	Opera:	ing A	ppropriated	Capital		Restricted	Total
	Cash Reser	es G	eneral Funds	Fund #410	- 1	Debt Funds	
Beg Fund Balance	\$ 44,1	25,972 \$	5,235,302	\$ 39,722,558	\$	2,902,182	\$ 91,986,014
Revenue	137,5	66,000	6,935,000	20,478,000		3,189,000	\$ 168,168,000
Expenditures	136,4	55,000	7,440,000	28,959,000		3,139,000	\$ 175,993,000
Transfers	(2,0	83,000)	(369,000)	2,452,000		-	\$ -
Net Gain (Loss)	(9	72,000)	(874,000)	(6,029,000)		50,000	\$ (7,825,000)
End Fund Balance	\$ 43,1	53,972 \$	4,361,302	\$ 33,693,558	\$	2,952,182	\$ 84,161,014

	General	Special Fund		Operating		
	Fund #110	Fund #120	Casl	h Reserves		Net Gain (Loss)
Beg Balance	\$ 40,535,953	\$ 3,590,019	\$	44,125,972	Operating :	\$ (972,000)
Revenue	51,167,000	86,399,000		137,566,000	Non-Operating	(6,853,000)
Expenditures	47,890,000	88,565,000		136,455,000	Total	\$ (7,825,000)
Transfers	(2,083,000)			(2,083,000)	_	
Net Gain (Loss)	1,194,000	(2,166,000)		(972,000)		
End Fund Balance	\$ 41,729,953	\$ 1,424,019	\$	43,153,972		

	Fo	od Service	Activities	Athletic	Α	ppropriated
	F	und #500	Fund #600	700	G	eneral 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.	Debt Service	Restricted
	Fund #450	Fund #300	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

	<u> </u>	· , , , , , , , , , , , , , , , , , , ,	. , ,		
Cash reserve % of annual expense	June	_	November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	31.6%	Forecast		\$ (7,825)	\$ (972)
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 \$ 4,093,650 Excess of Min Required Balance \$ 39,060,322

M:\Fin Rpt - Cash Flow FY2025



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District	Enrollment FY24	Assessed Value per Student FY24	udent Fr	724	Blended Tax Rate for Fall 2024		Cash Reserve % FY24	
1 Rockwood	19,425	1 Clayton	\$.	620,835	1 Riverview Gardens	5.9459	1 Hancock Place	71.98
2 Parkway	16,602	2 Brentwood	s	613,306	2 Hazelwood	5.7053	2 Brentwood	71.54
3 Hazelwood	15,667	3 Ladue	s	525,310	3 Jennings	5.3754	3 Jennings	70.69
4 Mehlville	9,873	4 Parkway	\$	384,889	4 Maplewood	5.2169	4 Clayton	63.98
5 Ferguson-Florissant	9,051	5 University City	s	356,448	5 Normandy	5.1900	5 Webster Groves	26.60
6 Lindbergh	7,121	6 Kirkwood	s	352,559	6 Hancock Place	4.9400	6 Affton	55.71
7 Ritenour	6,311	7 Valley Park	\$	352,324	7 Affton	4.9284	7 Kirkwood	54.82
8 Pattonville	5,945	8 Maplewood	s	324,129	8 Ferguson-Florissant	4.7035	8 Ladue	53.87
9 Kirkwood	5,794	9 Pattonville	s	317,560	9 Valley Park	4.6710	9 Parkway	53.37
10 Riverview Gardens	4,938	10 Webster Groves	\$	286,592	10 Ritenour	4.6605	10 Valley Park	50.57
11 Ladue	4,252	11 Rockwood	s	277,279	11 Pattonville	4.5743	11 Pattonville	41.12
12 Webster Groves	4,172	12 Lindbergh	⊹	271,350	12 Brentwood	4.5079	12 Maplewood	38.73
13 Normandy	2,716	13 Mehlville	\$	264,163	13 University City	4.3772	13 Rockwood	38.32
14 University City	2,563	14 Affton	s	252,394	14 Webster Groves	4.2772	14 Bayless	38.04
15 Afton	2,431	15 Hancock Place	s	182,530	15 Clayton	4.2558	15 Riverview Gardens	36.77
16 Clayton	2,427	16 Hazelwood	\$	162,669	16 Bayless	4.0969	16 Normandy	35.82
17 Jennings	2,191	17 Ferguson-Florissant	s	154,571	17 Mehlville	4.0070	17 Ritenour	35.78
18 Bayless	1,764	18 Normandy	s	151,566	18 Kirkwood	3.9098	18 Mehlville	32.27
19 Maplewood	1,396	19 Bayless	\$.	139,853	19 Rockwood	3.8826	19 Hazelwood	31.12
20 Hancock Place	1,147	20 Ritenour	s	135,754	20 Parkway	3.8673	20 University City	24.80
21 Valley Park	729	21 Jennings	s	67,021	21 Lindbergh	3.8445	21 Lindbergh	17.53
22 Brentwood	714	22 Riverview Gardens	\$.	65,670	22 Ladue	3.7142	22 Ferguson-Florissant	12.48
	_	Represents community economic strength	strength		Represents community funding		Represents June 30th cash reserves	eserves.
							% includes food service funds while	s while
(Excludes debt, capital, transportation,	I, transportation,						financial statements exclude them.	them.
			;					

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

					illialicial statelliellis exclude them.	acinge file	Ë
Operating Expense per Student FY24	t FY24	Capital Expense per Student FY24	udent FY24		Outstanding Debt per Student FY24	Student F	Y24
1 Clayton	25,101	1 Brentwood	\$	16,930	1 Brentwood	s,	62,360
2 Brentwood	25,077	2 Ladue	❖	7,950	2 Ladue	\$	48,322
3 University City	20,487	3 Kirkwood	\$	6,488	3 Valley Park	ς.	38,882
4 Maplewood	19,288	4 Webster Groves	\$	6,322	4 Maplewood	s	31,798
5 Valley Park	19,126	5 Pattonville	❖	6,028	5 Lindbergh	\$	24,986
6 Normandy	18,326	6 Normandy	\$	2,766	6 Webster Groves	ς.	23,015
7 Hancock Place	17,894	7 Maplewood	\$	5,138	7 Hancock Place	s	19,294
8 Pattonville	17,596	8 Hazelwood		3,244	8 Parkway	\$	17,322
9 Riverview Gardens	17,074	9 Ritenour	\$	2,749	9 Hazelwood		16,400
10 Ladue	16,752	10 Lindbergh	\$	2,486	10 University City	s	16,320
11 Ferguson-Florissant	16,508	11 Affton	\$	2,338	11 Normandy	Υ.	15,523
12 Kirkwood	16,310	12 Mehlville	\$	2,256	12 Pattonville	\$	15,462
13 Webster Groves	16,114	13 Parkway	\$	1,836	13 Clayton	s	14,319
14 Hazelwood	15,679	14 Bayless	❖	1,797	14 Kirkwood	\$	089'6
15 Parkway	15,255	15 Clayton	\$	1,591	15 Bayless	ς.	8,628
16 Jennings	14,932	16 Valley Park	\$	1,526	16 Riverview Gardens	s	7,202
17 Affton	14,682	17 Hancock Place	❖	1,357	17 Ritenour	\$	906′9
18 Rockwood	14,623	18 Ferguson-Florissant		1,208	18 Affton	ς.	6,275
19 Mehlville	13,852	19 University City	\$	965	19 Rockwood		4,517
20 Ritenour	13,537	20 Riverview Gardens	\$	894	20 Ferguson-Florissant		4,300
21 Lindbergh	13,051	21 Rockwood		797	21 Jennings		3,946
22 Bayless	12,615	22 Jennings		199	22 Mehlville	\$	3,246
Represents student education investment		Represents investment in infrastructure.	in infrastructure	ai	Represents investment in infrastructure.	n infrastru	ture.

