krey

Geggie Elementary School 9:09 a.m. - 3:59 p.m.

430 Bald Hill Rd., Eureka, MO 63025
Office: 733-3200 • Principal Dr. Mary Kleekamp

Green Pines Elementary School 8:33 a.m. - 3:23 p.m.

16543 Green Pines Dr., Wildwood, MO 63011
Office: 733-4150 • Principal Dr. Paul Godwin

Kehrs Mill Elementary School 9:09 a.m. - 3:59 p.m.

2650 Kehrs Mill Rd., Chesterfield, MO 63017
Office: 891-6050 • Principal Beth Sciarratta

Kellison Elementary School 8:33 a.m. - 3:23 p.m.

1626 Hawkins Rd., Fenton, MO 63026
Office: 891-6700 • Principal Dr. Kimberly Dickens

Pond Elementary School 9:09 a.m. - 3:59 p.m.

17200 Manchester Rd., Wildwood, MO 63040
Office: 733-3225 • Principal Dr. Carlos Diaz-Granados

Ridge Meadows Elementary School 9:09 a.m. - 3:59 p.m.

777 Ridge Rd., Ellisville, MO 63021
Office: 891-6650 • Principal Dr. Amy Digman

Stanton Elementary School 8:33 a.m. - 3:23 p.m.

1430 Flora Del Dr., Fenton, MO 63026
Office: 891-6750 • Principal Dr. Christine Starnes

Uthoff Valley Elementary School 9:09 a.m. - 3:59 p.m.

1600 Uthoff Dr., Fenton, MO 63026
Office: 891-6725 • Principal Danna Thorne

Westridge Elementary School 8:33 a.m. - 3:23 p.m.

908 Crestland Dr., Ballwin, MO 63011
Office: 891-6150 • Principal Dr. Dan Gieseler

Wild Horse Elementary School 8:33 a.m. - 3:23 p.m.

16695 Wild Horse Creek Rd., Chesterfield, MO 63005
Office: 891-6075 • Principal Dr. Shawn Riley

Woerther Elementary School 9:09 a.m. - 3:59 p.m.

314 New Ballwin Road, Ballwin, MO 63021
Office: 891-6175 • Principal Dr. Josh Walz

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

ROCKWOOD R-VI SCHOOL DISTRICT SCHOOLS LOCATIONS/START AND STOP TIMES

Middle Schools

Crestview Middle School

7:47 a.m. - 2:39 p.m.

16025 Clayton Rd., Ellisville, MO 63011

Office: 891-6950 • Principal Dr. Gary Jansen

LaSalle Springs Middle School

7:47 a.m. - 2:39 p.m.

3300 Highway 109, Wildwood, MO 63038

Office: 733-4200 • Principal Aaron Wilken

Rockwood South Middle School

7:47 a.m. - 2:39 p.m.

1628 Hawkins Rd., Fenton, MO 63026

Office: 891-6850 • Principal Dr. Laurie Birkenmeier

Rockwood Valley Middle School

7:47 a.m. - 2:39 p.m.

1220 Babler Park Dr., Wildwood, MO 63038

Office: 733-4270 • Principal Dr. Karen Hedrick

Selvidge Middle School

7:47 a.m. - 2:39 p.m.

235 New Ballwin Rd., Ballwin, MO 63021

Office: 891-6100 • Principal Dr. Michael Anselmo

Wildwood Middle School

7:47 a.m. - 2:39 p.m.

17401 Manchester Rd., Wildwood, MO 63038

Office: 733-4230 • Principal Cassandra Suggs

High Schools

Eureka High School

8:28 a.m. - 3:17 p.m.

4525 Highway 109, Eureka, MO 63025

Office: 733-3100 • Principal Dr. Corey Sink

Lafayette High School

8:28 a.m. - 3:17 p.m.

17050 Clayton Road, Wildwood, MO 63011

Office: 733-4100 • Principal Dr. Karen Calcaterra

Marquette High School

8:28 a.m. - 3:17 p.m.

2351 Clarkson Road, Chesterfield, MO 63017

Office: 891-6000 • Principal Dr. Stephen Hankins

Rockwood Summit High School

8:28 a.m. - 3:17 p.m.

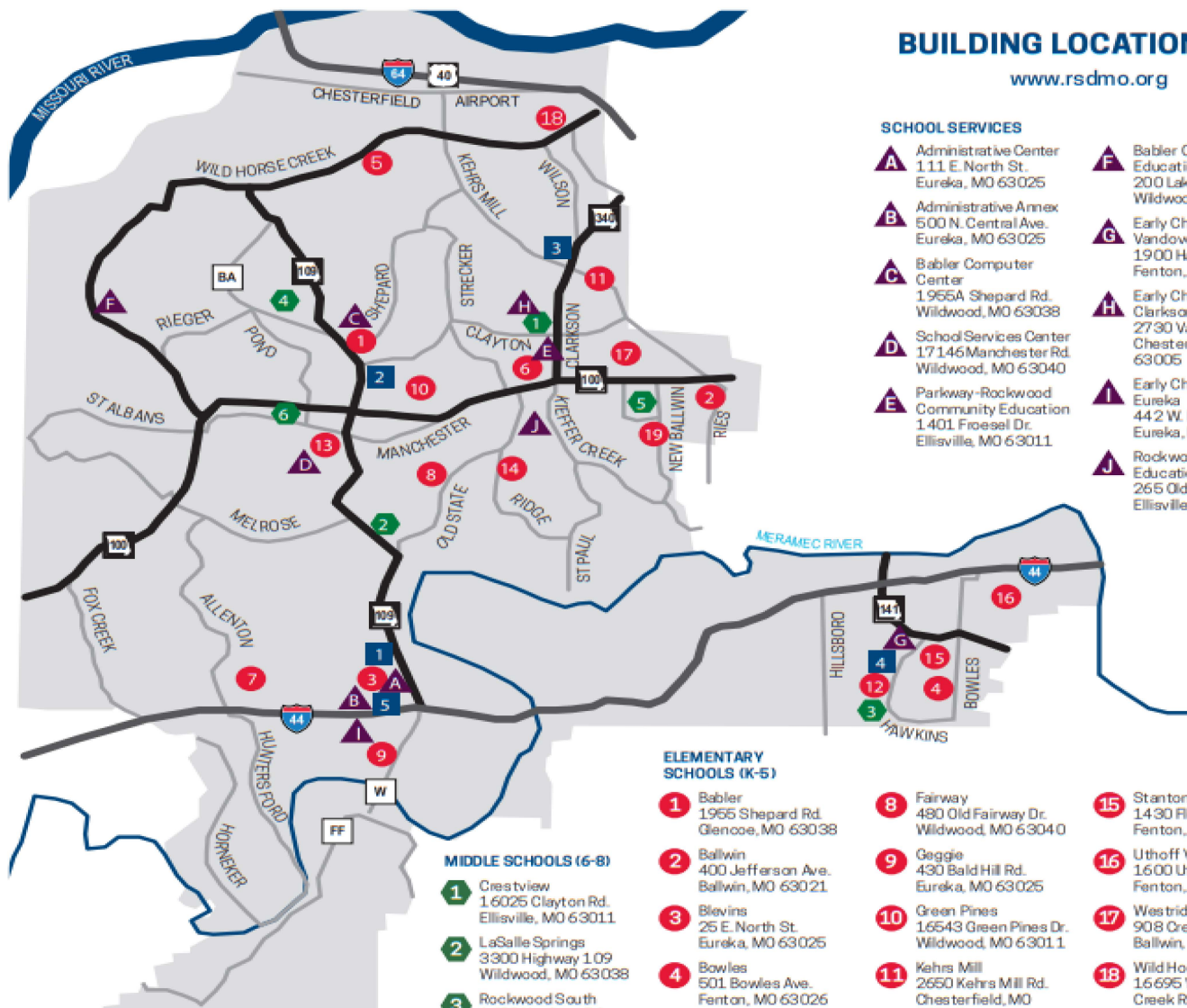
1780 Hawkins Road, Fenton, MO 63026

Office: 891-6800 • Principal Dr. Emily McCown

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



ROCKWOOD SCHOOL DISTRICT



BUILDING LOCATION MAP

www.rsdmo.org

SCHOOL SERVICES

- | | |
|---|--|
| A Administrative Center
111 E. North St.
Eureka, MO 63025 | F Babler Outdoor
Education Center
200 Lake Rd.
Wildwood, MO 63005 |
| B Administrative Annex
500 N. Central Ave.
Eureka, MO 63025 | G Early Childhood-
Vandover
1900 Hawkins Rd.
Fenton, MO 63026 |
| C Babler Computer
Center
1955A Shepard Rd.
Wildwood, MO 63038 | H Early Childhood-
Clarks on Valley
2730 Valley Rd.
Chesterfield, MO 63005 |
| D School Services Center
17146 Manchester Rd.
Wildwood, MO 63040 | I Early Childhood-
Eureka
442 W. Fourth St.
Eureka, MO 63025 |
| E Parkway-Rockwood
Community Education
1401 Froese Dr.
Ellisville, MO 63011 | J Rockwood Gifted
Education
265 Old State Rd.
Ellisville, MO 63021 |

ELEMENTARY SCHOOLS (K-5)

- | | | |
|--|---|---|
| 1 Babler
1955 Shepard Rd.
Glencoe, MO 63038 | 8 Fairway
480 Old Fairway Dr.
Wildwood, MO 63040 | 15 Stanton
1430 Flora Del Dr.
Fenton, MO 63026 |
| 2 Ballwin
400 Jefferson Ave.
Ballwin, MO 63021 | 9 Geggie
430 Bald Hill Rd.
Eureka, MO 63025 | 16 Uthoff Valley
1600 Uthoff Dr.
Fenton, MO 63026 |
| 3 Blevins
25 E. North St.
Eureka, MO 63025 | 10 Green Pines
16543 Green Pines Dr.
Wildwood, MO 63011 | 17 Westridge
908 Crestland Dr.
Ballwin, MO 63011 |
| 4 Bowles
501 Bowles Ave.
Fenton, MO 63026 | 11 Kahrs Mill
2650 Kahrs Mill Rd.
Chesterfield, MO 63017 | 18 Wild Horse
16695 Wild Horse
Creek Rd.
Chesterfield, MO 63005 |
| 5 Chesterfield
17700 Wild Horse
Creek Rd.
Chesterfield, MO 63005 | 12 Kellison
1626 Hawkins Rd.
Fenton, MO 63026 | 19 Woerther
314 New Ballwin Rd.
Ballwin, MO 63021 |
| 6 Ellisville
1425 Froese Dr.
Ellisville, MO 63011 | 13 Pond
17200 Manchester Rd.
Wildwood, MO 63040 | |
| 7 Eureka
5350 Rockwood
Arbor Dr.
Eureka, MO 63025 | 14 Ridge Meadows
777 Ridge Rd.
Ellisville, MO 63021 | |

MIDDLE SCHOOLS (6-8)

- 1** Crestview
16025 Clayton Rd.
Ellisville, MO 63011
- 2** LaSalle Springs
3300 Highway 109
Wildwood, MO 63038
- 3** Rockwood South
1628 Hawkins Rd.
Fenton, MO 63026
- 4** Rockwood Valley
1220 Babler Park Dr.
Wildwood, MO 63038
- 5** Selvidge
235 New Ballwin Rd.
Ballwin, MO 63021
- 6** Wildwood
17401 Manchester Rd.
Wildwood, MO 63038

HIGH SCHOOLS (9-12)

- | | |
|---|---|
| 1 Eureka
4525 Highway 109
Eureka, MO 63025 | 4 Rockwood Summit
1780 Hawkins Rd.
Fenton, MO 63026 |
| 2 Lafayette
17050 Clayton Rd.
Wildwood, MO 63011 | 5 Individualized
Learning Center
500 N. Central Ave.
Eureka, MO 63025 |
| 3 Marquette
2351 Clarkson Rd.
Chesterfield, MO 63017 | |

REVISED JULY 2019

ROCKWOOD R-VI SCHOOL DISTRICT TOTAL ENROLLMENT PROJECTIONS

SCHOOL	2019-20	2020-21			2021-22			2022-23			2023-24			2024-25			2025-26		
	Actual Enroll.	Enroll. w/o VICC	VICC	Actual Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.
BABLER	516	434	19	453	418	13	431	396	10	406	379	4	383	337	-	337	334	1	335
BALLWIN	497	412	26	438	406	18	424	394	13	407	384	10	394	385	8	393	367	8	375
BLEVINS	464	414	16	430	402	11	413	402	7	409	394	6	400	383	7	390	382	6	388
BOWLES	307	274	27	301	258	22	280	249	19	268	243	15	258	236	9	245	248	8	256
CHESTERFIELD	463	393	34	427	420	29	449	435	22	457	440	20	460	445	20	465	454	17	471
ELLISVILLE	561	465	33	498	442	20	462	431	17	448	408	19	427	388	21	409	392	15	407
EUREKA	409	386	16	402	415	12	427	425	10	435	439	7	446	450	9	459	460	9	469
FAIRWAY	446	391	16	407	369	14	383	371	12	383	366	12	378	354	12	366	352	9	361
GEGGIE	589	578	7	585	593	6	599	594	4	598	598	3	601	596	5	601	614	4	618
GREEN PINES	437	392	28	420	413	25	438	415	22	437	411	17	428	408	17	425	414	13	427
KEHRS MILL	556	518	13	531	510	14	524	517	11	528	509	7	516	511	7	518	507	6	513
KELLISON	414	365	25	390	353	21	374	344	19	363	349	18	367	331	16	347	333	11	344
POND	400	354	11	365	356	11	367	359	9	368	356	10	366	360	10	370	362	9	371
RIDGE MEADOWS	339	285	8	293	267	1	268	267	7	274	246	9	255	244	9	253	233	8	241
STANTON	434	357	24	381	340	19	359	316	17	333	322	14	336	324	14	338	314	12	326
UTHOFF VALLEY	480	421	18	439	416	10	426	403	14	417	382	11	393	369	16	385	387	12	399
WESTRIDGE	446	427	17	444	426	16	442	439	14	453	443	18	461	437	19	456	453	15	468
WILD HORSE	567	513	20	533	493	18	511	487	15	502	472	13	485	469	13	482	468	12	480
WOERTHER	490	467	15	482	454	12	466	468	3	471	453	2	455	454	1	455	460	-	460
TOTAL	8,815	7,846	373	8,219	7,751	292	8,043	7,712	245	7,957	7,594	215	7,809	7,481	213	7,694	7,533	175	7,708
CRESTVIEW	1,170	1,060	80	1,140	1,106	71	1,177	1,080	66	1,146	1,094	46	1,140	1,051	27	1,078	1,028	20	1,048
LASALLE	877	798	38	836	804	40	844	825	36	861	865	27	892	885	10	895	852	3	855
ROCKWOOD SOUTH	929	862	61	923	835	61	896	825	51	876	790	46	836	769	29	798	688	27	715
ROCKWOOD VALLEY	708	654	53	707	648	47	695	622	39	661	642	26	668	689	20	709	673	10	683
SELVIDGE	648	597	32	629	638	32	670	619	32	651	624	22	646	586	15	601	607	4	611
WILDWOOD	581	558	49	607	544	34	578	545	28	573	509	21	530	503	14	517	501	11	512
TOTAL	4,913	4,529	313	4,842	4,575	285	4,860	4,515	252	4,767	4,524	188	4,712	4,483	115	4,598	4,349	75	4,424
EUREKA	1,735	1,665	84	1,749	1,666	91	1,757	1,678	89	1,767	1,672	82	1,754	1,653	74	1,727	1,618	60	1,678
LAFAYETTE	1,807	1,580	137	1,717	1,615	125	1,740	1,636	117	1,753	1,631	106	1,737	1,655	82	1,737	1,641	71	1,712
MARQUETTE	2,354	2,186	152	2,338	2,124	141	2,265	2,082	130	2,212	2,051	127	2,178	2,101	107	2,208	2,077	100	2,177
ROCKWOOD SUMMIT	1,288	1,156	104	1,260	1,176	107	1,283	1,157	93	1,250	1,127	79	1,206	1,141	71	1,212	1,112	58	1,170
TOTAL	7,184	6,587	477	7,064	6,581	464	7,045	6,553	429	6,982	6,482	394	6,876	6,550	334	6,884	6,448	289	6,737
GRAND TOTAL SCHOOLS	20,912	18,962	1,163	20,125	18,907	1,041	19,948	18,780	926	19,706	18,600	797	19,397	18,514	662	19,176	18,331	539	18,870

ROCKWOOD R-VI SCHOOL DISTRICT

2021/22 ORGANIZATION

Board of Education

Ms. Jaime Bayes	President
Ms. Lynne Midyett	Vice President
Mr. Thomas Dunn	Director
Dr. Keith Kinder	Director
Mr. Randy Miller	Director
Ms. Lorelee Mondl	Director
Ms. Tamara Jo Rhomberg	Director

Superintendent

Dr. Timothy Ricker	Interim Superintendent of Schools
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Superintendent's Cabinet

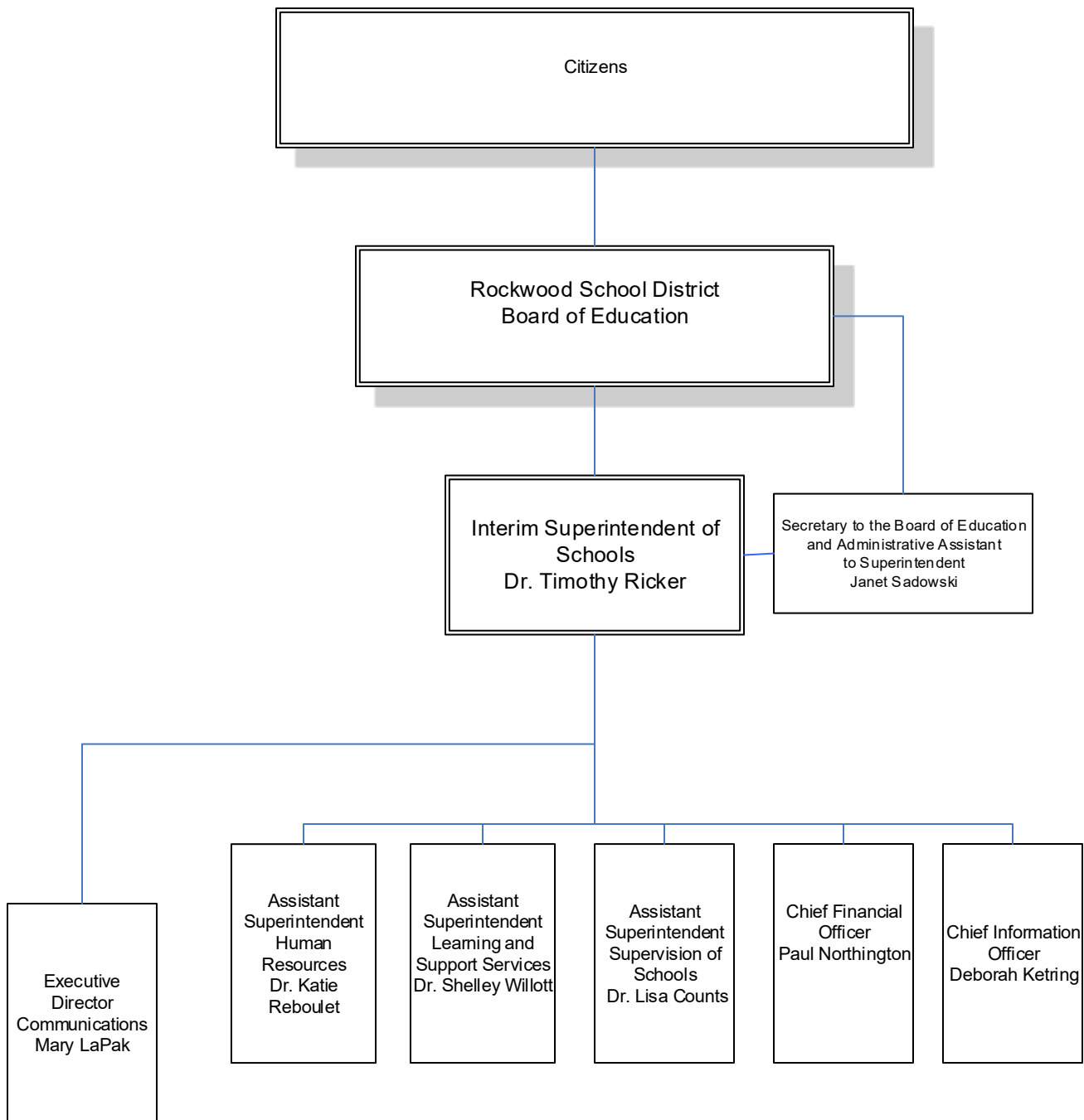
Dr. Lisa Counts	Asst. Superintendent Supervision of Schools
Ms. Deborah Ketring	Chief Information Officer
Mr. Paul Northington	Chief Financial Officer
Dr. Katherine Reboulet	Asst. Superintendent, Human Resources
Dr. Shelley Willott	Asst. Superintendent, Learning and Support Services

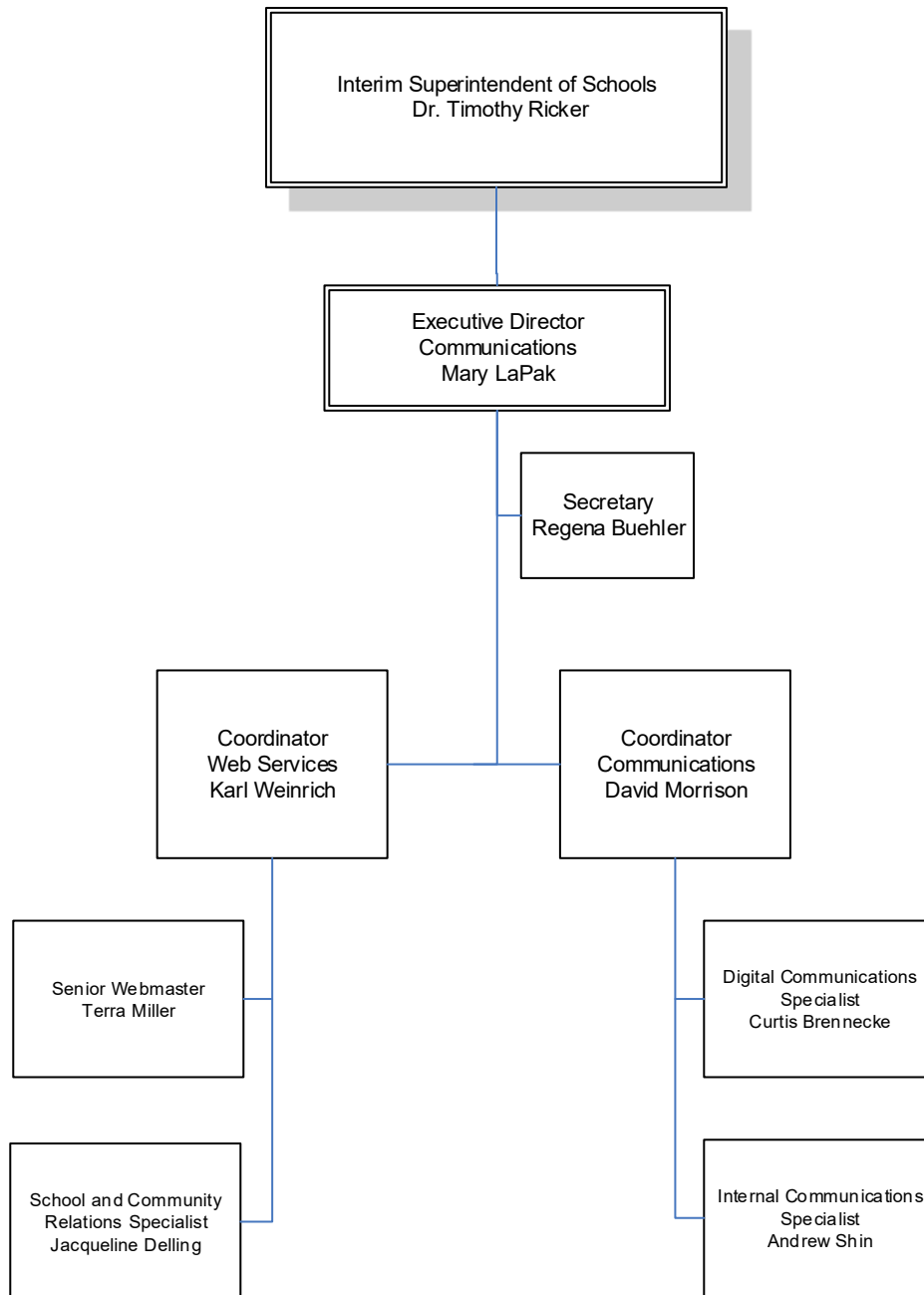
Executive Directors

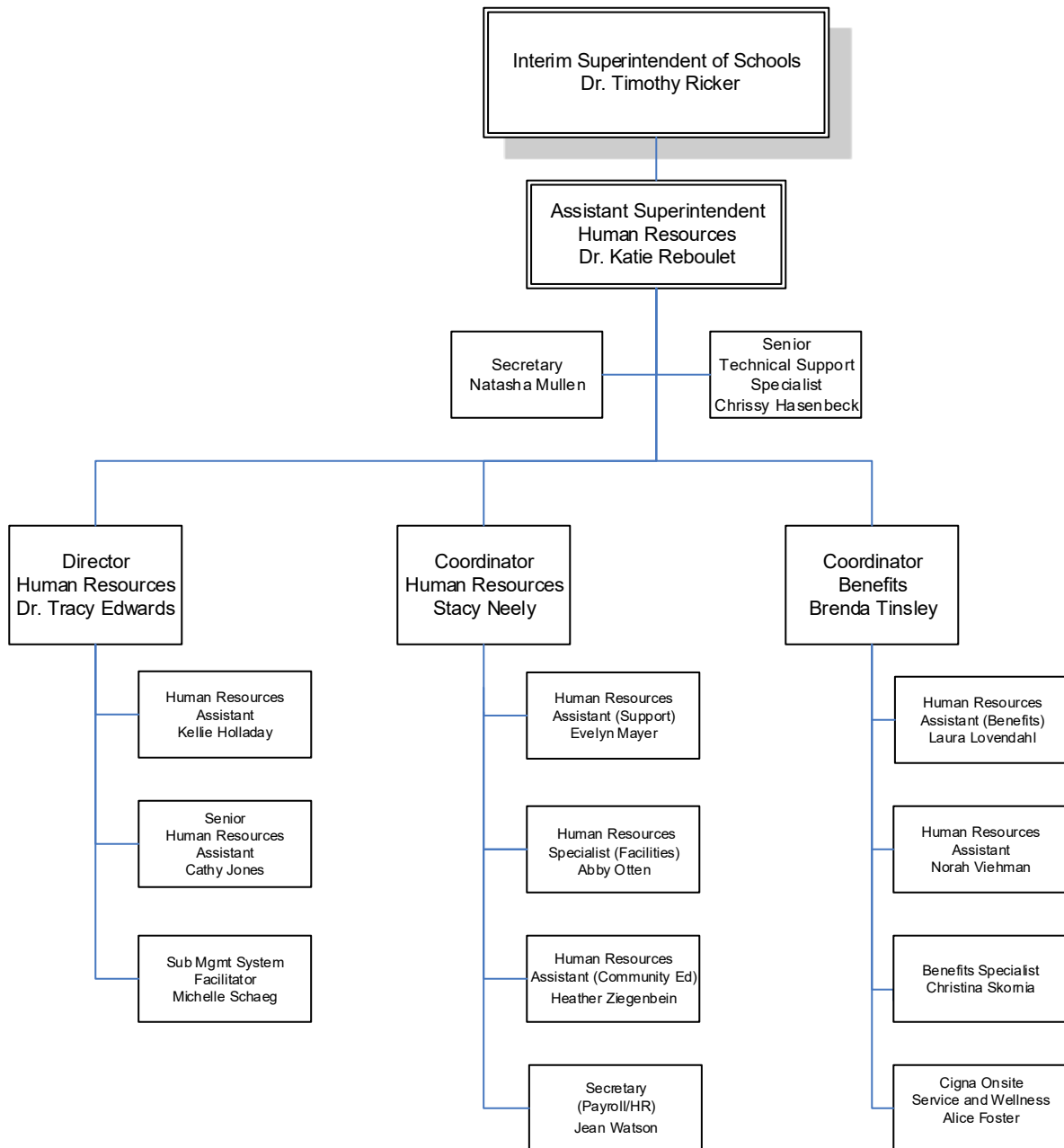
Dr. David Cobb	Executive Director Elementary Education
Dr. Terry Harris	Executive Director Student Services
Ms. Mary Lapak	Executive Director Communications

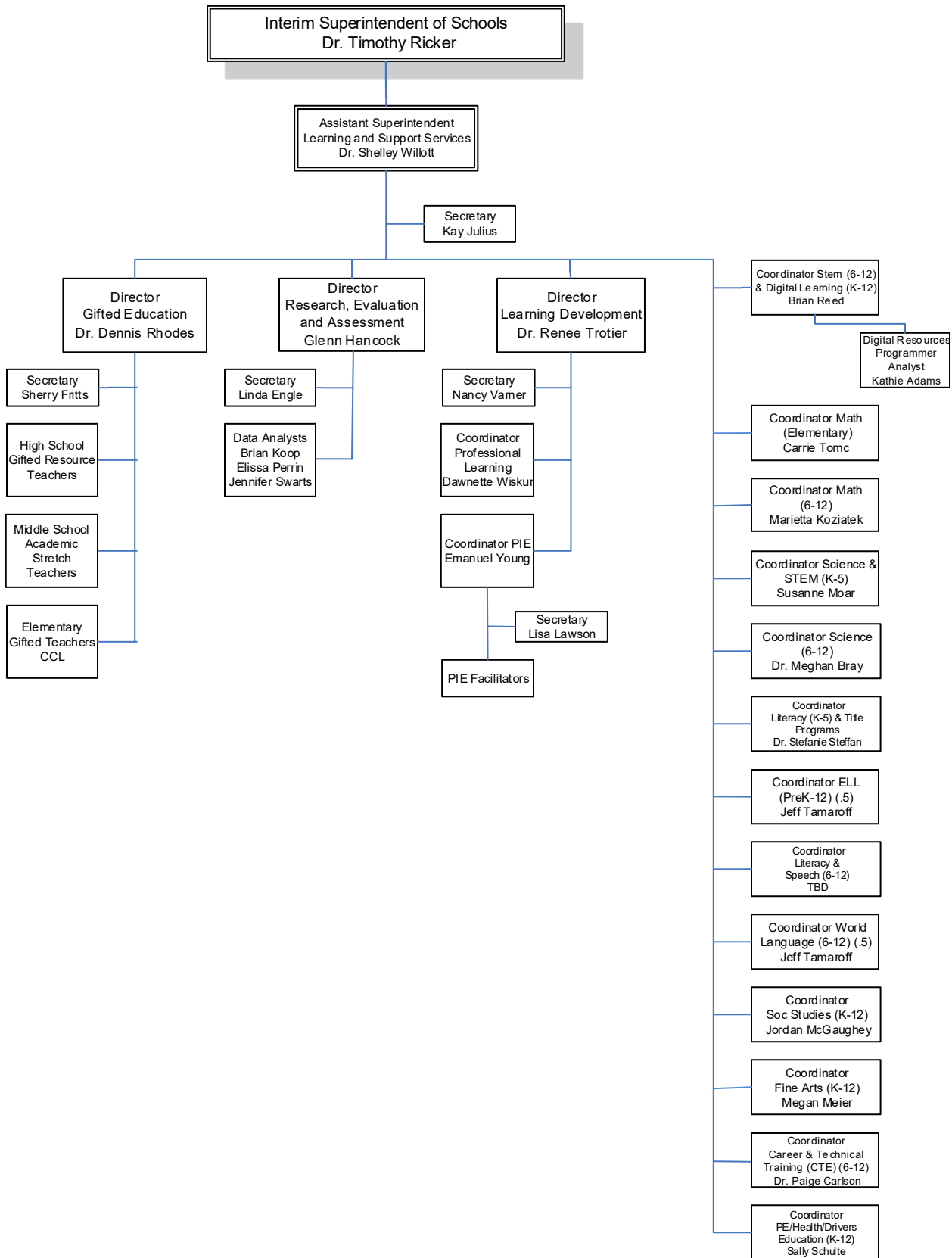
Directors

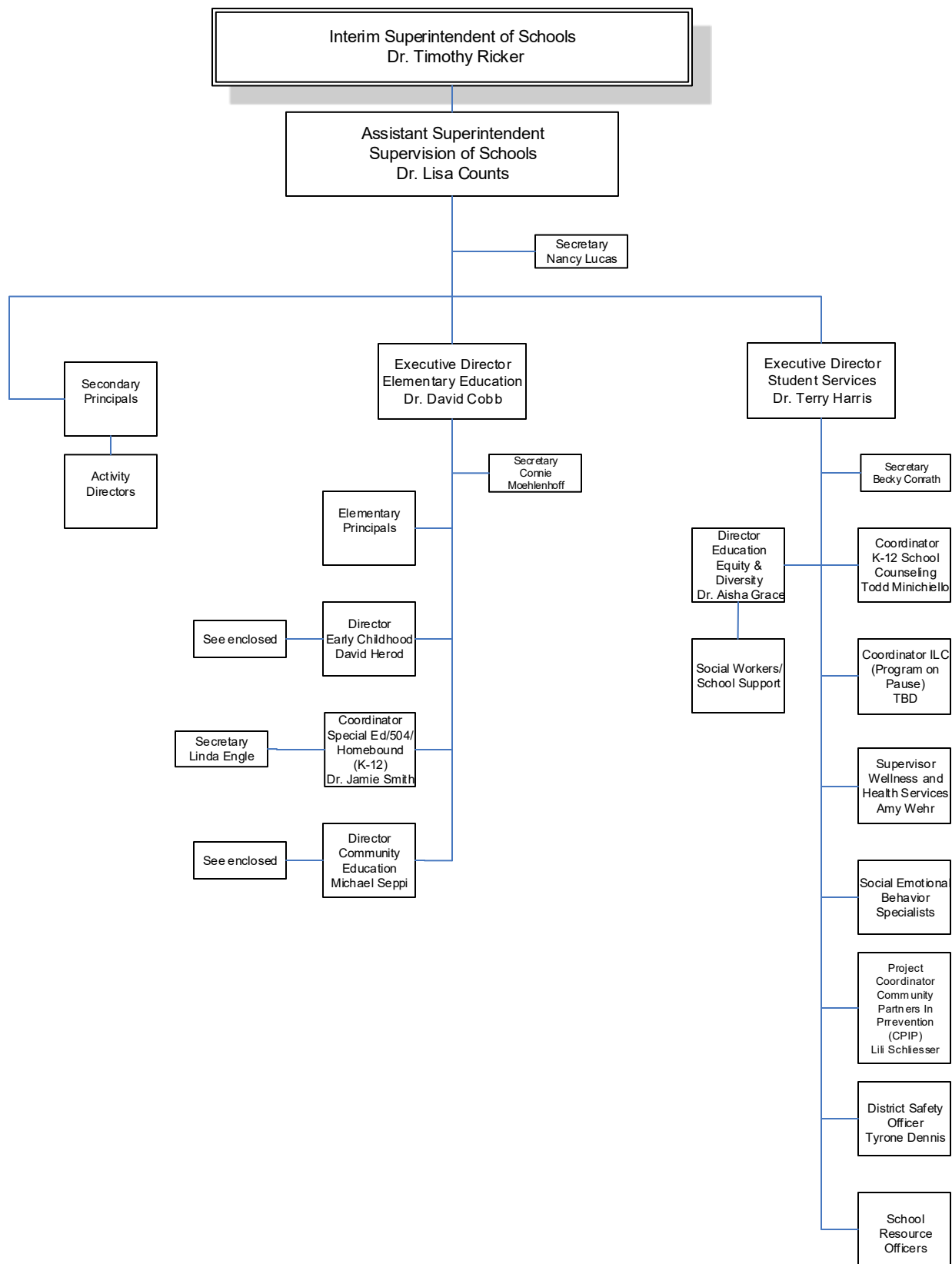
Mr. Bob Deneau	Director Technology Support Services
Dr. Tracy Edwards	Director Human Resources
Ms. Carmen Fischer	Director Child Nutrition Services
Mr. Chris Freund	Director Facilities Services, Warehouse
Mr. Glenn Hancock	Director of Research, Evaluation & Assessment
Mr. David Herod	Director of Early Childhood Education
Mr. Michael Heyman	Director Transportation
Dr. Dennis Rhodes	Director of Gifted Education
Mr. Michael Seppi	Director Community Education
Mr. Dan Steinbruegge	Director Finance
Dr. Renee Trotier	Director of Learning Development

