
Pattonville School District

2026-27 Budget

June 9, 2026

Mary Jo Gruber, CPA, CGMA, SFO - Chief Financial/Operating Officer



Table of Contents

Board of Education and First Level Administrators	1
Budget Message	2-6
Executive Summary	
Fund Descriptions	7
Summary of Operating and Non-Operating Funds	8
Debt Service Fund	9-10
Operating Funds Revenue Analysis	11-15
Operating Funds Expense Analysis	16-25
Fund Balance	25
Operating Funds Projections	26-27
Detailed Financial Statements	
Fund Balance Summary	28
Revenue Summary	29
Revenue Comparison	30
Expenditure Summary by Fund	31-32

Administrative Organizational Chart

Board of Education

Jeanne Schottmueller
President

Lisa Kickbusch
Vice President

Jan Schweiss
Secretary

Rená Simmons
Treasurer

Dr. Brian Gray
Director

Mary Kay Campbell
Director

Dr. Dan Wentz
Director

Administration

Barry Nelson, Ed.D.
Superintendent

David Besgrove
Chief Human Resource Officer

Tori Cain, Ed.D.
Assistant Superintendent

Kelly Gordon, APR
Chief Communications Officer

Mary Jo Gruber, CPA, CGMA, SFO
Chief Financial/Operating Officer

Cara Hiripitiyage, Ed.D.
Assistant Superintendent

Principals

Gene Grimshaw
Pattonville High School

Mark Houston, Ed.D.
Heights Middle School

Tamika Dukes, Ed.D.
Holman Middle School

Bill Casner, Ed.D.
Bridgeway Elementary

De'Vion Moore, Ed.D
Parkwood Elementary

Nick Morgan
Academy of Inovation Remington

Carley Tankersley
Robert Drummond Elementary

Adam Crnko, Ed.D.
Rose Acres Elementary

Margo Souza, Ed.D.
Willow Brook Elementary

Budget Message

Proposed 2026-27 total expenditures, includes normal debt service payments and bond fund expenditures, total \$155,795,200. Total revenues, including debt service and bond fund revenues, are projected at \$160,639,420 will result in the strategic use of \$3,994,050 of operating reserves while maintaining \$8,100,000 in bond fund reserves and \$738,270 in debt service fund reserves. Because bond and debt service revenue and expenditures are legally restricted for specific purposes, the district's operating budget provides a clearer picture of its ongoing financial condition and results of operations. The operating revenue budget is projected at \$116,658,140 and the operating expenditure budget is projected at \$120,652,190 resulting in a projected use of reserves of \$3,994,050. This leaves a net operating fund balance of \$53,159,500 or 44.06% of budgeted operating expenditures.

2026-27 Revenue Summary

Local	Operating	Bond	Debt Service	Total
Property Taxes	85,729,600	-	9,446,280	95,175,880
Sales Tax (Prop C)	9,200,000	-	-	9,200,000
Food Service (Cash Sales)	695,000	-	-	695,000
Student Activities	1,000,000	-	-	1,000,000
Other Local	2,154,400	250,000	100,000	2,504,400
Total Local	98,779,000	250,000	9,546,280	108,575,280
County Revenue	886,640	0	185,000	1,071,640
State				
Foundation Formula	5,274,560	-	-	5,274,560
Early Childhood Special Ed.	4,653,900	-	-	4,653,900
Transportation	2,670,000	-	-	2,670,000
Other State	238,480	-	-	238,480
Total State	12,836,940	0	0	12,836,940
Federal				
Food Service (USDA)	2,121,000	-	-	2,121,000
Title I	800,000	-	-	800,000
Other Federal	544,560	-	-	544,560
Total Federal	3,465,560	0	0	3,465,560
Other Revenue				
Other Revenue (Bond Sales)	-	34,000,000	-	34,000,000
Fees from Other LEA	690,000	-	-	690,000
Total Other Revenue	690,000	34,000,000	0	34,690,000
Total Revenue	116,658,140	34,250,000	9,731,280	160,639,420

Local Revenue

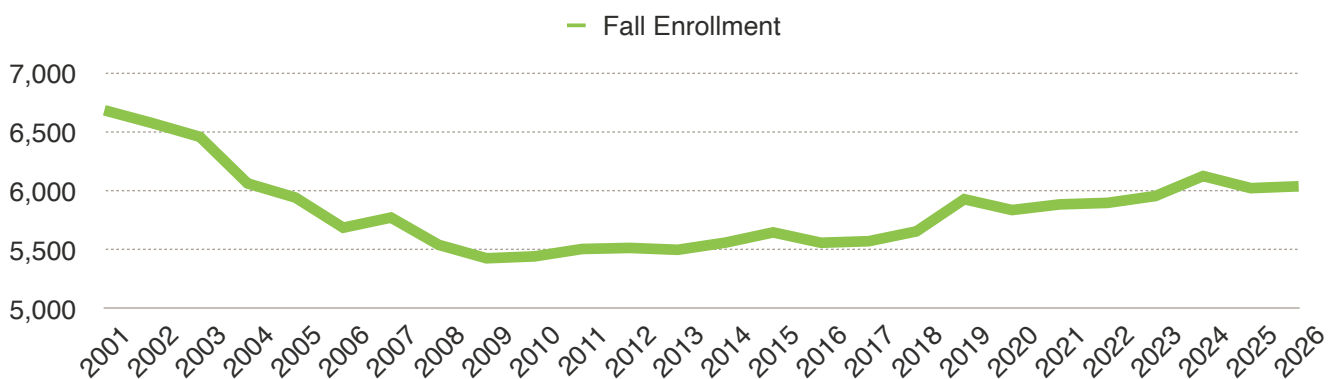
Local operating revenue sources account for 84.68% or \$98.8 million of the district's total operating revenue budget. Current property taxes represent the largest source of operating revenue at \$85.7 million. Property taxes also include \$10.7 million from Merchant and Manufacturers (M&M) Surtax, which is a special property tax commercial taxpayers pay in lieu of inventory taxes.

The 2026-27 operating budget represents a revenue decrease of approximately \$2.0 million or 1.8% compared to the prior year. This decrease is primarily attributable to a \$1.46 million reduction in delinquent tax revenue, reflecting the timing and uncertainty of delinquent tax collections and typical collection levels. Additionally, investment earnings are expected to decline by \$458,000 to \$1.5 million due to lower anticipated interest rates and reduced cash balances available for investment as the district continues to utilize reserves.

In Missouri, property is assessed during odd-numbered years; therefore, 2026 is not a reassessment year. Following the significant increase in assessed values during the 2025 reassessment cycle, the District anticipates a higher volume of assessment appeals that could reduce taxable values. Therefore, to be conservative, local property tax revenue net of protested settlements in favor of the taxpayer has been budgeted to increase only by new construction and generate approximately \$331,850 in additional operating tax revenue.

Enrollment

Student enrollment is projected to remain stable at 6,042 students in the fall of 2026, representing an increase of approximately 16 students, or 0.27%, compared to the fall 2024 enrollment of 6,026 students. Enrollment has remained remarkably consistent over the past twenty years, providing stability in both educational programming and financial planning. The last significant enrollment change occurred in 2001, when the district experienced a decline of approximately 500 students due to the airport buyout associated with runway expansion and the district's withdrawal from the voluntary student transfer program with the City of St. Louis. Because enrollment has remained relatively stable in recent years and is expected to continue at similar levels, the district anticipates minimal impact on staffing needs, allowing resources and personnel levels to remain largely consistent.

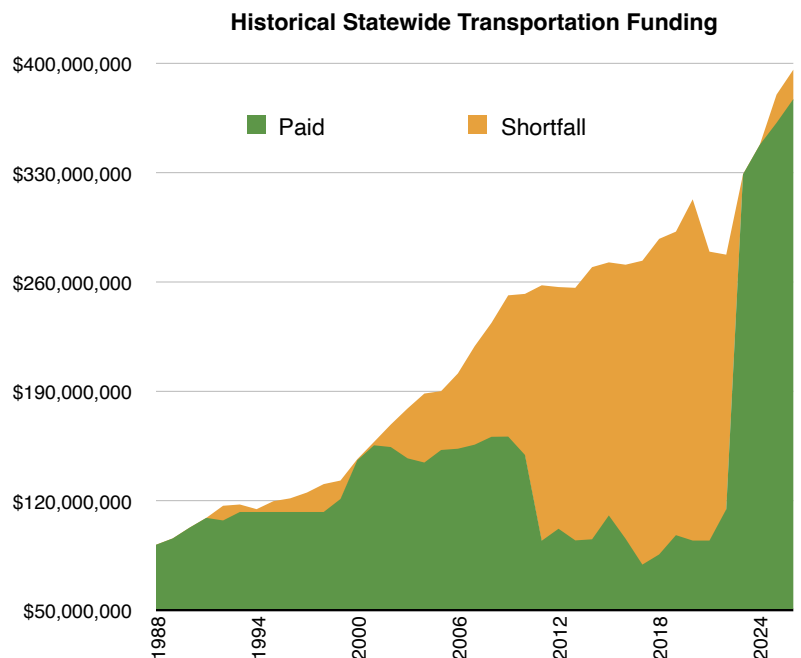


State Funding

Total state revenue is projected to be \$12.8 million in 2026-27, with the largest component coming from Missouri's Foundation Formula. Under this formula, Pattonville continues to be classified as a hold harmless district, receiving approximately \$5.3 million annually, or about \$875 per student. The hold harmless designation means that Pattonville received a higher level of funding under the Foundation Formula in 1992 than it would receive under the current formula. As a result, the district continues to receive funding at the 1992 level rather than the lower amount generated by the current formula. Consequently, Pattonville receives one of the lowest levels of state aid in Missouri, ranking 511th out of 520 school districts in per-student Foundation Formula funding. The remainder of state revenue is primarily derived from transportation aid and Early Childhood Special Education reimbursements. Early Childhood Special Education funding reimburses districts for 100% of allowable prior-year program costs and is budgeted at \$4.7 million for 2026-27.

