

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

Forecast  
May-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	137,089,000	6,855,000	21,251,000	3,221,000	\$ 168,416,000
Expenditures	136,101,000	7,503,000	32,071,000	3,139,000	\$ 178,814,000
Transfers	(2,083,000)	(369,000)	2,452,000	-	\$ -
Net Gain (Loss)	(1,095,000)	(1,017,000)	(8,368,000)	82,000	\$ (10,398,000)
End Fund Balance	\$ 43,030,972	\$ 4,218,302	\$ 31,354,558	\$ 2,984,182	\$ 81,588,014

	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 \$ (1,095,000)
Revenue	51,035,000	86,054,000	137,089,000	Non-Operating (9,303,000)
Expenditures	47,824,000	88,277,000	136,101,000	Total \$ (10,398,000)
Transfers (Note 1)	(2,083,000)		(2,083,000)	
Net Gain (Loss)	1,128,000	(2,223,000)	(1,095,000)	
End Fund Balance	\$ 41,663,953	\$ 1,367,019	\$ 43,030,972	

Note 1) Transfer includes \$1,750K to the Capital Fund for Prop R, and \$333K to Food Service for Prop E salary increases.

	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	5,155,000	1,125,000	575,000	6,855,000
Expenditures	5,803,000	1,125,000	575,000	7,503,000
Transfers (Note 2)	(369,000)			(369,000)
Net Gain (Loss)	(1,017,000)	-	-	(1,017,000)
End Fund Balance	\$ 2,561,300	\$ 1,399,836	\$ 257,166	\$ 4,218,302

Note 2) Amount includes transfer from General Fund for Prop E salary increases, and transfer to Capital Fund to pay for capital costs.

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,902,182	\$ 2,902,182
Revenue	-	3,221,000	3,221,000
Expenditures	-	3,139,000	3,139,000
Transfers	-		-
Net Gain (Loss)	-	82,000	82,000
End Fund Balance	\$ -	\$ 2,984,182	\$ 2,984,182

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	31.6%	Forecast		\$ (10,398)	\$ (1,095)
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	\$ 4,083,030
Excess of Min Required Balance	\$ 38,947,942

## Finance Dashboard

District	Enrollment FY24	Assessed Value per Student FY24	Blended Tax Rate for Fall 2024	Cash Reserve % FY24
1 Rockwood	19,425		1. Riverview Gardens	5,9459
2 Parkway	16,602		2. Hazelwood	5,7053
3 Hazelwood	15,667		3. Jennings	5,3754
4 Mehville	9,873		4. Maplewood	5,2169
5 Ferguson-Florissant	9,051		5. Normandy	5,1900
6 Lindbergh	7,121		6. Hancock Place	4,9400
7 Ritenour	6,311		7. Afton	4,9284
8 Pattonville	5,945		8. Ferguson-Florissant	4,7035
9 Kirkwood	5,794		9. Valley Park	4,6710
10 Riverview Gardens	4,938		10. Ritenour	4,6605
11 Ladue	4,252		11. Pattonville	4,5743
12 Webster Groves	4,172		12. Brentwood	4,5079
13 Normandy	2,716		13. University City	4,3772
14 University City	2,563		14. Webster Groves	4,2772
15 Afton	2,431		15. Clayton	4,2558
16 Clayton	2,427		16. Bayless	4,0969
17 Jennings	2,191		17. Mehville	4,0070
18 Bayless	1,764		18. Kirkwood	3,9098
19 Maplewood	1,396		19. Rockwood	3,8826
20 Hancock Place	1,147		20. Parkway	3,8673
21 Valley Park	729		21. Lindbergh	3,8445
22 Brentwood	714		22. Ladue	3,7142
		Represents community economic strength		Represents June 30th cash reserves.
				% includes food service funds while financial statements exclude them.
				<b>Outstanding Debt per Student FY24</b>
				1. Brentwood \$ 62,360
				2. Ladue \$ 48,322
				3. Valley Park \$ 38,882
				4. Maplewood \$ 31,798
				5. Lindbergh \$ 24,986
				6. Webster Groves \$ 23,015
				7. Hancock Place \$ 19,294
				8. Parkway \$ 17,322
				9. Hazelwood \$ 16,400
				10. University City \$ 16,320
				11. Normandy \$ 15,523
				12. Pattonville \$ 15,462
				13. Clayton \$ 14,319
				14. Kirkwood \$ 9,680
				15. Bayless \$ 8,628
				16. Riverview Gardens \$ 7,202
				17. Ritenour \$ 6,906
				18. Afton \$ 6,275
				19. Rockwood \$ 4,517
				20. Ferguson-Florissant \$ 4,300
				21. Jennings \$ 3,946
				22. Mehville \$ 3,246
				Represents investment in infrastructure.
				<b>Capital Expense per Student FY24</b>
				1. Brentwood \$ 16,930
				2. Ladue \$ 7,950
				3. Kirkwood \$ 6,488
				4. Webster Groves \$ 6,322
				5. Pattonville \$ 6,028
				6. Normandy \$ 5,766
				7. Maplewood \$ 5,138
				8. Hazelwood \$ 3,244
				9. Ritenour \$ 2,749
				10. Lindbergh \$ 2,486
				11. Afton \$ 2,338
				12. Mehville \$ 2,256
				13. Parkway \$ 1,836
				14. Bayless \$ 1,797
				15. Clayton \$ 1,591
				16. Valley Park \$ 1,526
				17. Hancock Place \$ 1,357
				18. Ferguson-Florissant \$ 1,208
				19. University City \$ 965
				20. Riverview Gardens \$ 894
				21. Rockwood \$ 797
				22. Jennings \$ 199
				Represents investment in infrastructure.
				<b>Operating Expense per Student FY24</b>
				1. Clayton \$ 25,101
				2. Brentwood \$ 25,077
				3. University City \$ 20,487
				4. Maplewood \$ 19,288
				5. Valley Park \$ 19,126
				6. Normandy \$ 18,326
				7. Hancock Place \$ 17,894
				8. Pattonville \$ 17,596
				9. Riverview Gardens \$ 17,074
				10. Ladue \$ 16,752
				11. Ferguson-Florissant \$ 16,508
				12. Kirkwood \$ 16,310
				13. Webster Groves \$ 16,114
				14. Hazelwood \$ 15,679
				15. Parkway \$ 15,255
				16. Jennings \$ 14,932
				17. Afton \$ 14,682
				18. Rockwood \$ 14,623
				19. Mehville \$ 13,852
				20. Ritenour \$ 13,537
				21. Lindbergh \$ 13,051
				22. Bayless \$ 12,615
				Represents student education investment

