

INFORMATIONAL SECTION

The last section of the school budget document contains information on past and future budgets as well as factors that influence the proposed budget. The data in the Informational Section helps reveal the impact of past and current decisions on future budgets and budget results. It is therefore designed to give both a historical as well as a future perspective to the proposed budget.



High school and middle school students participate in our Superintendent’s Student Advisory Council meetings quarterly.

PARK HILL SCHOOL DISTRICT

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Park Hill School District

Building Successful Futures • Each Student • Every Day

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ASSESSED VALUATION OF TAXABLE PROPERTY

Because the single largest revenue item for the district is local taxes, the district’s Aggregate Assessed Valuation (AAV) of property is a critical value in planning the annual budget. The Park Hill School District has experienced strong growth to the tax base over the last 15 years, from a total assessed valuation of \$1.3 billion in calendar year 2007 to over \$2.3 billion in calendar year 2023.

For the purposes of budgeting for 2024-2025, the district’s AAV is estimated to be \$2.4 billion. This reflects an increase of 2.0% from the certified assessed valuation from August 2023. This increase is due, in part, to new growth in residential and commercial property, which has been characteristic of Platte County over the past two decades.

Below is a table of assessed valuation values since the 2020-2021 school year. Estimates and forecasts are provided for 2024-2025 through 2027-2028 and are used for budgeting purposes.

Year	Railroad & Utility	Various Use	Agriculture	Commercial	Residential	Total AAV	YoY AAV Increase
2019-2020							
Actual	1,576,149	388,113,847	1,934,027	423,346,125	1,062,983,080	1,877,953,228	0.0%
2020-2021							
Actual	1,832,063	377,817,746	1,788,453	410,220,169	1,092,296,440	1,883,954,871	0.3%
2021-2022							
Actual	2,130,299	378,117,692	2,702,187	481,097,437	1,249,200,118	2,113,247,733	10.9%
2022-2023							
Actual	2,784,115	413,713,963	2,325,293	465,073,825	1,284,140,815	2,168,038,011	2.5%
2023-2024							
Actual	1,391,244	426,886,356	1,421,798	466,358,479	1,464,275,294	2,360,333,171	8.1%
2024-2025							
Budgeted	1,426,025	437,558,515	1,457,343	478,017,441	1,500,882,176	2,419,341,500	2.4%
2025-2026							
Forecast	1,511,587	463,812,026	1,544,784	506,698,487	1,590,935,107	2,564,501,991	5.7%
2026-2027							
Forecast	1,549,377	475,407,327	1,583,404	519,365,949	1,630,708,485	2,628,614,542	2.4%
2027-2028							
Forecast	1,642,340	503,931,767	1,678,408	550,527,906	1,728,550,994	2,786,331,415	5.7%

The Platte County Assessor and Clerk of the County Court will finalize assessment values prior to the Board of Education setting the tax rate in August 2024.

To maintain equalized assessed valuations, the state legislature adopted a maintenance law in 1986. On January 1 in every odd-numbered year, each County Assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization maintenance plan approved by the State Tax Commission.

The County Assessor is responsible for preparing the tax roll each year and for submitting the tax roll to the Board of Equalization. The County Board of Equalization has the authority to adjust and equalize the values of individual properties appearing on the tax rolls.

TAX RATE SUMMARY

Operating Rate. The 2023-2024 adjusted operating levy (all funds except the debt service fund levy) of the district was \$4.8353 per \$100 of assessed valuation. The operating tax rate cannot exceed the tax rate ceiling for the current year without voter approval. The tax rate ceiling, determined annually, is the rate of levy that, when charged against the newly received assessed valuation of the district for the current year, excluding new construction and improvements, will produce an amount of tax revenues equal to tax revenues for the previous year increased by 5% or the Consumer Price Index, whichever is lower; however, the district cannot be required to reduce its operating levy below the minimum rate required to qualify for the highest level of state aid (currently \$2.75). Without a majority of the voters voting on the proposition, the tax rate ceiling cannot at any time exceed the greatest of (a) the tax rate in effect in 1984, (b) the most recent voter-approved tax rate, or (c) \$2.75.

The current tax rate ceiling is \$4.8353 per \$100 of assessed valuation. Anytime the Board of Education sets an operating tax rate with a difference between the tax rate ceiling and the actual levy it is a “voluntary rollback”. Because the district set a tax rate in 2023-2024 (\$4.8353) at the ceiling, there is currently no voluntary rollback.

Debt Service Rate. The district's 2023-2024 debt service levy was \$0.5602 per \$100 of assessed valuation. Once indebtedness has been approved by the voters and bonds are issued, the district is required, under Article VI, Section 26(f) of the Missouri Constitution, to levy an annual tax on all taxable tangible property therein sufficient to pay the interest and principal of the indebtedness as they fall due and to retire the same within 20 years from the date of issue. The Board of Education may set the tax rate for debt service, without limitation as to rate or amount, at the level required to make such payments. The tax for debt service on the district’s general obligation bonds is exempt from the calculations of and limitations upon the tax rate ceiling.

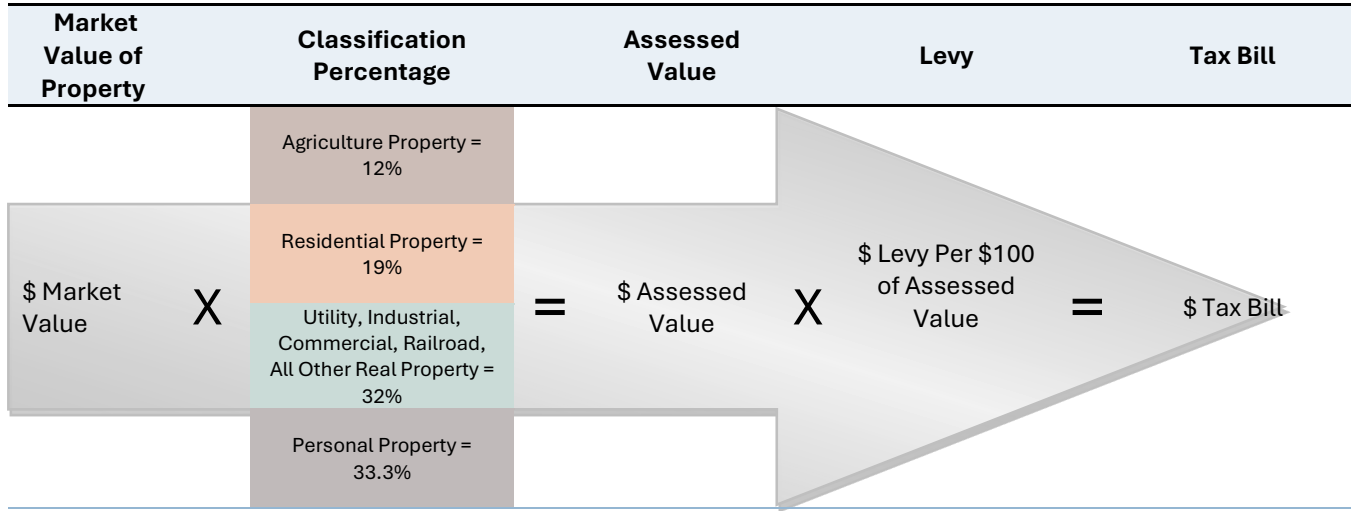
The debt service levy is anticipated to increase to \$0.7000 per \$100 of assessed valuation in 2024-2025. This will generate the revenue needed to repay existing debt.

The table below shows a history of the district’s tax rates over the past four years and the projected tax rates for 2024-2025. The 2024-2025 tax rates are set by the Board of Education in August 2024.

Fund	100 - General (Incidental) Fund	200 - Special Revenue Fund	300 - Debt Service Fund	400 - Capital Projects Fund	Total
2020-2021					
Actual	4.6108	0.0000	0.6347	0.1500	5.3955
2021-2022					
Actual	4.2046	0.0000	0.9909	0.2000	5.3955
2022-2023					
Actual	4.7978	0.0000	0.4967	0.1010	5.3955
2023-2024					
Actual	4.5353	0.0000	0.5602	0.3000	5.3955
2024-2025					
Budgeted	4.5055	0.0000	0.7000	0.1900	5.3955
2025-2026					
Forecast	4.4205	0.0000	0.6250	0.3500	5.3955
2026-2027					
Forecast	4.4705	0.0000	0.6250	0.3000	5.3955
2027-2028					
Forecast	4.3205	0.0000	0.6250	0.4500	5.3955

TAX RATE CALCULATION

All taxable real and personal property within the district is assessed annually by the Platte County Assessor. Missouri law requires that personal property be assessed at 33 1/3% of true value and that real property be assessed at the following percentages of true value: agriculture, 12%; residential, 19%; and commercial, 32%. Tax bills to property owners in the Park Hill School District are calculated using the method outlined below:



MARKET VALUES

Market values in the district in the district have been calculated using the annual aggregate assessed values and the classification percentages above. Forecasts have been projected for future school years.

Year	Railroad & Utility	Various Use	Agriculture	Commercial	Residential	Total Market Value
Classification %	32%	33.30%	12%	32%	19%	
2019-2020						
Actual	4,925,466	1,165,507,048	16,116,892	1,322,956,641	5,594,647,789	8,104,153,836
2020-2021						
Actual	5,725,197	1,134,587,826	14,903,775	1,281,938,028	5,748,928,632	8,186,083,458
2021-2022						
Actual	6,657,184	1,135,488,565	22,518,225	1,503,429,491	6,574,737,463	9,242,830,928
2022-2023						
Actual	8,700,359	1,242,384,273	19,377,442	1,453,355,703	6,758,635,868	9,482,453,645
2023-2024						
Actual	4,347,638	1,281,941,009	11,848,317	1,457,370,247	7,706,712,074	10,462,219,285
2024-2025						
Budgeted	4,456,328	1,313,989,535	12,144,525	1,493,804,503	7,899,379,874	10,723,774,765
2025-2026						
Forecast	4,723,709	1,392,828,907	12,873,200	1,583,432,772	8,373,342,668	11,367,201,256
2026-2027						
Forecast	4,841,803	1,427,649,631	13,195,033	1,623,018,591	8,582,676,237	11,651,381,295
2027-2028						
Forecast	5,132,313	1,513,308,610	13,986,733	1,720,399,706	9,097,636,811	12,350,464,173

TAX COLLECTIONS

The district is required by law to prepare an annual budget, which includes an estimate of the amount of revenues to be received from all sources for the budget year, including an estimate of the amount of money required to be raised from property taxes and the tax rates required to produce such amounts. The budget must also include proposed expenditures and must state the amount required for the payment of interest, amortization, and redemption charges on the district’s debt for the ensuing budget year. Such estimates are based on the assessed valuation figures provided by the County Clerk. The district must fix its ad valorem property tax rates and certify them to the County Clerk no later than September 1 for entry in the tax books.

The County Clerk receives the county tax books from the County Assessor, which sets forth the assessments of real and personal property. The County Clerk enters the tax rates certified to them by the local taxing bodies in the tax books and assesses such rates against all taxable property in the district as shown in such books. The County Clerk forwards the tax books to the County Collector, who is charged with levying and collecting taxes as shown therein. The County Collector extends the taxes on the tax rolls and issues the tax statements in early December. Taxes are due by December 31 and become delinquent if not paid to the County Collector by that time. All tracts of land and city lots on which delinquent taxes are due are charged with a penalty of 18% of each year’s delinquency. All lands and lots on which taxes are delinquent and unpaid are subject to sale at public auction in August of each year.

The County Collector is required to make disbursements of collected taxes to the district each month. Because of the tax collection procedure described above, the district receives the bulk of its monies from local property taxes in the months of December, January, and February.

Most Missouri counties by law are authorized to retain a 1% fee for the collection of property taxes with the assessors allowed to retain 0.6% for the assessment of property in first- and second-class counties and 1% in third- and fourth-class counties. Therefore, even if all taxpayers paid their taxes in a timely fashion, the maximum reasonable collection rate in the above formula would be less than 98.4%.

Below is a table showing four years of actual data and estimated values for 2023-2024 through the proposed budget year.

Value	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Aggregate Assessed Valuation	1,883,954,871	2,113,247,733	2,168,038,011	2,360,333,171	2,419,341,500
Total Tax Rate	5.3955	5.3955	5.3955	5.3955	5.3955
Collection Expected					
Less County 1.6% Fees	100,022,405	112,195,957	115,104,867	125,314,148	128,447,002
Collections					
5111 - Taxes, Current Ad Valorem	100,402,604	108,013,981	113,289,626	125,099,364	126,173,587
Collection Rate	100.4%	96.3%	98.4%	99.8%	98.2%

TAX RATE IMPACT

The 2024 median home value in the Park Hill School District is estimated to be \$386,267. An example of the impact of the budgeted 2024-2025 tax rate on a Park Hill School District homeowner with a home value set at the median appears below.

Measure		Value
Market Value of Property		
Median Home Value		\$386,267
Classification Percentage	×	19.0%
Residential Property		
Assessed Valuation of Home		\$73,391
Tax Rate	×	\$5.3955
Per \$100 of Assessed Value	÷	100
Tax Bill		\$3,960

For every \$0.01 added to the tax rate, the sample homeowner above would pay an additional \$7.34 per year (or \$0.61 per month).

The impact of the district tax rate on the average taxpayer over the past four years appears and an estimated value for 2024-2025 appears below. The increase to the tax bill of the median homeowner in the district is due to increased valuation of the property, and not the total tax rate which has remained \$5.3955 since 2021.

