



MEHLVILLE SCHOOL DISTRICT
EDUCATIONAL PLAN AND FINAL BUDGET
2025-2026

JUNE 30, 2025

TABLE OF CONTENTS

TABLE OF CONTENTS	i-iii
BOARD OF EDUCATION AND CENTRAL OFFICE ADMINISTRATORS	iv
BOARD APPROVED SCHOOL CALENDAR 2025-2026	v
SECTION 1 BUDGET MESSAGE	
Budget Letter	
Budget Message FY 2025-2026 – Key Budget Components & Assumptions	1-9
SECTION 2 CASH FLOW SUMMARY	
Budget Overview FY 2025-2026	1
Cash Flow Summary – Full Year Budget FY 2025-2026	2
Cash Flow Summary – Forecast FY 2024-2025	3
Cash Flow Summary – Full Year Adopted Budget FY 2024-2025	4
Finance Dashboard	5
SECTION 3 REVENUES	
Budget by Source/Object FY 2025-2026, Revenue by Source	1
Budget – Revenues FY 2025-2026	2
FY 2025-2026 Key Revenue Items Chart	3
FY 2025-2026 Revenue by Source Chart	4
FY 2025-2026 Local Revenue Chart	5
FY 2025-2026 State Revenue Chart	6
Current Taxes – Assessed Value History	7
Local Taxes – FY 2025-2026 Budget (Tax Year 2025)	8
Adjusted Tax Levy Rate History	9
Tax Collection History	10
Basic Formula/Classroom Trust – WADA Options for FY 2025-2026	11
Basic Formula/Classroom Trust – Revenue Budget FY 2025-2026	12
Prop C Sales Tax – Budget FY 2025-2026	13-14

TABLE OF CONTENTS – Continued

SECTION 4 EXPENSES

Budget by Source/Object FY 2025-2026, Expenditure by Source	1
Budget – Expenses FY 2025-2026	2
FY 2025-2026 Expense by Object Chart	3
FY 2025-2026 Salaries & Benefits Chart	4
Certified Salaries – FY 2025-2026 Budget	5
Classified Salaries – FY 2025-2026 Budget	6

SECTION 5 CAPITAL

Capital Budget	1-2
Historical Revenue/Operating Income/Capital Cost	3
Mehlville School District – Unfunded Prop S Projects	4

SECTION 6 DEBT

Debt Expense Summary	1-2
Summary of Principal and Interest Payments for ASBR FY 2024-2025	3
Debt Payment Schedule – Debt Service Fund #300 (Wells Fargo)	4
Detail G.O. Bond Pay Schedule	5

SECTION 7 FORECAST

Forecast Summary FY 26	1
------------------------	---

SECTION 8 REPLACEMENT SCHEDULES

Bus Fleet – Replacement Schedule FY 2025-2026	1
Non-Bus Fleet Vehicle Replacement Schedules Budget FY 2025-2026	2
FY 2025-2026 Budget – Facilities Non-Bus Fleet @ December 2024	3
FY 2025-2026 Budget – Other Non-Bus Fleet @ December 2024	4
FY 2025-2026 – 20 Year Replacement Plan Facilities Roofing	5
FY2025-2026 – 20 Year Replacement Plan Facilities HVAC	6
FY 2025-2026 – IT Equipment Replacement Target	7
FY 2025-2026 Budget – Food Service Equipment Replacement Plan	8

TABLE OF CONTENTS – Continued

SECITON 9 HISTORICAL DATA

History of Fund Balances	1
Revenue History	2-3
Expense History	4-5

SECTION 10 SALARY SCHEDULES

2025-2026 Salary Schedule – Certified	1
Classified Hourly Schedule (CLSH) & Parent as Teachers (PAT)	2
Community Education (COED)	3
Facilities Department Schedules (FACL)	4
Office Personnel Schedules (SCTL)	5
Food Service Department Schedule (SFNS)	6
Technology Department Schedules (ITS)	7
Transportation Schedule (TRAN)	8

SECTION 11 GENERAL LEDGER REVENUE & EXPENSE

All Revenue Accounts FY 2025-2026	1-2
All Expenditure Accounts FY 2025-2026	3-5

BOARD OF EDUCATION

Mrs. Peggy Hassler _____ President
Mrs. Tori Behlke _____ Vice President
Mr. Jeff Wolman _____ Secretary
Mr. Patrick McKelvey _____ Director
Mrs. Jean Pretto _____ Director
Mrs. Serene Wilkinson _____ Director
Mrs. Ann Zimpfer _____ Director

CENTRAL OFFICE ADMINISTRATORS

Dr. Jeff Haug _____ Superintendent of Schools
Mr. Marshall Crutcher, CPA _____ Chief Financial Officer | Treasurer
Dr. Chad Dickemper _____ Associate Superintendent
Dr. Julie Durham _____ Assistant Superintendent of Elementary Schools
Dr. Jason Landherr _____ Assistant Superintendent of Secondary Schools
Dr. Shannon Pike _____ Assistant Superintendent – Human Resources
Mrs. Jessica Pupillo _____ Chief Communications Officer
Mr. Adam Smith _____ Assistant Superintendent – Student Service
Dr. Brian Smith _____ Assistant Superintendent of Academics

2025-2026 ACADEMIC CALENDAR



Student days: 174
Teacher days: 182

 First and Last Day of School	 No School - District Closed
 Early Release Day/PD	 No School - Teacher Workday
 Professional Development	 Inclement Weather Make Up Day

4 District Closed - Independence Day	July '25							January '26							1-2 No School - Winter Break 5 No School - Teacher Workday 19 No School - Martin Luther King Jr. Day
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4	5					1	2	3	
	6	7	8	9	10	11	12	4	5	6	7	8	9	10	
	13	14	15	16	17	18	19	11	12	13	14	15	16	17	
	20	21	22	23	24	25	26	18	19	20	21	22	23	24	
	27	28	29	30	31			25	26	27	28	29	30	31	

TBD New Teacher Orientation 12 1/2 Professional Development 1/2 Teacher Workday 13-14 Professional Development 15 Teacher Workday 18 First Day of School	August '25							February '26							13 No School - Professional Development 16 No School - Presidents Day
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1	2	1	2	3	4	5	6	7	
	3	4	5	6	7	8	9	8	9	10	11	12	13	14	
	10	11	12	13	14	15	16	15	16	17	18	19	20	21	
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	
	24	25	26	27	28	29	30								
	31														

1 No School - Labor Day 24 Early Release, Early Childhood AM Attend	September '25							March '26							12 End of Third Quarter 13 No School - 1/2 Professional Development, 1/2 Teacher Workday 16-20 Spring Break
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5	6	1	2	3	4	5	6	7	
	7	8	9	10	11	12	13	8	9	10	11	12	13	14	
	14	15	16	17	18	19	20	15	16	17	18	19	20	21	
	21	22	23	24	25	26	27	22	23	24	25	26	27	28	
	28	29	30					29	30	31					

15 Early Release, Early Childhood AM Attend 17 End of First Quarter 27 HS Conferences 4 hrs 28 ES Conferences 4 hrs 29 MS Conferences 4 hrs 31 Early Release, Early Childhood AM Attend Conferences 3 hrs 20 mins	October '25							April '26							6 No School - District Closed
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
				1	2	3	4				1	2	3	4	
	5	6	7	8	9	10	11	5	6	7	8	9	10	11	
	12	13	14	15	16	17	18	12	13	14	15	16	17	18	
	19	20	21	22	23	24	25	19	20	21	22	23	24	25	
	26	27	28	29	30	31		26	27	28	29	30			

3 No School - District Closed 26-28 No School - Thanksgiving Break	November '25							May '26							22 Last Day of School Early Release, 1/2 Teacher Workday End of Fourth Quarter/Second Semester 25 No School - Memorial Day 26-29 Inclement weather make up days
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
							1						1	2	
	2	3	4	5	6	7	8	3	4	5	6	7	8	9	
	9	10	11	12	13	14	15	10	11	12	13	14	15	16	
	16	17	18	19	20	21	22	17	18	19	20	21	22	23	
	23	24	25	26	27	28	29	24	25	26	27	28	29	30	
	30							31							

19 End of Second Quarter/First Semester 22-31 No School - Winter Break	December '25							June '26							1-2 Inclement weather makeup days 19 No School - Juneteenth The district may use up to five virtual learning days for inclement weather or other emergency. Should we use all five days, additional inclement weather days will be made up
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5	6		1	2	3	4	5	6	
	7	8	9	10	11	12	13	7	8	9	10	11	12	13	
	14	15	16	17	18	19	20	14	15	16	17	18	19	20	
	21	22	23	24	25	26	27	21	22	23	24	25	26	27	
	28	29	30	31				28	29	30					

BUDGET MESSAGE



June 26, 2025

Board of Education
Mehlville School District

Dear Members of the Board of Education,

Submitted for your approval is the annual budget for the 2025-26 school year.

This budget was prepared by the Chief Financial Officer based on discussions with every department head, the Cabinet, the Superintendent, the Finance Committee, the Board of Education, and the community.

The budget contains a lot of data. The most important focus is the "Executive Summary" of the Budget Message in section #1. If you want more details without studying the entire document, the next level of focus should be the footnotes on page 1 of the cash flow section, page 1 of the revenue section, and page 1 of the expense section which will give you a comprehensive overview of the budget.

Respectfully submitted,

Marshall Crutcher
Chief Financial Officer

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.

Key Assumptions & Budget Estimates

The following are **key assumptions**:

- 174 school day attendance
- Local tax: reassessment year, \$4.0094 blended tax rate (\$4.0070 in FY25), 2.9% CPI, .8% AV increase, \$8M new construction, 96.72% collection rate, and \$253K revenue per one cent tax levy. Tax rates are finalized in September so the budget is an estimate.
- Basic Formula: \$7,145 SAT, 1.088 dollar value modifier, 150 ADA for 2025 summer school, and 9,867 WADA/WAM based on estimated FY25 WADA, and 91.5% attendance.
- Sales tax: \$1,495 reimbursement per WADA, and 9,755 WADA based on estimated FY25. Unlike the Basic Formula revenue, DESE will not allow optional years of WADA to be used.
- Investment earnings for operating funds is based on about 91% of current year estimates. Arbitrage limitations reduces Prop S interest to net 1.22427% with the remainder set aside as a liability to pay the federal government.
- Health insurance assumes 10.0% district rate increase for January 2026 and no coverage changes.
- Gasoline/diesel use of 155,000 gallons at \$3.50 per gallon.
- Electric is estimated to increase \$325K due to \$425K rebates received in FY25 that will not repeat. However, more rebates are expected with additional HVAC replacement, plus reduced costs are expected from continued HVAC replacement.

The following are **key estimates** for data that is unavailable until after FY25 begins. Once actual data is available then budget adjustments may occur. Examples are:

- State revenue withholding due to budget shortfalls for basic formula, sales tax, transportation
- Tax levy assessed value that is finalized in September by the county

- Title I, II, and III federal allocation adjustments
- Final FY24 WADA which impacts FY25 sales tax
- New year September enrollment for VICC students
- Unforeseen facility emergencies (HVAC failure, leaking roofs.....)
- Gasoline price fluctuations on 155,000 gallons of fuel
- Negative medical insurance claims experience that could raise medical rates

Cash Flow Summary (see section #2)

Operating Funds:

Operating funds consist of the General Fund #110 plus the Teacher Fund #120. These funds are used for the ongoing daily operations of the district. It is very important to distinguish between operating fund results versus non-operating fund results as they each represent very different meanings.

FY26 operating net gain is zero compared to \$1.1M forecast net loss in FY25 (see Cash Flow section, page 1, **note #2**). It explains that capital funding was reduced \$2.2M by moving the necessary amount to the General Fund **in order to have a break-even FY26 operating fund budget**. This capital funding reduction is not significant since FY23 capital funding was \$9.4M (excluding food service and ESSER), and FY26 funding is \$19.0M, still well above FY23 levels. **Capital funding for FY25 and 26 is shown in the Capital section on pages 1 and 2 for total “tax levy revenue/interest” plus total “transfer from General Fund” amounts.** FY26 capital funding is less than FY25 capital funding but still significantly ahead of FY23 capital funding. FY26 capital funding includes allocating \$3.5M to HVAC reserves, \$.8M to Prop A funding, and over \$14M to regular capital funding.

The cash reserve % is calculated by dividing the operating fund end of year cash balance (June 30 balance) by the annual operating fund expense for that same fiscal year. The lowest point of cash balances for the district is early December where cash balances in past years have ranged from 3% to 10% until county tax revenue is finally received.

Ending cash balance for operating funds is forecast at \$43.0M for FY25 and budgeted at \$43.0M for FY26. Obviously, **any difference in actual FY25** ending year cash compared to the forecast will **carry over to adjust FY26** budgeted cash.

Cash reserve % is 30.5% for FY26 budget and **31.6% for FY25** forecast. The previous years of cash reserve % are 34.0% in FY24, 37.0% in FY23, 34.3% in FY22, 35.9% in FY21, 36.2% in FY20, 30.3% in FY19, 28.8% in FY18, 26.7% in FY17, 25.0% in FY16, and 21.3% in FY15. The district has maintained healthy cash reserves in recent years. **Having sufficient cash reserves avoids the need to borrow short-term funds when cash is the lowest in November, and it enables the district greater flexibility to avoid immediate budget cuts when government funding changes suddenly.** For example, during Covid the District faced a preliminary FY21 operating budget deficit of \$6M and never paused to consider cutting education programs since FY20 reserves were 36.2%

Non-operating Funds:

Non-operating funds consist of appropriated general funds, restricted debt funds, and restricted capital funds.

1. Appropriated funds consist of food service (fund #500), student activity (fund #600) and athletics (fund #700). Community donations, student fees, and federal/state reimbursements

comprise the revenue sources. The funds are earmarked for specific purposes and do not represent taxpayer money.

2. Restricted debt funds for general obligation bonds (fund #300) and certificates of participation (fund #450), which are known as COP's, are funded by tax levies to pay off debt.
3. The restricted capital fund #410 receives money primarily from a portion of the Classroom Trust state revenue and a portion of the VICC program. This fund is restricted to use for capital disbursements.

The FY26 non-operating loss is \$8.2M due to Prop S capital project spending of funds that were received in FY21. Food service budget is a net loss of \$.4M due to \$.3M capital projects spending but the overall ending fund balance is budgeted to be over \$2M. Student activities and athletics activities are budgeted near break-even.

Debt Service Fund #300 represents Prop S general obligation bonds. \$37.7M bond proceeds were received in FY21 due to the 4/6/21 ballot that passed, authorizing a no tax increase bond. See section #6 for debt payment schedules. Initially, the debt service tax levy required 12 cents annually to pay the scheduled debt payments, and each year the operating fund tax rate was voluntarily reduced 12 cents to fully offset the debt service levy. Due to passing Prop E, the Missouri State Auditor tax schedules permanently reduced the operating fund tax rate by 12 cents in FY23 and this tax rate reduction is embedded within the blended tax rate regardless of the debt service tax levy going forward. Since future Prop S related debt service tax levies will be 12 cents or lower, the embedded 12 cent operating tax reduction will always offset or more than offset the Prop S debt service tax levy.

FY26 debt service tax levy is budgeted at 12 cents, but the required tax levy may be less. Initial estimates calculate the required debt service tax levy at about 9.6 cents, which cannot be confirmed until final assessed values are received from St. Louis County in September. The reason for the drop in the tax rate is due to higher assessed values that now produce more revenue per one cent than before. If this estimate is correct, then there are multiple options.

One option is to simply reduce the debt service tax levy from 12 cents to 9.6 cents to pay the required principal and interest payments.

Another option is to continue to levy the 12 cents and use the additional 2.4 cents levy to prepay G.O. bond principal and save \$281K interest expense. Per L.J. Hart (debt underwriter) and Gilmore & Bell (debt compliance attorney) almost all school districts are choosing this option. The Finance Committee was consulted last year and approved a recommendation to prepay principal, as stated above, in both FY25 and FY26. Options will be reassessed after FY26. A plan was presented to the Finance Committee in February 2025 to use the estimated 2.4 cents to add to the Prop A renewal after FY26 for a no tax increase that supports capital funding restricted to recurring capital infrastructure costs like buses, roofing, asphalt, and IT equipment. The Finance Committee endorsed this recommendation. Meanwhile in FY26, the Board will be presented with the prepayment resolution in August (mentioned above) based on preliminary July assessed values. This resolution allows prepaid principal to be paid to an escrow account initially, then will be paid to the lender in March 2026 after the 3/1/26 call date.

In FY27, the approximate 2.4 cents debt service tax levy could be utilized in conjunction with the Prop A renewal in FY26 for a no tax increase. Prop A, currently 3.2 cents, is used for roofing and HVAC costs and amounts to over \$800K per year. This is a temporary tax that ends after 2025-26

school year. If the Prop A 3.2 cents ends after FY26, and if the debt service tax levy is reduced by 2.4 cents after FY26, then about 5.6 cents is available for no-tax-increase funding which currently amounts to \$1,431,000 per year at about \$253K per one cent. It has been recommended to use the 5.6 cents for a no tax increase capital levy restricted to purchasing recurring capital infrastructure like buses, roofing, asphalt, and IT equipment. This is estimated to cover 60% of \$2.4M total annual cost for core capital infrastructure, excluding HVAC.

COP Fund #450 is used to pay certificate of participation debt. Although it is debt, it differs from general obligation bond debt by the mechanics of how tax is levied to pay the debt. All COP debt is paid off and the fund balance is zero. The district does not have COP debt currently.

Capital Fund #410 revenue and project expenses are shown in section #5. FY26 Capital Fund revenue is determined by first calculating the revenue necessary for the operating funds to break even, then allocating the remaining funds to the Capital Fund. FY26 tax levy revenue is about \$19M compared to over \$21M forecast for FY25. The reduction is due to operating expenses outpacing operating revenues, therefore requiring additional revenue to be used for operating funds. This trend is normal and is expected to continue. Tax levy revenue for capital funding was **\$9.4M for FY23, \$23.3M for FY24, \$21.2M for FY25, and \$19.0M for FY26, so funding decreases \$2.2M but is still significantly more than FY23** (see footnote #2 on page 1 of the Cash Flow section).

Page 2 of the Capital section shows the Capital Fund is comprised of 5 categories, or “buckets”. The “Prop S” bucket represents bond proceeds of \$37.7M in FY21 and shows FY26 Prop S project costs over \$5M, and remaining funds available. The “Prop R” bucket represents a \$1,750K annual transfer from the General Fund to the Capital Fund which is required by Prop R (passed 11/3/2015). The “Prop A” bucket was passed 4/5/2016 for 4 cents initially (which is adjusted annually by the Hancock amendment) and is currently adjusted to 3.26 cents and generates over \$800K revenue per year. This revenue must be used for roofing or HVAC projects. This is a 10-year levy that expires after FY26. The **“HVAC reserve” bucket receives \$3.5M** of capital funding which will complete most of the funding needed for the multi-year \$37M HVAC replacement plan to be completed the summer of 2026 (FY27). This plan replaces HVAC without incurring debt and, therefore, saves about \$12M of interest expense. FY27 HVAC funding is estimated to be \$1M or less to complete the HVAC funding. Finally, the **regular “Fund #410” bucket receives about \$14M.**

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.

Page 2 of the Capital section **shows over \$16M available for unfunded Prop S projects.** There is a list of over **\$40M of unfunded Prop S projects waiting to be tackled** (see page 4 of the Capital section).

Revenue (see section #3)

Total budgeted revenue is **\$172.8M** in FY26. FY25 forecast revenue is \$168.4M. Thus, FY26 revenue is **up \$4.4M, or 2.6%,** from FY25 revenue. The increase is due to **basic formula / classroom trust increasing \$4.6M,** local tax increasing \$.8M, while offset by a \$.6M to other grants. Other grant revenue decreases are offset by related expense decreases which net to zero.

There are 36 line items on the revenue financial statements. **Over 85% of revenue is comprised of local tax, sales tax, basic formula / classroom trust, early childhood, and transportation.** The following revenues are key components to the budget. Significant budget assumptions, estimates and facts are highlighted. Amounts are estimates and actual results will vary from the estimates.

1. Local Taxes

Local taxes represent commercial and residential real estate and personal property taxes that are levied annually in the fall and are due to the county by December 31. Odd calendar years are reassessment years and even calendar years are non-reassessment years. **So, taxes levied this fall are a non-reassessment year.**

Note the difference between “**tax year**” versus “**fiscal year**”. A “**tax year**” is based on the calendar year ending December 31. A “**fiscal year**” is based on the year ending June 30. So “**tax year**” 2025 is the period of 1/1/2025 – 12/31/2025, while “**fiscal year**” 2026 is the period of 7/1/2025 – 6/30/2026. So, the fall tax levy in 2025 is in fiscal year 2026.

St. Louis County uses 4 tax rates (residential real estate, commercial real estate, agriculture and personal property) and a blended rate (weighted average of the 4 rates).

- **Local tax revenue** budget is **\$101.6M, up \$.8M**, or .8% from this year. The increase is from estimated .8% increase in AV (assessed valuation) although this can vary significantly. AV is not finalized by STL county until September. **Actual AV variances from estimated AV will result in a FY26 budget adjustment.**
- **Local tax** comprises over **60% of the total revenue** budget.
- **1 cent of tax levy is estimated to equal \$253K** revenue.
- Tax year **2025** (FY26) is a **reassessment year** so any voluntary rollback in calendar 2025 can be rolled back in calendar 2026.
- The tax rates and tax levy are determined per **state auditor calculation schedules.**
- Tax rates are presented for **board approval at the September tax rate hearing.** Tax rates are required to be **filed with St. Louis County by September 30th.**
- **Tax collections are budgeted at 96.72%.** The historical collection % of total tax levied is 97.13%. However, FY24 collection % was 96.26%, most likely due to unusually high AV increases and higher tax bills. **The FY26 budget is 96.72% (the same as the current FY25 adjusted budget).** If collections return to the normal 97.13%, revenue will be **\$425K favorable for FY26.** If revenue continues at the FY24 pace of 96.26%, then revenue will be **\$475K unfavorable for FY26.** FY25 results will not be known until the end of June 2025, so the FY26 budget cannot be based on FY25 results (see footnote #2 on page 1 of the Revenue section).
- **Prop A ends after FY26** and generates about **\$.8M annual revenue that will end if it is not renewed.** Prop A is currently 3.26 cents of tax levy. Prop A revenue is currently restricted to be used for roofing and HVAC, however **annual roofing needs average about \$850K annually so the revenue is mostly used for roofing.**
- **Residential property tax freeze** begins FY26 (tax year 2025). It is uncertain how much revenue will decrease from the tax freeze. **There is not sufficient data to make an estimate, 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. Current estimates for other AV are \$8M for new construction, 2% for personal property, and 1% for commercial.

- Key assumptions are 1) **\$4.0094** blended tax rate, 2) **.8%** AV (assessed value) increase, **\$8M** new construction, 2.9% CPI (inflation), and **\$105.1M** tax levy collected at **96.72%**.
- The 2024 blended tax rate is \$4.0070 and **ranks 17th lowest out of 22** county districts.
- Most of the tax levy revenue is recorded to the General/Teacher Fund, except Prop A 3.26 cents is recorded to the Capital Fund and about 61 cents regular levy is also allocated to the Capital Fund, and 12 cents is recorded to the Debt Service Fund to pay off Prop S bonds.
- The blended tax rate consists of a **permanent tax rate** budgeted at \$3.9767, and a **temporary Prop A tax rate** budgeted at \$.0327 (FY25 was \$.0326). Prop A was passed for 4 cents but the Hancock amendment will adjust that rate annually based on statutory calculations. **Prop A** is a temporary 10-year tax for about \$820K annual revenue that **ends after FY26 if not renewed**. It is restricted to be used for roofing and HVAC, however **annual roofing needs average about \$850K annually so the revenue is mostly used for roofing**.
- The last 6 **non-reassessment** years have averaged a **1.0% AV** increase, compared to the last 6 **reassessment** years which have averaged a **6.4% AV** increase.
- For tax year 2008 AV totaled \$1.884B. Then the recession hit in 2009 and AV declined 4 out of 5 years. **AV did not reach \$1.884B until tax year 2019, 11 years after the recession**.

2. State Basic Formula/Classroom Trust

FY26 is subject to **potential unfavorable variances up to \$3.3M or favorable variances up to \$4M**. FY26 will have a true-up of the FY25 revenue that is based on estimated FY25 WADA that will not be known until after the FY25 school year. Additionally, FY26 revenue is based on estimated FY25 WADA as well. Thus, the difference from **actual versus estimated FY25 WADA will result in a “double” variance as a FY25 true-up in FY26 and a FY26 budget adjustment**. The variance is effectively doubled. The variance is primarily impacted by attendance %, which in the last 5 years varied from 88.82% to 94.04% with a 5-year average of 91.76%. Most recently, FY24 was 91.98%. **The budget is based on 91.50% which is conservative**. However, the variances noted earlier are possible if greater fluctuations occur (see Revenue section, page 1, note #3).

- Basic formula/classroom trust revenue budget is \$25.5M, up \$4.7M from FY25.
- This revenue comprises over **14% of the total revenue** budget.
- Key assumptions are **\$7,145 SAT** (state adequacy target), **1.088 DVM** (dollar value modifier), **150 ADA** for 2025 summer school, and **9,867 WADA/WAM based on FY25 WADA**.

3. Proposition “C” Sales Tax

- This is a statewide half cent sales tax and is based on the preceding year WADA.
- Sales tax revenue **budget is \$14.6M, up \$.1M, or .7%**.
- Key assumptions are 1) FY25 estimated WADA of 9,755 and 2) **per WADA reimbursement is \$1,495**.

4. Desegregation (VICC)

Revenue is budgeted to **decrease \$338K**. The maximum reimbursement for VICC students is \$7,800. FY26 student count budget is 86 compared to 122 for FY25. FY26 budgeted true-up is a \$45K increase (FY25 actual student count versus FY25 estimated count at the beginning of the year).

5. Other Local Revenue
Other revenue consists of building and facility use rental fees, field trip/student activity fees, and E-rate reimbursements for qualifying technology expenses.
6. State Transportation
Reimbursements are estimated to **increase \$60K, or 2.3% based on current year expense trends of filled open positions plus salary increases.**
7. State - Early Childhood
The district is reimbursed one year in arrears for this expenditure. Usually, near 100% of expenses are reimbursed the following year.
8. Federal – school lunch and breakfast
Revenue represents a full 174 day school year.
9. Federal Programs
Program grants are updated in September and finalized next January. The budget will be then be adjusted to show the update. Title I funds are used for reading at Bierbaum, Beasley, Forder and Trautwein elementary schools. Title II funds are for teacher professional development. Title III is for limited English proficiency instruction. Title IV is student support and academic enrichment for mental health services and supplies. CTE is for student career and technical education. The Perkins grant helps students prepare for post-secondary institutions. **Title revenue is uncertain as of now, so normal funding will be budgeted for revenues and expenses, then adjusted in FY26 as needed. Other federal grants in FY25 totaled about \$.6M and the FY26 budget is reduced to zero, however expenses have been reduced to zero so the net impact is break-even.**

Expense (see section #4)

Total budgeted expense is \$181.0M in FY26, up \$2.2M or 1.2% from FY25 forecast primarily due to a \$5.3M increase for salaries/benefits offset by a \$3.0M decrease for capital projects (Prop S).

