

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY25**

Forecast  
Nov-24

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Fund Balance	\$ 44,125,972	\$ 5,235,302	\$ 39,722,558	\$ 2,902,182	\$ 91,986,014
Revenue	137,479,000	6,935,000	20,478,000	3,189,000	\$ 168,081,000
Expenditures	136,332,000	7,440,000	28,952,000	3,139,000	\$ 175,863,000
Transfers	(2,083,000)	(369,000)	2,452,000	-	\$ -
Net Gain (Loss)	(936,000)	(874,000)	(6,022,000)	50,000	\$ (7,782,000)
End Fund Balance	\$ 43,189,972	\$ 4,361,302	\$ 33,700,558	\$ 2,952,182	\$ 84,204,014

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 40,535,953	\$ 3,590,019	\$ 44,125,972	Operating \$ (936,000)
Revenue	51,229,000	86,250,000	137,479,000	Non-Operating (6,846,000)
Expenditures	47,780,000	88,552,000	136,332,000	Total \$ (7,782,000)
Transfers	(2,083,000)		(2,083,000)	
Net Gain (Loss)	1,366,000	(2,302,000)	(936,000)	
End Fund Balance	\$ 41,901,953	\$ 1,288,019	\$ 43,189,972	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,578,300	\$ 1,399,836	\$ 257,166	\$ 5,235,302
Revenue	5,235,000	1,125,000	575,000	6,935,000
Expenditures	5,740,000	1,125,000	575,000	7,440,000
Transfers	(369,000)			(369,000)
Net Gain (Loss)	(874,000)	-	-	(874,000)
End Fund Balance	\$ 2,704,300	\$ 1,399,836	\$ 257,166	\$ 4,361,302

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,902,182	\$ 2,902,182
Revenue	-	3,189,000	3,189,000
Expenditures	-	3,139,000	3,139,000
Transfers	-		-
Net Gain (Loss)	-	50,000	50,000
End Fund Balance	\$ -	\$ 2,952,182	\$ 2,952,182

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	31.7%	Forecast		\$ (7,782)	\$ (936)
6/30/24 Cash Reserve %	34.0%	Actual	13.6%	\$ 3,603	\$ 517
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

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,089,960
Excess of Min Required Balance	\$ 39,100,012

## Finance Dashboard

District	Enrollment FY23	Assessed Value per Student FY23	Blended Tax Rate for Fall 2023	Cash Reserve % FY23
1 Rockwood	19,903	\$ 655,522	1 Riverview Gardens	5,8775
2 Parkway	16,821	\$ 579,286	2 Hazelwood	5,7004
3 Hazelwood	15,665	\$ 514,286	3 Jennings	5,3529
4 Mehville	9,815	\$ 376,526	4 Maplewood	5,1821
5 Ferguson-Florissant	9,072	\$ 368,825	5 Normandy	5,1021
6 Lindbergh	7,143	\$ 347,649	6 Hancock Place	4,9213
7 Ritenour	6,215	\$ 337,332	7 Affton	4,8379
8 Pattonville	5,959	\$ 308,917	8 Ferguson-Florissant	4,6804
9 Kirkwood	5,875	\$ 299,141	9 Lindbergh	4,6775
10 Riverview Gardens	5,146	\$ 268,110	10 Valley Park	4,6513
11 Ladue	4,216	\$ 263,011	11 Ritenour	4,5555
12 Webster Groves	4,209	\$ 255,138	12 Pattonville	4,5372
13 Normandy	2,792	\$ 253,344	13 Brentwood	4,5146
14 Affton	2,447	\$ 236,179	14 University City	4,3667
15 University City	2,431	\$ 170,739	15 Webster Groves	4,2645
16 Clayton	2,368	\$ 159,609	16 Clayton	4,1886
17 Jennings	2,291	\$ 158,315	17 Bayless	4,0960
18 Bayless	1,747	\$ 138,274	18 Mehville	3,9680
19 Maplewood	1,375	\$ 130,049	19 Rockwood	3,8907
20 Hancock Place	1,197	\$ 128,341	20 Kirkwood	3,8816
21 Valley Park	746	\$ 61,761	21 Parkway	3,7885
22 Brentwood	706	\$ 55,282	22 Ladue	3,6890
Represents community economic strength		Represents community funding		
		Note: DESE public report unavailable.		
District	Expense per Student FY23	Capital Expense per Student FY23	Outstanding Debt per Student FY23	
1 BRENTWOOD	23,600	1 Ladue	1 Brentwood	\$ 69,246
2 CLAYTON	22,354	2 Brentwood	2 Ladue	\$ 56,099
3 UNIVERSITY CITY	18,629	3 Maplewood	3 Maplewood	\$ 40,018
4 MAPLEWOOD-RICHMONT	17,151	4 Kirkwood	4 Lindbergh	\$ 28,146
5 HANCOCK PLACE	16,003	5 Normandy	5 Clayton	\$ 22,536
6 NORMANDY SCHOOLS CO	15,978	6 Hancock Place	6 Valley Park	\$ 22,249
7 VALLEY PARK	15,340	7 Bayless	7 Hancock Place	\$ 21,839
8 Pattonville	15,216	8 Clayton	8 University City	\$ 21,720
9 Ladue	14,997	9 Parkway	9 Parkway	\$ 20,040
10 Ritenour	14,839	10 Affton	10 Normandy	\$ 19,632
11 Ferguson-Florissant	14,399	11 Mehville	11 Webster Groves	\$ 18,831
12 Kirkwood	13,884	12 Webster Groves	12 Hazelwood	\$ 17,974
13 Webster Groves	13,845	13 Hazelwood	13 Kirkwood	\$ 12,456
14 Hazelwood	13,647	14 Pattonville	14 Pattonville	\$ 12,341
15 Parkway	13,417	15 Ferguson-Florissant	15 Bayless	\$ 10,154
16 AFFTON 101	12,580	16 Riverview Gardens	16 Ritenour	\$ 7,915
17 JENNINGS	12,522	17 Ritenour	17 Affton	\$ 7,222
18 Rockwood	12,142	18 Rockwood	18 Rockwood	\$ 6,711
19 Riverview Gardens	11,738	19 University City	19 Ferguson-Florissant	\$ 5,499
20 Mehville	11,489	20 Lindbergh	20 Jennings	\$ 4,690
21 BAYLESS	10,887	21 Valley Park	21 Mehville	\$ 3,713
22 Lindbergh	10,802	22 Jennings	22 Riverview Gardens	\$ 3,253
Represents student education investment		Represents investment in infrastructure.		
		Represents June 30th cash reserves.		
		% includes food service funds while financial statements exclude them.		

# Mehlville School District

	(000's)	Total Revenue	(000's) Operating Gain(Loss)	November Cash Reserve %	June Cash Reserve %	New Buses Bought	HVAC Capital Costs	Roof Capital Costs	Food Service Capital Costs	Prop Details Passed
FY24	\$	165,136	\$ 517	13.6%	34.0%	5	\$ 5,726	\$ 2,381	\$ 657	
FY23		145,175	5,778	11.4%	37.0%	5	2,465	1,494	700	Prop E 31 cents passed 4/4/23; \$6.9M revenue for salary/benefits.
FY22		133,433	1,665	8.1%	34.3%	5	1,418	1,035	109	
FY21		159,729	179	13.8%	35.9%	5	50	1,571	120	Prop S no tax increase passed 4/6/21; \$35M G.O. bond
FY20		123,484	5,888	8.5%	36.2%	6	1,984	715	20	
FY19		121,879	2,532	2.9%	30.3%	6	1,723	280	189	
FY18		119,213	2,682	5.9%	28.8%	7	2,469	249	397	
FY17		116,999	3,041	2.0%	26.7%	11	1,201	533	77	
FY16		107,679	2,478	3.4%	25.0%	-	90	114	26	Prop R 49 cents passed 11/3/15. FY17 revenue is \$8,134K.  Prop A 4 cents passed 4/5/; roof & HVAC funding; FY17 revenue is \$664K.
FY15		105,630	(1,613)	2.9%	21.3%	5	10	-	118	
FY14		105,481	671	5.0%	23.7%	1	-	-	28	
Total	\$	1,403,838	\$ 23,818			56	\$ 17,136	\$ 8,372	\$ 2,441	
Avg	\$	127,622	\$ 2,165			5.1	\$ 1,558	\$ 761	\$ 222	

## Recurring Annual Capital Costs

Tax Cents		000's			
4.09	\$	1,032	Average per year cost for roofing		
3.33		840	Bus cost per year for 6 buses		
1.29		325	Asphalt parking lot maintenance		
1.78		450	IT Equipment		
		variable	Building Security		
		variable	Other Building Needs		
10.49	\$	2,647	<b>Recurring Annual Capital Costs / Tax levy cents equivalent</b>		

Note 1

\$	252.3	FY25 estimated revenue per 1 cent tax levy
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\$	17,036	HVAC cost since Prop R began FY17
\$	2,130	Average per year cost for HVAC

Note1 This is the estimated tax levy amount needed to support a significant portion of recurring capital needs.

