

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY26

Forecast
Jun-26

	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	141,826,000	7,424,000	22,891,000	3,560,000	\$ 175,701,000
Expenditures	140,733,000	7,295,000	24,760,000	3,071,000	\$ 175,859,000
Transfers	(1,750,000)	(432,036)	2,182,036	-	\$ -
Net Gain (Loss)	(657,000)	(303,036)	313,036	489,000	\$ (158,000)
End Fund Balance	\$ 42,450,192	\$ 4,340,267	\$ 31,596,399	\$ 3,507,138	\$ 81,893,997

	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 \$ (657,000)
Revenue	54,176,000	87,650,000	141,826,000	Non-Operating 499,000
Expenditures	50,959,000	89,774,000	140,733,000	Total \$ (158,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,467,000	(2,124,000)	(657,000)	
End Fund Balance	\$ 42,270,539	\$ 179,653	\$ 42,450,192	

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	5,678,000	1,171,000	575,000	7,424,000
Expenditures	5,620,000	1,050,000	625,000	7,295,000
Transfers (Note 2)	(432,036)			(432,036)
Net Gain (Loss)	(374,036)	121,000	(50,000)	(303,036)
End Fund Balance	\$ 2,604,120	\$ 1,512,526	\$ 223,621	\$ 4,340,267

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	-	3,560,000	3,560,000
Expenditures	-	3,071,000	3,071,000
Transfers	-		-
Net Gain (Loss)	-	489,000	489,000
End Fund Balance	\$ -	\$ 3,507,138	\$ 3,507,138

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	30.2%	Forecast		\$ (158)	\$ (657)
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	\$ 4,221,990
Excess of Min Required Balance	\$ 38,228,202



Finance Dashboard

District	Enrollment FY25
1 Rockwood	17,468
2 Parkway	15,070
3 Hazelwood	13,730
4 Mehville	9,015
5 Ferguson-Florissant	7,225
6 Lindbergh	6,831
7 Ritenour	5,650
8 Pattonville	5,504
9 Kirkwood	5,238
10 Ladue	4,034
11 Riverview Gardens	3,921
12 Webster Groves	3,856
13 University City	2,474
14 Afton	2,250
15 Clayton	2,218
16 Normandy	2,124
17 Jennings	1,871
18 Bayless	1,655
19 Maplewood	1,322
20 Hancock Place	1,092
21 Brentwood	708
22 Valley Park	611

Assessed Value per Student FY25	
1 Clayton	\$ 687,843
2 Brentwood	\$ 657,385
3 Ladue	\$ 551,295
4 Parkway	\$ 427,507
5 Valley Park	\$ 419,098
6 Kirkwood	\$ 390,823
7 University City	\$ 372,586
8 Pattonville	\$ 344,347
9 Maplewood	\$ 343,014
10 Webster Groves	\$ 310,497
11 Rockwood	\$ 309,407
12 Mehville	\$ 289,034
13 Lindbergh	\$ 283,526
14 Afton	\$ 273,668
15 Normandy	\$ 198,488
16 Ferguson-Florissant	\$ 193,285
17 Hancock Place	\$ 191,351
18 Hazelwood	\$ 187,277
19 Bayless	\$ 150,207
20 Ritenour	\$ 149,945
21 Riverview Gardens	\$ 81,867
22 Jennings	\$ 77,474

Represents community economic strength

Blended Tax Rate for Fall 2025 (FY26)	
1 Hazelwood	5.7053
2 Riverview Gardens	5.4026
3 Normandy	5.1752
4 Maplewood	5.1608
5 Hancock Place	4.8124
6 Affton	4.5418
7 Jennings	4.5353
8 Ferguson-Florissant	4.5265
9 Pattonville	4.3735
10 Valley Park	4.3177
11 Brentwood	4.3087
12 Ritenour	4.2638
13 University City	4.2154
14 Clayton	3.9646
15 Webster Groves	3.9366
16 Kirkwood	3.9098
17 Rockwood	3.8816
18 Lindbergh	3.7955
19 Bayless	3.7647
20 Mehville	3.7016
21 Ladue	3.6597
22 Parkway	3.6332

Represents community funding

Cash Reserve % FY25	
1 Brentwood	74.49
2 Hancock Place	72.23
3 Clayton	65.75
4 Kirkwood	59.51
5 Parkway	56.30
6 Webster Groves	54.31
7 Affton	51.77
8 Pattonville	48.76
9 Valley Park	47.26
10 Ladue	47.19
11 Ritenour	45.84
12 Maplewood	41.93
13 Rockwood	37.29
14 Bayless	37.01
15 Jennings	33.03
16 Mehville	30.06
17 Riverview Gardens	24.03
18 Hazelwood	23.09
19 University City	22.49
20 Lindbergh	21.60
21 Normandy	11.37
22 Ferguson-Florissant	10.12

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	
1 Clayton	\$ 28,490
2 Normandy	\$ 26,274
3 Brentwood	\$ 25,725
4 Valley Park	\$ 23,477
5 University City	\$ 22,138
6 Maplewood	\$ 20,627
7 Riverview Gardens	\$ 21,678
8 Ferguson-Florissant	20,855.00
9 Jennings	\$ 19,871
10 Pattonville	\$ 19,263
11 Ladue	\$ 18,875
12 Hancock Place	\$ 18,778
13 Hazelwood	\$ 18,744
14 Kirkwood	\$ 17,962
15 Webster Groves	\$ 17,791
16 Parkway	\$ 17,595
17 Affton	\$ 17,043
18 Rockwood	\$ 16,889
19 Ritenour	\$ 16,113
20 Mehville	\$ 15,779
21 Bayless	\$ 14,200
22 Lindbergh	\$ 13,878

