

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

Forecast  
Dec-25

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Fund Balance	\$ 43,107,192	\$ 4,643,303	\$ 31,283,363	\$ 3,018,138	\$ 82,051,997
Revenue	144,656,000	7,484,000	22,825,000	3,556,000	\$ 178,521,000
Expenditures	140,635,000	7,325,000	32,216,000	3,078,000	\$ 183,254,000
Transfers	(4,021,000)	(374,309)	4,395,309	-	\$ -
Net Gain (Loss)	-	(215,309)	(4,995,691)	478,000	\$ (4,733,000)
End Fund Balance	\$ 43,107,192	\$ 4,427,994	\$ 26,287,672	\$ 3,496,138	\$ 77,318,997

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 40,803,539	\$ 2,303,653	\$ 43,107,192	Operating \$ -
Revenue	54,045,000	90,611,000	144,656,000	Non-Operating (4,733,000)
Expenditures	50,390,000	90,245,000	140,635,000	Total \$ (4,733,000)
Transfers (Note 1)	(4,021,000)		(4,021,000)	
Net Gain (Loss)	(366,000)	366,000	-	
End Fund Balance	\$ 40,437,539	\$ 2,669,653	\$ 43,107,192	

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

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 2,978,156	\$ 1,391,526	\$ 273,621	\$ 4,643,303
Revenue	5,738,000	1,171,000	575,000	7,484,000
Expenditures	5,650,000	1,050,000	625,000	7,325,000
Transfers (Note 2)	(374,309)			(374,309)
Net Gain (Loss)	(286,309)	121,000	(50,000)	(215,309)
End Fund Balance	\$ 2,691,847	\$ 1,512,526	\$ 223,621	\$ 4,427,994

Note 2) Amount includes transfer to Capital Fund to pay for capital costs.

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 3,018,138	\$ 3,018,138
Revenue	-	3,556,000	3,556,000
Expenditures	-	3,078,000	3,078,000
Transfers	-		-
Net Gain (Loss)	-	478,000	478,000
End Fund Balance	\$ -	\$ 3,496,138	\$ 3,496,138

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	30.7% Forecast		\$ (4,733)	\$ -
6/30/25 Cash Reserve %	31.9% Actual	11.3%	\$ (9,934)	\$ (1,019)
6/30/24 Cash Reserve %	34.0% Actual	13.6%	\$ 3,603	\$ 517
6/30/23 Cash Reserve %	37.0% Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3% Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9% Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2% Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3% Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8% Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7% Actual	2.0%	\$ 2,177	\$ 3,041

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,219,050
Excess of Min Required Balance	\$ 38,888,142



## Finance Dashboard

District	Enrollment FY25	Assessed Value per Student FY25	Blended Tax Rate for Fall 2024 (FY25)	Cash Reserve % FY25
1 Rockwood	17,468	1 Clayton \$ 687,843	1 Riverview Gardens 5.9459	1 Brentwood 74.49
2 Parkway	15,070	2 Brentwood \$ 657,385	2 Hazelwood 5.7053	2 Hancock Place 72.23
3 Hazelwood	13,730	3 Ladue \$ 551,295	3 Jennings 5.3754	3 Clayton 65.75
4 Mehville	9,015	4 Parkway \$ 427,507	4 Maplewood 5.2169	4 Kirkwood 59.51
5 Ferguson-Florissant	7,225	5 Valley Park \$ 419,098	5 Normandy 5.1900	5 Parkway 56.30
6 Lindbergh	6,831	6 Kirkwood \$ 390,823	6 Hancock Place 4.9400	6 Webster Groves 54.31
7 Ritenour	5,650	7 University City \$ 372,586	7 Affton 4.9284	7 Affton 51.77
8 Pattonville	5,504	8 Pattonville \$ 344,347	8 Ferguson-Florissant 4.7035	8 Pattonville 48.76
9 Kirkwood	5,238	9 Maplewood \$ 343,014	9 Valley Park 4.6710	9 Valley Park 47.26
10 Ladue	4,034	10 Webster Groves \$ 310,497	10 Ritenour 4.6605	10 Ladue 47.19
11 Riverview Gardens	3,921	11 Rockwood \$ 309,407	11 Pattonville 4.5743	11 Ritenour 45.84
12 Webster Groves	3,856	12 Mehville \$ 289,034	12 Brentwood 4.5079	12 Maplewood 41.93
13 University City	2,474	13 Lindbergh \$ 283,526	13 University City 4.3772	13 Rockwood 37.29
14 Affton	2,250	14 Affton \$ 273,668	14 Webster Groves 4.2772	14 Bayless 37.01
15 Clayton	2,218	15 Normandy \$ 198,488	15 Clayton 4.2558	15 Jennings 33.03
16 Normandy	2,124	16 Ferguson-Florissant \$ 193,285	16 Bayless 4.0969	16 Mehville 30.06
17 Jennings	1,871	17 Hancock Place \$ 191,351	17 Mehville 4.0070	17 Riverview Gardens 24.03
18 Bayless	1,655	18 Hazelwood \$ 187,277	18 Kirkwood 3.9098	18 Hazelwood 23.09
19 Maplewood	1,322	19 Bayless \$ 150,207	19 Rockwood 3.8826	19 University City 22.49
20 Hancock Place	1,092	20 Ritenour \$ 149,945	20 Parkway 3.8673	20 Lindbergh 21.60
21 Brentwood	708	21 Riverview Gardens \$ 81,867	21 Lindbergh 3.8445	21 Normandy 11.37
22 Valley Park	611	22 Jennings \$ 77,474	22 Ladue 3.7142	22 Ferguson-Florissant (See Note 1)

Represents community economic strength

Represents community funding

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

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

Operating Expense per Student FY25	Capital Expense per Student FY25	Outstanding Debt per Student FY25
1 Clayton \$ 28,490	1 Valley Park \$ 14,605	1 Brentwood \$ 60,487
2 Normandy \$ 26,274	2 Brentwood \$ 10,545	2 Ladue \$ 48,122
3 Brentwood \$ 25,725	3 Pattonville \$ 6,933	3 Valley Park \$ 44,820
4 Valley Park \$ 23,477	4 Lindbergh \$ 4,361	4 Lindbergh \$ 40,697
5 University City \$ 22,138	5 Mehville \$ 3,570	5 Maplewood \$ 40,257
6 Maplewood \$ 20,627	6 Normandy \$ 3,501	6 University City \$ 27,731
7 Riverview Gardens \$ 21,678	7 Maplewood \$ 3,470	7 Webster Groves \$ 24,030
8 Jennings \$ 19,871	8 Webster Groves \$ 3,412	8 Pattonville \$ 18,663
9 Pattonville \$ 19,263	9 Ritenour \$ 3,005	9 Rockwood \$ 18,435
10 Ladue \$ 18,875	10 Parkway \$ 2,931	10 Hancock Place \$ 18,393
11 Hancock Place \$ 18,778	11 Riverview Gardens \$ 2,825	11 Parkway \$ 17,982
12 Hazelwood \$ 18,744	12 Affton \$ 2,453	12 Hazelwood \$ 17,210
13 Kirkwood \$ 17,962	13 Hazelwood \$ 2,417	13 Normandy \$ 16,703
14 Webster Groves \$ 17,791	14 Clayton \$ 2,370	14 Clayton \$ 13,921
15 Parkway \$ 17,595	15 Ladue \$ 2,243	15 Kirkwood \$ 9,776
16 Affton \$ 17,043	16 University City \$ 1,960	16 Jennings \$ 9,102
17 Rockwood \$ 16,889	17 Kirkwood \$ 1,606	17 Riverview Gardens \$ 8,527
18 Ritenour \$ 16,113	18 Bayless \$ 1,105	18 Bayless \$ 8,327
19 Mehville \$ 15,779	19 Jennings \$ 903	19 Ritenour \$ 7,061
20 Bayless \$ 14,200	20 Hancock Place \$ 725	20 Affton \$ 6,347
21 Lindbergh \$ 13,878	21 Rockwood \$ 698	21 Mehville \$ 3,317
22 Ferguson-Florissant (See Note 1)	22 Ferguson-Florissant (See Note 1)	22 Ferguson-Florissant (See Note 1)

Represents student education investment

Represents investment in infrastructure.

Represents investment in infrastructure.

Note 1) Data is not available from DESE because the school's ASBR has not been approved by DESE.

## Mehlville School District History - Strategic Plan Finance Benchmarks

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

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

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

Note 2: **Cash reserves** should be sufficient to avoid short-term borrowing at the lowpoint of cash in November, and to enable absorbing losses during sudden emergencies such as covid. DESE publishes the June cash reserve %, but the November cash reserve % is most relevant since it is the annual cash lowpoint and determines if short-term borrowing is needed.

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

Note 4: **Competitive salaries and benefits** depend on tax revenue, our largest source of revenue, and salaries and benefits comprise over 80% of total operating expenses. So, the tax rate ranking and operating expense per student ranking correlate somewhat to salaries and benefits. Rankings are among the 22 STL county districts.

Note 5: **Cyclical capital** investment for building and site improvement needs should be periodically assessed by the Facilities Steering committee, community surveys, and administration. Such investment may require general obligation bond financing every 5-10 years.

