MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Adopted Budget
FY2027

Adopted Budget
Actual Beginning Cash - see Note 1

Note: The objective of this schedule is to show the FY27 beginning year adopted budget to compare to the ending year FY27 adjusted budget.

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Fund Balances 6-30-26	$ 43,464,576	$ 4,343,296	$ 30,820,789	$ 3,492,530	$ 82,121,191
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)
Fund Balances 6-30-27	$ 44,292,576	$ 4,292,496	$ 12,482,589	$ 3,936,530	$ 65,004,191

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves
Fund Balances 6-30-26	$ 41,934,656	$ 1,529,921	$ 43,464,576
Revenue	54,662,000	93,634,000	148,296,000
Expenditures	52,764,000	92,954,000	145,718,000
Transfers	(1,750,000)		(1,750,000)
Net Gain (Loss)	148,000	680,000	828,000
Fund Balances 6-30-27	$ 42,082,656	$ 2,209,921	$ 44,292,576

	Net Gain (Loss)
Operating	$ 828,000
Non-Operating	(17,945,000)
Total	$ (17,117,000)

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Fund Balances 6-30-26	$ 2,555,273	$ 1,534,208	$ 253,815	$ 4,343,296
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	(171,800)			(171,800)
Net Gain (Loss)	(121,800)	121,000	(50,000)	(50,800)
Fund Balances 6-30-27	$ 2,433,473	$ 1,655,208	$ 203,815	$ 4,292,496

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Fund Balances 6-30-26	$ -	$ 3,492,530	$ 3,492,530
Revenue	-	2,877,000	2,877,000
Expenditures	-	2,433,000	2,433,000
Transfers			-
Net Gain (Loss)	-	444,000	444,000
Fund Balances 6-30-27	$ -	$ 3,936,530	$ 3,936,530

Cash reserve % of annual exp	June		November	Net Gain/(Loss)	Op Gain (Loss)
6/30/27 Cash Reserve %	30.4%	Budget-Note 1		$ (17,117)	$ 828
6/30/26 Cash Reserve %	31.2%	Actual	11.1%	$ 69	$ 357
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

Note 1> Actual FY27 beginning cash for operating funds is $43.5M, up $1.0M from the $42.5M adopted budget.
Adopted budget cash reserve % based on actual beginning cash is 30.4% compared to 29.7% in the adopted budget.

Minimum Cash Balance Requirements

Required 3% Balance	$ 4,371,540
Excess of Min Required Balance	$ 39,921,036

Strategic Plan - Finance Goal and Strategies

Goal 1 - Finance: Manage financial resources effectively and efficiently, maintaining transparent accountability to the community, in order to support students and staff of the Mehlville School District.

Strategies:

- Operating Funds
- Cash Reserves
- Competitive Salaries
- Recurring Capital
- Cyclical Capital
- Transparency and Accountability

Mehlville School District

Mehlville School District
Individually Focused. Committed to All.

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	Affton	$	273,668
15	Normandy	$	198,488
16	Ferguson-Florissant	$	193,285
17	Hancock Place	$	191,351
18	Hazelwood	$	187,277
19	Bayless	$	150,207
20	Ritenour	$	149,945
21	Riverview Gardens	$	81,867
22	Jennings	$	77,474

Represents community economic strength

	Blended Tax Rate for Fall 2025 (FY26)	
1	Hazelwood	5.7053
2	Riverview Gardens	5.4026
3	Normandy	5.1752
4	Maplewood	5.1608
5	Hancock Place	4.8124
6	Affton	4.5418
7	Jennings	4.5353
8	Ferguson-Florissant	4.5265
9	Pattonville	4.3735
10	Valley Park	4.3177
11	Brentwood	4.3087
12	Ritenour	4.2638
13	University City	4.2154
14	Clayton	3.9646
15	Webster Groves	3.9366
16	Kirkwood	3.9098
17	Rockwood	3.8816
18	Lindbergh	3.7955
19	Bayless	3.7647
20	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	Affton	51.77
8	Pattonville	48.76
9	Valley Park	47.26
10	Ladue	47.19
11	Ritenour	45.84
12	Maplewood	41.93
13	Rockwood	37.29
14	Bayless	37.01
15	Jennings	33.03
16	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	Affton	$	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	Affton	$	2,453
13	Hazelwood	$	2,417
14	Clayton	$	2,370
15	Ladue	$	2,243
16	University City	$	1,960
17	Kirkwood	$	1,606
18	Ferguson-Florissant	$	1,272
19	Bayless	$	1,105
20	Jennings	$	903
21	Hancock Place	$	725
22	Rockwood	$	698

Represents investment in infrastructure.

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

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 sta
Strategies to achieve this goal include managing operating gain targets, cash reserve %, competitive salaries and benefits, cyclical capital investments, and recurring capital replac

	Note 1	Note 2	Note 2		Note 3	Note 4	Note 4	(000's)		Note 5	Note 5
	(000's) Operating Gain(Loss)	Nov Cash % Reserve	June Cash % Reserve	(000's) Total Revenue	Props Passed	STL County Tax Rate Rank 1-22	STL County Op Expense Per Student Rank 1-22	Health Ins December Fund Balance	Health Ins Open Plan Employee June Rate	(000's) G.O. Bond Issue	STL County Debt Balance Per Student Rank 1-22
FY14	671	5.0%	23.7%	105,481		21st	21st	1,479	$ 76.00		18th
FY15	(1,613)	2.9%	21.3%	105,630		21st	21st	1,925	$ 82.00		19th
FY16	2,478	3.4%	25.0%	107,679	Props R&A	21st	22nd (last)	4,304	$ 82.00		19th
FY17	3,041	2.0%	26.7%	116,999		20th	21st	6,082	$ 82.00		22nd (last)
FY18	2,682	5.9%	28.8%	119,213		20th	21st	7,779	$ 82.00		22nd (last)
FY19	2,532	2.9%	30.3%	121,879		20th	22nd (last)	9,355	$ 82.00		22nd (last)
FY20	5,888	8.5%	36.2%	123,484		21st	21st	9,995	$ 82.00		22nd (last)
FY21	179	13.8%	35.9%	159,729	Prop S	21st	19th	9,638	$ 82.00	35,000	22nd (last)
FY22	1,665	8.1%	34.3%	133,433		22nd (last)	21st	8,701	$ 82.00		22nd (last)
FY23	5,778	11.4%	37.0%	145,175	Prop E	22nd (last)	20th	9,493	$ 82.00		21st
FY24	517	13.6%	34.0%	165,136		18th	20th	9,972	$ 82.00		22nd (last)
FY25	(1,019)	11.3%	31.9%	167,630		17th	20th	11,679	$ 82.00		22nd (last)
FY26	357	11.1%	31.2%	174,805	Prop A	20th	Not available	12,038	$ 82.00		Not available
Total	23,156			1,746,273						35,000	
Avg 13 yrs	1,781			134,329						2,692	

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 los

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 su
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 borrowir

Note 3:

Prop R:	49¢; revenue for Prop R committed purposes	$8.1M	Passed 11/3/2015 by 73%	Use fo
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 fo
Prop S:	no tax increase (reduce operating levy 12¢; increase capital fund 12¢)	$35M bond	Passed 4/6/2021 by 80%	Use fo
Prop E:	31¢; $6.9M revenue for competitive salaries and benefits; $.3M for safety	$7.2M	Passed 4/4/2023 by 64%	Use fo
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%	Restric

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 adr
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
unexpected covid state funding. FY23 operating gains were > break-even budget due to unexpected revenue from 31% property tax increases and interest rate increa
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 balan
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 d
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 sta
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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 Food Fur Balar
FY14	1,561	22nd (last)	1	85	-	107	67	**259**	-	28	1
FY15	2,055	22nd (last)	5	443	-	93	262	**798**	10	118	
FY16	890	22nd (last)	-	-	114	16	139	**269**	90	26	1
FY17	4,023	17th	11	1,024	533	269	150	**1,976**	1,201	77	1
FY18	5,753	17th	7	576	249	196	130	**1,151**	2,469	397	1
FY19	5,019	15th	6	517	280	352	142	**1,291**	1,723	189	
FY20	5,912	17th	6	587	715	202	197	**1,701**	1,984	20	
FY21	4,457	18th	5	492	1,571	224	199	**2,486**	50	120	1
FY22	8,143	15th	5	511	1,035	50	214	**1,810**	1,418	109	3
FY23	18,575	13th	5	550	1,494	303	198	**2,545**	2,465	700	4
FY24	22,270	12th	5	604	2,381	124	211	**3,320**	5,726	657	3
FY25	32,182	5th	6	840	718	477	328	**2,363**	12,390	726	2
FY26	25,020	Not available	5	700	411	700	364	**2,175**	14,393	378	2
Total	135,860		67	6,929	9,501	3,113	2,601	22,144	43,919	3,545	
Avg 13 yrs	10,451		5.2	533	731	239	200	1,703	3,378	273	

