Rockwood R-VI School District

2025-2026 Annual Budget

Meritorious Budget Award











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ROCKWOOD R-VI SCHOOL DISTRICT

ST. LOUIS COUNTY, MISSOURI

2025/26 Budget

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EXECUTIVE SUMMARY

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET OVERVIEW AND HIGHLIGHTS

The 2025/26 budget serves as the comprehensive financial plan of the Rockwood R-VI School District ("District") for the 2025/26 fiscal year. Its primary purpose is to provide clear, timely and useful information about the District's past performance, current financial status, and future projections. This document is intended to support informed decision-making and meaningful financial discussions aligned with the mission, goals and strategic objectives of the Board of Education.

In Rockwood, we are committed to achieving higher levels of excellence to meet the needs of our students and support their learning. The classroom remains at the core of our purpose – it is the reason our district exists. Our north star is our students; they inspire and shape every decision we make. They are at the heart of our new strategic plan for 2025-2030, *Forward Together* .

We recognize that our success depends on the collective efforts of the entire community. This is why we developed *The Rockwood Promise* as the foundation of our five-year plan. *The Rockwood Promise* is the embodiment of who we are and how we operate. This Promise acts as a shared foundation or starting point that addresses every child, empowering us to collectively achieve our district and community aspirations.

- **We Cultivate Belonging**: We promise to embrace diversity, foster strong relationships and ensure inclusivity.
- **We Empower All:** We promise to empower each other to take ownership of our learning and our future.
- **We Honor Dignity:** We promise to foster an environment where everyone is respected, safe, seen and heard.
- **We Embrace Innovation:** We promise to nurture curiosity, creativity and problem-solving to achieve at high levels.

The District's mission, vision and core values were an integral part of developing the *Forward Together* plan and *The Rockwood Promise* .

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

Vision: Every student loves life and finds success.

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

At the core of our strategic plan is the fundamental belief that we are all unique and gifted with a wide variety of skills, interests and talents. We learn in different ways and need support and opportunities to grow, learn and reach our highest potential. The budget is structured to support the District's goals and strategies outlined *Forward Together* and represent the priorities and major initiatives that will be underway through 2030. These goals and strategies include the following areas:

1. Nurturing Learning
2. Fiscal Responsibility
3. Highly Qualified Staff
4. Safe and Caring Schools

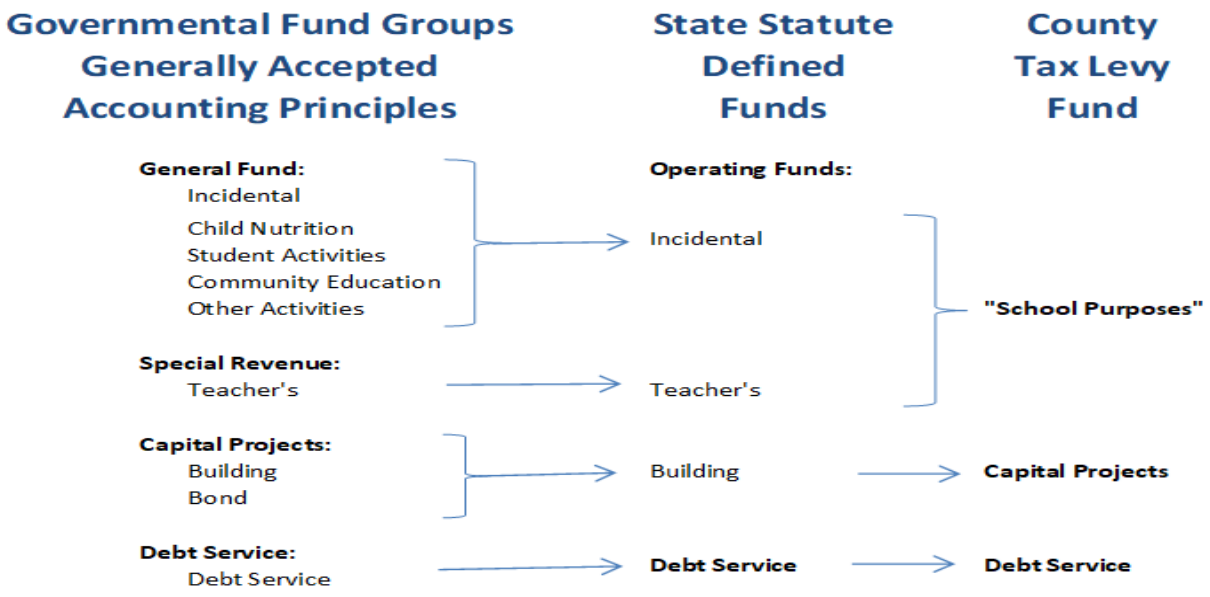
Budget Overview and Highlights

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

- The 2025/26 ***Budget Message***
- Estimated ***Revenues*** to be received from all sources, with comparison to estimated or actual revenues for the prior two years
- Estimated ***Expenditures*** to be paid by fund with comparison to estimated or actual expenditures for the prior two years
- A schedule detailing ***Debt Service*** interest, principal and charges on all debt of the district
- A general ***Fund Summary*** including information on assessed valuation, tax levies and fund balances.

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

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



The District's budget for the 2025/26 fiscal year includes total revenues, expenditures and fund balances for the District as a whole. This document also presents total revenues, expenditures and fund balances for the District's operating funds, which are comprised of the Incidental Fund and the Special Revenue (Teacher's) Fund. While considered an operating fund, the activity of the Building Fund is reported separately for presentation purposes since the resources allocated to the Building Fund are specifically used to address the capital needs of the District, such as equipment, facility maintenance, safety and technology items. Detailed fund schedules provide further information on the activities within each fund and include an analysis of the proposed budget for the 2025/26 fiscal year. Detailed budget schedules are also included summarizing forecasted revenues by objects and sources as defined by Missouri Department of Elementary and Secondary Education (DESE). Preparation of the budget also includes detailed schedules for forecasted expenditures by object, department, program and function.

Background on the District

The District began with the opening of Eureka High School in 1908. It was the first four-year high school in St. Louis County west of Kirkwood. The District, in its present form, was created on October 29, 1949 by a merger of 26 districts. The name was changed from Reorganized School District No. R-VI of St. Louis County, Missouri to Rockwood R-VI School District, St. Louis County, Missouri in April 1964. The District comprises 150-square miles located in southwest St. Louis County and a small section of northern Jefferson County. Geographically, the District represents approximately 30% of St. Louis County. It encompasses all or parts of twenty communities including Ballwin, Chesterfield, Ellisville, Eureka, Fenton, Manchester and Wildwood. According to the 2020 Census, this represents approximately 156,223 residents in 59,967 households. The District has a total of 33 school buildings comprised of 4 high schools, 6 middle schools, 19 elementary schools, a Center for Creative Learning building and three Early Childhood Centers. Overall, the District's 3,300 plus employees work in 38 District buildings across our 150-square mile area to service our students. The chart below summarizes the District's enrollment history for Resident and Voluntary Interdistrict Choice Corporation (VICC) students over a 10-year period.

	Resident	VICC	Total
2015-16	19,485	1,541	21,026
2016-17	19,309	1,544	20,853
2017-18	19,396	1,465	20,861
2018-19	19,398	1,396	20,794
2019-20	19,647	1,265	20,912
2020-21	18,962	1,163	20,125
2021-22	19,190	1,096	20,286
2022-23	18,922	964	19,886
2023-24	18,571	831	19,402
2024-25	18,273	662	18,935

Rockwood School District has the largest enrollment in the St. Louis County area but we have been experiencing a gradual enrollment decline in total over the last 10 years. While certain areas within the District's boundaries have seen growth due to residential development during this timeframe, overall our enrollment has decreased 2,091 students, or 9.9% since 2015/16. Enrollment has decreased an average of 5.3% in other St. Louis County school districts and an average of 2.9% at the State level over the same time period. The decline in enrollment involves both our students who reside in the District as well as students through the VICC program, which is being phased out.

Annually, the District updates our enrollment forecast using a cohort survival method based on the September membership counts that are reported to the State. In the current year, the District engaged a consulting firm to perform a demographic study that will provide enrollment forecasts for the next 10 years based on more sophisticated models and data not available to the District. Early reports indicate our 2025/26 projections are not significantly different from those developed by the consulting firm. The final report was not yet available as this budget was being developed and therefore District estimates have been used. Forecasts beyond the next three years are more heavily impacted by models provided by the consultants, and will be used for future budget and planning purposes.

Our current 2025/26 enrollment forecast based on September 2024 membership is 18,735 students, a decrease of 200 students. Half of this decrease is due to a decline in the number of VICC students as that program is phased out. We are forecasting 57 fewer elementary students, 92 fewer middle school students, and 51 fewer high school students. This decline, spread across all buildings in the District, will have only a minor impact to our classroom staffing levels.

Performance

The Rockwood School District continues to be a leader in the field of public education. As a District that is Accredited with Distinction, the highest level of accreditation by the State, Rockwood students are renowned for their achievements. The 2024/25 school year has reinforced the bedrock principles that make the Rockwood School District a special place to learn and grow. The District's 33 schools and supporting programs collectively make up one of the highest performing school districts in the country. The following are some of the highlights of academic achievement in Rockwood.

- Rockwood's class of 2023 averaged a composite score of 23.1 on the ACT, outperforming the state average of 19.9
- Rockwood students are performing at high levels in the content areas of Language Arts, Mathematics, Science and Social Studies on state assessment tests.
- Advanced Placement (AP) results shows 87% of students in Rockwood have scores of 3 or higher.
- The graduation rate for Rockwood students is 96.1% compared to the state average of 90.8%
- All four Rockwood high schools earned the Distinguished School designation by Project Lead the Way and are among 291 schools around the nation and 26 from Missouri.
- All four Rockwood high schools were listed in the "Best High School" rankings by U.S. News and World Report.
- Thirty Rockwood high school seniors earned their associate degree at the same time as their high school diploma through the Early College Partnership, a joint venture with St. Louis Community College-Wildwood.
- Blevins Elementary was named a 2024 National Schools of Character and three schools, Blevins Elementary, Eureka Elementary and Lafayette High School were named State Schools of Character.
- Wildwood Middle School earned a Promising Practices Award from Character.org for their innovative practices in the area of character education.

Learn more about Rockwood achievements in our annual report to the community:

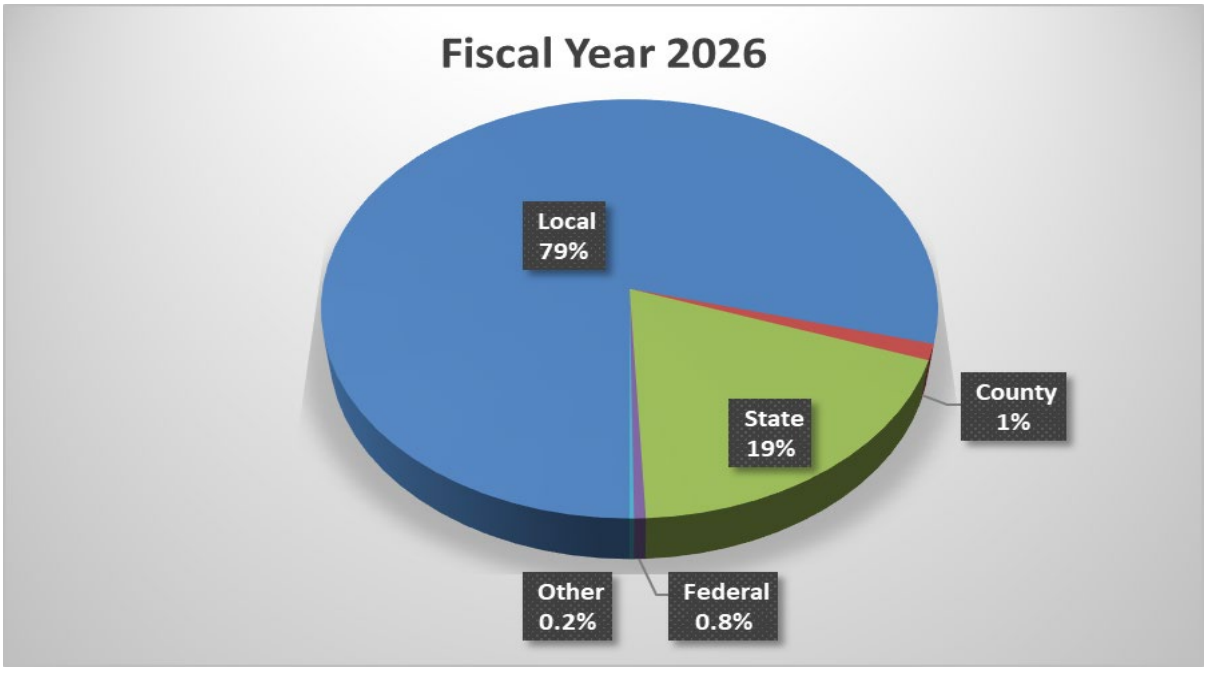
https://annualreport.rsdmo.org/

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET MESSAGE

The development of the District budget each year has its own unique circumstances and challenges. Planning for the 2025/26 budget was no different; however, the budget process that the District has in place allows for the District to make the necessary adjustments to these challenges both in the short-term and long-term. At the beginning of the budget process the District's priorities are reviewed and revised as necessary for the Incidental and Special Revenue Teachers' funds (Operating Funds). Fiscal responsibility is a priority for the District as we incorporate the following factors in protecting the District's financial position:

- Careful forecasting of revenue and expense drivers
- Operational and program necessity
- Sustainability of expenditure trends
- Review of our self-insured health insurance fund
- Maintenance of our fund balance

As shown by the chart below, 79% of the operating revenue comes from local sources and 19% comes from state sources. Four of these sources comprise 90% of total operating revenue: Local property taxes, Prop C sales tax, M&M surtax and the State's Basic Formula for public school districts. Due to the dependency on these revenue sources, the finance office spends a considerable amount of time ensuring our revenue forecasts are reliable and accurate by keeping the factors up to date with information from local and state sources, prior year trends and actuals as well as current market conditions.



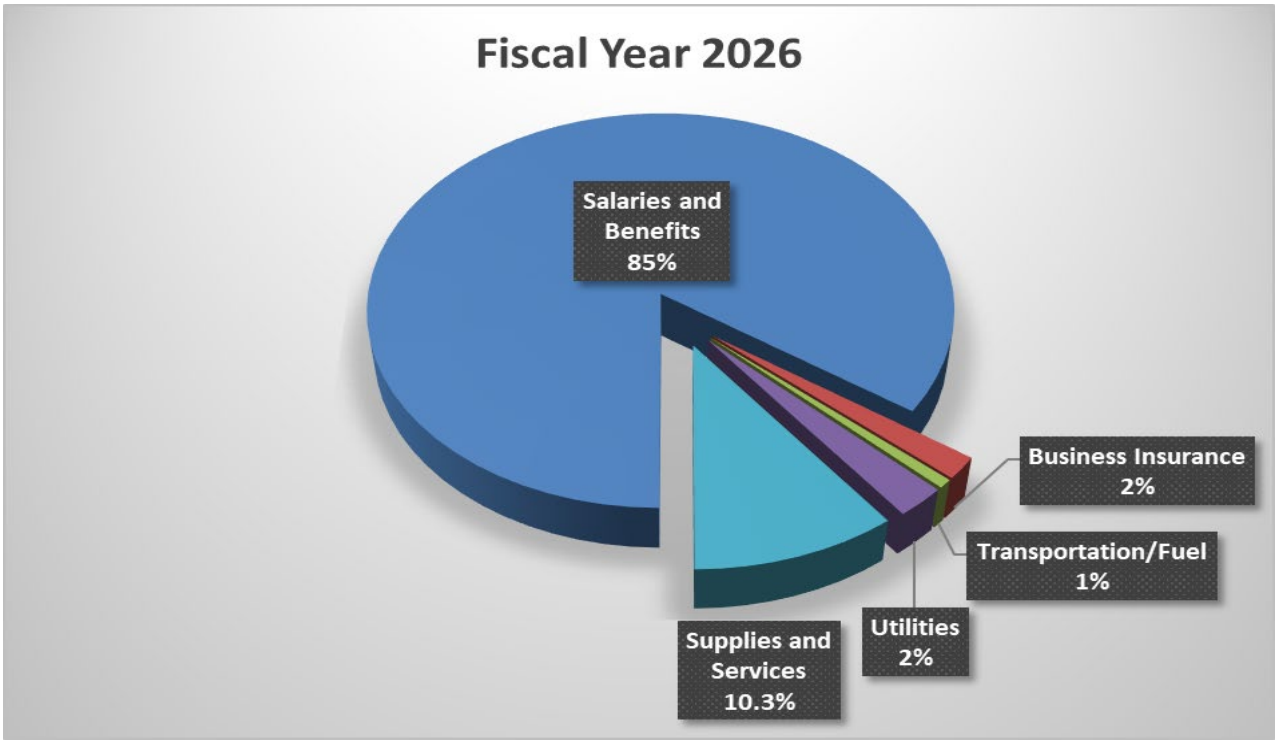
Over the next few budget years these revenue factors will be challenged by circumstances within the District as well as the changing landscape in public education. A few examples of the challenges the District will face and discussed further in the budget book include:

- The financial outcome of Senate Bill 190 passed by the State of Missouri in May 2023 that provides tax relief to qualifying senior citizens. Adequate data does not exist to estimate this impact, which will first be realized in FY 2025/26.
- The District currently has the 19th lowest total tax levy across the 22 St. Louis County school districts.
- The decline in student enrollment will impact the District's Weighted Average Daily Attendance (WADA) included in the State's Basic Formula and will require careful monitoring for appropriate staffing.
- Currently the District is expecting the State's Adequacy Target (SAT) for funding public education to be $7,145; however, the Governor has recommended funding at $6,760, which would result in an estimated $7 million decrease in state funding for the District in FY 2025/26.
- Formation of a state task force to review the State's methods of funding Missouri K-12 public schools will result in changes to funding that are currently unknown.
- The impact of legislative bills that reduce the State of Missouri's general revenue sources used to fund public education affect State funding beyond the Basic Formula, including the State's of the 75% reimbursement of a District's transportation costs.

Providing accurate revenue projections begins the expenditure budget process by which the District determines our ability to provide for competitive salaries and benefits, maintain programs that support our students and sustain these costs in the short and long-term forecast. The District invests in our staff by allocating 85% of our operating expenditure budget to salaries and benefits. All staff employed by the District are committed to the mission of the District in serving our students. When reviewing the budget for salaries and benefits, the District uses benchmarks from other area school districts. Each specific employee group is treated with careful analysis in determining the salary increases to be allocated to our employee groups.

The self-insured medical plan of the District is the centerpiece of our employee benefits package and a significant cost to the District. The District contributes 100% of employee premiums and 50% of premiums for dependent coverage. The plan has been significantly impacted by rising pharmacy costs. The District has been able to keep premiums relatively low compared to actual costs in recent years by providing additional contributions to the self-insurance fund above premium payments, but must make adjustments in the coming year to offset this trend.

The ability to offer salary increases that will improve our compensation against area benchmarks as well as provide a competitive insurance benefit plan must be balanced with the long-term financial stability of the District. Other challenges faced by the District include staffing shortages in areas such as bus drivers, custodians and child nutrition associates. The District's new strategic plan contains Focus Areas within the Goal Areas of Highly Qualified Staff and Fiscal Responsibility that address the above challenges.



The finance office also commits valuable time to the remaining 15% of the operating budget by ensuring our supply and service budgets cover the necessary items to support our schools and programs but are evaluated and adjusted as necessary. Supplies and services budgets are threatened by increasing prices and sometimes availability issues related to items that are used in our buildings. Utilities are managed by automated controls that are monitored to ensure a balance of comfort with energy efficiency in the operation of our buildings. The District participates in the Missouri United School Insurance Council (MUSIC), a pool of K-12 school districts and community colleges throughout the state, that provides the best value to the District with a low claims deductible, claims management, and risk management tools and assistance.

The operating expenditure budget is reviewed by each applicable department and then the Superintendent's Cabinet to support recommendations to the Board of Education throughout the budget process. The District's three-year expenditure forecasts are in line with prior year actual trends to ensure we provide a realistic fund balance forecast and decisions made now do not place the District in a vulnerable financial position in the future.

The District's fund balance has increased over the last few budget years and exceeds the balance required by district policy. Short-term uses of fund balance are an appropriate method to fund operations as long an exit plan is in place to reverse that trend. A sound financial plan for utilizing the fund balance cannot include relying on fund balance to cover recurring costs. The District's three-year forecast reflects a planned spend down in fund balance beginning with the 2026/27 school year as the best use of available resources. This plan allows us to continue operating with consistency in class size and staffing targets, previously approved curriculum, current support resources, and existing salary agreements with employee groups over the next two years while maintaining an adequate fund balance. During this time, results of the demographic study and opportunities for additional funding can be explored while certain revenue unknowns become more defined and estimable. Plans and adjustments can be made to shape future budget years accordingly.

From a capital perspective, budgeting for the upkeep of our safety, technology and facility cycle maintenance was a major challenge that the District faced for many years. The District relied on bond issues to support these costs, resulting in significant levels of deferred maintenance when bond issues were not approved or were limited in scope. In November 2023, the District received overwhelming community support in this area with the passage of Proposition 3. Prop 3 provides for the transfer of a portion of the debt service levy to the capital projects levy to address our safety, technology and facility cycle maintenance needs. Phase two of this transfer will occur in the 2025/26 school year and the Prop 3 transfer will be complete, providing over $30 million in annual revenue to address safety, technology and facility cycle maintenance items. The tax levy remaining in the debt service fund is sufficient to cover our remaining general obligation debt.

Our 2025/26 budget process began in October 2024 and continued to evolve throughout the school year as we were placing the finishing touches on the budget through May 2025. As part of our budget process, the District also updated our three-year financial projection to ensure the Board of Education, District administration and our community are provided with the necessary information when making key decisions. The District will end the 2024/25 fiscal year with a positive growth to our operating fund balance. From a financial perspective the 2025/26 budget incorporates many estimates based on the following:

- Local assessed valuation (AV) is a reassessment year in 2025 with a forecasted 5.06% increase; overall, AV has increased over 48% the last eight years.
- Collections of current and delinquent taxes continue to match our budget and forecasted amounts.
- State Basic Formula is fully funded at this time with our revenue being impacted by our decrease in enrollment.
- Local sales tax collections are budgeted to increase 3.5% although DESE is forecasting a 1.3% decrease to the per WADA amount. The District will monitor the sales tax collections through 2025/26. The decrease in the District's enrollment will also have an impact on future revenue through Prop C.
- The State's budget currently includes an allocation to fully fund the State's statutorily required 75% reimbursement of a District's transportation costs for the third fiscal year in a row.
- The State Adequacy Target used in the Basic Formula revenue has been adjusted and increased from $6,760 to $7,145.
- Ability to offer strong salary commitments in the 2025/26 school year and contribute additional funds to the self-insurance medical fund.
- Adjustments to the expenditure budget for certain costs increases being experienced due to inflation or other economic situations, such as utilities and fuel.
- The completion of the Proposition 3 transfer to Capital Projects fund to address safety, technology and facility cycle maintenance.

The District feels confident that the 2025/26 budget will continue to guide Rockwood in a fiscally sound and responsible direction. From the beginning of the budget process to the formal approval, there has been considerable scrutiny and review of the budget to ensure the resources of the District are being budgeted to provide outstanding instruction and support allowing each student to achieve his/her highest potential. The District is proud of these financial accomplishments that we have been able to achieve over the years:

- One of three school districts in Missouri to have a "AAA" bond rating by S&P
- Achieved the Meritorious Budget Award (MBA) for the 25th consecutive year
- Received the Government Finance Officers Association (GFOA) and the Association of School Business Officials International (ASBO) Certificates of Achievement for financial reporting for the District's audited financial statements
- Only Missouri school district with all of the above

Our budget work began in October 2024 as we focused on the operational funds of the District. As in previous years, our budget process begins with official enrollment that is taken the last week of September each school year. In October 2024, school and department levels began working on their requested budgets that included new programs and curriculum, staffing, purchased services and supply budgets to support our students in the 2025/26 school year. All departments reviewed their requests with their respective Superintendent Cabinet members. After formal approval by their Cabinet member, the budget requests were submitted to the finance office. During October 2024, the District also began the process of negotiating with the Rockwood National Education Association (RNEA), our largest bargaining unit representing educators in the District. In November 2024, the Superintendent's Cabinet met in a series of meetings to go through the District staffing levels and requests as well as a review of other budget requests as compiled by the finance office. The school building budgets were based on a per pupil calculation and provided to building level administration for building allocations. In December 2024, the finance department presented a preliminary 2025/26 budget to the Board of Education that included a planned spending deficit of approximately $0.3 million. From January through May 2025, the finance office revised revenue and expense projections based on the status of negotiations with specific bargaining units as well as other updated information and continued to work with various departments including the human resource department as compensation studies were finalized which determined our personnel costs. In May 2025, a budget update was presented to the Board of Education that included all the changes since our last presentation. Throughout 2025/26, the District will continue to monitor the budget and prepare monthly financial projections starting in November of each year.

The District's self-sustaining funds, including Child Nutrition and Community Education, have a slightly different budget timeline. From December through January department leads meet with their staff to cover budget needs and goals. A proposed budget was submitted to the departments' administrators for review. Over the next couple of months, actions such as meal prices for Child Nutrition and fees for after school and Community Education programs are taken to the Board of Education for approval. The proposed budgets approved by the respective administrators were submitted to finance in March 2025. The proposed budgets for our self-sustaining funds were part of the budget update provided to the Board in May 2025.

The total final proposed budget for fiscal year 2025/26 for all funds includes budgeted revenue of $358.6 million and budgeted expenditures of $375.3 million, resulting in a decrease of fund balance of $16.8 million. For the operating funds, the budget includes revenues of $284.6 million, expenditures of $281.2 million and transfers of $0.6 million which results in a budgeted increase of fund balance of $3.9 million.

As summarized by the schedule below, the District is budgeting for total beginning fund balance of $145.5 million at July 1, 2025 and ending fund balance of $128.7 million at June 30, 2026. For District operating funds on the accrual basis, beginning fund balance at July 1, 2025 is forecasted to be $93.5 million and ending fund balance at June 30, 2026 to be $97.4 million.

	Operating	Building	Debt Service	Self-Sustaining	Total
Revenues	$ 284,596,576	$ 34,878,580	$ 8,558,095	$ 30,545,776	$ 358,579,027
Espenditures	(281,219,155)	(42,077,109)	(19,423,840)	(32,597,774)	(375,317,878)
Transfers in (out)	585,000	-	-	(585,000)	-
Change in fund balance	3,962,421	(7,198,529)	(10,865,745)	(2,636,998)	(16,738,851)
Fund balance, July 1, 2025	93,472,521	15,030,797	19,790,084	17,157,083	145,450,485
Fund balance, June 30, 2026	$ 97,434,942	$ 7,832,268	$ 8,924,339	$ 14,520,085	$ 128,711,634

The District is budgeting for a $16.7 million decrease in total fund balance and $3.9 million increase in our operating funds. The decrease in the building fund is related to the timing of facility maintenance projects funded by Prop 3 that are overlapping between fiscal years as the work begins in 2024/25 but is completed in 2025/26. The current forecast of this overlap is $7.1 million. The debt service fund is restricted to pay only District principal and interest payments on our outstanding debt and the District has a planned decrease in fund balance of $10.9 million in accordance with our amortization schedules of our outstanding general obligation principal and interest payments. The calculation of the debt service levy is in accordance with the Missouri State Auditor's office and the remaining levy of $0.14 is sufficient to cover our remaining debt payments. The District's self-sustaining funds reflect a decrease in fund balance as certain one-time capital expenditures will be used from carryover fund balances in the Child Nutrition office. Total amount of these expenditures is expected to be $2.4 million.

The fund balance of the operating funds is forecasted to be $97.4 million at June 30, 2026 which represents a 35% fund balance ratio to operating expenditures. The fund balance at June 30 each year must anticipate that our local property tax revenue is received primarily in December and January of each year and provide adequate cash flow through the low period before those revenues are received. Each year's ending fund balance must be sufficient to support required cash flow throughout the entire year. Current Board of Education policy requires a 22% fund balance level (including a 4% fiscal stabilization fund) which provides the District with sufficient cash flow to prevent the need to borrow funds during low periods of revenue collections. The District also must recognize that as expenditures increase, our fund balance reserves must also increase to remain at the same ratio to expenditures. Another purpose of our fund balance is to provide the District with the ability to make decisions and adjust in a timely manner to any changes in revenue sources or legislative actions. It is our responsibility to ensure our fund balances meet the goals of the District both in the short-term and long-term perspectives.

Additional information on the operating revenues and expenditures is provided below.

Operating Revenue

The revenue budget for 2025/26 operations is expected to be $284.6 million which is a $13.2 million increase compared to the 2024/25 revenue forecast of $271.4 million. Significant revenue components of the 2025/26 budget and their respective change from 2024/25 are as follows:

- Local property taxes (+$11.0)
  - As the table below shows, the District has a growing local tax base which provides approximately 65% of our operating revenue. This growth has resulted in decreases in the tax rate over the past several years. As the table below shows, our assessed valuation (AV) has increased $2.3 billion (54%) and our tax rate has decreased $0.7198 in the last 10 years.

Calendar Year	Tax Rate Ceiling	Recoupment	Debt Service	Total Tax Rate	Assessed Valuation	% Change
2015	3.8013	0.1202	0.68	4.6015	3,392,942,833	
2016	3.8411	0.1467	0.68	4.6678	3,423,852,818	0.91%
2017	3.6705	0.1510	0.68	4.5015	3,724,290,340	**8.77%**
2018	3.7109	0.1630	0.68	4.5539	3,762,959,020	1.04%
2019	3.5487	0.1176	0.68	4.3463	4,117,115,290	**9.41%**
2020	3.5493	0.0692	0.68	4.2985	4,169,988,108	1.28%
2021	3.4162	0.0290	0.68	4.1252	4,499,638,385	**7.91%**
2022	3.4560	0.0123	0.68	4.1483	4,639,005,137	3.10%
2023	3.1985	0.0122	0.68	3.8907	5,388,208,735	**16.15%**
2024	3.5598	0.0028	0.32	3.8826	5,418,871,115	0.57%
2025*	3.7398	0.0019	0.14	3.8817	5,693,276,971	**5.06%**

* estimated for the 2025/26 budget

Tax year 2025 is a reassessment year and the District is estimating a 5.06% increase to total AV ($5.6 billion) based on preliminary information provided by our local county assessor's office as well as prior year trends. Our 2025/26 budgeted tax rate of $3.8817 is slightly below the 2024/25 tax rate of $3.8826.

One factor of local taxes that is not accounted for in this estimate is the financial impact of Senate Bill 190 (2023) which provided tax relief to eligible senior citizens. There is inadequate information available to the District at this time to determine the financial cost of Senate Bill 190; therefore, we have not included any adjustments to our budget for this. Based on the language of the bill, the tax owed on primary residences of taxpayers over age 62 who apply for the credit will be frozen at the level of their initial application. The AV and tax rate will continue to be reassessed and calculated as normal, but the amount due will be reduced to the prior amount. Therefore, while the District's total assessed taxes will continue to increase in line with prior estimates, the collection of these assessed taxes will decrease. Preliminary estimates based on incomplete data indicate that the District's collection rate will decrease from an average of 97% in prior years to approximately 93% when the freeze is implemented. This would result in a $7.1 million decrease in operating revenue from local property taxes, and reduce the currently projected increase. The currently projected increase of $11.0 million in local property taxes is due to the following:

- +$8.3 million increase in current taxes due to the budgeted 5.06% increase in assessed valuation of our local tax base primarily due to new construction and personal property:

Estimated Assessed Valuation	5,693,276,971
Operating tax rate	3.1217
Collection rate	97.0%
Estimated Assessed Revenue	172,395,216
Increase from 2024/25	8,261,837

- -$1.4 million decrease in delinquent tax collections. Delinquent taxes are made up of the District collecting on outstanding unpaid taxes offset by amounts paid back to taxpayers on settlements for cases in which they protested the value of their property. When the payments to taxpayers are greater than the delinquent tax collections received by the District this creates a reduction in revenue. With the increases to assessed valuations realized by the District over the past three reassessment years, our 2025/26 budget includes the expectation that the District will continue to payout more to taxpayers for protested settlements with the local county assessors than collection on delinquent taxes owed to the District compared to the 2024/25 budget year.
- +$4.1 million increase in M&M Surtax which is based on the estimated increase to commercial AV of 5%. Of the increase, $3.6 million is related to the reallocation of M&M surtax revenue reported in the Building fund in 2024/25 to the Special Revenue Teacher's fund in 2025/26. As part of our budget process, we are recommending the reallocation of these funds to provide resources to support salary increases for our educators. Year over year, the total increase in M&M surtax is $0.5 million, consistent with prior year actuals.

•Prop C – Sales tax (+$0.5)

- ○ The distribution of sales tax funding through Prop C is based on a per WADA (Weighted Average Daily Attendance) for all eligible schools in the State multiplied by the District's prior year actual WADA. A District's increase or decrease in enrollment will typically impact the prior year actual WADA. Due to our declining enrollment, we expect our WADA to decrease by 287 compared to 2024/25. Guidance from the State indicates that the 2025/26 projected per WADA could decrease to $1,495 but the District's adopted budget includes a per WADA of $1,567. The District used prior year trends to adjust the budget to $1,567 but we will closely monitor sales tax collections at the State level. With the changes in our factors, the District is budgeting for 2025/26 Prop 3 revenue to be $26.7 million which is a $0.5 million increase over 2024/25:

WADA (prior year)	17,053
Amount per WADA	1,567
	26,722,051
Increase from 2024/25	468,418

• State Basic Formula including Classroom Trust (+$5.9)

- ○ Revenue from the State Basic Formula represents nearly 12% of the operating budget. We are budgeting for $35.3 million in revenue from the State formula in 2025/26 which is a $5.9 million increase compared to 2024/25. As summarized below, revenue from the State formula is a combination of multiple factors:

	2024/25	2025/26
Residential ADA used in the Formula	17,409.000	17,114.000
Summer Academy ADA	131.000	131.000
Total ADA funded by the State	17,540.000	17,245.000
SAT	6,760	7,145
DVM	1.088	1.088
Appropriation Factor	100%	100%
Total State Formula Revenue	33,627,602	39,153,655
Senate Bill 727 - Calendar Incentive	-	336,276
Financial Institution Tax - State Portion	52,729	124,391
	33,680,331	39,614,322
Increase from 2024/25		5,933,991

The first factor is the Weighted Average Daily Attendance (WADA) of resident students for the District. The Basic Formula allows a district to use the higher of the current school year or prior two school years. Since the District is experiencing declining enrollment, the residential ADA of 17,114 noted above reflects the WADA from the 2023/24 school year.

The second factor is the cost-of-living index (Dollar Value Modifier) set by the State and we expect that index to remain at 1.088. The last significant factor in the state formula is the State Adequacy Target ("SAT") which is the targeted funding level for public education. In support of local public education, the Missouri Legislature has appropriated enough general funds to fully fund the State formula at $7,145 in 2025/26; however, the final SAT amount will not be finalized until the governor of Missouri approves the budget. In January 2025, the governor's 2025/26 recommendation for the SAT was to remain at $6,760. Should the SAT be finalized at $6,760, the District will realize a $7 million decrease in revenue to the 2025/26 budget.

The above revenue sources account for 90% of the District's operating funds. However, there are other revenue items that we are constantly monitoring, including:

- Transportation revenue from the State of Missouri is currently budgeted to be fully funded (75% of a District's transportation costs) in 2025/26. The District is budgeting an increase of only $0.1 million as our transportation expenditures are expected to remain relatively flat in 2024/25
- Voluntary Interdistrict Choice Corporation (VICC) is expecting a decrease in revenue of $0.8 million as enrollment decreases due to the planned phase out of this program
- All other local, county, and state revenue will remain relatively flat compared to the 2024/25 school year.
- Federal revenues currently account for only 0.8% of total 2025/26 operating funds and at this time are expected to decrease by $2.0 million compared to 2024/25. This is due to the District receiving all remaining funds in 2024/25 from the Elementary and Secondary Emergency Relief Supplement Act (ESSER). These funds reimbursed specific one-time expenses to address a variety of areas, including student intervention programs, social, emotional and mental health awareness and air quality enhancements.

The budget for 2025/26 includes a transfer into the operating funds from non-operating funds totaling $585,000 from the Child Nutrition Services fund.

Operating Expenditures

The expenditure budget for 2025/26 operating funds is expected to be $281.2 million. This is a $11.4 million increase compared to the 2024/25 expenditure forecast of $269.8 million. The principle differences are:

- Salaries and benefits (+7.2)
    - o The following chart shows the significant changes to salaries and benefits including the anticipated dollar increase for each of our employee work groups. The District negotiates separately with each of its six bargaining units. Employee groups that are not included in a bargaining unit will normally receive the same salary percentage increase that was provided on average to the salary schedule of our educators. For 2025/26, the Board of Education approved a salary increase of 5.25% for members of the RNEA. The budget recapture line is a budget technique that estimates the amount of unspent budget and is initially placed in the salary and benefit line item but will be redistributed across all expenditure categories as the school year proceeds. The 2025/26 budget includes premium increases of 10% along with a $3.0 million increase in the District's contribution above premiums to the employee's self-insurance fund to assist with the rising costs of medical and pharmacy care experienced by our plan. Overall salaries and benefits are expected to increase $7.2 million over the 2024/25 salary and benefit forecast. Below is a summary of budgeted changes:

	Salary		Benefits	
Salary Increases:				
Teachers	$ 5,628,599		$ 956,862	
Administrators	627,595		91,001	
Custodial	167,054		20,046	
Nurses	95,677		11,481	
Social Workers	64,908		7,789	
Transportation	255,954		30,714	
Support staff	1,021,283		356,698	
		7,861,070		1,474,594
Budgeted recapture		(3,500,000)		-
Other staffing additions/changes		(242,788)		(28,163)
Annual premium increase		-		1,716,225
Total Significant Changes		$ 4,118,282		$ 3,162,656

- Supplies/services (+$2.9)
    - The supplies and services budget for 2025/26 is estimated to be $30.6 million based on individual department requests and direct allocations made to the schools using a formula. The increase is related to the adjustment of budgets for inflation, costs of certain programs and supplies and materials for curriculum adoptions approved by the Board of Education.

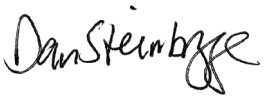
- Property and Liability Insurance (+0.5)
    - Insurance for the District's property, workers' compensation and general liability increased 28% in 2024/25 and we expect our premiums to increase an additional 10% in 2025/26.

- Transportation, fuel and utilities (+0.6)
    - Budgets to run our district owned transportation fleet has increased $0.3 million based on current fuel costs for our buses. In addition, the District is budgeting a $0.3 million increase in utilities based on rate increases by our suppliers.

Rockwood School District is an award-winning district with exemplary students, staff and resources. We are thankful for the loyalty and support of our taxpayers, the vision of the Board of Education, the dedication and hard work of fellow employees and the success of our students. We believe the budget presented reflects our commitment to thoughtfully and prudently spend the funds entrusted to us to ensure all students in our District realize their potential.



Cyndee Byous, SFO, CPA
Chief Financial Officer



Dan Steinbruegge, SFO, CPA
Director of Finance



REVENUE

ROCKWOOD
SCHOOL
DISTRICT

REVENUE EXPLANATION

The District's budget reports revenues by Total Funds and by Operating Funds. Total Fund reports include the four funds required by Missouri State law for school districts; General (including Incidental, Child Nutrition, Student Activities and Community Education Funds), Special Revenue (Teachers'), Debt Service and Capital (Building, Proposition 3 and Bond Issues Funds).

The Operating Fund reports include only the Incidental portion of the General Fund, Special Revenue and the Building portion of the Capital funds. It is important to note that the District considers the Incidental and Special Revenue funds to account for the day-to-day operations of the District and internal reporting will reflect this method. While included as a Operating Fund, the Building Fund utilizes the resources in this fund for the capital needs of the District in accordance with the State of Missouri accounting manual. Not included in operating reports are those funds dedicated to primarily self-supporting activities, debt service and the capital funds (Bond Issue related). Revenue detail is included to report the major sources of revenue and the proportion of those sources of the whole. The District's major sources of revenue are property tax and sales tax (locally generated), Volunteer Transfer Student revenue and Foundation Formula revenue (State). This document also includes information on the revenue per average daily attendance of pupils as well as statistics on assessed valuations and tax rates (the factors which drive local revenue), details on revenue sources for history, budgets and forecasts and comparative data on current year versus prior year budgets.

Every attempt is made to explain major changes in revenue from one year to the next or any significant change in the method of distribution or source of revenue. Each chart and graph provided within this document is from District historical and forecasted records.

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE BY FUND COMPARISON

	ESTIMATED 2024/25	BUDGET 2025/26	% of TOTAL REVENUE	% CHANGE
General	$ 121,512,592	$ 134,233,381	37%	10%
Special Revenue (Teachers)	179,302,784	180,908,971	51%	1%
Debt Service	18,276,641	8,558,095	2%	-53%
Building	27,965,471	34,878,580	10%	25%
TOTAL FUNDS	**$ 347,057,488**	**$ 358,579,027**	**100%**	**3.3%**

BUDGET 2025/26
TOTAL REVENUE % BY FUND



Total revenues for 2025/26 is budgeted to be $358.6 million which is an $11.5 million increase from 2024/25. The District's revenue is primarily from local tax efforts (83%) and overall the District's operating revenues have been strong. Since the District is primarily funded through local sources certain factors are monitored on a continual basis to ensure our budget is sustainable based on current information. Of the $296.5 million in total local funding as noted below, approximately $230.5 million (64%) is from local property taxes which is based on the assessed valuation of our local real estate, commercial, agricultural and personal property. Since 2015, the District's assessed valuation has increased over $2.2 billion (66%) which has allowed the District to lower our tax rate to the lowest in over 30 years. The 2025/26 budget year is a reassessment year for our assessed valuation and the District is budgeting a 5.08% increase to assessed valuation with the expectation that our tax rate will remain flat compared to 2024/25. Another factor of local revenue is related to Prop C funding that is passed through from the State of Missouri and is tied to the local sales tax collections. Funding from Prop C Sales Tax has increased $6.7 million (35%) in the last five years and current estimates indicate another 3.5% increase in 2025/26. The District's return on investments is also another factor in local revenue as we are estimating a return of over 3.5% in 2025/26 based on the current interest rate environment. The State of Missouri has continued to fully fund public education for the near future and current forecasting has revenue from the Foundation formula increasing $5.9 million in 2025/26. The two main factors in our Foundation Formula revenue is the State Adequacy Target (SAT) which is the funding level set by the State and a District's Weighted Average Daily Attendance (WADA). The increase in revenue is due to the SAT level increasing from $6,760 to $7,145 which is offsetting the District's WADA decrease from 17,540 to 17,245. Since 2019/20, the District's enrollment has declined by 1,977 students, or 9.5%. The decrease in federal funding of $2.5 million is related to the liquidation of the ESSER III funding in 2024/25. All COVID-19 pandemic funds allocated to the District were fully spent by September 30, 2024.

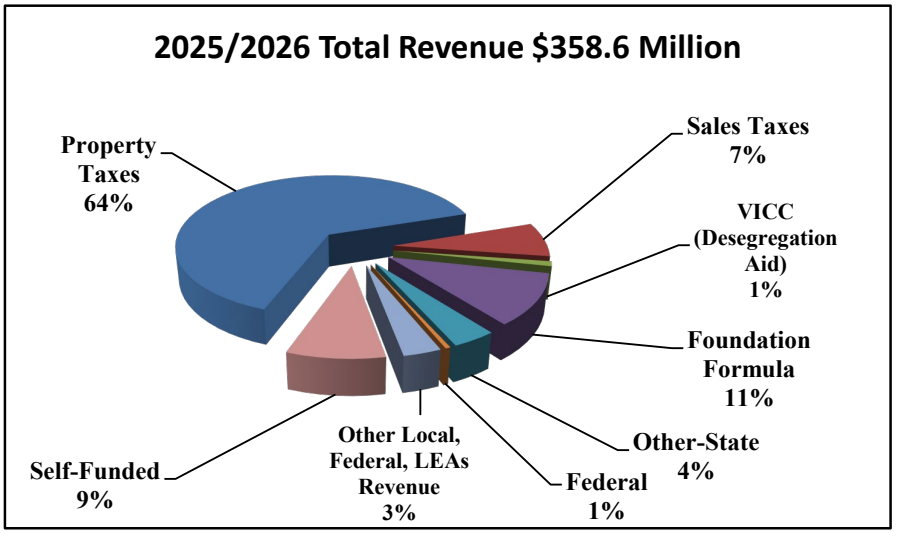
SOURCE	ESTIMATED 2024/25	BUDGET 2025/26	CHANGE
Local	$ 287,673,556	$ 296,507,448	$ 8,833,892
County	4,373,173	4,327,576	(45,597)
State	48,222,291	53,646,931	5,424,640
Federal	5,929,220	3,471,872	(2,457,348)
Other	859,248	625,200	(234,048)
Total	**$ 347,057,488**	**$ 358,579,027**	**$ 11,521,539**

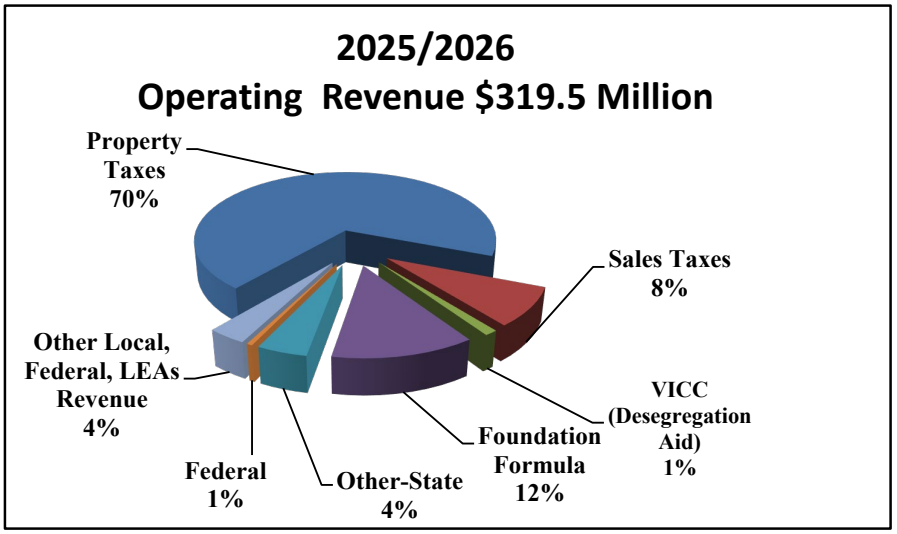
ROCKWOOD R-VI SCHOOL DISTRICT
REVENUE BY SOURCE
2025/26

This revenue by source report delineates revenue by Total (all Funds) and by Operating Funds (Incidental, Special Revenue (Teachers') and Building (non-bond issue) Funds. Property taxes from property owners in the District represent 64% of Total and 70% of Operating Revenues.

	TOTAL	OPERATING
Property Taxes	$ 230,514,229	$ 222,876,009
Sales Taxes	26,721,368	26,721,368
VICC (Desegregation Aid)	3,759,057	3,759,057
Foundation Formula	39,614,322	39,614,322
Other-State	13,939,079	13,939,079
Federal	1,605,217	1,605,217
Other Local, Federal, LEAs Revenue	11,879,979	10,960,104
Self-Funded	30,545,776	-
	$ 358,579,027	**$ 319,475,156**

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





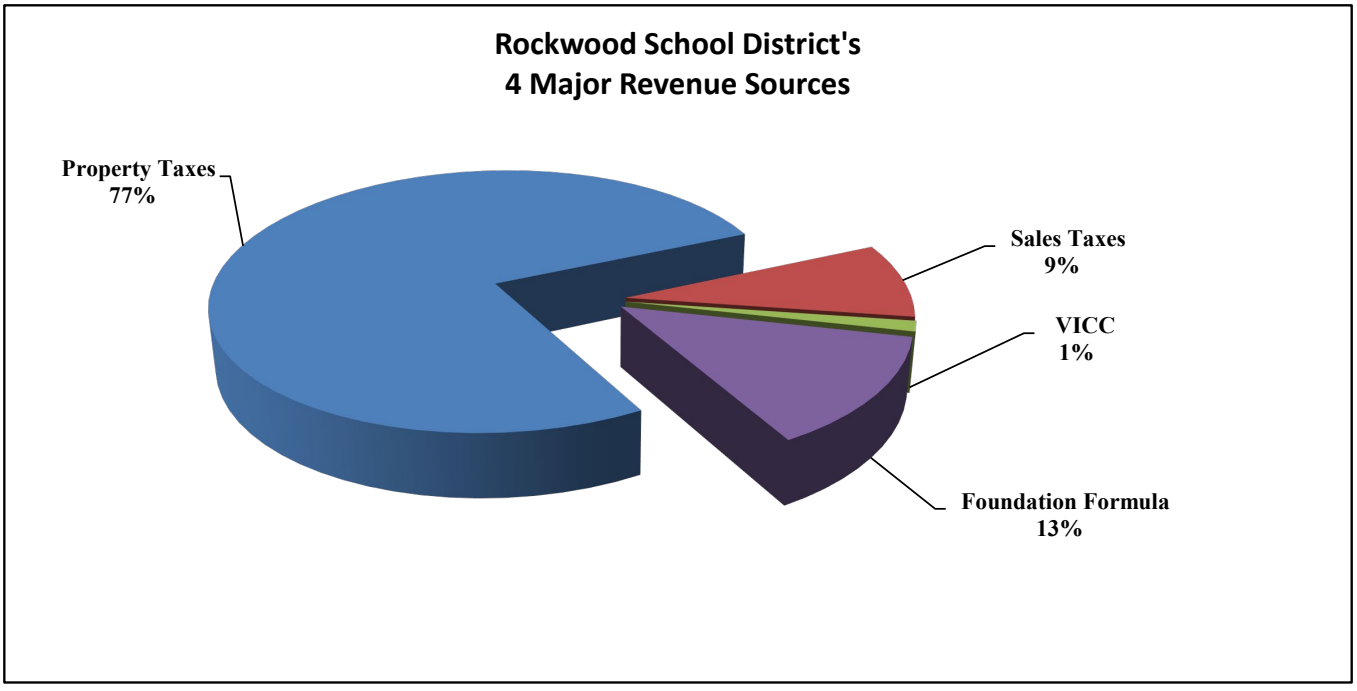
ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE BY SOURCE

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
Tax Rate	$4.1252	$4.1483	$3.8907	$3.8826	$3.8817
Assessed Valuation	$4,499,638,385	$4,639,005,137	$5,388,208,735	$5,418,871,115	$5,693,276,971
Revenues					
Local Sources:					
Property Taxes	$ 195,498,627	$ 205,288,597	$ 219,428,048	$ 221,378,278	$ 230,514,229
Sales Taxes	23,077,402	24,906,738	25,616,179	26,252,949	26,721,368
VICC	7,065,641	6,845,345	4,821,654	4,571,859	3,759,057
All Other Local	22,455,626	31,976,639	35,720,536	35,470,470	35,512,794
County Sources	3,825,507	4,196,065	4,222,318	4,373,173	4,327,576
State Sources					
Foundation Formula	35,751,555	35,139,309	35,297,100	33,680,332	39,614,322
All Other State	9,541,401	12,643,954	14,108,190	14,541,959	14,032,609
Federal Sources	16,980,655	9,485,309	9,056,631	5,929,220	3,471,872
Total Revenues	**314,196,413**	**330,481,956**	**348,270,656**	**346,198,240**	**357,953,827**
Bond Issue	15,995,000	-	-	-	-
Sale of Property	9,841	62,035	35,184	84,249	25,200
Transportation	18,383	168,254	76,559	774,999	600,000
Other Sources	963,488	724,403	-	-	-
TOTAL ALL SOURCES	**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**

Taxes are inclusive of property tax, merchants and manufacturing tax, payment in lieu of tax and financial institution tax
Foundation Formula includes Classroom Trust Funds

MAJOR REVENUE SOURCES

Included in the above are four major revenue sources for the District which are local property taxes, state foundation formula funds, voluntary transfer student (desegregation) aid and sales taxes. When combined, these four sources account for $300,608,976 or 84% of total District revenues and $292,970,756 or 92% of all operating revenues in 2025/26.



ROCKWOOD R-VI SCHOOL DISTRICT
FOUR MAJOR REVENUE SOURCES

Property Taxes

Property taxes are derived from taxing real and personal property. The tax rate, set each year in September, is levied on each $100 of assessed valuation. This valuation is determined by the county assessor's office, based on current market value of residential, commercial and agricultural real estate, and personal property. Typically the District will experience an increase in assessed valuation in the odd calendar years when the assessor's office reassess the property values resulting in the tax rate to change depending on the final assessed valuation. The even calendar years are considered non-reassessment years and any changes to the assessed valuation is through new construction and changes in personal property. For 2025/26, the District's assessed valuation is expected to increase 5.08% to $5.7 billion since 2025 is a reassessment year. Below is a table providing historical and projected tax rates and assessed valuations:

Fund	2021/22	2022/23	2023/24	2024/25	2025/26
Operating *	3.4052	3.3883	3.1307	3.1226	3.1217
Building	0.0400	0.0800	0.0800	0.4400	0.6200
Debt Service	0.6800	0.6800	0.6800	0.3200	0.1400
Total Tax Rate	**4.1252**	**4.1483**	**3.8907**	**3.8826**	**3.8817**

Assessed valuation	4,499,638,385	4,639,005,137	5,388,208,735	5,418,871,115	5,693,276,971

* Operating is comprised of the Incidental and Special Revenue (Teachers)

To the extent that the District's assessed values, excluding increases from personal property and new construction, exceed the lesser of the Consumer Price Index (CPI), (which is budgeted at 2.9% for 2025/26) or 5%, the District is required, based upon calculations made in accordance with the rules and regulations of the State Auditor's office and the Hancock amendment, to decrease its operating tax levy from the prior year's rate. In a year when the assessed valuation declines, the District is allowed to roll up the operating tax levy. Additionally, the State Tax Commission in a given year may reduce property tax valuations for various parcels. These reductions in valuations result in a loss of tax revenue to the taxing entity. The law allows a taxing entity to recoup this loss over a three year period, and the District is budgeting $0.0019 cents in 2025/26 to recover the lost revenue. Another factor impacting the presentation of the District's tax rate is the successful passage of Proposition 3 which allows for the capital projects fund tax rate to increase by $0.54 cents over a two-year period to address safety, technology and facility cycle maintenance needs while decreasing the debt service levy by the same $0.54 cents resulting in a zero-tax rate increase. In 2024/25, the District transferred $0.36 to the capital projects fund and in 2025/26 the District will transfer the remaining $0.18 to the capital projects fund to complete the transition. Overall for 2025/26, the District is budgeting for the total tax levy to remain the same as 2024/25 due to the completion of the Prop 3 transfer which resets the tax rate ceiling, estimated to be $3.8917.

Foundation Formula

The District's second largest revenue source is the State of Missouri's Foundation Formula for education. Missouri's Foundation Formula is comprised of two revenue sources: Basic Formula and the Classroom Trust Fund. The District is currently budgeting 2025/26 Formula and Classroom Trust revenue to increase $5.9 million compared to the 2024/25 projections and is based on four factors included in the calculation. Formula Weighted Average Daily Attendance (WADA) for the regular school term is one factor in the state formula and the District is allowed to use the highest of the current or prior two school years. Since the District is experiencing declining enrollment we are using the 2023/24 WADA in our 2025/26 forecasting. The second factor in the State Formula is the District's Dollar Value Modifier (DVM), which is adjusted by DESE, and is remaining the same as 2024/25 at 1.088. The third factor in the State Formula is the appropriation factor and that will remain at 100%. The State Adequacy Target is the final factor in the state formula. The current state budget that was approved in May 2025 and sent for the governors approval reflects State appropriating enough funding to keep the State Formula fully funded at $7,145 which reflects an increase from $6,760 in 2024/25. The increase in the SAT is partially offset due to the decline in the District's WADA. School district's in Missouri are also incentivized through Senate Bill 727 to maintain a 169 day attendance calendar in the prior school year. If that requirement is met they will receive 1% of the prior year Foundation Formula revenue. The District met this requirement in 2024/25 and the additional 1% revenue of roughly $0.3 million has been included in the 2025/26 forecast.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The trend for Gaming Revenues in Missouri is estimated to increase in 2025/26 for an estimated payment per ADA of $576.

VICC (Desegregation) Aid

Under a settlement which continues funding for an extensive city-to-suburb student transfer program that began 40 years ago in a federal desegregation case in St. Louis, Rockwood is estimated to have approximately 527 students from the city as part of our educational community. The transfer program is currently being phased out which will reduce the number of eligible students transferring to Rockwood. The District has budgeted to record this revenue in the Special Revenue (Teachers) Fund. Rockwood receives reimbursement for the cost of educating these voluntary transfer students (VTS) who elect to commute from their homes to attend the District. The rate of reimbursement has been set at $7,800 per student enrolled at Rockwood in 2025/26.

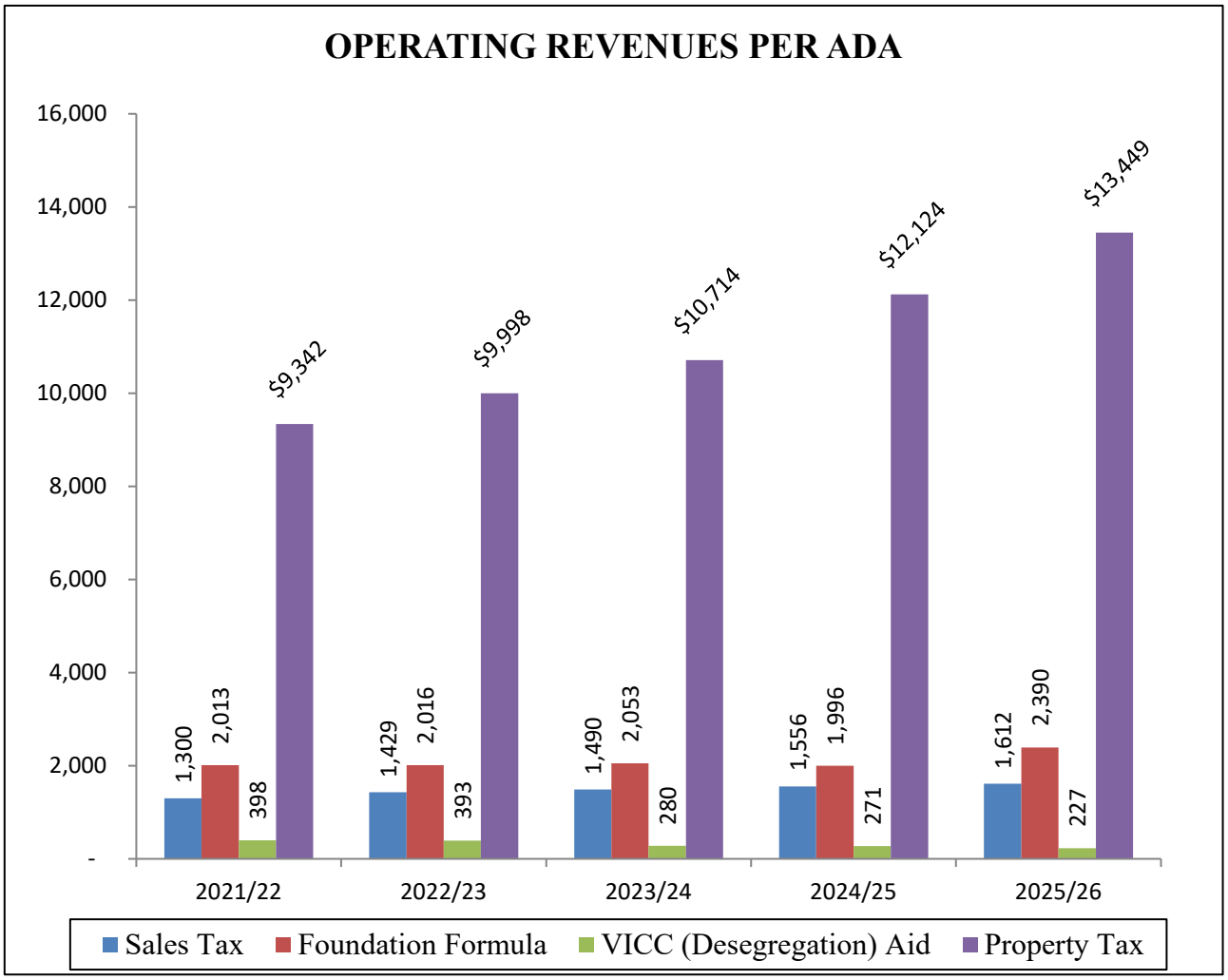
Sales Taxes

Rockwood receives sales tax revenue from the State of Missouri but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the prior year WADA for the District multiplied by a per WADA amount that is calculated by DESE based on collections. Overall collections from sales tax revenue in Missouri has been strong resulting in a 2024/25 per WADA payout of $1,514 (at the time of budget completion and represents a preliminary 2.64% increase compared to 2023/24 school year). Short-term projections from DESE indicate that the per WADA amount will decrease to $1,495 (2%) but we have budgeted our 2025/26 per WADA to increase 3.5% to $1,567 based on prior year trends. The per WADA of $1,567 results in an estimated $0.4 million increase in Prop C funding by the State for a total of $26.7 million in 2025/26 and is budgeted to be recorded in the Special Revenue (Teachers) Fund. The District will monitor sales tax collections in 2025/26 and adjust the revenue projections as necessary.

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
Property Tax	$ 9,342	$ 9,998	$ 10,714	$ 12,124	$ 13,449
Foundation Formula	2,013	2,016	2,053	1,996	2,390
VICC (Desegregation) Aid	398	393	280	271	227
Sales Tax	1,300	1,429	1,490	1,556	1,612
TOTAL	**$ 13,053**	**$ 13,835**	**$ 14,537**	**$ 15,947**	**$ 17,679**
% Change	**0.1%**	**6.0%**	**5.1%**	**9.7%**	**10.9%**

Note: ADA includes Resident and VICC students





EXPENDITURES

ROCKWOOD
SCHOOL
DISTRICT

EXPENDITURE EXPLANATION

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

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

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

Expenditures by Object clarifies which classification of expenditures claim the District's budget dollars. These classifications are broken down into the major areas of Salaries and Benefits plus Supplies and Purchased Services for Food Services, Transportation, Student Activities, Capital and Debt Service expenditures. Each chart and graph provided in this document is from District's historical financial and forecasted records.

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL EXPENDITURES BY FUND COMPARISON

	ESTIMATED 2024/25	BUDGET 2025/26	% of TOTAL EXPENDITURES	% CHANGE
General	$ 121,142,727.70	$ 132,835,129	35%	10%
Special Revenue (Teachers)	175,485,224	180,981,800	48%	3%
Debt Service	16,481,365	19,423,840	5%	18%
Building	22,667,111	42,077,109	11%	86%
TOTAL FUNDS	**$ 335,776,428**	**$ 375,317,878**	**100%**	**11.8%**

BUDGET 2025/26
TOTAL EXPENDITURE % BY FUND

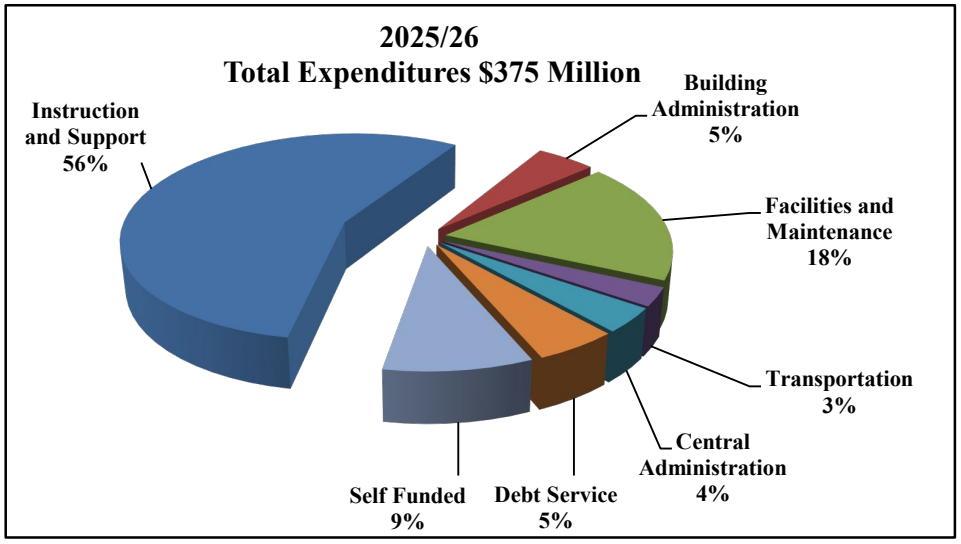


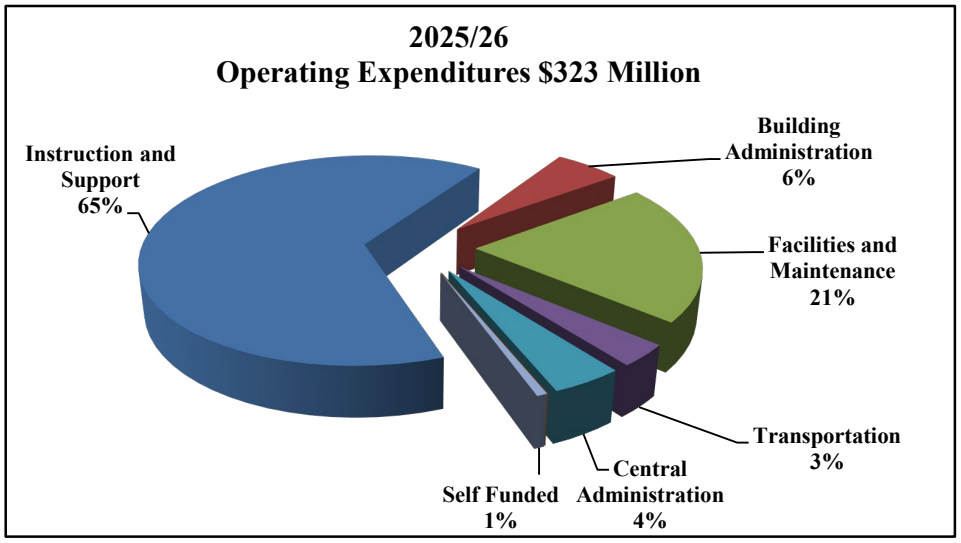
The total current projected expenditures for the 2024/25 budget is $335.8 million and is budgeted to increase $39.5 million to $375.3 million in 2025/26. As previously mentioned, the District follows the legal requirements of the State of Missouri for fund accounting and a summary of expenditures by fund is reflected above. Our 2025/26 expenditure budget for the General fund is expected to increase $11.7 million and the Special Revenue (Teachers) fund reflects an increase of $5.5 million. Approximately 85% of these funds expenditure budgets are comprised of salary and benefits and for 2025/26 includes a 5.25% increase in salaries for the majority of our employees. The District's self-insured medical and pharmacy plan will incur a 10% increase in premiums for employee and dependent coverage as well as an additional $3.0 million contribution to offset rising pharmacy costs the plan is incurring. The Child Nutrition fund, which is part of the General fund, is expected to increase $2.8 million to address equipment refresh and kitchen updates. The expenditure budget for the Debt Service fund is directly related to the debt maturity schedule on outstanding general obligation bonds and will have a 2025/26 budget of $19.4 million to meet those obligations. The increase in the Building fund expenditures of $19.4 million in 2025/26 compared to 2024/25 is related to the completion of the Proposition 3 tax rate transfer of $0.18 providing approximately $10.9 million in additional resources to fund capital expenditures to address safety, technology and facility cycle maintenance needs. The remaining difference of $8.6 million is the estimated cost of Prop 3 projects that began in the 2024/25 school year but will be completed in the 2025/26 school year.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURES BY FUNCTION
2025/26

Rockwood R-VI School District's expenditures are broken down by the overall areas that the budget dollars support. The report and graphs below illustrate that 65% of the operating budget is spent to support instruction expenditures. Out of the total budget, 56% of budgeted expenditures supports instruction. The difference is due to bond issue, debt service payments and the self-funded programs.

	TOTAL	OPERATING
Instruction and Support	$ 209,290,880	$ 209,290,880
Building Administration	18,249,738	18,249,738
Facilities and Maintenance	68,090,161	68,090,161
Transportation	10,657,599	10,657,599
Central Administration	14,132,745	14,132,745
Debt Service	19,423,840	-
Self Funded	34,713,482	2,115,708
	$ 375,317,878	**$ 323,296,264**





ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL EXPENDITURES BY OBJECT

Total expenditures by object show how the District actually spends the dollars budgeted in specific expenditure groups. Salaries and benefits account for 68% of total expenditure budget and 85% of total operating budget (incidental and special revenue teachers' fund). Purchased services are amounts paid for services rendered by personnel who are not on the District's payroll and for other services that the District will purchase (i.e. repairs, professional services, etc.). Supplies are for those general items needed to support the operation of the District while capital reflect expenditures for the acquisition of or additions to capital assets, including bond issue expenditures. Debt service relates to the principal and interest on outstanding debt.

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
Salaries	$ 168,885,434	$ 173,748,162	$ 178,689,283	$ 182,897,666	$ 189,855,088
Retirement	22,462,509	23,035,644	23,583,146	24,510,427	25,740,101
FICA	2,819,719	2,940,333	3,064,702	3,132,508	3,354,446
Insurance	26,158,618	31,486,584	31,299,837	34,558,959	34,953,182
Other Benefits	1,163,448	1,133,978	1,234,816	2,045,461	2,247,983
Total Salaries and Benefits	**221,489,728**	**232,344,701**	**237,871,784**	**247,145,022**	**256,150,800**
Purchased Services	15,787,987	18,544,668	21,858,567	23,206,613	26,970,842
Supplies	22,931,884	23,357,573	24,328,487	26,165,841	29,573,537
Capital/Lease Payment	13,134,624	13,840,007	15,384,556	22,777,587	43,198,859
Debt Service	47,812,985	34,334,918	39,031,890	16,481,365	19,423,840
TOTAL EXPENDITURES	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**

TOTAL OPERATING EXPENDITURES BY OBJECT

Total operating expenditures (Incidental, Special Revenue (Teachers) and Building funds) by object shows that 73% of the operating fund is budgeted for salary and benefits.

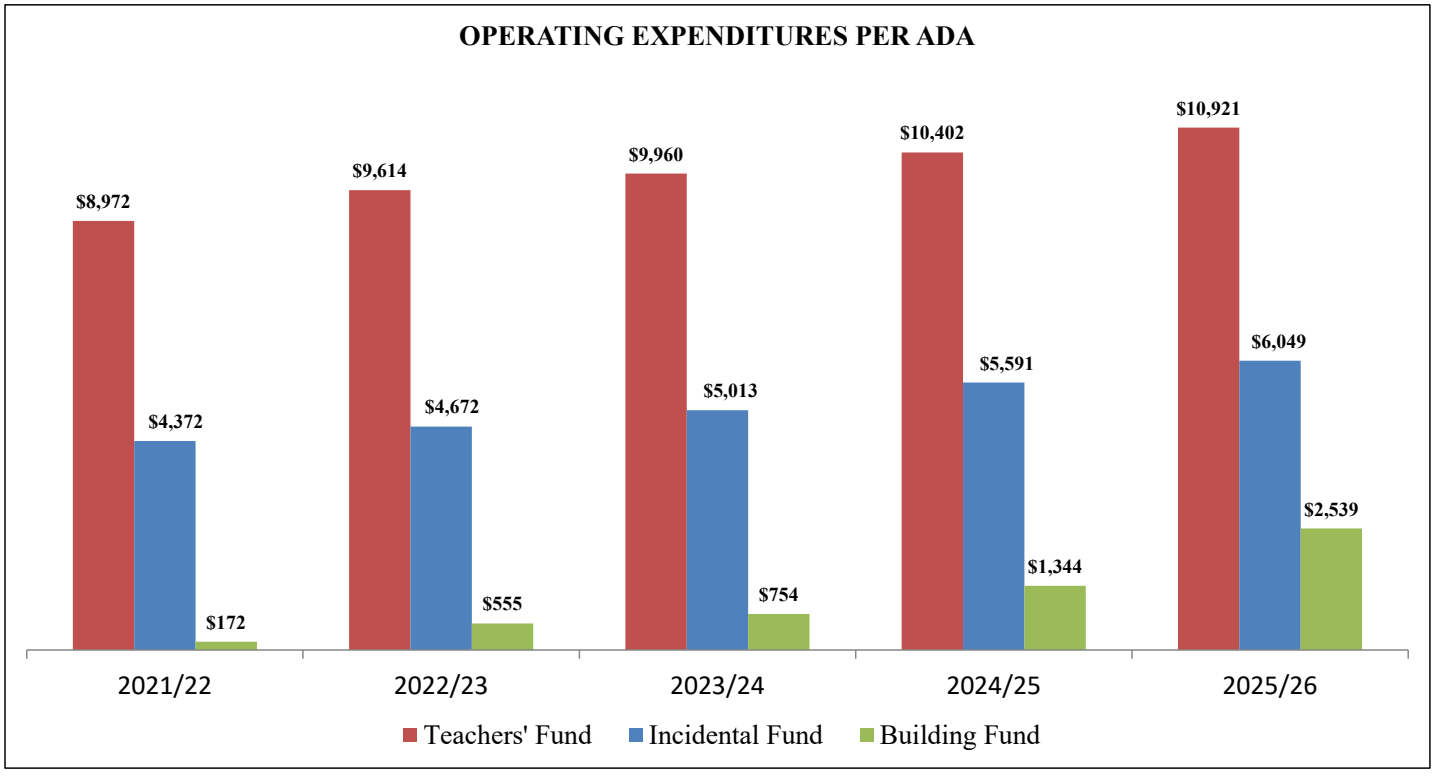
OBJECT	2025/26	% to Total
Salaries	$ 175,697,651	54%
Benefits	62,770,950	19%
Purchased Services	22,110,576	7%
Supplies	20,639,978	6%
Capital	42,077,109	13%
TOTAL	**$ 323,296,264**	**100%**

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
EXPENDITURES					
Incidental Fund (110)	$ 77,628,201	$ 81,442,083	$ 86,181,345	$ 94,329,882	$ 100,237,355
Teachers' Fund (200)	159,310,340	167,586,826	171,241,505	175,485,224	180,981,800
Building Fund (430 and 450)	3,053,395	9,677,095	12,960,395	22,667,111	42,077,109
Total Operating Expenses	**$ 239,991,936**	**$ 258,706,004**	**$ 270,383,244**	**$ 292,482,217**	**$ 323,296,264**
Avg. Daily Attendance TOTAL (Res+VICC)	**17,757**	**17,432**	**17,193**	**16,871**	**16,572**

OPERATING EXPENDITURES/ADA					
Incidental Fund	$ 4,372	$ 4,672	$ 5,013	$ 5,591	$ 6,049
Teachers' Fund	8,972	9,614	9,960	10,402	10,921
Building Fund	172	555	754	1,344	2,539
Total	**$ 13,515**	**$ 14,841**	**$ 15,726**	**$ 17,336**	**$ 19,509**
% Increase/Decrease	**5.89%**	**9.81%**	**5.97%**	**10.24%**	**12.53%**

ASSESSED VALUE					
Total	$ 4,499,638,385	$ 4,639,005,137	$ 5,388,208,735	$ 5,418,871,115	$ 5,693,276,971
Per Ada (In Thousands)	**$ 253,401**	**$ 266,120**	**$ 313,395**	**$ 321,194**	**$ 343,548**
% Increase/Decrease	**1.01%**	**5.02%**	**17.76%**	**2.49%**	**6.96%**





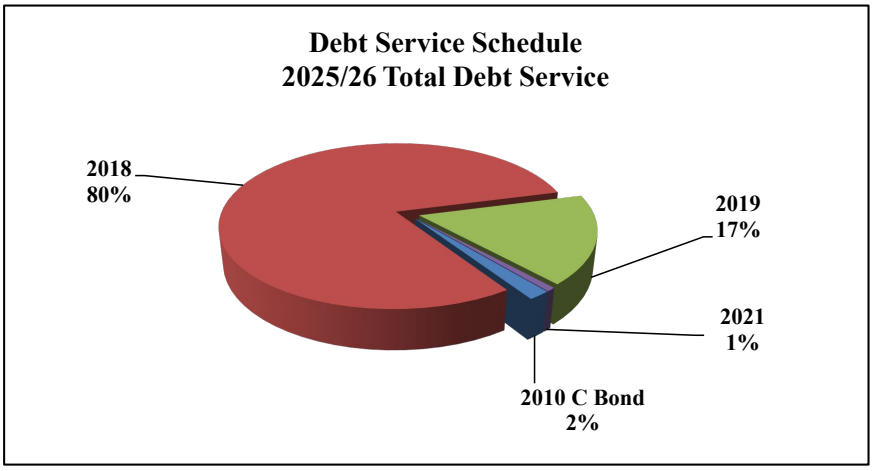
DEBT SERVICE

ROCKWOOD SCHOOL DISTRICT

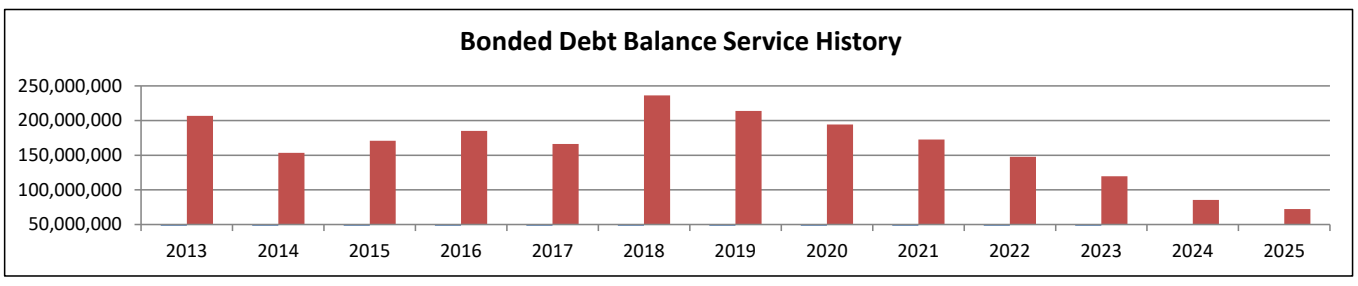
ROCKWOOD R-VI SCHOOL DISTRICT
DEBT SERVICE

The Debt Service Fund balance is forecast to be $8.9 million as of June 30, 2026, compared to $19.8 million as of June 30, 2025. Current state law limits the bonded indebtedness to a maximum of 15% of assessed value or $854 million (2025/26 estimated assessed value is $5,693,276,971). At June 30, 2025, the District has an outstanding bonded debt level of $72.3 million, well within the legal limits for school districts. The 2025/26 budget for the Debt Service fund includes $17,250,000 in principal and $2,580,215 in interest payments. In 2025/26 the District will transfer $0.18 of the tax levy to the Building fund which completes the Proposition 3 transfer. The remaining Debt Service levy of $0.14 is forecasted to be sufficient in satisfying the District's remaining general debt obligations.