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

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

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

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

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### Prop A Recurring Annual Capital Costs (000's)

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

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

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

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

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

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

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

## Mehlville School District Proposed HVAC Replacement Timeline and Funding

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

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

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

Note 2> This represents the summer that HVAC is to be replaced at the indicated locations. Work should be completed before school starts in August each year.

Note 3> This is the cost estimate for replacing HVAC at the locations listed. This excludes \$578K paid from Prop R and Prop A funds.

Note 4> The District saves an estimated \$12.1M interest expense, per L.J. Hart calculations, by funding HVAC replacement from operating funds instead of issuing a \$24M G.O. bond (only \$24M is needed since the District already had \$9.4M cash by the end of FY23). The District CFO held discussions with the BOE, Finance Committee, and both outgoing and incoming Superintendents about the existing additional local tax revenue and options to either address critical district financial needs or roll back all or a portion of the tax revenue resulting from AV > 5.0%. These discussions occurred from April 2023 through September 2023. The Finance Committee presented to the BOE in August 2023 that they deemed it most financially prudent to use the additional tax revenue for critical needs. If the BOE follows the plan to use these funds for HVAC, then \$12.1M interest expense may be saved.

## Mehlville School District Revenue Budget Adjustment FY26

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

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

# Mehlville School District

## Expense Budget Adjustments FY26

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

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

**MEHLVILLE SCHOOL DISTRICT  
ADJUSTED TAX LEVY RATE HISTORY**

<b>BY FUND</b>	<u>GENERAL</u>	<u>TEACHERS</u>	<u>COPS</u>	<u>CAPITAL</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>	
<b>TAX YEAR</b>							<b>Permanent + Prop A</b>
2026 Final	1.2070	1.7100	-	0.6890	0.0960	3.7020	3.7020
2026 July	1.2070	1.7100	-	0.6890	0.0960	3.7020	
2026 Budget	1.2070	1.7100	-	0.6890	0.0960	3.7020	
2025 Prop A				0.0299		0.0299	
2025 Final	1.1826	1.7100	-	0.6591	0.1200	3.6717	
2024 Prop A				0.0326		0.0326	
2024	1.1911	2.0000	-	0.6633	0.1200	3.9744	
2023 Prop A				0.0319		0.0319	
2023	0.9988	2.1700	-	0.6473	0.1200	3.9361	
2022 Prop A				0.0350		0.0350	
2022	1.3519	2.1000	-	0.0715	0.1200	3.6434	
2021 Prop A				0.0347		0.0347	
2021 **	1.1701	2.1500	-	0.1850	0.1200	3.6251	
2020 Prop A				0.0353		0.0353	
2020	0.9878	2.3300	0.4525	-	-	3.7703	
2019 Prop A				0.0353		0.0353	
2019 **	1.3641	1.9400	0.4500	0.0100	-	3.7641	
2018 Prop A				0.0391		0.0391	
2015	1.0500	1.7200	0.1000		0.3400	3.2100	
2014	0.8900	1.9600	0.0200		0.3400	3.2100	
2013	0.8900	1.8800	0.1000		0.3400	3.2100	
2012	0.9100	1.9100	0.1000		0.3400	3.2600	
2011	0.9100	1.9100	0.1000		0.3400	3.2600	
2015 **	0.9100	1.9000	0.1000		0.3400	3.2500	

\*\* Reassessment year

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

<b>BY PROPERTY CLASS</b>	3.4611	4.2531	3.8736	4.8161	Form C, line 12				Form C, Line 12
Tax Rate Ceiling	3.4611	4.2531	3.8736	4.8161	Plus				Debt Service
Temporary Ceiling	-	-	-	-	Form A, line 58	Total	AV %	Form A, line 52	
Tax Year	Residential	Agriculture	Commercial	Pers Property	Blended (+DS)	Assessed Valuation	Inc(Dec)	Rollback	
2026 Final	3.4611	4.2531	3.8736	4.8161	3.7020	\$ 2,927,796,030	0.4%	See Note	0.0960
2026 July	3.4611	4.2531	3.8736	4.8161	3.7020	\$ 2,927,796,030	0.4%		0.0960
2026 Budget	3.4611	4.2531	3.8736	4.8161	3.7020	\$ 2,927,796,030	0.4%		0.0960
2025 Prop A	0.0270	0.0320	0.0350	0.0400	0.0299				
2025 Final	3.4341	4.2211	3.8386	4.7761	3.6717	\$ 2,917,341,740	12.1%	See Note	0.1200
2024 Prop A	0.0300	0.0360	0.0380	0.0400	0.0326				
2024 Final	3.7614	4.6800	4.1795	4.7761	3.9744	\$ 2,601,502,010	-0.8%		0.1200
2023 Prop A	0.0290	0.0350	0.0370	0.0400	0.0319				
2023 Final	3.6928	4.6800	4.1795	4.7761	3.9361	\$ 2,622,115,900	14.8%	See Note	0.1200
2022 Prop A	0.0330	0.0390	0.0380	0.0400	0.0350				
2022 Final	3.3828	4.3700	3.8695	4.4661	3.6434	\$ 2,284,038,950	4.3%	0.1200	0.1200
2021 Prop A	0.0330	0.0390	0.0380	0.0400	0.0347				
2021 Final	3.4101	4.3646	3.8645	4.4661	3.6251	\$ 2,189,840,250	6.5%	0.1200	0.1200
2020 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353				
2020	3.6191	4.3276	3.8271	4.4974	3.7703	\$ 2,056,930,580	0.3%	-	
2019 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353	(This tax will sunset after 2025)			
2019	3.6197	4.3318	3.7958	4.4974	3.7641	\$ 2,051,430,450	12.4%	-	
2018 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2018	4.0504	4.5806	4.0215	4.4974	4.1089	\$ 1,825,543,180	0.6%	-	
2017 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2017	4.0515	4.5806	3.9863	4.4974	4.1039	\$ 1,814,476,950	6.0%	-	
2016 Prop A	0.0400	0.0398	0.0400	0.0400	0.0400	(This tax will sunset after 2025)			
2016	4.2146	4.5806	4.0814	4.4974	4.2342	\$ 1,711,175,010	1.2%	-	
2015	3.7388	4.1000	3.5970	4.0161	3.7539	\$ 1,691,306,370	1.8%		0.0400

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

**Mehlville School District  
Capital Budget**

<b>Capital Budget FY2025</b>	<b>Fund #410</b>	<b>G.O. Bond</b>		<b>(49 cents)</b>		<b>(3.26 cents)</b>		<b>Capital</b>	<b>Fund Balance</b>
		<b>Prop S</b>	<b>Prop R</b>	<b>Prop A</b>	<b>HVAC Reserves</b>	<b>Total</b>			
Beginning balance @6/30/2024	\$ 5,794,120	\$ 15,147,359	\$ 1,601,047	\$ 348,390	\$ 16,831,642	\$ 39,722,558			
Tax levy revenue/interest	7,331,441	113,778		821,520	13,000,000	21,266,739			
Transfers from Food Service	<b>726,411</b>					726,411			
Prop R Transfer from General Fund			<b>1,750,000</b>			1,750,000			
<b>Total Funds Available</b>	<b>13,851,972</b>	<b>15,261,137</b>	<b>3,351,047</b>	<b>1,169,910</b>	<b>29,831,642</b>	<b>63,465,708</b>			

**Summer 2024 Work (Budgeted FY25)**

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

<b>Non-Projects:</b>	<b>Budget</b>	<b>Actual</b>					
General Equip #6541	71,500	74,221					
Food Service Equip #6541	budgeted 726,411	726,411					
Furniture (Prog 342) #6541	55,000	53,867					
Instructional Equip #6542	56,600	57,948					
Tech Classroom (Proj 340) #6542	-						
Technology - General #6543	477,000	477,000					
Vehicles (5) - Facilities	293,000	292,271					
Vehicle - IT Van Tech 4	52,000	51,659					
Buses - 6	budgeted 839,644	839,643					
<b>Total Non-project expense</b>	<b>2,571,155</b>	<b>2,573,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,573,020</b>
<b>Total Project + Non-project</b>	<b>32,180,482</b>	<b>7,954,578</b>	<b>10,049,040</b>	<b>1,557,516</b>	<b>809,244</b>	<b>11,811,969</b>	<b>32,182,347</b>
<b>Ending Balance @6/30/2025</b>	<b>\$ 5,897,394</b>	<b>\$ 5,212,097</b>	<b>\$ 1,793,531</b>	<b>\$ 360,666</b>	<b>\$ 18,019,673</b>	<b>\$ 31,283,361</b>	

