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.



Walden Middle School students performing at an outdoor concert, October 2024.

PARK HILL SCHOOL DISTRICT

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Kansas City, Missouri 64153

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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 local property taxes are the single largest revenue source for the Park Hill School District, the district's Aggregate Assessed Valuation (AAV) is a critical figure in developing the annual budget. Strong, sustained growth in Platte County property values over the past 15 years has helped support the district's operating and capital needs. From a total AAV of approximately $1.3 billion in 2007, the district's AAV surpassed $2.3 billion in 2023 and is expected to continue rising modestly in the years ahead.

For budgeting purposes in 2025–2026, the district is projecting an AAV of $2.438 billion, which represents a 2.0% increase over the prior year. This growth is attributed solely to new construction and property improvements, as the Platte County Assessor has announced that 2025 will not be a reassessment year—a significant departure from typical odd-numbered-year increases, which historically have exceeded 7%. Without a full reassessment, the district is preparing conservatively, recognizing that future AAV increases will depend largely on new development rather than adjusted market values.

The table below shows the assessed valuation of property by category since the 2020–2021 school year. Figures for 2025–2026 are budgeted based on current projections, while estimates for 2026–2027 through 2028–2029 are forecasted to aid in long-term planning. Residential property continues to make up the majority of the tax base, although growth across commercial and utility sectors also supports overall AAV increases.

Year	Railroad & Utility	Various Use	Agriculture	Commercial	Residential	Total AAV	YoY AAV Increase
2020-2021 Actual	1,832,063	377,817,746	1,788,453	410,220,169	1,092,296,440	1,883,954,871	0.0%
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 Actual	461,211	430,539,800	1,442,363	467,921,163	1,490,093,684	2,390,458,221	1.3%
2025-2026 Budgeted	475,047	443,455,994	1,485,634	481,958,798	1,534,796,495	2,462,171,968	2.9%
2026-2027 Forecast	494,049	461,194,234	1,545,059	501,237,150	1,596,188,355	2,560,658,847	3.8%
2027-2028 Forecast	523,692	488,865,888	1,637,763	531,311,379	1,691,959,656	2,714,298,378	5.7%
2028-2029 Forecast	536,785	501,087,535	1,678,707	544,594,163	1,734,258,647	2,782,155,837	2.4%

The Platte County Assessor and County Clerk will finalize the district's official AAV in August 2025, at which time the Board of Education will set the 2025–2026 tax rate.

Per Missouri law, county assessors must reassess real property every two years during odd-numbered years. However, despite 2025 being a reassessment year, the Assessor has determined that no change in valuation will be made to existing properties due to recent Board of Equalization adjustments. As a result, only newly constructed or substantially improved properties will contribute to valuation growth for 2025–2026.

To maintain fairness and consistency, Missouri uses a maintenance plan to guide reassessments. Under this plan, all property is reassessed biennially, and the County Board of Equalization has the authority to adjust or correct property valuations as needed. Once finalized, the assessed valuation becomes the foundation for determining how much revenue the district may generate through its voter-authorized tax rates.

Given this environment, the district continues to monitor economic and development trends closely while exercising prudent fiscal planning to ensure stability in both operating and capital budgets.

TAX RATE SUMMARY

Local property taxes remain the Park Hill School District's most significant source of revenue, and the district's total tax rate is composed of levies for operating, debt service, and capital project needs. The tax rate is expressed per $100 of assessed valuation and is adopted annually by the Board of Education following certification of the district's Aggregate Assessed Valuation by the Platte County Clerk.

For the 2025–2026 fiscal year, the district is budgeting a total tax rate of $5.7955 per $100 of assessed valuation, an increase from the prior year's rate of $5.3955. This change is driven entirely by the voter-approved increase to the debt service levy following the passage of Proposition O in April 2025. That measure authorized the issuance of $128.0 million in general obligation bonds and included a $0.30 increase to the district's debt service levy to support repayment of those bonds.

The operating levy—which supports day-to-day operations, salaries, instructional programs, and student services—is budgeted at $4.7911, allocated entirely to the General (Incidental) Fund. The Special Revenue (Teachers) Fund levy remains at $0.0000, as teacher salaries are fully funded through operating transfers. The Capital Projects Fund levy is set at $0.1443, maintaining the district's long-term commitment to facility upkeep and technology replacement. The sum of these three levies cannot exceed the last voter-approved ceiling. Park Hill voters approved a $0.10 increase to the ceiling with the passage of Proposition G in April 2025.

The debt service levy increases from $0.5501 to $0.8601 to generate sufficient funds for bond repayment. Missouri law permits school districts to levy whatever amount is necessary to repay voter-approved bonds without regard to tax ceilings.

The table below shows the district's tax rates by fund for the past four years, alongside the 2025–2026 budgeted rates. The official 2025 tax rate will be set by the Board of Education in August 2025 after certified assessed valuation figures are finalized.

The table below shows a history of the district's tax rates over the past four years and the projected tax rates for 2025-2026. The 2025-2026 tax rates are set by the Board of Education in August 2025.

Fund	100 - General (Incidental) Fund	200 - Special Revenue Fund	300 - Debt Service Fund	400 - Capital Projects Fund	Total
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 Actual	4.4671	0.0000	0.5601	0.3683	5.3955

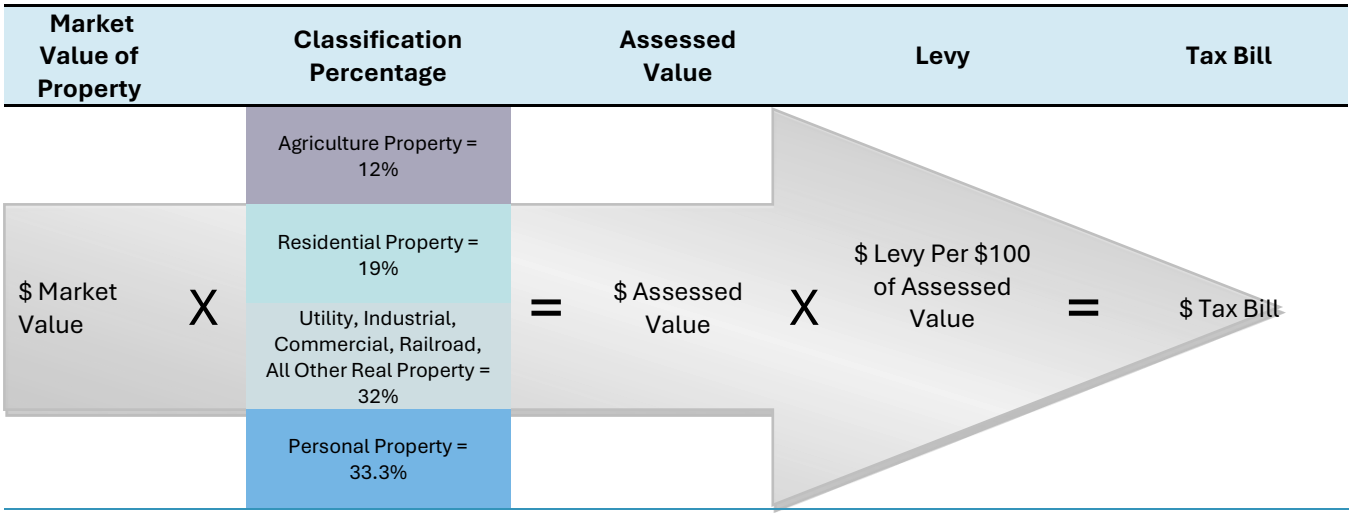
Fund	100 - General (Incidental) Fund	200 - Special Revenue Fund	300 - Debt Service Fund	400 - Capital Projects Fund	Total
2025-2026 Budgeted	4.8354	0.0000	0.8601	0.1000	5.7955
2026-2027 Forecast	4.8413	0.0000	0.9000	0.0542	5.7955
2027-2028 Forecast	4.6615	0.0000	0.9600	0.1740	5.7955
2028-2029 Forecast	4.7115	0.0000	0.9600	0.1240	5.7955

TAX RATE CALCULATION

Each year, all taxable real estate and personal property within the Park Hill School District is assessed by the Platte County Assessor. Property taxes are based on the assessed value of property, not its full market value. In Missouri, the classification percentage—set by state law—determines what portion of a property's market value is subject to taxation. For example, residential property is assessed at 19% of its market value, agricultural property at 12%, commercial and utility property at 32%, and personal property (such as vehicles) at 33⅓%.

After a property's assessed value is determined, it is multiplied by the school district's tax rate per $100 of assessed value to calculate the amount owed on the annual tax bill. The tax rate is set by the Board of Education each August based on current assessed valuation data, budget needs, and applicable levy limits.

The diagram below shows the basic formula used to calculate a property owner's school district tax bill in the Park Hill School District.



MARKET VALUES

Market value represents the estimated full value of property within the Park Hill School District before assessment percentages are applied. The assessed value—used to calculate property taxes—is a portion of the market value, determined by classification percentages established under Missouri law. These percentages vary by property type: residential property is assessed at 19% of market value, commercial and utility property at 32%, agricultural property at 12%, and personal property at 33⅓%.

The figures in the table below convert the district's annual aggregate assessed valuation (AAV) back into estimated market value totals for each property classification. This provides a broader view of the district's total property wealth, helping to illustrate economic trends and the relative growth of each property category. Forecasts for future years are included to support long-range planning and financial projections.

Year	Railroad & Utility	Various Use	Agriculture	Commercial	Residential	Total Market Value
Classification %	32%	33.30%	12%	32%	19%	
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 Actual	1,441,284	1,292,912,312	12,019,692	1,462,253,634	7,842,598,337	**10,611,225,259**
2025-2026 Budgeted	1,484,522	1,331,699,682	12,380,283	1,506,121,244	8,077,876,289	**10,929,562,020**
2026-2027 Forecast	1,543,903	1,384,967,670	12,875,492	1,566,366,094	8,400,991,342	**11,366,744,501**
2027-2028 Forecast	1,636,538	1,468,065,730	13,648,025	1,660,348,059	8,905,050,821	**12,048,749,173**
2028-2029 Forecast	1,677,453	1,504,767,372	13,989,225	1,701,856,759	9,127,677,089	**12,349,967,898**

TAX COLLECTIONS

Property tax collections represent the largest and most stable revenue source for the Park Hill School District. For the 2025–2026 budget year, the district anticipates generating approximately $129.45 million in property tax revenue, based on a projected AAV of $2.438 billion and a total tax rate of $5.7955 per $100 of assessed valuation.

The tax collection process begins with the Platte County Assessor, who determines the value of all real and personal property. These assessed valuations are provided to the County Clerk, who calculates and certifies tax rates adopted by each taxing entity, including the school district. These rates are entered into the county tax books by early September.

Taxes are billed by the County Collector, typically in early December, and are due by December 31. Delinquent taxes are subject to an 18% annual penalty, and properties with unpaid taxes may be subject to public auction after one year. The County Collector forwards tax payments to the school district, primarily during the months of December, January, and February. Because of this collection schedule, property tax revenue for a given school year is received in the middle of that fiscal year, which runs from July 1 to June 30.