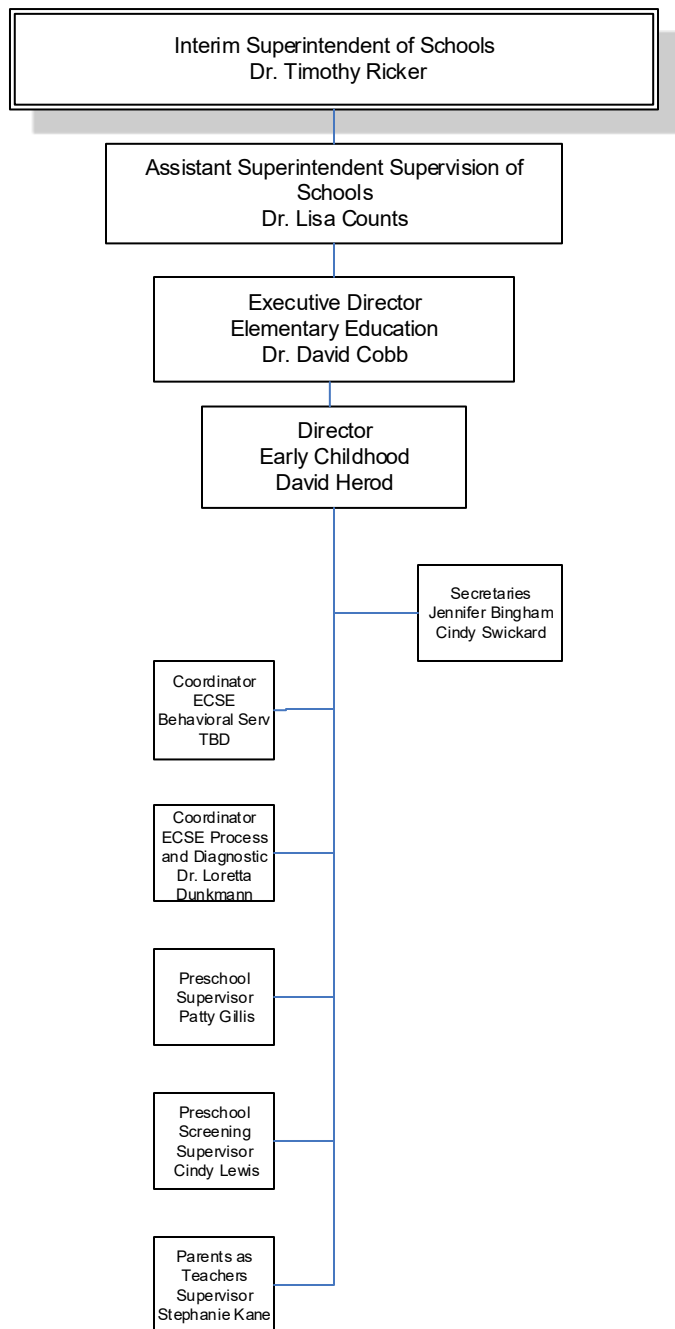


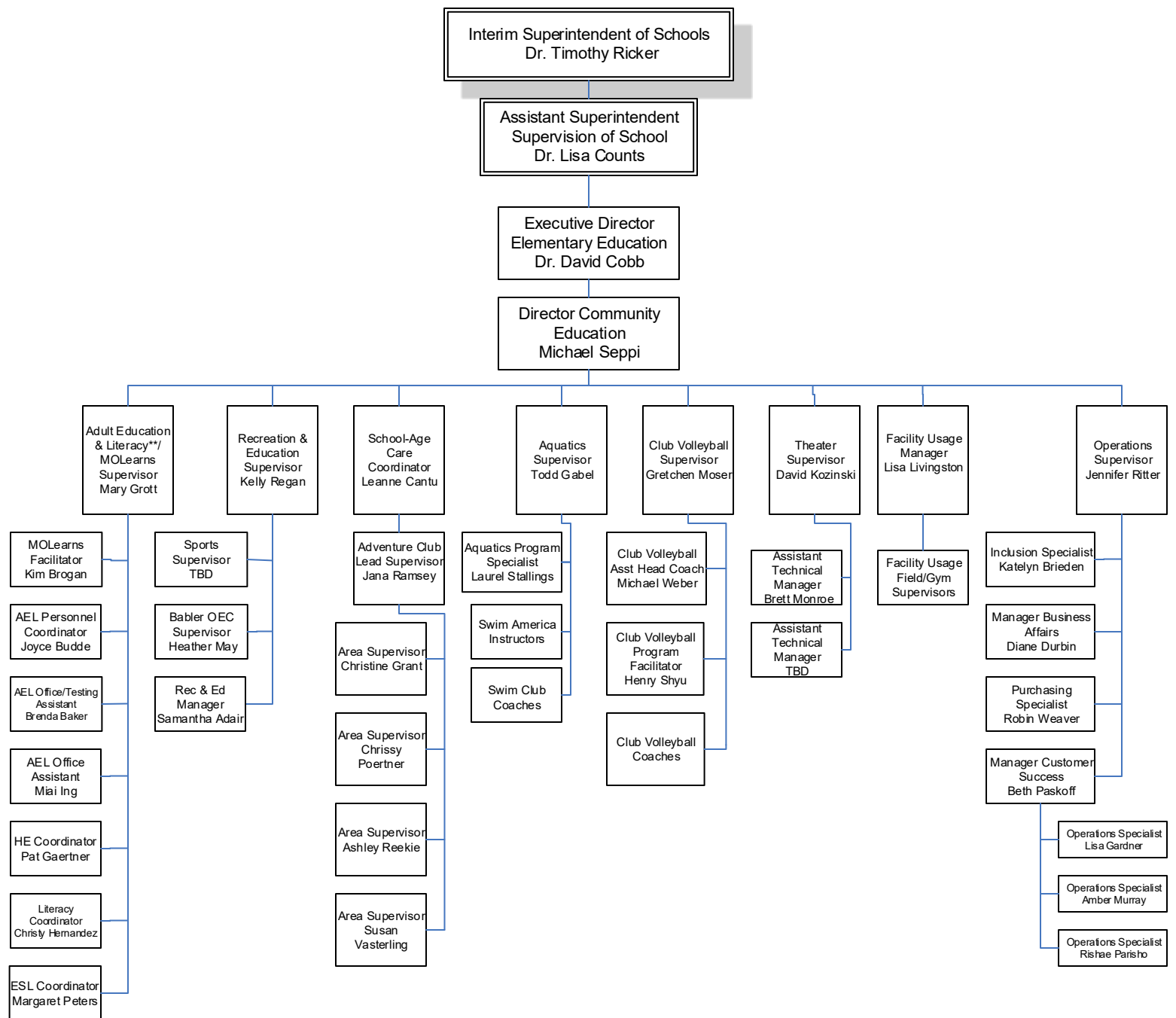




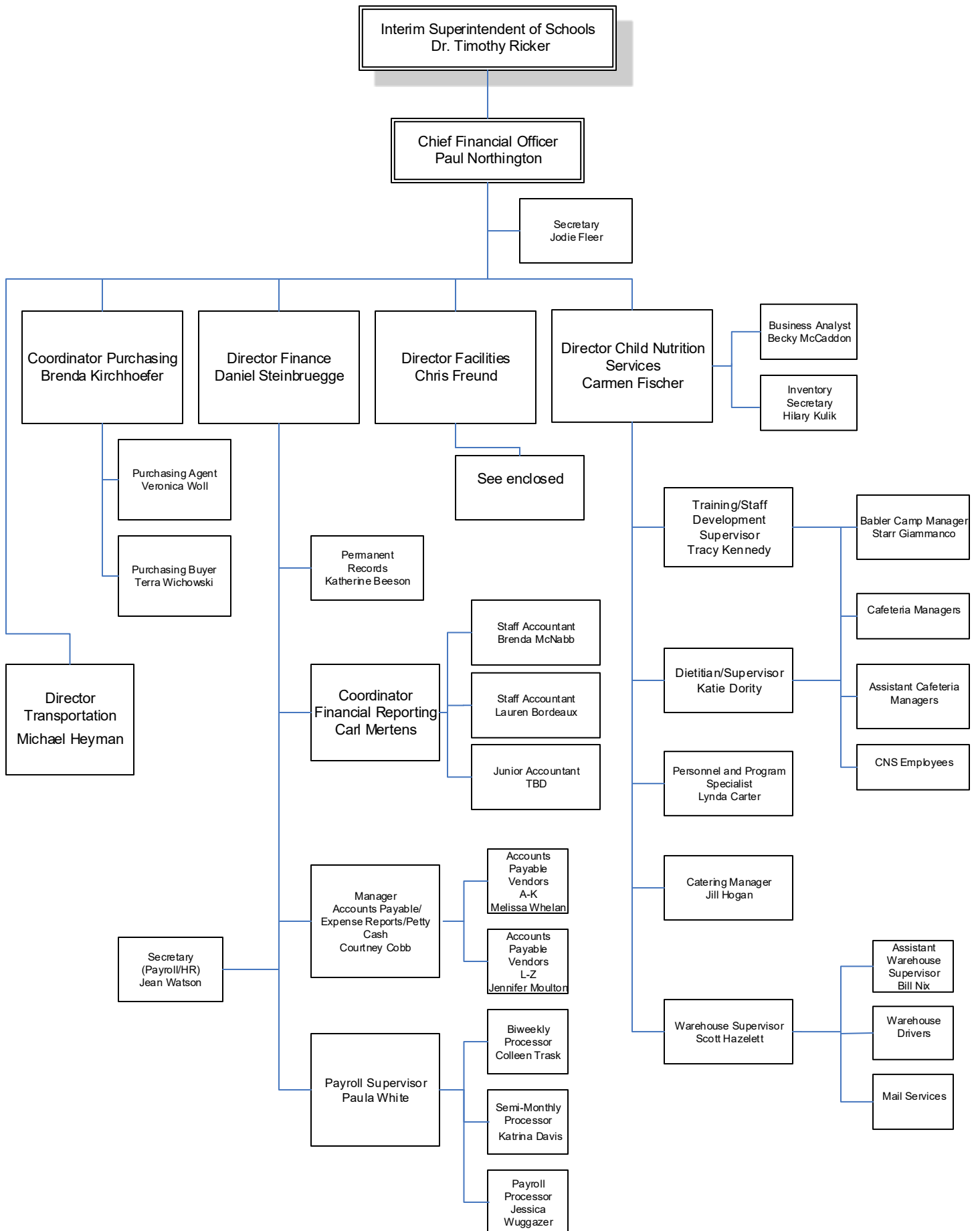


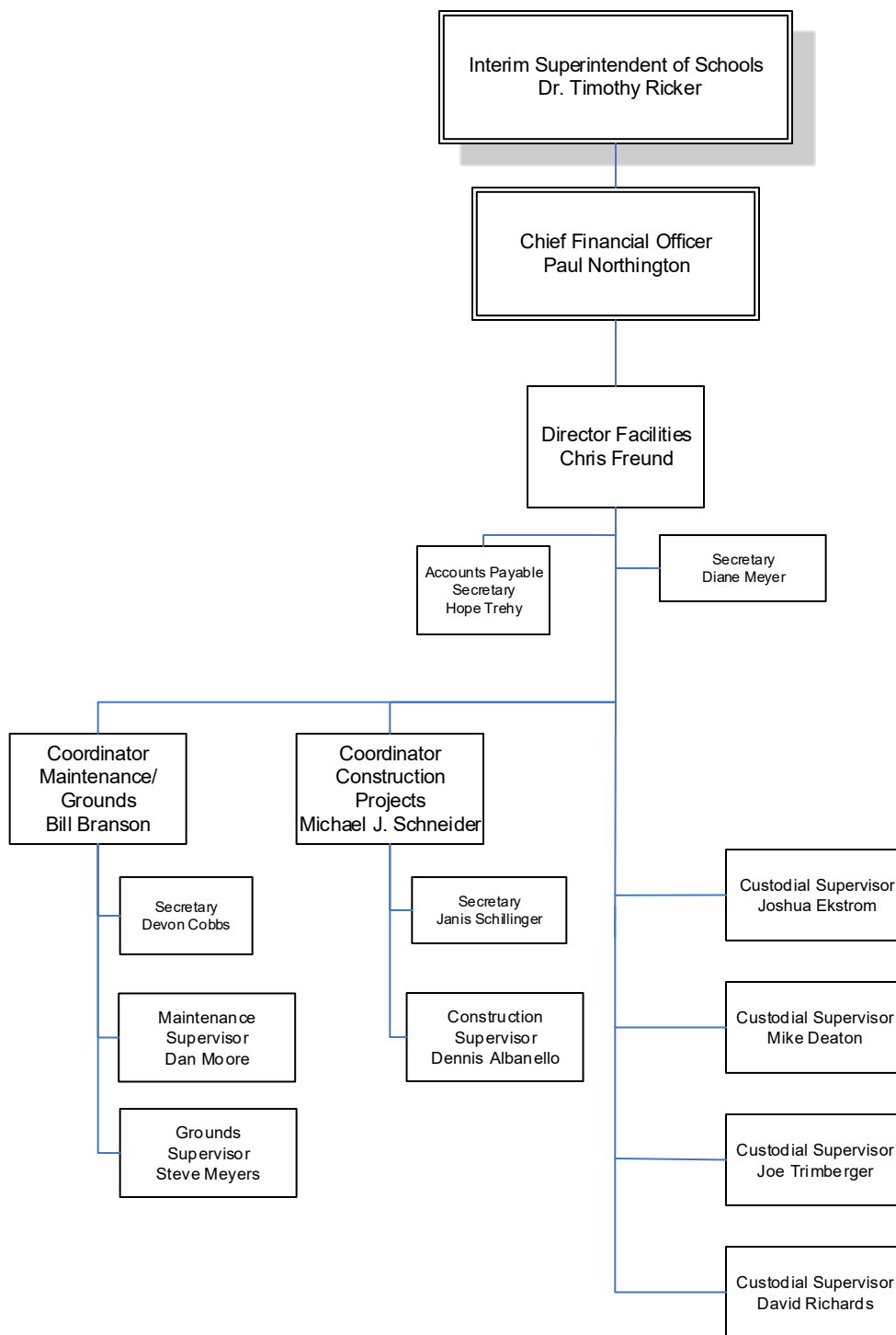


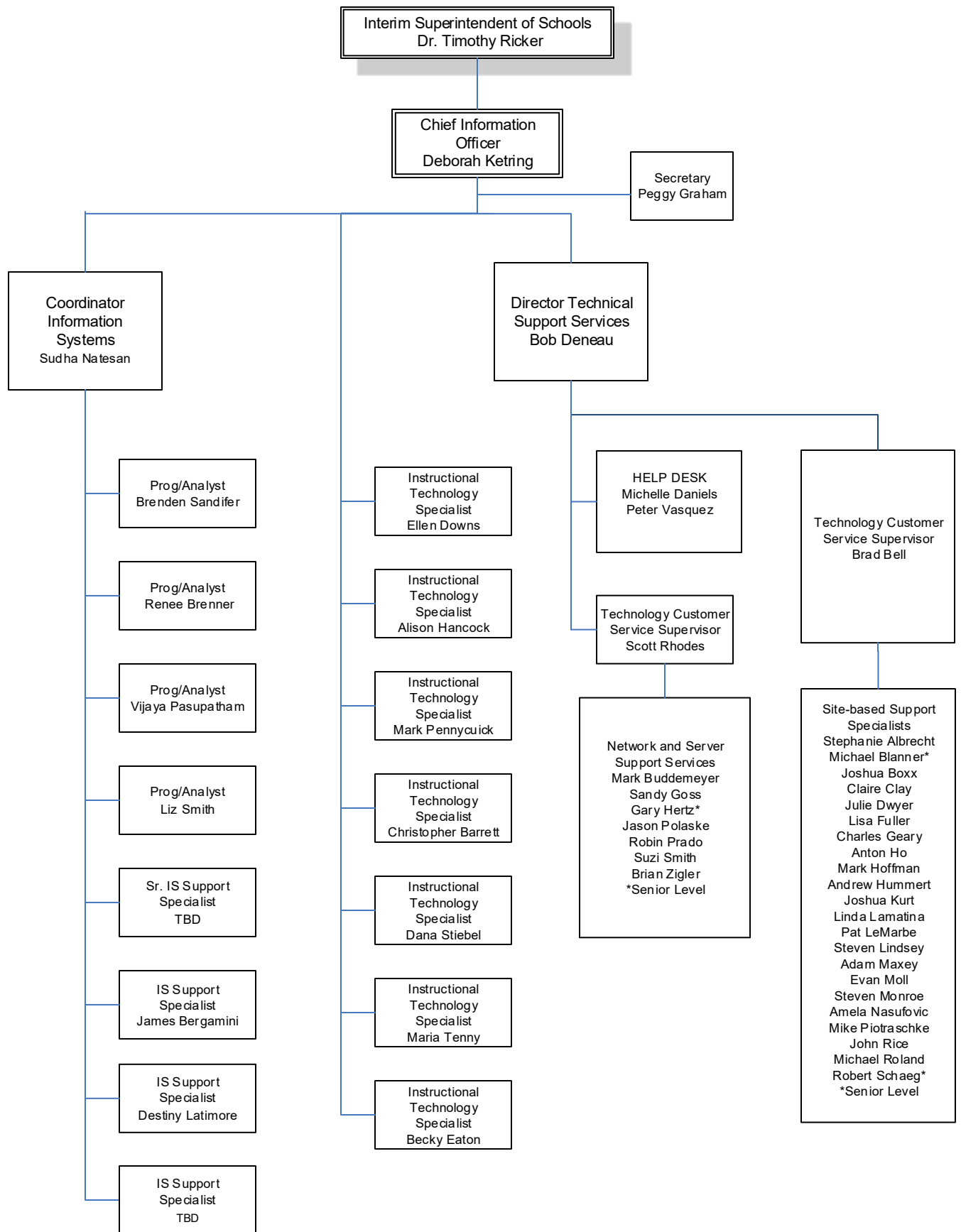




**AEL Staff are employed through the Parkway School District







Information Systems

Instructional Technology

Technical Support

ROCKWOOD R-VI SCHOOL DISTRICT

2020-2025 STRATEGIC PLAN

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

We put students at the heart of everything we do, and we are guided by the academic, social, emotional and physical needs of our students. Our work is to provide a meaningful, challenging education that connects all students to learning and honors their unique gifts.

We find joy in our work and believe in kindness and mutual respect for all. We are guided by strong character, ethics and integrity. Our schools are warm, welcoming places where children, staff and families thrive.

We share the responsibility for student learning, growth and safety. We honor differences as we provide equal access for all learners. In our community, we leverage our strengths to reach challenging goals for lifelong learning.

We support our students with a strong foundation. This means creating, maintaining and sustaining operational and organizational systems that are thoughtfully aligned to the needs of our schools and students.



GOAL 1: Student Academic Learning

Develop meaningful student learning experiences that encompass higher-level thinking, creativity and content mastery.



GOAL 2: Universal Equity, Opportunity, Access

Provide all students access to a broad range of high-quality educational opportunities from early childhood to graduation.



GOAL 3: Character and Well-Being

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



GOAL 4: Community Networks

Build community, business and university partnerships to expand innovative, experiential and real-world learning and mobilize community resources.



GOAL 5: Efficiency and Effectiveness

Cultivate an environment of efficient and effective business operations, school facilities management, programming and fiscal responsibility.



GOAL 6: Staff, Teachers and Learners

Recruit, attract, develop and retain outstanding staff to provide the best instruction and educational opportunities for all students.



GOAL 7: Strong Leadership

Advance the mission, vision, core values and goals that define, connect and guide the Rockwood School District.

COMPREHENSIVE SCHOOL IMPROVEMENT PLAN

Rockwood R-VI School District - Strategic Plan (2020-2025)

The Rockwood School District values our parents and patrons. We rely on their input to help us make improvements to our schools through the way forward. We'll use the power of design-thinking to inform our steps. Design Thinking is a mindset and approach to learning, collaboration, and problem solving. In practice, the design process is a structured framework for identifying challenges, gathering information, generating potential solutions, refining ideas, and testing solutions. Our Strategic direction will not change over time, but the tactics may change as we learn, monitor and grow. Innovations will emerge from schools over time in response to their own unique improvement needs.

Goal 1: Student Academic Learning

1. Objective: Create RELEVANT, THOUGHT-PROVOKING, AUTHENTIC learning experiences that engage all students.
2. Objective: Equip all students with the FLEXIBILITY AND ADAPTABILITY needed to be successful in an ever-changing world.
3. Objective: Engage all students to take OWNERSHIP OF THEIR LEARNING.

Goal 2: Universal Equity, Opportunity, Access

1. Objective: Utilize a SYSTEMATIC APPROACH to increase student equity, access and opportunity.
2. Objective: Provide a CULTURALLY RESPONSIVE ENVIRONMENT for all students.
3. Objective: Empower all students to design PERSONALIZED PATHWAYS for their future.

Goal 3: Character and Well-Being

1. Objective: Develop and utilize a CONTINUUM OF SOCIAL EMOTIONAL CURRICULUM built upon a foundation of character education principles for all students.
2. Objective: Provide WARM, WELCOMING AND SAFE school environments.

Goal 4: Community Networks

1. Objective: Collaborate to develop a SHARED VISION AND SYSTEMATIC APPROACH for increasing community partnerships.
2. Objective: SUSTAIN AND EXPAND PARTNERSHIPS that meet the needs of students, staff and families.

Goal 5: Efficiency and Effectiveness

1. Objective: Maintain a comprehensive FACILITIES PLAN that is reviewed annually to support student learning.
2. Objective: Maintain fiscal responsibility by supporting a BALANCED BUDGET.
3. Objective: Maintain a comprehensive TECHNOLOGY PLAN that is reviewed annually to support student learning.

Goal 6: Staff, Teachers and Learners

1. Objective: Develop a system to RECRUIT AND RETAIN top talent.
2. Objective: Provide TEACHER and PRINCIPAL EVALUATION systems that align with the district strategic plan.

Goal 7: Strong Leadership

1. Objective: Grow district LEADERSHIP CAPACITY.
2. Objective: The Board of Education GOVERNS the Rockwood School District in an efficient, effective, and fiscally responsible manner.

ROCKWOOD R-VI SCHOOL DISTRICT

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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, 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.

ROCKWOOD R-VI SCHOOL DISTRICT

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.

ROCKWOOD R-VI SCHOOL DISTRICT

CLASSIFICATION OF REVENUES AND EXPENDITURES

The District follows the accounting manual provided by the Missouri Department of Elementary and Secondary Education. The accounting manual follows GAAP reporting provides a clear definition for revenue and expenditures in order to report and classify a transaction for proper reporting to the State and community. DESE requires a District to report their financial condition through the Annual Secretary of Board Report (ASBR) by fund and object with further detail on the function of an expenditure. Object codes identify the specific source or use of revenue or expenditures.

Below is a summary of the sources of revenues and significant objects associated with the source:

5100: Revenues from Local Sources

- 5111 – Current Taxes
- 5112 – Delinquent Taxes
- 5113 – Proposition C
- 5115 – M&M Surtax
- 5120 – Tuition
- 5140 – Interest
- 5170:5190 – Other Pupil and Local Income

5200: Revenue from County Sources

- 5221 – State Assessed Railroad and Utility Taxes

5300: Revenue from State Sources

- 5311 – Basic Formula
- 5312 – Transportation
- 5314 – Early Childhood
- 5319 – Classroom Trust

5400 – Revenue from Federal Sources

- 5424 – ESSER
- 5428 – CRF
- 5445:5446 – National School Lunch and Breakfast Programs
- 5451 – Title I

5600 – Other Non-Current Local Revenue Sources

Expenditures provide more detail by ways of a function code which is the action or purpose for which a person or thing is used or exists. The function includes the activities or actions that are performed to accomplish the objectives of the District. There are five broad areas or functions of a school district as noted below:

1000's – Instructional Services

2000's – Support Services

3000's – Community Services

4000's – Facilities Acquisition and Construction Services

5000's – Long and Short Term Debt Services

Expenditure objects describe how the service or commodity was obtained as a result of a specific expenditure. There are six object categories, each which is further sub-divided into sub-objects and are described below:

6100's – Salaries

6200's – Employee Benefits

6300's – Purchased Services

6400's – General Supplies

6500's – Capital Outlay

6600's – Long and Short Term Debt

ROCKWOOD R-VI SCHOOL DISTRICT BUDGET DEVELOPMENT

The 2020/21 school year began in a way that no one could possibly have planned for. A common word used at the beginning of the school year was “uncertainty”. From how school would be conducted to what the financial picture would look like in the COVID-19 pandemic environment. As we navigated through the school year it was evident our students were resilient and our staff were strong. The first day of school was in a virtual format but beginning September 30, 2020 our elementary learners who elected for in-person learning re-entered our buildings. Although the structure of the school day was different due to mitigating strategies in place, the District was able to successfully complete the 2020/21 school year with in-person learning and we celebrated many achievements by our students. Much like our school buildings, monitoring the financial condition of the District was a day to day process. We followed local and state economic conditions closely, made adjustments to our expenditures budgets when necessary and received federal reimbursements on 95% of our expenditures incurred for preparing and responding to COVID-19 that ensured we had safe buildings for our students and staff. The District feels confident that the 2021/22 budget will continue to guide Rockwood in a fiscally sound and responsible direction. 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. The District is proud of the following financial accomplishments that we have been able to achieve over the years:

- One of four school districts in Missouri to have a “AAA” bond rating by S&P
- Achieved the Meritorious Budget Award (MBA) for the 21st consecutive year
- Received the Certificate of Achievement for financial reporting for the District’s audited financial statements

From a budget perspective, the District has placed an emphasis for a number of years on providing a balanced budget in order to maintain our fiscal stability, S&P rating of “AAA”, and the required reserve levels to prevent the use of Tax Anticipation Notes (TAN’s). This perspective is part of our Strategic Plan and allows us to support our other goals in order to provide for our students to help them succeed in their educational experience. The entire budget process is structured to support our Strategic Plan. The District’s belief in having quality staff is essential to meeting our goals. Over 87% of our operating budget is invested in personnel and they collectively support our plan. The budget process includes a review of our staffing model, specific programs to address student character and well-being, such as roles served by our social workers and counselors. Other ways our budget supports our Strategic Plan is in classroom sizes at the elementary level continuing to be addressed in an effort to move towards the State’s desirable class size numbers. Resources have been provided for social, emotional and safety support. The addition of a new early childhood center, construction of new innovative and STEM spaces in our buildings are examples of this support to our students. As we plan for growth, our buildings and facilities still require a significant amount of maintenance. The Community has supported the District with authorizing over \$164 million in bond issues over the last 6 years to address growth, maintenance and technology needs. These funds have allowed the District, amongst many items, to resolve aging roofing, flooring and HVAC systems, construct a new elementary building and construct additions to elementary and high school buildings. Remaining bond funds from this authorization will provide resources for the District through the 2024 school year. From a long-term perspective, our financial management and condition has allowed for the possibility to move our debt service transition plan up three years in order to have a dedicated capital levy to maintain our school facilities.

While working through the COVID-19 environment, we focused on the operational funds of the District to accomplish our balanced budget target that was established by the Superintendent. This target was communicated to all responsible stakeholders in the development of our 2021/22 budget. Throughout 2021/22, the District will continue to monitor the budget and prepare monthly financial projections starting in November of each year.

Despite the uncertainty at the beginning of the 2020/21 school year, the District has seen positive economic outcomes locally and at the state level and those factors are part of our 2021/22 budget. Approximately 67% of our operating revenue comes from local property taxes. Our assessed valuations, which are set by the County Assessor, continue to rise in the residential area. The District will continue to monitor the commercial values of properties as we know the COVID-19 pandemic significantly impacted local small businesses as well as changed the structure of the work environment for other business as more and more people continue to work from home. From a State perspective, the initial 5% cut to our Foundation Formula in the 2020/21 school year was reinstated in March 2021 and the State is showing record reserve balances so we are confident support for public education will continue in the 2021/22 school year. From a student perspective, our 2020/21 enrollment was significantly impacted as our enrollment dropped nearly 800 students as families switched to private or home-schooling in response to COVID-19. Housing developments are still being constructed within District boundaries and if students return to Rockwood we can expect our student enrollment to return back to the levels prior to the pandemic we supported the last couple school years.

As in previous years, our budget process begins with official enrollment that is taken the last week of September each school year. Enrollment projections were updated and developed for subsequent years. As students transitioned back to school in fall 2020, the finance office continued to monitor the financial condition of the District. Our budget teams typically begin meeting shortly after enrollment projections are released but we extended our budget preparation timeline to support the efforts in returning back to school as well as providing more time to see some of the financial outcomes of the 2020/21 school year since many of those factors influence our budget decisions. In December 2020, school and department levels began working on their 2021/22 requested budgets and reviewed them with their respective Administrative Leadership Team (“ALT”) member. After formal approval by the ALT member, the budget requests were submitted to the finance office. In January 2021, the ALT team 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 school building budgets were based on a per pupil calculation and provided to building level administration for building allocation. In February 2021 the finance office presented a preliminary 2021/22 budget target that included a balanced budget and the following factors:

- Overall local assessed valuation increase of 3.5% as 2021 is a reassessment year with a 97% collection rate
- Delinquent tax collections continue to be a positive revenue adjustment for the District as less cases are being settled
- Enrollment through the Voluntary Student Transfer Program will continue to decrease as the program is phasing out
- The District will be held harmless as a result of the global pandemic and significant impact it had on our student enrollment
- Basic Foundation Formula will be fully funded and Prop C collections continue to increase
- Continue to increase staff compensation to the mid-point of the St. Louis County Districts
- Respond to options provided to parents for in-person and virtual learning formats

The District will also be positively impacted by the receipts of stimulus money funded by ESSER II and ESSER III funding, which totals approximately \$12 million over the next three years. Our 2021/22 adopted budget does not include the revenue and expenditures associated with these funding's as guidance was recently issued and department meetings on planning for this one-time funding is currently underway.

The District's self-sustaining funds, including Child Nutrition and Community Education, have a slightly different budget timeline. These funds were significantly impacted by the COVID-19 shutdown and needed additional time to adapt to their recovery position. From December through January, department leads meet with their staff to cover budget needs and goals. A proposed budget was submitted to the departments Administrators for review taking into consideration the return of students to our building, lifting of restrictions that limited the amount of programs that could be provided and overall return of participation in our programs. 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 were submitted to finance in March 2021. Despite the school closures associated with COVID-19, the self-sustaining funds were able to maintain operations utilizing their fund balances and have an approach that will allow them to recover their fund balances. The capital budget is based on building visits by our facilities and finance team in the fall of each year. District administration then updates and revises our capital planning measures based on these visits and updated information. Building visits allow us to adequately plan and budget resources in order to address the change in needs of our facilities due to enrollment changes, aging facilities and other factors outside of our control.

Additional budget updates were presented to the Board through May 2021

ROCKWOOD R-VI SCHOOL DISTRICT 2021-22 BUDGET TIMELINE

Process No.	Date(s)	Funds	Description
1	9/30/2020	All	First semester official enrollment
2	11/1/2020	Operating	Enrollment projections are complete. School budget allocation is calculated.
3	11/1/2020	All	Finance office will distribute budget memo and procedures for departments (operating and non-operating) for FY22 budget.
4	12/15/2020	Operating	Admin Leadership Team complete review of their department budgets and submit to finance office.
5	12/16 - 12/23/20	Operating	Finance office records and compiles budget requests.
6	1/4 – 1/25/21	Operating	Budget workshops for Admin Leadership Team
7	2/4/2021	Operating	Preliminary Budget target is presented to the Board of Education.
8	2/1 - 5/31/2021	All	Ongoing revision/refinement of budget and discussions with the Board of Education.
9	6/24/2021	All	Final adoption by Board of Education.



FINANCIAL SECTION

ROCKWOOD R-VI SCHOOL DISTRICT

2021/22 BUDGET

EXPLANATION OF KEY REVENUES AND EXPENDITURES

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.

REVENUE

LOCAL

5111 Current Taxes – these revenues are derived from taxing real and personal property within the District for the current year. The estimated \$4.2686 tax levy for 2021/22 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 68% of the operating revenue, or 65% of total revenue. Assessed valuations are expected to increase approximately 3.5% for 2021/22. Overall we anticipate the tax rate to remain flat in FY22.

5112 Delinquent Taxes – this revenue is derived from collection of delinquent prior years' and is offset by the refunding of taxes to taxpayers that have won an appeal to decrease their assessed valuation with the County Assessor or Board of Equalization.

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 \$1,025 and is estimated to increase to \$1,050 for 2021/22. These revenues represent 8% of the operating 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 District's are afforded a protection if the District incurs a significant drop in WADA due to a pandemic (RSMo 163.021.4). The District has included the 2019/20 WADA in our 2021/22 budget due to our expected decrease in 2020/21 WADA caused by the COVID-19 pandemic.

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 adjusted our interest revenue from investments based on current market conditions.

5179 Other Pupil Activity Income – these revenues include parking revenue, payments for musical instruments, gifts 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 District receives \$7,000 per student enrolled in the program. The number of VICC students for 2021/22 is expected to decrease 108 students for a total of 1,064 students.

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 12% 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 \$6,375 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.0920 and Classroom Trust payment of \$414 per WADA. The estimated factors are forecasted to generate approximately \$36 million in revenue for 2021/22.

5312 Transportation – these revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2021/22, the District estimates that revenue will remain relatively flat compared to 2020/21.

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.

5424 CARES Elementary and Secondary School Emergency Relief (ESSER) Fund – amounts received through DESE funded by the Coronavirus Aid, Relief and Economic Security Act.

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.

EXPENDITURES

6100 Salaries - Amounts paid to LEA employees who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the LEA payroll.

6200 Employee Benefits - Amounts paid by LEAs on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees.

6300 Purchased Services - Amounts paid for services rendered by personnel who are not on the LEA’s payroll and for other services that LEAs may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.

6400 Supplies and Materials - Amounts paid for material items of an expendable nature that are consumed, wear out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the food services program. To determine the merit of prepared food versus raw food, two further breakouts could be used: (1) food prepared for serving and (2) unprepared food.

6500 Capital Outlay - Expenditures for the acquisition of capital assets or additions to capital assets. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. Lease purchase principal and interest with intent to acquire title must be treated as Capital Outlay. It is important to differentiate between expenditure object code 6500, Capital Outlay and function code 2540, Operation and Maintenance of Plant. Capital Outlay is an expenditure object, or what is purchased. Using the multidimensional coding structure, Capital Outlay may be related to all functions and subject matter areas should it be desired. For clarification of maintenance costs see function code 2540, Operation and Maintenance of Plant and expenditure object code 6332, Repairs and Maintenance. For improvement costs, see function code 4051, Building Acquisition, Construction and Improvement Services and expenditure object code 6521, Buildings, or expenditure object code 6531, Improvements Other Than Buildings.

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

ROCKWOOD R-VI SCHOOL DISTRICT 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. It is important to note that the District is currently evaluating the long-term impact of COVID19 and the forecasted figures most likely will change as new information is provided. Below is a summary of the major assumptions we used at this time to the 2022/23-2024/25 projections:

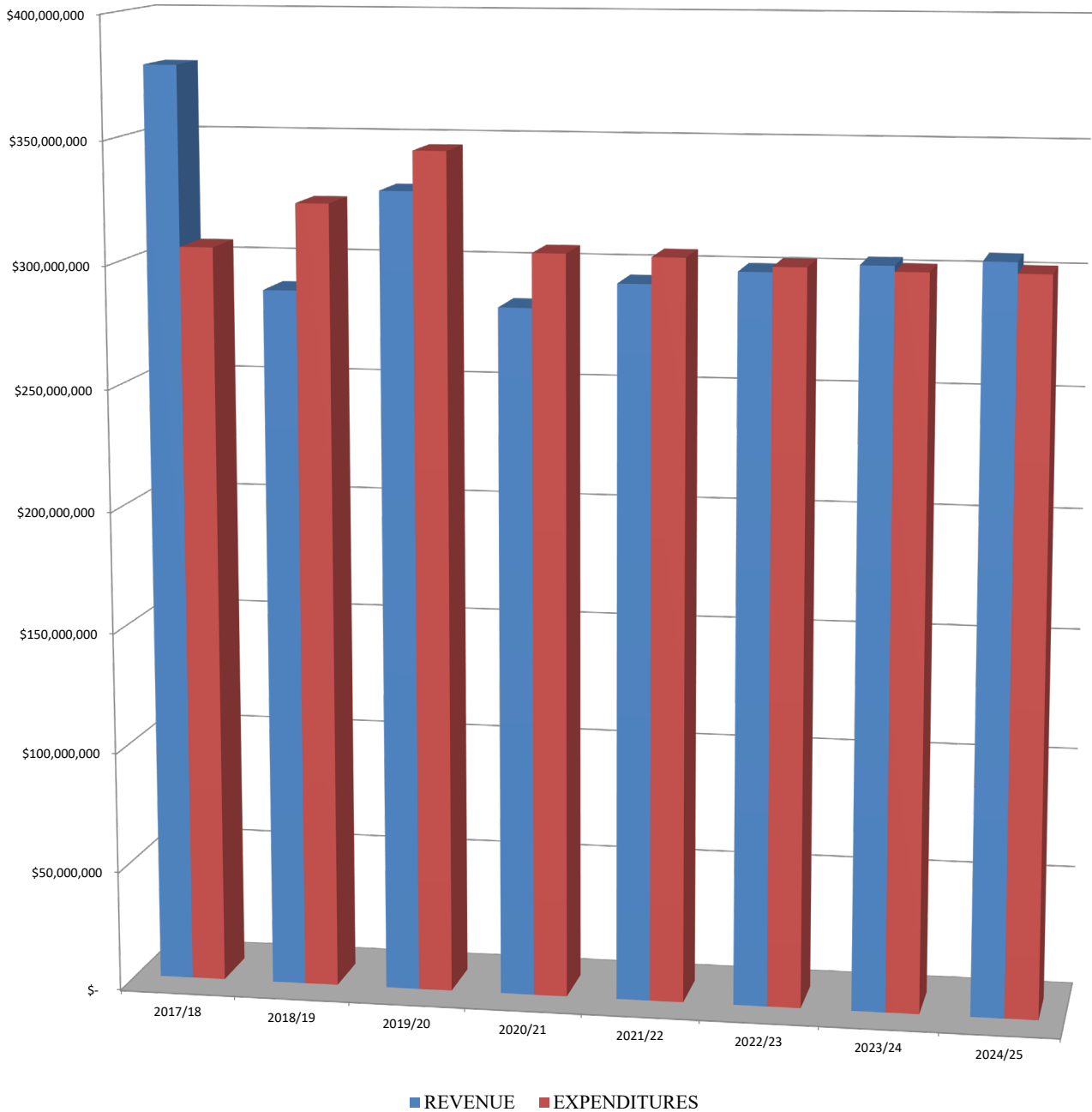
Revenue

1. The forecast for 2021/22 (reassessment year) is based on an estimated increase in assessed valuations of approximately 3.5%. The estimated operating tax rate is \$3.5886, and debt service will be \$.68, for a total tax rate of \$4.2686. The operating local property taxes are estimated to be \$150.2 million, which is approximately \$3.8 million more than in 2020/21. For 2022/23 through 2024/25 we have assumed assessed valuation increases 3% in reassessment (2023) years and 1% increase in non-reassessment years (2022 and 2024).
2. The Foundation Formula and Classroom Trust revenue forecast's factors are estimated to increase as a result of the District projected enrollment increases. The SAT is currently fully funded at \$6,375, Dollar Value Modifier (DVM) of 1.092 and Classroom Trust payment of \$414 per WADA. The Missouri Legislature has been supportive of public education and for four years in a row has appropriated enough funding to fully fund the formula. Based on current revenue projections at the State level, the District expects the Education Formula continue to be allocated enough revenue to be fully funded through the 2024/25 budget year. Any changes to our revenue will be based on increases or decreases in our enrollment.
3. Proposition C sales tax revenue has been a pleasant surprise and is very strong coming out of the COVID-19 pandemic. Beginning in the 2021/22 school year and subsequent budget years we are anticipating our per WADA amount to increase 1% increase. However, any increase in the per WADA is offset by a slight decrease in our projected enrollment over the next couple school years.
4. We will receive approximately \$7,000 per student involved in The Voluntary Interdistrict Choice Corporation's (VICC) program's participation through the District. The program is in the process of phasing out and the District is expected to enroll less students in the program going forward.
5. Other county, state and federal revenues remain relatively flat.
6. The District has been allocated approximately \$14 million in federal CARES funding of which \$12 million will be received through September 2024. The District is currently evaluating the use of funds and will make necessary budget adjustments when those plans are finalized. Any use of funds will follow DESE and USDE guidance in which the funds are allocated for the District's preparation and response to the COVID-19 pandemic.
7. The District is currently planning for a transition to a pay as you go method for capital projects that would require voter approval. Our current projections reflect the debt service levy remaining at \$0.68 through 2022/23 budget year but transition in the 2023/24 school year.

Expenditures

1. The 2022/23-2024/25 forecast is remaining relatively flat at this time while reflecting increases in salaries and benefits for certain negotiated contracts. As the District navigates out of the COVID-19 learning environment we will closely monitor any special accommodations to address learning gaps in students as well as instructional methods being offered to our community. For any such costs, we expect to fund those through federal funds where available and allowable.
2. Insurance estimates are based on current year trend of 2.55% but this factor will certainly change each spring when annual benchmarks are updated. 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 remain relatively flat through 2024/25.
4. The District is funding major capital projects through the most recent bond authorizations. Spending on the April 2015 and April 2018 authorization's are 100% complete and the District is currently funding capital projects through 2023/24 using proceeds from the April 2019 authorization. The future forecasting does reflect a successful debt service transition to the capital fund in which a dedicated capital fund is established but we are fully aware the levy transition requires approval of our Community.

ROCKWOOD R-VI SCHOOL DISTRICT TOTAL REVENUE AND EXPENDITURES



	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
REVENUE	\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472	\$ 300,165,739	\$ 303,668,663	\$ 306,083,339
% Change vs Prior Year	-4.7%	-23.7%	14.1%	-13.9%	3.7%	1.9%	1.2%	0.8%
\$ Change vs Prior Year	\$ (12,580,553)	\$ (89,981,161)	\$ 40,840,415	\$ (45,889,604)	\$ 10,618,436	\$ 5,631,267	\$ 3,502,924	\$ 2,414,676
EXPENDITURES	\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ 302,377,285	\$ 301,312,231	\$ 301,483,883
% Change vs Prior Year	-6.30%	6.0%	6.7%	-11.6%	-0.2%	-1.0%	-0.4%	0.1%
\$ Change vs Prior Year	\$ (17,228,090)	\$ 18,459,708	\$ 21,766,086	\$ (39,999,639)	\$ (708,982)	\$ (2,927,419)	\$ (1,065,054)	\$ 171,652

SUMMARY OF ALL FUNDS

ROCKWOOD R-VI SCHOOL DISTRICT

2021/22 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 (TEACHERS) 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.

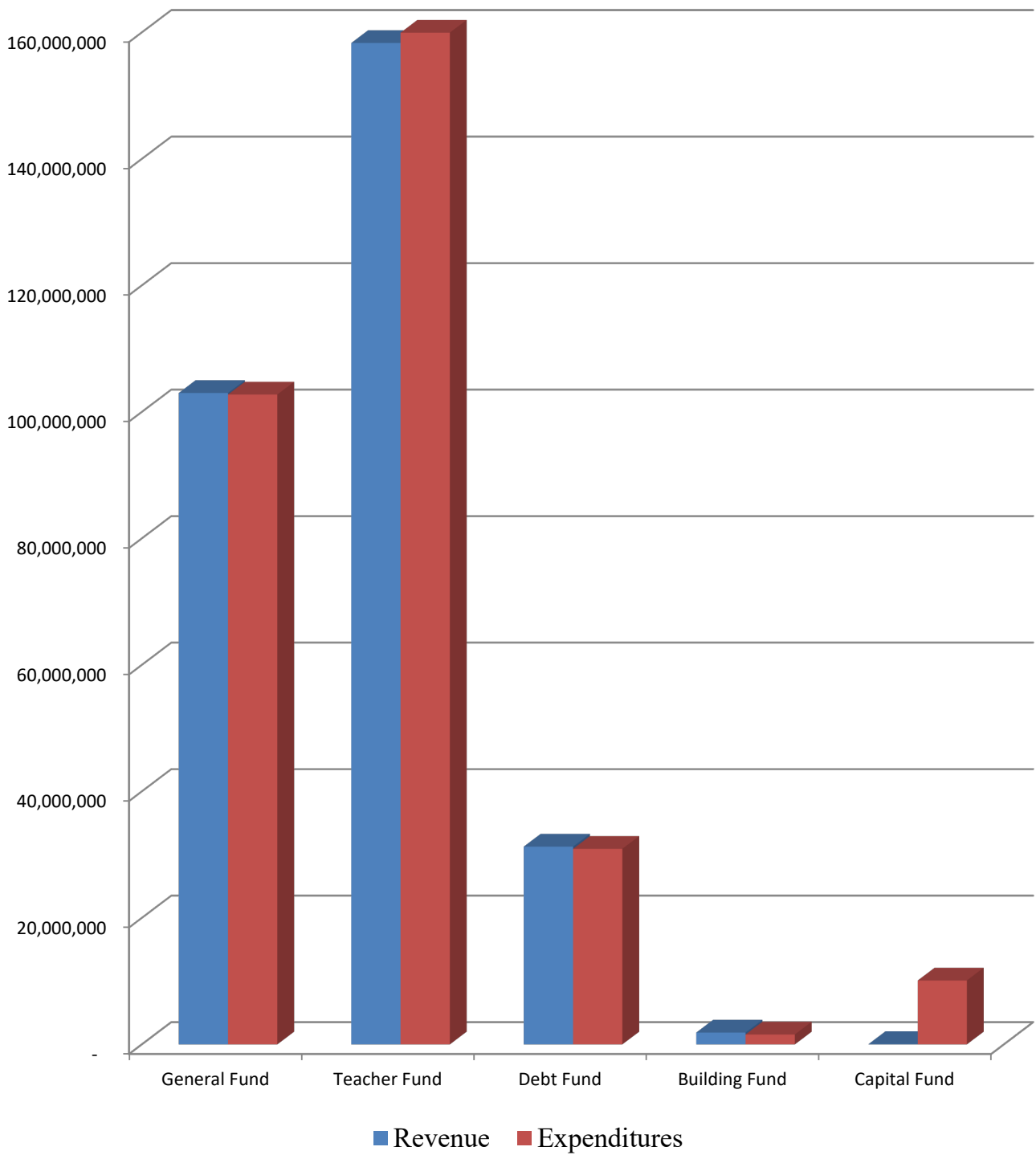
CAPITAL PROJECT FUND

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.

**ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE AND EXPENDITURES BY FUND
2021/22**



ROCKWOOD R-VI SCHOOL DISTRICT
REVENUE AND EXPENDITURE AND FUND BALANCE SUMMARY - ALL FUNDS

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
REVENUES								
Local Sources								
Property Taxes	\$ 173,397,075	\$ 180,127,964	\$ 193,846,471	\$ 187,511,953	\$ 191,933,963	\$ 191,832,511	\$ 194,978,451	\$ 197,170,874
Sales Taxes	17,845,793	18,619,617	18,816,315	19,129,585	19,596,160	20,045,307	20,245,760	20,448,218
All Other Local	39,802,597	41,305,038	33,606,218	19,312,862	30,506,582	31,910,391	31,568,958	31,072,090
County Sources	3,883,705	3,858,353	4,001,484	3,856,530	3,852,254	3,855,597	3,855,131	3,872,510
State Sources								
Foundation Formula	30,893,085	31,335,932	32,459,383	35,880,437	35,798,912	36,275,560	36,688,375	37,101,189
All Other State	8,198,251	9,222,610	9,174,765	8,585,505	8,416,739	8,480,361	8,544,619	8,609,517
Federal Sources	5,293,141	4,046,741	3,985,737	9,263,494	4,054,345	7,390,480	7,411,822	7,433,379
Revenues	279,313,647	288,516,254	295,890,373	283,540,366	294,158,955	299,790,207	303,293,116	305,707,777
Bond Issue	89,490,000	-	31,085,000	-	-	-	-	-
Other Non Current	449,098	421,354	279,459	350,000	350,000	350,000	350,000	350,000
Other Sources	9,693,641	27,617	2,550,808	25,670	25,517	25,532	25,547	25,562
TOTAL REVENUE	\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472	\$ 300,165,739	\$ 303,668,663	\$ 306,083,339
EXPENDITURES								
Salaries	\$ 162,695,039	\$ 165,111,982	\$ 165,843,978	\$ 167,033,036	\$ 170,496,486	\$ 172,372,879	\$ 174,090,546	\$ 175,825,278
Benefits	48,634,284	49,722,778	51,043,979	51,749,395	53,358,997	53,868,947	54,383,945	54,904,060
Purchased Services	15,485,906	15,931,020	14,131,989	13,798,812	16,415,402	16,771,609	16,877,875	16,884,201
Supplies	23,429,283	22,651,997	18,040,244	18,284,921	22,298,751	22,556,869	22,715,005	22,723,160
Capital/ Lease Payment	28,428,969	38,724,133	36,749,828	25,019,720	11,815,068	12,096,981	15,304,860	14,197,184
Debt Service	27,114,051	32,105,328	60,203,307	30,127,802	30,920,000	24,710,000	17,940,000	16,950,000
TOTAL EXPENDITURES	\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ 302,377,285	\$ 301,312,231	\$ 301,483,883
ENDING FUND BALANCE	\$ 175,313,004	\$ 140,030,991	\$ 123,823,307	\$ 101,725,657	\$ 90,955,425	\$ 88,743,879	\$ 91,100,311	\$ 95,699,767

ROCKWOOD R-VI SCHOOL DISTRICT 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.

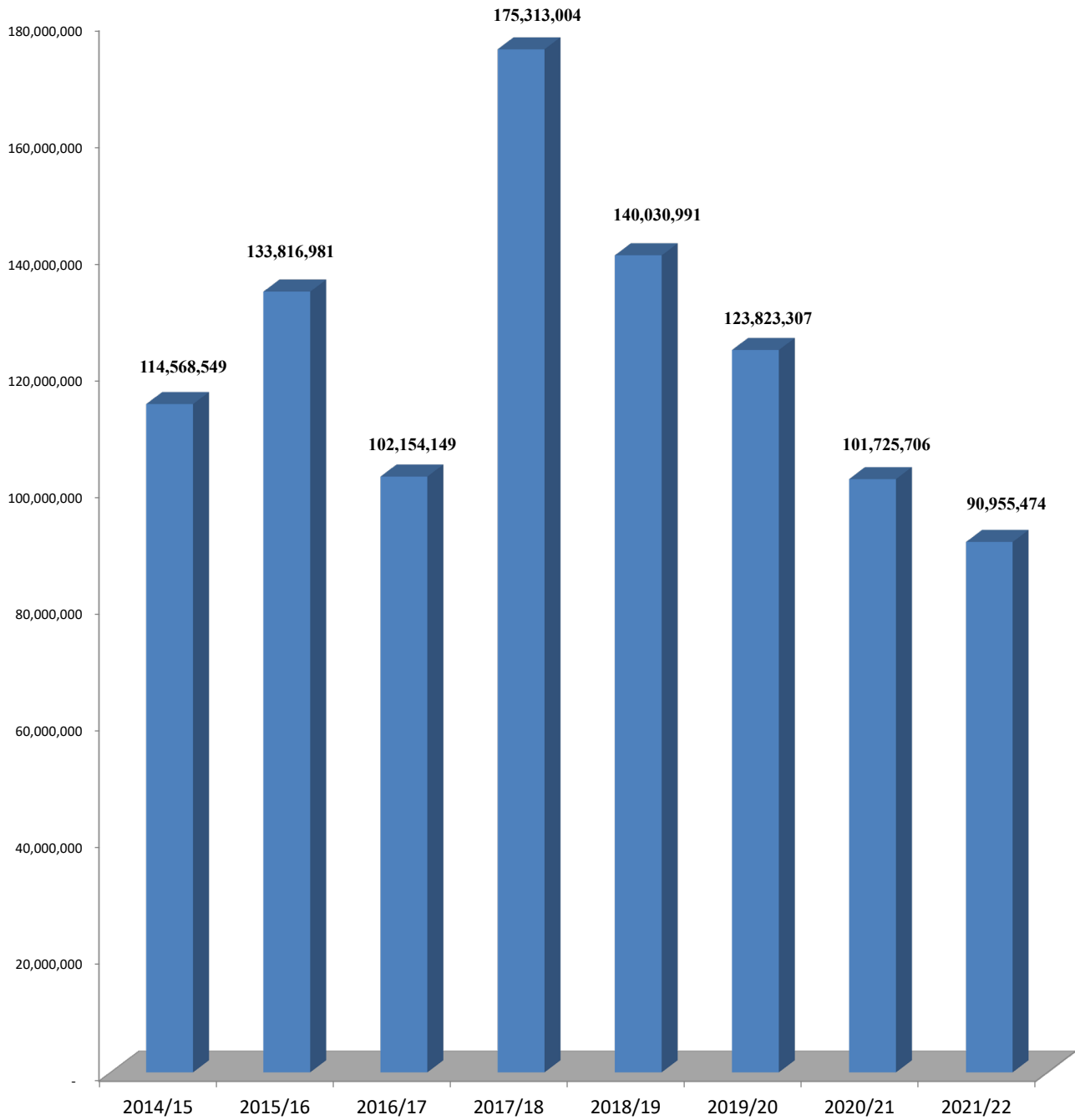
As previously noted, the District follows the legal requirements of the State of Missouri for fund accounting. Our fund groups include the General fund, Special Revenue fund, Debt Service fund and Capital Projects fund. Overall, the District is projecting our Operating fund balances to improve over through the 2024/25 school year. This is based on current factors known, including a strong local economic base, support at the State level and District direction of providing a balanced budget on an annual basis. Our self-supporting funds, including Child Nutrition and Community Education, were able to navigate through the school closures and are anticipating activities and operations to return to a normal setting. The Debt Service fund follows the State requirements to ensure funding is sufficient to cover current and future debt obligations and current local conditions has allowed the forecasted debt service levy transition to possibly occur in the 2022/23 school year pending voter approval. The bond issue fund will continue to decrease over the next couple school years as we spend down previously issued bonds that were sold in a competitive fashion. At this time there is no future bond issue planned. The District follows our policies of ensuring we have sufficient fund balance to prevent the use of TAN's. This allows us to meet our expectation of maintaining AAA rating with S&P. Currently, there are no material negative trends that may impact District fund balances or reserves.

