

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY26

Forecast
Dec-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	144,656,000	7,484,000	22,825,000	3,556,000	\$ 178,521,000
Expenditures	140,694,000	7,385,000	32,200,000	3,078,000	\$ 183,357,000
Transfers	(3,962,000)	(374,309)	4,336,309	-	\$ -
Net Gain (Loss)	-	(275,309)	(5,038,691)	478,000	\$ (4,836,000)
End Fund Balance	\$ 43,107,192	\$ 4,367,994	\$ 26,244,672	\$ 3,496,138	\$ 77,215,997

	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	54,045,000	90,611,000	144,656,000	Non-Operating (4,836,000)
Expenditures	50,369,000	90,325,000	140,694,000	Total \$ (4,836,000)
Transfers (Note 1)	(3,962,000)		(3,962,000)	
Net Gain (Loss)	(286,000)	286,000	-	
End Fund Balance	\$ 40,517,539	\$ 2,589,653	\$ 43,107,192	

Note 1) Transfer includes \$1,750K to capital for Prop R, plus transfers to capital to reduce operating gain to break-even.

	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	5,738,000	1,171,000	575,000	7,484,000
Expenditures	5,710,000	1,050,000	625,000	7,385,000
Transfers (Note 2)	(374,309)			(374,309)
Net Gain (Loss)	(346,309)	121,000	(50,000)	(275,309)
End Fund Balance	\$ 2,631,847	\$ 1,512,526	\$ 223,621	\$ 4,367,994

Note 2) Amount includes 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	-	3,556,000	3,556,000
Expenditures	-	3,078,000	3,078,000
Transfers	-		-
Net Gain (Loss)	-	478,000	478,000
End Fund Balance	\$ -	\$ 3,496,138	\$ 3,496,138

Cash reserve % of annual expense June November Net Gain (Loss) Op Gain (Loss)

6/30/26 Cash Reserve %	30.6%	Forecast		\$ (4,836)	\$ -
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	\$ 4,220,820
Excess of Min Required Balance	\$ 38,886,372



Finance Dashboard

District	Enrollment FY24
1 Rockwood	17,908
2 Parkway	15,203
3 Hazelwood	13,638
4 Mehville	9,045
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 Mehville	\$ 288,345
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 Mehville	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

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 Mehville	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)

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 Mehville	\$ 15,120
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 Mehville	\$ 2,462
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 Mehville	\$ 3,543

Represents investment in infrastructure.

Mehlville School District History - Strategic Plan Finance Benchmarks

Strategic Plan Finance Goal: Manage financial resources effectively and efficiently, maintaining transparent accountability to the community, in order to support students and staff of the district. Strategies to achieve this goal include managing operating gain targets, cash reserve %, competitive salaries and benefits, cyclical capital investments, and recurring capital replacement.

	Note 1	Note 2	Note 2	Note 3	Note 4	Note 4	(000's)	Note 5	Note 5
	(000's)	Nov	June	(000's)	STL County	STL County	Health Ins	Health Ins	STL County
	Operating	Cash %	Cash %	Total	Tax Rate	Op Expense	December	Open Plan	Debt Balance
	Gain(Loss)	Reserve	Reserve	Revenue	Passed	Per Student	Fund	Employee	Per Student
						Rank 1-22	Balance	June Rate	Rank 1-22
								Issue	
FY14	671	5.0%	23.7%	105,481		21st	1,479	\$ 76.00	18th
FY15	(1,613)	2.9%	21.3%	105,630		21st	1,925	\$ 82.00	19th
FY16	2,478	3.4%	25.0%	107,679	Props R&A	21st	4,304	\$ 82.00	19th
FY17	3,041	2.0%	26.7%	116,999		20th	6,082	\$ 82.00	22nd (last)
FY18	2,682	5.9%	28.8%	119,213		20th	7,779	\$ 82.00	22nd (last)
FY19	2,532	2.9%	30.3%	121,879		20th	9,355	\$ 82.00	22nd (last)
FY20	5,888	8.5%	36.2%	123,484		21st	9,995	\$ 82.00	22nd (last)
FY21	179	13.8%	35.9%	159,729	Prop S	21st	9,638	\$ 82.00	22nd (last)
FY22	1,665	8.1%	34.3%	133,433		22nd (last)	8,701	\$ 82.00	22nd (last)
FY23	5,778	11.4%	37.0%	145,175	Prop E	22nd (last)	9,493	\$ 82.00	21st
FY24	517	13.6%	34.0%	165,136		18th	9,972	\$ 82.00	22nd (last)
FY25	(1,019)	11.3%	31.9%	167,630		17th	11,679	\$ 82.00	
Total	22,799			1,571,468					35,000
Avg 12 yrs	1,900			130,956					2,917

Note 1: **Operating net gain or loss targets** are prioritized depending on current cash reserves and economic outlook. Optimal targets are small gains, break-even, or small losses.

Note 2: **Cash reserves** should be sufficient to avoid short-term borrowing at the lowpoint of cash in November, and to enable absorbing losses during sudden emergencies such as covid.

DESE publishes the June cash reserve %, but the November cash reserve % is most relevant since it is the annual cash lowpoint and determines if short-term borrowing is needed.

Note 3: Prop R: 49¢; revenue for Prop R committed purposes \$8.1M Passed 11/3/2015 by 73% Use for Prop R defined commitments
 Prop A: no tax increase (reduce debt fund 4¢ ; increase capital fund 4¢); expires in 10 yrs \$.7M Passed 4/5/2016 by 64% Use for roofs and HVAC
 Prop S: no tax increase (reduce operating levy 12¢; increase capital fund 12¢) \$35M bond Passed 4/6/2021 by 80% Use for safety building improvements
 Prop E: 31¢; \$6.9M revenue for competitive salaries and benefits; \$.3M for safety \$7.2M Passed 4/4/2023 by 64% Use for competitive salaries
 Prop A: no tax increase - reduce debt fund 2.4¢; increase Prop A by 2.4¢, from 2.99¢ to 5.39¢ \$1.4M Passed 11/4/25 by 66% Restrict capital for defined recurring items

Note 4: **Competitive salaries and benefits** depend on tax revenue, our largest source of revenue, and salaries and benefits comprise over 80% of total operating expenses.

So, the tax rate ranking and operating expense per student ranking correlate somewhat to salaries and benefits. Rankings are among the 22 STL county districts.

Note 5: **Cyclical capital** investment for building and site improvement needs should be periodically assessed by the Facilities Steering committee, community surveys, and administration.

Such investment may require general obligation bond financing every 5-10 years.

Summary: Operating funds consistently show net gains or small losses. Gains were helpful in the years where cash reserves were below 30%. FY20 gains were larger than \$1.1M budgeted due to unexpected covid state funding. FY23 operating gains were > break-even budget due to unexpected revenue from 31% property tax increases and interest rate increases.

After FY23, operating funds have been managed to bring cash reserves closer to 30% with break-even targets (see Notes 1 and 2).

Prop E allowed the district to have competitive salaries (see Note 4). Additionally, the district has built self-insurance funds from \$1.5M (insolvent) to a healthy balance, while employee individual coverage insurance rates have not changed since 2015.

Finally, cyclical capital investment of \$35M from Prop S in FY21 has helped with building/site improvements. The district still ranks 22nd out of 22 county districts in debt per student which shows the debt levels remain very low.

Mehlville School District History - Strategic Plan Finance Benchmarks

Strategic Plan Finance Goal: Manage financial resources effectively and efficiently, maintaining transparent accountability to the community, in order to support students and staff of the district. Strategies to achieve this goal include managing operating gain targets, cash reserve %, competitive salaries and benefits, cyclical capital investments, and recurring capital replacement.

