

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 2671-02
Bill No.: HB 1272
Subject: Education, Elementary and Secondary: Elementary and Secondary Education
Department; Department of Revenue; St Louis
Type: Original
Date: April 13, 2007

Bill Summary: Establishes a tax credit for contributions made for the benefit of extended day child care programs in the metropolitan school district; Requires a teacher assessment program to be developed by DES; changes provisions regarding school board elections in metropolitan school districts; Creates the "Metropolitan School District Improvement Act"; Subsidized child care for metropolitan school district.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
General Revenue	(\$93,789,050 to Unknown)	(\$93,789,050 to Unknown)	(\$93,789,050 to Unknown)
Total Estimated Net Effect on General Revenue Fund	(\$93,789,050 to Unknown)	(\$93,789,050 to Unknown)	(\$93,789,050 to Unknown)

Numbers within parentheses: () indicate costs or losses. This fiscal note contains 16 pages.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Extended Day Care Fund *	\$0	\$0	\$0
Metropolitan School District Improvement Fund **	\$0	\$0	\$0
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

* Offsetting Income and Costs are \$0 to (\$2,000,000) annually.

** Offsetting Transfers In and Disbursements are (\$11,600,000 to Unknown) annually.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
General Revenue	1 FTE	1 FTE	1 FTE
Total Estimated Net Effect on FTE	1 FTE	1 FTE	1 FTE

☒ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of Administration - Division of Budget and Planning** state there will be no added cost to their agency as a result of this proposed legislation.

Officials from the **Office of State Treasurer** state there will be no fiscal impact to they agency.

Officials from the **Office of Secretary of State (SOS)** assume many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact to the SOS office for Administrative Rules is less than \$2,500. The SOS recognizes this is a small amount and does not expect additional funding would be required to meet these costs. However, SOS also recognizes that many such bills may be passed in a given year and that collectively the costs may be in excess of what the SOS can sustain with their core budget. Any additional required funding would be handled through the budget process.

\$135.099 and 167.296

Officials from the **Department of Economic Development** state there will be no fiscal impact to their agency since the tax credit is administered by the Department of Elementary and Secondary Education and the Department of Revenue.

According to officials from the **Office of Administration - Division of Budget and Planning**, the cumulative amount of tax credits claimed in any one fiscal year shall not exceed \$2 million. Therefore, general and total state revenues may be reduced by this amount annually.

ASSUMPTION (continued)

LMD:LR:OD (12/02)

According to officials from the **Department of Insurance, Finance, and Professional Regulation (DIFP)**, tax credits taken by Insurance companies decrease the amount of premium tax received by the state. Premium tax is split between General Revenue and the County School Funds.

It is unknown how many insurance companies will choose to participate in this program and take advantage of the tax credits. DIFP cannot estimate how much would be lost in premium tax revenue as a result of tax credits. Credits cannot exceed total tax liability. Premium tax revenue is split 50/50 between General Revenue and County Foreign Insurance Fund except for domestic Stock Property and Casualty Companies who pay premium tax to the County Stock Fund. The County Foreign Insurance Fund is later distributed to school districts through out the state. County Stock Funds are later distributed to the school district and county treasurer of the county in which the principal office of the insurer is located. It is unknown how each of these funds may be impacted by this tax credit each year.

DIFP will require minimal contract computer programming to add this new tax credit to the premium tax database and can do so under existing appropriation; However, should multiple bills pass that would require additional updates to the premium tax database, DIFP may need to request more expense and equipment appropriation through the budget process.

Officials from the **Department of Revenue** assume Personal Tax would require 1 Tax Processing Technician I for every 6,000 credits claimed.

Oversight has, for fiscal note purposes only, adjusted the starting salary for the additional position to correspond to the second step above minimum for comparable positions in the state's merit system pay grid. This decision reflects a study of actual starting salaries for new state employees for a six month period and the policy of the Oversight Subcommittee of the Joint Committee on Legislative Research. Oversight has also adjusted equipment and expense amounts in accordance with OA budget guidelines. **Oversight** assumes that one additional employee could be accommodated in existing office space. If unanticipated additional costs are incurred or if multiple proposals are enacted which increase the DOR workload, resources could be requested through the budget process.