Represents student education investment

Capital Expense per Student FY25	
1 Valley Park	\$ 14,605
2 Brentwood	\$ 10,545
3 Pattonville	\$ 6,933
4 Lindbergh	\$ 4,361
5 Mehville	\$ 3,570
6 Normandy	\$ 3,501
7 Maplewood	\$ 3,470
8 Webster Groves	\$ 3,412
9 Ritenour	\$ 3,005
10 Parkway	\$ 2,931
11 Riverview Gardens	\$ 2,825
12 Affton	\$ 2,453
13 Hazelwood	\$ 2,417
14 Clayton	\$ 2,370
15 Ladue	\$ 2,243
16 University City	\$ 1,960
17 Kirkwood	\$ 1,606
18 Ferguson-Florissant	\$ 1,272
19 Bayless	\$ 1,105
20 Jennings	\$ 903
21 Hancock Place	\$ 725
22 Rockwood	\$ 698

Represents investment in infrastructure.

Outstanding Debt per Student FY25	
1 Brentwood	\$ 60,487
2 Ladue	\$ 48,122
3 Valley Park	\$ 44,820
4 Lindbergh	\$ 40,697
5 Maplewood	\$ 40,257
6 University City	\$ 27,731
7 Webster Groves	\$ 24,030
8 Pattonville	\$ 18,663
9 Rockwood	\$ 18,435
10 Hancock Place	\$ 18,393
11 Parkway	\$ 17,982
12 Hazelwood	\$ 17,210
13 Normandy	\$ 16,703
14 Clayton	\$ 13,921
15 Kirkwood	\$ 9,776
16 Jennings	\$ 9,102
17 Riverview Gardens	\$ 8,527
18 Bayless	\$ 8,327
19 Ritenour	\$ 7,061
20 Affton	\$ 6,347
21 Ferguson-Florissant	\$ 4,003
22 Mehville	\$ 3,317

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

35,000
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: 49c; revenue for Prop R committed purposes \$8.1M Use for Prop R defined commitments
 Prop A: no tax increase (reduce debt fund 4c ; increase capital fund 4c); expires in 10 yrs \$.7M Use for roofs and HVAC
 Prop S: no tax increase (reduce operating levy 12c; increase capital fund 12c) \$35M bond Use for safety building improvements
 Prop E: 31c; \$6.9M revenue for competitive salaries and benefits; \$.3M for safety \$7.2M Use for competitive salaries
 Prop A: no tax increase - reduce debt fund 2.4c; increase Prop A by 2.4c, from 2.99c to 5.39c \$1.4M 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.

Note 5: 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.

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

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.

Mehville School District Proposed HVAC Replacement Timeline and Funding

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

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

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

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

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

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

Mehlville School District Revenue Budget Adjustment FY26

	Adopted <u>Budget</u>	Nov/Feb <u>Adjust</u>	May <u>Adjust</u>	Adjusted <u>Budget</u>	Ref #
Revenues					
Current Taxes	\$ 101,642	\$ 2,123		\$ 103,765	
Delinquent Taxes	1,560	-		1,560	
Prop C Sales Tax	14,584	(17)		14,567	
Fin Inst Taxes	100	(20)		80	
M & M Surtax	2,000	50		2,050	
Earnings on Invest.	2,300	370	110	2,780	
Food Service-Program	2,815	(75)	(40)	2,700	
Food Service-Non-Pro	500	(75)	(10)	415	
Student Activities	1,800	-		1,800	
Community Service	665	120	115	900	
VICC	550	78	144	772	Per student increase to \$9,500; but FY27 will be \$8,350
Other	250	83		333	
Total Local	128,766	2,637	319	\$ 131,722	
Fines etc	161	(69)		92	
State Assessed Util	1,850	(100)		1,750	
Total County	2,011	(169)	-	1,842	
Basic Formula	20,470	559	(2,619)	18,410	
Transportation	3,675	8		3,683	
Early Childhood	5,725	1,435		7,160	
Classroom Trust	5,045	122		5,167	
Educational Screen	325	-		325	
Career Education	27	2		29	
Food Service	20	5		25	
Enhancement Grant	-	-		-	
Other	60	3	(23)	40	Actual public placement fund
Total State	35,347	2,134	(2,642)	34,839	
Medicaid	225	35	(85)	175	
Vocational Edu (Perkins)	160	9		169	
Early Childhood	80	(2)		78	
School Lunch	1,690	55	(25)	1,720	
School Breakfast	426	(46)		380	
Title I	1,343	(49)		1,294	
Title III & IV	349	100		449	
Title II	304	150		454	
Other	-	120		120	
Total Federal	4,577	372	(110)	4,839	
Sale of Property	23	-		23	
Bond Proceeds	-	-		-	
Contracted Educational	375	115	(159)	331	
Trans From Others	1,750	400	(45)	2,105	
Total Misc	2,148	515	(204)	2,459	
TOTAL ALL	\$ 172,849	\$ 5,489	\$ (2,637)	\$ 175,701	
		3.2%	-1.5%		

Summary of Key Adjustments	
172,849	Adopted Budget
2,136	Taxes
1,433	Early Childhood
(1,938)	Formula/Classroom Trust
355	Transportation - SSD/Transition Students
480	Earnings on investments
312	Grants / Federal Programs
222	VICC
(148)	Net, other
175,701	Total Adjusted Budget
1.6%	above (below) adopted budget

