

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Adopted Budget
FY2026

Adopted Budget

Actual Beginning Cash - see Note 1

Note: The objective of this schedule is to show the FY26 beginning year adopted budget to compare to the ending year FY26 adjusted budget.

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Fund Balances 6-30-25	\$ 43,107,192	\$ 4,643,303	\$ 31,283,363	\$ 3,018,138	\$ 82,051,997
Revenue	143,300,000	7,297,000	19,015,000	3,237,000	\$ 172,849,000
Expenditures	141,217,000	7,625,000	32,085,000	3,078,000	\$ 184,005,000
Transfers	(2,083,000)	8,000	2,075,000	-	\$ -
Net Gain (Loss)	-	(320,000)	(10,995,000)	159,000	\$ (11,156,000)
Fund Balances 6-30-26	\$ 43,107,192	\$ 4,323,303	\$ 20,288,363	\$ 3,177,138	\$ 70,895,997

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Fund Balances 6-30-25	\$ 40,803,539	\$ 2,303,653	\$ 43,107,192	Operating	\$ -
Revenue	51,481,000	91,819,000	143,300,000	Non-Operating	(11,156,000)
Expenditures	49,317,000	91,900,000	141,217,000	Total	(11,156,000)
Transfers	(2,083,000)		(2,083,000)		
Net Gain (Loss)	81,000	(81,000)	-		
Fund Balances 6-30-26	\$ 40,884,539	\$ 2,222,653	\$ 43,107,192		

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Fund Balances 6-30-25	\$ 2,978,156	\$ 1,391,526	\$ 273,621	\$ 4,643,303
Revenue	5,551,000	1,171,000	575,000	7,297,000
Expenditures	5,925,000	1,125,000	575,000	7,625,000
Transfers	8,000			8,000
Net Gain (Loss)	(366,000)	46,000	-	(320,000)
Fund Balances 6-30-26	\$ 2,612,156	\$ 1,437,526	\$ 273,621	\$ 4,323,303

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Fund Balances 6-30-25	\$ -	\$ 3,018,138	\$ 3,018,138
Revenue	-	3,237,000	3,237,000
Expenditures	-	3,078,000	3,078,000
Transfers	-		-
Net Gain (Loss)	-	159,000	159,000
Fund Balances 6-30-26	\$ -	\$ 3,177,138	\$ 3,177,138

Cash reserve % of annual exp	June	Budget-Note 1	November	Net Gain/(Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	30.5%			\$ (11,156)	\$ -
6/30/25 Cash Reserve %	31.9%	Actual	11.3%	\$ (9,934)	\$ (1,019)
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

Note 1> Actual FY26 beginning cash for operating funds is \$43.1M, up \$.1M from the \$43.0M adopted budget.

Adopted budget cash reserve % based on actual beginning cash is 30.5%, the same as the original adopted budget.

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,236,510
Excess of Min Required Balance	\$ 38,870,682



Finance Dashboard

District	Enrollment FY24
1 Rockwood	19,425
2 Parkway	16,602
3 Hazelwood	15,667
4 Mehlvile	9,873
5 Ferguson-Florissant	9,051
6 Lindbergh	7,121
7 Ritenour	6,311
8 Pattonville	5,945
9 Kirkwood	5,794
10 Riverview Gardens	4,938
11 Ladue	4,252
12 Webster Groves	4,172
13 Normandy	2,716
14 University City	2,563
15 Afton	2,431
16 Clayton	2,427
17 Jennings	2,191
18 Bayless	1,764
19 Maplewood	1,396
20 Hancock Place	1,147
21 Valley Park	729
22 Brentwood	714

District	Assessed Value per Student FY24
1 Clayton	\$ 620,835
2 Brentwood	\$ 613,306
3 Ladue	\$ 525,310
4 Parkway	\$ 384,889
5 University City	\$ 356,448
6 Kirkwood	\$ 352,559
7 Valley Park	\$ 352,324
8 Maplewood	\$ 324,129
9 Pattonville	\$ 317,560
10 Webster Groves	\$ 286,592
11 Rockwood	\$ 277,279
12 Lindbergh	\$ 271,350
13 Mehlvile	\$ 264,163
14 Afton	\$ 252,394
15 Hancock Place	\$ 182,530
16 Hazelwood	\$ 162,669
17 Ferguson-Florissant	\$ 154,571
18 Normandy	\$ 151,566
19 Bayless	\$ 139,853
20 Ritenour	\$ 135,754
21 Jennings	\$ 67,021
22 Riverview Gardens	\$ 65,670

Represents community economic strength

District	Blended Tax Rate for Fall 2024
1 Riverview Gardens	5.9459
2 Hazelwood	5.7053
3 Jennings	5.3754
4 Maplewood	5.2169
5 Normandy	5.1900
6 Hancock Place	4.9400
7 Afton	4.9284
8 Ferguson-Florissant	4.7035
9 Valley Park	4.6710
10 Ritenour	4.6605
11 Pattonville	4.5743
12 Brentwood	4.5079
13 University City	4.3772
14 Webster Groves	4.2772
15 Clayton	4.2558
16 Bayless	4.0969
17 Mehlvile	4.0070
18 Kirkwood	3.9098
19 Rockwood	3.8826
20 Parkway	3.8673
21 Lindbergh	3.8445
22 Ladue	3.7142

Represents community funding

District	Cash Reserve % FY24
1 Hancock Place	71.98
2 Brentwood	71.54
3 Jennings	70.69
4 Clayton	63.98
5 Webster Groves	56.60
6 Afton	55.71
7 Kirkwood	54.82
8 Ladue	53.87
9 Parkway	53.37
10 Valley Park	50.57
11 Pattonville	41.12
12 Maplewood	38.73
13 Rockwood	38.32
14 Bayless	38.04
15 Riverview Gardens	36.77
16 Normandy	35.82
17 Ritenour	35.78
18 Mehlvile	32.27
19 Hazelwood	31.12
20 University City	24.80
21 Lindbergh	17.53
22 Ferguson-Florissant	12.48

Represents June 30th cash reserves.
% includes food service funds while financial statements exclude them.