Debt Service Schedule 2025/26			
Issue Date	**Principal**	**Interest**	**Total Debt Service**
2010 C Bond	$ -	$ 346,513	**$ 346,513**
2018	14,275,000	1,653,653	**15,928,653**
2019	2,975,000	433,900	**3,408,900**
2021	-	146,150	**146,150**
TOTAL	**$ 17,250,000**	**$ 2,580,215**	**$ 19,830,215**



Debt Service History						
FY Ending 6/30	**Refinance Amount**	**Principal Paid**	**Interest Paid**	**Total Paid**	**New Debt Issued**	**Bonded Debt Balance as of 6/30**
2013		16,105,000	9,538,341	25,643,341		206,910,000
2014		53,570,000	8,820,591	62,390,591		153,340,000
2015		17,540,000	6,426,466	23,966,466	35,000,000	170,800,000
2016	38,855,000	58,450,000	9,457,897	67,907,897	33,950,000	185,155,000
2017		18,775,000	7,260,957	26,035,957		166,380,000
2018	26,690,000	19,695,000	6,864,729	26,559,729	62,800,000	236,175,000
2019		22,330,000	9,772,410	32,102,410		213,845,000
2020		50,550,000	9,458,448	60,008,448	31,085,000	194,380,000
2021		21,940,000	8,184,753	30,124,753		172,440,000
2022	15,995,000	40,545,000	7,112,703	47,657,703		147,890,000
2023		28,400,000	5,926,350	34,326,350		119,490,000
2024		33,905,000	5,011,565	38,916,565		85,585,000
2025		13,300,000	3,175,797	16,475,797		72,285,000





FUND SUMMARY

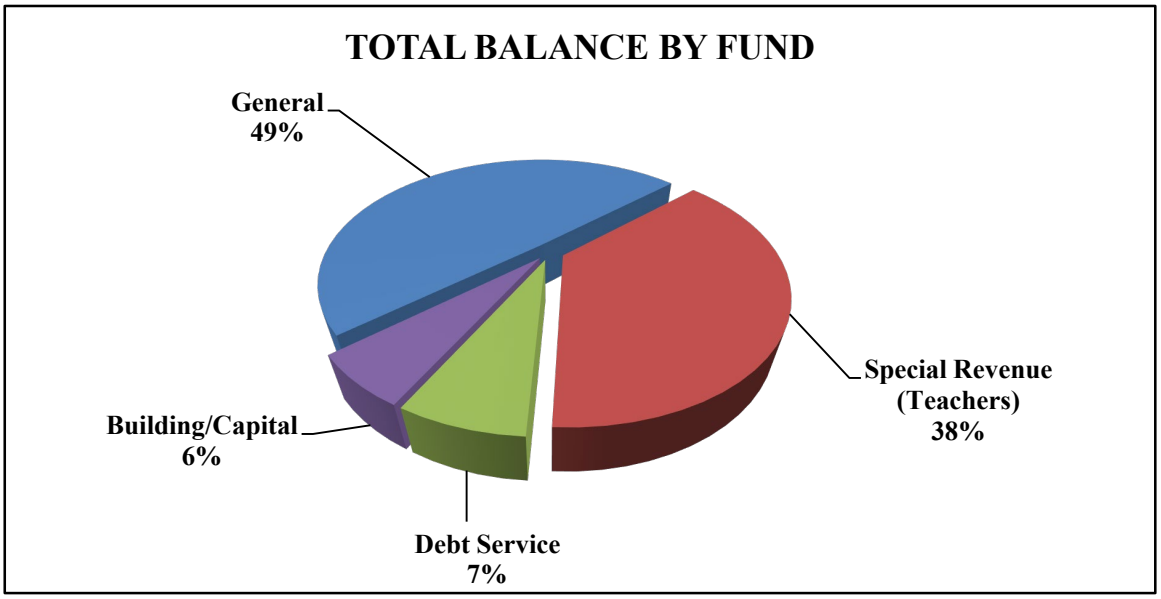
ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL ENDING FUND BALANCE COMPARISON

	ESTIMATED 2024/25	BUDGET 2025/26	% TOTAL BUDGET	% CHANGE
General	$ 62,296,144	$ 63,694,396	49%	2%
Special Revenue (Teachers)	48,333,460	48,260,631	38%	0%
Debt Service	19,790,083	8,924,338	7%	-55%
Building/Capital	15,030,796	7,832,267	6%	-48%
Total Funds	**$ 145,450,483**	**$ 128,711,632**	**100%**	**-12%**

The fund structure includes the State required four major funds: General (including Incidental, Child Nutrition, Student Activities and Community Education Funds), Special Revenue (Teachers'), Debt Service, Capital (Building, Prop 3 and Bond Issue Funds). Total fund balances are budgeted to decrease $16.8 million in 2025/26 to a total of $128.7 million. The largest decreases of fund balance is in the Debt Service fund (-$10.9 million) and Building/Capital fund (-$7.2 million). For the Debt Service fund, the decrease was planned through the structure of our general obligation maturity schedule and completion of the Proposition 3 tax levy transfer. For the Building fund, the decrease is related to the timing of the spending of Proposition 3 funds on projects that begin in 2024/25 but are completed in 2025/26. Overall, at the beginning of the budget year, the District budgets for 100% of Proposition 3 funds to be spent within a budget year and adjustments are made once project timelines are complete. For 2024/25, approximately $8.9 million of summer 2025 projects will carryover into 2025/26 resulting in a net zero change over the two year period.

The District receives nearly 70% of its operating revenue from local tax sources based on assessed valuation of property and our approved tax levy. These ad valorem portion of these taxes are payable at December 31 each year. Consequently, the District receives the majority of their revenue dollars in December or January and must either support the cash flow requirements with fund balances or by borrowing. This is the basis of Board Policy 3117 requiring a minimum fund balance level equal to 18% plus a 4% fiscal stabilization threshold for a total fund balance level of 22% of budgeted operating expenditures. Following these guidelines allows the Disrict to have sufficeint cash to meet our obligations during the low periods of revenue collections which avoids the need for TAN's (Tax Anticipation Note's) borrowing. The estimated Operating fund (Incidental and Special Revenue Teachers') balance for 2025/26 of $97.4 million meets the requirements of Board Policy 3117.



ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2025/26

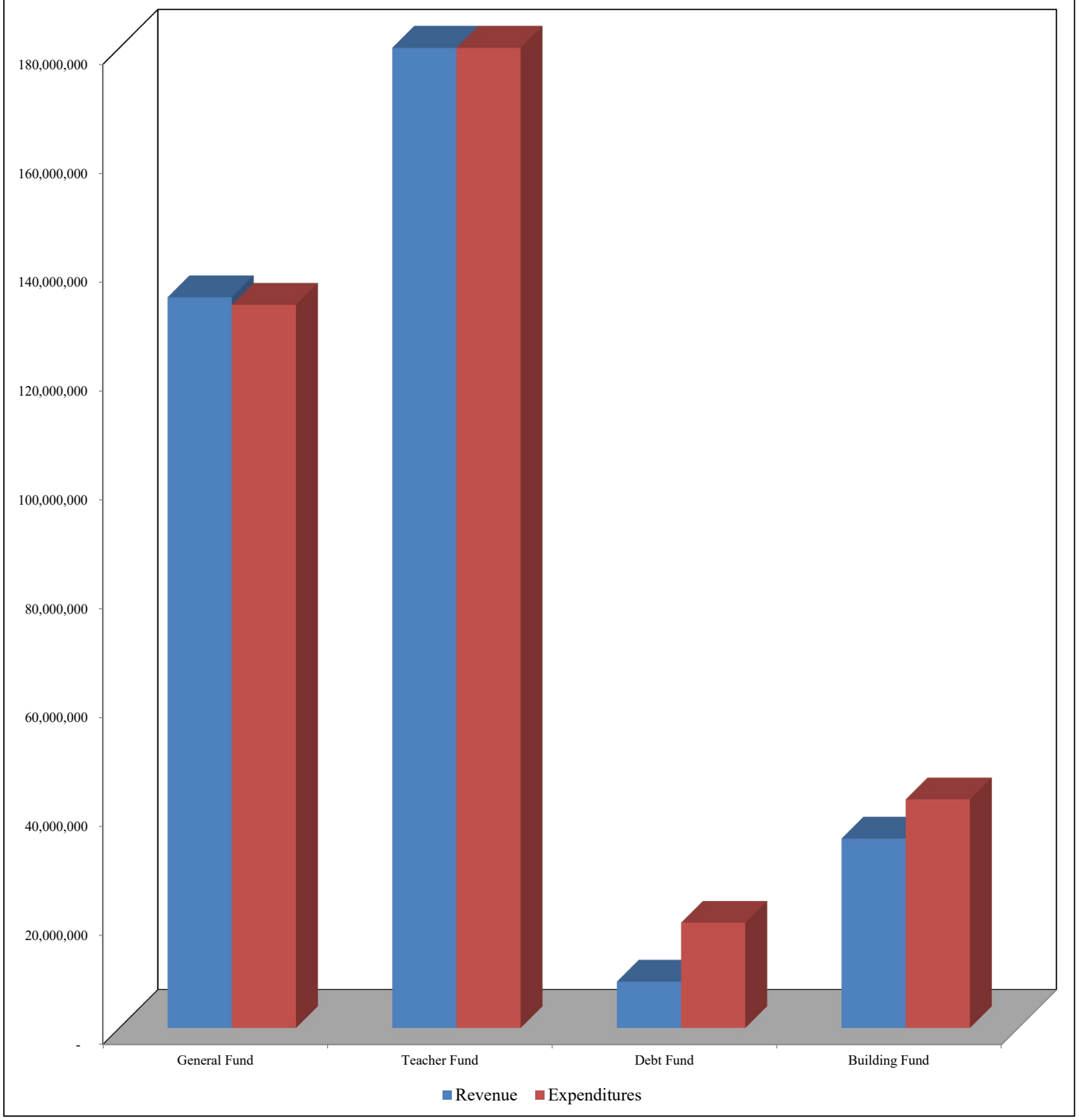
REVENUE

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
REVENUE								
Incidental Fund	$ 82,432,685	$ 89,778,958	$ 90,165,123	$ 92,142,947	$ 103,687,605	$ 100,600,700	$ 101,004,053	$ 102,861,303
Child Nutrition Services	13,403,694	10,318,085	10,107,566	9,258,657	8,964,399	9,614,320	9,950,818	10,199,598
Student Activities	4,235,367	4,411,930	4,576,001	4,125,000	4,186,875	4,249,678	4,313,423	4,378,124
Other Activities	61,606	27,607	51,648	19,871	19,750	20,000	20,250	20,500
Community Education	14,165,643	14,340,687	14,824,744	15,966,117	17,374,752	17,982,868	18,477,398	18,939,331
GENERAL FUNDS	**114,298,994**	**118,877,267**	**119,725,081**	**121,512,592**	**134,233,381**	**132,467,566**	**133,765,942**	**136,398,856**
TEACHERS FUND	**163,073,340**	**170,545,229**	**180,622,446**	**179,302,784**	**180,908,971**	**181,878,091**	**187,125,282**	**187,026,606**
Building Fund	6,030,550	9,130,181	10,956,401	8,826,050	5,198,643	5,307,528	5,513,775	5,604,584
Prop 3 Fund	-	-	-	19,139,421	29,679,937	30,245,547	31,729,849	32,359,195
Capital Projects (Bond Issue)	64,921	181,016	16,590	-	-	-	-	-
BUILDING FUNDS	**6,095,471**	**9,311,196**	**10,972,992**	**27,965,471**	**34,878,580**	**35,553,075**	**37,243,624**	**37,963,779**
DEBT SERVICE FUND	**47,715,319**	**32,702,955**	**37,061,881**	**18,276,641**	**8,558,095**	**8,630,341**	**8,950,221**	**9,086,390**
TOTAL ALL FUNDS	**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**	**$ 358,529,073**	**$ 367,085,069**	**$ 370,475,631**

EXPENDITURES

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
EXPENDITURES								
Incidental Fund	$ 77,628,201	$ 81,442,083	$ 86,181,345	$ 94,329,882	$ 100,237,355	$ 102,372,470	$ 105,584,707	$ 109,072,274
Child Nutrition Services	7,847,366	7,539,362	8,154,655	7,906,416	10,719,239	9,815,699	10,010,520	10,209,227
Student Activities	3,533,751	4,099,391	4,333,643	3,886,079	4,080,385	4,141,592	4,203,718	4,266,773
Other Activities	10,845	22,300	13,666	11,301	19,456	19,750	20,048	20,349
Community Education	11,879,096	13,556,979	14,134,023	15,009,050	17,778,694	17,956,486	18,315,612	18,681,934
GENERAL FUNDS	**100,899,259**	**106,660,116**	**112,817,332**	**121,142,728**	**132,835,129**	**134,305,997**	**138,134,605**	**142,250,557**
TEACHERS FUND	**159,310,340**	**167,586,826**	**171,241,505**	**175,485,224**	**180,981,800**	**186,720,352**	**188,304,111**	**190,976,139**
Building Fund	3,053,395	9,677,095	12,960,395	8,879,772	5,634,329	4,855,140	5,155,140	5,355,140
Prop 3 Fund	-	-	-	13,787,339	36,442,780	30,225,000	31,725,000	32,325,000
Capital Projects (Bond Issue)	10,081,228	4,162,912	2,530,458	-	-	-	-	-
BUILDING FUNDS	**13,134,624**	**13,840,007**	**15,490,853**	**22,667,111**	**42,077,109**	**35,080,140**	**36,880,140**	**37,680,140**
DEBT SERVICE FUND	**47,812,985**	**34,334,918**	**38,925,594**	**16,481,365**	**19,423,840**	**12,117,465**	**8,148,353**	**8,357,553**
TOTAL ALL FUNDS	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 368,223,954**	**$ 371,467,209**	**$ 379,264,389**
ENDING FUND BALANCE	**$ 115,247,525**	**$ 124,262,306**	**$ 134,169,423**	**$ 145,450,483**	**$ 128,711,632**	**$ 119,016,751**	**$ 114,634,611**	**$ 105,845,853**

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE AND EXPENDITURES BY FUND
2025/26 BUDGET





ORGANIZATION ENROLLMENT PERFORMANCE

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
ANNUAL REPORT TO THE COMMUNITY
2024-2025

Welcome to Rockwood!



Our students, staff members and families have been excited to head back into our hallways for the first half of the 2024-2025 school year in the Rockwood School District! Rockwood is a special place for our students to learn and grow, and we are committed to maintaining a safe, focused and fun environment for everyone in our community.

Our nearly 3,400 teachers and staff members go above and beyond to ensure a quality learning experience each day for over 19,000 learners. We prioritize the physical safety and mental and social-emotional health of our students through a multi-tiered system of support. We keep our focus on our students' education through cultivating positive, respectful relationships that build a solid foundation for learning. And we always make sure to keep things fun and celebrate the many and varied successes of our students, staff and community members!

These collective efforts uphold a reputation founded on high student achievement, outstanding teachers and staff and great community support.

"Rockwood is not only the gem of St. Louis County; I believe it's the gem of the state of Missouri. It is a district that is known for student achievement, innovation and ensuring that the needs of all students are being addressed. We have been one of the most well-regarded school districts in this country, and we will continue to be just that by working together to ensure all students realize their full potential."

- Dr. Curtis Cain, Rockwood Superintendent of Schools

Mission

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

Vision

Every student loves life and finds success

Core Values

Our core values affirm what we stand for and how we treat each other. These values define who we are as a school district—individually and collectively.

Student Achievement



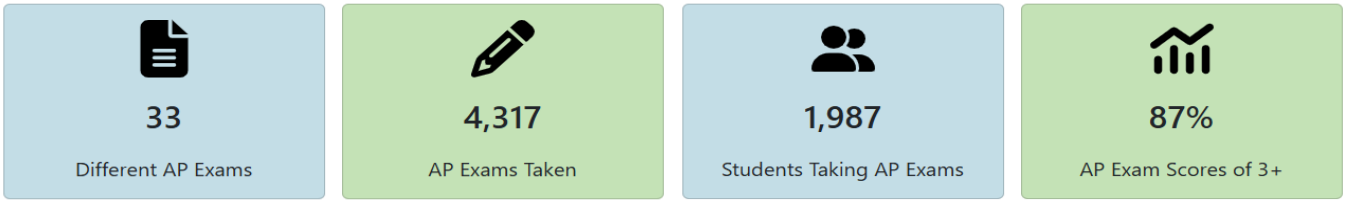
The Rockwood School District continues to be a state and national leader in education. Rockwood students routinely perform at high levels in the content areas of Reading, Language Arts, Mathematics, Science and Social Studies on state assessment tests.

Awards

Advanced Placement (AP)

AP provides students the opportunity to take college-level courses while in high school. Students who participate gain college-level skills and may earn college credit while they are still in high school.

More than 60 percent of the graduating class earned a B or better through coursework from the Advanced Placement or Advanced Credit Program.



Missouri Assessment Program (MAP) - *% of students proficient*

The Missouri Assessment Program (MAP) offers statewide grade-level assessments for students in the academic areas of English Language Arts, Mathematics, Science and Social Studies. MAP results should be used in tandem with other data points—such as learning environment and other contextual factors—to understand student performance in relation to academic goals.

MAP		Language Arts	Math	Science	Social Studies
	Rockwood	59.8%	59.3%	57.5%	56.8%
	Missouri	43.2%	41.2%	38.4%	39.7%

ACT

Nearly 89 percent of 2024 Rockwood graduates participated in at least one administration of the ACT.

The ACT defines College Readiness Benchmarks as minimum scores needed to indicate a 50 percent chance of obtaining a B or higher or a 75 percent chance of obtaining a C or higher in the corresponding credit-bearing

The numbers below reflect students' best ACT attempts.

ACT		Composite Average	Students Meeting All Four Benchmarks
	Rockwood	23.5	40%
	Missouri	20.1	20%

Graduation Rate

The Rockwood graduation rate continues to be significantly above the state average. We want all students to graduate and be prepared for college, career and citizenship.

	Graduation Rate
Rockwood	96.1%
Missouri	90.8%

Highly Qualified Staff



- Babler Elementary Principal Dr. Michelle Fitzsimmons was named the St. Louis Suburban Elementary Principals Association (SLSEPA) 2024-2025 Outstanding Assistant Principal.
- Rockwood South Middle language arts teacher Kristen Engle was named the 2024 Association for Middle Level Education (AMLE) Educator of the Year.
- Two Rockwood educators received a 2024 Emerson Excellence in Teaching Award, and Rockwood Teacher of the Year, Molly Clince, was one of 10 educators for the Missouri Regional Teacher of the Year for the St. Louis region.
- Marquette High nurse Tracy Crawford was named a recipient of the 2024 St. Louis Suburban School Nurses' Association's (SLSSNA) Outstanding Service by a School Nurse Award.
- Twenty-six Rockwood nurses have received National Board Certification of School Nurses (NBCSN).
- Rockwood provides ongoing professional development for all of its employees. We have a comprehensive program for the development of teachers and staff at all levels.

83%	14	147
have advanced degrees	average years' experience	National Board Certified Teachers

Safe and Caring Schools

The health and safety of our students, staff members and our entire community will always be a top priority in Rockwood. To help ensure the safety and security of our school communities, we recognize the importance of continually collaborating with emergency management officials to ensure best practices are implemented for school safety; reviewing and evaluating the district's comprehensive safety plan; and providing professional learning on safety for staff at all levels. This includes districtwide options-based response training so that staff members are prepared to lockdown, barricade and evacuate students to a safe location outside the school building during an intruder alert.



With the passage of Proposition 3 in the fall of 2023, the Rockwood School District is developing a systematic plan to address continuing safety upgrade priorities around the district. This includes all exterior doors being connected to a door monitoring system with keypad entries and exterior security camera upgrades by the Technology Department to follow after the door access controls projects are completed. Every exterior door that will be updated with the monitoring system will receive upgraded surveillance systems as well.

We care about our students. We recognize that relationships matter. Our core values drive our work as we connect with students so they can learn, grow and reach their highest potential. Rockwood Student Services provides social-emotional support for all students.Our caring, trained school counselors, social workers and behavior



Responsible Finance

For the 15th straight year, Rockwood School District has earned a top ranking as a AAA-rated district from Standard & Poor's. The AAA rating reflects organizations with exemplary financial strength and discipline in meeting all obligations.

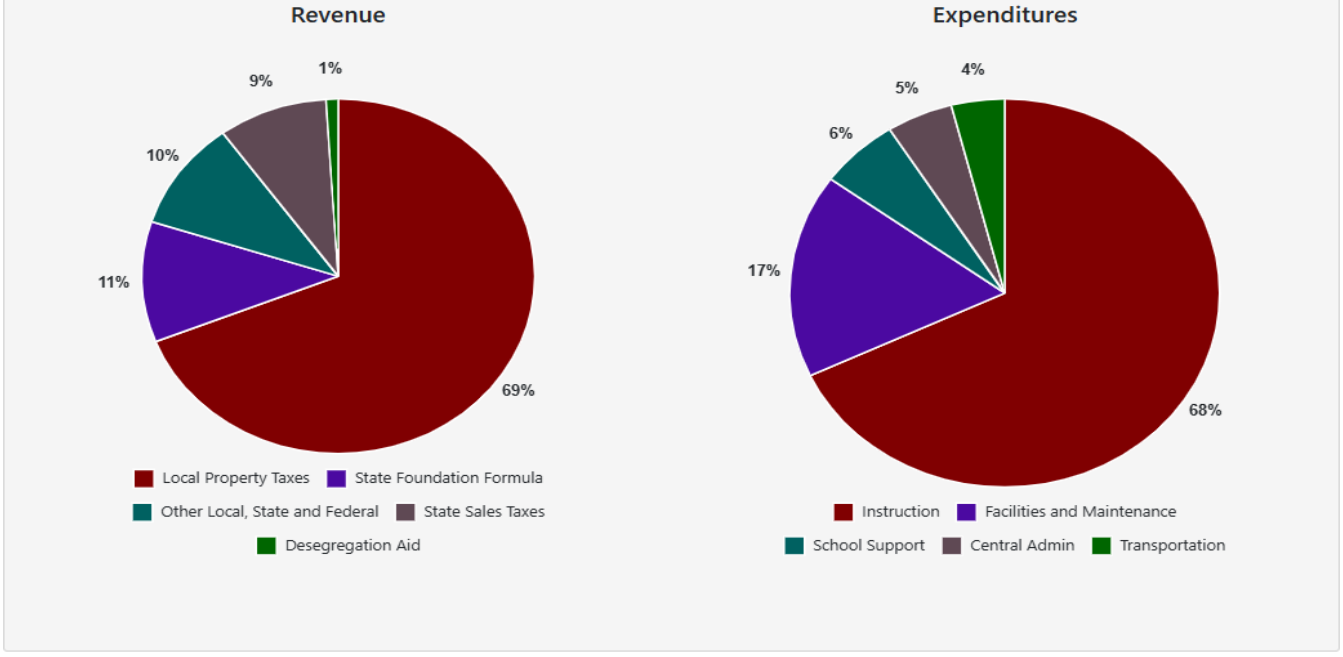
AAA
STANDARD & POOR'S RATINGS SERVICES
McGRAW HILL FINANCIAL
HIGHEST RATING!

According to Standard & Poor's, a AAA-rated organization has an extremely strong capacity to meet its financial commitments. A AAA credit rating is the highest one issued by Standard & Poor's, and Rockwood is one of only four districts in the state to earn such a high bond rating. Rockwood has also earned the Meritorious Budget Award (MBA) for excellence in budget presentation by the Association of School Business Officials (ASBO) International for 25 consecutive years and the ASBO and Government Finance Officers Association (GFOA) Certificate of Excellence (COE) in financial reporting for 19 straight years. Rockwood is the only school district in the state to currently hold a AAA rating as well as ASBO's MBA and COE and GFOA's COE.

MERITORIOUS BUDGET AWARD
ASBO
2023–2024
RECIPIENT

18,935	3,372	$295,644,956
Student Enrollment	Staff Members	Operating Budget

Revenue and Expenditures



Exceptional Community

Partners in Education

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

PIE facilitators collaborate with volunteers willing to share their expertise or special talents with our students. This community cooperation enhances curriculum

Parkway-Rockwood Community Education

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

Rockwood Early Childhood Education

The Rockwood Early Childhood Education program has a longstanding reputation for excellence in educating children from birth to kindergarten with resources such as Parents As Teachers, screenings, preschool, diagnostics and special education.

All teachers are certified by the state in Early Childhood Education and/or Early Childhood Special Education. The preschool program features a curriculum aligned with Rockwood's high standards.

Rockwood Gives Back

Rockwood Gives Back is a group of volunteers who support Rockwood students and families in need. Rockwood Gives Back cultivates a spirit of generosity and donations, connects families with services to strengthen our school district and develops a districtwide culture of support for our children.

Rockwood Gives Back works closely with district and school staff members to nurture a close, caring school community.

ROCKWOOD R-VI SCHOOL DISTRICT
BOARD OF EDUCATION
2025/26



Lynne Midyett, President
Term Expires 2026
Lynne Midyett was appointed to the Rockwood Board of Education in June 2016. She has a history of service in public education, including her work as the former assistant superintendent of partner districts with Special School District. She began her career as a special education teacher serving Rockwood students. Ms. Midyett earned her Master of Arts in Special Education and her certification in Educational Administration. Her family has lived in Rockwood for over 25 years, and her children graduated from Marquette High School. She currently has three grandchildren attending Rockwood schools.



Tamara Jo Rhomberg, Vice President
Term Expires 2027
Ms. Rhomberg is a 40-plus year resident of the Rockwood School District with two children and two grandchildren who have graduated from Rockwood Schools. As a mother, a grandmother, and a great grandmother, education remains front and center as her focus.

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

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



Karen (Kary) Bachert, Director
Term Expires 2026
Kary was elected to the Rockwood Board of Education in 2023. She is a lifelong resident of the Rockwood School District, attending Westridge, Selvidge, and Lafayette. A Mizzou graduate with an elementary education degree and masters degree in educational administration from UMSL, Kary taught in Rockwood from 1995-2006 at Crestview, Wild Horse and Kehrs Mill. She received teacher of the year honors twice. Kary currently works for the American Heart Association. Kary and her husband of 21 years, Jason (Lafayette '91) have two boys: Brady (Eureka '21) and Bennett (EHS Sophomore). Bachert has volunteered in the district for more than 15 years, and she currently works for the American Heart Association.



Sarah Boyer, Director
Term Expires 2028
Sarah was elected to the Rockwood Board of Education in 2025. She has been a teacher for 15 years, including eight years serving Rockwood students through the Special School District. Currently, she is an instruction coach, supporting special education teachers in implementing effective instructional strategies in the Parkway School District. She is a Girl Scout co-leader and serves as secretary of the Westridge PTO. Boyer has been a resident of Rockwood for more than 10 years, is married to a Rockwood graduate and has two daughters who attend Rockwood schools.



Robert (Bob) Cadigan, Director
Term Expires 2026
Bob was elected to the Board in 2023. He has nearly 30 years of corporate leadership experience in positions ranging from manager to vice president. He graduated with a bachelor of science from the United States Military Academy at West Point. He left the Army as a captain after 11 years of service and earned a Master of Business Administration from the University of Kansas. He has lived in the St. Louis area for 25 years, with the last six years in Rockwood. He has two children who have graduated from college and is married to a Rockwood educator who has two children currently enrolled in Rockwood schools.



Phil Milligan, Director
Term Expires 2027
Phil Milligan was sworn into the Rockwood Board of Education in 2024. He holds a BME from Southeast Missouri State University, an MS in Music Education from the University of Illinois at Urbana-Champaign, an MA in Educational Administration from Lindenwood University, and an EdS from the University of Missouri St. Louis.

Phil taught band for 17 years, most recently at Lafayette High School. He spent 12 years as a middle school administrator in the Francis Howell and Mehlville school districts. He also teaches and supervises student teachers for Lindenwood and Missouri State.

Phil and his wife Teresa, have lived in the Rockwood School District since1989. Teresa was a music teacher in Rockwood for 23 years. They have two daughters who graduated from Eureka High School and are now an administrator and teacher, respectively, for Special School District serving Rockwood.



Dr. Mara Vorachek-Warren, Director
Term Expires 2025
Dr. Mara Vorachek-Warren was sworn into the Rockwood Board of Education in 2024 after being appointed by the Board to fill a vacant seat. She holds a Ph.D. in Biochemistry from Duke University Medical Center, and a Bachelor of Science in Biochemistry from the University of Texas at Austin.

Dr. Vorachek-Warren has been an educator for more than 20 years and currently serves as dean of mathematics and sciences at St. Charles Community College, where she has served as dean or interim dean since 2017. She is also an adjunct faculty member in the chemistry department at St. Charles Community College and served as an associate professor, then professor, at the institution from 2011 to 2017. Her two children attend middle school in Rockwood.

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 ORGANIZATION

Board of Education

Ms. Lynne Midyett	President
Ms. Tamara Jo Rhomberg	Vice President
Ms. Karen (Kary) Bachert	Director
Ms. Sarah Boyer	Director
Mr. Robert (Bob) Cadigan	Director
Mr. Phil Milligan	Director
Dr. Mara Vorachek-Warren	Director

Superintendent

Dr. Curtis Cain	Superintendent of Schools

Superintendent's Cabinet

Ms. Cynthia Byous	Chief Financial Officer
Dr. Kimberly Cohen	Asst. Superintendent, Human Resources
Mr. Robert Deneau	Chief Information Officer
Dr. Paul Godwin	Asst. Superintendent Supervision of Elementary Education
Dr. Stephen Hankins	Asst. Superintendent of Student Services
Dr. Gary Jansen	Asst. Superintendent Supervision of Secondary Education
Ms. Mary Lapak	Chief Communications Officer
Dr. Shelley Willott	Asst. Superintendent, Learning and Support Services

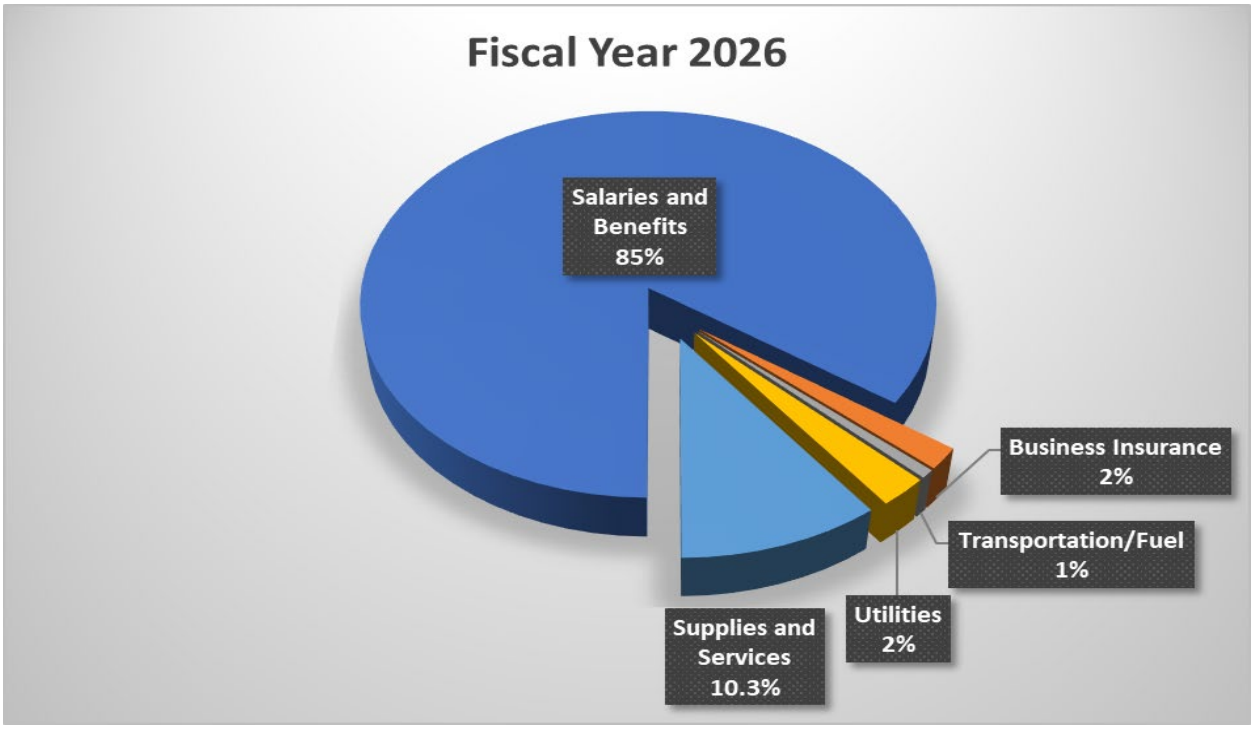
Directors

Mr. Brad Bell	Director Technology Support Services
Ms. Carmen Fischer	Director Child Nutrition Services
Mr. David Herod	Director of Early Childhood Education
Mr. Michael Heyman	Director Transportation
Dr. Collette Higgins	Director Educational Access
Dr. Jennifer Martin	Director Human Resources
Mr. Todd Minichiello	Director of Non-Traditional Learning
Mr. Eric Nieman	Director Facilities Services, Warehouse
Dr. Dennis Rhodes	Director of Gifted & Talented Education
Mr. Michael Seppi	Director Community Education
Dr. Keri Skeeters	Director of Curriculum and Professional Development
Mr. Charles Sodemann	Director of Research, Evaluation and Assessment
Mr. Dan Steinbruegge	Director Finance

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 SALARY AND PERSONNEL CHANGES

Overview of Staff Compensation

The primary goal of a school district is to provide a quality education for every student who walks through its doors. Rockwood believes its outstanding schools are the result of our educators, administrators and support staff who serve our students on a daily basis. Highly Qualified Staff is one of the goal areas in the District's five-year strategic plan. We employ close to 2,700 employees in our operating fund, in which 85% of our budget is allocated towards their compensation.



The District compensation package is designed to support this goal and is made up of many opportunities to value our employees, including but not limited to:

- Competitive salaries and extra duty compensation
- Covering 100% of employee health insurance premiums and 50% of dependent premiums
- National board stipends for specific employee groups
- Paid professional development opportunities for summer workshops
- Tuition reimbursement for continuing education
- Employee assistance and wellness programs

In preparation for the budget process, the District collects and analyzes salary data from the other 21 area school districts in St. Louis County. The District works closely with six bargaining units during different negotiating cycles, using interest-based bargaining concepts to address the interests of each specific bargaining unit and Board of Education. Interest-based bargaining involves a team representing the bargaining unit as well as members of administration representing the Board of Education. Each interest identified through the process is unique to the bargaining unit and may have financial or non-financial outcomes. All financially related outcomes must be balanced and sustainable in both the short-term and the long-term to be fiscally responsible to our patrons using the resources available to us.

Our largest bargaining unit is comprised of our educators represented by the Rockwood National Educational Association (RNEA). In March 2025 the Board of Education approved a three-year negotiated agreement with the RNEA beginning July 1, 2025 through June 30, 2028. This agreement includes a two-year salary schedule with future negotiation planned for the third year. The three-year agreement includes agreements regarding professional development and positive school environments as well as clarity on student conferences. The District has committed to providing average salary increases of 5.25% and 4.75% on the respective 2025/26 and 2026/27 salary schedules. The 2025/26 salary schedule focuses on increasing the starting salary for teaching staff by increasing step 1 of the bachelor's channel from $44,240 to $47,014. The highest step in the 2025/26 salary schedule is in the Doctorate channel with a salary of $105,965. Parties representing the RNEA and the District will meet during the 2026/27 school year to finalize the third and final salary schedule of this three-year agreement.

The District also has entered into agreements covering compensation and work environment for the members of the following employee groups:

Bargaining Unit	Contract Begin	Contract End
Rockwood Custodial Education Association (RCEA)	7/1/2024	6/30/2026
Rockwood Association of Nurses (RAN)	7/1/2023	6/30/2026
Childhood Professionals (RAECP)	7/1/2024	6/30/2026
Rockwood Association of Social Workers (RASW)	7/1/2024	6/30/2026
Local 610 *	7/1/2022	6/30/2025

* currently in process of negotiations at time of budget book has been published

For those employee groups that are not covered by a bargaining unit, the District budgets salary increases based on the average salary increase provided to the RNEA's salary schedule.

From an employee benefit perspective, providing a competitive health insurance coverage continues to be a significant personnel cost. Our medical and dental insurance plan is considered self-insured, which means employee and district premium contributions are intended to cover the cost of all claims and administrative costs of running the plan. The District works closely with a third- party administrator to monitor our plan performance and provide actuarial calculations to support the premium structure. District administration works closely with an insurance advisory committee that includes representatives from employee groups across the District. The committee meets 4-5 times throughout the school year to receive updates on plan performance including current and future trends, review plan and program offerings, and compare our plan benchmarks to those of other local school districts.

Providing an attractive insurance plan is important to the District to attract and retain employees. Like most school districts, we are facing financial challenges to our self-insured plan, specifically to pharmacy as the cost of prescriptions has increased dramatically over recent years as the chart below shows. Our medical expenses have been below industry average for the past three plans years, although our plan did experience a 14% increase in 2021/22, which was attributed to procedures delayed during the COVID-19 pandemic.

Plan Year	Medical	Pharmacy
2020/21	-4%	-1%
2021/22	14%	25%
2022/23	0%	23%
2023/24	2%	27%
2024/25 *	2%	-3%

* trend for plan year ending 10/31/25

The Board of Education is committed to our employees by not only covering 100% of the insurance premium costs for employees and 50% of the insurance premium charged for dependents but also making additional contributions over the past three plan years to help stabilize the self-insurance fund. These contributions to the self-insured plan have helped limit the premium increases to employees while the District reviewed and evaluated the rising costs of pharmacy.

Through the work of the insurance advisory committee, the District faced the realization that the trend in pharmacy costs will likely continue into the foreseeable future. Review of our premium structure reflects a 37% gap between our current premiums and the projected premiums to fully fund our plan. As a result, plan design changes were recommended related to specific deductible and out-of-pocket coverages which can be made while keeping the plan design competitive with our benchmarks. A 10% premium increase is recommended for the plan year beginning November 1, 2025. As shown below, the 10% increase represents the largest insurance premium increase to employees in recent plan history. However, this premium level will still require the District to increase its additional contribution above premiums by $3 million over the prior year. The recommendation of the final premium increase and plan design changes is expected to be presented to the Board of Education in June 2025.

Plan Year	Premium Increase	Additional Contribution
2020/21	2.40%	-
2021/22	2.55%	-
2022/23	4.70%	1,800,000
2023/24	2.80%	4,500,000
2024/25	3.00%	4,600,000
2025/26	10.00%	7,600,000

The health insurance plan will continue to be monitored by District administration and the insurance advisory committee with the goal of reaching a point of adequate premiums within the term of the current strategic plan.

All provisions of the Affordable Care Act (ACA) were effective with the plan beginning November 1, 2016. The District meets all compliance requirements of the ACA.

The District monitors our classroom staffing of certificated teachers along with projected enrollment. Beginning at the elementary level, the District has set a goal of having classroom sizes close to the following:

Grade	# students per section
K	20
1	21
2	22
3	23
4	24
5	25

We use our projected enrollment that is completed in October of each school year to determine the projected number of class sections needed at the elementary level. Enrollment is then monitored through the beginning of the subsequent school year and sections are rebalanced and staffing is adjusted as necessary. Educators may be reassigned to other grade levels within a building as larger or smaller cohorts matriculate. With the District's declining enrollment, educators may need to be reassigned to other buildings in order to maintain efficient class sizes and decrease staff sizes commensurately while utilizing attrition to achieve this. On the other hand, if additional class sections are needed to maintain class sizes at the desirable level, the District will make the necessary adjustment by either hiring an additional teacher or other support staff to assist in the classroom. For the 2025/26 school year the District is forecasting 57 fewer elementary students. Based on our class size goals, this will result in a reduction of 8 sections (8 FTE's) leaving a total of 404 budgeted elementary sections.

The middle schools are staffed using a team-based model in which students are grouped into teams and core subjects are staffed to each team. Therefore, we will not see any changes in middle school staffing unless a specific building experiences a significant shift in enrollment. We are forecasting middle school enrollment to decrease by 92 students which will not reduce the number of teams or impact our middle school staffing. However, based on review of projected enrollment at LaSalle Middle School, one FTE is being added to balance specific courses at this school.

The District staffs high school using a point system which equates to one point per FTE. With high school enrollment forecasted to decrease by 51 students, our budget includes a reduction of 5 FTE's. All reductions in FTE's are addressed through attrition and retirements.

School Level	FTE's	Costs
Elementary	(8)	(504,000)
Middle	1	80,000
High	(5)	(400,000)
	(12)	(824,000)

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

	2023/24		2022/23		2021/22	
	Rockwood	Missouri	Rockwood	Missouri	Rockwood	Missouri
Student/Classroom Teacher Ratio	15:1	16:1	16:1	16:1	17:1	16:1
Per Pupil Expenditure	$ 11,626	$ 13,154	$ 12,142	$ 14,003	$ 11,627	$ 13,154

Source: Missouri Comprehensive Data Systems through DESE, most recent data available as of May 2024

A major factor impacting the per pupil expenditure in the Rockwood School District is the economy of scale realized by the District due to its large enrollment. Rockwood is the third largest district in the state. The Missouri average per pupil expenditure includes many smaller districts with a higher ratio of administrative and other fixed costs.

As part of the annual budget process, District leadership carefully analyzes our entire staffing model and areas of need with an emphasis on providing resources to our students and current staff. Staffing and other personnel costs account for 85% of the incidental and special revenues' teachers fund (up to 88% when fully staffed) and is a key component of the budget. On a monthly basis the District forecasts salary and benefit expenses to ensure the budget is being satisfied. Any requests for additional staffing are carefully reviewed by the Superintendent's Cabinet during the budget process and if approved recommended to the Board of Education. For the 2025/26 school year, the following staffing additions are included in the budget:

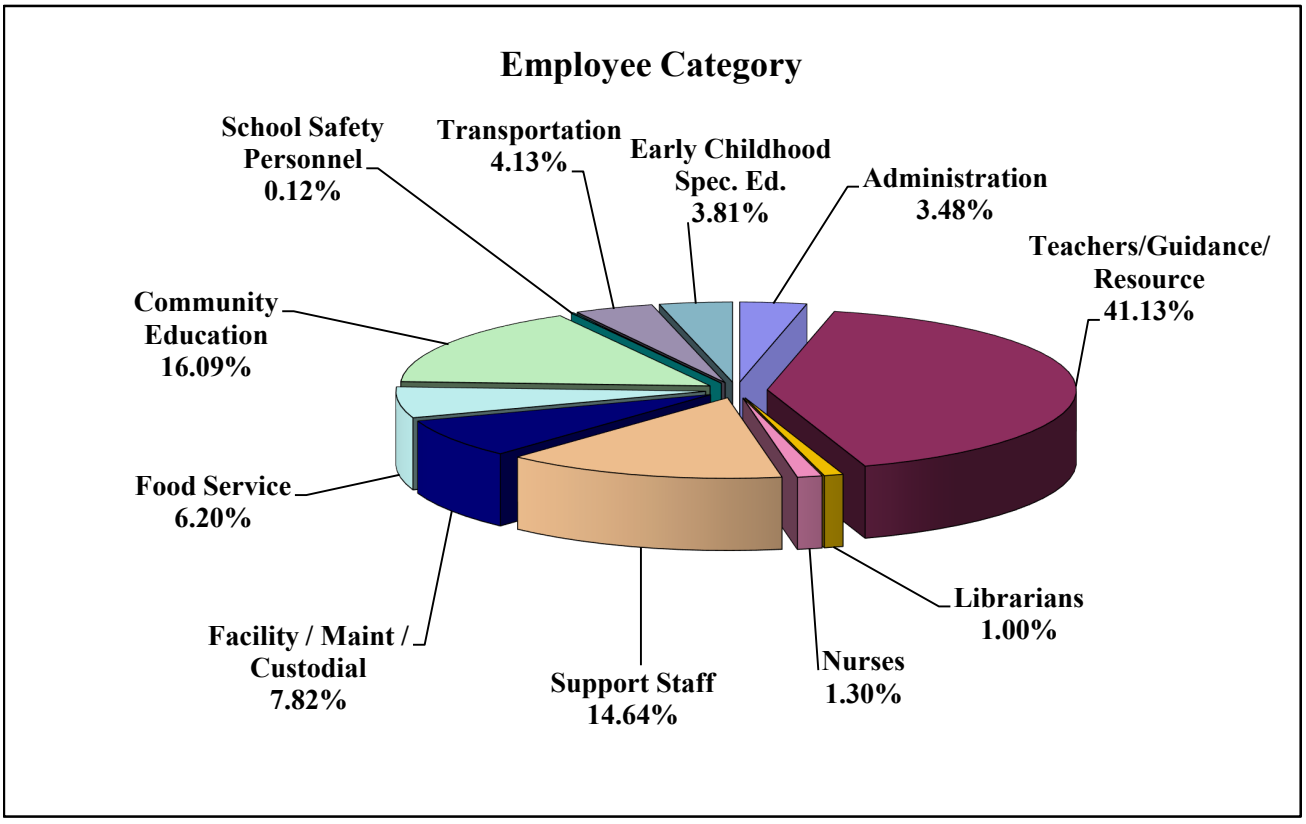
- Addition of a Speech Language Pathologist and Physical Therapists in our Early Childhood program
- Increase work calendar for supervisors in the Parents As Teachers program
- Addition of a certificated educator at LaSalle Springs Middle School (+1.0 FTE)
- Increase to salary ranges and support staff promotion programs

The ability to offer salary increases that will improve our compensation against area benchmarks as well as provide a competitive insurance benefit plan must be balanced with the long-term financial stability of the District. Other challenges faced by the District include staffing shortages in areas such as bus drivers, custodians and child nutrition associates where the applicant pool is low. The District has budgeted approximately $176,000 to recruit staff through outreach programs using social media, TV and radio campaigns as well as targeted marketing to fill these positions. The District's new strategic plan contains Focus Areas within the Goal Areas of Highly Qualified Staff and Fiscal Responsibility that address the above challenges.

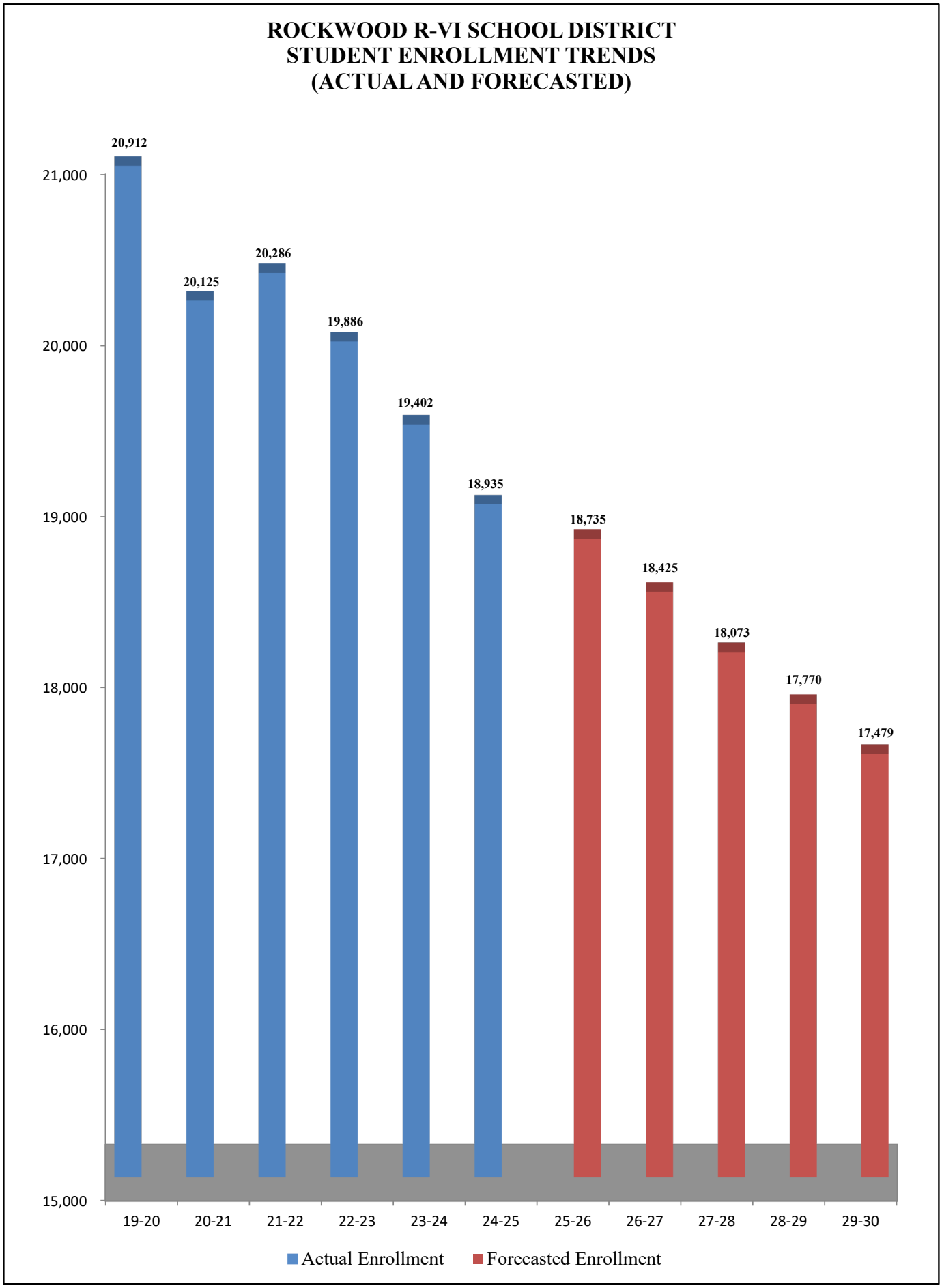


ROCKWOOD R-VI SCHOOL DISTRICT
Personnel Counts

Personnel Counts						
	Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Changes to Staff
Administration	115	119	119	119	118	(1)
Teachers/Guidance/Resource	1,451	1,434	1,422	1,415	1,403	(12)
Librarians	34	34	34	34	34	-
Nurses	43	43	43	44	44	-
Support Staff	487	493	493	494	496	2
Facility / Maint / Custodial	256	256	257	257	265	8
Food Service	236	236	201	201	210	9
Community Education	565	565	537	537	545	8
School Safety Personnel	-	-	4	4	4	-
Transportation	210	210	157	138	140	2
Early Childhood Spec. Ed.	143	143	129	129	129	-
Total	**3,540**	**3,533**	**3,396**	**3,372**	**3,388**	**16**



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL						
	Actual 2021/22	Actual 2022/23	Actual 2023/24	ESTIMATED 2024/25	Budget 2025/26	2025/26 INSTRUCTORS
Elementary and TAG	43,415,648	44,408,129	44,520,113	44,765,514	43,379,053	583
Middle School	22,123,848	22,666,387	23,410,864	23,322,492	24,587,927	360
High School	30,881,799	31,606,993	32,330,770	32,689,810	34,465,503	460
TOTAL SALARY	**$96,421,295**	**$98,681,509**	**$100,261,746**	**$100,777,816**	**$102,432,483**	**1,403**


ROCKWOOD R-VI SCHOOL DISTRICT
STUDENT ENROLLMENT TRENDS
(ACTUAL AND FORECASTED)
20,912
20,125
20,286
19,886
19,402
18,935
18,735
18,425
18,073
17,770
17,479
21,000
20,000
19,000
18,000
17,000
16,000
15,000
19-20
20-21
21-22
22-23
23-24
24-25
25-26
26-27
27-28
28-29
29-30
Actual Enrollment
Forecasted Enrollment

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET TIMELINE

Process No.	Date(s)	Description
1	9/16/2024	Budget and salary request memo's will be distributed for departments (operating and non-operating) for FY26 budget.
2	9/25/2024	First semester official enrollment
3	10/1/2024	Facilities team begins annual walkthroughs of our buildings in order to update the capital needs of the District
4	10/10/2024	Enrollment projections are complete. School budget allocation is calculated.
5	10/29/2024	Admin Leadership Team complete review of their department budgets and submit to finance office.
6	11/5/2024 - 11/29/2024	Budget workshops for Admin Leadership Team
7	12/17/2024	Preliminary Budget target is presented to the Board of Education; school allocations are distributed to building principals
8	1/31/2025	School and non-operating budgets are due to finance office
9	Feb-May 2025	Ongoing revision/refinement of budget and discussions with the Board of Education including, but not limited to: • Revenue forecasting updates • Employee compensation and contract offerings • Refinements to program and department budgets

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

ROCKWOOD R-VI SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget for the Fiscal Year 2024–2025.

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

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

FOR IMMEDIATE RELEASE

Contact: Allison Barton-Kramer
866.682.2729 x7079
Abartonkramer@asbointl.org

ASBO Awards School District for Excellence in Budget Presentation

Reston, VA – October 7, 2024 – The Association of School Business Officials International (ASBO) proudly recognizes Rockwood R-VI School District's for excellence in budget presentation with the Meritorious Budget Award (MBA) for fiscal year 2024–2025.

ASBO International's MBA and introductory Pathway to the MBA programs promote and recognize excellence in school budget presentation. Program participation enhances school business officials' skills in developing, analyzing, and presenting a school system budget. Participants submit their budget documents to a panel of school financial professionals who review the materials for compliance with the MBA Criteria Checklist and other requirements and provide expert feedback that districts can use to improve their budget documents.

Districts that meet the stringent program requirements may earn either the MBA or Pathway to the MBA (Pathway). Pathway is an introductory program that allows districts to ease into full MBA compliance.

"Presenting a budget that is both accessible and accurate is crucial for school districts to clearly communicate and build trust with their communities," explains Jim Rowan, CAE, SFO, ASBO International Executive Director. "The Meritorious Budget Award program provides districts with the resources and tools to do just that, and the districts that receive the award are recognized for their commitment to upholding nationally recognized budget presentation standards."

Learn more about the program at asbointl.org/MBA.

# # #

About ASBO International

Founded in 1910, the Association of School Business Officials International (ASBO) is a nonprofit organization that, through its members and affiliates, represents approximately 30,000 school business professionals worldwide. ASBO International is committed to providing programs, services, and a global network that promote the highest standards in school business. Its members support student achievement through effective resource management in various areas ranging from finance and operations to food services and transportation. Learn more at asbointl.org.



ORGANIZATIONAL SECTION

ROCKWOOD SCHOOL DISTRICT

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

Pre K - Elementary Schools

Babler Elementary School 9:02 a.m. - 3:59 p.m.
1955 Shepard Rd., Wildwood, MO 63038
Office: 733-1175 • Principal Dr. Michelle Fitzsimmons

Ballwin Elementary School 8:26 a.m. - 3:23 p.m.
400 Jefferson, Ballwin, MO 63021
Office: 891-6575 • Principal Dr. Emilie Ortyl

Blevins Elementary School 9:02 a.m. - 3:59 p.m.
25 E. North St., Eureka, MO 63025
Office: 733-3175 • Principal Hector Ramirez

Bowles Elementary School 9:02 a.m. - 3:59 p.m.
501 Bowles Ave., Fenton, MO 63026
Office: 891-6775 • Principal Dr. Danielle Vogelsang

Center for Creative Learning (CCL)
265 Old State Rd., Ellisville, MO 63021
Office: 891-6550 • Director Dr. Dennis Rhodes

Chesterfield Elementary School 9:02 a.m. - 3:59 p.m.
17700 Wild Horse Creek Rd., Chesterfield, MO 63005
Office: 891-6500 • Principal Dr. Cody Dusenberry

Early Childhood Center at Clarkson Valley
2730 Valley Road, Chesterfield, MO 63005
Office: 891-6200• Director David Herod

Early Childhood Center at Vandover Campus
1900 Hawkins Road, Fenton, MO 63026
Office: 891-6275 • Director David Herod

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

Ellisville Elementary School 9:02 a.m. - 3:59 p.m.
1425 Froesel, Ellisville, MO 63011
Office: 891-6600 • Principal Dr. Kimberly Rowan

Eureka Elementary School 9:02 a.m. - 3:59 p.m.
5350 Rockwood Arbor Drive, Eureka, MO 63025
Office: 733-3150 • Principal Dr. Corie Luczak

Fairway Elementary School 9:02 a.m. - 3:59 p.m.
480 Old Fairway Dr., Wildwood, MO 63040
Office: 733-4175 • Principal Dr. Lorinda Krey

Geggie Elementary School 9:02 a.m. - 3:59 p.m.
430 Bald Hill Rd., Eureka, MO 63025
Office: 733-3200 • Principal Dr. Daniel Hannon

Green Pines Elementary School 8:26 a.m. - 3:23 p.m.
16543 Green Pines Dr., Wildwood, MO 63011
Office: 733-4150 • Principal Mrs. Angela Schott

Kehrs Mill Elementary School 9:02 a.m. - 3:59 p.m.
2650 Kehrs Mill Rd., Chesterfield, MO 63017
Office: 891-6050 • Principal Dr. Beth Sciarratta

Kellison Elementary School 8:26 a.m. - 3:23 p.m.
1626 Hawkins Rd., Fenton, MO 63026
Office: 891-6700 • Principal Dr. Erin Koch

Pond Elementary School 9:02 a.m. - 3:59 p.m.
17200 Manchester Rd., Wildwood, MO 63040
Office: 733-3225 • Principal Dr. Andrea Darmon

Ridge Meadows Elementary School 9:02 a.m. - 3:59 p.m.
777 Ridge Rd., Ellisville, MO 63021
Office: 891-6650 • Principal Dr. Amy Digman

Stanton Elementary School 8:26 a.m. - 3:23 p.m.
1430 Flora Del Dr., Fenton, MO 63026
Office: 891-6750 • Principal Dr. Christine Starnes

Uthoff Valley Elementary School 9:02 a.m. - 3:59 p.m.
1600 Uthoff Dr., Fenton, MO 63026
Office: 891-6725 • Principal Danna Thorne

Westridge Elementary School 8:26 a.m. - 3:23 p.m.
908 Crestland Dr., Ballwin, MO 63011
Office: 891-6150 • Principal Dr. John Koeneker

Wild Horse Elementary School 8:26 a.m. - 3:23 p.m.
16695 Wild Horse Creek Rd., Chesterfield, MO 63005
Office: 891-6075 • Principal Dr. Shawn Riley

Woerther Elementary School 9:02 a.m. - 3:59 p.m.
314 New Ballwin Road, Ballwin, MO 63021
Office: 891-6175 • Principal Dr. Josh Walz

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

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

Middle Schools

Crestview Middle School
7:40 a.m. - 2:39 p.m.
16025 Clayton Rd., Ellisville, MO 63011
Office: 891-6950 • Principal Dr. Christopher Brandriff

LaSalle Springs Middle School
7:40 a.m. - 2:39 p.m.
3300 Highway 109, Wildwood, MO 63038
Office: 733-4200 • Principal Dr. Chris Colgren

Rockwood South Middle School
7:40 a.m. - 2:39 p.m.
1628 Hawkins Rd., Fenton, MO 63026
Office: 891-6850 • Principal Dr. Laurie Birkenmeier

Rockwood Valley Middle School
7:40 a.m. - 2:39 p.m.
1220 Babler Park Dr., Wildwood, MO 63038
Office: 733-4270 • Principal Dr. Eric Higgins

Selvidge Middle School
7:40 a.m. - 2:39 p.m.
235 New Ballwin Rd., Ballwin, MO 63021
Office: 891-6100 • Principal Dr. Michael Anselmo

Wildwood Middle School
7:40 a.m. - 2:39 p.m.
17401 Manchester Rd., Wildwood, MO 63038
Office: 733-4230 • Principal Dr. Jason Lievanos

High Schools

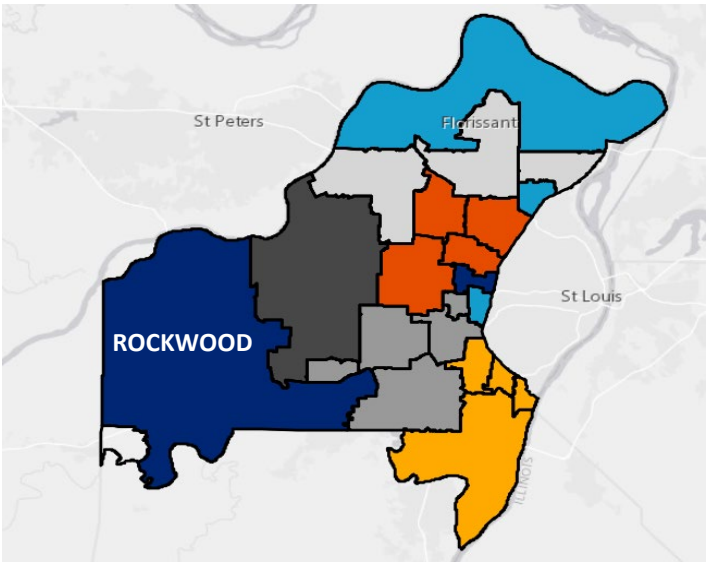
Eureka High School
8:21 a.m. - 3:17 p.m.
4525 Highway 109, Eureka, MO 63025
Office: 733-3100 • Principal Dr. Corey Sink

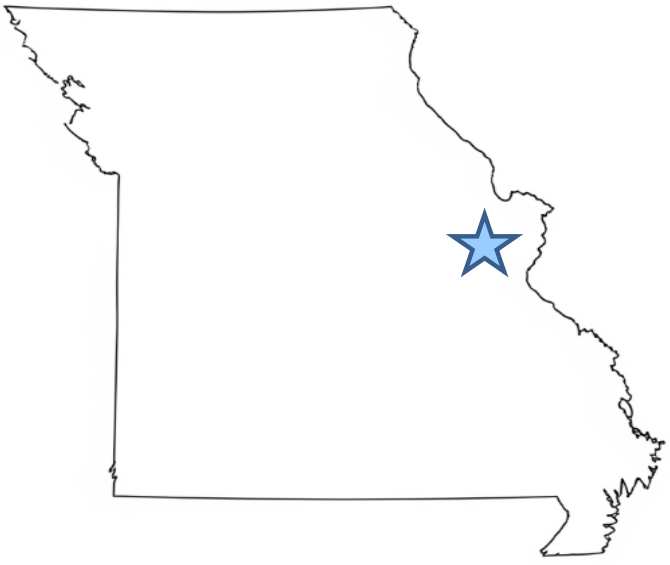
Lafayette High School
8:21 a.m. - 3:17 p.m.
17050 Clayton Road, Wildwood, MO 63011
Office: 733-4100 • Principal Dr. Karen Calcaterra

Marquette High School
8:21 a.m. - 3:17 p.m.
2351 Clarkson Road, Chesterfield, MO 63017
Office: 891-6000 • Principal Dr. Tracey Waeckerle

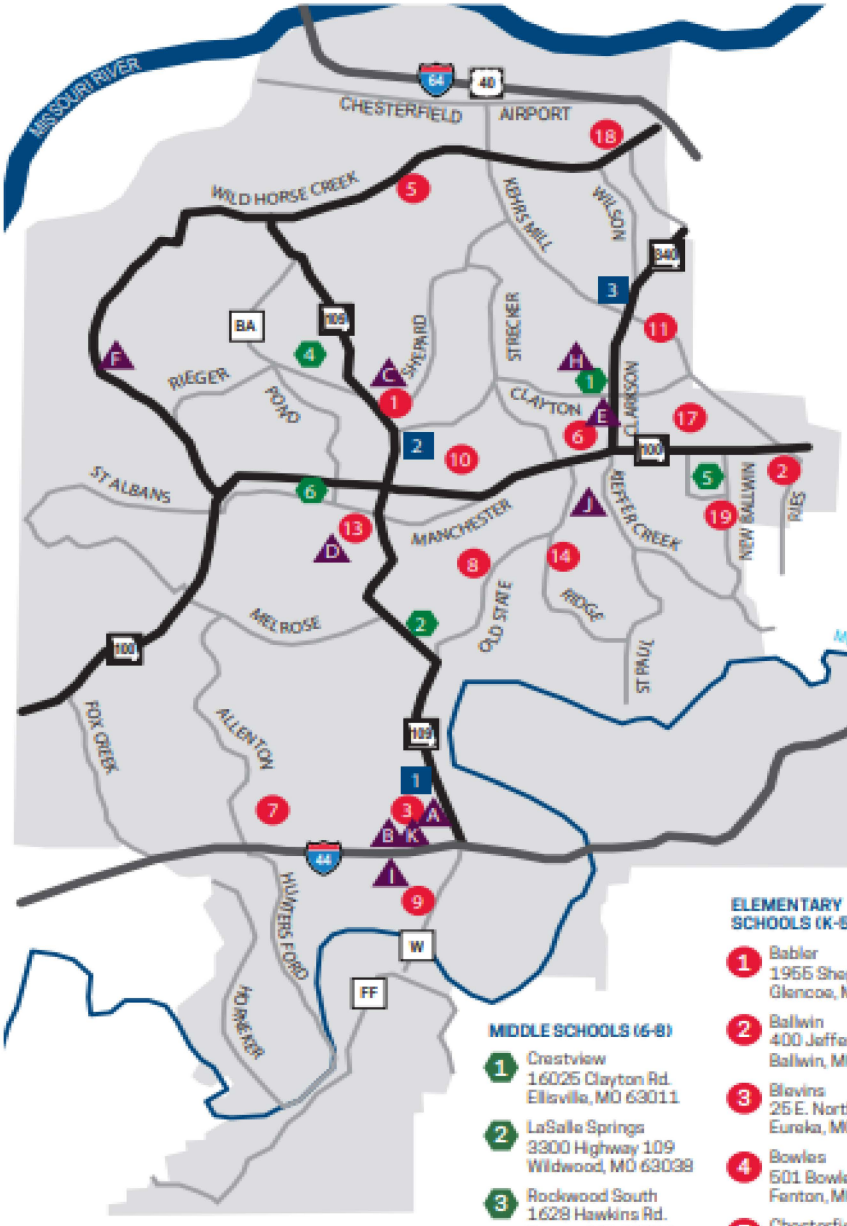
Rockwood Summit High School
8:21 a.m. - 3:17 p.m.
1780 Hawkins Road, Fenton, MO 63026
Office: 891-6800 • Principal Dr. Emily McCown

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





ROCKWOOD SCHOOL DISTRICT



BUILDING LOCATION MAP

www.rsdmo.org

SCHOOL SERVICES

- A Administrative Center, 111 E. North St., Eureka, MO 63025
- B Administrative Annex, 500 N. Central Ave., Eureka, MO 63025
- C Babler Computer Center, 1965A Shepard Rd., Wildwood, MO 63038
- D School Services Center, 17146 Manchester Rd., Wildwood, MO 63040
- E Parkway-Rockwood Community Education, 1401 Froesel Dr., Ellisville, MO 63011
- F Babler Outdoor Education Center, 200 Lake Rd., Wildwood, MO 63005
- G Early Childhood - Vandover, 1900 Hawkins Rd., Fenton, MO 63026
- H Early Childhood - Clarkson Valley, 2730 Valley Rd., Chesterfield, MO 63005
- I Early Childhood - Eureka, 442 W. Fourth St., Eureka, MO 63025
- J Rockwood Gifted Education, 265 Old State Rd., Ellisville, MO 63021
- K Pathways Wellness Center Annex B, 500 N. Central Ave., Eureka, MO 63025

HIGH SCHOOLS (9-12)

1. Eureka, 4525 Highway 109, Eureka, MO 63025
2. Lafayette, 17060 Clayton Rd., Wildwood, MO 63011
3. Marquette, 2351 Clarkson Rd., Chesterfield, MO 63017
4. Rockwood Summit, 1780 Hawkins Rd., Fenton, MO 63026

MIDDLE SCHOOLS (6-8)

1. Crestview, 16025 Clayton Rd., Ellisville, MO 63011
2. LaSalle Springs, 3300 Highway 109, Wildwood, MO 63039
3. Rockwood South, 1628 Hawkins Rd., Fenton, MO 63026
4. Rockwood Valley, 1220 Babler Park Dr., Wildwood, MO 63039
5. Selvidge, 235 New Ballwin Rd., Ballwin, MO 63021
6. Wildwood, 17401 Manchester Rd., Wildwood, MO 63038

ELEMENTARY SCHOOLS (K-5)

1. Babler, 1965 Shepard Rd., Glencoe, MO 63038
2. Ballwin, 400 Jefferson Ave., Ballwin, MO 63021
3. Blevins, 26 E. North St., Eureka, MO 63025
4. Bowles, 501 Bowles Ave., Fenton, MO 63026
5. Chesterfield, 17700 Wild Horse Creek Rd., Chesterfield, MO 63005
6. Ellisville, 1425 Froesel Dr., Ellisville, MO 63011
7. Eureka, 5350 Rockwood Arbor Dr., Eureka, MO 63025
8. Fairway, 480 Old Fairway Dr., Wildwood, MO 63040
9. Geggie, 430 Bald Hill Rd., Eureka, MO 63025
10. Green Pines, 16543 Green Pines Dr., Wildwood, MO 63011
11. Kehrs Mill, 2650 Kehrs Mill Rd., Chesterfield, MO 63017
12. Kellison, 1626 Hawkins Rd., Fenton, MO 63026
13. Pond, 17200 Manchester Rd., Wildwood, MO 63040
14. Ridge Meadows, 777 Ridge Rd., Ellisville, MO 63021
15. Stanton, 1430 Flora Del Dr., Fenton, MO 63026
16. Uthoff Valley, 1600 Uthoff Dr., Fenton, MO 63026
17. Westridge, 908 Crestland Dr., Ballwin, MO 63011
18. Wild Horse, 16695 Wild Horse Creek Rd., Chesterfield, MO 63005
19. Woerther, 314 New Ballwin Rd., Ballwin, MO 63021

REVISED JULY 2022

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL ENROLLMENT FORECAST

SCHOOL	2023/24	2024/25			2025/26			2026/27			2027/28			2028/29			2029/30		
	Actual Enroll.	Enroll. w/o VICC	VICC	Actual Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.
BABLER	444	392	14	406	388	13	401	385	10	395	372	6	378	368	4	372	369	-	369
BALLWIN	430	418	5	423	406	4	410	419	4	423	429	2	431	444	-	444	438	-	438
BLEVINS	404	369	4	373	353	3	356	345	1	346	334	-	334	329	-	329	336	-	336
BOWLES	263	255	9	264	276	7	283	287	3	290	282	1	283	277	1	278	285	-	285
CHESTERFIELD	420	376	11	387	375	10	385	374	4	378	369	1	370	366	-	366	354	-	354
ELLISVILLE	496	463	12	475	473	9	482	470	7	477	451	1	452	446	1	447	446	-	446
EUREKA	503	517	1	518	548	1	549	566	1	567	570	1	571	581	-	581	581	-	581
FAIRWAY	364	337	8	345	326	5	331	316	1	317	291	1	292	294	-	294	294	-	294
GEGGIE	635	619	2	621	651	1	652	637	-	637	624	-	624	631	-	631	626	-	626
GREEN PINES	432	410	12	422	408	10	418	412	7	419	406	4	410	406	2	408	413	-	413
KEHRS MILL	567	547	4	551	532	4	536	519	-	519	493	-	493	492	-	492	491	-	491
KELLISON	378	340	5	345	340	3	343	327	2	329	325	1	326	324	1	325	319	-	319
POND	404	373	7	380	352	5	357	353	3	356	352	2	354	342	-	342	330	-	330
RIDGE MEADOWS	274	265	2	267	248	1	249	244	-	244	235	-	235	232	-	232	235	-	235
STANTON	317	291	11	302	268	9	277	256	4	260	242	3	245	241	3	244	245	-	245
UTHOFF VALLEY	422	405	11	416	412	8	420	396	5	401	399	3	402	401	1	402	404	-	404
WESTRIDGE	391	380	15	395	383	10	393	365	3	368	362	2	364	358	2	360	357	-	357
WILD HORSE	477	456	8	464	460	6	466	458	1	459	451	-	451	461	-	461	460	-	460
WOERTHER	436	412	11	423	403	9	412	391	6	397	377	5	382	375	1	376	377	-	377
TOTAL	**8,057**	**7,625**	**152**	**7,777**	**7,602**	**118**	**7,720**	**7,520**	**62**	**7,582**	**7,365**	**33**	**7,398**	**7,368**	**16**	**7,384**	**7,359**	**-**	**7,359**
CRESTVIEW	1,143	1,058	36	1,094	1,050	30	1,080	1,023	26	1,049	1,032	29	1,061	1,011	19	1,030	973	11	984
LASALLE	907	905	22	927	898	14	912	885	9	894	905	5	910	915	4	919	896	2	898
ROCKWOOD SOUTH	835	783	33	816	705	35	740	726	29	755	685	25	710	681	18	699	634	14	648
ROCKWOOD VALLEY	644	623	20	643	610	17	627	573	14	587	517	15	532	499	15	514	509	14	523
SELVIDGE	603	558	26	584	571	17	588	539	11	550	537	8	545	492	10	502	493	10	503
WILDWOOD	543	515	23	538	541	22	563	529	21	550	536	18	554	510	16	526	507	11	518
TOTAL	**4,675**	**4,442**	**160**	**4,602**	**4,375**	**135**	**4,510**	**4,275**	**110**	**4,385**	**4,211**	**100**	**4,311**	**4,108**	**82**	**4,190**	**4,012**	**62**	**4,074**
EUREKA	1,652	1,520	66	1,586	1,508	61	1,569	1,542	60	1,602	1,550	53	1,603	1,564	42	1,606	1,572	33	1,605
LAFAYETTE	1,662	1,557	116	1,673	1,544	95	1,639	1,517	77	1,594	1,538	57	1,595	1,501	43	1,544	1,449	40	1,489
MARQUETTE	2,141	1,999	100	2,099	2,000	96	2,096	2,033	92	2,125	1,963	71	2,034	1,922	66	1,988	1,901	50	1,951
ROCKWOOD SUMMIT	1,215	1,130	68	1,198	1,144	57	1,201	1,081	57	1,138	1,081	50	1,131	1,017	41	1,058	958	44	1,002
TOTAL	**6,670**	**6,206**	**350**	**6,556**	**6,196**	**309**	**6,505**	**6,173**	**286**	**6,459**	**6,133**	**231**	**6,364**	**6,004**	**192**	**6,196**	**5,879**	**167**	**6,046**
GRAND TOTAL SCHOOLS	**19,402**	**18,273**	**662**	**18,935**	**18,173**	**562**	**18,735**	**17,967**	**458**	**18,425**	**17,709**	**364**	**18,073**	**17,480**	**290**	**17,770**	**17,250**	**229**	**17,479**

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 ORGANIZATION

Board of Education

Ms. Lynne Midyett	President
Ms. Tamara Jo Rhomberg	Vice President
Ms. Karen (Kary) Bachert	Director
Ms. Sarah Boyer	Director
Mr. Robert (Bob) Cadigan	Director
Mr. Phil Milligan	Director
Dr. Mara Vorachek-Warren	Director

Superintendent

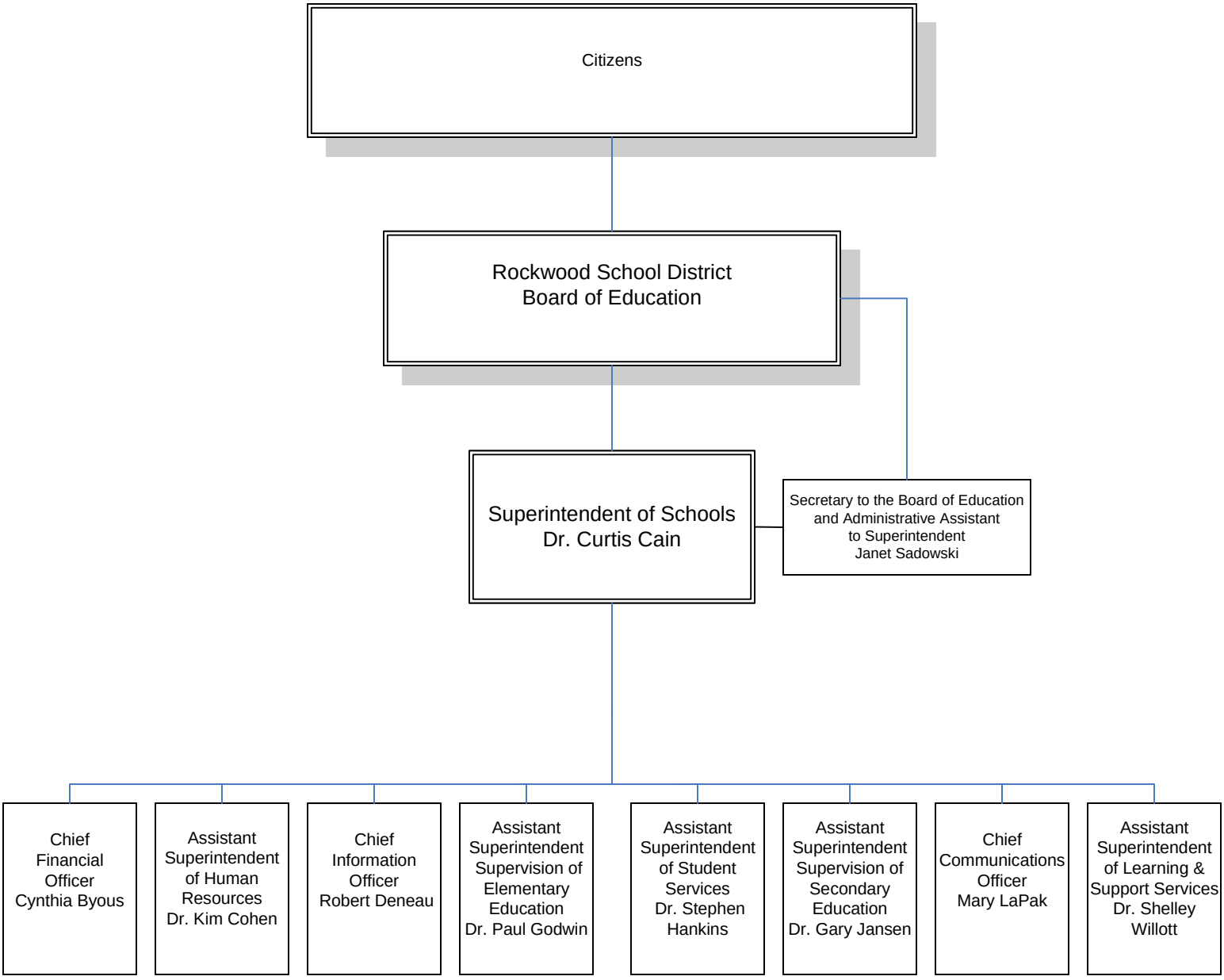
Dr. Curtis Cain	Superintendent of Schools