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

# Mehlville School District

## Historical Revenue/Operating Income/Capital Costs

	(000's)	(000's)	Operating	November	June	New	(000's)	(000's)	(000's)	Food Service	Prop Details
	Total	Revenue	Gain(Loss)	Cash	Reserve %	Buses	HVAC	Roof	Capital	Costs	Passed
						Bought	Capital	Capital	Costs	Costs	
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	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.
FY15	\$ 105,630	\$ (1,613)		2.9%	21.3%	5	\$ 10	\$ -	\$ 118	Prop A	4 cents passed 4/5/; roof & HVAC funding; FY17 revenue is \$664K.
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	
3.37	\$ 850	Roofing estimated future annual average cost
2.77	700	Bus cost per year for 5 buses (16 year life)
1.29	325	Asphalt parking lot maintenance
1.78	450	IT Equipment
	variable	Building Security
	variable	Other Building Needs
Note 1	9.22	Recurring Annual Capital Costs / Tax levy cents equivalent

3.26	Prop A through FY26; how to utilize for the future
2.40	Debt service levy estimated to be available after FY26; how to utilize for the future
5.66	Total levy to determine for future use

\$ 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 8 years

Note1 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

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 (000's)	Note 2 Summer Replaced	Note 3 Project Cost Est. (000's)	Locations for HVAC Replacement
Fiscal Yr				
FY23	\$ 9,400	(amount is the actual HVAC 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 shortfall can be funded with regular capital funds or Prop R funds.
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Note 4> \$ 12,100 Estimated interest expense saved by funding HVAC replacement from operating funds instead of a \$24M bond
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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.

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 true'd 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

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

Permanent + Prop A  
4.0094

2025 Prop A				0.0327		0.0327
2025 Final	1.1934	2.0000	-	0.6633	0.1200	3.9767
2025 July	1.2434	2.0000	-	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				0.0353		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
2014	0.8900	1.9600	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	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
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	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%		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 <u>Budget</u>	Nov/Feb <u>Adjust</u>	Jun <u>Adjust</u>	Adjusted <u>Budget</u>	Ref #
<b>Revenues</b>					
Current Taxes	\$ 101,925	\$ (1,100)		\$ 100,825	
Delinquent Taxes	1,450	(100)	375	1,725	Current trend
Prop C Sales Tax	14,826	(385)		14,441	
Fin Inst Taxes	200	(100)		100	
M & M Surtax	2,000	-		2,000	
Earnings on Invest.	2,923	(150)	427	3,200	Op down 500K, Non-op up 777K
Food Service-Program	2,550	-	50	2,600	
Food Service-Non-Pro	400	25	15	440	
Student Activities	1,825	-		1,825	
Community Service	600	28		628	
VICC	830	(2)	60	888	Per student increase to \$7,500
Other	342	(57)		285	
Total Local	129,871	(1,841)	927	\$ 128,957	
Fines etc	135	26		161	
State Assessed Util	1,640	110	(172)	1,578	Actual
Total County	1,775	136	(172)	1,739	
Basic Formula	15,481	232	(406)	15,307	Jan membership < estimated
Transportation	3,735	(120)		3,615	
Early Childhood	5,557	117	(83)	5,591	
Classroom Trust	4,500	1,045	(10)	5,535	
Educational Screen	250	50		300	
Career Education	27	-		27	
Food Service	30	-	(10)	20	
Enhancement Grant	8	(8)		-	
Other	-	150	(63)	87	Actual
Total State	29,588	1,466	(572)	30,482	
Medicaid	185	65		250	
Vocational Edu (Perkins)	160	-		160	
Early Childhood	78	-		78	
School Lunch	1,700	-	(140)	1,560	
School Breakfast	425	-	(25)	400	
Title I	1,300	58		1,358	
Title III & IV	220	155		375	
Title II	285	(10)		275	
Other	-	614	36	650	Actual
Total Federal	4,353	882	(129)	5,106	
Sale of Property	23	-	7	30	
Bond Proceeds	-	-		-	
Contracted Educational	270	75	(11)	334	
Trans From Others	1,675	(105)	198	1,768	
Total Misc	1,968	(30)	194	2,132	
TOTAL ALL	\$ 167,555	\$ 613	\$ 248	\$ 168,416	
		0.4%	0.1%		