Value	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Market Value of Property					
Median Home Value	271,565	302,401	369,757	386,267	410,000 <i>Estimate</i>
Classification Percentage					
Residential Property	19%	19%	19%	19%	19%
Assessed Valuation of Home	51,597	57,456	70,254	73,391	77,900
Total Tax Rate					
Park Hill School District	5.3955	5.3955	5.3955	5.3955	5.3955
Tax Bill	\$2,784	\$3,100	\$3,791	\$3,960	\$4,203

ENROLLMENT AND FUTURE PROJECTIONS

Student enrollment projections are incredibly valuable for school districts, offering crucial insights for strategic planning and resource allocation.

EFFECTIVE BUDGETING AND RESOURCE MANAGEMENT

- **Anticipate funding needs:** By understanding future enrollment numbers, districts can accurately estimate financial requirements for staffing, facilities, and learning materials. This prevents overspending or under-budgeting, ensuring efficient resource allocation.
- **Optimize staffing levels:** Knowing future student numbers helps plan staffing needs for teachers, support staff, and administrators. This avoids overstaffing during enrollment declines or understaffing during increases, ensuring quality education for every student.
- **Prioritize facility investments:** Enrollment projections inform decisions on building new schools, expanding existing ones, or repurposing facilities. This allows districts to avoid overcrowding or underutilization of buildings, saving costs and optimizing learning environments.

STRATEGIC PLANNING AND PROGRAM DEVELOPMENT

- **Identify program needs:** Understanding grade-level enrollment trends can help anticipate demand for specific programs, like early childhood education or high school vocational training. This allows districts to proactively develop and expand programs to meet student needs.
- **Address capacity issues:** Projections can identify potential overcrowding or under-enrollment in specific schools. This allows districts to address these issues through redistricting, school choice options, or targeted outreach efforts.
- **Inform long-term planning:** Enrollment data can be used to forecast future infrastructure needs, demographic shifts, and community development trends. This helps districts plan decades ahead and make informed decisions about their long-term goals and strategies.

COMMUNITY ENGAGEMENT AND ADVOCACY

- **Demonstrate accountability:** Accurate enrollment projections can be shared with the community to demonstrate transparency and responsible planning. This builds trust and strengthens relationships with parents, stakeholders, and policymakers.
- **Advocate for resources:** Understanding future enrollment trends can help districts build a compelling case for additional funding or resources from local or state governments. This ensures adequate funding for the growing needs of the student population.
- **Identify community needs:** Enrollment data can inform community outreach efforts and identify areas with underserved populations or special needs. This fosters collaboration with community organizations and strengthens support for public education.

Overall, student enrollment projections are powerful tools for strategic decision-making. By leveraging these insights effectively, public school districts can ensure they are well-prepared to meet the needs of their current and future students, maximizing their resources and providing a quality education for all.

DATA SOURCES

A comprehensive set of data sources are used to project future student enrollment in Park Hill School District. These data sources include:

- Historical Data Analysis of Student Enrollment
- Data from Cohort Survival Analysis
- Data from Demographic Analysis
- Housing and Development Data
- Economic and Employment Trend Data

Student Yield Ratios are calculated for each data source. Student Yield Ratios are the percentage of students from a specific age group (i.e., “school-aged children”) or grade level who typically enroll in schools. This can help estimate future enrollments based on the data source.

Time series forecasting, a form of linear regression, is a statistical technique used to predict future values of a variable based on its past observations, where the data points are collected at equally spaced time intervals. It is a valuable tool in various fields, including finance, economics, weather forecasting, and for forecasting student enrollment in K-12 school districts.

Statistical analysis of the data is compiled into five unique enrollment projection models that will provide independent enrollment projections for the school district:

- Model 1 – Enrollment Projections from Historical K-12 Park Hill School District Enrollment
- Model 2 – Enrollment Projections from US Census and Student Yield Ratios
- Model 3 – Enrollment Projections from Cohort Survival Rates and Kindergarten Pools
- Model 4 – Third-party Population Projections and Student Yield Ratios
- Model 5 – Household Data and Student Yield Ratios

The Park Hill School District annually updates enrollment projections in a report to the Board of Education and public made in the Spring of each year. The Demographic Profile and Enrollment Projections is published on the district website at <https://www.parkhill.k12.mo.us/about/data-and-records>.

2024-2025 BUDGETED ENROLLMENT

The table that follows utilizes the enrollment projection tools to estimate the 2024-2025 school enrollments for each grade level in the district.

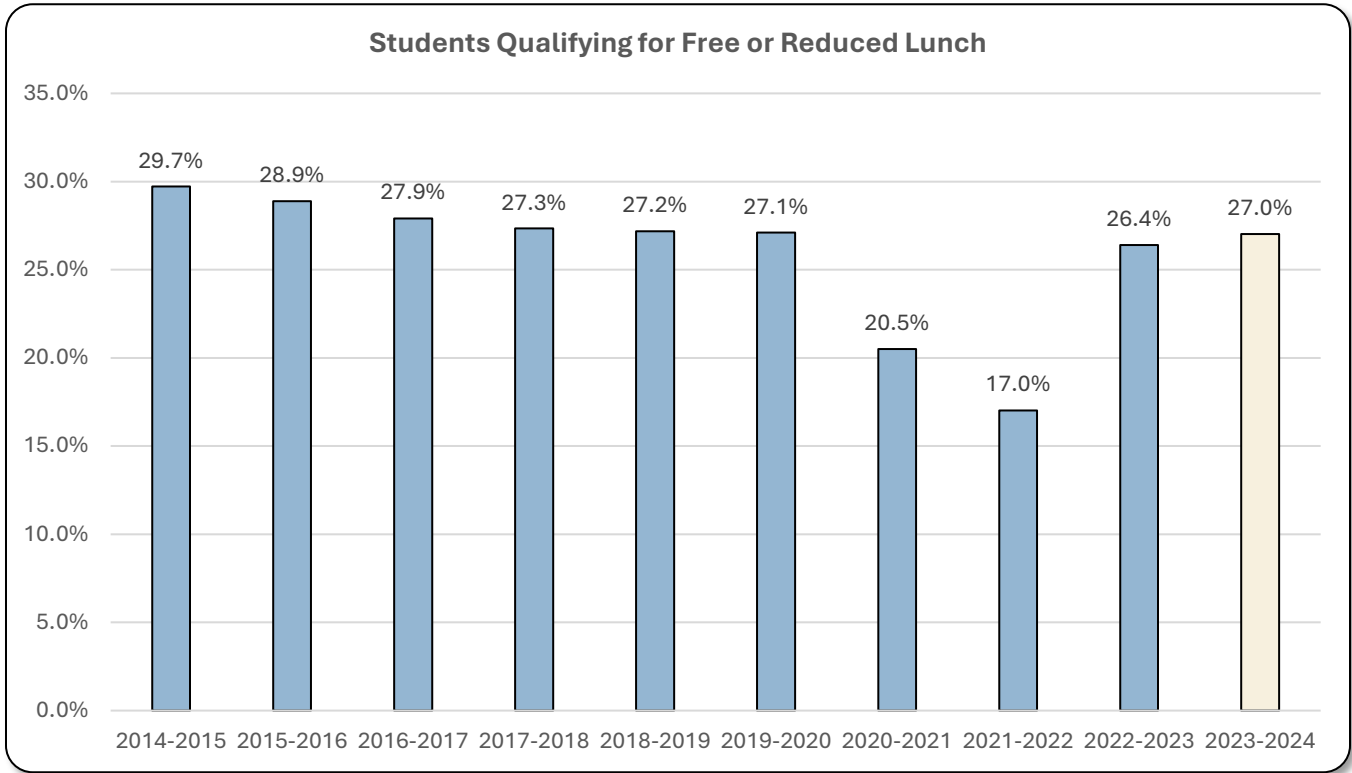
Grade Level	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budgeted
Elementary Schools	5,186	5,140	5,083	5,029	5,008
K	811	822	802	778	791
1	863	842	830	828	792
2	849	868	855	860	845
3	866	852	847	879	861
4	857	878	863	829	883
5	940	878	886	855	836
Middle Schools	2,793	2,838	2,800	2,709	2,650
6	936	937	898	897	872
7	937	943	939	875	897
8	920	958	963	937	881
High Schools	3,713	3,717	3,763	3,835	3,866
9	965	989	976	987	984
10	899	939	977	984	975
11	923	876	935	948	967
12	926	913	875	916	940
TOTAL	11,692	11,695	11,646	11,573	11,524

The enrollment of 11,524 is used in the 2024-2025 budget to estimate revenues directly dependent upon this figure, such as basic formula funds and Proposition C. The projected enrollment is also utilized to calculate school and program allocations for 2024-2025 as well as projected expenditures.

DEMOGRAPHIC CHANGES

The district has undergone significant demographic changes over the last decade—changes that include the diversity and the socioeconomic status of the student population. These changes create new challenges and service demands on the district and play a significant role for budgeting in future years.

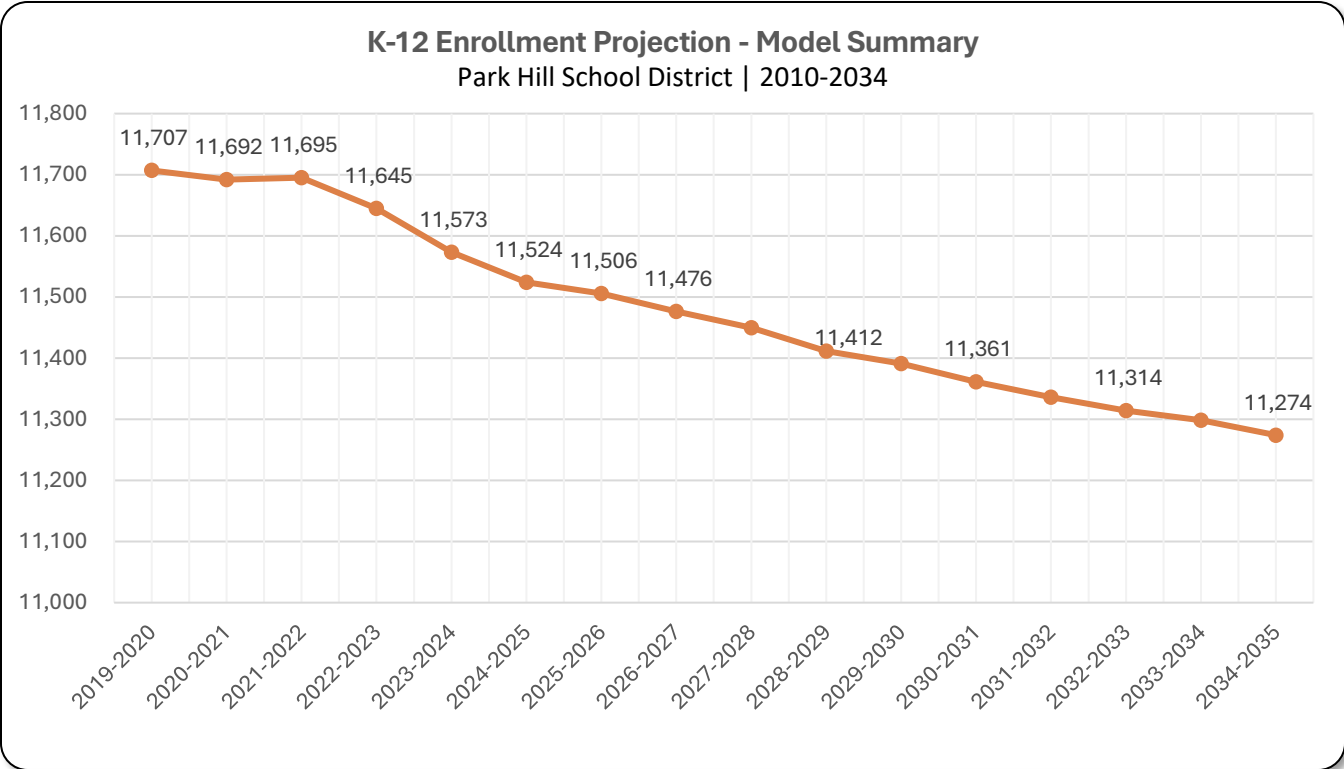
The following graph depicts the changes in the free and reduced lunch population over the past 10 years.



It is believed that the free and reduced lunch count for 2022-2023 is not an accurate depiction of the district’s true free and reduced lunch qualifiers in the school district. Due to COVID, the federal government implemented paid lunches for all students for the 2020–2021 and 2021–2022 school years. Because of this, it is believed that fewer families applied for this program. This is a phenomenon not unique to the Park Hill School District.

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

As a part of the district’s annual K-12 enrollment report, enrollment forecasts are made for ten years beyond the budget year. These forecasts are used to support long-range planning efforts. Detail on these values can be found in the district’s [2023-2024 Demographic Profile & Enrollment Projections](#) published annually on the district website.



PERSONNEL RESOURCE ALLOCATIONS

The table below lists the actual full-time equivalent (FTE) count for 2020-2021 through 2023-2024 school years (captured on May 1 of each year) and the budgeted FTE counts for the 2024-2025 school year. Forecasted personnel allocations have been made for 2025-2026 through 2027-2028.