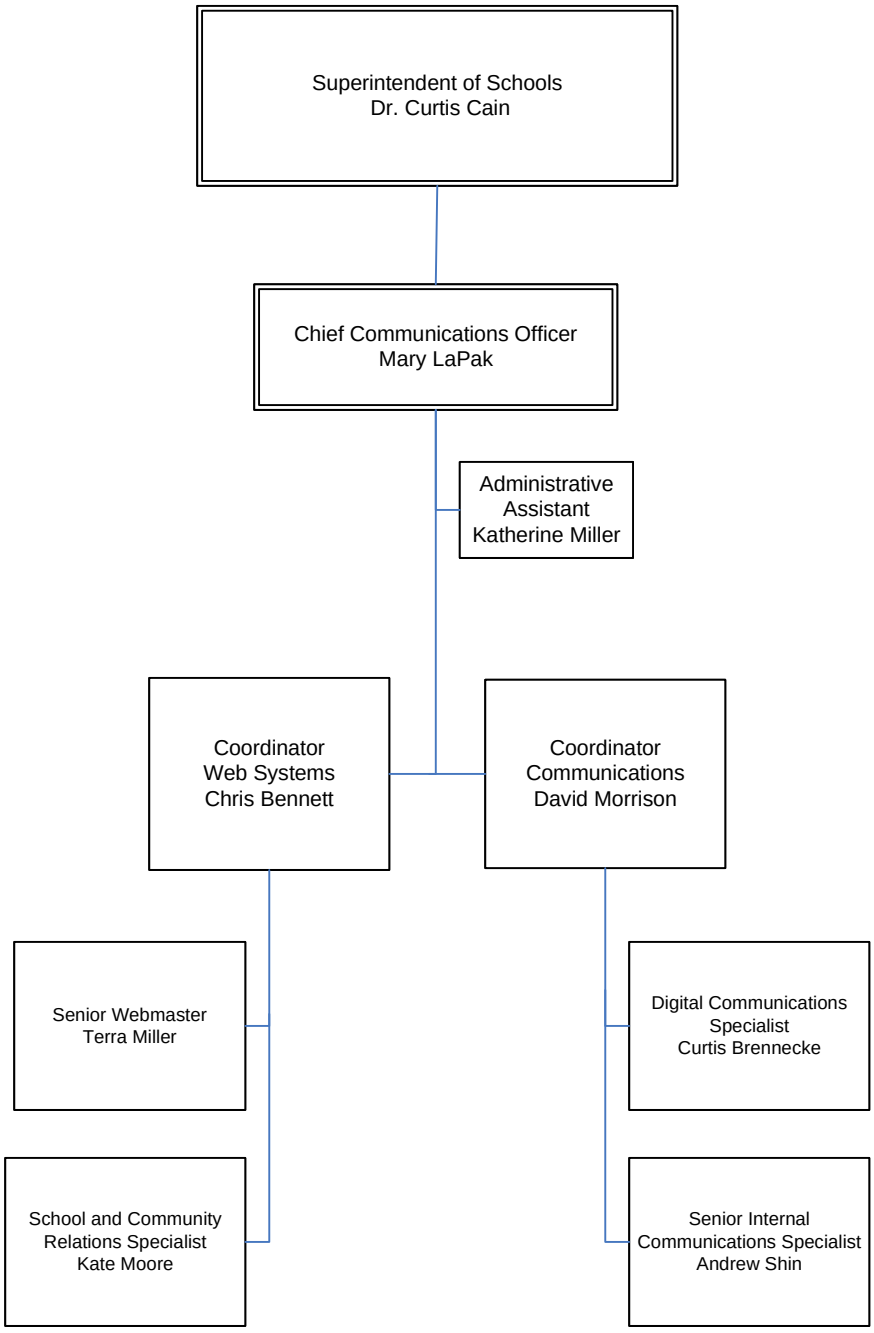
Superintendent's Cabinet

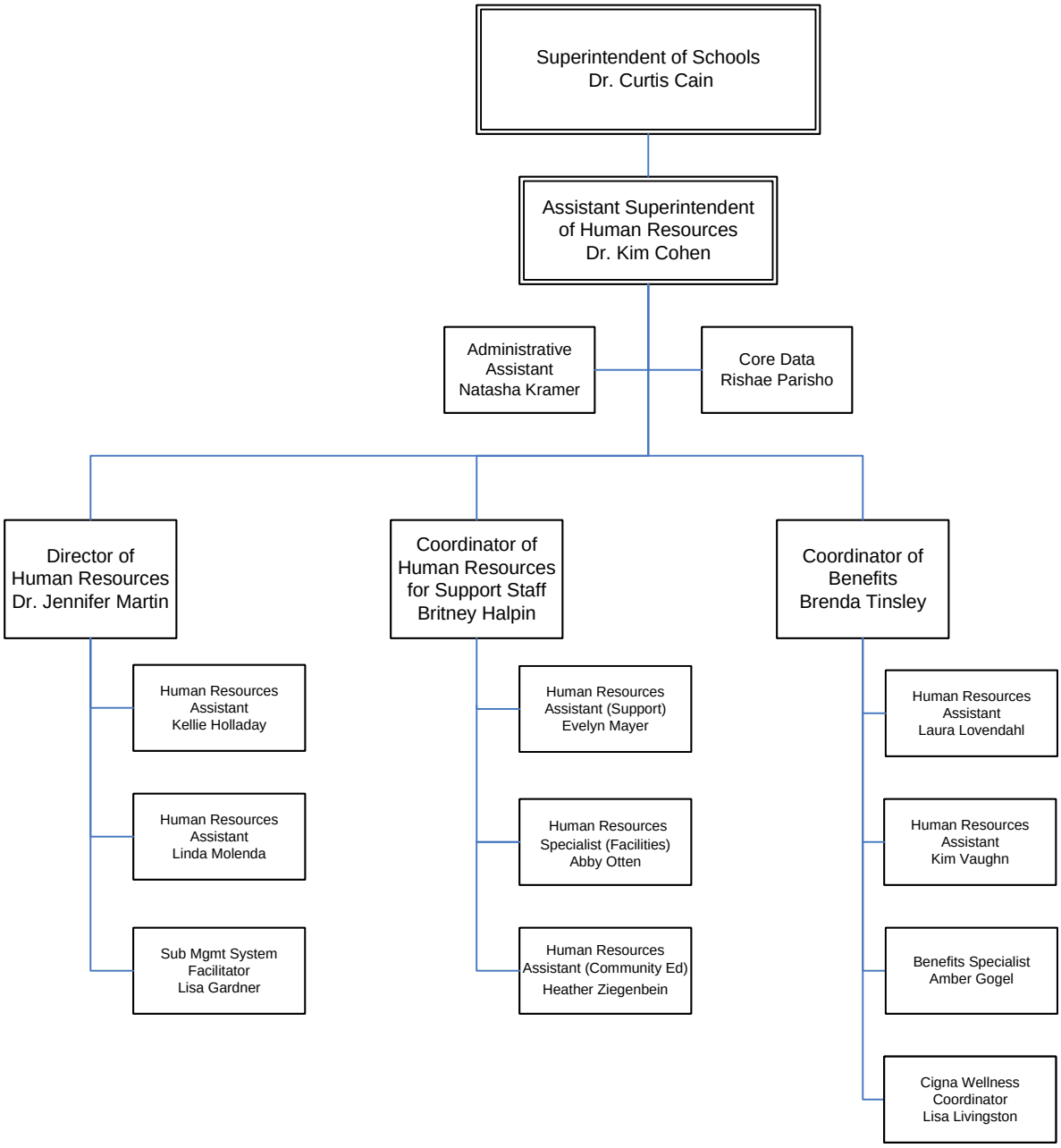
Ms. Cynthia Byous	Chief Financial Officer
Dr. Kimberly Cohen	Asst. Superintendent, Human Resources
Mr. Robert Deneau	Chief Information Officer
Dr. Paul Godwin	Asst. Superintendent Supervision of Elementary Education
Dr. Stephen Hankins	Asst. Superintendent of Student Services
Dr. Gary Jansen	Asst. Superintendent Supervision of Secondary Education
Ms. Mary Lapak	Chief Communications Officer
Dr. Shelley Willott	Asst. Superintendent, Learning and Support Services

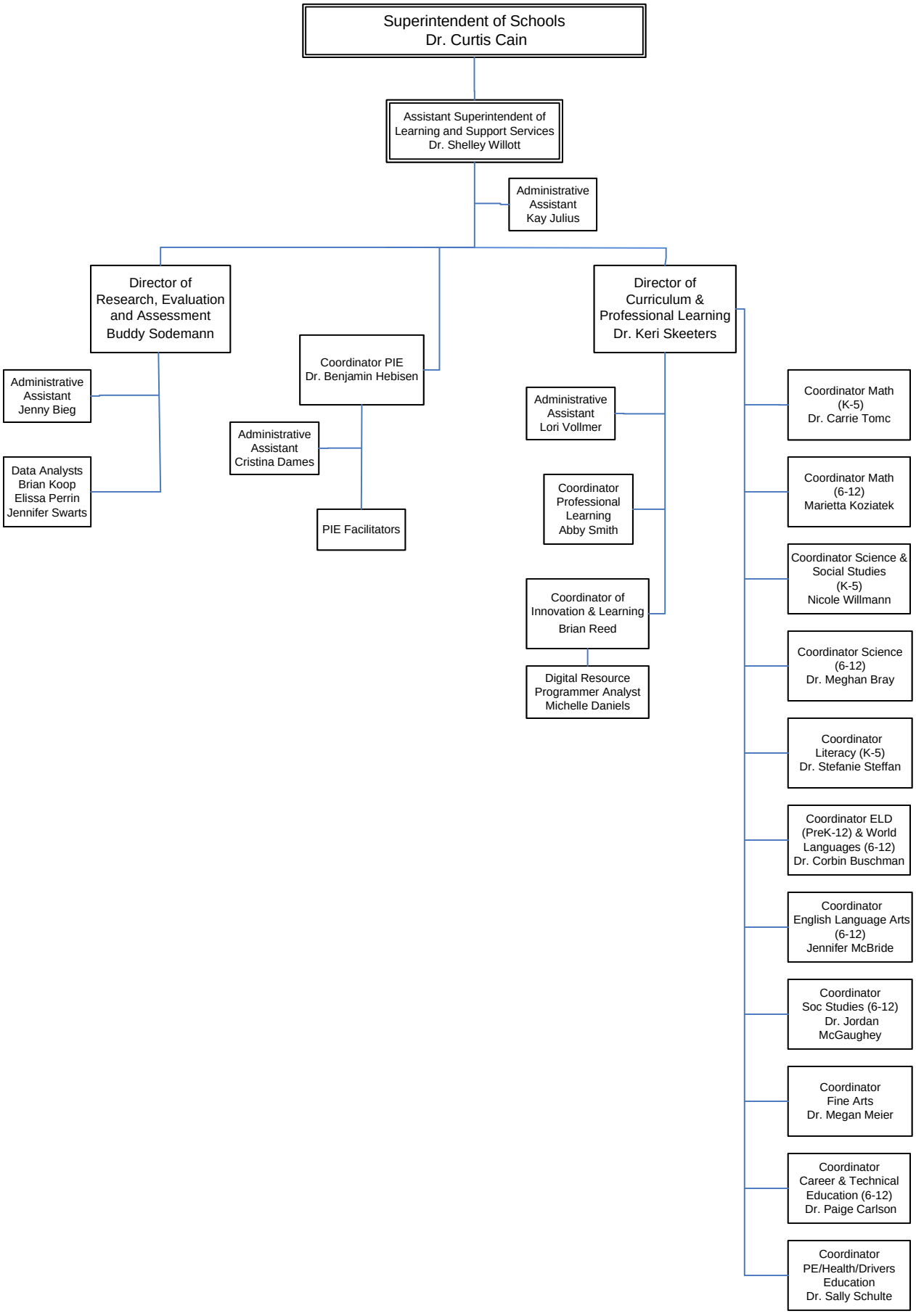
Directors

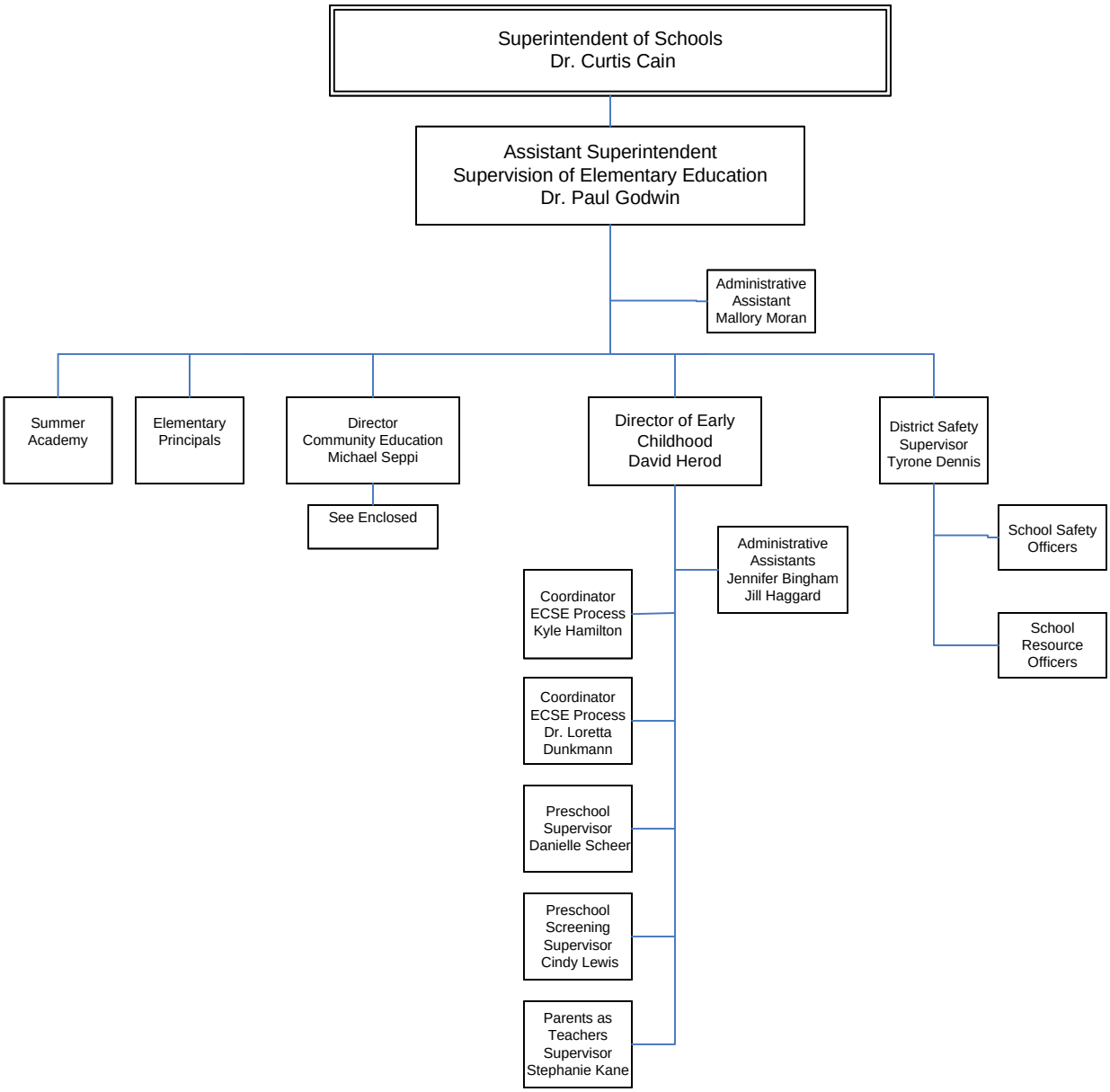
Mr. Brad Bell	Director Technology Support Services
Ms. Carmen Fischer	Director Child Nutrition Services
Mr. David Herod	Director of Early Childhood Education
Mr. Michael Heyman	Director Transportation
Dr. Collette Higgins	Director Educational Access
Dr. Jennifer Martin	Director Human Resources
Mr. Todd Minichiello	Director of Non-Traditional Learning
Mr. Eric Nieman	Director Facilities Services, Warehouse
Dr. Dennis Rhodes	Director of Gifted & Talented Education
Mr. Michael Seppi	Director Community Education
Dr. Keri Skeeters	Director of Curriculum and Professional Development
Mr. Charles Sodemann	Director of Research, Evaluation and Assessment
Mr. Dan Steinbruegge	Director Finance

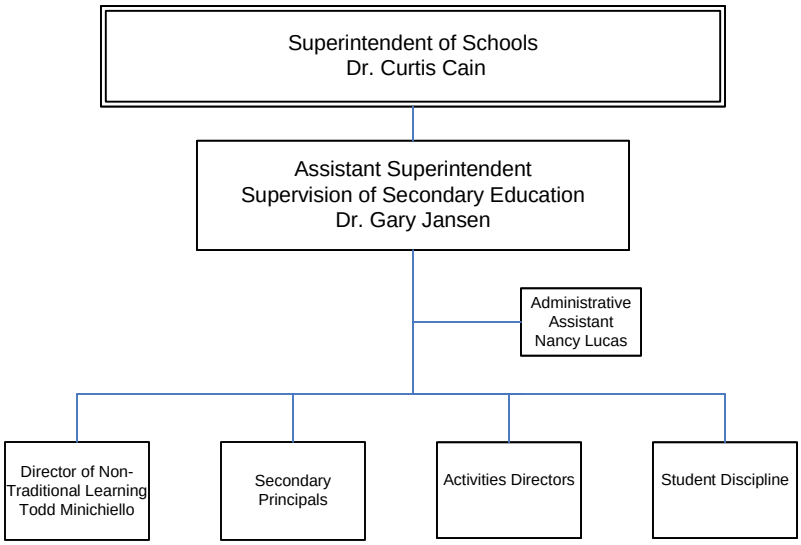

Citizens
Rockwood School District
Board of Education
Superintendent of Schools
Dr. Curtis Cain
Secretary to the Board of Education
and Administrative Assistant
to Superintendent
Janet Sadowski
Chief
Financial
Officer
Cynthia Byous
Assistant
Superintendent
of Human
Resources
Dr. Kim Cohen
Chief
Information
Officer
Robert Deneau
Assistant
Superintendent
Supervision of
Elementary
Education
Dr. Paul Godwin
Assistant
Superintendent
of Student
Services
Dr. Stephen
Hankins
Assistant
Superintendent
Supervision of
Secondary
Education
Dr. Gary Jansen
Chief
Communications
Officer
Mary LaPak
Assistant
Superintendent
of Learning &
Support Services
Dr. Shelley
Willott

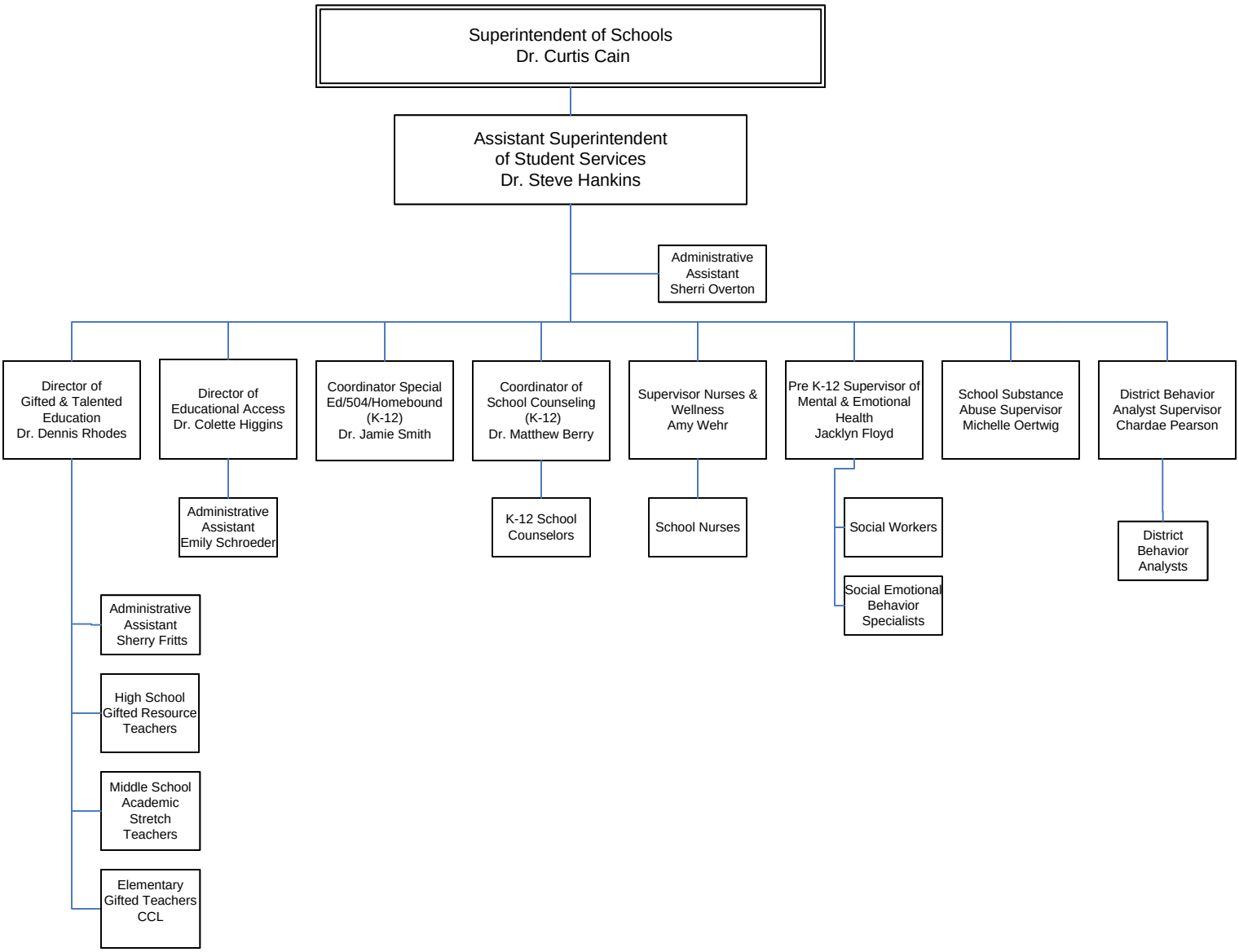

Superintendent of Schools
Dr. Curtis Cain
Chief Communications Officer
Mary LaPak
Administrative Assistant
Katherine Miller
Coordinator
Web Systems
Chris Bennett
Coordinator
Communications
David Morrison
Senior Webmaster
Terra Miller
School and Community Relations Specialist
Kate Moore
Digital Communications Specialist
Curtis Brennecke
Senior Internal Communications Specialist
Andrew Shin

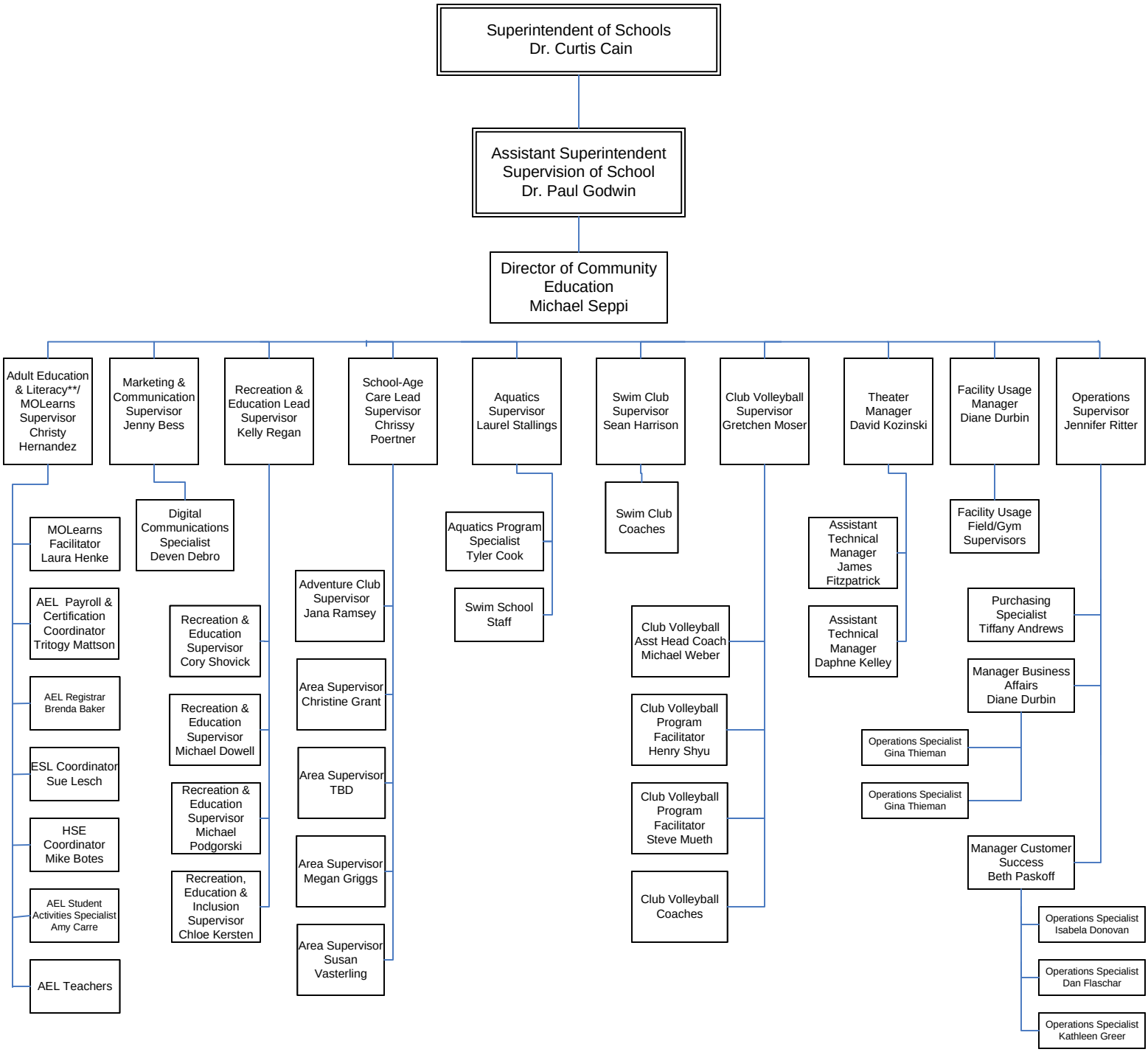

Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent of Human Resources
Dr. Kim Cohen
Administrative Assistant
Natasha Kramer
Core Data
Rishae Parisho
Director of Human Resources
Dr. Jennifer Martin
Coordinator of Human Resources for Support Staff
Britney Halpin
Coordinator of Benefits
Brenda Tinsley
Human Resources Assistant
Kellie Holladay
Human Resources Assistant
Linda Molenda
Sub Mgmt System Facilitator
Lisa Gardner
Human Resources Assistant (Support)
Evelyn Mayer
Human Resources Specialist (Facilities)
Abby Otten
Human Resources Assistant (Community Ed)
Heather Ziegenbein
Human Resources Assistant
Laura Lovendahl
Human Resources Assistant
Kim Vaughn
Benefits Specialist
Amber Gogel
Cigna Wellness Coordinator
Lisa Livingston


Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent of Learning and Support Services
Dr. Shelley Willott
Administrative Assistant
Kay Julius
Director of Research, Evaluation and Assessment
Buddy Sodemann
Administrative Assistant
Jenny Bieg
Data Analysts
Brian Koop
Elissa Perrin
Jennifer Swarts
Coordinator PIE
Dr. Benjamin Hebisen
Administrative Assistant
Cristina Dames
PIE Facilitators
Director of Curriculum & Professional Learning
Dr. Keri Skeeters
Administrative Assistant
Lori Vollmer
Coordinator Professional Learning
Abby Smith
Coordinator of Innovation & Learning
Brian Reed
Digital Resource Programmer Analyst
Michelle Daniels
Coordinator Math (K-5)
Dr. Carrie Tomc
Coordinator Math (6-12)
Marietta Koziatek
Coordinator Science & Social Studies (K-5)
Nicole Willmann
Coordinator Science (6-12)
Dr. Meghan Bray
Coordinator Literacy (K-5)
Dr. Stefanie Steffan
Coordinator ELD (PreK-12) & World Languages (6-12)
Dr. Corbin Buschman
Coordinator English Language Arts (6-12)
Jennifer McBride
Coordinator Soc Studies (6-12)
Dr. Jordan McGaughey
Coordinator Fine Arts
Dr. Megan Meier
Coordinator Career & Technical Education (6-12)
Dr. Paige Carlson
Coordinator PE/Health/Drivers Education
Dr. Sally Schulte

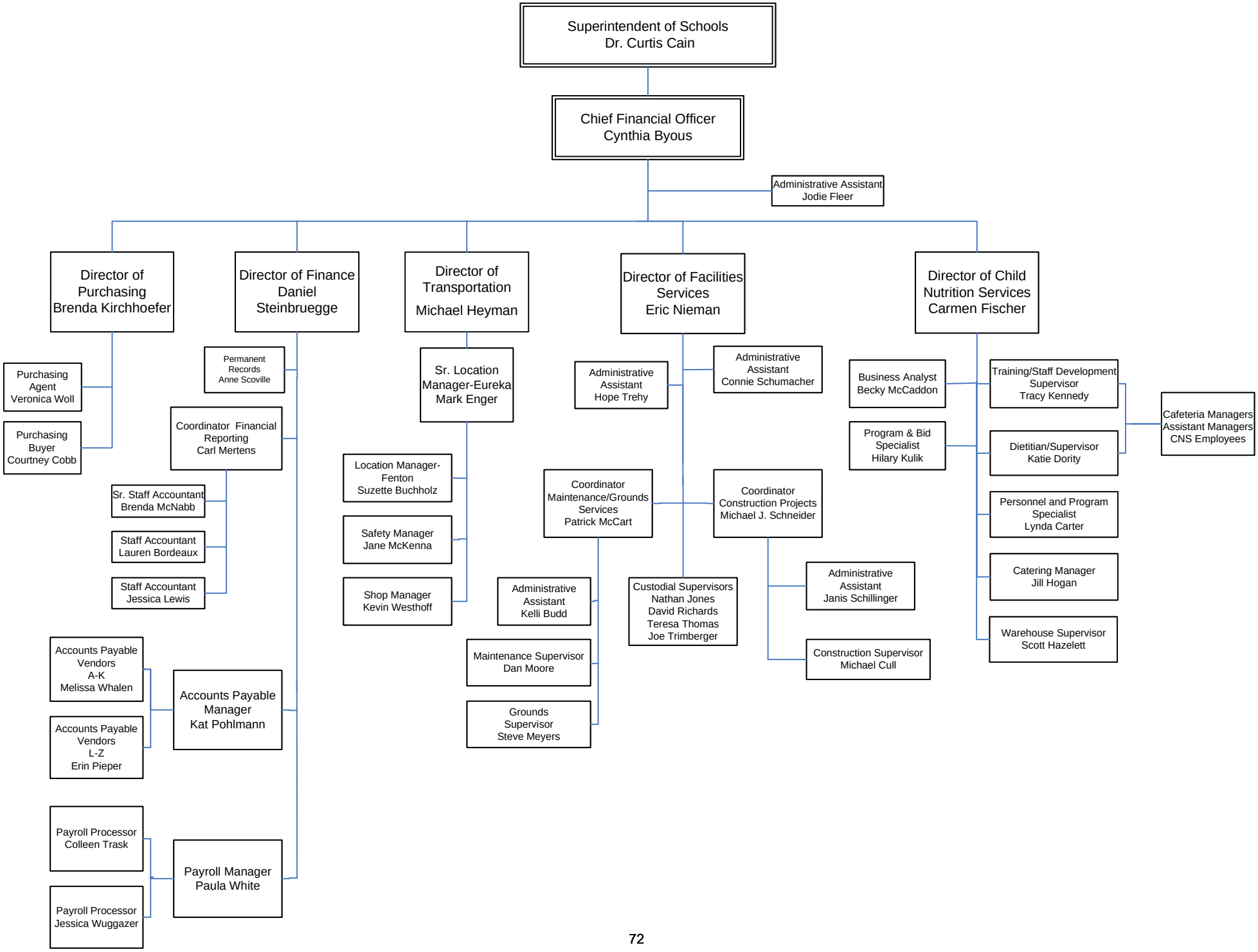

Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent
Supervision of Elementary Education
Dr. Paul Godwin
Administrative Assistant
Mallory Moran
Summer Academy
Elementary Principals
Director Community Education
Michael Seppi
See Enclosed
Director of Early Childhood
David Herod
Administrative Assistants
Jennifer Bingham
Jill Haggard
Coordinator ECSE Process
Kyle Hamilton
Coordinator ECSE Process
Dr. Loretta Dunkmann
Preschool Supervisor
Danielle Scheer
Preschool Screening Supervisor
Cindy Lewis
Parents as Teachers Supervisor
Stephanie Kane
District Safety Supervisor
Tyrone Dennis
School Safety Officers
School Resource Officers

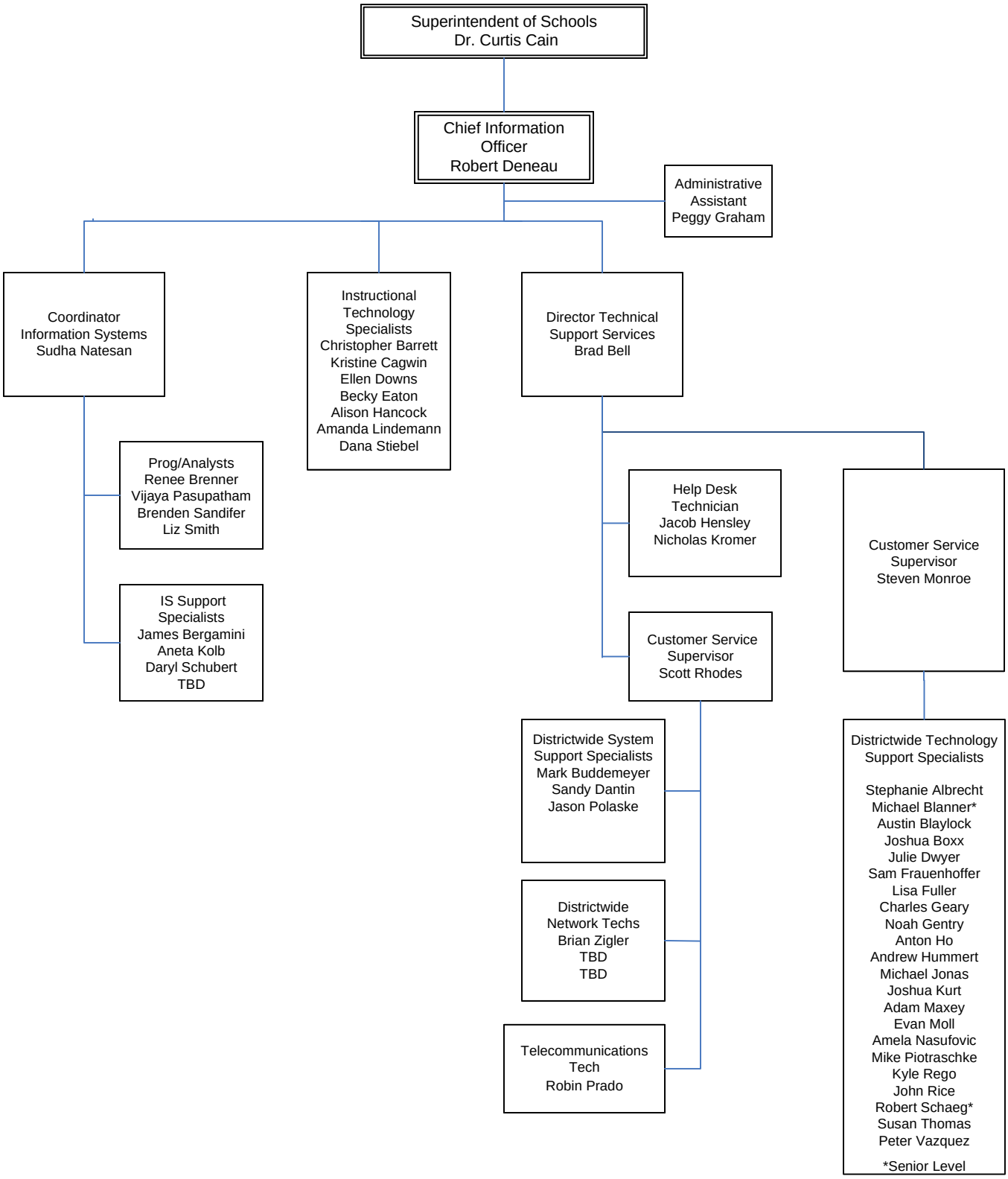

Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent
Supervision of Secondary Education
Dr. Gary Jansen
Administrative Assistant
Nancy Lucas
Director of Non-Traditional Learning
Todd Minichiello
Secondary Principals
Activities Directors
Student Discipline


Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent
of Student Services
Dr. Steve Hankins
Administrative Assistant
Sherri Overton
Director of Gifted & Talented Education
Dr. Dennis Rhodes
Director of Educational Access
Dr. Colette Higgins
Coordinator Special Ed/504/Homebound (K-12)
Dr. Jamie Smith
Coordinator of School Counseling (K-12)
Dr. Matthew Berry
Supervisor Nurses & Wellness
Amy Wehr
Pre K-12 Supervisor of Mental & Emotional Health
Jacklyn Floyd
School Substance Abuse Supervisor
Michelle Oertwig
District Behavior Analyst Supervisor
Chardae Pearson
Administrative Assistant
Emily Schroeder
K-12 School Counselors
School Nurses
Social Workers
Social Emotional Behavior Specialists
District Behavior Analysts
Administrative Assistant
Sherry Fritts
High School Gifted Resource Teachers
Middle School Academic Stretch Teachers
Elementary Gifted Teachers
CCL



**AEL Staff are employed through the Parkway School District


Superintendent of Schools
Dr. Curtis Cain
Chief Financial Officer
Cynthia Byous
Administrative Assistant
Jodie Fleer
Director of Purchasing
Brenda Kirchhoefer
Director of Finance
Daniel Steinbruegge
Director of Transportation
Michael Heyman
Director of Facilities Services
Eric Nieman
Director of Child Nutrition Services
Carmen Fischer
Purchasing Agent
Veronica Woll
Purchasing Buyer
Courtney Cobb
Permanent Records
Anne Scoville
Coordinator Financial Reporting
Carl Mertens
Sr. Staff Accountant
Brenda McNabb
Staff Accountant
Lauren Bordeaux
Staff Accountant
Jessica Lewis
Accounts Payable Vendors
A-K
Melissa Whalen
Accounts Payable Vendors
L-Z
Erin Pieper
Accounts Payable Manager
Kat Pohlmann
Payroll Processor
Colleen Trask
Payroll Processor
Jessica Wuggazer
Payroll Manager
Paula White
Sr. Location Manager-Eureka
Mark Enger
Location Manager-Fenton
Suzette Buchholz
Safety Manager
Jane McKenna
Shop Manager
Kevin Westhoff
Maintenance Supervisor
Dan Moore
Grounds Supervisor
Steve Meyers
Administrative Assistant
Hope Trehy
Administrative Assistant
Connie Schumacher
Coordinator Maintenance/Grounds Services
Patrick McCart
Coordinator Construction Projects
Michael J. Schneider
Administrative Assistant
Kelli Budd
Custodial Supervisors
Nathan Jones
David Richards
Teresa Thomas
Joe Trimberger
Administrative Assistant
Janis Schillinger
Construction Supervisor
Michael Cull
Business Analyst
Becky McCaddon
Program & Bid Specialist
Hilary Kulik
Training/Staff Development Supervisor
Tracy Kennedy
Dietitian/Supervisor
Katie Dority
Cafeteria Managers
Assistant Managers
CNS Employees
Personnel and Program Specialist
Lynda Carter
Catering Manager
Jill Hogan
Warehouse Supervisor
Scott Hazelett


Superintendent of Schools
Dr. Curtis Cain
Chief Information Officer
Robert Deneau
Administrative Assistant
Peggy Graham
Coordinator
Information Systems
Sudha Natesan
Instructional Technology Specialists
Christopher Barrett
Kristine Cagwin
Ellen Downs
Becky Eaton
Alison Hancock
Amanda Lindemann
Dana Stiebel
Director Technical Support Services
Brad Bell
Prog/Analysts
Renee Brenner
Vijaya Pasupatham
Brenden Sandifer
Liz Smith
IS Support Specialists
James Bergamini
Aneta Kolb
Daryl Schubert
TBD
Help Desk Technician
Jacob Hensley
Nicholas Kromer
Customer Service Supervisor
Steven Monroe
Customer Service Supervisor
Scott Rhodes
Districtwide System Support Specialists
Mark Buddemeyer
Sandy Dantin
Jason Polaske
Districtwide Network Techs
Brian Zigler
TBD
TBD
Telecommunications Tech
Robin Prado
Districtwide Technology Support Specialists
Stephanie Albrecht
Michael Blanner*
Austin Blaylock
Joshua Boxx
Julie Dwyer
Sam Frauenhoffer
Lisa Fuller
Charles Geary
Noah Gentry
Anton Ho
Andrew Hummert
Michael Jonas
Joshua Kurt
Adam Maxey
Evan Moll
Amela Nasufovic
Mike Piotraschke
Kyle Rego
John Rice
Robert Schaeg*
Susan Thomas
Peter Vazquez
*Senior Level

FORWARD Together

ROCKWOOD MISSION: WE DO WHATEVER IT TAKES TO ENSURE ALL STUDENTS REALIZE THEIR POTENTIAL.



Rockwood School District Strategic Plan: 2025–2030

COMPREHENSIVE SCHOOL IMPROVEMENT PLAN

forward.rsdmo.org



ACKNOWLEDGMENTS

At the heart of any strategic plan is the community it serves. Rockwood is grateful for the dedicated members of the Strategic Plan Steering Committee, who dedicated their time, talent and many hours to help develop this plan. Thank you also to the parents, staff and community members who took the time to share their thoughts and ideas over the course of a year, which guided the direction of this strategic plan and ultimately our promise to each other. Most of all, thank you to our students who provided insight and a fresh perspective on the ways we can improve our school district. We continue to learn from you, and you are the reason behind everything we do.

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INTRODUCTION



In an era defined by both unprecedented opportunities and complex challenges, our highly regarded school district remains steadfast in its commitment to academic excellence. The classroom is the reason we have a school district. Our north star is our students, guiding everything we do. They are our future, and they are at the heart of this strategic plan. We recognize that staff, families, residents, business owners, faith leaders, first responders – everyone – plays a role in our success. That was at the heart of developing the Rockwood Promise as a foundation for our five-year plan.

The Rockwood Promise is more than just an idea; it's the embodiment of who we are and how we operate. By articulating our community's pledge to every student, it provides the framework for bringing our new strategic plan to life. This Promise acts as a shared foundation or starting point that addresses every child, empowering us to collectively achieve our district and community aspirations. It also speaks to who we want to be as adults and as a community; modeling the tenets of the Promise as an example for our students in how we treat them and each other.

We recognize that maintaining the Rockwood standard of excellence requires a proactive and forward-thinking approach. Forward Together outlines our vision for the future, embracing innovation and addressing the evolving needs of our learners to ensure they are not only academically prepared but also equipped with the critical skills and mindsets necessary to excel in a rapidly changing world.

Forward Together will take us well into the next five years. While this is a long-term process, we are keenly aware that we don't have all the answers today for how to design every support for every child. We are committed to aligning everything we do to this plan but also having the flexibility to adjust as we learn, monitor and grow.

The future strength of our community and region is inextricably linked to the education our students receive today. Recognizing the universal impact of public education, we deeply appreciate serving and partnering with a community that actively prioritizes learning, isn't afraid to ask challenging questions and consistently supports our pursuit of continuous improvement.

Join us on this journey as we work together to make Rockwood schools even better. This is Rockwood – inspiring each student, shaping every future.

In Rockwood, we have a shared belief that education is not just about students or educators. Learning is inherent and human. It is about relationships and the experiences that bring us together every day.

At the beginning of this journey, we established a theme for the year and this process – Partner, Plan and Promise. We PARTNER to listen, We PLAN together, and We PROMISE to bring our collective vision to life. This set the stage for a systematic review that would involve our entire Rockwood community. We looked at the planning process as a roadmap of how Rockwood will continue to improve in the years ahead.

From the beginning of the process, we knew it was imperative that there be representation from every patron group across all four quadrants of the district. We wanted both the Plan and the Promise to represent the values, aspirations, goals and priorities of our community. Along the way, we asked questions, listened, evaluated and took a closer look together at what we can do better. The yearlong process included:

THE PLANNING PROCESS

1. Strategic Plan Kick-Off Meeting

Nearly 30 Rockwood patrons gathered May 21, 2024 at the Center for Creative Learning for a Strategic Plan Kick-Off meeting to initiate discussions and help set the stage for Rockwood's next five-year strategic plan. During the meeting, Superintendent Dr. Curtis Cain provided a district update, and attendees had the opportunity to share their vision for the future of Rockwood and what our collective community promise should be to our children. Discussions at the meeting included reflecting on the district's successes and challenges as well as who we want to be as a district for our students, staff and community.

2. ThoughtExchange

Throughout the year, Rockwood patrons were encouraged to answer the question "What do we want to promise our children?" through a ThoughtExchange. There were 166 different thoughts shared that had more than 3,900 ratings. This feedback was used to inform both the language of the Forward Together Goal Areas and the Promise. Here is the summary of what was expressed through the ThoughtExchange:

> *We promise our children a high-quality education, ensuring them a safe, inclusive and nurturing environment. They deserve individualized support, respected individuality and a focus on both academic excellence and critical thinking. Our commitment includes preparing them for real-world challenges, fostering a love of learning and equipping them with social, emotional and life skills. Every child will feel valued, respected and secure, with a strong sense of community and belonging. Their well-being, growth and success are paramount.*

3. Strategic Plan Steering Committee

The Strategic Plan Steering Committee application was open from May 21, 2024 through June 17, 2024. In an effort to generate creative solutions that include a good cross-section

of individuals and perspectives, committee members were both selected from the applications and invited by the superintendent to participate based on role, background and location within the district. The committee included students, staff, parents and community members who represented all grade levels and all four quadrants of the district. They met seven times over the course of the year, examining feedback from the ThoughtExchange, Community Engagement Meetings, small-group input and the Community Survey.



4. Community Engagement Meetings

There were four community engagement meetings held throughout the year that were open to all patrons of the Rockwood community. Each meeting focused on one of the four goal areas. Nurturing Learning was held on Oct. 8, 2024 at Rockwood Summit High; Fiscal Responsibility was held on Nov. 12, 2024 at Eureka High; Highly Qualified Staff was held Jan. 14, 2025 at Lafayette High; and Safe and Caring Schools was held Feb. 11, 2025 at Marquette High. Nearly 250 patrons attended and participated in the four meetings. Feedback from those meetings was shared with the Strategic Plan Steering Committee to help drive the direction and content of the new strategic plan.

5. Small-Group Input

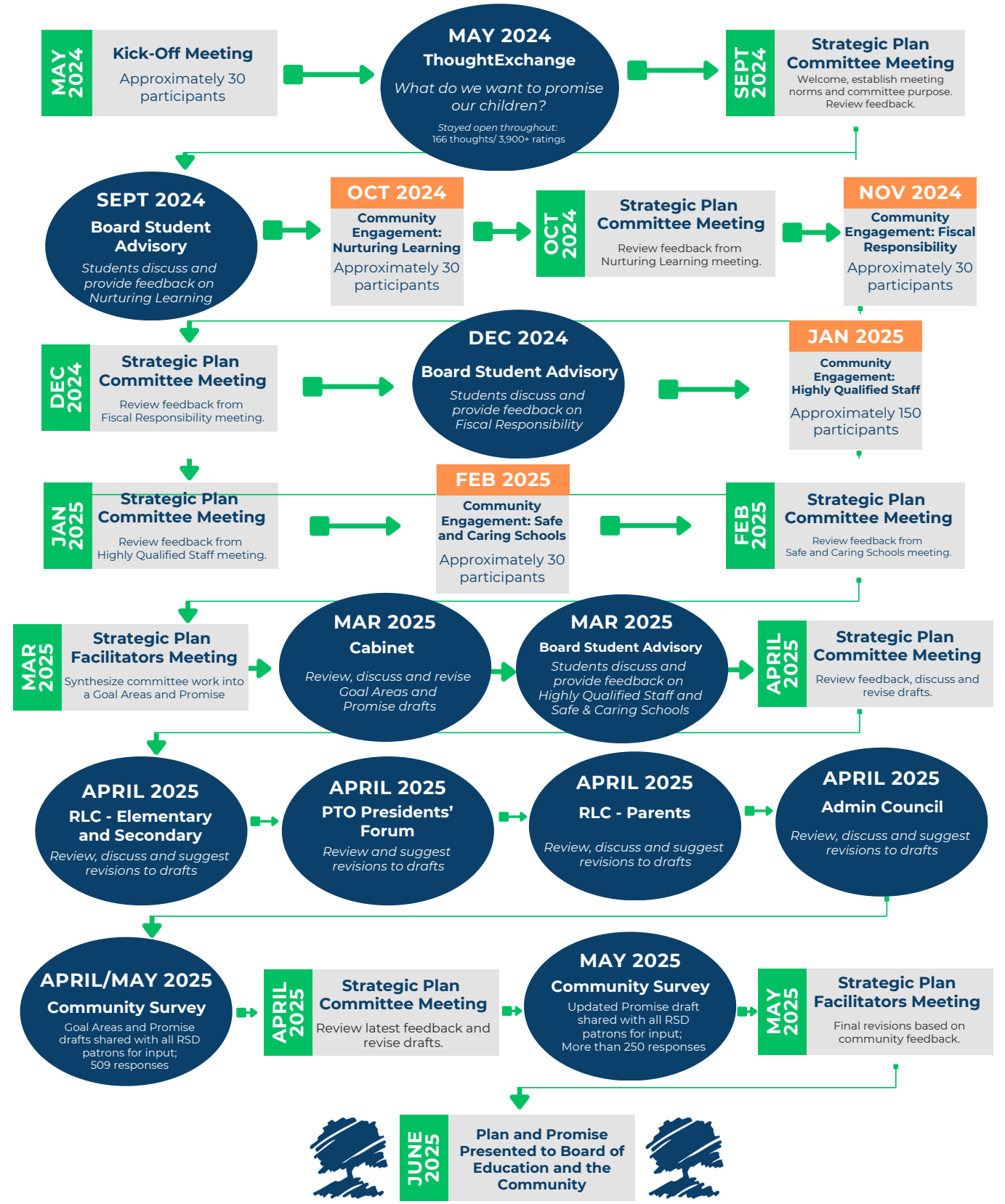
Once the community engagement meetings were complete, focus areas were developed and the Rockwood Promise started to take shape, feedback was obtained from a number of groups and shared with the committee to help revise and finetune both the Plan and the Promise. Those groups included:

- Cabinet
- Board of Education Student Advisory Group
- Presidents' Forum
- Religious Leaders
- Rockwood Learning Council (Elementary & Secondary)
- Rockwood Learning Council (Parents)
- Administrative Council

6. Community Survey

We shared a community survey across all communication channels, including a mailer sent to all district residents, inviting them to weigh in on the draft Plan and Promise. During the committee's final meeting, significant changes were made to the draft Promise, which was shared again with the community for feedback.

Strategic Planning Process



ROCKWOOD VOICES AND LEADERSHIP



Dr. Curtis Cain
Superintendent of Schools



Dr. Shelley Willott
Assistant Superintendent Learning & Support Services



Dr. Keri Skeeters
Director of Curriculum & Professional Development



Glenn Hancock
Director of Research, Evaluation & Assessment



Mary LaPak
Chief Communications Officer



Dr. Gary Jansen
Assistant Superintendent Supervision of Secondary Education



Dr. Paul Godwin
Assistant Superintendent Supervision of Elementary Education



Dr. Kimberly Cohen
Assistant Superintendent of Human Resources



Dr. Stephen Hankins
Assistant Superintendent of Student Services



Cyndee Byous
Chief Financial Officer



Robert Deneau
Chief Information Officer



Dr. Carmen Harris
Director of Special Education



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

Vision: Every student loves life and finds success.

Values: Every Student; Caring Schools; Collective Responsibility; Optimize Resources.

THE ROCKWOOD PROMISE

At the core of Forward Together is the fundamental belief that we are all unique and gifted with a wide variety of skills, interests and talents. We also believe that everyone plays a role in supporting our students: staff, families, peers and members of the greater Rockwood community. With that in mind, the Rockwood Promise took shape with an opportunity for all patrons to weigh in. Some groups weighed in multiple times as the Promise was revised based on that feedback. The Rockwood Promise represents who we want to be as a school district and a community. We acknowledge that a promise is a weighty responsibility that speaks to the integrity of those who make it, and we don't take that lightly. As a community, we aspire individually and collectively to live up to this promise to our children, empowering them to achieve great things and want to be an integral part of our thriving and welcoming community. It will be the responsibility of every member of the Rockwood community to ensure that the Rockwood Promise is reflected in our actions, decisions, priorities, conversations and celebrations – from the boardroom to the classroom, office, cafeteria, school bus, playing fields, hallways and neighborhoods throughout the Rockwood School District.

THE ROCKWOOD *promise*



WE CULTIVATE BELONGING:

We promise to embrace diversity, foster strong relationships and ensure inclusivity.



WE EMPOWER ALL:

We promise to empower each other to take ownership of our learning and our future.



WE HONOR DIGNITY:

We promise to foster an environment where everyone is respected, safe, seen and heard.



WE EMBRACE INNOVATION:

We promise to nurture curiosity, creativity and problem-solving to achieve at high levels.

rsdmo.org/promise



NURTURING LEARNING

Ensure all students can learn at high levels by providing an engaging, equitable and supportive learning environment that fosters critical thinking, experiential learning, student well-being and varied pathways for success beyond high school.

Focus Areas

1. Academic Depth and Complexity

- **Strengthen Critical Thinking and Problem-Solving Skills** – Ensure a strong foundation in core skills while integrating diverse instructional approaches ensuring opportunities for students to think deeply, ask questions, analyze information and apply their learning in meaningful ways.
- **Foster a Consistent Learning Experience Across Schools** – Align learning expectations, grading practices and access to specialized programs to ensure equitable experiences across the district.
- **Ensure Growth** – Utilize a Multi-Tiered System of Support (MTSS) that includes systematic data analysis, the establishment of student goals and the implementation of evidence-based instructional practices at each tier.

2. Academic Mindset and Behaviors

- **Connecting Life-Readiness Skills to Academic Achievement** – Provide all students access to digital citizenship, leadership and social-emotional development skills, which leads to academic success.
- **Utilize a Multi-Tiered System of Support** – Leverage mental health resources, student support services and career exploration initiatives within an MTSS framework to promote student success and well-being.

3. Learning Access and Future Readiness

- **Promote Equitable Access to Learning Resources** – Ensure all students have access to technology, career exploration, advanced coursework and extracurricular opportunities.
- **Increase Career & Post-Secondary Readiness** – Strengthen the connection between K–12 learning and post-secondary success, preparing students for a wide range of future careers by leveraging community partnerships, expanding experiential learning and developing future-ready assets.

4. Digital Fluency and Purposeful Technology Integration

- **Foster responsible and creative technology use** – Integrate digital tools to support critical thinking, collaboration and student-driven creation while avoiding over-reliance on screens.



FISCAL RESPONSIBILITY

Maintain long-term financial sustainability by optimizing resource allocation, continuing transparency, diversifying and augmenting revenue sources and advocating for policies that support the district's financial health and educational priorities.

Focus Areas

1. Workforce and Enrollment Planning

- **Address Staffing and Compensation Challenges** – Conduct competitive compensation analyses and explore strategic pay adjustments in support of recruitment and retention strategies for staff.
- **Plan for Enrollment Fluctuations** – Maintain agility to deploy appropriate financial models to address revenue fluctuations and resource requirements while maintaining quality educational programs.

2. Revenue and Funding Strategies

- **Diversify Revenue Streams** – Explore alternative funding sources, including grants, partnerships and state/federal funding opportunities.
- **Strengthen Legislative Advocacy Efforts** – Engage in proactive advocacy for favorable education policies, funding protection and legislative decisions that impact school finance and operations.

3. Budget Optimization and Fiscal Sustainability

- **Optimize Budget Alignment** – Continue to align financial decisions with district priorities to address ongoing needs such as staffing, student programs and facility improvements.
- **Evaluate and Adapt Fiscal Policies Regularly** – Continuously review financial strategies, expenditure thresholds and approval processes to ensure responsible and strategic fiscal management.

4. Financial Transparency and Community Engagement

- **Continue Transparency Regarding Financial Decision-Making** – Improve communication around financial priorities, budget allocations and Prop 3 funding through regular updates and accessible reports.
- **Expand Community Engagement on Financial Matters** – Use a variety of communication channels to educate stakeholders on budget decisions, funding challenges and tax-related impacts.

5. Technology Infrastructure and Resource Management

- **Enhance Technology Reliability and Impact** – Implement a strategic approach to technology investment.
- **Maximize Sustainability and Cost-Effectiveness** – Align procurement and budgeting with long-term district needs.
- **Enhance Facility and Capital Improvement Planning** – Develop systems to efficiently address long-term capital planning for aging buildings, technology and infrastructure.



HIGHLY QUALIFIED STAFF

Attract, retain and support a diverse, highly qualified staff by providing competitive compensation, comprehensive benefits and professional growth opportunities while fostering a culture of well-being and excellence.

Focus Areas

1. Compensation, Benefits and Financial Well-Being

- **Enhance Compensation and Benefits Awareness** – Conduct a comparative analysis of salary and benefits against similar districts to target competitiveness and share findings with staff.
- **Review of Leave Policies** – Conduct a comprehensive review of employee leave policies to ensure they align with the evolving needs of staff.

2. Employee Voice and Advocacy

- **Strengthen Employee Voice and Engagement** – Promote opportunities for staff to provide feedback through community engagement and committee meetings to inform decision-making and ensure transparency.
- **Advocate for Sustainable Funding and Resources** – Engage in community education and advocacy around school funding (federal, state and local resources) to support competitive salary and benefit enhancements.

3. Employee Wellness and Support

- **Ensure Wellness and Mental Health Programs** – Optimize wellness initiatives, including health fairs, mental health resources and proactive education on available benefits.
- **Provide Concise and Timely Communication and Awareness of Benefits** – Provide ongoing education on employee benefits, wellness programs and cost-saving options to ensure staff maximize their available resources.
- **Optimize Use of District Wellness and Benefits Funds** – Assess the efficacy of wellness programs and incentives in order to reallocate resources as needed to maximize impact.

4. Recruitment, Retention and Workforce Development

- **Improve Recruitment Strategies for Certified Staff** – Invest in targeted recruitment and retention efforts that attract and support a staff with a variety of backgrounds, experiences and perspectives, ensuring a workforce that reflects and meets the needs of the district's students and community.
- **Improve Recruitment Strategies for Support Staff** – Invest in targeted recruitment efforts while strengthening internal programs to develop and support growth within the district. Cultivate a skilled and diverse support staff that mirrors the district's students and community and contributes meaningfully to a positive, inclusive learning environment.
- **Develop Long-Term Retention and Workforce Planning** – Implement data-driven workforce planning to anticipate staffing needs and maintain a strong, diverse talent pipeline.

5. Professional Growth and Career Pathways

- **Strengthen Support for New and Veteran Educators** – Develop mentorship and grow-your-own programs for new educators while creating meaningful career growth and leadership opportunities for veteran staff.
- **Cultivate a Culture of Growth and Support for All Staff** – Provide ongoing, high-quality professional learning.



SAFE & CARING SCHOOLS

Create a safe, inclusive and supportive school community by continuing to enhance consistent school security, fostering a sense of belonging, strengthening student support services and enhancing communication between schools, families and the community to ensure a welcoming and secure learning environment for all.

Focus Areas

1. Physical Safety and Security Measures

- **Enhance School Safety Measures** – Regularly evaluate and enhance security technology, while providing ongoing staff training and protocol updates to ensure a consistently secure and responsive school environment.
- **Maintain Partnerships with First Responders** – Work with police, fire departments and emergency teams to refine safety protocols, conduct drills and implement best-practice security strategies.
- **Ensure Appropriate Safety Staffing** – Regularly assess and ensure the appropriate number of safety staff while implementing a continuous improvement framework to address evolving security needs and maintain a safe school environment.

2. Mental Health and Student Well-Being

- **Maintain Mental Health and Student Support** – Maintain multi-tiered systems of support through the training of all educators and continuing to ensure equitable access to counselors, social workers and other mental health resources.
- **Increase Awareness of Support Services** – Improve outreach so students and families are aware of mental health programs, social services and school-based resources.

3. Positive School Climate and Relationships

- **Foster a Culture of Belonging** – Expand peer mentorship, educational access and dignity and belonging initiatives to help all students and staff feel valued and included.
- **Foster Positive Relationships** – Maintain open communication and proactively address concerns to foster collaborative problem-solving.
- **Implement Conflict Resolution and Restorative Practices** – Expand peer mediation, social-emotional learning-based interventions and restorative programs to reduce conflict, promote empathy and strengthen student and staff relationships.

4. Proactive Communication and Training

- **Enhance Communication and Transparency** – Establish clear, proactive communication between schools, students, families and safety personnel to build trust and ensure shared responsibility for a safe learning environment.
- **Expand Safety and Social-Emotional Learning Training** – Provide regular training for staff, students and families on emergency procedures and social-emotional learning strategies.

5. Prevention and Follow-Up

- **Address Substance Use and Prevention** – Expand substance use prevention education, ensuring access to early intervention programs and recovery resources.
- **Wellness Re-entry Plan** – Enhance the structured re-entry process for students returning from disciplinary events, substance use treatment or any long-term absence providing academic support, counseling and strategies to promote long-term success and well-being.



CONTINUOUS IMPROVEMENT

Forward Together will adapt and grow as a fluid roadmap. To support its goals, we will develop aligned objectives and review them annually from 2025 to 2030 to ensure accountability. Addressing the future needs of our students and community, we will continuously refine our priorities and strategies, and Rockwood will use multiple measures to demonstrate student learning and growth.

Forward Together is the starting point of our journey with students and the community, not a definitive statement. We will move forward thoughtfully, taking calculated steps to implement innovative and research-supported learning models.

Developed through significant community engagement and grounded in research and a passion for our students, both the Rockwood Promise and Forward Together call us to be courageous in our pursuit of positive outcomes for every student we serve.

A special thank you to our Strategic Plan Steering Committee members as well as members of the Superintendent's Cabinet and additional staff who assisted with meetings and presentations throughout the year:

Strategic Plan Steering Committee:

Laurie Anzilotti – community member

Kary Bachert – Board member

Elizabeth Brown – parent

Suzette Buchholz – transportation manager

Jodi Carlson – parent

Molly Clince – teacher

Thomas Cook – RNEA president

Matt Coppin – community member/parent

Ron Elder – parent

Jack Elsalaymeh – student

Kelsie Emmanuel – student

Dr. Colleen Fields – administrator

Jeanne Flowers – parent/substitute

Joe Garritano – community member/parent

Jeffrey Horstman – custodian

Charity Ikpe – parent

Katie Junge – teacher

Dr. Keith Kinder – community member/past Board member

Dr. Erin Knight – administrator

Adam Kovarik – student

Mandy Kotraba – teacher

Prabha Kulandaivelu – classroom assistant

Karen McBride – parent/PTO representative

Katherine Miller – administrative assistant

Lauren Nickel – student

Chris Palladino – special education teacher

Dr. Hector Ramirez – administrator

Jennifer Shirley – parent/staff member

Latashia Smith-Ingram – parent

CJ VanZandt – counselor

Dr. Tracey Waeckerle – administrator

Dr. Chelsea Watson – parent

Staff Acknowledgments:

Dr. Kimberly Cohen, Assistant Superintendent of Human Resources

Dr. Stephen Hankins, Assistant Superintendent of Student Services

Dr. Gary Jansen, Assistant Superintendent Supervision of Secondary Education

Dr. Paul Godwin, Assistant Superintendent Supervision of Elementary Education

Cyndee Byous, Chief Financial Officer

Robert Deneau, Chief Information Officer

Dr. Carmen Harris, Director of Special Education

Kate Moore, School and Community Relations Specialist

Dan Steinbruegge, Director of Finance

Chris Freund, Director of Facilities

Dr. Jennifer Martin, Director of Human Resources

Stacy Neely, Coordinator of Human Resources

Brenda Tinsley, Coordinator of Benefits

Dr. Benjamin Hebisen, Coordinator of Partners in Education

Dr. Cassandra Suggs, Director of Educational Equity and Access

Matthew Berry, Coordinator of Guidance and Counseling

Jacklyn Floyd, Supervisor of Mental and Emotional Health

Dr. Dennis Rhodes, Director of Gifted Program

Ty Dennis, District Safety Supervisor

Jill Hogan, Catering Specialist

Janet Sadowski, Administrative Assistant to the Superintendent and Secretary to the Board of Education


FORWARD
Together

ROCKWOOD R-VI SCHOOL DISTRICT
SUMMARY OF ACCOUNTING POLICIES

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

1. SUMMARY OF ACCOUNTING POLICIES:

A. Fund Accounting

The Accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts that include the assets, liabilities, and fund balances arising from revenues and expenditures. The measurement focus is upon determination of changes in the financial position rather than upon net income determination. District resources are allocated to and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activites are controlled. The following are the District's major funds:

The **General Fund** is the general operating fund of the District, and accounts for expenditures for non-certified employees, pupil transportation costs, operation of plant, fringe benefits, student body activities, community services, the food service program and any expenditures not required or permitted to be accounted for in other funds.

The **Special Revenue (Teachers) Fund** is required to be established by state law, which accounts for expenditures for certificated employees involved in instruction and administration, and includes revenues restricted by the state and local tax levy allocations for the payment of teacher salaries and certain benefits.

The **Debt Service Fund** is used to account for the resources accumulated for, and the payment of principal, interest and fiscal charges on long-term debt obligations

The **Capital Projects Fund** is used to account for all facility acquisition, construction, lease purchase principal and interest payments, and other capital outlay expenditures. Revenue placed in the Capital Projects Fund primarily comes from the tax rate set in the Capital Projects Fund and proceeds of bond issues.

B. Basis of Accounting

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

C. Budgets and Budgetary Accounting

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

1) In accordance with Chapter 67, RSMo, the District adopts a budget for each fund of the political subdivision.
2) Prior to July, the Chief Financial Officer, who serves as the budget officer, submits to the Board of Education a proposed modified accrual basis budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated revenues and proposed expenditures for all District funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year.
3) A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Board of Education, the budget document is available for public inspection.
4) In June the budget is legally enacted by a vote of the Board of Education.
5) Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by formal vote of the board. Adjustments made during the year are reflected in the budget information included in the general-purpose financial statements. Budgeted amounts are as finally amended by the Board of Education.

D. Property Taxes and Other Receivables

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

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

E. Post Employment Benefits

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

F. Inventories

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

G. Compensated Absences and Early Retirement

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

H. Teachers' Salaries

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

2. CASH AND TEMPORARY INVESTMENTS

The District maintains a cash and temporary investment pool that is available for use by all funds except the Debt Service Fund (State law requires that all deposits of the Debt Service Fund be kept separate and apart from all other funds of the District). The District also keeps Bond Issue funds separate. Each fund type's portion of this pool is displayed as "Cash and Equivalents" under each fund's caption. Investments of the pooled accounts consist primarily of repurchase agreements, carried at fair value, which approximates cost. Interest income, when earned, is allocated to individual funds based upon cash and temporary balances.

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

Investments

Authority

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

Prudence

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

Ethics and Conflict of Interest

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

Objectives

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

Legality

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

Safety

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

Liquidity

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

Yield

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

Performance

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

Reporting

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

Investment Types

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

3. TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are payable by December 31. All unpaid taxes become delinquent January 1 of the following year. The county collects the property taxes and remits them to the District on a monthly basis. The majority of these tax revenues are received in late December and throughout January.

4. CHANGES IN GENERAL FIXED ASSETS

General fixed assets are capitalized at the time the liability is incurred. The assets are capitalized at cost (or estimated cost if actual cost is not available). Additions for construction in progress related to Bond Issue projects are reported as construction in progress until the year in which the construction project is completed and placed in use by the District. Changes to the accounting for fixed assets and long-term liabilities have been made in conjunction with the implementation of GASB34. The Board requires a perpetual inventory system be maintained for fixed assets.

5. CHANGES IN LONG-TERM DEBT

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

6. PENSION PLANS

The District contributes to the Public School Retirement System of Missouri (PSRS), a cost sharing multiple employer defined benefit pension plan. PSRS provides retirement and disability benefits to certificated employees and death benefits to members and beneficiaries. Positions covered by the PSRS are not covered by Social Security. PSRS benefit provisions are set forth in Chapter 169.010-.141 of the Missouri Revised Statutes.

PSRS members are required to contribute 14.5% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The District also contributes to the Public Education Employee Retirement System of Missouri (PEERS), a cost sharing multiple-employer defined benefit pension plan. PEERS provides retirement and disability benefits to employees of the District who work 20 or more hours per week and who do not contribute to the PSRS. Certain part-time certified employees may be covered by this plan. Benefit provisions are set forth in Chapter 169.600-.715 of the Missouri Revised Statutes. PEERS members are required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the Board of Trustees.

7. DEFERRED COMPENSATION PLAN

The District offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code Sections 457(b) or 403(b). These plans, available to all District employees, permit them to defer a portion of their salary until future years. The District utilizes the services of a third party administrator to monitor transactions through the deferred compensation plan are in accordance with plan documents and IRS regulations.

8. SELF INSURED MEDICAL BENEFITS

The District is under a self-insured plan to provide medical, dental, and vision benefits to participating employees, retirees and their families. The District pays for 100% of an employees insurance premium and 50% of an employees dependent coverage. Employees pay for the other 50% of their dependent coverage and participating employees contribute to the self-insurance fund through payroll deductions based on their coverage election. The District's maximum liability for each employee and in the aggregate for a one-year period is limited by insurance coverage. Transactions for the self-funded insurance are recorded in the Internal Service Fund. Retirees are required to pay the cost of the insurance premium.

9. INSURANCE PROGRAM

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

ROCKWOOD R-VI SCHOOL DISTRICT
BOARD OF EDUCATION POLICIES

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

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

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

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

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

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

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

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

- It may appropriate an amount sufficient to take care of the needed expenditure from the unencumbered budget surplus, provided the appropriation and expenditure can be made from the proper funds.

- The Board of Education may instruct the Superintendent to revise the budget in order that sufficient funds may be available for the expenditure(s), if the expenditure(s) are approved by the Board.

The Board will review the financial condition of the District monthly and shall require the Superintendent to prepare a monthly financial report. The report will show the current budget for revenues and expenditures, year to date collections on revenues and uses of expenditures, variances between budget and year to date activity, any transfers between funds and finally the fund balance available at the end of that particular month.

Fund Balances

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

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

Budget Transfer Authority

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

Revenues from Investment/Use of Surplus Funds

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

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

Depository of Funds

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

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

ROCKWOOD R-VI SCHOOL DISTRICT
CLASSIFICATION OF REVENUES AND EXPENDITURES

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

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

5100: Revenues from Local Sources

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

5200: Revenue from County Sources

5221 – State Assessed Railroad and Utility Taxes

5300: Revenue from State Sources

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

5400 – Revenue from Federal Sources

5422 – ARP: ESSER III
5423 – CARES: ESSER II
5424 – CARES: ESSER I
5428 – CRF
5445:5446 – National School Lunch and Breakfast Programs
5451 – Title I

5600 – Other Non-Current Local Revenue Sources

The District's operations are supported by other revenue sources including: Adventure Club for before and after school grade K-5 child care, Pre-School tuition for our earliest learners, ages 3-5, various reimbursements from other schools sharing in the cost to transport student's considered homeless, agreements in place from cell or other technology arrangements to have access to specific areas owned by the District.

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

1000's – Instructional Services

2000's – Support Services

3000's – Community Services

4000's – Facilities Acquisition and Construction Services

5000's – Long and Short Term Debt Services

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

6100's – Salaries

6200's – Employee Benefits

6300's – Purchased Services

6400's – General Supplies

6500's – Capital Outlay

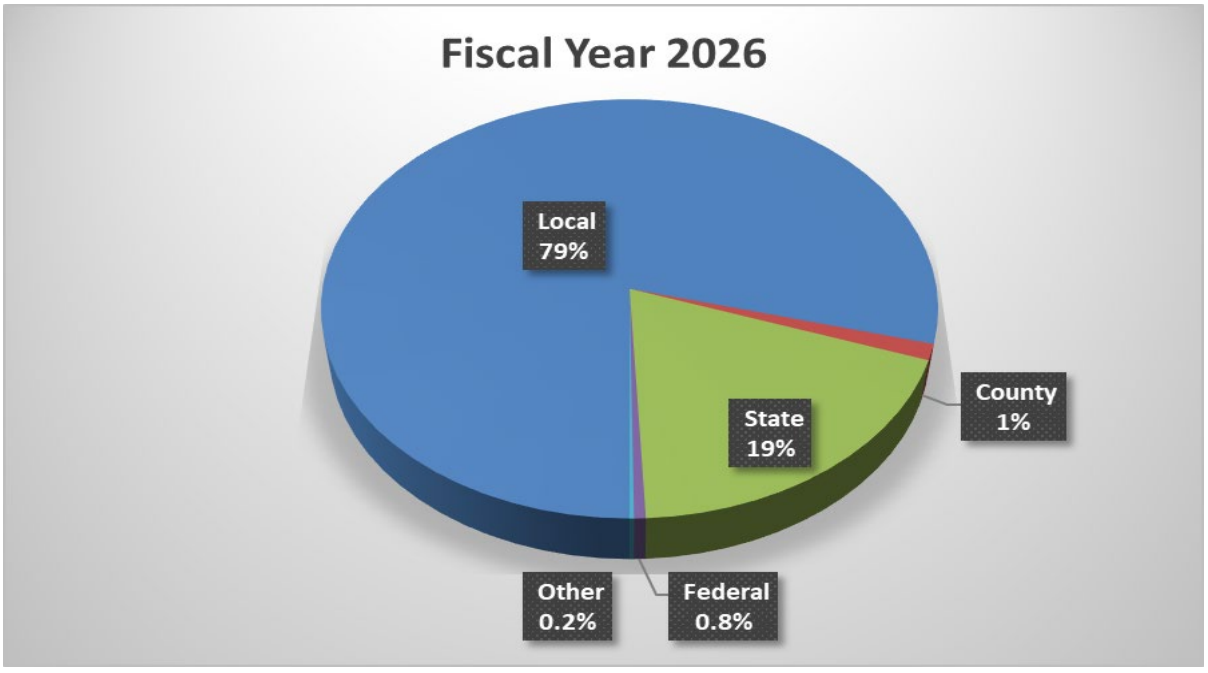
6600's – Long and Short Term Debt

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET MESSAGE

The development of the District budget each year has its own unique circumstances and challenges. Planning for the 2025/26 budget was no different; however, the budget process that the District has in place allows for the District to make the necessary adjustments to these challenges both in the short-term and long-term. At the beginning of the budget process the District's priorities are reviewed and revised as necessary for the Incidental and Special Revenue Teachers' funds (Operating Funds). Fiscal responsibility is a priority for the District as we incorporate the following factors in protecting the District's financial position:

- Careful forecasting of revenue and expense drivers
- Operational and program necessity
- Sustainability of expenditure trends
- Review of our self-insured health insurance fund
- Maintenance of our fund balance

As shown by the chart below, 79% of the operating revenue comes from local sources and 19% comes from state sources. Four of these sources comprise 90% of total operating revenue: Local property taxes, Prop C sales tax, M&M surtax and the State's Basic Formula for public school districts. Due to the dependency on these revenue sources, the finance office spends a considerable amount of time ensuring our revenue forecasts are reliable and accurate by keeping the factors up to date with information from local and state sources, prior year trends and actuals as well as current market conditions.



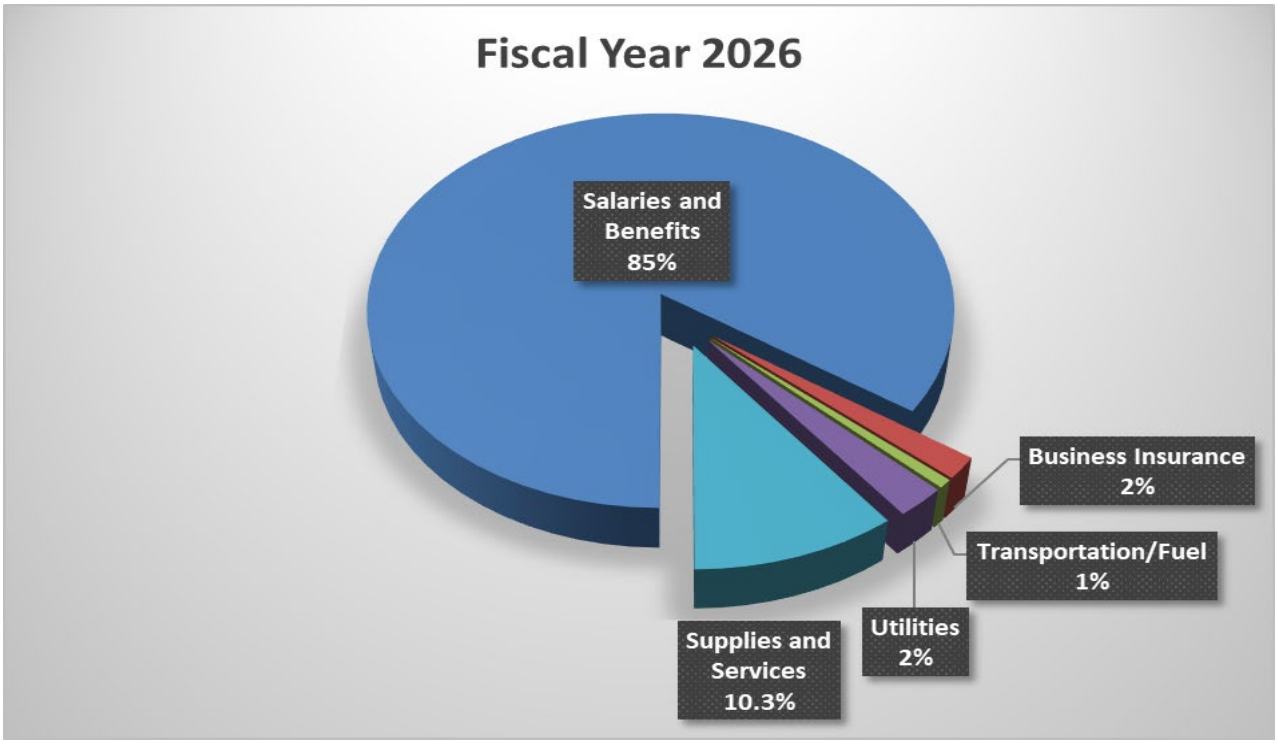
Over the next few budget years these revenue factors will be challenged by circumstances within the District as well as the changing landscape in public education. A few examples of the challenges the District will face and discussed further in the budget book include:

- The financial outcome of Senate Bill 190 passed by the State of Missouri in May 2023 that provides tax relief to qualifying senior citizens. Adequate data does not exist to estimate this impact, which will first be realized in FY 2025/26.
- The District currently has the 19th lowest total tax levy across the 22 St. Louis County school districts.
- The decline in student enrollment will impact the District's Weighted Average Daily Attendance (WADA) included in the State's Basic Formula and will require careful monitoring for appropriate staffing.
- Currently the District is expecting the State's Adequacy Target (SAT) for funding public education to be $7,145; however, the Governor has recommended funding at $6,760, which would result in an estimated $7 million decrease in state funding for the District in FY 2025/26.
- Formation of a state task force to review the State's methods of funding Missouri K-12 public schools will result in changes to funding that are currently unknown.
- The impact of legislative bills that reduce the State of Missouri's general revenue sources used to fund public education affect State funding beyond the Basic Formula, including the State's of the 75% reimbursement of a District's transportation costs.