Historical Revenue/Operating Income/Capital Costs **Mehlville School District**

			Prop Details		31 cents passed 4/4/23; \$6.9M revenue for salary/benefits.		Prop S no tax increase passed 4/6/21; \$35M G.O. bond					49 cents passed 11/3/15. FY17 revenue is \$8,134K.	4 cents passed 4/5/; roof & HVAC funding; FY17 revenue is \$664K.				
(s,000)	Food Service	Capital Props	Costs Passed	657	700 PropE	109	120 PropS	20	189	397	77	26 PropR	Prop A	118	28	2,441	222
o) (s,000)	Roof Food	Capital Ca	Costs	2,381 \$	1,494	1,035	1,571	715	280	249	533	114		ı	1	8,372 \$	761 \$
(s,000)	HVAC	Capital	Costs	\$ 5,726 \$	2,465	1,418	20	1,984	1,723	2,469	1,201	06		10	1	\$ 17,136 \$	\$ 1,558 \$
	New	Buses	Bought	2	2	2	2	9	9	7	11	,		2	1	99	5.1
	June	Cash	Reserve %	34.0%	37.0%	34.3%	35.9%	36.2%	30.3%	28.8%	26.7%	25.0%		21.3%	23.7%		
	November	Cash	Reserve %	13.6%	11.4%	8.1%	13.8%	8.5%	2.9%	2.9%	2.0%	3.4%		2.9%	2.0%		
	(s,000)	Operating	Gain(Loss)	517	5,778	1,665	179	5,888	2,532	2,682	3,041	2,478		(1,613)	671	23,818	2,165
				• ,								107,679				O F	O F
				FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17	FY16		FY15	FY14	Total	Avg

Recurring Annual Capital Costs

	850 Roofing estimated future annual average cost	700 Bus cost per year for 5 buses (16 year life)	325 Asphalt parking lot maintenance	450 IT Equipment	Building Security	Other Building Needs	
000.s	\$	700	325	450	variable	variable	
Tax Cents	3.37	2.77	1.29	1.78			

2,325 Recurring Annual Capital Costs / Tax levy cents equivalent	Prop A through FY26; how to utilize for the future	Debt service levy estimated to be available after FV26; how to utilize for the future
9.22 \$	3.26	2.40
Note 1		

1,428 Total levy to determine for future use

99.5

8 vears	2.130 Average ner vear cost for HVAC	2.130	·	Note 2
	17,036 HVAC cost since Prop R began FY17	17,036	\$	
Ī				
	252.3 FY25 estimated revenue per 1 cent tax levy	252.3	\$	

Note 1 This is the estimated tax levy amount needed to support a significant portion of predictable recurring capital needs. Actual costs will vary from estimates. Of the 9.2 cents, 3.26 cents are provided from Prop A capital levy.

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

FY24

Note 1

81.6M FY23 Total Actual
101.1M FY24 Total Forecast
100.2M FY24 Total Actual
18.6M FY24 Total Increase

Local Tax Revenue Increase Components

FY24

Note 2

Note 3

	Budget	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

ŀ	HVA	C Reserv	е		
	F	unding	Summer	Project	
Fiscal Yr		<u>Plan</u>	Replaced	Cost Est.	Locations for HVAC Replacement
		(000's)		(000's)	
FY23	\$	9,400	(amount is t	the actual H	VAC reserve balance at the end of FY23)
FY24		11,100		3,669	actual
FY25		13,000	2024	12,611	Bernard, OES, Point, Wohlwend, Pool
FY26		3,000	2025	10,474	OHS, OMS, WMS, Blades, Trautwein, Rogers' chillers, John Cary boilers
FY27		454	2026	10,200	MHS, Beasley, Bierbaum
Total	\$	36,954	_	\$ 36,954	
			_		
	\$	-	Estimated	funding sho	rtfall can be funded with regular capital funds or Prop R funds.

Note 4> \$ 12,100 Estimated interest expense saved by funding HVAC replacement from operating funds instead of a \$24M bond

- 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.

4.80% 2024 tax rate collected in FY25

4.70% 2025 tax rate collected in FY26 - this reduces tax revenue 2.1%

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

St. Louis County SB190 freezes a portion of residential real estate tax revenue. Local taxes are > 60% of total revenue. The revenue impact is unclear, but it will be significant since residential property is 70% of total district value. The County estimates are based on county-wide data and are prorated to our district without district specific calculations, so their estimates may vary significantly from actual results.

3 Local Tax Revenue for FY25 and FY26

FY25 tax revenue depends on the collection %. The adjusted budget is based on 96.72% collection of total levied tax. Every .1% variance equals \$104K revenue. Historical collections averaged 97.13% over 10 years versus 96.26% in FY24. Thus, FY25 budget variance will be \$427K favorable if 97.13% is collected, and \$480K unfavorable if 96.26% is collected. FY26 budget will also be based on 96.72% collections, and therefore, face the same risk of variances.

4 Formula/Classroom Trust Revenue for FY25 and FY26

The district has the option to use the most optimal WADA from either FY23, FY24, or FY25. Weighted threshold changes make FY25 the most optimal to use. FRL threshold decreased from 30.95% to 16.73% which adds almost 400 WADA. Also, LEP threshold decreased from 2.39% to 2.09%, adding about 40 WADA. However, regular term ADA is unknown until after the school year, so it must be estimated for this year, then trued up in FY26. WADA estimates for FY25 are based on actual September membership, estimated January membership, and estimated attendance %. Attendance is estimated at 91.2%. Attendance was 91.98% in FY24, 92.35% in FY23, 91.59% in FY22, 88.82% in FY21, and 94.04% in FY20. The average for these years is 91.76%. So, the 91.2% estimate is conservative.

