



MEHLVILLE SCHOOL DISTRICT
EDUCATIONAL PLAN AND FINAL BUDGET
2026-2027

JUNE 30, 2026

TABLE OF CONTENTS

TABLE OF CONTENTS	i-iii
BOARD OF EDUCATION AND CENTRAL OFFICE ADMINISTRATORS	iv
BOARD APPROVED SCHOOL CALENDAR 2026-2027	v
SECTION 1 BUDGET MESSAGE	
Budget Letter	
Budget Message FY 2026-2027 – Key Budget Components & Assumptions	1-10
SECTION 2 CASH FLOW SUMMARY	
Budget Overview FY 2026-2027	1
Cash Flow Summary – Full Year Budget FY 2026-2027	2
Cash Flow Summary – Forecast FY 2025-2026	3
Cash Flow Summary – Full Year Adopted Budget FY 2025-2026	4
Finance Dashboard	5
SECTION 3 REVENUES	
Budget by Source/Object FY 2026-2027, Revenue by Source	1
Budget – Revenues FY 2026-2027	2
FY 2026-2027 Key Revenue Items Chart	3
FY 2026-2027 Revenue by Source Chart	4
FY 2026-2027 Local Revenue Chart	5
FY 2026-2027 State Revenue Chart	6
Current Taxes – Assessed Value History	7
Local Taxes – FY 2026-2027 Budget (Tax Year 2026)	8
Formula Revenue Budget FY 2026-2027	9
Prop C Sales Tax – Budget FY 2026-2027	10

TABLE OF CONTENTS – Continued

SECTION 4 EXPENSES

Budget by Source/Object FY 2026-2027, Expenditure by Source	1
Budget – Expenses FY 2026-2027	2
FY 2026-2027 Expense by Object Chart	3
FY 2026-2027 Salaries & Benefits Chart	4
Summary – FY 2025-2026 Forecast & FY 2026-2027 Budget	
Certified Teacher Salaries – FY 2026-2027 Budget	5
Admin Salaries – FY 2026-2027 Budget	
Classified Hourly Salaries – FY 2026-2027 Budget	
Health Insurance – FY 2026-2027 Budget	6

SECTION 5 CAPITAL

Capital Budget	1-5
Capital Projects Plan FY 2025-2026 – FY 2027-2028	6

SECTION 6 DEBT

Debt Expense Summary	1-2
Summary of Principal and Interest Payments for ASBR FY 2026-2027	3
Debt Payment Schedule – Debt Service Fund #300 (Wells Fargo)	4
Detail G.O. Bond Pay Schedule	5

SECTION 7 FORECAST

Forecast Summary FY 2026-2027	1
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TABLE OF CONTENTS – Continued

SECTION 8 REPLACEMENT SCHEDULES

Bus Fleet – Replacement Schedule FY 2026-2027	1
Non-Bus Fleet Vehicle Replacement Schedules Budget FY 2026-2027	2
FY 2026-2027 Budget – Facilities Non-Bus Fleet @ December 2025	3
FY 2026-2027 Budget – Other Non-Bus Fleet @ December 2025	4
FY 2026-2027 – 20 Year Replacement Plan Facilities Roofing	5
FY2026-2027 – 20 Year Replacement Plan Facilities HVAC	6
FY 2026-2027 – IT Equipment Replacement Target	7
FY 2026-2027 Budget – Food Service Equipment Replacement Plan	8

SECTION 9 HISTORICAL DATA

History of Fund Balances	1
Revenue History	2-3
Expense History	4-5
Strategic Plan Finance Benchmarks	6-7
HVAC Replacement Timeline and Funding	8

SECTION 10 SALARY SCHEDULES

2026-2027 Salary Schedule – Certified	1
Classified Hourly Schedule (CLSH) & Parent as Teachers (PAT)	
Substitute Teacher 2026-2027	2
Community Education (COED)	3
Facilities Department Schedules (FACL)	4
Office Personnel Schedules (SCTL)	5
Food Service Department Schedule (SFNS)	6
Technology Department Schedules (ITS)	7
Transportation Schedule (TRAN)	8

SECTION 11 GENERAL LEDGER REVENUE & EXPENSE

All Revenue Accounts FY 2026-2027	1-2
All Expenditure Accounts FY 2026-2027	3-5

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Dr. Jason Landherr _____ Assistant Superintendent of Secondary Schools

Dr. Shannon Pike _____ Assistant Superintendent – Human Resources

Mrs. Jessica Pupillo _____ Chief Communications Officer

Dr. Tiffany Schwaegel _____ Assistant Superintendent – Student Service

Dr. Brian Smith _____ Assistant Superintendent of Academics

2026-2027



Academic Calendar

July 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2027						
S	M	T	W	T	F	S
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10	11	12	13	14	15	16
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24	25	26	27	28	29	30
31						

August 2026						
S	M	T	W	T	F	S
						1
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30	31					

February 2027						
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21	22	23	24	25	26	27
28						

September 2026						
S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

March 2027						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

October 2026						
S	M	T	W	T	F	S
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4	5	6	7	8	9	10
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18	19	20	21	22	23	24
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April 2027						
S	M	T	W	T	F	S
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November 2026						
S	M	T	W	T	F	S
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29	30					

May 2027						
S	M	T	W	T	F	S
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23	24	25	26	27	28	29
30	31					

December 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June 2027						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Key Dates:

Fall Semester:

July 3: District Closed - Independence Day
August 18-20: Professional Development
August 21: Teacher Workday
August 24: First Day of School
September 7: District Closed - Labor Day
October 12: No School - Professional Development
October 16: End of First Quarter
October 26: Elementary School Conferences
October 27: Middle School Conferences
October 28: High School Conferences
October 30: Early Release / Conferences in afternoon
November 2: District Closed
November 3: No School - Professional Development
November 25-27: District Closed - Thanksgiving Break
December 22: End of Second Quarter / First Semester
 Early Release, 1/2 Teacher Workday in afternoon
December 23-31: District Closed - Winter Break

Spring Semester:

January 1: District Closed - Winter Break
January 4: No School - Teacher Workday
January 5: First day of second semester
January 18: District Closed - Martin Luther King Jr. Day
February 15: District Closed - Presidents Day
March 9: District Closed
March 12: End of Third Quarter
March 15-19: District Closed - Spring Break
March 29: District Closed
April 6: No School - Professional Development
May 17: No School - Teacher Workday / Professional Development
May 27: End of Fourth Quarter / Second Semester / Last Day of School
 Early Release, 1/2 Teacher Workday
May 28: Inclement weather makeup day if needed
May 31: District Closed - Memorial Day
June 1-7: Inclement weather makeup days if needed
June 18: District Closed - Juneteenth

Calendar Key

First and Last Day of School	No School - District Closed
Early Release Day	No Students - Teacher Workday
Professional Development	Inclement Weather Makeup Day

BUDGET MESSAGE



June 25, 2026

Board of Education
Mehlville School District

Dear Members of the Board of Education,

Submitted for your approval is the annual budget for the 2026-27 school year.

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

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

Respectfully submitted,

Marshall Crutcher
Chief Financial Officer

BUDGET MESSAGE FY27 - 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. **Financial transparency - Finance dashboard** (see Cash Flow page 5). The district serves the community and strives to be **financially transparent** by providing this schedule of DESE data for all 22 county school districts in 7 key categories. Mehlville **rank 20th in tax rate, 19th in operating expense per student** (daily operations), **5th in capital expense per student** (capital investment **without** interest expense), and **last in debt per student** (capital investment **with** interest expense). **This supports the finance strategic plan for transparency.**
2. **Operating funds FY27 net gain is \$.8M**, which offsets FY26 \$.7M net loss, and the **cash reserve is 29.7%** (see Cash Flow page 1, note #2). The goal is to manage operating fund gains to achieve a **June cash reserve near 30%**. Healthy cash reserves a) avoid the need for short-term borrowing when cash is the lowest in **November**, and b) enables flexibility to avoid immediate budget cuts when government funding suddenly changes or unexpected emergencies arise, such as covid. **This supports the finance strategic plan for operating gains and cash reserves.**
3. **Competitive salaries and benefits.** The objective of Prop E and the strategic plan is to maintain competitive salaries and benefits and to provide sufficient staffing (see Expense section pages 5 and 6).
 - a) Overall salary increased 3.2% which encompasses returning staff raises, replacing retired staff, adding 2 social workers, and overlapping staff for transition training.
 - b) Certified teacher raises are 3.9% for returning staff. This raise keeps the district very competitive with the 4 other benchmark districts.
 - c) Hourly non-certified staff raises are 3.7% for returning staff.
 - d) Admin staff raises are 3.0% for returning staff.
 - e) Health insurance rates increase 15% for the district and zero for the employee portion.
4. **Health Insurance Self-Insurance Fund.** The insurance plans are on a calendar basis. The December 2025 ending fund balance is \$12.0M compared to \$1.5M at December 2013. The range for recommended fund balance is \$7.5M - \$12M. Since the fund is at the upper range, district rates increased only 4.0% (employee rates did not change) for 2026 while claims are estimated to increase 11.4%, resulting in a projected net loss of \$1.2M for the calendar year.
5. **Revenue for local tax** is the district's **largest revenue at \$104.2M** compared to the second largest revenue, which is Basic Formula/Classroom Trust at over \$21M. Key points:
 - a) **1 cent** of tax levy generates about **\$281K revenue**.
 - b) The estimated **property tax freeze** is estimated to be **\$889K** for FY27, meaning the district loses this much revenue in FY27. The FY26 freeze was \$865K.
 - c) The tax collection % budget is 96.87%, historical % is 97.13%, but FY24 was 96.26%. Every .10% represents \$104K of revenue.
 - d) Tax revenue fund allocation is \$90.3M to operating, \$.3M to food service, \$10.9M to capital, and \$2.7M to debt service payments.
6. **Government funding for formula/classroom trust revenue** decreased \$2.0M due to the SAT estimate reducing from 6,900 in FY26 to 6,734 in FY27. Additionally, the state has reduced sales tax funding from \$1,465 per student to \$1,452, and transportation funding from 95% to 90% for an additional \$350K revenue reduction.

7. **Recurring capital items** are recurring, predictable, annual costs primarily for buses, non-bus vehicles, roofing, parking lot asphalt, and IT equipment (HVAC is excluded due to greater year to year cost fluctuations). **The finance strategic plan includes maintaining adequate recurring capital infrastructure annual funding (see capital section page 2).**
 - a) **The estimated annual cost** for recurring capital items is currently **about \$2.5M** (\$700K for buses, \$125K for non-bus vehicles, \$850K for roofs, \$325K for asphalt maintenance, and \$450K for IT equipment).
 - b) **Prop A provides 5.39 cents** of tax levy, or about \$1.5M, to fund about 60% of the total recurring capital cost estimate. **The finance strategic plan is to eventually increase Prop A funding to 90% of recurring capital needs to better reduce the risk of falling behind on recurring capital replacements.**
 - c) See recurring **capital replacement schedules** (budget section #8) that must be updated and followed to ensure the district does not fall behind with core capital infrastructure. These schedules help assess **compliance with the finance strategic plan.**
 - d) **HVAC is deemed more of a cyclical item** rather than a recurring item, due to large year to year fluctuations.
8. **Cyclical capital items** are not annually recurring, are not as predictable, have large cost fluctuations, and are primarily for building improvements and site improvements. Some of these items are high cost which often times require funding with general obligation bonds. **The finance strategic plan calls for periodic investment in cyclical capital items which will normally be in the form of a general obligation bond, but can be accumulated capital funds as well.** Key notes for cyclical capital items are as follows:
 - a) **Prop S** represents bond proceeds of \$37.7M received in FY21 and shows FY27 Prop S project costs that will exhaust all Prop S funds (see Capital section page 2). Since FY21, over \$1.4M of arbitrage interest has accumulated and must be paid to the IRS. Arbitrage interest represents interest income on bond proceeds that exceeded 1.22427%. This interest is recorded as a liability and the payment will not impact the income statement.
 - b) **HVAC reserves funded over \$37M of HVAC replacements** that started FY24 and concludes in summer 2026 (FY27) with about \$6M costs estimated. This HVAC replacement plan **did not incur debt** which **saves about \$12M of interest expense**. After this summer, the **oldest HVAC equipment is only 10 years old**. Since HVAC replacements are not every year and the costs have large fluctuations, **HVAC is deemed more of a cyclical capital item rather than a recurring capital item**. It is **extremely rare to be able to replace \$37M of HVAC equipment without incurring debt** and highly unlikely the district will ever be able to do that again. **Strategies for future**, large HVAC replacements should include a **general obligation bond**.
 - c) **Capital Projects Plan FY26-FY28** (see capital section page 6) **shows funding projections over \$45M** and the project cost estimates over \$40M. The capital project list is based on general themes that were received from the Facilities Steering Committee during a series of meetings in the Fall of 2025. Themes include a transportation garage, restroom renovations, security, instructional area upgrades, site improvements, and various other co-curricular activity facilities such as playground equipment and athletic facilities.

Key Assumptions & Budget Estimates

The following are **key assumptions**:

- 172 school day attendance
- Local tax: non-reassessment year, \$3.7020 blended tax rate (\$3.7016 in FY26), 2.7% CPI, .4% AV increase, \$10M new construction, 96.87% collection rate, and \$281K revenue per one cent tax levy. Property tax freeze estimate is \$889K. Tax rates are finalized in September so the budget is an estimate.
- Basic Formula: \$6,734 SAT, 1.088 dollar value modifier, 153 ADA for 2026 summer school, and 9,942 WADA/WAM based on FY25 WADA.
- Sales tax: \$1,452 reimbursement per WADA, and 9,890 WAM/WADA based on estimated FY26. Unlike the Basic Formula revenue, DESE will not allow optional years of WADA to be used.
- Investment earnings for operating funds is \$1.5M, down \$.1K from FY26 adjusted budget. It is uncertain which direction interest rates will go next year. Arbitrage limitations reduce Prop S interest to net 1.22427% with the remainder set aside as a liability to pay the federal government.
- Health insurance assumes 15.0% district rate increase for January 2027 and no coverage changes (employee's rates have zero increase).
- Gasoline/diesel use of 155,000 gallons at \$3.66 per gallon. This will have to be adjusted if rates do not have some degree of normalization.
- Electric is estimated to increase \$428K mostly due to 398K rebates received in FY26 that will not repeat. The Ameren rebate program is ending.

The following are **key estimates** for data that is unavailable until after FY27 begins. Once actual data is available then budget adjustments may occur. Examples are:

- State revenue withholding due to budget shortfalls for basic formula, sales tax, transportation
- Tax levy new construction assessed value that is finalized in September by the county
- Title I, II, and III federal allocation adjustments
- Final current year WAM/WADA which impacts next year sales tax
- Unforeseen facility emergencies (HVAC failure, leaking roofs.....)
- Gasoline price fluctuations on 155,000 gallons of fuel
- Negative medical insurance claims experience that could raise medical rates

Cash Flow Summary (see section #2)

Operating Funds:

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

FY27 operating net gain is **\$.8M** compared to \$.7M forecast net loss in FY26 (see Cash Flow section page 1, **note #2**). It explains that capital funding was reduced \$9.3M by moving the necessary amount to the General Fund **in order to have a \$.8M operating fund net gain in FY27 operating fund**. Capital funding reduction is expected to continue each year as long as capital funding needs continue to be met. Normally, about \$7M - \$8M is necessary for normal, ongoing capital needs. FY27 capital funding budget is \$15.7M. A basic assumption is that FY28 can still reduce capital funding enough to attain break-even operating gains and still maintain capital

funding necessary to meet the planned needs. After that it is much more uncertain, given the recent state funding reductions.

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

Ending cash balance for operating funds is forecast at \$42.5M for FY26 and is budgeted at \$43.3M for FY27, increasing due to the net operating gain. Obviously, **any difference in actual FY26** ending year cash compared to the forecast will **carry over to adjust FY27** budgeted cash.

Cash reserve % is 29.7% for FY27 budget and 30.2% for FY26 forecast. The previous years of cash reserve % are 31.9% in FY25, 34.0% in FY24, 37.0% in FY23, 34.3% in FY22, 35.9% in FY21, 36.2% in FY20, 30.3% in FY19, 28.8% in FY18, 26.7% in FY17, 25.0% in FY16, and 21.3% in FY15. The district has maintained healthy cash reserves in recent years. **Having sufficient cash reserves avoids the need to borrow short-term funds when cash is the lowest in November, and it enables the district greater flexibility to avoid immediate budget cuts when government funding changes suddenly.** For example, during Covid the District faced a preliminary FY21 operating budget deficit of \$6M and never paused to consider cutting education programs since FY20 reserves were 36.2%

Non-operating Funds:

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

1. Appropriated funds consist of food service (fund #500), student activity (fund #600) and athletics (fund #700). Community donations, student fees, and federal/state reimbursements comprise the revenue sources. The funds are earmarked for specific purposes and do not represent taxpayer money.
2. Restricted debt funds for general obligation bonds (fund #300) and certificates of participation (fund #450), which are known as COP's, are funded by tax levies to pay off debt.
3. The restricted capital fund #410 receives money primarily from a portion of the Classroom Trust state revenue and a portion of the VICC program. This fund is restricted to use for capital disbursements.

The FY27 non-operating loss is \$17.9M due to capital project spending of funds that were received already. Food service budget is a net loss of \$.1M due to \$.2M capital projects spending but the overall ending fund balance is budgeted to be over \$2M. Student activities and athletics activities are budgeted near break-even.

Debt Service Fund #300 represents Prop S general obligation bonds. \$37.7M bond proceeds were received in FY21 due to the 4/6/21 ballot that passed, authorizing a no tax increase bond. See section #6 for debt payment schedules. Initially, the debt service tax levy required 12 cents annually to pay the scheduled debt payments, and each year the operating fund tax rate was voluntarily reduced 12 cents to fully offset the debt service levy. Due to passing Prop E, the Missouri State Auditor tax schedules permanently reduced the operating fund tax rate by 12 cents in FY23 and this tax rate reduction is embedded within the blended tax rate regardless of the debt service tax levy going forward. FY27 debt service tax levy is reduced from 12 cents to 9.6 cents since Prop A passed in November 2025.

Part of Prop A was to reduce debt service 2.4 cents and increase the capital fund allocation 2.4 cents for a no tax increase. The remainder of Prop A was to change the existing 2.99 cent capital fund levy from temporary to permanent. Thus, the total Prop A allocation to the Capital Fund is 5.39 cents at a no tax increase. The permanent 12 cent reduction in FY23 offsets the 9.6 cent debt service levy plus the 2.4 cents that was added to the Prop A Capital Fund allocation passed in November 2025.

Capital Fund #410 revenue and project expenses are shown in section #5. Capital revenue is determined by first calculating the operating fund revenue needed to achieve the operating fund net gain target, then allocating the remaining revenue to the Capital Fund. FY27 tax levy revenue is about \$15.7M compared to \$25.0M forecast for FY26. The \$9.3M capital fund revenue decrease resulted primarily from FY27 operating expense increasing \$5.2M, revenue decreasing \$3.1M, and using \$1.5M to increase net operating gain (from .7M loss in FY26 to .8M gain in FY27).

Capital Fund is comprised of 5 sub-categories, or “buckets” (see capital section page 2). Capital expenses fall into one of **two types**. **Recurring capital** items and **cyclical capital** items. **Recurring capital items** are recurring, predictable, annual costs primarily for buses, non-bus vehicles, roofing, parking lot asphalt, food service equipment, and IT equipment (HVAC is excluded due to greater year to year cost fluctuations). **The finance strategic plan includes maintaining adequate recurring capital infrastructure annual funding. The estimated annual cost** for recurring capital items is currently **about \$2.5M** (\$700K for buses, \$125K for non-bus vehicles, \$850K for roofs, \$325K for asphalt maintenance, and \$450K for IT equipment). Food service items are funded separately from food service revenues. See recurring **capital replacement schedules** (budget section #8) that must be updated and followed to ensure the district does not fall behind with core capital infrastructure. These schedules help assess **compliance with the finance strategic plan**.

Cyclical capital items are not annually recurring, are not as predictable, have large cost fluctuations, and are primarily for building improvements and site improvements. Some of these items are high cost which often times require funding with general obligation bonds. **The finance strategic plan calls for periodic investment in cyclical capital items which will normally be in the form of a general obligation bond, but can be accumulated capital funds as well.**

The 5 capital “buckets”, referenced earlier, consist of regular Fund #410, Prop S, HVAC reserves, Prop R, and Prop A (see capital section page 2).

- a) **Regular Fund #410 capital items.** These funds are used for both **recurring and cyclical** capital items depending on needs. FY27 tax levy revenue is estimated at \$12.5M. Capital section page 6 **shows the Capital Projects Plan FY26 – FY28 for cyclical items.** Current **funding projections are over \$45M** and the project list estimated cost total is over \$40M. The capital project list is based on general themes that were received from the Facilities Steering Committee during a series of meetings in the Fall of 2025. Themes included a transportation garage, restroom renovations, security, instructional area upgrades, site improvements, and various other co-curricular activity facilities such as playground equipment and athletic facilities. These projects are funded mostly by the regular bucket.

- b) **Prop S** represents bond proceeds of \$37.7M in FY21 and shows FY27 Prop S project costs that will exhaust all Prop S funds. These projects represent **cyclical capital items**. Prop S projects were identified through an 18-month Facilities Steering Committee process before bond proceeds were received. Related to Prop S bond proceeds, arbitrage interest represents interest income on the bond proceeds that exceeded 1.22427%. Since proceeds were received in FY21, over \$1.4M of arbitrage interest has accumulated and must be paid to the IRS. This interest has been properly recorded to a liability account and the IRS payment will not impact the income statement.
- c) **HVAC reserves** funded over \$37M of HVAC replacements that started FY24 and concludes FY27. HVAC funding was completed by FY26 and projects will be completed in summer 2026 (FY27) with about \$6M costs estimated for MHS, Beasley and Bierbaum. This HVAC replacement plan did not incur debt which saves about \$12M of interest expense. Also, after this summer, the oldest HVAC equipment is only 10 years old so major replacements will not be needed for 10 or more years. There is a replacement schedule for HVAC, but since the replacements are not each year and the costs have large fluctuations, **HVAC is deemed more of a cyclical capital item rather than a recurring capital item**. It is extremely rare to be able to replace \$37M of HVAC equipment without incurring debt and highly unlikely the district will ever be able to do that again. Strategies for future, large HVAC replacements should include a general obligation bond.
- d) Prop R represents a \$1,750K annual transfer from the General Fund to the Capital Fund which is required by Prop R (passed 11/3/2015). These funds are used for both **recurring capital items and cyclical capital items**.
- e) **Prop A** funds are used for **recurring capital items**. Recurring capital items referenced earlier **cost an estimated \$2.5M annually** (about **9 cents tax levy** based on \$281K per 1 cent tax). **Prop A provides 5.39 cents** of tax levy, or about \$1.5M, to fund about 60% of the total recurring capital cost estimate. **The finance strategic plan is to eventually increase Prop A funding to 90% of recurring capital needs to better reduce the risk of falling behind on recurring capital replacements**. The permanent "Prop A" bucket was passed 11/4/2025. Initially temporary Prop A was passed 4/5/2016 for 4 cents (by 2025 the levy had adjusted to 2.99 cents through annual Hancock amendment adjustments). The permanent Prop A levy increased from 2.99 cents to 5.39 cents after transferring 2.4 cents from the debt service levy for a no tax increase. Prop A revenue must be used for recurring capital replacement such as buses, non-bus vehicles, roofing, IT equipment, parking lot asphalt maintenance, or specifically for HVAC and building safety which are cyclical items.

Revenue (see section #3)

Total budgeted revenue is **\$172.6M** in FY27. FY26 forecast revenue is \$175.7M. Thus, FY27 revenue is **down \$3.1M, or 1.8%**, from FY26 revenue. Of the \$3.1M revenue decrease, \$2.0M is due to reduced state funding of formula revenue, and \$1.0M is due to an early childhood timing difference. DESE paid \$1M for ECSE in FY26 that should have been paid in FY25. Thus, the FY26 early childhood revenue was overstated by \$1M. Furthermore, DESE reduced sales tax reimbursement from \$1,465 per student to \$1,452, and transportation funding was reduced from 95% to 90%. The combined FY27 reduction for sales tax and transportation is about \$.3M.