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

District	Operating Expense per Student FY24
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 Mehlvile	13,852
20 Ritenour	13,537
21 Lindbergh	13,051
22 Bayless	12,615

Represents student education investment

District	Capital Expense per Student FY24
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 Mehlvile	\$ 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.

District	Outstanding Debt per Student FY24
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 Mehlvile	\$ 3,246

Represents investment in infrastructure.

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

	(000's) Total Revenue	(000's) Operating Gain(Loss)	November Cash Reserve %	June Cash Reserve %	New Buses Bought	(000's) HVAC Capital Costs	(000's) Roof Capital Costs	(000's) Food Service Capital Costs	Props Passed	Prop Details
FY25	\$ 167,630	\$ (1,019)	11.3%	31.9%	6	\$ 12,390	\$ 718	\$ 726		
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.
									Prop A	4 cents passed 4/5/; roof & HVAC funding; FY17 revenue is \$664K.
FY15	105,630	(1,613)	2.9%	21.3%	5	10	-	118		
FY14	105,481	671	5.0%	23.7%	1	-	-	28		
Total	\$ 1,571,468	\$ 22,799			62	\$ 29,526	\$ 9,090	\$ 3,167		
Avg	\$ 130,956	\$ 1,900			5.2	\$ 2,461	\$ 758	\$ 264		

Recurring Annual Capital Costs

	Tax Cents	000's	Description
	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	\$ 2,325	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	\$ 1,428	Total levy to determine for future use
	\$ 252.3		FY25 estimated revenue per 1 cent tax levy
Note 2	\$ 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 Proposed HVAC Replacement Timeline and Funding

		Note 1	Note 2	Note 3	
		HVAC Reserve			
<u>Fiscal Yr</u>		<u>Funding Plan</u> (000's)	<u>Summer Replaced</u>	<u>Project Cost Est.</u> (000's)	<u>Locations for HVAC Replacement</u>
FY23	Actual	\$ 9,400	(amount is the actual HVAC reserve balance at the end of FY23)		
FY24	Actual	11,100		3,669	actual
FY25	Actual	13,000	2024	11,812	Bernard, OES, Point, Wohlwend, Pool
FY26	Estimate	3,500	2025	15,110	OHS, OMS, WMS, Blades, Trautwein, Rogers' chillers, John Cary boilers
FY27	Estimate	547	2026	6,956	MHS, Beasley, Bierbaum
Total		<u>\$ 37,547</u>		<u>\$ 37,547</u>	

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

Note 1> Through FY25, \$33.5M has been placed into HVAC reserves. FY26 budget funds an additional \$3.5M. Total cost for planned HVAC replacements is about \$37M, but can change once actual costs are known. After FY26, over 80% of total costs should be completed.

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. This excludes \$578K paid from Prop R and Prop A funds.

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 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	
2025 Prop A				0.0315		0.0315	Permanent + Prop A 3.6857
2025 Final	0.8709	2.0000	-	0.6633	0.1200	3.6542	
2025 July	1.1644	1.7600	-	0.6098	0.1200	3.6542	
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	Residential	Agriculture	Commercial	Pers Property	Blended (+DS)	Assessed Valuation	AV % Inc(Dec)	Form A, line 52 Rollback	Form C, Line 12 Debt Service
2025 Prop A	0.0300	0.0360	0.0380	0.0400	0.0315				
2025 Final	3.4406	4.2219	3.7144	4.7761	3.6542	\$ 2,931,769,030	12.7%	See Note	0.1200
2025 July	3.4406	4.2219	3.7144	4.7761	3.6542	\$ 2,931,769,030	12.7%		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

BUDGET MESSAGE FY26 - 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. **FY26 operating net gain is zero** compared to \$1.1M forecast net loss in FY25 (see Cash Flow section, page 1, **note #2**). Break-even was achieved by reallocating \$2.2M Capital Fund revenue to operating funds, otherwise a \$2.2M operating loss would occur.
2. **FY26 cash reserve %**. The budget is 30.5% which is healthy. Having **sufficient cash avoids the need to borrow funds** when cash is the lowest in November, and it enables **flexibility to avoid immediate budget cuts when government funding changes suddenly**.
3. **Finance dashboard benchmarking** (see Cash Flow section, page 5) is DESE data for all 22 county school districts in key categories. Mehlville **ranks 17th in tax rate, 19th in operating expense** (daily operations), and **22nd in debt** (capital projects for infrastructure).
4. **Formula/classroom trust revenue**. See Revenue section, page 1, **note #3**. Revenue can **potentially be unfavorable by up to \$3.3M or favorable by up to \$4M**. Since both FY25 and FY26 revenue are based on estimated FY25 WADA, the actual FY25 WADA effectively results in a **“double” variance in FY26** with a FY25 true-up adjustment and a FY26 budget adjustment. The **budget is conservatively based** on 91.50% attendance (5-year average is 91.76%; FY24 was 91.98%).
5. **Tax collections are budgeted at 96.72%** (see Revenue section, page 1, note #2) compared to 97.13% historically and 96.26% for FY24 due to unusually high AV (FY25 is not final). **Variances will be \$425K favorable if collections normalize at 97.13%, or \$475K unfavorable if collections stay at the FY24 rate.**
6. **Prop A renewal**. After FY26, about \$.8M annual **Prop A revenue will end if it is not renewed**. Prop A is about 3.26 cents and is currently restricted to use for roofing and HVAC.
7. **Residential property tax freeze** begins FY26 (tax year 2025). **There is not sufficient data to estimate the revenue decrease, so residential AV growth was conservatively budgeted at 0%**. Residential AV is over 70% of total AV, so it is a significant portion of total AV. **Any residential growth in AV will result in a positive variance.**
8. **Local tax benchmarks**. The estimated FY26 blended tax rate is \$4.0094, CPI is 2.9%, collections are 96.72%, 1 cent of tax levy is about \$253K revenue, calendar 2025 is a reassessment year, and 2025 voluntary rollbacks can be reversed in 2026.
9. **Federal funding**. Title revenue is uncertain as of the budget period. Normal funding will be budgeted for revenues and expenses, then adjusted during FY26 as needed.
10. **Health insurance** cost increases \$1.5M due to a **13.0%** rate increase January **2025** and a **budgeted increase of 10.0%** for January **2026** (see Expense section, page 6).
11. **Capital Fund tax levy/interest revenue is \$19.0M for FY26**, down \$2.2M from **\$21.2M FY25 forecast**, but still significantly above **\$9.4M in FY23** (see Cash Flow section, page 1, **note #2**). The Capital Fund is divided among **5 buckets** (see Capital section, page 2). Capital Fund revenue allocates over **\$14M to the regular #410 bucket, \$.8M to Prop A, and \$3.5M to HVAC Reserve**. Over \$16M is available for unfunded Prop S projects per the note on Capital section, page 2. **See a list of over \$40M unfunded Prop S projects waiting to be tackled** on page 4 of the Capital section.

