

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

Forecast  
Nov-25

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Fund Balance	\$ 43,107,192	\$ 4,643,303	\$ 31,283,363	\$ 3,018,138	\$ 82,051,997
Revenue	144,265,000	7,630,000	22,230,000	3,564,000	\$ 177,689,000
Expenditures	140,454,000	7,625,000	32,174,000	3,078,000	\$ 183,331,000
Transfers	(3,811,000)	(325,000)	4,136,000	-	\$ -
Net Gain (Loss)	-	(320,000)	(5,808,000)	486,000	\$ (5,642,000)
End Fund Balance	\$ 43,107,192	\$ 4,323,303	\$ 25,475,363	\$ 3,504,138	\$ 76,409,997

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Beg Balance	\$ 40,803,539	\$ 2,303,653	\$ 43,107,192	Operating	\$ -
Revenue	53,681,000	90,584,000	144,265,000	Non-Operating	(5,642,000)
Expenditures	50,002,000	90,452,000	140,454,000	Total	\$ (5,642,000)
Transfers (Note 1)	(3,811,000)		(3,811,000)		
Net Gain (Loss)	(132,000)	132,000	-		
End Fund Balance	\$ 40,671,539	\$ 2,435,653	\$ 43,107,192		

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	\$ 2,978,156	\$ 1,391,526	\$ 273,621	\$ 4,643,303
Revenue	5,884,000	1,171,000	575,000	7,630,000
Expenditures	5,925,000	1,125,000	575,000	7,625,000
Transfers (Note 2)	(325,000)			(325,000)
Net Gain (Loss)	(366,000)	46,000	-	(320,000)
End Fund Balance	\$ 2,612,156	\$ 1,437,526	\$ 273,621	\$ 4,323,303

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	\$ -	\$ 3,018,138	\$ 3,018,138
Revenue	-	3,564,000	3,564,000
Expenditures	-	3,078,000	3,078,000
Transfers	-		-
Net Gain (Loss)	-	486,000	486,000
End Fund Balance	\$ -	\$ 3,504,138	\$ 3,504,138

Cash reserve % of annual expense

	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	30.7%	Forecast		\$ (5,642)	\$ -
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

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,213,620
Excess of Min Required Balance	\$ 38,893,572

**MEHLVILLE SCHOOL DISTRICT**



**Finance Dashboard**

District	Enrollment FY24
1 Rockwood	17,908
2 Parkway	15,203
3 Hazelwood	13,638
4 <b>Mehville</b>	<b>9,045</b>
5 Ferguson-Florissant	7,558
6 Lindbergh	6,651
7 Ritenour	5,482
8 Pattonville	5,444
9 Kirkwood	5,384
10 Riverview Gardens	4,162
11 Webster Groves	3,967
12 Ladue	3,963
13 University City	2,357
14 Normandy	2,291
15 Afton	2,265
16 Clayton	2,125
17 Jennings	1,886
18 Bayless	1,664
19 Maplewood	1,307
20 Hancock Place	1,038
21 Brentwood	675
22 Valley Park	659

Assessed Value per Student FY24	
1 Clayton	\$ 707,313
2 Brentwood	\$ 648,742
3 Ladue	\$ 563,618
4 Parkway	\$ 420,307
5 Valley Park	\$ 389,748
6 University City	\$ 387,601
7 Kirkwood	\$ 379,407
8 Pattonville	\$ 346,784
9 Maplewood	\$ 346,201
10 Webster Groves	\$ 301,402
11 Rockwood	\$ 300,767
12 Lindbergh	\$ 290,525
13 <b>Mehville</b>	<b>\$ 288,345</b>
14 Afton	\$ 270,892
15 Hancock Place	\$ 201,697
16 Hazelwood	\$ 186,877
17 Ferguson-Florissant	\$ 185,105
18 Normandy	\$ 179,683
19 Ritenour	\$ 156,283
20 Bayless	\$ 148,258
21 Riverview Gardens	\$ 77,914
22 Jennings	\$ 77,860

Represents community economic strength

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 <b>Mehville</b>	<b>4.0070</b>
18 Kirkwood	3.9098
19 Rockwood	3.8826
20 Parkway	3.8673
21 Lindbergh	3.8445
22 Ladue	3.7142

Represents community funding

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 <b>Mehville</b>	<b>32.27</b>
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)