Missouri law allows counties to retain a 1% administrative fee on property tax collections, and assessors may retain a small additional percentage. As shown in the table below, Park Hill has consistently received over 98% of taxes owed, demonstrating a strong collection rate that contributes to fiscal predictability and stability.

The following table shows a five-year history of assessed valuation, tax levies, and property tax collections, including the projected values for 2025–2026 used in budget planning. Below is a table showing four years of actual data and estimated values for 2024-2025 through the proposed budget year.

Value	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Aggregate Assessed Valuation	2,113,247,733	2,168,038,011	2,360,333,171	2,390,458,221	2,462,171,968
Total Tax Rate	5.3955	5.3955	5.3955	5.3955	5.7955
Collection Expected (Less County1.6% Fees)	112,195,957	115,104,867	125,314,148	126,913,539	140,412,054
Collections					
5111 - Taxes, Current Ad Valorem	100,402,604	108,013,981	113,289,626	125,099,364	139,695,290
Collection Rate	89.5%	93.8%	90.4%	98.6%	99.5%

TAX RATE IMPACT

The 2025 median home value in the Park Hill School District is estimated to be $401,565, based on local real estate data. The table below illustrates how the proposed 2025–2026 tax rate would impact a homeowner whose home is valued at the district's median.

In Missouri, residential property is assessed at 19% of its market value to determine the assessed valuation, which is then used to calculate property tax. The District's budgeted tax rate for 2025–2026 is $5.7955 per $100 of assessed valuation.

Measure		Value
Market Value of Property Median Home Value		$401,565
Classification Percentage Residential Property	×	19.00%
Assessed Valuation of Home		**$76,297**
Tax Rate	×	$5.7955
Per $100 of Assessed Value	÷	100
Tax Bill		**$4,422**

Using these values, a homeowner with a median-value property would pay approximately $4,422 in total annual school property taxes under the proposed rate.

This calculation helps illustrate how school tax rates convert into actual homeowner costs, based on a home's assessed value. Additionally, for every $0.01 change in the tax rate, the same homeowner would see an increase or decrease of about $7.63 per year (or $0.64 per month) on their tax bill.

The table below shows how the Park Hill School District's tax rate has affected the median homeowner over the past four years, along with a projected estimate for 2025–2026. Property taxes in Missouri are based on a home's assessed valuation, which is calculated as 19% of market value for residential properties.

The total school tax rate is applied per $100 of assessed value, and the homeowner's annual tax bill reflects both changes in home valuation and adjustments to the tax rate.

In 2025–2026, the estimated median home value increases to $410,000, up from $386,267 the previous year. At a 19% assessment rate, this results in a projected assessed value of $77,900. Combined with the budgeted tax rate of $5.7955, the estimated annual school tax bill for the median homeowner rises to approximately $4,515.

This increase in the tax bill reflects:

- Growth in local property values
- A $0.40 increase in the total tax rate following voter approval of Proposition G (operating levy) and Proposition O (bond issue) in April 2025

These voter-approved measures support expanded educational programs, compensation for staff, and major facility investments aligned with the district's long-range strategic plan.

Value	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Market Value of Property					*410,000*
Median Home Value	271,565	302,401	369,757	386,267	*Estimate*
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	5.7955
Tax Bill	2,784	3,100	3,791	3,960	4,515

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.

2025-2026 BUDGETED ENROLLMENT

The table below shows actual enrollment by grade level for the past four school years and the projected enrollment for 2025–2026, based on the district's internal forecasting tools. These projections are essential for budget planning, as student enrollment directly influences state revenue calculations and school funding allocations.

Grade Level	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budgeted
Elementary Schools	**5,140**	**5,083**	**5,029**	**5,058**	**5,065**
K	822	802	778	783	790
1	842	830	828	815	814
2	868	855	860	838	831
3	852	847	879	885	847
4	878	863	829	873	895
5	878	886	855	864	888
Middle Schools	**2,838**	**2,800**	**2,709**	**2,667**	**2,661**
6	937	898	897	866	873
7	943	939	875	912	865
8	958	963	937	889	923
High Schools	**3,717**	**3,763**	**3,835**	**3,878**	**3,858**
9	989	976	987	978	936
10	939	977	984	999	978
11	876	935	948	965	984
12	913	875	916	936	960
TOTAL	**11,695**	**11,646**	**11,573**	**11,603**	**11,584**

The budgeted enrollment of 11,584 is a modest decrease from the prior year, continuing the district's recent trend of stable overall enrollment. Projections are calculated using historical cohort trends, grade-to-grade survival ratios, and known local factors such as birth rates, residential development, and student migration.

Key Drivers of Budget Impact:

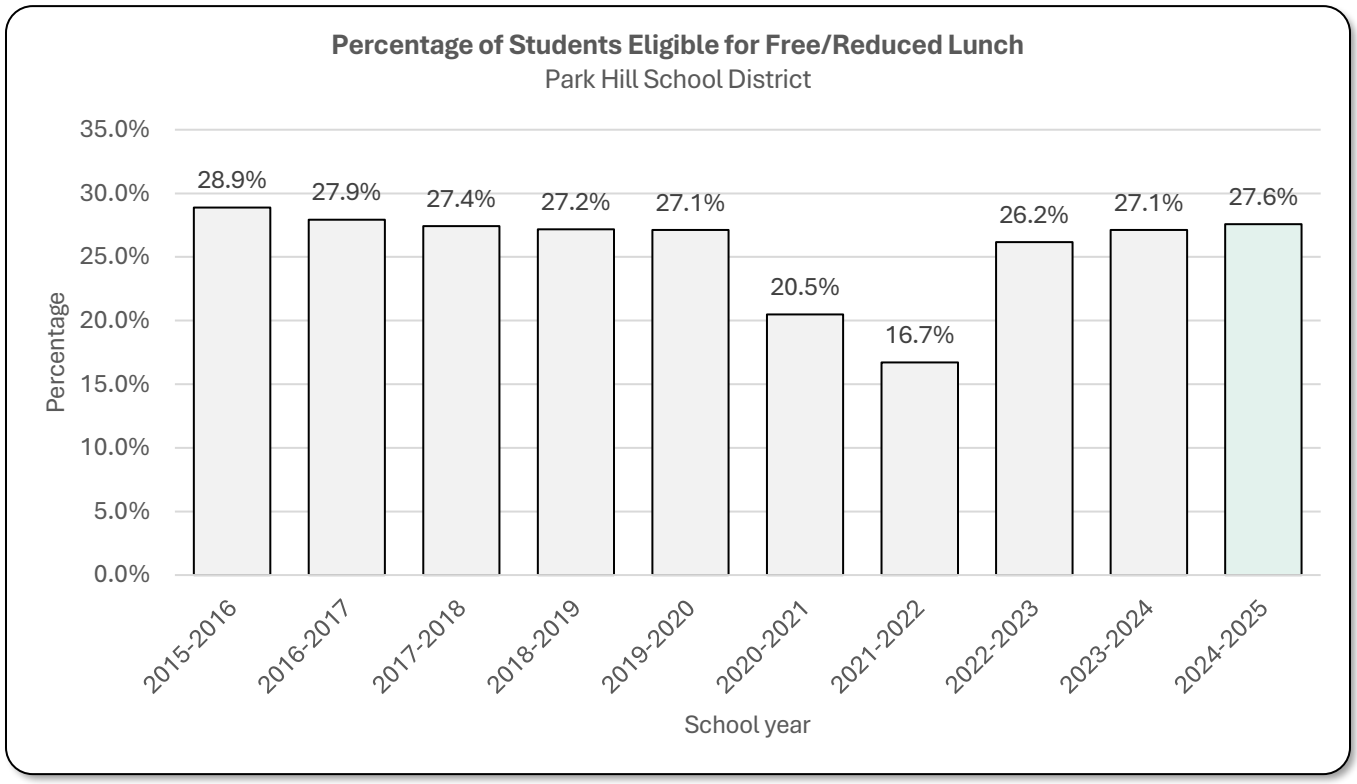
- Basic formula aid and Proposition C sales tax revenue are both calculated on a per-pupil basis, making enrollment a primary revenue determinant.
- Projected enrollment also drives staffing allocations, classroom resources, and per-pupil expenditure formulas.
- Grade-level enrollment patterns help inform program planning, including class sizes, course offerings, and support services.

While elementary enrollment is expected to hold steady, a slight decrease in middle school numbers is offset by strong retention and growth in the high school grades. The district will continue to monitor enrollment closely as part of its ongoing strategic and financial planning.

DEMOGRAPHIC CHANGES

Over the past decade, the Park Hill School District has experienced notable shifts in student demographics—particularly in the socioeconomic composition of its population. These changes have important implications for state and federal funding, programmatic needs, and the allocation of support services throughout the district.

The chart below illustrates the percentage of students eligible for free and reduced-price lunch over a ten-year period. This metric is widely used as a proxy for measuring student poverty and determining eligibility for various federal and state funding programs, such as Title I, E-rate reimbursements, and early childhood grants.



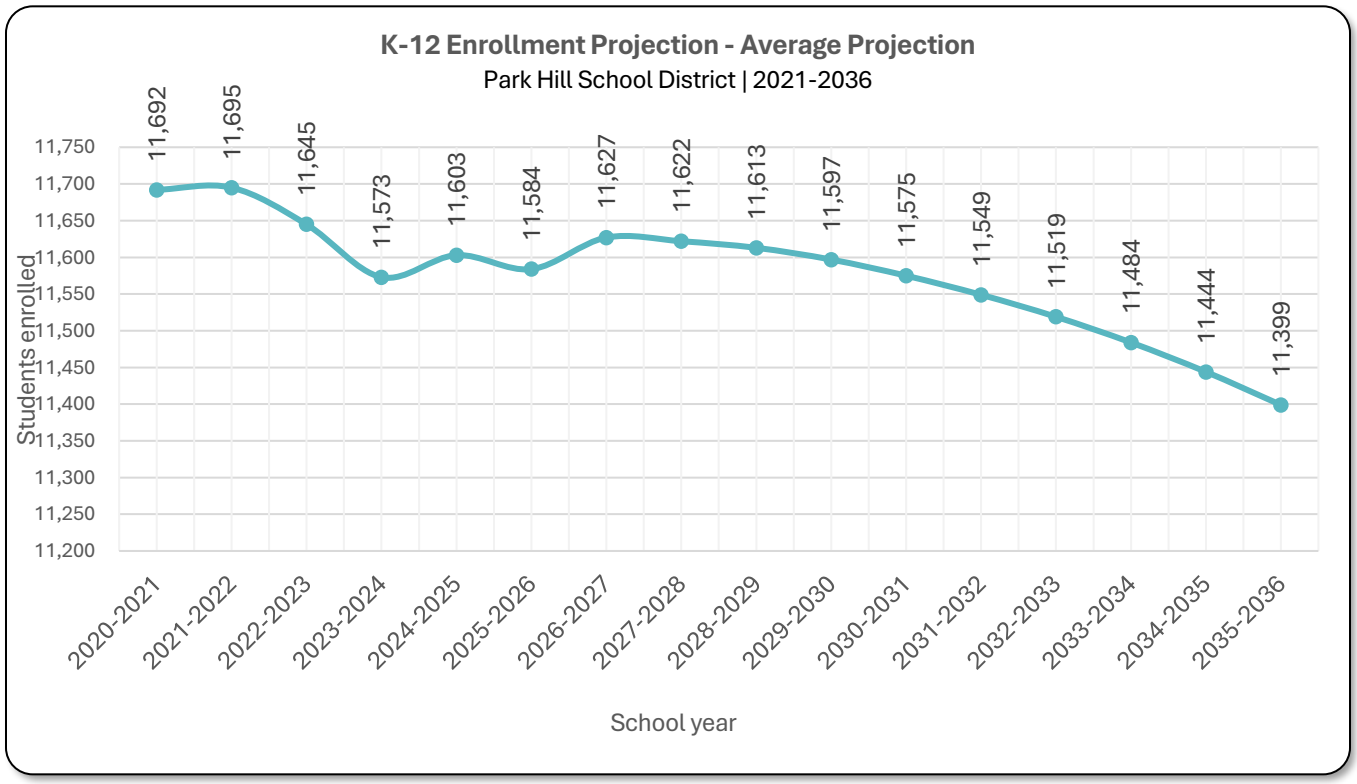
From 2015–2016 to 2019–2020, eligibility rates remained relatively stable, averaging just over 27%. A sharp decline occurred during 2020–2021 and 2021–2022, when the federal government provided universal free meals for all students in response to the COVID-19 pandemic. During this time, fewer families completed the income verification process, resulting in artificially lower eligibility rates of 20.5% and 16.7%, respectively. Beginning in 2022–2023, the return to standard lunch program procedures contributed to a rebound in reported eligibility, reaching 27.6% in 2024–2025—comparable to pre-pandemic levels.

