Rockwood R-VI School District

2026-2027 Annual Budget

Meritorious Budget Award











ST. LOUIS COUNTY, MISSOURI, 63025
WWW.RSDMO.ORG

ROCKWOOD R-VI SCHOOL DISTRICT

ST. LOUIS COUNTY, MISSOURI

2026/27 Budget

Dr. Curtis Cain, Superintendent of Schools
Ms. Cyndee Byous, SFO, CPA, Chief Financial Officer
Mr. Dan Steinbruegge, SFO, CPA, Director of Finance

http://www.rsdmo.org

TABLE OF CONTENTS

PAGE

EXECUTIVE SUMMARY 1

Budget Overview and Highlights 2
Budget Message 6

Revenue 16
Revenue Explanation 17
Total Revenue by Fund Comparison 18
Revenue by Source 19
Total Revenue by Source 20
Four Major Revenue Sources 21
Operating Revenues Per ADA 23

Expenditures 24
Expenditure Explanation 25
Total Expenditures by Fund Comparison 26
Expenditures by Function 27
Total Expenditures by Object 28
Operating Expenditures Per ADA 29

Debt Service 30
Debt Service 31

Fund Summary 32
Total Ending Fund Balance Comparison 33
Budget Summary by Fund 34
Total Revenue and Expenditures by Fund Graph 35

Organization/Enrollment/Performance 36
Annual Report to the Community 37
Board of Education 44
Organization 46
Salary and Personnel Changes 47
Personnel Counts 52
Student Enrollment Trends 53
Budget Timeline 54
Meritorious Budget Award 55

ORGANIZATIONAL SECTION 57

Schools Locations/Start and Stop Times 58
District Map 60
Total Enrollment Forecast 61

Organization…… 62
Organizational Charts…… 63
2025-2030 Strategic Plan…… 73
Summary of Accounting Policies…… 93
Board of Education Policies…… 99
Classification of Revenues and Expenditures …… 101
Budget Message …… 103
Budget Timeline…… 108

FINANCIAL SECTION …… 109

Explanation of Key Revenues and Expenditures…… 110
Forecasts…… 114
Total Revenue and Expenditure Graph…… 118

Summary of All Funds …… 119
Budget Fund Explanations…… 120
Total Revenue/Expenditures by Fund Graphs…… 121
Revenue and Expenditure and Fund Balance Summary…… 122
Fund Balances – Governmental Funds…… 123
Ending Fund Balance—All Funds Graph…… 126
Budget Summary by Fund – Revenue/Expenditures…… 127

Summary of Operating Funds (110, 200, 450) …… 128
Summary of Operating Funds…… 129
Schedule of Operating Revenues…… 130

General Fund …… 132
Summary of the General Funds…… 133
Incidental Fund
Revenue…… 134
Expenditure…… 135
Fund History, Budget and Forecast…… 137

Child Nutrition Services
Revenue…… 138
Expenditure…… 138
Fund History, Budget and Forecast…… 139

Student Activities Fund
Revenue…… 140
Expenditure…… 140
Fund History, Budget and Forecast…… 141

Community Education Fund
Revenue…… 142

Expenditure..... 143
Fund History, Budget and Forecast..... 144

Special Fund (Teachers) 145
Revenue..... 146
Expenditure..... 147
Fund History, Budget and Forecast..... 148

Debt Service Fund 149
Revenue..... 150
Expenditure..... 150
Fund History, Budget and Forecast..... 151
Debt Retirement Summary..... 152
Debt Service Bond Schedule..... 153
Bond Indebtedness Payment Schedule..... 154
Debt Service Tax Rate..... 155

Building Fund 156
Building Fund Explanation..... 157
Revenue..... 159
Expenditure..... 160
Fund History, Budget and Forecast..... 161

Capital Fund (Bond Issue) 162
Fund History, Budget and Forecast..... 163
Capital Projects..... 164

Summary of All Programs 166
Expenditure Summary by Program..... 167
Expenditures by Program and Cost Per Student..... 168
Elementary Instruction..... 169
Middle School Instruction..... 170
High School Instruction..... 171
Other Regular Instruction..... 172
Talented and Gifted Instruction..... 173
Special Programs..... 174
Early Childhood Special Education..... 175
Student Activities..... 176
Tuition to Other Districts..... 177
Instructional Support..... 178
Professional Development..... 179
Library Services..... 180
Computer Assisted Instruction..... 181
Building Administration..... 182
General Administration and Support..... 183
Care and Up Keep of Facilities..... 184

Transportation…… 185
Child Nutrition and Warehouse…… 186
Community Services…… 187
Capital Outlay…… 188
Debt Services…… 189

Stakeholder Financial Reference Material …… 190
Budget Summary
Fund Summary…… 191

Revenue
General Revenue Explanation…… 192
Schedule of Operating Revenues …… 195
Schedule of Revenues Budget Comparison …… 197
Schedule of Revenue Annual Actual Comparison…… 199

Salaries and Benefits
Salary and Benefits by Fund…… 201

Expenditures
Expense by Department…… 203
Expense by Object…… 207
Expenditures by Function/Program…… 209

INFORMATIONAL SECTION …… 211

History of RSD…… 212
Enrollment Forecast Methodology…..…… 214
Total Enrollment—Historic…… 216
Total Enrollment Forecast.....…… 217
Budget Summary by Fund…… 218
Revenue and Expenditure and Fund Balance Summary…… 219
Schedule of Revenue Annual Actual Comparison…… 220

Taxes and Assessed Valuations …… 222
Analysis of Total Tax Rate…… 223
Impact of Budget on Typical District Taxpayer…… 224
Analysis of St. Louis County Total Tax Levy…… 225
Analysis of St. Louis County Adjusted Operating Tax Levy…… 226
Actual Property Tax Rate and Collection Rates…… 227
Assessed Valuations..…… 228
A/V by Class of Property…… 229
Bonded Indebtedness Payment Schedule…… 230

Personnel …… 231
Highly Qualified Staff…… 232
Salary and Personnel Changes…… 233

Personnel Counts..... 238
Teacher Salary Schedule..... 239

Performance Indicators 241
MAP..... 245
ACT..... 254
Advanced Placement Test..... 255
SEL Survey Results 258
Attendance Summary 259
Dropout Rate Summary 259
Graduation Rate Summary 260

Glossary 261
Glossary..... 262



EXECUTIVE SUMMARY

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET OVERVIEW AND HIGHLIGHTS

The 2026/27 budget serves as the comprehensive financial plan of the Rockwood R-VI School District ("District") for the 2026/27 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 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 Value: 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

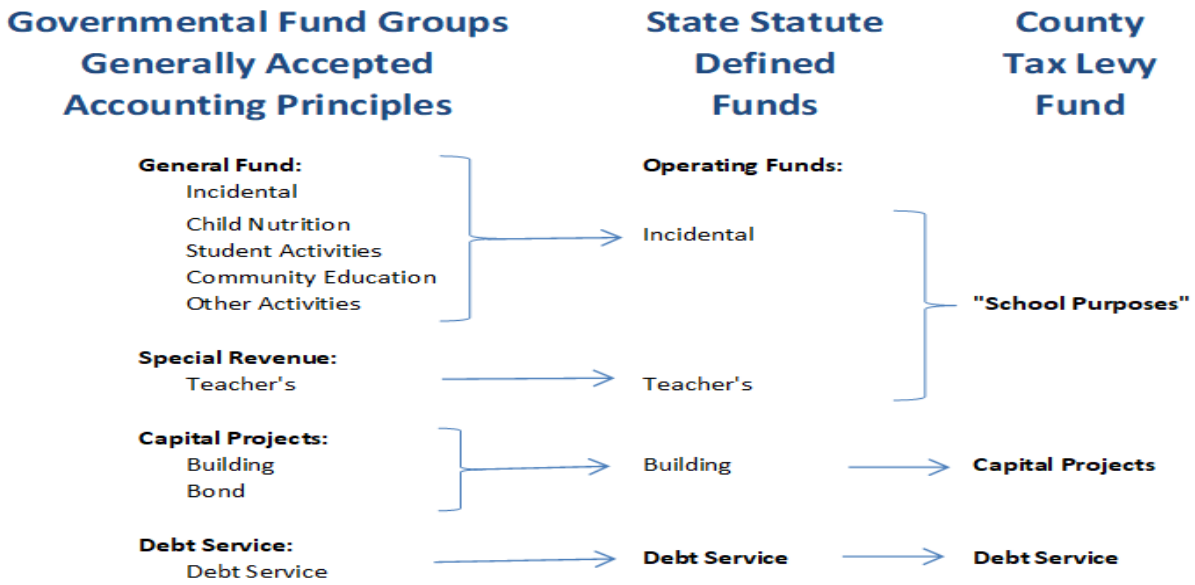
Budget Overview and Highlights

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 2026/27 ***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 2026/27 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 2026/27 fiscal year. Detailed budget schedules are 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 34 school buildings comprised of 4 high schools, 6 middle schools, 19 elementary schools, Pathways Alternative Learning Center, 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
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
2025-26	18,004	562	18,566

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. Although certain areas within the District's boundaries have seen growth due to residential development during this timeframe, our overall our student enrollment has decreased 2,460 students, or 11.7% since 2015/16. Enrollment has decreased an average of 6.1% in other St. Louis County school districts and an average of 3.4% 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.

The District recently engaged a consulting firm to perform to develop and analyze demographic data relevant to the District's facility planning efforts. The study which was released in June 2025 provided enrollment trends and forecasting through the 2034/35 school years and is based on factors such as birth rates, student mobility and yield factors as well as historic housing data and residential development within the District. The use of the report supports our annual process in which we update our enrollment forecast with membership counts based on the last Wednesday in September as reported to DESE. For the 2026/27 budget year, the District utilized the projected enrollment provided through the demographic study. Going forward, the District will utilize tools provided by the demographic study and refresh the date with current District membership. Additional information on the demographic study is provided later in the budget book.

Our current 2026/27 enrollment projection based on our demographic study is 18,212 students, a decrease of 354 students. About a third of this decrease is due to a decline in the number of VICC students as that program is phased out. In total, we are forecasting 217 fewer elementary students, 86 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 and any adjustments to classroom staff will be addressed through attrition.

Performance

The Rockwood School District continues to be a leader in the field of public education as it maintains full accreditation with the State. Rockwood students are renowned for their achievements. Each school year reinforces the bedrock principles that make the Rockwood School District a special place to learn and grow. The District's 34 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 students scored an average composite score of 23.5 on the ACT during the 2024-25 school year 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 91% of students in Rockwood have scores of 3 or higher.
- The graduation rate for Rockwood students is 96.9% compared to the state average of 91.4%
- All four Rockwood high schools received top ranking 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.
- Babler Elementary, Chesterfield Elementary, Eureka Elementary and Selvidge Middle schools were named 2025 National Schools of Character by Character.org. Babler Elementary, Ridge Meadows Elementary, Crestview Middle and Selvidge Middle schools were named State Schools of Character.

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

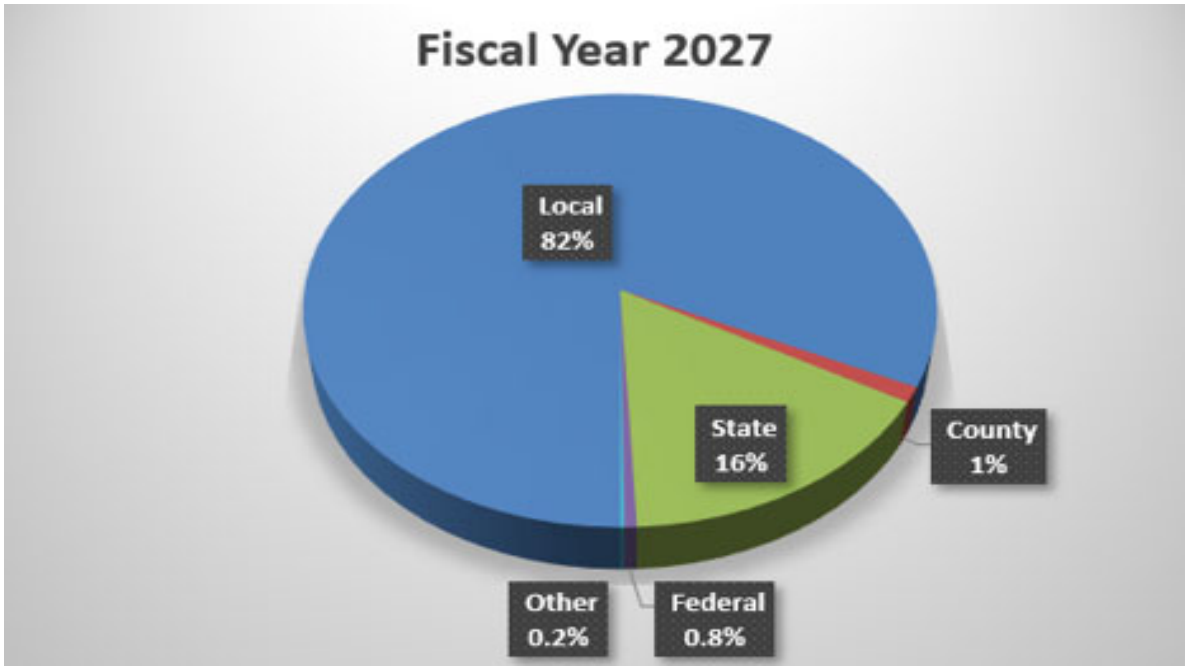
https://annualreport.rsdmo.org/

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET MESSAGE

The development of the District budget each year has its own unique circumstances and challenges but the budget process that the District has in place allows for the District to make the necessary adjustments to maintain our long-term goal of being fiscally responsible to our Community. 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, 82% of the operating revenue comes from local sources and 16% comes from state sources. Three of these sources comprise 91% of total operating revenue: Local property taxes (including M&M surtax), Prop C sales tax 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:

- Senate Bill 190 passed by the State of Missouri in May 2023 that provides annual tax relief to qualifying senior citizens first impacted the District in the 2025/26 school year with a $4.0 million decrease in possible revenue collections causing our collection rate to drop from 97% to 95%. At this time, the $4.0 million is our base annual impact from Senate Bill 190 and we anticipate that figure to increase resulting in less available local revenue.
- 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 calculated States Adequacy Target (SAT) for funding public education according to State statute is $7,145; however, this is dependent on funds being available to support this target. At this time, DESE is projecting a shortfall in State funding of around $190 million to achieve an SAT of $7,145. Current estimates from DESE indicate the SAT could be funded at $6,900 in 2025/26 and $6,865 in 2026/27 if all expected revenue targets are achieved.
- Formation of a state task force is in the process of reviewing the State's methods for funding Missouri K-12 public schools. Results of their work are currently expected to be released in December 2026.
- 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 reimbursement of transportation costs.

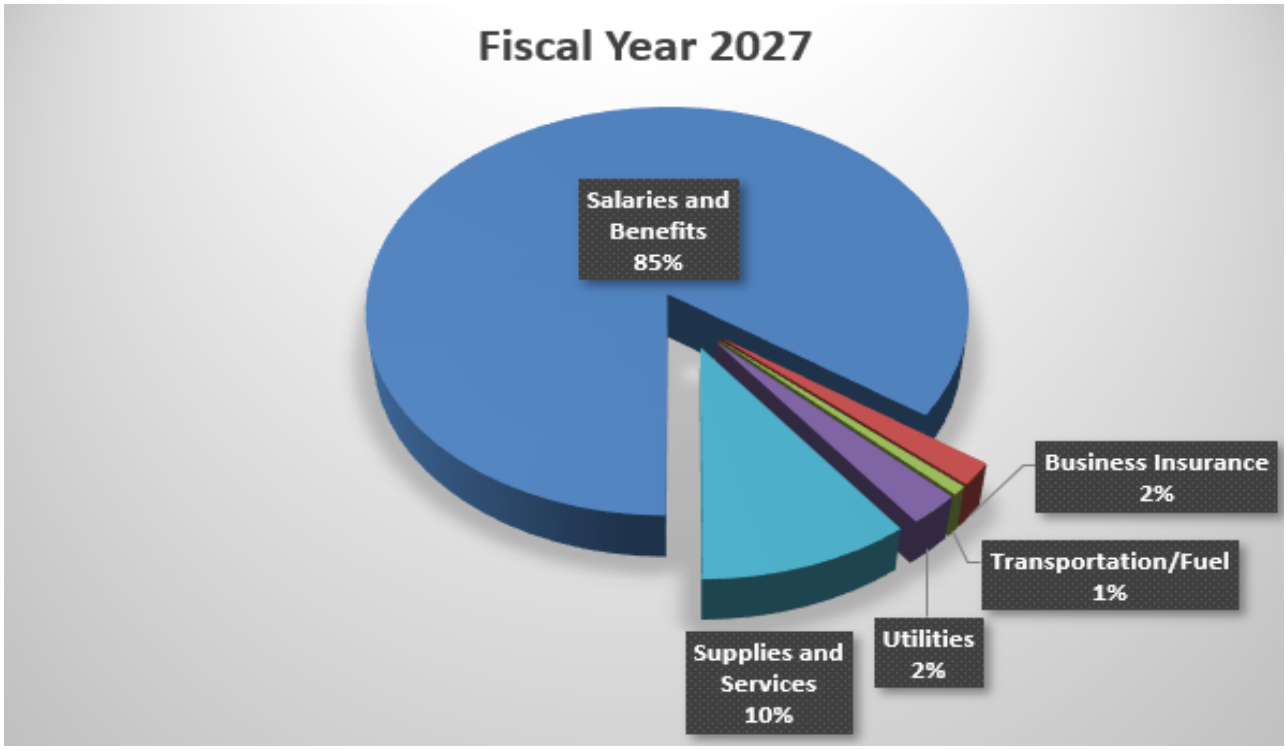
As we mentioned above, all school districts across the State of Missouri are impacted by the shortfall in available revenue to fund the SAT at the level required by the State statute. Our original budget targets that were presented to the Board of Education in December 2025 for the 2026/27 budget year reflected the SAT being funded at $7,145. In March 2026, DESE published an update on the shortfall in State funding that resulted in new estimates for the SAT that immediately impacts our 2025/26 budget as well as our 2026/27 budget. This change in funding levels results in an immediate $10.3 million dollar decrease in revenue from the State formula over this two-year period. The chart below summarizes the change between our original planning factors presented in December 2025 compared to the current realities of State funding that are now included in each respective budget years. The decrease in the SAT funding level will continue to have a significant impact in future budget years as there are no planned revenue replacements at the State level.

	2025-26 Adopted Budget	2025-26 Updated Forecast	2026-27 Preliminary Budget (December 2025)	2026-27 Proposed Budget May-25
WADA/WAM	17,245.00	17,387.00	17,204.00	17,204.00
SAT	7,145.00	6,900.00	7,145.00	6,865.00
Formula Revenue	$ 39,278,046	$ 34,557,489	$ 38,145,048	$ 32,573,194
SB727 Incentive	336,276.00	330,895.00	394,129.00	347,783.00
Total Basic Formula	$ 39,614,322	$ 34,888,384	$ 38,539,177	$ 32,920,977
Increase (decrease)		(4,725,938)		(5,618,200)

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. Available resources are one important component of retaining and recruiting employees to the District as over 85% of our operating budgeted is invested in our staff who are committed to the mission of the District in serving our students. A second component of salaries and benefits is utilizing benchmarks from other area school districts to assist with determining salary increases that can be allocated using current resources to each specific employee group. During the 2025/26 budget year, the District placed Proposition S on the ballot for a 45-cent levy increase to raise teacher and staff salaries to be more competitive with other local school districts, expand health care benefit offerings to more employee groups and hire two additional school safety officers. Proposition S was narrowly defeated by 500 votes.

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. Similar to other school districts, our insurance plan has been impacted by rising pharmacy costs in recent years that has created a gap between our premium structure and forecasted expenditures of the plan. The District has historically 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. Adjustments have been made along with the continued support of the District to provide for these contributions as the plan increased insurance premiums 10% for the insurance plan year beginning November 1, 2025 and will incur another 7% increase for the plan year beginning November 1, 2026 in an effort to close the premium gap and return to being self-funded.

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 in 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. Despite the sharp increase in fuel prices, our budget has not been materially impacted and we have adjusted our fuel budget accordingly without any interruption in transportation and program services. 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 claim's 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 currently 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. Original planning for the 2026/27 budget year included a planned spend down in fund balance through the 2029/30 budget year but would still allow us to continue operating with consistency in class size and staffing targets, previously approved curriculum, current support resources, and existing salary agreements while maintaining an adequate fund balance. The change in State funding as described above that was communicated late in our budget cycle accelerates our use of fund balances in years presented in this budget book to levels below our district policy. Planning for adjustments that will need to be made to match our current fiscal reality will soon begin.

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. During the 2025/26 school year, the transfer authorized in Prop 3 was completed and will provide 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 2026/27 budget process began in October 2025 and continued to evolve throughout the school year as we were placing the finishing touches on the budget through May 2026. 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 2025/26 fiscal year with a positive growth to our operating fund balance. From a financial perspective the 2026/27 budget incorporates many estimates based on the following:

- Local assessed valuation (AV) is a non-reassessment year in 2026 with a forecasted 0.89% increase; the District is supported by a strong local tax base as AV has increased 76% over the last ten years.
- Collections of current taxes has been adjusted to 95% due to Senate Bill 190 and delinquent taxes continue to match our budget and forecasted amounts.
- The States shortfall in revenue collections has negatively impacted the ability to fully fund the SAT at $7,145 resulting in a budgeted SAT of $6,865.
- Local sales tax collections are also being impacted by a drop in State revenue collections and we are budgeting for a 4.6% decrease in Prop C revenue.

- The State's current budget for 2026/27 fails to fully fund the State's potential 75% reimbursement of a district's transportation costs and may also be impacted by the state revenue shortfall; therefore, we have adjusted our budget to receive only 40% of the potential 75% reimbursement.
- Ability to offer strong salary commitments in the 2026/27 school year and contribute additional funds to the self-insurance medical fund while also incurring a 7% increase in premiums.
- Adjustments to the expenditure budget for certain costs increases being experienced due to inflation or other economic situations, such as utilities and fuel.
- Proposition 3 funding in the Capital Projects fund is allocated to address safety, technology and facility cycle maintenance.

While we are currently in a sound financial position, news of State funding shortfalls and other targeted efforts in legislation to limit revenue resources for school districts makes it imperative we remain vigilant and responsible with our financial commitments to continue guiding the District in a fiscally sound 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. These efforts will be even more important over the next couple years but our financial planning remains a priority to our Community. Sound fiscal practices will continue to guide us and we should be proud of this foundation that has allowed our financial accomplishments that have been achieved 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 26th 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 2025 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 2025, 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 2026/27 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. In November 2025, 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 2025, the finance department presented a preliminary 2026/27 budget to the Board of Education that included a planned spending deficit of approximately $3.9 million. From January through May 2026, 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 2026, a budget update was presented to the Board of Education that included all the changes, including the decrease in our State Basic Formula revenue, since the December presentation. Throughout 2026/27, 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 2026. The proposed budgets for our self-sustaining funds were part of the budget update provided to the Board in May 2026.

The total final proposed budget for fiscal year 2026/27 for all funds includes budgeted revenue of $358.6 million and budgeted expenditures of $380.1 million, resulting in a decrease of fund balance of $21.9 million. For the operating funds, the budget includes revenues of $281.1 million, expenditures of $291.1 million and transfers of $0.6 million which results in a budgeted decrease in fund balance of $9.3 million.

As summarized by the schedule below, the District is budgeting for total beginning fund balance of $143.6 million at July 1, 2026 and ending fund balance of $121.7 million at June 30, 2027. For District operating funds on the accrual basis, beginning fund balance at July 1, 2026 is forecasted to be $100.2 million and ending fund balance at June 30, 2027 to be $90.8 million.

	Operating	Building	Debt Service	Self-Sustaining	Total
Revenues	$ 281,132,736	$ 36,793,308	$ 8,905,127	$ 31,405,885	$ 358,237,056
Expenditures	(291,082,316)	(45,909,295)	(12,117,465)	(31,010,321)	(380,119,397)
Transfers in (out)	585,000	-	-	(585,000)	-
Change in fund balance	(9,364,580)	(9,115,987)	(3,212,338)	(189,436)	(21,882,341)
Fund balance, July 1, 2026	100,206,272	20,193,411	9,043,777	14,180,671	143,624,131
Fund balance, June 30, 2027	$ 90,841,692	$ 11,077,424	$ 5,831,439	$ 13,991,235	$ 121,741,790

The District is budgeting for a $21.9 million decrease in total fund balance of which $9.4 million is in the operating fund. 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 2025/26 but is completed in 2026/27. The current forecast of this overlap is $8.6 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 $3.2 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 $0.4 million.

The fund balance of the operating funds is forecasted to be $90.8 million at June 30, 2027 which represents a 31% 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 is a current benchmark for the District to have 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 2026/27 operations is expected to be $281.1 million which is a $5.5 million decrease compared to the 2025/26 revenue forecast of $286.6 million. Significant revenue components of the 2026/27 budget and their respective change from 2025/26 are as follows:

• Local property taxes (+$4.3)
  ○ As the table below shows, the District has a growing local tax base which provides approximately 64% 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 $2.6 billion (76%) and our tax rate has decreased $0.7878 in the last 10 years.

Calendar Year	Tax Rate Ceiling	Recoupment	Debt Service	Total Tax Rate	Assessed Valuation	% Change
2016	3.8411	0.1467	0.6800	4.6678	3,423,852,818	
2017	3.6705	0.1510	0.6800	4.5015	3,724,290,340	**8.77%**
2018	3.7109	0.1630	0.6800	4.5539	3,762,959,020	1.04%
2019	3.5487	0.1176	0.6800	4.3463	4,117,115,290	**9.41%**
2020	3.5493	0.0692	0.6800	4.2985	4,169,988,108	1.28%
2021	3.4162	0.0290	0.6800	4.1252	4,499,638,385	**7.91%**
2022	3.4560	0.0123	0.6800	4.1483	4,639,005,137	3.10%
2023	3.1985	0.0122	0.6800	3.8907	5,388,208,735	**16.15%**
2024	3.5598	0.0028	0.3200	3.8826	5,418,871,115	0.57%
2025	3.7398	0.0018	0.1400	3.8816	5,978,481,760	**10.33%**
2026*	3.7400	0.0000	0.1400	3.8800	6,031,959,307	0.89%

* estimated for the 2026/27 budget

Tax year 2026 is a non-reassessment year and the District is estimating a 0.89% increase to total AV ($6.0 billion) based on preliminary information provided by our local county assessor's office as well as prior year trends. Our 2026/27 budgeted tax rate of $3.8800 is slightly below the 2025/26 tax rate of $3.8816.

One factor now included in our forecasting of local taxes is the financial impact of Senate Bill 190 (2023) which provided tax relief to eligible senior citizens and first impacted the District during the 2025/26 budget year. A District's total assessed taxes will continue to be calculated as in previous years but eligible senior citizens will see a credit on their tax bills to ensure their property tax bill is the same as the previous tax year. This will cause our collection rate on local taxes to decrease. Per county records, the financial impact to the District in 2025/26 was $4.0 million resulting in our collection rate to decrease from a 97% historical average to a new budgeted collection rate at 95%. The budgeted increase of $4.3 million in local property taxes is primarily due to the following:

- +$1.5 million increase in current taxes due to the budgeted 0.89% increase in assessed valuation which in a non-reassessment year is primarily due to new construction and estimated increases in personal property:

Estimated Assessed Valuation	6,031,959,307
Operating tax rate	3.1200
Collection rate	95.0%
Estimated Assessed Revenue	178,787,274
Increase from 2025/26	1,494,202

- +$2.2 million increase 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 collections of delinquent payments from taxpayers are greater than the settlements paid by the District this creates an improvement in revenue. The forecasting of delinquent taxes is difficult to provide sound calculations as we have no control over when taxes are collected or when taxpayers protest their taxes and receive any settlements in their favor. The increase in delinquent taxes for 2026/27 is based on our trend in which the net collections of delinquent taxes has been greater than settlements paid to taxpayers in non-reassessment years resulting in a positive revenue variance compared to the prior budget year.

	Tax Year - Delinquent Taxes Analysis				
	2022	**2023**	**2024**	**2025**	**2026**
Net Delinquent Collections (Settlements)	853,781	(1,649,575)	520,181	(1,870,318)	340,980
Change		(2,503,356)	2,169,756	(2,390,499)	2,211,298

Note: even years represent non-reassessment tax years and odd tax years represent reassessment years

•Prop C – Sales tax (-$1.2)

- 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 248 compared to 2025/26. Guidance from the State indicates that the 2026/27 projected per WADA could decrease to $1,418 due to expected shortfalls in revenue collections at the State level which we will closely monitor.

WADA (prior year)	16,964
Amount per WADA	1,418
	24,054,952
Decrease from 2025/26	(1,164,083)

• State Basic Formula including Classroom Trust (-$2.0)

- Revenue from the State Basic Formula represents nearly 12% of the operating budget. We are budgeting for $32.9 million in revenue from the State formula in 2026/27 which is a $2.0 million decrease compared to the adjusted revenue in 2025/26. As summarized below, revenue from the State formula is a combination of multiple factors:

	2025/26	2026/27
Residential WAM/WADA used in the Formu	17,264.000	17,081.000
Summer Academy ADA	123.000	123.000
Total ADA funded by the State	17,387.000	17,204.000
SAT	6,900	6,865
DVM	1.088	1.088
Appropriation Factor	100%	100%
Total State Formula Revenue	34,497,594	32,498,194
Senate Bill 727 - Calendar Incentive	330,895	347,783
Financial Institution Tax - State Portion	79,895	75,000
	34,908,384	32,920,977
Decrease from 2025/26		(1,987,407)

The first factor is the combined Weighted Average Membership (WAM) and the Weighted Average Daily Attendance (WADA) of resident students. The WAM is a new component of the calculation based on the average of the District's September and January membership and is combined with the WADA of a district multiplied by the respective factors below.

	2025/26	2026/27
WAM	10%	20%
WADA	90%	80%

The Basic Formula allows a district to use the higher of the current school year or prior two school years for the WAM and WADA. Since the District is experiencing declining enrollment, the residential WAM/WADA of 17,081 used in 2026/27 is from the 2024/25 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. Current guidance from the State is the SAT will be $6,865 in 2026/27 which is well below of the Basic Formula being fully funded with a SAT of $7,145.

The above revenue sources account for 91% 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 funded at 40% of the targeted 75% of a District's transportation costs from the prior year. The District is budgeting a decrease of $3.2 million in transportation revenue
- Voluntary Interdistrict Choice Corporation (VICC) is expecting a decrease in revenue of $1.2 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 2025/26 school year.
- Federal revenues currently account for only 0.8% of the total 2026/27 operating funds and at this time are expected to remain relatively flat compared to 2025/26

The budget for 2026/27 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 2026/27 operating funds is expected to be $291.1 million. This is a $11.6 million increase compared to the 2025/26 expenditure forecast of $279.5 million. The principal differences are:

- Salaries and benefits (+10.7)
    - 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 2026/27, the Board of Education approved a salary increase of 4.75% for members of the RNEA. The 2026/27 budget includes insurance premium increases of 7%. Overall salaries and benefits are expected to increase $10.7 million over the 2025/26 salary and benefit forecast. Below is a summary of budgeted changes:

	Salary		Benefits	
Salary Increases:				
Teachers	$5,361,021		$ 786,374	
Administrators	599,610		86,943	
Custodial	750,255		90,031	
Nurses	151,095		18,131	
Social Workers	70,804		8,496	
Transportation	247,491		29,699	
Support staff	1,164,116		116,412	
		8,344,392		1,136,087
Other staffing additions/changes		(542,585)		(62,940)
Annual premium increase		-		1,780,847
Total Significant Changes		$7,801,807		$2,853,995

- Supplies/services (+$0.6)
    - The supplies and services budget for 2026/27 is estimated to be $29.6 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 (+0.3)
    - Insurance premiums for the District's property, workers' compensation and general liability is expected to increase 6.5%.

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).

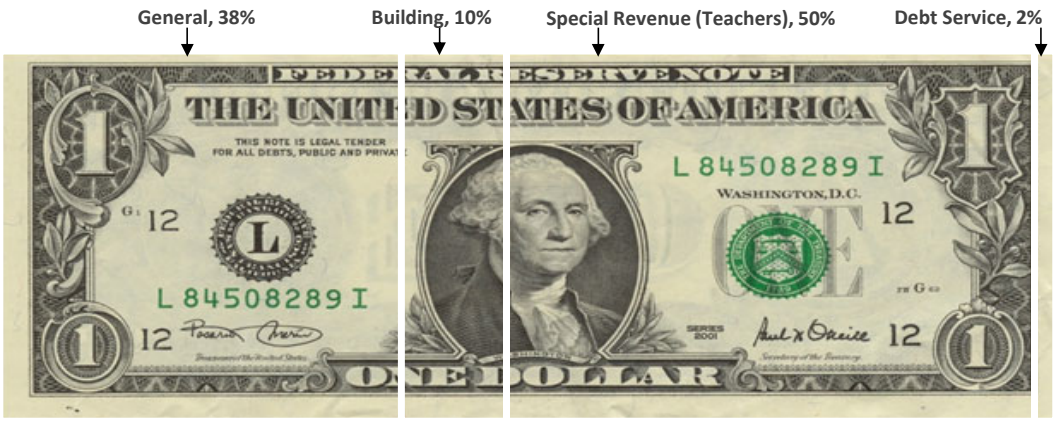
The Operating Fund reports include only the Incidental portion of the General Fund, Special Revenue and the Building portion of the Capital funds. It is important to note that the District considers the Incidental and Special Revenue funds to account for the day-to-day operations of the District and 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) 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 2025/26	BUDGET 2026/27	% of TOTAL REVENUE	% CHANGE
General	$ 137,788,946	$ 135,621,564	38%	-2%
Special Revenue (Teachers)	179,541,444	176,917,057	50%	-1%
Debt Service	8,885,889	8,905,127	2%	0%
Building	36,080,009	36,793,308	10%	2%
TOTAL FUNDS	**$ 362,296,288**	**$ 358,237,056**	**100%**	**-1.1%**

BUDGET 2026/27
TOTAL REVENUE % BY FUND



Total revenues for 2026/27 is budgeted to be $358.2 million which is a $4.1 million decrease from 2025/26. The District's revenue is primarily from local tax efforts (82%) 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 $305.2 million in total local funding as noted below, approximately $242.9 million (68%) is from local property taxes which is based on the assessed valuation of our local real estate, commercial, agricultural and personal property. Since 2016, the District's assessed valuation has increased over $2.6 billion (76%) which has allowed the District to lower our tax rate to the lowest in over 30 years. The 2026/27 budget year is a non-reassessment year for our assessed valuation and the District is budgeting a 0.89% increase to assessed valuation with the expectation that our tax rate will be slightly lower than 2025/26. 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 $5.7 million (29%) in the last six years; however, we are expecting a 4.6% decrease in 2026/27 due to sales tax collections falling short of State projections. The District's return on investments is also another factor in local revenue as we are estimating a return of over 3.5% in 2026/27 based on the current interest rate environment. For the first time in five years, we budgeting for the Foundation Formula to be pro-rated and fall short of the calculation to fully fund public education. One of the main factors in our Foundation Formula revenue is the State Adequacy Target (SAT) which is the funding level set by the State and is calculated as $7,145. Due to expected shortfalls in revenue at the State level, we do not expect to achieve that funding level and have budgeted for the SAT to be paid at $6,865. A second factor in the Foundation Formula is a District's Weighted Average Daily Attendance (WADA) which will increase or decrease based on the enrollment and attendance levels of a District. For Rockwood, we are in a declining residential student enrollment period. Since 2019/20, the District's enrollment has declined by 2,346 students, or 11.2%. The decline in enrollment will naturally cause our WADA to decrease each year so we are budgeting our WADA to be 17,204. This decrease in WADA, down from 17,387 in 2025/26 along with the decrease in the SAT results in a $2.0 million dollar decrease in revenue from the Foundation Formula.

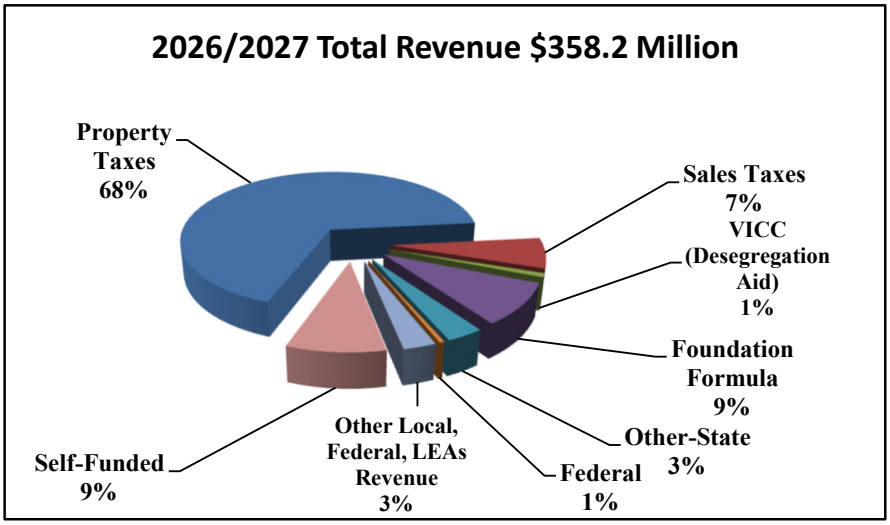
SOURCE	ESTIMATED 2025/26	BUDGET 2026/27	CHANGE
Local	$ 302,877,414	$ 305,204,032	$ 2,326,618
County	3,696,236	3,931,723	235,487
State	51,560,332	44,904,443	(6,655,889)
Federal	3,526,220	3,568,889	42,669
Other	636,086	627,969	(8,117)
Total	**$ 362,296,288**	**$ 358,237,056**	**$ (4,059,232)**

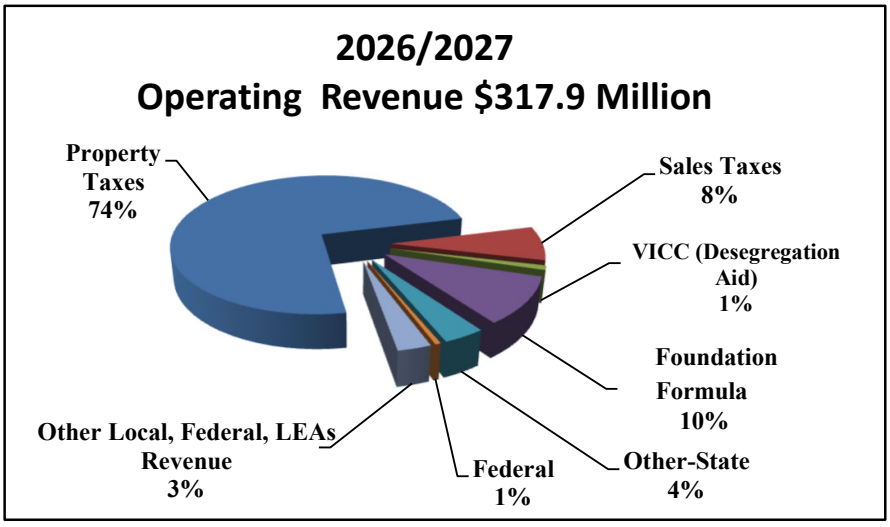
ROCKWOOD R-VI SCHOOL DISTRICT
REVENUE BY SOURCE
2026/27

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 68% of Total and 74% of Operating Revenues.

	TOTAL	OPERATING
Property Taxes	$ 242,860,233	$ 234,822,427
Sales Taxes	24,054,975	24,054,975
VICC (Desegregation Aid)	3,135,742	3,135,742
Foundation Formula	32,920,977	32,920,977
Other-State	11,888,192	11,888,192
Federal	1,605,000	1,605,000
Other Local, Federal, LEAs Revenue	10,366,052	9,498,731
Self-Funded	31,405,885	-
	$ 358,237,056	**$ 317,926,044**

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





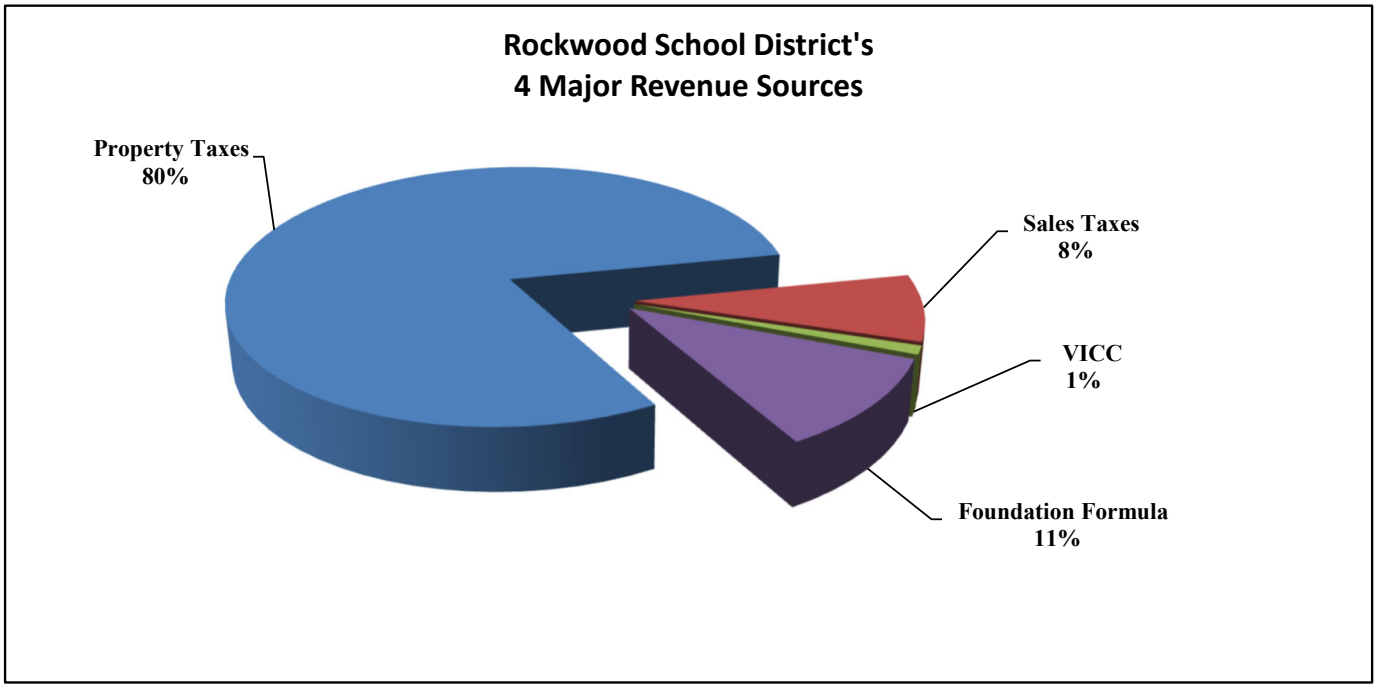
ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE BY SOURCE

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
Tax Rate	$4.1483	$3.8907	$3.8826	$3.8816	$3.8800
Assessed Valuation	$4,639,005,137	$5,388,208,735	$5,418,871,115	$5,978,481,760	$6,031,959,307
Revenues					
Local Sources:					
Property Taxes	$ 205,288,597	$ 219,428,048	$ 222,699,045	$ 237,620,149	$ 242,860,233
Sales Taxes	24,906,738	25,616,179	25,303,999	25,219,058	24,054,975
VICC	6,845,345	4,821,654	4,577,190	4,397,106	3,135,742
All Other Local	31,976,639	35,720,536	36,619,889	35,641,101	35,153,082
County Sources	4,196,065	4,222,318	3,852,799	3,696,236	3,931,723
State Sources					
Foundation Formula	35,139,309	35,297,100	33,142,799	34,908,384	32,920,977
All Other State	12,643,954	14,108,190	14,604,305	16,651,948	11,983,466
Federal Sources	9,485,309	9,056,631	5,018,996	3,526,220	3,568,889
Total Revenues	**330,481,956**	**348,270,656**	**345,819,021**	**361,660,202**	**357,609,087**
Sale of Property	62,035	35,184	474,256	36,086	27,969
Transportation	168,254	76,559	88,799	150,000	150,000
Other Sources	724,403	-	494,857	450,000	450,000
TOTAL ALL SOURCES	**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**

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 $302,971,927 or 85% of total District revenues and $294,934,121 or 93% of all operating revenues in 2026/27.



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 2026/27, the District's assessed valuation is expected to increase 0.89% to $6.0 billion. Below is a table providing historical and projected tax rates and assessed valuations:

Fund	2022/23	2023/24	2024/25	2025/26	2026/27
Operating *	3.4283	3.1307	3.1226	3.1216	3.1200
Building	0.0400	0.0800	0.4400	0.6200	0.6200
Debt Service	0.6800	0.6800	0.3200	0.1400	0.1400
Total Tax Rate	**4.1483**	**3.8907**	**3.8826**	**3.8816**	**3.8800**

Assessed valuation	4,639,005,137	5,388,208,735	5,418,871,115	5,978,481,760	6,031,959,307

* 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 2026/27) 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 and the law allows a taxing entity to recoup this loss over a three year period. For 2026/27, the District does not have any recoupment included in our tax rate. Another factor impacting the presentation of the District's tax rate is the successful passage of Proposition 3 which allowed for the capital projects fund tax rate to increase by $0.54 cents 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 which was completed in 2025/26. Overall for 2026/27, the District is budgeting for the total tax levy to be $3.8800 which is slightly less than 2025/26 of $3.8816.

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 2026/27 Formula and Classroom Trust revenue to decrease $2.0 million compared to the 2025/26 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 2024/25 WADA of 17,204 in our 2026/27 forecasting which is a decrease from the WADA of 17,387 used in the 2025/26 school year. 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 2025/26 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 by the legislature in May 2026 and sent for the governors approval reflects funding levels for public education to fall well below the calculation to fully fund the State formula at $7,145. The shortfall is simply due to revenue collections falling $190 million short of the State's original projection due to a couple factors such as recent cuts in income tax rates and the elimination of tax on capital gains. The combination of the decrease in the SAT and our declining WADA is resulting in the $2.0 million decrease in revenue. 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 2025/26 and the additional 1% revenue of roughly $0.3 million has been included in the 2026/27 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 2026/27 for an estimated payment per ADA of $532.

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 407 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 $8,350 per student enrolled at Rockwood in 2026/27.

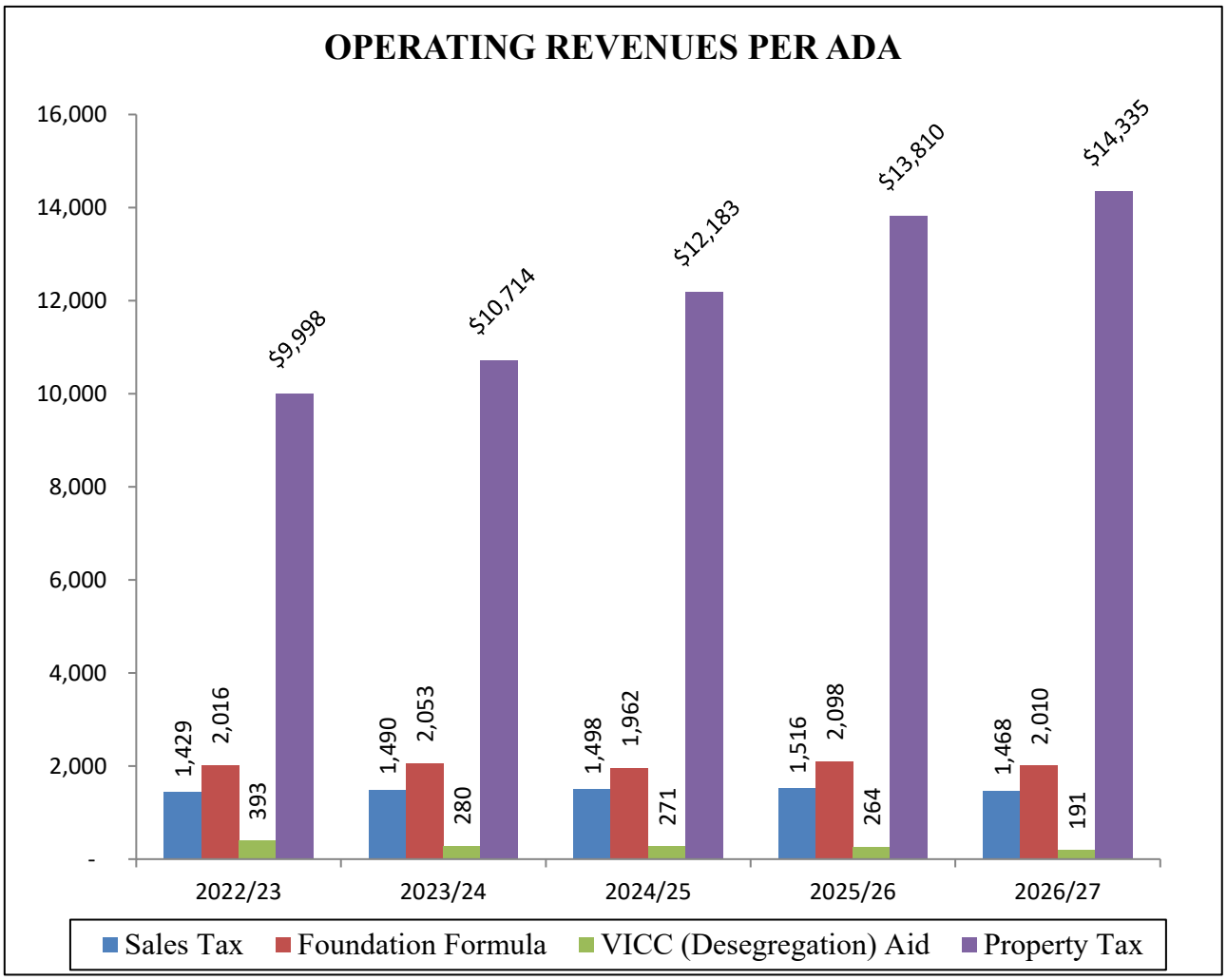
Sales Taxes

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. Recent collections from sales tax revenue in Missouri has been strong as it has increased 35% since 2020/21 but due to the current forecasting of sales tax collections at the State level we are budgeting for our per WADA payout to decrease from $1,465 in 2025/26 to $1,418 in 2026/27. The combination of our declining WADA and the per WADA of $1,418 results in an estimated $1.2 million decrease in Prop C funding by the State for a total of $24.1 million in 2026/27 and is budgeted to be recorded in the Special Revenue (Teachers) Fund. The District will monitor sales tax collections in 2026/27 and adjust the revenue projections as necessary.

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
Property Tax	$ 9,998	$ 10,714	$ 12,183	$ 13,810	$ 14,335
Foundation Formula	2,016	2,053	1,962	2,098	2,010
VICC (Desegregation) Aid	393	280	271	264	191
Sales Tax	1,429	1,490	1,498	1,516	1,468
TOTAL	**$ 13,835**	**$ 14,537**	**$ 15,914**	**$ 17,688**	**$ 18,005**
% Change	**0.1%**	**5.1%**	**9.5%**	**11.1%**	**1.8%**

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 2025/26	BUDGET 2026/27	% of TOTAL EXPENDITURES	% CHANGE
General	$ 129,537,404	$ 134,803,525	35%	4%
Special Revenue (Teachers)	179,452,826	187,289,112	49%	4%
Debt Service	19,835,215	12,117,465	3%	-39%
Building	35,509,732	45,909,295	12%	29%
TOTAL FUNDS	**$ 364,335,177**	**$ 380,119,397**	**100%**	**4.3%**

BUDGET 2026/27
TOTAL EXPENDITURE % BY FUND

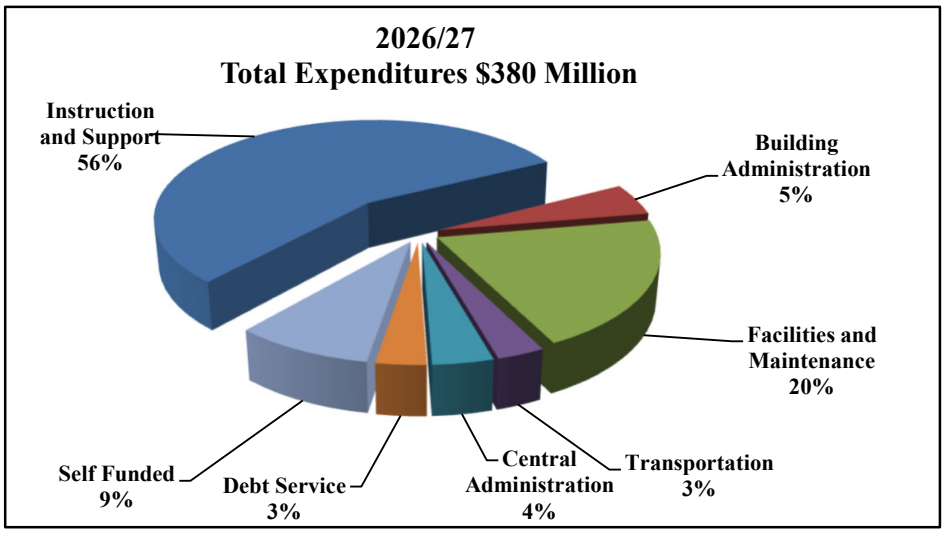


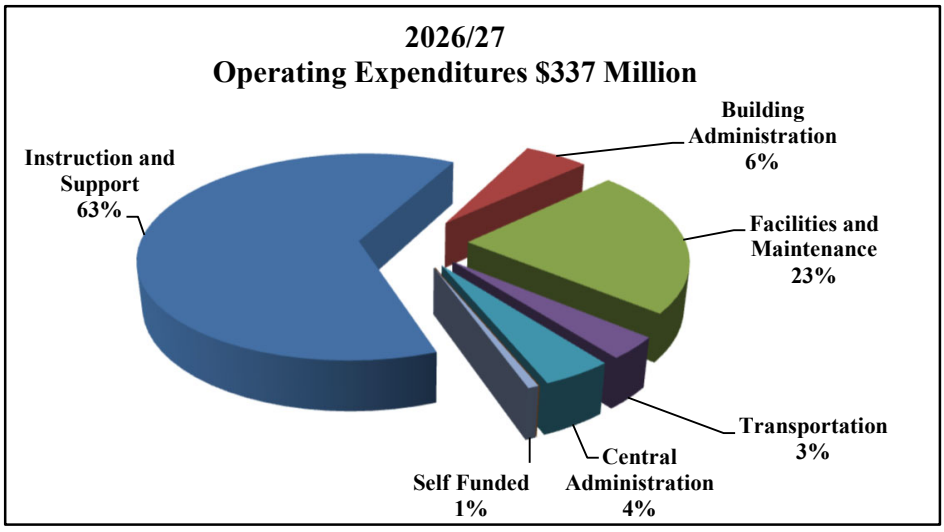
The total current projected expenditures for the 2025/26 budget is $364.3 million and is budgeted to increase $15.8 million to $380.1 million in 2026/27. As previously mentioned, the District follows the legal requirements of the State of Missouri for fund accounting and a summary of expenditures by fund is reflected above. Our 2026/27 expenditure budget for the General fund is expected to increase $5.3 million and the Special Revenue (Teachers) fund reflects an increase of $7.8 million. Approximately 85% of these funds expenditure budgets are comprised of salary and benefits and for 2026/27 includes a 4.75% increase in salaries for the majority of our employees. The District's self-insured medical and pharmacy plan will incur a 7% increase in premiums for employee and dependent coverage as well as an additional $4.6 million contribution to offset rising pharmacy costs the plan has been incurring. The Child Nutrition fund, which is part of the General fund, is expected to increase $1.5 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 2026/27 budget of $12.1 million to meet those obligations. The increase in the Building fund expenditures of $10.4 million in 2026/27 compared to 2025/26 is related to the timing of Proposition 3 projects starting in 2025/26 but will be completed in 2026/27.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURES BY FUNCTION
2026/27

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 63% 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	$ 212,312,123	$ 212,312,123
Building Administration	18,826,183	18,826,183
Facilities and Maintenance	76,679,850	76,679,850
Transportation	11,495,128	11,495,128
Central Administration	14,664,142	14,664,142
Debt Service	12,117,465	-
Self Funded	33,274,506	2,264,185
	$ 380,119,397	**$ 336,991,611**





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 70% of total expenditure budget and 85% of our 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 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
Salaries	$ 173,748,162	$ 178,689,283	$ 182,729,616	$ 189,454,691	$ 198,970,666
Retirement	23,035,644	23,583,146	23,903,123	25,536,289	27,290,764
FICA	2,940,333	3,064,702	3,285,381	3,340,231	3,659,809
Insurance	31,486,584	31,299,837	35,639,519	34,859,595	34,628,749
Other Benefits	1,133,978	1,234,816	1,403,238	2,194,324	2,391,402
Total Salaries and Benefits	**232,344,701**	**237,871,784**	**246,960,877**	**255,385,130**	**266,941,390**
Purchased Services	18,544,668	21,858,567	22,784,369	25,597,804	29,189,949
Supplies	23,357,573	24,328,487	25,277,610	27,961,828	25,758,898
Capital/Lease Payment	13,840,007	15,384,556	23,882,805	35,555,200	46,111,695
Debt Service	34,334,918	39,031,890	16,477,675	19,835,215	12,117,465
TOTAL EXPENDITURES	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**

TOTAL OPERATING EXPENDITURES BY OBJECT

Total operating expenditures (Incidental, Special Revenue (Teachers) and Building funds) by object shows that 85% of the Incidental / Special Revenue (Teachers) fund and 74% of the operating fund (including Building Fund) is budgeted for salary and benefits.

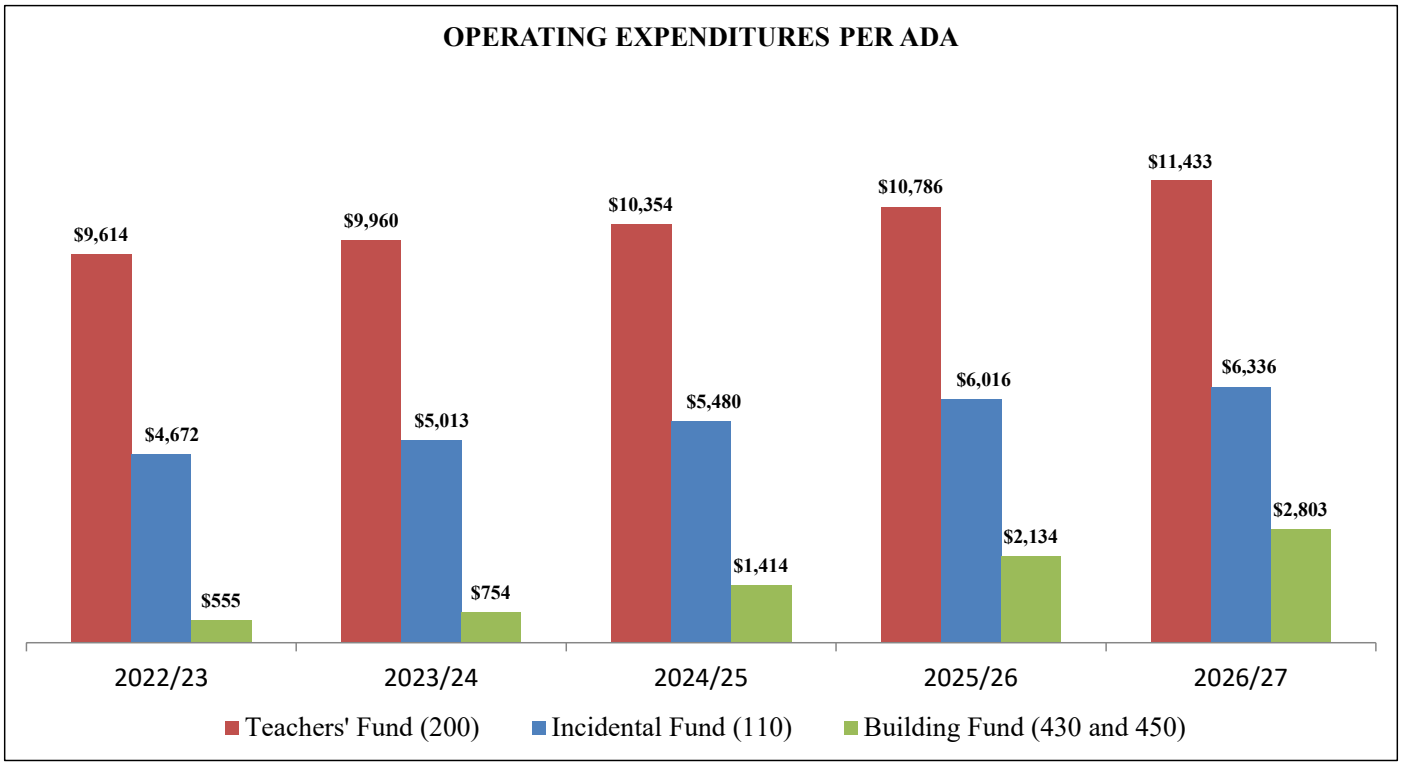
	Incidental / Special Revenue (Teachers)		Building Fund		
OBJECT	2026/27 Budget	% of Total	2026/27 Budget	% to Total	Total %
Salaries	184,495,740	63%	-	0	55%
Benefits	64,313,615	22%	-	0	19%
Purchased Services	23,743,583	8%	-	0	7%
Supplies	18,529,378	6%	-	0	5%
Capital	-	0%	45,909,295	100%	14%
TOTAL	291,082,316	**100%**	45,909,295	**100%**	**100%**

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
EXPENDITURES					
Incidental Fund (110)	$ 81,442,083	$ 86,181,345	$ 92,560,140	$ 100,088,211	$ 103,793,204
Teachers' Fund (200)	167,586,826	171,241,505	174,883,481	179,452,826	187,289,112
Building Fund (430 and 450)	9,677,095	12,960,395	23,882,805	35,509,732	45,909,295
Total Operating Expenses	**$ 258,706,004**	**$ 270,383,244**	**$ 291,326,426**	**$ 315,050,769**	**$ 336,991,611**
Avg. Daily Attendance TOTAL (Res+VICC)	**17,432**	**17,193**	**16,891**	**16,637**	**16,381**

OPERATING EXPENDITURES/ADA					
Incidental Fund (110)	$ 4,672	$ 5,013	$ 5,480	$ 6,016	$ 6,336
Teachers' Fund (200)	9,614	9,960	10,354	10,786	11,433
Building Fund (430 and 450)	555	754	1,414	2,134	2,803
Total	**$ 14,841**	**$ 15,726**	**$ 17,247**	**$ 18,937**	**$ 20,572**
% Increase/Decrease	**5.89%**	**5.97%**	**9.67%**	**9.79%**	**8.64%**

ASSESSED VALUE					
Total	$ 4,639,005,137	$ 5,388,208,735	$ 5,418,871,115	$ 5,978,481,760	$ 6,031,959,307
Per Ada (In Thousands)	**$ 266,120**	**$ 313,395**	**$ 320,814**	**$ 359,349**	**$ 368,229**
% Increase/Decrease	**1.01%**	**17.76%**	**2.37%**	**12.01%**	**2.47%**





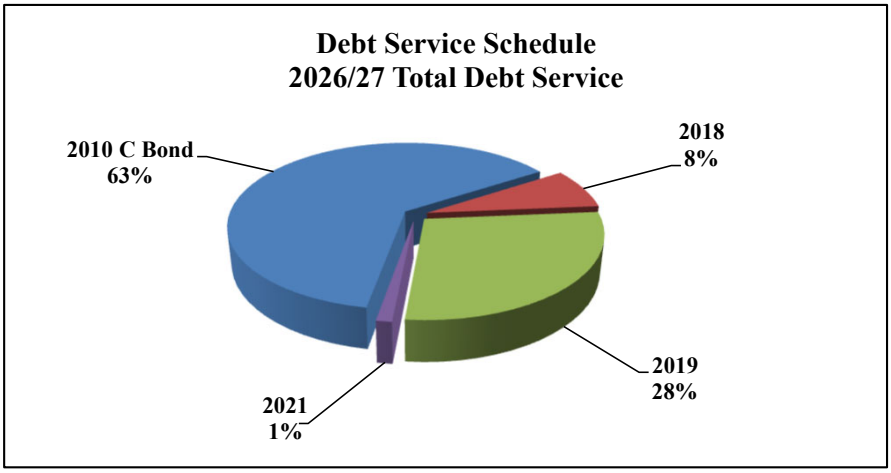
DEBT SERVICE

ROCKWOOD SCHOOL DISTRICT

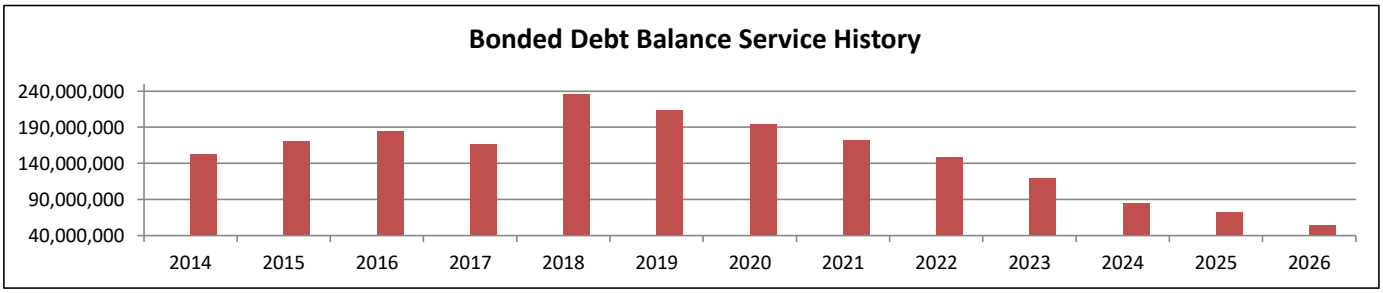
ROCKWOOD R-VI SCHOOL DISTRICT
DEBT SERVICE

The Debt Service Fund balance is forecast to be $5.8 million as of June 30, 2027, compared to $9.0 million as of June 30, 2026. Current state law limits the bonded indebtedness to a maximum of 15% of assessed value or $904 million (2026/27 estimated assessed value is $6,031,959,307). At June 30, 2026, the District has an outstanding bonded debt level of $55.0 million, well within the legal limits for school districts. The 2026/27 budget for the Debt Service fund includes $10,360,000 in principal and $1,747,465 in interest payments. The Debt Service levy of $0.14 is forecasted to be sufficient in satisfying the District's remaining general debt obligations.