Operating Expense per Student FY24	
1 Clayton	\$ 28,669
2 Brentwood	\$ 26,526
3 University City	\$ 22,278
4 Normandy	\$ 21,725
5 Valley Park	\$ 21,158
6 Maplewood	\$ 20,601
7 Riverview Gardens	\$ 20,257
8 Hancock Place	\$ 19,771
9 Pattonville	\$ 19,215
10 Ladue	\$ 17,974
11 Ferguson-Florissant	\$ 19,409
12 Hazelwood	\$ 18,012
13 Kirkwood	\$ 17,552
14 Jennings	\$ 17,350
15 Webster Groves	\$ 16,947
16 Parkway	\$ 16,659
17 Rockwood	\$ 15,862
18 Afton	\$ 15,758
19 Ritenour	\$ 15,583
20 <b>Mehville</b>	<b>\$ 15,120</b>
21 Lindbergh	\$ 13,973
22 Bayless	\$ 13,373

Represents student education investment

Capital Expense per Student FY24	
1 Brentwood	\$ 17,908
2 Ladue	\$ 8,530
3 Kirkwood	\$ 6,982
4 Normandy	\$ 6,835
5 Webster Groves	\$ 6,648
6 Pattonville	\$ 6,583
7 Maplewood	\$ 5,488
8 Hazelwood	\$ 3,727
9 Ritenour	\$ 3,165
10 Lindbergh	\$ 2,662
11 Afton	\$ 2,509
12 <b>Mehville</b>	<b>\$ 2,462</b>
13 Parkway	\$ 2,005
14 Bayless	\$ 1,905
15 Clayton	\$ 1,817
16 Valley Park	\$ 1,688
17 Hancock Place	\$ 1,500
18 Ferguson-Florissant	\$ 1,447
19 Riverview Gardens	\$ 1,060
20 University City	\$ 1,049
21 Rockwood	\$ 865
22 Jennings	\$ 232

Represents investment in infrastructure.

Outstanding Debt per Student FY24	
1 Brentwood	\$ 65,963
2 Ladue	\$ 52,135
3 Valley Park	\$ 43,012
4 Maplewood	\$ 33,963
5 Lindbergh	\$ 26,751
6 Webster Groves	\$ 24,204
7 Hancock Place	\$ 21,320
8 Pattonville	\$ 20,542
9 Parkway	\$ 18,916
10 Hazelwood	\$ 18,840
11 Normandy	\$ 18,403
12 University City	\$ 18,376
13 Clayton	\$ 17,653
14 Kirkwood	\$ 10,995
15 Bayless	\$ 9,146
16 Riverview Gardens	\$ 8,545
17 Ritenour	\$ 8,161
18 Afton	\$ 6,735
19 Ferguson-Florissant	\$ 5,149
20 Rockwood	\$ 4,900
21 Jennings	\$ 4,597
22 <b>Mehville</b>	<b>\$ 3,543</b>

Represents investment in infrastructure.

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## 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.

## Mehville School District Proposed HVAC Replacement Timeline and Funding

		Note 1	Note 2	Note 3	
		HVAC Reserve			
		Funding	Summer	Project	
Fiscal Yr		Plan	Replaced	Cost Est.	Locations for HVAC Replacement
		(000's)	(000's)		
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		\$ 37,547		\$ 37,547	

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

**BY FUND**

TAX YEAR	GENERAL	TEACHERS	COPS	CAPITAL	DEBT SERVICE	TOTAL
2025 Prop A				<b>0.0299</b>		0.0299
2025 Final	<b>1.1826</b>	1.7600	-	0.6890	0.1200	3.6717
2025 July	<b>1.1644</b>	1.7600	-	0.6890	0.1200	3.6542
2025 Budget	<b>1.2567</b>	2.0000	-	0.6890	0.1200	3.9767
2024 Prop A				0.0326		0.0326
2024	<b>1.1911</b>	2.0000	-	0.6633	0.1200	3.9744
2023 Prop A				0.0319		0.0319
2023	<b>0.9988</b>	2.1700	-	0.6473	0.1200	3.9361
2022 Prop A				0.0350		0.0350
2022	<b>1.3519</b>	2.1000	-	0.0715	0.1200	3.6434
2021 Prop A				0.0347		0.0347
2021 **	<b>1.1701</b>	2.1500	-	0.1850	0.1200	3.6251
2020 Prop A				0.0353		0.0353
2020	<b>0.9878</b>	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
2015	1.0500	1.7200	0.1000		0.3400	3.2100
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