Office of Administration Information Technology (ITSD DOR) estimates the IT portion of this request can be accomplished within existing resources, however; if priorities shift, additional FTE/overtime would be needed to implement. Office of Administration Information

ASSUMPTION (continued)

Technology (ITSD DOR) estimates that this legislation could be implemented utilizing 5 existing CIT III for 2 months and an additional 2 CIT III for 1 month at a rate of \$50,232.

Oversight will range the fiscal impact of the new tax credit program from \$0 (no taxpayers taking advantage of the tax credit) to the annual cap of \$2,000,000. This tax credit is for tax years beginning on or after January 1, 2008; therefore, there could be a reduction in revenue collections in FY 2009. **Oversight** has shown the full cost of the tax credits in the General Revenue Fund, although the tax credits could be used by insurance companies and result in fiscal impact to other state and local funds.

§161.660 and §162.1162

This section requires DES to develop a teacher assessment program for use by all districts within the state. Although the proposed legislation says, "...the Praxis examination, the National Teacher Examination or other existing assessment tools could be used...", the Praxis II Content Knowledge assessment is already required for initial teacher certification, and the NTE no longer exists (replaced by the Praxis). DESE assumes two options:

Option One

Develop a comprehensive assessment for each area of certification. The cost of this option would be at least \$300,000 per test X 30 areas = \$9,000,000 to develop the tests. Administrative costs per year would be at least \$600 per teacher X 66,000 teachers = \$39,600,000. Cost to each teacher for the test would be at least \$300 X 66,000 teachers = \$19,800,000. Total estimated startup costs = \$68,400,000. Estimated continuing costs would be at least \$900 X 5,000 new teachers per year = \$4,500,000.

Option Two

Adopt the Praxis III Classroom Performance Assessment along with the Praxis II Content Knowledge Assessment. The Praxis II costs each individual about \$115. Education Testing Services scores these assessments. According to the states already using the Praxis III, the cost to the individual is about \$400. Thus the combined cost for individuals for the first year would be \$515 X 66,000 teachers = \$33,990,000. Each year thereafter the estimated cost for individuals would be \$2,575,000. Administrative costs per year would be at least \$600 per teacher X 66,000 teachers = \$39,600,000 and at least \$3,000,000 each year thereafter. Total estimated startup costs = \$73,590,000. Estimated continuing costs would be at least \$5,575,000 per year.

ASSUMPTION (continued)

These figures do not include the cost of test preparation materials for individuals or the costs for the training of Praxis III assessors (about \$10,000 per training session of 30 individuals). These figures also do not include the cost of data collection, analysis, and reporting by the state.

Oversight assumes the proposed legislation requires an assessment of a teacher's competency in their subject area and permits the use of the Praxis Examination, which is already being used for new teachers. The Praxis II assessments measure content knowledge, general pedagogical knowledge and content-specific pedagogical knowledge. There may be additional administrative costs for using the assessment program for all teachers statewide; however, **Oversight** assumes those costs would not be substantial. **Oversight** assumes any further assessment development costs would be the responsibility of DES while the actual testing costs would be paid by the teachers or the districts.

Officials from the **Department of Social Services - Division of Youth Services (DOS-DYS)** assume an unknown fiscal impact of this proposed legislation. The rules DES may develop to assess teacher competency could incur costs. Until such rules are in place, the effect of this provision on DOS-DYS cannot be determined.