Providing accurate revenue projections begins the expenditure budget process by which the District determines our ability to provide for competitive salaries and benefits, maintain programs that support our students and sustain these costs in the short and long-term forecast. The District invests in our staff by allocating 85% of our operating expenditure budget to salaries and benefits. All staff employed by the District are committed to the mission of the District in serving our students. When reviewing the budget for salaries and benefits, the District uses benchmarks from other area school districts. Each specific employee group is treated with careful analysis in determining the salary increases to be allocated to our employee groups.

The self-insured medical plan of the District is the centerpiece of our employee benefits package and a significant cost to the District. The District contributes 100% of employee premiums and 50% of premiums for dependent coverage. The plan has been significantly impacted by rising pharmacy costs. The District has been able to keep premiums relatively low compared to actual costs in recent years by providing additional contributions to the self-insurance fund above premium payments, but must make adjustments in the coming year to offset this trend.

The ability to offer salary increases that will improve our compensation against area benchmarks as well as provide a competitive insurance benefit plan must be balanced with the long-term financial stability of the District. Other challenges faced by the District include staffing shortages in areas such as bus drivers, custodians and child nutrition associates. The District's new strategic plan contains Focus Areas within the Goal Areas of Highly Qualified Staff and Fiscal Responsibility that address the above challenges.



The finance office also commits valuable time to the remaining 15% of the operating budget by ensuring our supply and service budgets cover the necessary items to support our schools and programs but are evaluated and adjusted as necessary. Supplies and services budgets are threatened by increasing prices and sometimes availability issues related to items that are used in our buildings. Utilities are managed by automated controls that are monitored to ensure a balance of comfort with energy efficiency in the operation of our buildings. The District participates in the Missouri United School Insurance Council (MUSIC), a pool of K-12 school districts and community colleges throughout the state, that provides the best value to the District with a low claims deductible, claims management, and risk management tools and assistance.

The operating expenditure budget is reviewed by each applicable department and then the Superintendent's Cabinet to support recommendations to the Board of Education throughout the budget process. The District's three-year expenditure forecasts are in line with prior year actual trends to ensure we provide a realistic fund balance forecast and decisions made now do not place the District in a vulnerable financial position in the future.

The District's fund balance has increased over the last few budget years and exceeds the balance required by district policy. Short-term uses of fund balance are an appropriate method to fund operations as long an exit plan is in place to reverse that trend. A sound financial plan for utilizing the fund balance cannot include relying on fund balance to cover recurring costs. The District's three-year forecast reflects a planned spend down in fund balance beginning with the 2026/27 school year as the best use of available resources. This plan allows us to continue operating with consistency in class size and staffing targets, previously approved curriculum, current support resources, and existing salary agreements with employee groups over the next two years while maintaining an adequate fund balance. During this time, results of the demographic study and opportunities for additional funding can be explored while certain revenue unknowns become more defined and estimable. Plans and adjustments can be made to shape future budget years accordingly.

From a capital perspective, budgeting for the upkeep of our safety, technology and facility cycle maintenance was a major challenge that the District faced for many years. The District relied on bond issues to support these costs, resulting in significant levels of deferred maintenance when bond issues were not approved or were limited in scope. In November 2023, the District received overwhelming community support in this area with the passage of Proposition 3. Prop 3 provides for the transfer of a portion of the debt service levy to the capital projects levy to address our safety, technology and facility cycle maintenance needs. Phase two of this transfer will occur in the 2025/26 school year and the Prop 3 transfer will be complete, providing over $30 million in annual revenue to address safety, technology and facility cycle maintenance items. The tax levy remaining in the debt service fund is sufficient to cover our remaining general obligation debt.

Our 2025/26 budget process began in October 2024 and continued to evolve throughout the school year as we were placing the finishing touches on the budget through May 2025. As part of our budget process, the District also updated our three-year financial projection to ensure the Board of Education, District administration and our community are provided with the necessary information when making key decisions. The District will end the 2024/25 fiscal year with a positive growth to our operating fund balance. From a financial perspective the 2025/26 budget incorporates many estimates based on the following:

- Local assessed valuation (AV) is a reassessment year in 2025 with a forecasted 5.06% increase; overall, AV has increased over 48% the last eight years.
- Collections of current and delinquent taxes continue to match our budget and forecasted amounts.
- State Basic Formula is fully funded at this time with our revenue being impacted by our decrease in enrollment.
- Local sales tax collections are budgeted to increase 3.5% although DESE is forecasting a 1.3% decrease to the per WADA amount. The District will monitor the sales tax collections through 2025/26. The decrease in the District's enrollment will also have an impact on future revenue through Prop C.
- The State's budget currently includes an allocation to fully fund the State's statutorily required 75% reimbursement of a District's transportation costs for the third fiscal year in a row.
- The State Adequacy Target used in the Basic Formula revenue has been adjusted and increased from $6,760 to $7,145.
- Ability to offer strong salary commitments in the 2025/26 school year and contribute additional funds to the self-insurance medical fund.
- Adjustments to the expenditure budget for certain costs increases being experienced due to inflation or other economic situations, such as utilities and fuel.
- The completion of the Proposition 3 transfer to Capital Projects fund to address safety, technology and facility cycle maintenance.

The District feels confident that the 2025/26 budget will continue to guide Rockwood in a fiscally sound and responsible direction. From the beginning of the budget process to the formal approval, there has been considerable scrutiny and review of the budget to ensure the resources of the District are being budgeted to provide outstanding instruction and support allowing each student to achieve his/her highest potential. The District is proud of these financial accomplishments that we have been able to achieve over the years:

- One of three school districts in Missouri to have a "AAA" bond rating by S&P
- Achieved the Meritorious Budget Award (MBA) for the 25th consecutive year
- Received the Government Finance Officers Association (GFOA) and the Association of School Business Officials International (ASBO) Certificates of Achievement for financial reporting for the District's audited financial statements
- Only Missouri school district with all of the above

Our budget work began in October 2024 as we focused on the operational funds of the District. As in previous years, our budget process begins with official enrollment that is taken the last week of September each school year. In October 2024, school and department levels began working on their requested budgets that included new programs and curriculum, staffing, purchased services and supply budgets to support our students in the 2025/26 school year. All departments reviewed their requests with their respective Superintendent Cabinet members. After formal approval by their Cabinet member, the budget requests were submitted to the finance office. During October 2024, the District also began the process of negotiating with the Rockwood National Education Association (RNEA), our largest bargaining unit representing educators in the District. In November 2024, the Superintendent's Cabinet met in a series of meetings to go through the District staffing levels and requests as well as a review of other budget requests as compiled by the finance office. The school building budgets were based on a per pupil calculation and provided to building level administration for building allocations. In December 2024, the finance department presented a preliminary 2025/26 budget to the Board of Education that included a planned spending deficit of approximately $0.3 million. From January through May 2025, the finance office revised revenue and expense projections based on the status of negotiations with specific bargaining units as well as other updated information and continued to work with various departments including the human resource department as compensation studies were finalized which determined our personnel costs. In May 2025, a budget update was presented to the Board of Education that included all the changes since our last presentation. Throughout 2025/26, the District will continue to monitor the budget and prepare monthly financial projections starting in November of each year.

The District's self-sustaining funds, including Child Nutrition and Community Education, have a slightly different budget timeline. From December through January department leads meet with their staff to cover budget needs and goals. A proposed budget was submitted to the departments' administrators for review. Over the next couple of months, actions such as meal prices for Child Nutrition and fees for after school and Community Education programs are taken to the Board of Education for approval. The proposed budgets approved by the respective administrators were submitted to finance in March 2025. The proposed budgets for our self-sustaining funds were part of the budget update provided to the Board in May 2025.

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET TIMELINE

Process No.	Date(s)	Description
1	9/16/2024	Budget and salary request memo's will be distributed for departments (operating and non-operating) for FY26 budget.
2	9/25/2024	First semester official enrollment
3	10/1/2024	Facilities team begins annual walkthroughs of our buildings in order to update the capital needs of the District
4	10/10/2024	Enrollment projections are complete. School budget allocation is calculated.
5	10/29/2024	Admin Leadership Team complete review of their department budgets and submit to finance office.
6	11/5/2024 - 11/29/2024	Budget workshops for Admin Leadership Team
7	12/17/2024	Preliminary Budget target is presented to the Board of Education; school allocations are distributed to building principals
8	1/31/2025	School and non-operating budgets are due to finance office
9	Feb-May 2025	Ongoing revision/refinement of budget and discussions with the Board of Education including, but not limited to: • Revenue forecasting updates • Employee compensation and contract offerings • Refinements to program and department budgets
10	June 2025	Final adoption by Board of Education.



FINANCIAL SECTION

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET

EXPLANATION OF KEY REVENUES AND EXPENDITURES

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

REVENUE
LOCAL

5111 Current Taxes – these revenues are derived from taxing real and personal property within the District for the current year. The estimated $3.8817 total tax levy for 2025/26 will be levied on each $100 of assessed valuation which is determined by the local County Assessor's office. Each even numbered year is a non-reassessment year and each odd number year is a reassessment year. This is the main source of revenue for funding the operations of the District, representing 69% of the operating revenue, or 64% of total revenue. Assessed valuations are expected to increase approximately 5.08% for 2025/26 since calendar year 2025 is a reassessment year.

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

5113 Sales Tax (Proposition C) – these revenues are collected by the state through a 1% sales tax on consumer goods and then distributed to school districts based on their weighted average daily attendance (WADA) multiplied by a per pupil amount calculated by the State of Missouri. For the 2025/26 school year the District is forecasting the per pupil amount to be $1,567 which is above the current guidance from the State of Missouri. Our forecast is based on collection trends experienced by the District and we will closely monitor any changes to the forecasted per WADA. The second factor in this calculation is the District's prior year WADA. We are in a declining enrollment phase and are estimating our 2024/25 WADA to be 17,053, which is a 1.7% decline from 2023/24. Any changes to the WADA could be offset by the changes in the final per pupil allocation. Prop C revenues represent 9% of the operating revenue of the District and will fluctuate with the student population and local economic factors.

5114 Financial Institution Tax – this revenue is based on a tax levied on intangible assets held by banks or other financial institutions. Revenue from this source will fluctuate from year to year as there is no formal calculator District's can use to estimate the revenue. The District uses prior year actuals as a baseline for estimating this revenue source and actuals will vary from year to year.

5115 Merchants and Manufacturers Tax – these revenues are a surcharge on commercial real estate to replace revenue lost when the past business inventory tax was eliminated. The District has experienced increase revenues from this source as a result of commercial assessed valuations increasing 19% the last four school years.

5141–5143 Interest – these revenues are from earnings on all temporary deposits and investments plus interest received on delinquent taxes. As fund balances increase or decrease over time and as interest rates change, these revenues will fluctuate. The District has adjusted our interest revenue from investments based on current market conditions reflecting a 3.5-5% return on investment.

5179 Other Pupil Activity Income – these revenues include parking revenue, payments for musical instruments, gifts and other donations.

5197 Voluntary Inter-district Choice Corporation (VICC) – these revenues are based on the number of volunteer transfer students (VICC) enrolled in the District from the St. Louis City district. The District receives $7,800 per student enrolled in the program. The District is estimating 527 students to be enrolled through the VICC program in 2025/26.

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

COUNTY

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

STATE

5311 Foundation Formula – these revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 13% of total revenue when combined with revenue object 5319 (also from State Foundation Formula). The Foundation Formula and Classroom Trust revenue forecast's factors are as follows: State Adequacy Target (SAT) of $7,145 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.088, District WADA of 17,114 and Classroom Trust payment of $576 per WADA. The estimated factors are forecasted to generate approximately $39.6 million in revenue for 2025/26.

5312 Transportation – these revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. Historically this revenue source has been underfunded by the State of Missouri but beginning with the 2022/23 budget year, the State of Missouri increased the appropriation for transportation revenue by $214 million which fully funded transportation for the first time since 1991. The 2025/26 budget reflects transportation being full funded once again.

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

5319 Classroom Trust Fund - these revenues are part of the new Missouri Foundation Formula as explained in revenue object 5311. The Classroom Trust Fund portion of the formula is deducted "off the top" and may be placed in any fund and spent for any expenditure at the discretion of the Board of Education. The current forecast for Classroom Trust is $576 per WADA.

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

FEDERAL

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

5422:5424 CARES Elementary and Secondary School Emergency Relief (ESSER) Fund – amounts received through DESE funded by the various federal relief funds in 2020 and 2021**.** Funding is available through various timelines with a current end date of September 30, 2024.

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

5442: 5448 School Breakfast and Lunch Programs – these revenues are received directly from DESE for the National School Breakfast and Lunch Programs on students who qualify for free and reduced lunch meals.

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

EXPENDITURES

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

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

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

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

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

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

ROCKWOOD R-VI SCHOOL DISTRICT
FORECASTS

Budget forecasting is an essential tool for long term planning for the District and may look differently across the individual funds that make up our budget based on the following:

- **Incidental and Special Revenue (Teachers') funds**: considered the Operating funds of the District accounting for the day-to-day operations of the District
- **Child Nutrition, Student Activities and Community Education funds**: self-supporting funds based on the participation in programs offered by these departments to students, employees and our community
- **Building and Prop 3 funds**: funded primarily through local tax collections that provides resources for the purchase of equipment, cycle maintenance of our buildings, technology support for our students and staff as well as addressing safety related items at our buildings
- **Debt service fund**: dedicated tax rate collected that can only be used to pay outstanding general obligation bond principal and interest

Our projections for each of these funds are based on information currently available to us and certain estimates are based on historical information and trends. The projections have been carefully reviewed; however, actual results may vary from the forecasts and at any time the forecasts can be revised based on new information presented to the District. Variations between actuals and forecasts could have a positive or negative impact. Throughout our budgeting process, District leadership has been committed to providing resources to our staff and students to support their educational environment while also preserving the long-term financial position of the District. Commitments by the District must be sustainable within our revenue resources. Below is a summary of the major budget factors we have used in our process for the Incidental and Special Revenue (Teachers') funds:

Revenue estimates for 2025/26

1. Local property taxes are our largest source of revenue and the forecast for 2025/26 is based on 2025 being a reassessment year. Our estimated increase in assessed valuations is 5.06% for a total assessed valuation of $5.7 billion based on information received from the County's Assessors Office. Our total tax rate is expected to remain relatively flat compared to 2024/25:

Incidental Fund	$1.4753
Special Revenue (Teachers Fund)	1.6464
Building Fund	0.6200
Debt Service Fund	0.1400
	$3.8817

   Our tax rate ceiling will be reset since the District will be completing the Proposition 3 levy transfer in September 2025. Overall, we expect total assessed taxes for the operating funds to increase $8.3 million for a total of $172.4 million. The District has not factored into our budget the expected negative financial impact of Senate Bill 190 which freezes the amount of taxes owed for individuals over a certain age who meet specific eligibility requirements. Tax year 2025 is the first year Senate Bill 190 will be effective and the District has not been provided adequate information on the financial impact since the application process is open through June 30. Since Senate Bill 190 is essentially a credit taken on assessed taxes each year, we would expect our collection rate to decrease from the budgeted 97% collection rate that is historically obtained. Each 1% decrease in collection rate is equal to $1.8 million in revenue.

2) The Foundation Formula and Classroom Trust revenue is estimated to increase $5.9 million in 2025/26 compared to 2024/25 and is based on the following factors:

a. State Adequacy Target (SAT) of $7,145 which is an increase from the currently projected SAT of $6,760 in 2024/25
b. Weighted Average Daily Attendance (WADA) of 17,245 which is a decrease of 295 from 2024/25 and is consistent with our declining enrollment
c. Dollar Value Modifier (DVM) remaining at 1.088

Using these factors which are based on guidance from DESE, we expect our total revenue from the Foundation Formula and Classroom Trust to be $39.6 million. It is important to note that the guidance from DESE on SAT being $7,145 is based on the budget approved by the Missouri Legislature in May 2025. The budget is not fully finalized until the governor approves the budget. In January 2025, the governor recommended the SAT to be finalized at $6,760. Should the governor reverse the recommendation by the Missouri Legislature and finalize the SAT for 2025/26 to be $6,760, the District will incur a $7 million decrease in revenue.

3) Proposition C sales tax revenue continues to be strong and is paid out on a district's prior year weighted average daily attendance (WADA) at a per WADA amount set by the State based on current collections. The per WADA amount has increased 51% since 2019/20. The District is currently forecasting the 2025/26 per WADA to be $1,567 which is a 3.5% increase over 2024/25. The $1,567 is currently above the recommended amount from DESE of $1,495 and the District will monitor sales tax collections throughout the 2025/26 budget year and adjust accordingly based on updated information. The increase to the per WADA is offset by the decrease in the District's prior year WADA from 17,340 to 17,053 due to our declining enrollment. Total forecasted revenue from Proposition C sales tax is $26.7 million.

4) We will receive approximately $7,800 per student involved in The Voluntary Interdistrict Choice Corporation's (VICC) program's participation through the District. The program is in the process of phasing out and the District is expected to enroll approximately 129 fewer students in 2025/26 compared to 2024/25. Total 2025/26 forecasted revenue through VICC is $3.8 million.

5) The District is budgeting for the State of Missouri to fully fund the State's statutorily required 75% reimbursement of a District's transportation costs. Total forecasted transportation revenue is $5.8 million and this would be the fourth year in a row the State has fully funded the District's transportation revenue.

6) Federal revenues are expected to decrease $2.5 million in 2025/26 compared to 2024/25 primarily due to the expiration of the Relief funds from the COVID-19 pandemic that were all received by the District prior to September 2024.

7) All other county and state revenues will remain relatively flat in 2025/26 compared to 2024/25.

In addition to the current year budget factors, the District continually updates our three-year forecasting model to ensure the resources available to us are sustainable to cover District operations in our long-term financial plan. The following factors are included in our revenue forecasts of our major revenue sources for the 2026/27 through 2028/29 budget years:

	Local Taxes		
	2026/27	**2027/28**	**2028/29**
Reassessment Year	No	Yes	No
Increase in Assessed Valuation	2.02%	5.06%	2.00%
Calculation Rate	97%	97%	97%
Total Assessed Valuation	$ 5,808,527,431	$ 6,102,416,100	$ 6,224,464,422

As mentioned above, the financial outcome of Senate Bill 190 is expected to impact the collection rate used in our forecasting. The District will update our factors as information is received from St. Louis County. A 1% change in our collection rate has a $1.8 million dollar impact to our revenue.

	Foundation Formula and Classroom Trust		
	2026/27	**2027/28**	**2028/29**
Weighted Average Daily Attendance	17,053	16,765	16,486
State Adequacy Target	$ 7,145	$ 7,145	$ 7,145
Dollar Value Modifier	1.0880	1.0880	1.0880
Appropriation Rate	100%	100%	100%

	Prop C Sales Tax		
	2026/27	**2027/28**	**2028/29**
Weighted Average Daily Attendance	16,765	16,486	16,211
Per WADA Amount	$ 1,622	$ 1,679	$ 1,737
Increase in Per WADA Amount	3.50%	3.50%	3.50%

Expenditure estimates for 2025/26

1) Salaries and benefits account for 85% of the District's operating budget. Salary increases for employees in the operating funds are expected to total $7.6 million while employee benefits will increase $3.1 million. The salary increases include a 5.25% increase to the teacher's salary schedule as well as to those employees not currently under a negotiated contract. The budget also includes the salary increases included in the contracts for the 2025/26 school year for the other five bargaining units in the District. Retirement benefits will continue to be at the stated retirement contribution levels which are 14.5% for certificated staff and 6.86% for non-certificated staff. Insurance benefits include a 10.0% increase to our self-insured health plan premium rates as well as a $3.0 million increase in the additional contribution above premiums made by the District to support the plan in 2025/26.

2) Purchased services and supplies budget lines items have been reviewed and adjusted where appropriate to account for inflation and expected increases to commodities prices averaging 1-5%.

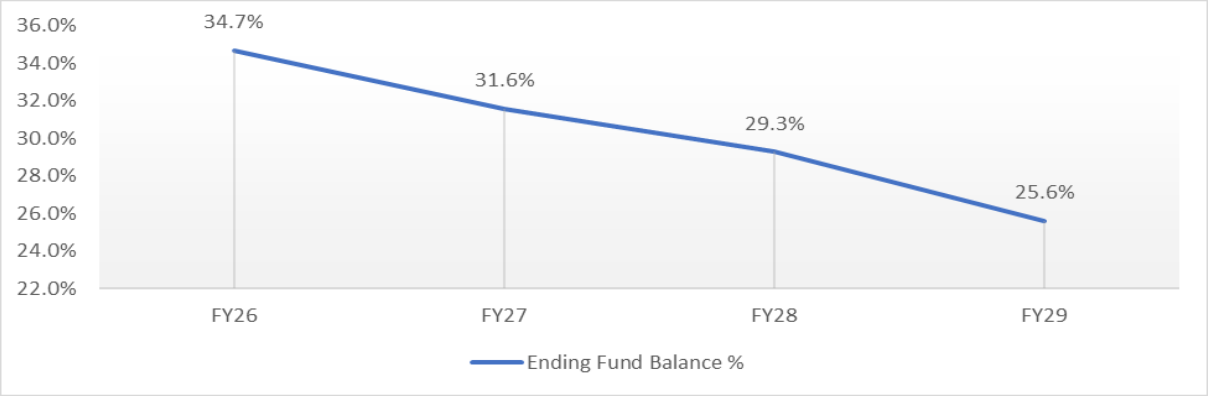
3) Approximately 4% of the operating budget is allocated to expenditures we consider fixed costs that cover our building utilities, general lines of business insurance and fuel for the District's fleet. The largest portion of our fixed costs is in utilities and general lines of insurance of which we are budgeting to increase 6% and 7% respectfully.

For budget year 2026/27 through 2028/29, the District has forecasted expenditures based on the following:

- Salary increases of 4.75% for 2026/27 and an average of 2% for employees not covered by a negotiated agreement for 2027/28 and 2028/29
- Medical and pharmacy insurance to increase approximately 7%
- General lines of business insurance to increase 5%
- Other fixed costs, supplies and services to increase between 2-5%

The estimates used in the revenue and expenditure forecasting for the operating funds are based on current data available to the District and provide a realistic financial picture through the 2028/29 budget year. One important component of the financial picture is the fund balance of the District. Board of Education policy 3117 requires a minimum operating reserve of 22%. The majority of the District's revenues come in December and January when the District collects on the taxes assessed. The fund balance is expected to provide the District adequate cash flow during the times of low revenue collections which is normally from July through November of each year. Fund balances are also designed to cover short-term changes to revenue sources or other unexpected circumstances requiring expenditures. In addition to cash flow requirements, the fund balance must also increase relative to any increases in expenditures to remain at the required ratio.

Based on the factors included in the forecasting through 2028/29, the District is projected to remain above our current board policy levels, but the projected budgets do include a planned spend-down of the fund balance. Future District planning must include strategies to reverse this trend of deficit spending. It is important to keep in mind these fund balance levels are also prior to any adjustments for the impact of the senior citizen tax freeze, potential changes to SAT funding levels in the Foundation Formula, and other revenue uncertainties that have not been included in our forecasting. These strategies may include actions that increase revenues, reduce expenditures, or both. The Board of Education has begun considering the possibility of a ballot initiative to increase the operating tax levy. Staffing levels will be closely monitored for any possible adjustments related to declining enrollment. The District will continue to monitor our revenue sources, explore new revenue opportunities, make fiscally responsible decisions regarding expenditures and continue to inform our Board of Education and community on the financial position of the District.



ROCKWOOD R-VI SCHOOL DISTRICT
RELIEF FUNDS FROM THE COVID-19 PANDEMIC

In response to the COVID-19 pandemic, various legislative packages were approved between March 2020 through March 2021 that provided emergency relief funds to Elementary and Secondary schools to address the prevention, preparation and response to the COVID-19 pandemic. The District received $2.9 million through June 30, 2021 from various relief fund sources that were used to purchase PPE, technology needs and costs to implement a virtual learning environment early on in the pandemic.

Elementary and Secondary School Emergency Relief (ESSER II) was signed into law through the Coronavirus Response and Relief Supplement Act (CRRSA) in December 2020 and awarded the District $3.5 million. The District has fully spent our award allocation following the allowable uses criteria in the grant guidelines with advanced approval from DESE. Below is a summary of the allowable costs for ESSER II spent by the District:

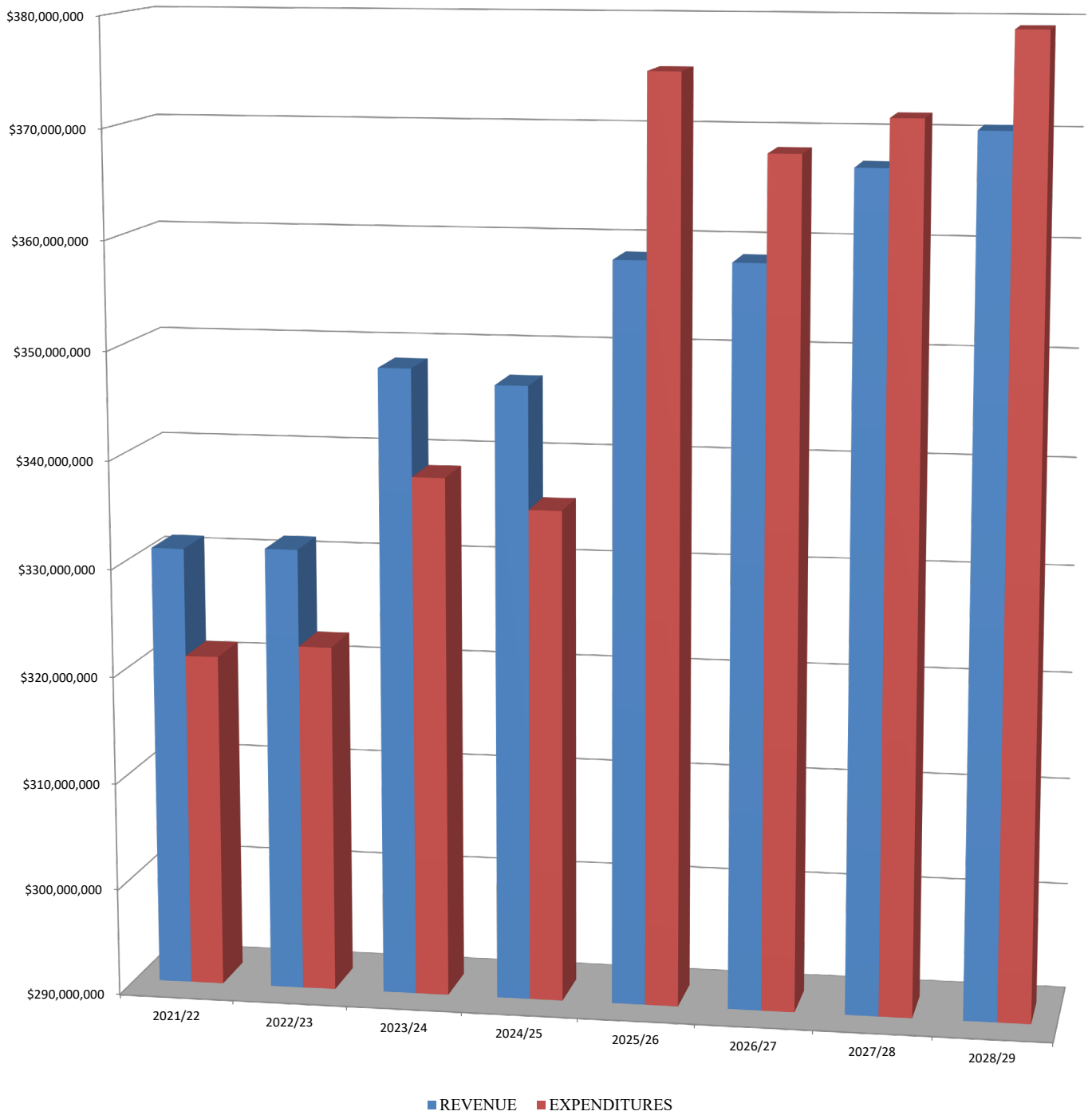
	2021/22	2022/23	
PPE and other COVID-19 supplies/equipment: custodial equipment, PPE	$ 229,981	$ 306,510	
Student/staff mental health programs: Alive and Well, Hazel Health	313,748	430,384	
Technology: cybersecurity platforms and software, outdoor access points, other hardware	747,701	523,856	
Indoor air quality enhancements: HVAC Ionization and software	780,196	4,577	
Other items in response to COVID-19: Touchless POS systems, contact tracing, water bottle filling stations	179,620	-	
	2,251,246	1,265,327	
			$ 3,516,573

Elementary and Secondary School Emergency Relief (ESSER III) was signed into law through the American Rescue Plan (ARP) in March 2021 and awarded the District $7.9 million to be used by September 30, 2024. The State of Missouri legislature appropriated ESSER III funding in March 2022; therefore funding was not available to the District until that time. The District has satisfied the federal guidelines which includes publishing/maintaining our Safe Return to In-Person instruction and Continuity Plan (SRCSP), budget application and compliance plans and communication with public/stakeholders. The funding provides for a wide range of activities to address needs arising from the COVID-19 pandemic but must earmark a minimum of 20% to address instructional needs. Below is a summary of the allowable costs for ESSER III spent by the District:

	2021/22	2022/23	2023/24	2024/25	
Response to COVID-19: PPE, custodial equipment, training, etc.	$ 162,109	$ -	$ 475,145	$ 190,115	
Accelerated learning: intervention programs, tutoring and materials	606,678	861,432	769,623	261,112	
Indoor air quality enhancements: HVAC controls and unit replacements	-	2,245,732	1,923,674	5,808	
Addressing mental health needs: Alive and Well, Hazel Health programs	-	-	352,916	56,817	
	768,787	3,107,164	3,521,358	513,852	
					$ 7,911,161

All COVID-19 relief funds available to the District have been fully spent as of June 30, 2025.

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE AND EXPENDITURES



	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
REVENUE	$ 331,183,125	$ 331,436,647	$ 348,382,400	$ 347,057,488	$ 358,579,027	$ 358,529,073	$ 367,085,069	$ 370,475,631
% Change vs Prior Year	15.2%	0.1%	5.1%	-0.4%	3.3%	0.0%	2.4%	0.9%
$ Change vs Prior Year	$ 43,738,636	$ 253,523	$ 16,945,752	$ (1,324,912)	$ 11,521,539	$ (49,954)	$ 8,555,996	$ 3,390,562
EXPENDITURES	$ 321,157,208	$ 322,421,866	$ 338,475,283	$ 335,776,428	$ 375,317,878	$ 368,223,954	$ 371,467,209	$ 379,264,389
% Change vs Prior Year	4.90%	0.4%	5.0%	-0.8%	11.8%	-1.9%	0.9%	2.1%
$ Change vs Prior Year	$ 15,111,022	$ 1,264,658	$ 16,053,417	$ (2,698,856)	$ 39,541,450	$ (7,093,924)	$ 3,243,255	$ 7,797,180



SUMMARY OF ALL FUNDS

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
FUND EXPLANATIONS

GENERAL FUND

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

SPECIAL REVENUE (TEACHERS) FUND

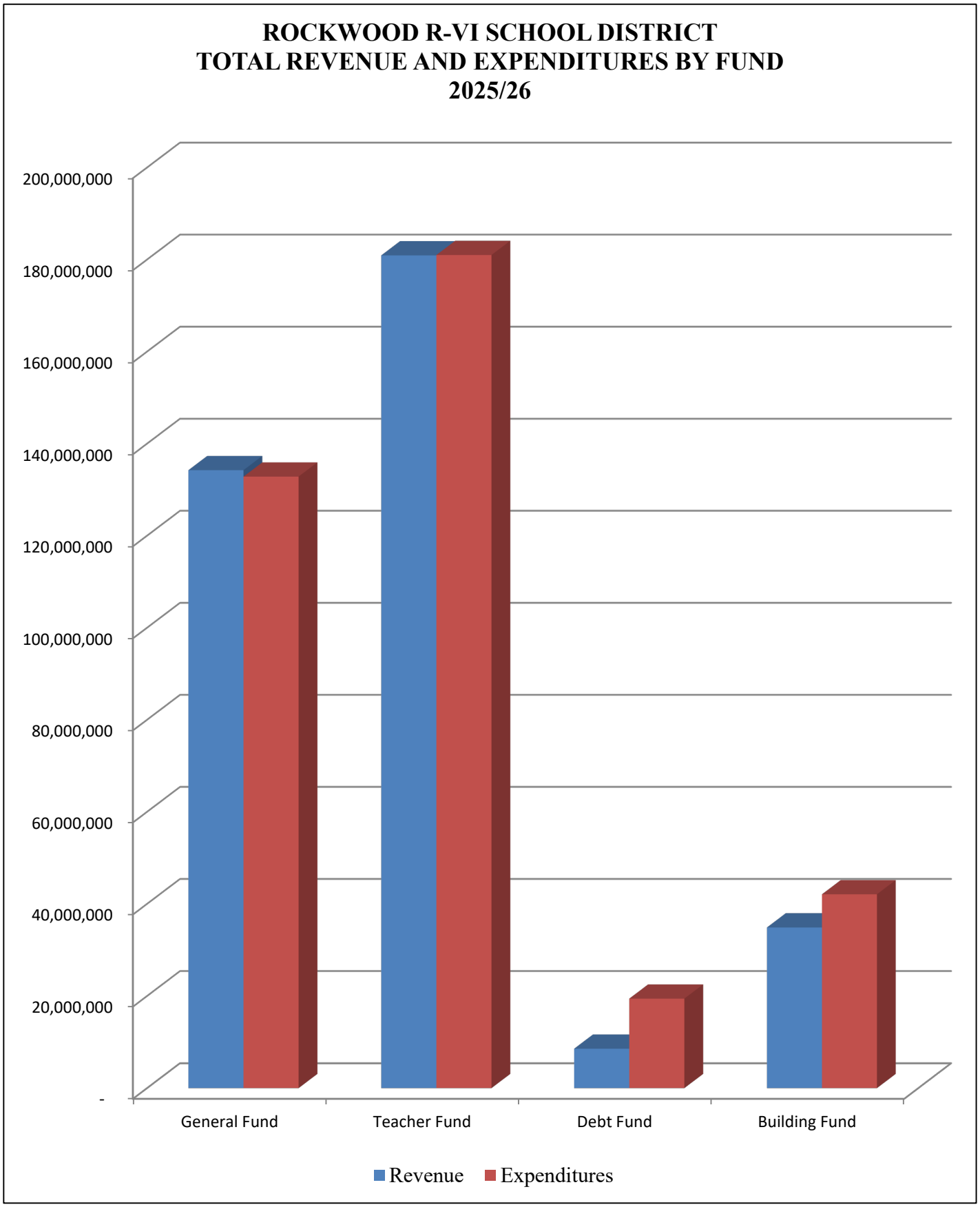
This is a special revenue fund that accounts for revenues derived from specific taxes or other designated revenue sources. The Teachers' fund is a special revenue fund which accounts for expenditures for certified employees involved in instruction and administration, and includes revenues restricted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

CAPITAL PROJECT FUND

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

DEBT SERVICE FUND

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


ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE AND EXPENDITURES BY FUND
2025/26
200,000,000
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
General Fund
Teacher Fund
Debt Fund
Building Fund
Revenue
Expenditures

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
REVENUES								
Local Sources								
Property Taxes	$ 195,498,627	$ 205,288,597	$ 219,428,048	$ 221,378,278	$ 230,514,229	$ 235,297,896	$ 245,738,574	$ 250,758,865
Sales Taxes	23,077,402	24,906,738	25,616,179	26,252,949	26,721,368	27,190,535	27,673,335	28,163,764
All Other Local	29,521,267	38,821,984	40,542,190	40,042,329	39,271,851	38,675,409	38,055,687	37,958,804
County Sources	3,825,507	4,196,065	4,222,318	4,373,173	4,327,576	4,610,608	4,568,108	4,535,056
State Sources								
Foundation Formula	35,751,555	35,139,309	35,297,100	33,680,332	39,614,322	38,059,342	36,184,660	33,968,603
All Other State	9,541,401	12,643,954	14,108,190	14,541,959	14,032,609	10,473,010	10,572,319	10,633,316
Federal Sources	16,980,655	9,485,309	9,056,631	5,929,220	3,471,872	3,596,986	3,667,054	3,750,858
Revenues	**314,196,413**	**330,481,956**	**348,270,656**	**346,198,240**	**357,953,827**	**357,903,786**	**366,459,737**	**369,769,266**
Bond Issue	15,995,000	-	-	-	-	-	-	-
Other Non Current	18,383	168,254	76,559	774,999	600,000	600,000	600,000	675,000
Other Sources	973,329	786,438	35,184	84,249	25,200	25,287	25,332	31,365
TOTAL REVENUE	**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**	**$ 358,529,073**	**$ 367,085,069**	**$ 370,475,631**
EXPENDITURES								
Salaries	$ 168,885,434	$ 173,748,162	$ 178,689,283	$ 182,897,666	$ 189,855,088	$ 193,980,085	$ 195,654,861	$ 198,658,391
Benefits	52,604,294	58,596,540	59,182,501	64,247,355	66,295,712	69,166,652	70,581,065	71,939,730
Purchased Services	15,787,987	18,544,668	21,858,567	23,206,613	26,970,842	27,567,915	28,766,899	30,021,392
Supplies	22,931,884	23,357,573	24,328,487	26,165,841	29,573,537	30,188,714	31,310,463	32,479,263
Capital/ Lease Payment	13,134,624	13,840,007	15,384,556	22,777,587	43,198,859	35,203,123	37,005,568	37,808,060
Debt Service	47,812,985	34,334,918	39,031,890	16,481,365	19,423,840	12,117,465	8,148,353	8,357,553
TOTAL EXPENDITURES	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 368,223,954**	**$ 371,467,209**	**$ 379,264,389**
ENDING FUND BALANCE	**$ 115,247,525**	**$ 124,262,306**	**$ 134,169,423**	**$ 145,450,483**	**$ 128,711,632**	**$ 119,016,751**	**$ 114,634,611**	**$ 105,845,853**

ROCKWOOD R-VI SCHOOL DISTRICT
FUND BALANCES - GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

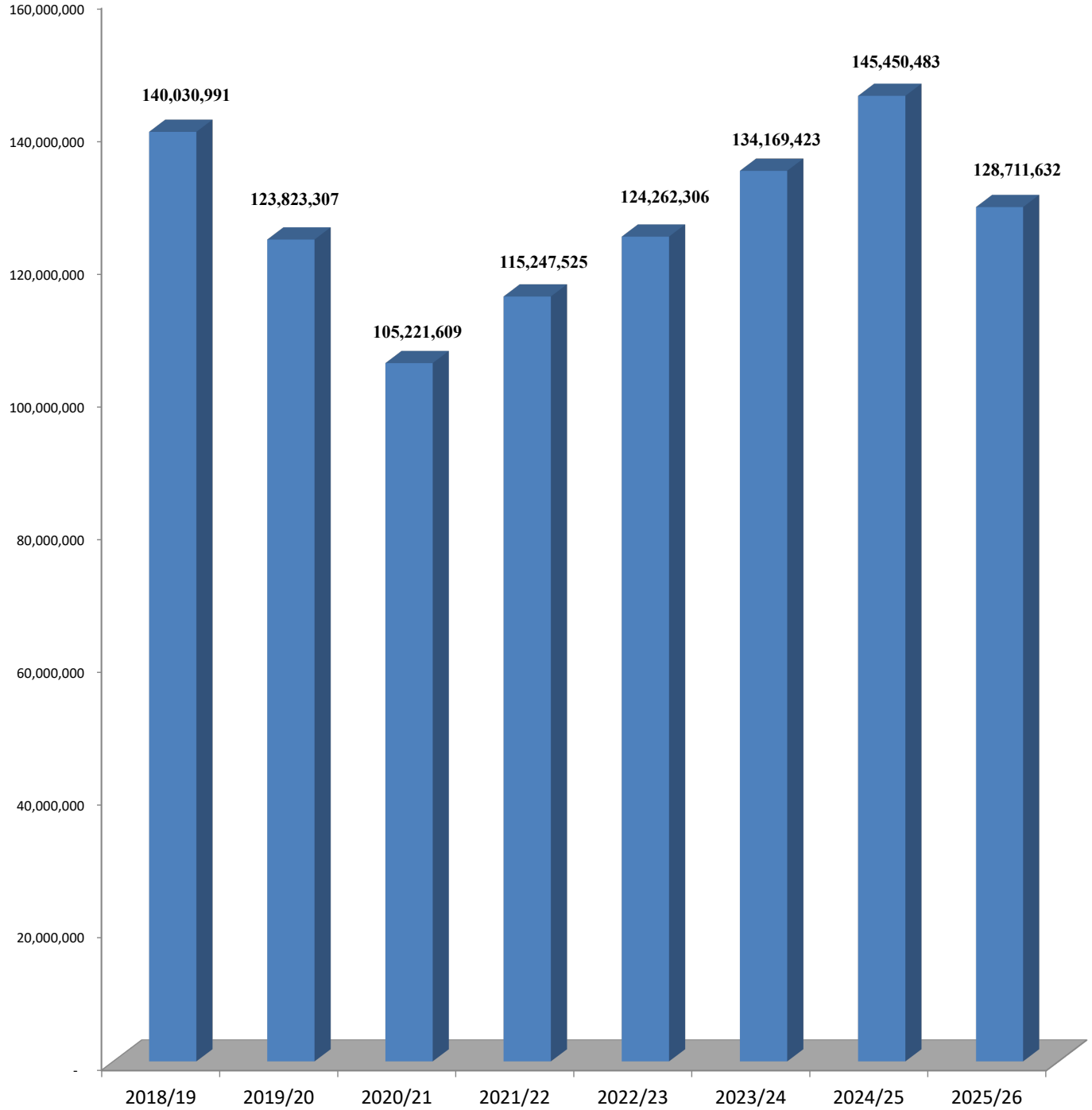
	General	Special Revenue	Debt Service Fund	Capital	Total
Estimated Fund Balances					
Nonspendable					
Prepaid items	$ 2,192,594	$ -	$ -	$ -	**$ 2,192,594**
Inventory	1,158,791	-	-	-	**1,158,791**
Restricted					
Teacher salaries and benefits	-	48,403,660	-	-	**48,403,660**
Retirement of debt	-	-	19,790,084	-	**19,790,084**
Assigned					
Other capital projects	-	-	-	15,030,797	**15,030,797**
Unassigned	58,874,557	-	-	-	**58,874,557**
Total Fund Balance - June 30, 2025	**$ 62,225,942**	**$ 48,403,660**	**$ 19,790,084**	**$ 15,030,797**	**$ 145,450,483**
Estimated Fund Balances					
Nonspendable					
Prepaid items	$ 2,236,446	$ -	$ -	$ -	**$ 2,236,446**
Inventory	1,170,379	-	-	-	**1,170,379**
Restricted					
Teacher salaries and benefits	-	48,330,831	-	-	**48,330,831**
Retirement of debt	-	-	8,924,339	-	**8,924,339**
Assigned					
Other capital projects	-	-	-	7,832,268	**7,832,268**
Unassigned	60,217,369	-	-	-	**60,217,369**
Total Fund Balance - June 30, 2026	**$ 63,624,194**	**$ 48,330,831**	**$ 8,924,339**	**$ 7,832,268**	**$ 128,711,632**

The District implemented GASB Statement No. 74 and GASB Statement No. 75 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2025/26 budget. As of July 1, 2024, the actuarial accrued liability for benefits was $33,904,400, all of which was unfunded. The District currently pays for the implicit rate subsidy associated with these postemployment health care benefits on a pay-as-you-go basis.

As previously noted, the District follows the legal requirements of the State of Missouri for fund accounting. Based on factors included in our forecasting the District is expected to trend with a deficit spend in fund balance through 2028/29. The forecast does reflect the ability for the District to remain above the board policy threshold of 22%; however, adjustments to reverse the deficit spend will need to be made. Any adjustments could be in the form of an increase to revenues, such as a tax levy increase, or intentiional reductions in expenditures such as those directly related with a declining enrollment environment. The District will continue to monitor and provide information on our financial position in order to remain financially responsible in the decisions made by the Board of Education.

Funds	2024/25	2025/26	2026/27	2027/28	2028/29
Incidental	$45,068,861	$49,104,111	$47,917,341	$43,921,687	$38,295,716
Special Revenue Teachers'	48,403,660	48,330,831	43,488,570	42,309,741	38,360,208
	93,472,521	97,434,942	91,405,911	86,231,428	76,655,924
Building	15,030,797	7,832,268	8,305,203	8,668,687	8,952,326
Total Operating Funds	108,503,318	105,267,210	99,711,114	94,900,115	85,608,250
Child Nutrition	8,717,206	6,377,368	5,590,987	4,946,285	4,351,656
Student Activities	3,602,816	3,709,306	3,817,392	3,927,097	4,038,448
Community Education	4,142,452	3,738,509	3,764,891	3,926,677	4,184,074
Other Activities	694,607	694,900	695,152	695,356	695,507
Debt Service	19,790,084	8,924,339	5,437,215	6,239,083	6,967,920
	36,947,165	23,444,422	19,305,637	19,734,498	20,237,605
Total Fund Balance	**$145,450,483**	**$128,711,632**	**$119,016,751**	**$114,634,613**	**$105,845,855**

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



ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2025/26

REVENUE

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
REVENUE								
Incidental Fund	$ 82,432,685	$ 89,778,958	$ 90,165,123	$ 92,142,947	$ 103,687,605	$ 100,600,700	$ 101,004,053	$ 102,861,303
Child Nutrition Services	13,403,694	10,318,085	10,107,566	9,258,657	8,964,399	9,614,320	9,950,818	10,199,598
Student Activities	4,235,367	4,411,930	4,576,001	4,125,000	4,186,875	4,249,678	4,313,423	4,378,124
Other Activities	61,606	27,607	51,648	19,871	19,750	20,000	20,250	20,500
Community Education	14,165,643	14,340,687	14,824,744	15,966,117	17,374,752	17,982,868	18,477,398	18,939,331
GENERAL FUNDS	**114,298,994**	**118,877,267**	**119,725,081**	**121,512,592**	**134,233,381**	**132,467,566**	**133,765,942**	**136,398,856**
TEACHERS FUND	**163,073,340**	**170,545,229**	**180,622,446**	**179,302,784**	**180,908,971**	**181,878,091**	**187,125,282**	**187,026,606**
Building Fund	6,030,550	9,130,181	10,956,401	8,826,050	5,198,643	5,307,528	5,513,775	5,604,584
Prop 3 Fund	-	-	-	19,139,421	29,679,937	30,245,547	31,729,849	32,359,195
Capital Projects (Bond Issue)	64,921	181,016	16,590	-	-	-	-	-
BUILDING FUNDS	**6,095,471**	**9,311,196**	**10,972,992**	**27,965,471**	**34,878,580**	**35,553,075**	**37,243,624**	**37,963,779**
DEBT SERVICE FUND	**47,715,319**	**32,702,955**	**37,061,881**	**18,276,641**	**8,558,095**	**8,630,341**	**8,950,221**	**9,086,390**
TOTAL ALL FUNDS	**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**	**$ 358,529,073**	**$ 367,085,069**	**$ 370,475,631**

EXPENDITURES

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
EXPENDITURES								
Incidental Fund	$ 77,628,201	$ 81,442,083	$ 86,181,345	$ 94,329,882	$ 100,237,355	$ 102,372,470	$ 105,584,707	$ 109,072,274
Child Nutrition Services	7,847,366	7,539,362	8,154,655	7,906,416	10,719,239	9,815,699	10,010,520	10,209,227
Student Activities	3,533,751	4,099,391	4,333,643	3,886,079	4,080,385	4,141,592	4,203,718	4,266,773
Other Activities	10,845	22,300	13,666	11,301	19,456	19,750	20,048	20,349
Community Education	11,879,096	13,556,979	14,134,023	15,009,050	17,778,694	17,956,486	18,315,612	18,681,934
GENERAL FUNDS	**100,899,259**	**106,660,116**	**112,817,332**	**121,142,728**	**132,835,129**	**134,305,997**	**138,134,605**	**142,250,557**
TEACHERS FUND	**159,310,340**	**167,586,826**	**171,241,505**	**175,485,224**	**180,981,800**	**186,720,352**	**188,304,111**	**190,976,139**
Building Fund	3,053,395	9,677,095	12,960,395	8,879,772	5,634,329	4,855,140	5,155,140	5,355,140
Prop 3 Fund	-	-	-	13,787,339	36,442,780	30,225,000	31,725,000	32,325,000
Capital Projects (Bond Issue)	10,081,228	4,162,912	2,530,458	-	-	-	-	-
BUILDING FUNDS	**13,134,624**	**13,840,007**	**15,490,853**	**22,667,111**	**42,077,109**	**35,080,140**	**36,880,140**	**37,680,140**
DEBT SERVICE FUND	**47,812,985**	**34,334,918**	**38,925,594**	**16,481,365**	**19,423,840**	**12,117,465**	**8,148,353**	**8,357,553**
TOTAL ALL FUNDS	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 368,223,954**	**$ 371,467,209**	**$ 379,264,389**
ENDING FUND BALANCE	**$ 115,247,525**	**$ 124,262,306**	**$ 134,169,423**	**$ 145,450,483**	**$ 128,711,632**	**$ 119,016,751**	**$ 114,634,611**	**$ 105,845,853**



SUMMARY OF OPERATING FUNDS

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY AND BUDGET

SUMMARY OF OPERATING FUNDS

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Property Taxes	$ 150,178,472	$ 158,616,020	$ 167,334,175	$ 186,896,440	$ 204,519,810	$ 208,753,232	$ 217,829,253	$ 222,271,048
Proposition C Sales Tax	23,077,402	24,906,738	25,616,179	26,252,949	26,721,368	27,190,535	27,673,335	28,163,764
M&M Surcharge	15,704,469	15,664,518	16,872,006	17,645,639	18,356,199	18,745,660	19,714,889	20,127,038
Interest	775,473	4,013,668	7,014,750	5,920,082	4,780,557	3,860,706	3,119,505	2,761,780
VICC Cost of Educ. Reimb.	7,065,641	6,845,345	4,821,654	4,571,859	3,759,057	2,983,754	2,342,352	1,818,786
Other	2,331,323	1,360,471	1,664,385	989,478	1,377,300	1,392,369	1,408,116	1,499,571
Local Subtotal	**199,132,779**	**211,406,759**	**223,323,150**	**242,276,447**	**259,514,291**	**262,926,256**	**272,087,450**	**276,641,987**
County								
Other	3,106,005	3,464,486	3,457,475	4,028,481	4,178,247	4,452,270	4,410,296	4,378,822
County Subtotal	**3,106,005**	**3,464,486**	**3,457,475**	**4,028,481**	**4,178,247**	**4,452,270**	**4,410,296**	**4,378,822**
State								
Foundation Formula	27,721,562	27,192,470	27,064,826	23,055,012	29,188,272	27,818,074	26,123,230	24,084,539
Transportation	1,746,968	4,721,074	5,094,166	5,714,238	5,813,796	2,160,462	2,220,778	2,283,754
Educ/Screening Prog. (PAT)	642,396	833,809	952,791	900,000	970,000	989,400	955,087	859,578
Early Childhood Special Ed	6,100,287	6,437,052	7,005,656	7,705,721	6,985,283	7,055,136	7,125,688	7,196,944
Classroom Trust Fund and Other	8,133,729	8,071,128	8,373,118	10,795,320	10,596,050	10,411,268	10,231,430	10,074,064
State Subtotal	**44,344,941**	**47,255,532**	**48,490,557**	**48,170,291**	**53,553,401**	**48,434,340**	**46,656,213**	**44,498,879**
Federal								
Early Childhood Special Ed	69,661	146,087	91,675	80,217	80,217	70,000	70,000	75,000
Other	4,808,165	6,227,051	6,271,413	3,999,410	1,525,000	1,525,000	1,525,000	1,552,000
Federal Subtotal	**4,877,826**	**6,373,138**	**6,363,088**	**4,079,627**	**1,605,217**	**1,595,000**	**1,595,000**	**1,627,000**
Other Revenue Sources	75,023	954,452	109,700	856,356	624,000	624,000	624,000	705,000
Total Revenue	**$ 251,536,575**	**$ 269,454,367**	**$ 281,743,970**	**$ 299,411,202**	**$ 319,475,156**	**$ 318,031,866**	**$ 325,372,959**	**$ 327,851,688**
Expenditures								
Salaries	$ 157,843,755	$ 161,975,269	$ 166,385,487	$ 170,115,899	$ 175,697,651	$ 179,679,565	$ 181,069,859	$ 183,783,236
Benefits	49,672,698	55,455,943	55,975,253	60,962,397	62,770,950	65,606,440	66,949,847	68,236,093
Purchased Services	12,994,156	14,496,284	17,000,128	18,121,796	22,110,576	22,650,570	23,762,070	24,927,466
Supplies	16,427,932	17,101,413	18,061,982	20,615,014	20,639,978	21,156,247	22,107,042	23,101,618
Capital/ Lease Payment	3,053,395	9,677,095	12,960,395	22,667,111	42,077,109	35,080,140	36,880,140	37,680,140
Total Expenditures	**$ 239,991,936**	**$ 258,706,004**	**$ 270,383,244**	**$ 292,482,217**	**$ 323,296,264**	**$ 324,172,962**	**$ 330,768,958**	**$ 337,728,553**
Transfer	693,820	1,124,167	3,223,099	2,078,540	585,000	585,000	585,000	585,000
Net Change	**12,238,458**	**11,872,530**	**14,583,824**	**9,007,525**	**(3,236,108)**	**(5,556,096)**	**(4,810,999)**	**(9,291,865)**
Beginning Fund Balance	60,730,780	72,969,237	84,841,767	99,425,591	108,433,116	105,197,008	99,640,912	94,829,913
Ending Fund Balance	**$ 72,969,237**	**$ 84,841,767**	**$ 99,425,591**	**$ 108,433,116**	**$ 105,197,008**	**$ 99,640,912**	**$ 94,829,913**	**$ 85,538,048**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2025/26

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2023/24	ESTIMATED CURRENT YEAR 2024/25	BUDGET NEXT YEAR 2025/26
LOCAL SOURCES				
Current Taxes	5111	$ 168,328,728	$ 187,261,122	$ 206,634,585
Delinquent Taxes	5112	(1,389,847)	(734,794)	(2,492,237)
Sales Taxes	5113	25,616,179	26,252,949	26,721,368
Financial Institution Tax	5114	207,938	224,999	225,000
M&M Surtaxes	5115	16,872,006	17,645,639	18,356,199
In Lieu Of Tax	5116	187,357	145,113	152,462
Day Tuition	5121	359,767	262,178	225,000
Investment Earnings	5141	7,014,750	5,920,082	4,780,557
Admissions	5171	127,300	127,300	127,300
Student Activities	5179	166,365	175,000	175,000
VICC Cost Of Educ Reimb	5197	4,821,654	4,571,859	3,759,057
Miscellaneous Local Rev	5191,4,5,6,8,9	973,253	425,000	850,000
TOTAL LOCAL SOURCES		**$ 223,285,450**	**$ 242,276,447**	**$ 259,514,291**
COUNTY SOURCES				
Fines, Forfeit & Escheat	5211	276,802	190,980	187,207
State Assessed Utility	5221	3,180,673	3,837,501	3,991,040
TOTAL COUNTY SOURCES		**$ 3,457,475**	**$ 4,028,481**	**$ 4,178,247**
STATE SOURCES				
Foundation Formula	5311	27,064,826	23,055,012	29,188,272
Transportation	5312	5,094,166	5,714,238	5,813,796
ECSE-State And Homebound	5313-5314	7,005,656	7,705,721	6,985,283
Classroom Trust Fund	5319	8,232,275	10,625,320	10,426,050
Educ Screening Prog	5324	952,791	900,000	970,000
Vocational Tech Aid	5332	102,491	100,000	100,000
Evidence-Based Reading Grant	5342	37,700	-	-
Resid. Placement Excess	5369	30,531	30,000	30,000
Other State Revenue	5397	7,822	40,000	40,000
TOTAL STATE SOURCES		**$ 48,528,257**	**$ 48,170,291**	**$ 53,553,401**

FEDERAL SOURCES				
Medicaid	5412	181,373	180,000	180,000
ROTC Reimbursement	5418	143,099	130,000	130,000
ARP - ESSER III	5422	3,866,358	2,619,869	-
CRRSA - ESSER II	5423	419,625	-	-
CRRSA - GEER II	5426	46,227	-	-
Voc. Ed. Carl Perkins	5427	176,222	178,788	50,000
ECSE-Federal	5442	80,217	80,217	80,217
ARP - IDEA ECSE	5443	11,458	-	-
Title I	5451	900,850	591,951	750,000
Title IV	5461	62,987	-	-
Title III Eng. Lang. Acq	5462	75,135	43,392	90,000
Title II Classroom Size Reduction	5465	305,351	181,656	250,000
Title Ii D ARRA	5468	671	-	-
Other Fed	5497	93,516	73,754	75,000
TOTAL FEDERAL SOURCES		**$ 6,363,088**	**$ 4,079,627**	**$ 1,605,217**
TOTAL REVENUES		**$ 281,634,270**	**$ 298,554,846**	**$ 318,851,156**
OTHER REVENUE SOURCES				
Other Non-Current Sources	5630-99	33,141	81,357	24,000
Transportation	5841,5842	76,559	774,999	600,000
TOTAL OTHER REVENUE SOURCES		**$ 109,700**	**$ 856,356**	**$ 624,000**
****TOTAL ALL SOURCES****		**$ 281,743,970**	**$ 299,411,202**	**$ 319,475,156**



GENERAL FUND

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY AND BUDGET

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Property Taxes	$ 66,070,333	$ 68,461,394	$ 67,521,475	$ 69,452,422	$ 80,659,641	$ 81,367,229	$ 81,963,106	$ 83,635,702
M&M Surcharge	5,771,459	5,654,754	5,623,135	6,015,497	6,976,557	7,041,277	7,146,871	7,296,280
Interest	346,355	1,903,437	3,650,381	2,155,931	1,772,940	1,441,082	1,157,875	1,023,011
Other	20,625,172	26,426,321	27,197,107	28,167,261	29,711,431	30,896,431	31,722,513	32,523,111
Local Subtotal	**92,813,319**	**102,445,906**	**103,992,097**	**105,791,111**	**119,120,569**	**120,746,019**	**121,990,365**	**124,478,104**
County								
Other	1,323,848	1,401,620	1,287,573	1,425,733	1,573,611	1,648,526	1,575,077	1,559,326
County Subtotal	**1,323,848**	**1,401,620**	**1,287,573**	**1,425,733**	**1,573,611**	**1,648,526**	**1,575,077**	**1,559,326**
State								
Transportation	1,746,968	4,721,074	5,094,166	5,714,238	5,813,796	2,160,462	2,220,778	2,283,754
Educ/Screening Prog. (PAT)	642,396	833,809	952,791	900,000	970,000	989,400	955,087	859,578
Early Childhood Special Ed	2,545,682	2,779,347	3,094,931	3,544,632	3,580,078	3,615,879	3,652,038	3,688,558
Classroom Trust Fund and Other	980,933	613,414	938,150	222,000	263,530	268,012	270,766	293,040
State Subtotal	**5,915,979**	**8,947,644**	**10,080,039**	**10,380,870**	**10,627,404**	**7,033,753**	**7,098,669**	**7,124,930**
Federal								
Early Childhood Special Ed	5,000	56,085	11,458	-	-	-	-	-
Other	14,165,221	5,656,243	4,275,312	3,136,987	2,310,597	2,437,981	2,500,499	2,560,131
Federal Subtotal	**14,170,221**	**5,712,328**	**4,286,770**	**3,136,987**	**2,310,597**	**2,437,981**	**2,500,499**	**2,560,131**
Other Revenue Sources	75,628	369,769	78,602	777,891	601,200	601,287	601,332	676,365
Total Revenue	**$ 114,298,994**	**$ 118,877,267**	**$ 119,725,081**	**$ 121,512,592**	**$ 134,233,381**	**$ 132,467,566**	**$ 133,765,942**	**$ 136,398,856**
Expenditures								
Salaries	$ 47,071,324	$ 48,504,870	$ 50,544,780	$ 53,581,262	$ 56,122,465	$ 56,616,988	$ 57,694,500	$ 58,906,847
Benefits	15,732,456	16,872,940	16,741,915	18,806,733	19,716,535	20,491,397	20,932,315	21,422,135
Purchased Services	15,163,596	17,924,733	21,202,150	22,478,415	26,300,842	26,885,915	28,071,899	29,314,392
Supplies	22,931,884	23,357,573	24,328,487	26,165,841	29,573,537	30,188,714	31,310,463	32,479,263
Capital	-	-	-	110,476	1,121,750	122,983	125,428	127,920
Total Expenditures	**$ 100,899,259**	**$ 106,660,116**	**$ 112,817,332**	**$ 121,142,728**	**$ 132,835,129**	**$ 134,305,997**	**$ 138,134,605**	**$ 142,250,557**

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
INCIDENTAL FUND (110)

REVENUE EXPLANATION			
511-5122	Local - Property Taxes	$	80,490,474
5115	Local - Merchants and Manufacturers Taxes (M&M)		6,976,557
5141-5144	Local - Interest on Investments & Delinquent Taxes		1,272,797
5198	Other Local		1,796,350
5221	County - Assessed Utility Tax		1,573,611
5312	State - Transportation		5,813,796
5314	State - Early Childhood Special Ed		3,580,078
5324	State - Educ. Screening (Parents as Teachers)		970,000
	Other State		170,000
5418-5499	Federal		443,942
5800	Transportation Amounts Received From Other LEAs		600,000
TOTAL REVENUE		$	103,687,605

Please see the General Revenue Explanation (page 194) for details concerning the General Fund revenue. Local property tax, merchants and manufacturing and interest from delinquent taxes are allocated among the Incidental, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Incidental Fund is estimated to receive $1.4753 of the 2025/26 budgeted $3.8817 tax levy.

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
INCIDENTAL FUND (110)

EXPENDITURE EXPLANATION

6100 Salaries and Wages - Classified **$ 41,965,028**

These expenditures are for certificated and non-certificated employees and administrators serving in a non-teaching position. For 2025/26, salary increases approved by the Board of Education impacting employees in the incidental fund were between 3.5%-5.25%.

6200 Benefits **16,191,773**

These expenditures are for all payroll related benefits including regulated payroll taxes, retirement costs (6.86% for non-certificated employees), and health and life insurance on the above mentioned classified employees. The 2025/26 budget includes a 10.0% increase to health insurance premiums as well as a $3.0 million supplemental contribution to the District's self-insured medical plan to limit the impact of our rising medical and pharmacy costs to employees.

6300 Purchased Services **21,440,576**

These expenditures are costs related to the following services provided to the District by non-employees as well as other services purchased by the District:

Instruction Services	$ 839,800
Instr Program Imp Service	568,654
Pupil Services	30,000
Staff Services	1,200
Audit Services	68,000
Data Processing/Tech Services	440,550
Legal Services	275,000
Election Services	80,000
Other Professional Services	681,129
Contract Services	198,850
Cleaning Services	1,100
Repairs and Maintenance	769,957
Rentals - Land & Buildings	112,500
Rentals - Equipment	149,878
Water and Sewer	933,350
Trash Removal	235,000
Technology Repairs and Maint	4,887,241
Technology Rentals-Equipment	138,060
Other Property Services	796,838
Contr Transp To - From School	700,000
Nonroute Contract Transp	699,210
Nonroute Transport Chargeback	(550,000)
Admin Development	1,047,533
Mileage	210,150
Meeting Expenses	200
Property Insurance	1,786,953

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
INCIDENTAL FUND (110)

Liability Insurance	1,518,704	
Fidelity Bond Premium	100	
Communication	861,235	
Advertising	169,760	
Printing And Binding	51,310	
Dues and Memberships	300,132	
Other Purchased Services	3,438,182	
TOTAL	**$ 21,440,576**	

6400 Supplies **20,639,978**

These expenditures are for the cost of materials that are expendable and are consumed during the year to support our students, staff and other building level support, such as curriculum materials. The following are the general categories of supplies and expenditures:

Supplies	$ 4,048,089	
Transportation Shop Supplies	344,500	
Technology Related Supplies	864,604	
Food and Meals (Non-Travel)	205,273	
Furniture and Equipment < 1K	271,246	
Misc - Material & Supplies	1,350	
Textbooks	6,674,963	
Library Books	340,309	
Resource Materials	992,644	
Electric	4,760,000	
Gas - Natural	940,000	
Gasoline - Diesel	70,000	
Diesel Fuel	300,000	
Unleaded Gas	827,000	
TOTAL	**$ 20,639,978**	

TOTAL EXPENDITURES **$ 100,237,355**

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Property Taxes	$ 66,070,333	$ 68,461,394	$ 67,521,475	$ 69,452,422	$ 80,659,641	$ 81,367,229	$ 81,963,106	$ 83,635,702
M&M Surcharge	5,771,459	5,654,754	5,623,135	6,015,497	6,976,557	7,041,277	7,146,871	7,296,280
Interest	346,355	1,903,258	3,648,678	2,155,732	1,772,680	1,440,813	1,157,598	1,022,727
Other	1,814,929	968,333	1,211,472	702,300	1,127,300	1,131,119	1,135,053	1,214,105
Local Subtotal	**74,003,075**	**76,987,739**	**78,004,759**	**78,325,951**	**90,536,178**	**90,980,438**	**91,402,628**	**93,168,814**
County								
Assessed Utility Tax	1,323,848	1,401,620	1,287,573	1,425,733	1,573,611	1,648,526	1,575,077	1,559,326
County Subtotal	**1,323,848**	**1,401,620**	**1,287,573**	**1,425,733**	**1,573,611**	**1,648,526**	**1,575,077**	**1,559,326**
State								
Transportation	1,746,968	4,721,074	5,094,166	5,714,238	5,813,796	2,160,462	2,220,778	2,283,754
Ed/Screen Prg (PAT)	642,396	833,809	952,791	900,000	970,000	989,400	955,087	859,578
Early Childhood Spec. Ed	2,545,682	2,779,347	3,094,931	3,544,632	3,580,078	3,615,879	3,652,038	3,688,558
Other	32,918	85,683	61,117	170,000	170,000	170,000	170,000	190,000
State Subtotal	**4,967,964**	**8,419,912**	**9,203,005**	**10,328,870**	**10,533,874**	**6,935,741**	**6,997,903**	**7,021,890**
Federal								
Early Childhood Spec. Ed	5,000	56,085	11,458	-	-	-	-	-
Other	2,062,392	2,544,072	1,581,768	1,287,394	443,942	435,995	428,445	436,273
Contr. Ed. Srv.-Other LEA	70,405	369,529	76,559	774,999	600,000	600,000	600,000	675,000
Federal Subtotal	**2,137,797**	**2,969,686**	**1,669,785**	**2,062,393**	**1,043,942**	**1,035,995**	**1,028,445**	**1,111,273**
Total Revenue	**$ 82,432,685**	**$ 89,778,958**	**$ 90,165,123**	**$ 92,142,947**	**$ 103,687,605**	**$ 100,600,700**	**$ 101,004,053**	**$ 102,861,303**
Expenditures								
Salaries	$ 36,029,645	$ 36,731,977	$ 38,240,985	$ 40,799,495	$ 41,965,028	$ 42,316,468	$ 43,109,498	$ 44,031,692
Benefits	12,800,860	13,732,344	13,534,666	15,521,775	16,191,773	16,931,185	17,301,097	17,718,498
Purchased Services	12,369,764	13,876,349	16,343,711	17,393,598	21,440,576	21,968,570	23,067,070	24,220,466
Supplies	16,427,932	17,101,413	18,061,982	20,615,014	20,639,978	21,156,247	22,107,042	23,101,618
Total Expenditures	**$ 77,628,201**	**$ 81,442,083**	**$ 86,181,345**	**$ 94,329,882**	**$ 100,237,355**	**$ 102,372,470**	**$ 105,584,707**	**$ 109,072,274**
Beginning Fund Balance	31,384,432	36,773,916	44,708,183	47,580,831	45,068,861	49,104,111	47,917,341	43,921,687
Transfer	585,000	(402,608)	(1,111,130)	(325,035)	585,000	585,000	585,000	585,000
Ending Fund Balance	**$ 36,773,916**	**$ 44,708,183**	**$ 47,580,831**	**$ 45,068,861**	**$ 49,104,111**	**$ 47,917,341**	**$ 43,921,687**	**$ 38,295,716**

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
CHILD NUTRITION SERVICES (120)

REVENUE EXPLANATION		
5100 Local	**$**	**7,055,014**
This is revenue from students and adults for the sale of meals served under the National School Lunch and Breakfast Programs as well as a la carte, snack bar, vending and special meals. This revenue also includes funds collected for special events and meetings where catering fees are charged. Changes in student population as well as approved increases in lunch or breakfast prices are the drivers for this revenue.		
5300 State		**41,530**
The State Department distributes money based on the number of meals served. The Child Nutrition Department provides an estimate of the revenue.		
5400 Federal		**1,866,655**
The Federal government provides funding based on the number of Type A meals served and on the number of free and reduced price meals served to students of families who meet guidelines for receiving free and reduced priced meals.		
5600 Sale of Property		**1,200**
TOTAL REVENUE	**$**	**8,964,399**

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**3,942,695**
Salaries and wages reflect the amount paid to employees, both management and support staff, who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. The Board of Education approved a 5.25% increase to employees for the 2025/26 school year.		
6200 Benefits		**1,158,762**
Benefits are based on regulated payroll taxes, retirement costs (6.86% for non-certificated employees), health care and life insurance costs for covered employees. The 2025/26 budget includes a 10.0% increase to insurance premiums.		
6300 Purchased Services		**230,500**
The services are primarily equipment repairs, rental and trash hauling services. The costs associated with these services are expected to increase slightly with inflation.		
6400 Supplies		**4,321,932**
Supply costs include the inventory purchased for the cafeteria program as well as non-program sales.		
6500 Capital		**1,065,350**
These costs are associated with refresh of certain kitchen equipment. The program is using accumulated fund balance to address kitchen equipment needs across all campuses of the District.		
TOTAL EXPENDITURES	**$**	**10,719,239**

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Other	$ 1,656,711	$ 7,159,408	$ 7,369,895	$ 7,406,172	$ 7,055,014	$ 7,566,505	$ 7,831,331	$ 8,027,117
Local Subtotal	**1,656,711**	**7,159,408**	**7,369,895**	**7,406,172**	**7,055,014**	**7,566,505**	**7,831,331**	**8,027,117**
State								
Other	101,635	46,267	42,546	-	41,530	44,542	46,101	47,258
State Subtotal	**101,635**	**46,267**	**42,546**	**-**	**41,530**	**44,542**	**46,101**	**47,258**
Federal								
Other	11,645,276	3,112,170	2,693,082	1,849,593	1,866,655	2,001,986	2,072,054	2,123,858
Contr. Ed. Srv.-Other LEA	73	240	2,043	2,892	1,200	1,287	1,332	1,365
Federal Subtotal	**11,645,348**	**3,112,410**	**2,695,125**	**1,852,485**	**1,867,855**	**2,003,273**	**2,073,386**	**2,125,223**
Total Revenue	**$ 13,403,694**	**$ 10,318,085**	**$ 10,107,566**	**$ 9,258,657**	**$ 8,964,399**	**$ 9,614,320**	**$ 9,950,818**	**$ 10,199,598**
Expenditures								
Salaries	$ 2,909,246	$ 3,141,998	$ 3,444,636	$ 3,508,445	$ 3,942,695	$ 3,982,123	$ 4,061,766	$ 4,143,004
Benefits	868,677	973,332	1,030,708	1,001,519	1,158,762	1,170,353	1,193,761	1,217,632
Purchased Services	52,061	72,229	77,124	137,271	230,500	232,055	235,195	238,399
Supplies	4,017,383	3,351,803	3,602,187	3,259,180	4,321,932	4,365,164	4,452,474	4,541,522
Capital	-	-	-	-	1,065,350	66,004	67,324	68,670
Total Expenditures	**$ 7,847,366**	**$ 7,539,362**	**$ 8,154,655**	**$ 7,906,416**	**$ 10,719,239**	**$ 9,815,699**	**$ 10,010,520**	**$ 10,209,227**
Beginning Fund Balance	1,711,616	6,650,268	8,587,837	9,325,474	8,717,206	6,377,366	5,590,987	4,946,285
Transfer	(617,675)	(841,155)	(1,215,274)	(1,960,509)	(585,000)	(585,000)	(585,000)	(585,000)
Ending Fund Balance	**$ 6,650,268**	**$ 8,587,837**	**$ 9,325,474**	**$ 8,717,206**	**$ 6,377,366**	**$ 5,590,987**	**$ 4,946,285**	**$ 4,351,656**

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
STUDENT ACTIVITES FUND (140)

REVENUE EXPLANATION		
5179 Local	**$**	**4,186,875**
This revenue is received from patrons and students for school-sponsored activities to support clubs and other activities. This revenue is usually raised by the students themselves to support a particular activity in their schools. Any change within revenue is directly related to the schools and their activities.		
TOTAL REVENUE	**$**	**4,186,875**

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**301,334**
These salaries are for miscellaneous expenditures related to student activities such as timekeepers and supervisors at sports competitions or for teacher substitutes.		
6200 Benefits		**39,803**
These are costs related to the above mentioned salaries and wages including payroll tax and retirement costs.		
6300 Purchased Services		**1,843,275**
These purchase services cover such costs as field trips and related transportation, competitive team or club costs and related award activities plus the cost of scholarships or donations by various student activity organization. Budgeted costs will increase or decrease based on student populations and the activities in their schools.		
6400 Supplies		**1,895,973**
The primary costs covered by this category are items purchased for resale in the revenue producing school-sponsored activities. Gifts purchased by the various organizations for their schools are also included.		
TOTAL EXPENDITURES	**$**	**4,080,385**

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Other	$ 4,230,217	$ 4,411,930	$ 4,575,132	$ 4,125,000	$ 4,186,875	$ 4,249,678	$ 4,313,423	$ 4,378,124
Local Subtotal	**4,230,217**	**4,411,930**	**4,575,132**	**4,125,000**	**4,186,875**	**4,249,678**	**4,313,423**	**4,378,124**
State								
Other	-	-	407	-	-	-	-	-
State Subtotal	**-**	**-**	**407**	**-**	**-**	**-**	**-**	**-**
Federal								
Other	-	-	462	-	-	-	-	-
Contr. Ed. Srv.-Other LEA	5,150	-	-	-	-	-	-	-
Federal Subtotal	**5,150**	**-**	**462**	**-**	**-**	**-**	**-**	**-**
Total Revenue	**$ 4,235,367**	**$ 4,411,930**	**$ 4,576,001**	**$ 4,125,000**	**$ 4,186,875**	**$ 4,249,678**	**$ 4,313,423**	**$ 4,378,124**
Expenditures								
Salaries	$ 269,590	$ 287,180	$ 337,365	$ 286,984	$ 301,334	$ 305,854	$ 310,442	$ 315,098
Benefits	37,249	39,222	46,819	37,908	39,803	40,401	41,008	41,624
Purchased Services	1,269,466	1,597,191	1,774,232	1,755,499	1,843,275	1,870,925	1,898,989	1,927,473
Supplies	1,957,447	2,175,799	2,175,227	1,805,688	1,895,973	1,924,412	1,953,279	1,982,578
Total Expenditures	**$ 3,533,751**	**$ 4,099,391**	**$ 4,333,643**	**$ 3,886,079**	**$ 4,080,385**	**$ 4,141,592**	**$ 4,203,718**	**$ 4,266,773**
Beginning Fund Balance	2,730,938	3,366,071	3,470,679	3,415,178	3,602,816	3,709,306	3,817,392	3,927,097
Transfer	(66,483)	(207,930)	(297,859)	(51,283)	-	-	-	-
Ending Fund Balance	**$ 3,366,071**	**$ 3,470,679**	**$ 3,415,178**	**$ 3,602,816**	**$ 3,709,306**	**$ 3,817,392**	**$ 3,927,097**	**$ 4,038,448**

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
COMMUNITY EDUCATION FUND (160)

REVENUE EXPLANATION			
5141-5144	**Local - Interest on Investments & Delinquent Taxes**	**$**	**260**
5180	**Local-Community Service/Education Programs** This revenue comes from activities performed by the District as fee based community services. The primary sources of this local revenue are:	**$**	**17,182,492**

Adventure Club and School Age Adventure Club - offering before/after school care, early dismissal care, holiday care and summer programs.

Early Childhood Activities - providing programs for Parents As Teachers as well as various programs for three and four year old children.

Aquatics - offering learn-to-swim and competitive swim club programs for youth and aqua aerobics and training for adults.

Youth and Adult Sports - offering a variety of individual and team-based programs, including camps, clinics, leagues, etc.

Visual and Performing Arts - offering a variety of individual and group-based programs; such as classes, choirs, camps, orchestras and more. Also, includes Spotlight Productions, a community theater program that puts on a full-scale production each summer.

Babler Outdoor Education Center – a 300+ acre outdoor education center located within Babler State Part that offering half-day, full-day and overnight programs. In addition, facility is available for rent by community groups.

Enrichment - a variety of classes, activities and camps offered throughout the year for youth and adults.

5191	**Rentals**		**150,000**

Facility Usage - rental fees associated with community use of district facilities for activities and events. District policy also requires facility usage groups to reimburse the district for any personnel costs associated with facility use.