However, small attendance % deviations can result in large budget variances. A **deviation of .1%** changes revenue about \$69.5K. If actual FY25 attendance is **88.82**% as it was in FY21, a \$1.65M unfavorable variance occurs. If actual FY25 attendance is **94.04**% as it was in FY20, a \$1.97M favorable variance occurs. If actual FY25 attendance is **91.76**% as is the average noted above, a \$390K favorable variance occurs. Furthermore, in addition to the "FY25 correction" in FY26, it is probable that the actual FY25 variance will also occur in FY26 since FY26 revenue budget will probably have the same assumptions and will most likely be using FY25 WADA estimates as the basis for the FY26 budget. So, whatever variance occurs will **not impact FY25 revenue**, but will be a **double impact to FY26 (FY25 true up plus adjusted FY26 revenue)**.

5 Prop A Revenue after FY26

Prop A tax levy is 3.26 cents in FY25 (2024 calendar year taxes) and generates about \$820K capital fund revenue. This revenue will cease after FY26 if the 10 year temporary tax levy is not renewed.

MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

ADJUSTED TAX LEVY RATE HISTORY

Note: Budget amounts are PRELIMINARY and will not be finalized until the September tax rate hearing

BY FUND TAX YEAR	GENERAL	TEACHERS	COPS	CAPITAL	DEBT SERVICE	TOTAL			
170CTEAU	OLIVLIVIL	TEMONERO	0010	ONTHINE	DEBT CERVICE	TOTAL	Permanent	+ Prop A	
0005 D						0.0007	4.0094		
2025 <mark>Prop A</mark> 2025 <mark>Final</mark>	1.1934	2.0000		0.0327 0.6633	0.1200	0.0327 3.9767			
2025 Final 2025 July	1.1934	2.0000	1	0.6133	0.1200	3.9767			
2025 Budget	1.2567	2.0000	-	0.6000	0.1200	3.9767			
2024 Prop A				0.0326	****	0.0326			
2024	1.1911	2.0000	-	0.6633	0.1200	3.9744			
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	0.0070	0.0000	0.4505	0.0353		0.0353			
2020 2019 Prop A	0.9878	2.3300	0.4525	0.0353	-	3.7703 0.0353			
2019 P100 A 2019 **	1.3641	1.9400	0.4500	0.0333		3.7641			
2019 2018 Prop A	1.5041	1.5400	0.4300	0.0391		0.0391			
2018	1.4489	2.1300	0.5100	0.0200	_	4.1089			
2014	0.8900	1.9600	0.0200	0.0200	0.3400	3.2100			
2013	0.8900	1.8800	0.1000		0.3400	3.2100			
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 ** Reassessment year	1.0600	2.0600	0.1400		0.3400	3.6000			
DV DDODEDTV CLASS	•		rollback + Form		,				Farm C
BY PROPERTY CLASS Tax Rate Ceiling	3.7914 3.7614	4.7160 4.6800	4.2175 4.1795	4.8161 4.7761	Form C, line 12 Plus				Form C, Line 12
Temporary Ceiling	0.0300	0.0360	0.0380	0.0400	Form A, line 58	Total	AV %	Form A,line 52	Debt
Tax Year	Residential	<u>Agriculture</u>	Commercial	Pers Property	Blended (+DS)	Assessed Valuation	Inc(Dec)	Rollback	Service
						·			
2025 Prop A	0.0300	0.0360	0.0380	0.0400	0.0327				
2025 Final	3.7614	4.6800	4.1795	4.7761	3.9767	\$ 2,621,065,340	0.8%	See Note	0.1200
2025 July	3.7614	4.6800	4.1795	4.7761	3.9767	\$ 2,621,065,340	0.8%		0.1200
2025 Budget	3.7614	4.6800	4.1795	4.7761	3.9767	\$ 2,621,065,340	0.8%		0.1200
2024 Prop A 2024 Final	0.0300 3.7614	0.0360 4.6800	0.0380 4.1795	0.0400 4.7761	0.0326 3.9744	\$ 2,601,502,010	-0.8%		0.1200
2024 Final 2023 Prop A	0.0290	0.0350	0.0370	0.0400	0.0319	φ 2,001,302,010	-0.076		0.1200
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	,022, 0,000		200	5200
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 aft			
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 aft			
2018	4.0504	4.5806	4.0215	4.4974	4.1089	\$ 1,825,543,180 (This tax will support off	0.6%	-	
2017 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391 4.1039	(This tax will sunset aft \$ 1,814,476,950	er 2025) 6.0%		
2017 2016 Prop A	4.0515 0.0400	4.5806 0.0398	3.9863 0.0400	4.4974 0.0400	0.0400	\$ 1,814,476,950 (This tax will sunset aft		-	
2016 F10p A 2016	4.2146	4.5806	4.0814	4.4974	4.2342	\$ 1,711,175,010	1.2%	_	
2015								-	0.0400
2010	3 7388	4 1000	3 5970	4 0161	3 7539	\$ 1691306370	1.8%		() ()4(1()
2014	3.7388 3.7621	4.1000 4.0919	3.5970 3.6641	4.0161 4.0081	3.7539 3.7819	\$ 1,691,306,370 \$ 1.660.594.330	1.8% 0.4%		0.0400 0.0320
2014 Note: Tax rate ceiling ex	3.7621	4.0919	3.6641	4.0081	3.7819	\$ 1,660,594,330	0.4%		0.0400

Mehlville School District Revenue Budget Adjustment FY25

	Adopted	Nov	Feb	Adjusted	_
_	<u>Budget</u>	<u>Adjust</u>	<u>Adjust</u>	<u>Budget</u>	Ref #
Revenues					
Current Taxes (see Note 1)	\$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-Pro	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	_
Electrical de la constant de la cons	425	26		464	A disease to a second or constant
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)	(70)		DESE projection
Early Childhood	5,557	-	117	5,674	Per actual FER
Classroom Trust	4,500	1,045		5,545	DESE projection
Educational Screen	250	50		300	- P - 3
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	47	31,054	- . ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴ ∴
		•		•	-
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	-	58	1,358	
Title III & IV	220	46	109	375	
Title II	285	(24)	14	275	
Other	-	442	172	614	Reading 82/Refugee 429/Lead 49/Homeless 54
Total Federal	4,353	529	353	5,235	
					Summary of Key Adjustments
Sale of Property	23	-		23	167,555 Adopted Budget
Bond Proceeds	-	-		-	(1,685) Taxes
Contracted Educational	270	(50)	125	345	1,277 Formula/Classroom Trust
Trans From Others	1,675	75	(180)	1,570	
Total Misc	1,968	25	(55)	1,938	967 Grants / Federal Programs
					136 County revenue
TOTAL ALL	\$167,555		\$ 345	\$168,168	_
		0.2%	0.2%		