Debt Service Schedule 2026/27			
Issue Date	Principal	Interest	Total Debt Service
2010 C Bond	$ 7,295,000	$ 346,513	**$ 7,641,513**
2018	-	939,903	**939,903**
2019	3,065,000	314,900	**3,379,900**
2021	-	146,150	**146,150**
TOTAL	**$ 10,360,000**	**$ 1,747,465**	**$ 12,107,465**



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
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	16,475,979		72,285,000
2026		17,250,000	2,580,215	19,830,215		55,035,000





FUND SUMMARY

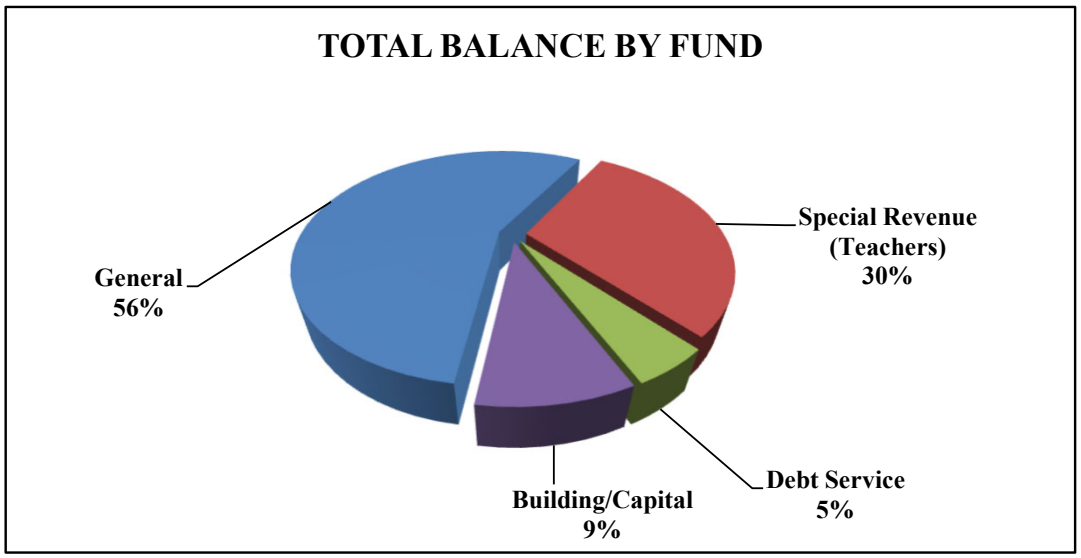
ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL ENDING FUND BALANCE COMPARISON

	ESTIMATED 2025/26	BUDGET 2026/27	% TOTAL BUDGET	% CHANGE
General	$ 67,536,638	$ 68,354,677	56%	1%
Special Revenue (Teachers)	46,850,304	36,478,249	30%	-22%
Debt Service	9,043,777	5,831,439	5%	-36%
Building/Capital	20,193,410	11,077,423	9%	-45%
Total Funds	**$ 143,624,129**	**$ 121,741,788**	**100%**	**-15%**

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 $21.9 million in 2026/27 to a total of $121.7 million. The largest decreases of fund balance is in the Special Revenue (Teachers) fund (-$10.3 million), the Debt Service fund (-$3.2 million) and the Building/Capital fund (-$7.2 million). For the Special Revenue (Teachers') fund this is a combination of the $3.2 million decrease in Prop C and Basic Formula revenue sources from the state as well as the average 4.75% salary increase to the salary schedule (estimated at $5.4 million increase in salary expenditures) provided for our certificated staff which is paid out of this fund. For the Debt Service fund, the decrease was planned through the structure of our general obligation maturity schedule. For the Building fund, the decrease is related to the timing of the spending of Proposition 3 funds on projects that begin in 2025/26 but are completed in 2026/27. 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 2026/27, approximately $8.1 million of summer 2026 projects will carryover into 2026/27 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 District to have sufficient 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 2026/27 of $90.8 million meets the requirements of Board Policy 3117.



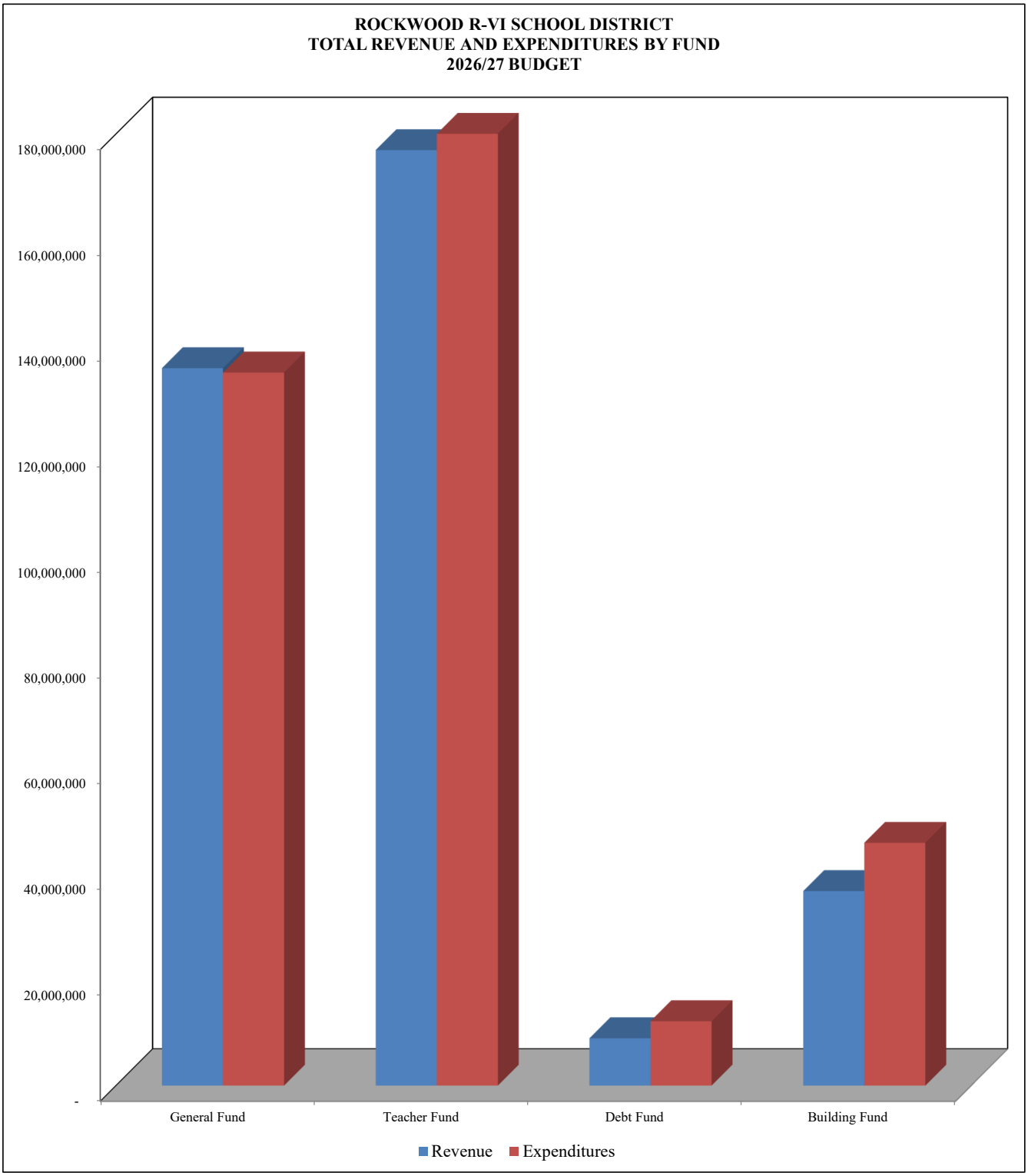
ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2026/27

REVENUE

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
REVENUE								
Incidental Fund	$ 89,778,958	$ 90,165,123	$ 92,948,803	$ 107,025,499	$ 104,215,679	$ 99,682,749	$ 99,488,813	$ 99,300,441
Child Nutrition Services	10,318,085	10,107,566	9,048,732	9,125,646	9,513,506	10,203,238	10,560,351	10,824,366
Student Activities	4,411,930	4,576,001	4,624,181	4,802,571	4,874,610	4,947,729	5,021,945	5,097,274
Other Activities	27,607	51,648	21,144	22,250	22,250	22,250	22,250	22,250
Community Education	14,340,687	14,824,744	15,923,789	16,812,980	16,995,519	17,377,358	17,724,907	17,990,780
GENERAL FUNDS	**118,877,267**	**119,725,081**	**122,566,648**	**137,788,946**	**135,621,564**	**132,233,324**	**132,818,266**	**133,235,111**
TEACHERS FUND	**170,545,229**	**180,622,446**	**177,129,267**	**179,541,444**	**176,917,057**	**184,213,607**	**185,406,325**	**189,229,052**
Building Fund	9,130,181	10,956,401	9,419,966	5,402,047	5,451,881	5,544,935	5,626,635	5,726,794
Prop 3 Fund	-	-	19,285,081	30,677,962	31,341,427	32,109,234	32,734,656	33,530,510
Capital Projects (Bond Issue)	181,016	16,590	-	-	-	-	-	-
BUILDING FUNDS	**9,311,196**	**10,972,992**	**28,705,047**	**36,080,009**	**36,793,308**	**37,654,169**	**38,361,291**	**39,257,304**
DEBT SERVICE FUND	**32,702,955**	**37,061,881**	**18,475,971**	**8,885,889**	**8,905,127**	**8,999,973**	**9,134,265**	**9,451,466**
TOTAL ALL FUNDS	**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**	**$ 363,101,073**	**$ 365,720,147**	**$ 371,172,933**

EXPENDITURES

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
EXPENDITURES								
Incidental Fund	$ 81,442,083	$ 86,181,345	$ 92,560,140	$ 100,088,211	$ 103,793,204	$ 105,384,103	$ 106,591,767	$ 107,829,320
Child Nutrition Services	7,539,362	8,154,655	8,269,528	8,569,736	10,059,237	10,234,743	10,437,936	10,645,203
Student Activities	4,099,391	4,333,643	4,244,352	4,473,034	4,540,130	4,630,933	4,723,554	4,818,024
Other Activities	22,300	13,666	13,635	22,400	18,650	19,023	19,403	19,791
Community Education	13,556,979	14,134,023	15,051,721	16,384,023	16,392,304	16,554,701	16,885,801	17,223,512
GENERAL FUNDS	**106,660,116**	**112,817,332**	**120,139,376**	**129,537,404**	**134,803,525**	**136,823,503**	**138,658,461**	**140,535,850**
TEACHERS FUND	**167,586,826**	**171,241,505**	**174,883,481**	**179,452,826**	**187,289,112**	**190,266,895**	**192,596,265**	**194,497,385**
Building Fund	9,677,095	12,960,395	10,521,946	7,000,230	5,812,610	5,124,862	5,342,359	5,565,352
Prop 3 Fund	-	-	13,360,859	28,509,502	40,096,685	32,050,000	32,650,000	33,525,000
Capital Projects (Bond Issue)	4,162,912	2,530,458	-	-	-	-	-	-
BUILDING FUNDS	**13,840,007**	**15,490,853**	**23,882,805**	**35,509,732**	**45,909,295**	**37,174,862**	**37,992,359**	**39,090,352**
DEBT SERVICE FUND	**34,334,918**	**38,925,594**	**16,477,675**	**19,835,215**	**12,117,465**	**8,148,353**	**8,257,553**	**5,146,023**
TOTAL ALL FUNDS	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 372,413,613**	**$ 377,504,638**	**$ 379,269,610**
ENDING FUND BALANCE	**$ 124,262,306**	**$ 134,169,423**	**$ 145,663,019**	**$ 143,624,130**	**$ 121,741,789**	**$ 112,429,249**	**$ 100,644,758**	**$ 92,548,081**


ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL REVENUE AND EXPENDITURES BY FUND
2026/27 BUDGET
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



ORGANIZATION ENROLLMENT PERFORMANCE

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
ANNUAL REPORT TO THE COMMUNITY
2025-2026

Welcome to Rockwood!



Our students, staff members and families have been excited to head back into our hallways for the first half of the 2025-2026 school year in the Rockwood School District! Rockwood is a special place for our more than 18,500 students to learn and grow, and we are committed to maintaining a safe, focused and fun environment for everyone in our community.

Supported by nearly 3,400 dedicated staff members, we utilize a multi-tiered system of support to prioritize student safety and social-emotional health. We believe that respectful relationships are the foundation of academic success, and we take pride in celebrating the achievements of our students, staff and community. We work to keep "The Rockwood Promise" at the forefront of everything we do: We Cultivate Belonging; We Empower All; We Honor Dignity; and We Embrace Innovation.

This collective dedication ensures that Rockwood continues to work hand-in-hand with our community to lead the way in student achievement and educator excellence, making Rockwood a destination school district.

"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

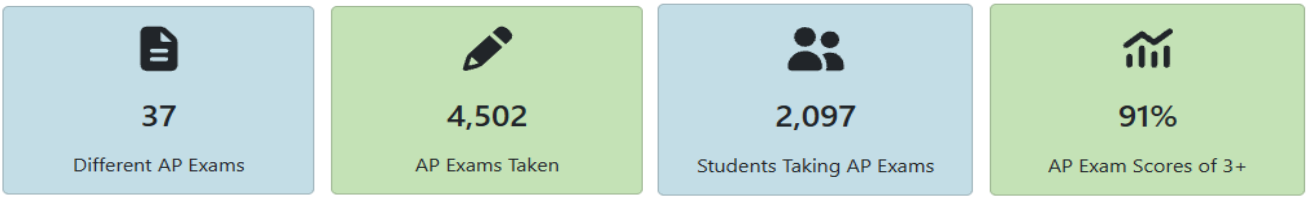
2026 NICHE BEST SCHOOLS

BEST HIGH SCHOOLS U.S.News & WORLD REPORT RANKINGS

AP HONOR ROLL SILVER

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 72 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	61.6%	60.4%	61.5%	57.7%
	Missouri	43.7%	42.2%	39.5%	40.6%

ACT

Nearly 91 percent of 2025 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 college courses.

The numbers below reflect students' best ACT attempts.

ACT		Composite Average	Students Meeting All Four Benchmarks
	Rockwood	23.5	37%
	Missouri	19.9	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	96.9%
Missouri	91.4%

Highly Qualified Staff



- Rockwood South Middle physical education teacher Joe Jackson was named the Missouri Society of Health and Physical Educators (MOSHAPE) state Middle School Teacher of the Year for 2025.
- Three Rockwood educators received a 2025 Emerson Excellence in Teaching Award.
- Blevins Elementary nurse Bailey Fairfax has received National Board Certification of School Nurses (NBCSN).
- Lafayette High band director Brad Balog earned the 2026 Missouri Music Educators Association (MMEA) Dr. Wynne J. Harrell Outstanding Music Educator Award.

84.5%	14.6	147
have advanced degrees	average years' experience	National Board Certified Teachers

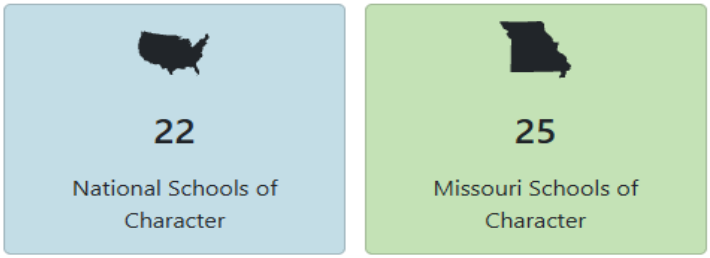
Safe and Caring Schools

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 so that staff members are prepared to lockdown, barricade and evacuate students to a safe location outside the school building during an intruder alert.



The Rockwood School District continues to prioritize annual safety projects through Proposition 3 funds. 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. Rockwood is also in the midst of an independent, districtwide safety and security assessment, with recommendations to be evaluated and implemented in the future.

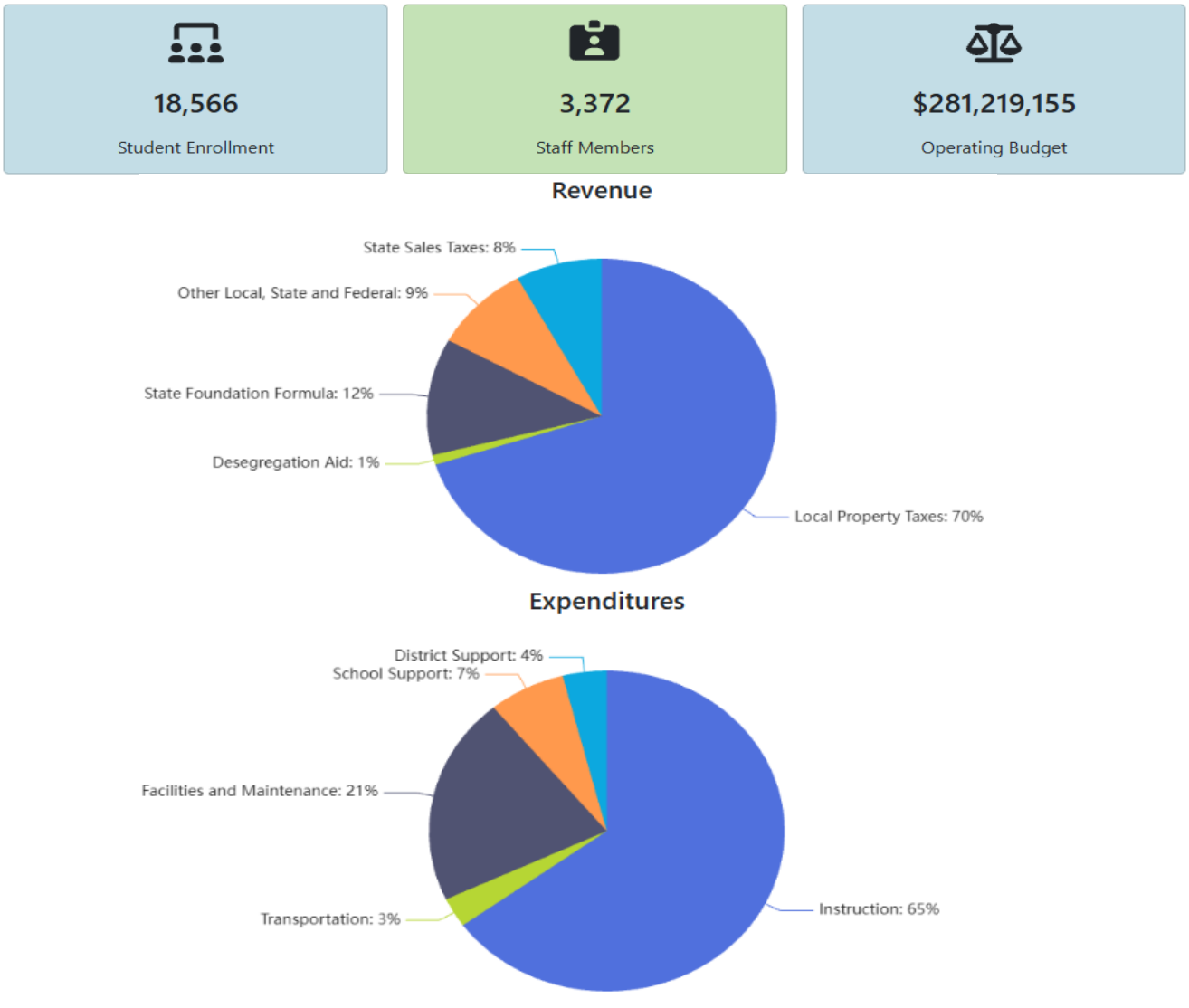
We care about our students. We recognize that relationships matter. Our core values drive our work as we connect with students so they can learn, grow and reach their highest potential. Rockwood Student Services provides social-emotional support for all students. Our caring, trained school counselors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



Responsible Finance

For the 16th 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.

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 three 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 20 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.



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

MERITORIOUS BUDGET AWARD ASBO

ASBO CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

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 and affords our students a real-world view of what their future might look like.

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
2026/27



Tamara Jo Rhomberg, 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.



Kary Bachert, Vice President
Term Expires 2029
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.



Bob Cadigan, Director
Term Expires 2029
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 2028
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.



Dr. Amy Wassman, Director
Term Expires 2029
Dr. Amy Wassman was sworn in as a member of the Rockwood Board of Education in April 2026. She is a lifelong resident and proud alumna of the Rockwood School District, having attended Rockwood Early Childhood, Eureka Elementary, La Salle Springs Middle and Eureka High. Dr. Wassman earned her bachelor's in psychology, her master's in special education and administration and her doctorate in school leadership. She spent nearly a decade as a teacher and has served as a special education coordinator with the Special School District of St. Louis since 2020. She currently has two children attending Rockwood schools.

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 ORGANIZATION

Board of Education

Ms. Tamara Jo Rhomberg	President
Ms. Kary Bachert	Vice President
Ms. Sarah Boyer	Director
Mr. Bob Cadigan	Director
Mr. Phil Milligan	Director
Dr. Mara Vorachek-Warren	Director
Dr. Amy Wassman	Director

Superintendent

Dr. Curtis Cain	Superintendent of Schools

Superintendent's Cabinet

Ms. Cyndee Byous	Chief Finance & Operations Officer
Dr. Kim 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. Keri Skeeters	Asst. Superintendent of Teaching & Learning

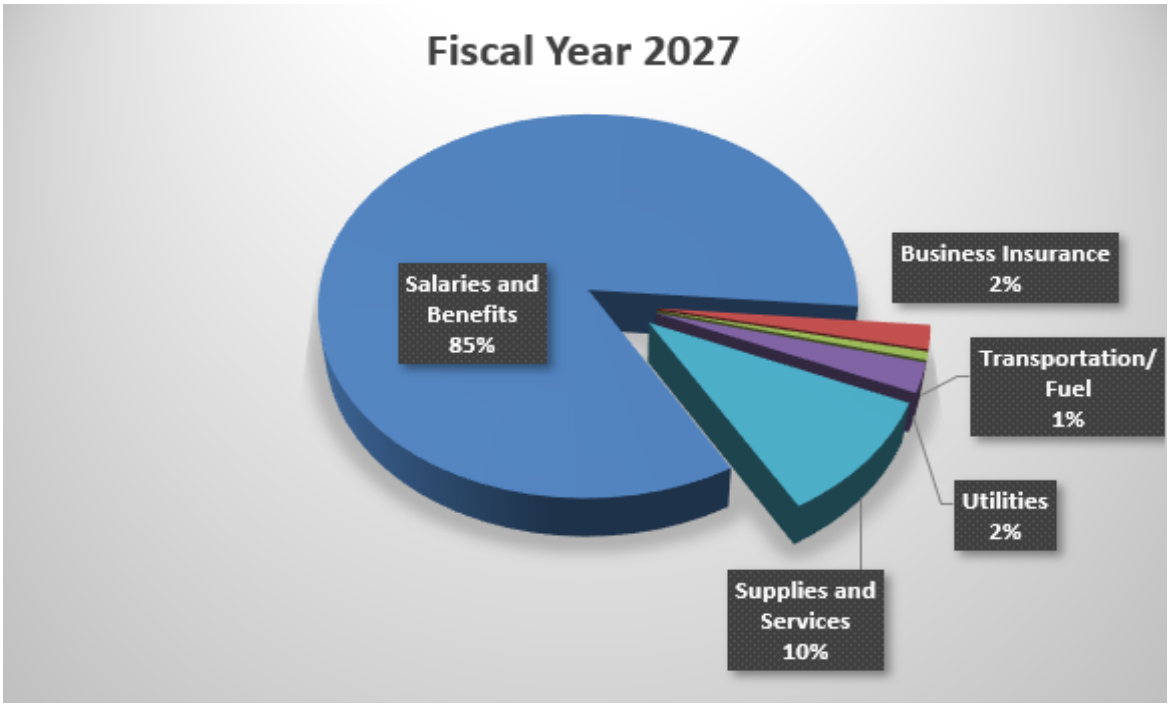
Directors

Mr. Brad Bell	Director Technology Support Services
Ms. Carmen Fischer	Director Child Nutrition Services
Dr. Brandi Genenbacher	Director of Curriculum and Professional Learning
Mr. David Herod	Director of Early Childhood Education
Dr. Collette Higgins	Director Educational Access
Dr. Jennifer Martin	Director Human Resources
Mr. Eric Nieman	Director Facilities Services
Mr. Michael Rapini	Director of Purchasing
Dr. Christine Ries	Director of Gifted & Talented Education
Ms. Danielle Reecht	Director Community Education
Mr. Buddy Sodemann	Director of Research, Evaluation and Assessment
Dr. Scott Speer	Director Transportation
Mr. Dan Steinbruegge	Director Finance
Dr. Erin Steep	Director of Non-Traditional Learning

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 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. 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 with four bargaining units during the 2025/26 school year for contracts beginning July 1, 2026. A summary of our contract lengths with our bargaining units is shown below:

Bargaining Unit	Contract Begin	Contract End
Rockwood National Educational Association (RNEA) *	7/1/2025	6/30/2028
Rockwood Custodial Education Association (RCEA)	7/1/2026	6/30/2029
Rockwood Association of Nurses (RAN)	7/1/2026	6/30/2029
Childhood Professionals (RAECP)	7/1/2026	6/30/2029
Rockwood Association of Social Workers (RASW)	7/1/2026	6/30/2029
Local 610	7/1/2025	6/30/2028

* includes three year language and two year salary schedule

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 have faced financial challenges to our self-insured plan, specifically with our pharmacy plan as we experienced on average 25% increases between 2021/22 and 2023/24. On a positive note, the 2024/25 plan year reflected a much smaller increase in the cost of prescriptions to 7% over the prior plan year and the current 2025/26 plan year is trending in an even better direction. Some of the early indicators of the change to our cost includes the District's decision not to cover GLP-1's for weight loss (diabetes is still covered) as well as the plan not incurring high dollar specialty prescriptions.

Plan Year	Medical	Pharmacy
2020/21	-4%	-1%
2021/22	14%	25%
2022/23	0%	23%
2023/24	2%	27%
2024/25	1%	7%
2025/26 *	-5%	-10%

* trend for plan year ending 10/31/26

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 four plan years to help stabilize the self-insurance fund. These contributions to the self-insured plan have provided for the necessary cash flow to support our plan as well limiting over time 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 has faced the realization that returning to being fully self-funded through our premium structure will be a difficult task. At the height of our negative plan performance, our premium structure reflected a 37% gap between our current premiums and the projected premiums to fully fund our plan. As a result, a 10% premium increase was recommended for the plan year beginning November 1, 2025 and another 7% premium increase was approved by the Board of Education on June 4, 2026 for the plan year beginning November 1, 2026. The District's medical and pharmacy contracts were also up for renewal and through the RFP process, the District awarded our medical and pharmacy plans to Anthem Blue Cross beginning November 1, 2026. The switch to Anthem is forecasting a cost avoidance of over$3 million dollars over the next three plan years. The combination of the premium increases and switching carriers has allowed the plan to reduce our premium structure gap to 21% putting the plan on the right direction in returning to being fully self-funded through our premiums.

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
2026/27	7.00%	4,600,000

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 2026/27 school year the District is forecasting 217 fewer elementary students. Based on our class size goals, this will result in a reduction of 8 sections (7 FTE's) leaving a total of 393 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 86 students which will not reduce the number of teams or impact our middle school staffing.

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 to our buildings Teachers/Guidance/Resources staffing FTE's as summarized below are primarily addressed through attrition and retirements.

School Level	FTE's	Costs
Elementary	(7)	(490,000)
Middle	-	-
High	(5)	(350,000)
	(12)	(840,000)

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

	2024/25		2023/24		2022/23	
	Rockwood	Missouri	Rockwood	Missouri	Rockwood	Missouri
Student/Classroom Teacher Ratio	15:1	16:1	15:1	16:1	16:1	16:1
Per Pupil Expenditure	$ 13,715	$ 15,214	$ 12,903	$ 15,915	$ 12,142	$ 14,003

Source: Missouri Comprehensive Data Systems through DESE, most recent data available as of November 2025

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 2026/27 school year, the following staffing additions are included in the budget:

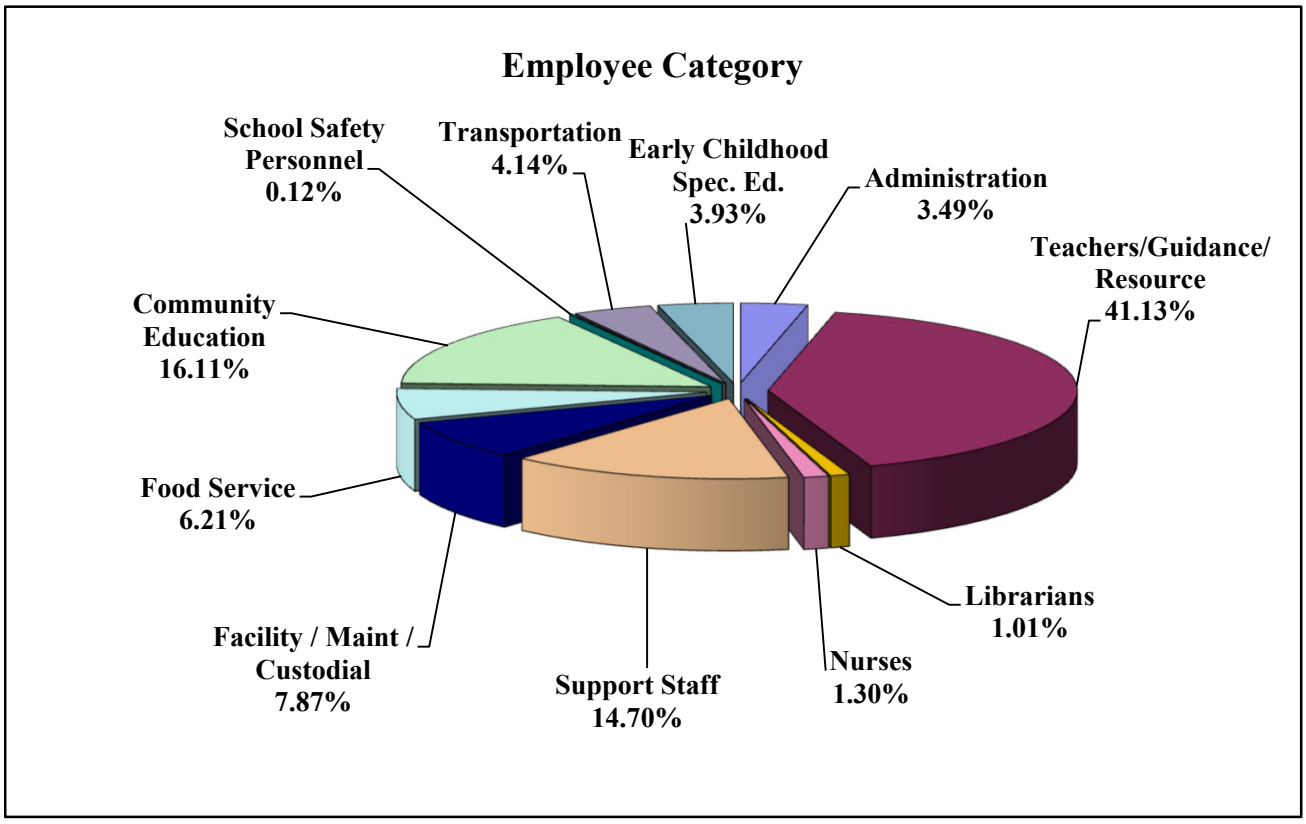
- Addition of a Cybersecurity Specialist (+1.0 FTE)
- Addition of a Custodial Lead Supervisor (non-administrative) (+1.0 FTE)
- Addition of part-time (less than 19 hours per week) parent educators (+0.4 FTE each)
- Increase to salary ranges and support staff promotion programs

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 $195,000 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.



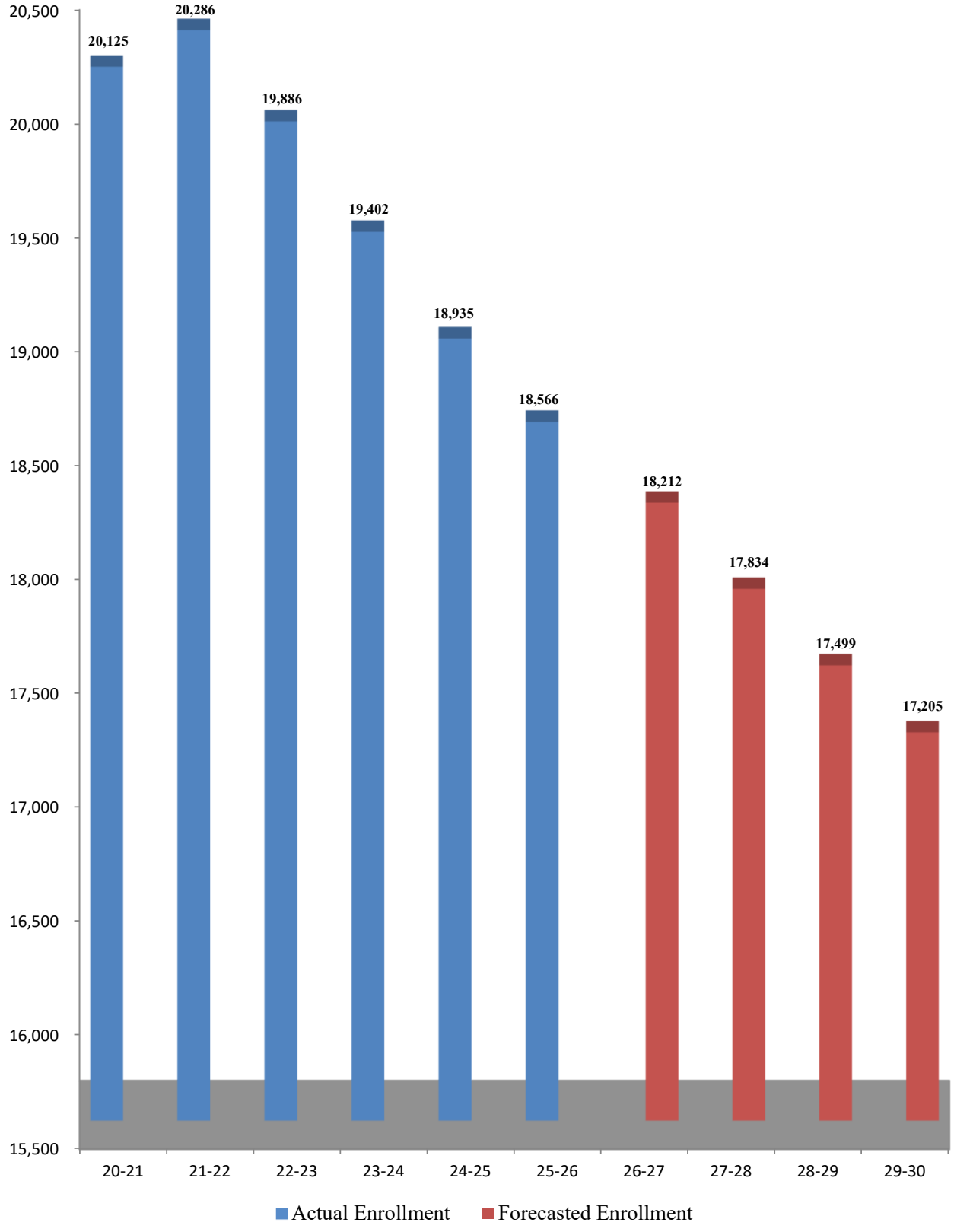
ROCKWOOD R-VI SCHOOL DISTRICT
Personnel Counts

Personnel Counts						
	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Changes to Staff
Administration	119	119	119	118	118	-
Teachers/Guidance/Resource	1,434	1,422	1,415	1,403	1,391	(12)
Librarians	34	34	34	34	34	-
Nurses	43	43	44	44	44	-
Support Staff	493	493	494	496	497	1
Facility / Maint / Custodial	256	257	257	265	266	1
Food Service	236	201	201	210	210	-
Community Education	565	537	537	545	545	-
School Safety Personnel	-	4	4	4	4	-
Transportation	210	157	138	140	140	-
Early Childhood Spec. Ed.	143	129	129	129	133	4
Total	**3,533**	**3,396**	**3,372**	**3,388**	**3,382**	**(6)**



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL						
	Actual 2022/23	Actual 2023/24	Actual 2024/25	ESTIMATED 2025/26	Budget 2026/27	2026/27 INSTRUCTORS
Elementary and TAG	44,408,129	44,520,113	44,710,313	46,002,126	47,237,547	576
Middle School	22,666,387	23,410,864	23,228,263	24,254,200	25,896,360	360
High School	31,606,993	32,330,770	32,523,128	33,296,191	35,254,871	455
TOTAL SALARY	**$98,681,509**	**$100,261,746**	**$100,461,704**	**$103,552,517**	**$108,388,778**	**1,391**

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



ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET TIMELINE

Process No.	Date(s)	Description
1	9/15/2025	Budget and salary request memo's will be distributed for departments (operating and non-operating) for FY27 budget.
2	9/24/2025	First semester official enrollment
3	10/6/2025	Enrollment projections are complete. School budget allocation is calculated.
4	10/17/2025	Staffing requests for 2026-27 school year due to Human Resources
5	10/31/2025	Admin Leadership Team complete review of their department budgets and submit to finance office.
6	11/10/2025 - 11/21/2025	Budget workshops for Admin Leadership Team
7	12/16/2025	Preliminary Budget target is presented to the Board of Education; school allocations are distributed to building principals
8	1/30/2026	School and non-operating budgets are due to finance office
9	Feb-May 2026	Ongoing revision/refinement of budget and discussions with the Board of Education including, but not limited to: • Revenue forecasting updates • Finalize negotiations for bargaining units in FY26 • Employee compensation and contract offerings • Refinements to program and department budgets
10	June 2026	Final adoption by Board of Education.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

ROCKWOOD SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

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

January 29, 2026

Dan Steinbruegge
Director of Finance
Rockwood School District
111 East Main Street
Eureka, MO 63025

Dear Mr. Steinbruegge:

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

The MBA Review Team has provided comments for budget presentation improvement. You must respond to these comments in next year's MBA submission.

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

Sincerely,



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



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 Dr. 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. Christine Ries

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

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

Early Childhood Center at Vandover Campus
1900 Hawkins Road, Fenton, MO 63026
Office: 891-6260 • Director Mr. David Herod

Early Childhood Center at Eureka
442 West Fourth St., Eureka, MO 63025
Office: 891-6275 • Director Mr. 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 Ms. 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 Ms. 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 Ms. 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. Richard Regina

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

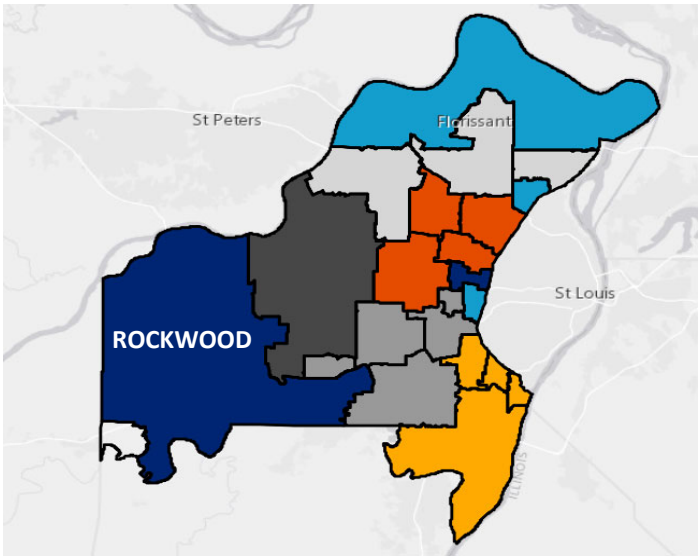
Eureka High School
8:21 a.m. - 3:17 p.m.
4525 Highway 109, Eureka, MO 63025
Office: 733-3100 • Principal Dr. Corey Sink

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

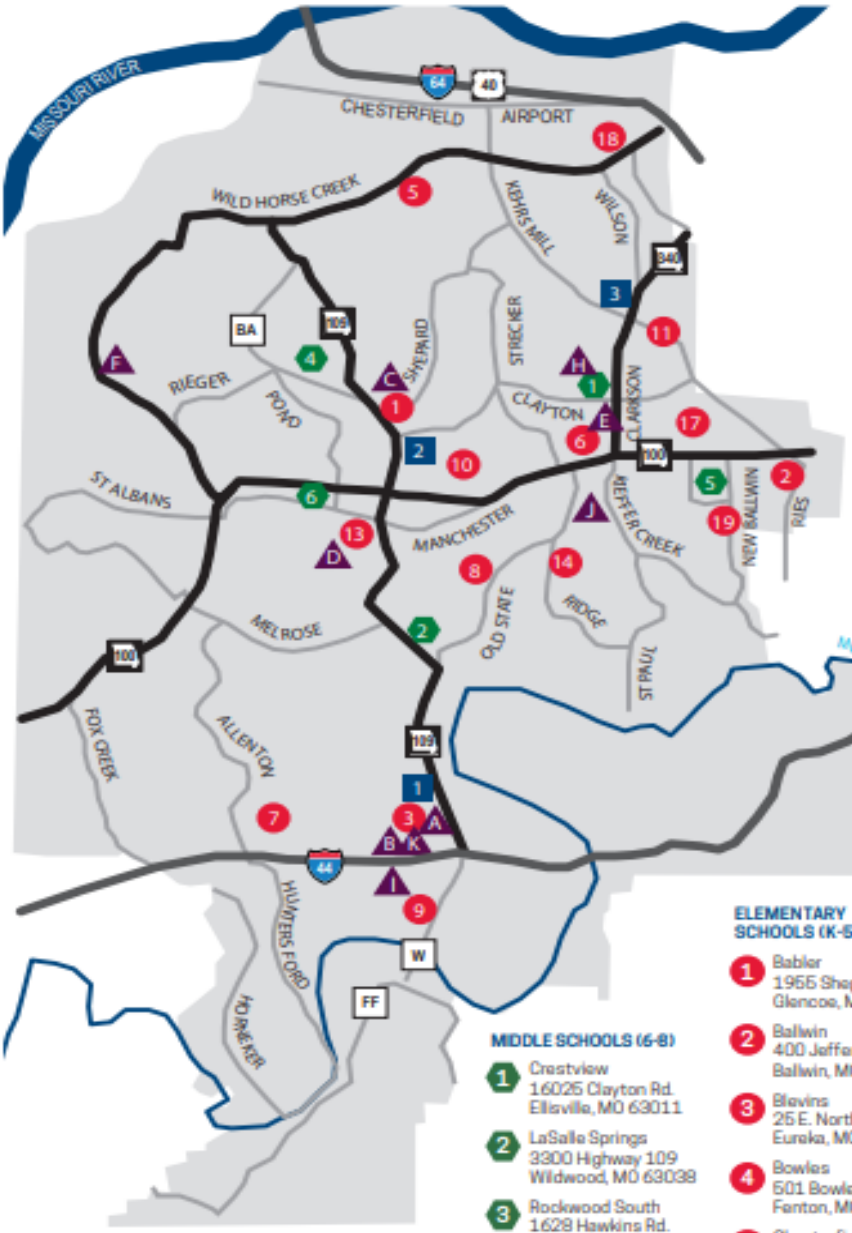
Rockwood Summit High School
8:21 a.m. - 3:17 p.m.
1780 Hawkins Road, Fenton, MO 63026
Office: 891-6800 • Principal Dr. Emily McCown

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 63038
3. Rockwood South, 1628 Hawkins Rd., Fenton, MO 63026
4. Rockwood Valley, 1220 Babler Park Dr., Wildwood, MO 63038
5. Selvidge, 235 New Ballwin Rd., Ballwin, MO 63021
6. Wildwood, 17401 Manchester Rd., Wildwood, MO 63038

ELEMENTARY SCHOOLS (K-5)

1. Babler, 1965 Shepard Rd., Glencoe, MO 63038
2. Ballwin, 400 Jefferson Ave., Ballwin, MO 63021
3. Blevins, 25 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 Dal 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	2024/25 Actual Enroll.	2025/26 Actual Enroll.	2026/27 Forecast Enroll.	2027/28 Forecast Enroll.	2028/29 Forecast Enroll.	2029/30 Forecast Enroll.
BABLER	406	402	393	372	364	359
BALLWIN	423	402	416	415	419	411
BLEVINS	373	365	345	332	332	337
BOWLES	264	267	287	287	272	278
CHESTERFIELD	387	406	373	363	355	337
ELLISVILLE	475	460	462	426	405	394
EUREKA	518	520	541	532	528	517
FAIRWAY	345	326	319	294	289	283
GEGGIE	621	612	579	543	538	531
GREEN PINES	422	402	401	396	390	391
KEHRS MILL	551	531	503	467	454	441
KELLISON	345	360	316	301	298	289
POND	380	353	332	327	320	315
RIDGE MEADOWS	267	260	253	238	230	230
STANTON	302	274	257	249	244	238
UTHOFF VALLEY	416	387	410	413	420	415
WESTRIDGE	395	394	363	360	356	349
WILD HORSE	464	475	445	437	445	441
WOERTHER	423	406	390	369	362	360
TOTAL ELEMENTARY	**7,777**	**7,602**	**7,385**	**7,121**	**7,021**	**6,916**
CRESTVIEW	1,094	1,080	1,049	1,066	1,038	1,003
LASALLE	927	886	917	924	899	855
ROCKWOOD SOUTH	816	745	747	717	712	679
ROCKWOOD VALLEY	643	616	611	590	568	583
SELVIDGE	584	584	551	554	516	519
WILDWOOD	538	581	531	526	528	523
TOTAL MIDDLE	**4,602**	**4,492**	**4,406**	**4,377**	**4,261**	**4,162**
EUREKA	1,586	1,528	1,582	1,593	1,572	1,584
LAFAYETTE	1,673	1,668	1,580	1,572	1,540	1,519
MARQUETTE	2,099	2,091	2,120	2,047	2,027	2,006
ROCKWOOD SUMMIT	1,198	1,185	1,139	1,124	1,078	1,018
TOTAL HIGH	**6,556**	**6,472**	**6,421**	**6,336**	**6,217**	**6,127**
GRAND TOTAL SCHOOLS	**18,935**	**18,566**	**18,212**	**17,834**	**17,499**	**17,205**

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 ORGANIZATION

Board of Education

Ms. Tamara Jo Rhomberg	President
Ms. Kary Bachert	Vice President
Ms. Sarah Boyer	Director
Mr. Bob Cadigan	Director
Mr. Phil Milligan	Director
Dr. Mara Vorachek-Warren	Director
Dr. Amy Wassman	Director

Superintendent

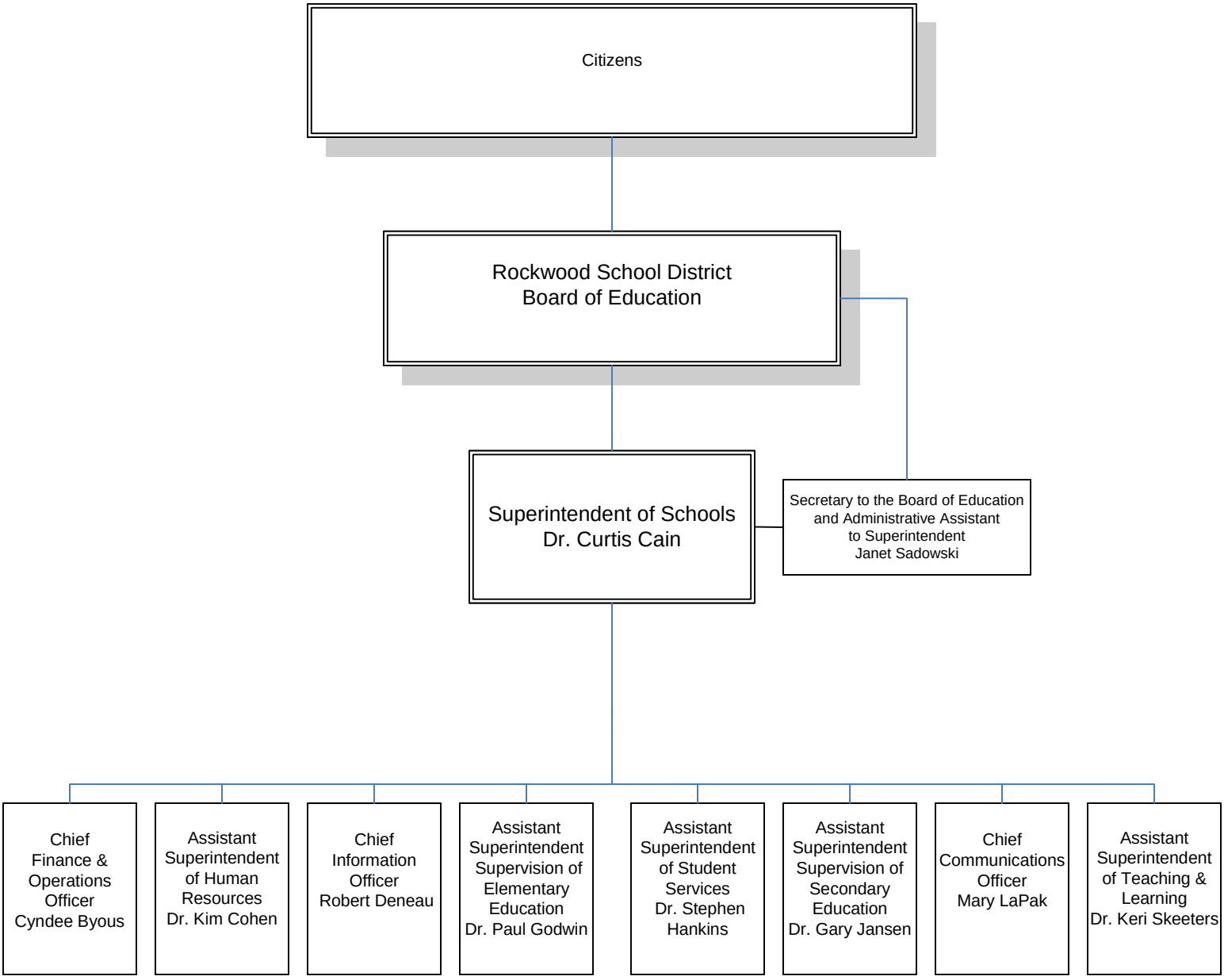
Dr. Curtis Cain	Superintendent of Schools

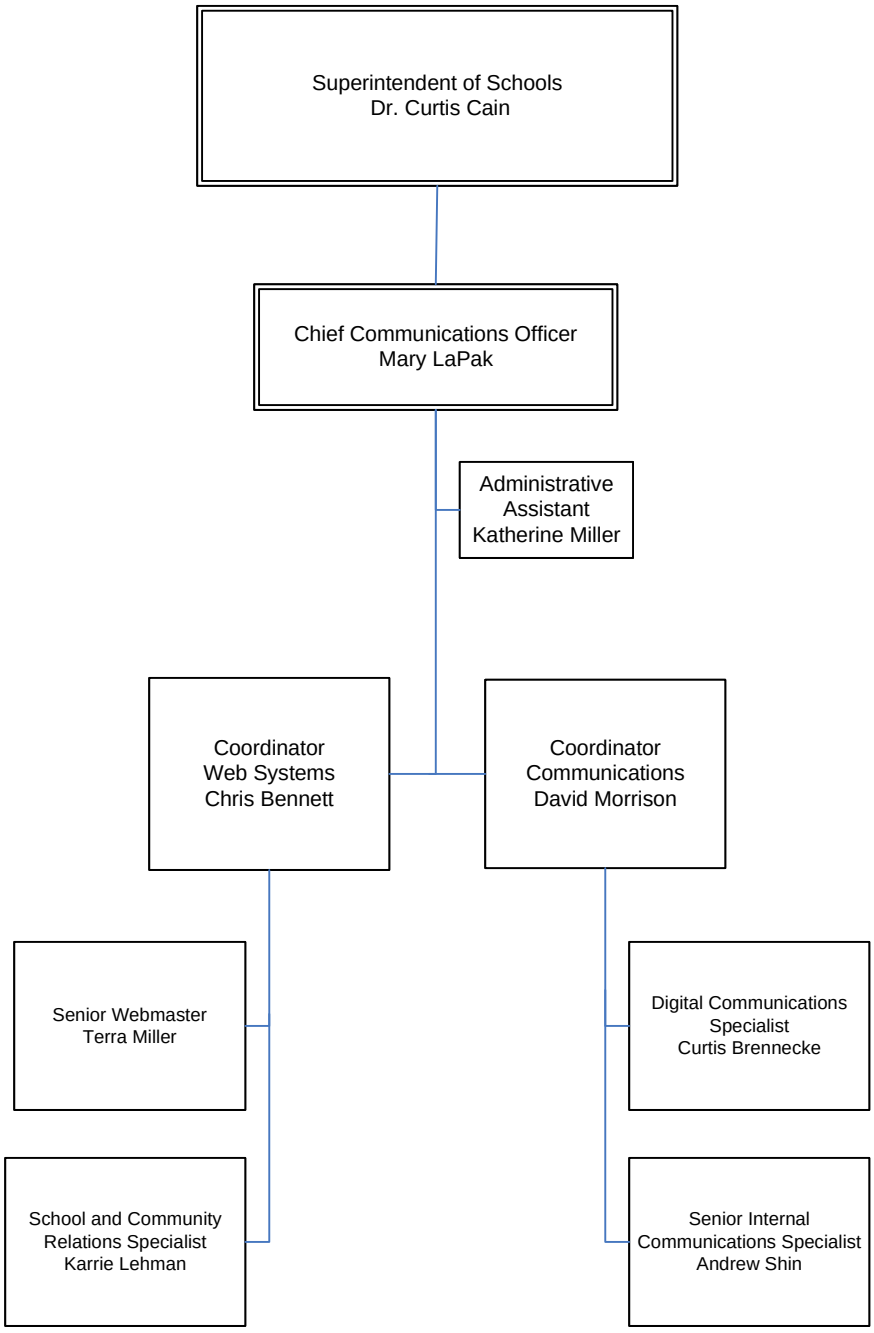
Superintendent's Cabinet

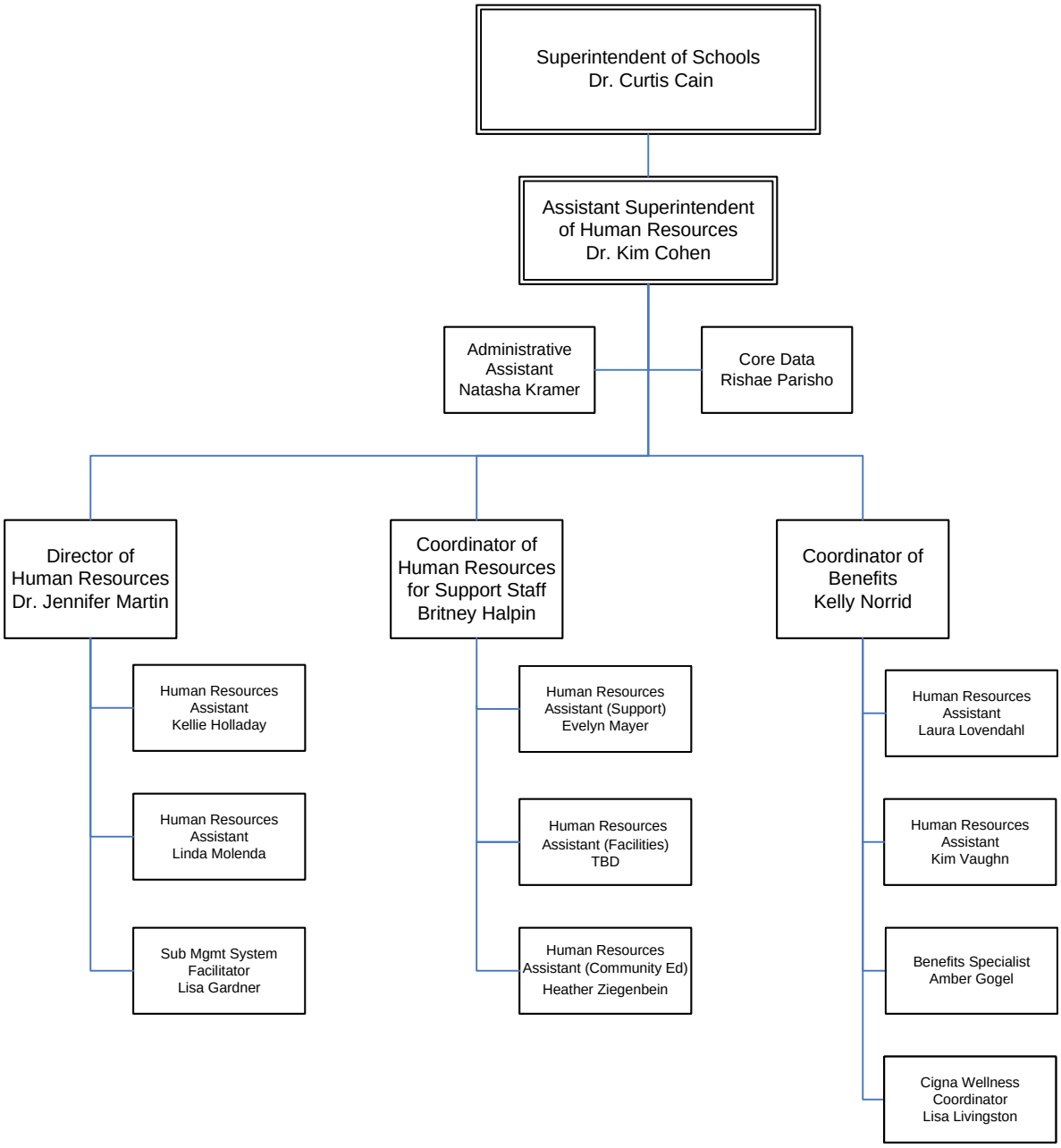
Ms. Cyndee Byous	Chief Finance & Operations Officer
Dr. Kim Cohen	Asst. Superintendent, Human Resources
Mr. Robert Deneau	Chief Information Officer
Dr. Paul Godwin	Asst. Superintendent Supervision of Elementary Education
Dr. Stephen Hankins	Asst. Superintendent of Student Services
Dr. Gary Jansen	Asst. Superintendent Supervision of Secondary Education
Ms. Mary Lapak	Chief Communications Officer
Dr. Keri Skeeters	Asst. Superintendent of Teaching & Learning

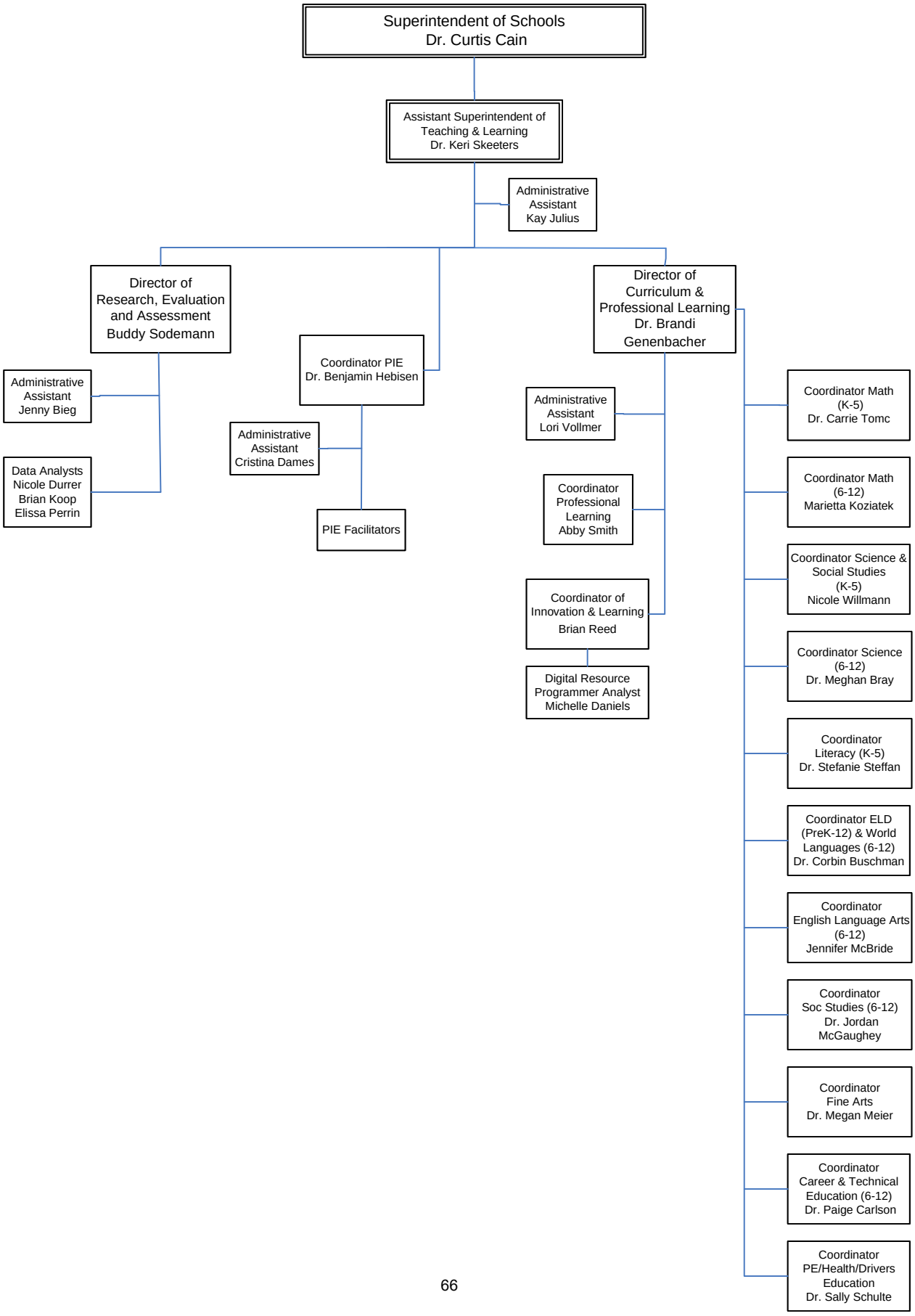
Directors

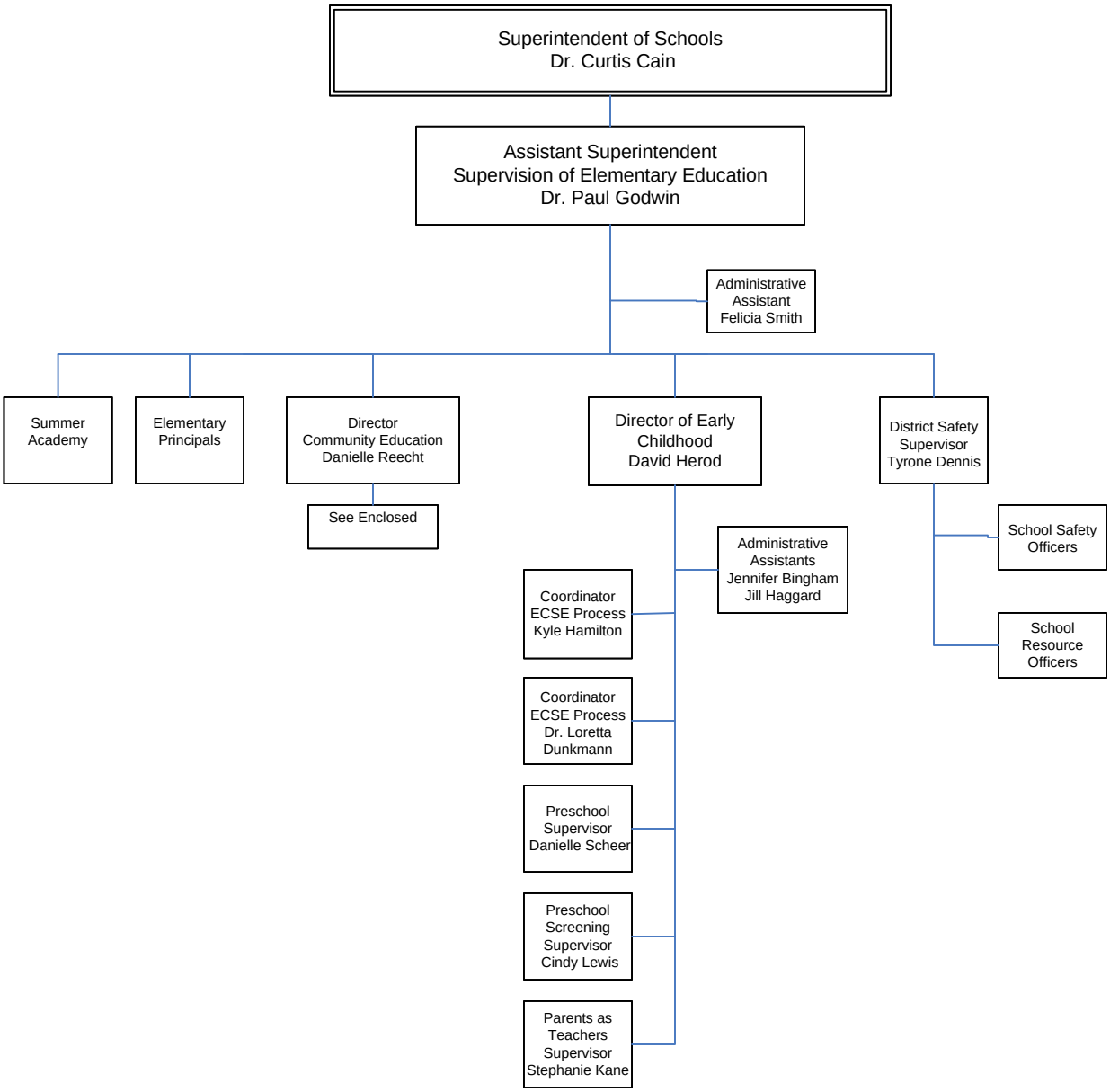
Mr. Brad Bell	Director Technology Support Services
Ms. Carmen Fischer	Director Child Nutrition Services
Dr. Brandi Genenbacher	Director of Curriculum and Professional Learning
Mr. David Herod	Director of Early Childhood Education
Dr. Collette Higgins	Director Educational Access
Dr. Jennifer Martin	Director Human Resources
Mr. Eric Nieman	Director Facilities Services
Mr. Michael Rapini	Director of Purchasing
Dr. Christine Ries	Director of Gifted & Talented Education
Ms. Danielle Reecht	Director Community Education
Mr. Buddy Sodemann	Director of Research, Evaluation and Assessment
Dr. Scott Speer	Director Transportation
Dr. Erin Steep	Director of Non-Traditional Learning
Mr. Dan Steinbruegge	Director Finance