Job / Assignment	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Administrator	64.0	67.0	70.0	70.0	72.0	74.0	74.0	74.0
Assistant Principal	27.0	27.0	30.0	29.0	30.0	31.0	31.0	31.0
Assistant Superintendent	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Coordinators	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director	11.0	14.0	14.0	15.0	16.0	16.0	16.0	16.0
Executive Director	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Principal	20.0	20.0	20.0	20.0	20.0	21.0	21.0	21.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community Services	58.0	46.5	51.1	40.1	57.3	62.9	63.6	63.6
Aquatic Center	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Child Care	31.9	22.0	23.5	17.2	34.3	39.3	40.0	40.0
Program Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Tuition Pre-School	22.6	21.0	24.1	19.4	19.4	20.0	20.0	20.0
Instructional Support	202.3	202.5	204.9	236.4	241.3	249.3	254.3	259.3
Certified Recess	7.2	7.0	6.4	6.4	6.4	7.4	7.4	7.4
Grade Level Aides	4.3	0.9	1.8	1.8	0.0	0.0	0.0	0.0
Head Start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Media Assistants	14.1	14.4	14.4	14.4	14.4	15.4	15.4	15.4
Other Instructional Support	4.1	4.3	4.4	7.5	7.7	7.7	7.7	7.7
Parents as Teachers	2.5	2.5	1.5	2.0	2.0	2.0	2.0	2.0
Permanent Substitute	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Process Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Recovery Room & ISS Specialists	14.9	15.8	14.9	17.3	17.3	18.3	18.3	18.3
Social Workers	18.5	18.5	23.0	24.0	24.0	24.0	24.0	24.0
Summer School Instructional Support	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teacher Assistants	127.8	130.3	129.7	154.1	160.6	165.6	170.6	175.6

Job / Assignment	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Therapists	7.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0
Virtual Learning Lab Supervisor	0.9	0.9	0.9	0.0	0.0	0.0	0.0	0.0
Office Staff	116.4	117.1	117.8	120.8	120.8	123.8	123.8	123.8
Administrative Assistants	104.4	105.1	105.8	108.8	108.8	111.8	111.8	111.8
General Counsel	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Specialized Classified	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Operations	228.0	220.2	224.0	226.9	228.9	235.9	235.9	235.9
Custodial	128.4	112.8	110.4	112.0	112.0	117.0	117.0	117.0
Information Tech & Data Systems	57.4	59.7	64.7	63.7	63.7	64.7	64.7	64.7
Maintenance	34.0	42.0	44.0	46.0	48.0	49.0	49.0	49.0
Seasonal Staff	7.2	4.8	4.0	3.2	3.2	3.2	3.2	3.2
Student Transportation	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Other Support	42.1	41.2	47.1	48.7	48.7	51.2	51.2	51.2
Building Assistant	2.4	2.8	2.7	2.7	2.7	2.7	2.7	2.7
Campus Supervisors	10.9	10.3	16.1	14.3	14.3	14.3	14.3	14.3
Employee Wellness	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Lunchroom/Copier Support	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lunchroom/Playground Supervisor	24.8	24.2	24.3	27.7	27.7	30.2	30.2	30.2
Security	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Other Support	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Student Health	31.0	31.9	29.5	29.6	29.6	30.6	30.6	30.6
Health Services Coordinator	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nurses	30.0	31.9	29.5	29.6	29.6	30.6	30.6	30.6
Student Nutrition	68.2	72.3	66.9	73.3	77.5	81.5	81.5	81.5
Food Service	68.2	72.3	66.9	73.3	77.5	81.5	81.5	81.5
Substitute Workers	1.4	5.7	5.1	12.7	12.7	12.7	12.7	12.7
Certified	0.9	1.9	2.6	12.7	12.7	12.7	12.7	12.7
Classified	0.5	3.8	2.5	0.0	0.0	0.0	0.0	0.0

Job / Assignment	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Part-Time Staff	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teacher	945.4	952.4	949.4	971.4	989.9	1,003.9	1,010.9	1,018.9
504 Coordinator	2.0	2.0	2.5	2.5	2.5	2.5	2.5	2.5
A+ Coordinator	1.8	1.7	1.2	1.2	1.2	1.2	1.2	1.2
Administrative Intern	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Counselor	32.0	34.2	33.5	34.5	34.5	35.5	35.5	35.5
Diagnostic Consultant	2.0	2.0	2.5	2.5	2.5	2.5	2.5	2.5
Diagnostician	3.0	3.0	4.0	2.0	2.0	2.0	2.0	2.0
ELD	24.5	25.4	27.8	32.0	33.5	34.5	35.5	36.5
Gifted Education	7.0	8.0	7.0	9.0	11.0	12.0	12.0	13.0
Instructional Coach	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Learning Facilitators	4.0	4.0	6.0	6.0	6.0	6.0	6.0	6.0
Media Specialists	18.0	18.2	17.0	18.0	18.0	19.0	19.0	19.0
Pre-School	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Regular Education	677.4	679.4	671.0	676.9	686.9	692.9	695.9	698.9
RTI Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
RTI Facilitator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
School Psychologist	6.0	6.0	5.0	4.0	4.0	4.0	4.0	4.0
Special Education	146.2	146.0	149.4	159.3	164.3	168.3	171.3	174.3
Summer School	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Title I	7.0	8.5	8.5	9.5	9.5	9.5	9.5	9.5
Total	1,756.9	1,756.7	1,765.9	1,829.8	1,878.6	1,925.7	1,938.4	1,951.4

FTE changes from 2023-2024 to 2024-2025 have been made as a part of the annual staffing plan.

BOND AMORTIZATION SCHEDULE

The table below summarizes the total principal and interest payments due by fiscal year. Revenue generated from the debt service levy is used in making these annual payments.

School Year	6611 - Principal (Bonded Indebtedness)	6621 - Interest (Bonded Indebtedness)
2024-2025	7,565,000	10,905,114
2025-2026	8,787,667	10,204,682
2026-2027	8,144,083	9,799,198
2027-2028	8,749,750	9,429,644
2028-2029	9,395,250	9,072,757
2029-2030	10,030,000	8,810,944
2030-2031	10,739,750	8,508,444
2031-2032	10,904,917	8,060,207
2032-2033	11,654,667	7,702,561
2033-2034	12,439,417	7,317,128
2034-2035	13,264,167	6,876,719
2035-2036	14,141,750	6,399,151
2036-2037	15,090,750	5,881,731
2037-2038	31,688,000	5,258,593
2038-2039	10,444,250	3,978,923
2039-2040	20,742,417	3,456,711
2040-2041	21,751,333	2,419,590
2041-2042	22,696,750	1,429,673
2042-2043	13,045,083	521,803

PARK HILL SCHOOL DISTRICT PERFORMANCE RESULTS

Annually, the Department of Elementary and Secondary Education (DESE) in the state of Missouri produces a Missouri Public School Accountability Report Card, which summarizes statistics about Missouri’s public-school districts. The data on the following pages uses the 2022-2023 data from these report cards to benchmark key data figures, including key financial data, with comparable Missouri school districts.

To find comparable districts with which to benchmark against, the Park Hill School District follows a process based on the Pugh Method created by Stuart Pugh at the University of Strathclyde in Glasgow, Scotland. This takes a list of criteria that help describe the Park Hill School District and creates an index score to be attributed to other districts. Those districts that scored closest to the Park Hill School District were selected to be part of the comparison list.

A committee selected the following items as criteria for comparison: socioeconomic status (percent of students eligible for free or reduced lunch), diversity (percent of minority students), ELD Population, SPED Population, urbanicity, size (number of students), and proximity to Park Hill. The committee then attributed weights to the scores based on priority to give each criteria an index score.

The following districts were selected as comparison districts:

- Blue Springs
- Lee’s Summit
- Raymore-Peculiar
- Liberty
- Plate County
- Grain Valley
- Fort Osage
- Belton
- Nixa
- Clayton
- Ozark
- North Kansas City
- Parkway

Accreditation Status. School districts are accredited according to standards set by the State Board of Education. The three levels of accreditation are accredited, provisionally accredited, and unaccredited.

District	2019	2020	2021	2022	2023
BELTON 124	Accredited	Accredited	Accredited	Accredited	Accredited
BLUE SPRINGS R-IV	Accredited	Accredited	Accredited	Accredited	Accredited
CLAYTON	Accredited	Accredited	Accredited	Accredited	Accredited
FORT OSAGE	Accredited	Accredited	Accredited	Accredited	Accredited
FOX C-6	Accredited	Accredited	Accredited	Accredited	Accredited
GRAIN VALLEY	Accredited	Accredited	Accredited	Accredited	Accredited
LEE'S SUMMIT R-VII	Accredited	Accredited	Accredited	Accredited	Accredited
LIBERTY 53	Accredited	Accredited	Accredited	Accredited	Accredited
MEHLVILLE R-IX	Accredited	Accredited	Accredited	Accredited	Accredited

District	2019	2020	2021	2022	2023
NIXA PUBLIC SCHOOLS	Accredited	Accredited	Accredited	Accredited	Accredited
NORTH KANSAS CITY 74	Accredited	Accredited	Accredited	Accredited	Accredited
ORCHARD FARM R-V	Accredited	Accredited	Accredited	Accredited	Accredited
OZARK	Accredited	Accredited	Accredited	Accredited	Accredited
PARK HILL	Accredited	Accredited	Accredited	Accredited	Accredited
PARKWAY C-2	Accredited	Accredited	Accredited	Accredited	Accredited
PLATTE CO. R-III	Accredited	Accredited	Accredited	Accredited	Accredited
RAYMORE-PECULIAR R-II	Accredited	Accredited	Accredited	Accredited	Accredited
ST. CHARLES R-VI	Accredited	Accredited	Accredited	Accredited	Accredited
ST. JOSEPH	Accredited	Accredited	Accredited	Accredited	Accredited
WASHINGTON	Accredited	Accredited	Accredited	Accredited	Accredited
WENTZVILLE R-IV	Accredited	Accredited	Accredited	Accredited	Accredited

Preschool Enrollment. All children enrolled in any district-sponsored pre-kindergarten activity, including early childhood special education.

District	2019	2020	2021	2022	2023
BELTON 124	298	303	250	276	243
BLUE SPRINGS R-IV	219	192	166	179	198
CLAYTON	117	89	72	73	75
FORT OSAGE	129	143	121	116	121
FOX C-6	184	183	105	126	120
GRAIN VALLEY	123	91	87	91	90
LEE'S SUMMIT R-VII	338	315	296	300	311
LIBERTY 53	250	269	238	213	228
MEHLVILLE R-IX	327	334	206	271	288
NIXA PUBLIC SCHOOLS	269	269	223	242	256
NORTH KANSAS CITY 74	711	711	518	772	850
ORCHARD FARM R-V	172	191	143	199	214
OZARK	147	160	123	124	110
PARK HILL	441	438	304	329	399
PARKWAY C-2	378	351	163	398	326
PLATTE CO. R-III	68	85	65	61	74
RAYMORE-PECULIAR R-II	163	173	105	164	177
ST. CHARLES R-VI	227	301	189	231	257
ST. JOSEPH	272	229	196	243	348
WASHINGTON	150	132	94	117	124
WENTZVILLE R-IV	456	421	345	390	406

K–12 Enrollment. Head count taken the last Wednesday of September of all resident and non-resident students in grades K through 12 enrolled in the attendance center. Each student (part-time, full-time, or kindergarten) should be counted as one. Desegregation transfer students are reported as residents of the district in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported at the students’ regular school in their home district.

District	2019	2020	2021	2022	2023
BELTON 124	4,425	4,386	4,334	4,213	4,108
BLUE SPRINGS R-IV	14,386	14,488	14,537	14,621	14,448
CLAYTON	2652	2618	2524	2412	2,368
FORT OSAGE	4,892	4,900	4,748	4,693	4,734
FOX C-6	11,205	11,150	10,920	10,787	10,604
GRAIN VALLEY	4,349	4,404	4,414	4,467	4,430
LEE'S SUMMIT R-VII	18,075	17,907	17,503	17,541	17,470
LIBERTY 53	12,504	12,552	12,563	12,447	12,378
MEHLVILLE R-IX	10,010	9,963	9,765	9,914	9,815
NIXA PUBLIC SCHOOLS	6,120	6,212	6,173	6,391	6,473
NORTH KANSAS CITY 74	20,096	20,434	20,255	20,419	20,544
ORCHARD FARM R-V	1,921	1,942	2,016	2,122	2,166
OZARK	5787	5754	5688	5927	5,945
PARK HILL	11,611	11,707	11,692	11,695	11,645
PARKWAY C-2	17,613	17,525	17,137	16,997	16,821
PLATTE CO. R-III	4,178	4,256	4,205	4,214	4,212
RAYMORE-PECULIAR R-II	6,242	6,292	6,187	6,248	6,202
ST. CHARLES R-VI	4,754	4,742	4,617	4,613	4,589
ST. JOSEPH	10,922	10,732	10,460	10,295	10,256
WASHINGTON	3,903	3,923	3,755	3,685	3,623
WENTZVILLE R-IV	16789	17,323	17,078	17,359	17,611

Proportional Attendance Rate. Attendance targets use the individual student’s attendance rate and set the expectation that 90% of the students are in attendance 90% of the time.