### Summary of Key Adjustments

**167,555** Adopted Budget  
 (1,310) Taxes  
 861 Formula/Classroom Trust  
 277 Earnings on investments  
 940 Grants / Federal Programs  
 (36) County revenue  
 93 SSD Transportation

36 Net, other

**168,416** Total Adjusted Budget

0.5% above (below) adopted budget



# Mehlville School District

## Expense Budget Adjustments FY25

Expenses	Adopted Budget	Nov/Feb Adjust	Jun Adjust	Adjusted Budget	Ref #
Certified Salaries	\$ 67,725	\$ (97)	\$ (200)	\$ 67,428	
Non-Certified Salaries	22,800	500	(125)	23,175	
Total Salaries	90,525	403	(325)	90,603	
Teacher Retirement	10,685	-	(35)	10,650	
Non-Teacher Retirement	1,775	30	(5)	1,800	
Social Security	1,540	25	(10)	1,555	
Medicare	1,270	5		1,275	
Medical-Dental Etc	13,310	(335)	(75)	12,900	
Work Comp/Unemploy	745	61		806	
Total Benefits	29,325	(214)	(125)	28,986	
Tuition	453	125	(35)	543	
Professional Services	1,278	32	(51)	1,259	Frontline -75K
Audit	19	2		21	
Technical Services	731	33	5	769	
Legal Services	60	-	(20)	40	
Property Services	2,251	44	33	2,328	
Contracted Trans	680	-	45	725	
Professional Meetings	804	542	(8)	1,338	
Property Insurance	700	266		966	
Liability Insurance	572	210		782	
Fidelity	-	-		-	
Other Purch Services	1,097	(34)	12	1,075	
Total Purchased Services	8,645	1,220	(19)	9,846	
General Supplies	2,739	56	43	2,838	
One - to- One	1,072	-	572	1,644	\$572K Beat the tariff purchase instead of FY26
Regular Textbooks	1,513	-		1,513	
Library Books	110	-	(3)	107	
Periodicals	48	-		48	
Food Supplies	2,250	-	198	2,448	
Energy	2,993	(275)	(449)	2,269	\$425K is due to Ameren rebates
Other	3,232	262	(183)	3,311	
Total Supplies	13,957	43	178	14,178	
Building	26,500	-	3,000	29,500	
Site Improvement	-	-		-	
Equip- General	1,261	58	11	1,330	
Equip- Instructional	84	(44)	16	56	
Vehicles	260	-	85	345	
School Buses	840	-		840	
Total Capital	28,945	14	3,112	32,071	
Principal	2,150	-		2,150	
Interest	962	8		970	
Other Debt Service	-	10		10	
Total Debt Service	3,112	18	-	3,130	
TOTAL ALL	\$ 174,509	\$ 1,484	\$ 2,821	\$ 178,814	
		0.9%	1.6%		
Summary					
Revenue adjustments		613	148	761	
Expense adjustments		1,484	2,821	4,305	
Net gain(loss)		(871)	(2,673)	(3,544)	
<div> <div>Summary of Key Adjustments</div> <div> 174,509 Adopted Budget <div> 88 Salary &amp; benefits adjustment (410) Health insurance 537 Property/Liability Insurance 967 Grants / Federal Programs offset by revenue 572 One-to-One accelerated purchases 198 Food supplies (724) Energy electric, gas, heating 3,126 Capital project timing (49) Net, other 178,814 Total Adjusted Budget 2.5% above (below) adopted budget </div> </div> </div>					



## **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  
April 30, 2025**

(2)  
(1)

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance MAR 31	\$ 57,060,693	\$ 5,045,402	\$ 37,631,812	\$ 2,661,362	\$ 102,399,269
Revenue	8,337,389	708,489	641,426	99,022	9,786,326
Expenditures	10,221,401	655,995	1,818,119	-	12,695,515
Transfers	-	-	-	-	-
Net Fund Bal APR 30	55,176,681	5,097,896	36,455,119	2,760,384	99,490,080
Short Term Borrowing					-
Arbitrage Interest			1,255,051	-	1,255,051
Investments	(46,401,192)	-		-	(46,401,192)
Escrow Deposits				-	-
Cash Balance APR 30	\$ 8,775,489	\$ 5,097,896	\$ 37,710,170	\$ 2,760,384	\$ 54,343,939

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance MAR 31	\$ 41,365,368	\$ 15,695,325	\$ 3,327,177	\$ 1,527,134	\$ 191,091
Revenue	2,970,537	5,366,852	507,595	92,660	108,234
Expenditures	3,522,025	6,699,376	504,022	111,001	40,972
Transfers					
Fund Balance APR 30	40,813,880	14,362,801	3,330,750	1,508,793	258,353
Investments	(40,000,000)	\$ (6,401,192)			
Cash Balance APR 30	\$ 813,880	\$ 7,961,609	\$ 3,330,750	\$ 1,508,793	\$ 258,353