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

	Buses	Roof	IT Equip	Asphalt	Recurring Total	Revenue per 1¢ Tax Levy		Prop Reve
5 Yr Avg Cost per year (FY22-FY26)	$ **641**	$ **1,208**	$ **331**	$ **263**	$ **2,443**	278.3	FY26	$
Equivalent Tax Levy Cents	**2.3**	**4.3**	**1.2**	**0.9**	**8.8**			**Note**
Prop A Estimated Cost per year	$ 775	$ 1,100	$ 400	$ 325	$ **2,600**	279.0	Estimate	$ **1**
Equivalent Tax Levy Cents	**2.8**	**3.9**	**1.4**	**1.2**	**9.3**			$ **2**

Note 1: Predictable, recurring capital consists primarily of buses, roofs, IT equipment, and asphalt sealing. Replacement schedules are maintained for these items and purch 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 different funding strategy. The total 5 year average cost of these 4 items is $2.4M per year, which is less than the estimated future cost of $2.6M per year. This tota equates to about 9.3¢ tax levy. Prop A provides 5.39¢ ($1.5M) of this 9.3¢ total ($2.6M), or about 58% 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...). P 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 40% of replacements. The goal is to someday increase restricted capital to fund over 90% of these 4 recurring capital items (about 3.9¢ additional tax levy). Current show that 9.3 cents of restricted capital fund tax levy would cover 100% of estimated recurring capital noted above.

Summary: Capital expense per student has improved significantly since FY16 expenditures of $890K. Replacement schedules for recurring capital items are currently being follo 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 by avoiding debt. Additional facility upgrades will be made according to the Capital Projects Plan FY26-FY28.

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 (updated 8/6/26)		
FY26 allocated capital funds	$ 33,781,367	
FY27 allocated capital funds	2,539,253	
FY28 allocated capital funds	7,628,885	Note 4
Reserve for estimated funding shortfalls	(3,500,000)	Note 3
Total estimated capital funds	$ 40,449,505	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 (updated 6/24/26)
Transportation Facility (Target 11/21/27)		10,990,000		10,990,000	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	2,140,363			2,140,363	Board approved June 25, 2026
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	285,518			285,518	Board approved February 2026
				-	
Instructional				-	
Instructional (science/FACS/band/library…)		1,500,000		1,500,000	District gathering specs - target 10/15 bid request
Library Carpet	463,868			463,868	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		5,000,000		5,000,000	August board approval target; start 11/15, end 3/1
MHS football restrooms/concessions/storage		1,400,000		1,400,000	September 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	-	
Middle school turf inside Bernard track			TBD	-	
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	August board approval target (excluding asbestos)
HS locker room renovations		200,000		200,000	District gathering specs, target 10/15 bid request
HS field houses			TBD	-	
Total Note 2	10,803,113	27,457,500	4,675,000	42,935,613	10,803,113 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 general $3M reserve is established for revenue funding shortfalls and project expense variances.
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.

Mehlville School District
Proposed HVAC Replacement Timeline and Funding

Fiscal Yr		Note 1 HVAC Reserve Funding Plan (000's)	Note 2 Summer Replaced	Note 3 Project Cost Est. (000's)	Locations for HVAC Replacement
FY23	Actual	$ 9,400	(amount is the actual HVAC reserve balance at the end of FY23)		
FY24	Actual	11,100		3,669	actual
FY25	Actual	13,000	2024	11,812	Bernard, OES, Point, Wohlwend, Pool
FY26	Actual	3,500	2025	14,393	OHS, OMS, WMS, Blades, Trautwein, Rogers' chillers, John Cary boilers
FY27	Estimate		2026	6,869	MHS, Beasley, Bierbaum
Total		$ 37,000		$ 36,743	

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

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

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

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

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

MEHLVILLE SCHOOL DISTRICT
ADJUSTED TAX LEVY RATE HISTORY

BY FUND

TAX YEAR	GENERAL	TEACHERS	COPS	CAPITAL	DEBT SERVICE	TOTAL		
2026 Final	**1.2661**	1.9600	-	0.3858	0.0960	3.7079		
2026 July	**1.2661**	1.9600	-	0.3858	0.0960	3.7079		
2026 Budget	**1.2202**	2.0000	-	0.3858	0.0960	3.7020		
2025 Prop A				**0.0299**		0.0299		
2025 **	**1.1826**	1.7100	-	0.6591	0.1200	3.6717	**3.7016**	Permanent + Prop A
2024 Prop A				0.0326		0.0326		
2024	**1.1911**	2.0000	-	0.6633	0.1200	3.9744	**4.0070**	Permanent + Prop A
2023 Prop A				0.0319		0.0319		
2023 **	**0.9988**	2.1700	-	0.6473	0.1200	3.9361	**3.9680**	Permanent + Prop A
2022 Prop A				0.0350		0.0350		
2022	**1.3519**	2.1000	-	0.0715	0.1200	3.6434	**3.6784**	Permanent + Prop A
2021 Prop A				0.0347		0.0347		
2021 **	**1.1701**	2.1500	-	0.1850	0.1200	3.6251	**3.6598**	Permanent + Prop A
2020 Prop A				0.0353		0.0353		
2020	**0.9878**	2.3300	0.4525	-	-	3.7703	**3.8056**	Permanent + Prop A
2019 Prop A				0.0353		0.0353		
2019 **	1.3641	1.9400	0.4500	0.0100	-	3.7641	**3.7994**	Permanent + Prop A
2018 Prop A				0.0391		0.0391		
2018	1.4489	2.1300	0.5100	0.0200	-	4.1089	**4.1480**	Permanent + Prop A
2017 Prop A				0.0391		0.0391		
2017 **	1.3939	2.1700	0.5100	0.0300	-	4.1039	**4.1430**	Permanent + Prop A
2016 Prop A				0.0400		0.0400		
2016	1.6642	2.0300	0.5100	0.0300	-	4.2342	**4.2742**	Permanent + Prop A

** Reassessment year

BY PROPERTY CLASS

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

Tax Year	Residential	Agriculture	Commercial	Pers Property	Form C, line 12 Plus Form A, line 58 Blended (+DS)	Total Assessed Valuation	AV % Inc(Dec)	Form A,line 52 Rollback	Form C, Line 12 Debt Service
2026 Final	3.4707	4.2578	3.8752	4.8060	3.7079	$ 2,922,030,180	0.2%	**See Note**	0.0960
2026 July	3.4707	4.2578	3.8752	4.8060	3.7079	$ 2,922,030,180	0.2%		0.0960
2026 Budget	3.4611	4.2531	3.8736	4.8161	3.7020	$ 2,927,796,030	0.4%		0.0960
2025 Prop A	0.0270	0.0320	0.0350	0.0400	0.0299	(This tax will sunset after 2025)			
2025 Final	3.4341	4.2211	3.8386	4.7761	3.6717	$ 2,917,341,740	12.1%	**See Note**	0.1200
2024 Prop A	0.0300	0.0360	0.0380	0.0400	0.0326	(This tax will sunset after 2025)			
2024 Final	3.7614	4.6800	4.1795	4.7761	3.9744	$ 2,601,502,010	-0.8%		0.1200
2023 Prop A	0.0290	0.0350	0.0370	0.0400	0.0319	(This tax will sunset after 2025)			
2023 Final	3.6928	4.6800	4.1795	4.7761	3.9361	$ 2,622,115,900	14.8%	**See Note**	0.1200
2022 Prop A	0.0330	0.0390	0.0380	0.0400	0.0350	(This tax will sunset after 2025)			
2022 Final	3.3828	4.3700	3.8695	4.4661	3.6434	$ 2,284,038,950	4.3%	0.1200	0.1200
2021 Prop A	0.0330	0.0390	0.0380	0.0400	0.0347	(This tax will sunset after 2025)			
2021 Final	3.4101	4.3646	3.8645	4.4661	3.6251	$ 2,189,840,250	6.5%	0.1200	0.1200
2020 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353	(This tax will sunset after 2025)			
2020	3.6191	4.3276	3.8271	4.4974	3.7703	$ 2,056,930,580	0.3%	-	
2019 Prop A	0.0340	0.0380	0.0370	0.0400	0.0353	(This tax will sunset after 2025)			
2019	3.6197	4.3318	3.7958	4.4974	3.7641	$ 2,051,430,450	12.4%	-	
2018 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2018	4.0504	4.5806	4.0215	4.4974	4.1089	$ 1,825,543,180	0.6%	-	
2017 Prop A	0.0390	0.0400	0.0390	0.0400	0.0391	(This tax will sunset after 2025)			
2017	4.0515	4.5806	3.9863	4.4974	4.1039	$ 1,814,476,950	6.0%	-	
2016 Prop A	0.0400	0.0398	0.0400	0.0400	0.0400	(This tax will sunset after 2025)			
2016	4.2146	4.5806	4.0814	4.4974	4.2342	$ 1,711,175,010	1.2%	-	