Prop A Recurring Annual Capital Costs (000's)

	(000's) Capital Expense	STL County Capital Per Student Rank 1-22	# New Buses Bought	(000's)				Note 2 (000's)		(000's) Food Svc Capital Fund Balance	
				Recurring Bus Costs	Recurring Roof Costs	Recurring IT Equip Costs	Recurring Asphalt Costs	Recurring Total Capital	HVAC Costs		
FY14	1,561	22nd (last)	1	85	-	107	67	259	-	28	1,074
FY15	2,055	22nd (last)	5	443	-	93	262	798	10	118	988
FY16	890	22nd (last)	-	-	114	16	139	269	90	26	1,116
FY17	4,023	17th	11	1,024	533	269	150	1,976	1,201	77	1,285
FY18	5,753	17th	7	576	249	196	130	1,151	2,469	397	1,089
FY19	5,019	15th	6	517	280	352	142	1,291	1,723	189	966
FY20	5,912	17th	6	587	715	202	197	1,701	1,984	20	663
FY21	4,457	18th	5	492	1,571	224	199	2,486	50	120	1,400
FY22	8,143	15th	5	511	1,035	50	214	1,810	1,418	109	3,439
FY23	18,575	13th	5	550	1,494	303	198	2,545	2,465	700	4,029
FY24	22,270	12th	5	604	2,381	124	211	3,320	5,726	657	3,578
FY25	32,182		6	840	718	477	328	2,363	12,390	726	2,978
Total	110,840		62	6,229	9,090	2,413	2,237	19,969	29,526	3,167	
Avg 12 yrs	9,237		5.2	519	758	201	186	1,664	2,461	264	

Note 1 Prop A Recurring Annual Capital Costs (000's)

	Buses	Roof	IT Equip	Asphalt	Recurring Total	Revenue per 1¢ Tax Levy	Prop A Revenue	Prop A Cents
5 Yr Avg Cost per year (FY21-FY25)	\$ 599	\$ 1,440	\$ 236	\$ 230	\$ 2,505	280.3 FY26	\$ 1,511	5.39 actual
Equivalent Tax Levy Cents	2.1	5.1	0.8	0.8	8.9		Note 3	Note 3
Prop A Estimated Cost per year	\$ 700	\$ 850	\$ 450	\$ 325	\$ 2,325	252.3 FY25	\$ 1,425	5.65 estimate
Equivalent Tax Levy Cents	2.8	3.4	1.8	1.3	9.2			

Note 1: Predictable, recurring capital consists primarily of buses, roofs, IT equipment, and asphalt sealing. Replacement schedules are maintained for these items and purchases should strictly adhere to these schedules to avoid "falling behind" which occurred back in the day. These items exclude HVAC which fluctuates much more year-to-year and require a different funding strategy. The total 5 year average cost of these 4 items is \$2.5M per year, which is comparable to the estimated ongoing cost of \$2.3M per year. This total cost equates to about 9¢ tax levy. Prop A provides 5.39¢ (\$1.5M) of this 9¢ total (\$2.5M), or about 60% of the total cost.

Note 2: HVAC is recurring capital and has a replacement schedule, but it will require a separate funding plan since the cost fluctuates much more year-to-year.

Note 3: Prop A restricts 5.39 cents within the Capital Fund to only allow these funds to be spent on defined recurring capital (buses, roofs, IT equipment, asphalt sealing...). Prop A only covers about 60% of costs for the 4 items noted above, but that limits how much the district can "fall behind" if budgets get tight and decisions are made to not fund the other 40% of replacements. The goal is to someday increase restricted capital to fund 95% of these 4 recurring capital items (about 3¢ additional tax levy).

Summary: Capital expense per student has improved significantly since FY16 expenditures of \$890K. Replacement schedules for recurring capital items are currently being followed and capital funding is allowing "catch-up" on these items. The district is in process of completing a \$37M replacement of HVAC over 3 summers, saving the district \$12M of interest by avoiding debt. Additional facility upgrades will be determined by the Facilities Steering Committee, community surveys, and administration.

Mehville School District Proposed HVAC Replacement Timeline and Funding

		Note 1	Note 2	Note 3	
		HVAC Reserve			
		Funding	Summer	Project	
<u>Fiscal Yr</u>		<u>Plan</u>	<u>Replaced</u>	<u>Cost Est.</u>	<u>Locations for HVAC Replacement</u>
		(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		<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 Revenue Budget Adjustment FY26

	Adopted Budget	Nov Adjust	Proposed Adjusted Budget	Ref #	Notes
Revenues					
Current Taxes	\$ 101,642	\$ 2,008	\$ 103,650		Increase AV up to CPI, collect 96.85%
Delinquent Taxes	1,560		1,560		
Prop C Sales Tax	14,584	281	14,865		Increased WAM/WADA
Fin Inst Taxes	100		100		
M & M Surtax	2,000		2,000		
Earnings on Invest.	2,300		2,300		
Food Service-Program	2,815		2,815		
Food Service-Non-Program	500		500		
Student Activities	1,800		1,800		
Community Service	665	28	693		
VICC	550		550		
Other	250		250		
Total Local	128,766	2,317	131,083	73.8%	
Fines etc	161	(69)	92		
State Assessed Util	1,850		1,850		
Total County	2,011	(69)	1,942		
Basic Formula	20,470	670	21,140		Adjust WAM/WAD +60, plus \$350K PY true-up
Transportation	3,675	(87)	3,588		
Early Childhood	5,725	1,435	7,160		1,043K paid FY26 instead of FY25
Classroom Trust	5,045	134	5,179		Adjust WAM/WAD +60, plus \$350K PY true-up
Educational Screen	325		325		
Career Education	27	2	29		Adjusted allocation
Food Service	20		20		
Enhancement Grant	-		-		
Other	60	3	63		
Total State	35,347	2,157	37,504	21.1%	
Medicaid	225		225		
Vocational Edu (Perkins)	160	9	169		Adjusted allocation
Early Childhood	80	(5)	75		Adjusted allocation
School Lunch	1,690		1,690		
School Breakfast	426		426		
Title I	1,343	(49)	1,294		Adjusted allocation
Title III & IV	349	100	449		Adjusted allocation
Title II	304	150	454		Adjusted allocation
Other	-	120	120		Refugee grants
Total Federal	4,577	325	4,902	2.8%	
Sale of Property	23		23		
Bond Proceeds	-		-		
Contracted Educational	375		375		
Trans From Others	1,750	110	1,860		
Total Misc	2,148	110	2,258		
TOTAL ALL	\$ 172,849	\$ 4,840	\$ 177,689	2.8%	

Summary of Key Adjustments	
172,849	Adopted Budget
2,289	Taxes
804	Formula/Classroom Trust
1,435	Early Childhood
335	Grants / Federal Programs
(23)	Net, other
177,689	Total Adjusted Budget
2.8% above (below) adopted budget	

