

**Mehlville** School District



Where Tradition Meets Vision

**MEHLVILLE SCHOOL DISTRICT  
EDUCATIONAL PLAN  
AND BUDGET**

**2010-2011**

**JUNE 28, 2010**

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Dr. Eric Knost..... Deputy Superintendent  
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Dr. Lisa Counts ..... Assistant Superintendent-Human Resources  
Dr. Brian Lane..... Assistant Superintendent-Supervision of Schools  
Dr. Vicki VanLaere ..... Assistant Superintendent-Supervision of Instruction  
Mr. Noel Knobloch ..... Chief Financial Officer



**Business Office**

Noel F. Knobloch  
Chief Financial Officer  
knoblochn@mehlville.k12.mo.us

June 28, 2010

Board of Education  
Mehlville School District

Dear Members of the Board of Education:

This book contains the budget and related documentation for the 2010-2011 fiscal year.

**Budget Development:**

The budget development process included meeting with teachers' representatives and representatives from all classified employee groups to discuss salary and non-salary issues. The district also reviewed other areas of the budget such as staffing, security, transportation, health insurance, supply costs and capital needs. A preliminary budget was presented on May 27, 2010. The budget contained in this booklet contains only minor adjustments to that document.

**District Enrollment:**

District enrollment was 10,641 students in May 2010, compared to 10,822 in May 2009. Voluntary transfer student enrollment declined to 658 students in the 2009-2010 school year, based on the Board of Education's decision to decrease enrollment by 10% per year.

**Staff Allocation:**

The FY2010-2011 budget was developed with only minor adjustments to staff levels.

## **Revenue:**

Local Taxes - Current taxes are projected to increase by \$1,500,000 as a result of the recalculations of the tax rates due to adjusted assessed valuations and the recoupment of approximately \$850,000 of tax revenue which was not collected in 2010. Delinquent taxes are budgeted at approximately the same level as 2010. This year is a non-reassessment year, and as a result the only new revenue will come from new construction which is expected to be offset by decreases in personal property values.

Proposition "C" – Sales Tax - This item is budgeted at prior year levels. This line item has decreased by 5% each of the last two years and is not expected to increase significantly for the next two years.

Investment Earnings – The depressed interest rates continue to have a major impact on this source of revenue. The amounts lost here over the last several years can never be recovered. Rates are expected to be at the current levels (under 1%) for the next fiscal year.

Desegregation (VICC) – This item continues to decrease as the number of students declines between 5% and 10% per year.

State Formula – State funding for 2010-11 is expected to be at least 3% below the current year levels. That estimate is based upon the State Budget, which currently is estimated to have a \$350,000,000 shortfall before the fiscal year begins on July 1. The formula funding also includes an optimistic projection for gaming receipts, which if not realized would result in additional withholdings.

Transportation and PAT – Both of these programs were cut last year and even larger cuts are included in the 2011 State budget.

Federal Programs – Federal funding shows a decrease from last year as the amount received under the Federal stimulus program has declined now that it is in the second year. Comparability of funding on a year-to-year basis will be difficult, as the State has used ARRA funds in several areas.

In addition, the budget will be adjusted when final Federal Grant amounts are finalized in August.

### **Expenditures**

**Salaries** – Certified staff salaries increased approximately 3%. This increase is the net result of normal step increases, channel changes and an increase to the base of \$440 (1.29%) offset by savings from retirements and resignations

Classified salaries are also budgeted to increase by 3%.

**Benefits** – The contribution rates for retirement were increased to 14% and 6.63% for PSRS and PEERS, respectively. In addition, the District will contribute a total of \$410 per month for employee medical insurance effective with the start of the new plan year on October 1. Other changes to the medical plan include increases in co-pays and prescription drug charges. In addition, employers will also contribute \$180 per year for their coverage.

**Purchased Services** – Overall decrease of 4.9%. The current year included items funded by ARRA. In addition, budgets were decreased as a result of the economic constraints the District expects to incur for the next several years.

**Supplies** – The budget reflects an overall decrease of 6.2%. Supply budgets at each building were reduced by approximately 10%. The current year also included items that were funded with stimulus dollars.

**Capital** – The budget is down slightly from 2010. The items budgeted are of a recurring nature (asphalt, HVAC and roof repairs) and are allocated on an as needed basis.

**Principal and Interest** – These items are budgeted based upon the repayment schedules of the District's General Obligation Bonds and Certificates of Participation (COP's).

**Fund Balance** – The operating Fund Balance is projected to be between 12 and 13% of the 2010-11 operating expense budget.

Fund Balances - Future Years – 2011-12 and 2012-13 – Also included in this booklet is an overview of the next two years, which has been developed using the following basic assumptions:

Revenues:

Local Taxes: Revenues will decline in 2011-12 due to the loss of the recouped taxes in 2011-2012. There will be limited growth in 2012-13 without an increase in the authorized levy, as property values are not expected to increase for several years.

State Revenue and Federal Revenue – These sources need to be looked at together since the State utilized the Stimulus Funds to supplement its budget short fall in both 2010 and 2011. With the elimination of ARRA funding and the anticipated State budget short fall in 2012 revenues could decline by \$1.5 to \$2.0 million before recovering slightly in 2013.

Expenditures:

Salaries - The amounts budgeted for the next two fiscal years include only step and channel changes with no adjustment to the base.

Benefits – It is anticipated that there will be increased costs for medical insurance each of the next two years as well as continued increases in the contribution rates for PSRS and PEERS.

Purchased Services – Budgeted to increase 5-6% per year due primarily to insurance and property costs.

Supplies – Budgets for textbooks and teaching supplies have been held at prior year levels. Increases are budgeted for food and energy.

## Other Documentation

Included in this document are the following items:

### Official School Calendar

Budget Summary – This section contains the 2010-11 budget summary as well as the projected 2009-10 budget summary. It also includes a capital expenditure summary as well as principal and interest summary.

Revenue Budget – The revenue budget includes a four year comparison of revenues with 2009-10 amounts projected based upon the May budget adjustments.

Expenditure Budget – The expenditure budget includes a four year comparison of expenditures with the 2009-10 amounts projected based upon the May budget adjustments.

Appendix – This section provides a history of adjusted tax rates, assessed valuation and year end fund balances.

## **Conclusion:**

The economic downturn which has been experienced during the last 18 to 24 months and the uncertainty as to when the economy will rebound has created a very uncertain environment with regard to revenue projections. With the majority of revenues derived from local sources, future revenue growth is dependent on increases in assessed valuations or tax levy increases.

The District's projected student population is expected to remain at current levels. As a result, the amount to be received in State funding will not increase significantly in future years. The Formula was not fully funded in the current year and will probably be under funded for the next 3 years.



Federal revenues are expected to fall back to pre-ARRA levels after 2010-11.

Salaries and benefits account for 76% of expenditures and it would be in those areas where expenses would have to be reduced if the budget is to be balanced.

**Summary:**

The revenues forecasted and expenses budgeted represent the most current information and are an accumulation of budget discussions and decisions to date. The BOE and Administration should continuously monitor the budget. The budget is a working document subject to constant evaluation and change to meet the needs of the Mehlville School District.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Noel Knobloch", written in a cursive style.