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

	General	Special Revenue	Debt Service Fund	Capital	Total
Estimated Fund Balances					
Nonspendable					
Prepaid items	\$ 1,591,079	\$ -	\$ -	\$ -	\$ 1,591,079
Inventory	955,211	-	-	-	955,211
Restricted					
Teacher salaries and benefits	-	27,447,216	-	-	27,447,216
Retirement of debt	-	-	21,356,641	-	21,356,641
Assigned					
Other capital projects	-	-	-	16,884,652	16,884,652
Unassigned	33,490,908	-	-	-	33,490,908
Total Fund Balance - June 30, 2021	\$ 36,037,197	\$ 27,447,216	\$ 21,356,641	\$ 16,884,652	\$ 101,725,706
Estimated Fund Balances					
Nonspendable					
Prepaid items	\$ 1,622,900	\$ -	\$ -	\$ -	\$ 1,622,900
Inventory	969,538	-	-	-	969,538
Restricted					
Teacher salaries and benefits	-	25,817,957	-	-	25,817,957
Retirement of debt	-	-	21,711,018	-	21,711,018
Assigned					
Other capital projects	-	-	-	7,385,298	7,385,298
Unassigned	33,448,762	-	-	-	33,448,762
Total Fund Balance - June 30, 2022	\$ 36,041,201	\$ 25,817,957	\$ 21,711,018	\$ 7,385,298	\$ 90,955,474

The District implemented GASB Statement No. 74 and GASB Statement No. 75 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2021/22 budget. As of July 1, 2020, the actuarial accrued liability for benefits was \$54,539,929, 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**



**ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2021/22**

REVENUE

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
REVENUE								
Incidental Fund	\$ 69,870,251	\$ 71,790,145	\$ 75,438,925	\$ 79,260,231	\$ 78,953,086	\$ 79,096,618	\$ 82,643,539	\$ 82,828,070
Child Nutrition Services	9,091,889	8,642,483	7,081,704	4,788,846	8,096,429	8,177,398	8,259,169	8,341,762
Student Activities	4,820,337	4,781,881	3,018,498	1,750,000	3,500,000	3,500,000	3,500,000	3,500,000
Other Activities	50,038	57,376	30,606	40,260	25,850	25,850	25,850	25,850
Community Education	14,527,438	14,728,738	11,403,345	7,855,644	12,420,115	14,437,872	14,582,249	14,728,071
GENERAL FUNDS	98,359,952	100,000,622	96,973,078	93,694,981	102,995,480	105,237,738	109,010,807	109,423,753
TEACHERS FUND	149,597,490	155,069,987	162,581,252	156,850,439	158,328,474	161,892,336	161,074,635	162,976,671
Building Fund	3,181,366	3,294,274	3,545,097	2,903,390	1,878,941	7,909,895	14,367,213	14,508,402
Capital Projects (Bond Issue)	69,193,593	1,380,722	34,350,949	101,595	57,200	19,250	5,000	-
BUILDING FUNDS	72,374,958	4,674,996	37,896,047	3,004,985	1,936,141	7,929,145	14,372,213	14,508,402
DEBT SERVICE FUND	58,613,986	29,219,620	32,355,264	30,365,631	31,274,377	25,106,520	19,211,008	19,174,513
TOTAL ALL FUNDS	\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472	\$ 300,165,739	\$ 303,668,663	\$ 306,083,339

EXPENDITURES

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
EXPENDITURES								
Incidental Fund	\$ 73,011,800	\$ 74,296,598	\$ 72,041,163	\$ 76,556,294	\$ 78,107,945	\$ 79,398,931	\$ 80,157,139	\$ 80,670,414
Child Nutrition Services	8,227,338	7,949,522	7,081,179	5,525,280	8,092,324	8,112,367	8,132,459	8,152,596
Student Activities	4,522,780	4,396,357	2,761,227	1,705,976	3,250,002	3,250,002	3,250,002	3,250,002
Other Activities	56,782	52,174	15,779	3,012	16,375	16,375	16,375	16,375
Community Education	13,688,009	14,027,506	13,211,866	10,071,156	13,281,877	13,359,550	13,450,248	13,541,787
GENERAL FUNDS	99,506,709	100,722,156	95,111,213	93,861,718	102,748,523	104,137,225	105,006,223	105,631,174
TEACHERS FUND	150,737,803	152,695,621	153,948,976	157,004,446	159,957,733	161,569,800	163,197,970	164,842,448
Building Fund	4,025,865	2,584,273	5,162,791	4,071,414	1,569,783	7,560,260	14,060,260	14,060,261
Capital Projects (Bond Issue)	24,659,784	36,139,860	31,780,112	20,948,306	10,108,665	4,400,000	1,107,778	-
BUILDING FUNDS	28,685,648	38,724,133	36,942,902	25,019,720	11,678,448	11,960,260	15,168,038	14,060,261
DEBT SERVICE FUND	26,857,371	32,105,328	60,010,232	30,127,802	30,920,000	24,710,000	17,940,000	16,950,000
TOTAL ALL FUNDS	\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ 302,377,285	\$ 301,312,231	\$ 301,483,883
ENDING FUND BALANCE	\$ 175,313,004	\$ 140,030,991	\$ 123,823,307	\$ 101,725,657	\$ 90,955,425	\$ 88,743,879	\$ 91,100,311	\$ 95,699,767

SUMMARY OF OPERATING FUNDS

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY AND BUDGET**

SUMMARY OF OPERATING FUNDS

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Property Taxes	\$ 136,308,473	\$ 142,578,756	\$ 150,627,915	\$ 145,623,855	\$ 149,837,821	\$ 155,014,062	\$ 163,091,032	\$ 164,955,314
Proposition C Sales Tax	17,845,793	18,619,617	18,816,315	19,129,585	19,596,160	20,045,307	20,245,760	20,448,218
M&M Surcharge	10,895,109	10,728,871	13,001,625	12,273,668	11,557,450	12,300,833	13,150,097	13,289,600
Interest	678,554	1,220,099	960,422	207,789	113,387	7,185	7,185	7,185
VICC Cost of Educ. Reimb.	9,563,008	9,004,017	8,276,237	7,541,812	6,842,702	6,257,503	5,723,055	5,241,827
Other	1,752,860	1,839,503	2,538,849	1,159,415	1,516,494	1,606,867	1,610,611	1,618,749
Local Subtotal	177,043,796	183,990,863	194,221,364	185,936,124	189,464,014	195,231,757	203,827,740	205,560,893
County								
Other	3,248,114	3,237,600	3,346,656	3,273,308	3,265,689	3,381,966	3,496,398	3,514,246
County Subtotal	3,248,114	3,237,600	3,346,656	3,273,308	3,265,689	3,381,966	3,496,398	3,514,246
State								
Foundation Formula	23,270,454	23,732,265	26,416,243	28,171,813	28,521,205	28,496,481	28,909,296	29,322,110
Transportation	1,248,218	1,491,029	1,435,885	1,531,854	1,569,037	1,569,037	1,569,037	1,569,037
Educ/Screening Prog. (PAT)	397,719	439,660	544,730	375,000	375,000	375,000	375,000	375,000
Early Childhood Special Ed	6,419,602	7,130,439	6,987,632	6,580,922	6,268,131	6,330,812	6,394,120	6,458,061
Classroom Trust Fund and Other	7,653,883	7,663,293	6,143,627	7,744,241	7,382,325	7,883,696	7,883,696	7,883,696
State Subtotal	38,989,876	40,456,686	41,528,116	44,403,830	44,115,698	44,655,026	45,131,149	45,607,904
Federal								
Early Childhood Special Ed	900,965	69,742	69,401	69,742	69,742	69,742	69,742	69,742
Other	1,987,581	1,952,014	2,056,714	4,957,056	1,871,358	5,186,358	5,186,358	5,186,358
Federal Subtotal	2,888,546	2,021,756	2,126,115	5,026,798	1,941,100	5,256,100	5,256,100	5,256,100
Other Revenue Sources	478,775	447,501	343,023	374,000	374,000	374,000	374,000	374,000
Total Revenue	\$ 222,649,106	\$ 230,154,405	\$ 241,565,274	\$ 239,014,060	\$ 239,160,501	\$ 248,898,849	\$ 258,085,387	\$ 260,313,143
Expenditures								
Salaries	\$ 150,885,031	\$ 153,055,170	\$ 154,161,157	\$ 157,018,388	\$ 158,640,598	\$ 160,448,590	\$ 162,084,976	\$ 163,737,730
Benefits	45,503,166	46,539,835	47,832,161	48,924,550	50,163,844	50,653,005	51,147,038	51,646,019
Purchased Services	11,054,472	11,539,676	10,821,191	12,623,627	13,719,653	14,075,553	14,181,512	14,187,530
Supplies	16,306,933	15,857,537	13,175,629	14,994,175	15,541,583	15,791,583	15,941,583	15,941,583
Lease Payment	1,431,227	1,358,136	1,421,141	1,371,718	1,367,161	1,365,798	1,362,709	1,359,532
Capital	2,594,637	1,226,137	3,741,650	2,699,696	202,622	6,194,462	12,697,551	12,700,729
Total Expenditures	\$ 227,775,467	\$ 229,576,492	\$ 231,152,930	\$ 237,632,154	\$ 239,635,461	\$ 248,528,991	\$ 257,415,369	\$ 259,573,123
Transfer	1,662,036	1,212,276	1,037,487	242,953	585,000	200,000	200,000	200,000
Net Change	(3,464,325)	1,790,190	11,449,831	1,624,859	110,040	569,858	870,018	940,020
Beginning Fund Balance	48,265,276	44,800,952	46,591,141	58,040,972	59,665,831	59,775,871	60,345,729	61,215,747
Ending Fund Balance	\$ 44,800,952	\$ 46,591,141	\$ 58,040,972	\$ 59,665,831	\$ 59,775,871	\$ 60,345,729	\$ 61,215,747	\$ 62,155,767

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2021/22

SOURCE	OBJECT CODE	ACTUAL	PROJECTED	BUDGET
		PRIOR YEAR 2019/20	CURRENT YEAR 2020/21	NEXT YEAR 2021/22
LOCAL SOURCES				
Current Taxes	5111	\$ 148,434,245	\$ 146,364,284	\$ 150,222,684
Delinquent Taxes	5112	1,365,862	(1,050,000)	(616,681)
Sales Taxes	5113	18,816,315	19,129,585	19,596,160
Financial Institution Tax	5114	821,304	154,650	225,000
M & M Surtaxes	5115	13,001,625	12,273,668	11,557,450
In Lieu Of Tax	5116	6,504	154,921	6,818
Day Tuition	5121	137,991	102,975	102,975
Investment Earnings	5141	960,422	207,789	113,387
Admissions	5171	132,411	128,604	-
Student Activities	5179	111,202	75,000	171,760
Community Services	5180	154,296	-	-
Grants	5193	2,000	-	-
VICC Cost Of Educ Reimb	5197	8,276,237	7,541,812	6,842,702
Miscellaneous Local Rev	5191,4,5,6,8,9	1,433,405	308,581	658,581
TOTAL LOCAL SOURCES		\$ 193,653,819	\$ 185,391,869	\$ 188,880,836
COUNTY SOURCES				
Fines, Forfeit & Escheat	5211	314,432	169,044	169,507
State Assessed Utility	5221	2,974,829	3,046,503	3,038,972
County Stock Insurance Fund	5222	57,394	57,761	57,210
TOTAL COUNTY SOURCES		\$ 3,346,656	\$ 3,273,308	\$ 3,265,689
STATE SOURCES				
Foundation Formula	5311	26,416,243	28,171,813	28,521,205
Transportation	5312	1,435,885	1,531,854	1,569,037
ECSE-State And Homebound	5313-5314	6,987,632	6,580,922	6,268,131
Classroom Trust Fund	5319	6,043,140	7,708,624	7,277,707
Educ Screening Prog	5324	544,730	375,000	375,000
Vocational Tech Aid	5332	94,362	6,000	75,000
Resid. Placement Excess	5369	5,880	29,617	29,618
Other State Revenue	5397	244	-	-
TOTAL STATE SOURCES		\$ 41,528,116	\$ 44,403,830	\$ 44,115,698
FEDERAL SOURCES				
ROTC Reimbursement	5418	138,744	112,532	112,532
Medicaid	5412	87,360	124,777	76,814
CARES -ESSER	5424	-	43,546	-
Voc. Ed. Carl Perkins	5427	143,929	196,026	89,031
CARES - CRF	5428	-	1,620,545	185,000
ECSE-Federal	5442	69,401	69,742	69,742
Title I	5451	1,020,396	1,300,000	1,050,000
Title IV	5461	92,752	38,641	-
Title III Eng. Lang. Acq	5462	127,713	120,000	90,544
Title II Classroom Size Reduction	5465	257,356	295,000	267,437
FEMA	5477	149,420	1,069,630	-
Other Fed	5497	39,045	36,359	-
TOTAL FEDERAL SOURCES		\$ 2,126,115	\$ 5,026,798	\$ 1,941,100
TOTAL REVENUES		\$ 240,654,705	\$ 238,095,805	\$ 238,203,323
OTHER REVENUE SOURCES				
Interest	5142,5144	567,545	544,255	583,178
Other Non-Current Sources	5630-99	63,564	24,000	24,000
Transportation	5841,5842	279,459	350,000	350,000
TOTAL OTHER REVENUE SOURCES		\$ 910,568	\$ 918,255	\$ 957,178
TOTAL ALL SOURCES		\$ 241,565,274	\$ 239,014,060	\$ 239,160,501

GENERAL FUNDS

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY AND BUDGET**

SUMMARY GENERAL FUNDS 110, 120, 140, 160, & 170

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Property Taxes	\$ 57,123,647	\$ 57,780,115	\$ 61,881,397	\$ 64,193,835	\$ 65,553,525	\$ 62,469,108	\$ 65,607,217	\$ 65,740,249
M&M Surcharge	4,565,882	4,347,881	5,341,366	5,410,454	5,056,344	4,957,102	5,289,927	5,296,342
Interest	398,422	687,344	508,995	93,534	48,514	(2,133)	(2,133)	(2,133)
Other	26,919,530	27,224,231	20,182,981	10,886,374	22,911,296	25,077,309	25,281,913	25,495,405
Local Subtotal	89,007,481	90,039,571	87,914,738	80,584,197	93,569,679	92,501,386	96,176,924	96,529,863
County								
Other	1,279,105	1,248,625	1,246,850	1,366,684	1,352,718	1,295,039	1,338,812	1,344,525
County Subtotal	1,279,105	1,248,625	1,246,850	1,366,684	1,352,718	1,295,039	1,338,812	1,344,525
State								
Transportation	1,248,218	1,491,029	1,435,885	1,531,854	1,569,037	1,569,037	1,569,037	1,569,037
Educ/Screening Prog. (PAT)	392,067	305,790	256,023	178,535	178,535	178,535	178,535	178,535
Early Childhood Special Ed	3,017,213	3,817,117	3,284,187	3,083,106	3,113,937	3,145,076	3,176,527	3,208,292
Classroom Trust Fund and Other	120,712	149,488	143,229	97,729	204,571	205,512	206,462	207,419
State Subtotal	4,778,210	5,763,424	5,119,324	4,891,224	5,066,080	5,098,160	5,130,561	5,163,283
Federal								
Early Childhood Special Ed	-	-	69,401	-	-	-	-	-
Other	2,842,440	2,526,178	2,338,609	6,501,206	2,655,486	5,991,621	6,012,963	6,034,520
Federal Subtotal	2,842,440	2,526,178	2,408,010	6,501,206	2,655,486	5,991,621	6,012,963	6,034,520
Other Revenue Sources	452,716	422,825	284,156	351,670	351,517	351,532	351,547	351,562
Total Revenue	\$ 98,359,952	\$ 100,000,622	\$ 96,973,078	\$ 93,694,981	\$ 102,995,480	\$ 105,237,738	\$ 109,010,807	\$ 109,423,753
Expenditures								
Salaries	\$ 46,804,905	\$ 47,701,055	\$ 47,893,300	\$ 47,185,507	\$ 48,484,195	\$ 49,127,963	\$ 49,600,683	\$ 50,078,010
Benefits	14,432,683	15,039,221	15,612,311	15,105,166	16,003,555	16,139,963	16,277,697	16,416,757
Purchased Services	14,839,837	15,329,882	13,565,359	13,286,124	15,825,402	16,175,709	16,276,016	16,276,324
Supplies	23,429,283	22,651,997	18,040,244	18,284,921	22,298,751	22,556,869	22,715,005	22,723,160
Capital	-	-	-	-	136,620	136,721	136,822	136,923
Total Expenditures	\$ 99,506,709	\$ 100,722,156	\$ 95,111,213	\$ 93,861,718	\$ 102,748,523	\$ 104,137,225	\$ 105,006,223	\$ 105,631,174

**ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
INCIDENTAL FUND (110)**

REVENUE EXPLANATION			
511-5122	Local - Property Taxes	\$	65,452,105
5115	Local - Merchants and Manufacturers Taxes (M&M)		5,056,344
5141-5144	Local - Interest on Investments & Delinquent Taxes		48,514
5198	Other Local		1,185,037
5221	County - Assessed Utility Tax		1,329,539
5222	County Stock Insurance Fund		23,179
5312	State - Transportation		1,569,037
5314	State - Early Childhood Special Ed		3,113,937
5324	State - Educ. Screening (Parents as Teachers)		178,535
	Other State		104,618
5418-5499	Federal		542,241
5800	Transportation Amounts Received From Other LEAs		350,000
TOTAL REVENUE		\$	78,953,086
Please see the General Revenue Explanation (page 158) 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 \$1.5700 of the 2021/22 budgeted \$4.2686 tax levy.			

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
INCIDENTAL FUND (110)

EXPENDITURE EXPLANATION		
6100	Salaries and Wages - Classified	\$ 36,628,307
These expenditures are for certificated and non-certificated employees and administrators serving in a non-teaching position. For 2021/22, salary increases approved by the Board of Education impacting employees in the incidental fund was approximately 3.0%.		
6200	Benefits	12,808,402
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	13,129,653
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:		
Instruction Services		\$ 876,800
Instr Program Imp Service		658,000
Pupil Services		20,000
Staff Services		12,000
Audit Services		30,000
Data Processing/Tech Services		429,315
Legal Services		165,000
Election Services		30,000
Other Professional Services		668,309
Contract Services		156,600
Cleaning Services		600
Repairs and Maintenance		527,987
Rentals - Land & Buildings		71,000
Rentals - Equipment		141,625
Water and Sewer		550,000
Trash Removal		183,134
Technology Repairs and Maint		1,261,254
Technology Rentals-Equipment		185,550
Other Property Services		506,000
Contr Transp To - From School		371,183
Nonroute Contract Transp		678,525
Nonroute Transport Chargeback		(650,000)
Admin Development		611,690
Mileage		195,370
Meeting Expenses		100
Property Insurance		1,108,291
Liability Insurance		713,365
Fidelity Bond Premium		100
Communication		1,215,910
Advertising		11,100
Printing And Binding		29,200
Dues and Memberships		272,071
Other Purchased Services		2,099,574
TOTAL		\$ 13,129,653

**ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
INCIDENTAL FUND (110)**

EXPENDITURE EXPLANATION: CONTINUED																																															
6400	Supplies	15,541,583																																													
These expenditures are for the cost of materials that are expendable and are consumed during the year to support our buildings and staff. The District continues to rollout curriculum adoptions in 2021/22. The following are the general categories of supplies and expenditures:																																															
<table border="1"> <tr> <td>Supplies</td><td>\$</td><td>5,635,952</td></tr> <tr> <td>Transportation Shop Supplies</td><td></td><td>267,500</td></tr> <tr> <td>Technology Related Supplies</td><td></td><td>2,367,678</td></tr> <tr> <td>Food and Meals (Non-Travel)</td><td></td><td>51,079</td></tr> <tr> <td>Furniture and Equipment < 1K</td><td></td><td>47,550</td></tr> <tr> <td>Misc - Material & Supplies</td><td></td><td>11,350</td></tr> <tr> <td>Textbooks</td><td></td><td>473,495</td></tr> <tr> <td>Library Books</td><td></td><td>332,671</td></tr> <tr> <td>Resource Materials</td><td></td><td>211,808</td></tr> <tr> <td>Electric</td><td></td><td>4,525,000</td></tr> <tr> <td>Gas - Natural</td><td></td><td>725,000</td></tr> <tr> <td>Gasoline - Diesel</td><td></td><td>50,000</td></tr> <tr> <td>Diesel Fuel</td><td></td><td>500,000</td></tr> <tr> <td>Unleaded Gas</td><td></td><td>342,500</td></tr> <tr> <td>TOTAL</td><td>\$</td><td>15,541,583</td></tr> </table>			Supplies	\$	5,635,952	Transportation Shop Supplies		267,500	Technology Related Supplies		2,367,678	Food and Meals (Non-Travel)		51,079	Furniture and Equipment < 1K		47,550	Misc - Material & Supplies		11,350	Textbooks		473,495	Library Books		332,671	Resource Materials		211,808	Electric		4,525,000	Gas - Natural		725,000	Gasoline - Diesel		50,000	Diesel Fuel		500,000	Unleaded Gas		342,500	TOTAL	\$	15,541,583
Supplies	\$	5,635,952																																													
Transportation Shop Supplies		267,500																																													
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Diesel Fuel		500,000																																													
Unleaded Gas		342,500																																													
TOTAL	\$	15,541,583																																													
TOTAL EXPENDITURES		\$ 78,107,945																																													

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
INCIDENTAL FUND (110)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Property Taxes	\$ 57,123,647	\$ 57,780,115	\$ 61,881,397	\$ 64,193,835	\$ 65,553,525	\$ 62,469,108	\$ 65,607,217	\$ 65,740,249
M&M Surcharge	4,565,882	4,347,881	5,341,366	5,410,454	5,056,344	4,957,102	5,289,927	5,296,342
Interest	398,422	687,344	508,995	93,534	48,514	(2,133)	(2,133)	(2,133)
VICC Cost of Educ. Reimb.	-	-	-	-	-	-	-	-
Other	939,501	1,142,066	619,179	752,102	1,083,617	1,172,996	1,173,759	1,181,365
Local Subtotal	63,027,453	63,957,406	68,350,936	70,449,925	71,742,000	68,597,073	72,068,770	72,215,823
County								
Assessed Utility Tax	1,279,105	1,248,625	1,246,850	1,366,684	1,352,718	1,295,039	1,338,812	1,344,525
County Subtotal	1,279,105	1,248,625	1,246,850	1,366,684	1,352,718	1,295,039	1,338,812	1,344,525
State								
Transportation	1,248,218	1,491,029	1,435,885	1,531,854	1,569,037	1,569,037	1,569,037	1,569,037
Ed/Screen Prg (PAT)	392,067	305,790	256,023	178,535	178,535	178,535	178,535	178,535
Early Childhood Spec. Ed	3,017,213	3,817,117	3,284,187	3,083,106	3,113,937	3,145,076	3,176,527	3,208,292
Other	19,252	47,631	37,197	35,617	104,618	104,617	104,617	104,617
State Subtotal	4,676,750	5,661,567	5,013,292	4,829,112	4,966,127	4,997,265	5,028,716	5,060,481
Federal								
Early Childhood Spec. Ed	-	-	69,401	-	-	-	-	-
Other	437,845	501,193	478,987	2,264,510	542,241	3,857,241	3,857,241	3,857,241
Contr. Ed. Srv.-Other LEA	449,098	421,354	279,459	350,000	350,000	350,000	350,000	350,000
Federal Subtotal	886,943	922,547	827,846	2,614,510	892,241	4,207,241	4,207,241	4,207,241
Total Revenue	\$ 69,870,251	\$ 71,790,145	\$ 75,438,925	\$ 79,260,231	\$ 78,953,086	\$ 79,096,618	\$ 82,643,539	\$ 82,828,070
Expenditures								
Salaries	\$ 34,994,898	\$ 35,644,243	\$ 36,210,480	\$ 37,170,859	\$ 36,628,307	\$ 37,203,674	\$ 37,595,113	\$ 37,990,462
Benefits	11,301,566	11,856,278	12,400,493	12,280,321	12,808,402	12,924,021	13,040,790	13,158,716
Purchased Services	10,408,404	10,938,539	10,254,562	12,110,939	13,129,653	13,479,653	13,579,653	13,579,653
Supplies	16,306,933	15,857,537	13,175,629	14,994,175	15,541,583	15,791,583	15,941,583	15,941,583
Total Expenditures	\$ 73,011,800	\$ 74,296,598	\$ 72,041,163	\$ 76,556,294	\$ 78,107,945	\$ 79,398,931	\$ 80,157,139	\$ 80,670,414
Beginning Fund Balance	28,967,033	26,315,250	24,493,797	27,922,066	30,626,003	32,056,144	31,953,831	34,640,231
Transfer	489,766	685,000	30,508	-	585,000	200,000	200,000	200,000
Ending Fund Balance	\$ 26,315,250	\$ 24,493,797	\$ 27,922,066	\$ 30,626,003	\$ 32,056,144	\$ 31,953,831	\$ 34,640,231	\$ 36,997,887

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
CHILD NUTRITION SERVICES (120)

REVENUE EXPLANATION			
5100	Local	\$	5,929,714
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.			
5300	State		51,953
The State Department distributes money based on the number of meals served. The Child Nutrition Department provides an estimate of the revenue.			
5400	Federal		2,113,245
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.			
5600	Sale of Property		1,517
TOTAL REVENUE		\$	8,096,429

EXPENDITURE EXPLANATION			
6100	Salaries and Wages	\$	3,495,180
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 3.0% increase to employees for the 2021/22 school year.			
6200	Benefits		1,113,819
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		123,323
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		3,244,702
Supply costs include the inventory purchased for the cafeteria program as well as non-program sales.			
6500	Capital		115,300
These costs are associated with refresh of certain kitchen equipment.			
TOTAL EXPENDITURES		\$	8,092,324

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
CHILD NUTRITION SERVICES (120)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Other	6,638,126	6,566,171	5,163,353	550,480	5,929,714	5,989,011	6,048,899	6,109,391
Local Subtotal	6,638,126	6,566,171	5,163,353	550,480	5,929,714	5,989,011	6,048,899	6,109,391
County								
State								
Other	51,460	49,856	54,032	-	51,953	52,475	53,001	53,530
State Subtotal	51,460	49,856	54,032	-	51,953	52,475	53,001	53,530
Federal								
Other	2,398,686	2,024,985	1,859,622	4,236,696	2,113,245	2,134,380	2,155,722	2,177,279
Contr. Ed. Srv.-Other LEA	3,618	1,471	4,697	1,670	1,517	1,532	1,547	1,562
Federal Subtotal	2,402,303	2,026,456	1,864,319	4,238,366	2,114,762	2,135,912	2,157,269	2,178,841
Total Revenue	\$ 9,091,889	\$ 8,642,483	\$ 7,081,704	\$ 4,788,846	\$ 8,096,429	\$ 8,177,398	\$ 8,259,169	\$ 8,341,762
Expenditures								
Salaries	\$ 3,313,091	\$ 3,278,770	\$ 3,153,523	\$ 2,697,708	\$ 3,495,180	\$ 3,503,916	\$ 3,512,675	\$ 3,521,456
Benefits	1,018,873	1,014,196	975,288	860,496	1,113,819	1,116,600	1,119,389	1,122,181
Purchased Services	79,937	82,589	83,036	67,992	123,323	123,630	123,937	124,245
Supplies	3,815,437	3,573,966	2,869,332	1,899,084	3,244,702	3,252,820	3,260,956	3,269,111
Capital	-	-	-	-	115,300	115,401	115,502	115,603
Total Expenditures	\$ 8,227,338	\$ 7,949,522	\$ 7,081,179	\$ 5,525,280	\$ 8,092,324	\$ 8,112,367	\$ 8,132,459	\$ 8,152,596
Beginning Fund Balance	2,944,336	2,875,830	2,868,584	2,178,875	1,225,301	644,406	509,437	436,147
Transfer	(933,057)	(700,207)	(690,234)	(217,140)	(585,000)	(200,000)	(200,000)	(200,000)
Ending Fund Balance	\$ 2,875,830	\$ 2,868,584	\$ 2,178,875	\$ 1,225,301	\$ 644,406	\$ 509,437	\$ 436,147	\$ 425,313

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
STUDENT ACTIVITES FUND (140)

REVENUE EXPLANATION		
5179 Local	\$	3,500,000
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	\$	3,500,000

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	\$	153,236
These salaries are for miscellaneous expenditures related to student activities such as timekeepers and supervisors at sports competitions or for teacher substitutes.		
6200 Benefits		22,215
These are costs related to the above mentioned salaries and wages including payroll tax and retirement costs.		
6300 Purchased Services		742,317
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		2,332,234
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.		
TOTAL EXPENDITURES	\$	3,250,002

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
STUDENT ACTIVITIES (140)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Other	\$ 4,814,202	\$ 4,781,881	\$ 3,018,498	\$ 1,750,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Local Subtotal	4,814,427	4,781,881	3,018,498	1,750,000	3,500,000	3,500,000	3,500,000	3,500,000
Federal								
Other	5,910	-	-	-	-	-	-	-
Federal Subtotal	5,910	-	-	-	-	-	-	-
Total Revenue	\$ 4,820,337	\$ 4,781,881	\$ 3,018,498	\$ 1,750,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Expenditures								
Salaries	\$ 221,478	\$ 252,813	\$ 157,895	\$ 80,436	\$ 153,236	\$ 153,236	\$ 153,236	\$ 153,236
Benefits	29,259	35,128	21,798	11,661	22,215	22,215	22,215	22,215
Purchased Services	1,703,519	1,632,495	1,083,532	389,653	742,317	742,317	742,317	742,317
Supplies	2,568,523	2,475,921	1,498,002	1,224,226	2,332,234	2,332,234	2,332,234	2,332,234
Capital	-	-	-	-	-	-	-	-
Total Expenditures	\$ 4,522,780	\$ 4,396,357	\$ 2,761,227	\$ 1,705,976	\$ 3,250,002	\$ 3,250,002	\$ 3,250,002	\$ 3,250,002
Beginning Fund Balance	2,481,212	2,647,695	2,906,261	3,016,086	3,060,110	3,310,108	3,560,106	3,810,104
Transfer	(131,074)	(126,958)	(147,447)	-	-	-	-	-
Ending Fund Balance	\$ 2,647,695	\$ 2,906,261	\$ 3,016,086	\$ 3,060,110	\$ 3,310,108	\$ 3,560,106	\$ 3,810,104	\$ 4,060,102

**ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
COMMUNITY EDUCATION FUND (160)**

REVENUE EXPLANATION			
5122	Summer School Tuition	\$	107,937
5179	Other Pupil Activity Income	\$	2,471,800
5180	Local-Community Service/Education Programs		9,168,244
	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 Outdoor Education Center – a 300+ acre outdoor education center located within Babler State Park 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.		
5191	Rentals		630,134
	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.		
5397	Other State Revenue		42,000
TOTAL REVENUE		\$	12,420,115

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
COMMUNITY EDUCATION FUND (160)

EXPENDITURE EXPLANATION	
6100 Salaries and Wages 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 3.0% increase to employees for the 2021/22 school year.	\$ 8,207,472
6200 Benefits 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.	2,059,119
6300 Purchased Services Purchased services for Community Education includes payments to collaborative partners, equipment repairs, contracted transportation, postage and professional development training.	1,822,460
6400 Supplies 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.	1,171,506
6500 Capital 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.	21,320
TOTAL EXPENDITURES	\$ 13,281,877

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
COMMUNITY EDUCATION FUND (160)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local Programs	\$ 14,485,438	\$ 14,686,738	\$ 11,361,345	\$ 7,799,244	\$ 12,378,115	\$ 14,395,452	\$ 14,539,405	\$ 14,684,799
Local Subtotal	14,485,438	14,686,738	11,361,345	7,799,244	12,378,115	14,395,452	14,539,405	14,684,799
State	42,000	42,000	42,000	56,400	42,000	42,420	42,844	43,272
State Subtotal	42,000	42,000	42,000	56,400	42,000	42,420	42,844	43,272
Total Revenue	\$ 14,527,438	\$ 14,728,738	\$ 11,403,345	\$ 7,855,644	\$ 12,420,115	\$ 14,437,872	\$ 14,582,249	\$ 14,728,071
Expenditures								
Salaries	\$ 8,275,438	\$ 8,525,229	\$ 8,371,570	\$ 7,236,504	\$ 8,207,472	\$ 8,267,137	\$ 8,339,659	\$ 8,412,856
Benefits	2,082,820	2,133,619	2,214,758	1,952,688	2,059,119	2,077,127	2,095,303	2,113,645
Purchased Services	2,616,976	2,646,111	2,135,802	716,352	1,822,460	1,822,460	1,822,460	1,822,460
Supplies	712,776	722,547	489,735	165,612	1,171,506	1,171,506	1,171,506	1,171,506
Capital	-	-	-	-	21,320	21,320	21,320	21,320
Total Expenditures	\$ 13,688,009	\$ 14,027,506	\$ 13,211,866	\$ 10,071,156	\$ 13,281,877	\$ 13,359,550	\$ 13,450,248	\$ 13,541,787
Beginning Fund Balance	3,987,843	4,233,012	4,529,133	2,551,315	309,990	(551,772)	526,550	1,658,551
Transfer	(594,259)	(405,111)	(169,299)	(25,813)	-	-	-	-
Ending Fund Balance	\$ 4,233,012	\$ 4,529,133	\$ 2,551,315	\$ 309,990	\$ (551,772)	\$ 526,550	\$ 1,658,551	\$ 2,844,835

TEACHERS FUND

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
SPECIAL REVENUE (TEACHERS) FUND (200)

REVENUE EXPLANATION			
5111-5112	Local - Property Taxes	\$	82,486,329
5113	Local - Sales Tax (Proposition C)		19,596,160
5115	Local - Merchants and Manufacturers Taxes (M&M)		6,372,282
5141-5144	Local - Interest on Investments and Delinquent Taxes		51,616
5197	VICC - Cost of Education Reimbursement		6,842,702
5198	Other Local		554,238
5211	County - Fines, Forfeitures, Escheats		169,507
5221	County - Assessed Utility Tax		1,675,559
5222	County Stock Insurance Fund		33,401
5311	State - Foundation Formula		28,521,205
5314	State - Early Childhood Special Ed		3,154,194
5319	State - Classroom Trust Fund		7,277,707
5324	State - Educ. Screening (Parents as Teachers)		196,465
5400	Federal		1,397,109
TOTAL REVENUE		\$	158,328,474

Please see the General Revenue Explanation (page 158) 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 is estimated to receive \$1.9786 of the 2021/22 budgeted \$4.2686 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.

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
SPECIAL REVENUE (TEACHERS) FUND (200)

EXPENDITURE EXPLANATION		
6100	Salaries and Wages	\$ 122,012,291
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 2019, the Board of Education and the Rockwood National Education Association ratified a contract through the 2021/22 school year. The budget for the 2021/22 school year includes a 3.4% increase in salary.		
6200	Benefits	37,355,442
These are expenditures for all payable related benefits on the above mentioned certificated employees including retirement costs, Medicare and insurance costs.		
6300	Purchased Services	590,000
This expenditure is for the pass-through funding to Special School District for instructional services.		
TOTAL EXPENDITURES		\$ 159,957,733

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

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
SPECIAL REVENUE (TEACHERS) FUND (200)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Property Taxes	\$ 76,688,006	\$ 82,038,268	\$ 87,103,140	\$ 79,820,739	\$ 82,614,143	\$ 85,384,220	\$ 84,462,717	\$ 86,062,268
Prop C Sales Tax	17,845,793	18,619,617	18,816,315	19,129,585	19,596,160	20,045,307	20,245,760	20,448,218
M&M Surcharge	6,129,657	6,173,276	7,518,410	6,727,537	6,372,282	6,775,486	6,810,234	6,933,566
Interest	261,614	484,875	385,780	91,526	51,616	6,716	6,716	6,716
VICC Cost of Educ. Reimb.	9,563,008	9,004,017	8,276,237	7,541,812	6,842,702	6,257,503	5,723,055	5,241,827
Other	505,732	537,534	531,769	401,296	426,424	427,670	430,670	431,116
Local Subtotal	110,993,810	116,857,589	122,631,651	113,712,495	115,903,327	118,896,902	117,679,152	119,123,711
County								
Assessed Utility Tax	1,908,473	1,941,688	2,069,655	1,872,318	1,878,467	1,940,564	1,895,941	1,908,428
County Subtotal	1,908,473	1,941,688	2,069,655	1,872,318	1,878,467	1,940,564	1,895,941	1,908,428
State								
Foundation Formula	23,270,454	23,732,265	26,416,243	28,171,813	28,521,205	28,496,481	28,909,296	29,322,110
Classroom Trust Fund	7,622,631	7,603,668	6,043,140	7,708,624	7,277,707	7,779,079	7,779,079	7,779,079
Ed/Screen Prg (PAT)	5,652	133,870	288,707	196,465	196,465	196,465	196,465	196,465
Early Childhood Spec. Ed	3,402,389	3,313,322	3,703,445	3,497,816	3,154,194	3,185,736	3,217,593	3,249,769
Other	12,000	-	104	-	-	-	-	-
State Subtotal	34,313,126	34,783,125	36,451,639	39,574,718	39,149,571	39,657,761	40,102,433	40,547,423
Federal								
Early Childhood Spec. Ed	900,965	69,742	-	69,742	69,742	69,742	69,742	69,742
Other	1,481,116	1,417,844	1,428,308	1,621,166	1,327,367	1,327,367	1,327,367	1,327,367
Federal Subtotal	2,382,081	1,487,586	1,428,308	1,690,908	1,397,109	1,397,109	1,397,109	1,397,109
Total Revenue	\$ 149,597,490	\$ 155,069,987	\$ 162,581,252	\$ 156,850,439	\$ 158,328,474	\$ 161,892,336	\$ 161,074,635	\$ 162,976,671
Expenditures								
Salaries	\$ 115,890,133	\$ 117,410,927	\$ 117,950,678	\$ 119,847,529	\$ 122,012,291	\$ 123,244,916	\$ 124,489,863	\$ 125,747,268
Benefits	34,201,601	34,683,557	35,431,668	36,644,229	37,355,442	37,728,984	38,106,248	38,487,303
Purchased Services	646,069	601,137	566,630	517,210	590,000	595,900	601,859	607,877
Total Expenditures	\$ 150,737,803	\$ 152,695,621	\$ 153,948,976	\$ 157,004,446	\$ 159,957,733	\$ 161,569,800	\$ 163,197,970	\$ 164,842,448
Beginning Fund Balance	17,734,894	16,594,582	18,968,947	27,601,223	27,447,216	25,817,957	26,140,493	24,017,158
Ending Fund Balance	\$ 16,594,582	\$ 18,968,947	\$ 27,601,223	\$ 27,447,216	\$ 25,817,957	\$ 26,140,493	\$ 24,017,158	\$ 22,151,381

DEBT SERVICE FUND

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
DEBT SERVICE FUND (300)

REVENUE EXPLANATION			
5111-5116	Local - Property Taxes	\$	28,348,683
5115	Local - Merchants and Manufacturing Taxes (M&M)		2,190,009
5141-5144	Local - Interest on Investments & Delinquent Taxes		149,120
5221	State Assessed Utility & Other		575,852
5222	County Stock Insurance Fund		10,713
TOTAL REVENUE		\$	31,274,377

Please see the General Revenue Explanation (page 158) for details concerning the Debt Service 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 Debt Service Fund is budgeted to receive \$0.6800 of the 2021/22 budgeted \$4.2686 tax levy.

EXPENDITURE EXPLANATION			
6610	Principal Payment on Current Debt	\$	23,795,000
6620	Interest Payment on Current Debt		7,120,000
6630	Fees to a Paying Agent for Services Rendered for Bond Indebtedness and Other Related Costs		5,000
TOTAL EXPENDITURES		\$	30,920,000

The following charts provide a summary of the Districts current and future debt obligations. The Districts current legal debt limitation is \$647 million and the District is well within the debt limit. We do not expect any significant change to our debt service budget. The Debt Service Fund, according to Missouri Statute, must be maintained in a separate bank account.