Mehlville School District Expense Budget Adjustments FY26

Expenses	Adopted Budget	Nov/Feb Adjust	May Adjust	Adjusted Budget	Ref #
Certified Salaries	\$ 69,489	\$ (939)	\$ (70)	\$ 68,480	
Non-Certified Salaries	24,125	(50)	(25)	24,050	
Total Salaries	93,614	(989)	(95)	92,530	
Teacher Retirement	11,100	(215)	(5)	10,880	
Non-Teacher Retirement	1,900	(25)		1,875	
Social Security	1,625	-	(3)	1,622	
Medicare	1,325	(25)		1,300	
Medical-Dental Etc	14,375	(725)	(25)	13,625	
Work Comp/Unemploy	925	(304)		621	
Total Benefits	31,250	(1,294)	(33)	29,923	
Tuition	451	277	149	877	
Professional Services	1,182	282	(58)	1,406	\$-50K CHADS, \$21K IT
Audit	30	(5)		25	
Technical Services	824	127	(3)	948	
Legal Services	45	(20)	10	35	
Property Services	2,647	202	11	2,860	
Contracted Trans	710	250	(110)	850	
Professional Meetings	920	220	(10)	1,130	
Property Insurance	1,140	(37)		1,103	
Liability Insurance	922	(31)		891	
Fidelity	-	-		-	
Other Purch Services	1,047	54	33	1,134	
Total Purchased Services	9,918	1,319	22	11,259	
General Supplies	2,974	(65)	(118)	2,791	
One - to - One	678	1,040		1,718	\$572K Beat the tariff purchase instead of FY26
Regular Textbooks	1,810	(120)	-	1,690	
Library Books	110	9	3	122	
Periodicals	48	(9)		39	
Food Supplies	2,350	(60)		2,290	
Energy	2,843	(507)	77	2,413	\$400K Ameren rebates, \$90K lower gas cost
Other	3,247	(73)	79	3,253	
Total Supplies	14,060	215	41	14,316	
Building	30,000	-	(7,500)	22,500	Contractor timing differences for billing
Site Improvement	-	-		-	
Equip- General	1,210	56	37	1,303	
Equip- Instructional	31	75	7	113	
Vehicles	144	-		144	
School Buses	700	-		700	
Total Capital	32,085	131	(7,456)	24,760	
Principal	2,175	-		2,175	
Interest	893	-		893	
Other Debt Service	10	(7)		3	
Total Debt Service	3,078	(7)	-	3,071	
TOTAL ALL	\$ 184,005	\$ (625)	\$ (7,521)	\$ 175,859	
		-0.3%	-4.1%		
<u>Summary</u>					
Revenue adjustments	5,489	(2,637)		2,852	
Expense adjustments	(625)	(7,521)		(8,146)	
Net gain(loss)	6,114	4,884		10,998	

Summary of Key Adjustments	
184,005	Adopted Budget
(1,357)	Salary & benefits adjustment
(750)	Health insurance
(372)	Property/Liab/WC Insurance
335	Grants / Federal Programs offset by revenue
566	Contracted Trans/Tuition
(430)	Electric/gasoline
1,040	One-to-One FY27 buy in FY26
(7,325)	Capital
147	Net, other
175,859	Total Adjusted Budget
-4.4%	above (below) adopted budget

MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

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

** Reassessment year

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

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

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

**Mehlville School District
Capital Budget**

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

Summer 2024 Work (Budgeted FY25)

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

<u>Non-Projects:</u>	<u>Budget</u>	<u>Actual</u>				
General Equip #6541	71,500	74,221				
Food Service Equip #6541	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	839,644	839,643				
Total Non-project expense	2,571,155	2,573,020	-	-	-	2,573,020
Total Project + Non-project	32,180,482	7,954,578	10,049,040	1,557,516	809,244	32,182,347
Ending Balance @6/30/2025	\$ 5,897,394	\$ 5,212,097	\$ 1,793,531	\$ 360,666	\$ 18,019,673	\$ 31,283,361

**Mehllville School District
Capital Budget**

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

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

**Mehlville School District
Capital Budget**

Capital Budget FY23

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

Summer 2022 Work (Budget FY23)

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

Non-Projects:

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

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

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

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

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

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

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

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

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

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

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

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

**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
Note 1: 2022 revenue includes a \$1.3M transfer from the General Fund for a \$792K net gain instead of \$508K net loss.						
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
Note 2: 2023 revenue includes a \$1.3M transfer from the General Fund for a \$479K net gain instead of \$821K net loss.						
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
Note 3: 2024 revenue includes a \$1.3M transfer from the General Fund for a \$1,366K net gain instead of \$66K net gain.						
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
Note 4: 2025 revenue does not have any transfer from the General Fund, unlike the past 3 years.						

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

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

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

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance APR 30	\$ 56,344,452	\$ 4,741,203	\$ 34,458,366	\$ 3,237,629	\$ 98,781,650
Revenue	9,903,209	800,888	1,269,938	173,103	12,147,138
Expenditures	22,896,957	798,161	2,695,330	-	26,390,448
Transfers	-	-	-	-	-
Net Fund Bal MAY 31	43,350,704	4,743,930	33,032,974	3,410,732	84,538,340
Short Term Borrowing					
(2) Arbitrage Interest			1,424,725	-	1,424,725
(1) Investments	(17,406,919)	-	-	-	(17,406,919)
Escrow Deposits				-	-
Cash Balance MAY 31	\$ 25,943,785	\$ 4,743,930	\$ 34,457,699	\$ 3,410,732	\$ 68,556,146