The following key budget expenses are summarized below.

1. Salaries and benefits
Total salaries and benefits increase \$5.3M. See pages 5 & 6 of the Expense section for budget details of classified and certified staff salaries and health insurance. 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.
2. Purchased Services & Supplies
The budget for purchased services and supplies is \$24.0M which is the same as the FY25 forecast.
3. Capital (see section #5)
The capital **budget is \$32.1M** and is detailed in the capital section #5. The capital projects portion is \$30M which includes \$3.5M allocated to the HVAC replacement reserves. FY26 HVAC budgeted cost is over \$15M, with the \$6.4M ending balance to be spent on FY27 HVAC projects for MHS and Bierbaum.

Prop S projects are estimated to have about \$1.9M available after scheduled projects are completed. The note on page 2 shows over \$16M available for unfunded Prop S projects. Page 4 shows over \$40M of Prop S projects that are still unfunded.

FY26 budget also provides 6 new buses and 3 non-bus vehicles for facilities and IT. Prop R projects will receive the annual \$1,750K funding by transferring funds from the general fund to the capital fund. Projects are still to be partially determined, but currently include roofing and asphalt projects. Prop A projects are for roofing. Prop A provides a ten-year 3.2 cent temporary tax, over \$.8M revenue, that will sunset after FY26 (2025 tax year).

4. Debt Service (see section #6)

The district passed a ballot on April 6, 2021 that authorized a no tax increase general obligation bond for \$35M with a 12 cent tax levy. The actual proceeds were received June 3, 2021 for a total of \$37,708,737 that included the \$35M plus the related premium. The cost of issuance is \$324,750. The tax levy is budgeted to increase the debt service tax levy by 12 cents in FY24. In FY23, this 12 cent debt service levy was offset by a voluntary 12 cent reduction to the General Fund to net a zero tax increase. This voluntary reduction is now permanently embedded within the tax rate.

FY25 beginning balance debt is \$32.1M, all of which is the bond debt. FY25 principal expense was \$2,150K, which included \$625K principal prepayment, and interest expense was \$970K. FY25 ending balance is \$29.9M. In FY26, the bond debt pays \$2,175K principal and \$893K interest, which includes an estimated \$625K prepayment of principal. FY26 ending debt balance is \$27.8M which includes the estimated prepayment.

It is noteworthy that with the passage of the Prop S \$35M bond issue, that **Mehlville still ranks last out of 22 county districts for outstanding debt per student**. The bond is a big boost to the district, but still ranks last in investment in infrastructure.

Forecast (see section #7)

Normally a forecast is presented for current year, next year, and 3 additional years. The forecast is always prefaced as a document to take caution when reviewing projections beyond the budget year because of significant fluctuations that will occur. Due to unprecedented time of uncertainty, the FY26 budget has a much greater chance of significant fluctuation. This makes forecast years beyond FY26 somewhat meaningless. Therefore, it is deemed to be of no value to prepare a forecast for the FY26 budget.

Supplemental Data (see sections 8 through 11)

Additional data has been provided to allow for more detailed understanding of district historical data and for future district planning.

Other

District enrollment in January 2025 is 9,464 compared to 9,587 in January 2024. VICC student enrollment is 116 in January 2025 compared to 154 in January 2024.

CASH FLOW

MEHLVILLE SCHOOL DISTRICT
Budget Overview
FY2026

	FY25 Forecast	FY26 Budget		Inc(Dec)	%	
Cash Reserve %	31.6%	30.5%		-1.1%	(decrease due to higher expense base)	
Operating Fund Gain(Loss)	\$ (1,095,000)	\$ -	see Note 2	\$ 1,095,000	(FY24 loss due to lower tax collection % of 96.21%)	
Non-operating Gain(Loss)	(9,303,000)	(11,156,000)	see Note 3	(1,853,000)	(difference due to timing of capital projects)	
Total Fund Gain(Loss)	\$ (10,398,000)	\$ (11,156,000)		\$ (758,000)		
						Op Fund Inc(Dec) 6,211,000 Non-Op Fund Inc(Dec) (1,778,000)
Revenue	\$ 168,416,000	\$ 172,849,000		\$ 4,433,000	2.6%	
						4.8% 10 year avg. per year increase
Expense:						
Salaries	\$ 90,603,000	\$ 93,614,000		\$ 3,011,000	3.3%	
Benefits	28,986,000	31,250,000		2,264,000	7.8%	
Services/Supplies	24,024,000	23,978,000		(46,000)	-0.2%	
Sub-total	143,613,000	148,842,000		5,229,000	3.6%	
Capital	32,071,000	32,085,000		14,000	0.0%	
Debt	3,130,000	3,078,000		(52,000)	-1.7%	
Total Expense	\$ 178,814,000	\$ 184,005,000		\$ 5,191,000	2.9%	
						6.6% 10 year avg. per year increase
						see Note 1

see Note 1		Rank out of 22		Description	
Finance Dashboard		STL County Districts			
Tax Rate 2024	\$ 4.0070	17th		Taxes provide over 60% of total district revenue	
Op expense per student FY24	\$ 13,852	19th		Represents operating spending for student education	
Debt per student FY24	\$ 3,246	22nd		Represents debt financing for infrastructure spending	

Summary Notes and Assumptions

Note 1: The 10 year average per year expenses have increased 6.4% compared to revenue increasing 4.8%. The revenue gains were made possible through the Prop R 49 cent increase and Prop A 4 cent temporary increase, both in FY17, plus the Prop S \$35M bond in FY21, and Prop E 31 cent increase for FY24. The district ranked 22nd in tax rate before Prop E, and now ranks 17th. The district ranks 19th in operating spending per student, and 22nd in debt per student.

Note 2: FY25 net operating loss forecast is about 1.1M compared to near break-even FY26 operating gain/loss.

Per below, the tax levy/transfers portion of capital funding decreases > \$2.2M in FY26 due to decreasing the Capital Fund levy and increasing the General Fund levy in order to have a break even operating budget. **Each year it is anticipated that capital fund levy will decrease somewhat in order to maintain break-even operating budgets.**

	FY25 Forecast	FY26 Budget	FY26/FY25 Diff	
Capital Fund Revenue				
Tax levy/transfers	21,251	19,015	(2,236)	Offset to General Fund for net zero operating
Prop R	1,750	1,750	-	Prop R commitment
ESSER/Safety Grant	-	-	-	
Food Service transfers	726	325	(401)	Food service pays for food service capital expenses
Total Capital Fund	23,727	21,090	(2,637)	

Note 3: FY26 non-operating net loss is detailed below:

Food Service	(366,000)	Deficit is primarily due to \$325K capital expenses, but overall fund balance is over \$2M
Activity Funds	46,000	
Capital	(10,995,000)	Loss is due to Prop S projects and HVAC expense using funds received prior years
Debt	159,000	Revenue is based on a 12 cent tax levy and expense is based on debt pay schedules
Total	(11,156,000)	

Note 4: Fund transfers are budgeted for 1) **\$1,750K recurring annual Prop R** transfer from General Fund to Capital Fund, 2) **food service** capital cost transfer from Food Service to Capital Fund, and 3) **\$333K** transfer from General Fund to Food Service for Prop E salary increases. General Fund received all Prop E revenue. This transfer reimburses Food Service for the Prop E salary increase portion.

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Budget
FY26

NY Budget 2

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 43,030,972	\$ 4,218,302	\$ 31,354,558	\$ 2,984,182	\$ 81,588,014
Revenue	143,300,000	7,297,000	19,015,000	3,237,000	\$ 172,849,000
Expenditures	141,217,000	7,625,000	32,085,000	3,078,000	\$ 184,005,000
Transfers	(2,083,000)	8,000	2,075,000	-	\$ -
Net Gain (Loss)	-	(320,000)	(10,995,000)	159,000	\$ (11,156,000)
End Balance	\$ 43,030,972	\$ 3,898,302	\$ 20,359,558	\$ 3,143,182	\$ 70,432,014

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 41,663,953	\$ 1,367,019	\$ 43,030,972	Operating \$ -
Revenue	51,481,000	91,819,000	143,300,000	Non-Operating (11,156,000)
Expenditures	49,317,000	91,900,000	141,217,000	Total \$ (11,156,000)
Transfers (Note 1)	(2,083,000)		(2,083,000)	
Net Gain (Loss)	81,000	(81,000)	-	
End Balance	\$ 41,744,953	\$ 1,286,019	\$ 43,030,972	

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

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 2,561,300	\$ 1,399,836	\$ 257,166	\$ 4,218,302
Revenue	5,551,000	1,171,000	575,000	7,297,000
Expenditures	5,925,000	1,125,000	575,000	7,625,000
Transfers (Note 2)	8,000			8,000
Net Gain (Loss)	(366,000)	46,000	-	(320,000)
End Balance	\$ 2,195,300	\$ 1,445,836	\$ 257,166	\$ 3,898,302

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

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,984,182	\$ 2,984,182
Revenue	-	3,237,000	3,237,000
Expenditures	-	3,078,000	3,078,000
Transfers	-		-
Net Gain (Loss)	-	159,000	159,000
End Balance	\$ -	\$ 3,143,182	\$ 3,143,182

Cash reserve % of annual expense

	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	30.5%	Budget		\$ (11,156)	\$ -
6/30/25 Cash Reserve %	31.6%	Forecast		\$ (10,398)	\$ (1,095)
6/30/24 Cash Reserve %	34.0%	Actual	13.6%	\$ 3,603	\$ 517
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY25

Forecast
May-24

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Fund Balance	\$ 44,125,972	\$ 5,235,302	\$ 39,722,558	\$ 2,902,182	\$ 91,986,014
Revenue	137,089,000	6,855,000	21,251,000	3,221,000	\$ 168,416,000
Expenditures	136,101,000	7,503,000	32,071,000	3,139,000	\$ 178,814,000
Transfers	(2,083,000)	(369,000)	2,452,000	-	\$ -
Net Gain (Loss)	(1,095,000)	(1,017,000)	(8,368,000)	82,000	\$ (10,398,000)
End Fund Balance	\$ 43,030,972	\$ 4,218,302	\$ 31,354,558	\$ 2,984,182	\$ 81,588,014

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 40,535,953	\$ 3,590,019	\$ 44,125,972	Operating \$ (1,095,000)
Revenue	51,035,000	86,054,000	137,089,000	Non-Operating (9,303,000)
Expenditures	47,824,000	88,277,000	136,101,000	Total \$ (10,398,000)
Transfers (Note 1)	(2,083,000)		(2,083,000)	
Net Gain (Loss)	1,128,000	(2,223,000)	(1,095,000)	
End Fund Balance	\$ 41,663,953	\$ 1,367,019	\$ 43,030,972	

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

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,578,300	\$ 1,399,836	\$ 257,166	\$ 5,235,302
Revenue	5,155,000	1,125,000	575,000	6,855,000
Expenditures	5,803,000	1,125,000	575,000	7,503,000
Transfers (Note 2)	(369,000)			(369,000)
Net Gain (Loss)	(1,017,000)	-	-	(1,017,000)
End Fund Balance	\$ 2,561,300	\$ 1,399,836	\$ 257,166	\$ 4,218,302

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

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

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	31.6% Forecast		\$ (10,398)	\$ (1,095)
6/30/24 Cash Reserve %	34.0% Actual	13.6%	\$ 3,603	\$ 517
6/30/23 Cash Reserve %	37.0% Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3% Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9% Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2% Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3% Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8% Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7% Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0% Actual	3.4%	\$ 4,323	\$ 2,478

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,083,030
Excess of Min Required Balance	\$ 38,947,942

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Adopted Budget
FY2025

Adopted Budget

Actual Beginning Cash - see Note 1

Note: The objective of this schedule is to show the FY25 beginning year adopted budget to compare to the ending year FY25 adjusted budget.

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Fund Balances 6-30-24	\$ 44,125,972	\$ 5,235,302	\$ 39,722,558	\$ 2,902,182	\$ 91,986,014
Revenue	137,042,000	6,928,000	20,308,000	3,277,000	\$ 167,555,000
Expenditures	135,292,000	7,159,000	28,945,000	3,113,000	\$ 174,509,000
Transfers	(1,750,000)	(644,000)	2,394,000	-	\$ -
Net Gain (Loss)	-	(875,000)	(6,243,000)	164,000	\$ (6,954,000)
Fund Balances 6-30-25	\$ 44,125,972	\$ 4,360,302	\$ 33,479,558	\$ 3,066,182	\$ 85,032,014

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves		Net Gain (Loss)
Fund Balances 6-30-24	\$ 40,535,953	\$ 3,590,019	\$ 44,125,972	Operating	\$ -
Revenue	49,528,000	87,514,000	137,042,000	Non-Operating	(6,954,000)
Expenditures	46,456,000	88,836,000	135,292,000	Total	\$ (6,954,000)
Transfers	(1,750,000)		(1,750,000)		
Net Gain (Loss)	1,322,000	(1,322,000)	-		
Fund Balances 6-30-25	\$ 41,857,953	\$ 2,268,019	\$ 44,125,972		

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Fund Balances 6-30-24	\$ 3,578,300	\$ 1,399,836	\$ 257,166	\$ 5,235,302
Revenue	5,228,000	1,125,000	575,000	6,928,000
Expenditures	5,459,000	1,125,000	575,000	7,159,000
Transfers	(644,000)			(644,000)
Net Gain (Loss)	(875,000)	-	-	(875,000)
Fund Balances 6-30-25	\$ 2,703,300	\$ 1,399,836	\$ 257,166	\$ 4,360,302

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Fund Balances 6-30-24	\$ -	\$ 2,902,182	\$ 2,902,182
Revenue	-	3,277,000	3,277,000
Expenditures	-	3,113,000	3,113,000
Transfers	-		-
Net Gain (Loss)	-	164,000	164,000
Fund Balances 6-30-25	\$ -	\$ 3,066,182	\$ 3,066,182

Cash reserve % of annual exp	June		November	Net Gain/(Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	32.6%	Budget-Note 1		\$ (6,954)	\$ -
6/30/24 Cash Reserve %	34.0%	Actual	13.6%	\$ 3,603	\$ 517
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478

Note 1> Actual FY25 beginning cash for operating funds is \$44.1M, up \$2.1M from the \$43.4M adopted budget.

Cash reserve adjusted budget is now 32.2% instead of 32.1% adopted budget.

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,058,760
Excess of Min Required Balance	\$ 40,067,212



Finance Dashboard

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

Represents community economic strength

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

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

Operating Expense per Student FY24

1 Clayton	25,101
2 Brentwood	25,077
3 University City	20,487
4 Maplewood	19,288
5 Valley Park	19,126
6 Normandy	18,326
7 Hancock Place	17,894
8 Pattonville	17,596
9 Riverview Gardens	17,074
10 Ladue	16,752
11 Ferguson-Florissant	16,508
12 Kirkwood	16,310
13 Webster Groves	16,114
14 Hazelwood	15,679
15 Parkway	15,255
16 Jennings	14,932
17 Afton	14,682
18 Rockwood	14,623
19 Mehlville	13,852
20 Ritenour	13,537
21 Lindbergh	13,051
22 Bayless	12,615

Represents student education investment

<u>Blended Tax Rate for Fall 2024</u>	
Riverview Gardens	5.9459
Hazelwood	5.7053
Jennings	5.3754
Maplewood	5.2169
Normandy	5.1900
Hancock Place	4.9400
Afton	4.9284
Ferguson-Florissant	4.7035
Valley Park	4.6710
Ritenour	4.6605
Pattonville	4.5743
Brentwood	4.5079
University City	4.3772
Webster Groves	4.2772
Clayton	4.2558
Bayless	4.0969
Mehlville	4.0070
Kirkwood	3.9098
Rockwood	3.8826
Parkway	3.8673
Lindbergh	3.8445
Ladue	3.7142

Represents community funding

Capital Expense per Student FY24

1 Brentwood	\$ 16,930
2 Ladue	\$ 7,950
3 Kirkwood	\$ 6,488
4 Webster Groves	\$ 6,322
5 Pattonville	\$ 6,028
6 Normandy	\$ 5,766
7 Maplewood	\$ 5,138
8 Hazelwood	\$ 3,244
9 Ritenour	\$ 2,749
10 Lindbergh	\$ 2,486
11 Afton	\$ 2,338
12 Mehlville	\$ 2,256
13 Parkway	\$ 1,836
14 Bayless	\$ 1,797
15 Clayton	\$ 1,591
16 Valley Park	\$ 1,526
17 Hancock Place	\$ 1,357
18 Ferguson-Florissant	\$ 1,208
19 University City	\$ 965
20 Riverview Gardens	\$ 894
21 Rockwood	\$ 797
22 Jennings	\$ 199

Represents investment in infrastructure.

<u>Cash Reserve % FY24</u>	
1 Hancock Place	71.98
2 Brentwood	71.54
3 Jennings	70.69
4 Clayton	63.98
5 Webster Groves	56.60
6 Aftton	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 Mehlville	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.

Outstanding Debt per Student FY24

1 Brentwood	\$ 62,360
2 Ladue	\$ 48,322
3 Valley Park	\$ 38,882
4 Maplewood	\$ 31,798
5 Lindbergh	\$ 24,986
6 Webster Groves	\$ 23,015
7 Hancock Place	\$ 19,294
8 Parkway	\$ 17,322
9 Hazelwood	\$ 16,400
10 University City	\$ 16,320
11 Normandy	\$ 15,523
12 Pattonville	\$ 15,462
13 Clayton	\$ 14,319
14 Kirkwood	\$ 9,680
15 Bayless	\$ 8,628
16 Riverview Gardens	\$ 7,202
17 Ritenour	\$ 6,906
18 Afton	\$ 6,275
19 Rockwood	\$ 4,517
20 Ferguson-Florissant	\$ 4,300
21 Jennings	\$ 3,946
22 Mehlville	\$ 3,246

Represents investment in infrastructure.

REVENUES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY26

	FY26	FY25	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
REVENUE BY SOURCE	Budget	Forecast	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>
Local	\$ 128,766	\$ 128,957	\$ 128,030	\$ 106,979	\$ 96,334	\$ 92,164	\$ 95,759	\$ 94,030	\$ 92,714
County	2,011	1,739	1,983	1,728	1,659	1,708	1,789	1,584	1,743
State	35,347	30,482	24,362	23,760	21,254	19,843	21,290	21,351	19,123
Federal	4,577	5,106	8,683	10,843	12,542	7,035	3,134	3,255	3,786
Other	2,148	2,132	2,078	1,865	1,644	38,979	1,512	1,659	1,847
Total	\$ 172,849	\$ 168,416	\$ 165,136	\$ 145,175	\$ 133,433	\$ 159,729	\$ 123,484	\$ 121,879	\$ 119,213
% Change	2.6%	2.0%	13.7%	8.8%	-16.5%	29.4%	1.3%	2.2%	1.9%
\$ Change	\$ 4,433	\$ 3,280	\$ 19,961	\$ 11,742	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666	\$ 2,214
		non-reassess		non-reassess		non-reassess		non-reassess	

Key Events

FY14 - Full day Kindergarten was implemented which increased WADA; Riverview Gardens student tuition started
FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.7% instead of 1.1%)
FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents (\$664K approx)
FY20 - Covid 19 shortened the school year to 129 days and resulted in reduced state funding.
FY21 - Covid related CARES revenue totaled \$1.8M of which \$1.5M covered non-covid operating expenses (gasoline, textbooks...)
FY21 - Prop S bond proceeds of \$37.7M.
FY21 - FY24 - Includes ESSER funding of \$.8M in FY21, \$3.7M in FY22, \$5.1M in FY23, and \$3.7M in FY24 for a total of \$13.3M.
FY24 - Prop E passed 31 cents to add \$7.2M revenue per year, of which \$6.9M is for competitive salaries & benefits.

Historical Trend FY16-FY25

Revenue **4.8%** (includes \$8.1M from Prop R in FY17, and about \$7.2M from Prop E in FY24)
CPI % **2.8%** per year inflation average

Summary

- Over 85% of revenue is comprised of local tax, sales tax, basic formula / classroom trust, early childhood, and transportation.**
FY26 total revenue increases \$4.4M, or 2.6%, due to \$4.6M formula, \$.8M local tax and a decline of \$.6M for other grants.
However, formula and local tax revenue have significant potential variances. See footnotes on page 8 about local tax estimated collection %'s, and page 12 about state formula impact from estimated attendance %'s.
- Local tax budget is \$101.6M, up \$.8M or .8%. The** budget assumes 1) no tax rate change to the asset classes, but the blended rate will change slightly due to asset class weighted averages (see rates on page 9). The 2024 blended rate is 17th lowest of 22 county districts. 2) 2.9% CPI. 3) .8% AV increase. 4) 96.72% collection rate (3 yr avg = 96.73%; 10 yr avg = 97.01%).
Every .10% variance from this % is a \$100K revenue variance. So, 97.13% collections (past historical %'s) would be \$425K favorable, and 96.26% collections (actual FY24 %) would be \$475K unfavorable. 5) 1 cent tax levy = \$253K revenue.
Calendar 2025 is a reassessment year. Voluntary rollbacks in calendar 2025 can be reversed in 2026.
Property tax freezes make existing residential AV too uncertain to estimate.
- Basic formula/classroom** trust budget is \$25.5M, up \$4.7M from FY25. See page 11 for notes about WADA calculations.
See page 12 for revenue assumptions. The budget assumes 1) 9,867 WADA/WAM, 2) \$7,145 SAT, 3) 1.088 DVM, 4) same local effort, 5) 100% funding %, 6) 150 ADA summer school, and 7) 91.5% attendance %.
FY26 formula can use the most optimal WADA from FY26, or FY25, or FY24. FY25 estimated WADA is most optimal due to weighted threshold changes in FY25 that add 315 WADA for FRL and LEP. Attendance % is estimated at 91.5% but .1% deviations change revenue by \$65K. **Over the last 5 years of attendance, the low rate is 88.82% and the high rate is 94.04%. These attendance variances would result in a revenue range from \$1.65M unfavorable to \$2M favorable. Since the 5 year average attendance is 91.76% and FY24 was 91.98%, the 91.50% estimate is conservative. But there is risk of variance.**
Additionally, FY25 revenue also uses FY25 estimated WADA, so the actual FY25 WADA variance is "corrected" in FY26.
So, actual variances from the FY25 WADA estimate is DOUBLED in FY26 as a prior year "correction" plus current year change.
- Sales tax budget is \$14.6M**, up \$.1M, and assumes reimbursing \$1,495 per WADA, and uses estimated FY25 WADA of 9,755.

Mehlville School District

Budget - Revenues

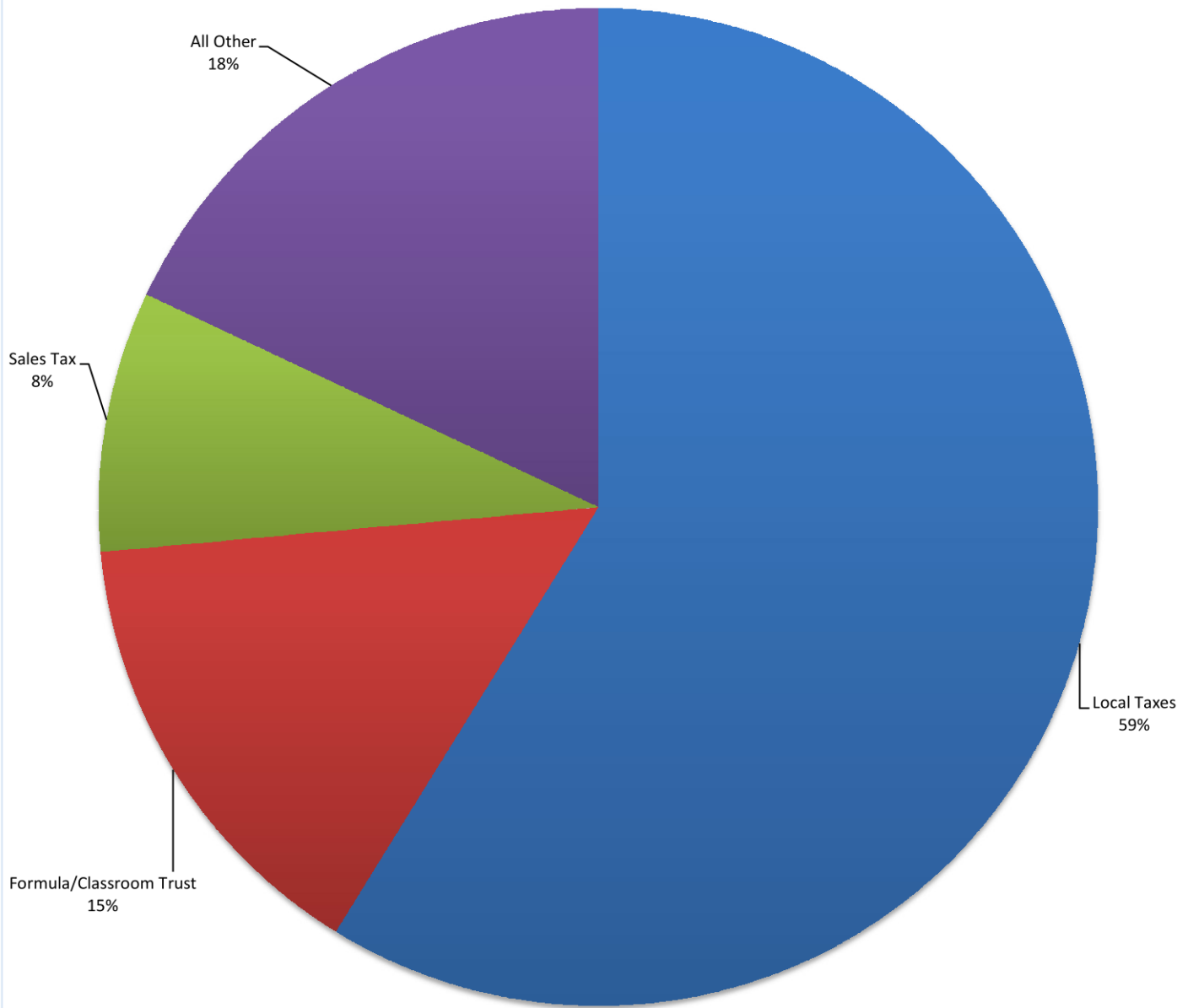
FY2026

Note: Fed programs budget includes non-salary that offsets expense.