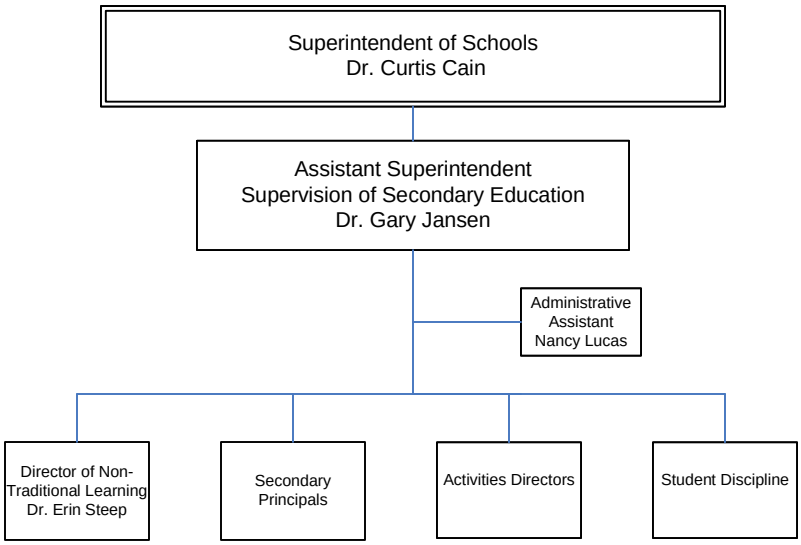

Citizens
Rockwood School District
Board of Education
Superintendent of Schools
Dr. Curtis Cain
Secretary to the Board of Education
and Administrative Assistant
to Superintendent
Janet Sadowski
Chief
Finance &
Operations
Officer
Cyndee Byous
Assistant
Superintendent
of Human
Resources
Dr. Kim Cohen
Chief
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 Teaching &
Learning
Dr. Keri Skeeters

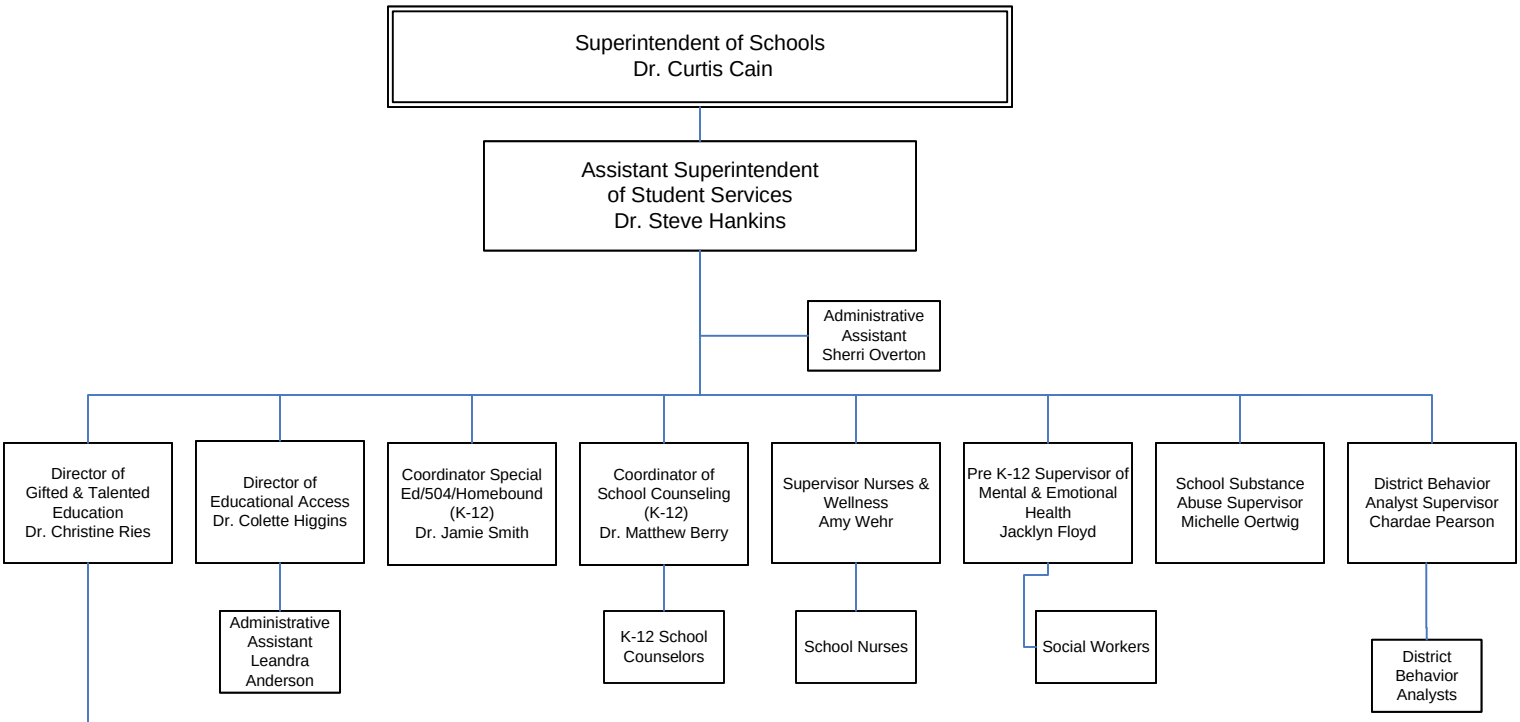

Superintendent of Schools
Dr. Curtis Cain
Chief Communications Officer
Mary LaPak
Administrative Assistant
Katherine Miller
Coordinator
Web Systems
Chris Bennett
Coordinator
Communications
David Morrison
Senior Webmaster
Terra Miller
School and Community Relations Specialist
Karrie Lehman
Digital Communications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

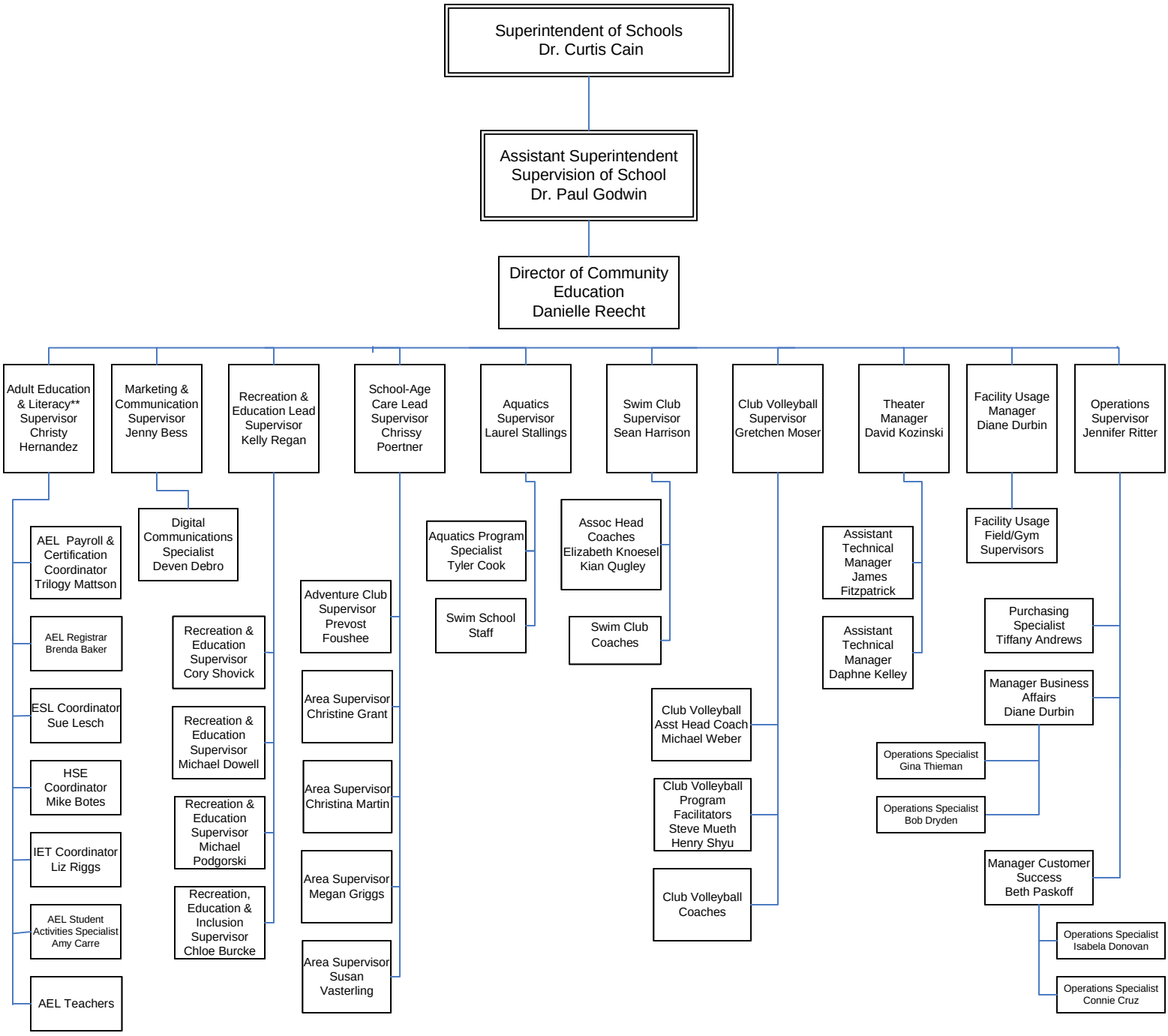

Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent of Human Resources
Dr. Kim Cohen
Administrative Assistant
Natasha Kramer
Core Data
Rishae Parisho
Director of Human Resources
Dr. Jennifer Martin
Coordinator of Human Resources for Support Staff
Britney Halpin
Coordinator of Benefits
Kelly Norrid
Human Resources Assistant
Kellie Holladay
Human Resources Assistant
Linda Molenda
Sub Mgmt System Facilitator
Lisa Gardner
Human Resources Assistant (Support)
Evelyn Mayer
Human Resources Assistant (Facilities)
TBD
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 Teaching & Learning
Dr. Keri Skeeters
Administrative Assistant
Kay Julius
Director of Research, Evaluation and Assessment
Buddy Sodemann
Administrative Assistant
Jenny Bieg
Data Analysts
Nicole Durrer
Brian Koop
Elissa Perrin
Coordinator PIE
Dr. Benjamin Hebisen
Administrative Assistant
Cristina Dames
PIE Facilitators
Director of Curriculum & Professional Learning
Dr. Brandi Genenbacher
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

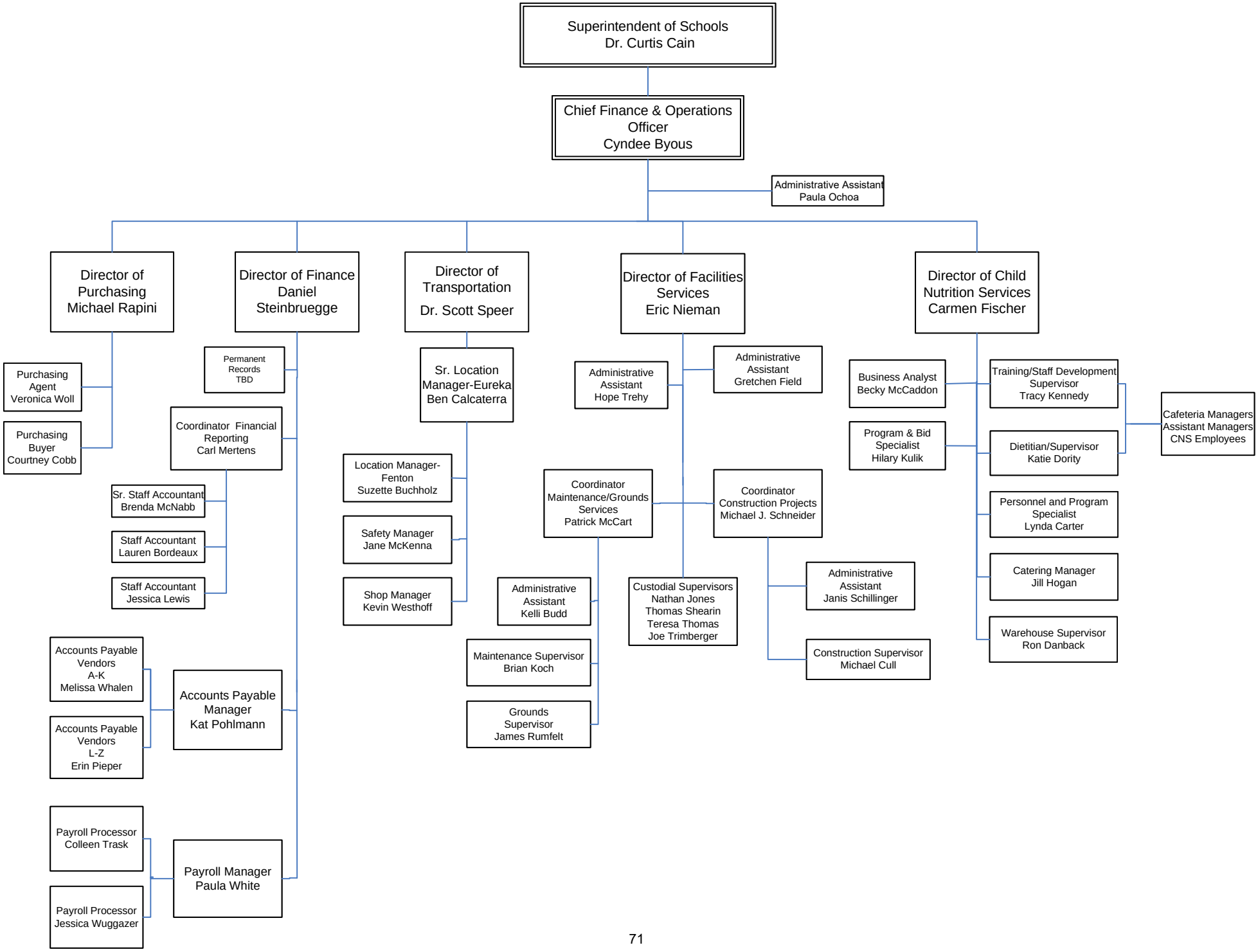

Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent
Supervision of Elementary Education
Dr. Paul Godwin
Administrative Assistant
Felicia Smith
Summer Academy
Elementary Principals
Director Community Education
Danielle Reecht
See Enclosed
Director of Early Childhood
David Herod
Administrative 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

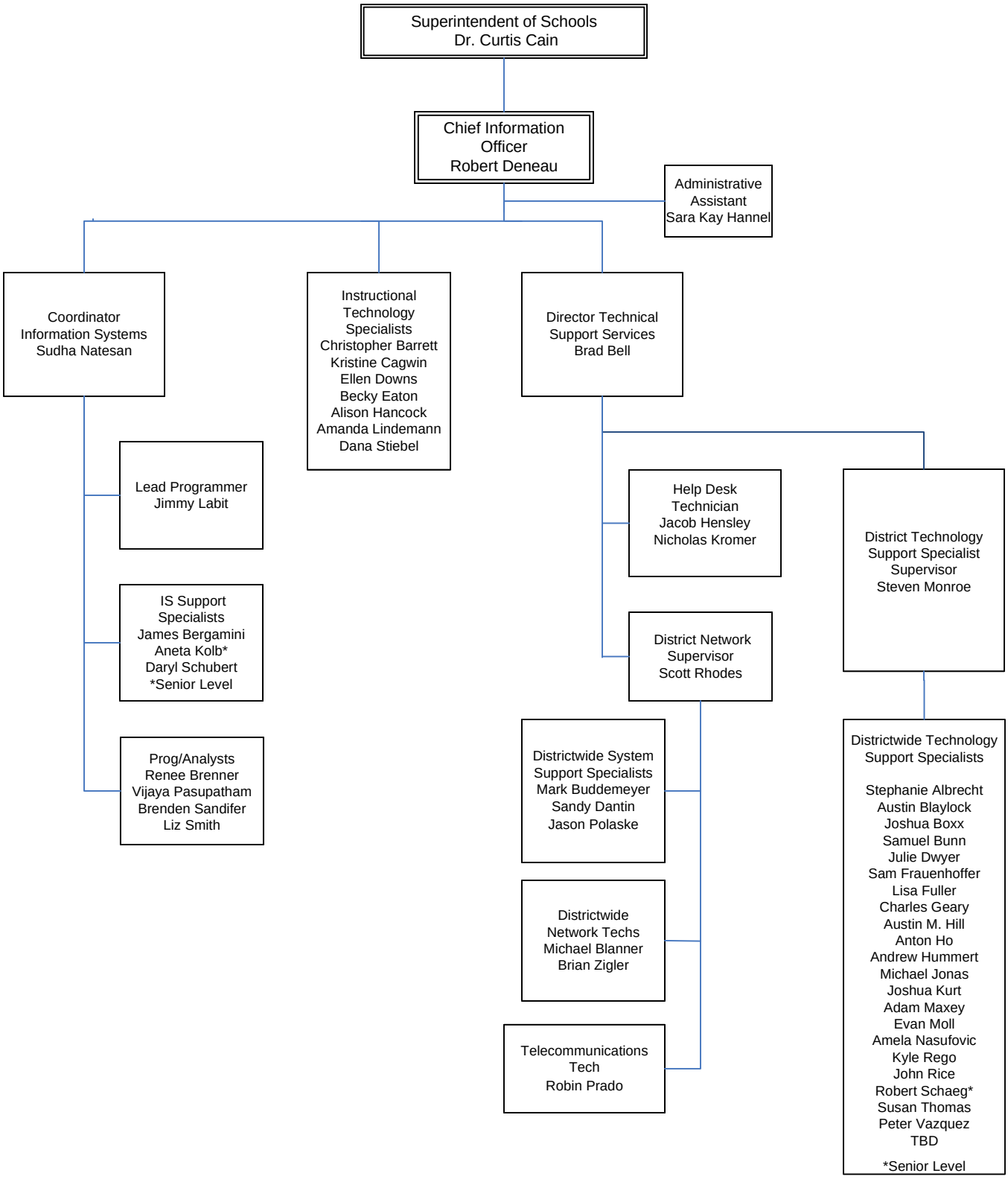

Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent
Supervision of Secondary Education
Dr. Gary Jansen
Administrative Assistant
Nancy Lucas
Director of Non-Traditional Learning
Dr. Erin Steep
Secondary Principals
Activities Directors
Student Discipline


Superintendent of Schools
Dr. Curtis Cain
Assistant Superintendent
of Student Services
Dr. Steve Hankins
Administrative Assistant
Sherri Overton
Director of Gifted & Talented Education
Dr. Christine Ries
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
Leandra Anderson
K-12 School Counselors
School Nurses
Social Workers
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 Finance & Operations Officer
Cyndee Byous
Administrative Assistant
Paula Ochoa
Director of Purchasing
Michael Rapini
Director of Finance
Daniel Steinbruegge
Director of Transportation
Dr. Scott Speer
Director of Facilities Services
Eric Nieman
Director of Child Nutrition Services
Carmen Fischer
Purchasing Agent
Veronica Woll
Purchasing Buyer
Courtney Cobb
Permanent Records
TBD
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
Ben Calcaterra
Location Manager-Fenton
Suzette Buchholz
Safety Manager
Jane McKenna
Shop Manager
Kevin Westhoff
Maintenance Supervisor
Brian Koch
Grounds Supervisor
James Rumfelt
Administrative Assistant
Hope Trehy
Administrative Assistant
Gretchen Field
Coordinator Maintenance/Grounds Services
Patrick McCart
Coordinator Construction Projects
Michael J. Schneider
Administrative Assistant
Kelli Budd
Custodial Supervisors
Nathan Jones
Thomas Shearin
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
Ron Danback


Superintendent of Schools
Dr. Curtis Cain
Chief Information Officer
Robert Deneau
Administrative Assistant
Sara Kay Hannel
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
Lead Programmer
Jimmy Labit
IS Support Specialists
James Bergamini
Aneta Kolb*
Daryl Schubert
*Senior Level
Prog/Analysts
Renee Brenner
Vijaya Pasupatham
Brenden Sandifer
Liz Smith
Help Desk Technician
Jacob Hensley
Nicholas Kromer
District Technology Support Specialist Supervisor
Steven Monroe
District Network Supervisor
Scott Rhodes
Districtwide System Support Specialists
Mark Buddemeyer
Sandy Dantin
Jason Polaske
Districtwide Network Techs
Michael Blanner
Brian Zigler
Telecommunications Tech
Robin Prado
Districtwide Technology Support Specialists
Stephanie Albrecht
Austin Blaylock
Joshua Boxx
Samuel Bunn
Julie Dwyer
Sam Frauenhoffer
Lisa Fuller
Charles Geary
Austin M. Hill
Anton Ho
Andrew Hummert
Michael Jonas
Joshua Kurt
Adam Maxey
Evan Moll
Amela Nasufovic
Kyle Rego
John Rice
Robert Schaeg*
Susan Thomas
Peter Vazquez
TBD
*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.

TABLE OF CONTENTS

Introduction 75

The Planning Process 76

Rockwood Voices and Leadership 79

Forward Together: 2025-2030

- The Rockwood Promise 80

Goal Areas

- Nurturing Learning.....82
- Fiscal Responsibility 84
- Highly Qualified Staff 86
- Safe & Caring Schools 88

Continuous Improvement 90

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

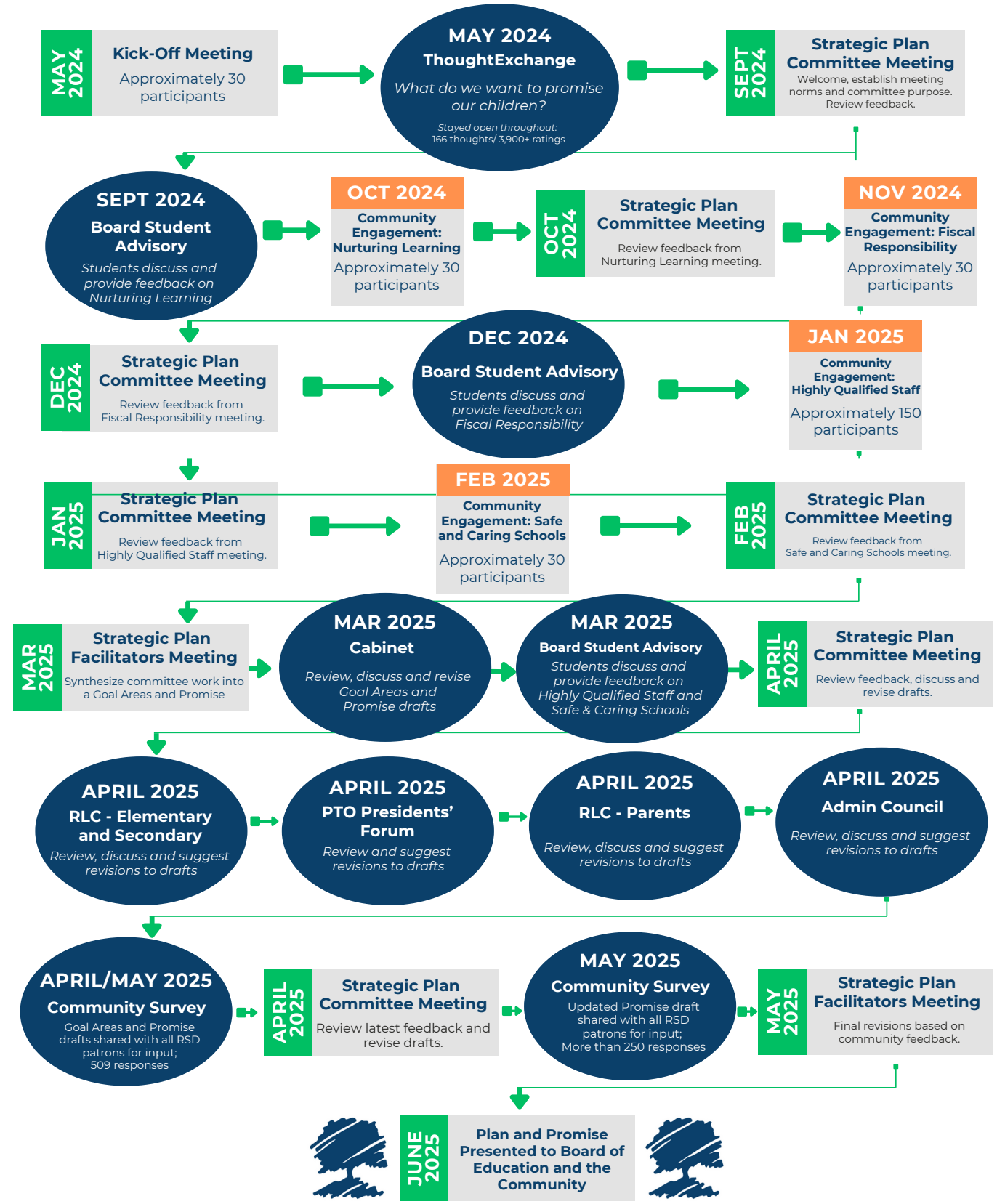
Once the community engagement meetings were complete, focus areas were developed and the Rockwood Promise started to take shape, feedback was obtained from a number of groups and shared with the committee to help revise and finetune both the Plan and the Promise. Those groups included:

- 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

Our strategic plan is in place to guide the District through 2030 and is an important part of our day to day service to our students. The District's entire budget is in place to support our Forward Together plan. A few highlights of how our District is supporting the work in the classroom include:

- Professional learning opportunities to further our staff's growth (approximately $900,000)
- Providing national board certification stipends to certified teachers, nurses and social workers (approximately$425,000)
- Offering a competitive health insurance plan to eligible employees (approximately $30,000,000)
- Achieving close to 100% inspections on our bus fleet ensuring our students utilizing our transportation services are arriving on safe buses
- Utilizing a dedicated capital projects levy approved by the voters on facility maintenance, safety and technology items that saves the District approximately $3-$5 million annually in interest costs

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 activities 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 Incidental 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

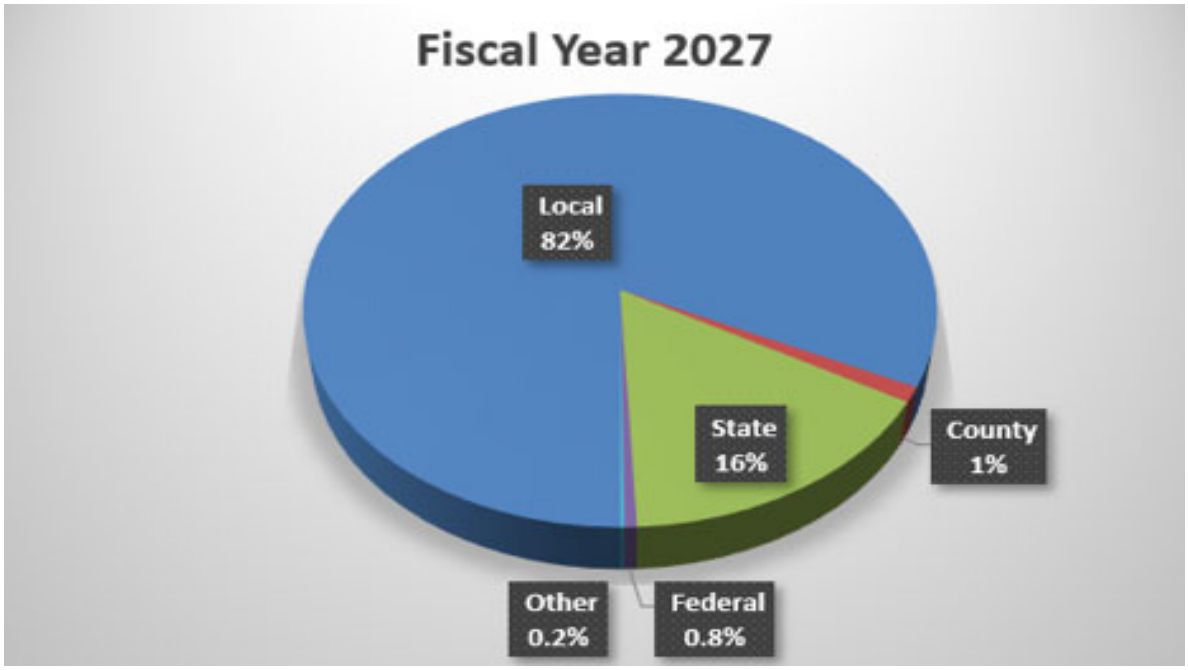
6600's – Long and Short Term Debt

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET MESSAGE

The development of the District budget each year has its own unique circumstances and challenges but the budget process that the District has in place allows for the District to make the necessary adjustments to maintain our long-term goal of being fiscally responsible to our Community. 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, 82% of the operating revenue comes from local sources and 16% comes from state sources. Three of these sources comprise 91% of total operating revenue: Local property taxes (including M&M surtax), Prop C sales tax 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:

- Senate Bill 190 passed by the State of Missouri in May 2023 that provides annual tax relief to qualifying senior citizens first impacted the District in the 2025/26 school year with a $4.0 million decrease in possible revenue collections causing our collection rate to drop from 97% to 95%. At this time, the $4.0 million is our base annual impact from Senate Bill 190 and we anticipate that figure to increase resulting in less available local revenue.
- 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 calculated States Adequacy Target (SAT) for funding public education according to State statute is $7,145; however, this is dependent on funds being available to support this target. At this time, DESE is projecting a shortfall in State funding of around $190 million to achieve an SAT of $7,145. Current estimates from DESE indicate the SAT could be funded at $6,900 in 2025/26 and $6,865 in 2026/27 if all expected revenue targets are achieved.
- Formation of a state task force is in the process of reviewing the State's methods for funding Missouri K-12 public schools. Results of their work are currently expected to be released in December 2026.
- 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 reimbursement of transportation costs.

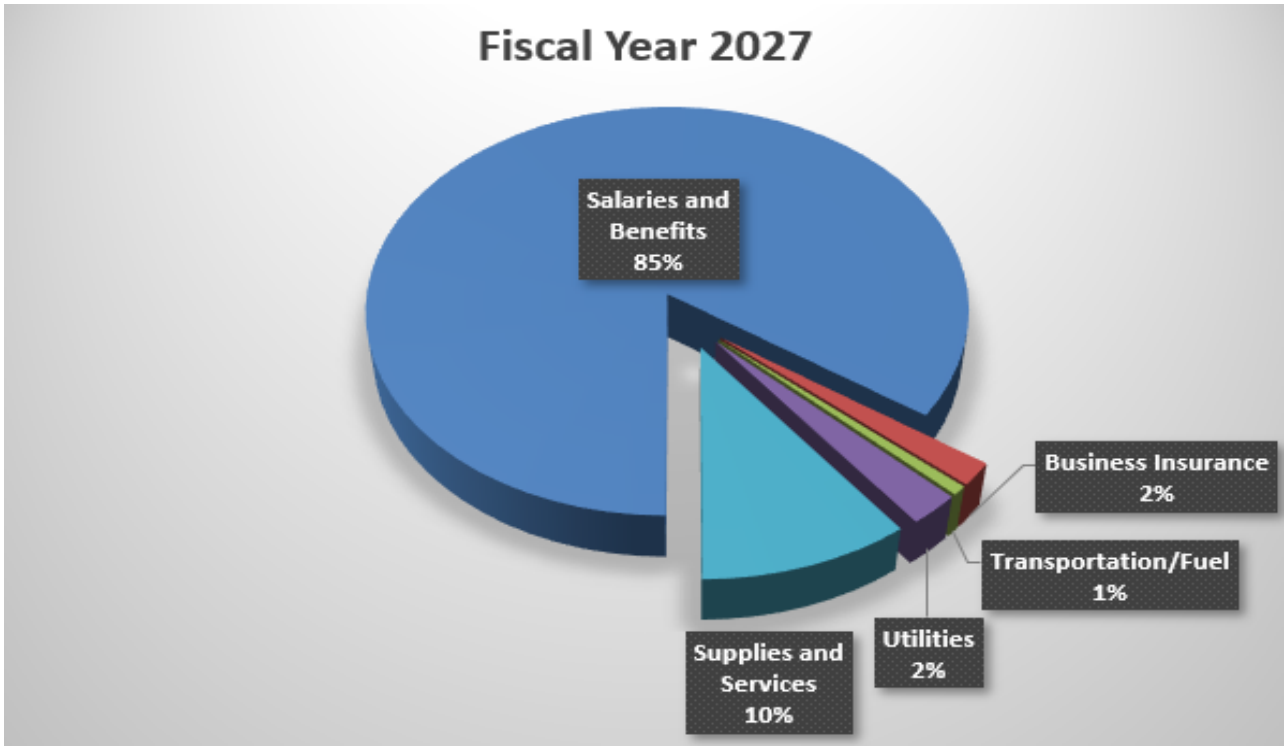
As we mentioned above, all school districts across the State of Missouri are impacted by the shortfall in available revenue to fund the SAT at the level required by the State statute. Our original budget targets that were presented to the Board of Education in December 2025 for the 2026/27 budget year reflected the SAT being funded at $7,145. In March 2026, DESE published an update on the shortfall in State funding that resulted in new estimates for the SAT that immediately impacts our 2025/26 budget as well as our 2026/27 budget. This change in funding levels results in an immediate $10.3 million dollar decrease in revenue from the State formula over this two-year period. The chart below summarizes the change between our original planning factors presented in December 2025 compared to the current realities of State funding that are now included in each respective budget years. The decrease in the SAT funding level will continue to have a significant impact in future budget years as there are no planned revenue replacements at the State level.

	2025-26 Adopted Budget	2025-26 Updated Forecast	2026-27 Preliminary Budget (December 2025)	2026-27 Proposed Budget May-25
WADA/WAM	17,245.00	17,387.00	17,204.00	17,204.00
SAT	7,145.00	6,900.00	7,145.00	6,865.00
Formula Revenue	$ 39,278,046	$ 34,557,489	$ 38,145,048	$ 32,573,194
SB727 Incentive	336,276.00	330,895.00	394,129.00	347,783.00
Total Basic Formula	$ 39,614,322	$ 34,888,384	$ 38,539,177	$ 32,920,977
Increase (decrease)		(4,725,938)		(5,618,200)

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. Available resources are one important component of retaining and recruiting employees to the District as over 85% of our operating budgeted is invested in our staff who are committed to the mission of the District in serving our students. A second component of salaries and benefits is utilizing benchmarks from other area school districts to assist with determining salary increases that can be allocated using current resources to each specific employee group. During the 2025/26 budget year, the District placed Proposition S on the ballot for a 45-cent levy increase to raise teacher and staff salaries to be more competitive with other local school districts, expand health care benefit offerings to more employee groups and hire two additional school safety officers. Proposition S was narrowly defeated by 500 votes.

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. Similar to other school districts, our insurance plan has been impacted by rising pharmacy costs in recent years that has created a gap between our premium structure and forecasted expenditures of the plan. The District has historically 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. Adjustments have been made along with the continued support of the District to provide for these contributions as the plan increased insurance premiums 10% for the insurance plan year beginning November 1, 2025 and will incur another 7% increase for the plan year beginning November 1, 2026 in an effort to close the premium gap and return to being self-funded.

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 in 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. Despite the sharp increase in fuel prices, our budget has not been materially impacted and we have adjusted our fuel budget accordingly without any interruption in transportation and program services. 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 claim's 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 currently 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. Original planning for the 2026/27 budget year included a planned spend down in fund balance through the 2029/30 budget year but would still allow us to continue operating with consistency in class size and staffing targets, previously approved curriculum, current support resources, and existing salary agreements while maintaining an adequate fund balance. The change in State funding as described above that was communicated late in our budget cycle accelerates our use of fund balances in years presented in this budget book to levels below our district policy. Planning for adjustments that will need to be made to match our current fiscal reality will soon begin.

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. During the 2025/26 school year, the transfer authorized in Prop 3 was completed and will provide 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 2026/27 budget process began in October 2025 and continued to evolve throughout the school year as we were placing the finishing touches on the budget through May 2026. 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 2025/26 fiscal year with a positive growth to our operating fund balance. From a financial perspective the 2026/27 budget incorporates many estimates based on the following:

- Local assessed valuation (AV) is a non-reassessment year in 2026 with a forecasted 0.89% increase; the District is supported by a strong local tax base as AV has increased 76% over the last ten years.
- Collections of current taxes has been adjusted to 95% due to Senate Bill 190 and delinquent taxes continue to match our budget and forecasted amounts.
- The States shortfall in revenue collections has negatively impacted the ability to fully fund the SAT at $7,145 resulting in a budgeted SAT of $6,865.
- Local sales tax collections are also being impacted by a drop in State revenue collections and we are budgeting for a 4.6% decrease in Prop C revenue.

- The State's current budget for 2026/27 fails to fully fund the State's potential 75% reimbursement of a district's transportation costs and may also be impacted by the state revenue shortfall; therefore, we have adjusted our budget to receive only 40% of the potential 75% reimbursement.
- Ability to offer strong salary commitments in the 2026/27 school year and contribute additional funds to the self-insurance medical fund while also incurring a 7% increase in premiums.
- Adjustments to the expenditure budget for certain costs increases being experienced due to inflation or other economic situations, such as utilities and fuel.
- Proposition 3 funding in the Capital Projects fund is allocated to address safety, technology and facility cycle maintenance.

While we are currently in a sound financial position, news of State funding shortfalls and other targeted efforts in legislation to limit revenue resources for school districts makes it imperative we remain vigilant and responsible with our financial commitments to continue guiding the District in a fiscally sound 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. These efforts will be even more important over the next couple years but our financial planning remains a priority to our Community. Sound fiscal practices will continue to guide us and we should be proud of this foundation that has allowed our financial accomplishments that have been achieved 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 26th 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 2025 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 2025, 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 2026/27 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. In November 2025, 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 2025, the finance department presented a preliminary 2026/27 budget to the Board of Education that included a planned spending deficit of approximately $3.9 million. From January through May 2026, 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 2026, a budget update was presented to the Board of Education that included all the changes, including the decrease in our State Basic Formula revenue, since the December presentation. Throughout 2026/27, 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 2026. The proposed budgets for our self-sustaining funds were part of the budget update provided to the Board in May 2026.

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET TIMELINE

Process No.	Date(s)	Description
1	9/15/2025	Budget and salary request memo's will be distributed for departments (operating and non-operating) for FY27 budget.
2	9/24/2025	First semester official enrollment
3	10/6/2025	Enrollment projections are complete. School budget allocation is calculated.
4	10/17/2025	Staffing requests for 2026-27 school year due to Human Resources
5	10/31/2025	Admin Leadership Team complete review of their department budgets and submit to finance office.
6	11/10/2025 - 11/21/2025	Budget workshops for Admin Leadership Team
7	12/16/2025	Preliminary Budget target is presented to the Board of Education; school allocations are distributed to building principals
8	1/30/2026	School and non-operating budgets are due to finance office
9	Feb-May 2026	Ongoing revision/refinement of budget and discussions with the Board of Education including, but not limited to: • Revenue forecasting updates • Finalize negotiations for bargaining units in FY26 • Employee compensation and contract offerings • Refinements to program and department budgets
10	June 2026	Final adoption by Board of Education.



FINANCIAL SECTION

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 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 $3.8800 total tax levy for 2026/27 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 74% of the operating revenue, or 68% of total revenue. Assessed valuations are expected to increase approximately 0.89% for 2026/27 since calendar year 2026 is a non-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 2026/27 school year the District is forecasting the per pupil amount to be $1,418 which is below the current guidance from the State of Missouri. Our forecast is based on the projected revenue shortfalls the State of Missouri is experiencing as well as previous 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 2025/26 WADA to be 16,964, which is a 1.5% decline from 2024/25. Any changes to the WADA could be offset by the changes in the final per pupil allocation. Prop C revenues represent 8% of the operating revenue.

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 30% the last five assessment 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 3.0-3.5% 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 $8,350 per student enrolled in the program. The District is estimating 407 students to be enrolled through the VICC program in 2026/27.

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 9% 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 $6,865 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.088, District WADA of 17,204 and Classroom Trust payment of $532 per WADA. The estimated factors are forecasted to generate approximately $32.9 million in revenue for 2026/27.

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 and the State's current budget for 2026/27 fails to fully fund the State's potential 75% reimbursement of a district's prior year transportation costs; therefore, we have adjusted our budget to receive only 40% of the potential 75% reimbursement, or a decrease of $3.2 million.

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 $532 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 was 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 2026/27

1. Local property taxes are our largest source of revenue and the forecast for 2026/27 is based on 2026 being a non-reassessment year. Our estimated increase in assessed valuations is 0.89% for a total assessed valuation of $6.0 billion based on prior year actual changes in assessed valuation in non-reassessment years. Our total tax rate is expected to decrease slightly compared to 2025/26:

Incidental Fund	$1.4571
Special Revenue (Teachers Fund)	1.6629
Building Fund	0.6200
Debt Service Fund	0.1400
	$3.8800

   Overall, we expect total assessed taxes for the operating funds to increase $1.5 million for a total of $178.8 million. The impact of Senate Bill 190, which is essentially a credit taken on assessed taxes to freeze the amount of taxes owed for individuals over a certain age who meet specific eligibility requirements, has been factored into our budget based on the first year of implementation in 2025. The estimated tax freeze from Senate Bill 190 is $4.0 million and will impact our budget annually. This is equal to a 2% decrease in our collection rate which has been reset at 95% which is a decrease from our historical average of 97%.

2) The Foundation Formula and Classroom Trust revenue is estimated to decrease $2.0 million in 2026/27 compared to 2025/26 and is based on the following factors:

3) State Adequacy Target (SAT) of $6,865 which is a decrease from the currently projected SAT of $6,900 in 2025/26
4) Weighted Average Daily Attendance (WADA) of 17,204 which is a decrease of 183 from 2025/26 and is consistent with our declining enrollment
5) 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 $32.9 million. It is important to note that while we are only showing a $2.0 decrease in 2026/27 revenue compared to our forecasted 2025/26 revenue, the impact of the State Formula not being fully funded for both 2025/26 and 2026/27 is far greater than $2.0 million. To be considered fully funded, the SAT should be set at $7,145. With the SAT being set at $6,900 for 2025/26 and $6,865 for 2026/27, the financial impact of the Basic Formula not being fully funded by the State of Missouri is $10.3 million over this two-year period. The financial impact will continue in subsequent years until the State fully funds the Basic Formula.

	2025-26 Adopted Budget	2025-26 Updated Forecast	2026-27 Preliminary Budget (December 2025)	2026-27 Proposed Budget May-25
WADA/WAM	17,245.00	17,387.00	17,204.00	17,204.00
SAT	7,145.00	6,900.00	7,145.00	6,865.00
Formula Revenue	$ 39,278,046	$ 34,557,489	$ 38,145,048	$ 32,573,194
SB727 Incentive	336,276.00	330,895.00	394,129.00	347,783.00
Total Basic Formula	$ 39,614,322	$ 34,888,384	$ 38,539,177	$ 32,920,977
Increase (decrease)		(4,725,938)		(5,618,200)

3) Proposition C sales tax revenue 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. Our 2025/26 WADA is estimated to decrease by 248 to 16,964 due to our declining enrollment. The payout per WADA amount has increased 35% since 2020/21 but due to current forecasting of sales tax collections at the state level we are budgeting our WADA payout to decrease 3.2% from $1,465 in 2025/26 to $1,418 in 2026/27. Total forecasted revenue from Proposition C sales tax is $24.1 million.

4) We will receive approximately $8,350 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 96 fewer students in 2026/27 compared to 2025/26. Total 2026/27 forecasted revenue through VICC is $3.1 million.

5) The District is budgeting for the State of Missouri to fund the State's statutorily required 75% reimbursement of a District's transportation costs at 40% which represents a $3.3 million decrease in transportation revenue.

6) Federal revenues are expected to remain relatively flat in 2026/27 compared to 2025/26 and represents less than 1% of total operating revenue.

7) All other county and state revenues will remain relatively flat in 2026/27 compared to 2025/26.

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 2027/28 through 2029/30 budget years:

	Local Taxes		
	2027/28	2028/29	2029/30
Reassessment Year	Yes	No	Yes
Increase in Assessed Valuation	6.53%	9.00%	5.06%
Calculation Rate	95%	95%	95%
Total Assessed Valuation	$ 6,426,017,021	$ 6,483,851,107	$ 6,811,914,726

	Foundation Formula and Classroom Trust		
	2027/28	2028/29	2029/30
Weighted Average Daily Attendance	16,964	16,611	1,648
State Adequacy Target	$ 6,865	$ 6,865	$ 6,865
Dollar Value Modifier	1.0880	1.0880	1.0880
Appropriation Rate	100%	100%	100%
Weighted Average Membership (WAM)	30%	40%	50%
Weighted Average Daily Attendance (WADA)	70%	60%	50%

As previously discuss, the State of Missouri formed a state task force to review the State's methods for funding Missouri K-12 public schools. Results of their work is currently expected to be released in December 2026 and may change some of the factors summarized above.

	Prop C Sales Tax		
	2027/28	2028/29	2029/30
Weighted Average Daily Attendance	16,611	16,480	16,342
Per WADA Amount	$ 1,453	$ 1,490	$ 1,527
Increase in Per WADA Amount	2.50%	2.50%	2.50%

Expenditure estimates for 2026/27:

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 $7.8 million while employee benefits will increase $2.9 million. The salary increases include a 4.75% 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 2026/27 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 7.0% increase to our self-insured health plan premium rates as well as a $4.6 million contribution above premiums made by the District to support the plan in 2026/27.

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%.

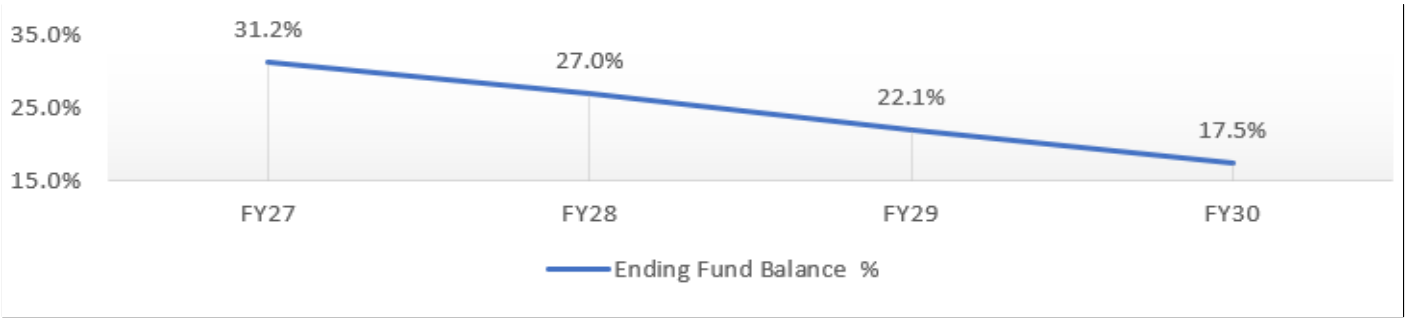
3) Approximately 5% of the operating budget is allocated to expenditures we consider fixed costs that cover our building utilities, general lines of business insurance and fuel for the District's fleet. Increases within these lines' items average 3-7%.

For budget year 2027/28 through 2029/30, the District has forecasted expenditures based on the following:

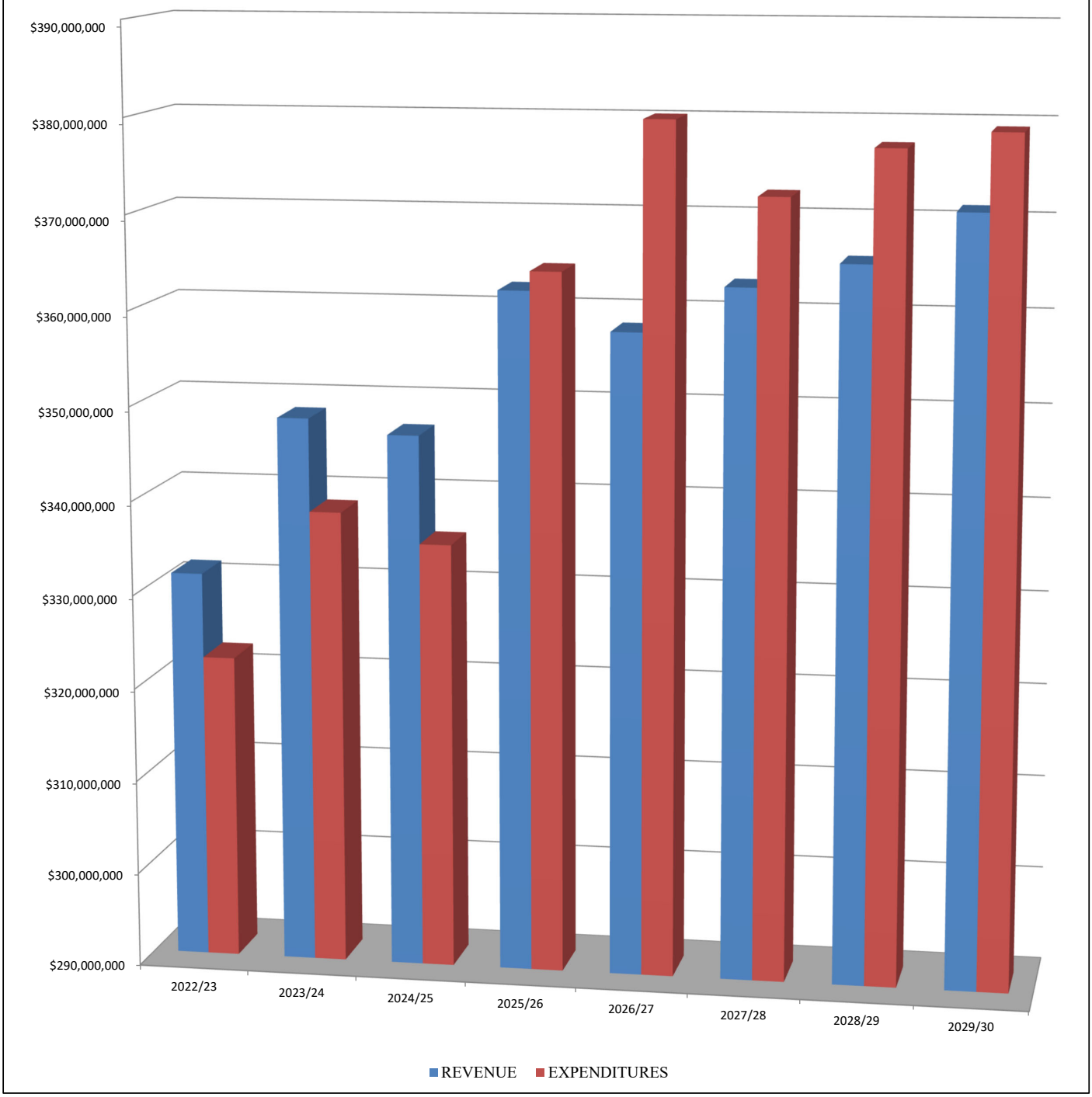
- Salary increases of 2.00% for 2027/28 through 2028/29
- Medical and pharmacy insurance to increase approximately 7%
- General lines of business insurance to increase 5%
- Other fixed costs, supplies and services to increase between 2-5%

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 2029/30 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 2029/30, the District is projected to remain above our current board policy levels through 2028/29 but fall below that level in 2029/30. The District originally planned for a small spend down of fund balance beginning with the 2026/27 budget year that would show a modest decline in fund balance. Updates from the State in March 2026 that the Basic Formula would not be fully funded due to revenue shortfalls at the State level reducing our revenue accelerated the decline in our fund balance to a low point of 17.5% in 2029/30, nearly half of our 2025/26 fund balance level. The District was unable to make any adjustments with this late news but will be faced with looking at ways to increase revenue, control our expenditures and maintain our fund balance levels. We also must monitor other factors that may influence the District, such as legislation aimed at harming public education policies and funding as well as the outcome of the state task force on how public schools are funded. 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
TOTAL REVENUE AND EXPENDITURES



	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
REVENUE	$ 331,436,647	$ 348,382,400	$ 346,876,933	$ 362,296,288	$ 358,237,056	$ 363,101,073	$ 365,720,147	$ 371,172,933
% Change vs Prior Year	15.2%	5.1%	-0.4%	4.4%	-1.1%	1.4%	0.7%	1.5%
$ Change vs Prior Year	$ 43,738,636	$ 16,945,752	$ (1,505,467)	$ 15,419,355	$ (4,059,232)	$ 4,864,017	$ 2,619,074	$ 5,452,786
EXPENDITURES	$ 322,421,866	$ 338,475,283	$ 335,383,337	$ 364,335,177	$ 380,119,397	$ 372,413,613	$ 377,504,638	$ 379,269,610
% Change vs Prior Year	4.90%	5.0%	-0.9%	8.6%	4.3%	-2.0%	1.4%	0.5%
$ Change vs Prior Year	$ 15,111,022	$ 16,053,417	$ (3,091,947)	$ 28,951,840	$ 15,784,220	$ (7,705,784)	$ 5,091,025	$ 1,764,972



SUMMARY OF ALL FUNDS

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 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.

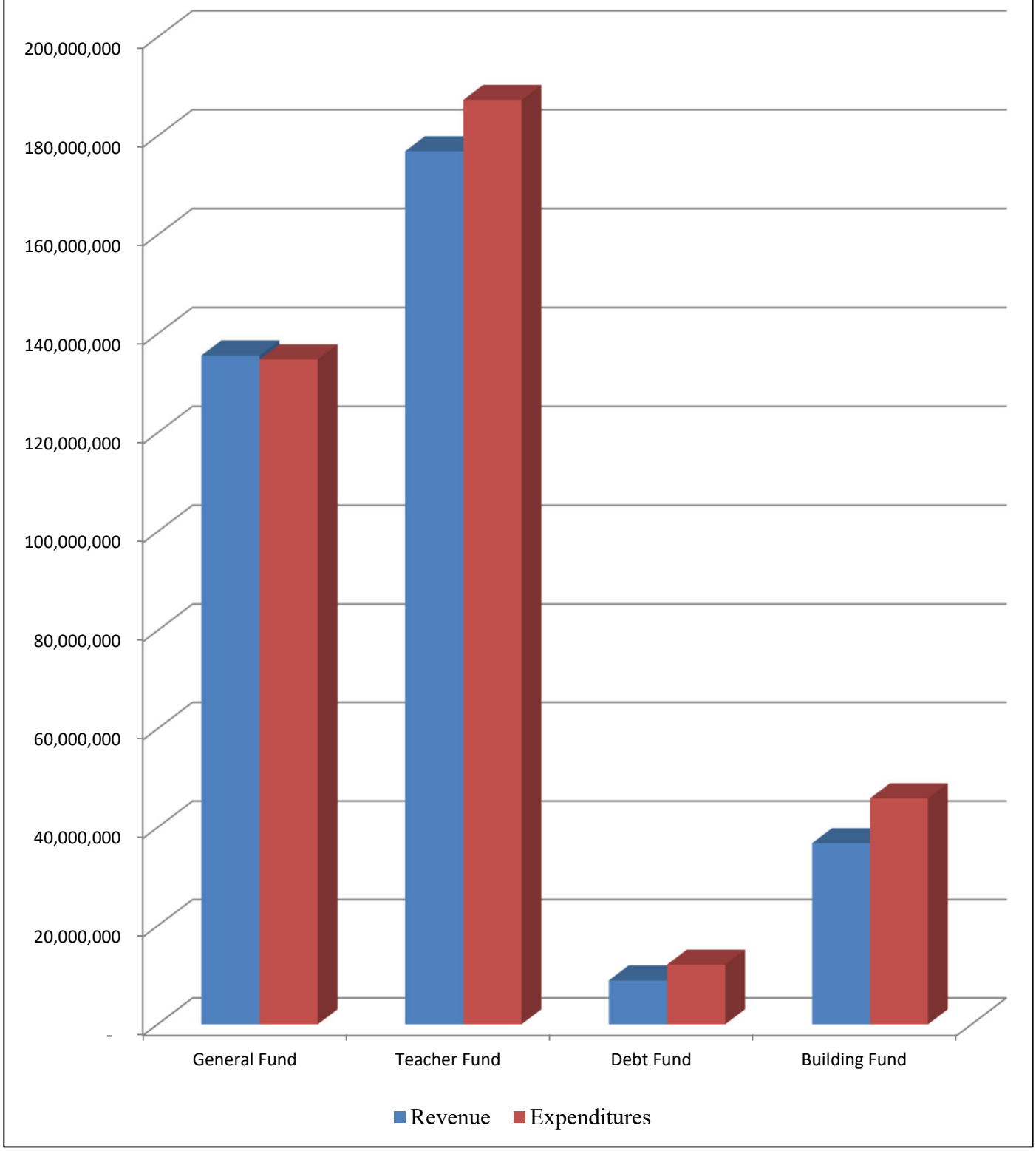
CAPITAL PROJECT FUND

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
2026/27



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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
REVENUES								
Local Sources								
Property Taxes	$ 205,288,597	$ 219,428,048	$ 222,699,045	$ 237,620,149	$ 242,860,233	$ 248,963,829	$ 253,593,421	$ 259,582,660
Sales Taxes	24,906,738	25,616,179	25,303,999	25,219,058	24,054,975	24,143,968	24,550,993	24,954,860
All Other Local	38,821,984	40,542,190	41,197,079	40,038,207	38,288,824	38,036,989	37,913,444	37,770,368
County Sources	4,196,065	4,222,318	3,852,799	3,696,236	3,931,723	3,896,010	3,856,920	3,820,559
State Sources								
Foundation Formula	35,139,309	35,297,100	33,142,799	34,908,384	32,920,977	31,715,059	29,046,100	28,007,902
All Other State	12,643,954	14,108,190	14,604,305	16,651,948	11,983,466	12,015,690	12,242,873	12,465,574
Federal Sources	9,485,309	9,056,631	5,018,996	3,526,220	3,568,889	3,701,271	3,806,990	3,861,494
Revenues	**330,481,956**	**348,270,656**	**345,819,021**	**361,660,202**	**357,609,087**	**362,472,816**	**365,010,741**	**370,463,417**
Other Non Current	168,254	76,559	88,799	150,000	150,000	200,000	200,000	200,000
Other Sources	786,438	35,184	969,113	486,086	477,969	428,257	509,406	509,516
TOTAL REVENUE	**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**	**$ 363,101,073**	**$ 365,720,147**	**$ 371,172,933**
EXPENDITURES								
Salaries	$ 173,748,162	$ 178,689,283	$ 182,729,616	$ 189,454,691	$ 198,970,666	$ 201,593,811	$ 203,828,413	$ 205,767,929
Benefits	58,596,540	59,182,501	64,231,261	65,930,439	67,970,724	69,369,049	70,633,260	71,797,265
Purchased Services	18,544,668	21,858,567	22,784,369	25,597,804	29,189,949	29,697,455	30,023,354	30,353,812
Supplies	23,357,573	24,328,487	25,277,610	27,961,828	25,758,898	26,225,559	26,561,085	26,901,443
Capital/ Lease Payment	13,840,007	15,384,556	23,882,805	35,555,200	46,111,695	37,379,386	38,200,973	39,303,138
Debt Service	34,334,918	39,031,890	16,477,675	19,835,215	12,117,465	8,148,353	8,257,553	5,146,023
TOTAL EXPENDITURES	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 372,413,613**	**$ 377,504,638**	**$ 379,269,610**
ENDING FUND BALANCE	**$ 124,262,306**	**$ 134,169,423**	**$ 145,663,019**	**$ 143,624,130**	**$ 121,741,789**	**$ 112,429,249**	**$ 100,644,758**	**$ 92,548,081**

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:

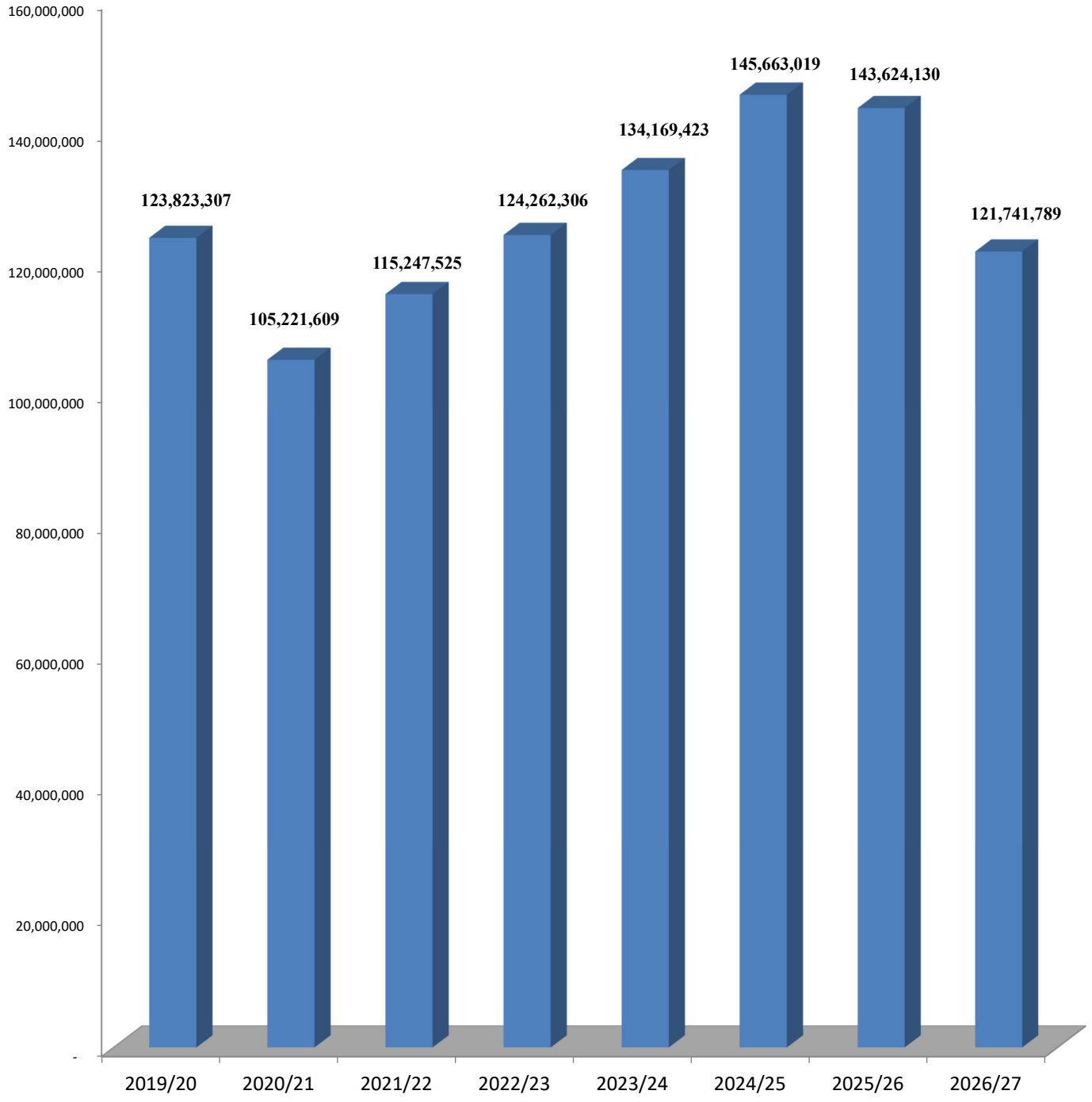
	General	Special Revenue	Debt Service Fund	Capital	Total
Estimated Fund Balances					
Nonspendable					
Prepaid items	$ 3,038,712	$ -	$ -	$ -	**$ 3,038,712**
Inventory	1,190,461	-	-	-	**1,190,461**
Restricted					
Teacher salaries and benefits	-	46,850,304	-	-	**46,850,304**
Retirement of debt	-	-	9,043,777	-	**9,043,777**
Assigned					
Other capital projects	-	-	-	20,193,411	**20,193,411**
Unassigned	63,307,466	-	-	-	**63,307,466**
Total Fund Balance - June 30, 2026	**$ 67,536,639**	**$ 46,850,304**	**$ 9,043,777**	**$ 20,193,411**	**$ 143,624,131**
Estimated Fund Balances					
Nonspendable					
Prepaid items	$ 3,099,486	$ -	$ -	$ -	**$ 3,099,486**
Inventory	1,202,365	-	-	-	**1,202,365**
Restricted					
Teacher salaries and benefits	-	36,478,249	-	-	**36,478,249**
Retirement of debt	-	-	5,831,439	-	**5,831,439**
Assigned					
Other capital projects	-	-	-	11,077,424	**11,077,424**
Unassigned	64,052,826	-	-	-	**64,052,826**
Total Fund Balance - June 30, 2027	**$ 68,354,678**	**$ 36,478,249**	**$ 5,831,439**	**$ 11,077,424**	**$ 121,741,790**

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 2026/27 budget. As of July 1, 2025, the actuarial accrued liability for benefits was $31,191,747, 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 current factors in our forecasting, including the change in State revenue's which we were notified about in March 2026, the District is expected to trend with a deficit spend in fund balance through 2029/30 with current forecasting of our fund balance falling below our 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 intentional reductions in expenditures such as those directly related with a declining enrollment environment. The District will monitor and provide information on our financial position in order to remain financially responsible in the decisions made by the Board of Education.