Note 1> Local tax collections are behind the expected collection pace through January 2025. It has been documented that St. Louis County is significantly behind the normal pace of processing tax payments. The situation will be monitored to determine if collections will be short of the budgeted 96.72% collection rate.

om Trust stments Programs 68 Net, other 168,168 Total Adjusted Budget

0.4% above (below) adopted budget

Mehlville School District Expense Budget Adjustments FY25

Property Services Sudget Adjust Adjust Adjust Boutes Certified Salaries \$7,725 \$1000 \$0 100 \$10,300 \$72,800 \$100		Adopted	Nov	Feb	Adjusted	
Certified Salaries \$6.07,22 \$ (1,00) \$ 3 \$ 67,282 \$ 84 K. hannel changes \$00,525 \$550 \$(147) \$90,928 \$ \$1041 \$323 \$1041 \$323 \$1341 \$323	Fynenses	•			-	Ref #
Non-Certified Salaries 90,525 550 (130) 23,300	•					
Total Part						G
Teacher Retirement						-
Non-Teacher Retirement 10,685 1,540 1,	Total Salaries	30,323	330	(147)	30,328	-
Non-Teacher Retirement	Teacher Retirement	10 685	_		10 685	
1,565			- 30			TOOK Classified Subs, 20k Driver's Ed, 25k security
Medical-Dental Etc 1,270 5 1,275 Medical-Dental Etc 13,310 (150) (185) 12,975 Work Comp/Unemploy 745 - 61 806 Total Benefits 29,325 (90) (124) 29,111 Tuition 453 125 578 125K FY24 expense not billed by SSD until FY25 Professional Services 1,278 78 (46) 1,310 6K Demographer, 14k IT fiber optic line, 10K Fed Audit 19 2 2 21 Company of		-			-	
Medical-Dental Etc 13,310 (150) (185) 12,975	•					
Work Comp/Unemploy 745 - 61 806 Total Benefits 29,325 (90) (124) 29,111 Tuitton 453 125 578 125K FY24 expense not billed by SSD until FY25 Professional Services 1,278 78 (46) 1,310 6K Demographer, 14K IT fiber optic line, 10K Fed Audit 19 2 21 21 Technical Services 60 - 60 60 Property Services 2,251 54 (10) 2,295 Affton pool rental, 49 Refuse, 49 Fed Grant Contracted Trans 680 - 660 766 966 Premiums increased 45% Froperty Invarance 700 - 266 966 Premiums increased 45% Fidelity - - - - - - General Supplies 2,739 (21) 77 2,795 Fed Programs 40K One - to- One 1,072 - 1,513 - 1,513 - 1,513				/10E\		
Total Benefits 29,325 (90) (124) 29,111			(150)			
Tuition			- (00)			_
Professional Services	Total Benefits	29,325	(90)	(124)	29,111	-
Professional Services	Tuition	453	125		578	125K FY24 expense not hilled by SSD until FY25
Name				(46)		. ,
Technical Services		•		(40)	-	ok bemographer, 14km hber optie inte, 10kmed
Legal Services Company Servi						Google license 27K
Property Services 2,251 54 (10) 2,295 Contracted Trans 680 - 680 Foressional Meetings 804 260 282 1,346 Grants 482K, Fed Programs 56K Property Insurance 700 - 266 966 Premiums increased 45% Fidelity - - - - - - - - -			33			Google licerise 27K
Contracted Trans	· ·		-	(10)		Affton nool rontal 40 Pofuso 40 Fod Crant
Professional Meetings 804 260 282 1,346 Grants 482K, Fed Programs 56K Property Insurance 700 - 266 966 Premiums increased 45% Liability Insurance 572 - 210 782 Premiums increased 45% Fidelity - - - - - Other Purch Services 1,097 (46) 12 1,063 Fed Programs -34 General Supplies 2,739 (21) 77 2,795 Fed Programs -34 General Supplies 2,739 (21) 77 2,795 Fed Programs -40K One - to - One 1,072 - 1,072 - 1,072 Reyalar Textbooks 1,111 - 1,072 - Reyalar Textbooks 1,101 - 1,072 - Reyalar Textbooks 1,101 - 1,072 - - - - - - - - - - - - - - - - - - -		-	54	(10)	-	Anton poor rental, 49 Keluse, 49 Fed Grant
Property Insurance			-	202		County 4021/ Ford Duranian FCV
Premiums increased 45% Premiums increased 45% Field lity Field			260		-	
Tidelity	' '		-			
Other Purch Services 1,097 (46) 12 1,063 Fed Programs -34 Total Purchased Services 8,645 506 714 9,865 Fed Programs -34 General Supplies 2,739 (21) 77 2,795 Fed Programs 40K One - to- One 1,072 - 1,072 Fed Programs 40K Regular Textbooks 1,151 - 1,513 - 1,513 Library Books 110 - 110 - 10 - Periodicals 48 - 48 - 48 -	•		-	210	782	Premiums increased 45%
Total Purchased Services	,		-		-	
General Supplies 2,739 (21) 77 2,795 Fed Programs 40K One - to - One 1,072 - 1,072 - 1,072 - 1,072 - 1,072 - 1,072 - Regular Textbooks 1,513 - 1,513 - 1,513 - 1,513 - - 1,513 - - 1,513 - - 1,513 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>Fed Programs -34</td></td<>						Fed Programs -34
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One - to - One 1,072 - 1,072 - 1,072 Regular Textbooks 1,513 - 1,513 Lbrary Books 110 - 48 48 - 48 506 48 - 48 - 48 - 48 - 48 - 48 - - - 2,250 - <th< td=""><td>Conoral Supplies</td><td>2 720</td><td>(21)</td><td>77</td><td>2 705</td><td>Fod Programs 40V</td></th<>	Conoral Supplies	2 720	(21)	77	2 705	Fod Programs 40V
Regular Textbooks 1,513 - 1,513 48 48 7 48 Feature 1,513 1,513 1,513 1,513 1,513 1,513 1,513 1,513 1,513 1,513 1,513 1,513 1,513 48 1,514 48 1,514 </td <td>• •</td> <td>-</td> <td>(21)</td> <td>//</td> <td>-</td> <td>reu Programs 40K</td>	• •	-	(21)	//	-	reu Programs 40K
Library Books 110 -		-	-		-	
Periodicals 48 - 48 - 2,250 - 2,250 - 2,250 - 2,250 - 2,250 - 2,250 - 2,250 - 2,250 - 2,250 - <t< td=""><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td></t<>	-		-		-	
Food Supplies 2,250 2,993 2,993 2,993 2,2718 2,7	·		-			
Energy			-			
Other Total Supplies 3,232 190 72 3,494 Grants 47, Refugee Grant 84 DESE \$5K limit \$51KCap; 142K Fed Grants, 8K Fed Building 26,500 - 26,500 - 26,500 - <td< td=""><td></td><td>-</td><td>-</td><td>()</td><td></td><td></td></td<>		-	-	()		
Building 26,500 - 26,500		-	-		-	· ·
Building 26,500 - 26,500						
Site Improvement - - - - - - - Equip- General 1,261 - 58 1,319 Food service 58K Fed programs	Total Supplies	13,957	169	(126)	14,000	DESE \$5K limit \$51KCap; 142K Fed Grants, 8K Fed
Site Improvement - - - - - - - Equip- General 1,261 - 58 1,319 Food service 58K Fed programs	Duilding	26 500			26 500	
Equip- General 1,261 - 58 1,319 Food service 58K Equip- Instructional Vehicles 260 - 260 Fed programs School Buses 840 - 840 - 840 Total Capital 2,150 - 2,150 Summary of Key Adjustments Interest 962 17 (9) 970 174,509 Adopted Budget Other Debt Service - 10 10 10 463 Salary & benefits adjustment Total Debt Service 3,112 27 (9) 3,130 463 Salary & benefits adjustment TOTAL ALL \$ 174,509 \$ 1,111 \$ 373 \$ 175,993 537 Property/Liability Insurance Summary Revenue adjustments 268 345 613 (148) Net, other Expense adjustments 1,111 373 1,484 175,993 Total Adjusted Budget	•	•	-		20,500	
Equip- Instructional Vehicles 34 (51) 7 40 Fed programs School Buses 840 - 840 - 840 - 10 - <td>'</td> <td></td> <td></td> <td>го.</td> <td>1 210</td> <td>F 1 50V</td>	'			го.	1 210	F 1 50V
Vehicles 260 - 260 School Buses 840 - 840 Total Capital 28,945 (51) 65 28,959 Principal Interest 962 17 (9) 970 174,509 Adopted Budget Other Debt Service - 10 10 463 Salary & benefits adjustment TOTAL ALL \$174,509 \$ 1,111 \$ 373 \$175,993 463 Salary & benefits adjustment TOTAL ALL \$174,509 \$ 1,111 \$ 373 \$175,993 537 Property/Liability Insurance Summary 0.6% 0.2% 175,960 967 Grants / Federal Programs Griset by revenue 0.6% 345 613 (148) Net, other Expense adjustments 1,111 373 1,484 175,993 Total Adjusted Budget						
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Total Capital 28,945 (51) 65 28,959 Principal 2,150 - 2,150 Summary of Key Adjustments Interest 962 17 (9) 970 174,509 Adopted Budget Other Debt Service - 10 10 463 Salary & benefits adjustment Total Debt Service 3,112 27 (9) 3,130 463 Salary & benefits adjustment TOTAL ALL \$ 174,509 \$ 1,111 \$ 373 \$ 175,993 537 Property/Liability Insurance Summary 0.6% 0.2% 175,960 967 Grants / Federal Programs Revenue adjustments 268 345 613 (148) Net, other Expense adjustments 1,111 373 1,484 175,993 Total Adjusted Budget			-			
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Interest 962 17 (9) 970 174,509 Adopted Budget	Principal	2 150	_		2 150	Summary of Key Adjustments
Other Debt Service - 10 10 Total Debt Service 3,112 27 (9) 3,130 TOTAL ALL \$174,509 \$ 1,111 \$ 373 \$175,993 537 Property/Liability Insurance Summary Grants / Federal Programs Revenue adjustments 268 345 613 (148) Net, other Expense adjustments 1,111 373 1,484 175,993 Total Adjusted Budget	·			(0)	•	
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TOTAL ALL				(0)		- 463 Salary & honofits adjustment
TOTAL ALL \$ 174,509 \$ 1,111 \$ 373 \$ 175,993 537 Property/Liability Insurance Summary O.6% 0.2% 175,960 967 Grants / Federal Programs offset by revenue Revenue adjustments 268 345 613 (148) Net, other Expense adjustments 1,111 373 1,484 175,993 Total Adjusted Budget	Total Debt Service	3,112	21	(9)	3,130	-
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Summaryoffset by revenueRevenue adjustments268345613(148)Net, otherExpense adjustments1,1113731,484175,993Total Adjusted Budget	TOTAL ALL	\$ 174,509				-
Revenue adjustments 268 345 613 (148) Net, other Expense adjustments 1,111 373 1,484 175,993 Total Adjusted Budget		C	0.6%	0.2%	1/5,960	
Expense adjustments 1,111 373 1,484 175,993 Total Adjusted Budget	_		2.00	2		,
Net gain(loss) (843) (28) (871) 0.9% above (below) adopted budget						- I
	Ne	et gain(loss)	(843)	(28)	(871)	0.9% above (below) adopted budget