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

1. Local Taxes

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

Note the difference between “**tax year**” versus “**fiscal year**”. A “**tax year**” is based on the calendar year ending December 31. A “**fiscal year**” is based on the year ending June 30. **So “tax year” 2026 is the period of 1/1/2026 – 12/31/2026, while “fiscal year” 2027 is the period of 7/1/2026 – 6/30/2027. So, the fall tax levy in 2026 is in fiscal year 2027.**

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

- **Local tax revenue** budget is **\$104.2M, up \$.4M**, or .4% from this year. The increase is from estimated .4% increase in AV (assessed valuation) although this can vary significantly. AV is not finalized by STL county until September. **Actual AV variances from estimated AV will result in a FY27 budget adjustment.**
- **Local tax** comprises over **60% of the total revenue** budget.
- **1 cent of tax levy is estimated to equal \$281K** revenue.
- Tax year **2026 (FY27)** is a **non-reassessment year**. Voluntary rollbacks can only be reversed in even calendar years.
- The tax rates and tax levy are determined per **state auditor calculation schedules**.
- Tax rates are presented for **board approval at the September tax rate hearing**. Tax rates are required to be **filed with St. Louis County by September 30th**.
- **Tax collections are budgeted at 96.87%**. The historical collection % of total tax levied is 97.13%. However, FY24 collection % was 96.26%, most likely due to unusually high AV increases and higher tax bills. FY25 collections increased to 96.85%. If collections return to traditional 97.13% ranges, there will be a positive variance of about \$275K.
- **Residential property tax freeze** is estimated to be \$889K compared to \$865K in FY26 (tax year 2025). This is 10% of the estimated FY27 residential tax increase. FY26 tax freeze was 26% of the residential levy increase during the reassessment year. This is a non-reassessment year and levy increases should be much lower.
- Key assumptions are 1) **\$3.7020** blended tax rate, 2) **.4%** AV (assessed value) increase, **\$10M** new construction, 2.7% CPI (inflation), and **\$107.5M** tax levy collected at **96.87%**.
- The 2025 (FY26) blended tax rate is \$3.7016 and **ranks 20th lowest out of 22** county districts.
- Most of the tax levy revenue is recorded to the General/Teacher Fund, while 9.6 cents is recorded to the Debt Service Fund to pay off Prop S bonds, and the remainder is recorded to the Capital Fund, of which 5.39 cents falls under Prop A restrictions.
- The last 6 **non-reassessment** years have averaged a **1.0% AV** increase, compared to the last 6 **reassessment** years which have averaged an **8.9% AV** increase.
- For tax year 2008 AV totaled \$1.884B. Then the recession hit in 2009 and AV declined 4 out of 5 years. **AV did not reach \$1.884B until tax year 2019, 11 years after the recession.**

2. **State Basic Formula/Classroom Trust**

- Basic formula/classroom trust revenue budget is \$21.6M, down \$2.0M from FY26. The reduced revenue is due to SAT estimates declining from \$6,900 to \$6,734.
- This revenue comprises over **12% of the total revenue** budget.
- Key assumptions are **\$6,734 SAT** (state adequacy target), **1.088 DVM** (dollar value modifier), **153 ADA** for 2026 summer school, and **9,941 WAM/WADA based on FY25 WADA**.

3. **Proposition “C” Sales Tax**

- This is a statewide half cent sales tax and is based on the preceding year WADA.
- Sales tax revenue **budget is \$14.4M, down \$.2M, or .7%.**
- Key assumptions are 1) FY26 estimated WAM/WADA of 9,890 and 2) **per WADA reimbursement is \$1,452.**

4. **Desegregation (VICC)**

Revenue is budgeted to **increase \$62K**. The maximum reimbursement for VICC students is increasing from \$7,800 to \$8,350. FY27 student count budget is 73 compared to 99 for FY26. FY26 true-up is a \$143K increase (FY26 actual student count versus FY26 estimated count at the beginning of the year).

5. **Other Local Revenue**

Other revenue consists of building and facility use rental fees, field trip/student activity fees, and E-rate reimbursements for qualifying technology expenses.

6. **State Transportation**

Reimbursements are estimated to **decrease \$148K, or 4.0% based on current year expense trends of filled open positions plus salary increases offset by a state funding decrease from 95% to 90%.**

7. **State - Early Childhood**

The district is reimbursed one year in arrears for this expenditure. Usually, near 100% of expenses are reimbursed the following year.

8. **Federal – school lunch and breakfast**

Revenue represents a full 172-day school year.

9. **Federal Programs**

Program grants are updated in September and finalized next January. The budget will be then be adjusted to show the update. Title I funds are used for reading at Bierbaum, Beasley, Forder and Trautwein elementary schools. Title II funds are for teacher professional development. Title III is for limited English proficiency instruction. Title IV is student support and academic enrichment for mental health services and supplies. CTE is for student career and technical education. The Perkins grant helps students prepare for post-secondary institutions.

Expense (see section #4)

Total budgeted expense is \$189.7M in FY27, up \$13.8M or 7.9% from FY26 forecast primarily due to a \$5.0M increase for salaries/benefits, \$.2M for services/supplies, \$9.3M for capital, offset by a \$.6M decrease in debt expense.

The following key budget expenses are summarized below.

1. **Salaries and benefits** (see Expense section pages 5 and 6)

Total salaries and benefits increase \$5.0M. See pages 5 & 6 of the Expense section for budget details of classified and certified staff salaries and health insurance. Health insurance cost increases \$1.3M due to a 4.0% district rate increase January 2026 and a budgeted increase of 15.0% for January 2027. Employee increases are zero for both years. Key salary points are noted as follows:

- a) The objective of Prop E and the strategic plan is to maintain competitive salaries and benefits and to provide sufficient staffing.
- b) Overall salary increased 3.2% which encompasses returning staff raises, replacing retired staff, adding 2 social workers, and overlapping staff for transition training.
- c) Certified teacher raises are 3.9% for returning staff and 3.1% total, net of retirements. This raise keeps the district very competitive with the 4 other benchmark districts.
- d) Hourly non-certified staff raises are 3.7% for returning staff and 3.4% total.
- e) Admin staff raises are 3.0% for returning staff and 3.3% total, including transition training.

2. **Health Insurance Self-Insurance Fund.** The insurance plans are on a calendar basis. The December 2025 ending fund balance is \$12.0M compared to \$1.5M at December 2013. The range for recommended fund balance is \$7.5M - \$12M. Since the fund is at the upper range, district rates increased only 4.0% (employee rates did not change) for 2026 while claims are estimated to increase 11.4%, resulting in a projected net loss of \$1.2M for the calendar year.

3. **Purchased Services & Supplies**

The budget for purchased services and supplies is \$25.8M which is a \$.2M increase from the FY26 forecast.

4. **Capital** (see section #5)

The capital **budget is \$34.0M** and is detailed in capital section #5. The capital projects portion is \$32M which is divided among the **5 sub-categories, or “buckets”**, that was discussed earlier on page 5.

FY27 budget also provides 5 new buses, 3 facilities vans, a transportation vehicle, and an IT van. Prop R projects receive the annual \$1,750K funding by transferring funds from the general fund to the capital fund and will be used toward the Capital Projects Plan projects. Prop A projects are roofing for Rogers and MOSAIC, with remaining funds to cover a small part of the bus purchases. Finally, Prop S projects include completing MOSAIC renovations and restroom renovations at MHS and OHS.

5. **Debt Service** (see section #6)

FY26 beginning balance debt is \$29.9M, principal payments are \$2,175K, which included \$625K principal prepayment, interest expense is \$911K, and the ending balance is \$27.7M. FY27 beginning balance debt is \$27.7M, principal payments are \$1,600K, interest expense is \$832K, and the ending balance is \$26.1M.

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

Forecast (see section #7)

Normally a forecast is presented for current year, next year, and 3 additional years. The forecast is always prefaced as a document to take caution when reviewing projections beyond the budget year because of significant fluctuations that will occur. Due to times of significant state funding uncertainty, the FY27 budget has a much greater chance of significant fluctuation. This makes forecast years beyond FY27 not meaningful. Therefore, it is deemed to be of no value to prepare a forecast for the FY27 budget.

Supplemental Data (see sections 8 through 11)

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

Other

District enrollment in January 2026 is 9,297 compared to 9,465 in January 2025. VICC student enrollment is 103 in January 2026 compared to 121 in January 2025.

CASH FLOW

MEHLVILLE SCHOOL DISTRICT
Budget Overview
FY2027

	FY26 Forecast	FY27 Budget		Inc(Dec)	%	
Cash Reserve %	30.2%	29.7%		-0.5%	(decrease due to higher expense base)	
Operating Fund Gain(Loss)	\$ (657,000)	\$ 828,000	see Note 2	\$ 1,485,000	(FY24 loss due to lower tax collection % of 96.21%)	
Non-operating Gain(Loss)	499,000	(17,945,000)	see Note 3	(18,444,000)	(difference due to timing of capital projects)	
Total Fund Gain(Loss)	\$ (158,000)	\$ (17,117,000)		\$ (16,959,000)		
						Op Fund Non-Op Fund Inc(Dec) Inc(Dec) 6,470,000 (9,605,000)
Revenue	\$ 175,701,000	\$ 172,566,000		\$ (3,135,000)	-1.8%	4.6% 10 year avg. per year increase
Expense:						
Salaries	\$ 92,530,000	\$ 95,517,000		\$ 2,987,000	3.2%	
Benefits	29,923,000	31,935,000		2,012,000	6.7%	
Services/Supplies	25,575,000	25,754,000		179,000	0.7%	
Sub-total	148,028,000	153,206,000		5,178,000	3.5%	
Capital	24,760,000	34,044,000		9,284,000	37.5%	
Debt	3,071,000	2,433,000		(638,000)	-20.8%	
Total Expense	\$ 175,859,000	\$ 189,683,000		\$ 13,824,000	7.9%	4.9% 10 year avg. per year increase
						see Note 1

Rank out of 22		STL County Districts		Description
see Note 1	Finance Dashboard			
Tax Rate 2025 (FY26)	\$ 3.7016	20th		Taxes provide over 60% of total district revenue
Op expense per student FY25	\$ 15,779	19th		Represents operating spending for student education
Capital per student	\$ 3,570	5th		Represents capital (interest free) for infrastructure spending
Debt per student FY25	\$ 3,317	21st		Represents debt financing for infrastructure spending

Summary Notes and Assumptions

Note 1: Most notable is the budget efficiently and effectively utilizes a tax rate that ranks 20th, yet achieves capital funding that provides almost \$16M in FY27. Revenue gains were made possible by the community with Prop R 49 cents (FY17), temporary Prop A 4 cents (FY17), Prop S \$35M bond (FY21), Prop E 31 cents (FY24), and permanent Prop A (FY27). The district ranks 19th in operating expense per student, 5th in capital (interest free) per student, and 21st in debt per student.

Note 2: Operating fund FY26 net loss is \$.7M and is offset by the \$.8M FY27 net gain. FY26 had forecast break-even operating gains until DESE suddenly reduced Formula SAT from \$7,145 to \$6,900 this spring, reducing revenue \$2.7M, which reduced capital funding \$1.9M. See revenue section page 1, note #3. Formula revenue declines further in FY27 by \$2.0M with estimated SAT of \$6,734. DESE reductions to sales tax and transportation total another \$.3M reduction. Per below, capital funding decreases \$9.3M in FY27 with offsetting General Fund increases in order to have a \$.8M net operating gain. The capital decrease resulted from operating expense increasing \$5.2M, revenue decreasing \$3.1M, and using \$1.5M to increase net operating gain (from .7M loss in FY26 to .8M gain in FY27). Each year it is anticipated that capital fund revenue will decrease somewhat in order to maintain break-even operating budgets by offsetting operating expense increases.

	FY26 Forecast	FY27 Budget	FY27/FY26 Diff	
Capital Fund Revenue				
Tax Levy	22,891	13,784	(9,107)	Offset to General Fund for net zero operating
General Fund Transfer to Capital	-	-	-	Transfer to reduce General Fund operating gains to zero
Prop R	1,750	1,750	-	Prop R commitment
Food Service Transfer to Capital	403	172	(231)	Reimburse Capital Fund for Food Service projects
Total Capital Fund	25,044	15,706	(9,338)	

Note 3: FY27 non-operating net loss is detailed below:

Food Service	(121,800)	Deficit is primarily due to \$172K capital expenses, but overall fund balance is \$2.5M
Activity Funds	71,000	
Capital	(18,338,200)	Loss is due to capital projects and HVAC expense using funds received in prior years
Debt	444,000	Revenue is based on a 9.6 cent tax levy and expense is based on debt pay schedules
Total	(17,945,000)	

Note 4: Fund transfers are 1) \$1,750K recurring annual Prop R transfer from General Fund to Capital Fund, and 2) food service capital cost transfer from Food Service to Capital Fund.

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Budget
FY27

NY Budget 2

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 42,450,192	\$ 4,340,267	\$ 31,596,399	\$ 3,507,138	\$ 81,893,997
Revenue	148,296,000	7,609,000	13,784,000	2,877,000	\$ 172,566,000
Expenditures	145,718,000	7,488,000	34,044,000	2,433,000	\$ 189,683,000
Transfers	(1,750,000)	(171,800)	1,921,800	-	\$ -
Net Gain (Loss)	828,000	(50,800)	(18,338,200)	444,000	\$ (17,117,000)
End Balance	\$ 43,278,192	\$ 4,289,467	\$ 13,258,199	\$ 3,951,138	\$ 64,776,997

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 42,270,539	\$ 179,653	\$ 42,450,192	Operating \$ 828,000
Revenue	54,662,000	93,634,000	148,296,000	Non-Operating (17,945,000)
Expenditures	52,764,000	92,954,000	145,718,000	Total \$ (17,117,000)
Transfers (Note 1)	(1,750,000)		(1,750,000)	
Net Gain (Loss)	148,000	680,000	828,000	
End Balance	\$ 42,418,539	\$ 859,653	\$ 43,278,192	

Note 1) Transfer includes \$1,750K to the Capital Fund for Prop R.

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 2,604,120	\$ 1,512,526	\$ 223,621	\$ 4,340,267
Revenue	5,863,000	1,171,000	575,000	7,609,000
Expenditures	5,813,000	1,050,000	625,000	7,488,000
Transfers (Note 2)	(171,800)			(171,800)
Net Gain (Loss)	(121,800)	121,000	(50,000)	(50,800)
End Balance	\$ 2,482,320	\$ 1,633,526	\$ 173,621	\$ 4,289,467

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	\$ -	\$ 3,507,138	\$ 3,507,138
Revenue	-	2,877,000	2,877,000
Expenditures	-	2,433,000	2,433,000
Transfers	-		-
Net Gain (Loss)	-	444,000	444,000
End Balance	\$ -	\$ 3,951,138	\$ 3,951,138

Cash reserve % of annual expense

	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/27 Cash Reserve %	29.7%	Budget		\$ (17,117)	\$ 828
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

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)	(403,341)	2,153,341	-	\$ -
Net Gain (Loss)	(657,000)	(274,341)	284,341	489,000	\$ (158,000)
End Fund Balance	\$ 42,450,192	\$ 4,368,962	\$ 31,567,704	\$ 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)	(403,341)			(403,341)
Net Gain (Loss)	(345,341)	121,000	(50,000)	(274,341)
End Fund Balance	\$ 2,632,815	\$ 1,512,526	\$ 223,621	\$ 4,368,962

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

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Adopted Budget
FY2026

Adopted Budget

Actual Beginning Cash - see Note 1

Note: The objective of this schedule is to show the FY26 beginning year adopted budget to compare to the ending year FY26 adjusted budget.

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Fund Balances 6-30-25	\$ 43,107,192	\$ 4,643,303	\$ 31,283,363	\$ 3,018,138	\$ 82,051,997
Revenue	143,300,000	7,297,000	19,015,000	3,237,000	\$ 172,849,000
Expenditures	141,217,000	7,625,000	32,085,000	3,078,000	\$ 184,005,000
Transfers	(2,083,000)	8,000	2,075,000	-	\$ -
Net Gain (Loss)	-	(320,000)	(10,995,000)	159,000	\$ (11,156,000)
Fund Balances 6-30-26	\$ 43,107,192	\$ 4,323,303	\$ 20,288,363	\$ 3,177,138	\$ 70,895,997

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Fund Balances 6-30-25	\$ 40,803,539	\$ 2,303,653	\$ 43,107,192	Operating \$ -
Revenue	51,481,000	91,819,000	143,300,000	Non-Operating (11,156,000)
Expenditures	49,317,000	91,900,000	141,217,000	Total \$ (11,156,000)
Transfers	(2,083,000)		(2,083,000)	
Net Gain (Loss)	81,000	(81,000)	-	
Fund Balances 6-30-26	\$ 40,884,539	\$ 2,222,653	\$ 43,107,192	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Fund Balances 6-30-25	\$ 2,978,156	\$ 1,391,526	\$ 273,621	\$ 4,643,303
Revenue	5,551,000	1,171,000	575,000	7,297,000
Expenditures	5,925,000	1,125,000	575,000	7,625,000
Transfers	8,000			8,000
Net Gain (Loss)	(366,000)	46,000	-	(320,000)
Fund Balances 6-30-26	\$ 2,612,156	\$ 1,437,526	\$ 273,621	\$ 4,323,303

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Fund Balances 6-30-25	\$ -	\$ 3,018,138	\$ 3,018,138
Revenue	-	3,237,000	3,237,000
Expenditures	-	3,078,000	3,078,000
Transfers	-		-
Net Gain (Loss)	-	159,000	159,000
Fund Balances 6-30-26	\$ -	\$ 3,177,138	\$ 3,177,138

Cash reserve % of annual exp	June		November	Net Gain/(Loss)	Op Gain (Loss)
6/30/26 Cash Reserve %	30.5%	Budget-Note 1		\$ (11,156)	\$ -
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

Note 1> Actual FY26 beginning cash for operating funds is \$43.1M, up \$.1M from the \$43.0M adopted budget.

Adopted budget cash reserve % based on actual beginning cash is 30.5%, the same as the original adopted budget.

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,236,510
Excess of Min Required Balance	\$ 38,870,682



Finance Dashboard

District	Enrollment FY25
1 Rockwood	17,468
2 Parkway	15,070
3 Hazelwood	13,730
4 Mehlville	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 Mehlville	\$ 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 Afton	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 Mehlville	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 Afton	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 Mehlville	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 Afton	\$ 17,043
18 Rockwood	\$ 16,889
19 Ritenour	\$ 16,113
20 Mehlville	\$ 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 Mehlville	\$ 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 Afton	\$ 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 Afton	\$ 6,347
21 Ferguson-Florissant	\$ 4,003
22 Mehlville	\$ 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.

REVENUES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY27

	FY27	FY26	FY2025	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019
REVENUE BY SOURCE	Budget	Forecast	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>	<u>Full Year</u>
Local	\$ 131,830	\$ 131,722	\$ 129,237	\$ 128,030	\$ 106,979	\$ 96,334	\$ 92,164	\$ 95,759	\$ 94,030
County	1,842	1,842	1,866	1,983	1,728	1,659	1,708	1,789	1,584
State	31,797	34,839	29,381	24,362	23,760	21,254	19,843	21,290	21,351
Federal	4,884	4,839	4,988	8,683	10,843	12,542	7,035	3,134	3,255
Other	2,213	2,459	2,158	2,078	1,865	1,644	38,979	1,512	1,659
Total	\$ 172,566	\$ 175,701	\$ 167,630	\$ 165,136	\$ 145,175	\$ 133,433	\$ 159,729	\$ 123,484	\$ 121,879
% Change	-1.8%	4.8%	1.5%	13.7%	8.8%	-16.5%	29.4%	1.3%	2.2%
\$ Change	\$ (3,135)	\$ 8,071	\$ 2,494	\$ 19,961	\$ 11,742	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666
	non-reassess		non-reassess		non-reassess		non-reassess		non-reassess

Key Events

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

Historical Trend FY17-FY26

Revenue **4.6%** (includes \$8.1M from Prop R in FY17, and about \$7.2M from Prop E in FY24)
2.8% per year inflation average

Summary

1. Over 85% of revenue is comprised of local tax, sales tax, basic formula / classroom trust, early childhood, and transportation. FY27 total revenue decreases 3.1M, or 1.8%, due to \$2.0M formula SAT decrease, \$1.0M early childhood timing difference, and \$.3M fro state funding reductions to sales tax and transportation. DESE paid \$1M for ECSE in FY26 that should have been paid in FY25, thus revenue was overstated by \$1M. Formula reductions apply to both FY26 and FY27 (see below).

2. Local tax budget is \$104.2M, up \$.4M or .4%. The budget assumes 1) no tax rate change to the asset classes, but the blended rate will change slightly due to asset class weighted averages. The 2025 blended rate is 20th lowest of 22 county county districts. 2) 2.7% CPI. 3) .4% AV increase. 4) 96.87% collection rate (3 yr avg = 96.71%; 10 yr avg = 97.00%, every .10% **variance from this % is a \$100K revenue variance**). 1 cent tax levy = \$281K revenue. Calendar 2026 is a non-reassessment Property tax freeze is estimated at \$889K, up from FY26 freeze of \$865K which was 26% of the residential AV increase. Voluntary rollbacks can only be reversed in even calendar years.

3. Basic formula/classroom trust budget is \$21.6M, down \$2.0M from FY26. See page 9 WAM/WADA calculations. The biggest change to formula revenue is the SAT decreases from \$7,145 to \$6,900 for FY26, and to 6,734 for FY27. The FY26 SAT decrease reduces revenue \$2.7M, and FY27 revenue reduces \$4.4M from the \$7,145 SAT projected earlier. The budget assumes 1) 9,942 WAM/WADA, 2) \$6,734 SAT, 3) 1.088 DVM, 4) same local effort, 5) 100% funding, and 6) 153 ADA summer school. Actual FY25 WAM/WADA is the basis for the revenue, which is expected to be more favorable than FY26 or FY27. However, if FY26 is more favorable, a favorable true-up will be made.
If future state funding stagnates, there should be caution with future budgets .

4. Sales tax is \$14.4M, down \$.2M, and assumes reimbursing \$1,452 per WAM/WADA based on FY26 WAM/WADA of 9,890. The reimbursement amount is a decrease from \$1,465 used for FY26. **If future state funding stagnates, there should be caution with future budgets.**

Mehlville School District

Budget - Revenues

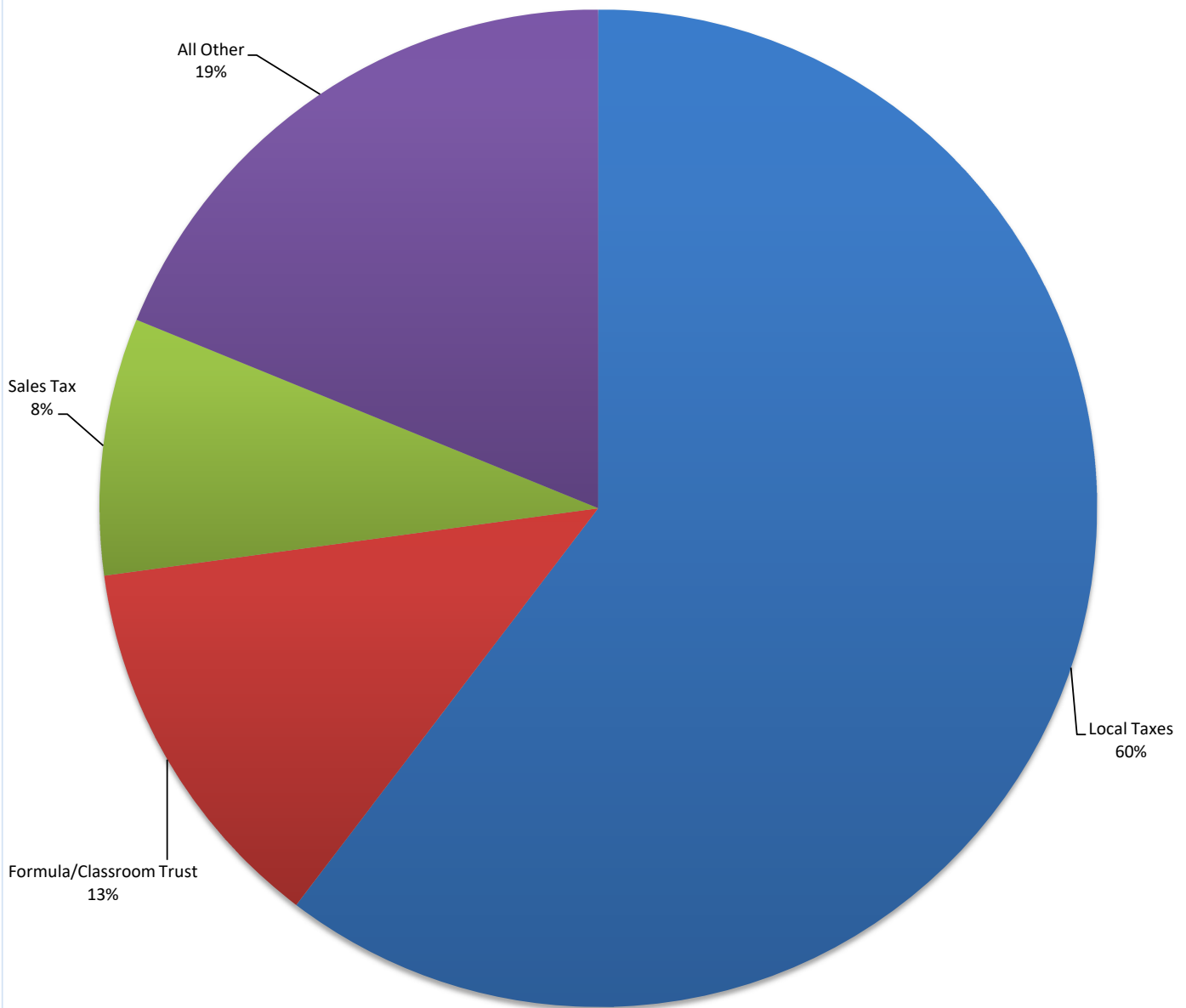
FY2027

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

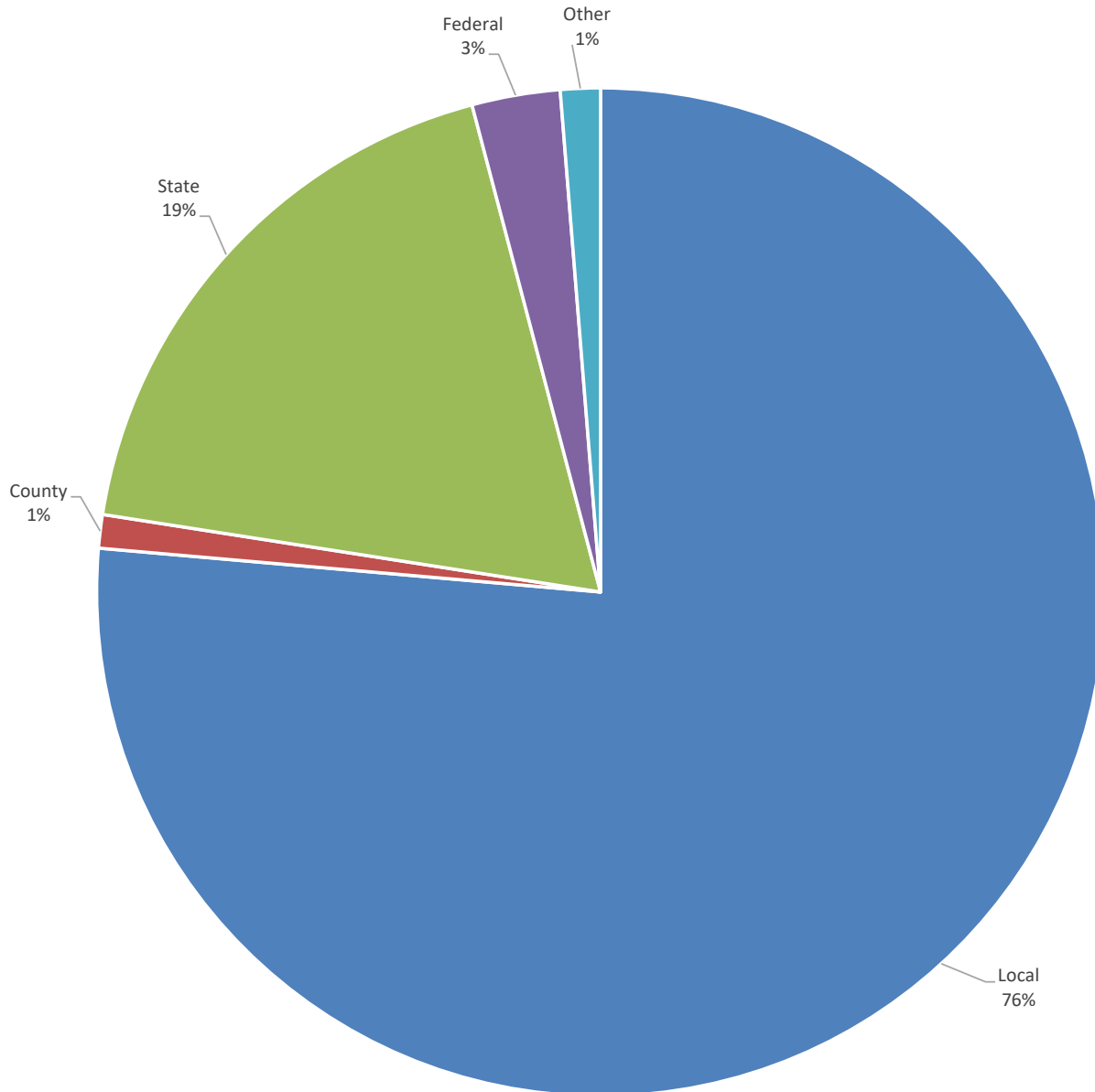
Revenue excludes salary/benefits, keep salary exp, worst cast basis.