Funds	2025/26	2026/27	2027/28	2028/29	2029/30
Incidental	$53,355,968	$54,363,443	$49,247,089	$42,729,135	$34,785,256
Special Revenue Teachers'	46,850,304	36,478,249	30,424,961	23,235,021	17,966,688
	100,206,272	90,841,692	79,672,050	65,964,156	52,751,944
Building	20,193,411	11,077,424	11,556,731	11,925,663	12,092,615
Total Operating Funds	120,399,683	101,919,116	91,228,781	77,889,819	64,844,559
Child Nutrition	5,294,296	4,163,565	3,547,060	3,084,475	2,678,638
Student Activities	3,854,732	4,189,212	4,506,008	4,804,399	5,083,649
Community Education	4,328,739	4,931,954	5,754,611	6,593,717	7,360,985
Other Activities	702,904	706,504	709,731	712,578	715,037
Debt Service	9,043,777	5,831,439	6,683,059	7,559,771	11,865,214
	23,224,448	19,822,674	21,200,469	22,754,940	27,703,523
Total Fund Balance	**$143,624,131**	**$121,741,790**	**$112,429,250**	**$100,644,759**	**$92,548,082**

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



ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2026/27

REVENUE

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
REVENUE								
Incidental Fund	$ 89,778,958	$ 90,165,123	$ 92,948,803	$ 107,025,499	$ 104,215,679	$ 99,682,749	$ 99,488,813	$ 99,300,441
Child Nutrition Services	10,318,085	10,107,566	9,048,732	9,125,646	9,513,506	10,203,238	10,560,351	10,824,366
Student Activities	4,411,930	4,576,001	4,624,181	4,802,571	4,874,610	4,947,729	5,021,945	5,097,274
Other Activities	27,607	51,648	21,144	22,250	22,250	22,250	22,250	22,250
Community Education	14,340,687	14,824,744	15,923,789	16,812,980	16,995,519	17,377,358	17,724,907	17,990,780
GENERAL FUNDS	**118,877,267**	**119,725,081**	**122,566,648**	**137,788,946**	**135,621,564**	**132,233,324**	**132,818,266**	**133,235,111**
TEACHERS FUND	**170,545,229**	**180,622,446**	**177,129,267**	**179,541,444**	**176,917,057**	**184,213,607**	**185,406,325**	**189,229,052**
Building Fund	9,130,181	10,956,401	9,419,966	5,402,047	5,451,881	5,544,935	5,626,635	5,726,794
Prop 3 Fund	-	-	19,285,081	30,677,962	31,341,427	32,109,234	32,734,656	33,530,510
Capital Projects (Bond Issue)	181,016	16,590	-	-	-	-	-	-
BUILDING FUNDS	**9,311,196**	**10,972,992**	**28,705,047**	**36,080,009**	**36,793,308**	**37,654,169**	**38,361,291**	**39,257,304**
DEBT SERVICE FUND	**32,702,955**	**37,061,881**	**18,475,971**	**8,885,889**	**8,905,127**	**8,999,973**	**9,134,265**	**9,451,466**
TOTAL ALL FUNDS	**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**	**$ 363,101,073**	**$ 365,720,147**	**$ 371,172,933**

EXPENDITURES

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
EXPENDITURES								
Incidental Fund	$ 81,442,083	$ 86,181,345	$ 92,560,140	$ 100,088,211	$ 103,793,204	$ 105,384,103	$ 106,591,767	$ 107,829,320
Child Nutrition Services	7,539,362	8,154,655	8,269,528	8,569,736	10,059,237	10,234,743	10,437,936	10,645,203
Student Activities	4,099,391	4,333,643	4,244,352	4,473,034	4,540,130	4,630,933	4,723,554	4,818,024
Other Activities	22,300	13,666	13,635	22,400	18,650	19,023	19,403	19,791
Community Education	13,556,979	14,134,023	15,051,721	16,384,023	16,392,304	16,554,701	16,885,801	17,223,512
GENERAL FUNDS	**106,660,116**	**112,817,332**	**120,139,376**	**129,537,404**	**134,803,525**	**136,823,503**	**138,658,461**	**140,535,850**
TEACHERS FUND	**167,586,826**	**171,241,505**	**174,883,481**	**179,452,826**	**187,289,112**	**190,266,895**	**192,596,265**	**194,497,385**
Building Fund	9,677,095	12,960,395	10,521,946	7,000,230	5,812,610	5,124,862	5,342,359	5,565,352
Prop 3 Fund	-	-	13,360,859	28,509,502	40,096,685	32,050,000	32,650,000	33,525,000
Capital Projects (Bond Issue)	4,162,912	2,530,458	-	-	-	-	-	-
BUILDING FUNDS	**13,840,007**	**15,490,853**	**23,882,805**	**35,509,732**	**45,909,295**	**37,174,862**	**37,992,359**	**39,090,352**
DEBT SERVICE FUND	**34,334,918**	**38,925,594**	**16,477,675**	**19,835,215**	**12,117,465**	**8,148,353**	**8,257,553**	**5,146,023**
TOTAL ALL FUNDS	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 372,413,613**	**$ 377,504,638**	**$ 379,269,610**
ENDING FUND BALANCE	**$ 124,262,306**	**$ 134,169,423**	**$ 145,663,019**	**$ 143,624,130**	**$ 121,741,789**	**$ 112,429,249**	**$ 100,644,758**	**$ 92,548,081**



SUMMARY OF OPERATING FUNDS

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY AND BUDGET

SUMMARY OF OPERATING FUNDS

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Property Taxes	$ 158,616,020	$ 167,334,175	$ 188,209,585	$ 210,527,782	$ 214,989,182	$ 220,560,643	$ 224,916,274	$ 230,408,939
Proposition C Sales Tax	24,906,738	25,616,179	25,303,999	25,219,058	24,054,975	24,143,968	24,550,993	24,954,860
M&M Surcharge	15,664,518	16,872,006	17,569,453	19,224,868	19,833,245	19,930,083	20,037,033	20,190,920
Interest	4,013,668	7,014,750	6,605,855	4,671,379	3,670,752	3,569,851	3,404,194	3,289,157
VICC Cost of Educ. Reimb.	6,845,345	4,821,654	4,577,190	4,397,106	3,135,742	2,270,137	1,548,035	978,693
Other	1,360,471	1,664,385	1,185,367	1,377,300	1,406,119	1,422,553	1,514,731	1,532,684
Local Subtotal	**211,406,759**	**223,323,150**	**243,451,449**	**265,417,493**	**267,090,015**	**271,897,235**	**275,971,260**	**281,355,253**
County								
Other	3,464,486	3,457,475	3,487,939	3,570,003	3,797,860	3,759,955	3,722,233	3,685,308
County Subtotal	**3,464,486**	**3,457,475**	**3,487,939**	**3,570,003**	**3,797,860**	**3,759,955**	**3,722,233**	**3,685,308**
State								
Foundation Formula	27,192,470	27,064,826	22,738,446	25,178,707	23,338,105	22,279,471	19,749,032	18,850,491
Transportation	4,721,074	5,094,166	5,748,571	5,451,372	2,164,516	2,192,199	2,249,027	2,319,467
Educ/Screening Prog. (PAT)	833,809	952,791	994,691	970,000	989,400	955,087	974,189	993,673
Early Childhood Special Ed	6,437,052	7,005,656	7,634,016	9,844,621	8,514,276	8,641,990	8,771,620	8,903,194
Classroom Trust Fund and Other	8,071,128	8,373,118	10,535,763	9,899,677	9,802,872	9,605,588	9,487,068	9,347,411
State Subtotal	**47,255,532**	**48,490,557**	**47,651,487**	**51,344,377**	**44,809,169**	**43,674,335**	**41,230,936**	**40,414,236**
Federal								
Early Childhood Special Ed	146,087	91,675	78,514	78,514	70,000	70,000	75,000	75,000
Other	6,227,051	6,271,413	3,059,707	1,612,565	1,535,000	1,525,000	1,552,000	1,552,000
Federal Subtotal	**6,373,138**	**6,363,088**	**3,138,221**	**1,691,079**	**1,605,000**	**1,595,000**	**1,627,000**	**1,627,000**
Other Revenue Sources	954,452	109,700	1,054,020	624,000	624,000	624,000	705,000	705,000
Total Revenue	**$ 269,454,367**	**$ 281,743,970**	**$ 298,783,116**	**$ 322,646,952**	**$ 317,926,044**	**$ 321,550,525**	**$ 323,256,429**	**$ 327,786,797**
Expenditures								
Salaries	$ 161,975,269	$ 166,385,487	$ 169,454,212	$ 175,669,653	$ 184,495,740	$ 186,970,663	$ 188,912,797	$ 190,554,000
Benefits	55,455,943	55,975,253	60,836,447	62,287,454	64,313,615	65,599,896	66,790,221	67,878,859
Purchased Services	14,496,284	17,000,128	17,917,852	19,467,337	23,743,583	24,180,463	24,396,022	24,613,941
Supplies	17,101,413	18,061,982	19,235,109	22,116,593	18,529,378	18,899,976	19,088,992	19,279,905
Capital/ Lease Payment	9,677,095	12,960,395	23,882,805	35,509,732	45,909,295	37,174,862	37,992,359	39,090,352
Total Expenditures	**$ 258,706,004**	**$ 270,383,244**	**$ 291,326,426**	**$ 315,050,769**	**$ 336,991,611**	**$ 332,825,860**	**$ 337,180,391**	**$ 341,417,057**
Transfer	1,124,167	3,223,099	3,179,535	2,741,682	585,000	585,000	585,000	585,000
Net Change	**11,872,530**	**14,583,824**	**10,636,226**	**10,337,865**	**(18,480,567)**	**(10,690,335)**	**(13,338,962)**	**(13,045,260)**
Beginning Fund Balance	72,969,237	84,841,767	99,425,591	110,061,817	120,399,682	101,919,115	91,228,780	77,889,818
Ending Fund Balance	**$ 84,841,767**	**$ 99,425,591**	**$ 110,061,817**	**$ 120,399,682**	**$ 101,919,115**	**$ 91,228,780**	**$ 77,889,818**	**$ 64,844,558**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2026/27

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2024/25	ESTIMATED CURRENT YEAR 2025/26	BUDGET NEXT YEAR 2026/27
LOCAL SOURCES				
Current Taxes	5111	$ 187,412,660	$ 212,506,329	$ 214,315,514
Delinquent Taxes	5112	560,579	(2,241,793)	408,739
Sales Taxes	5113	25,303,999	25,219,058	24,054,975
Financial Institution Tax	5114	64,896	75,000	75,000
M&M Surtaxes	5115	17,569,453	19,224,868	19,833,245
In Lieu Of Tax	5116	171,451	188,246	189,929
Day Tuition	5121	252,564	225,000	250,000
Investment Earnings	5141	6,605,855	4,671,379	3,670,752
Admissions	5171	120,367	127,300	131,119
Student Activities	5179	171,925	175,000	175,000
VICC Cost Of Educ Reimb	5197	4,577,190	4,397,106	3,135,742
Miscellaneous Local Rev	5191,4,5,6,8,9	640,511	850,000	850,000
TOTAL LOCAL SOURCES		**$ 243,451,449**	**$ 265,417,493**	**$ 267,090,015**
COUNTY SOURCES				
Fines, Forfeit & Escheat	5211	317,534	196,325	221,816
State Assessed Utility	5221	3,170,405	3,373,678	3,576,044
TOTAL COUNTY SOURCES		**$ 3,487,939**	**$ 3,570,003**	**$ 3,797,860**
STATE SOURCES				
Foundation Formula	5311	22,738,446	25,178,707	23,338,105
Transportation	5312	5,748,571	5,451,372	2,164,516
ECSE-State And Homebound	5313-5314	7,634,016	9,844,621	8,514,276
Classroom Trust Fund	5319	10,404,352	9,729,677	9,582,872
Educ Screening Prog	5324	994,691	970,000	989,400
Vocational Tech Aid	5332	85,990	100,000	100,000
Resid. Placement Excess	5369	25,488	30,000	30,000
Other State Revenue	5397	19,933	40,000	90,000
TOTAL STATE SOURCES		**$ 47,651,487**	**$ 51,344,377**	**$ 44,809,169**

FEDERAL SOURCES				
Medicaid	5412	188,483	180,000	180,000
ROTC Reimbursement	5418	173,678	130,000	105,800
ARP - ESSER III	5422	1,249,109	-	-
Voc. Ed. Carl Perkins	5427	190,078	106,319	60,000
ECSE-Federal	5442	78,514	78,514	70,000
Title I	5451	749,059	743,100	770,000
Title IV	5461	60,983	-	-
Title III Eng. Lang. Acq	5462	123,045	123,045	125,000
Title II Classroom Size Reduction	5465	280,333	269,561	255,000
Title II D ARRA	5468	44,390	-	-
Other Fed	5497	550	60,540	39,200
TOTAL FEDERAL SOURCES		**$ 3,138,221**	**$ 1,691,079**	**$ 1,605,000**
TOTAL REVENUES		**$ 297,729,096**	**$ 322,022,952**	**$ 317,302,044**
OTHER REVENUE SOURCES				
Other Non-Current Sources	5630-99	470,364	24,000	24,000
Area Voc/Cont Ed Serv	5811, 5820-30	494,857	450,000	450,000
Transportation	5841,5842	88,799	150,000	150,000
TOTAL OTHER REVENUE SOURCES		**$ 1,054,020**	**$ 624,000**	**$ 624,000**
****TOTAL ALL SOURCES****		**$ 298,783,116**	**$ 322,646,952**	**$ 317,926,044**



GENERAL FUNDS

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
FUND HISTORY AND BUDGET

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	2028/29	2029/30
Revenue								
Local								
Property Taxes	$ 68,461,394	$ 67,521,475	$ 69,935,069	$ 83,027,887	$ 83,776,973	$ 79,890,120	$ 79,614,857	$ 79,502,678
M&M Surcharge	5,654,754	5,623,135	5,989,525	7,306,896	7,448,201	6,949,926	6,828,337	6,703,574
Interest	1,903,437	3,650,381	2,916,490	2,050,173	1,595,937	1,492,183	1,399,620	1,324,897
Other	26,426,321	27,197,107	28,501,087	29,826,215	30,473,872	31,518,686	32,301,126	32,854,698
Local Subtotal	**102,445,906**	**103,992,097**	**107,342,170**	**122,211,171**	**123,294,983**	**119,850,915**	**120,143,940**	**120,385,847**
County								
	1,401,620	1,287,573	1,217,149	1,330,229	1,393,223	1,280,764	1,239,124	1,195,140
Other								
County Subtotal	**1,401,620**	**1,287,573**	**1,217,149**	**1,330,229**	**1,393,223**	**1,280,764**	**1,239,124**	**1,195,140**
State								
Transportation	4,721,074	5,094,166	5,748,571	5,451,372	2,164,516	2,192,199	2,249,027	2,319,467
Educ/Screening Prog. (PAT)	833,809	952,791	994,691	970,000	989,400	955,087	974,189	993,673
Early Childhood Special Ed	2,779,347	3,094,931	3,358,967	4,528,527	4,573,810	4,642,417	4,712,053	4,782,734
Classroom Trust Fund and Other	613,414	938,150	198,359	375,955	255,274	216,414	238,037	239,240
State Subtotal	**8,947,644**	**10,080,039**	**10,300,588**	**11,325,854**	**7,983,000**	**8,006,117**	**8,173,306**	**8,335,114**
Federal								
Early Childhood Special Ed	56,085	11,458	-	-	-	-	-	-
Other	5,656,243	4,275,312	3,119,194	2,309,606	2,346,389	2,491,271	2,582,490	2,639,494
Federal Subtotal	**5,712,328**	**4,286,770**	**3,119,194**	**2,309,606**	**2,346,389**	**2,491,271**	**2,582,490**	**2,639,494**
Other Revenue Sources	369,769	78,602	587,548	612,086	603,969	604,257	679,406	679,516
Total Revenue	**$ 118,877,267**	**$ 119,725,081**	**$ 122,566,648**	**$ 137,788,946**	**$ 135,621,564**	**$ 132,233,324**	**$ 132,818,266**	**$ 133,235,111**
Expenditures								
Salaries	$ 48,504,870	$ 50,544,780	$ 54,171,347	$ 56,999,995	$ 59,864,482	$ 60,435,508	$ 61,169,212	$ 61,927,592
Benefits	16,872,940	16,741,915	18,532,093	19,602,309	20,437,796	20,885,457	21,301,196	21,725,217
Purchased Services	17,924,733	21,202,150	22,158,326	24,927,804	28,539,949	29,072,455	29,418,354	29,768,812
Supplies	23,357,573	24,328,487	25,277,610	27,961,828	25,758,898	26,225,559	26,561,085	26,901,443
Capital	-	-	-	45,468	202,400	204,524	208,614	212,786
Total Expenditures	**$ 106,660,116**	**$ 112,817,332**	**$ 120,139,376**	**$ 129,537,404**	**$ 134,803,525**	**$ 136,823,503**	**$ 138,658,461**	**$ 140,535,850**

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
INCIDENTAL FUND (110)

REVENUE EXPLANATION			
511-5122	Local - Property Taxes	$	83,656,339
5115	Local - Merchants and Manufacturers Taxes (M&M)		7,448,201
5141-5144	Local - Interest on Investments & Delinquent Taxes		1,128,429
5198	Other Local		1,719,261
5221	County - Assessed Utility Tax		1,393,223
5312	State - Transportation		2,164,516
5314	State - Early Childhood Special Ed		4,573,810
5324	State - Educ. Screening (Parents as Teachers)		989,400
	Other State		160,000
5418-5499	Federal		382,500
5800	Transportation Amounts Received From Other LEAs		600,000
TOTAL REVENUE		$	104,215,679

Please see the General Revenue Explanation (page 192) 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 $1.4571 of the 2026/27 budgeted $3.8800 tax levy.

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
INCIDENTAL FUND (110)

EXPENDITURE EXPLANATION

6100 Salaries and Wages - Classified **$ 45,389,556**

These expenditures are for certificated and non-certificated employees and administrators serving in a non-teaching position. For 2026/27, salary increases approved by the Board of Education impacting employees in the incidental fund were between 2.5%-4.75%.

6200 Benefits **16,780,687**

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 2026/27 budget includes a 7.0% increase to health insurance premiums as well as a $4.6 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 **23,093,583**

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	$ 1,012,953
Instr Program Imp Service	530,150
Pupil Services	50,000
Audit Services	72,000
Data Processing/Tech Services	400,850
Legal Services	250,000
Election Services	80,000
Other Professional Services	283,690
Contract Services	245,300
Cleaning Services	1,155
Repairs and Maintenance	1,050,375
Rentals - Land & Buildings	116,000
Rentals - Equipment	384,126
Water and Sewer	1,200,000
Trash Removal	275,000
Technology Repairs and Maint	6,018,368
Technology Rentals-Equipment	169,090
Other Property Services	929,001
Contr Transp To - From School	750,000
Nonroute Contract Transp	703,132
Nonroute Transport Chargeback	(575,000)
Admin Development	1,001,318
Mileage	228,900
Property Insurance	1,908,771

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
INCIDENTAL FUND (110)

Liability Insurance		1,622,236
Fidelity Bond Premium		200
Communication		765,120
Advertising		164,900
Printing And Binding		70,660
Dues and Memberships		325,028
Other Purchased Services		3,060,260
TOTAL	**$**	**23,093,583**

6400 Supplies **18,529,378**

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	$	5,634,067
Transportation Shop Supplies		456,150
Technology Related Supplies		1,016,697
Food and Meals (Non-Travel)		288,037
Furniture and Equipment < 1K		340,585
Misc - Material & Supplies		15,500
Textbooks		3,171,282
Library Books		590,608
Resource Materials		189,452
Electric		4,970,000
Gas - Natural		775,000
Gasoline - Diesel		70,000
Diesel Fuel		179,000
Unleaded Gas		833,000
TOTAL	**$**	**18,529,378**

TOTAL EXPENDITURES **$ 103,793,204**

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Property Taxes	$ 68,461,394	$ 67,521,475	$ 69,935,069	$ 83,027,887	$ 83,776,973	$ 79,890,120	$ 79,614,857	$ 79,502,678
M&M Surcharge	5,654,754	5,623,135	5,989,525	7,306,896	7,448,201	6,949,926	6,828,337	6,703,574
Interest	1,903,258	3,648,678	2,914,744	2,048,823	1,595,937	1,492,183	1,399,620	1,324,897
Other	968,333	1,211,472	865,271	1,127,300	1,131,119	1,135,053	1,214,106	1,218,278
Local Subtotal	**76,987,739**	**78,004,759**	**79,704,608**	**93,510,906**	**93,952,230**	**89,467,282**	**89,056,920**	**88,749,427**
County								
Assessed Utility Tax	1,401,620	1,287,573	1,217,149	1,330,229	1,393,223	1,280,764	1,239,124	1,195,140
County Subtotal	**1,401,620**	**1,287,573**	**1,217,149**	**1,330,229**	**1,393,223**	**1,280,764**	**1,239,124**	**1,195,140**
State								
Transportation	4,721,074	5,094,166	5,748,571	5,451,372	2,164,516	2,192,199	2,249,027	2,319,467
Ed/Screen Prg (PAT)	833,809	952,791	994,691	970,000	989,400	955,087	974,189	993,673
Early Childhood Spec. Ed	2,779,347	3,094,931	3,358,967	4,528,527	4,573,810	4,642,417	4,712,053	4,782,734
Other	85,683	61,117	102,743	160,000	160,000	160,000	180,000	180,000
State Subtotal	**8,419,912**	**9,203,005**	**10,204,971**	**11,109,899**	**7,887,726**	**7,949,703**	**8,115,269**	**8,275,874**
Federal								
Early Childhood Spec. Ed	56,085	11,458	-	-	-	-	-	-
Other	2,544,072	1,581,768	1,238,419	474,465	382,500	385,000	402,500	405,000
Contr. Ed. Srv.-Other LEA	369,529	76,559	583,656	600,000	600,000	600,000	675,000	675,000
Federal Subtotal	**2,969,686**	**1,669,785**	**1,822,075**	**1,074,465**	**982,500**	**985,000**	**1,077,500**	**1,080,000**
Total Revenue	**$ 89,778,958**	**$ 90,165,123**	**$ 92,948,803**	**$ 107,025,499**	**$ 104,215,679**	**$ 99,682,749**	**$ 99,488,813**	**$ 99,300,441**
Expenditures								
Salaries	$ 36,731,977	$ 38,240,985	$ 40,895,943	$ 43,214,957	$ 45,389,556	$ 45,812,360	$ 46,253,596	$ 46,713,663
Benefits	13,732,344	13,534,666	15,137,279	15,959,324	16,780,687	17,116,304	17,458,157	17,806,811
Purchased Services	13,876,349	16,343,711	17,291,809	18,797,337	23,093,583	23,555,463	23,791,022	24,028,941
Supplies	17,101,413	18,061,982	19,235,109	22,116,593	18,529,378	18,899,976	19,088,992	19,279,905
Total Expenditures	**$ 81,442,083**	**$ 86,181,345**	**$ 92,560,140**	**$ 100,088,211**	**$ 103,793,204**	**$ 105,384,103**	**$ 106,591,767**	**$ 107,829,320**
Beginning Fund Balance	36,773,916	44,708,183	47,580,831	47,633,680	53,355,968	54,363,443	49,247,089	42,729,135
Transfer	(402,608)	(1,111,130)	(335,813)	(1,215,000)	585,000	585,000	585,000	585,000
Ending Fund Balance	**$ 44,708,183**	**$ 47,580,831**	**$ 47,633,680**	**$ 53,355,968**	**$ 54,363,443**	**$ 49,247,089**	**$ 42,729,135**	**$ 34,785,256**

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
CHILD NUTRITION SERVICES (120)

REVENUE EXPLANATION		
5100 Local	**$**	**7,502,374**
This is revenue from students and adults for the sale of meals served under the National School Lunch and Breakfast Programs as well as a la carte, snack bar, vending and special meals. This revenue also includes funds collected for special events and meetings where catering fees are charged. Changes in student population as well as approved increases in lunch or breakfast prices are the drivers for this revenue.		
5300 State		**43,274**
The State Department distributes money based on the number of meals served. The Child Nutrition Department provides an estimate of the revenue.		
5400 Federal		**1,963,889**
The Federal government provides funding based on the number of Type A meals served and on the number of free and reduced price meals served to students of families who meet guidelines for receiving free and reduced priced meals.		
5600 Sale of Property		**3,969**
TOTAL REVENUE	**$**	**9,513,506**

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**4,117,987**
Salaries and wages reflect the amount paid to employees, both management and support staff, who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. The Board of Education approved a 4.75% increase to employees for the 2026/27 school year.		
6200 Benefits		**1,251,128**
Benefits are based on regulated payroll taxes, retirement costs (6.86% for non-certificated employees), health care and life insurance costs for covered employees. The 2026/27 budget includes a 7.0% increase to insurance premiums.		
6300 Purchased Services		**224,216**
The services are primarily equipment repairs, rental and trash hauling services. The costs associated with these services are expected to increase slightly with inflation.		
6400 Supplies		**4,315,906**
Supply costs include the inventory purchased for the cafeteria program as well as non-program sales.		
6500 Capital		**150,000**
These costs are associated with refresh of certain kitchen equipment. The program is using accumulated fund balance to address kitchen equipment needs across all campuses of the District.		
TOTAL EXPENDITURES	**$**	**10,059,237**

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Other	$ 7,159,408	$ 7,369,895	$ 7,120,448	$ 7,237,040	$ 7,502,374	$ 8,046,296	$ 8,327,918	$ 8,536,116
Local Subtotal	**7,159,408**	**7,369,895**	**7,120,448**	**7,237,040**	**7,502,374**	**8,046,296**	**8,327,918**	**8,536,116**
County								
State								
Other	46,267	42,546	43,617	41,379	43,274	46,414	48,037	49,240
State Subtotal	**46,267**	**42,546**	**43,617**	**41,379**	**43,274**	**46,414**	**48,037**	**49,240**
Federal								
Other	3,112,170	2,693,082	1,880,775	1,835,141	1,963,889	2,106,271	2,179,990	2,234,494
Contr. Ed. Srv.-Other LEA	240	2,043	3,892	12,086	3,969	4,257	4,406	4,516
Federal Subtotal	**3,112,410**	**2,695,125**	**1,884,667**	**1,847,227**	**1,967,858**	**2,110,528**	**2,184,396**	**2,239,010**
Total Revenue	**$ 10,318,085**	**$ 10,107,566**	**$ 9,048,732**	**$ 9,125,646**	**$ 9,513,506**	**$ 10,203,238**	**$ 10,560,351**	**$ 10,824,366**
Expenditures								
Salaries	$ 3,141,998	$ 3,444,636	$ 3,545,182	$ 3,603,803	$ 4,117,987	$ 4,159,066	$ 4,242,250	$ 4,327,093
Benefits	973,332	1,030,708	1,035,051	1,076,692	1,251,128	1,338,644	1,363,915	1,389,701
Purchased Services	72,229	77,124	165,251	160,578	224,216	226,459	230,988	235,607
Supplies	3,351,803	3,602,187	3,524,044	3,728,663	4,315,906	4,359,074	4,446,253	4,535,182
Capital	-	-	-	-	150,000	151,500	154,530	157,620
Total Expenditures	**$ 7,539,362**	**$ 8,154,655**	**$ 8,269,528**	**$ 8,569,736**	**$ 10,059,237**	**$ 10,234,743**	**$ 10,437,936**	**$ 10,645,203**
Beginning Fund Balance	6,650,268	8,587,837	9,325,474	7,283,160	5,294,296	4,163,565	3,547,060	3,084,475
Transfer	(841,155)	(1,215,274)	(2,821,517)	(2,544,774)	(585,000)	(585,000)	(585,000)	(585,000)
Ending Fund Balance	**$ 8,587,837**	**$ 9,325,474**	**$ 7,283,160**	**$ 5,294,296**	**$ 4,163,565**	**$ 3,547,060**	**$ 3,084,475**	**$ 2,678,638**

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
STUDENT ACTIVITES FUND (140)

REVENUE EXPLANATION		
5179 Local	**$**	**4,874,610**
This revenue is received from patrons and students for school-sponsored activities to support clubs and other activities. This revenue is usually raised by the students themselves to support a particular activity in their schools. Any change within revenue is directly related to the schools and their activities.		
TOTAL REVENUE	**$**	**4,874,610**

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**357,426**
These salaries are for miscellaneous expenditures related to student activities such as timekeepers and supervisors at sports competitions or for teacher substitutes.		
6200 Benefits		**46,848**
These are costs related to the above mentioned salaries and wages including payroll tax and retirement costs.		
6300 Purchased Services		**1,768,839**
These purchase services cover such costs as field trips and related transportation, competitive team or club costs and related award activities plus the cost of scholarships or donations by various student activity organization. Budgeted costs will increase or decrease based on student populations and the activities in their schools.		
6400 Supplies		**2,367,017**
The primary costs covered by this category are items purchased for resale in the revenue producing school-sponsored activities. Gifts purchased by the various organizations for their schools are also included.		
TOTAL EXPENDITURES	**$**	**4,540,130**

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Other	$ 4,411,930	$ 4,575,132	$ 4,624,181	$ 4,802,571	$ 4,874,610	$ 4,947,729	$ 5,021,945	$ 5,097,274
Local Subtotal	**4,411,930**	**4,575,132**	**4,624,181**	**4,802,571**	**4,874,610**	**4,947,729**	**5,021,945**	**5,097,274**
County								
State								
Other	-	407	-	-	-	-	-	-
State Subtotal	**-**	**407**	**-**	**-**	**-**	**-**	**-**	**-**
Federal								
Other	-	462	-	-	-	-	-	-
Federal Subtotal	**-**	**462**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue	**$ 4,411,930**	**$ 4,576,001**	**$ 4,624,181**	**$ 4,802,571**	**$ 4,874,610**	**$ 4,947,729**	**$ 5,021,945**	**$ 5,097,274**
Expenditures								
Salaries	$ 287,180	$ 337,365	$ 337,796	$ 352,144	$ 357,426	$ 364,575	$ 371,866	$ 379,303
Benefits	39,222	46,819	46,675	46,155	46,848	47,786	48,742	49,717
Purchased Services	1,597,191	1,774,232	1,807,163	1,742,698	1,768,839	1,804,215	1,840,301	1,877,107
Supplies	2,175,799	2,175,227	2,052,718	2,332,037	2,367,017	2,414,357	2,462,645	2,511,897
Total Expenditures	**$ 4,099,391**	**$ 4,333,643**	**$ 4,244,352**	**$ 4,473,034**	**$ 4,540,130**	**$ 4,630,933**	**$ 4,723,554**	**$ 4,818,024**
Beginning Fund Balance	3,366,071	3,470,679	3,415,178	3,630,088	3,854,731	4,189,211	4,506,007	4,804,398
Transfer	(207,930)	(297,859)	(164,919)	(104,894)	-	-	-	-
Ending Fund Balance	**$ 3,470,679**	**$ 3,415,178**	**$ 3,630,088**	**$ 3,854,731**	**$ 4,189,211**	**$ 4,506,007**	**$ 4,804,398**	**$ 5,083,648**

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
COMMUNITY EDUCATION FUND (160)

REVENUE EXPLANATION			
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:	**$**	**16,809,856**
	Adventure Club and School Age Adventure Club - offering before/after school care, early dismissal care, holiday care and summer programs. **Early Childhood Activities** - providing programs for Parents As Teachers as well as various programs for three and four year old children. **Aquatics** - offering learn-to-swim and competitive swim club programs for youth and aqua aerobics and training for adults. **Youth and Adult Sports** - offering a variety of individual and team-based programs, including camps, clinics, leagues, etc. **Visual and Performing Arts** - offering a variety of individual and group-based programs; such as classes, choirs, camps, orchestras and more. Also, includes Spotlight Productions, a community theater program that puts on a full-scale production each summer. **Babler Outdoor Education Center** – a 300+ acre outdoor education center located within Babler State Part that offering half-day, full-day and overnight programs. In addition, facility is available for rent by community groups. **Enrichment** - a variety of classes, activities and camps offered throughout the year for youth and adults.		
5191	**Rentals** **Facility Usage** - rental fees associated with community use of district facilities for activities and events. District policy also requires facility usage groups to reimburse the district for any personnel costs associated with facility use.		**143,663**
5397	**Other State Revenue**		**42,000**
TOTAL REVENUE		**$**	**16,995,519**

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
COMMUNITY EDUCATION FUND (160)

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**9,999,513**
Salaries and wages reflect the amount paid to employees, both management and support staff, who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. The Board of Education approved a 4.75% increase to employees for the 2026/27 school year.		
6200 Benefits		**2,359,133**
Benefits are based on regulated payroll taxes, retirement costs (6.86% for non-certificated employees), health care and life insurance costs for covered employees. The 2026/27 budget includes a 7.0% increase to insurance premiums.		
6300 Purchased Services		**3,453,311**
Purchased services for Community Education includes payments to collaborative partners, equipment repairs, contracted transportation, postage and professional development training.		
6400 Supplies		**537,947**
These expenditures include non-classroom teaching supplies, paper, books and play items. Budgeted costs will change based on growth or decline of the Community Education programs.		
6500 Capital		**42,400**
Capital expenditures are for maintaining or improving facilities controlled by Community Education. These costs are expected to increase over the next few years as several improvement projects are funded out of the Community Education fund balance.		
TOTAL EXPENDITURES	**$**	**16,392,304**

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Programs	$ 13,869,222	$ 14,000,664	$ 15,881,789	$ 16,648,404	$ 16,953,519	$ 17,377,358	$ 17,724,907	$ 17,990,780
Local Subtotal	**13,869,222**	**14,000,664**	**15,881,789**	**16,648,404**	**16,953,519**	**17,377,358**	**17,724,907**	**17,990,780**
County								
State								
Other	471,465	824,080	42,000	164,576	42,000	-	-	-
State Subtotal	**471,465**	**824,080**	**42,000**	**164,576**	**42,000**	**-**	**-**	**-**
Federal								
Total Revenue	**$ 14,340,687**	**$ 14,824,744**	**$ 15,923,789**	**$ 16,812,980**	**$ 16,995,519**	**$ 17,377,358**	**$ 17,724,907**	**$ 17,990,780**
Expenditures								
Salaries	$ 8,343,715	$ 8,521,794	$ 9,391,638	$ 9,829,091	$ 9,999,513	$ 10,099,507	$ 10,301,500	$ 10,507,533
Benefits	2,128,042	2,129,722	2,313,028	2,520,138	2,359,133	2,382,723	2,430,382	2,478,988
Purchased Services	2,376,318	3,005,448	2,890,877	4,227,191	3,453,311	3,486,318	3,556,043	3,627,157
Supplies	708,904	477,059	456,178	(229,115)	537,947	543,329	554,196	565,280
Capital	-	-	-	36,718	42,400	42,824	43,680	44,554
Total Expenditures	**$ 13,556,979**	**$ 14,134,023**	**$ 15,051,721**	**$ 16,384,023**	**$ 16,392,304**	**$ 16,554,701**	**$ 16,885,801**	**$ 17,223,512**
Beginning Fund Balance	3,653,338	4,325,764	3,322,333	3,991,796.77	4,328,739	4,931,954	5,754,611	6,593,717
Transfer	(111,283)	(1,694,152)	(202,604)	(92,015)	-	-	-	-
Ending Fund Balance	**$ 4,325,764**	**$ 3,322,333**	**$ 3,991,797**	**$ 4,328,739**	**$ 4,931,954**	**$ 5,754,611**	**$ 6,593,717**	**$ 7,360,985**



SPECIAL REVENUE FUND

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
SPECIAL REVENUE (TEACHERS) FUND (200)

REVENUE EXPLANATION			
5111-5112	Local - Property Taxes	$	95,471,915
5113	Local - Sales Tax (Proposition C)		24,054,975
5115	Local - Merchants and Manufacturers Taxes (M&M)		12,385,044
5141-5144	Local - Interest on Investments and Delinquent Taxes		1,057,059
5197	VICC - Cost of Education Reimbursement		3,135,742
5198	Other Local		936,562
5211	County - Fines, Forfeitures, Escheats		221,816
5221	County - Assessed Utility Tax		1,590,001
5311	State - Foundation Formula		23,338,105
5314	State - Early Childhood Special Ed		3,940,466
5319	State - Classroom Trust Fund		9,582,872
5325	Other State		10,000
5400	Federal		1,192,500
TOTAL REVENUE		$	176,917,057

Please see the General Revenue Explanation (page 192) 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 $1.6629 of the 2026/27 budgeted $3.8800 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
2026/27 BUDGET
SPECIAL REVENUE (TEACHERS) FUND (200)

EXPENDITURE EXPLANATION		
6100 Salaries and Wages	**$**	**139,106,184**
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 2026/27 school year includes a 4.75% increase to the salary schedule.		
6200 Benefits		**47,532,928**
These are expenditures for all payable related benefits on the above mentioned certificated employees including retirement costs, Medicare and insurance costs. The 2026/27 budget includes a 7.0% increase to health insurance premiums as well as a $4.6 million supplemental contribution to the District's self-insured medical plan to limit the impact of our rising medical and pharmacy costs to employees.		
6300 Purchased Services		**650,000**
This expenditure is for the pass-through funding to Special School District for instructional services.		
TOTAL EXPENDITURES	**$**	**187,289,112**

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 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Property Taxes	$ 86,441,923	$ 95,499,641	$ 95,053,784	$ 92,651,535	$ 95,609,587	$ 104,149,948	$ 108,061,096	$ 112,753,575
Prop C Sales Tax	24,906,738	25,616,179	25,303,999	25,219,058	24,054,975	24,143,968	24,550,993	24,954,860
M&M Surcharge	7,139,906	7,953,134	8,140,794	11,917,972	12,385,044	12,980,157	13,208,696	13,487,346
Interest	1,916,707	2,961,366	2,912,896	1,993,941	1,580,949	1,574,374	1,519,011	1,488,978
VICC Cost of Educ. Reimb.	6,845,345	4,821,654	4,577,190	4,397,106	3,135,742	2,270,137	1,548,035	978,693
Other	329,144	425,521	319,096	250,000	275,000	287,500	300,625	314,406
Local Subtotal	**127,579,762**	**137,277,496**	**136,307,759**	**136,429,612**	**137,041,297**	**145,406,084**	**149,188,456**	**153,977,858**
County								
Assessed Utility Tax	1,977,879	2,097,723	1,971,845	1,680,740	1,811,817	1,892,891	1,902,702	1,915,832
County Subtotal	**1,977,879**	**2,097,723**	**1,971,845**	**1,680,740**	**1,811,817**	**1,892,891**	**1,902,702**	**1,915,832**
State								
Foundation Formula	27,192,470	27,064,826	22,738,446	25,178,707	23,338,105	22,279,471	19,749,032	18,850,491
Classroom Trust Fund	7,946,840	8,232,275	10,404,352	9,729,677	9,582,872	9,435,588	9,297,068	9,157,411
Early Childhood Spec. Ed	3,657,704	3,910,725	4,275,049	5,316,094	3,940,466	3,999,573	4,059,567	4,120,460
Other	-	510	3,035	10,000	10,000	10,000	10,000	10,000
State Subtotal	**38,797,014**	**39,208,335**	**37,420,883**	**40,234,478**	**36,871,443**	**35,724,632**	**33,115,667**	**32,138,362**
Federal								
Early Childhood Spec. Ed	90,002	80,217	78,514	78,514	70,000	70,000	75,000	75,000
Other	1,577,444	1,958,675	1,350,266	1,118,100	1,122,500	1,120,000	1,124,500	1,122,000
Contr. Ed. Srv.-Other LEA	523,128	-	-	-	-	-	-	-
Federal Subtotal	**2,190,573**	**2,038,892**	**1,428,780**	**1,196,614**	**1,192,500**	**1,190,000**	**1,199,500**	**1,197,000**
Total Revenue	**$ 170,545,229**	**$ 180,622,446**	**$ 177,129,267**	**$ 179,541,444**	**$ 176,917,057**	**$ 184,213,607**	**$ 185,406,325**	**$ 189,229,052**
Expenditures								
Salaries	$ 125,243,292	$ 128,144,502	$ 128,558,269	$ 132,454,696	$ 139,106,184	$ 141,158,303	$ 142,659,201	$ 143,840,337
Benefits	41,723,599	42,440,586	45,699,168	46,328,130	47,532,928	48,483,592	49,332,064	50,072,048
Purchased Services	619,935	656,417	626,044	674,522	650,000	625,000	605,000	585,000
Supplies	-	-	-	(4,522)	-	-	-	-
Total Expenditures	**$ 167,586,826**	**$ 171,241,505**	**$ 174,883,481**	**$ 179,452,826**	**$ 187,289,112**	**$ 190,266,895**	**$ 192,596,265**	**$ 194,497,385**
Beginning Fund Balance	32,176,556	35,134,959	44,515,900	46,761,686	46,850,304	36,478,249	30,424,961	23,235,021
Ending Fund Balance	**$ 35,134,959**	**$ 44,515,900**	**$ 46,761,686**	**$ 46,850,304**	**$ 36,478,249**	**$ 30,424,961**	**$ 23,235,021**	**$ 17,966,688**



DEBT SERVICE FUND

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
DEBT SERVICE FUND (300)

REVENUE EXPLANATION			
5111-5116	Local - Property Taxes	$	8,037,806
5141-5144	Local - Interest on Investments and Delinquent Taxes		733,458
5221	State Assessed Utility and Other		133,863
TOTAL REVENUE		$	8,905,127

Please see the General Revenue Explanation (page 192) 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 2026/27 budgeted $3.8800 tax levy and is considered sufficient to cover our current remaining debt obligations.

EXPENDITURE EXPLANATION			
6610	Principal Payment on Current Debt	$	10,360,000
6620	Interest Payment on Current Debt		1,747,465
6630	Fees to a Paying Agent for Services Rendered for Bond Indebtedness and Other Related Costs		10,000
TOTAL EXPENDITURES		$	12,117,465

The following charts provide a summary of the Districts current and future debt obligations. The Districts current legal debt limitation based on estimated 2026 assessed valuation is $904 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 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Property Taxes	$ 31,008,059	$ 35,221,866	$ 16,920,007	$ 7,867,499	$ 8,037,806	$ 8,473,103	$ 8,640,114	$ 8,982,801
Interest	963,317	1,075,172	1,191,105	892,157	733,458	390,815	359,464	333,414
Local Subtotal	**31,971,376**	**36,297,038**	**18,111,111**	**8,759,656**	**8,771,264**	**8,863,918**	**8,999,578**	**9,316,215**
County								
Assessed Utility Tax	731,579	764,843	364,859	126,233	133,863	136,055	134,687	135,251
County Subtotal	**731,579**	**764,843**	**364,859**	**126,233**	**133,863**	**136,055**	**134,687**	**135,251**
Federal								
Total Revenue	**$ 32,702,955**	**$ 37,061,881**	**$ 18,475,971**	**$ 8,885,889**	**$ 8,905,127**	**$ 8,999,973**	**$ 9,134,265**	**$ 9,451,466**
Expenditures								
Principal and Interest, Fees	$ 34,334,918	$ 38,925,594	$ 16,477,675	$ 19,835,215	$ 12,117,465	$ 8,148,353	$ 8,257,553	$ 5,146,023
Total Expenditures	**$ 34,334,918**	**$ 38,925,594**	**$ 16,477,675**	**$ 19,835,215**	**$ 12,117,465**	**$ 8,148,353**	**$ 8,257,553**	**$ 5,146,023**
Beginning Fund Balance	21,490,482	19,858,520	17,994,807	19,993,103	9,043,777	5,831,439	6,683,059	7,559,771
Ending Fund Balance	**$ 19,858,520**	**$ 17,994,807**	**$ 19,993,103**	**$ 9,043,777**	**$ 5,831,439**	**$ 6,683,059**	**$ 7,559,771**	**$ 11,865,214**

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

Fiscal Year Ended June 30,	Principal	Interest	Total	Percentage Retired
2027	10,360,000	1,747,466	12,107,466	18.82%
2028	6,860,000	1,278,353	8,138,353	12.46%
2029	7,175,000	1,072,553	8,247,553	13.04%
2030	4,265,000	871,023	5,136,023	7.75%
2031	4,100,000	751,603	4,851,603	7.45%
2032	3,490,000	656,103	4,146,103	6.34%
2033	3,315,000	577,853	3,892,853	6.02%
2034	695,000	519,088	1,214,088	1.26%
2035	760,000	497,195	1,257,195	1.38%
2036	840,000	472,495	1,312,495	1.53%
2037	6,350,000	444,775	6,794,775	11.54%
2038	6,825,000	232,048	7,057,048	12.40%
2039	-	-	-	0.00%
Total	**$ 55,035,000**	**$ 9,120,555**	**$ 64,155,555**	**100.00%**

ROCKWOOD R-VI SCHOOL DISTRICT
DEBT SERVICE FUND
BOND SCHEDULE
2026/27

Date Issue	Description	Interest Rate Payable	Amount Original Issue	Amount Outstanding 6/30/2026	Requirements * Year Ending 6/30/2027		Requirements from FY 2028 to Maturity	
					Principal	Interest	Principal	Interest
4/30/2010	General Obligation School Bonds Series 2010(C)	3.00%	$ 7,295,000	$ 7,295,000	$ 7,295,000	$ 346,513	$ -	$ -
3/15/2018	General Obligation School Bonds Series 2018	2.65% to 5.00%	62,800,000	30,270,000	-	939,903	30,270,000	6,363,138
11/21/2019	General Obligation School Bonds Series 2019	2.00% to 4.00%	31,085,000	9,475,000	3,065,000	314,900	6,410,000	289,950
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	720,000
Total Bonded Indebtedness:			**$ 117,175,000**	**$ 55,035,000**	**$ 10,360,000**	**$ 1,747,466**	**$ 44,675,000**	**$ 7,373,088**

* 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
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**	**$ 346,513**	**$ 30,270,000**	**$ 7,303,042**

Fiscal Year	Issue 2019		Issue 2021		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2027	3,065,000	314,900	-	146,150	10,360,000	1,747,466
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	**$ 9,475,000**	**$ 604,850**	**$ 7,995,000**	**$ 866,150**	**$ 55,035,000**	**$ 9,120,555**

Analysis of St. Louis County
2025/26 Debt Service Tax Rate

St. Louis County School District	Debt Service Levy *	Rockwood School District	Variance
Normandy Schools Collaborative	1.80	0.14	(1.66)
Hazelwood	1.24	0.14	(1.10)
Hancock Place	1.22	0.14	(1.08)
Riverview Gardens	1.14	0.14	(1.00)
Jennings	0.99	0.14	(0.85)
Valley Park	0.94	0.14	(0.80)
Brentwood	0.90	0.14	(0.76)
Ladue	0.86	0.14	(0.72)
Maplewood-Richmond Heights	0.85	0.14	(0.71)
Ritenour	0.84	0.14	(0.70)
Lindbergh Schools	0.83	0.14	(0.69)
University City	0.74	0.14	(0.60)
Bayless	0.63	0.14	(0.49)
Webster Groves	0.57	0.14	(0.43)
Clayton	0.51	0.14	(0.37)
Pattonville R-III	0.49	0.14	(0.35)
Parkway C-2	0.49	0.14	(0.35)
Affton 101	0.49	0.14	(0.35)
Kirkwood R-VII	0.27	0.14	(0.13)
Ferguson-Florissant R-II	0.27	0.14	(0.13)
Rockwood R-VI	0.14	0.14	0.00
Mehlville R-IX	0.12	0.14	0.02
Average of St. Louis County	0.74	0.68	(0.06)

* 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 initiative 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:

	2025/26	2026/27	2027/28	2028/29	2029/30
Building	0.0800	0.0800	0.0778	0.0778	0.0767
Proposition 3	0.5400	0.5400	0.5255	0.5255	0.5178
Total Capital Projects Tax Rate	0.6200	0.6200	0.6033	0.6033	0.5945

As noted above, the capital projects tax rate is a combination of the Building fund and Proposition 3 fund. Beginning in 2027/28, based on current circumstances, our forecasting of the tax rates in the Building Fund reflect the impact of the overall operating tax rate being impacted by the Hancock Amendments. 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 2026/27 budget document.

The 2026/27 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	2026/27	2027/28	2028/29	2029/30
Department equipment and furniture	$ 1,097,060	$ 1,058,001	$ 1,069,161	$ 1,080,540
Vehicle and bus acquisition	1,965,550	1,966,861	2,068,198	2,169,562
Fix on failure	2,000,000	2,100,000	2,205,000	2,315,250
Building improvements	750,000	-	-	-
	$ 5,812,610	$ 5,124,862	$ 5,342,359	$ 5,565,352

The District has thirty-seven buildings with an average age of forty-eight 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 previous strategic plan, The *Way Forward,* 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 allowed 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 transfer authorized through Prop 3 was completed in the 2025/26 budget year.

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 2026/27 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	2026/27	2027/28	2028/29	2029/30
Safety	Door access controls	$ 519,122	$ 25,000	$ 25,000	$ -
Safety	Radios and cameras	75,000	75,000	75,000	75,000
Safety	Safety alert system	100,000	100,000	100,000	100,000
Technology	Student devices	1,021,270	2,000,000	2,000,000	2,000,000
Technology	Staff devices	240,000	800,000	800,000	800,000
Technology	Classroom	1,260,000	700,000	700,000	700,000
Technology	Infrastructure	2,006,230	2,500,000	2,500,000	2,500,000
Facility	HVAC	13,811,899	12,500,000	13,100,000	14,000,000
Facility	Flooring	800,000	800,000	800,000	800,000
Facility	Athletic facility	2,299,700	-	-	-
Facility	Hard surface paving	3,168,000	500,000	500,000	500,000
Facility	Playgrounds	1,566,564	1,000,000	1,000,000	1,000,000
Facility	Plumbing and restrooms refresh	800,000	800,000	800,000	800,000
Facility	Roofing	10,053,900	8,500,000	8,500,000	8,500,000
Facility	ADA Compliance	675,000	750,000	750,000	750,000
Facility	Waste Water Treatment Center	700,000	-	-	-
Facility	Equipment and fleet refresh	1,000,000	1,000,000	1,000,000	1,000,000
		$40,096,685	$ 32,050,000	$32,650,000	$33,525,000

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 2027/28 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 nature, the committee's contributions play an important role in ensuring transparent and responsible fiscal management within our District.

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	2026/27	2027/28	2028/29	2029/30
Building	$ 5,812,610	$ 5,124,862	$ 5,342,359	$ 5,565,352
Proposition 3	40,096,685	32,050,000	32,650,000	33,525,000
	$45,909,295	$ 37,174,862	$37,992,359	$39,090,352

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
BUILDING FUND (430 AND 450)

REVENUE EXPLANATION			
5111-5112	Local - Property Taxes	$	35,595,999
5114	Local - Financial Institution Tax		1,875
5116	Local - In Lieu of		4,748
5141-5144	Local - Interest on Investments and Delinquent Taxes		493,866
5221	County - State Assessed Utility and Other		592,820
5300	State		50,000
5400	Federal		30,000
5600	Sale of Property		24,000
TOTAL REVENUE		$	36,793,308

Please see the Building Fund Explanation (page 192) 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 2026/27 budgeted $3.8800 tax levy which includes $0.54 from Proposition 3.

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 BUDGET
BUILDING FUND (430 AND 450)

EXPENDITURE EXPLANATION		
6521 Building	**$**	**14,853,900**
These are expenditures for the design, addition, renovation or structural components of new and existing buildings. For the 2026/27 budget year the majority of this line item will include the roof replacements at specific buildings as part of the annual cycle maintenance funded by Proposition 3.		
6531 Improvements Other Than Buildings		**6,284,264**
These are expenditures for the initial and additional improvement of sites and adjacent ways after acquisition. For the 2026/27 budget year this line item will include parking lot surface replacements and improvements as well as door access security features all funded through Proposition 3.		
6541-6542 Regular and Instructional Apparatus Equipment		**22,225,081**
These are expenditures for the initial, additional, and replacement of technology equipment for staff, students and infrastructure as well as furniture and machinery.		
6543 Technology-Related Hardware		**80,500**
These are expenditures for the initial, additional, and replacement of technology equipment.		
6551 Vehicles		**565,550**
These expenditures are for the purchase of maintenance and warehouse vehicles (does not include pupil transportation vehicles). These expenditures will change annually with the need to replace existing or add new vehicles to the District fleet.		
6552 Vehicles - School Buses		**1,900,000**
The 2026/27 budget provides for the replacement of 13 school buses as part of our bus refresh cycle. All buses used in our fleet are owned by the District.		
TOTAL EXPENDITURES	**$**	**45,909,295**

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Property Taxes	$ 3,712,703	$ 4,313,060	$ 23,220,733	$ 34,848,360	$ 35,602,622	$ 36,520,575	$ 37,240,321	$ 38,152,686
M&M Surcharge	2,869,859	3,295,737	3,439,135	-	-	-	-	-
Interest	193,704	404,706	778,215	628,615	493,866	503,294	485,563	475,282
Other	62,993	27,392	1,000	-	-	-	-	-
Local Subtotal	**6,839,258**	**8,040,896**	**27,439,083**	**35,476,975**	**36,096,488**	**37,023,869**	**37,725,884**	**38,627,968**
County								
Assessed Utility Tax	84,987	72,179	298,945	559,034	592,820	586,300	580,407	574,336
County Subtotal	**84,987**	**72,179**	**298,945**	**559,034**	**592,820**	**586,300**	**580,407**	**574,336**
State								
Other	38,606	79,217	25,633	-	50,000	-	-	-
State Subtotal	**38,606**	**79,217**	**25,633**	**-**	**50,000**	**-**	**-**	**-**
Federal								
Other	2,105,535	2,730,969	471,022	20,000	30,000	20,000	25,000	25,000
Contr. Ed. Srv.-Other LEA	61,795	33,141	470,364	24,000	24,000	24,000	30,000	30,000
Federal Subtotal	**2,167,330**	**2,764,110**	**941,386**	**44,000**	**54,000**	**44,000**	**55,000**	**55,000**
Total Revenue	**$ 9,130,181**	**$ 10,956,401**	**$ 28,705,047**	**$ 36,080,009**	**$ 36,793,308**	**$ 37,654,169**	**$ 38,361,291**	**$ 39,257,304**
Expenditures								
Lease Payment	$ 89,857	$ 50,370	$ 17,223	$ -	$ -	$ -	$ -	$ -
Capital	9,587,238	12,910,024	23,865,582	35,509,732	45,909,295	37,174,862	37,992,359	39,090,352
Total Expenditures	**$ 9,677,095**	**$ 12,960,395**	**$ 23,882,805**	**$ 35,509,732**	**$ 45,909,295**	**$ 37,174,862**	**$ 37,992,359**	**$ 39,090,352**
Beginning Fund Balance	4,018,765	4,998,625	7,328,861	15,666,451	20,193,410	11,077,423	11,556,730	11,925,662
Transfer	1,526,775	4,334,229	3,515,348	3,956,682	-	-	-	-
Ending Fund Balance	**$ 4,998,625**	**$ 7,328,861**	**$ 15,666,451**	**$ 20,193,410**	**$ 11,077,423**	**$ 11,556,730**	**$ 11,925,662**	**$ 12,092,614**



CAPITAL FUND

ROCKWOOD SCHOOL DISTRICT

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Revenue								
Local								
Interest	$ 181,016	$ 16,590	$ -	$ -	$ -	$ -	$ -	$ -
Local Subtotal	**181,016**	**16,590**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue	**$ 181,016**	**$ 16,590**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures								
Capital	$ 4,162,912	$ 2,530,458	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 4,162,912**	**$ 2,530,458**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	6,495,764	2,513,868	-	-	-	-	-	-
Ending Fund Balance	**$ 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	



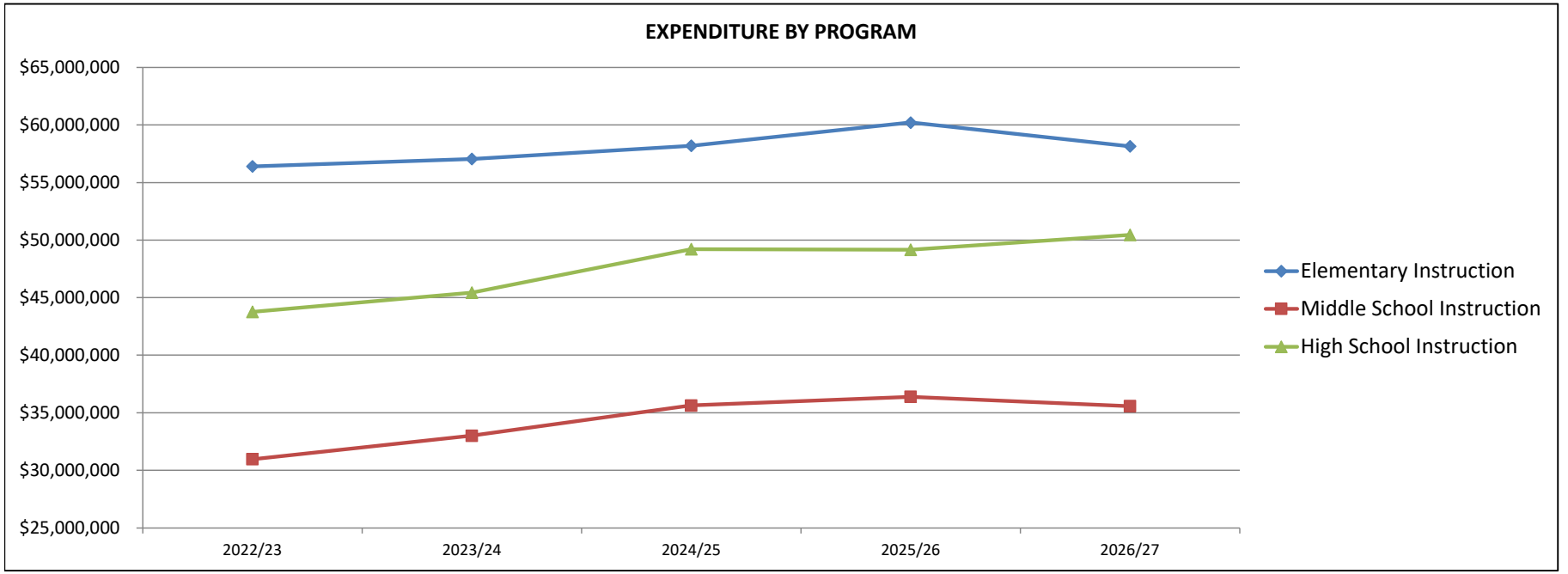
SUMMARY OF ALL PROGRAMS

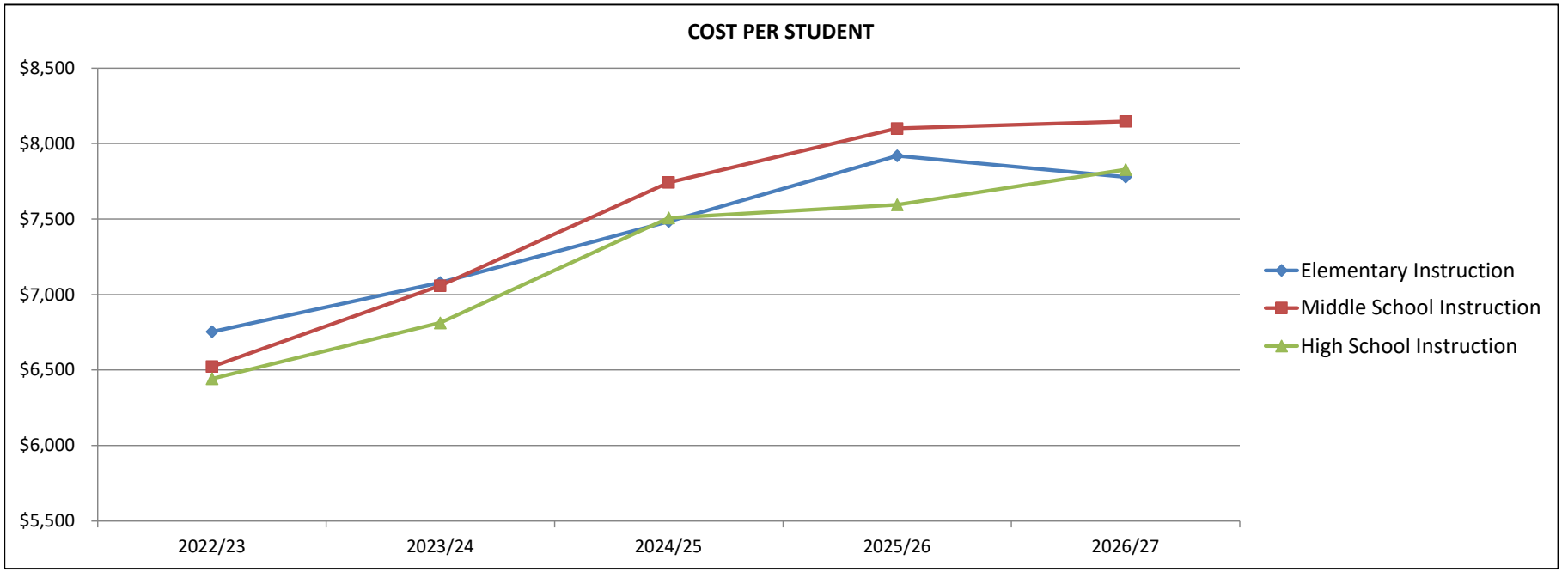
ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

PROGRAM	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	CHANGE $	CHANGE %	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Elementary Instruction	$ 56,407,283	$ 57,047,360	$ 58,203,070	$ 60,209,948	$ 58,151,658	$ (2,058,290)	-3.4%	$ 58,939,700	$ 58,660,068	$ 58,249,109
Middle School Instruction	30,949,655	33,000,731	35,628,798	36,383,507	35,560,154	(823,353)	-2.3%	35,781,364	36,276,563	36,695,031
High School Instruction	43,756,371	45,443,099	49,221,071	49,153,526	50,448,629	1,295,103	2.6%	51,107,607	51,993,489	52,775,178
Other Regular Instruction	1,286,565	1,092,334	979,748	1,143,598	1,128,301	(15,297)	-1.3%	1,150,870	1,168,107	1,183,693
Talented and Gifted Instruct.	5,091,298	5,009,747	5,456,640	5,644,728	5,990,716	345,988	6.1%	6,110,531	6,217,044	6,311,049
Special Education Programs	3,113,695	3,350,879	3,523,743	3,309,446	3,727,993	418,547	12.6%	3,802,553	3,866,271	3,922,646
Early Childhood Spec Ed	6,952,773	7,408,758	8,300,401	8,467,654	9,164,749	697,095	8.2%	9,348,049	9,518,286	9,678,918
Student Act.-all inclusive	9,642,561	10,364,927	10,433,901	11,958,047	12,052,238	94,191	0.8%	12,293,275	12,503,123	12,705,069
Tuition To Other Districts	741,084	797,103	788,241	793,035	794,500	1,465	0.2%	772,390	753,864	735,353
Instructional Support	20,497,170	21,120,363	21,479,675	28,149,236	27,638,406	(510,830)	-1.8%	28,191,186	28,649,808	29,089,322
Professional Development	2,404,133	2,655,284	2,559,348	2,537,253	2,916,814	379,561	15.0%	2,975,150	3,021,549	3,065,275
Library Services	3,327,167	2,979,179	3,283,226	3,405,794	3,724,707	318,913	9.4%	3,799,203	3,857,681	3,910,403
Computer Assisted Instruct.	2,597,798	3,788,419	4,336,726	4,618,692	3,557,056	(1,061,636)	-23.0%	3,628,198	3,672,099	3,713,991
Building Administration	21,241,048	22,266,430	24,243,618	24,278,422	25,307,185	1,028,763	4.2%	25,803,336	26,247,600	26,659,756
General Admin. and Support	7,281,427	7,231,272	7,249,187	7,631,508	8,309,502	677,994	8.9%	8,475,691	8,617,227	8,761,311
Care And Upkeep of Build.	29,926,444	30,774,506	34,733,792	36,455,380	39,798,557	3,343,177	9.2%	40,146,520	40,844,799	41,533,552
Transportation (No ECSE)	12,155,043	9,646,239	10,898,213	10,178,709	10,798,228	619,519	6.1%	10,976,191	11,238,382	11,503,627
Child Nutrition and Warehouse	7,795,517	8,854,319	10,677,233	10,251,093	10,059,737	(191,356)	-1.9%	10,235,253	10,438,456	10,645,733
Community Services	15,286,273	17,595,614	17,074,919	18,583,519	18,720,239	136,720	0.7%	18,878,193	19,252,669	19,634,571
Capital Outlay	7,633,643	9,016,830	9,834,111	21,346,867	40,152,563	18,805,696	88.1%	31,850,000	32,450,000	33,350,000
Debt Services	34,334,918	39,031,890	16,477,675	19,835,215	12,117,465	(7,717,750)	-38.9%	8,148,353	8,257,553	5,146,023
Grand Total	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 15,784,220**	**4.3%**	**$ 372,413,613**	**$ 377,504,638**	**$ 379,269,610**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

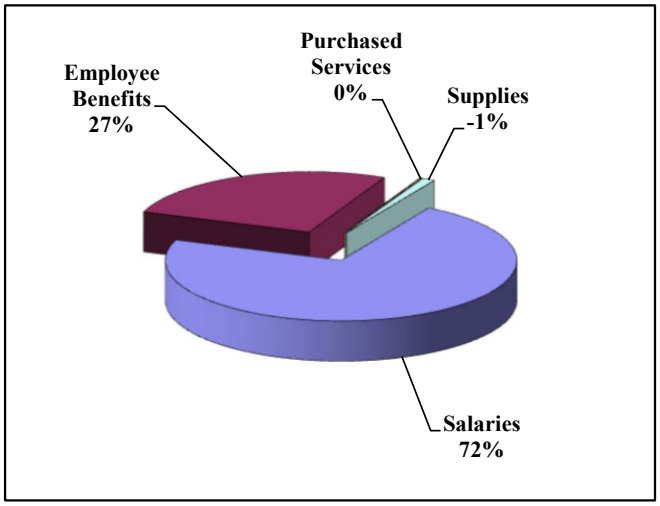


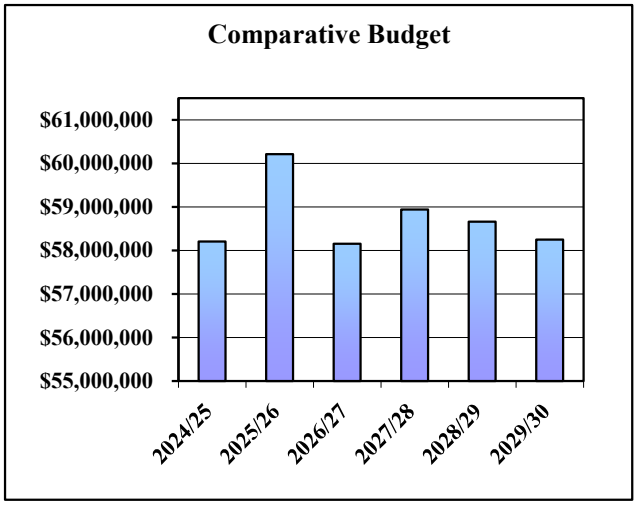


ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

ELEMENTARY INSTRUCTION

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 40,789,294	$ 41,946,634	$ 42,921,949	$ 43,405,391	$ 42,847,465	$ 42,192,527
Employee Benefits	15,466,431	15,577,804	15,836,102	16,152,827	16,437,303	16,687,532
Purchased Services	62,929	81,313	78,095	79,657	80,453	81,257
Supplies	903,655	518,523	(684,488)	(698,175)	(705,153)	(712,207)
Capital	980,760	2,085,674	-	-	-	-
Total	**$ 58,203,070**	**$ 60,209,948**	**$ 58,151,658**	**$ 58,939,700**	**$ 58,660,068**	**$ 58,249,109**





$58,151,658 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.