Mehlville School District

Expense Budget Adjustments FY26

Expenses	Adopted		Proposed		Ref #
	Budget	Adjust	Nov Adjusted	Budget	
Certified Salaries	\$ 69,489	\$ (889)	\$ 68,600		844K due to 9 collapsed teacher positions + 2 vacancies
Non-Certified Salaries	24,125	225	24,350		135K hourly staff increase + 90K unused leave estimate
Total Salaries	93,614	(664)	92,950		
Teacher Retirement	11,100	(200)	10,900		Based on reduced salaries
Non-Teacher Retirement	1,900		1,900		
Social Security	1,625	25	1,650		
Medicare	1,325	(15)	1,310		
Medical-Dental Etc	14,375	(520)	13,855		375K lower rate increase; 145K actual FY25 < forecast
Work Comp/Unemploy	925		925		
Total Benefits	31,250	(710)	30,540		
Tuition	451		451		
Professional Services	1,182	274	1,456		150K Curriculum, 91 refugee grants, 25K Eleyo
Audit	30		30		
Technical Services	824	127	951		100K Nov election, 22K Infinite Campus module
Legal Services	45		45		
Property Services	2,647	72	2,719		SRO 42K
Contracted Trans	710		710		
Professional Meetings	920	219	1,139		
Property Insurance	1,140	58	1,198		
Liability Insurance	922	28	950		
Fidelity	-		-		
Other Purch Services	1,047	22	1,069		Bus driver advertising
Total Purchased Services	9,918	800	10,718		
General Supplies	2,974	(63)	2,911		50K Curriculum
One - to- One	678		678		
Regular Textbooks	1,810	(120)	1,690		
Library Books	110	9	119		
Periodicals	48	(9)	39		
Food Supplies	2,350		2,350		
Energy	2,843		2,843		
Other	3,247	(6)	3,241		
Total Supplies	14,060	(189)	13,871		
Building	30,000	-	30,000		
Site Improvement	-		-		
Equip- General	1,210	31	1,241		
Equip- Instructional	31	58	89		43K auditorium
Vehicles	144		144		
School Buses	700		700		
Total Capital	32,085	89	32,174		
Principal	2,175		2,175		
Interest	893		893		
Other Debt Service	10		10		
Total Debt Service	3,078	-	3,078		
TOTAL ALL	\$ 184,005	\$ (674)	\$ 183,331		
		-0.4%			
Summary					
Revenue adjustments		4,840			
Expense adjustments		(674)			
Net gain(loss)		5,514			

Summary of Key Adjustments	
184,005	Adopted Budget
(854)	Salary & benefits adjustment
(520)	Health insurance
335	Grants / Federal Programs offset by revenue
200	Curriculum adjustments
100	Election fees
89	Capital
(24)	Net, other
183,331	Total Adjusted Budget
-0.4%	above (below) adopted budget

MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

BY FUND TAX YEAR	GENERAL	TEACHERS	COPS	CAPITAL	DEBT SERVICE	TOTAL	Permanent + Prop A 3.7020
2026 Final	1.2070	1.7100	-	0.6890	0.0960	3.7020	
2026 July	1.2070	1.7100	-	0.6890	0.0960	3.7020	
2026 Budget	1.2070	1.7100	-	0.6890	0.0960	3.7020	
2025 Prop A				0.0299		0.0299	
2025 Final	1.1826	1.7100	-	0.6591	0.1200	3.6717	
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	
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	

** 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	3.4611	4.2531	3.8736	4.8161	Plus				Form C, Line 12
Temporary Ceiling	-	-	-	-	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
2026 Final	3.4611	4.2531	3.8736	4.8161	3.7020	\$ 2,927,796,030	0.4%	See Note	0.0960
2026 July	3.4611	4.2531	3.8736	4.8161	3.7020	\$ 2,927,796,030	0.4%		0.0960
2026 Budget	3.4611	4.2531	3.8736	4.8161	3.7020	\$ 2,927,796,030	0.4%		0.0960
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%	See Note	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

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

**Mehlville School District
Capital Budget**

	<u>Fund #410</u>	<u>G.O. Bond</u>	<u>(49 cents)</u>	<u>(3.26 cents)</u>	<u>Capital</u>	<u>Fund Balance</u>
		<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>HVAC Reserves</u>	<u>Total</u>
Beginning balance @6/30/2024	\$ 5,794,120	\$ 15,147,359	\$ 1,601,047	\$ 348,390	\$ 16,831,642	\$ 39,722,558
Tax levy revenue/interest	7,331,441	113,778		821,520	13,000,000	21,266,739
Transfers from Food Service	726,411					726,411
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	13,851,972	15,261,137	3,351,047	1,169,910	29,831,642	63,465,708

Summer 2024 Work (Budgeted FY25)

#00102-2 Bierbaum Ph.2		5,654,796				5,654,796
#00103 MHS baseball fields		70,374				70,374
#00104-1 Point		143,516				143,516
#00105-2 Trautwein		1,175,124				1,175,124
#00105-3 WMS		697,126				697,126
#00106-2 MOSAIC phase 1 of 2		374,589				374,589
#00106-2 MOSAIC phase 2 of 2		229,501				229,501
#00106-1 Buerkle		342,843				342,843
#00106-3 Forder		147,595				147,595
#00108-1 Beasley		138,198				138,198
#00109-1 Wohlwend		424,270				424,270
#00109-2 OMS		394,589				394,589
#00123-1 MHS HVAC		82,618				82,618
#00124 Furniture - All Locations		173,901				173,901
Roof - John Cary (200 sq)				48,628		48,628
Roof - Blades (109 sq)				221,982		221,982
Roof - OES (244 sq)				423,923		423,923
Roof - JB 150 squares				23,843		23,843
HVAC - Bernard					696,215	696,215
HVAC - Pool	14,544		472,442		1,102,146	1,589,132
HVAC - OES					944,317	944,317
HVAC - Wohlwend					1,446,933	1,446,933
HVAC - Point					972,172	972,172
HVAC - Blades (Controls)				57,650		57,650
HVAC - FY24 Projects Final Bill				33,218		33,218
HVAC - FY26 Projects					6,650,186	6,650,186
Lemay 2900 phase 1	1,306,074					1,306,074
Lemay 2900 ph1 Furniture	232,629					232,629
Lemay 2900 phase 2	3,630,265					3,630,265
Lemay 2900 ph2 Furniture	198,046					198,046
MHS Gym A - Ceiling paint	-					-
Asphalt	-		328,138			328,138
Security Cameras	-		78,724			78,724
Window Security Film (Prop E)	-		469,643			469,643
Security Fencing	-		26,422			26,422
Roof - Wohlwend 210 squares	-			-		-
Roof - WMS 87 squares	-			-		-
Transportation Trailer	-		182,147			182,147
Contingency	(0)					(0)
Capital Plan Projects	Budget 29,609,327	5,381,558	10,049,040	1,557,516	809,244	11,811,969
						29,609,327
						Budget - Capital Plan Projects 29,500,000

<u>Non-Projects:</u>	<u>Budget</u>	<u>Actual</u>				
General Equip #6541	71,500	74,221				
Food Service Equip #6541	budgeted 726,411	726,411				
Furniture (Prog 342) #6541	55,000	53,867				
Instructional Equip #6542	56,600	57,948				
Tech Classroom (Proj 340) #6542	-					
Technology - General #6543	477,000	477,000				
Vehicles (5) - Facilities	293,000	292,271				
Vehicle - IT Van Tech 4	52,000	51,659				
Buses - 6	budgeted 839,644	839,643				
Total Non-project expense	2,571,155	2,573,020	-	-	-	2,573,020
Total Project + Non-project	32,180,482	7,954,578	10,049,040	1,557,516	809,244	11,811,969
Ending Balance @6/30/2025	\$ 5,897,394	\$ 5,212,097	\$ 1,793,531	\$ 360,666	\$ 18,019,673	\$ 31,283,361