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
DEBT SERVICE (300)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Property Taxes	\$ 24,254,811	\$ 24,937,058	\$ 27,805,479	\$ 27,307,923	\$ 28,348,683	\$ 22,712,602	\$ 17,337,408	\$ 17,513,037
M&M Surcharge	1,938,682	1,883,279	2,411,452	2,306,507	2,190,009	1,805,014	1,399,914	1,412,923
Interest	4,188,274	842,358	590,304	65,701	39,421	9,855	9,855	9,855
Other	906,627	936,173	893,200	102,278	109,699	105,418	105,098	(119,566)
Local Subtotal	31,288,394	28,598,867	31,700,436	29,782,409	30,687,812	24,632,889	18,852,275	18,816,249
County								
Assessed Utility Tax	635,591	620,753	654,828	583,222	586,565	473,631	358,733	358,264
County Subtotal	635,591	620,753	654,828	583,222	586,565	473,631	358,733	358,264
Other - Bond Refinance	26,690,000	-	-	-	-	-	-	-
Total Revenue	\$ 58,613,986	\$ 29,219,620	\$ 32,355,264	\$ 30,365,631	\$ 31,274,377	\$ 25,106,520	\$ 19,211,008	\$ 19,174,513
Expenditures								
Principal and Interest, Fees								
26,857,371	32,105,328	60,010,232	30,127,802	30,920,000	24,710,000	17,940,000	16,950,000	
Total Expenditures	\$ 26,857,371	\$ 32,105,328	\$ 60,010,232	\$ 30,127,802	\$ 30,920,000	\$ 24,710,000	\$ 17,940,000	\$ 16,950,000
Beginning Fund Balance	19,902,825	51,659,440	48,773,732	21,118,763	21,356,593	21,710,970	22,107,490	23,378,498
Ending Fund Balance	\$ 51,659,440	\$ 48,773,732	\$ 21,118,763	\$ 21,356,593	\$ 21,710,970	\$ 22,107,490	\$ 23,378,498	\$ 25,603,011

**ROCKWOOD R-VI SCHOOL DISTRICT
DEBT SERVICE FUND
DEBT RETIREMENT SUMMARY**

Fiscal Year Ended June 30,	Principal	Interest	Total	Percentage Retired
2022	23,795,000	7,112,703	30,907,703	13.80%
2023	18,745,000	5,948,953	24,693,953	10.87%
2024	12,890,000	5,038,753	17,928,753	7.48%
2025	12,445,000	4,478,253	16,923,253	7.22%
2026	31,120,000	3,916,303	35,036,303	18.05%
2027	10,360,000	2,423,753	12,783,753	6.01%
2028	6,860,000	1,954,640	8,814,640	3.98%
2029	7,175,000	1,748,840	8,923,840	4.16%
2030	4,265,000	1,547,310	5,812,310	2.47%
2031	4,500,000	1,427,890	5,927,890	2.61%
2032	4,845,000	1,294,390	6,139,390	2.81%
2033	5,065,000	1,149,040	6,214,040	2.94%
2034	5,430,000	996,525	6,426,525	3.15%
2035	5,680,000	820,745	6,500,745	3.29%
2036	6,090,000	629,995	6,719,995	3.53%
2037	6,350,000	444,775	6,794,775	3.68%
2038	6,825,000	232,050	7,057,050	3.96%
Total	\$ 172,440,000	\$ 41,164,915	\$ 213,604,915	100.00%

ROCKWOOD R-VI SCHOOL DISTRICT
DEBT SERVICE FUND
BOND SCHEDULE
2021/22

Date Issue	Description	Interest Rate Payable	Amount Original Issue	Amount Outstanding 6/30/2021	Requirements * Year Ending 6/30/2022		Requirements from FY 2023 to Maturity	
					Principal	Interest	Principal	Interest
4/30/2010	General Obligation School Bonds Series 2010(C)	3.00%	\$ 7,295,000	\$ 7,295,000	\$ -	\$ 346,513	\$ 7,295,000	\$ 1,732,563
6/11/2015	General Obligation to School Bonds Series 2015	3.25% to 5.00%	35,000,000	29,125,000	-	1,228,288	29,125,000	6,074,150
3/17/2016	General Obligation to School Bonds Series 2016	2.00% to 5.00%	72,805,000	30,255,000	13,505,000	1,177,750	16,750,000	5,700,000
12/21/2017	General Obligation School Bonds Series 2017	5.00%	26,690,000	20,865,000	7,690,000	1,043,250	13,175,000	658,750
3/15/2018	General Obligation to School Bonds Series 2018	2.65% to 5.00%	62,800,000	61,460,000	-	2,499,403	61,460,000	16,979,900
11/21/2019	General Obligation to School Bonds Series 2019	2.00% to 4.00%	31,085,000	23,440,000	2,600,000	817,500	20,840,000	2,906,850
Total Bonded Indebtedness:			\$ 235,675,000	\$ 172,440,000	\$ 23,795,000	\$ 7,112,703	\$ 148,645,000	\$ 34,052,213

* This activity reflects actual payments (not budget)

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

Fiscal Year	Issue 2010 C		Issue 2015		Issue 2016	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	-	346,513	-	1,228,288	13,505,000	1,177,750
2023	-	346,513	2,865,000	1,228,288	-	502,500
2024	-	346,513	10,090,000	1,085,038	-	502,500
2025	-	346,513	3,145,000	580,538	-	502,500
2026	-	346,513	3,370,000	454,738	-	502,500
2027	7,295,000	346,513	-	319,938	-	502,500
2028	-	-	-	319,938	-	502,500
2029	-	-	-	319,938	-	502,500
2030	-	-	-	319,938	-	502,500
2031	-	-	-	319,938	3,000,000	502,500
2032	-	-	-	319,938	4,000,000	412,500
2033	-	-	-	319,938	4,500,000	292,500
2034	-	-	4,735,000	319,938	-	157,500
2035	-	-	4,920,000	166,050	-	157,500
2036	-	-	-	-	5,250,000	157,500
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
Total	\$ 7,295,000	\$ 2,079,075	\$ 29,125,000	\$ 7,302,438	\$ 30,255,000	\$ 6,877,750

Fiscal Year	Issue 2017		Issue 2018		Issue 2019		Total		Total Payments
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2022	7,690,000	1,043,250	-	2,499,403	2,600,000	817,500	23,795,000	7,112,703	30,907,703
2023	13,175,000	658,750	-	2,499,403	2,705,000	713,500	18,745,000	5,948,953	24,693,953
2024	-	-	-	2,499,403	2,800,000	605,300	12,890,000	5,038,753	17,928,753
2025	-	-	6,415,000	2,499,403	2,885,000	549,300	12,445,000	4,478,253	16,923,253
2026	-	-	24,775,000	2,178,653	2,975,000	433,900	31,120,000	3,916,303	35,036,303
2027	-	-	-	939,903	3,065,000	314,900	10,360,000	2,423,753	12,783,753
2028	-	-	3,705,000	939,903	3,155,000	192,300	6,860,000	1,954,640	8,814,640
2029	-	-	3,920,000	828,753	3,255,000	97,650	7,175,000	1,748,840	8,923,840
2030	-	-	4,265,000	724,873	-	-	4,265,000	1,547,310	5,812,310
2031	-	-	1,500,000	605,453	-	-	4,500,000	1,427,890	5,927,890
2032	-	-	845,000	561,953	-	-	4,845,000	1,294,390	6,139,390
2033	-	-	565,000	536,603	-	-	5,065,000	1,149,040	6,214,040
2034	-	-	695,000	519,088	-	-	5,430,000	996,525	6,426,525
2035	-	-	760,000	497,195	-	-	5,680,000	820,745	6,500,745
2036	-	-	840,000	472,495	-	-	6,090,000	629,995	6,719,995
2037	-	-	6,350,000	444,775	-	-	6,350,000	444,775	6,794,775
2038	-	-	6,825,000	232,050	-	-	6,825,000	232,050	7,057,050
Total	\$ 20,865,000	\$ 1,702,000	\$ 61,460,000	\$ 19,479,303	\$ 23,440,000	\$ 3,724,350	\$ 172,440,000	\$ 41,164,915	\$ 213,604,915

2020/21 Debt Service Tax Rate

St. Louis County School District	Debt Service Levy *	Rockwood School District	Variance
Normandy Schools Collaborative	1.78	0.68	(1.10)
Riverview Gardens	1.78	0.68	(1.10)
Maplewood-Richmond Heights	1.35	0.68	(0.67)
Hazelwood	1.24	0.68	(0.56)
Hancock Place	1.22	0.68	(0.54)
Jennings	0.99	0.68	(0.31)
Ladue	0.97	0.68	(0.29)
Valley Park	0.94	0.68	(0.26)
Ritenour	0.91	0.68	(0.23)
Lindbergh Schools	0.83	0.68	(0.15)
University City	0.74	0.68	(0.06)
Rockwood R-VI	0.68	0.68	0.00
Clayton	0.62	0.68	0.06
Bayless	0.58	0.68	0.10
Webster Groves	0.57	0.68	0.11
Brentwood	0.51	0.68	0.17
Pattonville R-III	0.49	0.68	0.19
Parkway C-2	0.49	0.68	0.19
Affton 101	0.49	0.68	0.19
Kirkwood R-VII	0.27	0.68	0.41
Ferguson-Florissant R-II	0.27	0.68	0.41
Mehlville R-IX	0.00	0.68	0.68
Average of St. Louis County	0.81	0.68	(0.13)

* Source: DESE

BUILDING FUND

**ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
BUILDING FUND (450)**

REVENUE EXPLANATION			
5111-5112	Local - Property Taxes	\$	1,667,569
5114	Local - Financial Institution Tax		2,508
5115	Local - Merchants and Manufacturing Taxes (M&M)		128,824
5116	Local - In Lieu of		76
5141-5144	Local - Interest on Investments and Delinquent Taxes		19,710
5221	County - State Assessed Utility & Other		33,874
5222	County - Stock Insurance Fund		630
5400 & 5600	Federal and Sale of Property		25,750
TOTAL REVENUE		\$	1,878,941

Please see the General Revenue Explanation (page 158) 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 Building Fund is budgeted to receive \$0.04 of the 2021/22 budgeted \$4.2686 tax levy.

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
BUILDING FUND (450)

EXPENDITURE EXPLANATION		
6541-6542	Regular and Instructional Apparatus Equipment	98,661
These are expenditures for the initial, additional, and replacement of equipment, furniture and machinery.		
6552	Vehicles - School Buses	1,355,308
These expenditures are for the principal payments on our lease purchase agreements for our initial and cycle refresh purchases of our bus fleet.		
6610-6663	Long and Short Term Lease Payments	115,814
These expenditures cover the interest for the District's lease purchase agreement.		
TOTAL EXPENDITURES		\$ 1,569,783

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
BUILDING FUND (450)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Property Taxes	\$ 2,496,819	\$ 2,760,372	\$ 1,643,378	\$ 1,609,281	\$ 1,670,153	\$ 7,160,734	\$ 13,021,098	\$ 13,152,797
M&M Surcharge	199,570	207,714	141,850	135,677	128,824	568,245	1,049,936	1,059,692
Interest	18,517	47,880	65,648	22,729	13,257	2,602	2,602	2,602
Other	307,627	159,902	1,387,901	6,017	6,453	6,201	6,182	6,268
Local Subtotal	3,022,533	3,175,869	3,238,777	1,773,704	1,818,687	7,737,782	14,079,818	14,221,359
County								
Assessed Utility Tax	60,536	47,287	30,151	34,306	34,504	146,363	261,645	261,293
County Subtotal	60,536	47,287	30,151	34,306	34,504	146,363	261,645	261,293
State								
Other	-	11,994	63,185	-	-	-	-	-
State Subtotal	-	11,994	63,185	-	-	-	-	-
Federal								
Other	68,620	32,978	149,420	1,071,380	1,750	1,750	1,750	1,750
Contr. Ed. Srv.-Other LEA	29,677	26,146	63,564	24,000	24,000	24,000	24,000	24,000
Federal Subtotal	98,297	59,124	212,984	1,095,380	25,750	25,750	25,750	25,750
Total Revenue	\$ 3,181,366	\$ 3,294,274	\$ 3,545,097	\$ 2,903,390	\$ 1,878,941	\$ 7,909,895	\$ 14,367,213	\$ 14,508,402
Expenditures								
Lease Payment	1,431,227	1,358,136	1,421,141	1,371,718	1,367,161	1,365,798	1,362,709	1,359,532
Capital	2,594,637	1,226,137	3,741,650	2,699,696	202,622	6,194,462	12,697,551	12,700,729
Total Expenditures	\$ 4,025,865	\$ 2,584,273	\$ 5,162,791	\$ 4,071,414	\$ 1,569,783	\$ 7,560,260	\$ 14,060,260	\$ 14,060,261
Beginning Fund Balance	1,563,349	1,891,120	3,128,397	2,517,683	1,592,612	1,901,770	2,251,405	2,558,358
Transfer	1,172,270	527,276	1,006,979	242,953	-	-	-	-
Ending Fund Balance	\$ 1,891,120	\$ 3,128,397	\$ 2,517,683	\$ 1,592,612	\$ 1,901,770	\$ 2,251,405	\$ 2,558,358	\$ 3,006,499

CAPITAL FUND

ROCKWOOD R-VI SCHOOL DISTRICT
2021/22 BUDGET
CAPITAL FUND - BOND ISSUE (418,419)

REVENUE EXPLANATION			
5141	Earnings on Investments - Bonds	\$	57,200
TOTAL REVENUE		\$	57,200

EXPENDITURE EXPLANATION			
6500 & 6600	Capital Outlay & Principal and Interest	\$	10,108,665
These expenditures are for bond related projects and major capital improvements.			
TOTAL EXPENDITURES		\$	10,108,665

These expenditures are related to the bond issues approved by the District's voters for cycle and maintenance projects from the 2017 authorization. See subsequent schedules for additional information on the 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 District's long-term goal is to move from financing these needs to having a dedicated levy in the capital fund to save on interest costs and provide for a year-to-year capital budget to address capital needs.

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
CAPITAL FUND - BOND ISSUE (418,419)**

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
Revenue								
Local								
Interest	\$ 6,393,593	\$ 1,380,722	\$ 3,265,949	\$ 101,595	\$ 57,200	\$ 19,250	\$ 5,000	\$ -
Local Subtotal	6,393,593	1,380,722	3,265,949	101,595	57,200	19,250	5,000	-
County								
State								
Sale of Bonds	62,800,000	-	31,085,000	-	-	-	-	-
State Subtotal	62,800,000	-	31,085,000	-	-	-	-	-
Federal								
Total Revenue	\$ 69,193,593	\$ 1,380,722	\$ 34,350,949	\$ 101,595	\$ 57,200	\$ 19,250	\$ 5,000	\$ -
Expenditures								
Capital								
	24,659,784	36,139,860	31,780,112	20,948,306	10,108,665	4,400,000	1,107,778	-
Total Expenditures	\$ 24,659,784	\$ 36,139,860	\$ 31,780,112	\$ 20,948,306	\$ 10,108,665	\$ 4,400,000	\$ 1,107,778	\$ -
Beginning Fund Balance	24,036,195	68,570,005	33,810,867	36,381,705	15,534,993	5,483,528	1,102,778	-
Ending Fund Balance	\$ 68,570,005	\$ 33,810,867	\$ 36,381,705	\$ 15,534,993	\$ 5,483,528	\$ 1,102,778	\$ -	\$ -

ROCKWOOD R-VI SCHOOL DISTRICT CAPITAL FUND – BOND ISSUES

During the 2014/15 school year, the Board of Education approved a long-range capital plan to address short-term facility and maintenance needs on our building as well as a plan that will allow the District to transition into a pay-as-you-go method of funding annual cycle maintenance projects. Each year, this capital maintenance plan is updated by our facilities department visiting each building, working with building administration, reviewing submitted maintenance work orders and recording all significant needs. The maintenance listing is prioritized and monitored throughout the year. To maintain District facilities, it is estimated to cost around \$10-\$15 million annually which would require an estimated fifty-four cents of the levy in the operating fund. The current debt structure does not allow for this immediate change without a tax increase. Original forecasting by the District estimated that a proposed decrease in the debt service levy would occur in the 2025/26 school year. Based on updated forecasting, current debt structure and growth in our assessed valuation, the District now forecasts that transition could occur as soon as the 2022/23 school year. Any increase and reallocation of this debt service levy does require authorization from the voters. The benefits of a dedicated levy include the elimination of interest cost on cycle maintenance programs as well as having a budget to plan for facility needs. During the transition period the District relies on the support of our Community and issuance of additional debt while maintaining the same debt service levy. Below is a recap of the most recent bond issues approved by the Community.

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. Selling of these bonds occurred through two installments in May 2015 and March 2016. Combined with the par value, premium received on the bonds and interest earnings, the District spent a total of \$76.8 million on various cycle maintenance and special projects through March 2020. A summary of the use of those funds provided through Proposition 4 is provided below:

Project Name	Amount Spent
High school science lab upgrades	\$ 16,640,508
HVAC (district-wide)	9,644,663
Asphalt (district-wide)	7,376,841
Roofing (district-wide)	5,306,662
Athletic facilities	11,754,718
Kitchen/cafeteria expansion	2,432,926
Building renovations	1,117,733
Safety (district-wide)	1,192,414
Technology	12,207,053
Other cycle maintenance (district-wide)	3,037,544
Other special projects	1,599,384
Other costs	4,439,241
	<hr/>
	\$ 76,749,687

During the 2016/17 school year the District began planning for significant growth occurring within the District in which approximately 2,300 homes would be built over the next 5 years. Projections of increases in student enrollment led District officials to review current capacity in our schools. Also, during the last few years, the District has supported STEM/Innovative learning initiatives as well as making a concentrated effort to decrease class sizes at the elementary level to move toward the State's desirable class size numbers. In April 2017, the District placed a \$95.5 million bond issue on the ballot and once again the Community approved the measure. The bond authorization, Prop T, is expected to cover projects and cycle maintenance through the 2024/25 school year. The District sold \$62.8 million in March 2018 and sold \$31.1 million in November 2019 for a total of \$93.9 million of the \$95.5 authorization. Due to better than expected premiums and investment returns the District was able to provide savings to our community by not selling the \$1.6 million of remaining bonds. The below chart summarizes the projects funded through Prop T. As of June 30, 2021, the District has spent 92% of these bond proceeds as work on the major construction projects that started in spring 2018 continued through the current school year, including the construction of a new elementary school in Eureka, classroom additions at Geggie elementary school, STEM lab additions at Eureka High School and Marquette High School and various cycle maintenance projects. The remaining funds included in the 2021/22 budget will focus on general cycle maintenance and technology efforts in order to keep our facilities up to date and technology current.

The chart below summarizes projects and important dates funded by Prop T:

Project Name	Amount Spent
Eureka High School STEM	\$ 31,415,116
Eureka Elementary School	22,627,660
Geggie Elementary School Addition	4,985,421
Marquette High School STEM	4,824,835
Wildwood Middle School Gym	2,246,548
Elementary STEM Labs	972,416
High School Tennis Courts and Bleachers	1,399,697
HVAC (district-wide)	961,994
Asphalt (district-wide)	3,071,972
Athletic Fields (district-wide)	2,679,087
Technology	8,630,168
Other special and cycle maintenance projects	1,077,922
Other costs	449,754
	<u>\$ 85,342,590</u>

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 estimated assessed valuation for 2021/22 is \$4,315,575,608 which translates to a bond issue debt limit of approximately \$647,336,341. Currently the District has a total debt level of \$172,440,000, well below the State of Missouri limit.

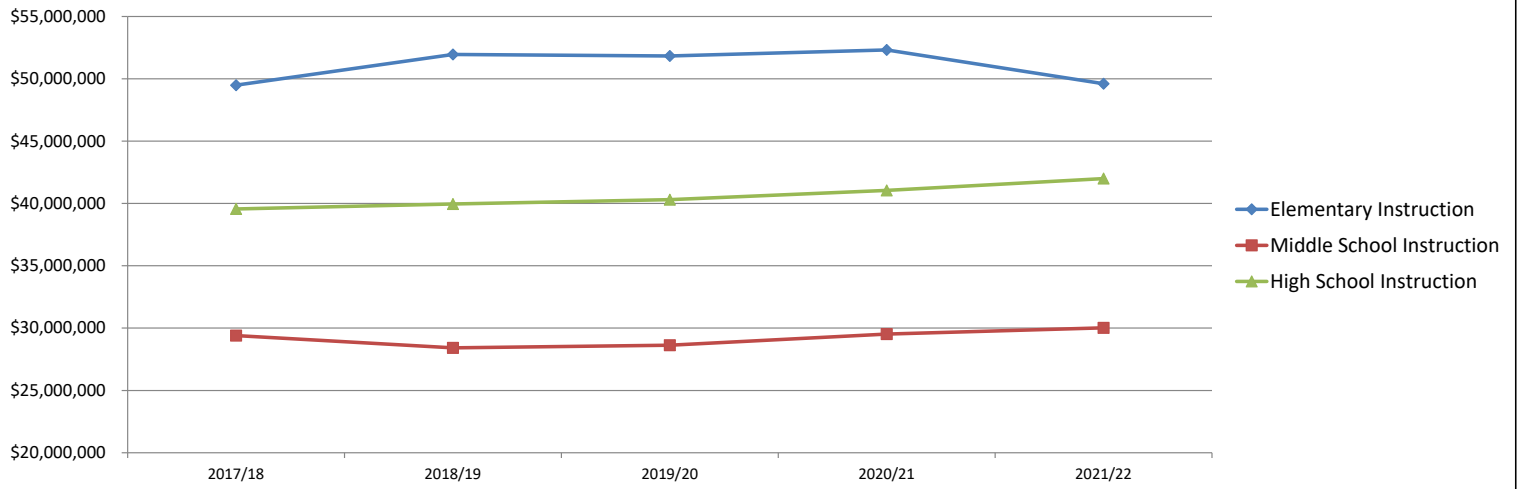
SUMMARY OF ALL PROGRAMS

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

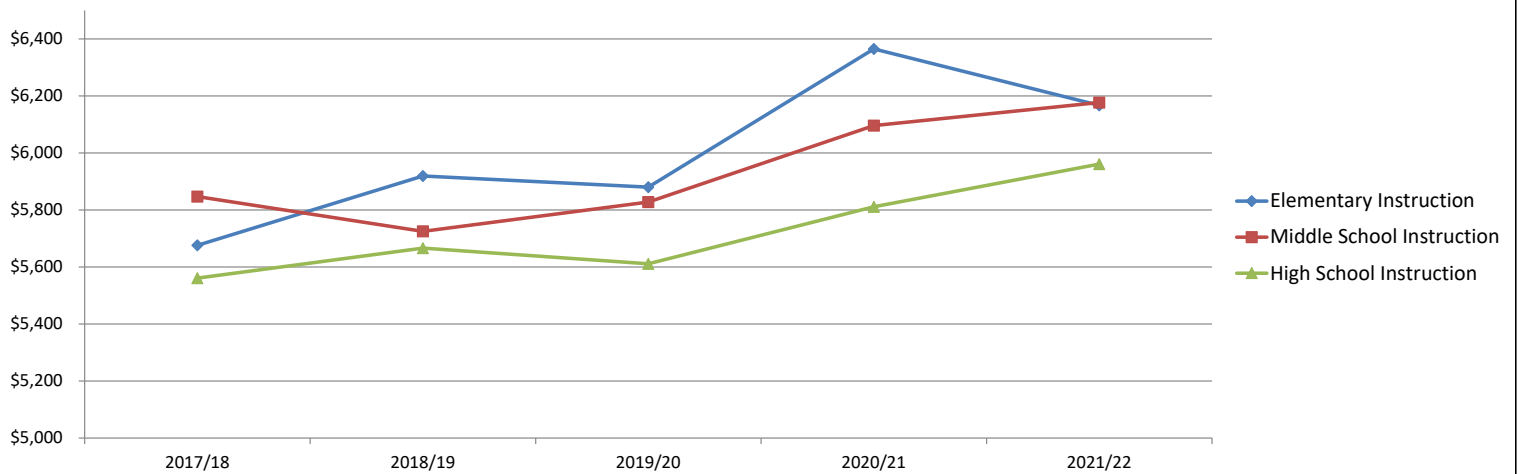
PROGRAM	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE		FORECAST		
						\$	%	2022/23	2023/24	2024/25
Elementary Instruction	\$ 49,491,556	\$ 51,959,207	\$ 51,829,769	\$ 52,317,149	\$ 49,600,329	\$ (2,716,820)	-5.2%	\$ 50,120,524	\$ 50,645,915	\$ 51,176,565
Middle School Instruction	29,400,736	28,417,095	28,632,884	29,518,075	30,022,170	504,095	1.7%	30,317,189	30,615,154	30,916,109
High School Instruction	39,559,214	39,952,046	40,309,066	41,045,731	41,995,493	949,762	2.3%	42,392,103	42,803,955	43,219,917
Other Regular Instruction	321,117	506,643	240,799	2,049,973	1,276,771	(773,202)	-37.7%	1,632,822	1,638,934	1,645,105
Talented and Gifted Instruct.	4,688,724	4,772,560	4,907,016	4,873,730	5,042,005	168,275	3.5%	5,091,481	5,141,445	5,191,912
Special Education Programs	2,721,821	2,829,894	3,016,442	3,243,523	3,203,593	(39,930)	-1.2%	3,232,150	3,260,993	3,290,125
Early Childhood Spec Ed	7,200,181	7,003,957	6,633,872	6,142,022	6,324,059	182,037	3.0%	6,384,782	6,446,113	6,508,059
Student Act.-all inclusive	9,175,821	9,340,104	7,483,214	6,900,272	8,683,673	1,783,401	25.8%	8,723,131	8,762,974	8,803,225
Tuition To Other Districts	704,207	658,582	618,976	571,520	653,000	81,480	14.3%	658,900	664,859	670,877
Instructional Support	17,239,557	15,872,618	16,702,653	19,900,031	19,267,990	(632,041)	-3.2%	19,416,718	19,566,921	19,718,619
Professional Development	2,217,607	2,466,875	2,330,755	2,046,272	2,703,342	657,070	32.1%	2,722,497	2,741,839	2,761,376
Library Services	3,171,224	3,114,636	3,226,932	3,118,325	3,359,801	241,476	7.7%	3,385,450	3,411,360	3,437,527
Computer Assisted Instruct.	1,719,694	2,453,615	1,763,101	2,049,308	2,576,054	526,746	25.7%	2,584,874	2,593,781	2,602,777
Building Administration	19,865,494	20,160,955	19,800,990	20,189,646	21,096,451	906,805	4.5%	21,293,475	21,492,465	21,693,447
General Admin. & Support	6,265,002	5,982,855	5,746,332	6,404,998	6,781,877	376,879	5.9%	6,825,662	6,969,883	7,014,549
Care And Upkeep of Build.	26,641,808	27,325,112	27,286,185	27,076,921	29,650,352	2,573,431	9.5%	36,173,432	43,002,526	43,183,409
Transportation (No ECSE)	9,857,123	9,584,707	9,956,134	8,881,471	9,230,146	348,675	3.9%	9,416,302	9,511,576	9,608,008
Child Nutrition & Warehouse	8,453,243	7,943,566	7,778,787	5,783,614	8,092,324	2,308,710	39.9%	8,112,367	8,132,459	8,152,596
Community Services	15,500,651	15,492,100	15,102,999	11,427,052	14,600,795	3,173,743	27.8%	14,690,158	14,792,664	14,896,127
Capital Outlay	24,478,700	36,304,784	32,443,113	22,346,251	10,224,479	(12,121,772)	-54.2%	4,493,268	1,176,415	43,554
Debt Services	27,114,051	32,105,328	60,203,307	30,127,802	30,920,000	792,198	2.6%	24,710,000	17,940,000	16,950,000
Grand Total	\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ (708,982)	-0.2%	\$ 302,377,285	\$ 301,312,231	\$ 301,483,883

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

EXPENDITURE BY PROGRAM



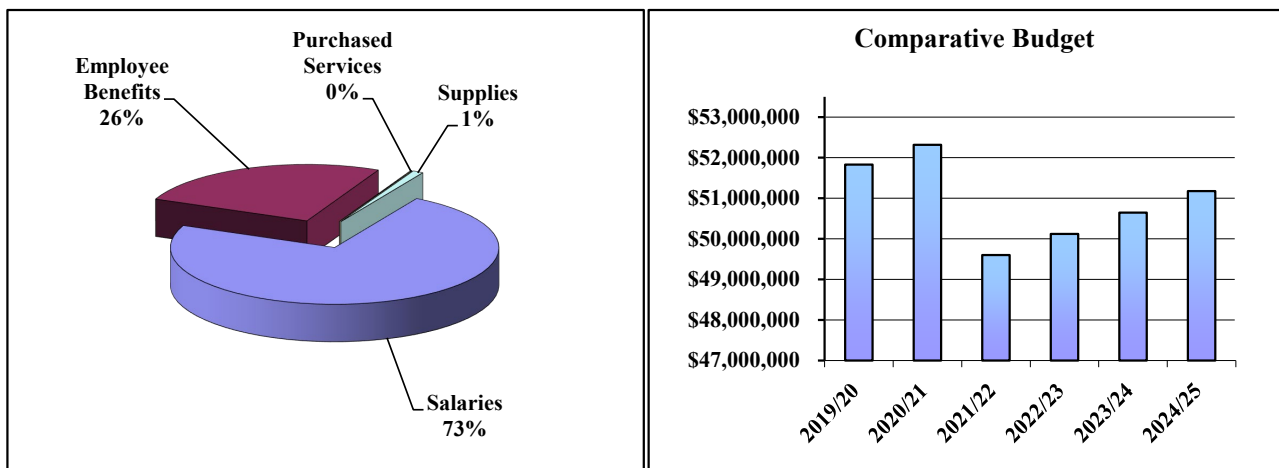
COST PER STUDENT



ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

ELEMENTARY INSTRUCTION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 38,214,205	\$ 38,788,645	\$ 36,199,298	\$ 36,593,795	\$ 36,992,232	\$ 37,394,654
Employee Benefits	12,315,974	12,595,803	12,820,710	12,946,408	13,073,362	13,201,590
Purchased Services	49,785	27,702	60,725	60,725	60,725	60,725
Supplies	1,241,988	900,327	519,596	519,596	519,596	519,596
Capital	7,816	4,672	-	-	-	-
Total	\$ 51,829,769	\$ 52,317,149	\$ 49,600,329	\$ 50,120,524	\$ 50,645,915	\$ 51,176,565



\$49,600,329 ELEMENTARY INSTRUCTION

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.

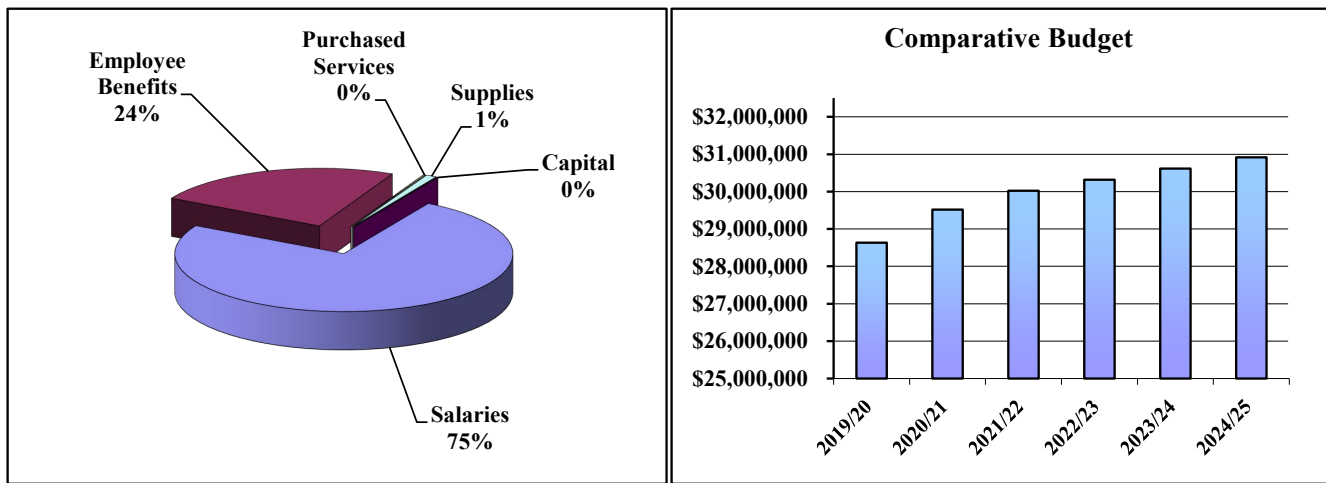
At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. Funds are being provided to buy hardware, software, books and 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. Staff development will provide support to teacher's implementation of all new curriculum.

The District has focused on reducing classroom sizes at the elementary level to move towards DESE's recommended sizes. Our elementary model reflects an ideal classroom size of 20 for grades K-1, 23 for grade 2 and 25 for grades 3-5. The District monitors the enrollment at each building and depending on the circumstances may add classroom sections at a building prior to the start of the school year. The 2021/22 adopted budget includes an estimated 427 sections across our 19 elementary buildings. Our budget recapture technique is placed in the elementary function; however we expect elementary salaries to meet or slightly exceed the 2020/21 projection. Overall teachers are provided a 3.4% increase for 2021/22 school year 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 2.55%.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

MIDDLE SCHOOL INSTRUCTION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 21,455,492	\$ 21,982,557	\$ 22,416,251	\$ 22,640,412	\$ 22,866,814	\$ 23,095,482
Employee Benefits	6,798,167	7,096,899	7,234,985	7,305,843	7,377,406	7,449,693
Purchased Services	22,804	16,858	51,850	51,850	51,850	51,850
Supplies	341,893	413,805	305,584	305,584	305,584	305,584
Capital	14,529	7,956	13,500	13,500	13,500	13,500
Total	\$ 28,632,884	\$ 29,518,075	\$ 30,022,170	\$ 30,317,189	\$ 30,615,154	\$ 30,916,109



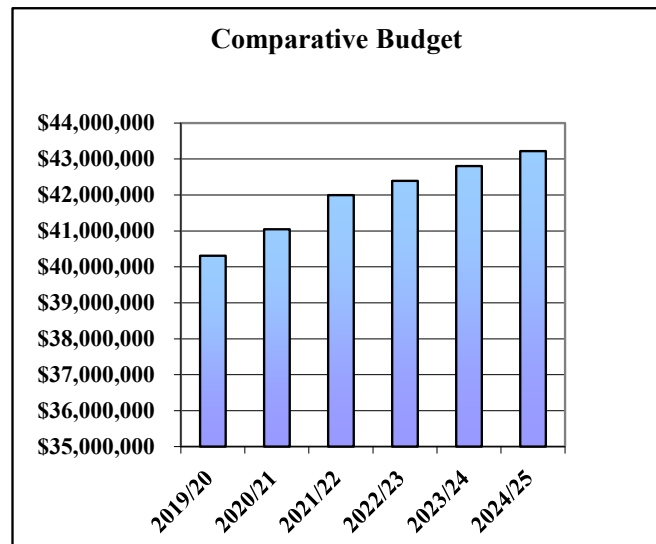
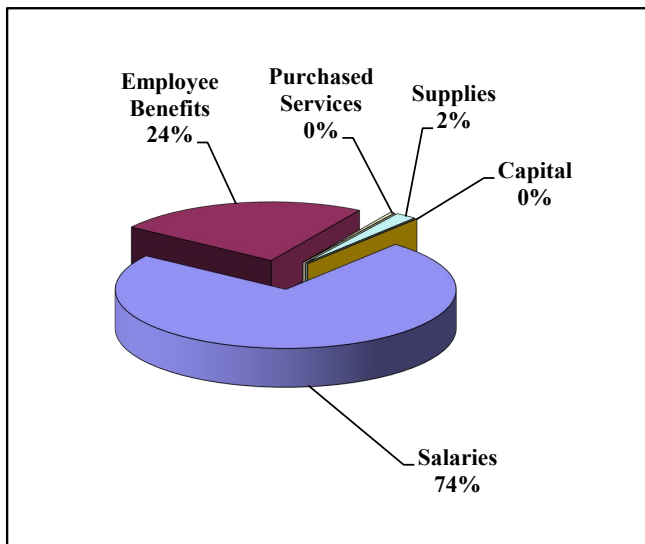
\$30,022,170 MIDDLE SCHOOL INSTRUCTION (grades 6-8)

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 best grading practices, first best instruction, evaluation instruments, and effective use of technology in the classroom. Salary costs in 2021/22 will increase 3.4% 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 2.55%.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

HIGH SCHOOL INSTRUCTION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 29,604,218	\$ 30,350,593	\$ 30,893,781	\$ 31,202,718	\$ 31,514,747	\$ 31,829,893
Employee Benefits	9,489,837	9,878,577	10,071,882	10,170,716	10,270,539	10,371,355
Purchased Services	189,923	167,102	175,342	175,342	175,342	175,342
Supplies	978,923	610,967	838,327	838,327	838,327	838,327
Capital	46,166	38,492	16,161	5,000	5,000	5,000
Total	\$ 40,309,066	\$ 41,045,731	\$ 41,995,493	\$ 42,392,103	\$ 42,803,955	\$ 43,219,917



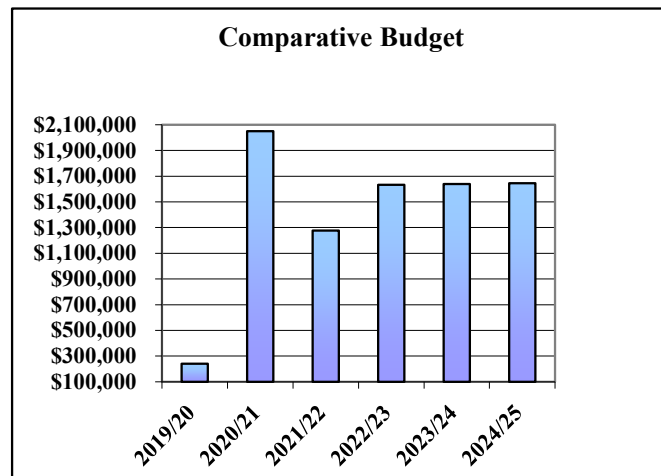
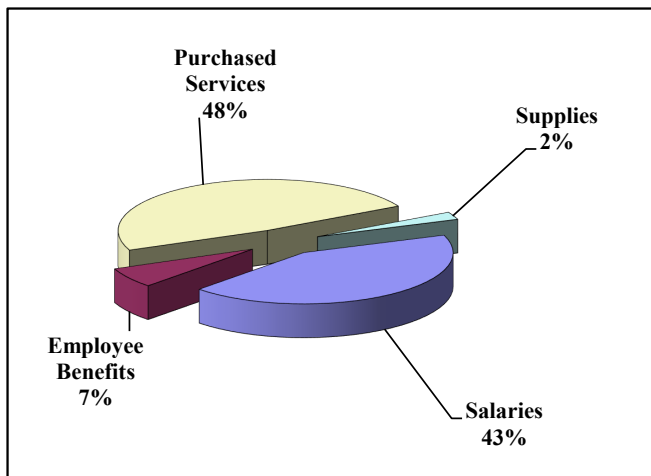
\$41,995,493 HIGH SCHOOL INSTRUCTION

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 2021/22 will increase 3.4% 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 2.55%. 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 best grading practices, first best instruction, evaluation instruments, and effective use of technology in the classroom.

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

OTHER REGULAR INSTRUCTION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 7,008	\$ 214,948	\$ 547,199	\$ 552,462	\$ 557,779	\$ 563,147
Employee Benefits	1,066	26,184	81,822	82,610	83,405	84,208
Purchased Services	232,524	1,786,199	617,250	967,250	967,250	967,250
Supplies	200	22,642	30,500	30,500	30,500	30,500
Total	\$ 240,799	\$ 2,049,973	\$ 1,276,771	\$ 1,632,822	\$ 1,638,934	\$ 1,645,105



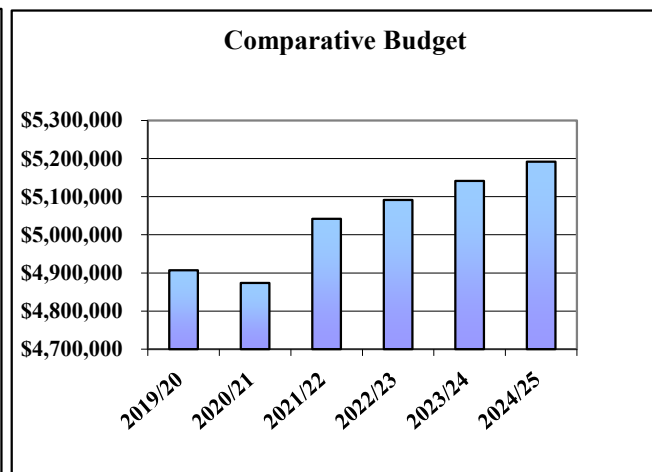
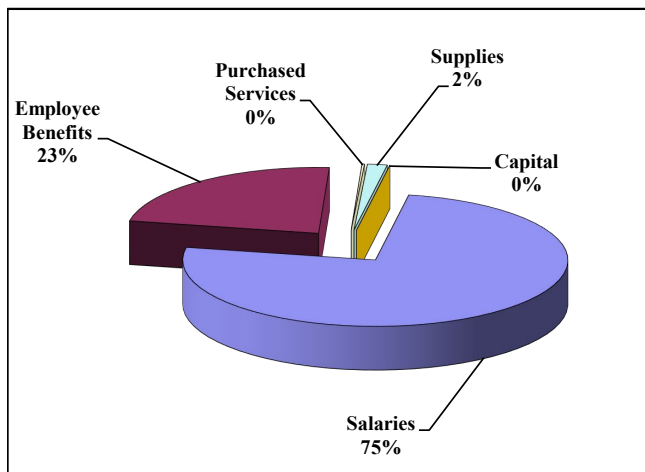
\$1,276,771 OTHER REGULAR INSTRUCTION

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. In addition, other regular instruction includes the costs of providing virtual learning formats to our students and the District is currently evaluating the financial impact of offering virtual learning options to our students.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

TALENTED AND GIFTED INSTRUCTION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 3,718,027	\$ 3,710,508	\$ 3,794,767	\$ 3,832,716	\$ 3,871,042	\$ 3,909,754
Employee Benefits	1,112,241	1,127,750	1,152,338	1,163,865	1,175,503	1,187,258
Purchased Services	7,916	11,422	10,900	10,900	10,900	10,900
Supplies	52,850	24,050	84,000	84,000	84,000	84,000
Capital	15,982	-	-	-	-	-
Total	\$ 4,907,016	\$ 4,873,730	\$ 5,042,005	\$ 5,091,481	\$ 5,141,445	\$ 5,191,912



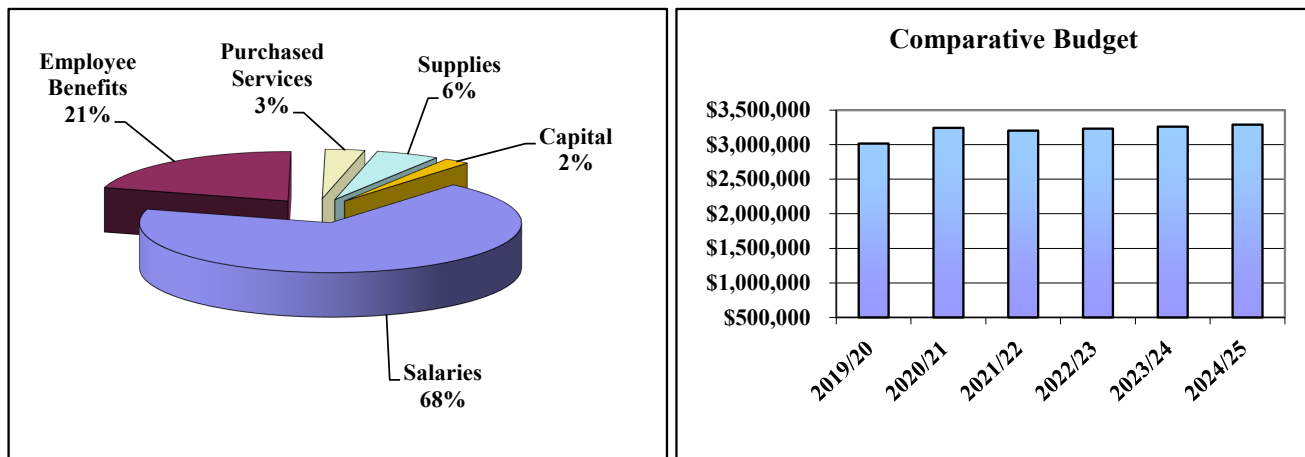
\$5,042,005 TALENTED & GIFTED INSTRUCTION

The District supports the K-12 Gifted Program and it's vision to be an exemplary gifted program, to advocate for, inspire and meet the needs of all students in the Rockwood Gifted program. Support includes books and materials for the curriculum written by the talented and gifted staff, technology and other supplies.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

SPECIAL PROGRAMS

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 2,090,824	\$ 2,193,025	\$ 2,187,980	\$ 2,209,860	\$ 2,231,960	\$ 2,254,280
Employee Benefits	639,936	700,864	667,663	674,340	681,083	687,895
Purchased Services	89,032	49,732	106,814	106,814	106,814	106,814
Supplies	133,464	238,020	172,136	172,136	172,136	172,136
Capital	63,185	61,882	69,000	69,000	69,000	69,000
Total	\$ 3,016,442	\$ 3,243,523	\$ 3,203,593	\$ 3,232,150	\$ 3,260,993	\$ 3,290,125



\$3,203,593 SPECIAL PROGRAMS

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.