This is not guaranteed to cover all such expenses but it should cover at least the majority of such expenses. The most economical method for the district to cover these capital expenses is to have a permanent levy that is restricted to these capital items, IT equipment, and board approved building improvements.

Note 2 HVAC is more variable from year to year and requires a longer term planning approach to funding large costs in certain years.

# Mehlville School District

## Components of the FY24 Tax Revenue Increase and HVAC Replacement Timeline

### Local Tax Revenue Increase

81.6M FY23 Total Actual  
 101.1M FY24 Total Forecast  
 100.2M FY24 Total Actual

18.6M FY24 Total Increase
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### Local Tax Revenue Increase Components

	FY24 Budget	FY24 Actual	
Note 1	7.0M	6.7M	Increase due to Assessed Value (AV) increasing 5.0% in calendar year 2023
Note 2	7.2M	6.9M	Increase due to Prop E 31 cent tax levy increase
Note 3	4.7M	4.5M	Increase real estate tax due to AV increasing above 5.0% (normally limited by the Hancock Amendment)
Note 4	.6M	.6M	Increase personal property tax due to AV increasing above 5.0%
	19.5M	18.6M	Total FY24 Increase

- Note 1> If Prop E had not passed, AND, if AV had only increased 5.0% for all asset classes, tax revenue was budgeted to increase 7.0M, but lower than normal collection %'s resulted in actual collections of 6.7M.
- Note 2> Due to Prop E passing a 31 cent tax rate increase, the tax revenue budget increase was 7.2M and the actual increase is 6.9M.
- Note 3> Since Prop E passed, it eliminated the 5.0% AV increase limit. Since residential AV increased 18.2% and commercial AV increased 9.5%, tax revenue increased due to AV increases > 5.0%. The budget increase was 4.7M (18.5 cents tax levy), and the actual increase was 4.5M (17.9 cents tax levy).
- Note 4> Personal property tax is never subject to Hancock 5.0% limitations. Since personal property increased 6.2%. This additional 1.2% AV increase caused tax revenue to increase another \$.6M.

### Proposed HVAC Replacement Timeline and Funding

	Note 1 Funding Plan	Note 2 Summer Replaced	Note 3 Project Cost Est.	
Fiscal Yr	(000's)	(000's)	(000's)	Locations for HVAC Replacement
FY23	\$ 9,400	(amount is the actual HVAC reserve balance at the end of FY23)		
FY24	11,100			
FY25	6,000	2024	\$ 8,850	Bernard, OES, Point, Wohlwend, Pool
FY26	6,000	2025	16,600	OHS, OMS, WMS, Blades, Trautwein, Rogers' chillers, John Cary boilers
FY27	1,000	2026	9,200	MHS, Beasley, Bierbaum
Total	\$ 33,500		\$ 34,650	

\$ (1,150) Estimated funding shortfall can be funded with regular capital funds or Prop R funds.
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<b>\$ 12,100 Estimated interest expense saved by funding HVAC replacement from operating funds instead of a \$24M bond</b>
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- Note 1> Current forecast is to allocate these amounts each year to the HVAC capital reserve if approved by the Board. These are estimates that will change periodically as revenue funding and expense forecasts change, but this is the best estimate for now. These funds would otherwise be either allocated to General Fund operating gains or given back to the community by voluntary tax rate reductions. However, if voluntary tax rate reductions were taken, see Note 4 below.
- Note 2> This represents the summer that HVAC is to be replaced at the indicated locations. Work should be completed before school starts in August each year.
- Note 3> This is the cost estimate for replacing HVAC at the locations listed. Cost estimates can change.
- Note 4> The District saves an estimated \$12.1M interest expense, per L.J. Hart calculations, by funding HVAC replacement from operating funds instead of issuing a \$24M G.O. bond (only \$24M is needed since the District already had \$9.4M cash by the end of FY23). The District CFO held discussions with the BOE, Finance Committee, and both outgoing and incoming Superintendents about the existing additional local tax revenue and options to either address critical district financial needs or roll back all or a portion of the tax revenue resulting from AV > 5.0%. These discussions occurred from April 2023 through September 2023. The Finance Committee presented to the BOE in August 2023 that they deemed it most financially prudent to use the additional tax revenue for critical needs. If the BOE follows the plan to use these funds for HVAC, then \$12.1M interest expense may be saved.

## Mehlville School District FY26 Government Funding & Budget Issues

### 1 Missouri state income tax rate - revenue is reduced due to declining tax rates. The impact is uncertain.

5.30% 2022 tax rate  
4.95% 2023 tax rate (6.7% decrease)  
4.50% 2024 tax rate (9.1% decrease)

### 2 SB190 property tax frozen for residents eligible for social security. The impact is uncertain.

St. Louis County has passed SB190. Property tax revenue will be frozen for this segment.  
The revenue impact is unclear and cannot be readily quantified, but it will be significant.  
This bill applies to residential property, which is about 70% of total District assessed value.  
Local tax revenue is about 63% of total District revenue.

### 3 Basic Formula pre-pandemic WADA is no longer allowed. The impact is uncertain until FY23/FY24 WADA is known.

Normally, formula revenue allows using the largest WADA from the current year, prior year, or 2nd prior year.  
Since covid, WADA has declined so DESE allows FY24 to use the largest WADA from FY20 - FY24 instead of limiting the calculation to 3 years (FY22, FY23, or FY24).  
The table below shows regular term ADA has been declining since FY20 (ADA is a good indicator of WADA variances).  
In FY24, using FY20 ADA of 9,005 is still allowed (using the 4th prior year).  
Normally, FY24 would use the 2nd prior year of 8,763 (FY22).  
FY25 will revert to the normal calculation period (current year, prior year, or 2nd prior year).  
FY23 ADA is not yet known. It needs to be 9,005 to match FY20, otherwise revenue declines occur.  
FY25 formula revenue equates to about \$7,382 per WADA based on projected SAT and DVM.

#### Regular Term ADA

FY18	9,104	
FY19	8,982	
FY20	9,005	used by DESE for FY24 reimbursement
FY21	8,345	
FY22	8,763	
FY23	TBD	options for FY25 DESE reimbursement
FY24	TBD	options for FY25 DESE reimbursement
FY25	Estimate	options for FY25 DESE reimbursement

### 4 Basic Formula SAT (state adequacy target) and formula funding percentages

The SAT per WADA is increasing for FY25 and FY26 (see below) which will increase revenue if it is fully funded.  
**In FY15, the SAT was only funded by 96.9% instead of 100%. With declining state income taxes, it is possible**  
the SAT may not be funded 100% which then reduces the full amount of SAT increases.

<u>Year</u>	<u>SAT</u>	<u>Funding %</u>	
FY24	\$ 6,375	100%	
FY25	\$ 6,760	?	(6.0% increase if fully funded)
FY26	\$ 7,145	?	(5.7% increase if fully funded)

### 5 ESSER funding in FY24 that will cease in FY25

(000's)	Tax Levy	
Budget	Cents	Description
2,836	11.1	34 interventionists
300	1.2	After school instruction and activities
71	0.3	Supplies
51	0.2	Data subs
3,258	12.8	Total ESSER Expenses

**Note: Throughout the ESSER funding period, it was discussed that all ESSER funded expenses will cease after FY24 unless there is a tax levy passed to support unfunded expenses. Therefore, FY25 budget will exclude all of these expense items unless otherwise instructed.**

# MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

## BY FUND

TAX YEAR	GENERAL	TEACHERS	COPS	CAPITAL	DEBT SERVICE	TOTAL	Permanent + Prop A 4.0070
2024 Prop A				0.0326		0.0326	
2024 Final	1.1911	2.0000	-	0.6633	0.1200	3.9744	
2024 July	1.1893	2.0000	-	0.6133	0.1200	3.9226	
2024 Budget	1.1579	2.1400	-	0.5105	0.1200	3.9284	
2023 Prop A				0.0319		0.0319	
2023	0.9988	2.1700	-	0.6473	0.1200	3.9361	
2022 Prop A				0.0350		0.0350	
2022	1.3519	2.1000	-	0.0715	0.1200	3.6434	
2021 Prop A				0.0347		0.0347	
2021 **	1.1701	2.1500	-	0.1850	0.1200	3.6251	
2020 Prop A				0.0353		0.0353	
2020	0.9878	2.3300	0.4525	-	-	3.7703	
2019 Prop A				0.0353		0.0353	
2019 **	1.3641	1.9400	0.4500	0.0100	-	3.7641	
2018 Prop A				0.0391		0.0391	
2018	1.4489	2.1300	0.5100	0.0200	-	4.1089	
2017 Prop A				0.0391		0.0391	
2017 **	1.3939	2.1700	0.5100	0.0300	-	4.1039	
2012	0.9100	1.9100	0.1000		0.3400	3.2600	
2011	0.9100	1.9100	0.1000		0.3400	3.2600	
2015 **	0.9100	1.9000	0.1000		0.3400	3.2500	
2014	1.0600	2.0600	0.1400		0.3400	3.6000	

\*\* Reassessment year

(Form A line 48/51 - Line 52 rollback + Form C line 12 debt service)

BY PROPERTY CLASS	3.7914	4.7160	4.2175	4.8161	Form C, line 12				Form C, Line 12
Tax Rate Ceiling	3.7614	4.6800	4.1795	4.7761	Plus				
Temporary Ceiling	0.0300	0.0360	0.0380	0.0400	Form A, line 58	Total	AV %	Form A, line 52	Debt
Tax Year	Residential	Agriculture	Commercial	Pers Property	Blended (+DS)	Assessed Valuation	Inc(Dec)	Rollback	Service
2024 Prop A	0.0300	0.0360	0.0380	0.0400	0.0326				
2024 Final	3.7614	4.6800	4.1795	4.7761	3.9744	\$ 2,601,502,010	-0.8%	See Note	0.1200
2024 July	3.6928	4.6800	4.1795	4.7761	3.9226	\$ 2,588,487,680	-1.3%		0.1200
2024 Budget	3.6762	4.6800	4.1795	4.7761	3.9284	\$ 2,650,000,384	1.1%		0.1200
2023 Prop A	0.0290	0.0350	0.0370	0.0400	0.0319				
2023 Final	3.6928	4.6800	4.1795	4.7761	3.9361	\$ 2,622,115,900	14.8%	See Note	0.1200
2022 Prop A	0.0330	0.0390	0.0380	0.0400	0.0350				
2022 Final	3.3828	4.3700	3.8695	4.4661	3.6434	\$ 2,284,038,950	4.3%	0.1200	0.1200
2021 Prop A	0.0330	0.0390	0.0380	0.0400	0.0347				
2021 Final	3.4101	4.3646	3.8645	4.4661	3.6251	\$ 2,189,840,250	6.5%	0.1200	0.1200
2020 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353				
2020	3.6191	4.3276	3.8271	4.4974	3.7703	\$ 2,056,930,580	0.3%	-	
2019 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353	(This tax will sunset after 2025)			
2019	3.6197	4.3318	3.7958	4.4974	3.7641	\$ 2,051,430,450	12.4%	-	
2018 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2018	4.0504	4.5806	4.0215	4.4974	4.1089	\$ 1,825,543,180	0.6%	-	
2017 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2017	4.0515	4.5806	3.9863	4.4974	4.1039	\$ 1,814,476,950	6.0%	-	
2016 Prop A	0.0400	0.0398	0.0400	0.0400	0.0400	(This tax will sunset after 2025)			
2016	4.2146	4.5806	4.0814	4.4974	4.2342	\$ 1,711,175,010	1.2%	-	
2015	3.7388	4.1000	3.5970	4.0161	3.7539	\$ 1,691,306,370	1.8%		0.0400
2014	3.7621	4.0919	3.6641	4.0081	3.7819	\$ 1,660,594,330	0.4%		0.0320

Note: Tax rate ceiling excludes debt service rate and voluntary rollbacks. Yearly tax rates include debt service and voluntary rollbacks.

# Mehlville School District

## Revenue Budget Adjustment FY25

	Adopted Budget	Nov Adjust	Proposed Adjusted Budget	Ref #	Notes
<b>Revenues</b>					
Current Taxes	\$ 101,925	\$ (1,100)	\$ 100,825		Per tax rate hearing
Delinquent Taxes	1,450	(100)	1,350		Updated estimate
Prop C Sales Tax	14,826	(385)	14,441		FY24 WADA less than budgeted
Fin Inst Taxes	200	(100)	100		Prior year trend
M & M Surtax	2,000		2,000		
Earnings on Invest.	2,923	(150)	2,773		Decreasing interest rates
Food Service-Program	2,550		2,550		
Food Service-Non-Program	400	25	425		Updated estimate
Student Activities	1,825		1,825		
Community Service	600	28	628		
VICC	830	(2)	828		Adjust to actual payout
Other	342	(57)	285		Less erate and building use, inc field trip
Total Local	129,871	(1,841)	128,030	76.3%	
Fines etc	135	26	161		Adjust to actual payout
State Assessed Util	1,640	110	1,750		Prior year trend
Total County	1,775	136	1,911		
Basic Formula	15,481	232	15,713		DESE projection
Transportation	3,735	(50)	3,685		DESE projection
Early Childhood	5,557		5,557		
Classroom Trust	4,500	1,045	5,545		DESE projection
Educational Screen	250	50	300		
Career Education	27		27		
Food Service	30		30		
Enhancement Grant	8	(8)	-		
Other	-	150	150		Fem Hyg 5/McKinney Vinto 51, Public
Total State	29,588	1,419	31,007	18.5%	placement 67, land easements 27
Medicaid	185	65	250		
Vocational Edu (Perkins)	160		160		
Early Childhood	78		78		
School Lunch	1,700		1,700		
School Breakfast	425		425		
Title I	1,300		1,300		
Title III & IV	220	46	266		
Title II	285	(24)	261		
Other	-	442	442		Reading 82/RSI 7/Ukraine 19/Afghan 235/Lead 100
Total Federal	4,353	529	4,882	2.9%	
Sale of Property	23		23		
Bond Proceeds	-		-		
Contracted Educational	270	(50)	220		
Trans From Others	1,675	75	1,750		
Total Misc	1,968	25	1,993		
TOTAL ALL	\$ 167,555	\$ 268	\$ 167,823	0.2%	

### Summary of Key Adjustments

**167,555** Adopted Budget  
 (1,685) Taxes  
 1,277 Formula/Classroom Trust  
 (150) Earnings on investments  
 614 Grants / Federal Programs  
 136 County revenue  
 75 Contracted Transportation  
 25 Food Service (Fund #500)  
  
 (24) Net, other  
**167,823** Total Adjusted Budget  
 0.2% above (below) adopted budget

# Mehlville School District

## Expense Budget Adjustments FY25

Expenses	Adopted		Proposed		Ref #
	Budget	Adjust	Budget	Nov Adjusted	
Certified Salaries	\$ 67,725	\$ (100)	\$ 67,625		84K channel changes
Non-Certified Salaries	22,800	650	23,450		72 72K nurses 10.3% raise - added 1.5 staff
Total Salaries	90,525	550	91,075		146 146K (9 para/CRM's 64K) (9 bus drivers 46K) (10 custodians 36K)
Teacher Retirement	10,685		10,685		136 136K FS Fund 500 - added 4 staff (3 coffee bar OHS, 1 OES)
Non-Teacher Retirement	1,775	30	1,805		100 100K classified subs
Social Security	1,540	25	1,565		20 20K Driver Ed
Medicare	1,270	5	1,275		25 25K security
Medical-Dental Etc	13,310	(150)	13,160		499
Work Comp/Unemploy	745		745		
Total Benefits	29,325	(90)	29,235		
Tuition	453	125	578		125K FY24 expense not billed by SSD until FY25
Professional Services	1,278	78	1,356		6K Demographer, 14K IT fiber optic line, 56K Fed
Audit	19	2	21		
Technical Services	731	33	764		Google license 27K
Legal Services	60		60		
Property Services	2,251	54	2,305		Aftton pool rental, 49 Refuse, 49 Fed Grant
Contracted Trans	680		680		
Professional Meetings	804	260	1,064		#330 New Dept 4K; PD Fed Grants 200K, 56K Fed
Property Insurance	700		700		
Liability Insurance	572		572		
Fidelity	-		-		
Other Purch Services	1,097	(46)	1,051		-46K Fed
Total Purchased Services	8,645	506	9,151		
General Supplies	2,739	(21)	2,718		#330 New Dept 2K, 5K Raptor, 3 IT repairs, 5 Grants, -39 Fed
One - to- One	1,072		1,072		
Regular Textbooks	1,513		1,513		
Library Books	110		110		
Periodicals	48		48		
Food Supplies	2,250		2,250		
Energy	2,993		2,993		
Other	3,232	190	3,422		DESE \$5K limit \$51KCap; 142K Fed Grants, 8K Fed
Total Supplies	13,957	169	14,126		
Building	26,500	-	26,500		
Site Improvement	-		-		
Equip- General	1,261		1,261		
Equip- Instructional	84	(51)	33		DESE \$5K limit -\$51K
Vehicles	260		260		
School Buses	840		840		
Total Capital	28,945	(51)	28,894		
Principal	2,150		2,150		
Interest	962	17	979		
Other Debt Service	-	10	10		
Total Debt Service	3,112	27	3,139		
TOTAL ALL	\$ 174,509	\$ 1,111	\$ 175,620		