Transportation Funding

Transportation funding is another component of state aid. Missouri statute provides reimbursement of up to 75% of eligible transportation costs. The state last fully funded its statutory obligation in 1991 and had not come close to doing so since 2000. However, in 2022-23, the state fully funded transportation aid for the first time in 32 years, generating approximately \$1.2 million in additional revenue for Pattonville. Full funding continued in 2023-24, but transportation aid was prorated to 95% in 2025-26. The 2026-27 budget assumes transportation funding will again be prorated at 95%, resulting in projected revenue of \$2,670,000.



Federal Funding

Total federal revenue is projected to be \$3.5 million in 2026-27. The largest source of federal funding continues to be reimbursements from the National School Lunch Program and School Breakfast Program, which are budgeted at \$2.1 million. These programs provide federal reimbursement for meals served to students and help offset the district's food service operating costs. The remaining federal revenue consists primarily of grants and other federally funded programs that support specific educational services and initiatives throughout the district.

2026-27 Expense Summary

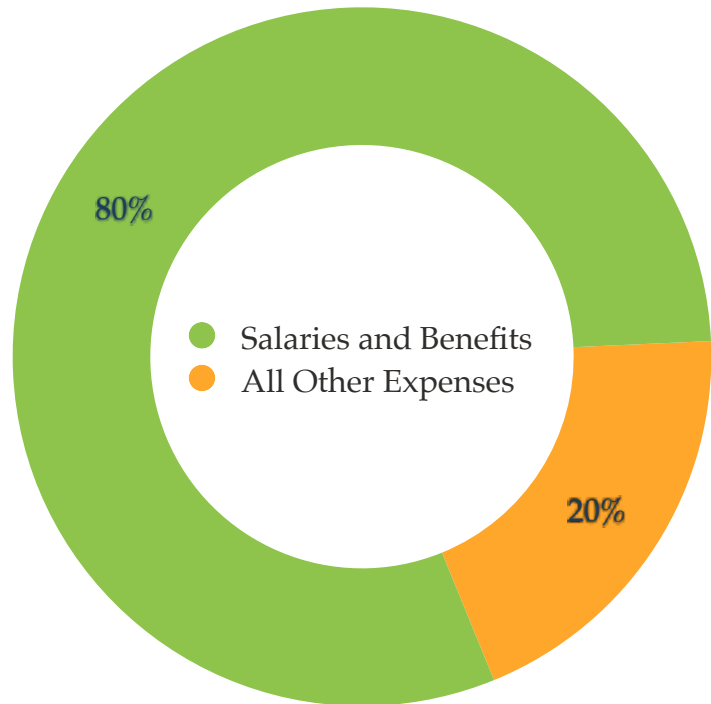
	Operating	Bond Proceeds	Debt Service	Total
Salaries and Benefits	97,070,570	0	0	97,070,570
Services	9,111,570	0	0	9,111,570
Supplies	7,450,290	0	0	7,450,290
Capital	2,446,840	26,150,000	0	28,596,840
Debt	3,572,920	0	8,993,010	12,565,930
Student Activities	1,000,000	0	0	1,000,000
Total Expenses	120,652,190	26,150,000	8,993,010	155,795,200

Salaries and Benefits

Salaries and benefits continue to be the largest expenditure in the district budget and in 2026-27 and will account for \$97.1 million, or 80.45% of the total district budget (excluding debt service and bond-funded construction). The 2026-27 school year is the second year of a two-year agreement with the Pattonville National Education Association (PNEA), and Pattonville Education Support Professionals (PESP).

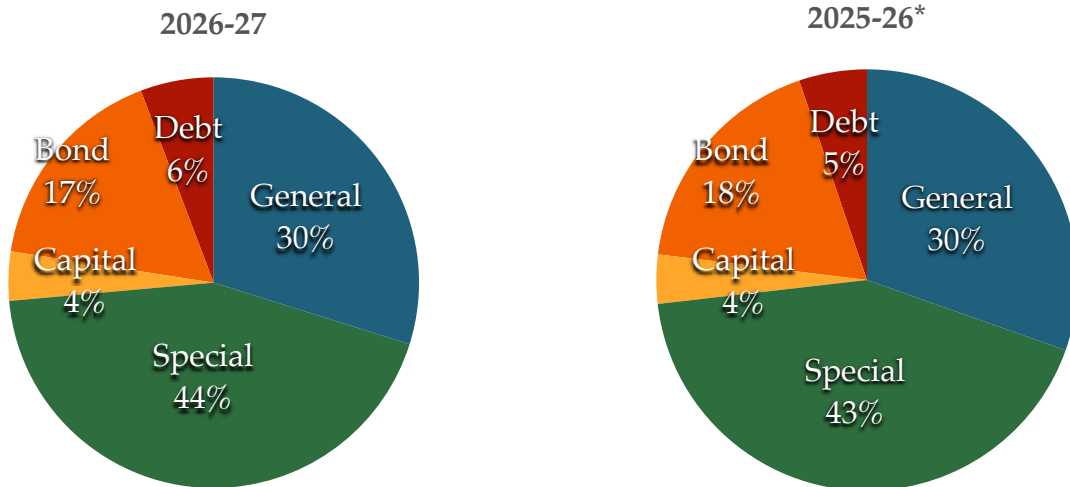
The PNEA agreement provide for a 3.96% increase in year one, and 2.49% in year two after adjustments due to turnover. The PESP agreement included a 4.5% increase in year one and 3.5% in year two due to adjusting the transportation salary schedule to a 5-step schedule so the district can remain competitive to attract and retain employees. The district and both associations are continuing to study paid-time-off and options versus the current leave structure. During 2025-2026, the district is experiencing medical and pharmacy claims that are exceeding projections by approximately 30%. Based on the actuarial review of the plan, we are recommending changes to the structure of

the pricing of the plans with the district paying the full employee cost of the standard and gold plans and the platinum will be a "buy-up" plan requiring employees paying \$100 per month to participate in this plan. This plan design change along with premium changes will result in a 4% budgetary impact.



2026-27 Expense Summary by Fund

Fund	2026-27 Budget	2025-26 Projection	Favorable/(Unfavorable)	
			\$ Variance	% Variance
General	45,490,910	45,286,570	(204,340)	(0.45%)
Special	68,141,520	65,106,040	(3,035,480)	(4.66%)
Capital	6,019,760	5,730,860	(288,900)	(5.04%)
Bond	26,150,000	27,150,000	1,000,000	3.68%
Activities	1,000,000	1,000,000	0	0.00%
Debt Service	8,993,010	43,130,880	34,137,870	79.15%
	155,795,200	187,404,350	31,609,150	16.87%



*Excludes refunded bonds, which are reflected in the Expense Summary by Fund table above.

Salary and benefit expenditures in the General and Special Revenue Funds reflect the salary schedule increases approved through negotiated agreements, as well as a projected 4% increase in employee benefit costs. The most significant increases within supplies and purchased services are primarily attributable to higher transportation and utility costs, including approximately \$124,500 in bus fuel expenses and \$122,000 in increased utility costs.

Capital expenditures are projected to increase due to several one-time facility improvement projects. Major projects include partial roof replacements at Parkwood Elementary School and Pattonville High School, as well as the installation of a new playground at Bridgeway Elementary School. These investments address ongoing facility maintenance needs and support the district's commitment to providing safe and well-maintained learning environments for students and staff.

Executive Summary

The following is a review and analysis of the 2026-27 budget. The district operates on a July 1 – June 30 fiscal year, and prepares its budget across seven different funds. These funds include:



The **general** fund is the general operating fund of the school district and accounts for expenditures of non-certified employees, pupil transportation, facility operations, fringe benefits, community services, the food service program, and any expenditure not required or permitted to be accounted for in other funds. This fund's purpose is defined by Missouri statute.



The **activity** fund is a fiduciary fund and is used to account for expenditures from non-taxpayer sources such as fundraising efforts for extracurricular activities. This fund is not required by Missouri statute, and is included with the General fund for state reporting.



The **special revenue** fund accounts for expenditures of salaries and benefits for certified employees involved in the school district's administration and instruction. This fund's purpose is defined by Missouri statute.



The **debt service** fund is restricted for the accumulation of resources used for the payment of principal, interest, and fiscal charges on long-term debt. This fund's purpose is defined by Missouri statute.



The **capital projects** fund is restricted for activities related to the acquisition or construction of major capital assets. The capital projects fund is further divided by the district into the Bond Issue fund. For purposes of state reporting and audited financial statements, both funds are reported on a consolidated basis. This fund's purpose is defined by Missouri statute.



The **bond issue** fund is established to account for all expenditures related to the April 2022 \$111 million general obligation bond issue. The use of this additional fund provides for enhanced analysis of all activities related to the issuance. This fund is consolidated with the capital projects fund for state reporting purposes.