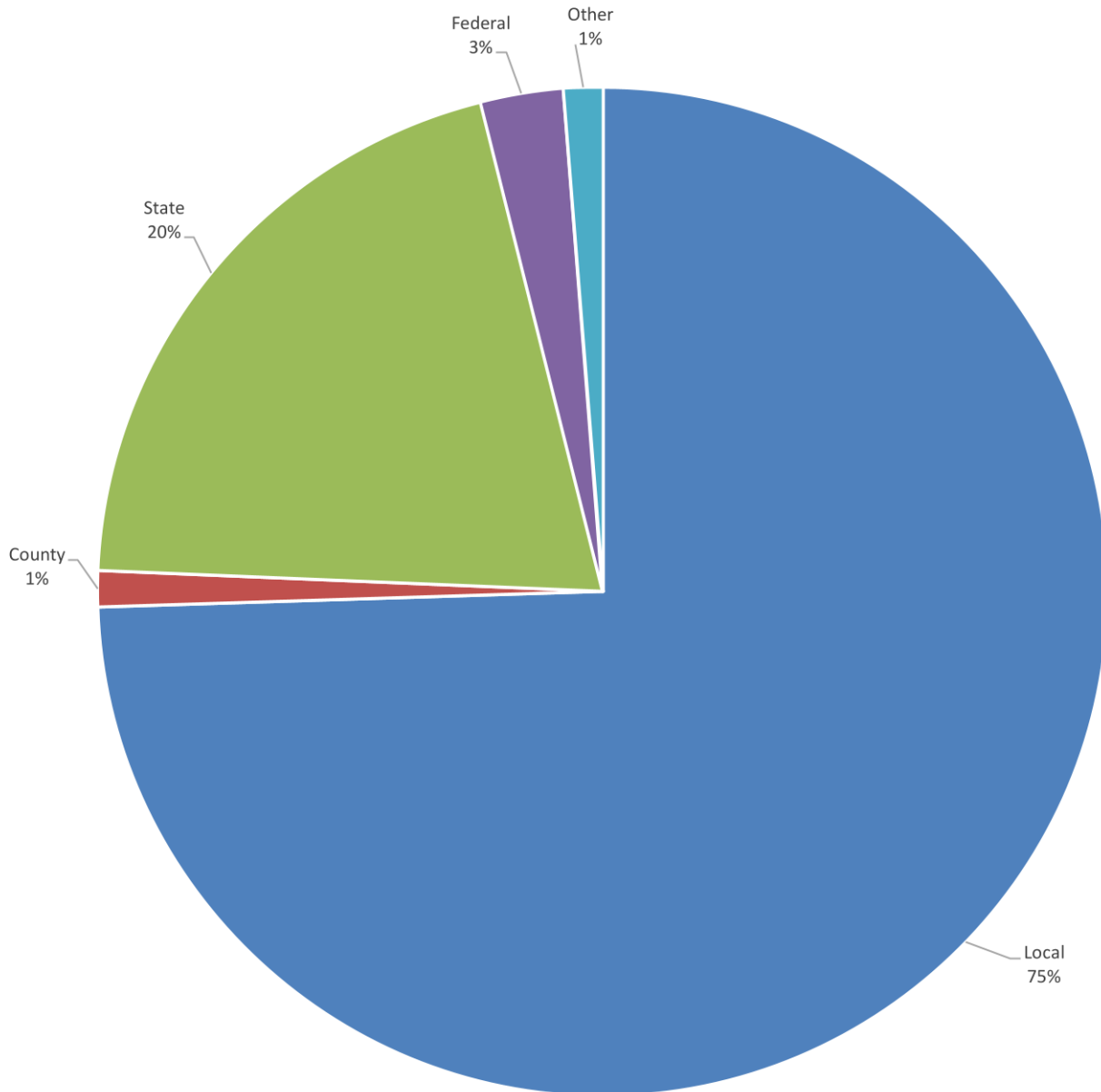
Revenue excludes salary/benefits, keep salary exp, worst cast basis.

REVENUES (000's)	Actual FY22	Actual FY23	Actual FY24	Forecast FY25	Budget FY26
Current Taxes	\$ 77,727	\$ 81,570	\$ 100,151	\$ 100,825	\$ 101,642
Delinquent Taxes	524	1,331	1,141	1,725	1,560
Prop C Sales Tax	11,722	12,416	14,022	14,441	14,584
Fin Inst Taxes	353	55	102	100	100
M & M Surtax	1,835	1,979	2,015	2,000	2,000
Earnings on Invest.	143	3,166	3,965	3,200	2,300
Food Service-Program	436	2,290	2,490	2,600	2,815
Food Service-Non-Pro	94	400	422	440	500
Student Activities	1,520	1,646	1,793	1,825	1,800
Community Service	538	602	694	628	665
VICC	1,080	1,196	928	888	550
Other	362	328	307	285	250
Total Local	96,334	106,979	128,030	128,957	128,766
	72%				
Fines etc	40	99	135	161	161
State Assessed Util	1,619	1,629	1,848	1,578	1,850
Total County	1,659	1,728	1,983	1,739	2,011
	1%				
Basic Formula	12,093	12,296	11,691	15,307	20,470
Transportation	863	3,044	3,201	3,615	3,675
Early Childhood	4,068	4,187	4,607	5,591	5,725
Classroom Trust	3,950	3,909	4,200	5,535	5,045
Educational Screen (PAT)	190	267	301	300	325
Career Education	31	27	25	27	27
Food Service	51	23	23	20	20
Enhancement Grant	8	7	-	-	-
Other	-	-	314	87	60
Total State	21,254	23,760	24,362	30,482	35,347
	16%				
Medicaid	177	206	232	250	225
Vocational Edu (Perkins)	121	153	170	160	160
Early Childhood	80	76	89	78	80
School Lunch	4,704	2,533	1,927	1,560	1,690
School Breakfast	1,270	494	467	400	426
Title I	1,567	1,283	1,326	1,358	1,343
Title III & IV	240	207	220	375	349
Title II	125	251	279	275	304
Other	4,258	5,640	3,973	650	-
Total Federal	12,542	10,843	8,683	5,106	4,577
	9%				
Sale of Property	28	33	36	30	23
Bond Proceeds	-	-	-	-	-
Contracted Educational	391	273	279	334	375
Trans From Others	1,225	1,559	1,763	1,768	1,750
Total Other	1,644	1,865	2,078	2,132	2,148
	1%				
GRAND TOTAL	\$ 133,433	\$ 145,175	\$ 165,136	\$ 168,416	\$ 172,849
Inc(Dec) From Prior Year		\$ 11,742	\$ 19,961	\$ 3,280	\$ 4,433
		8.8%	13.7%	2.0%	2.6%

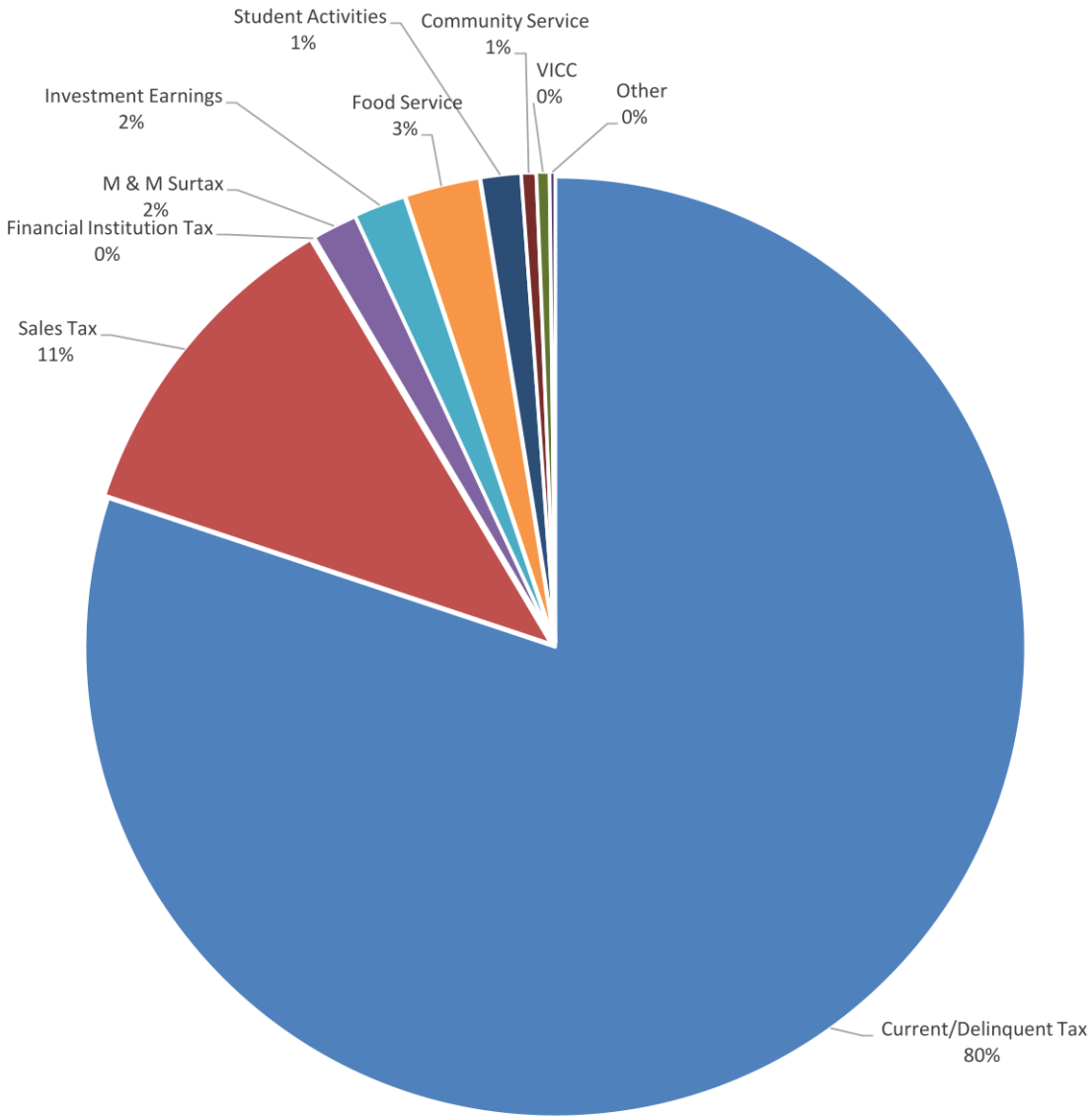
FY26 Key Revenue Items

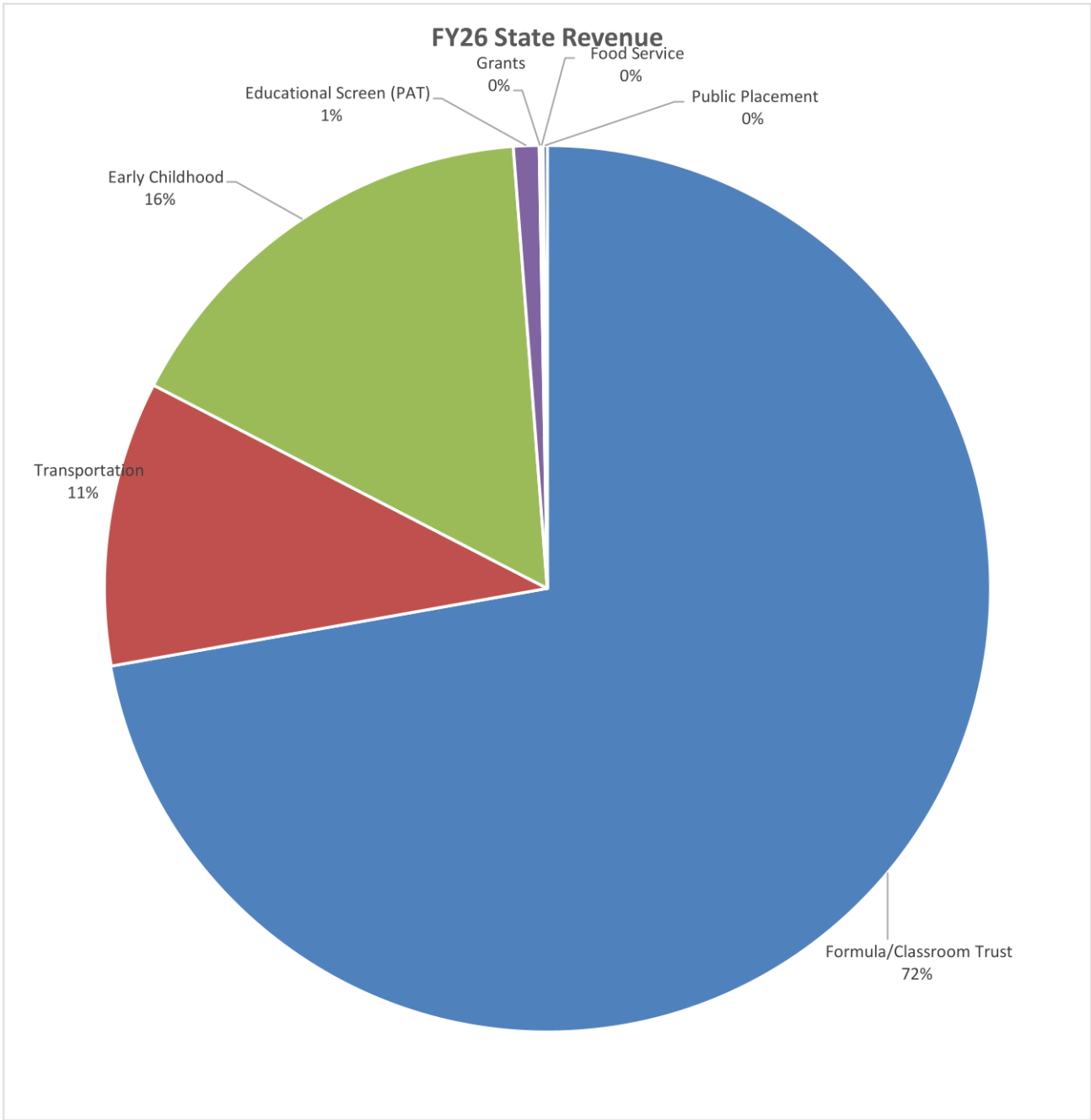


FY2026 Revenue by Source



FY26 Local Revenue





Current Taxes - Assessed Value History (000's)

Tax Year	FY	Residential	Ag	Commercial	Personal Property	Total	Change	CPI %	Revenue \$ Inc(dec)	Revenue % Inc(dec)
2006	2007	1,090,672	343	242,435	259,593	1,593,043				
2007	2008	1,315,877	352	285,847	257,854	1,859,930	16.8%			
2008	2009	1,328,700	353	291,043	264,313	1,884,409	1.3%			
2009	2010	1,206,410	491	308,428	260,011	1,775,340	-5.8%			
2010	2011	1,209,229	335	306,391	233,878	1,749,833	-1.4%			
2011	2012	1,167,548	338	291,696	231,362	1,690,944	-3.4%	1.50%	(626)	-1.0%
2012	2013	1,171,524	336	291,139	246,962	1,709,961	1.1%	3.00%	969	1.6%
2013	2014	1,124,462	293	289,074	240,345	1,654,174	-3.3%	1.70%	(813)	-1.3%
2014	2015	1,128,456	293	285,069	246,776	1,660,594	0.4%	1.80%	412	0.7%
2015	2016	1,153,014	176	295,237	242,879	1,691,306	1.8%	0.80%	842	1.4%
2016	2017	1,156,952	176	296,066	257,980	1,711,174	1.2%	0.70%	9,365	15.2%
2017	2018	1,240,240	174	315,007	259,056	1,814,477	6.0%	2.10%	1,746	2.5%
2018	2019	1,250,491	174	315,805	259,073	1,825,543	0.6%	2.10%	520	0.7%
2019	2020	1,438,917	188	343,899	268,426	2,051,430	12.4%	1.90%	2,708	3.7%
2020	2021	1,441,799	188	342,081	272,862	2,056,930	0.3%	2.30%	60	0.1%
2021	2022	1,550,913	186	338,819	299,922	2,189,840	6.5%	1.40%	1,596	2.1%
2022	2023	1,544,821	187	344,607	394,424	2,284,039	4.3%	4.70%	3,843	4.9%
2023	2024	1,825,455	222	377,400	419,039	2,622,116	14.8%	6.50%	18,581	22.8%
2024	2025	1,839,061	219	368,110	394,112	2,601,502	-0.8%	3.40%	TBD	TBD
2025	2026	1,845,061	219	373,791	401,994	2,621,065	0.8%	2.90%	TBD	TBD

Estimated 2025 Tax Year Assessed Value (reassessment year)

FY14-25 Avg	4.57%	-2.61%	2.22%	4.60%	4.20%
-------------	-------	--------	-------	-------	-------

• Revenue from 1 cent tax: FY25 estimate = \$253K, FY24 = \$252K, FY23 = \$222K (AV / \$100 * .01 * 97% collection)

- Odd number tax years are reassessment years / even years are non-reassessment. Tax year 2025 (FY26) is a reassessment year.
- Local taxes comprise over 60% of the total revenue budget
- Last 6 reassessment years ("odd" tax years) = 6.4% average increase, 5 (+) years, 1 (-) year
- Last 6 non-reassessment years ("even" tax years) = 1.0% average increase, 5 (+) years, 1 (-) years
- After 2008, AV declined and took 11 years to surpass 2008 amounts which caused extreme revenue stagnation
- 2025 AV estimates residential 0% growth + \$6M new construction, commercial 1% growth + \$2M new construction, personal property 2% growth. Residential AV growth cannot be estimated due to lack of sufficient data for real estate tax freezes.

Local Taxes - FY26 Budget (Tax Year 2025)

	State Auditor Tax Calculation:	(Tax 2024) FY25 Forecast	(Tax 2025) FY26 Budget	Inc (Dec)
State	Blended Tax Rate - Permanent	\$ 3.9744	\$ 3.9767	
State	Blended Tax Rate - Prop A Temporary	0.0326	0.0327	
State	Total Blended Tax Rate (see Note 1)	\$ 4.0070	\$ 4.0094	\$ 0.0024 0.1%
County	Assessed Value - Existing Real Estate (000's)	2,601,502	2,621,065	0.8% (Note 2)
County	New Construction 50% Res/50% Com (000's)	10,601	8,000	
State	CPI Index	3.40%	2.90%	
	Tax Levied - Existing Real Estate (000's)	104,242	105,089	0.8%
	Tax Levied - New Construction		included above	
	Tax Levied - Total		105,089	
	Collection %	96.72%	96.72%	
	(3 yr avg = 97.11%, 10 yr avg = 97.14%)			
	Budget Revenue (000's)	\$ 100,825	\$ 101,642	\$ 817 0.8% Change (Note 3)
Note 1)	There is no tax rate change to the asset classes, but the blended rate will change slightly due to asset class weighted averages (see rates on page 9). The 2024 blended rate is 17th lowest of 22 county districts. Calendar 2025 is a reassessment year. Voluntary tax rate rollbacks taken in an odd calendar year can reverse the next year. Rollbacks taken in an even calendar year cannot be reversed until the next even calendar year.			
Note 2)	AV increases assume \$8M new construction, residential 0%, commercial 1%, and personal property 2%. IF: AV > 0% but < CPI % Then: tax rate is unchanged (residential and commercial) IF: AV > 5% but < CPI % Then: tax rate is limited to 5% revenue increase unless a ballot is passed that year. If a ballot is passed there is no 5% limitation. IF: AV < 0% Then: tax rate increases (residential and commercial) IF: AV > CPI % Then: tax rate decreases (residential and commercial) Personal property increase/decrease and new construction are taxed without limitations.			
Note 3)	Property tax freezes make residential AV increases too uncertain to estimate. The budget is 0% growth + \$6M new construction. Furthermore, the 96.72% collection % is uncertain. 97.13% collections (past historical %'s) would be \$425K favorable. 96.26% collections (actual FY24 %) would be \$475K unfavorable.			

MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

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

BY FUND		GENERAL	TEACHERS	COPS	CAPITAL	DEBT SERVICE	TOTAL		Permanent + Prop A		
TAX YEAR									4.0094		
2025	Prop A				0.0327			0.0327			
2025	Final	1.1934	2.0000	-	0.6633	0.1200		3.9767			
2025	July	1.2434	2.0000	-	0.6133	0.1200		3.9767			
2025	Budget	1.2567	2.0000	-	0.6000	0.1200		3.9767			
2024	Prop A				0.0326			0.0326			
2024		1.1911	2.0000	-	0.6633	0.1200		3.9744			
2023	Prop A				0.0319			0.0319			
2023		0.9988	2.1700	-	0.6473	0.1200		3.9361			
2022	Prop A				0.0350			0.0350			
2022		1.3519	2.1000	-	0.0715	0.1200		3.6434			
2021	Prop A				0.0347			0.0347			
2021	**	1.1701	2.1500	-	0.1850	0.1200		3.6251			
2020	Prop A				0.0353			0.0353			
2020		0.9878	2.3300	0.4525	-	-		3.7703			
2019	Prop A				0.0353			0.0353			
2019	**	1.3641	1.9400	0.4500	0.0100	-		3.7641			
2018	Prop A				0.0391			0.0391			
2018		1.4489	2.1300	0.5100	0.0200	-		4.1089			
2014		0.8900	1.9600	0.0200		0.3400		3.2100			
2013		0.8900	1.8800	0.1000		0.3400		3.2100			
2012		0.9100	1.9100	0.1000		0.3400		3.2600			
2011		0.9100	1.9100	0.1000		0.3400		3.2600			
2015	**	0.9100	1.9000	0.1000		0.3400		3.2500			
2014		1.0600	2.0600	0.1400		0.3400		3.6000			
** Reassessment year											
(Form A line 48/51 - Line 52 rollback + Form C line 12 debt service)											
BY PROPERTY CLASS		3.7914	4.7160	4.2175	4.8161	Form C, line 12				Form C, Line 12	
Tax Rate Ceiling		3.7614	4.6800	4.1795	4.7761	Plus					
Temporary Ceiling		0.0300	0.0360	0.0380	0.0400	Form A, line 58	Total	AV %	Form A, line 52	Debt	
Tax Year		Residential	Agriculture	Commercial	Pers Property	Blended (+DS)	Assessed Valuation	Inc(Dec)	Rollback	Service	
2025	Prop A	0.0300	0.0360	0.0380	0.0400	0.0327					
2025	Final	3.7614	4.6800	4.1795	4.7761	3.9767	\$ 2,621,065,340	0.8%	See Note	0.1200	
2025	July	3.7614	4.6800	4.1795	4.7761	3.9767	\$ 2,621,065,340	0.8%		0.1200	
2025	Budget	3.7614	4.6800	4.1795	4.7761	3.9767	\$ 2,621,065,340	0.8%		0.1200	
2024	Prop A	0.0300	0.0360	0.0380	0.0400	0.0326					
2024	Final	3.7614	4.6800	4.1795	4.7761	3.9744	\$ 2,601,502,010	-0.8%		0.1200	
2023	Prop A	0.0290	0.0350	0.0370	0.0400	0.0319					
2023	Final	3.6928	4.6800	4.1795	4.7761	3.9361	\$ 2,622,115,900	14.8%	See Note	0.1200	
2022	Prop A	0.0330	0.0390	0.0380	0.0400	0.0350					
2022	Final	3.3828	4.3700	3.8695	4.4661	3.6434	\$ 2,284,038,950	4.3%	0.1200	0.1200	
2021	Prop A	0.0330	0.0390	0.0380	0.0400	0.0347					
2021	Final	3.4101	4.3646	3.8645	4.4661	3.6251	\$ 2,189,840,250	6.5%	0.1200	0.1200	
2020	Prop A	0.0340	0.0380	0.0370	0.0400	0.0353					
2020		3.6191	4.3276	3.8271	4.4974	3.7703	\$ 2,056,930,580	0.3%	-		
2019	Prop A	0.0340	0.0380	0.0370	0.0400	0.0353	(This tax will sunset after 2025)				
2019		3.6197	4.3318	3.7958	4.4974	3.7641	\$ 2,051,430,450	12.4%	-		
2018	Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)				
2018		4.0504	4.5806	4.0215	4.4974	4.1089	\$ 1,825,543,180	0.6%	-		
2017	Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)				
2017		4.0515	4.5806	3.9863	4.4974	4.1039	\$ 1,814,476,950	6.0%	-		
2016	Prop A	0.0400	0.0398	0.0400	0.0400	0.0400	(This tax will sunset after 2025)				
2016		4.2146	4.5806	4.0814	4.4974	4.2342	\$ 1,711,175,010	1.2%	-		
2015		3.7388	4.1000	3.5970	4.0161	3.7539	\$ 1,691,306,370	1.8%		0.0400	
2014		3.7621	4.0919	3.6641	4.0081	3.7819	\$ 1,660,594,330	0.4%		0.0320	

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

Tax Collection History

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

Fiscal Year		(per DESE form)	Tax Levy		(per ASBR)		(per ASBR)	Total Tax	
		<u>Tax Levied</u>	<u>% Inc(Dec)</u>	<u>CPI %</u>	<u>Current Tax Collected</u>	<u>%</u>	<u>Delinquent Tax Collected</u>	<u>Collected</u>	<u>%</u>
2025-26	Final	105,089,052	0.8%	2.90%	101,642,000	96.72%	1,300,000	102,942,000	97.96%
2025-26	July	105,089,052	0.8%	2.90%	101,642,000	96.72%	1,300,000	102,942,000	97.96%
2025-26	Budget	105,089,052	0.8%	2.90%	101,642,000	96.72%	1,300,000	102,942,000	97.96%
2024-25		104,242,186	0.2%	3.40%	100,825,000	96.72%	1,250,000	102,075,000	97.92%
2023-24		104,045,559	23.8%	6.50%	100,151,149	96.26%	1,140,984	101,292,133	97.35%
2022-23		84,016,089	4.8%	7.00%	81,570,495	97.09%	1,330,893	82,901,388	98.67%
2021-22		80,143,773	2.4%	1.40%	77,726,799	96.98%	1,300,000	79,026,799	98.61%
2020-21		78,278,550	0.4%	2.30%	76,131,141	97.26%	1,127,804	77,258,945	98.70%
2019-20		77,942,049	2.9%	1.90%	76,071,454	97.60%	1,584,440	77,655,894	99.63%
2018-19		75,723,531	0.7%	2.10%	73,363,331	96.88%	1,172,614	74,535,945	98.43%
2017-18		75,173,780	2.8%	2.10%	72,843,289	96.90%	832,645	73,675,934	98.01%
2016-17		73,103,108	15.1%	0.70%	71,097,110	97.26%	351,681	71,448,791	97.74%
2015-16		63,489,950	1.1%	0.80%	61,731,661	97.23%	949,486	62,681,147	98.73%
2014-15		62,803,678	0.9%	1.50%	60,890,233	96.95%	458,543	61,348,776	97.68%
2013-14		62,213,491	0.4%	1.70%	60,477,570	97.21%	734,029	61,211,599	98.39%
2012-13		63,065,100	1.7%	3.00%	61,290,808	97.19%	733,513	62,024,321	98.35%
FY22-24									
3 Year Average		268,205,421			259,448,443	96.73%	3,771,877	263,220,320	98.14%
FY15-24									
10 Year Average		774,720,067			751,576,662	97.01%	10,249,090	761,825,752	98.34%

Basic Formula/Classroom Trust - WADA Options for FY26

Fiscal Year	FY26	FY26	FY26	FY25 Forecast
WADA Year Basis	FY26 Est. WADA	FY25 Est. WADA	FY24 WADA	FY25 WADA
Regular Term ADA	8,636.0000	8,698.0000	8,751.2167	8,698.0000
Summer School ADA	150.0000	154.8595	159.9654	154.8595
	June 2025	June 2024	June 2023	June 2024
Total ADA	8,786.0000	8,852.8595	8,911.1821	8,852.8595
FRL Count (January)	2,650.00	2,734.67	2,677.41	2,734.67
FRL Threshold %	16.73%	16.73%	30.95%	16.73%
FRL ADA	295.0256	313.3967	-	313.3967
IEP Count (December)	1,385	1,532	1,468	1,532
IEP Threshold %	13.30%	13.30%	13.30%	13.30%
IEP ADA	162.3465	265.9273	212.1096	265.9273
LEP Count (October MOSIS file, screen 2)	1,250	1,276	1,273	1,276
LEP Threshold %	2.09%	2.09%	2.39%	2.09%
LEP ADA	639.8236	654.5851	636.0136	654.5851
Total FRL+IEP+LEP	1,097.1956	1,233.9091	848.1232	1,233.9091
WADA	9,883.1956	10,086.7686	9,759.3053	10,086.7686
Less: IEP ADA	(162.3465)	(265.9273)	(212.1096)	(265.9273)
Less: Summer School	(150.0000)	(154.8595)	(159.9654)	(154.8595)
WADA - Summer School	9,570.8491	9,665.9818	9,387.2303	9,665.9818
Plus: CY Summer School Estimate	150.0000	150.0000	150.0000	154.8595
Formula WADA based on CY summer school	9,720.8491	9,815.9818	9,537.2303	9,820.8413
	Do not use	FY26 Revenue Budget Basis	Do not use	FY25 Revenue Forecast Basis
		See Note 2		See Note 1

Note 1> FY25 forecast WADA is 9,820 based on regular term ADA calculated by estimates for membership counts and attendance %.