Noel Knobloch  
Chief Financial Officer

2010



2011

JULY

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER

S	M	T	W	T	F	S
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER

S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER

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12	13	14	15	16	17	18
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26	27	28	29	30	31	

2010-2011

IMPORTANT DATES

- August 9, 10, 11, 12, 13 New Teacher Orientation
- August 16.....½ Bldg Based/½ Dept-Grade Level Mtg
- August 17.....Teacher Work Day
- August 18.....First Day of School
- September 6.....No School-Labor Day
- September 14.....Two Hour Early Dismissal
- October 4.....No School-Prof. Dev/Workday
- October 14 .....High School Evening Conferences
- October 19 .....Two Hour Early Dismissal
- October 21 ..Middle School Evening Conferences
- October 25-26.....Elementary Conferences
- November 1 .....No School
- November 9.....Two Hour Early Dismissal
- November 24 .....Early Release
- November 25 & 26.....No School-Thanksgiving
- December 7.....Two Hour Early Dismissal
- Dec.21, 22.....Early Release PreK-12/Finals 6-12
- December 23-Jan. 2.....No School-Winter Break
- January 3.....No School-½ Prof Dev, ½ Workday
- January 4.....School Resumes
- January 13 .....Two Hour Early Dismissal
- January 17.....No School-Martin Luther King Day
- February 3 .....Two Hour Early Dismissal
- February 17...Mehville High Evening Conferences
- February 18 .....No School-Teacher Workday
- February 21.....No School-President's Day
- February 24....Oakville High Evening Conferences
- March 3 .....Two Hour Early Dismissal
- March 3.....Middle School Evening Conferences
- March 7-8.....Elementary Conferences
- March 11 .....No School
- March 14-18.....No School-Spring Break
- April 22 .....No School-Prof Dev/Workday
- April 25.....No School
- April 28.....Two Hour Early Dismissal
- May 19.....Early Release PreK-12/Finals 6-12
- May 20 .....Early Release/Last Day of School
- Summer School.....June 6-30

SIX WEEK GRADING PERIODS

- October 1.....Six Week Grading Period
- November 12.....Twelve Week Grading Period
- December 22.....First Semester Ends
- February 11.....Six Week Grading Period
- April 1.....Twelve Week Grading Period
- May 20.....Second Semester Ends

- No School - PreK-12
- Two Hour Early Dismissal
- Early Release
- First & Last Day of School

(Note: Snow days will be added after May 20 as needed)

JANUARY

S	M	T	W	T	F	S
						1
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23	24	25	26	27	28	29
30	31					

FEBRUARY

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

MARCH

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18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL

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23	24	25	26	27	28	29
30						

MAY

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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE

S	M	T	W	T	F	S
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

A - DAYS in RED (HS Only)  
B - DAYS in BLUE (HS Only)

MEHLVILLE SCHOOL DISTRICT

Budgeted

SUMMARY BUDGET 2010-11

Fund Number	General Fund	Special Fund	Capital Projects	Debt Service	Total
		120		300	
Anticipated Balances 6-30-10	\$ 7,677,464	\$ 6,230,425	\$ 7,341,676	\$ 620,050	\$ 21,869,615
Revenue Budget	33,441,000	56,974,000	9,484,750	557,250	\$ 100,457,000
Expenditure Budget	33,688,000	58,078,000	9,525,746	557,254	\$ 101,849,000
Anticipated Balances 6-30-11	\$ 7,430,464	\$ 5,126,425	\$ 7,300,680	\$ 620,046	\$ 20,477,615

Fund Number	General	Food Service	Activities	Athletic	Total General
	110	500	600	700	
Anticipated Balances 6-30-10	\$ 5,879,984	\$ 733,306	\$ 969,378	\$ 94,796	\$ 7,677,464
Revenue Budget	28,128,000	3,163,000	1,750,000	400,000	\$ 33,441,000
Expenditure Budget	28,350,550	3,187,450	1,750,000	400,000	\$ 33,688,000
Anticipated Balances 6-30-11	\$ 5,657,434	\$ 708,856	\$ 969,378	\$ 94,796	\$ 7,430,464

Fund Number	Capital	C.O.P.	Total Capital
	410	450	
Anticipated Balances 6-30-10	\$ 1,078,560	\$ 6,263,116	\$ 7,341,676
Revenue Budget	1,653,000	7,831,750	\$ 9,484,750
Expenditure Budget	1,642,417	7,883,329	\$ 9,525,746
Anticipated Balances 6-30-11	\$ 1,089,143	\$ 6,211,537	\$ 7,300,680

MINIMUM BALANCE ANALYSIS

	General & Special	All General & Special
Anticipated Balances 6-30-10	\$ 12,110,409	\$ 13,907,889
Revenue Budget	85,102,000	90,415,000
Expenditure Budget	86,428,550	91,766,000
Transfers	-	-
Anticipated Balances 6-30-11	\$ 10,783,859	\$ 12,556,889
Balance as a % of Expend.	12.48%	13.68%
Required 3% Balance	\$ 2,592,857	\$ 2,752,980
Excess	\$ 8,191,003	\$ 9,803,909

MEHLVILLE SCHOOL DISTRICT

Adjusted  
May 2010

SUMMARY BUDGET 2009-10

Fund Number	General Fund	Special Fund	Capital Projects	Debt Service	Total
		120		300	
Actual Balances 6-30-09	\$ 7,380,274	\$ 6,839,690	\$ 7,166,167	\$ 553,223	\$ 21,939,354
Revenue Budget	34,810,501	55,154,968	9,470,588	560,500	\$ 99,996,557
Expenditure Budget	34,513,311	55,764,233	9,295,079	493,673	\$ 100,066,296
Anticipated Balances 6-30-10	\$ 7,677,464	\$ 6,230,425	\$ 7,341,676	\$ 620,050	\$ 21,869,615

Fund Number	General	Food Service	Activities	Athletic	Total General
	110	500	600	700	
Actual Balances 6-30-09	\$ 5,706,744	\$ 702,356	\$ 876,378	\$ 94,796	\$ 7,380,274
Revenue Budget	29,539,001	3,271,500	1,600,000	400,000	\$ 34,810,501
Expenditure Budget	29,365,761	3,240,550	1,507,000	400,000	\$ 34,513,311
Anticipated Balances 6-30-10	\$ 5,879,984	\$ 733,306	\$ 969,378	\$ 94,796	\$ 7,677,464

Fund Number	Capital	C.O.P.	Total Capital
	410	450	
Actual Balances 6-30-09	\$ 1,014,226	\$ 6,151,941	\$ 7,166,167
Revenue Budget	1,857,588	7,613,000	\$ 9,470,588
Expenditure Budget	1,793,254	7,501,825	\$ 9,295,079
			\$ -
Anticipated Balances 6-30-10	\$ 1,078,560	\$ 6,263,116	\$ 7,341,676

MINIMUM BALANCE ANALYSIS

	General & Special	All General & Special
Actual Balances 6-30-09	\$ 12,546,434	\$ 14,219,964
Revenue Budget	84,693,969	89,965,469
Expenditure Budget	85,129,994	90,277,544
Transfers	-	-
Anticipated Balances 6-30-10	\$ 12,110,409	\$ 13,907,889
Balance as a % of Expend.	<b>14.23%</b>	<b>15.41%</b>
Required 3% Balance	\$ 2,553,900	\$ 2,708,326
Excess	\$ 9,556,509	\$ 11,199,563

# FY11 CAPITAL ANALYSIS

(Excluding Principal and Interest)

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL</u>	<u>REVENUE SOURCE</u>
Building/Site HVAC, Carpeting, Asphalt, Roof Repair		\$400,000	Capital Levy
<b><u>BUILDING PROP P</u></b> Roofing Projects		\$500,000	Prop P Levy
<b><u>EQUIPMENT - GENERAL</u></b>			
Maintenance	\$90,000		Capital Levy
Distributed to Buildings	\$50,000		Capital Levy
Custodial	\$12,000		Capital Levy
Transportation - Radio Upgrade	\$88,000		Capital Levy
Food Service	\$75,000		Capital Levy
ITS	\$100,000		Capital Levy
Total	\$415,000	\$415,000	
<b><u>EQUIPMENT PROP P</u></b> Technology		\$230,000	Prop P Levy
<b><u>EQUIPMENT - INSTRUCTIONAL</u></b>			
Distributed to Departments	\$150,000		Capital Levy
ITS	\$30,000		Capital Levy
Total	\$180,000	\$180,000	
<b><u>VEHICLES (EXC. BUSES)</u></b> Maintenance Trucks, Vans		\$60,000	Capital Levy
<b><u>PUPIL TRANSPORT VEHICLES (BUSES)</u></b>		\$325,000	Capital Levy
<b>TOTAL CAPITAL</b>		<b>\$2,110,000</b>	