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

Mehlville School District
Capital Budget

Capital Budget FY2026			Fund #410	G.O. Bond Prop S	(49 cents) Prop R	(2.99 cents) Prop A	Capital HVAC Reserves	Fund Balance Total
Beginning balance @6/30/2025			$ 6,296,712	$ 4,812,779	$ 1,793,531	$ 360,666	$ 18,019,673	$ 31,283,361
Tax levy revenue/interest			17,660,618	446,908		821,520	3,500,000	22,429,046
Transfers from General Fund					-			-
Transfers from Food Service			**378,341**					378,341
Prop R Transfer from General Fund					1,750,000			1,750,000
Total Funds Available			24,335,671	5,259,687	3,543,531	1,182,186	21,519,673	55,840,748
Summer 2025 Work (Budgeted FY26)								55,748,928
#00102-2 Bierbaum Ph.2				**1,118,499**				**1,118,499**
#00106-2 MOSAIC phase 2 of 2				**1,314,842**				**1,314,842**
#00124 Furniture - All Locations				**348,109**				**348,109**
MHS (6)/OHS (3) Restrooms				**221,467**				**221,467**
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							**716,607**	**716,607**
HVAC - Biebaum							**588,722**	**588,722**
HVAC - MHS							**2,469,562**	**2,469,562**
Lemay 2900 phase 2			**415,145**					**415,145**
Lemay 2900 ph2 Furniture			**377,414**					**377,414**
Asphalt			**337,976**					**337,976**
Transportation Office Trailer			**116,696**					**116,696**
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			**41,087**					**41,087**
IT Optic Backbone/Path Upgrades			**118,643**					**118,643**
OHS Library Remodel			**20,566**					**20,566**
Wohlwend ADA Stair Lift			**49,995**					**49,995**
Instructional $10K per Bldg Improvements			**104,543**					**104,543**
SCOPE renovation of CO Bldg - on hold			**65,750**					**65,750**
Transportation Facility			**248,770**					**248,770**
District-wide Keypad Entry					**79,421**			**79,421**
Security - Fencing ELE					**61,763**			**61,763**
Library Carpet					**439,142**			**439,142**
Playground Replacement - Trautwein			**53,384**					**53,384**
FY27 Projects			**2,169,919**					**2,169,919**
Contingency			0					**0**
Capital Plan Projects	**Budget**	22,500,000	4,394,934	3,002,916	644,120	410,834	14,392,767	22,845,571
			Budget - Capital Plan Projects					22,500,000
Non-Projects:		**Budget**	**Actual**					
General Equip #6541	budgeted	89,815	92,245					92,245
Food Service Equip #6541		432,915	378,341					378,341
Furniture (Prog 342) #6541		55,000	49,083					49,083
Instructional Equip #6542		112,511	112,360					112,360
Technology #6543		725,000	700,484					700,484
Vehicle - Facilities #211, #240		100,000	96,878					96,878
Vehicle - Tech #5, Facility #240		44,245	44,245					44,245
Buses - 5	budgeted	700,436	-			700,435		700,435
Other debt		318		318				318
Total Non-project expense		2,260,240	1,473,636	318	-	700,435	-	2,174,389
Total Project + Non-project		24,760,240	5,868,570	3,003,234	644,120	1,111,269	14,392,767	25,019,960
Ending Balance @6/30/2026			$ 18,467,101	$ 2,256,453	$ 2,899,411	$ 70,917	$ 7,126,906	$ 30,820,788

Mehlville School District
Capital Budget

Capital Budget FY2025			Fund #410	G.O. Bond Prop S	(49 cents) Prop R	(3.26 cents) Prop A	Capital HVAC Reserves	Fund Balance Total
Beginning balance @6/30/2024			$ 5,794,120	$ 15,147,359	$ 1,601,047	$ 348,390	$ 16,831,642	$ 39,722,558
Tax levy revenue/interest			7,331,441	113,778		821,520	13,000,000	21,266,739
Transfers from Food Service			**726,411**					726,411
Prop R Transfer from General Fund					1,750,000			1,750,000
Total Funds Available			13,851,972	15,261,137	3,351,047	1,169,910	29,831,642	63,465,708
Summer 2024 Work (Budgeted FY25)								
#00102-2 Bierbaum Ph.2				**5,654,796**				**5,654,796**
#00103 MHS baseball fields				**70,374**				**70,374**
#00104-1 Point				**143,516**				**143,516**
#00105-2 Trautwein				**1,175,124**				**1,175,124**
#00105-3 WMS				**697,126**				**697,126**
#00106-2 MOSAIC phase 1 of 2				**374,589**				**374,589**
#00106-2 MOSAIC phase 2 of 2				**229,501**				**229,501**
#00106-1 Buerkle				**342,843**				**342,843**
#00106-3 Forder				**147,595**				**147,595**
#00108-1 Beasley				**138,198**				**138,198**
#00109-1 Wohlwend				**424,270**				**424,270**
#00109-2 OMS				**394,589**				**394,589**
#00123-1 MHS HVAC				**82,618**				**82,618**
#00124 Furniture - All Locations				**173,901**				**173,901**
Roof - John Cary (200 sq)						**48,628**		**48,628**
Roof - Blades (109 sq)						**221,982**		**221,982**
Roof - OES (244 sq)						**423,923**		**423,923**
Roof - JB 150 squares						**23,843**		**23,843**
HVAC - Bernard							**696,215**	**696,215**
HVAC - Pool			14,544		472,442		**1,102,146**	**1,589,132**
HVAC - OES							**944,317**	**944,317**
HVAC - Wohlwend							**1,446,933**	**1,446,933**
HVAC - Point							**972,172**	**972,172**
HVAC - Blades (Controls)						**57,650**		**57,650**
HVAC - FY24 Projects Final Bill						**33,218**		**33,218**
HVAC - FY26 Projects							**6,650,186**	**6,650,186**
Lemay 2900 phase 1			1,306,074					**1,306,074**
Lemay 2900 ph1 Furniture			232,629					**232,629**
Lemay 2900 phase 2			3,630,265					**3,630,265**
Lemay 2900 ph2 Furniture			198,046					**198,046**
MHS Gym A - Ceiling paint			-					**-**
Asphalt			-		**328,138**			**328,138**
Security Cameras					**78,724**			**78,724**
Window Security Film (Prop E)					**469,643**			**469,643**
Security Fencing					**26,422**			**26,422**
Roof - Wohlwend 210 squares			-			-		-
Roof - WMS 87 squares						-		-
					-			-
Transportation Trailer					**182,147**			**182,147**
Contingency			(0)					**(0)**
Capital Plan Projects	**Budget**	29,609,327	5,381,558	10,049,040	1,557,516	809,244	11,811,969	29,609,327
			Budget - Capital Plan Projects					29,500,000
Non-Projects:		**Budget**	**Actual**					
General Equip #6541		71,500	74,221					
Food Service Equip #6541	budgeted	726,411	726,411					
Furniture (Prog 342) #6541		55,000	53,867					
Instructional Equip #6542		56,600	57,948					
Tech Classroom (Proj 340) #6542		-						
Technology - General #6543		477,000	477,000					
Vehicles (5) - Facilities		293,000	292,271					
Vehicle - IT Van Tech 4		52,000	51,659					
Buses - 6	budgeted	839,644	839,643					
Total Non-project expense		2,571,155	2,573,020	-	-	-	-	2,573,020
Total Project + Non-project		32,180,482	7,954,578	10,049,040	1,557,516	809,244	11,811,969	32,182,347
Ending Balance @6/30/2025			$ 5,897,394	$ 5,212,097	$ 1,793,531	$ 360,666	$ 18,019,673	$ 31,283,361