	Restricted Debt		FY2025 Full Year		
	COP #450	Debt #300		<u>Budget</u>	<u>Forecast</u>
Fund Balance MAR 31	\$ -	\$ 2,661,362	Revenue	\$ 167,555	\$ 168,416
Revenue	-	99,022	Expense	\$ (174,509)	(178,814)
Expenditures	-	-	Fund Inc(Dec)	\$ (6,954)	(10,398)
Transfers					
Fund Balance APR 30	-	2,760,384		<u>Budget</u>	<u>Forecast</u>
Investments		-	Operating	\$ -	\$ (1,095)
Escrow Deposits			Non-operating	(6,954)	(9,303)
Other Deposits			Total	\$ (6,954)	(10,398)
Cash Balance APR 30	\$ -	\$ 2,760,384			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Forecast</u>
			6/30/2024	\$ 91,986	\$ 91,986
			Cash Inc(Dec)	(6,954)	(10,398)
			6/30/2025	\$ 85,032	\$ 81,588

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	57,061	-	-	
Revenue	3,885	3,676	3,579	3,523	4,389	44,901	12,039	28,925	4,501	8,337	-	-	117,756
Expense	(6,656)	(10,294)	(10,750)	(10,526)	(9,721)	(12,564)	(13,799)	(9,918)	(10,174)	(10,221)	-	-	(104,622)
Difference	(2,771)	(6,618)	(7,170)	(7,003)	(5,332)	32,337	(1,760)	19,007	(5,673)	(1,884)	-	-	13,134
Transfer	-	-	-	-	-	-	(1,750)	(333)	-	-	-	-	
End Bal	41,355	34,737	27,567	20,564	15,232	47,569	44,059	62,733	57,061	55,177	-	-	
Annual Exp	135,292	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%	40.8%	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	3,227	3,037	2,824	3,046	3,468	3,327	-	-	
Revenue	39	256	473	662	377	288	835	472	492	508	-	-	4,403
Expense	(68)	(211)	(400)	(759)	(568)	(489)	(589)	(382)	(633)	(504)	-	-	(4,603)
Difference	(29)	45	73	(97)	(190)	(200)	247	89	(141)	4	-	-	(200)
Transfer	(59)	(226)	(57)	(1)	-	(13)	(25)	333	-	-	-	-	
End Bal	3,491	3,309	3,325	3,227	3,037	2,824	3,046	3,468	3,327	3,331	-	-	

**Activity #600/Athletic #700**

Beg Bal	1,657	1,587	1,729	1,703	1,837	1,824	1,803	1,774	1,718	1,718	-	-	
Revenue	50	98	197	267	130	72	58	82	145	201	-	-	1,299
Expense	(119)	44	(222)	(132)	(144)	(93)	(87)	(137)	(145)	(152)	-	-	(1,189)
Difference	(70)	142	(26)	134	(14)	(20)	(30)	(56)	0	49	-	-	110
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,587	1,729	1,703	1,837	1,824	1,803	1,774	1,718	1,718	1,767	-	-	

**Capital #410**

Beg Bal	39,723	33,803	30,792	28,282	27,563	26,596	34,048	35,677	38,879	37,632	-	-	
Revenue	264	262	266	256	343	9,353	2,071	5,280	380	641	-	-	19,116
Expense	(6,242)	(3,498)	(2,833)	(977)	(1,309)	(1,914)	(2,217)	(2,078)	(1,627)	(1,818)	-	-	(24,514)
Difference	(5,978)	(3,237)	(2,567)	(721)	(967)	7,439	(146)	3,201	(1,247)	(1,177)	-	-	(5,398)
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	36,455	-	-	

**Non-Debt sub-total**

Beg Bal	89,084	80,236	70,568	60,877	53,192	46,689	86,245	84,556	106,798	99,738	-	-	
Revenue	4,238	4,292	4,515	4,708	5,239	54,615	15,002	34,758	5,519	9,687	-	-	142,573
Expense	(13,086)	(13,960)	(14,205)	(12,393)	(11,742)	(15,059)	(16,691)	(12,516)	(12,579)	(12,696)	-	-	(134,928)
Difference	(8,848)	(9,668)	(9,690)	(7,686)	(6,503)	39,556	(1,689)	22,243	(7,061)	(3,008)	-	-	7,646
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	80,236	70,568	60,877	53,192	46,689	86,245	84,556	106,798	99,738	96,730	-	-	

**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	2,661	-	-	
Revenue	34	16	14	8	28	1,570	341	847	28	99	-	-	2,988
Expense	-	-	-	(1,133)	-	-	-	-	(1,996)	-	-	-	(3,129)
Difference	34	16	14	(1,125)	28	1,570	341	847	(1,968)	99	-	-	(142)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	2,936	2,953	2,967	1,842	1,870	3,441	3,782	4,629	2,661	2,760	-	-	

**Grand Total**

Beg Bal	91,986	83,172	73,520	63,844	55,034	48,559	89,686	88,338	111,428	102,399	-	-	
Revenue	4,272	4,308	4,529	4,716	5,267	56,185	15,344	35,606	5,547	9,786	-	-	145,561
Expense	(13,086)	(13,960)	(14,205)	(13,526)	(11,742)	(15,059)	(16,691)	(12,516)	(14,576)	(12,696)	-	-	(138,057)
Difference	(8,814)	(9,652)	(9,676)	(8,810)	(6,475)	41,126	(1,348)	23,090	(9,029)	(2,909)	-	-	7,504
End Bal	83,172	73,520	63,844	55,034	48,559	89,686	88,338	111,428	102,399	99,490	-	-	