## FY11 DEBT SUMMARY

<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>TOTAL</b>	<b>FUND</b>
Principal	\$430,000		DEBT SERVICE
Interest	\$122,254		
Total	<u>                    </u>	\$552,254	
 <b>CERTIFICATES OF PARTICIPATION</b>			
Principal	\$3,310,000		COP FUND
Interest	\$3,843,329		
Total	<u>                    </u>	\$7,153,329	
 <b>DNR ENERGY LOANS</b>			
Principal	\$27,174		CAPITAL FUND
Interest	\$12,285		
Total	<u>                    </u>	\$39,459	
 <b>TURF LEASE</b>			
Principal	\$150,080		CAPITAL FUND
Interest	\$43,390		
Total	<u>                    </u>	\$193,470	
 <b>ST. JOHN LEASE</b>			
Principal	\$78,079		CAPITAL FUND
Interest	\$26,409		
Total	<u>                    </u>	\$104,488	
 <b>TOTAL DEBT PAYMENTS</b>		 <u><u>                    </u></u>	
		\$8,043,000	

MEHVILLE SCHOOL DISTRICT  
 PRELIMINARY 2010-2011 BUDGET  
 (amounts in thousands)

	2006-07	2007-08	2008-09	2009-2010	2010-2011	2011-2012	2012-2013	
	Actual	Actual	Actual	Projected	Budget	Forecast	Forecast	
<b>REVENUES</b>								
Local	\$ 80,201	81%	\$ 83,085	81%	\$ 79,850	79%	\$ 80,000	80%
County	\$ 1,486	1%	\$ 1,340	1%	\$ 1,335	1%	\$ 1,335	1%
State	\$ 12,768	13%	\$ 13,665	13%	\$ 11,726	12%	\$ 12,070	12%
Federal	\$ 3,627	4%	\$ 3,089	3%	\$ 6,228	6%	\$ 4,000	4%
Other	\$ 1,234	1%	\$ 1,203	1%	\$ 1,348	1%	\$ 1,400	1%
<b>Total</b>	<b>\$ 99,316</b>		<b>\$ 102,382</b>		<b>\$ 100,457</b>		<b>\$ 98,280</b>	
<b>Expenditures</b>								
Salaries	\$ 52,019	56%	\$ 56,073	56%	\$ 60,378	59%	\$ 61,850	59%
Benefits	\$ 13,943	15%	\$ 14,871	15%	\$ 16,684	16%	\$ 17,451	17%
Purchased Services	\$ 4,643	5%	\$ 4,885	5%	\$ 5,078	5%	\$ 5,407	5%
Supplies	\$ 9,658	10%	\$ 9,318	9%	\$ 9,536	9%	\$ 9,935	9%
Capital	\$ 2,018	2%	\$ 2,587	3%	\$ 2,110	2%	\$ 1,870	2%
Principal & Interest	\$ 10,920	12%	\$ 12,306	13%	\$ 8,063	8%	\$ 8,310	8%
<b>Total</b>	<b>\$ 93,201</b>		<b>\$ 100,040</b>		<b>\$ 101,849</b>		<b>\$ 104,823</b>	
<b>Excess Rev (Exp)</b>	<b>\$ 6,115</b>		<b>\$ 2,342</b>		<b>\$ (1,392)</b>		<b>\$ (6,543)</b>	

MEHLVILLE SCHOOL DISTRICT  
REVENUE SUMMARY

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Adjusted Budget 2009-10	2010-11	Inc (Dec)
CURRENT TAXES	\$ 55,986,964	\$ 59,192,589	\$ 59,846,888	\$ 59,000,000	\$ 60,500,000	
DELINQUENT TAXES	1,115,256	1,445,919	1,360,526	950,000	1,050,000	
TRUST FUND (PROP C)	8,088,814	7,952,248	7,647,912	7,140,000	7,150,000	
FIN INST AX	184,048	38,610	91,102	17,000	18,000	
M & M	1,339,494	1,551,428	1,613,878	1,750,000	1,750,000	
EARNINGS ON INVESTMENTS	2,071,802	1,444,291	403,965	170,000	115,000	
FOOD SERVICE -PROGRAM	1,195,477	1,299,052	1,345,389	1,300,000	1,225,000	
FOOD SERVICE NON-PROGRAM	1,087,502	1,025,185	912,634	909,000	860,000	
STUDENT ACTIVITIES	2,517,645	2,009,253	2,039,385	2,000,000	2,150,000	
COMMUNITY SERVICE	134,644	396,310	360,100	400,000	360,000	
OTHER LOCAL	1,040,637	835,574	1,133,694	1,145,000	1,125,000	
DESEGREGATION	5,438,648	5,894,242	4,384,225	3,837,000	3,517,000	
<b>TOTAL LOCAL</b>	<b>80,200,931</b>	<b>83,084,701</b>	<b>81,189,696</b>	<b>78,618,000</b>	<b>79,820,000</b>	<b>1.53%</b>
FINES ,FORFEITURES	150,231	186,112	127,401	134,439	135,000	
STATE ASSESSED UTILITIES	1,335,611	1,153,510	1,159,708	1,188,000	1,200,000	
<b>TOTAL COUNTY</b>	<b>1,485,842</b>	<b>1,339,622</b>	<b>1,287,109</b>	<b>1,322,439</b>	<b>1,335,000</b>	<b>0.95%</b>
BASIC FORMULA	6,200,281	6,531,642	7,311,728	5,505,230	5,000,000	
CLASSROOM TRUST FUND	3,190,974	3,362,451	3,385,668	3,290,000	3,275,000	
TRANSPORTATION	1,261,426	1,276,823	1,317,146	1,000,000	1,100,000	
EARLY CHILDHOOD	1,616,316	1,989,279	2,409,945	2,000,000	2,000,000	
ED & SCREENING- PAT	349,660	359,802	385,279	277,330	175,000	
VOCATIONAL	60,247	29,714	78,703	57,544	34,000	
FOOD SERVICE STATE	23,357	23,186	18,017	22,500	18,000	
OTHER	66,039	91,687	200	100,848	124,000	
<b>TOTAL STATE</b>	<b>12,768,300</b>	<b>13,664,584</b>	<b>14,906,686</b>	<b>12,253,252</b>	<b>11,726,000</b>	<b>-4.30%</b>
FORMULA-ARRA				1,533,770	1,645,000	
TRANSPORTATION- ARRA				118,000	-	
UNRESTRICTED	112,894	80,314	118,440	100,000	100,000	
VOCATIONAL	128,761	121,588	117,983	129,506	125,000	
EARLY CHILDHOOD	936,921	597,934	434,187	700,000	750,000	
FOOD SERVICE	933,826	953,425	1,034,392	1,040,000	1,060,000	
TITLE I -Regular	952,316	833,356	1,546,856	1,318,065	1,450,000	
TITLE I - ARRA				674,862	400,000	
TITLE V	19,925	16,234	503	-	-	
IDEA - Early Intervention-ARRA				207,200	175,000	
RESTRICTED	542,819	485,826	340,688	658,463	523,000	
<b>TOTAL FEDERAL</b>	<b>3,627,462</b>	<b>3,088,677</b>	<b>3,593,049</b>	<b>6,479,866</b>	<b>6,228,000</b>	<b>-3.89%</b>
OTHER	622	4,046	1,040	8,000	5,000	
REV FROM OTHER DISTRICTS	340,964	405,994	409,462	391,000	390,000	
TRANS FROM OTHER DISTRICTS	893,289	792,981	1,033,720	924,000	953,000	
REFUNDING BONDS	13,925,000	-	3,855,000	-	-	
<b>TOTAL OTHER</b>	<b>15,169,875</b>	<b>1,203,021</b>	<b>5,299,222</b>	<b>1,323,000</b>	<b>1,348,000</b>	<b>1.89%</b>
<b>GRAND TOTAL</b>	<b>113,242,410</b>	<b>\$ 102,380,605</b>	<b>\$ 106,225,762</b>	<b>\$ 99,996,557</b>	<b>\$ 100,457,000</b>	<b>0.46%</b>