5397	**Other State Revenue**		**42,000**
TOTAL REVENUE		**$**	**17,374,752**

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
COMMUNITY EDUCATION FUND (160)

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**9,913,408**
Salaries and wages reflect the amount paid to employees, both management and support staff, who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. The Board of Education approved a 5.25% increase to employees for the 2025/26 school year.		
6200 Benefits		**2,326,197**
Benefits are based on regulated payroll taxes, retirement costs (6.86% for non-certificated employees), health care and life insurance costs for covered employees. The 2025/26 budget includes a 10.0% increase to insurance premiums.		
6300 Purchased Services		**2,785,591**
Purchased services for Community Education includes payments to collaborative partners, equipment repairs, contracted transportation, postage and professional development training.		
6400 Supplies		**2,700,098**
These expenditures include non-classroom teaching supplies, paper, books and play items. Budgeted costs will change based on growth or decline of the Community Education programs.		
TOTAL EXPENDITURES	**$**	**17,778,694**

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Programs	$ 12,871,710	$ 13,869,222	$ 14,000,664	$ 15,924,117	$ 17,332,752	$ 17,939,398	$ 18,432,733	$ 18,893,549
Local Subtotal	**12,871,710**	**13,869,222**	**14,000,664**	**15,924,117**	**17,332,752**	**17,939,398**	**18,432,733**	**18,893,549**
State								
Other	836,380	471,465	824,080	42,000	42,000	43,470	44,665	45,782
State Subtotal	**836,380**	**471,465**	**824,080**	**42,000**	**42,000**	**43,470**	**44,665**	**45,782**
Federal								
Other	457,553	-	-	-	-	-	-	-
Federal Subtotal	**457,553**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue	**$ 14,165,643**	**$ 14,340,687**	**$ 14,824,744**	**$ 15,966,117**	**$ 17,374,752**	**$ 17,982,868**	**$ 18,477,398**	**$ 18,939,331**
Expenditures								
Salaries	$ 7,862,844	$ 8,343,715	$ 8,521,794	$ 8,986,338	$ 9,913,408	$ 10,012,543	$ 10,212,794	$ 10,417,053
Benefits	2,025,671	2,128,042	2,129,722	2,245,531	2,326,197	2,349,458	2,396,449	2,444,381
Purchased Services	1,471,442	2,376,318	3,005,448	3,191,797	2,785,591	2,813,451	2,869,717	2,927,112
Supplies	519,140	708,904	477,059	477,408	2,700,098	2,727,100	2,781,639	2,837,275
Capital	-	-	-	107,976	53,400	53,934	55,013	56,113
Total Expenditures	**$ 11,879,096**	**$ 13,556,979**	**$ 14,134,023**	**$ 15,009,050**	**$ 17,778,694**	**$ 17,956,486**	**$ 18,315,612**	**$ 18,681,934**
Beginning Fund Balance	1,375,852	3,653,338	4,325,764	3,322,332.77	4,212,652	3,808,710	3,835,092	3,996,878
Transfer	(9,061)	(111,283)	(1,694,152)	(66,748)	-	-	-	-
Ending Fund Balance	**$ 3,653,338**	**$ 4,325,764**	**$ 3,322,333**	**$ 4,212,652**	**$ 3,808,710**	**$ 3,835,092**	**$ 3,996,878**	**$ 4,254,275**



SPECIAL REVENUE FUND

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
SPECIAL REVENUE (TEACHERS) FUND (200)

REVENUE EXPLANATION			
5111-5112	Local - Property Taxes	$	89,825,470
5113	Local - Sales Tax (Proposition C)		26,721,368
5115	Local - Merchants and Manufacturers Taxes (M&M)		11,379,642
5141-5144	Local - Interest on Investments and Delinquent Taxes		2,026,564
5197	VICC - Cost of Education Reimbursement		3,759,057
5198	Other Local		1,092,748
5211	County - Fines, Forfeitures, Escheats		187,207
5221	County - Assessed Utility Tax		1,756,113
5311	State - Foundation Formula		29,188,272
5314	State - Early Childhood Special Ed		3,405,205
5319	State - Classroom Trust Fund		10,426,050
5400	Federal		1,141,275
TOTAL REVENUE		$	180,908,971

Please see the General Revenue Explanation (page 194) for details concerning the Special Revenue (Teachers) Fund revenue. Local property tax, merchants and manufacturing taxes are allocated among the General, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Special Revenue (Teachers) Fund is estimated to receive $1.6464 of the 2025/26 budgeted $3.8817 tax levy. The District has chosen to place all of the State revenue sources from the Foundation Formula and the Classroom Trust fund in the Special Revenue (Teachers) Fund.

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
SPECIAL REVENUE (TEACHERS) FUND (200)

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**133,732,623**
These expenditures are for full or part time contract and prorated portions of the costs for work performed by certified administrators and teachers. In March 2025, the Board of Education and the Rockwood National Education Association ratified a contract through the 2027/28 (two-years for salary) school year. The budget for the 2025/26 school year includes a 5.25% increase to the salary schedule.		
6200 Benefits		**46,579,177**
These are expenditures for all payable related benefits on the above mentioned certificated employees including retirement costs, Medicare and insurance costs. The 2025/26 budget includes a 10.0% increase to health insurance premiums as well as a $3.0 million supplemental contribution to the District's self-insured medical plan to limit the impact of our rising medical and pharmacy costs to employees.		
6300 Purchased Services		**670,000**
This expenditure is for the pass-through funding to Special School District for instructional services.		
TOTAL EXPENDITURES	**$**	**180,981,800**

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

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Property Taxes	$ 82,364,514	$ 86,441,923	$ 95,499,641	$ 94,397,782	$ 90,024,333	$ 92,838,043	$ 99,566,102	$ 101,597,912
Prop C Sales Tax	23,077,402	24,906,738	25,616,179	26,252,949	26,721,368	27,190,535	27,673,335	28,163,764
M&M Surcharge	7,194,808	7,139,906	7,953,134	8,176,094	11,379,642	11,704,383	12,568,018	12,830,758
Interest	420,066	1,916,707	2,961,366	3,325,494	2,670,449	2,159,989	1,761,210	1,559,601
VICC Cost of Educ. Reimb.	7,065,641	6,845,345	4,821,654	4,571,859	3,759,057	2,983,754	2,342,352	1,818,786
Other	276,926	329,144	425,521	287,178	250,000	261,250	273,063	285,466
Local Subtotal	**120,399,357**	**127,579,762**	**137,277,496**	**137,011,356**	**134,804,849**	**137,137,954**	**144,184,080**	**146,256,287**
County								
Assessed Utility Tax	1,734,983	1,977,879	2,097,723	2,128,796	1,943,320	2,102,533	2,136,337	2,127,603
County Subtotal	**1,734,983**	**1,977,879**	**2,097,723**	**2,128,796**	**1,943,320**	**2,102,533**	**2,136,337**	**2,127,603**
State								
Foundation Formula	27,721,562	27,192,470	27,064,826	23,055,012	29,188,272	27,818,074	26,123,230	24,084,539
Classroom Trust Fund	8,029,994	7,946,840	8,232,275	10,625,320	10,426,050	10,241,268	10,061,430	9,884,064
Early Childhood Spec. Ed	3,554,605	3,657,704	3,910,725	4,161,089	3,405,205	3,439,257	3,473,650	3,508,386
Other	101	-	510	-	-	-	-	-
State Subtotal	**39,306,262**	**38,797,014**	**39,208,335**	**37,841,421**	**43,019,527**	**41,498,599**	**39,658,310**	**37,476,989**
Federal								
Early Childhood Spec. Ed	64,661	90,002	80,217	80,217	80,217	70,000	70,000	75,000
Other	1,568,077	1,577,444	1,958,675	2,240,994	1,061,058	1,069,005	1,076,555	1,090,727
Contr. Ed. Srv.-Other LEA	-	523,128	-	-	-	-	-	-
Federal Subtotal	**1,632,738**	**2,190,573**	**2,038,892**	**2,321,211**	**1,141,275**	**1,139,005**	**1,146,555**	**1,165,727**
Total Revenue	**$ 163,073,340**	**$ 170,545,229**	**$ 180,622,446**	**$ 179,302,784**	**$ 180,908,971**	**$ 181,878,091**	**$ 187,125,282**	**$ 187,026,606**
Expenditures								
Salaries	$ 121,814,111	$ 125,243,292	$ 128,144,502	$ 129,316,404	$ 133,732,623	$ 137,363,097	$ 137,960,361	$ 139,751,544
Benefits	36,871,838	41,723,599	42,440,586	45,440,622	46,579,177	48,675,255	49,648,750	50,517,595
Purchased Services	624,392	619,935	656,417	732,720	670,000	682,000	695,000	707,000
Supplies	-	-	-	(4,522)	-	-	-	-
Total Expenditures	**$ 159,310,340**	**$ 167,586,826**	**$ 171,241,505**	**$ 175,485,224**	**$ 180,981,800**	**$ 186,720,352**	**$ 188,304,111**	**$ 190,976,139**
Beginning Fund Balance	28,413,557	32,176,556	35,134,959	44,515,900	48,333,460	48,260,631	43,418,370	42,239,541
Ending Fund Balance	**$ 32,176,556**	**$ 35,134,959**	**$ 44,515,900**	**$ 48,333,460**	**$ 48,260,631**	**$ 43,418,370**	**$ 42,239,541**	**$ 38,290,008**



DEBT SERVICE FUND

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
DEBT SERVICE FUND (300)

REVENUE EXPLANATION			
5111-5116	Local - Property Taxes	$	7,638,220
5141-5144	Local - Interest on Investments and Delinquent Taxes		770,546
5221	State Assessed Utility and Other		149,329
TOTAL REVENUE		$	8,558,095

Please see the General Revenue Explanation (page 194) for details concerning the Debt Service Fund revenues. Local property taxes, merchants and manufacturing and interest from delinquent taxes are allocated among the General, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Debt Service Fund is budgeted to receive $0.1400 of the 2025/26 budgeted $3.8817 tax levy.

EXPENDITURE EXPLANATION			
6610	Principal Payment on Current Debt	$	17,250,000
6620	Interest Payment on Current Debt		2,163,840
6630	Fees to a Paying Agent for Services Rendered for Bond Indebtedness and Other Related Costs		10,000
TOTAL EXPENDITURES		$	19,423,840

The following charts provide a summary of the Districts current and future debt obligations. The Districts current legal debt limitation based on estimated 2025 assessed valuation is $817 million and the District is well within the debt limit. We do not expect any significant change to our debt service budget. The Debt Service Fund, according to Missouri Statute, must be maintained in a separate bank account.

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Property Taxes	$ 29,612,283	$ 31,008,059	$ 35,221,866	$ 16,836,199	$ 7,638,220	$ 7,799,004	$ 8,194,432	$ 8,360,779
M&M Surcharge	3,402	-	-	-	-	-	-	-
Interest	473,666	963,317	1,075,172	1,095,750	770,546	672,999	597,977	569,377
Local Subtotal	**30,089,351**	**31,971,376**	**36,297,038**	**17,931,949**	**8,408,766**	**8,472,003**	**8,792,409**	**8,930,156**
County								
Assessed Utility Tax	719,501	731,579	764,843	344,692	149,329	158,338	157,812	156,234
County Subtotal	**719,501**	**731,579**	**764,843**	**344,692**	**149,329**	**158,338**	**157,812**	**156,234**
Federal								
Contr. Ed. Srv.-Other LEA	911,466	-	-	-	-	-	-	-
Federal Subtotal	**911,466**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other - Bond Refinance	15,995,000	-	-	-	-	-	-	-
Total Revenue	**$ 47,715,319**	**$ 32,702,955**	**$ 37,061,881**	**$ 18,276,641**	**$ 8,558,095**	**$ 8,630,341**	**$ 8,950,221**	**$ 9,086,390**
Expenditures								
Principal and Interest, Fees	$ 47,812,985	$ 34,334,918	$ 38,925,594	$ 16,481,365	$ 19,423,840	$ 12,117,465	$ 8,148,353	$ 8,357,553
Total Expenditures	**$ 47,812,985**	**$ 34,334,918**	**$ 38,925,594**	**$ 16,481,365**	**$ 19,423,840**	**$ 12,117,465**	**$ 8,148,353**	**$ 8,357,553**
Beginning Fund Balance	21,588,149	21,490,482	19,858,520	17,994,807	19,790,083	8,924,338	5,437,214	6,239,082
Ending Fund Balance	**$ 21,490,482**	**$ 19,858,520**	**$ 17,994,807**	**$ 19,790,083**	**$ 8,924,338**	**$ 5,437,214**	**$ 6,239,082**	**$ 6,967,919**

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

Fiscal Year Ended June 30,	Principal	Interest	Total	Percentage Retired
2026	$ 17,250,000	$ 2,580,215	$ 19,830,215	23.86%
2027	10,360,000	1,747,465	12,107,465	14.33%
2028	6,860,000	1,278,353	8,138,353	9.49%
2029	7,175,000	1,072,553	8,247,553	9.93%
2030	4,265,000	871,023	5,136,023	5.90%
2031	4,100,000	751,603	4,851,603	5.67%
2032	3,490,000	656,103	4,146,103	4.83%
2033	3,315,000	577,853	3,892,853	4.59%
2034	695,000	519,088	1,214,088	0.96%
2035	760,000	497,195	1,257,195	1.05%
2036	840,000	472,495	1,312,495	1.16%
2037	6,350,000	444,775	6,794,775	8.78%
2038	6,825,000	232,048	7,057,048	9.44%
2039	-	-	-	0.00%
Total	**$ 72,285,000**	**$ 11,700,769**	**$ 83,985,769**	**100.00%**

ROCKWOOD R-VI SCHOOL DISTRICT
DEBT SERVICE FUND
BOND SCHEDULE
2025/26

Date Issue	Description	Interest Rate Payable	Amount Original Issue	Amount Outstanding 6/30/2025	Requirements * Year Ending 6/30/2026		Requirements from FY 2027 to Maturity	
					Principal	Interest	Principal	Interest
4/30/2010	General Obligation School Bonds Series 2010(C)	3.00%	$ 7,295,000	$ 7,295,000	$ -	$ 346,513	$ 7,295,000	$ 346,513
3/15/2018	General Obligation School Bonds Series 2018	2.65% to 5.00%	62,800,000	44,545,000	14,275,000	1,653,652	30,270,000	7,303,040
11/21/2019	General Obligation School Bonds Series 2019	2.00% to 4.00%	31,085,000	12,450,000	2,975,000	433,900	9,475,000	604,850
12/8/2021	General Obligation School Bonds Series 2021	1.5% to 4.00%	15,995,000	7,995,000	-	146,150	7,995,000	866,151
Total Bonded Indebtedness:			**$ 117,175,000**	**$ 72,285,000**	**$ 17,250,000**	**$ 2,580,215**	**$ 55,035,000**	**$ 9,120,554**

* This activity reflects actual payments (not budget)

ROCKWOOD R-VI SCHOOL DISTRICT
BONDED INDEBTEDNESS
PAYMENT SCHEDULE

Fiscal Year	Issue 2010 C		Issue 2018	
	Principal	Interest	Principal	Interest
2026	-	346,513	14,275,000	1,653,653
2027	7,295,000	346,513	-	939,903
2028	-	-	3,705,000	939,903
2029	-	-	3,920,000	828,753
2030	-	-	4,265,000	724,873
2031	-	-	1,500,000	605,453
2032	-	-	845,000	561,953
2033	-	-	565,000	536,603
2034	-	-	695,000	519,088
2035	-	-	760,000	497,195
2036	-	-	840,000	472,495
2037	-	-	6,350,000	444,775
2038	-	-	6,825,000	232,048
2039	-	-	-	-
Total	**$ 7,295,000**	**$ 693,025**	**$ 44,545,000**	**$ 8,956,694**

Fiscal Year	Issue 2019		Issue 2021		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	2,975,000	433,900	-	146,150	17,250,000	2,580,215
2027	3,065,000	314,900	-	146,150	10,360,000	1,747,465
2028	3,155,000	192,300	-	146,150	6,860,000	1,278,353
2029	3,255,000	97,650	-	146,150	7,175,000	1,072,553
2030	-	-	-	146,150	4,265,000	871,023
2031	-	-	2,600,000	146,150	4,100,000	751,603
2032	-	-	2,645,000	94,150	3,490,000	656,103
2033	-	-	2,750,000	41,250	3,315,000	577,853
2034	-	-	-	-	695,000	519,088
2035	-	-	-	-	760,000	497,195
2036	-	-	-	-	840,000	472,495
2037	-	-	-	-	6,350,000	444,775
2038	-	-	-	-	6,825,000	232,048
2039	-	-	-	-	-	-
Total	**$ 12,450,000**	**$ 1,038,750**	**$ 7,995,000**	**$ 1,012,300**	**$ 72,285,000**	**$ 11,700,769**

Analysis of St. Louis County
2024/25 Debt Service Tax Rate

St. Louis County School District	Debt Service Levy *	Rockwood School District	Variance
Normandy Schools Collaborative	1.80	0.32	(1.48)
Maplewood-Richmond Heights	1.35	0.32	(1.03)
Hazelwood	1.24	0.32	(0.92)
Hancock Place	1.22	0.32	(0.90)
Riverview Gardens	1.14	0.32	(0.82)
Jennings	0.99	0.32	(0.67)
Valley Park	0.94	0.32	(0.62)
Brentwood	0.90	0.32	(0.58)
Ladue	0.86	0.32	(0.54)
Ritenour	0.84	0.32	(0.52)
Lindbergh Schools	0.83	0.32	(0.51)
University City	0.74	0.32	(0.42)
Bayless	0.63	0.32	(0.31)
Webster Groves	0.57	0.32	(0.25)
Clayton	0.51	0.32	(0.19)
Pattonville R-III	0.49	0.32	(0.17)
Parkway C-2	0.49	0.32	(0.17)
Affton 101	0.49	0.32	(0.17)
Rockwood R-VI	0.32	0.32	0.00
Kirkwood R-VII	0.27	0.32	0.05
Ferguson-Florissant R-II	0.27	0.32	0.05
Mehlville R-IX	0.12	0.32	0.20
Average of St. Louis County	0.77	0.68	(0.09)

* Source: DESE



BUILDING FUND

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
BUILDING FUND EXPLANATION

The District follows generally accepted accounting principles (GAAP) and legal requirements of the State of Missouri for fund accounting. The Building Fund represents the operations portion of the capital projects fund . While there are a variety of revenue sources to this fund it is primarily funded through the District's tax rate. The Proposition 3 (Prop 3) fund accounts for the revenue and expenditures related to a 2023 ballot initative transferring a portion of the District's debt service levy to the capital projects fund. Below is a summary of the budgeted and forecasted capital projects fund tax rates:

	2024/25	2025/26	2026/27	2027/28	2028/29
Building	0.08	0.08	0.08	0.08	0.08
Proposition 3	0.36	0.54	0.54	0.54	0.54
Total Capital Projects Tax Rate	0.44	0.62	0.62	0.62	0.62

As noted above, the capital projects tax rate is a combination of the Building fund and Proposition 3 fund. While we report the total of the Building and Proposition 3 funds together in our Building fund budget, the District internally reports these separately in our accounting system to enable reporting to our patrons regarding the outcomes of Prop 3. The purpose of this summary is to provide the breakdown and explanation between the Building and Proposition 3 funds as it relates to the 2025/26 budget document.

The Building fund tax rate of $0.08 is used to fund annual department equipment and furniture, vehicle and bus acquisition and capital lease payments. The Building fund also includes a fix-on-failure allocation that will be used to address immediate repairs and replacements of facility maintenance items that are not part of the annual cycle maintenance planning. Common examples of items addressed by the fix-on-failure allocation include replacements and repairs for chillers, HVAC units, roofing, boiler and hard-surface areas around our facilities. Below is a summary of our budgeted use for the Building fund resources:

Expenditure description	2025/26	2026/27	2027/28	2028/29
Department equipment and furniture	$ 908,140	$ 908,140	$ 908,140	$ 908,140
Vehicle and bus acquisition	2,035,190	2,147,000	2,347,000	2,547,000
Fix on failure	1,800,000	1,800,000	1,900,000	1,900,000
Building improvements	890,999	-	-	-
	$ 5,634,329	$ 4,855,140	$ 5,155,140	$ 5,355,140

The District has thirty-seven buildings with an average age of forty-seven years and totaling 3.8 million square feet that need to be maintained in order to continue to provide an outstanding education for our students. Annual costs to provide that maintenance on our aging facilities is approximately $30 million. Beginning in 2014/15, work began on a long-range capital plan that was included in the District's *Way Forward* strategic plan to transition to a pay-as-you-go-method rather than relying on bond issues to address safety, technology and facility cycle maintenance needs. This plan was completed in November 2023 when Proposition 3 was presented to the voters and received an overwhelming 66.3% approval rate. Prop 3 allows the District to increase the Capital Projects tax rate by $0.54 over a two-year period. In return, the District is lowering the Debt Service tax rate by $0.54 resulting in a net no-tax rate increase.

The funding from Proposition 3 allows the District to be proactive and follow our long-term capital plan to address replacement of items that have a short-term life span, such as student and staff devices, HVAC units, roofing and paving. The District will be able to address these items without incurring additional debt and subsequent interest payments on that debt. Although bond issues may still be necessary in order to fund large-scale construction projects, such as new buildings or significant improvements, restructuring the tax levy without raising the overall tax rate is the most fiscally-responsible way to fund annual projects and ensure the District is being good stewards of taxpayer dollars.

The 2025/26 budget includes the full transition of the tax rate transfer of $0.54 to the Proposition 3 fund dedicated to our annual cycle maintenance needs. The tax rate in the Debt Service levy has been reduced by the same amount to complete the transfer promised at the ballot. Below is a summary of our budgeted use of resources generated through Proposition 3, based on when the District plans to spend the funds for projects in each of the categories:

Category	Expenditure Description	2025/26	2026/27	2027/28	2028/29
Safety	Door access controls	$ 1,856,595	$ -	$ -	$ -
Safety	Radios and cameras	900,000	525,000	525,000	525,000
Safety	Safety alert system	150,000	-	-	-
Technology	Student devices	2,294,128	2,550,000	2,550,000	2,550,000
Technology	Staff devices	800,000	200,000	200,000	200,000
Technology	Classroom	2,098,400	2,000,000	2,000,000	2,000,000
Technology	Infrastructure	759,944	1,250,000	1,250,000	1,250,000
Facility	HVAC	14,703,055	10,400,000	10,400,000	11,000,000
Facility	Flooring	200,000	800,000	800,000	800,000
Facility	Athletic facility	225,000	-	-	-
Facility	Bleacher replacement	120,000	-	-	-
Facility	Hard surface paving	3,535,112	3,000,000	3,000,000	3,000,000
Facility	Playgrounds	1,250,546	1,000,000	1,000,000	1,000,000
Facility	Plumbing and restrooms refresh	200,000	800,000	800,000	800,000
Facility	Roofing	5,000,000	6,000,000	8,200,000	8,200,000
Facility	ADA Compliance	750,000	-	-	-
Facility	Waste Water Treatment Center	700,000	700,000	-	-
Facility	Equipment and fleet refresh	900,000	1,000,000	1,000,000	1,000,000
		$ 36,442,780	$ 30,225,000	$ 31,725,000	$ 32,325,000

The planning for capital outlay is updated each year as our Chief Financial Officer (CFO), Director of Facilities, and other members of the facilities department visiting each building to tour and discuss significant needs with building administrators. The plan is also updated as necessary throughout the year as maintenance work orders are submitted and reviewed. The maintenance listing is prioritized and monitored throughout the year. The estimates provided above, specifically for the projected budget years beginning in 2026/27 are based on currently known needs and will certainly change as we prepare for each budget cycle.

The District also works with a Capital Planning Advisory Committee made up of representatives from every patron group, including teachers, building and district administrators, the Board of Education and members of the community. The committee is designed to provide feedback and input on various aspects of the district's capital planning and communication to patrons. While advisory in

For additional information on Proposition 3 please visit our website: prop3.rsdmo.org/facilities

Total expenditures reported in the building fund are summarized below:

Fund	2025/26	2026/27	2027/28	2028/29
Building	$ 5,634,329	$ 4,855,140	$ 5,155,140	$ 5,355,140
Proposition 3	36,442,780	30,225,000	31,725,000	32,325,000
Total Building Fund Expenditures	$ 42,077,109	$ 35,080,140	$ 36,880,140	$ 37,680,140

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
BUILDING FUND (430 AND 450)

REVENUE EXPLANATION			
5111-5112	Local - Property Taxes	$	33,826,404
5114	Local - Financial Institution Tax		5,622
5116	Local - In Lieu of		3,810
5141-5144	Local - Interest on Investments and Delinquent Taxes		337,428
5221	County - State Assessed Utility and Other		661,316
5400	Federal		20,000
5600	Sale of Property		24,000
TOTAL REVENUE		$	34,878,580

Please see the Building Fund Explanation (page 194) for details concerning the Capital Fund revenues. Local property taxes, merchants and manufacturing and interest from delinquent taxes are allocated among the General, Special Revenue (Teachers), Debt Service and Building Funds according to the tax levy associated with each fund and therefore the distribution is consistent across all funds. The Building Fund is budgeted to receive $0.62 of the 2025/26 budgeted $3.8817 tax levy which includes $0.54 from Proposition 3.

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET
BUILDING FUND (430 AND 450)

EXPENDITURE EXPLANATION		
6521 Building	**$**	**7,463,620**
These are expenditures for the design, addition, renovation or structural components of new and existing buildings. For the 2025/26 budget year the majority of this line item will include the roof replacements at specific buildings as part of the annual cycle maintenance funded by Proposition 3.		
6531 Improvements Other Than Buildings		**6,208,948**
These are expenditures for the initial and additional improvement of sites and adjacent ways after acquisition. For the 2025/26 budget year this line item will include parking lot surface replacements and improvements as well as door access security features all funded through Proposition 3.		
6541-6542 Regular and Instructional Apparatus Equipment		**25,797,351**
These are expenditures for the initial, additional, and replacement of technology equipment for staff, students and infrastutre as well as furniture and machinery.		
6543 Technology-Related Hardware		**72,000**
These are expenditures for the initial, additional, and replacement of technology equipment.		
6551 Vehicles		**647,000**
These expenditures are for the purchase of maintenance and warehouse vehicles (does not include pupil transportation vehicles). These expenditures will change annually with the need to replace existing or add new vehicles to the District fleet.		
6552 Vehicles - School Buses		**1,888,190**
The 2025/26 budget provides for the replacement of 13 school buses as part of our bus refresh cycle. All buses used in our fleet are owned by the District.		
TOTAL EXPENDITURES	**$**	**42,077,109**

ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY, BUDGET AND FORECAST
BUILDING FUND (430 and 450)

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Revenue								
Local								
Property Taxes	$ 1,743,626	$ 3,712,703	$ 4,313,060	$ 23,046,236	$ 33,835,836	$ 34,547,960	$ 36,300,045	$ 37,037,434
M&M Surcharge	2,738,202	2,869,859	3,295,737	3,454,048	-	-	-	-
Interest	9,052	193,704	404,706	438,856	337,428	259,904	200,697	179,452
Other	239,468	62,993	27,392	-	-	-	-	-
Local Subtotal	**4,730,347**	**6,839,258**	**8,040,896**	**26,939,140**	**34,173,264**	**34,807,864**	**36,500,742**	**37,216,886**
County								
Assessed Utility Tax	47,173	84,987	72,179	473,952	661,316	701,211	698,882	691,893
County Subtotal	**47,173**	**84,987**	**72,179**	**473,952**	**661,316**	**701,211**	**698,882**	**691,893**
State								
Other	70,716	38,606	79,217	-	-	-	-	-
State Subtotal	**70,716**	**38,606**	**79,217**	**-**	**-**	**-**	**-**	**-**
Federal								
Other	1,177,696	2,105,535	2,730,969	471,022	20,000	20,000	20,000	25,000
Contr. Ed. Srv.-Other LEA	4,618	61,795	33,141	81,357	24,000	24,000	24,000	30,000
Federal Subtotal	**1,182,314**	**2,167,330**	**2,764,110**	**552,379**	**44,000**	**44,000**	**44,000**	**55,000**
Total Revenue	**$ 6,030,550**	**$ 9,130,181**	**$ 10,956,401**	**$ 27,965,471**	**$ 34,878,580**	**$ 35,553,075**	**$ 37,243,624**	**$ 37,963,779**
Expenditures								
Lease Payment	$ 1,368,800	$ 89,857	$ 50,370	$ 17,224	$ -	$ -	$ -	$ -
Capital	1,684,595	9,587,238	12,910,024	22,649,887	42,077,109	35,080,140	36,880,140	37,680,140
Total Expenditures	**$ 3,053,395**	**$ 9,677,095**	**$ 12,960,395**	**$ 22,667,111**	**$ 42,077,109**	**$ 35,080,140**	**$ 36,880,140**	**$ 37,680,140**
Beginning Fund Balance	932,790	4,018,765	4,998,625	7,328,861	15,030,796	7,832,267	8,305,202	8,668,686
Transfer	108,820	1,526,775	4,334,229	2,403,575	-	-	-	-
Ending Fund Balance	**$ 4,018,765**	**$ 4,998,625**	**$ 7,328,861**	**$ 15,030,796**	**$ 7,832,267**	**$ 8,305,202**	**$ 8,668,686**	**$ 8,952,325**



CAPITAL FUND

ROCKWOOD
SCHOOL
DISTRICT

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	2027/28	2028/29
Revenue								
Local								
Interest	$ 64,921	$ 181,016	$ 16,590	$ -	$ -	$ -	$ -	$ -
Local Subtotal	**64,921**	**181,016**	**16,590**	**-**	**-**	**-**	**-**	**-**
Total Revenue	**$ 64,921**	**$ 181,016**	**$ 16,590**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures								
Capital	$ 10,081,228	$ 4,162,912	$ 2,530,458	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 10,081,228**	**$ 4,162,912**	**$ 2,530,458**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	16,512,071	6,495,764	2,513,868	-	-	-	-	-
Ending Fund Balance	**$ 6,495,764**	**$ 2,513,868**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

The most recent bond issuance to fund cycle maintenance and technology refresh was from the April 2017 voter authorization. As of June 30, 2024, all bond issue funds have been fully spent as we transition to the annual safety, technology and cycle maintenance items being funded through Proposition 3 in the building fund. See subsequent schedules for additional information on the previous bond issue projects.

ROCKWOOD R-VI SCHOOL DISTRICT
CAPITAL PROJECTS

The summary of expenditures included in the proceeding page are primarily through the issuance of general obligation bonds and are reported within the Bond Issue funds. Historically the District relied on general obligation bonds to satisfy capital project needs. As previously discussed, those needs are now currently being budgeted through the Proposition 3 funding and at this time the District does not have any plans to issue new general obligation bonds. Below is a summary of the two most recent bond issues that are included in prior years of this budget book.

On April 7, 2015, the District voters approved Proposition 4, a $68.95 million bond issue to address capital funding needs at the District's 19 elementary schools, 6 middle schools and 4 high schools. Selling of these bonds occurred through two installments in May 2015 and March 2016. Combined with the par value, premium received on the bonds and interest earnings, the District spent a total of $76.8 million on various cycle maintenance and special projects through March 2020. A summary of the use of those funds provided through Proposition 4 is provided below:

Project Name	Amount Spent	Completion Date
High school science lab upgrades	$ 16,640,508	September 2017
HVAC (district-wide)	9,644,663	November 2018
Asphalt (district-wide)	7,376,841	February 2019
Roofing (district-wide)	5,306,662	October 2017
Athletic facilities	11,754,718	October 2017
Kitchen/cafeteria expansion	2,432,926	January 2017
Building renovations	1,117,733	June 2017
Safety (district-wide)	1,192,414	June 2017
Technology	12,207,053	February 2020
Other cycle maintenance (district-wide)	3,037,544	June 2018
Other special projects	1,599,384	June 2018
Other costs	4,439,241	June 2018
	$ 76,749,687	

During the 2016/17 school year the District began planning for significant growth occurring within the District in which approximately 2,300 homes would be built over the next 5 years. Projections of increases in student enrollment led District officials to review current capacity in our schools. Also, during the last few years, the District has supported STEM/Innovative learning initiatives as well as making a concentrated effort to decrease class sizes at the elementary level to move toward the State's desirable class size numbers. In April 2017, the District placed a $95.5 million bond issue on the ballot and once again the Community approved the measure. The bond authorization, Prop T, is expected to cover projects and cycle maintenance through the 2023/24 school year. The District sold $62.8 million in March 2018 and sold $31.1 million in November 2019 for a total of $93.9 million of the $95.5 authorization. Due to better than expected premiums and investment returns totaling approximately $10.9 million, the District was able to provide savings to our community by not selling the $1.6 million of remaining bonds. The below chart summarizes the projects funded through Prop T. As of June 30, 2024, the District has spent 100% of these bond proceeds.

The chart below summarizes projects and important dates funded by Prop T through June 30, 2024:

Project Name	Amount Spent	Completion Date
Eureka High School STEM	$ 31,415,116	August 2020
Eureka Elementary School	22,627,660	August 2019
Geggie Elementary School Addition	4,985,421	April 2019
Marquette High School STEM	7,563,861	June 2021
Wildwood Middle School Gym	2,246,548	June 2021
Elementary STEM Labs	2,622,416	January 2020
High School Tennis Courts and Bleachers	2,899,755	October 2022
HVAC (district-wide)	961,994	August 2023
Asphalt (district-wide)	5,144,315	August 2023
Athletic Fields (district-wide)	4,302,835	August 2023
Technology	14,867,655	July 2023
Other special and cycle maintenance projects	4,776,130	August 2023
Other costs	676,030	June 2022
	$ 105,089,736	

The District currently enjoys a bond rating of AAA with Standard and Poor's Rating Agency. Missouri State Public School Law, Section 164.161, states that the entire amount of bonds (loans) outstanding in the aggregate may not exceed fifteen percent of the value of assessed property as of the last completed assessment for state and county purposes. The District's estimated assessed valuation for 2025/26 is $5,693,276,971 which translates to a bond issue debt limit of approximately $853,991,546. Currently the District has a total debt level of $72,285,000, well below the State of Missouri limit.



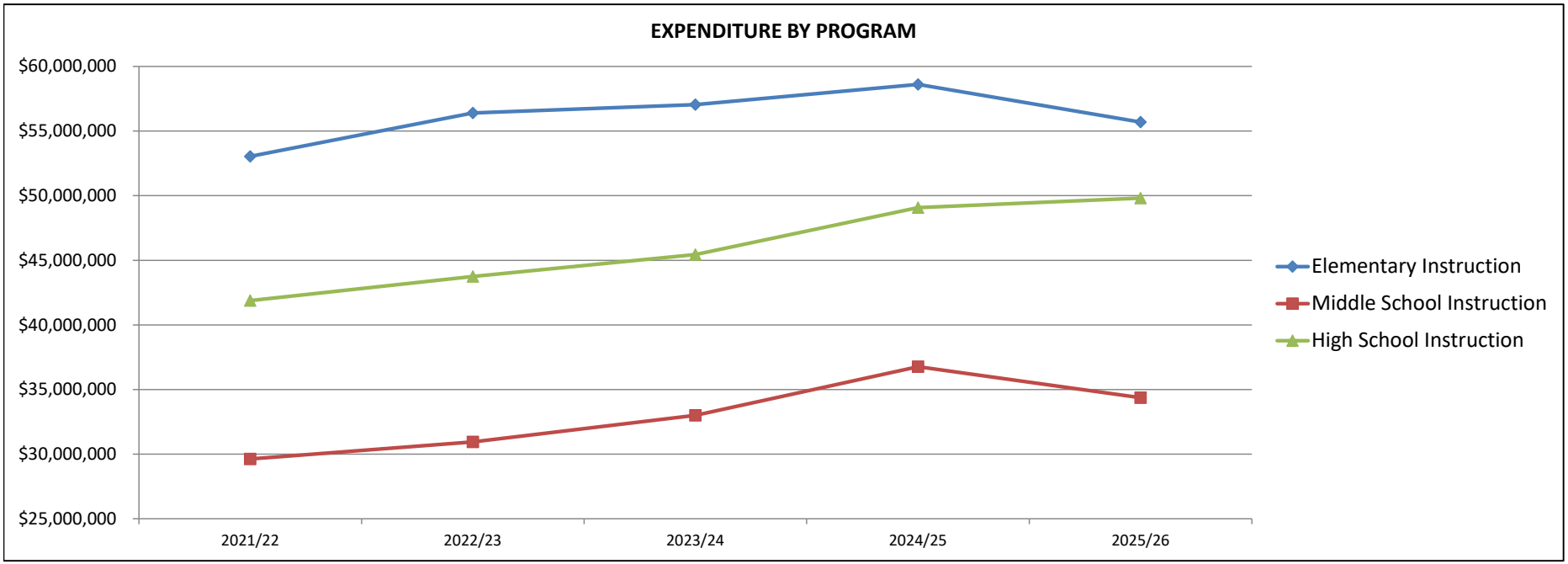
SUMMARY OF ALL PROGRAMS

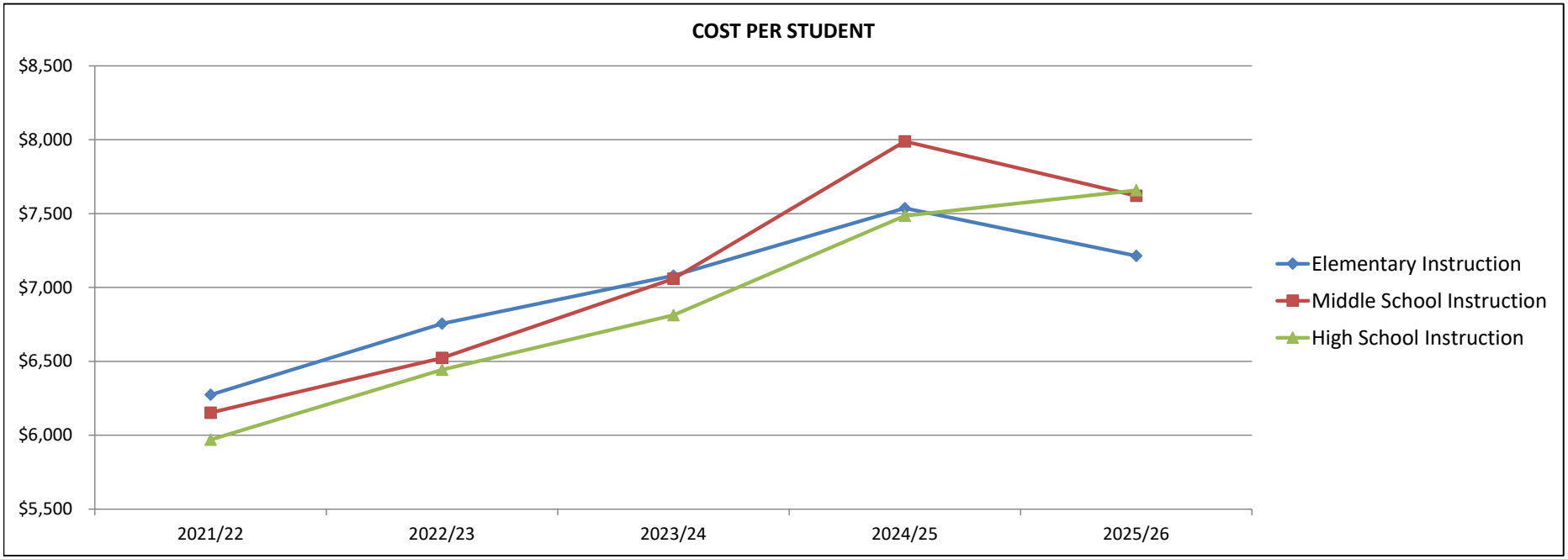
ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

PROGRAM	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	CHANGE $	CHANGE %	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Elementary Instruction	$ 53,043,299	$ 56,407,283	$ 57,047,360	$ 58,611,421	$ 55,690,077	$ (2,921,344)	-5.0%	$ 54,256,340	$ 53,277,769	$ 53,680,234
Middle School Instruction	29,628,160	30,949,655	33,000,731	36,766,835	34,366,143	(2,400,692)	-6.5%	35,895,587	36,637,443	37,310,986
High School Instruction	41,883,940	43,756,371	45,443,099	49,076,108	49,813,270	737,162	1.5%	51,987,038	53,115,650	54,154,219
Other Regular Instruction	1,053,438	1,286,565	1,092,334	1,111,972	1,153,238	41,266	3.7%	1,195,502	1,231,190	1,266,165
Talented and Gifted Instruct.	4,960,170	5,091,298	5,009,747	5,435,480	5,721,683	286,203	5.3%	5,975,974	6,098,602	6,210,567
Special Education Programs	3,030,730	3,113,695	3,350,879	3,546,719	3,700,725	154,006	4.3%	3,853,353	3,941,099	4,022,898
Early Childhood Spec Ed	6,534,325	6,952,773	7,408,758	8,013,027	8,352,611	339,584	4.2%	8,723,779	8,894,734	9,066,694
Student Act.-all inclusive	8,477,756	9,642,561	10,364,927	11,514,865	11,901,644	386,779	3.4%	12,258,884	12,550,965	12,838,789
Tuition To Other Districts	751,659	741,084	797,103	876,384	814,500	(61,884)	-7.1%	829,390	849,760	869,498
Instructional Support	18,984,578	20,497,170	21,120,363	21,817,392	27,026,370	5,208,978	23.9%	28,035,208	28,806,245	29,604,835
Professional Development	2,020,183	2,404,133	2,655,284	2,704,001	3,015,124	311,123	11.5%	3,123,787	3,217,793	3,313,311
Library Services	3,077,698	3,327,167	2,979,179	3,338,903	3,539,353	200,450	6.0%	3,674,776	3,777,266	3,876,784
Computer Assisted Instruct.	3,108,026	2,597,798	3,788,419	4,071,644	3,420,985	(650,659)	-16.0%	3,513,342	3,658,994	3,808,773
Building Administration	19,967,436	21,241,048	22,266,430	23,813,819	24,525,767	711,948	3.0%	25,599,712	26,160,123	26,712,962
General Admin. and Support	7,110,383	7,281,427	7,231,272	7,716,885	8,000,185	283,300	3.7%	8,289,534	8,528,937	8,790,914
Care And Upkeep of Build.	29,288,935	29,926,444	30,774,506	33,064,189	36,832,909	3,768,720	11.4%	38,035,638	39,214,673	40,382,799
Transportation (No ECSE)	8,778,446	12,155,043	9,646,239	10,117,256	10,146,900	29,644	0.3%	10,600,504	10,997,730	11,417,716
Child Nutrition and Warehouse	7,971,589	7,795,517	8,854,319	9,454,245	10,719,239	1,264,994	13.4%	9,815,699	10,010,520	10,209,227
Community Services	13,313,114	15,286,273	17,595,614	17,056,603	19,951,102	2,894,499	17.0%	20,217,442	20,624,363	21,044,465
Capital Outlay	10,360,359	7,633,643	9,016,830	11,187,315	37,202,213	26,014,898	232.5%	30,225,000	31,725,000	32,325,000
Debt Services	47,812,985	34,334,918	39,031,890	16,481,365	19,423,840	2,942,475	17.9%	12,117,465	8,148,353	8,357,553
Grand Total	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 39,541,450**	**11.8%**	**$ 368,223,954**	**$ 371,467,209**	**$ 379,264,389**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

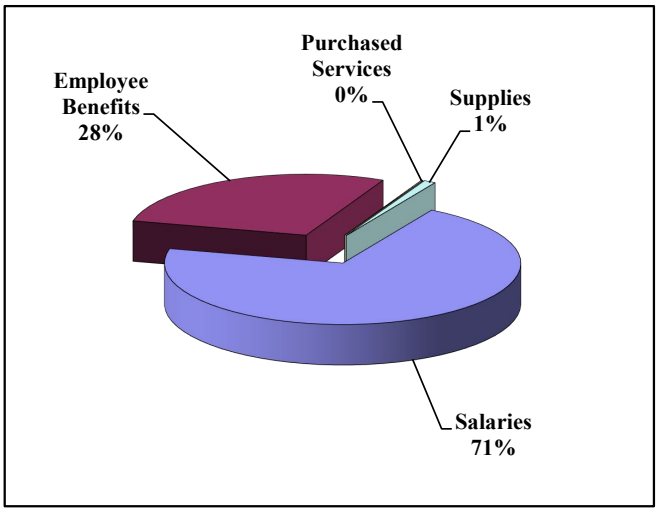


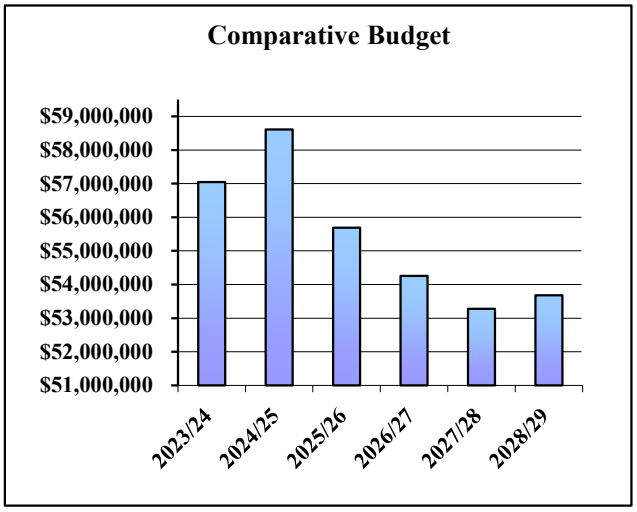


ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

ELEMENTARY INSTRUCTION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 40,817,938	$ 40,840,579	$ 39,234,916	$ 37,075,990	$ 35,723,281	$ 35,782,118
Employee Benefits	15,239,792	15,383,222	15,776,630	16,488,268	16,827,855	17,135,207
Purchased Services	109,855	79,404	79,698	81,293	85,366	89,635
Supplies	821,077	1,112,862	597,633	609,589	640,067	672,074
Capital	58,698	1,195,354	1,200	1,200	1,200	1,200
Total	**$ 57,047,360**	**$ 58,611,421**	**$ 55,690,077**	**$ 54,256,340**	**$ 53,277,769**	**$ 53,680,234**





$55,690,077 ELEMENTARY INSTRUCTION

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

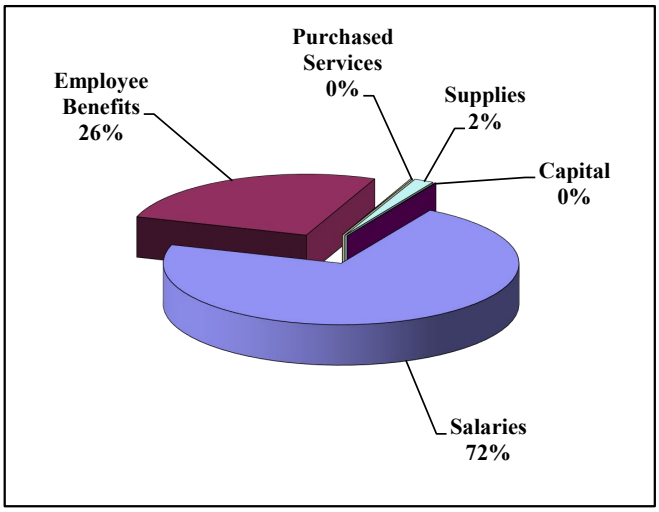
At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. Funds are being provided to buy hardware, software, books and materials. In addition, staff development is being provided for regular classroom teachers in the area of reading instruction. To target students who are at risk of educational failure, and change the achievement level for those students in particular. Staff development will provide support to teacher's implementation of all new curriculum.

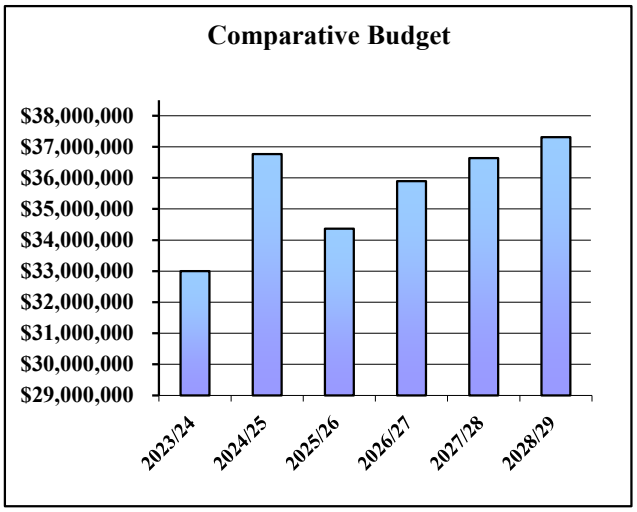
The District monitors the enrollment at each building following our class size sections. Depending on the circumstances the District may add classroom sections at a building prior to the start of the school year. The 2025/26 adopted budget includes 404 sections across our 19 elementary buildings. Our budget recapture technique is placed in the elementary function; however we expect elementary salaries to exceed the 2024/25 projection. Overall teachers are provided a 5.25% increase for 2025/26 school year per the ratified contract. Benefits are increasing due to the above mentioned salary increases, as well as changes in the District's insurance plan as employee premiums are estimated to increase 10.0%.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

MIDDLE SCHOOL INSTRUCTION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 23,410,864	$ 23,322,492	$ 24,587,927	$ 25,694,383	$ 26,206,323	$ 26,666,912
Employee Benefits	7,987,616	8,838,935	9,079,437	9,489,011	9,684,710	9,861,752
Purchased Services	20,118	37,369	57,050	58,192	61,107	64,163
Supplies	1,578,197	3,015,816	613,429	625,701	657,003	689,859
Capital	3,936	1,552,223	28,300	28,300	28,300	28,300
Total	**$ 33,000,731**	**$ 36,766,835**	**$ 34,366,143**	**$ 35,895,587**	**$ 36,637,443**	**$ 37,310,986**





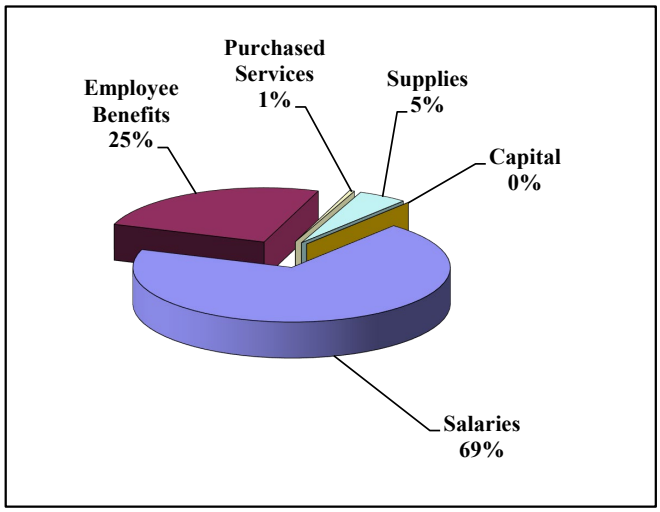
$34,366,143 MIDDLE SCHOOL INSTRUCTION (grades 6-8)

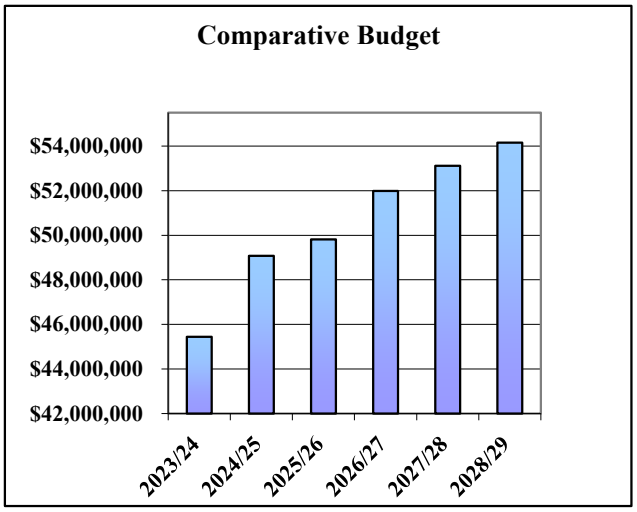
The middle school curriculum/instruction portion of the budget provides the funds to pay teacher salaries and benefits. Funds will also provide for the purchase of textbooks, materials, software and equipment to support continuing implementation of all curriculum documents as approved by the Board of Education. At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. Much time, effort and energy is spent on proper professional development of teachers in the area of best grading practices, first best instruction, evaluation instruments, and effective use of technology in the classroom. Salary costs in 2025/26 will increase 5.25% with the teacher's contract and negotiation efforts. Benefits are increasing due to the above mentioned salary increases, as well as changes in the District's insurance plan as employee premiums are estimated to increase 10.0%.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

HIGH SCHOOL INSTRUCTION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 32,330,770	$ 32,689,810	$ 34,465,503	$ 36,016,453	$ 36,733,706	$ 37,379,675
Employee Benefits	11,003,052	12,251,674	12,583,711	13,151,243	13,421,625	13,666,198
Purchased Services	346,675	256,840	263,702	268,978	282,430	296,553
Supplies	1,662,605	1,470,358	2,500,354	2,550,364	2,677,889	2,811,793
Capital	99,997	2,407,426	-	-	-	-
Total	**$ 45,443,099**	**$ 49,076,108**	**$ 49,813,270**	**$ 51,987,038**	**$ 53,115,650**	**$ 54,154,219**





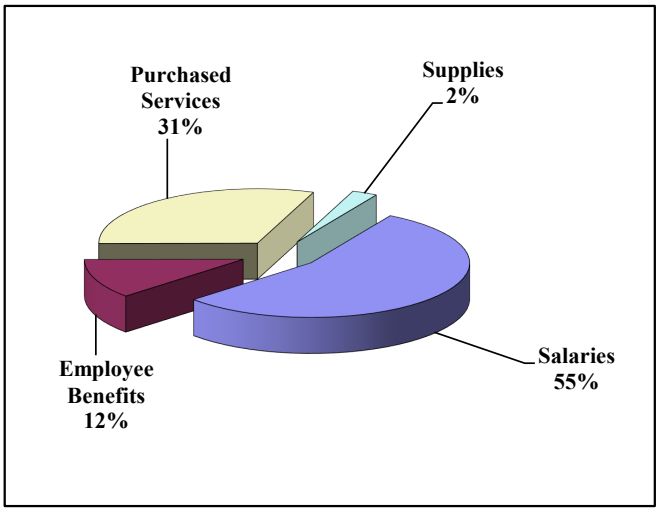
$49,813,270 HIGH SCHOOL INSTRUCTION

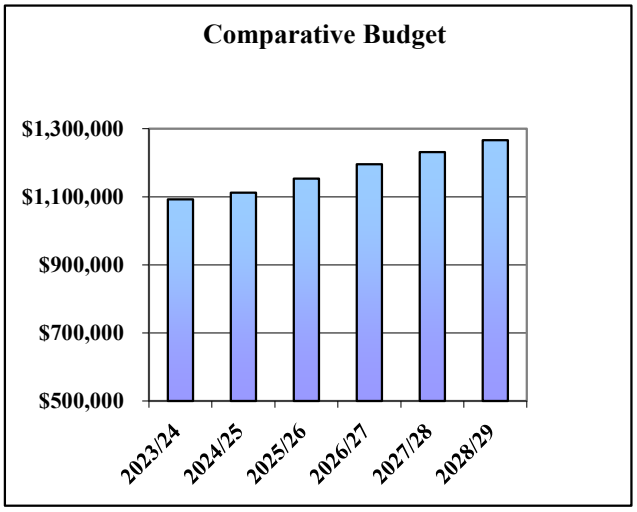
The high school curriculum/instruction portion of the budget provides for teacher salaries and benefits and funds to purchase textbooks, supplies and general capital needs at the high school level. Salary costs in 2025/26 will increase 5.25% with the teacher's contract and negotiation efforts. Benefits are increasing due to the above mentioned salary increases, as well as changes in the District's insurance plan as employee premiums are estimated to increase 10.0%. At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. Much time, effort and energy is spent on proper professional development of teachers in the area of best grading practices, first best instruction, evaluation instruments, and effective use of technology in the classroom.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

OTHER REGULAR INSTRUCTION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 662,474	$ 616,490	$ 632,893	$ 661,373	$ 674,589	$ 686,407
Employee Benefits	130,465	134,100	135,016	141,093	143,914	146,435
Purchased Services	278,944	358,470	355,450	362,559	380,687	399,722
Supplies	20,451	2,912	29,879	30,477	32,000	33,601
Total	**$ 1,092,334**	**$ 1,111,972**	**$ 1,153,238**	**$ 1,195,502**	**$ 1,231,190**	**$ 1,266,165**





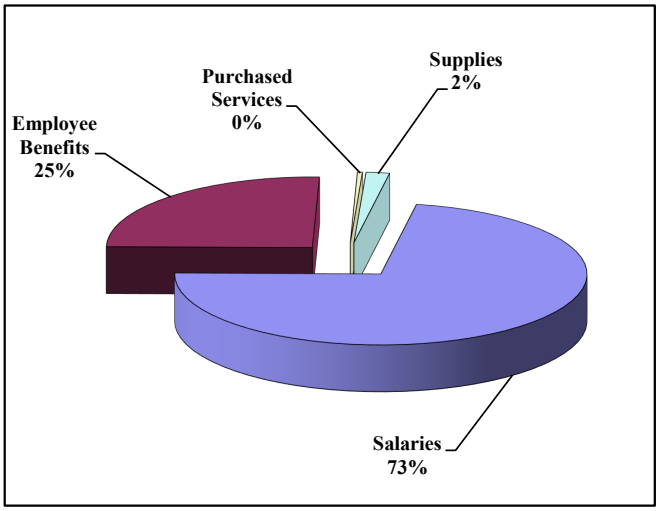
$1,153,238 OTHER REGULAR INSTRUCTION

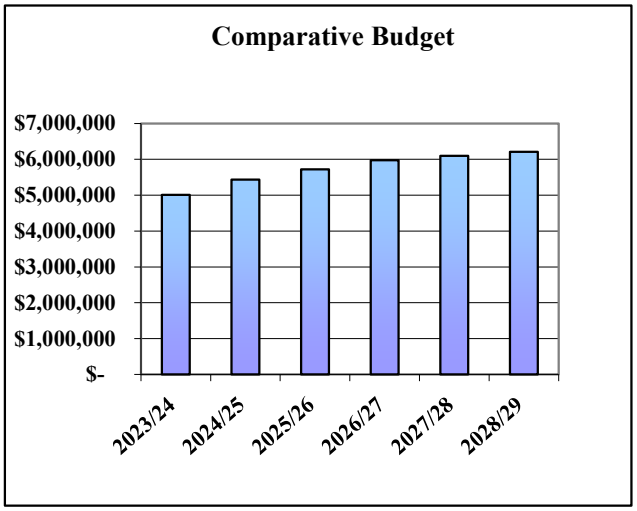
This program supports the K-12 curriculum/instruction by implementing our goal that each student will have a textbook or appropriate resources in both the core and foreign language areas. Funds also continue to support implementation of the library automation system for grades K-12. The allocation of these funds allows us to purchase the objective and ACT/SAT reports and to pre-code tests with student information. In addition, other regular instruction includes the costs of providing virtual learning formats to our students and the District is currently evaluating the financial impact of offering virtual learning options to our students.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

TALENTED AND GIFTED INSTRUCTION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 3,702,175	$ 3,924,935	$ 4,144,137	$ 4,330,624	$ 4,416,686	$ 4,494,539
Employee Benefits	1,221,635	1,413,398	1,450,146	1,515,402	1,545,470	1,572,759
Purchased Services	12,856	30,858	22,400	22,848	23,991	25,191
Supplies	73,081	64,806	105,000	107,100	112,455	118,078
Capital	-	1,483	-	-	-	-
Total	**$ 5,009,747**	**$ 5,435,480**	**$ 5,721,683**	**$ 5,975,974**	**$ 6,098,602**	**$ 6,210,567**





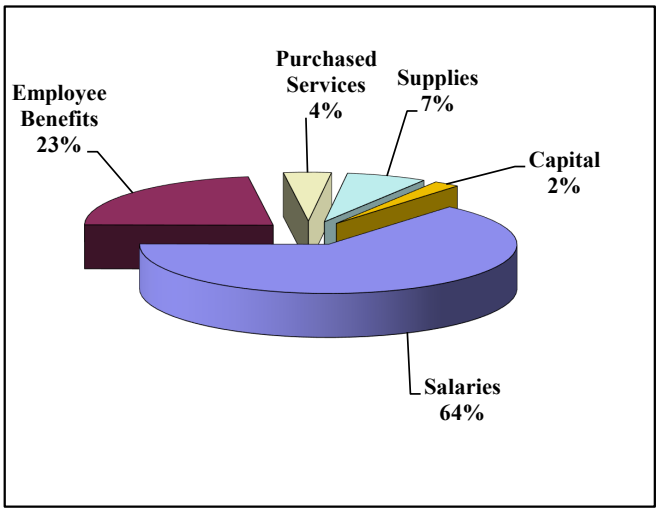
$5,721,683 TALENTED AND GIFTED INSTRUCTION

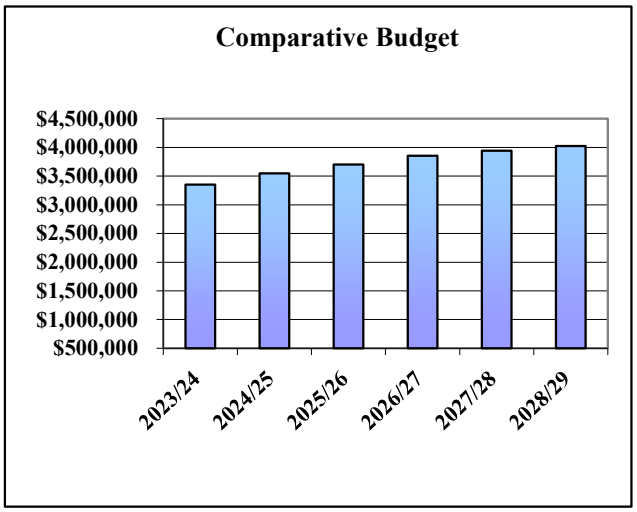
The District supports the K-12 Gifted Program and it's vision to be an exemplary gifted program, to advocate for, inspire and meet the needs of all students in the Rockwood Gifted program. Support includes books and materials for the curriculum written by the talented and gifted staff, technology and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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

SPECIAL PROGRAMS

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 2,218,027	$ 2,224,816	$ 2,369,315	$ 2,475,934	$ 2,525,361	$ 2,569,647
Employee Benefits	752,772	854,627	841,560	879,432	896,999	912,719
Purchased Services	79,660	63,655	151,199	154,223	161,936	170,034
Supplies	203,226	335,159	255,651	260,764	273,803	287,498
Capital	97,194	68,462	83,000	83,000	83,000	83,000
Total	**$ 3,350,879**	**$ 3,546,719**	**$ 3,700,725**	**$ 3,853,353**	**$ 3,941,099**	**$ 4,022,898**





$3,700,725 SPECIAL PROGRAMS

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

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

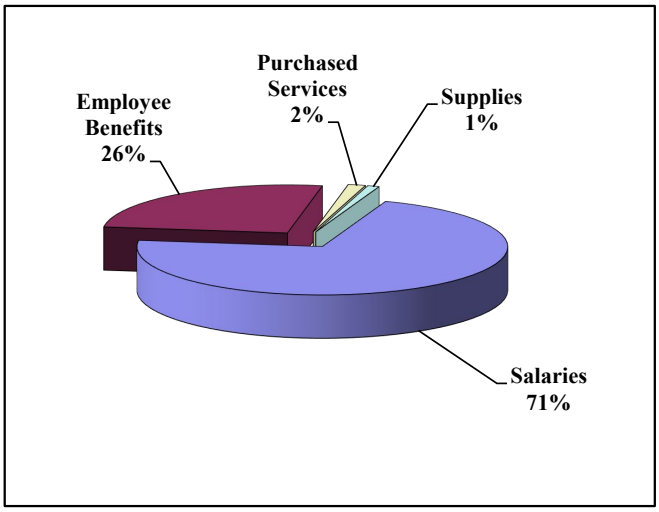
• At the middle school level, grade level teams meet daily to create interventions addressing the needs of at-risk students. Title I VICC funds are also used to promote skills for students struggling with reading. Literacy coaches have been implemented for students experiencing academic difficulties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

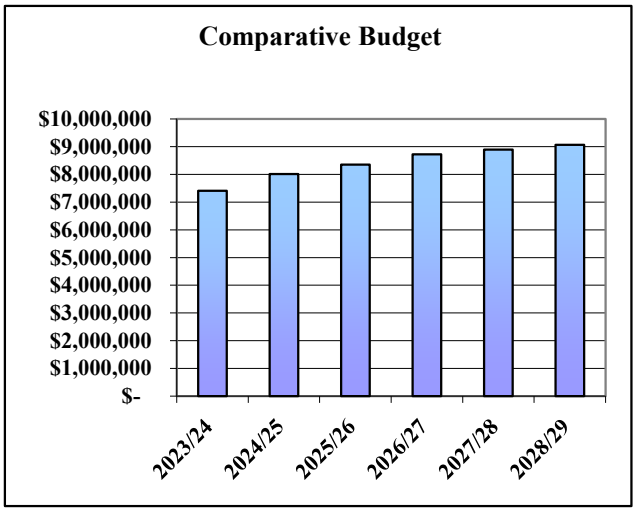
• At the high school level, tutoring is available both through teacher help sessions and peer tutoring. Mentoring programs link students with staff to offer a one-to-one contact. The Pathway Wellness Center educates students (middle and high school) who are in danger of dropping out of school because they experience difficulty in the regular school setting or other external factors that may limit learning abilities in a regular school setting.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

EARLY CHILDHOOD SPECIAL EDUCATION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 5,415,157	$ 5,711,491	$ 5,970,980	$ 6,239,673	$ 6,357,692	$ 6,475,845
Employee Benefits	1,808,084	2,122,274	2,170,513	2,268,188	2,310,924	2,354,043
Purchased Services	100,359	112,027	126,368	128,895	135,342	142,109
Supplies	85,158	67,235	84,750	87,023	90,776	94,697
Total	**$ 7,408,758**	**$ 8,013,027**	**$ 8,352,611**	**$ 8,723,779**	**$ 8,894,734**	**$ 9,066,694**





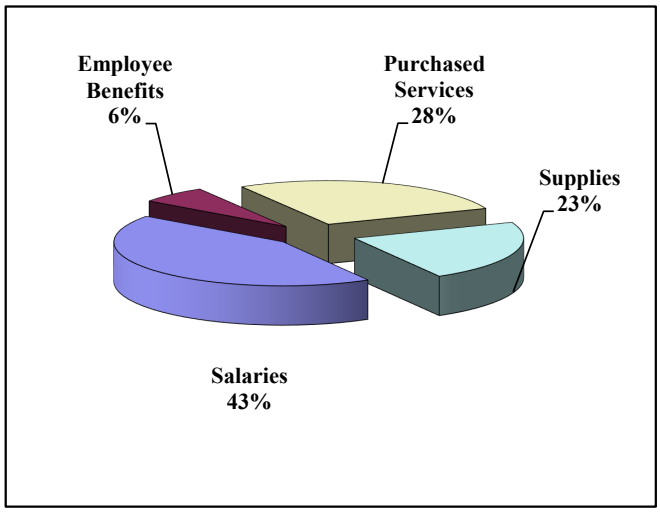
$8,352,611 EARLY CHILDHOOD SPECIAL EDUCATION

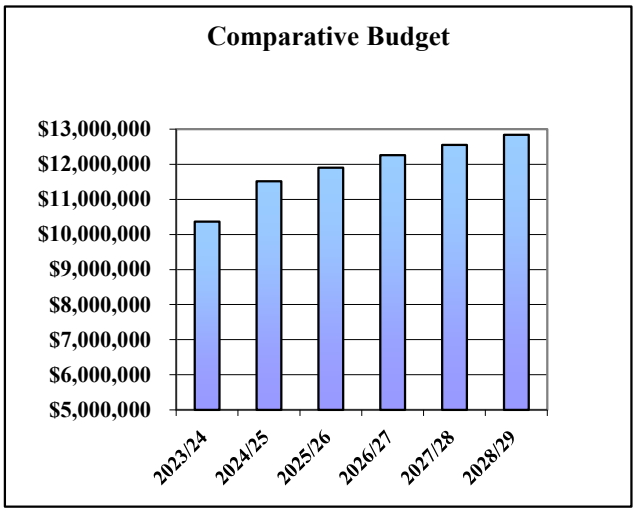
In 2002/03, the District assumed responsibility for the provision of early childhood special education services. Previously, the services were provided by the Special School District of St. Louis County. Early childhood special education is a federally mandated program funded 100% through State and Federal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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

STUDENT ACTIVITIES

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 4,063,588	$ 5,018,204	$ 5,155,383	$ 5,378,339	$ 5,483,683	$ 5,579,573
Employee Benefits	726,407	731,266	770,286	803,742	819,468	833,838
Purchased Services	2,479,326	3,239,831	3,287,162	3,343,692	3,445,402	3,551,212
Supplies	2,617,109	2,411,510	2,688,813	2,733,111	2,802,412	2,874,166
Capital	478,497	114,054	-	-	-	-
Total	**$ 10,364,927**	**$ 11,514,865**	**$ 11,901,644**	**$ 12,258,884**	**$ 12,550,965**	**$ 12,838,789**





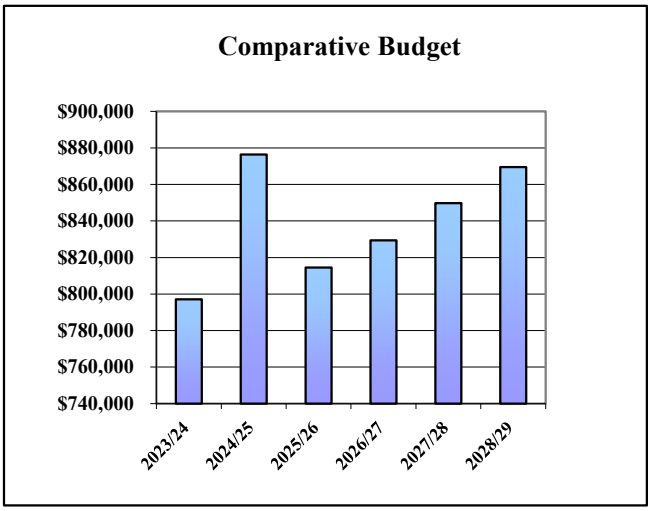
$11,901,644 STUDENT ACTIVITIES

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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

TUITION TO OTHER DISTRICTS

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Purchased Services	$ 797,103	$ 876,384	$ 814,500	$ 829,390	$ 849,760	$ 869,498
Total	**$ 797,103**	**$ 876,384**	**$ 814,500**	**$ 829,390**	**$ 849,760**	**$ 869,498**



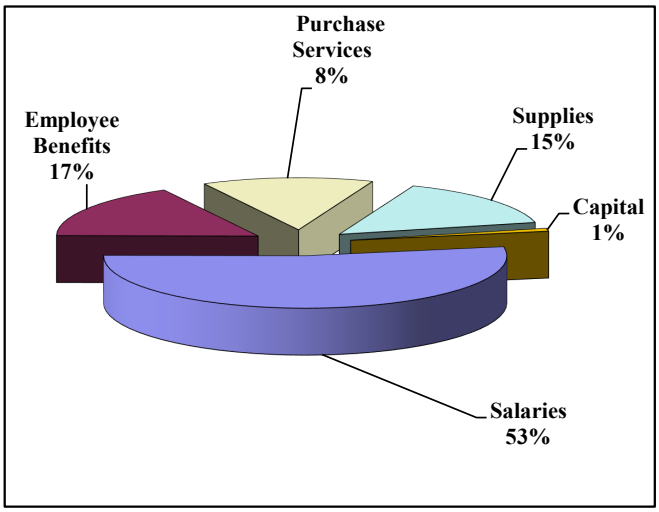
$814,500 TUITION TO OTHER DISTRICTS

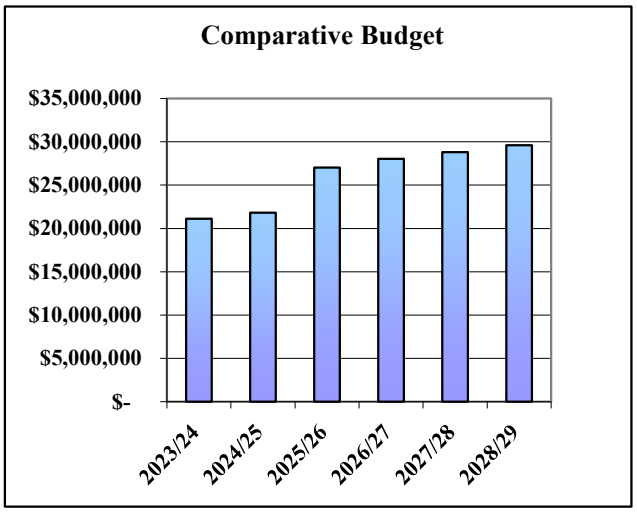
These expenditures are to reimburse other local educational authorities for the cost of educating the District's students. The largest portion is a pass-through of revenue from the State to the Special School District (SSD). SSD handles the education of special needs students for all school districts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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

INSTRUCTIONAL SUPPORT

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 12,470,464	$ 12,636,407	$ 14,299,978	$ 14,943,483	$ 15,223,313	$ 15,509,092
Employee Benefits	4,052,917	4,350,821	4,626,970	4,835,184	4,925,895	5,018,190
Purchased Services	1,718,513	1,721,578	3,715,503	3,789,815	3,979,315	4,178,296
Supplies	2,554,049	2,752,603	4,142,279	4,225,086	4,436,082	4,657,617
Capital	324,419	355,983	241,640	241,640	241,640	241,640
Total	**$ 21,120,363**	**$ 21,817,392**	**$ 27,026,370**	**$ 28,035,208**	**$ 28,806,245**	**$ 29,604,835**





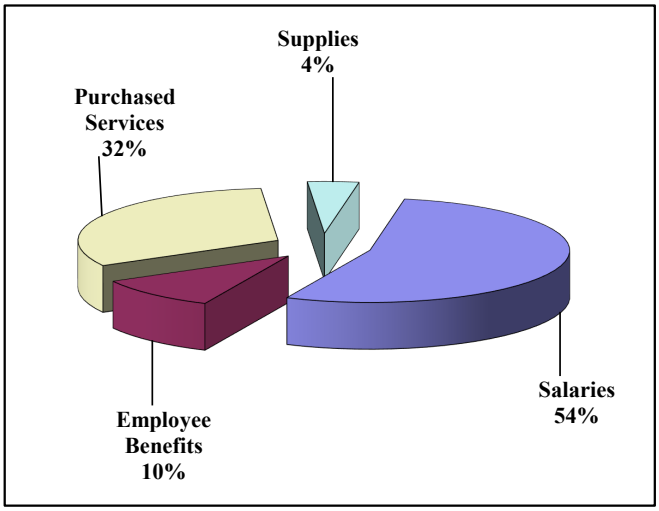
$27,026,370 INSTRUCTIONAL SUPPORT

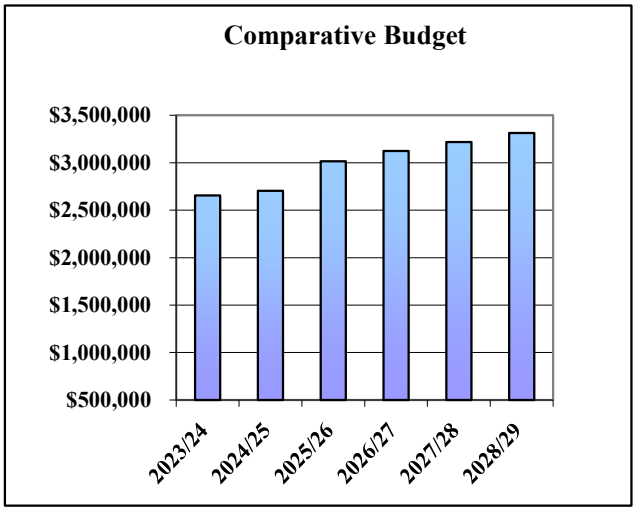
This area of the budget covers the costs of salaries, services and supplies for administrative, technical and logistical support to facilitate and enhance instruction. Included are costs associated with planning, developing and implementing curriculum development, student attendance, social services and guidance, standardized testing programs and health services. The District has been able to budget for annual curriculum adoptions based on the Board approved plans since the 2014/15 school year. The annual adoptions includes curriculum training and implementation of supplies and materials budgeted to be in place at the beginning of the school year for our students.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

PROFESSIONAL DEVELOPMENT

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 1,508,112	$ 1,568,995	$ 1,629,382	$ 1,702,707	$ 1,735,463	$ 1,767,154
Employee Benefits	278,216	282,663	304,837	318,556	324,673	330,610
Purchased Services	652,161	675,518	955,717	974,832	1,023,579	1,074,764
Supplies	196,799	173,637	125,188	127,692	134,078	140,783
Capital	19,996	3,188	-	-	-	-
Total	**$ 2,655,284**	**$ 2,704,001**	**$ 3,015,124**	**$ 3,123,787**	**$ 3,217,793**	**$ 3,313,311**





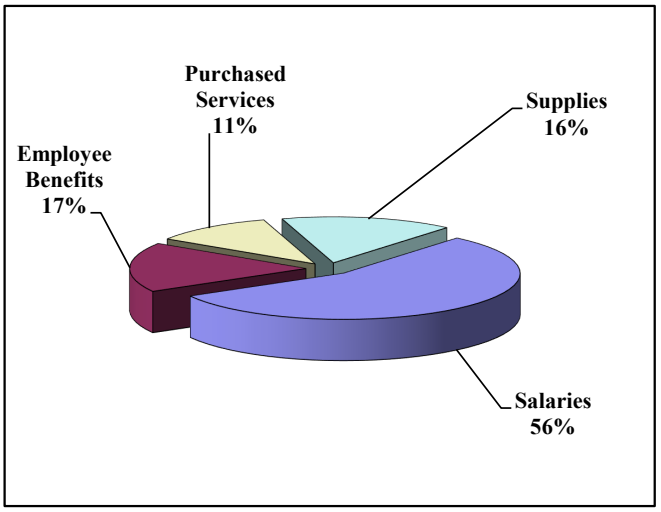
$3,015,124 PROFESSIONAL DEVELOPMENT

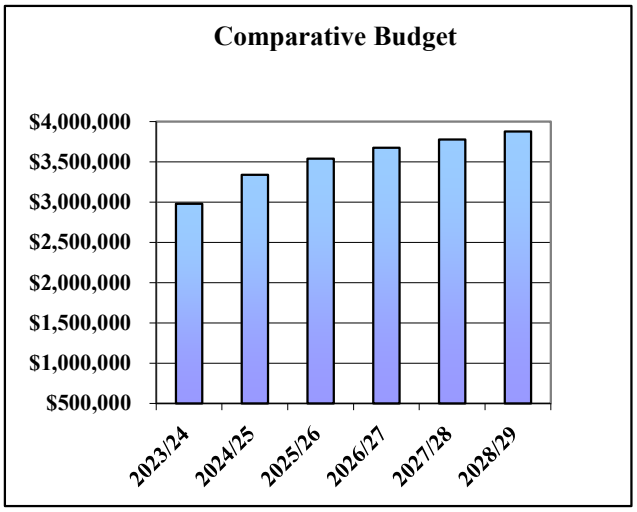
These expenditures are designed to contribute to the professional learning for educators, administrators and support staff. The expenditures meet the objectives of the Board of Education approved comprehensive school improvement plan (CSIP). Professional learning areas of focus within these expenditures include personalizing student learning to meet the needs of individuals, K-5 literacy and mathematics instructional strategies to support all learners, Universal Supports, technology-rich classrooms, optimizing the classroom environment and curricular-related topics. In addition, particular attention has been paid to meeting the social and emotional needs of students, empowering our educators to identify and support students with needs in these areas. Examples of this learning include Trauma-Informed Care and Mindfulness in the Classroom. Included in the professional development budget is the 1% allocation through the Basic State Formula which the District annual exceeds.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