METROPOLITAN SCHOOL DISTRICT IMPROVEMENT ACT -- §162.1150 to §162.1168

§162.1153

According to the **Department of Elementary and Secondary Education (DES)**, there are a total of 864 teachers in the St. Louis City school district in the areas of math, science, special education, and English as a second language. Therefore the cost of this section results in a range which can be computed as follows:

864	teachers	x	\$3,000	=	\$2,592,000
864	teachers	x	\$5,000	=	\$4,320,000

ASSUMPTION (continued)

Oversight assumes the proposal provides for an increase only in starting salaries. Based on data from the DESE website, in FY 2006 there were 409 first year instructors. Assuming 28% of the total classroom instructors teach in the above areas and applying that to the first year instructors, **Oversight** assumes, for fiscal note purposes only, that the enhanced starting salary would apply to 115 teachers per year:

115	teachers	x	\$3,000	=	\$345,000
115	teachers	x	\$5,000	=	\$575,000

No provision is actually made for those teachers who are willing to submit to assessment in exchange for agreed upon salary increases and modification. **Oversight** assumes those increases would be subject to budget restraints within the district.

§162.1156

DES officials state there are 102 schools in the St. Louis City school district; therefore, the top ten percent would amount to ten schools. Assuming one principal and one assistant principal per the top ten schools, there would be a one-time impact of \$35,000 for the bonuses and a \$20,000 impact for the one-time stipend for textbooks or other educational materials.

Per the proposal, each employee of the school will receive \$500, except the principal, assistant principal, and every teacher. Core data does not maintain the number of all employees of a school or school district (secretaries, custodians, cooks, etc.). Therefore, DES can not calculate how many employees will be eligible to receive the \$500 one-time bonus.

§162.1159

According to DES officials, CTB McGraw Hill currently works with the St. Louis City school district on benchmark assessments. The program is referred to as Acuity. This proposal would make it the state's responsibility to pay for this assessment. The estimated cost is \$18 per student per year. The 2006 Fall Enrollment from the Report of Public Schools is 39,554 for an annual impact of \$711,972. This cost represents an "off-the-shelf" assessment; if there is to be customization, there would be added costs.

Oversight assumes this cost is already in place. Funding would only be required for remedial tutoring.

ASSUMPTION (continued)

§162.1165

DES state the fiscal impact is difficult to estimate due to the following unknowns:

- 1) Number and type of discipline problems;
- 2) Age of potential students that would need to be placed in the alternative school;
- 3) Lack of good information on any average per student cost to start an alternative school; and,
- 4) Lack of information on specialized salaries for teachers and other faculty that are specifically trained to work with the needs of students in this type of setting.

According to the Discipline Incidents Report for St. Louis City in the Annual Report of School Data, there were 2,224 students removed from their regular classroom during 2006. This is a total of all in-school suspensions, out of school suspensions, and expulsions. This could be a duplicated count. All 2,224 were listed under the "Other" category for type of offense. The usual ratio of students to teachers is 10 to 1, so 223 alternative locations would be needed. This number could increase because schools would not put a younger child in the same room with an older student or less involved students in the same room with students needing more supervision. Based on an average cost of \$5,000 per student, the total cost equals \$11,120,000.

Officials from the **Department of Mental Health (DMH)** anticipate their agency will be able to provide evaluations with existing staff and administrative agents. DMH assumes the school district would be responsible for the funding to meet the needs of the students.

Officials from the **Department of Social Services - Children's Division (DOS-CD)** assume the proposed legislation in this section may impact the Children's Division. The proposal states that "The school district shall work with the Departments of Mental Health and Social Services to evaluate students attending an alternative educational school in order to determine the specific need of each student." Currently the Children's Division only has educational input on children who have been placed in the custody of the Division by the juvenile court. DOS-CD assumes they could be mandated to assist in making educational decisions on children who are not in the custody of the Division. The Division does not have such expertise, therefore would need to contract for such evaluation services and consultation. The cost of such a contract is unknown, but would be less than \$100,000.

ASSUMPTION (continued)

§162.1168

According to DES, the Missouri Preschool Program Guideline Packet breaks the number of children down by three and four year olds by school district. According to that information, St. Louis City has 12,573 in this age group. From the District's Demographic Information on the DESE website, 88% of their students are eligible for free and reduced lunch. Therefore 11,064 students would be eligible for services. According to the Missouri Preschool Program, St. Louis City maintains a ratio of 20 students to one teacher. This will result in the need for 554 new classrooms. Assuming start-up costs of \$150,000 per classroom, the cost the first year totals \$83,100,000.

