

Vision: The Mountain View-Birch Tree School District is two communities working as one to develop caring and responsible citizens.



Mission: Our mission is to empower and inspire all students to be successful before and after graduation. We strive to improve the quality of life through rigor, relevance, and relationships.

Mountain View-Birch Tree R-III School District

To: Board of Education Members

From: Lanna Tharp, Superintendent

Re: Board Meeting Materials

Date Printed: August 8, 2025

Board Meeting Date: August 14, 2025

Enclosed please find the following Board packet information:

1. School Board Meeting Agenda
2. Explanation of School Board Meeting Agenda Items
3. Minutes of Previous Meeting
4. Copy of Monthly Bills
5. Monthly Financial Report
6. Tax Rate Info—Frequently Asked Questions
7. Estimate of Required Local Taxes
8. Notice of Tax Rate Hearing
9. MSBA Policy Updates
10. Administrative Reports

502 N. Elm, Mountain View, MO 65548 Phone: 417-934-5408

website: <https://home.liberty.mvbt.k12.mo.us/>

Superintendent: Mrs. Lanna Tharp email: ltharp@liberty.mvbt.k12.mo.us

Assistant Superintendent: Mr. Ryan Chowning email: rchowning@liberty.mvbt.k12.mo.us

Marsha Webb: Secretary to the Superintendent

Rhonda Henry: Bookkeeper

Tressa Henry: Accountant

**MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
TAX RATE HEARING
Thursday, August 14, 2025, 6:00 p.m.
Liberty Middle School Media Center**

Tax Rate Hearing—6:00 p.m.

- I. Call Meeting to Order**
- II. Presentation/Overview of Tax Rates**
- III. Public Comment:** The Board will listen to the statement of any person speaking his/her opinion on the school tax rate
- IV. Adjourn**

MOUNTAIN VIEW-BIRCH TREE R-III TAX RATE HEARING
Explanation of Agenda Items
Tax Rate Hearing
Thursday, August 14, 2025
Liberty Middle School Media Center

The information found on the following pages is provided for the Board Members to have advanced preparation to assist in making decisions and voting on issues relating to the publicly posted School Board Agenda. Information regarding state law and board policy have been included, as applicable, as well as an explanation of agenda items and the superintendent's recommendation for the agenda items.

Tax Rate Hearing—6:00 p.m.

Board Policy DC: TAXING AND BORROWING AUTHORITY/LIMITATIONS states that The Board is responsible for levying ad valorem property taxes as necessary to operate the Mountain View-Birch Tree R-III School District in a manner that promotes achievement for all students. Taxes will be levied in accordance with law.

The Mountain View-Birch Tree R-III School District will annually set the tax rate after first notifying the public and conducting at least one (1) public hearing.

The tax levy hearing notice shall include the following information:

1. Date, time and place of the hearing.
2. Assessed valuation by category of real, personal and other tangible property in the district for the fiscal year for which the tax is to be levied and the preceding tax year.
3. Amount of revenue required to be provided from the property tax as set forth in the adopted annual budget for each rate levied.
4. Tax rates proposed to be set for the various purposes of taxation.
5. Increase in tax revenue due to an increase in assessed value as a result of new construction and improvement.
6. Increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

I. Call Meeting To Order

II. Presentation/Overview of Tax Rates

Mrs. Tharp will present information regarding the school tax rates and how they are calculated. This presentation is "informational only" with no votes taken because according to board policy the "The Board will set the tax rate after the hearing."

1. Mrs. Tharp will present and explain the information contained on the tax rate hearing notice. The notice was placed in the Howell County News, Current Wave, and on the school district website.
2. Mrs. Tharp will present a summary of the tax rate.

III. Public Comment

The Board will listen to the statement of any person speaking his/her opinion on the school tax rate.

- 1) According to school board policy, "The tax rate hearing will include an opportunity for citizens to speak before the Board."

IV. Adjourn

**MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
REGULAR SCHOOL BOARD MEETING
Thursday, August 14, 2025, Following Tax Rate Hearing
Liberty Middle School Media Center**

- I. Determination of Quorum/Call Meeting to Order**
- II. Pledge of Allegiance:** Mrs. Heiney
- III. Public Comment:** The Board will listen to the statement of any person speaking his/her opinion on any given agenda item.

- IV. Approval of Consent Agenda Items**
 - A. Minutes of Previous Meeting: Approval of last month's board meeting minutes
 - B. Approval of Payment of Monthly Bills
 - C. Monthly Administrative/Principal Reports
- V. Adoption of Agenda**
- VI. Committee Reports**
 - A. Report/Training and Meetings - - MSBA
- VII. Old Business**
 - A. Declaring surplus property

- VIII. New Business**
 - A. Items extracted from consent agenda
 - B. Exceptions to monthly bills: Payment related to individuals related to Board members
 - C. Monthly Financial Report
 - D. Set Tax Rates for 2025-2026 School Year
 - E. Revise salary protocol
 - F. Policy Discussion and Approval

- IX. Other Business**
 - A. None
- X. Monthly Program Report/Review**
 - A. None
- XI. Administrators' Reports**
 - A. Principals report on each of their building
- XII. Move To Closed Session, Closed Vote, Closed Record**

The Board hereby gives notice to meeting in Closed Session to consider the following items pursuant to RSMo 610.021 (3).

- XIII. Return to regular session**
- XIV. Adjourn**

MOUNTAIN VIEW-BIRCH TREE R-III BOARD OF EDUCATION MEETING
Explanation of Agenda Items
REGULAR SESSION
Thursday, August 14, 2025
Following Tax Rate Hearing
Liberty Middle School Media Center

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I. Determination of Quorum/Call Meeting To Order

II. Pledge of Allegiance

- a. Mrs. Heiney will lead the pledge

III. Public Comment

According to Board policy BDDH: "A specifically designated time will be set aside for public comments at regular meetings of the Board of Education. The following rules will be applied to the public comment portion of the meeting:

- The Board will establish a time limit for the public comment period.*
- No individual will be permitted to speak more than once during this period.*
- The individual must reside in the district or be a landowner of the district.*
- The Board will establish a uniform time limit for each speaker.*
- Only items from the posted agenda may be discussed.*

IV. Approval of Consent Agenda Items

"The consent agenda allows members to vote on a group of items (en bloc) without discussion. This is a good way to dispose of business that is noncontroversial. "The presentation of the consent agenda is established by a special rule of order and should be taken up before committee reports.....If the consent agenda includes the approval of the minutes, then it should be taken up before any business is transacted."

Consent Agenda Items include:

- Minutes of previous meeting
- Monthly bills- - Identify and remove bills that must be approved individually
- Monthly Administrative/Principal Reports'

V. Adoption of Agenda

"The agenda shouldn't tie the hands of the assembly, prevent members from bringing up business, or enable a small group to railroad through their pet projects." "Agendas should have flexibility to provide for unseen things that may come up in a meeting."

VI. Committee Reports

"If a committee report includes a recommendation of action that it wants the organization to take, its report should include a motion at the end of the report by the committee chairperson." "A motion from a committee of more than one does not need a second....."

- a. Report regarding meetings or issues related to MSBA

VII. Old Business

Discuss items tabled from previous school board meetings or issues ongoing from meeting to meeting.

a. **Declaring surplus property (maintenance vehicle)**

- I. Mr. Chowning will present the information about the vehicle at the meeting.

VIII. New Business

a. Items extracted from consent agenda

Exceptions to monthly bills and any other item that was extracted from the consent agenda

b. Exceptions to monthly bills

This is where bill payment is approved for individuals related to board members. Additionally, any bill paid to an entity where a board member or a board member's relative is at least a part-owner should be paid here.

c. Monthly Financial Report

Month ending July 2025

Balances:	Incidental Fund (Fund 1): \$ 7,327,974.01
	Teacher's Fund (Fund 2): \$382,067.90
	Debt Service Fund (Fund 3): \$0
	Capital Projects Fund (Fund 4):\$2,611,481.28
	Total (All Funds): \$10,321,523.19
	Previous Year's Total (All Funds): \$9,695,429.71

Comparing the financial report to the budget can be difficult for several reasons:

Timing of Revenues and Expenditures:

Revenue for schools often doesn't come in evenly throughout the year.

Seasonal Spending Patterns:

School districts tend to have seasonal spending fluctuations. Large expenses, such as purchasing supplies or equipment, might occur at the beginning of the school year, while other costs like professional development or summer maintenance may happen later.

Restricted vs. General Funds: *The financial report might show variances in specific funds compared to the budget, but these variances may not reflect the overall financial health of the district.*

One-Time Revenues or Expenses:

Schools may receive one-time payments, such as grants or bond revenues, and may also incur one-time expenses like building repairs or special projects

Encumbrances and Accruals:

In some cases, funds are "encumbered" or set aside for future obligations, such as contracts or purchase orders, even though the actual payment hasn't yet been made.

The annual secretary of the board report was submitted. Our yearly audit is scheduled for August 25-27, 2025.

d. Set Tax Rates for 2025-2026 School Year

State statutes 67.110 & 164.011 require a public hearing with tax rates submitted to the county clerks no later than September 1, of each year. Our assessed valuation changes every day because personal property assessments are added throughout the year in each county. However, each July, the county clerk of each county must certify the assessed valuation of the real and personal property within the boundaries of the school district. These certified valuations are used to calculate the tax levy for school purposes.

Each year, the Mountain View-Birch Tree R-III School District sets its property tax levy based on current assessed values and legal requirements under Missouri law. The levy supports our operational and capital needs while ensuring we do not collect more revenue than allowed by state law.

Assessed Valuation Increase: In 2025, our district's assessed valuation rose approximately 6%, from \$88,998,666 to \$95,080,788. This increase is largely due to Missouri's required reassessment process, which occurs every odd-numbered year to ensure fairness and alignment with current market values.

Tax Levy Comparison:

Levy Type	2024 Rate	2025 Proposed Rate
Permanent Operating Levy	\$2.9768	\$2.7770
Temporary Operating Levy	\$0.7163	\$0.8417
Combined Operating Levy	\$3.6931	\$3.6187

Why Did the Rates Change:

- Missouri's Hancock Amendment limits revenue from reassessed properties, requiring districts to roll back rates when valuations rise.
- Our permanent levy decreased to comply with these limits, while the temporary levy adjusted slightly to maintain essential services.
- The total proposed rate is lower than last year's, reflecting responsible fiscal management.

Recommendation:

Approve the calculated tax levies totaling \$3.6187 per \$100 of assessed valuation, with \$2.8324 allocated to the Incidental Fund and \$0.7863 to the Capital Outlay Fund. These rates are in compliance with RSMo 67.110 and 164.011.

e. Revise Salary Protocol

Mrs. Tharp will discuss an update to the salary protocol:

- (a) Add \$150 stipend for staff participating in Crisis Prevention Institute (CPI) training (restraint training)

Recommendation: Approve update to salary protocol, effective immediately.

f. Policy Update Discussion

MSBA is issuing this update in response to recent changes in Missouri law. Two of the biggest changes address cell phones in schools and the expansion of student participation in district activities and events. This update also addresses changes made to laws affecting home schooling, running for school board, and virtual education.

The explanations on the first page of each update document include information and instructions that will assist the board and administration in understanding why the documents are being updated and how to modify them to best suit the district. Please read these documents and the accompanying explanations carefully.

Proposed policy updates:

- (1) Policy BBBA (Board Member Qualifications)
- (2) Policy EHBA (Student Use of Personal Electronic Devices for Instructional Purposes)
 - (a) Rescind
- (3) Policy IGBI (Home Schooling and other Educational Options)
- (4) Policy IGCD (Virtual Courses)
- (5) Policy IGCD (Full-Time MOCAP virtual Courses)
- (6) Policy IGD (District-Sponsored Extracurricular Activities and Groups)
- (7) Policy IGDA (Resident participant Student Involvement in Activities and Events)
- (8) Policy JFCD (Student use of Personal Communication Devices)

Policy updates are included in your board packet. Mrs. Tharp will present a video from MSBA that summarizes these policies. A copy of that 11 minute video can be found here: <https://www.youtube.com/watch?v=7t2m3TJFDpE>

Recommendation: Approve MSBA Policy Updates for the policies listed above.

IX. Other Business

None

X. Monthly Program Report/Review

- a. None

XI. Administrators' Reports

Administrators' Reports are enclosed in board packet. Additions or questions regarding Administrators' Reports should be discussed at this time

- a. Each administrator will report on things occurring at their school.
- b. Mr. Chowning will report on the new Safety Hub.

XII. Move To Closed Session, Closed Vote, Closed Record

"I make a motion to go into closed session for the purpose of consideration of agenda items as authorized in RSMo Section 610-021 (3).

Recommendation

Move to go into Closed Session, Closed Record, Closed Vote
pursuant to RSMo 610.021 (3).

XIII. Return to regular session

XIV. Adjourn

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Mountain View-Birch Tree R-III School District

MINUTES OF BOARD MEETING

Meeting Place: Central Office Conference Room

Type of Meeting: Regular Meeting

Time and Date: 6:00 p.m. July 17, 2025

Present	Members	Absent
<u>Mikael Orchard, Presiding</u> Board President		
<u>Shelly Mantel</u> Board Vice-President		
<u>Eric Wells</u> Board Delegate		
<u>Gaylon Noble</u>		
<u>Josh Roberts</u>		
<u>Mike Smith</u>		
<u>John Thompson</u>		
<u>Lanna Tharp</u> Superintendent of Schools		
<u>Rhonda Henry</u> Board Secretary/Treasurer		

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Elementary Principal: Angie Jester **LMS Principal:** Tammy Heiney **LHS Principal:** John Daniels

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Mountain View-Birch Tree R-III School District

Continuation of regular district board meeting held on July 17, 2025

I. Determination of Quorum

The Mountain View-Birch Tree R-III Board of Education met in regular session at 6:00 p.m. on July 17, 2025, in the Central Office Conference Room. A quorum was present with Mikael Orchard, Presiding, Shelly Mantel, Gaylon Noble, Josh Roberts, Mike Smith, John Thompson and Eric Wells in attendance.