Eligibility for free and reduced lunch directly affects the district's eligibility and funding levels for numerous federal and state programs. As the percentage of qualifying students increases, the district may receive greater financial support, but also faces increased demand for academic, nutritional, and social-emotional services. Monitoring this metric helps inform budget decisions, staffing allocations, and targeted interventions designed to close opportunity gaps and support students from economically disadvantaged backgrounds.

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

The chart below displays the Park Hill School District's K–12 enrollment history and average projection from the 2020–2021 school year through 2035–2036. These enrollment forecasts are developed annually as part of the district's Demographic Profile & Enrollment Projections report and are essential tools for guiding long-range financial, staffing, and facility planning.

Enrollment trends directly influence the district's operational and instructional budgets. Student enrollment is the primary driver of state formula funding, Proposition C sales tax distributions, and several federal program allocations. Additionally, changes in enrollment affect class size targets, staffing needs, transportation routing, and building utilization.



Following a period of steady growth through the early 2020s, Park Hill's enrollment began to level off and then gradually decline, with projections showing continued moderate decreases in student population through the mid-2030s. The 2025–2026 school year is projected at 11,584 students, declining to approximately 11,399 by 2035–2036.

This forecasted decline may be attributed to broader demographic trends, including lower birth rates, reduced in-migration, and a maturing community with fewer school-age children. As enrollment decreases, the district must plan proactively to balance revenue limitations with the ongoing need to sustain academic quality, student support services, and infrastructure investments.

Detail on these values can be found in the district's 2024-2025 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 2021-2022 through 2024-2025 school years (captured on May 1 of each year) and the budgeted FTE counts for the 2025-2026 school year. Forecasted personnel allocations have been made for 2026-2027 through 2028-2029.

Job / Assignment	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Administrator	**68.0**	**71.0**	**71.0**	**73.0**	**79.0**	**79.0**	**79.0**	**79.0**
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Chief Officer | Executive Director	2.0	2.0	3.0	3.0	7.0	7.0	7.0	7.0
Director	13.0	13.0	13.0	13.0	11.0	11.0	11.0	11.0
Coordinators	1.0	1.0	1.0	1.0	3.0	3.0	3.0	3.0
Principal	20.0	20.0	20.0	20.0	21.0	21.0	21.0	21.0
Assistant Principal	27.0	30.0	29.0	31.0	32.0	32.0	32.0	32.0
Community Services	**46.5**	**51.1**	**40.1**	**46.0**	**59.0**	**59.0**	**59.0**	**59.0**
Aquatic Center	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Child Care	22.0	23.5	17.2	19.1	31.1	31.1	31.1	31.1
Program Coordinator (Com Services)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Tuition Pre-School	21.0	24.1	19.4	23.4	24.4	24.4	24.4	24.4
Instructional Support	**202.5**	**204.9**	**236.4**	**260.2**	**267.4**	**275.4**	**280.4**	**285.4**
Certified Recess	7.0	6.4	6.4	5.8	7.1	8.1	8.1	8.1
Grade Level Aides	0.9	1.8	1.8	2.7	3.6	3.6	3.6	3.6
Head Start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Media Assistants	14.4	14.4	14.4	14.4	15.4	16.4	16.4	16.4
Other Instructional Support	4.3	4.4	7.5	9.6	9.7	9.7	9.7	9.7
Parents as Teachers	2.5	1.5	2.0	2.0	2.5	2.5	2.5	2.5
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	15.8	14.9	17.3	19.0	19.0	20.0	20.0	20.0
Social Workers	18.5	23.0	24.0	24.0	25.0	25.0	25.0	25.0
Summer School Instructional Support	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teacher Assistants	130.3	129.7	154.1	172.6	175.0	180.0	185.0	190.0
Therapists	7.0	7.0	8.0	9.0	9.0	9.0	9.0	9.0

Job / Assignment	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Virtual Learning Lab Supervisor	0.9	0.9	0.0	0.0	0.0	0.0	0.0	0.0
Office Staff	**116.1**	**116.8**	**118.8**	**124.1**	**129.1**	**129.1**	**129.1**	**129.1**
Administrative Assistants	105.1	105.8	107.8	113.1	118.1	118.1	118.1	118.1
Specialized Classified	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Operations	**220.2**	**224.0**	**226.9**	**232.2**	**234.1**	**241.1**	**241.1**	**241.1**
Custodial	112.8	110.4	112.0	114.5	116.5	121.5	121.5	121.5
Information Technology & Data Systems	59.7	64.7	63.7	66.3	66.6	67.6	67.6	67.6
Maintenance	42.0	44.0	46.0	45.0	45.0	46.0	46.0	46.0
Seasonal Staff	4.8	4.0	3.2	4.4	4.0	4.0	4.0	4.0
Student Transportation	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Other Support	**41.2**	**47.1**	**48.7**	**48.7**	**50.3**	**50.3**	**50.3**	**50.3**
Building Assistant	2.8	2.7	2.7	3.1	4.0	4.0	4.0	4.0
Campus Supervisors	10.3	16.1	14.3	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	24.2	24.3	27.7	27.4	28.0	28.0	28.0	28.0
Security	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Student Health	**31.9**	**29.5**	**29.6**	**30.7**	**33.2**	**34.2**	**34.2**	**34.2**
Health Services Coordinator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nurses	31.9	29.5	29.6	30.7	33.2	34.2	34.2	34.2
Student Nutrition	**72.3**	**66.9**	**73.3**	**76.2**	**78.0**	**79.0**	**79.0**	**79.0**
Food Service	72.3	66.9	73.3	76.2	78.0	79.0	79.0	79.0
Substitute Workers	**5.7**	**5.1**	**12.7**	**13.4**	**52.6**	**52.6**	**52.6**	**52.6**
Certified	1.9	2.6	12.7	11.8	51.0	51.0	51.0	51.0
Classified	3.8	2.5	0.0	1.6	1.6	1.6	1.6	1.6
Part-Time Staff	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Job / Assignment	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Teacher	**952.4**	**949.4**	**970.4**	**978.5**	**1,004.7**	**1,018.7**	**1,025.7**	**1,033.7**
504 Coordinator	2.0	2.5	2.5	1.5	2.5	2.5	2.5	2.5
A+ Coordinator	1.7	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Administrative Intern	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0
Counselor	34.2	33.5	34.5	34.4	34.4	35.4	35.4	35.4
Diagnostic Consultant	2.0	2.5	2.5	3.0	1.0	1.0	1.0	1.0
Diagnostician	3.0	4.0	2.0	4.8	7.8	7.8	7.8	7.8
ELD	25.4	27.8	32.0	34.7	41.0	42.0	43.0	44.0
Gifted Education	8.0	7.0	9.0	12.0	13.0	14.0	14.0	15.0
Instructional Coach	10.0	10.0	10.0	11.0	11.0	11.0	11.0	11.0
Learning Facilitators	4.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Media Specialists	18.2	17.0	18.0	18.0	18.0	19.0	19.0	19.0
Pre-School	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Regular Education	679.4	671.0	676.9	678.0	684.8	690.8	693.8	696.8
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	5.0	4.0	4.0	11.0	11.0	11.0	11.0
Special Education	146.0	149.4	158.3	157.0	159.1	163.1	166.1	169.1
Summer School	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Title I	8.5	8.5	9.5	9.0	9.0	9.0	9.0	9.0
Total	**1,756.7**	**1,765.9**	**1,827.8**	**1,883.0**	**1,987.4**	**2,018.4**	**2,030.4**	**2,043.4**

FTE changes from 2024-2025 to 2025-2026 have been made as a part of the annual staffing plan.

BOND AMORTIZATION SCHEDULE

The following table outlines the scheduled principal and interest payments for the Park Hill School District's outstanding bonded indebtedness, beginning in fiscal year 2025–2026 and continuing through 2043–2044. These debt service obligations are repaid using revenues collected through the district's Debt Service Fund, which is funded by a voter-approved property tax levy. The schedule reflects payments tied to previously issued bonds, including those authorized through recent voter-approved initiatives such as Proposition I (2022) and Proposition O (2025).

