



**MEHLVILLE SCHOOL DISTRICT**  
**EDUCATIONAL PLAN AND FINAL BUDGET**  
**2024-2025**

**JUNE 30, 2024**

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## BOARD OF EDUCATION

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## CENTRAL OFFICE ADMINISTRATORS

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Dr. Jeff Bresler \_\_\_\_\_ Assistant Superintendent – Secondary

Mr. Marshall Crutcher, CPA \_\_\_\_\_ Chief Financial Officer | Treasurer

Dr. Brian Smith \_\_\_\_\_ Assistant Superintendent – Teaching and Learning

Dr. Chad Dickemper \_\_\_\_\_ Assistant Superintendent – Elementary

Dr. Shannon Pike \_\_\_\_\_ Assistant Superintendent – Human Resources

Mr. Adam Smith \_\_\_\_\_ Assistant Superintendent – Student Service

Mrs. Jessica Pupillo \_\_\_\_\_ Director of Communications and Public Relations

# 2024-2025 ACADEMIC CALENDAR



Student days: 174  
Teacher days: 182

<span style="background-color: #0070C0; color: white; padding: 2px;"> </span> First and Last Day of School	<span style="background-color: #FF0000; color: white; padding: 2px;"> </span> No School - District Closed
<span style="background-color: #FFFF00; color: black; padding: 2px;"> </span> Early Release Day/PD	<span style="background-color: #FFA500; color: black; padding: 2px;"> </span> No School - Teacher Workday
<span style="background-color: #008000; color: white; padding: 2px;"> </span> Professional Development	<span style="background-color: #800080; color: white; padding: 2px;"> </span> Inclement Weather Make Up Day

4 District Closed - Independence Day	July '24							January '25							1-2 No School - Winter Break 3 No School - Teacher Workday 15 Early Release, Early Childhood PM Attend 20 No School - Martin Luther King Jr. Day
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5	6				1	2	3	4	
	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
	28	29	30	31				26	27	28	29	30	31		
TBD New Teacher Orientation 13-15 District Professional Development 16 Teacher Workday 19 First Day of School	August '24							February '25							17 No School - Presidents Day 26 Early Release, Early Childhood PM Attend
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1	2	3						1	
	4	5	6	7	8	9	10	2	3	4	5	6	7	8	
	11	12	13	14	15	16	17	9	10	11	12	13	14	15	
	18	19	20	21	22	23	24	16	17	18	19	20	21	22	
	25	26	27	28	29	30	31	23	24	25	26	27	28		
2 No School - Labor Day 18 Early Release, Early Childhood AM Attend	September '24							March '25							7 End of Third Quarter 10-14 Spring Conferences 17-21 No School - Spring Break 31 No School - District Closed
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
	1	2	3	4	5	6	7							1	
	8	9	10	11	12	13	14	2	3	4	5	6	7	8	
	15	16	17	18	19	20	21	9	10	11	12	13	14	15	
	22	23	24	25	26	27	28	16	17	18	19	20	21	22	
	29	30						23	24	25	26	27	28	29	
								30	31						
16 Early Release, Early Childhood AM Attend 18 End of First Quarter 28 MS Conferences 4 hrs 29 HS Conferences 4 hrs 30 ES Conferences 4 hrs 31 Early Release, Early Childhood AM Attend Conferences 3 hrs 20 mins	October '24							April '25							8 Early Release, Early Childhood PM Attend Election Day 21 No School - District Closed
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4	5			1	2	3	4	5	
	6	7	8	9	10	11	12	6	7	8	9	10	11	12	
	13	14	15	16	17	18	19	13	14	15	16	17	18	19	
	20	21	22	23	24	25	26	20	21	22	23	24	25	26	
	27	28	29	30	31			27	28	29	30				
1 No School - District Closed 4 No School - Professional Development 5 No School - Teacher Workday - Election Day 27-29 No School - Thanksgiving Break	November '24							May '25							23 Last Day of School Early Release, 1/2 Teacher Workday End of Fourth Quarter/Second Semester 26 No School - Memorial Day 27-30 Inclement weather make up days
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1	2					1	2	3	
	3	4	5	6	7	8	9	4	5	6	7	8	9	10	
	10	11	12	13	14	15	16	11	12	13	14	15	16	17	
	17	18	19	20	21	22	23	18	19	20	21	22	23	24	
	24	25	26	27	28	29	30	25	26	27	28	29	30	31	
11 Early Release, Early Childhood AM Attend 20 End of Second Quarter/First Semester 23-31 No School - Winter Break	December '24							June '25							2-3 Inclement weather makeup days 19 No School - Juneteenth  The district may use up to five virtual learning days for inclement weather or other emergency. Should we use all five days, additional inclement weather days will be made up beginning May 27.
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	
	8	9	10	11	12	13	14	8	9	10	11	12	13	14	
	15	16	17	18	19	20	21	15	16	17	18	19	20	21	
	22	23	24	25	26	27	28	22	23	24	25	26	27	28	
	29	30	31					29	30						

# **BUDGET MESSAGE**



## **Mehlville School District**

*Individually Focused. Committed to All.*

June 6, 2024

Board of Education  
Mehlville School District

Dear Members of the Board of Education,

Submitted for your approval is the annual budget for the 2024-25 school year.

This budget was prepared by the Chief Financial Officer based on discussions with every department head, the Cabinet, the Superintendent, the Finance Committee, the Board of Education, and the community.

The budget contains a lot of data. The most important focus is the "Executive Summary" of the Budget Message in section #1. If you want more details without studying the entire document, the next level of focus should be the footnotes on page 1 of the cash flow section, page 1 of the revenue section, and page 1 of the expense section which will give you a comprehensive overview of the budget.

Respectfully submitted,

Marshall Crutcher  
Chief Financial Officer

## **BUDGET MESSAGE FY25 - KEY BUDGET COMPONENTS & ASSUMPTIONS**

### **Introduction**

The budget message discusses key budget assumptions and estimates, cash flow, operating results, revenues, expenses, and forecast comments. **Key points are highlighted in the executive summary section.**

### **EXECUTIVE SUMMARY**

1. **FY25 operating net gain** is zero compared to FY24 forecast operating loss of **<\$.2M>**. Operating funds are at **break-even due to reducing revenue allocated to the Capital Fund** by \$1.2M, otherwise a \$1.2M operating loss would occur (see footnote #2 on page 1 of the Cash Flow section).
2. **FY25 tax collection %**. **Local tax revenue** increased **\$1.8M**, or 1.8% from FY24. \$ .9M of the increase is due to a **collection % of 97.13% in FY25 versus 96.21% forecast for FY24**. The other \$ .9M is due to increased assessed value of personal property and new construction. The lower FY24 collection % is assumed to be due to higher assessed values that led to protested tax more than doubling and **unpaid tax increasing \$.9M**. The **assumption is to budget the normal collection % for FY25 but do not budget for increased delinquent tax collection**. This is a “middle of the road” approach. If \$.9M of FY24 unpaid taxes are collected in FY25 then there will be a **favorable budget variance**. However, if the FY25 collection % continues at lower rates, there will be another **unfavorable budget variance**. It is **uncertain to predict** which direction collections will go.
3. **FY25 and FY26 debt principal repayment and capital funding beyond FY26**. Due to passing Prop E, the voluntary **12 cent reduction** (that offset the 12 cent Prop S bond levy starting FY22) **became permanent** and is embedded in the tax rate (starting FY24). Due to AV increases, it is estimated 9.6 cents debt levy is needed in FY25 for principal and interest. The additional **2.4 cents could be used to prepay principal and reduce \$281K interest expense**. Similar action could be taken in FY26 for additional savings. The debt service portion used for **principal prepayments** (currently estimated at **2.4 cents**) could then be used in conjunction with the **Prop A renewal** (currently **3.2 cents**) for a **no-tax increase in April 2026** (Prop A expires after FY26). This **could produce annual funding of \$1.4M** for restricted use capital funding **similar to current Prop A restrictions**. This amount would fully cover annual funding needed for roof and bus replacement schedules for many years.
4. **FY26 real estate tax freeze**. Beginning FY26 (tax year 2025), it is uncertain how much revenue will decrease from the **real estate tax freeze** for senior citizens. Currently there is **no revenue decrease** in the forecast due to **lack of sufficient data**.
5. **FY26 Prop A renewal**. After FY26, about \$820K annual Prop A revenue will end if it not renewed. Prop A is currently 3.19 cents of tax levy. The Prop A revenue is restricted to be used for roofing and HVAC, however **annual roofing needs average about \$850K annually so the revenue is mostly used for roofing**. The **forecast for FY27 and beyond includes this capital revenue**, but if Prop A is not renewed, revenue must **decrease over \$.8M**.
6. **Capital funding** (excluding food service and ESSER) was **\$9.4M for FY23, \$23.3M for FY24, and \$22.1M for FY25, so funding is still significantly more than FY23**.
7. **Local tax benchmarks**. The estimated tax rate is **\$3.9603**, similar to FY24, which ranks **18<sup>th</sup> lowest** of 22 county districts. AV estimated increase is **1.1%**. CPI is **3.4%**. Collection rate is **97.13%**. One cent of tax levy generates **\$257K revenue**. Finally, any **voluntary rollbacks taken in 2024 cannot be reversed until 2026** (see page 1, footnote #2 in the Revenue section).

8. **Finance dashboard benchmarking** (see cash flow page 5) is DESE data showing how the district ranks among all 22 St. Louis County school districts for FY22 data in key categories. The district **ranked 18<sup>th</sup> in tax rate, 20<sup>th</sup> in operating expense per student** (daily operations), and **21<sup>st</sup> in debt per student** (capital projects for infrastructure).
9. **Cash reserve history.** Historically, reserves are 23.7% (FY14), 21.3% (FY15), 25.0% (FY16), 26.7% (FY17), 28.8% (FY18), 30.3% (FY19), 36.2% (FY20), 35.9% (FY21), 34.3% (FY22), 37.0% (FY23), 33.2% (FY24 forecast), and 32.1% (FY25 budget) (see cash flow page 2).
10. **ESSER funding ceases after FY24.** FY25 19 of 34 ESSER funded interventionists were retained and absorbed into the operating budget, although 19 At Home teachers were eliminated (see page 5 in the Expense section that details staff increases and decreases).
11. **Prop S** bond proceeds of \$37.7M were received FY21. Cost of issuance is \$325K paid in FY21. Over \$22M has been spent on Prop S projects and over \$8M is budgeted for FY25, but this **may significantly fluctuate** based on project timing (see Capital section, pages 1 & 2).
12. **Health insurance** nets almost break-even. Cost increases \$1.1M due to a **6.0%** rate increase January **2024** and a **budgeted increase of 13.0%** for January **2025**, but the General Fund transfer reduces from \$1.3M to \$650K, and net 31 reduced staff reduces \$.4M cost (see page 6 in the Expense section). **However, if current year trends of 21% claims increase does not improve, rate increases may be significantly higher than the budgeted 13.0%.**

### **Key Assumptions & Budget Estimates**

The following are **key assumptions**:

- 174 school day attendance
- Local tax: non-reassessment year, \$3.9603 blended tax rate (\$3.9680 in FY24), 3.4% CPI, 1.1% AV increase, \$2.9M new construction, 97.13% collection rate, and \$257K revenue per one cent tax levy. Tax rates are finalized in September so the budget is an estimate.
- Basic Formula: \$6,760 SAT, 1.092 dollar value modifier, 160 ADA for 2024 summer school, and 9,692 WADA based on estimated FY24 WADA.
- Sales tax: \$1,513 reimbursement per WADA, and 9,799 WADA based on estimated FY24. Unlike the Basic Formula revenue, DESE will not allow optional years of WADA to be used.
- Investment earnings for operating funds is based on about 90% of current year estimates. Arbitrage limitations reduces Prop S interest to net 1.22427% with the remainder set aside as a liability to pay the federal government.
- Health insurance assumes 13.0% district rate increase for January 2025 plus a \$650K transfer from the General Fund to the Insurance Fund. No coverage changes are budgeted. Additionally, there are 19 less At Home staff and 15 less interventionists.
- Gasoline/diesel use of 155,000 gallons at \$3.50 per gallon.
- Electric/heating fuel is estimated to increase 6.7%.

The following are **key estimates** for data that is unavailable until after FY25 begins. Once actual data is available then budget adjustments may occur. Examples are:

- State revenue withholding due to budget shortfalls for basic formula, sales tax, transportation
- Tax levy assessed value that is finalized in September by the county
- Title I, II, and III federal allocation adjustments
- Final FY24 WADA which impacts FY25 sales tax
- New year September enrollment for VICC students
- Unforeseen facility emergencies (HVAC failure, leaking roofs.....)
- Gasoline price fluctuations on 155,000 gallons of fuel
- Negative medical insurance claims experience that could raise medical rates

## **Cash Flow Summary (see section #2)**

### **Operating Funds:**

Operating funds consist of the General Fund #110 plus the Teacher Fund #120. These funds are used for the ongoing daily operations of the district. It is very important to distinguish between operating fund results versus non-operating fund results as they each represent very different meanings.

**Operating gain is net zero in FY25** compared to \$.2M net loss in FY24. See **footnote #2 on page 1 of the Cash Flow section**. It explains that capital funding was reduced \$1.2M by moving the amount to the General Fund **in order to have a break-even FY25 operating fund budget**. This is not significant since FY23 capital funding was \$9.4M (excluding food service and ESSER), FY24 capital funding increased to \$23.3M (excluding food service and ESSER), and FY25 funding is \$22.1M (excluding food service and ESSER). **Capital funding for FY24 and 25 is shown in the Capital section on pages 1 and 2 for total “tax levy revenue/interest” plus total “transfer from General Fund” amounts.** FY25 capital funding is less than FY24 capital funding but still significantly ahead of FY23 capital funding. FY25 capital funding includes allocating \$6M to HVAC reserves as forecast previously.

**The cash reserve % is calculated** by dividing the operating fund end of year cash balance (June 30 balance) by the annual operating fund expense for that same fiscal year. The lowest point of cash balances for the district is early December where cash balances in past years have ranged from 3% to 10% until county tax revenue is finally received.

**Ending cash balance** for operating funds is forecast at \$43.4M for FY24 and budgeted at \$43.4M for FY25. Obviously, **any difference in actual FY24** ending year cash compared to the forecast will **carry over to adjust FY25** budgeted cash.

**Cash reserve % is 32.1% for FY25** budget and **33.2% for FY24** forecast. The previous years of cash reserve % are 37.0% in FY23, 34.3% in FY22, 35.9% in FY21, 36.2% in FY20, 30.3% in FY19, 28.8% in FY18, 26.7% in FY17, 25.0% in FY16, and 21.3% in FY15. The district has maintained healthy cash reserves in recent years. **Having proper cash reserves now enables the district greater flexibility to avoid immediate budget cuts.** For example, during Covid the District faced a preliminary FY21 operating budget deficit of \$6M and never paused to consider cutting education programs since FY20 reserves were 36.2%

### **Non-operating Funds:**

Non-operating funds consist of appropriated general funds, restricted debt funds, and restricted capital funds.

1. Appropriated funds consist of food service (fund #500), student activity (fund #600) and athletics (fund #700). Community donations, student fees, and federal/state reimbursements comprise the revenue sources. The funds are earmarked for specific purposes and do not represent taxpayer money.
2. Restricted debt funds for general obligation bonds (fund #300) and certificates of participation (fund #450), which are known as COP's, are funded by tax levies to pay off debt.
3. The restricted capital fund #410 receives money primarily from a portion of the Classroom Trust state revenue and a portion of the VICC program. This fund is restricted to use for capital disbursements.

The FY25 non-operating loss is \$7.0M due to Prop S capital project spending of funds that were received in FY21. Food service budget is a net loss of \$.9M due to \$.6M capital projects spending but the overall ending fund balance is budgeted to be over \$2.3M. Student activities and athletics activities are budgeted at break-even.

**Debt Service Fund #300** represents Prop S general obligation bonds. \$37.7M bond proceeds were received in FY21 due to the 4/6/21 ballot that passed, authorizing a no tax increase bond. See section #6 for debt payment schedules. Initially, the debt service tax levy required 12 cents annually to pay the scheduled debt payments, and each year the operating fund tax rate was voluntarily reduced 12 cents to fully offset the debt service levy. Due to passing Prop E, the Missouri State Auditor tax schedules permanently reduced the operating fund tax rate by 12 cents in FY23 and this tax rate reduction is embedded within the blended tax rate regardless of the debt service tax levy going forward. Since future Prop S related debt service tax levies will be 12 cents or lower, the embedded 12 cent operating tax reduction will always offset or more than offset the Prop S debt service tax levy.

FY25 debt service tax levy is budgeted at 12 cents, but the required tax levy may be less. Initial estimates calculate the required debt service tax levy at about 9.6 cents, which cannot be confirmed until final assessed values are received from St. Louis County in September. The reason for the drop in the tax rate is due to higher assessed values that now produce more revenue per one cent than before. If this estimate is correct, then there are multiple options.

One option is to simply reduce the debt service tax levy from 12 cents to 9.6 cents to pay the required principal and interest payments.

Another option is to continue to levy the 12 cents and use the additional 2.4 cents levy to prepay G.O. bond principal and save \$281K interest expense. Per L.J. Hart (debt underwriter) and Gilmore & Bell (debt compliance attorney) almost all school districts are choosing this option. The Finance Committee will be consulted with these two options for their input. If the Board chooses option one then no further action is needed. If the Board chooses option two to prepay the principal, then a Defeasance Resolution will be approved by the Board around August timeframe based on preliminary July assessed values. This resolution allows prepaid principal to be paid to an escrow account initially, then will be paid to the lender in March 2026 after the 3/1/26 call date. Similar steps could be taken in August 2025 for another prepayment to the escrow account which is also paid to the lender in March 2026.

If this option is chosen above, the 2.4 cents debt service tax levy is preserved and could possibly be utilized in conjunction with the Prop A renewal in FY26 for a no tax increase. Prop A, currently 3.2 cents, is used for roofing and HVAC costs and amounts to over \$800K per year. This is a temporary tax that ends after 2025-26 school year. If the Prop A 3.2 cents ends after FY26, and if the debt service tax levy is reduced by 2.4 cents after FY26, then about 5.6 cents is available for no-tax-increase funding which currently amounts to \$1,439,000 per year at about \$257K per one cent. Possibilities for utilizing 5.6 cents includes a restricted use capital levy for buses/roofing/HVAC ongoing needs, or generating G.O. bond revenue for further Prop S projects such as a transportation building or other desired Prop S projects not completed, or any other priorities identified by the Board. In any case, it gives flexibility for the district to address needs.

**COP Fund #450** is used to pay certificate of participation debt. Although it is debt, it differs from general obligation bond debt by the mechanics of how tax is levied to pay the debt. All COP debt is paid off and the fund balance is zero.

**Capital Fund #410** revenue and project expenses are shown in section #5. These projects are funded among 5 different sources. Prop S bond proceeds of \$37.7M show the projects using these funds and remaining funds available. Prop R was passed 11/3/2015 and required that \$1,750K be transferred annually from the General Fund to the Capital Fund. Prop A was passed 4/5/2016 for 4 cents initially (which is adjusted annually by the Hancock amendment) and is currently adjusted to 3.19 cents which currently generates over \$800K per year. This revenue must be used for roofing or HVAC projects. This is a 10-year levy that expires after FY26. Finally, FY25 allocates \$6M of capital funding to HVAC reserves which is part of an overall \$33.5M funding plan to replace HVAC without incurring debt and, therefore, save about \$12M of interest expense. FY26 HVAC funding of \$6M and FY27 funding of \$1M will complete this HVAC replacement plan. The remainder of capital funding is in the regular #410 category.

### **Revenue (see section #3)**

Total budgeted revenue is **\$167.6M** in FY25. FY24 forecast revenue is \$164.2M. Thus, FY25 revenue is **up \$3.3M, or 2.0%**, from FY24 revenue. The increase is due to **basic formula / classroom trust increasing \$4.3M** due to increased SAT (state adequacy target), local tax increasing \$1.8M, early childhood increasing \$1.0M, sales tax increasing \$.7M, and transportation increasing \$.5M, while offset by a slight decrease to investment interest and a \$3.9M decrease of ESSER/federal grant funding. However, ESSER and federal grant decreases are offset by expense decreases for a net zero fund balance impact.

There are 36 line items on the revenue financial statements. **Over 85% of revenue is comprised of local tax, sales tax, basic formula / classroom trust, early childhood, and transportation.** The following revenues are key components to the budget. Significant budget assumptions, estimates and facts are highlighted. Amounts are estimates and actual results will vary from the estimates.

#### **1. Local Taxes**

Local taxes represent commercial and residential real estate and personal property taxes that are levied annually in the fall and are due to the county by December 31. Odd calendar years are reassessment years and even calendar years are non-reassessment years. **So, taxes levied this fall are a non-reassessment year.**

Note the difference between **“tax year” versus “fiscal year”**. A “tax year” is based on the calendar year ending December 31. A “fiscal year” is based on the year ending June 30. So “tax year” 2024 is the period of 1/1/2024 – 12/31/2024, while “fiscal year” 2025 is the period of 7/1/2024 – 6/30/2025. So, the fall tax levy in 2024 is in fiscal year 2025.

St. Louis County uses 4 tax rates (residential real estate, commercial real estate, agriculture and personal property) and a blended rate (weighted average of the 4 rates).

- Local tax revenue **budget is \$101.9M, up \$1.8M, or 1.8%** from this year. **\$.9M of the increase is due to a collection % of 97.13% in FY25 versus 96.21% forecast for FY24.** The other \$.9M is due to increased assessed value of personal property and new construction. The FY24 collection % is assumed to be **lower than normal due to higher assessed values** that led to **protested taxes more than doubling** and **unpaid taxes increasing \$.9M.** The

assumption is to budget the **normal collection % for FY25** but **do not budget for increased delinquent tax collection**. This is a “**middle of the road**” approach. If \$.9M of FY24 unpaid taxes are collected in FY25 then there will be a **favorable budget variance**. However, if the FY25 collection % continues at lower rates, there will be another **unfavorable budget variance**. It is **uncertain to predict** which direction collections will go.

- This line item comprises over **60% of the total revenue** budget.
- Key assumptions are 1) **\$3.9603** blended tax rate, 2) **1.1% AV** (assessed value) increase, **\$2.9M** new construction, 3.4% CPI (inflation), **\$104.9M** tax levy of which **97.13%** is collected which is the normal history versus the lower FY24 %.
- The tax rates and tax levy are based on **state auditor calculation schedules**.
- Most tax revenue is recorded to the General/Teacher Fund, except Prop A 3.19 cents is recorded to the Capital Fund, an additional 65 cents are allocated to the Capital Fund, and 12 cents is recorded to the Debt Service Fund to pay off Prop S bonds.
- **1 cent of tax levy equals \$257K** revenue based on a 97.13% collection rate. Initial budgets were based on 3.5% personal property AV growth.
- Tax rates are presented for **board approval at the September tax rate hearing**. Tax rates are required to be **filed with St. Louis County by September 30<sup>th</sup>**.
- **Beginning FY26** (tax year 2025), it is uncertain how much revenue will decrease from the **real estate tax freeze** for senior citizens. Currently there is **no revenue decrease** in the forecast due to **lack of sufficient data**.
- The blended tax rate consists of a **permanent tax rate** budgeted at \$3.9284, and a **temporary Prop A tax rate** budgeted at \$.0319. Prop A was passed for 4 cents but the Hancock amendment will adjust that rate annually based on statutory calculations. **Prop A** is a temporary 10-year tax of 3.19 cents for \$820K annual revenue that **ends after FY26 if not renewed**. It is restricted to be used for roofing and HVAC, however **annual roofing needs average about \$850K annually so the revenue is mostly used for roofing**. The **forecast for FY27 and beyond includes this capital revenue**, but if Prop A is not renewed, revenue must **decrease over \$.8M**.
- The current year blended tax rate is \$3.9680 and **ranks 18th lowest out of 22** total county school districts (based tax year 2023 rates).
- The last 6 **non-reassessment** years have averaged a **1.3% AV** increase, compared to the last 6 **reassessment** years which have averaged a **6.5% AV** increase.
- For tax year 2008 AV totaled \$1.884B. Then the recession hit in 2009 and AV declined 4 out of 5 years. **AV did not reach \$1.884B until tax year 2019, 11 years after the recession**.
- Through FY23, the levy collection % averages **97.11%** the last 3 years, and averages **97.14%** the last 10 years. FY24 budget is **97.13%** but the **forecast is 96.21% discussed above**.

## 2. State Basic Formula/Classroom Trust

- Basic formula/classroom trust revenue budget is \$20.0M, up \$3.8M from FY24.
- These 2 line items comprise about **12% of the total revenue** budget.
- Key assumptions are **\$6,760 SAT** (state adequacy target), **1.092 DVM** (dollar value modifier), **160 ADA** for 2024 summer school, and **9,692 WADA based on FY24 WADA**.

## 3. Proposition “C” Sales Tax

- This is a statewide half cent sales tax and is based on the preceding year WADA.
- Sales tax revenue **budget is \$14.8M, up \$.7M, or 4.9%**.

- Key assumptions are 1) FY24 estimated WADA of 9,799 and 2) **per WADA reimbursement is \$1,513.**
4. Desegregation (VICC)  
Revenue is budgeted to **decrease \$98K**. The maximum reimbursement for VICC students is \$7,000. FY25 student count budget is 118 compared to 155 for FY24. FY24 true up was a revenue decrease of \$77K while FY25 budgeted true-up is a \$42K increase (FY24 actual student count versus FY24 estimated count at the beginning of the year).
  5. Other Local Revenue  
Other revenue consists of building and facility use rental fees, field trip/student activity fees, and E-rate reimbursements for qualifying technology expenses.
  6. State Transportation  
Reimbursements are estimated to **increase \$542K, or 17% based on current year expense trends of filled open positions plus salary increases.**
  7. State - Early Childhood  
The district is reimbursed one year in arrears for this expenditure. Usually, 100% of expenses are reimbursed the following year.
  8. Federal – school lunch and breakfast  
Revenue represents a full 174 day school year.
  9. Federal Programs  
Program grants are updated in September and finalized next January. The budget will be then be adjusted to show the update. Title I funds are used for reading at Bierbaum, Beasley, Forder and Trautwein elementary schools. Title II funds are for teacher professional development. Title III is for limited English proficiency instruction. Title IV is student support and academic enrichment for mental health services and supplies. CTE is for student career and technical education. The Perkins grant helps students prepare for post-secondary institutions.

#### **Expense (see section #4)**

Total budgeted expense is \$174.5M in FY25, up \$9.1M or 5.5% from FY24 forecast primarily due to a \$3.3M increase for salaries/benefits and a \$3.5M increase for capital projects (Prop S). Operating fund expenses increased \$1.8M and debt increased \$.6M.

The following key budget expenses are summarized below.

1. Salaries and benefits  
Total salaries and benefits increase \$3.5M. See pages 5 & 6 of the Expense section for budget details of classified and certified staff salaries and health insurance.
2. Purchased Services & Supplies  
The budget for purchased services and supplies is \$22.6M which is up \$1.8M from the FY24 forecast. See footnote #5 on page 1 of the Expense section for details of the increase.

3. Capital (see section #5)

The capital **budget is \$28.9M** and is detailed in the capital section #5. The capital projects portion is \$26.5M which includes \$6M allocated to the HVAC replacement reserves.

FY25 budget also provides 6 new buses and 5 non-bus vehicles for facilities and IT. Prop R projects will receive the annual \$1,750K funding by transferring funds from the general fund to the capital fund. Projects are still to be partially determined, but currently include roofing and asphalt projects. Prop A projects are for roofing. Prop A provides a ten-year 3.5 cent temporary tax that will sunset after the 2025 tax year. Those funds are targeted to be spent on roofing and HVAC needs.

4. Debt Service (see section #6)

The district had zero expense for COP debt (Certificates of Participation) principal and interest expense in FY23, and the ending year debt balance is zero. There is zero COP debt.

The district passed a ballot on April 6, 2021 that authorized a no tax increase general obligation bond for \$35M with a 12 cent tax levy. The actual proceeds were received June 3, 2021 for a total of \$37,708,737 that included the \$35M plus the related premium. The cost of issuance is \$324,750. The tax levy is budgeted to increase the debt service tax levy by 12 cents in FY24. In FY23, this 12 cent debt service levy was offset by a voluntary 12 cent reduction to the General Fund to net a zero tax increase. This voluntary reduction is now permanently embedded within the tax rate.

FY23 beginning balance debt is \$35.0M, all of which is the bond debt. FY23 principal expense was \$1,450K and interest expense was \$1,050K. FY23 ending balance is \$33.6M. In FY24, the bond debt pays \$1.5M principal and \$1.0M interest. FY24 ending debt balance is \$32.1M.

It is noteworthy that with the passage of the Prop S \$35M bond issue, that **Mehlville still ranks last out of 22 county districts for outstanding debt per student**. The bond is a big boost to the district, but still ranks last in investment in infrastructure.

**Forecast (see section #7)**

See the "Forecast - Summary" footnotes on page 1 in section #7. Forecasts are very general projections that most likely will vary significantly from actual due to changes in government funding, voter approval, student attendance, and property values. This forecast shows FY26 – FY28 projections.

**Supplemental Data (see sections 8 through 11)**

Additional data has been provided to allow for more detailed understanding of district historical data and for future district planning.

**Other**

District enrollment in January 2024 is 10,078 compared to 9,767 in January 2023. VICC student enrollment is 154 in January 2024 compared to 164 in January 2023.