II. Pledge of Allegiance

Lanna Tharp led the Pledge of Allegiance.

III. Public Comment

There were no requests for public comment.

IV. Consent Agenda

Josh Roberts made a motion, seconded by John Thompson, to approve the following items on the consent agenda. The motion passed unanimously.

- A. Minutes of the June 19 Regular Board meeting
- B. Payment of bills in the amount of \$1,165,282.09

V. Adoption of Agenda

Shelly Mantel made a motion, seconded by Mike Smith, to approve the Adoption of Agenda. The motion passed unanimously.

VI. Student Time

- A. None

VII. Committee Reports

- A. None

VIII. Old Business

- A. None

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Mountain View-Birch Tree R-III School District

Continuation of regular district board meeting held on July 17, 2025

IX. New Business

- A. There were no items extracted from the Consent Agenda.
- B. John Thompson made a motion, seconded by Eric Wells, to approve payment of \$68.00 to Kristy Reese for ACT reimbursement and \$320.20 to Brown's Farm & Garden for supply. The motion passed with six members in favor. Mikael Orchard abstained.

Josh Roberts made a motion, seconded by Eric Wells, to approve payment of \$68.00 to Holly Smith for ACT reimbursement. The motion passed with six members in favor. Mike Smith abstained.
- C. Lanna Tharp presented the June 2025 financial report. The balance in all funds for June 2025 was \$9,768,827.12.
- D. Mike Smith made a motion, seconded by John Thompson, to approve the year end budget amendments for 2024-2025 school year as presented as well as any other amendments and transfers recommended by our auditor. The motion passed unanimously.
- E. Eric Wells made a motion, seconded by Josh Roberts, to approve the final budget for the 2025-2026 school year as presented. The motion passed unanimously.
- F. Josh Roberts made a motion, seconded by John Thompson, to set the Tax Rate Hearing for August 14, 2025 at 6:00 p.m. with the regular board meeting immediately to follow. The motion passed unanimously.
- G. Shelly Mantel made a motion, seconded by Gaylon Noble, to set the date for the Board/Admin Retreat for policy and procedure training for August 1, 2025 at 8:30 a.m. at Josh Roberts cabin. The meeting will be posted with times of open and closed sessions. The motion passed unanimously.
- H. Josh Roberts made a motion, seconded by Mike Smith, to approve the AMI plan for the 2025-2026 school year as presented. The motion passed unanimously.

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Mountain View-Birch Tree R-III School District

Continuation of regular district board meeting held on July 17, 2025

- I. Shelly Mantel made a motion, seconded by Mike Smith, to approve the Salary Protocol 2025-2026 revisions as presented. The motion passed unanimously.
- J. Mike Smith made a motion, seconded by Eric Wells, to approve the Phoenix Home Care and Hospice Nursing Co contract for the 2025-2026 school year as presented. The motion passed unanimously.
- K. Josh Roberts made a motion, seconded by John Thompson, to approve the contract with New Day Counseling for the 2025-2026 school year. The motion passed unanimously.
- L. Shelly Mantel made a motion, seconded by Eric Wells, to approve the meal prices for the 2025-2026 school year as presented. The motion passed unanimously.
- X. Other Business
 - A. None
- XI. Monthly Program Report/Review
 - A. None
- XII. Administrators' Report
 - A. None

Adjournment to Closed Session

John Thompson made a motion at approximately 6:50 p.m., seconded by Josh Roberts, to go into closed session for the purpose of consideration of agenda items as authorized in RSMo Section 610.021 (1), (3), (6). The motion passed as follows:

Shelly-yea	Mikael-yea	Mike-yea	Eric-yea
Gaylon-yea	Josh-yea	John-yea	

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Mountain View-Birch Tree R-III School District

Continuation of regular district board meeting held on July 17, 2025

CLOSED SESSION

Shelly Mantel made a motion, seconded by Mike Smith, to employ Bobby Brooks, Bus Driver and Julia Craig, Para (pending paperwork) for the 2025-2026 school year. The motion passed as follows:

Shelly-yea	Mikael-yea	Mike-yea	Eric-yea
Gaylon-yea	Josh-yea	John-yea	

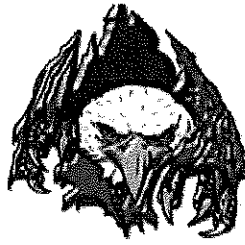
John Thompson made a motion, seconded by Gaylon Noble, to return to Open Session. The motion passed as follows:

Shelly-yea	Mikael-yea	Mike-yea	Eric-yea
Gaylon-yea	Josh-yea	John-yea	

Mikael Orchard, Board President

Rhonda Henry, Board Secretary

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Mountain View-Birch Tree R-III School District

Continuation of regular district board meeting held on July 17, 2025

Eric Wells made a motion at approximately 6:56 p.m., seconded by Mike Smith, to adjourn the meeting. The motion passed as follows:

Shelly-yea
Gaylon-yea

Mikael-yea
Josh-yea

Mike-yea
John-yea

Eric-yea

Mikael Orchard, Board President

Rhonda Henry, Board Secretary

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MINUTES OF BOARD MEETING

Meeting Place: Josh Roberts' Cabin
Type of Meeting: Special Meeting
Time and Date: 8:30 a.m. August 1, 2025

Members

Present

Mikael Orchard, Presiding
Board President

Shelly Mantel
Board Vice-President

Eric Wells
Delegate

Gaylon Noble

Josh Roberts

John Thompson

Lanna Tharp
Superintendent of Schools

Board Secretary/Treasurer

Absent

Mike Smith

Rhonda Henry

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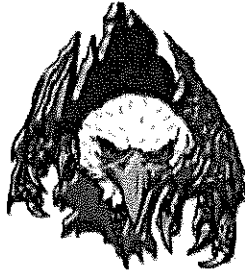
Elementary Principal: Angie Jester

LMS Principal: Tammy Heiney

LHS Principal: John Daniels

Athletic Director: JC Hoagland

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Continuation of special district board meeting held on August 1, 2025

I. Determination of Quorum

The Mountain View-Birch Tree R-III Board of Education met in regular session at 8:30 a.m. on August 1, 2025, at Josh Roberts' Cabin. A quorum was present with Mikael Orchard, Presiding, Shelly Mantel, Gaylon Noble, Josh Roberts, John Thompson and Eric Wells in attendance. Mike Smith and Rhonda Henry were absent. Tressa Henry recorded the minutes.

II. Adoption of Agenda

John Thompson made a motion, seconded by Gaylon Noble, to approve the Adoption of Agenda. The motion passed unanimously.

III. New Business

- A. Board/Administrator Training and Strategic Planning presented by Mrs. Tharp and administrators.
- B. Eric Wells made a motion to move Item B. Declaring Surplus Property to the August 14, 2025 board meeting, seconded by Gaylon Noble. The motion passed unanimously. Ryan Chowning will have a list of property to be declared surplus property for the meeting.

Adjournment to Closed Session

- III. Eric Wells made a motion at approximately 11:06 a. m., seconded by Shelly Mantel, to go into closed session for the purpose of consideration of agenda items as authorized in RSMo Section 610.021 (3), (13). The motion passed as follows:

Shelly-yea	Mikael-yea	Eric-yea
Gaylon-yea	Josh-yea	John-yea

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Continuation of special district board meeting held on August 1, 2025

CLOSED SESSION

Shelly Mantel made a motion, seconded by John Thompson, to accept the resignations from Matthew Ledgerwood, SE Para and Raziel Maiser, SE Para. The motion passed as follows:

Shelly-yea	Mikael-yea	Eric-yea
Gaylon-yea	Josh-yea	John-yea

Eric Wells made a motion, seconded by Shelly Mantel, to employ Carrie Baker, Custodian, Douglas Dusenberry, Bus Driver and Rhonda Dusenberry, Bus Driver. The motion passed as follows:

Shelly-yea	Mikael-yea	Eric-yea
Gaylon-yea	Josh-yea	John-yea

Josh Roberts made a motion, seconded by Shelly Mantel, to return to regular session at 11:11 a.m. The motion passed as follows:

Shelly-yea	Mikael-yea	Eric-yea
Gaylon-yea	Josh-yea	John-yea

Mikael Orchard, Board President

Rhonda Henry, Board Secretary

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Continuation of special district board meeting held on August 1, 2025

IV. Return to Regular Session Board/Administrator Training and Strategic Planning

VI. Adjourn

Eric Wells made a motion at approximately 4:04 p.m., seconded by John Thompson, to adjourn the meeting. The motion passed as follows:

Shelly-yea
Gaylon-yea

Mikael-yea
Josh-yea

Eric-yea
John-yea

Mikael Orchard, Board Vice-President

Rhonda Henry, Board Secretary

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Mountain View-Birch Tree R-III
502 N Elm St
Mountain View, MO 65548

Dated : 8/8/2025 2025-2026
Time : 14:18 Page 1

Board Monthly Report

Selection Criteria : Check # = 161974 |

Check #	Vendor Name	Invoice Description	Check Amount	Line Amount
0000161974	BROWNS FARM & GARDEN	VO AG SUPPLY	1,734.97	1,704.99
				29.98

Check #	Vendor Name	Invoice Description	Check Amount	Line Amount
0000000034	ALTON BANK CARD	EA STORAGE TOTES	49.85	49.85
0000161957	HENRY RHONDA	INSURANCE REIMBSEMENT	400.00	400.00
0000161958	REDNECK WOODWORKING LLC	DEPOSIT ON LHS TROPY CAS	2,800.00	2,800.00
0000161962	WEMO	HS GB COACH CLINIC	120.00	60.00
0000161962	WEMO	MS VB COACH CLINIC		60.00
0000161973	SGT DAN'S ROLL OFFS LLC	OM DUMPSTER SVC	1,200.00	1,200.00
0000161975	417 HELMETS	HS HELMET DECALS	607.48	607.48
0000161976	ALL PEST & TERMITE	OM PEST CONTROL	875.00	875.00
0000161977	ANDERSON HOME FURN LLC	MS REFRIGERATOR	779.95	779.95
0000161978	APPLE MARKET	BE RETREAT SUPPLY	31.96	31.96
0000161979	BATTERY OUTFITTERS INC	PT BATTERIES	24.96	24.96
0000161980	BAYADA HOME HEALTH CARE	PR NU JUNE SVC	1,020.00	1,020.00
0000161980	BAYADA HOME HEALTH CARE	PR NU JUNE SVC		0.00
0000161981	BENNETT ROBERT	R CHOWNING TRAVEL	410.00	410.00
0000161982	BIG RIVER COMMUNICATIONS	OM TELEPHONE	390.00	390.00
0000161983	BIRCH TREE AUTO PARTS	OM SUPPLY	62.99	62.99
0000161984	BIRCH TREE LUMBER	OM SUPPLY	14.58	14.58
0000161985	BLICK ART MATERIALS	MS ART SUPPLY	1,193.21	35.62
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		20.96
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		20.96
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		69.72
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		23.24
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		23.24
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		23.24
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		13.20
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		172.96
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		64.39
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		0.00
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		20.12
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		69.00
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		6.78
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		6.72
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		91.94
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		10.80
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		28.07
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		28.07
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		48.95
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		35.21
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		17.44
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		30.00
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		29.03
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		51.20
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		39.98
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		19.99
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		23.40

Check #	Vendor Name	Invoice Description	Check Amount	Line Amount
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		25.60
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		33.00
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		11.86
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		12.40
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		12.40
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		11.86
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		11.86
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		50.00
0000161985	BLICK ART MATERIALS	MS ART SUPPLY		0.00
0000161986	BSN SPORTS LLC	HS BSB SUPPLY	479.72	48.00
0000161986	BSN SPORTS LLC	HS BSB SUPPLY		8.00
0000161986	BSN SPORTS LLC	SFT SUPPLY		423.72
0000161986	BSN SPORTS LLC	SFT SUPPLY		0.00
0000161987	BURO LLC	HS NAME PLATES	142.89	0.00
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161987	BURO LLC	HS NAME PLATES		12.99
0000161988	BYRNE ENTERPRISES INC	HS FB CAMP SHIRTS	225.00	225.00
0000161989	CATTELL LARRY	OM WATER SAMPLE	500.00	500.00
0000161990	CENTRAL STATES BUS	PT BUS PARTS	1,149.34	1,149.34
0000161991	CITY OF BIRCH TREE	BT WATER/SEWER/TRASH	346.87	51.87
0000161991	CITY OF BIRCH TREE	BT WATER/SEWER/TRASH		295.00
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH	8,160.50	20.00
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		1,260.24
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		38.00
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		34.00
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		2,057.50
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		195.50
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		508.78
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		3,576.00
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		86.66
0000161992	CITY OF MOUNTAIN VIEW	PT/MV W/S/TRASH		383.82
0000161993	CLAIM CARE INC	MEDICAID	32.65	32.65
0000161994	COMPANION CORP	LB HS SOFTWARE	1,271.00	1,271.00
0000161995	COUNTRYSIDE PROPANE	OM CYLINDERS	21.00	21.00
0000161996	COUNTY FUELS LLC	OM GAS	2,014.23	2,014.23
0000161997	CPI	SE HS SVC	3,124.35	2,349.00