**Mehllville School District
Capital Budget**

		G.O. Bond	(49 cents)	(3.19 cents)	Capital			
Capital Budget FY24	Fund #410	Prop S	Prop R	Prop A	HVAC Reserves	Total		
Beginning balance @6/30/2023	\$ 1,786,423	\$ 23,259,946	\$ 2,233,607	\$ 271,106	\$ 9,400,300	\$ 36,951,382		
Tax levy revenue/interest	9,768,521	253,544		812,372	10,000,000	20,834,437		
ESSER reimbursement	400,000					400,000		
Safety Grant	300,000					300,000		
Transfer from Food Service	656,721					656,721		
Transfer from General Fund			1,750,000		1,100,000	2,850,000		
Total Funds Available	12,911,665	23,513,490	3,983,607	1,083,478	20,500,300	61,992,540		
Summer 2023 Work (Budget FY24)	Start/End	Estimate	Estimate	Estimate	Estimate	Total		
Bernard/Rogers....final pay app			44,193			44,193		
#00102-1 Bierbaum Phase I	Punch list		977,862			977,862		
#00103 MHS baseball fields	Fence, gate, pillars		678,920			678,920		
#00112 Blades	Final pay		323,373			323,373		
#00102-2 Bierbaum Ph.2	(Reg/Prop R/Prop S) End Aug 24	100,000	2,209,759	1,500,000		3,809,759		
#00105-1 Hagemann	Final pay		61,048			61,048		
#00104-1 Point	End Jan 25		888,858			888,858		
#38400 (00107) Safety Grant \$300K		300,000				300,000		
#00106-1 Buerkle	End Sep 24		30,345			30,345		
#00106-3 Forder	End Sep 24		198,698			198,698		
#00108-1 Beasley	End Sep 24		51,105			51,105		
#00109-1 Wohlwend	End Sep 24		139,973			139,973		
#00109-2 OMS	End Sep 24		58,589			58,589		
#00105-2 Trautwein	Bid June 13		42,190			42,190		
#00105-3 WMS	Bid rec'd		139,363			139,363		
#00106-2 MOSAIC phase 1	Bid rec'd		70,890			70,890		
#00124 Furniture - All Locations			109,715			109,715		
Roof - #00125 Buerkle (463 sq)	Final bill Mar 24		333,638		474,095	807,733		
Roof - #00126 OHS 833 sq Prop S			679,865			679,865		
Roof - Point (130 sq)					119,304	119,304		
Roof - Wohlwend (100 sq)					141,689	141,689		
Roof-#00122 WMS (365 sq)			449,042			449,042		
Roof - John Cary (200 sq)	Bid rec'd			34,869		34,869		
Roof - Blades (109 sq)	Bid rec'd			4,614		4,614		
Roof - JB 150 squares	Bid rec'd			74,641		74,641		
Roof - OES (244 sq)	Bid rec'd			69,532		69,532		
HVAC - #00123 MHS		283,888	878,705			1,162,593		
HVAC - OHS	ESSER	110,038		37,000		147,038		
HVAC - Blades	ESSER	69,798		24,000		93,798		
HVAC - John Cary	ESSER	280,092		95,000		375,092		
HVAC - OES office				18,209		18,209		
HVAC - FY25 Projects	Start Jun 24/ End Jul 24	50,000			3,608,658	3,658,658		
HVAC - FY26 Projects					60,000	60,000		
Blades Boiler				138,116		138,116		
Beasley Boiler				72,893		72,893		
Windows (Prop E)	End 2025 spring	303,034				303,034		
Asphalt				210,697		210,697		
Security Cameras				102,989		102,989		
Tuckpointing		76,816				76,816		
Security Fencing	End July 24	6,760				6,760		
Lemay Bldg Demo		143,735				143,735		
Lemay Bldg Phase 1	End Mar 25	3,509,319				3,509,319		
Lemay Bldg Phase 2	Bid Jun 24/End Apr 25	-				-		
Contingency		0				0		
Capital Plan Projects	Budget	20,385,916	5,233,480	8,366,130	2,382,560	735,088	3,668,658	20,385,916
		Budget - Capital Plan Projects					23,400,000	
Non-Projects:	Budget	Actual						
General Equip #6541	109,051	128,400						
Food Service Equip #6541	765,630	656,721						
Furniture (Proj 342) #6541	50,000	49,674						
Instructional Equip #6542	115,765	174,567						
Tech Classroom (Proj 340) #6542	25,000	20,299						
Technology #6543	530,000	124,287						
Vehicles - 215/226/V-1	223,000	126,511						
Buses - 5	603,607	603,607						
Total Non-project expense	2,422,053	1,884,066	-	-	-	-	1,884,066	
Total Project + Non-project	22,807,969	7,117,546	8,366,130	2,382,560	735,088	3,668,658	22,269,982	
Ending Balance @6/30/2024		\$ 5,794,119	\$ 15,147,360	\$ 1,601,047	\$ 348,390	\$ 16,831,642	\$ 39,722,558	

Note: Prop S funds, received 6/6/2021, must be spent by 6/3/2024. Unspent funds are subject to yield restriction regulations and compliance reporting.

**Mehlville School District
Capital Budget**

Capital Budget FY23

	Regular	G.O. Bond Prop S	(49 cents) Prop R	(3.50 cents) Prop A	Capital Reserves	Total
Beginning balance @6/30/2022	\$ 1,113,200	\$ 34,710,614	\$ 784,129	\$ 786,740	\$ 6,077,300	\$ 43,471,983
Tax levy revenue/interest	2,064,232	759,845		777,000	1,523,000	5,124,077
Prop S Debt Fees		(318)				(318)
ESSER reimbursement	1,999,763					1,999,763
Transfer from Food Service	706,000					706,000
Transfer from General Fund	675,000		1,750,000		1,800,000	4,225,000
Total Funds Available	6,558,195	35,470,141	2,534,129	1,563,740	9,400,300	55,526,505

Summer 2022 Work (Budget FY23)

	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Total
#00101 Bernard			167,046				167,046
#00101 OES			238,916				238,916
#00104 Rogers			450,307				450,307
#00101 OHS			582,136				582,136
#00110 OHS baseball fields			16,245				16,245
#00111 OES Parking			1,732,963				1,732,963
#00103 MHS baseball fields			935,268				935,268
#00112 Blades			2,420,440				2,420,440
#00102-1 Bierbaum Phase I			4,473,314				4,473,314
#00102-2 Bierbaum Phase II			439,544				439,544
#00124 Prop S Classroom Furniture			22,973				22,973
#00105 Hagemann/Trautwein/WMS			97,695				97,695
#00107 MHS			4,160				4,160
Prop S Admin #00100			318				318
#00121 Rogers HVAC	ESSER III	1,299,840					1,299,840
Roof - Beasley/John Cary/OMS				26,000	184,458		210,458
Roof - Bierbaum (21 sq)					45,224		45,224
Roof - MHS (294 sq)					362,854		362,854
Roof - Trautwein (292 sq)					333,529		333,529
HVAC - Point	ESSER II/III	218,326					218,326
HVAC - OES	ESSER II/III	219,146					219,146
HVAC - Beasley	ESSER II/III	251,651					251,651
						(Prop S project was reduced \$500K)	
Asphalt				198,141			198,141
Security Cameras				76,381			76,381
Tuckpointing - Pool, Point, Wohlwend		5,000					5,000
Lemay Bldg Remodel		584,326					584,326
Roof - #00125 Buerkle (463 sq)					25,905		25,905
Roof - OHS (662 sq Prop S #00126, 171 sq Prop A)			163,293		225,000		388,293
Roof - Point (130 sq)					89,786		89,786
Roof - Wohlwend (100 sq)					25,878		25,878
Roof - #00122 WMS (365 sq)			12,014				12,014
Project #00123 MHS HVAC			454,200				454,200
HVAC - OHS (3.6K ESSER III + #410)		7,167					7,167
HVAC - Blades (3.6K ESSER III + #410)		7,167					7,167
HVAC - John Cary (3.6K ESSER III + #410)		7,167					7,167
Contingency							-
Capital Plan Projects		2,599,790	12,210,832	300,522	1,292,634	-	16,403,778
Budget - Capital Plan Projects							17,825,000