For purposes of analysis, the district generally refers to the general, special, activity, and capital (excluding bond issue) funds as the district’s operating budget. This measure is used because, according to Missouri law, the district has discretion in how most revenues are distributed to each individual operating fund. These funds represent the primary operations of the district and are the best measure of the district’s financial status. For 2026-27, district administration is strategically spending down operating reserves in the amount of \$3,994,050.

2026-27 Budget	Operating Funds	Bond Issue	Debt Service	Total
Revenues	116,658,140	34,250,000	9,731,280	160,639,420
Expenditures	(120,652,190)	(26,150,000)	(8,993,010)	(155,795,200)
Net Results	(3,994,050)	8,100,000	738,270	4,844,220

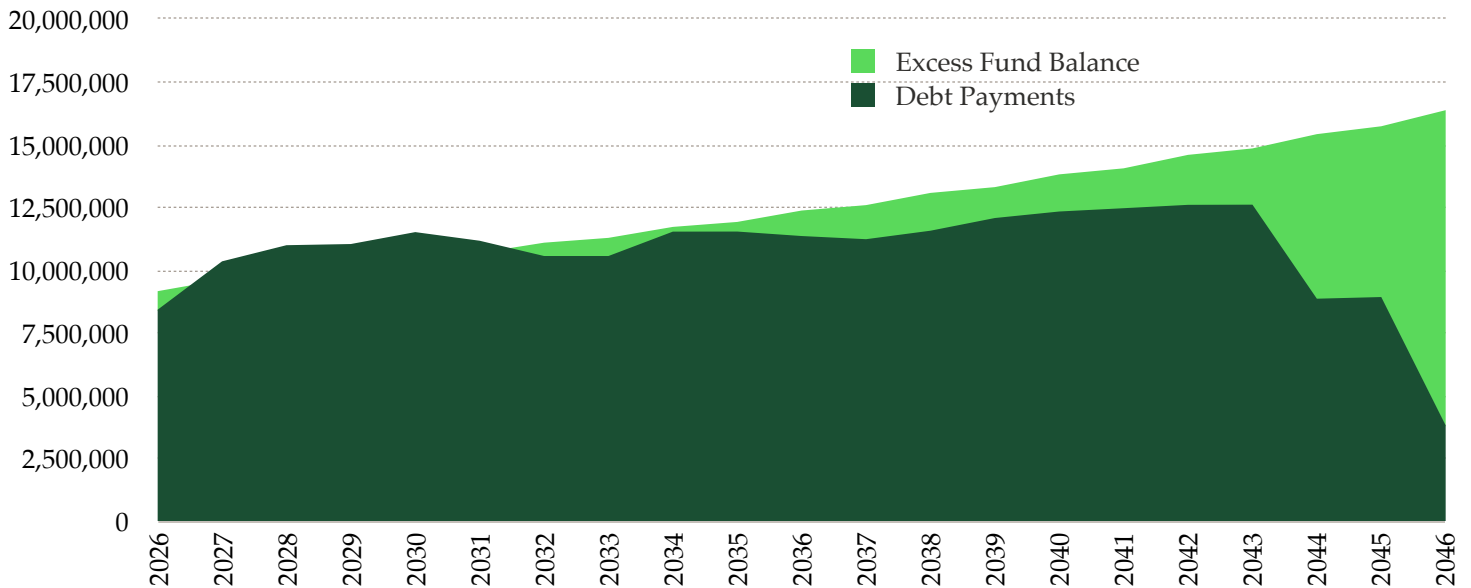
2026-27 Operating Budget Comparison	2026-27 Budget	2025-26 Projection	Variance Favorable/(Unfavorable)	
			\$ Change	% Change
Revenue				
Local Revenue	98,779,000	100,072,570	(1,293,570)	(1.29%)
County Revenue	886,640	882,230	4,410	0.50%
State Revenue	12,836,940	12,810,770	26,170	0.20%
Federal Revenue	3,465,560	3,778,050	(312,490)	(8.27%)
Other Revenue	690,000	850,050	(160,050)	(18.83%)
Total Revenue	116,658,140	118,393,670	(1,735,530)	(1.47%)
Expense				
Salaries and Benefits	(97,070,570)	(93,441,210)	(3,629,360)	(3.88%)
Services and Supplies	(17,561,860)	(17,951,400)	389,540	2.17%
Capital Debt	(3,572,920)	(3,552,460)	(20,460)	(0.58%)
Capital Expense	(2,446,840)	(2,178,400)	(268,440)	(12.32%)
Total Expense	(120,652,190)	(117,123,470)	(3,528,720)	(3.01%)
Change in Operating Fund Balance	(3,994,050)	1,270,200		
Beginning Operating Fund Balance	57,153,550	55,883,350		
Ending Operating Fund Balance	53,159,500	57,153,550		

Debt Service Fund

This fund shows an increase of \$738,270 for the fiscal year 2026-27 per the debt service schedule on the next page. Expenditures in this fund are for scheduled payments of principal and interest on the district's outstanding general obligation bonds. The projected Prop S phase 2B debt service payments on the \$30 million of the \$111 million in general obligation bonds authorized by voters in April 2022 are included in this analysis and are anticipated to be sold in September 2026. Debt schedules will be revised once the sale is final. By law this fund can only be used for this purpose, and cannot be used to fund operations like salaries. This fund does not follow a typical fiscal year, and any deficit or surplus at a fiscal year end results from fluctuating principal and interest payments. The State Auditors Office reviews the district debt service levy to ensure it is set appropriately and that the district is maintaining a proper reserve balance. Currently the district maintains approximately one year of principal and interest payments in fund balance to accommodate the future debt payments from Prop S.

Projections below are based on the current \$.49 debt service tax levy. The district will begin the 2026-27 fiscal year with \$10.3 million available in the debt service fund balance.

Debt Service Fund Projection



The shaded area in the chart above represents the total available to pay debt in a given calendar year. The dark green represents the amount attributable to principal and interest payments, and the light green represents the excess balance after principal and interest payments. Payments and remaining fund balance reflect those anticipated from the issuance of all the debt associated with the \$111 million no tax rate change bond issue passed in April 2022.

**General Obligation Bonds Repayment Schedule by Fiscal Year
Paid from Debt Service Fund**

Fiscal Year	2023 GO Bonds		2025 GO Bonds		2025 GO Refunding		2026* GO Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2027		2,180,888		1,511,013	3,790,000	1,504,600		645,624	9,632,125
2028		2,180,888		1,511,013	3,950,000	1,353,000	500,000	1,591,950	11,086,851
2029		2,180,888		1,511,013	4,085,000	1,195,000	600,000	1,566,950	11,138,851
2030		2,180,888	1,000,000	1,511,013	4,275,000	1,031,600	100,000	1,536,950	11,635,451
2031	1,575,000	2,180,888	1,000,000	1,451,013	1,905,000	860,600	800,000	1,531,950	11,304,451
2032	1,650,000	2,094,262		1,391,013	1,995,000	784,400	1,275,000	1,491,950	10,681,625
2033	1,775,000	2,003,512		1,391,013	2,045,000	704,600	1,340,000	1,428,200	10,687,325
2034	1,865,000	1,905,888	1,000,000	1,391,013	2,140,000	622,800	1,410,000	1,361,200	11,695,901
2035	1,965,000	1,803,312	1,065,000	1,331,013	2,235,000	537,200	1,480,000	1,290,700	11,707,225
2036	680,000	1,695,238	1,070,000	1,267,113	3,585,000	447,800	1,555,000	1,216,700	11,516,851
2037	715,000	1,657,838	1,000,000	1,213,613	3,730,000	304,400	1,635,000	1,138,950	11,394,801
2038	760,000	1,618,512	1,395,000	1,163,613	3,880,000	155,200	1,720,000	1,057,200	11,749,525
2039	5,285,000	1,576,715	1,585,000	1,093,863			1,805,000	971,200	12,316,778
2040	5,585,000	1,286,038	1,940,000	998,763			1,900,000	880,950	12,590,751
2041	5,890,000	978,862	2,175,000	901,783			2,005,000	781,200	12,731,845
2042	6,210,000	669,639	2,420,000	793,013			2,115,000	675,937	12,883,589
2043	6,545,000	343,612	2,555,000	672,013			2,225,000	564,900	12,905,525
2044			5,730,000	544,263			2,345,000	448,087	9,067,350
2045			6,065,000	257,763			2,475,000	324,975	9,122,738
2046							3,715,000	195,037	3,910,037
	40,500,000	28,537,868	30,000,000	21,904,917	37,615,000	9,501,200	31,000,000	20,700,610	219,759,595

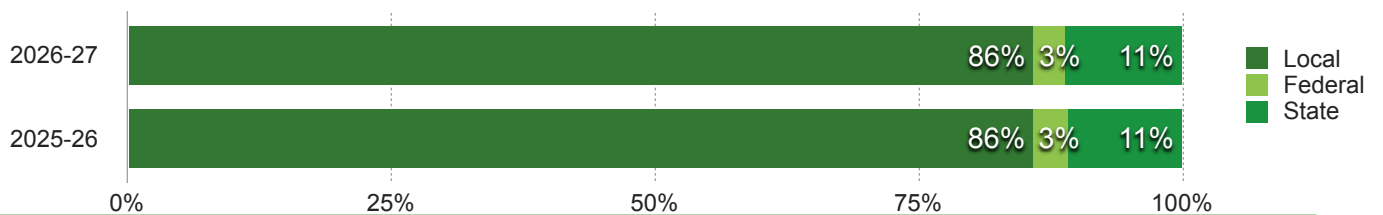
Repayment Schedule Notes

- Interest payments occur twice per year, and are split between September and March. Principal payments occur in March.
- General Obligation 2023 - Original issuance (par \$50,000,000) for Prop S Phase 1 and 2A
- General Obligation 2025 - Original issuance (par \$30,000,000) for Prop S Phase 2B
- General Obligation Refunding 2025 - Refunding of 2017 crossover refunded 2010 taxable Build America Bonds and June 2018 original issuance (par \$37,615,000)
- General Obligation 2026* - Anticipated issuance (par \$31,000,000) for Prop S Phase 3

Operating Funds Revenue Analysis (Excludes Debt Service and Bond Funds)

Operating revenues are budgeted at \$116,658,140, which represents 1.47% decrease. This is primarily due to the pay back of protested taxes and reduced interest earnings.