MEHLVILLE SCHOOL DISTRICT  
REVENUE BUDGET 2010-2011

	2008-09 ACTUAL	2009-10 Adjusted Budget	2009-10 Through May	2010-11 Proposed Budget
<b>5111 Current Taxes</b>				
110 - GENERAL FUND	16,361,103	18,050,000	17,935,301	18,180,000
120 - SPECIAL REVENUE FUND	29,919,852	33,220,000	33,145,373	34,437,000
300 - DEBT SERVICE FUND	6,166,623	515,000	515,027	520,000
450 - COP	7,399,308	7,215,000	7,264,530	7,363,000
Total for All Funds	59,846,886	59,000,000	58,860,231	60,500,000
<b>5112 Delinquent Taxes</b>				
110 - GENERAL FUND	367,534	339,000	272,871	315,000
120 - SPECIAL REVENUE FUND	680,746	534,000	504,280	598,000
300 - DEBT SERVICE FUND	140,616	8,000	7,836	9,000
450 - COP	171,631	69,000	110,524	128,000
Total for All Funds	1,360,526	950,000	895,511	1,050,000
<b>5113 Sch Dist Trust Fund (Prop C)</b>				
120 - SPECIAL REVENUE FUND	7,647,912	7,140,000	6,512,605	7,150,000
Total for All Funds	7,647,912	7,140,000	6,512,605	7,150,000
<b>5114 Financial Institution Tax</b>				
110 - GENERAL FUND	25,762	6,500	5,245	5,000
120 - SPECIAL REVENUE FUND	46,861	11,000	9,694	10,000
300 - DEBT SERVICE FUND	9,372	500	151	250
450 - COP	11,726	-1,000	2,125	2,750
Total for All Funds	93,721	17,000	17,214	18,000
<b>5115 M &amp; M Surtax</b>				
110 - GENERAL FUND	421,846	536,000	527,150	526,000
120 - SPECIAL REVENUE FUND	771,277	983,000	974,201	996,000
300 - DEBT SERVICE FUND	158,969	17,000	15,138	15,000
450 - COP	190,630	214,000	213,517	213,000
Total for All Funds	1,542,722	1,750,000	1,730,007	1,750,000
<b>5116 In Lieu Of Tax</b>				
110 - GENERAL FUND	258	0	474	0
120 - SPECIAL REVENUE FUND	472	0	876	0
300 - DEBT SERVICE FUND	98	0	14	0
450 - COP	114	0	192	0
Total for All Funds	942	0	1,556	0
<b>5122 Summer School Tuition (K-12)</b>				
120 - SPECIAL REVENUE FUND	225	0	0	0
Total for All Funds	225	0	0	0

5140 Earnings On Investments (1)				
110 - GENERAL FUND	50,674	60,000	56,877	45,000
120 - SPECIAL REVENUE FUND	99,728	90,000	75,477	55,000
300 - DEBT SERVICE FUND	210,091	10,000	7,123	3,000
410 - CAPITAL PROJECTS FUND	11,179	2,000	1,851	2,000
450 - COP	29,673	8,000	7,268	10,000
Total for All Funds	401,345	170,000	148,597	115,000
5150-5164 Food Service Program				
500 - FOOD SERVICE FUND	1,345,389	1,300,000	1,273,254	1,225,000
Total for All Funds	1,345,389	1,300,000	1,273,254	1,225,000
5165 Food Service Non-Program				
500 - FOOD SERVICE FUND	912,634	909,000	895,070	860,000
Total for All Funds	912,634	909,000	895,070	860,000
5170 Student Activities				
600 - ACTIVITIES FUND	1,567,268	1,600,000	1,432,879	1,750,000
700 - NEW ATHLETICS	472,118	400,000	356,334	400,000
Total for All Funds	2,039,385	2,000,000	1,789,213	2,150,000
5180 Community Services				
110 - GENERAL FUND	73,476	125,000	78,761	85,000
120 - SPECIAL REVENUE FUND	286,624	275,000	287,788	275,000
Total for All Funds	360,100	400,000	366,549	360,000
5190 Other Local				
110 - GENERAL FUND	2,304,073	2,869,000	1,411,384	1,700,000
120 - SPECIAL REVENUE FUND	2,722,362	1,347,000	699,498	2,367,000
300 - DEBT SERVICE FUND	0	0	5,069	0
410 - CAPITAL PROJECTS FUND	490,317	766,000	299,537	575,000
Total for All Funds	5,516,752	4,982,000	2,415,488	4,642,000
<b>5199 Local - Subtotal</b>				
110 - GENERAL FUND	19,604,727	21,985,500	20,288,064	20,856,000
120 - SPECIAL REVENUE FUND	42,176,058	43,600,000	42,209,793	45,888,000
300 - DEBT SERVICE FUND	6,685,769	550,500	550,357	547,250
410 - CAPITAL PROJECTS FUND	501,497	768,000	301,389	577,000
450 - COP	7,803,082	7,505,000	7,598,156	7,716,750
500 - FOOD SERVICE FUND	2,258,023	2,209,000	2,168,324	2,085,000
600 - ACTIVITIES FUND	1,567,268	1,600,000	1,432,879	1,750,000
700 - NEW ATHLETICS	472,118	400,000	356,334	400,000
Total for All Funds	81,068,540	78,618,000	74,905,295	79,820,000

5211 Fines, Escheats, etc				
120 - SPECIAL REVENUE FUND	127,401	134,439	134,439	135,000
Total for All Funds	127,401	134,439	134,439	135,000

5221 State Assessed Utilities				
110 - GENERAL FUND	344,038	375,000	377,502	380,000
120 - SPECIAL REVENUE FUND	628,729	695,000	697,652	695,000
300 - DEBT SERVICE FUND	117,534	10,000	10,620	10,000
450 - COP	140,564	108,000	107,578	115,000
Total for All Funds	1,230,865	1,188,000	1,193,351	1,200,000

**5299 County - Subtotal**

110 - GENERAL FUND	344,038	375,000	377,502	380,000
120 - SPECIAL REVENUE FUND	756,131	829,439	832,091	830,000
300 - DEBT SERVICE FUND	117,534	10,000	10,620	10,000
450 - COP	140,564	108,000	107,578	115,000
Total for All Funds	1,358,266	1,322,439	1,327,790	1,335,000

5311 Basic Formula - State Monies				
120 - SPECIAL REVENUE FUND	7,311,728	5,505,230	4,877,908	5,000,000
Total for All Funds	7,311,728	5,505,230	4,877,908	5,000,000
5312 Transportation				
110 - GENERAL FUND	1,317,146	1,000,000	901,484	1,100,000
Total for All Funds	1,317,146	1,000,000	901,484	1,100,000
5314 Early Childhood (3 & 4 Year Old) Special Education				
110 - GENERAL FUND	972,750	800,000	772,663	800,000
120 - SPECIAL REVENUE FUND	1,437,195	1,200,000	1,158,513	1,200,000
Total for All Funds	2,409,945	2,000,000	1,931,176	2,000,000
5319 Basic Formula - Classroom Trust Fund				
110 - GENERAL FUND	2,874,298	2,308,000	2,074,094	2,300,000
410 - CAPITAL PROJECTS FUND	511,370	982,000	888,897	975,000
Total for All Funds	3,385,668	3,290,000	2,962,991	3,275,000
5320 Basic Formula - PAT				
110 - GENERAL FUND	155,513	277,330	266,709	175,000
120 - SPECIAL REVENUE FUND	229,766	0	0	0
Total for All Funds	385,279	277,330	266,709	175,000
5332 Vocational/Technical Aid				
110 - GENERAL FUND	0	27,104	25,229	20,000
120 - SPECIAL REVENUE FUND	34,762	0	0	0
410 - CAPITAL PROJECTS FUND	0	30,440	12,997	14,000
Total for All Funds	34,762	57,544	38,226	34,000
5333 Food Service - State				
500 - FOOD SERVICE FUND	18,017	22,500	0	18,000
Total for All Funds	18,017	22,500	0	18,000
5359 Voc/Tech Ed Enhancement Grant				
110 - GENERAL FUND	0	50,000	42,781	62,000
410 - CAPITAL PROJECTS FUND	43,941	50,648	26,221	62,000
Total for All Funds	43,941	100,648	69,002	124,000
5397 Other - State				
120 - SPECIAL REVENUE FUND	200	0	0	0
Total for All Funds	200	0	0	0
<b>5399 State - Subtotal</b>				
110 - GENERAL FUND	5,319,707	4,462,434	4,056,786	4,457,000
120 - SPECIAL REVENUE FUND	9,013,651	6,705,230	6,036,421	6,200,000
410 - CAPITAL PROJECTS FUND	555,311	1,063,088	928,115	1,051,000
500 - FOOD SERVICE FUND	18,017	22,500	0	18,000
Total for All Funds	14,906,686	12,253,252	11,021,321	11,726,000