Summary of Key Adjustments												
174,509	Adopted Budget											
463	Salary & benefits adjustment											
(335)	Health insurance											
537	Property/Liability Insurance											
967	Grants / Federal Programs											
	offset by revenue											
(148)	Net, other											
175,993	Total Adjusted Budget											
0.9%	above (below) adopted budget											

BUDGET MESSAGE FY25 - KEY BUDGET COMPONENTS & ASSUMPTIONS

<u>Introduction</u>

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

- 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 18th 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 ranks 18th in tax rate, 20th in operating expense per student (daily operations), and 21st 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%.

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		Operating	Αŗ	propriated	Capital		F	Restricted	Month
	Cash		General			Fund #410	Debt		Total
Fund Balance FEB 28	\$	62,733,469	\$	5,186,275	\$	38,878,704	\$	4,629,408	\$ 111,427,856
Revenue		4,501,149		637,353		380,162		28,329	5,546,993
Expenditures		10,173,925		778,226		1,627,054		1,996,375	14,575,580
Transfers		-		-		-		-	-
Net Fund Bal MAR 31		57,060,693		5,045,402		37,631,812		2,661,362	102,399,269
Short Term Borrowing									
Arbitrage Interest						1,234,657		-	1,234,657
Investments		(46,566,248)		-				-	(46,566,248)
Escrow Deposits								-	-
Cash Balance MAR 31	\$	10,494,445	\$	5,045,402	\$	38,866,469	\$	2,661,362	\$ 57,067,678