# CASH FLOW

**MEHLVILLE SCHOOL DISTRICT**  
**Budget Overview**  
**FY2025**

	FY24 Forecast	FY25 Budget		Inc(Dec)	%	
Cash Reserve %	33.2%	32.1%		-1.1%	(decrease due to higher expense base)	
Operating Fund Gain(Loss)	\$ (234,000)	\$ -	see Note 2	\$ 234,000	(FY24 loss due to lower tax collection % of 96.21%)	
Non-operating Gain(Loss)	(890,000)	(6,954,000)	see Note 3	(6,064,000)	(difference due to timing of capital projects)	
Total Fund Gain(Loss)	\$ (1,124,000)	\$ (6,954,000)		\$ (5,830,000)		
Revenue	\$ 164,239,000	\$ 167,555,000		\$ 3,316,000	2.0%	Op Fund Inc(Dec) 3,886,000 Non-Op Fund Inc(Dec) (570,000)
						5.0% 10 year avg. per year increase
Expense:						
Salaries	\$ 87,875,000	\$ 90,525,000		\$ 2,650,000	3.0%	
Benefits	28,707,000	29,325,000		618,000	2.2%	
Services/Supplies	20,812,000	22,602,000		1,790,000	8.6%	
Sub-total	137,394,000	142,452,000		5,058,000	3.7%	
Capital	25,463,000	28,945,000		3,482,000	13.7%	Op Fund Inc(Dec) 4,752,000 Non-Op Fund Inc(Dec) 4,394,000
Debt	2,506,000	3,112,000		606,000	24.2%	
Total Expense	\$ 165,363,000	\$ 174,509,000		\$ 9,146,000	5.5%	
						6.0% 10 year avg. per year increase
						see Note 1

Rank out of 22				
<b>see Note 1</b>	<u>Finance Dashboard</u>	<u>STL County Districts</u>	<u>Description</u>	
	Tax Rate 2023	\$ 3.9680	18th	Taxes provide over 60% of total district revenue
	Op expense per student FY23	\$ 11,489	20th	Represents operating spending for student education
	Debt per student FY23	\$ 3,713	21st	Represents debt financing for infrastructure spending

**Summary Notes and Assumptions**

**Note 1: The 10 year average per year expenses have increased 6.0% compared to revenue increasing 5.0%. The revenue gains were made possible through the Prop R 49 cent increase and Prop A 4 cent temporary increase, both in FY17, plus the Prop S \$35M bond in FY21, and Prop E 31 cent increase for FY24. The district ranked 22nd in tax rate before Prop E, and now ranks 18th. The district ranks 20th in operating spending per student, and 21st in debt per student.**

**Note 2: FY24 net operating loss forecast is <\$2M> compared to break-even for FY25. FY24 loss is due to a tax collection % of 96.21% versus the normal 97.13% history. It is assumed the lower collection rate is due to higher assessed values and higher tax bills. Per below, the tax levy/transfers portion of capital funding decreases \$1.2M in FY25 due to decreasing the capital fund levy and increasing the general fund levy in order to have a break even operating budget. Each year it is anticipated that capital fund levy will decrease somewhat in order to maintain break-even operating budgets.**

Capital Fund Revenue	FY24 Forecast	FY25 Budget	Diff
Tax levy/transfers	21,532	20,308	(1,224)
Prop R	1,750	1,750	- (Prop R commitment)
ESSER/Safety Grant	694	-	(694) (Net impact is zero since revenues and expenses offset)
Food Service transfers	766	644	(122) (Food service capital is funded from food service revenues)
Total Capital Fund	24,742	22,702	(2,040)

**Note 3: FY25 non-operating net loss is detailed below:**

Food Service	(875,000)	Deficit is primarily due to \$.6M capital expenses, but overall fund balance is over \$2.3M
Activity Funds	-	
Capital	(6,243,000)	Deficit is due to Prop S projects expense for proceeds received FY21
Debt	164,000	Revenue is based on a 12 cent tax levy and expense is based on debt pay schedules
Total	(6,954,000)	

**Note 4: Fund transfers are budgeted for 1) \$1,750K recurring annual Prop R transfer from General Fund to Capital Fund, 2) food service capital costs transfer from Food Service to Capital Fund, and 3) \$650K transfer from General Fund to Self-insurance. FY24 transfers include \$1.1M from General to Capital Fund HVAC reserve in addition to \$10M already allocated to Capital Fund HVAC reserve by the levy. FY25 budget will place \$6M into the HVAC capital reserve through the levy (see Capital section schedules).**

**Note 5: FY25 budget expense for ESSER is zero. FY24 forecast operating fund expense is \$3.3M plus \$.4M capital. Expenses are reimbursed so net budget impact is zero.**

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Full Year Budget**  
**FY25**

NY Budget 2

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 43,375,300	\$ 4,759,456	\$ 36,233,356	\$ 2,891,119	\$ 87,259,231
Revenue	137,042,000	6,928,000	20,308,000	3,277,000	\$ 167,555,000
Expenditures	135,292,000	7,159,000	28,945,000	3,113,000	\$ 174,509,000
Transfers	(1,750,000)	(644,000)	2,394,000	-	\$ -
Net Gain (Loss)	-	(875,000)	(6,243,000)	164,000	\$ (6,954,000)
End Balance	\$ 43,375,300	\$ 3,884,456	\$ 29,990,356	\$ 3,055,119	\$ 80,305,231

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 41,777,544	\$ 1,597,756	\$ 43,375,300	Operating \$ -
Revenue	49,528,000	87,514,000	137,042,000	Non-Operating (6,954,000)
Expenditures	46,456,000	88,836,000	135,292,000	Total \$ (6,954,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,322,000	(1,322,000)	-	
End Balance	\$ 43,099,544	\$ 275,756	\$ 43,375,300	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,121,326	\$ 1,314,810	\$ 323,320	\$ 4,759,456
Revenue	5,228,000	1,125,000	575,000	6,928,000
Expenditures	5,459,000	1,125,000	575,000	7,159,000
Transfers	(644,000)			(644,000)
Net Gain (Loss)	(875,000)	-	-	(875,000)
End Balance	\$ 2,246,326	\$ 1,314,810	\$ 323,320	\$ 3,884,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,891,119	\$ 2,891,119
Revenue	-	3,277,000	3,277,000
Expenditures	-	3,113,000	3,113,000
Transfers			-
Net Gain (Loss)	-	164,000	164,000
End Balance	\$ -	\$ 3,055,119	\$ 3,055,119

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	32.1%	Forecast		\$ (6,954)	\$ -
6/30/24 Cash Reserve %	33.2%	Budget		\$ (1,124)	\$ (234)
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478

Note 1) Amount is transferred to the Capital Fund for Prop R \$1,750K.

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY24**

Forecast  
Jun-24

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Fund Balance	\$ 43,609,300	\$ 5,642,456	\$ 36,949,356	\$ 2,182,119	\$ 88,383,231
Revenue	133,156,000	6,736,000	21,131,000	3,216,000	\$ 164,239,000
Expenditures	130,540,000	6,853,000	25,463,000	2,507,000	\$ 165,363,000
Transfers	(2,850,000)	(766,000)	3,616,000	-	\$ -
Net Gain (Loss)	(234,000)	(883,000)	(716,000)	709,000	\$ (1,124,000)
End Fund Balance	\$ 43,375,300	\$ 4,759,456	\$ 36,233,356	\$ 2,891,119	\$ 87,259,231

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 40,872,544	\$ 2,736,756	\$ 43,609,300	Operating \$ (234,000)
Revenue	47,360,000	85,796,000	133,156,000	Non-Operating (890,000)
Expenditures	43,605,000	86,935,000	130,540,000	Total \$ (1,124,000)
Transfers	(2,850,000)		(2,850,000)	
Net Gain (Loss)	905,000	(1,139,000)	(234,000)	
End Fund Balance	\$ 41,777,544	\$ 1,597,756	\$ 43,375,300	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 4,029,326	\$ 1,389,810	\$ 223,320	\$ 5,642,456
Revenue	5,211,000	1,025,000	500,000	6,736,000
Expenditures	5,353,000	1,100,000	400,000	6,853,000
Transfers	(766,000)			(766,000)
Net Gain (Loss)	(908,000)	(75,000)	100,000	(883,000)
End Fund Balance	\$ 3,121,326	\$ 1,314,810	\$ 323,320	\$ 4,759,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,182,119	\$ 2,182,119
Revenue	-	3,216,000	3,216,000
Expenditures	-	2,507,000	2,507,000
Transfers	-		-
Net Gain (Loss)	-	709,000	709,000
End Fund Balance	\$ -	\$ 2,891,119	\$ 2,891,119

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/24 Cash Reserve %	33.2%	Forecast		\$ (1,124)	\$ (234)
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3%	Actual	2.9%	\$ (2,535)	\$ (1,613)

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,916,200
Excess of Min Required Balance	\$ 39,459,100

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Full Year Adopted Budget**  
**FY2024**

Adopted Budget  
Actual Beginning Cash - see Note 1

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Fund Balances 6-30-23	\$ 43,609,300	\$ 5,642,456	\$ 36,949,356	\$ 2,182,119	\$ 88,383,231
Revenue	133,806,000	6,408,000	20,576,000	3,283,000	\$ 164,073,000
Expenditures	131,733,000	6,498,000	32,557,000	2,508,000	\$ 173,296,000
Transfers	(1,750,000)	(702,000)	2,452,000	-	\$ -
Net Gain (Loss)	323,000	(792,000)	(9,529,000)	775,000	\$ (9,223,000)
Fund Balances 6-30-24	\$ 43,932,300	\$ 4,850,456	\$ 27,420,356	\$ 2,957,119	\$ 79,160,231

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Fund Balances 6-30-23	\$ 40,872,544	\$ 2,736,756	\$ 43,609,300	Operating \$ 323,000
Revenue	47,939,000	85,867,000	133,806,000	Non-Operating (9,546,000)
Expenditures	44,282,000	87,451,000	131,733,000	Total \$ (9,223,000)
Transfers	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,907,000	(1,584,000)	323,000	
Fund Balances 6-30-24	\$ 42,779,544	\$ 1,152,756	\$ 43,932,300	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Fund Balances 6-30-23	\$ 4,029,326	\$ 1,389,810	\$ 223,320	\$ 5,642,456
Revenue	4,908,000	1,100,000	400,000	6,408,000
Expenditures	4,998,000	1,100,000	400,000	6,498,000
Transfers	(702,000)			(702,000)
Net Gain (Loss)	(792,000)	-	-	(792,000)
Fund Balances 6-30-24	\$ 3,237,326	\$ 1,389,810	\$ 223,320	\$ 4,850,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Fund Balances 6-30-23	\$ -	\$ 2,182,119	\$ 2,182,119
Revenue	-	3,283,000	3,283,000
Expenditures	-	2,508,000	2,508,000
Transfers	-		-
Net Gain (Loss)	-	775,000	775,000
Fund Balances 6-30-24	\$ -	\$ 2,957,119	\$ 2,957,119

Cash reserve % of annual exp	June		November	Net Gain/(Loss)	Op Gain (Loss)
6/30/24 Cash Reserve %	33.3%	Budget-Note 1		\$ (9,223)	\$ 323
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3%	Actual	2.9%	\$ (2,535)	\$ (1,613)

Note 1> Actual FY24 beginning cash for operating funds is \$43.9M, up \$2.1M from the \$41.8M adopted budget.

Cash reserve adjusted budget is now 33.3% instead of 31.7% adopted budget.

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,951,990
Excess of Min Required Balance	\$ 39,980,310



## Finance Dashboard

<u>District</u>	<u>Enrollment FY23</u>
1 Rockwood	19,903
2 Parkway	16,821
3 Hazelwood	15,665
4 <b>Mehlville</b>	<b>9,815</b>
5 Ferguson-Florissant	9,072
6 Lindbergh	7,143
7 Ritenour	6,215
8 Pattonville	5,959
9 Kirkwood	5,875
10 Riverview Gardens	5,146
11 Ladue	4,216
12 Webster Groves	4,209
13 Normandy	2,792
14 Affton	2,447
15 University City	2,431
16 Clayton	2,368
17 Jennings	2,291
18 Bayless	1,747
19 Maplewood	1,375
20 Hancock Place	1,197
21 Valley Park	746
22 Brentwood	706

Represents community economic strength

(Excludes debt, capital, transportation,  
food service, student activities)

<u>Assessed Value per Student FY23</u>	
Clayton	\$ 655,522
Brentwood	\$ 579,286
Ladue	\$ 514,286
Parkway	\$ 376,526
University City	\$ 368,825
Valley Park	\$ 347,649
Kirkwood	\$ 337,332
Maplewood	\$ 308,917
Pattonville	\$ 299,141
Webster Groves	\$ 268,110
Lindbergh	\$ 263,011
Rockwood	\$ 255,138
<b>Mehlville</b>	<b>\$ 253,344</b>
Affton	\$ 236,179
Hancock Place	\$ 170,739
Ferguson-Florissant	\$ 159,609
Hazelwood	\$ 158,315
Normandy	\$ 138,274
Ritenour	\$ 130,049
Bayless	\$ 128,341
Riverview Gardens	\$ 61,761
Jennings	\$ 55,282

### Expense per Student FY23

1 BRENTWOOD	23,600
2 CLAYTON	22,354
3 UNIVERSITY CITY	18,629
4 MAPLEWOOD-RICHMOND	17,151
5 HANCOCK PLACE	16,003
6 NORMANDY SCHOOLS CO	15,978
7 VALLEY PARK	15,340
8 PATTONVILLE	15,216
9 Ladue	14,997
10 Ritenour	14,839
11 Ferguson-Florissant	14,399
12 Kirkwood	13,884
13 Webster Groves	13,845
14 Hazelwood	13,647
15 Parkway	13,417
16 AFFTON 101	12,580
17 JENNINGS	12,522
18 Rockwood	12,142
19 Riverview Gardens	11,738
20 <b>Mehlville</b>	<b>11,489</b>
21 BAYLESS	10,887
22 Lindbergh	10,802

Represents student education investment

<u>Blended Tax Rate for Fall 2023</u>	
Riverview Gardens	5.8775
Hazelwood	5.7004
Jennings	5.3529
Maplewood	5.1821
Normandy	5.1021
Hancock Place	4.9213
Afton	4.8379
Ferguson-Florissant	4.6804
Lindbergh	4.6775
Valley Park	4.6513
Ritenour	4.5555
Pattonville	4.5372
Brentwood	4.5146
University City	4.3667
Webster Groves	4.2645
Clayton	4.1886
Bayless	4.0960
Mehlville	3.9680
Rockwood	3.8907
Kirkwood	3.8816
Parkway	3.7885
Ladue	3.6890

Represents community funding

Note: DESE public report unavailable.

### Capital Expense per Student FY23

1 Ladue	\$ 14,857
2 Brentwood	\$ 12,987
3 Maplewood	\$ 11,006
4 Kirkwood	\$ 7,208
5 Normandy	\$ 6,476
6 Hancock Place	\$ 5,664
7 Bayless	\$ 3,998
8 Clayton	\$ 3,082
9 Parkway	\$ 2,730
10 Affton	\$ 2,452
11 <b>Mehlville</b>	<b>\$ 2,055</b>
12 Webster Groves	\$ 1,556
13 Hazelwood	\$ 1,477
14 Pattonville	\$ 1,338
15 Ferguson-Florissant	\$ 1,330
16 Riverview Gardens	\$ 1,316
17 Ritenour	\$ 1,065
18 Rockwood	\$ 752
19 University City	\$ 750
20 Lindbergh	\$ 376
21 Valley Park	\$ 330
22 Jennings	\$ 27

Represents investment in infrastructure.

<u>Cash Reserve % FY23</u>	
1 Clayton	65.31
2 Hancock Place	63.44
3 Brentwood	63.11
4 Affton	61.77
5 Webster Groves	60.43
6 Ladue	56.44
7 Kirkwood	55.61
8 Maplewood	52.07
9 Jennings	48.28
10 Valley Park	46.09
11 Riverview Gardens	45.00
12 Parkway	43.37
13 Pattonville	42.96
14 Bayless	40.42
15 Hazelwood	38.51
16 Rockwood	35.33
17 Ritenour	35.31
18 <b>Mehlville</b>	<b>35.20</b>
19 Normandy	34.23
20 University City	27.51
21 Lindbergh	22.95
22 Ferguson-Florissant	16.53

Represents June 30th cash reserves.

% includes food service funds while  
financial statements exclude them.

### Outstanding Debt per Student FY23

1 Brentwood	\$ 69,246
2 Ladue	\$ 56,099
3 Maplewood	\$ 40,018
4 Lindbergh	\$ 28,146
5 Clayton	\$ 22,536
6 Valley Park	\$ 22,249
7 Hancock Place	\$ 21,839
8 University City	\$ 21,720
9 Parkway	\$ 20,040
10 Normandy	\$ 19,632
11 Webster Groves	\$ 18,831
12 Hazelwood	\$ 17,974
13 Kirkwood	\$ 12,456
14 Pattonville	\$ 12,341
15 Bayless	\$ 10,154
16 Ritenour	\$ 7,915
17 Affton	\$ 7,222
18 Rockwood	\$ 6,711
19 Ferguson-Florissant	\$ 5,499
20 Jennings	\$ 4,690
21 <b>Mehlville</b>	<b>\$ 3,713</b>
22 Riverview Gardens	\$ 3,253

Represents investment in infrastructure.

# REVENUES

**Mehlville School District**  
**Budget by Source/Object (Amounts in Thousands)**  
**FY25**

	<b>FY25</b>	<b>FY24</b>	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
<b>REVENUE BY SOURCE</b>	<b>Budget</b>	<b>Forecast</b>	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>
Local	<b>\$ 129,871</b>	<b>\$ 128,003</b>	\$ 106,979	\$ 96,334	\$ 92,164	\$ 95,759	\$ 94,030	\$ 92,714	\$ 90,725
County	<b>1,775</b>	<b>1,984</b>	1,728	1,659	1,708	1,789	1,584	1,743	1,643
State	<b>29,588</b>	<b>24,134</b>	23,760	21,254	19,843	21,290	21,351	19,123	18,683
Federal	<b>4,353</b>	<b>8,225</b>	10,843	12,542	7,035	3,134	3,255	3,786	3,757
Other	<b>1,968</b>	<b>1,893</b>	1,865	1,644	38,979	1,512	1,659	1,847	2,191
Total	<b>\$ 167,555</b>	<b>\$ 164,239</b>	<b>\$ 145,175</b>	<b>\$ 133,433</b>	<b>\$ 159,729</b>	<b>\$ 123,484</b>	<b>\$ 121,879</b>	<b>\$ 119,213</b>	<b>\$ 116,999</b>
% Change	2.0%	13.1%	8.8%	-16.5%	29.4%	1.3%	2.2%	1.9%	8.7%
\$ Change	\$ 3,316	\$ 19,064	\$ 11,742	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320
	non-reassess		non-reassess		non-reassess		non-reassess		non-reassess

**Key Events**

FY14 - Full day Kindergarten was implemented which increased WADA; Riverview Gardens student tuition started  
FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.7% instead of 1.1%)  
FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents (\$664K approx)  
FY20 - Covid 19 shortened the school year to 129 days and resulted in reduced state funding.  
FY21 - Covid related CARES revenue totaled \$1.8M of which \$1.5M covered non-covid operating expenses (gasoline, textbooks...)  
FY21 - Prop S bond proceeds of \$37.7M.  
FY22 - FY23 - Includes ESSER funding of \$3.6M in FY22 and \$4.6M in FY23.

**Historical Trend FY16-FY25**

Revenue **5.0%** (includes \$8.1M from Prop R in FY17, and about \$7.2M from Prop E in FY24)  
CPI % **2.8%** per year inflation average

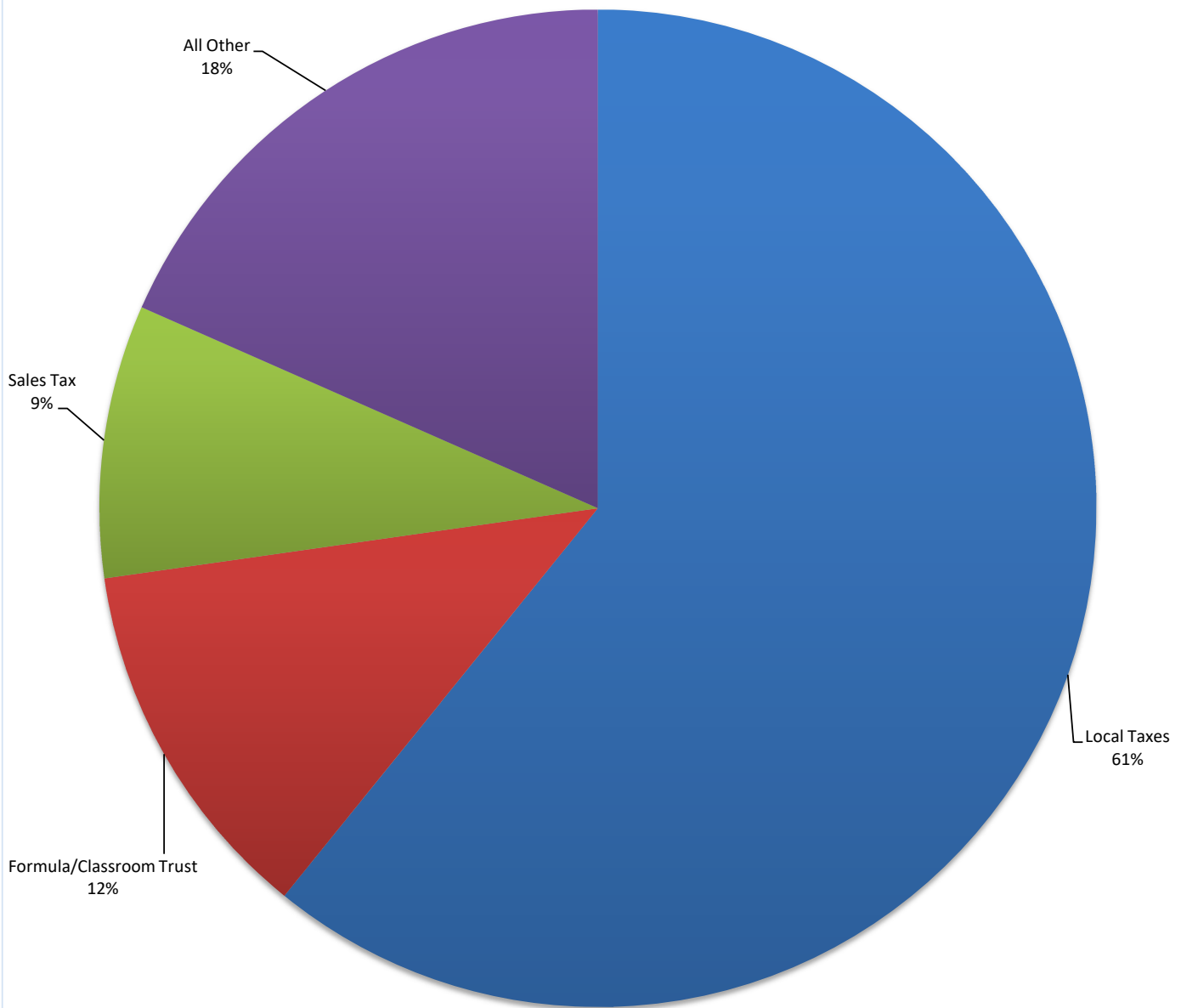
**Summary**

- Over 85% of revenue is comprised of local tax, sales tax, basic formula / classroom trust, early childhood, and transportation.**  
FY25 total revenue increases \$3.3M, or 2.0%. Formula increases \$4.3M but is offset by a \$3.9M ESSER/Grants decrease. Early Childhood increases \$1.0M but is offset by an anticipated \$1.1M decrease to interest income from lower rates. Remaining increases are sales tax by \$.7M, local taxes by \$1.8M, and transportation by \$.5M.
- Local tax budget is \$101.9M, up \$1.8M or 1.8%.** Calendar 2024 is a non-reassessment year. The budget assumes 1) \$3.9603 blended tax rate that is similar to the current year. This is the 18th lowest tax rate of 22 county districts.  
2) CPI is 3.4%. 3) AV increases 1.1%. 4) Collection rate is 97.13% (3 year average is 97.11%; 10 year average is 97.14%).  
5) 1 cent of tax levy = \$257K revenue. 6) **Also, any voluntary rollbacks in calendar year 2024 cannot be reversed until 2026.**  
\$.9M of the increase is due to FY25 collection % of 97.13% (normal) versus FY24 collection % of 96.21% (unusually low).  
FY24 collection rate is assumed to be low due to protested taxes more than doubling and unpaid taxes increasing as well.  
**FY25 could collect the \$.9M FY24 shortfall as delinquent tax, or the low collection % could persist, creating another shortfall.**
- Basic formula/classroom trust budget is \$20.0M, up \$4.3M from FY24.** The budget assumes 1) \$6,760 SAT, 2) 1.092 dollar value modifier, 3) 160 ADA estimated for 2024 summer school, and 4) 9,692 WADA which is based on estimated FY24 WADA.  
FY25 formula must choose the most optimal WADA between FY23 - FY25. FY24 formula allowed going back to FY20 WADA as an exception due to the Covid era. This is no longer allowed. Estimated FY24 calculates a 2.0% increase to regular term WADA compared to actual FY23. Actual September and January attendance reports show a 3.2% increase which would be \$775K more revenue, but the attendance is not certain, and 2.0% is more conservative in uncertainty.
- Sales tax budget is \$14.8M, up \$.7M or 4.9%.** The budget assumes reimbursing \$1,513 per WADA, and uses FY24 estimated WADA of 9,799.
- The ESSER revenue budget is \$3.7M in FY24 and decreases to zero in FY25.** Offsetting expenses decrease also.