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance APR 30	\$ 42,347,770	\$ 13,996,683	\$ 2,907,076	\$ 1,611,889	\$ 222,238
Revenue	3,975,381	5,927,828	554,682	152,588	93,618
Expenditures	4,038,480	18,858,477	580,093	180,342	37,726
Transfers					
Fund Balance MAY 31	42,284,671	1,066,034	2,881,665	1,584,135	278,130
Investments	(17,406,919)				
Cash Balance MAY 31	\$ 24,877,752	\$ 1,066,034	\$ 2,881,665	\$ 1,584,135	\$ 278,130

	Restricted Debt		FY2026 Full Year		
	COP #450	Debt #300	Budget	Adj Budget	
Fund Balance APR 30	\$ -	\$ 3,237,629	Revenue \$ 172,849	\$ 175,701	
Revenue	-	173,103	Expense (184,005)	(175,859)	
Expenditures	-	-	Fund Inc(Dec) \$ (11,156)	\$ (158)	
Transfers					
Fund Balance MAY 31	-	3,410,732	Operating \$ -	\$ (657)	
Investments			Non-operating (11,156)	499	
Escrow Deposits			Total \$ (11,156)	\$ (158)	
Other Deposits					
Cash Balance MAY 31	\$ -	\$ 3,410,732			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Forecast</u>
			6/30/2025 \$ 82,052	\$ 82,052	
			Cash Inc(Dec) (11,156)	(158)	
			6/30/2026 \$ 70,896	\$ 81,894	

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	50,134	65,223	61,427	56,344	-	
Revenue	5,162	4,107	3,979	4,240	4,193	23,966	39,670	26,263	6,436	5,955	9,903	-	133,874
Expense	(4,856)	(12,222)	(10,633)	(11,497)	(10,090)	(13,142)	(14,100)	(11,173)	(10,232)	(11,038)	(22,897)	-	(131,881)
Difference	306	(8,115)	(6,654)	(7,257)	(5,897)	10,823	25,570	15,089	(3,795)	(5,083)	(12,994)	-	1,994
Transfer	-	-	-	-	-	-	(1,750)	-	-	-	-	-	
End Bal	43,413	35,299	28,645	21,387	15,491	26,314	50,134	65,223	61,427	56,344	43,351	-	
Annual Exp	141,217	141,217	141,217	141,217	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%	46.2%	43.5%	39.9%	30.7%	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	2,940	2,780	2,923	2,907	-	
Revenue	36	265	501	700	598	459	797	518	503	542	555	-	5,475
Expense	(72)	(204)	(401)	(789)	(391)	(709)	(455)	(679)	(360)	(529)	(580)	-	(5,168)
Difference	(36)	61	101	(89)	207	(249)	342	(160)	143	13	(25)	-	307
Transfer	(46)	(293)	(10)	-	-	(25)	-	-	-	(29)	-	-	
End Bal	2,897	2,664	2,754	2,665	2,873	2,598	2,940	2,780	2,923	2,907	2,882	-	

Activity #600/Athletic #700

Beg Bal	1,665	1,665	1,628	1,727	1,879	1,878	1,832	1,807	1,816	1,858	1,834	-	
Revenue	80	86	194	292	141	90	92	104	196	228	246	-	1,748
Expense	(80)	(122)	(95)	(141)	(142)	(135)	(117)	(95)	(154)	(251)	(218)	-	(1,550)
Difference	(1)	(36)	99	152	(1)	(46)	(25)	9	42	(24)	28	-	197
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,665	1,628	1,727	1,879	1,878	1,832	1,807	1,816	1,858	1,834	1,862	-	

Capital #410

Beg Bal	31,283	26,464	22,267	19,483	19,024	18,264	21,860	31,758	36,624	35,664	34,458	-	
Revenue	274	220	174	225	257	4,817	8,663	5,206	338	352	1,270	-	21,796
Expense	(5,139)	(4,710)	(2,968)	(684)	(1,017)	(1,246)	(515)	(340)	(1,299)	(1,586)	(2,695)	-	(22,200)
Difference	(4,865)	(4,491)	(2,794)	(460)	(760)	3,571	8,148	4,866	(960)	(1,235)	(1,425)	-	(404)
Transfer	46	293	10	-	-	25	1,750	-	-	29	-	-	
End Bal	26,464	22,267	19,483	19,024	18,264	21,860	31,758	36,624	35,664	34,458	33,033	-	

Non-Debt sub-total

Beg Bal	79,034	74,439	61,858	52,609	44,955	38,505	52,605	86,639	106,443	101,872	95,544	-	
Revenue	5,552	4,678	4,849	5,457	5,189	29,332	49,221	32,091	7,473	7,076	11,974	-	162,893
Expense	(10,147)	(17,259)	(14,097)	(13,111)	(11,640)	(15,232)	(15,187)	(12,287)	(12,044)	(13,404)	(26,390)	-	(160,799)
Difference	(4,595)	(12,581)	(9,248)	(7,654)	(6,450)	14,100	34,034	19,804	(4,571)	(6,328)	(14,416)	-	2,094
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	74,439	61,858	52,609	44,955	38,505	52,605	86,639	106,443	101,872	95,544	81,128	-	

COP #450/G.O. #300

Beg Bal	3,018	3,058	2,626	2,634	2,643	2,665	3,491	4,325	3,178	3,206	3,238	-	
Revenue	40	17	8	9	22	826	1,460	855	28	31	173	-	3,468
Expense	-	(449)	-	-	-	-	(625)	(2,002)	-	-	-	-	(3,076)
Difference	40	(432)	8	9	22	826	835	(1,147)	28	31	173	-	393
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	3,058	2,626	2,634	2,643	2,665	3,491	4,325	3,178	3,206	3,238	3,411	-	