District	2019	2020	2021	2022	2023
BELTON 124	88.1%	87.0%	88.5%	73.3%	76.6%
BLUE SPRINGS R-IV	90.3%	88.2%	88.2%	85.4%	81.7%
CLAYTON	93.3%	92.2%	94.1%	88.2%	86.8%
FORT OSAGE	81.9%	79.3%	80.0%	70.6%	68.8%
FOX C-6	87.7%	85.9%	84.4%	75.8%	78.0%
GRAIN VALLEY	90.6%	89.1%	77.8%	81.5%	82.6%
LEE'S SUMMIT R-VII	92.1%	90.2%	80.3%	86.8%	85.2%
LIBERTY 53	90.2%	89.9%	93.2%	81.8%	80.8%
MEHLVILLE R-IX	91.1%	89.1%	83.8%	79.4%	80.5%
NIXA PUBLIC SCHOOLS	90.6%	88.4%	89.7%	86.6%	85.1%
NORTH KANSAS CITY 74	89.8%	87.1%	98.3%	81.5%	77.1%

District	2019	2020	2021	2022	2023
ORCHARD FARM R-V	90.4%	90.5%	90.3%	81.9%	82.1%
OZARK	91.0%	89.2%	85.6%	84.8%	82.2%
PARK HILL	87.8%	86.4%	86.9%	80.4%	76.8%
PARKWAY C-2	91.1%	89.2%	84.2%	83.6%	82.9%
PLATTE CO. R-III	89.0%	87.4%	86.7%	81.6%	76.5%
RAYMORE-PECULIAR R-II	91.0%	89.2%	85.6%	85.4%	82.5%
ST. CHARLES R-VI	88.1%	85.8%	82.8%	77.7%	80.3%
ST. JOSEPH	86.5%	84.3%	75.1%	70.5%	74.3%
WASHINGTON	89.4%	87.4%	89.2%	80.3%	81.6%
WENTZVILLE R-IV	88.1%	87.2%	80.7%	76.5%	78.2%

Students Eligible for Free and Reduced-Price Lunch. The percentage of resident pupils who are reported by the district as eligible for free and reduced-price meals on the last Wednesday in January.

District	2019	2020	2021	2022	2023
BELTON 124	52.30%	55.10%	40.00%	35.00%	48.40%
BLUE SPRINGS R-IV	30.70%	28.30%	29.60%	13.70%	26.90%
CLAYTON	10.30%	9.30%	6.20%	6.60%	9.10%
FORT OSAGE	53.00%	52.90%	48.70%	42.40%	50.10%
FOX C-6	30.50%	28.80%	24.80%	19.90%	27.50%
GRAIN VALLEY	23.80%	24.10%	20.70%	19.80%	22.80%
LEE'S SUMMIT R-VII	19.90%	19.30%	20.50%	12.70%	19.70%
LIBERTY 53	19.00%	19.20%	16.00%	14.40%	20.40%
MEHLVILLE R-IX	25.60%	27.20%	28.50%	18.10%	26.00%
NIXA PUBLIC SCHOOLS	31.90%	29.80%	27.40%	24.70%	25.60%
NORTH KANSAS CITY 74	47.30%	47.10%	38.80%	32.40%	45.80%
ORCHARD FARM R-V	28.80%	32.00%	20.30%	16.30%	24.30%
OZARK	34.00%	34.90%	25.70%	19.70%	29.80%
PARK HILL	27.10%	27.10%	20.50%	16.60%	26.00%
PARKWAY C-2	19.60%	18.50%	19.90%	12.60%	19.00%
PLATTE CO. R-III	23.00%	21.30%	22.40%	21.50%	20.50%
RAYMORE-PECULIAR R-II	26.30%	26.70%	29.20%	28.90%	29.70%
ST. CHARLES R-VI	40.40%	39.20%	28.60%	26.80%	35.00%
ST. JOSEPH	71.80%	70.50%	69.20%	69.00%	73.40%
WASHINGTON	29.10%	30.80%	21.50%	20.80%	25.40%
WENTZVILLE R-IV	14.10%	16.70%	12.90%	10.00%	14.80%

Four-Year Graduation Rate. The four-year adjusted cohort graduation rate is the number of students who graduate in four years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class rounded to the tenth. From the beginning of ninth grade, students who are entering that grade for the first time form a cohort that is subsequently adjusted by adding any students who transfer into the cohort later during the ninth grade and the next three years and subtracting any students who transfer out.

2024–2025 PARK HILL SCHOOL DISTRICT BUDGET

INFORMATIONAL SECTION

District	2019	2020	2021	2022	2023
BELTON 124	89.49%	90.09%	90.33%	87.43%	90.35%
BLUE SPRINGS R-IV	94.84%	95.51%	96.45%	97.39%	96.06%
CLAYTON	98.56%	98.25%	99.58%	98.62%	99.50%
FORT OSAGE	94.12%	95.21%	91.43%	92.26%	92.16%
FOX C-6	90.95%	91.14%	89.16%	88.47%	91.47%
GRAIN VALLEY	96.57%	97.00%	98.30%	97.38%	94.54%
LEE'S SUMMIT R-VII	96.75%	95.60%	93.91%	95.96%	92.99%
LIBERTY 53	95.31%	94.97%	96.08%	96.35%	93.17%
MEHLVILLE R-IX	94.17%	93.05%	93.24%	90.10%	93.06%
NIXA PUBLIC SCHOOLS	94.03%	92.19%	91.91%	87.04%	94.53%
NORTH KANSAS CITY 74	96.80%	95.67%	95.06%	96.89%	96.42%
ORCHARD FARM R-V	96.77%	95.00%	97.62%	91.30%	90.91%
OZARK	97.24%	97.53%	96.30%	97.57%	97.14%
PARK HILL	93.49%	92.87%	92.86%	91.06%	88.68%
PARKWAY C-2	95.65%	92.27%	92.29%	94.01%	94.57%
PLATTE CO. R-III	91.44%	91.83%	92.01%	91.64%	92.08%
RAYMORE-PECULIAR R-II	91.45%	92.79%	89.25%	91.62%	91.70%
ST. CHARLES R-VI	86.72%	86.51%	84.18%	85.24%	89.01%
ST. JOSEPH	82.95%	79.87%	79.60%	77.63%	76.95%
WASHINGTON	90.31%	92.35%	92.97%	92.41%	92.84%
WENTZVILLE R-IV	95.63%	96.31%	95.50%	95.00%	94.77%

Dropout Rate. For grades 9–12 the number of dropouts divided by the total of September enrollment, plus transfers in, minus transfers out, minus dropouts, added to September enrollment, then divided by two.

District	2019	2020	2021	2022	2023
BELTON 124	2.10%	0.90%	1.70%	2.80%	1.70%
BLUE SPRINGS R-IV	0.60%	0.50%	0.70%	0.30%	0.20%
CLAYTON	*	*	*	*	*
FORT OSAGE	0.30%	*	*	0.60%	1.00%
FOX C-6	1.70%	1.00%	1.40%	1.10%	4.00%
GRAIN VALLEY	0.40%	*	0.70%	0.70%	0.70%
LEE'S SUMMIT R-VII	0.50%	0.40%	0.60%	0.80%	1.10%
LIBERTY 53	0.50%	0.40%	0.50%	0.90%	1.10%
MEHLVILLE R-IX	1.10%	0.70%	0.90%	1.50%	1.20%
NIXA PUBLIC SCHOOLS	1.10%	1.00%	1.30%	1.30%	1.10%
NORTH KANSAS CITY 74	0.50%	0.90%	0.40%	0.40%	0.40%
ORCHARD FARM R-V	1.40%	1.10%	*	1.80%	2.20%
OZARK	1.00%	0.50%	1.00%	0.70%	0.80%
PARK HILL	0.90%	0.90%	1.50%	1.40%	1.80%
PARKWAY C-2	0.70%	0.30%	0.60%	0.90%	1.00%

District	2019	2020	2021	2022	2023
PLATTE CO. R-III	2.20%	1.00%	1.20%	2.30%	1.60%
RAYMORE-PECULIAR R-II	1.80%	1.70%	1.80%	2.40%	1.60%
ST. CHARLES R-VI	2.30%	1.30%	4.10%	2.80%	2.30%
ST. JOSEPH	5.20%	2.90%	7.60%	6.30%	3.40%
WASHINGTON	1.70%	0.80%	1.70%	1.80%	1.30%
WENTZVILLE R-IV	0.60%	0.70%	0.80%	1.30%	1.00%

Where Our Graduates Go. The percentage of the previous year’s graduates who are reported as attending a community college, a four-year institution, or a technical school 180 days after graduation.

District	2019	2020	2021	2022	2023
BELTON 124	60.00%	57.80%	56.30%	60.20%	51.90%
BLUE SPRINGS R-IV	72.90%	72.30%	69.40%	63.20%	63.40%
CLAYTON	91.60%	88.80%	92.10%	92.80%	93.50%
FORT OSAGE	52.10%	48.00%	39.20%	43.50%	43.60%
FOX C-6	70.30%	71.70%	60.80%	62.50%	58.20%
GRAIN VALLEY	72.10%	64.50%	64.80%	60.50%	58.20%
LEE'S SUMMIT R-VII	78.70%	78.70%	75.80%	71.90%	74.40%
LIBERTY 53	72.40%	71.00%	73.00%	67.90%	69.10%
MEHLVILLE R-IX	64.60%	64.10%	71.80%	68.20%	70.00%
NIXA PUBLIC SCHOOLS	73.90%	72.60%	73.00%	67.00%	62.30%
NORTH KANSAS CITY 74	64.00%	64.10%	58.70%	54.40%	50.10%
ORCHARD FARM R-V	69.80%	67.80%	66.80%	65.10%	57.20%
OZARK	66.10%	70.80%	62.80%	66.90%	65.20%
PARK HILL	64.60%	64.10%	75.10%	68.50%	69.40%
PARKWAY C-2	88.80%	90.40%	87.60%	84.60%	80.30%
PLATTE CO. R-III	64.60%	64.10%	78.60%	53.80%	62.60%
RAYMORE-PECULIAR R-II	71.60%	72.50%	60.80%	64.30%	54.80%
ST. CHARLES R-VI	63.50%	71.20%	64.70%	66.10%	65.60%
ST. JOSEPH	58.80%	58.50%	49.80%	50.90%	46.90%
WASHINGTON	64.60%	66.30%	61.50%	58.50%	58.40%
WENTZVILLE R-IV	64.60%	64.10%	73.80%	66.60%	68.20%

Placement Rates for Career-Technical Education Students. The percentage of graduates who complete a career-technical education program and are placed in a related occupation or training program 180 days after graduation.

District	2019	2020	2021	2022	2023
BELTON 124	80.90%	78.20%	95.50%	96.30%	99.00%
BLUE SPRINGS R-IV	91.20%	89.40%	97.00%	93.90%	96.10%
CLAYTON	0.90%	0.50%	75.00%	0.00%	80.00%

District	2019	2020	2021	2022	2023
FORT OSAGE	77.00%	68.20%	87.30%	90.20%	89.20%
FOX C-6	88.40%	84.00%	78.80%	86.50%	86.60%
GRAIN VALLEY	26.30%	82.20%	94.70%	99.10%	96.20%
LEE'S SUMMIT R-VII	100.40%	96.40%	93.80%	91.70%	92.80%
LIBERTY 53	77.30%	76.30%	92.50%	89.40%	93.60%
MEHLVILLE R-IX	86.50%	86.00%	92.00%	92.30%	94.30%
NIXA PUBLIC SCHOOLS	90.60%	10.40%	93.80%	91.10%	90.80%
NORTH KANSAS CITY 74	92.80%	88.80%	92.30%	95.00%	92.90%
ORCHARD FARM R-V	74.80%	75.00%	92.80%	92.60%	86.40%
OZARK	91.70%	87.30%	79.60%	93.20%	91.20%
PARK HILL	85.30%	89.00%	95.10%	94.50%	90.00%
PARKWAY C-2	94.30%	92.40%	93.70%	94.50%	90.90%
PLATTE CO. R-III	32.40%	29.20%	96.70%	73.70%	90.70%
RAYMORE-PECULIAR R-II	67.50%	54.20%	88.20%	85.00%	92.60%
ST. CHARLES R-VI	97.40%	93.40%	91.00%	93.70%	98.70%
ST. JOSEPH	90.20%	86.30%	88.70%	87.50%	92.20%
WASHINGTON	75.90%	44.10%	93.90%	96.20%	95.50%
WENTZVILLE R-IV	88.50%	87.50%	95.00%	86.60%	90.90%

Staffing Ratios. The September enrollment divided by the number of teachers or administrators:

Students to Classroom Teachers. The ratio of students in grades K–12 to regular classroom teachers (Core Data position code 60), excluding special education, remedial reading, Title I, and vocational teachers.

District	2019	2020	2021	2022	2023
BELTON 124	20	20	21	20	19
BLUE SPRINGS R-IV	20	20	20	20	20
CLAYTON	12	12	12	11	11
FORT OSAGE	19	19	17	17	18
FOX C-6	20	19	19	19	18
GRAIN VALLEY	17	17	18	18	17
LEE'S SUMMIT R-VII	18	18	18	18	17
LIBERTY 53	19	18	18	19	18
MEHLVILLE R-IX	16	15	15	15	15
NIXA PUBLIC SCHOOLS	19	19	19	19	19
NORTH KANSAS CITY 74	18	19	18	17	16
ORCHARD FARM R-V	18	18	20	18	18
OZARK	18	18	17	18	17
PARK HILL	18	17	17	17	17
PARKWAY C-2	16	15	15	15	15
PLATTE CO. R-III	17	18	16	17	17

District	2019	2020	2021	2022	2023
RAYMORE-PECULIAR R-II	19	19	18	17	17
ST. CHARLES R-VI	14	14	14	13	13
ST. JOSEPH	19	19	18	18	19
WASHINGTON	18	18	16	16	16
WENTZVILLE R-IV	19	19	18	19	18

Students to Administrators. The ratio of students in grades K–12 to district and building-level administrators (Core Data position codes 10 and 20).