Permanent + Prop A <b>3.6717</b>
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\*\* Reassessment year

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

BY PROPERTY CLASS	3.4611	4.2531	3.8736	4.8161	Form C, line 12				Form C, Line 12
Tax Rate Ceiling	3.4341	4.2211	3.8386	4.7761	Plus				
Temporary Ceiling	0.0270	0.0320	0.0350	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	0.0270	0.0320	0.0350	0.0400	0.0299				
2025 Final	3.4341	4.2211	3.8386	4.7761	3.6717	\$ 2,917,341,740	12.1%	<b>See Note</b>	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%	<b>See Note</b>	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

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 17<sup>th</sup> in tax rate, 19<sup>th</sup> in operating expense** (daily operations), and **22<sup>nd</sup> 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  
October 31, 2025**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance SEP 30	\$ 28,644,531	\$ 4,481,639	\$ 19,483,249	\$ 2,634,195	\$ 55,243,615
Revenue	4,240,364	992,224	224,679	8,753	5,466,020
Expenditures	11,497,448	929,573	684,395	-	13,111,416
Transfers	-	-	-	-	-
Net Fund Bal OCT 31	21,387,447	4,544,290	19,023,533	2,642,948	47,598,219
Short Term Borrowing					
(2) Arbitrage Interest			(1,358,871)	-	1,358,871
(1) Investments	(21,000,000)	-	(14,835,434)	-	(35,835,434)
Escrow Deposits				-	-
Cash Balance OCT 31	\$ 387,447	\$ 4,544,290	\$ 2,829,228	\$ 2,642,948	\$ 13,121,656

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance SEP 30	\$ 31,615,321	\$ (2,970,790)	\$ 2,754,462	\$ 1,486,182	\$ 240,995
Revenue	1,441,497	2,798,867	699,770	203,154	89,300
Expenditures	4,665,447	6,832,001	788,756	83,620	57,197
Transfers					
Fund Balance OCT 31	28,391,371	(7,003,924)	2,665,476	1,605,716	273,098
Investments	(21,000,000)				
Cash Balance OCT 31	\$ 7,391,371	\$ (7,003,924)	\$ 2,665,476	\$ 1,605,716	\$ 273,098

	Restricted Debt		FY2026 Full Year		
	COP #450	Debt #300	Budget	Adi Budget	
Fund Balance SEP 30	\$ -	\$ 2,634,195	Revenue \$ 172,849	\$ 172,849	
Revenue	-	8,753	Expense (184,005)	(184,005)	
Expenditures	-	-	Fund Inc(Dec) \$ (11,156)	\$ (11,156)	
Transfers					
Fund Balance OCT 31	-	2,642,948			
Investments			Operating \$ -	\$ -	
Escrow Deposits			Non-operating (11,156)	(11,156)	
Other Deposits			Total \$ (11,156)	\$ (11,156)	
Cash Balance OCT 31	\$ -	\$ 2,642,948			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Adi Budget</u>
			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	35,299	28,645	-	-	-	-	-	-	-	-	
Revenue	5,162	4,107	3,979	4,240	-	-	-	-	-	-	-	-	17,489
Expense	(4,856)	(12,222)	(10,633)	(11,497)	-	-	-	-	-	-	-	-	(39,209)
Difference	306	(8,115)	(6,654)	(7,257)	-	-	-	-	-	-	-	-	(21,720)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	43,413	35,299	28,645	21,387	-	-	-	-	-	-	-	-	
Annual Exp	141,217	141,217	141,217	141,217	-	-	-	-	-	-	-	-	
Cash Res %	30.7%	25.0%	20.3%	15.1%	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	2,664	2,754	-	-	-	-	-	-	-	-	
Revenue	36	265	501	700	-	-	-	-	-	-	-	-	1,502
Expense	(72)	(204)	(401)	(789)	-	-	-	-	-	-	-	-	(1,466)
Difference	(36)	61	101	(89)	-	-	-	-	-	-	-	-	36
Transfer	(46)	(293)	(10)	-	-	-	-	-	-	-	-	-	
End Bal	2,897	2,664	2,754	2,665	-	-	-	-	-	-	-	-	