**Mehlvile School District  
Capital Budget**

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

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

**Mehlville School District  
Capital Budget**

**Capital Budget FY23**

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

**Summer 2022 Work (Budget FY23)**

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

**Non-Projects:**

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

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

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

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

<b>FY2022</b>		G.O. Bond		(49 cents)	(3.47 cents)	COP	<b>Total</b>	
		<b>Regular</b>	<b>Prop S</b>	<b>Prop R</b>	<b>Prop A</b>	<b>Reallocation</b>		
Beginning balance @6/30/2021	\$	2,817,340	\$ 37,206,608	\$ 122,335	\$ 413,457	\$ -	\$ 40,559,740	
Tax levy revenue/interest		1,775,241	42,413		739,000	3,827,300	6,383,954	
Transfers from Food Service		<b>108,623</b>					108,623	
ESSER funded capital projects		-					-	
Federal Grants (see General Equip note below)		<b>565,000</b>					565,000	
COP Re-allocation Transfer from General Fund						2,250,000	2,250,000	
Prop R Transfer from General Fund				1,750,000			1,750,000	
<b>Total Funds Available</b>		<b>5,266,204</b>	<b>37,249,021</b>	<b>1,872,335</b>	<b>1,152,457</b>	<b>6,077,300</b>	<b>51,617,317</b>	
<b>Summer 2021 Work (Budget FY22)</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Total</b>	
Project #00101	Bernard/Blades/OES/OHS		<b>136,072</b>				136,072	
Project #00102	Bierbaum		<b>182,540</b>				182,540	
Project #00103	Transportation		<b>54,647</b>				54,647	
Project #00104	Point/Rogers		<b>151,301</b>				151,301	
Project #00105	Hagemann/Trautwein/WMS		<b>97,624</b>				97,624	
Project #00106	Buerkle/MOSAIC/Forder		<b>13,411</b>				13,411	
Project #00107	MHS		<b>9,015</b>				9,015	
Project #00108	Beasley/John Cary		<b>10,873</b>				10,873	
Project #00109	Wohlwend/OMS		<b>7,074</b>				7,074	
Project #00110	OHS baseball fields		<b>514,185</b>				514,185	
Project #00111	OES parking		<b>89,213</b>				89,213	
Project #00112	Blades		<b>81,343</b>				81,343	
Project #00120 (non-DHA)	Forder HVAC		<b>1,126,805</b>				1,126,805	
Project #00121 (non-DHA)	Rogers HVAC		<b>61,218</b>				61,218	
Project #00122 (non-DHA)	WMS Roof		<b>2,768</b>				2,768	
Prop S Admin #00100			<b>318</b>				318	
Asphalt				214,020			214,020	
Roof Beasley/John Cary/OMS				477,816			477,816	
Roof Blades/Forder					235,018		235,018	
Roof repair MHS (55 sq)				52,434			52,434	
Wohlwend Boiler replacement		48,126					48,126	
OES HVAC Gym Unit					103,913		103,913	
OES HVAC	ESSER II	17,180			8,929		26,109	
Beasley HVAC	ESSER II	17,180			8,929		26,109	
Point HVAC	ESSER II	17,180			8,928		26,108	
Pool Roof				270,264			270,264	
Security Cameras				73,672			73,672	
Property: 2900 Lemay Ferry		2,421,631					2,421,631	
Lemay Bldg - Sprinkler System & Renovations		50,128					50,128	
Small Projects		8,666					8,666	
ESSER reimbursement (reclass Prop S)		-					-	
Contingency		-					-	
Capital Plan Projects		2,580,091	2,538,407	1,088,206	365,717	-	6,572,421	
		<b>Budget - Capital Plan Projects</b>						<b>6,516,776</b>
<b>Non-Projects:</b>	<b>Budget</b>	<b>Actual</b>						
General Equipment #6541	669,457	663,580	Note: General equipment includes \$565K funded by a federal grant.					
Food Service Equip Replacement #6541	108,623	108,623						
Furniture (Prog 342) #6541	50,000	50,000						
Instr Equipment #6542	175,272	168,562						
Technology Classroom #6542	24,000	19,297						
Technology Upgrades #6543	50,200	50,200						
New Bus Replacement - 5	510,944	510,924						
Other debt	1,908	1,727						
Total Non-project Expense	1,590,404	1,572,913						
Grand Total	8,107,180	4,153,004	2,538,407	1,088,206	365,717	-	8,145,334	
Estimated Ending Balance @ 6/30/2022	\$	1,113,200	\$ 34,710,614	\$ 784,129	\$ 786,740	\$ 6,077,300	<b>\$ 43,471,983</b>	

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

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

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

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

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

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

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

**Mehlville School District  
Self-Insurance Medical Fund History**

	Beginning Balance	Ending Balance	Revenue Contributions	Expense Adm/Claims	Loss Ratio	Net
9/30/2008	\$ 4,930,396	\$ 5,922,646	\$ 8,587,746	\$ (7,595,496)	-88.4%	\$ 992,250
Monthly Avg.			\$ 715,646	\$ (632,958)		
9/30/2009	\$ 5,922,646	\$ 4,666,713	\$ 8,203,868	\$ (9,459,801)	-115.3%	\$ (1,255,933)
Monthly Avg.			\$ 683,656	\$ (788,317)		
9/30/2010	\$ 4,666,713	\$ 3,872,646	\$ 8,475,948	\$ (9,270,015)	-109.4%	\$ (794,067)
Monthly Avg.			\$ 706,329	\$ (772,501)		
12/31/2011	\$ 3,872,646	\$ 3,346,473	\$ 10,849,203	\$ (11,375,376)	-104.8%	\$ (526,173)
Monthly Avg.			\$ 723,280	\$ (758,358)		
12/31/2012	\$ 3,346,473	\$ 2,357,400	\$ 8,881,802	\$ (9,870,875)	-111.1%	\$ (989,073)
Monthly Avg.			\$ 740,150	\$ (822,573)		
12/31/2013	\$ 2,357,400	\$ 1,478,691	\$ 9,734,834	\$ (10,613,543)	-109.0%	\$ (878,709)
Monthly Avg.			\$ 811,236	\$ (884,462)		
12/31/2014	\$ 1,478,691	\$ 1,924,808	\$ 10,287,738	\$ (9,841,621)	-95.7%	\$ 446,117
Monthly Avg.			\$ 857,312	\$ (820,135)		
12/31/2015	\$ 1,924,808	\$ 4,304,331	\$ 10,275,154	\$ (7,895,631)	-76.8%	\$ 2,379,523
Monthly Avg.			\$ 856,263	\$ (657,969)		
12/31/2016	\$ 4,304,331	\$ 6,082,103	\$ 9,995,616	\$ (8,217,844)	-82.2%	\$ 1,777,772
Monthly Avg.			\$ 832,968	\$ (684,820)		
12/31/2017	\$ 6,082,103	\$ 7,779,051	\$ 9,923,756	\$ (8,226,808)	-82.9%	\$ 1,696,948
Monthly Avg.			\$ 826,980	\$ (685,567)		
12/31/2018	\$ 7,779,051	\$ 9,354,790	\$ 10,042,428	\$ (8,466,689)	-84.3%	\$ 1,575,739
Monthly Avg.			\$ 836,869	\$ (705,557)		
12/31/2019	\$ 9,354,790	\$ 9,995,395	\$ 10,251,627	\$ (9,611,022)	-93.8%	\$ 640,605
Monthly Avg.			\$ 854,302	\$ (800,919)		
12/31/2020	\$ 9,995,395	\$ 9,637,818	\$ 10,188,175	\$ (10,545,752)	-103.5%	\$ (357,577)
Monthly Avg.			\$ 849,015	\$ (878,813)		
12/31/2021	\$ 9,637,818	\$ 8,701,308	\$ 10,300,182	\$ (11,236,692)	-109.1%	\$ (936,510)
Monthly Avg.			\$ 858,349	\$ (936,391)		
12/31/2022	\$ 8,701,308	\$ 9,492,981	\$ 12,931,804	\$ (12,140,131)	-93.9%	\$ 791,673
Monthly Avg.			\$ 1,077,650	\$ (1,011,678)		see Note 1
<b>Note 1: 2022 revenue includes a \$1.3M transfer from the General Fund for a \$792K net gain instead of \$508K net loss.</b>						
12/31/2023	\$ 9,492,981	\$ 9,972,138	\$ 14,238,440	\$ (13,759,283)	-96.6%	\$ 479,157
Monthly Avg.			\$ 1,186,537	\$ (1,146,607)		see Note 2
<b>Note 2: 2023 revenue includes a \$1.3M transfer from the General Fund for a \$479K net gain instead of \$821K net loss.</b>						
12/31/2024	\$ 9,972,138	\$ 11,678,963	\$ 16,244,915	\$ (14,538,090)	-89.5%	\$ 1,706,825
Monthly Avg.			\$ 1,353,743	\$ (1,211,508)		see Note 3
<b>Note 3: 2024 revenue includes a \$1.3M transfer from the General Fund for a \$1,366K net gain instead of \$66K net gain.</b>						
12/31/2025	\$ 11,678,963	\$ 12,038,158	\$ 16,360,881	\$ (16,001,686)	-97.8%	\$ 359,195
Monthly Avg.			\$ 1,363,407	\$ (1,333,474)		see Note 4
<b>Note 4: 2025 revenue does not have any transfer from the General Fund, unlike the past 3 years.</b>						

Summary: Fund balances declined 5 consecutive years from 2008 -2013 to under \$1.5M. The minimum required balance for runoff is about \$4.9M. For example, if the plan ceased existence on 12/31, about \$4.9M claims would be paid after 12/31. If the fund balance is not sufficient, then General Funds would have to be used to pay claims. Significant plan changes were made in 2014 and 2015 resulting in fund balance increases the next 6 years. After 2015, there have been no rate increases to individual employees. District rate increases after 2015 are the following: 12% in 2022, 22% in 2023, 6% in 2024, and 13% in 2025.