12. **Recurring capital infrastructure.** Capital expenses include non-recurring projects and recurring, predictable infrastructure. **Annual recurring infrastructure capital costs are estimated at about \$850K for roofing, \$700K for buses, \$325K for asphalt, and \$450K for IT equipment. These items total \$2,325K per year on average, which is equivalent to 9.2 cents of tax levy, or \$253K revenue per one cent (see Capital section, page 3).** These costs do not include HVAC costs. These recurring costs are documented on page 3 of the monthly financial statements in FY25. One proposal presented to the Board renews Prop A with a no tax increase for **5.66 cents which would cover over 60% of average annual estimated recurring capital infrastructure costs.**
13. **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 FY26 for principal and interest. The additional estimated **2.4 cents could be used to prepay principal and reduce \$281K interest expense.** Similar action was taken in FY25. After FY26, the debt service portion used for **principal prepayments** (currently estimated at **2.4 cents**) could be used in conjunction with the **Prop A renewal** (currently **3.26 cents**) for a **no-tax increase** (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 cover annual funding needed for about 60% of recurring capital infrastructure for buses, roofing, asphalt, and IT equipment.**
14. **Prop S** bond proceeds of \$37.7M were received FY21. Remaining Prop S projects cost about \$3.5M for FY26, and over \$1M of Prop S funds should remain for unscheduled projects. Through FY25, arbitrage liability is about \$1.3M which must be paid to IRS eventually.

**Cash Flow Summary
Mehlville School District
August 31, 2025**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance JUL 31	\$ 43,413,238	\$ 4,561,242	26,464,134	\$ 3,057,894	\$ 77,496,509
Revenue	4,107,499	350,578	\$ 219,719	16,963	4,694,759
Expenditures	12,222,144	326,044	\$ 4,710,414	448,500	17,707,102
Transfers	-	(293,260)	\$ 293,260	-	-
Net Fund Bal AUG 31	\$ 35,298,593	\$ 4,292,516	\$ 22,266,699	\$ 2,626,357	\$ 64,484,166
Short Term Borrowing					
(2) Arbitrage Interest			(1,330,107)	\$ -	\$ 1,330,107
(1) Investments	(34,000,000)	\$ (3,000,000)	\$ (9,190,586)		\$ (46,190,586)
Escrow Deposits				\$ -	\$ -
Cash Balance AUG 31	\$ 1,298,593	\$ 1,292,516	\$ 11,746,006	\$ 2,626,357	\$ 19,623,687

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance JUL 31	\$ 38,750,798	\$ 4,662,440	\$ 2,896,697	\$ 1,449,791	\$ 214,754
Revenue	\$ 1,199,200	\$ 2,908,299	\$ 264,781	\$ 36,117	\$ 49,680
Expenditures	\$ 5,629,453	\$ 6,592,691	\$ 204,027	\$ 37,954	\$ 84,063
Transfers			\$ (293,260)		
Fund Balance AUG 31	\$ 34,320,545	\$ 978,048	\$ 2,664,191	\$ 1,447,954	\$ 180,371
Investments	(34,000,000)		\$ (2,000,000)	\$ (1,000,000)	
Cash Balance AUG 31	\$ 320,545	\$ 978,048	\$ 664,191	\$ 447,954	\$ 180,371

	Restricted Debt		FY2026 Full Year		
	COP #450	Debt #300		Budget	Adj Budget
Fund Balance JUL 31	\$ -	\$ 3,057,894	Revenue	\$ 172,849	\$ 172,849
Revenue	\$ -	\$ 16,963	Expense	(184,005)	(184,005)
Expenditures	\$ -	\$ 448,500	Fund Inc(Dec)	\$ (11,156)	\$ (11,156)
Transfers					
Fund Balance AUG 31	\$ -	\$ 2,626,357		Budget	Adj Budget
Investments		\$ (2,000,000)	Operating	\$ -	\$ -
Escrow Deposits			Non-operating	(11,156)	(11,156)
Other Deposits			Total	\$ (11,156)	\$ (11,156)
Cash Balance AUG 31	\$ -	\$ 626,357			
			Fund Balance	Budget	Adj Budget
			6/30/2025	\$ 82,052	\$ 82,052
			Cash Inc(Dec)	(11,156)	(11,156)
			6/30/2026	\$ 70,896	\$ 70,896

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)
FY26

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	43,107	43,413	-	-	-	-	-	-	-	-	-	-	-
Revenue	5,162	4,107	-	-	-	-	-	-	-	-	-	-	9,269
Expense	(4,856)	(12,222)	-	-	-	-	-	-	-	-	-	-	(17,078)
Difference	306	(8,115)	-	-	-	-	-	-	-	-	-	-	(7,809)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	43,413	35,299	-	-	-	-	-	-	-	-	-	-	-
Annual Exp	141,217	141,217	-	-	-	-	-	-	-	-	-	-	-
Cash Res %	30.7%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-

Note: Annual expense represents current year adjusted budget/full year actual expense for these funds.

