

Mehlville School District



Where Tradition Meets Vision

**MEHLVILLE SCHOOL DISTRICT
EDUCATIONAL PLAN
AND BUDGET**

2011-2012

JUNE 28, 2011

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Adjusted Tax Rate History
Assessed Valuations and Tax Collection
Estimated 2011 Tax Rates

June 28, 2011

Agenda Item #6d

Agenda Item Topic: Consider FY11-12 Budget proposal.

a. Statement of Problem

The District must adopt a budget for the 2011-2012 fiscal year prior to June 30, 2011.

b. Background Information

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 health insurance, supply costs and capital needs.

A preliminary budget was presented on May 19, 2011. The proposed budget contains some adjustments as estimates of certain revenue and expenditures have been changed slightly. The overall budget reflects a small deficit which is in line with the preliminary budget.

The current projection reflects higher revenues and lower expenditures and therefore an improved result from the May forecast. The attached comparison of the May forecast to the current projection is attached to explain the major differences.

A copy of the budget book has been sent to each board member for their review. Please read the Budget Message section of the Budget Book for additional information regarding the FY11-12 Budget.

c. Rationale of Purpose and Justification for Need

Adoption of the budget will allow district officials to proceed with plans for the coming school year.

d. Cost Analysis

There is no cost associated with the adoption of the district budget. The budget document will, however, guide financial decisions for the coming fiscal year.

e. Recommendation

Move to approve the Mehlville School District Educational Plan and Budget for 2011-2012.

f. Prepared by: Noel Knobloch

Action: Motion by: _____, seconded by: _____
Vote: For _____, Against _____, Abstained _____
Carried _____, Failed _____

BOARD OF EDUCATION

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Mr. Larry Felton... Vice President
Ms. Elaine Powers Secretary
Mr. Tom Diehl Director
Mr. Rich Franz Director
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Dr. Lisa Counts Assistant Superintendent-Supervision of Schools
Dr. Brian Lane..... Assistant Superintendent-Supervision of Schools
Dr. Vicki VanLaere Assistant Superintendent-Human Resources
Mr. Noel Knobloch Chief Financial Officer



Business Office

Noel F. Knobloch

Chief Financial Officer

knoblochn@mehlville.k12.mo.us

June 28, 2011

Board of Education
Mehlville School District

Dear Members of the Board of Education:

This book contains the proposed budget and related supporting documentation for the 2011-12 fiscal year.

Budget Development:

The fiscal 2011-12 budget has been developed over the last six months taking into consideration the significant challenges which are being encountered in funding of Public Education. Due to the reductions in assessed values and the less than fully funded State Foundation Formula, revenues have shown little growth over the last four years. The elimination of Federal Stimulus funding in fiscal 2012 puts additional constraints on spending levels.

The budget has been constructed to achieve an approximate break-even result which would maintain operating reserves at the mid-range of the Board's reserve target of 13-18%. The philosophy used in developing the budget was to project revenue on a conservative basis due to the uncertainty which is still present. While revenues can not be controlled, the major components are predictable based upon the regulations that govern the collection of tax revenues and the funding provided through the State Foundation Formula.

Expenditures on the other hand can be controlled in certain areas. The emphasis for fiscal 2012 was to limit increases in areas of a recurring nature, primarily salaries and benefits.

All expenditure areas were analyzed and reductions were made with an emphasis on having limited impact on the instructional area.

The final fiscal 2011 results will be better than originally projected due to better than expected revenue and the ability to control certain expenditures. While that should be viewed as a positive, the uncertainty which still exists concerning future revenue growth must be taken into consideration when making expenditure commitments for the current and future budget years.

District Enrollment:

District enrollment was 10,605 students in May 2011, compared to 10,641 in May 2010. Voluntary transfer student enrollment declined to 585 students in the 2010-2011 school year, a reduction of approximately 11%

Staff Allocation:

The 2011-12 budget reflects the elimination of 4 administrative positions, 10 certified positions (although the final schedule has not been completed), and 15 classified positions. The reduction in classified positions was primarily in transportation due to the switching to a four tier system.

Revenue:

Local Taxes – Preliminary assessed valuation amounts reflect a decrease of approximately 2.2%. As a result, the District will roll-up the tax rates to levy approximately the same level of local tax revenue as 2011. However, actual revenue on a year to year basis will actually decrease as fiscal 2011 included approximately \$700,000 of recouped taxes from 2010. The historical collection rate of 96.7% was applied to the estimated levy amount.

Delinquent taxes are budgeted at levels comparable to 2011 collections.

Proposition "C" – Sales Tax - This item is budgeted to increase slightly over 2011 levels. The actual amount received is based upon prior year weighted average daily attendance (WADA)

Investment Earnings – Rates are not expected to increase significantly during the next fiscal year. As a result, this source of revenue will continue to lag behind historical amounts.

Desegregation (VICC) – This item continues to decrease each year as the number of students continues to decline and the reimbursement rate is cut due to lower state funding which impacts VICC's total revenues.

State Formula – State funding is expected to be down slightly from 2011 levels. However, the amount of revenue to be received is budgeted at 92% of the level that should be received under the State Foundation Formula phase-in. State funding levels have been at the same level for the last three years. There still is a great deal of uncertainty regarding the State budget, and the Governor announced his first round of withholdings on June 11.

Once again the 2012 formula includes optimistic projections for gaming receipts which if not realized would result in additional withholdings. The shortfall in 2011 was covered by Federal Jobs bill funds.

Transportation and PAT – The preliminary budget sent to the Governor included increases in these two areas; however these are two of the areas where the Governor announced withholdings on June 11. District revenues are projected at 2011 levels, although final allocations and calculations are not yet available.

Federal Programs – Federal revenues are down from fiscal 2011 due to the end of the Stimulus funding.

Grants – Final grant awards have not been made. As a result when those amounts become known, the budget will be adjusted. The current budget includes amounts comparable to 2011 levels.

Expenditures

Salaries – Due to the staff reductions referred to earlier, total salaries for the year will decrease from prior year levels. The reductions resulting from the lower staffing levels were offset by cost for channel changes, professional development costs and ERIP costs. Salary steps for both certified and classified personnel were frozen for the current year.

Benefits – The contribution rates for retirement were increased to 14.5% and 6.86% for PSRS and PEERS, respectively. The District's medical and dental plans will be up for renewal January 1, 2012. Responses to the RFP are currently being reviewed and final selections will be made in August. Premium requirements under the District's self-funded medical plan will also be determined at that time. Any required adjustments will be made effective January 1, 2012. An estimated 5% increase has been provided for in the current year budget.

Purchased Services – Overall expenses in this area were maintained at prior year levels. Major reductions were realized from the new copier contract, public relation costs and travel. These reductions were offset by higher budgeted insurance costs due to a large credit received in 2011.

Supplies – This area is budgeted at comparable levels as 2011. While the District has made reductions in supplies and textbooks, much of this savings will be offset by higher electric and fuel costs as well as increased food prices.

Capital – The budget is down by one-third from 2011. Fiscal 2011 included the last roof replacement under Prop-P. Other capital items will be curtailed in 2012. A summary of budget amounts by area is attached.

Principal and Interest – This item is budgeted based upon the repayment schedules of the District's General Obligation Bonds and other debt. A summary is attached.

Fund Balance – Based upon the projected ending balances for 2011 and the 2012 proposed budget the operating reserve should be approximately 16.0% to 16.5%.

Future – There is still a lot of uncertainty concerning revenue growth in 2013 and beyond. Without additional revenues, increases in operational and capital expenditures will need to be controlled. Reductions will be much more difficult to identify each year. The District will have another opportunity to reduce interest costs on its debt as the 2002 COP issue will be available for refunding in September 2012. Based upon current rates, the District could save approximately \$315,000 per year for the next ten years. We are currently exploring alternatives which could lock in a significant portion of these savings in advance of the refund date.