Mehlville School District
Capital Budget

		G.O. Bond	(49 cents)	(3.19 cents)	Capital	
Capital Budget FY24							

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

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

Mehlville School District
Capital Budget

Capital Budget FY23		Regular	G.O. Bond Prop S	(49 cents) Prop R	(3.50 cents) Prop A	Capital Reserves	Total
Beginning balance @6/30/2022		$ 1,113,200	$ 34,710,614	$ 784,129	$ 786,740	$ 6,077,300	$ 43,471,983
Tax levy revenue/interest		2,064,232	**759,845**		777,000	1,523,000	5,124,077
Prop S Debt Fees			(318)				(318)
ESSER reimbursement		1,999,763					1,999,763
Transfer from Food Service		**706,000**					706,000
Transfer from General Fund		675,000		1,750,000		1,800,000	4,225,000
Total Funds Available		6,558,195	35,470,141	2,534,129	1,563,740	9,400,300	55,526,505
Summer 2022 Work (Budget FY23)	**Budget**	**Estimate**	**Estimate**	**Estimate**	**Estimate**	**Estimate**	**Total**
#00101 Bernard			**167,046**				167,046
#00101 OES			**238,916**				238,916
#00104 Rogers			**450,307**				450,307
#00101 OHS			**582,136**				582,136
#00110 OHS baseball fields			**16,245**				16,245
#00111 OES Parking			**1,732,963**				1,732,963
#00103 MHS baseball fields			**935,268**				935,268
#00112 Blades			**2,420,440**				2,420,440
#00102-1 Bierbaum Phase I			**4,473,314**				4,473,314
#00102-2 Bierbaum Phase II			**439,544**				439,544
#00124 Prop S Classroom Furniture			**22,973**				22,973
#00105 Hagemann/Trautwein/WMS			**97,695**				97,695
#00107 MHS			**4,160**				4,160
Prop S Admin #00100			**318**				318
#00121 Rogers HVAC	ESSER III	1,299,840					1,299,840
Roof - Beasley/John Cary/OMS				26,000	**184,458**		210,458
Roof - Bierbaum (21 sq)					**45,224**		45,224
Roof - MHS (294 sq)					**362,854**		362,854
Roof - Trautwein (292 sq)					**333,529**		333,529
HVAC - Point	ESSER II/III	218,326					218,326
HVAC - OES	ESSER II/III	219,146					219,146
HVAC - Beasley	ESSER II/III	251,651	-	(Prop S project was reduced $500K)			251,651
Asphalt				**198,141**			198,141
Security Cameras				**76,381**			76,381
Tuckpointing - Pool, Point, Wohlwend		**5,000**					5,000
Lemay Bldg Remodel		**584,326**					584,326
Roof - #00125 Buerkle (463 sq)					25,905		25,905
Roof - OHS (662 sq Prop S #00126, 171 sq Prop A)			**163,293**		225,000		388,293
Roof - Point (130 sq)					**89,786**		89,786
Roof - Wohlwend (100 sq)					**25,878**		25,878
Roof - #00122 WMS (365 sq)			**12,014**				12,014
Project #00123 MHS HVAC			**454,200**				454,200
HVAC - OHS (3.6K ESSER III + #410)		**7,167**					7,167
HVAC - Blades (3.6K ESSER III + #410))		**7,167**					7,167
HVAC - John Cary (3.6K ESSER III + #410)		**7,167**					7,167
Contingency			**-**				-
Capital Plan Projects		2,599,790	12,210,832	300,522	1,292,634	-	16,403,778
		Budget - Capital Plan Projects					17,825,000
Non-Projects:	**Budget**	**Actual**					
General Equip #6541	114,529	112,256					
Food Service Equip #6541	706,000	699,983					
Furniture (Prog 342) #6541	50,000	47,769					
Instructional Equip #6542	192,048	184,826					
Tech Classroom #6542	25,000	24,253					
Technology #6543	303,200	302,921					
Vehicle #221, #225	82,892	82,892					
Vehicle #205, #227	167,000	166,202					
	-						
Buses - 5	550,049	550,049					
Other debt	512	512					
Total Non-project Expense	2,191,230	2,171,663					
Grand Total	20,016,230	4,771,453	12,210,832	300,522	1,292,634	-	18,575,441
Ending Balance @ 6/30/2023		$ 1,786,742	$ 23,259,309	$ 2,233,607	$ 271,106	$ 9,400,300	**$ 36,951,064**

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

Mehlville School District
5 Year Capital Plan - FY22 Budget

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

Non-Projects:	Budget	Actual					
General Equipment #6541	669,457	663,580	Note: General equipment includes $565K funded by a federal grant.				
Food Service Equip Replacement #6541	108,623	108,623					
Furniture (Prog 342) #6541	50,000	50,000					
Instr Equipment #6542	175,272	168,562					
Technology Classroom #6542	24,000	19,297					
Technology Upgrades #6543	50,200	50,200					
New Bus Replacement - 5	510,944	510,924					
Other debt	1,908	1,727					
Total Non-project Expense	1,590,404	1,572,913					
Grand Total	8,107,180	4,153,004	2,538,407	1,088,206	365,717	-	8,145,334
Estimated Ending Balance @ 6/30/2022		$ 1,113,200	$ 34,710,614	$ 784,129	$ 786,740	$ 6,077,300	**$ 43,471,983**

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

Mehlville School District
Self-Insurance Medical Fund History

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

Summary: Fund balances declined 5 consecutive years from 2008 -2013 to under $1.5M. The minimum required balance for runout is about $4.9M. For example, if the plan ceased existence on 12/31, about $4.9M claims would be paid after 12/31. If the fund balance is not sufficient, then General Funds would have to be used to pay claims.
Significant plan changes were made in 2014 and 2015 resulting in fund balance increases the next 6 years.
After 2015, there have been no rate increases to individual employees.
District rate increases after 2015 are the following: 12% in 2022, 22% in 2023, 6% in 2024, and 13% in 2025, and 4% in 2026.

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 **ranks 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 f**ormula/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.

Cash Flow Summary
Mehlville School District
July 31, 2026

		Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
	Fund Balance JUN 30	$ 43,464,576	$ 4,343,296	$ 30,820,789	$ 3,492,530	$ 82,121,191
	Revenue	4,685,136	239,661	289,151	29,900	5,243,848
	Expenditures	6,492,810	186,413	5,182,869	-	11,862,092
	Transfers	-	(57,768)	57,768	-	-
	Net Fund Bal JUL 31	41,656,902	4,338,776	25,984,839	3,522,430	75,502,947
	Short Term Borrowing					-
(2)	Arbitrage Interest			9,740	-	9,740
(1)	Investments	(17,773,342)	-		-	(17,773,342)
	Escrow Deposits				-	-
	Cash Balance JUL 31	$ 23,883,560	$ 4,338,776	$ 25,994,579	$ 3,522,430	$ 57,739,345

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance JUN 30	$ 41,934,656	$ 1,529,921	$ 2,555,273	$ 1,534,208	$ 253,815
Revenue	1,465,458	3,219,678	195,951	13,732	29,978
Expenditures	5,103,266	1,389,544	108,558	19,432	58,423
Transfers	-		(57,768)		
Fund Balance JUL 31	38,296,848	3,360,055	2,584,898	1,528,508	225,370
Investments	(17,773,342)				
Cash Balance JUL 31	$ 20,523,506	$ 3,360,055	$ 2,584,898	$ 1,528,508	$ 225,370

	Restricted Debt	
	COP #450	Debt #300
Fund Balance JUN 30	$ -	$ 3,492,530
Revenue	-	29,900
Expenditures	-	-
Transfers	-	
Fund Balance JUL 31	-	3,522,430
Investments		
Escrow Deposits		
Other Deposits		
Cash Balance JUL 31	$ -	$ 3,522,430

FY2027 Full Year	Budget	Adj Budget
Revenue	$ 172,566	$ 172,566
Expense	(189,683)	(189,683)
Fund Inc(Dec)	$ (17,117)	$ (17,117)
	Budget	**Adj Budget**
Operating	$ 828	$ 828
Non-operating	(17,945)	(17,945)
Total	$ (17,117)	$ (17,117)
Fund Balance	Budget	Adj Budget
6/30/2026	**$ 82,121**	**$ 82,121**
Cash Inc(Dec)	**(17,117)**	**(17,117)**
6/30/2027	**$ 65,004**	**$ 65,004**

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

(1) Investment amount is money market/term investments (commercial paper/banker acceptances) with MOSIPS, MOCAAT, and Midwest Bank.