Food Service #500

Beg Bal	2,978	2,897	-	-	-	-	-	-	-	-	-	-	-
Revenue	36	265	-	-	-	-	-	-	-	-	-	-	301
Expense	(72)	(204)	-	-	-	-	-	-	-	-	-	-	(276)
Difference	(36)	61	-	-	-	-	-	-	-	-	-	-	25
Transfer	(46)	(293)	-	-	-	-	-	-	-	-	-	-	-
End Bal	2,897	2,664	-	-	-	-	-	-	-	-	-	-	-

Activity #600/Athletic #700

Beg Bal	1,665	1,665	-	-	-	-	-	-	-	-	-	-	-
Revenue	80	86	-	-	-	-	-	-	-	-	-	-	166
Expense	(80)	(122)	-	-	-	-	-	-	-	-	-	-	(202)
Difference	(1)	(36)	-	-	-	-	-	-	-	-	-	-	(37)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,665	1,628	-	-	-	-	-	-	-	-	-	-	-

Capital #410

Beg Bal	31,283	26,464	-	-	-	-	-	-	-	-	-	-	-
Revenue	274	220	-	-	-	-	-	-	-	-	-	-	494
Expense	(5,139)	(4,710)	-	-	-	-	-	-	-	-	-	-	(9,849)
Difference	(4,865)	(4,491)	-	-	-	-	-	-	-	-	-	-	(9,356)
Transfer	46	293	-	-	-	-	-	-	-	-	-	-	-
End Bal	26,464	22,267	-	-	-	-	-	-	-	-	-	-	-

Non-Debt sub-total

Beg Bal	79,034	74,439	-	-	-	-	-	-	-	-	-	-	-
Revenue	5,552	4,678	-	-	-	-	-	-	-	-	-	-	10,230
Expense	(10,147)	(17,259)	-	-	-	-	-	-	-	-	-	-	(27,406)
Difference	(4,595)	(12,581)	-	-	-	-	-	-	-	-	-	-	(17,176)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	74,439	61,858	-	-	-	-	-	-	-	-	-	-	-

COP #450/G.O. #300

Beg Bal	3,018	3,058	-	-	-	-	-	-	-	-	-	-	-
Revenue	40	17	-	-	-	-	-	-	-	-	-	-	57
Expense	-	(449)	-	-	-	-	-	-	-	-	-	-	(449)
Difference	40	(432)	-	-	-	-	-	-	-	-	-	-	(392)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	3,058	2,626	-	-	-	-	-	-	-	-	-	-	-

Grand Total

Beg Bal	82,052	77,497	-	-	-	-	-	-	-	-	-	-	-
Revenue	5,592	4,695	-	-	-	-	-	-	-	-	-	-	10,286
Expense	(10,147)	(17,707)	-	-	-	-	-	-	-	-	-	-	(27,854)
Difference	(4,555)	(13,012)	-	-	-	-	-	-	-	-	-	-	(17,568)
End Bal	77,497	64,484	-	-	-	-	-	-	-	-	-	-	-

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	55,177	43,024	
Revenue	3,885	3,676	3,579	3,523	4,389	44,901	12,039	28,925	4,501	8,337	12,353	5,797	135,906
Expense	(6,656)	(10,294)	(10,750)	(10,526)	(9,721)	(12,564)	(13,799)	(9,918)	(10,174)	(10,221)	(24,839)	(5,714)	(135,175)
Difference	(2,771)	(6,618)	(7,170)	(7,003)	(5,332)	32,337	(1,760)	19,007	(5,673)	(1,884)	(12,485)	83	731
Transfer	-	-	-	-	-	-	(1,750)	(333)	-	-	333	-	
End Bal	41,355	34,737	27,567	20,564	15,232	47,569	44,059	62,733	57,061	55,177	43,024	43,107	
Annual Exp	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	
Cash Res %	30.4%	25.6%	20.3%	15.1%	11.2%	35.0%	32.4%	46.2%	42.0%	40.6%	31.7%	31.7%	

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	3,331	3,316	
Revenue	39	256	473	662	377	288	835	472	492	508	894	256	5,552
Expense	(68)	(211)	(400)	(759)	(568)	(489)	(589)	(382)	(633)	(504)	(575)	(248)	(5,426)
Difference	(29)	45	73	(97)	(190)	(200)	247	89	(141)	4	319	8	126
Transfer	(59)	(226)	(57)	(1)	-	(13)	(25)	333	-	-	(333)	(346)	
End Bal	3,491	3,309	3,325	3,227	3,037	2,824	3,046	3,468	3,327	3,331	3,316	2,978	

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	1,767	1,795	
Revenue	50	98	197	267	130	72	58	82	145	201	245	115	1,659
Expense	(119)	44	(222)	(132)	(144)	(93)	(87)	(137)	(145)	(152)	(217)	(246)	(1,651)
Difference	(70)	142	(26)	134	(14)	(20)	(30)	(56)	0	49	28	(130)	8
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,587	1,729	1,703	1,837	1,824	1,803	1,774	1,718	1,718	1,767	1,795	1,665	

Capital #410

Beg Bal	39,723	33,803	30,792	28,282	27,563	26,596	34,048	35,677	38,879	37,632	36,455	34,565	
Revenue	264	262	266	256	343	9,353	2,071	5,280	380	641	1,692	459	21,267
Expense	(6,242)	(3,498)	(2,833)	(977)	(1,309)	(1,914)	(2,217)	(2,078)	(1,627)	(1,818)	(3,582)	(4,086)	(32,182)
Difference	(5,978)	(3,237)	(2,567)	(721)	(967)	7,439	(146)	3,201	(1,247)	(1,177)	(1,891)	(3,627)	(10,916)
Transfer	59	226	57	1	-	13	1,775	-	-	-	-	346	
End Bal	33,803	30,792	28,282	27,563	26,596	34,048	35,677	38,879	37,632	36,455	34,565	31,283	

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	96,730	82,701	
Revenue	4,238	4,292	4,515	4,708	5,239	54,615	15,002	34,758	5,519	9,687	15,183	6,627	164,384
Expense	(13,086)	(13,960)	(14,205)	(12,393)	(11,742)	(15,059)	(16,691)	(12,516)	(12,579)	(12,696)	(29,213)	(10,294)	(174,434)
Difference	(8,848)	(9,668)	(9,690)	(7,686)	(6,503)	39,556	(1,689)	22,243	(7,061)	(3,008)	(14,029)	(3,667)	(10,050)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	80,236	70,568	60,877	53,192	46,689	86,245	84,556	106,798	99,738	96,730	82,701	79,034	