REVENUES (000's)	Actual FY23	Actual FY24	Actual FY25	Forecast FY26	Budget FY27
Current Taxes	\$ 81,570	\$ 100,151	\$ 100,958	\$ 103,765	\$ 104,150
Delinquent Taxes	1,331	1,141	1,718	1,560	1,700
Prop C Sales Tax	12,416	14,022	14,451	14,567	14,361
Fin Inst Taxes	55	102	80	80	85
M & M Surtax	1,979	2,015	2,026	2,050	2,050
Earnings on Invest.	3,166	3,965	3,344	2,780	2,435
Food Service-Program	2,290	2,490	2,617	2,700	2,810
Food Service-Non-Pro	400	422	444	415	435
Student Activities	1,646	1,793	1,785	1,800	1,800
Community Service	602	694	656	900	870
VICC	1,196	928	889	772	834
Other	328	307	269	333	300
Total Local	106,979	128,030	129,237	131,722	131,830
Fines etc	99	135	161	92	92
State Assessed Util	1,629	1,848	1,705	1,750	1,750
Total County	1,728	1,983	1,866	1,842	1,842
Basic Formula	12,296	11,691	15,340	18,410	16,385
Transportation	3,044	3,201	3,586	3,683	3,535
Early Childhood	4,187	4,607	4,588	7,160	6,285
Classroom Trust	3,909	4,200	5,392	5,167	5,167
Educational Screen (PAT)	267	301	327	325	325
Career Education	27	25	30	29	29
Food Service	23	23	26	25	25
Enhancement Grant	7	-	-	-	-
Other	-	314	92	40	46
Total State	23,760	24,362	29,381	34,839	31,797
Medicaid	206	232	262	175	260
Vocational Edu (Perkins)	153	170	156	169	169
Early Childhood	76	89	77	78	78
School Lunch	2,533	1,927	1,607	1,720	1,785
School Breakfast	494	467	374	380	395
Title I	1,283	1,326	1,320	1,294	1,294
Title III & IV	207	220	291	449	449
Title II	251	279	251	454	454
Other	5,640	3,973	650	120	-
Total Federal	10,843	8,683	4,988	4,839	4,884
Sale of Property	33	36	30	23	23
Bond Proceeds	-	-	-	-	-
Contracted Educational	273	279	334	331	165
Trans From Others	1,559	1,763	1,794	2,105	2,025
Total Other	1,865	2,078	2,158	2,459	2,213
GRAND TOTAL	\$ 145,175	\$ 165,136	\$ 167,630	\$ 175,701	\$ 172,566
Inc(Dec) From Prior Year		\$ 19,961 13.7%	\$ 2,494 1.5%	\$ 8,071 4.8%	\$ (3,135) -1.8%

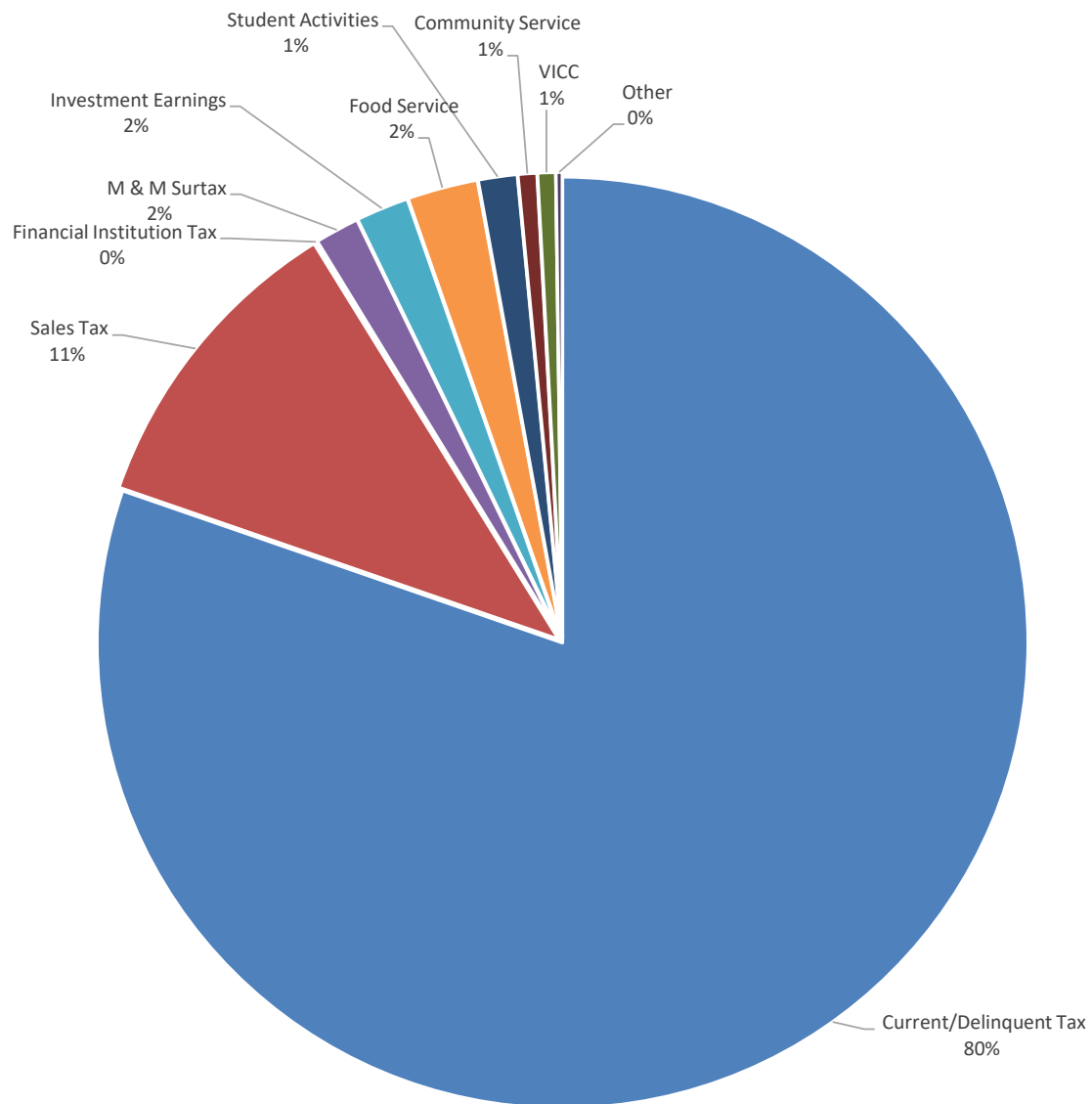
FY27 Key Revenue Items

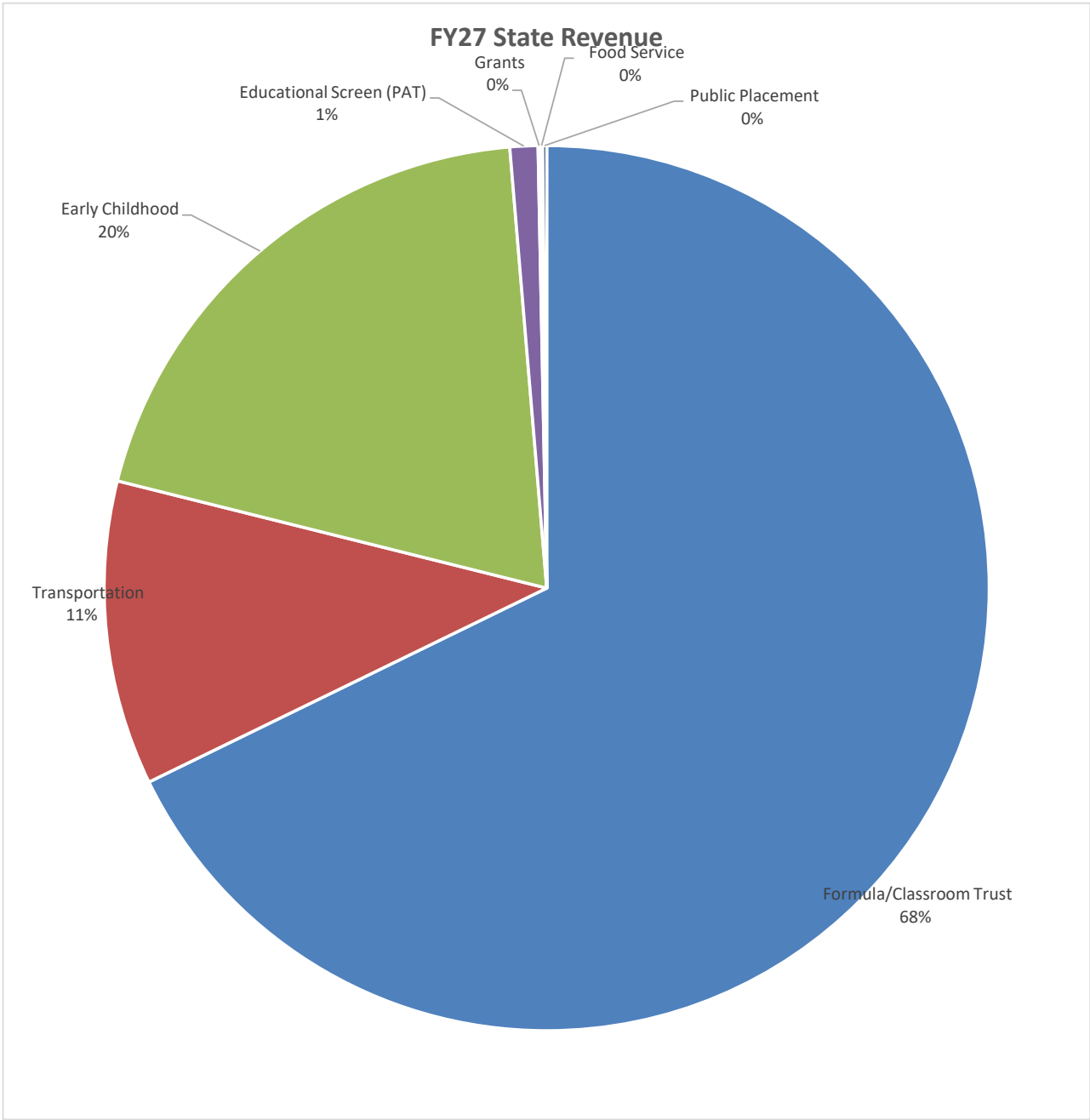


FY2027 Revenue by Source



FY27 Local Revenue





Current Taxes - Assessed Value History (000's)

Tax Year	FY	Residential	Ag	Commercial	Personal Property	Total	Change	CPI %	Revenue \$ Inc(dec)	Revenue % Inc(dec)
2007	2008	1,315,877	352	285,847	257,854	1,859,930	16.8%			
2008	2009	1,328,700	353	291,043	264,313	1,884,409	1.3%			
2009	2010	1,206,410	491	308,428	260,011	1,775,340	-5.8%			
2010	2011	1,209,229	335	306,391	233,878	1,749,833	-1.4%			
2011	2012	1,167,548	338	291,696	231,362	1,690,944	-3.4%	1.50%	(626)	-1.0%
2012	2013	1,171,524	336	291,139	246,962	1,709,961	1.1%	3.00%	969	1.6%
2013	2014	1,124,462	293	289,074	240,345	1,654,174	-3.3%	1.70%	(813)	-1.3%
2014	2015	1,128,456	293	285,069	246,776	1,660,594	0.4%	1.80%	412	0.7%
2015	2016	1,153,014	176	295,237	242,879	1,691,306	1.8%	0.80%	842	1.4%
2016	2017	1,156,952	176	296,066	257,980	1,711,174	1.2%	0.70%	9,365	15.2%
2017	2018	1,240,240	174	315,007	259,056	1,814,477	6.0%	2.10%	1,746	2.5%
2018	2019	1,250,491	174	315,805	259,073	1,825,543	0.6%	2.10%	520	0.7%
2019	2020	1,438,917	188	343,899	268,426	2,051,430	12.4%	1.90%	2,708	3.7%
2020	2021	1,441,799	188	342,081	272,862	2,056,930	0.3%	2.30%	60	0.1%
2021	2022	1,550,913	186	338,819	299,922	2,189,840	6.5%	1.40%	1,596	2.1%
2022	2023	1,544,821	187	344,607	394,424	2,284,039	4.3%	4.70%	3,843	4.9%
2023	2024	1,825,455	222	377,400	419,039	2,622,116	14.8%	6.50%	18,581	22.8%
2024	2025	1,839,061	219	368,110	394,112	2,601,502	-0.8%	3.40%	806	0.8%
2025	2026	2,109,566	251	416,751	390,774	2,917,342	12.1%	2.90%	TBD	TBD
2026	2027	2,116,565	251	419,750	391,946	2,928,512	0.4%	2.70%	TBD	TBD

Estimated 2026 Tax Year Assessed Value (non-reassessment year)

December CPI

FY17-26 Avg

6.90%	4.02%	3.87%	4.72%	6.11%
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• Revenue from 1 cent tax: FY26 estimate = \$280K, FY25 = \$252K, FY24 = \$252K (AV / \$100 * .01 * 97% collection)

- Odd number tax years are reassessment years / even years are non-reassessment. Tax year 2026 (FY27) is a non-reassessment year.
- Local taxes comprise over 60% of the total revenue budget
- Last 6 reassessment years ("odd" tax years) = 8.9% average increase, 6 (+) years, 0 (-) years
- Last 6 non-reassessment years ("even" tax years) = 1.0% average increase, 5 (+) years, 1 (-) years
- After 2008, AV declined and took 11 years to surpass 2008 amounts which caused extreme revenue stagnation.
- 2026 AV estimates residential 0% growth plus \$7M new construction, commercial 0% growth plus \$3M new construction, and personal property .3% growth. Residential AV freeze is estimated at \$889K.

Local Taxes - FY27 Budget (Tax Year 2026)

	State Auditor Tax Calculation:	(Tax 2025) FY26 Forecast	(Tax 2026) FY27 Budget	Inc (Dec)
State	Blended Tax Rate - Permanent	\$ 3.6717	\$ 3.7020	
State	Blended Tax Rate - Prop A Temporary	0.0299	-	
State	Total Blended Tax Rate (see Note 1)	\$ 3.7016	\$ 3.7020	\$ 0.0004 0.0%
County	Assessed Value - Existing Real Estate (000's)	2,917,342	2,928,512	0.4% (Note 2)
County	New Construction (000's)	9,904	10,000	
State	CPI Index	2.90%	2.70%	
	Gross Tax Levied (000's)	107,988	108,403	0.4%
	Est Tax Freeze 10% of Residential tax increase	(865)	(889)	(Note 3)
	Net Tax Levied (000's)	107,123	107,514	
	Collection %	96.87%	96.87%	(Note 4)
	(3 yr avg = 96.71%, 10 yr avg = 97.00%)			
	Budget Revenue (000's)	\$ 103,765	\$ 104,150	\$ 385 0.4% Change
Note 1)	The 2026 tax rate is similar to the 2025 rate. The slight change is due to change in asset class weighted average. Prop A temporary rates ceased after 2025 and were added to the regular permanent rate per Prop A. Also, debt service was reduced 2.4 cents and added to the permanent regular rate as part of Prop A. Calendar 2026 is a non-reassessment year. Voluntary tax rate rollbacks cannot be reversed until the next even calendar year.			
Note 2)	AV increases assume \$10M new construction, residential .3%, commercial .7%, and personal property .3%. IF: AV > 0% but < CPI % Then: tax rate is unchanged (residential and commercial) IF: AV > 5% but < CPI % Then: tax rate is limited to 5% revenue increase unless a ballot is passed that year. If a ballot is passed there is no 5% limitation. IF: AV < 0% Then: tax rate increases (residential and commercial) IF: AV > CPI % Then: tax rate decreases (residential and commercial) Personal property increase/decrease and new construction are taxed without limitations.			
Note 3)	FY26 (tax year 2025) real estate tax freeze was 26% of the residential levy increase during a reassessment year. FY27 (tax year 2026) property tax freeze estimate is 10% of the residential levy increase since it is a non-reassessment year.			
Note 4)	The budget collection % of 96.87% is similar to the actual FY25 collection % of 96.85% and the FY26 budget.			

Formula Revenue Budget FY27

WAM/WADA (highest of current, 1st preceding, or 2nd preceding year)

State Adequacy Target

District Total
 Dollar Value Modifier (regional cost of living) (PY was 1.092)
 District Total Modified
 Less: Local Effort (PY was \$51,641, fines change every year)
 Required State Funding

Per WADA payment

Funding %

Total State Payment

Classroom Trust adjusted
 Prior YTD Correction - Classroom Trust
 Classroom Trust adjusted
 1% of Line 17 PY Formula Payment
 Financial Institution Tax Reduction \$45.0K(post January 2026)
 MO Scholars
 Prior YTD Correction \$x (posted Nov)
 Basic Formula adjusted
DESE Total Formula/Classroom Trust

Adopt Bud FY26 FY25 Basis	Forecast FY26 FY25 Basis	Budget FY27 FY25 Basis
9,881.7318	9,941.7534	9,941.7534
7,145.00	6,900.00	6,734.00
70,604,974	68,598,099	66,947,768
1,088	1,088	1,088
76,818,211	74,634,731	72,839,171
(51,563,079)	(51,565,330)	(51,563,079)
25,255,132	23,069,401	21,276,092
\$ 2,556	\$ 2,320	\$ 2,140
100.0000%	100.0000%	100.0000%
25,255,132	23,069,401	21,276,092
5,045,000	5,167,356	5,167,000
-	-	-
5,045,000	5,167,356	5,167,000
205,590	205,590	230,694
53,000	43,413	45,000
-	6,442	-
-	252,800	79
20,468,722	18,410,290	16,384,865
25,513,722	23,577,646	21,551,865

	Adopt Bud FY26	Forecast FY26	Budget FY27
Formula	20,468,722	18,410,290	16,384,865
Classroom trust	5,045,000	5,167,356	5,167,000
Total	25,513,722	23,577,646	21,551,865
Change \$			\$ (2,025,781)
Change %			-8.6%

Formula Summary of WAM/WADA Budget FY27

	WAM/WADA FY25	WAM/WADA FY25	WAM/WADA FY26 Est	WAM/WADA FY26 Est	WAM/WADA FY27 Est	WAM/WADA FY27 Est
Member - Sep		9,461.6800		9,335.0000		9,310.0000
Member - Jan		9,464.1900		9,325.0000		9,290.0000
Avg Membership		9,462.9350		9,330.0000		9,300.0000
Summer ADA		154.8595		153.1600		150.0000
Avg Member + Summer		9,617.7945		9,483.1600		9,450.0000
FRL Threshold %	16.73%		16.73%		20.49%	
FRL Threshold	1,609.0570		1,586.5327		1,936.3050	
FRL Jan Count	2,734.6700		2,734.6700		2,734.6700	
Weighted FRL 25%		281.4032		287.0343		199.5913
LEP Threshold %	2.09%		2.09%		4.39%	
LEP Threshold	201.0119		198.1980		414.8550	
LEP Sep Count	1,275.0000		1,275.0000		1,275.0000	
Weighted LEP 60%		644.3929		646.0812		516.0870
WAM		10,543.5906		10,416.2755		10,165.6783
Weighted %		10%		20%		30%
WAM Reimbursed		1,054.3591		2,083.2551		3,049.7035
Regular Term ADA		8,757.7796		8,634.7506		8,609.7506
Summer ADA		154.8595		153.1600		150.0000
Weighted FRL (Jan)		310.8964		316.1131		234.9493
Weighted LEP (Sep)		653.2355		654.7996		534.2682
WADA		9,876.7710		9,758.8233		9,528.9680
Weighted %		90%		80%		70%
WADA Reimbursed		8,889.0939		7,807.0587		6,670.2776
Total WAM/WADA		9,943.4529		9,890.3138		9,719.9811
Less Summer ADA		(154.8595)		(153.1600)		(150.0000)
Plus CY June 2025 Summer ADA		153.1600		153.1600		153.1600
Adj WAM/WADA		9,941.7534		9,890.3138		9,723.1411

Note: The biggest change to formula revenue is the SAT decreases from \$7,145 to \$6,900 for FY26, and to 6,734 for FY27.

The FY26 SAT decrease reduces revenue \$2.7M, and FY27 revenue reduces \$4.4M from the \$7,145 SAT projected earlier.

FY27 formula revenue budget is based on FY25 WAM/WADA which is the most optimal of the three years (FY25, FY26, FY27). Increased FRL and LEP thresholds for FY27 lowers WAM/WADA.

The trend for future years is declining WAM/WADA. FY28 budget would use FY26 WAM/WADA and FY29 budget would use FY27 WAM/WADA.

In the future, if formula revenue stagnates, this is sign for caution to the overall budget.

Prop C Sales Tax - Budget FY27

History

(Excludes VICC)

	Per WADA	<u>Inc(Dec)</u>	<u>PY WADA</u>	<u>Inc(Dec)</u>	<u>Inc(Dec)</u>	<u>Revenue</u>	<u>Inc(Dec)</u>	<u>Inc(Dec)</u>
FY25	\$ 1,514	2.7%	9,547.2	34.9	0.4%	14,450,692	428,515	3.1%
FY24	\$ 1,474	14.5%	9,512.4	(135.5)	-1.4%	14,022,177	1,606,122	12.9%
FY23	\$ 1,287	5.9%	9,647.9	-	0.0%	12,416,055	693,863	5.9%
FY22	\$ 1,215	16.2%	9,647.9	1.2	0.0%	11,722,192	1,630,221	16.2%
FY21	\$ 1,046	4.0%	9,646.7	(4.5)	0.0%	10,091,971	383,481	3.9%
FY20	\$ 1,006	0.1%	9,651.2	(205.9)	-2.1%	9,708,490	(199,305)	-2.0%
FY19	\$ 1,005	1.7%	9,857.1	74.8	0.8%	9,907,795	241,547	2.5%
FY18	\$ 988	0.9%	9,782.3	51.1	0.5%	9,666,248	137,133	1.4%
FY17	\$ 979	3.3%	9,731.2	(81.7)	-0.8%	9,529,115	229,306	2.5%
FY16	\$ 948	2.9%	9,813.0	(96.7)	-1.0%	9,299,809	171,246	1.9%
FY15	\$ 921	4.4%	9,909.7	323.0	3.4%	9,128,563	667,917	7.9%

Prior Year WAM/WADA

	FY25	FY26
Weighted WAM/WADA Combined	9,788.5934	9,737.1538
Plus Summer ADA	154.8595	153.1600
	June 2024	June 2025
Prior year WAM/WADA	9,943.4529	9,890.3138

Sales Tax Revenue Budget

	FY26	FY27
Prior year WAM/WADA	9,943.4529	9,890.3138
Per WAM/WADA	1,465	1,452
Revenue	\$ 14,567,158	\$ 14,360,736

Note 2

Note 1

5.34% Avg annual increase FY16 - FY25 (10 years)

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

Note 2: Reimbursement per WAM/WADA decreased by \$13, or almost 1%. **If overall state funding stagnates, this is a sign of caution to the overall budget.**

Assumptions:

- FY27 revenue is based on prior year WAM/WADA.
- **\$1 per WADA** increased reimbursement = approximately \$10K revenue.
- **1 additional WADA** = about \$1,300 and 1 additional WAM = about \$1 revenue.