Non-Projects:

	Budget	Actual
General Equip #6541	114,529	112,256
Food Service Equip #6541	706,000	699,983
Furniture (Prog 342) #6541	50,000	47,769
Instructional Equip #6542	192,048	184,826
Tech Classroom #6542	25,000	24,253
Technology #6543	303,200	302,921
Vehicle #221, #225	82,892	82,892
Vehicle #205, #227	167,000	166,202
Buses - 5	550,049	550,049
Other debt	512	512
Total Non-project Expense	2,191,230	2,171,663
Grand Total	20,016,230	4,771,453

Ending Balance @ 6/30/2023 \$ 1,786,742 \$ 23,259,309 \$ 2,233,607 \$ 271,106 \$ 9,400,300 **\$ 36,951,064**

Note: Prop S funds, received 6/6/2021, must be spent by 6/3/2024. Unspent funds are subject to yield restriction regulations and compliance reporting.

**Mehville School District
5 Year Capital Plan - FY22 Budget**

FY2022		G.O. Bond		(49 cents)	(3.47 cents)	COP	Total	
		Regular	Prop S	Prop R	Prop A	Reallocation		
Beginning balance @6/30/2021	\$	2,817,340	\$ 37,206,608	\$ 122,335	\$ 413,457	\$ -	\$ 40,559,740	
Tax levy revenue/interest		1,775,241	42,413		739,000	3,827,300	6,383,954	
Transfers from Food Service		108,623					108,623	
ESSER funded capital projects		-					-	
Federal Grants (see General Equip note below)		565,000					565,000	
COP Re-allocation Transfer from General Fund						2,250,000	2,250,000	
Prop R Transfer from General Fund				1,750,000			1,750,000	
Total Funds Available		5,266,204	37,249,021	1,872,335	1,152,457	6,077,300	51,617,317	
Summer 2021 Work (Budget FY22)	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Total	
Project #00101	Bernard/Blades/OES/OHS		136,072				136,072	
Project #00102	Bierbaum		182,540				182,540	
Project #00103	Transportation		54,647				54,647	
Project #00104	Point/Rogers		151,301				151,301	
Project #00105	Hagemann/Trautwein/WMS		97,624				97,624	
Project #00106	Buerkle/MOSAIC/Forder		13,411				13,411	
Project #00107	MHS		9,015				9,015	
Project #00108	Beasley/John Cary		10,873				10,873	
Project #00109	Wohlwend/OMS		7,074				7,074	
Project #00110	OHS baseball fields		514,185				514,185	
Project #00111	OES parking		89,213				89,213	
Project #00112	Blades		81,343				81,343	
Project #00120 (non-DHA)	Forder HVAC		1,126,805				1,126,805	
Project #00121 (non-DHA)	Rogers HVAC		61,218				61,218	
Project #00122 (non-DHA)	WMS Roof		2,768				2,768	
Prop S Admin #00100			318				318	
Asphalt				214,020			214,020	
Roof Beasley/John Cary/OMS				477,816			477,816	
Roof Blades/Forder					235,018		235,018	
Roof repair MHS (55 sq)				52,434			52,434	
Wohlwend Boiler replacement		48,126					48,126	
OES HVAC Gym Unit					103,913		103,913	
OES HVAC	ESSER II	17,180			8,929		26,109	
Beasley HVAC	ESSER II	17,180			8,929		26,109	
Point HVAC	ESSER II	17,180			8,928		26,108	
Pool Roof				270,264			270,264	
Security Cameras				73,672			73,672	
Property: 2900 Lemay Ferry		2,421,631					2,421,631	
Lemay Bldg - Sprinkler System & Renovations		50,128					50,128	
Small Projects		8,666					8,666	
ESSER reimbursement (reclass Prop S)		-					-	
Contingency		-					-	
Capital Plan Projects		2,580,091	2,538,407	1,088,206	365,717	-	6,572,421	
		Budget - Capital Plan Projects						6,516,776

Non-Projects:	Budget	Actual					
General Equipment #6541	669,457	663,580	Note: General equipment includes \$565K funded by a federal grant.				
Food Service Equip Replacement #6541	108,623	108,623					
Furniture (Prog 342) #6541	50,000	50,000					
Instr Equipment #6542	175,272	168,562					
Technology Classroom #6542	24,000	19,297					
Technology Upgrades #6543	50,200	50,200					
New Bus Replacement - 5	510,944	510,924					
Other debt	1,908	1,727					
Total Non-project Expense	1,590,404	1,572,913					
Grand Total	8,107,180	4,153,004	2,538,407	1,088,206	365,717	-	8,145,334

Estimated Ending Balance @ 6/30/2022 \$ 1,113,200 \$ 34,710,614 \$ 784,129 \$ 786,740 \$ 6,077,300 **\$ 43,471,983**

Note: Prop S funds were first received 6/6/2021 and must be spent by 6/3/2024. After that point, unspent proceeds are subject to yield restriction regulations and compliance reporting.

**Mehllville School District
5 Year Capital Plan - FY21 Budget**

FY2021	G.O. Bond		(49 cents)	(3.7 cents)	COP	Total
	Regular	Prop S	Prop R	Prop A	Reallocation	
Actual beginning balance @6/30/2020	168,624		15,666	30,308		214,598
Revenue tax levy/interest	1,460,524	1,721		720,749		2,182,994
G.O. Bond Issue received 6/3/2021		37,708,737				37,708,737
Transfer from COP Fund	260,224					260,224
Transfers from Food Service	120,174					120,174
Transfers from the General Fund	2,900,000		1,750,000			4,650,000
Total Funds Available	4,909,546	37,710,458	1,765,666	751,057	-	45,136,727

Summer 2020 Work (Budget FY21)	Budget	Estimate	Estimate	Estimate	Estimate	Total
Hagemann HVAC(entire school)				2,500		2,500
MHS Roofing (885 squares)	-		636,870	312,838		949,708
Bernard Roofing (753 squares)			600,000	20,793		620,793
Classroom Connector	-		22,880			22,880
Beasley Music Room Carpet			7,785			7,785
Forder Music Room Carpet			6,486			6,486
MHS Boiler Repair			19,958			19,958
Trautwein Chiller Pipe Repair			27,299			27,299
Buerkle Waterproof Exterior Walls	-		78,811			78,811
Small Projects	2,783					2,783
FY22 Roofing Permits			4,559	1,469		6,028
Ionizers	138,211					138,211
Building Access Keypads			39,453			39,453
Property: 5501 Milburn	399,598					399,598
Property: 2900 Lemay Ferry	68,750					68,750
OHS Retaining Wall Repair	19,952		-			19,952
Tennis Court resurface	104,578		-			104,578
Asphalt Maintenance - District-wide			199,230			199,230
Prop S Cost of Issuance		324,750				324,750
Prop S Projects		179,100				179,100
Project #00101						
Contingency	-					-
Capital Plan Projects	3,218,653	733,872	503,850	1,643,331	337,600	-
						3,218,653
						3,150,000

Non-Projects:	Budget	Actual				
General Equipment #6541	38,234	30,406				
Food Service Equip Replacement #6541	120,174	120,174				
Classroom Furniture (Prog 342) (Note 1)	50,000	49,084				
Instr Equipment #6542	213,088	207,324				
Technology Upgrades #6543	225,000	224,112				
Technology Classroom #6544	-					
New Bus Replacement - 5	491,749	491,749				
Facility Dump Truck #6551	86,703	86,703				
Facility Cargo Van #6551	29,459	29,459				
Remaining Budget						
Other debt (copiers) #66xx	119,323	119,323				
Total Non-project Expense	1,373,730	1,358,334				
Grand Total	4,523,730	2,092,206	503,850	1,643,331	337,600	-

Estimated Ending Balance @ 6/30/2021 \$ 2,817,340 \$ 37,206,608 \$ 122,335 \$ 413,457 \$ - **\$ 40,559,740**

Note 1> Furniture \$50K budget is: Blades \$8,650, Forder \$7,550, OES \$2,000, Rogers \$7,900, Buerkle \$10,200, Bernard \$13,700.