(2) Arbitrage interest is related to disallowed interest from G.O. bond proceeds from Prop S. Interest in excess of 1.22% average yield of outstanding bond proceed balances must be repaid. Therefore, this portion of disallowed interest is recorded as a liability instead of revenue to avoid overstating income.

MEHLVILLE SCHOOL DISTRICT
Monthly Cash Summary - Full Year (000's)
FY27

Gen/Teacher	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total**
Beg Bal	**43,465**	-	-	-	-	-	-	-	-	-	-	-	
Revenue	4,685	-	-	-	-	-	-	-	-	-	-	-	4,685
Expense	(6,493)	-	-	-	-	-	-	-	-	-	-	-	(6,493)
Difference	(1,808)	-	-	-	-	-	-	-	-	-	-	-	(1,808)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	41,657	-	-	-	-	-	-	-	-	-	-	-	
Annual Exp	145,718	-	-	-	-	-	-	-	-	-	-	-	
Cash Res %	28.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

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

Food Service #500													
Beg Bal	2,555	-	-	-	-	-	-	-	-	-	-	-	
Revenue	196	-	-	-	-	-	-	-	-	-	-	-	196
Expense	(109)	-	-	-	-	-	-	-	-	-	-	-	(109)
Difference	87	-	-	-	-	-	-	-	-	-	-	-	87
Transfer	(58)	-	-	-	-	-	-	-	-	-	-	-	
End Bal	2,585	-	-	-	-	-	-	-	-	-	-	-	

Activity #600/Athletic #700													
Beg Bal	1,788	-	-	-	-	-	-	-	-	-	-	-	
Revenue	44	-	-	-	-	-	-	-	-	-	-	-	44
Expense	(78)	-	-	-	-	-	-	-	-	-	-	-	(78)
Difference	(34)	-	-	-	-	-	-	-	-	-	-	-	(34)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,754	-	-	-	-	-	-	-	-	-	-	-	

Capital #410													
Beg Bal	30,821	-	-	-	-	-	-	-	-	-	-	-	
Revenue	289	-	-	-	-	-	-	-	-	-	-	-	289
Expense	(5,183)	-	-	-	-	-	-	-	-	-	-	-	(5,183)
Difference	(4,894)	-	-	-	-	-	-	-	-	-	-	-	(4,894)
Transfer	58	-	-	-	-	-	-	-	-	-	-	-	
End Bal	25,985	-	-	-	-	-	-	-	-	-	-	-	

Non-Debt sub-total													
Beg Bal	78,629	-	-	-	-	-	-	-	-	-	-	-	
Revenue	5,214	-	-	-	-	-	-	-	-	-	-	-	5,214
Expense	(11,862)	-	-	-	-	-	-	-	-	-	-	-	(11,862)
Difference	(6,648)	-	-	-	-	-	-	-	-	-	-	-	(6,648)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	71,981	-	-	-	-	-	-	-	-	-	-	-	

COP #450/G.O. #300													
Beg Bal	3,493	-	-	-	-	-	-	-	-	-	-	-	
Revenue	30	-	-	-	-	-	-	-	-	-	-	-	30
Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Difference	30	-	-	-	-	-	-	-	-	-	-	-	30
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	3,522	-	-	-	-	-	-	-	-	-	-	-	

Grand Total													
Beg Bal	**82,121**	-	-	-	-	-	-	-	-	-	-	-	
Revenue	5,244	-	-	-	-	-	-	-	-	-	-	-	5,244
Expense	(11,862)	-	-	-	-	-	-	-	-	-	-	-	(11,862)
Difference	(6,618)	-	-	-	-	-	-	-	-	-	-	-	(6,618)
End Bal	75,503	-	-	-	-	-	-	-	-	-	-	-	

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

Gen/Teacher	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total**
Beg Bal	43,107	43,413	35,299	28,645	21,387	15,491	26,314	50,134	65,223	61,427	56,344	43,351	
Revenue	5,162	4,107	3,979	4,240	4,193	23,966	39,670	26,263	6,436	5,955	9,903	7,540	141,414
Expense	(4,856)	(12,222)	(10,633)	(11,497)	(10,090)	(13,142)	(14,100)	(11,173)	(10,232)	(11,038)	(22,897)	(7,426)	(139,306)
Difference	306	(8,115)	(6,654)	(7,257)	(5,897)	10,823	25,570	15,089	(3,795)	(5,083)	(12,994)	114	2,107
Transfer	-	-	-	-	-	-	(1,750)	-	-	-	-	-	
End Bal	43,413	35,299	28,645	21,387	15,491	26,314	50,134	65,223	61,427	56,344	43,351	43,465	
Annual Exp	139,306	-	-	-	-	-	-	-	-	-	-	-	
Cash Res %	31.2%	25.3%	20.6%	15.4%	11.1%	18.9%	36.0%	46.8%	44.1%	40.4%	31.1%	31.2%	

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

Food Service #500													
Beg Bal	2,978	2,897	2,664	2,754	2,665	2,873	2,598	2,940	2,780	2,923	2,907	2,882	
Revenue	36	265	501	700	598	459	797	518	503	542	555	71	5,546
Expense	(72)	(204)	(401)	(789)	(391)	(709)	(455)	(679)	(360)	(529)	(580)	(423)	(5,591)
Difference	(36)	61	101	(89)	207	(249)	342	(160)	143	13	(25)	(351)	(45)
Transfer	(46)	(293)	(10)	-	-	(25)	-	-	-	(29)	-	25	
End Bal	2,897	2,664	2,754	2,665	2,873	2,598	2,940	2,780	2,923	2,907	2,882	2,555	