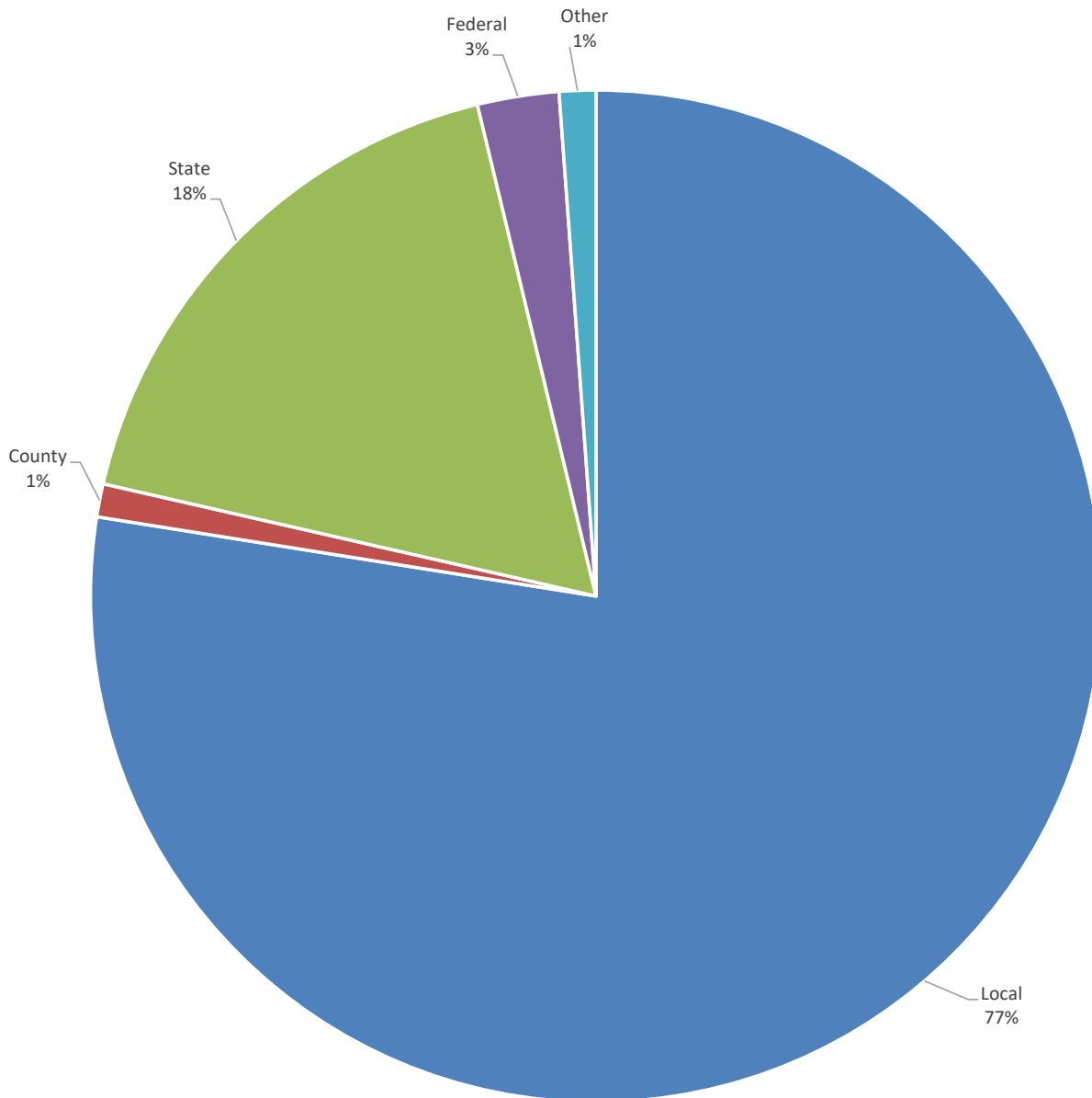
**Mehlville School District**  
**Budget - Revenues**  
**FY2025**

<b>REVENUES (000's)</b>	<b>Actual FY21</b>	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>
Current Taxes	\$ 76,131	\$ 77,727	\$ 81,570	\$ 100,100	\$ 101,925
Delinquent Taxes	1,128	524	1,331	1,150	1,450
Prop C Sales Tax	10,092	11,722	12,416	14,140	14,826
Fin Inst Taxes	81	353	55	102	200
M & M Surtax	1,883	1,835	1,979	2,000	2,000
Earnings on Invest.	48	143	3,166	3,975	2,923
Food Service-Program	121	436	2,290	2,550	2,550
Food Service-Non-Pro	32	94	400	400	400
Student Activities	669	1,520	1,646	1,650	1,825
Community Service	212	538	602	708	600
VICC	1,573	1,080	1,196	928	830
Other	194	362	328	300	342
Total Local	\$ 92,164	\$ 96,334	\$ 106,979	128,003	129,871
	72%				
Fines etc	\$ 75	\$ 40	\$ 99	135	135
State Assessed Util	1,633	1,619	1,629	1,849	1,640
Total County	\$ 1,708	\$ 1,659	\$ 1,728	1,984	1,775
	1%				
Basic Formula	\$ 11,002	\$ 12,093	\$ 12,296	11,488	15,481
Transportation	813	863	3,044	3,193	3,735
Early Childhood	3,938	4,068	4,187	4,607	5,557
Classroom Trust	3,807	3,950	3,909	4,237	4,500
Educational Screen (PAT)	195	190	267	250	250
Career Education	32	31	27	27	27
Food Service	31	51	23	30	30
Enhancement Grant	8	8	7	8	8
Other	17	-	-	294	-
Total State	\$ 19,843	\$ 21,254	\$ 23,760	24,134	29,588
	16%				
Medicaid	193	177	206	185	185
Vocational Edu (Perkins)	134	121	153	160	160
Early Childhood	62	80	76	80	78
School Lunch	2,212	4,704	2,533	1,625	1,700
School Breakfast	816	1,270	494	425	425
Title I	720	1,567	1,283	1,309	1,300
Title III & IV	207	240	207	221	220
Title II	128	125	251	339	285
Other	2,563	4,258	5,640	3,881	-
Total Federal	\$ 7,035	\$ 12,542	\$ 10,843	8,225	4,353
	9%				
Sale of Property	23	28	33	23	23
Bond Proceeds	37,709	-	-	-	-
Contracted Educational	241	391	273	270	270
Trans From Others	1,006	1,225	1,559	1,600	1,675
Total Other	\$ 38,979	\$ 1,644	\$ 1,865	1,893	1,968
	1%				
GRAND TOTAL	\$ 159,729	\$ 133,433	\$ 145,175	\$ 164,239	\$ 167,555
Inc(Dec) From Prior Year		\$ (26,296)	\$ 11,742	\$ 19,064	\$ 3,316
		-16.5%	8.8%	13.1%	2.0%

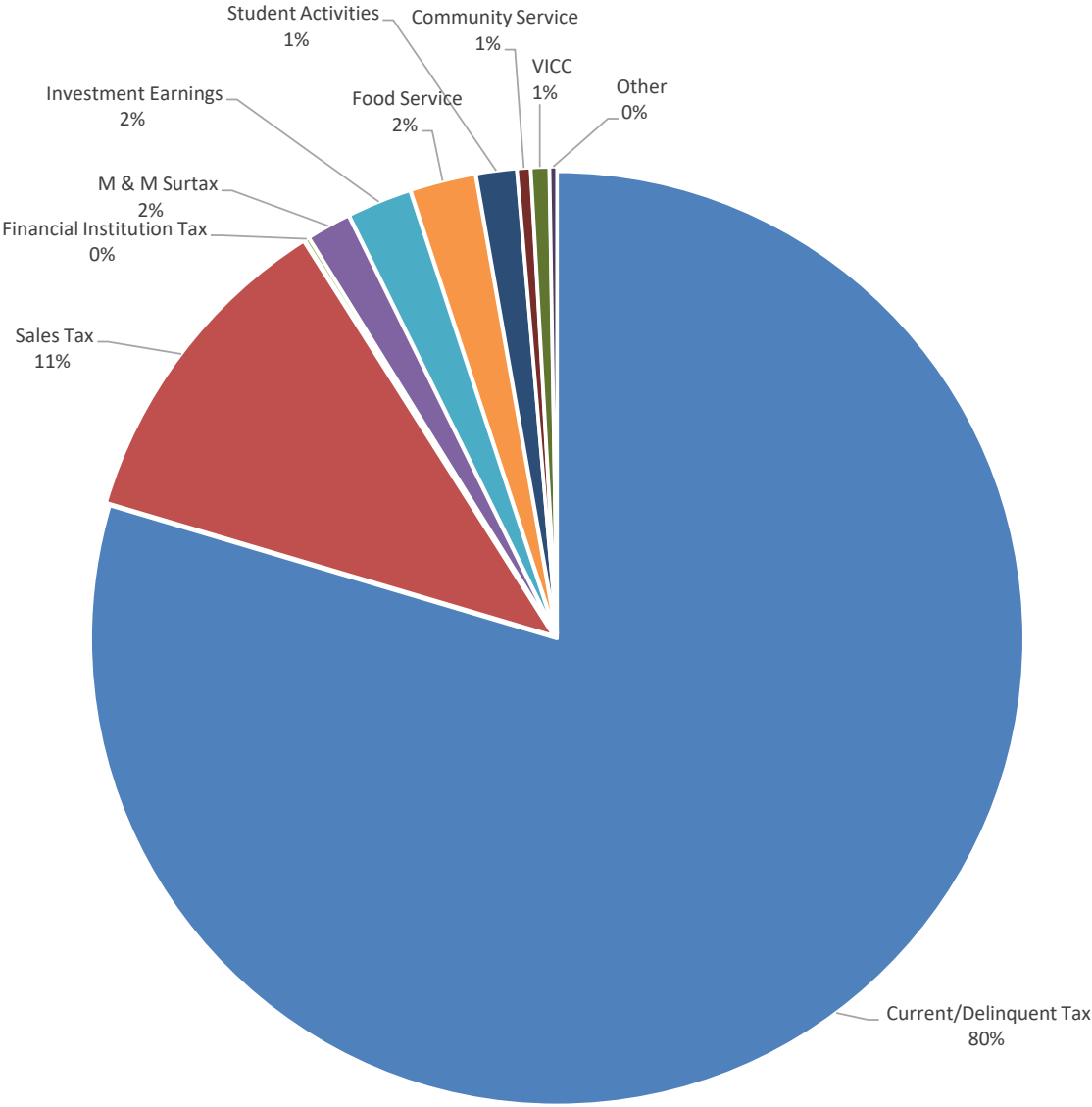
## FY25 Key Revenue Items

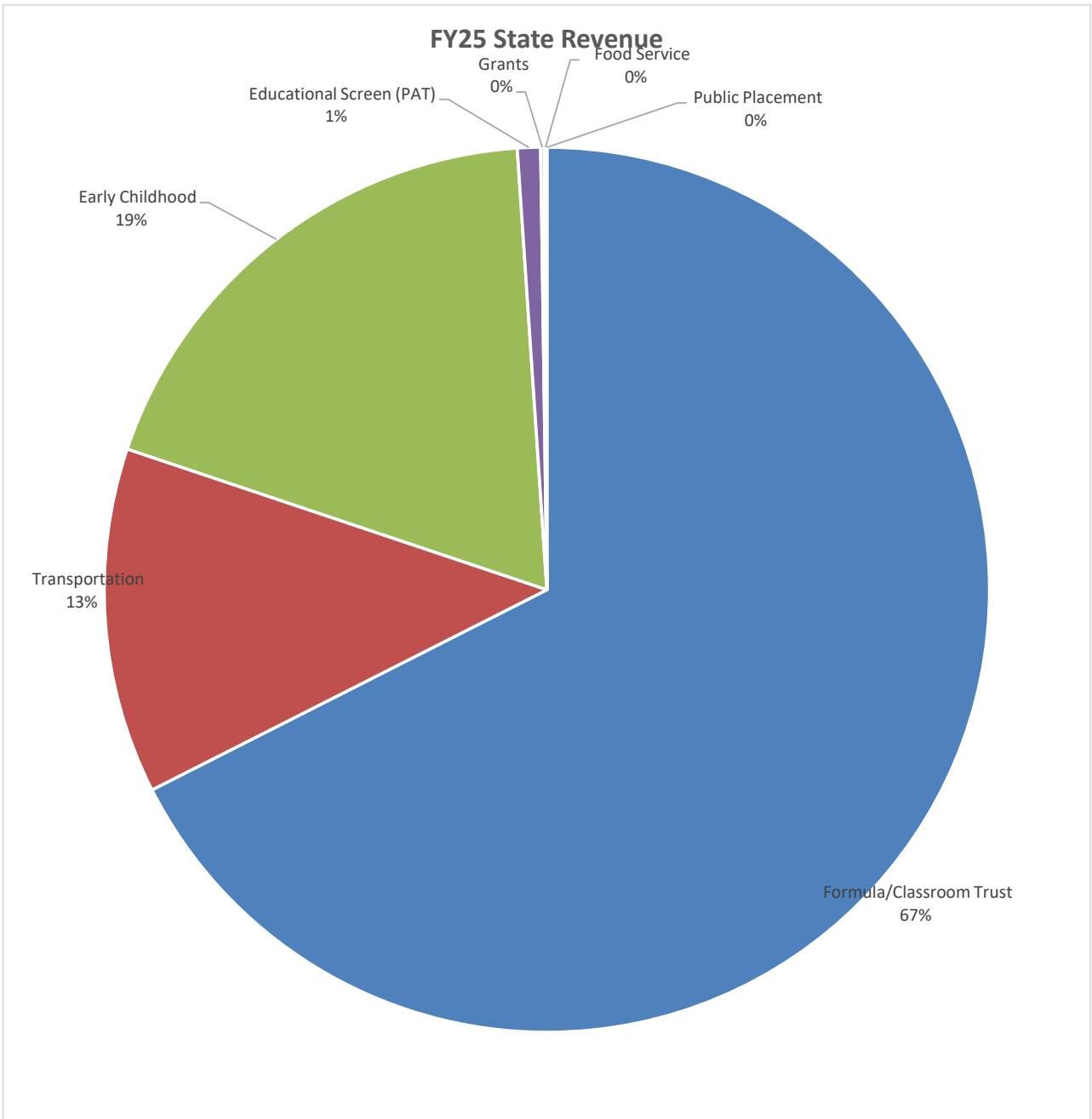


### FY2025 Revenue by Source



FY25 Local Revenue





## Current Taxes - Assessed Value History (000's)

Tax Year	FY	Residential	Ag	Commercial	Personal Property	Total	Change	CPI %	Rev \$ Inc(dec)	Rev % Inc(dec)
2006	2007	1,090,672	343	242,435	259,593	1,593,043				
2007	2008	1,315,877	352	285,847	257,854	1,859,930	16.8%			
2008	2009	1,328,700	353	291,043	264,313	1,884,409	1.3%			
2009	2010	1,206,410	491	308,428	260,011	1,775,340	-5.8%			
2010	2011	1,209,229	335	306,391	233,878	1,749,833	-1.4%			
2011	2012	1,167,548	338	291,696	231,362	1,690,944	-3.4%	1.50%	(626)	-1.0%
2012	2013	1,171,524	336	291,139	246,962	1,709,961	1.1%	3.00%	969	1.6%
2013	2014	1,124,462	293	289,074	240,345	1,654,174	-3.3%	1.70%	(813)	-1.3%
2014	2015	1,128,456	293	285,069	246,776	1,660,594	0.4%	1.80%	412	0.7%
2015	2016	1,153,014	176	295,237	242,879	1,691,306	1.8%	0.80%	842	1.4%
2016	2017	1,156,952	176	296,066	257,980	1,711,174	1.2%	0.70%	9,365	15.2%
2017	2018	1,240,240	174	315,007	259,056	1,814,477	6.0%	2.10%	1,746	2.5%
2018	2019	1,250,491	174	315,805	259,073	1,825,543	0.6%	2.10%	520	0.7%
2019	2020	1,438,917	188	343,899	268,426	2,051,430	12.4%	1.90%	2,708	3.7%
2020	2021	1,441,799	188	342,081	272,862	2,056,930	0.3%	2.30%	60	0.1%
2021	2022	1,550,913	186	338,819	299,922	2,189,840	6.5%	1.40%	1,596	2.1%
2022	2023	1,544,821	187	344,607	394,424	2,284,039	4.3%	4.70%	3,843	4.9%
2023	2024	1,825,455	222	377,400	419,039	2,622,116	14.8%	6.50%	TBD	TBD
2024	2025	1,836,408	222	379,664	433,706	2,650,000	1.1%	3.40%	TBD	TBD

Estimated 2024 Tax Year Assessed Value (reassessment year)

FY14-24 Avg      **4.96%**      **-2.74%**      **2.70%**      **5.72%**      **4.71%**

• **Revenue** from 1 cent tax: FY24 = \$255K, FY23 = \$222K, FY22 = \$212K, FY21 = \$200K (AV / \$100 \* .01 \* 97% collection)

• Odd number tax years are reassessment years / even years are non-reassessment. Tax **year 2024 is non-reassessment.**

- Last 6 reassessment years ("odd" tax years) = 6.5% average increase, 5 (+) years, 1 (-) year
- Last 6 non-reassessment years ("even" tax years) = 1.3% average increase, 6 (+) years, 0 (-) years
- After 2008, AV declined and took **11 years to surpass 2008 amounts which** caused extreme revenue stagnation.
- Local taxes comprise over 60% of the total revenue budget

## Local Taxes - FY25 Budget (Tax Year 2024)

	State Auditor Tax Calculation:	(Tax 2023) FY24 Forecast	(Tax 2024) FY25 Budget	Inc (Dec)
State	Blended Tax Rate - Permanent	\$ 3.9361	\$ 3.9284	
State	Blended Tax Rate - Prop A Temporary	0.0319	0.0319	
State	Total Tax Rate <b>(see Note 1)</b>	\$ 3.9680	\$ 3.9603	<b>\$ (0.0077)</b> <b>-0.2%</b>
County	Assessed Value - Existing Real Estate (000's)	2,622,116	<b>2,650,000</b>	<b>1.1%</b> <b>(Note 2)</b>
County	New Construction 50% Res/50% Com (000's)	2,872	2,872	
State	CPI Index	6.50%	<b>3.40%</b>	
	Tax Levied - Existing Real Estate (000's)	104,046	<b>104,939</b>	<b>0.9%</b>
	Tax Levied - New Construction		included above	
	Tax Levied - Total		<b>104,939</b>	
	<b>Collection %</b>	<b>97.12%</b>	<b>97.13%</b>	
	(3 yr avg = 97.11%, 10 yr avg = 97.14%)			
	Budget Revenue Prop E (000's)	<b>\$ 101,050</b>	<b>\$ 101,925</b>	<b>\$ 875      0.9% Change      (Note 3)</b>

**Note 1)** Tax year 2023 (FY24) blended tax rate of \$3.9680 ranks as 18th lowest out of 22 county districts. Also, note that voluntary tax rate rollbacks taken in an odd year can reverse the next year, but rollbacks taken in an even year cannot be reversed until the next even calendar year.

**Note 2)**

IF: AV > 0% but < CPI %	Then: tax rate is unchanged	(residential and commercial)
IF: AV > 5% but < CPI %	Then: tax rate is limited to 5% revenue increase unless a ballot is passed that year. If a ballot is passed there is no 5% limitation.	
IF: AV < 0%	Then: tax rate increases	(residential and commercial)
IF: AV > CPI %	Then: tax rate decreases	(residential and commercial)

Personal property increase/decrease and new construction are taxed without limitations.

**Note 3)** The budget is based on personal property increasing 3.5% and real estate increasing slightly from new construction and protested tax settlements.

## Basic Formula/Classroom Trust - WADA Options for FY25

Fiscal Year	FY25	FY25	FY25	FY24 Forecast
WADA Year Basis	FY25 Est. WADA	FY24 Est. WADA	FY23 WADA	FY20 WADA
Regular Term ADA	TBD	8,915.0000	8,740.5326	9,005.0147
Summer School ADA	160.0000	160.0000	152.3379	171.5285
	June 2025	June 2024	June 2023	June 2019
Total ADA		9,075.0000	8,892.8705	9,176.5432
FRL Count (January)	2,410.31	2,410.31	2,410.31	2,470.55
FRL Threshold %	30.95%	30.95%	30.95%	31.42%
FRL ADA	-	-	-	-
IEP Count (December)	1,426	1,426	1,426	1,478
IEP Threshold %	13.11%	13.11%	13.11%	12.06%
IEP ADA	177.2040	177.2040	195.1085	278.4821
LEP Count (October MOSIS file, screen 2)	1,245	1,245	1,245	1,015
LEP Threshold %	2.29%	2.39%	2.39%	2.50%
LEP ADA	616.8650	616.8650	619.4762	471.3519
Total FRL+IEP+LEP	794.0690	794.0690	814.5847	749.8340
WADA	794.0690	9,869.0690	9,707.4552	9,926.3772
Less: IEP ADA	(177.2040)	(177.2040)	(195.1085)	(278.4821)
Less: Summer School	(160.0000)	(160.0000)	(152.3379)	(171.5285)
WADA - Summer School	456.8650	9,531.8650	9,360.0088	9,476.3666
Plus: CY Summer School Estimate	160.0000	160.0000	160.0000	159.9654
Formula WADA based on CY summer school	616.8650	9,691.8650	9,520.0088	9,636.3320
	FY25	FY25	FY25	FY24 Forecast
	FY25 Est. WADA	FY24 Est. WADA	FY23 WADA	FY20 WADA
		See Note 1		

Note 1> FY25 revenue budget reverts back to prepandemic calculations of using the largest WADA of the last 3 years (FY23-FY25).

FY24 still allowed the use of FY20 WADA since pandemic era years had lower WADA. FY25 revenue is based on FY24 WADA estimates. September and January counts are up 3.2% from prior year. Conservatively, ADA is estimated to increase at least 2.0% in FY24 which increases ADA about 172 from FY23. Thus revenue will be greater using FY24 estimates than FY23 actual.

However, since FY24 WADA is an estimate, the revenue will vary based on actual FY24 WADA.

Summer school and weighted ADA are assumed to be similar to prior year.

## Basic Formula/Classroom Trust - Revenue Budget FY25

Formula Calculation	FY25	BUDGET FY25	FY25	See Note 1	FY24 Forecast
	FY25 Est. WADA	FY24 Est. WADA	FY23 WADA		FY20 WADA
WADA (highest of CY, 1st PY, or 2nd PY)	TBD	9,691.8650	9,520.0088		9,636.3320
State Adequacy Target	6,760.00	6,760.00	6,760.00		6,375.00
District Total		65,517,007	64,355,259		61,431,617
Dollar Value Modifier (regional cost of living)	1.092	1.092	1.092		1.092
District Total Modified	-	71,544,572	70,275,943		67,083,325
Less: Local Effort (fines change every year)	(51,563,079)	(51,563,079)	(51,563,079)		(51,563,079)
Sub-total	(51,563,079)	19,981,493	18,712,864		15,520,246
Funding %	100.0000%	100.0000%	100.0000%		100.0000%
Required State Funding	(51,563,079)	19,981,493	18,712,864		15,520,246
MOCAP Host School (89 .5 ADA x \$6,375 SAT)	-	-	-		570,000
Prior YTD Adj/Fin Inst Tax Reduction Payment	-	-	-		120,000
Net State Funding	(51,563,079)	19,981,493	18,712,864		16,210,246
Classroom Trust	4,500,000	4,500,000	4,500,000		4,200,000
Basic Formula	(56,063,079)	15,481,493	14,212,864		12,010,246
Net State Funding	(51,563,079)	19,981,493	18,712,864		16,210,246
	do not use	BUDGET WADA Basis FY24	do not use		FY24 WADA Basis FY20

FY25 Budget vs. FY24		FY25 Budget vs. Fall Forecast	
FY25 Budget	19,981,493	FY25 Budget	19,981,493
FY24 Forecast	16,210,246	Fall Forecast	18,050,000
FY25 Inc(Dec)	3,771,247 See Note 1	FY25 Inc(Dec)	1,931,493 See Note 2

### FY25 Budget vs. FY24 Variance (000's)

Quantity variance: WADA increase	410	(CY SAT x WADA change x DVM)
Price variance : SAT increase	4,051	PY WADA x SAT change x DVM)
At Home/Prior YTD Adjustments	(690)	
Total Increase	3,771	

Note 1> FY25 revenue increases \$3.8M compared to FY24. FY25 revenue is based on 9,692 estimated FY24 WADA, while FY24 revenue is based on FY20 WADA. The estimated FY24 WADA is based on increasing regular term ADA by 2.0%, which is conservative since the September and January attendance counts show a 3.2% increase. If 3.2% were used for the estimate, then revenue would increase an additional \$775K. The impact of .1% variance to regular term ADA is \$65K.

SAT:	6,760	FY25 per DESE	6,375	FY24 per DESE	385	SAT increase
Estimated WADA:	9,691.8650	FY24 estimate	9,636.3320	FY20 actual	55.53	WADA increase
Regular Term ADA:	8,915.0000	FY24 estimate	9,005.0147	FY20 actual	(90.01)	Reg Term ADA
LEP ADA:	616.8650	FY24 estimate	471.3519	FY20 actual	145.51	Reg Term ADA

Note 2> FY25 budget increase \$1.9M compared to the fall forecast. The fall forecast is based on actual FY23 WADA of 9,520 since there was not enough data to reliably estimate FY24 WADA until the January attendance count was later received. Also, the fall projection funded the SAT at 96.5% instead of 100% since that has been a practice of DESE sometimes in the past. At this point, DESE appears to be funding the SAT 100% so the budget shows 100% funding.

## Prop C Sales Tax - Budget FY25

(WADA excludes VICC)

Year	Per WADA	Inc(Dec)	WADA	Inc(Dec)	Inc(Dec)	(Note 1) Revenue	Inc(Dec)	Inc(Dec)
FY25	<b>\$ 1,513</b>	10.1%				<b>Budget 14,826,137</b>	<b>1,759,748</b>	<b>13.5%</b>
FY24	<b>\$ 1,374</b>	6.8%	<b>9,799.2</b>	<b>151.3</b>	<b>1.6%</b>	<b>Forecast 13,066,389</b>	<b>650,334</b>	<b>5.5%</b>
FY23	\$ 1,287	5.9%	9,512.4	(135.5)	-1.4%	12,416,055		
FY22	\$ 1,215	16.2%	9,647.9	-	0.0%	11,722,192		
FY21	\$ 1,046	4.0%	9,647.9	1.2	0.0%	10,091,971		
FY20	\$ 1,006	0.1%	9,646.7	(4.5)	0.0%	9,708,490		
FY19	\$ 1,005	1.7%	9,651.2	(205.9)	-2.1%	9,907,795		
FY18	\$ 988	0.9%	9,857.1	74.8	0.8%	9,666,248		
FY17	\$ 979	3.3%	9,782.3	51.1	0.5%	9,529,115		
FY16	\$ 948	2.9%	9,731.2	(81.7)	-0.8%	9,299,809		
FY15	\$ 921	4.4%	9,813.0	(96.7)	-1.0%	9,128,563		
FY14	\$ 883	5.9%	9,909.7	323.0	3.4%	8,460,646		
FY13	\$ 834	-0.1%	9,586.7	63.2	0.7%	7,939,102		
FY12	\$ 834		9,523.4			7,957,000		

**4.54%** Avg annual increase FY15 - FY24 (10 years)

**Note 1:** Revenue = current year per WADA reimbursement times prior year WADA, plus/minus PY DESE adjustments.

### Assumptions:

- FY25 revenue is based on FY24 WADA.
- FY24 per WADA reimbursement is estimated at \$1,360 per DESE.
- FY25 per WADA reimbursement is estimated at \$1,513 per DESE.
- Sales tax comprises about 8% of the total revenue budget
- **\$1 per WADA reimbursement = approximately \$9.5K revenue, thus a \$10 variance is \$95K**
- **1 WADA = \$1,360 revenue, thus a 100 WADA variance is \$136K**

## Prop C Sales Tax - Budget FY25

### Per WADA Reimbursement

	\$ 1,374	Current Year Per WADA Estimate
x	10.1%	Business Growth
=	\$ 1,513	FY25 Per WADA DESE Estimate

### Estimated WADA for Prior Year

8,740.5	FY23 Actual Regular Term ADA
9,020.2	FY24 Estimated Regular Term WADA (Sep/Jan enrollment is up 3.2%)
619.0	FY23 Actual LEP WADA
160.0	FY24 Actual Summer School (June 2023)
-	Conservative rounding
<b>9,799.2</b>	<b>FY24 WADA Estimate</b>

### Revenue Calculation

	\$ 1,513	FY25 Per WADA	10.1% Inc(Dec)
x	9,799.2	FY24 WADA estimate	1.6% Inc(Dec)
=	<b>14,826</b>	<b>FY25 Revenue Budget (000's)</b>	<b>(see Note 1)</b>

\$ 13,066 FY24 Revenue Forecast (000's)

<p>\$ 1,760 13.5%</p>	Inc(dec)
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Note 1> Revenue is based on per WADA reimbursement and prior year WADA. Per year reimbursement is guided by DESE. Prior year WADA is unknown since FY24 is not yet final, so WADA is estimated.

# EXPENSES

**Mehlville School District**  
**Budget by Source/Object (Amounts in Thousands)**  
**FY25**

<b>EXPENDITURE BY OBJECT</b>	<b>FY25 Budget Full Year</b>	<b>FY24 Forecast Full Year</b>	<b>FY2023 Actual Full Year</b>	<b>FY2022 Actual Full Year</b>	<b>FY2021 Actual Full Year</b>	<b>FY2020 Actual Full Year</b>	<b>FY2019 Actual Full Year</b>	<b>FY2018 Actual Full Year</b>	<b>FY2017 Actual Full Year</b>
Salaries	\$ 90,525	\$ 87,875	\$ 77,648	\$ 74,979	\$ 69,661	\$ 68,046	\$ 66,310	\$ 63,858	\$ 62,340
Benefits	29,325	28,707	25,361	21,910	20,468	20,107	19,844	19,271	18,938
Salaries & Benefits	119,850	116,582	103,009	96,889	90,129	88,153	86,154	83,129	81,278
Purchased Services	8,610	8,466	7,440	6,495	5,312	5,742	6,530	6,165	5,621
Supplies	13,992	12,346	13,444	12,559	9,185	10,239	12,091	12,067	11,941
Capital	28,945	25,463	18,575	8,143	4,457	5,912	5,019	5,753	4,023
Debt Service	3,112	2,506	2,501	784	12,426	11,793	10,933	9,434	11,959
<b>Total</b>	<b>\$ 174,509</b>	<b>\$ 165,363</b>	<b>\$ 144,969</b>	<b>\$ 124,870</b>	<b>\$ 121,509</b>	<b>\$ 121,839</b>	<b>\$ 120,727</b>	<b>\$ 116,548</b>	<b>\$ 114,822</b>
% Change	5.5%	14.1%	16.1%	2.8%	-0.3%	0.9%	3.6%	1.5%	11.1%
\$ Change	\$ 9,146	\$ 20,394	\$ 20,099	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466

**Key Events**

Salaries have been frozen in FY95, FY09, and FY16

FY16 - incurred \$4M cuts before Prop R increases for FY17 (\$8.1M revenue increase from Prop R)

FY17 - expenses increased due to Prop R funds available of \$8.1M

FY18 - MOSAIC school of innovation was started adding \$450K recurring costs, \$150K start-up operating costs, and \$100K capital costs excluding food service capital costs of \$375K.

FY19 salaries include certified staff receiving 1 step, channels, \$500 base addition, Tier 3 \$100 increase, and 6 math specialists.

FY20 - Covid 19 shortened the school year to 129 days. Staff continued to be paid.

FY21 - Covid resulted in ELE, MS, and HS having different calendars for at school, blended school/home, and connected at home.

FY23 - Capital expense includes \$14.5M for Prop S capital project expense plus \$1.1M ESSER funded capital projects.

**Historical Trend FY16-FY25**

Expense **5.99%** per year trend (10 years)

**Summary**

- Over 85% of total expense is comprised of salaries/benefits and capital. FY25 total expense increases \$9.1M, or 5.5%, due to a \$3.3M increase for salaries/benefits and a \$3.5M increase for capital projects (Prop S).
- Salaries and benefits increase \$3.3M, or 2.8%. The increase consists of a 3.7% raise to the teacher base, hourly staff, admin, and 3.2% for CO Admin. Also, Tier 6 teacher salary was collapsed from 12 steps to 11 for a \$231K cost. Certified salaries are detailed on page 5 and classified salaries are detailed on page 6.
- ESSER funded interventionist staff was reduced by 15, from 34 to 19. Additionally, 18 At Home staff positions were cut. The financial impact of these reductions was a salary/benefits decrease of \$1,950K.
- Health insurance increase is < 50K. The 6.0% rate increase in 2024 (July-Dec \$320K cost) and a 13.0% rate increase in 2025 (Jan-June \$738K cost) plus a \$650K General Fund transfer is mostly offset by \$.4M less cost from staff reductions (interventionists and At Home) and a lower General Fund transfer than the FY24 General Fund transfer of \$1.3M.
- ESSER operating fund expense in FY24 was \$3.3M of which \$3.2M was salary/benefits. FY25 budget will retain about \$1.8M of this staff but it will no longer be funded by ESSER. This expense is partially offset by the At Home staff that was cut, which totaled about \$1M salary plus benefits.
- Operating expenses increased \$1.8M, or 8.9%. Increases include \$.4M textbooks, \$.2M one-to-one computers, \$.2M energy, \$.2M band uniforms, \$.2M activity funds, \$.1M food service supplies, and \$.5M general increases.