<u>Summary</u>	
Revenue adjustments	268
Expense adjustments	1,111
Net gain(loss)	(843)

### Summary of Key Adjustments

**174,509** Adopted Budget

**610** Salary & benefits adjustment

**(150)** Health insurance

614 Grants / Federal Programs  
offset by revenue

37 Net, other

**175,620** Total Adjusted Budget

0.6% above (below) adopted budget



## **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 **rank 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%.**

**Cash Flow Summary**  
**Mehlville School District**  
**November 30, 2024**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance OCT 31	\$ 20,563,959	\$ 5,064,852	\$ 27,562,875	\$ 1,842,340	\$ 55,034,026
Revenue	4,388,949	507,497	342,781	27,869	5,267,096
Expenditures	9,720,771	711,736	1,309,487	-	11,741,994
Transfers	-	-	-	-	-
Net Fund Bal NOV 30	15,232,137	4,860,613	26,596,169	1,870,209	48,559,128
Short Term Borrowing					
(2) Arbitrage Interest			(1,143,349)	-	1,143,349
(1) Investments	(20,000,000)	(4,000,000)	(13,870,354)	-	(37,870,354)
Escrow Deposits				-	-
Cash Balance NOV 30	\$ (4,767,863)	\$ 860,613	\$ 11,582,466	\$ 1,870,209	\$ 11,832,123

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance OCT 31	\$ 27,683,375	\$ (7,119,416)	\$ 3,227,495	\$ 1,568,272	\$ 269,085
Revenue	1,425,039	2,963,910	377,144	91,498	38,855
Expenditures	3,227,820	6,492,951	567,625	83,833	60,278
Transfers			-		
Fund Balance NOV 30	25,880,594	(10,648,457)	3,037,014	1,575,937	247,662
Investments	(20,000,000)		(3,000,000)	(1,000,000)	
Cash Balance NOV 30	\$ 5,880,594	\$ (10,648,457)	\$ 37,014	\$ 575,937	\$ 247,662

	Restricted Debt		FY2025 Full Year		
	COP #450	Debt #300		Budget	Adj Budget
Fund Balance OCT 31	\$ -	\$ 1,842,340	Revenue	\$ 167,555	\$ 167,823
Revenue	-	27,869	Expense	\$ (174,509)	(175,620)
Expenditures	-	-	Fund Inc(Dec)	\$ (6,954)	\$ (7,797)
Transfers					
Fund Balance NOV 30	-	1,870,209		Budget	Adj Budget
Investments		-	Operating	\$ -	\$ (7)
Escrow Deposits			Non-operating	(6,954)	(7,790)
Other Deposits			Total	\$ (6,954)	\$ (7,797)
Cash Balance NOV 30	\$ -	\$ 1,870,209			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Adj Budget</u>
			6/30/2024	\$ 91,986	\$ 91,986
			Cash Inc(Dec)	(6,954)	(7,797)
			6/30/2025	\$ 85,032	\$ 84,189

NOTE: Cash balances in operating funds and capital funds that exceed \$5M are invested in bank repurchase agreements.

- (1) Investment amount is money market/term investments (commercial paper/banker acceptances) with MOSIPS, MOCAAT, and Midwest Bank.
- (2) Arbitrage interest is related to disallowed interest from G.O. bond proceeds from Prop S. Interest in excess of 1.22% average yield of outstanding bond proceed balances must be repaid. Therefore, this portion of disallowed interest is recorded as a liability instead of revenue to avoid overstating income.

**MEHLVILLE SCHOOL DISTRICT**  
**Monthly Cash Summary - Full Year (000's)**  
**FY25**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	44,126	41,355	34,737	27,567	-	-	-	-	-	-	-	-	
Revenue	3,885	3,676	3,579	3,523	-	-	-	-	-	-	-	-	14,664
Expense	(6,656)	(10,294)	(10,750)	(10,526)	-	-	-	-	-	-	-	-	(38,226)
Difference	(2,771)	(6,618)	(7,170)	(7,003)	-	-	-	-	-	-	-	-	(23,562)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	41,355	34,737	27,567	20,564	-	-	-	-	-	-	-	-	
Annual Exp	135,292	135,292	135,292	135,292	-	-	-	-	-	-	-	-	
Cash Res %	30.6%	25.7%	20.4%	15.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Note: Annual expense represents current year adopted budget expense for these funds.

**Food Service #500**

Beg Bal	3,578	3,491	3,309	3,325	-	-	-	-	-	-	-	-	
Revenue	39	256	473	662	-	-	-	-	-	-	-	-	1,431
Expense	(68)	(211)	(400)	(759)	-	-	-	-	-	-	-	-	(1,439)
Difference	(29)	45	73	(97)	-	-	-	-	-	-	-	-	(8)
Transfer	(59)	(226)	(57)	(1)	-	-	-	-	-	-	-	-	
End Bal	3,491	3,309	3,325	3,227	-	-	-	-	-	-	-	-	

**Activity #600/Athletic #700**

Beg Bal	1,657	1,587	1,729	1,703	-	-	-	-	-	-	-	-	
Revenue	50	98	197	267	-	-	-	-	-	-	-	-	611
Expense	(119)	44	(222)	(132)	-	-	-	-	-	-	-	-	(430)
Difference	(70)	142	(26)	134	-	-	-	-	-	-	-	-	180
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,587	1,729	1,703	1,837	-	-	-	-	-	-	-	-	

**Capital #410**

Beg Bal	39,723	33,803	30,792	28,282	-	-	-	-	-	-	-	-	
Revenue	264	262	266	256	-	-	-	-	-	-	-	-	1,048
Expense	(6,242)	(3,498)	(2,833)	(977)	-	-	-	-	-	-	-	-	(13,550)
Difference	(5,978)	(3,237)	(2,567)	(721)	-	-	-	-	-	-	-	-	(12,502)
Transfer	59	226	57	1	-	-	-	-	-	-	-	-	
End Bal	33,803	30,792	28,282	27,563	-	-	-	-	-	-	-	-	

**Non-Debt sub-total**

Beg Bal	89,084	80,236	70,568	60,877	-	-	-	-	-	-	-	-	
Revenue	4,238	4,292	4,515	4,708	-	-	-	-	-	-	-	-	17,753
Expense	(13,086)	(13,960)	(14,205)	(12,393)	-	-	-	-	-	-	-	-	(53,645)
Difference	(8,848)	(9,668)	(9,690)	(7,686)	-	-	-	-	-	-	-	-	(35,892)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	80,236	70,568	60,877	53,192	-	-	-	-	-	-	-	-	

**COP #450/G.O. #300**

Beg Bal	2,902	2,936	2,953	2,967	-	-	-	-	-	-	-	-	
Revenue	34	16	14	8	-	-	-	-	-	-	-	-	73
Expense	-	-	-	(1,133)	-	-	-	-	-	-	-	-	(1,133)
Difference	34	16	14	(1,125)	-	-	-	-	-	-	-	-	(1,060)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	2,936	2,953	2,967	1,842	-	-	-	-	-	-	-	-	

**Grand Total**

Beg Bal	91,986	83,172	73,520	63,844	-	-	-	-	-	-	-	-	
Revenue	4,272	4,308	4,529	4,716	-	-	-	-	-	-	-	-	17,826
Expense	(13,086)	(13,960)	(14,205)	(13,526)	-	-	-	-	-	-	-	-	(54,778)
Difference	(8,814)	(9,652)	(9,676)	(8,810)	-	-	-	-	-	-	-	-	(36,952)
End Bal	83,172	73,520	63,844	55,034	-	-	-	-	-	-	-	-	

**MEHLVILLE SCHOOL DISTRICT**  
**Monthly Cash Summary - Full Year (000's)**  
**FY24**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	<b>43,607</b>	42,869	39,920	29,541	23,305	17,670	57,121	72,308	72,424	63,156	59,186	46,080	
Revenue	3,833	3,081	3,720	3,718	4,293	50,529	26,769	9,601	4,470	5,897	12,239	5,034	133,185
Expense	(4,572)	(6,030)	(14,099)	(9,954)	(9,927)	(11,078)	(9,832)	(9,485)	(13,738)	(9,867)	(24,246)	(6,990)	(129,818)
Difference	(739)	(2,949)	(10,379)	(6,236)	(5,635)	39,451	16,937	116	(9,268)	(3,970)	(12,007)	(1,956)	3,367
Transfer	-	-	-	-	-	-	(1,750)	-	-	-	(1,100)	-	
End Bal	42,869	39,920	29,541	23,305	17,670	57,121	72,308	72,424	63,156	59,186	46,080	44,124	
Annual Exp	129,818	129,818	129,818	129,818	129,818	129,818	129,818	129,818	129,818	129,818	129,818	129,818	
Cash Res %	33.0%	30.8%	22.8%	18.0%	13.6%	44.0%	55.7%	55.8%	48.6%	45.6%	35.5%	34.0%	

Note: Annual expense represents current year adopted budget expense for these funds.