Actual September membership is 9,547, and actual January membership is 9,464, for an average of 9,505.5, then multiplied by 91.5% estimated attendance to compute regular term ADA of 8,698.

Attendance was 91.98% in FY24, 92.35% in FY23, 91.59% in FY22, 88.82% in FY21, 94.04% in FY20, and the average for these years is 91.76%, so the 91.5% estimate is conservative.

A deviation of just .1% in attendance % changes revenue about \$65K. So, small % deviations causes large revenue variances.

This revenue variance is adjusted in FY26 as a true-up.

Estimated membership counts are much less impacting, changing revenue only \$7K per one member count variance.

Finally, weighted threshold changes in FY25 make it most optimal to use FY25 estimated WADA instead of FY24 or FY23.

Note 2> FY26 budget has the option to use the most favorable WADA from FY26 estimates, FY25 estimates, or FY24 actual.

The schedule above shows estimated FY25 WADA is the most favorable of the three years.

Basic Formula/Classroom Trust - Revenue Budget FY26

	FY26 Est. WADA	FY25 Est. WADA	FY24 WADA
Weighted Avg Member (WAM) Calculation			
WADA (highest of CY, 1st PY, or 2nd PY)	9,720.8491	9,815.9818	9,537.2303
Reimburse %	90.0%	90.0%	90.0%
WADA Reimbursed	8,748.7642	8,834.3837	8,583.5073
Member - FY25 Sep 2024	9,547.0		
Member - FY25 Jan 2025	9,464.0		
Member FY25 Average	9,505.5	9,505.5	9,505.5
Weighted LEP + FRL	934.8	968.0	636.0
WAM (Weighted Avg Member)	10,440.3	10,473.5	10,141.5
Reimburse %	10.0%	10.0%	10.0%
Member ADA Reimbursed	1,044.0349	1,047.3482	1,014.1514

	FY26 FY26 Est. WADA	BUDGET FY26 FY25 Est. WADA	FY26 FY24 WADA	FY25 Forecast FY25 WADA
90% WADA/10% Member Formula	9,792.7991	9,881.7318	9,597.6586	9,820.8413
State Adequacy Target	7,145.00	7,145.00	7,145.00	6,760.00
District Total	69,969,550	70,604,974	68,575,271	66,388,887
Dollar Value Modifier (regional cost of living)	1.088	1.088	1.088	1.088
District Total Modified	76,126,870	76,818,212	74,609,895	72,231,110
Less: Local Effort (fines change every year)	(51,563,079)	(51,563,079)	(51,563,079)	(51,563,079)
Sub-total	24,563,791	25,255,133	23,046,816	20,668,031
Funding %	100.0000%	100.0000%	100.0000%	100.0000%
Required State Funding	24,563,791	25,255,133	23,046,816	20,668,031
1% of Line 17 PY Formula Payment	206,680	206,680	206,680	-
Prior YTD Adj/Fin Inst Tax Reduction Payment	53,000	53,000	53,000	173,231
Net State Funding	24,823,471	25,514,813	23,306,496	20,841,262
Classroom Trust	5,045,000	5,045,000	5,045,000	5,534,000
Basic Formula	19,778,471	20,469,813	18,261,496	15,307,262
Total State Funding	24,823,471	25,514,813	23,306,496	20,841,262
	do not use	FY26 budget	do not use	FY25 forecast
		See Note 2		See Note 2

FY26 Budget vs. FY25			
FY26 Budget	25,514,813	90% WADA/10% Member	9,881.7
FY25 Forecast	20,841,262	100% WADA	9,816.0
FY25 Inc(Dec)	4,673,551 See Note 1	Increase	65.75 See Note 1

Note 1> FY26 budget revenue is based on FY25 estimated WADA. This is the first year of using 10% WAM and 90% WADA, which increases revenue \$483K instead of using 100% WADA. Also, this is the first year of receiving 1% of the PY formula payment which increases revenue \$206K.

Note 2> FY25 forecast revenue is based on FY25 estimated WADA. Any variance of actual WADA vs. estimated WADA will be adjusted in FY26 as a FY25 correction. Furthermore, since FY26 revenue is also based on actual FY25 WADA, the **FY25 WADA variance** will **effectively be doubled** by also adjusting FY26 budget revenue. FY25 WADA estimates 91.5% attendance. Attendance was **91.98% in FY24, 92.35% in FY23, 91.59% in FY22, 88.82% in FY21, 94.04% in FY20, and averaged 91.76% for these 5 years.** So, the **91.5% budget estimate is conservative**. Each .1% attendance deviation impacts revenue about \$65K. If FY25 attendance is 88.82% like FY21, the FY26 **unfavorable variance estimate is \$3.1M** (FY25 correction + FY26 adjustment). If FY25 attendance is 94.04% like FY20, the FY26 **favorable variance estimate is \$3.5M** (FY25 correction + FY26 adjustment).

The range of FY26 variance is SIGNIFICANT.

Prop C Sales Tax - Budget FY26

(WADA excludes VICC)

Year	Per WADA	Inc(Dec)	WADA	Inc(Dec)	Inc(Dec)	(Note 1) Revenue	Inc(Dec)	Inc(Dec)
FY26	\$ 1,495	-1.2%				Budget 14,584,000	143,000	1.0%
FY25	\$ 1,513	2.6%	9,755.0	107.1	1.1%	Forecast 14,441,000	2,024,945	17.3%
FY24	\$ 1,474	14.5%	9,547.2	34.9	0.4%	14,022,177		
FY23	\$ 1,287	5.9%	9,512.4	(135.5)	-1.4%	12,416,055		
FY22	\$ 1,215	16.2%	9,647.9	-	0.0%	11,722,192		
FY21	\$ 1,046	4.0%	9,647.9	1.2	0.0%	10,091,971		
FY20	\$ 1,006	0.1%	9,646.7	(4.5)	0.0%	9,708,490		
FY19	\$ 1,005	1.7%	9,651.2	(205.9)	-2.1%	9,907,795		
FY18	\$ 988	0.9%	9,857.1	74.8	0.8%	9,666,248		
FY17	\$ 979	3.3%	9,782.3	51.1	0.5%	9,529,115		
FY16	\$ 948	2.9%	9,731.2	(81.7)	-0.8%	9,299,809		
FY15	\$ 921	4.4%	9,813.0	(96.7)	-1.0%	9,128,563		
FY14	\$ 883	5.9%	9,909.7	323.0	3.4%	8,460,646		
FY13	\$ 834	-0.1%	9,586.7	63.2	0.7%	7,939,102		
FY12	\$ 834		9,523.4			7,957,000		

5.33% Avg annual increase FY16 - FY25 (10 years)

Note 1: Revenue = current year per WADA reimbursement times prior year WADA, plus/minus PY DESE adjustments.

Assumptions:

- FY26 revenue is based on FY25 WADA.
- FY25 per WADA reimbursement is estimated at \$1,513 per DESE.
- FY26 per WADA reimbursement is estimated at \$1,495 per DESE.
- Sales tax comprises about 8% of the total revenue budget
- **\$1 per WADA reimbursement = approximately \$9.5K revenue, thus a \$10 variance is \$95K**
- **1 WADA = \$1,513 FY25 revenue, thus a 100 WADA variance is \$151K**

Prop C Sales Tax - Budget FY26

Per WADA Reimbursement

	\$ 1,513	Current Year Per WADA Estimate
x	-1.2%	DESE Estimate
=	\$ 1,495	FY26 Per WADA DESE Estimate

Estimated WADA for Prior Year

8,698.0	FY25 Estimated Regular Term ADA (Formula WADA estimate)
299.0	FY25 FRL WADA Jan Count (Formula WADA estimate)
654.0	FY25 LEP WADA Sep Count (Formula WADA estimate)
154.8	FY25 Actual Summer School (June 2024)
(50.8)	Conservative rounding
<u>9,755.0</u>	FY25 WADA Estimate

Revenue Calculation

	\$ 1,495	FY26 Per WADA	-1.2% Inc(Dec)
x	9,755.0	FY25 WADA estimate	1.1% Inc(Dec)
=	<u>14,584</u>	FY26 Revenue Budget (000's)	(see Note 1)

\$ 14,441 FY25 Revenue Forecast (000's)

\$ 143	Inc(dec)
1.0%	

Note 1> Revenue is based on per WADA reimbursement and prior year WADA. Per year reimbursement is guided by DESE. Prior year WADA is unknown since FY25 is not yet final, so WADA is estimated.

EXPENSES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY26

EXPENDITURE BY OBJECT	FY26 Budget Full Year	FY25 Budget Full Year	FY2024 Actual Full Year	FY2023 Actual Full Year	FY2022 Actual Full Year	FY2021 Actual Full Year	FY2020 Actual Full Year	FY2019 Actual Full Year	FY2018 Actual Full Year
Salaries	\$ 93,614	\$ 90,603	\$ 87,639	\$ 77,648	\$ 74,979	\$ 69,661	\$ 68,046	\$ 66,310	\$ 63,858
Benefits	31,250	28,986	28,496	25,361	21,910	20,468	20,107	19,844	19,271
Salaries & Benefits	124,864	119,589	116,135	103,009	96,889	90,129	88,153	86,154	83,129
Purchased Services	9,918	9,846	8,246	7,440	6,495	5,312	5,742	6,530	6,165
Supplies	14,060	14,178	12,375	13,444	12,559	9,185	10,239	12,091	12,067
Capital	32,085	32,071	22,270	18,575	8,143	4,457	5,912	5,019	5,753
Debt Service	3,078	3,130	2,507	2,501	784	12,426	11,793	10,933	9,434
Total	\$ 184,005	\$ 178,814	\$ 161,533	\$ 144,969	\$ 124,870	\$ 121,509	\$ 121,839	\$ 120,727	\$ 116,548
% Change	2.9%	10.7%	11.4%	16.1%	2.8%	-0.3%	0.9%	3.6%	1.5%
\$ Change	\$ 5,191	\$ 17,281	\$ 16,564	\$ 20,099	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179	\$ 1,726

Key Events

Salaries were frozen in FY95, FY09, and FY16 and restored FY18, FY23, and FY24.

FY16 - incurred \$4M cuts before Prop R increases for FY17 (\$8.1M revenue increase from Prop R)

FY17 - expenses increased due to Prop R funds available for \$8.1M and Prop A funds for \$.7M.

FY18 - MOSAIC school began, adding \$450K recurring costs, \$150K start-up costs, and \$475K capital costs.

FY20 - Covid 19 shortened the school year to 129 days. Staff continued to be paid.

FY23 - Capital expense includes \$14.5M for Prop S capital project expense plus \$1.1M ESSER funded capital projects.

Historical Trend FY16-FY25

Expense **6.6%** per year trend (10 years)

Summary

- Over 85% of total expense is comprised of salaries/benefits and capital. FY26 total expense increases \$5.2M, or 2.9%, due to a \$5.3M increase for salaries/benefits. Services/supplies, capital, and debt are about break-even.
- Salaries are detailed on pages 5 and 6. Returning teachers receive 3.0% increase overall, with base salary increasing \$400 to \$48,100 at a cost of \$308K, and collapsing tier 6.11 at a cost of \$246K. Also, \$160K is added for 2.5 teacher FTE (2 for Bierbaum early childhood). Channel changes cost \$325K. Finally, teacher retirement savings are estimated at \$868K savings if replacement hires average \$58.1K, but savings will be lost if more experienced staff is hired. Hourly staff increases are 3.0%, and \$66K is added for 2 FTE for Bierbaum early childhood. Admin returning staff increases are 3.0%. Also, \$286K is estimated to add 2 admin FTE but other cost savings mostly offsets this, which is footnoted on page 5.
- Health insurance is detailed on page 6. Expense increases 11.4% mostly due to 10.0% rate increases budgeted for 1/1/2026.

Mehlville School District

Budget - Expenses

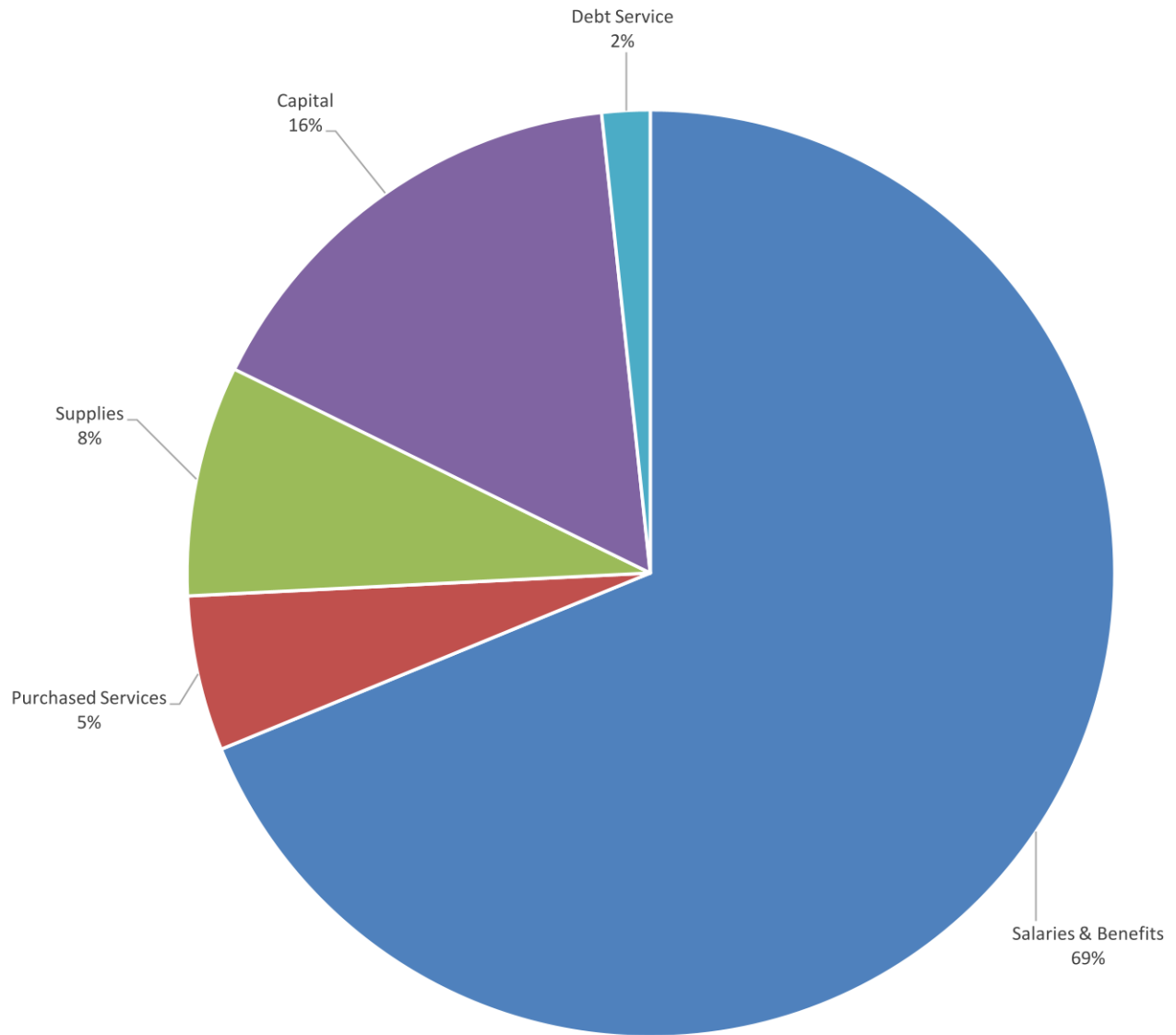
FY2026

Exp By

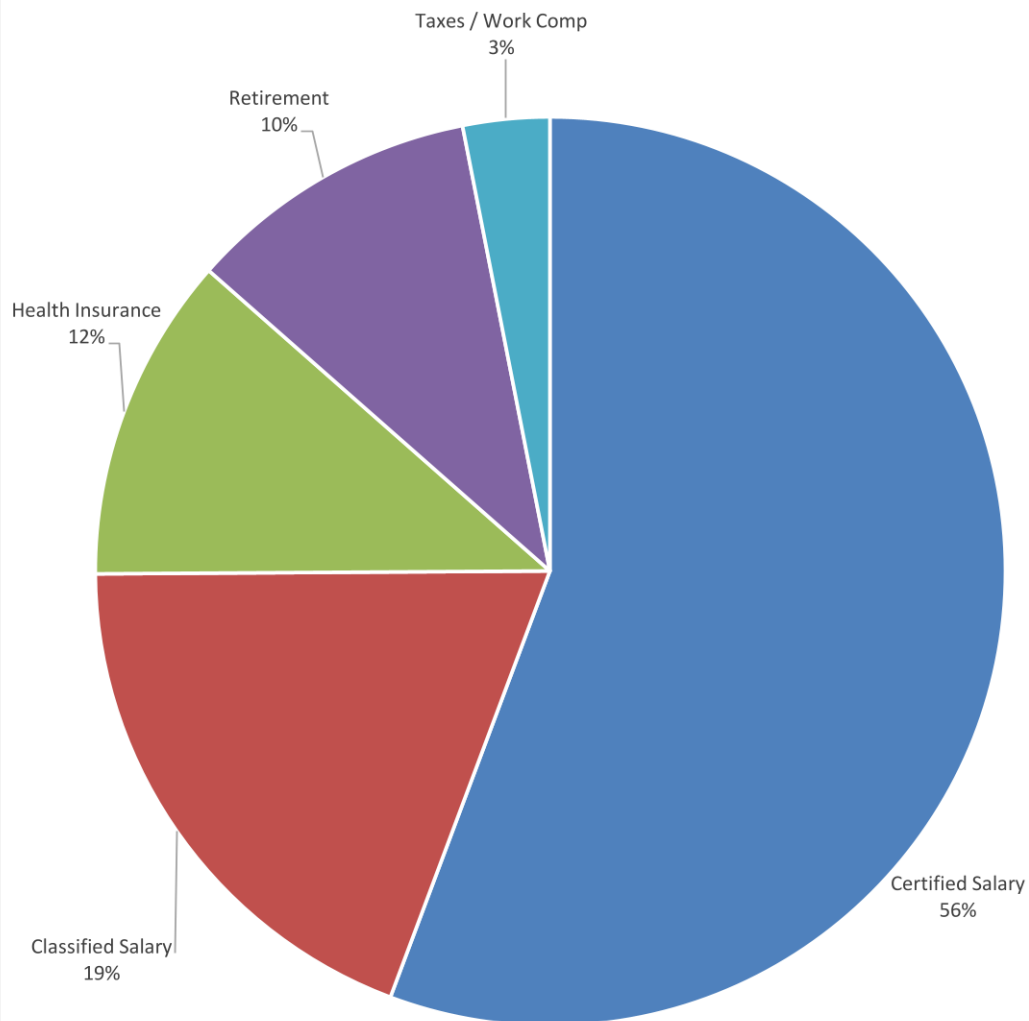
OBJECT

EXPENSES (000's)	Actual		Actual		Actual		Budget		Budget	
	FY22		FY23		FY24		FY25		FY26	
Certified Salaries	\$ 58,531		\$ 59,798		\$ 65,926		\$ 67,428		\$ 69,489	
Non-Certified Salaries	16,448		17,850		21,713		23,175		24,125	
Total Salaries	74,979		77,648		87,639		90,603		93,614	3.3%
Teacher Retirement	9,049		9,402		10,364		10,650		11,100	
Non-Teacher Retirement	1,253		1,390		1,680		1,800		1,900	
Social Security	1,121		1,198		1,464		1,555		1,625	
Medicare	1,048		1,087		1,231		1,275		1,325	
Medical-Dental Etc	8,994		11,783		13,123		12,900		14,375	
Work Comp/Unemploy	445		501		634		806		925	
Total Benefits	21,910		25,361		28,496		28,986		31,250	7.8%
Tuition	447		426		350		543		451	
Professional Services	832		1,022		1,446		1,259		1,182	
Audit	13		17		19		21		30	
Technical Services	496		608		647		769		824	
Legal Services	57		44		40		40		45	
Property Services	1,891		1,947		2,276		2,328		2,647	
Contracted Trans	456		670		515		725		710	
Professional Meetings	485		600		691		1,338		920	
Property Insurance	479		524		666		966		1,140	
Liability Insurance	482		541		544		782		922	
Fidelity	-		-		-		-		-	
Other Purch Services	857		1,041		1,052		1,075		1,047	
Total Purchased Services	6,495		7,440		8,246		9,846		9,918	1%
General Supplies	3,257		2,525		2,535		2,838		2,974	
One - to- One	780		963		880		1,644		678	
Regular Textbooks	1,000		1,912		1,115		1,513		1,810	
Library Books	104		106		105		107		110	
Periodicals	40		39		40		48		48	
Food Supplies	2,205		2,069		2,191		2,448		2,350	
Energy	2,651		2,823		2,624		2,269		2,843	
Other	2,522		3,007		2,885		3,311		3,247	
Total Supplies	12,559		13,444		12,375		14,178		14,060	-1%
Building	5,755		13,498		19,380		29,500		30,000	
Site Improvement	817		2,883		896		-		-	
Equip- General	872		1,186		1,068		1,330		1,210	
Equip- Instructional	188		209		195		56		31	
Vehicles	-		249		127		345		144	
School Buses	511		550		604		840		700	
Total Capital	8,143		18,575		22,270		32,071		32,085	0%
Principal	-		1,450		1,500		2,150		2,175	
Interest	782		1,050		1,007		970		893	
Other Debt Service	2		1		-		10		10	
Total Debt Service	784		2,501		2,507		3,130		3,078	-2%
TOTAL ALL	\$ 124,870		\$ 144,969		\$ 161,533		\$ 178,814		\$ 184,005	3%
Inc(Dec) From Prior Year		\$ 20,099		\$ 16,564		\$ 17,281		\$ 5,191		
		16.1%		11.4%		10.7%		2.9%		

FY26 Expense by Object



FY26 Salaries & Benefits



Mehlville School District

Certified Salaries - FY26 Budget (000's)

	FY25 Forecast	FY26 Budget	
			<u>Admin - Certified</u>
			6,723,000 CY Contract (includes PAT)
			5,000 FY25 Market Adjustment (Note 2)
			6,728,000 FY25 Adjusted Salary
(Note 5)			286,000 2 FTE (Assoc Director, Exec Director)
			202,000 Admin FY26 increase (Note 3)
7,216,000	6,723,000	7,216,000	Admin - Certified
			<u>Teacher Base & Extended Contract</u>
			54,241,300 FY25 Total Contract Returning Staff
			2,146,700 FY25 Retirees
			144,000 FY25 Extended Contracts
			56,532,000 FY25 Total Base/Extended Contract
			- FY25 Market Adjustment (Note 2)
			56,532,000 FY25 Adjusted Salary
			<u>FY26 Increases</u>
(Note 4)			553,500 Base/tier increase/Collapse Tier 6.11
(Note 4)			1,072,000 Step Increase (returning staff)
			325,000 Channel Change (FY24 \$305)
			9,750 Extended Contract Increase
			(868,000) Other - Retirement Savings, net of new hires (\$58,125 avg hire, tier 2.1MA)
			1,092,250
Mid-year teacher hire			- Other - Contract deductions/resignations (unpaid leave, extended contract variances, etc.)
			160,000 2.5 FTE +/- (FY25 mid-year teacher hire + 2 Bierbaum full day ECSE)
			1,252,250 FY26 net change
57,784,250	56,532,000	57,784,250	Teacher/Extended
377,532	366,180	377,532	Supplemental (Dept head, overload, music/strings, SCOPE night school, ISS)
902,125	875,000	948,000	Sub Teacher - Sick Leave
145,392	141,020	159,568	Sub Teacher - Training PD
2,722,500	2,640,640	2,853,650	Supplemental - Athletics/PD/PAT/Comm Educ/Fed Programs
154,650	150,000	150,000	Unused Leave - Vacation/Sick
69,302,448	67,427,840	69,489,000	Certified Total

3.0% based on FY25 adjusted salary

Reconcile FY25 Forecast to FY25 Contract	
56,532,000	FY25 Forecast
-	FY25 Addback Contract Deductions
56,532,000	FY25 Total Base/Extended Contract

Returning staff (Note 4)		Base Salary	
1.0%	Adds	FY25 Base	\$ 47,700
2.0%	Step	Add to Base	400
3.0%	Total	FY26 Base	\$ 48,100
			0.8%

	2,061,160	Increase from CY (Note 1)
3.0%	2,056,160	Increase after FY25 market adjustment

Certified Salary Increase Summary FY26	
5,000	Admin FY25 Market Adjustment
-	Teacher FY25 Market Adjustment
5,000	Total FY25 Market Adjustment
488,000	Admin FY26 Net Increase
1,252,250	Teacher
315,910	Supplemental/Subs/Unused Leave
-	FY25 Addback Contract Deductions
2,061,160	Total FY26 Increase (Note 1)

Note 1: FY26 total salary budget net change from FY25 salary forecast.

Note 2: There are no significant market adjustments made for FY26 salaries.

Note 3: FY26 annual increases are computed as a % of FY25 salaries after any market adjustments in Note 2 above. Market adjustments are excluded from normal annual % pay raises since it applies to non-competitive salary.

Note 4: Teacher pay raises consisted of \$400 added to the base at a cost of \$308K, or .6%, plus collapsing Tier 6.11 at a cost of \$245K, or .4%. The step increase of \$1,072K is a 2.0% increase. The total returning teacher pay portion increases \$1.6M, or 3.0%.

Note 5: Adding 2 staff and reorganizing is an initial net cost of \$286K. However, eliminating EAB in FY26 and planned FY27 staff reduction saves \$209K which makes the net cost \$77K. Furthermore, Frontline 5 Labs was eliminated in FY25, saving \$73K. Finally, a \$145K open staff position from FY24 has not been filled, which provides further savings for cost offset.