Mehlville School District

Budget - Expenses

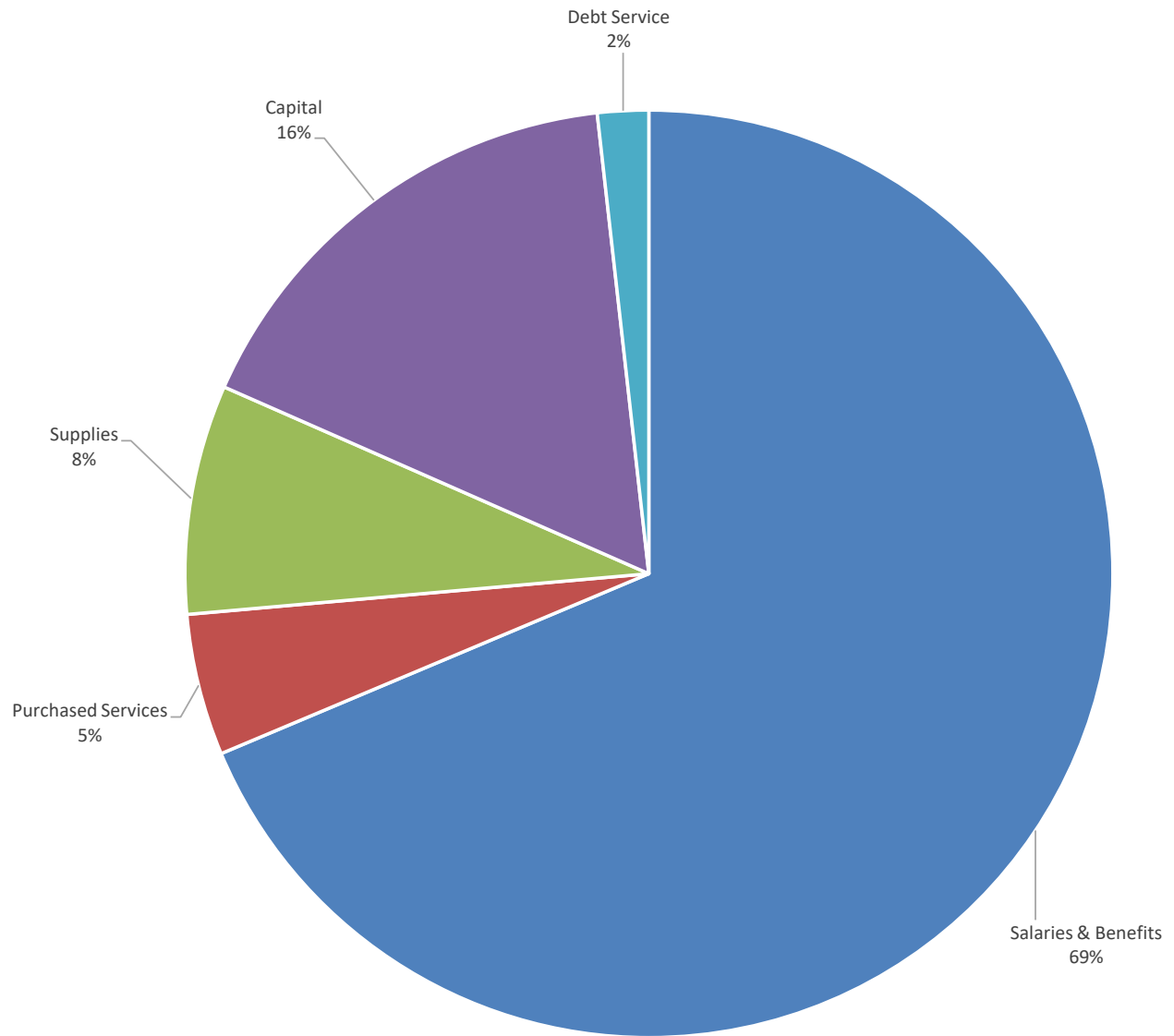
FY2025

Exp By

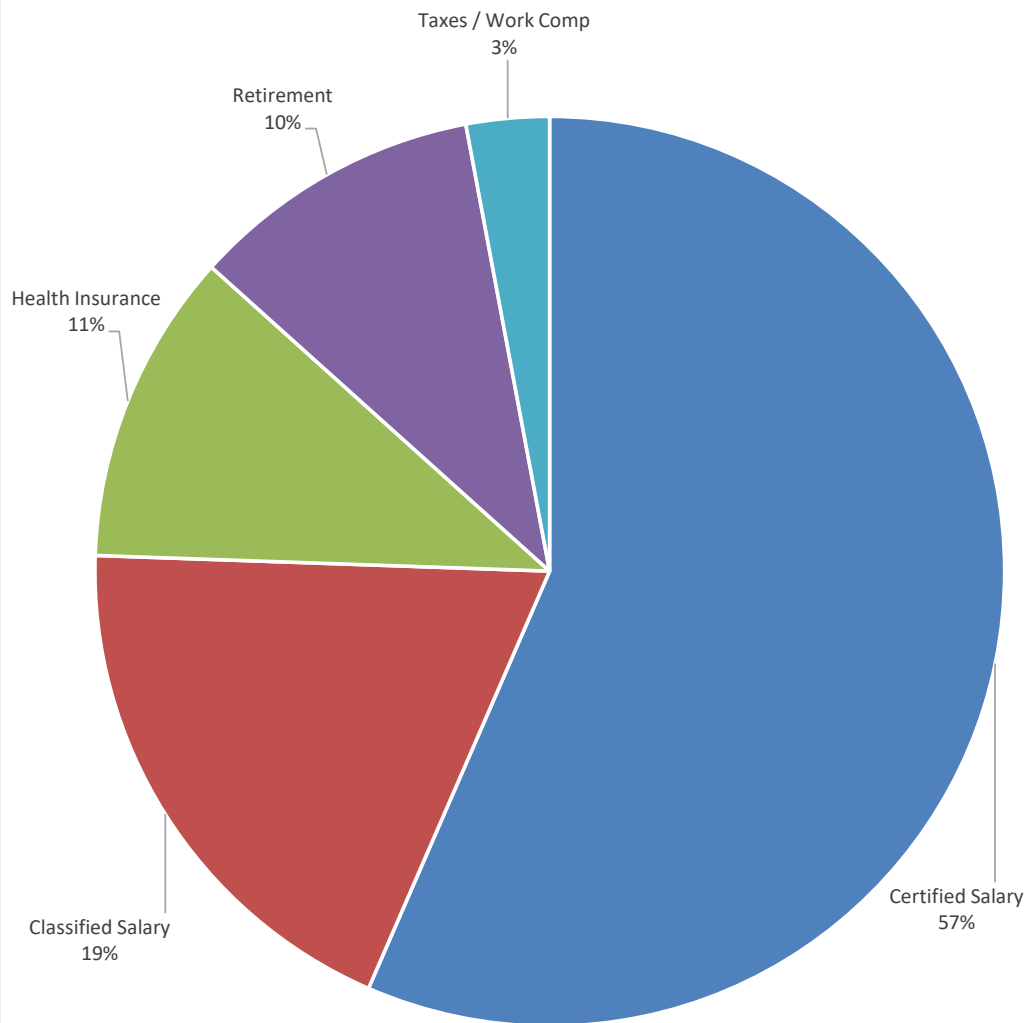
OBJECT

EXPENSES (000's)	Actual FY21	Actual FY22	Actual FY23	Forecast FY24	Budget FY25	
Certified Salaries	\$ 54,236	\$ 58,531	\$ 59,798	\$ 66,200	\$ 67,725	
Non-Certified Salaries	15,425	16,448	17,850	21,675	22,800	
Total Salaries	69,661	74,979	77,648	87,875	90,525	3.0%
Teacher Retirement	8,421	9,049	9,402	10,425	10,685	
Non-Teacher Retirement	1,198	1,253	1,390	1,690	1,775	
Social Security	1,012	1,121	1,198	1,455	1,540	
Medicare	974	1,048	1,087	1,230	1,270	
Medical-Dental Etc	8,261	8,994	11,783	13,273	13,310	
Work Comp/Unemploy	602	445	501	634	745	
Total Benefits	20,468	21,910	25,361	28,707	29,325	2.2%
Tuition	769	447	426	415	453	
Professional Services	568	832	1,022	1,460	1,278	
Audit	13	13	17	19	19	
Technical Services	404	496	608	707	731	
Legal Services	18	57	44	50	60	
Property Services	1,364	1,891	1,947	2,205	2,251	
Contracted Trans	94	456	670	550	680	
Professional Meetings	285	485	600	718	804	
Property Insurance	468	479	524	666	700	
Liability Insurance	467	482	541	544	572	
Fidelity	-	-	-	-	-	
Other Purch Services	862	857	1,041	1,132	1,097	
Total Purchased Services	5,312	6,495	7,440	8,466	8,645	2%
General Supplies	2,102	3,257	2,525	2,591	2,739	
One - to- One	741	780	963	881	1,072	
Regular Textbooks	961	1,000	1,912	1,093	1,513	
Library Books	105	104	106	110	110	
Periodicals	46	40	39	40	48	
Food Supplies	1,039	2,205	2,069	2,225	2,250	
Energy	2,095	2,651	2,823	2,679	2,993	
Other	2,096	2,522	3,007	2,727	3,232	
Total Supplies	9,185	12,559	13,444	12,346	13,957	13%
Building	2,842	5,755	13,498	23,400	26,500	
Site Improvement	376	817	2,883	-	-	
Equip- General	424	872	1,186	1,048	1,261	
Equip- Instructional	207	188	209	188	84	
Vehicles	116	-	249	223	260	
School Buses	492	511	550	604	840	
Total Capital	4,457	8,143	18,575	25,463	28,945	14%
Principal	12,147	-	1,450	1,500	2,150	
Interest	269	782	1,050	1,006	962	
Other Debt Service	10	2	1	-	-	
Total Debt Service	12,426	784	2,501	2,506	3,112	24%
TOTAL ALL	\$ 121,509	\$ 124,870	\$ 144,969	\$ 165,363	\$ 174,509	6%
Inc(Dec) From Prior Year		\$ 3,361 2.8%	\$ 20,099 16.1%	\$ 20,394 14.1%	\$ 9,146 5.5%	

### FY25 Expense by Object



## FY25 Salaries & Benefits



**Mehlville School District**  
**Certified Salaries - FY25 Budget (000's)**

FY24 Forecast	FY25 Budget		
<u>Admin - Certified</u>			
	<b>6,387,000</b>	CY Contract (includes PAT)	
	-	FY24 Market Adjustment ( <b>Note 2</b> )	
	<b>6,387,000</b>	FY24 Adjusted Salary	
	(72,000)	FTE +/-	
	<b>236,000</b>	Admin FY25 increase ( <b>Note 3</b> )	<b>3.7%</b> based on FY24 adjusted salary
<b>6,387,001</b>	<b>6,551,000</b>	Admin - Certified	
<u>Teacher Base &amp; Extended Contract</u>			
	<b>52,542,000</b>	FY24 Non-retirees (excludes ESSER)	
	<b>2,129,000</b>	FY24 ESSER Contracts	
	<b>54,671,000</b>	FY24 Total Contract Returning Staff	
	<b>736,000</b>	FY24 Retirees	
	<b>131,000</b>	FY24 Extended Contracts	
	<b>55,538,000</b>	FY24 Total Base/Extended Contract	
	-	FY24 Market Adjustment ( <b>Note 2</b> )	
	<b>55,538,000</b>	FY24 Adjusted Salary	
<u>FY25 Increases</u>			
	<b>1,131,000</b>	Step Increase	
	<b>1,365,000</b>	Base Addition \$1.7K for returning staff	<b>3.7%</b> (base salary increase from 46K to 47.7K)
	<b>231,000</b>	Collapse Tier 6.12	
	<b>2,727,000</b>	Non-retiree increase	
	-	Other - Retirement Savings, net of new hires (\$78K avg hire)	
	<b>220,000</b>	Other - Channel Change (FY23 \$190K, FY22 \$206K, FY21 \$219K)	
	(78,000)	Other - Contract deductions/resignations (unpaid leave, extended contract variances, etc.)	
	<b>1,704,000</b>	Other - FTE (+19 interventionists \$1,400K, +1.0 At Home reassign \$79K, + 2 Asst Principal \$225K)	
	(3,286,400)	Other - ESSER -34 Interventionists \$2,129K, - 19 At Home \$1,157K	
	<b>1,286,600</b>	FY25 net change	<b>2.3%</b> based on FY24 adjusted salary
<b>55,471,017</b>	<b>56,824,600</b>	Teacher/Extended	
<b>378,263</b>	<b>416,000</b>	Supplemental (Dept head, overload, music/strings, SCOPE night school, ISS)	
<b>1,002,247</b>	<b>1,000,550</b>	Sub Teacher - Sick Leave	
<b>166,150</b>	<b>174,020</b>	Sub Teacher - Training PD	
<b>2,620,722</b>	<b>2,603,830</b>	Supplemental - Athletics/PD/PAT/Comm Educ/Fed Programs (\$339K ESSER)	
<b>174,600</b>	<b>155,000</b>	Unused Leave - Vacation/Sick	
<b>66,200,000</b>	<b>67,725,000</b>	Certified Total	
	<b>1,525,000</b>	Increase from CY ( <b>Note 1</b> )	
<b>2.3%</b>	<b>1,525,000</b>	Increase after FY24 market adjustment	

**Certified Salary Increase Summary FY25**

-	Admin FY24 Market Adjustment
-	Teacher FY24 Market Adjustment
-	Total FY24 Market Adjustment
<b>164,000</b>	Admin FY25 Net Increase
<b>2,727,000</b>	Non-retiree Teacher FY25 Increase
(1,440,400)	Other Teacher
<b>7,418</b>	Supplemental/Subs/Unused Leave
<b>66,983</b>	FY24 Addback Contract Deductions
<b>1,525,001</b>	Total FY25 Increase ( <b>Note 1</b> )

Note 1: FY25 total salary budget net change from FY24 salary forecast.

Note 2: There are no significant market adjustments made for FY24 salaries.

Note 3: FY25 annual increases are computed as a % of FY24 salaries after any market adjustments in Note 2 above. This raise is comparable to 3.4% inflation incurred in 2023 calendar year. Market adjustments are excluded from comparison to inflation since it applies to current year non-competitive salary.

**Mehlville School District**  
**Classified Salaries - FY25 Budget (000's)**

FY24 Forecast	FY25 Budget		
		<u>Admin - Classified</u>	
		1,819,662	CY Contract
		20,000	FY24 Market Adjustment (Note 2)
		1,839,662	FY24 Adjusted Salary
		-	FTE +/-
		68,338	Admin FY25 increase (Note 3)
1,819,662	1,908,000	Admin	3.7% based on FY24 adj salary
		<u>Hourly Staff</u>	
		19,777,000	FY24 Forecast
		6,000	FY24 ESSER
		70,000	Fill Open Positions
		19,853,000	FY24 Base Salary After Filling 25% Open Positions
		-	FY24 Market Adjustment (Note 2)
		19,853,000	FY24 Adjusted Salary
		(6,000)	FY25 Increases
		-	ESSER +/- (FY24 \$60K; FY23 \$6K)
		523,000	FTE no increase
		(250,000)	Step increase
		697,000	FY25 Retirements/Resignations
19,781,158	20,817,000	Hourly Staff	FY25 increase above step increase (Note 3) 3.7% based on FY24 adj salary
74,180	75,000	Unused Leave	
21,675,000	22,800,000	Classified Total	
	1,125,000	Increase from CY (Note 1)	
4.8%	1,035,000	Increase after FY24 mkt adj/filled positions	

Note 1: FY25 total salary budget net change from FY24 salary forecast.

Note 2: There are no significant market adjustments made for FY25 salaries. Minor amounts have been provided for exceptions.

Note 3: FY25 hourly staff pay rate schedules were increased \$696K, or 3.7%.

**Health Insurance - FY25 Budget (000's)**

13,273,000	Forecast FY24 (includes Jan 2024 rate increase for first 6 months) (includes \$1.3M payment to Ins Fund)
(1,300,000)	Exclude the FY24 General Fund transfer of \$1.3M to self-insurance fund
650,000	FY25 General Fund transfer to self-insurance fund
320,000	Jan 2024 6.0% rate increase (July 2024 - Dec 2024) of \$640K x 50% = \$320K (District contribution)
738,000	Jan 2025 13.0% rate increase (Jan 2025 - June 2025) of \$1,475K x 50% = \$738K (District contribution)
(636,371)	FTE -34 Interventionists, -19 At Home (-53) 12,007 cost per staff
264,154	FTE +19 Interventionists, 1 reassign, 2 Asst Princ (22) 12,007 cost per staff
1,217	Rounding
13,310,000	Total Budget FY25
37,000	increase
0.3%	increase

**CAPITAL**

**Mehlville School District  
Capital Budget**

**Capital Budget FY24**

		G.O. Bond	(49 cents)	(3.19 cents)	Capital	
	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>HVAC Reserves</u>	<u>Total</u>
Beginning balance @6/30/2023	\$ 1,655,334	\$ 23,391,035	\$ 2,233,607	\$ 271,106	\$ 9,400,300	\$ 36,951,382
Tax levy revenue/interest	9,482,604	131,021		812,372	10,000,000	20,425,997
ESSER reimbursement	400,000					400,000
Safety Grant	300,003					300,003
Transfer from Food Service	641,991					641,991
Transfer from General Fund			1,750,000		1,100,000	2,850,000
Total Funds Available	12,479,932	23,522,056	3,983,607	1,083,478	20,500,300	61,569,373
<b>Summer 2023 Work (Budget FY24)</b>	<b>Start/End</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Total</b>
Bernard/Rogers....final pay app			44,193			44,193
#00102-1 Bierbaum Phase I	Punch list		977,862			977,862
#00103 MHS baseball fields	Fence, gate, pillars		708,269			708,269
#00112 Blades	Final pay		323,373			323,373
#00102-2 Bierbaum Ph.2	(Reg/Prop R/Prop S) End Aug 24	100,000	5,783,589	1,500,000		7,383,589
#00105-1 Hagemann	Final pay		58,201			58,201
#00104-1 Point	End Jan 25		1,137,789			1,137,789
#38400 (00107) Safety Grant \$300K		300,003				300,003
#00106-1 Buerkle	End Sep 24		81,147			81,147
#00106-3 Forder	End Sep 24		113,147			113,147
#00108-1 Beasley	End Sep 24		36,957			36,957
#00109-1 Wohlwend	End Sep 24		156,241			156,241
#00109-2 OMS	End Sep 24		113,280			113,280
#00105-2 Trautwein	Bid June 13		45,815			45,815
#00105-3 WMS	Bid May 30		86,885			86,885
#00106-2 MOSAIC phase 1	Bid rec'd		121,810			121,810
#00124 Furniture - All Locations			535,072			535,072
Roof - #00125 Buerkle (463 sq)	Final bill Mar 24		333,638		474,095	807,733
Roof - #00126 OHS 833 sq Prop S			679,865			679,865
Roof - Point (130 sq)					119,304	119,304
Roof - Wohlwend (100 sq)					141,689	141,689
Roof-#00122 WMS (365 sq)			449,042			449,042
Roof - John Cary (200 sq)	Bid rec'd		33,611			33,611
Roof - Blades (109 sq)	Bid rec'd		25,029			25,029
Roof - JB 150 squares	Bid rec'd		73,383			73,383
Roof - OES (244 sq)	Bid rec'd		68,273			68,273
HVAC - #00123 MHS		283,888	981,320			1,265,208
HVAC - OHS	Final bill Feb 24	117,498		37,000		154,498
HVAC - Blades	Final bill Feb 24	81,333		24,000		105,333
HVAC - John Cary	Final bill Feb 24	303,144		95,000	-	398,144
HVAC - OES office				18,209		18,209
HVAC - FY25 Projects	Start Jun 24/ End Jul 24	50,000			1,467,966	1,517,966
HVAC - FY26 Projects					90,004	
Blades Boiler				138,116		138,116
Beasley Boiler				72,893		72,893
Windows (Prop E)	End 2025 spring	350,000				350,000
Asphalt				210,697		210,697
Security Cameras				102,989		102,989
Tuckpointing		76,816				76,816
Security Fencing	End July 24	19,168				19,168
Lemay Bldg Demo		198,142				198,142
Lemay Bldg Phase 1	End Mar 25	2,987,386				2,987,386
Lemay Bldg Phase 2	Bid Jun 24/End Apr 25	453,135				453,135
Contingency		619,735				619,735
Capital Plan Projects	<b>Budget</b>	23,400,000	5,940,248	12,767,494	2,399,200	735,088
					1,557,970	23,400,000
						<b>Budget - Capital Plan Projects</b>
						<b>23,400,000</b>
<b>Non-Projects:</b>	<b>Budget</b>	<b>Actual</b>				
General Equip #6541	109,051	115,369				
Food Service Equip #6541	765,630	641,991				
Furniture (Prog 342) #6541	50,000	49,674				
Instructional Equip #6542	115,765	126,780				
Tech Classroom #6542	25,000	9,614				
Technology #6543	530,000	121,931				
Vehicles - 215/226/V-1	223,000	118,118				
Buses - 5	603,607	603,607				
Total Non-project expense	2,422,053	1,787,084	-	-	-	1,787,084
Total Project + Non-project	25,822,053	7,727,332	12,767,494	2,399,200	735,088	1,557,970
						25,187,084
Ending Balance @6/30/2024		\$ 4,752,601	\$ 10,754,561	\$ 1,584,407	\$ 348,390	\$ 18,942,330
						<b>\$ 36,382,289</b>

Note: Prop S funds, received 6/6/2021, must be spent by 6/3/2024. Unspent funds are subject to yield restriction regulations and compliance reporting.

**Mehlville School District  
Capital Budget**

**Capital Budget FY2025**

	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>HVAC Reserves</u>	<u>Total</u>
Beginning balance @6/30/2024	\$ 4,752,601	\$ 10,754,561	\$ 1,584,407	\$ 348,390	\$ 18,942,330	\$ 36,382,289
Tax levy revenue/interest	13,486,999			821,001	6,000,000	20,308,000
Transfers from Food Service	<b>644,000</b>					644,000
Prop R Transfer from General Fund			<b>1,750,000</b>			1,750,000
Total Funds Available	18,883,600	10,754,561	3,334,407	1,169,391	24,942,330	59,084,289

**Summer 2024 Work (Budgeted FY25)**

#00102-2 Bierbaum Ph.2		<b>3,129,253</b>				<b>3,129,253</b>
#00106-1 Buerkle	End Sep 24	<b>272,232</b>				<b>272,232</b>
#00106-3 Forder	End Sep 24	<b>350,879</b>				<b>350,879</b>
#00108-1 Beasley	End Sep 24	<b>188,525</b>				<b>188,525</b>
#00109-1 Wohlwend	End Sep 24	<b>479,549</b>				<b>479,549</b>
#00109-2 OMS	End Sep 24	<b>351,315</b>				<b>351,315</b>
#00105-2 Trautwein	Bid June 20	<b>1,430,027</b>				<b>1,430,027</b>
#00105-3 WMS	Bid May 30	<b>1,270,791</b>				<b>1,270,791</b>
#00106-2 MOSAIC phase 1 of 2	Bid Mar 26	<b>365,429</b>				<b>365,429</b>
#00106-2 MOSAIC phase 2 of 2		<b>588,750</b>				<b>588,750</b>
#00124 Furniture - All Locations		<b>279,023</b>				<b>279,023</b>
Roof - John Cary (200 sq)			<b>61,879</b>			<b>61,879</b>
Roof - Blades (109 sq)				<b>225,263</b>		<b>225,263</b>
Roof - OES (244 sq)			<b>462,811</b>			<b>462,811</b>
Roof - JB 150 squares				<b>11,932</b>		<b>11,932</b>
HVAC - Bernard	Sep 24				<b>2,032,904</b>	<b>2,032,904</b>
HVAC - Pool	Sep 24				<b>1,005,975</b>	<b>1,005,975</b>
HVAC - OES	Sep 24				<b>1,034,248</b>	<b>1,034,248</b>
HVAC - Wohlwend	Sep 24				<b>2,017,287</b>	<b>2,017,287</b>
HVAC - Point	Sep 24				<b>1,257,633</b>	<b>1,257,633</b>
HVAC - Blades (Controls)	Sep 24		<b>152,588</b>			<b>152,588</b>
HVAC - FY26 Projects	Sep 25				<b>-</b>	<b>-</b>
Asphalt		<b>-</b>	<b>320,534</b>			<b>320,534</b>
Security Cameras		<b>170,000</b>				<b>170,000</b>
Windows (Prop E)		<b>350,000</b>				<b>350,000</b>
Security Fencing		<b>44,724</b>				<b>44,724</b>
Prop S unfunded/other TBD		<b>590,000</b>	<b>752,188</b>			<b>1,342,188</b>
Lemay 2900 phase 1	Nov 24	<b>1,635,000</b>				<b>1,635,000</b>
Lemay 2900 ph1 Furniture	Oct 24	<b>200,000</b>				<b>200,000</b>
Lemay 2900 ph1 Network	Nov 24	<b>121,000</b>				<b>121,000</b>
Lemay 2900 phase 2	Dec 24	<b>1,200,000</b>				<b>1,200,000</b>
Lemay 2900 ph2 Furniture	Dec 24	<b>200,000</b>				<b>200,000</b>
Lemay 2900 phase 3	Sep 25	<b>1,654,703</b>				<b>1,654,703</b>
Transportation Office		<b>300,000</b>				<b>300,000</b>
Contingency		<b>1,993,559</b>				<b>1,993,559</b>
Capital Plan Projects	<b>Budget</b> 26,500,000	<b>8,458,986</b>	<b>8,705,772</b>	<b>1,750,000</b>	<b>237,195</b>	<b>26,500,000</b>
		<b>Budget - Capital Plan Projects</b>				<b>26,500,000</b>

**Non-Projects:**

	<u>Budget</u>					
General Equip #6541	81,500	81,500				
Food Service Equip #6541	<b>644,000</b>	644,000				
Furniture (Prog 342) #6541	55,000	55,000				
Instructional Equip #6542	53,900	53,900				
Instr Tech Classroom #6542	30,000	30,000				
Technology - General #6543	477,000	477,000				
Vehicles (4) - Facilities	<b>220,000</b>	220,000				
Vehicle - IT Van Tech 4	<b>40,000</b>	40,000				
Buses - 6	839,644	839,644				
Other debt	-	-				
Total Non-project expense	<b>2,441,044</b>	<b>2,441,044</b>	-	-	-	<b>2,441,044</b>
Total Project + Non-project	<b>28,941,044</b>	<b>10,900,030</b>	<b>8,705,772</b>	<b>1,750,000</b>	<b>237,195</b>	<b>7,348,047</b>

Ending Balance @6/30/2025      \$ 7,983,570    \$ 2,048,789    \$ 1,584,407    \$ 932,196    \$ 17,594,283    **\$ 30,143,245**

Note: Prop S funds, received 6/6/2021, must be spent by 6/3/2024. Unspent funds are subject to yield restriction regulations and compliance reporting.