		Operatin	ıg C	Cash	Appropriated General							
	G	eneral #110	S	pecial #120	Food	d Svc #500	Ac	tivity #600	Ath	letic #700		
Fund Balance FEB 28	\$	43,395,790	\$	19,337,679	\$	3,468,291	\$	1,520,865	\$	197,119		
Revenue		1,573,340		2,927,809		491,914		113,669		31,770		
Expenditures		3,603,762		6,570,163		633,028		107,400		37,798		
Transfers						-						
Fund Balance MAR 31		41,365,368		15,695,325		3,327,177		1,527,134		191,091		
Investments		(40,000,000)		(6,566,248)								
Cash Balance MAR 31	\$	1,365,368	\$	9,129,077	\$	3,327,177	\$	1,527,134	\$	191,091		

		Restrict	ed D	ebt		FY2	025 Full Year	-	
	COP #450 Debt #300					Adopt Bud	d Adj Budget		
Fund Balance FEB 28	\$	-	\$	4,629,408	Revenue	\$	167,555	\$	168,168
Revenue		-		28,329	Expense	\$	(174,509)		(175,993)
Expenditures		-		1,996,375	Fund Inc(Dec)	\$	(6,954)	\$	(7,825)
Transfers				-					
Fund Balance MAR 31	-			2,661,362			<u>Budget</u>	P	Adj Budget
Investments					Operating	\$	-	\$	(972)
Escrow Deposits					Non-operating		(6,954)		(6,853)
Other Deposits					Total	\$	(6,954)	\$	(7,825)
Cash Balance MAR 31	\$	-	\$	2,661,362					
					Fund Balance		<u>Budget</u>	P	Adj Budget
					6/30/2024	\$	91,986	\$	91,986
					Cash Inc(Dec)		(6,954)		(7,825)
					6/30/2025	\$	85,032	\$	84,161

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	20,564	15,232	47,569	44,059	62,733	-	-	-	
Revenue	3,885	3,676	3,579	3,523	4,389	44,901	12,039	28,925	4,501	-	-	-	109,419
Expense	(6,656)	(10,294)	(10,750)	(10,526)	(9,721)	(12,564)	(13,799)	(9,918)	(10,174)	-	-	-	(94,401)
Difference	(2,771)	(6,618)	(7,170)	(7,003)	(5,332)	32,337	(1,760)	19,007	(5,673)	-	-	-	15,018
Transfer	-	-	-	-	-	-	(1,750)	(333)	-	-	-	-	
End Bal	41,355	34,737	27,567	20,564	15,232	47,569	44,059	62,733	57,061	-	-	-	
Annual Exp	135,292	135,292	135,292	135,292	135,292	135,292	135,292	135,292	135,292	-	-	-	
Cash Res %	30.6%	25.7%	20.4%	15.2%	11.3%	35.2%	32.6%	46.4%	42.2%	0.0%	0.0%	0.0%	
Note: Annual expense	represents o	current yea	r adopted b	udget expe	ense for the	se funds.							
F													
Food Service #500	2 570	2 404	2 200	2 225	2 227	2.027	2.024	2.046	2.460				
Beg Bal	3,578	3,491	3,309	3,325	3,227	3,037	2,824	3,046	3,468	-	-	-	2.005
Revenue	39	256	473	662 (750)	377	288	835	472	492	-	-	-	3,895
Expense	(68)	(211)	(400)	(759)	(568)	(489)	(589)	(382)	(633)	-	-	-	(4,099)
Difference	(29)	45	73	(97)	(190)	(200)	247	89	(141)	-	-	-	(204)
Transfer	(59)	(226)	(57)	(1)	- 2.027	(13)	(25)	333	2 227	-	-	-	
End Bal	3,491	3,309	3,325	3,227	3,037	2,824	3,046	3,468	3,327	-	-	-	
Activity #600/Athletic	#700												
Beg Bal	1,657	1,587	1,729	1,703	1,837	1,824	1,803	1,774	1,718				
Revenue	50	98	197	267	130	72	58	82	1,718	-	-	-	1,098
Expense	(119)	44	(222)	(132)	(144)	(93)	(87)	(137)	(145)	-	_	-	(1,037)
Difference	(70)	142	(26)	134	(144)	(20)	(30)	(56)	0				61
Transfer	(70)	-	- (20)	-	- (14)	(20)	(30)	(30)	-	-	_		01
End Bal	1,587	1,729	1,703	1,837	1,824	1,803	1,774	1,718	1,718				
Liid bai	1,307	1,723	1,703	1,037	1,024	1,003	1,774	1,710	1,710				
Capital #410													
Beg Bal	39,723	33,803	30,792	28,282	27,563	26,596	34,048	35,677	38,879	_	_	_	
Revenue	264	262	266	256	343	9,353	2,071	5,280	380	_	_	_	18,474
Expense	(6,242)	(3,498)	(2,833)	(977)	(1,309)	(1,914)	(2,217)	(2,078)	(1,627)	_	_	_	(22,696)
Difference	(5,978)	(3,237)	(2,567)	(721)	(967)	7,439	(146)	3,201	(1,247)	-	_	-	(4,221)
Transfer	59	226	57	1	-	13	1,775	-	-	-	_	-	
End Bal	33,803	30,792	28,282	27,563	26,596	34,048	35,677	38,879	37,632	-	-	-	
									· ·				
Non-Debt sub-total													
Beg Bal	89,084	80,236	70,568	60,877	53,192	46,689	86,245	84,556	106,798	-	-	-	
Revenue	4,238	4,292	4,515	4,708	5,239	54,615	15,002	34,758	5,519	-	-	-	132,886
Expense	(13,086)	(13,960)	(14,205)	(12,393)	(11,742)	(15,059)	(16,691)	(12,516)	(12,579)	-	-	-	(122,232)
Difference	(8,848)	(9,668)	(9,690)	(7,686)	(6,503)	39,556	(1,689)	22,243	(7,061)	-	-	-	10,654
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	80,236	70,568	60,877	53,192	46,689	86,245	84,556	106,798	99,738	-	-	-	
COP #450/G.O. #300													
Beg Bal	2,902	2,936	2,953	2,967	1,842	1,870	3,441	3,782	4,629	-	-	-	
Revenue	34	16	14	8	28	1,570	341	847	28	-	-	-	2,889
Expense	-	-	-	(1,133)	-	-	-	-	(1,996)	-	-	-	(3,129)
Difference	34	16	14	(1,125)	28	1,570	341	847	(1,968)	-	-	-	(241)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	2,936	2,953	2,967	1,842	1,870	3,441	3,782	4,629	2,661	-	-	-	
Grand Total													
Beg Bal	91,986	83,172	73,520	63,844	55,034	48,559	89,686	88,338	111,428	-	-	-	
Revenue	4,272	4,308	4,529	4,716	5,267	56,185	15,344	35,606	5,547	-	-	-	135,775
Expense	(13,086)	(13,960)	(14,205)	(13,526)	(11,742)	(15,059)	(16,691)	(12,516)	(14,576)	-	-	-	(125,361)
Difference	(8,814)	(9,652)	(9,676)	(8,810)	(6,475)	41,126	(1,348)	23,090	(9,029)	-	-	-	10,413
End Bal	83,172	73,520	63,844	55,034	48,559	89,686	88,338	111,428	102,399	-	-	-	