5412 Medicaid				
110 - GENERAL FUND	53,298	100,000	63,168	100,000
410 - CAPITAL PROJECTS FUND	65,142	0	0	0
Total for All Funds	118,440	100,000	63,168	100,000
5422 Basic Formula – Federal Budget Stabilization – ARRA				
120 - SPECIAL REVENUE FUND	0	1,533,770	1,533,710	1,645,000
Total for All Funds	0	1,533,770	1,533,710	1,645,000
5423 Transportation - ARRA				
110 - GENERAL FUND	0	118,000	118,152	0
Total for All Funds	0	118,000	118,152	0
5427 Vocational Education Act-Title I, Basic Grant				
110 - GENERAL FUND	68,949	98,006	44,289	75,000
120 - SPECIAL REVENUE FUND	29,991	30,000	17,645	30,000
410 - CAPITAL PROJECTS FUND	19,042	1,500	727	20,000
Total for All Funds	117,983	129,506	62,661	125,000
5442 Early Childhood Special Education - Federal				
110 - GENERAL FUND	175,255	300,000	125,210	300,000
120 - SPECIAL REVENUE FUND	258,932	400,000	187,815	450,000
Total for All Funds	434,187	700,000	313,025	750,000
5445 School Lunch Program				
500 - FOOD SERVICE FUND	886,179	870,000	887,142	900,000
Total for All Funds	886,179	870,000	887,142	900,000
5446 School Breakfast Program				
500 - FOOD SERVICE FUND	148,213	170,000	159,223	160,000
Total for All Funds	148,213	170,000	159,223	160,000
5451 Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged				
110 - GENERAL FUND	204,463	211,975	230,882	400,000
120 - SPECIAL REVENUE FUND	1,342,393	1,106,090	811,633	1,100,000
Total for All Funds	1,546,856	1,318,065	1,042,515	1,500,000
5453 ARRA- IDEA				
110 - GENERAL FUND	0	134,700	52,013	95,000
120 - SPECIAL REVENUE FUND	0	72,500	33,501	75,000
Total for All Funds	0	207,200	85,514	170,000

5455 Title V - ESEA, Innovative Education Programs				
110 - GENERAL FUND	92	0	0	0
120 - SPECIAL REVENUE FUND	308	0	0	0
410 - CAPITAL PROJECTS FUND	103	0	0	0
Total for All Funds	503	0	0	0
5456 ARRA- Title 1				
110 - GENERAL FUND	0	313,770	50,275	75,000
120 - SPECIAL REVENUE FUND	0	361,092	178,248	275,000
Total for All Funds	0	674,862	228,523	350,000
5461 Title IV Drug Free Schools				
110 - GENERAL FUND	28,677	29,145	26,677	0
Total for All Funds	28,677	29,145	26,677	0
5462 Title III, Esea - English Language Acquisition And Academic Achievement				
110 - GENERAL FUND	0	36,647	17,876	35,000
120 - SPECIAL REVENUE FUND	82,646	115,000	107,222	100,000
Total for All Funds	82,646	151,647	125,098	135,000
5463 Educ For Homeless Children & Youth				
110 - GENERAL FUND	1,144	0	0	0
Total for All Funds	1,144	0	0	0
5465 Title II, Part A, ESEA - Teacher And Principal Quality And Professional Development				
110 - GENERAL FUND	49,889	147,500	58,899	150,000
120 - SPECIAL REVENUE FUND	178,332	172,347	196,074	170,000
Total for All Funds	228,221	319,847	254,972	320,000
5466 Title II, Part D, ESEA - Enhancing Education Through Technology				
110 - GENERAL FUND	0	2,164	1,240	0
120 - SPECIAL REVENUE FUND	0	3,500	1,860	0
Total for All Funds	0	5,664	3,100	0
5468 Title II-D, Education Technology – ARRA				
110 - GENERAL FUND	0	23,847	9,663	0
Total for All Funds	0	23,847	9,663	0
5494 ECSE – ARRA				
110 - GENERAL FUND	0	31,000	15,135	0
410 - CAPITAL PROJECTS FUND	0	24,000	3,784	0
Total for All Funds	0	55,000	18,919	0
5497 Other - Federal				
110 - GENERAL FUND	0	57,313	41,003	57,000
120 - SPECIAL REVENUE FUND	0	16,000	8,279	16,000
Total for All Funds	0	73,313	49,282	73,000
<b>5499 Federal - Subtotal</b>				
110 - GENERAL FUND	581,767	1,604,067	880,632	1,287,000
120 - SPECIAL REVENUE FUND	1,892,602	3,810,299	3,075,987	3,861,000
410 - CAPITAL PROJECTS FUND	84,288	25,500	4,511	20,000
500 - FOOD SERVICE FUND	1,034,392	1,040,000	1,046,365	1,060,000
Total for All Funds	3,593,049	6,479,866	5,007,495	6,228,000

<b>5651 Sale Of Other Property</b>				
110 - GENERAL FUND	1,041	0	0	0
410 - CAPITAL PROJECTS FUND	0	1,000	7,207	5,000
Total for All Funds	1,041	1,000	7,207	5,000
<b>5692 Refunding Bonds</b>				
300 - DEBT SERVICE FUND	3,855,000	0	0	0
Total for All Funds	3,855,000	0	0	0
<b>5699 Other Revenue Subtotal</b>				
110 - GENERAL FUND	1,041	0	0	0
300 - DEBT SERVICE FUND	3,855,000	0	0	0
410 - CAPITAL PROJECTS FUND	0	1,000	7,207	5,000
Total for All Funds	3,856,041	1,000	7,207	5,000
<b>5830 Contracted Educational Services</b>				
110 - GENERAL FUND	204,730	210,000	195,571	195,000
120 - SPECIAL REVENUE FUND	204,730	210,000	195,571	195,000
Total for All Funds	409,461	420,000	391,142	390,000
<b>5841 Transportation From Other LEA's For Non-hand.</b>				
110 - GENERAL FUND	3,155	2,000	3,089	3,000
Total for All Funds	3,155	2,000	3,089	3,000
<b>5842 Transportation From Other LEA's For Hand.</b>				
110 - GENERAL FUND	1,030,565	900,000	896,001	950,000
Total for All Funds	1,030,565	900,000	896,001	950,000
<b>5898 Subtotal - Receipts Other</b>				
110 - GENERAL FUND	1,238,451	1,112,000	1,094,661	1,148,000
120 - SPECIAL REVENUE FUND	204,730	210,000	195,571	195,000
Total for All Funds	1,443,181	1,322,000	1,290,232	1,343,000
<b>5899 Total Revenues</b>				
110 - GENERAL FUND	27,089,730	29,539,001	26,697,645	28,128,000
120 - SPECIAL REVENUE FUND	54,043,172	55,154,968	52,349,863	56,974,000
300 - DEBT SERVICE FUND	10,658,302	560,500	560,977	557,250
410 - CAPITAL PROJECTS FUND	1,141,095	1,857,588	1,241,221	1,653,000
450 - COP	7,943,646	7,613,000	7,705,733	7,831,750
500 - FOOD SERVICE FUND	3,310,432	3,271,500	3,214,689	3,163,000
600 - ACTIVITIES FUND	1,567,268	1,600,000	1,432,879	1,750,000
700 - NEW ATHLETICS	472,118	400,000	356,334	400,000
Total for All Funds	106,225,762	99,996,557	93,559,341	100,457,000