LIBRARY SERVICES

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 1,753,533	$ 1,830,076	$ 1,968,408	$ 2,056,987	$ 2,097,945	$ 2,134,844
Employee Benefits	521,631	595,723	616,940	644,703	657,575	669,105
Purchased Services	24,182	130,076	394,200	402,085	422,189	443,298
Supplies	679,833	783,028	559,805	571,001	599,557	629,537
Total	**$ 2,979,179**	**$ 3,338,903**	**$ 3,539,353**	**$ 3,674,776**	**$ 3,777,266**	**$ 3,876,784**





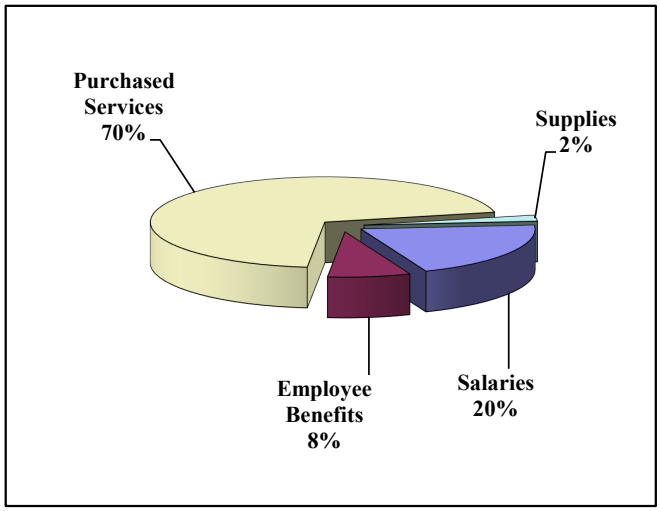
$3,539,353 LIBRARY SERVICES

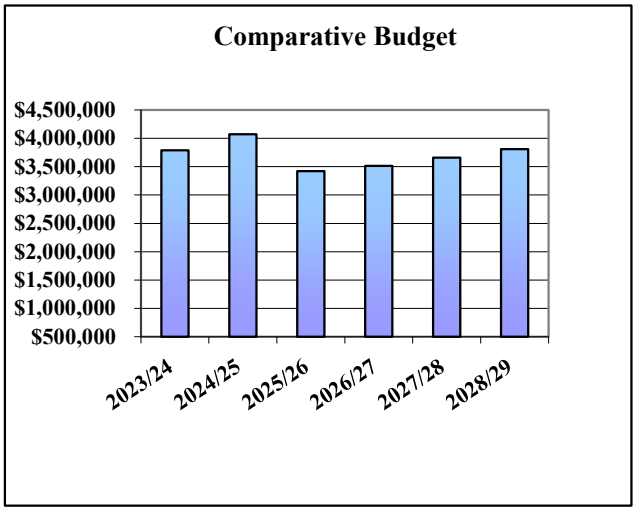
The budgeted expenditures cover the salaries and related benefits for all certified librarians. It also funds the purchase, processing, circulation and inventory of library materials (i.e. print materials such as books and magazines as well as electronic materials such as Destiny and database subscriptions,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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

COMPUTER ASSISTED INSTRUCTION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 636,958	$ 659,239	$ 695,038	$ 726,315	$ 740,841	$ 753,806
Employee Benefits	223,915	256,260	262,472	274,283	279,769	284,665
Purchased Services	1,637,660	1,616,268	2,390,665	2,438,478	2,560,403	2,688,423
Supplies	508,923	667,299	72,810	74,266	77,981	81,879
Capital	780,963	872,578	-	-	-	-
Total	**$ 3,788,419**	**$ 4,071,644**	**$ 3,420,985**	**$ 3,513,342**	**$ 3,658,994**	**$ 3,808,773**





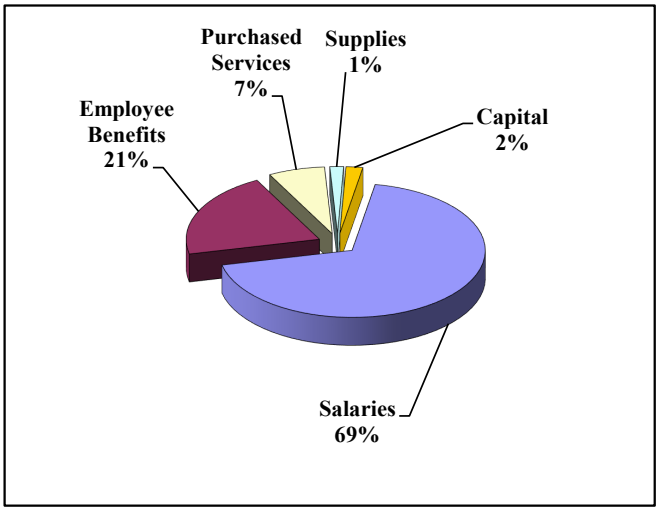
$3,420,985 COMPUTER ASSISTED INSTRUCTION

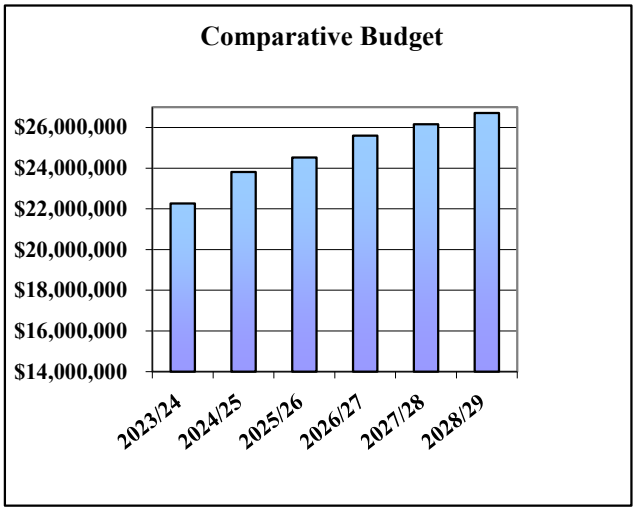
This portion of the budget is used for salaries for the computer support specialists as well as all services, supplies and instructional apparatus for computer related instruction. Included here are planning, programming, writing, and presenting educational projects especially compiled for technology supported instruction.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

BUILDING ADMINISTRATION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 16,108,163	$ 16,390,327	$ 16,844,363	$ 17,602,356	$ 17,941,620	$ 18,268,607
Employee Benefits	4,417,105	4,936,706	5,093,281	5,324,156	5,436,629	5,548,383
Purchased Services	1,195,741	1,477,114	1,679,582	1,756,488	1,844,320	1,936,536
Supplies	275,044	308,539	408,541	416,712	437,554	459,436
Capital	270,378	701,133	500,000	500,000	500,000	500,000
Total	**$ 22,266,430**	**$ 23,813,819**	**$ 24,525,767**	**$ 25,599,712**	**$ 26,160,123**	**$ 26,712,962**





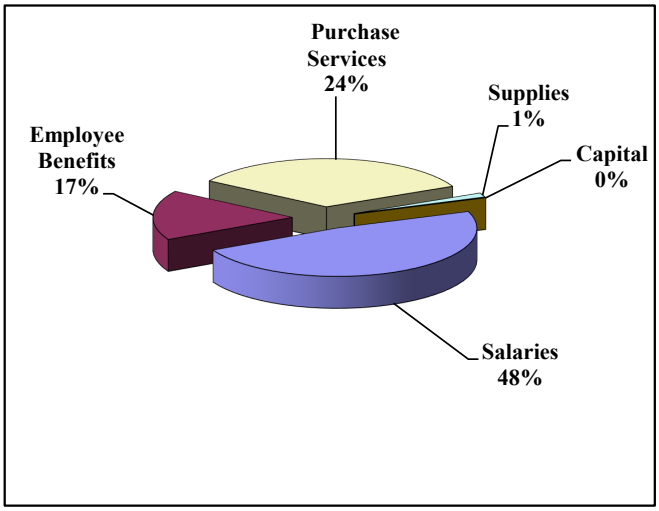
$24,525,767 BUILDING ADMINISTRATION

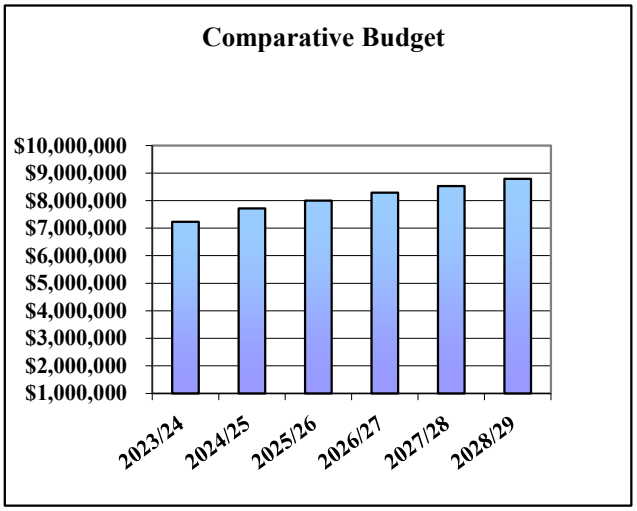
These expenditures are concerned with directing and managing the operation of the District's school sites. These include the salaries for the principals, assistant and associate principals and other assistants in general supervision or support of the operation of the school, evaluation of staff members,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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

GENERAL ADMINISTRATION AND SUPPORT

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 3,613,751	$ 3,740,057	$ 3,838,843	$ 4,011,593	$ 4,081,797	$ 4,163,435
Employee Benefits	1,572,436	1,315,634	1,333,237	1,393,382	1,418,758	1,448,092
Purchased Services	1,934,361	2,564,015	2,710,368	2,764,576	2,902,813	3,047,956
Supplies	99,683	97,179	113,737	115,983	121,569	127,431
Capital	11,040	-	4,000	4,000	4,000	4,000
Total	**$ 7,231,272**	**$ 7,716,885**	**$ 8,000,185**	**$ 8,289,534**	**$ 8,528,937**	**$ 8,790,914**





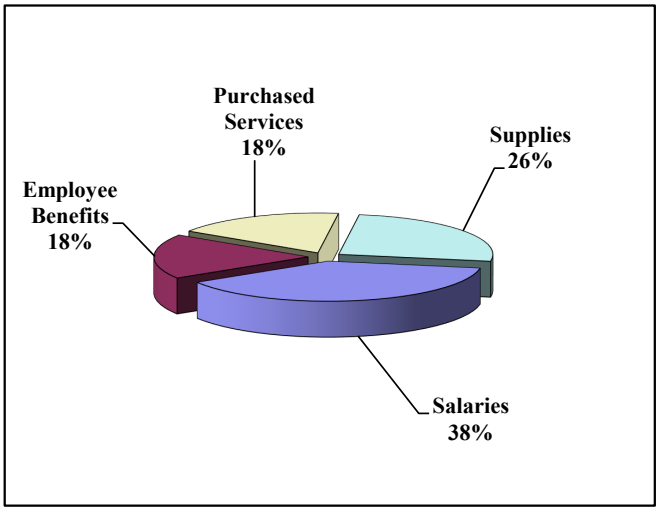
$8,000,185 GENERAL ADMINISTRATION

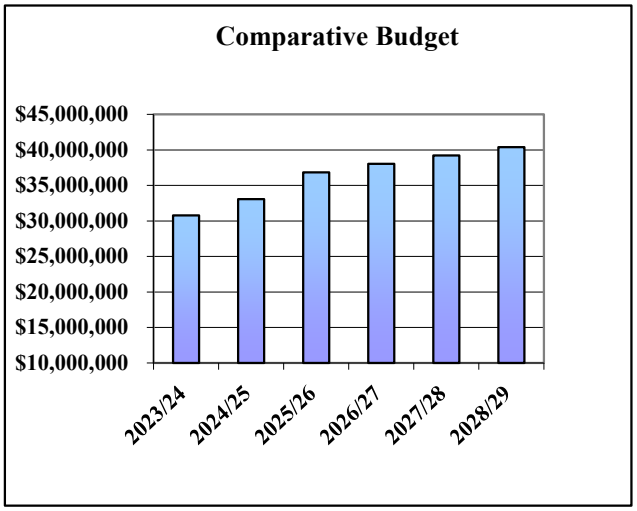
This part of the budget includes the activities concerned with establishing and administering policy for operating the District as a whole. These costs cover the activities of the Board of Education, the Superintendent, community relations, human resource and staff relations, fiscal and budgeting services,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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

CARE AND UPKEEP OF FACILITIES

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 11,727,474	$ 12,840,833	$ 13,323,573	$ 13,923,135	$ 14,166,792	$ 14,450,128
Employee Benefits	4,772,128	6,112,867	6,288,430	6,576,430	6,725,783	6,893,517
Purchased Services	5,718,815	5,904,425	6,229,140	6,407,331	6,727,703	7,064,094
Supplies	7,678,797	7,938,466	8,913,200	9,181,742	9,547,395	9,928,060
Capital	877,294	267,598	2,078,566	1,947,000	2,047,000	2,047,000
Total	**$ 30,774,506**	**$ 33,064,189**	**$ 36,832,909**	**$ 38,035,638**	**$ 39,214,673**	**$ 40,382,799**





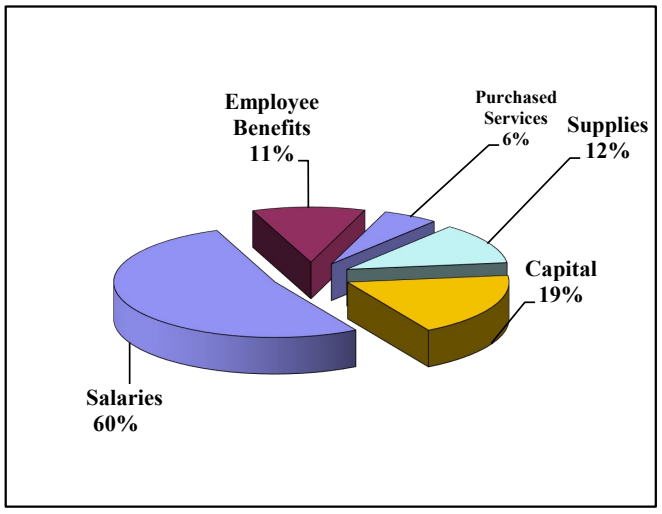
$36,832,909 CARE AND UPKEEP OF FACILITIES

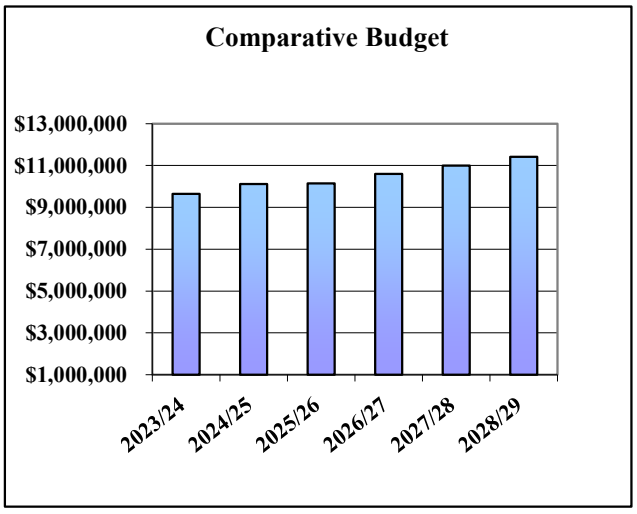
This portion of the budget covers the salary for approximately 250 custodial, maintenance and facilities support staff members and professional employees. Supplies, services and capital expenditures (non-bond issue related) for all activities concerned with keeping all physical facilities open, comfortable and safe as well as maintaining grounds, building and equipment in an efficient, working condition are also paid from this department. A portion of the capital budget includes the fix-on-failure allocation that will address any immediate needs that arise during the school year.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

TRANSPORTATION

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 4,932,028	$ 4,947,246	$ 5,322,327	$ 5,561,833	$ 5,659,165	$ 5,772,348
Employee Benefits	1,013,602	1,097,242	1,148,311	1,199,988	1,220,987	1,245,408
Purchased Services	1,734,736	671,492	564,272	577,807	606,699	637,035
Supplies	1,086,979	1,144,051	1,223,800	1,260,876	1,310,879	1,362,925
Capital	878,895	2,257,225	1,888,190	2,000,000	2,200,000	2,400,000
Total	**$ 9,646,239**	**$ 10,117,256**	**$ 10,146,900**	**$ 10,600,504**	**$ 10,997,730**	**$ 11,417,716**





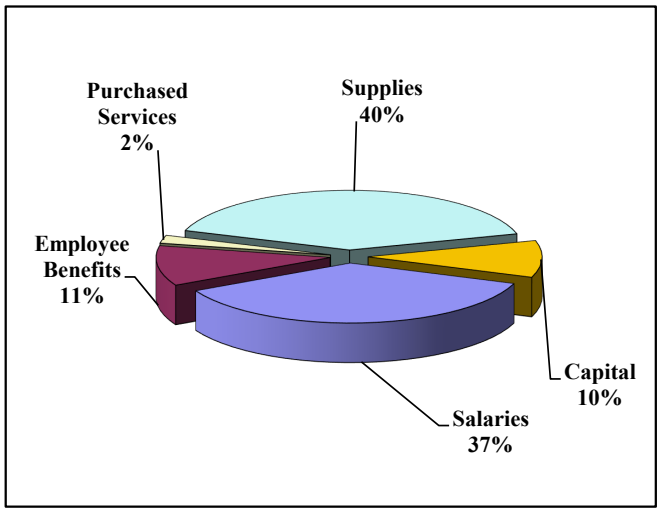
$10,146,900 TRANSPORTATION

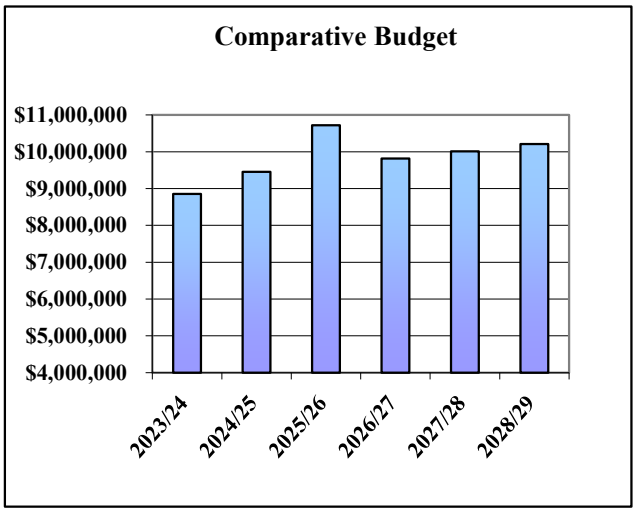
This section of the budget covers expenses incurred by the District in transporting K-12 students to and from home and school and for school sponsored field trips utilizing the District's owned vehicles and drivers. In 2015/16, the District determined that purchasing and operating it's own fleet of buses and staff was more cost effective than contracting with a transportation vendor, and consequently, our fleet of 186 buses were purchased. Much like all school districts, we are currently experiencing a shortage in bus drivers as we have reduced our routes by a total of 59 since the 2021/22 school year. The District's bus fleet has also been reduced to 123 buses to reflect the current reality. The 2025/26 budget includes a staff of approximately 115 bus drivers and 34 additional staff to support the transportation services. The District will continue to issue an annual fuel bid, and the selected vendor's annual fuel contract term will be limited to the 2025/26 school year. Purchased Services expenditure reflect amounts are the result of the net of the transfer of transportation expenditures to other programs. The District is budgeting to purchase 13 new school buses as part of our annual bus refresh review. This program does not include transportation expenditures for Early Childhood Special Education students.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

CHILD NUTRITION AND WAREHOUSE

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 3,444,636	$ 3,508,445	$ 3,942,695	$ 3,982,123	$ 4,061,766	$ 4,143,004
Employee Benefits	1,030,708	1,001,519	1,158,762	1,170,353	1,193,761	1,217,632
Purchased Services	77,124	137,271	230,500	232,055	235,195	238,399
Supplies	3,602,187	3,259,180	4,321,932	4,365,164	4,452,474	4,541,522
Capital	699,664	1,547,829	1,065,350	66,004	67,324	68,670
Total	**$ 8,854,319**	**$ 9,454,245**	**$ 10,719,239**	**$ 9,815,699**	**$ 10,010,520**	**$ 10,209,227**





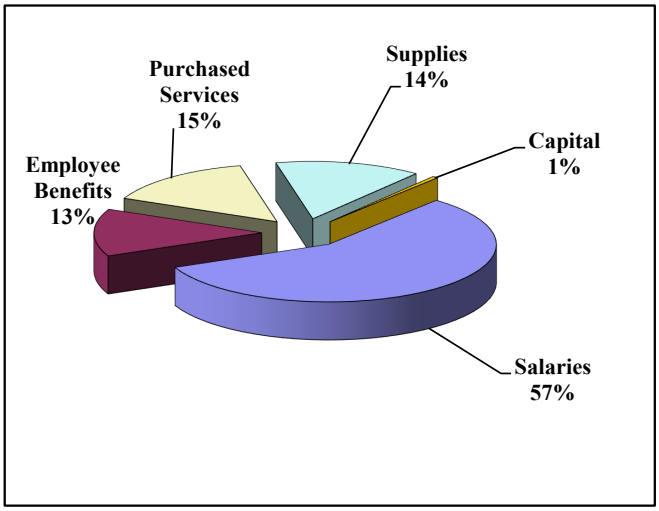
$10,719,239 CHILD NUTRITION SERVICES

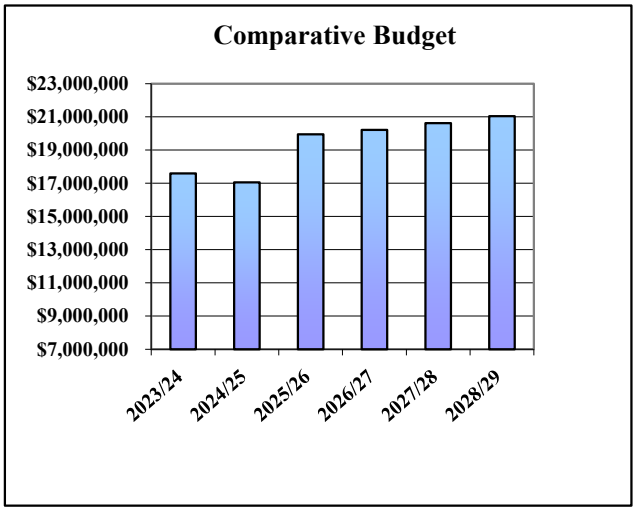
The Child Nutrition Services serves breakfast, lunch, ala carte snacks and catering within the Rockwood School District. On average and in a normal school year, the Department will serve approximately 1.3 million student lunches and 0.3 million student breakfast's. The District also receives commodities from the USDA. The 2025/26 budget includes an average 5.25% increase in wages to our child nutrition staff. In prior years the program has increased the beginning pay in attempt to offer competitive wages in this job market. Commodity and supplies prices have increased based on supply demands and inflation. The budget includes the necessary adjustments to account for these increases. The program also pays the district for indirect cost association with running the programs, approximately $585,00 annually, in accordance with the State guidelines. The department maintains all the necessary record keeping to satisfy the requirements for students who are eligible to receive free and reduced meals per the guidelines by the State of Missouri and the USDA National School Lunch program and the Breakfast program.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

COMMUNITY SERVICES

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Salaries	$ 9,873,171	$ 10,427,224	$ 11,429,427	$ 11,596,784	$ 11,824,838	$ 12,061,257
Employee Benefits	2,430,019	2,568,424	2,655,173	2,693,238	2,746,270	2,801,177
Purchased Services	2,940,378	3,254,018	2,943,366	2,974,378	3,038,662	3,104,474
Supplies	585,288	561,201	2,816,736	2,846,063	2,906,489	2,968,307
Capital	1,766,758	245,736	106,400	106,979	108,104	109,250
Total	**$ 17,595,614**	**$ 17,056,603**	**$ 19,951,102**	**$ 20,217,442**	**$ 20,624,363**	**$ 21,044,465**





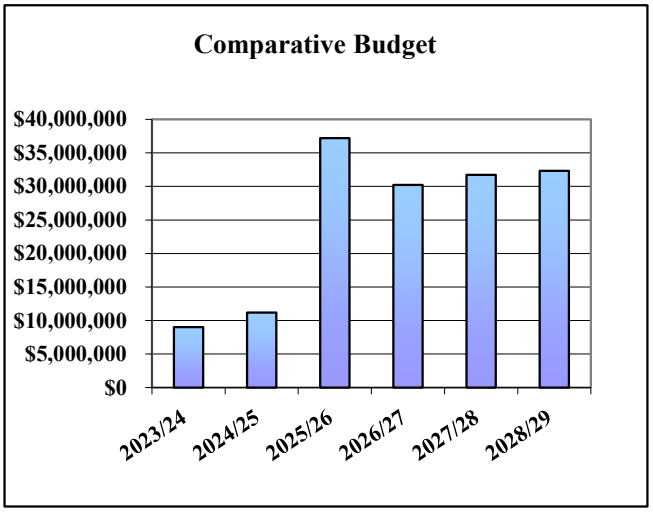
$19,951,102 COMMUNITY SERVICES

These expenditures are in support of services provided to the community as a whole or certain target segments in particular. These costs support programs related to providing fee-based opportunities to the citizens of the District. These expenditures, with the exception of State supported Early Childhood and non-public school expenditures, are self-supported through the Community Education fee structure and include School-Age Care, Aquatics, Youth and Adult Sports, Visual and Performing Arts, Babler Outdoor Education Center, and Enrichment programs. Community Education provides high quality programs and services that enhance the quality of life for district residents. Beginning in 2014/15, Rockwood entered into a partnership with Parkway School District to offer a combined Community Education program. The Community Education partnership has allowed for enhanced and expanded programming and services for youth, families and adults in the areas of Adult Education and Literacy, Aquatics, Enrichment, Outdoor Education, School-Age Care, Sports and Fitness and Visual and Performing Arts. Each year, Community Education employs more than 500 staff in full-time, part-time and seasonal positions, works with more than 30 community partners and engages more than 450 volunteer coaches to deliver programs at over 50 locations throughout both districts. Rockwood serves as the fiscal agent for the Community Education partnership and all programs are fee-based, with the exception of the Adult Education and Literacy programs which are funded through grants administered by Parkway. The program was significantly impacted by the COVID-19 pandemic closures but has been able to fully recover and the program is budgeting for increased participation and positive financial status throughout the 2025/26 school year.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

CAPITAL OUTLAY

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Capital	$ 9,016,830	$ 11,187,315	$ 37,202,213	$ 30,225,000	$ 31,725,000	$ 32,325,000
Total	**$ 9,016,830**	**$ 11,187,315**	**$ 37,202,213**	**$ 30,225,000**	**$ 31,725,000**	**$ 32,325,000**



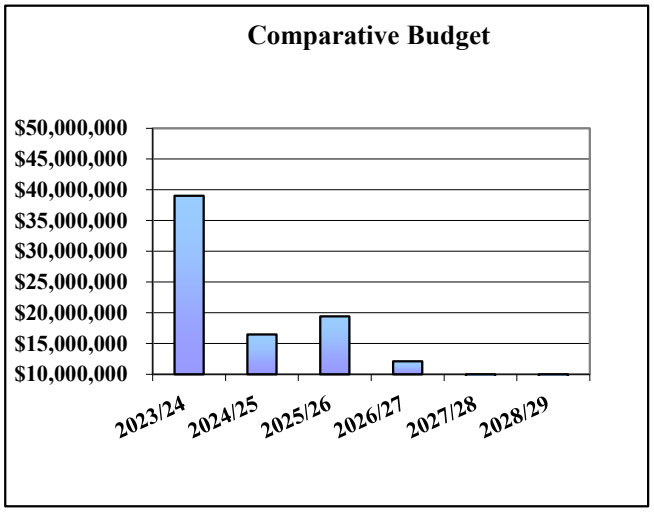
$37,202,213 CAPITAL OUTLAY - FACILITY ACQUISITION

This portion of the budget supports the acquisition of land and buildings, improvement and major maintenance of buildings, construction of buildings, additions to buildings as well as initial installation of service systems and costs for lease purchase obligations. A thorough review of the District's facilities occurs each school year. Through 2023/24 the primary source of funding these expenditures was through bond issues. Beginning in 2024/25 the District has a dedicated revenue source to fund our cycle maintenance, technology and safety needs of approximately $30 million per year.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

DEBT SERVICES

	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Principal	$ 33,905,000	$ 13,300,000	$ 17,250,000	$ 10,360,000	$ 6,860,000	$ 7,175,000
Interest	5,011,565	3,176,365	2,163,840	1,747,465	1,278,353	1,172,553
Paying Fee	115,325	5,000	10,000	10,000	10,000	10,000
Total	**$ 39,031,890**	**$ 16,481,365**	**$ 19,423,840**	**$ 12,117,465**	**$ 8,148,353**	**$ 8,357,553**



$19,423,840 DEBT SERVICE

This area of the budget covers principal, interest and paying agency fees for all bonded debt of the District issued in prior years. Projections for future years include total outstanding principal and related interest on the general obligation debt that had a balance as of June 30, 2025 of $72,285,000. The Debt Service Fund will service this debt based on our current maturity schedule until 2038.



STAKEHOLDER FINANCIAL REFERENCE MATERIAL

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
FUND SUMMARY
2025/26

DESCRIPTION	BUDGET YEAR 2025/26	TEACHERS 200	INCIDENTAL 110	CHILD NUTRITION SERVICES 120	STUDENT ACTIVITIES 140	COMMUNITY EDUCATION 160	OTHER ACTIVITIES 170	BUILDING FUND 430 and 450	DEBT SERVICE 300
Estimated Beginning Balance	**$ 145,450,483**	$ 48,333,460	$ 45,068,861	$ 8,717,206	$ 3,602,816	$ 4,212,652	$ 694,610	$ 15,030,796	$ 19,790,083
Revenues	**358,579,027**	180,908,971	103,687,605	8,964,399	4,186,875	17,374,752	19,750	34,878,580	8,558,095
Expenditures	**375,317,878**	180,981,800	100,237,355	10,719,239	4,080,385	17,778,694	19,456	42,077,109	19,423,840
Est Bal Before Transfers/ Res.	**128,711,632**	48,260,631	48,519,111	6,962,366	3,709,306	3,808,710	694,904	7,832,267	8,924,338
Fund Transfers	**-**	-	585,000	(585,000)	-	-	-	-	-
Ending Fund Balance	**$ 128,711,632**	**$ 48,260,631**	**$ 49,104,111**	**$ 6,377,366**	**$ 3,709,306**	**$ 3,808,710**	**$ 694,904**	**$ 7,832,267**	**$ 8,924,338**

OPERATING SUMMARY (Fund 110, 200, 450)	2025/26
Estimated Beginning Balance	$ 108,433,116
Revenues	319,475,156
Expenditures	323,296,264
Oper. Rev. Over Exp (Net Transfer)	**(3,236,108)**
Forecasted Ending Balance	$ 105,197,008
Funds Reserved (18%)	(58,193,328)
Unreserved Balance	**47,003,681**

TAX LEVY YEAR	TOTAL OF ALL FUNDS	FUND 200	FUND 110	FUND 120	FUND 140	FUND 160	FUND 170	FUND 430 and 450	FUND 300
2025/26 Estimate	3.8817	1.6464	1.4753					0.6200	0.1400
2024/25	3.8826	1.7990	1.3236					0.4400	0.3200
2023/24	3.8907	1.8340	1.2967					0.0800	0.6800
2022/23	4.1483	1.8908	1.4975					0.0800	0.6800
2021/22	4.1252	1.8895	1.5157					0.0400	0.6800
2020/21	4.2985	1.9834	1.5951					0.0400	0.6800
2019/20	4.3463	2.1201	1.5062					0.0400	0.6800
2018/19	4.5539	2.2290	1.5699					0.0750	0.6800
2017/18	4.5015	2.1500	1.6015					0.0700	0.6800
2016/17	4.6678	2.2064	1.7394					0.0420	0.6800
2015/16	4.6015	2.0864	1.8351					0.0000	0.6800

ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 BUDGET

EXPLANATION OF KEY REVENUES AND EXPENDITURES

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

REVENUE
LOCAL

5111 Current Taxes – these revenues are derived from taxing real and personal property within the District for the current year. The estimated $3.8817 total tax levy for 2025/26 will be levied on each $100 of assessed valuation which is determined by the local County Assessor's office. Each even numbered year is a non-reassessment year and each odd number year is a reassessment year. This is the main source of revenue for funding the operations of the District, representing 69% of the operating revenue, or 64% of total revenue. Assessed valuations are expected to increase approximately 5.08% for 2025/26 since calendar year 2025 is a reassessment year.

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

5113 Sales Tax (Proposition C) – these revenues are collected by the state through a 1% sales tax on consumer goods and then distributed to school districts based on their weighted average daily attendance (WADA) multiplied by a per pupil amount calculated by the State of Missouri. For the 2025/26 school year the District is forecasting the per pupil amount to be $1,567 which is above the current guidance from the State of Missouri. Our forecast is based on collection trends experienced by the District and we will closely monitor any changes to the forecasted per WADA. The second factor in this calculation is the District's prior year WADA. We are in a declining enrollment phase and are estimating our 2024/25 WADA to be 17,053, which is a 1.7% decline from 2023/24. Any changes to the WADA could be offset by the changes in the final per pupil allocation. Prop C revenues represent 9% of the operating revenue of the District and will fluctuate with the student population and local economic factors.

5114 Financial Institution Tax – this revenue is based on a tax levied on intangible assets held by banks or other financial institutions. Revenue from this source will fluctuate from year to year as there is no formal calculator District's can use to estimate the revenue. The District uses prior year actuals as a baseline for estimating this revenue source and actuals will vary from year to year.

5115 Merchants and Manufacturers Tax – these revenues are a surcharge on commercial real estate to replace revenue lost when the past business inventory tax was eliminated. The District has experienced increase revenues from this source as a result of commercial assessed valuations increasing 19% the last four school years.

5141–5143 Interest – these revenues are from earnings on all temporary deposits and investments plus interest received on delinquent taxes. As fund balances increase or decrease over time and as interest rates change, these revenues will fluctuate. The District has adjusted our interest revenue from investments based on current market conditions reflecting a 3.5-5% return on investment.

5179 Other Pupil Activity Income – these revenues include parking revenue, payments for musical instruments, gifts and other donations.

5197 Voluntary Inter-district Choice Corporation (VICC) – these revenues are based on the number of volunteer transfer students (VICC) enrolled in the District from the St. Louis City district. The District receives $7,800 per student enrolled in the program. The District is estimating 527 students to be enrolled through the VICC program in 2025/26.

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

COUNTY

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

STATE

5311 Foundation Formula – these revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 13% of total revenue when combined with revenue object 5319 (also from State Foundation Formula). The Foundation Formula and Classroom Trust revenue forecast's factors are as follows: State Adequacy Target (SAT) of $7,145 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.088, District WADA of 17,114 and Classroom Trust payment of $576 per WADA. The estimated factors are forecasted to generate approximately $39.6 million in revenue for 2025/26.

5312 Transportation – these revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. Historically this revenue source has been underfunded by the State of Missouri but beginning with the 2022/23 budget year, the State of Missouri increased the appropriation for transportation revenue by $214 million which fully funded transportation for the first time since 1991. The 2025/26 budget reflects transportation being full funded once again.

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

5319 Classroom Trust Fund - these revenues are part of the new Missouri Foundation Formula as explained in revenue object 5311. The Classroom Trust Fund portion of the formula is deducted "off the top" and may be placed in any fund and spent for any expenditure at the discretion of the Board of Education. The current forecast for Classroom Trust is $576 per WADA.

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

FEDERAL

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

5422:5424 CARES Elementary and Secondary School Emergency Relief (ESSER) Fund – amounts received through DESE funded by the various federal relief funds in 2020 and 2021**.** Funding is available through various timelines with a current end date of September 30, 2024.

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

5442: 5448 School Breakfast and Lunch Programs – these revenues are received directly from DESE for the National School Breakfast and Lunch Programs on students who qualify for free and reduced lunch meals.

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

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2025/26

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2023/24	ESTIMATED CURRENT YEAR 2024/25	BUDGET NEXT YEAR 2025/26
LOCAL SOURCES				
Current Taxes	5111	$ 168,328,728	$ 187,261,122	$ 206,634,585
Delinquent Taxes	5112	(1,389,847)	(734,794)	(2,492,237)
Sales Taxes	5113	25,616,179	26,252,949	26,721,368
Financial Institution Tax	5114	207,938	224,999	225,000
M&M Surtaxes	5115	16,872,006	17,645,639	18,356,199
In Lieu Of Tax	5116	187,357	145,113	152,462
Day Tuition	5121	359,767	262,178	225,000
Investment Earnings	5141	7,014,750	5,920,082	4,780,557
Admissions	5171	127,300	127,300	127,300
Student Activities	5179	166,365	175,000	175,000
VICC Cost Of Educ Reimb	5197	4,821,654	4,571,859	3,759,057
Miscellaneous Local Rev	5191,4,5,6,8,9	973,253	425,000	850,000
TOTAL LOCAL SOURCES		**$ 223,285,450**	**$ 242,276,447**	**$ 259,514,291**
COUNTY SOURCES				
Fines, Forfeit and Escheat	5211	276,802	190,980	187,207
State Assessed Utility	5221	3,180,673	3,837,501	3,991,040
TOTAL COUNTY SOURCES		**$ 3,457,475**	**$ 4,028,481**	**$ 4,178,247**
STATE SOURCES				
Foundation Formula	5311	27,064,826	23,055,012	29,188,272
Transportation	5312	5,094,166	5,714,238	5,813,796
ECSE-State And Homebound	5313-5314	7,005,656	7,705,721	6,985,283
Classroom Trust Fund	5319	8,232,275	10,625,320	10,426,050
Educ Screening Prog	5324	952,791	900,000	970,000
Vocational Tech Aid	5332	102,491	100,000	100,000
Evidence-Based Reading Grant	5342	37,700	-	-
Resid. Placement Excess	5369	30,531	30,000	30,000
Other State Revenue	5397	7,822	40,000	40,000
TOTAL STATE SOURCES		**$ 48,528,257**	**$ 48,170,291**	**$ 53,553,401**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2025/26

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2023/24	ESTIMATED CURRENT YEAR 2024/25	BUDGET NEXT YEAR 2025/26
FEDERAL SOURCES				
ROTC Reimbursement	5418	143,099	130,000	130,000
Medicaid	5412	181,373	180,000	180,000
ARP - ESSER III	5422	3,866,358	2,619,869	-
CRRSA - ESSER II	5423	419,625	-	-
CRRSA - GEER II	5426	46,227	-	-
Voc. Ed. Carl Perkins	5427	176,222	178,788	50,000
ECSE-Federal	5442	80,217	80,217	80,217
ARP - IDEA ECSE	5443	11,458	-	-
Title I	5451	900,850	591,951	750,000
Title IV	5461	62,987	-	-
Title III Eng. Lang. Acq	5462	75,135	43,392	90,000
Title II Classroom Size Reduction	5465	305,351	181,656	250,000
Title Ii D ARRA	5468	671	-	-
Other Fed	5497	93,516	73,754	75,000
TOTAL FEDERAL SOURCES		**$ 6,363,088**	**$ 4,079,627**	**$ 1,605,217**
TOTAL REVENUES		**$ 281,634,270**	**$ 298,554,846**	**$ 318,851,156**
OTHER REVENUE SOURCES				
Other Non-Current Sources	5650-99	33,141	81,357	24,000
Transportation	5841,5842	76,559	774,999	600,000
TOTAL OTHER REVENUE SOURCES		**$ 109,700**	**$ 856,356**	**$ 624,000**
****TOTAL ALL SOURCES****		**$ 281,743,970**	**$ 299,411,202**	**$ 319,475,156**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES BUDGET COMPARISON
2025/26

SOURCE	OBJECT CODE	ESTIMATED 2024/25	BUDGET 2025/26	Variance $	Variance %
LOCAL SOURCES					
Current Taxes	5111	$ 204,163,322	$ 214,366,055	$ 10,202,733	5.00%
Delinquent Taxes	5112	(800,795)	(2,585,487)	(1,784,692)	222.87%
Sales Taxes	5113	26,252,949	26,721,368	468,419	1.78%
Financial Institution Tax	5114	224,999	225,000	1	0.00%
M&M Surtaxes	5115	17,645,639	18,356,199	710,560	4.03%
In Lieu Of Tax	5116	145,113	152,462	7,349	5.06%
Day Tuition	5121	262,178	225,000	(37,178)	-14.18%
Investment Earnings	5141	7,016,031	5,551,363	(1,464,668)	-20.88%
CNS Pupil Sales	5151	3,761,102	3,624,981	(136,121)	-3.62%
CNS Adult Sales	5161	61,931	59,127	(2,804)	-4.53%
CNS Non Program	5165	3,583,139	3,370,906	(212,233)	-5.92%
Admissions	5171	127,300	127,300	-	0.00%
Enterprise Activities	5174	778	750	(28)	-3.60%
Student Activities	5179	4,300,000	4,361,875	61,875	1.44%
Community Services	5180	15,867,170	17,182,492	1,315,322	8.29%
VICC Cost Of Educ Reimb	5197	4,571,859	3,759,057	(812,802)	-17.78%
Miscellaneous Local Rev	5191,4,5,6,8,9	490,841	1,009,000	518,159	105.57%
TOTAL LOCAL SOURCES		**$ 287,673,556**	**$ 296,507,448**	**$ 8,833,892**	**3.07%**
COUNTY SOURCES					
Fines, Forfeit & Escheat	5211	190,980	187,207	(3,773)	-1.98%
State Assessed Util	5221	4,182,193	4,140,369	(41,824)	-1.00%
TOTAL COUNTY SOURCES		**$ 4,373,173**	**$ 4,327,576**	**$ (45,597)**	**-1.04%**
STATE SOURCES					
Foundation Formula	5311	23,055,012	29,188,272	6,133,260	26.60%
Transportation	5312	5,714,238	5,813,796	99,558	1.74%
ECSE-State And Homebound	5313-5314	7,705,721	6,985,283	(720,438)	-9.35%
Classroom Trust Fund	5319	10,625,320	10,426,050	(199,270)	-1.88%
Educ Screening Prog	5324	900,000	970,000	70,000	7.78%
Vocational Terch Aid	5332	100,000	100,000	-	0.00%
Food Service - State	5333	-	41,530	41,530	100.00%
Resid. Placement Excess	5369	30,000	30,000	-	0.00%
Other State Revenue	5397	92,000	92,000	-	0.00%
TOTAL STATE SOURCES		**$ 48,222,291**	**$ 53,646,931**	**$ 5,424,640**	**11.25%**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES BUDGET COMPARISON
2025/26

SOURCE	OBJECT CODE	ESTIMATED 2024/25	BUDGET 2025/26	Variance $	Variance %
FEDERAL SOURCES					
ROTC Reimbursement	5418	130,000	130,000	-	0.00%
Medicaid	5412	180,000	180,000	-	0.00%
ARP - ESSER III	5422	2,619,869	-	(2,619,869)	-100.00%
Voc. Ed. Carl Perkins	5427	178,788	50,000	(128,788)	-72.03%
ECSE-Federal	5442	80,217	80,217	-	0.00%
Food Service - Federal	5445-5446	1,849,593	1,866,655	17,062	0.92%
Title I	5451	591,951	750,000	158,049	26.70%
Title III Eng. Lang. Acq	5462	43,392	90,000	46,608	107.41%
Title II Classroom Size Reduction	5465	181,656	250,000	68,344	37.62%
Other Fed	5497	73,754	75,000	1,246	1.69%
TOTAL FEDERAL SOURCES		**$ 5,929,220**	**$ 3,471,872**	**$ (2,457,348)**	**-41.44%**
TOTAL REVENUES		**$ 346,198,240**	**$ 357,953,827**	**$ 11,755,587**	**3.40%**
OTHER REVENUE SOURCES					
Other Non-Current Sources	5650-99	84,249	25,200	(59,049)	-70.09%
Transporation	5841,5842	774,999	600,000	(174,999)	-22.58%
TOTAL OTHER REVENUE SOURCES		**$ 859,248**	**$ 625,200**	**$ (234,048)**	**-27.24%**
****TOTAL ALL SOURCES****		**$ 347,057,488**	**$ 358,579,027**	**$ 11,521,539**	**3.32%**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2025/26

SOURCE	OBJECT CODE	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
LOCAL SOURCES						
Current Taxes	5111	$ 179,503,554	$ 188,148,070	$ 203,844,953	$ 204,163,322	$ 214,366,055
Delinquent Taxes	5112	(284,029)	1,045,285	(1,684,205)	(800,795)	(2,585,487)
Sales Taxes	5113	23,077,402	24,906,738	25,616,179	26,252,949	26,721,368
Financial Institution Tax	5114	422,441	307,097	207,938	224,999	225,000
M&M Surtaxes	5115	15,707,872	15,664,518	16,872,006	17,645,639	18,356,199
In Lieu Of Tax	5116	148,790	123,626	187,357	145,113	152,462
Day Tuition	5121	214,678	262,178	359,767	262,178	225,000
Investment Earnings	5141	1,314,060	5,158,180	8,108,215	7,016,031	5,551,363
CNS Pupil Sales	5151	1,588	4,229,361	3,943,308	3,761,102	3,624,981
CNS Adult Sales	5161	74,572	62,205	63,858	61,931	59,127
CNS Non Program	5165	1,580,551	2,866,318	3,362,257	3,583,139	3,370,906
Admissions	5171	146,583	126,771	127,300	127,300	127,300
Enterprise Activities	5174	54,853	39,688	29,208	778	750
Student Activities	5179	4,328,626	4,552,011	4,691,674	4,300,000	4,361,875
Community Services	5180	12,842,940	13,749,719	13,933,631	15,867,170	17,182,492
Gifts	5192	11	-	-	-	-
Grants	5193	6,644	1,500	-	-	-
VICC Cost Of Educ Reimb	5197	7,065,641	6,845,345	4,821,654	4,571,859	3,759,057
Miscellaneous Local Rev	5191,4,5,6,8,9	1,890,520	928,707	1,101,318	490,841	1,009,000
TOTAL LOCAL SOURCES		**$ 248,097,295**	**$ 269,017,319**	**$ 285,586,417**	**$ 287,673,556**	**$ 296,507,448**
COUNTY SOURCES						
Fines, Forfeit and Escheat	5211	84,647	208,166	276,802	190,980	187,207
State Assessed Util	5221	3,672,086	3,983,373	3,945,516	4,182,193	4,140,369
County Stock Insur Fund	5222	68,774	4,526	-	-	-
TOTAL COUNTY SOURCES		**$ 3,825,507**	**$ 4,196,065**	**$ 4,222,318**	**$ 4,373,173**	**$ 4,327,576**
STATE SOURCES						
Foundation Formula	5311	27,721,562	27,192,470	27,064,826	23,055,012	29,188,272
Transportation	5312	1,746,968	4,721,074	5,094,166	5,714,238	5,813,796
ECSE-State And Homebound	5313-5314	6,100,287	6,437,052	7,005,656	7,705,721	6,985,283
Classroom Trust Fund	5319	8,029,994	7,946,840	8,232,275	10,625,320	10,426,050
Educ Screening Prog	5324	642,396	833,809	952,791	900,000	970,000
Vocational Terch Aid	5332	78,348	108,867	102,491	100,000	100,000
Food Service - State	5333	101,635	46,267	41,546	-	41,530
Evidence-Based Reading Grant	5342	-	-	37,700	-	-
Resid. Placement Excess	5369	20,286	15,421	30,531	30,000	30,000
Other State Revenue	5397	851,481	481,465	843,309	92,000	92,000
TOTAL STATE SOURCES		**$ 45,292,956**	**$ 47,783,264**	**$ 49,405,291**	**$ 48,222,291**	**$ 53,646,931**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2025/26

SOURCE	OBJECT CODE	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
FEDERAL SOURCES						
ROTC Reimbursement	5418	143,435	104,847	143,099	130,000	130,000
Medicaid	5412	154,184	180,004	181,373	180,000	180,000
ARP - ESSER III	5422	590,097	2,787,532	3,866,358	2,619,869	-
CRRSA - ESSER II	5423	1,783,967	1,639,803	419,625	-	-
CARES - ESSER	5424	835,506	14,734	-	-	-
CARES - GEER	5425	47,942	1,774	-	-	-
CRRSA - GEER II	5426	-	-	46,689	-	-
Voc. Ed. Carl Perkins	5427	174,344	188,011	176,222	178,788	50,000
ECSE-Federal	5442	69,661	90,002	80,217	80,217	80,217
ARP - IDEA ECSE	5443	-	56,085	11,458	-	-
Food Service - Federal	5445-5446	11,563,419	3,016,093	2,677,451	1,849,593	1,866,655
Title I	5451	918,412	785,510	900,850	591,951	750,000
Title IV	5461	71,698	77,185	62,987	-	-
Title III Eng. Lang. Acq	5462	91,455	90,640	75,135	43,392	90,000
Title II Classroom Size Reduction	5465	269,583	312,908	305,351	181,656	250,000
Title Ii D ARRA	5468	-	-	671	-	-
School Age Comm Prgm Grnt	5472	165,522	-	-	-	-
FEMA	5477	161,677	-	-	-	-
Other Fed	5497	(60,247)	140,180	109,147	73,754	75,000
TOTAL FEDERAL SOURCES		**$ 16,980,655**	**$ 9,485,309**	**$ 9,056,631**	**$ 5,929,220**	**$ 3,471,872**
TOTAL REVENUES		**$ 314,196,413**	**$ 330,481,956**	**$ 348,270,656**	**$ 346,198,240**	**$ 357,953,827**
OTHER REVENUE SOURCES						
Premiums Bond Sales	51441	911,466	-	-	-	-
Sale Of Bonds	5611	15,995,000	-	-	-	-
Other Non-Current Sources	5650-99	9,841	62,035	35,184	84,249	25,200
Area Voc/Cont Ed Serv	5811, 5820-30	52,023	724,403	-	-	-
Transportation	5841,5842	18,383	168,254	76,559	774,999	600,000
TOTAL OTHER REVENUE SOURCES		**$ 16,986,712**	**$ 954,692**	**$ 111,743**	**$ 859,248**	**$ 625,200**
****TOTAL ALL SOURCES****		**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**

ROCKWOOD R-VI SCHOOL DISTRICT
SALARIES AND BENEFITS BY FUND

Fund	Object	Fund Object	Actual 2021/22	Actual 2022/23	Actual 2023/24	ESTIMATED 2024/25	Budget 2025/26
110	6111	Regular Salaries	$ 396,119	$ 209,071	$ 347,189	$ 361,208	$ 384,151
110	6112	Budget Recapture	-	-	-	-	(1,400,000)
110	6121	Subst-Other Pt Teach Sal	36,510	40,316	31,739	87,009	153,220
110	6131	Supplemental Pay	938,543	1,196,157	1,075,933	1,311,922	2,018,264
110	6151	Classified Salaries- Reg	33,757,739	34,293,074	35,539,027	37,611,984	39,543,610
110	6155	Classified Overtime Pay	540,037	752,644	859,619	872,215	875,000
110	6161	Class Salaries- Part-Time	51,168	53,460	103,299	132,981	140,783
110	6171	Class Emp Unused Sick Pay	309,530	187,256	284,178	422,176	250,000
110	6211	Teachers Retirement	358,359	373,394	396,717	408,523	589,043
110	6221	Nonteacher Retirement	2,484,046	2,502,283	2,583,639	2,818,635	2,961,044
110	6231	Fed Ins Contr Act (Fica)	2,031,920	2,084,188	2,182,603	2,228,854	2,311,402
110	6232	Medicare (Non-Cert)	500,535	513,613	534,016	544,668	586,582
110	6241	Employee Insurance	6,249,164	7,176,880	6,685,084	7,529,409	7,585,695
110	6261	Workmens Comp Insurance	1,133,010	1,016,955	1,106,766	1,895,434	2,084,979
110	6271	Unemployment Compensation	8,247	34,034	10,551	32,964	25,000
110	6282	Uniforms	35,580	30,997	35,291	63,288	48,028
General Fund Total			**48,830,504**	**50,464,321**	**51,775,651**	**56,321,270**	**58,156,801**
120	6151	Classified Salaries- Reg	2,781,742	3,025,407	3,289,826	3,356,496	3,775,352
120	6155	Classified Overtime Pay	11,843	6,238	6,025	7,603	8,563
120	6161	Class Salaries- Part-Time	115,661	110,353	148,786	144,346	158,780
120	6211	Teachers Retirement	5,678	3,109	3,079	2,902	3,192
120	6221	Nonteacher Retirement	212,502	228,928	245,340	250,615	281,813
120	6231	Fed Ins Contr Act (Fica)	175,883	190,728	208,642	213,484	239,982
120	6232	Medicare (Non-Cert)	41,134	44,606	48,795	49,882	56,074
120	6241	Employee Insurance	446,867	453,968	442,643	430,861	487,725
120	6261	Workmens Comp Insurance	(21,036)	29,024	62,904	40,119	49,500
120	6282	Uniforms	7,647	22,969	19,304	13,656	40,476
Child Nutrition Services Total			**3,777,922**	**4,115,330**	**4,475,344**	**4,509,965**	**5,101,457**
140	6111	Regular Salaries	-	356	1,894	-	-
140	6121	Subst-Other Pt Teach Sal	16,048	20,752	20,405	14,820	15,561
140	6131	Supplemental Pay	252,714	263,808	312,920	272,164	285,773
140	6155	Classified Overtime Pay	727	2,264	2,028	-	-
140	6161	Class Salaries- Part-Time	101	-	118	-	-
140	6211	Teachers Retirement	22,962	22,692	26,619	21,248	22,310
140	6221	Nonteacher Retirement	2,900	3,065	3,715	2,201	2,311
140	6231	Fed Ins Contr Act (Fica)	7,511	8,964	11,051	10,228	10,739
140	6232	Medicare (Non-Cert)	3,876	4,140	4,971	4,231	4,443
140	6241	Employee Insurance	-	359	463	-	-
Student Activites Total			**306,838**	**326,402**	**384,185**	**324,892**	**341,137**
160	6111	Regular Salaries	1,053,437	1,296,851	1,342,373	1,352,939	1,411,253
160	6121	Subst-Other Pt Teach Sal	114,754	69,541	75,548	79,599	81,703
160	6131	Supplemental Pay	105,208	131,365	101,621	75,475	102,692
160	6151	Classified Salaries- Reg	4,117,785	4,252,947	4,141,286	4,361,042	4,688,655
160	6155	Classified Overtime Pay	120,079	115,173	71,925	51,673	108,043
160	6161	Class Salaries- Part-Time	2,351,580	2,477,838	2,789,041	3,065,610	3,521,062
160	6211	Teachers Retirement	249,442	269,671	279,166	274,385	214,748
160	6221	Nonteacher Retirement	352,079	368,073	364,517	392,536	411,943
160	6231	Fed Ins Contr Act (Fica)	414,492	436,271	443,318	476,468	543,700
160	6232	Medicare (Non-Cert)	111,549	117,716	120,819	129,311	153,845
160	6241	Employee Insurance	898,108	936,312	921,901	972,831	1,001,961
Community Education Total			**9,888,514**	**10,471,757**	**10,651,516**	**11,231,869**	**12,239,605**

ROCKWOOD R-VI SCHOOL DISTRICT
SALARIES AND BENEFITS BY FUND

Fund	Object	Fund Object	Actual 2021/22	Actual 2022/23	Actual 2023/24	ESTIMATED 2024/25	Budget 2025/26
200	6111	Regular Salaries	115,426,954	118,395,191	120,583,624	121,230,291	127,544,915
200	6112	Budget Recapture	-	-	-	-	(2,500,000)
200	6121	Subst-Other Pt Teach Sal	2,059,572	2,365,459	2,497,823	2,463,165	2,832,166
200	6131	Supplemental Pay	2,945,907	3,143,854	3,467,402	4,264,557	4,395,029
200	6141	Unused Leave / Sick Pay	1,170,165	1,111,102	1,450,069	1,297,921	1,400,000
200	6151	Classified Salaries- Reg	207,410	222,377	142,317	57,685	60,513
200	6155	Classified Overtime Pay	4,103	5,310	3,268	2,785	-
200	6211	Teachers Retirement	18,756,315	19,234,445	19,661,714	20,313,035	21,220,398
200	6221	Nonteacher Retirement	18,226	29,984	18,640	26,348	33,299
200	6231	Fed Ins Contr Act (Fica)	189,912	220,182	219,087	203,474	248,623
200	6232	Medicare (Non-Cert)	1,687,587	1,736,328	1,772,310	1,701,799	1,777,923
200	6241	Employee Insurance	16,219,797	20,502,661	20,768,834	23,195,966	23,298,934
Teacher Fund Total			**158,685,949**	**166,966,891**	**170,585,088**	**174,757,026**	**180,311,800**
Total Salary and Benefit Expense			**$ 221,489,728**	**$ 232,344,701**	**$ 237,871,784**	**$ 247,145,022**	**$ 256,150,800**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2025/26

Dept	Description	Actual 2021/22	Actual 2022/23	Actual 2023/24	ESTIMATED 2024/25	Budget 2025/26	Change Increase/(Decrease) $	Change Increase/(Decrease) %
	District Wide							
0000	District Wide	$ 59,814,567	$ 47,438,321	$ 53,533,585	$ 33,125,928	$ 30,445,297	$ (2,680,631)	-8.09%
	Total District Wide	**59,814,567**	**47,438,321**	**53,533,585**	**33,125,928**	**30,445,297**	**(2,680,631)**	**-8.09%**
	School Safety							
6091	Safety	168,704	1,196,964	1,714,088	1,519,577	1,656,811	137,234	9.03%
		168,704	**1,196,964**	**1,714,088**	**1,519,577**	**1,656,811**	**137,234**	**9.03%**
	Admin/Superintendent/B.O.E.							
1099	Central Administration	44,609	36,921	41,717	62,219	54,199	(8,020)	-12.89%
5200	Superintendents Office	1,907,836	1,987,793	2,090,906	2,135,528	2,228,592	93,064	4.36%
5210	Board Of Education	80,774	93,738	214,894	139,847	125,000	(14,847)	-10.62%
5220	Superintendent Search	24,642	2,220	473	1,379	-	(1,379)	-100.00%
7110	Educational Access	480,285	450,391	520,280	490,009	913,544	423,535	86.43%
8260	Nurses	315,037	377,682	445,728	417,505	438,028	20,523	4.92%
	Total Admin/Superintendent/B.O.E.	**2,853,181**	**2,948,745**	**3,313,998**	**3,246,487**	**3,759,363**	**512,876**	**15.80%**
	Instructional/School Allocation							
1000	General Instruction	133,988,368	139,096,699	139,940,432	145,893,604	152,415,980	6,522,376	4.47%
1010	Business Education	4,354	6,100	6,842	5,855	6,300	445	7.60%
1020	Instructional Technology	244,455	262,701	205,007	232,849	240,685	7,836	3.37%
1040	Foreign Language	6,623	7,068	6,684	9,317	8,030	(1,287)	-13.81%
1050	Guidance	5,173,824	5,342,769	5,511,442	5,631,509	5,890,652	259,143	4.60%
1060	Family and Consumer Studies	67,469	80,878	70,590	83,611	80,860	(2,751)	-3.29%
1070	Industrial Technology	18,437	19,135	18,977	21,381	20,800	(581)	-2.72%
1080	Language Arts	18,686	11,835	14,385	13,570	21,020	7,450	54.90%
1090	Library	2,531,271	2,570,513	2,508,790	2,690,135	2,780,532	90,397	3.36%
1100	Math	9,398	10,392	81,961	111,600	117,171	5,571	4.99%
1110	Music	2,352,537	2,519,235	2,577,029	2,935,390	3,070,189	134,799	4.59%
1120	Nurse	2,396,021	2,496,593	2,543,455	2,822,773	2,914,296	91,523	3.24%
1130	Physical Education	30,614	27,714	30,994	31,888	35,134	3,246	10.18%
1140	Reserve Officer Training Corp	366,638	292,816	390,943	409,405	429,552	20,147	4.92%
1150	Science	74,873	78,346	69,505	92,039	89,770	(2,269)	-2.47%
1160	Social Studies	4,460	7,330	8,031	7,571	10,925	3,354	44.30%
1170	Special School District	675	619	706	769	700	(69)	-8.97%
1180	Writing Center	439	-	-	-	-	-	
1200	Community Services	-	85	47	16	100	84	525.00%
1210	Performing Arts	3,540	1,885	4,146	4,210	3,105	(1,105)	-26.25%
1220	Instructional Media	20,430	42,413	19,515	19,328	32,000	12,672	65.56%
1230	Art	136,112	154,800	193,748	191,826	163,005	(28,821)	-15.02%
1300	Yearbook	3,964	3,874	3,565	4,750	4,610	(140)	-2.95%
1320	Speech	1,038	2,300	2,065	3,055	2,400	(655)	-21.44%
1330	Drama	40,671	42,174	39,459	57,666	4,611	(53,055)	-92.00%
1340	School Newspaper	6,700	7,306	5,951	8,134	9,925	1,791	22.02%
1350	Academic Stretch	350	346	341	278	450	172	61.87%
1360	Journalism	8,855	12,369	7,976	7,303	9,900	2,597	35.56%
1400	Staff Development	45,071	47,383	78,987	46,641	103,336	56,695	121.56%
1420	Production Center	43,272	48,813	60,083	51,571	65,500	13,929	27.01%
1450	Broadcast Journalism	1,973	1,880	2,226	1,656	2,300	644	38.89%
	Total Instructional/School Allocation	**147,601,116**	**153,196,371**	**154,403,885**	**161,389,700**	**168,533,838**	**7,144,138**	**4.43%**
	Extra-Curr. Act/School Spon.							
1460	CO-Curricular Activities	61,800	81,028	82,455	71,860	104,240	32,380	45.06%
1461	CO-Curricular Elementary	10,463	17,245	16,986	13,198	19,902	6,704	50.80%
1470	Supplemental - Instruction	21,365	17,441	15,415	24,738	18,552	(6,186)	-25.01%
1480	Supplemental Non-Athletic Act	23,556	17,306	24,298	25,004	32,463	7,459	29.83%
1490	Supplemental Athletic	437,016	514,569	548,213	796,398	630,464	(165,934)	-20.84%
1500	Athletics	208,960	459,897	500,864	446,539	1,091,805	645,266	144.50%
1510	Cross Country	33,986	29,965	29,394	35,648	-	(35,648)	-100.00%
1520	Football	112,645	91,390	96,603	116,073	-	(116,073)	-100.00%
1530	Girls Golf	13,963	17,666	17,559	24,709	-	(24,709)	-100.00%
1540	Boys Soccer	42,192	22,893	21,410	30,548	-	(30,548)	-100.00%
1550	Softball	27,106	24,619	22,300	26,783	-	(26,783)	-100.00%
1560	Girls Tennis	7,195	7,336	8,771	11,975	-	(11,975)	-100.00%
1570	Boys Volleyball	36,220	18,162	14,475	14,804	-	(14,804)	-100.00%
1580	Water Polo	21,914	12,293	10,275	8,991	-	(8,991)	-100.00%
1590	Boys Basketball	60,457	29,816	32,557	36,511	-	(36,511)	-100.00%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2025/26

Dept	Description	Actual 2021/22	Actual 2022/23	Actual 2023/24	ESTIMATED 2024/25	Budget 2025/26	Change Increase/(Decrease) $	Change Increase/(Decrease) %
1600	Girls Basketball	36,687	30,912	33,613	31,747	-	(31,747)	-100.00%
1610	Boys Swimming	13,776	12,327	9,276	11,156	-	(11,156)	-100.00%
1620	Wrestling	63,984	59,645	56,967	83,271	-	(83,271)	-100.00%
1621	Girls Wrestling	2,409	2,596	6,523	2,926	-	(2,926)	-100.00%
1630	Baseball	45,748	29,414	27,521	20,455	-	(20,455)	-100.00%
1640	Boys Golf	25,517	27,390	27,602	22,391	-	(22,391)	-100.00%
1650	Girls Soccer	31,090	17,408	17,339	16,089	-	(16,089)	-100.00%
1660	Boys Tennis	5,808	10,793	9,707	7,607	-	(7,607)	-100.00%
1670	Boys Track	33,281	28,606	36,563	21,221	-	(21,221)	-100.00%
1680	Girls Track	32,556	26,709	25,906	17,245	-	(17,245)	-100.00%
1700	First Aid	6,607	6,623	6,963	7,570	-	(7,570)	-100.00%
1720	Cheerleading	9,382	10,234	10,638	9,489	-	(9,489)	-100.00%
1730	Drill Teams (Poms)	6,063	9,897	12,683	14,520	-	(14,520)	-100.00%
1740	Girls Swimming	7,691	5,138	3,302	7,609	13	(7,596)	-99.83%
1750	Girls Volleyball	16,841	11,518	16,623	21,110	-	(21,110)	-100.00%
1760	Marching Band	168,116	278,699	307,396	429,759	477,577	47,818	11.13%
1770	Flags	1,868	1,868	1,491	3,306	-	(3,306)	-100.00%
1780	Field Hockey	16,424	15,507	8,567	8,640	-	(8,640)	-100.00%
1790	Girls Lacrosse	19,970	13,300	12,267	17,048	-	(17,048)	-100.00%
1800	Girls Field Hockey	1,867	3,073	1,085	5,446	-	(5,446)	-100.00%
2000	Extracurricular	2,987,139	3,150,625	3,446,058	4,340,401	4,556,002	215,601	4.97%
2010	Speech and Debate	377	1,097	1,935	2,203	-	(2,203)	-100.00%
	Total Extra-Curr. Act/School Spon.	**4,652,038**	**5,115,004**	**5,521,600**	**6,784,988**	**6,931,018**	**146,030**	**2.15%**
	Exec Directors							
5310	Asst Supt Learning and Support	34,116	34,202	70,351	267,486	191,056	(76,430)	-28.57%
5320	Exec Dir Elementary Schools	106,882	110,801	115,563	97,471	201,054	103,583	106.27%
5330	Supervision of Schools	89,386	100,696	120,626	77,983	139,127	61,144	78.41%
	Total Exec Directors	**230,383**	**245,698**	**306,540**	**442,940**	**531,237**	**88,297**	**19.93%**
	Special School Distict							
5540	Rw Special Ed/504/Homebound	1,075,340	1,214,345	1,490,983	1,211,471	1,232,116	20,645	1.70%
	Total Special School District	**1,075,340**	**1,214,345**	**1,490,983**	**1,211,471**	**1,232,116**	**20,645**	**1.70%**
	Curriculum							
4000	Curriculum Director	3,956,855	4,214,724	4,277,943	4,296,128	4,810,706	514,578	11.98%
4010	Health and Physical Education	159,603	167,241	228,692	218,291	354,062	135,771	62.20%
4020	STEM	30,015	46,215	27,890	45,184	77,102	31,918	70.64%
4030	World Language	101,593	69,710	134,353	220,355	778,285	557,930	253.20%
4040	Virtual Learning	-	148,887	153,572	143,100	149,380	6,280	4.39%
4060	Mathematics - Primary	237,334	986,149	95,950	136,872	5,298,892	5,162,020	3771.42%
4065	Mathematics - Secondary	480,625	274,189	298,470	1,936,688	1,160,302	(776,386)	-40.09%
4070	Fine Arts - Vocal Music	408,372	573,161	464,272	729,915	791,913	61,998	8.49%
4080	Social Studies	839,072	75,178	960,339	2,013,761	660,072	(1,353,689)	-67.22%
4081	Social Studies K-5	-	-	-	36,446	77,583	41,137	112.87%
4090	Language Arts - 6-12	264,183	139,329	134,193	148,436	357,120	208,684	140.59%
4100	Lang Arts K-5	177,432	1,353,255	1,095,209	910,017	583,846	(326,171)	-35.84%
4110	Language Arts - Speech	7,049	14,032	19,317	13,964	25,000	11,036	79.03%
4120	Fine Arts - Visual Arts	264,470	222,117	203,727	140,854	301,738	160,884	114.22%
4130	Science - Secondary	279,264	28,873	1,735,008	182,331	641,850	459,519	252.02%
4150	Science - Primary	17,260	22,550	27,368	18,082	680,513	662,431	3663.48%
4160	Testing and Assessment	386,586	428,641	439,196	362,698	540,987	178,289	49.16%
4200	Fine Arts - Theatre Arts	38,743	52,167	54,533	119,569	289,366	169,797	142.01%
4210	Character Education	12,089	17,172	11,500	15,154	22,950	7,796	51.45%
4220	Continuous Improvement	349,625	239,020	287,373	523,454	505,827	(17,627)	-3.37%
4230	Practical Arts - FACS	16,803	30,649	38,068	35,779	112,785	77,006	215.23%
4240	K-5 Reading Interventions	1,688,813	2,105,154	2,508,814	180,177	229,175	48,998	27.19%
4260	Social Workers	1,473,727	1,981,226	2,082,429	2,180,845	2,107,338	(73,507)	-3.37%
4261	Student Behavioralist	-	217,271	317,793	331,834	353,023	21,189	6.39%
4270	Counseling and Prevention	305,929	181,101	163,347	234,539	132,558	(101,981)	-43.48%
4320	Practical Arts - Ind Techn	468,759	225,814	263,444	341,947	437,420	95,473	27.92%
4380	Practical Arts - Business Ed	26,829	41,240	27,212	74,308	135,087	60,779	81.79%
4400	Library	152,083	394,878	138,781	170,712	200,594	29,882	17.50%
4410	Library Implementation	392,065	360,146	328,718	476,179	556,227	80,048	16.81%
4500	CEIS	52,023	431,629	506,586	348,766	365,460	16,694	4.79%
4800	TAG K-12	563,380	607,898	601,510	612,836	660,209	47,373	7.73%
5140	Pathway Wellness Center	-	1,080,172	1,320,719	1,382,780	1,464,886	82,106	5.94%
5160	Summer School (5-12)	489,568	557,523	607,413	538,589	622,885	84,296	15.65%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2025/26

Dept	Description	Actual 2021/22	Actual 2022/23	Actual 2023/24	ESTIMATED 2024/25	Budget 2025/26	Change Increase/(Decrease) $	Change Increase/(Decrease) %
5170	Individual Learning Center	(178,802)	236	22	-	-	-	
5180	Summer School (K-4)	221,531	328,364	399,502	193,270	372,597	179,327	92.79%
5350	Full Day Kindergarten	67,969	158,396	144,106	81,079	83,960	2,881	3.55%
6200	Early Child Special Education	6,588,186	7,091,223	7,788,786	8,403,500	8,539,061	135,561	1.61%
8060	ESOL (Eng Sprks Othr Lang)	1,975,258	2,210,371	2,339,233	2,689,836	2,871,915	182,079	6.77%
8140	Partners In Education	467,161	504,335	532,301	540,495	589,942	49,447	9.15%
8500	Audio-Visual Tech	-	-	139	-	-	-	
	Total Curriculum	**22,781,451**	**27,580,235**	**30,757,827**	**31,028,770**	**37,942,616**	**6,913,846**	**22.28%**
	Staff Development							
5000	Professional Development	349,008	535,428	618,598	693,947	860,100	166,153	23.94%
	Total Staff Development	**349,008**	**535,428**	**618,598**	**693,947**	**860,100**	**166,153**	**23.94%**
	Community Ed							
8090	Adult Education & Literacy	-	-	170	-	-	-	
8010	ECDA- General	118,604	123,909	112,552	131,181	132,528	1,347	1.03%
8020	ECDA- Parents As Teachers	600,475	692,444	868,069	932,499	1,029,177	96,678	10.37%
8030	ECDA - Screening	154,176	162,156	202,543	190,581	202,804	12,223	6.41%
8110	Comm Education Services	921,024	1,286,618	2,976,836	1,685,540	1,527,610	(157,930)	-9.37%
8120	Adventure Club	4,790,770	5,076,012	4,957,818	4,994,760	6,965,642	1,970,882	39.46%
8125	District Wide Events	8,145	27,352	30,354	20,244	43,858	23,614	116.65%
8130	Community Recreation	3,030,517	4,211,515	4,723,695	5,194,032	5,776,237	582,205	11.21%
8170	Pre-School	2,625,549	2,748,388	2,930,430	2,911,348	2,942,417	31,069	1.07%
8200	Crestview Pool	91	-	-	-	-	-	
8280	Theater Tech Support	265,427	317,291	239,454	250,903	264,442	13,539	5.40%
8310	Summer School Enrich Program	39,254	53,544	35,313	20,974	143,918	122,944	586.17%
8320	Comm Ed After School	141,178	153,000	170,219	206,203	205,000	(1,203)	-0.58%
8350	Babler Org Group Camp	350,455	99,184	103,101	123,761	220,870	97,109	78.46%
	Total Community Ed	**13,045,663**	**14,951,414**	**17,350,554**	**16,662,026**	**19,454,503**	**2,792,477**	**16.76%**
	Human Resources							
5100	Human Resources	1,725,127	1,863,530	1,743,312	1,876,354	1,945,386	69,032	3.68%
	Total Human Resources	**1,725,127**	**1,863,530**	**1,743,312**	**1,876,354**	**1,945,386**	**69,032**	**3.68%**
	Administrative Services							
5150	Administration Services	1,504,022	200,039	228,365	313,953	259,938	(54,015)	-17.20%
5530	Transportation	7,490,065	10,330,161	7,778,314	9,179,303	9,302,243	122,940	1.34%
7400	Warehouse	452,532	581,440	532,588	584,130	719,491	135,361	23.17%
	Total Administrative Services	**9,446,619**	**11,111,639**	**8,539,267**	**10,077,386**	**10,281,672**	**204,286**	**2.03%**
	Facilities Services/ACQ							
9000	Facility Services Admin	1,191,838	1,268,939	1,287,323	1,355,622	1,373,705	18,083	1.33%
9010	Fac Services Custodial	8,974,557	8,577,458	8,226,391	9,418,962	9,613,338	194,376	2.06%
9020	Fac Srvcs Building Maintenance	5,001,907	5,209,659	5,606,217	6,335,063	6,687,172	352,109	5.56%
9030	Fac Srvcs Grounds Maintenance	1,775,895	1,769,135	1,749,316	1,667,489	1,702,976	35,487	2.13%
9040	Fac Services Construction	47,467	58,247	56,463	63,388	75,800	12,412	19.58%
9500	Fac Srvcs Capital Project	256,061	1,636,268	4,676,040	3,464,680	2,690,999	(773,681)	-22.33%
	Total Facilities Services/ACQ	**17,247,724**	**18,519,706**	**21,601,749**	**22,305,204**	**22,143,990**	**(161,214)**	**-0.72%**
	Finance/Purchasing							
5500	Finance	1,229,980	1,169,859	1,679,371	1,445,201	1,355,596	(89,605)	-6.20%
5520	Purchasing	268,015	386,370	590,214	1,030,759	858,753	(172,006)	-16.69%
	Total Finance/Purchasing	**1,497,994**	**1,556,229**	**2,269,585**	**2,475,960**	**2,214,349**	**(261,611)**	**-10.57%**
	Technology							
4600	Information Systems	950,083	1,008,276	1,071,310	1,214,793	1,202,532	(12,261)	-1.01%
4610	Instructional Tech CD	1,065,500	866,589	889,468	969,054	1,014,964	45,910	4.74%
4620	Technology Support	4,935,718	4,824,995	5,593,735	4,537,415	5,490,155	952,740	21.00%
4630	Information Technology Dept	172,175	181,681	170,038	185,057	192,992	7,935	4.29%
	Total Technology	**7,123,475**	**6,881,540**	**7,724,550**	**6,906,319**	**7,900,643**	**994,324**	**14.40%**
	Communications/P.R.							
7750	Communications - Pub Relations	932,967	970,016	968,952	1,247,134	1,212,504	(34,630)	-2.78%
7760	Comm Audio-Visual	82,164	89,432	93,516	100,598	104,730	4,132	4.11%
7790	Comm Print-Publish	131,809	121,571	136,841	134,587	147,198	12,611	9.37%
	Total Communications/P.R.	**1,146,939**	**1,181,020**	**1,199,309**	**1,482,319**	**1,464,432**	**(17,887)**	**-1.21%**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2025/26

Dept	Description	Actual 2021/22	Actual 2022/23	Actual 2023/24	ESTIMATED 2024/25	Budget 2025/26	Change Increase/(Decrease) $	Change Increase/(Decrease) %
	Food Service							
7600	Child Nutrition Admin	7,705,308	7,624,455	8,649,410	9,451,961	10,578,089	1,126,128	11.91%
7620	CNS - Catering	67,647	72,420	78,311	2,284	87,957	85,673	3751.01%
7640	CNS - Babler Park	73,899	74,262	75,637	-	-	-	
7650	CNS- Summer School	33,187	24,380	50,961	-	53,193	53,193	100.00%
	Total Food Service	**7,880,042**	**7,795,517**	**8,854,319**	**9,454,245**	**10,719,239**	**1,264,994**	**13.38%**
	Self-Funded Activities							
1980	Non-Student Activities	1,772	1,660	953	700	1,200	500	71.43%
1990	Student Activities	3,562,451	4,274,731	4,613,728	3,959,123	4,086,114	126,991	3.21%
8154	Parking	98,174	87,698	90,223	57,798	60,735	2,937	5.08%
	Total Self-Funded Activites	**3,662,397**	**4,364,089**	**4,704,904**	**4,017,621**	**4,148,049**	**130,428**	**3.25%**
	State/Federal Programs							
6040	State Gifted (Regular)	4,476,314	4,540,743	4,490,061	4,870,366	5,098,157	227,791	4.68%
7030	Title I	969,080	844,301	948,155	768,440	800,000	31,560	4.11%
7040	Carl Perkins	171,863	183,799	175,210	244,958	190,000	(54,958)	-22.44%
7045	CTE Base and Performance Grant	78,348	108,867	102,491	89,474	100,000	10,526	11.76%
7080	T-V ESEA Innovative Ed	-	-	-	1,771	196	(1,575)	-88.93%
7090	T-IIA Professional Development	31,008	67,566	42,556	2,382	53,575	51,193	2149.16%
7220	T-IIA Instr (CSR)	233,934	251,491	252,474	258,652	238,979	(19,673)	-7.61%
7290	T-II.D Enh Ed Tech	-	-	-	163	18	(145)	-88.96%
7350	T-III English Language Acq	89,513	88,689	73,438	107,520	100,000	(7,520)	-6.99%
7430	Drug Free Comm Grant	120,390	51,458	99,946	100,335	120,447	20,112	20.04%
7460	CARES	2,442,084	4,426,244	4,111,839	843,786	9,067	(834,719)	-98.93%
7470	Hazard Mitigation Grant	161,677	-	-	-	-	-	
	Total State/Federal Programs	**8,774,212**	**10,563,160**	**10,296,172**	**7,287,847**	**6,710,439**	**(577,408)**	**-7.92%**
	Bond Issues							
9704	2018 Bond Issue (Fac)	231,939	-	-	-	-	-	
9707	2019 Bond Issue (Fac)	6,266,912	2,830,801	1,297,508	-	-	-	
9708	2019 Bond Issue (Tech)	3,582,378	1,332,111	1,232,950	-	-	-	
	Total Bond Issues	**10,081,228**	**4,162,912**	**2,530,458**	**-**	**-**	**-**	
	Prop 3 Funding							
9430	Prop 3 - Maintenance	-	-	-	7,280,881	28,440,308	21,159,427	290.62%
9431	Prop 3 - Safety and Security	-	-	-	665,432	2,050,000	1,384,568	208.07%
9432	Prop 3 - Technology	-	-	-	5,841,026	5,952,472	111,446	1.91%
	Total Prop 3 Funding	**-**	**-**	**-**	**13,787,339**	**36,442,780**	**22,655,441**	
	Total Expenditures	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 39,541,450**	**11.78%**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY OBJECT GROUP