**Mehlville School District  
Capital Budget**

**Capital Budget FY2026**

	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>HVAC Reserves</u>	<u>Total</u>
Beginning balance @6/30/2025	\$ 7,983,570	\$ 2,048,789	\$ 1,584,407	\$ 932,196	\$ 17,594,283	\$ 30,143,245
Tax levy revenue	13,082,999			821,001	6,000,000	19,904,000
Transfers from Food Service	<b>260,000</b>					260,000
Prop R Transfer from General Fund			<b>1,750,000</b>			1,750,000
Total Funds Available	21,326,569	2,048,789	3,334,407	1,753,197	23,594,283	52,057,245

**Summer 2025 Work (Budget FY26)**

Roof - Wohlwend 210 squares				340,000		<b>340,000</b>
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HVAC - John Cary Boilers	Sep 25				<b>187,142</b>	<b>187,142</b>
HVAC - Blades	Sep 25				<b>1,887,142</b>	<b>1,887,142</b>
HVAC - Rogers Chiller	Sep 25				<b>487,142</b>	<b>487,142</b>
HVAC - Trautwein	Sep 25				<b>2,087,143</b>	<b>2,087,143</b>
HVAC - OMS	Sep 25				<b>2,487,142</b>	<b>2,487,142</b>
HVAC - WMS	Sep 25				<b>2,487,142</b>	<b>2,487,142</b>
HVAC - OHS	Sep 25				<b>5,987,143</b>	<b>5,987,143</b>
Security Cameras/doors/locks		90,000				<b>90,000</b>
Asphalt		240,000				<b>240,000</b>
Prop S unfunded/other TBD		<b>14,000,000</b>	<b>2,450,000</b>			<b>16,450,000</b>
Lemay 2900 phase 3		<b>825,000</b>				<b>825,000</b>
Lemay 2900 ph3 Furniture		<b>300,000</b>				
SCOPE renovation of CO Bldg		1,000,000				<b>1,000,000</b>

Capital Plan Projects	<b>Budget</b>	34,854,996	16,455,000	-	2,450,000	340,000	15,609,996	34,854,996
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**Non-Projects:**

	<b>Budget</b>							
General Equip #6541	83,500	83,500						
Food Service Equip #6541	<b>260,000</b>	260,000						
Furniture (Prog 342) #6541	56,000	56,000						
Instructional Equip #6542	55,900	55,900						
Tech Classroom #6542	30,000	30,000						
Technology #6543	<b>829,000</b>	829,000						
Vehicle - Facilities van	<b>30,000</b>	30,000						
Vehicle - Facilities van	<b>30,000</b>	30,000						
Buses - 6	<b>857,000</b>	857,000						
Other debt	-	-						
Total Non-project expense	2,231,400	2,231,400	-	-	-	-	-	2,231,400

Total Project + Non-project	37,086,396	18,686,400	-	2,450,000	340,000	15,609,996	37,086,396
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Ending Balance @6/30/2026	\$ 2,640,169	\$ 2,048,789	\$ 884,407	\$ 1,413,197	\$ 7,984,287	<b>\$ 14,970,849</b>
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**Mehlville School District  
Capital Budget**

**Capital Budget FY2027**

	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>HVAC Reserves</u>	<u>Total</u>
Beginning balance @6/30/2026	\$ 2,640,169	\$ 2,048,789	\$ 884,407	\$ 1,413,197	\$ 7,984,287	\$ 14,970,849
Tax levy revenue	16,050,286			821,001	1,215,713	18,087,000
Transfers from Food Service	100,000					100,000
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	18,790,455	2,048,789	2,634,407	2,234,198	9,200,000	34,907,849

**Summer 2026 Work (Budget FY27)**

						-
						-
						-
						-
Roof - Rogers 436 squares				700,000		700,000
Roof - WMS 252 squares				404,000		404,000
						-
HVAC - MHS					5,700,000	5,700,000
HVAC - Bierbaum					2,300,000	2,300,000
HVAC - Beasley					1,200,000	1,200,000
						-
Security Cameras/doors/locks						-
Asphalt	240,000					240,000
Prop S unfunded/other TBD	12,500,000		1,750,000			14,250,000
						-
						-
Witzel Demolition	350,000					350,000
Central Office Demolition???	350,000					350,000
						-
						-
						-
						-
						-
						-
						-
Capital Plan Projects	<b>Budget</b> 25,494,000	13,440,000	-	1,750,000	1,104,000	9,200,000 25,494,000

**Non-Projects:**

	<u>Budget</u>					
General Equip #6541	85,500	85,500				
Food Service Equip #6541	100,000	100,000				
Furniture (Prog 342) #6541	57,000	57,000				
Instructional Equip #6542	57,900	57,900				
Tech Classroom #6542	30,000	30,000				
Technology #6543	810,500	810,500				
Vehicle - Facilities truck	105,000	105,000				
Vehicle - Transportation truck	35,000	35,000				
New Bus Replacement - 6	874,000	874,000				
Other debt	-	-				
Total Non-project expense	2,154,900	2,154,900	-	-	-	2,154,900
Total Project + Non-project	27,648,900	15,594,900	-	1,750,000	1,104,000	9,200,000 27,648,900
Ending Balance @6/30/2027	\$ 3,195,555	\$ 2,048,789	\$ 884,407	\$ 1,130,198	\$ -	\$ 7,258,949

	G.O. Bond	(49 cents)	Renewed?	Capital
<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>Reserve</u>
\$ 3,195,555	\$ 2,048,789	\$ 884,407	\$ 1,130,198	\$
14,733,999			821,001	
100,000		1,750,000		
18,029,554	2,048,789	2,634,407	1,951,199	

Beginning balance @6/30/2027	\$ 3,195,555	\$ 2,048,789	\$ 884,407	\$ 1,130,198	\$ -	\$ 7,258,949
Tax levy revenue	14,733,999			821,001	-	15,555,000
Transfers from Food Service	100,000					100,000
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	18,029,554	2,048,789	2,634,407	1,951,199	-	24,663,949

[illegible]

Capital Plan Projects	<b>Budget</b>	16,585,000	14,240,000	-	1,750,000	595,000	-	16,585,000
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<u>Non-Projects:</u>	<u>Budget</u>						
General Equip #6541	87,500	87,500					
Food Service Equip #6541	100,000	100,000					
Furniture (Prog 342) #6541	58,000	58,000					
Instructional Equip #6542	59,900	59,900					
Tech Classroom #6542	30,000	30,000					
Technology #6543	235,000	235,000					
Vehicle - Facilities van	30,000	30,000					
Vehicle - Facilities van	30,000	30,000					
New Bus Replacement - 6	891,000	891,000					
Other debt	-	-					
Total Non-project expense	1,521,400	1,521,400	-	-	-	-	1,521,400
Total Project + Non-project	18,106,400	15,761,400	-	1,750,000	595,000	-	18,106,400

Ending Balance @6/30/2028	\$ 2,268,154	\$ 2,048,789	\$ 884,407	\$ 1,356,199	\$ -	\$ 6,557,549
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**DEBT**

# Mehlville School District Debt Expense Summary

## FY2024 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>
Principal	1,500,000	
Interest	1,006,500	2,506,500
<u>Other</u>		
Principal	-	
Interest	-	-
Total Debt Payments		\$ 2,506,500
Total Principal	\$ 1,500,000	Capital \$ -
Total Interest	1,006,500	Debt Service 2,506,500
	<u>\$ 2,506,500</u>	<u>\$ 2,506,500</u>

## FY2025 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>
Principal	see Note 2,150,000	
Interest	961,500	3,111,500
<u>Other</u>		
Principal	-	
Interest	-	-
Total Debt Payments		\$ 3,111,500
Total Principal	\$ 2,150,000	Capital \$ -
Total Interest	961,500	Debt Service 3,111,500
	<u>\$ 3,111,500</u>	<u>\$ 3,111,500</u>

**Note: \$625K is a principal prepayment estimated to save \$281K interest expense.**

## FY2026 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>
Principal	1,550,000	
Interest	915,750	2,465,750
<u>Other</u>		
Principal	-	
Interest	-	-
Total Debt Payments		\$ 2,465,750
Total Principal	\$ 1,550,000	Capital \$ -
Total Interest	915,750	Debt Service 2,465,750
	<u>\$ 2,465,750</u>	<u>\$ 2,465,750</u>

# Mehlville School District Debt Expense Summary

## FY2027 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>
Principal	1,600,000	
Interest	869,250	2,469,250
<u>Other</u>		
Principal	-	
Interest	-	-
Total Debt Payments		<u>\$ 2,469,250</u>
Total Principal	\$ 1,600,000	Capital \$ -
Total Interest	869,250	Debt Service 2,469,250
	<u>\$ 2,469,250</u>	<u>\$ 2,469,250</u>

## FY2028 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>
Principal	1,625,000	
Interest	821,250	2,446,250
<u>Other</u>		
Principal	-	
Interest	-	-
Total Debt Payments		<u>\$ 2,446,250</u>
Total Principal	\$ 1,625,000	Capital \$ -
Total Interest	821,250	Debt Service 2,446,250
	<u>\$ 2,446,250</u>	<u>\$ 2,446,250</u>

Note 1: All COPS are paid off as of June 30, 2021.

Note 2: DNR debt was paid off early in FY18 to save \$5K interest and reduce annual payments by \$35K.

Note 3: The bus lease was paid off early in FY18 to save \$8K interest and reduce annual payments by \$113K.

Note 4: In 1993, \$48M was borrowed and the General Obligation bond debt was paid off by FY17.

Note 5: Turf debt was paid off FY16 and St. John's building was paid off FY17. Combined, the two payoffs free up \$286K annual expense which can go toward other capital projects.

**Mehlville School District**  
**Summary of Principal and Interest Payments For ASBR**  
**FY2024**

ISSUE	Beg Balance	Principal Paid	(Refunded) Borrowed	Ending Balance	Interest	Fund/ Function
LEASE PURCHASE						
2019 COPS	-	-		-	-	450
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
Other						
Copiers	-	\$ -	\$ -	\$ -	\$ -	410-5231
	\$ -	\$ -	\$ -	\$ -	\$ -	
G.O. Bonds	\$ 33,550,000.00	\$ 1,500,000.00	\$ -	\$ 32,050,000.00	\$ 1,006,500.00	300
Total Debt	\$ 33,550,000.00	\$ 1,500,000.00	\$ -	\$ 32,050,000.00	\$ 1,006,500.00	

Facility Authority Principal	\$ -	Fund 410-5231	\$ -
G.O. Bond	\$ 1,500,000.00	Fund 450	-
Copiers	-	Fund 300	1,006,500.00
Total	\$ 1,500,000.00	Total Interest	\$ 1,006,500.00

Total P&I Payments	\$ 2,506,500.00
Credits	
Control Total	\$ 2,506,500.00
Difference	\$ -

Note 2: GO Debt limit = 15% of assessed value. G.O. debt capacity = debt limit less current GO debt principal.

	(000's)
Assessed Value 2023 =	\$ 2,622,116
	15%
Debt Limit =	\$ 393,317
GO Debt Principal	32,050
Debt Capacity =	\$ 361,267

**Mehlville School District**  
**Debt Payment Schedules - Debt Service Fund #300**  
**Wells Fargo Account**

**Sources of Funds**

Series 2021 Bonds Issued 6/3/21	\$ 35,000,000.00
Reoffering Premium	<b>2,708,737.00</b>
Total Principal	<b>\$ 37,708,737.00</b>

**Cost of Issuance**

Bond Counsel Fees	55,000.00
Official statement of preparation	2,500.00
Registrar/Paying agent/Trustee Bank	400.00
Underwriting fees	245,000.00
Rating agency fees	17,550.00
Underwriting expense	3,300.00
Registration fee - MO State Auditor	1,000.00
Total COI	<b>324,750.00</b>

Net Deposit - Bond Proceeds Capital	<b>\$ 37,383,987.00</b>
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Note> If bond proceeds are not fully spent by 6/3/2024, further compliance reporting will be required.  
The Districts bond counsel will provide such reporting for appropriate nominal fees.

**SUMMARY OF G.O. BOND BY YEAR**

<u>FY</u>	<u>Pay Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY22		-	781,666.67	781,666.67
FY23		1,450,000.00	1,050,000.00	2,500,000.00
FY24		1,500,000.00	1,006,500.00	2,506,500.00
FY25		1,525,000.00	961,500.00	2,486,500.00
FY26		1,550,000.00	915,750.00	2,465,750.00
FY27		1,600,000.00	869,250.00	2,469,250.00
FY28		1,625,000.00	821,250.00	2,446,250.00
FY29		1,650,000.00	772,500.00	2,422,500.00
FY30		1,700,000.00	723,000.00	2,423,000.00
FY31		1,750,000.00	672,000.00	2,422,000.00
FY32		1,800,000.00	619,500.00	2,419,500.00
FY33		1,850,000.00	565,500.00	2,415,500.00
FY34		1,900,000.00	510,000.00	2,410,000.00
FY35		1,975,000.00	453,000.00	2,428,000.00
FY36		2,025,000.00	393,750.00	2,418,750.00
FY37		2,100,000.00	333,000.00	2,433,000.00
FY38		2,150,000.00	270,000.00	2,420,000.00
FY39		2,200,000.00	205,500.00	2,405,500.00
FY40		2,275,000.00	139,500.00	2,414,500.00
FY41		2,375,000.00	71,250.00	2,446,250.00
Total		\$ 35,000,000.00	\$ 12,134,416.67	\$ 47,134,416.67

**DETAIL G.O. BOND PAY SCHEDULES**

<u>FY</u>	<u>Pay Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	3/1/2022	-	781,666.67	\$ 781,666.67
2023	9/1/2022		525,000.00	\$ 525,000.00
2023	3/1/2023	1,450,000.00	525,000.00	\$ 1,975,000.00
2024	9/1/2023		503,250.00	\$ 503,250.00
2024	3/1/2024	1,500,000.00	503,250.00	\$ 2,003,250.00
2025	9/1/2024		480,750.00	\$ 480,750.00
2025	3/1/2025	1,525,000.00	480,750.00	\$ 2,005,750.00
2026	9/1/2025		457,875.00	\$ 457,875.00
2026	3/1/2026	1,550,000.00	457,875.00	\$ 2,007,875.00
2027	9/1/2026		434,625.00	\$ 434,625.00
2027	3/1/2027	1,600,000.00	434,625.00	\$ 2,034,625.00
2028	9/1/2027		410,625.00	\$ 410,625.00
2028	3/1/2028	1,625,000.00	410,625.00	\$ 2,035,625.00
2029	9/1/2028		386,250.00	\$ 386,250.00
2029	3/1/2029	1,650,000.00	386,250.00	\$ 2,036,250.00
2030	9/1/2029		361,500.00	\$ 361,500.00
2030	3/1/2030	1,700,000.00	361,500.00	\$ 2,061,500.00
2031	9/1/2030		336,000.00	\$ 336,000.00
2031	3/1/2031	1,750,000.00	336,000.00	\$ 2,086,000.00
2032	9/1/2031		309,750.00	\$ 309,750.00
2032	3/1/2032	1,800,000.00	309,750.00	\$ 2,109,750.00
2033	9/1/2032		282,750.00	\$ 282,750.00
2033	3/1/2033	1,850,000.00	282,750.00	\$ 2,132,750.00
2034	9/1/2033		255,000.00	\$ 255,000.00
2034	3/1/2034	1,900,000.00	255,000.00	\$ 2,155,000.00
2035	9/1/2034		226,500.00	\$ 226,500.00
2035	3/1/2035	1,975,000.00	226,500.00	\$ 2,201,500.00
2036	9/1/2035		196,875.00	\$ 196,875.00
2036	3/1/2036	2,025,000.00	196,875.00	\$ 2,221,875.00
2037	9/1/2036		166,500.00	\$ 166,500.00
2037	3/1/2037	2,100,000.00	166,500.00	\$ 2,266,500.00
2038	9/1/2037		135,000.00	\$ 135,000.00
2038	3/1/2038	2,150,000.00	135,000.00	\$ 2,285,000.00
2039	9/1/2038		102,750.00	\$ 102,750.00
2039	3/1/2039	2,200,000.00	102,750.00	\$ 2,302,750.00
2040	9/1/2039		69,750.00	\$ 69,750.00
2040	3/1/2040	2,275,000.00	69,750.00	\$ 2,344,750.00
2041	9/1/2040		35,625.00	\$ 35,625.00
2041	3/1/2041	2,375,000.00	35,625.00	\$ 2,410,625.00
Total		\$ 35,000,000.00	\$ 12,134,416.67	\$ 47,134,416.67

# FORECAST

**MEHLVILLE SCHOOL DISTRICT**  
**Forecast Summary FY26 - FY28**

**Forecast Reliability**

Forecasts are very general projections that **most likely will vary significantly from actual** due to changes in government funding, voter approval, student attendance, and property values.

**Forecast Assumptions.** See key assumptions on page 2.

<b><u>Forecast Summary</u></b>		Operating <u>Gain (Loss)</u>	Note 1 Capital Fund <u>Revenue</u>	Note 1 Capital Fund <u>Transfers</u>	Note 2 <u>Total</u>	
FY23	\$	5,778	\$ 5,128	\$ 4,225	\$	<b>15,131</b>
FY24		<b>(234)</b>	<b>20,431</b>	<b>2,850</b>		<b>23,047</b>
FY25		-	<b>20,308</b>	<b>1,750</b>		<b>22,058</b>
FY26		<b>(1)</b>	<b>19,904</b>	<b>1,750</b>	<b>21,653</b>	Tax freeze?
FY27		<b>(2)</b>	<b>18,087</b>	<b>1,750</b>	<b>19,835</b>	Tax freeze? Prop A renew?
FY28		<b>(1)</b>	<b>15,555</b>	<b>1,750</b>	<b>17,304</b>	Tax freeze? Prop A renew?

Note 1> Revenue amount ties to Capital Fund #410 revenue for each year, **except FY23 is reduced \$2.0M to exclude ESSER, and FY24 is reduced \$.7M to exclude ESSER & grants.** Transfers tie to General Fund #110 transfers to capital. Food service transfers to capital were excluded since they are merely reimbursements of food service capital expense.

Note 2: **Operating gains** appear to decline after FY23. However, the decline is due to allocating more funds to the Capital Fund that could have otherwise been allocated to operating funds. Thus, to make **comparable comparisons** from year-to-year, the **sum of operating gains PLUS the capital funding amount** must be computed. Operating gains are purposefully targeted for **near break-even** by reducing the General/Teacher Fund levy and increasing **the Capital Fund levy**. FY23 revenue is shown as a benchmark before Prop E revenue was passed for FY24. **Beginning FY26**, it is uncertain how much revenue will decrease from the **real estate tax freeze**. Currently there is **no revenue decrease in the forecast due to lack of sufficient data**. **Effective FY27, if Prop A is not renewed, over \$.8M capital revenue will decrease. Currently Prop A revenue is INCLUDED in FY27 and FY28 revenue forecast.**

Note 3: Overall, the additional capital funding has been used for HVAC replacement reserves to fund about \$33M over multiple years. Additional funding could be used for unfunded Prop S projects that could not be completed within the \$35M bond issue for Prop S, including the potential for a badly needed transportation garage which costs over \$10M.

**MEHLVILLE SCHOOL DISTRICT**  
**Forecast Assumptions FY26 - FY28**

**REVENUE**

**1. Prop A 3.19 cent levy generates over \$820K for roofing and HVAC capital. It sunsets after FY26. The forecast assumes it will renew.**

**If Prop A is not renewed, effective FY27, capital revenue will decrease over \$.8M per year.**

2. Revenue - Local Taxes	FY26	FY27	FY28	
Reassessment year?	reassessment	non-reassess	reassessment	
AV (assessed value) increase	2.0%	0.4%	2.5%	(includes new construction)
New construction (000's)	\$ 2,800	\$ 2,800	\$ 2,800	same as FY25
CPI	2.5%	2.5%	2.5%	
Prop A 4 cents renewed		Yes	Yes	(expires FY26 unless renewed)
General/Teacher Tax Levy	\$ 3.1802	\$ 3.2700	\$ 3.3712	FY25 = \$3.1555
Capital Tax Levy	0.6601	0.5943	0.4931	FY25 = \$0.6848
Debt Service Tax Levy	0.1200	0.0960	0.0960	FY25 = \$0.1200
Total Tax Levy	\$ 3.9603	\$ 3.9603	\$ 3.9603	FY25 = \$3.9603

**Note: Beginning FY26, it is uncertain how much revenue will decrease from the real estate tax freeze. Currently there is no revenue decrease in the forecast due to lack of sufficient data.**

3. Revenue - Basic Formula	FY26	FY27	FY28	
Revenue (000's)	\$ 22,521	\$ 24,638	\$ 24,638	same as FY25; 2.0% > FY23 regular term ADA
SAT (State adequacy target)	\$ 7,000	\$ 7,200	\$ 7,200	FY25 = \$6,760
WADA (CY/PY/2nd PY)	9,692	9,692	9,692	same as FY25
Summer school ADA	160	160	160	same as FY25
DVM (dollar value modifier)	1.092	1.092	1.092	same as FY25

**Note: Formula WADA is estimated more conservatively. If ADA is up 3.2% instead of 2.0% it is an additional \$775K revenue Per year. SAT for FY26-28 is based on DESE projections.**

4. Revenue - Sales Tax	FY26	FY27	FY28	
Prior year WADA	9,799	9,799	9,799	same as FY25; 3.2% > FY23 regular term ADA
DESE reimbursement per WADA	1,551	1,590	1,630	FY25 = \$1,513
Increased reimbursement rate	2.5%	2.5%	2.5%	

**Note: increase of 2.5% is estimated inflation.**

**EXPENSE**

- Salaries for certified staff assume 1 step (\$1.1M), 2.5% add to the base, \$225K channel changes, and \$525K retiree savings.  
Salaries for classified staff assume 1 step (\$523K), 2.5% add to the base, and \$250K retiree savings.  
Admin salaries assume 2.5% increases.
- Health insurance assumes 10% increases. This may be on the low end. Claims YTD are up 21%.
- Purchased services and supplies expense are estimated to increase 2.5% each year.
- Capital expense is based on recent trends, IT replacement plans, Food Service replacement plans, bus replacement plans, non-bus vehicle replacement plans, Prop R funding, Prop A funding, and additional HVAC reserve allocations.
- Debt is based on actual pay schedules, plus \$625K principal prepayment in FY25 and FY26. The prepayment is based on utilizing 9.6 cents tax levy to pay the scheduled principal and interest debt payment, and the additional 2.4 cents to prepay principal.

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY24**

Forecast  
Jun-24

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Fund Balance	\$ 43,609,300	\$ 5,642,456	\$ 36,949,356	\$ 2,182,119	\$ 88,383,231
Revenue	133,156,000	6,736,000	21,131,000	3,216,000	\$ 164,239,000
Expenditures	130,540,000	6,853,000	25,463,000	2,507,000	\$ 165,363,000
Transfers	(2,850,000)	(766,000)	3,616,000	-	\$ -
Net Gain (Loss)	(234,000)	(883,000)	(716,000)	709,000	\$ (1,124,000)
End Fund Balance	\$ 43,375,300	\$ 4,759,456	\$ 36,233,356	\$ 2,891,119	\$ 87,259,231

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 40,872,544	\$ 2,736,756	\$ 43,609,300	Operating \$ (234,000)
Revenue	47,360,000	85,796,000	133,156,000	Non-Operating (890,000)
Expenditures	43,605,000	86,935,000	130,540,000	Total \$ (1,124,000)
Transfers	(2,850,000)		(2,850,000)	
Net Gain (Loss)	905,000	(1,139,000)	(234,000)	
End Fund Balance	\$ 41,777,544	\$ 1,597,756	\$ 43,375,300	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 4,029,326	\$ 1,389,810	\$ 223,320	\$ 5,642,456
Revenue	5,211,000	1,025,000	500,000	6,736,000
Expenditures	5,353,000	1,100,000	400,000	6,853,000
Transfers	(766,000)			(766,000)
Net Gain (Loss)	(908,000)	(75,000)	100,000	(883,000)
End Fund Balance	\$ 3,121,326	\$ 1,314,810	\$ 323,320	\$ 4,759,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,182,119	\$ 2,182,119
Revenue	-	3,216,000	3,216,000
Expenditures	-	2,507,000	2,507,000
Transfers	-		-
Net Gain (Loss)	-	709,000	709,000
End Fund Balance	\$ -	\$ 2,891,119	\$ 2,891,119

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/24 Cash Reserve %	33.2%	Forecast		\$ (1,124)	\$ (234)
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3%	Actual	2.9%	\$ (2,535)	\$ (1,613)

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,916,200
Excess of Min Required Balance	\$ 39,459,100

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Full Year Budget**  
**FY25**

NY Budget 2

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 43,375,300	\$ 4,759,456	\$ 36,233,356	\$ 2,891,119	\$ 87,259,231
Revenue	137,042,000	6,928,000	20,308,000	3,277,000	\$ 167,555,000
Expenditures	135,292,000	7,159,000	28,945,000	3,113,000	\$ 174,509,000
Transfers	(1,750,000)	(644,000)	2,394,000	-	\$ -
Net Gain (Loss)	-	(875,000)	(6,243,000)	164,000	\$ (6,954,000)
End Balance	\$ 43,375,300	\$ 3,884,456	\$ 29,990,356	\$ 3,055,119	\$ 80,305,231

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 41,777,544	\$ 1,597,756	\$ 43,375,300	Operating \$ -
Revenue	49,528,000	87,514,000	137,042,000	Non-Operating (6,954,000)
Expenditures	46,456,000	88,836,000	135,292,000	Total \$ (6,954,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,322,000	(1,322,000)	-	
End Balance	\$ 43,099,544	\$ 275,756	\$ 43,375,300	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,121,326	\$ 1,314,810	\$ 323,320	\$ 4,759,456
Revenue	5,228,000	1,125,000	575,000	6,928,000
Expenditures	5,459,000	1,125,000	575,000	7,159,000
Transfers	(644,000)			(644,000)
Net Gain (Loss)	(875,000)	-	-	(875,000)
End Balance	\$ 2,246,326	\$ 1,314,810	\$ 323,320	\$ 3,884,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,891,119	\$ 2,891,119
Revenue	-	3,277,000	3,277,000
Expenditures	-	3,113,000	3,113,000
Transfers			-
Net Gain (Loss)	-	164,000	164,000
End Balance	\$ -	\$ 3,055,119	\$ 3,055,119

Cash reserve % of annual expense

	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	32.1%	Forecast		\$ (6,954)	\$ -
6/30/24 Cash Reserve %	33.2%	Budget		\$ (1,124)	\$ (234)
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478

Note 1) Amount is transferred to the Capital Fund for Prop R \$1,750K.

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY26**

Year 3

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 43,375,300	\$ 3,884,456	\$ 29,990,356	\$ 3,055,119	\$ 80,305,231
Revenue	142,279,000	7,097,000	19,904,000	3,340,000	172,620,000
Expenditures	140,530,000	7,380,000	24,265,000	3,092,000	175,267,000
Transfers	(1,750,000)	(260,000)	2,010,000	-	-
Net Gain (Loss)	(1,000)	(543,000)	(2,351,000)	248,000	(2,647,000)
End Balance	\$ 43,374,300	\$ 3,341,456	\$ 27,639,356	\$ 3,303,119	\$ 77,658,231

	General Fund #110	Special Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 43,099,544	\$ 275,756	\$ 43,375,300	Operating \$ (1,000)
Revenue	49,465,000	92,814,000	142,279,000	Non-Operating (2,646,000)
Expenditures	48,136,000	92,394,000	140,530,000	Total \$ (2,647,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	(421,000)	420,000	(1,000)	
End Balance	\$ 42,678,544	\$ 695,756	\$ 43,374,300	

	Food Service Fund #500	Activities Fund #600	Athletic Fund #700	Appropriated General Funds
Beg Balance	\$ 2,246,326	\$ 1,314,810	\$ 323,320	\$ 3,884,456
Revenue	5,351,000	1,171,000	575,000	7,097,000
Expenditures	5,680,000	1,125,000	575,000	7,380,000
Transfers	(260,000)			(260,000)
Net Gain (Loss)	(589,000)	46,000	-	(543,000)
End Balance	\$ 1,657,326	\$ 1,360,810	\$ 323,320	\$ 3,341,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 3,055,119	\$ 3,055,119
Revenue	-	3,340,000	\$ 3,340,000
Expenditures	-	3,092,000	\$ 3,092,000
Transfers			\$ -
Net Gain (Loss)	-	248,000	\$ 248,000
End Balance	\$ -	\$ 3,303,119	\$ 3,303,119

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	30.9%	Forecast		\$ (2,647)	\$ (1)
6/30/25 Cash Reserve %	32.1%	Forecast		\$ (6,954)	\$ -
6/30/24 Cash Reserve %	33.2%	Budget		\$ (1,124)	\$ (234)
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY27**

Year 4

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 43,374,300	\$ 3,341,456	\$ 27,639,356	\$ 3,303,119	\$ 77,658,231
Revenue	147,673,000	7,274,000	18,087,000	2,700,000	175,734,000
Expenditures	145,925,000	7,594,000	18,612,000	2,470,000	174,601,000
Transfers	(1,750,000)	(100,000)	1,850,000	-	-
Net Gain (Loss)	(2,000)	(420,000)	1,325,000	230,000	1,133,000
End Balance	\$ 43,372,300	\$ 2,921,456	\$ 28,964,356	\$ 3,533,119	\$ 78,791,231

	General Fund #110	Special Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 42,678,544	\$ 695,756	\$ 43,374,300	Operating \$ (2,000)
Revenue	51,512,000	96,161,000	147,673,000	Non-Operating 1,135,000
Expenditures	49,909,000	96,016,000	145,925,000	Total \$ 1,133,000
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	(147,000)	145,000	(2,000)	
End Balance	\$ 42,531,544	\$ 840,756	\$ 43,372,300	

	Food Service Fund #500	Activities Fund #600	Athletic Fund #700	Appropriated General Funds
Beg Balance	\$ 1,657,326	\$ 1,360,810	\$ 323,320	\$ 3,341,456
Revenue	5,481,000	1,218,000	575,000	7,274,000
Expenditures	5,894,000	1,125,000	575,000	7,594,000
Transfers	(100,000)			(100,000)
Net Gain (Loss)	(513,000)	93,000	-	(420,000)
End Balance	\$ 1,144,326	\$ 1,453,810	\$ 323,320	\$ 2,921,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 3,303,119	\$ 3,303,119
Revenue	-	2,700,000	2,700,000
Expenditures	-	2,470,000	2,470,000
Transfers			\$ -
Net Gain (Loss)	-	230,000	\$ 230,000
End Balance	\$ -	\$ 3,533,119	\$ 3,533,119

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/27 Cash Reserve %	29.7%	Forecast		\$ 1,133	\$ (2)
6/30/26 Cash Reserve %	30.9%	Forecast		\$ (2,647)	\$ (1)
6/30/25 Cash Reserve %	32.1%	Forecast		\$ (6,954)	\$ -
6/30/24 Cash Reserve %	33.2%	Budget		\$ (1,124)	\$ (234)
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY28**

Year 5

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 43,372,300	\$ 2,921,456	\$ 28,964,356	\$ 3,533,119	\$ 78,791,231
Revenue	153,224,000	7,456,000	15,555,000	2,765,000	179,000,000
Expenditures	151,475,000	7,814,000	18,689,000	2,447,000	180,425,000
Transfers	(1,750,000)	(100,000)	1,850,000	-	-
Net Gain (Loss)	(1,000)	(458,000)	(1,284,000)	318,000	(1,425,000)
End Balance	\$ 43,371,300	\$ 2,463,456	\$ 27,680,356	\$ 3,851,119	\$ 77,366,231

	General Fund #110	Special Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 42,531,544	\$ 840,756	\$ 43,372,300	Operating \$ (1,000)
Revenue	53,529,000	99,695,000	153,224,000	Non-Operating (1,424,000)
Expenditures	51,738,000	99,737,000	151,475,000	Total \$ (1,425,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	41,000	(42,000)	(1,000)	
End Balance	\$ 42,572,544	\$ 798,756	\$ 43,371,300	

	Food Service Fund #500	Activities Fund #600	Athletic Fund #700	Appropriated General Funds
Beg Balance	\$ 1,144,326	\$ 1,453,810	\$ 323,320	\$ 2,921,456
Revenue	5,615,000	1,266,000	575,000	7,456,000
Expenditures	6,114,000	1,125,000	575,000	7,814,000
Transfers	(100,000)			(100,000)
Net Gain (Loss)	(599,000)	141,000	-	(458,000)
End Balance	\$ 545,326	\$ 1,594,810	\$ 323,320	\$ 2,463,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 3,533,119	\$ 3,533,119
Revenue	-	2,765,000	\$ 2,765,000
Expenditures	-	2,447,000	\$ 2,447,000
Transfers			\$ -
Net Gain (Loss)	-	318,000	\$ 318,000
End Balance	\$ -	\$ 3,851,119	\$ 3,851,119

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/28 Cash Reserve %	28.6%	Forecast		\$ (1,425)	\$ (1)
6/30/27 Cash Reserve %	29.7%	Forecast		\$ 1,133	\$ (2)
6/30/26 Cash Reserve %	30.9%	Forecast		\$ (2,647)	\$ (1)
6/30/25 Cash Reserve %	32.1%	Forecast		\$ (6,954)	\$ -
6/30/24 Cash Reserve %	33.2%	Budget		\$ (1,124)	\$ (234)
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532

# **REPLACEMENT SCHEDULES**

**Mehlville School District**  
**Bus Fleet - Replacement Schedule (see Note 3)**  
**Budget 2024-25**

2023-24 Bus Fleet (see Note 1)				16 Year Life Cycle Purchase Plan (see Note 2)						
Bus Qty	Model Year	Delivery Date	16 Year Replacement Date	Fiscal Year	Delivery	# Buses Bought	End of Year # Buses >16 Yrs Old	# Buses >14 Yrs Old	(2% inflation) Bus Unit Cost	Total Bus Cost
				2008-09		4				
				2009-10		-				
				2010-11		-				
				2011-12		-				
				2012-13		-				
				2013-14		12 (1 new, 11 used)				
				2014-15		5				
				2015-16		-				
				2016-17		11			\$ 93,080	\$ 1,023,885
				2017-18		7			\$ 82,242	\$ 575,694
				2018-19		6			\$ 86,171	\$ 517,024
				2019-20		6	7		\$ 97,845	\$ 587,070
				2020-21		5	5		\$ 98,350	\$ 491,749
				2021-22		5	1		\$ 102,185	\$ 510,924
				2022-23		5	-		\$ 110,010	\$ 550,049
				2023-24		5	9	21	\$ 120,722	\$ 603,610
				1 2024-25	July 2024	6	4	15	\$ 139,941	\$ 839,644
				2 2025-26	July 2025	6	9	10	\$ 142,739	\$ 856,437
				3 2026-27	July 2026	6	3	5	\$ 145,594	\$ 873,566
				4 2027-28	July 2027	6	(2)	-	\$ 148,506	\$ 891,037
				5 2028-29	July 2028	6	(7)	(2)	\$ 151,476	\$ 908,858
				6 2029-30	July 2029	6	(12)	(8)	\$ 154,506	\$ 927,035
				7 2030-31	July 2030	6	(14)	(4)	\$ 157,596	\$ 945,576
				8 2031-32	July 2031	6	(20)	(3)	\$ 160,748	\$ 964,487
				9 2032-33	July 2032	6	(16)	(3)	\$ 163,963	\$ 983,777
				10 2033-34	July 2033	6	(15)	(3)	\$ 167,242	\$ 1,003,452
				11 2034-35	July 2034	5	(14)	(7)	\$ 170,587	\$ 852,934
				12 2035-36	July 2035	5	(13)	(7)	\$ 173,999	\$ 869,993
				13 2036-37	July 2036	5	(17)	(9)	\$ 177,479	\$ 887,393
				14 2037-38	July 2037	5	(17)	(3)	\$ 181,028	\$ 905,141
				15 2038-39	July 2038	5	(19)		\$ 184,649	\$ 923,244
				16 2039-40	July 2039	5	(13)		\$ 188,342	\$ 941,709
77	Total					90	Purchases from FY25 thru FY40			
(see Note 1)						(see Note 2)				

**Note 1:** This section represents the bus fleet once the new year buses are purchased and old buses are sold. The number of buses by model year show the age of our fleet. **Industry recommends optimal bus replacement is after 14 years.** The district replacement target is 16 years due to historical budget constraints. If buses are not replaced timely, there are two negative consequences. First, child safety is at risk due to higher rates of buses stranded on the road. Secondly, older buses cost more since repair costs exceed the average annual bus cost when spreading the purchase price over a 16 year life cycle. Additionally, it is important to remember that DESE reimburses about 25% of the cost of buses over an 8 year period, so the average cost to the district is even lower. The replacement date column shows when each model year should be replaced to stay within the 16 year target.