School Year	6611 - Principal (Bonded Indebtedness)	6621 - Interest (Bonded Indebtedness)
2025-2026	7,775,000	13,480,673
2026-2027	7,925,000	16,738,948
2027-2028	8,750,000	16,972,499
2028-2029	9,530,000	16,614,099
2029-2030	10,585,000	16,341,849
2030-2031	11,515,000	16,009,449
2031-2032	12,790,000	15,514,624
2032-2033	13,815,000	15,055,774
2033-2034	15,290,000	14,547,624
2034-2035	16,490,000	13,953,439
2035-2036	18,050,000	13,297,704
2036-2037	19,445,000	12,569,800
2037-2038	21,265,000	11,707,313
2038-2039	22,970,000	10,703,963
2039-2040	25,195,000	9,541,341
2040-2041	27,165,000	8,220,128
2041-2042	29,540,000	6,917,688
2042-2043	31,800,000	5,404,869
2043-2044	34,955,000	3,789,557

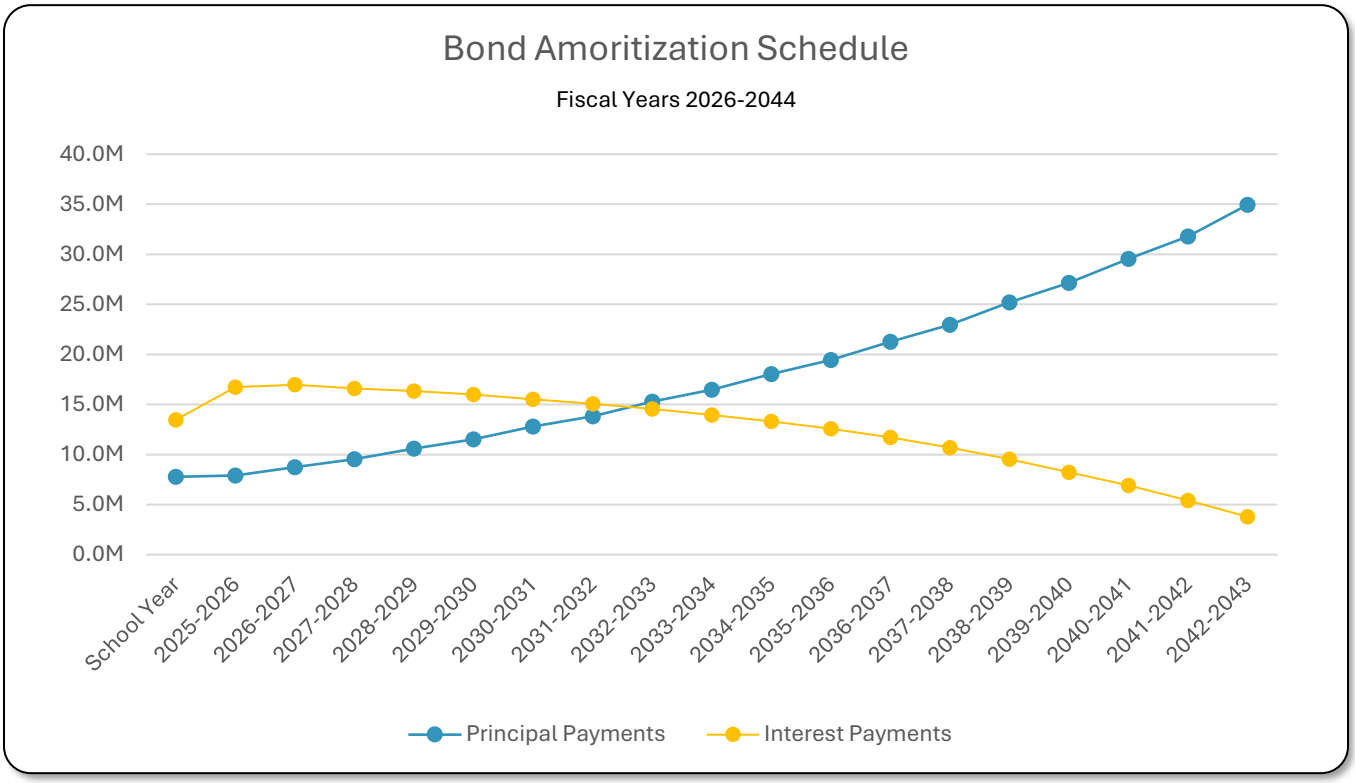
Over the next two decades, the Park Hill School District is projected to make a total of approximately $477 million in debt service payments, composed of both principal and interest. Annual debt service begins at $21.26 million in 2025–2026 and peaks at $34.96 million in principal and $3.79 million in interest in the final year, 2043–2044. The payment structure is front-loaded with higher interest payments early in the amortization period—typical of bond repayment schedules—gradually shifting to predominantly principal repayment in the later years.

This schedule reflects the district's strategic approach to financing long-term capital improvements while maintaining stable tax rates. The structure is designed to align with the district's assessed valuation growth and long-range financial capacity, ensuring that sufficient revenues will be available through the debt service levy to meet obligations without requiring rate increases.

Importantly, the Debt Service Fund is legally restricted to making bond payments and cannot be used for operational or instructional expenses. However, as future bond proposals are considered, this schedule will play a critical role in determining the district's available capacity for additional debt, its credit rating, and long-term financial sustainability. Monitoring these obligations is essential to maintaining the district's strong financial position and protecting taxpayers from unexpected rate fluctuations.

AMORTIZATION TREND

The chart below illustrates the bond amortization schedule for the Park Hill School District from fiscal year 2026 through 2043, showing annual payments for both principal and interest associated with the district's outstanding general obligation bonds.



The graph highlights a common debt repayment pattern: interest payments are higher in the early years, while principal payments gradually increase over time. Interest costs begin above $16 million and steadily decline, falling below $5 million by the final year. Conversely, principal payments start around $8 million and rise significantly, peaking at approximately $35 million in 2043. This shifting structure reflects a back-loaded principal repayment strategy, allowing the district to manage near-term debt costs while aligning higher future payments with projected growth in assessed valuation and revenue capacity. Understanding this trend is essential for long-term financial planning and sustaining the district's debt service levy without rate increases.

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:

- Belton 124
- Blue Springs R-IV
- Clayton
- Fort Osage
- Fox C-6
- Grain Valley
- Lee's Summit R-VII
- Liberty 53
- Mehlville R-IX
- Nixa Public Schools
- North Kansas City 74
- Orchard Farm R-V
- Ozark
- Park Hill
- Parkway C-2
- Platte Co. R-III
- Raymore-Peculiar R-II
- St. Charles R-VI
- St. Joseph
- Washington
- Wentzville R-IV

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	2020	2021	2022	2023	2024
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
NIXA PUBLIC SCHOOLS	Accredited	Accredited	Accredited	Accredited	Accredited

District	2020	2021	2022	2023	2024
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	2020	2021	2022	2023	2024
BELTON 124	303	250	276	243	234
BLUE SPRINGS R-IV	192	166	179	198	175
CLAYTON	89	72	73	75	82
FORT OSAGE	143	121	116	121	134
FOX C-6	183	105	126	120	131
GRAIN VALLEY	91	87	91	90	87
LEE'S SUMMIT R-VII	315	296	300	311	284
LIBERTY 53	269	238	213	228	249
MEHLVILLE R-IX	334	206	271	288	302
NIXA PUBLIC SCHOOLS	269	223	242	256	287
NORTH KANSAS CITY 74	711	518	772	850	859
ORCHARD FARM R-V	191	143	199	214	219
OZARK	160	123	124	110	118
PARK HILL	438	304	329	399	398
PARKWAY C-2	351	163	398	326	329
PLATTE CO. R-III	85	65	61	74	87
RAYMORE-PECULIAR R-II	173	105	164	177	166
ST. CHARLES R-VI	301	189	231	257	261
ST. JOSEPH	229	196	243	348	382
WASHINGTON	132	94	117	124	126
WENTZVILLE R-IV	421	345	390	406	394

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	2020	2021	2022	2023	2024
BELTON 124	4,386	4,334	4,213	4,108	4,092
BLUE SPRINGS R-IV	14,488	14,537	14,621	14,448	14,596
CLAYTON	2618	2524	2412	2,368	2,427
FORT OSAGE	4,900	4,748	4,693	4,734	4,663
FOX C-6	11,150	10,920	10,787	10,604	10,362
GRAIN VALLEY	4,404	4,414	4,467	4,430	4,370
LEE'S SUMMIT R-VII	17,907	17,503	17,541	17,470	17,517
LIBERTY 53	12,552	12,563	12,447	12,378	12,158
MEHLVILLE R-IX	9,963	9,765	9,914	9,815	9,873
NIXA PUBLIC SCHOOLS	6,212	6,173	6,391	6,473	6,456
NORTH KANSAS CITY 74	20,434	20,255	20,419	20,544	20,696
ORCHARD FARM R-V	1,942	2,016	2,122	2,166	2,297
OZARK	5754	5688	5927	5,945	5,902
PARK HILL	11,707	11,692	11,695	11,645	11,569
PARKWAY C-2	17,525	17,137	16,997	16,821	16,602
PLATTE CO. R-III	4,256	4,205	4,214	4,212	4,265
RAYMORE-PECULIAR R-II	6,292	6,187	6,248	6,202	6,155
ST. CHARLES R-VI	4,742	4,617	4,613	4,589	4,493
ST. JOSEPH	10,732	10,460	10,295	10,256	10,156
WASHINGTON	3,923	3,755	3,685	3,623	3,456
WENTZVILLE R-IV	17,323	17,078	17,359	17,611	17,561

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	2020	2021	2022	2023	2024
BELTON 124	87.0%	88.5%	73.3%	76.6%	78.6%
BLUE SPRINGS R-IV	88.2%	88.2%	85.4%	81.7%	84.3%
FOX C-6	85.9%	84.4%	75.8%	78.0%	77.1%
LEE'S SUMMIT R-VII	90.2%	80.3%	86.8%	85.2%	85.8%
LIBERTY 53	89.9%	93.2%	81.8%	80.8%	84.4%
MEHLVILLE R-IX	89.1%	83.8%	79.4%	80.5%	84.4%
NIXA PUBLIC SCHOOLS	88.4%	89.7%	86.6%	85.1%	86.9%
NORTH KANSAS CITY 74	87.1%	98.3%	81.5%	77.1%	79.9%
ORCHARD FARM R-V	90.5%	90.3%	81.9%	82.1%	82.6%
PARK HILL	86.4%	86.9%	80.4%	76.8%	78.6%
PARKWAY C-2	89.2%	84.2%	83.6%	82.9%	84.9%
PLATTE CO. R-III	87.4%	86.7%	81.6%	76.5%	77.8%
RAYMORE-PECULIAR R-II	89.2%	85.6%	85.4%	82.5%	83.5%

District	2020	2021	2022	2023	2024
ST. CHARLES R-VI	85.8%	82.8%	77.7%	80.3%	81.4%
ST. JOSEPH	84.3%	75.1%	70.5%	74.3%	72.3%
WASHINGTON	87.4%	89.2%	80.3%	81.6%	84.0%
WENTZVILLE R-IV	87.2%	80.7%	76.5%	78.2%	79.5%
OZARK	89.2%	85.6%	84.8%	82.2%	83.8%
CLAYTON	92.2%	94.1%	88.2%	86.8%	89.1%
FORT OSAGE	79.3%	80.0%	70.6%	68.8%	72.5%
GRAIN VALLEY	89.1%	77.8%	81.5%	82.6%	83.5%

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	2020	2021	2022	2023	2024
BELTON 124	55.10%	40.00%	35.00%	48.40%	56.70%
BLUE SPRINGS R-IV	28.30%	29.60%	13.70%	26.90%	28.20%
FOX C-6	28.80%	24.80%	19.90%	27.50%	28.60%
LEE'S SUMMIT R-VII	19.30%	20.50%	12.70%	19.70%	22.20%
LIBERTY 53	19.20%	16.00%	14.40%	20.40%	21.60%
MEHLVILLE R-IX	27.20%	28.50%	18.10%	26.00%	28.80%
NIXA PUBLIC SCHOOLS	29.80%	27.40%	24.70%	25.60%	22.30%
NORTH KANSAS CITY 74	47.10%	38.80%	32.40%	45.80%	47.40%
ORCHARD FARM R-V	32.00%	20.30%	16.30%	24.30%	25.70%
PARK HILL	27.10%	20.50%	16.60%	26.00%	27.10%
PARKWAY C-2	18.50%	19.90%	12.60%	19.00%	17.80%
PLATTE CO. R-III	21.30%	22.40%	21.50%	20.50%	22.00%
RAYMORE-PECULIAR R-II	26.70%	29.20%	28.90%	29.70%	28.50%
ST. CHARLES R-VI	39.20%	28.60%	26.80%	35.00%	39.00%
ST. JOSEPH	70.50%	69.20%	69.00%	73.40%	76.10%
WASHINGTON	30.80%	21.50%	20.80%	25.40%	26.20%
WENTZVILLE R-IV	16.70%	12.90%	10.00%	14.80%	15.10%
OZARK	34.90%	25.70%	19.70%	29.80%	32.20%
CLAYTON	9.30%	6.20%	6.60%	9.10%	7.50%
FORT OSAGE	52.90%	48.70%	42.40%	50.10%	50.10%
GRAIN VALLEY	24.10%	20.70%	19.80%	22.80%	23.90%

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.