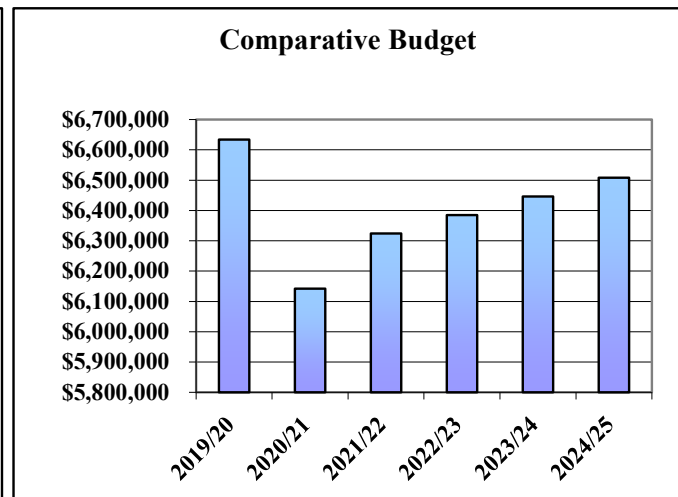
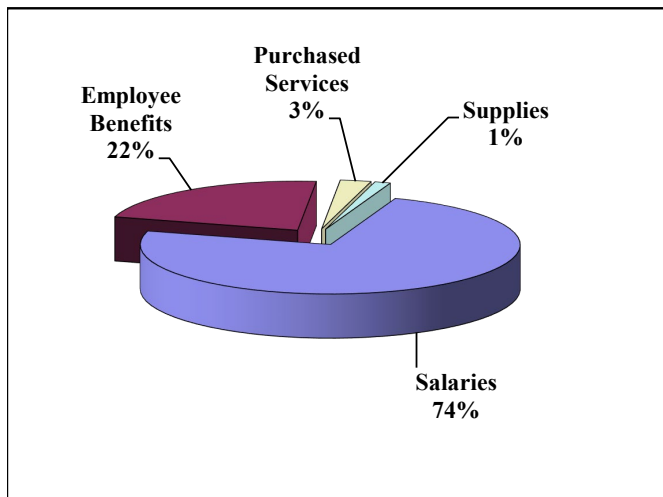
* At the middle school level, grade level teams meet daily to create interventions addressing the needs of at-risk students. Title I VICC funds are also used to promote skills for students struggling with reading. Literacy coaches have been implemented for students experiencing academic difficulties 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 or other external factors that may limit learning abilities in a regular school setting.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

EARLY CHILDHOOD SPECIAL EDUCATION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 4,934,716	\$ 4,574,357	\$ 4,670,969	\$ 4,717,678	\$ 4,764,855	\$ 4,812,505
Employee Benefits	1,461,822	1,359,850	1,401,322	1,415,336	1,429,490	1,443,786
Purchased Services	178,191	181,369	166,368	166,368	166,368	166,368
Supplies	59,144	26,446	85,400	85,400	85,400	85,400
Total	\$ 6,633,872	\$ 6,142,022	\$ 6,324,059	\$ 6,384,782	\$ 6,446,113	\$ 6,508,059



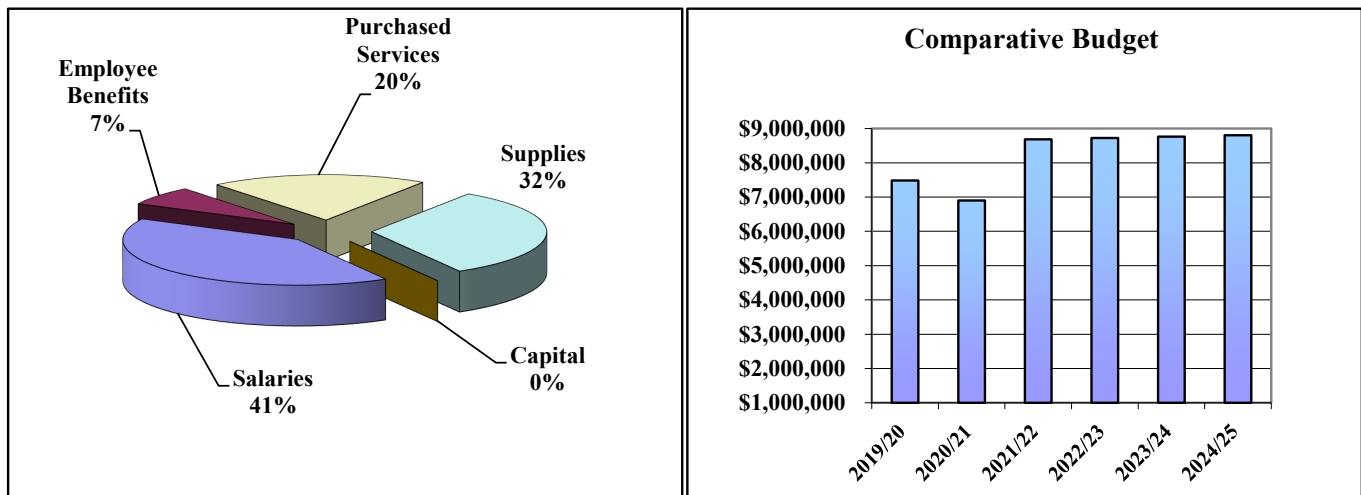
\$6,324,059 EARLY CHILDHOOD SPECIAL EDUCATION

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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 3,324,911	\$ 3,152,955	\$ 3,545,417	\$ 3,579,233	\$ 3,613,380	\$ 3,647,874
Employee Benefits	603,243	569,511	588,113	593,755	599,451	605,208
Purchased Services	1,550,327	1,328,301	1,741,910	1,741,910	1,741,910	1,741,910
Supplies	1,785,428	1,545,137	2,808,233	2,808,233	2,808,233	2,808,233
Capital	219,306	304,368	-	-	-	-
Total	\$ 7,483,214	\$ 6,900,272	\$ 8,683,673	\$ 8,723,131	\$ 8,762,974	\$ 8,803,225



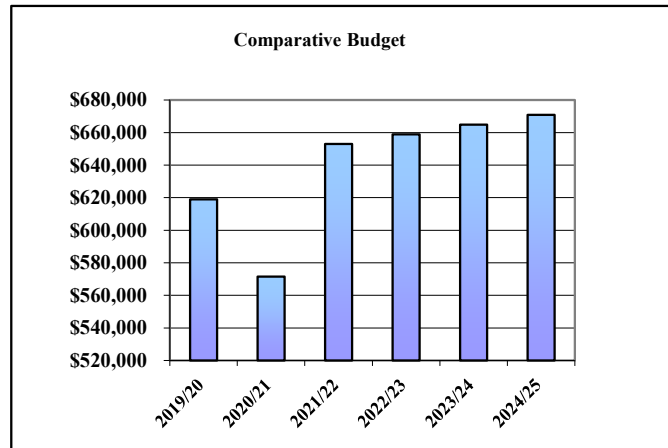
\$8,683,673 STUDENT ACTIVITIES

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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	618,976	571,520	653,000	658,900	664,859	670,877
Supplies	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Total	\$ 618,976	\$ 571,520	\$ 653,000	\$ 658,900	\$ 664,859	\$ 670,877



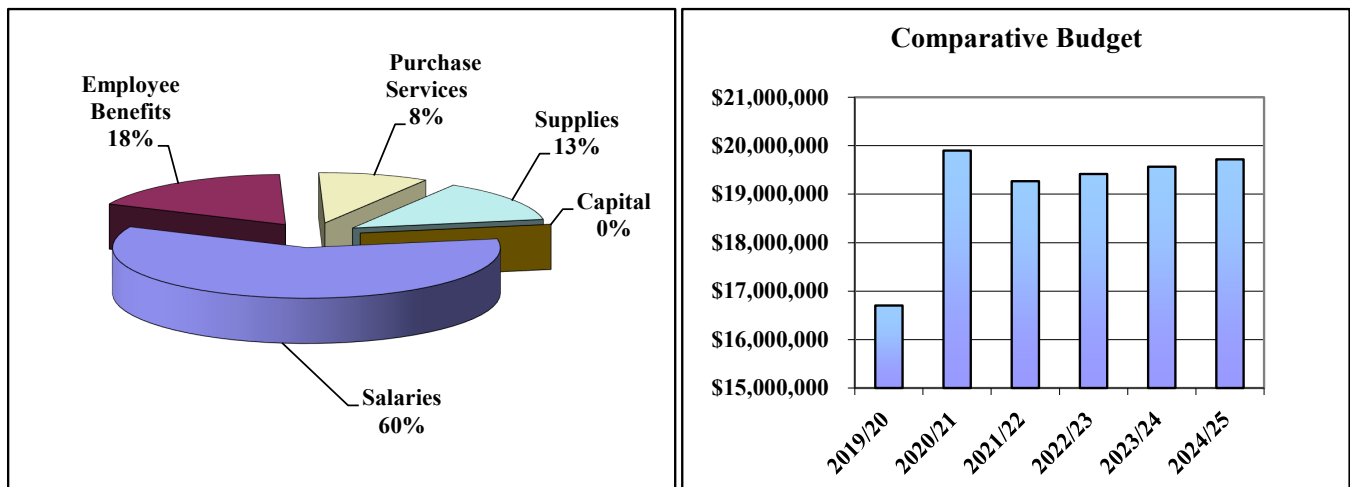
\$653,000 TUITION TO OTHER DISTRICTS

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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 10,702,805	\$ 11,757,649	\$ 11,473,953	\$ 11,588,561	\$ 11,704,314	\$ 11,821,221
Employee Benefits	3,113,895	3,220,426	3,414,120	3,448,240	3,482,690	3,517,481
Purchased Services	1,035,978	704,718	1,779,629	1,779,629	1,779,629	1,779,629
Supplies	1,655,285	3,938,573	2,600,288	2,600,288	2,600,288	2,600,288
Capital	194,689	278,665	-	-	-	-
Total	\$ 16,702,653	\$ 19,900,031	\$ 19,267,990	\$ 19,416,718	\$ 19,566,921	\$ 19,718,619



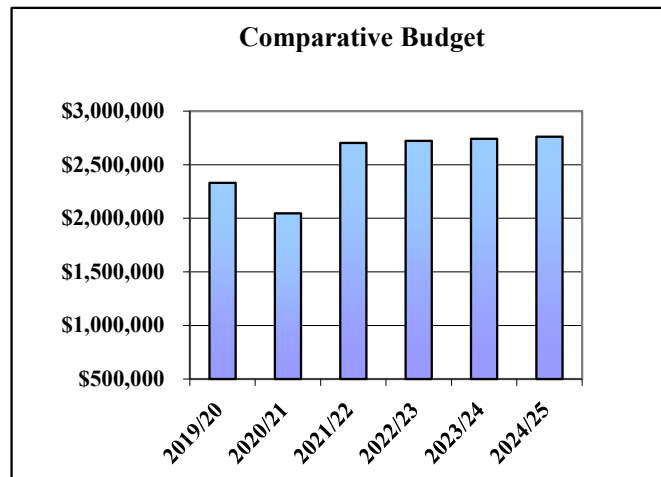
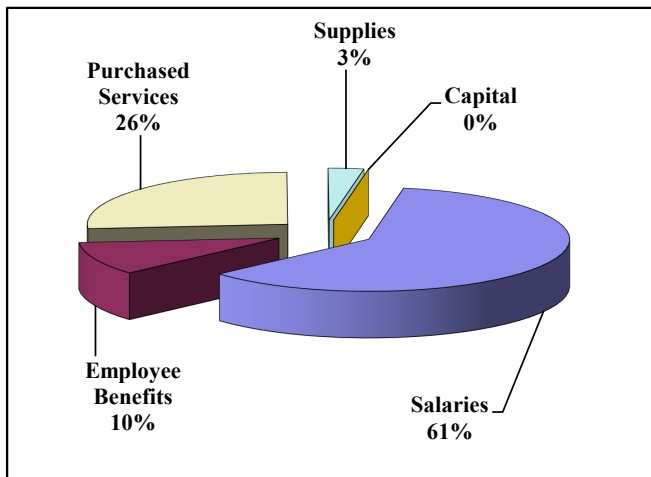
\$19,267,990 INSTRUCTIONAL SUPPORT

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.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

PROFESSIONAL DEVELOPMENT

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 1,367,925	\$ 1,176,401	\$ 1,636,968	\$ 1,653,341	\$ 1,669,874	\$ 1,686,572
Employee Benefits	249,509	204,519	278,312	281,094	283,903	286,742
Purchased Services	639,928	435,352	710,673	710,673	710,673	710,673
Supplies	72,834	230,000	77,389	77,389	77,389	77,389
Capital	559	-	-	-	-	-
Total	\$ 2,330,755	\$ 2,046,272	\$ 2,703,342	\$ 2,722,497	\$ 2,741,839	\$ 2,761,376



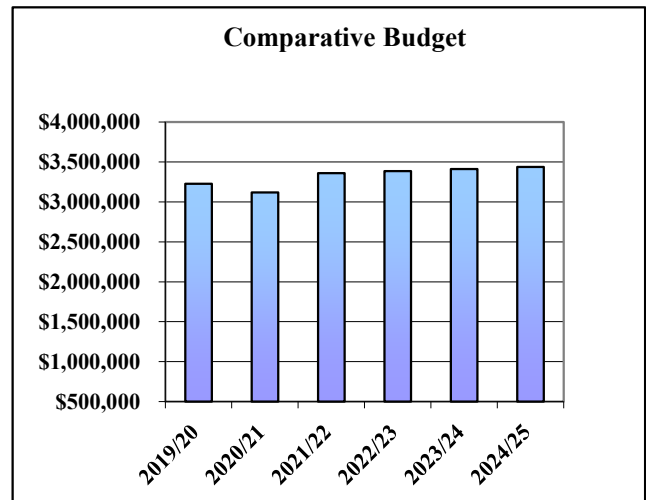
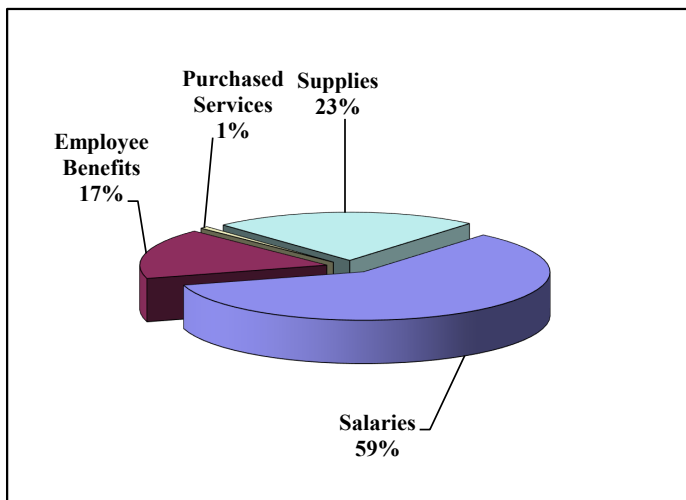
\$2,703,342 PROFESSIONAL DEVELOPMENT

These expenditures are designed to contribute to the professional learning for educators, administrators and support staff. The expenditures meet the objectives of the Board of Education approved comprehensive school improvement plan (CSIP). Professional learning areas of focus within these expenditures include personalizing student learning to meet the needs of individuals, K-5 literacy and mathematics instructional strategies to support all learners, Universal Supports, technology-rich classrooms, optimizing the classroom environment and curricular-related topics. In addition, particular attention has been paid to meeting the social and emotional needs of students, empowering our educators to identify and support students with needs in these areas. Examples of this learning include Trauma-Informed Care and Mindfulness in the Classroom.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

LIBRARY SERVICES

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 1,971,593	\$ 1,937,200	\$ 1,996,397	\$ 2,016,359	\$ 2,036,523	\$ 2,056,888
Employee Benefits	556,968	555,450	568,767	574,454	580,200	586,002
Purchased Services	3,012	6,120	23,381	23,381	23,381	23,381
Supplies	695,358	619,555	771,256	771,256	771,256	771,256
Total	\$ 3,226,932	\$ 3,118,325	\$ 3,359,801	\$ 3,385,450	\$ 3,411,360	\$ 3,437,527



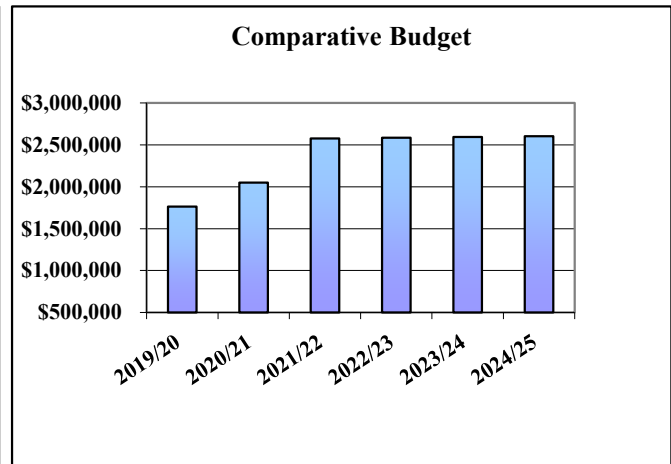
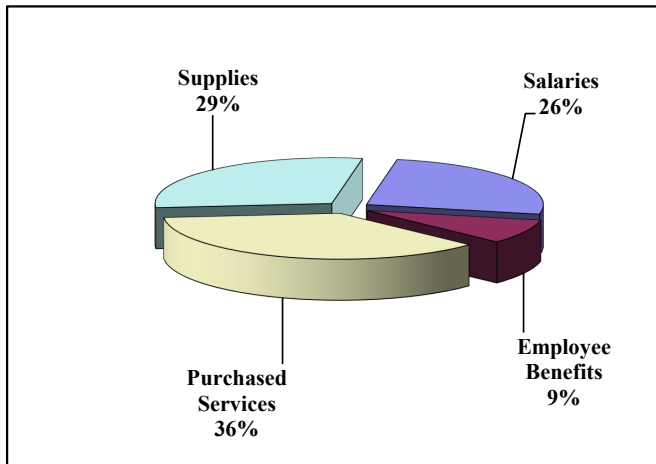
\$3,359,801 LIBRARY SERVICES

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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 635,499	\$ 646,254	\$ 659,920	\$ 666,519	\$ 673,184	\$ 679,916
Employee Benefits	207,613	217,524	221,986	224,207	226,449	228,713
Purchased Services	839,715	1,035,815	940,500	940,500	940,500	940,500
Supplies	80,274	149,715	753,648	753,648	753,648	753,648
Total	\$ 1,763,101	\$ 2,049,308	\$ 2,576,054	\$ 2,584,874	\$ 2,593,781	\$ 2,602,777



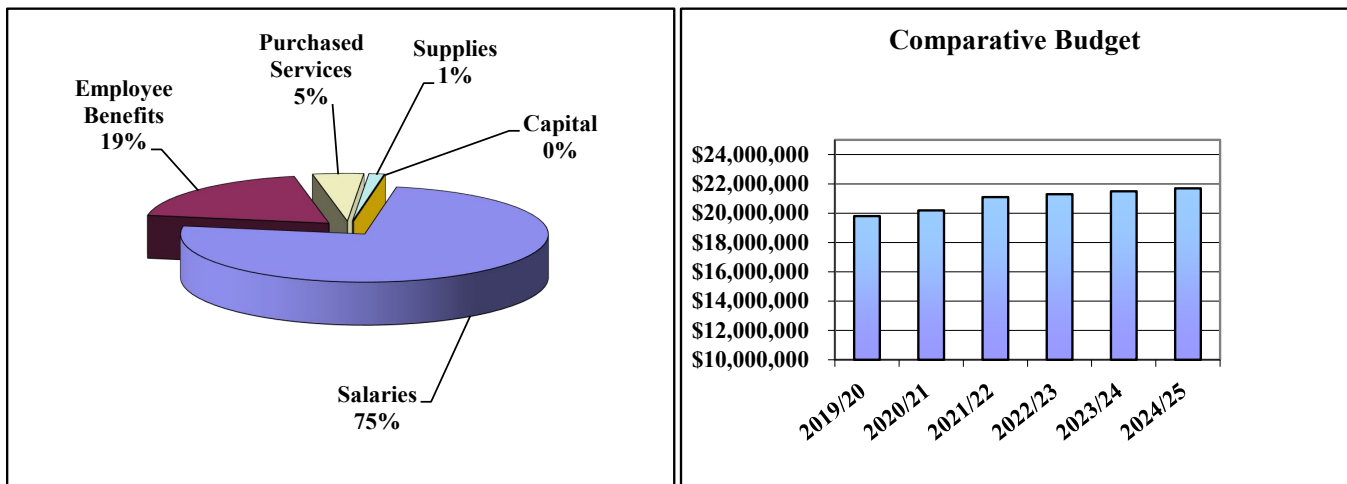
\$2,576,054 COMPUTER ASSISTED INSTRUCTION

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.

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

BUILDING ADMINISTRATION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 14,668,977	\$ 15,077,256	\$ 15,803,325	\$ 15,961,215	\$ 16,120,679	\$ 16,281,742
Employee Benefits	3,932,438	3,948,654	4,066,014	4,105,148	4,144,674	4,184,593
Purchased Services	944,351	915,234	943,779	943,779	943,779	943,779
Supplies	250,433	216,233	283,333	283,333	283,333	283,333
Capital	4,791	32,269	-	-	-	-
Total	\$ 19,800,990	\$ 20,189,646	\$ 21,096,451	\$ 21,293,475	\$ 21,492,465	\$ 21,693,447



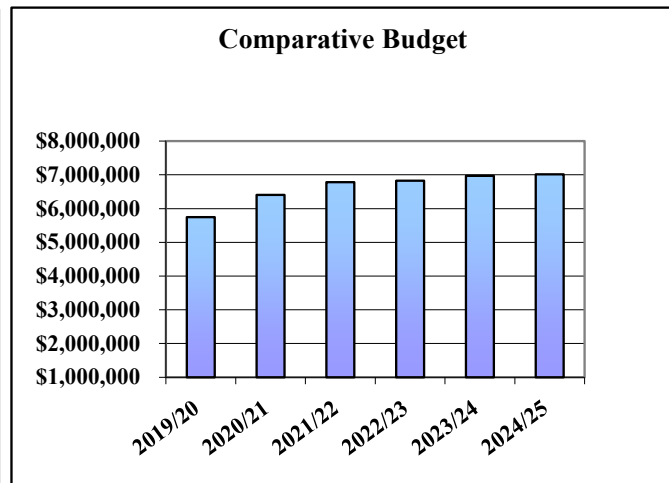
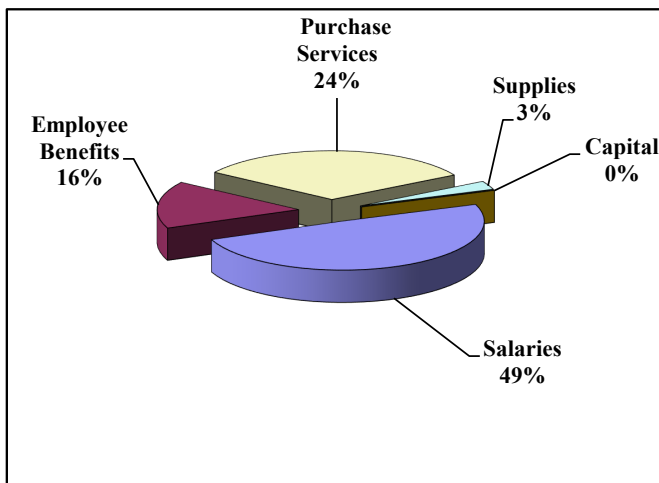
\$21,096,451 BUILDING ADMINISTRATION

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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 3,212,891	\$ 3,220,362	\$ 3,348,282	\$ 3,381,768	\$ 3,415,586	\$ 3,449,743
Employee Benefits	1,014,851	1,197,187	1,058,727	1,069,026	1,079,429	1,089,938
Purchased Services	1,364,615	1,832,137	2,183,001	2,183,001	2,283,001	2,283,001
Supplies	153,976	155,312	191,867	191,867	191,867	191,867
Capital	-	-	-	-	-	-
Total	\$ 5,746,332	\$ 6,404,998	\$ 6,781,877	\$ 6,825,662	\$ 6,969,883	\$ 7,014,549



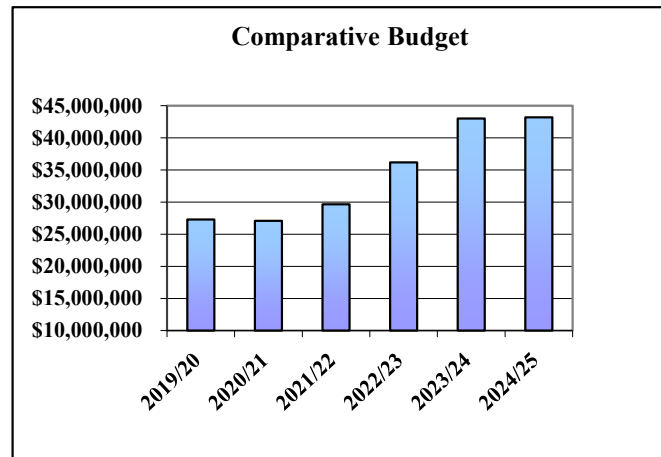
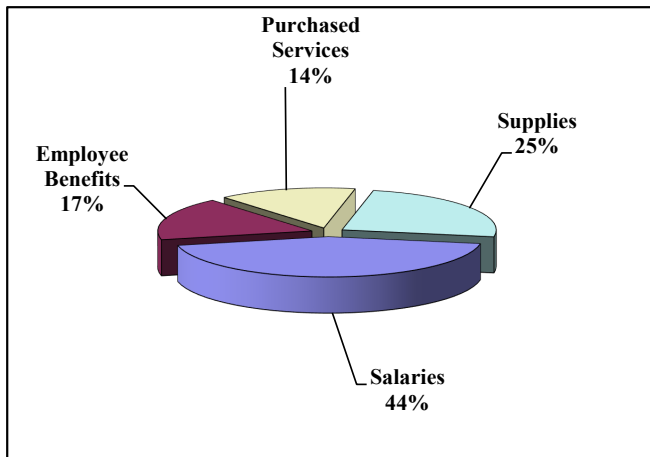
\$6,781,877 GENERAL ADMINISTRATION

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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 11,960,991	\$ 12,260,592	\$ 12,956,553	\$ 13,182,839	\$ 13,314,671	\$ 13,447,820
Employee Benefits	5,045,340	4,939,434	5,138,418	5,185,212	5,232,474	5,280,208
Purchased Services	3,444,597	3,704,934	4,286,581	4,286,581	4,286,581	4,286,581
Supplies	6,333,438	6,011,112	7,268,800	7,518,800	7,668,800	7,668,800
Capital	501,819	160,849	-	6,000,000	12,500,000	12,500,000
Total	\$ 27,286,185	\$ 27,076,921	\$ 29,650,352	\$ 36,173,432	\$ 43,002,526	\$ 43,183,409



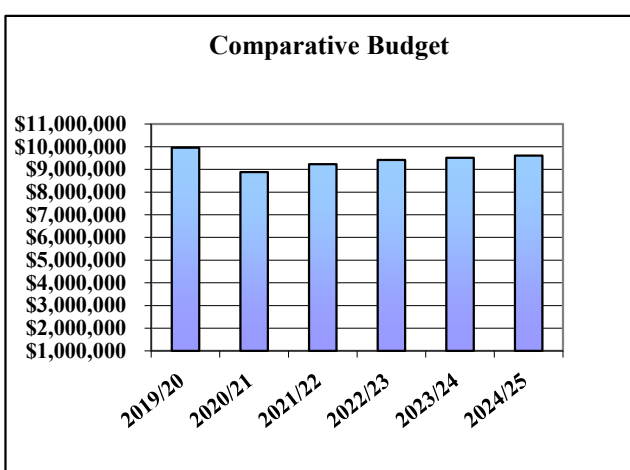
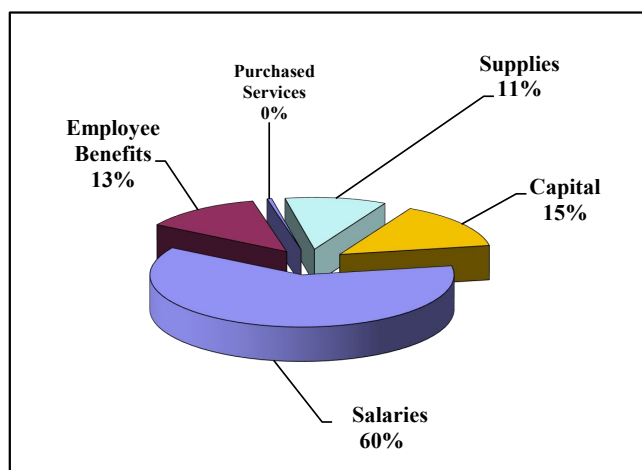
\$29,650,352 CARE AND UPKEEP OF FACILITIES

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. Future forecasting includes an estimate for satisfying certain items on our capital plan that would be covered by a successful authorization to transition our debt service levy to the operating capital fund.

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

TRANSPORTATION

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 5,306,943	\$ 5,151,576	\$ 5,730,149	\$ 5,880,399	\$ 5,939,202	\$ 5,998,592
Employee Benefits	1,005,990	1,069,051	1,184,489	1,196,211	1,208,051	1,220,009
Purchased Services	681,000	202,544	(45,650)	(45,650)	(45,650)	(45,650)
Supplies	745,530	936,478	1,005,850	1,005,850	1,005,850	1,005,850
Capital	2,216,670	1,521,822	1,355,308	1,379,492	1,404,123	1,429,207
Total	\$ 9,956,134	\$ 8,881,471	\$ 9,230,146	\$ 9,416,302	\$ 9,511,576	\$ 9,608,008



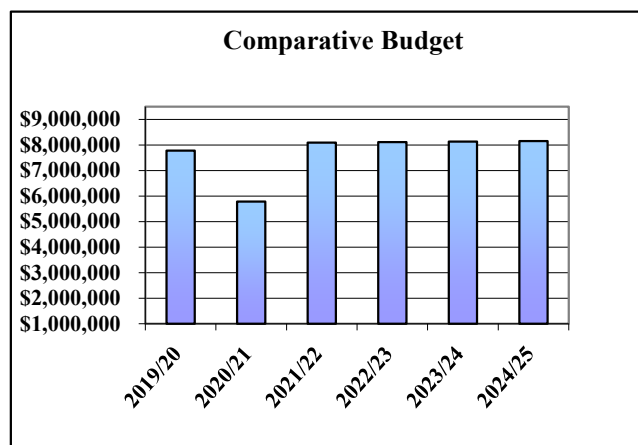
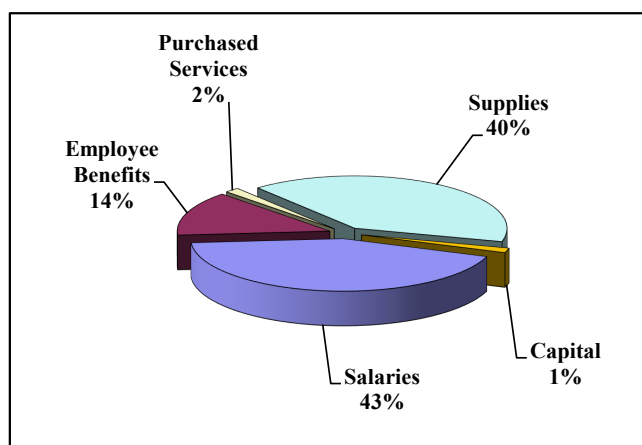
\$9,230,146 TRANSPORTATION

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 it's own fleet of buses and staff was more cost effective than contracting with a transportation vendor, and consequently, our fleet of 186 buses were purchased. The District is currently experiencing a shortage in bus drivers but the 2021/22 budget includes a full staff of approximately 170 bus drivers and 34 additional staff to support the transportation services. The District will continue to issue an annual fuel bid, and the selected vendor's annual fuel contract term will be limited to the 2021/22 school year. Purchased Services expenditure amounts are the result of the net of the transfer of transportation expenditures to other programs. Capital includes the principal and interest payments on the District buses financed through lease purchase. 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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 3,153,523	\$ 2,697,708	\$ 3,495,180	\$ 3,503,916	\$ 3,512,675	\$ 3,521,456
Employee Benefits	975,288	860,496	1,113,819	1,116,600	1,119,389	1,122,181
Purchased Services	83,036	67,992	123,323	123,630	123,937	124,245
Supplies	2,869,332	1,899,084	3,244,702	3,252,820	3,260,956	3,269,111
Capital	697,608	258,334	115,300	115,401	115,502	115,603
Total	\$ 7,778,787	\$ 5,783,614	\$ 8,092,324	\$ 8,112,367	\$ 8,132,459	\$ 8,152,596



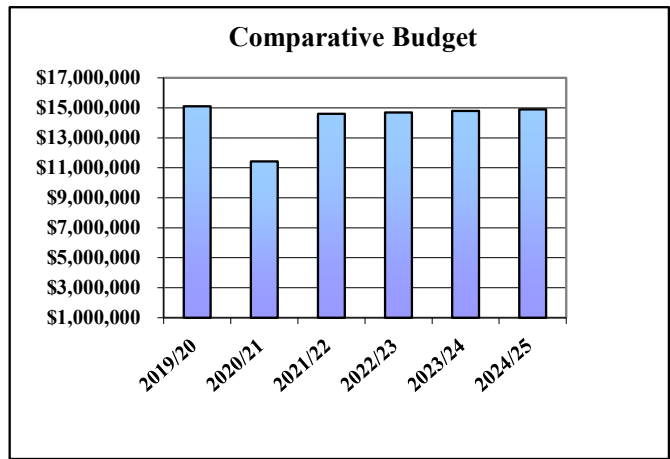
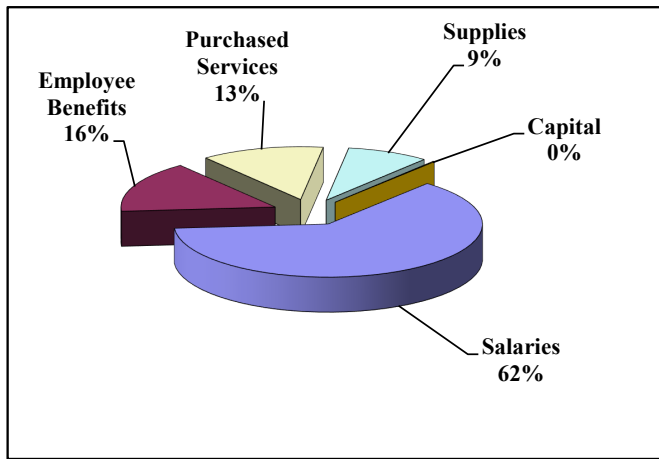
\$8,092,324 CHILD NUTRITION SERVICES

The Child Nutrition Services serves breakfast, lunch, ala carte snacks and catering within the Rockwood School District. On average and in a normal school year, the Department will serve approximately 1.4 million student lunches and 0.3 million student breakfast's. The District also receives commodities from the USDA. Costs to produce a lunch during the 2020-2021 was \$3.34 and a breakfast was \$2.51, which includes all food and supply items, management of the program, handling all free and reduced meal applications, salaries for over 225 employees, and equipment for 30 kitchens. The 2020/21 projection includes a decrease in costs due to the school closure as well as decrease in participation as less students were enrolled at our schools. The program is planning for a full-return to the 2021/22 school year. In addition, 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 will offer free meals to all students in 2021/22 and be reimbursed by the U.S. Department of Agriculture. 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 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Salaries	\$ 9,513,431	\$ 8,140,450	\$ 9,140,097	\$ 9,209,088	\$ 9,291,029	\$ 9,373,739
Employee Benefits	2,519,802	2,181,216	2,295,510	2,315,882	2,336,447	2,357,200
Purchased Services	2,156,279	753,761	1,886,026	1,886,026	1,886,026	1,886,026
Supplies	589,893	347,465	1,257,842	1,257,842	1,257,842	1,257,842
Capital	323,594	4,160	21,320	21,320	21,320	21,320
Total	\$ 15,102,999	\$ 11,427,052	\$ 14,600,795	\$ 14,690,158	\$ 14,792,664	\$ 14,896,127



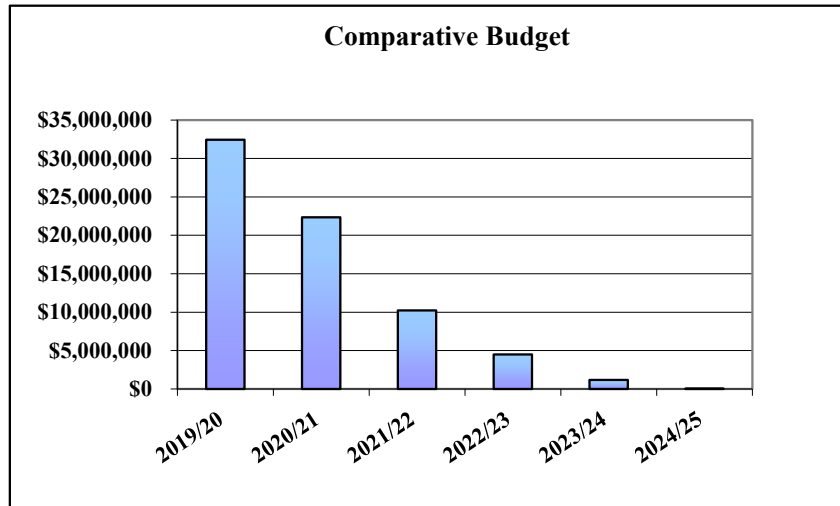
\$14,600,795 COMMUNITY SERVICES

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 State 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. Community Education provides high quality programs and services that enhance the quality of life for district residents. Beginning in 2014/15, Rockwood entered into a partnership with Parkway School District to offer a combined Community Education program. The Community Education partnership has allowed for enhanced and expanded programming and services for youth, families and adults in the areas of Adult Education & Literacy, Aquatics, Enrichment, Outdoor Education, School-Age Care, Sports & Fitness and Visual & Performing Arts. Each year, Community Education employs more than 500 staff in full-time, part-time and seasonal positions, works with more than 30 community partners and engages more than 450 volunteer coaches to deliver programs at over 50 locations throughout both districts. Rockwood serves as the fiscal agent for the Community Education partnership and all programs are fee-based, with the exception of the Adult Education & Literacy programs which are funded through grants administered by Parkway. The program was significantly impacted by the COVID-19 pandemic closures but is budgeting for a return to normal operations in 2021/22 school year.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

CAPITAL OUTLAY

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Capital	\$ 32,443,113	\$ 22,346,251	\$ 10,224,479	\$ 4,493,268	\$ 1,176,415	\$ 43,554
Total	\$ 32,443,113	\$ 22,346,251	\$ 10,224,479	\$ 4,493,268	\$ 1,176,415	\$ 43,554



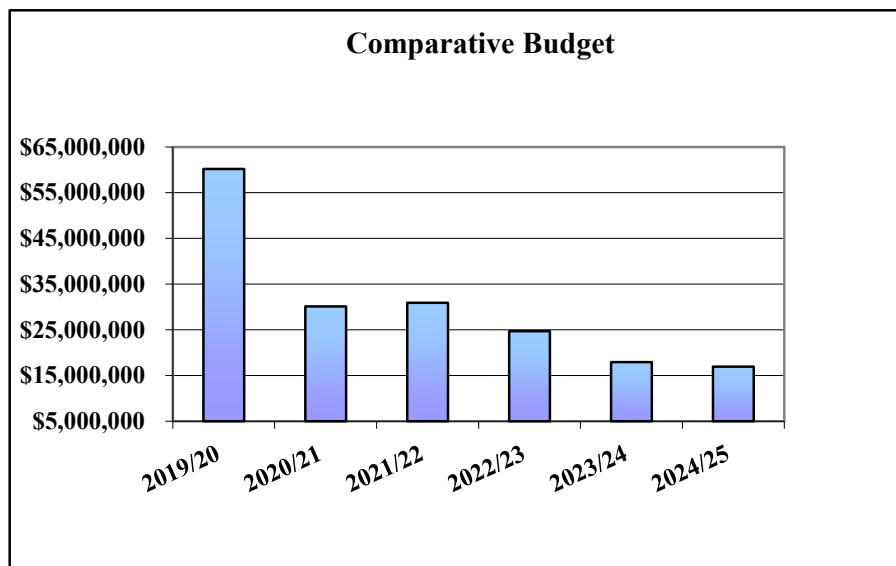
\$10,224,479 CAPITAL OUTLAY - FACILITY ACQUISITION

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. A thorough review of the District's facilities occurs each school year. The District has funded the capital needs over the last three years through the April 2015 and April 2017 authorizations for a total of \$164 million. The District is on track to request an established dedicated building fund tax rate in 2022/23.

ROCKWOOD R-VI SCHOOL DISTRICT EXPENDITURE SUMMARY BY PROGRAM

DEBT SERVICES

	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST 2022/23	FORECAST 2023/24	FORECAST 2024/25
Principal	\$ 50,550,000	\$ 21,940,000	\$ 23,795,000	\$ 18,745,000	\$ 12,890,000	\$ 12,445,000
Interest	9,552,592	8,184,753	7,120,000	5,960,000	5,045,000	4,500,000
Paying Fee	100,714	3,049	5,000	5,000	5,000	5,000
Total	\$ 60,203,307	\$ 30,127,802	\$ 30,920,000	\$ 24,710,000	\$ 17,940,000	\$ 16,950,000



\$30,920,000 DEBT SERVICE

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, 2021 is \$172,440,000. The Debt Service Fund will service this debt in the future years forecast and until 2038.

STAKEHOLDER FINANCIAL REFERENCE MATERIAL

**ROCKWOOD R-VI SCHOOL DISTRICT
FUND SUMMARY
2021/22**

DESCRIPTION	BUDGET YEAR 2021/22	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 400-449
Projected Beginning Balance	\$ 101,725,658	\$ 27,447,216	\$ 30,626,003	\$ 1,225,301	\$ 3,060,110	\$ 309,990	\$ 572,840	\$ 1,592,612	\$ 21,356,593	\$ 15,534,993
Projected Revenues	294,534,472	158,328,474	78,953,086	8,096,429	3,500,000	12,420,115	25,850	1,878,941	31,274,377	57,200
Projected Expenditures	305,304,704	159,957,733	78,107,945	8,092,324	3,250,002	13,281,877	16,375	1,569,783	30,920,000	10,108,665
Est Bal Before Transfers/ Res.	90,955,426	25,817,957	31,471,144	1,229,406	3,310,108	(551,772)	582,315	1,901,770	21,710,970	5,483,528
Fund Transfers	-	-	585,000	(585,000)	-	-	-	-	-	-
Ending Fund Balance	\$ 90,955,426	\$ 25,817,957	\$ 32,056,144	\$ 644,406	\$ 3,310,108	\$ (551,772)	\$ 582,315	\$ 1,901,770	\$ 21,710,970	\$ 5,483,528

OPERATING SUMMARY (Fund 110, 200, 450)	2021/22
Projected Beginning Balance	\$ 59,665,831
Projected Receipts	239,160,501
Projected Expenditures	239,635,461
Oper. Rev. Over Exp (Net Transfer)	110,040
Projected Ending Balance	\$ 59,775,871
Funds Reserved (18%)	(43,134,383)
Unreserved Balance	16,641,488

TAX LEVY YEAR	TOTAL OF ALL FUNDS	FUND 200	FUND 110	FUND 120	FUND 140	FUND 160	FUND 170	FUND 450	FUND 300	FUND 40X
2021/22 Estimate	4.2686	1.9786	1.5700					0.0400	0.6800	
2020/21	4.2985	1.9834	1.5951					0.0400	0.6800	
2019/20	4.3463	2.1201	1.5062					0.0400	0.6800	
2018/19	4.5539	2.2290	1.5699					0.0750	0.6800	
2017/18	4.5015	2.1500	1.6015					0.0700	0.6800	
2016/17	4.6678	2.2064	1.7394					0.0420	0.6800	
2015/16	4.6015	2.0864	1.8351					0.0000	0.6800	
2014/15	4.7240	2.2810	1.7630					0.0000	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	

ROCKWOOD R-VI SCHOOL DISTRICT

2021/22 BUDGET

EXPLANATION OF KEY REVENUES

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.

REVENUE

LOCAL

5111 Current Taxes – these revenues are derived from taxing real and personal property within the District for the current year. The estimated \$4.2686 tax levy for 2021/22 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 68% of the operating revenue, or 65% of total revenue. Assessed valuations are expected to increase approximately 3.5% for 2021/22. Overall we anticipate the tax rate to remain flat in FY22.

5112 Delinquent Taxes – this revenue is derived from collection of delinquent prior years' and is offset by the refunding of taxes to taxpayers that have won an appeal to decrease their assessed valuation with the County Assessor or Board of Equalization.

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 \$1,025 and is estimated to increase to \$1,050 for 2021/22. These revenues represent 8% of the operating 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 District's are afforded a protection if the District incurs a significant drop in WADA due to a pandemic (RSMo 163.021.4). The District has included the 2019/20 WADA in our 2021/22 budget due to our expected decrease in 2020/21 WADA caused by the COVID-19 pandemic.

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 adjusted our interest revenue from investments based on current market conditions.

5179 Other Pupil Activity Income – these revenues include parking revenue, payments for musical instruments, gifts 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 District receives \$7,000 per student enrolled in the program. The number of VICC students for 2021/22 is expected to decrease 108 students for a total of 1,064 students.

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 12% 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 \$6,375 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.0920 and Classroom Trust payment of \$414 per WADA. The estimated factors are forecasted to generate approximately \$36 million in revenue for 2021/22.

5312 Transportation – these revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2021/22, the District estimates that revenue will remain relatively flat compared to 2020/21.

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.