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

Can/Tanahar	11	Aug	Com	Oct	New	Dos	lan	Eob	Max	Amr	Mari	lun	Total
Gen/Teacher	Jul 42 607	Aug	Sep	Oct	Nov	Dec	Jan 57 121	Feb 72,308	Mar	Apr	May	Jun 46.090	Total
Beg Bal	43,607	42,869	39,920	29,541	23,305	17,670	57,121		72,424	63,156	59,186	46,080	122 105
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 Difference	(4,572) (739)	(6,030) (2,949)	(14,099)	(9,954)	(9,927)	(11,078) 39,451	(9,832) 16,937	(9,485) 116	(13,738)	(9,867)	(24,246)	(6,990) (1,956)	(129,818) 3,367
Transfer	(733)	(2,343)	(10,373)	(0,230)	(3,033)	33,431	(1,750)	-	(3,200)	(3,370)	(1,100)	(1,930)	3,307
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							331770	33.070	10.070	131070	00.070	0	
, , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,											
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		4			4.65								
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	4.500	4.642	1.604	4.024	4.024	4.006	4.007	4.746	4 722	4 744	4.700	4.657	
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	2,213 7	1,717	1,728	30	1,751	893	38	36	94	310	2,880	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	31	(430)		O	30	1,731	055	30	(1,507)	34	310	10	720
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	
	,	,,,	,	,	,	-,	, 3	,	,	,	,	,	
Grand Total													
Beg Bal	88,383	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	

Mehlville School District Budget Review of FY25 Revenues March 2025

						FY24					
	Ori	g Budget	FY25 Forecast		Actual	% of		Actual		Actual	% of
REVENUES (000's)		ull Year	Full Year		YTD	Adj Bud	F	-ull Year		YTD	Full Year
Current Taxes		101,925	100,825	\$	91,999	91%	\$	100,151	\$	89,101	89%
Delinquent Taxes		1,450	1,350		1,391	103%		1,141		863	76%
Prop C Sales Tax		14,826	14,441		11,401	79%		14,022		11,222	80%
Fin Inst Taxes		200	100		-	0%		102		102	100%
M & M Surtax		2,000	2,000		1,317	66%		2,015		1,049	52%
Earnings on Invest.		2,923	2,773		2,415	87%		3,965		2,773	70%
Food Service-Program		2,550	2,550		2,064	81%		2,490		1,957	79%
Food Service-Non-Pro		400	425		350	82%		422		328	78%
Student Activities		1,825	1,825		1,193	65%		1,793		1,277	71%
Community Service		600	628		514	82%		694		541	78%
VICC		830	828		248	30%		928		278	30%
Other		342	285		177	62%		307		215	70%
Total Local		129,871	128,030	\$	113,069	88%	\$	128,030	\$	109,706	86%
Fines etc		135	161	\$	162	101%	\$	135	\$	135	100%
State Assessed Util		1,640	1,750		-	0%	•	1,848	•	1	0%
Total County		1,775	1,911		162	8%	\$		\$	136	7%
Basic Formula		15,481	15,713	ć	10,513	67%	\$	11,691	ċ	8,785	75%
Transportation		3,735	3,615		2,685	74%	Ş	3,201	Ş	2,392	75% 75%
Early Childhood		5,557	5,674		2,083	0%		4,607		4,607	100%
Classroom Trust		4,500	5,545		- 4,151	75%		4,200			75%
Educational Screen (PAT)		4,300 250	300		169	75% 56%		301		3,163 159	53%
Career Education		230	27		30	111%		25		25	100%
Food Service		30	30		30	0%		23		-	0%
Enhancement Grant		8	-		_	0%		-		_	0%
Other		-	150		84	56%		314		266	85%
Total State		29,588	31,054		17,632	57%	\$		\$	19,397	80%
Medicaid		185	250		196	78%		232		167	72%
			160		110			170			72% 77%
Vocational Edu (Perkins)		160 78	78		75	69% 96%		89		131 85	96%
Early Childhood School Lunch		1,700	1,700		1,079	63%		1,927		1,392	72%
School Breakfast		425	425		285	67%		467		331	72%
Title I		1,300	1,358		758	56%		1,326		700	53%
Title III & IV					256						70%
Title II		220 285	375 275		166	68% 60%		220 279		154 182	65%
Other		203	614		335	55%		3,973		1,805	45%
Total Federal		4,353	5,235		3,260	62%	\$		¢	4,947	57%
rotarrederar		4,333	3,233	٧	3,200	02/0	<u> </u>	0,003	٧	4,347	3770
Sale of Property		23	23	\$	22	96%	\$	36	\$	28	78%
Bond Proceeds		-	-		-	0%		-		-	0%
Contracted Educational		270	345		284	82%		279		240	86%
Trans From Others		1,675	1,570		1,346	86%		1,763		1,285	73%
Total Misc		1,968	1,938	\$	1,652	85%	\$	2,078	\$	1,553	75%
GRAND TOTAL	\$	167,555	\$ 168,168	\$	135,775	81%	\$	165,136	\$	135,739	82%