District	2019	2020	2021	2022	2023
BELTON 124	164	157	173	156	152
BLUE SPRINGS R-IV	252	246	244	240	229
CLAYTON	161	158	150	128	79
FORT OSAGE	205	201	196	193	190
FOX C-6	215	237	206	212	204
GRAIN VALLEY	184	174	168	170	168
LEE'S SUMMIT R-VII	229	230	220	217	189
LIBERTY 53	225	217	210	229	209
MEHLVILLE R-IX	257	255	264	268	136
NIXA PUBLIC SCHOOLS	203	199	184	180	170
NORTH KANSAS CITY 74	224	222	218	206	192
ORCHARD FARM R-V	142	139	155	146	99
OZARK	204	210	204	225	196
PARK HILL	229	202	199	189	182
PARKWAY C-2	204	206	197	199	198
PLATTE CO. R-III	190	185	176	176	88
RAYMORE-PECULIAR R-II	229	216	217	212	188
ST. CHARLES R-VI	183	169	165	171	158
ST. JOSEPH	207	204	178	167	164
WASHINGTON	188	180	172	162	149
WENTZVILLE R-IV	257	265	260	268	248

Years of Experience of Professional Staff. The average years of public-school experience for all members of the district’s professional staff (Core Data position codes 10–60).

District	2019	2020	2021	2022	2023
BELTON 124	13.6	13.9	14.8	15.1	14.9
BLUE SPRINGS R-IV	13.9	14	13.9	13.6	13.8
CLAYTON	17.8	17.8	18.3	17.9	18.1
FORT OSAGE	14.6	14.7	14.4	14.2	14.7

District	2019	2020	2021	2022	2023
FOX C-6	14.8	14.8	15	15	14.1
GRAIN VALLEY	12	12.3	13.2	13.5	13
LEE'S SUMMIT R-VII	15.9	16.1	16.2	16.2	16.2
LIBERTY 53	14.4	14.7	15	15.8	15.9
MEHLVILLE R-IX	13.6	13.9	14.1	13.8	14.4
NIXA PUBLIC SCHOOLS	13.8	13.5	13.5	13.8	13.8
NORTH KANSAS CITY 74	12.8	13.1	13.3	13.3	13.2
ORCHARD FARM R-V	11	11.1	11.5	11.2	11.7
OZARK	13.9	13.8	13.6	13.6	14
PARK HILL	11.3	11.4	14	14.2	14.4
PARKWAY C-2	14.8	15.1	15.3	15.4	15.5
PLATTE CO. R-III	14.1	14.6	14.1	14.2	14.2
RAYMORE-PECULIAR R-II	13.3	13.6	13.8	14	14
ST. CHARLES R-VI	12.7	12.6	12.5	12.3	12.5
ST. JOSEPH	13	13.1	12.7	12.9	13.2
WASHINGTON	13.7	13.6	13.1	13.7	14.2
WENTZVILLE R-IV	12.5	12.7	12.7	13	13.3

Professional Staff with Advanced Degrees. The percentage of the professional staff (Core Data position codes 10–60) whose highest degree is above a bachelor’s degree.

District	2019	2020	2021	2022	2023
BELTON 124	69.00%	69.00%	70.10%	70.90%	68.20%
BLUE SPRINGS R-IV	81.80%	80.00%	77.90%	75.50%	77.20%
CLAYTON	93.50%	94.50%	96.20%	94.90%	94.50%
FORT OSAGE	65.60%	63.30%	61.40%	59.60%	60.90%
FOX C-6	69.00%	69.20%	68.30%	65.70%	61.80%
GRAIN VALLEY	60.70%	69.90%	72.70%	73.40%	72.70%
LEE'S SUMMIT R-VII	80.70%	79.40%	78.30%	82.10%	80.30%
LIBERTY 53	76.30%	78.50%	79.10%	81.70%	82.30%
MEHLVILLE R-IX	75.50%	78.00%	76.10%	73.40%	79.70%
NIXA PUBLIC SCHOOLS	64.60%	65.90%	66.90%	64.50%	68.10%
NORTH KANSAS CITY 74	62.10%	62.90%	62.50%	62.40%	61.90%
ORCHARD FARM R-V	73.00%	73.50%	75.40%	74.00%	79.30%
OZARK	70.00%	58.10%	74.90%	58.00%	57.60%
PARK HILL	83.80%	84.50%	82.70%	83.30%	84.50%
PARKWAY C-2	82.80%	84.30%	86.30%	86.60%	86.30%
PLATTE CO. R-III	71.50%	69.00%	65.40%	65.50%	65.90%
RAYMORE-PECULIAR R-II	66.10%	70.10%	71.10%	70.70%	71.10%
ST. CHARLES R-VI	74.00%	73.80%	75.40%	72.90%	74.10%
ST. JOSEPH	54.00%	54.30%	57.80%	58.50%	60.90%

District	2019	2020	2021	2022	2023
WASHINGTON	55.10%	54.50%	53.90%	54.70%	60.90%
WENTZVILLE R-IV	79.70%	78.50%	79.50%	80.60%	81.00%

Average Teacher Salaries. The average regular term (base) salary of teachers (Core Data position code 60) and the average total salary (includes extended-contract salary, Career Ladder supplement, and extra-duty pay) for teachers in the district. Fringe benefits are not included.

District	2019	2020	2021	2022	2023
BELTON 124	\$52,922	\$53,414	\$54,559	\$57,365	\$60,074
BLUE SPRINGS R-IV	\$60,503.00	\$61,755.00	\$62,516.00	\$60,355.00	\$66,062.00
CLAYTON	\$78,723	\$79,897	\$81,275	\$81,628	\$83,181
FORT OSAGE	\$55,622	\$55,943	\$56,035	\$57,128	\$61,480
FOX C-6	\$59,848	\$60,262	\$60,612	\$60,573	\$63,451
GRAIN VALLEY	\$49,751	\$50,748	\$52,140	\$53,327	\$53,487
LEE'S SUMMIT R-VII	\$62,314	\$63,471	\$64,211	\$66,149	\$67,715
LIBERTY 53	\$58,083	\$59,852	\$60,482	\$59,891	\$63,362
MEHLVILLE R-IX	\$58,729	\$60,544	\$61,812	\$62,237	\$64,235
NIXA PUBLIC SCHOOLS	\$49,397	\$50,344	\$51,196	\$52,379	\$54,325
NORTH KANSAS CITY 74	\$57,426	\$58,897	\$59,337	\$61,633	\$63,825
ORCHARD FARM R-V	\$59,874	\$60,971	\$62,761	\$63,731	\$65,055
OZARK	\$50,159	\$50,797	\$50,852	\$52,625	\$54,830
PARK HILL	\$61,744	\$61,929	\$62,170	\$63,407	\$66,293
PARKWAY C-2	\$69,856	\$71,171	\$72,305	\$73,417	\$74,769
PLATTE CO. R-III	\$56,213	\$56,985	\$56,600	\$58,287	\$61,106
RAYMORE-PECULIAR R-II	\$51,328	\$53,131	\$53,724	\$54,693	\$55,283
ST. CHARLES R-VI	\$55,822	\$57,587	\$58,834	\$58,884	\$61,331
ST. JOSEPH	\$48,991	\$50,227	\$49,447	\$50,819	\$52,984
WASHINGTON	\$50,953	\$51,567	\$51,406	\$53,374	\$56,211
WENTZVILLE R-IV	\$59,705	\$60,822	\$63,717	\$64,112	\$64,448

Average Administrator Salaries. The average administrator salary (Core Data position codes 10 and 20). Fringe benefits are not included.

District	2019	2020	2021	2022	2023
BELTON 124	\$109,721	\$112,002	\$119,419	\$125,576	\$129,366
BLUE SPRINGS R-IV	\$107,253	\$107,579	\$122,068	\$121,388	\$122,904
CLAYTON	\$130,291	\$132,837	\$135,687	\$131,728	\$116,515
FORT OSAGE	\$105,067	\$105,228	\$104,652	\$107,744	\$110,590
FOX C-6	\$114,259	\$113,806	\$113,240	\$112,852	\$112,928
GRAIN VALLEY	\$98,077	\$97,047	\$97,629	\$100,056	\$93,052

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District	2019	2020	2021	2022	2023
LEE'S SUMMIT R-VII	\$108,682	\$107,960	\$112,771	\$111,977	\$108,789
LIBERTY 53	\$101,121	\$112,143	\$112,296	\$115,957	\$116,669
MEHLVILLE R-IX	\$107,161	\$108,619	\$113,052	\$116,871	\$120,558
NIXA PUBLIC SCHOOLS	\$93,073	\$95,224	\$96,034	\$98,957	\$103,274
NORTH KANSAS CITY 74	\$108,443	\$113,619	\$113,305	\$118,435	\$121,028
ORCHARD FARM R-V	\$117,988	\$122,246	\$127,032	\$116,574	\$107,265
OZARK	\$96,456	\$95,821	\$96,132	\$103,328	\$107,936
PARK HILL	\$111,666	\$109,643	\$108,296	\$110,259	\$113,875
PARKWAY C-2	\$118,186	\$122,009	\$120,841	\$123,514	\$125,454
PLATTE CO. R-III	\$107,564	\$108,043	\$110,666	\$115,089	\$116,225
RAYMORE-PECULIAR R-II	\$103,287	\$106,267	\$106,968	\$108,911	\$108,817
ST. CHARLES R-VI	\$120,388	\$120,637	\$121,366	\$127,556	\$122,178
ST. JOSEPH	\$92,751	\$95,221	\$92,964	\$94,652	\$97,038
WASHINGTON	\$101,648	\$101,162	\$102,602	\$103,062	\$103,342
WENTZVILLE R-IV	\$107,238	\$111,103	\$114,777	\$117,607	\$114,299

Average Current Expenditures per ADA. The average current expenditure per pupil, in average daily attendance (ADA), for the district.

District	2019	2020	2021	2022	2023
BELTON 124	\$ 10,494.54	\$10,580.63	\$10,222.69	\$12,737.87	\$13,540.89
BLUE SPRINGS R-IV	\$10,320.80	\$10,245.33	\$10,918.95	\$11,468.38	\$12,692.36
CLAYTON	\$18,016.14	\$18,342.95	\$19,650.27	\$21,397.56	\$22,353.70
FORT OSAGE	\$10,189.82	\$10,024.71	\$10,075.44	\$11,758.94	\$12,235.42
FOX C-6	\$9,361.96	\$9,248.63	\$9,735.56	\$10,232.87	\$11,322.36
GRAIN VALLEY	\$9,289.53	\$9,577.35	\$9,898.31	\$10,404.70	\$10,878.59
LEE'S SUMMIT R-VII	\$10,881.60	\$11,248.01	\$12,114.43	\$12,491.67	\$13,231.83
LIBERTY 53	\$10,259.21	\$10,912.61	\$11,201.16	\$11,984.39	\$12,583.46
MEHLVILLE R-IX	\$9,499.76	\$9,591.94	\$10,081.52	\$10,903.04	\$11,489.45
NIXA PUBLIC SCHOOLS	\$8,731.00	\$8,878.19	\$9,586.29	\$9,927.92	\$10,149.78
NORTH KANSAS CITY 74	\$11,206.88	\$11,091.13	\$12,154.09	\$13,199.27	\$13,468.44
ORCHARD FARM R-V	\$12,532.30	\$12,841.36	\$13,206.14	\$13,269.36	\$13,725.46
OZARK	\$8,486.40	\$8,948.47	\$9,599.58	\$10,359.15	\$11,023.09
PARK HILL	\$11,941.50	\$12,340.10	\$13,020.24	\$13,721.99	\$15,061.97
PARKWAY C-2	\$12,442.39	\$12,489.60	\$12,837.39	\$13,685.63	\$13,417.45
PLATTE CO. R-III	\$9,688.29	\$9,806.77	\$10,729.49	\$11,422.49	\$12,038.89
RAYMORE-PECULIAR R-II	\$9,432.28	\$9,816.06	\$10,686.30	\$11,482.46	\$11,414.32
ST. CHARLES R-VI	\$14,329.44	\$14,499.01	\$15,378.97	\$16,716.63	\$17,932.76
ST. JOSEPH	\$9,503.89	\$10,308.92	\$10,954.83	\$11,217.03	\$12,133.24
WASHINGTON	\$11,309.18	\$11,252.56	\$12,726.56	\$13,162.90	\$13,273.16

District	2019	2020	2021	2022	2023
WENTZVILLE R-IV	\$10,367.65	\$10,487.73	\$11,625.85	\$12,089.33	\$12,284.82

Adjusted Tax Rate of the District. Actual tax rates (after rollbacks) levied by the district for each fund (incidental, teachers, debt service, and capital projects) and filed with the County Clerk by September 1.

District	2019	2020	2021	2022	2023
BELTON 124	5.432	5.432	5.4119	5.4119	5.4119
BLUE SPRINGS R-IV	5.7286	5.7286	5.7286	5.7286	5.7286
CLAYTON	3.865	4.4992	4.4134	4.3534	4.3516
FORT OSAGE	6.37	6.37	6.37	6.37	6.37
FOX C-6	4.5589	4.5272	4.5071	3.6326	4.2617
GRAIN VALLEY	5.4163	4.997	5.1059	4.9263	4.9271
LEE'S SUMMIT R-VII	5.8777	5.8811	5.4705	5.4337	5.3089
LIBERTY 53	6.0950	6.095	6.455	5.5677	5.9277
MEHLVILLE R-IX	4.143	4.148	3.8056	3.6598	3.6784
NIXA PUBLIC SCHOOLS	4.2876	4.2896	4.7	4.5032	4.5091
NORTH KANSAS CITY 74	6.428	6.4235	6.2029	5.6663	5.6945
ORCHARD FARM R-V	4.5641	4.5695	4.6002	5.0576	5.0562
OZARK	4.14	4.14	4.14	4.14	4.14
PARK HILL	5.4035	5.3955	5.3955	5.3955	5.3955
PARKWAY C-2	4.2549	4.3872	4.1424	4.0032	3.9981
PLATTE CO. R-III	5.0439	5.0193	5.0193	5.0193	5.0193
RAYMORE-PECULIAR R-II	4.9122	5.3622	5.1823	5.0302	5.0302
ST. CHARLES R-VI	5.336	5.3412	5.1616	4.9492	4.9495
ST. JOSEPH	3.5712	3.6304	4.3398	4.3744	4.3451
WASHINGTON	4.1779	4.1862	4.1743	4.0345	4.0452
WENTZVILLE R-IV	4.9801	4.9836	5.2486	5.0416	5.0428

Assessed Valuation of the District. The total assessed property value of the school district minus tax-increment-financed valuation, as of December 31 of the previous calendar year.