5424 CARES Elementary and Secondary School Emergency Relief (ESSER) Fund – amounts received through DESE funded by the Coronavirus Aid, Relief and Economic Security Act.

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

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2021/22

SOURCE	OBJECT CODE	ACTUAL	PROJECTED	BUDGET
		PRIOR YEAR 2019/20	CURRENT YEAR 2020/21	NEXT YEAR 2021/22
LOCAL SOURCES				
Current Taxes	5111	\$ 148,434,245	\$ 146,364,284	\$ 150,222,684
Delinquent Taxes	5112	1,365,862	(1,050,000)	(616,681)
Sales Taxes	5113	18,816,315	19,129,585	19,596,160
Financial Institution Tax	5114	821,304	154,650	225,000
M & M Surtaxes	5115	13,001,625	12,273,668	11,557,450
In Lieu Of Tax	5116	6,504	154,921	6,818
Day Tuition	5121	137,991	102,975	102,975
Investment Earnings	5141	960,422	207,789	113,387
Admissions	5171	132,411	128,604	-
Student Activities	5179	111,202	75,000	171,760
Community Services	5180	154,296	-	-
Grants	5193	2,000	-	-
VICC Cost Of Educ Reimb	5197	8,276,237	7,541,812	6,842,702
Miscellaneous Local Rev	5191,4,5,6,8,9	1,433,405	308,581	658,581
TOTAL LOCAL SOURCES		\$ 193,653,819	\$ 185,391,869	\$ 188,880,836
COUNTY SOURCES				
Fines, Forfeit & Escheat	5211	314,432	169,044	169,507
State Assessed Utility	5221	2,974,829	3,046,503	3,038,972
County Stock Insurance Fund	5222	57,394	57,761	57,210
TOTAL COUNTY SOURCES		\$ 3,346,656	\$ 3,273,308	\$ 3,265,689
STATE SOURCES				
Foundation Formula	5311	26,416,243	28,171,813	28,521,205
Transportation	5312	1,435,885	1,531,854	1,569,037
ECSE-State And Homebound	5313-5314	6,987,632	6,580,922	6,268,131
Classroom Trust Fund	5319	6,043,140	7,708,624	7,277,707
Educ Screening Prog	5324	544,730	375,000	375,000
Vocational Tech Aid	5332	94,362	6,000	75,000
Resid. Placement Excess	5369	5,880	29,617	29,618
Other State Revenue	5397	244	-	-
TOTAL STATE SOURCES		\$ 41,528,116	\$ 44,403,830	\$ 44,115,698
FEDERAL SOURCES				
ROTC Reimbursement	5418	138,744	112,532	112,532
Medicaid	5412	87,360	124,777	76,814
CARES - ESSER	5424	-	43,546	-
Voc. Ed. Carl Perkins	5427	143,929	196,026	89,031
Coronavirus Relief Fund	5428	-	1,620,545	185,000
ECSE-Federal	5442	69,401	69,742	69,742
Title I	5451	1,020,396	1,300,000	1,050,000
Title IV	5461	92,752	38,641	-
Title III Eng. Lang. Acq	5462	127,713	120,000	90,544
Title II Classroom Size Reduction	5465	257,356	295,000	267,437
FEMA	5477	149,420	1,069,630	-
Other Fed	5497	39,045	36,359	-
TOTAL FEDERAL SOURCES		\$ 2,126,115	\$ 5,026,798	\$ 1,941,100
TOTAL REVENUES		\$ 240,654,705	\$ 238,095,805	\$ 238,203,323
OTHER REVENUE SOURCES				
Interest	5142,5144	567,545	544,255	583,178
Other Non-Current Sources	5650-99	63,564	24,000	24,000
Transportation	5841,5842	279,459	350,000	350,000
TOTAL OTHER REVENUE SOURCES		\$ 910,568	\$ 918,255	\$ 957,178
TOTAL ALL SOURCES		\$ 241,565,274	\$ 239,014,060	\$ 239,160,501

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES BUDGET COMPARISON
2021/22

SOURCE	OBJECT CODE	PROJECTED 2020/21	BUDGET 2021/22	Variance	
				\$	%
LOCAL SOURCES					
Current Taxes	5111	\$ 173,869,526	\$ 178,688,221	\$ 4,818,695	2.77%
Delinquent Taxes	5112	(1,247,319)	(733,535)	513,784	-41.19%
Sales Taxes	5113	19,129,585	19,596,160	466,575	2.44%
Financial Institution Tax	5114	154,650	225,000	70,350	45.49%
M & M Surtaxes	5115	14,580,175	13,747,459	(832,716)	-5.71%
In Lieu Of Tax	5116	154,921	6,818	(148,103)	-95.60%
Day Tuition	5121	102,975	102,975	-	0.00%
Summer School Tuition	5122	-	107,937	107,937	100.00%
Investment Earnings	5141	375,085	210,008	(165,077)	-44.01%
CNS Pupil Sales	5151	6,510	2,792,701	2,786,191	42798.63%
CNS Adult Sales	5161	65,370	87,479	22,109	33.82%
CNS Non Program	5165	478,600	3,049,534	2,570,934	537.18%
Admissions	5171	128,604	-	(128,604)	-100.00%
Enterprise Activities	5174	864	-	(864)	-100.00%
Student Activities	5179	1,825,000	6,145,510	4,320,510	236.74%
Community Services	5180	7,835,544	9,168,744	1,333,200	17.01%
VICC Cost Of Educ Reimb	5197	7,541,812	6,842,702	(699,110)	-9.27%
Miscellaneous Local Rev	5191,4,5,6,8,9	305,965	1,306,115	1,000,150	326.88%
TOTAL LOCAL SOURCES		\$ 225,307,867	\$ 241,343,828	\$ 16,035,961	7.12%
COUNTY SOURCES					
Fines, Forfeit & Escheat	5211	169,044	169,507	463	0.27%
State Assessed Util	5221	3,619,012	3,614,824	(4,188)	-0.12%
County Stock Insur Fund	5222	68,474	67,923	(551)	-0.80%
TOTAL COUNTY SOURCES		\$ 3,856,530	\$ 3,852,254	\$ (4,276)	-0.11%
STATE SOURCES					
Foundation Formula	5311	28,171,813	28,521,205	349,392	1.24%
Transportation	5312	1,531,854	1,569,037	37,183	2.43%
ECSE-State And Homebound	5313-5314	6,580,922	6,268,131	(312,791)	-4.75%
Classroom Trust Fund	5319	7,708,624	7,277,707	(430,917)	-5.59%
Educ Screening Prog	5324	375,000	375,000	-	0.00%
Vocational Terch Aid	5332	6,000	75,000	69,000	1150.00%
Food Service - State	5333	-	51,953	51,953	100.00%
Resid. Placement Excess	5369	29,617	29,618	1	0.00%
Other State Revenue	5397	62,112	48,000	(14,112)	-22.72%
TOTAL STATE SOURCES		\$ 44,465,942	\$ 44,215,651	\$ (250,291)	-0.56%

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES BUDGET COMPARISON
2021/22

SOURCE	OBJECT CODE	PROJECTED 2020/21	BUDGET 2021/22	Variance	
				\$	%
FEDERAL SOURCES					
ROTC Reimbursement	5418	112,532	112,532	-	0.00%
Medicaid	5412	124,777	76,814	(47,963)	-38.44%
CARES - ESSER	5424	43,546	-	(43,546)	-100.00%
Voc. Ed. Carl Perkins	5427	196,026	89,031	(106,995)	-54.58%
Coronavirus Relief Fund	5428	1,620,545	185,000	(1,435,545)	-88.58%
ECSE-Federal	5442	69,742	69,742	-	0.00%
Food Service - Federal	5445-5446	4,149,040	2,113,245	(2,035,795)	-49.07%
Title I	5451	1,300,000	1,050,000	(250,000)	-19.23%
Drug Free Schools	5461	38,641	-	(38,641)	-100.00%
Title III Eng. Lang. Acq	5462	120,000	90,544	(29,456)	-24.55%
Title II Classroom Size Reduction	5465	295,000	267,437	(27,563)	-9.34%
Child Care Development Fund Grant	5470	87,656	-	(87,656)	-100.00%
FEMA	5477	1,069,630	-	(1,069,630)	-100.00%
Other Fed	5497	36,359	-	(36,359)	-100.00%
TOTAL FEDERAL SOURCES		\$ 9,263,494	\$ 4,054,345	\$ (5,209,149)	-56.23%
TOTAL REVENUES		\$ 282,893,833	\$ 293,466,078	\$ 10,572,245	3.74%
OTHER REVENUE SOURCES					
Interest-Bonds/Premiums	5142,5144	646,533	692,877	46,344	7.17%
Other Non-Current Sources	5650-99	25,670	25,517	(153)	-0.60%
Transporation	5841,5842	350,000	350,000	-	0.00%
TOTAL OTHER REVENUE SOURCES		\$ 1,022,203	\$ 1,068,394	\$ 46,191	4.52%
TOTAL ALL SOURCES		\$ 283,916,036	\$ 294,534,472	\$ 10,618,436	3.74%

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2021/22

SOURCE	OBJECT CODE	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22
LOCAL SOURCES						
Current Taxes	5111	\$ 162,058,749	\$ 166,001,270	\$ 175,986,394	\$ 173,869,526	\$ 178,688,221
Delinquent Taxes	5112	(2,126,123)	999,902	1,619,192	(1,247,319)	(733,535)
Sales Taxes	5113	17,845,793	18,619,617	18,816,315	19,129,585	19,596,160
Financial Institution Tax	5114	483,022	374,396	821,304	154,650	225,000
M & M Surtaxes	5115	12,833,791	12,612,150	15,413,077	14,580,175	13,747,459
In Lieu Of Tax	5116	147,636	140,245	6,504	154,921	6,818
Day Tuition	5121	169,637	102,975	137,991	102,975	102,975
Summer School Tuition	5122	50,878	-	-	-	107,937
Investment Earnings	5141	2,421,671	4,267,859	3,126,314	375,085	210,008
CNS Pupil Sales	5151	3,013,896	3,006,092	2,435,269	6,510	2,792,701
CNS Adult Sales	5161	107,977	100,023	75,018	65,370	87,479
CNS Non Program	5165	3,488,394	3,460,056	2,653,009	478,600	3,049,534
Admissions	5171	161,474	128,604	132,411	128,604	-
Enterprise Activities	5174	-	-	-	864	-
Student Activities	5179	8,322,422	4,991,880	3,085,787	1,825,000	6,145,510
Community Services	5180	10,439,973	14,068,691	11,212,895	7,835,544	9,168,744
Gifts	5192	25,000	14,800	14,000	-	-
Grants	5193	9,242	1,000	3,000	-	-
VICC Cost Of Educ Reimb	5197	9,563,233	9,004,017	8,276,237	7,541,812	6,842,702
Miscellaneous Local Rev	5191,4,5,6,8,9	1,461,607	1,399,356	1,785,726	305,965	1,306,115
TOTAL LOCAL SOURCES		\$ 230,478,272	\$ 239,292,935	\$ 245,600,444	\$ 225,307,867	\$ 241,343,828
COUNTY SOURCES						
Fines, Forfeit & Escheat	5211	191,549	168,845	314,432	169,044	169,507
State Assessed Util	5221	3,624,767	3,623,205	3,619,012	3,619,012	3,614,824
County Stock Insur Fund	5222	67,390	66,303	68,040	68,474	67,923
TOTAL COUNTY SOURCES		\$ 3,883,705	\$ 3,858,353	\$ 4,001,484	\$ 3,856,530	\$ 3,852,254
STATE SOURCES						
Foundation Formula	5311	23,270,454	23,732,265	26,416,243	28,171,813	28,521,205
Transportation	5312	1,248,218	1,491,029	1,435,885	1,531,854	1,569,037
ECSE-State And Homebound	5313-5314	6,419,602	7,130,439	6,987,632	6,580,922	6,268,131
Classroom Trust Fund	5319	7,622,631	7,603,668	6,043,140	7,708,624	7,277,707
Educ Screening Prog	5324	397,719	439,660	544,730	375,000	375,000
Vocational Terch Aid	5332	18,614	46,408	94,362	6,000	75,000
Food Service - State	5333	51,460	49,856	54,032	-	51,953
Resid. Placement Excess	5369	12,638	13,217	5,880	29,617	29,618
Other State Revenue	5397	50,000	52,000	52,244	62,112	48,000
TOTAL STATE SOURCES		\$ 39,091,336	\$ 40,558,542	\$ 41,634,148	\$ 44,465,942	\$ 44,215,651

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2021/22

SOURCE	OBJECT CODE	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22
FEDERAL SOURCES						
ROTC Reimbursement	5418	120,061	117,170	138,744	112,532	112,532
Medicaid	5412	79,084	79,177	87,360	124,777	76,814
CARES - ESSER	5424	-	-	-	43,546	-
Voc. Ed. Carl Perkins	5427	144,538	148,434	143,929	196,026	89,031
Coronavirus Relief Fund	5428	-	-	-	1,620,545	185,000
Adult Basic Education	5436	48,799	-	-	-	-
IDEA Grants	5437	5,910	-	-	-	-
ECSE-Federal	5442	900,965	69,742	69,401	69,742	69,742
Food Service - Federal	5445-5446	2,107,326	2,030,896	1,530,153	4,149,040	2,113,245
Title I	5451	1,128,794	1,122,220	1,020,396	1,300,000	1,050,000
Title IV	5461	12,507	44,939	92,752	38,641	-
Title III Eng. Lang. Acq	5462	52,437	108,360	127,713	120,000	90,544
Title II Classroom Size Reduction	5465	291,451	221,302	257,356	295,000	267,437
Child Care Development Fund Grant	5470	-	-	206,150	87,656	-
FEMA	5477	-	-	149,420	1,069,630	-
Other Fed	5497	401,270	104,499	162,364	36,359	-
TOTAL FEDERAL SOURCES		\$ 5,293,141	\$ 4,046,741	\$ 3,985,737	\$ 9,263,494	\$ 4,054,345
TOTAL REVENUES		\$ 278,746,454	\$ 287,756,571	\$ 295,221,813	\$ 282,893,833	\$ 293,466,078
OTHER REVENUE SOURCES						
Interest-Bonds/Premiums	5142,5144	10,227,539	759,684	3,151,107	646,533	692,877
Sale Of Bonds	5611	62,800,000	-	31,085,000	-	-
Other Non-Current Sources	5650-99	26,723,295	27,617	68,261	25,670	25,517
Transportation	5841,5842	449,098	421,354	279,459	350,000	350,000
TOTAL OTHER REVENUE SOURCES		\$ 100,199,932	\$ 1,208,655	\$ 34,583,827	\$ 1,022,203	\$ 1,068,394
TOTAL ALL SOURCES		\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472

**ROCKWOOD R-VI SCHOOL DISTRICT
SALARIES AND BENEFITS BY FUND**

Fund	Object	Fund Object	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Budget 2021/22
110	6111	Regular Salaries	\$ 127,379	\$ 353,655	\$ 363,300	\$ 408,263	\$ 412,959
110	6112	Budget Recapture	-	-	-	-	(2,000,000)
110	6121	Subst-Other Pt Teach Sal	116,696	126,088	110,703	108,994	35,961
110	6131	Supplemental Pay	860,252	902,685	817,724	1,785,308	1,175,945
110	6151	Classified Salaries- Reg	33,133,915	33,515,067	34,346,580	34,416,285	36,317,841
110	6155	Classified Overtime Pay	468,367	461,587	389,363	350,000	408,590
110	6161	Class Salaries- Part-Time	96,359	101,160	64,562	-	87,011
110	6171	Class Emp Unused Sick Pay	191,930	184,001	118,249	102,009	190,000
110	6211	Teachers Retirement	300,330	328,086	337,578	201,621	350,176
110	6221	Nonteacher Retirement	2,386,543	2,440,240	2,518,043	2,707,691	2,851,799
110	6231	Fed Ins Contr Act (Fica)	2,007,721	1,995,194	2,053,640	2,141,973	2,264,434
110	6232	Medicare (Non-Cert)	487,794	527,270	503,066	497,597	538,727
110	6233	Medicare (Cert)	-	-	-	-	53
110	6241	Employee Insurance	5,001,162	5,230,003	5,670,258	5,347,140	5,575,824
110	6261	Workmens Comp Insurance	1,073,899	1,251,150	1,262,139	1,143,761	1,164,664
110	6271	Unemployment Compensation	8,399	48,490	21,472	200,000	25,000
110	6282	Uniforms	35,718	35,845	34,296	40,538	37,725
General Fund Total			46,296,464	47,500,522	48,610,972	49,451,180	49,436,709
120	6131	Supplemental Pay	168	-	-	-	-
120	6151	Classified Salaries- Reg	3,226,084	3,186,148	3,060,739	2,640,228	3,399,940
120	6155	Classified Overtime Pay	6,825	8,932	9,813	3,804	9,050
120	6161	Class Salaries- Part-Time	80,014	83,690	82,971	53,676	86,190
120	6211	Teachers Retirement	-	576	-	3,612	-
120	6221	Nonteacher Retirement	242,227	239,479	231,337	198,588	255,553
120	6231	Fed Ins Contr Act (Fica)	198,492	196,869	189,155	162,564	216,701
120	6232	Medicare (Non-Cert)	46,422	46,042	44,239	37,992	50,682
120	6241	Employee Insurance	429,766	420,184	427,395	380,700	500,328
120	6261	Workmens Comp Insurance	92,978	101,667	76,411	75,000	83,400
120	6282	Uniforms	8,989	9,380	6,751	2,040	7,155
Child Nutrition Services Total			4,331,964	4,292,966	4,128,811	3,558,204	4,608,999
140	6111	Regular Salaries	1,763	675	1,769	-	-
140	6121	Subst-Other Pt Teach Sal	46,361	34,114	19,836	2,087	3,976
140	6131	Supplemental Pay	172,459	215,020	134,786	78,349	149,260
140	6151	Classified Salaries- Reg	136	-	-	-	-
140	6155	Classified Overtime Pay	-	972	150	-	-
140	6161	Class Salaries- Part-Time	760	2,032	1,355	-	-
140	6211	Teachers Retirement	18,839	21,362	14,231	8,634	16,448
140	6221	Nonteacher Retirement	867	2,998	1,034	276	526
140	6231	Fed Ins Contr Act (Fica)	6,353	7,088	4,244	1,584	3,018
140	6232	Medicare (Non-Cert)	3,200	3,679	2,289	1,167	2,223
140	6241	Employee Insurance	0	1	-	-	-
Student Activities Total			250,737	287,941	179,693	92,097	175,451

**ROCKWOOD R-VI SCHOOL DISTRICT
SALARIES AND BENEFITS BY FUND**

Fund	Object	Fund Object	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Budget 2021/22
160	6111	Regular Salaries	893,031	896,963	962,988	995,520	1,084,293
160	6121	Subst-Other Pt Teach Sal	41,768	70,452	50,260	57,960	58,191
160	6131	Supplemental Pay	91,483	80,846	64,665	65,052	92,231
160	6151	Classified Salaries- Reg	4,492,639	4,539,064	4,742,675	4,287,744	4,515,582
160	6155	Classified Overtime Pay	110,858	115,747	98,610	1,836	67,295
160	6161	Class Salaries- Part-Time	2,645,659	2,822,157	2,452,371	1,828,392	2,389,880
160	6211	Teachers Retirement	219,045	227,168	236,232	241,416	283,037
160	6221	Nonteacher Retirement	393,591	401,116	413,166	345,420	371,499
160	6231	Fed Ins Contr Act (Fica)	444,481	458,377	444,859	375,636	428,426
160	6232	Medicare (Non-Cert)	117,719	121,167	118,774	100,800	117,569
160	6241	Employee Insurance	907,984	925,791	1,001,728	889,416	858,588
Community Education Total			10,358,257	10,658,848	10,586,328	9,189,192	10,266,591
170	6131	Supplemental Pay	-	-	(167)	-	-
170	6221	Nonteacher Retirement	92	-	(12)	-	-
170	6231	Fed Ins Contr Act (Fica)	69	-	(11)	-	-
170	6232	Medicare (Non-Cert)	5	-	(3)	-	-
Other Activities Total			166	-	(193)	-	-
200	6111	Regular Salaries	109,278,383	111,305,543	112,487,942	114,379,138	116,983,480
200	6112	Budget Recapture	-	-	-	-	(1,250,000)
200	6121	Subst-Other Pt Teach Sal	2,122,249	2,038,067	1,492,362	1,612,541	2,090,062
200	6131	Supplemental Pay	2,737,384	2,622,218	2,696,760	2,725,168	2,781,343
200	6141	Unused Leave / Sick Pay	1,261,113	1,218,466	1,010,697	904,515	1,150,000
200	6151	Classified Salaries- Reg	491,004	222,983	262,918	226,167	257,406
200	6155	Classified Overtime Pay	-	3,650	-	-	-
200	6211	Teachers Retirement	17,723,549	18,015,038	18,256,464	18,890,068	19,235,060
200	6221	Nonteacher Retirement	22,538	22,234	13,209	37,575	34,683
200	6231	Fed Ins Contr Act (Fica)	205,015	188,291	150,153	154,470	196,463
200	6232	Medicare (Non-Cert)	1,586,359	1,609,854	1,621,057	1,652,915	1,697,893
200	6241	Employee Insurance	14,664,140	14,848,140	15,390,786	15,909,201	16,191,343
Teacher Fund Total			150,091,734	152,094,484	153,382,346	156,491,758	159,367,733
Total Salary and Benefit Expense			\$ 211,329,323	\$ 214,834,761	\$ 216,887,957	\$ 218,782,431	\$ 223,855,483

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2021/22

Dept	Description	Actual	Actual	Actual	Projected	Budget	Increase/(Decrease)	
		2017/18	2018/19	2019/20	2020/21	2021/22	\$ Change	% Change
	District Wide							
0000	District Wide	\$ 39,183,786	\$ 44,523,657	\$ 71,254,729	\$ 41,513,277	\$ 42,802,514	\$ 1,289,237	3.11%
	Total District Wide	39,183,786	44,523,657	71,254,729	41,513,277	42,802,514	1,289,237	3.11%
	Admin/Superintendent/B.O.E.							
1099	Central Administration	106,787	58,172	41,958	33,986	53,264	19,278	56.72%
5200	Superintendents Office	1,825,161	1,914,563	1,788,575	1,943,897	2,007,951	64,054	3.30%
5210	Board Of Education	20,885	79,142	28,349	102,364	60,500	(41,864)	-40.90%
5220	Superintendent Search	-	20,748	15	-	-	-	
7110	DEED	559,250	610,807	537,613	382,223	584,919	202,696	53.03%
8260	Nurses	236,821	243,335	312,327	325,277	350,401	25,124	7.72%
	Total Admin/Superintendent/B.O.E.	2,748,904	2,926,766	2,708,838	2,787,747	3,057,035	269,288	9.66%
	Instructional/School Allocation							
1000	General Instruction	124,968,483	127,170,661	129,024,710	131,972,453	134,988,365	3,015,912	2.29%
1010	Business Education	3,586	3,162	1,847	2,696	5,515	2,819	104.56%
1020	Instructional Technology	301,939	397,524	270,189	273,505	309,600	36,095	13.20%
1040	Foreign Language	6,142	5,579	5,782	6,049	7,150	1,101	18.20%
1050	Guidance	4,734,418	4,888,107	5,258,185	5,201,163	5,311,059	109,896	2.11%
1060	Family & Consumer Studies	53,317	55,904	47,173	46,944	60,760	13,816	29.43%
1070	Industrial Technology	14,893	19,117	16,162	18,324	18,000	(324)	-1.77%
1080	Language Arts	17,964	20,119	21,363	15,463	24,550	9,087	58.77%
1090	Library	2,708,243	2,697,936	2,741,594	2,756,433	2,787,973	31,540	1.14%
1100	Math	8,671	9,715	7,716	8,117	12,350	4,233	52.15%
1110	Music	2,347,279	2,384,434	2,352,852	2,345,821	2,398,776	52,955	2.26%
1120	Nurse	2,099,345	2,188,588	2,256,105	2,325,986	2,422,890	96,904	4.17%
1130	Physical Education	30,218	31,406	24,813	23,746	31,759	8,013	33.74%
1140	Reserve Officer Training Corp	322,556	331,929	346,803	359,399	369,528	10,129	2.82%
1150	Science	67,349	74,898	60,412	75,838	85,470	9,632	12.70%
1160	Social Studies	5,296	7,662	4,788	5,514	10,645	5,131	93.05%
1170	Special School District	343	533	402	410	700	290	70.73%
1180	Writing Center	-	-	-	353	500	147	41.64%
1200	Community Services	-	-	-	-	100	100	100.00%
1210	Performing Arts	1,254	735	700	1,066	2,955	1,889	177.20%
1220	Instructional Media	37,178	38,459	37,591	35,980	27,313	(8,667)	-24.09%
1230	Art	137,195	138,478	134,960	156,961	145,360	(11,601)	-7.39%
1270	Alternative Classroom	3,858	3,900	1,734	3,471	-	(3,471)	-100.00%
1300	Yearbook	3,734	2,519	1,466	715	4,460	3,745	523.78%
1320	Speech	3,707	805	100	1,100	2,300	1,200	109.09%
1330	Drama	1,502	1,279	500	22,401	1,600	(20,801)	-92.86%
1340	School Newspaper	8,052	10,626	8,459	5,499	9,925	4,426	80.49%
1350	Academic Stretch	833	528	289	246	485	239	97.15%
1360	Journalism	7,540	8,673	4,960	6,339	7,750	1,411	22.26%
1400	Staff Development	111,190	87,744	80,127	24,363	145,082	120,719	495.50%
1420	Production Center	69,257	58,899	65,423	34,096	75,800	41,704	122.31%
1450	Broadcast Journalism	1,998	1,234	1,593	2,243	2,000	(243)	-10.83%
	Total Instructional/School Allocation	138,077,338	140,641,152	142,778,799	145,732,694	149,270,720	3,538,026	2.43%

**ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2021/22**

Dept	Description	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Budget 2021/22	Increase/(Decrease)	
							\$ Change	% Change
	Extra-Curr. Act/School Spon.							
1460	CO-Curricular Activities	159,986	151,717	89,116	10,424	159,291	148,867	1428.12%
1461	CO-Curricular Elementary	25,194	33,990	22,907	-	36,485	36,485	100.00%
1470	Supplemental - Instruction	40,872	36,589	26,663	14,648	-	(14,648)	-100.00%
1480	Supplemental Non-Athletic Act	31,197	30,030	21,397	5,525	33,869	28,344	513.01%
1490	Supplemental Athletic	401,459	357,009	321,782	266,462	383,990	117,528	44.11%
1500	Athletics	158,155	242,144	193,844	383,713	914,649	530,936	138.37%
1510	Cross Country	32,729	30,014	41,098	40,021	-	(40,021)	-100.00%
1520	Football	84,837	93,666	99,376	117,620	-	(117,620)	-100.00%
1530	Girls Golf	21,164	16,847	14,465	13,956	-	(13,956)	-100.00%
1540	Boys Soccer	48,985	41,783	49,773	59,864	-	(59,864)	-100.00%
1550	Softball	34,789	29,933	28,041	41,365	-	(41,365)	-100.00%
1560	Girls Tennis	11,523	10,056	11,118	11,395	-	(11,395)	-100.00%
1570	Boys Volleyball	28,223	27,440	11,344	27,614	-	(27,614)	-100.00%
1580	Water Polo	17,931	19,513	4,917	6,148	-	(6,148)	-100.00%
1590	Boys Basketball	48,248	48,717	49,723	81,070	-	(81,070)	-100.00%
1600	Girls Basketball	44,840	38,411	44,227	79,342	-	(79,342)	-100.00%
1610	Boys Swimming	15,689	13,531	16,390	19,491	-	(19,491)	-100.00%
1620	Wrestling	53,322	46,350	49,406	109,997	-	(109,997)	-100.00%
1621	Girls Wrestling	-	-	746	9,127	-	(9,127)	-100.00%
1630	Baseball	40,364	41,157	20,355	16,287	-	(16,287)	-100.00%
1640	Boys Golf	23,683	21,831	7,672	17,900	-	(17,900)	-100.00%
1650	Girls Soccer	31,219	31,830	15,682	16,455	-	(16,455)	-100.00%
1660	Boys Tennis	9,979	9,335	3,043	4,219	-	(4,219)	-100.00%
1670	Boys Track	34,082	33,972	10,059	21,644	-	(21,644)	-100.00%
1680	Girls Track	24,607	35,825	12,186	21,392	-	(21,392)	-100.00%
1700	First Aid	7,740	3,126	3,698	3,413	-	(3,413)	-100.00%
1710	Letters and Awards	14,133	-	-	751	-	(751)	-100.00%
1720	Cheerleading	9,103	9,854	10,037	15,053	-	(15,053)	-100.00%
1730	Drill Teams (Poms)	10,235	8,449	8,254	6,983	-	(6,983)	-100.00%
1740	Girls Swimming	7,416	6,283	5,842	9,644	-	(9,644)	-100.00%
1750	Girls Volleyball	14,186	13,174	17,974	21,781	-	(21,781)	-100.00%
1760	Marching Band	116,992	369,990	170,767	118,467	229,856	111,389	94.03%
1770	Flags	1,582	2,472	2,000	-	-	-	-
1780	Field Hockey	21,595	18,801	16,190	24,278	-	(24,278)	-100.00%
1790	Girls Lacrosse	14,337	23,398	10,187	13,943	-	(13,943)	-100.00%
1800	Girls Field Hockey	4,133	3,706	3,159	2,380	-	(2,380)	-100.00%
2010	Speech and Debate	5,329	3,414	2,617	216	-	(216)	-100.00%
2000	Extracurricular	2,776,622	2,812,356	2,921,438	2,942,850	2,919,438	(23,412)	-0.80%
Total Extra-Curr. Act/School Spon.		4,426,481	4,716,712	4,337,495	4,555,438	4,677,578	122,140	2.68%
	Exec Directors							
5310	Asst Supt Learning and Support	72,019	128,254	97,431	35,273	159,770	124,497	352.95%
5320	Exec Dir Elementary Schools	316,126	200,715	110,177	111,754	106,986	(4,768)	-4.27%
5330	Supervision of Schools	106,298	96,394	93,497	90,448	115,274	24,826	27.45%
Total Exec Directors		494,443	425,363	301,105	237,475	382,030	144,555	60.87%
	Special School District							
5540	Rw Special Ed/504/Homebound	699,044	912,699	851,148	780,799	915,000	134,201	17.19%
Total Special School District		699,044	912,699	851,148	780,799	915,000	134,201	17.19%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2021/22

Dept	Description	Actual	Actual	Actual	Projected	Budget	Increase/(Decrease)	
		2017/18	2018/19	2019/20	2020/21	2021/22	\$ Change	% Change
	Curriculum							
4000	Curriculum Director	3,663,426	3,354,657	3,250,369	5,410,373	3,628,830	(1,781,543)	-32.93%
4010	Health & Physical Education	36,464	65,686	103,601	201,283	211,209	9,926	4.93%
4020	STEM	32,199	36,908	24,962	969	33,484	32,515	3355.52%
4030	World Language	145,070	108,785	84,500	19,894	221,000	201,106	1010.89%
4060	Mathematics - Primary	1,198,749	96,882	111,705	33,365	330,753	297,388	891.32%
4065	Mathematics - Secondary	404,371	283,876	621,150	248,936	349,335	100,399	40.33%
4070	Fine Arts - Vocal Music	116,419	148,663	171,488	452,939	459,550	6,611	1.46%
4072	Fine Arts - Strings	114,950	92,639	123,391	-	-	-	
4074	Fine Arts - Band	254,979	166,261	160,039	-	-	-	
4080	Social Studies	104,106	157,927	822,525	383,261	681,897	298,636	77.92%
4090	Language Arts - 6-12	556,357	316,398	337,708	896,945	646,455	(250,490)	-27.93%
4100	Lang Arts K-5	223,869	254,591	173,489	238,244	336,588	98,344	41.28%
4110	Language Arts - Speech	5,891	32,678	12,337	44,140	36,463	(7,677)	-17.39%
4120	Fine Arts - Visual Arts	34,163	60,815	86,556	183,010	273,196	90,186	49.28%
4130	Science - Secondary	1,751,310	104,431	311,931	907,031	326,234	(580,797)	-64.03%
4150	Science - Primary	125,794	2,313,141	108,913	13,386	54,434	41,048	306.65%
4160	Testing and Assessment	285,601	326,730	302,056	203,370	514,451	311,081	152.96%
4200	Fine Arts - Theatre Arts	105,922	89,246	60,191	21,551	105,388	83,837	389.02%
4210	Character Education	14,705	19,504	15,084	14,519	21,950	7,431	51.18%
4220	Continuous Improvement	364,180	317,999	248,149	319,220	352,161	32,941	10.32%
4230	Practical Arts - FACS	61,856	168,423	51,045	28,280	67,485	39,205	138.63%
4240	K-5 Reading Interventions	1,679,983	1,588,363	1,599,120	1,511,569	1,515,755	4,186	0.28%
4260	Social Workers	1,069,937	1,226,267	1,344,987	1,373,706	1,417,404	43,698	3.18%
4270	Counseling and Prevention	101,611	304,142	311,729	306,749	341,203	34,454	11.23%
4300	Planning Comm Services	-	-	-	(48)	-	48	-100.00%
4320	Practical Arts - Ind Techn	207,454	300,164	273,414	360,961	503,844	142,883	39.58%
4380	Practical Arts - Business Ed	100,896	46,937	71,467	17,410	74,616	57,206	328.58%
4400	Library	100,448	42,313	130,438	88,532	168,190	79,658	89.98%
4410	Library Implementation	292,174	371,227	352,576	272,260	397,888	125,628	46.14%
4430	Science Initiative 6-12	17	-	-	-	-	-	
4460	History Matters Grant	-	-	-	2,000	-	(2,000)	-100.00%
4480	Water Bottle Grant	5,042	-	-	-	-	-	
4800	TAG K-12	439,289	575,377	537,424	497,587	582,397	84,810	17.04%
5160	Summer School (5-12)	275,122	290,241	49,245	223,768	553,732	329,964	147.46%
5170	Individual Learning Center	757,062	761,151	685,193	654,455	708,227	53,772	8.22%
5180	Summer School (K-4)	283,080	281,361	15,727	167,305	464,579	297,274	177.68%
5190	Alternative Learning Center	26,292	-	-	-	-	-	
5350	Full Day Kindergarten	55,492	-	119,992	64,125	66,049	1,924	3.00%
6200	Early Child Special Education	7,299,188	7,059,868	6,676,001	6,168,706	6,384,409	215,703	3.50%
6090	Safe Schools	672	-	-	-	-	-	
8140	Partners In Education	445,930	450,528	418,749	372,223	405,999	33,776	9.07%
8060	ESOL (Eng Sprks Othr Lang)	1,624,586	1,708,493	1,885,651	1,977,756	2,159,099	181,343	9.17%
	Total Curriculum	24,364,657	23,522,673	21,652,903	23,679,780	24,394,254	714,474	3.02%
	Staff Development							
5000	Professional Development	497,746	552,056	430,198	342,639	657,825	315,186	91.99%
	Total Staff Development	497,746	552,056	430,198	342,639	657,825	315,186	91.99%
	Community Ed							
8090	Adult Education & Literacy	301	-	-	504	-	(504)	-100.00%
8110	Comm Education Services	668,598	689,475	873,656	930,072	925,623	(4,449)	-0.48%
8125	District Wide Events	22,646	26,044	3,646	-	34,975	34,975	100.00%
8130	Community Recreation	3,487,973	3,540,690	3,141,327	2,129,129	3,117,930	988,801	46.44%
8280	Theater Tech Support	205,835	209,686	208,408	194,875	220,067	25,192	12.93%
8320	Comm Ed After School	381,316	353,031	268,349	55,632	274,794	219,162	393.95%
8310	Summer School Enrich Program	14,704	28,157	19,189	84,456	266,162	181,706	215.15%
8350	Babler Org Group Camp	713,218	749,496	484,939	138,384	672,134	533,750	385.70%
8010	ECDA- General	59,598	93,226	111,646	109,850	114,991	5,141	4.68%
8020	ECDA- Parents As Teachers	555,317	538,696	563,648	518,887	556,489	37,602	7.25%
8030	ECDA - Screening	123,753	123,122	366,733	125,299	127,753	2,454	1.96%
8170	Pre-School	2,450,497	2,445,960	2,722,092	2,522,208	2,655,359	133,151	5.28%
8220	Early Intervention	72,341	-	20,379	-	-	-	
8120	Adventure Club	6,522,502	6,544,611	6,025,907	4,212,828	5,369,875	1,157,047	27.46%
8200	Crestview Pool	-	5,585	-	180	-	(180)	-100.00%
8240	Backpack Kids	11	-	-	-	-	-	
	Total Community Ed	15,278,608	15,347,779	14,809,920	11,022,304	14,336,152	3,313,848	30.06%
	Human Resources							
5100	Human Resources	1,659,858	1,636,712	1,692,159	1,671,562	1,824,106	152,544	9.13%
	Total Human Resources	1,659,858	1,636,712	1,692,159	1,671,562	1,824,106	152,544	9.13%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2021/22

Dept	Description	Actual	Actual	Actual	Projected	Budget	Increase/(Decrease)	
		2017/18	2018/19	2019/20	2020/21	2021/22	\$ Change	% Change
Administrative Services								
5150	Administration Services	1,182,074	1,238,520	1,117,962	1,087,158	1,485,975	398,817	36.68%
5530	Transportation	8,733,751	8,372,233	9,283,934	8,621,607	8,885,916	264,309	3.07%
7400	Warehouse	452,336	457,006	492,695	564,780	499,838	(64,942)	-11.50%
Total Administrative Services		10,368,161	10,067,760	10,894,591	10,273,545	10,871,729	598,184	5.82%
Facilities Services/ACQ								
9000	Facility Services Admin	1,115,102	1,134,793	1,126,528	1,167,164	1,213,666	46,502	3.98%
9010	Fac Services Custodial	8,497,300	9,017,824	9,378,009	9,548,224	9,906,979	358,755	3.76%
9020	Fac Srvs Building Maintenance	4,687,405	4,514,061	4,435,130	4,746,756	5,060,609	313,853	6.61%
9030	Fac Srvs Grounds Maintenance	1,496,638	1,568,681	1,697,927	1,627,319	1,693,037	65,718	4.04%
9040	Fac Services Construction	59,415	57,548	64,893	57,613	40,000	(17,613)	-30.57%
9500	Fac Srvs Capital Project	393,494	274,194	1,020,239	286,250	-	(286,250)	-100.00%
Total Facilities Services/ACQ		16,249,354	16,567,100	17,722,725	17,433,326	17,914,291	480,965	2.76%
Finance/Purchasing								
5500	Finance	1,169,277	1,028,146	1,029,195	1,017,051	1,058,730	41,679	4.10%
5520	Purchasing	276,227	234,457	245,331	255,902	266,137	10,235	4.00%
Total Finance/Purchasing		1,445,505	1,262,602	1,274,526	1,272,953	1,324,867	51,914	4.08%
Technology								
4600	Information Systems	907,131	928,924	862,263	978,390	1,080,766	102,376	10.46%
4610	Instructional Tech CD	761,900	801,650	810,888	838,405	866,313	27,908	3.33%
4620	Technology Support	3,481,491	3,384,226	3,514,993	3,783,555	4,247,011	463,456	12.25%
4630	Information Technology Dept	157,337	156,796	161,987	167,009	173,689	6,680	4.00%
Total Technology		5,307,859	5,271,596	5,350,130	5,767,359	6,367,779	600,420	10.41%
Communications/P.R.								
7750	Communications - Pub Relations	799,817	827,760	808,968	747,916	897,441	149,525	19.99%
7760	Comm Audio-Visual	67,400	70,045	76,710	79,141	82,305	3,164	4.00%
7790	Comm Print-Publish	91,329	87,989	116,355	125,890	144,116	18,226	14.48%
7820	Comm Activity	32,115	37,545	-	(48)	-	48	-100.00%
Total Communications/P.R.		990,661	1,023,339	1,002,033	952,899	1,123,862	170,963	17.94%
Food Service								
7600	Child Nutrition Admin	4,432,866	7,898,487	7,646,787	5,664,850	7,910,527	2,245,677	39.64%
7610	CNS- Central Kitchen	3,970,036	-	-	-	-	-	-
7620	CNS - Catering	56,500	57,566	56,965	59,328	67,041	7,713	13.00%
7640	CNS - Babler Park	74,558	79,406	75,035	59,184	84,280	25,096	42.40%
7650	CNS- Summer School	41,434	31,489	0	252	30,476	30,224	11993.65%
Total Food Service		8,575,395	8,066,949	7,778,787	5,783,614	8,092,324	2,308,710	39.92%
Self-Funded Activities								
1980	Non-Student Activities	11,815	5,326	1,072	828	1,202	374	45.17%
8154	Parking	122,783	102,478	117,310	91,294	94,947	3,653	4.00%
1990	Student Activities	4,616,544	4,491,196	2,879,481	1,735,192	3,250,002	1,514,810	87.30%
Total Self-Funded Activities		4,751,141	4,599,001	2,997,863	1,827,314	3,346,151	1,518,837	83.12%
State/Federal Programs								
6040	State Gifted (Regular)	4,310,001	4,270,217	4,427,439	4,451,840	4,540,878	89,038	2.00%
6800	StlCo Cable TV Grant	-	-	696	-	-	-	-
7020	Title IV	12,262	-	-	-	-	-	-
7030	Title I	1,104,495	1,097,741	1,080,474	1,188,147	1,050,000	(138,147)	-11.63%
7040	Carl Perkins	142,904	145,916	140,912	206,653	89,031	(117,622)	-56.92%
7045	CTE Base and Performance Grant	-	47,050	94,362	81,676	75,000	(6,676)	-8.17%
7090	T-IIA Professional Development	42,279	37,599	18,993	44,668	50,000	5,332	11.94%
7100	T-IV Drug Free Schools	80	-	-	-	-	-	-
7220	T-IIA Instr (CSR)	242,897	222,835	242,191	243,952	217,437	(26,515)	-10.87%
7350	T-III English Language Acq	48,684	67,933	104,183	75,423	90,544	15,121	20.05%
7430	Drug Free Comm Grant	98,269	116,046	115,752	126,389	124,932	(1,457)	-1.15%
7435	HHS-Substance Abuse	4,311	-	-	-	-	-	-
7440	Title III Immigrant	2,625	38,125	20,842	-	-	-	-
7460	Hazard Mitigation Grant	-	-	-	1,799,751	-	(1,799,751)	-100.00%
7470	CARES	-	-	149,420	1,212,156	-	(1,212,156)	-100.00%
Total State/Federal Programs		6,008,808	6,043,462	6,395,264	9,430,655	6,237,822	(3,192,833)	-33.86%
Bond Issues								
9701	2015 Bond Issue (Fac)	13,831,345	3,533,741	13,662	-	-	-	-
9702	2015 Bond Issue (Tech)	4,050,609	2,563,549	264,489	-	-	-	-
9703	2015 Bond Issue Finance	29,138	6,400	-	-	-	-	-
9704	2018 Bond Issue (Fac)	6,492,012	29,253,987	23,495,936	6,463,214	104,609	(6,358,605)	-98.38%
9705	2018 Bond Issue (Tech)	-	782,183	2,667,836	1,523,586	-	(1,523,586)	-100.00%
9706	2018 Bond Issue Finance	256,679	-	-	-	-	-	-
9707	2019 Bond Issue (Fac)	-	-	4,112,068	10,325,326	4,604,056	(5,721,270)	-55.41%
9708	2019 Bond Issue (Tech)	-	-	1,033,045	2,636,180	3,000,000	363,820	13.80%
9709	2019 Bond Issue Finance	-	-	193,074	-	-	-	-
Total Bond Issues		24,659,784	36,139,860	31,780,112	20,948,306	7,708,665	(13,239,641)	-63.20%
Total Expenditures		\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ (708,982)	-0.23%