**Note 2:** The life cycle purchase plan shows how many buses should be purchased each year, the date of the purchase, and how many buses in the fleet remain > 16 years old. Note that some future years show negative buses > 16 years. That does NOT mean buses should not be purchased - they should. It means that buses replaced in those years are merely 16 years old instead of 17 or more years old. Remember in Note 1, industry standard is 14 years, so we are still more cost effective to be replacing 15 and 16 year old buses when opportunity allows.

**Note 3:** Note that 1 new bus was purchased from FY10 - FY14. The next 5 years (FY15-FY19), 29 new buses were purchased. It is critical to appropriate funds for future bus purchases according to this plan to avoid future "catch-up" like the past. The district should never again have a 5 year variance of 29-1. It is strongly recommended in the future that a permanent, restricted capital levy be established to fund this cost.

**Mehlville School District**  
**Non-Bus Fleet Vehicle Replacement Schedule**  
**Budget FY25**

<u>Dept</u>	<u>Vehicle #</u>		<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Facilities	201	Van					40,000
Facilities	214	Dump truck					105,000
Facilities	215	Box Truck	95,000				
Facilities	220	Van				35,000	
Facilities	226	Box truck/van	64,000		40,000		
Facilities	228	Box truck		80,000			
Facilities	231	Van		50,000			
Facilities	238	Van				40,000	
Facilities	239	Van		50,000			
Facilities	240	Van			50,000		
Facilities	241	Van				40,000	
Facilities	242	Van		40,000			
sub-total			159,000	220,000	90,000	115,000	145,000
Transportation	186	Fuel Truck					100,000
Transportation	V-1	Truck	64,000				
Transportation	V-5	Truck				40,000	
Community Ed		Car					40,000
Food Service		Van			40,000		
IT	Tech 4	Van		40,000			
IT	Tech 5	Van			40,000		
IT	Tech 6	Van				40,000	
Grand Total			223,000	260,000	170,000	195,000	285,000

Note: Costs are listed at current estimated values.

Mehlville School District  
FY25 Budget - Facilities Non-Bus Fleet @ December 2023  
32 Vehicles + Spares

	10 years or less AND under #100K miles
	Over 10 years OR over #100K miles
	Over 15 years OR over #150K miles
	Over 20 years OR over #200K miles

								12/31/2023 Estimated
	VEHICLE	YEAR	MAKE	MODEL	VIN NUMBER	ASSIGNED TO	Mileage	Replace
1								
2	214	2000	sterling	DUMP	2FWKAJCB21AH38979	Dump Truck	155,444	FY28
3	226	2004	FORD	E-350 BOX VAN	1FDWE35L14HA46147	Keith/Scott Carpenters	99,700	FY24
4	228	2006	FORD	E-350 CUTAWAY	1FDSE35L66DA09894	Scott McCrea	143,173	FY25
5	231	2006	FORD	E-350 VAN	1FTSS34L76DA11233	Dave Smith	91,351	ordered
6	239	2007	FORD	E-150 VAN	1FTNE14W27DA22015	Lou Scott	167,901	ordered
7	240	2007	FORD	E-250 VAN	1FTNS24W97DA28313	John White	115,409	FY26
8	241	2008	FORD	E-350 VAN	1FTSS34L68DA73287	Robert Brewer	86,109	FY27
9	242	2008	FORD	E-350 VAN	1FMNE11L38DA73286	Randy Smith	140,172	FY25
10	220	2009	FORD	E-250 EXT VAN	1FTNS24L79DA40341	Aaron Brown	80,019	FY27
11	238	2009	FORD	ESCAPE 4WD	1FMCU92749KB86199	Russ Suda	89,707	FY27
12	215	2010	FORD	E450 Super Duty Cutaway	1FDXE4FL7ADA28053	Erich Mueller	133,935	FY24
13	212	2012	CHEV.	G-2500 EXPRESS	1GCWGFCA4C1188968	Joe Copping	95,028	FY29
14	201	2013	CHEV.	G-3500 EXPRESS	1GCZGUCG6D1167692	Darrell Sewell	93,890	FY28
15	217	2015	CHEV.	G23705	1GCWGBFG1G1118195	Rich Sabo	36,847	FY31
16	216	2016	CHEV.	3500 SILVERADO	1GCOKYEG5GZ427226	Grounds Pick-up (Plow)	54,000	FY31
17	222	2016	CHEV.	1500 SILVERADO	1GCNKNEC9GZ397293	John Tucker	23,419	FY32
18	224	2016	CHEV.	3500 SILVERADO	1GCOKYEG5G2303649	Mark Benack (Plow)	43,954	FY32
19	233	2016	CHEV.	3500 SILVERADO	1GCOKYEG9GZ427259	Grounds Pick-up (Plow)	45,483	FY33
20	244	2017	CHEV.	EXPRESS 3500	1GCZGHFG6H1114242	Mike Mankus	43,592	FY33
21	245	2017	CHEV.	EXPRESS 3500	1GCZGHFG0H1166899	Joe Gipson	30,394	FY34
22	246	2018	CHEV.	EXPRESS 3500	1GCZGHFG3J1332130	Chad Schmidt	42,333	FY34
23	247	2018	CHEV.	EXPRESS 3500	1GCZGHFG2J1343457	Jim Lawson	31,470	FY35
24	204	2019	CHEV.	Econoline Express 3500	1GCZGHFG2K1281382	Pete Frisella	17,617	FY35
25	232	2019	CHEV.	EXPRESS G2	1GCWGAFG2K1242186	Michelle Loeffler	61,481	FY36
26	237	2019	CHEV.	SILVERADO 2500 4WD	1GC1KREG7KF128132	Grounds Pick-up	22,992	FY36
27	207	2020	CHEV.	EXPRESS 3500 Extend	1GCZGHFG9L1238076	Adam Austerman	19,097	FY37
28	223	2020	RAM	Dump Truck	3C7WRNBLXLG220530	Dump Truck	8,225	FY40
29	243	2020	CHEV.	Silverado 2500 HD	1GC1YLE79LF182190	Grounds Pick-up (Plow)	19,803	FY37
30	221	2023	CHEV.	G-3500 EXPRESS	1GCZGHFP1P1100845	Matt Rellergert	6,312	FY38
31	227	2023	Dodge	RAM 5500 Chassis	3C7WRNBL2PG61714	Dump Truck (Salt/Plow)	184	FY38
32	206	2024	CHEV.	3500 SILVERADO	1GC3YSE7XRF128828		2,738	FY39
33	219	2024	CHEV.	2500 SILVERADO	1GC5YNE72RF108471	Mike Gegg	3,431	FY39
34	211	1990	IHC	S1900 STK. TRUCK	1HTSAZRM5LH684603	White Stake Truck	107,273	spare
35	235	1993	GMC	TOP KICK STAKE	1GDL7H1J6PJ502719	Stake Truck	46,153	spare
36	208	1998	CHEV.	K-3500 4X4	1GCHK34R4WF025755	Spare snow plow	194,511	spare
37	203	2000	CHEV.	G-3500 VAN	1GCHG39R5Y1146921	Night custodian/Summer	134,522	spare
38	209	2002	CHEV.	G-3500 VAN	1GCHG39RX21118135	Summer painters		spare
39	218	2004	FORD	E-250 VAN	1FTNS24L54HA46141	Summer help	168,344	spare
40	225	2009	FORD	SD F350 4x4 CREW	1FTWW31539EA88062	Grounds 4-Door Pick Up	78,650	spare
	210				Not used			
	213				Not used			
	229				Not used			
	230				Not used			
	234				Not used			
	236				Not used			

Mehlville School District  
FY25 Budget - Other Non-Bus Fleet @ December 2023

	10 years or less AND under #100K miles
	Over 10 years OR over #100K miles
	Over 15 years OR over #150K miles
	Over 20 years OR over #200K miles

12/31/2023 Estimated

VEHICLE	YEAR	MAKE	MODEL	VIN NUMBER	ASSIGNED TO	Mileage	Replace
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**TRANSPORTATION**

1	V-1	2000	GMC	K-3500 4x4 Util Bed	1GTHK34J6YR201149	Shop	66,998	FY24
2	186	1986	IHC	S-1900 Fueling Truck	1HTLDTVN1GHA18533	Fuel man	Over 400K	FY28
3	V-5	2007	FORD	Ranger Truck	1FTYR14D77PA62542	Office staff	55,693	FY27
4	V-3	2016	CHEV.	3500 Silverado SRW	1GB3KYC89GZ272547	Shop	18,122	FY36
5	V-2	2020	CHEV.	2500HD Silverado	1GC4YLE77LF153087	Office staff	9,316	FY40
6	V-4	1990		K-3500 4x4 Dual	1GCHK34J8LE175668	Shop	62,537	no replace

Note: Most vehicles life is estimated at 20 years due to low mileage.

**I.T.**

7	TECH-4	2002	FORD	E-150 Van	1FTRE14L02HA15590	John Nguyen	107,022	FY25
8	TECH-5	2006	FORD	E-150 Van	1FTRE14W16HA08597	Denis Oric	91,327	FY26
9	TECH-6	2007	FORD	E-150 Van	1FTNE14W37DA38675	Jack Giddens	64,733	FY27
10	TECH-1	2017	CHEV.	Equinox	2GNALBEK2H1539552	Ryan Hafertepe	47,564	FY35
11	TECH-7	2018	CHEV	G-2500 Express	1GCWGBFG1J1176010	Barry Rabin	33,893	FY36

Note: Most vehicles life is estimated at 18 years due to low mileage.

**Food Service**

12	400	2017	CHEV	G-3500 VAN	1GCZGHFG3H1123089	Dwayne	83,148	FY26
13	600	2019	ISUZU	FTR Box Truck	54DK6S163KSG00250	Steve	51,734	FY34
	Old bus#21	2002	Bluebird	Food Truck	1BABHCPHX2F203115			no replace

Note: Vehicle life is based on motor life due to higher mileage compared to low mileage vehicles above.

**COMMUNITY ED**

14	1	2014	CHEV	CRUZ	1G1PA5SH1E7455667	Driver's Ed - Mehlville	25,950	FY28
15	2	2020	CHEV	TRAX	KL7CJKB0LB051234	Driver's Ed - Mehlville	16,530	FY30

# FY25 Budget - 20 Year Replacement Plan Facilities Roofing

Updated 8/31/23

Building	Total Squares	FY24 FY25 FY26 FY27 FY28 FY29 FY30 FY31 FY32 FY33 FY34 FY35 FY36 FY37 FY38 FY39 FY40 FY41 FY42 FY43																							
		Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer				
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042				
Note 1																									
Total																									
Squares																									
Admin																									
Central Office	118								118																
2900 Lemay	370							370																	
Witzel Admin	225									225															
Transportation	48					40	(old trailer, if replaced by a new trailer, is used for storage and still needs roof repair)																		
Swimming Pool	108																			108					
JB	160		150											10											
Early Childhood	237		200																		37				
Elementary																									
Beasley	423															105									
Bierbaum	402																	381			21				
Blades	449		109					239											101						
Forder	427					55									304					68					
Hagemann	324								324																
Oakville ELE	244		244																						
Point	667	130						315								199									
Rogers	436				436																				
Trautwein	373					80															293				
MOSAIC	191					191																			
Wohlwend	347	100		210					42																
Middle School																									
Bernard	750																				750				
Buerkle	463	463																							
Oakville MS	438						77													361					
Washington	724	365			252																				
High School																									
Mehlville HS	1,247								90										887	119	151				
Oakville HS	1,099	833																266							
SCOPE (see Witzel)																									
Grand Total	10,270	1,891	703	210	688	366	631	370	574	225	-	-	-	10	304	304	-	647	988	656	1,252				
Note 2																									

Note 1: Cost of 1 square is estimated at \$1,600 but varies obviously. A "square" of roofing is a section of 10' x 10'. One vendor can complete about 750 squares per summer unless they add extra labor.

Note 2: Costs are budgeted on the 5 year Capital Projects schedule.

Yellow highlighted projects are on the 5 Year Capital Projects schedule.

If Transportation receives a new trailer, the old trailer may be used for storage, therefore would still need roof replacement.

## FY25 Budget - Food Service Equipment Replacement Plan

School	Summer 2024		Summer 2025		Summer 2026		Summer 2027	
	FY24	Cost	FY25	Cost	FY26	Cost	FY27	Cost
<b>Beasley</b>								
<b>Bierbaum</b>	walk-ins	\$ 48,814			dishmachine	\$ 27,000		
	milk cooler	\$ 3,699			install	\$ 5,000		
<b>Blades</b>	walk-ins	\$ 63,019			dishmachine	\$ 27,000		
					install	\$ 5,000		
<b>Forder</b>			walk-ins	\$ 42,522				
			install	\$ 29,385				
			dishmachine	\$ 26,000				
			install	\$ 5,000				
<b>Hagemann</b>			walk-ins	\$ 43,052				
			install	\$ 29,385				
			dishmachine	\$ 26,000				
			install	\$ 5,000				
<b>MOSAIC</b>	milk cooler	\$ 4,127						
<b>OES</b>	walk-ins	\$ 38,159			dishmachine	\$ 27,000		
					install	\$ 5,000		
<b>Point</b>			walk-ins	\$ 42,487				
			install	\$ 29,385				
			dishmachine	\$ 26,000				
			install	\$ 5,500				
<b>Rogers</b>	water booster heater	\$ 2,620	disposer	\$ 3,000	walk-ins	\$ 76,000		
					dishmachine	\$ 27,000		
					install	\$ 5,000		
<b>Trautwein</b>	Roll-in freezer	\$ 16,989	walk-ins	\$ 44,108				
			install	\$ 26,800				
			dishmachine	\$ 26,000				
			install	\$ 5,000				
<b>Wohlwend</b>			dishmachine	\$ 30,000				
			install	\$ 5,500				
<b>Bernard</b>	merchandisers-2	\$ 16,200						
<b>Buerkle</b>	disposer	\$ 2,428						
<b>OMS</b>	water booster heater	\$ 2,635						
	convection oven	\$ 5,865						
<b>WMS</b>	combi oven	\$ 26,675	dishmachine	\$ 26,000				
			install	\$ 5,000				
			a la carte line	\$ 5,000				
<b>MHS</b>	Consulting-Glore	\$ 2,875	walk-in freezer	\$ 26,508				
	Consulting-FSG	\$ 2,472	install	\$ 19,230				
	dishroom project	\$ 94,190	combi ovens	\$ 51,000				
	dish machine	\$ 68,150						
	kitchen servery	\$ 296,000						
<b>OHS</b>	water booster heater	\$ 4,160	coffee bar	\$ 15,000	merchandisers-5	\$ 55,800		
	coffee bar	\$ 5,000	4-steam wells	\$ 46,000				
<b>Warehouse</b>	walk-in freezer	\$ 33,106						
	install	\$ 29,365						
<b>Estimated Cost</b>		\$ 766,548		\$ 643,862		\$ 259,800	\$ -	

## FY25 Budget - IT Equipment Replacement Target

Device	Life Span (yrs)	Qty On Hand	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
SmartBoards (6542 Classroom Tech)	10	309	\$ 18,000	\$ 35,000	\$ 55,000	\$ 80,000	\$ 85,000
Wireless Controllers	10	3		-		60000	
Network Switches	10	140	-	525,000	525,000		
Firewall	8	2		180,000			
Servers	8	2	-	-	115,000		\$ 160,000
Data Storage	8	3	30,000				
Laptops	5	805	12,000	72,000	76,000	79,000	
Phone Operating System 10.0	5	1		-	25,000		
Back up Power Supplies	6	51	30,000	17,000	14,500	\$ 16,000	\$ 21,200
(Acct 6542 & 6543) Total Capital	See Note 1		<b>\$ 90,000</b>	<b>\$ 829,000</b>	<b>\$ 810,500</b>	<b>\$ 235,000</b>	<b>\$ 266,200</b>

	Life Span (yrs)	Qty On Hand	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Desktop Computers	5	1,646	\$ 320,000	\$ 260,000	\$ 267,000	\$ 275,000	\$ 285,000
Chromebooks	4	15,200	1,072,000	1,100,000	1,125,000	1,150,000	\$ 1,200,000
Projectors	7	672	46,200	47,700	48,875	50,275	\$ 53,450
Printers	8	319	17,700	18,500	19,000	19,600	\$ 20,900
Access Points	7	770	56,000	61,250	42,600	31,800	\$ 53,500
Cameras	8	609	45,675	48,350	50,100	53,000	\$ 57,500
Total Supplies	See Note 2		<b>\$ 1,557,575</b>	<b>\$ 1,535,800</b>	<b>\$ 1,552,575</b>	<b>\$ 1,579,675</b>	<b>\$ 1,670,350</b>
Grand Total			<b>\$ 1,647,575</b>	<b>\$ 2,364,800</b>	<b>\$ 2,363,075</b>	<b>\$ 1,814,675</b>	<b>\$ 1,936,550</b>

\*This proposed refresh cycle projects out the estimated life span of each piece of equipment listed and will be further updated each year.

\*Fiscal year projections currently extend only to estimated life span of devices and will be updated as data is collected on longevity of devices.

\*These are very rough estimates with amounts updated and revised each year with the goal being efficient, effective technology.

\*These figures are derived with the goal of effectively replacing current supported technology.

\*Current budget funding is projected to meet future technology needs.

Note 1> These items are capital expenses that fluctuate significantly from year to year and require capital funding.

Note 2> These items are operating expenses that are budgeted within the normal IT operating budget and normally have less volatility.

# **HISTORICAL DATA**

**MEHLVILLE SCHOOL DISTRICT  
HISTORY OF FUND BALANCES  
(IN THOUSANDS)**

<u>Fiscal Year</u>	<u>#110 General</u>	<u>#120 Teachers</u>	<u>Operating Funds</u>	<u>Reserve Balance</u>	<u>#500 Food Service</u>	<u>#600 Activity</u>	<u>#700 Athletics</u>	<u>#300 Debt Service</u>	<u>#410 Capital</u>	<u>#450 COPS</u>	<u>Grand Total</u>
2023	\$ 40,873	\$ 2,737	\$ 43,610	37.0%	\$ 4,029	\$ 1,390	\$ 223	\$ 2,182	\$ 36,949	\$ -	\$ 88,383
2022	\$ 34,430	\$ 3,401	\$ 37,831	34.3%	\$ 3,439	\$ 1,298	\$ 284	\$ 1,853	\$ 43,472	\$ -	\$ 88,177
2021	\$ 32,324	\$ 3,842	\$ 36,166	35.9%	\$ 1,400	\$ 1,290	\$ 198	\$ -	\$ 40,560	\$ -	\$ 79,614
2020	\$ 35,502	\$ 484	\$ 35,986	36.2%	\$ 663	\$ 1,329	\$ 230	\$ -	\$ 214	\$ 2,971	\$ 41,393
2019	\$ 29,258	\$ 841	\$ 30,099	30.3%	\$ 966	\$ 1,298	\$ 231	\$ -	\$ 2,229	\$ 4,925	\$ 39,748
2018	\$ 26,226	\$ 1,341	\$ 27,567	28.8%	\$ 1,089	\$ 1,231	\$ 256	\$ -	\$ 2,374	\$ 6,079	\$ 38,596
2017	\$ 23,681	\$ 1,205	\$ 24,886	26.7%	\$ 1,285	\$ 1,258	\$ 221	\$ -	\$ 2,622	\$ 5,659	\$ 35,931
2016	\$ 17,416	\$ 4,429	\$ 21,845	25.0%	\$ 1,116	\$ 1,221	\$ 213	\$ 659	\$ 1,380	\$ 7,320	\$ 33,754
2015	\$ 15,831	\$ 3,536	\$ 19,367	21.3%	\$ 988	\$ 1,175	\$ 175	\$ 575	\$ 336	\$ 6,815	\$ 29,431
2014	\$ 12,351	\$ 8,629	\$ 20,980	23.7%	\$ 1,074	\$ 1,349	\$ 202	\$ 615	\$ 720	\$ 7,026	\$ 31,966
2013	\$ 11,676	\$ 8,632	\$ 20,308	23.7%	\$ 990	\$ 1,333	\$ 180	\$ 658	\$ 865	\$ 7,189	\$ 31,523
2012	\$ 11,548	\$ 8,202	\$ 19,750	22.6%	\$ 1,224	\$ 1,235	\$ 135	\$ 656	\$ 1,119	\$ 4,641	\$ 28,760
2011	\$ 8,815	\$ 6,122	\$ 14,937	17.5%	\$ 1,296	\$ 1,073	\$ 88	\$ 625	\$ 1,202	\$ 6,651	\$ 25,872
2010	\$ 6,840	\$ 5,866	\$ 12,706	15.1%	\$ 1,099	\$ 956	\$ 64	\$ 632	\$ 1,166	\$ 6,427	\$ 23,050
2009	\$ 5,707	\$ 6,840	\$ 12,547	15.8%	\$ 702	\$ 876	\$ 95	\$ 553	\$ 1,014	\$ 6,152	\$ 21,939
2008	\$ 5,096	\$ 5,773	\$ 10,869	13.5%	\$ 419	\$ 936	\$ 75	\$ 5,464	\$ 1,339	\$ 4,993	\$ 24,095
2007	\$ 5,271	\$ 5,365	\$ 10,636	14.2%	\$ 342	\$ 1,007	\$ 72	\$ 4,628	\$ 1,531	\$ 3,540	\$ 21,756
2006	\$ 3,794	\$ 3,256	\$ 7,050	9.5%	\$ 405	\$ 1,067	\$ 58	\$ 4,263	\$ 1,738	\$ 2,002	\$ 16,583
2005	\$ 2,696	\$ 2,476	\$ 5,172	7.1%	\$ 423	\$ 887	\$ 27	\$ 3,048	\$ 1,579	\$ 1,621	\$ 12,757
2004	\$ 1,262	\$ 2,132	\$ 3,394	4.6%	\$ 493	\$ 848	\$ 13	\$ 1,904	\$ 1,132	\$ 1,667	\$ 9,451
2003	\$ 1,477	\$ 3,065	\$ 4,542	6.5%	\$ 827	\$ 654	\$ (23)	\$ 1,458	\$ 1,015	\$ 4,502	\$ 12,975
2002	\$ 2,078	\$ 2,387	\$ 4,465	6.7%	\$ 1,047	\$ 620	\$ 1	\$ 1,181	\$ 1,295	\$ 5,463	\$ 14,072
2001	\$ 1,689	\$ 1,796	\$ 3,485	5.4%	\$ 980	\$ 618	\$ (25)	\$ 853	\$ 1,699	\$ -	\$ 7,610
2000	\$ 1,819	\$ 1,525	\$ 3,344	5.2%	\$ 972	\$ 513	\$ 15	\$ 810	\$ 1,764	\$ -	\$ 7,418

# Mehlville School District Revenue History

REVENUES (000's)	Actual FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018	Actual FY2017	Actual FY2016	Actual FY2015
Current Taxes	\$ 81,570	\$ 77,727	\$ 76,131	\$ 76,071	\$ 73,363	\$ 72,843	\$ 71,097	\$ 61,732	\$ 60,890
Delinquent Taxes	1,331	524	1,128	1,584	1,173	833	352	949	459
Prop C Sales Tax	12,416	11,722	10,092	9,709	9,908	9,666	9,529	9,300	9,129
Fin Inst Taxes	55	353	81	200	144	179	166	116	86
M & M Surtax	1,979	1,835	1,883	2,020	1,687	1,712	1,603	1,551	1,579
Earnings on Invest.	3,166	143	48	642	813	458	219	73	29
Food Service-Program	2,290	436	121	1,320	1,550	1,435	1,404	1,283	1,215
Food Service-Non-Pro	400	94	32	441	648	681	617	773	810
Student Activities	1,646	1,520	669	1,400	2,100	2,170	2,268	2,056	2,023
Community Service	602	538	212	338	399	408	405	384	419
VICC	1,196	1,080	1,573	1,752	1,863	1,987	2,294	2,504	2,446
Other	328	362	194	282	382	342	771	656	597
Total Local	\$ 106,979	\$ 96,334	\$ 92,164	\$ 95,759	\$ 94,030	\$ 92,714	\$ 90,725	\$ 81,377	\$ 79,682
Fines etc	\$ 99	\$ 40	\$ 75	\$ 151	\$ 80	\$ 96	\$ 104	\$ 103	\$ 116
State Assessed Util	1,629	1,619	1,633	1,638	1,504	1,647	1,539	1,631	1,584
Total County	\$ 1,728	\$ 1,659	\$ 1,708	\$ 1,789	\$ 1,584	\$ 1,743	\$ 1,643	\$ 1,734	\$ 1,700
Basic Formula	\$ 12,296	\$ 12,093	\$ 11,002	\$ 13,413	\$ 12,997	\$ 11,462	\$ 11,286	\$ 11,158	\$ 10,312
Transportation	3,044	863	813	780	859	736	659	824	973
Early Childhood	4,187	4,068	3,938	3,777	3,423	2,859	2,730	2,888	2,451
Classroom Trust	3,909	3,950	3,807	2,996	3,815	3,831	3,751	3,647	3,678
Educational Screen (PAT)	267	190	195	236	203	177	155	143	142
Career Education	27	31	32	36	20	21	51	48	99
Food Service	23	51	31	30	28	30	29	29	30
Enhancement Grant	7	8	8	-	-	-	-	22	49
Other	-	-	17	22	6	7	22	8	8
Total State	\$ 23,760	\$ 21,254	\$ 19,843	\$ 21,290	\$ 21,351	\$ 19,123	\$ 18,683	\$ 18,767	\$ 17,742
Medicaid	206	177	193	150	125	105	68	63	70
Vocational Edu (Perkins)	153	121	134	125	115	120	112	163	98
Early Childhood	76	80	62	66	71	399	400	166	521
School Lunch	2,533	4,704	2,212	1,100	1,282	1,336	1,346	1,315	1,276
School Breakfast	494	1,270	816	309	312	314	320	254	261
Title I	1,283	1,567	720	945	939	996	1,092	1,133	1,277
Title III	207	240	207	241	139	200	159	161	102
Title II	251	125	128	198	212	305	232	279	301
Other	5,640	4,258	2,563	-	60	11	28	87	70
Total Federal	\$ 10,843	\$ 12,542	\$ 7,035	\$ 3,134	\$ 3,255	\$ 3,786	\$ 3,757	\$ 3,621	\$ 3,976
Sale of Property	\$ 33	\$ 28	\$ 23	\$ 24	\$ 11	\$ 24	\$ 46	\$ 1	\$ 11
Tuition - Riverview	-	-	37,709	15	67	91	496	645	907
Contracted Educational	273	391	241	289	303	534	535	492	460
Trans From Others	1,559	1,225	1,006	1,184	1,278	1,198	1,114	1,042	1,152
Total Other	\$ 1,865	\$ 1,644	\$ 38,979	\$ 1,512	\$ 1,659	\$ 1,847	\$ 2,191	\$ 2,180	\$ 2,530
GRAND TOTAL	\$ 145,175	\$ 133,433	\$ 159,729	\$ 123,484	\$ 121,879	\$ 119,213	\$ 116,999	\$ 107,679	\$ 105,630
	# Years 10	# Years 9	# Years 8	# Years 7	# Years 6	# Years 5			
Per year avg change since 2014	3.61%	2.98%	6.11%	2.66%	2.93%	3.11%			
Change	\$ 11,742	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320	\$ 2,049	\$ 149
Change	8.8%	-16.5%	29.4%	1.3%	2.2%	1.9%	8.7%	1.9%	0.1%