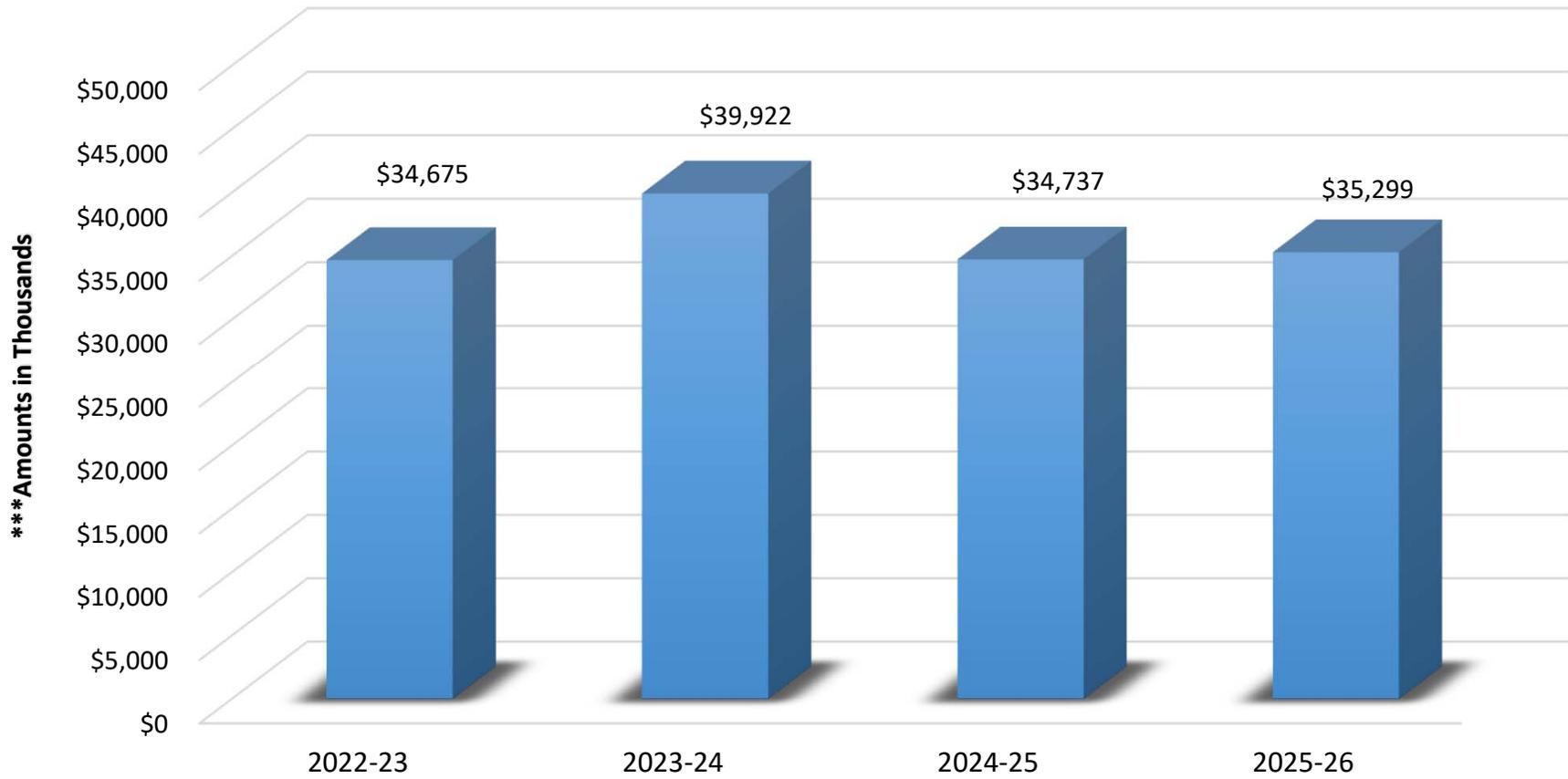
COP #450/G.O. #300

Beg Bal	2,902	2,936	2,953	2,967	1,842	1,870	3,441	3,782	4,629	2,661	2,760	3,000	
Revenue	34	16	14	8	28	1,570	341	847	28	99	240	18	3,245
Expense	-	-	-	(1,133)	-	-	-	-	(1,996)	-	-	-	(3,129)
Difference	34	16	14	(1,125)	28	1,570	341	847	(1,968)	99	240	18	116
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	2,936	2,953	2,967	1,842	1,870	3,441	3,782	4,629	2,661	2,760	3,000	3,018	

Grand Total

Beg Bal	91,986	83,172	73,520	63,844	55,034	48,559	89,686	88,338	111,428	102,399	99,490	85,701	
Revenue	4,272	4,308	4,529	4,716	5,267	56,185	15,344	35,606	5,547	9,786	15,423	6,645	167,630
Expense	(13,086)	(13,960)	(14,205)	(13,526)	(11,742)	(15,059)	(16,691)	(12,516)	(14,576)	(12,696)	(29,213)	(10,294)	(177,564)
Difference	(8,814)	(9,652)	(9,676)	(8,810)	(6,475)	41,126	(1,348)	23,090	(9,029)	(2,909)	(13,789)	(3,649)	(9,934)
End Bal	83,172	73,520	63,844	55,034	48,559	89,686	88,338	111,428	102,399	99,490	85,701	82,052	