District	2020	2021	2022	2023	2024
BELTON 124	90.09%	90.33%	87.43%	90.35%	90.99%
BLUE SPRINGS R-IV	95.51%	96.45%	97.39%	96.06%	97.90%
FOX C-6	91.14%	89.16%	88.47%	91.47%	92.85%
LEE'S SUMMIT R-VII	95.60%	93.91%	95.96%	92.99%	92.43%
LIBERTY 53	94.97%	96.08%	96.35%	93.17%	95.13%
MEHLVILLE R-IX	93.05%	93.24%	90.10%	93.06%	94.06%
NIXA PUBLIC SCHOOLS	92.19%	91.91%	87.04%	94.53%	95.98%
NORTH KANSAS CITY 74	95.67%	95.06%	96.89%	96.42%	97.39%
ORCHARD FARM R-V	95.00%	97.62%	91.30%	90.91%	91.93%
PARK HILL	92.87%	92.86%	91.06%	88.68%	90.61%
PARKWAY C-2	92.27%	92.29%	94.01%	94.57%	95.22%
PLATTE CO. R-III	91.83%	92.01%	91.64%	92.08%	91.55%
RAYMORE-PECULIAR R-II	92.79%	89.25%	91.62%	91.70%	92.36%
ST. CHARLES R-VI	86.51%	84.18%	85.24%	89.01%	90.00%
ST. JOSEPH	79.87%	79.60%	77.63%	76.95%	91.36%
WASHINGTON	92.35%	92.97%	92.41%	92.84%	92.73%
WENTZVILLE R-IV	96.31%	95.50%	95.00%	94.77%	96.05%
OZARK	97.53%	96.30%	97.57%	97.14%	98.58%
CLAYTON	98.25%	99.58%	98.62%	99.50%	97.12%
FORT OSAGE	95.21%	91.43%	92.26%	92.16%	92.95%
GRAIN VALLEY	97.00%	98.30%	97.38%	94.54%	97.34%

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	2020	2021	2022	2023	2024
BELTON 124	0.90%	1.70%	2.80%	1.70%	0.90%
BLUE SPRINGS R-IV	0.50%	0.70%	0.30%	0.20%	0.40%
FOX C-6	1.00%	1.40%	1.10%	4.00%	1.40%
LEE'S SUMMIT R-VII	0.40%	0.60%	0.80%	1.10%	1.10%
LIBERTY 53	0.40%	0.50%	0.90%	1.10%	0.80%
MEHLVILLE R-IX	0.70%	0.90%	1.50%	1.20%	1.80%
NIXA PUBLIC SCHOOLS	1.00%	1.30%	1.30%	1.10%	*
NORTH KANSAS CITY 74	0.90%	0.40%	0.40%	0.40%	0.30%
ORCHARD FARM R-V	1.10%	*	1.80%	2.20%	1.30%
PARK HILL	0.90%	1.50%	1.40%	1.80%	2.30%
PARKWAY C-2	0.30%	0.60%	0.90%	1.00%	0.90%
PLATTE CO. R-III	1.00%	1.20%	2.30%	1.60%	1.40%
RAYMORE-PECULIAR R-II	1.70%	1.80%	2.40%	1.60%	2.50%
ST. CHARLES R-VI	1.30%	4.10%	2.80%	2.30%	2.30%
ST. JOSEPH	2.90%	7.60%	6.30%	3.40%	1.50%

District	2020	2021	2022	2023	2024
WASHINGTON	0.80%	1.70%	1.80%	1.30%	1.40%
WENTZVILLE R-IV	0.70%	0.80%	1.30%	1.00%	1.00%
OZARK	0.50%	1.00%	0.70%	0.80%	0.60%
CLAYTON	*	*	*	*	*
FORT OSAGE	*	*	0.60%	1.00%	0.60%
GRAIN VALLEY	*	0.70%	0.70%	0.70%	0.90%

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	2020	2021	2022	2023	2024
BELTON 124	57.80%	56.30%	60.20%	51.90%	48.60%
BLUE SPRINGS R-IV	72.30%	69.40%	63.20%	63.40%	63.80%
FOX C-6	71.70%	60.80%	62.50%	58.20%	61.20%
LEE'S SUMMIT R-VII	78.70%	75.80%	71.90%	74.40%	75.40%
LIBERTY 53	71.00%	73.00%	67.90%	69.10%	73.20%
MEHLVILLE R-IX	64.10%	71.80%	68.20%	70.00%	68.00%
NIXA PUBLIC SCHOOLS	72.60%	73.00%	67.00%	62.30%	68.10%
NORTH KANSAS CITY 74	64.10%	58.70%	54.40%	50.10%	54.90%
ORCHARD FARM R-V	67.80%	66.80%	65.10%	57.20%	73.30%
PARK HILL	64.10%	75.10%	68.50%	69.40%	68.80%
PARKWAY C-2	90.40%	87.60%	84.60%	80.30%	84.70%
PLATTE CO. R-III	64.10%	78.60%	53.80%	62.60%	61.40%
RAYMORE-PECULIAR R-II	72.50%	60.80%	64.30%	54.80%	55.30%
ST. CHARLES R-VI	71.20%	64.70%	66.10%	65.60%	50.00%
ST. JOSEPH	58.50%	49.80%	50.90%	46.90%	49.10%
WASHINGTON	66.30%	61.50%	58.50%	58.40%	60.80%
WENTZVILLE R-IV	64.10%	73.80%	66.60%	68.20%	65.80%
OZARK	70.80%	62.80%	66.90%	65.20%	64.60%
CLAYTON	88.80%	92.10%	92.80%	93.50%	89.30%
FORT OSAGE	48.00%	39.20%	43.50%	43.60%	39.80%
GRAIN VALLEY	64.50%	64.80%	60.50%	58.20%	61.20%

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
District	**2020**	**2021**	**2022**	**2023**	**2024**
BELTON 124	78.20%	95.50%	96.30%	99.00%	96.00%
BLUE SPRINGS R-IV	89.40%	97.00%	93.90%	96.10%	97.20%
FOX C-6	84.00%	78.80%	86.50%	86.60%	89.80%
LEE'S SUMMIT R-VII	96.40%	93.80%	91.70%	92.80%	94.30%
LIBERTY 53	76.30%	92.50%	89.40%	93.60%	95.60%
MEHLVILLE R-IX	86.00%	92.00%	92.30%	94.30%	93.80%
NIXA PUBLIC SCHOOLS	10.40%	93.80%	91.10%	90.80%	94.60%
NORTH KANSAS CITY 74	88.80%	92.30%	95.00%	92.90%	92.10%
ORCHARD FARM R-V	75.00%	92.80%	92.60%	86.40%	99.30%
PARK HILL	89.00%	95.10%	94.50%	90.00%	93.70%
PARKWAY C-2	92.40%	93.70%	94.50%	90.90%	95.40%
PLATTE CO. R-III	29.20%	96.70%	73.70%	90.70%	96.70%
RAYMORE-PECULIAR R-II	54.20%	88.20%	85.00%	92.60%	92.90%
ST. CHARLES R-VI	93.40%	91.00%	93.70%	98.70%	51.70%
ST. JOSEPH	86.30%	88.70%	87.50%	92.20%	92.50%
WASHINGTON	44.10%	93.90%	96.20%	95.50%	95.50%
WENTZVILLE R-IV	87.50%	95.00%	86.60%	90.90%	92.70%

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	2020	2021	2022	2023	2024
BELTON 124	20	21	20	19	18
BLUE SPRINGS R-IV	20	20	20	20	18
FOX C-6	19	19	19	18	19
LEE'S SUMMIT R-VII	18	18	18	17	17
LIBERTY 53	18	18	19	18	18
MEHLVILLE R-IX	15	15	15	15	15
NIXA PUBLIC SCHOOLS	19	19	19	19	19
NORTH KANSAS CITY 74	19	18	17	16	17
ORCHARD FARM R-V	18	20	18	18	18
PARK HILL	17	17	17	17	16
PARKWAY C-2	15	15	15	15	15
PLATTE CO. R-III	18	16	17	17	16
RAYMORE-PECULIAR R-II	19	18	17	17	17
ST. CHARLES R-VI	14	14	13	13	13
ST. JOSEPH	19	18	18	19	17
WASHINGTON	18	16	16	16	15

District	2020	2021	2022	2023	2024
WENTZVILLE R-IV	19	18	19	18	18
OZARK	18	17	18	17	17
CLAYTON	12	12	11	11	12
FORT OSAGE	19	17	17	18	17
GRAIN VALLEY	17	18	18	17	17

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	2020	2021	2022	2023	2024
BELTON 124	157	173	156	152	152
BLUE SPRINGS R-IV	246	244	240	229	203
FOX C-6	237	206	212	204	207
LEE'S SUMMIT R-VII	230	220	217	189	204
LIBERTY 53	217	210	229	209	194
MEHLVILLE R-IX	255	264	268	136	260
NIXA PUBLIC SCHOOLS	199	184	180	170	182
NORTH KANSAS CITY 74	222	218	206	192	205
ORCHARD FARM R-V	139	155	146	99	153
PARK HILL	202	199	189	182	178
PARKWAY C-2	206	197	199	198	194
PLATTE CO. R-III	185	176	176	88	165
RAYMORE-PECULIAR R-II	216	217	212	188	184
ST. CHARLES R-VI	169	165	171	158	140
ST. JOSEPH	204	178	167	164	152
WASHINGTON	180	172	162	149	150
WENTZVILLE R-IV	265	260	268	248	241
OZARK	210	204	225	196	185
CLAYTON	158	150	128	79	128
FORT OSAGE	201	196	193	190	177
GRAIN VALLEY	174	168	170	168	165