Oversight assumes, based on information from the University of Missouri, the estimated weekly cost for children with low incomes and not already in licensed care is \$324,390; the annual cost, based on 50 weeks for full-day care is \$16,219,500. This amount is net of amounts already paid by the Department of Social Services.

Officials from the **Department of Social Services - Children's Division (DOS-CD)** state this section should not directly affect Children's Division as the wording in the legislation refers to DESE in all statements. DOS-CD provides child care subsidies to many preschool and school age child care programs. These are provided both through the regular child care subsidy program for low income families and through contracts with LINC and ARCHS, the Caring Communities Partnerships in Kansas City and St. Louis. To provide after extended day school age child care services in the Kansas City and St. Louis public school districts, DOS-CD would need to coordinate with DESE to ensure that they are not duplicating services.

Oversight assumes expenses attributed to the Metropolitan School District Improvement Act will be paid out of the Metropolitan School District Improvement Fund. Funding sources are not identified; therefore, **Oversight** assumes funding will be appropriated through General Revenue.

§167.029

Officials from the **Department of Corrections (DOC)** state that Missouri Vocational Enterprises (MVE) within DOC would be making uniforms as outlined in the parameters of this proposal. MVE utilizes a revolving funds account and would recover any expense outlay due to passage of this proposal.

ASSUMPTION (continued)

§162.627

DES officials state the practice of multi-year teacher - student grouping is currently being used within some schools within the state; however, there is no way to estimate the cost of this proposed legislation because the certification of each teacher would have to be reviewed to determine if additional staff or additional course work would be required. Generally, there is no need for additional requirements regarding new staff; a shuffling of staff might achieve the desired outcome. However, without knowing all of the certifications, there is no way to determine the cost.

§171.031

According to officials from the Department of Elementary and Secondary Education, this portion of the proposal would add 27 days and 2 hours per day to the current school calendar per the Annual Report of School Data for Maximum Calendar Days and Hours for 2006 on the DES website. Also, from the Finance Report, \$389,561,709 is the total current expenditure for 2006. 33.39 percent of this figure is state revenue which would increase with the days and hours. Local revenue accounts for 51.31% and Federal is 15.30% of that figure. These two figures do not increase with ADA.

Currently, the number of hours is 1,150.50 (177 days x 6.5 hours per day). State revenue only for 2006 is \$130,074,655 (\$389,561,709 x .3339 rounded). Per hour cost is \$113,059.23 (\$130,074,655/1,150.50).

The number of hours per this proposal is 1,734 (204 days x 8.5 hours per day). Total cost under new system is \$196,055,705 (\$113,059.23 x 1,734 rounded). Additional cost under the new system is \$65,970,050 (\$196,055,705 - \$130,074,655).

Officials from the St Louis Public School District and the St Louis City Board of Elections did not respond to requests for fiscal note input.

<u>FISCAL IMPACT - State Government</u>	FY 2008 (10 Mo.)	FY 2009	FY 2010
GENERAL REVENUE			
<u>Loss</u> - Income loss from tax credit for contribution to after school programs (§135.099)	\$0	\$0 to (\$2,000,000)	\$0 to (\$2,000,000)
<u>Cost</u> - DOR - Tax Credit for extended day care in metropolitan school district (§135.099)			
Personal Service (1.0 FTE)	\$0	(\$22,026)	(\$22,686)
Fringe Benefits	\$0	(\$9,704)	(\$9,996)
Expense and Equipment	<u>\$0</u>	<u>(\$518)</u>	<u>(\$534)</u>
Total	\$0	(\$32,248)	(\$33,216)
<u>Cost</u> - Additional State Aid for extended school schedule (§171.031)	(\$65,970,050)	(\$65,970,050)	(\$65,970,050)
<u>Cost</u> - Funds for increased starting teacher salaries in certain subject areas in the metropolitan school district (§162.1153)	(\$345,000 to \$575,000)	(\$345,000 to \$575,000)	(\$345,000 to \$575,000)
<u>Cost</u> - School performance bonuses and stipends (§162.1156)	(\$55,000 to Unknown)	(\$55,000 to Unknown)	(\$55,000 to Unknown)
<u>Cost</u> - Remedial tutoring (§162.1159)	(Unknown)	(Unknown)	(Unknown)
<u>Cost</u> - Child care subsidy (§162.1168)	(\$16,219,000)	(\$16,219,000)	(\$16,219,000)
<u>Cost</u> - Alternative education school (§162.1165)	<u>(\$11,200,000)</u>	<u>(\$11,200,000)</u>	<u>(\$11,200,000)</u>
ESTIMATED NET EFFECT ON GENERAL REVENUE	<u>(\$93,789,050 to Unknown)</u>	<u>(\$93,789,050 to Unknown)</u>	<u>(\$93,789,050 to Unknown)</u>