EXPENSES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY27

EXPENDITURE BY OBJECT	FY27 Budget Full Year	FY26 Budget Full Year	FY2025 Actual Full Year	FY2024 Actual Full Year	FY2023 Actual Full Year	FY2022 Actual Full Year	FY2021 Actual Full Year	FY2020 Actual Full Year	FY2019 Actual Full Year
Salaries	\$ 95,517	\$ 92,530	\$ 90,108	\$ 87,639	\$ 77,648	\$ 74,979	\$ 69,661	\$ 68,046	\$ 66,310
Benefits	31,935	29,923	28,770	28,496	25,361	21,910	20,468	20,107	19,844
Salaries & Benefits	127,452	122,453	118,878	116,135	103,009	96,889	90,129	88,153	86,154
Purchased Services	11,483	11,259	9,852	8,246	7,440	6,495	5,312	5,742	6,530
Supplies	14,271	14,316	13,522	12,375	13,444	12,559	9,185	10,239	12,091
Capital	34,044	24,760	32,182	22,270	18,575	8,143	4,457	5,912	5,019
Debt Service	2,433	3,071	3,130	2,507	2,501	784	12,426	11,793	10,933
Total	\$ 189,683	\$ 175,859	\$ 177,564	\$ 161,533	\$ 144,969	\$ 124,870	\$ 121,509	\$ 121,839	\$ 120,727
% Change	7.9%	-1.0%	9.9%	11.4%	16.1%	2.8%	-0.3%	0.9%	3.6%
\$ Change	\$ 13,824	\$ (1,705)	\$ 16,031	\$ 16,564	\$ 20,099	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179

Key Events

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

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

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

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

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

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

Historical Trend FY17-FY26

Expense **4.9%** per year trend (10 years)

Summary

- Over 85% of total expense is comprised of salaries/benefits and capital. FY27 total expense increases \$13.8M due to \$8.6M for non-operating capital and debt expense, and \$5.0M, or 4.1%, for salary/benefit operating expenses. Operating expense for services/supplies is up \$.2M, or .7%.
- Salaries are summarized on pages 5 and 6. Salaries and benefits combined increase is \$5.0M, or 4.1%. Salaries increased 3.2% while benefits increased 6.7% due to health insurance.
- Health insurance is detailed on page 6. Expense increases 9.4% mostly due to 15.0% rate increases budgeted for 1/1/2027.

Mehlville School District

Budget - Expenses

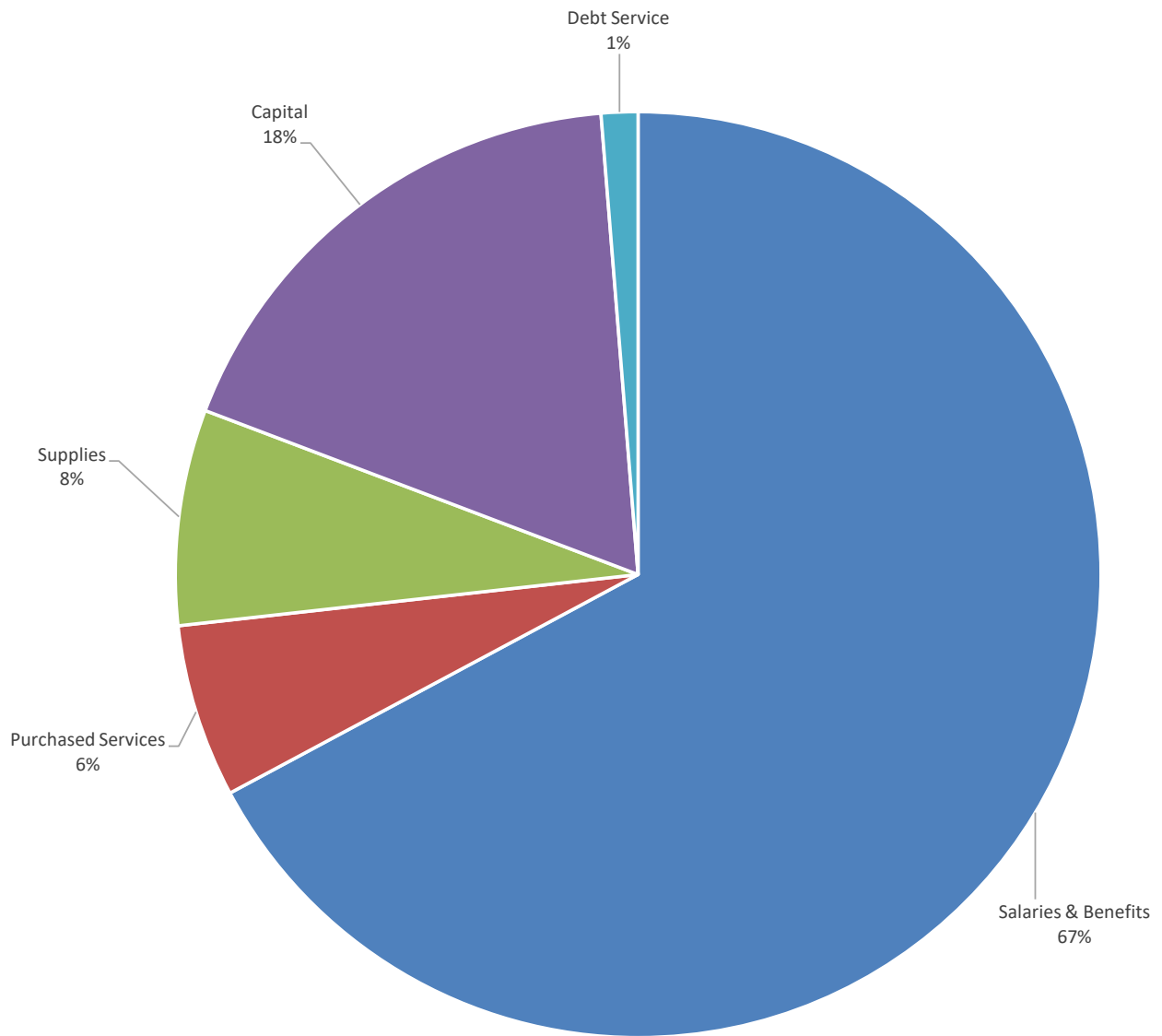
FY2027

Exp By

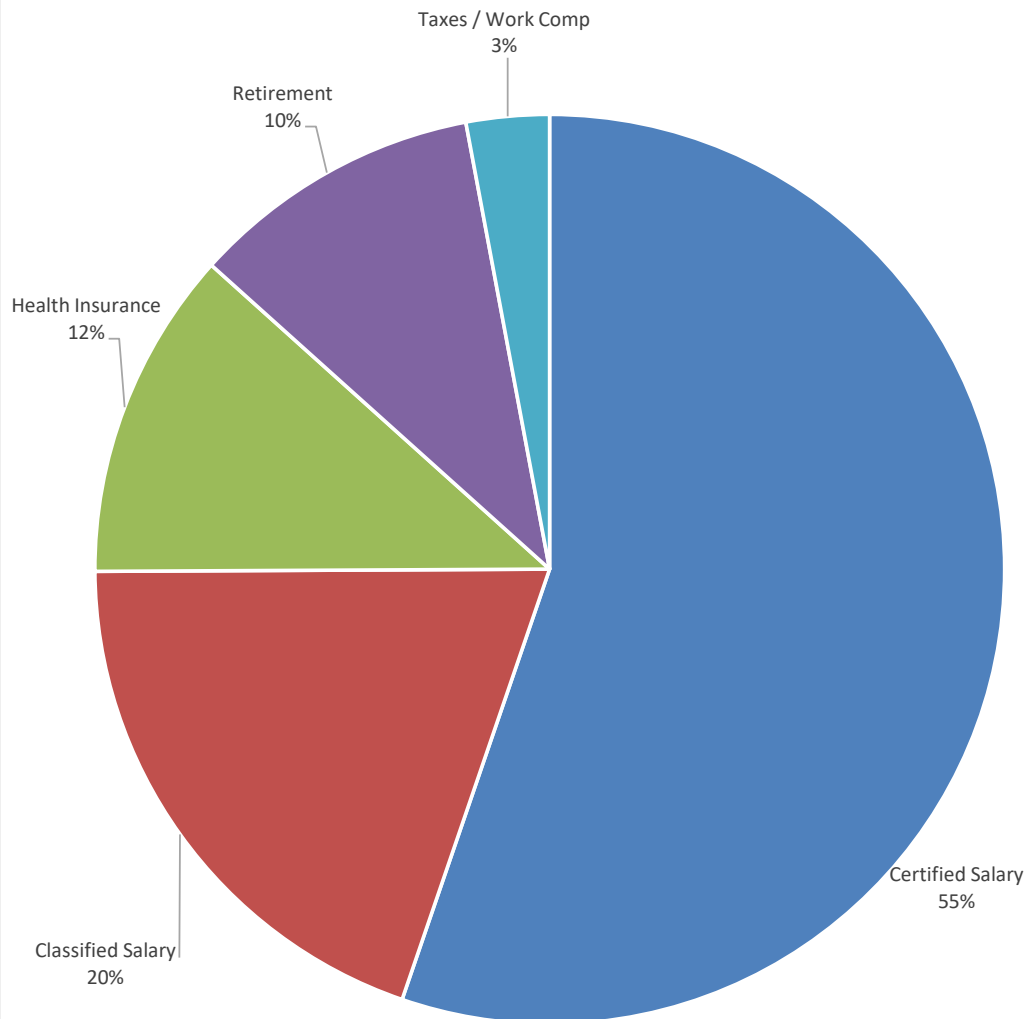
OBJECT

			1.9%			
			5.6%			
	Actual	Actual	Actual	Budget	Budget	
EXPENSES (000's)	FY23	FY24	FY25	FY26	FY27	
Certified Salaries	\$ 59,798	\$ 65,926	\$ 67,174	\$ 68,480	\$ 70,395	
Non-Certified Salaries	17,850	21,713	22,934	24,050	25,122	
Total Salaries	77,648	87,639	90,108	92,530	95,517	3.2%
Teacher Retirement	9,402	10,364	10,620	10,880	11,262	
Non-Teacher Retirement	1,390	1,680	1,781	1,875	1,978	
Social Security	1,198	1,464	1,540	1,622	1,690	
Medicare	1,087	1,231	1,269	1,300	1,341	
Medical-Dental Etc	11,783	13,123	12,755	13,625	14,928	
Work Comp/Unemploy	501	634	805	621	736	
Total Benefits	25,361	28,496	28,770	29,923	31,935	6.7%
Tuition	426	350	425	877	736	
Professional Services	1,022	1,446	1,231	1,406	1,240	
Audit	17	19	21	25	25	
Technical Services	608	647	734	948	876	
Legal Services	44	40	34	35	25	
Property Services	1,947	2,276	2,393	2,860	2,774	
Contracted Trans	670	515	929	850	960	
Professional Meetings	600	691	1,283	1,130	1,358	
Property Insurance	524	666	966	1,103	1,289	
Liability Insurance	541	544	782	891	1,030	
Fidelity	-	-	-	-	-	
Other Purch Services	1,041	1,052	1,054	1,134	1,170	
Total Purchased Services	7,440	8,246	9,852	11,259	11,483	2%
General Supplies	2,525	2,535	2,890	2,791	3,059	
One - to- One	963	880	1,624	1,718	805	
Regular Textbooks	1,912	1,115	1,553	1,690	1,603	
Library Books	106	105	97	122	143	
Periodicals	39	40	47	39	3	
Food Supplies	2,069	2,191	2,158	2,290	2,348	
Energy	2,823	2,624	2,100	2,413	2,971	
Other	3,007	2,885	3,053	3,253	3,339	
Total Supplies	13,444	12,375	13,522	14,316	14,271	0%
Building	13,498	19,380	29,014	22,500	32,000	
Site Improvement	2,883	896	421	-	-	
Equip- General	1,186	1,068	1,505	1,303	911	
Equip- Instructional	209	195	58	113	51	
Vehicles	249	127	344	144	310	
School Buses	550	604	840	700	772	
Total Capital	18,575	22,270	32,182	24,760	34,044	37%
Principal	1,450	1,500	2,150	2,175	1,600	
Interest	1,050	1,007	970	893	832	
Other Debt Service	1	-	10	3	1	
Total Debt Service	2,501	2,507	3,130	3,071	2,433	-21%
TOTAL ALL	\$ 144,969	\$ 161,533	\$ 177,564	\$ 175,859	\$ 189,683	8%
Inc(Dec) From Prior Year		\$ 16,564	\$ 16,031	\$ (1,705)	\$ 13,824	
		11.4%	9.9%	-1.0%	7.9%	

FY27 Expense by Object



FY27 Salaries & Benefits



Mehlville School District

Summary - FY26 Forecast & FY27 Budget

FY26	FY27	
61,213,000	63,140,000	Certified Teachers
7,267,000	7,255,000	Certified Administration
68,480,000	70,395,000	Certified Salary
21,997,000	22,746,000	Classified Hourly
2,053,000	2,376,000	Classified Admin
24,050,000	25,122,000	Classified Salary
92,530,000	95,517,000	Total Salary 3.2%
13,625,000	14,928,200	Health Insurance

Certified Teacher Salaries - FY27 Budget (000's)

FY26 Forecast	FY27 Budget	
		<u>Teacher Base & Extended Contract</u>
	54,743,835	FY26 Contract Staff - Returning
	2,124,175	FY26 Contract Staff - Retirees
	144,137	FY26 Extended Contracts
	57,012,147	FY26 Total Contract Staff
		<u>FY27 Increases</u>
(Note 1)	1,148,353	Step Increase (returning staff)
(Note 1)	1,004,896	Base increase (returning staff)
(Note 1)	2,153,249	Returning staff increase
	296,000	Channel Change (FY26 \$296K)
	(804,175)	Net Retirement (60K avg hire; FY25 = 60K)
(Note 2)	1,645,074	Adj increase, net retirees/channels
	-	Extended Contract Increase
	-	Other - Contract deductions/resignations (unpaid leave, extended contract variances, etc.)
	126,779	FTE +/- (2 social workers offset by \$134K CHADS counseling reduction)
	1,771,853	FY27 net change
58,784,000	56,925,000	58,784,000 Teacher/Extended
349,509	339,000	349,509 Supplemental (Dept head, overload, music/strings, SCOPE night school, ISS)
902,125	875,000	902,125 Sub Teacher - Sick Leave
57,736	56,000	39,000 Sub Teacher - Training PD
2,956,908	2,868,000	2,910,621 Supplemental - Athletics/PD/PAT/Comm Educ/Fed Programs
154,650	150,000	154,745 Unused Leave - Vacation/Sick
63,204,928	61,213,000	63,140,000 Certified Teacher Total

Reconcile FY26 Forecast to FY26 Contract	
56,925,000	FY26 Forecast
87,147	FY26 Addback Contract Deductions
57,012,147	FY26 Total Base/Extended Contract
Returning staff (Note 1)	
2.1% Step	Base Salary
1.8% Base	FY26 Base \$ 48,100
3.9% Step+Base	Add to Base 1,000
	Note 1
	FY27 Base \$ 49,100
Note 2	Step 1 BA 2.1%
2.9% Adj increase	

3.1%	1,927,000	Increase from CY (Note 3)
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Certified Salary Increase Summary FY27	
1,771,853	Teacher
68,000	Supplemental/Subs/Unused Leave
87,147	FY26 Addback Contract Deductions
1,927,000	Total FY27 Increase (Note 3)

Note 1: The total cost for returning teachers is 2.1% for one step that costs \$1,148K, plus 1.8% for the cumulative base addition that costs \$1,005K for a total increase of 3.9% and \$2.2M cost.
The base addition includes increasing step 1 (tier 1.1BA) by \$1,000, or 2.1%, from \$48,100 to \$49,100. This compares favorably with benchmark districts despite December CPI of 2.7% and this increase costs \$766K. Additionally, tier 6.10 was eliminated from the pay schedule which accelerates pay increases. The cost to collapse this tier is \$239K.
Thus, total cost of returning teachers is a 3.9% increase for \$2.2M.

Note 2: The total cost for all teachers, returning staff plus new hires, includes net savings realized from teacher retirements, offset partially by adding channel increases. This adjusted cost increase is 2.9%, or \$1.6M.

Note 3: FY27 total teacher salary includes teacher base contract plus supplemental pay. This cost increases 3.1%, or \$1.9M from FY26 forecast salary.

Mehlville School District Admin Salaries - FY27 Budget (000's)

Forecast FY26		
Certified	Classified	Total
7,267,000	2,053,000	9,320,000

Budget FY27		
Certified	Classified	Total
6,012,026	1,488,525	7,500,551
1,250,999	364,143	1,615,142
7,263,025	1,852,668	9,115,693
-	196,685	196,685
7,263,025	2,049,353	9,312,378

FY26 Contract Staff - Returning to Similar Position
FY26 Contract Staff - Separations or Changing Jobs
Sub-total
FY26 Contract Staff - Market Adjustment/Promotion
FY26 Total Contract Staff

FY27 Increases				
Note 1	180,361	44,656	225,017	3.0%
	(22,869)	(14,441)	(37,310)	
Note 2	157,492	30,215	187,707	2.1%
Note 3	(165,703)	130,000	(35,703)	Note 3
	-	20,065	20,065	
Note 4	-	145,417	145,417	
	-	-	-	
	-	-	-	
	186	950	1,136	
Note 5	(8,025)	326,647	318,622	
	7,255,000	2,376,000	9,631,000	3.3%

Base Increase - Returning Staff
Net Savings - Job Replacements (separations/job changes)
Adjusted increase, net of Job Replacement Savings
FTE +/- -1 Assoc Director, +Admin stipend, +1 add'l Director of Facilities
Market Adjustment
Training Staff Transition (CFO, HR staff, Facilities staff)
Fill Open Position
Reclass from Hourly
Rounding
Total Increase

- Note 1: The base salary increase for returning staff shows the dollar and % raises for existing staff that are returning to the same position. This benchmark is equivalent to the teacher increase for "step + base" since admin staff do not have steps.
- Note 2: The adjusted salary increase % is normally less than the base increase % since it combines the base increase above with net savings from staff hired at a lower salary to replace staff that either separated (resigned or retired) or transferred to another job.
- Note 3: Reduction of the Associate Supt position was planned for FY27 for savings to offset FY26 FTE additions. A second Director of Facilities is added in FY27 to help manage capital projects, then will be reduced to one director in FY28.
- Note 4: This cost is for staff overlap training for known retirements in key positions.
- Note 5: Total salary increases include market adjustments for staff exceptions to align with Prop E goals, training for staff transition for known key areas of retirement, plus FTE adds and subtracts.

Classified Hourly Salaries - FY27 Budget (000's)

FY26 Forecast	FY27 Budget	Hourly Staff	
		21,782,000	Current Year Forecast
		-	Market Adjustments
		499,000	Step Increase
		345,000	Base Increase
		-	Reclass to Admin
		(35,000)	Net retirement savings
		-	Fill Open Positions
		809,000	Net increase
21,782,000	22,591,000	Hourly Staff	
215,000	155,000	Unused Leave	
21,997,000	22,746,000	Classified Hourly Total	

Health Insurance - FY27 Budget (000's)

13,625,000	Forecast FY26 (includes Jan 2026 rate increase for first 6 months)
	General Fund payment increase (decrease)
255,000	Jan 2026 4.0% rate increase (July 2026 - Dec 2026) of \$510K x 50% = \$255K (District contribution)
985,000	Jan 2027 15.0% rate increase (Jan 2027 - June 2027) of \$1,970K x 50% = \$985K (District contribution)
63,000	5 FTE staff estimate (\$12.6K per person) (2 social workers, +3 bus driver)
200	Rounding
14,928,200	Total Budget FY27
1,303,200	increase
9.6%	increase

CAPITAL

**Mehlville School District
Capital Budget**

		G.O. Bond	(49 cents)	(2.99 cents)	Capital	Fund Balance
Capital Budget FY2026	Fund #410	Prop S	Prop R	Prop A	HVAC Reserves	Total
Beginning balance @6/30/2025	\$ 5,897,394	\$ 5,212,097	\$ 1,793,531	\$ 360,666	\$ 18,019,673	\$ 31,283,361
Tax levy revenue/interest	18,514,480	55,000		821,520	3,500,000	22,891,000
Transfers from General Fund			-			-
Transfers from Food Service	403,341					403,341
Prop R Transfer from General Fund			1,750,000			1,750,000
Total Funds Available	24,815,215	5,267,097	3,543,531	1,182,186	21,519,673	56,327,702
Summer 2025 Work (Budgeted FY26)						
#00102-2 Bierbaum Ph.2		1,118,499				1,118,499
#00106-2 MOSAIC phase 2 of 2		1,452,804				1,452,804
#00124 Furniture - All Locations		348,109				348,109
MHS (6)/OHS (3) Restrooms		216,462				216,462
HVAC - Pool					109,004	109,004
Roof - Wohlwend 210 squares	-			299,837		299,837
Roof - WMS 87 squares				110,997		110,997
Roof - Rogers 425 squares				-		-
Roof - MOSAIC 190 squares				-		-
HVAC - John Cary Boilers					64,347	64,347
HVAC - Blades					1,022,715	1,022,715
HVAC - Rogers Chiller					341,763	341,763
HVAC - Trautwein					1,741,656	1,741,656
HVAC - OMS					1,199,807	1,199,807
HVAC - WMS					1,309,728	1,309,728
HVAC - OHS					4,828,856	4,828,856
HVAC - Beasley					840,017	840,017
HVAC - Biebaum					837,085	837,085
HVAC - MHS					3,112,857	3,112,857
Lemay 2900 phase 2	400,529					400,529
Lemay 2900 ph2 Furniture	369,440					369,440
Asphalt	337,976					337,976
Transportation Office Trailer	292,853					292,853
Window Security Film (Prop E)			30,899			30,899
Security Fencing			32,895			32,895
Security Cameras (Mosaic/Forder/JC)	40,417					40,417
MHS Gym A - Ceiling paint	14,497					14,497
MHS/OHS - Food Service Generators	169,523					169,523
Baumgartner House Demo	50,609					50,609
Point Fire Alarm	35,737					35,737
IT Optic Backbone/Path Upgrades	150,000					150,000
OHS Library Remodel	36,500					36,500
Wohlwend ADA Stair Lift		49,995				49,995
SCOPE renovation of CO Bldg - on hold	65,750					65,750
Transportation Facility	178,827					178,827
District-wide Keypad Entry			96,455			96,455
Security - Fencing ELE			61,763			61,763
Library Carpet			392,035			392,035
Instructional \$10K per Bldg Improvements	90,000					90,000
Playground Replacement - Trautwein	133,175					133,175
FY27 Projects	425,131					425,131
Contingency	90,451					90,451
Capital Plan Projects	Budget 22,500,000	2,881,415	3,185,868	614,047	410,834	15,407,836
						22,500,000
						Budget - Capital Plan Projects 22,500,000
Non-Projects:	Budget	Actual				
General Equip #6541	71,979	67,245				
Food Service Equip #6541	432,036	403,341				
Furniture (Prog 342) #6541	55,000	49,083				
Instructional Equip #6542	112,511	112,360				
Technology #6543	765,000	700,484				
Vehicle - Facilities #211, #240	100,000	96,878				
Vehicle - Tech #5, Facility #240	44,245	44,245				
Buses - 5	700,436	700,435			771,352	
Other debt	318		318			
Total Non-project expense	2,281,525	2,174,071	318	-	771,352	-
Total Project + Non-project	24,781,525	5,055,486	3,186,186	614,047	1,182,186	15,407,836
						25,445,741
Ending Balance @6/30/2026	\$ 19,759,729	\$ 2,080,910	\$ 2,929,484	\$ -	\$ 6,111,837	\$ 30,881,961

**Mehlville School District
Capital Budget**

Capital Budget FY2027

	<u>Fund #410</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Prop A</u>	<u>HVAC Reserves</u>	<u>Total</u>
Beginning balance @6/30/2026	\$ 19,759,729	\$ 2,080,910	\$ 2,929,484	\$ -	\$ 6,111,837	\$ 30,881,961
Tax levy revenue/interest	12,526,853			1,514,590	(257,442)	13,784,000
Transfers from Food Service	171,800					171,800
Transfer from General Fund	-		1,750,000			1,750,000
Total Funds Available	32,458,382	2,080,910	4,679,484	1,514,590	5,854,395	46,587,761

Summer 2026 Work (Budget FY27)

MHS (6)/OHS (3) Restrooms		1,100,000				1,100,000
#00106-2 MOSAIC phase 2 of 2		700,000				700,000
Roof - Rogers 425 squares				658,780		658,780
Roof - MOSAIC 190 squares				622,111		622,111
HVAC - Beasley					1,026,688	1,026,688
HVAC - Bierbaum					1,023,104	1,023,104
HVAC - MHS					3,804,603	3,804,603
Asphalt			200,440			200,440
Food Service Generators - Bernard, Buerkle			172,441			172,441
Point Fire Alarm		142,948				142,948
Transportation Facility	BLDD	4,008,173				4,008,173
MHS Regulation Track/Turf Football Field		4,300,000				4,300,000
MHS football restroom/concessions		900,000				900,000
Buerkle Restrooms	BLDD	2,300,000				2,300,000
Restroom fixtures, lights, floors, vents		1,000,000				1,000,000
Security - School Bldg Doors			492,000			492,000
Security - Fencing ELE		138,237				138,237
Lighting - Parking lot/exterior 11 bldgs	bid	335,518				335,518
Library Carpet			40,405			40,405
Instructional \$10K per Bldg Improvements		90,000				90,000
Parking Lot - OHS/Buerkle/Blades/OES	April	15,570	280,910	2,500,000		2,796,480
Playground Replacement - Point	April	206,754				206,754
OHS turf baseball/softball/game fields		3,530,000				3,530,000
MS synthetic gym floor OMS & WMS		278,500				278,500