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	2020	2021	2022	2023	2024
BELTON 124	13.9	14.8	15.1	14.9	15.3
BLUE SPRINGS R-IV	14	13.9	13.6	13.8	13.7
FOX C-6	14.8	15	15	14.1	14.8
LEE'S SUMMIT R-VII	16.1	16.2	16.2	16.2	16.5

District	2020	2021	2022	2023	2024
LIBERTY 53	14.7	15	15.8	15.9	16.1
MEHLVILLE R-IX	13.9	14.1	13.8	14.4	13.9
NIXA PUBLIC SCHOOLS	13.5	13.5	13.8	13.8	13.5
NORTH KANSAS CITY 74	13.1	13.3	13.3	13.2	13.7
ORCHARD FARM R-V	11.1	11.5	11.2	11.7	11.8
PARK HILL	11.4	14	14.2	14.4	14.6
PARKWAY C-2	15.1	15.3	15.4	15.5	15.8
PLATTE CO. R-III	14.6	14.1	14.2	14.2	14.2
RAYMORE-PECULIAR R-II	13.6	13.8	14	14	14.4
ST. CHARLES R-VI	12.6	12.5	12.3	12.5	12.5
ST. JOSEPH	13.1	12.7	12.9	13.2	12.8
WASHINGTON	13.6	13.1	13.7	14.2	14.1
WENTZVILLE R-IV	12.7	12.7	13	13.3	13.8
OZARK	13.8	13.6	13.6	14	13.9
CLAYTON	17.8	18.3	17.9	18.1	18.8
FORT OSAGE	14.7	14.4	14.2	14.7	14.5
GRAIN VALLEY	12.3	13.2	13.5	13	13.4

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	2020	2021	2022	2023	2024
BELTON 124	69.00%	70.10%	70.90%	68.20%	67.70%
BLUE SPRINGS R-IV	80.00%	77.90%	75.50%	77.20%	76.20%
FOX C-6	69.20%	68.30%	65.70%	61.80%	59.90%
LEE'S SUMMIT R-VII	79.40%	78.30%	82.10%	80.30%	79.80%
LIBERTY 53	78.50%	79.10%	81.70%	82.30%	82.70%
MEHLVILLE R-IX	78.00%	76.10%	73.40%	79.70%	78.20%
NIXA PUBLIC SCHOOLS	65.90%	66.90%	64.50%	68.10%	63.10%
NORTH KANSAS CITY 74	62.90%	62.50%	62.40%	61.90%	61.40%
ORCHARD FARM R-V	73.50%	75.40%	74.00%	79.30%	78.80%
PARK HILL	84.50%	82.70%	83.30%	84.50%	83.00%
PARKWAY C-2	84.30%	86.30%	86.60%	86.30%	85.50%
PLATTE CO. R-III	69.00%	65.40%	65.50%	65.90%	76.40%
RAYMORE-PECULIAR R-II	70.10%	71.10%	70.70%	71.10%	70.80%
ST. CHARLES R-VI	73.80%	75.40%	72.90%	74.10%	72.00%
ST. JOSEPH	54.30%	57.80%	58.50%	60.90%	56.20%
WASHINGTON	54.50%	53.90%	54.70%	60.90%	66.00%
WENTZVILLE R-IV	78.50%	79.50%	80.60%	81.00%	82.20%
OZARK	58.10%	74.90%	58.00%	57.60%	54.90%
CLAYTON	94.50%	96.20%	94.90%	94.50%	95.60%

District	2020	2021	2022	2023	2024
FORT OSAGE	63.30%	61.40%	59.60%	60.90%	75.00%
GRAIN VALLEY	69.90%	72.70%	73.40%	72.70%	71.20%

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	2020	2021	2022	2023	2024
BELTON 124	$53,414	$54,559	$57,365	$60,074	$61,093
BLUE SPRINGS R-IV	$61,755.00	$62,516.00	$60,355.00	$66,062.00	$67,744
FOX C-6	$60,262	$60,612	$60,573	$63,451	$66,101
LEE'S SUMMIT R-VII	$63,471	$64,211	$66,149	$67,715	$71,680
LIBERTY 53	$59,852	$60,482	$59,891	$63,362	$68,215
MEHLVILLE R-IX	$60,544	$61,812	$62,237	$64,235	$69,008
NIXA PUBLIC SCHOOLS	$50,344	$51,196	$52,379	$54,325	$54,664
NORTH KANSAS CITY 74	$58,897	$59,337	$61,633	$63,825	$65,311
ORCHARD FARM R-V	$60,971	$62,761	$63,731	$65,055	$65,575
PARK HILL	$61,929	$62,170	$63,407	$66,293	$66,896
PARKWAY C-2	$71,171	$72,305	$73,417	$74,769	$76,114
PLATTE CO. R-III	$56,985	$56,600	$58,287	$61,106	$61,962
RAYMORE-PECULIAR R-II	$53,131	$53,724	$54,693	$55,283	$59,967
ST. CHARLES R-VI	$57,587	$58,834	$58,884	$61,331	$62,843
ST. JOSEPH	$50,227	$49,447	$50,819	$52,984	$53,087
WASHINGTON	$51,567	$51,406	$53,374	$56,211	$57,392
WENTZVILLE R-IV	$60,822	$63,717	$64,112	$64,448	$69,127
OZARK	$50,797	$50,852	$52,625	$54,830	$54,848
CLAYTON	$79,897	$81,275	$81,628	$83,181	$88,451
FORT OSAGE	$55,943	$56,035	$57,128	$61,480	$64,594
GRAIN VALLEY	$50,748	$52,140	$53,327	$53,487	$55,235

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

District	2020	2021	2022	2023	2024
BELTON 124	$112,002	$119,419	$125,576	$129,366	$128,784
BLUE SPRINGS R-IV	$107,579	$122,068	$121,388	$122,904	$118,814
FOX C-6	$113,806	$113,240	$112,852	$112,928	$115,184
LEE'S SUMMIT R-VII	$107,960	$112,771	$111,977	$108,789	$119,017
LIBERTY 53	$112,143	$112,296	$115,957	$116,669	$123,251
MEHLVILLE R-IX	$108,619	$113,052	$116,871	$120,558	$131,381

District	2020	2021	2022	2023	2024
NIXA PUBLIC SCHOOLS	$95,224	$96,034	$98,957	$103,274	$103,838
NORTH KANSAS CITY 74	$113,619	$113,305	$118,435	$121,028	$127,225
ORCHARD FARM R-V	$122,246	$127,032	$116,574	$107,265	$126,811
PARK HILL	$109,643	$108,296	$110,259	$113,875	$117,568
PARKWAY C-2	$122,009	$120,841	$123,514	$125,454	$128,732
PLATTE CO. R-III	$108,043	$110,666	$115,089	$116,225	$112,920
RAYMORE-PECULIAR R-II	$106,267	$106,968	$108,911	$108,817	$115,783
ST. CHARLES R-VI	$120,637	$121,366	$127,556	$122,178	$119,012
ST. JOSEPH	$95,221	$92,964	$94,652	$97,038	$97,768
WASHINGTON	$101,162	$102,602	$103,062	$103,342	$105,265
WENTZVILLE R-IV	$111,103	$114,777	$117,607	$114,299	$118,248
OZARK	$95,821	$96,132	$103,328	$107,936	$108,649
CLAYTON	$132,837	$135,687	$131,728	$116,515	$143,577
FORT OSAGE	$105,228	$104,652	$107,744	$110,590	$110,153
GRAIN VALLEY	$97,047	$97,629	$100,056	$93,052	$102,744

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

District	2020	2021	2022	2023	2024
BELTON 124	$10,580.63	$10,222.69	$12,737.87	$13,540.89	$14,698.39
BLUE SPRINGS R-IV	$10,245.33	$10,918.95	$11,468.38	$12,692.36	$13,169.72
FOX C-6	$9,248.63	$9,735.56	$10,232.87	$11,322.36	$11,785.07
LEE'S SUMMIT R-VII	$11,248.01	$12,114.43	$12,491.67	$13,231.83	$14,390.82
LIBERTY 53	$10,912.61	$11,201.16	$11,984.39	$12,583.46	$14,124.26
MEHLVILLE R-IX	$9,591.94	$10,081.52	$10,903.04	$11,489.45	$12,528.70
NIXA PUBLIC SCHOOLS	$8,878.19	$9,586.29	$9,927.92	$10,149.78	$10,961.74
NORTH KANSAS CITY 74	$11,091.13	$12,154.09	$13,199.27	$13,468.44	$14,079.66
ORCHARD FARM R-V	$12,841.36	$13,206.14	$13,269.36	$13,725.46	$14,019.00
PARK HILL	$12,340.10	$13,020.24	$13,721.99	$15,061.97	$15,242.20
PARKWAY C-2	$12,489.60	$12,837.39	$13,685.63	$13,417.45	$14,219.14
PLATTE CO. R-III	$9,806.77	$10,729.49	$11,422.49	$12,038.89	$13,188.84
RAYMORE-PECULIAR R-II	$9,816.06	$10,686.30	$11,482.46	$11,414.32	$12,740.98
ST. CHARLES R-VI	$14,499.01	$15,378.97	$16,716.63	$17,932.76	$18,343.04
ST. JOSEPH	$10,308.92	$10,954.83	$11,217.03	$12,133.24	$13,230.82
WASHINGTON	$11,252.56	$12,726.56	$13,162.90	$13,273.16	$14,516.55
WENTZVILLE R-IV	$10,487.73	$11,625.85	$12,089.33	$12,284.82	$13,275.31
OZARK	$8,948.47	$9,599.58	$10,359.15	$11,023.09	$11,361.99
CLAYTON	$18,342.95	$19,650.27	$21,397.56	$22,353.70	$23,500.31
FORT OSAGE	$10,024.71	$10,075.44	$11,758.94	$12,235.42	$13,449.98
GRAIN VALLEY	$9,577.35	$9,898.31	$10,404.70	$10,878.59	$11,887.32

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	2020	2021	2022	2023	2024
BELTON 124	5.4320	5.4119	5.4119	5.4119	5.4119
BLUE SPRINGS R-IV	5.7286	5.7286	5.7286	5.7286	5.0635
FOX C-6	4.5272	4.5071	3.6326	4.2617	4.2680
LEE'S SUMMIT R-VII	5.8811	5.4705	5.4337	5.3089	4.7112
LIBERTY 53	6.0950	6.4550	5.5677	5.9277	5.9277
MEHLVILLE R-IX	4.1480	3.8056	3.6598	3.6784	3.9680
NIXA PUBLIC SCHOOLS	4.2896	4.7000	4.5032	4.5091	4.5091
NORTH KANSAS CITY 74	6.4235	6.2029	5.6663	5.6945	5.6011
ORCHARD FARM R-V	4.5695	4.6002	5.0576	5.0562	4.8749
PARK HILL	5.3955	5.3955	5.3955	5.3955	8.0955
PARKWAY C-2	4.3872	4.1424	4.0032	3.9981	3.7885
PLATTE CO. R-III	5.0193	5.0193	5.0193	5.0193	5.0193
RAYMORE-PECULIAR R-II	5.3622	5.1823	5.0302	5.0302	5.0302
ST. CHARLES R-VI	5.3412	5.1616	4.9492	4.9495	4.5578
ST. JOSEPH	3.6304	4.3398	4.3744	4.3451	4.3207
WASHINGTON	4.1862	4.1743	4.0345	4.0452	4.0471
WENTZVILLE R-IV	4.9836	5.2486	5.0416	5.0428	4.6532
OZARK	4.1400	4.1400	4.1400	4.1400	4.1400
CLAYTON	4.4992	4.4134	4.3534	4.3516	4.1886
FORT OSAGE	6.3700	6.3700	6.3700	6.3700	6.2500
GRAIN VALLEY	4.9970	5.1059	4.9263	4.9271	4.4882