## Mehlville School District Revenue History

<b>Revenues by Source</b>	<b>FY2023</b>	<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>	<b>FY2018</b>	<b>FY2017</b>	<b>FY2016</b>	<b>FY2015</b>
Local	106,979	96,334	92,164	95,759	94,030	92,714	90,725	81,377	79,682
County	1,728	1,659	1,708	1,789	1,584	1,743	1,643	1,734	1,700
State	23,760	21,254	19,843	21,290	21,351	19,123	18,683	18,767	17,742
Federal	10,843	12,542	7,035	3,134	3,255	3,786	3,757	3,621	3,976
Other	1,865	1,644	38,979	1,512	1,659	1,847	2,191	2,180	2,530
<b>Total</b>	<b>145,175</b>	<b>133,433</b>	<b>159,729</b>	<b>123,484</b>	<b>121,879</b>	<b>119,213</b>	<b>116,999</b>	<b>107,679</b>	<b>105,630</b>

Local	73.7%	72.2%	57.7%	77.5%	77.2%	77.8%	77.5%	75.6%	75.4%
County	1.2%	1.2%	1.1%	1.4%	1.3%	1.5%	1.4%	1.6%	1.6%
State	16.4%	15.9%	12.4%	17.2%	17.5%	16.0%	16.0%	17.4%	16.8%
Federal	7.5%	9.4%	4.4%	2.5%	2.7%	3.2%	3.2%	3.4%	3.8%
Other	1.3%	1.2%	24.4%	1.2%	1.4%	1.5%	1.9%	2.0%	2.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

<b>Revenues by Fund</b>	<b>FY2023</b>	<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>	<b>FY2018</b>	<b>FY2017</b>	<b>FY2016</b>	<b>FY2015</b>
110 General	51,473	41,881	33,463	40,368	39,083	36,895	40,005	29,846	33,045
120 Teacher	76,310	74,010	72,173	66,584	64,729	63,297	58,132	60,157	56,419
500 Food Service	5,916	6,557	4,042	3,215	3,847	3,808	3,716	3,652	3,593
600 Activity	1,029	949	398	977	1,428	1,502	1,547	1,563	1,560
700 Athletics	490	452	165	374	440	510	522	493	462
410 Capital	7,128	6,949	39,892	2,247	2,691	3,601	3,660	2,356	2,004
300 Debt Service	2,829	2,635	-	-	-	-	-	686	547
450 COP's	-	-	9,596	9,719	9,661	9,600	9,417	8,926	8,000
<b>Total</b>	<b>145,175</b>	<b>133,433</b>	<b>159,729</b>	<b>123,484</b>	<b>121,879</b>	<b>119,213</b>	<b>116,999</b>	<b>107,679</b>	<b>105,630</b>

110 General	35.5%	31.4%	20.9%	32.7%	32.1%	30.9%	34.2%	27.7%	31.3%
120 Teacher	52.6%	55.5%	45.2%	53.9%	53.1%	53.1%	49.7%	55.9%	53.4%
300 Debt Service	1.9%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.5%
410 Capital	4.9%	5.2%	25.0%	1.8%	2.2%	3.0%	3.1%	2.2%	1.9%
450 COP's	0.0%	0.0%	6.0%	7.9%	7.9%	8.1%	8.0%	8.3%	7.6%
500 Food Service	4.1%	4.9%	2.5%	2.6%	3.2%	3.2%	3.2%	3.4%	3.4%
600 Activity	0.7%	0.7%	0.2%	0.8%	1.2%	1.3%	1.3%	1.5%	1.5%
700 Athletics	0.3%	0.3%	0.1%	0.3%	0.4%	0.4%	0.4%	0.5%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

### Key Events

FY14 - Full day Kindergarten was implemented which increased WADA

FY14 - Riverview Gardent student tution revenue started

FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.3% instead of .8%)

FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents

FY20 - Covid 19 closed the school 45 days for a 129 day school year. Revenue shortfalls in formula, sales tax, and transportation.

FY21 - Prop S funds of \$37.7M were received into the Capital Fund.

# Mehlville School District

## Expense History

EXPENSE (000's)	Actual FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018	Actual FY2017	Actual FY2016	Actual FY2015
Certified Salaries	\$ 59,798	\$ 58,531	\$ 54,236	\$ 52,581	\$ 51,110	\$ 48,884	\$ 47,830	\$ 45,933	\$ 47,735
Non-Certified Salaries	17,850	16,448	15,425	15,465	15,200	14,974	14,510	13,952	14,621
<b>Total Salaries</b>	<b>77,648</b>	<b>74,979</b>	<b>69,661</b>	<b>68,046</b>	<b>66,310</b>	<b>63,858</b>	<b>62,340</b>	<b>59,885</b>	<b>62,356</b>
Teacher Retirement	9,402	9,049	8,421	8,205	7,990	7,706	7,601	7,290	7,586
Non-Teacher Retirement	1,390	1,253	1,198	1,185	1,160	1,102	1,060	1,037	1,084
Social Security	1,198	1,121	1,012	1,011	1,001	965	911	883	935
Medicare	1,087	1,048	974	951	928	892	867	832	864
Medical-Dental Etc	11,783	8,994	8,261	8,276	8,292	8,167	8,093	7,903	8,192
Work Comp/Unemploy	501	445	602	479	473	439	406	407	393
<b>Total Benefits</b>	<b>25,361</b>	<b>21,910</b>	<b>20,468</b>	<b>20,107</b>	<b>19,844</b>	<b>19,271</b>	<b>18,938</b>	<b>18,352</b>	<b>19,054</b>
Tuition	426	447	769	383	375	487	403	346	396
Professional Services	1,022	832	568	707	756	748	120	216	177
Audit	17	13	13	13	13	13	13	12	12
Technical Services	608	496	404	312	548	365	737	576	515
Legal Services	44	57	18	11	31	56	64	74	78
Property Services	1,947	1,891	1,364	1,582	1,552	1,376	1,373	1,314	1,233
Contracted Trans	670	456	94	234	404	453	195	183	227
Travel	600	485	285	690	1,053	906	951	158	181
Property Insurance	524	479	468	441	427	419	401	416	403
Liability Insurance	541	482	467	438	426	427	407	427	410
Fidelity	-	-	-	-	1	1	2	2	2
Other Purch Services	1,041	857	862	931	944	914	955	935	875
<b>Total Purchased Services</b>	<b>7,440</b>	<b>6,495</b>	<b>5,312</b>	<b>5,742</b>	<b>6,530</b>	<b>6,165</b>	<b>5,621</b>	<b>4,659</b>	<b>4,509</b>
General Supplies	2,525	3,257	2,102	2,087	2,079	2,054	1,608	1,647	1,748
One - to- One	963	780	741	858	919	650	500	-	500
Regular Textbooks	1,912	1,000	961	837	1,501	1,295	1,307	386	366
Library Books	106	104	105	150	169	162	151	-	111
Periodicals	39	40	46	45	34	23	25	-	9
Food Supplies	2,069	2,205	1,039	1,404	1,596	1,607	1,600	1,630	1,578
Energy	2,823	2,651	2,095	2,249	2,717	2,686	2,379	2,407	2,673
Other	3,007	2,522	2,096	2,609	3,076	3,590	4,371	4,029	3,957
<b>Total Supplies</b>	<b>13,444</b>	<b>12,559</b>	<b>9,185</b>	<b>10,239</b>	<b>12,091</b>	<b>12,067</b>	<b>11,941</b>	<b>10,099</b>	<b>10,942</b>
Building	13,498	5,755	2,842	3,825	2,807	3,193	2,198	257	725
Site Improvement	2,883	817	376	877	675	680	191	143	272
Equip- General	1,186	872	424	311	623	658	261	192	310
Equip- Instructional	209	188	207	207	197	178	113	70	204
Vehicles	249	-	116	105	200	86	131	117	-
School Buses	550	511	492	587	517	958	1,129	111	544
<b>Total Capital</b>	<b>18,575</b>	<b>8,143</b>	<b>4,457</b>	<b>5,912</b>	<b>5,019</b>	<b>5,753</b>	<b>4,023</b>	<b>890</b>	<b>2,055</b>
Principal	1,450	-	12,147	11,303	10,103	8,457	10,759	7,828	7,266
Interest	1,050	782	269	478	815	964	1,188	1,632	1,971
Other Debt Service	1	2	10	12	15	13	12	11	12
<b>Total Debt Service</b>	<b>2,501</b>	<b>784</b>	<b>12,426</b>	<b>11,793</b>	<b>10,933</b>	<b>9,434</b>	<b>11,959</b>	<b>9,471</b>	<b>9,249</b>
<b>TOTAL ALL</b>	<b>\$ 144,969</b>	<b>\$ 124,870</b>	<b>\$ 121,509</b>	<b>\$ 121,839</b>	<b>\$ 120,727</b>	<b>\$ 116,548</b>	<b>\$ 114,822</b>	<b>\$ 103,356</b>	<b>\$ 108,165</b>
	Year 10	Year 9	Year 8	Year 7	Year 6	Year 5			
Per year avg change since 2014	<b>3.64%</b>	<b>2.19%</b>	<b>2.10%</b>	<b>2.50%</b>	<b>2.82%</b>	<b>2.63%</b>			
Change	\$ 20,099	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466	\$ (4,809)	\$ 3,127
Change	16.1%	2.8%	-0.3%	0.9%	3.6%	1.5%	11.1%	-4.4%	3.0%
Purchased Services/Supplies	20,884	19,054	14,497	15,981	18,621	18,232	17,562	14,758	15,451
	<b>3.70%</b>	<b>2.98%</b>	<b>-0.55%</b>	<b>0.99%</b>	<b>4.33%</b>	<b>4.89%</b>			

# Mehlville School District

## Expense History

<b>Expenses by Object</b>	<b>FY2023</b>	<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>	<b>FY2018</b>	<b>FY2017</b>	<b>FY2016</b>	<b>FY2015</b>
Salaries	77,648	74,979	69,661	68,046	66,310	63,858	62,340	59,885	62,356
Benefits	25,361	21,910	20,468	20,107	19,844	19,271	18,938	18,352	19,054
Salaries & Benefits	103,009	96,889	90,129	88,153	86,154	83,129	81,278	78,237	81,410
Services/Supplies	20,884	19,054	14,497	15,981	18,621	18,232	17,562	14,758	15,451
Capital	18,575	8,143	4,457	5,912	5,019	5,753	4,023	890	2,055
Debt	2,501	784	12,426	11,793	10,933	9,434	11,959	9,471	9,249
Total	144,969	124,870	121,509	121,839	120,727	116,548	114,822	103,356	108,165
Salaries	53.6%	60.0%	57.3%	55.8%	54.9%	54.8%	54.3%	57.9%	57.6%
Benefits	17.5%	17.5%	16.8%	16.5%	16.4%	16.5%	16.5%	17.8%	17.6%
Services/Supplies	14.4%	15.3%	11.9%	13.1%	15.4%	15.6%	15.3%	14.3%	14.3%
Capital	12.8%	6.5%	3.7%	4.9%	4.2%	4.9%	3.5%	0.9%	1.9%
Debt	1.7%	0.6%	10.2%	9.7%	9.1%	8.1%	10.4%	9.2%	8.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<b>Expenses by Fund</b>	<b>FY2023</b>	<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>	<b>FY2018</b>	<b>FY2017</b>	<b>FY2016</b>	<b>FY2015</b>
110 General	40,806	35,774	36,642	32,374	34,041	32,600	31,990	28,261	29,564
120 Teacher	76,974	74,452	68,815	66,940	65,229	63,160	61,356	59,264	61,512
500 Food Service	4,626	4,409	3,305	3,498	3,678	3,597	3,470	3,499	3,561
600 Activity	937	941	436	947	1,361	1,528	1,509	1,518	1,734
700 Athletics	551	367	197	375	465	475	515	454	490
410 Capital	18,575	8,145	(453)	6,031	5,138	6,007	4,292	1,338	2,506
300 Debt Service	2,500	782	-	-	-	-	613	602	587
450 COP's	-	-	12,567	11,674	10,815	9,181	11,077	8,420	8,211
Total	144,969	124,870	121,509	121,839	120,727	116,548	114,822	103,356	108,165
110 General	28.1%	28.6%	30.2%	26.6%	28.2%	28.0%	27.9%	27.3%	27.3%
120 Teacher	53.1%	59.6%	56.6%	54.9%	54.0%	54.2%	53.4%	57.3%	56.9%
500 Food Service	3.2%	3.5%	2.7%	2.9%	3.0%	3.1%	3.0%	3.4%	3.3%
600 Activity	0.6%	0.8%	0.4%	0.8%	1.1%	1.3%	1.3%	1.5%	1.6%
700 Athletics	0.4%	0.3%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.5%
410 Capital	12.8%	6.5%	-0.4%	4.9%	4.3%	5.2%	3.7%	1.3%	2.3%
300 Debt Service	1.7%	0.6%	0.0%	0.0%	0.0%	0.0%	0.5%	0.6%	0.5%
450 COP's	0.0%	0.0%	10.3%	9.6%	9.0%	7.9%	9.6%	8.1%	7.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

### Key Events

Salaries have been frozen in FY95, FY09, FY13, and FY16

FY16 - incurred \$4M cuts before Prop R increases for FY17 (\$8.1M revenue increase from Prop R)

FY17 - expenses increased due to Prop R funds available of \$8.1M

FY18 - MOSAIC school of innovation was started adding \$450K recurring costs, \$150K start-up operating costs, and \$100K capital costs excluding food service capital costs of \$375K.

FY20 - Covid 19 closed the school 45 days for a 129 day school year. Salaries were paid despite staff not working.

However, PD was reduced along with other general expenses like transportation, utilities.....

# **SALARY SCHEDULES**

## 2024-2025 Salary Schedule

Placement on the salary schedule will be given for up to ten year's previous experience. Teachers who have earned an approved Ed.S. (Educational Specialist) degree will receive \$1,000 added to their scheduled salary. Teachers who have earned an approved National Board Certification, Ed.D. or Ph.D. degree will receive \$1,500 added to their scheduled salary.

Tier	Bachelors	Bachelors +15	Masters	Masters +15	Multiple Advanced Degrees	EdS	NBCT/EdD/PhD
Tier 1-1.1	\$47,700	\$48,200	\$49,700	\$52,700	\$55,700	\$56,700	\$57,200
Tier 1-1.2	\$48,400	\$48,900	\$51,075	\$54,100	\$57,200	\$58,200	\$58,700
Tier 1-1.3	\$49,100	\$49,600	\$52,450	\$55,500	\$58,700	\$59,700	\$60,200
Tier 1-1.4	\$49,800	\$50,300	\$53,825	\$56,900	\$60,200	\$61,200	\$61,700
Tier 1-1.5	\$50,500	\$51,000	\$55,200	\$58,300	\$61,700	\$62,700	\$63,200
Tier 2-2.1	\$51,500	\$52,000	\$57,125	\$60,300	\$64,200	\$65,200	\$65,700
Tier 3-3.1	\$52,650	\$53,150	\$58,625	\$61,825	\$65,775	\$66,775	\$67,275
Tier 3-3.2	\$53,800	\$54,300	\$60,125	\$63,350	\$67,350	\$68,350	\$68,850
Tier 3-3.3	\$54,950	\$55,450	\$61,625	\$64,875	\$68,925	\$69,925	\$70,425
Tier 3-3.4	\$56,100	\$56,600	\$63,125	\$66,400	\$70,500	\$71,500	\$72,000
Tier 4-4.1	\$56,900	\$57,400	\$64,575	\$67,850	\$72,000	\$73,000	\$73,500
Tier 4-4.2	\$57,700	\$58,200	\$66,025	\$69,300	\$73,500	\$74,500	\$75,000
Tier 4-4.3	\$58,500	\$59,000	\$67,475	\$70,750	\$75,000	\$76,000	\$76,500
Tier 4-4.4	\$59,300	\$59,800	\$68,925	\$72,200	\$76,500	\$77,500	\$78,000
Tier 5-5.1	\$61,300	\$61,800	\$70,925	\$74,200	\$78,500	\$79,500	\$80,000
Tier 6-6.1	\$62,175	\$62,675	\$72,525	\$75,800	\$80,150	\$81,150	\$81,650
Tier 6-6.2	\$63,050	\$63,550	\$74,125	\$77,400	\$81,800	\$82,800	\$83,300
Tier 6-6.3	\$63,925	\$64,425	\$75,725	\$79,000	\$83,450	\$84,450	\$84,950
Tier 6-6.4	\$64,800	\$65,300	\$77,325	\$80,600	\$85,100	\$86,100	\$86,600
Tier 6-6.5	\$65,675	\$66,175	\$78,925	\$82,200	\$86,750	\$87,750	\$88,250
Tier 6-6.6	\$66,550	\$67,050	\$80,525	\$83,800	\$88,400	\$89,400	\$89,900
Tier 6-6.7	\$67,425	\$67,925	\$82,125	\$85,400	\$90,050	\$91,050	\$91,550
Tier 6-6.8	\$68,300	\$68,800	\$83,725	\$87,000	\$91,700	\$92,700	\$93,200
Tier 6-6.9	\$69,175	\$69,675	\$85,325	\$88,600	\$93,350	\$94,350	\$94,850
Tier 6-6.10	\$70,050	\$70,550	\$86,925	\$90,200	\$95,000	\$96,000	\$96,500
Tier 6-6.11	\$70,925	\$71,425	\$88,525	\$91,800	\$96,650	\$97,650	\$98,150
Tier 7-7.1	\$71,725	\$72,225	\$90,525	\$93,800	\$98,650	\$99,650	\$100,150
Tier 7-7.2	\$72,525	\$73,025	\$92,525	\$95,800	\$100,650	\$101,650	\$102,150
Tier 7-7.3	\$73,325	\$73,825	\$94,525	\$97,800	\$102,650	\$103,650	\$104,150
Tier 7-7.4	\$74,125	\$74,625	\$96,525	\$99,800	\$104,650	\$105,650	\$106,150



## Classified Hourly Schedules 2024-2025 - (CLSH) Parents As Teachers 2024-2025 (PAT)

### Cafeteria Recess Monitors

Step	Hourly Rate
1	\$16.20
2	\$16.75
3	\$17.30
4	\$17.85
5	\$18.85
6	\$19.40
7	\$19.95
8	\$20.50
9	\$21.05
10	\$22.05
11	\$22.60
12	\$23.15
13	\$23.70
14	\$24.25
15	\$25.25
16	\$25.80

### Early Childhood Paraprofessionals

Step	Hourly Rate
1	\$18.30
2	\$18.85
3	\$19.40
4	\$19.95
5	\$20.95
6	\$21.50
7	\$22.05
8	\$22.60
9	\$23.15
10	\$24.15
11	\$24.70
12	\$25.25
13	\$25.80
14	\$26.35
15	\$27.35
16	\$27.90

### HS Safety & Security Guards

Step	Hourly Rate
1	\$19.05
2	\$19.60
3	\$20.15
4	\$20.70
5	\$21.70
6	\$22.25
7	\$22.80
8	\$23.35
9	\$23.90
10	\$24.90
11	\$25.45
12	\$26.00
13	\$26.55
14	\$27.10
15	\$28.10
16	\$28.65

### Parent Educator

Step	Hourly Rate
1	\$22.05
2	\$22.65
3	\$23.25
4	\$23.85
5	\$24.85
6	\$25.45
7	\$26.05
8	\$26.65
9	\$27.25
10	\$28.25
11	\$28.85
12	\$29.45
13	\$30.05
14	\$30.65
15	\$31.65
16	\$32.25

### Substitute Cafeteria Recess Monitor

Regular	\$16.20
Retired	\$17.20

### Substitute HS Safety & Security Guard

Regular	\$19.05
Retired	\$20.05

### PAT Screener

Regular	\$22.05
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## Community Education 2024-2025 (COED)

	<b>Pool Worker:</b> Lifeguard and Swim Instructor	<b>Pool Special Event Supervisor:</b> Temporary Pool Supervisor and Class Leader
<b>Drivers Ed</b>		
\$32.00	\$15.00	\$18.00

### Assistant Aquatic Facility Manager

Step	Hourly Rate
1	\$19.35
2	\$19.90
3	\$20.45
4	\$21.00
5	\$22.00
6	\$22.55
7	\$23.10
8	\$23.65
9	\$24.20
10	\$25.20
11	\$25.75
12	\$26.30
13	\$26.85
14	\$27.40
15	\$28.40
16	\$28.95



## Facilities Department Schedules 2024-2025 (FACL)

### District Driver

Step	Hourly Rate
1	\$16.00
2	\$16.55
3	\$17.10
4	\$17.65
5	\$18.65
6	\$19.20
7	\$19.75
8	\$20.30
9	\$20.85
10	\$21.85
11	\$22.40
12	\$22.95
13	\$23.50
14	\$24.05
15	\$25.05
16	\$25.60

### Custodian & Floating Custodian

Step	Hourly Rate
1	\$17.05
2	\$17.60
3	\$18.15
4	\$18.70
5	\$19.70
6	\$20.25
7	\$20.80
8	\$21.35
9	\$21.90
10	\$22.90
11	\$23.45
12	\$24.00
13	\$24.55
14	\$25.10
15	\$26.10
16	\$26.65

### Groundskeeper

Step	Hourly Rate
1	\$18.30
2	\$18.85
3	\$19.40
4	\$19.95
5	\$20.95
6	\$21.50
7	\$22.05
8	\$22.60
9	\$23.15
10	\$24.15
11	\$24.70
12	\$25.25
13	\$25.80
14	\$26.35
15	\$27.35
16	\$27.90

### General Maintenance & Preventative Maintenance & Head Custodian

Step	Hourly Rate
1	\$19.85
2	\$20.40
3	\$20.95
4	\$21.50
5	\$22.50
6	\$23.05
7	\$23.60
8	\$24.15
9	\$24.70
10	\$25.70
11	\$26.25
12	\$26.80
13	\$27.35
14	\$27.90
15	\$28.90
16	\$29.45

### Substitute Custodian

Regular	\$17.05
Retired	\$18.05

### Seasonal Groundskeeper

Regular	\$16.00
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### Head Groundskeeper & Maintenance Mechanic

Step	Hourly Rate
1	\$22.05
2	\$22.65
3	\$23.25
4	\$23.85
5	\$24.85
6	\$25.45
7	\$26.05
8	\$26.65
9	\$27.25
10	\$28.25
11	\$28.85
12	\$29.45
13	\$30.05
14	\$30.65
15	\$31.65
16	\$32.25

### Custodial Supervisor

Step	Hourly Rate
1	\$22.65
2	\$23.25
3	\$23.85
4	\$24.45
5	\$25.45
6	\$26.05
7	\$26.65
8	\$27.25
9	\$27.85
10	\$28.85
11	\$29.45
12	\$30.05
13	\$30.65
14	\$31.25
15	\$32.25
16	\$32.85

### Carpenter & Painter

Step	Hourly Rate
1	\$25.05
2	\$25.75
3	\$26.45
4	\$27.15
5	\$28.15
6	\$28.85
7	\$29.55
8	\$30.25
9	\$30.95
10	\$31.95
11	\$32.65
12	\$33.35
13	\$34.05
14	\$34.75
15	\$35.75
16	\$36.45

### Electrician & HVAC & Boilerperson

Step	Hourly Rate
1	\$27.20
2	\$28.00
3	\$28.80
4	\$29.60
5	\$30.60
6	\$31.40
7	\$32.20
8	\$33.00
9	\$33.80
10	\$34.80
11	\$35.60
12	\$36.40
13	\$37.20
14	\$38.00
15	\$39.00
16	\$39.80



## Office Personnel Schedules 2024-2025 (SCTL)

<b>Building Secretary</b> <b>Includes</b>
<b>Athletic Director</b> <b>Attendance</b> <b>Building Secretary</b> <b>District Receptionist</b> <b>Guidance</b> <b>HS Office Assistant</b>

<b>Substitute Secretary</b>	
Regular	\$19.05
Retired	\$20.05

<b>Building Secretary</b>	
Step	Hourly Rate
1	\$19.05
2	\$19.60
3	\$20.15
4	\$20.70
5	\$21.70
6	\$22.25
7	\$22.80
8	\$23.35
9	\$23.90
10	\$24.90
11	\$25.45
12	\$26.00
13	\$26.55
14	\$27.10
15	\$28.10
16	\$28.65

<b>Director Secretary</b>	
Step	Hourly Rate
1	\$20.40
2	\$21.00
3	\$21.60
4	\$22.20
5	\$23.20
6	\$23.80
7	\$24.40
8	\$25.00
9	\$25.60
10	\$26.60
11	\$27.20
12	\$27.80
13	\$28.40
14	\$29.00
15	\$30.00
16	\$30.60

<b>Director Secretary</b> <b>Includes</b>
<b>Bookkeeper (CO&amp;HS)</b> <b>Director Secretary</b> <b>Field Trip Specialist</b> <b>HS Head Principal</b> <b>Registrar</b>

<b>Benefit Coordinator &amp; Accounts Payable</b>	
Step	Hourly Rate
1	\$22.80
2	\$23.50
3	\$24.20
4	\$24.90
5	\$25.90
6	\$26.60
7	\$27.30
8	\$28.00
9	\$28.70
10	\$29.70
11	\$30.40
12	\$31.10
13	\$31.80
14	\$32.50
15	\$33.50
16	\$34.20

<b>Asst Superintendent &amp; CFO &amp; Payroll Coordinator</b>	
Step	Hourly Rate
1	\$23.55
2	\$24.25
3	\$24.95
4	\$25.65
5	\$26.65
6	\$27.35
7	\$28.05
8	\$28.75
9	\$29.45
10	\$30.45
11	\$31.15
12	\$31.85
13	\$32.55
14	\$33.25
15	\$34.25
16	\$34.95

<b>Superintendent &amp; Staff Accountant &amp; Benefits Supervisor</b>	
Step	Hourly Rate
1	\$26.45
2	\$27.25
3	\$28.05
4	\$28.85
5	\$29.85
6	\$30.65
7	\$31.45
8	\$32.25
9	\$33.05
10	\$34.05
11	\$34.85
12	\$35.65
13	\$36.45
14	\$37.25
15	\$38.25
16	\$39.05



## Food Services Department Schedules 2024-2025 (SFNS)

### SFNS Technician

Step	Hourly Rate
1	\$16.20
2	\$16.75
3	\$17.30
4	\$17.85
5	\$18.85
6	\$19.40
7	\$19.95
8	\$20.50
9	\$21.05
10	\$22.05
11	\$22.60
12	\$23.15
13	\$23.70
14	\$24.25
15	\$25.25
16	\$25.80

### SFNS Manager

Step	Hourly Rate
1	\$18.30
2	\$18.85
3	\$19.40
4	\$19.95
5	\$20.95
6	\$21.50
7	\$22.05
8	\$22.60
9	\$23.15
10	\$24.15
11	\$24.70
12	\$25.25
13	\$25.80
14	\$26.35
15	\$27.35
16	\$27.90

### SFNS Training Supervisor

Step	Hourly Rate
1	\$19.05
2	\$19.60
3	\$20.15
4	\$20.70
5	\$21.70
6	\$22.25
7	\$22.80
8	\$23.35
9	\$23.90
10	\$24.90
11	\$25.45
12	\$26.00
13	\$26.55
14	\$27.10
15	\$28.10
16	\$28.65

### SFNS Supply Clerk/Driver

Step	Hourly Rate
1	\$19.90
2	\$20.45
3	\$21.00
4	\$21.55
5	\$22.55
6	\$23.10
7	\$23.65
8	\$24.20
9	\$24.75
10	\$25.75
11	\$26.30
12	\$26.85
13	\$27.40
14	\$27.95
15	\$28.95
16	\$29.50

### Substitute SFNS Technician

Regular	\$16.20
Retired	\$17.20

### Refrigeration and Maintenance Technician

Step	Hourly Rate
1	\$27.20
2	\$28.00
3	\$28.80
4	\$29.60
5	\$30.60
6	\$31.40
7	\$32.20
8	\$33.00
9	\$33.80
10	\$34.80
11	\$35.60
12	\$36.40
13	\$37.20
14	\$38.00
15	\$39.00
16	\$39.80



## Technology Department Schedules 2024-2025 (ITS)

### MOSIS Data Specialist & Help Desk Support Specialist

Step	Hourly Rate
1	\$22.80
2	\$23.50
3	\$24.20
4	\$24.90
5	\$25.90
6	\$26.60
7	\$27.30
8	\$28.00
9	\$28.70
10	\$29.70
11	\$30.40
12	\$31.10
13	\$31.80
14	\$32.50
15	\$33.50
16	\$34.20