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

Worsening > 10%

Improving > 10%

OBJECT GROUP	DESCRIPTION	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
6111	Regular Salaries	\$ 110,300,556	\$ 112,556,837	\$ 113,815,999	\$ 115,782,921	\$ 115,230,732	\$ (552,189)	-0.48%
6121	Subst-Other PT Teach Sal	2,327,074	2,268,722	1,673,160	1,781,582	2,188,190	406,608	22.82%
6131	Supplemental Pay	3,861,746	3,820,770	3,713,767	4,653,877	4,198,779	(455,098)	-9.78%
6141	Early Retirement	1,261,113	1,218,466	1,010,697	904,515	1,150,000	245,485	27.14%
6151	Classified Salaries- Reg	41,343,778	41,463,261	42,412,912	41,570,424	44,490,769	2,920,345	7.03%
6155	Classified Overtime Pay	586,049	590,887	497,936	355,640	484,935	129,295	36.36%
6161	Class Salaries- Part-Time	2,822,793	3,009,039	2,601,259	1,882,068	2,563,081	681,013	36.18%
6171	Class Emp Unused Sick Pay	191,930	184,001	118,249	102,009	190,000	87,991	86.26%
6211	Teachers Retirement	18,261,763	18,592,229	18,844,505	19,345,351	19,884,721	539,370	2.79%
6221	Nonteacher Retirement	3,045,857	3,106,067	3,176,777	3,289,550	3,514,060	224,510	6.82%
6231	Fed Ins Contr Act (FICA)	2,862,131	2,845,819	2,842,041	2,836,227	3,109,042	272,815	9.62%
6232	Medicare (Non-Cert)	2,241,499	2,308,013	2,289,422	2,290,471	2,407,147	116,676	5.09%
6241	Employee Insurance	21,003,052	21,424,119	22,490,166	22,526,457	23,126,083	599,626	2.66%
6261	Workmens Comp Insurance	1,166,877	1,352,817	1,338,550	1,218,761	1,248,064	29,303	2.40%
6271	Unemployment Compensation	8,399	48,490	21,472	200,000	25,000	(175,000)	-87.50%
6282	Uniforms	44,707	45,226	41,047	42,578	44,880	2,302	5.41%
6311	Instruction Services	831,081	1,010,402	993,620	2,507,591	1,467,050	(1,040,541)	-41.50%
6312	Instr Program Imp Service	463,927	430,985	660,346	384,945	658,000	273,055	70.93%
6313	Pupil Services	19,793	19,477	50,508	26,918	20,000	(6,918)	-25.70%
6314	Staff Services	9	3,201	-	-	12,000	12,000	100.00%
6315	Audit Services	29,000	29,000	30,000	36,030	30,000	(6,030)	-16.74%
6316	Data Processing Services	1,097,094	278,140	316,344	339,292	431,041	91,749	27.04%
6317	Legal Services	188,414	153,493	126,230	222,808	165,000	(57,808)	-25.95%
6318	Election Services	6	41,618	25	89,155	30,000	(59,155)	-66.35%
6319	Other Professional Services	592,888	651,209	439,986	329,205	798,116	468,911	142.44%
6331	Cleaning Services	-	-	-	-	600	600	100.00%
6332	Repairs And Maintenance	594,604	1,848,195	1,598,507	1,878,638	1,901,416	22,778	1.21%
6333	Rentals- Land & Buildings	139,422	128,663	69,888	71,149	71,000	(149)	-0.21%
6334	Rentals- Equipment	458,842	429,961	425,036	455,352	378,008	(77,344)	-16.99%
6335	Water And Sewer	496,296	598,895	409,570	428,033	550,000	121,967	28.49%
6336	Trash Removal	120,502	120,146	136,530	187,760	186,579	(1,181)	-0.63%
6339	Other Property Services	523,922	445,386	429,372	509,131	506,000	(3,131)	-0.61%
6341	Contr Transp To-From Schl	325,485	280,158	191,674	135,117	371,183	236,066	174.71%
6342	Nonroute Contract Transp	290,562	363,501	236,053	290,252	322,153	31,901	10.99%
6343	Admin Development	499,671	605,778	464,224	124,254	677,500	553,246	445.25%
6345	Mileage	198,187	189,951	154,381	94,297	224,336	130,039	137.90%
6347	Meeting Expenses	-	7	-	-	100	100	100.00%
6351	Property Insurance	872,457	878,816	891,347	953,793	1,108,291	154,498	16.20%
6352	Liability Insurance	829,266	707,954	841,685	835,167	713,365	(121,802)	-14.58%
6353	Fidelity Bond Premium	100	100	100	120	100	(20)	-16.67%
6361	Communication	656,698	697,553	670,679	834,256	1,261,090	426,834	51.16%
6362	Advertising	34,252	36,863	30,565	33,112	21,678	(11,434)	-34.53%
6363	Printing And Binding	26,970	41,767	36,673	18,958	34,416	15,458	81.54%
6371	Dues And Memberships	323,859	344,479	301,477	311,858	302,930	(8,928)	-2.86%
6391	Other Purchased Services	5,872,598	5,594,242	4,627,169	2,701,621	4,173,450	1,471,829	54.48%
6398	Other Expenses	-	1,078	-	-	-	-	

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

Worsening > 10%

Improving > 10%

OBJECT GROUP	DESCRIPTION	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
6410	General Supplies	9,067,269	8,405,724	6,473,274	7,933,300	9,398,193	1,464,893	18.47%
6412	Technology Related Supplies	1,187,644	1,977,798	1,407,803	1,907,902	2,459,486	551,584	28.91%
6413	Non-Travel Meals And Food	307,481	444,582	268,902	127,713	235,009	107,296	84.01%
6419	Misc-Material & Supplies	13,331	10,680	6,309	6,655	12,097	5,442	81.77%
6431	Textbooks	2,914,105	2,095,011	1,592,362	1,415,020	475,857	(939,163)	-66.37%
6441	Library Books	291,156	212,896	303,581	297,659	337,310	39,651	13.32%
6451	Resource Materials	220,078	192,172	167,054	154,008	211,808	57,800	37.53%
6461	Warehouse Inventory Adjustment	263,637	188,787	(129,031)	-	-	-	-
6471	Food Supplies	2,512,227	2,421,809	2,144,968	1,543,200	2,349,502	806,302	52.25%
6473	Food Supplies Non-Program	820,275	748,365	639,922	155,488	652,195	496,707	319.45%
6481	Electric	4,403,982	4,398,843	4,090,330	3,328,555	4,538,000	1,209,445	36.34%
6482	Gas- Natural	584,944	684,057	447,068	602,521	725,000	122,479	20.33%
6486	Gasoline-Diesel	47,319	59,001	39,322	45,688	50,000	4,312	9.44%
6487	Diesel Fuel	654,082	656,693	342,023	367,283	500,000	132,717	36.13%
6489	Unleaded Gas	133,133	146,585	236,966	390,785	344,230	(46,555)	-11.91%
6491	Other Sply-Matrl	8,619	8,993	9,392	9,144	10,064	920	10.06%
6511	Land	12,419	3,443	-	-	-	-	-
6521	Buildings	17,399,879	31,630,429	25,693,179	13,718,730	2,358,159	(11,360,571)	-82.81%
6531	Imp Other Than Buildings	3,197,919	463,687	2,161,224	3,562,892	2,245,897	(1,316,995)	-36.96%
6541	Regular Equipment	5,599,959	4,822,197	6,040,194	5,744,709	3,270,390	(2,474,319)	-43.07%
6542	Equip- Instr Apparatus	460,236	216,167	299,863	353,098	69,500	(283,598)	-80.32%
6543	Technology-Related Hardware	11,524	6,978	7,374	-	-	-	-
6551	Vehicles (Except Buses)	7,000	223,097	170,871	167,530	-	(167,530)	-100.00%
6552	Vehicles - School Buses	1,481,690	1,196,655	2,216,670	1,331,559	1,355,308	23,749	1.78%
6591	Other Capital Outlay	3,849	-	-	-	2,400,000	2,400,000	100.00%
6610	Redemption Of Principal	19,695,000	22,330,000	50,550,000	21,940,000	23,795,000	1,855,000	8.45%
6613	Prin-Lease-Purch Agrmnt	70,267	-	-	-	-	-	-
6621	Int-Serial Bonds	7,013,007	9,772,410	9,458,448	8,184,753	7,120,000	(1,064,753)	-13.01%
6623	Int-Lease-Purch Agrmnt	184,225	161,481	160,453	141,202	115,814	(25,388)	-17.98%
6624	Cost of Issuance	134,007	-	94,144	-	-	-	-
6631	Paying Agent Fees	272,037	2,918	100,714	3,049	5,000	1,951	64.01%
TOTAL		\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ (708,982)	-0.23%

ROCKWOOD R-VI SCHOOL DISTRICT **EXPENSE BY FUNCTION/PROGRAM**

Worsening > 10%

Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
0000	District Wide	\$ -	\$ -	\$ -	\$ 15,604	\$ 2,403,591	\$ 2,387,987	15303.68%
1111	Elementary	49,491,556	51,959,207	51,829,769	52,317,149	49,600,329	(2,716,820)	-5.19%
1131	Middle/Junior High	29,400,736	28,417,095	28,632,884	29,518,075	30,022,170	504,095	1.71%
1151	High School	39,559,214	39,952,046	40,309,066	41,045,731	41,995,493	949,762	2.31%
1191	Summer School	321,117	354,085	18,025	272,209	676,771	404,562	148.62%
1195	Virtual Instruction	-	152,558	222,774	1,777,764	600,000	(1,177,764)	-66.25%
1211	Gifted And Talented	4,688,724	4,772,560	4,907,016	4,873,730	5,042,005	168,275	3.45%
1221	Special Education	43,038	41,589	24,135	2,792	32,040	29,248	1047.56%
1223	Coordinated Early Intervening	-	-	8,000	9,764	-	(9,764)	-100.00%
1251	Supplemental Instruction	891,992	869,584	829,519	891,971	807,593	(84,378)	-9.46%
1271	Bilingual	1,669,337	1,771,112	1,978,287	2,050,667	2,207,929	157,262	7.67%
1281	Early Childhood-Special Ed	6,362,548	6,191,806	5,911,529	5,439,803	5,602,548	162,745	2.99%
1321	Business Education	-	15,389	19,071	21,181	12,000	(9,181)	-43.35%
1331	Family and Consumer Sciences	-	34,972	20,573	38,132	11,000	(27,132)	-71.15%
1341	Health Sciences Education	-	-	-	39,059	50,031	10,972	28.09%
1361	Skilled Technical Sciences Ed	117,454	32,978	-	8,443	12,000	3,557	42.13%
1371	Technology and Engineering	-	64,272	136,856	181,514	71,000	(110,514)	-60.88%
1411	Student Activities	7,526,490	7,402,865	5,894,626	4,709,104	6,492,527	1,783,423	37.87%
1421	School-Sponsored Athletic	1,649,330	1,937,238	1,588,587	2,191,168	2,191,146	(22)	0.00%
1611	Adult Basic Education	301	-	-	504	-	(504)	-100.00%
1911	Tuition To Other Districts In	58,138	47,618	52,346	58,832	63,000	4,168	7.08%
1913	Tuition to Private Agencies	-	9,826	-	-	-	-	-
1941	Contracted Education Services	646,069	601,137	566,630	512,688	590,000	77,312	15.08%
2111	Attendance & Social Work	343,760	369,653	328,638	382,223	580,919	198,696	51.98%
2113	Social Work Services	1,172,518	1,342,314	1,460,408	1,500,095	1,542,336	42,241	2.82%
2114	Pupil Accounting Services	227,157	-	-	-	-	-	-
2122	Counseling Services	4,999,758	5,229,593	5,496,662	5,439,316	5,558,368	119,052	2.19%
2123	Appraisal Services	301,504	406,787	316,360	212,021	553,068	341,047	160.86%
2125	Record Maintenance Services	-	-	474,088	531,417	552,672	21,255	4.00%
2126	Placement Services	153	104	1,034	2,747	200	(2,547)	-92.72%
2131	Health Services Area Direction	6,332	105,590	127,645	88,352	63,165	(25,187)	-28.51%
2132	Medical Services	-	-	130,980	1,544,329	-	(1,544,329)	-100.00%
2134	Nursing Services	2,412,147	2,517,110	2,638,212	2,732,041	2,876,800	144,759	5.30%
2139	Other Health Services	245	50	16	1,387	500	(887)	-63.95%
2141	Psychological Svcs Direction	8,106	256,536	257,735	263,015	287,925	24,910	9.47%
2142	Psychological Services	-	-	-	2,224	7,850	5,626	252.97%
2152	Speech Pathology Audiology	-	9,462	5,756	806	10,500	9,694	1202.73%
2162	Occupational Therapy Services	-	7,286	1,869	1,293	6,750	5,457	422.04%
2172	Physical Therapy Services	-	3,213	733	713	3,500	2,787	390.88%
2191	Other Support Services Student	-	7,120	4,760	2,540	7,100	4,560	179.53%
2211	Impr Inst Area Direction	713,702	827,716	902,306	918,416	944,570	26,154	2.85%
2212	Instruction - Curriculum Dev	7,767,878	5,617,800	5,457,758	7,195,512	7,216,337	20,825	0.29%
2213	Instructional Staff Training	1,076,880	1,261,663	1,135,658	811,088	1,406,921	595,833	73.46%
2214	Professional Development	427,024	377,496	292,791	316,768	351,851	35,083	11.08%
2222	School Library Services	3,103,824	3,114,636	3,226,932	3,118,325	3,359,801	241,476	7.74%
2223	Audiovisual Services	67,400	-	-	-	-	-	-
2225	Instruction-Related Technology	1,719,694	2,453,615	1,763,101	2,049,308	2,576,054	526,746	25.70%
2291	Other Support Services	1,048	1,213	417	-	-	-	-
2311	Board Of Education Services	283,474	352,609	235,915	445,807	312,500	(133,307)	-29.90%
2321	Office Of The Superintendent	4,497,525	4,429,413	4,105,421	4,118,912	4,475,462	356,550	8.66%
2323	Staff Relations-Negotiations	68	1,501	16	-	2,000	2,000	100.00%
2329	Other Executive Admin Services	-	28,831	21,110	11,568	32,500	20,932	180.95%
2411	Office Of The Principal	15,367,969	15,731,542	15,695,569	16,070,734	16,620,989	550,255	3.42%
2521	Fiscal Services Area Direction	1,141,721	996,499	1,002,400	990,440	1,033,715	43,275	4.37%
2523	Receiving and Disbursing Funds	17,509	21,433	17,379	15,802	16,015	213	1.35%
2524	Payroll Services	70,389	72,055	65,181	55,175	71,000	15,825	28.68%
2541	Operation-Maintenance of Plant	1,115,102	1,137,821	1,128,509	1,169,054	1,215,666	46,612	3.99%

**ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY FUNCTION/PROGRAM**

Worsening > 10%

Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	CHANGE	
							\$	%
2542	Care & Upkeep Of Buildings	20,263,541	20,913,148	20,731,834	20,258,318	22,488,235	2,229,917	11.01%
2543	Care & Upkeep Of Grounds	1,422,709	1,510,019	1,607,438	1,575,749	1,627,037	51,288	3.25%
2544	Care Upkeep Of Equipment	2,897,446	2,830,547	2,946,910	3,047,190	3,121,941	74,751	2.45%
2545	Vehicle Servicing - Non Buses	264,670	238,163	224,790	343,944	255,665	(88,279)	-25.67%
2546	Security Services	678,341	695,414	646,703	682,666	941,808	259,142	37.96%
2551	Contracted Pupil Trnsp	290,562	363,501	236,053	1,821	-	(1,821)	-100.00%
2552	Pupil Transportation Dist Own	9,238,139	8,941,047	9,528,407	8,668,847	8,865,146	196,299	2.26%
2555	Non-Hcap Trnsp To Other SD	325,485	280,158	191,674	135,117	365,000	229,883	170.14%
2558	Non-Allowable Transp Expenses	2,936	-	-	75,686	-	(75,686)	-100.00%
2559	ECSE Transport Services	837,633	812,151	722,343	702,219	721,511	19,292	2.75%
2561	Food Services Area Direction	1,104,990	822,237	1,166,820	838,702	658,743	(179,959)	-21.46%
2562	Food Prep-Dispensing	7,348,253	7,121,329	6,611,967	4,944,912	7,433,581	2,488,669	50.33%
2572	Purchasing Services	612,622	363,217	367,598	410,012	396,137	(13,875)	-3.38%
2573	Warehouse-Distributing	563,294	560,173	452,205	441,320	477,673	36,353	8.24%
2574	Printing-Publishing	23,372	21,959	58,354	67,503	67,200	(303)	-0.45%
2623	Evaluation Services	-	-	-	(48)	-	48	-100.00%
2631	Information Services Direction	631,800	661,995	654,863	590,997	707,400	116,403	19.70%
2632	Internal information	99,383	97,889	87,872	88,011	111,466	23,455	26.65%
2633	Public Information	111,488	184,180	190,117	192,363	200,396	8,033	4.18%
2639	Other Information Services	49,649	55,517	8,370	12,572	29,650	17,078	135.84%
2642	Recruitment and Placement	20,595	26,223	26,348	24,836	21,500	(3,336)	-13.43%
2643	Human Resource Services	1,258,610	1,222,209	1,289,147	1,320,646	1,374,606	53,960	4.09%
2645	Health Services	3,166	3,201	4,698	1,977	3,053	1,076	54.43%
2649	Other Staff Services	9,937	48,490	23,072	200,285	26,500	(173,785)	-86.77%
2661	Data Processing Direction	1,401	3,663	2,515	2,733	8,600	5,867	214.67%
2664	Operations Services	645,743	628,405	560,100	573,535	596,541	23,006	4.01%
2669	Other Data-Processing Services	719,735	631,594	678,659	943,992	1,289,834	345,842	36.64%
3211	Community Rec Srvc Direction	3,247,880	3,214,358	2,872,889	1,905,509	2,896,714	991,205	52.02%
3311	Civic Services	240,104	331,916	268,357	223,776	222,038	(1,738)	-0.78%
3511	Early Childhood Program	3,288,170	3,201,004	3,764,120	3,276,136	3,454,592	178,456	5.45%
3611	Homeless and Other Disadvantag	265	1,407	773	77	1,000	923	1198.70%
3711	Non-Public Student Services	12,453	12,329	38,263	156,687	20,500	(136,187)	-86.92%
3811	Custody and Care of Children	435,879	418,278	258,237	71,364	273,344	201,980	283.03%
3812	Afterschool Program	6,467,939	6,451,774	6,036,019	4,197,096	5,370,503	1,173,407	27.96%
3911	Other Community Services	1,796,348	1,841,973	1,849,140	1,591,198	2,353,604	762,406	47.91%
3912	Parental Involvement	11,312	19,061	15,203	4,573	8,500	3,927	85.87%
4021	Land Acq And Development	12,419	3,443	-	-	-	-	-
4031	Arch-Eng-Legal-Bond Sale	1,998,224	1,859,468	1,115,283	548,318	-	(548,318)	-100.00%
4051	Building Acq-Const-Impr	22,213,565	34,280,392	31,167,377	21,656,731	7,708,665	(13,948,066)	-64.41%
5111	Principal-Bonded Indebtedness	19,695,000	22,330,000	50,550,000	21,940,000	23,795,000	1,855,000	8.45%
5131	Principal-Lease Purchase Agrmt	70,267	-	-	-	-	-	-
5211	Int-Bonded Indebtedness	7,013,007	9,772,410	9,458,448	8,184,753	7,120,000	(1,064,753)	-13.01%
5231	Interest - Lease Purchase	184,225	161,481	160,453	141,202	115,814	(25,388)	-17.98%
5311	Fees - Bonded Indebtedness	406,044	2,918	194,859	3,049	5,000	1,951	64.01%
TOTAL		\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ (708,982)	-0.23%



INFORMATIONAL SECTION

History of RSD

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.

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

1932 • District purchases 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.

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

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

1950 • Ballwin Elementary joined the district in August of 1950. Miss Margaret Sutton was principal at Ballwin when the school was incorporated into the District.

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.

1954 • Eureka Junior High School established. First principal is Graig 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

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 January 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.

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.

History of RSD

1974 • Stanton Elementary School built. Named after Robert Stanton who worked in RSD from 1950-1975. First principal is Tom Krebs.

1975 • Preschool program begins.

1976 • Vandover becomes a Community & Preschool Center.

1979 • Rockwood South Junior High School built. First principal is Charles Yates.

1986 • Green Pines Elementary School opens. First principal is John Scatizzi.

1989 • Ridge Meadows Elementary School opens. First principal is Carol Kottwitz. • Kehrs Mill Elementary School opens. First principal is Mary Riedel. • Lafayette High School builds new campus. • Crestview Junior High moves to building that was formerly Lafayette High School. • Babler Elementary School established in former Crestview Junior High School. First principal is Dave Henslee.

1990 • Uthoff Valley Elementary School opens. First principal is Dr. Cheryl Cozette.

1992 • Rockwood Valley Middle School opens. First principal is Mary Riedel.

1993 • LaSalle Springs Middle School opens. First principal is Scott Francin. • Rockwood Summit High School opens. First principal is Tom Hensley. • Marquette High School opens. First principal is Dan Deschamp.

1998 • Wild Horse Elementary School opens. First principal is Dr. Karen Hargadine.

1999 • Ralph Blevins Elementary School opens. First principal is Ms. Celestine Knox. Named after Ralph Blevins Jr., a popular principal.

2001 • Wildwood Middle School opens. First principal is Edward Morris.

2003 • Early Childhood Center at Clarkson Valley built.

2004 • Fairway Elementary School opens. First principal is Dr. Karen Hargadine.

2005 • Center for Creative Learning (grades 1-2) moves to the former Kindergarten Center next to Ellisville Elementary.

2011 • Rockwood launches Alumni Association.

2012 • Rockwood celebrates the 100th anniversary of the first graduating class of Eureka High.

2019 • Newly built Eureka Elementary School opens and old building becomes new Eureka Early Childhood Center.

ROCKWOOD R-VI SCHOOL DISTRICT 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 2010 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
- 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 R-VI SCHOOL DISTRICT **TOTAL ENROLLMENT - HISTORIC**

	HISTORY							
Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
K	1,168	1,264	1,325	1,260	1,357	1,363	1,268	1,153
1	1,344	1,271	1,349	1,392	1,348	1,403	1,454	1,206
2	1,404	1,385	1,355	1,392	1,462	1,395	1,456	1,385
3	1,563	1,456	1,430	1,413	1,474	1,500	1,446	1,435
4	1,588	1,593	1,477	1,467	1,471	1,508	1,564	1,408
5	1,612	1,598	1,619	1,517	1,520	1,518	1,535	1,539
SSD	102	91	89	95	87	92	92	93
Subtotal K-5	8,781	8,658	8,644	8,536	8,719	8,779	8,815	8,219
6	1,738	1,689	1,665	1,674	1,575	1,575	1,586	1,563
7	1,652	1,757	1,655	1,662	1,694	1,594	1,625	1,581
8	1,805	1,631	1,749	1,694	1,673	1,714	1,632	1,626
SSD	126	115	103	109	86	81	70	72
Subtotal 6-8	5,321	5,192	5,172	5,139	5,028	4,964	4,913	4,842
9	1,899	1,912	1,736	1,806	1,784	1,810	1,832	1,706
10	1,815	1,847	1,811	1,707	1,775	1,735	1,772	1,786
11	1,785	1,753	1,804	1,750	1,664	1,722	1,718	1,735
12	1,749	1,782	1,720	1,775	1,743	1,667	1,759	1,743
SSD	148	168	139	140	148	117	103	94
Subtotal 9-12	7,396	7,462	7,210	7,178	7,114	7,051	7,184	7,064
Grand Total	21,498	21,312	21,026	20,853	20,861	20,794	20,912	20,125

ROCKWOOD R-VI SCHOOL DISTRICT TOTAL ENROLLMENT PROJECTIONS

SCHOOL	2019-20	2020-21			2021-22			2022-23			2023-24			2024-25			2025-26		
	Actual Enroll.	Enroll. w/o VICC	VICC	Actual Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.	Enroll. w/o VICC	VICC	Proj. Enroll.
BABLER	516	434	19	453	418	13	431	396	10	406	379	4	383	337	-	337	334	1	335
BALLWIN	497	412	26	438	406	18	424	394	13	407	384	10	394	385	8	393	367	8	375
BLEVINS	464	414	16	430	402	11	413	402	7	409	394	6	400	383	7	390	382	6	388
BOWLES	307	274	27	301	258	22	280	249	19	268	243	15	258	236	9	245	248	8	256
CHESTERFIELD	463	393	34	427	420	29	449	435	22	457	440	20	460	445	20	465	454	17	471
ELLISVILLE	561	465	33	498	442	20	462	431	17	448	408	19	427	388	21	409	392	15	407
EUREKA	409	386	16	402	415	12	427	425	10	435	439	7	446	450	9	459	460	9	469
FAIRWAY	446	391	16	407	369	14	383	371	12	383	366	12	378	354	12	366	352	9	361
GEGGIE	589	578	7	585	593	6	599	594	4	598	598	3	601	596	5	601	614	4	618
GREEN PINES	437	392	28	420	413	25	438	415	22	437	411	17	428	408	17	425	414	13	427
KEHRS MILL	556	518	13	531	510	14	524	517	11	528	509	7	516	511	7	518	507	6	513
KELLISON	414	365	25	390	353	21	374	344	19	363	349	18	367	331	16	347	333	11	344
POND	400	354	11	365	356	11	367	359	9	368	356	10	366	360	10	370	362	9	371
RIDGE MEADOWS	339	285	8	293	267	1	268	267	7	274	246	9	255	244	9	253	233	8	241
STANTON	434	357	24	381	340	19	359	316	17	333	322	14	336	324	14	338	314	12	326
UTHOFF VALLEY	480	421	18	439	416	10	426	403	14	417	382	11	393	369	16	385	387	12	399
WESTRIDGE	446	427	17	444	426	16	442	439	14	453	443	18	461	437	19	456	453	15	468
WILD HORSE	567	513	20	533	493	18	511	487	15	502	472	13	485	469	13	482	468	12	480
WOERTHER	490	467	15	482	454	12	466	468	3	471	453	2	455	454	1	455	460	-	460
TOTAL	8,815	7,846	373	8,219	7,751	292	8,043	7,712	245	7,957	7,594	215	7,809	7,481	213	7,694	7,533	175	7,708
CRESTVIEW	1,170	1,060	80	1,140	1,106	71	1,177	1,080	66	1,146	1,094	46	1,140	1,051	27	1,078	1,028	20	1,048
LASALLE	877	798	38	836	804	40	844	825	36	861	865	27	892	885	10	895	852	3	855
ROCKWOOD SOUTH	929	862	61	923	835	61	896	825	51	876	790	46	836	769	29	798	688	27	715
ROCKWOOD VALLEY	708	654	53	707	648	47	695	622	39	661	642	26	668	689	20	709	673	10	683
SELVIDGE	648	597	32	629	638	32	670	619	32	651	624	22	646	586	15	601	607	4	611
WILDWOOD	581	558	49	607	544	34	578	545	28	573	509	21	530	503	14	517	501	11	512
TOTAL	4,913	4,529	313	4,842	4,575	285	4,860	4,515	252	4,767	4,524	188	4,712	4,483	115	4,598	4,349	75	4,424
EUREKA	1,735	1,665	84	1,749	1,666	91	1,757	1,678	89	1,767	1,672	82	1,754	1,653	74	1,727	1,618	60	1,678
LAFAYETTE	1,807	1,580	137	1,717	1,615	125	1,740	1,636	117	1,753	1,631	106	1,737	1,655	82	1,737	1,641	71	1,712
MARQUETTE	2,354	2,186	152	2,338	2,124	141	2,265	2,082	130	2,212	2,051	127	2,178	2,101	107	2,208	2,077	100	2,177
ROCKWOOD SUMMIT	1,288	1,156	104	1,260	1,176	107	1,283	1,157	93	1,250	1,127	79	1,206	1,141	71	1,212	1,112	58	1,170
TOTAL	7,184	6,587	477	7,064	6,581	464	7,045	6,553	429	6,982	6,482	394	6,876	6,550	334	6,884	6,448	289	6,737
GRAND TOTAL SCHOOLS	20,912	18,962	1,163	20,125	18,907	1,041	19,948	18,780	926	19,706	18,600	797	19,397	18,514	662	19,176	18,331	539	18,870

**ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2021/22**

REVENUE

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
REVENUE								
Incidental Fund	\$ 69,870,251	\$ 71,790,145	\$ 75,438,925	\$ 79,260,231	\$ 78,953,086	\$ 79,096,618	\$ 82,643,539	\$ 82,828,070
Child Nutrition Services	9,091,889	8,642,483	7,081,704	4,788,846	8,096,429	8,177,398	8,259,169	8,341,762
Student Activities	4,820,337	4,781,881	3,018,498	1,750,000	3,500,000	3,500,000	3,500,000	3,500,000
Other Activities	50,038	57,376	30,606	40,260	25,850	25,850	25,850	25,850
Community Education	14,527,438	14,728,738	11,403,345	7,855,644	12,420,115	14,437,872	14,582,249	14,728,071
GENERAL FUNDS	98,359,952	100,000,622	96,973,078	93,694,981	102,995,480	105,237,738	109,010,807	109,423,753
TEACHERS FUND	149,597,490	155,069,987	162,581,252	156,850,439	158,328,474	161,892,336	161,074,635	162,976,671
Building Fund	3,181,366	3,294,274	3,545,097	2,903,390	1,878,941	7,909,895	14,367,213	14,508,402
Capital Projects (Bond Issue)	69,193,593	1,380,722	34,350,949	101,595	57,200	19,250	5,000	-
BUILDING FUNDS	72,374,958	4,674,996	37,896,047	3,004,985	1,936,141	7,929,145	14,372,213	14,508,402
DEBT SERVICE FUND	58,613,986	29,219,620	32,355,264	30,365,631	31,274,377	25,106,520	19,211,008	19,174,513
TOTAL ALL FUNDS	\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472	\$ 300,165,739	\$ 303,668,663	\$ 306,083,339

EXPENDITURES

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
EXPENDITURES								
Incidental Fund	\$ 73,011,800	\$ 74,296,598	\$ 72,041,163	\$ 76,556,294	\$ 78,107,945	\$ 79,398,931	\$ 80,157,139	\$ 80,670,414
Child Nutrition Services	8,227,338	7,949,522	7,081,179	5,525,280	8,092,324	8,112,367	8,132,459	8,152,596
Student Activities	4,522,780	4,396,357	2,761,227	1,705,976	3,250,002	3,250,002	3,250,002	3,250,002
Other Activities	56,782	52,174	15,779	3,012	16,375	16,375	16,375	16,375
Community Education	13,688,009	14,027,506	13,211,866	10,071,156	13,281,877	13,359,550	13,450,248	13,541,787
GENERAL FUNDS	99,506,709	100,722,156	95,111,213	93,861,718	102,748,523	104,137,225	105,006,223	105,631,174
TEACHERS FUND	150,737,803	152,695,621	153,948,976	157,004,446	159,957,733	161,569,800	163,197,970	164,842,448
Building Fund	4,025,865	2,584,273	5,162,791	4,071,414	1,569,783	7,560,260	14,060,260	14,060,261
Capital Projects (Bond Issue)	24,659,784	36,139,860	31,780,112	20,948,306	10,108,665	4,400,000	1,107,778	-
BUILDING FUNDS	28,685,648	38,724,133	36,942,902	25,019,720	11,678,448	11,960,260	15,168,038	14,060,261
DEBT SERVICE FUND	26,857,371	32,105,328	60,010,232	30,127,802	30,920,000	24,710,000	17,940,000	16,950,000
TOTAL ALL FUNDS	\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ 302,377,285	\$ 301,312,231	\$ 301,483,883
ENDING FUND BALANCE	\$ 175,313,004	\$ 140,030,991	\$ 123,823,307	\$ 101,725,657	\$ 90,955,425	\$ 88,743,879	\$ 91,100,311	\$ 95,699,767

ROCKWOOD R-VI SCHOOL DISTRICT
REVENUE AND EXPENDITURE AND FUND BALANCE SUMMARY - ALL FUNDS

	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22	FORECAST		
						2022/23	2023/24	2024/25
REVENUES								
Local Sources								
Property Taxes	\$ 173,397,075	\$ 180,127,964	\$ 193,846,471	\$ 187,511,953	\$ 191,933,963	\$ 191,832,511	\$ 194,978,451	\$ 197,170,874
Sales Taxes	17,845,793	18,619,617	18,816,315	19,129,585	19,596,160	20,045,307	20,245,760	20,448,218
All Other Local	39,802,597	41,305,038	33,606,218	19,312,862	30,506,582	31,910,391	31,568,958	31,072,090
County Sources	3,883,705	3,858,353	4,001,484	3,856,530	3,852,254	3,855,597	3,855,131	3,872,510
State Sources								
Foundation Formula	30,893,085	31,335,932	32,459,383	35,880,437	35,798,912	36,275,560	36,688,375	37,101,189
All Other State	8,198,251	9,222,610	9,174,765	8,585,505	8,416,739	8,480,361	8,544,619	8,609,517
Federal Sources	5,293,141	4,046,741	3,985,737	9,263,494	4,054,345	7,390,480	7,411,822	7,433,379
Revenues	279,313,647	288,516,254	295,890,373	283,540,366	294,158,955	299,790,207	303,293,116	305,707,777
Bond Issue	89,490,000	-	31,085,000	-	-	-	-	-
Other Non Current	449,098	421,354	279,459	350,000	350,000	350,000	350,000	350,000
Other Sources	9,693,641	27,617	2,550,808	25,670	25,517	25,532	25,547	25,562
TOTAL REVENUE	\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472	\$ 300,165,739	\$ 303,668,663	\$ 306,083,339
EXPENDITURES								
Salaries	\$ 162,695,039	\$ 165,111,982	\$ 165,843,978	\$ 167,033,036	\$ 170,496,486	\$ 172,372,879	\$ 174,090,546	\$ 175,825,278
Benefits	48,634,284	49,722,778	51,043,979	51,749,395	53,358,997	53,868,947	54,383,945	54,904,060
Purchased Services	15,485,906	15,931,020	14,131,989	13,798,812	16,415,402	16,771,609	16,877,875	16,884,201
Supplies	23,429,283	22,651,997	18,040,244	18,284,921	22,298,751	22,556,869	22,715,005	22,723,160
Capital/ Lease Payment	28,428,969	38,724,133	36,749,828	25,019,720	11,815,068	12,096,981	15,304,860	14,197,184
Debt Service	27,114,051	32,105,328	60,203,307	30,127,802	30,920,000	24,710,000	17,940,000	16,950,000
TOTAL EXPENDITURES	\$ 305,787,530	\$ 324,247,238	\$ 346,013,324	\$ 306,013,686	\$ 305,304,704	\$ 302,377,285	\$ 301,312,231	\$ 301,483,883
ENDING FUND BALANCE	\$ 175,313,004	\$ 140,030,991	\$ 123,823,307	\$ 101,725,657	\$ 90,955,425	\$ 88,743,879	\$ 91,100,311	\$ 95,699,767

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2021/22

SOURCE	OBJECT CODE	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22
LOCAL SOURCES						
Current Taxes	5111	\$ 162,058,749	\$ 166,001,270	\$ 175,986,394	\$ 173,869,526	\$ 178,688,221
Delinquent Taxes	5112	(2,126,123)	999,902	1,619,192	(1,247,319)	(733,535)
Sales Taxes	5113	17,845,793	18,619,617	18,816,315	19,129,585	19,596,160
Financial Institution Tax	5114	483,022	374,396	821,304	154,650	225,000
M & M Surtaxes	5115	12,833,791	12,612,150	15,413,077	14,580,175	13,747,459
In Lieu Of Tax	5116	147,636	140,245	6,504	154,921	6,818
Day Tuition	5121	169,637	102,975	137,991	102,975	102,975
Summer School Tuition	5122	50,878	-	-	-	107,937
Investment Earnings	5141	2,421,671	4,267,859	3,126,314	375,085	210,008
CNS Pupil Sales	5151	3,013,896	3,006,092	2,435,269	6,510	2,792,701
CNS Adult Sales	5161	107,977	100,023	75,018	65,370	87,479
CNS Non Program	5165	3,488,394	3,460,056	2,653,009	478,600	3,049,534
Admissions	5171	161,474	128,604	132,411	128,604	-
Enterprise Activities	5174	-	-	-	864	-
Student Activities	5179	8,322,422	4,991,880	3,085,787	1,825,000	6,145,510
Community Services	5180	10,439,973	14,068,691	11,212,895	7,835,544	9,168,744
Gifts	5192	25,000	14,800	14,000	-	-
Grants	5193	9,242	1,000	3,000	-	-
VICC Cost Of Educ Reimb	5197	9,563,233	9,004,017	8,276,237	7,541,812	6,842,702
Miscellaneous Local Rev	5191,4,5,6,8,9	1,461,607	1,399,356	1,785,726	305,965	1,306,115
TOTAL LOCAL SOURCES		\$ 230,478,272	\$ 239,292,935	\$ 245,600,444	\$ 225,307,867	\$ 241,343,828
COUNTY SOURCES						
Fines, Forfeit & Escheat	5211	191,549	168,845	314,432	169,044	169,507
State Assessed Util	5221	3,624,767	3,623,205	3,619,012	3,619,012	3,614,824
County Stock Insur Fund	5222	67,390	66,303	68,040	68,474	67,923
TOTAL COUNTY SOURCES		\$ 3,883,705	\$ 3,858,353	\$ 4,001,484	\$ 3,856,530	\$ 3,852,254
STATE SOURCES						
Foundation Formula	5311	23,270,454	23,732,265	26,416,243	28,171,813	28,521,205
Transportation	5312	1,248,218	1,491,029	1,435,885	1,531,854	1,569,037
ECSE-State And Homebound	5313-5314	6,419,602	7,130,439	6,987,632	6,580,922	6,268,131
Classroom Trust Fund	5319	7,622,631	7,603,668	6,043,140	7,708,624	7,277,707
Educ Screening Prog	5324	397,719	439,660	544,730	375,000	375,000
Vocational Terch Aid	5332	18,614	46,408	94,362	6,000	75,000
Food Service - State	5333	51,460	49,856	54,032	-	51,953
Resid. Placement Excess	5369	12,638	13,217	5,880	29,617	29,618
Other State Revenue	5397	50,000	52,000	52,244	62,112	48,000
TOTAL STATE SOURCES		\$ 39,091,336	\$ 40,558,542	\$ 41,634,148	\$ 44,465,942	\$ 44,215,651

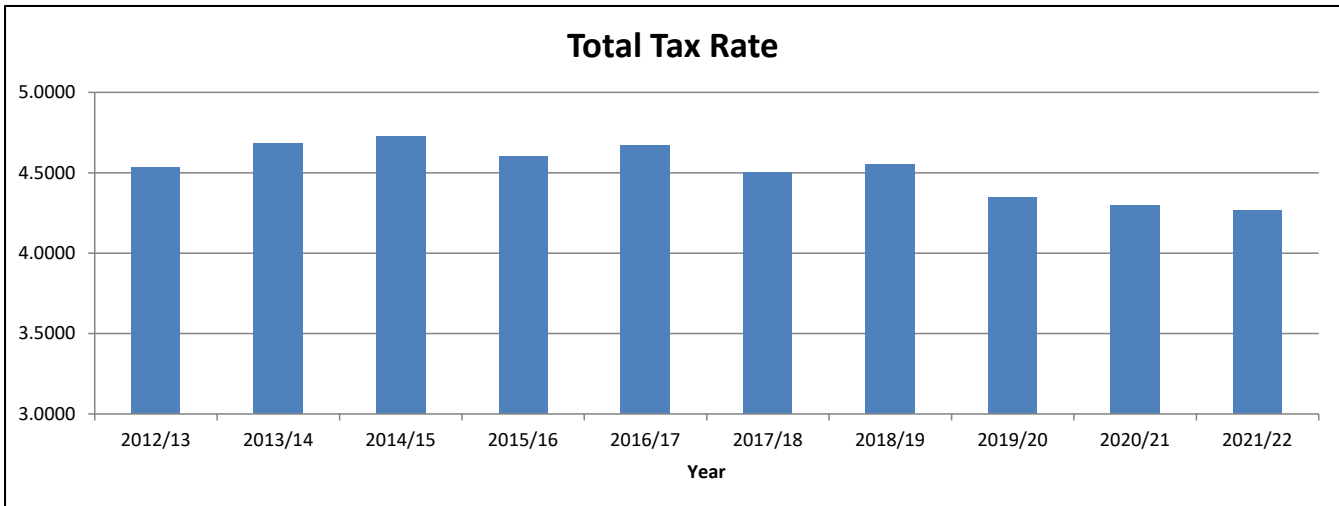
ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2021/22

SOURCE	OBJECT CODE	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	BUDGET 2021/22
FEDERAL SOURCES						
ROTC Reimbursement	5418	120,061	117,170	138,744	112,532	112,532
Medicaid	5412	79,084	79,177	87,360	124,777	76,814
CARES - ESSER	5424	-	-	-	43,546	-
Voc. Ed. Carl Perkins	5427	144,538	148,434	143,929	196,026	89,031
Coronavirus Relief Fund	5428	-	-	-	1,620,545	185,000
Adult Basic Education	5436	48,799	-	-	-	-
IDEA Grants	5437	5,910	-	-	-	-
ECSE-Federal	5442	900,965	69,742	69,401	69,742	69,742
Food Service - Federal	5445-5446	2,107,326	2,030,896	1,530,153	4,149,040	2,113,245
Title I	5451	1,128,794	1,122,220	1,020,396	1,300,000	1,050,000
Title IV	5461	12,507	44,939	92,752	38,641	-
Title III Eng. Lang. Acq	5462	52,437	108,360	127,713	120,000	90,544
Title II Classroom Size Reduction	5465	291,451	221,302	257,356	295,000	267,437
Child Care Development Fund Grant	5470	-	-	206,150	87,656	-
FEMA	5477	-	-	149,420	1,069,630	-
Other Fed	5497	401,270	104,499	162,364	36,359	-
TOTAL FEDERAL SOURCES		\$ 5,293,141	\$ 4,046,741	\$ 3,985,737	\$ 9,263,494	\$ 4,054,345
TOTAL REVENUES		\$ 278,746,454	\$ 287,756,571	\$ 295,221,813	\$ 282,893,833	\$ 293,466,078
OTHER REVENUE SOURCES						
Interest-Bonds/Premiums	5142,5144	10,227,539	759,684	3,151,107	646,533	692,877
Sale Of Bonds	5611	62,800,000	-	31,085,000	-	-
Other Non-Current Sources	5650-99	26,723,295	27,617	68,261	25,670	25,517
Transportation	5841,5842	449,098	421,354	279,459	350,000	350,000
TOTAL OTHER REVENUE SOURCES		\$ 100,199,932	\$ 1,208,655	\$ 34,583,827	\$ 1,022,203	\$ 1,068,394
TOTAL ALL SOURCES		\$ 378,946,386	\$ 288,965,226	\$ 329,805,640	\$ 283,916,036	\$ 294,534,472

TAXES AND ASSESSED VALUATIONS

ROCKWOOD R-VI SCHOOL DISTRICT ANALYSIS OF TOTAL TAX RATE

FUND	ACTUAL									BUDGET
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
General Fund	1.6079	1.5808	1.7630	1.8351	1.7394	1.6015	1.6193	1.5062	1.5951	1.5700
Special Revenue Fund	2.1878	1.9156	2.2810	2.0864	2.2064	2.1500	2.1846	2.1201	1.9834	1.9786
Capital Project Fund	0.0600	0.5069	0.0000	0.0000	0.0420	0.0700	0.0700	0.0400	0.0400	0.0400
Debt Service Fund	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800
Total Adjusted Tax Rate	4.5357	4.6833	4.7240	4.6015	4.6678	4.5015	4.5539	4.3463	4.2985	4.2686



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. Rates will be reviewed and finalized at a public hearing planned for a September 2021 Board meeting.

ROCKWOOD R-VI SCHOOL DISTRICT 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.