**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	43,607	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**

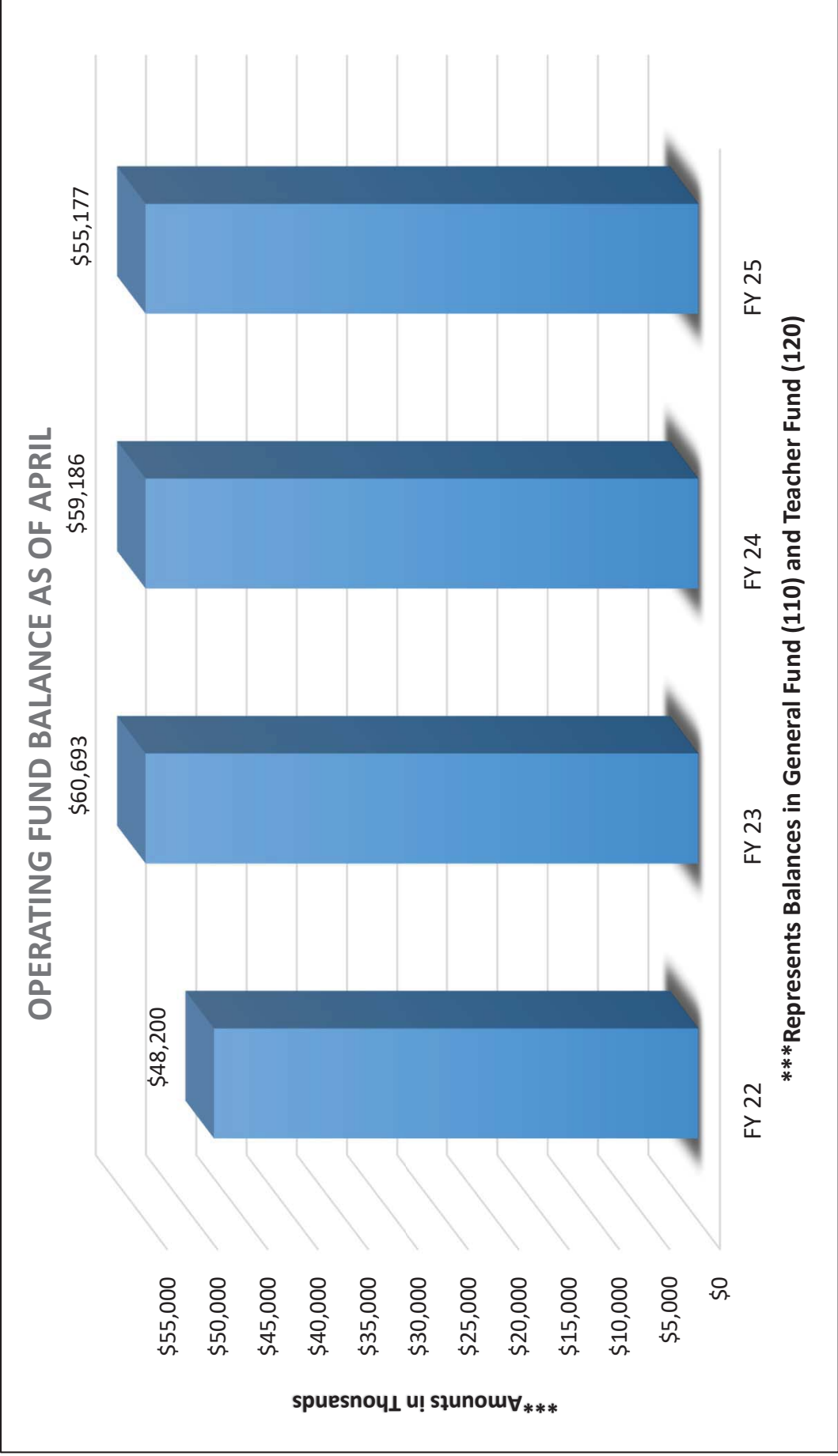
Beg Bal	86,201	83,869	78,986	65,575	58,428	52,087	100,890	121,523	121,384	109,819	105,040	93,581	
Revenue	4,150	3,584	4,596	4,852	5,326	61,301	32,586	11,026	5,512	7,090	15,212	6,675	161,909
Expense	(6,482)	(8,466)	(18,006)	(12,000)	(11,667)	(12,498)	(11,952)	(11,166)	(17,077)	(11,869)	(26,670)	(11,173)	(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	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**  
**April 2025**