Other Documentation

Included in this document are the following items:

Official School Calendar

Budget Summary - This section contains the 2011-12 budget summary as well as the projected 2010-11 amounts. Also included is a Capital Expenditure Summary and Principal and Interest Summary.

Revenue Budget – (Five Year Comparison)

Expenditure Budget – (Five Year Comparison)

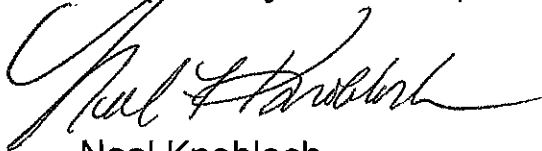
Appendix

History of Adjusted Tax Rates

History of Assessed Valuation and Tax Collection

Estimated 2011-12 Tax Rates

Respectfully submitted,



Noel Knobloch
Chief Financial Officer

2011

Mehlville School District

Where Tradition Meets Vision

2012

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

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER

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

OCTOBER

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30						

NOVEMBER

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DECEMBER

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23	24	25	26	27	28	29
30	31					

2011-2012

IMPORTANT DATES

- August 8, 9, 10, 11, 12. New Teacher Orientation
- August 15.....Professional Development Day
- August 16.....Teacher Workday
- August 17.....First Day of School
- September 5.....No School - Labor Day
- September 19.....Two Hour Early Dismissal
- October 6.....High School Evening Conferences
- October 10Two Hour Early Dismissal
- October 13 ..Middle School Evening Conferences
- October 26-27.....Elementary Conferences
- October 31No School-Conf. Comp. Day
- November 1.....No School-Prof. Dev./Workday
- November 14Two Hour Early Dismissal
- November 23Early Release
- November 24 & 25.....No School-Thanksgiving
- December 12Two Hour Early Dismissal
- Dec.20, 21.....Early Release PreK-12/Finals 6-12
- December 22-Jan. 2.....No School-Winter Break
- January 2.....No School-Prof. Dev./Workday
- January 3.....School Resumes
- January 12Two Hour Early Dismissal
- January 16.....No School-Martin Luther King Day
- February 2Two Hour Early Dismissal
- February 16...Mehlville High Evening Conferences
- February 17No School-Teacher Workday
- February 20.....No School-President's Day
- February 23....Oakville High Evening Conferences
- March 1Two Hour Early Dismissal
- March 1.....Middle School Evening Conferences
- March 7-8.....Elementary Conferences
- March 16No School-Conf. Comp. Day
- March 19-23.....No School-Spring Break
- April 6No School-Prof Dev/Workday
- April 9.....No School
- April 26.....Two Hour Early Dismissal
- May 17.....Early Release PreK-12/Finals 6-12
- May 18Early Release/Last Day of School
- May 28.....Memorial Day

SIX WEEK GRADING PERIODS

- September 23.....Six Week Grading Period
- November 4.....Twelve Week Grading Period
- December 21.....First Semester Ends
- February 10.....Six Week Grading Period
- March 30.....Twelve Week Grading Period
- May 18.....Second Semester Ends

JANUARY

S	M	T	W	T	F	S
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22	23	24	25	26	27	28
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FEBRUARY

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25	26	27	28	29		

MARCH

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31						

APRIL

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29	30					

MAY

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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					

- No School - PreK-12
- Two Hour Early Dismissal
- Early Release
- First & Last Day of School
- Snowday Makeup, If Needed

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

MEHVILLE SCHOOL DISTRICT
 PRELIMINARY 2011-2012 BUDGET
 (amounts in thousands)

	2006-07	2007-08	2008-09	2009-2010	2010-2011	2011-2012		
	Actual	Actual	Actual	Actual	Forecast	Budget		
REVENUES								
Local	\$ 80,201	81%	\$ 83,085	81%	\$ 81,140	79%	\$ 79,220	79%
County	\$ 1,486	1%	\$ 1,340	1%	\$ 1,287	1%	\$ 1,100	1%
State	\$ 12,768	13%	\$ 13,665	13%	\$ 14,907	15%	\$ 14,060	14%
Federal	\$ 3,627	4%	\$ 3,089	3%	\$ 3,593	4%	\$ 5,505	5%
Other	\$ 1,284	1%	\$ 1,203	1%	\$ 1,444	1%	\$ 1,350	1%
Total	\$ 99,316		\$ 102,382		\$ 102,371		\$ 99,786	\$ 102,800
Expenditures								
Salaries	\$ 52,019	56%	\$ 56,073	56%	\$ 55,543	56%	\$ 58,582	59%
Benefits	\$ 13,943	15%	\$ 14,871	15%	\$ 15,105	15%	\$ 15,753	16%
Purchased Services	\$ 4,643	5%	\$ 4,885	5%	\$ 4,836	5%	\$ 4,889	5%
Supplies	\$ 9,658	10%	\$ 9,318	9%	\$ 9,066	9%	\$ 9,731	10%
Capital	\$ 2,018	2%	\$ 2,587	3%	\$ 1,870	2%	\$ 2,152	2%
Principal & Interest	\$ 10,920	12%	\$ 12,306	12%	\$ 12,966	13%	\$ 7,567	8%
Total	\$ 93,201		\$ 100,040		\$ 99,386		\$ 98,674	\$ 100,470
Excess Rev (Exp)	\$ 6,115		\$ 2,342		\$ 2,985		\$ 1,112	\$ 2,330
								\$ (55)

MEHLVILLE SCHOOL DISTRICT

2011-2012 BUDGET

Fund Number	General Fund	Special Fund	Capital Projects	Debt Service	Total
	120			300	
Anticipated Balances 6-30-11	\$ 10,744,379	\$ 6,190,419	\$ 7,821,915	\$ 624,545	\$ 25,381,258
Revenue Budget	33,505,000	57,100,000	8,926,000	584,000	\$ 100,115,000
Expenditure Budget	33,370,000	57,693,000	8,557,000	550,000	\$ 100,170,000
Budgeted Balances 6-30-12	\$ 10,879,379	\$ 5,597,419	\$ 8,190,915	\$ 658,545	\$ 25,326,258

Fund Number	General	Food Service	Activities	Athletic	Total General
	110	500	600	700	
Anticipated Balances 6-30-11	\$ 8,000,567	\$ 1,374,061	\$ 1,236,185	\$ 133,566	\$ 10,744,379
Revenue Budget	28,070,000	3,285,000	1,750,000	400,000	\$ 33,505,000
Expenditure Budget	27,780,000	3,440,000	1,750,000	400,000	\$ 33,370,000
Budgeted Balances 6-30-12	\$ 8,290,567	\$ 1,219,061	\$ 1,236,185	\$ 133,566	\$ 10,879,379

Fund Number	Capital	C.O.P.	Total Capital
	410	450	
Anticipated Balances 6-30-11	\$ 1,166,520	\$ 6,655,395	\$ 7,821,915
Revenue Budget	1,107,000	7,819,000	\$ 8,926,000
Expenditure Budget	1,174,000	7,383,000	\$ 8,557,000
Budgeted Balances 6-30-12	\$ 1,099,520	\$ 7,091,395	\$ 8,190,915

MINIMUM BALANCE ANALYSIS

	General & Special	All General & Special
Anticipated Balances 6-30-11	\$ 14,190,986	\$ 16,934,798
Revenue Budget	85,170,000	90,605,000
Expenditure Budget	85,473,000	91,063,000
Transfers	-	-
Budgeted Balances 6-30-12	\$ 13,887,986	\$ 16,476,798
Balance as a % of Expend.	16.25%	18.09%
Required 3% Balance	\$ 2,564,190	\$ 2,731,890
Excess	\$ 11,323,796	\$ 13,744,908