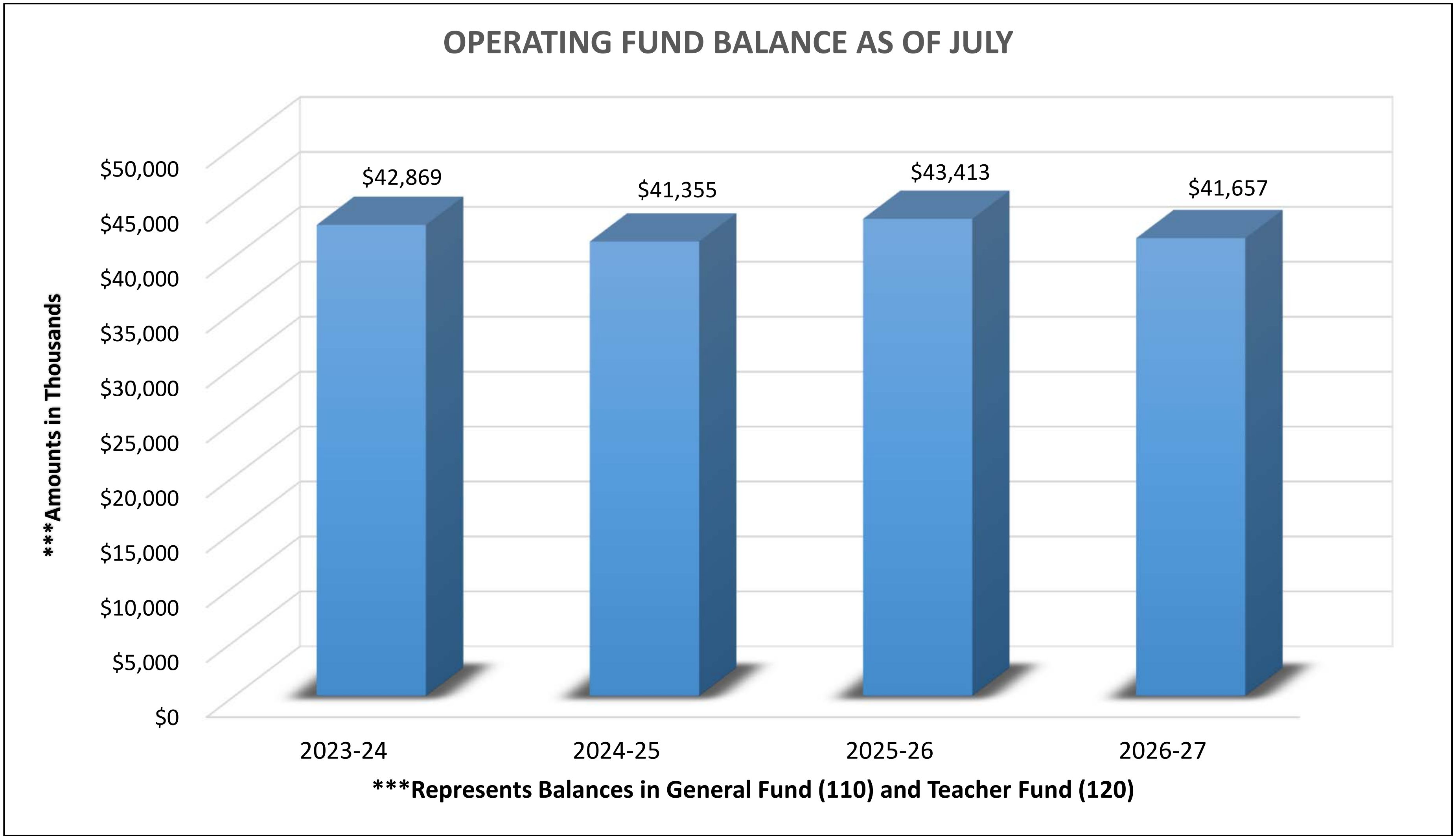
Activity #600/Athletic #700													
Beg Bal	1,665	1,665	1,628	1,727	1,879	1,878	1,832	1,807	1,816	1,858	1,834	1,862	
Revenue	80	86	194	292	141	90	92	104	196	228	246	119	1,866
Expense	(80)	(122)	(95)	(141)	(142)	(135)	(117)	(95)	(154)	(251)	(218)	(193)	(1,744)
Difference	(1)	(36)	99	152	(1)	(46)	(25)	9	42	(24)	28	(74)	123
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,665	1,628	1,727	1,879	1,878	1,832	1,807	1,816	1,858	1,834	1,862	1,788	

Capital #410													
Beg Bal	31,283	26,464	22,267	19,483	19,024	18,264	21,860	31,758	36,624	35,664	34,458	33,033	
Revenue	274	220	174	225	257	4,817	8,663	5,206	338	352	1,270	633	22,429
Expense	(5,139)	(4,710)	(2,968)	(684)	(1,017)	(1,246)	(515)	(340)	(1,299)	(1,586)	(2,695)	(2,820)	(25,020)
Difference	(4,865)	(4,491)	(2,794)	(460)	(760)	3,571	8,148	4,866	(960)	(1,235)	(1,425)	(2,187)	(2,591)
Transfer	46	293	10	-	-	25	1,750	-	-	29	-	(25)	
End Bal	26,464	22,267	19,483	19,024	18,264	21,860	31,758	36,624	35,664	34,458	33,033	30,821	

Non-Debt sub-total													
Beg Bal	79,034	74,439	61,858	52,609	44,955	38,505	52,605	86,639	106,443	101,872	95,544	81,128	
Revenue	5,552	4,678	4,849	5,457	5,189	29,332	49,221	32,091	7,473	7,076	11,974	8,362	171,255
Expense	(10,147)	(17,259)	(14,097)	(13,111)	(11,640)	(15,232)	(15,187)	(12,287)	(12,044)	(13,404)	(26,390)	(10,861)	(171,661)
Difference	(4,595)	(12,581)	(9,248)	(7,654)	(6,450)	14,100	34,034	19,804	(4,571)	(6,328)	(14,416)	(2,499)	(405)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	74,439	61,858	52,609	44,955	38,505	52,605	86,639	106,443	101,872	95,544	81,128	78,629	

COP #450/G.O. #300													
Beg Bal	3,018	3,058	2,626	2,634	2,643	2,665	3,491	4,325	3,178	3,206	3,238	3,411	
Revenue	40	17	8	9	22	826	1,460	855	28	31	173	82	3,550
Expense	-	(449)	-	-	-	-	(625)	(2,002)	-	-	-	-	(3,076)
Difference	40	(432)	8	9	22	826	835	(1,147)	28	31	173	82	474
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	3,058	2,626	2,634	2,643	2,665	3,491	4,325	3,178	3,206	3,238	3,411	3,493	

Grand Total													
Beg Bal	**82,052**	77,497	64,484	55,244	47,598	41,170	56,095	90,964	109,621	105,078	98,782	84,538	
Revenue	5,592	4,695	4,856	5,466	5,211	30,158	50,681	32,946	7,501	7,108	12,147	8,444	174,805
Expense	(10,147)	(17,707)	(14,097)	(13,111)	(11,640)	(15,232)	(15,812)	(14,289)	(12,044)	(13,404)	(26,390)	(10,861)	(174,736)
Difference	(4,555)	(13,012)	(9,241)	(7,645)	(6,429)	14,925	34,869	18,657	(4,543)	(6,296)	(14,243)	(2,417)	69
End Bal	77,497	64,484	55,244	47,598	41,170	56,095	90,964	109,621	105,078	98,782	84,538	82,121	


OPERATING FUND BALANCE AS OF JULY
$50,000
$45,000
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$0
***Amounts in Thousands
$42,869
$41,355
$43,413
$41,657
2023-24
2024-25
2025-26
2026-27
***Represents Balances in General Fund (110) and Teacher Fund (120)

Mehlville School District
Budget Review of FY27 Revenues
July 2026

REVENUES (000's)	FY27 Orig Budget Full Year	FY27 Adj Budget Full Year	FY27 Actual YTD	FY27 % of Adj Bud	FY26 Actual Full Year	FY26 Actual YTD	FY26 % of Full Year
Current Taxes	$ 104,150	$ 104,150	$ -	0%	$ 103,025	$ 332	0%
Delinquent Taxes	1,700	1,700	718	42%	1,479	198	13%
Prop C Sales Tax	14,361	14,361	1,256	9%	14,570	1,226	8%
Fin Inst Taxes	85	85	-	0%	77	-	0%
M & M Surtax	2,050	2,050	(3)	0%	2,199	(6)	0%
Earnings on Invest.	2,435	2,435	238	10%	2,716	267	10%
Food Service-Program	2,810	2,810	1	0%	2,710	5	0%
Food Service-Non-Pro	435	435	-	0%	417	-	0%
Student Activities	1,800	1,800	64	4%	1,977	98	5%
Community Service	870	870	16	2%	916	21	2%
VICC	834	834	-	0%	795	2	0%
Other	300	300	32	11%	325	2	1%
Total Local	131,830	131,830	$ 2,322	2%	$ 131,206	$ 2,145	2%
Fines etc	92	92	$ -	0%	$ 92	$ -	0%
State Assessed Util	1,750	1,750	-	0%	1,584	-	0%
Total County	1,842	1,842	$ -	0%	$ 1,676	$ -	0%
Basic Formula	16,385	16,385	$ 1,324	8%	$ 19,562	$ 1,375	7%
Transportation	3,535	3,535	307	9%	3,685	299	8%
Early Childhood	6,285	6,285	598	10%	6,428	1,043	16%
Classroom Trust	5,167	5,167	239	5%	4,646	363	8%
Educational Screen (PAT)	325	325	-	0%	323	-	0%
Career Education	29	29	-	0%	28	-	0%
Food Service	25	25	-	0%	32	-	0%
Enhancement Sci Grant	-	-	-	0%	-	-	0%
Other	46	46	-	0%	41	-	0%
Total State	31,797	31,797	$ 2,468	8%	$ 34,745	$ 3,080	9%
Medicaid	260	260	-	0%	248	-	0%
Vocational Edu (Perkins)	169	169	58	34%	90	-	0%
Early Childhood	78	78	-	0%	81	-	0%
School Lunch	1,785	1,785	180	10%	1,512	18	1%
School Breakfast	395	395	4	1%	434	3	1%
Title I	1,294	1,294	-	0%	1,209	-	0%
Title III & IV	449	449	-	0%	384	95	25%
Title II	454	454	-	0%	354	-	0%
Other	-	-	-	0%	144	-	0%
Total Federal	4,884	4,884	$ 242	5%	$ 4,456	$ 116	3%
Sale of Property	23	23	$ -	0%	$ 21	$ 1	5%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	165	165	-	0%	413	77	19%
Trans From Others	2,025	2,025	212	10%	2,288	173	8%
Total Misc	2,213	2,213	$ 212	10%	$ 2,722	$ 251	9%
GRAND TOTAL	$ 172,566	$ 172,566	$ 5,244	3%	$ 174,805	$ 5,592	3%