MEHLVILLE SCHOOL DISTRICT- EXPENDITURE BUDGET

	ACTUAL 2007-08	ACTUAL 2008-09	Adjusted Budget 2009-10	2010-11	Inc (Dec)
CERTIFIED SALARIES	42,492,586	42,081,827	44,457,306	46,000,000	
NON-CERTIFIED SALARIES	13,579,960	13,461,248	14,199,875	14,378,000	
<b>TOTAL SALARIES</b>	<b>56,072,546</b>	<b>55,543,075</b>	<b>58,657,181</b>	<b>60,378,000</b>	<b>2.93%</b>
TEACHER RETIREMENT	5,688,742	5,891,376	6,349,570	6,854,000	
NON-TEACHER RETIREMENT	821,680	847,880	925,060	971,000	
SOCIAL SECURITY/MEDICARE	1,616,353	1,603,924	1,890,370	1,763,000	
MEDICAL/DENTAL/LIFE	6,290,905	6,250,258	6,410,820	6,550,000	
W/C & UNEMPLOYMENT	453,364	512,125	513,250	546,000	
<b>TOTAL BENEFITS</b>	<b>14,871,044</b>	<b>15,105,563</b>	<b>16,089,060</b>	<b>16,684,000</b>	<b>3.70%</b>
TUITION	235,874	359,541	325,000	330,000	
PROFESSIONAL SERVICES	243,601	236,417	297,742	185,000	
AUDIT	11,725	15,565	13,000	13,000	
LEGAL	52,897	47,788	75,000	60,000	
TECHNICAL	651,241	591,286	510,695	611,000	
PROPERTY/SECURITY	1,824,827	1,734,824	2,016,031	1,865,500	
CONTRACTED TRANS	33,049	8,559	28,500	25,000	
TRAVEL	193,457	191,183	282,713	218,000	
INSURANCE	708,561	760,659	792,171	835,000	
OTHER	930,260	890,292	998,060	935,500	
<b>TOTAL PURCHASED SERV</b>	<b>4,885,492</b>	<b>4,836,114</b>	<b>5,338,912</b>	<b>5,078,000</b>	<b>-4.69%</b>
GENERAL SUPPLIES	1,390,982	1,656,643	2,382,802	1,819,400	
TEXTBOOKS	1,071,939	832,211	716,434	725,000	
PERIODICALS	21,818	188	13,173	15,000	
FOOD	1,400,705	1,302,699	1,325,000	1,325,000	
ENERGY	2,372,786	2,010,943	2,435,000	2,433,000	
OTHER/ACTIVITY/ATHLETICS	3,060,266	3,263,061	3,299,133	3,218,600	
<b>TOTAL SUPPLIES</b>	<b>9,318,496</b>	<b>9,065,745</b>	<b>10,171,542</b>	<b>9,536,000</b>	<b>-6.25%</b>
LAND					
BUILDING	450,109	50,065	58,530	-	
BUILDING--PROP P	450,742	506,966	500,000	500,000	
EQUIPMENT FOOD SERV	-	-	-	-	
IMPROVEMENT TO SITES	401,718	307,465	458,000	400,000	
EQUIPMENT-GENERAL	355,591	313,854	297,200	415,000	
EQUIPMENT-GENERAL-PROP P	230,215	230,240	230,000	230,000	
EQUIPMENT INSTRUCTIONAL	321,584	111,337	282,977	180,000	
VEHICLES( EXCL BUSES)	86,799	59,852	60,000	60,000	
PUPIL TRANS	290,120	290,600	307,651	325,000	
<b>TOTAL CAPITAL</b>	<b>2,586,878</b>	<b>1,870,379</b>	<b>2,194,358</b>	<b>2,110,000</b>	<b>-3.84%</b>
INTEREST	4,674,370	4,220,898	4,006,898	4,057,667	
PRINCIPAL	7,579,344	8,759,980	3,594,945	3,995,333	
OTHER	53,049	15,166	13,400	10,000	
REFINANCING	-	8,964,689	-	-	
<b>TOTAL OTHER</b>	<b>12,306,763</b>	<b>21,960,733</b>	<b>7,615,243</b>	<b>8,063,000</b>	<b>5.88%</b>
<b>GRAND TOTAL</b>	<b>100,041,219</b>	<b>108,381,609</b>	<b>100,066,296</b>	<b>101,849,000</b>	<b>1.78%</b>



MEHLVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET 2010-2011

Object	2008-09 ACTUAL	2009-10 Adjusted Budget	2009-10 Through May	2010-11 Proposed Budget
<b>6100 Salaries</b>				
110 - GENERAL FUND	12,123,846	12,909,875	11,818,091	13,118,000
120 - SPECIAL REVENUE FUND	42,081,827	44,338,306	40,464,212	45,920,000
500 - FOOD SERVICE FUND	1,257,805	1,329,000	1,218,356	1,290,000
600 - ACTIVITIES FUND	32,601	30,000	31,088	0
700 - NEW ATHLETICS	46,996	50,000	39,249	50,000
Total for All Funds	55,543,075	58,657,181	53,570,996	60,378,000
<b>6199 Salaries - Subtotal</b>				
110 - GENERAL FUND	12,123,846	12,909,875	11,818,091	13,118,000
120 - SPECIAL REVENUE FUND	42,081,827	44,338,306	40,464,212	45,920,000
500 - FOOD SERVICE FUND	1,257,805	1,329,000	1,218,356	1,290,000
600 - ACTIVITIES FUND	32,601	30,000	31,088	0
700 - NEW ATHLETICS	46,996	50,000	39,249	50,000
Total for All Funds	55,543,075	58,657,181	53,570,996	60,378,000
<b>6211 Teacher Retirement</b>				
110 - GENERAL FUND	26,307	20,700	27,329	0
120 - SPECIAL REVENUE FUND	5,858,193	6,319,870	6,093,421	6,854,000
600 - ACTIVITIES FUND	2,153	5,000	2,036	0
700 - NEW ATHLETICS	4,723	4,000	3,407	0
Total for All Funds	5,891,376	6,349,570	6,126,192	6,854,000
<b>6221 Non-teacher Retirement</b>				
110 - GENERAL FUND	787,832	850,050	807,878	890,000
120 - SPECIAL REVENUE FUND	1,739	0	939	0
500 - FOOD SERVICE FUND	58,059	75,000	63,332	81,000
600 - ACTIVITIES FUND	99	0	85	0
700 - NEW ATHLETICS	150	0	182	0
Total for All Funds	847,880	925,050	872,416	971,000
<b>6231 OASDI</b>				
110 - GENERAL FUND	718,150	803,750	701,670	783,500
120 - SPECIAL REVENUE FUND	63,466	82,553	68,926	81,500
500 - FOOD SERVICE FUND	76,520	90,000	74,601	80,000
600 - ACTIVITIES FUND	1,005	0	-1,477	0
700 - NEW ATHLETICS	661	0	869	0
Total for All Funds	859,802	976,303	844,588	945,000

6232 Medicare				
110 - GENERAL FUND	170,423	226,395	166,744	186,000
120 - SPECIAL REVENUE FUND	552,187	662,672	565,435	612,000
500 - FOOD SERVICE FUND	17,896	25,000	17,448	20,000
600 - ACTIVITIES FUND	2,990	0	656	0
700 - NEW ATHLETICS	626	0	508	0
Total for All Funds	744,122	914,067	750,790	818,000
6240 - 6270 Employee Insurance				
110 - GENERAL FUND	2,040,325	2,160,750	1,708,750	2,100,000
120 - SPECIAL REVENUE FUND	4,097,055	4,060,070	3,923,037	4,275,000
500 - FOOD SERVICE FUND	167,646	190,000	131,468	175,000
600 - ACTIVITIES FUND	-54,767	0	-122,872	0
Total for All Funds	6,250,258	6,410,820	5,640,383	6,550,000
6290 Other Benefits				
110 - GENERAL FUND	176,086	210,488	176,492	211,000
120 - SPECIAL REVENUE FUND	318,535	292,762	309,604	325,000
500 - FOOD SERVICE FUND	17,117	10,000	13,008	10,000
700 - NEW ATHLETICS	385	0	339	0
Total for All Funds	512,124	513,250	499,443	546,000
<b>6299 Employee Benefits - Subtotal</b>				
110 - GENERAL FUND	3,919,123	4,272,133	3,588,862	4,170,500
120 - SPECIAL REVENUE FUND	10,891,175	11,417,927	10,961,362	12,147,500
500 - FOOD SERVICE FUND	337,238	390,000	299,857	366,000
600 - ACTIVITIES FUND	-48,520	5,000	-121,573	0
700 - NEW ATHLETICS	6,545	4,000	5,304	0
Total for All Funds	15,105,562	16,089,060	14,733,812	16,684,000
6311 Tuition				
110 - GENERAL FUND	359,541	325,000	270,195	330,000
Total for All Funds	359,541	325,000	270,195	330,000
6312-14 Professional Services				
110 - GENERAL FUND	236,417	297,742	160,884	185,000
Total for All Funds	236,417	297,742	160,884	185,000
6315 Audit Services				
110 - GENERAL FUND	15,565	13,000	11,725	13,000
Total for All Funds	15,565	13,000	11,725	13,000
6316, 18 & 19 Technical Services				
110 - GENERAL FUND	585,050	490,695	341,075	599,600
500 - FOOD SERVICE FUND	6,235	20,000	24,467	11,400
Total for All Funds	591,286	510,695	365,542	611,000