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
November 30, 2025**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance OCT 31	\$ 21,387,447	\$ 4,544,290	\$ 19,023,533	\$ 2,642,948	\$ 47,598,219
Revenue	4,192,870	739,634	256,947	21,759	5,211,210
Expenditures	10,089,702	533,126	1,016,929	-	11,639,757
Transfers	-	-	-	-	-
Net Fund Bal NOV 30	15,490,615	4,750,798	18,263,551	2,664,707	41,169,672
Short Term Borrowing					
(2) Arbitrage Interest			1,371,209	-	1,371,209
(1) Investments	(15,000,000)	-	(14,545,030)	-	(29,545,030)
Escrow Deposits				-	-
Cash Balance NOV 30	\$ 490,615	\$ 4,750,798	\$ 5,089,730	\$ 2,664,707	\$ 12,995,851

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance OCT 31	\$ 28,391,371	\$ (7,003,924)	\$ 2,665,476	\$ 1,605,716	\$ 273,098
Revenue	1,217,048	2,975,822	598,370	107,893	33,371
Expenditures	3,412,303	6,677,399	390,948	86,523	55,655
Transfers			-		
Fund Balance NOV 30	26,196,116	(10,705,501)	2,872,898	1,627,086	250,814
Investments	(15,000,000)				
Cash Balance NOV 30	\$ 11,196,116	\$ (10,705,501)	\$ 2,872,898	\$ 1,627,086	\$ 250,814

	Restricted Debt		FY2026 Full Year		
	COP #450	Debt #300	Budget	Adj Budget	
Fund Balance OCT 31	\$ -	\$ 2,642,948	Revenue \$ 172,849	\$ 177,689	
Revenue	-	21,759	Expense (184,005)	(183,331)	
Expenditures	-	-	Fund Inc(Dec) \$ (11,156)	\$ (5,642)	
Transfers					
Fund Balance NOV 30	-	2,664,707			
Investments		-	Operating \$ -	\$ -	
Escrow Deposits			Non-operating (11,156)	(5,642)	
Other Deposits			Total \$ (11,156)	\$ (5,642)	
Cash Balance NOV 30	\$ -	\$ 2,664,707			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Adj Budget</u>
			6/30/2025 \$ 82,052	\$ 82,052	
			Cash Inc(Dec) (11,156)	(5,642)	
			6/30/2026 \$ 70,896	\$ 76,410	

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	21,387	-	-	-	-	-	-	-	-
Revenue	5,162	4,107	3,979	4,240	4,193	-	-	-	-	-	-	-	21,682
Expense	(4,856)	(12,222)	(10,633)	(11,497)	(10,090)	-	-	-	-	-	-	-	(49,299)
Difference	306	(8,115)	(6,654)	(7,257)	(5,897)	-	-	-	-	-	-	-	(27,617)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	43,413	35,299	28,645	21,387	15,491	-	-	-	-	-	-	-	-
Annual Exp	141,217	141,217	141,217	141,217	141,217	-	-	-	-	-	-	-	-
Cash Res %	30.7%	25.0%	20.3%	15.1%	11.0%	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	2,664	2,754	2,665	-	-	-	-	-	-	-	-
Revenue	36	265	501	700	598	-	-	-	-	-	-	-	2,100
Expense	(72)	(204)	(401)	(789)	(391)	-	-	-	-	-	-	-	(1,856)
Difference	(36)	61	101	(89)	207	-	-	-	-	-	-	-	244
Transfer	(46)	(293)	(10)	-	-	-	-	-	-	-	-	-	-
End Bal	2,897	2,664	2,754	2,665	2,873	-	-	-	-	-	-	-	-

Activity #600/Athletic #700

Beg Bal	1,665	1,665	1,628	1,727	1,879	-	-	-	-	-	-	-	-
Revenue	80	86	194	292	141	-	-	-	-	-	-	-	793
Expense	(80)	(122)	(95)	(141)	(142)	-	-	-	-	-	-	-	(580)
Difference	(1)	(36)	99	152	(1)	-	-	-	-	-	-	-	213
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,665	1,628	1,727	1,879	1,878	-	-	-	-	-	-	-	-

Capital #410

Beg Bal	31,283	26,464	22,267	19,483	19,024	-	-	-	-	-	-	-	-
Revenue	274	220	174	225	257	-	-	-	-	-	-	-	1,150
Expense	(5,139)	(4,710)	(2,968)	(684)	(1,017)	-	-	-	-	-	-	-	(14,519)
Difference	(4,865)	(4,491)	(2,794)	(460)	(760)	-	-	-	-	-	-	-	(13,369)
Transfer	46	293	10	-	-	-	-	-	-	-	-	-	-
End Bal	26,464	22,267	19,483	19,024	18,264	-	-	-	-	-	-	-	-

Non-Debt sub-total

Beg Bal	79,034	74,439	61,858	52,609	44,955	-	-	-	-	-	-	-	-
Revenue	5,552	4,678	4,849	5,457	5,189	-	-	-	-	-	-	-	25,725
Expense	(10,147)	(17,259)	(14,097)	(13,111)	(11,640)	-	-	-	-	-	-	-	(66,254)
Difference	(4,595)	(12,581)	(9,248)	(7,654)	(6,450)	-	-	-	-	-	-	-	(40,529)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	74,439	61,858	52,609	44,955	38,505	-	-	-	-	-	-	-	-

COP #450/G.O. #300

Beg Bal	3,018	3,058	2,626	2,634	2,643	-	-	-	-	-	-	-	-
Revenue	40	17	8	9	22	-	-	-	-	-	-	-	95
Expense	-	(449)	-	-	-	-	-	-	-	-	-	-	(449)
Difference	40	(432)	8	9	22	-	-	-	-	-	-	-	(353)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	3,058	2,626	2,634	2,643	2,665	-	-	-	-	-	-	-	-

Grand Total

Beg Bal	82,052	77,497	64,484	55,244	47,598	-	-	-	-	-	-	-	-
Revenue	5,592	4,695	4,856	5,466	5,211	-	-	-	-	-	-	-	25,820
Expense	(10,147)	(17,707)	(14,097)	(13,111)	(11,640)	-	-	-	-	-	-	-	(66,702)
Difference	(4,555)	(13,012)	(9,241)	(7,645)	(6,429)	-	-	-	-	-	-	-	(40,882)
End Bal	77,497	64,484	55,244	47,598	41,170	-	-	-	-	-	-	-	-