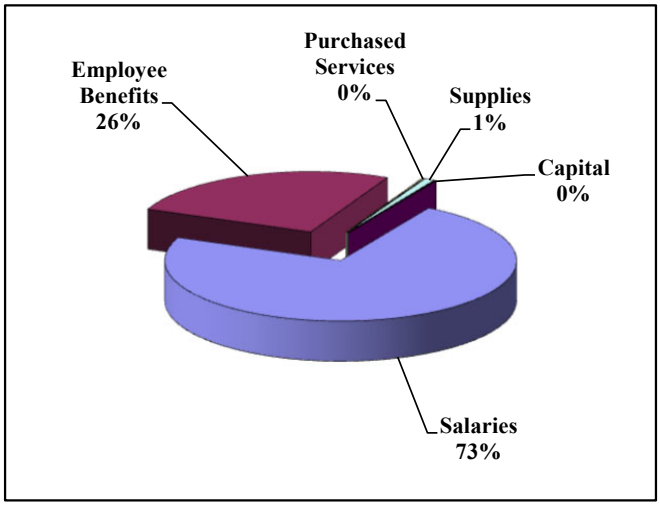
At the building level, budgets are allocated to buildings based on per pupil expenditures. These funds are spent to support curricular needs within the building, initiative programs, student programs and supplemental materials and supplies. Funds are being provided to buy hardware, software, books and 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.

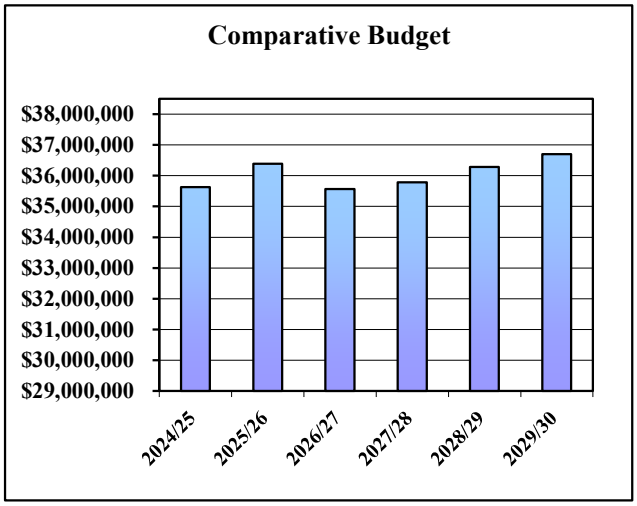
The District monitors the enrollment at each building following our class size sections. Depending on the circumstances the District may add classroom sections at a building prior to the start of the school year. The 2026/27 adopted budget includes 393 sections across our 19 elementary buildings. Our budget recapture technique is placed in the elementary function; however we expect elementary salaries to exceed the 2026/27 projection. Overall teachers are provided a 4.75% increase for 2026/27 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 7.0%.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

MIDDLE SCHOOL INSTRUCTION

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 23,228,263	$ 24,254,200	$ 25,896,360	$ 25,924,288	$ 26,248,759	$ 26,516,473
Employee Benefits	8,813,596	9,087,320	9,257,214	9,442,360	9,608,646	9,754,911
Purchased Services	20,921	42,472	57,279	58,426	59,009	59,598
Supplies	2,357,065	547,735	321,001	327,424	330,706	334,018
Capital	1,208,953	2,451,780	28,300	28,866	29,443	30,031
Total	**$ 35,628,798**	**$ 36,383,507**	**$ 35,560,154**	**$ 35,781,364**	**$ 36,276,563**	**$ 36,695,031**





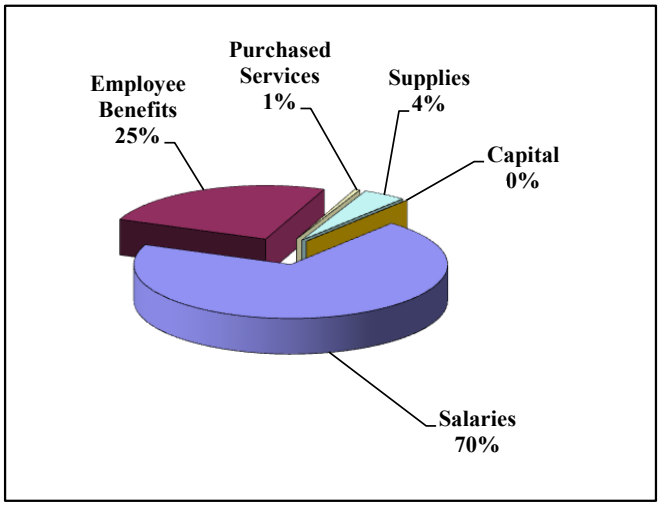
$35,560,154 MIDDLE SCHOOL INSTRUCTION (grades 6-8)

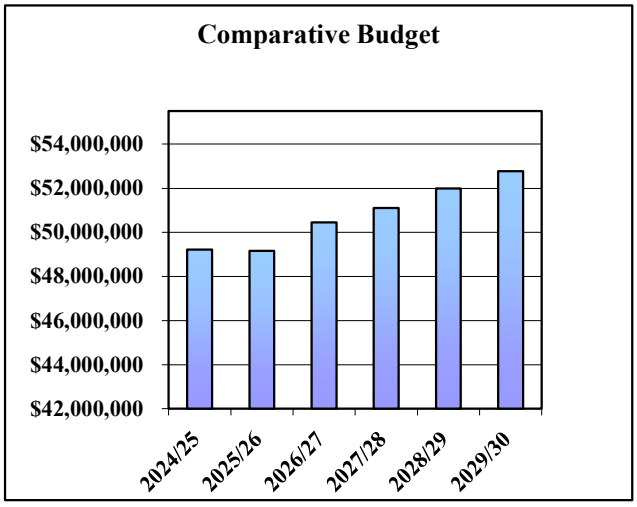
The middle school curriculum/instruction portion of the budget provides the funds to pay teacher salaries and benefits. Funds will also provide for the purchase of textbooks, materials, software and equipment to support continuing implementation of all curriculum documents as approved by the Board of 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 2026/27 will increase 4.75% 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 7.0%.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

HIGH SCHOOL INSTRUCTION

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 32,523,128	$ 33,296,191	$ 35,254,871	$ 35,609,970	$ 36,242,578	$ 36,798,204
Employee Benefits	12,231,440	12,430,365	12,663,107	12,916,368	13,143,766	13,343,693
Purchased Services	321,254	249,286	278,230	283,797	286,639	289,506
Supplies	1,620,470	1,650,972	2,246,421	2,291,352	2,314,264	2,337,408
Capital	2,524,778	1,526,712	6,000	6,120	6,242	6,367
Total	**$ 49,221,071**	**$ 49,153,526**	**$ 50,448,629**	**$ 51,107,607**	**$ 51,993,489**	**$ 52,775,178**





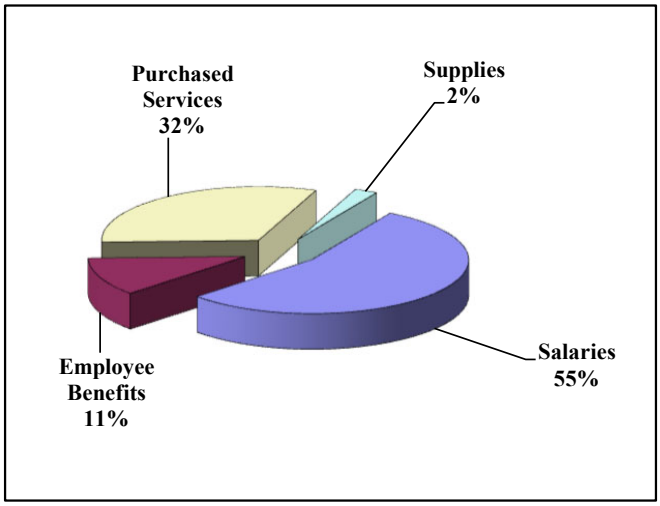
$50,448,629 HIGH SCHOOL INSTRUCTION

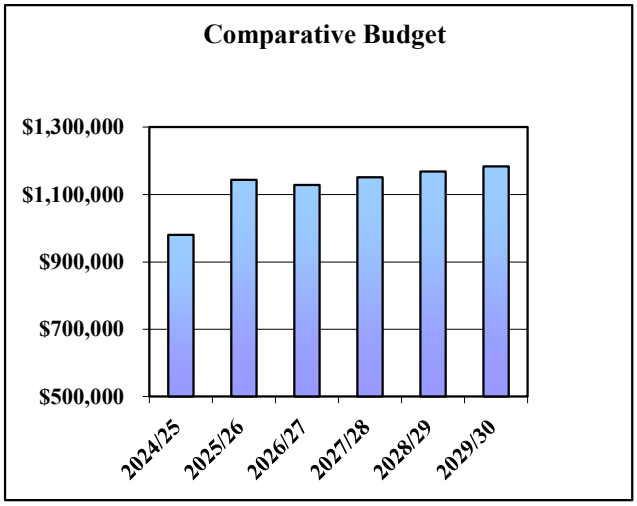
The high school curriculum/instruction portion of the budget provides for teacher salaries and benefits and funds to purchase textbooks, supplies and general capital needs at the high school level. Salary costs in 2026/27 will increase 4.75% with the teacher's contract and negotiation efforts. Benefits 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 7.0%. 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 562,922	$ 565,151	$ 616,935	$ 629,274	$ 640,299	$ 649,929
Employee Benefits	119,975	124,321	129,466	132,058	134,374	136,395
Purchased Services	290,318	452,652	355,200	362,304	365,927	369,586
Supplies	6,534	1,474	26,700	27,234	27,507	27,783
Total	**$ 979,748**	**$ 1,143,598**	**$ 1,128,301**	**$ 1,150,870**	**$ 1,168,107**	**$ 1,183,693**





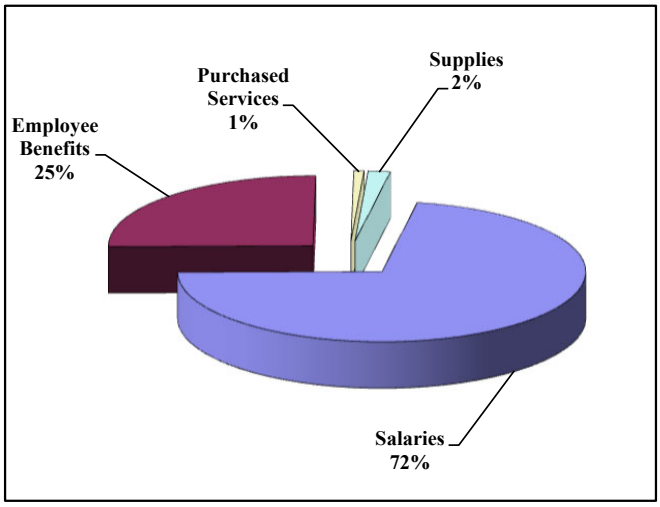
$1,128,301 OTHER REGULAR INSTRUCTION

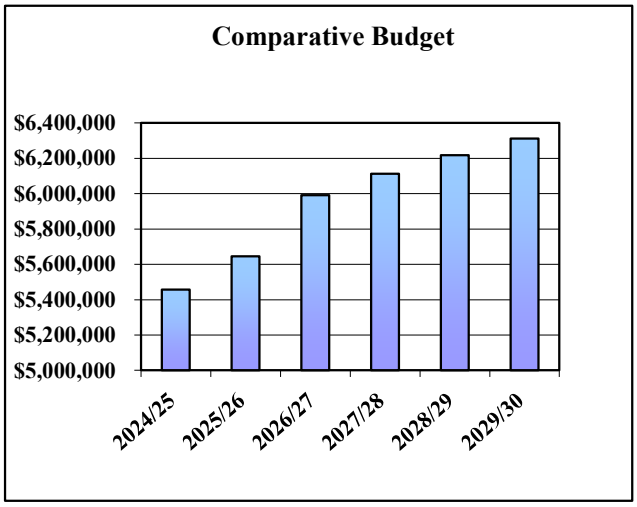
This program supports the K-12 curriculum/instruction by implementing our goal that each student will have a textbook or appropriate resources in both the core and foreign language areas. Funds also continue to support implementation of the library automation system for grades K-12. The allocation of 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 3,921,018	$ 4,055,492	$ 4,315,598	$ 4,401,909	$ 4,479,479	$ 4,547,770
Employee Benefits	1,412,044	1,496,127	1,521,718	1,552,154	1,579,533	1,603,666
Purchased Services	41,378	30,986	48,400	49,368	49,861	50,360
Supplies	79,420	62,123	105,000	107,100	108,171	109,253
Capital	2,779	-	-	-	-	-
Total	**$ 5,456,640**	**$ 5,644,728**	**$ 5,990,716**	**$ 6,110,531**	**$ 6,217,044**	**$ 6,311,049**





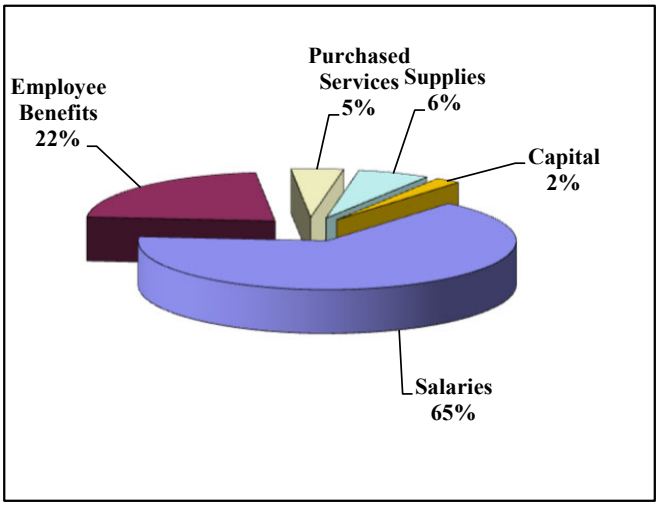
$5,990,716 TALENTED AND GIFTED INSTRUCTION

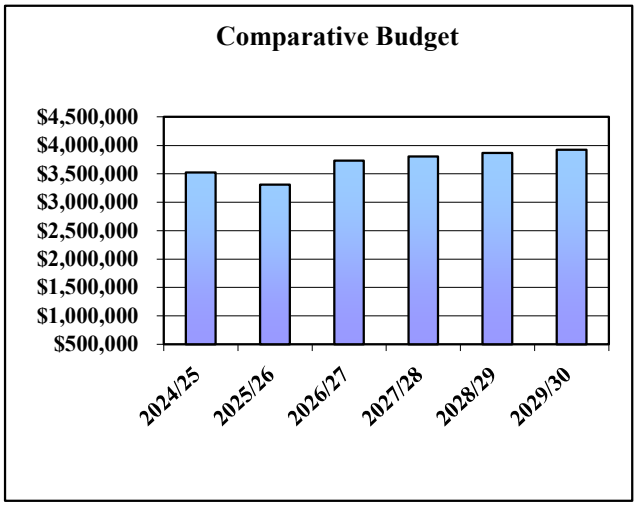
The District supports the K-12 Gifted Program and it's vision to be an exemplary gifted program, to advocate for, inspire and meet the needs of all students in the Rockwood Gifted program. Support includes books and materials for the curriculum written by the talented and gifted staff, technology and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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

SPECIAL PROGRAMS

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 2,264,422	$ 2,219,281	$ 2,430,391	$ 2,478,999	$ 2,522,382	$ 2,560,218
Employee Benefits	837,019	813,806	821,158	837,581	852,239	865,023
Purchased Services	84,920	54,882	166,530	169,861	171,560	173,277
Supplies	264,346	204,470	229,914	234,512	236,858	239,232
Capital	73,036	17,007	80,000	81,600	83,232	84,896
Total	**$ 3,523,743**	**$ 3,309,446**	**$ 3,727,993**	**$ 3,802,553**	**$ 3,866,271**	**$ 3,922,646**





$3,727,993 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.

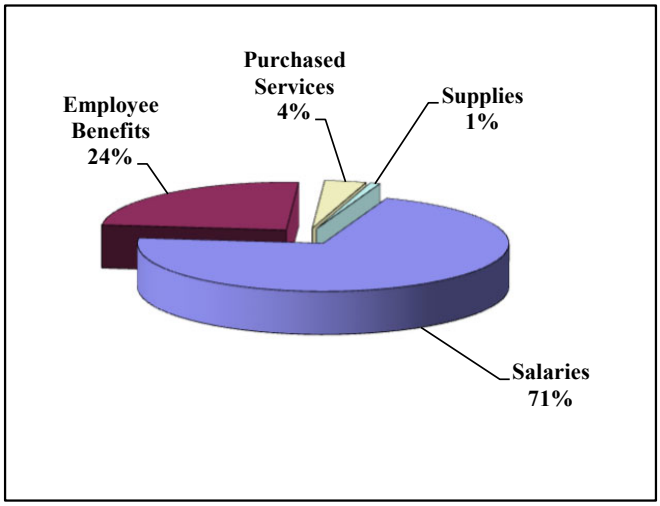
• At the middle school level, grade level teams meet daily to create interventions addressing the needs of at-risk students. Title I VICC funds are also used to promote skills for students struggling with reading. Literacy coaches have been implemented for students experiencing academic difficulties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

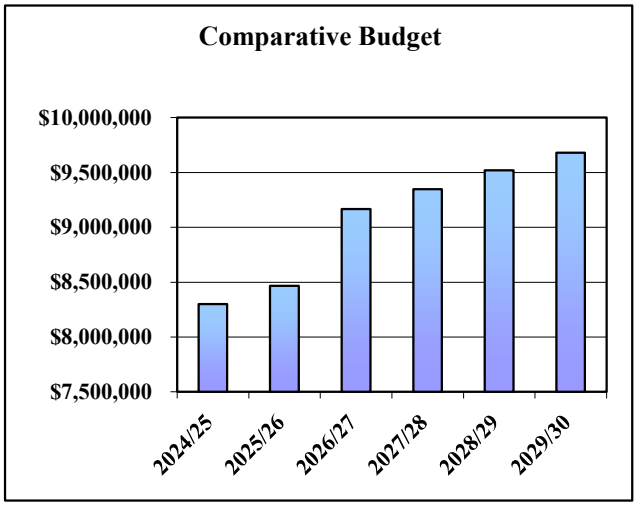
• At the high school level, tutoring is available both through teacher help sessions and peer tutoring. Mentoring programs link students with staff to offer a one-to-one contact. The Pathway Wellness Center educates students (middle and high school) who are in danger of dropping out of school because 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 5,840,812	$ 6,092,589	$ 6,525,328	$ 6,655,837	$ 6,779,523	$ 6,895,920
Employee Benefits	2,181,706	2,200,649	2,228,029	2,272,592	2,314,946	2,354,941
Purchased Services	99,425	101,952	331,892	338,530	341,916	345,335
Supplies	65,273	72,464	79,500	81,090	81,901	82,722
Total	**$ 8,300,401**	**$ 8,467,654**	**$ 9,164,749**	**$ 9,348,049**	**$ 9,518,286**	**$ 9,678,918**





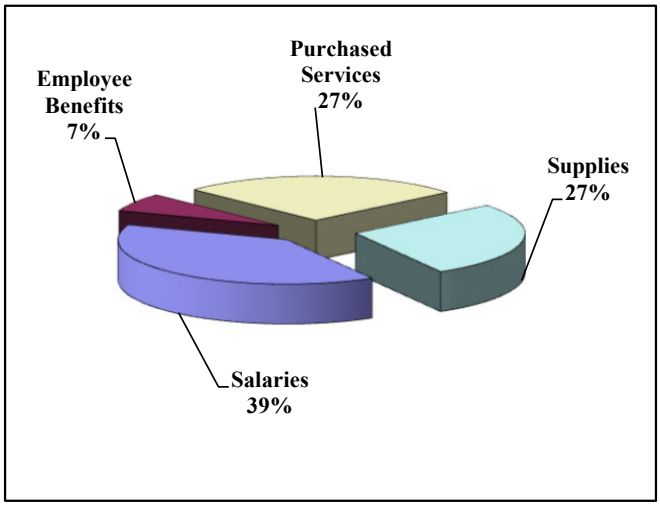
$9,164,749 EARLY CHILDHOOD SPECIAL EDUCATION

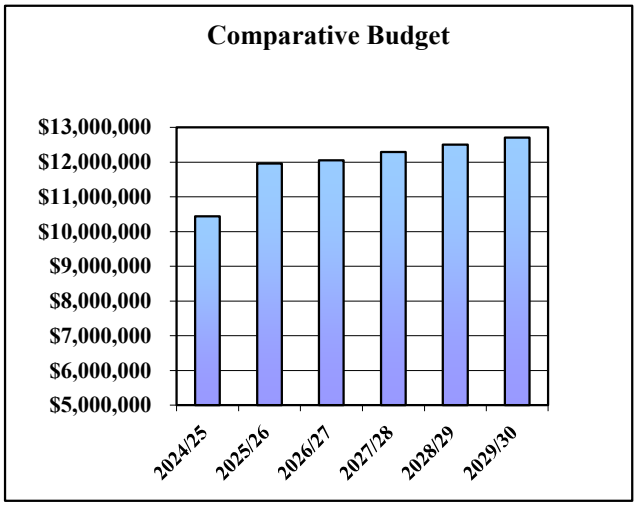
In 2002/03, the District assumed responsibility for the provision of early childhood special education services. Previously, the services were provided by the Special School District of St. Louis County. Early childhood special education is a federally mandated program funded 100% through State and Federal 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 4,199,264	$ 5,022,217	$ 4,662,208	$ 4,755,448	$ 4,840,848	$ 4,917,900
Employee Benefits	773,379	729,535	806,482	822,608	837,330	850,554
Purchased Services	2,609,845	3,261,229	3,235,639	3,300,351	3,351,400	3,403,318
Supplies	2,563,902	2,713,236	3,310,409	3,376,618	3,434,530	3,493,502
Capital	287,512	231,830	37,500	38,250	39,015	39,795
Total	**$ 10,433,901**	**$ 11,958,047**	**$ 12,052,238**	**$ 12,293,275**	**$ 12,503,123**	**$ 12,705,069**





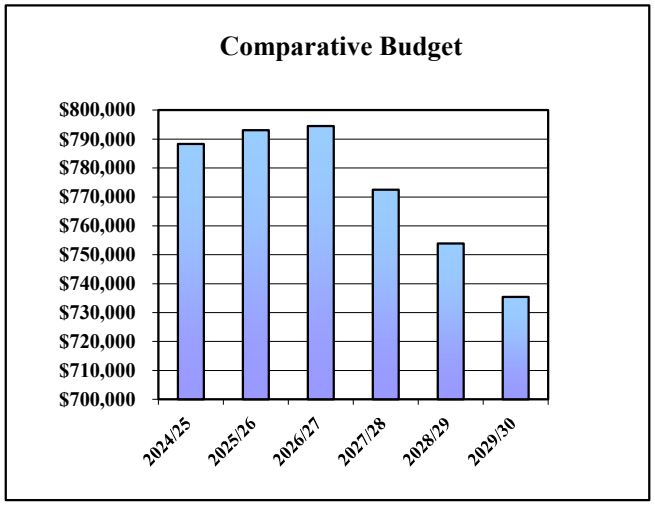
$12,052,238 STUDENT ACTIVITIES

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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Purchased Services	$ 788,241	$ 793,035	$ 794,500	$ 772,390	$ 753,864	$ 735,353
Total	**$ 788,241**	**$ 793,035**	**$ 794,500**	**$ 772,390**	**$ 753,864**	**$ 735,353**



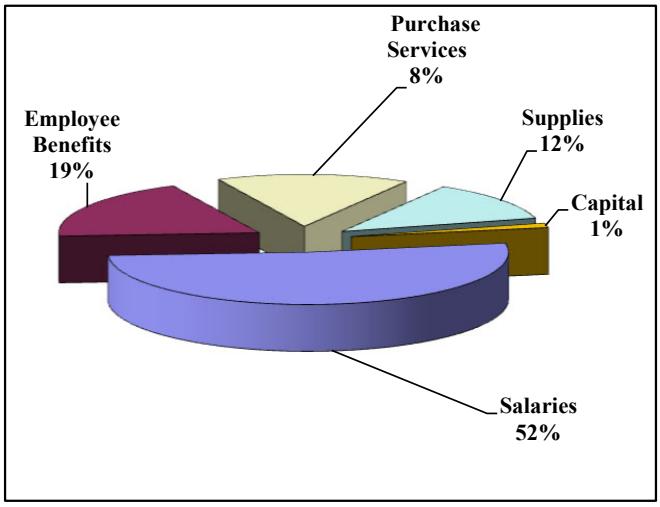
$794,500 TUITION TO OTHER DISTRICTS

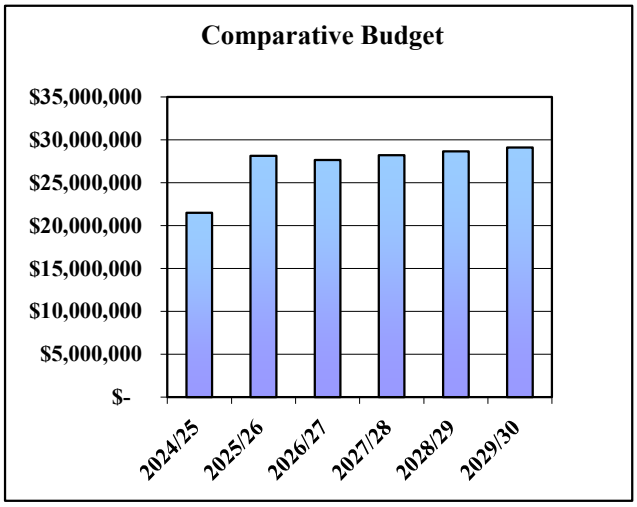
These expenditures are to reimburse other local educational authorities for the cost of educating the District's students. The largest portion is a pass-through of revenue from the State to the Special School District (SSD). SSD handles the education of special needs students for all school districts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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

INSTRUCTIONAL SUPPORT

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 12,808,860	$ 13,563,794	$ 14,308,361	$ 14,594,533	$ 14,867,475	$ 15,126,283
Employee Benefits	4,472,022	4,807,925	5,234,416	5,339,111	5,438,279	5,531,527
Purchased Services	1,495,025	1,911,842	4,298,166	4,384,130	4,427,968	4,472,249
Supplies	2,351,964	7,574,888	3,417,703	3,486,057	3,520,984	3,556,261
Capital	351,805	290,787	379,760	387,355	395,102	403,002
Total	**$ 21,479,675**	**$ 28,149,236**	**$ 27,638,406**	**$ 28,191,186**	**$ 28,649,808**	**$ 29,089,322**





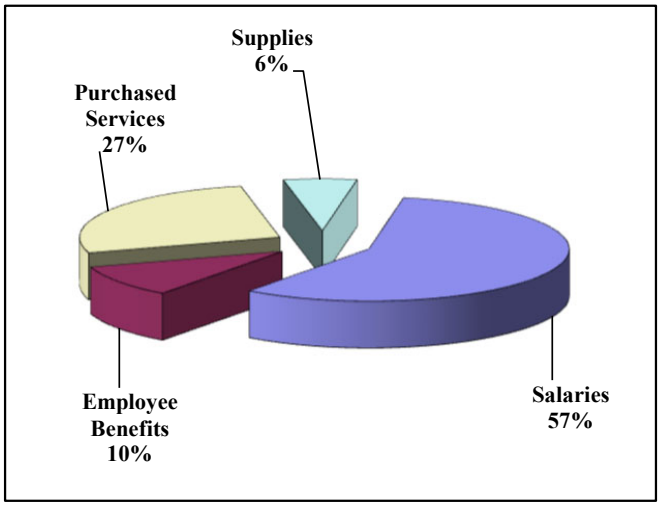
$27,638,406 INSTRUCTIONAL SUPPORT

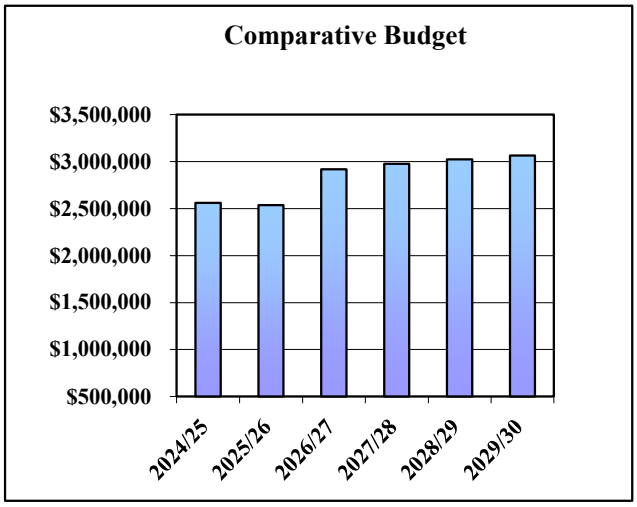
This area of the budget covers the costs of salaries, services and supplies for administrative, technical and logistical support to facilitate and enhance instruction. Included are costs associated with planning, developing and implementing curriculum development, student attendance, social services 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 1,433,485	$ 1,423,357	$ 1,673,728	$ 1,707,202	$ 1,738,478	$ 1,767,408
Employee Benefits	265,492	253,631	290,729	296,544	301,955	306,936
Purchased Services	675,863	788,858	780,097	795,699	803,655	811,692
Supplies	181,319	71,407	172,260	175,705	177,461	179,239
Capital	3,188	-	-	-	-	-
Total	**$ 2,559,348**	**$ 2,537,253**	**$ 2,916,814**	**$ 2,975,150**	**$ 3,021,549**	**$ 3,065,275**





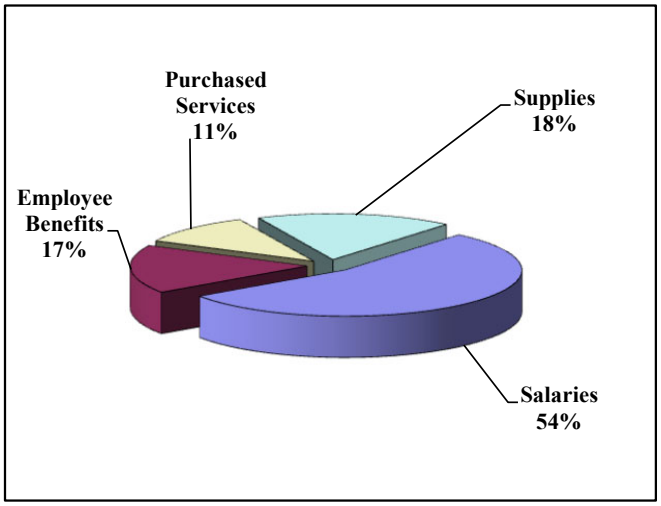
$2,916,814 PROFESSIONAL DEVELOPMENT

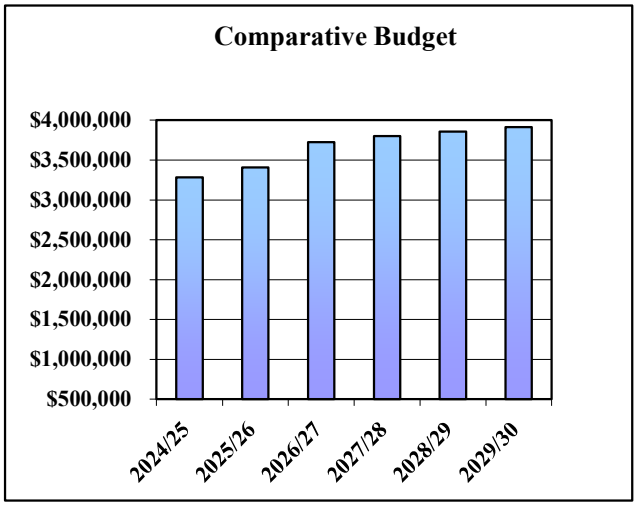
These expenditures are designed to contribute to the professional learning for educators, administrators and support staff. The expenditures meet the objectives of the Board of Education approved comprehensive school improvement plan (CSIP). Professional learning areas of focus within these expenditures 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 1,836,223	$ 1,896,870	$ 2,020,699	$ 2,061,111	$ 2,097,340	$ 2,129,123
Employee Benefits	599,097	619,507	633,317	645,984	657,314	667,218
Purchased Services	103,190	330,040	399,642	407,637	411,712	415,829
Supplies	744,717	559,377	671,049	684,471	691,315	698,233
Total	**$ 3,283,226**	**$ 3,405,794**	**$ 3,724,707**	**$ 3,799,203**	**$ 3,857,681**	**$ 3,910,403**





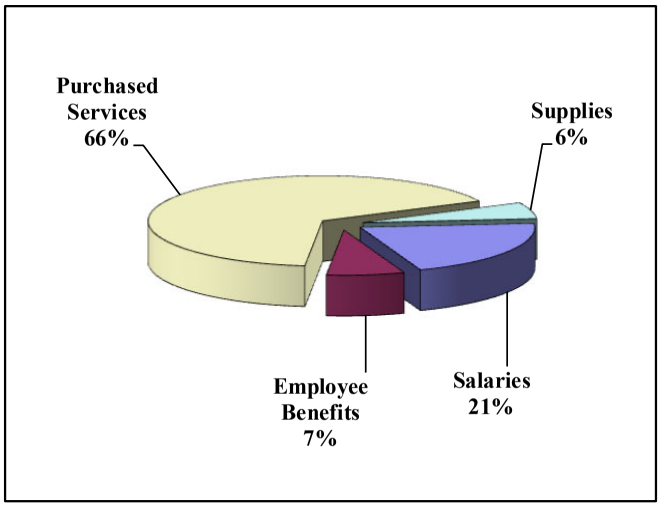
$3,724,707 LIBRARY SERVICES

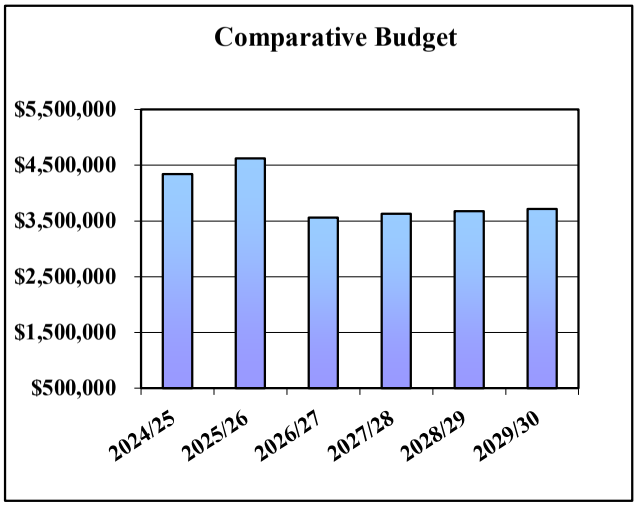
The budgeted expenditures cover the salaries and related benefits for all certified librarians. It also funds the purchase, processing, circulation and inventory of library materials (i.e. print materials such as books and magazines as well as electronic materials such as Destiny and database subscriptions, 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 659,692	$ 693,099	$ 739,883	$ 754,681	$ 767,888	$ 779,406
Employee Benefits	253,224	251,658	256,121	261,244	265,815	269,802
Purchased Services	1,749,109	2,117,541	2,352,766	2,399,821	2,423,820	2,448,060
Supplies	607,538	156,882	208,286	212,452	214,576	216,723
Capital	1,067,164	1,399,512	-	-	-	-
Total	**$ 4,336,726**	**$ 4,618,692**	**$ 3,557,056**	**$ 3,628,198**	**$ 3,672,099**	**$ 3,713,991**





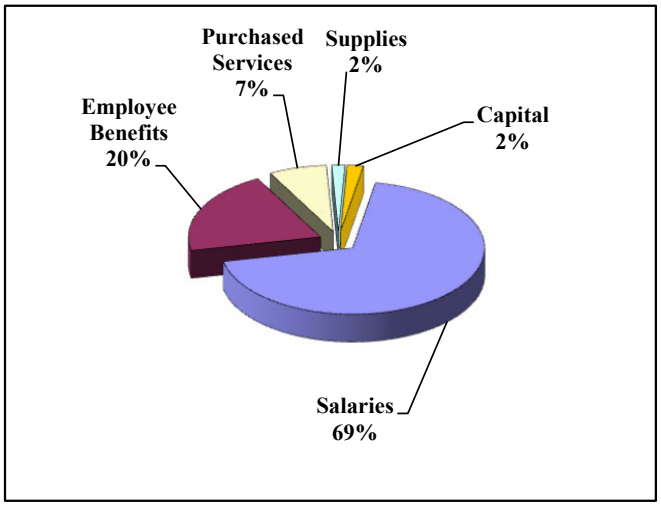
$3,557,056 COMPUTER ASSISTED INSTRUCTION

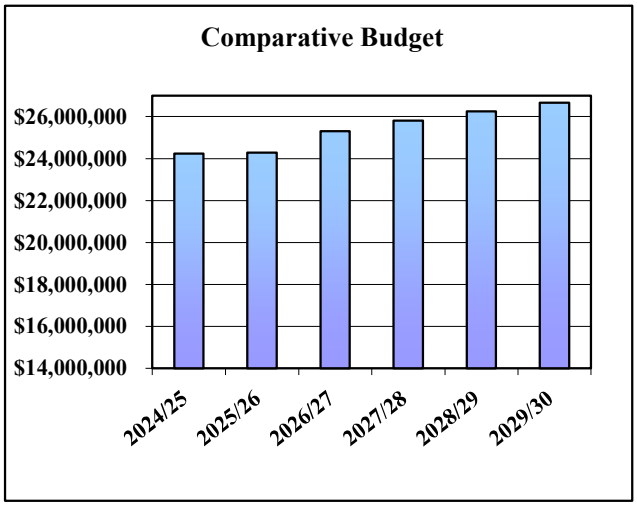
This portion of the budget is used for salaries for the computer support specialists as well as all services, supplies and instructional apparatus for computer related instruction. Included here are planning, programming, writing, and presenting educational projects especially compiled for technology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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

BUILDING ADMINISTRATION

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 16,516,446	$ 16,754,790	$ 17,439,518	$ 17,788,312	$ 18,112,527	$ 18,410,570
Employee Benefits	4,951,775	5,074,030	5,168,392	5,271,762	5,369,379	5,460,835
Purchased Services	1,570,989	1,569,725	1,791,721	1,827,557	1,845,831	1,864,285
Supplies	306,477	295,354	407,554	415,705	419,863	424,066
Capital	897,933	584,523	500,000	500,000	500,000	500,000
Total	**$ 24,243,618**	**$ 24,278,422**	**$ 25,307,185**	**$ 25,803,336**	**$ 26,247,600**	**$ 26,659,756**





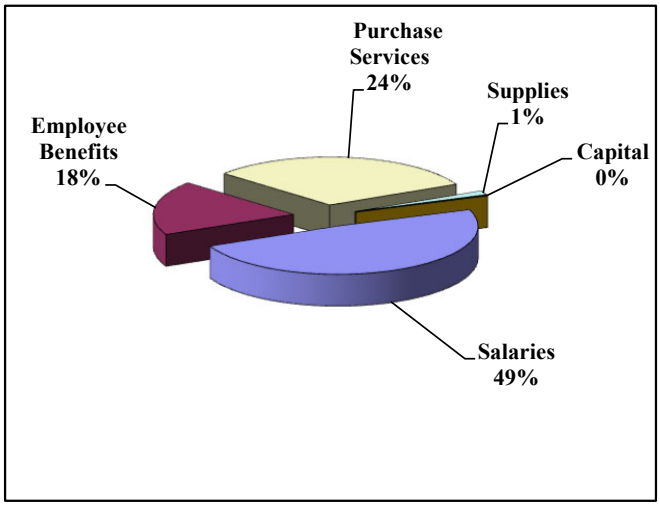
$25,307,185 BUILDING ADMINISTRATION

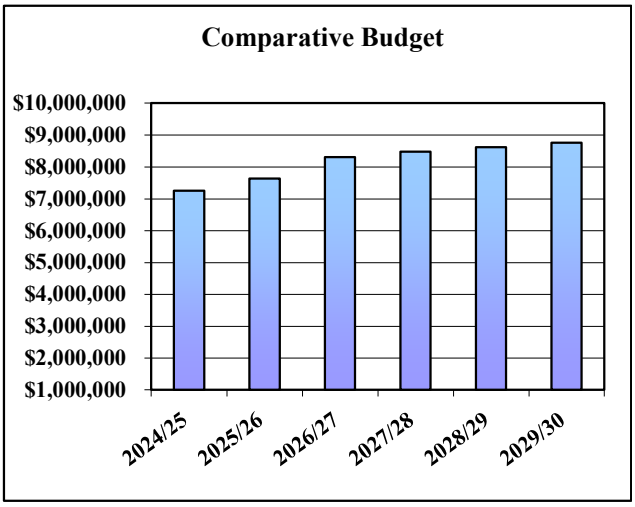
These expenditures are concerned with directing and managing the operation of the District's school sites. These include the salaries for the principals, assistant and associate principals and other assistants in general supervision or support of the operation of the school, evaluation of staff members,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

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

GENERAL ADMINISTRATION AND SUPPORT

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 3,717,015	$ 3,881,704	$ 4,045,835	$ 4,126,752	$ 4,209,286	$ 4,293,472
Employee Benefits	1,263,787	1,261,692	1,518,925	1,549,303	1,580,139	1,611,594
Purchased Services	2,177,487	2,298,593	2,614,721	2,667,015	2,693,688	2,720,625
Supplies	90,898	115,342	114,521	116,811	117,987	119,171
Capital	-	74,177	15,500	15,810	16,127	16,449
Total	**$ 7,249,187**	**$ 7,631,508**	**$ 8,309,502**	**$ 8,475,691**	**$ 8,617,227**	**$ 8,761,311**





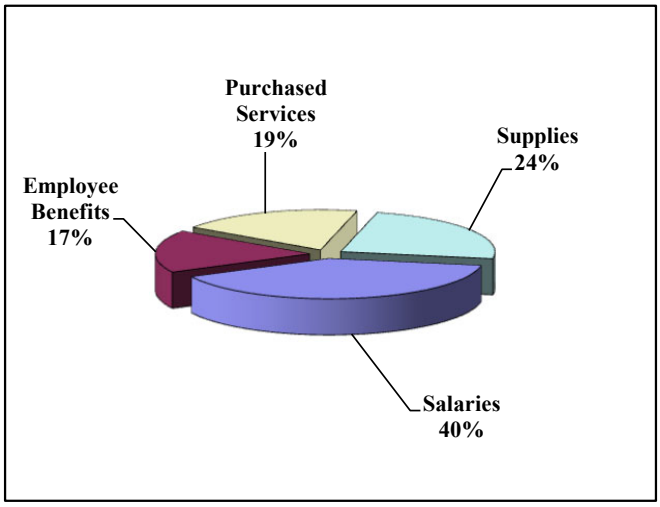
$8,309,502 GENERAL ADMINISTRATION

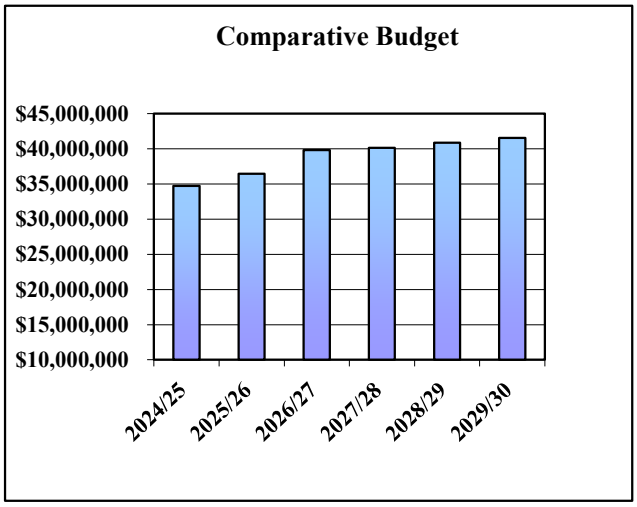
This part of the budget includes the activities concerned with establishing and administering policy for operating the District as a whole. These costs cover the activities of the Board of Education, the Superintendent, community relations, human resource and staff relations, fiscal and budgeting services, 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 13,055,013	$ 13,386,035	$ 14,700,534	$ 14,994,544	$ 15,294,432	$ 15,600,319
Employee Benefits	5,831,858	6,163,015	6,327,615	6,454,164	6,582,905	6,714,209
Purchased Services	6,146,064	6,362,222	7,129,321	7,271,907	7,344,627	7,418,078
Supplies	8,031,478	8,805,583	8,881,415	9,059,044	9,149,637	9,241,134
Capital	1,669,380	1,738,525	2,759,672	2,366,861	2,473,198	2,559,812
Total	**$ 34,733,792**	**$ 36,455,380**	**$ 39,798,557**	**$ 40,146,520**	**$ 40,844,799**	**$ 41,533,552**





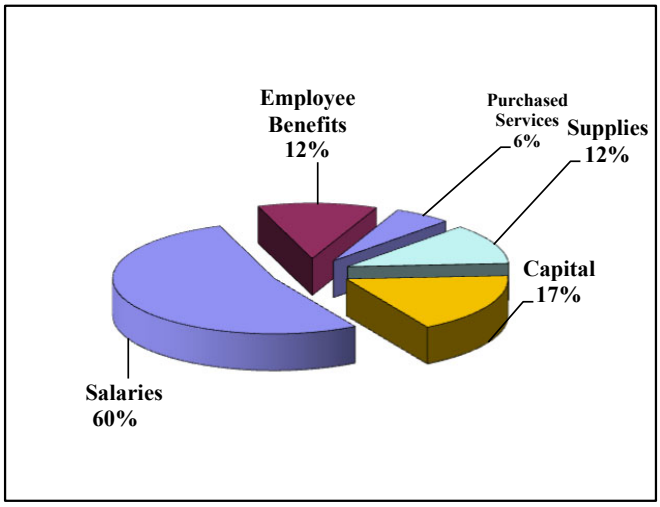
$39,798,557 CARE AND UPKEEP OF FACILITIES

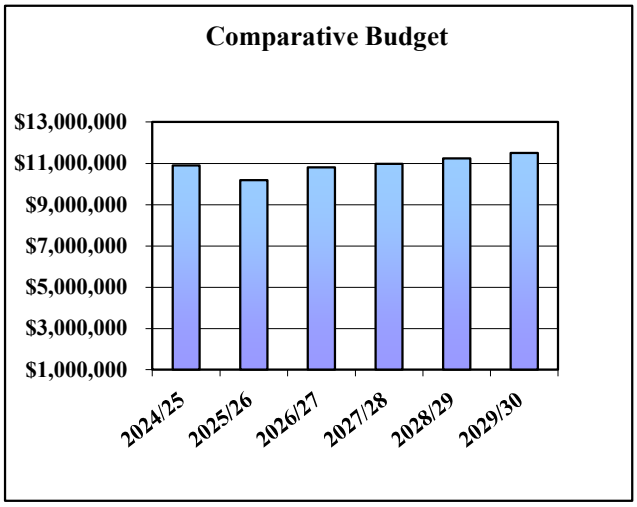
This portion of the budget covers the salary for approximately 250 custodial, maintenance and facilities support staff members and professional employees. Supplies, services and capital expenditures (non-bond issue related) for all activities concerned with keeping all physical facilities open, comfortable 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 4,984,424	$ 5,460,055	$ 5,710,108	$ 5,824,310	$ 5,940,795	$ 6,059,612
Employee Benefits	1,080,848	1,101,008	1,292,898	1,318,755	1,345,128	1,372,031
Purchased Services	1,551,885	650,203	620,772	633,187	639,520	645,916
Supplies	1,023,830	1,052,288	1,274,450	1,299,939	1,312,939	1,326,068
Capital	2,257,225	1,915,155	1,900,000	1,900,000	2,000,000	2,100,000
Total	**$ 10,898,213**	**$ 10,178,709**	**$ 10,798,228**	**$ 10,976,191**	**$ 11,238,382**	**$ 11,503,627**





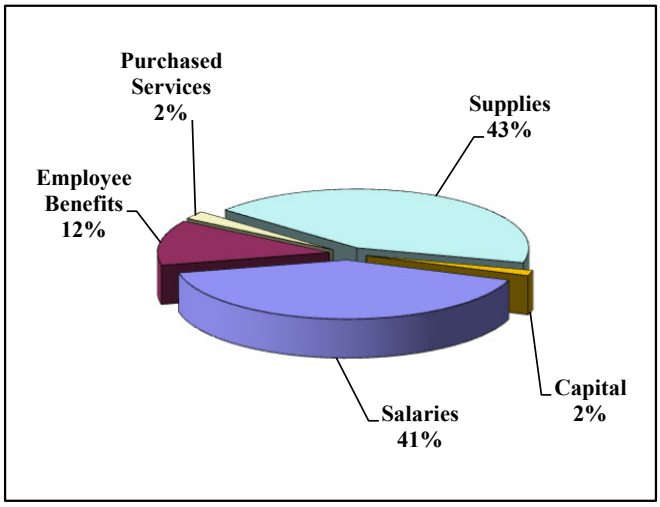
$10,798,228 TRANSPORTATION

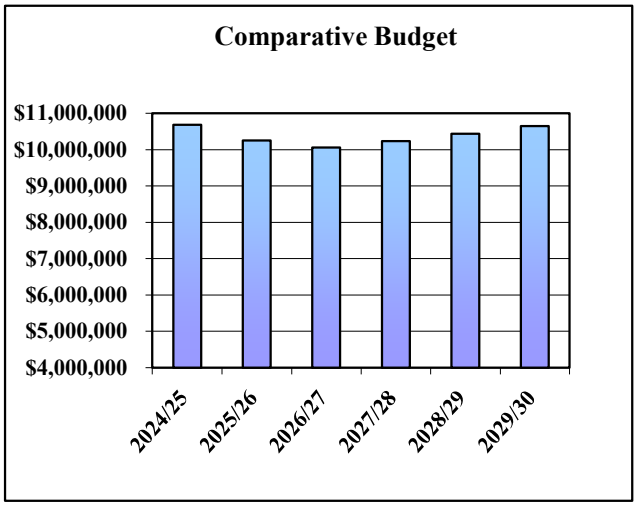
This section of the budget covers expenses incurred by the District in transporting K-12 students to and from home and school and for school sponsored field trips utilizing the District's owned vehicles and drivers. In 2015/16, the District determined that purchasing and operating it's own fleet of buses 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 provided services to an average of 10,985 students over 123 routes in the 2025/26 school year. The District will continue to issue an annual fuel bid, and the selected vendor's annual fuel contract term will be limited to the 2026/27 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 3,545,182	$ 3,603,803	$ 4,117,987	$ 4,159,066	$ 4,242,250	$ 4,327,093
Employee Benefits	1,035,051	1,076,692	1,251,128	1,338,644	1,363,915	1,389,701
Purchased Services	165,251	160,578	224,216	226,459	230,988	235,607
Supplies	3,524,044	3,728,973	4,316,406	4,359,584	4,446,773	4,535,712
Capital	2,407,705	1,681,047	150,000	151,500	154,530	157,620
Total	**$ 10,677,233**	**$ 10,251,093**	**$ 10,059,737**	**$ 10,235,253**	**$ 10,438,456**	**$ 10,645,733**





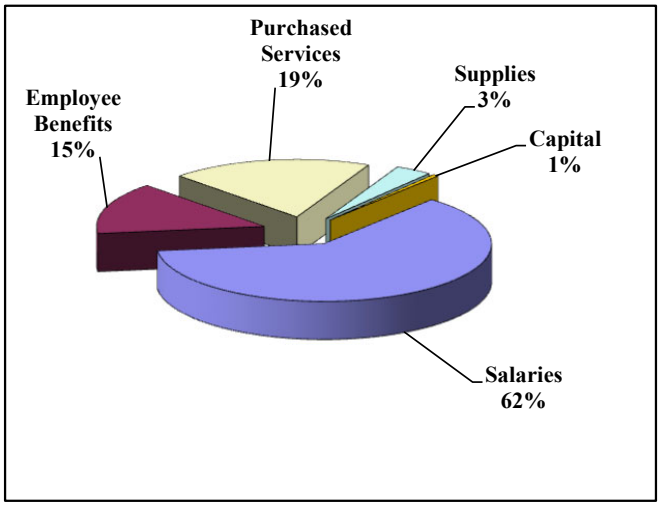
$10,059,737 CHILD NUTRITION SERVICES

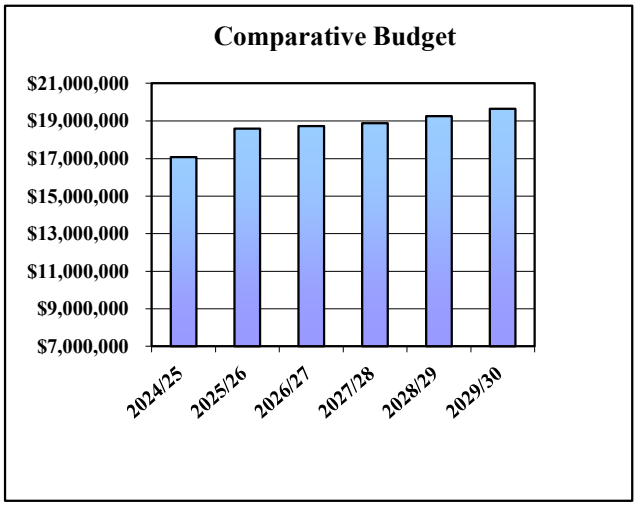
The Child Nutrition Services serves breakfast, lunch, ala carte snacks and catering within the Rockwood School District. On average and in a normal school year, the Department will serve approximately 1.3 million student lunches and 0.3 million student breakfast's. The District also receives commodities from the USDA. The 2026/27 budget includes an average 4.75% 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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Salaries	$ 10,844,152	$ 11,339,429	$ 11,590,373	$ 11,722,184	$ 11,956,609	$ 12,195,702
Employee Benefits	2,642,519	2,861,354	2,733,907	2,764,990	2,820,294	2,876,697
Purchased Services	2,830,274	4,340,395	3,632,762	3,669,359	3,740,916	3,813,881
Supplies	554,682	(169,263)	660,797	668,636	680,766	693,125
Capital	203,292	211,604	102,400	53,024	54,084	55,166
Total	**$ 17,074,919**	**$ 18,583,519**	**$ 18,720,239**	**$ 18,878,193**	**$ 19,252,669**	**$ 19,634,571**





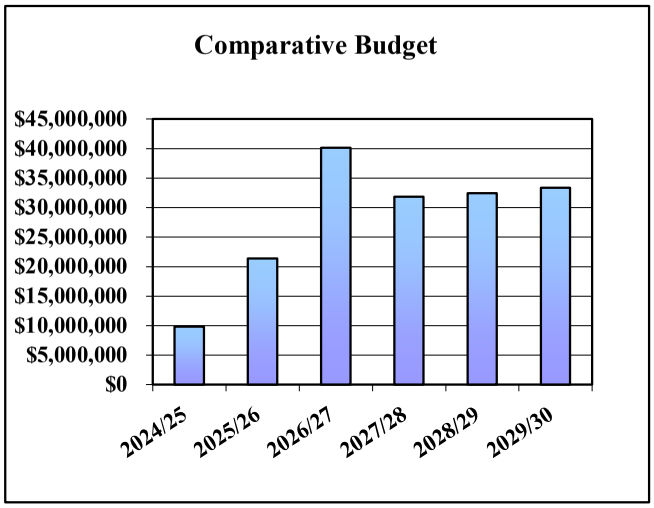
$18,720,239 COMMUNITY SERVICES

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 2026/27 school year.

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY PROGRAM

CAPITAL OUTLAY

	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Capital	$ 9,834,111	$ 21,346,867	$ 40,152,563	$ 31,850,000	$ 32,450,000	$ 33,350,000
Total	**$ 9,834,111**	**$ 21,346,867**	**$ 40,152,563**	**$ 31,850,000**	**$ 32,450,000**	**$ 33,350,000**



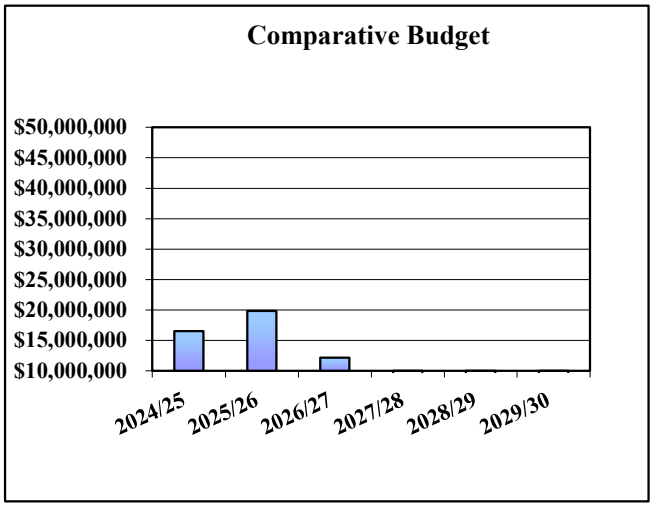
$40,152,563 CAPITAL OUTLAY - FACILITY ACQUISITION

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 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
Principal	$ 13,300,000	$ 17,250,000	$ 10,360,000	$ 6,860,000	$ 7,175,000	$ 4,265,000
Interest	3,175,797	2,580,215	1,747,465	1,278,353	1,072,553	871,023
Paying Fee	1,878	5,000	10,000	10,000	10,000	10,000
Total	**$ 16,477,675**	**$ 19,835,215**	**$ 12,117,465**	**$ 8,148,353**	**$ 8,257,553**	**$ 5,146,023**



$12,117,465 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, 2026 of $55,035,000. 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
2026/27

DESCRIPTION	BUDGET YEAR 2026/27	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	**$ 143,624,129**	$ 46,850,304	$ 53,355,968	$ 5,294,296	$ 3,854,731	$ 4,328,739	$ 702,904	$ 20,193,410	$ 9,043,777
Revenues	**358,237,056**	176,917,057	104,215,679	9,513,506	4,874,610	16,995,519	22,250	36,793,308	8,905,127
Expenditures	**380,119,397**	187,289,112	103,793,204	10,059,237	4,540,130	16,392,304	18,650	45,909,295	12,117,465
Est Bal Before Transfers/ Res.	**121,741,788**	36,478,249	53,778,443	4,748,565	4,189,211	4,931,954	706,504	11,077,423	5,831,439
Fund Transfers	**-**	-	585,000	(585,000)	-	-	-	-	-
Ending Fund Balance	**$ 121,741,788**	**$ 36,478,249**	**$ 54,363,443**	**$ 4,163,565**	**$ 4,189,211**	**$ 4,931,954**	**$ 706,504**	**$ 11,077,423**	**$ 5,831,439**

OPERATING SUMMARY (Fund 110, 200, 430, 450)	2026/27
Estimated Beginning Balance	$ 120,399,682
Revenues	317,926,044
Expenditures	336,991,611
Oper. Rev. Over Exp (Net Transfer)	**(18,480,567)**
Forecasted Ending Balance	$ 101,919,115
Funds Reserved (18%)	(60,658,490)
Unreserved Balance	**41,260,625**

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
2026/27 Estimate	3.8800	1.6629	1.4571					0.6200	0.1400
2025/26	3.8816	1.6463	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
2026/27 BUDGET

GENERAL REVENUE EXPLANATION

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

REVENUE
LOCAL

5111 Current Taxes – these revenues are derived from taxing real and personal property within the District for the current year. The estimated $3.8800 total tax levy for 2026/27 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 74% of the operating revenue, or 68% of total revenue. Assessed valuations are expected to increase approximately 0.89% for 2026/27 since calendar year 2026 is a non-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 2026/27 school year the District is forecasting the per pupil amount to be $1,418 which is below the current guidance from the State of Missouri. Our forecast is based on the projected revenue shortfalls the State of Missouri is experiencing as well as previous 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 2025/26 WADA to be 16,964, which is a 1.5% decline from 2024/25. Any changes to the WADA could be offset by the changes in the final per pupil allocation. Prop C revenues represent 8% of the operating revenue.