MEHLVILLE SCHOOL DISTRICT

Projected 2010-11

SUMMARY BUDGET 2010-11

Fund Number	General Fund	Special Fund	Capital Projects	Debt Service	Total
		120		300	
Actual Balances 6-30-10	\$ 8,959,379	\$ 5,865,419	\$ 7,593,915	\$ 632,545	\$ 23,051,258
Revenue Budget	35,080,000	57,925,000	9,250,000	545,000	\$ 102,800,000
Expenditure Budget	33,295,000	57,600,000	9,022,000	553,000	\$ 100,470,000
Anticipated Balances 6-30-11	\$ 10,744,379	\$ 6,190,419	\$ 7,821,915	\$ 624,545	\$ 25,381,258

Fund Number	General	Food Service	Activities	Athletic	Total General
	110	500	600	700	
Actual Balances 6-30-10	\$ 6,840,567	\$ 1,099,061	\$ 956,185	\$ 63,566	\$ 8,959,379
Revenue Budget	29,500,000	3,450,000	1,680,000	450,000	\$ 35,080,000
Expenditure Budget	28,340,000	3,175,000	1,400,000	380,000	\$ 33,295,000
Anticipated Balances 6-30-11	\$ 8,000,567	\$ 1,374,061	\$ 1,236,185	\$ 133,566	\$ 10,744,379

Fund Number	Capital	C.O.P.	Total Capital
	410	450	
Actual Balances 6-30-10	\$ 1,166,520	\$ 6,427,395	\$ 7,593,915
Revenue Budget	1,300,000	7,950,000	\$ 9,250,000
Expenditure Budget	1,300,000	7,722,000	\$ 9,022,000
Anticipated Balances 6-30-11	\$ 1,166,520	\$ 6,655,395	\$ 7,821,915

MINIMUM BALANCE ANALYSIS

	General & Special	All General & Special
Actual Balances 6-30-10	\$ 12,705,986	\$ 14,824,798
Revenue Budget	87,425,000	93,005,000
Expenditure Budget	85,940,000	90,895,000
Transfers	-	-
Anticipated Balances 6-30-11	\$ 14,190,986	\$ 16,934,798
Balance as a % of Expend.	16.51%	18.63%
Required 3% Balance	\$ 2,578,200	\$ 2,726,850
Excess	\$ 11,612,786	\$ 14,207,948

FY12 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		\$300,000	Capital Allocation
<u>BUILDING PROP P</u>			
Roofing Projects		\$0	
<u>EQUIPMENT - GENERAL</u>			
Maintenance	\$90,000		Capital Allocation
Distributed to Buildings	\$70,000		Capital Allocation
Custodial	\$39,000		Capital Allocation
Food Service	\$200,000		Capital Allocation
ITS	<u>\$100,000</u>		Capital Allocation
Total		\$499,000	
<u>EQUIPMENT PROP P</u>			
Technology		\$231,000	Prop P Levy
<u>EQUIPMENT - INSTRUCTIONAL</u>			
Grants	\$70,000		Capital Allocation
Distributed to Buildings	\$125,000		Capital Allocation
ITS	<u>\$42,000</u>		Capital Allocation
Total		\$237,000	
<u>VEHICLES (EXC. BUSES)</u>			
Maintenance Trucks, Vans		\$0	
<u>PUPIL TRANSPORT VEHICLES (BUSES)</u>		\$0	
TOTAL CAPITAL		<u><u>\$1,267,000</u></u>	

FY12 DEBT SUMMARY

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL</u>	<u>FUND</u>
Principal	\$435,000		DEBT SERVICE
Interest	\$114,000		
Total		\$549,000	
 <u>CERTIFICATES OF PARTICIPATION</u>			
Principal	\$3,690,000		COP FUND
Interest	\$3,460,582		
Total		\$7,150,582	
 <u>DNR ENERGY LOANS</u>			
Principal	\$28,197		CAPITAL FUND
Interest	\$11,263		
Total		\$39,460	
 <u>TURF LEASE</u>			
Principal	\$156,569		CAPITAL FUND
Interest	\$36,901		
Total		\$193,470	
 <u>ST. JOHN LEASE</u>			
Principal	\$81,397		CAPITAL FUND
Interest	\$23,091		
Total		\$104,488	
 TOTAL DEBT PAYMENTS		 \$8,037,000	

MEHLVILLE SCHOOL DISTRICT
REVENUE SUMMARY

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-11	Proposed Budget 2011-12
CURRENT TAXES	\$ 55,986,964	\$ 59,192,589	\$ 59,846,886	\$ 59,080,054	\$ 60,900,000	\$ 60,000,000
DELINQUENT TAXES	1,115,256	1,445,919	1,360,526	928,862	1,050,000	1,100,000
TRUST FUND (PROP C)	8,088,814	7,952,248	7,647,912	7,000,097	7,380,000	7,400,000
FIN INST AX	184,048	38,610	91,102	17,214	87,000	85,000
M & M	1,339,494	1,551,428	1,613,878	1,735,494	1,750,000	1,750,000
EARNINGS ON INVESTMENTS	2,071,802	1,444,291	403,965	160,070	90,000	80,000
FOOD SERVICE -PROGRAM	1,195,477	1,299,052	1,345,389	1,277,533	1,225,000	1,210,000
FOOD SERVICE NON-PROGRAM	1,087,502	1,025,185	912,634	900,839	860,000	810,000
STUDENT ACTIVITIES	2,517,645	2,009,253	2,039,385	1,920,622	2,130,000	2,150,000
COMMUNITY SERVICE	134,644	396,310	360,100	374,485	360,000	375,000
OTHER LOCAL	1,040,637	835,574	1,133,694	1,313,216	1,248,000	1,160,000
DESEGREGATION	5,438,648	5,894,242	4,384,225	3,831,527	3,705,000	3,100,000
TOTAL LOCAL	80,200,931	83,084,701	81,139,696	78,540,013	80,785,000	79,220,000
FINES ,FORFEITURES	150,231	186,112	127,401	134,439	135,000	135,000
STATE ASSESSED UTILITIES	1,335,611	1,153,510	1,159,708	1,193,351	965,000	965,000
TOTAL COUNTY	1,485,842	1,339,622	1,287,109	1,327,790	1,100,000	1,100,000
BASIC FORMULA	6,200,281	6,531,642	7,311,728	5,340,022	6,185,000	6,800,000
CLASSROOM TRUST FUND	3,190,974	3,362,451	3,385,668	3,237,440	3,950,000	3,900,000
TRANSPORTATION	1,261,428	1,276,823	1,317,146	987,330	830,000	825,000
EARLY CHILDHOOD	1,616,316	1,989,279	2,409,945	2,557,226	2,665,000	2,700,000
ED & SCREENING- PAT	349,660	359,802	385,279	266,709	160,000	160,000
VOCATIONAL	60,247	29,714	78,703	69,531	34,000	35,000
FOOD SERVICE STATE	23,357	23,186	18,017	16,020	18,000	15,000
OTHER	66,039	91,687	200	69,002	218,000	130,000
TOTAL STATE	12,766,300	13,654,584	14,906,686	12,543,280	14,060,000	14,565,000
FORMULA-ARRA				1,533,710	1,385,000	200,000
Transportation ARRA				118,128	-	-
MEDICAID	112,894	80,314	118,440	83,168	100,000	75,000
VOCATIONAL	128,761	121,588	117,983	129,506	112,000	120,000
ESCE	936,921	597,934	434,187	313,025	335,000	300,000
FOOD SERVICE	933,826	953,425	1,034,392	1,322,991	1,300,000	1,250,000
TITLE I -Regular	952,316	833,356	1,546,856	1,241,005	1,300,000	1,400,000
TITLE I - ARRA				591,374	350,000	-
TITLE V	19,925	16,234	503	-	-	-
IDEA - Early Intervention-ARRA				103,292	206,000	-
TITLE -II & TITLE- III	542,819	485,826	340,688	659,077	417,000	475,000
TOTAL FEDERAL	3,627,462	3,088,877	3,593,049	6,075,276	5,505,000	3,820,000
OTHER	622	4,046	1,040	7,670	5,000	5,000
REV FROM OTHER DISTRICTS	340,964	405,994	409,462	391,142	390,000	400,000
TRANS FROM OTHER DISTRICTS	893,289	792,981	1,033,720	900,884	955,000	1,005,000
REFUNDING BONDS	13,925,000	-	3,855,000	-	-	-
TOTAL OTHER	16,159,875	1,203,021	5,299,222	1,299,696	1,350,000	1,410,000
GRAND TOTAL	113,242,410	102,380,805	106,225,762	99,786,055	102,800,000	100,115,000