Worsening > 10%
Improving > 10%

OBJECT GROUP	DESCRIPTION	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	CHANGE $	CHANGE %
6111	Regular Salaries	$ 116,876,510	$ 119,901,469	$ 122,275,080	$ 122,944,438	$ 125,440,319	$ 2,495,881	2.03%
6121	Subst-Other PT Teach Sal	2,226,884	2,496,067	2,625,514	2,644,593	3,082,650	438,057	16.56%
6131	Supplemental Pay	4,242,372	4,735,184	4,957,876	5,924,118	6,801,758	877,640	14.81%
6141	Early Retirement	1,170,165	1,111,102	1,450,069	1,297,921	1,400,000	102,079	7.86%
6151	Classified Salaries- Reg	40,864,676	41,793,805	43,112,455	45,387,207	48,068,130	2,680,923	5.91%
6155	Classified Overtime Pay	676,789	881,629	942,866	934,276	991,606	57,330	6.14%
6161	Class Salaries- Part-Time	2,518,510	2,641,650	3,041,244	3,342,937	3,820,625	477,688	14.29%
6171	Class Emp Unused Sick Pay	309,530	187,256	284,178	422,176	250,000	(172,176)	-40.78%
6211	Teachers Retirement	19,392,756	19,903,311	20,367,295	21,020,093	22,049,691	1,029,598	4.90%
6221	Nonteacher Retirement	3,069,753	3,132,333	3,215,852	3,490,335	3,690,410	200,075	5.73%
6231	Fed Ins Contr Act (FICA)	2,819,719	2,940,333	3,064,702	3,132,508	3,354,446	221,938	7.08%
6232	Medicare (Non-Cert)	2,344,681	2,416,403	2,480,912	2,429,891	2,578,867	148,976	6.13%
6241	Employee Insurance	23,813,937	29,070,181	28,818,925	32,129,067	32,374,315	245,248	0.76%
6261	Workmens Comp Insurance	1,111,974	1,045,979	1,169,670	1,935,553	2,134,479	198,926	10.28%
6271	Unemployment Compensation	8,247	34,034	10,551	32,964	25,000	(7,964)	-24.16%
6282	Uniforms	43,227	53,966	54,595	76,944	88,504	11,560	15.02%
6311	Instruction Services	1,478,228	1,397,055	1,696,375	1,892,090	1,512,843	(379,247)	-20.04%
6312	Instr Program Imp Service	488,034	423,801	502,317	501,129	568,654	67,525	13.47%
6313	Pupil Services	25,698	27,042	39,650	40,992	30,000	(10,992)	-26.81%
6314	Staff Services	100	90	400	-	1,200	1,200	100.00%
6315	Audit Services	30,000	30,000	30,000	85,654	68,000	(17,654)	-20.61%
6316	Data Processing Services	705,825	298,108	329,316	470,637	447,156	(23,481)	-4.99%
6317	Legal Services	333,717	209,178	199,952	242,292	275,000	32,708	13.50%
6318	Election Services	48,083	59,958	174,622	92,497	80,000	(12,497)	-13.51%
6319	Other Professional Services	1,044,518	1,042,574	933,484	790,712	760,687	(30,025)	-3.80%
6331	Cleaning Services	1,363	2,785	2,298	824	2,100	1,276	154.85%
6332	Repairs And Maintenance	2,210,680	2,640,461	3,114,451	3,305,322	5,876,849	2,571,527	77.80%
6333	Rentals- Land and Buildings	67,518	70,124	80,837	121,560	116,201	(5,359)	-4.41%
6334	Rentals- Equipment	352,026	326,822	359,741	333,425	323,259	(10,166)	-3.05%
6335	Water And Sewer	573,759	818,454	965,945	948,715	933,350	(15,365)	-1.62%
6336	Trash Removal	195,111	201,585	244,775	282,599	239,667	(42,932)	-15.19%
6339	Other Property Services	497,038	511,313	750,608	781,871	796,838	14,967	1.91%
6341	Contr Transp To-From Schl	518,560	784,722	903,763	858,683	700,000	(158,683)	-18.48%
6342	Nonroute Contract Transp	156,511	276,901	308,762	216,392	385,468	169,076	78.13%
6343	Admin Development	195,246	338,745	755,513	737,466	1,429,450	691,984	93.83%
6345	Mileage	134,234	177,606	187,950	203,011	233,729	30,718	15.13%
6347	Meeting Expenses	-	-	-	-	200	200	100.00%
6351	Property Insurance	818,784	1,095,507	1,255,021	1,624,503	1,786,953	162,450	10.00%
6352	Liability Insurance	47,908	402,139	1,079,130	1,380,641	1,518,704	138,063	10.00%
6353	Fidelity Bond Premium	100	100	100	91	100	9	9.89%
6361	Communication	825,067	657,400	518,932	605,320	890,756	285,436	47.15%
6362	Advertising	57,404	79,161	109,699	232,064	184,734	(47,330)	-20.40%
6363	Printing And Binding	96,960	103,748	109,532	132,105	131,942	(163)	-0.12%
6366	Telephone- Long Distance	-	-	16	-	-	-	
6371	Dues And Memberships	302,561	289,213	322,331	474,978	353,771	(121,207)	-25.52%
6391	Other Purchased Services	4,582,953	6,278,597	6,882,602	6,851,040	7,323,231	472,191	6.89%
6398	Other Expenses	-	1,479	447	-	-	-	

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY OBJECT GROUP

Worsening > 10%
Improving > 10%

OBJECT GROUP	DESCRIPTION	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	CHANGE $	CHANGE %
6410	General Supplies	7,890,686	8,514,595	8,383,655	8,721,758	9,271,197	549,439	6.30%
6412	Technology Related Supplies	4,362,936	3,092,133	2,756,169	3,039,565	960,969	(2,078,596)	-68.38%
6413	Non-Travel Meals And Food	444,971	636,712	709,964	557,687	523,683	(34,004)	-6.10%
6419	Misc-Material and Supplies	9,578	10,995	11,596	8,499	1,350	(7,149)	-84.12%
6431	Textbooks	304,056	1,131,607	2,874,124	4,093,136	6,674,963	2,581,827	63.08%
6441	Library Books	326,767	559,568	300,219	363,766	351,519	(12,247)	-3.37%
6451	Resource Materials	189,808	279,696	214,769	258,025	992,644	734,619	284.71%
6461	Warehouse Inventory Adjustment	(18,901)	(33,114)	(21,109)	-	-	-	
6471	Food Supplies	3,278,678	2,549,707	2,598,832	2,326,208	3,085,273	759,065	32.63%
6473	Food Supplies Non-Program	460,619	545,414	722,686	671,464	780,939	109,475	16.30%
6481	Electric	3,883,221	4,108,588	4,207,960	4,508,654	4,775,000	266,346	5.91%
6482	Gas- Natural	729,230	840,465	587,766	750,000	940,000	190,000	25.33%
6486	Gasoline-Diesel	76,438	73,372	57,065	64,960	70,000	5,040	7.76%
6487	Diesel Fuel	342,721	305,110	194,129	152,749	300,000	147,251	96.40%
6489	Unleaded Gas	645,672	734,980	720,595	640,721	835,000	194,279	30.32%
6491	Other Sply-Matrl	5,404	7,744	10,068	8,649	11,000	2,351	27.18%
6521	Buildings	2,591,173	1,787,004	4,365,085	1,506,933	7,463,620	5,956,687	395.29%
6531	Imp Other Than Buildings	3,823,322	2,038,063	1,433,865	4,416,959	6,211,948	1,794,989	40.64%
6541	Regular Equipment	4,815,790	5,321,434	7,820,533	13,695,400	26,732,101	13,036,701	95.19%
6542	Equip- Instr Apparatus	545,099	306,160	442,360	395,940	184,000	(211,940)	-53.53%
6543	Technology-Related Hardware	1,909	12,330	84,602	23,845	72,000	48,155	201.95%
6551	Vehicles (Except Buses)	63,010	567,836	308,847	493,321	647,000	153,679	31.15%
6552	Vehicles - School Buses	1,176,867	3,717,323	878,895	2,164,265	1,888,190	(276,075)	-12.76%
6591	Other Capital Outlay	-	-	-	63,700	-	(63,700)	-100.00%
6610	Redemption Of Principal	40,545,000	28,400,000	33,905,000	13,300,000	17,250,000	3,950,000	29.70%
6621	Int-Serial Bonds	7,112,703	5,926,350	5,011,565	3,176,365	2,163,840	(1,012,525)	-31.88%
6623	Int-Lease-Purch Agrmnt	117,453	89,857	50,370	17,224	-	(17,224)	-100.00%
6631	Paying Agent Fees	155,283	8,567	115,325	5,000	10,000	5,000	100.00%
	TOTAL	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 39,541,450**	**11.78%**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY FUNCTION/PROGRAM

Worsening > 10%
Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	CHANGE $	CHANGE %
1111	Elementary	$ 53,043,299	$ 56,407,283	$ 57,047,360	$ 58,611,421	$ 55,690,077	$ (2,921,344)	-4.98%
1131	Middle/Junior High	29,628,160	30,949,655	33,000,731	36,766,835	34,366,143	(2,400,692)	-6.53%
1151	High School	41,883,940	43,756,371	45,443,099	49,076,108	49,813,270	737,162	1.50%
1191	Summer School	518,670	601,196	703,549	610,402	678,858	68,456	11.21%
1195	Virtual Instruction	534,768	685,369	388,785	501,570	474,380	(27,190)	-5.42%
1211	Gifted And Talented	4,960,170	5,091,298	5,009,747	5,435,480	5,721,683	286,203	5.27%
1221	Special Education	31,678	29,360	41,927	17,799	45,000	27,201	152.82%
1223	Coordinated Early Intervening	5,639	-	-	-	750	750	100.00%
1251	Supplemental Instruction	709,502	569,893	678,404	469,129	502,824	33,695	7.18%
1271	Bilingual	2,046,442	2,233,518	2,361,158	2,727,540	2,881,151	153,611	5.63%
1281	Early Childhood-Special Ed	6,072,763	6,526,127	6,919,018	7,508,083	7,841,912	333,829	4.45%
1321	Business Education	8,873	27,189	33,009	41,652	32,000	(9,652)	-23.17%
1331	Family and Consumer Sciences	83,318	15,655	8,383	59,688	51,000	(8,688)	-14.56%
1341	Health Sciences Education	36,902	57,330	70,326	83,839	80,000	(3,839)	-4.58%
1361	Skilled Technical Sciences Ed	24,253	3,853	7,981	-	-	-	
1371	Technology and Engineering	84,121	176,897	149,692	147,072	108,000	(39,072)	-26.57%
1411	Student Activities	6,602,632	7,465,871	8,088,015	8,493,991	8,964,286	470,295	5.54%
1421	School-Sponsored Athletic	1,875,124	2,176,690	2,276,912	3,020,874	2,937,358	(83,516)	-2.76%
1611	Adult Basic Education	-	-	170	-	-	-	
1911	Tuition To Other Districts In	127,268	121,149	140,687	148,186	144,500	(3,686)	-2.49%
1941	Contracted Education Services	624,392	619,935	656,417	728,198	670,000	(58,198)	-7.99%
2111	Attendance & Social Work	459,360	234,586	345,018	487,715	909,445	421,730	86.47%
2113	Social Work Services	1,594,117	1,616,150	1,767,160	1,927,022	2,060,896	133,874	6.95%
2122	Counseling Services	5,432,137	5,488,372	5,769,529	5,738,305	6,002,223	263,918	4.60%
2123	Appraisal Services	429,713	454,474	454,744	378,043	560,604	182,561	48.29%
2124	Information Services	-	-	98,589	103,957	108,503	4,546	4.37%
2125	Record Maintenance Services	483,613	525,215	533,883	539,397	561,198	21,801	4.04%
2126	Placement Services	-	-	25	162	200	38	23.46%
2131	Health Services Area Direction	91,133	73,411	112,913	82,886	85,838	2,952	3.56%
2132	Medical Services	590,099	419,206	352,916	149,740	-	(149,740)	-100.00%
2134	Nursing Services	2,958,164	3,032,802	3,159,504	3,390,983	3,522,275	131,292	3.87%
2139	Other Health Services	204	-	-	-	1,000	1,000	100.00%
2141	Psychological Srvcs Direction	465,455	700,340	776,429	810,677	866,500	55,823	6.89%
2142	Psychological Services	7,293	11,081	11,318	7,235	12,460	5,225	72.22%
2152	Speech Pathology Audiology	11,308	87,414	149,870	104,660	92,100	(12,560)	-12.00%
2162	Occupational Therapy Services	1,614	19,789	2,106	3,211	7,900	4,689	146.03%
2172	Physical Therapy Services	17,004	1,292	199,285	238,989	51,300	(187,689)	-78.53%
2191	Other Support Services Student	5,677	6,338	8,330	24,433	9,400	(15,033)	-61.53%
2211	Impr Inst Area Direction	933,420	896,858	908,150	875,597	979,546	103,949	11.87%
2212	Instruction - Curriculum Dev	6,437,686	7,826,701	7,378,740	7,829,977	12,174,528	4,344,551	55.49%
2213	Instructional Staff Training	760,503	971,303	1,171,218	981,168	1,151,828	170,660	17.39%
2214	Professional Development	326,260	535,973	575,916	847,236	883,750	36,514	4.31%
2222	School Library Services	3,077,698	3,327,167	2,979,040	3,338,903	3,539,353	200,450	6.00%
2223	Audiovisual Services	-	-	139	-	-	-	
2225	Instruction-Related Technology	3,108,026	2,597,798	3,788,419	4,071,644	3,420,985	(650,659)	-15.98%
2311	Board Of Education Services	524,234	392,505	545,783	558,654	717,790	159,136	28.49%
2321	Office Of The Superintendent	3,840,154	4,059,968	5,504,198	6,418,519	6,497,092	78,573	1.22%
2323	Staff Relations-Negotiations	6,848	194	2,470	12,162	3,360	(8,802)	-72.37%
2329	Other Executive Admin Services	12,619	23,617	15,920	19,180	25,000	5,820	30.34%
2331	Administrative Tech Services	533,007	461,351	-	-	-	-	
2411	Office Of The Principal	16,127,282	17,181,079	16,762,233	17,395,300	18,028,675	633,375	3.64%
2511	Business Support Direction	-	-	900	-	-	-	
2521	Fiscal Services Area Direction	1,195,565	1,129,701	1,638,018	1,267,482	1,304,986	37,504	2.96%
2523	Receiving and Disbursing Funds	20,685	31,026	30,900	42,467	41,200	(1,267)	-2.98%
2524	Payroll Services	69,981	76,413	72,227	105,662	70,620	(35,042)	-33.16%
2541	Operation-Maintenance of Plant	1,191,838	1,268,939	1,287,323	1,356,351	1,373,705	17,354	1.28%
2542	Care and Upkeep Of Buildings	20,852,847	21,403,391	21,448,995	25,056,460	27,873,342	2,816,882	11.24%
2543	Care and Upkeep Of Grounds	1,708,323	1,686,262	1,707,877	1,615,521	1,626,976	11,455	0.71%
2544	Care Upkeep Of Equipment	4,231,482	3,829,081	4,230,186	3,273,751	3,738,361	464,610	14.19%
2545	Vehicle Servicing - Non Buses	305,331	384,511	323,913	231,901	527,714	295,813	127.56%
2546	Security Services	999,113	1,354,259	1,776,213	1,530,205	1,692,811	162,606	10.63%
2551	Contracted Pupil Trnsp	150,711	277,461	310,962	-	-	-	
2552	Pupil Transportation Dist Own	8,061,314	11,091,404	8,431,515	9,255,039	9,446,900	191,861	2.07%
2555	Non-Hcap Trnsp To Other SD	518,479	784,773	903,763	862,217	700,000	(162,217)	-18.81%
2558	Non-Allowable Transp Expenses	47,942	1,405	-	-	-	-	
2559	ECSE Transport Services	461,562	426,645	489,740	504,944	510,699	5,755	1.14%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY FUNCTION/PROGRAM

Worsening > 10%
Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	CHANGE $	CHANGE %
2561	Food Services Area Direction	641,624	896,405	1,379,796	2,193,577	807,323	(1,386,254)	-63.20%
2562	Food Prep-Dispensing	7,329,965	6,899,112	7,474,523	7,260,667	9,911,916	2,651,249	36.52%
2572	Purchasing Services	396,811	425,591	453,440	525,017	493,753	(31,264)	-5.95%
2573	Warehouse-Distributing	439,996	497,436	467,298	530,513	556,777	26,264	4.95%
2574	Printing-Publishing	64,869	52,518	53,967	67,866	68,500	634	0.93%
2631	Information Services Direction	756,519	806,576	772,667	1,138,605	938,972	(199,633)	-17.53%
2632	Internal information	99,759	102,630	124,716	98,682	109,748	11,066	11.21%
2633	Public Information	206,182	195,549	225,786	292,205	304,162	11,957	4.09%
2639	Other Information Services	16,829	27,877	20,780	(7,857)	41,029	48,886	-622.20%
2642	Recruitment and Placement	47,143	146,880	92,480	80,670	72,536	(8,134)	-10.08%
2643	Human Resource Services	1,367,133	1,482,168	1,373,248	1,470,949	1,481,520	10,571	0.72%
2645	Health Services	25	1,823	2,950	1,194	1,200	6	0.50%
2649	Other Staff Services	11,458	35,188	11,117	33,280	26,500	(6,780)	-20.37%
2661	Data Processing Direction	4,140	1,723	1,888	1,879	10,000	8,121	432.20%
2664	Operations Services	619,313	649,281	679,660	642,350	671,807	29,457	4.59%
2669	Other Data-Processing Services	717,266	741,381	645,059	835,925	1,060,725	224,800	26.89%
3211	Community Rec Srvc Direction	2,805,082	4,005,559	4,585,292	5,001,934	5,655,886	653,952	13.07%
3311	Civic Services	225,526	205,956	135,184	192,098	170,351	(21,747)	-11.32%
3511	Early Childhood Program	3,498,803	3,726,897	4,113,594	4,165,609	4,306,926	141,317	3.39%
3611	Homeless and Other Disadvantag	649	458	7,703	2,959	1,000	(1,959)	-66.20%
3711	Non-Public Student Services	42,406	82,090	35,448	17,107	39,000	21,893	127.98%
3811	Custody and Care of Children	150,439	317,517	227,968	130,384	230,244	99,860	76.59%
3812	Afterschool Program	4,781,509	4,877,527	4,874,549	5,070,579	6,940,398	1,869,819	36.88%
3911	Other Community Services	1,791,914	2,059,690	3,607,958	2,474,792	2,587,297	112,505	4.55%
3912	Parental Involvement	16,786	10,579	7,749	1,141	20,000	18,859	1652.85%
4031	Arch-Eng-Legal-Bond Sale	159,141	73,513	5,308	-	-	-	
4051	Building Acq-Const-Impr	10,083,764	7,470,274	8,961,152	11,170,091	37,202,213	26,032,122	233.05%
5111	Principal-Bonded Indebtedness	40,545,000	28,400,000	33,905,000	13,300,000	17,250,000	3,950,000	29.70%
5211	Int-Bonded Indebtedness	7,112,703	5,926,350	5,011,565	3,176,365	2,163,840	(1,012,525)	-31.88%
5231	Interest - Lease Purchase	117,453	89,857	50,370	17,224	-	(17,224)	-100.00%
5311	Fees - Bonded Indebtedness	155,283	8,567	115,325	5,000	10,000	5,000	100.00%
	TOTAL	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 39,541,450**	**11.78%**



INFORMATIONAL SECTION

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
History

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1964 • District changed name to Rockwood District R-6

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

1966 • Kindergarten began.

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

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

ROCKWOOD R-VI SCHOOL DISTRICT
History

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

1975 • Preschool program begins.

1976 • Vandover becomes a Community & Preschool Center.

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

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

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

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

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

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

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

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

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

2003 • Early Childhood Center at Clarkson Valley built.

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

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

2011 • Rockwood launches Alumni Association.

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

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

ROCKWOOD R-VI SCHOOL DISTRICT
ENROLLMENT PROJECTION METHODOLOGY

Overview

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

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

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

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

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

Projection Methodologies

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

• Cohort Survival Method

Cohort survival projections use historic birth data and historic school enrollments to "age" a known population throughout the school grades. A "survival ratio" is developed and multiplied by the prior year's enrollment to determine the following year's totals. The result is a linear forecast that presumes the continuation of prior trends. This method is useful in areas where the population is stable, and there has been no significant fluctuation in enrollment or births from year to year. In some cases the survival ratio is adjusted where historic trends are not anticipated to repeat or continue.

• Live Birth Analysis

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

• Student Enrollment by Grade Analysis

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

• Age/Gender Demographic Study

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

• Land-Saturation and New Housing Development Analysis

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

• Migration/Change in Household Composition

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

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

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL ENROLLMENT - HISTORIC

	HISTORY							
Grade	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
K	1,357	1,363	1,268	1,153	1,312	1,170	1,153	1,121
1	1,348	1,403	1,454	1,206	1,293	1,351	1,196	1,181
2	1,462	1,395	1,456	1,385	1,298	1,345	1,378	1,208
3	1,474	1,500	1,446	1,435	1,493	1,352	1,353	1,410
4	1,471	1,508	1,564	1,408	1,487	1,510	1,376	1,359
5	1,520	1,518	1,535	1,539	1,487	1,524	1,501	1,389
SSD	87	92	92	93	85	99	100	109
Subtotal K-5	**8,719**	**8,779**	**8,815**	**8,219**	**8,455**	**8,351**	**8,057**	**7,777**
6	1,575	1,575	1,586	1,563	1,577	1,495	1,507	1,505
7	1,694	1,594	1,625	1,581	1,582	1,577	1,508	1,507
8	1,673	1,714	1,632	1,626	1,580	1,586	1,574	1,517
SSD	86	81	70	72	76	86	86	73
Subtotal 6-8	**5,028**	**4,964**	**4,913**	**4,842**	**4,815**	**4,744**	**4,675**	**4,602**
9	1,784	1,810	1,832	1,706	1,683	1,586	1,626	1,562
10	1,775	1,735	1,772	1,786	1,678	1,656	1,610	1,645
11	1,664	1,722	1,718	1,735	1,776	1,668	1,656	1,602
12	1,743	1,667	1,759	1,743	1,792	1,800	1,695	1,654
SSD	148	117	103	94	87	81	83	93
Subtotal 9-12	**7,114**	**7,051**	**7,184**	**7,064**	**7,016**	**6,791**	**6,670**	**6,556**
Grand Total	**20,861**	**20,794**	**20,912**	**20,125**	**20,286**	**19,886**	**19,402**	**18,935**

Rockwood Students Eligible for Free and Reduced Meals	**14%**	**13%**	**13%**	**12%**	**9%**	**12%**	**12%**	**tbd**
Missouri Students Eligible for Free and Reduced Meals	**51%**	**50%**	**49%**	**46%**	**42%**	**47%**	**48%**	**tbd**

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL ENROLLMENT FORECAST

SCHOOL	2023/24	2024/25			2025/26			2026/27			2027/28			2028/29			2029/30		
	Actual Enroll.	Enroll. w/o VICC	VICC	Actual Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.	Enroll. w/o VICC	VICC	Forecast Enroll.
BABLER	444	392	14	406	388	13	401	385	10	395	372	6	378	368	4	372	369	-	369
BALLWIN	430	418	5	423	406	4	410	419	4	423	429	2	431	444	-	444	438	-	438
BLEVINS	404	369	4	373	353	3	356	345	1	346	334	-	334	329	-	329	336	-	336
BOWLES	263	255	9	264	276	7	283	287	3	290	282	1	283	277	1	278	285	-	285
CHESTERFIELD	420	376	11	387	375	10	385	374	4	378	369	1	370	366	-	366	354	-	354
ELLISVILLE	496	463	12	475	473	9	482	470	7	477	451	1	452	446	1	447	446	-	446
EUREKA	503	517	1	518	548	1	549	566	1	567	570	1	571	581	-	581	581	-	581
FAIRWAY	364	337	8	345	326	5	331	316	1	317	291	1	292	294	-	294	294	-	294
GEGGIE	635	619	2	621	651	1	652	637	-	637	624	-	624	631	-	631	626	-	626
GREEN PINES	432	410	12	422	408	10	418	412	7	419	406	4	410	406	2	408	413	-	413
KEHRS MILL	567	547	4	551	532	4	536	519	-	519	493	-	493	492	-	492	491	-	491
KELLISON	378	340	5	345	340	3	343	327	2	329	325	1	326	324	1	325	319	-	319
POND	404	373	7	380	352	5	357	353	3	356	352	2	354	342	-	342	330	-	330
RIDGE MEADOWS	274	265	2	267	248	1	249	244	-	244	235	-	235	232	-	232	235	-	235
STANTON	317	291	11	302	268	9	277	256	4	260	242	3	245	241	3	244	245	-	245
UTHOFF VALLEY	422	405	11	416	412	8	420	396	5	401	399	3	402	401	1	402	404	-	404
WESTRIDGE	391	380	15	395	383	10	393	365	3	368	362	2	364	358	2	360	357	-	357
WILD HORSE	477	456	8	464	460	6	466	458	1	459	451	-	451	461	-	461	460	-	460
WOERTHER	436	412	11	423	403	9	412	391	6	397	377	5	382	375	1	376	377	-	377
TOTAL	**8,057**	**7,625**	**152**	**7,777**	**7,602**	**118**	**7,720**	**7,520**	**62**	**7,582**	**7,365**	**33**	**7,398**	**7,368**	**16**	**7,384**	**7,359**	**-**	**7,359**
CRESTVIEW	1,143	1,058	36	1,094	1,050	30	1,080	1,023	26	1,049	1,032	29	1,061	1,011	19	1,030	973	11	984
LASALLE	907	905	22	927	898	14	912	885	9	894	905	5	910	915	4	919	896	2	898
ROCKWOOD SOUTH	835	783	33	816	705	35	740	726	29	755	685	25	710	681	18	699	634	14	648
ROCKWOOD VALLEY	644	623	20	643	610	17	627	573	14	587	517	15	532	499	15	514	509	14	523
SELVIDGE	603	558	26	584	571	17	588	539	11	550	537	8	545	492	10	502	493	10	503
WILDWOOD	543	515	23	538	541	22	563	529	21	550	536	18	554	510	16	526	507	11	518
TOTAL	**4,675**	**4,442**	**160**	**4,602**	**4,375**	**135**	**4,510**	**4,275**	**110**	**4,385**	**4,211**	**100**	**4,311**	**4,108**	**82**	**4,190**	**4,012**	**62**	**4,074**
EUREKA	1,652	1,520	66	1,586	1,508	61	1,569	1,542	60	1,602	1,550	53	1,603	1,564	42	1,606	1,572	33	1,605
LAFAYETTE	1,662	1,557	116	1,673	1,544	95	1,639	1,517	77	1,594	1,538	57	1,595	1,501	43	1,544	1,449	40	1,489
MARQUETTE	2,141	1,999	100	2,099	2,000	96	2,096	2,033	92	2,125	1,963	71	2,034	1,922	66	1,988	1,901	50	1,951
ROCKWOOD SUMMIT	1,215	1,130	68	1,198	1,144	57	1,201	1,081	57	1,138	1,081	50	1,131	1,017	41	1,058	958	44	1,002
TOTAL	**6,670**	**6,206**	**350**	**6,556**	**6,196**	**309**	**6,505**	**6,173**	**286**	**6,459**	**6,133**	**231**	**6,364**	**6,004**	**192**	**6,196**	**5,879**	**167**	**6,046**
GRAND TOTAL SCHOOLS	**19,402**	**18,273**	**662**	**18,935**	**18,173**	**562**	**18,735**	**17,967**	**458**	**18,425**	**17,709**	**364**	**18,073**	**17,480**	**290**	**17,770**	**17,250**	**229**	**17,479**

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2025/26

REVENUE

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
REVENUE								
Incidental Fund	$ 82,432,685	$ 89,778,958	$ 90,165,123	$ 92,142,947	$ 103,687,605	$ 100,600,700	$ 101,004,053	$ 102,861,303
Child Nutrition Services	13,403,694	10,318,085	10,107,566	9,258,657	8,964,399	9,614,320	9,950,818	10,199,598
Student Activities	4,235,367	4,411,930	4,576,001	4,125,000	4,186,875	4,249,678	4,313,423	4,378,124
Other Activities	61,606	27,607	51,648	19,871	19,750	20,000	20,250	20,500
Community Education	14,165,643	14,340,687	14,824,744	15,966,117	17,374,752	17,982,868	18,477,398	18,939,331
GENERAL FUNDS	**114,298,994**	**118,877,267**	**119,725,081**	**121,512,592**	**134,233,381**	**132,467,566**	**133,765,942**	**136,398,856**
TEACHERS FUND	**163,073,340**	**170,545,229**	**180,622,446**	**179,302,784**	**180,908,971**	**181,878,091**	**187,125,282**	**187,026,606**
Building Fund	6,030,550	9,130,181	10,956,401	8,826,050	5,198,643	5,307,528	5,513,775	5,604,584
Prop 3 Fund	-	-	-	19,139,421	29,679,937	30,245,547	31,729,849	32,359,195
Capital Projects (Bond Issue)	64,921	181,016	16,590	-	-	-	-	-
BUILDING FUNDS	**6,095,471**	**9,311,196**	**10,972,992**	**27,965,471**	**34,878,580**	**35,553,075**	**37,243,624**	**37,963,779**
DEBT SERVICE FUND	**47,715,319**	**32,702,955**	**37,061,881**	**18,276,641**	**8,558,095**	**8,630,341**	**8,950,221**	**9,086,390**
TOTAL ALL FUNDS	**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**	**$ 358,529,073**	**$ 367,085,069**	**$ 370,475,631**

EXPENDITURES

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
EXPENDITURES								
Incidental Fund	$ 77,628,201	$ 81,442,083	$ 86,181,345	$ 94,329,882	$ 100,237,355	$ 102,372,470	$ 105,584,707	$ 109,072,274
Child Nutrition Services	7,847,366	7,539,362	8,154,655	7,906,416	10,719,239	9,815,699	10,010,520	10,209,227
Student Activities	3,533,751	4,099,391	4,333,643	3,886,079	4,080,385	4,141,592	4,203,718	4,266,773
Other Activities	10,845	22,300	13,666	11,301	19,456	19,750	20,048	20,349
Community Education	11,879,096	13,556,979	14,134,023	15,009,050	17,778,694	17,956,486	18,315,612	18,681,934
GENERAL FUNDS	**100,899,259**	**106,660,116**	**112,817,332**	**121,142,728**	**132,835,129**	**134,305,997**	**138,134,605**	**142,250,557**
TEACHERS FUND	**159,310,340**	**167,586,826**	**171,241,505**	**175,485,224**	**180,981,800**	**186,720,352**	**188,304,111**	**190,976,139**
Building Fund	3,053,395	9,677,095	12,960,395	8,879,772	5,634,329	4,855,140	5,155,140	5,355,140
Prop 3 Fund	-	-	-	13,787,339	36,442,780	30,225,000	31,725,000	32,325,000
Capital Projects (Bond Issue)	10,081,228	4,162,912	2,530,458	-	-	-	-	-
BUILDING FUNDS	**13,134,624**	**13,840,007**	**15,490,853**	**22,667,111**	**42,077,109**	**35,080,140**	**36,880,140**	**37,680,140**
DEBT SERVICE FUND	**47,812,985**	**34,334,918**	**38,925,594**	**16,481,365**	**19,423,840**	**12,117,465**	**8,148,353**	**8,357,553**
TOTAL ALL FUNDS	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 368,223,954**	**$ 371,467,209**	**$ 379,264,389**
ENDING FUND BALANCE	**$ 115,247,525**	**$ 124,262,306**	**$ 134,169,423**	**$ 145,450,483**	**$ 128,711,632**	**$ 119,016,751**	**$ 114,634,611**	**$ 105,845,853**

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

	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
REVENUES								
Local Sources								
Property Taxes	$ 195,498,627	$ 205,288,597	$ 219,428,048	$ 221,378,278	$ 230,514,229	$ 235,297,896	$ 245,738,574	$ 250,758,865
Sales Taxes	23,077,402	24,906,738	25,616,179	26,252,949	26,721,368	27,190,535	27,673,335	28,163,764
All Other Local	29,521,267	38,821,984	40,542,190	40,042,329	39,271,851	38,675,409	38,055,687	37,958,804
County Sources	3,825,507	4,196,065	4,222,318	4,373,173	4,327,576	4,610,608	4,568,108	4,535,056
State Sources								
Foundation Formula	35,751,555	35,139,309	35,297,100	33,680,332	39,614,322	38,059,342	36,184,660	33,968,603
All Other State	9,541,401	12,643,954	14,108,190	14,541,959	14,032,609	10,473,010	10,572,319	10,633,316
Federal Sources	16,980,655	9,485,309	9,056,631	5,929,220	3,471,872	3,596,986	3,667,054	3,750,858
Revenues	**314,196,413**	**330,481,956**	**348,270,656**	**346,198,240**	**357,953,827**	**357,903,786**	**366,459,737**	**369,769,266**
Bond Issue	15,995,000	-	-	-	-	-	-	-
Other Non Current	18,383	168,254	76,559	774,999	600,000	600,000	600,000	675,000
Other Sources	973,329	786,438	35,184	84,249	25,200	25,287	25,332	31,365
TOTAL REVENUE	**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**	**$ 358,529,073**	**$ 367,085,069**	**$ 370,475,631**
EXPENDITURES								
Salaries	$ 168,885,434	$ 173,748,162	$ 178,689,283	$ 182,897,666	$ 189,855,088	$ 193,980,085	$ 195,654,861	$ 198,658,391
Benefits	52,604,294	58,596,540	59,182,501	64,247,355	66,295,712	69,166,652	70,581,065	71,939,730
Purchased Services	15,787,987	18,544,668	21,858,567	23,206,613	26,970,842	27,567,915	28,766,899	30,021,392
Supplies	22,931,884	23,357,573	24,328,487	26,165,841	29,573,537	30,188,714	31,310,463	32,479,263
Capital/ Lease Payment	13,134,624	13,840,007	15,384,556	22,777,587	43,198,859	35,203,123	37,005,568	37,808,060
Debt Service	47,812,985	34,334,918	39,031,890	16,481,365	19,423,840	12,117,465	8,148,353	8,357,553
TOTAL EXPENDITURES	**$ 321,157,208**	**$ 322,421,866**	**$ 338,475,283**	**$ 335,776,428**	**$ 375,317,878**	**$ 368,223,954**	**$ 371,467,209**	**$ 379,264,389**
ENDING FUND BALANCE	**$ 115,247,525**	**$ 124,262,306**	**$ 134,169,423**	**$ 145,450,483**	**$ 128,711,632**	**$ 119,016,751**	**$ 114,634,611**	**$ 105,845,853**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2025/26

SOURCE	OBJECT CODE	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
LOCAL SOURCES						
Current Taxes	5111	$ 179,503,554	$ 188,148,070	$ 203,844,953	$ 204,163,322	$ 214,366,055
Delinquent Taxes	5112	(284,029)	1,045,285	(1,684,205)	(800,795)	(2,585,487)
Sales Taxes	5113	23,077,402	24,906,738	25,616,179	26,252,949	26,721,368
Financial Institution Tax	5114	422,441	307,097	207,938	224,999	225,000
M&M Surtaxes	5115	15,707,872	15,664,518	16,872,006	17,645,639	18,356,199
In Lieu Of Tax	5116	148,790	123,626	187,357	145,113	152,462
Day Tuition	5121	214,678	262,178	359,767	262,178	225,000
Investment Earnings	5141	1,314,060	5,158,180	8,108,215	7,016,031	5,551,363
CNS Pupil Sales	5151	1,588	4,229,361	3,943,308	3,761,102	3,624,981
CNS Adult Sales	5161	74,572	62,205	63,858	61,931	59,127
CNS Non Program	5165	1,580,551	2,866,318	3,362,257	3,583,139	3,370,906
Admissions	5171	146,583	126,771	127,300	127,300	127,300
Enterprise Activities	5174	54,853	39,688	29,208	778	750
Student Activities	5179	4,328,626	4,552,011	4,691,674	4,300,000	4,361,875
Community Services	5180	12,842,940	13,749,719	13,933,631	15,867,170	17,182,492
Gifts	5192	11	-	-	-	-
Grants	5193	6,644	1,500	-	-	-
VICC Cost Of Educ Reimb	5197	7,065,641	6,845,345	4,821,654	4,571,859	3,759,057
Miscellaneous Local Rev	5191,4,5,6,8,9	1,890,520	928,707	1,101,318	490,841	1,009,000
TOTAL LOCAL SOURCES		**$ 248,097,295**	**$ 269,017,319**	**$ 285,586,417**	**$ 287,673,556**	**$ 296,507,448**
COUNTY SOURCES						
Fines, Forfeit and Escheat	5211	84,647	208,166	276,802	190,980	187,207
State Assessed Util	5221	3,672,086	3,983,373	3,945,516	4,182,193	4,140,369
County Stock Insur Fund	5222	68,774	4,526	-	-	-
TOTAL COUNTY SOURCES		**$ 3,825,507**	**$ 4,196,065**	**$ 4,222,318**	**$ 4,373,173**	**$ 4,327,576**
STATE SOURCES						
Foundation Formula	5311	27,721,562	27,192,470	27,064,826	23,055,012	29,188,272
Transportation	5312	1,746,968	4,721,074	5,094,166	5,714,238	5,813,796
ECSE-State And Homebound	5313-5314	6,100,287	6,437,052	7,005,656	7,705,721	6,985,283
Classroom Trust Fund	5319	8,029,994	7,946,840	8,232,275	10,625,320	10,426,050
Educ Screening Prog	5324	642,396	833,809	952,791	900,000	970,000
Vocational Terch Aid	5332	78,348	108,867	102,491	100,000	100,000
Food Service - State	5333	101,635	46,267	41,546	-	41,530
Evidence-Based Reading Grant	5342	-	-	37,700	-	-
Resid. Placement Excess	5369	20,286	15,421	30,531	30,000	30,000
Other State Revenue	5397	851,481	481,465	843,309	92,000	92,000
TOTAL STATE SOURCES		**$ 45,292,956**	**$ 47,783,264**	**$ 49,405,291**	**$ 48,222,291**	**$ 53,646,931**
FEDERAL SOURCES						
ROTC Reimbursement	5418	143,435	104,847	143,099	130,000	130,000
Medicaid	5412	154,184	180,004	181,373	180,000	180,000
ARP - ESSER III	5422	590,097	2,787,532	3,866,358	2,619,869	-
CRRSA - ESSER II	5423	1,783,967	1,639,803	419,625	-	-
CARES - ESSER	5424	835,506	14,734	-	-	-
CARES - GEER	5425	47,942	1,774	-	-	-
CRRSA - GEER II	5426	-	-	46,689	-	-
Voc. Ed. Carl Perkins	5427	174,344	188,011	176,222	178,788	50,000
ECSE-Federal	5442	69,661	90,002	80,217	80,217	80,217
ARP - IDEA ECSE	5443	-	56,085	11,458	-	-
Food Service - Federal	5445-5446	11,563,419	3,016,093	2,677,451	1,849,593	1,866,655
Title I	5451	918,412	785,510	900,850	591,951	750,000

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2025/26

SOURCE	OBJECT CODE	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26
Title IV	5461	71,698	77,185	62,987	-	-
Title III Eng. Lang. Acq	5462	91,455	90,640	75,135	43,392	90,000
Title II Classroom Size Reduction	5465	269,583	312,908	305,351	181,656	250,000
Title Ii D ARRA	5468	-	-	671	-	-
School Age Comm Prgm Grnt	5472	165,522	-	-	-	-
FEMA	5477	161,677	-	-	-	-
Other Fed	5497	(60,247)	140,180	109,147	73,754	75,000
TOTAL FEDERAL SOURCES		**$ 16,980,655**	**$ 9,485,309**	**$ 9,056,631**	**$ 5,929,220**	**$ 3,471,872**
TOTAL REVENUES		**$ 314,196,413**	**$ 330,481,956**	**$ 348,270,656**	**$ 346,198,240**	**$ 357,953,827**
OTHER REVENUE SOURCES						
Premium Bond Sales	51441	911,466	-	-	-	-
Sale Of Bonds	5611	15,995,000	-	-	-	-
Other Non-Current Sources	5650-99	9,841	62,035	35,184	84,249	25,200
Area Voc/Cont Ed Serv	5811, 5820-30	52,023	724,403	-	-	-
Transportation	5841,5842	18,383	168,254	76,559	774,999	600,000
TOTAL OTHER REVENUE SOURCES		**$ 16,986,712**	**$ 954,692**	**$ 111,743**	**$ 859,248**	**$ 625,200**
****TOTAL ALL SOURCES****		**$ 331,183,125**	**$ 331,436,647**	**$ 348,382,400**	**$ 347,057,488**	**$ 358,579,027**

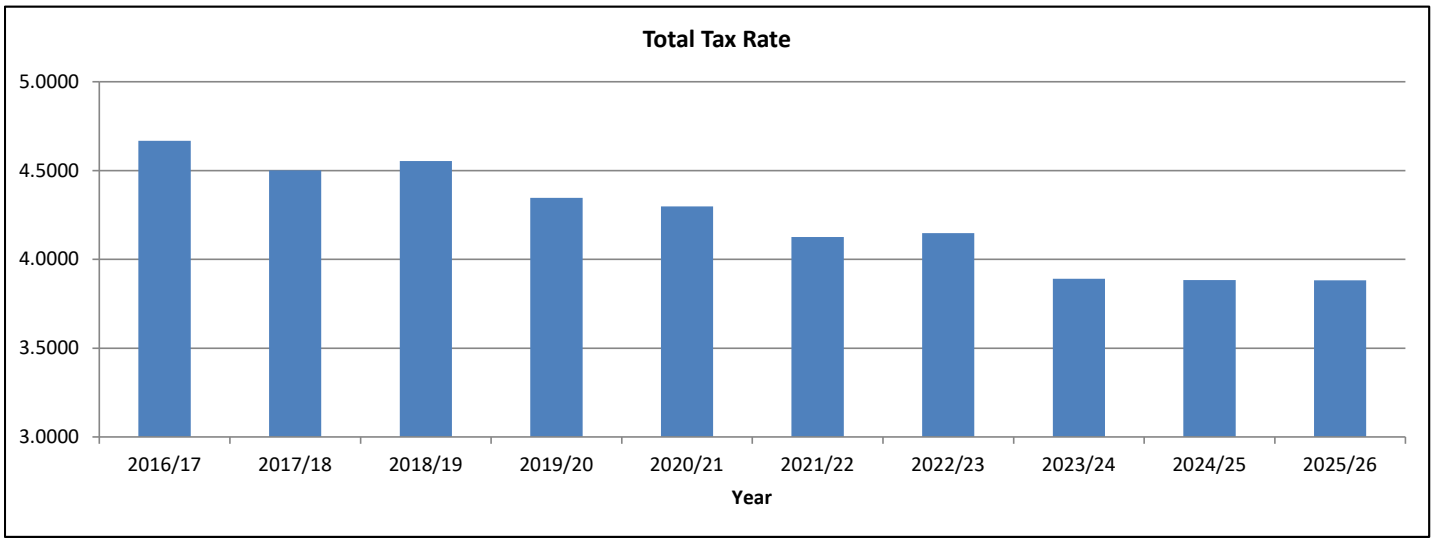


TAXES & ASSESSED VALUATION

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
ANALYSIS OF TOTAL TAX RATE

FUND	ACTUAL									BUDGET
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
General Fund	1.7394	1.6015	1.6193	1.5062	1.5951	1.5157	1.4975	1.2967	1.3236	1.4753
Special Revenue Fund	2.2064	2.1500	2.1846	2.1201	1.9834	1.8895	1.8908	1.8340	1.7990	1.6464
Capital Project Fund	0.0420	0.0700	0.0700	0.0400	0.0400	0.0400	0.0800	0.0800	0.4400	0.6200
Debt Service Fund	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.3200	0.1400
Total Adjusted Tax Rate	**4.6678**	**4.5015**	**4.5539**	**4.3463**	**4.2985**	**4.1252**	**4.1483**	**3.8907**	**3.8826**	**3.8817**



Local Tax revenue is derived by levy of the District's tax rate on each $100 of assessed valuation (established by the county assessor) of the real or personal property. The 2025/26 budgeted rate includes the communities approval of Proposition 3 in November 2023. Tax rates will be reviewed and finalized at a public hearing planned for a September 2025 Board meeting.

ROCKWOOD R-VI SCHOOL DISTRICT
IMPACT OF BUDGET ON TYPICAL DISTRICT TAXPAYER

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

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

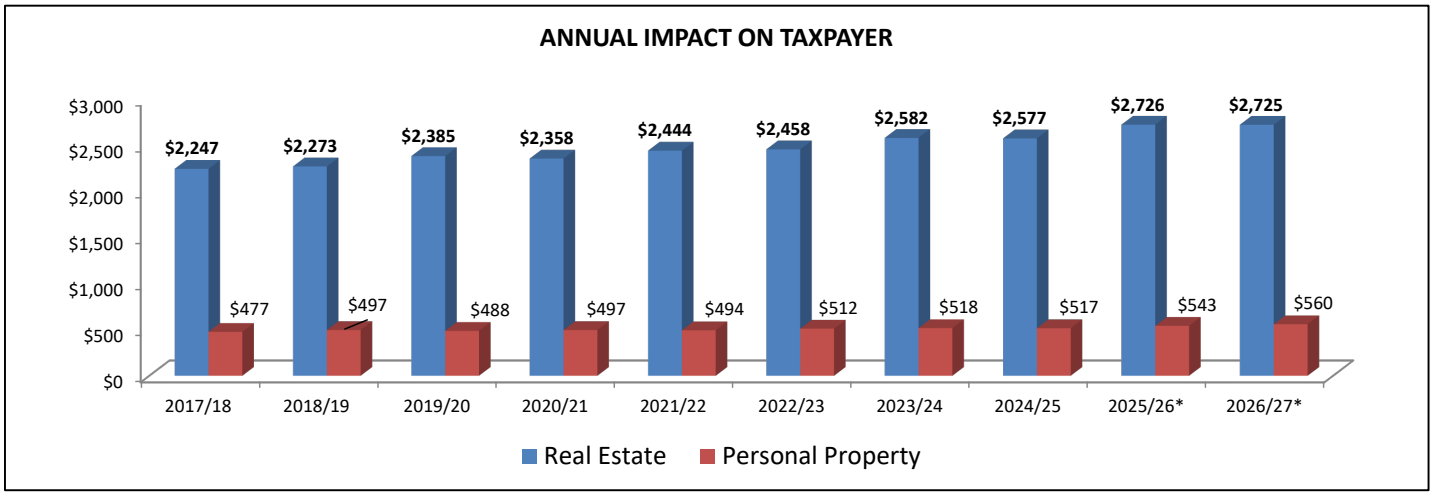
Property owners (both Real Estate and Personal Property) are taxed by the various taxing authorities (including the school district) in their county of residence. Tax levy rates (so much per $100 of assessed valuations) are set by the taxing authorities according the State law. Assessed valuations are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

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

	REAL ESTATE				PERSONAL PROPERTY					
Time Period	Median House Value	Assessed Value (19%)	Tax Rate per $100 of AV	Impact on Taxpayer**	Market Value of Average Pers. Prop.	Assessed Value (33%)	Tax Rate per $100 of AV	Impact on Taxpayer**	Total Impact On Taxpayer	% Change
Reassessment										
2017/18	262,690	49,911	4.5015	**$2,247**	32,094	10,591	4.5015	**$477**	**$2,724**	**15.9%**
2018/19	262,690	49,911	4.5539	**$2,273**	33,057	10,909	4.5539	**$497**	**$2,770**	**1.7%**
Reassessment										
2019/20	288,775	54,867	4.3463	**$2,385**	34,048	11,236	4.3463	**$488**	**$2,873**	**3.7%**
2020/21	288,775	54,867	4.2985	**$2,358**	35,070	11,573	4.2985	**$497**	**$2,855**	**-0.6%**
Reassessment										
2021/22	311,877	59,257	4.1252	**$2,444**	36,297	11,978	4.1252	**$494**	**$2,938**	**2.9%**
2022/23	311,877	59,257	4.1483	**$2,458**	37,386	12,337	4.1483	**$512**	**$2,970**	**1.1%**
Reassessment										
2023/24	349,302	66,367	3.8907	**$2,582**	40,377	13,324	3.8907	**$518**	**$3,100**	**4.4%**
2024/25	349,302	66,367	3.8826	**$2,577**	40,377	13,324	3.8826	**$517**	**$3,094**	**-0.2%**
Reassessment										
2025/26*	369,562	70,217	3.8817	**$2,726**	42,428	14,001	3.8817	**$543**	**$3,269**	**5.6%**
2026/27*	369,562	70,217	3.8805	**$2,725**	43,701	14,421	3.8805	**$560**	**$3,285**	**0.5%**

*** Year is estimated**

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



ANALYSIS OF ST. LOUIS COUNTY
ADJUSTED TOTAL TAX LEVY 2024/25

***Rockwood's total tax levy ranks 19th of 22**

District		
Riverview Gardens	$	5.9459
Hazelwood		5.7053
Jennings		5.3754
Maplewood-Richmond Heights		5.2169
Normandy Schools Collaborative		5.0340
Hancock Place		4.9400
Affton 101		4.9284
Ferguson-Florissant R-II		4.7035
Valley Park		4.6710
Ritenour		4.6605
Pattonville R-III		4.5743
Brentwood		4.5079
University City		4.3772
Webster Groves		4.2772
Clayton		4.2558
Bayless		4.0969
Mehlville R-IX		4.0070
Kirkwood R-VII		3.9098
Rockwood R-VI		3.8826
Parkway C-2		3.8673
Lindbergh Schools		3.8521
Ladue		3.7142
Average St. Louis County	**$**	**4.5683**

* Source: DESE FY 25 Data

ANALYSIS OF ST. LOUIS COUNTY
OPERATING TAX LEVY 2024/25

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

District		
Riverview Gardens	$	4.8067
Hazelwood		4.4653
Affton 101		4.4384
Ferguson-Florissant R-II		4.4365
Jennings		4.3854
Pattonville R-III		4.0843
Mehlville R-IX		3.8870
Maplewood-Richmond Heights		3.8669
Ritenour		3.8205
Clayton		3.7448
Webster Groves		3.7398
Valley Park		3.7300
Hancock Place		3.7200
Kirkwood R-VII		3.6398
University City		3.6392
Brentwood		3.6089
Rockwood R-VI		3.5626
Bayless		3.4649
Parkway C-2		3.3773
Normandy Schools Collaborative		3.2340
Lindbergh Schools		3.0191
Ladue		2.8542
Average St. Louis County	$	3.7966

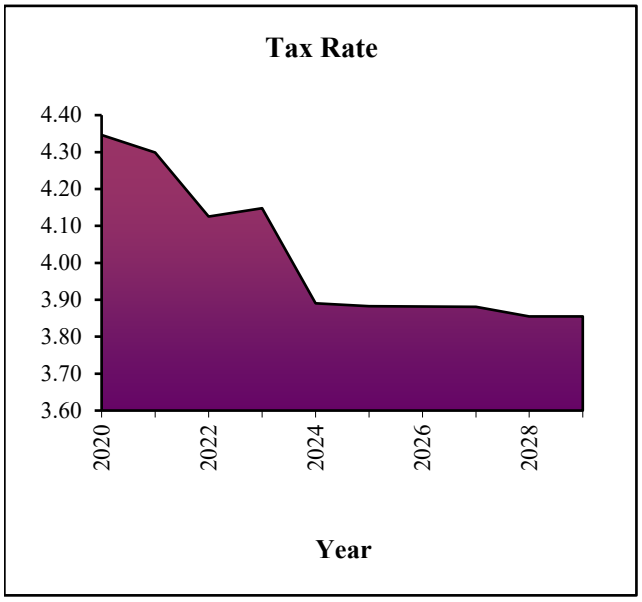
* Source: DESE FY 25 Data; includes Capital Projects Fund

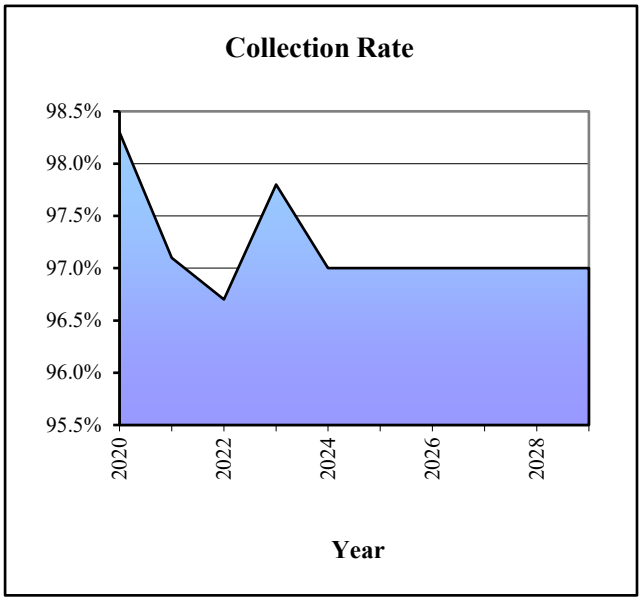
ROCKWOOD R-VI SCHOOL DISTRICT

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

Fiscal Year	Tax Rate	Collection Rate
2020	4.3463	98.3%
2021	4.2985	97.1%
2022	4.1252	96.7%
2023	4.1483	97.8%
2024	3.8907	97.1%
2025	3.8826	* 97.0%
2026	* 3.8817	* 97.0%
2027	* 3.8805	* 97.0%
2028	* 3.8545	* 97.0%
2029	* 3.8545	* 97.0%

* Estimated





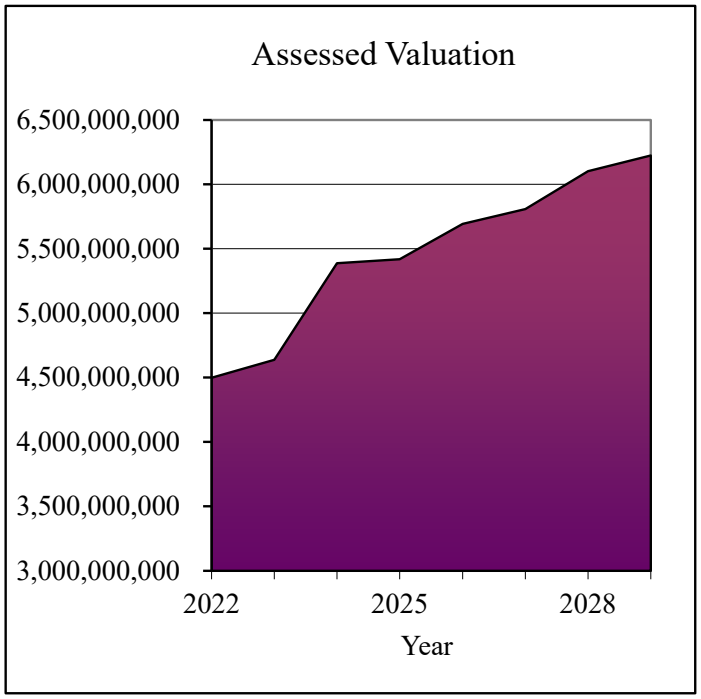
ROCKWOOD R-VI SCHOOL DISTRICT
ASSESSED VALUATIONS

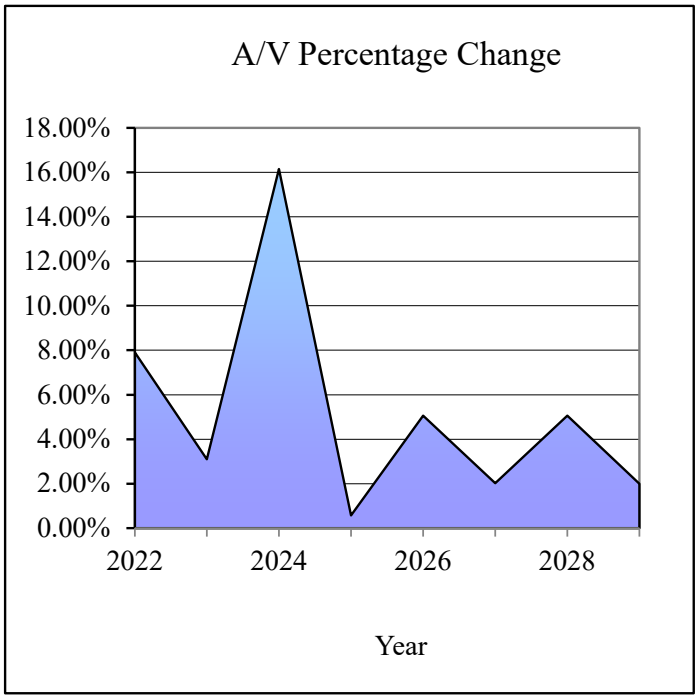
As established by the county assessor based on market value

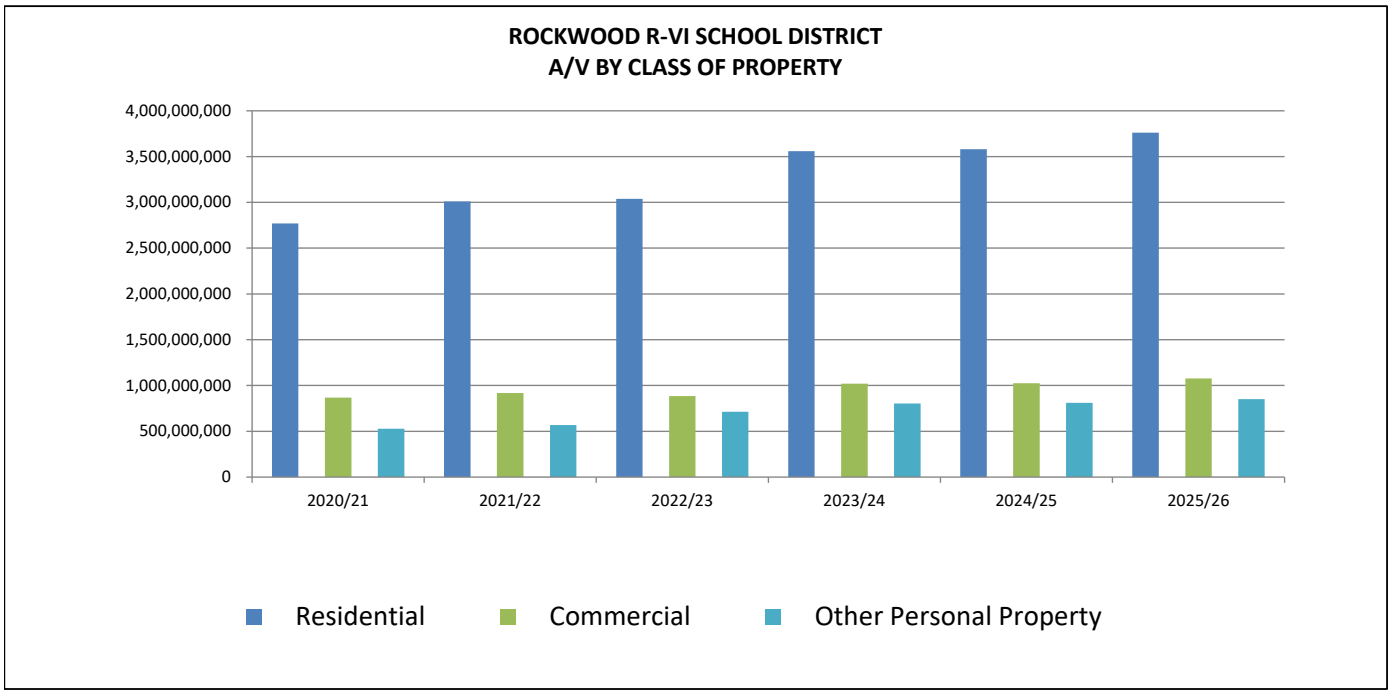
	Fiscal Year	Assessed Valuation	% of Change
Actual	2022	4,499,638,385	7.91%
Actual	2023	4,639,005,137	3.10%
Actual	2024	5,388,208,735	16.15%
Actual	2025	5,418,871,115	0.57%
* Budget	2026	5,693,276,971	5.06%
* Forecast	2027	5,808,527,431	2.02%
* Forecast	2028	6,102,416,100	5.06%
* Forecast	2029	6,224,464,422	2.00%

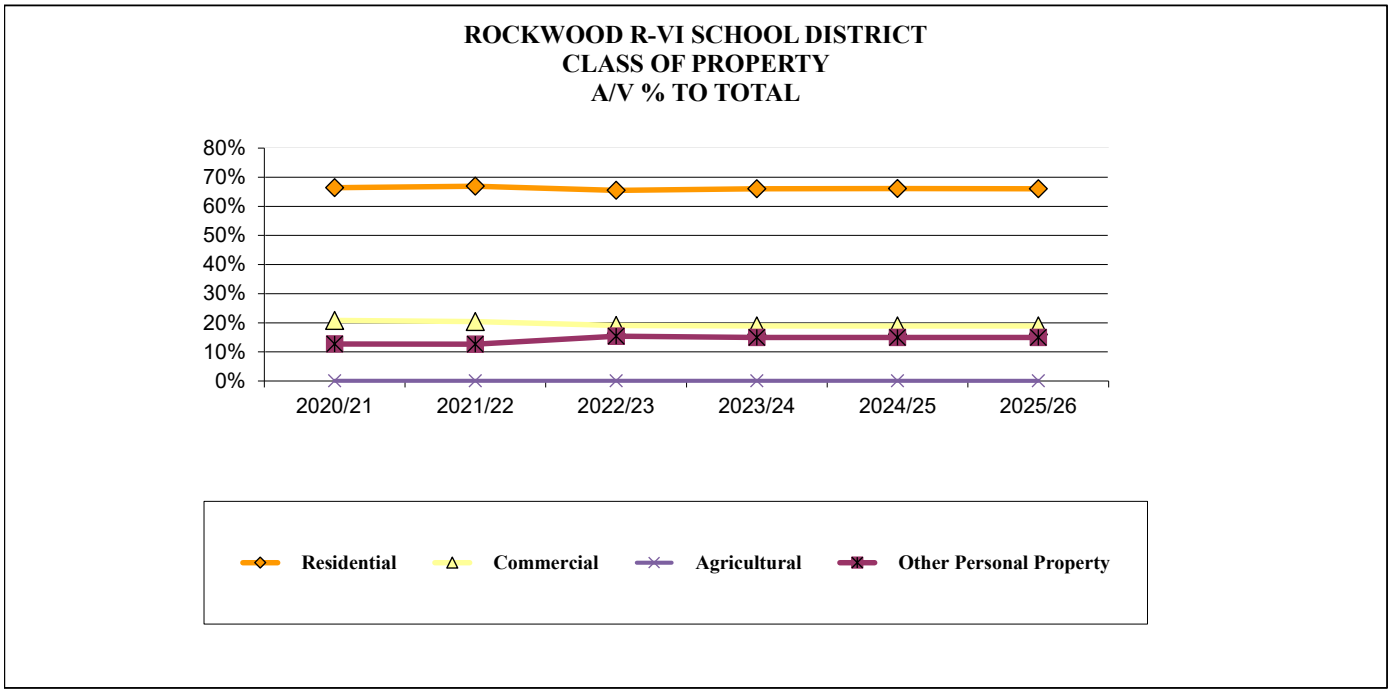
* Estimated

Every odd calendar year represents assessed valuations (AV) being reassessed by the County Assessors Office and any increase in AV is limited to the CPI rate. Our forecasted AV uses prior year actuals as a guideline offset by the impact to revenue based on the CPI growth the District is able to realize.






ROCKWOOD R-VI SCHOOL DISTRICT
A/V BY CLASS OF PROPERTY
4,000,000,000
3,500,000,000
3,000,000,000
2,500,000,000
2,000,000,000
1,500,000,000
1,000,000,000
500,000,000
0
2020/21
2021/22
2022/23
2023/24
2024/25
2025/26
Residential
Commercial
Other Personal Property


ROCKWOOD R-VI SCHOOL DISTRICT
CLASS OF PROPERTY
A/V % TO TOTAL
80%
70%
60%
50%
40%
30%
20%
10%
0%
2020/21
2021/22
2022/23
2023/24
2024/25
2025/26
Residential
Commercial
Agricultural
Other Personal Property

ROCKWOOD R-VI SCHOOL DISTRICT
BONDED INDEBTEDNESS
PAYMENT SCHEDULE

Fiscal Year	Issue 2010 C		Issue 2018		Issue 2019		Issue 2021		Total		Total Payments
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2026	-	346,513	14,275,000	1,653,653	2,975,000	433,900	-	146,150	17,250,000	2,580,215	19,830,215
2027	7,295,000	346,513	-	939,903	3,065,000	314,900	-	146,150	10,360,000	1,747,465	12,107,465
2028	-	-	3,705,000	939,903	3,155,000	192,300	-	146,150	6,860,000	1,278,353	8,138,353
2029	-	-	3,920,000	828,753	3,255,000	97,650	-	146,150	7,175,000	1,072,553	8,247,553
2030	-	-	4,265,000	724,873	-	-	-	146,150	4,265,000	871,023	5,136,023
2031	-	-	1,500,000	605,453	-	-	2,600,000	146,150	4,100,000	751,603	4,851,603
2032	-	-	845,000	561,953	-	-	2,645,000	94,150	3,490,000	656,103	4,146,103
2033	-	-	565,000	536,603	-	-	2,750,000	41,250	3,315,000	577,853	3,892,853
2034	-	-	695,000	519,088	-	-	-	-	695,000	519,088	1,214,088
2035	-	-	760,000	497,195	-	-	-	-	760,000	497,195	1,257,195
2036	-	-	840,000	472,495	-	-	-	-	840,000	472,495	1,312,495
2037	-	-	6,350,000	444,775	-	-	-	-	6,350,000	444,775	6,794,775
2038	-	-	6,825,000	232,048	-	-	-	-	6,825,000	232,048	7,057,048
Total	**$ 7,295,000**	**$ 693,025**	**$ 44,545,000**	**$ 8,956,694**	**$ 12,450,000**	**$ 1,038,750**	**$ 7,995,000**	**$ 1,012,300**	**$ 72,285,000**	**$ 11,700,769**	**$ 83,985,769**

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



PERSONNEL

ROCKWOOD
SCHOOL
DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
HIGHLY QUALIFIED STAFF

- Babler Elementary Principal Dr. Michelle Fitzsimmons was namted the St. Louis Suburban Elementary Principals Association (SLSEPA) 2024-25 Outstanding Assistant Principal.

- Two Rockwood educators received a 2023 Emerson Excellence in Teaching Award, and Rockwood Teacher of the Year, Molly Clince, was one of ten educators for the Missouri Regional Teacher of the Year for the St. Louis region.

- Rockwood South Middle language arts teacher Kristen Engle was named the 2024 Association for Middle Level Education (AMLE) Educator of the Year.

- Marquette High nurse Tracy Crawford was named the recipient of the 2024 St. Louis Suburban School Nurses Association (SLSSNA) Outstanding Service by a School Nurse Award.

- Twenty-six Rockwood nurses have received National Board Certification of School Nurses (NBCSN).

- Rockwood provides ongoing professional development for all of its employees. We have a comprehensive program for the development of teachers and staff at all levels.

- 147 National Board Certified teachers

- 83% Have advanced degrees

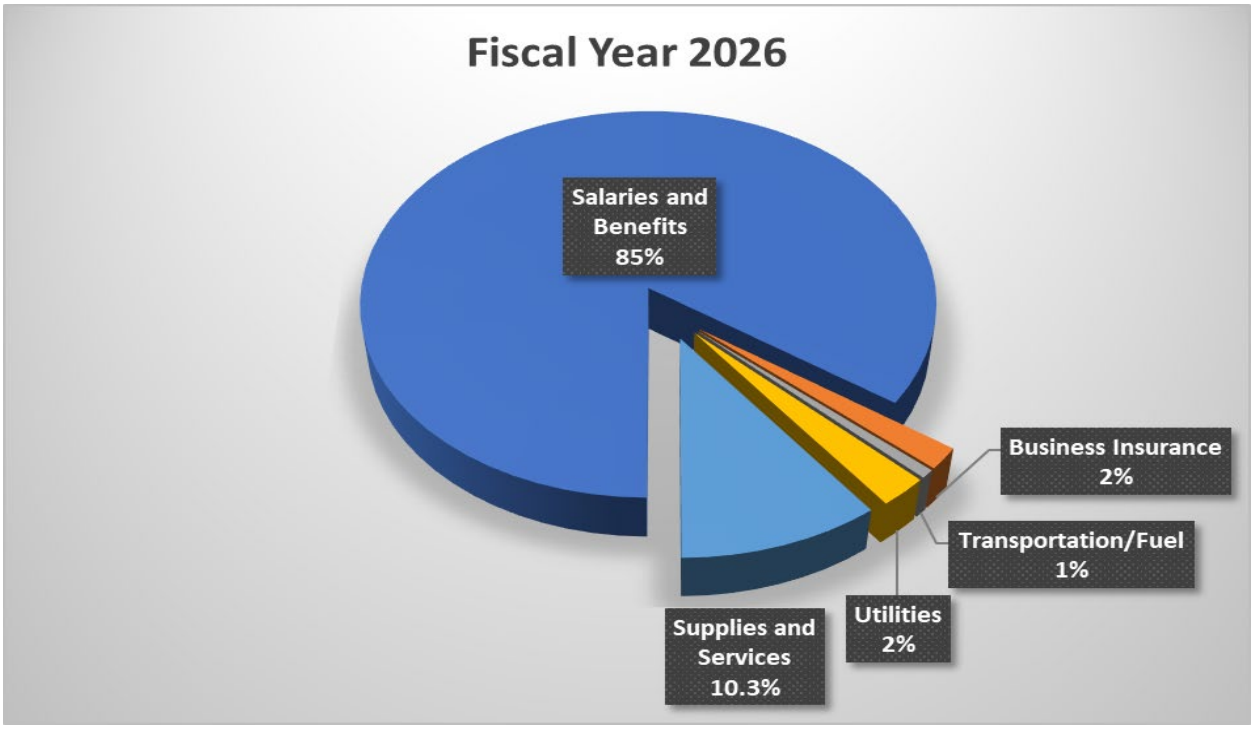
- 14 Average years of experience



ROCKWOOD R-VI SCHOOL DISTRICT
2025/26 SALARY AND PERSONNEL CHANGES

Overview of Staff Compensation

The primary goal of a school district is to provide a quality education for every student who walks through its doors. Rockwood believes its outstanding schools are the result of our educators, administrators and support staff who serve our students on a daily basis. Highly Qualified Staff is one of the goal areas in the District's five-year strategic plan. We employ close to 2,700 employees in our operating fund, in which 85% of our budget is allocated towards their compensation.



The District compensation package designed to support this goal. is made up of many opportunities to value our employees, including but not limited to:

- Competitive salaries and extra duty compensation
- Covering 100% of employee health insurance premiums and 50% of dependent premiums
- National board stipends for specific employee groups
- Paid professional development opportunities for summer workshops
- Tuition reimbursement for continuing education
- Employee assistance and wellness programs

In preparation for the budget process, the District collects and analyzes salary data from the other 21 area school districts in St. Louis County. The District works closely with six bargaining units during different negotiating cycles, using interest-based bargaining concepts to address the interests of each specific bargaining unit and Board of Education. Interest-based bargaining involves a team representing the bargaining unit as well as members of administration representing the Board of Education. Each interest identified through the process is unique to the bargaining unit and may have financial or non-financial outcomes. All financially related outcomes must be balanced and sustainable in both the short-term and the long-term to be fiscally responsible to our patrons using the resources available to us.

Our largest bargaining unit is comprised of our educators represented by the Rockwood National Educational Association (RNEA). In March 2025 the Board of Education approved a three-year negotiated agreement with the RNEA beginning July 1, 2025 through June 30, 2028. This agreement includes a two-year salary schedule with future negotiation planned for the third year. The three-year agreement includes agreements regarding professional development and positive school environments as well as clarity on student conferences. The District has committed to providing average salary increases of 5.25% and 4.75% on the respective 2025/26 and 2026/27 salary schedules. The 2025/26 salary schedule focuses on increasing the starting salary for teaching staff by increasing step 1 of the bachelor's channel from $44,240 to $47,014. The highest step in the 2025/26 salary schedule is in the Doctorate channel with a salary of $105,965. Parties representing the RNEA and the District will meet during the 2026/27 school year to finalize the third and final salary schedule of this three-year agreement.

The District also has entered into agreements covering compensation and work environment for the members of the following employee groups:

Bargaining Unit	Contract Begin	Contract End
Rockwood Custodial Education Association (RCEA)	7/1/2024	6/30/2026
Rockwood Association of Nurses (RAN)	7/1/2023	6/30/2026
Childhood Professionals (RAECP)	7/1/2024	6/30/2026
Rockwood Association of Social Workers (RASW)	7/1/2024	6/30/2026
Local 610 *	7/1/2022	6/30/2025

* currently in process of negotiations at time of budget book has been published

For those employee groups that are not covered by a bargaining unit, the District budgets salary increases based on the average salary increase provided to the RNEA's salary schedule.

From an employee benefit perspective, providing a competitive health insurance coverage continues to be a significant personnel cost. Our medical and dental insurance plan is considered self-insured, which means employee and district premium contributions are intended to cover the cost of all claims and administrative costs of running the plan. The District works closely with a third- party administrator to monitor our plan performance and provide actuarial calculations to support the premium structure. District administration works closely with an insurance advisory committee that includes representatives from employee groups across the District. The committee meets 4-5 times throughout the school year to receive updates on plan performance including current and future trends, review plan and program offerings, and compare our plan benchmarks to those of other local school districts.

Providing an attractive insurance plan is important to the District to attract and retain employees. Like most school districts, we are facing financial challenges to our self-insured plan, specifically to pharmacy as the cost of prescriptions has increased dramatically over recent years as the chart below shows. Our medical expenses have been below industry average for the past three plans years, although our plan did experience a 14% increase in 2021/22, which was attributed to procedures delayed during the COVID-19 pandemic.

Plan Year	Medical	Pharmacy
2020/21	-4%	-1%
2021/22	14%	25%
2022/23	0%	23%
2023/24	2%	27%
2024/25 *	2%	-3%

* trend for plan year ending 10/31/25

The Board of Education is committed to our employees by not only covering 100% of the insurance premium costs for employees and 50% of the insurance premium charged for dependents but also making additional contributions over the past three plan years to help stabilize the self-insurance fund. These contributions to the self-insured plan have helped limit the premium increases to employees while the District reviewed and evaluated the rising costs of pharmacy.

Through the work of the insurance advisory committee, the District faced the realization that the trend in pharmacy costs will likely continue into the foreseeable future. Review of our premium structure reflects a 37% gap between our current premiums and the projected premiums to fully fund our plan. As a result, plan design changes were recommended related to specific deductible and out-of-pocket coverages which can be made while keeping the plan design competitive with our benchmarks. A 10% premium increase is recommended for the plan year beginning November 1, 2025. As shown below, the 10% increase represents the largest insurance premium increase to employees in recent plan history. However, this premium level will still require the District to increase its additional contribution above premiums by $3 million over the prior year. The recommendation of the final premium increase and plan design changes is expected to be presented to the Board of Education in June 2025.

Plan Year	Premium Increase	Additional Contribution
2020/21	2.40%	-
2021/22	2.55%	-
2022/23	4.70%	1,800,000
2023/24	2.80%	4,500,000
2024/25	3.00%	4,600,000
2025/26	10.00%	7,600,000

The health insurance plan will continue to be monitored by District administration and the insurance advisory committee with the goal of reaching a point of adequate premiums within the term of the current strategic plan.

All provisions of the Affordable Care Act (ACA) were effective with the plan beginning November 1, 2016. The District meets all compliance requirements of the ACA.

The District monitors our classroom staffing of certificated teachers along with projected enrollment. Beginning at the elementary level, the District has set a goal of having classroom sizes close to the following:

Grade	# students per section
K	20
1	21
2	22
3	23
4	24
5	25

We use our projected enrollment that is completed in October of each school year to determine the projected number of class sections needed at the elementary level. Enrollment is then monitored through the beginning of the subsequent school year and sections are rebalanced and staffing is adjusted as necessary. Educators may be reassigned to other grade levels within a building as larger or smaller cohorts matriculate. With the District's declining enrollment, educators may need to be reassigned to other buildings in order to maintain efficient class sizes and decrease staff sizes commensurately while utilizing attrition to achieve this. On the other hand, if additional class sections are needed to maintain class sizes at the desirable level, the District will make the necessary adjustment by either hiring an additional teacher or other support staff to assist in the classroom. For the 2025/26 school year the District is forecasting 57 fewer elementary students. Based on our class size goals, this will result in a reduction of 8 sections (8 FTE's) leaving a total of 404 budgeted elementary sections.

The middle schools are staffed using a team-based model in which students are grouped into teams and core subjects are staffed to each team. Therefore, we will not see any changes in middle school staffing unless a specific building experiences a significant shift in enrollment. We are forecasting middle school enrollment to decrease by 92 students which will not reduce the number of teams or impact our middle school staffing. However, based on review of projected enrollment at LaSalle Middle School, one FTE is being added to balance specific courses at this school.

The District staffs high school using a point system which equates to one point per FTE. With high school enrollment forecasted to decrease by 51 students, our budget includes a reduction of 5 FTE's. All reductions in FTE's are addressed through attrition and retirements.

School Level	FTE's	Costs
Elementary	(8)	(504,000)
Middle	1	80,000
High	(5)	(400,000)
	(12)	(824,000)

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

	2023/24		2022/23		2021/22	
	Rockwood	Missouri	Rockwood	Missouri	Rockwood	Missouri
Student/Classroom Teacher Ratio	15:1	16:1	16:1	16:1	17:1	16:1
Per Pupil Expenditure	$ 11,626	$ 13,154	$ 12,142	$ 14,003	$ 11,627	$ 13,154

Source: Missouri Comprehensive Data Systems through DESE, most recent data available as of May 2024

A major factor impacting the per pupil expenditure in the Rockwood School District is the economy of scale realized by the District due to its large enrollment. Rockwood is the third largest district in the state. The Missouri average per pupil expenditure includes many smaller districts with a higher ratio of administrative and other fixed costs.