	2026-27 Operating Budget	2025-26 Operating Budget	Favorable/(Unfavorable) \$ Variance % Variance	
Local				
Property Taxes	85,729,600	86,549,920	(820,320)	(0.95%)
Sales Tax (Prop C)	9,200,000	9,200,000	0	0.00%
Other Local	3,849,400	4,322,650	(473,250)	(10.95%)
Total Local	98,779,000	100,072,570	(1,293,570)	(1.29%)
County	886,640	882,230	4,410	0.50%
State				
Foundation Formula	5,274,560	5,273,700	860	0.02%
Early Childhood Special Ed.	4,653,900	4,653,900	0	0.00%
Transportation	2,670,000	2,645,000	25,000	0.95%
Other State	238,480	238,170	310	0.13%
Total State	12,836,940	12,810,770	26,170	0.20%
Federal				
Food Service (USDA)	2,121,000	2,100,000	21,000	1.00%
Title I	800,000	900,000	(100,000)	(11.11%)
Other Federal	544,560	778,050	(233,490)	(30.01%)
Total Federal	3,465,560	3,778,050	(312,490)	(8.27%)
Other Revenue				
Fees from Other LEAs	510,000	505,000	5,000	0.99%
Other Revenue	180,000	345,050	(165,050)	(47.83%)
Total Other Revenue	690,000	850,050	(160,050)	(18.83%)
Total Revenue	116,658,140	118,393,670	(1,735,530)	(1.47%)



Operating Funds Property Taxes will decrease 0.95% from \$86,549,920 projected for 2025-26 to \$85,729,600 budgeted for 2026-27. The detail of property taxes is provided below:

Operating Funds Only	2026-27	2025-26	Favorable/(Unfavorable)	
			\$ Change	% Change
Property Taxes	75,072,100	76,049,920	(977,820)	(1.29%)
M&M Surtax	10,657,500	10,500,000	157,500	1.50%
Total Property Taxes	85,729,600	86,549,920	(820,320)	(0.95%)

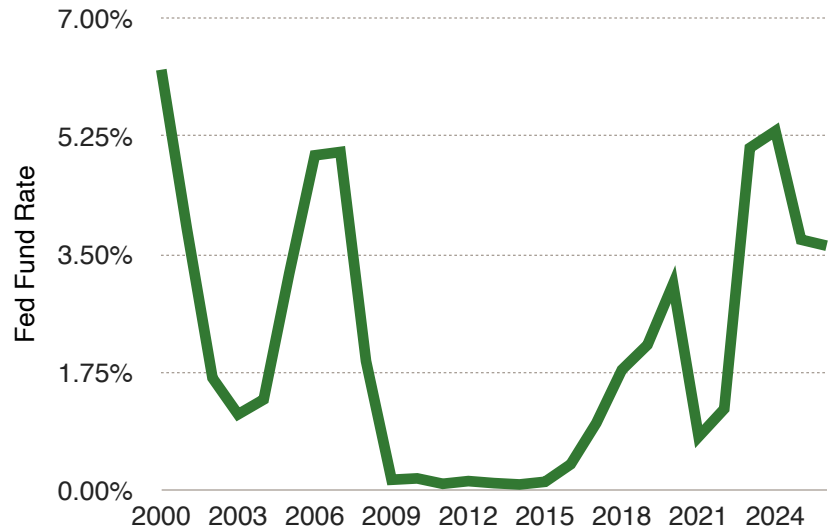
Property tax revenue is based on the assessed valuation of real and personal property located within the district. Assessed valuation is determined by applying statutory assessment rates to the appraised market value of property. Current assessment rates are 19% for residential property, 32% for commercial property, 12% for agricultural property, and 33.33% for personal property. In accordance with Missouri's Hancock Amendment, revenue generated from existing property is generally limited to the lesser of the increase in assessed valuation, the December change in the Consumer Price Index (2.7% for 2026), or 5%, excluding revenue generated from new construction. The St. Louis County Assessor has continued to report increases in property values based on recent sales activity. However, the 2025 reassessment cycle resulted in a significant increase in assessment appeals and protested valuations. Many of these appeals remain unresolved due to staffing shortages at the State Tax Commission, creating uncertainty regarding the district's final taxable assessed valuation. As a result, the budget conservatively assumes a decrease in assessed valuation due to pending assessment appeals. Therefore, the projected increase in property tax revenue is attributable solely to new construction within the district. In addition, the budget includes \$800,000 for anticipated settlement payments resulting from assessment appeals resolved in favor of taxpayers.

Assessed Valuation	Real Estate			Personal Property	Total
	Residential	Commercial	Agricultural		
2025-26 Actual Assessed Valuation	757,555,470	923,842,210	200,130	381,692,490	2,063,290,300
2026-27 Est. Assessed Valuation	757,217,960	922,936,090	200,130	382,909,440	2,063,263,620
\$ Change	-337,510	(906,120)	0	1,216,950	-26,680
% Change	(0.04%)	(0.10%)	0.00%	0.32%	(0.00%)

The district utilizes a three-year moving average of collections for all funds as a guide to determine the amount of levied taxes that will be collected each budget year. As a result, the anticipated collection rate is estimated at 94%.

M&M Surtax is conservatively projected to remain stable in 2025–26. This tax is a special levy of \$1.70 per \$100 of assessed value applied to commercial manufacturing equipment. It serves as a replacement tax that replaced the inventory tax in the 1980s and is based on the assessed value of personal property.

Investment earnings from operations are included in other local revenue, and are projected to remain stable based on the expectation that there will be no future increases in the Federal Reserve interest rates. District reserves are invested in variety of instruments that are all closely tied to the Federal Funds Target Rate. Under Missouri law, all district investments must be backed by the U.S. government,



government securities, or investments collateralized by U.S. government securities or the Federal Depository Insurance Corporation. Most interest earnings are generated during the second half of the fiscal year, when recently collected property tax revenues are held in fund balance to support expenditures during the first six months of the following year. During the year, district cash balances typically range from \$25 million to \$60 million. As illustrated in the accompanying graph, interest rates have fluctuated significantly since 2000, with the rate declines in spring 2020 reducing annual interest earnings by approximately \$1 million. Projections assume elevated interest rates will continue through 2026–27, followed by a return to more normalized levels beginning in 2027–28 and beyond, reflecting expectations of moderating inflation and a slowing economy.

Food service sales are estimated to increase \$10,000 to \$685,000 due to full staffing levels which allows the District to provide multiple meal offerings and a la carte options to students. Pattonville continues to be one of only seven districts in the area to offer free breakfast.

County revenues will remain consistent to prior years based on historical trends at \$886,640 in 2026-27. County revenue is primarily from state assessed utilities, which is distributed through St. Louis County.

State revenue detailed on the next page is projected to increase \$26,170 from \$12,810,770 in 2025-26 to \$12,836,940 in 2026-27:

The largest portion of state aid comes from Missouri’s Foundation Formula. Under the current formula, Pattonville is considered a hold harmless district, meaning state aid has been frozen on a per-student basis since 1992. This is due to a strong local tax base, which reduces its reliance on state financial support.

State Revenue Detail	2026-25	2025-26	\$ Change
Basic Formula	2,459,420	2,458,560	860
Classroom Trust Fund	2,815,140	2,815,140	0
Foundation Formula Total	5,274,560	5,273,700	860
Early Childhood Special Education	4,653,900	4,653,900	0
Transportation Aid	2,670,000	2,645,000	25,000
Parents as Teachers	190,000	190,000	0
Other State Aid	48,480	48,170	310
Total State Aid	12,836,940	12,810,770	26,170

Beginning in 2025-26, student counts used in the Foundation Formula have been modified to create a Weighted Membership (WM)/Weighted Average Daily Attendance (WADA) amount.

- Weighted Membership (WM) is the average of September and January Membership, plus summer school membership.
- Weighted Average Daily Attendance (WADA) is based on regular student attendance plus additional weighting for students who qualify for free/reduced lunch, receive special education services, or are identified as English language learners.