District	2019	2020	2021	2022	2023
BELTON 124	\$ 355,951,628	\$ 391,812,056	\$ 401,043,398	\$ 447,382,995	\$ 444,376,843
BLUE SPRINGS R-IV	\$ 1,449,206,738	\$ 1,721,867,538	\$ 1,659,299,029	\$ 1,813,610,615	\$ 1,920,168,983
CLAYTON	\$ 1,136,240,380	\$ 1,309,893,760	\$ 1,316,001,870	\$ 1,349,562,370	\$ 1,379,835,110
FORT OSAGE	\$ 284,752,418	\$ 318,259,729	\$ 312,068,062	\$ 354,517,322	\$ 379,187,946
FOX C-6	\$ 971,654,129	\$ 1,013,297,185	\$ 1,035,808,800	\$ 1,158,157,897	\$ 1,207,889,025
GRAIN VALLEY	\$ 310,721,193	\$ 365,427,418	\$ 364,984,345	\$ 409,146,631	\$ 459,728,481

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District	2019	2020	2021	2022	2023
LEE'S SUMMIT R-VII	\$2,010,328,801	\$2,370,651,227	\$2,324,534,931	\$2,535,181,778	\$2,708,821,227
LIBERTY 53	\$956,666,688	\$1,069,787,061	\$1,093,514,313	\$1,380,666,152	\$1,494,125,314
MEHLVILLE R-IX	\$1,820,805,200	\$2,053,856,480	\$2,056,835,540	\$2,167,420,260	\$2,289,349,540
NIXA	\$481,440,828	\$507,202,241	\$530,845,545	\$601,955,808	\$644,542,010
NORTH KANSAS CITY	\$2,236,992,620	\$2,398,877,044	\$2,449,251,711	\$2,796,952,676	\$2,943,299,629
ORCHARD FARM R-V	\$316,734,792	\$407,373,155	\$436,008,005	\$500,042,792	\$535,184,126
OZARK	\$475,378,792	\$497,221,631	\$516,923,716	\$577,685,279	\$618,450,887
PARK HILL	\$1,754,560,476	\$1,881,727,803	\$1,924,679,725	\$2,124,870,381	\$2,182,994,392
PARKWAY C-2	\$4,684,978,070	\$5,168,617,150	\$5,234,810,070	\$5,519,012,730	\$5,702,166,620
PLATTE CO. R-III	\$554,855,093	\$583,856,007	\$601,392,497	\$679,813,642	\$710,210,714
RAYMORE-PECULIAR	\$570,922,412	\$642,824,243	\$667,301,296	\$717,332,009	\$752,188,867
ST. CHARLES R-VI	\$1,018,756,648	\$1,119,964,267	\$1,127,138,329	\$1,195,823,498	\$1,242,496,094
ST. JOSEPH	\$1,090,176,770	\$1,116,295,741	\$1,122,544,711	\$1,151,537,572	\$1,203,093,941
WASHINGTON	\$792,093,867	\$820,866,296	\$828,379,655	\$909,185,599	\$959,419,535
WENTZVILLE R-IV	\$2,017,502,720	\$2,238,536,661	\$2,351,865,527	\$2,613,963,218	\$2,798,254,815

Sources of Revenue. The percentage of the district’s total operating budget received from each of these sources:

Local. All local and county revenues (including Proposition C money) received in the General, Special Revenue, and Capital Projects funds, divided by total revenues received in these funds.

District	2019	2020	2021	2022	2023
BELTON 124	45.66%	46.60%	45.69%	46.64%	47.05%
BLUE SPRINGS R-IV	65.14%	60.39%	55.24%	63.36%	61.76%
CLAYTON	95.59%	96.69%	95.26%	93.06%	94.97%
FORT OSAGE	42.55%	42.51%	47.06%	41.50%	44.17%
FOX C-6	50.05%	50.82%	50.92%	50.87%	52.26%
GRAIN VALLEY	45.49%	44.49%	43.93%	43.47%	46.12%
LEE'S SUMMIT R-VII	62.73%	63.16%	64.58%	61.51%	62.50%
LIBERTY 53	54.61%	53.59%	52.88%	51.94%	56.51%
MEHLVILLE R-IX	79.53%	79.98%	77.74%	73.83%	75.37%
NIXA PUBLIC SCHOOLS	43.70%	46.76%	43.87%	44.56%	49.28%
NORTH KANSAS CITY 74	63.35%	62.26%	60.41%	57.72%	63.38%
ORCHARD FARM R-V	67.99%	68.21%	67.54%	63.51%	68.04%
OZARK	44.45%	45.24%	44.23%	45.95%	46.55%
PARK HILL	71.60%	71.14%	69.01%	65.09%	69.77%
PARKWAY C-2	93.36%	93.75%	92.52%	87.96%	91.00%
PLATTE CO. R-III	62.06%	64.28%	71.57%	59.59%	58.78%
RAYMORE-PECULIAR R-II	54.21%	54.62%	55.08%	53.43%	54.41%
ST. CHARLES R-VI	77.44%	78.13%	75.15%	77.70%	76.84%
ST. JOSEPH	47.23%	50.42%	49.33%	48.67%	47.85%

District	2019	2020	2021	2022	2023
WASHINGTON	77.21%	76.80%	74.55%	71.59%	72.23%
WENTZVILLE R-IV	57.76%	55.57%	56.72%	55.79%	59.26%

State. All state revenues received in the General, Special Revenue, and Capital Projects funds, divided by total revenues received in these funds.

District	2019	2020	2021	2022	2023
BELTON 124	45.66%	44.72%	43.02%	38.02%	37.72%
BLUE SPRINGS R-IV	30.22%	34.59%	33.03%	28.31%	31.97%
CLAYTON	3.52%	2.63%	2.88%	3.41%	3.56%
FORT OSAGE	47.85%	47.30%	40.56%	41.20%	41.23%
FOX C-6	44.59%	43.65%	41.20%	40.52%	39.30%
GRAIN VALLEY	50.76%	50.78%	47.63%	47.90%	46.42%
LEE'S SUMMIT R-VII	33.07%	32.98%	28.92%	29.97%	29.83%
LIBERTY 53	42.34%	42.24%	41.49%	40.08%	37.76%
MEHLVILLE R-IX	17.76%	17.46%	16.43%	16.46%	16.91%
NIXA PUBLIC SCHOOLS	50.53%	47.64%	46.63%	44.32%	41.62%
NORTH KANSAS CITY 74	30.55%	30.58%	28.45%	29.13%	28.17%
ORCHARD FARM R-V	28.55%	28.33%	26.90%	25.42%	27.58%
OZARK	50.03%	49.29%	47.88%	40.44%	45.18%
PARK HILL	24.37%	25.20%	25.26%	24.22%	22.81%
PARKWAY C-2	4.73%	4.58%	4.67%	4.61%	5.53%
PLATTE CO. R-III	34.24%	31.40%	23.05%	33.23%	32.92%
RAYMORE-PECULIAR R-II	41.62%	41.52%	35.79%	39.22%	37.17%
ST. CHARLES R-VI	16.14%	16.55%	16.61%	15.18%	16.54%
ST. JOSEPH	42.01%	40.33%	37.91%	31.73%	33.44%
WASHINGTON	16.28%	16.91%	16.40%	14.87%	15.95%
WENTZVILLE R-IV	39.46%	41.72%	38.72%	38.05%	36.88%

Missouri Assessment Program Results. Summary and detailed results from Missouri Assessment Program (MAP) exams are provided for each school and district. Disaggregated results for various subgroups of students also are provided, as required by federal law.

8th Grade English Language Arts (ELA): % Student Proficient or Advanced

District	2019	2020	2021	2022	2023
BELTON 124	46.50%	N/A	39.90%	41.00%	42.40%
BLUE SPRINGS R-IV	64.70%	N/A	59.10%	55.20%	56.70%
CLAYTON	72.00%	N/A	78.40%	73.20%	75.90%
FORT OSAGE	42.50%	N/A	45.00%	38.00%	37.10%

2024–2025 PARK HILL SCHOOL DISTRICT BUDGET

INFORMATIONAL SECTION

District	2019	2020	2021	2022	2023
FOX C-6	57.10%	N/A	53.50%	54.00%	51.90%
GRAIN VALLEY	56.50%	N/A	54.60%	53.60%	58.80%
LEE'S SUMMIT R-VII	61.80%	N/A	52.50%	48.70%	46.60%
LIBERTY 53	58.30%	N/A	54.50%	51.70%	51.60%
MEHLVILLE R-IX	54.10%	N/A	50.70%	51.80%	46.50%
NIXA PUBLIC SCHOOLS	56.60%	N/A	60.60%	62.80%	61.60%
NORTH KANSAS CITY 74	48.20%	N/A	44.10%	45.50%	43.40%
ORCHARD FARM R-V	59.30%	N/A	39.80%	50.60%	52.50%
OZARK	65.20%	N/A	58.70%	55.10%	54.00%
PARK HILL	52.30%	N/A	50.60%	51.60%	49.30%
PARKWAY C-2	62.10%	N/A	60.60%	58.30%	62.60%
PLATTE CO. R-III	61.00%	N/A	66.20%	58.50%	61.00%
RAYMORE-PECULIAR R-II	53.00%	N/A	52.10%	53.30%	50.80%
ST. CHARLES R-VI	46.20%	N/A	56.00%	49.50%	47.90%
ST. JOSEPH	37.40%	N/A	35.10%	35.40%	32.80%
WASHINGTON	56.20%	N/A	58.50%	48.00%	41.70%
WENTZVILLE R-IV	55.50%	N/A	48.40%	48.10%	48.80%

8th Grade Mathematics: % Student Proficient or Advanced

District	2019	2020	2021	2022	2023
BELTON 124	22.40%	N/A	26.10%	28.70%	31.40%
BLUE SPRINGS R-IV	43.10%	N/A	32.50%	43.40%	43.70%
CLAYTON	69.70%	N/A	64.30%	54.80%	43.00%
FORT OSAGE	15.10%	N/A	*	*	22.30%
FOX C-6	30.00%	N/A	15.30%	30.90%	33.10%
GRAIN VALLEY	24.10%	N/A	*	41.40%	46.90%
LEE'S SUMMIT R-VII	45.50%	N/A	25.00%	38.50%	40.50%
LIBERTY 53	33.00%	N/A	20.20%	28.00%	27.00%
MEHLVILLE R-IX	26.70%	N/A	*	19.50%	15.40%
NIXA PUBLIC SCHOOLS	52.40%	N/A	64.80%	68.10%	62.00%
NORTH KANSAS CITY 74	34.50%	N/A	20.70%	24.50%	24.00%
ORCHARD FARM R-V	*	N/A	*	39.60%	38.20%
OZARK	39.60%	N/A	45.00%	50.70%	47.00%
PARK HILL	23.00%	N/A	23.50%	35.10%	25.10%
PARKWAY C-2	34.80%	N/A	23.80%	39.40%	41.70%
PLATTE CO. R-III	31.30%	N/A	29.30%	45.40%	63.10%
RAYMORE-PECULIAR R-II	24.00%	N/A	52.80%	22.60%	22.20%
ST. CHARLES R-VI	46.10%	N/A	52.80%	45.00%	34.70%
ST. JOSEPH	14.80%	N/A	15.60%	19.20%	14.80%
WASHINGTON	17.70%	N/A	25.80%	27.20%	31.30%

District	2019	2020	2021	2022	2023
WENTZVILLE R-IV	41.80%	N/A	41.40%	43.70%	42.50%

8th Grade Science: % Student Proficient or Advanced

District	2019	2020	2021	2022	2023
BELTON 124	29.36%	N/A	29.90%	28.20%	36.80%
BLUE SPRINGS R-IV	62.60%	N/A	50.90%	49.60%	50.00%
CLAYTON	63.10%	N/A	66.80%	71.10%	74.90%
FORT OSAGE	41.9	N/A	37.50%	33.40%	31.90%
FOX C-6	51.90%	N/A	42.80%	41.90%	46.00%
GRAIN VALLEY	48.5	N/A	44.20%	46.20%	54.20%
LEE'S SUMMIT R-VII	53.30%	N/A	44.60%	45.70%	47.20%
LIBERTY 53	55.70%	N/A	47.70%	42.30%	42.80%
MEHLVILLE R-IX	54.70%	N/A	39.00%	41.20%	38.70%
NIXA PUBLIC SCHOOLS	63.40%	N/A	54.20%	58.20%	57.80%
NORTH KANSAS CITY 74	47.90%	N/A	33.70%	40.90%	38.30%
ORCHARD FARM R-V	55.30%	N/A	34.70%	42.40%	38.80%
OZARK	58.90%	N/A	45.50%	50.70%	50.20%
PARK HILL	51.80%	N/A	48.00%	45.00%	43.20%
PARKWAY C-2	60.00%	N/A	50.00%	54.70%	53.60%
PLATTE CO. R-III	55.60%	N/A	50.40%	48.60%	44.00%
RAYMORE-PECULIAR R-II	50.90%	N/A	42.40%	42.60%	37.10%
ST. CHARLES R-VI	43.50%	N/A	50.90%	47.30%	46.60%
ST. JOSEPH	28.00%	N/A	22.50%	24.30%	24.70%
WASHINGTON	57.60%	N/A	47.40%	43.00%	43.30%
WENTZVILLE R-IV	55.20%	N/A	43.40%	46.00%	50.50%

ACT Results. The percentage of graduates taking the ACT, along with the average composite ACT score. These statistics are provided to DESE by ACT.