Check #	Vendor Name	Invoice Description	Check Amount	Line Amount
0000161997	CPI	SE HS SVC		775.35
0000161998	CURRENT INC	OM REPAIR	2,527.25	2,527.25
0000161999	DANIELS KENZIE	PD MS TRAVEL	68.29	68.29
0000162000	DENNIS COULTER HEATING	OM REPAIR	2,442.50	2,442.50
0000162001	DONIPHAN R-I	SUM SHOOTOUT OVERPAYM	120.00	120.00
0000162002	ED COUNSEL LLC	BE LEGAL SVC	556.00	556.00
0000162003	ESGI LLC	MV/BT ESGI LICENSE	4,674.00	1,476.00
0000162003	ESGI LLC	MV/BT ESGI LICENSE		3,198.00
0000162004	FAULKNER JOY	TEACHER/DUAL ENROLLMEI	273.82	273.82
0000162005	FIELD KAYLA BROOKE	TEACHER/DUAL ENROLLMEI	418.80	418.80
0000162006	GAINES JESSICA	TEACHER/DUAL ENROLLMEI	322.15	322.15
0000162007	GOPHER SPORTS	MV PE SUPPLY	307.80	307.80
0000162008	GREER KIMBERLY J	TEACHER/DUAL ENROLLMEI	185.23	185.23
0000162009	GREGS BODY SHOP	PT REPAIR	365.00	365.00
0000162010	HEARTLAND BUSINESS SYSTEM	TECH SERVICES	4,506.53	4,506.53
0000162011	HOAGLAND, JACKIE C	BL HS TRAVEL	345.00	285.00
0000162011	HOAGLAND, JACKIE C	PT PHYSICAL		60.00
0000162012	IXL LEARNING	LMS SCIENCE	10,537.50	3,975.00
0000162012	IXL LEARNING	LHS MATH/ READING		6,562.50
0000162013	MARMIC FIRE & SAFETY CO	OM TANK REPAIR	1,348.77	1,348.77
0000162014	METALWELD INC	PT/VO AG TANK RENT/SUPP	79.90	16.05
0000162014	METALWELD INC	PT/VO AG TANK RENT/SUPPLY		63.85
0000162015	MIDWEST OVERHEAD DOOR	OM REPAIR	400.00	400.00
0000162016	MISSOURI VOCATIONAL ENTE	MS CHAIRS	2,520.00	2,520.00
0000162017	MOBYMAX EDUCATION LLC	SE HS LICENSES	446.00	446.00
0000162018	MONTYS OUTDOORS	HS SFTBALL SUPPLY	1,081.00	391.00
0000162018	MONTYS OUTDOORS	MS STAFF SHIRTS		690.00
0000162019	MOUNTAIN GROVE R-III SCHO	BB SUM SHOOTOUT FEE	270.00	270.00
0000162020	MTN VIEW AUTO PARTS INC	OM/PT SUPPLY	201.46	193.62
0000162020	MTN VIEW AUTO PARTS INC	OM/PT SUPPLY		7.84
0000162021	MTN VIEW LUMBER CO	OM/PT SUPPLY	2,792.80	2,689.33
0000162021	MTN VIEW LUMBER CO	OM/PT SUPPLY		66.56
0000162021	MTN VIEW LUMBER CO	HS SPANISH SUPPLY		36.91
0000162022	QUILL CORPORATION	HS SUPPLY	1,802.35	41.56
0000162022	QUILL CORPORATION	HS SUPPLY		58.36
0000162022	QUILL CORPORATION	HS SUPPLY		65.40
0000162022	QUILL CORPORATION	HS SUPPLY		88.75
0000162022	QUILL CORPORATION	HS SUPPLY		59.54
0000162022	QUILL CORPORATION	HS SUPPLY		35.10
0000162022	QUILL CORPORATION	HS SUPPLY		39.30
0000162022	QUILL CORPORATION	HS SUPPLY		24.06
0000162022	QUILL CORPORATION	HS SUPPLY		20.90
0000162022	QUILL CORPORATION	HS SUPPLY		5.80
0000162022	QUILL CORPORATION	HS SUPPLY		4.90
0000162022	QUILL CORPORATION	HS SUPPLY		9.60

Check #	Vendor Name	Invoice Description	Check Amount	Line Amount
0000162022	QUILL CORPORATION	HS SUPPLY		39.41
0000162022	QUILL CORPORATION	HS SUPPLY		24.54
0000162022	QUILL CORPORATION	HS SUPPLY		4.24
0000162022	QUILL CORPORATION	HS SUPPLY		5.22
0000162022	QUILL CORPORATION	HS SUPPLY		10.67
0000162022	QUILL CORPORATION	HS SUPPLY		17.56
0000162022	QUILL CORPORATION	HS SUPPLY		13.85
0000162022	QUILL CORPORATION	HS SUPPLY		22.94
0000162022	QUILL CORPORATION	HS SUPPLY		50.85
0000162022	QUILL CORPORATION	HS SUPPLY		18.68
0000162022	QUILL CORPORATION	HS SUPPLY		16.65
0000162022	QUILL CORPORATION	HS SUPPLY		24.75
0000162022	QUILL CORPORATION	HS SUPPLY		92.54
0000162022	QUILL CORPORATION	HS SUPPLY		21.15
0000162022	QUILL CORPORATION	MS SUPPLY		24.81
0000162022	QUILL CORPORATION	MS SUPPLY		21.70
0000162022	QUILL CORPORATION	MS SUPPLY		12.40
0000162022	QUILL CORPORATION	MS SUPPLY		57.06
0000162022	QUILL CORPORATION	MS SUPPLY		24.90
0000162022	QUILL CORPORATION	MS SUPPLY		124.10
0000162022	QUILL CORPORATION	MS SUPPLY		127.41
0000162022	QUILL CORPORATION	MS SUPPLY		129.89
0000162022	QUILL CORPORATION	MS SUPPLY		138.99
0000162022	QUILL CORPORATION	BL HS SUPPLY		67.64
0000162022	QUILL CORPORATION	BL HS SUPPLY		54.89
0000162022	QUILL CORPORATION	BL HS ENVELOPES		54.38
0000162022	QUILL CORPORATION	BL HS ENVELOPES		76.77
0000162022	QUILL CORPORATION	BL HS ENVELOPES		0.00
0000162022	QUILL CORPORATION	MS SUPPLY		27.24
0000162022	QUILL CORPORATION	MS SUPPLY		25.47
0000162022	QUILL CORPORATION	MS SUPPLY		18.38
0000162023	RICOH USA INC	COPIER USAGE	278.86	57.76
0000162023	RICOH USA INC	COPIER USAGE		108.92
0000162023	RICOH USA INC	COPIER USAGE		18.80
0000162023	RICOH USA INC	COPIER USAGE		14.70
0000162023	RICOH USA INC	COPIER USAGE		39.05
0000162023	RICOH USA INC	COPIER USAGE		14.30
0000162023	RICOH USA INC	COPIER USAGE		25.33
0000162024	RIDDELL	HS FOOTBALL SUPPLY	2,230.70	2,085.00
0000162024	RIDDELL	HS FOOTBALL SUPPLY		75.75
0000162024	RIDDELL	HS FOOTBALL SUPPLY		69.95
0000162025	ROBINS JOSH	SUMMER SHOOTOUT	300.00	300.00
0000162026	SCHOOL SPECIALTY LLC	HS SUPPLY	391.06	200.50
0000162026	SCHOOL SPECIALTY LLC	HS SUPPLY		190.56
0000162027	SHO-ME TECHNOLOGIES LLC	PT/EA TECH SVC	150.00	100.00

Check #	Vendor Name	Invoice Description	Check Amount	Line Amount
0000162027	SHO-ME TECHNOLOGIES LLC	PT/EA TECH SVC		50.00
0000162028	SUGAR MAMA'S BAKEHOUSE	PD INSERVICE	500.00	125.00
0000162028	SUGAR MAMA'S BAKEHOUSE	PD INSERVICE		125.00
0000162028	SUGAR MAMA'S BAKEHOUSE	PD INSERVICE		125.00
0000162028	SUGAR MAMA'S BAKEHOUSE	PD INSERVICE		125.00
0000162029	TAHER INC - BIN #135092	SUM SCH CONTR SVC	28,721.68	28,721.68
0000162030	TIPTON NICOLE A	PD MS TRAVEL	183.66	183.66
0000162031	TIPTON TOBY	MS BB ENTRY	370.00	370.00
0000162032	TNT WIFI	ATH COMPLEX WIFI	100.00	100.00
0000162033	WALMART	BACK TO SCH FAIR	3,004.36	147.20
0000162033	WALMART	BACK TO SCH FAIR		121.74
0000162033	WALMART	BACK TO SCH FAIR		318.16
0000162033	WALMART	BACK TO SCH FAIR		258.53
0000162033	WALMART	BACK TO SCH FAIR		107.30
0000162033	WALMART	BACK TO SCH FAIR		206.66
0000162033	WALMART	BACK TO SCH FAIR		126.75
0000162033	WALMART	BACK TO SCH FAIR		81.50
0000162033	WALMART	BACK TO SCH FAIR		112.10
0000162033	WALMART	BACK TO SCH FAIR		178.12
0000162033	WALMART	BACK TO SCH FAIR		114.00
0000162033	WALMART	BACK TO SCH FAIR		84.00
0000162033	WALMART	BACK TO SCH FAIR		105.39
0000162033	WALMART	BACK TO SCH FAIR		78.50
0000162033	WALMART	BACK TO SCH FAIR		225.00
0000162033	WALMART	BACK TO SCH FAIR		225.00
0000162033	WALMART	BACK TO SCH FAIR		111.23
0000162033	WALMART	BACK TO SCH FAIR		57.50
0000162033	WALMART	BE SUPPLY		73.89
0000162033	WALMART	VO AG CTE GRANT		119.84
0000162033	WALMART	SUMMER SCH SUPPLY		55.69
0000162033	WALMART	SUMMER SCH SUPPLY		96.26
0000162034	WILEY FENCING COMPANY LLC	MS FENCE	6,779.92	6,779.92
0000162035	WILHELM IRA	OM TRAVEL	30.00	30.00
0000162036	WOOLSEY, WAYNE	HS FB TRAVEL	21.33	21.33
0000162037	YOUNG'S TRUE VALUE HARDW	OM SUPPLY	22.72	22.72
			109,123.97	109,123.97

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

MONTH ENDING JULY 2025

FUND	OPENING BALANCE	RECEIPTS	TRANSFER RECEIPTS	EXPENDITURES	TRANSFER EXPENDITURES	CLOSING BALANCE
INCIDENTAL	\$ 7,178,842.68	\$ 265,234.40		\$ (116,103.07)		\$ 7,327,974.01
TEACHERS	\$ -	\$ 486,953.78		\$ (104,885.88)		\$ 382,067.90
DEBT SERVICE						
CAPITAL PROJ	\$ 2,589,984.44	\$ 49,006.38		\$ (27,509.54)		\$ 2,611,481.28
TOTAL	\$ 9,768,827.12	\$ 801,194.56		\$ (248,498.49)		\$ 10,321,523.19

PREVIOUS YEAR	\$ 9,043,993.69	\$ 904,783.16	\$ (253,347.14)	\$ 9,695,429.71
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DEPOSITS

SIMMONS BANK OF MV	\$ 1,956,845.70
ALTON BANK	\$ 9,258,186.86
ALTON BANK SENIOR	\$ 79,456.85
TOTAL	\$ 11,294,489.41
PREVIOUS YEAR	\$ 10,607,892.20

RECONCILIATION

BANK BALANCE	\$ 11,294,489.41
OUTSTANDING CHECKS	\$ (972,966.22)
OUTSTANDING DEPOSITS	
ENDING BALANCE	\$ 10,321,523.19

Frequently Asked Questions and Answers (2025-2026)

When is my property reassessed?

State law requires all real property to be reassessed each odd numbered year. Reassessment does not necessarily mean the value of property will increase or decrease. Information and data pertaining to real estate values and costs are collected by the Assessor's Office. Analysis and studies are performed to determine how the real estate market has changed and how it has affected assessed values. The conclusions determined from the data collected are used to determine if any changes are made to real estate values of the current reassessment year.

Is all property taxed?

No. Some personal property is exempt, including household goods, inventories, wearing apparel and items of personal use and adornment. Exempt real estate includes property owned by governments, and property used as non-profit cemeteries, exclusively for religious worship, for schools and colleges, and for purely charitable purposes. In addition, there are about 50 economic development zones in the state, located in places where there is blight, unemployment, etc. To attract employers, or encourage employers to expand in those areas, some property improvements may be given tax abatements for a period of years.

What is market value and assessed value?

A simple definition of market value is the price the property would bring when offered for sale by a person who is willing but not obligated to sell it, and is bought by a person who is willing to purchase it but who is not forced to do so. Assessed value is a percentage of the market value based upon the classification, which is determined by the type of property or how it is used. By state statute the Missouri Legislature has set three classifications of real property and the assessment level for each. The classifications and assessment levels for each are: Commercial real property at 32%, Residential real property at 19% and Agricultural real property at 12%. Personal property is assessed at the following rates: Historic Autos: 5%, Farm Equipment & Livestock: 12%, Grain: .5 %, Cars/Boats/Other: 33.33%.

Example: \$100,000 market value X 19% residential assessment level = \$19,000 assessed value

How can I know what to expect to pay in property taxes each year?