**Activity #600/Athletic #700**

Beg Bal	1,665	1,665	1,628	1,727	-	-	-	-	-	-	-	-	
Revenue	80	86	194	292	-	-	-	-	-	-	-	-	652
Expense	(80)	(122)	(95)	(141)	-	-	-	-	-	-	-	-	(438)
Difference	(1)	(36)	99	152	-	-	-	-	-	-	-	-	214
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,665	1,628	1,727	1,879	-	-	-	-	-	-	-	-	

**Capital #410**

Beg Bal	31,283	26,464	22,267	19,483	-	-	-	-	-	-	-	-	
Revenue	274	220	174	225	-	-	-	-	-	-	-	-	893
Expense	(5,139)	(4,710)	(2,968)	(684)	-	-	-	-	-	-	-	-	(13,502)
Difference	(4,865)	(4,491)	(2,794)	(460)	-	-	-	-	-	-	-	-	(12,609)
Transfer	46	293	10	-	-	-	-	-	-	-	-	-	
End Bal	26,464	22,267	19,483	19,024	-	-	-	-	-	-	-	-	

**Non-Debt sub-total**

Beg Bal	79,034	74,439	61,858	52,609	-	-	-	-	-	-	-	-	
Revenue	5,552	4,678	4,849	5,457	-	-	-	-	-	-	-	-	20,536
Expense	(10,147)	(17,259)	(14,097)	(13,111)	-	-	-	-	-	-	-	-	(54,614)
Difference	(4,595)	(12,581)	(9,248)	(7,654)	-	-	-	-	-	-	-	-	(34,079)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	74,439	61,858	52,609	44,955	-	-	-	-	-	-	-	-	

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

Beg Bal	3,018	3,058	2,626	2,634	-	-	-	-	-	-	-	-	
Revenue	40	17	8	9	-	-	-	-	-	-	-	-	73
Expense	-	(449)	-	-	-	-	-	-	-	-	-	-	(449)
Difference	40	(432)	8	9	-	-	-	-	-	-	-	-	(375)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	3,058	2,626	2,634	2,643	-	-	-	-	-	-	-	-	

**Grand Total**

Beg Bal	82,052	77,497	64,484	55,244	-	-	-	-	-	-	-	-	
Revenue	5,592	4,695	4,856	5,466	-	-	-	-	-	-	-	-	20,609
Expense	(10,147)	(17,707)	(14,097)	(13,111)	-	-	-	-	-	-	-	-	(55,063)
Difference	(4,555)	(13,012)	(9,241)	(7,645)	-	-	-	-	-	-	-	-	(34,454)
End Bal	77,497	64,484	55,244	47,598	-	-	-	-	-	-	-	-	