Grand Total

Beg Bal	82,052	77,497	64,484	55,244	47,598	41,170	56,095	90,964	109,621	105,078	98,782	-	
Revenue	5,592	4,695	4,856	5,466	5,211	30,158	50,681	32,946	7,501	7,108	12,147	-	166,361
Expense	(10,147)	(17,707)	(14,097)	(13,111)	(11,640)	(15,232)	(15,812)	(14,289)	(12,044)	(13,404)	(26,390)	-	(163,875)
Difference	(4,555)	(13,012)	(9,241)	(7,645)	(6,429)	14,925	34,869	18,657	(4,543)	(6,296)	(14,243)	-	2,486
End Bal	77,497	64,484	55,244	47,598	41,170	56,095	90,964	109,621	105,078	98,782	84,538	-	

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	

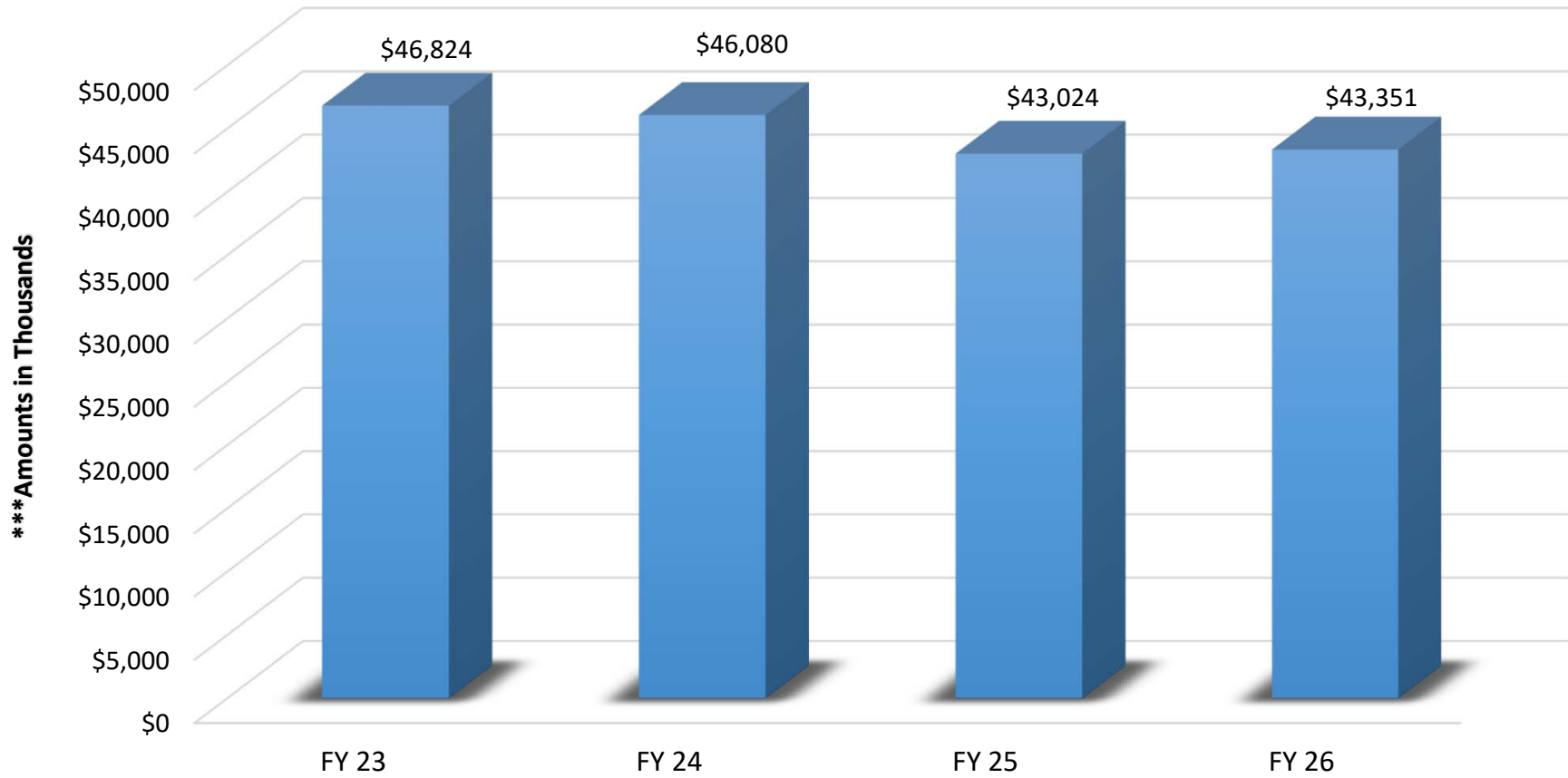
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Beg Bal	2,902	2,936	2,953	2,967	1,842	1,870	3,441	3,782	4,629	2,661	2,760	3,000	
Revenue	34	16	14	8	28	1,570	341	847	28	99	240	18	3,245
Expense	-	-	-	(1,133)	-	-	-	-	(1,996)	-	-	-	(3,129)
Difference	34	16	14	(1,125)	28	1,570	341	847	(1,968)	99	240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