The amount of taxes a person pays each year is based on the tax rate established by each taxing entity and the assessed value of property that a person owns. School taxes are based on a percentage of the assessed value divided by 100 (or multiplied by .01). The school tax rate does fluctuate minimally each year based upon the assessed valuation of the district. Last school year (2024-2025) the school tax rate was \$3.6931 per \$100 of assessed valuation. This year, our school tax rate will be \$3.6187. The complicated formula for calculating the tax rate takes into consideration increases and decreases in assessed valuation in the district. The tax rate formula attempts to maintain "level" local tax revenue for the school year after year. As assessed valuation increases, our tax rate goes down. As assessed valuation decreases, our tax rate goes up. Any tax rate changes are usually very small from year to year.

The tax rate percentage changes based upon the classification or use of the property: Commercial real property at 32%, Residential real property at 19% and Agricultural real property at 12%. The total tax rate for the Mountain View-Birch Tree R-III School District for the 2025-2026 school year is \$3.6187 per \$100 of assessed value (.036187). This year's tax rate (.036187) multiplied by the assessed value (not market value) of property owned determines an individual's property tax.

Examples: Residential home with a market value of \$100,000:

$\$100,000 \times 19\% (.19) \times .036187 = \687.553 (last year: \$701.689)

Agricultural property with a market value of \$100,000:

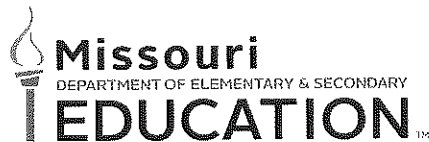
$\$100,000 \times 12\% (.12) \times .036187 = \434.244 (last year: \$443.172)

Commercial property with a market value of \$100,000:

$\$100,000 \times 32\% (.32) \times .036187 = \$1,157.984$ (last year: (last year: \$1181.792)

Car with a market value of \$10,000:

$\$10,000 \times 33.33\% (.3333) \times .036187 = \120.611 (last year: \$123.091)



**Missouri Department of Elementary and Secondary Education
Division of Administrative and Financial Services**

ESTIMATE OF REQUIRED LOCAL TAXES

(Submit to county clerk of each county where district has assessed valuation on or before September 1)

To County Clerk (Name): **Shelly Bland**

Name of County: **Shannon**

County District Code: **30-046-0130** District Name **Mountain View-Birch Tree R-III**

Mailing Address: **502 N. Elm St. Mountain View, Missouri 65548**

Telephone Number: **417-934-5408** Fax Number: **417-934-5404**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public for a term of **12** months, and certify that the data shown are correct.

Name of President of Board of Education: **Mikael Orchard**

Signature of President of Board of Education:	Date
	8/14/2025

Name of Secretary of Board of Education: **Rhonda Henry**

Signature of Secretary of Board of Education:	Date
	8/14/2025

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, ore amended prior to September 1.

Year Beginning **July 1, 2025** Year Ending **June 30, 2026**

Length of school term authorized is: Number of days **155** and **1,088** hours in session.

A separate vote was cast in accordance with Sections 164.121, 164.131, 164.141, 164.151, RSMo, to provide for a bond issue (where applicable).	Yes	No
		X

Tax Rate ^a										
Fund	Tax Rate Ceiling			Unadjusted Levy ^b			(Adjusted Levy ^c)			Prop C Roll Back
1. Incidental ^d	\$	3.6187	361.87 ¢	\$	2.8324	283.24 ¢	\$	2.8324	283.24 ¢	\$ -
2. Teachers			0.00 ¢	\$	-	0.00 ¢	\$	-	0.00 ¢	
3. Debt Service ^e	\$	-	0.00 ¢	\$	-	0.00 ¢	\$	-	0.00 ¢	N/A
4. Capital Projects			0.00 ¢	\$	0.7863	78.63 ¢	\$	0.7863	78.63 ¢	N/A
Totals					\$3.6187	361.87 ¢		\$3.6187	361.87 ¢	\$ -

a. Pursuant to Section 137.073, RSMo.

b. Unadjusted levy is equal to the tax rate ceiling less a voluntary reduction. It is not reduced for Proposition C Rollback.

c. Adjusted levy - Reduced by Proposition C, Section 164.013, RSMo.

d. Operating Funds tax rate ceiling.

e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county:	\$ 8,251
Estimated Revenue from State Assessed Railroad and Utilities in this county:	\$ 13,312

Article X, Section 11(C), Constitution of Missouri provides that in any school district where the Board of Education is not proposing a higher tax rate for school purposes, the last tax rate approved shall continue and the tax rate need not be submitted to the voters.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Summary Page

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

**For Political
Subdivision Use
in Calculating
its Tax Rate**

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 2.8347
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) 2.7770
- C. **Amount of rate increase authorized by voters** if same purpose (Form B, Line 8)
OR
Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable
Date the School Board decided to use Amendment 2 (if using) _____
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**
(Line B if no election, otherwise Line C) 2.7770
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate 3.7000
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws
Political subdivisions tax rate (Lower of Line D or E) 2.7770
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable
Circle the type of waiver your district has Full Partial No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) 2.7770
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12)
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, Superintendent (Office) of Mountain View- Birch Tree R-III (School District) levying a rate in Texas, Howell, Shannon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. **Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

<u>8-14-25</u>	<u>Lanna Tharp</u>	<u>Lanna Tharp</u>	<u>417-934-6408</u>
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerkbased on the certification from the political subdivision: Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2025) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	65,077,950	+	(b)	30,002,838	=	95,080,788
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a)	404,560	+	(b)	1,032,032	=	1,436,592
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

93,644,196

5. (2024) Prior year assessed valuation

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	60,027,860	+	(b)	28,970,806	=	88,998,666
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

88,998,666

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Summary Page, Line A)	2.8347
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	2,522,845
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	153,713
15. Total adjusted prior year revenue (Line 13 + Line 14)	2,676,558
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.	2.9000
17. Additional revenue permitted (Line 15 x Line 16)	77,620
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	2,754,178
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	153,713
19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	153,713
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	2,600,465
21. Adjusted current year assessed valuation (Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	2.7770

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2025

Summary Page

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD

30-046-0130

Operating Funds-Temp

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.8607
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) 0.8417
- C. **Amount of rate increase authorized by voters if same purpose (Form B, Line 8)**
OR
Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable
Date the School Board decided to use Amendment 2 (if using) _____
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**
(Line B if no election, otherwise Line C) 0.8417
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate 0.8607
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws
Political subdivisions tax rate (Lower of Line D or E) 0.8417
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable
Circle the type of waiver your district has Full Partial No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) 0.8417
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12) - 0 -
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, Superintendent (Office) of Mountain View-Birch Tree R-III (School District) levying a rate in Texas, Howell, Shannon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

8-14-25

(Date)

Lanna Tharp

(Signature)

Lanna Tharp

(Print Name)

417-934-5408

(Telephone)

Proposed rate to be entered on tax books by the county clerk

based on the certification from the political subdivision: Lines

J

AA

BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)

(County Clerk's Signature)

(County)

(Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD	30-046-0130	Operating Funds-Temp
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2025) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	65,077,950	+	(b)	30,002,838	=	95,080,788
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a)	404,560	+	(b)	1,032,032	=	1,436,592
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

93,644,196

5. (2024) Prior year assessed valuation

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	60,027,860	+	(b)	28,970,806	=	88,998,666
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

88,998,666

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Temp

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Summary Page, Line A)	0.8607
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	766,012
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	0
15. Total adjusted prior year revenue (Line 13 + Line 14)	766,012
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.	2.9000
17. Additional revenue permitted (Line 15 x Line 16)	22,214
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	788,226
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	0
19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	0
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	788,226
21. Adjusted current year assessed valuation (Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	0.8417

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Informational Data

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD

30-046-0130

Operating Funds-Schools

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	2.8347
B. Current year rate computed (Informational Form A, Line 22 below)	2.7770
C. Amount of increase authorized by voters for current year (Informational Form B, Line 8 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	2.7770
E. Maximum authorized levy Greater of the 1984 rate or most recent voter approved rate	3.7000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	2.7770

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	2.8347
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	2,522,845
14. Maximum prior year adjusted revenue from state assessed property before reductions, provided by DESE	153,713
15. Total adjusted prior year revenue (Line 13 + Line 14)	2,676,558
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.	2.9000
17. Additional reassessment revenue permitted (Line 15 x Line 16)	77,620
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	2,754,178
19. Estimated current year revenue from state assessed property before reductions, estimated by school district	153,713
19a New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	153,713
20. Revenue permitted from existing locally assessed property (Line 18 - Line 19b)	2,600,465
21. Adjusted current year assessed valuation (Form A, Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 20 / Line 21 x 100)	2.7770

Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
8. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)	

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Informational Data

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD

30-046-0130

Operating Funds-Temp

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	0.8607
B. Current year rate computed (Informational Form A, Line 22 below)	0.8417
C. Amount of increase authorized by voters for current year (Informational Form B, Line 8 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.8417
E. Maximum authorized levy Greater of the 1984 rate or most recent voter approved rate	0.8607
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.8417

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.8607
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	766,012
14. Maximum prior year adjusted revenue from state assessed property before reductions, provided by DESE	0
15. Total adjusted prior year revenue (Line 13 + Line 14)	766,012
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.	2.9000
17. Additional reassessment revenue permitted (Line 15 x Line 16)	22,214
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	788,226
19. Estimated current year revenue from state assessed property before reductions, estimated by school district	0
19a New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	0
20. Revenue permitted from existing locally assessed property (Line 18 - Line 19b)	788,226
21. Adjusted current year assessed valuation (Form A, Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 20 / Line 21 x 100)	0.8417

Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)
8. Voter approved increased tax rate to adjust
(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)



**Missouri Department of Elementary and Secondary Education
Division of Administrative and Financial Services**

ESTIMATE OF REQUIRED LOCAL TAXES

(Submit to county clerk of each county where district has assessed valuation on or before September 1)

To County Clerk (Name): **Peggy Seyler**

Name of County: **Texas**

County District Code: **30-046-0130** District Name **Mountain View-Birch Tree R-III**

Mailing Address: **502 N. Elm St. Mountain View, Missouri 65548**

Telephone Number: **417-934-5408** Fax Number: **417-934-5408**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public for a term of **12** months, and certify that the data shown are correct.

Name of President of Board of Education: **Mikael Orchard**

Signature of President of Board of Education:	Date
	8/14/2025

Name of Secretary of Board of Education: **Rhonda Henry**

Signature of Secretary of Board of Education:	Date
	8/14/2025

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, ore amended prior to September 1. **\$1,678,135**

Year Beginning **July 1, 2025** Year Ending **June 30, 2026**

Length of school term authorized is: Number of days **155** and **1,088** hours in session.

A separate vote was cast in accordance with Sections 164.121, 164.131, 164.141, 164.151, RSMo, to provide for a bond issue (where applicable).	Yes	No
		X

Tax Rate ^a									
Fund	Tax Rate Ceiling			Unadjusted Levy ^b			(Adjusted Levy ^c)		
1. Incidental ^d	\$	3.6187	361.87 ¢	\$	2.8324	283.24 ¢	\$	2.8324	283.24 ¢
2. Teachers			0.00 ¢	\$	-	0.00 ¢	\$	-	0.00 ¢
3. Debt Service ^e	\$	-	0.00 ¢	\$	-	0.00 ¢	\$	-	0.00 ¢
4. Capital Projects			0.00 ¢	\$	0.7863	78.63 ¢	\$	0.7863	78.63 ¢
Totals					\$3.6187	361.87 ¢		\$3.6187	361.87 ¢
							\$		60,726.67

a. Pursuant to Section 137.073, RSMo.

b. Unadjusted levy is equal to the tax rate ceiling less a voluntary reduction. It is not reduced for Proposition C Rollback.

c. Adjusted levy - Reduced by Proposition C, Section 164.013, RSMo.

d. Operating Funds tax rate ceiling.

e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county:	\$ 183
Estimated Revenue from State Assessed Railroad and Utilities in this county:	\$ 11,635

Article X, Section 11(C), Constitution of Missouri provides that in any school district where the Board of Education is not proposing a higher tax rate for school purposes, the last tax rate approved shall continue and the tax rate need not be submitted to the voters.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****7/31/2025****Summary Page****(2025)****For School Districts Levying a Single Rate on All Property**

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

**For Political
Subdivision Use
in Calculating
its Tax Rate**

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 2.8347
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) 2.7770
- C. **Amount of rate increase authorized by voters** if same purpose (Form B, Line 8)
OR
Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable
Date the School Board decided to use Amendment 2 (if using) _____
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**
(Line B if no election, otherwise Line C) 2.7770
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate 3.7000
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws
Political subdivisions tax rate (Lower of Line D or E) 2.7770
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable
Circle the type of waiver your district has Full Partial No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) 2.7770
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12)
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, Superintendent (Office) of Mountain View- Birch Tree R-III (School District) levying a rate in Texas, Howell, Shannon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. **Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

8-14-25	Lanna Sharp	Lanna Tharp	417-934-5408
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerk**based on the certification from the political subdivision:** Lines J _____ AA _____ BB _____

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD	30-046-0130	Operating Funds-Schools
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2025) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	65,077,950	+	(b)	30,002,838	=	95,080,788
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a)	404,560	+	(b)	1,032,032	=	1,436,592
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

93,644,196

5. (2024) Prior year assessed valuation

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	60,027,860	+	(b)	28,970,806	=	88,998,666
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

88,998,666

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Summary Page, Line A)	2.8347
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	2,522,845
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	153,713
15. Total adjusted prior year revenue (Line 13 + Line 14)	2,676,558
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.	2.9000
17. Additional revenue permitted (Line 15 x Line 16)	77,620
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	2,754,178
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	153,713
19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	153,713
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	2,600,465
21. Adjusted current year assessed valuation (Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	2.7770