6317 Legal Services				
110 - GENERAL FUND	47,788	75,000	65,203	60,000
Total for All Funds	47,788	75,000	65,203	60,000
6330-39 Property Services				
110 - GENERAL FUND	1,699,913	1,919,031	1,493,588	1,822,500
500 - FOOD SERVICE FUND	34,912	97,000	52,513	43,000
Total for All Funds	1,734,824	2,016,031	1,546,101	1,865,500
6341 Contracted Transportation To And From School				
110 - GENERAL FUND	8,559	28,500	33,322	25,000
Total for All Funds	8,559	28,500	33,322	25,000
6343 -49 Travel				
110 - GENERAL FUND	187,711	278,713	186,229	215,500
500 - FOOD SERVICE FUND	3,472	4,000	1,178	2,500
Total for All Funds	191,183	282,713	187,407	218,000
6351 Property Insurance				
110 - GENERAL FUND	384,095	404,309	394,795	423,500
Total for All Funds	384,095	404,309	394,795	423,500
6352 Liability Insurance				
110 - GENERAL FUND	375,042	386,362	386,362	410,000
Total for All Funds	375,042	386,362	386,362	410,000
6353 Fidelity Premium				
110 - GENERAL FUND	1,523	1,500	1,321	1,500
Total for All Funds	1,523	1,500	1,321	1,500
6360 -90 Other Purchased Services & Prior Year Adj				
110 - GENERAL FUND	886,337	994,010	780,127	930,950
500 - FOOD SERVICE FUND	3,955	4,050	3,742	4,550
Total for All Funds	890,292	998,060	783,869	935,500
<b>6399 Purchased Services - Subtotal</b>				
110 - GENERAL FUND	4,787,541	5,213,862	4,124,825	5,016,550
500 - FOOD SERVICE FUND	48,574	125,050	81,901	61,450
Total for All Funds	4,836,114	5,338,912	4,206,725	5,078,000
6410 General Supplies				
110 - GENERAL FUND	1,619,667	2,357,802	1,845,534	1,789,400
500 - FOOD SERVICE FUND	36,976	25,000	27,029	30,000
Total for All Funds	1,656,643	2,382,802	1,872,563	1,819,400

6430 Regular Textbook				
110 - GENERAL FUND	772,991	653,214	611,239	700,000
Total for All Funds	772,991	653,214	611,239	700,000
6440 Library Books				
110 - GENERAL FUND	59,220	63,220	62,104	25,000
Total for All Funds	59,220	63,220	62,104	25,000
6450 Periodicals				
110 - GENERAL FUND	188	13,173	11,826	15,000
Total for All Funds	188	13,173	11,826	15,000
6471 Food Service Food Only				
500 - FOOD SERVICE FUND	1,302,699	1,325,000	1,192,233	1,325,000
Total for All Funds	1,302,699	1,325,000	1,192,233	1,325,000
6480 Energy Supplies/Service				
110 - GENERAL FUND	2,006,670	2,429,000	2,086,553	2,428,000
500 - FOOD SERVICE FUND	4,273	6,000	4,564	5,000
Total for All Funds	2,010,943	2,435,000	2,091,117	2,433,000
6490 Other Supplies				
110 - GENERAL FUND	1,187,313	1,440,633	1,272,951	1,083,600
500 - FOOD SERVICE FUND	33,678	40,500	22,123	35,000
600 - ACTIVITIES FUND	1,642,929	1,472,000	1,330,658	1,750,000
700 - NEW ATHLETICS	399,141	346,000	339,673	350,000
Total for All Funds	3,263,061	3,299,133	2,965,404	3,218,600
<b>6499 Supplies - Subtotal</b>				
110 - GENERAL FUND	5,646,049	6,957,042	5,890,208	6,041,000
500 - FOOD SERVICE FUND	1,377,626	1,396,500	1,245,949	1,395,000
600 - ACTIVITIES FUND	1,642,929	1,472,000	1,330,658	1,750,000
700 - NEW ATHLETICS	399,141	346,000	339,673	350,000
Total for All Funds	9,065,745	10,171,542	8,806,487	9,536,000
6520 Buildings				
410 - CAPITAL PROJECTS FUND	50,065	58,530	4,390	0
450 - COP	506,966	500,000	493,765	500,000
Total for All Funds	557,031	558,530	498,155	500,000
6530 Improvement To Sites				
410 - CAPITAL PROJECTS FUND	307,465	458,000	328,014	400,000
Total for All Funds	307,465	458,000	328,014	400,000

6541 Equipment - General				
410 - CAPITAL PROJECTS FUND	313,854	297,200	162,222	340,000
450 - COP	230,240	230,000	191,846	230,000
500 - FOOD SERVICE FUND	0	0	8,271	75,000
Total for All Funds	544,094	527,200	362,339	645,000
6542 Equipment - Instructional Apparatus				
410 - CAPITAL PROJECTS FUND	111,337	282,977	267,067	180,000
Total for All Funds	111,337	282,977	267,067	180,000
6551 Vehicles (Except School Buses)				
410 - CAPITAL PROJECTS FUND	59,852	60,000	29,350	60,000
Total for All Funds	59,852	60,000	29,350	60,000
6552 School Buses				
410 - CAPITAL PROJECTS FUND	290,600	307,651	289,668	325,000
Total for All Funds	290,600	307,651	289,668	325,000
<b>6599 Capital Outlay - Subtotal</b>				
410 - CAPITAL PROJECTS FUND	1,133,173	1,464,358	1,080,711	1,305,000
450 - COP	737,207	730,000	685,611	730,000
500 - FOOD SERVICE FUND	0	0	8,271	75,000
Total for All Funds	1,870,379	2,194,358	1,774,593	2,110,000
6610 Principal (Exclude Debt Service Fund)				
300 - DEBT SERVICE FUND	14,799,625	395,000	395,000	430,000
410 - CAPITAL PROJECTS FUND	234,980	244,945	78,223	255,333
450 - COP	2,620,000	2,955,000	2,955,000	3,310,000
Total for All Funds	17,654,605	3,594,945	3,428,223	3,995,333
6620 Interest (Exclude Debt Service Fund) (1)				
110 - GENERAL FUND	1,650	2,000	1,358	2,000
120 - SPECIAL REVENUE FUND	3,300	6,300	6,269	8,000
300 - DEBT SERVICE FUND	685,800	88,673	87,546	122,254
410 - CAPITAL PROJECTS FUND	102,438	93,100	42,864	82,084
450 - COP	3,427,710	3,816,825	3,801,175	3,843,329
Total for All Funds	4,220,898	4,006,898	3,939,212	4,057,667
6630 Other (Fin, Fees, Etc - Exclude Debt Service Fund)				
110 - GENERAL FUND	500	1,700	2,176	2,500
120 - SPECIAL REVENUE FUND	500	1,700	2,176	2,500
300 - DEBT SERVICE FUND	84,230	10,000	1,174	5,000
Total for All Funds	85,230	13,400	5,526	10,000