## **BUDGET MESSAGE FY26 - KEY BUDGET COMPONENTS & ASSUMPTIONS**

### **Introduction**

The budget message discusses key budget assumptions and estimates, cash flow, operating results, revenues, expenses, and forecast comments. **Key points are highlighted in the executive summary section.**

### **EXECUTIVE SUMMARY**

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

12. **Recurring capital infrastructure.** Capital expenses include non-recurring projects and recurring, predictable infrastructure. **Annual recurring infrastructure capital costs are estimated at about \$850K for roofing, \$700K for buses, \$325K for asphalt, and \$450K for IT equipment. These items total \$2,325K per year on average, which is equivalent to 9.2 cents of tax levy, or \$253K revenue per one cent (see Capital section, page 3).** These costs do not include HVAC costs. These recurring costs are documented on page 3 of the monthly financial statements in FY25. One proposal presented to the Board renews Prop A with a no tax increase for **5.66 cents which would cover over 60% of average annual estimated recurring capital infrastructure costs.**
13. **FY26 debt principal repayment and capital funding beyond FY26.** Due to passing Prop E, the voluntary **12 cent reduction** (that offset the 12 cent Prop S bond levy starting FY22) **became permanent** and is embedded in the tax rate (starting FY24). Due to AV increases, it is estimated 9.6 cents debt levy is needed in FY26 for principal and interest. The additional estimated **2.4 cents could be used to prepay principal and reduce \$281K interest expense.** Similar action was taken in FY25. After FY26, the debt service portion used for **principal prepayments** (currently estimated at **2.4 cents**) could be used in conjunction with the **Prop A renewal** (currently **3.26 cents**) for a **no-tax increase** (Prop A expires after FY26). This **could produce annual funding of \$1.4M** for restricted use capital funding **similar to current Prop A restrictions. This amount would cover annual funding needed for about 60% of recurring capital infrastructure for buses, roofing, asphalt, and IT equipment.**
14. **Prop S** bond proceeds of \$37.7M were received FY21. Remaining Prop S projects cost about \$3.5M for FY26, and over \$1M of Prop S funds should remain for unscheduled projects. Through FY25, arbitrage liability is about \$1.3M which must be paid to IRS eventually.

**Cash Flow Summary  
Mehlville School District  
January 31, 2026**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance DEC 31	\$ 26,313,912	\$ 4,430,511	\$ 21,860,126	\$ 3,490,509	\$ 56,095,059
Revenue	39,670,053	888,173	8,663,230	1,459,587	50,681,042
Expenditures	14,100,141	571,694	515,279	625,000	15,812,114
Transfers	(1,750,000)	-	1,750,000	-	-
Net Fund Bal JAN 31	50,133,824	4,746,990	31,758,077	4,325,096	90,963,987
Short Term Borrowing					
(2) Arbitrage Interest			1,391,428	-	1,391,428
(1) Investments	(17,806,721)	-		-	(17,806,721)
Escrow Deposits				-	-
Cash Balance JAN 31	\$ 32,327,103	\$ 4,746,990	\$ 33,149,505	\$ 4,325,096	\$ 74,548,694

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance DEC 31	\$ 29,547,727	\$ (3,233,815)	\$ 2,598,233	\$ 1,634,889	\$ 197,389
Revenue	15,950,311	23,719,742	796,548	63,278	28,347
Expenditures	4,195,951	9,904,190	454,945	71,769	44,981
Transfers	(1,750,000)		-		
Fund Balance JAN 31	39,552,088	10,581,737	2,939,837	1,626,398	180,755
Investments	(17,806,721)				
Cash Balance JAN 31	\$ 21,745,367	\$ 10,581,737	\$ 2,939,837	\$ 1,626,398	\$ 180,755

	Restricted Debt		FY2026 Full Year		
	COP #450	Debt #300		Adopt Bud	Adj Budget
Fund Balance DEC 31	\$ -	\$ 3,490,509	Revenue	\$ 172,849	\$ 177,689
Revenue	-	1,459,587	Expense	(184,005)	(183,331)
Expenditures	-	625,000	Fund Inc(Dec)	\$ (11,156)	\$ (5,642)
Transfers					
Fund Balance JAN 31	-	4,325,096			
Investments		-	Operating	\$ -	\$ -
Escrow Deposits			Non-operating	(11,156)	(5,642)
Other Deposits			Total	\$ (11,156)	\$ (5,642)
Cash Balance JAN 31	\$ -	\$ 4,325,096			
			<u>Fund Balance</u>	<u>Adopt Bud</u>	<u>Adj Budget</u>
			6/30/2025	\$ 82,052	\$ 82,052
			Cash Inc(Dec)	(11,156)	(5,642)
			6/30/2026	\$ 70,896	\$ 76,410

NOTE: Cash balances in operating funds and capital funds that exceed \$5M are invested in bank repurchase agreements.

- (1) Investment amount is money market/term investments (commercial paper/banker acceptances) with MOSIPS, MOCAAT, and Midwest Bank.
- (2) Arbitrage interest is related to disallowed interest from G.O. bond proceeds from Prop S. Interest in excess of 1.22% average yield of outstanding bond proceed balances must be repaid. Therefore, this portion of disallowed interest is recorded as a liability instead of revenue to avoid overstating income.

**MEHLVILLE SCHOOL DISTRICT**  
**Monthly Cash Summary - Full Year (000's)**  
**FY26**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	43,107	43,413	35,299	28,645	21,387	15,491	26,314	-	-	-	-	-	-
Revenue	5,162	4,107	3,979	4,240	4,193	23,966	39,670	-	-	-	-	-	85,318
Expense	(4,856)	(12,222)	(10,633)	(11,497)	(10,090)	(13,142)	(14,100)	-	-	-	-	-	(76,541)
Difference	306	(8,115)	(6,654)	(7,257)	(5,897)	10,823	25,570	-	-	-	-	-	8,777
Transfer	-	-	-	-	-	-	(1,750)	-	-	-	-	-	-
End Bal	43,413	35,299	28,645	21,387	15,491	26,314	50,134	-	-	-	-	-	-
Annual Exp	141,217	141,217	141,217	141,217	141,217	141,217	141,217	-	-	-	-	-	-
Cash Res %	30.7%	25.0%	20.3%	15.1%	11.0%	18.6%	35.5%	0.0%	0.0%	0.0%	0.0%	0.0%	-

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

**Food Service #500**

Beg Bal	2,978	2,897	2,664	2,754	2,665	2,873	2,598	-	-	-	-	-	-
Revenue	36	265	501	700	598	459	797	-	-	-	-	-	3,356
Expense	(72)	(204)	(401)	(789)	(391)	(709)	(455)	-	-	-	-	-	(3,020)
Difference	(36)	61	101	(89)	207	(249)	342	-	-	-	-	-	336
Transfer	(46)	(293)	(10)	-	-	(25)	-	-	-	-	-	-	-
End Bal	2,897	2,664	2,754	2,665	2,873	2,598	2,940	-	-	-	-	-	-

**Activity #600/Athletic #700**

Beg Bal	1,665	1,665	1,628	1,727	1,879	1,878	1,832	-	-	-	-	-	-
Revenue	80	86	194	292	141	90	92	-	-	-	-	-	975
Expense	(80)	(122)	(95)	(141)	(142)	(135)	(117)	-	-	-	-	-	(833)
Difference	(1)	(36)	99	152	(1)	(46)	(25)	-	-	-	-	-	142
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,665	1,628	1,727	1,879	1,878	1,832	1,807	-	-	-	-	-	-

**Capital #410**

Beg Bal	31,283	26,464	22,267	19,483	19,024	18,264	21,860	-	-	-	-	-	-
Revenue	274	220	174	225	257	4,817	8,663	-	-	-	-	-	14,630
Expense	(5,139)	(4,710)	(2,968)	(684)	(1,017)	(1,246)	(515)	-	-	-	-	-	(16,279)
Difference	(4,865)	(4,491)	(2,794)	(460)	(760)	3,571	8,148	-	-	-	-	-	(1,650)
Transfer	46	293	10	-	-	25	1,750	-	-	-	-	-	-
End Bal	26,464	22,267	19,483	19,024	18,264	21,860	31,758	-	-	-	-	-	-

**Non-Debt sub-total**

Beg Bal	79,034	74,439	61,858	52,609	44,955	38,505	52,605	-	-	-	-	-	-
Revenue	5,552	4,678	4,849	5,457	5,189	29,332	49,221	-	-	-	-	-	104,278
Expense	(10,147)	(17,259)	(14,097)	(13,111)	(11,640)	(15,232)	(15,187)	-	-	-	-	-	(96,673)
Difference	(4,595)	(12,581)	(9,248)	(7,654)	(6,450)	14,100	34,034	-	-	-	-	-	7,605
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	74,439	61,858	52,609	44,955	38,505	52,605	86,639	-	-	-	-	-	-