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2025

(2025)

Summary Page

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Temp
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.8607
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) 0.8417
- C. **Amount of rate increase authorized by voters** if same purpose (Form B, Line 8)
OR
Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable
Date the School Board decided to use Amendment 2 (if using) _____
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**
(Line B if no election, otherwise Line C) 0.8417
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate 0.8607
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws
Political subdivisions tax rate (Lower of Line D or E) 0.8417
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable
Circle the type of waiver your district has Full Partial No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) 0.8417
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12) - 0 -
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, Superintendent (Office) of Mountain View-Birch Tree R-III (School District) levying a rate in Texas, Howell, Shannon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

8-14-25 (Date) Lenna Tharp (Signature) Lenna Tharp (Print Name) 417-934-5408 (Telephone)

Proposed rate to be entered on tax books by the county clerk

based on the certification from the political subdivision: Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date) (County Clerk's Signature) (County) (Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD	30-046-0130	Operating Funds-Temp
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2025) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	65,077,950	+	(b)	30,002,838	=	95,080,788
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a)	404,560	+	(b)	1,032,032	=	1,436,592
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

93,644,196

5. (2024) Prior year assessed valuation

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	60,027,860	+	(b)	28,970,806	=	88,998,666
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

88,998,666

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Temp

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Summary Page, Line A)	0.8607
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	766,012
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	0
15. Total adjusted prior year revenue (Line 13 + Line 14)	766,012
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.	2.9000
17. Additional revenue permitted (Line 15 x Line 16)	22,214
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	788,226
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	0
19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	0
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	788,226
21. Adjusted current year assessed valuation (Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	0.8417

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Informational Data

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD

30-046-0130

Operating Funds-Schools

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)

2.8347

B. Current year rate computed (Informational Form A, Line 22 below)

2.7770

C. Amount of increase authorized by voters for current year (Informational Form B, Line 8 below)

D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)

2.7770

E. Maximum authorized levy Greater of the 1984 rate or most recent voter approved rate

3.7000

F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)

2.7770

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)

5.2198%

10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

2.9000%

11. Adjusted prior year assessed valuation (Form A, Line 8)

88,998,666

12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)

2.8347

13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)

2,522,845

14. Maximum prior year adjusted revenue from state assessed property before reductions, provided by DESE

153,713

15. Total adjusted prior year revenue (Line 13 + Line 14)

2,676,558

16. Permitted reassessment revenue growth

The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.

2.9000

17. Additional reassessment revenue permitted (Line 15 x Line 16)

77,620

18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)

2,754,178

19. Estimated current year revenue from state assessed property before reductions, estimated by school district

153,713

19a New construction and improvements (Line 19 - Line 14, if negative enter 0)

0

19b Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)

153,713

20. Revenue permitted from existing locally assessed property (Line 18 - Line 19b)

2,600,465

21. Adjusted current year assessed valuation (Form A, Line 4)

93,644,196

22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 20 / Line 21 x 100)

2.7770

Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)

8. Voter approved increased tax rate to adjust

(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Informational Data

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD

30-046-0130

Operating Funds-Temp

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)

0.8607

B. Current year rate computed (Informational Form A, Line 22 below)

0.8417

C. Amount of increase authorized by voters for current year (Informational Form B, Line 8 below)

D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)

0.8417

E. Maximum authorized levy Greater of the 1984 rate or most recent voter approved rate

0.8607

F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)

0.8417

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)

5.2198%

10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

2.9000%

11. Adjusted prior year assessed valuation (Form A, Line 8)

88,998,666

12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)

0.8607

13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)

766,012

14. Maximum prior year adjusted revenue from state assessed property before reductions, provided by DESE

0

15. Total adjusted prior year revenue (Line 13 + Line 14)

766,012

16. Permitted reassessment revenue growth

The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.

2.9000

17. Additional reassessment revenue permitted (Line 15 x Line 16)

22,214

18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)

788,226

19. Estimated current year revenue from state assessed property before reductions, estimated by school district

0

19a New construction and improvements (Line 19 - Line 14, if negative enter 0)

0

19b Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)

0

20. Revenue permitted from existing locally assessed property (Line 18 - Line 19b)

788,226

21. Adjusted current year assessed valuation (Form A, Line 4)

93,644,196

22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 20 / Line 21 x 100)

0.8417

Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)

8. Voter approved increased tax rate to adjust

(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)



**Missouri Department of Elementary and Secondary Education
Division of Administrative and Financial Services**

ESTIMATE OF REQUIRED LOCAL TAXES

(Submit to county clerk of each county where district has assessed valuation on or before September 1)

To County Clerk (Name): **Kelly Waggoner**

Name of County: **Howell**

County District Code: **30-046-0130** District Name **Mountain View-Birch Tree R-III**

Mailing Address: **502 N. Elm St. Mountain View, Missouri 65548**

Telephone Number: **417-934-5408** Fax Number: **417-934-5405**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public for a term of **12** months, and certify that the data shown are correct.

Name of President of Board of Education: **Mikael Orchard**

Signature of President of Board of Education:	Date
	8/14/2025

Name of Secretary of Board of Education: **Rhonda Henry**

Signature of Secretary of Board of Education:	Date
	8/14/2025

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, ore amended prior to September 1. **\$66,715,255**

Year Beginning **July 1, 2025** Year Ending **June 30, 2026**

Length of school term authorized is: Number of days **155** and **1,088** hours in session.

A separate vote was cast in accordance with Sections 164.121, 164.131, 164.141, 164.151, RSMo, to provide for a bond issue (where applicable).	Yes	No
		X

Tax Rate ^a										
Fund	Tax Rate Ceiling			Unadjusted Levy ^b			(Adjusted Levy ^c)			Prop C Roll Back
1. Incidental ^d	\$	3.6187	361.87 ¢	\$	2.8324	283.24 ¢	\$	2.8324	283.24 ¢	\$ -
2. Teachers			0.00 ¢	\$	-	0.00 ¢	\$	-	0.00 ¢	
3. Debt Service ^e	\$	-	0.00 ¢	\$	-	0.00 ¢	\$	-	0.00 ¢	N/A
4. Capital Projects			0.00 ¢	\$	0.7863	78.63 ¢	\$	0.7863	78.63 ¢	N/A
Totals					\$3.6187	361.87 ¢		\$3.6187	361.87 ¢	\$ 2,414,224.93

a. Pursuant to Section 137.073, RSMo.

b. Unadjusted levy is equal to the tax rate ceiling less a voluntary reduction. It is not reduced for Proposition C Rollback.

c. Adjusted levy - Reduced by Proposition C, Section 164.013, RSMo.

d. Operating Funds tax rate ceiling.

e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county:	\$	31,947
Estimated Revenue from State Assessed Railroad and Utilities in this county:	\$	126,735

Article X, Section 11(C), Constitution of Missouri provides that in any school district where the Board of Education is not proposing a higher tax rate for school purposes, the last tax rate approved shall continue and the tax rate need not be submitted to the voters.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Summary Page

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

**For Political
Subdivision Use
in Calculating
its Tax Rate**

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 2.8347
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) 2.7770
- C. **Amount of rate increase authorized by voters** if same purpose (Form B, Line 8)
OR
Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable
Date the School Board decided to use Amendment 2 (if using) _____
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**
(Line B if no election, otherwise Line C) 2.7770
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate 3.7000
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws
Political subdivisions tax rate (Lower of Line D or E) 2.7770
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable
Circle the type of waiver your district has Full Partial No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) 2.7770
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12)
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, Superintendent (Office) of Mountain View- Birch Tree RIII (School District) levying a rate in Texas, Howell, Shannon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. **Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

<u>8-14-25</u>	<u>Lanna Sharp</u>	<u>Lanna Tharp</u>	<u>417-934-5408</u>
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerk**based on the certification from the political subdivision:** Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2025) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	65,077,950	+	(b)	30,002,838	=	95,080,788
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a)	404,560	+	(b)	1,032,032	=	1,436,592
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

93,644,196

5. (2024) Prior year assessed valuation

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	60,027,860	+	(b)	28,970,806	=	88,998,666
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

88,998,666

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Schools

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Summary Page, Line A)	2.8347
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	2,522,845
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	153,713
15. Total adjusted prior year revenue (Line 13 + Line 14)	2,676,558
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.	2.9000
17. Additional revenue permitted (Line 15 x Line 16)	77,620
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	2,754,178
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	153,713
19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	153,713
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	2,600,465
21. Adjusted current year assessed valuation (Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	2.7770

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2025

Summary Page

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Temp

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.8607
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) 0.8417
- C. **Amount of rate increase authorized by voters** if same purpose (Form B, Line 8)
OR
Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable
Date the School Board decided to use Amendment 2 (if using) _____
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**
(Line B if no election, otherwise Line C) 0.8417
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate 0.8607
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws
Political subdivisions tax rate (Lower of Line D or E) 0.8417
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable
Circle the type of waiver your district has Full Partial No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) If applicable, attach Form G or H.
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) 0.8417
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12) - 0 -
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, Superintendent (Office) of Mountain View-Birch Tree R-III (School District) levying a rate in Texas, Howell, Shannon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

8-14-25	Lanna Tharp	Lanna Tharp	417-934-5408
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerk

based on the certification from the political subdivision: Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD	30-046-0130	Operating Funds-Temp
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2025) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) 65,077,950	+	(b) 30,002,838	=	95,080,788
(Real Estate)		(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a) 404,560	+	(b) 1,032,032	=	1,436,592
(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a) 0	+	(b) 0	=	0
(Real Estate)		(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

93,644,196

5. (2024) Prior year assessed valuation

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) 60,027,860	+	(b) 28,970,806	=	88,998,666
(Real Estate)		(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a) 0	+	(b) 0	=	0
(Real Estate)		(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a) 0	+	(b) 0	=	0
(Real Estate)		(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

88,998,666

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Form A

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD 30-046-0130 Operating Funds-Temp

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Summary Page, Line A)	0.8607
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	766,012
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	0
15. Total adjusted prior year revenue (Line 13 + Line 14)	766,012
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.	2.9000
17. Additional revenue permitted (Line 15 x Line 16)	22,214
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	788,226
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	0
19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	0
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	788,226
21. Adjusted current year assessed valuation (Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	0.8417

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Informational Data

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD

30-046-0130

Operating Funds-Schools

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	2.8347
B. Current year rate computed (Informational Form A, Line 22 below)	2.7770
C. Amount of increase authorized by voters for current year (Informational Form B, Line 8 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	2.7770
E. Maximum authorized levy Greater of the 1984 rate or most recent voter approved rate	3.7000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	2.7770

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	5.2198%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	88,998,666
12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	2.8347
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	2,522,845
14. Maximum prior year adjusted revenue from state assessed property before reductions, provided by DESE	153,713
15. Total adjusted prior year revenue (Line 13 + Line 14)	2,676,558
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.	2.9000
17. Additional reassessment revenue permitted (Line 15 x Line 16)	77,620
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	2,754,178
19. Estimated current year revenue from state assessed property before reductions, estimated by school district	153,713
19a New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	153,713
20. Revenue permitted from existing locally assessed property (Line 18 - Line 19b)	2,600,465
21. Adjusted current year assessed valuation (Form A, Line 4)	93,644,196
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 20 / Line 21 x 100)	2.7770

Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)
8. Voter approved increased tax rate to adjust
(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/31/2025

Informational Data

(2025)

For School Districts Levying a Single Rate on All Property

Mountain View-Birch Tree R-III SD

30-046-0130

Operating Funds-Temp

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)

0.8607

B. Current year rate computed (Informational Form A, Line 22 below)

0.8417

C. Amount of increase authorized by voters for current year (Informational Form B, Line 8 below)

D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)

0.8417

E. Maximum authorized levy Greater of the 1984 rate or most recent voter approved rate

0.8607

F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)

0.8417

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)

5.2198%

10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

2.9000%

11. Adjusted prior year assessed valuation (Form A, Line 8)

88,998,666

12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)

0.8607

13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)

766,012

14. Maximum prior year adjusted revenue from state assessed property before reductions, provided by DESE

0

15. Total adjusted prior year revenue (Line 13 + Line 14)

766,012

16. Permitted reassessment revenue growth

The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.

2.9000

17. Additional reassessment revenue permitted (Line 15 x Line 16)

22,214

18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)

788,226

19. Estimated current year revenue from state assessed property before reductions, estimated by school district

0

19a New construction and improvements (Line 19 - Line 14, if negative enter 0)

0

19b Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)

0

20. Revenue permitted from existing locally assessed property (Line 18 - Line 19b)

788,226

21. Adjusted current year assessed valuation (Form A, Line 4)

93,644,196

22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 20 / Line 21 x 100)

0.8417

Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)

8. Voter approved increased tax rate to adjust

(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)

Mountain View-Birch Tree R-III School District Tax Rate Hearing Notice

A hearing will be held at **6:00 p.m., August 14, 2025** at **Liberty Middle School, Mountain View, MO** at which time citizens may be heard on the property tax rates proposed to be set by the **Mountain View-Birch Tree R-III School District**, a political subdivision.

The tax rates are set to produce the revenues from the property tax required by the budget for the fiscal year beginning **July 1, 2025**. Each tax rate is determined by dividing the amount of revenue needed by the current assessed valuation. The result is multiplied by 100 so the tax rate will be expressed in cents per \$100 valuation. (*Estimates reflect the most accurate information at the time of posting. If necessary, changes can be made by the Board of Education at the Tax Rate Hearing.)