OPERATING FUND BALANCE AS OF AUGUST



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

Mehville School District
Budget Review of FY26 Revenues
August 2025

REVENUES (000's)	FY26				FY25		
	Orig Budget	Adj Budget	Actual	% of	Actual	Actual	% of
	<u>Full Year</u>	<u>Full Year</u>	<u>YTD</u>	<u>Adj Bud</u>	<u>Full Year</u>	<u>YTD</u>	<u>Full Year</u>
Current Taxes	\$ 101,642	\$ 101,642	\$ -	0%	\$ 100,958	\$ -	0%
Delinquent Taxes	1,560	1,560	890	57%	1,718	465	27%
Prop C Sales Tax	14,584	14,584	2,436	17%	14,451	3,156	22%
Fin Inst Taxes	100	100	-	0%	80	-	0%
M & M Surtax	2,000	2,000	(3)	0%	2,026	(4)	0%
Earnings on Invest.	2,300	2,300	511	22%	3,344	634	19%
Food Service-Program	2,815	2,815	226	8%	2,617	214	8%
Food Service-Non-Pro	500	500	34	7%	444	30	7%
Student Activities	1,800	1,800	229	13%	1,785	219	12%
Community Service	665	665	68	10%	656	53	8%
VICC	550	550	-	0%	889	-	0%
Other	250	250	104	42%	269	85	32%
Total Local	128,766	128,766	\$ 4,495	3%	\$ 129,237	\$ 4,852	4%
Fines etc	161	161	\$ 92	57%	\$ 161	\$ 161	100%
State Assessed Util	1,850	1,850	-	0%	1,705	-	0%
Total County	2,011	2,011	\$ 92	5%	\$ 1,866	\$ 161	9%
Basic Formula	20,470	20,470	\$ 2,787	14%	\$ 15,340	\$ 1,804	12%
Transportation	3,675	3,675	598	16%	3,586	533	15%
Early Childhood	5,725	5,725	1,044	18%	4,588	-	0%
Classroom Trust	5,045	5,045	671	13%	5,392	923	17%
Educational Screen (PAT)	325	325	-	0%	327	-	0%
Career Education	27	27	-	0%	30	-	0%
Food Service	20	20	-	0%	26	-	0%
Enhancement Sci Grant	-	-	-	0%	-	-	0%
Other	60	60	-	0%	92	-	0%
Total State	35,347	35,347	\$ 5,100	14%	\$ 29,381	\$ 3,260	11%
Medicaid	225	225	87	39%	262	-	0%
Vocational Edu (Perkins)	160	160	-	0%	156	-	0%
Early Childhood	80	80	-	0%	77	2	3%
School Lunch	1,690	1,690	18	1%	1,607	17	1%
School Breakfast	426	426	3	1%	374	3	1%
Title I	1,343	1,343	-	0%	1,320	-	0%
Title III & IV	349	349	95	27%	291	-	0%
Title II	304	304	-	0%	251	-	0%
Other	-	-	-	0%	650	1	0%
Total Federal	4,577	4,577	\$ 203	4%	\$ 4,988	\$ 23	0%
Sale of Property	23	23	\$ 1	4%	\$ 30	\$ 1	3%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	375	375	132	35%	334	27	8%
Trans From Others	1,750	1,750	263	15%	1,794	256	14%
Total Misc	2,148	2,148	\$ 396	18%	\$ 2,158	\$ 284	13%
GRAND TOTAL	\$ 172,849	\$ 172,849	\$ 10,286	6%	\$ 167,630	\$ 8,580	5.1%

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

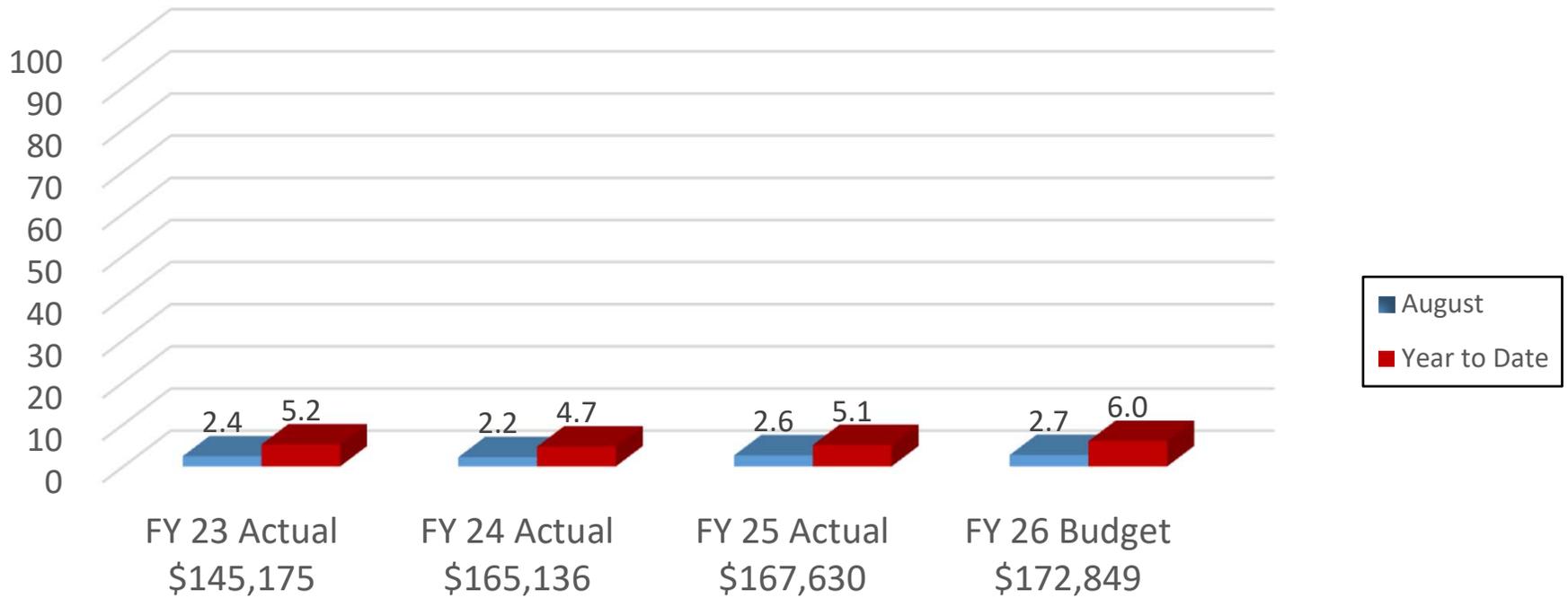
<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.1%	5.1%	9.2%	9.2%	6.4%	6.4%	2.8%	2.8%
August	1.7%	3.3%	0.0%	0.0%	5.8%	10.9%	0.6%	9.8%	10.1%	16.6%	2.4%	5.2%
Sept	1.9%	5.2%	5.7%	5.7%	5.8%	16.7%	10.9%	20.7%	8.6%	25.2%	3.4%	8.5%
Oct	1.9%	7.1%	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>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.8%	1.8%	8.6%	8.6%	5.5%	5.5%	0.4%	0.4%	6.1%	6.1%	2.5%	2.5%
August	2.0%	3.8%	0.0%	8.6%	5.5%	11.1%	0.0%	0.5%	7.0%	13.2%	2.6%	5.1%
Sept	1.8%	5.6%	0.0%	8.6%	6.5%	17.6%	3.8%	4.3%	3.9%	17.1%	2.7%	7.8%
Oct	1.8%	7.3%	0.1%	8.7%	6.7%	24.3%	8.1%	12.4%	3.1%	20.2%	2.8%	10.6%
Nov	2.4%	9.7%	0.0%	8.7%	6.0%	30.4%	2.2%	14.6%	16.1%	36.2%	3.1%	13.8%
Dec	41.9%	51.6%	0.0%	8.7%	6.0%	36.3%	2.6%	17.2%	6.3%	42.6%	33.5%	47.3%
Jan	9.6%	61.2%	0.0%	8.7%	6.2%	42.6%	15.5%	32.7%	13.3%	55.9%	9.2%	56.4%
Feb	24.0%	85.3%	0.0%	8.7%	10.6%	53.1%	24.5%	57.2%	9.8%	65.7%	21.2%	77.7%
March	2.2%	87.5%	0.0%	8.7%	6.9%	60.0%	8.1%	65.4%	10.9%	76.6%	3.3%	81.0%
April	2.6%	90.1%	84.6%	93.2%	14.7%	74.7%	6.6%	72.0%	9.3%	85.8%	5.8%	86.8%
May	8.2%	98.3%	6.5%	99.8%	14.1%	88.9%	7.9%	79.9%	7.7%	93.6%	9.2%	96.0%
June	1.7%	100.0%	0.2%	100.0%	11.1%	100.0%	20.1%	100.0%	6.4%	100.0%	4.0%	100.0%