**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	

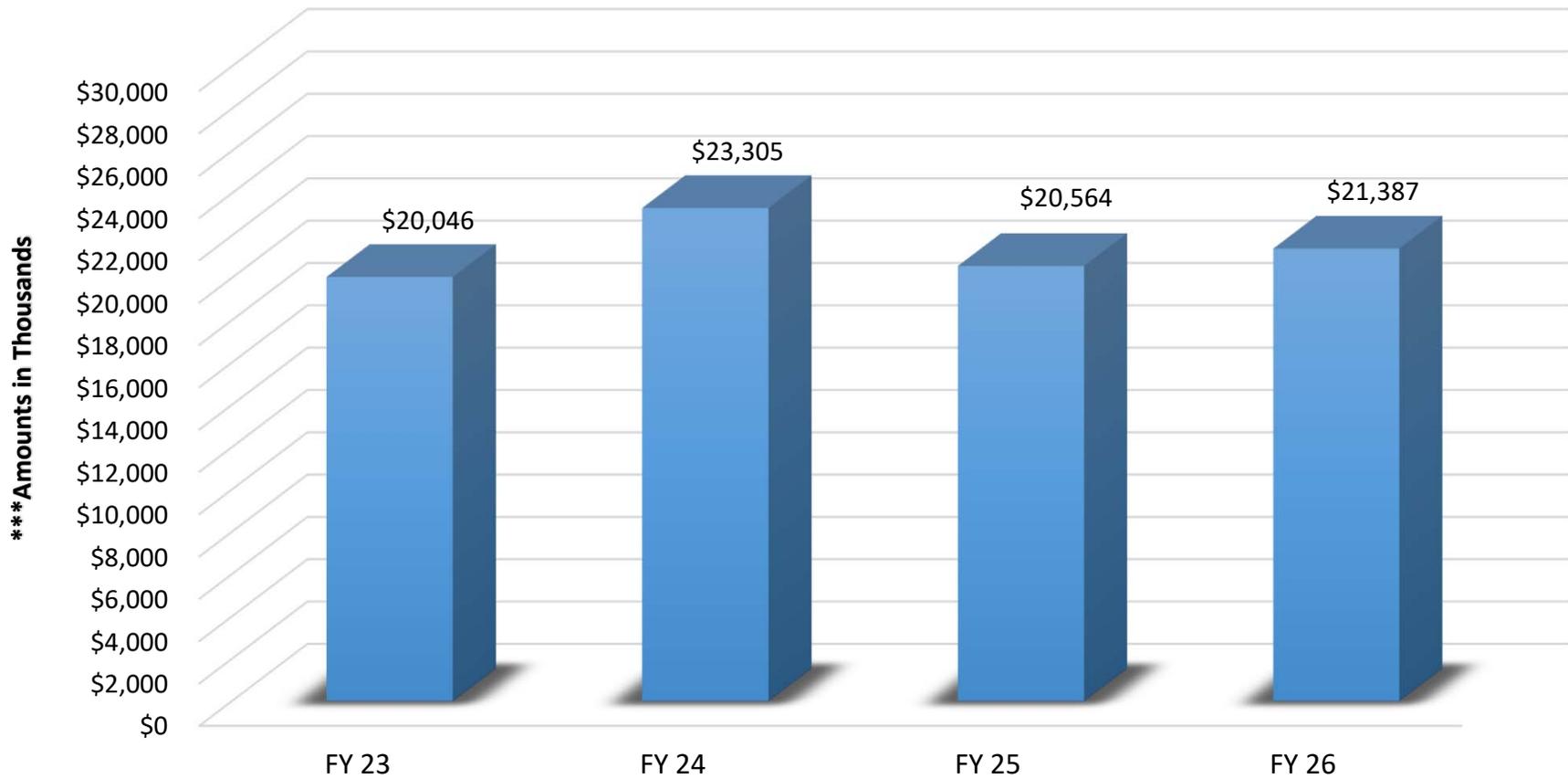
**COP #450/G.O. #300**

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 OCTOBER



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

**Mehville School District**  
**Budget Review of FY26 Revenues**  
**October 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	972	62%	1,718	859	50%
Prop C Sales Tax	14,584	14,584	4,860	33%	14,451	5,379	37%
Fin Inst Taxes	100	100	-	0%	80	-	0%
M & M Surtax	2,000	2,000	(4)	0%	2,026	(6)	0%
Earnings on Invest.	2,300	2,300	841	37%	3,344	1,058	32%
Food Service-Program	2,815	2,815	898	32%	2,617	857	33%
Food Service-Non-Pro	500	500	142	28%	444	147	33%
Student Activities	1,800	1,800	723	40%	1,785	687	38%
Community Service	665	665	296	45%	656	219	33%
VICC	550	550	126	23%	889	166	19%
Other	250	250	132	53%	269	90	33%
<b>Total Local</b>	<b>128,766</b>	<b>128,766</b>	<b>\$ 8,986</b>	<b>7%</b>	<b>\$ 129,237</b>	<b>\$ 9,456</b>	<b>7%</b>
Fines etc	161	161	\$ 92	57%	\$ 161	\$ 161	100%
State Assessed Util	1,850	1,850	-	0%	1,705	1	0%
<b>Total County</b>	<b>2,011</b>	<b>2,011</b>	<b>\$ 92</b>	<b>5%</b>	<b>\$ 1,866</b>	<b>\$ 162</b>	<b>9%</b>
Basic Formula	20,470	20,470	\$ 5,963	29%	\$ 15,340	\$ 3,980	26%
Transportation	3,675	3,675	1,196	33%	3,586	1,231	34%
Early Childhood	5,725	5,725	1,044	18%	4,588	-	0%
Classroom Trust	5,045	5,045	1,585	31%	5,392	1,848	34%
Educational Screen (PAT)	325	325	31	10%	327	48	15%
Career Education	27	27	17	63%	30	19	63%
Food Service	20	20	-	0%	26	-	0%
Enhancement Sci Grant	-	-	-	0%	-	-	0%
Other	60	60	1	2%	92	28	30%
<b>Total State</b>	<b>35,347</b>	<b>35,347</b>	<b>\$ 9,837</b>	<b>28%</b>	<b>\$ 29,381</b>	<b>\$ 7,154</b>	<b>24%</b>
Medicaid	225	225	87	39%	262	84	32%
Vocational Edu (Perkins)	160	160	64	40%	156	79	51%
Early Childhood	80	80	27	34%	77	2	3%
School Lunch	1,690	1,690	323	19%	1,607	298	19%
School Breakfast	426	426	78	18%	374	73	20%
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	-	-	26	0%	650	83	13%
<b>Total Federal</b>	<b>4,577</b>	<b>4,577</b>	<b>\$ 700</b>	<b>15%</b>	<b>\$ 4,988</b>	<b>\$ 619</b>	<b>12%</b>
Sale of Property	23	23	\$ 3	13%	\$ 30	\$ 16	53%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	375	375	291	78%	334	112	34%
Trans From Others	1,750	1,750	700	40%	1,794	306	17%
<b>Total Misc</b>	<b>2,148</b>	<b>2,148</b>	<b>\$ 994</b>	<b>46%</b>	<b>\$ 2,158</b>	<b>\$ 434</b>	<b>20%</b>
<b>GRAND TOTAL</b>	<b>\$ 172,849</b>	<b>\$ 172,849</b>	<b>\$ 20,609</b>	<b>12%</b>	<b>\$ 167,630</b>	<b>\$ 17,825</b>	<b>10.6%</b>