REVENUES (000's)	FY25				FY24		
	Orig Budget	May	Actual	% of	Actual	Actual	% of
	<u>Full Year</u>	<u>Forecast</u>	<u>YTD</u>	<u>Adj Bud</u>	<u>Full Year</u>	<u>YTD</u>	<u>Full Year</u>
Current Taxes	101,925	\$ 100,825	\$ 93,086	92%	\$ 100,151	\$ 89,934	90%
Delinquent Taxes	1,450	1,725	1,593	92%	1,141	976	86%
Prop C Sales Tax	14,826	14,441	12,518	87%	14,022	12,265	87%
Fin Inst Taxes	200	100	-	0%	102	102	100%
M & M Surtax	2,000	2,000	1,334	67%	2,015	1,062	53%
Earnings on Invest.	2,923	3,200	2,737	86%	3,965	3,177	80%
Food Service-Program	2,550	2,600	2,344	90%	2,490	2,206	89%
Food Service-Non-Pro	400	440	401	91%	422	373	88%
Student Activities	1,825	1,825	1,396	76%	1,793	1,443	80%
Community Service	600	628	570	91%	694	611	88%
VICC	830	888	248	28%	928	278	30%
Other	342	285	192	67%	307	253	82%
Total Local	129,871	128,957	\$ 116,419	90%	\$ 128,030	\$ 112,680	88%
Fines etc	135	161	\$ 162	101%	\$ 135	\$ 135	100%
State Assessed Util	1,640	1,578	1,578	100%	1,848	1,848	100%
Total County	1,775	1,739	\$ 1,740	100%	\$ 1,983	\$ 1,983	100%
Basic Formula	15,481	15,307	\$ 12,257	80%	\$ 11,691	\$ 9,739	83%
Transportation	3,735	3,615	2,985	83%	3,201	2,664	83%
Early Childhood	5,557	5,591	1,877	34%	4,607	4,607	100%
Classroom Trust	4,500	5,535	4,527	82%	4,200	3,531	84%
Educational Screen (PAT)	250	300	196	65%	301	174	58%
Career Education	27	27	30	111%	25	25	100%
Food Service	30	20	-	0%	23	-	0%
Enhancement Grant	8	-	-	0%	-	300	0%
Other	-	87	87	100%	314	4	1%
Total State	29,588	30,482	\$ 21,959	72%	\$ 24,362	\$ 21,044	86%
Medicaid	185	250	196	78%	232	167	72%
Vocational Edu (Perkins)	160	160	123	77%	170	137	81%
Early Childhood	78	78	77	99%	89	87	98%
School Lunch	1,700	1,560	1,208	77%	1,927	1,526	79%