Previously, the Foundation Formula was calculated solely on WADA. The transition to the WM/WADA methodology is being phased in as follows:

- FY 2026 90.00% of WADA + 10.00% of WM
- FY 2027 80.00% of WADA + 20.00% of WM
- FY 2028 70.00% of WADA + 30.00% of WM
- FY 2029 60.00% of WADA + 40.00% of WM
- FY 2030 and subsequent years 50.00% of WADA + 50.00% of WM

In 2025-26, the District received approximately \$875 per WM/WADA, an increase of \$50 from the 2025 rate of \$825 per WADA. Due to state budgetary constraints, this funding is expected to remain flat in 2026-27, with the only change resulting from the continued phase-in of the WM/WADA calculation.

The Foundation Formula is based on the highest WM/WADA from the current year, or one of the two preceding years. The 2026-27 budget is based on a WM/WADA of 6,329.

Foundation Formula payments are reduced by revenues received through the Classroom Trust Fund, which is funded by Missouri casino gaming revenues. The state estimates Classroom Trust Fund payments at \$532 per ADA in 2026-27, compared to \$511 per ADA received in 2025-26.

Reimbursements for early childhood special education generally increase as program costs rise. Actual expenditures are reimbursed one year in arrears, meaning higher program costs incurred during 2025-26 would typically result in increased reimbursement during 2026-27. However, because service levels fluctuate based on student needs, the budgeted conservatively assumes no increase in this revenue source.

Transportation funding is another component of state aid. Missouri statute provides reimbursement of up to 75% of eligible transportation costs. The state last fully funded its statutory obligation in 1991 and had not come close to doing so since 2000. However, in 2022-23, the state fully funded transportation aid for the first time in 32 years, generating approximately \$1.2 million in additional revenue for Pattonville. Full funding continued in 2023-24, but transportation aid was prorated to 95% in 2025-26. The 2026-27 budget assumes transportation funding will again be prorated at 95%, resulting in projected revenue of \$2,670,000.

Federal Revenue	Favorable/(Unfavorable)			
	2026-25	2025-26	\$ Change	% Change
Food Service (USDA)	2,121,000	2,100,000	21,000	1.0%
Title I	800,000	900,000	(100,000)	(11.1%)
Other Federal	544,560	778,050	(233,490)	(30.0%)
Total Federal	3,465,560	3,778,050	(312,490)	(8.3%)

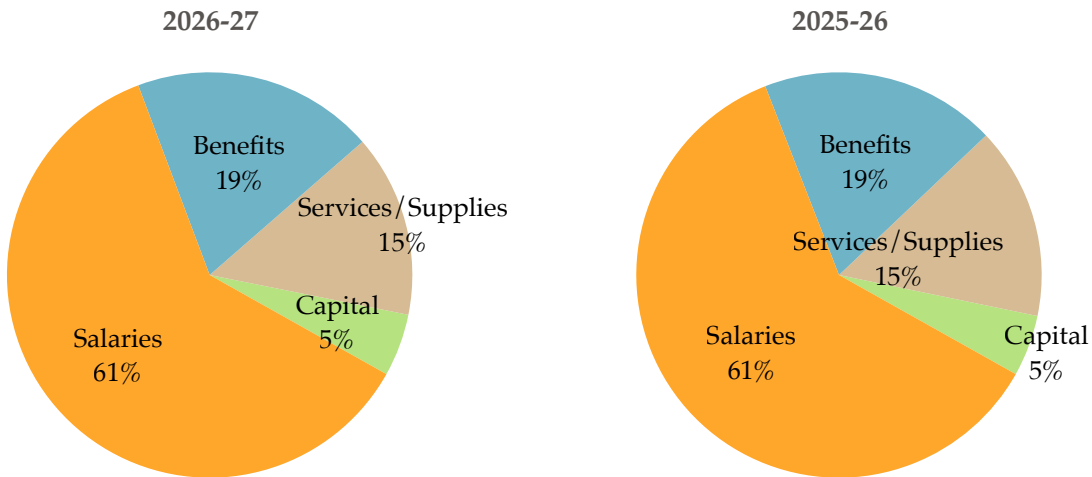
Federal revenue will decrease from \$3,778,050 in 2025-26 to \$3,465,560 in 2026-27, which represents an decrease of \$312,490 or 8.3%. This decrease is primarily due to a reduction in Title I, II and II funding based on DESE’s preliminary allocations.

Food service funding is expected to be \$2,121,000, an increase of \$21,000 from 2025–26. The District bid and renewed the food service management contract in June 2024, with a recommendation that Chartwells transition all new hires to Chartwells employment in order to improve staffing levels. The District ended the 2024–25 school year fully staffed and expanded student participation by providing multiple meal offerings and à la carte options.

Operating Funds Expense Analysis *(Excludes Debt Service and Bond Funds)*

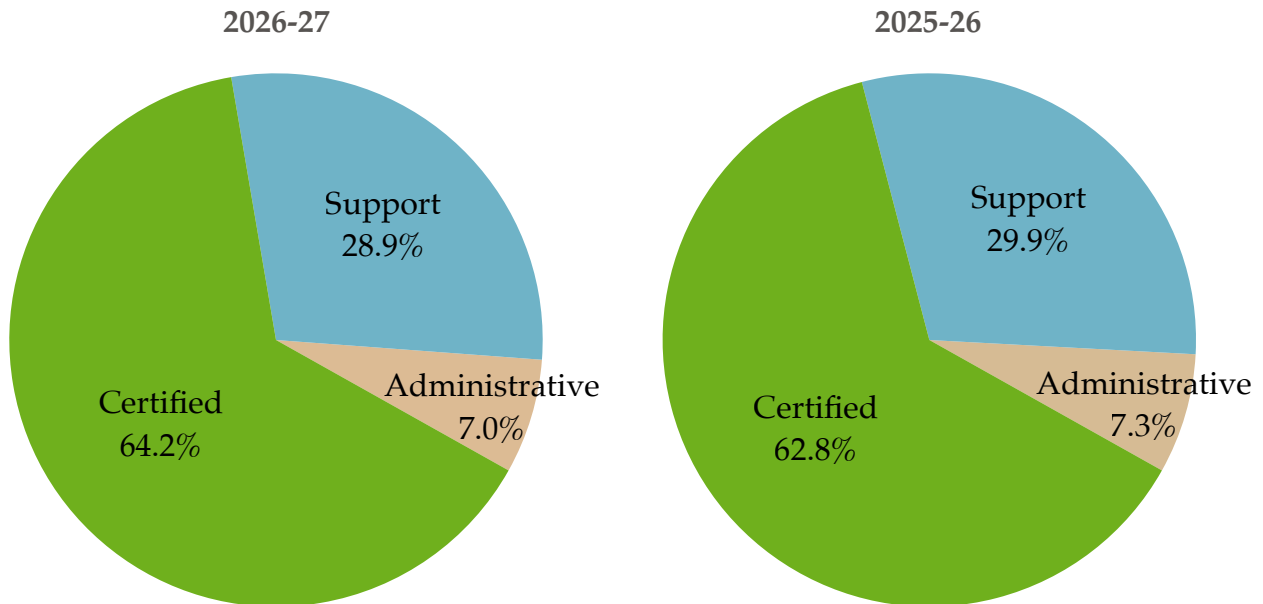
For 2026-27, operating expenses are budgeted at \$120,652,190 which represents an increase of \$3,528,720 or 3.01% from 2025-26. This is primarily due to salary increases per the approved salary schedules.

	2026-27 Operating Budget	2025-26 Operating Budget	Favorable/(Unfavorable) \$ Variance	% Variance
Salaries	73,755,790	71,368,990	(2,386,800)	(3.34%)
Benefits	23,314,780	22,072,220	(1,242,560)	(5.63%)
Services	9,111,570	9,461,530	349,960	3.70%
Supplies	7,450,290	7,489,870	39,580	0.53%
Student Activities	1,000,000	1,000,000	0	0.00%
Capital Debt	3,572,920	3,828,690	255,770	6.68%
Capital Expense	2,446,840	1,902,170	(544,670)	(28.63%)
Total Operating Expenses	120,652,190	117,123,470	(3,528,720)	(3.01%)



Salaries will increase from \$71,368,990 in 2025-26 to \$73,755,790 in 2026-27, which is \$2,386,800 or 3.34%. The 2026-27 school year is the second year of a two-year agreement. The PNEA agreement provides for a 3.96% increase in year one, and 2.49% in year two after adjustments due to turnover. The PESP agreement included a 4.5% increase in year one and 3.5% in year two due to adjusting the transportation salary schedule to a 5-step schedule so the district can remain competitive to attract and retain employees. Support salaries in 2026–27 reflect reduced staffing levels as food service positions continue to be filled through the District's contract with Chartwells rather than as District employees in addition to the elimination of paraprofessional positions due to decreased Title I funding. Further, administrative salaries decreased due to several retirements and the resulting staffing changes.

	2026-27	2025-26	Favorable/(Unfavorable)	
			\$ Variance	% Variance
Support	21,292,070	21,357,410	65,340	0.31%
Certified	47,333,000	44,813,800	(2,519,200)	(5.62%)
Administrative	5,130,720	5,197,780	67,060	1.29%
Total Salaries	73,755,790	71,368,990	(2,386,800)	(3.34%)



The allocation of district salaries will remain consistent with the prior years where nearly two-thirds of every dollar spent on district salaries will be for certified staff. A little less than one-third will be spent on the support functions of the district, and the remaining portion of the district salary budget will be for the administrative functions of the district.

District Certified Staffing Guidelines

Staffing decisions for teaching positions are based on Pattonville desirable standards set by the board, and additional staff may be added in following situations.