Property Acquisitions		2,000,000				2,000,000
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						-
						-
						-

Capital Plan Projects	Budget	31,867,182	19,245,700	2,080,910	3,405,286	1,280,891	5,854,395	31,867,182
			Budget - Capital Plan Projects					32,000,000

Non-Projects:

	Budget	
General Equip #6541	87,600	87,600
Food Service Equip #6541	171,800	171,800
Furniture (Prog 342) #6541	51,400	51,400
Instructional Equip #6542	46,000	46,000
Technology #6543	600,000	600,000
Vehicle - 3 Facilities vans	200,000	200,000
Vehicle - Transportation truck	55,000	55,000
Vehicle - IT van	55,000	55,000
New Bus Replacement - 5	771,930	538,231
Other debt	-	-
Total Non-project expense	2,038,730	1,805,031
		-
		-
		233,699
		-
Total Project + Non-project	33,905,912	21,050,731
		2,080,910
		3,405,286
		1,514,590
		5,854,395
		33,905,912

Ending Balance @6/30/2027	\$ 11,407,651	\$ -	\$ 1,274,198	\$ -	\$ -	\$ 12,681,849
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**Mehlville School District
Capital Budget**

Capital Budget FY2028

	<u>Fund #410</u>	<u>G.O. Bond</u>	<u>(49 cents)</u>	<u>Prop S</u>	<u>Prop R</u>	<u>Renewed?</u>	<u>Prop A</u>	<u>Capital</u>	<u>Reserves</u>	<u>Total</u>
Beginning balance @6/30/2027	\$ 11,407,651	\$ -	\$ 1,274,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,681,849
Tax levy revenue	8,200,000						1,500,000		-	9,700,000
Transfers from Food Service	150,000								-	150,000
Prop R Transfer from General Fund			1,750,000							1,750,000
Total Funds Available	19,757,651	-	3,024,198		1,500,000				-	24,281,849

Summer 2027 Work (Budget FY28)

Roof - Transportation old trailer (storage) 40 squares					66,600					66,600
Roof - Forder 55 squares					91,575					91,575
Roof - Trautwein 80 squares					133,200					133,200
Roof - MOSAIC 191 squares					318,015					318,015
Roof - WMS 165 squares					274,725					274,725
Witzel Demolition	32,000		318,000							350,000
HVAC domestic hot water boiler - John Cary	85,000									85,000
HVAC domestic hot water boiler - Forder	85,000									85,000
HVAC domestic hot water boiler - Hagemann	85,000									85,000
HVAC domestic hot water boiler - Wohlwend	85,000									85,000
HVAC domestic hot water boiler - WMS	85,000									85,000
Asphalt	345,000									345,000
Food Service Generators - Buerkle, Bierbaum	133,000									133,000
Transportation Facility	6,300,000	BLDD								6,300,000
Playground Replacement - OES	150,000									150,000
OHS football turf/refinish track	790,000									790,000
ADA Access	500,000									500,000
Parking Lots MHS, OMS, Bernard, Wohlwend	1,250,000		1,750,000							3,000,000
Instructional Classroom (FACS/Science/Band)	2,000,000									2,000,000

MHS turf for baseball/softball infields	625,000									625,000
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MS synthetic gym floor Bernard & Buerkle	302,500									302,500
HS Locker Rooms MHS & OHS	200,000									200,000

Capital Plan Projects	Budget	16,004,615	13,052,500	-	2,068,000	884,115	-	-	-	16,004,615
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Non-Projects:

	Budget									
General Equip #6541	89,600	89,600								
Food Service Equip #6541	150,000	150,000								
Furniture (Prog 342) #6541	51,400	51,400								
Instructional Equip #6542	48,000	48,000								
Technology #6543	295,000	295,000								
Vehicle - Facilities vehicles	166,000	166,000								
Vehicle - Transportation fuel truck	100,000	100,000								
New Bus Replacement - 5	729,000	113,115			615,885					
Other debt	-	-								
Total Non-project expense	1,629,000	1,013,115	-	-	615,885		-	-	-	1,629,000
Total Project + Non-project	17,633,615	14,065,615	-	2,068,000	1,500,000		-	-	-	17,633,615
Ending Balance @6/30/2028	\$ 5,692,036	\$ -	\$ 956,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,648,234

Capital Budget FY2029

Summer 2028 Work (Budget FY29)

Capital Plan Projects	<u>Budget</u>	5,805,615	3,005,000	-	1,750,000	1,050,615	-	5,805,615
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Page 4

Capital Budget FY2030

Summer 2029 Work (Budget FY30)

Capital Plan Projects	<u>Budget</u>	5,131,050	3,015,000	-	1,500,000	616,050	-	5,131,050
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Budget

Ending Balance @6/30/2029	\$	11,084,421	\$	-	\$	1,206,198	\$	125,950	\$	-	\$	12,416,569
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Mehlville School District
Capital Projects Plan FY26 - FY28

Note: Capital projects listed below are based on feedback obtained from the Facilities Steering Committee meetings in the Fall of 2025.
This list will evolve monthly. General projects and costs will turn into specific projects and precise costs as information is gathered.

Summary

FY26 allocated capital funds	\$ 32,314,014	
FY27 allocated capital funds	5,811,955	
FY28 allocated capital funds	7,833,885	Note 4
Reserve for estimated funding shortfalls	-	Note 3
Total estimated capital funds	\$ 45,959,854	This amount is an estimate, it will be updated periodically, and it will vary from actual.

Capital Project Plan FY26-FY28	Note 1	Summer 2026 Cost	Summer 2027 Cost	Summer 2028 Cost	Total Cost	Notes
Transportation Garage/Office (Target 11/21/27)			10,487,000		10,487,000	BLDD 21 months (9 mos design, 12 mos construction)
					-	
					-	
Restrooms (271 total at 18 schools, 647 stalls, 261 urinals, 545 sinks)						
Restrooms OHS and MHS - \$1.4M renovations funded by Prop S outside of these capital funds						
Restrooms - Buerkle		2,300,000			2,300,000	June 25 board approval target
Restroom fixtures, lights, floors, vents			1,000,000		1,000,000	District gathering specs - target 6/1 bid request
					-	
					-	
Security						
Security - District-wide Keypad Entry		96,455			96,455	Project is underway
Security - Doors HS & MS 441 doors/172 windows		492,000			492,000	Board approved April 23, 2026
Security - Fencing ELE		200,000			200,000	Board approved April 23, 2026
Security - External Lighting 11 schools		335,518			335,518	Board approved February 2026
					-	
					-	
Instructional						
Instructional (science/FACS/band/library...)			2,000,000		2,000,000	District gathering specs - target 10/15 bid request
Library Carpet		432,440			432,440	Project is underway
Instructional - \$10K per school		180,000			180,000	Projects by principals are underway
					-	
					-	
ADA access			500,000		500,000	District gathering specs - target 10/15 bid request
					-	
					-	
Site Improvements						
Site - Parking Lots OHS, Buerkle, Blades, OES		2,796,480			2,796,480	Board approved March 2026
Site - Parking Lots MHS, OMS, Bernard, Wohlwend			3,000,000		3,000,000	Summer 2027 FSG cost estimate
Site - Parking Lot JC/Beasley/B'baum/Rogers/T'wein				3,000,000	3,000,000	Summer 2028 FSG cost estimate
Site - Parking Lot Forder/Hag'm'nn/Mosaic/Point/WMS				1,500,000	1,500,000	Summer 2029 FSG cost estimate
Site - District wide signage				TBD	-	District gathering specs - target 10/15 bid request
Site - Property acquisitions		2,000,000			2,000,000	Ongoing
					-	
					-	
Co-curricular activities						
MHS Regulation Track/Football turf Plan \$4M			4,300,000		4,300,000	August board approval target; start 11/15, end 3/1
MHS football restrooms/concession stand			900,000		900,000	August board approval target
Playground Replacement - Trautwein		133,175			133,175	Board approved February 2026
Playground Replacement - Point		206,754			206,754	Board approved April 9, 2026
Playground Replacement - OES			150,000		150,000	Summer 2027 cost estimate
Playground Replacement - John Cary				175,000	175,000	Summer 2028 cost estimate
OHS football turf/refinish track			790,000		790,000	Summer 2027 ATG cost estimate
OHS turf baseball/softball/game fields		3,530,000			3,530,000	Board approved March 2026/ Dugouts April 9th
MHS turf for baseball/softball infields (outfield?)			625,000		625,000	District gathering specs
Middle school turf inside OMS track				TBD	-	ATG cost estimate, pending decision to bid
Middle school turf inside Bernard track				TBD	-	ATG cost estimate, pending decision to bid
Middle school turf inside track at Buerkle? WMS?				TBD	-	
MS synthetic gym floor OMS & WMS		278,500			278,500	Board approved March 2026
MS synthetic gym floor Bernard & Buerkle			302,500		302,500	Summer 2027 Missouri Floor estimate
HS locker room renovations			200,000		200,000	District gathering specs, target 10/15 bid request
HS field houses				TBD	-	District gathering specs, pending decision to bid
Total	Note 2	12,981,322	24,254,500	4,675,000	41,910,822	8,681,322 Contracted Projects

Note 1> This project list is not final. Projects may be added or deleted or put on hold. Projects will be started once bids are approved by the BOE.

Note 2> Project costs shown above are a combination of general estimates, contractor/architect educated estimates, and more precise bid amounts.
Estimated cost amounts will probably change until bids are obtained.

Note 3> A \$5M reserve for estimated funding shortfalls was initially established. FY26 and FY27 state funding decreased formula SAT (from 7,145 to 6,900), sales tax reimbursements decreased (\$1,465 to \$1,452 per student), and transportation funding % decreased (95% to 90%). This reduced revenue \$3.2M in FY27 and \$2.7M in FY26, so the cushion is reduced now to zero.

Note 4> FY28 capital funds estimate is based on capital fund revenue decreasing \$5M from FY27 to offset estimated FY28 operating expense increases. FY27 operating expenses increased \$5M from FY26. FY28 revenue is not expected to decrease like FY27 revenue decreases.

DEBT

**Mehlville School District
Debt Expense Summary**

FY2027 Budget

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

FY2028 Budget

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

FY2029 Budget

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

Mehlville School District Debt Expense Summary

FY2030 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>
Principal	1,700,000	
Interest	685,500	2,385,500
<u>Other</u>		
Principal	-	-
Interest	-	-
Total Debt Payments		\$ 2,385,500
Total Principal	\$ 1,700,000	Capital \$ -
Total Interest	685,500	Debt Service 2,385,500
	<u>\$ 2,385,500</u>	<u>\$ 2,385,500</u>

FY2031 Budget

<u>G.O. Bond Prop S</u>	<u>Amount</u>	<u>Total</u>
Principal	1,750,000	
Interest	634,500	2,384,500
<u>Other</u>		
Principal	-	-
Interest	-	-
Total Debt Payments		\$ 2,384,500
Total Principal	\$ 1,750,000	Capital \$ -
Total Interest	634,500	Debt Service 2,384,500
	<u>\$ 2,384,500</u>	<u>\$ 2,384,500</u>

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

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

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

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

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

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

Mehlville School District
Summary of Principal and Interest Payments For ASBR

ISSUE	<u>Beg Balance</u>	<u>Principal Paid</u>	FY2027 (Refunded)		<u>Ending Balance</u>	<u>Interest</u>	<u>Fund/ Function</u>
			<u>Borrowed</u>				
LEASE PURCHASE							
2019 COPS	-	-			-	-	450
TOTAL	\$ -	\$ -	\$ -		\$ -	\$ -	
Other							
Copiers	-	\$ -	\$ -		-	\$ -	410-5231
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
G.O. Bonds	\$ 27,725,000.00	\$ 1,600,000.00	\$ -		\$ 26,125,000.00	\$ 831,750.00	300
Total Debt	\$ 27,725,000.00	\$ 1,600,000.00	\$ -		\$ 26,125,000.00	\$ 831,750.00	

Facility Authority Principal	\$ -	Fund 410-5231	\$ -
G.O. Bond	\$ 1,600,000.00	Fund 450	-
Copiers	-	Fund 300	831,750.00
Total	\$ 1,600,000.00	Total Interest	\$ 831,750.00

Total P&I Payments	\$ 2,431,750.00
Credits	
Control Total	\$ 2,431,750.00
Difference	\$ -

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

	(000's)
Assessed Value 2025 =	\$ 2,917,342
	15%
Debt Limit =	<u>\$ 437,601</u>
GO Debt Principal	26,125
Debt Capacity =	<u><u>\$ 411,476</u></u>

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

Sources of Funds

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

Cost of Issuance

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

Net Deposit - Bond Proceeds Capital	<u>\$ 37,383,987.00</u>
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Note> If bond proceeds are not fully spent by 6/3/2024, further compliance reporting will be required.
The Districts bond counsel will provide such reporting for appropriate nominal fees.

SUMMARY OF G.O. BOND BY YEAR

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

DETAIL G.O. BOND PAY SCHEDULES

FY	Pay Date	Note 1	Note 2	Total
		Principal	Interest	
2022	3/1/2022	-	781,666.67	\$ 781,666.67
2023	9/1/2022		525,000.00	\$ 525,000.00
2023	3/1/2023	1,450,000.00	525,000.00	\$ 1,975,000.00
2024	9/1/2023		503,250.00	\$ 503,250.00
2024	3/1/2024	1,500,000.00	503,250.00	\$ 2,003,250.00
2025	9/1/2024		480,750.00	\$ 480,750.00
2025	10/16/2024	625,000.00	17,447.75	\$ 642,447.75
2025	3/1/2025	1,525,000.00	471,375.00	\$ 1,996,375.00
2026	9/1/2025		454,026.02	\$ 454,026.02
2026	3/1/2025	625,000.00	17,447.75	\$ 642,447.75
2026	3/1/2026	1,550,000.00	439,125.00	\$ 1,989,125.00
2027	9/1/2026		415,875.00	\$ 415,875.00
2027	3/1/2027	1,600,000.00	415,875.00	\$ 2,015,875.00
2028	9/1/2027		391,875.00	\$ 391,875.00
2028	3/1/2028	1,625,000.00	391,875.00	\$ 2,016,875.00
2029	9/1/2028		367,500.00	\$ 367,500.00
2029	3/1/2029	1,650,000.00	367,500.00	\$ 2,017,500.00
2030	9/1/2029		342,750.00	\$ 342,750.00
2030	3/1/2030	1,700,000.00	342,750.00	\$ 2,042,750.00
2031	9/1/2030		317,250.00	\$ 317,250.00
2031	3/1/2031	1,750,000.00	317,250.00	\$ 2,067,250.00
2032	9/1/2031		291,000.00	\$ 291,000.00
2032	3/1/2032	1,800,000.00	291,000.00	\$ 2,091,000.00
2033	9/1/2032		264,000.00	\$ 264,000.00
2033	3/1/2033	1,850,000.00	264,000.00	\$ 2,114,000.00
2034	9/1/2033		236,250.00	\$ 236,250.00
2034	3/1/2034	1,900,000.00	236,250.00	\$ 2,136,250.00
2035	9/1/2034		207,750.00	\$ 207,750.00
2035	3/1/2035	1,975,000.00	207,750.00	\$ 2,182,750.00
2036	9/1/2035		178,125.00	\$ 178,125.00
2036	3/1/2036	2,025,000.00	178,125.00	\$ 2,203,125.00
2037	9/1/2036		147,750.00	\$ 147,750.00
2037	3/1/2037	2,100,000.00	147,750.00	\$ 2,247,750.00
2038	9/1/2037		116,250.00	\$ 116,250.00
2038	3/1/2038	2,150,000.00	116,250.00	\$ 2,266,250.00
2039	9/1/2038		84,000.00	\$ 84,000.00
2039	3/1/2039	2,200,000.00	84,000.00	\$ 2,284,000.00
2040	9/1/2039		51,000.00	\$ 51,000.00
2040	3/1/2040	2,275,000.00	51,000.00	\$ 2,326,000.00
2041	9/1/2040		16,875.00	\$ 16,875.00
2041	3/1/2041	1,125,000.00	16,875.00	\$ 1,141,875.00
Total		\$ 35,000,000.00	\$ 11,574,838.19	\$ 46,574,838.19

Note 1: \$625K principal prepayment was made 10/16/2024 and also 3/1/26.

Principal prepayments are estimated to save the district \$539K interest over the 20 year bond.

FORECAST

MEHLVILLE SCHOOL DISTRICT
Forecast Summary FY27

Normally a forecast is presented for current year, next year, and 3 additional years. The forecast is always prefaced as a document to take caution when reviewing projections beyond the budget year because of significant fluctuations that will occur. Due to times of uncertainty, the FY27 budget has a much greater chance of significant fluctuation. This makes forecast years beyond FY27 somewhat meaningless. Therefore, it is deemed to be of no value to prepare a forecast for FY27 budget.

REPLACEMENT SCHEDULES

Mehlville School District
Bus Fleet - Replacement Schedule (see Note 3)
Budget 2026-27

2025-26 Bus Fleet (see Note 1)				16 Year Life Cycle Purchase Plan (see Note 2)							
Bus Qty	Model Year	Delivery Date	16 Year Replacement Date	Fiscal Year	Delivery	# Buses Bought	End of Year		(2% inflation)		
							# Buses >16 Yrs Old	# Buses >14 Yrs Old	Bus Unit Cost	Total Bus Cost	
				2009-10		-					
				2010-11		-					
				2011-12		-					
				2012-13		-					
				2013-14		12	(1 new, 11 used)				
				2014-15		5					
				2015-16		-					
				2016-17		11			\$ 93,080	\$ 1,023,885	
				2017-18		7			\$ 82,242	\$ 575,694	
				2018-19		6			\$ 86,171	\$ 517,024	
2	2008	July 2007	July 2023	2019-20		6	7		\$ 97,845	\$ 587,070	
-	2009	July 2008	July 2024	2020-21		5	5		\$ 98,350	\$ 491,749	
8	2010	July 2009	July 2025	2021-22		5	1		\$ 102,185	\$ 510,924	
-	2011	July 2010	July 2026	2022-23		5	-		\$ 110,010	\$ 550,049	
1	2012	July 2011	July 2027	2023-24		5	9	21	\$ 120,722	\$ 603,610	
1	2013	July 2012	July 2028	2024-25	July 2024	6	4	15	\$ 139,941	\$ 839,644	
1	2014	July 2013	July 2029	2025-26	July 2025	5	10	11	\$ 140,087	\$ 700,436	
	2015	July 2014	July 2030	1	2026-27	July 2026	5	5	7	\$ 154,386	\$ 771,930
4	2016	July 2015	July 2031	2	2027-28	July 2027	5	1	3	\$ 157,474	\$ 787,369
10	2017	July 2016	July 2032	3	2028-29	July 2028	5	(3)	(2)	\$ 160,623	\$ 803,116
7	2018	July 2017	July 2033	4	2029-30	July 2029	5	(7)	(3)	\$ 163,836	\$ 819,178
6	2019	July 2018	July 2034	5	2030-31	July 2030	6	(13)	1	\$ 167,112	\$ 1,002,674
6	2020	July 2019	July 2035	6	2031-32	July 2031	6	(15)	2	\$ 170,455	\$ 1,022,728
1	2021	July 2020	July 2036	7	2032-33	July 2032	6	(11)	2	\$ 173,864	\$ 1,043,182
10	2022	July 2021	July 2036	8	2033-34	July 2033	6	(10)	2	\$ 177,341	\$ 1,064,046
-	2023	July 2022	July 2037	9	2034-35	July 2034	5	(9)	(2)	\$ 180,888	\$ 904,439
9	2024	July 2023	July 2038	10	2035-36	July 2035	6	(9)	2	\$ 184,506	\$ 1,107,033
6	2025	July 2024	July 2039	11	2036-37	July 2036	5	(13)	(3)	\$ 188,196	\$ 940,978
5		July 2025	July 2040	12	2037-38	July 2037	5	(8)	1	\$ 191,960	\$ 959,798
				13	2038-39	July 2038	5	(13)		\$ 195,799	\$ 978,994
				14	2039-40	July 2039	5	(9)		\$ 199,715	\$ 998,574
				15	2040-41	July 2040	5	(8)		\$ 203,709	\$ 1,018,545
				16	2041-42	July 2041	5	(8)		\$ 207,783	\$ 1,038,916
77	Total						85	Purchases from FY27 thru FY42			
(see Note 1)						(see Note 2)					

- Note 1:** This section represents the bus fleet once the new year buses are purchased and old buses are sold. The number of buses by model year show the age of our fleet. **Industry recommends optimal bus replacement is after 14 years.** The district replacement target is 16 years due to historical budget constraints. If buses are not replaced timely, there are two negative consequences. First, child safety is at risk due to higher rates of buses stranded on the road. Secondly, older buses cost more since repair costs exceed the average annual bus cost when spreading the purchase price over a 16 year life cycle. Additionally, it is important to remember that DESE reimburses about 25% of the cost of buses over an 8 year period, so the average cost to the district is even lower. The replacement date column shows when each model year should be replaced to stay within the 16 year target.
- Note 2:** The life cycle purchase plan shows how many buses should be purchased each year, the date of the purchase, and how many buses in the fleet remain > 16 years old. Note that some **future years show negative buses > 16 years.** That does NOT mean buses should not be purchased - they should. It means that buses replaced in those years are merely 16 years old instead of 17 or more years old. **Remember in Note 1, industry standard is 14 years, so we are still more cost effective to be replacing 15 and 16 year old buses when opportunity allows.**
- Note 3:** Note that **1 new bus** was purchased from FY10 - FY14. The next 5 years (FY15-FY19), **29 new buses were purchased.** It is critical to follow this bus replacement schedule to avoid such "29-1 catch-ups" like the past. **It is strongly recommended in the future that a permanent, restricted capital levy be established to fund this cost.**

Mehlville School District
Non-Bus Fleet Vehicle Replacement Schedule
Budget FY27

<u>Dept</u>	<u>Vehicle #</u>		<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	
Facilities	201	Van			56,000		
Facilities	211	Stake Truck		90,000			
Facilities	212	Van				57,000	
Facilities	214	Dump truck			110,000		
Facilities	220	Van		55,000			
Facilities	238	Van		55,000			
Facilities	213	Van	48,199				
Facilities	218	Van	48,679				
sub-total			-	96,878	200,000	166,000	57,000
Transportation	186	Fuel Truck			100,000		
Transportation	V-1	Truck					
Transportation	V-5	Truck		55,000			
IT	Tech 5	Van	44,245				
IT	Tech 6	Van		55,000			
Grand Total			-	141,123	310,000	266,000	57,000

Note: Costs are listed at current estimated values.