Assessed Valuation (AV) (by categories)	2025-26	2024-25
Real Estate	\$65,077,950	\$60,027,860
Personal Property	\$30,002,838	\$28,970,806
Combined Real Estate & Personal Property	\$95,080,788	\$88,998,666
Less AV in Tax Increment Financing (TIF)	\$0	\$0
Adjusted Assessed Valuation on Which Tax Revenue is Received	\$95,080,788	\$88,998,666

New Construction & Improvements (Included in AV Total above)	\$404,560	\$413,856
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The following Tax Rates are Proposed by Fund:	Amount of Property Tax Revenues Budgeted (assumes 100% collection)	Proposed Property Tax Rate (per \$100)	Amount of Calculated Property Tax Revenue From Prior Year	Property Tax Rate (per \$100)
Incidental	\$2,693,068	\$2.8324	\$2,649,312	\$2.9768
Teacher	\$0		\$0	
Debt Service	\$0		\$0	
Capital Projects	\$747,620	\$0.7863	\$637,497	\$0.7163
Total	\$3,440,688	\$3.6187	\$3,286,810	\$3.6931

Total New Revenue (operating funds only):	\$153,879
New Revenue from New Construction and Improvements:	\$51,986
New Revenue from Reassessment:	\$101,893
Percentage of New Revenue from Reassessment:	3.10%

Board of Education

Mikael Orchard , President
Rhonda Henry , Secretary

Policy BBBA-1: BOARD MEMBER QUALIFICATIONS

Status: DRAFT

Original Adopted Date: 12/16/1993 | Last Revised Date: 10/19/2023

25C UPDATE EXPLANATION

MSBA has updated this policy based on House Bill 199 (2025), which created a new requirement for candidates running in school board elections. This change is outlined in § 162.014, RSMo.

All board members should have an interest in the welfare and education opportunities of students, a desire to honestly represent the public and the commitment to be a good steward of taxpayer resources. All persons interested in serving on the board of education, whether elected or appointed, will meet all legal requirements for candidates in school board elections, including the following:

1. Be citizens of the United States of America. Mo. Const. art. VII, § 8; § 162.291, RSMo.
2. Be resident taxpayers of the Mountain View-Birch Tree R-III School District. A "taxpayer" is an individual who has paid taxes to the state or any subdivision thereof within the immediately preceding 12-month period, or the spouse of such individual. § 162.291, RSMo.
3. Have resided in the district and Missouri for a minimum of one year immediately preceding their election or appointment. Mo. Const. art. VII, § 8; § 162.291, RSMo.
4. Be at least 24 years of age. § 162.291, RSMo.
5. Not be delinquent in the payment of any state income taxes, personal property taxes, municipal taxes or real property taxes on their place of residence. If an applicant is a past or present corporate officer of any fee office, that office cannot be delinquent in the payment of any taxes owed the state. § 115.306, RSMo.
6. Have not been found guilty of nor pled guilty to a felony under the federal laws of the United States of America or to a felony under Missouri law or an offense committed in another state that would be considered a felony in Missouri. § 115.306, RSMo.
7. Have not been convicted of or entered a guilty plea for the offense of assault in the first or second degree under § 565.050 or § 565.052, RSMo., or the offense of harassment in the first or second degree under § 565.090 or § 565.091, RSMo., where such assault or harassment occurred on school district grounds. § 162.014, RSMo.
8. Not be registered or required to be registered as a sex offender pursuant to § 162.014, RSMo.
9. Have filed, or the treasurer of an existing candidate committee has filed, all required campaign disclosure reports with the Missouri Ethics Commission, when applicable, for all previous elections in which they were candidates. § 130.071, RSMo.

Oath of Office

Newly elected or appointed members of the board officially qualify as board members when they take the oath of office and sign the oath, as required by law.

Policy EHBA: STUDENT USE OF PERSONAL ELECTRONIC DEVICES FOR INSTRUCTIONAL PURPOSES

Status: DRAFT

Original Adopted Date: 07/16/2015

25C UPDATE EXPLANATION

This policy was previously supplemental, and not all districts will have a copy in their manuals. Districts that have adopted this policy should RESCIND it. Senate Bill 68 (2025) addresses student use of personal electronic communication devices, and MSBA has created policy JFCD, also in this update, to help districts comply with the new law.

The Mountain View-Birch Tree R-III School District recognizes that students increasingly have access to and are using personal electronic devices for many purposes, including educational purposes. The Board authorizes the superintendent and building principals to designate classes, grade levels and/or buildings where teachers are encouraged to utilize and incorporate personal electronic devices into their instruction and lesson plans in accordance with this policy. Teachers who incorporate such technology into their classrooms shall, with the assistance of the principal or designee, make accommodations for those students who do not have access to personal electronic devices. No student shall be penalized in any fashion for failure to own or have access to personal electronic devices.

Definitions

District Networks – Include both wired and wireless networks maintained by the district.

Personal Electronic Devices – Include, but are not limited to, electronic communication equipment such as laptops, portable media players, mobile phones, smart phones, tablet computers and video game devices owned by a student or a student's parent/guardian.

Acceptable Use

Possession or use of any personal electronic device on district property is a privilege, and students who fail to abide by this policy may forfeit this privilege.

When approved by the building principal, students will be allowed to bring personal electronic devices to school for use during the school day in the designated classrooms. Each building administrator, under the direction of the superintendent or designee, shall determine the appropriate areas of the school where students may use personal electronic devices and the extent to which such devices will be incorporated into the classroom curriculum.

Students may use personal electronic devices during the school day only if the student and parents/guardians sign and agree to the terms of the district's personal electronic devices agreement and the district's technology usage agreements unless excused by the superintendent or designee. Students shall only access the Internet through district-provided networks during the school day. Student devices with a data plan through the student's or parent's/guardian's mobile provider must have the external network turned off when on school premises during the school day. The district will utilize a technology protection measure, such as a filter, on all district networks. Students shall not bypass or attempt to bypass the district's networks through any means.

Possession or use of personal electronic devices must not in any way disrupt the educational process in the school district, endanger the health or safety of the student or any other person in the district, invade the rights of others at school or involve illegal or prohibited conduct.

All use of personal electronic devices during the school day shall be for appropriate educational purposes only, not for personal use, and shall be consistent with the educational objectives of the district. Students using personal electronic devices must follow the same rules that apply to the use of district-provided technology. The district may examine the student's device to the extent allowed by law. The district administration may involve law enforcement if the district has reasonable suspicion that the device has been used for an illegal purpose or for a purpose that causes harm to others.

Failure to abide by this policy shall subject the student to disciplinary action as outlined elsewhere in Board policy.

District's Wireless Network

The district does not guarantee that the district's wireless network is completely secure or that the district can

protect the privacy of those using the district's wireless network. The district does not guarantee that all areas of the district shall have wireless coverage or that the wireless service level will be consistent from day to day. The district is not responsible for any loss of information that may arise from the use of the district's wireless network or for any loss, injury or damages resulting from the use of the wireless connection.

District Responsibility

The district will not be responsible for technological support of students' personal electronic devices, and students are required to ensure that all devices are free from viruses before bringing them to school.

Students who bring personal electronic devices to school do so at their own risk. The district assumes no responsibility for lost, stolen, damaged or misplaced devices, including those that have been confiscated by district personnel.

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Policy IGBI: HOME SCHOOLING AND OTHER EDUCATIONAL OPTIONS

Status: DRAFT

Original Adopted Date: 12/16/1993 | Last Revised Date: 01/23/2025

25C UPDATE EXPLANATION

MSBA has updated this policy to align with Senate Bill 63 (2025), which amended § 167.042, RSMo., to eliminate the annual, written declaration of homeschooling (which was always optional) and expand the statute to apply to private, parochial, and Family Paced Education (FPE) schools.

MSBA has also made some clarifying changes to this policy. While the use of the term "Family Paced Education" seemed like an anomaly last year, it appears that the legislature intends to keep using this term. For that reason, MSBA has included the formal definition of the term.

MSBA has taken this opportunity to amend language regarding the MOScholars Program. While state law created the MOScholars Program as a voucher program that relied on donations and tax credits for funding, this year the legislature provided direct funding for the program from state revenues. While it is unclear whether this is legal, MSBA has removed the reference to tax credits because some vouchers might be funded directly by the state.

Definitions

Family Paced Education (FPE) School – A home school where students may receive education funds through the state MOScholars Program, the state's voucher program.

Home School – A school that has a primary purpose of providing private or religious-based instruction; does not charge tuition, fees, or other remuneration; and enrolls children who are within the compulsory attendance age for school. No more than four children in the home school can be unrelated, as defined by law. Homeschooled students do not receive education funds through the state MOScholars Program, the state's voucher program.

General

The district recognizes the right of parents/guardians to choose to educate their children outside the public school system including in private, parochial, FPE, and home schools. The district ~~but~~ encourages parents/guardians ~~who homeschool their children~~ to meet with district staff and explore educational opportunities within the district. District staff are directed to ~~conduct outreach to homeschooling families to ensure that they have knowledge of all the district's programs~~ include information about district programs in communications to the community to ensure that district families understand the benefits of public education.

For the purposes of this policy, the term "home schooling" will include both formal education of a student in their home or other private setting by parents/guardians or a tutor as well as Family Paced Education (FPE), where the student is home schooled but also participates in the state's tax credit voucher program, the Missouri Empowerment Scholarship Accounts Program.

Written Declaration Notification

To minimize unnecessary truancy investigations, parents/guardians or others who home school a child living in the district may provide the district with a written and signed declaration of enrollment. Such declaration should state their intent for the child to attend a home school, be provided to the district within 30 days of establishing the home school, and be resubmitted annually by September 1. District staff who receive a declaration of enrollment must forward it to the district's central office. The district will comply promptly when parents/guardians of a student enrolled in the district submit written notification of their intent to pursue other educational options and request that their student be dropped from the district rolls.

Policy IGCD: VIRTUAL COURSES

Status: DRAFT

Original Adopted Date: 10/11/2018 | Last Revised Date: 01/23/2025

25C UPDATE EXPLANATION

MSBA has updated this policy to add a sentence about virtual course enrollment and due process. Sometimes when students misbehave, the district moves the student to virtual courses or an alternative school. Two courts have held that removing a student from the school environment may trigger the need for due process even though the student continues to be educated because the student has been denied the "intangible benefits of attending public school." See *A.S. by and through Schaefer v. Lincoln County R-III School District*, (Mo.App. E.D. 2019)(Moved to virtual school); *S.W. by and through Walsch v. Rockwood R-VI School District*, Mo.App. E.D. 2018)(Moved to an alternative school).

This policy governs part-time enrollment with a hosted Missouri Course Access and Virtual School Program (MOCAP) provider, full- and part-time enrollment with other MOCAP providers, and enrollment in other virtual course options provided through the district. Students who seek full-time enrollment with a hosted MOCAP provider must enroll pursuant to policy IGCD.A.

Definitions

Full-Time Virtual Course Enrollment – The instructional equivalent of six credits per regular term.

Hosted MOCAP Provider – A public school district, charter school, or higher education institution that is registered through the Department of Elementary and Secondary Education (DESE) to provide virtual education through the MOCAP program to Missouri students. A host district may provide the courses directly or contract with a course provider to provide the courses.

MOCAP Provider – An entity listed by DESE as part of the virtual course program under § 161.670, RSMo., that provides virtual courses for elementary and/or secondary students.

Virtual Course – A single class that is designed to deliver all or most of the curriculum electronically. Students may be separated from their instructor or teacher of record by time, location, or both.

General

The district may offer virtual courses to students through district staff or by contracting for those services as part of the district-sponsored curriculum. Students may also enroll in virtual courses offered through MOCAP providers. This could result in entire course loads that are provided through virtual courses from the district, district-selected, and/or MOCAP providers while the student remains enrolled in the district.

Students may also take virtual courses from other sources at their own expense. Before a student independently enrolls in and pays for virtual courses not otherwise accessible through the district, the district recommends that the student meet with district staff to ensure that the course aligns with the student's education goals and that the district will accept the course credit.

Virtual Course Enrollment

A student or parent/guardian must receive district approval before the student may enroll in virtual courses provided by or paid for by the district or through MOCAP.

Enrollment in courses offered through MOCAP may be denied only if the principal or designee, in consultation with the student's parents/guardians and relevant staff, determines that it is not in the student's best educational interest to enroll in the course. The principal or designee will consider available opportunities for in-person instruction and the student's prior participation in virtual courses when making this decision. District staff will not deny enrollment in a MOCAP course because they do not approve of virtual learning in general or because they prefer a different virtual course or program.

The principal or designee will approve or deny requests to enroll in a MOCAP course within ten business days from when the district receives the request unless the student has an individualized education program (IEP) or a Section 504 plan. If the principal or designee fails to make a decision about an enrollment request within ten business days,

the request will be deemed approved.

When denying student enrollment in a virtual course, the principal or designee will provide good cause reason for the decision, as well as information on how to appeal the denial.

Appeal

Students or their parents/guardians may appeal to the superintendent. If the superintendent affirms the principal's decision, students or their parents/guardians may appeal the decision to the school board. The school board will make a decision within 30 days of the request for an appeal to the board.

Students with Disabilities

A student's IEP team or Section 504 team will make the virtual course enrollment decisions for students with IEPs or Section 504 plans. If enrollment is appropriate, the IEP or Section 504 team will determine the services, aids, supports, accommodations, and modifications required. Any review of a decision made by an IEP or Section 504 team must go through the process provided under federal law.