<u>2025-26</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.7%	1.7%	0.0%	0.0%	8.7%	8.7%	2.5%	2.5%	11.6%	11.6%	3.2%	3.2%
August	1.8%	3.5%	4.6%	4.6%	5.7%	14.4%	1.9%	4.4%	6.8%	18.4%	2.7%	6.0%
Sept												
Oct												
Nov												
Dec												
Jan												
Feb												
March												
April												
May												
June												

PERCENT OF REVENUES RECEIVED AUGUST



***Amounts in Thousands

Mehville School District
Budget Review of FY26 Expenses
August 2025

Exp By
 OBJECT

Expenses (000's)	FY26				FY25		
	Orig Budget	Adj Budget	Actual	% of	Full	Actual	% of
	<u>Full Year</u>	<u>Full Year</u>	<u>YTD</u>	<u>Adj Bud</u>	<u>Year</u>	<u>YTD</u>	<u>Full Year</u>
Certified Salaries	\$ 69,489	\$ 69,489	\$ 6,330	9%	\$ 67,174	\$ 6,054	9%
Non-Certified Salaries	24,125	24,125	3,278	14%	22,934	3,227	14%
Total Salaries	<u>93,614</u>	<u>93,614</u>	<u>9,608</u>	10%	<u>90,108</u>	<u>9,281</u>	10%
Teacher Retirement	11,100	11,100	959	9%	10,620	915	9%
Non-Teacher Retirement	1,900	1,900	238	13%	1,781	234	13%
Social Security	1,625	1,625	212	13%	1,540	208	14%
Medicare	1,325	1,325	137	10%	1,269	132	10%
Medical-Dental Etc	14,375	14,375	814	6%	12,755	591	5%
Work Comp/Unemploy	925	925	2	0%	805	-	0%
Total Benefits	<u>31,250</u>	<u>31,250</u>	<u>2,362</u>	8%	<u>28,770</u>	<u>2,080</u>	7%
Tuition	451	451	(5)	-1%	425	186	44%
Professional Services	1,182	1,182	468	40%	1,231	303	25%
Audit	30	30	-	0%	21	10	48%
Technical Services	824	824	410	50%	734	337	46%
Legal Services	45	45	2	4%	34	3	9%
Property Services	2,647	2,647	578	22%	2,393	540	23%
Contracted Trans	710	710	4	1%	929	109	12%
Professional Meetings	920	920	136	15%	1,283	162	13%
Property Insurance	1,140	1,140	-	0%	966	-	0%
Liability Insurance	922	922	-	0%	782	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,047	1,047	310	30%	1,054	273	26%
Total Purchased Services	<u>9,918</u>	<u>9,918</u>	<u>1,903</u>	19%	<u>9,852</u>	<u>1,923</u>	20%
General Supplies	2,974	2,974	512	17%	2,890	527	18%
One - to - One	678	678	678	100%	1,624	1,052	65%
Regular Textbooks	1,810	1,810	1,465	81%	1,553	1,408	91%
Library Books	110	110	12	11%	97	15	15%
Periodicals	48	48	33	69%	47	1	2%
Food Supplies	2,350	2,350	7	0%	2,158	12	1%
Energy	2,843	2,843	430	15%	2,100	481	23%
Other	3,247	3,247	546	17%	3,053	525	17%
Total Supplies	<u>14,060</u>	<u>14,060</u>	<u>3,683</u>	26%	<u>13,522</u>	<u>4,021</u>	30%
Building	30,000	30,000	9,077	30%	29,014	7,790	27%
Site Improvement	-	-	202	0%	421	298	71%
Equip- General	1,210	1,210	518	43%	1,505	642	43%
Equip- Instructional	31	31	8	26%	58	-	0%
Vehicles	144	144	44	31%	344	171	50%
School Buses	700	700	-	0%	840	840	100%
Total Capital	<u>32,085</u>	<u>32,085</u>	<u>9,849</u>	31%	<u>32,182</u>	<u>9,741</u>	30%
Principal	2,175	2,175	-	0%	2,150	-	0%
Interest	893	893	449	50%	970	-	0%
Other Debt Service	10	10	-	0%	10	-	0%
Total Debt Service	<u>3,078</u>	<u>3,078</u>	<u>449</u>	15%	<u>3,130</u>	<u>-</u>	0%
TOTAL ALL	<u>\$ 184,005</u>	<u>\$ 184,005</u>	<u>\$ 27,854</u>	15%	<u>\$ 177,564</u>	<u>\$ 27,046</u>	15%