Estimated Net FTE Change for General
 Revenue

1 FTE

1 FTE

1 FTE

FISCAL IMPACT - State Government

FY 2008
 (10 Mo.)

FY 2009

FY 2010

EXTENDED DAY CARE FUND

Income - Donations received for which a
 tax credit was issued (§167.296)

\$0

\$0 to
 \$2,000,000

\$0 to
 \$2,000,000

Cost - Grants to provide extended day
 child care programs (§167.296)

\$0

\$0 to
(\$2,000,000)

\$0 to
 (\$2,000,000)

**ESTIMATED NET EFFECT ON
 EXTENDED DAY CARE FUND**

\$0

\$0

\$0

**METROPOLITAN SCHOOL
 DISTRICT IMPROVEMENT FUND**

Transfer In - General Revenue - Funding
 for Metropolitan District Improvement
 (§162.1150 to 162.1168)

\$11,600,000 to
 Unknown

\$11,600,000 to
 Unknown

\$11,600,000 to
 Unknown

Cost - Increased starting salaries
 (§162.1153)

(\$345,000 to
 \$575,000)

(\$345,000 to
 \$575,000)

(\$345,000 to
 \$575,000)

Cost - School performance bonuses and
 stipends (§162.1156)

(\$55,000 to
 Unknown)

(\$55,000 to
 Unknown)

(\$55,000 to
 Unknown)

Cost - Remedial tutoring (§162.1159)

(Unknown)

(Unknown)

(Unknown)

Cost - Alternative education schools
 (§162.1165)

(\$11,200,000)

(\$11,200,000)

(\$11,200,000)

**ESTIMATED NET EFFECT ON
METROPOLITAN DISTRICT
IMPROVEMENT FUND**

	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2008	FY 2009	FY 2010
	(10 Mo.)		
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

This proposed legislation creates the Metropolitan School District Improvement Act. Unless otherwise noted, the provisions of this proposal apply only to the St. Louis public school district.

SCHOOL BOARD ELECTIONS - §162.581, 162.601, 162.611 - Redraws the school district's election subdistricts.

MEGA-LOOPING - §162.626 and 162.627 - Currently, a pilot program for grade grouping exists in selected schools with the school district. This proposal repeals this pilot project and requires grade groups for grades 1st to 3rd, 4th to 6th, 7th to 9th, and 10th to 12th. Groups of students shall maintain the same teacher during each three year period.

PERFORMANCE PAY FOR TEACHERS - §162.1153 - In order to attract and retain qualified teachers in the areas of math, science, special education and English as a second language, the metropolitan school district shall provide an additional \$3,000 to \$5,000 to the starting salary of such teachers. To attract and retain teachers willing to undergo assessment in return for agreed upon salary increases, a teacher and the district may enter into an agreement setting forth the starting salary of the teacher, potential salary increases that the teacher shall receive if the teacher meets certain performance evaluation standards, including peer review and satisfactory test scores by the teacher's students, the ability of the school district to take disciplinary action, including dismissal, if the teacher does not satisfactorily perform, and the consent of the teacher to opt out of the tenure system. Salary increases required by this section shall be paid from the "Metropolitan School District Improvement Fund" which is created.