If the course enrollment is approved, the district staff will work closely with the virtual course provider to develop and implement a monitoring protocol or process to ensure that the provider is implementing the IEP or Section 504 plan. If the provider fails to implement the IEP or Section 504 plan, or the IEP or Section 504 team otherwise determines that the online program is not appropriate for the student, the IEP or Section 504 team may reconsider approval for the virtual course at any time. In all cases in which the IEP or Section 504 team determines that the provider has failed to provide the required accommodations or modifications, the district will provide to the virtual course provider the reasons for discontinuing the online program.

Continuous Enrollment

As required by law, the district allows for continuous enrollment in MOCAP courses throughout the year.

Virtual Course Enrollment Due to Discipline

Students who are moved to virtual courses due to misbehavior or disciplinary issues will be provided with due process when required by law.

Attendance and Completion

Students who enroll in district-sponsored virtual courses or MOCAP courses through the district are expected to actively participate in those courses with the goal of completing the course. If a student does not actively participate in a course or is not progressing in the course, the district may remove the student from the virtual course and consider the student's performance when making decisions regarding future virtual course enrollments.

Students enrolled in a district-sponsored course or MOCAP course through the district will be considered in attendance for state aid purposes in accordance with law. A completed virtual course or MOCAP course shall be counted as no less than 95 percent attendance for purposes of A+ Scholarship Program eligibility.

Eligibility for Extracurricular Activities

Students enrolled in virtual courses offered through the district or through MOCAP under this policy are considered district students and are eligible to participate in extracurricular activities unless restricted by the Missouri State High School Activities Association.

State Assessments

Students are required to take the state assessments, including district-administered EOC examinations, regardless of whether the course for which the examination is required was taken virtually or in person.

Credit

The district will accept all grades and credits earned through district-sponsored virtual instruction and MOCAP

providers. Credits obtained from other sources will be recognized in accordance with policy JECC.

Notice

District-provided and district-sponsored virtual courses will be advertised in the district's course catalog.

The district will inform students and parents/guardians of MOCAP program availability in parent/guardian handbooks and registration documents and feature the program on the homepage of the district's website as required by law. The district will provide every student enrolled in the district and parents/guardians with a copy of DESE's MOCAP guidance document at the beginning of each school year or at the time of enrollment for students who enroll after the start of the school year. In addition, the district will provide a readily viewable link to the guidance document on the main page of its website.

Payment

The district will pay the tuition for MOCAP courses when required by law to do so but is not otherwise required to pay the tuition for a student to attend a virtual course unless the course is approved by the district as part of the district's course offerings.

Virtual Course Behavior and Expectations

Students taking courses virtually are subject to district policies, procedures, and rules applicable to students enrolled in traditional courses including, but not limited to, the district's code of conduct and prohibitions on academic dishonesty, discrimination, harassment, bullying, and cyberbullying.

When students are participating in virtual courses, what can be seen and heard electronically from the student's location becomes part of the district's education environment. Students are responsible for ensuring that what is seen, heard, or otherwise communicated is appropriate for the learning environment and not disruptive. The district's code of conduct applies to virtual in-class behavior. Student speech that is prohibited on campus is also prohibited in the virtual classroom.

Students may electronically display everyday items that they would be prohibited from possessing at school (such as pets, toys, or objects forming typical room décor) as long as the display does not disrupt learning.

Policy IGCD: FULL-TIME MOCAP VIRTUAL COURSES

Status: DRAFT

Original Adopted Date: 06/10/2021 | Last Revised Date: 01/23/2025

25C UPDATE EXPLANATION

MSBA has updated this policy to comply with Senate Bill 63 (2025), which requires that school districts allow resident students who are educated in a home school, Family Paced Education (FPE) school, or virtual school to participate in athletics, fine arts activities, and integrated cocurricular activities that the district offers if the students meet other eligibility criteria. See sample policy IGDA in this update for more details.

This policy applies to students seeking to enroll full-time in the Missouri Course Access and Virtual School Program (MOCAP) with a course provider that is a public school district, charter school, or higher education institution (a "hosted MOCAP provider"). See policy IGCD for part-time enrollment with a hosted MOCAP provider, full- or part-time enrollment with other MOCAP providers, or enrollment in other virtual course options provided through the District.

Definitions

District – The Mountain View-Birch Tree R-III School District.

Full-Time MOCAP Student – A student who is enrolled in a MOCAP program for the instructional equivalent of six credits per regular term.

Hosted MOCAP Provider – A public school district, charter school, or higher education institution that is registered through the Department of Elementary and Secondary Education (DESE) to provide virtual education through the MOCAP program to Missouri students. A host district may provide the courses directly or contract with a course provider to provide the courses.

Missouri Course Access and Virtual School Program (MOCAP) Course – A virtual course that is offered by a course provider listed by DESE as part of the virtual course program under § 161.670, RSMo.

Hosted MOCAP Providers

Resident students who seek to enroll with a hosted MOCAP provider on a full-time basis without paying tuition must enroll directly with the MOCAP provider and host district offering the program. Students who are accepted by the hosted MOCAP provider will have their enrollment transferred to the host district, and the student will be considered a student of the host district for all purposes.

The District will collaborate in good faith with the virtual program and the host district. The superintendent or designee may provide relevant information and input on the student's enrollment within ten business days of notice of the student's enrollment application.

Students who are denied enrollment by the MOCAP provider may utilize the state process for reviewing the decision.

Students with Disabilities

It is the hosted MOCAP provider's responsibility to accommodate students with disabilities and implement students' individualized education programs (IEPs) or Section 504 plans. The District may enter into a contract to provide services to resident students enrolled in these programs if fully compensated by the enrolling host district, but it is not required to do so.

Access to District Facilities

Students of full-time hosted MOCAP providers may be allowed access to District facilities for all or some portion of instructional activity if the hosting district reimburses the District for any costs.

Eligibility for Extracurricular Activities

Resident students enrolled full-time with a hosted MOCAP provider are considered students of the host district. The District will allow these students to participate in District extracurricular activities if the District allows other unenrolled students, such as homeschooled or private school students, to participate in the activity. Otherwise, participation will be allowed only as required by law. In accordance with law and policy IGDA, a resident student receiving instruction on a full-time basis at a virtual school will have the opportunity to participate in District athletics, fine arts activities, and integrated cocurricular activities in accordance with policy IGDA. These students may participate in other District extracurricular activities only if the District allows other unenrolled students to participate in the activity.

Notice

The District will inform students and parents/guardians of the availability of the MOCAP program in parent/guardian handbooks and registration documents and feature the program on the homepage of the District's website, as required by law. The District will provide every student enrolled in the District and parents/guardians with a copy of DESE's MOCAP guidance document at the beginning of the school year or upon enrollment. In addition, the District will provide a readily viewable link to the guidance document on the main page of its website.

Enrollment in the District

If the District is notified that a resident, full-time MOCAP student has been disenrolled by a MOCAP provider, the District will provide a written list of available educational options in the District to the parents/guardians of the student within five business days and will promptly enroll the student when notified by the parent/guardian.

Policy IGD: DISTRICT-SPONSORED EXTRACURRICULAR ACTIVITIES AND GROUPS

Status: DRAFT

Original Adopted Date: 03/07/1994 | Last Revised Date: 03/15/2012

25C UPDATE EXPLANATION

MSBA has updated this policy to comply with Senate Bill 39 (2023), which prohibits student athletes from competing in athletic competitions designated for the biological sex opposite to the biological sex stated on the student's birth certificate or other government record. The birth certificate or record relied upon must have been created at the time of birth or soon after.

The statute also provides that any district or school that violates this prohibition will not receive any state aid or state revenues. In addition, parents/guardians of students who are deprived of an athletic opportunity due to violation of the state law can sue the district.

Please note that this law is currently set to expire in August 2027. This language is not required to be in board policy, but the district is required to follow the law.

MSBA also amended this policy to remove the requirement for students to be enrolled in the district to participate in extracurricular activities. Senate Bill 63 (2025) now requires school districts to allow students who are educated full-time in home schools, Family Paced Education (FPE) schools, and virtual schools to participate in some district events and activities. See new policy IGDA, also in this update.

Other changes were made to the policy to improve clarity and readability.

The board of education believes that district-sponsored student activities sponsored by the district are a vital part of the total educational program and should be used as a means of developing social interactions, as well as knowledge, and skills for district students enrolled in the district. The board further recognizes that not all of the district's goals and objectives can be met in formal classroom study and authorizes the use of necessary resources to provide student extracurricular activities and groups.

The board directs the superintendent or designee to administer the district's extracurricular activities and groups and create any administrative procedures necessary for implementation of this policy.

Student-initiated groups formed pursuant to the Equal Access Act are subject to the applicable board policy for such groups in addition to this policy.

Definitions

Extracurricular Activity or Group – All district-sponsored student activities and groups meeting or occurring during noninstructional time. Extracurricular activities or groups may be either cocurricular or noncurricular.

Cocurricular Activity or Group – An extracurricular activity or group that meets any one of the following criteria:

1. The subject matter of the activity or group is or will be taught in a regularly offered class.
2. The subject matter of the activity or group concerns the body of courses as a whole.
3. Participation in the group is a requirement for a course.
4. Academic credit is granted for participation.

Noncurricular Activity or Group – An extracurricular activity or group that primarily involves students, occurs outside of academic class time, and is not cocurricular.

Enrollment

In general, students must be enrolled in the district to be eligible to participate in district-sponsored extracurricular activities. However, students educated in a home school, Family Paced Education school, or virtual school may participate in some events and activities as allowed by law and policy IGDA.

Sponsors, Advisors, and Coaches

All extracurricular activities or groups must have an appointed sponsor, advisor, or coach. In general, the sponsors, advisors, and coaches must be district employees; however, upon the superintendent's recommendation of the superintendent and the board's approval by the board, an individual who is not an employee may serve as a sponsor, advisor, or coach subject to the completion of the criminal background check required of employees. It shall be the duty of all such individuals to attend all meetings, functions, or practices of the relevant group, advise and supervise students, and keep the appropriate principal informed regarding activities. All district-sponsored extracurricular activities must be included on the school calendar.

Participation

Students may belong to and take part in all extracurricular activities or groups for which they are qualified, regardless of race, color, religion, sex, national origin, ancestry, disability, or any other personal characteristic protected under the district's policy prohibiting discrimination and harassment. Participation in all extracurricular activities or groups is voluntary unless participation is required for an academic course in which the student is enrolled.

All students participating in extracurricular activities or groups are subject to district supervision and discipline. Students must comply with all policies, eligibility requirements, rules, and procedures established by the district and, when applicable, the Missouri State High School Activities Association (MSHSAA), when applicable. Students who wish to participate in district athletic programs will not be allowed to participate in extracurricular activities or groups until all required paperwork has been submitted, in accordance with law and district procedures.

If an extracurricular activity has an application deadline for participation, that deadline will be waived for students who live in the household of an active duty member of the military and who transfer from another state when the students are otherwise qualified to participate in the activity.

Unless participation in an extracurricular activity or group is required for a course in which the student is enrolled, participation is a privilege, not a right. Students may be excluded from extracurricular activities or groups as a disciplinary action, as a consequence for poor performance in school, or otherwise as determined by district administrators. Students and/or their parents/guardians are not entitled to a hearing solely on the basis of exclusion from an extracurricular activity or group that is not required for a course in which the student is enrolled.

Athletics

The board of education believes that individual students should have opportunities to grow physically and intellectually through experience in self-discipline and contribution to a team effort made possible through competitive athletics. An athletic program shall be conducted in the district to further the development of students as competitors and spectators through friendly interschool and intraschool athletic contests. The purpose of the program is to develop leadership, good sportsmanship, and new friendships while encouraging regular school attendance, academic achievement, and engagement in the school community.

In accordance with law, the district will provide equal athletic opportunities to both male and female students and will not illegally discriminate based on the quality of facilities, coaching, or instruction; scheduling of practice times or events; or equipment; and/or other related factors.

The district may allow a female student to compete in an athletic competition that is designated for male students if no corresponding athletic competition designated for female students is offered or available. Otherwise, by state law, no student may compete in any interscholastic athletic games, contests, programs, activities, exhibitions, or other similar competitions organized and provided for students that are designated for the biological sex opposite to the student's biological sex as correctly stated on the student's official birth certificate or, if the official birth certificate is unobtainable, another government record. To be used as evidence of the student's eligibility for an athletic competition, the statement of a student's biological sex must have been entered at or near the time of the student's birth or have been modified to correct a scrivener's error in the student's biological sex.

Insurance

Pursuant to state law and upon the adoption of a resolution by a majority of the entire board, the district may designate extracurricular activities that the board believes present unusual physical hazards to students. The board may then authorize the expenditure of district funds to purchase medical insurance covering students while engaged in the activity; if the purchase of insurance would constitute a financial hardship to the parent/guardian or student.

The district may require parents/guardians to provide proof of insurance or equivalent coverage by some other means as a condition of participation in the extracurricular activity.

Sunday Activities

No activities for which the school has responsibility shall take place on Sundays except as pre-approved. This includes formal or informal group meetings or activities. This does not apply to graduation services.

Participation in Noncurricular Activities

In order that for student groups to be afforded the widest range of educational opportunities, it is the policy of the board of education to encourage, within reasonable limits, participation in noncurricular activities. It is the general policy of the school not to participate in activities in which commercial advertising and publicity motives are predominant.

Policy IGDA: RESIDENT PARTICIPANT STUDENT INVOLVEMENT IN ACTIVITIES AND EVENTS

Status: DRAFT

Original Adopted Date: Pending

25C UPDATE EXPLANATION

This is a NEW policy MSBA has created to assist districts in complying with the requirements of Senate Bill 63 (2025). That bill requires school districts and charter schools to allow students attending a home school, Family Paced Education (FPE) school (a home school that may accept state voucher funds), or a virtual school to participate in district activities and events without having to attend classes in the district. This policy uses the term "resident participant" (RP) student because that is the term the Missouri State High School Activities Association (MSHSAA) is using. Here are a few things to know:

The law does not apply to students attending private and parochial schools.