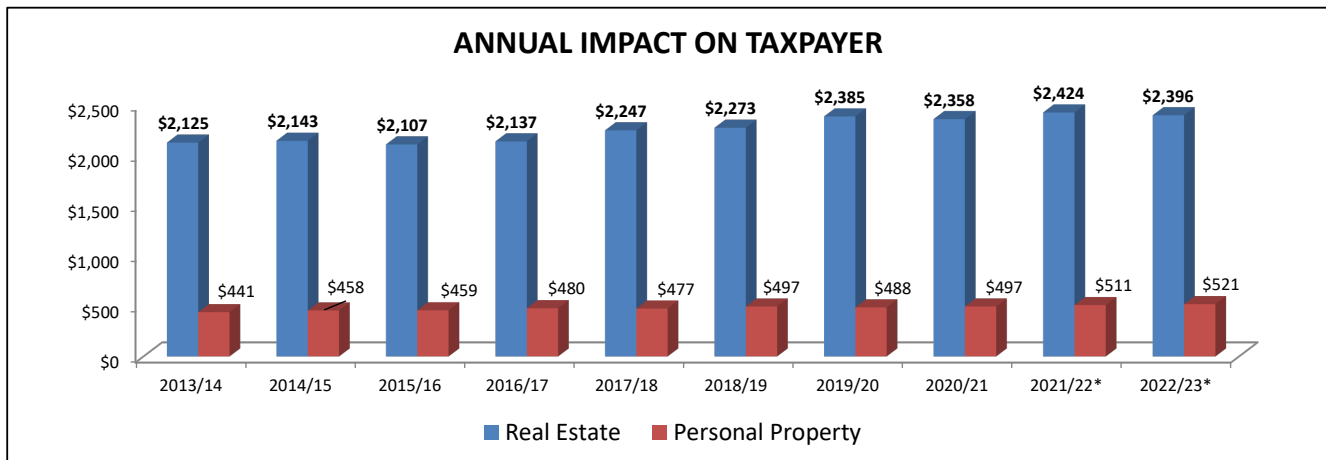
Property owners (both Real Estate and Personal Property) are taxed by the various taxing authorities (including the school district) in their county of residence. Tax levy rates (so much per \$100 of assessed valuations) are set by the taxing authorities according the State law. Assessed valuations are 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	% Change
	Median House Value	Assessed Value (19%)	Tax Rate per \$100 of AV	Impact on Taxpayer**	Market Value of Average Pers. Prop.	Assessed Value (33%)	Tax Rate per \$100 of AV	Impact on Taxpayer**		
Reassessment										
2013/14	238,800	45,372	4.6833	\$2,125	28,515	9,410	4.6833	\$441	\$2,566	0.7%
2014/15	238,800	45,372	4.7240	\$2,143	29,370	9,692	4.7240	\$458	\$2,601	1.4%
Reassessment										
2015/16	241,000	45,790	4.6015	\$2,107	30,252	9,983	4.6015	\$459	\$2,566	-1.3%
2016/17	241,000	45,790	4.6678	\$2,137	31,159	10,283	4.6678	\$480	\$2,617	2.0%
Reassessment										
2017/18	262,690	49,911	4.5015	\$2,247	32,094	10,591	4.5015	\$477	\$2,724	4.1%
2018/19	262,690	49,911	4.5539	\$2,273	33,057	10,909	4.5539	\$497	\$2,770	1.7%
Reassessment										
2019/20	288,775	54,867	4.3463	\$2,385	34,048	11,236	4.3463	\$488	\$2,873	3.7%
2020/21	288,775	54,867	4.2985	\$2,358	35,070	11,573	4.2985	\$497	\$2,856	-0.6%
Reassessment										
2021/22*	298,882	56,788	4.2686	\$2,424	36,297	11,978	4.2686	\$511	\$2,935	2.8%
2022/23*	298,882	56,788	4.2200	\$2,396	37,386	12,337	4.2200	\$521	\$2,917	-0.6%

* Year is estimated

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



ANALYSIS OF ST. LOUIS COUNTY ADJUSTED TOTAL TAX LEVY 2020/21

*Rockwood's total tax levy ranks 17th of 22

District	
Hazelwood	\$ 6.3683
Jennings	6.3325
Riverview Gardens	5.9427
Normandy Schools Collaborative	5.9031
Maplewood-Richmond Heights	5.7652
Ritenour	5.4106
Afton 101	5.4096
Pattonville R-III	5.3017
Ferguson-Florissant R-II	5.2221
Hancock Place	5.1757
Valley Park	5.0271
Webster Groves	4.9129
Bayless	4.6716
Brentwood	4.6235
University City	4.5676
Clayton	4.4134
Rockwood R-VI	4.2985
Kirkwood R-VII	4.1916
Parkway C-2	4.1424
Lindbergh Schools	4.0290
Mehlville R-IX	3.8056
Ladue	3.7816
Average St. Louis County	\$ 4.9680

* Source: DESE FY 21 Data

ANALYSIS OF ST. LOUIS COUNTY OPERATING TAX LEVY 2020/21

*Rockwood's operating tax levy ranks 20th of 22

District		
Jennings	\$	5.3425
Hazelwood		5.1283
Ferguson-Florissant R-II		4.9551
Afton 101		4.9196
Pattonville R-III		4.6145
Ritenour		4.5006
Maplewood-Richmond Heights		4.4152
Webster Groves		4.3430
Riverview Gardens		4.1671
Normandy Schools Collaborative		4.0941
Bayless		4.0896
Valley Park		4.0861
Brentwood		4.0092
Hancock Place		3.9557
Kirkwood R-VII		3.9216
University City		3.8296
Mehlville R-IX		3.8056
Clayton		3.7904
Parkway C-2		3.6524
Rockwood R-VI		3.6185
Lindbergh Schools		3.1960
Ladue		2.8116
Average St. Louis County	\$	4.1476

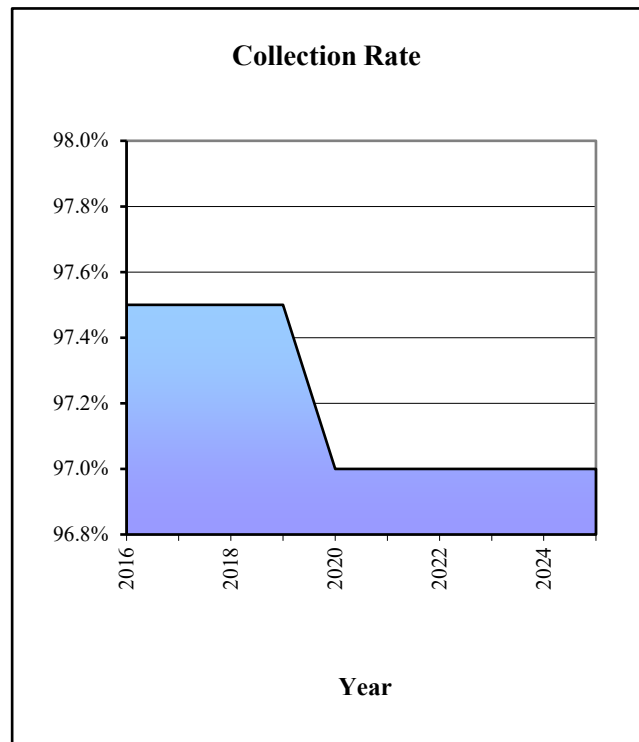
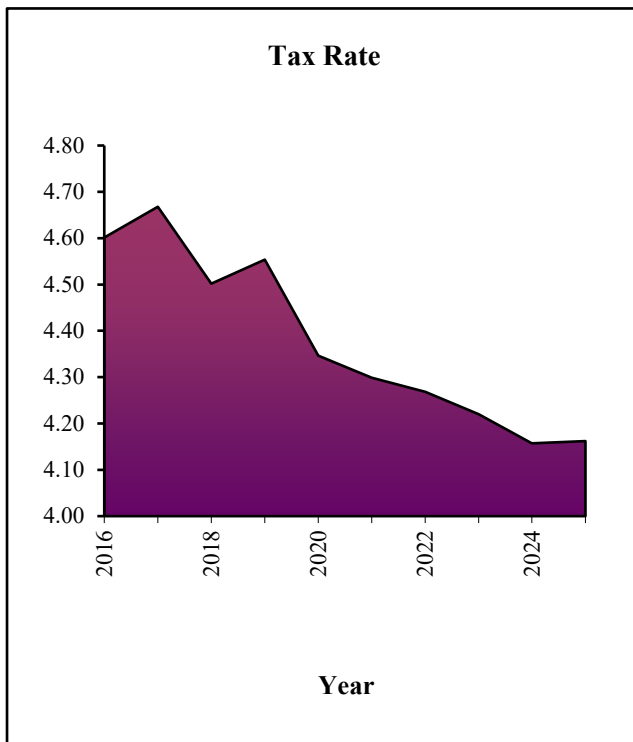
* Source: DESE FY 21 Data

ROCKWOOD R-VI SCHOOL DISTRICT

ACTUAL PROPERTY TAX RATE AND CURRENT YEAR TAX RATES AND BUDGET COLLECTION RATE

Fiscal Year	Tax Rate	Budgeted Collection Rate
2016	4.6015	97.5%
2017	4.6678	97.5%
2018	4.5015	97.5%
2019	4.5539	97.5%
2020	4.3463	97.0%
2021	4.2985	97.0%
2022	* 4.2686	* 97.0%
2023	* 4.2200	* 97.0%
2024	* 4.1574	* 97.0%
2025	* 4.1623	* 97.0%

* Estimated

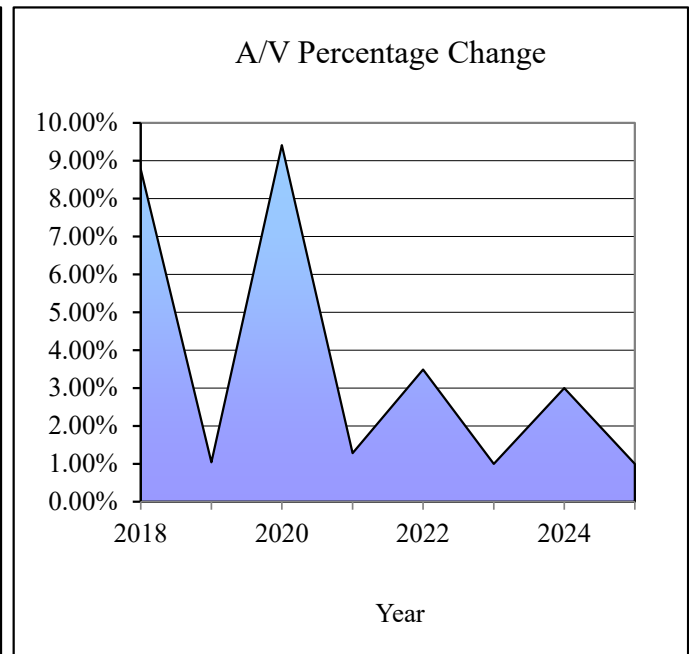
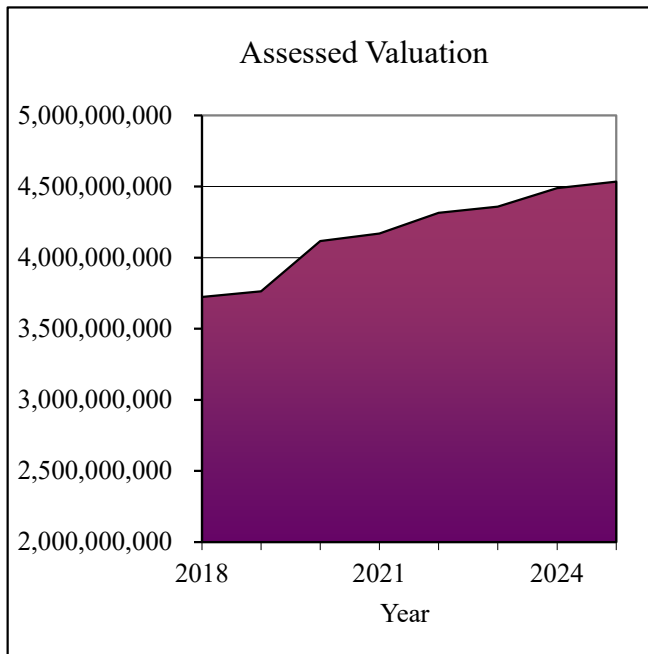


ROCKWOOD R-VI SCHOOL DISTRICT **ASSESSED VALUATIONS**

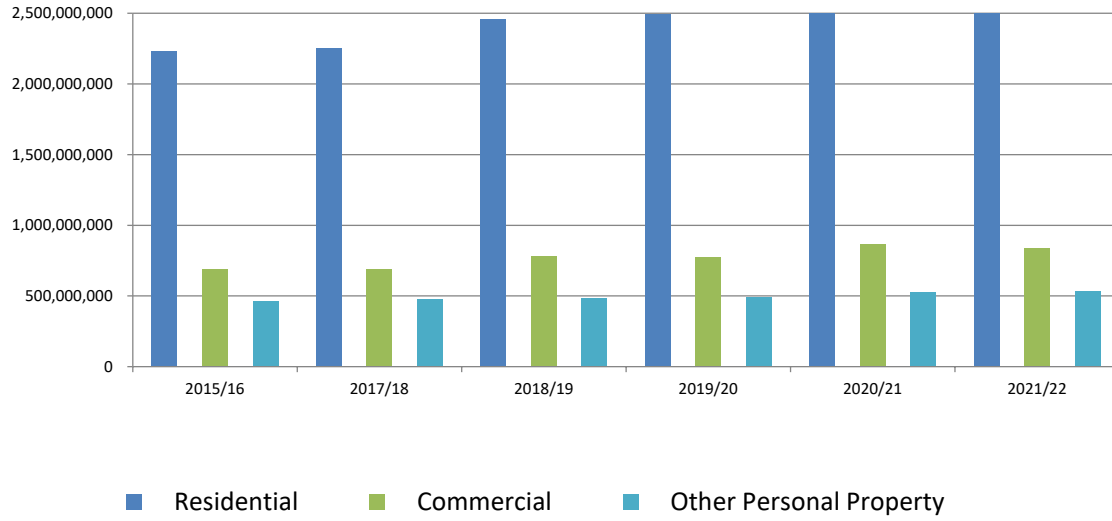
As established by the county assessor based on market value

	Fiscal Year	Assessed Valuation	% of Change
Actual	2018	3,724,290,340	8.77%
Actual	2019	3,762,959,020	1.04%
Actual	2020	4,117,115,290	9.41%
Actual	2021	4,169,988,108	1.28%
* Budget	2022	4,315,575,608	3.49%
* Forecast	2023	4,358,731,634	1.00%
* Forecast	2024	4,489,493,305	3.00%
* Forecast	2025	4,534,388,238	1.00%

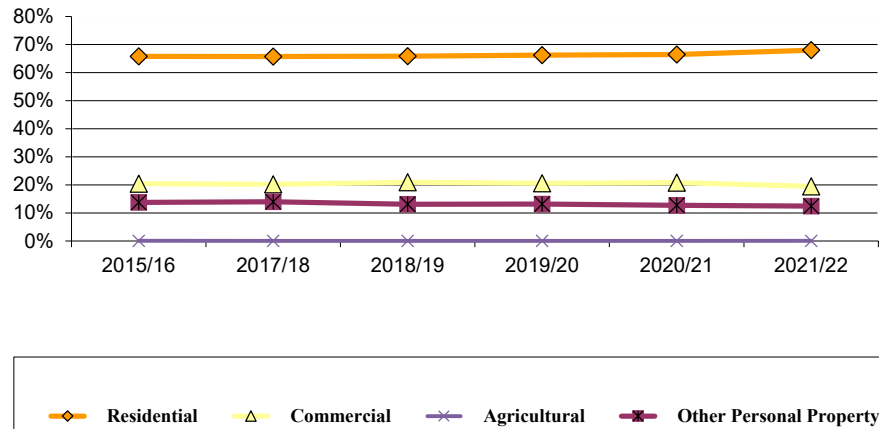
* Estimated



ROCKWOOD R-VI SCHOOL DISTRICT A/V BY CLASS OF PROPERTY



ROCKWOOD R-VI SCHOOL DISTRICT CLASS OF PROPERTY A/V % TO TOTAL



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

Fiscal Year	Issue 2010 C		Issue 2015		Issue 2016		Issue 2017		Issue 2018		Issue 2019		Total		Total Payments
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2022	-	346,513	-	1,228,288	13,505,000	1,177,750	7,690,000	1,043,250	-	2,499,403	2,600,000	817,500	23,795,000	7,112,703	30,907,703
2023	-	346,513	2,865,000	1,228,288	-	502,500	13,175,000	658,750	-	2,499,403	2,705,000	713,500	18,745,000	5,948,953	24,693,953
2024	-	346,513	10,090,000	1,085,038	-	502,500	-	-	-	2,499,403	2,800,000	605,300	12,890,000	5,038,753	17,928,753
2025	-	346,513	3,145,000	580,538	-	502,500	-	-	6,415,000	2,499,403	2,885,000	549,300	12,445,000	4,478,253	16,923,253
2026	-	346,513	3,370,000	454,738	-	502,500	-	-	24,775,000	2,178,653	2,975,000	433,900	31,120,000	3,916,303	35,036,303
2027	7,295,000	346,513	-	319,938	-	502,500	-	-	-	939,903	3,065,000	314,900	10,360,000	2,423,753	12,783,753
2028	-	-	-	319,938	-	502,500	-	-	3,705,000	939,903	3,155,000	192,300	6,860,000	1,954,640	8,814,640
2029	-	-	-	319,938	-	502,500	-	-	3,920,000	828,753	3,255,000	97,650	7,175,000	1,748,840	8,923,840
2030	-	-	-	319,938	-	502,500	-	-	4,265,000	724,873	-	-	4,265,000	1,547,310	5,812,310
2031	-	-	-	319,938	3,000,000	502,500	-	-	1,500,000	605,453	-	-	4,500,000	1,427,890	5,927,890
2032	-	-	-	319,938	4,000,000	412,500	-	-	845,000	561,953	-	-	4,845,000	1,294,390	6,139,390
2033	-	-	-	319,938	4,500,000	292,500	-	-	565,000	536,603	-	-	5,065,000	1,149,040	6,214,040
2034	-	-	4,735,000	319,938	-	157,500	-	-	695,000	519,088	-	-	5,430,000	996,525	6,426,525
2035	-	-	4,920,000	166,050	-	157,500	-	-	760,000	497,195	-	-	5,680,000	820,745	6,500,745
2036	-	-	-	-	5,250,000	157,500	-	-	840,000	472,495	-	-	6,090,000	629,995	6,719,995
2037	-	-	-	-	-	-	-	-	6,350,000	444,775	-	-	6,350,000	444,775	6,794,775
2038	-	-	-	-	-	-	-	-	6,825,000	232,050	-	-	6,825,000	232,050	7,057,050
Total	\$ 7,295,000	\$ 2,079,075	\$ 29,125,000	\$ 7,302,438	\$ 30,255,000	\$ 6,877,750	\$ 20,865,000	\$ 1,702,000	\$ 61,460,000	\$ 19,479,303	\$ 23,440,000	\$ 3,724,350	\$ 172,440,000	\$ 41,164,915	\$ 213,604,915

The various bond issues noted above have provided the District to fund specific special projects such as our high school STEM labs, turf fields, building additions as well as the construction of a new Eureka Elementary. Bond issue funding has also provided routine cycle maintenance items such as HVAC, athletic fields, flooring, roofing and asphalt work. Technology items, such as chromebooks, servers and other infrastructure has also been provided by these bond issues.

PERSONNEL

ROCKWOOD R-VI SCHOOL DISTRICT HIGHLY QUALIFIED STAFF

Effective Educators

- Fairway Elementary Principal Dr. Lorinda Krey was named the St. Louis Suburban Elementary Principal Association (SLSEPA) Distinguished Principal for 2021.
- Fourteen Rockwood school nurses have received National Board Certification.
- Three Rockwood educators received a 2020 Emerson Excellence in Teaching Award, and Rockwood Teacher of the Year Dr. Cathy Farrar was one of seven finalists for Missouri Teacher of the Year.
- Rockwood provides ongoing professional development for all employees. We have a comprehensive program for the development of teachers and staff at all levels.
- 164 National Board Certified teachers
- 81.1% Have advanced degrees
- 14.2 Average years of experience

ROCKWOOD R-VI SCHOOL DISTRICT 2021/22 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 in an effort to reach Goal 6 of our Strategic Plan of recruiting and retaining top talent. Our long-range planning includes 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. Salaries were increased according to the negotiated agreements with the respective bargaining units and the budget includes a 3% salary increase for administrators and support staff.

For the 2021/22 school term the starting salary for the teaching staff will be \$42,350 and the highest step in the Doctorate channel will be \$98,179. In March 2019, the Board of Education approved a renewal of the current agreement with the Rockwood National Educational Association through the 2021/22 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) and the Transportation Local 610. Each agreement dictates the work environment and compensation for the members of the each organization. The agreement with the RCEA is through the 2021/22 school year, RAN through the 2022/23 school year, the RASW through the 2023/24 school year and the Transportation Local 610 through the 2021/22 school year.

The District is self-insured and full provisions of the Affordable Care Act were effective with the plan beginning November 1, 2016. Insurance coverage continues to be a significant personnel cost and the District's insurance committee meets 4-5 times throughout the school year to monitor actual expenses and future trends. The District has included in the 2021/22 budget an estimated 2.55% 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 2021.

A number of years ago the District moved in the direction lowering classroom size at the elementary level and move close to the DESE desirable class sizes. The District increased the number of teachers at the elementary level a couple years ago and the 2021/22 budget maintains current year staff/student ratios. However, due to the COVID-19 pandemic, the District's elementary enrollment dropped approximately 600 students. Initial classroom projections using our established staff/student ratios reflect that elementary classroom sections across the District will decrease by 10 sections and that decrease is recognized in the 2021/22 budget. The District will continue to work within our budget parameters and if sections reach our ratio, budget adjustments may occur to accommodate our students. In addition to elementary, our 2021/22 budget also includes a decrease of approximately 5 high school points as high school enrollment continues to decrease. The 2021/22 adopted budget does include the addition of certain support staff positions that supports the emotional and mental health of our students and staff.

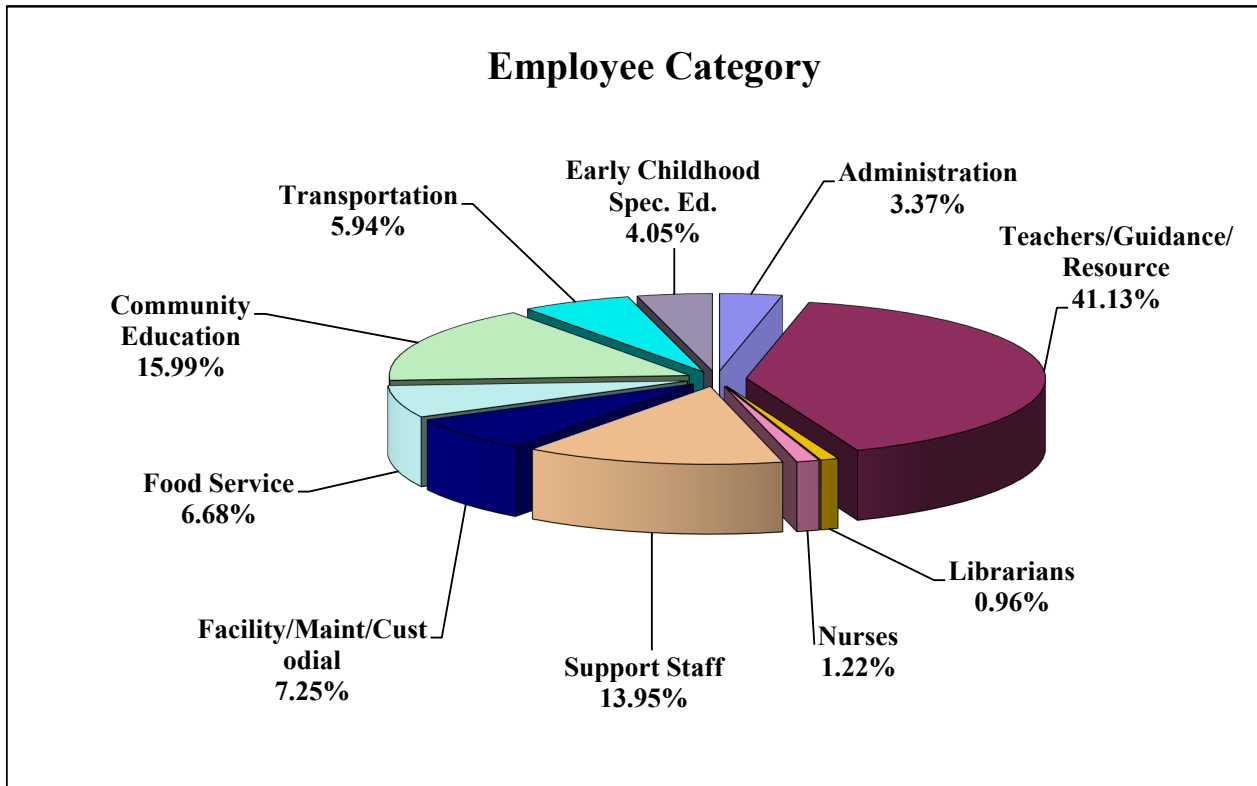
The below chart summarizes key ratios for the District compared to the State of Missouri:

	2019/20		2018/19		2017/18	
	Rockwood	Missouri	Rockwood	Missouri	Rockwood	Missouri
Student/Classroom Teacher Ratio	17:1	17:1	17:1	17:1	17:1	17:1
Per Pupil Expenditure	\$10,509	\$11,436	\$10,556	\$11,250	n/a	n/a

Source: Missouri Comprehensive Data System (DESE)

ROCKWOOD R-VI SCHOOL DISTRICT 2021/22 BUDGET

Personnel Counts						
	Budget 2017/18	Budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22	Additions to Staff
Administration	108	114	114	115	119	4
Teachers/Guidance/Resource	1,433	1,448	1,448	1,451	1,434	(17)
Librarians	34	34	34	34	34	-
Nurses	43	43	43	43	43	-
Support Staff	482	482	487	487	493	6
Facility/Maint/Custodial	244	251	251	256	256	-
Food Service	236	236	236	236	236	-
Community Education	426	551	565	565	565	-
Transportation	-	210	210	210	210	-
Early Childhood Spec. Ed.	141	141	143	143	143	-
Total	3,147	3,510	3,531	3,540	3,533	(7)



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL						
	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Budget 2021/22	2021/22 INSTRUCTORS
Elementary & TAG	40,765,476	41,253,750	41,932,231	42,499,153	39,994,065	599
Middle School	21,136,827	21,363,563	21,455,492	21,982,557	22,416,251	356
High School	29,045,001	29,413,390	29,604,218	30,350,593	30,893,781	479
TOTAL SALARY	\$90,947,305	\$92,030,704	\$92,991,942	\$94,832,303	\$93,304,097	1,434

**ROCKWOOD R-VI SCHOOL DISTRICT
2021-2022 TEACHER SALARY SCHEDULE**

STEP	BA	STEP	BA15	STEP	MA	STEP	MA15	STEP	MA30	STEP	DOC
1	\$42,350	1	\$43,127	1	\$45,450	1	\$46,483	1	\$47,296	1	\$50,459
2	\$43,093	2	\$43,881	2	\$46,360	2	\$47,412	2	\$48,970	2	\$51,721
3	\$43,848	3	\$44,649	3	\$47,287	3	\$48,362	3	\$50,193	3	\$53,013
4	\$44,614	4	\$45,429	4	\$48,232	4	\$49,328	4	\$51,448	4	\$54,339
5	\$45,394	5	\$46,226	5	\$49,196	5	\$50,314	5	\$52,732	5	\$55,699
6	\$46,076	6	\$47,034	6	\$50,427	6	\$51,572	6	\$54,051	6	\$57,091
7	\$46,768	7	\$47,859	7	\$51,688	7	\$52,862	7	\$55,403	7	\$58,518
		8	\$48,696	8	\$52,980	8	\$54,184	8	\$56,789	8	\$59,981
		9	\$49,547	9	\$54,304	9	\$55,538	9	\$58,208	9	\$61,481
		10	\$50,415	10	\$55,663	10	\$56,926	10	\$59,663	10	\$63,016
		11	\$51,298	11	\$57,332	11	\$58,633	11	\$61,453	11	\$64,907
		12	\$52,068	12	\$59,052	12	\$60,393	12	\$63,295	12	\$66,855
		13	\$52,848	13	\$60,823	13	\$62,204	13	\$65,194	13	\$68,861
				14	\$62,647	14	\$64,071	14	\$67,149	14	\$70,927
				15	\$64,528	15	\$65,993	15	\$69,165	15	\$73,054
				16	\$66,623	16	\$68,139	16	\$71,415	16	\$75,429
				17	\$68,790	17	\$70,352	17	\$73,736	17	\$77,882
				18	\$71,025	18	\$72,638	18	\$76,133	18	\$80,413
				19	\$73,331	19	\$74,998	19	\$78,604	19	\$83,026
				20	\$75,716	20	\$77,437	20	\$81,160	20	\$85,725
				21	\$77,800	21	\$79,567	21	\$83,393	21	\$88,082
				22	\$79,937	22	\$81,755	22	\$85,684	22	\$90,504
				23	\$82,136	23	\$84,003	23	\$88,039	23	\$92,993
		*		24	\$84,394	24	\$86,313	24	\$90,462	24	\$95,551
		*		25	\$86,717	25	\$88,687	25	\$92,949	25	\$98,179

* No teachers exist on these steps

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 2021-22 school year (June 30, 2022) 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.

Teachers will be held at BA Step 07 and BA15 Step 13. In the event that a teacher on the BA Step 07 or BA15 Step 13 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 step, 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.

**ROCKWOOD R-VI SCHOOL DISTRICT
2021-22 TEACHERS OFF SALARY SCHEDULE**

	L04	L05	L06	L07	L08	L09	L10
BA	\$72,952	\$67,225	\$57,480	\$56,151	\$55,455	\$50,272	\$50,272
BA15	\$76,544	\$74,380	\$71,994	\$70,132	\$69,460	\$61,460	\$61,460
MA	\$105,167	\$102,260	\$96,764	\$93,555	\$91,119	\$89,154	\$88,550
MA15	\$107,297	\$104,069	\$99,618	\$96,529	\$93,783	\$91,380	\$90,699
MA30	\$110,973	\$107,296	\$103,411	\$100,382	\$97,502	\$95,932	\$95,195
DOC	\$112,846	\$109,072	\$105,843	\$102,779	\$100,956	\$98,754	\$98,282
	L11	L12	L13	L14	L15	L16	
BA	\$50,272	\$50,272	\$50,272	\$50,272	\$50,272	\$50,272	
BA15	\$61,460	\$61,460	\$61,460	\$61,460	\$61,460	\$61,460	
MA	\$87,904	\$86,842	\$85,567	\$84,838	\$84,001	\$83,131	
MA15	\$89,875	\$88,785	\$87,485	\$86,742	\$85,886	\$84,995	
MA30	\$94,697	\$93,549	\$92,177	\$91,399	\$90,499	\$89,564	
DOC	\$97,550	\$96,367	\$95,415	\$95,069	\$94,591	\$93,838	

2021-22 TEACHERS OFF SALARY SCHEDULE

	T12	T13
BA15	\$54,243	\$56,181

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 Teachers will be created - Transitional Class (T-Class). Teachers that were on BA15 Steps 12 and 13 in FY16 will go Off Schedule starting in FY17 to Transition Class 12 and 13. Teachers 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 teacher will revert back to the salary schedule, BA15 Step13.

At the conclusion of the 2021-22 school year (June 30, 2022) 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

ROCKWOOD R-VI SCHOOL DISTRICT PERFORMANCE INDICATORS

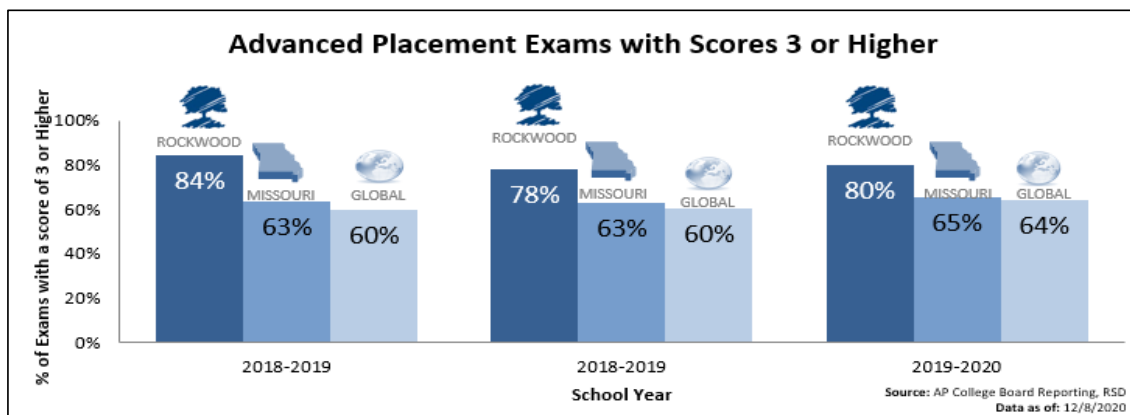
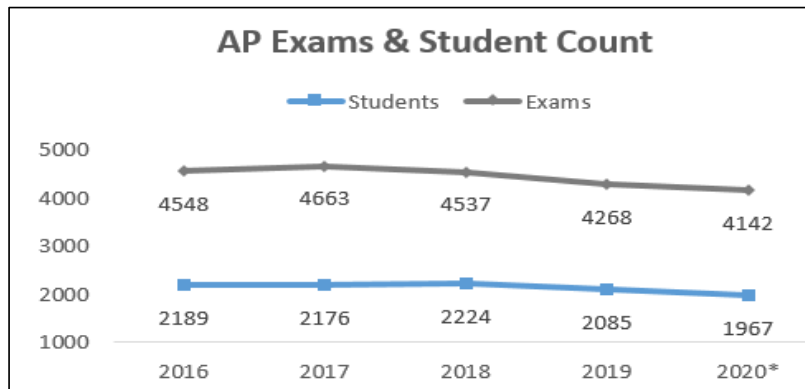
Advanced Placement (AP)

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 2019-2020 School Year

- The Rockwood School District offers 31 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 2019-20 school year, a total number of 4,142 exams were taken by 1,967 students. This represents a slight decrease in the number of exams and students participating in at least one AP course and exam than prior years. We attribute this decrease to Covid-19 as several students elected not to participate in the AP Exams.
- Rockwood continues to have nearly 28% percent of currently enrolled high school students taking at least one AP.
- Rockwood consistently ranks above State and Global averages on AP exam scores. Eighty percent of Rockwood students taking an AP assessment scored 3 or higher on at least one exam in 2019. This compares to the Missouri average of 63 percent and the Global average of 60 percent.



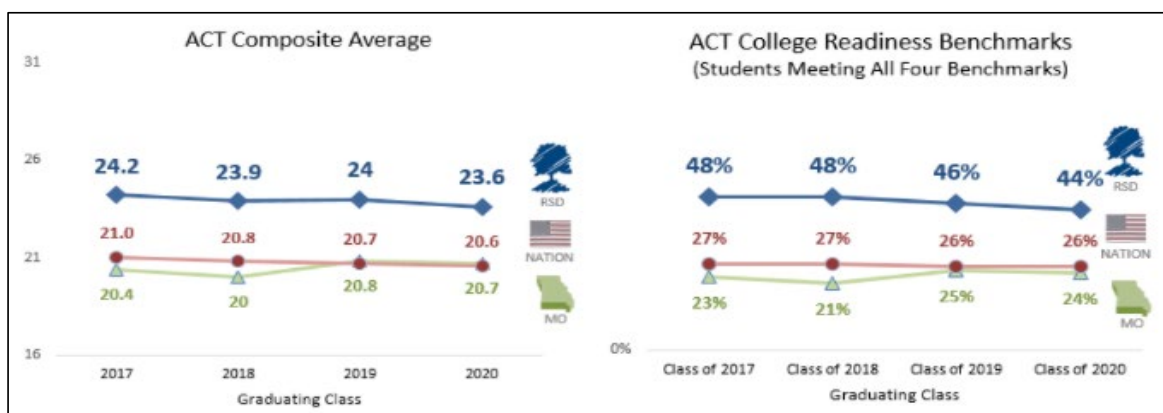
ACT

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 student 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 2019-2020

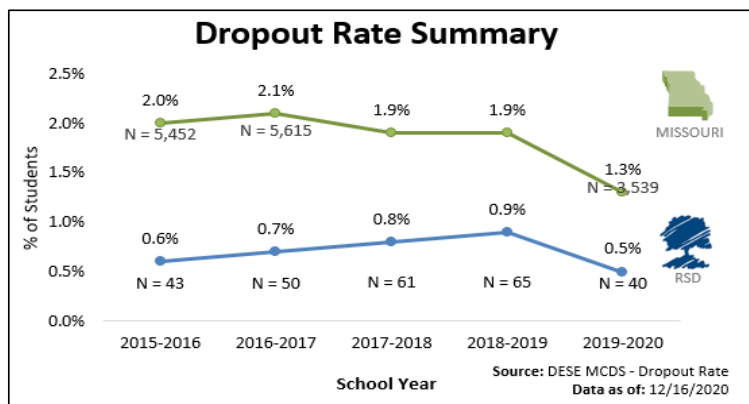
- Rockwood's composite ACT average was above the Nation and Missouri at 23.6
- The percentage of Rockwood students meeting all four College Readiness Benchmarks fell from 46 percent to 44 percent for the class of 2020.
- Over 1,700 Rockwood students from the class of 2019 (nearly 100%) participated in the ACT prior to graduation.



Dropout Rate

The high school rate is an important factor because it adversely impacts students and their future. According to the United States Census Bureau, students who dropout of 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 as summarized below:

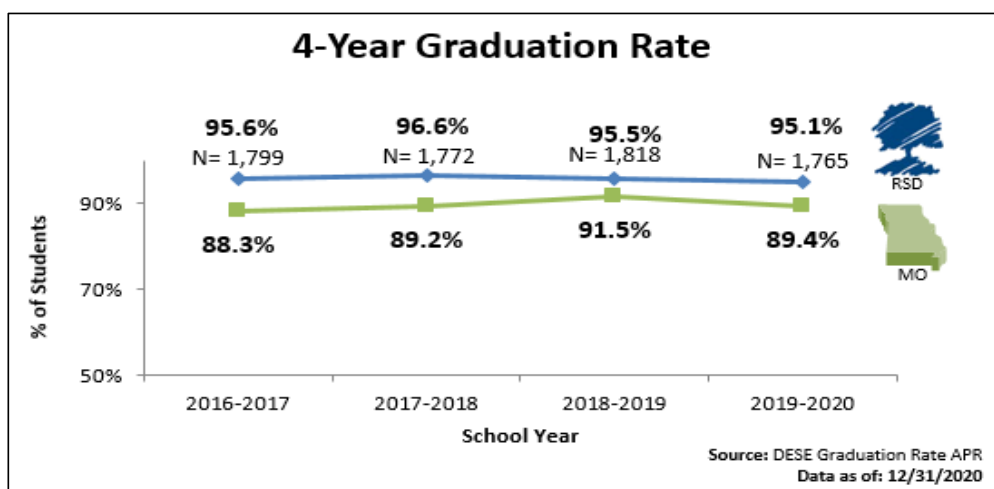


Graduation Rate

The Rockwood graduation rate continues to be significantly above the state's graduation rate in the 2019-2020 school year. Rockwood had a graduation rate of approximately 95 percent. This compares to 89.4 percent in Missouri.

Graduation rate is an important indicator of quality schools. The four-year graduation rate percentage is calculated by dividing the number of graduates who graduate in four years with a regular high school diploma by the sum of graduates and students in the same cohort ("Class") who dropped out. That number is then multiplied by 100.

Students entering 9th grade together for the first time from the cohort ("Class") used in the four-year graduation rate. This cohort is subsequently "adjusted" by adding any students who transfer into the cohort during high school and subtracting any students transferring out or emigrating to another country.



Free and Reduced Meals

Free and reduced price eligibility measures the percentage of students who are eligible for free and reduced lunches under the National School Lunch Program (NSLP) and School Breakfast Program (SBP). Percentages reflect the relative poverty within a school district. Below is a summary of the District's percentage compared to the State of Missouri:

School Year	Rockwood	Missouri
2019/20	13.30%	49.90%
2018/19	13.40%	50.10%
2017/18	14.00%	50.70%

Source: Missouri Comprehensive Data Systems (DESE)

Missour 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 1, English II, U.S. Government, and Biology.

Updates with 2019-2020 Testing

- The state of Missouri did not participate in standardized testing during the spring of 2020 due to Covid-19. The state of Missouri did require the assessments during spring of 2021 and those results will be available during September 2021.

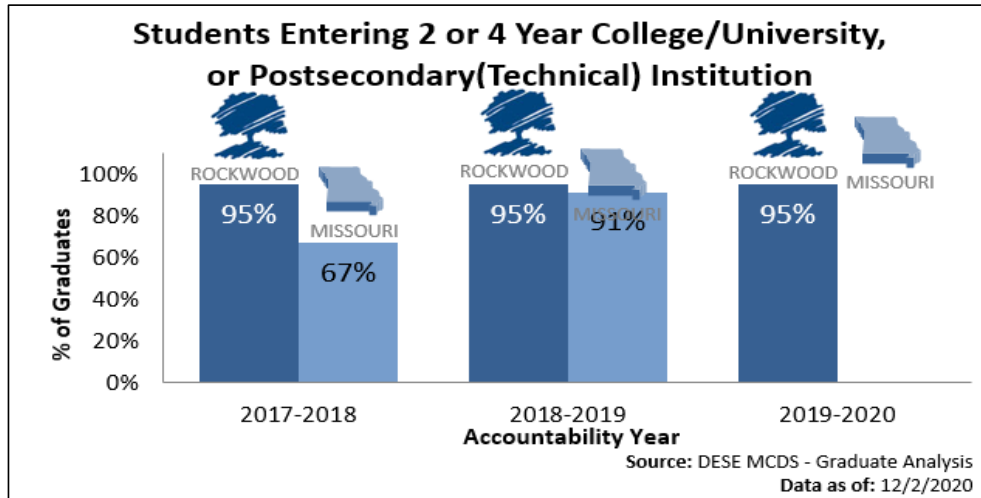
Post-Graduation Summary

Examining student pathways after high school graduation can give high schools and school districts a valuable measure of how well students are prepared for post-secondary endeavors.

Continuing education beyond high school can provide expanded career opportunities.

In today's competitive workforce, many jobs require advanced knowledge or specialized skills attainable only from additional education.

The 2018-2019 Rockwood Post-Graduate Summary shows that 95 percent of graduates are continuing with college/university or other postsecondary educational opportunities as compared to the state average of 91 percent.



Reaching all Students

Rockwood students, as a whole, perform well on state tests, but the challenge in reducing the achievement gap is to ensure all Rockwood students realize their potential.

One way to measure progress is to compare the academic performance of the total population of students against the performance of students who are part of a state-defined group called the super subgroup.

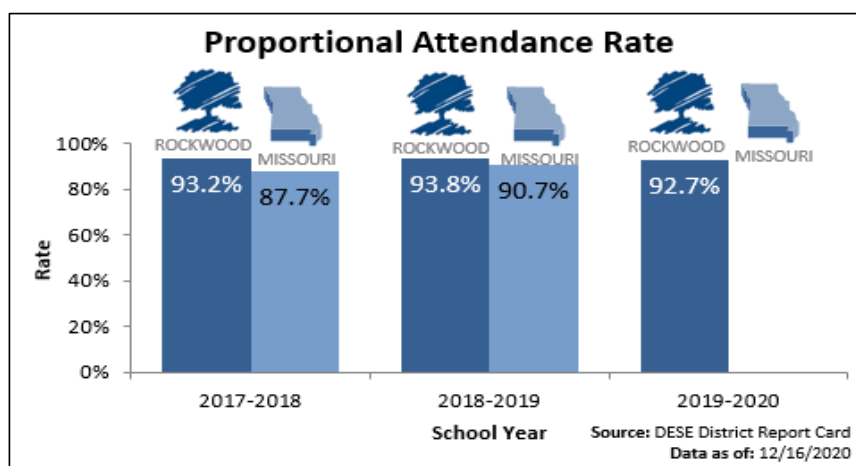
The Missouri Department of Elementary and Secondary education (DESE) includes students in the super subgroup based on student characteristics such as race/ethnicity and special program participation.

Data from the state assessment is unavailable for 2019-2020 due to the pandemic. Results for spring 2021 will be available in fall of 2021.

Student Attendance Rates

Students who attend school regularly are more likely to learn and be successful in school. When students miss school, they lose valuable instructional time. Attendance targets use the individual student's attendance rate and set the expectation that 90 percent of the students are in attendance 90 percent of the time.

Rockwood's average attendance rate remains consistent being between 92.0% and 94.0% over the past 6 years.



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.

CARES Act - known as the Coronavirus Aid, Relief and Economic Security Act passed in March 2020 to limit the impact of an economic downturn due to the COVID-19 pandemic.

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.

COVID-19 – an infectious disease caused by a virus called SARS-CoV-2 that caused a global pandemic and school closures beginning in March 2020.

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.

CRF Funds - the Coronavirus Relief Fund established by the CARES Act that allocated funding to state and local governments to address the COVID-19 pandemic.

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.

ESSER Fund - Elementary and Secondary School Emergency Relief Fund established by the Education Stabilization Fund and Coronavirus Response and Relief Supplemental Appropriations Act that allocated funding to LEA's to address the impact of COVID-19 on schools providing instruction to 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 in excess of \$3 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.