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

Beg Bal	3,018	3,058	2,626	2,634	2,643	2,665	3,491	-	-	-	-	-	-
Revenue	40	17	8	9	22	826	1,460	-	-	-	-	-	2,380
Expense	-	(449)	-	-	-	-	(625)	-	-	-	-	-	(1,074)
Difference	40	(432)	8	9	22	826	835	-	-	-	-	-	1,307
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	3,058	2,626	2,634	2,643	2,665	3,491	4,325	-	-	-	-	-	-

**Grand Total**

Beg Bal	82,052	77,497	64,484	55,244	47,598	41,170	56,095	-	-	-	-	-	-
Revenue	5,592	4,695	4,856	5,466	5,211	30,158	50,681	-	-	-	-	-	106,659
Expense	(10,147)	(17,707)	(14,097)	(13,111)	(11,640)	(15,232)	(15,812)	-	-	-	-	-	(97,747)
Difference	(4,555)	(13,012)	(9,241)	(7,645)	(6,429)	14,925	34,869	-	-	-	-	-	8,912
End Bal	77,497	64,484	55,244	47,598	41,170	56,095	90,964	-	-	-	-	-	-

**MEHLVILLE SCHOOL DISTRICT**  
**Monthly Cash Summary - Full Year (000's)**  
**FY25**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	44,126	41,355	34,737	27,567	20,564	15,232	47,569	44,059	62,733	57,061	55,177	43,024	
Revenue	3,885	3,676	3,579	3,523	4,389	44,901	12,039	28,925	4,501	8,337	12,353	5,797	135,906
Expense	(6,656)	(10,294)	(10,750)	(10,526)	(9,721)	(12,564)	(13,799)	(9,918)	(10,174)	(10,221)	(24,839)	(5,714)	(135,175)
Difference	(2,771)	(6,618)	(7,170)	(7,003)	(5,332)	32,337	(1,760)	19,007	(5,673)	(1,884)	(12,485)	83	731
Transfer	-	-	-	-	-	-	(1,750)	(333)	-	-	333	-	
End Bal	41,355	34,737	27,567	20,564	15,232	47,569	44,059	62,733	57,061	55,177	43,024	43,107	
Annual Exp	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	135,175	
Cash Res %	30.4%	25.6%	20.3%	15.1%	11.2%	35.0%	32.4%	46.2%	42.0%	40.6%	31.7%	31.7%	

Note: Annual expense represents current year adopted budget expense for these funds.

**Food Service #500**

Beg Bal	3,578	3,491	3,309	3,325	3,227	3,037	2,824	3,046	3,468	3,327	3,331	3,316	
Revenue	39	256	473	662	377	288	835	472	492	508	894	256	5,552
Expense	(68)	(211)	(400)	(759)	(568)	(489)	(589)	(382)	(633)	(504)	(575)	(248)	(5,426)
Difference	(29)	45	73	(97)	(190)	(200)	247	89	(141)	4	319	8	126
Transfer	(59)	(226)	(57)	(1)	-	(13)	(25)	333	-	-	(333)	(346)	
End Bal	3,491	3,309	3,325	3,227	3,037	2,824	3,046	3,468	3,327	3,331	3,316	2,978	

**Activity #600/Athletic #700**

Beg Bal	1,657	1,587	1,729	1,703	1,837	1,824	1,803	1,774	1,718	1,718	1,767	1,795	
Revenue	50	98	197	267	130	72	58	82	145	201	245	115	1,659
Expense	(119)	44	(222)	(132)	(144)	(93)	(87)	(137)	(145)	(152)	(217)	(246)	(1,651)
Difference	(70)	142	(26)	134	(14)	(20)	(30)	(56)	0	49	28	(130)	8
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,587	1,729	1,703	1,837	1,824	1,803	1,774	1,718	1,718	1,767	1,795	1,665	

**Capital #410**

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

**Non-Debt sub-total**

Beg Bal	89,084	80,236	70,568	60,877	53,192	46,689	86,245	84,556	106,798	99,738	96,730	82,701	
Revenue	4,238	4,292	4,515	4,708	5,239	54,615	15,002	34,758	5,519	9,687	15,183	6,627	164,384
Expense	(13,086)	(13,960)	(14,205)	(12,393)	(11,742)	(15,059)	(16,691)	(12,516)	(12,579)	(12,696)	(29,213)	(10,294)	(174,434)
Difference	(8,848)	(9,668)	(9,690)	(7,686)	(6,503)	39,556	(1,689)	22,243	(7,061)	(3,008)	(14,029)	(3,667)	(10,050)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	80,236	70,568	60,877	53,192	46,689	86,245	84,556	106,798	99,738	96,730	82,701	79,034	