MEHLVILLE SCHOOL DISTRICT
2011-12 REVENUE BUDGET

	2009-2010 Actual	2010-2011 Budget Adjusted	2010-2011 Actual Through May	2011-2012 Budget Proposed
5111 Current Taxes				
110 - GENERAL FUND	18,002,283	18,883,000	18,858,860	18,606,000
120 - SPECIAL REVENUE FUND	33,269,160	34,012,000	33,967,478	33,512,000
300 - DEBT SERVICE FUND	516,950	511,000	510,291	547,000
450 - COP	7,291,660	7,494,000	7,484,669	7,335,000
Total for All Funds	59,080,054	60,900,000	60,821,298	60,000,000
5112 Delinquent Taxes				
110 - GENERAL FUND	283,033	315,000	316,375	341,000
120 - SPECIAL REVENUE FUND	523,061	598,000	569,836	614,000
300 - DEBT SERVICE FUND	8,128	9,000	8,561	10,000
450 - COP	114,640	128,000	125,562	135,000
Total for All Funds	928,862	1,050,000	1,020,334	1,100,000
5113 Sch Dist Trust Fund (Prop C)				
120 - SPECIAL REVENUE FUND	7,000,097	7,150,000	6,675,944	7,400,000
Total for All Funds	7,000,097	7,150,000	6,675,944	7,400,000
5114 Financial Institution Tax				
110 - GENERAL FUND	5,245	27,000	26,935	26,000
120 - SPECIAL REVENUE FUND	9,694	48,500	48,515	48,000
300 - DEBT SERVICE FUND	151	750	729	1,000
450 - COP	2,125	10,750	10,690	10,000
Total for All Funds	17,214	87,000	86,869	85,000
5115 M & M Surtax				
110 - GENERAL FUND	528,822	526,000	531,304	543,000
120 - SPECIAL REVENUE FUND	977,291	996,000	956,953	977,000
300 - DEBT SERVICE FUND	15,186	15,000	14,376	16,000
450 - COP	214,195	213,000	210,863	214,000
Total for All Funds	1,735,494	1,750,000	1,713,496	1,750,000
5116 In Lieu Of Tax				
110 - GENERAL FUND	474	0	288	0
120 - SPECIAL REVENUE FUND	876	0	531	0
300 - DEBT SERVICE FUND	14	0	8	0
450 - COP	192	0	116	0
Total for All Funds	1,556	0	944	0
5121 Tuition From Individuals K-12				
110 - GENERAL FUND	196,933	205,000	208,034	205,000
120 - SPECIAL REVENUE FUND	399,833	405,000	422,372	410,000
Total for All Funds	596,766	610,000	630,406	615,000
5122 Summer School Tuition (K-12)				
120 - SPECIAL REVENUE FUND	225	0	0	0

Total for All Funds	225	0	0	0
5140 Earnings On Investments (1)				
110 - GENERAL FUND	61,724	30,000	19,668	30,000
120 - SPECIAL REVENUE FUND	81,051	45,000	45,547	40,000
300 - DEBT SERVICE FUND	7,308	3,000	728	1,000
410 - CAPITAL PROJECTS FUND	2,067	2,000	1,689	2,000
450 - COP	7,921	10,000	7,791	7,000
Total for All Funds	160,070	90,000	75,424	80,000
5150-5164 Food Service Program				
500 - FOOD SERVICE FUND	1,277,533	1,225,000	1,260,323	1,210,000
Total for All Funds	1,277,533	1,225,000	1,260,323	1,210,000
5165 Food Service Non-Program				
500 - FOOD SERVICE FUND	900,839	860,000	826,756	810,000
Total for All Funds	900,839	860,000	826,756	810,000
5170 Student Activities				
600 - ACTIVITIES FUND	1,491,750	1,750,000	1,515,846	1,750,000
700 - NEW ATHLETICS	428,872	400,000	363,236	400,000
Total for All Funds	1,920,622	2,150,000	1,879,083	2,150,000
5180 Community Services				
110 - GENERAL FUND	85,802	85,000	111,158	85,000
120 - SPECIAL REVENUE FUND	288,683	275,000	289,186	290,000
Total for All Funds	374,485	360,000	400,345	375,000
5190 Other Local				
110 - GENERAL FUND	2,724,001	1,571,000	856,986	595,000
120 - SPECIAL REVENUE FUND	1,001,497	2,116,000	634,812	2,700,000
300 - DEBT SERVICE FUND	5,069	0	0	0
410 - CAPITAL PROJECTS FUND	815,630	605,000	186,580	350,000
Total for All Funds	4,546,198	4,292,000	1,678,378	3,645,000
5199 Local - Total				
110 - GENERAL FUND	21,888,318	21,642,000	20,929,608	20,431,000
120 - SPECIAL REVENUE FUND	43,551,468	45,645,500	43,611,174	45,991,000
300 - DEBT SERVICE FUND	552,804	538,750	534,692	575,000
410 - CAPITAL PROJECTS FUND	817,697	607,000	188,270	352,000
450 - COP	7,630,732	7,855,750	7,839,692	7,701,000
500 - FOOD SERVICE FUND	2,178,372	2,085,000	2,087,079	2,020,000
600 - ACTIVITIES FUND	1,491,750	1,750,000	1,515,846	1,750,000
700 - NEW ATHLETICS	428,872	400,000	363,236	400,000
Total for All Funds	78,540,013	80,524,000	77,069,597	79,220,000
5211 Fines, Escheats, etc				
120 - SPECIAL REVENUE FUND	134,439	135,000	134,146	135,000
Total for All Funds	134,439	135,000	134,146	135,000
5221 State Assessed Utilities				
110 - GENERAL FUND	377,502	311,200	311,561	299,000