PERFORMANCE PAY FOR SCHOOLS - §162.1156 - The Department of Elementary and Secondary Education shall annually compile a list of the top ten percent of schools in the district that increase the test scores of their students. The principal of each school in the top ten percent

shall receive a one-time \$2,000 bonus. Each assistant principal shall receive \$1,500 and each employee of the school shall receive \$500. In addition, the school shall receive a one-time stipend of \$2,000 for the purchase of education materials. Moneys from the Metropolitan School

DESCRIPTION (continued)

District Improvement Fund shall be used to pay for the bonuses and stipends.

STUDENT ASSESSMENTS - §162.1159 - Each student in the district shall be assessed every six weeks to determine proficiency in certain core areas. Any student failing to demonstrate proficiency shall be entitled to receive remedial tutoring by the district until such time as the student demonstrates proficiency. The cost of the tutoring shall be paid by the state.

TEACHER ASSESSMENTS - §161.660 and 162.1162 - By July 1, 2008, DES shall develop a teacher assessment program for use by all school districts in the state. Multiple assessments shall be created in order to assess each teacher according to the subject areas taught by the teacher. Beginning August 28, 2008, the metropolitan school district shall require each teacher to be assessed, using the assessments developed by the department, in their subject every five years. Any teacher that fails to demonstrate a minimum level of competency shall be allowed one time over three months to re-take the assessment. A teacher that fails to demonstrate a minimum level of competency after two attempts shall lose status as a permanent employee under the district's tenure system. A teacher that demonstrates a high level of competency shall be excused from assessment for the next five-year period.

ALTERNATIVE EDUCATION - §162.1165 - The metropolitan school district shall establish alternative education schools for students who cannot be adequately served in a traditional classroom setting because of chronic truancy, behavioral problems or development delays. The district shall work with the Departments of Mental Health and Social Services to identify the specific needs of the students and the district shall employ teachers and other personnel with training on addressing the needs of the students. The curriculum of the schools shall stress core academic disciplines, as well as activities designed to enable the student to transition back to the traditional classroom.

EARLY CHILDHOOD EDUCATION - §162.1168 - The state shall fully subsidize child care at a licensed child care facility for every child who qualified for a reduced lunch price lunch federal law beginning at age three until such time as the child enters kindergarten.

SCHOOL UNIFORMS - §167.029 - Currently, the metropolitan school district shall determine whether a school uniform is appropriate at any school in the district. This act requires the school district to adopt a dress code policy requiring students to wear a school uniform. The Department of Corrections shall provide the uniforms to the school district.

CONTRIBUTIONS TO EXTENDED DAY CHILD CARE FUND - §135.099 and §167.296 -
The proposed legislation creates a tax credit for contributions to the fund. Such contributions
DESCRIPTION (continued)

shall only be used for after-school programs in St. Louis. The tax credit shall be equal to 50% of the contribution, but the credit cannot exceed \$50,000 in one year. The credit may be carried forward four years, and the cumulative amount of credits issued in one year shall not exceed \$2 million.

LONGER SCHOOL DAY AND YEAR - §171.031 - This section provides that metropolitan school district shall provide for a minimum term of 204 days and 1089 hours of actual pupil attendance, as well as a minimum school day of 8.5 hours. Currently, all school districts must provide a minimum term of 174 days and 1044 hours of actual pupil attendance and a maximum school day of seven hours.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Elementary and Secondary Education
Department of Mental Health
Department of Revenue
Department of Corrections
 Missouri Vocational Enterprises
Department of Insurance, Finance, and Professional Regulation
Office of Administration
 Division of Budget and Planning
Department of Social Services
 Division of Youth Services
 Children's Division
Office of State Treasurer
Department of Economic Development
Office of Secretary of State
 Administrative Rules Division

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April 13, 2007

NOT RESPONDING

**St Louis Public School District
St Louis City Board of Elections**

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA
Director
April 13, 2007