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

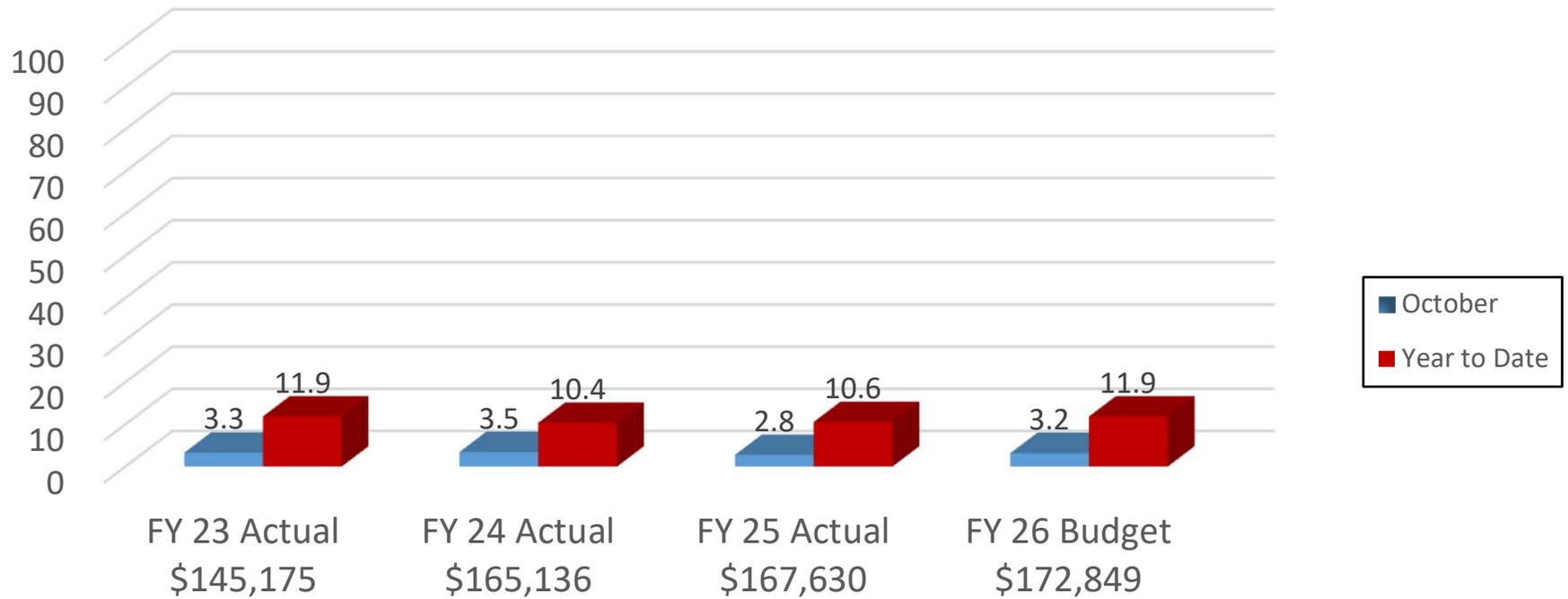
<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.1%	5.1%	9.2%	9.2%	6.4%	6.4%	2.8%	2.8%
August	1.7%	3.3%	0.0%	0.0%	5.8%	10.9%	0.6%	9.8%	10.1%	16.6%	2.4%	5.2%
Sept	1.9%	5.2%	5.7%	5.7%	5.8%	16.7%	10.9%	20.7%	8.6%	25.2%	3.4%	8.5%
Oct	1.9%	7.1%	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	1.6%	5.1%	0.0%	4.6%	6.5%	21.0%	3.7%	8.1%	12.2%	30.7%	2.8%	8.8%
Oct	1.8%	7.0%	0.0%	4.6%	6.9%	27.8%	7.2%	15.3%	15.6%	46.3%	3.2%	11.9%
Nov												
Dec												
Jan												
Feb												
March												
April												
May												
June												