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 30% the last five assessment 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 3.0-3.5% 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 $8,350 per student enrolled in the program. The District is estimating 407 students to be enrolled through the VICC program in 2026/27.

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 9% 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 $6,865 per weighted average daily attendance (WADA), Dollar Value Modifier (DVM) of 1.088, District WADA of 17,204 and Classroom Trust payment of $532 per WADA. The estimated factors are forecasted to generate approximately $32.9 million in revenue for 2026/27.

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 and the State's current budget for 2026/27 fails to fully fund the State's potential 75% reimbursement of a district's prior year transportation costs; therefore, we have adjusted our budget to receive only 40% of the potential 75% reimbursement, or a decrease of $3.2 million.

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 $532 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 was 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
2026/27

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2024/25	ESTIMATED CURRENT YEAR 2025/26	BUDGET NEXT YEAR 2026/27
LOCAL SOURCES				
Current Taxes	5111	$ 187,412,660	$ 212,506,329	$ 214,315,514
Delinquent Taxes	5112	560,579	(2,241,793)	408,739
Sales Taxes	5113	25,303,999	25,219,058	24,054,975
Financial Institution Tax	5114	64,896	75,000	75,000
M&M Surtaxes	5115	17,569,453	19,224,868	19,833,245
In Lieu Of Tax	5116	171,451	188,246	189,929
Day Tuition	5121	252,564	225,000	250,000
Investment Earnings	5141	6,605,855	4,671,379	3,670,752
Admissions	5171	120,367	127,300	131,119
Student Activities	5179	171,925	175,000	175,000
VICC Cost Of Educ Reimb	5197	4,577,190	4,397,106	3,135,742
Miscellaneous Local Rev	5191,4,5,6,8,9	640,511	850,000	850,000
TOTAL LOCAL SOURCES		**$ 243,451,449**	**$ 265,417,493**	**$ 267,090,015**
COUNTY SOURCES				
Fines, Forfeit and Escheat	5211	317,534	196,325	221,816
State Assessed Utility	5221	3,170,405	3,373,678	3,576,044
TOTAL COUNTY SOURCES		**$ 3,487,939**	**$ 3,570,003**	**$ 3,797,860**
STATE SOURCES				
Foundation Formula	5311	22,738,446	25,178,707	23,338,105
Transportation	5312	5,748,571	5,451,372	2,164,516
ECSE-State And Homebound	5313-5314	7,634,016	9,844,621	8,514,276
Classroom Trust Fund	5319	10,404,352	9,729,677	9,582,872
Educ Screening Prog	5324	994,691	970,000	989,400
Vocational Tech Aid	5332	85,990	100,000	100,000
Resid. Placement Excess	5369	25,488	30,000	30,000
Other State Revenue	5397	19,933	40,000	90,000
TOTAL STATE SOURCES		**$ 47,651,487**	**$ 51,344,377**	**$ 44,809,169**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF OPERATING REVENUES
2026/27

SOURCE	OBJECT CODE	ACTUAL PRIOR YEAR 2024/25	ESTIMATED CURRENT YEAR 2025/26	BUDGET NEXT YEAR 2026/27
FEDERAL SOURCES				
ROTC Reimbursement	5418	173,678	130,000	105,800
Medicaid	5412	188,483	180,000	180,000
ARP - ESSER III	5422	1,249,109	-	-
Voc. Ed. Carl Perkins	5427	190,078	106,319	60,000
ECSE-Federal	5442	78,514	78,514	70,000
Title I	5451	749,059	743,100	770,000
Title IV	5461	60,983	-	-
Title III Eng. Lang. Acq	5462	123,045	123,045	125,000
Title II Classroom Size Reduction	5465	280,333	269,561	255,000
Title II D ARRA	5468	44,390	-	-
Other Fed	5497	550	60,540	39,200
TOTAL FEDERAL SOURCES		**$ 3,138,221**	**$ 1,691,079**	**$ 1,605,000**
TOTAL REVENUES		**$ 297,729,096**	**$ 322,022,952**	**$ 317,302,044**
OTHER REVENUE SOURCES				
Other Non-Current Sources	5650-99	470,364	24,000	24,000
Area Voc/Cont Ed Serv	5811, 5820-30	494,857	450,000	450,000
Transportation	5841,5842	88,799	150,000	150,000
TOTAL OTHER REVENUE SOURCES		**$ 1,054,020**	**$ 624,000**	**$ 624,000**
****TOTAL ALL SOURCES****		**$ 298,783,116**	**$ 322,646,952**	**$ 317,926,044**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES BUDGET COMPARISON
2026/27

SOURCE	OBJECT CODE	ESTIMATED 2025/26	BUDGET 2026/27	Variance $	Variance %
LOCAL SOURCES					
Current Taxes	5111	$ 220,457,710	$ 222,338,020	$ 1,880,310	0.85%
Delinquent Taxes	5112	(2,325,675)	424,039	2,749,714	-118.23%
Sales Taxes	5113	25,219,058	24,054,975	(1,164,083)	-4.62%
Financial Institution Tax	5114	75,000	75,000	-	0.00%
M&M Surtaxes	5115	19,224,868	19,833,245	608,377	3.16%
In Lieu Of Tax	5116	188,246	189,929	1,683	0.89%
Day Tuition	5121	225,000	250,000	25,000	11.11%
Investment Earnings	5141	5,564,886	4,404,210	(1,160,676)	-20.86%
CNS Pupil Sales	5151	3,544,309	3,439,266	(105,043)	-2.96%
CNS Adult Sales	5161	56,006	76,031	20,025	35.76%
CNS Non Program	5165	3,636,549	3,987,077	350,528	9.64%
Admissions	5171	127,300	131,119	3,819	3.00%
Enterprise Activities	5174	850	850	-	0.00%
Student Activities	5179	4,977,571	5,049,610	72,039	1.45%
Community Services	5180	16,637,966	16,809,856	171,890	1.03%
VICC Cost Of Educ Reimb	5197	4,397,106	3,135,742	(1,261,364)	-28.69%
Miscellaneous Local Rev	5191,4,5,6,8,9	870,664	1,005,063	134,399	15.44%
TOTAL LOCAL SOURCES		**$ 302,877,414**	**$ 305,204,032**	**$ 2,326,618**	**0.77%**
COUNTY SOURCES					
Fines, Forfeit & Escheat	5211	196,325	221,816	25,491	12.98%
State Assessed Util	5221	3,499,911	3,709,907	209,996	6.00%
TOTAL COUNTY SOURCES		**$ 3,696,236**	**$ 3,931,723**	**$ 235,487**	**6.37%**
STATE SOURCES					
Foundation Formula	5311	25,178,707	23,338,105	(1,840,602)	-7.31%
Transportation	5312	5,451,372	2,164,516	(3,286,856)	-60.29%
ECSE-State And Homebound	5313-5314	9,844,621	8,514,276	(1,330,345)	-13.51%
Classroom Trust Fund	5319	9,729,677	9,582,872	(146,805)	-1.51%
Educ Screening Prog	5324	970,000	989,400	19,400	2.00%
Vocational Tech Aid	5332	100,000	100,000	-	0.00%
Food Service - State	5333	37,379	43,274	5,895	15.77%
Resid. Placement Excess	5369	30,000	30,000	-	0.00%
Other State Revenue	5397	218,576	142,000	(76,576)	-35.03%
TOTAL STATE SOURCES		**$ 51,560,332**	**$ 44,904,443**	**$ (6,655,889)**	**-12.91%**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES BUDGET COMPARISON
2026/27

SOURCE	OBJECT CODE	ESTIMATED 2025/26	BUDGET 2026/27	Variance $	Variance %
FEDERAL SOURCES					
ROTC Reimbursement	5418	130,000	105,800	(24,200)	-18.62%
Medicaid	5412	180,000	180,000	-	0.00%
Voc. Ed. Carl Perkins	5427	106,319	60,000	(46,319)	-43.57%
ECSE-Federal	5442	78,514	70,000	(8,514)	-10.84%
Food Service - Federal	5445-5446	1,835,141	1,963,889	128,748	7.02%
Title I	5451	743,100	770,000	26,900	3.62%
Title III Eng. Lang. Acq	5462	123,045	125,000	1,955	1.59%
Title II Classroom Size Reduction	5465	269,561	255,000	(14,561)	-5.40%
Other Fed	5497	60,540	39,200	(21,340)	-35.25%
TOTAL FEDERAL SOURCES		**$ 3,526,220**	**$ 3,568,889**	**$ 42,669**	**1.21%**
TOTAL REVENUES		**$ 361,660,202**	**$ 357,609,087**	**$ (4,051,115)**	**-1.12%**
OTHER REVENUE SOURCES					
Other Non-Current Sources	5650-99	36,086	27,969	(8,117)	-22.49%
Area Voc/Cont Ed Serv	5811, 5820-30	450,000	450,000	-	0.00%
Transportation	5841,5842	150,000	150,000	-	0.00%
TOTAL OTHER REVENUE SOURCES		**$ 636,086**	**$ 627,969**	**$ (8,117)**	**-1.28%**
****TOTAL ALL SOURCES****		**$ 362,296,288**	**$ 358,237,056**	**$ (4,059,232)**	**-1.12%**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2026/27

SOURCE	OBJECT CODE	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
LOCAL SOURCES						
Current Taxes	5111	$ 188,148,070	$ 203,844,953	$ 204,246,459	$ 220,457,710	$ 222,338,020
Delinquent Taxes	5112	1,045,285	(1,684,205)	646,786	(2,325,675)	424,039
Sales Taxes	5113	24,906,738	25,616,179	25,303,999	25,219,058	24,054,975
Financial Institution Tax	5114	307,097	207,938	64,896	75,000	75,000
M&M Surtaxes	5115	15,664,518	16,872,006	17,569,453	19,224,868	19,833,245
In Lieu Of Tax	5116	123,626	187,357	171,451	188,246	189,929
Day Tuition	5121	262,178	359,767	252,564	225,000	250,000
Investment Earnings	5141	5,158,180	8,108,215	7,798,706	5,564,886	4,404,210
CNS Pupil Sales	5151	4,229,361	3,943,308	3,634,606	3,544,309	3,439,266
CNS Adult Sales	5161	62,205	63,858	60,725	56,006	76,031
CNS Non Program	5165	2,866,318	3,362,257	3,424,302	3,636,549	3,987,077
Admissions	5171	126,771	127,300	121,107	127,300	131,119
Enterprise Activities	5174	39,688	29,208	28,564	850	850
Student Activities	5179	4,552,011	4,691,674	4,704,192	4,977,571	5,049,610
Community Services	5180	13,749,719	13,933,631	15,786,022	16,637,966	16,809,856
Gifts	5192	-	-	50,000	-	-
Grants	5193	1,500	-	-	-	-
VICC Cost Of Educ Reimb	5197	6,845,345	4,821,654	4,577,190	4,397,106	3,135,742
Miscellaneous Local Rev	5191,4,5,6,8,9	928,707	1,101,318	759,100	870,664	1,005,063
TOTAL LOCAL SOURCES		**$ 269,017,319**	**$ 285,586,417**	**$ 289,200,123**	**$ 302,877,414**	**$ 305,204,032**
COUNTY SOURCES						
Fines, Forfeit and Escheat	5211	208,166	276,802	317,534	196,325	221,816
State Assessed Util	5221	3,983,373	3,945,516	3,535,265	3,499,911	3,709,907
County Stock Insur Fund	5222	4,526	-	-	-	-
TOTAL COUNTY SOURCES		**$ 4,196,065**	**$ 4,222,318**	**$ 3,852,799**	**$ 3,696,236**	**$ 3,931,723**
STATE SOURCES						
Foundation Formula	5311	27,192,470	27,064,826	22,738,446	25,178,707	23,338,105
Transportation	5312	4,721,074	5,094,166	5,748,571	5,451,372	2,164,516
ECSE-State And Homebound	5313-5314	6,437,052	7,005,656	7,634,016	9,844,621	8,514,276
Classroom Trust Fund	5319	7,946,840	8,232,275	10,404,352	9,729,677	9,582,872
Educ Screening Prog	5324	833,809	952,791	994,691	970,000	989,400
Vocational Tech Aid	5332	108,867	102,491	85,990	100,000	100,000
Food Service - State	5333	46,267	41,546	43,617	37,379	43,274
Evidence-Based Reading Grant	5342	-	37,700	-	-	-
Resid. Placement Excess	5369	15,421	30,531	25,488	30,000	30,000
Other State Revenue	5397	481,465	843,309	71,933	218,576	142,000
TOTAL STATE SOURCES		**$ 47,783,264**	**$ 49,405,291**	**$ 47,747,104**	**$ 51,560,332**	**$ 44,904,443**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2026/27

SOURCE	OBJECT CODE	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
FEDERAL SOURCES						
ROTC Reimbursement	5418	104,847	143,099	173,678	130,000	105,800
Medicaid	5412	180,004	181,373	188,483	180,000	180,000
ARP - ESSER III	5422	2,787,532	3,866,358	1,249,109	-	-
CRRSA - ESSER II	5423	1,639,803	419,625	-	-	-
CARES - ESSER	5424	14,734	-	-	-	-
CARES - GEER	5425	1,774	-	-	-	-
CRRSA - GEER II	5426	-	46,689	-	-	-
Voc. Ed. Carl Perkins	5427	188,011	176,222	190,078	106,319	60,000
ECSE-Federal	5442	90,002	80,217	78,514	78,514	70,000
ARP - IDEA ECSE	5443	56,085	11,458	-	-	-
Food Service - Federal	5445-5446	3,016,093	2,677,451	1,880,775	1,835,141	1,963,889
Title I	5451	785,510	900,850	749,059	743,100	770,000
Title IV	5461	77,185	62,987	60,983	-	-
Title III Eng. Lang. Acq	5462	90,640	75,135	123,045	123,045	125,000
Title II Classroom Size Reduction	5465	312,908	305,351	280,333	269,561	255,000
Title II D ARRA	5468	-	671	44,390	-	-
Other Fed	5497	140,180	109,147	550	60,540	39,200
TOTAL FEDERAL SOURCES		**$ 9,485,309**	**$ 9,056,631**	**$ 5,018,996**	**$ 3,526,220**	**$ 3,568,889**
TOTAL REVENUES		**$ 330,481,956**	**$ 348,270,656**	**$ 345,819,021**	**$ 361,660,202**	**$ 357,609,087**
OTHER REVENUE SOURCES						
Other Non-Current Sources	5650-99	62,035	35,184	474,256	36,086	27,969
Area Voc/Cont Ed Serv	5811, 5820-30	724,403	-	494,857	450,000	450,000
Transportation	5841,5842	168,254	76,559	88,799	150,000	150,000
TOTAL OTHER REVENUE SOURCES		**$ 954,692**	**$ 111,743**	**$ 1,057,912**	**$ 636,086**	**$ 627,969**
****TOTAL ALL SOURCES****		**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**

ROCKWOOD R-VI SCHOOL DISTRICT
SALARIES AND BENEFITS BY FUND

Fund	Object	Fund Object	Actual 2022/23	Actual 2023/24	Actual 2024/25	ESTIMATED 2025/26	Budget 2026/27
110	6111	Regular Salaries	$ 209,071	$ 347,189	$ 303,155	$ 283,983	$ 305,017
110	6112	Budget Recapture	-	-	-	-	(750,000)
110	6121	Subst-Other Pt Teach Sal	40,316	31,739	75,209	74,048	171,800
110	6131	Supplemental Pay	1,196,157	1,075,933	1,230,526	1,599,664	1,990,461
110	6151	Classified Salaries- Reg	34,293,074	35,539,027	37,695,428	39,866,134	42,347,594
110	6155	Classified Overtime Pay	752,644	859,619	1,018,990	946,211	950,000
110	6161	Class Salaries- Part-Time	53,460	103,299	149,478	154,762	124,684
110	6171	Class Emp Unused Sick Pay	187,256	284,178	423,157	290,155	250,000
110	6211	Teachers Retirement	373,394	396,717	424,514	478,623	543,972
110	6221	Nonteacher Retirement	2,502,283	2,583,639	2,742,792	2,946,870	3,244,109
110	6231	Fed Ins Contr Act (Fica)	2,084,188	2,182,603	2,323,288	2,354,882	2,533,061
110	6232	Medicare (Non-Cert)	513,613	534,016	570,475	579,409	624,380
110	6241	Employee Insurance	7,176,880	6,685,084	7,742,337	7,479,876	7,528,786
110	6261	Workmens Comp Insurance	1,016,955	1,106,766	1,290,996	2,119,664	2,257,529
110	6271	Unemployment Compensation	34,034	10,551	8,706	-	10,000
110	6282	Uniforms	30,997	35,291	34,171	-	38,850
General Fund Total			**50,464,321**	**51,775,651**	**56,033,222**	**59,174,281**	**62,170,243**
120	6151	Classified Salaries- Reg	3,025,407	3,289,826	3,386,889	3,407,369	3,941,582
120	6155	Classified Overtime Pay	6,238	6,025	9,272	7,174	9,686
120	6161	Class Salaries- Part-Time	110,353	148,786	149,022	189,260	166,719
120	6211	Teachers Retirement	3,109	3,079	2,963	26	-
120	6221	Nonteacher Retirement	228,928	245,340	254,346	259,710	308,093
120	6231	Fed Ins Contr Act (Fica)	190,728	208,642	215,239	218,714	255,336
120	6232	Medicare (Non-Cert)	44,606	48,795	50,307	51,155	59,728
120	6241	Employee Insurance	453,968	442,643	442,831	472,427	542,948
120	6261	Workmens Comp Insurance	29,024	62,904	51,855	60,727	63,763
120	6282	Uniforms	22,969	19,304	17,510	13,933	21,260
Child Nutrition Services Total			**4,115,330**	**4,475,344**	**4,580,233**	**4,680,495**	**5,369,115**
140	6111	Regular Salaries	356	1,894	1,575	-	-
140	6121	Subst-Other Pt Teach Sal	20,752	20,405	20,515	19,621	19,915
140	6131	Supplemental Pay	263,808	312,920	313,975	332,523	337,511
140	6155	Classified Overtime Pay	2,264	2,028	1,731	-	-
140	6161	Class Salaries- Part-Time	-	118	-	-	-
140	6211	Teachers Retirement	22,692	26,619	24,289	27,423	27,834
140	6221	Nonteacher Retirement	3,065	3,715	4,143	2,307	2,342
140	6231	Fed Ins Contr Act (Fica)	8,964	11,051	12,925	11,316	11,486
140	6232	Medicare (Non-Cert)	4,140	4,971	4,980	5,109	5,186
140	6241	Employee Insurance	359	463	339	-	-
Student Activities Total			**326,402**	**384,185**	**384,471**	**398,299**	**404,274**
160	6111	Regular Salaries	1,296,851	1,342,373	1,315,757	1,457,017	1,394,438
160	6121	Subst-Other Pt Teach Sal	69,541	75,548	89,442	43,867	54,420
160	6131	Supplemental Pay	131,365	101,621	76,924	225,333	107,477
160	6151	Classified Salaries- Reg	4,252,947	4,141,286	4,616,001	4,705,266	4,832,639
160	6155	Classified Overtime Pay	115,173	71,925	43,611	34,631	50,137
160	6161	Class Salaries- Part-Time	2,477,838	2,789,041	3,249,903	3,362,977	3,560,402
160	6211	Teachers Retirement	269,671	279,166	265,156	273,965	207,193
160	6221	Nonteacher Retirement	368,073	364,517	403,677	434,921	365,062
160	6231	Fed Ins Contr Act (Fica)	436,271	443,318	502,144	525,116	549,560
160	6232	Medicare (Non-Cert)	117,716	120,819	133,951	143,030	149,426
160	6241	Employee Insurance	936,312	921,901	1,008,100	1,143,106	1,087,892
Community Education Total			**10,471,757**	**10,651,516**	**11,704,665**	**12,349,229**	**12,358,646**

ROCKWOOD R-VI SCHOOL DISTRICT
SALARIES AND BENEFITS BY FUND

Fund	Object	Fund Object	Actual 2022/23	Actual 2023/24	Actual 2024/25	ESTIMATED 2025/26	Budget 2026/27
170	6161	Class Salaries- Part-Time	-	-	788	-	-
170	6231	Fed Ins Contr Act (Fica)	-	-	49	-	-
170	6232	Medicare (Non-Cert)	-	-	11	-	-
200	6111	Regular Salaries	118,395,191	120,583,624	121,314,810	124,149,869	132,370,717
200	6112	Budget Recapture	-	-	-	-	(1,000,000)
200	6121	Subst-Other Pt Teach Sal	2,365,459	2,497,823	2,597,725	2,772,055	3,051,550
200	6131	Supplemental Pay	3,143,854	3,467,402	3,263,147	4,200,336	3,250,090
200	6141	Unused Leave / Sick Pay	1,111,102	1,450,069	1,321,019	1,284,379	1,400,000
200	6151	Classified Salaries- Reg	222,377	142,317	56,865	44,268	33,827
200	6155	Classified Overtime Pay	5,310	3,268	4,703	3,789	-
200	6211	Teachers Retirement	19,234,445	19,661,714	19,753,408	21,088,511	22,491,952
200	6221	Nonteacher Retirement	29,984	18,640	27,834	23,933	100,207
200	6231	Fed Ins Contr Act (Fica)	220,182	219,087	231,737	230,203	310,366
200	6232	Medicare (Non-Cert)	1,736,328	1,772,310	1,779,812	1,785,130	1,905,312
200	6241	Employee Insurance	20,502,661	20,768,834	23,906,376	23,200,353	22,725,091
Teacher Fund Total			**166,966,891**	**170,585,088**	**174,257,437**	**178,782,826**	**186,639,112**
Total Salary and Benefit Expense			**$ 232,344,701**	**$ 237,871,784**	**$ 246,960,877**	**$ 255,385,130**	**$ 266,941,390**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2026/27

Dept	Description	Actual 2022/23	Actual 2023/24	Actual 2024/25	ESTIMATED 2025/26	Budget 2026/27	Change Increase/(Decrease) $	Change Increase/(Decrease) %
	District Wide							
0000	District Wide	$ 47,438,321	$ 53,533,585	$ 32,478,566	$ 37,836,191	$ 28,766,217	$ (9,069,974)	-23.97%
	Total District Wide	**47,438,321**	**53,533,585**	**32,478,566**	**37,836,191**	**28,766,217**	**(9,069,974)**	**-23.97%**
	School Safety							
6091	Safety	1,196,964	1,714,088	1,503,282	1,485,373	1,685,594	200,221	13.48%
		1,196,964	**1,714,088**	**1,503,282**	**1,485,373**	**1,685,594**	**200,221**	**13.48%**
	Admin/Superintendent/B.O.E.							
1099	Central Administration	36,921	41,717	60,845	50,922	53,000	2,078	4.08%
5200	Superintendents Office	1,987,793	2,090,906	2,142,373	2,233,882	2,305,674	71,792	3.21%
5210	Board Of Education	93,738	214,894	92,341	194,031	133,000	(61,031)	-31.45%
5220	Superintendent Search	2,220	473	1,046	37	-	(37)	-100.00%
7110	Educational Access	450,391	520,280	450,399	422,858	364,719	(58,139)	-13.75%
8260	Nurses	377,682	445,728	480,592	473,914	493,176	19,262	4.06%
	Total Admin/Superintendent/B.O.E.	**2,948,745**	**3,313,998**	**3,227,596**	**3,375,644**	**3,349,569**	**(26,075)**	**-0.77%**
	Instructional/School Allocation							
1000	General Instruction	139,096,699	139,940,432	145,969,414	149,237,610	156,790,777	7,553,167	5.06%
1010	Business Education	6,100	6,842	5,266	5,579	6,480	901	16.15%
1020	Instructional Technology	262,701	205,007	198,940	186,958	218,301	31,343	16.76%
1040	Foreign Language	7,068	6,684	7,491	8,370	8,335	(35)	-0.42%
1050	Guidance	5,342,769	5,511,442	5,739,234	5,857,189	6,172,320	315,131	5.38%
1060	Family and Consumer Studies	80,878	70,590	77,729	71,862	83,010	11,148	15.51%
1070	Industrial Technology	19,135	18,977	18,648	21,281	20,950	(331)	-1.56%
1080	Language Arts	11,835	14,385	12,947	17,312	19,290	1,978	11.43%
1090	Library	2,570,513	2,508,790	2,662,372	2,745,799	2,889,710	143,911	5.24%
1100	Math	10,392	81,961	110,974	115,736	123,981	8,245	7.12%
1110	Music	2,519,235	2,577,029	2,947,265	3,135,768	3,299,664	163,896	5.23%
1120	Nurse	2,496,593	2,543,455	2,765,593	2,783,932	2,919,821	135,889	4.88%
1130	Physical Education	27,714	30,994	31,613	121,499	139,839	18,340	15.09%
1140	Reserve Officer Training Corp	292,816	390,943	409,548	317,434	337,590	20,156	6.35%
1150	Science	78,346	69,505	79,167	81,419	92,520	11,101	13.63%
1160	Social Studies	7,330	8,031	6,854	6,535	11,150	4,615	70.62%
1170	Special School District	619	706	583	628	710	82	13.06%
1200	Community Services	85	47	12	-	110	110	100.00%
1210	Performing Arts	1,885	4,146	3,219	2,390	3,105	715	29.92%
1220	Instructional Media	42,413	19,515	23,161	34,683	33,700	(983)	-2.83%
1230	Art	154,800	193,748	153,056	187,805	165,380	(22,425)	-11.94%
1300	Yearbook	3,874	3,565	3,946	2,599	4,940	2,341	90.07%
1320	Speech	2,300	2,065	2,318	-	2,500	2,500	100.00%
1330	Drama	42,174	39,459	45,371	57,229	4,710	(52,519)	-91.77%
1340	School Newspaper	7,306	5,951	7,893	9,250	10,425	1,175	12.70%
1350	Academic Stretch	346	341	372	181	450	269	148.62%
1360	Journalism	12,369	7,976	6,907	7,853	9,900	2,047	26.07%
1380	Audio Visual	-	-	-	287	-	(287)	-100.00%
1400	Staff Development	47,383	78,987	59,145	48,413	86,485	38,072	78.64%
1420	Production Center	48,813	60,083	43,630	65,398	64,850	(548)	-0.84%
1450	Broadcast Journalism	1,880	2,226	2,257	1,850	2,300	450	24.32%
	Total Instructional/School Allocation	**153,196,371**	**154,403,885**	**161,394,926**	**165,132,849**	**173,523,303**	**8,390,454**	**5.08%**
	Extra-Curr. Act/School Spon.							
1460	CO-Curricular Activities	81,028	82,455	98,543	40,439	308,544	268,105	662.99%
1461	CO-Curricular Elementary	17,245	16,986	14,924	11,716	19,902	8,186	69.87%
1470	Supplemental - Instruction	17,441	15,415	14,091	13,047	18,150	5,103	39.11%
1480	Supplemental Non-Athletic Act	17,306	24,298	21,965	16,523	32,463	15,940	96.47%
1490	Supplemental Athletic	514,569	548,213	625,285	698,328	664,031	(34,297)	-4.91%
1500	Athletics	459,897	500,864	467,091	398,091	1,142,589	744,498	187.02%
1510	Cross Country	29,965	29,394	30,034	40,273	-	(40,273)	-100.00%
1520	Football	91,390	96,603	106,520	99,788	-	(99,788)	-100.00%
1530	Girls Golf	17,666	17,559	20,465	20,142	-	(20,142)	-100.00%
1540	Boys Soccer	22,893	21,410	25,914	33,195	-	(33,195)	-100.00%
1550	Softball	24,619	22,300	24,261	41,984	-	(41,984)	-100.00%
1560	Girls Tennis	7,336	8,771	9,513	10,945	-	(10,945)	-100.00%
1570	Boys Volleyball	18,162	14,475	18,365	13,565	-	(13,565)	-100.00%
1580	Water Polo	12,293	10,275	13,735	5,615	-	(5,615)	-100.00%
1590	Boys Basketball	29,816	32,557	29,747	43,077	-	(43,077)	-100.00%
1600	Girls Basketball	30,912	33,613	25,224	41,558	-	(41,558)	-100.00%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2026/27

Dept	Description	Actual 2022/23	Actual 2023/24	Actual 2024/25	ESTIMATED 2025/26	Budget 2026/27	Change Increase/(Decrease) $	Change Increase/(Decrease) %
1610	Boys Swimming	12,327	9,276	8,935	13,056	-	(13,056)	-100.00%
1620	Wrestling	59,645	56,967	68,796	96,167	-	(96,167)	-100.00%
1621	Girls Wrestling	2,596	6,523	3,518	4,022	-	(4,022)	-100.00%
1630	Baseball	29,414	27,521	29,799	17,050	-	(17,050)	-100.00%
1640	Boys Golf	27,390	27,602	25,588	33,828	-	(33,828)	-100.00%
1650	Girls Soccer	17,408	17,339	22,611	14,566	-	(14,566)	-100.00%
1660	Boys Tennis	10,793	9,707	10,162	2,983	-	(2,983)	-100.00%
1670	Boys Track	28,606	36,563	33,447	10,035	-	(10,035)	-100.00%
1680	Girls Track	26,709	25,906	29,776	14,461	-	(14,461)	-100.00%
1700	First Aid	6,623	6,963	7,926	7,831	-	(7,831)	-100.00%
1720	Cheerleading	10,234	10,638	7,947	10,810	-	(10,810)	-100.00%
1730	Drill Teams (Poms)	9,897	12,683	15,798	14,613	-	(14,613)	-100.00%
1740	Girls Swimming	5,138	3,302	6,794	7,960	-	(7,960)	-100.00%
1750	Girls Volleyball	11,518	16,623	16,902	12,271	-	(12,271)	-100.00%
1760	Marching Band	278,699	307,396	409,672	318,820	619,760	300,940	94.39%
1770	Flags	1,868	1,491	2,755	925	-	(925)	-100.00%
1780	Field Hockey	15,507	8,567	6,699	13,838	-	(13,838)	-100.00%
1790	Girls Lacrosse	13,300	12,267	18,412	8,457	-	(8,457)	-100.00%
1800	Girls Field Hockey	3,073	1,085	4,349	4,351	-	(4,351)	-100.00%
2000	Extracurricular	3,150,625	3,446,058	3,533,428	4,406,369	3,739,948	(666,421)	-15.12%
2010	Speech and Debate	1,097	1,935	1,764	2,421	-	(2,421)	-100.00%
	Total Extra-Curr. Act/School Spon.	**5,115,004**	**5,521,600**	**5,810,755**	**6,543,120**	**6,545,387**	**2,267**	**0.03%**
	Exec Directors							
5310	Asst Supt Learning and Support	34,202	70,351	296,618	345,490	166,285	(179,205)	-51.87%
5320	Exec Dir Elementary Schools	110,801	115,563	90,686	113,784	169,313	55,529	48.80%
5330	Supervision of Schools	100,696	120,626	101,005	89,868	156,128	66,260	73.73%
	Total Exec Directors	**245,698**	**306,540**	**488,309**	**549,142**	**491,726**	**(57,416)**	**-10.46%**
	Special School District							
5540	Rw Special Ed/504/Homebound	1,214,345	1,490,983	1,001,140	1,322,255	1,368,822	46,567	3.52%
	Total Special School District	**1,214,345**	**1,490,983**	**1,001,140**	**1,322,255**	**1,368,822**	**46,567**	**3.52%**
	Curriculum							
4000	Curriculum Director	4,214,724	4,277,943	4,253,893	4,445,280	5,647,596	1,202,316	27.05%
4010	Health and Physical Education	167,241	228,692	218,240	262,241	446,375	184,134	70.22%
4020	STEM	46,215	27,890	35,467	56,014	68,067	12,053	21.52%
4030	World Language	69,710	134,353	218,402	500,409	404,176	(96,233)	-19.23%
4040	Virtual Learning	148,887	153,572	142,698	146,960	154,172	7,212	4.91%
4060	Mathematics - Primary	986,149	95,950	235,310	5,780,593	503,170	(5,277,423)	-91.30%
4065	Mathematics - Secondary	274,189	298,470	1,572,810	1,033,932	612,353	(421,579)	-40.77%
4070	Fine Arts - Vocal Music	573,161	464,272	707,333	650,601	913,811	263,210	40.46%
4080	Social Studies	75,178	960,339	1,553,622	468,177	335,851	(132,326)	-28.26%
4081	Social Studies K-5	-	-	28,567	50,026	316,160	266,134	531.99%
4090	Language Arts - 6-12	139,329	134,193	147,188	120,443	391,561	271,118	225.10%
4100	Lang Arts K-5	1,353,255	1,095,209	737,875	613,428	574,414	(39,014)	-6.36%
4110	Language Arts - Speech	14,032	19,317	11,871	19,469	25,000	5,531	28.41%
4120	Fine Arts - Visual Arts	222,117	203,727	117,114	120,509	273,772	153,263	127.18%
4130	Science - Secondary	28,873	1,735,008	502,090	307,444	772,703	465,259	151.33%
4150	Science - Primary	22,550	27,368	19,534	805,557	49,986	(755,571)	-93.79%
4160	Testing and Assessment	428,641	439,196	389,078	311,973	552,153	240,180	76.99%
4200	Fine Arts - Theatre Arts	52,167	54,533	101,303	140,628	215,950	75,322	53.56%
4210	Character Education	17,172	11,500	11,500	13,788	22,950	9,162	66.45%
4220	Continuous Improvement	239,020	287,373	478,779	387,097	778,393	391,296	101.08%
4230	Practical Arts - FACS	30,649	38,068	34,202	53,846	260,490	206,644	383.77%
4240	K-5 Reading Interventions	2,105,154	2,508,814	160,796	17,103	86,463	69,360	405.54%
4260	Social Workers	1,981,226	2,082,429	2,285,702	2,310,413	2,389,872	79,459	3.44%
4261	Student Behavioralist	217,271	317,793	353,822	4,924	12,460	7,536	153.05%
4270	Counseling and Prevention	181,101	163,347	294,653	152,285	337,479	185,194	121.61%
4320	Practical Arts - Ind Techn	225,814	263,444	319,523	219,579	415,028	195,449	89.01%
4380	Practical Arts - Business Ed	41,240	27,212	66,335	116,183	415,710	299,527	257.81%
4400	Library	394,878	138,781	169,609	170,829	183,625	12,796	7.49%
4410	Library Implementation	360,146	328,718	449,554	488,092	649,372	161,280	33.04%
4500	CEIS	431,629	506,586	513,608	647,220	670,034	22,814	3.52%
4800	TAG K-12	607,898	601,510	629,304	624,941	654,349	29,408	4.71%
5140	Pathway Wellness Center	1,080,172	1,320,719	1,211,203	1,240,395	1,285,747	45,352	3.66%
5160	Summer School (5-12)	557,523	607,413	485,054	492,702	580,309	87,607	17.78%
5170	Individual Learning Center	236	22	-	-	-	-	
5180	Summer School (K-4)	328,364	399,502	338,792	206,807	351,810	145,003	70.12%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2026/27

Dept	Description	Actual 2022/23	Actual 2023/24	Actual 2024/25	ESTIMATED 2025/26	Budget 2026/27	Change Increase/(Decrease) $	Change Increase/(Decrease) %
5350	Full Day Kindergarten	158,396	144,106	81,276	85,077	89,259	4,182	4.92%
6200	Early Child Special Education	7,091,223	7,788,786	8,530,934	8,698,458	9,513,049	814,591	9.36%
8060	ESOL (Eng Sprks Othr Lang)	2,210,371	2,339,233	2,668,777	2,674,571	2,933,152	258,581	9.67%
8140	Partners In Education	504,335	532,301	559,415	586,283	651,665	65,382	11.15%
8500	Audio-Visual Tech	-	139	-	-	-	-	
	Total Curriculum	**27,580,235**	**30,757,827**	**30,635,231**	**35,024,277**	**34,538,486**	**(485,791)**	**-1.39%**
	Staff Development							
5000	Professional Development	535,428	618,598	565,961	609,967	961,432	351,465	57.62%
	Total Staff Development	**535,428**	**618,598**	**565,961**	**609,967**	**961,432**	**351,465**	**57.62%**
	Community Ed							
8090	Adult Education & Literacy	-	170	-	-	-	-	
8010	ECDA- General	123,909	112,552	131,372	130,052	135,065	5,013	3.85%
8020	ECDA- Parents As Teachers	692,444	868,069	961,445	1,032,391	1,122,895	90,504	8.77%
8030	ECDA - Screening	162,156	202,543	195,645	213,552	229,424	15,872	7.43%
8110	Comm Education Services	1,286,618	2,976,836	1,490,705	1,862,194	1,693,948	(168,246)	-9.03%
8120	Adventure Club	5,076,012	4,957,818	5,317,391	5,234,033	5,848,236	614,203	11.73%
8125	District Wide Events	27,352	30,354	28,145	18,277	46,163	27,886	152.57%
8130	Community Recreation	4,211,515	4,723,695	5,153,216	5,970,771	5,311,891	(658,880)	-11.04%
8170	Pre-School	2,748,388	2,930,430	2,970,086	3,096,144	3,076,926	(19,218)	-0.62%
8280	Theater Tech Support	317,291	239,454	244,906	242,790	279,129	36,339	14.97%
8310	Summer School Enrich Program	53,544	35,313	42,592	52,955	156,909	103,954	196.31%
8320	Comm Ed After School	153,000	170,219	143,901	155,888	164,100	8,212	5.27%
8350	Babler Org Group Camp	99,184	103,101	127,776	112,803	150,294	37,491	33.24%
	Total Community Ed	**14,951,414**	**17,350,554**	**16,807,181**	**18,121,850**	**18,214,980**	**93,130**	**0.51%**
	Human Resources							
5100	Human Resources	1,863,530	1,743,312	1,864,893	1,842,231	1,966,164	123,933	6.73%
	Total Human Resources	**1,863,530**	**1,743,312**	**1,864,893**	**1,842,231**	**1,966,164**	**123,933**	**6.73%**
	Administrative Services							
5150	Administration Services	200,039	228,365	309,620	214,395	257,089	42,694	19.91%
5530	Transportation	10,330,161	7,778,314	8,934,859	9,432,686	9,918,807	486,121	5.15%
7400	Warehouse	581,440	532,588	587,710	679,411	683,103	3,692	0.54%
	Total Administrative Services	**11,111,639**	**8,539,267**	**9,832,188**	**10,326,492**	**10,858,999**	**532,507**	**5.16%**
	Facilities Services/ACQ							
9000	Facility Services Admin	1,268,939	1,287,323	1,383,680	1,370,952	1,432,356	61,404	4.48%
9010	Fac Services Custodial	8,577,458	8,226,391	9,640,568	9,527,053	10,465,374	938,321	9.85%
9020	Fac Srvcs Building Maintenance	5,209,659	5,606,217	6,579,290	6,865,618	7,172,961	307,343	4.48%
9030	Fac Srvcs Grounds Maintenance	1,769,135	1,749,316	1,687,458	1,706,499	1,967,261	260,762	15.28%
9040	Fac Services Construction	58,247	56,463	57,213	73,628	82,150	8,522	11.57%
9500	Fac Srvcs Capital Project	1,636,268	4,676,040	3,564,318	1,696,895	2,750,000	1,053,105	62.06%
	Total Facilities Services/ACQ	**18,519,706**	**21,601,749**	**22,912,527**	**21,240,645**	**23,870,102**	**2,629,457**	**12.38%**
	Finance/Purchasing							
5500	Finance	1,169,859	1,679,371	1,391,772	1,399,586	1,452,719	53,133	3.80%
5520	Purchasing	386,370	590,214	1,221,394	943,777	911,529	(32,248)	-3.42%
	Total Finance/Purchasing	**1,556,229**	**2,269,585**	**2,613,166**	**2,343,363**	**2,364,248**	**20,885**	**0.89%**
	Technology							
4600	Information Systems	1,008,276	1,071,310	1,074,872	1,230,684	1,357,561	126,877	10.31%
4610	Instructional Tech CD	866,589	889,468	936,149	989,419	1,052,560	63,141	6.38%
4620	Technology Support	4,824,995	5,593,735	5,035,141	4,767,179	5,818,320	1,051,141	22.05%
4630	Information Technology Dept	181,681	170,038	186,241	201,356	208,482	7,126	3.54%
	Total Technology	**6,881,540**	**7,724,550**	**7,232,403**	**7,188,638**	**8,436,923**	**1,248,285**	**17.36%**
	Communications/P.R.							
7750	Communications - Pub Relations	970,016	968,952	1,204,993	1,339,455	1,290,700	(48,755)	-3.64%
7760	Comm Audio-Visual	89,432	93,516	102,481	103,650	107,012	3,362	3.24%
7790	Comm Print-Publish	121,571	136,841	128,173	126,315	139,698	13,383	10.59%
	Total Communications/P.R.	**1,181,020**	**1,199,309**	**1,435,647**	**1,569,420**	**1,537,410**	**(32,010)**	**-2.04%**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY DEPARTMENT
2026/27

Dept	Description	Actual 2022/23	Actual 2023/24	Actual 2024/25	ESTIMATED 2025/26	Budget 2026/27	Change Increase/(Decrease) $	Change Increase/(Decrease) %
	Food Service							
7600	Child Nutrition Admin	7,624,455	8,649,410	10,533,404	10,164,637	9,917,469	(247,168)	-2.43%
7620	CNS - Catering	72,420	78,311	84,161	86,146	95,624	9,478	11.00%
7640	CNS - Babler Park	74,262	75,637	-	-	-	-	
7650	CNS- Summer School	24,380	50,961	59,667	-	46,144	46,144	100.00%
	Total Food Service	**7,795,517**	**8,854,319**	**10,677,233**	**10,250,783**	**10,059,237**	**(191,546)**	**-1.87%**
	Self-Funded Activities							
1980	Non-Student Activities	1,660	953	708	710	1,750	1,040	146.48%
1990	Student Activities	4,274,731	4,613,728	4,403,862	4,604,736	4,540,230	(64,506)	-1.40%
8154	Parking	87,698	90,223	59,610	78,942	82,649	3,707	4.70%
	Total Self-Funded Activities	**4,364,089**	**4,704,904**	**4,464,180**	**4,684,388**	**4,624,629**	**(59,759)**	**-1.28%**
	State/Federal Programs							
6040	State Gifted (Regular)	4,540,743	4,490,061	4,866,416	5,072,698	5,346,438	273,740	5.40%
7030	Title I	844,301	948,155	790,822	694,882	770,000	75,118	10.81%
7040	Carl Perkins	183,799	175,210	195,027	167,433	190,000	22,567	13.48%
7045	CTE Base and Performance Grant	108,867	102,491	89,672	62,443	100,000	37,557	60.15%
7090	T-IIA Professional Development	67,566	42,556	7,316	50,201	35,000	(15,201)	-30.28%
7220	T-IIA Instr (CSR)	251,491	252,474	260,863	220,684	220,000	(684)	-0.31%
7290	T-II.D Enh Ed Tech	-	-	103	-	-	-	
7350	T-III English Language Acq	88,689	73,438	120,326	8,213	75,000	66,787	813.19%
7430	Drug Free Comm Grant	51,458	99,946	96,155	102,234	123,046	20,812	20.36%
7460	CARES	4,426,244	4,111,839	650,593	259	-	(259)	-100.00%
	Total State/Federal Programs	**10,563,160**	**10,296,172**	**7,077,292**	**6,379,047**	**6,859,484**	**480,437**	**7.53%**
	Bond Issues							
9707	2019 Bond Issue (Fac)	2,830,801	1,297,508	-	-	-	-	
9708	2019 Bond Issue (Tech)	1,332,111	1,232,950	-	-	-	-	
	Total Bond Issues	**4,162,912**	**2,530,458**	**-**	**-**	**-**	**-**	
	Prop 3 Funding							
9430	Prop 3 - Maintenance	-	-	6,526,969	18,648,924	34,875,063	16,226,139	87.01%
9431	Prop 3 - Safety and Security	-	-	1,343,840	1,664,062	694,122	(969,940)	-58.29%
9432	Prop 3 - Technology	-	-	5,490,050	8,196,516	4,527,500	(3,669,016)	-44.76%
	Total Prop 3 Funding	**-**	**-**	**13,360,859**	**28,509,502**	**40,096,685**	**11,587,183**	
	Total Expenditures	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 15,784,220**	**4.33%**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY OBJECT GROUP

Worsening > 10%
Improving > 10%

OBJECT GROUP	DESCRIPTION	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	CHANGE $	CHANGE %
6111	Regular Salaries	$ 119,901,469	$ 122,275,080	$ 122,935,297	$ 125,890,869	$ 132,320,172	$ 6,429,303	5.11%
6121	Subst-Other PT Teach Sal	2,496,067	2,625,514	2,782,892	2,909,591	3,297,685	388,094	13.34%
6131	Supplemental Pay	4,735,184	4,957,876	4,884,572	6,357,856	5,685,539	(672,317)	-10.57%
6141	Early Retirement	1,111,102	1,450,069	1,321,019	1,284,379	1,400,000	115,621	9.00%
6151	Classified Salaries- Reg	41,793,805	43,112,455	45,755,183	48,023,037	51,155,642	3,132,605	6.52%
6155	Classified Overtime Pay	881,629	942,866	1,078,307	991,805	1,009,823	18,018	1.82%
6161	Class Salaries- Part-Time	2,641,650	3,041,244	3,549,190	3,706,999	3,851,805	144,806	3.91%
6171	Class Emp Unused Sick Pay	187,256	284,178	423,157	290,155	250,000	(40,155)	-13.84%
6211	Teachers Retirement	19,903,311	20,367,295	20,470,330	21,868,548	23,270,951	1,402,403	6.41%
6221	Nonteacher Retirement	3,132,333	3,215,852	3,432,793	3,667,741	4,019,813	352,072	9.60%
6231	Fed Ins Contr Act (FICA)	2,940,333	3,064,702	3,285,381	3,340,231	3,659,809	319,578	9.57%
6232	Medicare (Non-Cert)	2,416,403	2,480,912	2,539,537	2,563,833	2,744,032	180,199	7.03%
6241	Employee Insurance	29,070,181	28,818,925	33,099,983	32,295,762	31,884,717	(411,045)	-1.27%
6261	Workmens Comp Insurance	1,045,979	1,169,670	1,342,851	2,180,391	2,321,292	140,901	6.46%
6271	Unemployment Compensation	34,034	10,551	8,706	-	10,000	10,000	100.00%
6282	Uniforms	53,966	54,595	51,681	13,933	60,110	46,177	331.42%
6311	Instruction Services	1,397,055	1,696,375	1,696,685	1,608,819	1,667,604	58,785	3.65%
6312	Instr Program Imp Service	423,801	502,317	504,146	478,502	530,150	51,648	10.79%
6313	Pupil Services	27,042	39,650	49,806	8,958	50,000	41,042	458.16%
6314	Staff Services	90	400	-	-	-	-	
6315	Audit Services	30,000	30,000	65,000	81,529	72,000	(9,529)	-11.69%
6316	Data Processing Services	298,108	329,316	360,958	425,547	405,050	(20,497)	-4.82%
6317	Legal Services	209,178	199,952	226,782	134,995	250,000	115,005	85.19%
6318	Election Services	59,958	174,622	54,927	145,692	80,000	(65,692)	-45.09%
6319	Other Professional Services	1,042,574	933,484	662,885	376,670	580,893	204,223	54.22%
6331	Cleaning Services	2,785	2,298	925	3,864	2,155	(1,709)	-44.23%
6332	Repairs And Maintenance	2,640,461	3,114,451	3,636,410	5,168,770	7,249,538	2,080,768	40.26%
6333	Rentals- Land and Buildings	70,124	80,837	99,107	109,672	116,000	6,328	5.77%
6334	Rentals- Equipment	326,822	359,741	298,294	386,280	591,879	205,599	53.23%
6335	Water And Sewer	818,454	965,945	973,221	1,158,043	1,200,000	41,957	3.62%
6336	Trash Removal	201,585	244,775	272,196	250,641	279,100	28,459	11.35%
6339	Other Property Services	511,313	750,608	893,542	775,850	929,001	153,151	19.74%
6341	Contr Transp To-From Schl	784,722	903,763	954,519	721,684	750,000	28,316	3.92%
6342	Nonroute Contract Transp	276,901	308,762	208,745	462,503	376,354	(86,149)	-18.63%
6343	Admin Development	338,745	755,513	798,507	803,599	1,363,505	559,906	69.67%
6345	Mileage	177,606	187,950	194,169	209,548	252,251	42,703	20.38%
6349	Other Transp Services	-	-	-	543	-	(543)	-100.00%
6351	Property Insurance	1,095,507	1,255,021	1,629,437	1,792,205	1,908,771	116,566	6.50%
6352	Liability Insurance	402,139	1,079,130	1,449,793	1,523,168	1,622,236	99,068	6.50%
6353	Fidelity Bond Premium	100	100	190	188	200	12	6.38%
6361	Communication	657,400	518,932	532,519	528,100	806,067	277,967	52.64%
6362	Advertising	79,161	109,699	187,048	210,817	174,750	(36,067)	-17.11%
6363	Printing And Binding	103,748	109,532	132,382	118,323	151,523	33,200	28.06%
6366	Telephone- Long Distance	-	16	-	-	-	-	
6371	Dues And Memberships	289,213	322,331	379,961	479,597	442,683	(36,914)	-7.70%
6391	Other Purchased Services	6,278,597	6,882,602	6,521,009	7,633,697	7,338,239	(295,458)	-3.87%
6398	Other Expenses	1,479	447	1,205	-	-	-	

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY OBJECT GROUP

Worsening > 10%
Improving > 10%

OBJECT GROUP	DESCRIPTION	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	CHANGE $	CHANGE %
6410	General Supplies	8,514,595	8,383,655	8,272,889	7,834,857	8,800,665	965,808	12.33%
6412	Technology Related Supplies	3,092,133	2,756,169	2,788,872	1,346,437	1,132,784	(213,653)	-15.87%
6413	Non-Travel Meals And Food	636,712	709,964	759,053	932,237	1,004,809	72,572	7.78%
6419	Misc-Material and Supplies	10,995	11,596	10,212	1,562	15,528	13,966	894.11%
6431	Textbooks	1,131,607	2,874,124	3,483,761	6,174,958	3,171,282	(3,003,676)	-48.64%
6441	Library Books	559,568	300,219	329,523	314,171	595,000	280,829	89.39%
6451	Resource Materials	279,696	214,769	248,531	1,033,451	189,452	(843,999)	-81.67%
6461	Warehouse Inventory Adjustment	(33,114)	(21,109)	-	-	-	-	
6471	Food Supplies	2,549,707	2,598,832	2,528,073	2,588,809	3,086,514	497,705	19.23%
6473	Food Supplies Non-Program	545,414	722,686	709,248	836,652	902,364	65,712	7.85%
6481	Electric	4,108,588	4,207,960	4,574,215	5,162,101	4,985,000	(177,101)	-3.43%
6482	Gas- Natural	840,465	587,766	700,688	835,774	775,000	(60,774)	-7.27%
6486	Gasoline-Diesel	73,372	57,065	61,811	58,985	70,000	11,015	18.67%
6487	Diesel Fuel	305,110	194,129	155,436	120,243	179,000	58,757	48.87%
6489	Unleaded Gas	734,980	720,595	645,488	709,051	840,500	131,449	18.54%
6491	Other Sply-Matrl	7,744	10,068	9,810	12,540	11,000	(1,540)	-12.28%
6521	Buildings	1,787,004	4,365,085	1,678,253	3,888,238	14,853,900	10,965,662	282.02%
6531	Imp Other Than Buildings	2,038,063	1,433,865	3,385,239	5,227,188	6,299,264	1,072,076	20.51%
6541	Regular Equipment	5,321,434	7,820,533	15,846,205	23,718,174	22,048,361	(1,669,813)	-7.04%
6542	Equip- Instr Apparatus	306,160	442,360	420,750	295,751	364,120	68,369	23.12%
6543	Technology-Related Hardware	12,330	84,602	37,201	48,029	80,500	32,471	67.61%
6551	Vehicles (Except Buses)	567,836	308,847	333,669	489,630	565,550	75,920	15.51%
6552	Vehicles - School Buses	3,717,323	878,895	2,164,265	1,888,190	1,900,000	11,810	0.63%
6610	Redemption Of Principal	28,400,000	33,905,000	13,300,000	17,250,000	10,360,000	(6,890,000)	-39.94%
6621	Int-Serial Bonds	5,926,350	5,011,565	3,175,797	2,580,215	1,747,465	(832,750)	-32.27%
6623	Int-Lease-Purch Agrmnt	89,857	50,370	17,223	-	-	-	
6631	Paying Agent Fees	8,567	115,325	1,878	5,000	10,000	5,000	100.00%
	TOTAL	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 15,784,220**	**4.33%**

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY FUNCTION/PROGRAM

Worsening > 10%
Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	CHANGE $	CHANGE %
1111	Elementary	$ 56,407,283	$ 57,047,360	$ 58,203,070	$ 60,209,948	$ 58,151,658	$ (2,058,290)	-3.42%
1131	Middle/Junior High	30,949,655	33,000,731	35,628,798	36,383,507	35,560,154	(823,353)	-2.26%
1151	High School	43,756,371	45,443,099	49,221,071	49,153,526	50,448,629	1,295,103	2.63%
1191	Summer School	601,196	703,549	555,183	551,848	649,129	97,281	17.63%
1195	Virtual Instruction	685,369	388,785	424,565	591,750	479,172	(112,578)	-19.02%
1211	Gifted And Talented	5,091,298	5,009,747	5,456,640	5,644,728	5,990,716	345,988	6.13%
1221	Special Education	29,360	41,927	29,343	13,520	45,000	31,480	232.84%
1251	Supplemental Instruction	569,893	678,404	516,781	417,234	499,300	82,066	19.67%
1271	Bilingual	2,233,518	2,361,158	2,694,575	2,667,518	2,911,193	243,675	9.13%
1281	Early Childhood-Special Ed	6,526,127	6,919,018	7,827,110	8,007,023	8,467,849	460,826	5.76%
1321	Business Education	27,189	33,009	31,608	6,773	32,000	25,227	372.46%
1331	Family and Consumer Sciences	15,655	8,383	45,295	42,290	60,500	18,210	43.06%
1341	Health Sciences Education	57,330	70,326	63,622	76,117	62,500	(13,617)	-17.89%
1361	Skilled Technical Sciences Ed	3,853	7,981	-	4,907	-	(4,907)	-100.00%
1371	Technology and Engineering	176,897	149,692	142,518	81,087	117,500	36,413	44.91%
1411	Student Activities	7,465,871	8,088,015	7,952,020	9,201,035	8,866,249	(334,786)	-3.64%
1421	School-Sponsored Athletic	2,176,690	2,276,912	2,481,880	2,757,012	3,185,989	428,977	15.56%
1611	Adult Basic Education	-	170	-	-	-	-	
1911	Tuition To Other Districts In	121,149	140,687	162,197	123,035	144,500	21,465	17.45%
1941	Contracted Education Services	619,935	656,417	626,044	670,000	650,000	(20,000)	-2.99%
2111	Attendance & Social Work	234,586	345,018	359,010	417,965	360,719	(57,246)	-13.70%
2113	Social Work Services	1,616,150	1,767,160	1,940,946	2,053,375	2,151,368	97,993	4.77%
2122	Counseling Services	5,488,372	5,769,529	5,845,999	5,967,195	6,287,412	320,217	5.37%
2123	Appraisal Services	454,474	454,744	407,674	327,203	566,552	239,349	73.15%
2124	Information Services	-	98,589	104,488	107,449	111,441	3,992	3.72%
2125	Record Maintenance Services	525,215	533,883	577,345	530,559	544,227	13,668	2.58%
2126	Placement Services	-	25	123	82	200	118	143.90%
2131	Health Services Area Direction	73,411	112,913	81,967	81,242	84,189	2,947	3.63%
2132	Medical Services	419,206	352,916	113,634	-	-	-	
2134	Nursing Services	3,032,802	3,159,504	3,415,815	3,428,911	3,592,962	164,051	4.78%
2139	Other Health Services	-	-	-	-	1,000	1,000	100.00%
2141	Psychological Srvcs Direction	700,340	776,429	341,784	821,915	855,148	33,233	4.04%
2142	Psychological Services	11,081	11,318	353,822	4,924	12,460	7,536	153.05%
2152	Speech Pathology Audiology	87,414	149,870	94,341	163,424	114,300	(49,124)	-30.06%
2162	Occupational Therapy Services	19,789	2,106	2,787	3,618	3,700	82	2.27%
2172	Physical Therapy Services	1,292	199,285	209,772	29,037	201,300	172,263	593.25%
2191	Other Support Services Student	6,338	8,330	19,824	167,261	167,249	(12)	-0.01%
2211	Impr Inst Area Direction	896,858	908,150	901,702	862,672	980,546	117,874	13.66%
2212	Instruction - Curriculum Dev	7,826,701	7,378,740	7,610,342	14,045,076	12,584,179	(1,460,897)	-10.40%
2213	Instructional Staff Training	971,303	1,171,218	945,385	823,423	959,988	136,565	16.59%
2214	Professional Development	535,973	575,916	712,261	851,158	976,280	125,122	14.70%
2222	School Library Services	3,327,167	2,979,040	3,283,226	3,405,794	3,724,707	318,913	9.36%
2223	Audiovisual Services	-	139	-	-	-	-	
2225	Instruction-Related Technology	2,597,798	3,788,419	4,336,726	4,618,692	3,557,056	(1,061,636)	-22.99%
2311	Board Of Education Services	392,505	545,783	456,290	483,012	642,050	159,038	32.93%
2321	Office Of The Superintendent	4,059,968	5,504,198	6,633,947	6,401,388	6,720,452	319,064	4.98%
2323	Staff Relations-Negotiations	194	2,470	9,701	2,098	3,250	1,152	54.91%
2329	Other Executive Admin Services	23,617	15,920	16,994	15,981	18,750	2,769	17.33%
2331	Administrative Tech Services	461,351	-	-	61,828	-	(61,828)	-100.00%
2411	Office Of The Principal	17,181,079	16,762,233	17,609,671	17,877,034	18,586,733	709,699	3.97%
2511	Business Support Direction	-	900	-	-	-	-	
2521	Fiscal Services Area Direction	1,129,701	1,638,018	1,198,163	1,332,319	1,378,319	46,000	3.45%
2523	Receiving and Disbursing Funds	31,026	30,900	52,747	39,527	58,400	18,873	47.75%
2524	Payroll Services	76,413	72,227	86,804	78,921	87,700	8,779	11.12%
2541	Operation-Maintenance of Plant	1,268,939	1,287,323	1,384,409	1,397,405	1,432,356	34,951	2.50%
2542	Care and Upkeep Of Buildings	21,403,391	21,448,995	25,166,783	26,611,846	29,812,381	3,200,535	12.03%
2543	Care and Upkeep Of Grounds	1,686,262	1,707,877	1,585,263	1,653,932	1,889,261	235,329	14.23%
2544	Care Upkeep Of Equipment	3,829,081	4,230,186	3,462,735	3,428,142	3,882,431	454,289	13.25%
2545	Vehicle Servicing - Non Buses	384,511	323,913	331,808	397,229	387,412	(9,817)	-2.47%
2546	Security Services	1,354,259	1,776,213	2,802,795	2,966,826	2,394,716	(572,110)	-19.28%
2551	Contracted Pupil Trnsp	277,461	310,962	208,745	-	-	-	
2552	Pupil Transportation Dist Own	11,091,404	8,431,515	9,734,948	9,444,448	10,048,228	603,780	6.39%
2555	Non-Hcap Trnsp To Other SD	784,773	903,763	954,519	734,261	750,000	15,739	2.14%
2558	Non-Allowable Transp Expenses	1,405	-	-	-	-	-	
2559	ECSE Transport Services	426,645	489,740	473,292	460,631	696,900	236,269	51.29%
2561	Food Services Area Direction	896,405	1,379,796	3,134,614	2,442,835	930,441	(1,512,394)	-61.91%
2562	Food Prep-Dispensing	6,899,112	7,474,523	7,542,619	7,808,258	9,129,296	1,321,038	16.92%

ROCKWOOD R-VI SCHOOL DISTRICT
EXPENSE BY FUNCTION/PROGRAM

Worsening > 10%
Improving > 10%

CODE	FUNCTION/PROGRAM	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	CHANGE $	CHANGE %
2572	Purchasing Services	425,591	453,440	475,512	520,016	548,529	28,513	5.48%
2573	Warehouse-Distributing	497,436	467,298	522,238	524,982	601,191	76,209	14.52%
2574	Printing-Publishing	52,518	53,967	59,145	61,455	61,000	(455)	-0.74%
2631	Information Services Direction	806,576	772,667	1,076,199	1,049,372	971,766	(77,606)	-7.40%
2632	Internal information	102,630	124,716	103,370	101,918	113,248	11,330	11.12%
2633	Public Information	195,549	225,786	300,487	344,893	353,846	8,953	2.60%
2639	Other Information Services	27,877	20,780	15,966	24,223	37,400	13,177	54.40%
2642	Recruitment and Placement	146,880	92,480	81,252	80,117	88,128	8,011	10.00%
2643	Human Resource Services	1,482,168	1,373,248	1,446,856	1,449,679	1,500,914	51,235	3.53%
2645	Health Services	1,823	2,950	3,637	9	1,200	1,191	########
2649	Other Staff Services	35,188	11,117	9,360	622	11,250	10,628	1708.68%
2661	Data Processing Direction	1,723	1,888	1,426	3,245	11,150	7,905	243.61%
2664	Operations Services	649,281	679,660	640,301	703,133	844,264	141,131	20.07%
2669	Other Data-Processing Services	741,381	645,059	692,739	754,158	977,147	222,989	29.57%
3211	Community Rec Srvc Direction	4,005,559	4,585,292	4,953,495	5,959,352	5,233,213	(726,139)	-12.18%
3311	Civic Services	205,956	135,184	192,271	67,302	128,678	61,376	91.19%
3511	Early Childhood Program	3,726,897	4,113,594	4,258,549	4,472,139	4,564,310	92,171	2.06%
3611	Homeless and Other Disadvantage	458	7,703	1,763	674	3,000	2,326	345.10%
3711	Non-Public Student Services	82,090	35,448	19,544	12,433	25,800	13,367	107.51%
3811	Custody and Care of Children	317,517	227,968	140,037	158,046	265,474	107,428	67.97%
3812	Afterschool Program	4,877,527	4,874,549	5,295,546	5,231,875	5,746,862	514,987	9.84%
3911	Other Community Services	2,059,690	3,607,958	2,208,040	2,680,614	2,733,902	53,288	1.99%
3912	Parental Involvement	10,579	7,749	5,674	1,084	19,000	17,916	1652.77%
4031	Arch-Eng-Legal-Bond Sale	73,513	5,308	-	-	-	-	
4051	Building Acq-Const-Impr	7,470,274	8,961,152	9,816,888	21,346,867	40,152,563	18,805,696	88.10%
5111	Principal-Bonded Indebtedness	28,400,000	33,905,000	13,300,000	17,250,000	10,360,000	(6,890,000)	-39.94%
5211	Int-Bonded Indebtedness	5,926,350	5,011,565	3,175,797	2,580,215	1,747,465	(832,750)	-32.27%
5231	Interest - Lease Purchase	89,857	50,370	17,223	-	-	-	
5311	Fees - Bonded Indebtedness	8,567	115,325	1,878	5,000	10,000	5,000	100.00%
	TOTAL	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 15,784,220**	**4.33%**



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 FORECAST METHODOLOGY

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.

After experiencing a growth in enrollment that led to a recent high of 21,026 students in 2015/16, the District has been in a gradual enrollment decline. To help us understand the enrollment trend, we engaged with a third party to develop and analyze demographic data relevant to the district's facility planning efforts. Their report was based on enrollment data and factors during the 2024/25 school year and released in June 2025 for the purpose of identifying and informing the District of the demographic trends occurring within the community, how these trends may affect future student populations, and to assist in illustrating facility adjustments that may be necessary to accommodate the potential student population shifts, to assist the District in evaluating future site requirements and the need for potential attendance area changes.