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 NOVEMBER



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

**Mehlville School District
Budget Review of FY26 Revenues
November 2025**

REVENUES (000's)	FY26				FY25		
	Orig Budget	Adj Budget	Actual	% of	Actual	Actual	% of
	Full Year	Full Year	YTD	Adj Bud	Full Year	YTD	Full Year
Current Taxes	\$ 101,642	\$ 103,650	\$ 644	1%	\$ 100,958	\$ 600	1%
Delinquent Taxes	1,560	1,560	847	54%	1,718	1,049	61%
Prop C Sales Tax	14,584	14,865	6,071	41%	14,451	6,911	48%
Fin Inst Taxes	100	100	-	0%	80	-	0%
M & M Surtax	2,000	2,000	(18)	-1%	2,026	(8)	0%
Earnings on Invest.	2,300	2,300	952	41%	3,344	1,207	36%
Food Service-Program	2,815	2,815	1,164	41%	2,617	1,124	43%
Food Service-Non-Pro	500	500	179	36%	444	189	43%
Student Activities	1,800	1,800	868	48%	1,785	822	46%
Community Service	665	693	357	52%	656	266	41%
VICC	550	550	188	34%	889	249	28%
Other	250	250	170	68%	269	92	34%
Total Local	128,766	131,083	\$ 11,422	9%	\$ 129,237	\$ 12,501	10%
Fines etc	161	92	\$ 92	100%	\$ 161	\$ 161	100%
State Assessed Util	1,850	1,850	-	0%	1,705	-	0%
Total County	2,011	1,942	\$ 92	5%	\$ 1,866	\$ 161	9%
Basic Formula	20,470	21,140	\$ 7,457	35%	\$ 15,340	\$ 4,978	32%
Transportation	3,675	3,588	1,562	44%	3,586	1,505	42%
Early Childhood	5,725	7,160	1,044	15%	4,588	-	0%
Classroom Trust	5,045	5,179	1,960	38%	5,392	2,303	43%
Educational Screen (PAT)	325	325	82	25%	327	75	23%
Career Education	27	29	17	59%	30	26	87%
Food Service	20	20	-	0%	26	-	0%
Enhancement Sci Grant	-	-	-	0%	-	-	0%
Other	60	63	1	2%	92	32	35%
Total State	35,347	37,504	\$ 12,123	32%	\$ 29,381	\$ 8,919	30%
Medicaid	225	225	87	39%	262	84	32%
Vocational Edu (Perkins)	160	169	90	53%	156	88	56%
Early Childhood	80	75	39	52%	77	45	58%
School Lunch	1,690	1,690	551	33%	1,607	298	19%
School Breakfast	426	426	138	32%	374	131	35%
Title I	1,343	1,294	-	0%	1,320	-	0%
Title III & IV	349	449	95	21%	291	-	0%
Title II	304	454	-	0%	251	-	0%
Other	-	120	116	97%	650	84	13%
Total Federal	4,577	4,902	\$ 1,116	23%	\$ 4,988	\$ 730	15%
Sale of Property	23	23	\$ 12	52%	\$ 30	\$ 19	63%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	375	375	291	78%	334	128	38%
Trans From Others	1,750	1,860	764	41%	1,794	635	35%
Total Misc	2,148	2,258	\$ 1,067	47%	\$ 2,158	\$ 782	36%
GRAND TOTAL	\$ 172,849	\$ 177,689	\$ 25,820	15%	\$ 167,630	\$ 23,093	13.8%

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

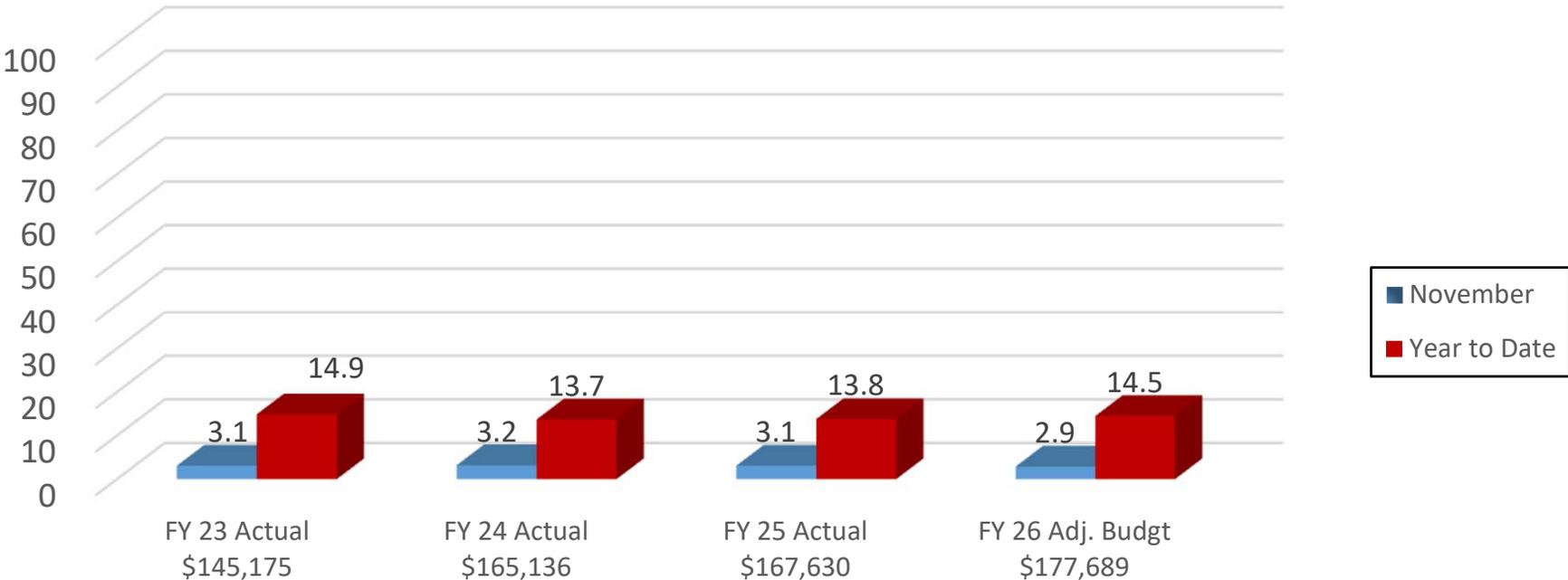
<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.1%	5.1%	9.2%	9.2%	6.4%	6.4%	2.8%	2.8%
August	1.7%	3.3%	0.0%	0.0%	5.8%	10.9%	0.6%	9.8%	10.1%	16.6%	2.4%	5.2%
Sept	1.9%	5.2%	5.7%	5.7%	5.8%	16.7%	10.9%	20.7%	8.6%	25.2%	3.4%	8.5%
Oct	1.9%	7.1%	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	1.6%	1.6%	0.0%	0.0%	8.2%	8.2%	2.4%	2.4%	11.1%	11.1%	3.1%	3.1%
August	1.8%	3.4%	4.7%	4.7%	5.4%	13.6%	1.8%	4.1%	6.5%	17.5%	2.6%	5.8%
Sept	1.6%	5.0%	0.0%	4.7%	6.2%	19.8%	3.4%	7.6%	11.6%	29.2%	2.7%	8.5%
Oct	1.8%	6.9%	0.0%	4.7%	6.5%	26.2%	6.7%	14.3%	14.8%	44.0%	3.1%	11.6%
Nov	1.9%	8.7%	0.0%	4.7%	6.1%	32.3%	8.5%	22.8%	3.2%	47.3%	2.9%	14.5%
Dec												
Jan												
Feb												
March												
April												
May												
June												