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

Mehlville School District
Budget Review of FY26 Revenues
May 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	\$ 103,765	\$ 102,723	99%	\$ 100,958	\$ 100,721	100%
Delinquent Taxes	1,560	1,560	1,375	88%	1,718	1,637	95%
Prop C Sales Tax	14,584	14,567	13,352	92%	14,451	13,732	95%
Fin Inst Taxes	100	80	77	96%	80	-	0%
M & M Surtax	2,000	2,050	2,185	107%	2,026	2,022	100%
Earnings on Invest.	2,300	2,780	2,490	90%	3,344	3,094	93%
Food Service-Program	2,815	2,700	2,670	99%	2,617	2,582	99%
Food Service-Non-Pro	500	415	413	100%	444	441	99%
Student Activities	1,800	1,800	1,854	103%	1,785	1,665	93%
Community Service	665	900	892	99%	656	629	96%
VICC	550	772	188	24%	889	248	28%
Other	250	333	268	80%	269	240	89%
Total Local	128,766	131,722	\$ 128,487	98%	\$ 129,237	\$ 127,011	98%
Fines etc	161	92	\$ 92	100%	\$ 161	\$ 161	100%
State Assessed Util	1,850	1,750	-	0%	1,705	1,701	100%
Total County	2,011	1,842	\$ 92	5%	\$ 1,866	\$ 1,862	100%
Basic Formula	20,470	18,410	\$ 17,474	95%	\$ 15,340	\$ 13,825	90%
Transportation	3,675	3,683	3,379	92%	3,586	3,286	92%
Early Childhood	5,725	7,160	5,829	81%	4,588	3,755	82%
Classroom Trust	5,045	5,167	4,181	81%	5,392	4,902	91%
Educational Screen (PAT)	325	325	173	53%	327	196	60%
Career Education	27	29	29	100%	30	30	100%
Food Service	20	25	32	128%	26	25	96%
Enhancement Grant	-	-	-	0%	-	-	0%
Other	60	40	40	100%	92	88	96%
Total State	35,347	34,839	\$ 31,137	89%	\$ 29,381	\$ 26,107	89%
Medicaid	225	175	176	101%	262	262	100%
Vocational Edu (Perkins)	160	169	89	53%	156	123	79%
Early Childhood	80	78	74	95%	77	77	100%
School Lunch	1,690	1,720	1,512	88%	1,607	1,399	87%
School Breakfast	426	380	391	103%	374	374	100%
Title I	1,343	1,294	937	72%	1,320	873	66%
Title III & IV	349	449	350	78%	291	269	92%
Title II	304	454	307	68%	251	187	75%
Other	-	120	116	97%	650	421	65%
Total Federal	4,577	4,839	\$ 3,952	82%	\$ 4,988	\$ 3,985	80%
Sale of Property	23	23	\$ 21	91%	\$ 30	\$ 30	100%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	375	331	413	125%	334	335	100%
Trans From Others	1,750	2,105	2,259	107%	1,794	1,654	92%
Total Misc	2,148	2,459	\$ 2,693	110%	\$ 2,158	\$ 2,019	94%
GRAND TOTAL	\$ 172,849	\$ 175,701	\$ 166,361	95%	\$ 167,630	\$ 160,984	96%

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

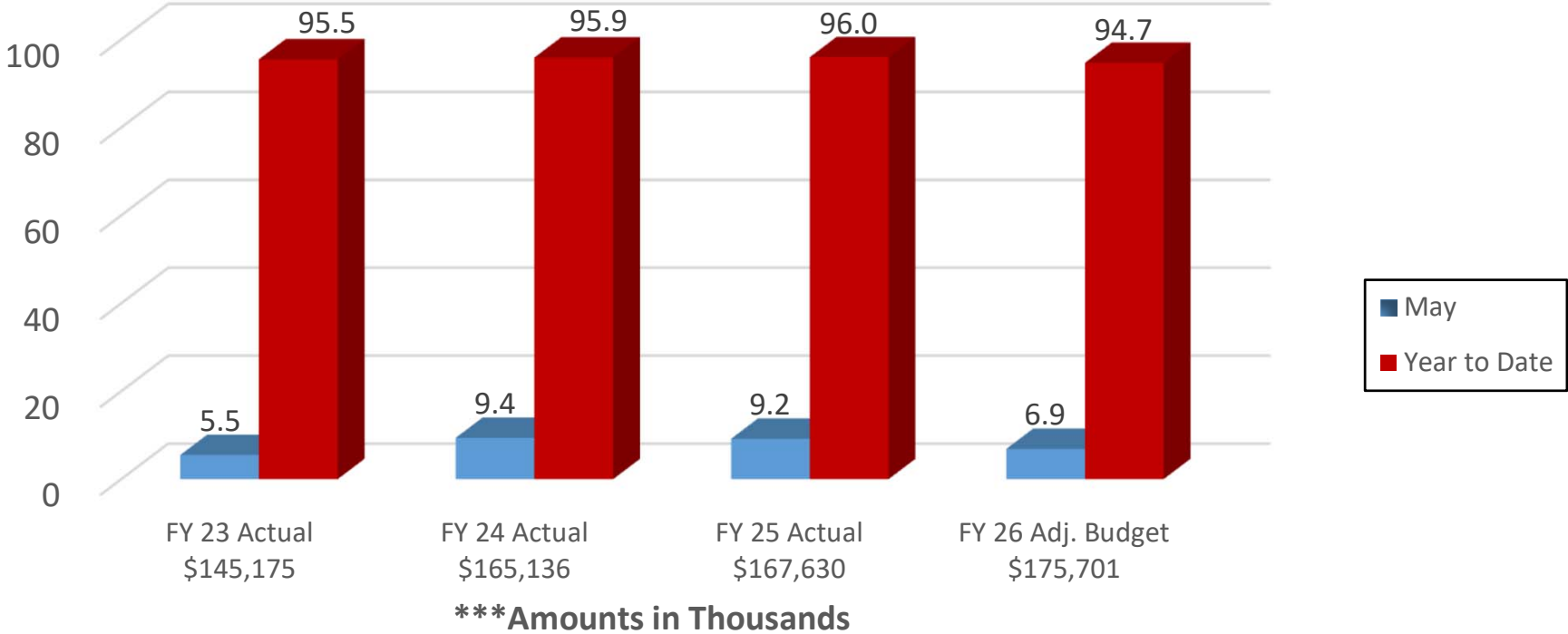
<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.1%	5.1%	9.2%	9.2%	6.4%	6.4%	2.8%	2.8%
August	1.7%	3.3%	0.0%	0.0%	5.8%	10.9%	0.6%	9.8%	10.1%	16.6%	2.4%	5.2%
Sept	1.9%	5.2%	5.7%	5.7%	5.8%	16.7%	10.9%	20.7%	8.6%	25.2%	3.4%	8.5%
Oct	1.9%	7.1%	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%	8.8%	8.8%	2.4%	2.4%	10.2%	10.2%	3.2%	3.2%
August	1.8%	3.4%	5.0%	5.0%	5.8%	14.6%	1.8%	4.2%	5.9%	16.1%	2.7%	5.9%
Sept	1.6%	5.0%	0.0%	5.0%	6.6%	21.3%	3.5%	7.7%	10.7%	26.8%	2.8%	8.6%
Oct	1.8%	6.8%	0.0%	5.0%	7.0%	28.2%	6.8%	14.5%	13.6%	40.4%	3.1%	11.7%
Nov	1.8%	8.7%	0.0%	5.0%	6.6%	34.8%	8.6%	23.1%	3.0%	43.4%	3.0%	14.7%
Dec	20.5%	29.1%	0.0%	5.0%	6.6%	41.4%	18.8%	41.9%	0.5%	43.9%	17.2%	31.9%
Jan	35.9%	65.1%	0.0%	5.0%	7.4%	48.8%	3.7%	45.5%	23.2%	67.1%	28.8%	60.7%
Feb	22.1%	87.2%	0.0%	5.0%	9.5%	58.3%	7.5%	53.0%	7.5%	74.6%	18.8%	79.5%
March	2.2%	89.3%	0.0%	5.0%	11.3%	69.6%	7.3%	60.3%	14.4%	89.0%	4.3%	83.7%
April	2.3%	91.6%	0.0%	5.0%	9.9%	79.4%	8.2%	68.5%	10.3%	99.3%	4.0%	87.8%
May	5.9%	97.5%	0.0%	5.0%	9.9%	89.4%	13.1%	81.7%	10.2%	109.5%	6.9%	94.7%
June												