120 - SPECIAL REVENUE FUND	697,652	560,200	561,169	539,000
300 - DEBT SERVICE FUND	10,620	8,200	8,132	9,000
450 - COP	107,578	84,400	84,470	118,000
Total for All Funds	1,193,351	964,000	965,331	965,000
5299 County - Total				
110 - GENERAL FUND	377,502	311,200	311,561	299,000
120 - SPECIAL REVENUE FUND	832,091	695,200	695,315	674,000
300 - DEBT SERVICE FUND	10,620	8,200	8,132	9,000
450 - COP	107,578	84,400	84,470	118,000
Total for All Funds	1,327,790	1,099,000	1,099,477	1,100,000
5311 Basic Formula - State Monies				
120 - SPECIAL REVENUE FUND	5,340,022	5,867,084	5,764,034	6,800,000
Total for All Funds	5,340,022	5,867,084	5,764,034	6,800,000
5312 Transportation				
110 - GENERAL FUND	987,330	829,500	758,220	825,000
Total for All Funds	987,330	829,500	758,220	825,000
5314 Early Childhood (3 & 4 Year Old) Special Education				
110 - GENERAL FUND	1,023,084	1,070,000	936,211	1,075,000
120 - SPECIAL REVENUE FUND	1,534,143	1,595,000	1,404,317	1,625,000
Total for All Funds	2,557,226	2,665,000	2,340,529	2,700,000
5319 Basic Formula - Classroom Trust Fund				
110 - GENERAL FUND	2,266,208	3,385,000	2,703,381	3,200,000
410 - CAPITAL PROJECTS FUND	971,232	475,000	440,085	700,000
Total for All Funds	3,237,440	3,860,000	3,143,466	3,900,000
5324 Educational Screening Prog / Pat				
110 - GENERAL FUND	266,709	160,000	124,150	160,000
Total for All Funds	266,709	160,000	124,150	160,000
5332 Vocational/Technical Aid				
110 - GENERAL FUND	39,943	20,000	21,991	20,000
410 - CAPITAL PROJECTS FUND	29,588	14,000	15,924	15,000
Total for All Funds	69,531	34,000	37,915	35,000
5333 Food Service - State				
500 - FOOD SERVICE FUND	16,020	18,000	0	15,000
Total for All Funds	16,020	18,000	0	15,000
5359 Voc/Tech Ed Enhancement Grant				
110 - GENERAL FUND	42,781	9,000	6,892	100,000
410 - CAPITAL PROJECTS FUND	26,221	105,000	79,262	30,000
Total for All Funds	69,002	114,000	86,154	130,000
5366 MO Department Of Natural Resources (DNR)				
410 - CAPITAL PROJECTS FUND	0	100,000	99,840	0
Total for All Funds	0	100,000	99,840	0

5399 State - Total				
110 - GENERAL FUND	4,626,055	5,473,500	4,550,845	5,380,000
120 - SPECIAL REVENUE FUND	6,874,165	7,462,084	7,168,351	8,425,000
410 - CAPITAL PROJECTS FUND	1,027,041	694,000	635,111	745,000
500 - FOOD SERVICE FUND	16,020	18,000	0	15,000
Total for All Funds	12,543,281	13,647,584	12,354,308	14,565,000
5412 Medicaid				
110 - GENERAL FUND	63,168	100,000	108,285	75,000
Total for All Funds	63,168	100,000	108,285	75,000
5422 Basic Formula -- Federal Budget Stabilization -- ARRA				
120 - SPECIAL REVENUE FUND	1,533,710	406,676	406,676	200,000
Total for All Funds	1,533,710	406,676	406,676	200,000
5423 Transportation - ARRA				
110 - GENERAL FUND	118,128	0	0	0
Total for All Funds	118,128	0	0	0
5424 Basic Formula -- Federal Budget Stabilization Fund Government Services -- ARRA				
120 - SPECIAL REVENUE FUND	0	248,636	248,636	0
Total for All Funds	0	248,636	248,636	0
5425 Federal Jobs Funds				
120 - SPECIAL REVENUE FUND	0	715,000	729,888	0
Total for All Funds	0	715,000	729,888	0
5427 Vocational Education Act-Title I, Basic Grant				
110 - GENERAL FUND	94,870	81,000	43,612	85,000
120 - SPECIAL REVENUE FUND	33,133	30,000	16,149	30,000
410 - CAPITAL PROJECTS FUND	1,502	1,120	603	5,000
Total for All Funds	129,506	112,120	60,364	120,000
5442 Early Childhood Special Education - Federal				
110 - GENERAL FUND	125,210	135,000	133,745	120,000
120 - SPECIAL REVENUE FUND	187,815	200,000	200,617	180,000
Total for All Funds	313,025	335,000	334,361	300,000
5445 School Lunch Program				
500 - FOOD SERVICE FUND	1,118,387	900,000	839,663	1,050,000
Total for All Funds	1,118,387	900,000	839,663	1,050,000
5446 School Breakfast Program				
500 - FOOD SERVICE FUND	204,604	160,000	161,252	200,000
Total for All Funds	204,604	160,000	161,252	200,000
5448 After School Snack Program				
500 - FOOD SERVICE FUND	0	0	1,213	0
Total for All Funds	0	0	1,213	0
5451 Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged				
110 - GENERAL FUND	261,529	300,000	281,757	300,000

120 - SPECIAL REVENUE FUND	979,476	1,100,000	776,100	1,100,000
Total for All Funds	1,241,005	1,400,000	1,057,856	1,400,000
5453 IDEA- ARRA- Special School Dist				
110 - GENERAL FUND	63,960	131,000	150,684	0
120 - SPECIAL REVENUE FUND	39,332	75,000	60,933	0
410 - CAPITAL PROJECTS FUND	0	0	1,248	0
Total for All Funds	103,292	206,000	212,865	0
5456 Title 1 ARRA				
110 - GENERAL FUND	220,815	75,000	56,573	0
120 - SPECIAL REVENUE FUND	370,559	275,000	200,579	0
Total for All Funds	591,374	350,000	257,152	0
5461 Title IV Drug Free Schools				
110 - GENERAL FUND	28,337	0	254	0
Total for All Funds	28,337	0	254	0
5462 Title III, Esea - English Language Acquisition And Academic Achievement				
110 - GENERAL FUND	24,293	35,000	33,338	35,000
120 - SPECIAL REVENUE FUND	127,354	135,000	95,231	100,000
Total for All Funds	151,647	170,000	128,568	135,000
5465 Title II, Part A, ESEA - Teacher And Principal Quality And Professional Development				
110 - GENERAL FUND	85,182	110,000	65,692	100,000
120 - SPECIAL REVENUE FUND	226,780	110,000	75,219	200,000
Total for All Funds	311,962	220,000	140,910	300,000
5466 Title II, Part D, ESEA - Enhancing Education Through Technology				
110 - GENERAL FUND	1,240	950	1,658	0
120 - SPECIAL REVENUE FUND	1,860	2,118	3,691	0
Total for All Funds	3,100	3,068	5,350	0
5468 Title II-D, Education Technology – ARRA				
110 - GENERAL FUND	20,725	951	668	0
120 - SPECIAL REVENUE FUND	0	2,749	1,902	0
Total for All Funds	20,725	3,700	2,571	0
5494 IDEA, Part B (619) – ARRA				
110 - GENERAL FUND	31,754	6,500	7,947	0
410 - CAPITAL PROJECTS FUND	16,321	27,622	21,487	0
Total for All Funds	48,076	34,122	29,434	0
5497 Other - Federal				
110 - GENERAL FUND	76,840	42,000	53,286	40,000
120 - SPECIAL REVENUE FUND	18,387	0	0	0
Total for All Funds	95,228	42,000	53,286	40,000
5499 Federal - Total				
110 - GENERAL FUND	1,216,053	1,017,401	937,499	755,000
120 - SPECIAL REVENUE FUND	3,518,407	3,300,179	2,815,619	1,810,000
410 - CAPITAL PROJECTS FUND	17,824	28,742	23,338	5,000