Mehlville School District
Classified Salaries - FY26 Budget (000's)

FY25 Forecast	FY26 Budget		
		Admin - Classified	
		1,905,000	CY Contract
		6,000	Market Adjustments
		57,000	Base pay increase
		82,000 (Note 2)	Reclass from Hourly
		-	FTE +/-
		-	Fill Open Positions
1,905,000	2,050,000	Admin	
		Hourly Staff	
		21,145,000	Current Year Forecast
		-	Market Adjustments
		600,000	Step Increase
		50,000	Base Increase
		(82,000)	Reclass to Admin
		66,000	2 FTE +/- Bierbaum full day ECSE paraprofessionals
		175,000	Fill Open Positions
21,145,000	21,954,000	Hourly Staff	
125,000	121,000	Unused Leave	
23,175,000	24,125,000	Classified Total	
	950,000	Increase from CY (Note 1)	
	707,000	Base pay/step increase	
	3.1%	Base pay/step increase	

Note 1: FY26 total salary budget net change from FY25 salary forecast.

Note 2: Represents staff that is reclassified from hourly pay status to admin salary status.

Health Insurance - FY26 Budget (000's)

12,900,000	Forecast FY25 (includes Jan 2024 rate increase for first 6 months)
	General Fund payment increase (decrease)
737,000	Jan 2025 13.0% rate increase (July 2025 - Dec 2025) of \$1,474K x 50% = \$737K (District contribution)
640,000	Jan 2026 10.0% rate increase (Jan 2026 - June 2026) of \$1,280K x 50% = \$640K (District contribution)
84,700	7 FTE staff (2 admin, 4 ECSE, 1 teachers) (\$12.1K per person)
13,300	Rounding
14,375,000	Total Budget FY26
1,475,000	increase
11.4%	increase

CAPITAL

**Mehlville School District
Capital Budget**

Capital Budget FY2025

	Fund #410	G.O. Bond Prop S	(49 cents) Prop R	(3.26 cents) Prop A	Capital HVAC Reserves	Fund Balance Total
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	7,310,019	119,461		821,520	13,000,000	21,251,000
Transfers from Food Service	726,411					726,411
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	13,830,550	15,266,820	3,351,047	1,169,910	29,831,642	63,449,969

Summer 2024 Work (Budgeted FY25)

#00102-2 Bierbaum Ph.2		6,007,554				6,007,554
#00103 MHS baseball fields		70,374				70,374
#00104-1 Point		143,404				143,404
#00105-2 Trautwein		1,168,185				1,168,185
#00105-3 WMS		731,038				731,038
#00106-2 MOSAIC phase 1 of 2		374,589				374,589
#00106-2 MOSAIC phase 2 of 2		242,000				242,000
#00106-1 Buerkle		341,703				341,703
#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		174,997				174,997
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		1,199,997	1,686,983
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					6,498,416	6,498,416
Lemay 2900 phase 1	1,317,277					1,317,277
Lemay 2900 ph1 Furniture	232,629					232,629
Lemay 2900 phase 2	3,270,632					3,270,632
Lemay 2900 ph2 Furniture	2,636					2,636
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	-			67,921		67,921
Roof - WMS 87 squares				25,144		25,144
			-			-
Transportation Trailer			182,147			182,147
Contingency		3,295				3,295
Capital Plan Projects	Budget 29,500,000	4,841,013	10,441,113	1,557,516	902,308	11,758,050
						29,500,000
						Budget - Capital Plan Projects 29,500,000

Non-Projects:

	Budget	Actual				
General Equip #6541	71,500	63,372				
Food Service Equip #6541	726,411	726,411				
Furniture (Prog 342) #6541	55,000	49,678				
Instructional Equip #6542	56,600	24,245				
Tech Classroom (Proj 340) #6542	-					
Technology - General #6543	477,000	477,000				
Vehicles (5) - Facilities	293,000	215,037				
Vehicle - IT Van Tech 4	52,000	51,659				
Buses - 6	839,644	839,643				
Other debt	-	-	318			
Total Non-project expense	2,571,155	2,447,045	318	-	-	2,447,363
Total Project + Non-project	32,071,155	7,288,058	10,441,431	1,557,516	902,308	11,758,050
Ending Balance @6/30/2025	\$ 6,542,492	\$ 4,825,389	\$ 1,793,531	\$ 267,602	\$ 18,073,592	\$ 31,502,606

**Mehlville School District
Capital Budget**

Capital Budget FY2026

	Fund #410	G.O. Bond Prop S	(49 cents) Prop R	(3.19 cents) Prop A	Capital HVAC Reserves	Total
Beginning balance @6/30/2025	\$ 6,542,492	\$ 4,825,389	\$ 1,793,531	\$ 267,602	\$ 18,073,592	\$ 31,502,606
Tax levy revenue/interest	14,693,480			821,520	3,500,000	19,015,000
Transfers from Food Service	325,000					325,000
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	21,560,972	4,825,389	3,543,531	1,089,122	21,573,592	52,592,606

Summer 2025 Work (Budget FY26)

#00102-2 Bierbaum Ph.2		600,000				600,000
#00106-2 MOSAIC phase 2 of 2		1,995,000				1,995,000
#00124 Furniture - Bierbaum		350,000				350,000
Roof - Wohlwend 210 squares				271,682		271,682
Roof - WMS 87 squares				100,574		100,574
HVAC - John Cary Boilers					163,479	163,479
HVAC - Blades					1,408,051	1,408,051
HVAC - Rogers Chiller					259,265	259,265
HVAC - Trautwein					1,646,286	1,646,286
HVAC - OMS					1,849,790	1,849,790
HVAC - WMS					2,020,535	2,020,535
HVAC - OHS					3,550,536	3,550,536
Asphalt	347,936					347,936
MHS/OHS - Food Service Generators	169,523					169,523
Security Cameras (Mosaic/Forder/JC)	50,000					50,000
Security - Classroom Doors	500,000					500,000
SCOPE renovation of CO Bldg			1,500,000			1,500,000
Lemay 2900 phase 2	435,105					435,105
Lemay 2900 ph2 Furniture	197,364					197,364
Transportation Trailer	292,853					292,853
Roof - Rogers 436 squares				140,000		140,000
HVAC - Beasley					2,549,800	2,549,800
HVAC - Biebaum					1,086,800	1,086,800
HVAC - MHS					627,000	627,000

Unfunded Prop S Projects	3,258,031	1,880,389				5,138,420
---------------------------------	------------------	------------------	--	--	--	------------------

Contingency		2,750,000				2,750,000
Capital Plan Projects	Budget 30,000,000	8,000,812	4,825,389	1,500,000	512,257	15,161,542
		Budget - Capital Plan Projects				30,000,000

Non-Projects:

	Budget					
General Equip #6541	65,000	65,000				
Food Service Equip #6541	325,000	325,000				
Furniture (Prog 342) #6541	55,000	55,000				
Instructional Equip #6542	31,000	31,000				
Technology #6543	765,000	765,000				
Vehicle - Facilities #211, #240	90,000	90,000				
Vehicle - Tech van #5	54,000	54,000				
Buses - 6	700,436	700,436				
Other debt	-	-				
Total Non-project expense	2,085,436	2,085,436	-	-	-	2,085,436
Total Project + Non-project	32,085,436	10,086,248	4,825,389	1,500,000	512,257	15,161,542

Ending Balance @6/30/2026	\$ 11,474,724	\$ 0	\$ 2,043,531	\$ 576,865	\$ 6,412,049	\$ 20,507,170
---------------------------	---------------	------	--------------	------------	--------------	----------------------

Note: The funds below are available for unfunded Prop S projects. A list of unfunded Prop S projects are detailed on page 4 of the Capital budget section which total over \$40M.

Unfunded Prop S line item above	5,138,420
Ending Balance #410 column	11,474,724
Available Funds	<u>16,613,144</u>

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
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	\$ 1,403,838	\$ 23,818			56	\$ 17,136	\$ 8,372	\$ 2,441		
Avg	\$ 127,622	\$ 2,165			5.1	\$ 1,558	\$ 761	\$ 222		

Recurring Annual Capital Costs

	Tax Cents	000's	
	3.37	\$ 850	Roofing estimated future annual average cost
	2.77	700	Bus cost per year for 5 buses (16 year life)
	1.29	325	Asphalt parking lot maintenance
	1.78	450	IT Equipment
	variable		Building Security
	variable		Other Building Needs
Note 1	9.22	\$ 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
	\$ 17,036		HVAC cost since Prop R began FY17
Note 2	\$ 2,130		Average per year cost for HVAC 8 years

Note1 This is the estimated tax levy amount needed to support a significant portion of predictable recurring capital needs.

Actual costs will vary from estimates. Of the 9.2 cents, 3.26 cents are provided from Prop A capital levy.

Note 2 HVAC is more variable from year to year and requires a longer term planning approach to funding large costs in certain years.

Mehlville School District - Unfunded Prop S Projects

Building	Project	Project Info	Estimates	Priority	Cumulative
SCOPE Acquisition	Purchase / Rehab new facility		5,000,000	1	\$ 5,000,000
Beasley	Outdoor Lighting	10 Light Standards	\$50,000	2	5,050,000
Bierbaum	Parking Lot Security Lighting	5 light standards	\$25,000	2	5,075,000
Blades	Outdoor Lighting	10 Standards	\$50,000	2	5,125,000
Buerkle	Parking Lot Lighting	10 Light Standards	\$50,000	2	5,175,000
Forder	Exterior Lighting	10 Light Standards	\$50,000	2	5,225,000
Trautwein	Exterior Lighting	5 light standards	\$25,000	2	5,250,000
WMS	Exterior Lightinhg	5 light standards	\$25,000	2	5,275,000
Wohlwend	Lighting	5 standards	\$25,000	2	5,300,000
Bernard	Parking Lot Security	10 Light Standards	\$50,000	2	5,350,000
OMS	Parking Lot Security/Lighting	5 light standards	\$25,000	2	5,375,000
Transportation Building	15,000 sq ft transportation building		\$13,000,000	3	18,375,000
CO/JB/Witzel/Transportation	Raze Transportation		\$100,000	3	18,475,000
All District	Parking lots - priority A		3,000,000	4	21,475,000
Mehlville	ADA Compliance: Entry, Band Room, Elevator	Corridor to Band Room	\$135,000	5	21,610,000
Mehlville	ADA Compliance: Entry, Band Room, Elevator	New elevator	\$450,000	5	22,060,000
Mehlville	ADA Compliance: Entry, Band Room, Elevator	Upgrade Band Room	\$223,000	5	22,283,000
Buerkle	Restroom - ADA & General upgrades	1st Floor Existing	\$51,000	6	22,334,000
Buerkle	ADA Path to Track	Place Holder	\$25,000	6	22,359,000
Buerkle	Restroom - ADA & General upgrades	3rd Floor	\$123,000	6	22,482,000
Buerkle	Restroom - ADA & General upgrades	2nd Floor	\$84,000	6	22,566,000
Beasley	Restroom - Change to ADA Fixtures	4 fixtures	\$14,000	7	22,580,000
All District	Parking lots - priority B		3,000,000	8	25,580,000
All District	Parking lots - priority C		3,000,000	9	28,580,000
All District	Parking lots - priority D		3,000,000	10	31,580,000
OHS	ADA Compliance	Accessibility to gymnasium (place holder)	\$25,000	11	31,605,000
OHS	ADA Compliance	New gym accessible toilet (place holder)	\$25,000	11	31,630,000
Wohlwend	ADA Accessibility	Stair Lift (Place Holder)	\$30,000	11	31,660,000
OES	ADA Accessibility	6 ADA Sinks in RR	\$9,000	11	31,669,000
Buerkle	Restrooms needed by cafeteria		\$390,000	12	32,059,000
Beasley	Add Student & Staff Restrooms	Student Toilets	\$518,000	13	32,577,000
Mehlville	Bathroom Upgrades		500,000	14	33,077,000
Beasley	More Parking	29 Parking Spaces	\$29,000	15	33,106,000
Beasley	Road widening		\$200,000	15	33,306,000
Mehlville	Parking	Additional Entry Way: ADA Parking/Walkway to Front Entry	\$50,000	16	33,356,000
All District	Library Carpet		500,000	17	33,856,000
Mehlville	Stadium Restrooms		\$960,000	18	34,816,000
Hagemann	Second Site entrance	place holder	\$140,000	19	34,956,000
Trautwein	Reconfigure Staff Lot	Place Holder	\$1,200,000	20	36,156,000
TBD/Cost variances			8,844,000	21	45,000,000

DEBT

Mehlville School District Debt Expense Summary

FY2025 Budget

<u>G.O. Bond Prop S</u>		<u>Amount</u>	<u>Total</u>
Principal	see Note	2,150,000	
Interest		969,573	3,119,573
<u>Other</u>			
Principal		-	
Interest		-	-
Total Debt Payments			\$ 3,119,573
Total Principal	\$ 2,150,000	Capital	\$ -
Total Interest	969,573	Debt Service	3,119,573
	<u>\$ 3,119,573</u>		<u>\$ 3,119,573</u>

Note: \$625K is a principal prepayment estimated to save \$270K interest expense.

FY2026 Budget

<u>G.O. Bond Prop S</u>		<u>Amount</u>	<u>Total</u>
Principal		2,175,000	
Interest		893,151	3,068,151
<u>Other</u>			
Principal		-	
Interest		-	-
Total Debt Payments			\$ 3,068,151
Total Principal	\$ 2,175,000	Capital	\$ -
Total Interest	893,151	Debt Service	3,068,151
	<u>\$ 3,068,151</u>		<u>\$ 3,068,151</u>

Note: \$625K is a principal prepayment estimated to save an additional \$270K interest expense.

FY2027 Budget

<u>G.O. Bond Prop S</u>		<u>Amount</u>	<u>Total</u>
Principal		1,600,000	
Interest		831,750	2,431,750
<u>Other</u>			
Principal		-	
Interest		-	-
Total Debt Payments			\$ 2,431,750
Total Principal	\$ 1,600,000	Capital	\$ -
Total Interest	831,750	Debt Service	2,431,750
	<u>\$ 2,431,750</u>		<u>\$ 2,431,750</u>

Mehlville School District Debt Expense Summary

FY2028 Budget

<u>G.O. Bond Prop S</u>		<u>Amount</u>	<u>Total</u>
Principal		1,625,000	
Interest		783,750	2,408,750
<u>Other</u>			
Principal		-	
Interest		-	-
Total Debt Payments			\$ 2,408,750
Total Principal	\$ 1,625,000	Capital	\$ -
Total Interest	783,750	Debt Service	2,408,750
	<u>\$ 2,408,750</u>		<u>\$ 2,408,750</u>

FY2029 Budget

<u>G.O. Bond Prop S</u>		<u>Amount</u>	<u>Total</u>
Principal		1,650,000	
Interest		735,000	2,385,000
<u>Other</u>			
Principal		-	
Interest		-	-
Total Debt Payments			\$ 2,385,000
Total Principal	\$ 1,650,000	Capital	\$ -
Total Interest	735,000	Debt Service	2,385,000
	<u>\$ 2,385,000</u>		<u>\$ 2,385,000</u>

Note 1: All COPS are paid off as of June 30, 2021.

Note 2: DNR debt was paid off early in FY18 to save \$5K interest and reduce annual payments by \$35K.

Note 3: The bus lease was paid off early in FY18 to save \$8K interest and reduce annual payments by \$113K.

Note 4: In 1993, \$48M was borrowed and the General Obligation bond debt was paid off by FY17.

Note 5: Turf debt was paid off FY16 and St. John's building was paid off FY17. Combined, the two payoffs free up \$286K annual expense which can go toward other capital projects.

Note 6: G.O. bond had \$625K principal prepayment in October 2024 which saves \$280K interest.

Mehlville School District
Summary of Principal and Interest Payments For ASBR

ISSUE	Beg Balance	Principal Paid	FY2025 (Refunded)		Ending Balance	Interest	Fund/ Function
			Borrowed				
LEASE PURCHASE							
2019 COPS	-	-			-	-	450
TOTAL	\$ -	\$ -	\$ -		\$ -	\$ -	
Other							
Copiers	-	\$ -	\$ -		\$ -	\$ -	410-5231
	\$ -	\$ -	\$ -		\$ -	\$ -	
G.O. Bonds	\$ 32,050,000.00	\$ 2,150,000.00	\$ -		\$ 29,900,000.00	\$ 969,572.75	300
Total Debt	\$ 32,050,000.00	\$ 2,150,000.00	\$ -		\$ 29,900,000.00	\$ 969,572.75	

Facility Authority Principal	\$ -	Fund 410-5231	\$ -
G.O. Bond	\$ 2,150,000.00	Fund 450	-
Copiers	-	Fund 300	969,572.75
Total	\$ 2,150,000.00	Total Interest	\$ 969,572.75

Total P&I Payments	\$ 3,119,572.75
Credits	
Control Total	\$ 3,119,572.75
Difference	\$ -

Note 2: GO Debt limit = 15% of assessed value. G.O. debt capacity = debt limit less current GO debt principal.

	(000's)
Assessed Value 2024 =	\$ 2,601,502,010
	15%
Debt Limit =	\$ 390,225,302
GO Debt Principal	29,900
Debt Capacity =	\$ 390,195,402

Mehlville School District
Debt Payment Schedules - Debt Service Fund #300
Wells Fargo Account

Sources of Funds

Series 2021 Bonds Issued 6/3/21	\$ 35,000,000.00
Reoffering Premium	2,708,737.00
Total Principal	\$ 37,708,737.00

Cost of Issuance

Bond Counsel Fees	55,000.00
Official statement of preparation	2,500.00
Registrar/Paying agent/Trustee Bank	400.00
Underwriting fees	245,000.00
Rating agency fees	17,550.00
Underwriting expense	3,300.00
Registration fee - MO State Auditor	1,000.00
Total COI	324,750.00

Net Deposit - Bond Proceeds Capital	\$ 37,383,987.00
-------------------------------------	-------------------------

Note> If bond proceeds are not fully spent by 6/3/2024, further compliance reporting will be required.
The Districts bond counsel will provide such reporting for appropriate nominal fees.

SUMMARY OF G.O. BOND BY YEAR

<u>FY</u>	<u>Pay Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY22		-	781,666.67	781,666.67
FY23		1,450,000.00	1,050,000.00	2,500,000.00
FY24		1,500,000.00	1,006,500.00	2,506,500.00
FY25		1,525,000.00	961,500.00	2,486,500.00
FY26		1,550,000.00	915,750.00	2,465,750.00
FY27		1,600,000.00	869,250.00	2,469,250.00
FY28		1,625,000.00	821,250.00	2,446,250.00
FY29		1,650,000.00	772,500.00	2,422,500.00
FY30		1,700,000.00	723,000.00	2,423,000.00
FY31		1,750,000.00	672,000.00	2,422,000.00
FY32		1,800,000.00	619,500.00	2,419,500.00
FY33		1,850,000.00	565,500.00	2,415,500.00
FY35		1,975,000.00	453,000.00	2,428,000.00
FY36		2,025,000.00	393,750.00	2,418,750.00
FY37		2,100,000.00	333,000.00	2,433,000.00
FY38		2,150,000.00	270,000.00	2,420,000.00
FY39		2,200,000.00	205,500.00	2,405,500.00
FY40		2,275,000.00	139,500.00	2,414,500.00
FY41		2,375,000.00	71,250.00	2,446,250.00
Total		\$ 33,100,000.00	\$ 11,624,416.67	\$ 44,724,416.67

DETAIL G.O. BOND PAY SCHEDULES

<u>FY</u>	<u>Pay Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	3/1/2022	-	781,666.67	\$ 781,666.67
2023	9/1/2022		525,000.00	\$ 525,000.00
2023	3/1/2023	1,450,000.00	525,000.00	\$ 1,975,000.00
2024	9/1/2023		503,250.00	\$ 503,250.00
2024	3/1/2024	1,500,000.00	503,250.00	\$ 2,003,250.00
2025	9/1/2024		480,750.00	\$ 480,750.00
2025	3/1/2025	1,525,000.00	480,750.00	\$ 2,005,750.00
2026	9/1/2025		457,875.00	\$ 457,875.00
2026	3/1/2026	1,550,000.00	457,875.00	\$ 2,007,875.00
2027	9/1/2026		434,625.00	\$ 434,625.00
2027	3/1/2027	1,600,000.00	434,625.00	\$ 2,034,625.00
2028	9/1/2027		410,625.00	\$ 410,625.00
2028	3/1/2028	1,625,000.00	410,625.00	\$ 2,035,625.00
2029	9/1/2028		386,250.00	\$ 386,250.00
2029	3/1/2029	1,650,000.00	386,250.00	\$ 2,036,250.00
2030	9/1/2029		361,500.00	\$ 361,500.00
2030	3/1/2030	1,700,000.00	361,500.00	\$ 2,061,500.00
2031	9/1/2030		336,000.00	\$ 336,000.00
2031	3/1/2031	1,750,000.00	336,000.00	\$ 2,086,000.00
2032	9/1/2031		309,750.00	\$ 309,750.00
2032	3/1/2032	1,800,000.00	309,750.00	\$ 2,109,750.00
2033	9/1/2032		282,750.00	\$ 282,750.00
2033	3/1/2033	1,850,000.00	282,750.00	\$ 2,132,750.00
2034	9/1/2033		255,000.00	\$ 255,000.00
2034	3/1/2034	1,900,000.00	255,000.00	\$ 2,155,000.00
2035	9/1/2034		226,500.00	\$ 226,500.00
2035	3/1/2035	1,975,000.00	226,500.00	\$ 2,201,500.00
2036	9/1/2035		196,875.00	\$ 196,875.00
2036	3/1/2036	2,025,000.00	196,875.00	\$ 2,221,875.00
2037	9/1/2036		166,500.00	\$ 166,500.00
2037	3/1/2037	2,100,000.00	166,500.00	\$ 2,266,500.00
2038	9/1/2037		135,000.00	\$ 135,000.00
2038	3/1/2038	2,150,000.00	135,000.00	\$ 2,285,000.00
2039	9/1/2038		102,750.00	\$ 102,750.00
2039	3/1/2039	2,200,000.00	102,750.00	\$ 2,302,750.00
2040	9/1/2039		69,750.00	\$ 69,750.00
2040	3/1/2040	2,275,000.00	69,750.00	\$ 2,344,750.00
2041	9/1/2040		35,625.00	\$ 35,625.00
2041	3/1/2041	2,375,000.00	35,625.00	\$ 2,410,625.00
Total		\$ 35,000,000.00	\$ 12,134,416.67	\$ 47,134,416.67

FORECAST

MEHLVILLE SCHOOL DISTRICT
Forecast Summary FY26

Normally a forecast is presented for current year, next year, and 3 additional years. The forecast is always prefaced as a document to take caution when reviewing projections beyond the budget year because of significant fluctuations that will occur. Due to unprecedented time of uncertainty, the FY26 budget has a much greater chance of significant fluctuation. This makes forecast years beyond FY26 somewhat meaningless. Therefore, it is deemed to be of no value to prepare a forecast for FY26 budget.

REPLACEMENT SCHEDULES

Mehlville School District
Bus Fleet - Replacement Schedule (see Note 3)
Budget 2025-26

2024-25 Bus Fleet (see Note 1)				16 Year Life Cycle Purchase Plan (see Note 2)							
Bus Qty	Model Year	Delivery Date	16 Year Replacement Date	Fiscal Year	Delivery	# Buses Bought	End of Year (2% inflation)			Total Bus Cost	
							# Buses >16 Yrs Old	# Buses >14 Yrs Old	Bus Unit Cost		
				2009-10		-					
				2010-11		-					
				2011-12		-					
				2012-13		-					
				2013-14		12 (1 new, 11 used)					
				2014-15		5					
				2015-16		-					
				2016-17		11			\$ 93,080	\$ 1,023,885	
				2017-18		7			\$ 82,242	\$ 575,694	
				2018-19		6			\$ 86,171	\$ 517,024	
5	2008	July 2007	July 2023	2019-20		6	7		\$ 97,845	\$ 587,070	
-	2009	July 2008	July 2024	2020-21		5	5		\$ 98,350	\$ 491,749	
10	2010	July 2009	July 2025	2021-22		5	1		\$ 102,185	\$ 510,924	
-	2011	July 2010	July 2026	2022-23		5	-		\$ 110,010	\$ 550,049	
1	2012	July 2011	July 2027	2023-24		5	9	21	\$ 120,722	\$ 603,610	
1	2013	July 2012	July 2028	2024-25	July 2024	6	4	15	\$ 139,941	\$ 839,644	
1	2014	July 2013	July 2029	1	2025-26	July 2025	5	9	11	\$ 140,087	\$ 700,436
	2015	July 2014	July 2030	2	2026-27	July 2026	5	4	7	\$ 142,889	\$ 714,445
4	2016	July 2015	July 2031	3	2027-28	July 2027	5	-	3	\$ 145,747	\$ 728,734
10	2017	July 2016	July 2032	4	2028-29	July 2028	5	(4)	(2)	\$ 148,662	\$ 743,309
7	2018	July 2017	July 2033	5	2029-30	July 2029	5	(8)	(3)	\$ 151,635	\$ 758,175
6	2019	July 2018	July 2034	6	2030-31	July 2030	6	(14)	1	\$ 154,668	\$ 928,006
6	2020	July 2019	July 2035	7	2031-32	July 2031	6	(16)	2	\$ 157,761	\$ 946,566
1	2021	July 2020	July 2036	8	2032-33	July 2032	6	(12)	2	\$ 160,916	\$ 965,498
10	2022	July 2021	July 2036	9	2033-34	July 2033	6	(11)	2	\$ 164,135	\$ 984,807
-	2023	July 2022	July 2037	10	2034-35	July 2034	5	(10)	(2)	\$ 167,417	\$ 837,086
9	2024	July 2023	July 2038	11	2035-36	July 2035	6	(10)	2	\$ 170,766	\$ 1,024,594
6	2025	July 2024	July 2039	12	2036-37	July 2036	5	(14)	(3)	\$ 174,181	\$ 870,905
				13	2037-38	July 2037	5	(9)	1	\$ 177,665	\$ 888,323
				14	2038-39	July 2038	5	(14)		\$ 181,218	\$ 906,089
				15	2039-40	July 2039	5	(10)		\$ 184,842	\$ 924,211
				16	2040-41	July 2040	5	(9)		\$ 188,539	\$ 942,695
77	Total						85	Purchases from FY26 thru FY41			
(see Note 1)						(see Note 2)					

Note 1: This section represents the bus fleet once the new year buses are purchased and old buses are sold. The number of buses by model year show the age of our fleet. **Industry recommends optimal bus replacement is after 14 years.** The district replacement target is 16 years due to historical budget constraints. If buses are not replaced timely, there are two negative consequences. First, child safety is at risk due to higher rates of buses stranded on the road. Secondly, older buses cost more since repair costs exceed the average annual bus cost when spreading the purchase price over a 16 year life cycle. Additionally, it is important to remember that DESE reimburses about 25% of the cost of buses over an 8 year period, so the average cost to the district is even lower. The replacement date column shows when each model year should be replaced to stay within the 16 year target.

Note 2: The life cycle purchase plan shows how many buses should be purchased each year, the date of the purchase, and how many buses in the fleet remain > 16 years old. Note that some **future years show negative buses > 16 years.** That does NOT mean buses should not be purchased - they should. It means that buses replaced in those years are merely 16 years old instead of 17 or more years old. **Remember in Note 1, industry standard is 14 years, so we are still more cost effective to be replacing 15 and 16 year old buses when opportunity allows.**

Note 3: Note that **1 new bus** was purchased from FY10 - FY14. The next 5 years (FY15-FY19), **29 new buses were purchased.** It is critical to appropriate funds for future bus purchases according to this plan to avoid future "catch-up" like the past. **The district should never again have a 5 year variance of 29-1.** It is strongly recommended in the future that a permanent, restricted capital levy be established to fund this cost.