PERCENT OF REVENUES RECEIVED NOVEMBER



***Amounts in Thousands

Mehlville School District
Budget Review of FY26 Expenses
November 2025

Exp By
 OBJECT

Expenses (000's)	FY26				FY25		
	Orig Budget Full Year	Adj Budget Full Year	Actual YTD	% of Adj Bud	Full Year	Actual YTD	% of Full Year
Certified Salaries	\$ 69,489	\$ 68,600	\$ 22,036	32%	\$ 67,174	\$ 21,563	32%
Non-Certified Salaries	24,125	24,350	9,197	38%	22,934	8,963	39%
Total Salaries	93,614	92,950	31,233	34%	90,108	30,526	34%
Teacher Retirement	11,100	10,900	3,456	32%	10,620	3,356	32%
Non-Teacher Retirement	1,900	1,900	702	37%	1,781	679	38%
Social Security	1,625	1,650	618	37%	1,540	597	39%
Medicare	1,325	1,310	440	34%	1,269	430	34%
Medical-Dental Etc	14,375	13,855	4,274	31%	12,755	3,826	30%
Work Comp/Unemploy	925	925	2	0%	805	-	0%
Total Benefits	31,250	30,540	9,492	31%	28,770	8,888	31%
Tuition	451	451	362	80%	425	214	50%
Professional Services	1,182	1,456	854	59%	1,231	682	55%
Audit	30	30	-	0%	21	10	48%
Technical Services	824	951	721	76%	734	553	75%
Legal Services	45	45	2	4%	34	13	38%
Property Services	2,647	2,719	1,497	55%	2,393	1,263	53%
Contracted Trans	710	710	136	19%	929	243	26%
Professional Meetings	920	1,139	231	20%	1,283	560	44%
Property Insurance	1,140	1,198	-	0%	966	-	0%
Liability Insurance	922	950	-	0%	782	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,047	1,069	536	50%	1,054	506	48%
Total Purchased Services	9,918	10,718	4,339	40%	9,852	4,044	41%
General Supplies	2,974	2,911	1,352	46%	2,890	1,449	50%
One - to- One	678	678	678	100%	1,624	1,052	65%
Regular Textbooks	1,810	1,690	1,584	94%	1,553	1,449	93%
Library Books	110	119	36	30%	97	37	38%
Periodicals	48	39	38	97%	47	38	81%
Food Supplies	2,350	2,350	609	26%	2,158	803	37%
Energy	2,843	2,843	1,229	43%	2,100	1,065	51%
Other	3,247	3,241	1,145	35%	3,053	1,176	39%
Total Supplies	14,060	13,871	6,671	48%	13,522	7,069	52%
Building	30,000	30,000	12,378	41%	29,014	12,602	43%
Site Improvement	-	-	401	0%	421	402	95%
Equip- General	1,210	1,241	890	72%	1,505	839	56%
Equip- Instructional	31	89	56	63%	58	5	9%
Vehicles	144	144	93	65%	344	171	50%
School Buses	700	700	700	100%	840	840	100%
Total Capital	32,085	32,174	14,518	45%	32,182	14,859	46%
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	3,078	3,078	449	15%	3,130	1,133	36%
TOTAL ALL	\$ 184,005	\$ 183,331	\$ 66,702	36%	\$ 177,564	\$ 66,519	37%

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

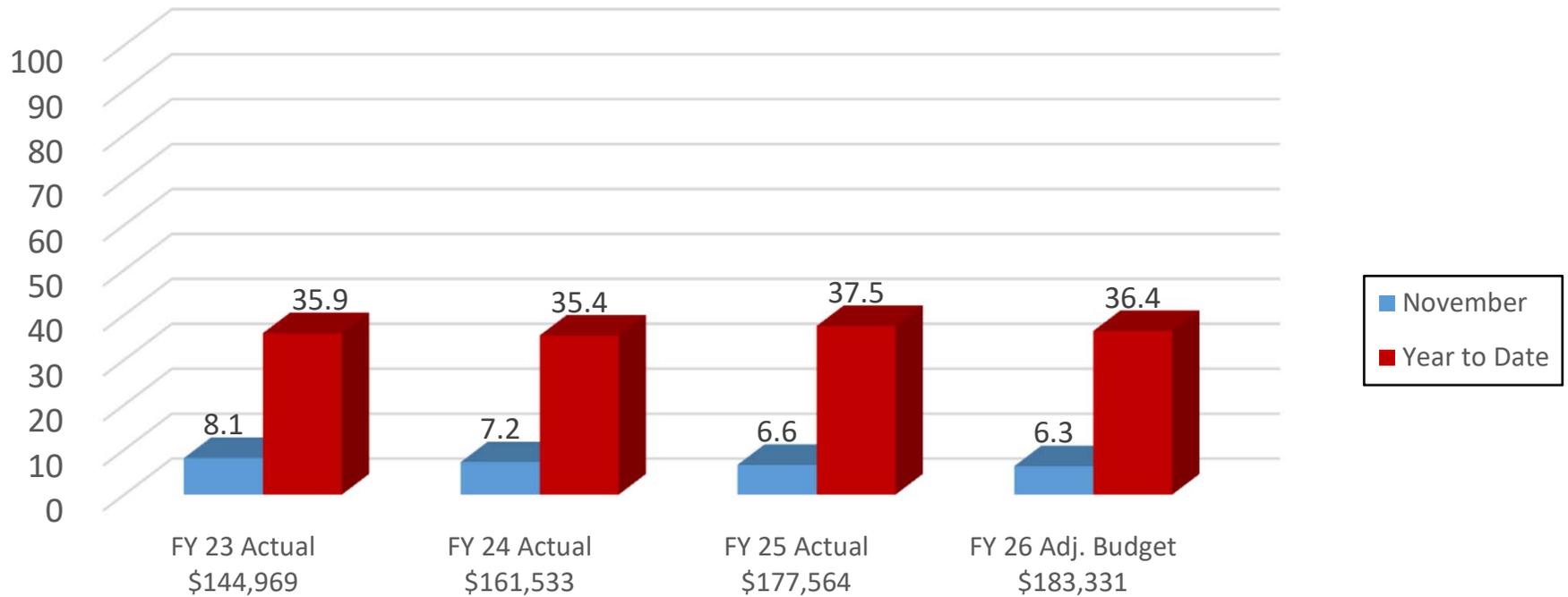
2022-23	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	9.3%	9.3%	2.1%	2.1%	14.3%	14.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.3%	3.9%	5.3%	8.7%	18.0%	12.0%	14.2%	4.5%	18.8%	21.0%	21.0%	5.5%	9.3%
Sept	11.6%	17.9%	9.0%	14.3%	4.2%	22.1%	7.9%	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%	1.8%	1.8%	9.3%	9.3%	10.3%	10.3%	16.0%	16.0%	0.0%	0.0%	5.5%	5.5%
August	8.1%	10.3%	6.0%	7.7%	8.5%	17.8%	16.3%	26.6%	14.6%	30.6%	14.6%	14.6%	9.7%	15.2%
Sept	6.7%	17.1%	7.8%	15.5%	5.2%	23.0%	6.7%	33.2%	9.2%	39.8%	0.0%	14.6%	7.1%	22.3%
Oct	8.9%	26.0%	7.8%	23.4%	12.7%	35.7%	9.9%	43.1%	2.1%	42.0%	0.0%	14.6%	7.7%	30.0%
Nov	7.6%	33.6%	7.7%	31.1%	4.8%	40.5%	4.9%	48.1%	3.2%	45.1%	0.0%	14.6%	6.3%	36.4%
Dec														
Jan														
Feb														
March														
April														
May														
June														

PERCENT OF EXPENSES INCURRED NOVEMBER



***Amounts in Thousands