## PERCENT OF REVENUES RECEIVED OCTOBER



\*\*\*Amounts in Thousands

**Mehville School District**  
**Budget Review of FY26 Expenses**  
**October 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	\$ 16,919	24%	\$ 67,174	\$ 16,539	25%
Non-Certified Salaries	24,125	24,125	7,248	30%	22,934	7,109	31%
Total Salaries	<u>93,614</u>	<u>93,614</u>	<u>24,167</u>	26%	<u>90,108</u>	<u>23,648</u>	26%
Teacher Retirement	11,100	11,100	2,635	24%	10,620	2,559	24%
Non-Teacher Retirement	1,900	1,900	549	29%	1,781	533	30%
Social Security	1,625	1,625	487	30%	1,540	473	31%
Medicare	1,325	1,325	341	26%	1,269	334	26%
Medical-Dental Etc	14,375	14,375	3,122	22%	12,755	2,796	22%
Work Comp/Unemploy	925	925	2	0%	805	-	0%
Total Benefits	<u>31,250</u>	<u>31,250</u>	<u>7,136</u>	23%	<u>28,770</u>	<u>6,695</u>	23%
Tuition	451	451	335	74%	425	185	44%
Professional Services	1,182	1,182	813	69%	1,231	593	48%
Audit	30	30	-	0%	21	10	48%
Technical Services	824	824	588	71%	734	553	75%
Legal Services	45	45	2	4%	34	8	24%
Property Services	2,647	2,647	1,330	50%	2,393	1,065	45%
Contracted Trans	710	710	117	16%	929	170	18%
Professional Meetings	920	920	200	22%	1,283	396	31%
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	439	42%	1,054	436	41%
Total Purchased Services	<u>9,918</u>	<u>9,918</u>	<u>3,824</u>	39%	<u>9,852</u>	<u>3,416</u>	35%
General Supplies	2,974	2,974	1,190	40%	2,890	1,315	46%
One - to - One	678	678	678	100%	1,624	1,052	65%
Regular Textbooks	1,810	1,810	1,553	86%	1,553	1,447	93%
Library Books	110	110	33	30%	97	32	33%
Periodicals	48	48	33	69%	47	38	81%
Food Supplies	2,350	2,350	524	22%	2,158	522	24%
Energy	2,843	2,843	1,033	36%	2,100	927	44%
Other	3,247	3,247	941	29%	3,053	1,002	33%
Total Supplies	<u>14,060</u>	<u>14,060</u>	<u>5,985</u>	43%	<u>13,522</u>	<u>6,335</u>	47%
Building	30,000	30,000	11,760	39%	29,014	11,352	39%
Site Improvement	-	-	396	0%	421	393	93%
Equip- General	1,210	1,210	545	45%	1,505	789	52%
Equip- Instructional	31	31	56	181%	58	5	9%
Vehicles	144	144	44	31%	344	171	50%
School Buses	700	700	701	100%	840	840	100%
Total Capital	<u>32,085</u>	<u>32,085</u>	<u>13,502</u>	42%	<u>32,182</u>	<u>13,550</u>	42%
Principal	2,175	2,175	-	0%	2,150	625	29%
Interest	893	893	449	50%	970	498	51%
Other Debt Service	10	10	-	0%	10	10	100%
Total Debt Service	<u>3,078</u>	<u>3,078</u>	<u>449</u>	15%	<u>3,130</u>	<u>1,133</u>	36%
<b>TOTAL ALL</b>	<u>\$ 184,005</u>	<u>\$ 184,005</u>	<u>\$ 55,063</u>	30%	<u>\$ 177,564</u>	<u>\$ 54,777</u>	31%