1. If approved by the superintendent with funds acquired through grant(s).
2. Potentially if K-5 class size ratios exceed the Pattonville desirable standard in 50% or more of the sections of a specific building.
3. Elementary staffing is based on the number of children per class. The Missouri School Improvement Plan (MSIP) has defined ratios that are Desirable and Minimum. Utilizing MSIP guidelines, the district has developed its acceptable guidelines.

Grade Level	Missouri School Improvement Plan		Pattonville Class Size Desirable Standard Children per class
	MSIP 5 Desirable	MSIP 5 Standard	
K-1	17	25	20-22
2	17	25	20-23
3-4	20	27	20-25
5-6	22	30	20-25
7-12	25	33	20-25

The district utilizes multiple models to determine enrollment each year. The three current models are:

- Three year average of enrollment by building by grade level.
 - Predictive forecast that uses linear regression to determine future enrollments based on known historical enrollment data.
 - Midpoint between the two different methods.
- ★ Projected kindergarten enrollment is calculated using the average enrollment from the past three, four, five and six years to provide a balanced and data-informed estimate.

Initial staffing is based upon an analysis of each model and modifications are made based upon actual enrollment in the fall.

Enrollment and Staffing Ratios

These following tables illustrate projected enrollments by building. For presentation purposes only the midpoint method is shown for grades first through fifth. Kindergarten enrollment is based on an average from previous school years. Staffing is shown for core classroom teachers only, and excludes Title I grade level staffing.

Bridgeway	2025-2026			2026-2027			Staffing Change
	Enrollment	Staffing	Ratio	Projected Enrollment	Staffing	Ratio	
K	67.00	3	22.33	58.00	3	19.33	0
1	61.00	3	20.33	67.00	4	16.75	1
2	66.00	3	22.00	68.00	3	22.67	0
3	81.00	4	20.25	72.00	3	24.00	-1
4	69.00	4	17.25	91.00	4	22.75	0
5	72.00	4	18.00	75.00	4	18.75	0
	416.00	21		431.00	21		0

Drummond	2025-2026			2026-2027			Staffing Change
	Enrollment	Staffing	Ratio	Projected Enrollment	Staffing	Ratio	
K	109.00	5	21.80	111.00	6	18.50	1
1	122.00	6	20.33	109.00	5	21.80	-1
2	110.00	6	18.33	125.00	6	20.83	0
3	122.00	5	24.40	113.00	5	22.60	0
4	94.00	5	18.80	123.00	5	24.60	0
5	115.00	5	23.00	99.00	4	24.75	-1
	672.00	32		680.00	31		-1

	2025-2026		
Parkwood	Enrollment	Staffing	Ratio
K	56.00	3	18.67
1	70.00	4	17.50
2	63.00	3	21.00
3	72.00	3	24.00
4	61.00	3	20.33
5	75.00	3	25.00
	397.00	19	

	2026-2027			
	Projected Enrollment	Staffing	Ratio	Staffing Change
	63.00	3	21.00	0
	56.00	3	18.67	-1
	71.00	4	17.75	1
	63.00	3	21.00	0
	74.00	3	24.67	0
	61.00	3	20.33	0
	388.00	19		0

	2025-2026		
Remington	Enrollment	Staffing	Ratio
K	49.00	2	24.50
1	45.00	2	22.50
2	52.00	2	26.00
3	46.00	2	23.00
4	49.00	2	24.50
5	47.00	2	23.50
6	42.00	2	21.00
7	44.00	2	22.00
8	45.00	2	22.50
	419.00	18	

	2026-2027			
	Projected Enrollment	Staffing	Ratio	Staffing Change
	44.00	2	22.00	0
	44.00	2	22.00	0
	45.00	2	22.50	0
	46.00	2	23.00	0
	46.00	2	23.00	0
	49.00	2	24.50	0
	47.00	2	23.50	0
	42.00	2	21.00	0
	44.00	2	22.00	0
	407.00	18		0

	2025-2026			2026-2027			
Rose Acres	Enrollment	Staffing	Ratio	Projected Enrollment	Staffing	Ratio	Staffing Change
K	53.00	3	17.67	63.00	3	21.00	0
1	82.00	3	27.33	53.00	3	17.67	0
2	64.00	3	21.33	70.00	3	23.33	0
3	63.00	3	21.00	65.00	3	21.67	0
4	68.00	3	22.67	70.00	3	23.33	0
5	67.00	3	22.33	70.00	3	23.33	0
	397.00	18		391.00	18		0

	2025-2026			2026-2027			
Willow Brook	Enrollment	Staffing	Ratio	Projected Enrollment	Staffing	Ratio	Staffing Change
K	73.00	4	18.25	79.00	4	19.75	0
1	89.00	4	22.25	73.00	4	18.25	0
2	91.00	4	22.75	91.00	4	22.75	0
3	75.00	4	18.75	92.00	4	23.00	0
4	72.00	3	24.00	76.00	4	19.00	1
5	79.00	4	19.75	64.00	3	21.33	-1
	479.00	23		475.00	23		0

	2025-2026			2026-2027			
Holman	Enrollment	Staffing	Ratio	Projected Enrollment	Staffing	Ratio	Staffing Change
6	164.00	8	20.50	212.00	8	26.50	0
7	202.00	8	25.25	165.00	6	27.50	-2
8	203.00	8	25.38	206.00	8	25.75	0
	569.00	24		583.00	22		-2

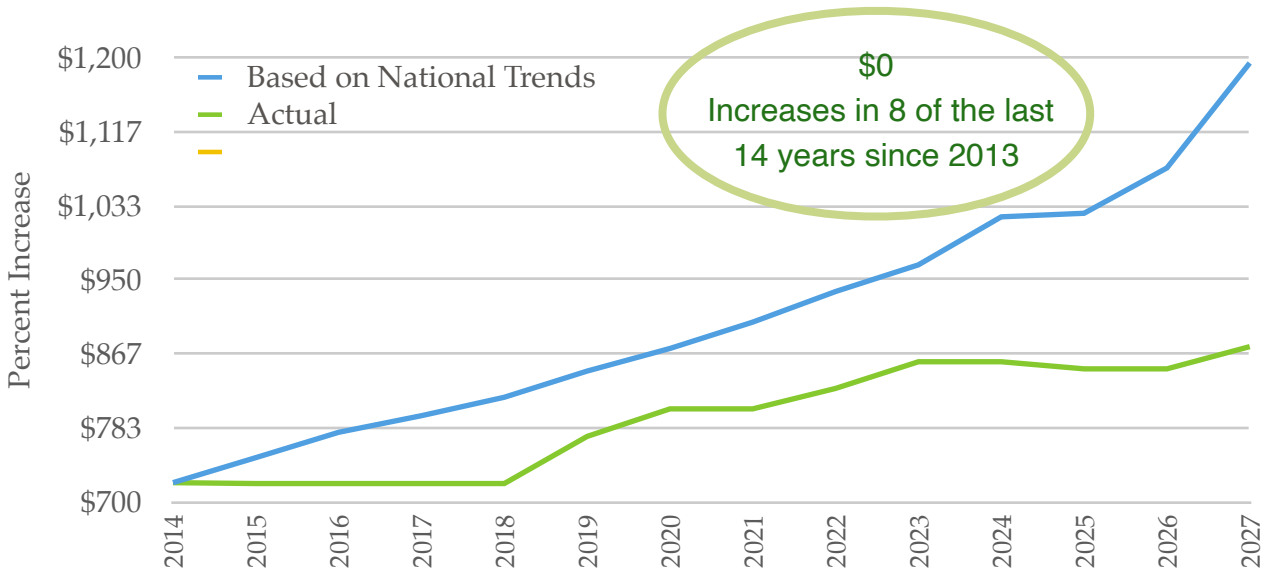
	2025-2026			2026-2027			
Heights	Enrollment	Staffing	Ratio	Projected Enrollment	Staffing	Ratio	Staffing Change
6	223.00	8.4	26.55	210.00	8.4	25.00	0
7	224.00	8.4	26.67	226.00	8.4	26.90	0
8	247.00	8.4	29.40	224.00	8.4	26.67	0
	694.00	25.2		660.00	25.2		0

Employee Benefits will increase from \$22,072,220 in 2025-26 to \$23,314,780 in 2026-27, which represents an increase of \$1,242,560 or 5.62%. Benefit costs are based on the district's insurance premiums, FICA and medicare taxes, contributions to the retirement system, and worker's compensation insurance. The cost for district employees working more than twenty hours per week to receive health and dental benefits has not increased for eight out of the last 14 years, but are budgeted to increase 4% in the 2026-27 school year. Contributions to the Missouri Retirement System are based on the combined total of salary and benefits, and will remain 14.5% for certified staff and 6.86% for support staff. Total contributions are expected to increase \$394,560 or 4.09% due to increase in salaries and benefits.