PERCENT OF REVENUES RECEIVED MAY



Mehlville School District
Budget Review of FY26 Expenses
May 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	\$ 68,480	\$ 64,945	95%	\$ 67,174	\$ 64,576	96%
Non-Certified Salaries	24,125	24,050	21,986	91%	22,934	21,405	93%
Total Salaries	93,614	92,530	86,931	94%	90,108	85,981	95%
Teacher Retirement	11,100	10,880	10,351	95%	10,620	10,482	99%
Non-Teacher Retirement	1,900	1,875	1,731	92%	1,781	1,678	94%
Social Security	1,625	1,622	1,484	91%	1,540	1,443	94%
Medicare	1,325	1,300	1,222	94%	1,269	1,233	97%
Medical-Dental Etc	14,375	13,625	13,035	96%	12,755	12,541	98%
Work Comp/Unemploy	925	621	622	100%	805	806	100%
Total Benefits	31,250	29,923	28,445	95%	28,770	28,183	98%
Tuition	451	877	822	94%	425	423	100%
Professional Services	1,182	1,406	1,329	95%	1,231	1,162	94%
Audit	30	25	25	100%	21	21	100%
Technical Services	824	948	897	95%	734	742	101%
Legal Services	45	35	31	89%	34	32	94%
Property Services	2,647	2,860	2,443	85%	2,393	2,183	91%
Contracted Trans	710	850	660	78%	929	802	86%
Professional Meetings	920	1,130	602	53%	1,283	1,147	89%
Property Insurance	1,140	1,103	1,102	100%	966	966	100%
Liability Insurance	922	891	891	100%	782	782	100%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,047	1,134	1,199	106%	1,054	983	93%
Total Purchased Services	9,918	11,259	10,001	89%	9,852	9,243	94%
General Supplies	2,974	2,791	2,520	90%	2,890	2,665	92%
One - to - One	678	1,718	1,718	100%	1,624	1,624	100%
Regular Textbooks	1,810	1,690	1,680	99%	1,553	1,479	95%
Library Books	110	122	115	94%	97	90	93%
Periodicals	48	39	38	97%	47	47	100%
Food Supplies	2,350	2,290	1,980	86%	2,158	2,036	94%
Energy	2,843	2,413	2,208	92%	2,100	1,970	94%
Other	3,247	3,253	2,963	91%	3,053	2,726	89%
Total Supplies	14,060	14,316	13,222	92%	13,522	12,637	93%
Building	30,000	22,500	18,881	84%	29,014	24,942	86%
Site Improvement	-	-	796	0%	421	421	100%
Equip- General	1,210	1,303	1,584	122%	1,505	1,502	100%
Equip- Instructional	31	113	97	86%	58	47	81%
Vehicles	144	144	142	99%	344	344	100%
School Buses	700	700	700	100%	840	840	100%
Total Capital	32,085	24,760	22,200	90%	32,182	28,096	87%
Principal	2,175	2,175	2,175	100%	2,150	2,150	100%
Interest	893	893	897	100%	970	969	100%
Other Debt Service	10	3	4	133%	10	10	100%
Total Debt Service	3,078	3,071	3,076	100%	3,130	3,129	100%
TOTAL ALL	\$ 184,005	\$ 175,859	\$ 163,875	93%	\$ 177,564	\$ 167,269	94%