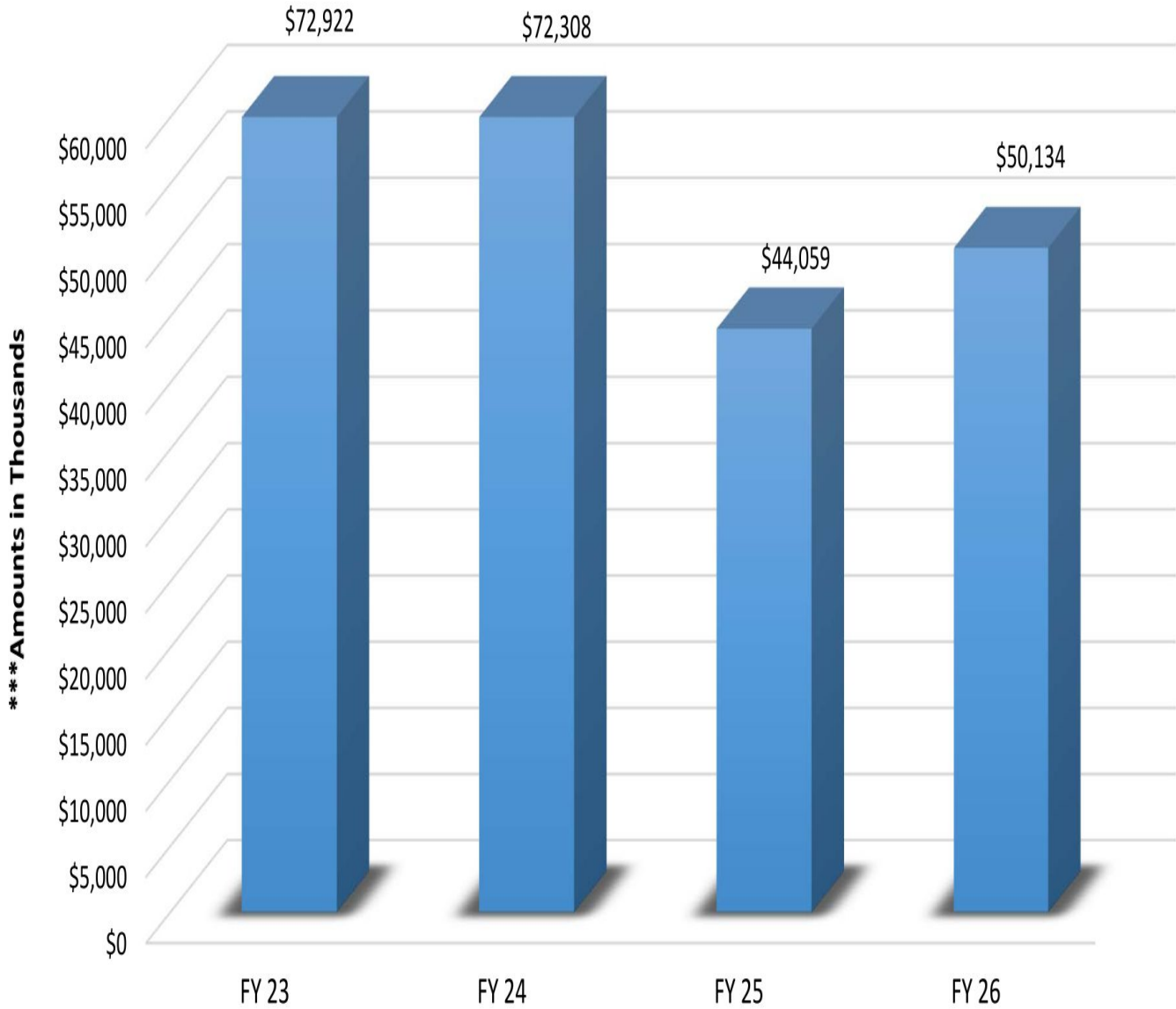
**COP #450/G.O. #300**

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

**Grand Total**

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

### OPERATING FUND BALANCE AS OF JANUARY



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

**Mehlville School District**  
**Budget Review of FY26 Revenues**  
**January 2026**

REVENUES (000's)	FY26				FY25		
	Orig Budget	Adj Budget	Actual	% of	Actual	Actual	% of
	Full Year	Full Year	YTD	Adj Bud	Full Year	YTD	Full Year
Current Taxes	\$ 101,642	\$ 103,650	\$ 69,876	67%	\$ 100,958	\$ 63,273	63%
Delinquent Taxes	1,560	1,560	1,177	75%	1,718	1,111	65%
Prop C Sales Tax	14,584	14,865	8,496	57%	14,451	8,932	62%
Fin Inst Taxes	100	100	-	0%	80	-	0%
M & M Surtax	2,000	2,000	966	48%	2,026	515	25%
Earnings on Invest.	2,300	2,300	1,328	58%	3,344	1,728	52%
Food Service-Program	2,815	2,815	1,623	58%	2,617	1,566	60%
Food Service-Non-Pro	500	500	253	51%	444	270	61%
Student Activities	1,800	1,800	1,051	58%	1,785	953	53%
Community Service	665	693	556	80%	656	384	59%
VICC	550	550	191	35%	889	248	28%
Other	250	250	198	79%	269	137	51%
<b>Total Local</b>	<b>128,766</b>	<b>131,083</b>	<b>\$ 85,715</b>	<b>65%</b>	<b>\$ 129,237</b>	<b>\$ 79,117</b>	<b>61%</b>
Fines etc	161	92	\$ 92	100%	\$ 161	\$ 162	101%
State Assessed Util	1,850	1,850	-	0%	1,705	-	0%
<b>Total County</b>	<b>2,011</b>	<b>1,942</b>	<b>\$ 92</b>	<b>5%</b>	<b>\$ 1,866</b>	<b>\$ 162</b>	<b>9%</b>
Basic Formula	20,470	21,140	\$ 10,955	52%	\$ 15,340	\$ 7,018	46%
Transportation	3,675	3,588	2,153	60%	3,586	2,094	58%
Early Childhood	5,725	7,160	1,044	15%	4,588	-	0%
Classroom Trust	5,045	5,179	2,724	53%	5,392	3,230	60%
Educational Screen (PAT)	325	325	102	31%	327	99	30%
Career Education	27	29	17	59%	30	26	87%
Food Service	20	20	-	0%	26	-	0%
Enhancement Grant	-	-	-	0%	-	-	0%
Other	60	63	2	3%	92	37	40%
<b>Total State</b>	<b>35,347</b>	<b>37,504</b>	<b>\$ 16,997</b>	<b>45%</b>	<b>\$ 29,381</b>	<b>\$ 12,504</b>	<b>43%</b>
Medicaid	225	225	125	56%	262	133	51%
Vocational Edu (Perkins)	160	169	90	53%	156	100	64%
Early Childhood	80	75	50	67%	77	63	82%
School Lunch	1,690	1,690	843	50%	1,607	792	49%
School Breakfast	426	426	214	50%	374	210	56%
Title I	1,343	1,294	472	36%	1,320	-	0%
Title III & IV	349	449	209	47%	291	-	0%
Title II	304	454	85	19%	251	-	0%
Other	-	120	116	97%	650	335	52%
<b>Total Federal</b>	<b>4,577</b>	<b>4,902</b>	<b>\$ 2,204</b>	<b>45%</b>	<b>\$ 4,988</b>	<b>\$ 1,633</b>	<b>33%</b>
Sale of Property	23	23	\$ 21	91%	\$ 30	\$ 22	73%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	375	375	291	78%	334	128	38%
Trans From Others	1,750	1,860	1,339	72%	1,794	1,056	59%
<b>Total Misc</b>	<b>2,148</b>	<b>2,258</b>	<b>\$ 1,651</b>	<b>73%</b>	<b>\$ 2,158</b>	<b>\$ 1,206</b>	<b>56%</b>
<b>GRAND TOTAL</b>	<b>\$ 172,849</b>	<b>\$ 177,689</b>	<b>\$ 106,659</b>	<b>60%</b>	<b>\$ 167,630</b>	<b>\$ 94,622</b>	<b>56%</b>

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

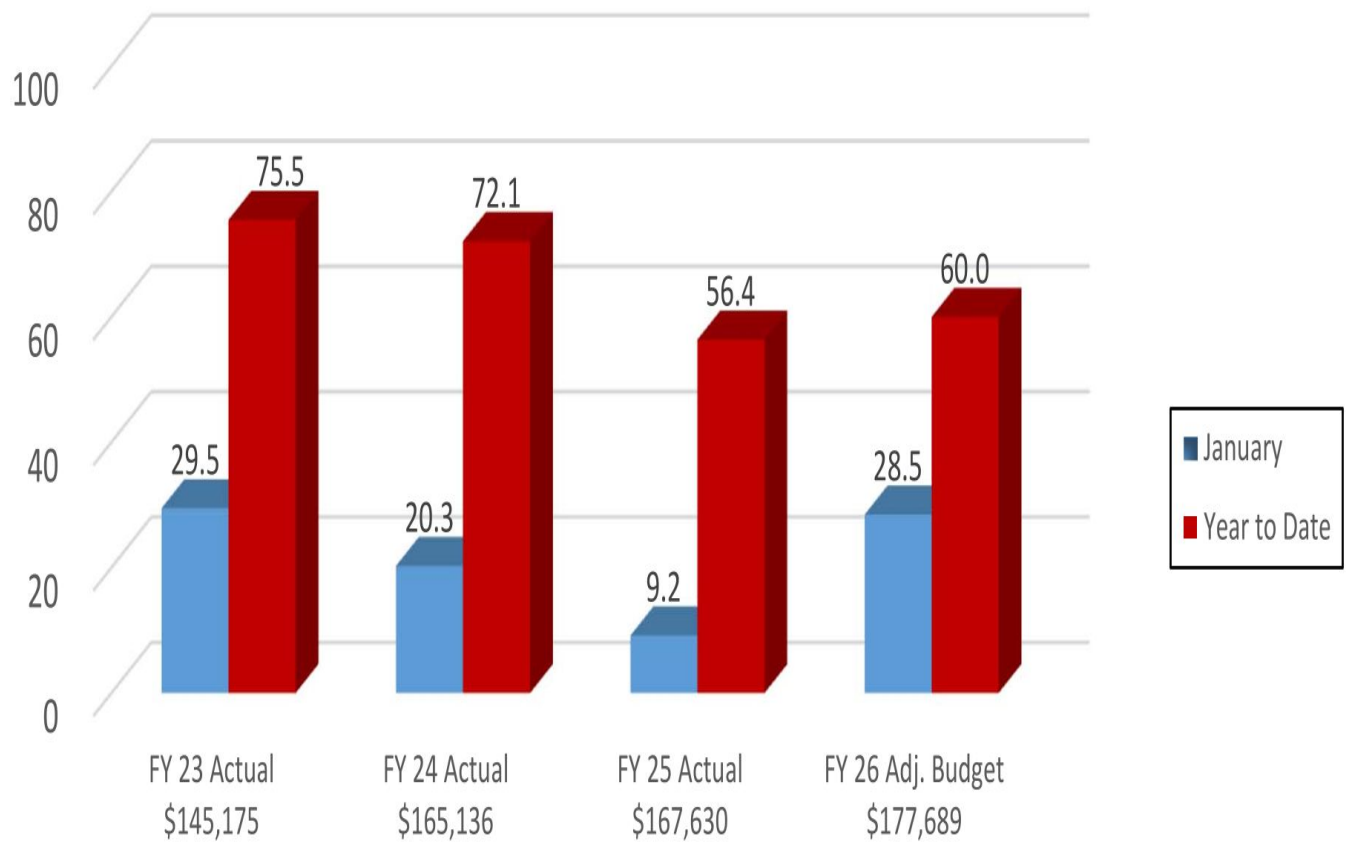
<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.1%	5.1%	9.2%	9.2%	6.4%	6.4%	2.8%	2.8%
August	1.7%	3.3%	0.0%	0.0%	5.8%	10.9%	0.6%	9.8%	10.1%	16.6%	2.4%	5.2%
Sept	1.9%	5.2%	5.7%	5.7%	5.8%	16.7%	10.9%	20.7%	8.6%	25.2%	3.4%	8.5%
Oct	1.9%	7.1%	0.0%	5.7%	8.8%	25.5%	5.5%	26.2%	7.7%	32.9%	3.3%	11.9%
Nov	2.0%	9.1%	0.0%	5.7%	6.8%	32.4%	3.6%	29.8%	15.5%	48.4%	3.1%	14.9%
Dec	39.6%	48.7%	0.0%	5.7%	6.5%	38.9%	11.3%	41.1%	1.6%	49.9%	31.1%	46.1%
Jan	34.2%	83.0%	0.0%	5.7%	24.1%	63.0%	1.6%	42.7%	12.9%	62.8%	29.5%	75.5%
Feb	3.2%	86.2%	0.0%	5.7%	8.4%	71.4%	9.8%	52.5%	0.1%	62.8%	4.5%	80.0%
March	2.5%	88.7%	0.0%	5.7%	7.2%	78.6%	5.0%	57.5%	16.2%	79.1%	3.6%	83.6%
April	6.4%	95.1%	0.0%	5.7%	7.3%	85.9%	5.6%	63.1%	12.1%	91.2%	6.5%	90.1%
May	2.1%	97.2%	94.3%	100.0%	6.8%	92.7%	21.4%	84.5%	6.9%	98.1%	5.5%	95.5%
June	2.8%	100.0%	0.0%	100.0%	7.3%	100.0%	15.5%	100.0%	1.9%	100.0%	4.5%	100.0%