Mehlville School District
Non-Bus Fleet Vehicle Replacement Schedule
Budget FY26

<u>Dept</u>	<u>Vehicle #</u>		<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Facilities	201	Van				50,000
Facilities	214	Dump truck				110,000
Facilities	215	Box Truck	80,000			
Facilities	220	Van			50,000	
Facilities	211	Used Stake Truck		40,000		
Facilities	202	Van	59,739			
Facilities	231	Van	47,537			
Facilities	238	Van			50,000	
Facilities	205	Van	59,739			
Facilities	240	Van		50,000		
Facilities	241	Van			50,000	
Facilities	210	Van	45,982			
sub-total			292,997	90,000	150,000	160,000
Transportation	186	Fuel Truck				100,000
Transportation	V-1	Truck				
Transportation	V-5	Truck			55,000	
Community Ed		Car				
Food Service		Van				
IT	Tech 4	Van	51,659			
IT	Tech 5	Van		54,000		
IT	Tech 6	Van			55,000	
Grand Total			344,656	144,000	260,000	260,000

Note: Costs are listed at current estimated values.

Mehlville School District
FY26 Budget - Facilities Non-Bus Fleet @ December 2024
33 Vehicles + Spares

	10 years or less AND under #100K miles
	Over 10 years OR over #100K miles
	Over 15 years OR over #150K miles
	Over 20 years OR over #200K miles

										12/3/2024	Estimated
	Lic #	YEAR	MAKE	MODEL	VIN NUMBER		ASSIGNED TO	Mileage	Replace	Estimate	
1	215 new			(sell old 215)			Erich Mueller	buy FY25	buy FY25	\$ 80,000	
	215 old	2010	FORD	E450 Super Duty Cutaway	1FDXE4FL7ADA28053		replace with new #215	141,153	sell FY25		
2	231 new			(sell old 231)			Neal Beshel	buy FY25	bought	\$ 47,537	
	231 old	2006	FORD	E-350 VAN	1FTSS34L76DA11233		replace with new #231	93,363	sell FY25		
3	210 new			(replaces 242, keep as spare)			Randy Smith	buy FY25	bought	\$ 45,982	
spare	242	2008	FORD	E-350 VAN	1FMNE11L38DA73286		replace with new #210	147,425	spare		
4	202	2024	Ford	350 Transit Van	1FTBW2C83RKA06090		Scott McCrea	1,736	bought	\$ 59,739	
5	205	2024	Ford	350 Transit Van	1FTBW2C82RKA12480		Lou Scott	826	bought	\$ 59,739	
6	211	1990	IHC	S1900 STK. TRUCK	1HTSAZRM5LH684603		White Stake Truck	107,273	FY26 sell	\$ 40,000	
	211			Old #211 to sell, replace with used truck as new #211				buy FY26			
7	201	2013	CHEV.	G-3500 EXPRESS	1GCZGUCG6D1167692		Lestel Rushing/Rich Johnson	103,477	FY28		
8	203	2024	CHEV.	3500 SILVERADO	1GC3YSE7XRF372477	Plow	Randy Showalter	2,451	FY40		
9	204	2019	CHEV.	Econoline Express 3500	1GCZGHFG2K1281382		Todd Tate	20,981	FY35		
10	206	2024	CHEV.	3500 SILVERADO	1GC3YSE7XRF128828	Plow	Joe Gipson	6,272	FY40		
11	207	2020	CHEV.	EXPRESS 3500 Extend	1GCZGHFG9L1238076		Adam Austerman	23,580	FY36		
12	212	2012	CHEV.	G-2500 EXPRESS	1GCWGFCA4C1188968		Joe Copping	102,663	FY29		
13	214	2000	sterling	DUMP	2FWKAJCB21AH38979		Dump Truck	155,491	FY28		
14	216	2016	CHEV.	3500 SILVERADO	1GCOKYEG5GZ427226	Plow	Grounds Pick-up	61,597	FY32		
15	217	2015	CHEV.	G23705	1GCWGBFG1G1118195		Rich Sabo	42,198	FY31		
16	219	2024	CHEV.	2500 SILVERADO	1GC5YNE72RF108471		Mike Gegg	8,040	FY40		
17	220	2009	FORD	E-250 EXT VAN	1FTNS24L79DA40341		Aaron Brown	82,118	FY27		
18	221	2023	CHEV.	G-3500 EXPRESS	1GCZGHFP1P1100845		Matt Rellergert	13,988	FY39		
19	222	2016	CHEV.	1500 SILVERADO	1GCNKNCE9GZ397293		John Tucker	24,729	FY32		
20	223	2020	RAM	Dump Truck	3C7WRNBLXLG220530	Salt/Plow	Dump Truck	8,798	FY36		
21	224	2016	CHEV.	3500 SILVERADO	1GCOKYEG5G2303649	Plow	Grounds/Geoff Morard	47,555	FY32		
22	227	2023	Dodge	RAM 5500 Chassis	3C7WRNBL2PG61714	Salt/Plow	Dump Truck	2,868	FY39		
23	232	2019	CHEV.	EXPRESS G2	1GCWGAFG2K1242186		Kim Ezell	73,964	FY35		
24	233	2016	CHEV.	3500 SILVERADO	1GCOKYEG9GZ427259	Plow	Elijah Runion	49,532	FY32		
25	237	2019	CHEV.	SILVERADO 2500 4WD	1GC1KREG7KF128132	Plow	Grounds Pick-up	28,322	FY35		
26	238	2009	FORD	ESCAPE 4WD	1FMCU92749KB86199		Russ Suda	93,764	FY27		
27	240	2007	FORD	E-250 VAN	1FTNS24W97DA28313		Luke Parcel	121,105	FY26 sell?	\$ 50,000	
28	241	2008	FORD	E-350 VAN	1FTSS34L68DA73287		Robert Brewer	94,438	FY27		
29	243	2020	CHEV.	Silverado 2500 HD	1GC1YLE79LF182190	Plow	Grounds Pick-up	24,738	FY36		
30	244	2017	CHEV.	EXPRESS 3500	1GCZGHFG6H1114242		David Smith	47,323	FY33		
31	245	2017	CHEV.	EXPRESS 3500	1GCZGHFG0H1166899		Vincent Allred	34,301	FY33		
32	246	2018	CHEV.	EXPRESS 3500	1GCZGHFG3J1332130	Plow	Chad Schmidt	48,885	FY34		
33	247	2018	CHEV.	EXPRESS 3500	1GCZGHFG2J1343457		Larry Dittrich	35,729	FY34		
spare	218	2004	FORD	E-250 VAN	1FTNS24L54HA46141		Summer help	171,200	spare		
spare	225	2009	FORD	SD F350 4x4 CREW	1FTWW31539EA88062	Plow	Spare	82,095	spare		
spare	226	2004	FORD	E-350 BOX VAN	1FDWE35L14HA46147		Spare	101,123	spare		
spare	239	2007	FORD	E-150 VAN	1FTNE14W27DA22015		Spare	171,334	spare		
sell	208	1998	CHEV.	K-3500 4X4	1GCHK34R4WF025755		sell		sell		
sell	228	2006	FORD	E-350 CUTAWAY	1FDSE35L66DA09894		sell	sell 12/2/24			
sell	235	1993	GMC	TOP KICK STAKE	1GDL7H1J6PJ502719		sell	46,159	sell		

24	10 years or less AND under #100K miles
3	Over 10 years OR over #100K miles
4	Over 15 years OR over #150K miles
2	Over 20 years OR over #200K miles
33	Total vehicles excluding spares

Note: Selling vehicles: update this schedule before signing the title when selling a vehicle.
Buying vehicles: before approving the PO for payment, update this schedule with the new vehicle #, and identify which vehicle to sell.

Mehlville School District
FY26 Budget - Other Non-Bus Fleet @ December 2024

	10 years or less AND under #100K miles
	Over 10 years OR over #100K miles
	Over 15 years OR over #150K miles
	Over 20 years OR over #200K miles

12/31/2023 Estimated

VEHICLE	YEAR	MAKE	MODEL	VIN NUMBER	ASSIGNED TO	Mileage	Replace	Estimate
---------	------	------	-------	------------	-------------	---------	---------	----------

TRANSPORTATION

1	V-1	2024	CHEV.	2500 Silverado	1GB0YLE77RF298657	Shop	938	FY41
2	186	1986	IHC	S-1900 Fueling Truck	1HTLDTVN1GHA18533	Fuel man	Over 400K	FY28
3	V-5	2007	FORD	Ranger Truck	1FTYR14D77PA62542	Office staff	57,191	FY27
4	V-3	2016	CHEV.	3500 Silverado SRW	1GB3KYC89GZ272547	Shop	19,762	FY33
5	V-2	2020	CHEV.	2500HD Silverado	1GC4YLE77LF153087	Office staff	11,645	FY37
6	V-4	2000	CHEV.	3500 Silverado SRW	1GTHK34J6YR201149	Plow Truck	67,273	no replace

Note: Most vehicles life is estimated at 16 years due to low mileage.

I.T.

7	TECH-4	2024	FORD	Transit 150 Van	1FTYE1Y89RKA02805	John Nguyen	501	FY40	\$	51,659
8	TECH-5	2006	FORD	E-150 Van	1FTRE14W16HA08597	Denis Oric	95,631	FY26	\$	51,659
9	TECH-6	2007	FORD	E-150 Van	1FTNE14W37DA38675	Jack Giddens	70,182	FY27		
10	TECH-1	2017	CHEV.	Equinox	2GNALBEK2H1539552	Ryan Hafertepe	50,346	FY36		
11	TECH-7	2018	CHEV	G-2500 Express	1GCWGBFG1J1176010	Barry Rabin	40,228	FY35		

Note: Most vehicles life is estimated at 16 years due to low mileage.

Food Service

12	400	2017	CHEV	G-3500 VAN	1GCZGHFG3H1123089	Dan	92,091	FY31		
13	600	2019	ISUZU	FTR Box Truck	54DK6S163KSG00250	Steve	61,832	FY34		
	Old bus#21	2002	Bluebird	Food Truck	1BABHCPHX2F203115			no replace		

Note: Vehicle life is based on motor life due to higher mileage compared to low mileage vehicles above.

COMMUNITY ED

14	1	2014	CHEV	CRUZ	1G1PA5SH1E7455667	Driver's Ed - Mehlville	28,139	TBD		
15	2	2020	CHEV	TRAX	KL7CJCSB0LB051234	Driver's Ed - Mehlville	22,207	FY31		

Note: Low mileage vehicles, but less life due to student training. Trade-in after 10 years.

6	10 years or less AND under #100K miles
-	Over 10 years OR over #100K miles
3	Over 15 years OR over #150K miles
2	Over 20 years OR over #200K miles
11	Total vehicles (excluding Food Service and Community Education)

Note: Selling vehicles: update this schedule before signing the title when selling a vehicle.

Buying vehicles: before approving the PO for payment, update this schedule with the new vehicle #, and identify which vehicle to sell.

FY26 Budget - 20 Year Replacement Plan Facilities Roofing

Building	Total Squares	Note 1																				
		FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43	FY44	FY45	
		Summer 2025	Summer 2026	Summer 2027	Summer 2028	Summer 2029	Summer 2030	Summer 2031	Summer 2032	Summer 2033	Summer 2034	Summer 2035	Summer 2036	Summer 2037	Summer 2038	Summer 2039	Summer 2040	Summer 2041	Summer 2042	Summer 2043	Summer 2044	
Admin																						
Central Office	118							118														
2900 Lemay	370					370																
Witzel Admin	225							225														
Transportation	48			40	(old trailer, if replaced by a new trailer, is used for storage and still needs roof repair)																	
Swimming Pool	108																	108				
JB	160										10											
Early Childhood	237																		37			
Elementary																						
Beasley	423												105								318	
Bierbaum	402															381			21			
Blades	449				239												101					
Forder	427			55									304					68				
Hagemann	324							324														
Oakville ELE	244																					
Point	667				315									199						162		
Rogers	436		436																			
Trautwein	373			80															293			
MOSAIC	191			191																		
Wohlwend	347	210						42												95		
Middle School																						
Bernard	750																		750			
Buerkle	463																			463		
Oakville MS	438				77													361				
Washington	724	87		165																472		
High School																						
Mehlville HS	1,247						90										887	119	151			
Oakville HS	1,099															266				833		
SCOPE (see Witzel)																						
Grand Total	10,270	297	436	531	631	370	574	225	-	-	-	10	304	304	-	647	988	656	1,252	2,025	318	9,568
		Note 2																				

Note 1: Cost of 1 square is estimated at \$1,600 but varies obviously. A "square" of roofing is a section of 10' x 10'. One vendor can complete about 750 squares per summer unless they add extra labor.

Note 2: Costs are budgeted on the 5 year Capital Projects schedule.

Yellow highlighted projects are on the 5 Year Capital Projects schedule.

If Transportation receives a new trailer, the old trailer may be used for storage, therefore would still need roof replacement.

FY26 Budget - Replacement Plan Facilities HVAC

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43	FY44	FY45
	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer
Building	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Admin																						
Central Office																						
2900 Lemay																						
Witzel Admin																						
Transportation																						
Swimming Pool		x																				
JB																						
John Cary	x		bid		domestic hot water boiler																	
Elementary																						
Beasley				bid																		
Bierbaum				bid																		
Blades	x		bid			domestic hot water boiler																
Forder					domestic hot water boiler																	
Hagemann					domestic hot water boiler																	
Oakville ELE	x	x																				
Point		x																				
Rogers			bid			domestic hot water boiler																
Trautwein			bid			domestic hot water boiler																
MOSAIC																						
Wohlwend		x			domestic hot water boiler																	
Middle School																						
Bernard		x																				
Buerkle																						
Oakville MS			bid			domestic hot water boiler																
Washington			bid		domestic hot water boiler																	
High School																						
Mehlville HS	x			bid		HVAC auditorium																
Oakville HS	x		bid			domestic hot water boiler																
SCOPE (see Witzel)																						
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

x = completed projects

Note 1> Summer 2027 domestic hot water boilers will total about \$185K for all 5 units.

Note 2> Summer 2028 domestic hot water boilers will total about \$190K for all 5 units,
HVAC auditorium is estimated at \$815K.

FY26 Budget - IT Equipment Replacement Target

Device	Life Span (yrs)	Qty On Hand	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Wireless Controllers	10	3		-		75,000	
Network Switches	10	143	-	650,000	650,000		
Firewall	8	2		115,000			\$ 125,000
Servers	8	1	-	-			175,000
Data Storage	8	2	30,000				30,000
Phone Operating System 10.0	5	1		-		25,000	
(Acct 6542 & 6543) Total Capital	See Note 1		\$ 30,000	\$ 765,000	\$ 650,000	\$ 100,000	\$ 330,000

	Life Span (yrs)	Qty On Hand	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Desktop Computers	5	1,646	\$ 320,000	\$ 305,000	\$ 310,000	\$ 325,000	\$ 325,000
Laptops	5	515	12,000	90,000	95,000	100,000	105,000
Chromebooks	4	15,200	1,072,000	1,140,000	1,170,000	1,200,000	1,225,000
Projectors	7	672	46,200	47,700	48,875	50,275	53,450
Printers	8	319	17,700	18,500	19,000	19,600	20,900
Access Points	7	770	56,000	50,000	55,000	57,500	53,500
Cameras	8	756	45,675	48,350	50,100	53,000	57,500
SmartBoards (6542 Classroom Tech)	10	309	18,000	50,000	85,000	85,000	85,000
Back up Power Supplies	6	51	30,000	17,000	14,500	16,000	21,200
Total Supplies	See Note 2		\$ 1,617,575	\$ 1,766,550	\$ 1,847,475	\$ 1,906,375	\$ 1,946,550
Grand Total			\$ 1,647,575	\$ 2,531,550	\$ 2,497,475	\$ 2,006,375	\$ 2,276,550

*This proposed refresh cycle projects out the estimated life span of each piece of equipment listed and will be further updated each year.

*Fiscal year projections currently extend only to estimated life span of devices and will be updated as data is collected on longevity of devices.

*These are very rough estimates with amounts updated and revised each year with the goal being efficient, effective technology.

*These figures are derived with the goal of effectively replacing current supported technology.

*Current budget funding is projected to meet future technology needs.

Note 1> These items are capital expenses that fluctuate significantly from year to year and require capital funding.

Note 2> These items are operating expenses that are budgeted within the normal IT operating budget and normally have less volatility.

FY26 Budget - Food Service Equipment Replacement Plan

Summer 2024

Summer 2025

Summer 2026

School	FY25	Cost	FY26	Cost	FY27	Cost
Beasley						
Bierbaum						
Blades	Reach-in cooler	\$ 3,599	dishmachine	\$29,415		
Forder	walk-ins	\$42,522				
	install	\$29,385				
	shelving	\$1,214				
	dishmachine	\$27,491				
Hagemann	walk-ins	\$43,052				
	install	\$29,385				
	shelving	\$1,109				
	dishmachine	\$27,491				
MOSAIC						
OES	walk-in smart tire devi	\$3,650				
			milk cooler	\$3,965		
Point	walk-ins	\$42,487				
	install	\$29,385				
	shelving	\$1,214				
	dishmachine	\$27,697				
Rogers	disposer	\$2,289	walk-ins	\$72,409	milk cooler	\$4,500
Trautwein	walk-ins	\$44,108				
	install	\$26,800				
	dishmachine	\$25,224				
Wohlwend	dishmachine	\$30,805	walk-ins install	\$14,127	2 door reach-in coc	\$6,000
	dishmachine cover	\$1,015				
	walk-in compressors	\$24,701				
Bernard						
Buerkle			dishmachine	\$46,461		
OMS	Merchandiser	\$3,520	walk-ins	\$78,374		
WMS	dishmachine	\$25,208				
	a la carte merchandise	\$3,185				
	2 door reach-in cooler	\$4,551				
MHS	walk-in freezer	\$26,508	2 door reach-in coo	\$4,633		
	install	\$19,230				
	combi ovens x2	\$50,734				
OHS	coffee bar	\$10,728	dishmachine	\$76,394	walk-ins	\$100,000
	4-steam wells	\$45,456				
	Roll-Thru cooler	\$9,397				
Warehouse	walk-in freezer	\$33,106				
	install	\$29,365				
	concrete, labor	\$2,980				
DESE Grant				\$ (25,000)		
REBATES		-\$2,180				
Estimated Cost		\$ 726,411		\$ 300,778		\$ 110,500

HISTORICAL DATA

**MEHLVILLE SCHOOL DISTRICT
HISTORY OF FUND BALANCES
(IN THOUSANDS)**

<u>Fiscal Year</u>	<u>#110 General</u>	<u>#120 Teachers</u>	<u>Operating Funds</u>	<u>Reserve Balance</u>	<u>#500 Food Service</u>	<u>#600 Activity</u>	<u>#700 Athletics</u>	<u>#300 Debt Service</u>	<u>#410 Capital</u>	<u>#450 COPS</u>	<u>Grand Total</u>
2024	\$ 40,536	\$ 3,590	\$ 44,126	34.0%	\$ 3,578	\$ 1,400	\$ 257	\$ 2,902	\$ 39,723	\$ -	\$ 91,986
2023	\$ 40,873	\$ 2,737	\$ 43,610	37.0%	\$ 4,029	\$ 1,390	\$ 223	\$ 2,182	\$ 36,949	\$ -	\$ 88,383
2022	\$ 34,430	\$ 3,401	\$ 37,831	34.3%	\$ 3,439	\$ 1,298	\$ 284	\$ 1,853	\$ 43,472	\$ -	\$ 88,177
2021	\$ 32,324	\$ 3,842	\$ 36,166	35.9%	\$ 1,400	\$ 1,290	\$ 198	\$ -	\$ 40,560	\$ -	\$ 79,614
2020	\$ 35,502	\$ 484	\$ 35,986	36.2%	\$ 663	\$ 1,329	\$ 230	\$ -	\$ 214	\$ 2,971	\$ 41,393
2019	\$ 29,258	\$ 841	\$ 30,099	30.3%	\$ 966	\$ 1,298	\$ 231	\$ -	\$ 2,229	\$ 4,925	\$ 39,748
2018	\$ 26,226	\$ 1,341	\$ 27,567	28.8%	\$ 1,089	\$ 1,231	\$ 256	\$ -	\$ 2,374	\$ 6,079	\$ 38,596
2017	\$ 23,681	\$ 1,205	\$ 24,886	26.7%	\$ 1,285	\$ 1,258	\$ 221	\$ -	\$ 2,622	\$ 5,659	\$ 35,931
2016	\$ 17,416	\$ 4,429	\$ 21,845	25.0%	\$ 1,116	\$ 1,221	\$ 213	\$ 659	\$ 1,380	\$ 7,320	\$ 33,754
2015	\$ 15,831	\$ 3,536	\$ 19,367	21.3%	\$ 988	\$ 1,175	\$ 175	\$ 575	\$ 336	\$ 6,815	\$ 29,431
2014	\$ 12,351	\$ 8,629	\$ 20,980	23.7%	\$ 1,074	\$ 1,349	\$ 202	\$ 615	\$ 720	\$ 7,026	\$ 31,966
2013	\$ 11,676	\$ 8,632	\$ 20,308	23.7%	\$ 990	\$ 1,333	\$ 180	\$ 658	\$ 865	\$ 7,189	\$ 31,523
2012	\$ 11,548	\$ 8,202	\$ 19,750	22.6%	\$ 1,224	\$ 1,235	\$ 135	\$ 656	\$ 1,119	\$ 4,641	\$ 28,760
2011	\$ 8,815	\$ 6,122	\$ 14,937	17.5%	\$ 1,296	\$ 1,073	\$ 88	\$ 625	\$ 1,202	\$ 6,651	\$ 25,872
2010	\$ 6,840	\$ 5,866	\$ 12,706	15.1%	\$ 1,099	\$ 956	\$ 64	\$ 632	\$ 1,166	\$ 6,427	\$ 23,050
2009	\$ 5,707	\$ 6,840	\$ 12,547	15.8%	\$ 702	\$ 876	\$ 95	\$ 553	\$ 1,014	\$ 6,152	\$ 21,939
2008	\$ 5,096	\$ 5,773	\$ 10,869	13.5%	\$ 419	\$ 936	\$ 75	\$ 5,464	\$ 1,339	\$ 4,993	\$ 24,095
2007	\$ 5,271	\$ 5,365	\$ 10,636	14.2%	\$ 342	\$ 1,007	\$ 72	\$ 4,628	\$ 1,531	\$ 3,540	\$ 21,756
2006	\$ 3,794	\$ 3,256	\$ 7,050	9.5%	\$ 405	\$ 1,067	\$ 58	\$ 4,263	\$ 1,738	\$ 2,002	\$ 16,583
2005	\$ 2,696	\$ 2,476	\$ 5,172	7.1%	\$ 423	\$ 887	\$ 27	\$ 3,048	\$ 1,579	\$ 1,621	\$ 12,757
2004	\$ 1,262	\$ 2,132	\$ 3,394	4.6%	\$ 493	\$ 848	\$ 13	\$ 1,904	\$ 1,132	\$ 1,667	\$ 9,451
2003	\$ 1,477	\$ 3,065	\$ 4,542	6.5%	\$ 827	\$ 654	\$ (23)	\$ 1,458	\$ 1,015	\$ 4,502	\$ 12,975
2002	\$ 2,078	\$ 2,387	\$ 4,465	6.7%	\$ 1,047	\$ 620	\$ 1	\$ 1,181	\$ 1,295	\$ 5,463	\$ 14,072
2001	\$ 1,689	\$ 1,796	\$ 3,485	5.4%	\$ 980	\$ 618	\$ (25)	\$ 853	\$ 1,699	\$ -	\$ 7,610
2000	\$ 1,819	\$ 1,525	\$ 3,344	5.2%	\$ 972	\$ 513	\$ 15	\$ 810	\$ 1,764	\$ -	\$ 7,418

Mehlville School District Revenue History

REVENUES (000's)	Actual FY2024	Actual FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018	Actual FY2017	Actual FY2016
Current Taxes	\$ 100,151	\$ 81,570	\$ 77,727	\$ 76,131	\$ 76,071	\$ 73,363	\$ 72,843	\$ 71,097	\$ 61,732
Delinquent Taxes	1,141	1,331	524	1,128	1,584	1,173	833	352	949
Prop C Sales Tax	14,022	12,416	11,722	10,092	9,709	9,908	9,666	9,529	9,300
Fin Inst Taxes	102	55	353	81	200	144	179	166	116
M & M Surtax	2,015	1,979	1,835	1,883	2,020	1,687	1,712	1,603	1,551
Earnings on Invest.	3,965	3,166	143	48	642	813	458	219	73
Food Service-Program	2,490	2,290	436	121	1,320	1,550	1,435	1,404	1,283
Food Service-Non-Pro	422	400	94	32	441	648	681	617	773
Student Activities	1,793	1,646	1,520	669	1,400	2,100	2,170	2,268	2,056
Community Service	694	602	538	212	338	399	408	405	384
VICC	928	1,196	1,080	1,573	1,752	1,863	1,987	2,294	2,504
Other	307	328	362	194	282	382	342	771	656
Total Local	128,030	106,979	96,334	92,164	95,759	94,030	92,714	90,725	81,377
Fines etc	135	99	40	75	151	80	96	104	103
State Assessed Util	1,848	1,629	1,619	1,633	1,638	1,504	1,647	1,539	1,631
Total County	1,983	1,728	1,659	1,708	1,789	1,584	1,743	1,643	1,734
Basic Formula	11,691	12,296	12,093	11,002	13,413	12,997	11,462	11,286	11,158
Transportation	3,201	3,044	863	813	780	859	736	659	824
Early Childhood	4,607	4,187	4,068	3,938	3,777	3,423	2,859	2,730	2,888
Classroom Trust	4,200	3,909	3,950	3,807	2,996	3,815	3,831	3,751	3,647
Educational Screen (PAT)	301	267	190	195	236	203	177	155	143
Career Education	25	27	31	32	36	20	21	51	48
Food Service	23	23	51	31	30	28	30	29	29
Enhancement Grant	-	7	8	8	-	-	-	-	22
Other	314	-	-	17	22	6	7	22	8
Total State	24,362	23,760	21,254	19,843	21,290	21,351	19,123	18,683	18,767
Medicaid	232	206	177	193	150	125	105	68	63
Vocational Edu (Perkins)	170	153	121	134	125	115	120	112	163
Early Childhood	89	76	80	62	66	71	399	400	166
School Lunch	1,927	2,533	4,704	2,212	1,100	1,282	1,336	1,346	1,315
School Breakfast	467	494	1,270	816	309	312	314	320	254
Title I	1,326	1,283	1,567	720	945	939	996	1,092	1,133
Title III	220	207	240	207	241	139	200	159	161
Title II	279	251	125	128	198	212	305	232	279
Other	3,973	5,640	4,258	2,563	-	60	11	28	87
Total Federal	8,683	10,843	12,542	7,035	3,134	3,255	3,786	3,757	3,621
Sale of Property	36	33	28	23	24	11	24	46	1
Tuition - Riverview	-	-	-	37,709	15	67	91	496	645
Contracted Educational	279	273	391	241	289	303	534	535	492
Trans From Others	1,763	1,559	1,225	1,006	1,184	1,278	1,198	1,114	1,042
Total Other	2,078	1,865	1,644	38,979	1,512	1,659	1,847	2,191	2,180
GRAND TOTAL	\$ 165,136	\$ 145,175	\$ 133,433	\$ 159,729	\$ 123,484	\$ 121,879	\$ 119,213	\$ 116,999	\$ 107,679
	# Years 11	# Years 10	# Years 9	# Years 8	# Years 7	# Years 6	# Years 5		
Per year avg change since 2014	4.58%	3.61%	2.98%	6.11%	2.66%	2.93%	3.11%		
Change	\$ 19,961	\$ 11,742	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320	\$ 2,049
Change	13.7%	8.8%	-16.5%	29.4%	1.3%	2.2%	1.9%	8.7%	1.9%