As part of the annual budget process, District leadership carefully analyzes our entire staffing model and areas of need with an emphasis on providing resources to our students and current staff. Staffing and other personnel costs account for 85% of the incidental and special revenues' teachers fund (up to 88% when fully staffed) and is a key component of the budget. On a monthly basis the District forecasts salary and benefit expenses to ensure the budget is being satisfied. Any requests for additional staffing are carefully reviewed by the Superintendent's Cabinet during the budget process and if approved recommended to the Board of Education. For the 2025/26 school year, the following staffing additions are included in the budget:

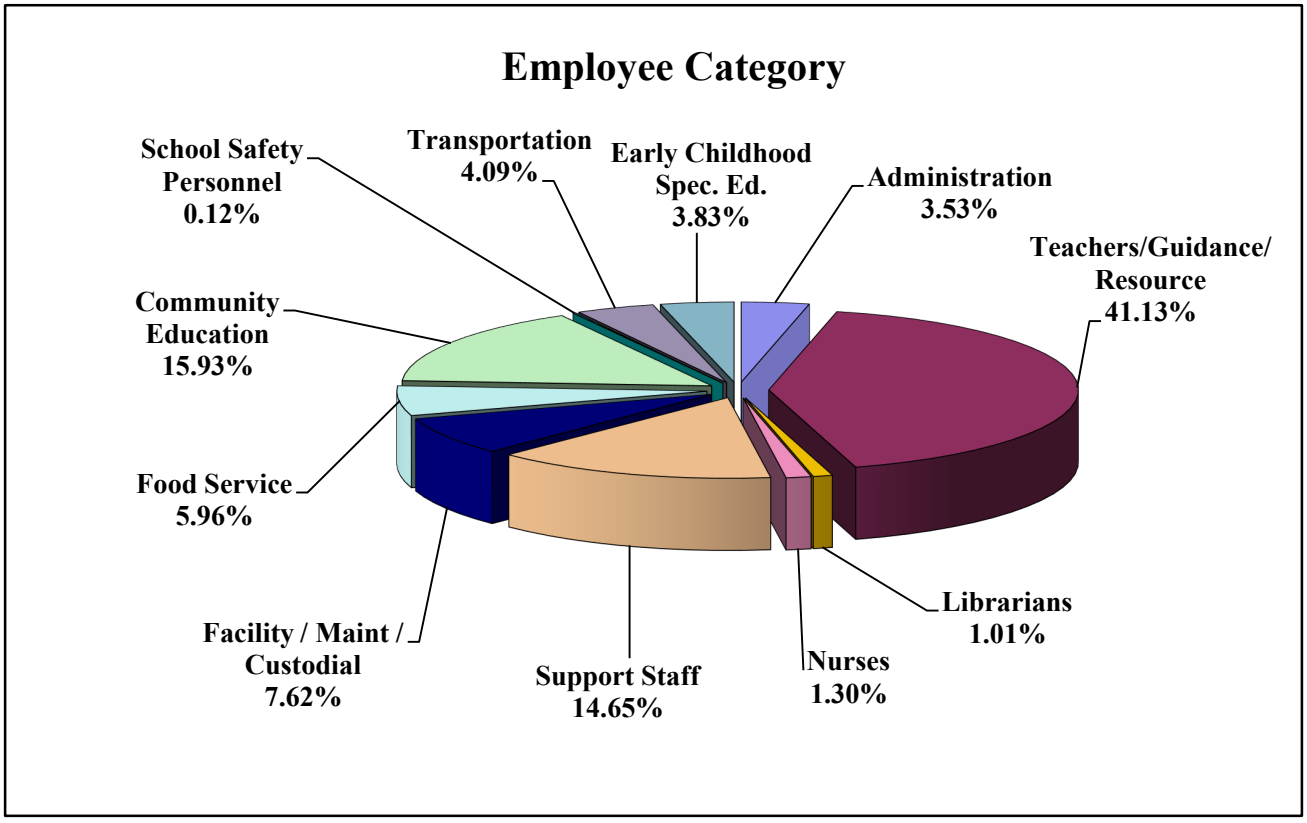
- Addition of a Speech Language Pathologist and Physical Therapists in our Early Childhood program
- Increase work calendar for supervisors in the Parents As Teachers program
- Addition of a certificated educator at LaSalle Springs Middle School (+1.0 FTE)
- Increase to salary ranges and support staff promotion programs

The ability to offer salary increases that will improve our compensation against area benchmarks as well as provide a competitive insurance benefit plan must be balanced with the long-term financial stability of the District. Other challenges faced by the District include staffing shortages in areas such as bus drivers, custodians and child nutrition associates where the applicant pool is low. The District has budgeted approximately $176,000 to recruit staff through outreach programs using social media, TV and radio campaigns as well as targeted marketing to fill these positions. The District's new strategic plan contains Focus Areas within the Goal Areas of Highly Qualified Staff and Fiscal Responsibility that address the above challenges.



ROCKWOOD R-VI SCHOOL DISTRICT
Personnel Counts

Personnel Counts						
	Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Changes to Staff
Administration	114	115	119	119	119	-
Teachers/Guidance/Resource	1,448	1,451	1,434	1,422	1,415	(7)
Librarians	34	34	34	34	34	-
Nurses	43	43	43	43	44	1
Support Staff	487	487	493	493	494	1
Facility / Maint / Custodial	251	256	256	257	257	-
Food Service	236	236	236	201	201	-
Community Education	565	565	565	537	537	-
School Safety Personnel	-	-	-	4	4	-
Transportation	210	210	210	157	138	(19)
Early Childhood Spec. Ed.	143	143	143	129	129	-
Total	**3,531**	**3,540**	**3,533**	**3,396**	**3,372**	**(24)**



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL						
	ACTUAL 2021/22	ACTUAL 2022/23	ACTUAL 2023/24	ESTIMATED 2024/25	BUDGET 2025/26	2025/26 INSTRUCTORS
Elementary and TAG	43,415,648	44,408,129	44,520,113	44,765,514	43,379,053	591
Middle School	22,123,848	22,666,387	23,410,864	23,322,492	24,587,927	359
High School	30,881,799	31,606,993	32,330,770	32,689,810	34,465,503	465
TOTAL SALARY	**$96,421,295**	**$98,681,509**	**$100,261,746**	**$100,777,816**	**$102,432,483**	**1,415**

ROCKWOOD R-VI SCHOOL DISTRICT
2025-2026 TEACHER SALARY SCHEDULE

STEP	BA	STEP	BA15	STEP	MA	STEP	MA15	STEP	MA30	STEP	DOC
1	$47,014	1	$47,808	1	$50,312	1	$51,383	1	$52,736	1	$55,619
2	$47,725	2	$48,529	2	$51,199	2	$52,286	2	$53,927	2	$56,876
3	$48,448	3	$49,262	3	$52,099	3	$53,208	3	$55,142	3	$58,158
4	$49,293	4	$50,004	4	$53,013	4	$54,142	4	$56,388	4	$59,470
5	$50,037	5	$50,881	5	$53,945	5	$55,092	5	$57,657	5	$60,815
6	$50,668	6	$51,647	6	$55,163	6	$56,335	6	$58,958	6	$62,185
7	$51,307	7	$52,429	7	$56,408	7	$57,607	7	$60,288	7	$63,586
		8	$53,218	8	$57,680	8	$58,905	8	$61,648	8	$65,019
		9	$54,019	9	$58,980	9	$60,232	9	$63,035	9	$66,484
		10	$54,835	10	$60,309	10	$61,589	10	$64,457	10	$67,980
		11	$55,660	11	$61,968	11	$63,282	11	$66,229	11	$69,852
		12	$56,359	12	$63,672	12	$65,024	12	$68,048	12	$71,772
		13	$57,065	13	$65,424	13	$66,811	13	$69,921	13	$73,747
				14	$67,222	14	$68,650	14	$71,843	14	$75,774
				15	$69,072	15	$70,536	15	$74,072	15	$78,236
				16	$71,349	16	$72,973	16	$76,481	16	$80,780
				17	$73,670	17	$75,343	17	$78,966	17	$83,406
				18	$76,064	18	$77,791	18	$81,534	18	$86,117
				19	$78,533	19	$80,318	19	$84,180	19	$88,916
				20	$81,087	20	$82,930	20	$86,917	20	$91,807
				21	$83,320	21	$85,212	21	$89,308	21	$94,331
				22	$85,607	22	$87,555	22	$91,762	22	$96,923
				23	$87,963	23	$89,961	23	$94,284	23	$99,589
				24	$90,381	24	$92,436	24	$96,879	24	$102,328
			*	25	$93,593	25	$95,720	25	$100,319	25	$105,965

* No teachers exist on these steps

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

At the conclusion of the 2026-27 school year (June 30, 2027) until a 2027-28 salary schedule has been negotiated and approved, all provisions of the Current Agreement including the existing salary schedule, without salary step increases, shall remain in effect.

Teachers will be held at BA Step 07 and BA15 Step 13. In the event that a teacher on the BA Step 07 or BA15 Step 13 channel accrues sufficient graduate credit for a channel change, the teacher will revert back to the last salary schedule step on his/her channel and will move horizontally one channel and vertically one step. If the salary at the resulting new step is less than the salary on the teacher's previous step, the teacher will be advanced the minimum number of steps needed to result in an increased salary for the teacher. From that point, the teacher will resume advancement on schedule at the rate provided by in the Current Agreement.

ROCKWOOD R-VI SCHOOL DISTRICT
2025-2026 TEACHERS OFF SALARY SCHEDULE

	L04	L08	L09	L10	L11
BA	$81,344			$56,570	$56,570
BA15					
MA					$98,919
MA15			$102,533	$102,063	$101,136
MA30		$109,087	$107,641		$106,561
DOC				$110,596	
	L12	**L13**	**L14**	**L15**	**L16**
BA			$56,570	$56,570	$56,570
BA15	$69,161	$69,161			$69,500
MA	$97,723	$96,288	$95,936	$95,688	$94,928
MA15			$98,089		$97,056
MA30	$105,270	$103,727	$103,354	$103,089	$102,272
DOC			$108,032		$107,153
	T12				
BA15	$56,724				

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

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

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

At the conclusion of the 2026-27 school year (June 30, 2027) until a 2027-28 salary schedule has been negotiated and approved, all provisions of the Current Agreement including the existing salary schedule, without salary step increases, shall remain in effect.



PERFORMANCE INDICATORS

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD

2023-2024 ANNUAL PERFORMANCE REPORT

Annual Performance data within this report primarily comes from the 2022-2023 school year. Data included in this report are from ACT, AP, and Missouri Department of Elementary and Secondary Education (DESE).

This Executive Summary provides a top-level view of overall performance on MAP, ACT, AP, STAR (reading and math), climate and social emotional student perceptions, graduation rate, drop-out rate, and attendance.

Table of Contents

- Map Results
    - MAP Results – ELA
    - MAP Results – Math
    - MAP Results – Science
    - MAP Results – Social Studies
- STAR Reading Summary
- STAR Math Summary
- ACT Results
- AP Results
- SEL Survey Results
- Graduation Summary
- Attendance Summary
- Drop-out Rate Summary



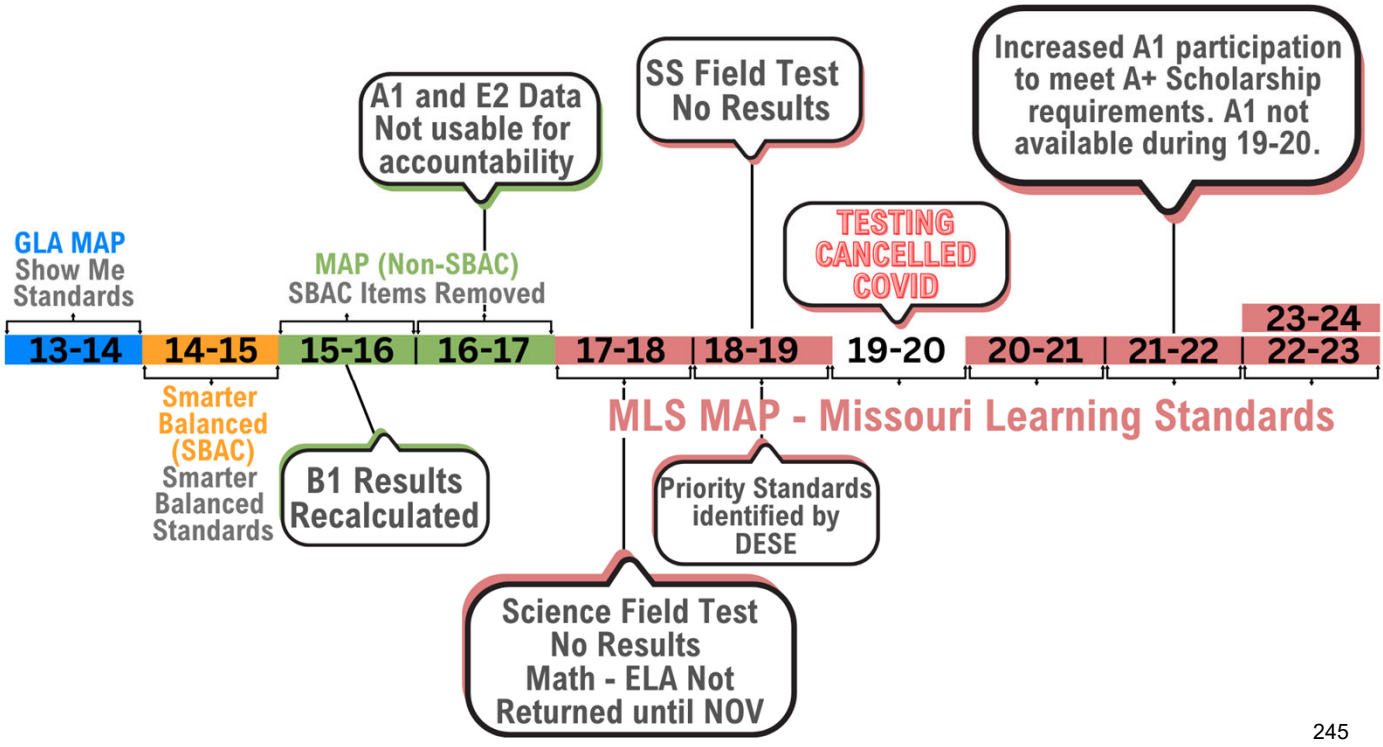




Frequently used terms in the report

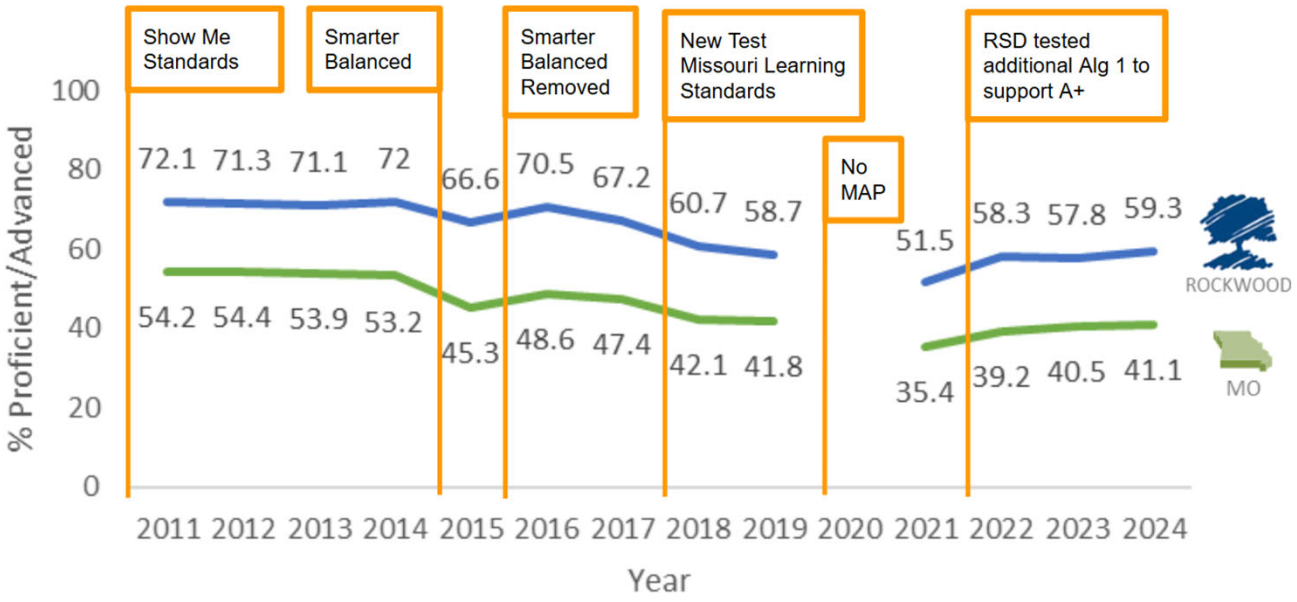
- ELA – English Language Arts
- GLA – Grade Level Assessment: This refers to assessments given in grades 3-8
- EOC – End of Course: This refers to assessments given at the end of select high school courses (Biology, 10th grade ELA, Government, Algebra 1, and (Algebra 2 and Geometry if Algebra 1 completed prior to 9th grade).
- FRL – Free and Reduced Lunch
- IEP – Individualized Education Plan
- ELL – English Language Learner
- HUSG – Historically Underperforming Student Groups (This is a DESE defined category that includes students who are Hispanic, black, enrolled in the free and reduced lunch program, have an IEP, or are an English Language Learner).
- Student Groups (SG) – This acronym is used by DESE to describe HUSG with shorter notation.

Changes with MAP Testing 2014-2024

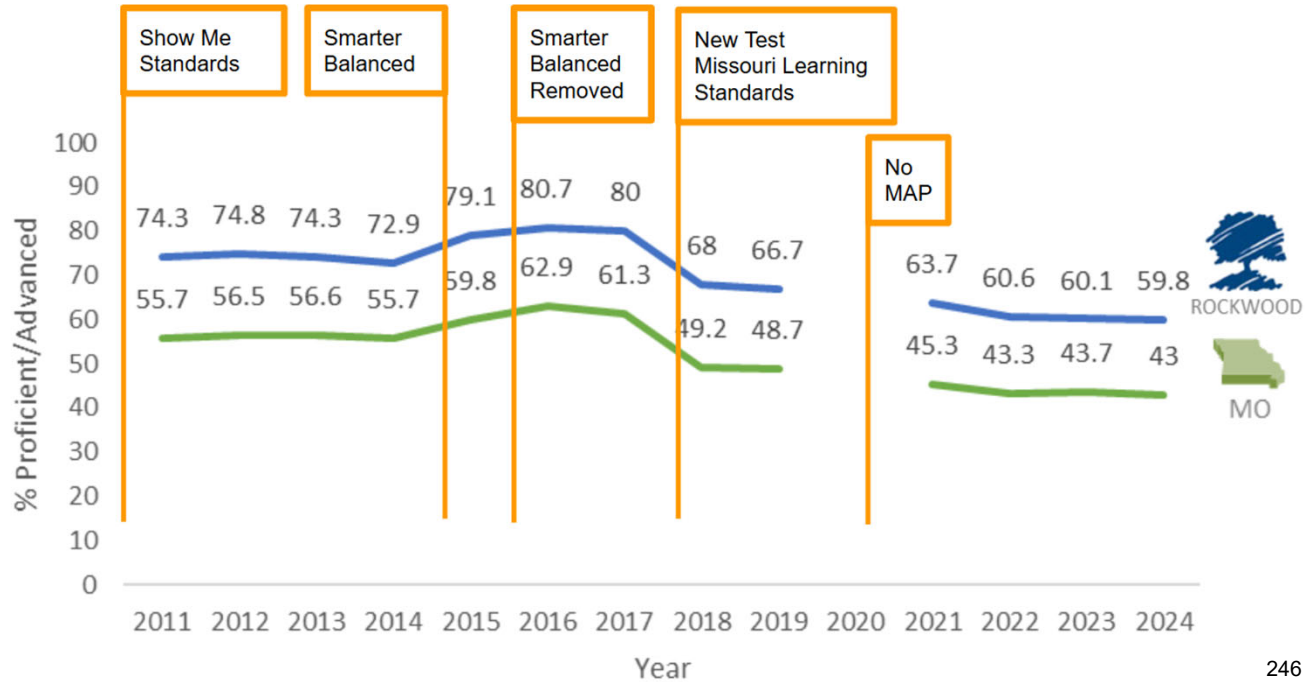


Historical outcomes for Rockwood and Missouri through changes in State Standards and Assessment

Math

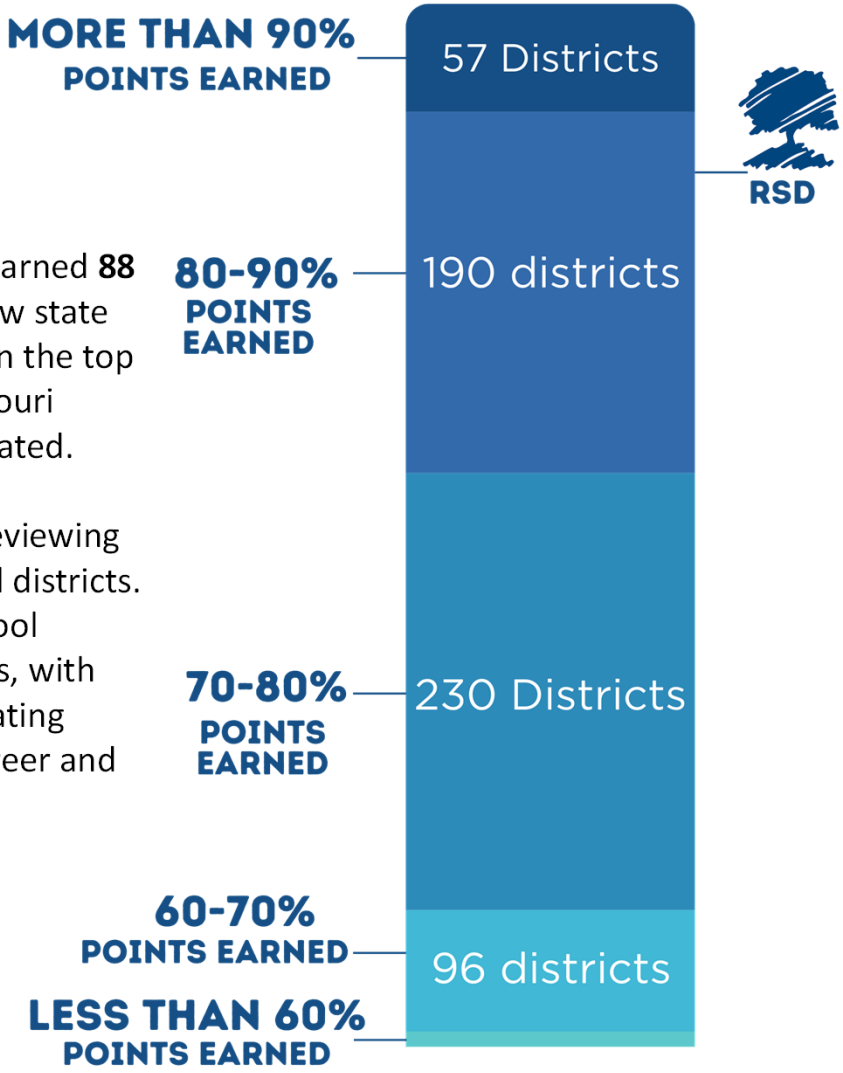


ELA



Missouri School Improvement Program (MSIP – 6)

- The Rockwood School District earned **88 percent of points** under this new state system of evaluation, which is in the top fifteen percent of the 552 Missouri school districts that were evaluated.
- MSIP is the state's system for reviewing and accrediting Missouri school districts. It outlines expectations for school practices and student outcomes, with the goal of each student graduating ready for success in college, career and life.



MSIP – 6 Annual Performance Report Scoring Guide Performance and Continuous Improvement

PERFORMANCE (70%)	
Achievement Status (All Students 16%, HUSG 8%)	24%
Achievement Growth (All Students 16%, HUSG 8%)	24%
Success- Ready (Performance)	10%
Graduation Rate	10%
Follow-up	2%

CONTINUOUS IMPROVEMENT (30%)	
Improvement Planning	21%
MSIP 6 Required Documentation	3%
Success Ready (Continuous Improvement)	6%



MAP offers statewide assessments for Grade Level ELA and Math (grades 3-8) and Science for grades 5 & 8. End of Course assessments are provided for high school courses in Math (Algebra 1, Algebra 2*, & Geometry*), ELA (Tenth Grade LA), Science (Biology), and Social Studies (Government).

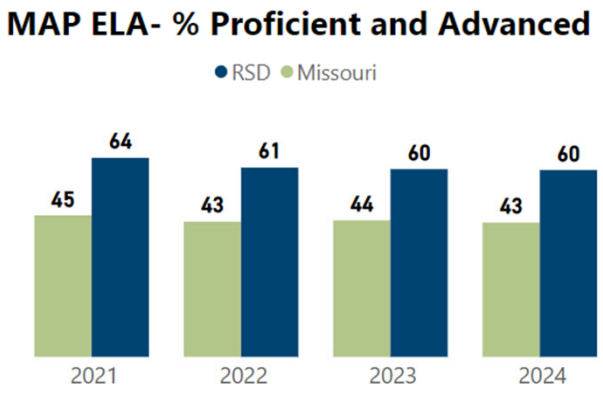
This summary provides a top-level view of overall performance on MAP GLA and EOC assessments.

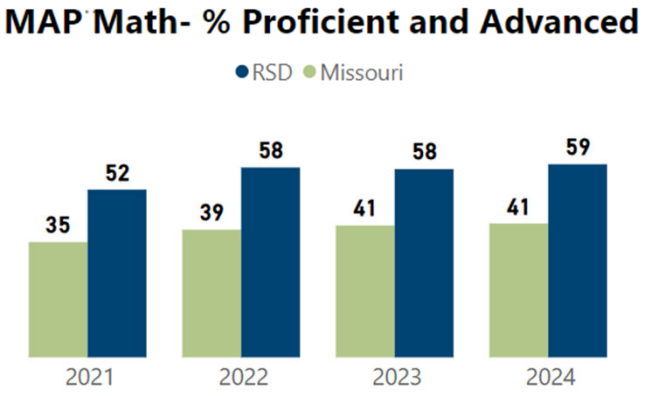
Notes for 2024 administration:

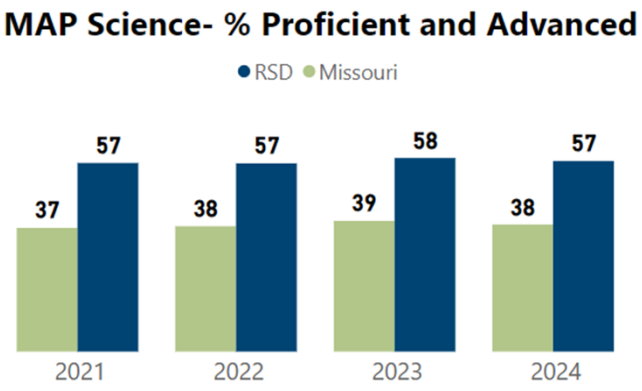
- **7th year** of MAP GLA and EOC administration with these test forms
- **13,500+** RSD students participated in the Missouri Assessment Program
- **27,500+** MAP GLA and EOC tests were taken by RSD students

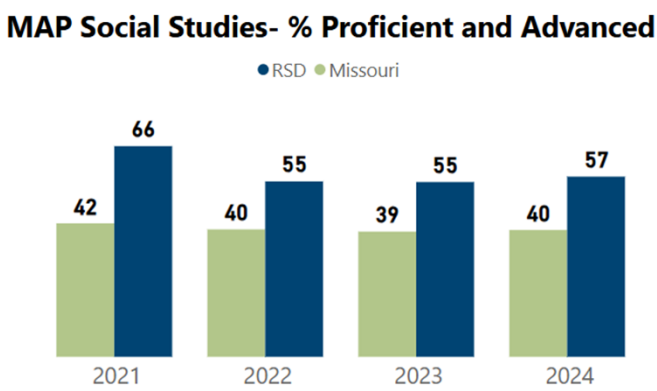
Summary for 2024:

- Rockwood performed better than state averages for all four content areas.
- Overall consistent scores in Science from 2021-2024

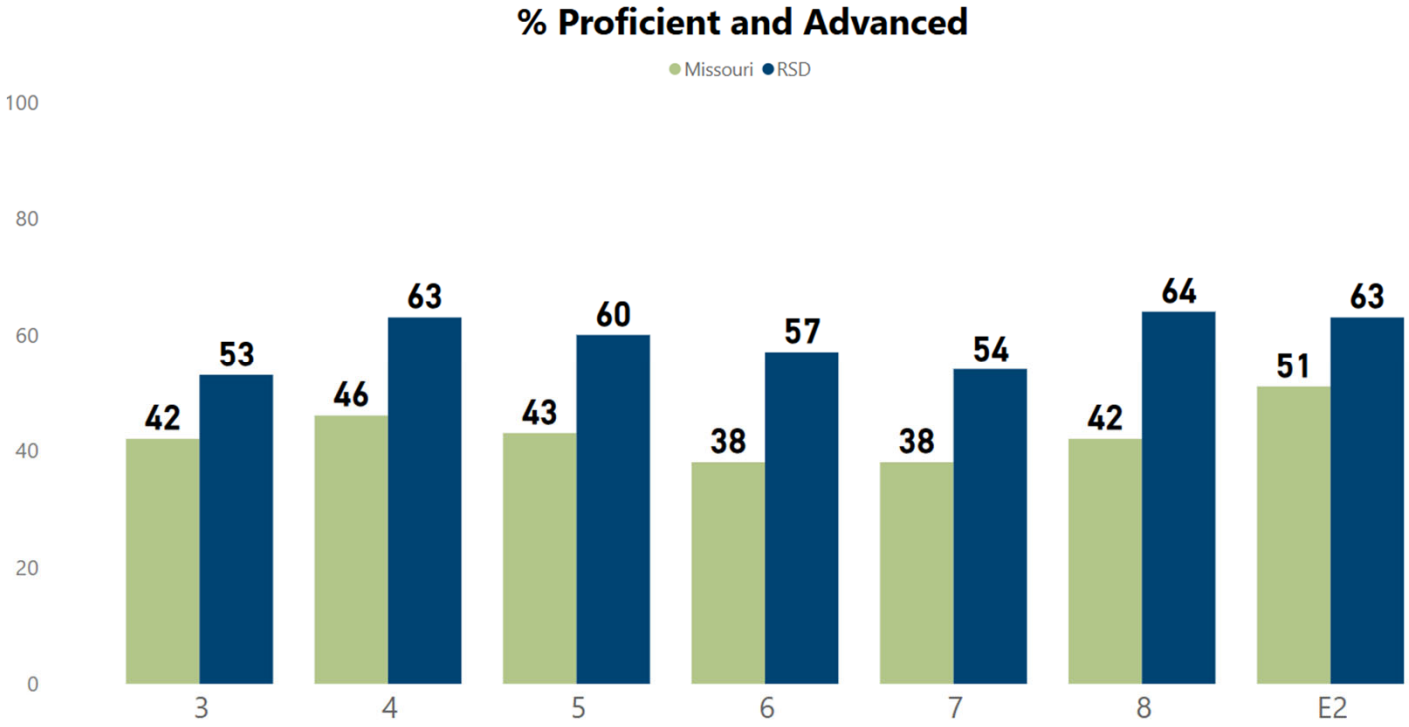




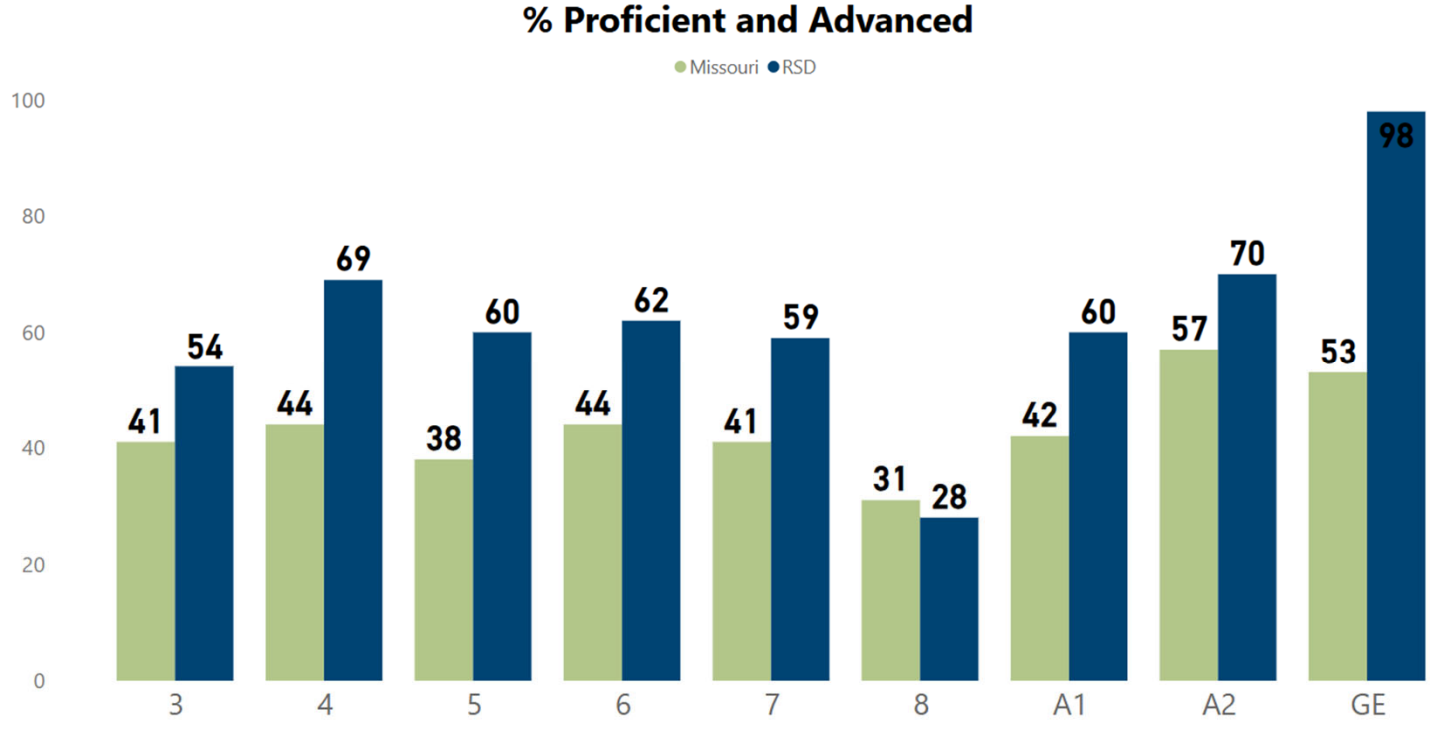




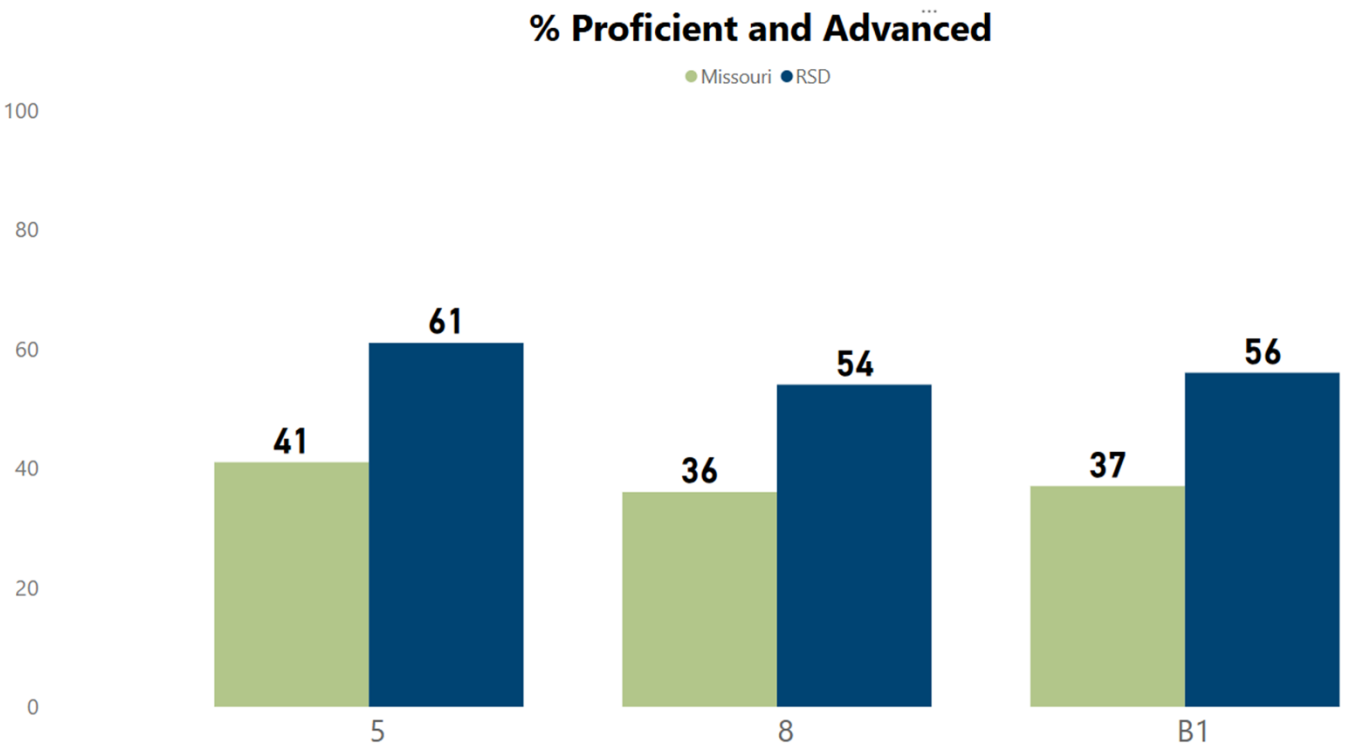
MAP ELA



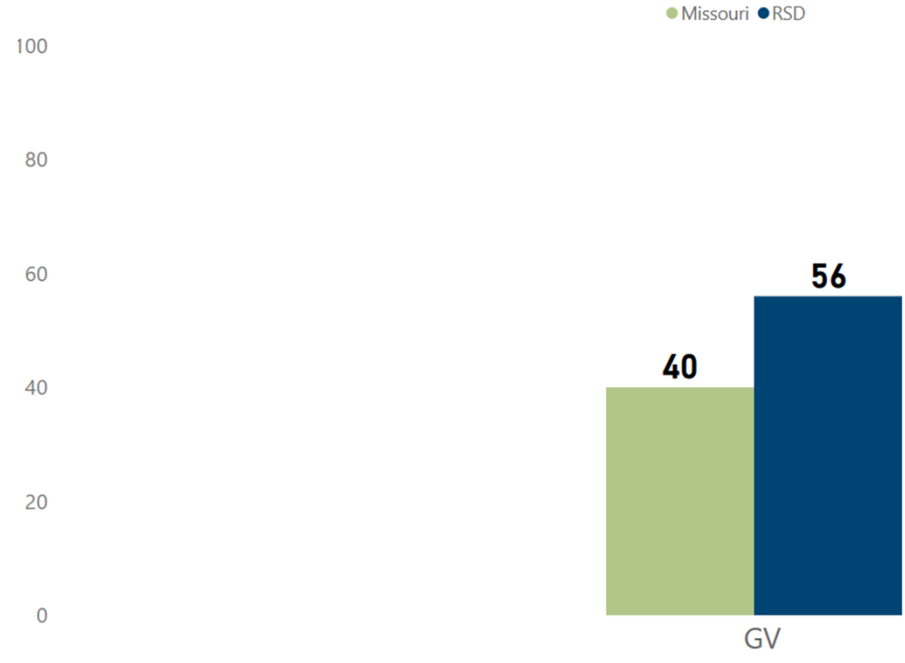
MAP MATH



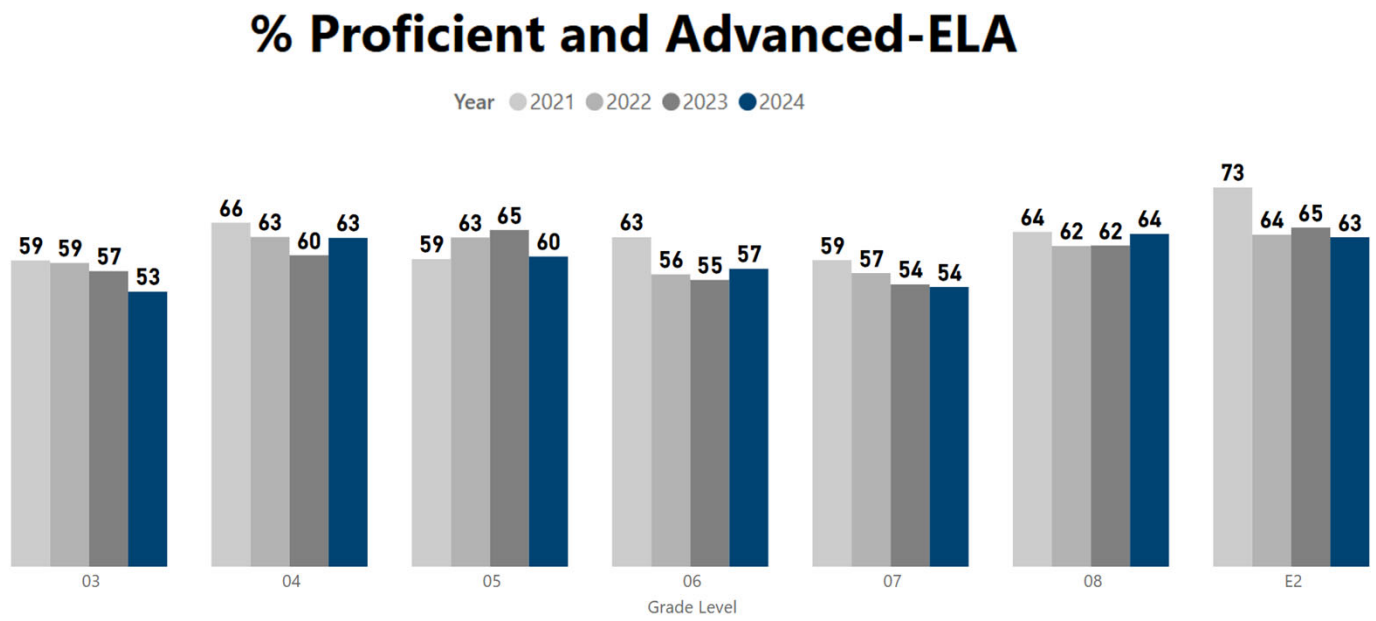
MAP SCIENCE



MAP SOCIAL STUDIES

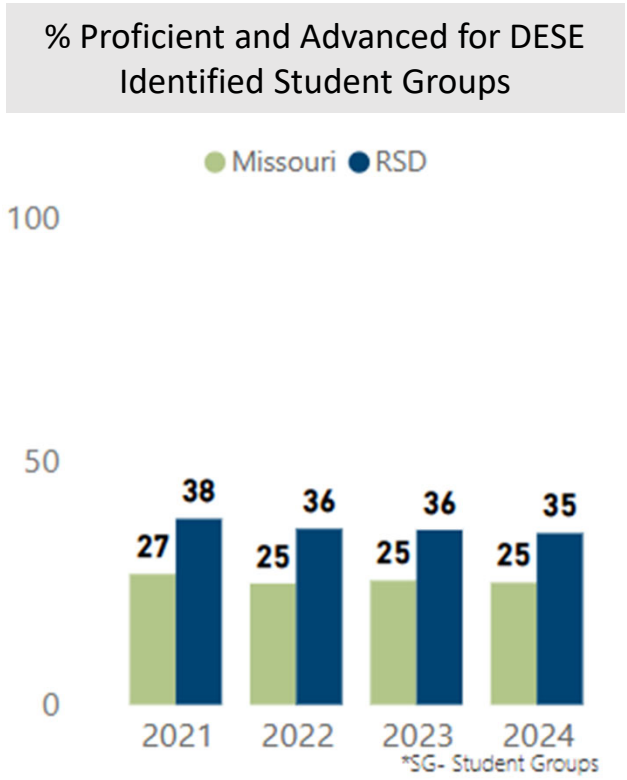


MAP ELA testing is offered in grades 3-8. High school students in their 2nd year of English participate in the English 2 (E2) EOC (End of Course) test. The chart below shows the percent of students in each grade level or EOC scoring proficient or advanced on the test taken each year.

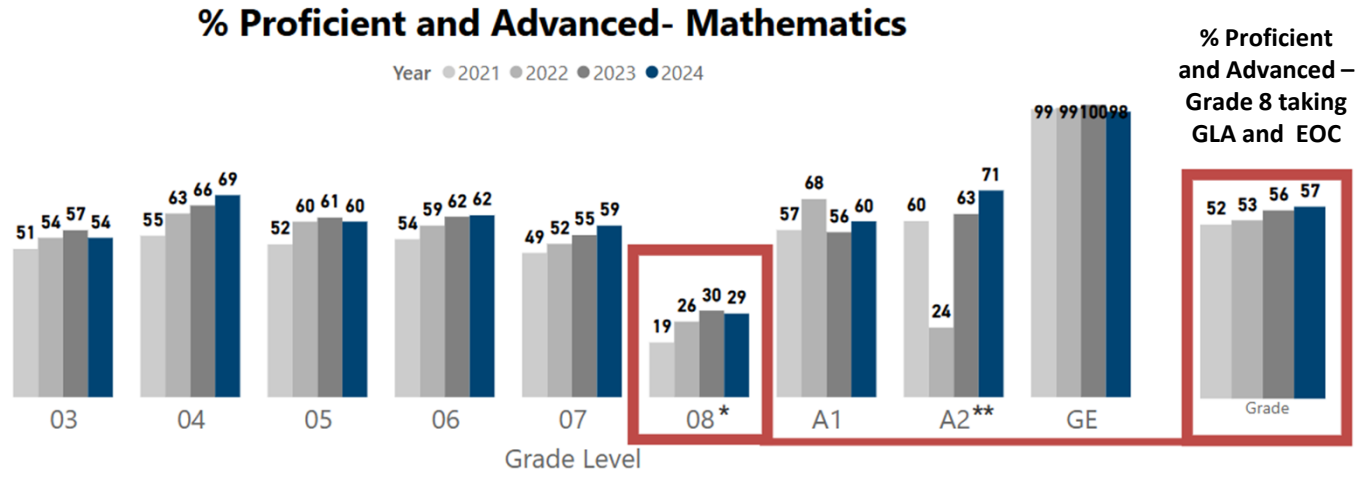


ELA Summary:

- **2024 results** by grade level show grades 3, 5, and E2 slightly below the previous year.
- 2024 results for Rockwood **exceed the state** average for each grade level.
- DESE identified Student Groups (SG), consistently scored **higher** than the MO state average.
  - SG includes students who are Hispanic, black, enrolled in the free and reduced lunch program, have an IEP, or are an English Language Learner.
  - Each student group individually scored **above** the MO state average except FRL that was slightly below.



MAP Math testing is offered in grades 3-8. Students enrolled in Algebra 1 (A1), Algebra 2 (A2), and Geometry (GE) participate in the corresponding EOCs (End of Course) tests. The chart below shows the percent of students in each grade level or EOC that scored proficient or advanced on the test taken each year.



**Middle school students enrolled in A1, A2, or GE do not take the grade level assessment. Nearly 50% of 8th graders are enrolled in a high school math course (Algebra 1, Alg2, Geometry). Chart at right shows results of all MAP assessments given to 8th graders*

***In 2022, the students taking A1 doubled compared to recent years due to it not being offered during the pandemic.*

****Only 42 students participated in the Alg 2 EOC in 2022 as students took the Alg 1 EOC instead because it wasn't offered from DESE in 2020 due to the pandemic. (Approximately more than 650 students typically participate in the Alg 2 EOC).*

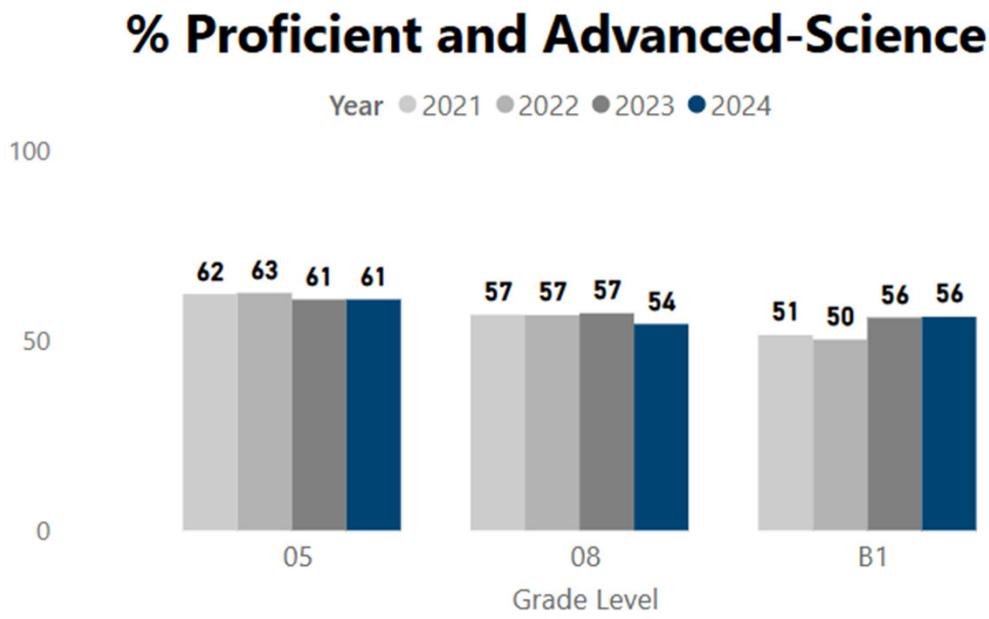
Math Summary:

- **2024 results** are above prior years in all grade levels with the exception of A1.***
- 2024 results for Rockwood **exceed the state average** for each grade level except grade 8.
- DESE identified Student Groups (SG), consistently scored **higher** than the MO state average except students enrolled in FRL.
  - SG includes students who are Hispanic, black, enrolled in the free and reduced lunch program, have an IEP, or are English Language Learners

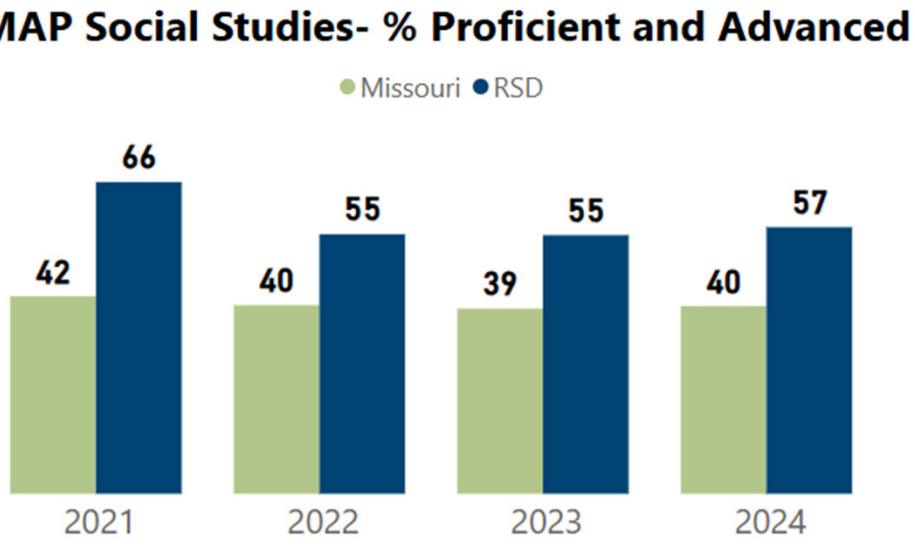
% Proficient and Advanced for DESE Identified Student Groups



MAP Science testing is offered in grades 5 and 8. Students enrolled in Biology participate in the Biology (B1) EOC (End of Course) test. The chart below shows the percent of students in each grade level or EOC that scored proficient or advanced on the test taken each year.



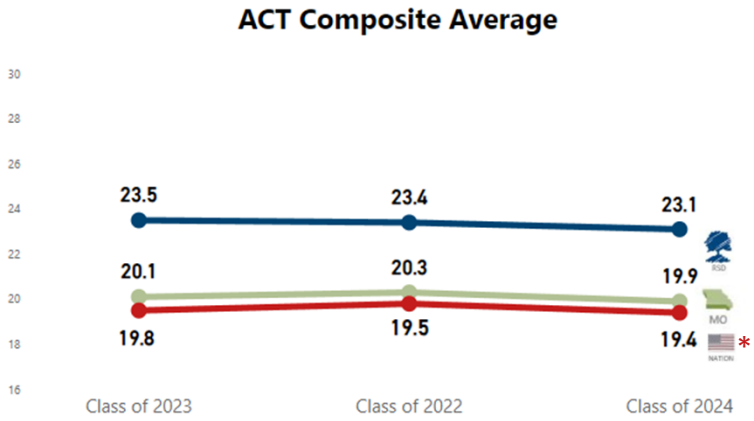
MAP Social Studies testing is offered in high school. Students enrolled in Government (GV) participate in the EOC (End of Course) test. The chart below shows the percent of students that scored proficient or advanced on the test taken each year. **The 2021 Government test was a new assessment.*



ACT composite scores range from a low of 1 to a high of 36 and are derived from scores earned in each of the four subtests. Since 2012, 11th grade students have participated in the district wide administration of the ACT. All scores referenced in this document reflect their super score. An ACT Super Score uses a student's best performance from each content area to derive their Composite Super Score

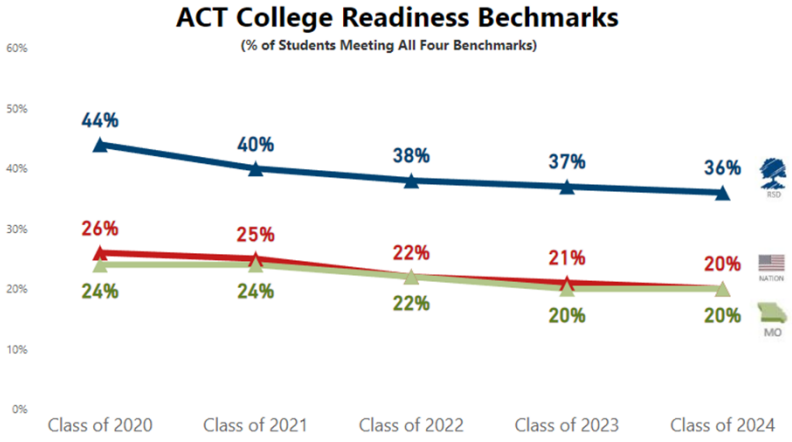
(1) college reportable scores earned under standard time and extended time conditions,

(2) scores earned when students are in their 10th, 11th, or 12th grade years, and



Notes about ACT Testing:

- Between 2020 and 2022, the number of ACT attempts by students decreased due to limited facilities for testing and adjustments with college admittance requirements.



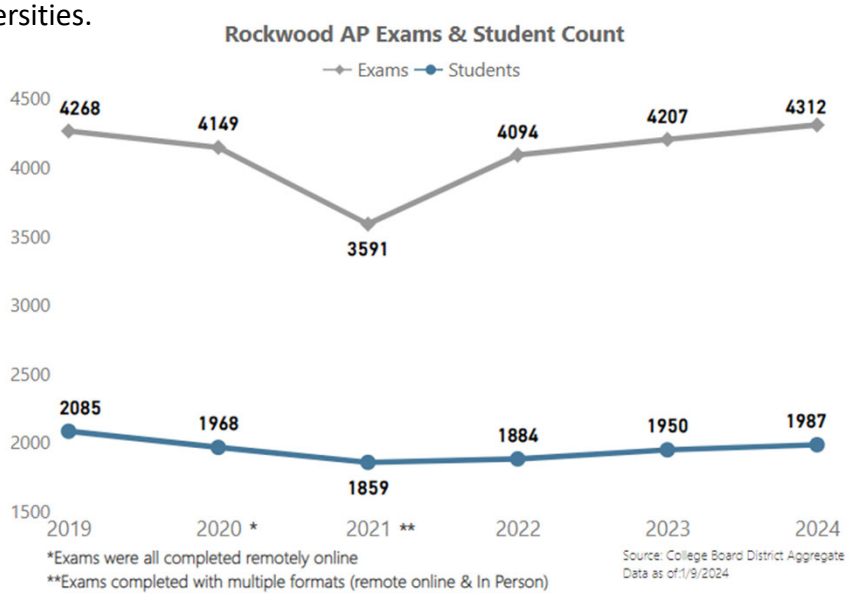
College Readiness Benchmarks are defined by ACT as minimum scores needed to indicate a 50% chance of obtaining a B or higher or a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses.

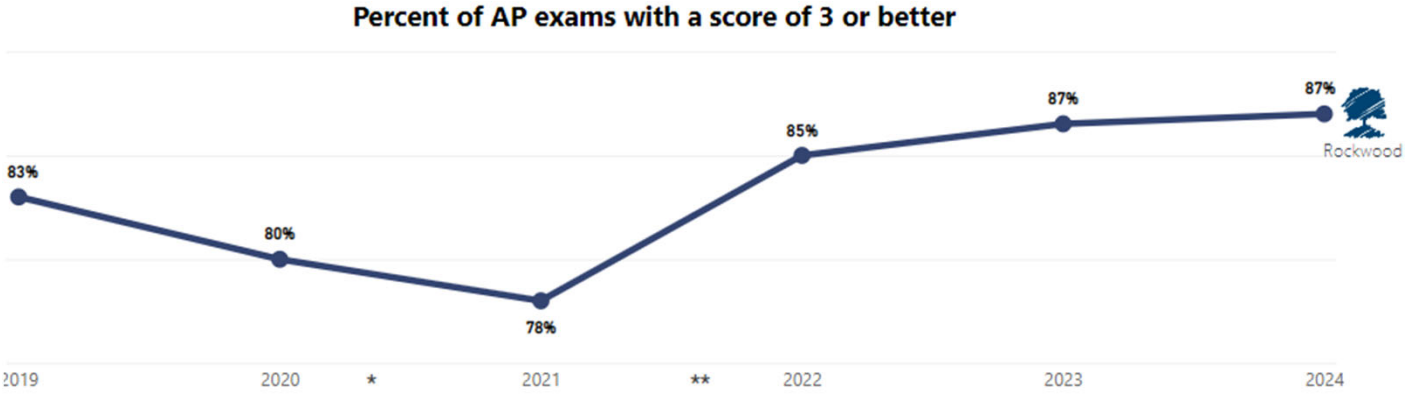
Summary:

- **More than 85%** of 2024 graduates participated in at least one ACT administration
- **Composite average** above Missouri and Nation
- **22.2** - Average composite score for the Rockwood Class of 2024
- **36%** of 2024 graduates met the college readiness benchmarks for **all four** areas compared to 20/21 at the state and national average

AP offers more than 30 courses and exams for students to earn college credit or advanced placement while in high School. Each exam is scored on a 1-5 scale. Typically, scores of 3, 4, or 5 are accepted as "passing" scores by colleges and universities.

Participation and achievement in Advanced Placement (AP) exams increased during the 22-23 school year. The graduating class of 2023 had 38% of students earn a 3 or better on at least one AP test, 43% earn a B or better in at least one AP Course, and 68.5% of students earn at least 1 college credit during their high school career.





A score of 3 or higher is generally accepted as college credit (varies by college)

Summary: **32** different topics of AP exams were administered

- **4,317 AP Exams** (2% increase from 2023)
- **1,987 students** took at least one exam (3% increase from 2023)
- **87%** of the **exams** had a score of **3 or above**
- **3.72 average AP exam score** (Increase from 2022)
- **Higher Percent** of 3 and above than Missouri with 31 exams & higher than the world with 29
- **895** students earned an AP Scholar award

AP Exam Notes:
Data Not available for state & global for 2021, 2022,2023,2024
**exams were all completed remotely online*
*** exams completed w/ multiple formats (remote online & In-Person)*



AP exams in Rockwood had a greater number of exams with students scoring a 3 or above than Missouri and Global participants. The chart below outlines the percent of students scoring three or above for Rockwood, Missouri and Global for each exam:

Rockwood had a higher percent of exams scoring 3 and above than Missouri and the world with 29 exams.

Subject Totals	Department	RSD - Scores 3 Higher	MO-Scores 3 Higher	Global-Scores 3 Higher
2-D Art and Design	Art/Music	100.0%	89.7%	82.8%
3-D Art and Design	Art/Music	100.0%	75.0%	72.0%
Art History	Art/Music	76.6%	78.6%	62.7%
Biology	Science	90.4%	72.4%	68.3%
Calculus AB	Math	94.8%	69.4%	64.5%
Calculus BC	Math	97.2%	84.3%	80.9%
Calculus BC: AB Subscore	Math	98.6%	89.9%	88.3%
Chemistry	Science	95.6%	73.9%	75.7%
Comparative Government and Politics	Social Studies	85.3%	80.3%	73.0%
Computer Science A	Math	86.4%	70.7%	67.3%
Drawing	Art/Music	100.0%	89.9%	83.8%
English Language and Composition	ELA	85.0%	56.7%	54.6%
English Literature and Composition	ELA	95.7%	77.5%	72.4%
Environmental Science	Science	78.2%	63.3%	54.1%
European History	Social Studies	82.7%	65.5%	71.6%
French Language and Culture	World Language	60.0%	74.5%	71.9%
Human Geography	Social Studies	87.5%	57.6%	56.1%
Japanese Language and Culture	World Language	100.0%	100.0%	75.2%
Macroeconomics	Social Studies	86.2%	80.3%	65.1%
Microeconomics	Social Studies	86.9%	81.5%	67.7%
Music Aural Subscore	Art/Music	100.0%	65.5%	60.8%
Music Non-Aural Subscore	Art/Music	100.0%	65.1%	59.7%
Music Theory	Art/Music	100.0%	69.8%	60.0%
Physics 1	Science	63.9%	53.1%	47.3%
Physics 2	Science	91.5%	72.1%	70.6%
Physics C: Electricity and Magnetism	Science	92.7%	76.4%	71.7%
Psychology	Social Studies	92.2%	69.2%	61.7%
Research	Science	83.3%	86.4%	85.7%
Seminar	Science	96.5%	84.6%	83.5%
Spanish Language and Culture	World Language	91.4%	82.5%	82.0%
Statistics	Math	89.2%	71.4%	61.8%
United States Government and Politics	Social Studies	94.5%	72.9%	73.0%
United States History	Social Studies	96.8%	73.9%	72.1%
World History Modern	Social Studies	88.7%	68.6%	63.7%

AP offers Scholar Awards for academic distinctions for students to cite among their credentials on applications and resumes. Below is additional information about the AP Scholar program:

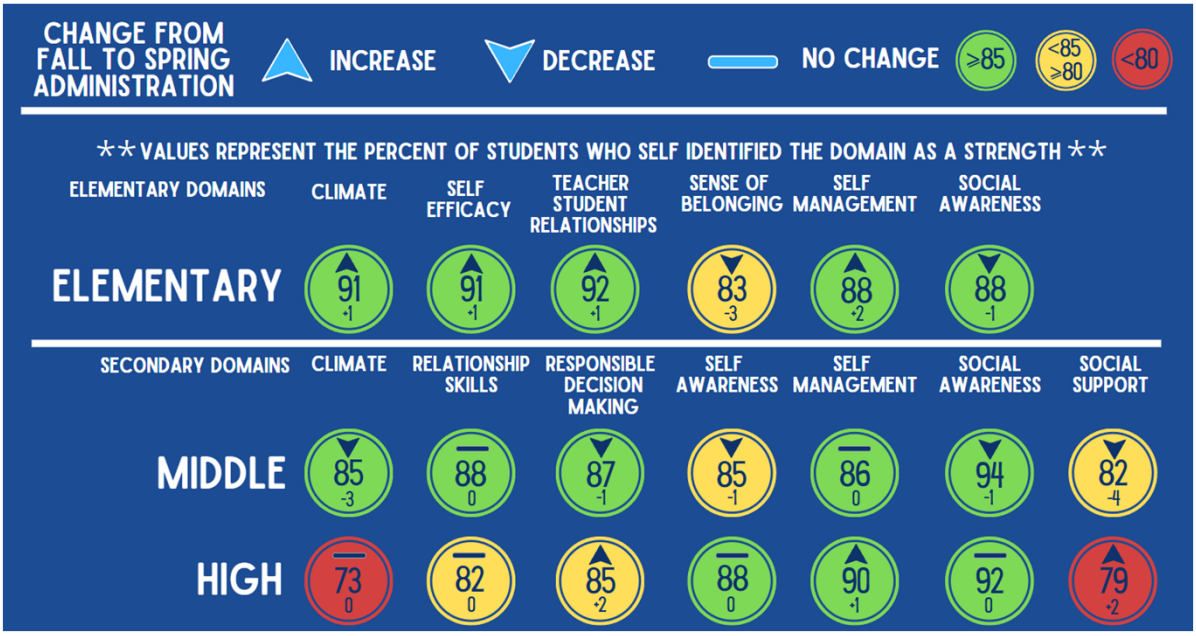
895 Total Awards

Award	Criteria
AP Scholar	Granted to students who receive scores of 3 or higher on three or more AP Exams
AP Scholar with Honor	Granted to students who receive an average score of at least 3.25 on all AP Exams taken, **and** scores of 3 or higher on four or more of these exams
AP Scholar with Distinction	Granted to students who receive an average score of at least 3.5 on all AP Exams taken, **and** scores of 3 or higher on five or more of these exams
AP International Diploma	Awarded to students who display exceptional achievement across a variety of disciplines. See eligibility requirements.
AP Capstone Diploma	The AP Capstone Diploma is granted to students who earn scores of 3 or higher in AP Seminar and AP Research and on 4 additional AP Exams of their choosing.
AP Seminar and Research Certificate	The AP Seminar and Research Certificate is granted to students who earn scores of 3 or higher in both AP Seminar and AP Research.

	AP Scholar	AP Scholar with Honor	AP Scholar with Distinction	AP International Diploma	AP Capstone Diploma	AP Seminar and Research Certificate	All Awards
Rockwood Number of Scholars – Spring 2024	291	163	428	1	6	6	895



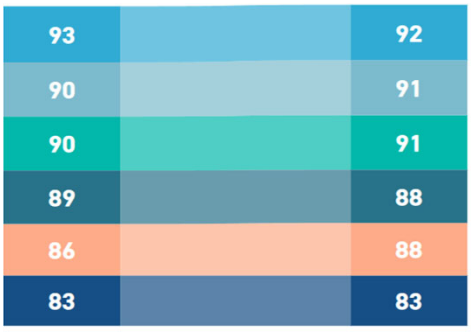
SEL A climate and social and emotional survey designed by the Rockwood School District is administered to all K-12 students in both the fall and the spring of each school year. The Elementary school survey addresses 6 different SEL Domains while the middle and high Schools address 7 different SEL Domains. All surveys address the domains: climate, self-management, & social awareness. The results of the Spring SEL Survey are as follows.



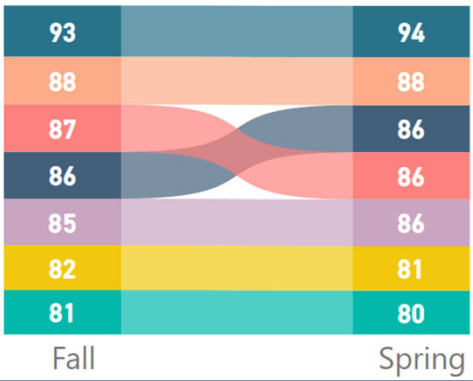
Results by Domain- The Elementary Domain addresses 6 different domains. Three of those domains are also assessed on the Middle and High Surveys. The Middle and High School Surveys address 7 Domains.(* Assessed at all three levels)

- Teacher Student Relationships
- Self-Efficacy
- Sense of Belonging
- Self-Management*
- Social Awareness*
- Climate*
- Relationship Skills
- Responsible Decision-Making
- Self-Awareness
- Social Support

Elementary Fall to Spring



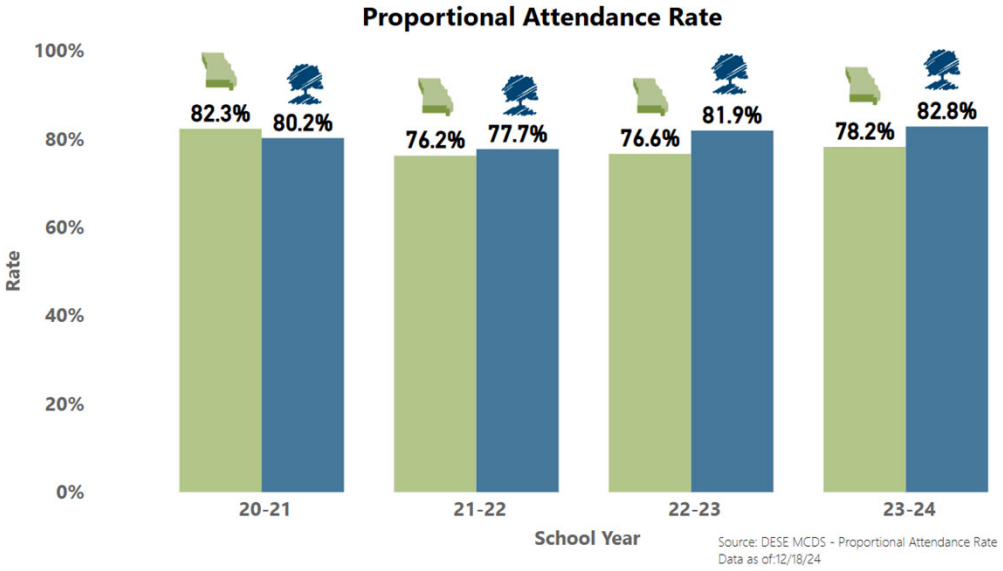
Secondary Fall to Spring



Attendance

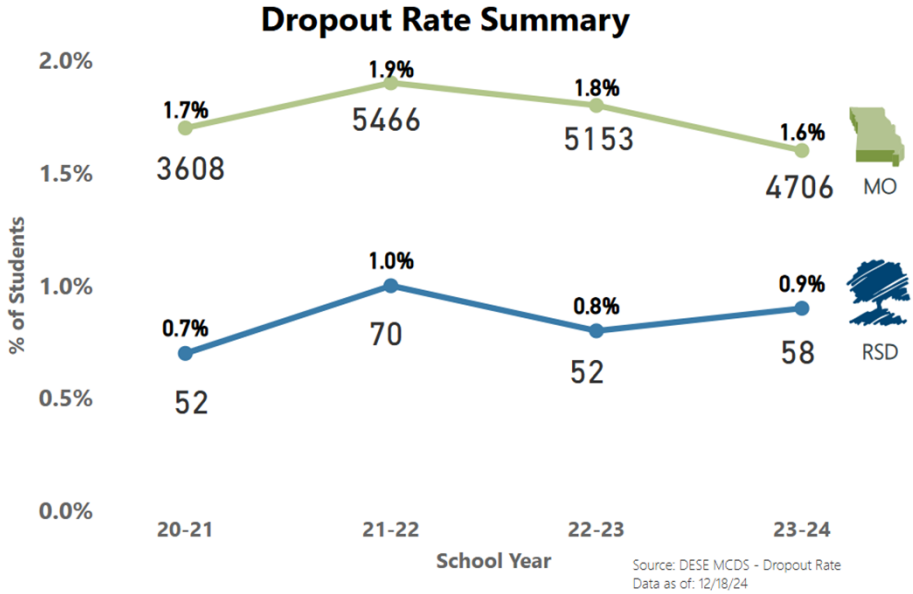
targets tell us the individual student's attendance rate and set the expectation that 90 percent of the students are in attendance 90 percent of the time.

Rockwood's average attendance rate is normally between 91-94%. Since 2020, the attendance rate has slowly began to increase annually.



Dropout Rate

According to the United States Census Bureau, students who dropout of school are likely to earn 67 cents for every dollar earned by a high school graduate.



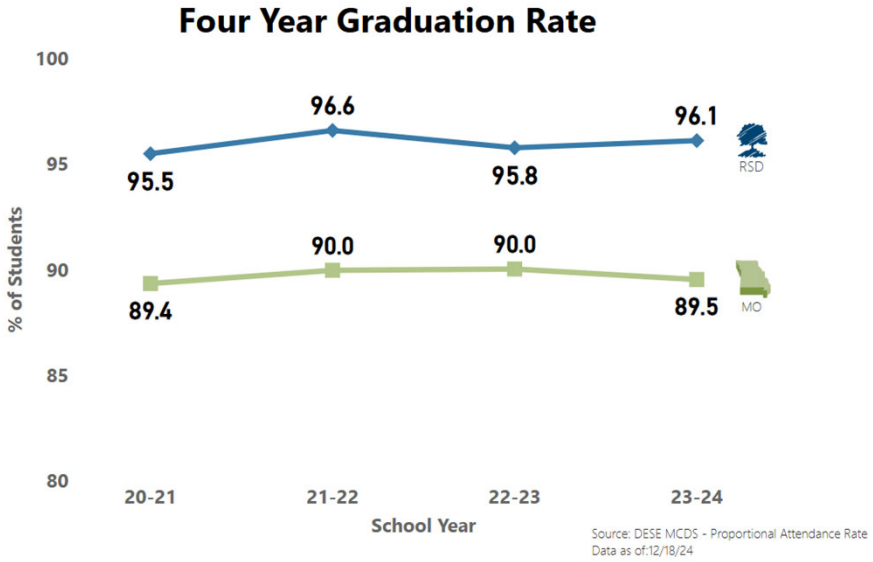
Summary:

- For the 2023-24 school year, Rockwood had a total dropout rate of 0.9%, representing 58 students.

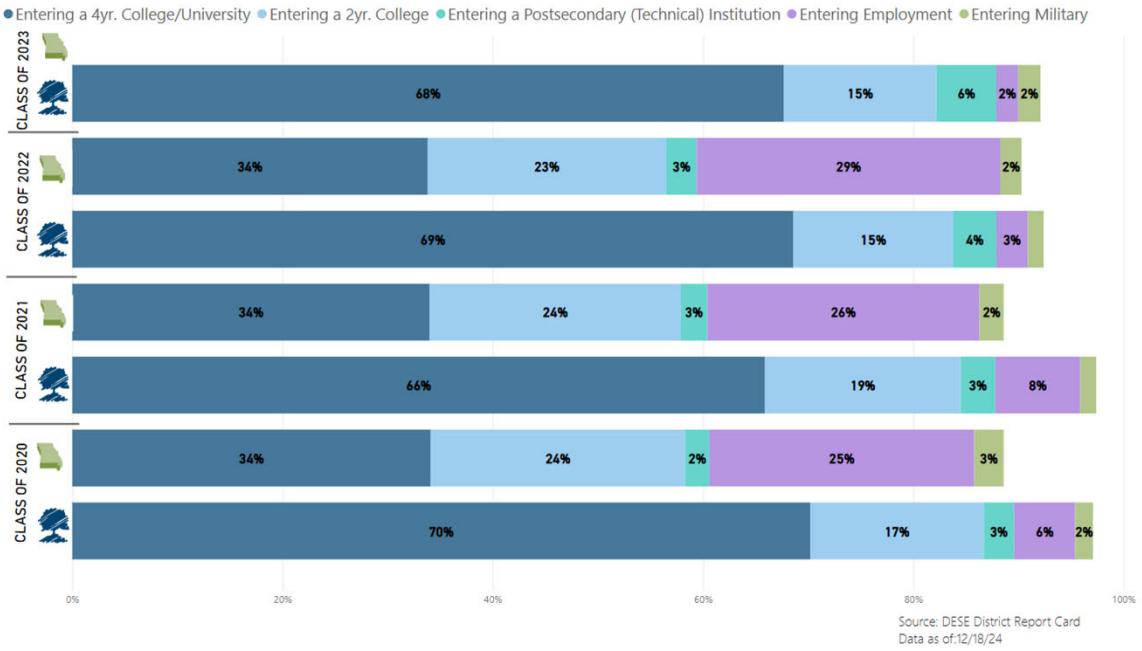


Graduation Rate – 4 year is calculated by dividing the number of graduates who graduate in four years with a regular high school diploma by the sum of graduates and students in the same cohort ("Class") who dropped out. That number is then multiplied by 100.

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



Post Graduation Status examines student pathways after high school graduation. Continuing education beyond high school can provide expanded career opportunities.



Summary: ** These numbers DO NOT represent 100% of Rockwood graduates. Each year up to 7% of students choose not to participate in the post graduate follow up survey.

- **96.1%** of the 2024 Class graduated within 4 years of entering high school
- **90%** of the Class of 2023 continued their education (2yr, 4yr, Technical, Military) beyond high school with another 3% entering the workforce.



GLOSSARY

ROCKWOOD
SCHOOL
DISTRICT

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL (ASBO) – 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. The District participates in the Meritorious Budget Award and Certificate of Excellence programs sponsored by ASBO.

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

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

B/I – (See Bond Issue)

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

BOND – A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also SURETY BOND.

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

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

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

BONDS ISSUED – Bonds sold

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

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

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

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

C/P – (See Capital Program.)

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

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

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

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

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

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

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

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

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

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

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

COST PER PUPIL – See CURRENT EXPENDITURES PER PUPIL.

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

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

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

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

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

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

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

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

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

DESEG – Desegregation program (See VICC).

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

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

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

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

E/S – Elementary School

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

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

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

ESSER I, II and III Funds - Elementary and Secondary School Emergency Relief Fund established respectfully by the Education Stabilization Fund (March 2020), Coronavirus Response and Relief Supplemental Appropriations Act (December 2020) and the American Rescue Plan (March 2021) that allocated funding to LEA's to address the impact of COVID-19 on schools providing instruction to students.

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

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

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

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

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

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

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

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

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

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

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

GIFTED – See TAG (Talented and Gifted)

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) – a professional organization providing timely information, practical educational opportunities, high-quality professional publications and the lastest information on best practices. The District participates in the Certificate of Excellence financial reporting sponsored by GFOA.

H/S – High School

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

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

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

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

ISE – Grants from the Excellence in Education Act.

LEA – Local Educational Agency – School District.

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

LRP-Long range planning

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

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

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

M/S – Middle School

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING – The basis of accounting that is usually followed by governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPOSITION 3 – ballot initiative approved on November 7, 2023 that provides the District authority to increase the Capital Projects fund a total of $0.54 to address annual safety, technology and facility cycle maintenance items. The District will reduce the debt service fund by $0.54 resulting in a net no-tax rate increase.

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

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

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

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

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

SB287 (SENATE BILL 287) - A Missouri State Education Foundation Formula law passed in April, 2005. The bill revises the state aid formula that currently distributes in excess of $3 billion to Missouri public school districts. Currently, the state formula is essentially a tax-rate formula. SB287 seeks to move away form this tax-rate driven philosophy to a formula that is primarily student-needs based.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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