Included in their report was a ten-year enrollment projection based on methods and key factors such as:

- Residence-based: forecasts based on where students reside and where they are assigned to attend school
- Modified Cohort: demographic factors and student residential location
- Birth rates: correlating to the district boundary
- Student mobility factors: increase or decrease in the movement of students within and out of the district's boundary's existing housing
- Student Yield Factors (SYF): how many additional students will be generated from new construction within the district
- Planned residential development: data collected to determine the number of new residential units that will be built over the time of the enrollment forecasting
- Student information: verifying accuracy of student data to ensure student density maps and attendance matrices are correct

Findings from the report specific to Rockwood and how they influenced our enrollment projections include:

- Birth rates ranged from 0.867 in 2025/26 to 0.920 in 2034/35 and will lead to small incoming kindergarten cohorts
- Rockwood has relatively high mobility for lower grades in most attendance areas before slightly decreasing overall in some of the upper grades
- SYF for single family detached homes is 0.434 and for apartments is 0.169
- There are 15 active projects in four high school attendance areas totaling 1,384 units to be included in the forecasting (46% in the Eureka Attendance Area)

Here are the key takeaways from this enrollment forecasting analysis:

- Net gains from student movement (mobility) in early elementary grades in established neighborhoods which is not sufficient to counteract the overall downward trend across the district
- Birth rates are trending downward falling below national trend
- For new single-family homes being built, 43% of them are expected to have school-aged children
- Overall, the student population for the District is projected to decrease by 7.65%

The results of the enrollment forecasting report are included in our budget book and the District has access to the same software our consultants utilized in the preparation of their report. The software will be updated with live census data on a routine basis and it is the intention for the District to update the software on an annual basis with student information based on the September membership cycle. With updated information, we expect our enrollment trends to change on an annual basis and District management will utilize the results to assist with staffing and facility planning.

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL ENROLLMENT - HISTORIC

	HISTORY							
Grade	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
K	1,363	1,268	1,153	1,312	1,170	1,153	1,121	1,081
1	1,403	1,454	1,206	1,293	1,351	1,196	1,181	1,142
2	1,395	1,456	1,385	1,298	1,345	1,378	1,208	1,213
3	1,500	1,446	1,435	1,493	1,352	1,353	1,410	1,248
4	1,508	1,564	1,408	1,487	1,510	1,376	1,359	1,434
5	1,518	1,535	1,539	1,487	1,524	1,501	1,389	1,366
SSD	92	92	93	85	99	100	109	118
Subtotal K-5	**8,779**	**8,815**	**8,219**	**8,455**	**8,351**	**8,057**	**7,777**	**7,602**
6	1,575	1,586	1,563	1,577	1,495	1,507	1,505	1,406
7	1,594	1,625	1,581	1,582	1,577	1,508	1,507	1,492
8	1,714	1,632	1,626	1,580	1,586	1,574	1,517	1,511
SSD	81	70	72	76	86	86	73	83
Subtotal 6-8	**4,964**	**4,913**	**4,842**	**4,815**	**4,744**	**4,675**	**4,602**	**4,492**
9	1,810	1,832	1,706	1,683	1,586	1,626	1,562	1,519
10	1,735	1,772	1,786	1,678	1,656	1,610	1,645	1,592
11	1,722	1,718	1,735	1,776	1,668	1,656	1,602	1,643
12	1,667	1,759	1,743	1,792	1,800	1,695	1,654	1,623
SSD	117	103	94	87	81	83	93	95
Subtotal 9-12	**7,051**	**7,184**	**7,064**	**7,016**	**6,791**	**6,670**	**6,556**	**6,472**
Grand Total	**20,794**	**20,912**	**20,125**	**20,286**	**19,886**	**19,402**	**18,935**	**18,566**

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

ROCKWOOD R-VI SCHOOL DISTRICT
TOTAL ENROLLMENT FORECAST

SCHOOL	2024/25 Actual Enroll.	2025/26 Actual Enroll.	2026/27 Forecast Enroll.	2027/28 Forecast Enroll.	2028/29 Forecast Enroll.	2029/30 Forecast Enroll.
BABLER	406	402	393	372	364	359
BALLWIN	423	402	416	415	419	411
BLEVINS	373	365	345	332	332	337
BOWLES	264	267	287	287	272	278
CHESTERFIELD	387	406	373	363	355	337
ELLISVILLE	475	460	462	426	405	394
EUREKA	518	520	541	532	528	517
FAIRWAY	345	326	319	294	289	283
GEGGIE	621	612	579	543	538	531
GREEN PINES	422	402	401	396	390	391
KEHRS MILL	551	531	503	467	454	441
KELLISON	345	360	316	301	298	289
POND	380	353	332	327	320	315
RIDGE MEADOWS	267	260	253	238	230	230
STANTON	302	274	257	249	244	238
UTHOFF VALLEY	416	387	410	413	420	415
WESTRIDGE	395	394	363	360	356	349
WILD HORSE	464	475	445	437	445	441
WOERTHER	423	406	390	369	362	360
TOTAL ELEMENTARY	**7,777**	**7,602**	**7,385**	**7,121**	**7,021**	**6,916**
CRESTVIEW	1,094	1,080	1,049	1,066	1,038	1,003
LASALLE	927	886	917	924	899	855
ROCKWOOD SOUTH	816	745	747	717	712	679
ROCKWOOD VALLEY	643	616	611	590	568	583
SELVIDGE	584	584	551	554	516	519
WILDWOOD	538	581	531	526	528	523
TOTAL MIDDLE	**4,602**	**4,492**	**4,406**	**4,377**	**4,261**	**4,162**
EUREKA	1,586	1,528	1,582	1,593	1,572	1,584
LAFAYETTE	1,673	1,668	1,580	1,572	1,540	1,519
MARQUETTE	2,099	2,091	2,120	2,047	2,027	2,006
ROCKWOOD SUMMIT	1,198	1,185	1,139	1,124	1,078	1,018
TOTAL HIGH	**6,556**	**6,472**	**6,421**	**6,336**	**6,217**	**6,127**
GRAND TOTAL SCHOOLS	**18,935**	**18,566**	**18,212**	**17,834**	**17,499**	**17,205**

ROCKWOOD R-VI SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2026/27

REVENUE

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
REVENUE								
Incidental Fund	$ 89,778,958	$ 90,165,123	$ 92,948,803	$ 107,025,499	$ 104,215,679	$ 99,682,749	$ 99,488,813	$ 99,300,441
Child Nutrition Services	10,318,085	10,107,566	9,048,732	9,125,646	9,513,506	10,203,238	10,560,351	10,824,366
Student Activities	4,411,930	4,576,001	4,624,181	4,802,571	4,874,610	4,947,729	5,021,945	5,097,274
Other Activities	27,607	51,648	21,144	22,250	22,250	22,250	22,250	22,250
Community Education	14,340,687	14,824,744	15,923,789	16,812,980	16,995,519	17,377,358	17,724,907	17,990,780
GENERAL FUNDS	**118,877,267**	**119,725,081**	**122,566,648**	**137,788,946**	**135,621,564**	**132,233,324**	**132,818,266**	**133,235,111**
TEACHERS FUND	**170,545,229**	**180,622,446**	**177,129,267**	**179,541,444**	**176,917,057**	**184,213,607**	**185,406,325**	**189,229,052**
Building Fund	9,130,181	10,956,401	9,419,966	5,402,047	5,451,881	5,544,935	5,626,635	5,726,794
Prop 3 Fund	-	-	19,285,081	30,677,962	31,341,427	32,109,234	32,734,656	33,530,510
Capital Projects (Bond Issue)	181,016	16,590	-	-	-	-	-	-
BUILDING FUNDS	**9,311,196**	**10,972,992**	**28,705,047**	**36,080,009**	**36,793,308**	**37,654,169**	**38,361,291**	**39,257,304**
DEBT SERVICE FUND	**32,702,955**	**37,061,881**	**18,475,971**	**8,885,889**	**8,905,127**	**8,999,973**	**9,134,265**	**9,451,466**
TOTAL ALL FUNDS	**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**	**$ 363,101,073**	**$ 365,720,147**	**$ 371,172,933**

EXPENDITURES

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
EXPENDITURES								
Incidental Fund	$ 81,442,083	$ 86,181,345	$ 92,560,140	$ 100,088,211	$ 103,793,204	$ 105,384,103	$ 106,591,767	$ 107,829,320
Child Nutrition Services	7,539,362	8,154,655	8,269,528	8,569,736	10,059,237	10,234,743	10,437,936	10,645,203
Student Activities	4,099,391	4,333,643	4,244,352	4,473,034	4,540,130	4,630,933	4,723,554	4,818,024
Other Activities	22,300	13,666	13,635	22,400	18,650	19,023	19,403	19,791
Community Education	13,556,979	14,134,023	15,051,721	16,384,023	16,392,304	16,554,701	16,885,801	17,223,512
GENERAL FUNDS	**106,660,116**	**112,817,332**	**120,139,376**	**129,537,404**	**134,803,525**	**136,823,503**	**138,658,461**	**140,535,850**
TEACHERS FUND	**167,586,826**	**171,241,505**	**174,883,481**	**179,452,826**	**187,289,112**	**190,266,895**	**192,596,265**	**194,497,385**
Building Fund	9,677,095	12,960,395	10,521,946	7,000,230	5,812,610	5,124,862	5,342,359	5,565,352
Prop 3 Fund	-	-	13,360,859	28,509,502	40,096,685	32,050,000	32,650,000	33,525,000
Capital Projects (Bond Issue)	4,162,912	2,530,458	-	-	-	-	-	-
BUILDING FUNDS	**13,840,007**	**15,490,853**	**23,882,805**	**35,509,732**	**45,909,295**	**37,174,862**	**37,992,359**	**39,090,352**
DEBT SERVICE FUND	**34,334,918**	**38,925,594**	**16,477,675**	**19,835,215**	**12,117,465**	**8,148,353**	**8,257,553**	**5,146,023**
TOTAL ALL FUNDS	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 372,413,613**	**$ 377,504,638**	**$ 379,269,610**
ENDING FUND BALANCE	**$ 124,262,306**	**$ 134,169,423**	**$ 145,663,019**	**$ 143,624,130**	**$ 121,741,789**	**$ 112,429,249**	**$ 100,644,758**	**$ 92,548,081**

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

	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30
REVENUES								
Local Sources								
Property Taxes	$ 205,288,597	$ 219,428,048	$ 222,699,045	$ 237,620,149	$ 242,860,233	$ 248,963,829	$ 253,593,421	$ 259,582,660
Sales Taxes	24,906,738	25,616,179	25,303,999	25,219,058	24,054,975	24,143,968	24,550,993	24,954,860
All Other Local	38,821,984	40,542,190	41,197,079	40,038,207	38,288,824	38,036,989	37,913,444	37,770,368
County Sources	4,196,065	4,222,318	3,852,799	3,696,236	3,931,723	3,896,010	3,856,920	3,820,559
State Sources								
Foundation Formula	35,139,309	35,297,100	33,142,799	34,908,384	32,920,977	31,715,059	29,046,100	28,007,902
All Other State	12,643,954	14,108,190	14,604,305	16,651,948	11,983,466	12,015,690	12,242,873	12,465,574
Federal Sources	9,485,309	9,056,631	5,018,996	3,526,220	3,568,889	3,701,271	3,806,990	3,861,494
Revenues	**330,481,956**	**348,270,656**	**345,819,021**	**361,660,202**	**357,609,087**	**362,472,816**	**365,010,741**	**370,463,417**
Bond Issue	-	-	-	-	-	-	-	-
Other Non Current	168,254	76,559	88,799	150,000	150,000	200,000	200,000	200,000
Other Sources	786,438	35,184	969,113	486,086	477,969	428,257	509,406	509,516
TOTAL REVENUE	**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**	**$ 363,101,073**	**$ 365,720,147**	**$ 371,172,933**
EXPENDITURES								
Salaries	$ 173,748,162	$ 178,689,283	$ 182,729,616	$ 189,454,691	$ 198,970,666	$ 201,593,811	$ 203,828,413	$ 205,767,929
Benefits	58,596,540	59,182,501	64,231,261	65,930,439	67,970,724	69,369,049	70,633,260	71,797,265
Purchased Services	18,544,668	21,858,567	22,784,369	25,597,804	29,189,949	29,697,455	30,023,354	30,353,812
Supplies	23,357,573	24,328,487	25,277,610	27,961,828	25,758,898	26,225,559	26,561,085	26,901,443
Capital/ Lease Payment	13,840,007	15,384,556	23,882,805	35,555,200	46,111,695	37,379,386	38,200,973	39,303,138
Debt Service	34,334,918	39,031,890	16,477,675	19,835,215	12,117,465	8,148,353	8,257,553	5,146,023
TOTAL EXPENDITURES	**$ 322,421,866**	**$ 338,475,283**	**$ 335,383,337**	**$ 364,335,177**	**$ 380,119,397**	**$ 372,413,613**	**$ 377,504,638**	**$ 379,269,610**
ENDING FUND BALANCE	**$ 124,262,306**	**$ 134,169,423**	**$ 145,663,019**	**$ 143,624,130**	**$ 121,741,789**	**$ 112,429,249**	**$ 100,644,758**	**$ 92,548,081**

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2026/27

SOURCE	OBJECT CODE	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
LOCAL SOURCES						
Current Taxes	5111	$ 188,148,070	$ 203,844,953	$ 204,246,459	$ 220,457,710	$ 222,338,020
Delinquent Taxes	5112	1,045,285	(1,684,205)	646,786	(2,325,675)	424,039
Sales Taxes	5113	24,906,738	25,616,179	25,303,999	25,219,058	24,054,975
Financial Institution Tax	5114	307,097	207,938	64,896	75,000	75,000
M&M Surtaxes	5115	15,664,518	16,872,006	17,569,453	19,224,868	19,833,245
In Lieu Of Tax	5116	123,626	187,357	171,451	188,246	189,929
Day Tuition	5121	262,178	359,767	252,564	225,000	250,000
Investment Earnings	5141	5,158,180	8,108,215	7,798,706	5,564,886	4,404,210
CNS Pupil Sales	5151	4,229,361	3,943,308	3,634,606	3,544,309	3,439,266
CNS Adult Sales	5161	62,205	63,858	60,725	56,006	76,031
CNS Non Program	5165	2,866,318	3,362,257	3,424,302	3,636,549	3,987,077
Admissions	5171	126,771	127,300	121,107	127,300	131,119
Enterprise Activities	5174	39,688	29,208	28,564	850	850
Student Activities	5179	4,552,011	4,691,674	4,704,192	4,977,571	5,049,610
Community Services	5180	13,749,719	13,933,631	15,786,022	16,637,966	16,809,856
Gifts	5192	-	-	50,000	-	-
Grants	5193	1,500	-	-	-	-
VICC Cost Of Educ Reimb	5197	6,845,345	4,821,654	4,577,190	4,397,106	3,135,742
Miscellaneous Local Rev	5191,4,5,6,8,9	928,707	1,101,318	759,100	870,664	1,005,063
TOTAL LOCAL SOURCES		**$ 269,017,319**	**$ 285,586,417**	**$ 289,200,123**	**$ 302,877,414**	**$ 305,204,032**
COUNTY SOURCES						
Fines, Forfeit and Escheat	5211	208,166	276,802	317,534	196,325	221,816
State Assessed Util	5221	3,983,373	3,945,516	3,535,265	3,499,911	3,709,907
County Stock Insur Fund	5222	4,526	-	-	-	-
TOTAL COUNTY SOURCES		**$ 4,196,065**	**$ 4,222,318**	**$ 3,852,799**	**$ 3,696,236**	**$ 3,931,723**
STATE SOURCES						
Foundation Formula	5311	27,192,470	27,064,826	22,738,446	25,178,707	23,338,105
Transportation	5312	4,721,074	5,094,166	5,748,571	5,451,372	2,164,516
ECSE-State And Homebound	5313-5314	6,437,052	7,005,656	7,634,016	9,844,621	8,514,276
Classroom Trust Fund	5319	7,946,840	8,232,275	10,404,352	9,729,677	9,582,872
Educ Screening Prog	5324	833,809	952,791	994,691	970,000	989,400
Vocational Terch Aid	5332	108,867	102,491	85,990	100,000	100,000
Food Service - State	5333	46,267	41,546	43,617	37,379	43,274
Evidence-Based Reading Grant	5342	-	37,700	-	-	-
Resid. Placement Excess	5369	15,421	30,531	25,488	30,000	30,000
Other State Revenue	5397	481,465	843,309	71,933	218,576	142,000
TOTAL STATE SOURCES		**$ 47,783,264**	**$ 49,405,291**	**$ 47,747,104**	**$ 51,560,332**	**$ 44,904,443**
FEDERAL SOURCES						
ROTC Reimbursement	5418	104,847	143,099	173,678	130,000	105,800
Medicaid	5412	180,004	181,373	188,483	180,000	180,000
ARP - ESSER III	5422	2,787,532	3,866,358	1,249,109	-	-
CRRSA - ESSER II	5423	1,639,803	419,625	-	-	-
CARES - ESSER	5424	14,734	-	-	-	-
CARES - GEER	5425	1,774	-	-	-	-
CRRSA - GEER II	5426	-	46,689	-	-	-
Voc. Ed. Carl Perkins	5427	188,011	176,222	190,078	106,319	60,000
ECSE-Federal	5442	90,002	80,217	78,514	78,514	70,000
ARP - IDEA ECSE	5443	56,085	11,458	-	-	-
Food Service - Federal	5445-5446	3,016,093	2,677,451	1,880,775	1,835,141	1,963,889
Title I	5451	785,510	900,850	749,059	743,100	770,000

ROCKWOOD R-VI SCHOOL DISTRICT
SCHEDULE OF REVENUES ANNUAL ACTUAL COMPARISON
2026/27

SOURCE	OBJECT CODE	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27
Title IV	5461	77,185	62,987	60,983	-	-
Title III Eng. Lang. Acq	5462	90,640	75,135	123,045	123,045	125,000
Title II Classroom Size Reduction	5465	312,908	305,351	280,333	269,561	255,000
Title Ii D ARRA	5468	-	671	44,390	-	-
Other Fed	5497	140,180	109,147	550	60,540	39,200
TOTAL FEDERAL SOURCES		**$ 9,485,309**	**$ 9,056,631**	**$ 5,018,996**	**$ 3,526,220**	**$ 3,568,889**
TOTAL REVENUES		**$ 330,481,956**	**$ 348,270,656**	**$ 345,819,021**	**$ 361,660,202**	**$ 357,609,087**
OTHER REVENUE SOURCES						
Other Non-Current Sources	5650-99	62,035	35,184	474,256	36,086	27,969
Area Voc/Cont Ed Serv	5811, 5820-30	724,403	-	494,857	450,000	450,000
Transportation	5841,5842	168,254	76,559	88,799	150,000	150,000
TOTAL OTHER REVENUE SOURCES		**$ 954,692**	**$ 111,743**	**$ 1,057,912**	**$ 636,086**	**$ 627,969**
****TOTAL ALL SOURCES****		**$ 331,436,647**	**$ 348,382,400**	**$ 346,876,933**	**$ 362,296,288**	**$ 358,237,056**

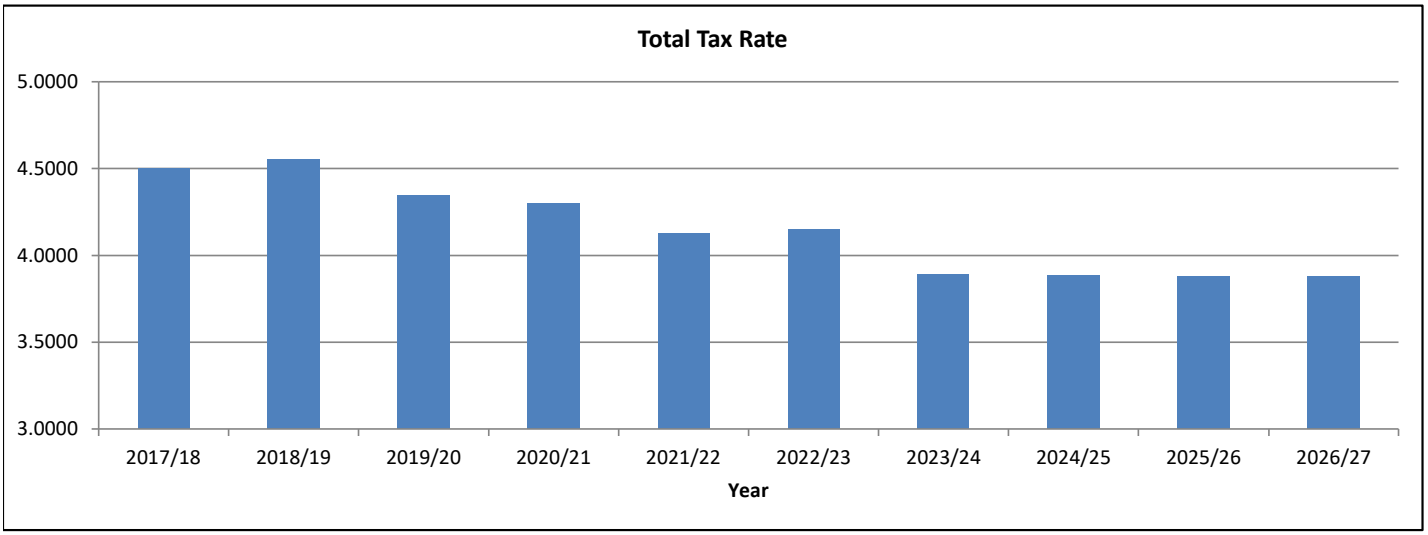


TAXES & ASSESSED VALUATION

ROCKWOOD SCHOOL DISTRICT

ROCKWOOD R-VI SCHOOL DISTRICT
ANALYSIS OF TOTAL TAX RATE

FUND	ACTUAL									BUDGET
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
General Fund	1.6015	1.6193	1.5062	1.5951	1.5157	1.4975	1.2967	1.3236	1.4753	1.4571
Special Revenue Fund	2.1500	2.1846	2.1201	1.9834	1.8895	1.8908	1.8340	1.7990	1.6463	1.6629
Capital Project Fund	0.0700	0.0700	0.0400	0.0400	0.0400	0.0800	0.0800	0.4400	0.6200	0.6200
Debt Service Fund	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.3200	0.1400	0.1400
Total Adjusted Tax Rate	**4.5015**	**4.5539**	**4.3463**	**4.2985**	**4.1252**	**4.1483**	**3.8907**	**3.8826**	**3.8816**	**3.8800**



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 2026/27 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 2026 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.

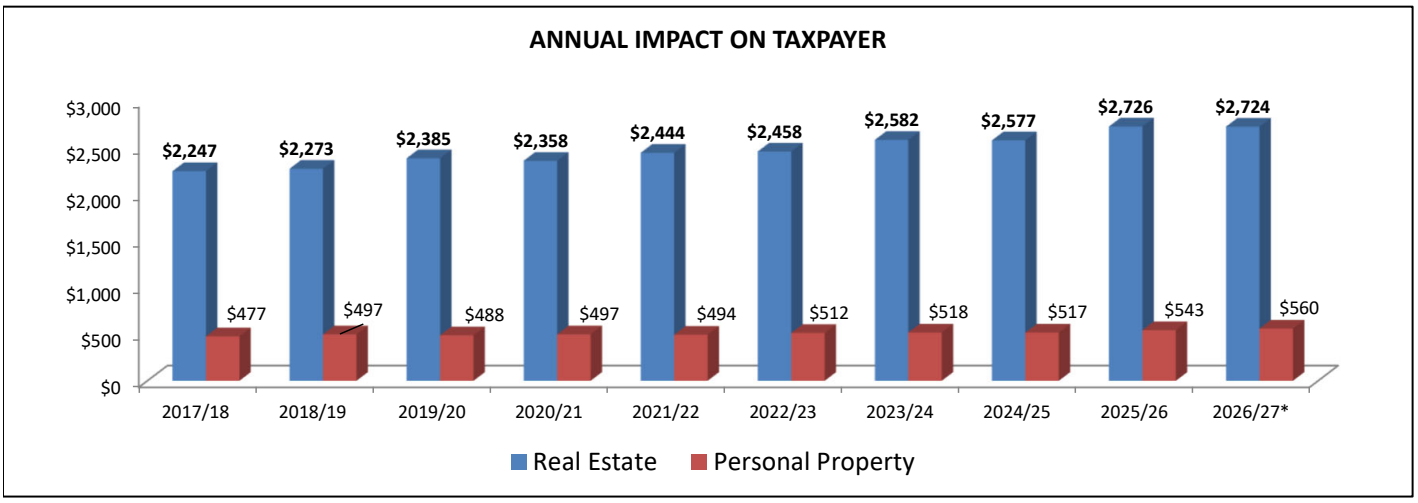
Property owners (both Real Estate and Personal Property) are taxed by the various taxing authorities (including the school district) in their county of residence. Tax levy rates (so much per $100 of assessed valuations) are set by the taxing authorities according the State law. Assessed valuations are 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	3.8816	**$2,726**	42,428	14,001	3.8816	**$543**	**$3,269**	**5.6%**
2026/27*	369,562	70,217	3.8800	**$2,724**	43,701	14,421	3.8800	**$560**	**$3,284**	**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 2025/26

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

District		
Hazelwood	$	5.4070
Riverview Gardens		5.4026
Maplewood-Richmond Heights		5.1687
Normandy Schools Collaborative		5.0753
Jennings		4.8935
Hancock Place		4.8374
Affton 101		4.5418
Ferguson-Florissant R-II		4.5265
Pattonville R-III		4.3735
Valley Park		4.3177
Brentwood		4.3087
Ritenour		4.2677
University City		4.2156
Webster Groves		3.9604
Clayton		3.9405
Rockwood R-VI		3.8816
Lindbergh Schools		3.7955
Bayless		3.7647
Mehlville R-IX		3.7016
Ladue		3.6596
Parkway C-2		3.6332
Kirkwood R-VII		3.5808
Average St. Louis County	**$**	**4.3297**

* Source: DESE FY 25 Data

ANALYSIS OF ST. LOUIS COUNTY
OPERATING TAX LEVY 2025/26

***Rockwood's operating tax levy ranks 8th of 22**

District		
Maplewood-Richmond Heights	$	4.3187
Riverview Gardens		4.2634
Ferguson-Florissant R-II		4.2595
Hazelwood		4.1670
Affton 101		4.0518
Jennings		3.9035
Pattonville R-III		3.8835
Rockwood R-VI		3.7416
Hancock Place		3.6174
Mehlville R-IX		3.5816
University City		3.4776
Clayton		3.4295
Ritenour		3.4277
Brentwood		3.4097
Webster Groves		3.3905
Valley Park		3.3767
Kirkwood R-VII		3.3108
Normandy Schools Collaborative		3.2753
Parkway C-2		3.1432
Bayless		3.1327
Lindbergh Schools		2.9625
Ladue		2.7996
Average St. Louis County	$	3.5874

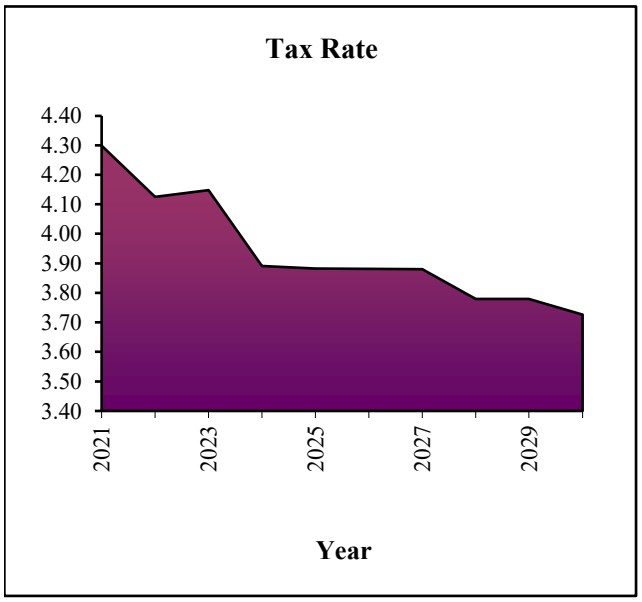
* Source: DESE FY 25 Data; includes Capital Projects Fund

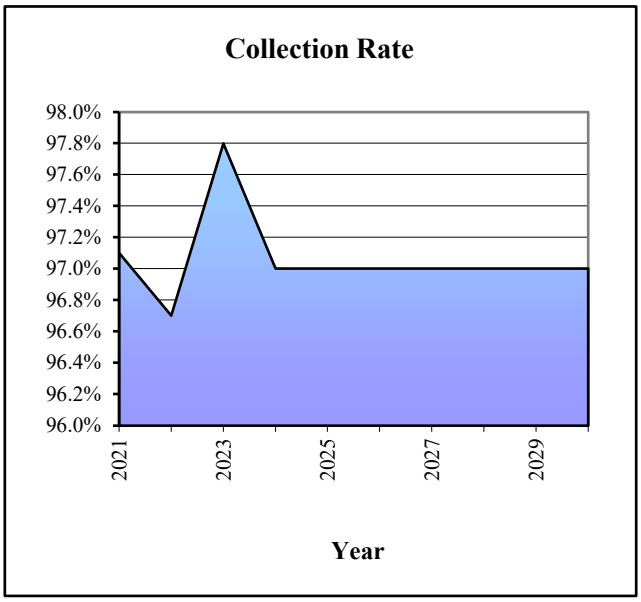
ROCKWOOD R-VI SCHOOL DISTRICT

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

Fiscal Year	Tax Rate	Collection Rate
2021	4.2985	97.1%
2022	4.1252	96.7%
2023	4.1483	97.8%
2024	3.8907	97.1%
2025	3.8826	97.1%
2026	3.8816	* 95.0%
2027	* 3.8800	* 95.0%
2028	* 3.7793	* 95.0%
2029	* 3.7795	* 95.0%
2030	* 3.7261	* 95.0%

* Estimated





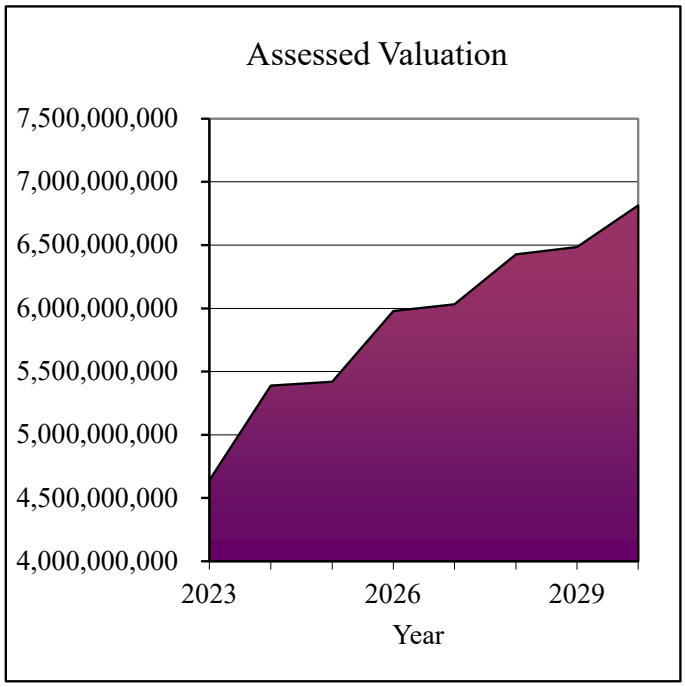
ROCKWOOD R-VI SCHOOL DISTRICT
ASSESSED VALUATIONS

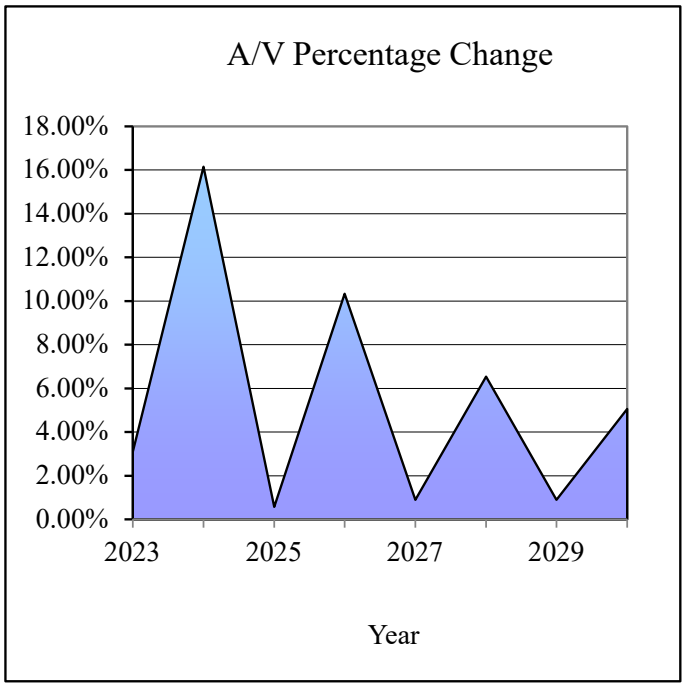
As established by the county assessor based on market value

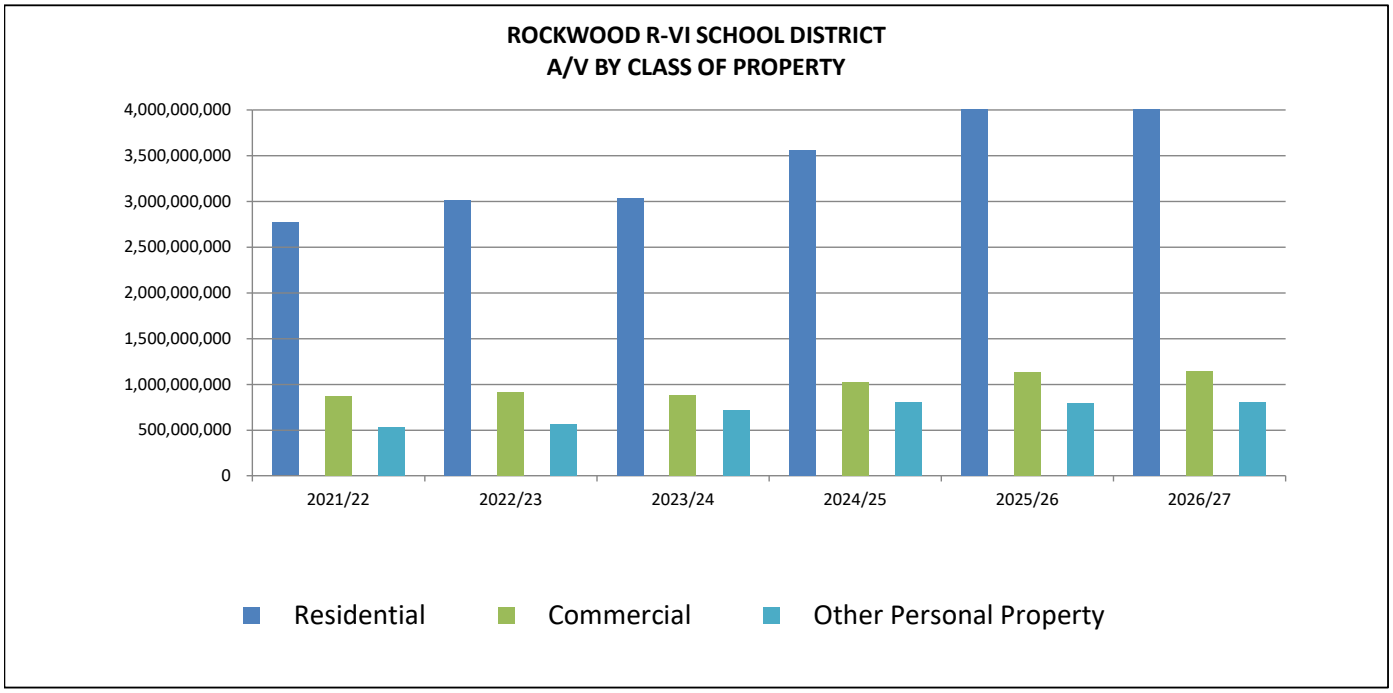
	Fiscal Year	Assessed Valuation	% of Change
Actual	2023	4,639,005,137	3.10%
Actual	2024	5,388,208,735	16.15%
Actual	2025	5,418,871,115	0.57%
Actual	2026	5,978,481,760	10.33%
* Budget	2027	6,031,959,307	0.89%
* Forecast	2028	6,426,017,021	6.53%
* Forecast	2029	6,483,851,107	0.90%
* Forecast	2030	6,811,914,726	5.06%

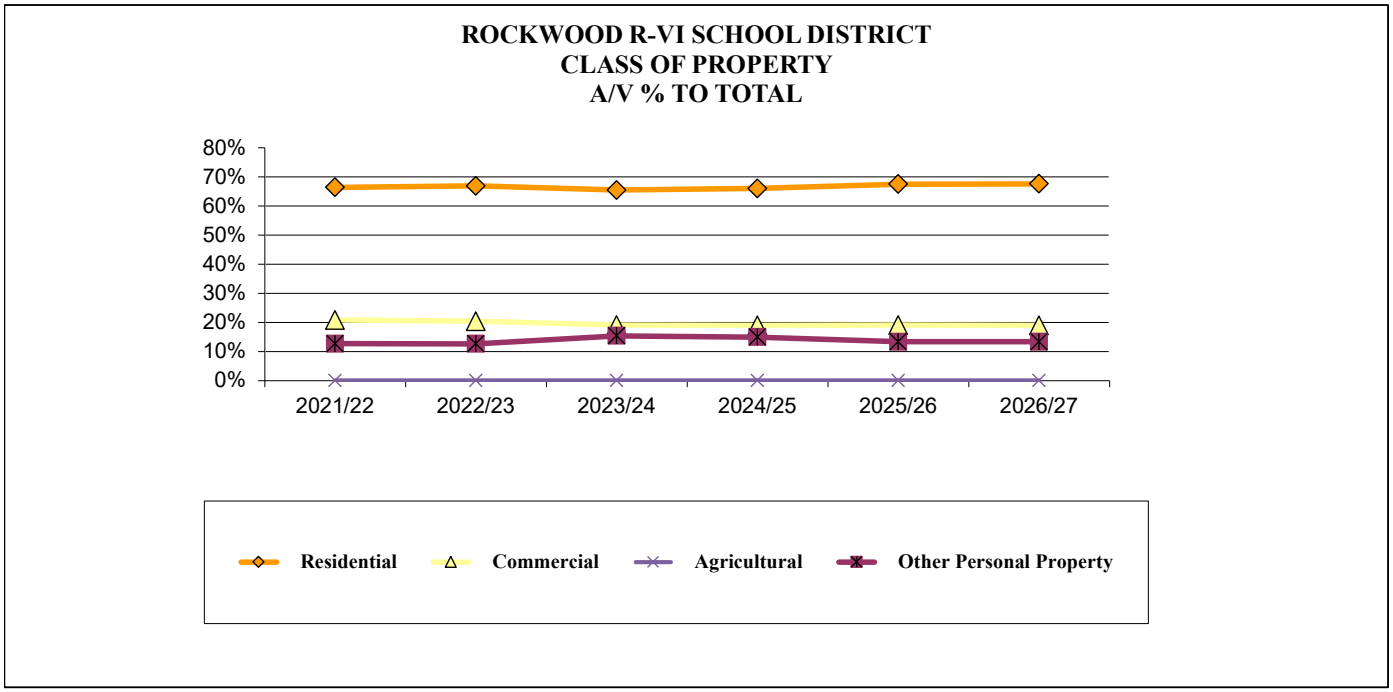
* Estimated

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
2021/22
2022/23
2023/24
2024/25
2025/26
2026/27
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%
2021/22
2022/23
2023/24
2024/25
2025/26
2026/27
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	
2027	7,295,000	346,513	-	939,903	3,065,000	314,900	-	146,150	10,360,000	1,747,466	12,107,466
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**	**$ 346,513**	**$ 30,270,000**	**$ 7,303,042**	**$ 9,475,000**	**$ 604,850**	**$ 7,995,000**	**$ 866,150**	**$ 55,035,000**	**$ 9,120,555**	**$ 64,155,555**

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

- Rockwood South Middle physical education teacher Joe Jackson was named the Missouri Society of Health and Physical Educators (MOSHAPE) state Middle School Teacher of the Year for 2025.



- Three Rockwood educators received a 2025 Emerson Excellence in Teaching Award.
- Blevins Elementary nurse Bailey Fairfax has received National Board Certification of School Nurses (NBCSN).
- 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.
- Lafayette High band director Brad Balog earned the 2026 Missouri Music Educators Association (MMEA) Dr. Wynne J. Harrell Outstanding Music Educator Award.

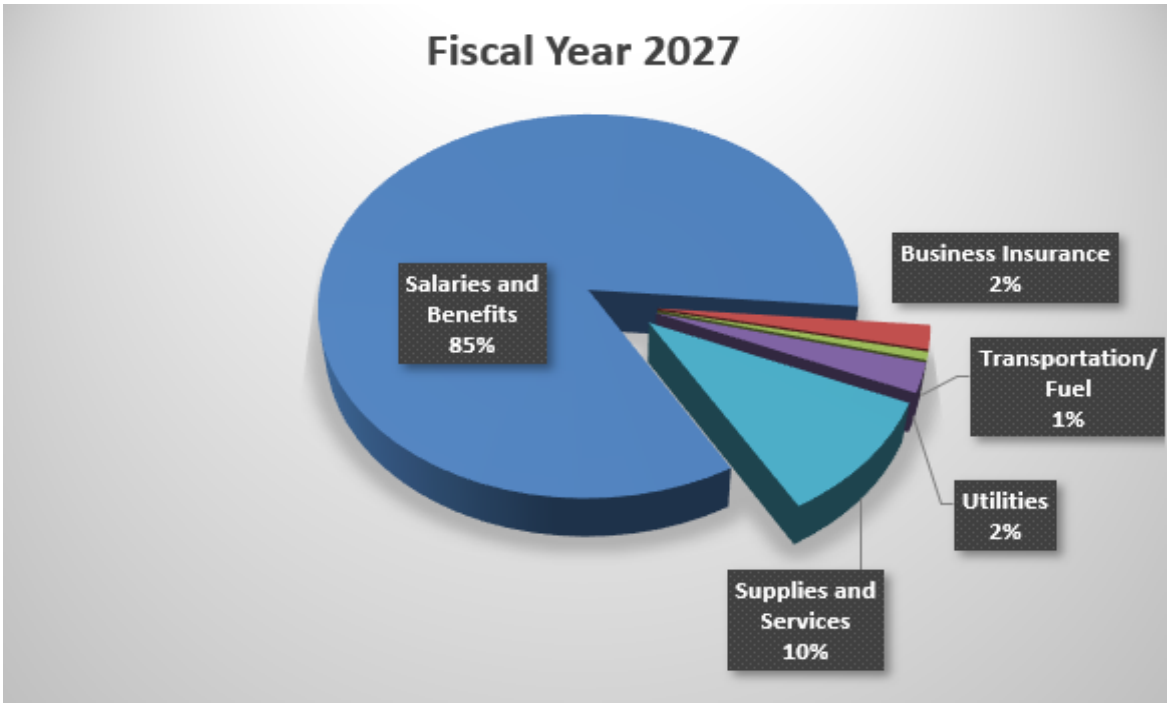


- 147 National Board Certified teachers
- 84.5% Have advanced degrees
- 14.6 Average years of experience

ROCKWOOD R-VI SCHOOL DISTRICT
2026/27 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. 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 with four bargaining units during the 2025/26 school year for contracts beginning July 1, 2026. A summary of our contract lengths with our bargaining units is shown below:

Bargaining Unit	Contract Begin	Contract End
Rockwood National Educational Association (RNEA) *	7/1/2025	6/30/2028
Rockwood Custodial Education Association (RCEA)	7/1/2026	6/30/2029
Rockwood Association of Nurses (RAN)	7/1/2026	6/30/2029
Childhood Professionals (RAECP)	7/1/2026	6/30/2029
Rockwood Association of Social Workers (RASW)	7/1/2026	6/30/2029
Local 610	7/1/2025	6/30/2028

* includes three year language and two year salary schedule

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 have faced financial challenges to our self-insured plan, specifically with our pharmacy plan as we experienced on average 25% increases between 2021/22 and 2023/24. On a positive note, the 2024/25 plan year reflected a much smaller increase in the cost of prescriptions to 7% over the prior plan year and the current 2025/26 plan year is trending in an even better direction. Some of the early indicators of the change to our cost includes the District's decision not to cover GLP-1's for weight loss (diabetes is still covered) as well as the plan not incurring high dollar specialty prescriptions.

Plan Year	Medical	Pharmacy
2020/21	-4%	-1%
2021/22	14%	25%
2022/23	0%	23%
2023/24	2%	27%
2024/25	1%	7%
2025/26 *	-5%	-10%

* trend for plan year ending 10/31/26

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 four plan years to help stabilize the self-insurance fund. These contributions to the self-insured plan have provided for the necessary cash flow to support our plan as well limiting over time 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 has faced the realization that returning to being fully self-funded through our premium structure will be a difficult and painful task. At the height of our negative plan performance, our premium structure reflected a 37% gap between our current premiums and the projected premiums to fully fund our plan. As a result, a 10% premium increase was recommended for the plan year beginning November 1, 2025 and another 7% premium increase was approved by the Board of Education on June 4, 2026 for the plan year beginning November 1, 2026. The District's medical and pharmacy contracts were also up for renewal and through the RFP process, the District awarded our medical and pharmacy plans to Anthem Blue Cross beginning November 1, 2026. The switch to Anthem is forecasting a cost avoidance of over $3 million dollars over the next three plan years. The combination of the premium increases and switching carriers has allowed the plan to reduce our premium structure gap to 21% putting the plan on the right direction in returning to being fully self-funded through our premiums.

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
2026/27	7.00%	4,600,000

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 2026/27 school year the District is forecasting 217 fewer elementary students. Based on our class size goals, this will result in a reduction of 8 sections (7 FTE's) leaving a total of 393 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 86 students which will not reduce the number of teams or impact our middle school staffing.

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	(7)	(490,000)
Middle	-	-
High	(5)	(350,000)
	(12)	(840,000)

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

	2024/25		2023/24		2022/23	
	Rockwood	Missouri	Rockwood	Missouri	Rockwood	Missouri
Student/Classroom Teacher Ratio	15:1	16:1	15:1	16:1	16:1	16:1
Per Pupil Expenditure	$ 13,715	$ 15,214	$ 12,903	$ 15,915	$ 12,142	$ 14,003

Source: Missouri Comprehensive Data Systems through DESE, most recent data available as of November 2025

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 2026/27 school year, the following staffing additions are included in the budget:

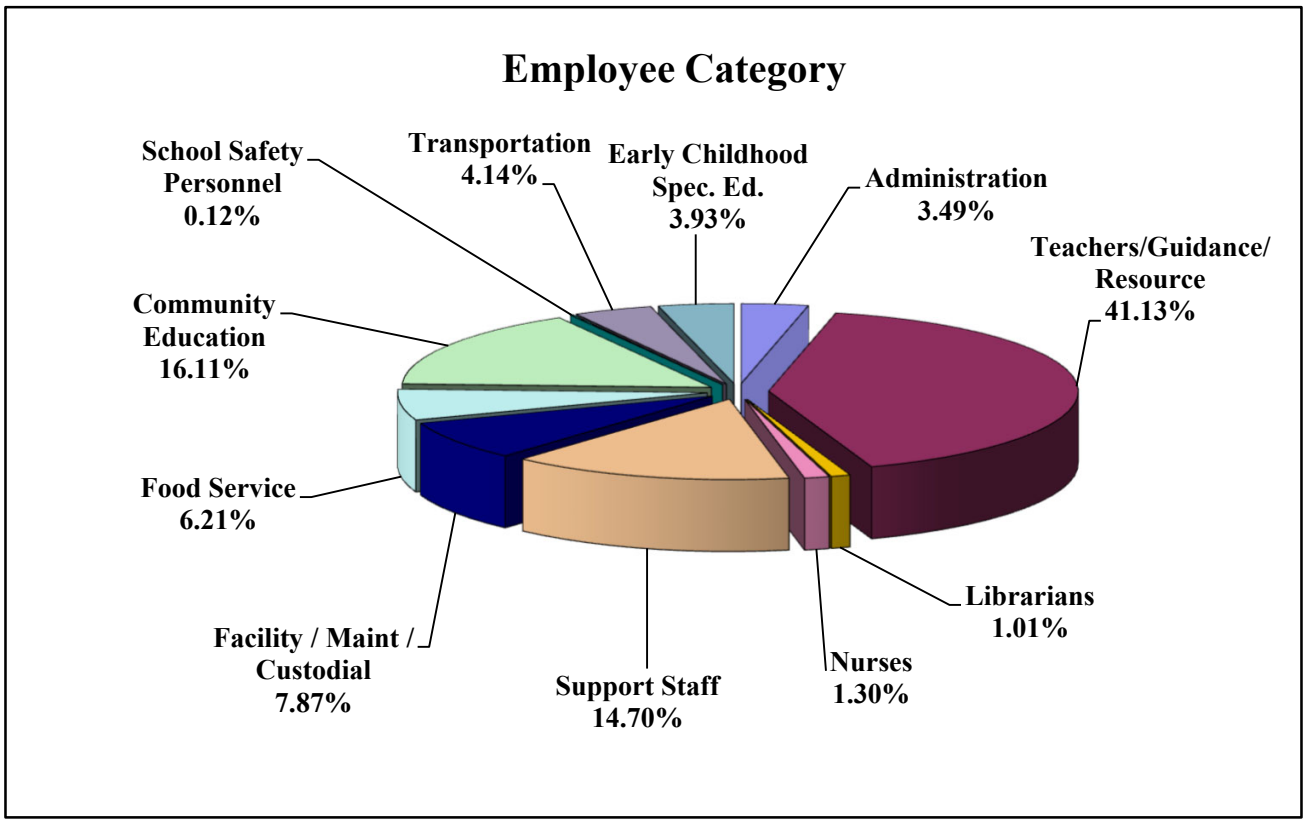
- Addition of a Cybersecurity Specialist (+1.0 FTE)
- Addition of a Custodial Lead Supervisor (non-administrative) (+1.0 FTE)
- Addition of part-time (less than 19 hours per week) parent educators (+0.4 FTE each)
- Increase to salary ranges and support staff promotion programs

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 $195,000 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 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Changes to Staff
Administration	119	119	119	118	118	-
Teachers/Guidance/Resource	1,434	1,422	1,415	1,403	1,391	(12)
Librarians	34	34	34	34	34	-
Nurses	43	43	44	44	44	-
Support Staff	493	493	494	496	497	1
Facility / Maint / Custodial	256	257	257	265	266	1
Food Service	236	201	201	210	210	-
Community Education	565	537	537	545	545	-
School Safety Personnel	-	4	4	4	4	-
Transportation	210	157	138	140	140	-
Early Childhood Spec. Ed.	143	129	129	129	133	4
Total	**3,533**	**3,396**	**3,372**	**3,388**	**3,382**	**(6)**



CLASSROOM, GUIDANCE AND RESOURCE INSTRUCTORS BY SCHOOL LEVEL						
	ACTUAL 2022/23	ACTUAL 2023/24	ACTUAL 2024/25	ESTIMATED 2025/26	BUDGET 2026/27	2026/27 INSTRUCTORS
Elementary and TAG	44,408,129	44,520,113	44,710,313	46,002,126	47,237,547	576
Middle School	22,666,387	23,410,864	23,228,263	24,254,200	25,896,360	360
High School	31,606,993	32,330,770	32,523,128	33,296,191	35,254,871	455
TOTAL SALARY	**$98,681,509**	**$100,261,746**	**$100,461,704**	**$103,552,517**	**$108,388,778**	**1,391**

ROCKWOOD R-VI SCHOOL DISTRICT
2026-2027 TEACHER SALARY SCHEDULE

STEP	BA	STEP	BA15	STEP	MA	STEP	MA15	STEP	MA30	STEP	DOC
1	$48,194	1	$49,008	1	$51,575	1	$52,673	1	$54,060	1	$57,015
2	$48,922	2	$49,747	2	$52,484	2	$53,598	2	$55,281	2	$58,303
3	$49,664	3	$50,498	3	$53,407	3	$54,543	3	$56,527	3	$59,618
4	$50,530	4	$51,260	4	$54,344	4	$55,501	4	$57,803	4	$60,963
5	$51,292	5	$52,158	5	$55,299	5	$56,475	5	$59,105	5	$62,341
6	$51,939	6	$52,944	6	$56,547	6	$57,749	6	$60,438	6	$63,746
7	$52,595	7	$53,745	7	$57,824	7	$59,053	7	$61,801	7	$65,182
		8	$54,554	8	$59,128	8	$60,384	8	$63,195	8	$66,651
		9	$55,374	9	$60,460	9	$61,744	9	$64,617	9	$68,153
		10	$56,211	10	$61,823	10	$63,135	10	$66,075	10	$69,686
		11	$57,058	11	$63,523	11	$64,870	11	$67,892	11	$71,605
		12	$58,061	12	$65,270	12	$66,656	12	$69,756	12	$73,573
		13	$59,077	13	$67,066	13	$68,488	13	$71,676	13	$75,598
				14	$68,909	14	$70,374	14	$73,646	14	$77,676
				15	$70,806	15	$72,307	15	$75,931	15	$80,200
				16	$73,140	16	$74,659	16	$78,401	16	$82,808
				17	$75,519	17	$77,234	17	$80,948	17	$85,499
				18	$77,973	18	$79,744	18	$83,581	18	$88,279
				19	$80,504	19	$82,334	19	$86,293	19	$91,148
				20	$83,122	20	$85,012	20	$89,099	20	$94,111
				21	$85,411	21	$87,351	21	$91,550	21	$96,699
				22	$87,756	22	$89,753	22	$94,065	22	$99,356
				23	$90,391	23	$92,444	23	$96,887	23	$102,338
				24	$93,102	24	$95,218	24	$99,795	24	$105,408
			*	25	$96,644	25	$98,841	25	$103,589	25	$109,420

* 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
2026-2027 TEACHERS OFF SALARY SCHEDULE

	L04	L08	L09	L10	L11
BA	$82,971			$57,701	$57,701
BA15					
MA					$101,639
MA15			$104,584	$104,104	$103,917
MA30		$111,269	$109,794		$109,491
DOC				$112,808	
	L12	**L13**	**L14**	**L15**	**L16**
BA			$57,701	$57,701	$57,701
BA15	$70,544	$70,544			$71,064
MA	$100,410	$98,936	$98,574	$98,319	$97,539
MA15			$100,786		$99,725
MA30	$108,165	$106,579	$106,196	$105,924	$105,084
DOC			$111,003		$110,100
	T12				
BA15	$57,291				

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

2024-2025 ANNUAL PERFORMANCE REPORT

Annual Performance data within this report primarily comes from the 2024-2025 school year. Data included in this report are from ACT, AP, and the 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

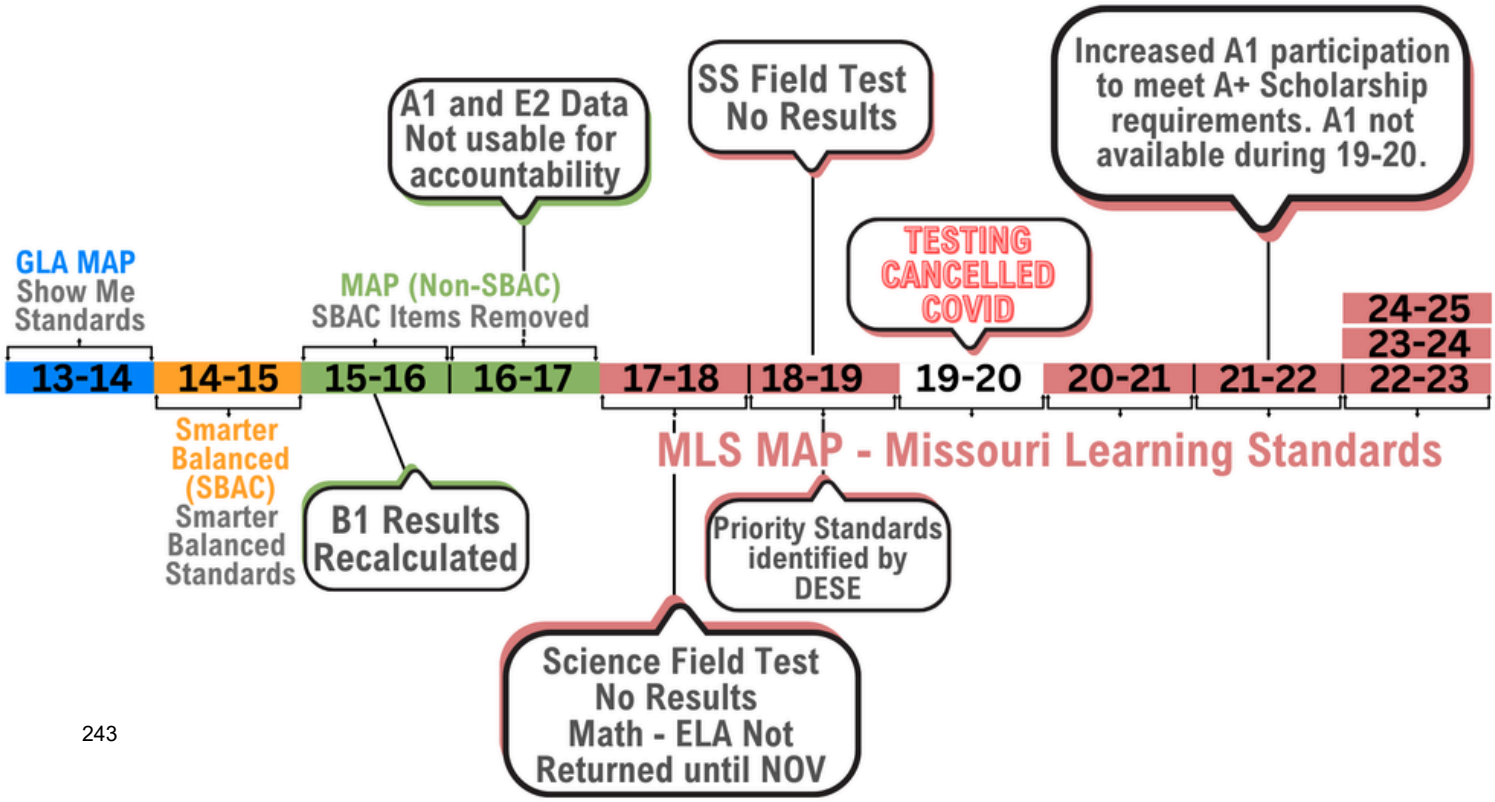




Frequently used terms in the report

- **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
- **Student Groups** –This is a DESE defined category aimed "to differentiate among needs of LEAs or schools and to ensure broader inclusion of students who have historically performed below the state average" on MAP assessments (DESE MSIP 6 Guide). This includes students who are Hispanic, Black, Direct Certified (enrolled in the free and reduced lunch program), Students with Disabilities (SWD), or are an English Language Learner).

Changes with MAP Testing 2014-2025

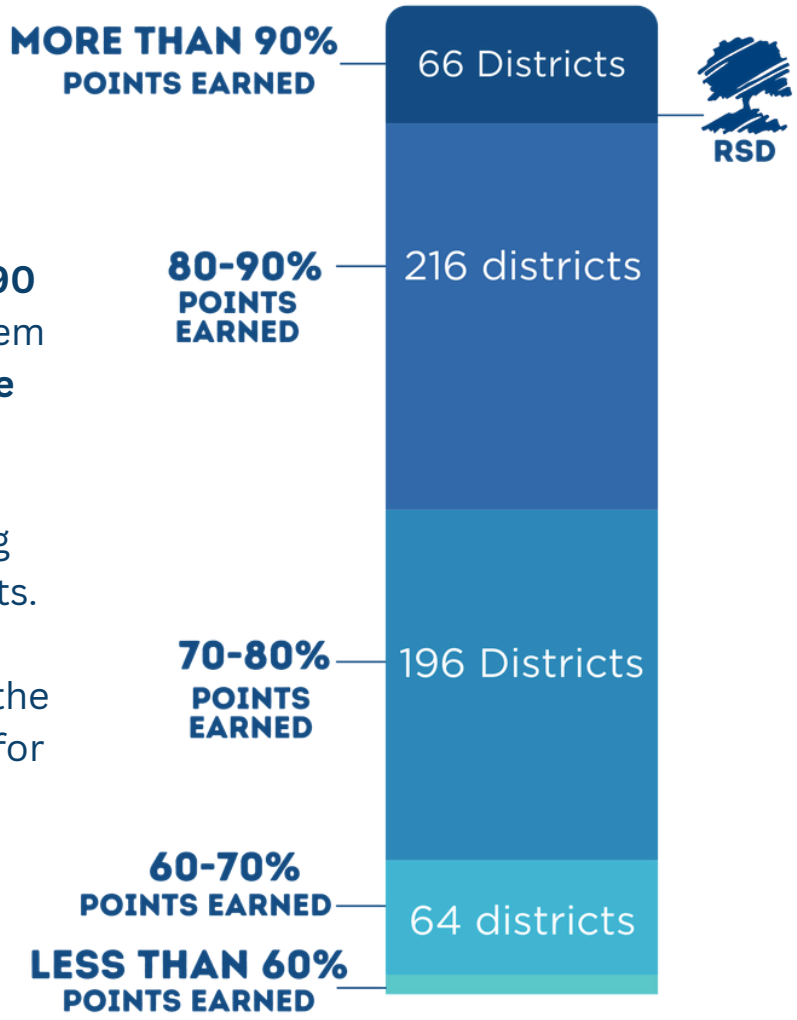


ROCKWOOD

2024-2025 ANNUAL PERFORMANCE REPORT

Missouri School Improvement Program (MSIP - 6)

- The Rockwood School District **earned 90 percent** of points under this state system of evaluation, which is in the **top twelve 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.
- *RSD ranks first out of the four K-12 districts in the state that include more than 18,000 students.*



MSIP - 6 Annual Performance Report Scoring Guide: Performance and Continuous Improvement

PERFORMANCE (70%)	
Achievement Status (All Students 16%, Student Groups 8%)	24%
Achievement Growth (All Students 16%, Student Groups 8%)	24%
Success- Ready (Performance)	10%
Graduation Rate	10%
Graduation Follow-up	2%

CONTINUOUS IMPROVEMENT (30%)	
Improvement Planning	21%
MSIP 6 Required Documentation	3%
Success Ready (Continuous Improvement)	6%

ROCKWOOD

2024-2025 ANNUAL PERFORMANCE REPORT

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 (10th Grade LA), Science (Biology), and Social Studies (Government).

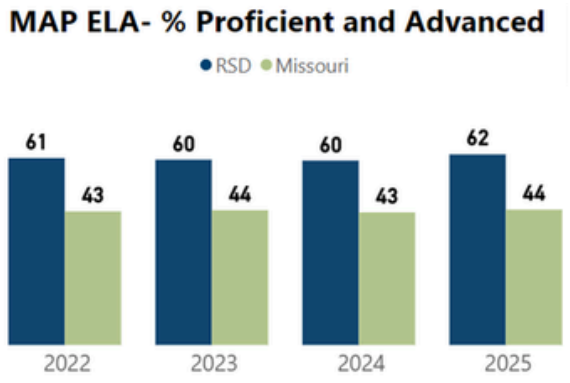
This summary provides a top-level view of overall performance on MAP GLA and EOC assessments.

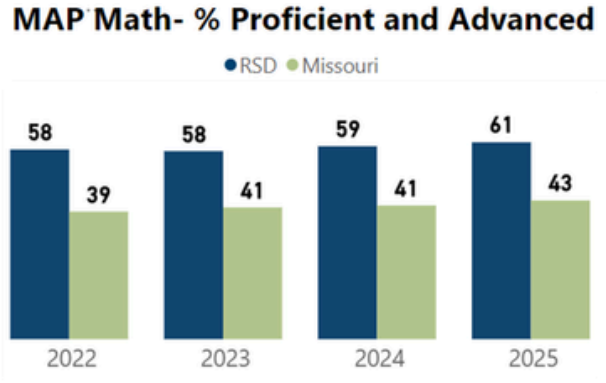
Notes for 2025 administration:

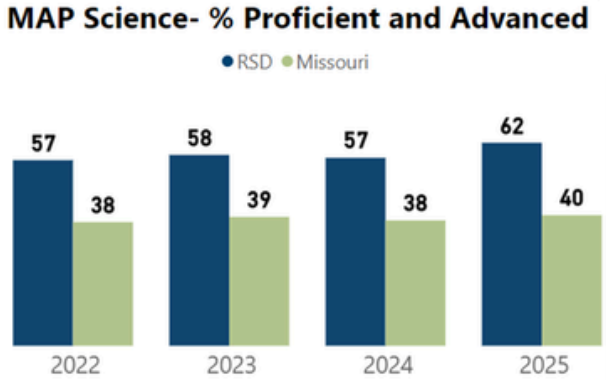
- 8th year of MAP GLA and EOC administration with these test formats
- 13,500+ RSD students participated in the Missouri Assessment Program
- 26,500 MAP GLA and EOC tests were taken by RSD Students.