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	2020	2021	2022	2023	2024
BELTON 124	$391,812,056	$401,043,398	$447,382,995	$444,376,843	$513,443,840
BLUE SPRINGS R-IV	$1,721,867,538	$1,659,299,029	$1,813,610,615	$1,920,168,983	$2,371,546,590
FOX C-6	$1,013,297,185	$1,035,808,800	$1,158,157,897	$1,207,889,025	$1,292,836,182
LEE'S SUMMIT R-VII	$2,370,651,227	$2,324,534,931	$2,535,181,778	$2,708,821,227	$3,385,381,197
LIBERTY 53	$1,069,787,061	$1,093,514,313	$1,380,666,152	$1,494,125,314	$1,686,719,532
MEHLVILLE R-IX	$2,053,856,480	$2,056,835,540	$2,167,420,260	$2,289,349,540	$2,608,079,050
NIXA	$507,202,241	$530,845,545	$601,955,808	$644,542,010	$712,183,096
NORTH KANSAS CITY	$2,398,877,044	$2,449,251,711	$2,796,952,676	$2,943,299,629	$3,337,633,843
ORCHARD FARM R-V	$407,373,155	$436,008,005	$500,042,792	$535,184,126	$624,851,599
PARK HILL	$1,881,727,803	$1,924,679,725	$2,124,870,381	$2,182,994,392	$2,377,094,793
PARKWAY C-2	$5,168,617,150	$5,234,810,070	$5,519,012,730	$5,702,166,620	$6,389,932,630
PLATTE CO. R-III	$583,856,007	$601,392,497	$679,813,642	$710,210,714	$793,017,524

District	2020	2021	2022	2023	2024
RAYMORE-PECULIAR	$642,824,243	$667,301,296	$717,332,009	$752,188,867	$885,827,281
ST. CHARLES R-VI	$1,119,964,267	$1,127,138,329	$1,195,823,498	$1,242,496,094	$1,455,417,576
ST. JOSEPH	$1,116,295,741	$1,122,544,711	$1,151,537,572	$1,203,093,941	$1,212,829,620
WASHINGTON	$820,866,296	$828,379,655	$909,185,599	$959,419,535	$989,820,219
WENTZVILLE R-IV	$2,238,536,661	$2,351,865,527	$2,613,963,218	$2,798,254,815	$3,379,297,059
OZARK	$497,221,631	$516,923,716	$577,685,279	$618,450,887	$678,619,545
CLAYTON	$1,309,893,760	$1,316,001,870	$1,349,562,370	$1,379,835,110	$1,503,040,590
FORT OSAGE	$318,259,729	$312,068,062	$354,517,322	$379,187,946	$482,674,590
GRAIN VALLEY	$365,427,418	$364,984,345	$409,146,631	$459,728,481	$567,445,737

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	2020	2021	2022	2023	2024
BELTON 124	46.60%	45.69%	46.64%	47.05%	49.95%
BLUE SPRINGS R-IV	60.39%	55.24%	63.36%	61.76%	66.22%
FOX C-6	50.82%	50.92%	50.87%	52.26%	52.29%
LEE'S SUMMIT R-VII	63.16%	64.58%	61.51%	62.50%	65.68%
LIBERTY 53	53.59%	52.88%	51.94%	56.51%	61.28%
MEHLVILLE R-IX	79.98%	77.74%	73.83%	75.37%	79.32%
NIXA PUBLIC SCHOOLS	46.76%	43.87%	44.56%	49.28%	52.05%
NORTH KANSAS CITY 74	62.26%	60.41%	57.72%	63.38%	61.90%
ORCHARD FARM R-V	68.21%	67.54%	63.51%	68.04%	68.91%
PARK HILL	71.14%	69.01%	65.09%	69.77%	74.13%
PARKWAY C-2	93.75%	92.52%	87.96%	91.00%	90.96%
PLATTE CO. R-III	64.28%	71.57%	59.59%	58.78%	63.25%
RAYMORE-PECULIAR R-II	54.62%	55.08%	53.43%	54.41%	57.36%
ST. CHARLES R-VI	78.13%	75.15%	77.70%	76.84%	70.91%
ST. JOSEPH	50.42%	49.33%	48.67%	47.85%	52.08%
WASHINGTON	76.80%	74.55%	71.59%	72.23%	76.42%
WENTZVILLE R-IV	55.57%	56.72%	55.79%	59.26%	61.24%
OZARK	45.24%	44.23%	45.95%	46.55%	48.50%
CLAYTON	96.69%	95.26%	93.06%	94.97%	96.05%
FORT OSAGE	42.51%	47.06%	41.50%	44.17%	50.45%
GRAIN VALLEY	44.49%	43.93%	43.47%	46.12%	50.18%

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

District	2020	2021	2022	2023	2024
BELTON 124	44.72%	43.02%	38.02%	37.72%	38.29%
BLUE SPRINGS R-IV	34.59%	33.03%	28.31%	31.97%	27.46%
FOX C-6	43.65%	41.20%	40.52%	39.30%	38.46%
LEE'S SUMMIT R-VII	32.98%	28.92%	29.97%	29.83%	28.97%
LIBERTY 53	42.24%	41.49%	40.08%	37.76%	35.37%
MEHLVILLE R-IX	17.46%	16.43%	16.46%	16.91%	15.24%
NIXA PUBLIC SCHOOLS	47.64%	46.63%	44.32%	41.62%	42.03%
NORTH KANSAS CITY 74	30.58%	28.45%	29.13%	28.17%	27.90%
ORCHARD FARM R-V	28.33%	26.90%	25.42%	27.58%	27.87%
PARK HILL	25.20%	25.26%	24.22%	22.81%	22.27%
PARKWAY C-2	4.58%	4.67%	4.61%	5.53%	5.21%
PLATTE CO. R-III	31.40%	23.05%	33.23%	32.92%	31.46%
RAYMORE-PECULIAR R-II	41.52%	35.79%	39.22%	37.17%	35.49%
ST. CHARLES R-VI	16.55%	16.61%	15.18%	16.54%	16.78%
ST. JOSEPH	40.33%	37.91%	31.73%	33.44%	33.90%
WASHINGTON	16.91%	16.40%	14.87%	15.95%	17.04%
WENTZVILLE R-IV	41.72%	38.72%	38.05%	36.88%	33.59%
OZARK	49.29%	47.88%	40.44%	45.18%	42.79%
CLAYTON	2.63%	2.88%	3.41%	3.56%	2.79%
FORT OSAGE	47.30%	40.56%	41.20%	41.23%	40.66%
GRAIN VALLEY	50.78%	47.63%	47.90%	46.42%	44.18%

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 are also provided, as required by federal law.

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

District	2020	2021	2022	2023	2024
BELTON 124	N/A	39.90%	41.00%	42.40%	39.90%
BLUE SPRINGS R-IV	N/A	59.10%	55.20%	56.70%	51.50%
FOX C-6	N/A	53.50%	54.00%	51.90%	54.50%
LEE'S SUMMIT R-VII	N/A	52.50%	48.70%	46.60%	48.20%
LIBERTY 53	N/A	54.50%	51.70%	51.60%	50.10%
MEHLVILLE R-IX	N/A	50.70%	51.80%	46.50%	51.70%
NIXA PUBLIC SCHOOLS	N/A	60.60%	62.80%	61.60%	56.60%
NORTH KANSAS CITY 74	N/A	44.10%	45.50%	43.40%	41.10%
ORCHARD FARM R-V	N/A	39.80%	50.60%	52.50%	54.70%
PARK HILL	N/A	50.60%	51.60%	49.30%	49.40%
PARKWAY C-2	N/A	60.60%	58.30%	62.60%	59.70%

District	2020	2021	2022	2023	2024
PLATTE CO. R-III	N/A	66.20%	58.50%	61.00%	56.60%
RAYMORE-PECULIAR R-II	N/A	52.10%	53.30%	50.80%	41.50%
ST. CHARLES R-VI	N/A	56.00%	49.50%	47.90%	52.10%
ST. JOSEPH	N/A	35.10%	35.40%	32.80%	33.50%
WASHINGTON	N/A	58.50%	48.00%	41.70%	45.70%
WENTZVILLE R-IV	N/A	48.40%	48.10%	48.80%	51.70%
OZARK	N/A	58.70%	55.10%	54.00%	56.20%
CLAYTON	N/A	78.40%	73.20%	75.90%	71.60%
FORT OSAGE	N/A	45.00%	38.00%	37.10%	32.10%
GRAIN VALLEY	N/A	54.60%	53.60%	58.80%	49.20%

8th Grade Mathematics: % Student Proficient or Advanced

District	2020	2021	2022	2023	2024
BELTON 124	N/A	26.10%	28.70%	31.40%	24.50%
BLUE SPRINGS R-IV	N/A	32.50%	43.40%	43.70%	40.70%
FOX C-6	N/A	15.30%	30.90%	33.10%	32.80%
LEE'S SUMMIT R-VII	N/A	25.00%	38.50%	40.50%	37.90%
LIBERTY 53	N/A	20.20%	28.00%	27.00%	25.50%
MEHLVILLE R-IX	N/A	*	19.50%	15.40%	24.80%
NIXA PUBLIC SCHOOLS	N/A	64.80%	68.10%	62.00%	61.10%
NORTH KANSAS CITY 74	N/A	20.70%	24.50%	24.00%	26.60%
ORCHARD FARM R-V	N/A	*	39.60%	38.20%	40.70%
PARK HILL	N/A	23.50%	35.10%	25.10%	31.60%
PARKWAY C-2	N/A	23.80%	39.40%	41.70%	44.00%
PLATTE CO. R-III	N/A	29.30%	45.40%	63.10%	41.50%
RAYMORE-PECULIAR R-II	N/A	52.80%	22.60%	22.20%	26.70%
ST. CHARLES R-VI	N/A	52.80%	45.00%	34.70%	30.50%
ST. JOSEPH	N/A	15.60%	19.20%	14.80%	16.00%
WASHINGTON	N/A	25.80%	27.20%	31.30%	35.20%
WENTZVILLE R-IV	N/A	41.40%	43.70%	42.50%	47.00%
OZARK	N/A	45.00%	50.70%	47.00%	50.20%
CLAYTON	N/A	64.30%	54.80%	43.00%	57.30%
FORT OSAGE	N/A	*	*	22.30%	20.20%
GRAIN VALLEY	N/A	*	41.40%	46.90%	50.20%