	2026-27	2025-26	Favorable/(Unfavorable)	
			\$ Variance	% Variance
Health and dental	10,169,990	9,716,670	(453,320)	(4.67%)
Retirement	10,021,570	9,627,010	(394,560)	(4.10%)
Other benefits expense	3,123,220	2,728,540	(394,680)	(14.46%)
Total benefits expense	23,314,780	22,072,220	(1,242,560)	(5.33%)

Since 2013, changes to the District's health insurance plan design have helped control costs while maintaining a comprehensive level of benefits. As a result, rate increases have remained below national trends, generating substantial savings for both the District and employees over the past decade. During 2024–25, the District experienced medical and pharmacy claims that exceeded projections by approximately 20%. This trend has continued into 2025–26, with claims running approximately 30% above projected levels. Based on an actuarial review of the health plan, changes to both premium contributions and plan design are recommended to ensure the long-term sustainability of the program. Under the proposed premium structure, the District will contribute an additional \$25 per month toward the full employee cost of the Standard and Gold plans. Employees electing the Platinum buy-up plan will contribute \$100 per month, an increase from \$50 per month in 2025–26. In addition, it is recommended that the District discontinue the Health Reimbursement Arrangement (HRA), which currently provides District-funded dollars toward employees' deductibles. Under the proposed plan design, employees will be responsible for meeting their deductibles before plan benefits begin to pay eligible expenses. Collectively, the proposed premium and plan design changes are expected to result in a 4.67% increase in the District's health insurance budget for 2026–27 while helping address the recent growth in medical and pharmacy claims and preserving the long-term financial stability of the health plan.

The chart below shows actual insurance premiums to what premiums would have been based on national trends.



Services are projected to decrease from \$9,461,530 in 2025-26 to \$9,111,570 in 2026-27, representing a favorable variance of \$349,960, or 3.69%. These expenditures generally consist of services provided by outside agencies and vendors rather than the purchase of tangible goods. Examples include maintenance and service contracts, professional development, student support services, training, travel, technology repairs, and consulting services. The primary decrease is attributable to the elimination of the ACE program and its replacement with an in-house program, resulting in approximately \$275,000 in reduced contracted service costs while adding one District staff position. In addition, budgeted transportation costs for students in transition, as required under the federal McKinney-Vento Act, were reduced by approximately \$300,000. The reduction reflects high prior-year expenditures that were paid during the current year due to back-billed transportation costs from Hazelwood School District.

Supplies expenditures are projected to decrease from \$7,489,870 in 2025-26 to \$7,450,290 in 2026-27, representing a favorable variance of \$39,580, or 0.53%. The decrease is primarily attributable to a reduction in textbook purchases. Physical Education is currently undergoing curriculum review, and the primary budget requests for 2026-27 are for the replacement of exercise equipment in the secondary-level fitness centers.

Capital Non-Debt spending is projected to increase \$544,670 or 28.63% from \$1,902,170 in 2025-26 to \$2,446,840 in 2026-27. This increase is primarily due to roof replacements at Parkwood and PHS (\$561,000). Normal capital project requests fluctuate from year to year based on building and departmental needs. A listing of major capital projects is provided to the right.

Roof replacement at Parkwood & PHS	561,000
Secondary-level fitness equipment	348,100
District wide furniture replacement	311,720
Heights walk-in cafeteria cooler / freezer	310,000
Bridgeway playground	261,000
District wide musical instrument replacement	135,000
District wide concrete / asphalt repairs	100,000
Security cameras and walkie-talkies	63,500
Vehicle replacement	50,000
Fence replacement Remington	45,000
District wide tree removal	15,000
Whiteboard replacements	25,000
PHS and Reminton golf cart	24,000
Other capital projects and technology purchases	197,520
Total	2,446,840

Capital Debt expenditures consist of debt obligations that are not eligible to be paid from the Debt Service Fund. These obligations include lease-purchase agreements, direct placement debt, and Certificates of Participation (COPs). Direct placement debt and COPs were issued to fund energy efficiency and facility improvement projects throughout the District. The resulting utility and maintenance savings help offset the cost of debt repayment. A summary of the District's current capital debt obligations is provided in the chart below.

2016 COPS (HVAC/Lighting Improvements)	311,525
2018 COPS (HVAC/Lighting Improvements)	907,563
2019 COPS (HVAC/Lighting Improvements)	422,250
2023 Direct Placement (HVAC/Lighting Improvements)	548,711
July 2024 Apple lease purchase (elementary and MS iPads)	708,700
May 2025 Apple lease purchase (9-12 iPads)	464,620
May 2026 Apple lease purchase (teacher laptops)	209,551
Total	3,572,920

Fund Balance

Each year the district's goal is to maintain operating fund balances of 24% of the upcoming year's expenses to be available at the start of any fiscal year to avoid short-term borrowing. The district is projected to begin 2026-27 with a 48.08% of the 2025-26 fiscal year's operating expenses in fund balances, which is sufficient to avoid any short-term borrowing. During the year, operating fund balances for the fiscal year 2026-27 will decrease by \$3,994,050, and the district will end the year with \$53.2 million or 44.06% in reserves.

	Operating Funds	Bond	Debt Service	Total
2025-26 Ending Balance	57,153,550	10,075,267	9,587,790	76,816,607
2026-27 Revenues	116,658,140	34,250,000	9,731,280	160,639,420
2026-27 Expenditures	(120,652,190)	(26,150,000)	(8,993,010)	(155,795,200)
Net Revenue	(3,994,050)	8,100,000	738,270	4,844,220
Ending Balance	53,159,500	18,175,267	10,326,060	81,660,827
Fund Balance as % of Expense	44.06%			

Operating Funds Forecast

The District prepares a three-year operating fund projection to support long-term financial planning and decision-making. Local revenue, primarily generated through property taxes, remains the District's largest source of revenue. County reassessments are scheduled to occur in 2027-28 and 2029-30, which will impact future revenue projections.

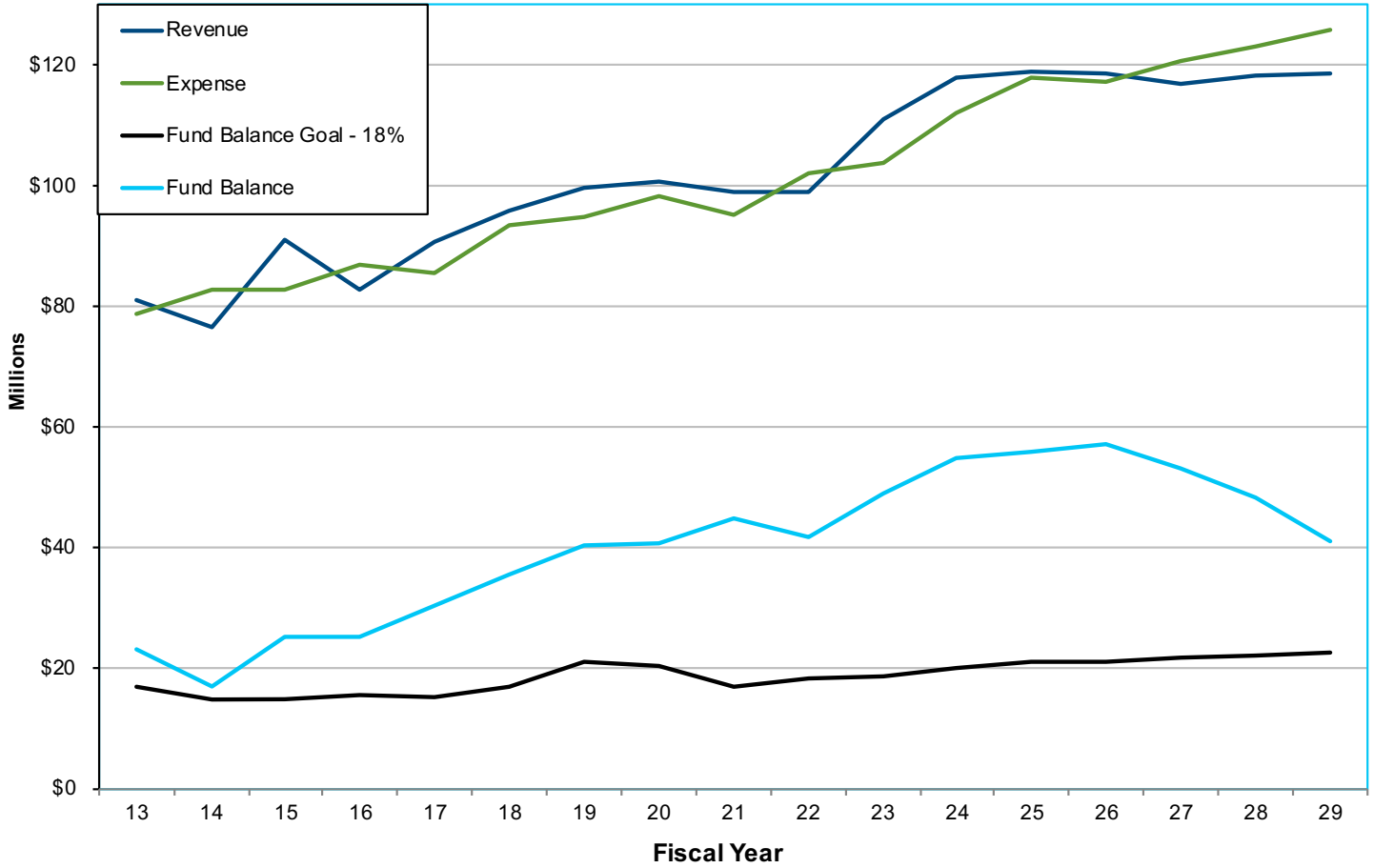
Based on current conservative assumptions, the District is projected to continue utilizing fund balance reserves for the foreseeable future. These projections are subject to change based on a variety of factors, including changes in local property values, inflationary pressures, health insurance costs, student enrollment trends, and state funding levels.