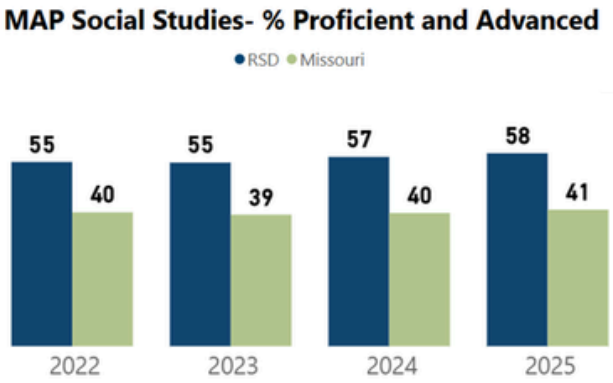
Summary for 2025:

- Rockwood performed better than the state averages for all four content areas.
- Overall increase in proficiency in all four content areas from prior years.



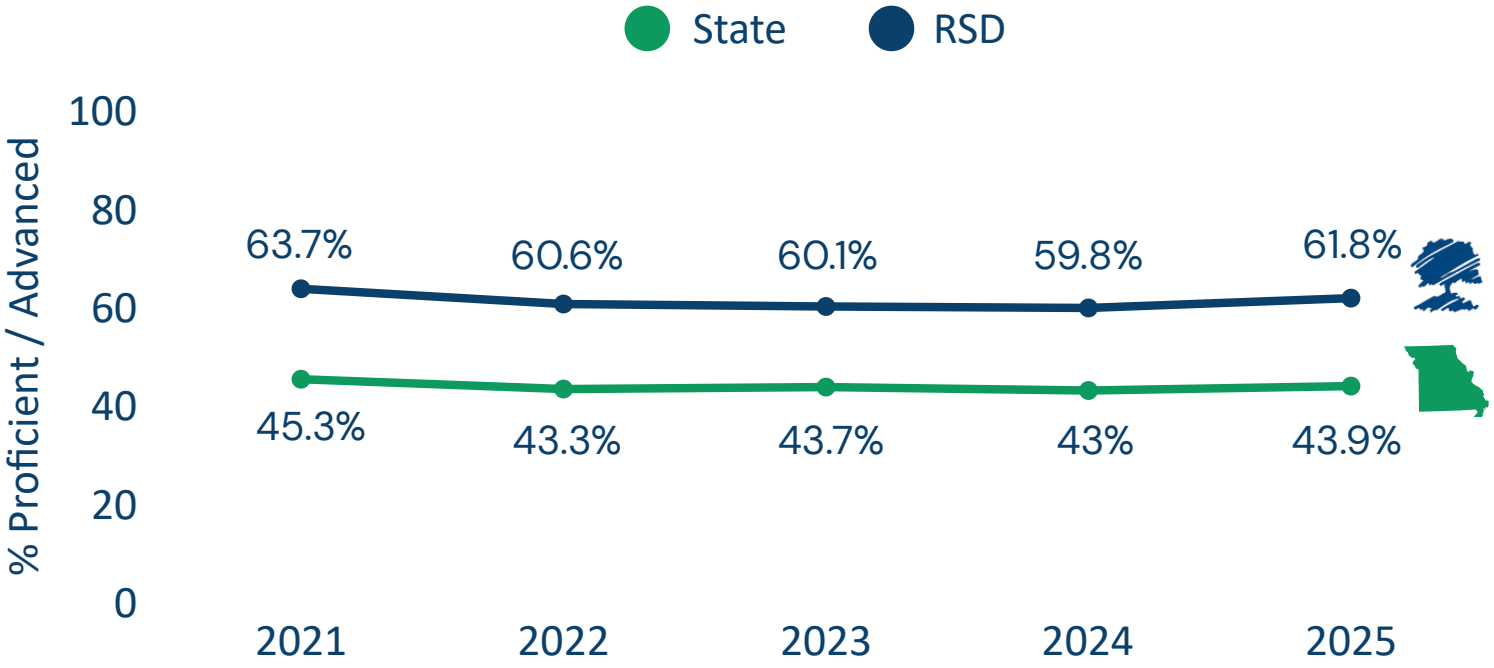




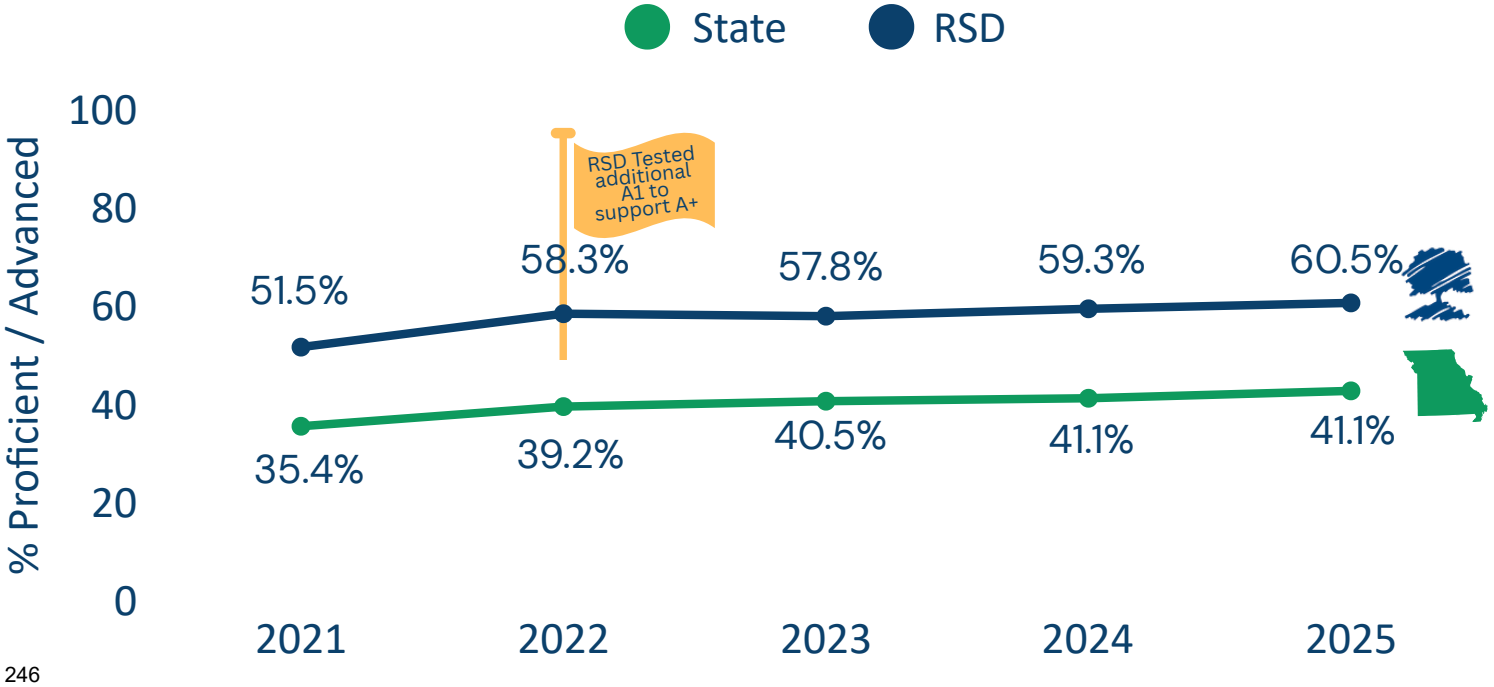


Historical outcomes for Rockwood and Missouri through changes in State Standards and Assessment

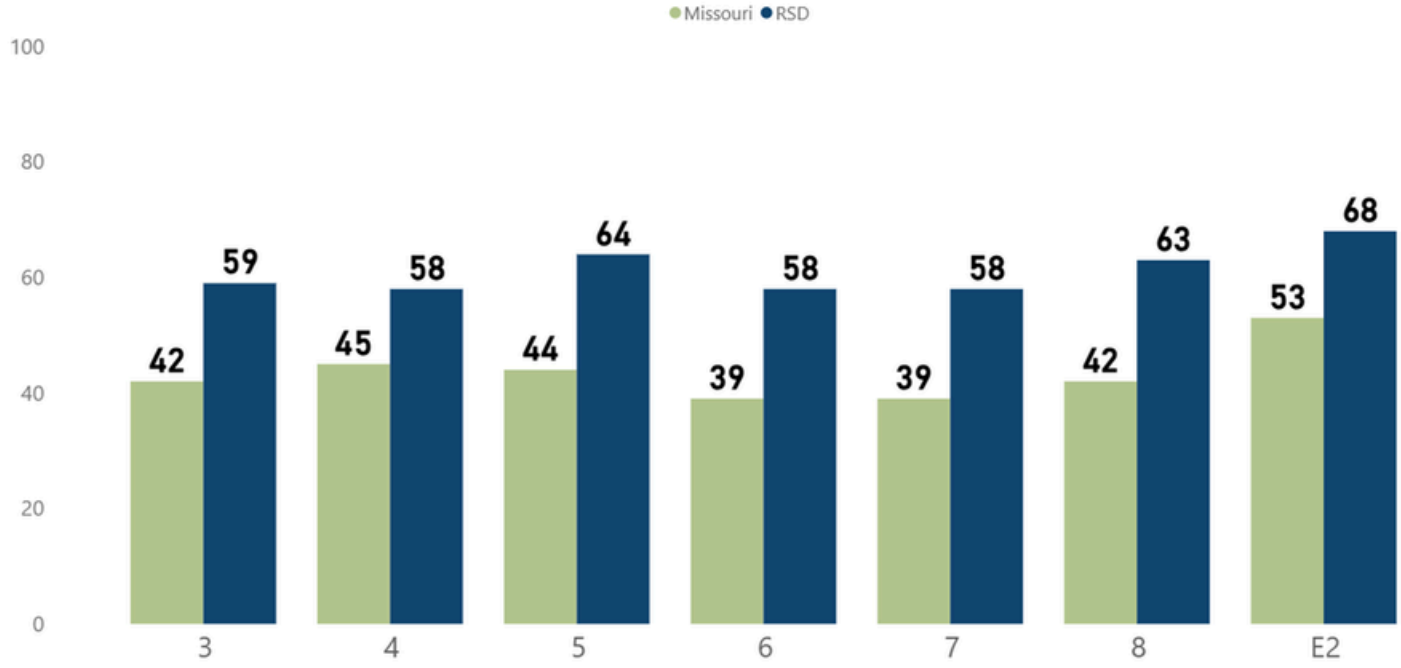
English Language Arts



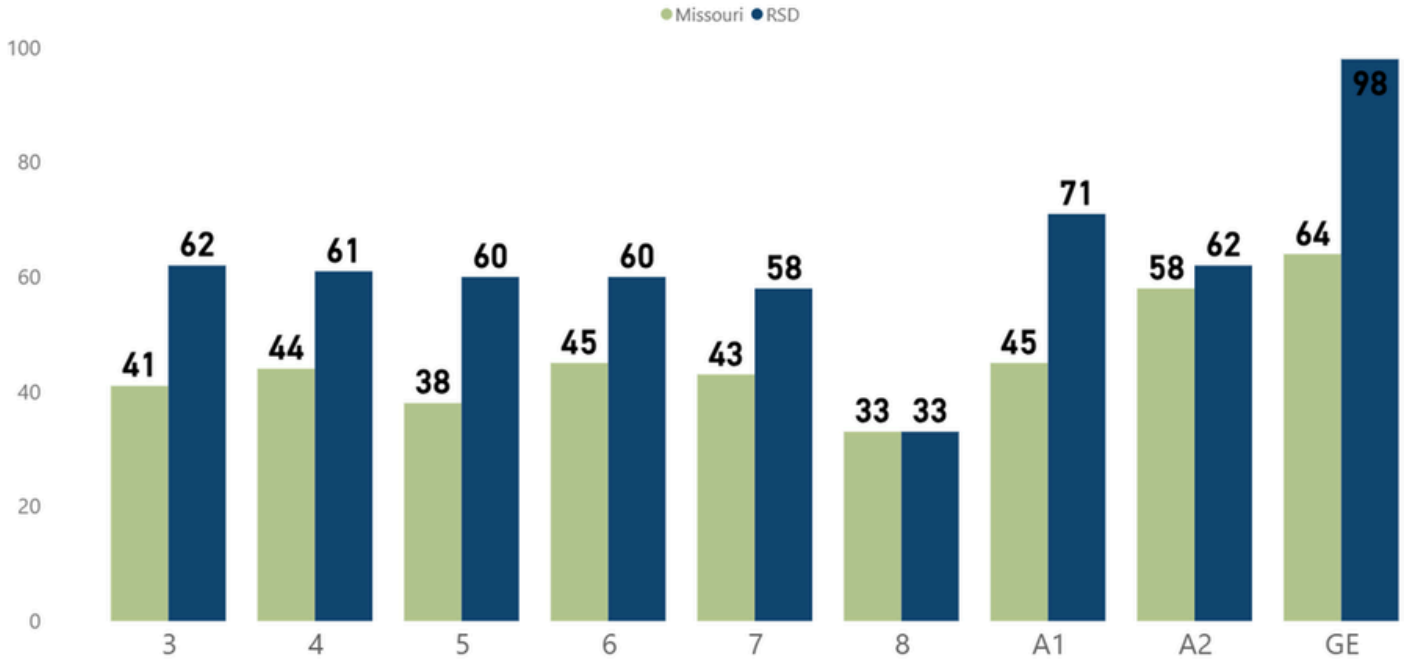
Mathematics



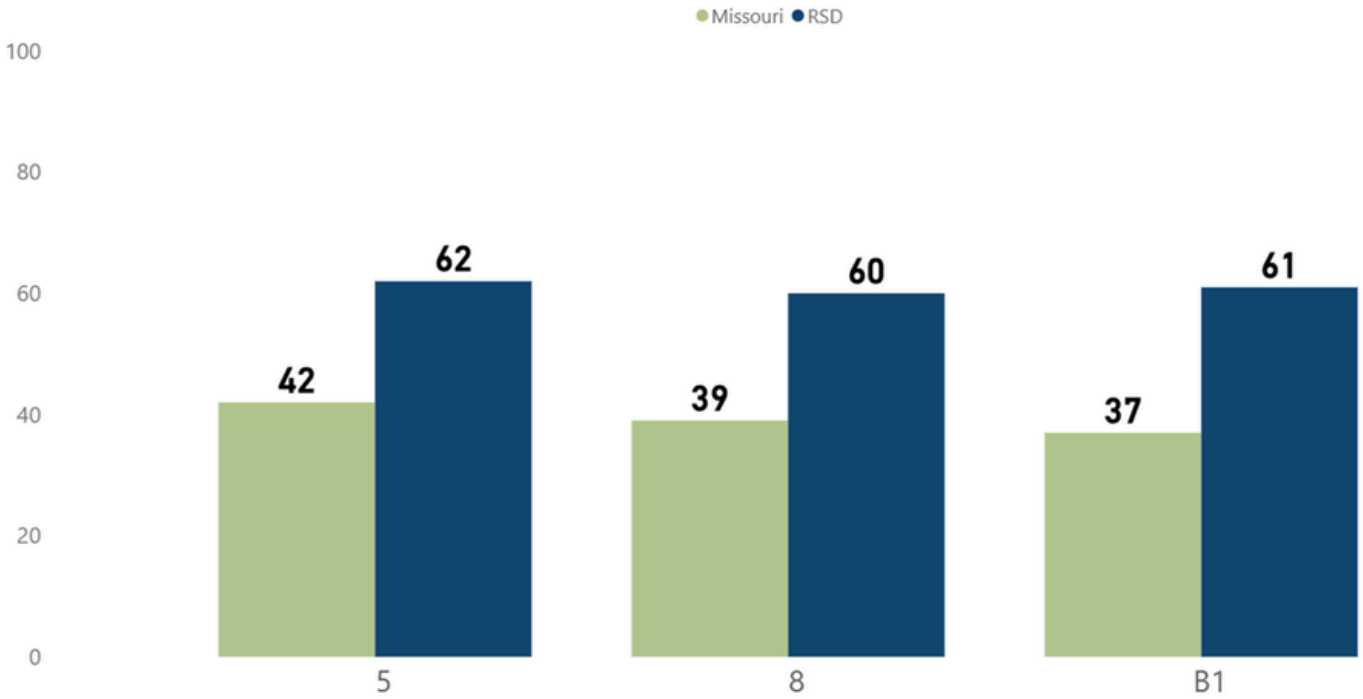
MAP ELA



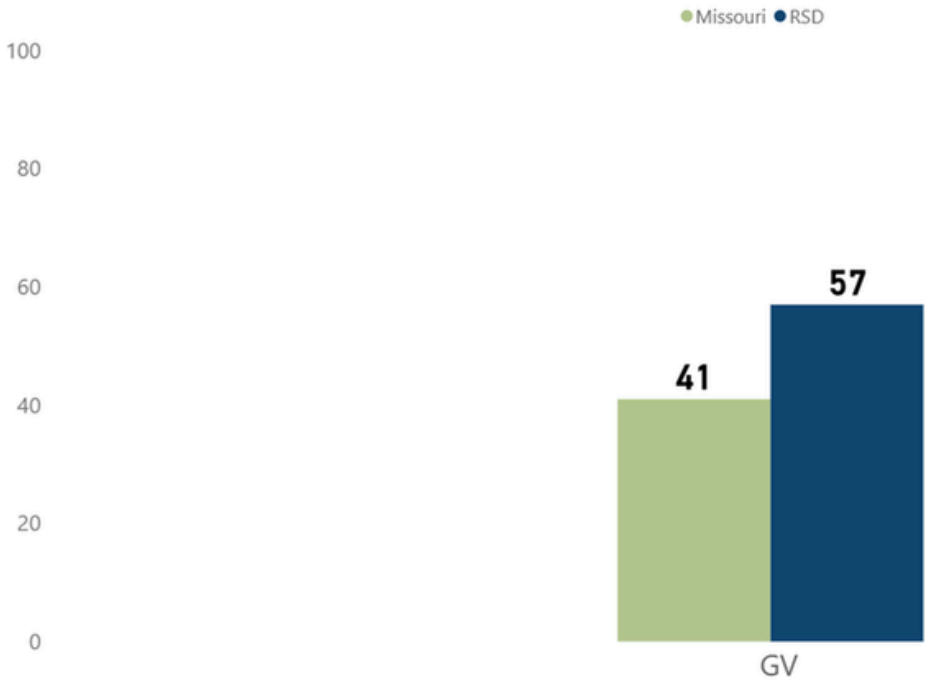
MAP MATH



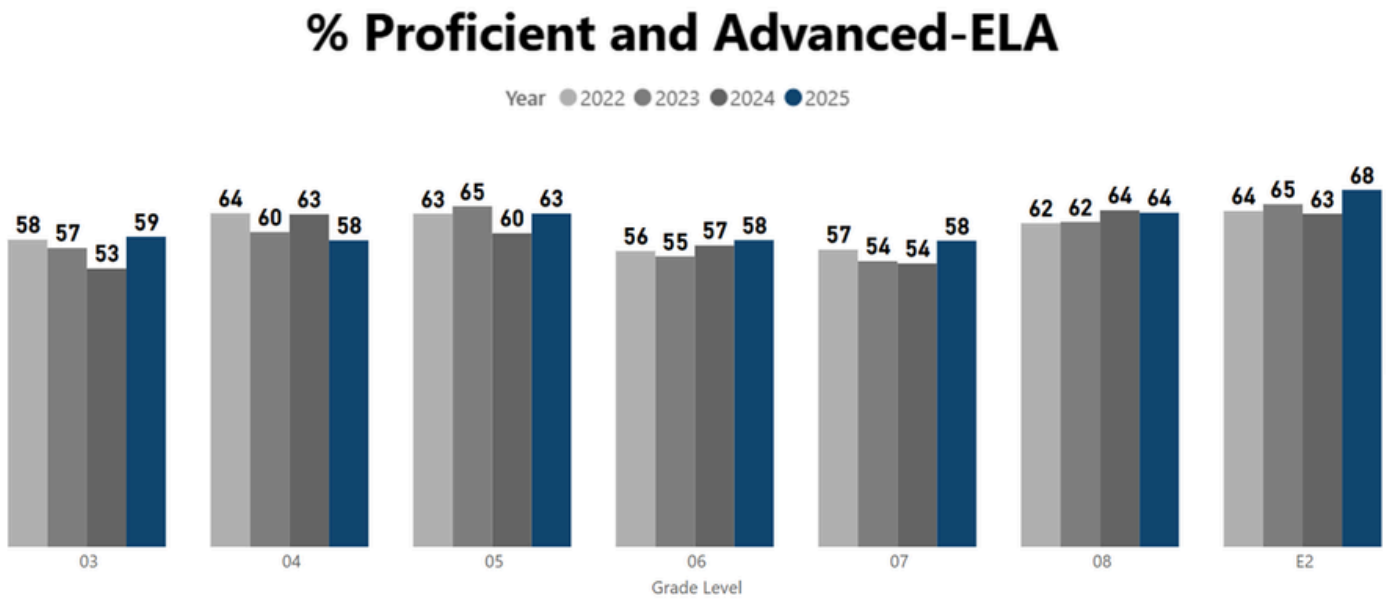
MAP SCIENCE



MAP SOCIAL STUDIES

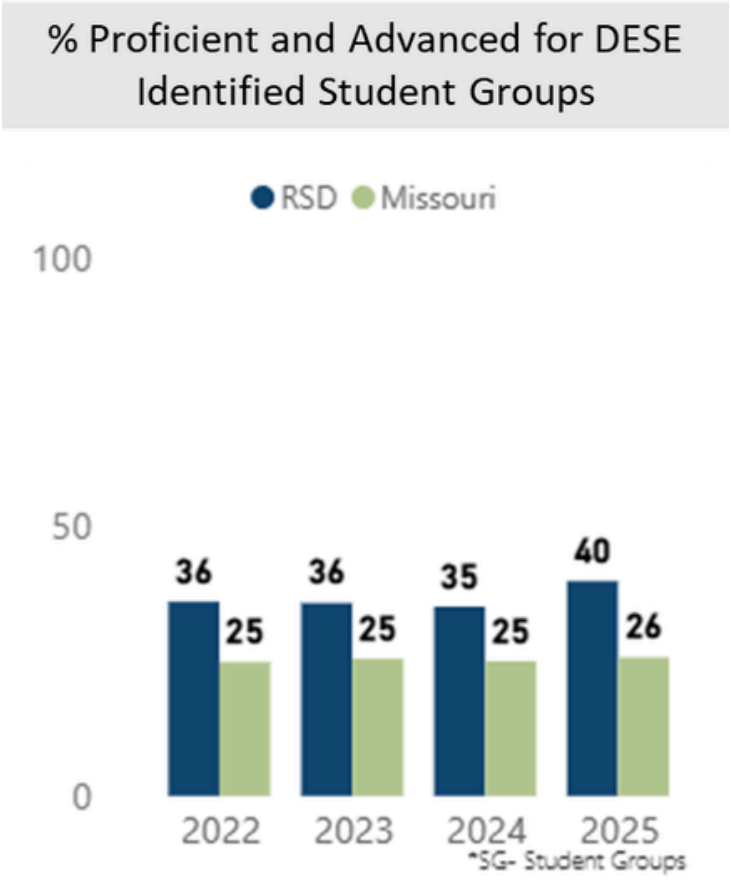


MAP ELA testing is offered in grades 3-8. High school students in their 2nd year of English participate in the English 2 (E2) EOC (End of Course) test. The chart below shows the percent of students in each grade level or EOC scoring proficient or advanced on the test taken each year.



ELA Summary

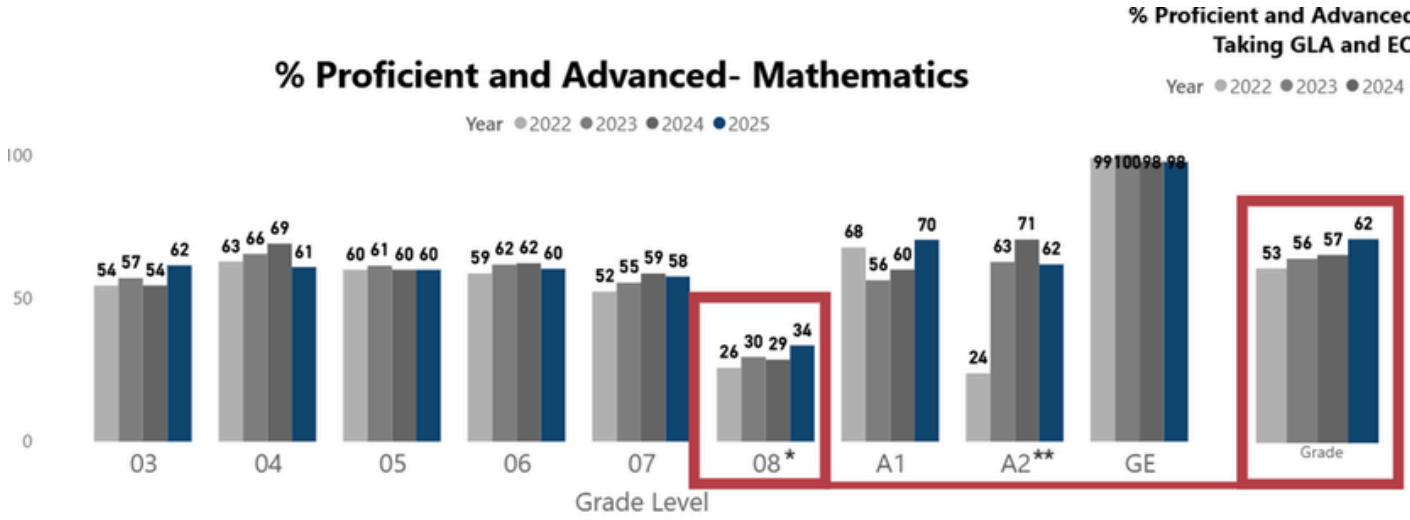
- 2025 results by grade level show increases in all grade levels except grade 4 and 8.
- 2025 results for Rockwood **exceed the state** average for each grade level.
- DESE identified Student Groups (SG), consistently scored higher than the MO state average.
  - SG includes students who are Hispanic, black, enrolled in the free and reduced lunch program, have an IEP, or are English Language Learner.
  - Each student group individually scored above the MO state average.



ROCKWOOD

2024-2025 ANNUAL PERFORMANCE REPORT

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.



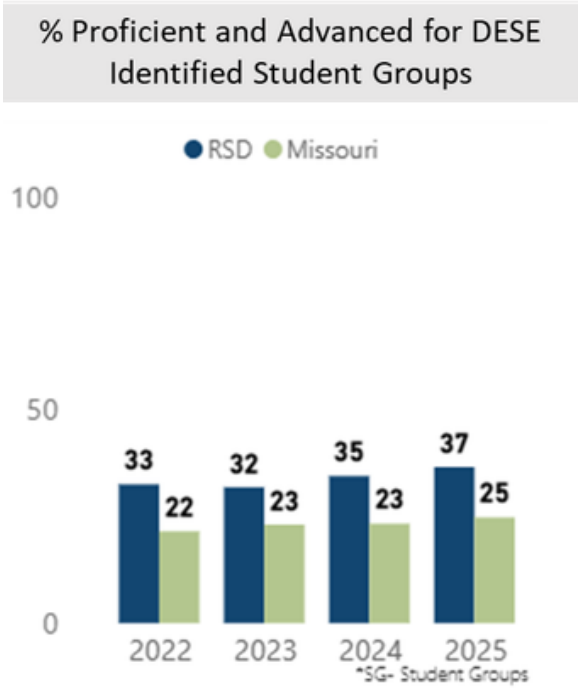
**Middle school students enrolled in A1, A2, or GE do not take the grade level assessment. Nearly 50% of 8th graders are enrolled in a high school math course (Algebra 1, Alg2, Geometry). Chart at right shows results of all MAP assessments given to 8th graders*

***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).*

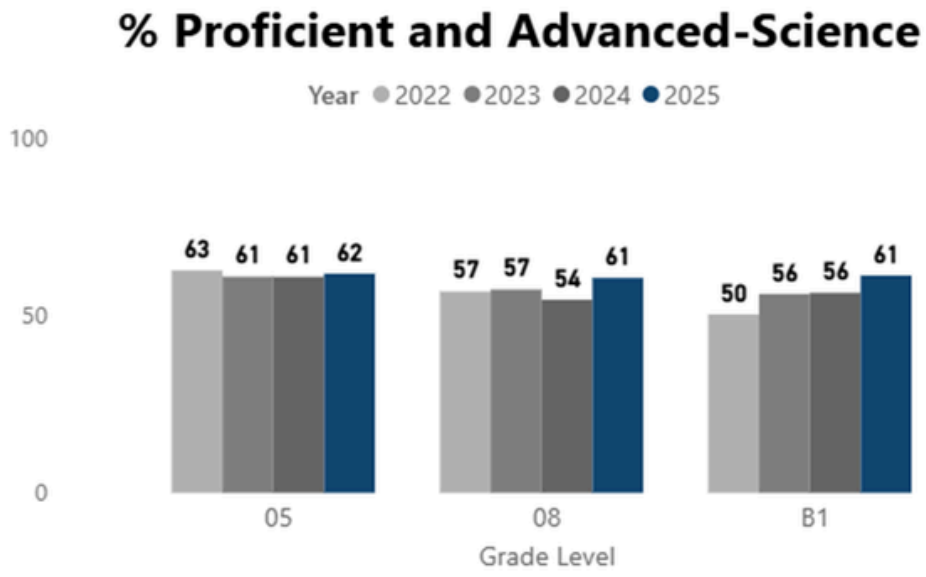
Math Summary

- **2025** results are above prior years in grades 3, 8, and A1.
- 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



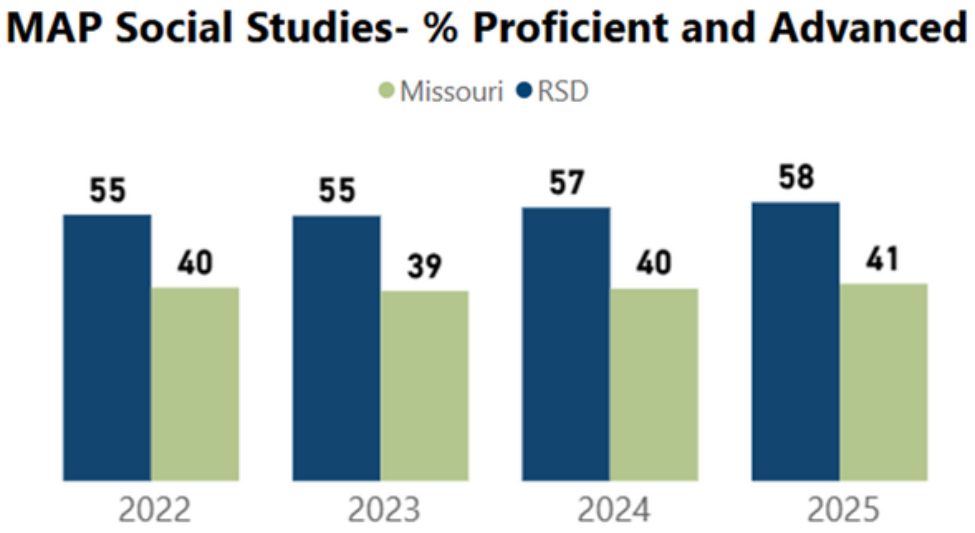
MAP Science

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

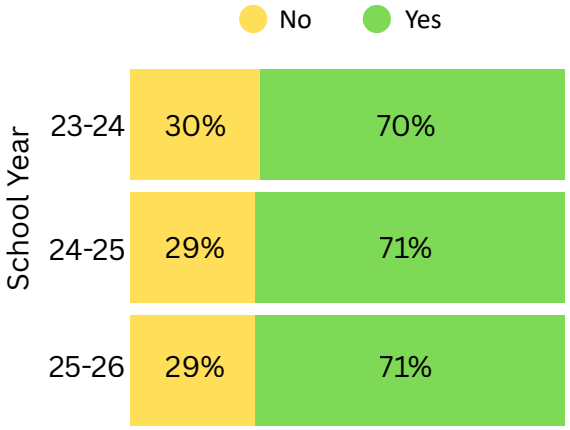
Testing is offered in high school. Students enrolled in Government (GV) participate in the EOC (End of Course) test. The chart below shows the percent of students that scored proficient or advanced on the test taken each year.



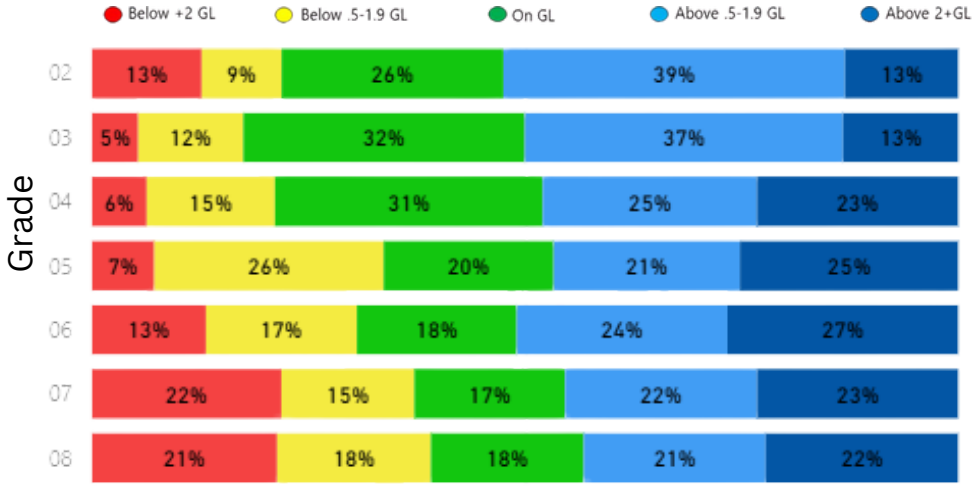
STAR Reading

Students in grades 1-8 are assessed 3 or more times annually to measure student learning. Assessments are computer adaptive, nationally-normed, and provide valuable information to teachers and students regarding growth and progress toward skill attainment.
*The graphs below include data for students testing during the winter window in grades 2-8 due to the changes in how grade 1 is assessed over the years with STAR Early Literacy and STAR Reading.

Reading on Grade Level

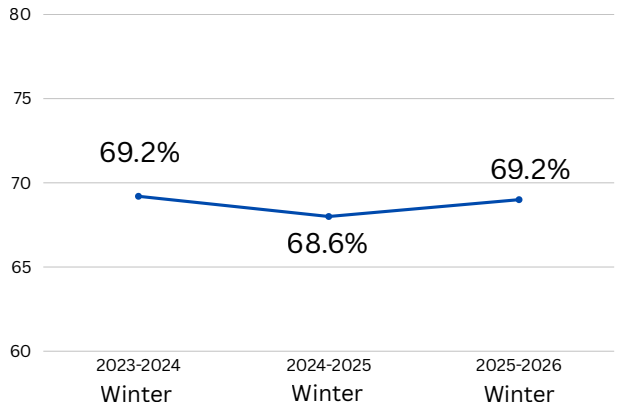


Percent of Students by Reading Band

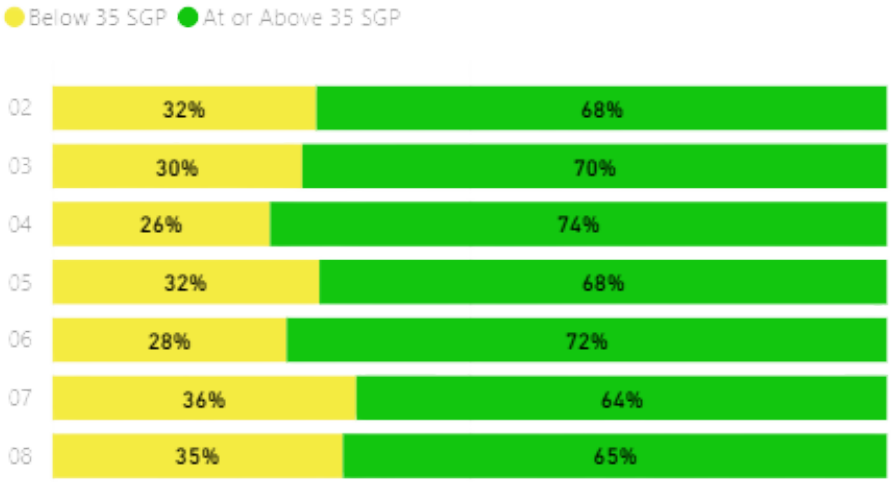


The students reading on grade level in grades 2-8 has stayed consistent over the last three years with grades 3 (82%) and 4 (79%) having the highest % of students reading on grade level during the 25-26 winter window.

% of Students At or Above 35 SGP



SGP Bands by Grade

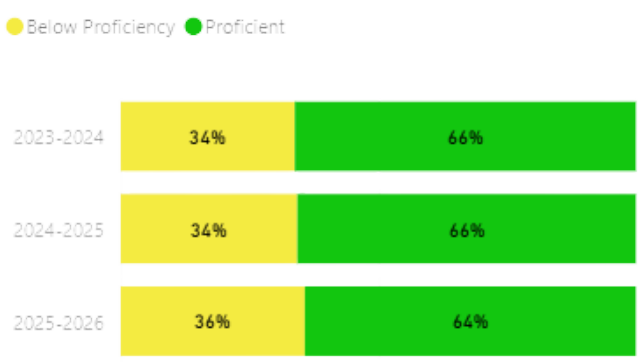


The % of students in grades 2-8 with an SGP (Student Growth Percentile) of 35 or higher from fall to winter has stayed consistent over the last 3 years with grade 4 (74%) having the highest % of students at or above 35 SGP for the 25-26 fall to winter windows.

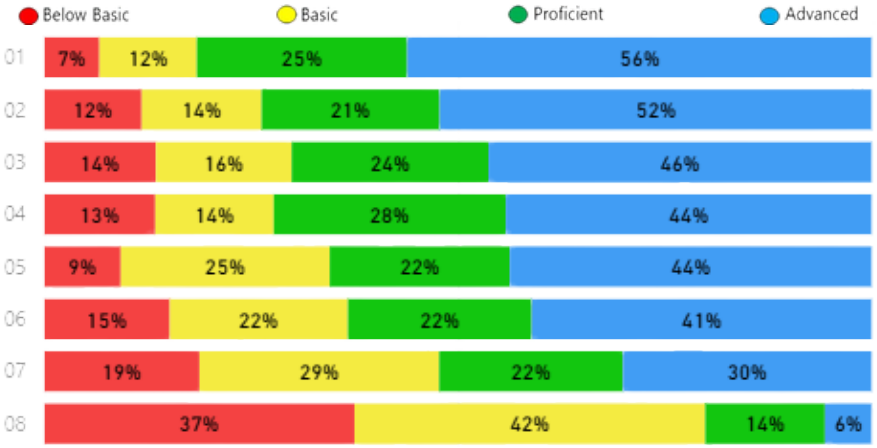
STAR Math

Students in grades 1-8 (excluding Alg.1, Alg.2, and Geometry) are assessed 3 or more times annually to measure student learning. Assessments are computer adaptive, nationally-normed and provide valuable information to teachers and students regarding growth and progress toward skill attainment.

Predicted State Benchmark

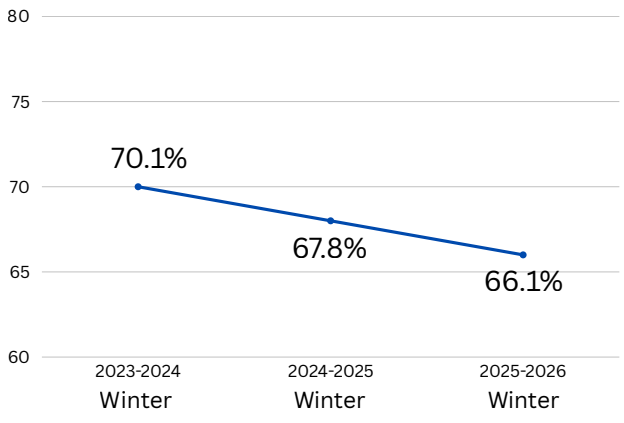


Predicted State Benchmark by Grade

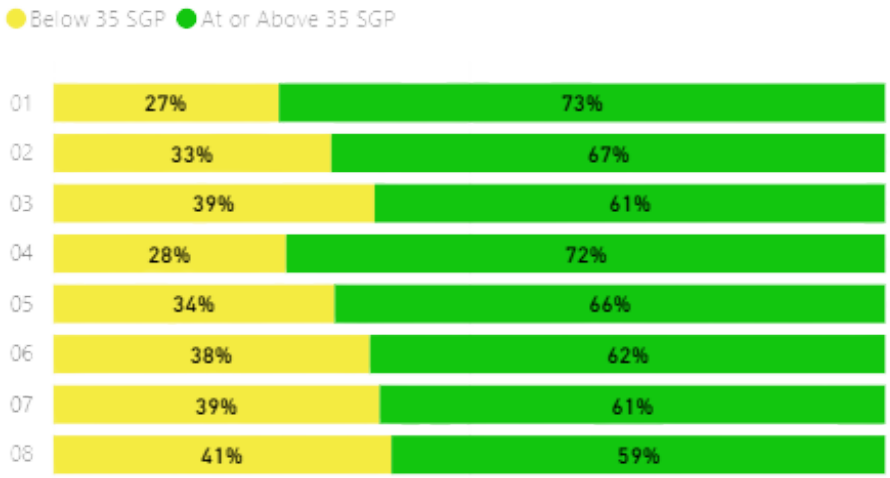


The % of students predicted to be proficient in grades 1-8 in winter of 25-26 decreased from previous years. Overall the % predicted to be proficient was higher in the earlier grades during the 25-26 winter window.

% of Students At or Above 35 SGP



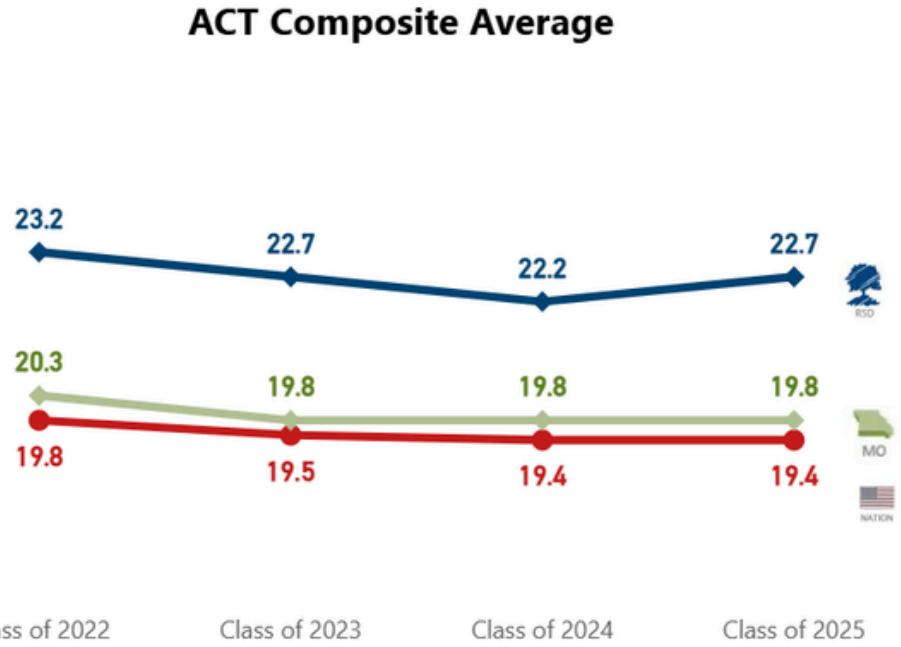
SGP Bands by Grade

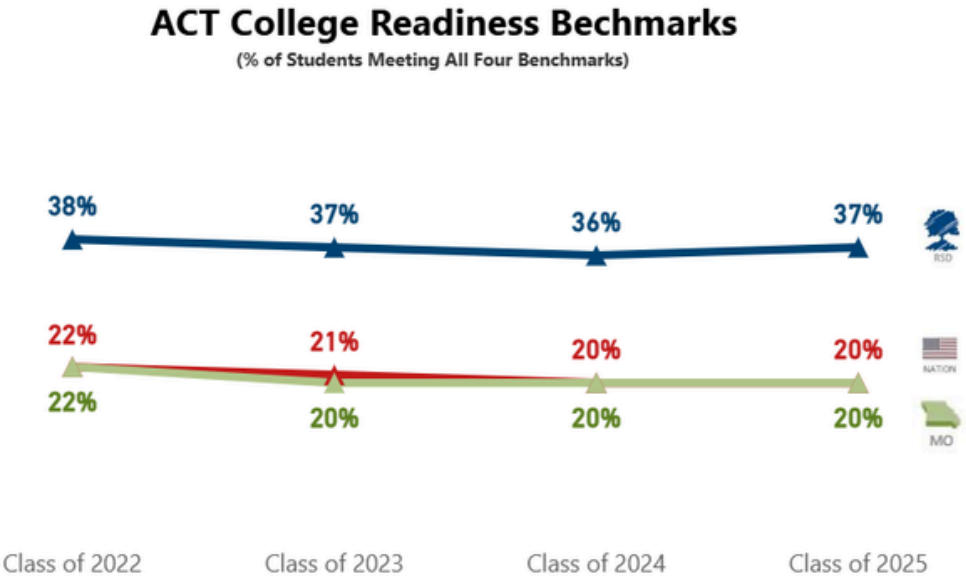


The % of students in grades 1-8 with an SGP (Student Growth Percentile) of 35 or higher from fall to winter decreased over the last 3 years with grades 1 (73%) and 4 (72%) having the highest % of students at or above 35 SGP for the 25-26 fall to winter windows.

ACT

The 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 composite score





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

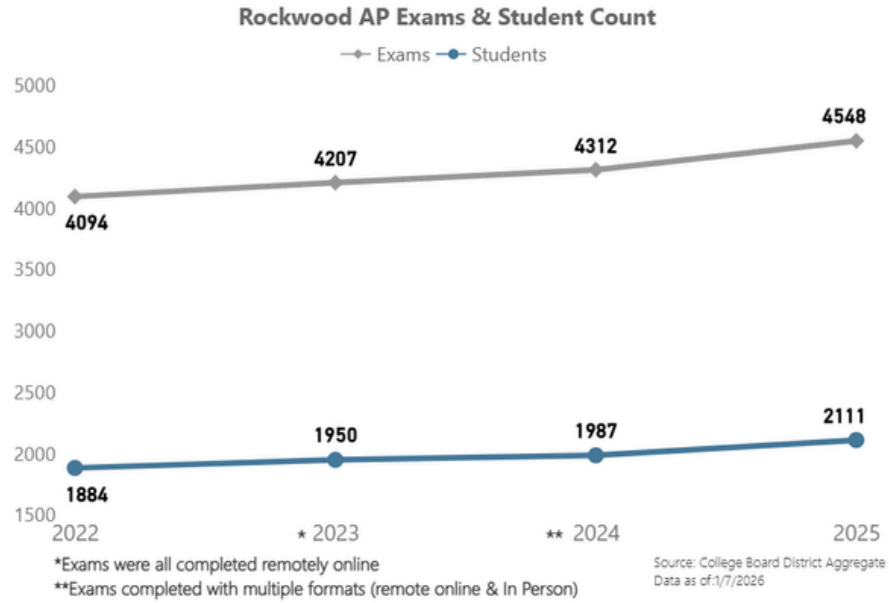
- More than 85% of 2025 graduates participated in at least one ACT administration
- Composite average above Missouri and the Nation
- **22.7** - Average composite score for the Rockwood Class of 2025
- **37%** of 2025 graduates met the college readiness benchmarks for all four areas compared to 20/21% at the state and national average.

ROCKWOOD

2024-2025 ANNUAL PERFORMANCE REPORT

AP offers more than 35 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 24-25 school year. The graduating class of 2025 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.



Percent of students earning a 3 or higher on AP exams



** Note a score of 3 or higher is generally accepted as college credit (varies by university and degree program)

Summary

37 DIFFERENT TOPICS OF AP EXAMS WERE ADMINISTERED

- **4,548** AP EXAMS (5.4% INCREASE FROM 2024)
- **2,111** STUDENTS TOOK AT LEAST ONE EXAM (6% INCREASE FROM 2024)
- **91%** OF THE EXAMS HAD A SCORE OF 3 OR ABOVE (87% IN 23-24)
- **3.87** AVERAGE AP EXAM SCORE (3.76 IN 23-24)
- HIGHER PERCENT OF 3 AND ABOVE THAN IN MISSOURI, WITH 34 EXAMS & HIGHER THAN THE WORLD WITH 36
- **995** STUDENTS EARNED AN AP SCHOLAR AWARD

AP Comparison

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 of the 37 AP exams taken by Rockwood students:

Year	Subject Totals	Department	RSD - Scores 3 Higher	MO-Scores 3 Higher	Global-Scores 3 Higher
24-25	2-D Art and Design	Art/Music	94.7%	84.9%	83.0%
24-25	3-D Art and Design	Art/Music	88.9%	70.8%	71.6%
24-25	Art History	Art/Music	80.9%	82.3%	65.7%
24-25	Biology	Science	92.0%	73.7%	70.4%
24-25	Calculus AB	Math	94.4%	71.2%	64.3%
24-25	Calculus BC	Math	85.4%	83.4%	78.9%
24-25	Calculus BC: AB Subscore	Math	95.1%	93.0%	88.2%
24-25	Chemistry	Science	88.4%	74.6%	78.0%
24-25	Comparative Government and Politics	Social Studies	78.8%	76.3%	71.9%
24-25	Computer Science A	Math	77.5%	68.1%	67.5%
24-25	Computer Science Principles	Math	100.0%	57.3%	61.8%
24-25	Drawing	Art/Music	100.0%	88.6%	84.2%
24-25	English Language and Composition	ELA	95.4%	76.7%	74.3%
24-25	English Literature and Composition	ELA	98.2%	78.9%	74.2%
24-25	Environmental Science	Science	92.3%	77.6%	69.3%
24-25	European History	Social Studies	88.9%	74.0%	72.7%
24-25	French Language and Culture	World Language	63.6%	74.3%	73.1%
24-25	Human Geography	Social Studies	91.2%	66.8%	64.7%
24-25	Latin	World Language	100.0%	65.8%	58.9%
24-25	Macroeconomics	Social Studies	89.3%	84.0%	67.4%
24-25	Microeconomics	Social Studies	86.2%	80.8%	68.3%
24-25	Music Aural Subscore	Art/Music	94.3%	63.4%	59.9%
24-25	Music Non-Aural Subscore	Art/Music	97.1%	62.9%	59.5%
24-25	Music Theory	Art/Music	97.1%	63.8%	60.3%
24-25	Physics 1	Science	88.7%	73.5%	67.3%
24-25	Physics 2	Science	96.0%	77.9%	72.9%
24-25	Physics C: Electricity and Magnetism	Science	86.3%	87.5%	73.3%
24-25	Physics C: Mechanics	Science	94.3%	78.9%	73.4%
24-25	Precalculus	Math	100.0%	86.6%	80.6%
24-25	Psychology	Social Studies	94.6%	77.9%	70.6%
24-25	Research	Science	97.1%	84.1%	88.3%
24-25	Seminar	Science	100.0%	81.4%	81.9%
24-25	Spanish Language and Culture	World Language	90.6%	84.0%	83.8%
24-25	Statistics	Math	93.7%	69.3%	60.4%
24-25	United States Government and Politics	Social Studies	95.2%	71.7%	71.8%
24-25	United States History	Social Studies	97.5%	76.0%	73.7%
24-25	World History Modern	Social Studies	91.8%	69.8%	64.3%

AP Scholars

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:

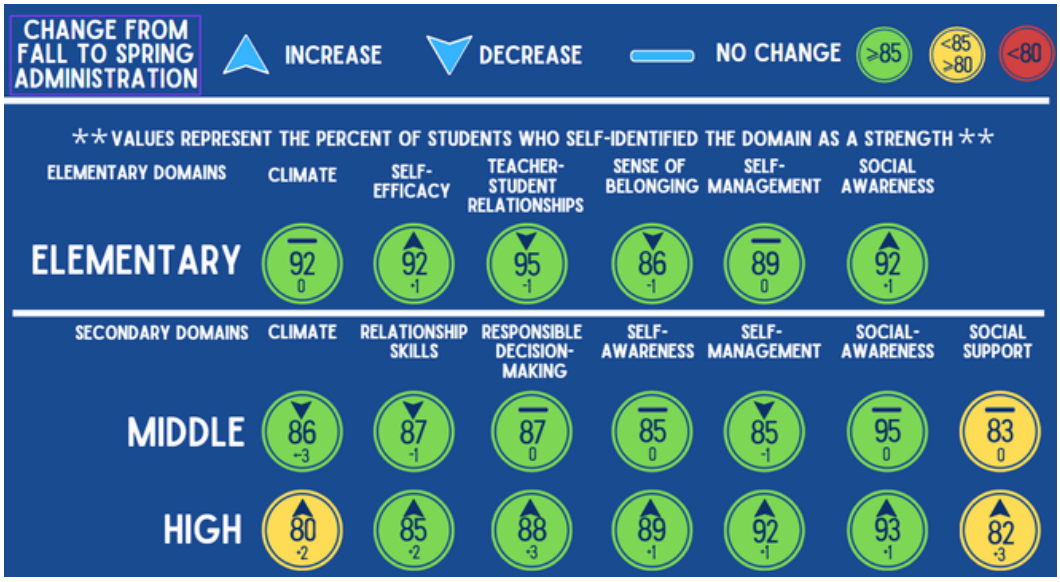
TOTAL SCHOLARS: 995; TOTAL AWARDS: 1,028

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 2025	303	207	484	0	23	11	1,028

ROCKWOOD
2024-2025 ANNUAL PERFORMANCE REPORT

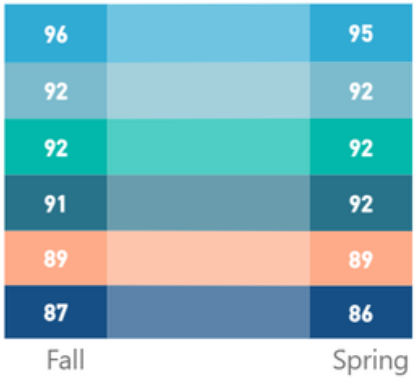
SEL A climate and social and emotional survey designed by the Rockwood School District is administered to all K-12 students in both the fall and the spring of each school year. The Elementary school survey addresses 6 different SEL Domains while the middle and high Schools address 7 different SEL Domains. All surveys address the domains: climate, self-management, & social awareness. The results of the Spring SEL Survey are as follows.



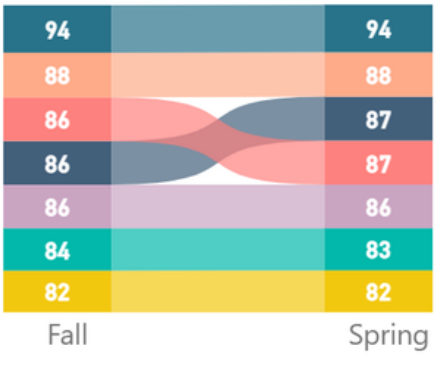
Results by Domain - The Elementary Domain addresses 6 different domains. Three of those domains are also assessed on the Middle and High Surveys. The Middle and High School Surveys address 7 Domains.(* Assessed at all three levels)

- 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



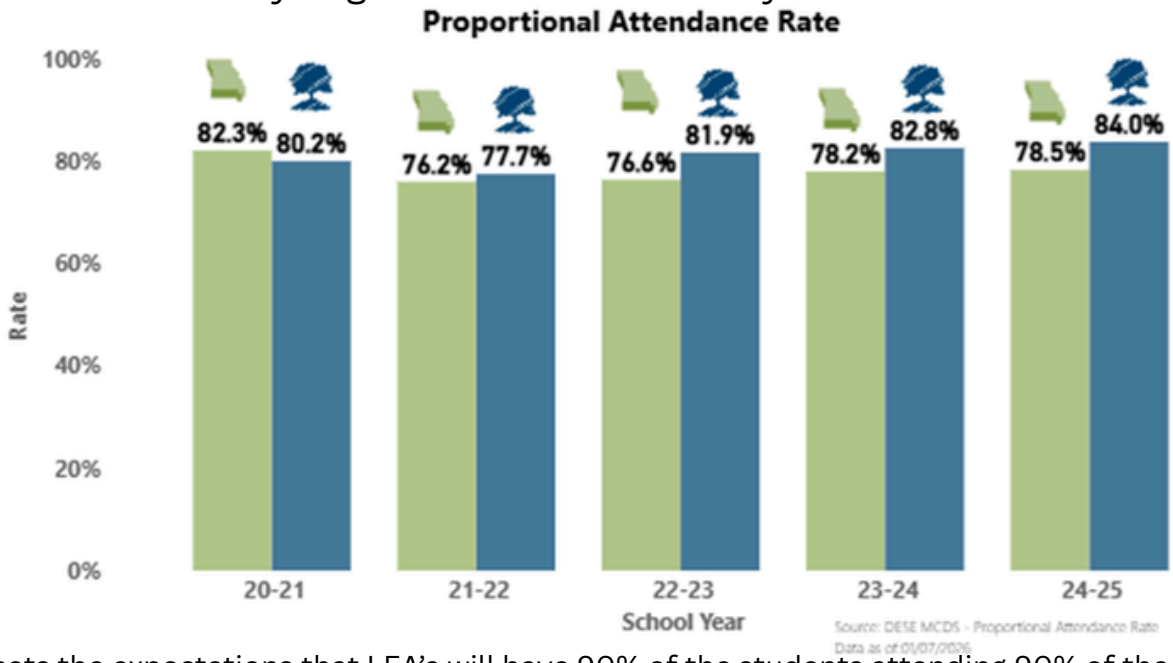
SECONDARY FALL TO SPRING



ROCKWOOD

2024-2025 ANNUAL PERFORMANCE REPORT

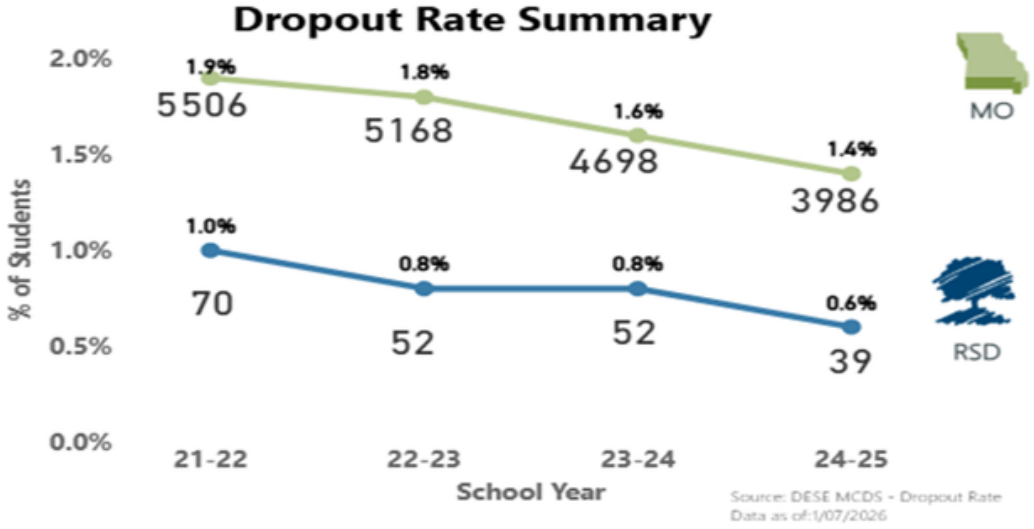
Attendance targets tell us the individual student's attendance rate and set the expectation that 90 percent of the students are in attendance 90 percent of the time. Rockwood's average attendance rate is normally between 91-94%. Since 2020, the attendance rate has slowly begun to increase annually.



DESE sets the expectations that LEA's will have 90% of the students attending 90% of the time.

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

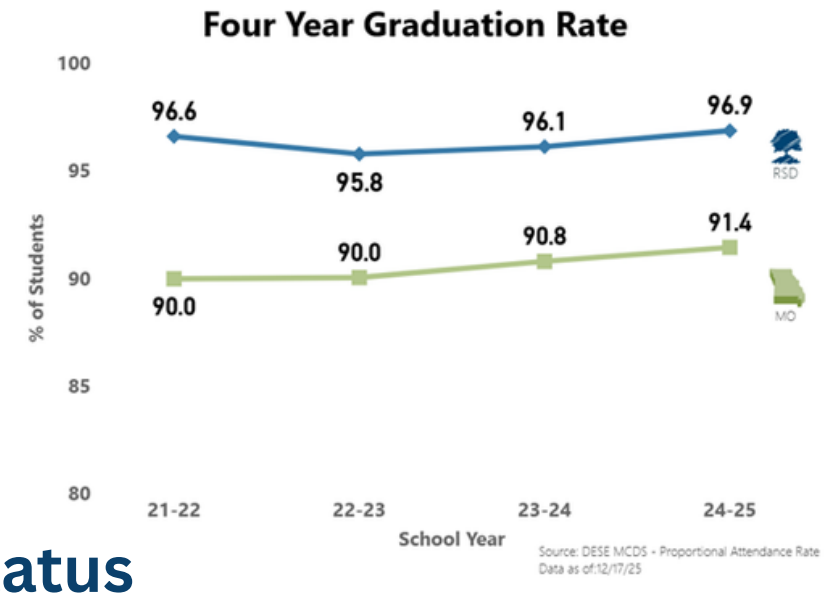
- For the 2024-25 school year, Rockwood had a total dropout rate of 0.6%, representing 39 students.

ROCKWOOD

2024-2025 ANNUAL PERFORMANCE REPORT

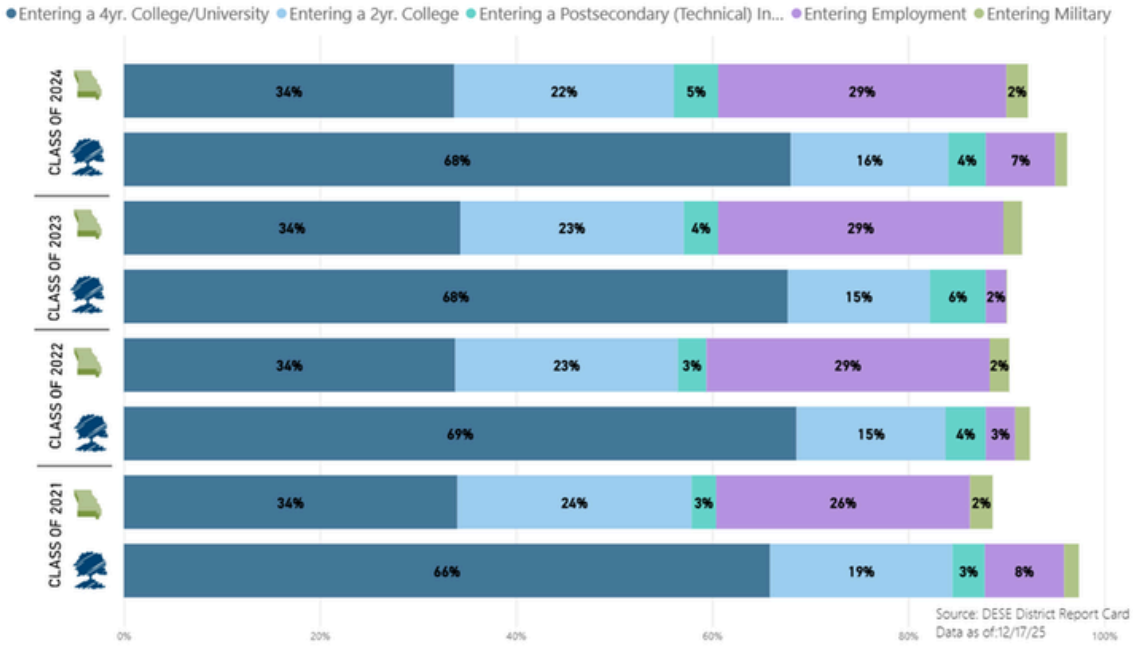
Graduation Rate - 4 year Graduation Rate is calculated by dividing the number of graduates who graduate in four years with a regular high school diploma by the sum of graduates and students in the same cohort ("Class") who dropped out. That number is then multiplied by 100.

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 no longer enrolled in the school district



Post Graduation Status

Post Grad status examines student pathways after high school graduation. Continuing education beyond high school can provide expanded career opportunities.



Summary

- 96.9% of student in the Class of 2025 graduated within 4 years of entering high school
- 90% of the Class of 2024 continued their education (2yr, 4yr, Technical, Military) beyond high school with another 7% 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.

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 latest 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.

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

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

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.