### System Support Specialist

Step	Hourly Rate
1	\$25.20
2	\$26.00
3	\$26.80
4	\$27.60
5	\$28.60
6	\$29.40
7	\$30.20
8	\$31.00
9	\$31.80
10	\$32.80
11	\$33.60
12	\$34.40
13	\$35.20
14	\$36.00
15	\$37.00
16	\$37.80

### SIS Admin MOSIS Specialist

Step	Hourly Rate
1	\$30.95
2	\$31.75
3	\$32.55
4	\$33.35
5	\$34.35
6	\$35.15
7	\$35.95
8	\$36.75
9	\$37.55
10	\$38.55
11	\$39.35
12	\$40.15
13	\$40.95
14	\$41.75
15	\$42.75
16	\$43.55

### Technical Support Supervisor & Data Engineer Integration Admin.

Step	Hourly Rate
1	\$33.25
2	\$34.25
3	\$35.25
4	\$36.25
5	\$37.50
6	\$38.50
7	\$39.50
8	\$40.50
9	\$41.50
10	\$42.75
11	\$43.75
12	\$44.75
13	\$45.75
14	\$46.75
15	\$48.00
16	\$49.00

### Network Administrator

Step	Hourly Rate
1	\$34.25
2	\$35.25
3	\$36.25
4	\$37.25
5	\$38.50
6	\$39.50
7	\$40.50
8	\$41.50
9	\$42.50
10	\$43.75
11	\$44.75
12	\$45.75
13	\$46.75
14	\$47.75
15	\$49.00
16	\$50.00

### System Support Specialist Intern

Step	Hourly Rate
1	\$16.00

### Auditorium Light & Sound Tech

Step	Hourly Rate
1	\$16.00



## Transportation Schedules 2024-2025 (TRAN)

### Bus Monitor

Step	Hourly Rate
1	\$16.00
2	\$16.55
3	\$17.10
4	\$17.65
5	\$18.65
6	\$19.20
7	\$19.75
8	\$20.30
9	\$20.85
10	\$21.85
11	\$22.40
12	\$22.95
13	\$23.50
14	\$24.05
15	\$25.05
16	\$25.60

### Substitute Bus Monitor

Regular	\$16.00
Retired	\$17.00

### Bus Driver

Step	Hourly Rate
1	\$19.35
2	\$19.90
3	\$20.45
4	\$21.00
5	\$22.00
6	\$22.55
7	\$23.10
8	\$23.65
9	\$24.20
10	\$25.20
11	\$25.75
12	\$26.30
13	\$26.85
14	\$27.40
15	\$28.40
16	\$28.95

### Substitute Bus Driver

Regular	\$19.35
Retired	\$20.35

### Utility Driver/Maintenance Technician & Bus Driver/Trainer

Step	Hourly Rate
1	\$19.90
2	\$20.45
3	\$21.00
4	\$21.55
5	\$22.55
6	\$23.10
7	\$23.65
8	\$24.20
9	\$24.75
10	\$25.75
11	\$26.30
12	\$26.85
13	\$27.40
14	\$27.95
15	\$28.95
16	\$29.50

### Training Safety Coordinator & Router-Dispatcher & Special Needs Specialist

Step	Hourly Rate
1	\$24.05
2	\$24.75
3	\$25.45
4	\$26.15
5	\$27.15
6	\$27.85
7	\$28.55
8	\$29.25
9	\$29.95
10	\$30.95
11	\$31.65
12	\$32.35
13	\$33.05
14	\$33.75
15	\$34.75
16	\$35.45

### Mechanic

Step	Hourly Rate
1	\$28.20
2	\$29.00
3	\$29.80
4	\$30.60
5	\$31.60
6	\$32.40
7	\$33.20
8	\$34.00
9	\$34.80
10	\$35.80
11	\$36.60
12	\$37.40
13	\$38.20
14	\$39.00
15	\$40.00
16	\$40.80

### Substitute Mechanic

Regular	\$28.20
Retired	\$29.20

# **GENERAL LEDGER REVENUE & EXPENSE**

*All Revenue Accounts 2024-2025*

Account Code	Account Description	Budget Requested	1St Prior Year Actual
<b>GRAND TOTAL</b>		<b>167,555,000.00</b>	<b>119,126,217.00</b>
FUND 110 TOTAL	GENERAL FUND	29,801,000.00	21,862,575.76
FUND 120 TOTAL	SPECIAL REVENUE FUND	51,473,000.00	47,498,733.13
FUND 300 TOTAL	DEBT SERVICE FUND	3,088,000.00	2,626,663.64
FUND 410 TOTAL	CAPITAL PROJECTS FUND	17,563,000.00	14,866,853.77
OBJECT 5111 TOTAL	TAXES CURRENT YEAR	101,925,000.00	86,854,826.30
FUND 110 TOTAL	GENERAL FUND	424,000.00	259,113.14
FUND 120 TOTAL	SPECIAL REVENUE FUND	732,000.00	562,950.80
FUND 300 TOTAL	DEBT SERVICE FUND	44,000.00	31,130.95
FUND 410 TOTAL	CAPITAL PROJECTS FUND	250,000.00	176,200.85
OBJECT 5112 TOTAL	TAXES PRIOR YEARS	1,450,000.00	1,029,395.74
FUND 120 TOTAL	SPECIAL REVENUE FUND	14,826,000.00	8,573,817.50
OBJECT 5113 TOTAL	TAXES SALES	14,826,000.00	8,573,817.50
FUND 110 TOTAL	GENERAL FUND	160,000.00	0.00
FUND 300 TOTAL	DEBT SERVICE FUND	6,000.00	0.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	34,000.00	0.00
OBJECT 5114 TOTAL	FINANCIAL INSTITUTION TAXES	200,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	1,645,000.00	864,561.64
FUND 410 TOTAL	CAPITAL PROJECTS FUND	355,000.00	185,313.50
OBJECT 5115 TOTAL	TAXES M & M	2,000,000.00	1,049,875.14
FUND 110 TOTAL	GENERAL FUND	50,000.00	13,017.00
OBJECT 5131 TOTAL	Transportation Fees from Patrons	50,000.00	13,017.00
FUND 110 TOTAL	GENERAL FUND	2,370,000.00	1,240,731.65
FUND 300 TOTAL	DEBT SERVICE FUND	89,000.00	73,675.71
FUND 410 TOTAL	CAPITAL PROJECTS FUND	346,000.00	516,697.40
FUND 500 TOTAL	FOOD SERVICE FUND	118,000.00	93,163.98
OBJECT 5141 TOTAL	EARNINGS ON INVESTMENTS	2,923,000.00	1,924,268.74
FUND 500 TOTAL	FOOD SERVICE FUND	2,543,000.00	1,445,147.16
OBJECT 5151 TOTAL	Sales to Pupils	2,543,000.00	1,445,147.16
FUND 500 TOTAL	FOOD SERVICE FUND	7,000.00	4,113.30
OBJECT 5161 TOTAL	Sales to Adults	7,000.00	4,113.30
FUND 500 TOTAL	FOOD SERVICE FUND	400,000.00	239,467.70
OBJECT 5165 TOTAL	SPECIAL SERVICES CAFE	400,000.00	239,467.70
FUND 700 TOTAL	ATHLETICS	575,000.00	362,880.26
OBJECT 5171 TOTAL	Admissions - Student Activities	575,000.00	362,880.26
FUND 110 TOTAL	GENERAL FUND	125,000.00	85,185.25
FUND 600 TOTAL	ACTIVITIES FUND	25,000.00	8,843.31
OBJECT 5174 TOTAL	REVENUE FROM ENTERPRISE ACTIVITIES	150,000.00	94,028.56
FUND 600 TOTAL	ACTIVITIES FUND	1,100,000.00	577,884.21
OBJECT 5179 TOTAL	Other Pupil Activity Income	1,100,000.00	577,884.21
FUND 110 TOTAL	GENERAL FUND	162,500.00	277,100.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	162,500.00	0.00
OBJECT 5181 TOTAL	COMMUNITY SERVICES	325,000.00	277,100.00
FUND 110 TOTAL	GENERAL FUND	143,500.00	75,792.40
FUND 120 TOTAL	SPECIAL REVENUE FUND	131,500.00	82,799.90
OBJECT 5182 TOTAL	PRESCHOOL TUITION	275,000.00	158,592.30
FUND 110 TOTAL	GENERAL FUND	73,000.00	20,180.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	7,000.00	0.00
OBJECT 5191 TOTAL	BLDG. USE/CUSTODIAL FEES	80,000.00	20,180.00
FUND 500 TOTAL	FOOD SERVICE FUND	5,000.00	2,600.00
OBJECT 5192 TOTAL	GIFTS/DONATIONS	5,000.00	2,600.00
FUND 110 TOTAL	GENERAL FUND	91,000.00	91,200.00
OBJECT 5196 TOTAL	Net Receipts from Clearing Accounts	91,000.00	91,200.00

*All Revenue Accounts 2024-2025*

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 110 TOTAL	GENERAL FUND	722,000.00	238,856.96
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	8,025.04
FUND 410 TOTAL	CAPITAL PROJECTS FUND	224,000.00	75,181.05
OBJECT 5198 TOTAL	VICC-VoluntaryInterdist.ChoiceCorp	946,000.00	322,063.05
FUND 120 TOTAL	SPECIAL REVENUE FUND	135,000.00	134,609.59
OBJECT 5211 TOTAL	FINES FORFEIT ETC.	135,000.00	134,609.59
FUND 110 TOTAL	GENERAL FUND	479,000.00	234.48
FUND 120 TOTAL	SPECIAL REVENUE FUND	828,000.00	509.43
FUND 300 TOTAL	DEBT SERVICE FUND	50,000.00	28.17
FUND 410 TOTAL	CAPITAL PROJECTS FUND	283,000.00	159.44
OBJECT 5221 TOTAL	STATE ASSESSED UTILITIES	1,640,000.00	931.52
FUND 120 TOTAL	SPECIAL REVENUE FUND	15,481,000.00	6,707,241.49
OBJECT 5311 TOTAL	BASIC FORMULA	15,481,000.00	6,707,241.49
FUND 110 TOTAL	GENERAL FUND	3,735,000.00	1,859,345.00
OBJECT 5312 TOTAL	TRANSPORTATION STATE	3,735,000.00	1,859,345.00
FUND 110 TOTAL	GENERAL FUND	2,778,500.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	2,778,500.00	0.00
OBJECT 5314 TOTAL	ECSE/STATE	5,557,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	3,350,000.00	1,823,764.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	1,150,000.00	625,885.43
OBJECT 5319 TOTAL	CLASSROOM TRUST FUND	4,500,000.00	2,449,649.43
FUND 110 TOTAL	GENERAL FUND	250,000.00	97,020.00
OBJECT 5324 TOTAL	ED/SCREEN ENTITLESTATE PAT	250,000.00	97,020.00
FUND 110 TOTAL	GENERAL FUND	20,000.00	14,780.53
FUND 410 TOTAL	CAPITAL PROJECTS FUND	7,000.00	7,000.00
OBJECT 5332 TOTAL	CAREER EDUCATION	27,000.00	21,780.53
FUND 500 TOTAL	FOOD SERVICE FUND	30,000.00	0.00
OBJECT 5333 TOTAL	FOOD SERVICE STATE	30,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	8,000.00	0.00
OBJECT 5369 TOTAL	RESIDENTIAL PLACEMENT/EXCESS COST	8,000.00	0.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	197,120.35
OBJECT 5384 TOTAL	School Safety Grant	0.00	197,120.35
FUND 110 TOTAL	GENERAL FUND	185,000.00	94,939.26
OBJECT 5412 TOTAL	MEDICAID	185,000.00	94,939.26
FUND 110 TOTAL	GENERAL FUND	0.00	1,211,386.51
OBJECT 5422 TOTAL	ARP - ESSER III	0.00	1,211,386.51
FUND 110 TOTAL	GENERAL FUND	0.00	29,103.79
OBJECT 5423 TOTAL	CRRSA - ESSER II	0.00	29,103.79
FUND 110 TOTAL	GENERAL FUND	0.00	15,760.47
OBJECT 5426 TOTAL	CRRSE Emergency Relief GEER II	0.00	15,760.47
FUND 110 TOTAL	GENERAL FUND	136,000.00	110,579.97
FUND 120 TOTAL	SPECIAL REVENUE FUND	24,000.00	19,514.12
OBJECT 5427 TOTAL	PERKINS BASIC GRANT, CAREER EDUC.	160,000.00	130,094.09
FUND 110 TOTAL	GENERAL FUND	39,000.00	35,600.60
FUND 120 TOTAL	SPECIAL REVENUE FUND	39,000.00	35,600.61
OBJECT 5442 TOTAL	ECSE/FEDERAL	78,000.00	71,201.21
FUND 110 TOTAL	GENERAL FUND	0.00	30,027.00
OBJECT 5443 TOTAL	ARP- IDEA ECSE 619	0.00	30,027.00
FUND 500 TOTAL	FOOD SERVICE FUND	1,700,000.00	796,132.11
OBJECT 5445 TOTAL	SCHOOL LUNCH PROGRAM	1,700,000.00	796,132.11
FUND 500 TOTAL	FOOD SERVICE FUND	425,000.00	240,273.54
OBJECT 5446 TOTAL	SCHOOL BREAKFAST PROGRAM	425,000.00	240,273.54
FUND 110 TOTAL	GENERAL FUND	650,000.00	233,334.55

**All Revenue Accounts 2024-2025**

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 120 TOTAL	SPECIAL REVENUE FUND	650,000.00	233,334.56
OBJECT 5451 TOTAL	ESEA TITLE I	1,300,000.00	466,669.11
FUND 110 TOTAL	GENERAL FUND	45,000.00	25,474.12
FUND 120 TOTAL	SPECIAL REVENUE FUND	45,000.00	25,474.12
OBJECT 5461 TOTAL	TITLE IV	90,000.00	50,948.24
FUND 110 TOTAL	GENERAL FUND	65,000.00	33,100.54
FUND 120 TOTAL	SPECIAL REVENUE FUND	65,000.00	33,100.54
OBJECT 5462 TOTAL	TITLE III	130,000.00	66,201.08
FUND 110 TOTAL	GENERAL FUND	142,500.00	74,469.15
FUND 120 TOTAL	SPECIAL REVENUE FUND	142,500.00	74,469.18
OBJECT 5465 TOTAL	TITLE IIA ESEA	285,000.00	148,938.33
FUND 110 TOTAL	GENERAL FUND	0.00	1,450.00
OBJECT 5468 TOTAL	ARP Homeless Youth II	0.00	1,450.00
FUND 110 TOTAL	GENERAL FUND	0.00	41,127.81
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	129.18
OBJECT 5497 TOTAL	OTHER FEDERAL REVENUE	0.00	41,256.99
FUND 410 TOTAL	CAPITAL PROJECTS FUND	23,000.00	16,100.00
OBJECT 5641 TOTAL	SALE OF SCHOOL BUSES	23,000.00	16,100.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	5,162.25
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	7,148.56
OBJECT 5651 TOTAL	SALE OF OTHER PROPERTY	0.00	12,310.81
FUND 110 TOTAL	GENERAL FUND	270,000.00	157,249.00
OBJECT 5831 TOTAL	OTHER DISTRICTS	270,000.00	157,249.00
FUND 110 TOTAL	GENERAL FUND	250,000.00	209,997.14
OBJECT 5841 TOTAL	TRANSPORTATION OTHER LEAS	250,000.00	209,997.14
FUND 110 TOTAL	GENERAL FUND	1,425,000.00	828,023.45
OBJECT 5842 TOTAL	TRANSP OTHER LEAS H'CAP	1,425,000.00	828,023.45

*All Expenditure Accounts 2024-2025*

Account Code	Account Description	Budget Requested	1St Prior Year Actual
<b>GRAND TOTAL</b>		<b>174,508,723.00</b>	<b>81,575,612.46</b>
FUND 110 TOTAL	GENERAL FUND	0.00	346,265.37
FUND 120 TOTAL	SPECIAL REVENUE FUND	63,791,600.00	29,143,305.82
OBJECT 6111 TOTAL	Regular Salaries	63,791,600.00	29,489,571.19
FUND 110 TOTAL	GENERAL FUND	0.00	120.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	1,174,570.00	474,345.39
FUND 600 TOTAL	ACTIVITIES FUND	0.00	2,355.00
OBJECT 6121 TOTAL	SALARIES - SUBSTITUTE TEACHERS	1,174,570.00	476,820.39
FUND 110 TOTAL	GENERAL FUND	112,500.00	276,270.53
FUND 120 TOTAL	SPECIAL REVENUE FUND	2,376,330.00	1,069,552.16
FUND 600 TOTAL	ACTIVITIES FUND	25,000.00	7,280.00
FUND 700 TOTAL	ATHLETICS	90,000.00	55,713.25
OBJECT 6131 TOTAL	Supplemental Pay	2,603,830.00	1,408,815.94
FUND 120 TOTAL	SPECIAL REVENUE FUND	155,000.00	27,810.00
OBJECT 6141 TOTAL	Cert Empl Unused Leave/Swverance	155,000.00	27,810.00
FUND 110 TOTAL	GENERAL FUND	18,325,183.00	9,827,691.25
FUND 120 TOTAL	SPECIAL REVENUE FUND	140,000.00	117,533.30
FUND 500 TOTAL	FOOD SERVICE FUND	2,235,000.00	779,090.93
OBJECT 6151 TOTAL	Classified Salaries - Regular	20,700,183.00	10,724,315.48
FUND 110 TOTAL	GENERAL FUND	2,016,817.00	720,081.03
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	378,894.74
FUND 600 TOTAL	ACTIVITIES FUND	0.00	200.00
OBJECT 6161 TOTAL	Classified Salaries-Part Time	2,016,817.00	1,099,175.77
FUND 110 TOTAL	GENERAL FUND	83,000.00	30,142.72
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	7,181.75
OBJECT 6171 TOTAL	Class Emp Unused Leave/Sevrnce Pay	83,000.00	37,324.47
FUND 110 TOTAL	GENERAL FUND	0.00	4,949.40
FUND 120 TOTAL	SPECIAL REVENUE FUND	10,670,000.00	4,896,699.31
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	2,252.84
FUND 600 TOTAL	ACTIVITIES FUND	0.00	991.80
FUND 700 TOTAL	ATHLETICS	15,000.00	6,014.28
OBJECT 6211 TOTAL	TEACHER RETIREMENT	10,685,000.00	4,910,907.63
FUND 110 TOTAL	GENERAL FUND	1,652,343.00	837,068.34
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	9,750.85
FUND 500 TOTAL	FOOD SERVICE FUND	122,657.00	67,163.08
FUND 600 TOTAL	ACTIVITIES FUND	0.00	27.44
FUND 700 TOTAL	ATHLETICS	0.00	646.15
OBJECT 6221 TOTAL	NONTEACHER RETIREMENT	1,775,000.00	914,655.86
FUND 110 TOTAL	GENERAL FUND	1,382,406.00	671,969.50
FUND 120 TOTAL	SPECIAL REVENUE FUND	19,024.00	50,150.45
FUND 500 TOTAL	FOOD SERVICE FUND	138,570.00	70,265.92
FUND 600 TOTAL	ACTIVITIES FUND	0.00	185.69
FUND 700 TOTAL	ATHLETICS	0.00	910.56
OBJECT 6231 TOTAL	SOCIAL SECURITY (FICA)	1,540,000.00	793,482.12
FUND 110 TOTAL	GENERAL FUND	292,594.00	157,292.22
FUND 120 TOTAL	SPECIAL REVENUE FUND	944,999.00	433,200.57
FUND 500 TOTAL	FOOD SERVICE FUND	32,408.00	16,433.40
FUND 600 TOTAL	ACTIVITIES FUND	0.00	142.61
FUND 700 TOTAL	ATHLETICS	0.00	807.99
OBJECT 6232 TOTAL	Medicare Tax	1,270,001.00	607,876.79
FUND 110 TOTAL	GENERAL FUND	4,056,000.00	1,836,563.39
FUND 120 TOTAL	SPECIAL REVENUE FUND	8,869,134.00	3,720,791.78
FUND 500 TOTAL	FOOD SERVICE FUND	384,866.00	195,181.64

**All Expenditure Accounts 2024-2025**

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 600 TOTAL	ACTIVITIES FUND	0.00	-8,610.20
OBJECT 6241 TOTAL	MED/LIFE/DENTL INSURANCE	13,310,000.00	5,743,926.61
FUND 110 TOTAL	GENERAL FUND	212,000.00	93,321.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	533,000.00	540,657.00
OBJECT 6261 TOTAL	WORKERS COMP.	745,000.00	633,978.00
FUND 110 TOTAL	GENERAL FUND	452,960.00	235,185.55
OBJECT 6311 TOTAL	TUITION	452,960.00	235,185.55
FUND 110 TOTAL	GENERAL FUND	1,500.00	0.00
OBJECT 6312 TOTAL	Instructional Program Improve Serv	1,500.00	0.00
FUND 110 TOTAL	GENERAL FUND	6,000.00	1,557.64
OBJECT 6313 TOTAL	PUPIL SUPPORT SERVICES	6,000.00	1,557.64
FUND 110 TOTAL	GENERAL FUND	19,000.00	19,000.00
OBJECT 6315 TOTAL	AUDIT SERVICES	19,000.00	19,000.00
FUND 110 TOTAL	GENERAL FUND	60,000.00	27,715.50
OBJECT 6317 TOTAL	LEGAL SERVICES	60,000.00	27,715.50
FUND 110 TOTAL	GENERAL FUND	55,000.00	0.00
OBJECT 6318 TOTAL	ELECTION SERVICES	55,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	1,249,050.00	751,721.44
FUND 500 TOTAL	FOOD SERVICE FUND	21,000.00	14,327.21
FUND 600 TOTAL	ACTIVITIES FUND	0.00	382.73
OBJECT 6319 TOTAL	Other Professional Srvc	1,270,050.00	766,431.38
FUND 110 TOTAL	GENERAL FUND	18,500.00	1,214.69
OBJECT 6331 TOTAL	LAUNDRY SERVICE	18,500.00	1,214.69
FUND 110 TOTAL	GENERAL FUND	366,800.00	226,202.66
OBJECT 6332 TOTAL	EQUIPMENT REPAIRS	366,800.00	226,202.66
FUND 110 TOTAL	GENERAL FUND	410,344.00	373,034.90
OBJECT 6334 TOTAL	EQUIPMENT RENTAL	410,344.00	373,034.90
FUND 110 TOTAL	GENERAL FUND	385,000.00	226,029.66
OBJECT 6335 TOTAL	Water and Sewer	385,000.00	226,029.66
FUND 110 TOTAL	GENERAL FUND	73,000.00	68,565.16
OBJECT 6336 TOTAL	REFUSE SERVICE	73,000.00	68,565.16
FUND 110 TOTAL	GENERAL FUND	676,250.00	514,027.26
OBJECT 6337 TOTAL	Tech-Related Repairs & Maint	676,250.00	514,027.26
FUND 110 TOTAL	GENERAL FUND	984,414.00	548,922.42
FUND 500 TOTAL	FOOD SERVICE FUND	13,000.00	9,979.25
OBJECT 6339 TOTAL	OTHER PROPERTY SERVICE	997,414.00	558,901.67
FUND 110 TOTAL	GENERAL FUND	680,150.00	203,764.57
OBJECT 6341 TOTAL	CONTR TRANS TO/FROM SCHL	680,150.00	203,764.57
FUND 110 TOTAL	GENERAL FUND	250.00	289.67
OBJECT 6342 TOTAL	OTHER CONTRACT PUPIL TRANSP	250.00	289.67
FUND 110 TOTAL	GENERAL FUND	800,490.00	324,015.85
FUND 500 TOTAL	FOOD SERVICE FUND	4,000.00	2,937.61
OBJECT 6343 TOTAL	TRAVEL	804,490.00	326,953.46
FUND 110 TOTAL	GENERAL FUND	2,600.00	795.20
OBJECT 6349 TOTAL	OTHER TRANS SRV	2,600.00	795.20
FUND 110 TOTAL	GENERAL FUND	700,000.00	666,201.00
OBJECT 6351 TOTAL	PROPERTY INSURANCE	700,000.00	666,201.00
FUND 110 TOTAL	GENERAL FUND	572,250.00	544,439.20
OBJECT 6352 TOTAL	LIABILITY INSURANCE	572,250.00	544,439.20
FUND 110 TOTAL	GENERAL FUND	200.00	100.00
OBJECT 6353 TOTAL	FIDELITY BOND PREMIUM	200.00	100.00
FUND 110 TOTAL	GENERAL FUND	326,305.00	201,015.69
FUND 500 TOTAL	FOOD SERVICE FUND	2,500.00	1,913.82

*All Expenditure Accounts 2024-2025*

Account Code	Account Description	Budget Requested	1St Prior Year Actual
OBJECT 6361 TOTAL	COMMUNICATION	328,805.00	202,929.51
FUND 110 TOTAL	GENERAL FUND	7,500.00	4,612.95
OBJECT 6362 TOTAL	ADVERTISING	7,500.00	4,612.95
FUND 110 TOTAL	GENERAL FUND	221,600.00	128,025.41
OBJECT 6363 TOTAL	PRINTING & BINDING	221,600.00	128,025.41
FUND 110 TOTAL	GENERAL FUND	208,920.00	153,375.83
FUND 500 TOTAL	FOOD SERVICE FUND	100.00	0.00
OBJECT 6371 TOTAL	DUES & MEMBERSHIPS	209,020.00	153,375.83
FUND 110 TOTAL	GENERAL FUND	327,200.00	149,510.65
OBJECT 6391 TOTAL	OTHER PURCHASED SERVICES	327,200.00	149,510.65
FUND 110 TOTAL	GENERAL FUND	0.00	4,000.00
OBJECT 6398 TOTAL	Purchase Services - Other Expenses	0.00	4,000.00
FUND 110 TOTAL	GENERAL FUND	2,628,450.00	1,567,987.58
FUND 500 TOTAL	FOOD SERVICE FUND	57,000.00	43,042.85
OBJECT 6411 TOTAL	GENERAL SUPPLIES	2,685,450.00	1,611,030.43
FUND 110 TOTAL	GENERAL FUND	1,125,500.00	886,492.52
OBJECT 6412 TOTAL	SUPPLIES TECH RELATED	1,125,500.00	886,492.52
FUND 110 TOTAL	GENERAL FUND	1,513,000.00	117,748.97
OBJECT 6431 TOTAL	TEXTBOOK	1,513,000.00	117,748.97
FUND 110 TOTAL	GENERAL FUND	110,000.00	51,274.90
OBJECT 6441 TOTAL	LIBRARY BOOKS	110,000.00	51,274.90
FUND 110 TOTAL	GENERAL FUND	47,900.00	39,566.52
OBJECT 6451 TOTAL	PERIODICALS	47,900.00	39,566.52
FUND 500 TOTAL	FOOD SERVICE FUND	2,250,000.00	1,130,668.37
OBJECT 6471 TOTAL	FOOD SUPPLIES	2,250,000.00	1,130,668.37
FUND 110 TOTAL	GENERAL FUND	1,835,000.00	1,205,605.15
FUND 500 TOTAL	FOOD SERVICE FUND	115,000.00	76,568.38
OBJECT 6481 TOTAL	ELECTRIC	1,950,000.00	1,282,173.53
FUND 110 TOTAL	GENERAL FUND	465,000.00	112,613.01
FUND 500 TOTAL	FOOD SERVICE FUND	35,000.00	6,884.65
OBJECT 6483 TOTAL	FUEL FOR HEAT	500,000.00	119,497.66
FUND 110 TOTAL	GENERAL FUND	535,000.00	214,444.99
FUND 500 TOTAL	FOOD SERVICE FUND	8,000.00	2,964.21
OBJECT 6486 TOTAL	GASOLINE/DIESEL	543,000.00	217,409.20
FUND 110 TOTAL	GENERAL FUND	1,622,145.00	637,739.38
FUND 500 TOTAL	FOOD SERVICE FUND	40,000.00	17,202.16
FUND 600 TOTAL	ACTIVITIES FUND	1,100,000.00	370,542.80
FUND 700 TOTAL	ATHLETICS	470,000.00	318,222.96
OBJECT 6491 TOTAL	OTHER SUPPLIES/MATERIAL	3,232,145.00	1,343,707.30
FUND 410 TOTAL	CAPITAL PROJECTS FUND	26,500,000.00	9,679,719.20
OBJECT 6521 TOTAL	BUILDINGS	26,500,000.00	9,679,719.20
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	781,111.14
OBJECT 6531 TOTAL	SITE IMPROVEMENT	0.00	781,111.14
FUND 410 TOTAL	CAPITAL PROJECTS FUND	783,500.00	741,653.41
OBJECT 6541 TOTAL	EQUIPMENT GENERAL	783,500.00	741,653.41
FUND 410 TOTAL	CAPITAL PROJECTS FUND	84,200.00	112,130.30
OBJECT 6542 TOTAL	EQUIPMENT INSTRUCTIONAL	84,200.00	112,130.30
FUND 410 TOTAL	CAPITAL PROJECTS FUND	477,000.00	83,048.00
OBJECT 6543 TOTAL	TECHNOLOGY HARDWARE	477,000.00	83,048.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	260,000.00	0.00
OBJECT 6551 TOTAL	VEHICLE REPLACEMENT	260,000.00	0.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	839,644.00	603,607.24
OBJECT 6552 TOTAL	SCHOOL BUS REPLACEMENT	839,644.00	603,607.24

All Expenditure Accounts 2024-2025

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 300 TOTAL	DEBT SERVICE FUND	2,150,000.00	0.00
OBJECT 6611 TOTAL	PRINCIPAL	2,150,000.00	0.00
FUND 300 TOTAL	DEBT SERVICE FUND	961,500.00	503,250.00
OBJECT 6621 TOTAL	Interest - Bonded Indebtedness	961,500.00	503,250.00