MEHLVILLE SCHOOL DISTRICT REVENUES BY OBJECT-MONTHLY AND CUMULATIVE PERCENTAGES

2021-22	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%		97.6%	100.1%	11.6%	80.0%		62.1%			5.0%	
May	6.3%			100.1%	12.9%	92.9%		80.6%				
June	2.9%			100.0%	7.1%	100.0%		100.0%			5.2%	
Julie	2.570	100.070	0.170	100.070	7.170	100.070	13.170	100.070	13.170	100.070	3.270	100.070
2022-23	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%			5.7%	8.8%	25.5%		26.2%			3.3%	
Nov	2.0%		0.0%	5.7%	6.8%	32.4%		29.8%			3.1%	
Dec	39.6%		0.0%	5.7%	6.5%	38.9%	11.3%	41.1%			31.1%	
Jan	34.2%		0.0%	5.7%	24.1%	63.0%		42.7%			29.5%	
Feb	3.2%		0.0%	5.7%	8.4%	71.4%		52.5%			4.5%	
March	2.5%		0.0%	5.7%	7.2%	78.6%		57.5%			3.6%	
April	6.4%			5.7%	7.2%	85.9%		63.1%			6.5%	
May	2.1%		94.3%	100.0%	6.8%	92.7%	21.4%	84.5%			5.5%	
June	2.1%		0.0%	100.0%	7.3%	100.0%	15.5%	100.0%	1.9%		4.5%	
Julie	2.070	100.076	0.076	100.076	7.370	100.076	13.570	100.076	1.570	100.078	4.570	100.070
2023-24	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%		93.1%	100.0%	6.8%	86.4%		65.2%			4.4%	
May	10.0%			100.0%	6.5%	92.9%		74.0%			9.4%	
June	1.9%			100.0%	7.1%	100.0%		100.0%			4.1%	
2024-25	Local	<u>Cumm</u>	County	<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%						0.5%	7.6%	14.2%	2.6%	
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%
	42.3%	52.1%	0.0%	8.5%	5.7%	34.4%	2.7%	17.6%	6.9%	46.1%	33.5%	47.2%
Dec			0.0%	8.5%	5.9%	40.3%	15.8%	33.4%	14.4%	60.5%	9.1%	56.4%
	9.7%	61.8%	0.070					=0 =0/				
Dec					10.0%	50.4%	25.0%	58.5%	10.6%	71.1%	21.2%	77.6%
Dec Jan	9.7%	86.1%	0.0%	8.5%								
Dec Jan Feb	9.7% 24.3%	86.1%	0.0%	8.5%								
Dec Jan Feb March	9.7% 24.3%	86.1%	0.0%	8.5%								

Mehlville School District Budget Review of FY24 Expenses March 2025

		FY25				FY24	
	Orig Budget	Forecast	Actual	% of	Full	Actual	% of
Expenses (000's)	<u>Full Year</u>	Full Year	YTD	Adj Bud	<u>Year</u>	YTD	Full Year
Certified Salaries	\$ 67,725	\$ 67,628 \$	44,512	66%	\$ 65,926 \$	43,729	66%
Non-Certified Salaries	22,800	23,300	17,388	75%	21,713	16,346	75%
Total Salaries	90,525	90,928	61,900	68%	87,639	60,075	69%
Tarahan Batinanan	40.605	40.605	6.007	CE0/	40.264	6 022	660/
Teacher Retirement	10,685	10,685	6,987	65%	10,364	6,833	66%
Non-Teacher Retirement	1,775	1,805	1,341	74%	1,680	1,257	75%
Social Security	1,540	1,565	1,159	74%	1,464	1,094	75%
Medicare	1,270	1,275	874	69%	1,231	845	69%
Medical-Dental Etc	13,310	12,975	8,404	65%	13,123	7,870	60%
Work Comp/Unemploy	745	806	806	100%	634	634	100%
Total Benefits	29,325	29,111	19,571	67%	28,496	18,533	65%
Tuition	453	578	414	72%	350	256	73%
Professional Services	1,278	1,310	939	72%	1,446	1,044	72%
Audit	19	21	21	100%	19	20	105%
Technical Services	731	764	671	88%	647	573	89%
Legal Services	60	60	23	38%	40	35	88%
Property Services	2,251	2,295	1,858	81%	2,276	1,786	78%
Contracted Trans	680	680	547	80%	515	354	69%
Professional Meetings	804	1,346	833	62%	691	435	63%
Property Insurance	700	966	966	100%	666	666	100%
Liability Insurance	572	782	782	100%	544	544	100%
Fidelity	-	-	-	0%	-	_	0%
Other Purch Services	1,097	1,063	786	74%	1,052	763	73%
Total Purchased Services	8,645	9,865	7,840	79%	8,246	6,476	79%
General Supplies	2,739	2,795	2,177	78%	2,535	1,961	77%
One - to- One	1,072	1,072	1,052	98%	880	880	100%
Regular Textbooks	1,513	1,513	1,461	97%	1,115	121	11%
Library Books	110	110	54	49%	105	71	68%
Periodicals	48	48	43	90%	40	40	100%
Food Supplies	2,250	2,250	1,584	70%	2,191	1,591	73%
Energy	2,993	2,718	1,682	62%	2,624	2,067	79%
Other	3,232	3,494	2,171	62%	2,885	1,945	67%
Total Supplies	13,957	14,000	10,224	73%	12,375	8,676	70%
Building	26,500	26,500	19,735	74%	19,380	13,093	68%
Site Improvement	-	-	402	0%	896	772	86%
Equip- General	1,261	1,319	1,435	109%	1,068	971	91%
Equip- Instructional	84	40	17	43%	195	115	59%
Vehicles	260	260	267	103%	127	-	0%
School Buses	840	840	840	100%	604	604	100%
Total Capital	28,945	28,959	22,696	78%	22,270	15,555	70%
. 0 00. 00 p. 1001	20,343	20,333	22,000				
Principal	2,150	2,150	2,150	100%	1,500	1,500	100%
Interest	962	970	970	100%	1,007	1,007	100%
Other Debt Service		10	10	100%		-	0%
Total Debt Service	3,112	3,130	3,130	100%	2,507	2,507	100%
TOTAL ALL	\$ 174,509	\$ 175,993 \$	125,361	71%	\$ 161,533 \$	111,822	69%

MEHLVILLE SCHOOL DISTRICT EXPENDITURES BY OBJECT- MONTHLY & CUMULATIVE PERCENTAGES

June

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%
2022.24	Calarias	Cumm	Benefits	Cumm	Purch Svc	Cumm	Cumpling	Cumm	Canital	Cumm	P & I	Cumm	Total	Cumm
2023-24 July	Salaries 2.1%	Cumm 2.1%	1.6%	Cumm 1.6%	12.3%	Cumm 12.3%	Supplies 11.7%	Cumm 11.7%	Capital 7.8%	Cumm 7.8%	0.0%	Cumm 0.0%	Total 4.0%	Cumm 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%	7.4%	35.4%
Dec	7.7%	41.4%	9.8%	39.9%	17.4%	59.5%	5.0%	49.9%	3.8%	46.7%	0.0%	20.1%	7.2%	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%
2024-25	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	7.7%	41.2%	10.4%	40.9%	23.8%	68.0%	6.3%	56.4%	6.6%	58.1%	0.0%	36.1%	8.6%	46.5%
Jan	11.6%	52.8%	10.0%	50.8%	5.7%	73.7%	3.6%	59.9%	7.7%	65.7%	0.0%	36.1%	9.5%	56.0%
Feb	7.6%	60.4%	8.0%	58.8%	5.2%	78.9%	4.9%	64.9%	7.2%	72.9%	0.0%	36.1%	7.1%	63.1%
March	7.6%	68.0%	8.1%	66.9%	6.8%	85.7%	7.5%	72.4%	5.6%	78.5%	63.6%	99.7%	8.3%	71.4%
April														
May														