The law is very specific to students who are attending home schools, FPE schools, and virtual schools. Private and parochial schools are not mentioned. Home schools and FPE schools are defined in state law, and by law no more than four students in the school can be unrelated. See §§ 167.012, 167.013, RSMo. This policy was written to comply with the law, but districts might want to consider broadening the policy to allow other children living in the district to participate in activities as well. Of course, if it is an activity governed by MSHSAA, the student would need to be eligible under MSHSAA rules, and MSHSAA still requires private and parochial school students to be enrolled in the district for two classes.

The law does not provide access to all events and activities.

RP students are entitled to participate only in athletics, fine arts activities, integrated cocurricular activities, or "other extracurricular occurrences directly related" to these activities. However, this does not include all activities. For example, homeschooled students are not entitled to participate in graduation under this new law. The district can exclude students from field trips and class parties unless the student is enrolled in the related class. The district can exclude students from prom as well unless the district decides to provide more opportunities than required by the law.

The district may require an RP student to attend district classes in some instances.

The law does explicitly state that RP students may be required to participate "in any components of instruction" required for participation in the event or activity. For example, an RP student can be required to attend band class if that is a requirement to participate in marching band; weightlifting class if that is a precondition to try out for a sport; or debate class to be on the debate team. The law does not specifically state that the RP student can be required to enroll in the district and be registered for the class, however, so it is unclear whether the district can collect state aid for the courses that these students attend.

Should RP students be vaccinated?

While the new statute does not specifically reference vaccinations, it does require that RP students abide by the same rules as other students. MSBA believes that the district should require all students to be vaccinated or have a vaccination exemption on file.

The law goes into effect August 28, 2025.

This is the date that most laws go into effect in Missouri. However, many school activities begin before that date for the fall semester. This will likely cause confusion as word gets out to families. MSBA encourages districts to consider allowing RP students to participate prior to August 28 if allowed by MSHSAA rules.

What about K-8 students?

The law does not address homeschooled, FPE-schooled, or virtually schooled students who live in K-8 districts. While those students may participate in events and activities in grades K-8, they do not have any opportunity to participate in high school activities because their school district does not have a high school. Because the parents of these students do not pay property taxes to the district, this policy does not allow access to events and activities by homeschooled or virtually schooled students who live in a K-8 district that feeds into your district. If your district

wants to allow these students to participate in your district's events and activities, consider adding the following statement to the "General" section of this policy:

The superintendent or designee may allow RP students who reside in K-6 or K-8 school districts that pay tuition for students to complete their education in this district to participate in events and activities in accordance with this policy.

Definitions

Athletics – Any interscholastic athletic games, contests, programs, activities, exhibitions, or other similar competitions for students.

Event or Activity – For the purposes of this policy, athletics, fine arts activities, integrated cocurricular activities, or other extracurricular occurrences directly related to such athletics or activities, that are sponsored, organized, or provided for students by the district or an attendance center of the district. Other extracurricular gatherings or special occasions sponsored, organized, or provided for students by the district or attendance center are not considered an event or activity under this policy.

Family Paced Education (FPE) School – A home school where students may receive education funds through the state MOScholars Program, the state's voucher program.

Fine Arts Activities – Any student activities that include dance, theater, vocal music, or the performance of music or visual arts.

Full-Time Equivalent Student – A student who is enrolled in the instructional equivalent of six credits per regular term.

Home School – A school that has a primary purpose of providing private or religious-based instruction; does not charge tuition, fees, or other remuneration; and enrolls children who are within the compulsory attendance age for school. No more than four children in the home school can be unrelated, as defined by law. Homeschooled students do not receive education funds through the state MOScholars Program, the state's voucher program.

Integrated Cocurricular Activities – Activities that are outside the regular school curriculum but complement and supplement such curriculum. Examples include FFA, yearbook, and marching band.

Resident Participant (RP) Student – A student who meets the district's residency requirements but receives full-time equivalent instruction at a home school, FPE school, or a virtual school and who seeks to participate in district events or activities as allowed by law.

Virtual School – An educational entity that delivers all or most of the curriculum electronically. Students may be separated from their instructor or teacher of record by time, location, or both.

General

RP students will have the opportunity to try out, when applicable, and participate to the same extent as any student enrolled in the district in events or activities, as defined in this policy, that are offered by the district or a district school if the RP students reside within the district and in the attendance boundaries of the school.

Coursework, Rehearsals, Practice, and Training Requirements

In general, RP students are not required to enroll in the district or attend classes in the district. However, the district may require an RP student to complete coursework and attend rehearsals, practice, and training sessions that are directly related to and required for trying out for or participating in an event or activity. RP students may be required to attend courses if required for participation in:

1. Fine arts activities with integral components of instruction provided during a course held during the school day;
2. Career and technical student organizations where applied learning and engagement are integral components of instruction for an approved career and technical education program in Missouri; or
3. Integrated cocurricular activities that require students to participate during the school day in coursework and

preparation related to the activities.

RP students will not earn credit or a transcript for any course unless the student is formally enrolled in the district. RP students who are required to attend a course are expected to attend every day the course meets and meet the same academic and behavioral standards as other students.

RP students may be excluded from any course if the student is not participating or performing at the required level or is disruptive to instruction.

Eligibility

Participation in district activities is a privilege, not a right. RP students must comply with the district's code of conduct and meet the same participation requirements as enrolled students, including trying out. RP students must meet academic, attendance, responsibility, performance, and behavior requirements, which may include mandatory drug testing. If the activity is governed by the Missouri State High School Activities Association (MSHSAA), RP students must comply with MSHSAA rules.

Academic Eligibility

Eligibility for some district events and activities depends on students meeting various academic criteria, including completing required coursework, maintaining passing grades in all classes, achieving minimum performance in each course, sustaining a specified overall GPA, or fulfilling additional academic expectations. If an RP student attends a virtual school, it is the responsibility of the parent/guardian and student to have applicable academic information provided to the district from the virtual school in a timely manner and, if necessary, to provide authorization so that the district may communicate with the virtual school. The parent/guardian of students educated in an FPE or home school must provide timely information to the district, and respond to any questions about the information, so that the district can determine eligibility.

Financial and Other Obligations

RP students are required to pay to participate in events and activities and meet financial obligations to the same extent as other district students. RP students are required to provide the same equipment and gear expected of all participants and may be required to attend camps for specialized training. Failure to meet these requirements could result in exclusion from events and activities.

Health and Safety

The district requires parents/guardians to provide proof of residency, proof of age, proof of immunizations or exemptions from immunizations, emergency contacts, disciplinary information from previous schools attended, and other relevant information required of fully enrolled students that would assist the district with supervision. The district may require a physical to participate in sports that includes details on any underlying conditions relevant to participation. RP students may be required to obtain a district-issued identification document and present it upon request.

Records

Any personally identifiable records created or retained by the district will be considered an education record and will be subject to the confidentiality requirements of state and federal law.

Transportation and Supervision

The district is not responsible for transporting students who are not enrolled in the district. Parents/Guardians may be required to transport RP students to and from events or activities and any required rehearsals, practice sessions, or training sessions unless the district determines that district transportation is available and/or required for all student participants.

The district cannot provide supervision to RP students outside the event, activity, or required coursework, rehearsals, practice sessions, or training sessions, and non-enrolled students must remain off campus when not participating in those activities. Repeated infractions may result in the student being excluded from the event or activity.

Students with Disabilities

The district will accommodate RP students with a disability, as required by law.

Disenrollment and Discipline

Students enrolled in the district who become ineligible due to academic performance or disciplinary status and who disenroll from the district and then attend a home school, FPE school, or a virtual school, cannot return to the district and participate in an extracurricular event or activity for 12 calendar months from the date of disenrollment or longer if the student is serving a longer suspension or an expulsion. Students who have been suspended from the district cannot participate until the suspension has been served. Students who have been expelled from the district are prohibited from participating in district events and activities. If a student has been suspended or expelled from another in-state or out-of-state school or district, including a private, charter, or parochial school, this district may honor the suspension or expulsion if the student's conduct would have resulted in a suspension or expulsion in this district. Students participating in events and activities governed by MSHSAA must also follow MSHSAA rules regarding eligibility.

Policy JFCD: STUDENT USE OF PERSONAL COMMUNICATION DEVICES

Status: DRAFT

Original Adopted Date: Pending

25C UPDATE EXPLANATION

MSBA has created this NEW policy to comply with a new statute (§ 162.207, RSMo.) that requires districts to adopt a policy that prohibits student use of personal communication devices during the school day. Though this law has exceptions, students are generally not permitted to use phones, smartwatches, personal laptops, tablets, and other electronic personal communication devices during instructional time, mealtimes, breaks, time between classes, or study halls.

This policy applies to all students within the district for the 2025–26 school year and all subsequent school years until August 28, 2032. District employees and volunteers who act in good faith and follow the disciplinary procedures and measures adopted under this policy by the school board will be held harmless and immune from any liability for their actions. See § 162.207, RSMo., for more details.

MSBA's standard version of JG-R1 already prohibits phone use during the school day. Please check your student discipline codes, handbooks, and website to ensure they align with this policy.

The purpose of this policy is to promote an effective learning environment free from distractions so that students can focus on their studies.

Definitions

District Networks – Wired and wireless networks maintained by the district.

Emergency – A serious, unexpected, and dangerous situation that requires immediate action including, but not limited to, an active fire, active tornado or earthquake, active shooter, evacuation of school grounds, medical emergency, or any other serious, unexpected, and dangerous situation that requires immediate action.

Personal Communication Device – A portable electronic device that is used to initiate, receive, store, or view communications, information, images, or data electronically. Such devices may include cell phones, smartwatches, personal laptops, tablets, video game devices, and other portable media players.

School Day – For the purposes of this policy, the period from the official start of the instructional day until the official end of the instructional day. This includes, but is not limited to, instructional time, mealtimes, breaks, time between classes, and study halls.

Prohibited Use of Personal Communication Devices

Students are prohibited from displaying or using personal communication devices during the school day.

Disciplinary Procedures and Measures

Students who violate this policy will be subject to discipline, including potential device confiscation, as detailed in JG-R1 and the student handbook.

Exceptions and Permitted Uses

Students may display and use a personal communication device during the school day in the following circumstances:

1. In the case of an emergency.
2. When authorized to use such a device for an educational purpose.
3. When the district determines that the display or use is legally necessary to comply with any of the following:
 - An individualized education program (IEP).
 - A 504 plan.

- An individualized emergency healthcare plan or an individualized healthcare plan established under § 167.625.
- The Americans with Disabilities Act.
- The Rehabilitation Act of 1973.
- The Civil Rights Act of 1964.
- The Equal Educational Opportunities Act of 1974.

Use for Educational Purposes

The superintendent, principal, or designee may authorize student use of personal communication devices for educational purposes. Such use shall be consistent with the educational objectives of the district. Possession or use of personal communication devices must not in any way disrupt the district's educational process, endanger the health or safety of the student or any other person in the district, invade the rights of others at school, or involve illegal or prohibited conduct.

District Responsibility

The district will not be responsible for technological support of students' personal communication devices. Students who bring personal communication devices to school do so at their own risk. The district assumes no responsibility for lost, stolen, damaged, or misplaced devices.

Notification and Authorization

The district will publish this policy on the district's website and give appropriate notice to parents/guardians and students.

AUGUST BOARD REPORT

ADMINISTRATOR(S): Tammy Heiney and Justin Johnson

CURRENT ENROLLMENT: 267
Attendance: N/A

Focusing on Leadership (CSIP Goal 1)

- Justin and Tammy have been meeting and finalizing all things LMS.
- Tammy attended the Mickes O'Toole School Law Seminar.
- Tammy is reading *A Complaint Free World* by Will Bowen.
- LMS Leadership Team meeting on August 13! Starting the year strong and together.

Focusing on Alignment of Standards, Curriculum, and Assessment (CSIP Goal 4)

- All pacing guides and units have been shared with the new staff.
- August 4 and 5: New Teacher meetings were successful.

Focusing on Equity and Access (CSIP Goal 5)

- Admin working together to plan incentives for the end of the year, so we can roll that out and let parents know.

Focusing on Effective Teaching and Learning (CSIP Goal 2)

- Literacy Grant Update: The Literacy Team teachers went to a literacy conference in July while the team leaders met to write the building's literacy plan. We are excited about the focus and goals for the year.

Focusing on Collaborative Climate and Culture (CSIP Goal 3)

- Thursday, August 14: LMS Staff meeting to kick-off the new year.
- 6th Grade Orientation was a hit!

CALENDAR

Aug. 20: Band Instrument Rental Night
Sept. 9: Parent Night: Ice Cream Social
Sept. 11: Title 1 Meetings 3:00 and 5:00
Sept. 17: 1st Year Teachers 4:00 Meeting:
Focus on Special Education



Liberty Eagle Athletics

502 N. Elm St.

Mountain View, MO 65548



J.C. Hoagland - Athletic Director

Kelli Smotherman - Administrative Assistant

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- Fall sports schedules are complete with a couple minor changes
- Football field grass is starting to look much better and should continue to get better
- Blue seats are on sale now and hopefully we will get some good response from the changes
- 6th grade will not participate in JH volleyball or football
- SB 63 information update, we will need to vote when the ballot measure opens, then amend our policy.
- I really do not have much else since the retreat