Mehlville School District
FY27 Budget - Facilities Non-Bus Fleet @ December 2025
33 Vehicles + Spares

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

12/3/2024 Estimated									
Lic #	YEAR	MAKE	MODEL	VIN NUMBER		ASSIGNED TO	Mileage	Replace	Estimate
1	201	2013	CHEV.	G-3500 EXPRESS	1GCZGUCG6D1167692		Lestel Rushing/Rich Johnson	110,614	FY28 \$ 56,000
2	202	2024	Ford	350 Transit Van	1FTBW2C83RKA06090		Scott McCrea	15,934	FY41
3	203	2024	CHEV.	3500 SILVERADO	1GC3YSE7XRF372477	Plow	Randy Showalter	6,686	FY40
4	204	2019	CHEV.	Econoline Express 3500	1GCZGHFG2K1281382		Todd Tate	24,949	FY35
5	205	2024	Ford	350 Transit Van	1FTBW2C82RKA12480		Lou Scott	5,503	FY41
6	206	2024	CHEV.	3500 SILVERADO	1GC3YSE7XRF128828	Plow	Joe Gipson	10,112	FY40
7	207	2020	CHEV.	EXPRESS 3500 Extend	1GCZGHFG9L1238076		Adam Austerman	29,905	FY36
8	210	2024	CHEV.	Express 2500 Cargo	1GCWGAF71R1103919		Luke Parcel	7,136	FY40
9	211	1990	IHC	S1900 STK. TRUCK	1HTSAZRM5LH684603		White Stake Truck	107,273	FY27 \$ 90,000
10	212	2012	CHEV.	G-2500 EXPRESS	1GCWGFC4C1188968		Rich Johnson	108,104	FY29 \$ 57,000
11	213	2025	CHEV.	E-250 VAN	1GCZGHF79S1270797		Steve Doyle	NEW	FY40 \$ 48,199
12	214	2000	sterling	DUMP	2FWKAJCB21AH38979		Dump Truck	155,491	FY28 \$ 110,000
13	215	2025	FORD	E-SERIES CUTAWAY	1FDXE4FNX5DD35610		Erich Mueller	5,604	FY41
14	216	2016	CHEV.	3500 SILVERADO	1GCOKYEG5GZ427226	Plow	Grounds Pick-up	69,366	FY32
15	217	2015	CHEV.	G23705	1GCWGBFG1G1118195		Rich Sabo	46,440	FY31
16	218	2025	CHEV.	Express 3500	1GCZGHF79S1268404		Robert Brewer	NEW	FY41 \$ 48,679
17	219	2024	CHEV.	2500 SILVERADO	1GC5YNE72RF108471		Mike Gegg	13,166	FY40
18	220	2009	FORD	E-250 EXT VAN	1FTNS24L79DA40341		John Sieving	85,736	FY27 \$ 55,000
19	221	2023	CHEV.	G-3500 EXPRESS	1GCZGHFP1P1100845		Aaron Brown	20,367	FY39
20	222	2016	CHEV.	1500 SILVERADO	1GCNKNEC9GZ397293		John Tucker	33,793	FY32
21	223	2020	RAM	Dump Truck	3C7WRNBLXLG220530	Salt/Plow	Dump Truck	12,972	FY36
22	224	2016	CHEV.	3500 SILVERADO	1GCOKYEG5G2303649	Plow	Grounds	49,881	FY32
23	227	2023	Dodge	RAM 5500 Chassis	3C7WRNBL2PG61714	Salt/Plow	Dump Truck	6,832	FY39
24	231	2025	CHEV.	EXPRESS 2500 VAN	1GCWGAF77S1101159		Neal Beshel	2,806	FY41
25	232	2019	CHEV.	EXPRESS G2	1GCWGAFG2K1242186		Kim Ezell	82,235	FY35
26	233	2016	CHEV.	3500 SILVERADO	1GCOKYEG9GZ427259	Plow	Elijah Runion	53,948	FY32
27	237	2019	CHEV.	SILVERADO 2500 4WD	1GC1KREG7KF128132	Plow	Grounds Pick-up	34,468	FY35
28	238	2009	FORD	ESCAPE 4WD	1FMCU92749KB86199			99,437	FY27 \$ 55,000
29	243	2020	CHEV.	Silverado 2500 HD	1GC1YLE79LF182190	Plow	Grounds Pick-up	31,119	FY36
30	244	2017	CHEV.	EXPRESS 3500	1GCZGHFG6H1114242		David Smith	52,850	FY33
31	245	2017	CHEV.	EXPRESS 3500	1GCZGHFG0H1166899		Vincent Allred	38,144	FY33
32	246	2018	CHEV.	EXPRESS 3500	1GCZGHFG3J1332130	Plow	Chad Schmidt	53,732	FY34
33	247	2018	CHEV.	EXPRESS 3500	1GCZGHFG2J1343457		Larry Dittrich	39,411	FY34
spare	225	2009	FORD	SD F350 4x4 CREW	1FTWW31539EA88062	Plow	Spare	83,491	spare
spare	226	2004	FORD	E-350 BOX VAN	1FDWE35L14HA46147		Spare	102,607	spare
spare	239	2007	FORD	E-150 VAN	1FTNE14W27DA22015		Spare	174,438	spare
spare	240	2007	FORD	E-250 VAN	1FTNS24W97DA28313		Spare	124,699	spare
spare	241	2008	FORD	E-350 VAN	1FTSS34L68DA73287		Spare	98,837	spare
	242	2008	FORD	E-350 VAN	1FMNE11L38DA73286		replace with new #210	152,315	spare

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

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

Mehlville School District
FY27 Budget - Other Non-Bus Fleet @ December 2025

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

12/31/2025 Estimated

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

1	V-1	2024	CHEV.	2500 Silverado	1GB0YLE77RF298657	Shop	3,274	FY41	
2	186	1986	IHC	S-1900 Fueling Truck	1HTLDTVN1GHA18533	Fuel man	Over 400K	FY28	\$ 100,000
3	V-5	2007	FORD	Ranger Truck	1FTYR14D77PA62542	Office staff	58,765	FY27	\$ 55,000
4	V-3	2016	CHEV.	3500 Silverado SRW	1GB3KYC89GZ272547	Shop	20,766	FY33	
5	V-2	2020	CHEV.	2500HD Silverado	1GC4YLE77LF153087	Office staff	14,952	FY37	
6	V-4	2000	CHEV.	3500 Silverado SRW	1GTHK34J6YR201149	Plow Truck	67,511	no replace	

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

I.T.

7	TECH-1	2017	CHEV.	Equinox	2GNALBEK2H1539552	Ryan Hafertepe	53,488	FY35	
8	TECH-3	2024	FORD	Transit 150 Van	1FTYE1Y81RKB90459	Daniel McNulty	513	FY40	\$ 44,245
9	TECH-4	2024	FORD	Transit 150 Van	1FTYE1Y89RKA02805	John Nguyen	6,946	FY40	
10	TECH-5	2006	FORD	E-150 Van	1FTRE14W16HA08597	Freddie Muthonja	99,803	spare	
11	TECH-6	2007	FORD	E-150 Van	1FTNE14W37DA38675	Jack Giddens	76,703	FY27	\$ 55,000
12	TECH-7	2018	CHEV	G-2500 Express	1GCWGBFG1J1176010	Dennis Oric	47,235	FY34	

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

Food Service

13	400	2017	CHEV	G-3500 VAN	1GCZGHFG3H1123089	Dan	99,827	FY32	
14	600	2019	ISUZU	FTR Box Truck	54DK6S163KSG00250	Steve	71,525	FY35	
	Old bus#21	2002	Bluebird	Food Truck	1BABHCPHX2F203115			no replace	

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

COMMUNITY ED

15	1	2014	CHEV	CRUZ	1G1PA5SH1E7455667	Driver's Ed - Mehlville	30,383	TBD	
16	2	2020	CHEV	TRAX	KL7CJCSB0LB051234	Driver's Ed - Mehlville	27,180	FY31	

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

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

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

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

FY27 Budget - 20 Year Replacement Plan Facilities Roofing

	Note 1	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43	FY44	FY45
	Total	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer
Building	Squares	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Admin																				
Central Office	118					118														
2900 Lemay	370				370															
Witzel Admin	225						225													
Trans - Garage	48		40	(old trailer, if replaced by a new trailer, is used for storage and still needs roof repair)																
Trans - Trailer																				
Swimming Pool	108																108			
JB	160										10									
Early Childhood	237																	37		
5501 Milburn	Note 3				\$15K															
Elementary																				
Beasley	423												105							318
Bierbaum	402														381			21		
Blades	449			239												101				
Forder	427		55									304					68			
Hagemann	324					324														
Oakville ELE	244																			
Point	667			315									199						162	
Rogers	436	436																		
Trautwein	373		80															293		
MOSAIC	191	191																		
Wohlwend	347					42													95	
Middle School																				
Bernard	750																	750		
Buerkle	463																		463	
Oakville MS	438			77													361			
Washington	724		165																472	
High School																				
Mehlville HS	1,247					90										887	119	151		
Oakville HS	1,099														266				833	
SCOPE (see Witzel)																				
Grand Total	10,270	627	340	631	370	574	225	-	-	-	10	304	304	-	647	988	656	1,252	2,025	318
		Note 2																		

Note 1: Cost of 1 square is estimated at \$1,665 but varies obviously. A "square" of roofing is a section of 10' x 10'. One vendor can complete about 750 squares per summer unless they add extra labor.

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

Note 3: This property is potentially the site for a future OHS auditorium, but is currently a house that is rented. Estimated roof cost is \$15K unless the house is demolished.

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

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

FY27 Budget - Replacement Plan Facilities HVAC

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43	FY44	FY45
	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer	Summer
Building	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
<u>Admin</u>																			x			
Central Office																			x			
2900 Lemay																			x			
Witzel Admin																						
Transp Garage					RTU -1																	
Swimming Pool		x																	x			
JB							HVAC															
John Cary	x		boiler		DHWB													x				
<u>Elementary</u>																						
Beasley				x										P					P			
Bierbaum				x															x			
Blades	x		x			DHWB												x				
Forder					DHWB										x							
Hagemann					DHWB								x									
Oakville ELE	x	x															x					
Point		x															x					
Rogers			chiller			DHWB												x				
Trautwein			x			DHWB												x				
MOSAIC					RTU -2							x										
Wohlwend		x			DHWB												x					
<u>Middle School</u>																						
Bernard		x															x					
Buerkle											x											
Oakville MS			x			DHWB		RTU -3									x					
Washington			x		DHWB			RTU -2										x				
<u>High School</u>																						
Mehlville HS	x			x												P			P			
MHS Auditorium						x																
Oakville HS	x		x			DHWB												x				
SCOPE (CO bldg)																						
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DHWB = domestic hot water boiler

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

Note 2> Summer 2028 domestic hot water boilers will total about \$190K for all 5 units,

HVAC auditorium is estimated at \$815K.

Note 3> Summer 2029 JB HVAC is estimated at \$2.2M.

FY27 Budget - IT Equipment Replacement Target

Device	Life Span (yrs)	Qty On Hand	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	
Wireless Controllers	10	3			75,000			
Network Switches	10	143	600,000	600,000				
Firewall	8	2	125,000			\$ 125,000		
Servers	8	1			175,000			
Data Storage (VEAM Local)	8	1				32,000		
Cameras Storage	5	4			20,000		22,000	
Phone Operating System 10.0	5	1			25,000			
#410-2331-6543-1000-00530-1 Total Capital			See Note 1	\$ 725,000	\$ 600,000	\$ 295,000	\$ 157,000	\$ 22,000

	Life Span (yrs)	Qty On Hand	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
Desktop Computers	5	1,646	\$ 327,000	\$ 450,000	\$ 325,000	\$ 325,000	\$ 330,000
Laptops	5	515	115,000	150,000	112,000	117,000	123,000
Chromebooks	4	15,200	1,718,000	805,000	1,330,000	1,335,000	1,340,000
Projectors	7	672	47,700	50,000	52,000	53,000	54,000
Printers	8	319	18,500	19,000	19,600	20,900	22,500
Access Points	7	770	50,000	55,000	57,500	53,500	55,000
Cameras	8	830	48,350	50,000	40,000	41,000	42,000
SmartBoards (6542 Classroom Tech)	10	309	50,000	55,000	57,000	59,000	61,000
Back up Power Supplies	6	51	17,000	24,500	26,000	27,500	29,000
Total Supplies	See Note 2		\$ 2,391,550	\$ 1,658,500	\$ 2,019,100	\$ 2,031,900	\$ 2,056,500
Grand Total			\$ 3,116,550	\$ 2,258,500	\$ 2,314,100	\$ 2,188,900	\$ 2,078,500

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

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

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

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

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

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

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

FY27 Budget - Food Service Equipment Replacement Plan

Summer 2025			Summer 2026		Summer 2027		Summer 2028	
School	FY26	Cost	FY27	Cost	FY28	Cost	FY29	Cost
Beasley								
Bierbaum					dish machine	\$28,000		
Blades	dishmachine	29,415						
Forder								
Hagemann								
MOSAIC								
OES					dish machine	\$28,000	Serving line	\$65,000
	milk cooler	3,965						
	disposal	2,587						
Point			disposal	\$ 2,800				
Rogers	walk-ins	72,409	dish machine	\$27,000				
Trautwein								
Wohlwend	walk-ins install	14,127						
	2 door cooler	4,495						
	disposal	2,831						
Bernard	walk-ins	\$ 57,727	ice machine	\$ 3,500	3 walk-ins	\$ 80,000		
Buerkle	dishmachine	46,461	2 milk coolers	\$9,000				
	walk-in freezer	10,280						
OMS	walk-ins	81,524						
WMS								
MHS	2 door reach-in cool	4,633						
OHS	dishmachine	76,394	4 walk-ins	\$100,000				
	combi oven	25,188	combi oven	26,000				
			disposal	\$ 3,500				
Warehouse							Walk-in freezer	\$45,000
DESE Grant								
REBATES								
Estimated Cost		\$ 432,036		\$ 171,800		\$ 136,000		\$ 110,000

HISTORICAL DATA

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

<u>Fiscal Year</u>	<u>#110 General</u>	<u>#120 Teachers</u>	<u>Operating Funds</u>	<u>Reserve Balance</u>	<u>#500 Food Service</u>	<u>#600 Activity</u>	<u>#700 Athletics</u>	<u>#300 Debt Service</u>	<u>#410 Capital</u>	<u>#450 COPS</u>	<u>Grand Total</u>
2025	\$ 40,803	\$ 2,304	\$ 43,107	34.0%	\$ 2,978	\$ 1,392	\$ 274	\$ 3,018	\$ 31,283	\$ -	\$ 82,052
2024	\$ 40,536	\$ 3,590	\$ 44,126	34.0%	\$ 3,578	\$ 1,400	\$ 257	\$ 2,902	\$ 39,723	\$ -	\$ 91,986
2023	\$ 40,873	\$ 2,737	\$ 43,610	37.0%	\$ 4,029	\$ 1,390	\$ 223	\$ 2,182	\$ 36,949	\$ -	\$ 88,383
2022	\$ 34,430	\$ 3,401	\$ 37,831	34.3%	\$ 3,439	\$ 1,298	\$ 284	\$ 1,853	\$ 43,472	\$ -	\$ 88,177
2021	\$ 32,324	\$ 3,842	\$ 36,166	35.9%	\$ 1,400	\$ 1,290	\$ 198	\$ -	\$ 40,560	\$ -	\$ 79,614
2020	\$ 35,502	\$ 484	\$ 35,986	36.2%	\$ 663	\$ 1,329	\$ 230	\$ -	\$ 214	\$ 2,971	\$ 41,393
2019	\$ 29,258	\$ 841	\$ 30,099	30.3%	\$ 966	\$ 1,298	\$ 231	\$ -	\$ 2,229	\$ 4,925	\$ 39,748
2018	\$ 26,226	\$ 1,341	\$ 27,567	28.8%	\$ 1,089	\$ 1,231	\$ 256	\$ -	\$ 2,374	\$ 6,079	\$ 38,596
2017	\$ 23,681	\$ 1,205	\$ 24,886	26.7%	\$ 1,285	\$ 1,258	\$ 221	\$ -	\$ 2,622	\$ 5,659	\$ 35,931
2016	\$ 17,416	\$ 4,429	\$ 21,845	25.0%	\$ 1,116	\$ 1,221	\$ 213	\$ 659	\$ 1,380	\$ 7,320	\$ 33,754
2015	\$ 15,831	\$ 3,536	\$ 19,367	21.3%	\$ 988	\$ 1,175	\$ 175	\$ 575	\$ 336	\$ 6,815	\$ 29,431
2014	\$ 12,351	\$ 8,629	\$ 20,980	23.7%	\$ 1,074	\$ 1,349	\$ 202	\$ 615	\$ 720	\$ 7,026	\$ 31,966
2013	\$ 11,676	\$ 8,632	\$ 20,308	23.7%	\$ 990	\$ 1,333	\$ 180	\$ 658	\$ 865	\$ 7,189	\$ 31,523
2012	\$ 11,548	\$ 8,202	\$ 19,750	22.6%	\$ 1,224	\$ 1,235	\$ 135	\$ 656	\$ 1,119	\$ 4,641	\$ 28,760
2011	\$ 8,815	\$ 6,122	\$ 14,937	17.5%	\$ 1,296	\$ 1,073	\$ 88	\$ 625	\$ 1,202	\$ 6,651	\$ 25,872
2010	\$ 6,840	\$ 5,866	\$ 12,706	15.1%	\$ 1,099	\$ 956	\$ 64	\$ 632	\$ 1,166	\$ 6,427	\$ 23,050
2009	\$ 5,707	\$ 6,840	\$ 12,547	15.8%	\$ 702	\$ 876	\$ 95	\$ 553	\$ 1,014	\$ 6,152	\$ 21,939
2008	\$ 5,096	\$ 5,773	\$ 10,869	13.5%	\$ 419	\$ 936	\$ 75	\$ 5,464	\$ 1,339	\$ 4,993	\$ 24,095
2007	\$ 5,271	\$ 5,365	\$ 10,636	14.2%	\$ 342	\$ 1,007	\$ 72	\$ 4,628	\$ 1,531	\$ 3,540	\$ 21,756
2006	\$ 3,794	\$ 3,256	\$ 7,050	9.5%	\$ 405	\$ 1,067	\$ 58	\$ 4,263	\$ 1,738	\$ 2,002	\$ 16,583
2005	\$ 2,696	\$ 2,476	\$ 5,172	7.1%	\$ 423	\$ 887	\$ 27	\$ 3,048	\$ 1,579	\$ 1,621	\$ 12,757
2004	\$ 1,262	\$ 2,132	\$ 3,394	4.6%	\$ 493	\$ 848	\$ 13	\$ 1,904	\$ 1,132	\$ 1,667	\$ 9,451
2003	\$ 1,477	\$ 3,065	\$ 4,542	6.5%	\$ 827	\$ 654	\$ (23)	\$ 1,458	\$ 1,015	\$ 4,502	\$ 12,975
2002	\$ 2,078	\$ 2,387	\$ 4,465	6.7%	\$ 1,047	\$ 620	\$ 1	\$ 1,181	\$ 1,295	\$ 5,463	\$ 14,072
2001	\$ 1,689	\$ 1,796	\$ 3,485	5.4%	\$ 980	\$ 618	\$ (25)	\$ 853	\$ 1,699	\$ -	\$ 7,610
2000	\$ 1,819	\$ 1,525	\$ 3,344	5.2%	\$ 972	\$ 513	\$ 15	\$ 810	\$ 1,764	\$ -	\$ 7,418

**Mehlville School District
Revenue History**

REVENUES (000's)	<u>Actual FY2025</u>	<u>Actual FY2024</u>	<u>Actual FY2023</u>	<u>Actual FY2022</u>	<u>Actual FY2021</u>	<u>Actual FY2020</u>	<u>Actual FY2019</u>	<u>Actual FY2018</u>	<u>Actual FY2017</u>
Current Taxes	\$ 100,958	\$ 100,151	\$ 81,570	\$ 77,727	\$ 76,131	\$ 76,071	\$ 73,363	\$ 72,843	\$ 71,097
Delinquent Taxes	1,718	1,141	1,331	524	1,128	1,584	1,173	833	352
Prop C Sales Tax	14,451	14,022	12,416	11,722	10,092	9,709	9,908	9,666	9,529
Fin Inst Taxes	80	102	55	353	81	200	144	179	166
M & M Surtax	2,026	2,015	1,979	1,835	1,883	2,020	1,687	1,712	1,603
Earnings on Invest.	3,344	3,965	3,166	143	48	642	813	458	219
Food Service-Program	2,617	2,490	2,290	436	121	1,320	1,550	1,435	1,404
Food Service-Non-Pro	444	422	400	94	32	441	648	681	617
Student Activities	1,785	1,793	1,646	1,520	669	1,400	2,100	2,170	2,268
Community Service	656	694	602	538	212	338	399	408	405
VICC	889	928	1,196	1,080	1,573	1,752	1,863	1,987	2,294
Other	269	307	328	362	194	282	382	342	771
Total Local	129,237	128,030	106,979	96,334	92,164	95,759	94,030	92,714	90,725
Fines etc	161	135	99	40	75	151	80	96	104
State Assessed Util	1,705	1,848	1,629	1,619	1,633	1,638	1,504	1,647	1,539
Total County	1,866	1,983	1,728	1,659	1,708	1,789	1,584	1,743	1,643
Basic Formula	15,340	11,691	12,296	12,093	11,002	13,413	12,997	11,462	11,286
Transportation	3,586	3,201	3,044	863	813	780	859	736	659
Early Childhood	4,588	4,607	4,187	4,068	3,938	3,777	3,423	2,859	2,730
Classroom Trust	5,392	4,200	3,909	3,950	3,807	2,996	3,815	3,831	3,751
Educational Screen (PAT)	327	301	267	190	195	236	203	177	155
Career Education	30	25	27	31	32	36	20	21	51
Food Service	26	23	23	51	31	30	28	30	29
Enhancement Grant	-	-	7	8	8	-	-	-	-
Other	92	314	-	-	17	22	6	7	22
Total State	29,381	24,362	23,760	21,254	19,843	21,290	21,351	19,123	18,683
Medicaid	262	232	206	177	193	150	125	105	68
Vocational Edu (Perkins)	156	170	153	121	134	125	115	120	112
Early Childhood	77	89	76	80	62	66	71	399	400
School Lunch	1,607	1,927	2,533	4,704	2,212	1,100	1,282	1,336	1,346
School Breakfast	374	467	494	1,270	816	309	312	314	320
Title I	1,320	1,326	1,283	1,567	720	945	939	996	1,092
Title III	291	220	207	240	207	241	139	200	159
Title II	251	279	251	125	128	198	212	305	232
Other	650	3,973	5,640	4,258	2,563	-	60	11	28
Total Federal	4,988	8,683	10,843	12,542	7,035	3,134	3,255	3,786	3,757
Sale of Property	30	36	33	28	23	24	11	24	46
Tuition - Riverview	-	-	-	-	37,709	15	67	91	496
Contracted Educational	334	279	273	391	241	289	303	534	535
Trans From Others	1,794	1,763	1,559	1,225	1,006	1,184	1,278	1,198	1,114
Total Other	2,158	2,078	1,865	1,644	38,979	1,512	1,659	1,847	2,191
GRAND TOTAL	\$ 167,630	\$ 165,136	\$ 145,175	\$ 133,433	\$ 159,729	\$ 123,484	\$ 121,879	\$ 119,213	\$ 116,999
	# Years 12	# Years 11	# Years 10	# Years 9	# Years 8	# Years 7	# Years 6	# Years 5	
Per year avg change since 2014	4.30%	4.58%	3.61%	2.98%	6.11%	2.66%	2.93%	3.11%	
Change	\$ 2,494	\$ 19,961	\$ 11,742	\$ (26,296)	\$ 36,245	\$ 1,605	\$ 2,666	\$ 2,214	\$ 9,320
Change	1.5%	13.7%	8.8%	-16.5%	29.4%	1.3%	2.2%	1.9%	8.7%

Mehlville School District Revenue History

<u>Revenues by Source</u>	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>
Local	129,237	128,030	106,979	96,334	92,164	95,759	94,030	92,714	90,725
County	1,866	1,983	1,728	1,659	1,708	1,789	1,584	1,743	1,643
State	29,381	24,362	23,760	21,254	19,843	21,290	21,351	19,123	18,683
Federal	4,988	8,683	10,843	12,542	7,035	3,134	3,255	3,786	3,757
Other	2,158	2,078	1,865	1,644	38,979	1,512	1,659	1,847	2,191
Total	167,630	165,136	145,175	133,433	159,729	123,484	121,879	119,213	116,999
Local	77.1%	77.5%	73.7%	72.2%	57.7%	77.5%	77.2%	77.8%	77.5%
County	1.1%	1.2%	1.2%	1.2%	1.1%	1.4%	1.3%	1.5%	1.4%
State	17.5%	14.8%	16.4%	15.9%	12.4%	17.2%	17.5%	16.0%	16.0%
Federal	3.0%	5.3%	7.5%	9.4%	4.4%	2.5%	2.7%	3.2%	3.2%
Other	1.3%	1.3%	1.3%	1.2%	24.4%	1.2%	1.4%	1.5%	1.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<u>Revenues by Fund</u>	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>
110 General	50,373	47,486	51,473	41,881	33,463	40,368	39,083	36,895	40,005
120 Teacher	85,534	85,699	76,310	74,010	72,173	66,584	64,729	63,297	58,132
500 Food Service	5,552	5,518	5,916	6,557	4,042	3,215	3,847	3,808	3,716
600 Activity	1,009	1,040	1,029	949	398	977	1,428	1,502	1,547
700 Athletics	650	630	490	452	165	374	440	510	522
410 Capital	21,267	21,536	7,128	6,949	39,892	2,247	2,691	3,601	3,660
300 Debt Service	3,245	3,227	2,829	2,635	-	-	-	-	-
450 COP's	-	-	-	-	9,596	9,719	9,661	9,600	9,417
Total	167,630	165,136	145,175	133,433	159,729	123,484	121,879	119,213	116,999
110 General	30.1%	28.8%	35.5%	31.4%	20.9%	32.7%	32.1%	30.9%	34.2%
120 Teacher	51.0%	51.9%	52.6%	55.5%	45.2%	53.9%	53.1%	53.1%	49.7%
300 Debt Service	1.9%	2.0%	1.9%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
410 Capital	12.7%	13.0%	4.9%	5.2%	25.0%	1.8%	2.2%	3.0%	3.1%
450 COP's	0.0%	0.0%	0.0%	0.0%	6.0%	7.9%	7.9%	8.1%	8.0%
500 Food Service	3.3%	3.3%	4.1%	4.9%	2.5%	2.6%	3.2%	3.2%	3.2%
600 Activity	0.6%	0.6%	0.7%	0.7%	0.2%	0.8%	1.2%	1.3%	1.3%
700 Athletics	0.4%	0.4%	0.3%	0.3%	0.1%	0.3%	0.4%	0.4%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Key Events

FY14 - Full day Kindergarten was implemented which increased WADA

FY14 - Riverview Gardent student tution revenue started

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

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

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

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

FY24 - Prop E revenue netted \$7.2M from 31 cents tax increase (\$6.9M was allocated to competitive salaries and benefits).