**Food Service #500**

Beg Bal	4,029	4,043	4,044	3,422	3,491	3,440	3,421	3,436	3,713	3,554	3,495	3,532	
Revenue	94	224	395	641	553	472	449	813	512	429	601	335	5,518
Expense	(60)	(103)	(604)	(543)	(602)	(477)	(434)	(509)	(653)	(489)	(549)	(290)	(5,312)
Difference	34	121	(209)	97	(49)	(5)	16	304	(141)	(60)	52	46	206
Transfer	(20)	(121)	(413)	(29)	(1)	(15)	-	(27)	(18)	-	(14)	1	
End Bal	4,043	4,044	3,422	3,491	3,440	3,421	3,436	3,713	3,554	3,495	3,532	3,578	

**Activity #600/Athletic #700**

Beg Bal	1,613	1,560	1,642	1,694	1,824	1,821	1,806	1,807	1,716	1,733	1,711	1,780	
Revenue	52	109	217	255	166	72	80	103	127	160	210	120	1,671
Expense	(104)	(27)	(165)	(125)	(168)	(87)	(79)	(194)	(110)	(182)	(141)	(243)	(1,627)
Difference	(53)	82	52	130	(3)	(16)	1	(91)	17	(23)	69	(123)	44
Transfer													
End Bal	1,560	1,642	1,694	1,824	1,821	1,806	1,807	1,716	1,733	1,711	1,780	1,657	

**Capital #410**

Beg Bal	36,951	35,397	33,381	30,918	29,808	29,155	38,542	43,972	43,530	41,375	40,648	42,190	
Revenue	171	170	263	238	315	10,228	5,288	509	403	603	2,162	1,186	21,536
Expense	(1,746)	(2,307)	(3,139)	(1,377)	(969)	(856)	(1,608)	(978)	(2,575)	(1,331)	(1,734)	(3,650)	(22,270)
Difference	(1,575)	(2,136)	(2,875)	(1,139)	(654)	9,372	3,679	(469)	(2,173)	(728)	428	(2,465)	(734)
Transfer	20	121	413	29	1	15	1,750	27	18	-	1,114	(1)	
End Bal	35,397	33,381	30,918	29,808	29,155	38,542	43,972	43,530	41,375	40,648	42,190	39,725	

**Non-Debt sub-total**

Beg Bal	86,201	83,869	78,986	65,575	58,428	52,087	100,890	121,523	121,384	109,819	105,040	93,581	
Revenue	4,150	3,584	4,596	4,852	5,326	61,301	32,586	11,026	5,512	7,090	15,212	6,675	161,909
Expense	(6,482)	(8,466)	(18,006)	(12,000)	(11,667)	(12,498)	(11,952)	(11,166)	(17,077)	(11,869)	(26,670)	(11,173)	(159,027)
Difference	(2,332)	(4,883)	(13,411)	(7,148)	(6,341)	48,803	20,634	(140)	(11,565)	(4,780)	(11,458)	(4,498)	2,883
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	83,869	78,986	65,575	58,428	52,087	100,890	121,523	121,384	109,819	105,040	93,581	89,084	

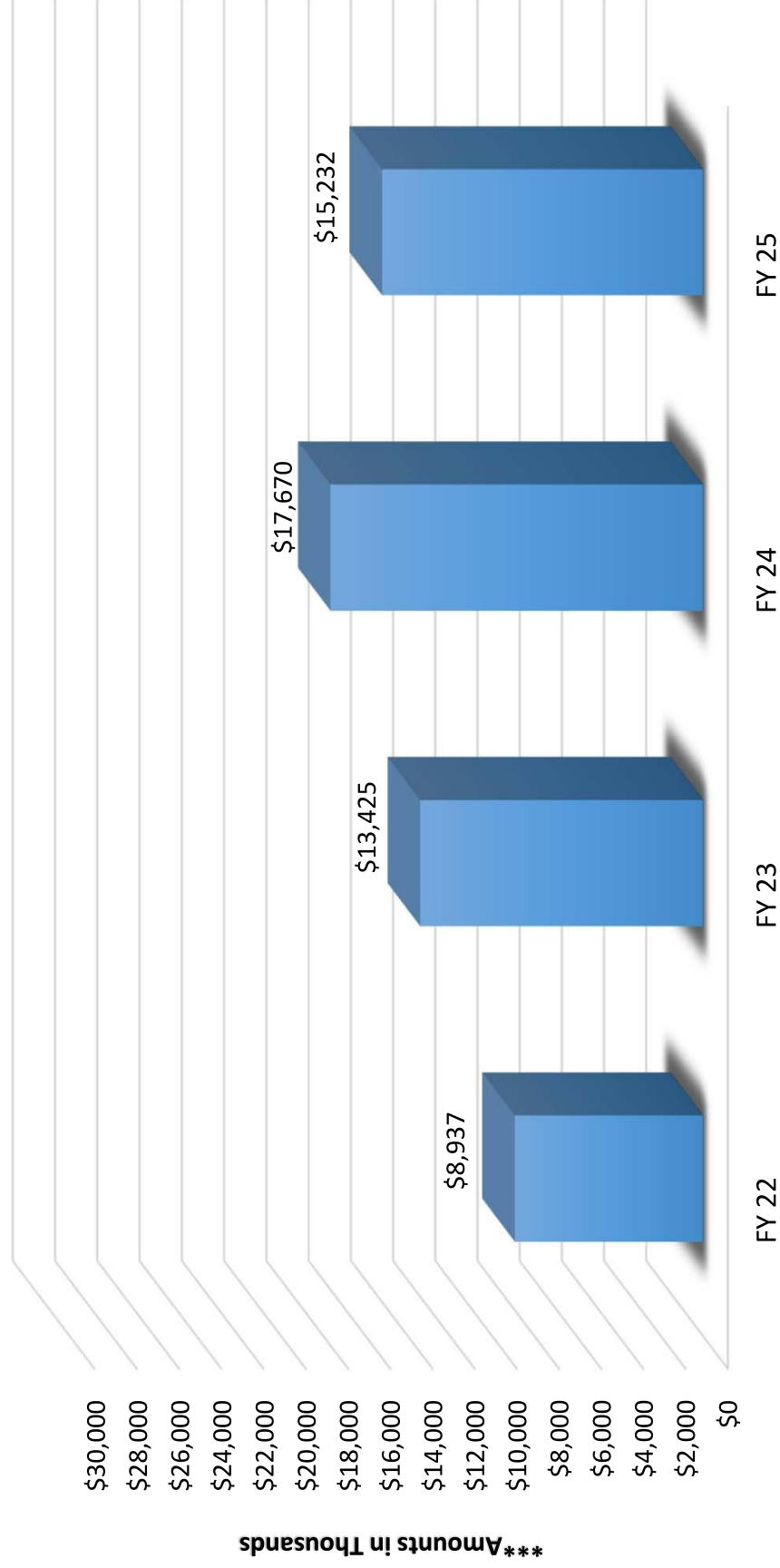
**COP #450/G.O. #300**

Beg Bal	2,182	2,213	1,717	1,728	1,737	1,766	3,518	4,410	4,449	2,482	2,576	2,886	
Revenue	31	7	11	8	30	1,751	893	38	36	94	310	16	3,227
Expense	-	(503)	-	-	-	-	-	-	(2,003)	-	-	-	(2,507)
Difference	31	(496)	11	8	30	1,751	893	38	(1,967)	94	310	16	720
Transfer													
End Bal	2,213	1,717	1,728	1,737	1,766	3,518	4,410	4,449	2,482	2,576	2,886	2,902	