<u>2023-24</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.9%	1.9%	6.9%	6.9%	5.9%	5.9%	0.9%	0.9%	6.2%	6.2%	2.5%	2.5%
August	1.4%	3.3%	0.0%	6.9%	5.9%	11.8%	0.8%	1.8%	13.7%	19.9%	2.2%	4.7%
Sept	1.9%	5.2%	0.0%	6.9%	7.1%	18.9%	-1.8%	0.0%	-19.9%	0.0%	2.2%	6.9%
Oct	1.8%	7.0%	0.0%	6.9%	6.9%	25.8%	13.0%	13.0%	31.9%	31.9%	3.5%	10.4%
Nov	2.4%	9.4%	0.0%	6.9%	6.7%	32.5%	6.6%	19.6%	6.5%	38.4%	3.2%	13.7%
Dec	46.6%	56.1%	0.0%	6.9%	7.1%	39.6%	17.4%	36.9%	4.8%	43.2%	38.2%	51.9%
Jan	24.4%	80.5%	0.0%	6.9%	6.9%	46.5%	2.2%	39.1%	15.7%	58.9%	20.3%	72.1%
Feb	2.8%	83.3%	0.0%	6.9%	26.4%	73.0%	10.3%	49.4%	6.3%	65.2%	6.7%	78.8%
March	2.4%	85.7%	0.0%	6.9%	6.7%	79.6%	7.6%	57.0%	9.6%	74.8%	3.4%	82.2%
April	2.3%	88.0%	93.1%	100.0%	6.8%	86.4%	8.2%	65.2%	0.1%	74.9%	4.4%	86.5%
May	10.0%	98.1%	0.0%	100.0%	6.5%	92.9%	8.8%	74.0%	14.5%	89.4%	9.4%	95.9%
June	1.9%	100.0%	0.0%	100.0%	7.1%	100.0%	26.0%	100.0%	10.6%	100.0%	4.1%	100.0%

<u>2024-25</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.8%	1.8%	8.6%	8.6%	5.5%	5.5%	0.4%	0.4%	6.1%	6.1%	2.5%	2.5%
August	2.0%	3.8%	0.0%	8.6%	5.5%	11.1%	0.0%	0.5%	7.0%	13.2%	2.6%	5.1%
Sept	1.8%	5.6%	0.0%	8.6%	6.5%	17.6%	3.8%	4.3%	3.9%	17.1%	2.7%	7.8%
Oct	1.8%	7.3%	0.1%	8.7%	6.7%	24.3%	8.1%	12.4%	3.1%	20.2%	2.8%	10.6%
Nov	2.4%	9.7%	0.0%	8.7%	6.0%	30.4%	2.2%	14.6%	16.1%	36.2%	3.1%	13.8%
Dec	41.9%	51.6%	0.0%	8.7%	6.0%	36.3%	2.6%	17.2%	6.3%	42.6%	33.5%	47.3%
Jan	9.6%	61.2%	0.0%	8.7%	6.2%	42.6%	15.5%	32.7%	13.3%	55.9%	9.2%	56.4%
Feb	24.0%	85.3%	0.0%	8.7%	10.6%	53.1%	24.5%	57.2%	9.8%	65.7%	21.2%	77.7%
March	2.2%	87.5%	0.0%	8.7%	6.9%	60.0%	8.1%	65.4%	10.9%	76.6%	3.3%	81.0%
April	2.6%	90.1%	84.6%	93.2%	14.7%	74.7%	6.6%	72.0%	9.3%	85.8%	5.8%	86.8%
May	8.2%	98.3%	6.5%	99.8%	14.1%	88.9%	7.9%	79.9%	7.7%	93.6%	9.2%	96.0%
June	1.7%	100.0%	0.2%	100.0%	11.1%	100.0%	20.1%	100.0%	6.4%	100.0%	4.0%	100.0%

<u>2025-26</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	8.2%	8.2%	2.4%	2.4%	11.1%	11.1%	3.1%	3.1%
August	1.8%	3.4%	4.7%	4.7%	5.4%	13.6%	1.8%	4.1%	6.5%	17.5%	2.6%	5.8%
Sept	1.6%	5.0%	0.0%	4.7%	6.2%	19.8%	3.4%	7.6%	11.6%	29.2%	2.7%	8.5%
Oct	1.8%	6.9%	0.0%	4.7%	6.5%	26.2%	6.7%	14.3%	14.8%	44.0%	3.1%	11.6%
Nov	1.9%	8.7%	0.0%	4.7%	6.1%	32.3%	8.5%	22.8%	3.2%	47.3%	2.9%	14.5%
Dec	20.6%	29.3%	0.0%	4.7%	6.1%	38.4%	18.6%	41.4%	0.6%	47.8%	17.0%	31.5%
Jan	36.1%	65.4%	0.0%	4.7%	6.9%	45.3%	3.6%	45.0%	25.3%	73.1%	28.5%	60.0%
Feb												
March												
April												
May												
June												

## PERCENT OF REVENUES RECEIVED JANUARY



\*\*\*Amounts in Thousands

**Mehlville School District**  
**Budget Review of FY26 Expenses**  
**January 2026**

Exp By  
OBJECT

Expenses (000's)	FY26				FY25		
	Orig Budget	Adj Budget	Actual	% of	Full	Actual	% of
	Full Year	Full Year	YTD	Adj Bud	Year	YTD	Full Year
Certified Salaries	\$ 69,489	\$ 68,600	\$ 35,187	51%	\$ 67,174	\$ 34,499	51%
Non-Certified Salaries	24,125	24,350	13,968	57%	22,934	13,585	59%
<b>Total Salaries</b>	<b>93,614</b>	<b>92,950</b>	<b>49,155</b>	<b>53%</b>	<b>90,108</b>	<b>48,084</b>	<b>53%</b>
Teacher Retirement	11,100	10,900	5,513	51%	10,620	5,368	51%
Non-Teacher Retirement	1,900	1,900	1,076	57%	1,781	1,040	58%
Social Security	1,625	1,650	938	57%	1,540	907	59%
Medicare	1,325	1,310	693	53%	1,269	681	54%
Medical-Dental Etc	14,375	13,855	6,662	48%	12,755	6,053	47%
Work Comp/Unemploy	925	925	621	67%	805	806	100%
<b>Total Benefits</b>	<b>31,250</b>	<b>30,540</b>	<b>15,503</b>	<b>51%</b>	<b>28,770</b>	<b>14,855</b>	<b>52%</b>
Tuition	451	451	418	93%	425	332	78%
Professional Services	1,182	1,456	972	67%	1,231	798	65%
Audit	30	30	22	73%	21	21	100%
Technical Services	824	951	735	77%	734	577	79%
Legal Services	45	45	18	40%	34	22	65%
Property Services	2,647	2,719	1,825	67%	2,393	1,557	65%
Contracted Trans	710	710	376	53%	929	398	43%
Professional Meetings	920	1,139	301	26%	1,283	638	50%
Property Insurance	1,140	1,198	1,103	92%	966	966	100%
Liability Insurance	922	950	891	94%	782	781	100%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,047	1,069	676	63%	1,054	651	62%
<b>Total Purchased Services</b>	<b>9,918</b>	<b>10,718</b>	<b>7,337</b>	<b>68%</b>	<b>9,852</b>	<b>6,741</b>	<b>68%</b>
General Supplies	2,974	2,911	1,668	57%	2,890	1,684	58%
One - to - One	678	678	678	100%	1,624	1,052	65%
Regular Textbooks	1,810	1,690	1,622	96%	1,553	1,457	94%
Library Books	110	119	45	38%	97	55	57%
Periodicals	48	39	38	97%	47	39	83%
Food Supplies	2,350	2,350	1,080	46%	2,158	1,181	55%
Energy	2,843	2,843	1,398	49%	2,100	1,242	59%
Other	3,247	3,241	1,870	58%	3,053	1,757	58%
<b>Total Supplies</b>	<b>14,060</b>	<b>13,871</b>	<b>8,399</b>	<b>61%</b>	<b>13,522</b>	<b>8,467</b>	<b>63%</b>
Building	30,000	30,000	13,871	46%	29,014	16,638	57%
Site Improvement	-	-	530	0%	421	403	96%
Equip- General	1,210	1,241	957	77%	1,505	887	59%
Equip- Instructional	31	89	80	90%	58	5	9%
Vehicles	144	144	142	99%	344	217	63%
School Buses	700	700	699	100%	840	840	100%
<b>Total Capital</b>	<b>32,085</b>	<b>32,174</b>	<b>16,279</b>	<b>51%</b>	<b>32,182</b>	<b>18,990</b>	<b>59%</b>
Principal	2,175	2,175	625	29%	2,150	625	29%
Interest	893	893	449	50%	970	498	51%
Other Debt Service	10	10	-	0%	10	10	100%
<b>Total Debt Service</b>	<b>3,078</b>	<b>3,078</b>	<b>1,074</b>	<b>35%</b>	<b>3,130</b>	<b>1,133</b>	<b>36%</b>
<b>TOTAL ALL</b>	<b>\$ 184,005</b>	<b>\$ 183,331</b>	<b>\$ 97,747</b>	<b>53%</b>	<b>\$ 177,564</b>	<b>\$ 98,270</b>	<b>55%</b>