Mehlville School District

Expense History

EXPENSE (000's)	Actual FY2025	Actual FY2024	Actual FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018	Actual FY2017
Certified Salaries	\$ 67,174	\$ 65,926	\$ 59,798	\$ 58,531	\$ 54,236	\$ 52,581	\$ 51,110	\$ 48,884	\$ 47,830
Non-Certified Salaries	22,934	21,713	17,850	16,448	15,425	15,465	15,200	14,974	14,510
Total Salaries	90,108	87,639	77,648	74,979	69,661	68,046	66,310	63,858	62,340
Teacher Retirement	10,620	10,364	9,402	9,049	8,421	8,205	7,990	7,706	7,601
Non-Teacher Retirement	1,781	1,680	1,390	1,253	1,198	1,185	1,160	1,102	1,060
Social Security	1,540	1,464	1,198	1,121	1,012	1,011	1,001	965	911
Medicare	1,269	1,231	1,087	1,048	974	951	928	892	867
Medical-Dental Etc	12,755	13,123	11,783	8,994	8,261	8,276	8,292	8,167	8,093
Work Comp/Unemploy	805	634	501	445	602	479	473	439	406
Total Benefits	28,770	28,496	25,361	21,910	20,468	20,107	19,844	19,271	18,938
Tuition	425	350	426	447	769	383	375	487	403
Professional Services	1,231	1,446	1,022	832	568	707	756	748	120
Audit	21	19	17	13	13	13	13	13	13
Technical Services	734	647	608	496	404	312	548	365	737
Legal Services	34	40	44	57	18	11	31	56	64
Property Services	2,393	2,276	1,947	1,891	1,364	1,582	1,552	1,376	1,373
Contracted Trans	929	515	670	456	94	234	404	453	195
Travel	1,283	691	600	485	285	690	1,053	906	951
Property Insurance	966	666	524	479	468	441	427	419	401
Liability Insurance	782	544	541	482	467	438	426	427	407
Fidelity	-	-	-	-	-	-	1	1	2
Other Purch Services	1,054	1,052	1,041	857	862	931	944	914	955
Total Purchased Services	9,852	8,246	7,440	6,495	5,312	5,742	6,530	6,165	5,621
General Supplies	2,890	2,535	2,525	3,257	2,102	2,087	2,079	2,054	1,608
One - to- One	1,624	880	963	780	741	858	919	650	500
Regular Textbooks	1,553	1,115	1,912	1,000	961	837	1,501	1,295	1,307
Library Books	97	105	106	104	105	150	169	162	151
Periodicals	47	40	39	40	46	45	34	23	25
Food Supplies	2,158	2,191	2,069	2,205	1,039	1,404	1,596	1,607	1,600
Energy	2,100	2,624	2,823	2,651	2,095	2,249	2,717	2,686	2,379
Other	3,053	2,885	3,007	2,522	2,096	2,609	3,076	3,590	4,371
Total Supplies	13,522	12,375	13,444	12,559	9,185	10,239	12,091	12,067	11,941
Building	29,014	19,380	13,498	5,755	2,842	3,825	2,807	3,193	2,198
Site Improvement	421	896	2,883	817	376	877	675	680	191
Equip- General	1,505	1,068	1,186	872	424	311	623	658	261
Equip- Instructional	58	195	209	188	207	207	197	178	113
Vehicles	344	127	249	-	116	105	200	86	131
School Buses	840	604	550	511	492	587	517	958	1,129
Total Capital	32,182	22,270	18,575	8,143	4,457	5,912	5,019	5,753	4,023
Principal	2,150	1,500	1,450	-	12,147	11,303	10,103	8,457	10,759
Interest	970	1,007	1,050	782	269	478	815	964	1,188
Other Debt Service	10	-	1	2	10	12	15	13	12
Total Debt Service	3,130	2,507	2,501	784	12,426	11,793	10,933	9,434	11,959
TOTAL ALL	\$ 177,564	\$ 161,533	\$ 144,969	\$ 124,870	\$ 121,509	\$ 121,839	\$ 120,727	\$ 116,548	\$ 114,822
	Year 12	Year 11	Year 10	Year 9	Year 8	Year 7	Year 6	Year 5	
Per year avg change since 2014	4.89%	4.40%	3.64%	2.19%	2.10%	2.50%	2.82%	2.63%	
Change	\$ 16,031	\$ 16,564	\$ 20,099	\$ 3,361	\$ (330)	\$ 1,112	\$ 4,179	\$ 1,726	\$ 11,466
Change	9.9%	11.4%	16.1%	2.8%	-0.3%	0.9%	3.6%	1.5%	11.1%
Purchased Services/Supplies	23,374	20,621	20,884	19,054	14,497	15,981	18,621	18,232	17,562
	4.07%	3.19%	3.70%	2.98%	-0.55%	0.99%	4.33%	4.89%	

Mehlville School District

Expense History

<u>Expenses by Object</u>	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>
Salaries	90,108	87,639	77,648	74,979	69,661	68,046	66,310	63,858	62,340
Benefits	28,770	28,496	25,361	21,910	20,468	20,107	19,844	19,271	18,938
Salaries & Benefits	118,878	116,135	103,009	96,889	90,129	88,153	86,154	83,129	81,278
Services/Supplies	23,374	20,621	20,884	19,054	14,497	15,981	18,621	18,232	17,562
Capital	32,182	22,270	18,575	8,143	4,457	5,912	5,019	5,753	4,023
Debt	3,130	2,507	2,501	784	12,426	11,793	10,933	9,434	11,959
Total	177,564	161,533	144,969	124,870	121,509	121,839	120,727	116,548	114,822
Salaries	50.7%	54.3%	53.6%	60.0%	57.3%	55.8%	54.9%	54.8%	54.3%
Benefits	16.2%	17.6%	17.5%	17.5%	16.8%	16.5%	16.4%	16.5%	16.5%
Services/Supplies	13.2%	12.8%	14.4%	15.3%	11.9%	13.1%	15.4%	15.6%	15.3%
Capital	18.1%	13.8%	12.8%	6.5%	3.7%	4.9%	4.2%	4.9%	3.5%
Debt	1.8%	1.6%	1.7%	0.6%	10.2%	9.7%	9.1%	8.1%	10.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(includes transfers)

<u>Expenses by Fund</u>	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>
110 General	50,105	47,822	40,806	35,774	36,642	32,374	34,041	32,600	31,990
120 Teacher	86,820	84,846	76,974	74,452	68,815	66,940	65,229	63,160	61,356
500 Food Service	6,152	5,969	4,626	4,409	3,305	3,498	3,678	3,597	3,470
600 Activity	1,018	1,030	937	941	436	947	1,361	1,528	1,509
700 Athletics	634	597	551	367	197	375	465	475	515
410 Capital	29,706	18,763	18,575	8,145	(453)	6,031	5,138	6,007	4,292
300 Debt Service	3,129	2,506	2,500	782	-	-	-	-	613
450 COP's	-	-	-	-	12,567	11,674	10,815	9,181	11,077
Total	177,564	161,533	144,969	124,870	121,509	121,839	120,727	116,548	114,822
110 General	28.2%	29.6%	28.1%	28.6%	30.2%	26.6%	28.2%	28.0%	27.9%
120 Teacher	48.9%	52.5%	53.1%	59.6%	56.6%	54.9%	54.0%	54.2%	53.4%
500 Food Service	3.5%	3.7%	3.2%	3.5%	2.7%	2.9%	3.0%	3.1%	3.0%
600 Activity	0.6%	0.6%	0.6%	0.8%	0.4%	0.8%	1.1%	1.3%	1.3%
700 Athletics	0.4%	0.4%	0.4%	0.3%	0.2%	0.3%	0.4%	0.4%	0.4%
410 Capital	16.7%	11.6%	12.8%	6.5%	-0.4%	4.9%	4.3%	5.2%	3.7%
300 Debt Service	1.8%	1.6%	1.7%	0.6%	0.0%	0.0%	0.0%	0.0%	0.5%
450 COP's	0.0%	0.0%	0.0%	0.0%	10.3%	9.6%	9.0%	7.9%	9.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Key Events

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

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

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

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

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

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

Mehlville School District History - Strategic Plan Finance Benchmarks

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

	Note 1	Note 2	Note 2	Note 3	Note 4	Note 4	(000's)		Note 5	Note 5
	(000's)	Nov	June	(000's)	STL County	STL County	Health Ins	Health Ins	(000's)	STL County
	Operating	Cash %	Cash %	Total	Tax Rate	Op Expense	December	Open Plan	G.O. Bond	Debt Balance
	Gain(Loss)	Reserve	Reserve	Revenue	Passed	Per Student	Fund	Employee	Issue	Per Student
					Rank 1-22	Rank 1-22	Balance	June Rate		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	22nd (last)
FY22	1,665	8.1%	34.3%	133,433		22nd (last)	8,701	\$ 82.00		22nd (last)
FY23	5,778	11.4%	37.0%	145,175	Prop E	22nd (last)	9,493	\$ 82.00		21st
FY24	517	13.6%	34.0%	165,136		18th	9,972	\$ 82.00		22nd (last)
FY25	(1,019)	11.3%	31.9%	167,630		17th	11,679	\$ 82.00		
Total	22,799			1,571,468					35,000	
Avg 12 yrs	1,900			130,956					2,917	

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

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

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

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

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

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

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

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

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

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

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

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

Mehlville School District History - Strategic Plan Finance Benchmarks

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

Prop A Recurring Annual Capital Costs (000's)

	(000's) Capital Expense	STL County Capital Per Student Rank 1-22	# New Buses Bought	(000's) Recurring Bus Costs	(000's) Recurring Roof Costs	(000's) Recurring IT Equip Costs	(000's) Recurring Asphalt Costs	(000's) Total Recurring Capital	Note 2 (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			
		Funding	Summer	Project	
<u>Fiscal Yr</u>		<u>Plan</u>	<u>Replaced</u>	<u>Cost Est.</u>	<u>Locations for HVAC Replacement</u>
		(000's)		(000's)	
FY23	Actual	\$ 9,400	(amount is the actual HVAC reserve balance at the end of FY23)		
FY24	Actual	11,100		3,669	actual
FY25	Actual	13,000	2024	11,812	Bernard, OES, Point, Wohlwend, Pool
FY26	Estimate	3,500	2025	15,110	OHS, OMS, WMS, Blades, Trautwein, Rogers' chillers, John Cary boilers
FY27	Estimate	547	2026	6,956	MHS, Beasley, Bierbaum
Total		<u>\$ 37,547</u>		<u>\$ 37,547</u>	

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

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

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

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

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

SALARY SCHEDULES

2026-2027 Salary Schedule

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

Tier	Bachelors	Bachelors +15	Masters	Masters +15	Multiple Advanced Degrees
Tier 1-1.1	\$49,100	\$49,600	\$51,100	\$54,100	\$57,100
Tier 1-1.2	\$49,800	\$50,300	\$52,475	\$55,500	\$58,600
Tier 1-1.3	\$50,500	\$51,000	\$53,850	\$56,900	\$60,100
Tier 1-1.4	\$51,200	\$51,700	\$55,225	\$58,300	\$61,600
Tier 1-1.5	\$51,900	\$52,400	\$56,600	\$59,700	\$63,100
Tier 2-2.1	\$52,900	\$53,400	\$58,525	\$61,700	\$65,600
Tier 3-3.1	\$54,050	\$54,550	\$60,025	\$63,225	\$67,175
Tier 3-3.2	\$55,200	\$55,700	\$61,525	\$64,750	\$68,750
Tier 3-3.3	\$56,350	\$56,850	\$63,025	\$66,275	\$70,325
Tier 3-3.4	\$57,500	\$58,000	\$64,525	\$67,800	\$71,900
Tier 4-4.1	\$58,300	\$58,800	\$65,975	\$69,250	\$73,400
Tier 4-4.2	\$59,100	\$59,600	\$67,425	\$70,700	\$74,900
Tier 4-4.3	\$59,900	\$60,400	\$68,875	\$72,150	\$76,400
Tier 4-4.4	\$60,700	\$61,200	\$70,325	\$73,600	\$77,900
Tier 5-5.1	\$62,700	\$63,200	\$72,325	\$75,600	\$79,900
Tier 6-6.1	\$63,785	\$64,285	\$74,300	\$77,575	\$81,930
Tier 6-6.2	\$64,870	\$65,370	\$76,275	\$79,550	\$83,960
Tier 6-6.3	\$65,955	\$66,455	\$78,250	\$81,525	\$85,990
Tier 6-6.4	\$67,040	\$67,540	\$80,225	\$83,500	\$88,020
Tier 6-6.5	\$68,125	\$68,625	\$82,200	\$85,475	\$90,050
Tier 6-6.6	\$69,210	\$69,710	\$84,175	\$87,450	\$92,080
Tier 6-6.7	\$70,295	\$70,795	\$86,150	\$89,425	\$94,110
Tier 6-6.8	\$71,380	\$71,880	\$88,125	\$91,400	\$96,140
Tier 6-6.9	\$72,465	\$72,965	\$90,100	\$93,375	\$98,170
Tier 7-7.1	\$73,265	\$73,765	\$92,100	\$95,375	\$100,170
Tier 7-7.2	\$74,065	\$74,565	\$94,100	\$97,375	\$102,170
Tier 7-7.3	\$74,865	\$75,365	\$96,100	\$99,375	\$104,170
Tier 7-7.4	\$75,665	\$76,165	\$98,100	\$101,375	\$106,170



Classified Hourly Schedules 2026-2027 - (CLSH) Parents As Teachers 2026-2027 (PAT)

Cafeteria Recess Monitors

Step	Hourly Rate
1	\$16.59
2	\$17.14
3	\$17.69
4	\$18.24
5	\$19.24
6	\$19.79
7	\$20.34
8	\$20.89
9	\$21.44
10	\$22.44
11	\$22.99
12	\$23.54
13	\$24.09
14	\$24.64
15	\$25.64
16	\$26.19

Early Childhood Paraprofessionals

Step	Hourly Rate
1	\$18.73
2	\$19.28
3	\$19.83
4	\$20.38
5	\$21.38
6	\$21.93
7	\$22.48
8	\$23.03
9	\$23.58
10	\$24.58
11	\$25.13
12	\$25.68
13	\$26.23
14	\$26.78
15	\$27.78
16	\$28.33

HS Safety & Security Guards

Step	Hourly Rate
1	\$19.49
2	\$20.04
3	\$20.59
4	\$21.14
5	\$22.14
6	\$22.69
7	\$23.24
8	\$23.79
9	\$24.34
10	\$25.34
11	\$25.89
12	\$26.44
13	\$26.99
14	\$27.54
15	\$28.54
16	\$29.09

Parent Educator

Step	Hourly Rate
1	\$22.55
2	\$23.15
3	\$23.75
4	\$24.35
5	\$25.35
6	\$25.95
7	\$26.55
8	\$27.15
9	\$27.75
10	\$28.75
11	\$29.35
12	\$29.95
13	\$30.55
14	\$31.15
15	\$32.15
16	\$32.75

Substitute Cafeteria Recess Monitor

Regular	\$16.59
Retired	\$17.59

ISS/Teacher Assistant

Regular	\$21.88
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Substitute HS Safety & Security Guard

Regular	\$19.49
Retired	\$20.49

PAT Screener

Regular	\$22.55
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Substitute Teacher 2026-2027 - (SUBT)

Substitute Teacher	
\$130.00	Daily
\$175.00	Long-term, 11+ days
\$194.00	Retired long-term, 11+ days



Community Education 2026-2027 (COED)

Class Leader (Certified) & Drivers Education	Class Leader (Non-Certified) & Temporary Pool Supervisor	Lifeguard/Swim Instructor & Summer Camp Assistant
\$34.00	\$20.00	\$16.00

Assistant Aquatic Facility Manager

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



Facilities Department Schedules 2026-2027 (FACL)

Inter-School Messenger

Step	Hourly Rate
1	\$16.39
2	\$16.94
3	\$17.49
4	\$18.04
5	\$19.04
6	\$19.59
7	\$20.14
8	\$20.69
9	\$21.24
10	\$22.24
11	\$22.79
12	\$23.34
13	\$23.89
14	\$24.44
15	\$25.44
16	\$25.99

Custodian & Floating Custodian & Delivery Driver

Step	Hourly Rate
1	\$17.46
2	\$18.01
3	\$18.56
4	\$19.11
5	\$20.11
6	\$20.66
7	\$21.21
8	\$21.76
9	\$22.31
10	\$23.31
11	\$23.86
12	\$24.41
13	\$24.96
14	\$25.51
15	\$26.51
16	\$27.06

Groundskeeper

Step	Hourly Rate
1	\$18.73
2	\$19.28
3	\$19.83
4	\$20.38
5	\$21.38
6	\$21.93
7	\$22.48
8	\$23.03
9	\$23.58
10	\$24.58
11	\$25.13
12	\$25.68
13	\$26.23
14	\$26.78
15	\$27.78
16	\$28.33

General Maintenance & Preventative Maintenance & Head Custodian

Step	Hourly Rate
1	\$20.31
2	\$20.86
3	\$21.41
4	\$21.96
5	\$22.96
6	\$23.51
7	\$24.06
8	\$24.61
9	\$25.16
10	\$26.16
11	\$26.71
12	\$27.26
13	\$27.81
14	\$28.36
15	\$29.36
16	\$29.91

Substitute Custodian

Regular	\$17.46
Retired	\$18.46

Seasonal Groundskeeper

Regular	\$17.46
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Head Groundskeeper & Maintenance Mechanic

Step	Hourly Rate
1	\$22.55
2	\$23.15
3	\$23.75
4	\$24.35
5	\$25.35
6	\$25.95
7	\$26.55
8	\$27.15
9	\$27.75
10	\$28.75
11	\$29.35
12	\$29.95
13	\$30.55
14	\$31.15
15	\$32.15
16	\$32.75

Custodial Supervisor

Step	Hourly Rate
1	\$23.16
2	\$23.76
3	\$24.36
4	\$24.96
5	\$25.96
6	\$26.56
7	\$27.16
8	\$27.76
9	\$28.36
10	\$29.36
11	\$29.96
12	\$30.56
13	\$31.16
14	\$31.76
15	\$32.76
16	\$33.36

Carpenter & Painter

Step	Hourly Rate
1	\$25.60
2	\$26.30
3	\$27.00
4	\$27.70
5	\$28.70
6	\$29.40
7	\$30.10
8	\$30.80
9	\$31.50
10	\$32.50
11	\$33.20
12	\$33.90
13	\$34.60
14	\$35.30
15	\$36.30
16	\$37.00

Electrician & HVAC & Boilerperson

Step	Hourly Rate
1	\$27.79
2	\$28.59
3	\$29.39
4	\$30.19
5	\$31.19
6	\$31.99
7	\$32.79
8	\$33.59
9	\$34.39
10	\$35.39
11	\$36.19
12	\$36.99
13	\$37.79
14	\$38.59
15	\$39.59
16	\$40.39



Office Personnel Schedules 2026-2027 (SCTL)

Building Secretary		Director Secretary	
Step	Hourly Rate	Step	Hourly Rate
1	\$19.49	1	\$20.87
2	\$20.04	2	\$21.47
3	\$20.59	3	\$22.07
4	\$21.14	4	\$22.67
5	\$22.14	5	\$23.67
6	\$22.69	6	\$24.27
7	\$23.24	7	\$24.87
8	\$23.79	8	\$25.47
9	\$24.34	9	\$26.07
10	\$25.34	10	\$27.07
11	\$25.89	11	\$27.67
12	\$26.44	12	\$28.27
13	\$26.99	13	\$28.87
14	\$27.54	14	\$29.47
15	\$28.54	15	\$30.47
16	\$29.09	16	\$31.07

Substitute Secretary	
Regular	\$19.49
Retired	\$20.49

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

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

Benefit Coordinator & Accounts Payable & CO Bookkeeper		Asst Superintendent & CFO & Payroll Coordinator		Superintendent & Staff Accountant	
Step	Hourly Rate	Step	Hourly Rate	Step	Hourly Rate
1	\$23.31	1	\$24.08	1	\$27.03
2	\$24.01	2	\$24.78	2	\$27.83
3	\$24.71	3	\$25.48	3	\$28.63
4	\$25.41	4	\$26.18	4	\$29.43
5	\$26.41	5	\$27.18	5	\$30.43
6	\$27.11	6	\$27.88	6	\$31.23
7	\$27.81	7	\$28.58	7	\$32.03
8	\$28.51	8	\$29.28	8	\$32.83
9	\$29.21	9	\$29.98	9	\$33.63
10	\$30.21	10	\$30.98	10	\$34.63
11	\$30.91	11	\$31.68	11	\$35.43
12	\$31.61	12	\$32.38	12	\$36.23
13	\$32.31	13	\$33.08	13	\$37.03
14	\$33.01	14	\$33.78	14	\$37.83
15	\$34.01	15	\$34.78	15	\$38.83
16	\$34.71	16	\$35.48	16	\$39.63



Food Services Department Schedules 2026-2027 (SFNS)

SFNS Technician

Step	Hourly Rate
1	\$16.59
2	\$17.14
3	\$17.69
4	\$18.24
5	\$19.24
6	\$19.79
7	\$20.34
8	\$20.89
9	\$21.44
10	\$22.44
11	\$22.99
12	\$23.54
13	\$24.09
14	\$24.64
15	\$25.64
16	\$26.19

SFNS Manager

Step	Hourly Rate
1	\$18.73
2	\$19.28
3	\$19.83
4	\$20.38
5	\$21.38
6	\$21.93
7	\$22.48
8	\$23.03
9	\$23.58
10	\$24.58
11	\$25.13
12	\$25.68
13	\$26.23
14	\$26.78
15	\$27.78
16	\$28.33

SFNS Training Supervisor

Step	Hourly Rate
1	\$19.49
2	\$20.04
3	\$20.59
4	\$21.14
5	\$22.14
6	\$22.69
7	\$23.24
8	\$23.79
9	\$24.34
10	\$25.34
11	\$25.89
12	\$26.44
13	\$26.99
14	\$27.54
15	\$28.54
16	\$29.09

SFNS Supply Clerk/Driver

Step	Hourly Rate
1	\$20.36
2	\$20.91
3	\$21.46
4	\$22.01
5	\$23.01
6	\$23.56
7	\$24.11
8	\$24.66
9	\$25.21
10	\$26.21
11	\$26.76
12	\$27.31
13	\$27.86
14	\$28.41
15	\$29.41
16	\$29.96

Substitute SFNS Technician

Regular	\$16.59
Retired	\$17.59

Refrigeration and Maintenance Technician

Step	Hourly Rate
1	\$27.79
2	\$28.59
3	\$29.39
4	\$30.19
5	\$31.19
6	\$31.99
7	\$32.79
8	\$33.59
9	\$34.39
10	\$35.39
11	\$36.19
12	\$36.99
13	\$37.79
14	\$38.59
15	\$39.59
16	\$40.39



Technology Department Schedules 2026-2027 (ITS)

MOSIS Data Specialist &

Help Desk Support Specialist

Step	Hourly Rate
1	\$23.31
2	\$24.01
3	\$24.71
4	\$25.41
5	\$26.41
6	\$27.11
7	\$27.81
8	\$28.51
9	\$29.21
10	\$30.21
11	\$30.91
12	\$31.61
13	\$32.31
14	\$33.01
15	\$34.01
16	\$34.71

System Support Specialist

Step	Hourly Rate
1	\$25.76
2	\$26.56
3	\$27.36
4	\$28.16
5	\$29.16
6	\$29.96
7	\$30.76
8	\$31.56
9	\$32.36
10	\$33.36
11	\$34.16
12	\$34.96
13	\$35.76
14	\$36.56
15	\$37.56
16	\$38.36

SIS Admin MOSIS Specialist

Step	Hourly Rate
1	\$31.61
2	\$32.41
3	\$33.21
4	\$34.01
5	\$35.01
6	\$35.81
7	\$36.61
8	\$37.41
9	\$38.21
10	\$39.21
11	\$40.01
12	\$40.81
13	\$41.61
14	\$42.41
15	\$43.41
16	\$44.21

Technical Support Supervisor & Data Engineer Integration Admin.