**Grand Total**

Beg Bal	<b>88,383</b>	86,082	80,703	67,304	60,164	53,853	104,407	125,934	125,832	112,301	107,615	96,467	
Revenue	4,181	3,591	4,607	4,860	5,356	63,052	33,479	11,064	5,549	7,184	15,522	6,691	165,136
Expense	(6,482)	(8,970)	(18,006)	(12,000)	(11,667)	(12,498)	(11,952)	(11,166)	(19,080)	(11,869)	(26,670)	(11,173)	(161,533)
Difference	(2,301)	(5,379)	(13,400)	(7,140)	(6,311)	50,554	21,527	(101)	(13,532)	(4,685)	(11,148)	(4,481)	3,603
End Bal	86,082	80,703	67,304	60,164	53,853	104,407	125,934	125,832	112,301	107,615	96,467	91,986	

## OPERATING FUND BALANCE AS OF NOVEMBER



\*\*\*Represents Balances in General Fund (110) and Teacher Fund (120)

**Mehlville School District**  
**Budget Review of FY25 Revenues**  
**November 2024**

REVENUES (000's)	FY25				FY24		
	Orig Budget	Adj Budget	Actual	% of	Actual	Actual	% of
	<u>Full Year</u>	<u>Full Year</u>	<u>YTD</u>	<u>Adj Bud</u>	<u>Full Year</u>	<u>YTD</u>	<u>Full Year</u>
Current Taxes	101,925	101,925	\$ 729	1%	\$ 100,151	\$ 729	1%
Delinquent Taxes	1,450	1,450	888	61%	1,141	888	78%
Prop C Sales Tax	14,826	14,826	6,527	44%	14,022	6,527	47%
Fin Inst Taxes	200	200	-	0%	102	-	0%
M & M Surtax	2,000	2,000	(17)	-1%	2,015	(17)	-1%
Earnings on Invest.	2,923	2,923	1,201	41%	3,965	1,201	30%
Food Service-Program	2,550	2,550	1,004	39%	2,490	1,004	40%
Food Service-Non-Pro	400	400	162	41%	422	162	38%
Student Activities	1,825	1,825	880	48%	1,793	880	49%
Community Service	600	600	267	45%	694	267	38%
VICC	830	830	278	33%	928	278	30%
Other	342	342	129	38%	307	129	42%
Total Local	129,871	129,871	\$ 12,048	9%	\$ 128,030	\$ 12,048	9%
Fines etc	135	135	\$ 136	101%	\$ 135	\$ 136	101%
State Assessed Util	1,640	1,640	-	0%	1,848	-	0%
Total County	1,775	1,775	\$ 136	8%	\$ 1,983	\$ 136	7%
Basic Formula	15,481	15,481	\$ 4,753	31%	\$ 11,691	\$ 4,753	41%
Transportation	3,735	3,735	1,342	36%	3,201	1,342	42%
Early Childhood	5,557	5,557	-	0%	4,607	-	0%
Classroom Trust	4,500	4,500	1,750	39%	4,200	1,750	42%
Educational Screen (PAT)	250	250	49	20%	301	49	16%
Career Education	27	27	20	74%	25	20	80%
Food Service	30	30	-	0%	23	-	0%
Enhancement Sci Grant	8	8	-	0%	-	-	0%
Other	-	-	-	0%	314	-	0%
Total State	29,588	29,588	\$ 7,914	27%	\$ 24,362	\$ 7,914	32%
Medicaid	185	185	52	28%	232	52	22%
Vocational Edu (Perkins)	160	160	108	68%	170	108	64%
Early Childhood	78	78	50	64%	89	50	56%
School Lunch	1,700	1,700	507	30%	1,927	507	26%
School Breakfast	425	425	161	38%	467	161	34%
Title I	1,300	1,300	1	0%	1,326	1	0%
Title III & IV	220	220	11	5%	220	11	5%
Title II	285	285	7	2%	279	7	3%
Other	-	-	802	0%	3,973	802	20%
Total Federal	4,353	4,353	\$ 1,699	39%	\$ 8,683	\$ 1,699	20%
Sale of Property	23	23	\$ 28	122%	\$ 36	\$ 28	78%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	270	270	157	58%	279	157	56%
Trans From Others	1,675	1,675	613	37%	1,763	613	35%
Total Misc	1,968	1,968	\$ 798	41%	\$ 2,078	\$ 798	38%
GRAND TOTAL	\$ 167,555	\$ 167,555	\$ 22,595	13%	\$ 165,136	\$ 22,595	13.7%

**MEHLVILLE SCHOOL DISTRICT**  
**REVENUES BY OBJECT-MONTHLY AND CUMULATIVE PERCENTAGES**

<u>2021-22</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	0.0%	0.0%	5.7%	5.7%	1.0%	1.0%	9.7%	9.7%	2.0%	2.0%
August	1.3%	2.5%	2.4%	2.4%	5.7%	11.3%	0.9%	1.9%	7.2%	16.8%	2.0%	4.0%
Sept	1.3%	3.8%	0.0%	2.4%	7.7%	19.0%	8.0%	9.9%	4.6%	21.4%	3.0%	7.0%
Oct	1.4%	5.3%	0.0%	2.4%	6.9%	25.9%	6.0%	15.9%	0.1%	21.5%	2.7%	9.7%
Nov	2.1%	7.4%	0.0%	2.4%	6.9%	32.8%	10.5%	26.4%	15.8%	37.3%	3.8%	13.6%
Dec	50.9%	58.3%	0.0%	2.4%	11.0%	43.7%	5.3%	31.8%	0.2%	37.6%	39.0%	52.5%
Jan	26.3%	84.6%	0.0%	2.4%	8.1%	51.8%	10.6%	42.3%	13.1%	50.7%	21.4%	73.9%
Feb	2.6%	87.1%	0.0%	2.4%	7.7%	59.5%	1.3%	43.7%	11.8%	62.5%	3.3%	77.3%
March	1.7%	88.9%	0.0%	2.4%	9.0%	68.4%	12.6%	56.3%	13.4%	76.0%	4.0%	81.3%
April	1.9%	90.7%	97.6%	100.1%	11.6%	80.0%	5.8%	62.1%	4.0%	79.9%	5.0%	86.3%
May	6.3%	97.1%	0.0%	100.1%	12.9%	92.9%	18.5%	80.6%	6.7%	86.6%	8.5%	94.8%
June	2.9%	100.0%	-0.1%	100.0%	7.1%	100.0%	19.4%	100.0%	13.4%	100.0%	5.2%	100.0%