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

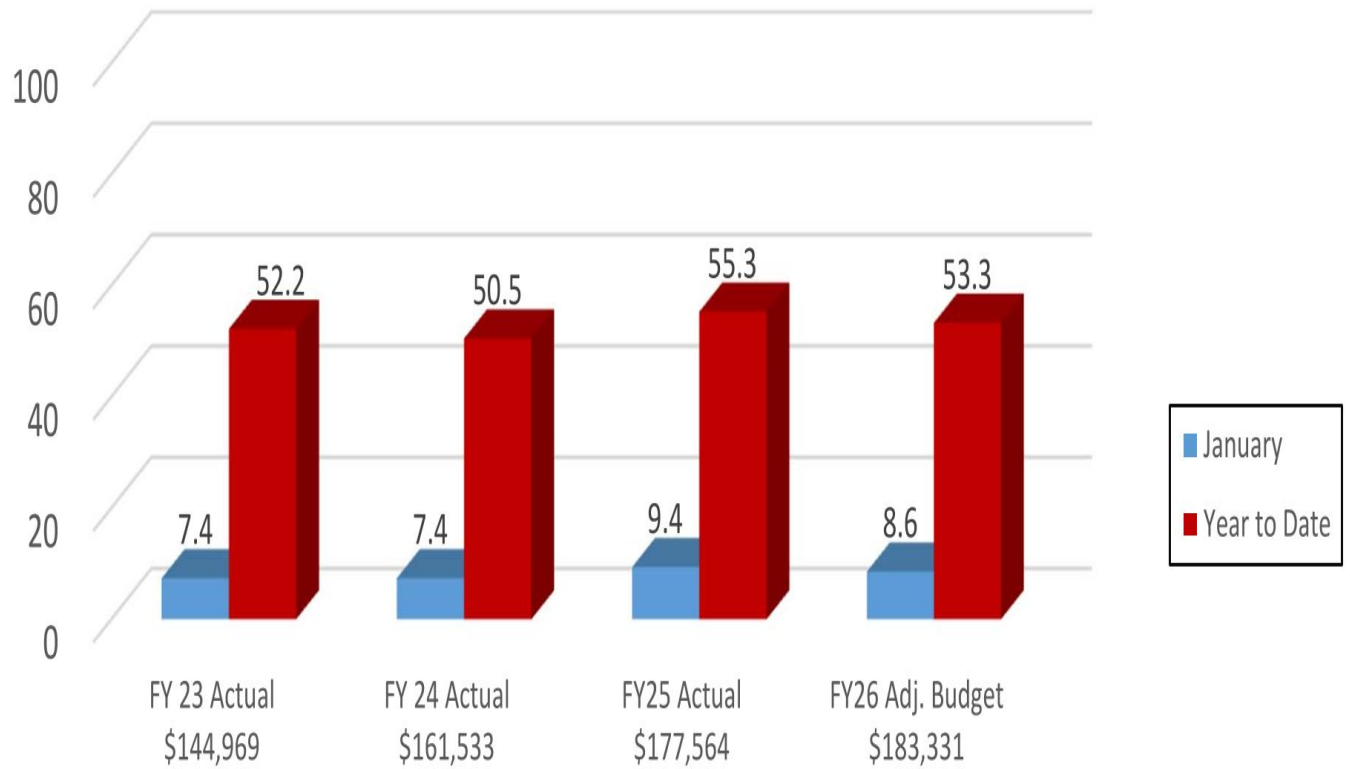
2022-23	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	9.3%	9.3%	2.1%	2.1%	14.3%	14.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.3%	3.9%	5.3%	8.7%	18.0%	12.0%	14.2%	4.5%	18.8%	21.0%	21.0%	5.5%	9.3%
Sept	11.6%	17.9%	9.0%	14.3%	4.2%	22.1%	7.9%	22.1%	15.4%	34.2%	0.0%	21.0%	10.7%	20.0%
Oct	7.9%	25.8%	7.3%	21.6%	9.7%	31.8%	9.7%	31.8%	7.2%	41.4%	0.0%	21.0%	7.8%	27.8%
Nov	7.7%	33.5%	9.1%	30.7%	21.4%	53.2%	7.1%	39.0%	4.8%	46.3%	0.0%	21.0%	8.1%	35.9%
Dec	7.8%	41.3%	12.4%	43.1%	5.5%	58.8%	7.1%	46.1%	11.9%	58.2%	0.0%	21.0%	8.8%	44.8%
Jan	8.0%	49.2%	8.1%	51.2%	5.0%	63.8%	6.8%	52.9%	6.8%	65.0%	0.0%	21.0%	7.4%	52.2%
Feb	7.8%	57.0%	8.0%	59.2%	7.7%	71.5%	6.2%	59.0%	3.0%	68.0%	0.0%	21.0%	6.9%	59.1%
March	11.5%	68.5%	9.7%	68.8%	7.4%	78.9%	9.3%	68.4%	17.3%	85.2%	79.0%	100.0%	12.7%	71.7%
April	7.8%	76.3%	8.0%	76.9%	7.8%	86.7%	6.9%	75.3%	4.3%	89.5%	0.0%	100.0%	7.2%	78.9%
May	18.4%	94.6%	18.7%	95.6%	5.1%	91.8%	7.1%	82.3%	7.7%	97.2%	0.0%	100.0%	15.0%	93.9%
June	5.4%	100.0%	4.4%	100.0%	8.2%	100.0%	17.7%	100.0%	2.8%	100.0%	0.0%	100.0%	6.1%	100.0%

2023-24	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.6%	1.6%	12.3%	12.3%	11.7%	11.7%	7.8%	7.8%	0.0%	0.0%	4.0%	4.0%
August	4.4%	6.4%	4.1%	5.7%	6.1%	18.4%	5.5%	17.2%	10.4%	18.2%	20.1%	20.1%	5.6%	9.6%
Sept	11.6%	18.1%	9.4%	15.1%	8.4%	26.8%	10.6%	27.7%	14.1%	32.3%	0.0%	20.1%	11.1%	20.7%
Oct	7.9%	25.9%	7.6%	22.6%	5.4%	32.2%	9.0%	36.7%	6.2%	38.5%	0.0%	20.1%	7.4%	28.1%
Nov	7.7%	33.6%	7.5%	30.1%	9.9%	42.1%	8.2%	44.9%	4.3%	42.8%	0.0%	20.1%	7.2%	35.4%
Dec	7.8%	41.4%	9.8%	39.9%	17.4%	59.5%	5.0%	49.9%	3.8%	46.7%	0.0%	20.1%	7.7%	43.1%
Jan	8.0%	49.4%	7.9%	47.7%	6.1%	65.5%	5.1%	55.0%	7.2%	53.9%	0.0%	20.1%	7.4%	50.5%
Feb	7.6%	57.0%	7.7%	55.5%	5.6%	71.1%	6.6%	61.6%	4.4%	58.3%	0.0%	20.1%	6.9%	57.4%
March	11.5%	68.5%	9.6%	65.0%	7.4%	78.5%	8.5%	70.1%	11.6%	69.8%	80.0%	100.0%	11.8%	69.2%
April	7.8%	76.4%	7.8%	72.8%	6.0%	84.5%	8.0%	78.1%	6.0%	75.8%	0.0%	100.0%	7.3%	76.6%
May	18.2%	94.6%	22.7%	95.6%	8.6%	93.1%	14.5%	92.6%	7.8%	83.6%	0.0%	100.0%	16.5%	93.1%
June	5.4%	100.0%	4.4%	100.0%	6.9%	100.0%	7.4%	100.0%	16.4%	100.0%	0.0%	100.0%	6.9%	100.0%

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

<u>2025-26</u>	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.2%	2.2%	1.8%	1.8%	9.3%	9.3%	10.3%	10.3%	16.0%	16.0%	0.0%	0.0%	5.5%	5.5%
August	8.1%	10.3%	6.0%	7.7%	8.5%	17.8%	16.3%	26.6%	14.6%	30.6%	14.6%	14.6%	9.7%	15.2%
Sept	6.7%	17.1%	7.8%	15.5%	5.2%	23.0%	6.7%	33.2%	9.2%	39.8%	0.0%	14.6%	7.1%	22.3%
Oct	8.9%	26.0%	7.8%	23.4%	12.7%	35.7%	9.9%	43.1%	2.1%	42.0%	0.0%	14.6%	7.7%	30.0%
Nov	7.6%	33.6%	7.7%	31.1%	4.8%	40.5%	4.9%	48.1%	3.2%	45.1%	0.0%	14.6%	6.3%	36.4%
Dec	7.7%	41.3%	9.8%	40.9%	23.3%	63.8%	9.6%	57.7%	3.9%	49.0%	0.0%	14.6%	8.3%	44.7%
Jan	11.6%	52.9%	9.8%	50.8%	4.7%	68.5%	2.8%	60.6%	1.6%	50.6%	20.3%	34.9%	8.6%	53.3%
Feb														
March														
April														
May														
June														

## PERCENT OF EXPENSES INCURRED JANUARY



\*\*\*Amounts in Thousands