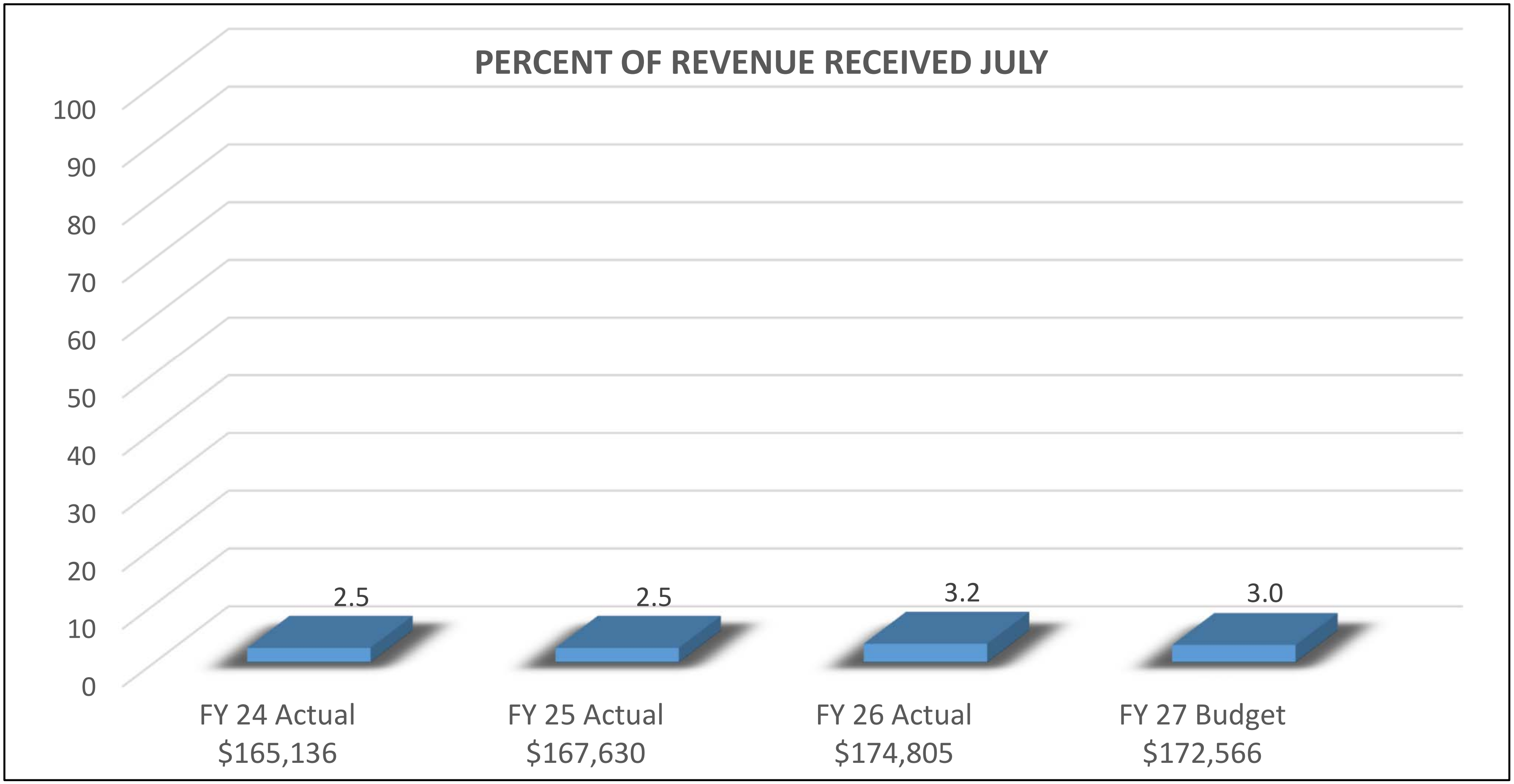
MEHLVILLE SCHOOL DISTRICT
REVENUES BY OBJECT-MONTHLY AND CUMULATIVE PERCENTAGES

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

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

2025-26	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	8.9%	8.9%	2.6%	2.6%	9.2%	9.2%	3.2%	3.2%
August	1.8%	3.4%	5.5%	5.5%	5.8%	14.7%	2.0%	4.6%	5.4%	14.5%	2.7%	5.9%
Sept	1.6%	5.0%	0.0%	5.5%	6.6%	21.3%	3.8%	8.3%	9.7%	24.2%	2.8%	8.7%
Oct	1.8%	6.8%	0.0%	5.5%	7.0%	28.3%	7.4%	15.7%	12.3%	36.5%	3.1%	11.8%
Nov	1.9%	8.7%	0.0%	5.5%	6.6%	34.9%	9.3%	25.0%	2.7%	39.2%	3.0%	14.8%
Dec	20.5%	29.2%	0.0%	5.5%	6.6%	41.5%	20.4%	45.5%	0.5%	39.7%	17.3%	32.0%
Jan	36.1%	65.3%	0.0%	5.5%	7.5%	48.9%	4.0%	49.5%	21.0%	60.7%	29.0%	61.0%
Feb	22.2%	87.5%	0.0%	5.5%	9.5%	58.4%	8.1%	57.6%	6.8%	67.4%	18.8%	79.9%
March	2.2%	89.7%	0.0%	5.5%	11.3%	69.8%	7.9%	65.5%	13.0%	80.4%	4.3%	84.2%
April	2.3%	92.0%	0.0%	5.5%	9.9%	79.7%	9.0%	74.4%	9.3%	89.7%	4.1%	88.2%
May	5.9%	97.9%	0.0%	5.5%	10.0%	89.6%	14.3%	88.7%	9.2%	98.9%	6.9%	95.2%
June	2.1%	100.0%	94.5%	100.0%	10.4%	100.0%	11.3%	100.0%	1.1%	100.0%	4.8%	100.0%

2026-27	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.8%	1.8%	0.0%	0.0%	7.8%	7.8%	5.0%	5.0%	9.6%	9.6%	3.0%	3.0%
August												
Sept												
Oct												
Nov												
Dec												
Jan												
Feb												
March												
April												
May												
June												



***Amounts in Thousands

Mehlville School District
Budget Review of FY27 Expenses
July 2026

Exp By OBJECT

Expenses (000's)	FY27 Orig Budget Full Year	FY27 Adj Budget Full Year	FY27 Actual YTD	FY27 % of Adj Bud	FY26 Full Year	FY26 Actual YTD	FY26 % of Full Year
Certified Salaries	$ 70,395	$ 70,395	$ 1,200	2%	$ 68,398	$ 920	1%
Non-Certified Salaries	25,122	25,122	1,780	7%	23,588	1,128	5%
Total Salaries	95,517	95,517	2,980	3%	91,986	2,048	2%
Teacher Retirement	11,262	11,262	173	2%	10,855	135	1%
Non-Teacher Retirement	1,978	1,978	129	7%	1,845	85	5%
Social Security	1,690	1,690	113	7%	1,590	71	4%
Medicare	1,341	1,341	42	3%	1,293	29	2%
Medical-Dental Etc	14,928	14,928	232	2%	13,620	221	2%
Work Comp/Unemploy	736	736	-	0%	622	-	0%
Total Benefits	31,935	31,935	689	2%	29,825	541	2%
Tuition	736	736	70	10%	848	2	0%
Professional Services	1,240	1,240	347	28%	1,416	173	12%
Audit	25	25	-	0%	25	-	0%
Technical Services	876	876	211	24%	892	262	29%
Legal Services	25	25	1	4%	34	2	6%
Property Services	2,774	2,774	689	25%	2,781	331	12%
Contracted Trans	960	960	166	17%	708	4	1%
Professional Meetings	1,358	1,358	275	20%	635	24	4%
Property Insurance	1,289	1,289	-	0%	1,102	-	0%
Liability Insurance	1,030	1,030	-	0%	891	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,170	1,170	134	11%	1,270	197	16%
Total Purchased Services	11,483	11,483	1,893	16%	10,602	995	9%
General Supplies	3,059	3,059	323	11%	2,773	178	6%
One - to- One	805	805	-	0%	1,718	678	39%
Regular Textbooks	1,603	1,603	78	5%	1,683	10	1%
Library Books	143	143	-	0%	122	-	0%
Periodicals	3	3	-	0%	39	20	51%
Food Supplies	2,348	2,348	6	0%	2,276	2	0%
Energy	2,971	2,971	176	6%	2,397	196	8%
Other	3,339	3,339	534	16%	3,220	340	11%
Total Supplies	14,271	14,271	1,117	8%	14,228	1,424	10%
Building	32,000	32,000	3,543	11%	19,940	4,902	25%
Site Improvement	-	-	195	0%	2,558	34	1%
Equip- General	911	911	673	74%	1,584	159	10%
Equip- Instructional	51	51	-	0%	97	-	0%
Vehicles	310	310	-	0%	141	44	31%
School Buses	772	772	772	100%	700	-	0%
Total Capital	34,044	34,044	5,183	15%	25,020	5,139	21%
Principal	1,600	1,600	-	0%	2,175	-	0%
Interest	832	832	-	0%	897	-	0%
Other Debt Service	1	1	-	0%	3	-	0%
Total Debt Service	2,433	2,433	-	0%	3,075	-	0%
TOTAL ALL	$ 189,683	$ 189,683	$ 11,862	6%	$ 174,736	$ 10,147	6%