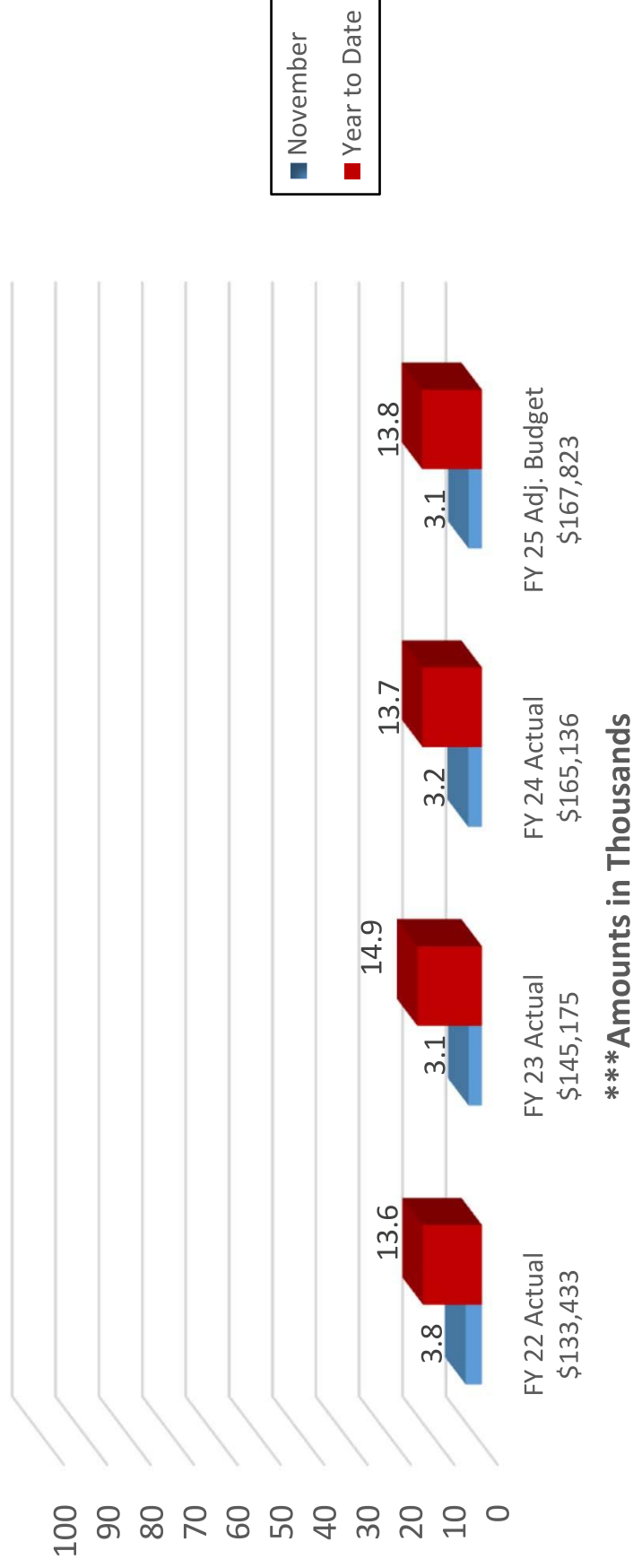
<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.1%	5.1%	9.2%	9.2%	6.4%	6.4%	2.8%	2.8%
August	1.7%	3.3%	0.0%	0.0%	5.8%	10.9%	0.6%	9.8%	10.1%	16.6%	2.4%	5.2%
Sept	1.9%	5.2%	5.7%	5.7%	5.8%	16.7%	10.9%	20.7%	8.6%	25.2%	3.4%	8.5%
Oct	1.9%	7.1%	0.0%	5.7%	8.8%	25.5%	5.5%	26.2%	7.7%	32.9%	3.3%	11.9%
Nov	2.0%	9.1%	0.0%	5.7%	6.8%	32.4%	3.6%	29.8%	15.5%	48.4%	3.1%	14.9%
Dec	39.6%	48.7%	0.0%	5.7%	6.5%	38.9%	11.3%	41.1%	1.6%	49.9%	31.1%	46.1%
Jan	34.2%	83.0%	0.0%	5.7%	24.1%	63.0%	1.6%	42.7%	12.9%	62.8%	29.5%	75.5%
Feb	3.2%	86.2%	0.0%	5.7%	8.4%	71.4%	9.8%	52.5%	0.1%	62.8%	4.5%	80.0%
March	2.5%	88.7%	0.0%	5.7%	7.2%	78.6%	5.0%	57.5%	16.2%	79.1%	3.6%	83.6%
April	6.4%	95.1%	0.0%	5.7%	7.3%	85.9%	5.6%	63.1%	12.1%	91.2%	6.5%	90.1%
May	2.1%	97.2%	94.3%	100.0%	6.8%	92.7%	21.4%	84.5%	6.9%	98.1%	5.5%	95.5%
June	2.8%	100.0%	0.0%	100.0%	7.3%	100.0%	15.5%	100.0%	1.9%	100.0%	4.5%	100.0%

<u>2023-24</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.9%	1.9%	6.9%	6.9%	5.9%	5.9%	0.9%	0.9%	6.2%	6.2%	2.5%	2.5%
August	1.4%	3.3%	0.0%	6.9%	5.9%	11.8%	0.8%	1.8%	13.7%	19.9%	2.2%	4.7%
Sept	1.9%	5.2%	0.0%	6.9%	7.1%	18.9%	-1.8%	0.0%	-19.9%	0.0%	2.2%	6.9%
Oct	1.8%	7.0%	0.0%	6.9%	6.9%	25.8%	13.0%	13.0%	31.9%	31.9%	3.5%	10.4%
Nov	2.4%	9.4%	0.0%	6.9%	6.7%	32.5%	6.6%	19.6%	6.5%	38.4%	3.2%	13.7%
Dec	46.6%	56.1%	0.0%	6.9%	7.1%	39.6%	17.4%	36.9%	4.8%	43.2%	38.2%	51.9%
Jan	24.4%	80.5%	0.0%	6.9%	6.9%	46.5%	2.2%	39.1%	15.7%	58.9%	20.3%	72.1%
Feb	2.8%	83.3%	0.0%	6.9%	26.4%	73.0%	10.3%	49.4%	6.3%	65.2%	6.7%	78.8%
March	2.4%	85.7%	0.0%	6.9%	6.7%	79.6%	7.6%	57.0%	9.6%	74.8%	3.4%	82.2%
April	2.3%	88.0%	93.1%	100.0%	6.8%	86.4%	8.2%	65.2%	0.1%	74.9%	4.4%	86.5%
May	10.0%	98.1%	0.0%	100.0%	6.5%	92.9%	8.8%	74.0%	14.5%	89.4%	9.4%	95.9%
June	1.9%	100.0%	0.0%	100.0%	7.1%	100.0%	26.0%	100.0%	10.6%	100.0%	4.1%	100.0%

<u>2024-25</u>	<u>Local</u>	<u>Cumm</u>	<u>County</u>	<u>Cumm</u>	<u>State</u>	<u>Cumm</u>	<u>Federal</u>	<u>Cumm</u>	<u>Other</u>	<u>Cumm</u>	<u>Total</u>	<u>Cumm</u>
July	1.8%	1.8%	8.4%	8.4%	5.3%	5.3%	0.5%	0.5%	6.6%	6.6%	2.5%	2.5%
August	2.0%	3.8%	0.0%	8.4%	5.3%	10.5%	0.0%	0.5%	7.6%	14.2%	2.6%	5.1%
Sept	1.8%	5.6%	0.0%	8.4%	6.2%	16.7%	3.9%	4.4%	4.3%	18.5%	2.7%	7.8%
Oct	1.8%	7.4%	0.1%	8.5%	6.4%	23.1%	8.3%	12.7%	3.3%	21.8%	2.8%	10.6%
Nov	2.4%	9.8%	0.0%	8.5%	5.7%	28.8%	2.3%	15.0%	17.4%	39.2%	3.1%	13.8%
Dec												
Jan												
Feb												
March												
April												
May												
June												



# PERCENT OF REVENUES RECEIVED NOVEMBER



**Mehlville School District**  
**Budget Review of FY24 Expenses**  
**November 2024**

Exp By  
OBJECT

Expenses (000's)	FY25				FY24		
	Orig Budget Full Year	Adj Budget Full Year	Actual YTD	% of Adj Bud	Full Year	Actual YTD	% of Full Year
Certified Salaries	\$ 67,725	\$ 67,725	\$ 21,117	31%	\$ 65,926	\$ 21,117	32%
Non-Certified Salaries	22,800	22,800	8,359	37%	21,713	8,359	38%
Total Salaries	90,525	90,525	29,476	33%	87,639	29,476	34%
Teacher Retirement	10,685	10,685	3,283	31%	10,364	3,283	32%
Non-Teacher Retirement	1,775	1,775	633	36%	1,680	633	38%
Social Security	1,540	1,540	558	36%	1,464	558	38%
Medicare	1,270	1,270	415	33%	1,231	415	34%
Medical-Dental Etc	13,310	13,310	3,695	28%	13,123	3,695	28%
Work Comp/Unemploy	745	745	-	0%	634	-	0%
Total Benefits	29,325	29,325	8,584	29%	28,496	8,584	30%
Tuition	453	453	158	35%	350	158	45%
Professional Services	1,278	1,278	681	53%	1,446	681	47%
Audit	19	19	19	100%	19	19	100%
Technical Services	731	731	512	70%	647	512	79%
Legal Services	60	60	19	32%	40	19	48%
Property Services	2,251	2,251	1,175	52%	2,276	1,175	52%
Contracted Trans	680	680	149	22%	515	149	29%
Professional Meetings	804	804	256	32%	691	256	37%
Property Insurance	700	700	-	0%	666	-	0%
Liability Insurance	572	572	-	0%	544	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,097	1,097	503	46%	1,052	503	48%
Total Purchased Services	8,645	8,645	3,472	40%	8,246	3,472	42%
General Supplies	2,739	2,739	1,396	51%	2,535	1,396	55%
One - to - One	1,072	1,072	834	78%	880	834	95%
Regular Textbooks	1,513	1,513	110	7%	1,115	110	10%
Library Books	110	110	37	34%	105	37	35%
Periodicals	48	48	39	81%	40	39	98%
Food Supplies	2,250	2,250	755	34%	2,191	755	34%
Energy	2,993	2,993	1,273	43%	2,624	1,273	49%
Other	3,232	3,232	1,109	34%	2,885	1,109	38%
Total Supplies	13,957	13,957	5,553	40%	12,375	5,553	45%
Building	26,500	26,500	7,334	28%	19,380	7,334	38%
Site Improvement	-	-	732	0%	896	732	82%
Equip- General	1,261	1,261	765	61%	1,068	765	72%
Equip- Instructional	84	84	102	121%	195	102	52%
Vehicles	260	260	-	0%	127	-	0%
School Buses	840	840	604	72%	604	604	100%
Total Capital	28,945	28,945	9,537	33%	22,270	9,537	43%
Principal	2,150	2,150	-	0%	1,500	-	0%
Interest	962	962	503	52%	1,007	503	50%
Other Debt Service	-	-	-	0%	-	-	0%
Total Debt Service	3,112	3,112	503	16%	2,507	503	20%
TOTAL ALL	\$ 174,509	\$ 174,509	\$ 57,125	33%	\$ 161,533	\$ 57,125	35%