School Breakfast	425	400	320	80%	467	331	71%
Title I	1,300	1,358	873	64%	1,326	878	66%
Title III & IV	220	375	269	72%	220	166	75%
Title II	285	275	187	68%	279	202	72%
Other	-	650	338	52%	3,973	2,167	55%
Total Federal	4,353	5,106	\$ 3,591	70%	\$ 8,683	\$ 5,661	65%
Sale of Property	23	30	\$ 30	100%	\$ 36	\$ 30	83%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	270	334	335	100%	279	240	86%
Trans From Others	1,675	1,768	1,487	84%	1,763	1,285	73%
Total Misc	1,968	2,132	\$ 1,852	87%	\$ 2,078	\$ 1,555	75%
GRAND TOTAL	\$ 167,555	\$ 168,416	\$ 145,561	86%	\$ 165,136	\$ 142,923	87%



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

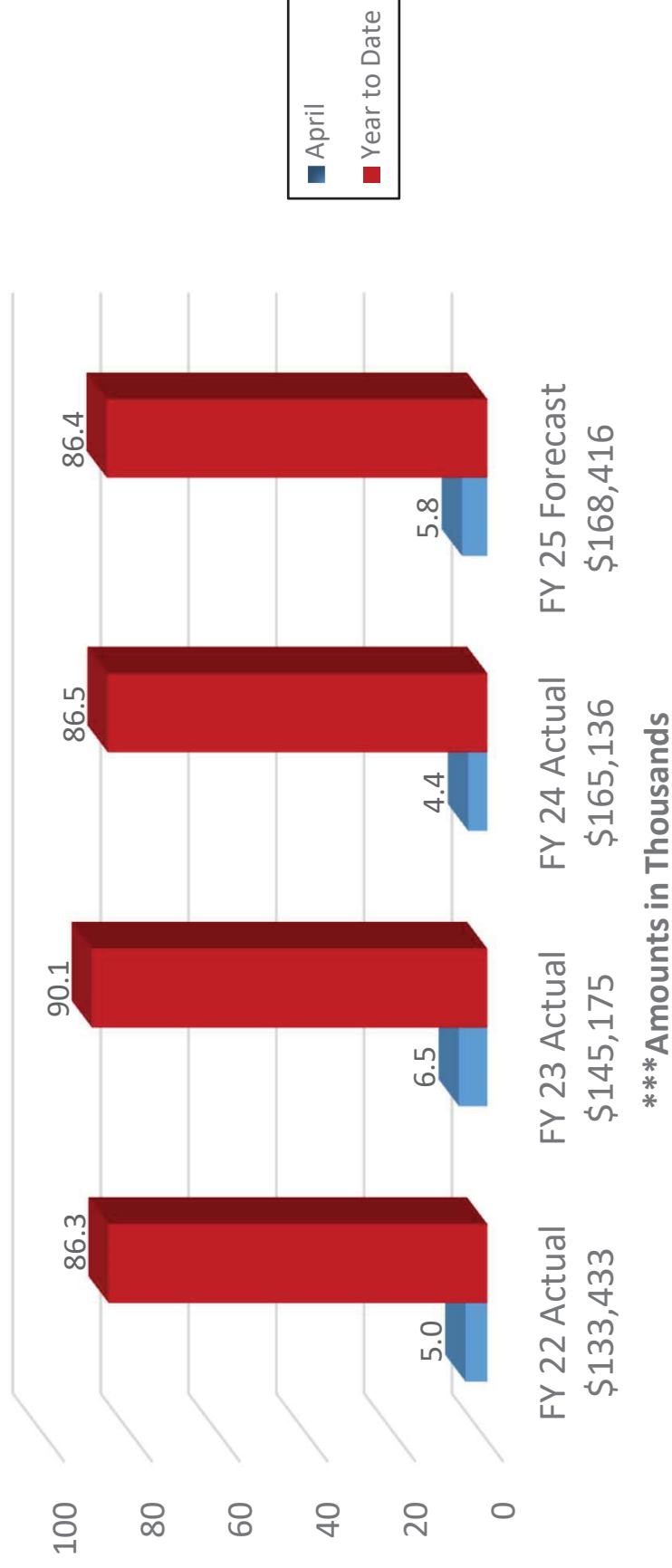
<u>2021-22</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	0.0%	0.0%	5.7%	5.7%	1.0%	1.0%	9.7%	9.7%	2.0%	2.0%
August	1.3%	2.5%	2.4%	2.4%	5.7%	11.3%	0.9%	1.9%	7.2%	16.8%	2.0%	4.0%
Sept	1.3%	3.8%	0.0%	2.4%	7.7%	19.0%	8.0%	9.9%	4.6%	21.4%	3.0%	7.0%
Oct	1.4%	5.3%	0.0%	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%	9.3%	9.3%	5.3%	5.3%	0.4%	0.4%	6.2%	6.2%	2.5%	2.5%
August	2.0%	3.8%	0.0%	9.3%	5.3%	10.7%	0.0%	0.5%	7.1%	13.3%	2.6%	5.1%
Sept	1.8%	5.6%	0.0%	9.3%	6.3%	17.0%	3.8%	4.2%	4.0%	17.3%	2.7%	7.8%
Oct	1.8%	7.3%	0.1%	9.3%	6.5%	23.5%	7.9%	12.1%	3.1%	20.4%	2.8%	10.6%
Nov	2.4%	9.7%	0.0%	9.3%	5.8%	29.3%	2.2%	14.3%	16.3%	36.7%	3.1%	13.7%
Dec	42.0%	51.7%	0.0%	9.3%	5.8%	35.0%	2.5%	16.8%	6.4%	43.1%	33.4%	47.1%
Jan	9.7%	61.4%	0.0%	9.3%	6.0%	41.0%	15.1%	32.0%	13.5%	56.6%	9.1%	56.2%
Feb	24.1%	85.4%	0.0%	9.3%	10.2%	51.2%	23.9%	55.9%	9.9%	66.5%	21.1%	77.3%
March	2.2%	87.7%	0.0%	9.3%	6.6%	57.8%	7.9%	63.8%	11.0%	77.5%	3.3%	80.6%
April	2.6%	90.3%	90.7%	100.1%	14.2%	72.0%	6.5%	70.3%	9.4%	86.9%	5.8%	86.4%
May												
June												