District	2019	2020	2021	2022	2023
BELTON 124	20.8	20.8	20.9	19.1	19.2
BLUE SPRINGS R-IV	21.9	21.4	21.8	20.9	21.3
CLAYTON	26.1	26.9	26.2	28.4	27
FORT OSAGE	0.3	20.5	19.7	19	19.6
FOX C-6	20.4	20.8	20.6	19.7	20
GRAIN VALLEY	21.5	21.2	21.7	20.3	20.3
LEE'S SUMMIT R-VII	21.7	21.5	22.8	22.7	22.1
LIBERTY 53	21.6	21.6	22.9	22.9	20.8
MEHLVILLE R-IX	21.2	21	21.1	20.4	20.2

District	2019	2020	2021	2022	2023
NIXA PUBLIC SCHOOLS	23	23.3	22.7	22.3	21.9
NORTH KANSAS CITY 74	19.6	19.5	19.4	18.6	18.3
ORCHARD FARM R-V	21.9	22.1	20.2	20	21.5
OZARK	22.6	22.1	22.4	22.2	22.1
PARK HILL	22.2	22.4	22.5	21.6	21.6
PARKWAY C-2	23.7	23.8	25.5	22.7	22.7
PLATTE CO. R-III	22.1	23	22.2	21.9	21.7
RAYMORE-PECULIAR R-II	21.4	21.9	21.3	20.8	20.5
ST. CHARLES R-VI	20.9	21.5	21.5	21.6	21.7
ST. JOSEPH	20.3	20.8	21.6	20.5	20.4
WASHINGTON	20.6	20.2	23.3	21.6	21.9
WENTZVILLE R-IV	22.5	22.9	22.9	22.7	22.2

Disciplinary Actions. The number of students who are suspended for 10 or more consecutive days and the number of students who are expelled for disciplinary reasons. DESE calculates the rate of these actions based on the district's enrollment.

Incidents

District	2019	2020	2021	2022	2023
BELTON 124	61	61	44	113	113
BLUE SPRINGS R-IV	281	185	139	274	261
CLAYTON	*	*	*	*	8
FORT OSAGE	57	42	9	116	74
FOX C-6	75	45	32	108	122
GRAIN VALLEY	21	25	13	59	40
LEE'S SUMMIT R-VII	126	114	21	202	224
LIBERTY 53	180	165	27	113	73
MEHLVILLE R-IX	57	39	9	78	128
NIXA PUBLIC SCHOOLS	32	35	46	61	71
NORTH KANSAS CITY 74	135	93	39	142	180
ORCHARD FARM R-V	13	8	11	24	28
OZARK	51	30	34	67	82
PARK HILL	143	98	35	180	172
PARKWAY C-2	187	126	59	298	299
PLATTE CO. R-III	18	23	13	35	35
RAYMORE-PECULIAR R-II	58	46	*	99	117
ST. CHARLES R-VI	65	82	39	93	118
ST. JOSEPH	166	166	85	212	272
WASHINGTON	29	17	12	28	37
WENTZVILLE R-IV	72	46	30	122	122

Rate of Incidents

District	2019	2020	2021	2022	2023
BELTON 124	1.4	1.4	1	2.7	2.8
BLUE SPRINGS R-IV	2	1.3	1	1.9	1.8
CLAYTON	*	*	*	*	0.3
FORT OSAGE	1.2	0.9	0.2	2.5	1.6
FOX C-6	0.7	0.4	0.3	1	1.2
GRAIN VALLEY	0.5	0.6	0.3	1.3	0.9
LEE'S SUMMIT R-VII	0.7	0.6	0.1	1.2	1.3
LIBERTY 53	1.4	1.3	0.2	0.9	0.6
MEHLVILLE R-IX	0.6	0.4	0.1	0.8	1.3
NIXA PUBLIC SCHOOLS	0.5	0.6	0.7	1	1.1
NORTH KANSAS CITY 74	0.7	0.5	0.2	0.7	0.9
ORCHARD FARM R-V	0.7	0.4	0.5	1.1	1.3
OZARK	0.9	0.5	0.6	1.1	1.4
PARK HILL	1.2	0.8	0.3	1.5	1.5
PARKWAY C-2	1.1	0.7	0.3	1.8	1.8
PLATTE CO. R-III	0.4	0.5	0.3	0.8	0.8
RAYMORE-PECULIAR R-II	0.9	0.7	*	1.6	1.9
ST. CHARLES R-VI	1.4	1.7	0.8	2	2.6
ST. JOSEPH	1.5	1.5	0.8	2.1	2.7
WASHINGTON	0.7	0.4	0.3	0.8	1
WENTZVILLE R-IV	0.4	0.3	0.2	0.7	0.7

Students in Gifted Education Programs. Percentage of students currently being served in the district’s state-approved gifted education program.

District	2019	2020	2021	2022	2023
BELTON 124	1.79%	1.87%	1.52%	1.71%	1.97%
BLUE SPRINGS R-IV	1.81%	1.93%	2.02%	1.95%	1.87%
CLAYTON	17.80%	20.55%	20.17%	23.38%	22.68%
FORT OSAGE	3.76%	3.65%	3.26%	3.60%	3.23%
FOX C-6	6.43%	6.51%	5.90%	5.78%	5.71%
GRAIN VALLEY	1.45%	2.09%	1.56%	1.93%	1.51%
LEE'S SUMMIT R-VII	1.38%	1.60%	1.64%	1.65%	3.39%
LIBERTY 53	6.06%	6.47%	6.26%	6.23%	6.39%
MEHLVILLE R-IX	4.81%	5.42%	4.81%	5.07%	5.21%
NIXA PUBLIC SCHOOLS	3.86%	3.64%	3.50%	3.22%	3.20%
NORTH KANSAS CITY 74	7.71%	6.91%	6.63%	6.10%	5.88%
ORCHARD FARM R-V	3.96%	3.81%	3.27%	2.97%	2.77%

District	2019	2020	2021	2022	2023
OZARK	4.46%	4.59%	4.36%	4.67%	4.52%
PARK HILL	4.81%	5.30%	5.26%	5.63%	6.12%
PARKWAY C-2	9.52%	9.24%	9.53%	10.16%	10.14%
PLATTE CO. R-III	3.88%	4.04%	3.76%	4.11%	4.49%
RAYMORE-PECULIAR R-II	4.33%	5.12%	5.58%	5.49%	5.98%
ST. CHARLES R-VI	6.90%	7.04%	6.56%	6.63%	8.26%
ST. JOSEPH	2.32%	3.01%	2.79%	2.82%	3.40%
WASHINGTON	5.56%	5.91%	5.78%	5.45%	5.80%
WENTZVILLE R-IV	3.66%	3.63%	3.60%	3.16%	3.03%



Park Hill School District

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GLOSSARY OF TERMS & ACRONYMS

AAV – See Aggregate Assessed Valuation.

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

ACCOUNTING PERIOD – A period at the end of which and for which financial statements are prepared; for example, July 1 through June 30.

ADA – See Average Daily Attendance.

AD VALOREM – Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID) – A program designed to help underachieving students with high academic potential prepare for entrance to colleges and universities.

AGGREGATE ASSESSED VALUATION (AAV) – The dollar value assigned to a property to measure applicable taxes.

ALLOCATION – The amount of funds that are, or the process of which funds are, assigned to a public school district, institution, or agency to provide financial support for specific programs, services, and/or activities.

ALLOWABLE COST – Cost of predetermined equipment, service, and/or activities that have been considered to be appropriate for authorization by the funding agency.

AMORTIZATION – The gradual payment of an amount owed according to a specified schedule of times and amounts.

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR) – A required report by the DESE on or before August 15 of each year. The report contains information, such as revenues, expenditures, fund balances, debt, and transportation data that are used for various data comparisons, calculations, and data requests. Examples include payments, the Local Effort Calculation, the Current Expenditure Calculation, report card information, and federal reporting information.

ASBO – See Association of School Business Officials International.

ASBR – See Annual Secretary of the Board Report.

ASSESSED VALUATION – The value for tax purposes; value of a property that serves as the basis for tax calculation.

ASSETS – Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL (ASBO) – The Association of School Business Officials International is a professional association that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

AUDIT – The examination of records and documents and the securing of other evidence for one or more of the following purposes: a) determining the propriety of proposed or completed transactions, b) ascertaining whether all transactions have been recorded, and c) determining whether transactions are accurately recorded on the accounts and in the statements.

AVERAGE DAILY ATTENDANCE (ADA) – The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours' school was in session (actual calendar) plus the summer school AD) (hours attended divided by 1044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

AVID – See Advancement Via Individual Determination.

BOARD OF EDUCATION – The Board of Education Services are the activities of the elected or appointed body that 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. This service area relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOARD SECRETARY – The secretary of the Board of Education.

BOARD TREASURER – The treasurer of the Board of Education.

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

BOND PROCEEDS, AMOUNT REMAINING – The amount remaining in bond proceeds (in the Bond Proceeds Subfund of the Capital Projects Fund) after the completion of a project for which bonds were issued. This amount remaining shall be transferred from the Capital Projects Fund to the Debt Service Fund.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. Section 67.010, RSMo, is the statutory reference governing budgets.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. (See Section 67.010, RSMo.)

BUDGETING – Pertains to budget planning, formulations, administration analysis, and evaluation.

CAPITAL OUTLAY – An expenditure that results in the acquisition of fixed assets or additions to fixed assets that are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; or initial, additional, and/or replacement of equipment.

CARES ACT – See Coronavirus Aid, Relief, and Economic Security.

CASH – Currency, checks, postal, and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitations as to its availability should be indicated.

CASH BASIS – The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

CHECK – A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to the named person’s order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

CLASSROOM TRUST FUND –

COBRA – See Consolidated Omnibus Budget Reconciliation Act.

COHORT SURVIVAL – Cohort survival is a measure of the rate at which students grouped by grade level pass into the next grade level a year later.

COMMUNITY EDUCATION – Services other than public school and adult education functions provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, Parents As Teachers, community welfare activities, and services for nonpublic school pupils provided by the public schools on a continuing basis.

COMPREHENSIVE SCHOOL IMPROVEMENT PLAN (CSIP) – A strategic plan in support of the organizational vision, mission, and values, written by a strategic planning committee made up of parents, community members, business and civic leaders, district staff members, students, and the Board of Education.

CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT (COBRA) – Gives workers and their families a temporary extension of health coverage (called continuation coverage) in certain instances where coverage under the plan would otherwise end.

CONSUMER PRICE INDEX (CPI) – Consumer Price Index measures changes in the price level of market basket of consumer goods and services purchased by households.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT – Provides funding to LEAs through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

CSIP – see Comprehensive School Improvement Plan.

DEBT SERVICE – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. Per Section 165.011 RSMo, if a balance remains in the Debt Service Fund after total outstanding indebtedness for which the fund was levied is paid, the Board of Education may transfer the unexpended amount to the Capital Projects Fund. The Debt Service Fund must be maintained as a separate bank account.

DEFICIT – The excess of the obligations of a fund over the fund’s resources.

DELINQUENT TAXES – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

DEPOSITS – Use of this account is normally restricted to long-term investments deposited by the LEA as a prerequisite to receiving services and/or goods.

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) – Coordinates and regulates K–12 education in Missouri.

DESE – See Department of Elementary and Secondary Education.

DFS – See District Financial Scorecard.

DISBURSEMENTS – Payments in cash. See also Cash.

DISTRICT FINANCIAL SCORECARD (DFS) – A scorecard developed by the Financial Focus Area Collaborative Team (FACT) to track 12 key financial measures outlined in the CSIP on a biannual basis.

DOLLAR VALUE MODIFIER (DVM) – One of four basic pieces of the Missouri Foundation Formula: (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target (SAT), and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target—the amount of money that should be spent (at minimum) in order to educate the average K–12 student in Missouri per academic year.

DVM – See Dollar Value Modifier.

ECSE – See Early Childhood Special Education.

EARLY CHILDHOOD SPECIAL EDUCATION (ECSE) – A federal and state mandated program for young children between the ages of three and five, prior to kindergarten with developmental delays and disabilities.

EMPLOYEE BENEFITS – Compensation in addition to regular salary provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and social security.

ENCUMBRANCES – Purchase orders, contracts, and salary or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is incurred.

ENROLLMENT – Head count taken the last Wednesday of September and January of all resident and nonresident students K–12 in the enrollment center. All students are counted as one (no part time). Not reported for pre-kindergarten students.

ENTRY – The act of recording a transaction and the actual record of a financial transaction in an account.

EQUIPMENT – Items that are electrical or mechanical in nature or furniture and that 1) have a useful life of at least one year, 2) would be repaired rather than replaced, 3) the cost of tagging and inventorying is a small percent of the item’s cost, and 4) costs more than \$500 per unit.

EQUITY – Equity is the mathematical excess of assets over liabilities. Generally, this excess is called Fund Balance.

ESCHEATS – Revenue collected by the county for property for which there is no owner and distributed to the school district.

ESSA – See Every Student Succeeds Act.

ESSER – See Coronavirus Aid, Relief, and Economic Security (CARES) Act.

ESTIMATED REVENUE – If 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.

If the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period.

EVALUATION – The process of ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

EVERY STUDENT SUCCEEDS ACT (ESSA) – A US law passed in December 2015 that governs the K–12 public education policy that replaced its predecessor, the No Child Left Behind Act (NCLB).