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

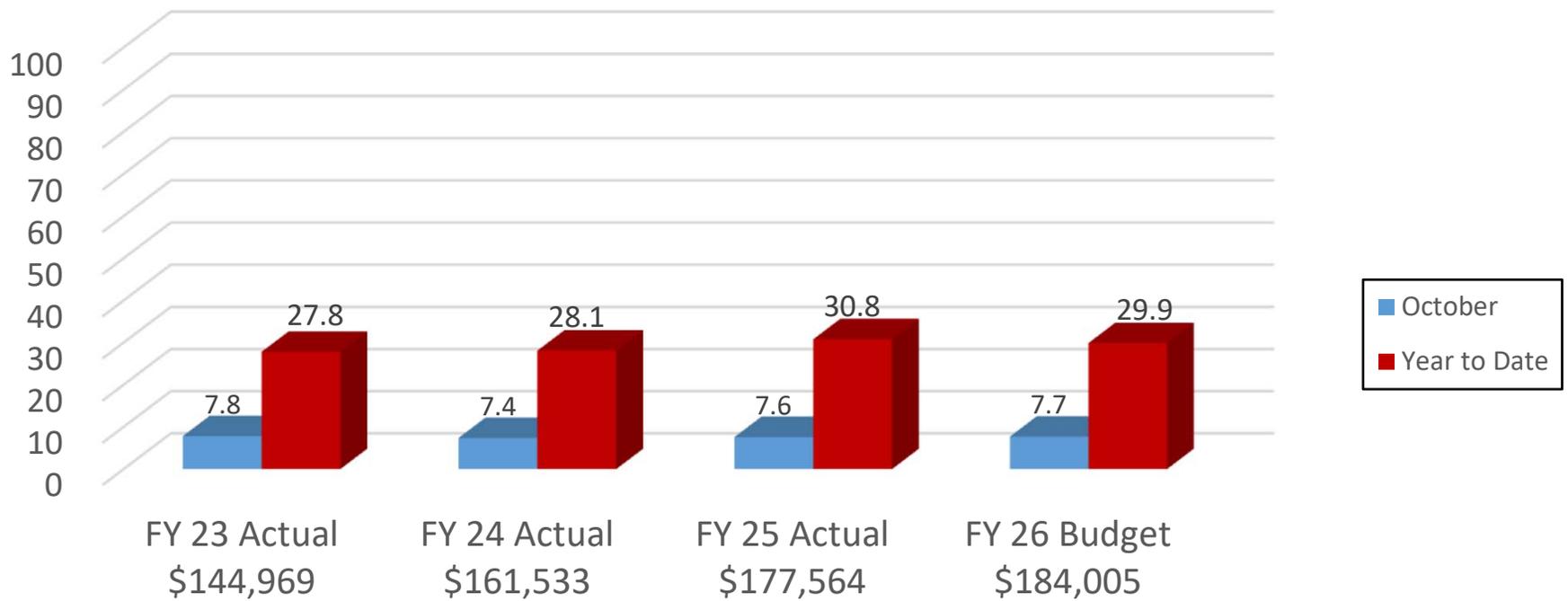
2022-23	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	9.3%	9.3%	2.1%	2.1%	14.3%	14.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.3%	3.9%	5.3%	8.7%	18.0%	12.0%	14.2%	4.5%	18.8%	21.0%	21.0%	5.5%	9.3%
Sept	11.6%	17.9%	9.0%	14.3%	4.2%	22.1%	7.9%	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	6.7%	17.0%	7.6%	15.2%	5.6%	24.8%	6.6%	32.8%	9.3%	39.9%	0.0%	14.6%	7.1%	22.3%
Oct	8.9%	25.8%	7.6%	22.8%	13.8%	38.6%	9.8%	42.6%	2.1%	42.1%	0.0%	14.6%	7.7%	29.9%
Nov														
Dec														
Jan														
Feb														
March														
April														
May														
June														

## PERCENT OF EXPENSES INCURRED OCTOBER



\*\*\* Amounts in Thousands