**MEHLVILLE SCHOOL DISTRICT**  
**EXPENDITURES BY OBJECT- MONTHLY & CUMULATIVE PERCENTAGES**

2021-22	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	3.3%	3.3%	3.2%	3.2%	11.2%	11.2%	5.9%	5.9%	23.8%	23.8%	0.0%	0.0%	5.3%	5.3%
August	3.5%	6.8%	3.0%	6.2%	4.5%	15.7%	13.0%	19.0%	7.4%	31.2%	0.0%	0.0%	4.6%	9.9%
Sept	7.5%	14.3%	7.6%	13.8%	8.0%	23.7%	7.5%	26.5%	30.1%	61.3%	0.0%	0.0%	9.0%	18.9%
Oct	11.7%	26.0%	9.9%	23.7%	7.6%	31.3%	9.3%	35.8%	8.7%	70.0%	0.0%	0.0%	10.6%	29.5%
Nov	7.6%	33.6%	7.7%	31.4%	7.2%	38.5%	7.1%	42.9%	5.8%	75.7%	0.0%	0.0%	7.4%	36.9%
Dec	7.8%	41.3%	9.8%	41.2%	18.7%	57.2%	4.8%	47.6%	5.4%	81.1%	0.0%	0.0%	8.2%	45.1%
Jan	8.0%	49.3%	8.4%	49.6%	5.3%	62.5%	9.0%	56.6%	3.4%	84.5%	49.9%	49.9%	8.0%	53.1%
Feb	7.6%	56.9%	8.1%	57.7%	6.5%	69.0%	5.3%	61.9%	0.4%	84.9%	49.9%	99.7%	7.2%	60.3%
March	7.6%	64.6%	8.2%	65.9%	7.0%	76.0%	6.7%	68.6%	1.3%	86.3%	0.3%	100.0%	7.1%	67.4%
April	11.6%	76.2%	10.1%	76.0%	8.9%	84.8%	9.0%	77.6%	10.9%	97.2%	0.0%	100.0%	10.8%	78.3%
May	18.4%	94.6%	19.4%	95.4%	7.2%	92.0%	7.5%	85.1%	2.4%	99.5%	0.0%	100.0%	15.7%	94.0%
June	5.4%	100.0%	4.6%	100.0%	8.0%	100.0%	14.9%	100.0%	0.5%	100.0%	0.0%	100.0%	6.0%	100.0%
2022-23	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	9.3%	9.3%	2.1%	2.1%	14.3%	14.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.3%	3.9%	5.3%	8.7%	18.0%	12.0%	14.2%	4.5%	18.8%	21.0%	21.0%	5.5%	9.3%
Sept	11.6%	17.9%	9.0%	14.3%	4.2%	22.1%	7.9%	22.1%	15.4%	34.2%	0.0%	21.0%	10.7%	20.0%
Oct	7.9%	25.8%	7.3%	21.6%	9.7%	31.8%	9.7%	31.8%	7.2%	41.4%	0.0%	21.0%	7.8%	27.8%
Nov	7.7%	33.5%	9.1%	30.7%	21.4%	53.2%	7.1%	39.0%	4.8%	46.3%	0.0%	21.0%	8.1%	35.9%
Dec	7.8%	41.3%	12.4%	43.1%	5.5%	58.8%	7.1%	46.1%	11.9%	58.2%	0.0%	21.0%	8.8%	44.8%
Jan	8.0%	49.2%	8.1%	51.2%	5.0%	63.8%	6.8%	52.9%	6.8%	65.0%	0.0%	21.0%	7.4%	52.2%
Feb	7.8%	57.0%	8.0%	59.2%	7.7%	71.5%	6.2%	59.0%	3.0%	68.0%	0.0%	21.0%	6.9%	59.1%
March	11.5%	68.5%	9.7%	68.8%	7.4%	78.9%	9.3%	68.4%	17.3%	85.2%	79.0%	100.0%	12.7%	71.7%
April	7.8%	76.3%	8.0%	76.9%	7.8%	86.7%	6.9%	75.3%	4.3%	89.5%	0.0%	100.0%	7.2%	78.9%
May	18.4%	94.6%	18.7%	95.6%	5.1%	91.8%	7.1%	82.3%	7.7%	97.2%	0.0%	100.0%	15.0%	93.9%
June	5.4%	100.0%	4.4%	100.0%	8.2%	100.0%	17.7%	100.0%	2.8%	100.0%	0.0%	100.0%	6.1%	100.0%
2023-24	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.6%	1.6%	12.3%	12.3%	11.7%	11.7%	7.8%	7.8%	0.0%	0.0%	4.0%	4.0%
August	4.4%	6.4%	4.1%	5.7%	6.1%	18.4%	5.5%	17.2%	10.4%	18.2%	20.1%	20.1%	5.6%	9.6%
Sept	11.6%	18.1%	9.4%	15.1%	8.4%	26.8%	10.6%	27.7%	14.1%	32.3%	0.0%	20.1%	11.1%	20.7%
Oct	7.9%	25.9%	7.6%	22.6%	5.4%	32.2%	9.0%	36.7%	6.2%	38.5%	0.0%	20.1%	7.4%	28.1%
Nov	7.7%	33.6%	7.5%	30.1%	9.9%	42.1%	8.2%	44.9%	4.3%	42.8%	0.0%	20.1%	7.2%	35.4%
Dec	7.8%	41.4%	9.8%	39.9%	17.4%	59.5%	5.0%	49.9%	3.8%	46.7%	0.0%	20.1%	7.7%	43.1%
Jan	8.0%	49.4%	7.9%	47.7%	6.1%	65.5%	5.1%	55.0%	7.2%	53.9%	0.0%	20.1%	7.4%	50.5%
Feb	7.6%	57.0%	7.7%	55.5%	5.6%	71.1%	6.6%	61.6%	4.4%	58.3%	0.0%	20.1%	6.9%	57.4%
March	11.5%	68.5%	9.6%	65.0%	7.4%	78.5%	8.5%	70.1%	11.6%	69.8%	80.0%	100.0%	11.8%	69.2%
April	7.8%	76.4%	7.8%	72.8%	6.0%	84.5%	8.0%	78.1%	6.0%	75.8%	0.0%	100.0%	7.3%	76.6%
May	18.2%	94.6%	22.7%	95.6%	8.6%	93.1%	14.5%	92.6%	7.8%	83.6%	0.0%	100.0%	16.5%	93.1%
June	5.4%	100.0%	4.4%	100.0%	6.9%	100.0%	7.4%	100.0%	16.4%	100.0%	0.0%	100.0%	6.9%	100.0%
<u>2024-25</u>	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.7%	1.7%	14.4%	14.4%	21.8%	21.8%	21.6%	21.6%	0.0%	0.0%	7.5%	7.5%
August	8.1%	10.2%	5.4%	7.1%	6.6%	21.0%	6.6%	28.5%	12.1%	33.7%	0.0%	0.0%	7.9%	15.4%
Sept	8.0%	18.1%	8.2%	15.3%	7.1%	28.1%	7.7%	36.1%	9.8%	43.5%	0.0%	0.0%	8.1%	23.5%
Oct	7.8%	26.0%	7.6%	22.9%	9.2%	37.3%	8.7%	44.8%	3.4%	46.9%	36.1%	36.1%	7.7%	31.2%
Nov	7.6%	33.5%	7.5%	30.4%	6.9%	44.2%	5.2%	50.0%	4.5%	51.4%	0.0%	36.1%	6.7%	37.9%
Dec														
Jan														
Feb														
March														
April														
May														
June														

## PERCENT OF EXPENSES INCURRED NOVEMBER