EXPENDITURES – Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

FACILITIES ACQUISITION AND CONSTRUCTION – Activities involved with the acquisition of land and buildings, remodeling buildings, the construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

FACT – See Financial Area Collaborative Team.

FEDERAL REVENUE – Revenue provided by the federal government. Expenditures made with this revenue should be identifiable as federally supported expenditures.

FINANCIAL ACCOUNTING – The recording and reporting of activities and events affecting the money of an administrative unit and its program. Specifically, it is concerned with 1) determining what accounting records are to be maintained; how they will be maintained; and the procedures, methods, and forms to be used; 2) recording, classifying, and summarizing activities or events; 3) analyzing and interpreting recorded data; and 4) preparing reports and statements that reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

FINANCIAL AREA COLLABORATIVE TEAM (FACT) – A team made up of district staff and key stakeholders that assists the district in determining annual and ongoing capital projects and oversees that the district maintains a capital fund balance.

FIXED ASSETS – Land, buildings, machinery, furniture, and other equipment that the LEA intends to hold or continue in use over a long period of time. Fixed denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FOUNDATION FORMULA – The Missouri state foundation formula, the primary source of state revenue for Missouri public school districts.

FREE AND REDUCED LUNCH – The number of pupils enrolled in the district and eligible for free and reduced lunch on the last Wednesday in January. The number used on Line 14 of the basic formula calculation in the current year is always the **previous year's January** count. This number bears no relationship to the number of children actually eating in the school cafeteria (School Nutrition Services count). This number, by definition, is a different count from that used for the federal programs or School Nutrition Services. Corrections to this data after it has been submitted should be sent to the School Finance Section.

FRL – See Free and Reduced Lunch.

FTE – See Full-Time Equivalent.

FULL-TIME EQUIVALENT (FTE) – The ratio of total number of paid hours during a period (part time, full time, contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time, meaning one FTE is equivalent to one employee working full-time.

FUNCTION – An action that contributes to a larger action of a person, living thing, or created thing.

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

FUND BALANCE – The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

GENERAL LEDGER – A book, file, or other device in which accounts are kept to the degree of detail necessary that summarizes the financial transactions of the LEA. General ledger accounts may be kept for any group of items or receipts or expenditures on which an administrative officer wishes to maintain a close check.

GENERAL OBLIGATION BOND – Under Missouri law, the only way a school district can legally borrow money for school facility improvements or construction on a full faith and credit basis is to seek voter approval of a general obligation bond issue. A general obligation means that the school district can and must levy sufficient taxes (via a debt service levy) to repay the principal and interest associated with the bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – In determining the number of funds appropriate for public school operations, the purposes and legal requirements of the various activities must be considered. GAAP recommends the minimum number of funds be consistent with legal requirements. This is due to the necessity of identifying expenditures with revenues for the various activities.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – An independent organization that establishes and improves standards of accounting and financial reporting for US state and local governments.

HANCOCK AMENDMENT (Senate Bill 711) – In 2008, the Missouri legislature passed Senate Bill 711 (the Hancock Amendment) that requires taxing districts, such as schools, to roll back their tax rate in reassessment years (odd numbered years) regardless of whether or not they are at their tax rate ceiling.

HVAC – HVAC stands for heating, ventilation, and air conditioning. HVAC is the technology of indoor environmental comfort. Its goal is to provide thermal comfort and acceptable indoor air quality.

IDEA – See Individuals with Disabilities Education Act.

IEP – See Individualized Education Program.

INDIVIDUALIZED EDUCATION PROGRAM (IEP) – A document that is developed for each public-school child who needs special education by defining the individualized objectives for the child.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – A law that ensures services to children with disabilities throughout the United States. IDEA governs how states and public agencies provide early intervention, special education, and related services to eligible infants, toddlers, children, and youth with disabilities.

INTEREST – A fee charged to a borrower for the use of money. See also Debt Service.

INVENTORY – A detailed list or record showing quantities, descriptions, values, and frequently, units of measure, and unit prices of property on hand at a given time. Also refers to the cost of supplies and equipment on hand not yet distributed to requisitioning units.

INVESTMENTS – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in LEA operations.

LEA – see Local Education Agency.

LEASE PURCHASE – A contract granting the specified use of equipment that a public school district, institution, or agency cannot readily purchase outright during a specific period of time for a specified amount of funds. This contract could be expanded to purchase equipment only if the contract with option to purchase is annually renewable and creates an obligation to the district for only one fiscal year. Section 177.088, RSMo, specifies that a true lease purchase must run through a third-party not-for-profit corporation. If there is intent to take title, lease purchase expenditures must be paid for from the Capital Projects Fund. If there is no intent to take title, this transaction would most likely be classified as a lease or rental and would be paid for from the General (Incidental) Fund. Section 177.088 RSMo requires DESE to deduct from basic formula payments in the following year an amount equal to those amounts expended from the General (Incidental) Fund (for rentals) for real property for which a title is transferred to the district.

LEDGER – Contains all the accounts of a particular fund as in the general ledger or all these detail accounts that support particular subsidiary ledger accounts.

LEP – See Limited English Language Proficiency.

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

LIABILITIES – Debt or other legal obligations arising out of transactions in the past that are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

LIMITED ENGLISH LANGUAGE PROFICIENCY (LEP) – LEP persons are individuals who do not speak English as their primary language and who have a limited ability to read, speak, write, or understand English.

LOCAL EDUCATION AGENCY (LEA) – An educational agency at the local level that exists primarily to operate school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms school district, school system, and local basic administrative unit.

LOCAL EFFORT – One of four basic pieces of the Missouri Foundation Formula: (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target, and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target—the amount of money that should be spent (at minimum) in order to educate the average K–12 student in Missouri per academic year.

LONG-RANGE CAPITAL PLANNING COMMITTEE – A committee of community members, students, staff, and administrators that meet to plan for future capital needs.

MAP – See Missouri Assessment Program.

MBA – See Meritorious Budget Award Program.

MEMBERSHIP – A pupil is a member of a class or school from the date the pupil presents at school and is placed on the current roll until the pupil permanently leaves the class or school for one of the causes recognized as sufficient by the state. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total reentries and subtracting the total withdrawals. It may also be obtained by adding the total number present and the total number absent. This term is also known as the number belonging. Membership for state aid purposes shall be the count of students taken the last Wednesday in September and January who were enrolled on the count day AND in attendance at least one of

the previous ten school days. Part-time students are reported on an FTE basis. Membership for Title I and extended day kindergarten should NOT be reported.

MERITORIOUS BUDGET AWARD PROGRAM (MBA) – Program sponsored by the ASBO to promote and recognize excellence in school budget presentation and enhances the school business officials’ skills in developing, analyzing, and presenting a school system budget.

MISSOURI ASSESSMENT PROGRAM (MAP) – MAP is a series of assessments for English language arts, mathematics and science at grades 3–8 and English language arts, mathematics, science and social studies in high school. These assessments are designed to check student learning to find out if Missouri students are reaching the Show-Me Standards.

MISSOURI FINANCIAL ACCOUNTING MANUAL – The Park Hill School District accounting system conforms to requirements established by state statutes and regulations of the Missouri DESE, based on the current version of the Missouri Financial Accounting Manual.

MISSOURI FOUNDATION FORMULA – The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target—the amount of money that should be spent (at minimum) to educate the average K–12 student in Missouri per academic year.

MISSOURI QUALITY AWARD (MQA) – The MQA is the official state recognition for excellence in quality leadership.

MISSOURI UNITED SCHOOL INSURANCE COUNCIL (MUSIC) – MUSIC is a nonprofit, member-owned, self-insurance pooling program. It provides a comprehensive property and casualty coverage package for Missouri public schools and community colleges.

MQA – See Missouri Quality Award.

MUSIC – See Missouri United School Insurance Council.

NONPUBLIC SCHOOL – A school established by an individual, institution, or agency other than the state, subdivisions of the state, or the federal government that usually is supported primarily by monies other than public funds and the operation of whose program rests with other than publicly elected or appointed officials.

NONRESIDENT STUDENT – Generally a student whose legal residence is outside the geographic area served by a specified school, LEA, or institution. (Missouri Statutes modify the definition of a nonresident student.)

NUTRITION SERVICES – Activities involved with the Nutrition Services program of the LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

OBJECT – The commodity or service obtained from a specific expenditure.

OBLIGATIONS – The amounts of orders placed and subgrants awarded, services received, and similar transactions during a given period, which will require payment during the same or a future period. Obligations are considered to be incurred as follows: for personal property, when the LEA makes a binding commitment to acquire the property, usually by issuing a purchase order; for personal services and contracted services, when the services are performed (includes LEA employees); and for travel, utilities, and rent, when the travel is taken, the utilities used, or rented facilities occupied.

OPERATING FUNDS – Revenue utilized for daily operation of the school district.

PAYROLL – A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement, and social security.

PEERS – See Public School and Education Employee’s Retirement System.

PLANNING – The selection or identification of the overall, long-range goals, priorities, and objectives of the organization, and the formulation of various courses of action to be followed in working toward achieving those goals, priorities, and objectives.

PROPERTY INSURANCE – Expenditures of all forms of insurance covering the loss of or damage to property of the LEA from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROPOSITION C – Proposition C is a sales tax generated in the early 1980s.

PROPRIETARY ACCOUNTS – Those accounts that show actual financial conditions and operations, such as actual assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts. See also Budgetary Accounts.

PSRS – See Public School and Education Employee’s Retirement System.

PUBLIC SCHOOL AND EDUCATION EMPLOYEE’S RETIREMENT SYSTEM (PSRS/PEERS) – Provides service retirement, disability, and survivor benefits for retired Missouri public school teachers, school employees, and their families.

PUGH METHOD – The decision-matrix method, also called the Pugh method or Pugh Concept Selection, invented by Stuart Pugh, is a qualitative technique used to rank the multi-dimensional options of an option set. A basic decision matrix consists of establishing a set of criteria options which are scored and summed to gain a total score which can then be ranked.

PURCHASE ORDER – A written request to a vendor to provide material or services at a price set forth in the order and that is used as an encumbrance document.

PURCHASED SERVICES – Personal services rendered by personnel who are not on the payroll of the LEA and other services that may be purchased by the LEA.

PURCHASING – Acquiring supplies, equipment, and materials used in the LEA operation.

REAL ESTATE – Land, improvements to site, and buildings; real property.

RECEIPTS – This term means cash received. See Revenues.

REFUND – A return of an overpayment or overcollection. The return may be either in the form of cash or a credit to an account.

REFUNDING BONDS – Bonds issued to pay off outstanding bonds.

REIMBURSEMENT – The return of an overpayment or over collection in cash.

REQUISITION – A written request to a purchasing officer for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official (usually the purchasing officer) to a vendor.

RESERVE – An amount set aside for some specified purpose.

RESIDENT STUDENT – Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of 5 and 21 who are attending kindergarten through grade 12. If a child is attending in a district other than the domicile (district of residence) district AND the child’s parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition. (Sending elementary districts are not liable for tuition below grade nine so the receiving district would claim this child for state aid until the child enters high school/grade nine.) (Missouri Statutes modify the definition of a resident student.)

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

SALARY – The total amount regularly paid or stipulated to be paid to an individual before deductions for personal services rendered while on the payroll of the LEA. Payments for sabbatical leave are also considered salary.

SAT – See State Adequacy Target.

SCHOOL YEAR – The term school year used by the Business Department, as it relates to the budget, runs from July 1 through June 30.

SECURITIES – Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments.

SENATE BILL 711 – See Hancock Amendment.

SPECIAL EDUCATION – Consists of direct instructional activities designed primarily to deal with the following pupil exceptionalities: 1) physically handicapped; 2) emotionally disturbed; 3) culturally different, including compensatory education; 4) intellectual disability; and 5) mentally gifted and talented.

STATE ADEQUACY TARGET (SAT) – One of four basic pieces of the Missouri Foundation Formula: (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target, and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target—the amount of money that should be spent (at minimum) in order to educate the average K–12 student in Missouri per academic year.

SUPPLEMENT – To add to that which the district is already providing due to a specific requirement or as a matter of previous practice. The LEA must be able to document that federal/state funds were used to increase the level of funding for an existing service or to begin a new service.

SUPPLIES – Items that are not electrical or mechanical in nature or furniture or that cost less than \$500 per unit or items that have a useful life of less than one year. Usually a material item that is expended and consumed or worn out or deteriorated in use or has lost its identity through fabrication or incorporation into a more complex unit or substance.

SURETY BONDS – A written promise to pay damages or to identify against losses caused by the part of parties named in the document through nonperformance or through misappropriation of monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

TANGIBLE PROPERTY – Tangible property is physical property that can be touched, such as furniture and vehicles. It is distinct from the other major class of property, real property (or real estate), in that it can be moved from one location to another, whereas real property is permanently attached to a single location.

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits.

TUITION – Money charged by the LEA or education institution for a period of time, not including special charges as for books and laboratory fees.

VISION, MISSION, AND VALUES – The district’s focus upon identified strategic focus areas and articulated goals within a five-year strategic plan that are aligned with student and stakeholder requirements/expectations.

WADA – See Weighted Average Daily Attendance.

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) – One of four basic pieces of the Missouri Foundation Formula: (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target, and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target—the amount of money that should be spent (at minimum) in order to educate the average K–12 student in Missouri per academic year.

ZERO TEACHERS FUND BALANCE TRANSFER – The monthly transfer from the General (Incidental) Fund to the Special Revenue (Teachers) Fund of those amounts required to bring the ending fund balance in the Special Revenue (Teachers) Fund to zero.