Mehlville School District Revenue History

<u>Revenues by Source</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>
Local	128,030	106,979	96,334	92,164	95,759	94,030	92,714	90,725	81,377
County	1,983	1,728	1,659	1,708	1,789	1,584	1,743	1,643	1,734
State	24,362	23,760	21,254	19,843	21,290	21,351	19,123	18,683	18,767
Federal	8,683	10,843	12,542	7,035	3,134	3,255	3,786	3,757	3,621
Other	2,078	1,865	1,644	38,979	1,512	1,659	1,847	2,191	2,180
Total	165,136	145,175	133,433	159,729	123,484	121,879	119,213	116,999	107,679
Local	77.5%	73.7%	72.2%	57.7%	77.5%	77.2%	77.8%	77.5%	75.6%
County	1.2%	1.2%	1.2%	1.1%	1.4%	1.3%	1.5%	1.4%	1.6%
State	14.8%	16.4%	15.9%	12.4%	17.2%	17.5%	16.0%	16.0%	17.4%
Federal	5.3%	7.5%	9.4%	4.4%	2.5%	2.7%	3.2%	3.2%	3.4%
Other	1.3%	1.3%	1.2%	24.4%	1.2%	1.4%	1.5%	1.9%	2.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<u>Revenues by Fund</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>
110 General	47,486	51,473	41,881	33,463	40,368	39,083	36,895	40,005	29,846
120 Teacher	85,699	76,310	74,010	72,173	66,584	64,729	63,297	58,132	60,157
500 Food Service	5,518	5,916	6,557	4,042	3,215	3,847	3,808	3,716	3,652
600 Activity	1,040	1,029	949	398	977	1,428	1,502	1,547	1,563
700 Athletics	630	490	452	165	374	440	510	522	493
410 Capital	21,536	7,128	6,949	39,892	2,247	2,691	3,601	3,660	2,356
300 Debt Service	3,227	2,829	2,635	-	-	-	-	-	686
450 COP's	-	-	-	9,596	9,719	9,661	9,600	9,417	8,926
Total	165,136	145,175	133,433	159,729	123,484	121,879	119,213	116,999	107,679
110 General	28.8%	35.5%	31.4%	20.9%	32.7%	32.1%	30.9%	34.2%	27.7%
120 Teacher	51.9%	52.6%	55.5%	45.2%	53.9%	53.1%	53.1%	49.7%	55.9%
300 Debt Service	2.0%	1.9%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%
410 Capital	13.0%	4.9%	5.2%	25.0%	1.8%	2.2%	3.0%	3.1%	2.2%
450 COP's	0.0%	0.0%	0.0%	6.0%	7.9%	7.9%	8.1%	8.0%	8.3%
500 Food Service	3.3%	4.1%	4.9%	2.5%	2.6%	3.2%	3.2%	3.2%	3.4%
600 Activity	0.6%	0.7%	0.7%	0.2%	0.8%	1.2%	1.3%	1.3%	1.5%
700 Athletics	0.4%	0.3%	0.3%	0.1%	0.3%	0.4%	0.4%	0.4%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Key Events

FY14 - Full day Kindergarten was implemented which increased WADA

FY14 - Riverview Gardent student tution revenue started

FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.3% instead of .8%)

FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents

FY20 - Covid 19 closed the school 45 days for a 129 day school year. Revenue shortfalls in formula, sales tax, and transportation.

FY21 - Prop S funds of \$37.7M were received into the Capital Fund.

Mehlville School District

Expense History

EXPENSE (000's)	Actual FY2024	Actual FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018	Actual FY2017	Actual FY2016
Certified Salaries	\$ 65,926	\$ 59,798	\$ 58,531	\$ 54,236	\$ 52,581	\$ 51,110	\$ 48,884	\$ 47,830	\$ 45,933
Non-Certified Salaries	21,713	17,850	16,448	15,425	15,465	15,200	14,974	14,510	13,952
Total Salaries	87,639	77,648	74,979	69,661	68,046	66,310	63,858	62,340	59,885
Teacher Retirement	10,364	9,402	9,049	8,421	8,205	7,990	7,706	7,601	7,290
Non-Teacher Retirement	1,680	1,390	1,253	1,198	1,185	1,160	1,102	1,060	1,037
Social Security	1,464	1,198	1,121	1,012	1,011	1,001	965	911	883
Medicare	1,231	1,087	1,048	974	951	928	892	867	832
Medical-Dental Etc	13,123	11,783	8,994	8,261	8,276	8,292	8,167	8,093	7,903
Work Comp/Unemploy	634	501	445	602	479	473	439	406	407
Total Benefits	28,496	25,361	21,910	20,468	20,107	19,844	19,271	18,938	18,352
Tuition	350	426	447	769	383	375	487	403	346
Professional Services	1,446	1,022	832	568	707	756	748	120	216
Audit	19	17	13	13	13	13	13	13	12
Technical Services	647	608	496	404	312	548	365	737	576
Legal Services	40	44	57	18	11	31	56	64	74
Property Services	2,276	1,947	1,891	1,364	1,582	1,552	1,376	1,373	1,314
Contracted Trans	515	670	456	94	234	404	453	195	183
Travel	691	600	485	285	690	1,053	906	951	158
Property Insurance	666	524	479	468	441	427	419	401	416
Liability Insurance	544	541	482	467	438	426	427	407	427
Fidelity	-	-	-	-	-	1	1	2	2
Other Purch Services	1,052	1,041	857	862	931	944	914	955	935
Total Purchased Services	8,246	7,440	6,495	5,312	5,742	6,530	6,165	5,621	4,659
General Supplies	2,535	2,525	3,257	2,102	2,087	2,079	2,054	1,608	1,647
One - to- One	880	963	780	741	858	919	650	500	-
Regular Textbooks	1,115	1,912	1,000	961	837	1,501	1,295	1,307	386
Library Books	105	106	104	105	150	169	162	151	-
Periodicals	40	39	40	46	45	34	23	25	-
Food Supplies	2,191	2,069	2,205	1,039	1,404	1,596	1,607	1,600	1,630
Energy	2,624	2,823	2,651	2,095	2,249	2,717	2,686	2,379	2,407
Other	2,885	3,007	2,522	2,096	2,609	3,076	3,590	4,371	4,029
Total Supplies	12,375	13,444	12,559	9,185	10,239	12,091	12,067	11,941	10,099
Building	19,380	13,498	5,755	2,842	3,825	2,807	3,193	2,198	257
Site Improvement	896	2,883	817	376	877	675	680	191	143
Equip- General	1,068	1,186	872	424	311	623	658	261	192
Equip- Instructional	195	209	188	207	207	197	178	113	70
Vehicles	127	249	-	116	105	200	86	131	117
School Buses	604	550	511	492	587	517	958	1,129	111
Total Capital	22,270	18,575	8,143	4,457	5,912	5,019	5,753	4,023	890
Principal	1,500	1,450	-	12,147	11,303	10,103	8,457	10,759	7,828
Interest	1,007	1,050	782	269	478	815	964	1,188	1,632
Other Debt Service	-	1	2	10	12	15	13	12	11
Total Debt Service	2,507	2,501	784	12,426	11,793	10,933	9,434	11,959	9,471
TOTAL ALL	\$ 161,533	\$ 144,969	\$ 124,870	\$ 121,509	\$ 121,839	\$ 120,727	\$ 116,548	\$ 114,822	\$ 103,356
	Year 11	Year 10	Year 9	Year 8	Year 7	Year 6	Year 5		
Per year avg change since 2014	4.56%	3.64%	2.19%	2.10%	2.50%	2.82%	2.63%		
Change	\$ 16,564	\$ 20,099	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466	\$ (4,809)
Change	11.4%	16.1%	2.8%	-0.3%	0.9%	3.6%	1.5%	11.1%	-4.4%
Purchased Services/Supplies	20,621	20,884	19,054	14,497	15,981	18,621	18,232	17,562	14,758
	3.19%	3.70%	2.98%	-0.55%	0.99%	4.33%	4.89%		

Mehlville School District

Expense History

Expenses by Object	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
Salaries	87,639	77,648	74,979	69,661	68,046	66,310	63,858	62,340	59,885
Benefits	28,496	25,361	21,910	20,468	20,107	19,844	19,271	18,938	18,352
Salaries & Benefits	116,135	103,009	96,889	90,129	88,153	86,154	83,129	81,278	78,237
Services/Supplies	20,621	20,884	19,054	14,497	15,981	18,621	18,232	17,562	14,758
Capital	22,270	18,575	8,143	4,457	5,912	5,019	5,753	4,023	890
Debt	2,507	2,501	784	12,426	11,793	10,933	9,434	11,959	9,471
Total	161,533	144,969	124,870	121,509	121,839	120,727	116,548	114,822	103,356
Salaries	54.3%	53.6%	60.0%	57.3%	55.8%	54.9%	54.8%	54.3%	57.9%
Benefits	17.6%	17.5%	17.5%	16.8%	16.5%	16.4%	16.5%	16.5%	17.8%
Services/Supplies	12.8%	14.4%	15.3%	11.9%	13.1%	15.4%	15.6%	15.3%	14.3%
Capital	13.8%	12.8%	6.5%	3.7%	4.9%	4.2%	4.9%	3.5%	0.9%
Debt	1.6%	1.7%	0.6%	10.2%	9.7%	9.1%	8.1%	10.4%	9.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(includes transfers)

Expenses by Fund	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
110 General	47,822	40,806	35,774	36,642	32,374	34,041	32,600	31,990	28,261
120 Teacher	84,846	76,974	74,452	68,815	66,940	65,229	63,160	61,356	59,264
500 Food Service	5,969	4,626	4,409	3,305	3,498	3,678	3,597	3,470	3,499
600 Activity	1,030	937	941	436	947	1,361	1,528	1,509	1,518
700 Athletics	597	551	367	197	375	465	475	515	454
410 Capital	18,763	18,575	8,145	(453)	6,031	5,138	6,007	4,292	1,338
300 Debt Service	2,506	2,500	782	-	-	-	-	613	602
450 COP's	-	-	-	12,567	11,674	10,815	9,181	11,077	8,420
Total	161,533	144,969	124,870	121,509	121,839	120,727	116,548	114,822	103,356
110 General	29.6%	28.1%	28.6%	30.2%	26.6%	28.2%	28.0%	27.9%	27.3%
120 Teacher	52.5%	53.1%	59.6%	56.6%	54.9%	54.0%	54.2%	53.4%	57.3%
500 Food Service	3.7%	3.2%	3.5%	2.7%	2.9%	3.0%	3.1%	3.0%	3.4%
600 Activity	0.6%	0.6%	0.8%	0.4%	0.8%	1.1%	1.3%	1.3%	1.5%
700 Athletics	0.4%	0.4%	0.3%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%
410 Capital	11.6%	12.8%	6.5%	-0.4%	4.9%	4.3%	5.2%	3.7%	1.3%
300 Debt Service	1.6%	1.7%	0.6%	0.0%	0.0%	0.0%	0.0%	0.5%	0.6%
450 COP's	0.0%	0.0%	0.0%	10.3%	9.6%	9.0%	7.9%	9.6%	8.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Key Events

Salaries have been frozen in FY95, FY09, FY13, and FY16

FY16 - incurred \$4M cuts before Prop R increases for FY17 (\$8.1M revenue increase from Prop R)

FY17 - expenses increased due to Prop R funds available of \$8.1M

FY18 - MOSAIC school of innovation was started adding \$450K recurring costs, \$150K start-up operating costs, and \$100K capital costs excluding food service capital costs of \$375K.

FY20 - Covid 19 closed the school 45 days for a 129 day school year. Salaries were paid despite staff not working.

However, PD was reduced along with other general expenses like transportation, utilities.....

SALARY SCHEDULES

2025-2026 Salary Schedule

Placement on the salary schedule will be given for up to ten year's previous experience. Teachers who have earned an approved Ed.S. (Educational Specialist) degree will receive \$1,000 added to their scheduled salary. Teachers who have earned an approved National Board Certification, Ed.D. or Ph.D. degree will receive \$1,500 added to their scheduled salary.

Tier	Bachelors	Bachelors +15	Masters	Masters +15	Multiple Advanced Degrees
Tier 1-1.1	\$48,100	\$48,600	\$50,100	\$53,100	\$56,100
Tier 1-1.2	\$48,800	\$49,300	\$51,475	\$54,500	\$57,600
Tier 1-1.3	\$49,500	\$50,000	\$52,850	\$55,900	\$59,100
Tier 1-1.4	\$50,200	\$50,700	\$54,225	\$57,300	\$60,600
Tier 1-1.5	\$50,900	\$51,400	\$55,600	\$58,700	\$62,100
Tier 2-2.1	\$51,900	\$52,400	\$57,525	\$60,700	\$64,600
Tier 3-3.1	\$53,050	\$53,550	\$59,025	\$62,225	\$66,175
Tier 3-3.2	\$54,200	\$54,700	\$60,525	\$63,750	\$67,750
Tier 3-3.3	\$55,350	\$55,850	\$62,025	\$65,275	\$69,325
Tier 3-3.4	\$56,500	\$57,000	\$63,525	\$66,800	\$70,900
Tier 4-4.1	\$57,300	\$57,800	\$64,975	\$68,250	\$72,400
Tier 4-4.2	\$58,100	\$58,600	\$66,425	\$69,700	\$73,900
Tier 4-4.3	\$58,900	\$59,400	\$67,875	\$71,150	\$75,400
Tier 4-4.4	\$59,700	\$60,200	\$69,325	\$72,600	\$76,900
Tier 5-5.1	\$61,700	\$62,200	\$71,325	\$74,600	\$78,900
Tier 6-6.1	\$62,675	\$63,175	\$73,100	\$76,375	\$80,725
Tier 6-6.2	\$63,650	\$64,150	\$74,875	\$78,150	\$82,550
Tier 6-6.3	\$64,625	\$65,125	\$76,650	\$79,925	\$84,375
Tier 6-6.4	\$65,600	\$66,100	\$78,425	\$81,700	\$86,200
Tier 6-6.5	\$66,575	\$67,075	\$80,200	\$83,475	\$88,025
Tier 6-6.6	\$67,550	\$68,050	\$81,975	\$85,250	\$89,850
Tier 6-6.7	\$68,525	\$69,025	\$83,750	\$87,025	\$91,675
Tier 6-6.8	\$69,500	\$70,000	\$85,525	\$88,800	\$93,500
Tier 6-6.9	\$70,475	\$70,975	\$87,300	\$90,575	\$95,325
Tier 6-6.10	\$71,450	\$71,950	\$89,075	\$92,350	\$97,150
Tier 7-7.1	\$72,250	\$72,750	\$91,075	\$94,350	\$99,150
Tier 7-7.2	\$73,050	\$73,550	\$93,075	\$96,350	\$101,150
Tier 7-7.3	\$73,850	\$74,350	\$95,075	\$98,350	\$103,150
Tier 7-7.4	\$74,650	\$75,150	\$97,075	\$100,350	\$105,150



Classified Hourly Schedules 2025-2026 - (CLSH) Parents As Teachers 2025-2026 (PAT)

Cafeteria Recess Monitors

Step	Hourly Rate
1	\$16.30
2	\$16.85
3	\$17.40
4	\$17.95
5	\$18.95
6	\$19.50
7	\$20.05
8	\$20.60
9	\$21.15
10	\$22.15
11	\$22.70
12	\$23.25
13	\$23.80
14	\$24.35
15	\$25.35
16	\$25.90

Early Childhood Paraprofessionals

Step	Hourly Rate
1	\$18.40
2	\$18.95
3	\$19.50
4	\$20.05
5	\$21.05
6	\$21.60
7	\$22.15
8	\$22.70
9	\$23.25
10	\$24.25
11	\$24.80
12	\$25.35
13	\$25.90
14	\$26.45
15	\$27.45
16	\$28.00

HS Safety & Security Guards

Step	Hourly Rate
1	\$19.15
2	\$19.70
3	\$20.25
4	\$20.80
5	\$21.80
6	\$22.35
7	\$22.90
8	\$23.45
9	\$24.00
10	\$25.00
11	\$25.55
12	\$26.10
13	\$26.65
14	\$27.20
15	\$28.20
16	\$28.75

Parent Educator

Step	Hourly Rate
1	\$22.15
2	\$22.75
3	\$23.35
4	\$23.95
5	\$24.95
6	\$25.55
7	\$26.15
8	\$26.75
9	\$27.35
10	\$28.35
11	\$28.95
12	\$29.55
13	\$30.15
14	\$30.75
15	\$31.75
16	\$32.35

Substitute Cafeteria Recess Monitor

Regular	\$16.30
Retired	\$17.30

ISS/Teacher Assistant

Regular	\$21.25
---------	---------

Substitute HS Safety & Security Guard

Regular	\$19.15
Retired	\$20.15

PAT Screener

Regular	\$22.15
---------	---------

Substitute Teacher 2025-2026 - (SUBT)

Substitute Teacher	
\$120.00	Daily
\$152.00	Long-term, 11+ days
\$189.00	Retired long-term, 11+ days



Community Education 2025-2026 (COED)

	Pool Worker: Lifeguard and Swim Instructor	Pool Special Event Supervisor: Temporary Pool Supervisor and Class Leader
Drivers Ed		
\$32.00	\$15.25	\$18.00

Assistant Aquatic Facility Manager

Step	Hourly Rate
1	\$19.45
2	\$20.00
3	\$20.55
4	\$21.10
5	\$22.10
6	\$22.65
7	\$23.20
8	\$23.75
9	\$24.30
10	\$25.30
11	\$25.85
12	\$26.40
13	\$26.95
14	\$27.50
15	\$28.50
16	\$29.05



Facilities Department Schedules 2025-2026 (FACL)

Inter-School Messenger		Custodian & Floating Custodian & Delivery Driver		Groundskeeper		General Maintenance & Preventative Maintenance & Head Custodian	
Step	Hourly Rate	Step	Hourly Rate	Step	Hourly Rate	Step	Hourly Rate
1	\$16.10	1	\$17.15	1	\$18.40	1	\$19.95
2	\$16.65	2	\$17.70	2	\$18.95	2	\$20.50
3	\$17.20	3	\$18.25	3	\$19.50	3	\$21.05
4	\$17.75	4	\$18.80	4	\$20.05	4	\$21.60
5	\$18.75	5	\$19.80	5	\$21.05	5	\$22.60
6	\$19.30	6	\$20.35	6	\$21.60	6	\$23.15
7	\$19.85	7	\$20.90	7	\$22.15	7	\$23.70
8	\$20.40	8	\$21.45	8	\$22.70	8	\$24.25
9	\$20.95	9	\$22.00	9	\$23.25	9	\$24.80
10	\$21.95	10	\$23.00	10	\$24.25	10	\$25.80
11	\$22.50	11	\$23.55	11	\$24.80	11	\$26.35
12	\$23.05	12	\$24.10	12	\$25.35	12	\$26.90
13	\$23.60	13	\$24.65	13	\$25.90	13	\$27.45
14	\$24.15	14	\$25.20	14	\$26.45	14	\$28.00
15	\$25.15	15	\$26.20	15	\$27.45	15	\$29.00
16	\$25.70	16	\$26.75	16	\$28.00	16	\$29.55
		Substitute Custodian		Seasonal Groundskeeper			
		Regular	\$17.15	Regular	\$16.00		
		Retired	\$18.15				
Head Groundskeeper & Maintenance Mechanic		Custodial Supervisor		Carpenter & Painter		Electrician & HVAC & Boilerperson	
Step	Hourly Rate	Step	Hourly Rate	Step	Hourly Rate	Step	Hourly Rate
1	\$22.15	1	\$22.75	1	\$25.15	1	\$27.30
2	\$22.75	2	\$23.35	2	\$25.85	2	\$28.10
3	\$23.35	3	\$23.95	3	\$26.55	3	\$28.90
4	\$23.95	4	\$24.55	4	\$27.25	4	\$29.70
5	\$24.95	5	\$25.55	5	\$28.25	5	\$30.70
6	\$25.55	6	\$26.15	6	\$28.95	6	\$31.50
7	\$26.15	7	\$26.75	7	\$29.65	7	\$32.30
8	\$26.75	8	\$27.35	8	\$30.35	8	\$33.10
9	\$27.35	9	\$27.95	9	\$31.05	9	\$33.90
10	\$28.35	10	\$28.95	10	\$32.05	10	\$34.90
11	\$28.95	11	\$29.55	11	\$32.75	11	\$35.70
12	\$29.55	12	\$30.15	12	\$33.45	12	\$36.50
13	\$30.15	13	\$30.75	13	\$34.15	13	\$37.30
14	\$30.75	14	\$31.35	14	\$34.85	14	\$38.10
15	\$31.75	15	\$32.35	15	\$35.85	15	\$39.10
16	\$32.35	16	\$32.95	16	\$36.55	16	\$39.90



Office Personnel Schedules 2025-2026 (SCTL)

Building Secretary Includes
Athletic Director Attendance Building Secretary District Receptionist Guidance HS Office Assistant

Substitute Secretary	
Regular	\$19.15
Retired	\$20.15

Building Secretary	
Step	Hourly Rate
1	\$19.15
2	\$19.70
3	\$20.25
4	\$20.80
5	\$21.80
6	\$22.35
7	\$22.90
8	\$23.45
9	\$24.00
10	\$25.00
11	\$25.55
12	\$26.10
13	\$26.65
14	\$27.20
15	\$28.20
16	\$28.75

Director Secretary	
Step	Hourly Rate
1	\$20.50
2	\$21.10
3	\$21.70
4	\$22.30
5	\$23.30
6	\$23.90
7	\$24.50
8	\$25.10
9	\$25.70
10	\$26.70
11	\$27.30
12	\$27.90
13	\$28.50
14	\$29.10
15	\$30.10
16	\$30.70

Director Secretary Includes
Director Secretary Field Trip Specialist HS Bookkeeper HS Head Principal Registrar

Benefit Coordinator & Accounts Payable & CO Bookkeeper

Step	Hourly Rate
1	\$22.90
2	\$23.60
3	\$24.30
4	\$25.00
5	\$26.00
6	\$26.70
7	\$27.40
8	\$28.10
9	\$28.80
10	\$29.80
11	\$30.50
12	\$31.20
13	\$31.90
14	\$32.60
15	\$33.60
16	\$34.30

Asst Superintendent & CFO & Payroll Coordinator

Step	Hourly Rate
1	\$23.65
2	\$24.35
3	\$25.05
4	\$25.75
5	\$26.75
6	\$27.45
7	\$28.15
8	\$28.85
9	\$29.55
10	\$30.55
11	\$31.25
12	\$31.95
13	\$32.65
14	\$33.35
15	\$34.35
16	\$35.05

Superintendent & Staff Accountant

Step	Hourly Rate
1	\$26.55
2	\$27.35
3	\$28.15
4	\$28.95
5	\$29.95
6	\$30.75
7	\$31.55
8	\$32.35
9	\$33.15
10	\$34.15
11	\$34.95
12	\$35.75
13	\$36.55
14	\$37.35
15	\$38.35
16	\$39.15



Food Services Department Schedules 2025-2026 (SFNS)

SFNS Technician

Step	Hourly Rate
1	\$16.30
2	\$16.85
3	\$17.40
4	\$17.95
5	\$18.95
6	\$19.50
7	\$20.05
8	\$20.60
9	\$21.15
10	\$22.15
11	\$22.70
12	\$23.25
13	\$23.80
14	\$24.35
15	\$25.35
16	\$25.90

SFNS Manager

Step	Hourly Rate
1	\$18.40
2	\$18.95
3	\$19.50
4	\$20.05
5	\$21.05
6	\$21.60
7	\$22.15
8	\$22.70
9	\$23.25
10	\$24.25
11	\$24.80
12	\$25.35
13	\$25.90
14	\$26.45
15	\$27.45
16	\$28.00

SFNS Training Supervisor

Step	Hourly Rate
1	\$19.15
2	\$19.70
3	\$20.25
4	\$20.80
5	\$21.80
6	\$22.35
7	\$22.90
8	\$23.45
9	\$24.00
10	\$25.00
11	\$25.55
12	\$26.10
13	\$26.65
14	\$27.20
15	\$28.20
16	\$28.75

SFNS Supply Clerk/Driver

Step	Hourly Rate
1	\$20.00
2	\$20.55
3	\$21.10
4	\$21.65
5	\$22.65
6	\$23.20
7	\$23.75
8	\$24.30
9	\$24.85
10	\$25.85
11	\$26.40
12	\$26.95
13	\$27.50
14	\$28.05
15	\$29.05
16	\$29.60

Substitute SFNS Technician

Regular	\$16.30
Retired	\$17.30

Refrigeration and Maintenance Technician

Step	Hourly Rate
1	\$27.30
2	\$28.10
3	\$28.90
4	\$29.70
5	\$30.70
6	\$31.50
7	\$32.30
8	\$33.10
9	\$33.90
10	\$34.90
11	\$35.70
12	\$36.50
13	\$37.30
14	\$38.10
15	\$39.10
16	\$39.90



Technology Department Schedules 2025-2026 (ITS)

MOSIS Data Specialist & Help Desk Support Specialist

Step	Hourly Rate
1	\$22.90
2	\$23.60
3	\$24.30
4	\$25.00
5	\$26.00
6	\$26.70
7	\$27.40
8	\$28.10
9	\$28.80
10	\$29.80
11	\$30.50
12	\$31.20
13	\$31.90
14	\$32.60
15	\$33.60
16	\$34.30

System Support Specialist

Step	Hourly Rate
1	\$25.30
2	\$26.10
3	\$26.90
4	\$27.70
5	\$28.70
6	\$29.50
7	\$30.30
8	\$31.10
9	\$31.90
10	\$32.90
11	\$33.70
12	\$34.50
13	\$35.30
14	\$36.10
15	\$37.10
16	\$37.90

SIS Admin MOSIS Specialist

Step	Hourly Rate
1	\$31.05
2	\$31.85
3	\$32.65
4	\$33.45
5	\$34.45
6	\$35.25
7	\$36.05
8	\$36.85
9	\$37.65
10	\$38.65
11	\$39.45
12	\$40.25
13	\$41.05
14	\$41.85
15	\$42.85
16	\$43.65

Technical Support Supervisor & Data Engineer Integration Admin.