500 - FOOD SERVICE FUND	1,322,991	1,060,000	1,002,128	1,250,000
Total for All Funds	6,075,275	5,406,322	4,778,584	3,820,000
5651 Sale Of Other Property				
410 - CAPITAL PROJECTS FUND	7,670	5,000	2,919	5,000
Total for All Funds	7,670	5,000	2,919	5,000
5699 Other Revenue Subtotal				
410 - CAPITAL PROJECTS FUND	7,670	5,000	2,919	5,000
Total for All Funds	7,670	5,000	2,919	5,000
5830 Contracted Educational Services				
110 - GENERAL FUND	195,571	195,000	203,858	200,000
120 - SPECIAL REVENUE FUND	195,571	195,000	203,858	200,000
Total for All Funds	391,142	390,000	407,716	400,000
5841 Transportation From Other LEA's For Non-hand.				
110 - GENERAL FUND	4,883	3,000	5,487	5,000
Total for All Funds	4,883	3,000	5,487	5,000
5842 Transportation From Other LEA's For Hand.				
110 - GENERAL FUND	896,001	950,000	1,037,563	1,000,000
Total for All Funds	896,001	950,000	1,037,563	1,000,000
5898 Subtotal - Receipts Other				
110 - GENERAL FUND	1,096,455	1,148,000	1,246,908	1,205,000
120 - SPECIAL REVENUE FUND	195,571	195,000	203,858	200,000
Total for All Funds	1,292,026	1,343,000	1,450,766	1,405,000
5899 Total Revenues				
110 - GENERAL FUND	29,204,382	29,592,101	27,976,420	28,070,000
120 - SPECIAL REVENUE FUND	54,971,702	57,297,963	54,494,318	57,100,000
300 - DEBT SERVICE FUND	563,424	546,950	542,825	584,000
410 - CAPITAL PROJECTS FUND	1,870,232	1,334,742	849,638	1,107,000
450 - COP	7,738,310	7,940,150	7,924,161	7,819,000
500 - FOOD SERVICE FUND	3,517,383	3,163,000	3,089,206	3,285,000
600 - ACTIVITIES FUND	1,491,750	1,750,000	1,515,846	1,750,000
700 - NEW ATHLETICS	428,872	400,000	363,236	400,000
Total for All Funds	99,786,055	102,024,906	96,755,652	100,115,000

MEHLVILLE SCHOOL DISTRICT -EXPENDITURES

	ACTUAL 2007-08	ACTUAL 2008-09	Actual 2009-10	Adjusted Budget 2010-11	Projected 2010-11	Proposed Budget 2011-12
CERTIFIED SALARIES	42,492,586	42,081,827	44,455,240	45,937,000	45,650,000	45,350,000
NON-CERTIFIED SALARIES	13,579,960	13,461,248	14,126,752	14,414,000	14,100,000	13,972,000
TOTAL SALARIES	56,072,546	55,543,075	58,581,992	60,351,000	59,750,000	59,322,000
TEACHER RETIREMENT	5,688,742	5,891,376	6,419,556	6,854,000	6,840,000	7,050,000
NON-TEACHER RETIREMENT	821,680	847,880	930,670	971,000	965,000	1,000,000
SOCIAL SECURITY/MEDICARE	1,616,353	1,603,924	1,697,740	1,761,000	1,750,000	1,725,000
MEDICAL/DENTAL/LIFE	6,290,905	6,250,258	6,205,115	6,550,000	6,475,000	6,550,000
W/C & UNEMPLOYMENT	453,364	512,125	499,443	463,000	470,000	600,000
TOTAL BENEFITS	14,871,044	15,105,563	15,752,524	16,599,000	16,500,000	16,925,000
TUITION	235,874	359,541	319,781	330,000	332,000	375,000
PROFESSIONAL SERVICES	243,601	236,417	228,956	418,000	392,000	367,000
AUDIT	11,725	15,565	11,725	15,000	15,000	15,000
LEGAL	52,897	47,788	71,074	60,000	56,000	50,000
TECHNICAL	651,241	591,286	508,906	607,000	530,000	567,900
PROPERTY/SECURITY	1,824,827	1,734,824	1,857,977	1,671,000	1,600,000	1,571,750
CONTRACTED TRANS	33,049	8,559	49,504	50,000	56,000	55,000
TRAVEL	193,457	191,183	200,876	211,000	151,000	150,000
INSURANCE	708,561	760,659	782,838	668,000	668,000	801,500
OTHER	930,260	890,292	857,499	948,000	850,000	766,850
TOTAL PURCHASED SERV	4,885,492	4,836,114	4,889,136	4,978,000	4,650,000	4,720,000
GENERAL SUPPLIES	1,390,982	1,656,643	1,988,868	1,900,000	1,725,000	1,688,000
TEXTBOOKS	1,071,939	832,211	709,414	724,000	700,000	500,000
PERIODICALS	21,818	188	11,826	14,000	12,000	15,000
FOOD	1,400,705	1,302,699	1,295,474	1,325,000	1,360,000	1,450,000
ENERGY	2,372,786	2,010,943	2,242,941	2,588,000	2,508,000	2,830,000
OTHER/ ACTIVITY/ATHLETICS	3,060,266	3,263,061	3,482,959	3,545,000	3,500,000	3,405,000
TOTAL SUPPLIES	9,318,496	9,065,745	9,731,482	10,096,000	9,805,000	9,888,000
LAND						
BUILDING	450,109	50,065	60,810	98,000	100,000	100,000
BUILDING-PROP P	450,742	506,966	495,650	500,000	350,000	-
EQUIPMENT FOOD SERV	-	-	-	75,000	75,000	200,000
IMPROVEMENT TO SITES	401,718	307,465	578,779	290,000	300,000	200,000
EQUIPMENT-GENERAL	355,591	313,854	215,588	356,000	390,000	299,000
EQUIPMENT-GENERAL-PROP P	230,215	230,240	211,031	230,000	230,000	231,000
EQUIPMENT INSTRUCTIONAL	321,584	111,337	271,326	257,000	270,000	237,000
VEHICLES(EXCL BUSES)	86,799	59,852	29,350	-	-	-
PUPIL TRANS	290,120	290,600	289,668	-	-	-
TOTAL CAPITAL	2,686,878	1,870,379	2,152,202	1,806,000	1,715,000	1,267,000
INTEREST	4,674,370	4,220,898	3,988,821	4,058,000	4,050,000	3,651,707
PRINCIPAL	7,579,344	8,759,980	3,572,084	3,995,000	3,995,000	4,391,162
OTHER	53,049	15,166	5,909	10,000	5,000	5,131
REFINANCING	-	8,964,689	-	-	-	-
TOTAL OTHER	12,306,763	21,960,733	7,566,814	8,063,000	8,050,000	8,048,000
GRAND TOTAL	100,041,219	108,381,609	98,674,150	101,893,000	100,470,000	100,170,000

MEHLVILLE SCHOOL DISTRICT
2011-12 EXPENDITURE BUDGET

Object	2009-2010 Actual	2010-2011 Budget Adjusted	2010-2011 Actual Through May	2011-2012 Budget Proposed
6100 Salaries				
110 - GENERAL FUND	12,747,618	13,074,500	11,792,115	12,616,000
120 - SPECIAL REVENUE FUND	44,455,240	45,936,637	41,513,659	45,350,000
500 - FOOD SERVICE FUND	1,293,962	1,290,000	1,221,961	1,306,000
600 - ACTIVITIES FUND	31,148	0	34,547	0
700 - NEW ATHLETICS	54,023	50,000	44,520	50,000
Total for All Funds	58,581,992	60,351,137	54,606,800	59,322,000
6199 Salaries - Subtotal				
110 - GENERAL FUND	12,747,618	13,074,500	11,792,115	12,616,000
120 - SPECIAL REVENUE FUND	44,455,240	45,936,637	41,513,659	45,250,000
500 - FOOD SERVICE FUND	1,293,962	1,290,000	1,221,961	1,306,000
600 - ACTIVITIES FUND	31,148	0	34,547	0
700 - NEW ATHLETICS	54,023	50,000	44,520	50,000
Total for All Funds	58,581,992	60,351,137	54,606,800	59,222,000
6211 Teacher Retirement				
110 - GENERAL FUND	29,504	0	15,350	0
120 - SPECIAL REVENUE FUND	6,382,806	6,854,000	6,492,609	7,050,000
600 - ACTIVITIES FUND	2,036	0	2,039	0
700 - NEW ATHLETICS	5,211	0	4,366	0
Total for All Funds	6,419,556	6,854,000	6,514,363	7,050,000
6221 Non-teacher Retirement				
110 - GENERAL FUND	863,162	890,000	837,767	920,000
120 - SPECIAL REVENUE FUND	943	0	3,724	0
500 - FOOD SERVICE FUND	66,280	81,000	60,864	80,000
600 - ACTIVITIES FUND	85	0	530	0
700 - NEW ATHLETICS	201	0	234	0
Total for All Funds	930,671	971,000	903,119	1,000,000
6231 OASDI				
110 - GENERAL FUND	752,987	783,500	705,357	775,000
120 - SPECIAL REVENUE FUND	74,828	80,000	62,601	70,000
500 - FOOD SERVICE FUND	78,668	80,000	74,540	80,000
600 - ACTIVITIES FUND	-1,473	0	1,225	0
700 - NEW ATHLETICS	956	0	833	0
Total for All Funds	905,966	943,500	844,556	925,000
6232 Medicare				
110 - GENERAL FUND	178,927	186,000	165,240	185,000
120 - SPECIAL REVENUE FUND	593,195	611,383	582,809	595,000
500 - FOOD SERVICE FUND	18,399	20,000	17,432	20,000
600 - ACTIVITIES FUND	532	0	1,513	0
700 - NEW ATHLETICS	721	0	589	0
Total for All Funds	791,775	817,383	767,584	800,000
6240 - 6270 Employee Insurance				
110 - GENERAL FUND	2,039,651	2,100,000	1,713,157	2,120,000