8th Grade Science: % Student Proficient or Advanced

District	2020	2021	2022	2023	2024
BELTON 124	N/A	29.90%	28.20%	36.80%	30.10%

District	2020	2021	2022	2023	2024
BLUE SPRINGS R-IV	N/A	50.90%	49.60%	50.00%	44.60%
FOX C-6	N/A	42.80%	41.90%	46.00%	43.60%
LEE'S SUMMIT R-VII	N/A	44.60%	45.70%	47.20%	42.70%
LIBERTY 53	N/A	47.70%	42.30%	42.80%	39.50%
MEHLVILLE R-IX	N/A	39.00%	41.20%	38.70%	42.30%
NIXA PUBLIC SCHOOLS	N/A	54.20%	58.20%	57.80%	52.80%
NORTH KANSAS CITY 74	N/A	33.70%	40.90%	38.30%	37.20%
ORCHARD FARM R-V	N/A	34.70%	42.40%	38.80%	29.30%
PARK HILL	N/A	48.00%	45.00%	43.20%	40.40%
PARKWAY C-2	N/A	50.00%	54.70%	53.60%	52.20%
PLATTE CO. R-III	N/A	50.40%	48.60%	44.00%	38.40%
RAYMORE-PECULIAR R-II	N/A	42.40%	42.60%	37.10%	31.60%
ST. CHARLES R-VI	N/A	50.90%	47.30%	46.60%	38.90%
ST. JOSEPH	N/A	22.50%	24.30%	24.70%	27.60%
WASHINGTON	N/A	47.40%	43.00%	43.30%	38.40%
WENTZVILLE R-IV	N/A	43.40%	46.00%	50.50%	47.50%
OZARK	N/A	45.50%	50.70%	50.20%	50.70%
CLAYTON	N/A	66.80%	71.10%	74.90%	65.30%
FORT OSAGE	N/A	37.50%	33.40%	31.90%	28.20%
GRAIN VALLEY	N/A	44.20%	46.20%	54.20%	41.50%

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	2020	2021	2022	2023	2024
BELTON 124	20.8	20.9	19.1	19.2	19.4
BLUE SPRINGS R-IV	21.4	21.8	20.9	21.3	19.7
FOX C-6	20.8	20.6	19.7	20.0	20.4
LEE'S SUMMIT R-VII	21.5	22.8	22.7	22.1	22.3
LIBERTY 53	21.6	22.9	22.9	20.8	20.9
MEHLVILLE R-IX	21.0	21.1	20.4	20.2	19.7
NIXA PUBLIC SCHOOLS	23.3	22.7	22.3	21.9	22.7
NORTH KANSAS CITY 74	19.5	19.4	18.6	18.3	18.1
ORCHARD FARM R-V	22.1	20.2	20.0	21.5	19.9
PARK HILL	22.4	22.5	21.6	21.6	21.9
PARKWAY C-2	23.8	25.5	22.7	22.7	21.8
PLATTE CO. R-III	23.0	22.2	21.9	21.7	21.8
RAYMORE-PECULIAR R-II	21.9	21.3	20.8	20.5	21.2
ST. CHARLES R-VI	21.5	21.5	21.6	21.7	21.3
ST. JOSEPH	20.8	21.6	20.5	20.4	20.4
WASHINGTON	20.2	23.3	21.6	21.9	21.5

District	2020	2021	2022	2023	2024
WENTZVILLE R-IV	22.9	22.9	22.7	22.2	22.2
OZARK	22.1	22.4	22.2	22.1	21.5
CLAYTON	26.9	26.2	28.4	27.0	26.7
FORT OSAGE	20.5	19.7	19.0	19.6	19.0
GRAIN VALLEY	21.2	21.7	20.3	20.3	21.0

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	2020	2021	2022	2023	2024
BELTON 124	61	44	113	113	29
BLUE SPRINGS R-IV	185	139	274	261	279
FOX C-6	45	32	108	122	126
LEE'S SUMMIT R-VII	114	21	202	224	218
LIBERTY 53	165	27	113	73	34
MEHLVILLE R-IX	39	9	78	128	92
NIXA PUBLIC SCHOOLS	35	46	61	71	90
NORTH KANSAS CITY 74	93	39	142	180	352
ORCHARD FARM R-V	8	11	24	28	28
PARK HILL	98	35	180	172	189
PARKWAY C-2	126	59	298	299	200
PLATTE CO. R-III	23	13	35	35	62
RAYMORE-PECULIAR R-II	46	*	99	117	77
ST. CHARLES R-VI	82	39	93	118	104
ST. JOSEPH	166	85	212	272	173
WASHINGTON	17	12	28	37	42
WENTZVILLE R-IV	46	30	122	122	98
OZARK	30	34	67	82	50
CLAYTON	*	*	*	8	*
FORT OSAGE	42	9	116	74	60
GRAIN VALLEY	25	13	59	40	25

Rate of Incidents

District	2020	2021	2022	2023	2024
BELTON 124	1.4	1	2.7	2.8	0.7
BLUE SPRINGS R-IV	1.3	1	1.9	1.8	1.9

District	2020	2021	2022	2023	2024
FOX C-6	0.4	0.3	1	1.2	1.2
LEE'S SUMMIT R-VII	0.6	0.1	1.2	1.3	1.2
LIBERTY 53	1.3	0.2	0.9	0.6	0.3
MEHLVILLE R-IX	0.4	0.1	0.8	1.3	0.9
NIXA PUBLIC SCHOOLS	0.6	0.7	1	1.1	1.4
NORTH KANSAS CITY 74	0.5	0.2	0.7	0.9	1.7
ORCHARD FARM R-V	0.4	0.5	1.1	1.3	1.2
PARK HILL	0.8	0.3	1.5	1.5	1.6
PARKWAY C-2	0.7	0.3	1.8	1.8	1.2
PLATTE CO. R-III	0.5	0.3	0.8	0.8	1.5
RAYMORE-PECULIAR R-II	0.7	*	1.6	1.9	1.3
ST. CHARLES R-VI	1.7	0.8	2	2.6	2.3
ST. JOSEPH	1.5	0.8	2.1	2.7	1.7
WASHINGTON	0.4	0.3	0.8	1	1.2
WENTZVILLE R-IV	0.3	0.2	0.7	0.7	0.6
OZARK	0.5	0.6	1.1	1.4	0.8
CLAYTON	*	*	*	0.3	*
FORT OSAGE	0.9	0.2	2.5	1.6	1.3
GRAIN VALLEY	0.6	0.3	1.3	0.9	0.6

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

District	2020	2021	2022	2023	2024
BELTON 124	1.87%	1.52%	1.71%	1.97%	2.00%
BLUE SPRINGS R-IV	1.93%	2.02%	1.95%	1.87%	1.79%
FOX C-6	6.51%	5.90%	5.78%	5.71%	5.24%
LEE'S SUMMIT R-VII	1.60%	1.64%	1.65%	3.39%	5.87%
LIBERTY 53	6.47%	6.26%	6.23%	6.39%	6.98%
MEHLVILLE R-IX	5.42%	4.81%	5.07%	5.21%	5.20%
NIXA PUBLIC SCHOOLS	3.64%	3.50%	3.22%	3.20%	3.44%
NORTH KANSAS CITY 74	6.91%	6.63%	6.10%	5.88%	5.73%
ORCHARD FARM R-V	3.81%	3.27%	2.97%	2.77%	4.66%
PARK HILL	5.30%	5.26%	5.63%	6.12%	6.97%
PARKWAY C-2	9.24%	9.53%	10.16%	10.14%	9.81%
PLATTE CO. R-III	4.04%	3.76%	4.11%	4.49%	4.50%
RAYMORE-PECULIAR R-II	5.12%	5.58%	5.49%	5.98%	6.58%
ST. CHARLES R-VI	7.04%	6.56%	6.63%	8.26%	6.23%
ST. JOSEPH	3.01%	2.79%	2.82%	3.40%	3.47%
WASHINGTON	5.91%	5.78%	5.45%	5.80%	5.90%
WENTZVILLE R-IV	3.63%	3.60%	3.16%	3.03%	3.04%

District	2020	2021	2022	2023	2024
OZARK	4.59%	4.36%	4.67%	4.52%	4.37%
CLAYTON	20.55%	20.17%	23.38%	22.68%	21.34%
FORT OSAGE	3.65%	3.26%	3.60%	3.23%	3.05%
GRAIN VALLEY	2.09%	1.56%	1.93%	1.51%	1.60%

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 ADA) (hours attended divided by 1,044 hours). Summer school ADA is a part of the immediately 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 PROGAM (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.

ACCOUNT CODE DESCRIPTIONS

Revenues and expenditures are classified by account codes. Account code structures are defined by the state in the annual *Missouri Financial Accounting Manual*. The budgetary system is organized by subfund, function, object, location, source, project, and activity. Definitions are as follows:

Subfund	An independent accounting entity with its own assets, liabilities, and fund balance.
Function	An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.
Object	A brief description of the item being purchased such as supplies, books, equipment repair, etc.
Location	The school or office that the expenditure serves.
Source	The source of funds used for this expenditure as identified by local, state, and federal.
Project	This is used to designate the administrative unit for the expenditure.
Activity	Relates to the program the expenditure serves.

A typical budget code number reflecting the above would be this:

26-101-1136-6411-3050-1-03050-000000

26	--------	Indicates the budget year: fiscal year 2026 or 2025-2026 school year
101	--------	Indicates the item is to be charged to subfund 101 - Operating
1136	--------	A function code indicating Middle School Instruction
6411	--------	An object code indicating a general supply
3050	--------	A location code indicating Plaza Middle School
1	--------	The source code denoting a local source
03050	--------	A project code indicating that this expenditure is budgeted by an administrative unit (project) at Plaza Middle School
000000	--------	A general activity code

The specific codes used by the school district in the 2024-2025 budget are generally defined within the financial section of the document, as the codes are used.

EXPENDITURE BUDGET FORMAT

The format of the expenditure budget, starting on the next page, adheres to the following format. Subtotals are provided for each unit. Column headings are as follows:

Account with Description	Represents the account code for each line item and a brief description of the account of the line item
2021-2022 Actual Expenditures	Shows 2021-2022 actual expenditures (audited)
2022-2023 Actual Expenditures	Shows 2022-2023 actual expenditures (audited)
2023-2024 Actual Expenditures	Shows 2023-2024 actual expenditures (audited)
2024-2025 Estimated Expenditures	Shows 2024-2025 estimated actual expenditures. Projections are made prior to the end of the fiscal year
2025-2026 Budgeted Expenditures	Represents the amount being proposed for the 2025-2026 school year budget

Due to some changes in account codes, the reader may find some discrepancies that could be attributed to combining, breaking down, or creating new account codes.

LINE-ITEM BUDGET DETAIL

The line-item budget detail is provided and begins on the next page. This detailed report is sorted and printed by project, then by object and account code. Each major unit ends with a summary of amounts budgeted for 2025-2026.