## PERCENT OF REVENUES RECEIVED APRIL



**Mehlville School District**  
**Budget Review of FY24 Expenses**  
**April 2025**

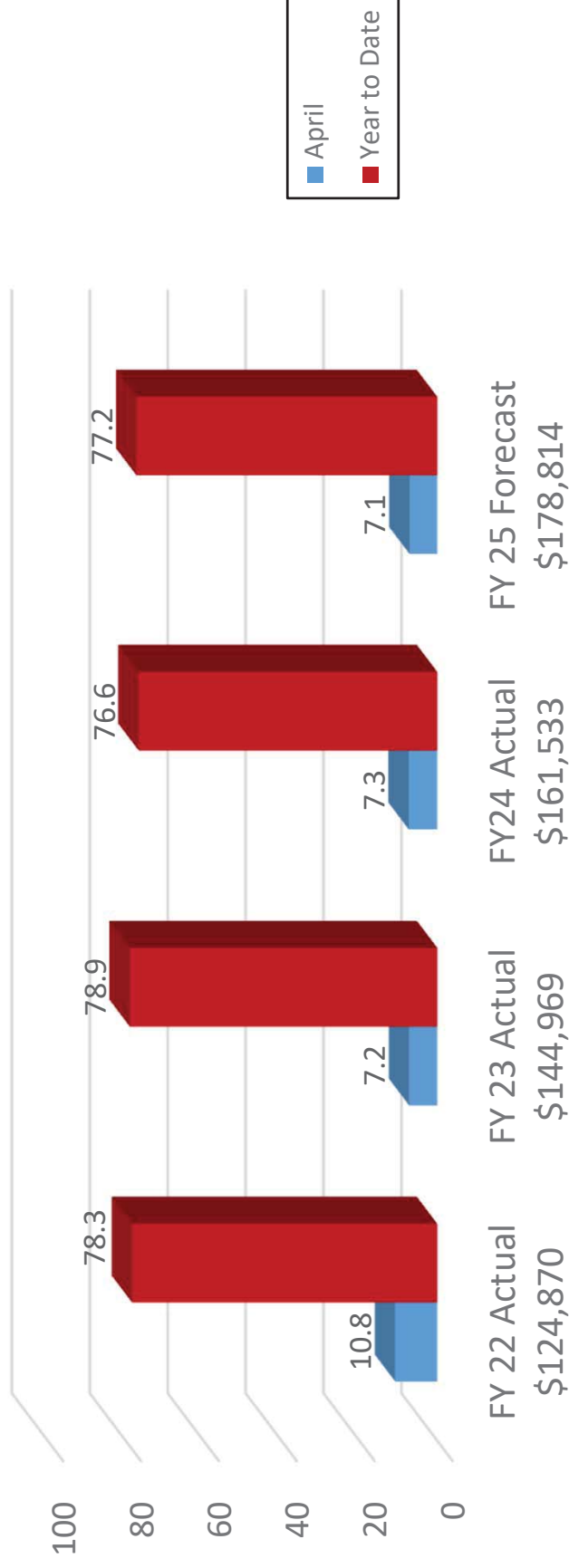
Exp By  
OBJECT

Expenses (000's)	FY25				FY24		
	Orig Budget Full Year	May Forecast	Actual YTD	% of Adj Bud	Full Year	Actual YTD	% of Full Year
Certified Salaries	\$ 67,725	\$ 67,428	\$ 49,647	74%	\$ 65,926	\$ 48,774	74%
Non-Certified Salaries	22,800	23,175	19,293	83%	21,713	18,141	84%
Total Salaries	90,525	90,603	68,940	76%	87,639	66,915	76%
Teacher Retirement	10,685	10,650	7,810	73%	10,364	7,633	74%
Non-Teacher Retirement	1,775	1,800	1,493	83%	1,680	1,400	83%
Social Security	1,540	1,555	1,288	83%	1,464	1,216	83%
Medicare	1,270	1,275	972	76%	1,231	940	76%
Medical-Dental Etc	13,310	12,900	9,580	74%	13,123	8,927	68%
Work Comp/Unemploy	745	806	806	100%	634	634	100%
Total Benefits	29,325	28,986	21,949	76%	28,496	20,750	73%
Tuition	453	543	420	77%	350	270	77%
Professional Services	1,278	1,259	1,080	86%	1,446	1,169	81%
Audit	19	21	21	100%	19	20	105%
Technical Services	731	769	677	88%	647	626	97%
Legal Services	60	40	28	70%	40	37	93%
Property Services	2,251	2,328	1,964	84%	2,276	1,903	84%
Contracted Trans	680	725	634	87%	515	371	72%
Professional Meetings	804	1,338	1,098	82%	691	507	73%
Property Insurance	700	966	966	100%	666	666	100%
Liability Insurance	572	782	781	100%	544	545	100%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,097	1,075	911	85%	1,052	855	81%
Total Purchased Services	8,645	9,846	8,580	87%	8,246	6,969	85%
General Supplies	2,739	2,838	2,409	85%	2,535	2,164	85%
One - to- One	1,072	1,644	1,052	64%	880	880	100%
Regular Textbooks	1,513	1,513	1,478	98%	1,115	264	24%
Library Books	110	107	72	67%	105	81	77%
Periodicals	48	48	47	98%	40	40	100%
Food Supplies	2,250	2,448	1,772	72%	2,191	1,792	82%
Energy	2,993	2,269	1,773	78%	2,624	2,237	85%
Other	3,232	3,311	2,341	71%	2,885	2,207	76%
Total Supplies	13,957	14,178	10,944	77%	12,375	9,665	78%
Building	26,500	29,500	21,401	73%	19,380	14,168	73%
Site Improvement	-	-	402	0%	896	847	95%
Equip- General	1,261	1,330	1,487	112%	1,068	1,012	95%
Equip- Instructional	84	56	40	71%	195	136	70%
Vehicles	260	345	344	100%	127	118	93%
School Buses	840	840	840	100%	604	604	100%
Total Capital	28,945	32,071	24,514	76%	22,270	16,885	76%
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	\$ 178,814	\$ 138,057	77%	\$ 161,533	\$ 123,691	77%

**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%	13.4%	13.4%	21.7%	21.7%	19.5%	19.5%	0.0%	0.0%	7.3%	7.3%
August	8.1%	10.2%	5.5%	7.2%	6.1%	19.5%	6.6%	28.4%	10.9%	30.4%	0.0%	0.0%	7.8%	15.1%
Sept	8.0%	18.2%	8.2%	15.4%	6.6%	26.2%	7.6%	36.0%	8.8%	39.2%	0.0%	0.0%	7.9%	23.1%
Oct	7.9%	26.1%	7.7%	23.1%	8.5%	34.7%	8.7%	44.7%	3.0%	42.3%	36.2%	36.2%	7.6%	30.6%
Nov	7.6%	33.7%	7.6%	30.7%	6.4%	41.1%	5.2%	49.9%	4.1%	46.3%	0.0%	36.2%	6.6%	37.2%
Dec	7.7%	41.4%	10.5%	41.2%	22.1%	63.2%	6.3%	56.2%	6.0%	52.3%	0.0%	36.2%	8.4%	45.6%
Jan	11.6%	53.1%	10.0%	51.2%	5.3%	68.5%	3.5%	59.7%	6.9%	59.2%	0.0%	36.2%	9.3%	55.0%
Feb	7.6%	60.7%	8.1%	59.3%	4.8%	73.3%	4.9%	64.6%	6.5%	65.7%	0.0%	36.2%	7.0%	62.0%
March	7.6%	68.3%	8.2%	67.5%	6.3%	79.6%	7.5%	72.1%	5.1%	70.8%	63.8%	100.0%	8.2%	70.1%
April	7.8%	76.1%	8.2%	75.7%	7.5%	87.1%	5.1%	77.2%	5.7%	76.4%	0.0%	100.0%	7.1%	77.2%
May														
June														

## PERCENT OF EXPENSES INCURRED APRIL



\*\*\*Amounts in Thousands