120 - SPECIAL REVENUE FUND	4,113,963	4,275,000	3,952,483	4,250,000
500 - FOOD SERVICE FUND	169,511	175,000	126,434	180,000
600 - ACTIVITIES FUND	-118,009	0	17,586	0
Total for All Funds	6,205,115	6,550,000	5,809,660	6,550,000
6290 Other Benefits				
110 - GENERAL FUND	176,492	197,000	193,630	215,000
120 - SPECIAL REVENUE FUND	309,604	250,000	254,197	370,000
500 - FOOD SERVICE FUND	13,008	16,000	11,387	15,000
700 - NEW ATHLETICS	339	0	293	0
Total for All Funds	499,443	463,000	459,507	600,000
6299 Employee Benefits - Total				
110 - GENERAL FUND	4,040,723	4,156,500	3,630,501	4,215,000
120 - SPECIAL REVENUE FUND	11,475,339	12,070,383	11,348,423	12,335,000
500 - FOOD SERVICE FUND	345,865	372,000	290,658	375,000
600 - ACTIVITIES FUND	-116,830	0	22,893	0
700 - NEW ATHLETICS	7,428	0	6,315	0
Total for All Funds	15,752,526	16,598,883	15,298,789	16,925,000
6311 Tuition				
110 - GENERAL FUND	319,782	330,000	259,430	375,000
Total for All Funds	319,782	330,000	259,430	375,000
6312-14 Professional Services				
110 - GENERAL FUND	228,956	417,300	313,298	367,000
Total for All Funds	228,956	417,300	313,298	367,000
6315 Audit Services				
110 - GENERAL FUND	11,725	14,525	14,525	15,000
Total for All Funds	11,725	14,525	14,525	15,000
6316, 18 & 19 Technical Services				
110 - GENERAL FUND	484,439	591,170	471,648	555,500
500 - FOOD SERVICE FUND	24,467	16,400	11,514	12,400
Total for All Funds	508,906	607,570	483,162	567,900
6317 Legal Services				
110 - GENERAL FUND	71,074	60,000	50,507	50,000
Total for All Funds	71,074	60,000	50,507	50,000
6330-39 Property Services				
110 - GENERAL FUND	1,803,676	1,633,223	1,167,135	1,544,750
500 - FOOD SERVICE FUND	54,301	38,000	31,901	27,000
Total for All Funds	1,857,977	1,671,223	1,199,036	1,571,750
6341 Contracted Transportation To And From School				
110 - GENERAL FUND	49,504	50,000	50,186	55,000
Total for All Funds	49,504	50,000	50,186	55,000
6343 -49 Travel				
110 - GENERAL FUND	199,573	208,182	134,612	148,000
500 - FOOD SERVICE FUND	1,303	2,500	3,641	2,000
Total for All Funds	200,876	210,682	138,252	150,000

6351 Property Insurance				
110 - GENERAL FUND	394,795	326,700	323,940	400,000
Total for All Funds	394,795	326,700	323,940	400,000
6352 Liability Insurance				
110 - GENERAL FUND	386,362	340,000	339,757	400,000
Total for All Funds	386,362	340,000	339,757	400,000
6353 Fidelity Premium				
110 - GENERAL FUND	1,681	1,500	1,340	1,500
Total for All Funds	1,681	1,500	1,340	1,500
6360 -90 Other Purchased Services & Prior Year Adj				
110 - GENERAL FUND	846,355	943,649	759,073	762,250
120 - SPECIAL REVENUE FUND	6,949	0	0	0
500 - FOOD SERVICE FUND	4,196	4,550	3,967	4,600
Total for All Funds	857,499	948,199	763,039	766,850
6399 Purchased Services - Total				
110 - GENERAL FUND	4,797,920	4,916,249	3,885,453	4,674,000
120 - SPECIAL REVENUE FUND	6,949	0	0	0
500 - FOOD SERVICE FUND	84,266	61,450	51,023	46,000
Total for All Funds	4,889,135	4,977,699	3,936,475	4,720,000
6410 General Supplies				
110 - GENERAL FUND	1,960,462	1,869,923	1,570,120	1,663,000
500 - FOOD SERVICE FUND	28,406	30,000	24,585	25,000
Total for All Funds	1,988,868	1,899,923	1,594,706	1,688,000
6430 Regular Textbook				
110 - GENERAL FUND	647,311	598,500	424,620	400,000
Total for All Funds	647,311	598,500	424,620	400,000
6440 Library Books				
110 - GENERAL FUND	62,104	125,000	118,414	100,000
Total for All Funds	62,104	125,000	118,414	100,000
6450 Periodicals				
110 - GENERAL FUND	11,826	15,000	11,990	15,000
Total for All Funds	11,826	15,000	11,990	15,000
6471 Food Service Food Only				
500 - FOOD SERVICE FUND	1,295,474	1,325,000	1,343,988	1,450,000
Total for All Funds	1,295,474	1,325,000	1,343,988	1,450,000
6480 Energy Supplies/Service				
110 - GENERAL FUND	2,237,970	2,583,000	2,337,073	2,822,000
500 - FOOD SERVICE FUND	4,972	5,000	5,613	8,000
Total for All Funds	2,242,942	2,588,000	2,342,686	2,830,000
6490 Other Supplies				
110 - GENERAL FUND	1,561,090	1,409,842	1,002,372	1,275,000
500 - FOOD SERVICE FUND	25,593	35,000	24,630	30,000
600 - ACTIVITIES FUND	1,497,625	1,750,000	1,256,840	1,750,000
700 - NEW ATHLETICS	398,650	350,000	283,624	350,000