**6699 Other Objects - Subtotal**

110 - GENERAL FUND	2,150	3,700	3,534	4,500
120 - SPECIAL REVENUE FUND	3,800	8,000	8,445	10,500
300 - DEBT SERVICE FUND	15,569,655	493,673	483,720	557,254
410 - CAPITAL PROJECTS FUND	337,418	338,045	121,087	337,417
450 - COP	6,047,710	6,771,825	6,756,175	7,153,329
Total for All Funds	21,960,733	7,615,243	7,372,961	8,063,000

**9999 Grand Total**

110 - GENERAL FUND	26,478,709	29,356,612	25,425,520	28,350,550
120 - SPECIAL REVENUE FUND	52,976,803	55,764,233	51,434,019	58,078,000
300 - DEBT SERVICE FUND	15,569,655	493,673	483,720	557,254
410 - CAPITAL PROJECTS FUND	1,470,591	1,802,403	1,201,798	1,642,417
450 - COP	6,784,917	7,501,825	7,441,786	7,883,329
500 - FOOD SERVICE FUND	3,021,243	3,240,550	2,854,334	3,187,450
600 - ACTIVITIES FUND	1,627,010	1,507,000	1,240,173	1,750,000
700 - NEW ATHLETICS	452,682	400,000	384,226	400,000
Total for All Funds	108,381,609	100,066,296	90,465,576	101,849,000

MEHLVILLE SCHOOL DISTRICT  
ADJUSTED TAX LEVY RATE HISTORY

BY FUND		TOTAL	TEACHERS	GENERAL	CAPITAL	DEBT SERVICE
YEAR						
1984-85		3.8800	2.0400	0.9600	0.2100	0.6700
1985-86		2.7900	1.3450	0.6350	0.1400	0.6700
1986-87		3.3400	1.7500	0.9100	0.2800	0.4000
1987-88		3.1100	1.6400	0.8700	0.2500	0.3500
1988-89		3.0600	1.6150	0.8450	0.2500	0.3500
1989-90		2.9500	1.5500	0.9000	0.1600	0.3400
1990-91		2.9400	1.5450	0.8950	0.1600	0.3400
1991-92		2.9300	1.5400	0.9700	0.0800	0.3400
1992-93		3.2100	1.7200	1.0500	0.1000	0.3400
1993-94		3.2100	1.9600	0.8900	0.0200	0.3400
1994-95		3.2100	1.8800	0.8900	0.1000	0.3400
1995-96		3.2600	1.9100	0.9100	0.1000	0.3400
1996-97		3.2600	1.9100	0.9100	0.1000	0.3400
1997-98		3.2500	1.9000	0.9100	0.1000	0.3400
1998-99		3.6000	2.0600	1.0600	0.1400	0.3400
1999-2000		3.5700	1.9600	1.0800	0.1900	0.3400
2000-01		3.5690	1.9990	1.0500	0.1800	0.3400
2001-02		3.9420	1.9300	1.0720	0.6000	0.3400
2002-03		3.9610	1.9360	1.0820	0.6030	0.3400
2003-04		3.8750	1.8510	1.0940	0.5900	0.3400
2004-05		3.9520	1.8110	1.1700	0.5910	0.3800
2005-06		3.6531	1.6750	1.1495	0.4886	0.3400
2006-07		3.6443	1.8320	0.9838	0.4885	0.3400
2007-08		3.2731	1.6400	1.1100	0.1831	0.3400
2008-09		3.2804	1.6400	1.1100	0.1924	0.3380
2009-10		3.4282	1.9305	1.0446	0.4231	0.0300
2010-11	Est	3.4729	1.9598	1.0605	0.4294	0.0300

Note : In fiscal 2008 and 2009 the General Fund Levy is gross before transfer of approximately 22 cents to the Capital fund to cover COP debt service requirements and remaining renovation projects

BY PROPERTY CLASS		RESIDENTIAL	COMMERCIAL	AGRICULTURAL	PER PROPERTY
2003		3.8229	3.9681	4.0900	3.9903
2004		3.9009	4.1300	4.1300	4.0037
2005		3.5893	3.6112	4.0900	3.9678
2006		3.5755	3.6049	4.0900	3.9648
2007		3.1414	3.2552	4.0900	3.9648
2008		3.1467	3.2745	4.0808	3.9628
2009		3.4522	2.8935	2.9289	3.9648
2010		3.4729	3.0973	2.9286	3.9648

MEHLVILLE SCHOOL DISTRICT  
 ASSESSED VALUATION SUMMARY

	Dec 31, 2008	Dec 31, 2009	Inc ( Dec)	%
REAL ESTATE	\$ 1,330,320,000	\$ 1,206,654,040	\$ (123,665,960)	-9.30%
COMMERCIAL	\$ 291,250,940	\$ 309,445,250	\$ 18,194,310	6.25%
AGRICULTURAL	\$ 352,760	\$ 490,610	\$ 137,850	39.08%
PERSONAL PROPERTY	\$ 265,005,520	\$ 260,614,360	\$ (4,391,160)	-1.66%
TOTAL	\$ 1,886,929,220	\$ 1,777,204,260	\$ (109,724,960)	-5.82%



Mehiville School District  
Summary of Fund Balances

	General	Teachers	General and Teachers	Debt Service Capital	Sub-Total	Component Unit Trusts	Insurance Funds	Total
June 30, 2004	\$ 2,616,930	\$ 2,132,079	\$ 4,749,009	\$ 4,702,319	\$ 9,451,328	\$ 14,754,085	\$ 150,730	\$ 24,356,143
June 30, 2005	\$ 4,032,715	\$ 2,476,378	\$ 6,509,093	\$ 6,247,796	\$ 12,756,889	\$ 6,507,118	\$ 1,782,203	\$ 21,046,210
June 30, 2006	\$ 5,323,857	\$ 3,266,647	\$ 8,590,504	\$ 8,004,449	\$ 16,594,953	\$ 6,589,524	\$ 2,541,334	\$ 25,725,811
June 30, 2007	\$ 6,691,870	\$ 5,365,361	\$ 12,057,231	\$ 9,698,581	\$ 21,755,812	\$ 6,617,019	\$ 5,796,475	\$ 34,169,306
June 30, 2008	\$ 6,525,757	\$ 5,773,320	\$ 12,299,077	\$ 11,796,123	\$ 24,095,200	\$ 6,539,241	\$ 6,633,326	\$ 37,267,767
June 30, 2009	\$ 7,380,274	\$ 6,839,690	\$ 14,219,964	\$ 7,719,390	\$ 21,939,354	\$ 6,723,805	\$ 6,194,899	\$ 34,858,058
June 30, 2010 Projected	\$ 7,677,464	\$ 6,230,425	\$ 13,907,889	\$ 7,961,726	\$ 21,869,615	\$ 6,723,805	\$ 5,000,000	\$ 33,593,420
								Estimated
June 30, 2011 Preliminary	\$ 7,430,464	\$ 5,126,425	\$ 12,556,889	\$ 7,920,726	\$ 20,477,615	\$ 6,723,805	\$ 5,000,000	\$ 32,201,420

General Fund includes Food Service, Activities and Athletics

Unadjusted

Mehville School District  
2009 Tax Rates by Class by Fund

FUND	Residential	Commercial	Agricultural	Personal Property	Composite Rate
Incidental	1.0520	0.8802	0.8911	1.2095	1.0446
Teachers	1.9441	1.6267	1.6469	2.2354	1.9305
Capital Projects	0.4261	0.3566	0.3609	0.4899	0.4231
<b>CERTIFIED RATE</b> Sub-total	3.4222	2.8635	2.8989	3.9348	3.3982
Debt Service	0.0300	0.0300	0.0300	0.0300	0.0300
Total	3.4522	2.8935	2.9289	3.9648	3.4282

2010 Estimated Tax Rates by Class by Fund( Excludes Recoupment)

Incidental	1.0584	0.9429	0.8911	1.2095	1.0605
Teachers	1.9559	1.7426	1.6466	2.2354	1.9598
Capital Projects	0.4286	0.3818	0.3609	0.4899	0.4294
<b>Sub-Total</b>	3.4429	3.0673	2.8986	3.9348	3.4497
Debt Service	0.0300	0.0300	0.0300	0.0300	0.0300
Total	3.4729	3.0973	2.9286	3.9648	3.4797
Estimated Recoupment	0.0209	0.2032	0	0	0