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

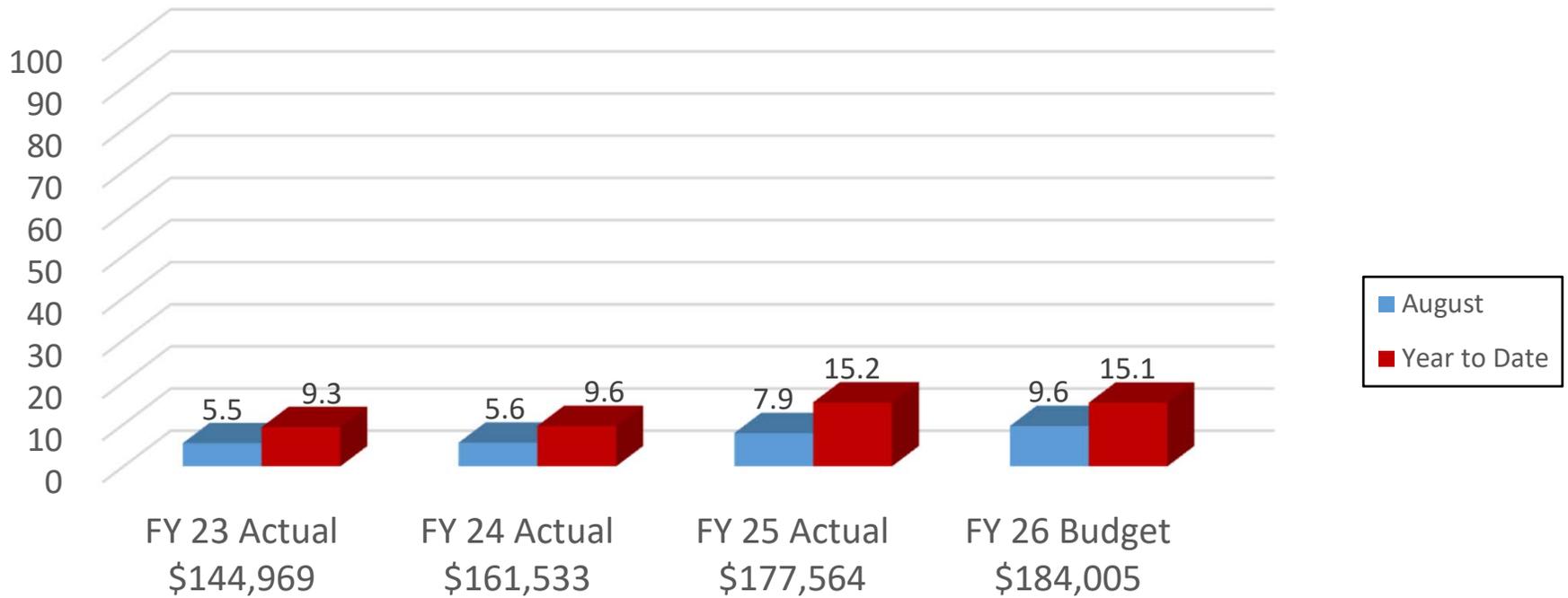
2022-23	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	9.3%	9.3%	2.1%	2.1%	14.3%	14.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.3%	3.9%	5.3%	8.7%	18.0%	12.0%	14.2%	4.5%	18.8%	21.0%	21.0%	5.5%	9.3%
Sept	11.6%	17.9%	9.0%	14.3%	4.2%	22.1%	7.9%	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%

2024-25	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.2%	2.2%	1.7%	1.7%	13.4%	13.4%	22.8%	22.8%	19.4%	19.4%	0.0%	0.0%	7.4%	7.4%
August	8.1%	10.3%	5.5%	7.2%	6.1%	19.5%	6.9%	29.7%	10.9%	30.3%	0.0%	0.0%	7.9%	15.2%
Sept	8.0%	18.3%	8.3%	15.5%	6.6%	26.1%	8.0%	37.7%	8.8%	39.1%	0.0%	0.0%	8.0%	23.2%
Oct	7.9%	26.2%	7.7%	23.3%	8.5%	34.7%	9.1%	46.8%	3.0%	42.1%	36.2%	36.2%	7.6%	30.8%
Nov	7.6%	33.9%	7.6%	30.9%	6.4%	41.0%	5.4%	52.3%	4.1%	46.2%	0.0%	36.2%	6.6%	37.5%
Dec	7.8%	41.7%	10.6%	41.5%	22.1%	63.2%	6.6%	58.9%	5.9%	52.1%	0.0%	36.2%	8.5%	45.9%
Jan	11.7%	53.4%	10.1%	51.6%	5.3%	68.4%	3.7%	62.6%	6.9%	59.0%	0.0%	36.2%	9.4%	55.3%
Feb	7.7%	61.0%	8.2%	59.8%	4.8%	73.3%	5.2%	67.8%	6.5%	65.5%	0.0%	36.2%	7.0%	62.4%
March	7.7%	68.7%	8.2%	68.0%	6.3%	79.6%	7.8%	75.6%	5.1%	70.5%	63.8%	100.0%	8.2%	70.6%
April	7.8%	76.5%	8.3%	76.3%	7.5%	87.1%	5.3%	80.9%	5.6%	76.2%	0.0%	100.0%	7.2%	77.8%
May	18.9%	95.4%	21.7%	98.0%	6.7%	93.8%	12.5%	93.5%	11.1%	87.3%	0.0%	100.0%	16.5%	94.2%
June	4.6%	100.0%	2.0%	100.0%	6.2%	100.0%	6.5%	100.0%	12.7%	100.0%	0.0%	100.0%	5.8%	100.0%

<u>2025-26</u>	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.2%	2.2%	1.7%	1.7%	10.0%	10.0%	10.1%	10.1%	16.0%	16.0%	0.0%	0.0%	5.5%	5.5%
August	8.1%	10.3%	5.8%	7.6%	9.2%	19.2%	16.1%	26.2%	14.7%	30.7%	14.6%	14.6%	9.6%	15.1%
Sept														
Oct														
Nov														
Dec														
Jan														
Feb														
March														
April														
May														
June														

PERCENT OF EXPENSES INCURRED AUGUST



*** Amounts in Thousands