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

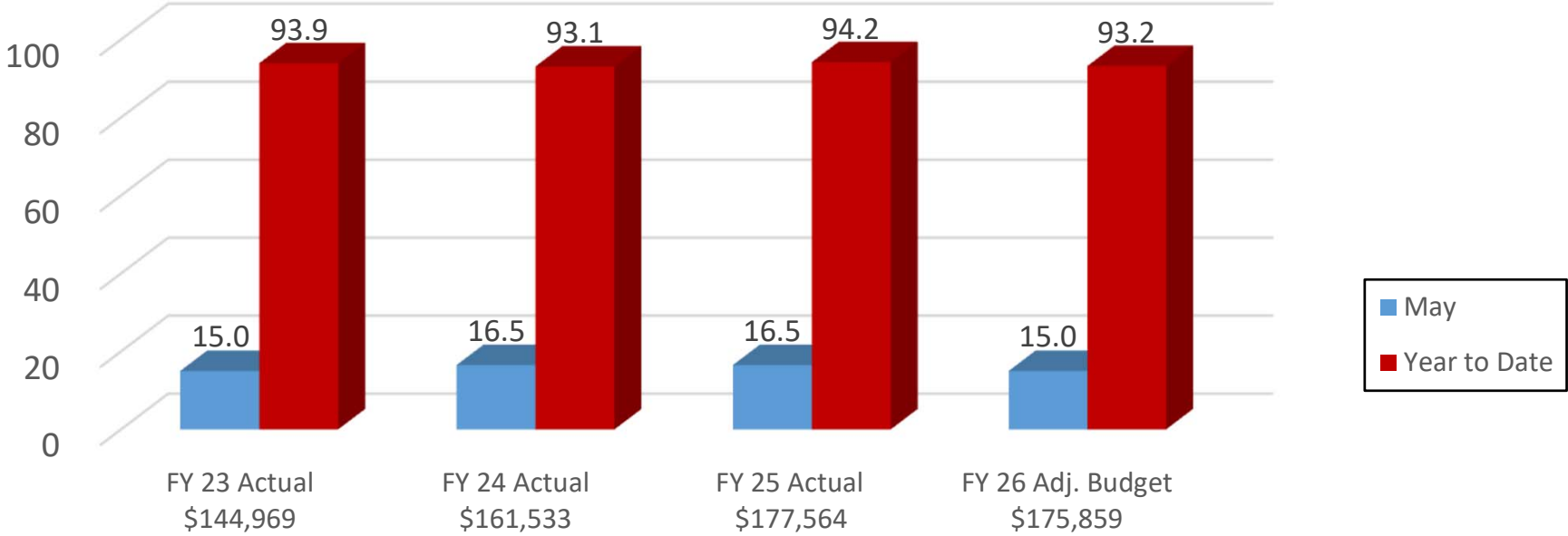
2022-23	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	9.3%	9.3%	2.1%	2.1%	14.3%	14.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.3%	3.9%	5.3%	8.7%	18.0%	12.0%	14.2%	4.5%	18.8%	21.0%	21.0%	5.5%	9.3%
Sept	11.6%	17.9%	9.0%	14.3%	4.2%	22.1%	7.9%	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%	8.8%	8.8%	9.9%	9.9%	20.8%	20.8%	0.0%	0.0%	5.8%	5.8%
August	8.2%	10.4%	6.1%	7.9%	8.1%	16.9%	15.8%	25.7%	19.0%	39.8%	14.6%	14.6%	10.1%	15.8%
Sept	6.8%	17.1%	8.0%	15.9%	4.9%	21.8%	6.5%	32.2%	12.0%	51.8%	0.0%	14.6%	7.4%	23.3%
Oct	9.0%	26.1%	8.0%	23.8%	12.1%	34.0%	9.6%	41.8%	2.8%	54.5%	0.0%	14.6%	8.0%	31.3%
Nov	7.6%	33.8%	7.9%	31.7%	4.6%	38.5%	4.8%	46.6%	4.1%	58.6%	0.0%	14.6%	6.6%	37.9%
Dec	7.7%	41.5%	10.1%	41.8%	22.2%	60.7%	9.3%	55.9%	5.0%	63.7%	0.0%	14.6%	8.7%	46.6%
Jan	11.7%	53.1%	10.0%	51.8%	4.4%	65.2%	2.7%	58.7%	2.1%	65.8%	20.3%	34.9%	9.0%	55.6%
Feb	7.6%	60.7%	8.1%	59.9%	3.5%	68.6%	14.6%	73.3%	1.4%	67.1%	65.2%	100.2%	8.1%	63.7%
March	7.6%	68.3%	8.1%	68.0%	6.5%	75.1%	4.2%	77.5%	5.2%	72.4%	0.0%	100.2%	6.8%	70.6%
April	7.8%	76.1%	8.2%	76.2%	9.1%	84.2%	8.1%	85.5%	6.4%	78.8%	0.0%	100.1%	7.6%	78.2%
May	17.9%	94.0%	18.9%	95.1%	4.6%	88.8%	6.8%	92.4%	10.9%	89.7%	0.0%	100.1%	15.0%	93.2%
June														

PERCENT OF EXPENSES INCURRED MAY



***Amounts in Thousands