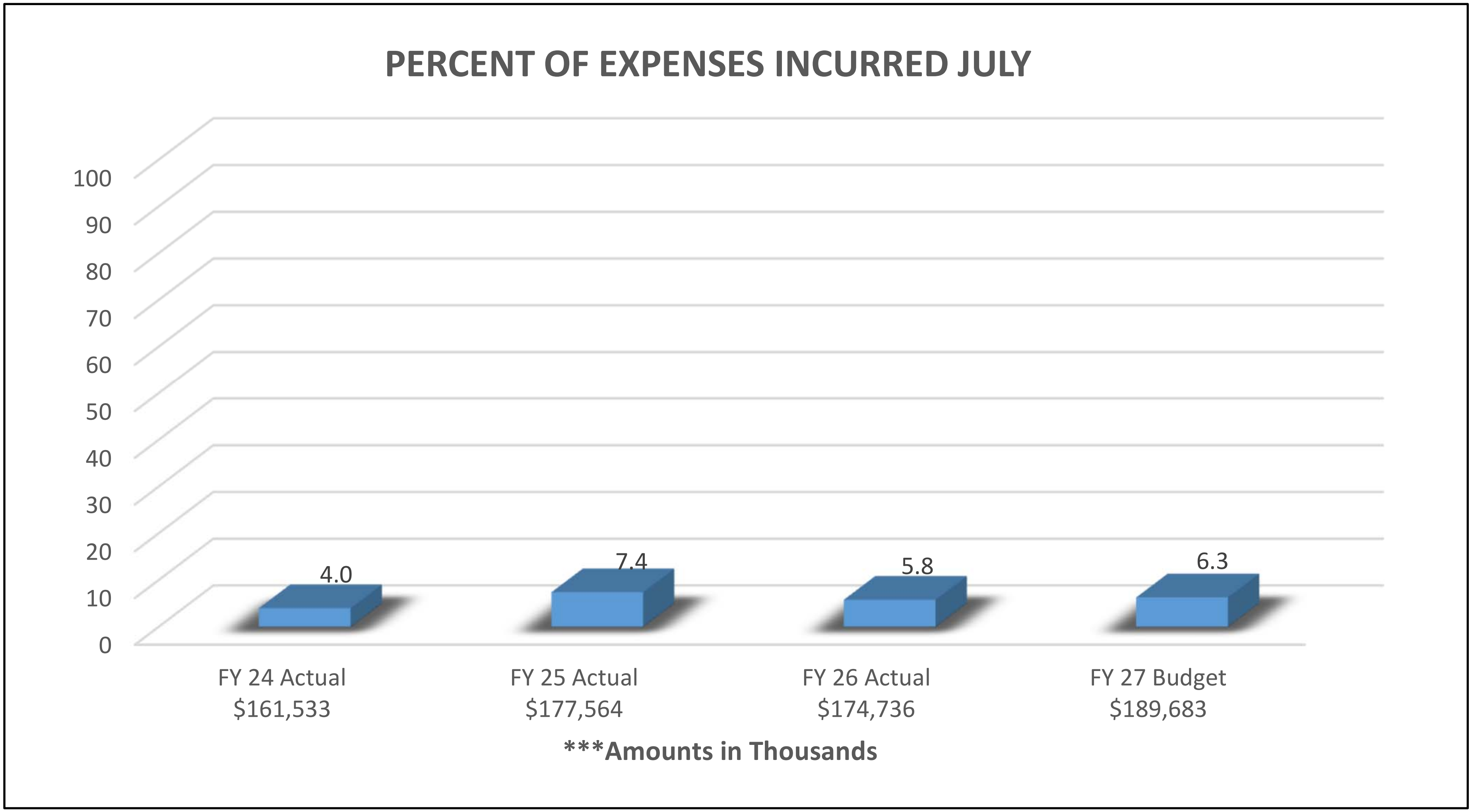
MEHLVILLE SCHOOL DISTRICT
EXPENDITURES BY OBJECT- MONTHLY & CUMULATIVE PERCENTAGES

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

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

2025-26	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.2%	2.2%	1.8%	1.8%	9.4%	9.4%	10.0%	10.0%	20.5%	20.5%	0.0%	0.0%	5.8%	5.8%
August	8.2%	10.4%	6.1%	7.9%	8.6%	17.9%	15.9%	25.9%	18.8%	39.4%	14.6%	14.6%	10.1%	15.9%
Sept	6.8%	17.3%	8.0%	15.9%	5.3%	23.2%	6.5%	32.4%	11.9%	51.2%	0.0%	14.6%	7.5%	23.4%
Oct	9.0%	26.3%	8.0%	23.9%	12.9%	36.1%	9.7%	42.1%	2.7%	54.0%	0.0%	14.6%	8.1%	31.5%
Nov	7.7%	34.0%	7.9%	31.8%	4.9%	40.9%	4.8%	46.9%	4.1%	58.0%	0.0%	14.6%	6.7%	38.2%
Dec	7.8%	41.7%	10.1%	41.9%	23.6%	64.5%	9.4%	56.3%	5.0%	63.0%	0.0%	14.6%	8.7%	46.9%
Jan	11.7%	53.4%	10.1%	52.0%	4.7%	69.2%	2.7%	59.0%	2.1%	65.1%	20.3%	34.9%	9.0%	55.9%
Feb	7.7%	61.1%	8.1%	60.1%	3.7%	72.9%	14.7%	73.7%	1.4%	66.4%	65.1%	100.0%	8.2%	64.1%
March	7.6%	68.7%	8.1%	68.2%	6.9%	79.8%	4.2%	78.0%	5.2%	71.6%	0.0%	100.0%	6.9%	71.0%
April	7.8%	76.5%	8.2%	76.4%	9.6%	89.4%	8.1%	86.1%	6.3%	78.0%	0.0%	100.0%	7.7%	78.7%
May	18.0%	94.5%	19.0%	95.4%	4.9%	94.3%	6.9%	92.9%	10.8%	88.7%	0.0%	100.0%	15.1%	93.8%
June	5.5%	100.0%	4.6%	100.0%	5.7%	100.0%	7.1%	100.0%	11.3%	100.0%	0.0%	100.0%	6.2%	100.0%

2026-27	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	3.1%	3.1%	2.2%	2.2%	16.5%	16.5%	7.8%	7.8%	15.2%	15.2%	0.0%	0.0%	6.3%	6.3%
August														
Sept														
Oct														
Nov														
Dec														
Jan														
Feb														
March														
April														
May														
June														


PERCENT OF EXPENSES INCURRED JULY
100
90
80
70
60
50
40
30
20
10
0
4.0
7.4
5.8
6.3
FY 24 Actual
$161,533
FY 25 Actual
$177,564
FY 26 Actual
$174,736
FY 27 Budget
$189,683
***Amounts in Thousands