Step	Hourly Rate
1	\$33.95
2	\$34.95
3	\$35.95
4	\$36.95
5	\$38.20
6	\$39.20
7	\$40.20
8	\$41.20
9	\$42.20
10	\$43.45
11	\$44.45
12	\$45.45
13	\$46.45
14	\$47.45
15	\$48.70
16	\$49.70

Network Administrator & System Administrator

Step	Hourly Rate
1	\$34.97
2	\$35.97
3	\$36.97
4	\$37.97
5	\$39.22
6	\$40.22
7	\$41.22
8	\$42.22
9	\$43.22
10	\$44.47
11	\$45.47
12	\$46.47
13	\$47.47
14	\$48.47
15	\$49.72
16	\$50.72

System Support Specialist Intern

Step	Hourly Rate
1	\$16.76

Auditorium Light & Sound Tech

Step	Hourly Rate
1	\$16.76



Transportation Schedules 2026-2027 (TRAN)

Bus Monitor		Bus Driver		Utility Driver/Maintenance Technician & Bus Driver/Trainer		Training Safety Coordinator & Router-Dispatcher & Special Needs Specialist	
Step	Hourly Rate	Step	Hourly Rate	Step	Hourly Rate	Step	Hourly Rate
1	\$17.05	1	\$22.70	1	\$23.25	1	\$24.58
2	\$17.60	2	\$23.25	2	\$23.80	2	\$25.28
3	\$18.15	3	\$23.80	3	\$24.35	3	\$25.98
4	\$18.70	4	\$24.35	4	\$24.90	4	\$26.68
5	\$19.70	5	\$25.35	5	\$25.90	5	\$27.68
6	\$20.25	6	\$25.90	6	\$26.45	6	\$28.38
7	\$20.80	7	\$26.45	7	\$27.00	7	\$29.08
8	\$21.35	8	\$27.00	8	\$27.55	8	\$29.78
9	\$21.90	9	\$27.55	9	\$28.10	9	\$30.48
10	\$22.90	10	\$28.55	10	\$29.10	10	\$31.48
11	\$23.45	11	\$29.10	11	\$29.65	11	\$32.18
12	\$24.00	12	\$29.65	12	\$30.20	12	\$32.88
13	\$24.55	13	\$30.20	13	\$30.75	13	\$33.58
14	\$25.10	14	\$30.75	14	\$31.30	14	\$34.28
15	\$26.10	15	\$31.75	15	\$32.30	15	\$35.28
16	\$26.65	16	\$32.30	16	\$32.85	16	\$35.98

Substitute Bus Monitor		Substitute Bus Driver	
Regular	\$17.05	Regular	\$22.70
Retired	\$18.05	Retired	\$23.70

Mechanic		Substitute Mechanic	
Step	Hourly Rate	Regular	\$28.81
1	\$28.81	Retired	\$29.81
2	\$29.61		
3	\$30.41		
4	\$31.21		
5	\$32.21		
6	\$33.01		
7	\$33.81		
8	\$34.61		
9	\$35.41		
10	\$36.41		
11	\$37.21		
12	\$38.01		
13	\$38.81		
14	\$39.61		
15	\$40.61		
16	\$41.41		

GENERAL LEDGER REVENUE & EXPENSE

All Revenue Accounts 2026 - 2027

Account Code	Account Description	Budget Requested	1St Prior Year Actual
GRAND TOTAL		172,566,000.00	106,659,353.59
FUND 110 TOTAL	GENERAL FUND	39,481,000.00	21,991,185.75
FUND 120 TOTAL	SPECIAL REVENUE FUND	48,108,000.00	32,280,044.66
FUND 300 TOTAL	DEBT SERVICE FUND	2,701,000.00	2,265,309.24
FUND 410 TOTAL	CAPITAL PROJECTS FUND	13,527,000.00	13,006,434.27
FUND 500 TOTAL	FOOD SERVICE FUND	333,000.00	333,000.00
OBJECT 5111 TOTAL	TAXES CURRENT YEAR	104,150,000.00	69,875,973.92
FUND 110 TOTAL	GENERAL FUND	650,000.00	375,932.21
FUND 120 TOTAL	SPECIAL REVENUE FUND	785,000.00	543,587.78
FUND 300 TOTAL	DEBT SERVICE FUND	44,000.00	38,148.23
FUND 410 TOTAL	CAPITAL PROJECTS FUND	221,000.00	219,029.33
OBJECT 5112 TOTAL	TAXES PRIOR YEARS	1,700,000.00	1,176,697.55
FUND 120 TOTAL	SPECIAL REVENUE FUND	14,361,000.00	8,495,418.57
OBJECT 5113 TOTAL	TAXES SALES	14,361,000.00	8,495,418.57
FUND 110 TOTAL	GENERAL FUND	72,000.00	0.00
FUND 300 TOTAL	DEBT SERVICE FUND	2,000.00	0.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	11,000.00	0.00
OBJECT 5114 TOTAL	FINANCIAL INSTITUTION TAXES	85,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	1,777,000.00	780,288.77
FUND 410 TOTAL	CAPITAL PROJECTS FUND	273,000.00	185,857.58
OBJECT 5115 TOTAL	TAXES M & M	2,050,000.00	966,146.35
FUND 110 TOTAL	GENERAL FUND	0.00	11,326.50
OBJECT 5131 TOTAL	Transportation Fees from Patrons	0.00	11,326.50
FUND 110 TOTAL	GENERAL FUND	1,500,000.00	732,194.19
FUND 300 TOTAL	DEBT SERVICE FUND	85,000.00	76,999.67
FUND 410 TOTAL	CAPITAL PROJECTS FUND	775,000.00	456,351.00
FUND 500 TOTAL	FOOD SERVICE FUND	75,000.00	62,310.00
OBJECT 5141 TOTAL	EARNINGS ON INVESTMENTS	2,435,000.00	1,327,854.86
FUND 500 TOTAL	FOOD SERVICE FUND	2,810,000.00	1,619,155.70
OBJECT 5151 TOTAL	Sales to Pupils	2,810,000.00	1,619,155.70
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	3,874.65
OBJECT 5161 TOTAL	Sales to Adults	0.00	3,874.65
FUND 500 TOTAL	FOOD SERVICE FUND	435,000.00	253,933.25
OBJECT 5165 TOTAL	SPECIAL SERVICES CAFE	435,000.00	253,933.25
FUND 700 TOTAL	ATHLETICS	575,000.00	349,891.01
OBJECT 5171 TOTAL	Admissions - Student Activities	575,000.00	349,891.01
FUND 110 TOTAL	GENERAL FUND	54,000.00	76,600.00
FUND 600 TOTAL	ACTIVITIES FUND	0.00	36,362.91
OBJECT 5174 TOTAL	REVENUE FROM ENTERPRISE ACTIVITIES	54,000.00	112,962.91
FUND 600 TOTAL	ACTIVITIES FUND	1,171,000.00	588,377.84
OBJECT 5179 TOTAL	Other Pupil Activity Income	1,171,000.00	588,377.84
FUND 110 TOTAL	GENERAL FUND	377,400.00	236,340.27
OBJECT 5181 TOTAL	COMMUNITY SERVICES	377,400.00	236,340.27
FUND 110 TOTAL	GENERAL FUND	132,600.00	187,536.23
FUND 120 TOTAL	SPECIAL REVENUE FUND	360,000.00	132,491.49
OBJECT 5182 TOTAL	PRESCHOOL TUITION	492,600.00	320,027.72
FUND 110 TOTAL	GENERAL FUND	0.00	20,850.00
OBJECT 5191 TOTAL	BLDG. USE/CUSTODIAL FEES	0.00	20,850.00
FUND 110 TOTAL	GENERAL FUND	0.00	12.00
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	970.00
OBJECT 5192 TOTAL	GIFTS/DONATIONS	0.00	982.00
FUND 110 TOTAL	GENERAL FUND	0.00	129,457.72
OBJECT 5196 TOTAL	Net Receipts from Clearing Accounts	0.00	129,457.72
FUND 110 TOTAL	GENERAL FUND	903,000.00	170,332.86
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	5,000.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	231,000.00	50,871.48
OBJECT 5198 TOTAL	VICC-VoluntaryInterdist.ChoiceCorp	1,134,000.00	226,204.34
FUND 120 TOTAL	SPECIAL REVENUE FUND	92,000.00	92,159.93
OBJECT 5211 TOTAL	FINES FORFEIT ETC.	92,000.00	92,159.93
FUND 110 TOTAL	GENERAL FUND	577,000.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	945,000.00	0.00
FUND 300 TOTAL	DEBT SERVICE FUND	45,000.00	0.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	182,000.00	0.00
OBJECT 5221 TOTAL	STATE ASSESSED UTILITIES	1,749,000.00	0.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	16,385,000.00	10,954,850.90
OBJECT 5311 TOTAL	BASIC FORMULA	16,385,000.00	10,954,850.90
FUND 110 TOTAL	GENERAL FUND	3,535,000.00	2,152,471.00

All Revenue Accounts 2026 - 2027

Account Code	Account Description	Budget Requested	1St Prior Year Actual
OBJECT 5312 TOTAL	TRANSPORTATION STATE	3,535,000.00	2,152,471.00
FUND 110 TOTAL	GENERAL FUND	3,143,000.00	521,841.15
FUND 120 TOTAL	SPECIAL REVENUE FUND	3,143,000.00	521,841.15
OBJECT 5314 TOTAL	ECSE/STATE	6,286,000.00	1,043,682.30
FUND 110 TOTAL	GENERAL FUND	3,855,000.00	2,032,070.97
FUND 410 TOTAL	CAPITAL PROJECTS FUND	1,312,000.00	691,884.75
OBJECT 5319 TOTAL	CLASSROOM TRUST FUND	5,167,000.00	2,723,955.72
FUND 110 TOTAL	GENERAL FUND	325,000.00	102,170.00
OBJECT 5324 TOTAL	ED/SCREEN ENTITLESTATE PAT	325,000.00	102,170.00
FUND 110 TOTAL	GENERAL FUND	22,000.00	17,332.51
FUND 410 TOTAL	CAPITAL PROJECTS FUND	7,000.00	0.00
OBJECT 5332 TOTAL	CAREER EDUCATION	29,000.00	17,332.51
FUND 500 TOTAL	FOOD SERVICE FUND	25,000.00	0.00
OBJECT 5333 TOTAL	FOOD SERVICE STATE	25,000.00	0.00
FUND 110 TOTAL	GENERAL FUND	46,000.00	2,086.25
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	150.00
OBJECT 5397 TOTAL	OTHER STATE REVENUE	46,000.00	2,236.25
FUND 110 TOTAL	GENERAL FUND	260,000.00	124,843.47
OBJECT 5412 TOTAL	MEDICAID	260,000.00	124,843.47
FUND 110 TOTAL	GENERAL FUND	144,000.00	76,128.33
FUND 120 TOTAL	SPECIAL REVENUE FUND	25,000.00	13,434.41
OBJECT 5427 TOTAL	PERKINS BASIC GRANT, CAREER EDUC.	169,000.00	89,562.74
FUND 110 TOTAL	GENERAL FUND	0.00	120.00
OBJECT 5435 TOTAL	CLSD Grant	0.00	120.00
FUND 110 TOTAL	GENERAL FUND	39,000.00	24,899.12
FUND 120 TOTAL	SPECIAL REVENUE FUND	39,000.00	24,899.12
OBJECT 5442 TOTAL	ECSE/FEDERAL	78,000.00	49,798.24
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	25,000.00
OBJECT 5444 TOTAL	SFNS Equipment Grant	0.00	25,000.00
FUND 500 TOTAL	FOOD SERVICE FUND	1,785,000.00	842,934.70
OBJECT 5445 TOTAL	SCHOOL LUNCH PROGRAM	1,785,000.00	842,934.70
FUND 500 TOTAL	FOOD SERVICE FUND	395,000.00	214,393.01
OBJECT 5446 TOTAL	SCHOOL BREAKFAST PROGRAM	395,000.00	214,393.01
FUND 110 TOTAL	GENERAL FUND	647,000.00	235,988.52
FUND 120 TOTAL	SPECIAL REVENUE FUND	647,000.00	235,988.52
OBJECT 5451 TOTAL	ESEA TITLE1	1,294,000.00	471,977.04
FUND 110 TOTAL	GENERAL FUND	66,500.00	26,456.83
FUND 120 TOTAL	SPECIAL REVENUE FUND	66,500.00	26,456.83
OBJECT 5461 TOTAL	TITLE IV	133,000.00	52,913.66
FUND 110 TOTAL	GENERAL FUND	158,000.00	78,206.57
FUND 120 TOTAL	SPECIAL REVENUE FUND	158,000.00	78,206.56
OBJECT 5462 TOTAL	TITLE III	316,000.00	156,413.13
FUND 110 TOTAL	GENERAL FUND	227,000.00	42,688.79
FUND 120 TOTAL	SPECIAL REVENUE FUND	227,000.00	42,688.77
OBJECT 5465 TOTAL	TITLE IIA ESEA	454,000.00	85,377.56
FUND 110 TOTAL	GENERAL FUND	0.00	91,086.00
OBJECT 5497 TOTAL	OTHER FEDERAL REVENUE	0.00	91,086.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	18,000.00	9,875.00
OBJECT 5641 TOTAL	SALE OF SCHOOL BUSES	18,000.00	9,875.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	9,601.25
FUND 500 TOTAL	FOOD SERVICE FUND	5,000.00	1,174.69
OBJECT 5651 TOTAL	SALE OF OTHER PROPERTY	5,000.00	10,775.94
FUND 110 TOTAL	GENERAL FUND	165,000.00	291,340.18
OBJECT 5831 TOTAL	OTHER DISTRICTS	165,000.00	291,340.18
FUND 110 TOTAL	GENERAL FUND	275,000.00	310,441.76
OBJECT 5841 TOTAL	TRANSPORTATION OTHER LEAS	275,000.00	310,441.76
FUND 110 TOTAL	GENERAL FUND	1,750,000.00	1,028,167.39
OBJECT 5842 TOTAL	TRANSP OTHER LEAS H'CAP	1,750,000.00	1,028,167.39

All Expenditure Accounts 2026 - 2027

Account Code	Account Description	Budget Requested	1St Prior Year Actual
GRAND TOTAL		189,614,905.00	103,490,499.99
FUND 110 TOTAL	GENERAL FUND	0.00	536,915.78
FUND 120 TOTAL	SPECIAL REVENUE FUND	68,703,201.00	35,010,918.93
OBJECT 6111 TOTAL	Regular Salaries	68,703,201.00	35,547,834.71
FUND 120 TOTAL	SPECIAL REVENUE FUND	13,000.00	543,550.79
FUND 600 TOTAL	ACTIVITIES FUND	10,000.00	14,280.00
OBJECT 6121 TOTAL	SALARIES - SUBSTITUTE TEACHERS	23,000.00	557,830.79
FUND 110 TOTAL	GENERAL FUND	118,044.00	359,161.01
FUND 120 TOTAL	SPECIAL REVENUE FUND	1,434,620.00	1,164,664.60
FUND 600 TOTAL	ACTIVITIES FUND	15,000.00	19,705.52
FUND 700 TOTAL	ATHLETICS	100,000.00	81,542.40
OBJECT 6131 TOTAL	Supplemental Pay	1,667,664.00	1,625,073.53
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	330.00
OBJECT 6141 TOTAL	Cert Empl Unused Leave/Swvverance	0.00	330.00
FUND 110 TOTAL	GENERAL FUND	22,474,000.00	12,308,186.48
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	130,609.54
FUND 500 TOTAL	FOOD SERVICE FUND	2,380,000.00	987,523.95
OBJECT 6151 TOTAL	Classified Salaries - Regular	24,854,000.00	13,426,319.97
FUND 110 TOTAL	GENERAL FUND	200,000.00	984,666.48
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	2,130.00
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	476,158.49
OBJECT 6161 TOTAL	Classified Salaries-Part Time	200,000.00	1,462,954.97
FUND 110 TOTAL	GENERAL FUND	0.00	83,490.14
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	27.06
OBJECT 6171 TOTAL	Class Emp Unused Leave/Sevrnce Pay	0.00	83,517.20
FUND 110 TOTAL	GENERAL FUND	0.00	10,136.78
FUND 120 TOTAL	SPECIAL REVENUE FUND	11,246,714.00	5,902,001.34
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	2,915.92
FUND 600 TOTAL	ACTIVITIES FUND	0.00	2,012.05
FUND 700 TOTAL	ATHLETICS	15,000.00	8,597.20
OBJECT 6211 TOTAL	TEACHER RETIREMENT	11,261,714.00	5,925,663.29
FUND 110 TOTAL	GENERAL FUND	1,978,000.00	1,060,142.70
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	8,153.33
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	85,189.84
FUND 600 TOTAL	ACTIVITIES FUND	0.00	10.29
FUND 700 TOTAL	ATHLETICS	0.00	614.12
OBJECT 6221 TOTAL	NONTEACHER RETIREMENT	1,978,000.00	1,154,110.28
FUND 110 TOTAL	GENERAL FUND	1,694,000.00	858,594.82
FUND 120 TOTAL	SPECIAL REVENUE FUND	0.00	54,976.75
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	88,677.14
FUND 600 TOTAL	ACTIVITIES FUND	0.00	692.54
FUND 700 TOTAL	ATHLETICS	0.00	1,392.02
OBJECT 6231 TOTAL	SOCIAL SECURITY (FICA)	1,694,000.00	1,004,333.27
FUND 110 TOTAL	GENERAL FUND	349,668.00	201,125.24
FUND 120 TOTAL	SPECIAL REVENUE FUND	989,372.00	518,876.55
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	20,739.12
FUND 600 TOTAL	ACTIVITIES FUND	0.00	377.08
FUND 700 TOTAL	ATHLETICS	0.00	1,182.44
OBJECT 6232 TOTAL	Medicare Tax	1,339,040.00	742,300.43
FUND 110 TOTAL	GENERAL FUND	4,218,000.00	2,379,163.49
FUND 120 TOTAL	SPECIAL REVENUE FUND	9,947,000.00	4,647,135.34
FUND 500 TOTAL	FOOD SERVICE FUND	763,000.00	252,748.85
FUND 600 TOTAL	ACTIVITIES FUND	0.00	-12,534.41
OBJECT 6241 TOTAL	MED/LIFE/DENTL INSURANCE	14,928,000.00	7,266,513.27
FUND 110 TOTAL	GENERAL FUND	117,000.00	90,323.00
FUND 120 TOTAL	SPECIAL REVENUE FUND	618,000.00	523,271.00
OBJECT 6261 TOTAL	WORKERS COMP.	735,000.00	613,594.00
FUND 110 TOTAL	GENERAL FUND	0.00	7,340.08
OBJECT 6271 TOTAL	UNEMPLOYMENT COMP.	0.00	7,340.08
FUND 110 TOTAL	GENERAL FUND	735,600.00	488,663.44
OBJECT 6311 TOTAL	TUITION	735,600.00	488,663.44
FUND 110 TOTAL	GENERAL FUND	1,500.00	0.00
OBJECT 6312 TOTAL	Instructional Program Improve Serv	1,500.00	0.00
FUND 110 TOTAL	GENERAL FUND	6,000.00	2,307.80
OBJECT 6313 TOTAL	PUPIL SUPPORT SERVICES	6,000.00	2,307.80
FUND 110 TOTAL	GENERAL FUND	25,000.00	21,500.00
OBJECT 6315 TOTAL	AUDIT SERVICES	25,000.00	21,500.00

All Expenditure Accounts 2026 - 2027

Account Code	Account Description	Budget Requested	1St Prior Year Actual
FUND 110 TOTAL	GENERAL FUND	25,000.00	18,326.50
OBJECT 6317 TOTAL	LEGAL SERVICES	25,000.00	18,326.50
FUND 110 TOTAL	GENERAL FUND	60,000.00	86,214.63
OBJECT 6318 TOTAL	ELECTION SERVICES	60,000.00	86,214.63
FUND 110 TOTAL	GENERAL FUND	1,204,693.00	970,625.78
FUND 500 TOTAL	FOOD SERVICE FUND	28,400.00	20,058.25
OBJECT 6319 TOTAL	Other Professional Srvc	1,233,093.00	990,684.03
FUND 110 TOTAL	GENERAL FUND	56,500.00	30,753.69
OBJECT 6331 TOTAL	LAUNDRY SERVICE	56,500.00	30,753.69
FUND 110 TOTAL	GENERAL FUND	450,850.00	317,432.91
OBJECT 6332 TOTAL	EQUIPMENT REPAIRS	450,850.00	317,432.91
FUND 110 TOTAL	GENERAL FUND	436,520.00	416,011.65
OBJECT 6334 TOTAL	EQUIPMENT RENTAL	436,520.00	416,011.65
FUND 110 TOTAL	GENERAL FUND	575,475.00	326,306.22
OBJECT 6335 TOTAL	Water and Sewer	575,475.00	326,306.22
FUND 110 TOTAL	GENERAL FUND	143,100.00	93,668.51
OBJECT 6336 TOTAL	REFUSE SERVICE	143,100.00	93,668.51
FUND 110 TOTAL	GENERAL FUND	816,250.00	649,057.09
OBJECT 6337 TOTAL	Tech-Related Repairs & Maint	816,250.00	649,057.09
FUND 110 TOTAL	GENERAL FUND	1,096,519.00	741,480.08
FUND 500 TOTAL	FOOD SERVICE FUND	15,000.00	9,166.25
OBJECT 6339 TOTAL	OTHER PROPERTY SERVICE	1,111,519.00	750,646.33
FUND 110 TOTAL	GENERAL FUND	960,250.00	384,663.96
OBJECT 6341 TOTAL	CONTR TRANS TO/FROM SCHL	960,250.00	384,663.96
FUND 110 TOTAL	GENERAL FUND	250.00	120.49
OBJECT 6342 TOTAL	OTHER CONTRACT PUPIL TRANSP	250.00	120.49
FUND 110 TOTAL	GENERAL FUND	1,351,988.00	322,451.13
FUND 500 TOTAL	FOOD SERVICE FUND	6,000.00	3,126.86
OBJECT 6343 TOTAL	TRAVEL	1,357,988.00	325,577.99
FUND 110 TOTAL	GENERAL FUND	5,800.00	1,224.70
OBJECT 6349 TOTAL	OTHER TRANS SRV	5,800.00	1,224.70
FUND 110 TOTAL	GENERAL FUND	1,289,000.00	1,102,377.00
OBJECT 6351 TOTAL	PROPERTY INSURANCE	1,289,000.00	1,102,377.00
FUND 110 TOTAL	GENERAL FUND	1,030,000.00	890,658.00
OBJECT 6352 TOTAL	LIABILITY INSURANCE	1,030,000.00	890,658.00
FUND 110 TOTAL	GENERAL FUND	200.00	100.00
OBJECT 6353 TOTAL	FIDELITY BOND PREMIUM	200.00	100.00
FUND 110 TOTAL	GENERAL FUND	324,325.00	168,432.66
FUND 500 TOTAL	FOOD SERVICE FUND	3,000.00	2,273.21
OBJECT 6361 TOTAL	COMMUNICATION	327,325.00	170,705.87
FUND 110 TOTAL	GENERAL FUND	100,300.00	55,104.04
OBJECT 6362 TOTAL	ADVERTISING	100,300.00	55,104.04
FUND 110 TOTAL	GENERAL FUND	227,450.00	142,076.93
OBJECT 6363 TOTAL	PRINTING & BINDING	227,450.00	142,076.93
FUND 110 TOTAL	GENERAL FUND	213,421.00	142,125.43
FUND 500 TOTAL	FOOD SERVICE FUND	100.00	70.00
OBJECT 6371 TOTAL	DUES & MEMBERSHIPS	213,521.00	142,195.43
FUND 110 TOTAL	GENERAL FUND	295,025.00	198,181.45
OBJECT 6391 TOTAL	OTHER PURCHASED SERVICES	295,025.00	198,181.45
FUND 110 TOTAL	GENERAL FUND	2,941,840.00	1,758,722.00
FUND 500 TOTAL	FOOD SERVICE FUND	76,500.00	40,674.91
OBJECT 6411 TOTAL	GENERAL SUPPLIES	3,018,340.00	1,799,396.91
FUND 110 TOTAL	GENERAL FUND	846,000.00	701,923.69
OBJECT 6412 TOTAL	SUPPLIES TECH RELATED	846,000.00	701,923.69
FUND 110 TOTAL	GENERAL FUND	1,603,400.00	1,625,418.34
OBJECT 6431 TOTAL	TEXTBOOK	1,603,400.00	1,625,418.34
FUND 110 TOTAL	GENERAL FUND	143,000.00	46,288.18
OBJECT 6441 TOTAL	LIBRARY BOOKS	143,000.00	46,288.18
FUND 110 TOTAL	GENERAL FUND	3,000.00	38,406.41
OBJECT 6451 TOTAL	PERIODICALS	3,000.00	38,406.41
FUND 500 TOTAL	FOOD SERVICE FUND	2,348,000.00	1,244,584.76
OBJECT 6471 TOTAL	FOOD SUPPLIES	2,348,000.00	1,244,584.76
FUND 110 TOTAL	GENERAL FUND	1,652,000.00	1,017,488.07
FUND 500 TOTAL	FOOD SERVICE FUND	150,000.00	78,058.00
OBJECT 6481 TOTAL	ELECTRIC	1,802,000.00	1,095,546.07
FUND 110 TOTAL	GENERAL FUND	465,750.00	164,244.37
FUND 500 TOTAL	FOOD SERVICE FUND	35,000.00	10,822.37

All Expenditure Accounts 2026 - 2027

Account Code	Account Description	Budget Requested	1St Prior Year Actual
OBJECT 6483 TOTAL	FUEL FOR HEAT	500,750.00	175,066.74
FUND 110 TOTAL	GENERAL FUND	661,000.00	214,737.05
FUND 500 TOTAL	FOOD SERVICE FUND	7,000.00	3,708.70
OBJECT 6486 TOTAL	GASOLINE/DIESEL	668,000.00	218,445.75
FUND 110 TOTAL	GENERAL FUND	1,803,800.00	1,134,513.69
FUND 500 TOTAL	FOOD SERVICE FUND	0.00	22,313.17
FUND 600 TOTAL	ACTIVITIES FUND	1,025,000.00	477,842.64
FUND 700 TOTAL	ATHLETICS	510,000.00	354,892.47
OBJECT 6491 TOTAL	OTHER SUPPLIES/MATERIAL	3,338,800.00	1,989,561.97
FUND 410 TOTAL	CAPITAL PROJECTS FUND	32,000,000.00	14,047,023.00
OBJECT 6521 TOTAL	BUILDINGS	32,000,000.00	14,047,023.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	0.00	530,529.46
OBJECT 6531 TOTAL	SITE IMPROVEMENT	0.00	530,529.46
FUND 410 TOTAL	CAPITAL PROJECTS FUND	310,800.00	832,087.26
OBJECT 6541 TOTAL	EQUIPMENT GENERAL	310,800.00	832,087.26
FUND 410 TOTAL	CAPITAL PROJECTS FUND	51,000.00	79,805.00
OBJECT 6542 TOTAL	EQUIPMENT INSTRUCTIONAL	51,000.00	79,805.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	600,000.00	124,834.00
OBJECT 6543 TOTAL	TECHNOLOGY HARDWARE	600,000.00	124,834.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	310,000.00	141,873.00
OBJECT 6551 TOTAL	VEHICLE REPLACEMENT	310,000.00	141,873.00
FUND 410 TOTAL	CAPITAL PROJECTS FUND	771,930.00	700,435.00
OBJECT 6552 TOTAL	SCHOOL BUS REPLACEMENT	771,930.00	700,435.00
FUND 300 TOTAL	DEBT SERVICE FUND	1,600,000.00	625,000.00
OBJECT 6611 TOTAL	PRINCIPAL	1,600,000.00	625,000.00
FUND 300 TOTAL	DEBT SERVICE FUND	831,750.00	448,500.00
OBJECT 6621 TOTAL	Interest - Bonded Indebtedness	831,750.00	448,500.00
FUND 300 TOTAL	DEBT SERVICE FUND	1,000.00	3,500.00
OBJECT 6631 TOTAL	Fees - Bonded Indebtedness	1,000.00	3,500.00