Total for All Funds	3,482,957	3,544,842	2,567,466	3,405,000
6499 Supplies - Total				
110 - GENERAL FUND	6,480,763	6,601,265	5,464,589	6,275,000
500 - FOOD SERVICE FUND	1,354,444	1,395,000	1,398,817	1,513,000
600 - ACTIVITIES FUND	1,497,625	1,750,000	1,256,840	1,750,000
700 - NEW ATHLETICS	398,650	350,000	283,624	350,000
Total for All Funds	9,731,482	10,096,265	8,403,869	9,888,000
6520 Buildings				
410 - CAPITAL PROJECTS FUND	60,810	98,000	105,494	100,000
450 - COP	495,650	500,000	340,713	0
Total for All Funds	556,460	598,000	446,207	100,000
6530 Improvement To Sites				
410 - CAPITAL PROJECTS FUND	578,779	290,000	143,726	200,000
Total for All Funds	578,779	290,000	143,726	200,000
6541 Equipment - General				
410 - CAPITAL PROJECTS FUND	215,588	356,313	246,068	299,000
450 - COP	211,031	230,000	210,975	231,000
500 - FOOD SERVICE FUND	0	75,000	0	200,000
Total for All Funds	426,619	661,313	457,043	730,000
6542 Equipment - Instructional Apparatus				
410 - CAPITAL PROJECTS FUND	271,326	256,821	183,185	237,000
Total for All Funds	271,326	256,821	183,185	237,000
6551 Vehicles (Except School Buses)				
410 - CAPITAL PROJECTS FUND	29,350	0	0	0
Total for All Funds	29,350	0	0	0
6552 School Buses				
410 - CAPITAL PROJECTS FUND	289,668	0	0	0
Total for All Funds	289,668	0	0	0
6599 Capital Outlay - Total				
410 - CAPITAL PROJECTS FUND	1,445,521	1,001,134	678,472	836,000
450 - COP	706,681	730,000	551,689	231,000
500 - FOOD SERVICE FUND	0	75,000	0	200,000
Total for All Funds	2,152,202	1,806,134	1,230,161	1,267,000
6610 Principal (Exclude Debt Service Fund)				
300 - DEBT SERVICE FUND	395,000	430,000	430,000	435,000
410 - CAPITAL PROJECTS FUND	222,084	255,333	105,254	266,162
450 - COP	2,955,000	3,310,000	3,310,000	3,690,000
Total for All Funds	3,572,084	3,995,333	3,845,254	4,391,162
6620 Interest (Exclude Debt Service Fund) (1)				
110 - GENERAL FUND	1,358	2,000	0	0
120 - SPECIAL REVENUE FUND	6,269	8,000	2,950	4,000
300 - DEBT SERVICE FUND	87,546	122,254	122,254	113,869
410 - CAPITAL PROJECTS FUND	92,473	82,084	38,695	71,838
450 - COP	3,801,175	3,843,329	3,842,991	3,462,000
Total for All Funds	3,988,821	4,057,667	4,006,890	3,651,707

6630 Other (Fin, Fees, Etc - Exclude Debt Service Fund)

110 - GENERAL FUND	2,176	1,500	0	0
120 - SPECIAL REVENUE FUND	2,176	3,500	3,500	4,000
300 - DEBT SERVICE FUND	1,557	5,000	496	1,131
Total for All Funds	5,910	10,000	3,996	5,131

6699 Other Objects - Total

110 - GENERAL FUND	3,534	3,500	0	0
120 - SPECIAL REVENUE FUND	8,445	11,500	6,450	8,000
300 - DEBT SERVICE FUND	484,103	557,254	552,750	550,000
410 - CAPITAL PROJECTS FUND	314,557	337,417	143,949	338,000
450 - COP	6,756,175	7,153,329	7,152,991	7,152,000
Total for All Funds	7,566,814	8,063,000	7,856,140	8,048,000

9999 Grand Total

110 - GENERAL FUND	28,070,559	28,752,014	24,772,657	27,780,000
120 - SPECIAL REVENUE FUND	55,945,973	58,018,520	52,868,531	57,693,000
300 - DEBT SERVICE FUND	484,103	557,254	552,750	550,000
410 - CAPITAL PROJECTS FUND	1,760,078	1,338,551	822,421	1,174,000
450 - COP	7,462,856	7,883,329	7,704,680	7,383,000
500 - FOOD SERVICE FUND	3,078,538	3,193,450	2,962,459	3,440,000
600 - ACTIVITIES FUND	1,411,943	1,750,000	1,314,280	1,750,000
700 - NEW ATHLETICS	460,101	400,000	334,458	400,000
Total for All Funds	98,674,151	101,893,118	91,332,235	100,170,000

MEHLVILLE SCHOOL DISTRICT
ADJUSTED TAX LEVY RATE HISTORY

BY FUND	YEAR	TOTAL	TEACHERS	GENERAL	CAPITAL	DEBT SERVICE
	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 Recoup	3.5763	1.9973	1.1089	0.4401	0.0300
	2011-12 Est	3.6198	2.0218	1.1225	0.4425	0.0330

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	Blended	RESIDENTIAL	COMMERCIAL	AGRICULTURAL	PER PROPERTY	Rates include following amounts for Debt Service
2003	3.8750	3.8229	3.9681	4.0900	3.9903	0.3400
2004	3.9520	3.9009	4.1300	4.1300	4.0037	0.3800
2005	3.6531	3.5893	3.6112	4.0900	3.9678	0.3400
2006	3.6443	3.5755	3.6049	4.0900	3.9648	0.3400
2007	3.2731	3.1414	3.2552	4.0900	3.9648	0.3400
2008	3.2804	3.1467	3.2745	4.0880	3.9628	0.3380
2009	3.4282	3.4522	2.8935	2.9289	3.9648	0.0300
2010 ***	3.5763	3.5470	3.3947	4.0900	3.9648	0.0300
2011 EST	3.6198	3.6490	3.2400	4.0930	3.9678	0.0330
*** Recoupment of	0.0440	0.0123	0.2013	0	0	

MEHLVILLE SCHOOL DISTRICT
HISTORY OF ASSESSED VALUATION AND TAX COLLECTIONS

Fiscal year	ASSESSED VALUATION	Current Collections	%	Blended Rate
Estimated 2012	\$ 1,712,260,260	\$ 60,000,000 Budget	3.5041%	3.6198
2011	\$ 1,752,509,630	\$ 60,000,000 Est	3.4237%	3.5763
2010	\$ 1,777,204,260	\$ 59,845,052	3.3674%	3.4282
2009	\$ 1,886,929,220	\$ 59,846,886	3.1717%	3.2804
2008	\$ 1,864,499,580	\$ 59,192,589	3.1747%	3.2731
2007	\$ 1,594,199,840	\$ 55,983,117	3.5117%	3.6443
2006	\$ 1,559,276,600	\$ 55,279,811	3.5452%	3.6531

ASSESSED VALUATION: Represents value as of December 31 of the prior year

TAXES COLLECTED: Represents Current tax receipts for each fiscal year. Estimated recoupment of \$765,000 in fiscal 2011 has been shown in 2010 as that is the proper year for comparative purposes.

Mehlville School District

2010 Tax Rates by Class by Fund(Excludes Recoupment)

	Residential	Agricultural	Commercial	Personal Property	Blended Rate
Incidental	1.0959	1.2696	0.9892	1.2304	1.0951
Teachers	1.9739	2.2866	1.7816	2.2161	1.9725
Capital Projects	0.4349	0.5038	0.3926	0.4883	0.4347
Sub-Total	3.5047	4.0600	3.1634	3.9348	3.5023
Maximum Authorized	3.7500	4.0600	3.7500	3.9348	N/A
Debt Service	0.0300	0.0300	0.0300	0.0300	0.0300
Total	3.5347	4.0900	3.1934	3.9648	3.5323
Ceiling	3.5347	4.0900	3.1934	3.9648	3.5323
Recoupment	0.0123		0.2013		

2011 ESTIMATED Tax Rates by Class by Fund

Incidental	1.1318	1.2708	1.0038	1.2316	1.1225
Teachers	2.0383	2.2886	1.8078	2.2180	2.0218
Capital Projects	0.4459	0.5006	0.3954	0.4852	0.4425
Sub-Total	3.6160	4.0600	3.2070	3.9348	3.5868
Maximum Authorized	3.7500	4.0600	3.7500	3.9348	N/A
Debt Service	0.0330	0.0330	0.0330	0.0330	0.0330
Total	3.6490	4.0930	3.2400	3.9678	3.6198
Ceiling	3.6490	4.0930	3.2400	3.9678	3.6198