Step	Hourly Rate
1	\$33.35
2	\$34.35
3	\$35.35
4	\$36.35
5	\$37.60
6	\$38.60
7	\$39.60
8	\$40.60
9	\$41.60
10	\$42.85
11	\$43.85
12	\$44.85
13	\$45.85
14	\$46.85
15	\$48.10
16	\$49.10

Network Administrator

Step	Hourly Rate
1	\$34.35
2	\$35.35
3	\$36.35
4	\$37.35
5	\$38.60
6	\$39.60
7	\$40.60
8	\$41.60
9	\$42.60
10	\$43.85
11	\$44.85
12	\$45.85
13	\$46.85
14	\$47.85
15	\$49.10
16	\$50.10

System Support Specialist Intern

Step	Hourly Rate
1	\$16.00

Auditorium Light & Sound Tech

Step	Hourly Rate
1	\$16.00



Transportation Schedules 2025-2026 (TRAN)

Bus Monitor

Step	Hourly Rate
1	\$16.10
2	\$16.65
3	\$17.20
4	\$17.75
5	\$18.75
6	\$19.30
7	\$19.85
8	\$20.40
9	\$20.95
10	\$21.95
11	\$22.50
12	\$23.05
13	\$23.60
14	\$24.15
15	\$25.15
16	\$25.70

Substitute Bus Monitor

Regular	\$16.10
Retired	\$17.10

Bus Driver

Step	Hourly Rate
1	\$19.45
2	\$20.00
3	\$20.55
4	\$21.10
5	\$22.10
6	\$22.65
7	\$23.20
8	\$23.75
9	\$24.30
10	\$25.30
11	\$25.85
12	\$26.40
13	\$26.95
14	\$27.50
15	\$28.50
16	\$29.05

Substitute Bus Driver

Regular	\$19.45
Retired	\$20.45

Utility Driver/Maintenance Technician & Bus Driver/Trainer

Step	Hourly Rate
1	\$20.00
2	\$20.55
3	\$21.10
4	\$21.65
5	\$22.65
6	\$23.20
7	\$23.75
8	\$24.30
9	\$24.85
10	\$25.85
11	\$26.40
12	\$26.95
13	\$27.50
14	\$28.05
15	\$29.05
16	\$29.60

Training Safety Coordinator & Router-Dispatcher & Special Needs Specialist

Step	Hourly Rate
1	\$24.15
2	\$24.85
3	\$25.55
4	\$26.25
5	\$27.25
6	\$27.95
7	\$28.65
8	\$29.35
9	\$30.05
10	\$31.05
11	\$31.75
12	\$32.45
13	\$33.15
14	\$33.85
15	\$34.85
16	\$35.55

Mechanic

Step	Hourly Rate
1	\$28.30
2	\$29.10
3	\$29.90
4	\$30.70
5	\$31.70
6	\$32.50
7	\$33.30
8	\$34.10
9	\$34.90
10	\$35.90
11	\$36.70
12	\$37.50
13	\$38.30
14	\$39.10
15	\$40.10
16	\$40.90

Substitute Mechanic

Regular	\$28.30
Retired	\$29.30

GENERAL LEDGER REVENUE & EXPENSE

All Revenue Accounts 2025 - 2026

Account Code	Account Description	Budget Requested	1St Prior Year Actual
GRAND TOTAL		172,849,825.00	93,617,250.29
FUND 110 TOTAL	GENERAL FUND	36,057,000.00	18,807,954.16
FUND 120 TOTAL	SPECIAL REVENUE FUND	50,702,000.00	31,581,544.68
FUND 300 TOTAL	DEBT SERVICE FUND	3,042,000.00	1,894,968.59
FUND 410 TOTAL	CAPITAL PROJECTS FUND	11,841,000.00	10,988,717.26
OBJECT 5111 TOTAL	TAXES CURRENT YEAR	101,642,000.00	63,273,184.69
FUND 110 TOTAL	GENERAL FUND	553,000.00	330,294.91
FUND 120 TOTAL	SPECIAL REVENUE FUND	778,000.00	554,617.60
FUND 300 TOTAL	DEBT SERVICE FUND	47,000.00	33,279.07
FUND 410 TOTAL	CAPITAL PROJECTS FUND	182,000.00	192,977.07
OBJECT 5112 TOTAL	TAXES PRIOR YEARS	1,560,000.00	1,111,168.65
FUND 120 TOTAL	SPECIAL REVENUE FUND	14,584,000.00	8,931,602.96
OBJECT 5113 TOTAL	TAXES SALES	14,584,000.00	8,931,602.96
FUND 110 TOTAL	GENERAL FUND	85,000.00	0.00
FUND 300 TOTAL	DEBT SERVICE FUND	3,000.00	0.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	12,000.00	0.00
OBJECT 5114 TOTAL	FINANCIAL INSTITUTION TAXES	100,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	1,760,000.00	423,038.66
FUND 410 TOTAL	CAPITAL PROJECTS FUND	240,000.00	92,251.51
OBJECT 5115 TOTAL	TAXES M & M	2,000,000.00	515,290.17
FUND 110 TOTAL	GENERAL FUND	0.00	12,708.50
OBJECT 5131 TOTAL	Transportation Fees from Patrons	0.00	12,708.50
FUND 110 TOTAL	GENERAL FUND	1,710,000.00	753,373.45
FUND 300 TOTAL	DEBT SERVICE FUND	90,000.00	80,524.68
FUND 410 TOTAL	CAPITAL PROJECTS FUND	400,000.00	519,872.43
FUND 500 TOTAL	FOOD SERVICE FUND	100,000.00	78,080.00
OBJECT 5141 TOTAL	EARNINGS ON INVESTMENTS	2,300,000.00	1,431,850.56
FUND 500 TOTAL	FOOD SERVICE FUND	2,815,000.00	1,453,704.29
OBJECT 5151 TOTAL	Sales to Pupils	2,815,000.00	1,453,704.29
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	3,868.40
OBJECT 5161 TOTAL	Sales to Adults	0.00	3,868.40
FUND 500 TOTAL	FOOD SERVICE FUND	500,000.00	249,018.98
OBJECT 5165 TOTAL	SPECIAL SERVICES CAFE	500,000.00	249,018.98
FUND 700 TOTAL	ATHLETICS	575,000.00	348,555.53
OBJECT 5171 TOTAL	Admissions - Student Activities	575,000.00	348,555.53
FUND 110 TOTAL	GENERAL FUND	54,000.00	81,378.00
FUND 600 TOTAL	ACTIVITIES FUND	0.00	16,666.87
OBJECT 5174 TOTAL	REVENUE FROM ENTERPRISE ACTIVITIES	54,000.00	98,044.87
FUND 600 TOTAL	ACTIVITIES FUND	1,171,000.00	481,494.00
OBJECT 5179 TOTAL	Other Pupil Activity Income	1,171,000.00	481,494.00
FUND 110 TOTAL	GENERAL FUND	390,825.00	194,253.70
OBJECT 5181 TOTAL	COMMUNITY SERVICES	390,825.00	194,253.70
FUND 110 TOTAL	GENERAL FUND	0.00	88,044.95
FUND 120 TOTAL	SPECIAL REVENUE FUND	275,000.00	84,592.05
OBJECT 5182 TOTAL	PRESCHOOL TUITION	275,000.00	172,637.00
FUND 110 TOTAL	GENERAL FUND	0.00	13,540.00
OBJECT 5191 TOTAL	BLDG. USE/CUSTODIAL FEES	0.00	13,540.00
FUND 500 TOTAL	FOOD SERVICE FUND	5,000.00	2,582.30
OBJECT 5192 TOTAL	GIFTS/DONATIONS	5,000.00	2,582.30
FUND 110 TOTAL	GENERAL FUND	0.00	72,960.00
OBJECT 5196 TOTAL	Net Receipts from Clearing Accounts	0.00	72,960.00
FUND 110 TOTAL	GENERAL FUND	647,000.00	202,190.16
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	3,000.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	148,000.00	67,091.49
OBJECT 5198 TOTAL	VICC-Voluntary Interdist.ChoiceCorp	795,000.00	272,281.65
FUND 120 TOTAL	SPECIAL REVENUE FUND	161,000.00	161,497.86
OBJECT 5211 TOTAL	FINES FORFEIT ETC.	161,000.00	161,497.86
FUND 110 TOTAL	GENERAL FUND	656,000.00	4.48
FUND 120 TOTAL	SPECIAL REVENUE FUND	923,000.00	7.51
FUND 300 TOTAL	DEBT SERVICE FUND	55,000.00	0.49
FUND 410 TOTAL	CAPITAL PROJECTS FUND	216,000.00	0.45
OBJECT 5221 TOTAL	STATE ASSESSED UTILITIES	1,850,000.00	12.93
FUND 120 TOTAL	SPECIAL REVENUE FUND	20,470,000.00	6,719,786.06
OBJECT 5311 TOTAL	BASIC FORMULA	20,470,000.00	6,719,786.06
FUND 110 TOTAL	GENERAL FUND	3,675,000.00	2,093,891.00
OBJECT 5312 TOTAL	TRANSPORTATION STATE	3,675,000.00	2,093,891.00
FUND 110 TOTAL	GENERAL FUND	2,862,500.00	0.00

All Revenue Accounts 2025 - 2026

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 120 TOTAL	SPECIAL REVENUE FUND	2,862,500.00	0.00
OBJECT 5314 TOTAL	ECSE/STATE	5,725,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	3,764,000.00	2,404,610.46
FUND 410 TOTAL	CAPITAL PROJECTS FUND	1,281,000.00	825,222.25
OBJECT 5319 TOTAL	CLASSROOM TRUST FUND	5,045,000.00	3,229,832.71
FUND 110 TOTAL	GENERAL FUND	325,000.00	97,950.00
OBJECT 5324 TOTAL	ED/SCREEN ENTITLSTATE PAT	325,000.00	97,950.00
FUND 110 TOTAL	GENERAL FUND	20,000.00	20,385.78
FUND 410 TOTAL	CAPITAL PROJECTS FUND	7,000.00	5,220.78
OBJECT 5332 TOTAL	CAREER EDUCATION	27,000.00	25,606.56
FUND 500 TOTAL	FOOD SERVICE FUND	20,000.00	0.00
OBJECT 5333 TOTAL	FOOD SERVICE STATE	20,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	60,000.00	32,200.71
OBJECT 5397 TOTAL	OTHER STATE REVENUE	60,000.00	32,200.71
FUND 110 TOTAL	GENERAL FUND	225,000.00	133,150.07
OBJECT 5412 TOTAL	MEDICAID	225,000.00	133,150.07
FUND 110 TOTAL	GENERAL FUND	0.00	81,396.86
OBJECT 5422 TOTAL	ARP - ESSER III	0.00	81,396.86
FUND 110 TOTAL	GENERAL FUND	136,000.00	84,750.96
FUND 120 TOTAL	SPECIAL REVENUE FUND	24,000.00	14,956.05
OBJECT 5427 TOTAL	PERKINS BASIC GRANT, CAREER EDUC.	160,000.00	99,707.01
FUND 110 TOTAL	GENERAL FUND	40,000.00	31,646.43
FUND 120 TOTAL	SPECIAL REVENUE FUND	40,000.00	31,646.45
OBJECT 5442 TOTAL	ECSE/FEDERAL	80,000.00	63,292.88
FUND 500 TOTAL	FOOD SERVICE FUND	1,690,000.00	650,427.39
OBJECT 5445 TOTAL	SCHOOL LUNCH PROGRAM	1,690,000.00	650,427.39
FUND 500 TOTAL	FOOD SERVICE FUND	426,000.00	170,977.29
OBJECT 5446 TOTAL	SCHOOL BREAKFAST PROGRAM	426,000.00	170,977.29
FUND 110 TOTAL	GENERAL FUND	671,500.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	671,500.00	0.00
OBJECT 5451 TOTAL	ESEA TITLE1	1,343,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	66,500.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	66,500.00	0.00
OBJECT 5461 TOTAL	TITLE IV	133,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	108,000.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	108,000.00	0.00
OBJECT 5462 TOTAL	TITLE III	216,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	152,000.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	152,000.00	0.00
OBJECT 5465 TOTAL	TITLE IIA ESEA	304,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	0.00	53,852.10
OBJECT 5468 TOTAL	ARP Homeless Youth II	0.00	53,852.10
FUND 110 TOTAL	GENERAL FUND	0.00	199,915.00
OBJECT 5497 TOTAL	OTHER FEDERAL REVENUE	0.00	199,915.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	23,000.00	13,400.00
OBJECT 5641 TOTAL	SALE OF SCHOOL BUSES	23,000.00	13,400.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	8,074.00
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	679.01
OBJECT 5651 TOTAL	SALE OF OTHER PROPERTY	0.00	8,753.01
FUND 300 TOTAL	DEBT SERVICE FUND	0.00	245,525.00
OBJECT 5691 TOTAL	Temporary Direct Deposit Revenues	0.00	245,525.00
FUND 110 TOTAL	GENERAL FUND	375,000.00	127,922.00
OBJECT 5831 TOTAL	OTHER DISTRICTS	375,000.00	127,922.00
FUND 110 TOTAL	GENERAL FUND	0.00	3,191.46
OBJECT 5841 TOTAL	TRANSPORTATION OTHER LEAS	0.00	3,191.46
FUND 110 TOTAL	GENERAL FUND	1,750,000.00	766,216.14
OBJECT 5842 TOTAL	TRANSP OTHER LEAS H'CAP	1,750,000.00	766,216.14

All Expenditure Accounts 2025 - 2026

Account Code	Account Description	Budget Requested	1St Prior Year Actual
GRAND TOTAL		181,005,418.00	98,416,377.08
FUND 110 TOTAL	GENERAL FUND	0.00	483,788.86
FUND 120 TOTAL	SPECIAL REVENUE FUND	65,377,782.00	32,058,330.76
OBJECT 6111 TOTAL	Regular Salaries	65,377,782.00	32,542,119.62
FUND 120 TOTAL	SPECIAL REVENUE FUND	1,097,568.00	431,180.39
FUND 600 TOTAL	ACTIVITIES FUND	10,000.00	1,106.44
OBJECT 6121 TOTAL	SALARIES - SUBSTITUTE TEACHERS	1,107,568.00	432,286.83
FUND 110 TOTAL	GENERAL FUND	0.00	321,590.99
FUND 120 TOTAL	SPECIAL REVENUE FUND	2,748,650.00	1,125,667.84
FUND 600 TOTAL	ACTIVITIES FUND	15,000.00	8,854.00
FUND 700 TOTAL	ATHLETICS	90,000.00	66,193.00
OBJECT 6131 TOTAL	Supplemental Pay	2,853,650.00	1,522,305.83
FUND 120 TOTAL	SPECIAL REVENUE FUND	150,000.00	2,221.97
OBJECT 6141 TOTAL	Cert Empl Unused Leave/Swvverance	150,000.00	2,221.97
FUND 110 TOTAL	GENERAL FUND	19,005,640.00	11,147,457.31
FUND 120 TOTAL	SPECIAL REVENUE FUND	156,000.00	152,330.45
FUND 500 TOTAL	FOOD SERVICE FUND	2,446,250.00	889,320.84
OBJECT 6151 TOTAL	Classified Salaries - Regular	21,607,890.00	12,189,108.60
FUND 110 TOTAL	GENERAL FUND	2,396,110.00	914,401.90
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	1,980.00
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	447,220.96
OBJECT 6161 TOTAL	Classified Salaries-Part Time	2,396,110.00	1,363,602.86
FUND 110 TOTAL	GENERAL FUND	121,000.00	32,157.20
OBJECT 6171 TOTAL	Class Emp Unused Leave/Sevmnce Pay	121,000.00	32,157.20
FUND 110 TOTAL	GENERAL FUND	39,298.00	5,125.62
FUND 120 TOTAL	SPECIAL REVENUE FUND	10,335,702.00	5,352,131.12
FUND 500 TOTAL	FOOD SERVICE FUND	710,000.00	2,551.94
FUND 600 TOTAL	ACTIVITIES FUND	0.00	1,243.67
FUND 700 TOTAL	ATHLETICS	15,000.00	7,005.42
OBJECT 6211 TOTAL	TEACHER RETIREMENT	11,100,000.00	5,368,057.77
FUND 110 TOTAL	GENERAL FUND	1,900,000.00	954,192.20
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	9,112.57
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	75,703.83
FUND 700 TOTAL	ATHLETICS	0.00	657.87
OBJECT 6221 TOTAL	NONTEACHER RETIREMENT	1,900,000.00	1,039,666.47
FUND 110 TOTAL	GENERAL FUND	1,625,000.00	775,098.21
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	49,528.74
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	81,126.20
FUND 600 TOTAL	ACTIVITIES FUND	0.00	177.04
FUND 700 TOTAL	ATHLETICS	0.00	1,124.08
OBJECT 6231 TOTAL	SOCIAL SECURITY (FICA)	1,625,000.00	907,054.27
FUND 110 TOTAL	GENERAL FUND	346,000.00	181,628.23
FUND 120 TOTAL	SPECIAL REVENUE FUND	979,000.00	475,835.68
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	18,973.14
FUND 600 TOTAL	ACTIVITIES FUND	0.00	3,197.48
FUND 700 TOTAL	ATHLETICS	0.00	959.92
OBJECT 6232 TOTAL	Medicare Tax	1,325,000.00	680,594.45
FUND 110 TOTAL	GENERAL FUND	3,910,000.00	1,997,815.36
FUND 120 TOTAL	SPECIAL REVENUE FUND	9,579,000.00	3,852,372.68
FUND 500 TOTAL	FOOD SERVICE FUND	886,000.00	210,979.05
FUND 600 TOTAL	ACTIVITIES FUND	0.00	-6,192.78
OBJECT 6241 TOTAL	MED/LIFE/DENTL INSURANCE	14,375,000.00	6,054,974.31
FUND 110 TOTAL	GENERAL FUND	147,000.00	118,629.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	778,000.00	687,274.00
OBJECT 6261 TOTAL	WORKERS COMP.	925,000.00	805,903.00
FUND 110 TOTAL	GENERAL FUND	450,500.00	332,161.64
OBJECT 6311 TOTAL	TUITION	450,500.00	332,161.64
FUND 110 TOTAL	GENERAL FUND	1,500.00	0.00
OBJECT 6312 TOTAL	Instructional Program Improve Serv	1,500.00	0.00
FUND 110 TOTAL	GENERAL FUND	6,000.00	1,234.73
OBJECT 6313 TOTAL	PUPIL SUPPORT SERVICES	6,000.00	1,234.73
FUND 110 TOTAL	GENERAL FUND	30,000.00	21,000.00
OBJECT 6315 TOTAL	AUDIT SERVICES	30,000.00	21,000.00
FUND 110 TOTAL	GENERAL FUND	45,000.00	21,522.00
OBJECT 6317 TOTAL	LEGAL SERVICES	45,000.00	21,522.00
FUND 110 TOTAL	GENERAL FUND	55,000.00	0.00
OBJECT 6318 TOTAL	ELECTION SERVICES	55,000.00	0.00

All Expenditure Accounts 2025 - 2026

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 110 TOTAL	GENERAL FUND	1,155,801.00	775,820.10
FUND 500 TOTAL	FOOD SERVICE FUND	27,000.00	20,544.42
OBJECT 6319 TOTAL	Other Professional Svc	1,182,801.00	796,364.52
FUND 110 TOTAL	GENERAL FUND	86,500.00	7,764.44
OBJECT 6331 TOTAL	LAUNDRY SERVICE	86,500.00	7,764.44
FUND 110 TOTAL	GENERAL FUND	396,850.00	237,767.27
OBJECT 6332 TOTAL	EQUIPMENT REPAIRS	396,850.00	237,767.27
FUND 110 TOTAL	GENERAL FUND	0.00	6,635.00
OBJECT 6333 TOTAL	LAND & BUILDING RENTAL	0.00	6,635.00
FUND 110 TOTAL	GENERAL FUND	461,156.00	349,986.72
OBJECT 6334 TOTAL	EQUIPMENT RENTAL	461,156.00	349,986.72
FUND 110 TOTAL	GENERAL FUND	535,000.00	250,991.83
OBJECT 6335 TOTAL	Water and Sewer	535,000.00	250,991.83
FUND 110 TOTAL	GENERAL FUND	128,100.00	69,767.02
OBJECT 6336 TOTAL	REFUSE SERVICE	128,100.00	69,767.02
FUND 110 TOTAL	GENERAL FUND	769,250.00	577,415.24
OBJECT 6337 TOTAL	Tech-Related Repairs & Maint	769,250.00	577,415.24
FUND 110 TOTAL	GENERAL FUND	1,027,114.00	623,809.81
FUND 500 TOTAL	FOOD SERVICE FUND	13,000.00	9,999.75
OBJECT 6339 TOTAL	OTHER PROPERTY SERVICE	1,040,114.00	633,809.56
FUND 110 TOTAL	GENERAL FUND	710,150.00	397,378.95
OBJECT 6341 TOTAL	CONTR TRANS TO/FROM SCHL	710,150.00	397,378.95
FUND 110 TOTAL	GENERAL FUND	250.00	96.57
OBJECT 6342 TOTAL	OTHER CONTRACT PUPIL TRANSP	250.00	96.57
FUND 110 TOTAL	GENERAL FUND	922,813.00	634,207.25
FUND 500 TOTAL	FOOD SERVICE FUND	4,500.00	3,511.02
OBJECT 6343 TOTAL	TRAVEL	927,313.00	637,718.27
FUND 110 TOTAL	GENERAL FUND	5,800.00	594.24
OBJECT 6349 TOTAL	OTHER TRANS SRV	5,800.00	594.24
FUND 110 TOTAL	GENERAL FUND	1,140,000.00	966,355.00
OBJECT 6351 TOTAL	PROPERTY INSURANCE	1,140,000.00	966,355.00
FUND 110 TOTAL	GENERAL FUND	922,000.00	781,456.00
OBJECT 6352 TOTAL	LIABILITY INSURANCE	922,000.00	781,456.00
FUND 110 TOTAL	GENERAL FUND	200.00	100.00
OBJECT 6353 TOTAL	FIDELITY BOND PREMIUM	200.00	100.00
FUND 110 TOTAL	GENERAL FUND	305,385.00	188,710.63
FUND 500 TOTAL	FOOD SERVICE FUND	2,500.00	2,383.77
OBJECT 6361 TOTAL	COMMUNICATION	307,885.00	191,094.40
FUND 110 TOTAL	GENERAL FUND	6,400.00	4,596.84
OBJECT 6362 TOTAL	ADVERTISING	6,400.00	4,596.84
FUND 110 TOTAL	GENERAL FUND	231,800.00	132,892.45
OBJECT 6363 TOTAL	PRINTING & BINDING	231,800.00	132,892.45
FUND 110 TOTAL	GENERAL FUND	217,025.00	163,138.56
FUND 500 TOTAL	FOOD SERVICE FUND	100.00	0.00
OBJECT 6371 TOTAL	DUES & MEMBERSHIPS	217,125.00	163,138.56
FUND 110 TOTAL	GENERAL FUND	290,450.00	158,840.25
OBJECT 6391 TOTAL	OTHER PURCHASED SERVICES	290,450.00	158,840.25
FUND 110 TOTAL	GENERAL FUND	2,781,529.00	1,624,075.73
FUND 500 TOTAL	FOOD SERVICE FUND	56,500.00	33,219.09
OBJECT 6411 TOTAL	GENERAL SUPPLIES	2,838,029.00	1,657,294.82
FUND 110 TOTAL	GENERAL FUND	721,500.00	1,078,278.91
OBJECT 6412 TOTAL	SUPPLIES TECH RELATED	721,500.00	1,078,278.91
FUND 110 TOTAL	GENERAL FUND	1,810,200.00	1,456,943.89
OBJECT 6431 TOTAL	TEXTBOOK	1,810,200.00	1,456,943.89
FUND 110 TOTAL	GENERAL FUND	110,000.00	54,973.21
OBJECT 6441 TOTAL	LIBRARY BOOKS	110,000.00	54,973.21
FUND 110 TOTAL	GENERAL FUND	47,950.00	39,330.33
OBJECT 6451 TOTAL	PERIODICALS	47,950.00	39,330.33
FUND 500 TOTAL	FOOD SERVICE FUND	2,350,000.00	1,180,827.87
OBJECT 6471 TOTAL	FOOD SUPPLIES	2,350,000.00	1,180,827.87
FUND 110 TOTAL	GENERAL FUND	1,660,000.00	973,063.27
FUND 500 TOTAL	FOOD SERVICE FUND	140,000.00	75,154.19
OBJECT 6481 TOTAL	ELECTRIC	1,800,000.00	1,048,217.46
FUND 110 TOTAL	GENERAL FUND	465,000.00	116,575.16
FUND 500 TOTAL	FOOD SERVICE FUND	35,000.00	8,723.44
OBJECT 6483 TOTAL	FUEL FOR HEAT	500,000.00	125,298.60
FUND 110 TOTAL	GENERAL FUND	535,000.00	209,603.31

All Expenditure Accounts 2025 - 2026

Account Code	Account Description	Budget Requested	1st Prior Year Actual
FUND 500 TOTAL	FOOD SERVICE FUND	8,000.00	3,731.93
OBJECT 6486 TOTAL	GASOLINE/DIESEL	543,000.00	213,335.24
FUND 110 TOTAL	GENERAL FUND	1,724,159.00	1,067,589.16
FUND 500 TOTAL	FOOD SERVICE FUND	35,000.00	19,261.26
FUND 600 TOTAL	ACTIVITIES FUND	1,050,000.00	337,614.36
FUND 700 TOTAL	ATHLETICS	495,000.00	333,628.54
OBJECT 6491 TOTAL	OTHER SUPPLIES/MATERIAL	3,304,159.00	1,758,093.32
FUND 410 TOTAL	CAPITAL PROJECTS FUND	27,000,000.00	16,638,296.76
OBJECT 6521 TOTAL	BUILDINGS	27,000,000.00	16,638,296.76
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	402,355.54
OBJECT 6531 TOTAL	SITE IMPROVEMENT	0.00	402,355.54
FUND 410 TOTAL	CAPITAL PROJECTS FUND	445,000.00	854,154.26
OBJECT 6541 TOTAL	EQUIPMENT GENERAL	445,000.00	854,154.26
FUND 410 TOTAL	CAPITAL PROJECTS FUND	37,000.00	5,359.75
OBJECT 6542 TOTAL	EQUIPMENT INSTRUCTIONAL	37,000.00	5,359.75
FUND 410 TOTAL	CAPITAL PROJECTS FUND	765,000.00	33,172.35
OBJECT 6543 TOTAL	TECHNOLOGY HARDWARE	765,000.00	33,172.35
FUND 410 TOTAL	CAPITAL PROJECTS FUND	144,000.00	217,119.00
OBJECT 6551 TOTAL	VEHICLE REPLACEMENT	144,000.00	217,119.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	700,436.00	839,643.34
OBJECT 6552 TOTAL	SCHOOL BUS REPLACEMENT	700,436.00	839,643.34
FUND 300 TOTAL	DEBT SERVICE FUND	2,175,000.00	625,000.00
OBJECT 6611 TOTAL	PRINCIPAL	2,175,000.00	625,000.00
FUND 300 TOTAL	DEBT SERVICE FUND	893,000.00	498,197.75
OBJECT 6621 TOTAL	Interest - Bonded Indebtedness	893,000.00	498,197.75
FUND 300 TOTAL	DEBT SERVICE FUND	10,000.00	9,750.00
OBJECT 6631 TOTAL	Fees - Bonded Indebtedness	10,000.00	9,750.00