The District will continue to monitor these factors closely and adjust its financial plans as necessary to maintain long-term fiscal stability.

	FY27 Proposed	FY28 Projection	FY29 Projection
Local Revenue	98,779,000	100,466,860	100,716,790
Other Revenue	17,879,140	17,864,310	17,962,620
Total Revenue	116,658,140	118,331,170	118,679,410
Salaries and Benefits	97,070,570	99,220,050	101,418,760
Other Expense	23,581,620	23,949,370	24,347,970
Total Expense	120,652,190	123,169,420	125,766,730
Net Results	(3,994,050)	(4,838,250)	(7,087,320)
Beginning Balance	57,153,550	53,159,500	48,321,250
Ending Balance	53,159,500	48,321,250	41,233,930
Fund Balance as a % of Expense	44.06%	39.23%	32.79%



Pattonville School District Projected Operating Revenues, Expenses, & Fund Balance



**Pattonville School District
2026-27 Budget- Change in Fund Balance**

	General	Special	Capital	Subtotal Operating	Bond	Debt	All Funds Total
Available Fund Balance June 30, 2025	53,054,150	-	4,099,400	57,153,550	10,075,267	9,587,790	76,816,607
Local Revenue	49,983,710	43,517,820	5,277,470	98,779,000	250,000	9,546,280	108,575,280
County Revenue	514,120	357,520	15,000	886,640	-	185,000	1,071,640
State Revenue	5,580,820	7,256,120	-	12,836,940	-	-	12,836,940
Federal Revenue	2,602,920	862,640	-	3,465,560	-	-	3,465,560
Other Revenue	400,000	110,000	180,000	690,000	34,000,000	-	34,690,000
Total Revenue	59,081,570	52,104,100	5,472,470	116,658,140	34,250,000	9,731,280	160,639,420
Expense							
Salaries	21,292,070	52,463,720	-	73,755,790	-	-	73,755,790
Benefits	7,886,980	15,427,800	-	23,314,780	-	-	23,314,780
Services	8,861,570	250,000	-	9,111,570	-	-	9,111,570
Supplies	7,450,290	-	-	7,450,290	-	-	7,450,290
Capital	-	-	2,446,840	2,446,840	26,150,000	-	28,596,840
Debt	-	-	3,572,920	3,572,920	-	8,993,010	12,565,930
Activities	1,000,000	-	-	1,000,000	-	-	1,000,000
Total Expense	46,490,910	68,141,520	6,019,760	120,652,190	26,150,000	8,993,010	155,795,200
Transfers	(16,037,420)	16,037,420		-			-
Change in Fund Balance	(3,446,760)	-	(547,290)	(3,994,050)	8,100,000	738,270	4,844,220
Available Fund Balance June 30, 2026	49,607,390	-	3,552,110	53,159,500	18,175,267	10,326,060	81,660,827
Available Fund Balance % of Expense				44.06%			

**Pattonville School District
2026-27 Budget - Revenue Summary**

Object	General	Special	Capital	Bond	Debt	2026-27 Budget	2025-26 Revised Bud.	Variance Fav/ (Unfav)
5111 - Current Taxes	40,905,000	34,183,100	784,000	-	9,531,280	85,403,380	85,071,530	331,850
5112 - Delinquent Taxes	(457,690)	(335,280)	(7,030)	-	(85,000)	(885,000)	573,850	(1,458,850)
5113 - Sales Tax Proposition C	-	9,200,000	-	-	-	9,200,000	9,200,000	-
5114 - Financial Institution Tax	15,400	-	-	-	-	15,400	15,250	150
5115 - M&M Surtax	6,157,500	-	4,500,000	-	-	10,657,500	10,500,000	157,500
5182 - Early Childhood Education	-	450,000	-	-	-	450,000	450,000	-
5141 - Investment Earnings	1,479,500	20,000	500	250,000	100,000	1,850,000	2,858,500	(1,008,500)
5151 - Food Service, Reimbursable	585,000	-	-	-	-	585,000	575,000	10,000
5161 - Food Service, Adult	25,000	-	-	-	-	25,000	25,000	-
5165 - Food Service, Non-Prgm	85,000	-	-	-	-	85,000	85,000	-
5171 - Admissions Athletics	4,000	-	-	-	-	4,000	10,500	(6,500)
5173 - Student Memberships/Fees	20,000	-	-	-	-	20,000	21,000	(1,000)
5179 - Student Activities	1,000,000	-	-	-	-	1,000,000	1,000,000	-
5181 - Community Services	43,000	-	-	-	-	43,000	43,000	-
5191 - Facility Rentals	80,000	-	-	-	-	80,000	80,000	-
5198 - Misc Local Revenue	42,000	-	-	-	-	42,000	59,400	(17,400)
Total Local Revenue	49,983,710	43,517,820	5,277,470	250,000	9,546,280	108,575,280	110,568,030	(1,992,750)
5211 - Fines & Forfeitures	-	57,520	-	-	-	57,520	57,230	290
5221 - State Assessed Utilities	514,120	300,000	15,000	-	185,000	1,014,120	1,010,000	4,120
5237 - Other County Revenue	-	-	-	-	-	-	-	-
Total County Revenue	514,120	357,520	15,000	-	185,000	1,071,640	1,067,230	4,410
5311 - Minimum Guarantee	-	2,459,420	-	-	-	2,459,420	2,458,560	860
5311 - Financial Institution Tax	7,850	-	-	-	-	7,850	7,850	-
5312 - Transportation Aid	2,670,000	-	-	-	-	2,670,000	2,645,000	25,000
5314 - Early Childhood Special Ed	2,692,340	1,961,560	-	-	-	4,653,900	4,653,900	-
5319 - Classroom Trust Fund	-	2,815,140	-	-	-	2,815,140	2,815,140	-
5324 - Early Childhood Screening (PAT)	170,000	20,000	-	-	-	190,000	190,000	-
5333 - Food Service	25,000	-	-	-	-	25,000	24,690	310
5369 - Residential Placement	12,500	-	-	-	-	12,500	12,500	-
5397 - Other State Revenue	3,130	-	-	-	-	3,130	3,130	-
Total State Revenue	5,580,820	7,256,120	-	-	-	12,836,940	12,810,770	26,170
5412 - Medicaid	100,000	-	-	-	-	100,000	100,000	-
5427 - Perkins Career Education	100,000	-	-	-	-	100,000	102,420	(2,420)
5442 - Early Childhood Special Ed	30,000	-	-	-	-	30,000	31,100	(1,100)
5445 - Food Service	1,556,000	-	-	-	-	1,556,000	1,535,000	21,000
5446 - School Breakfast Program	565,000	-	-	-	-	565,000	565,000	-
5451 - Title I	-	800,000	-	-	-	800,000	900,000	(100,000)
5462 - Title III	-	62,640	-	-	-	62,640	163,270	(100,630)
5465 - Title II.A	135,000	-	-	-	-	135,000	254,800	(119,800)
5461 - Title IV	46,920	-	-	-	-	46,920	81,460	(34,540)
5497 - Other Federal Revenue	70,000	-	-	-	-	70,000	45,000	25,000
Total Federal Revenue	2,602,920	862,640	-	-	-	3,465,560	3,778,050	(312,490)
5611 - Sale of Bonds	-	-	-	31,000,000	-	31,000,000	30,000,000	1,000,000
5143 - Premium on Bonds Sold	-	-	-	3,000,000	-	3,000,000	4,914,440	(1,914,440)
5651 - Sale of Property	-	-	180,000	-	-	180,000	345,050	(165,050)
5692 - Refunding Bonds	-	-	-	-	-	-	37,615,000	(37,615,000)
5811 - PEGS Tuition from Other LEA	-	110,000	-	-	-	110,000	105,000	5,000
5841 - Transp Rec'd from Other LEA	400,000	-	-	-	-	400,000	400,000	-
Total Other Revenue	400,000	110,000	180,000	34,000,000	-	34,690,000	73,379,490	(38,689,490)
Total Revenue	59,081,570	52,104,100	5,472,470	34,250,000	9,731,280	160,639,420	201,603,570	(40,964,150)

**Pattonville School District
2026-27 Budget - Revenue Comparison**

Object	2023-24	2024-25	2025-26	2026-27	Favorable / (Unfavorable)	
	Actual	Actual	Revised Bud.	Budget	\$ Variance	% Variance
5111 - Current Taxes	81,813,444	82,474,294	85,071,530	85,403,380	331,850	0.39%
5112 - Delinquent Taxes	(934,811)	457,345	573,850	(885,000)	(1,458,850)	(254.22%)
5113 - Sales Tax Proposition C	8,685,095	9,036,452	9,200,000	9,200,000	-	0.00%
5114 - Financial Institution Tax	33,004	24,429	15,250	15,400	150	0.98%
5115 - M&M Surtax	10,388,961	10,424,407	10,500,000	10,657,500	157,500	1.50%
5182 - Early Childhood Education	454,315	460,904	450,000	450,000	-	0.00%
5141 - Investment Earnings	4,911,885	3,836,311	2,858,500	1,850,000	(1,008,500)	(35.28%)
5151 - Food Service, Reimbursable	704,222	816,067	575,000	585,000	10,000	1.74%
5161 - Food Service, Adult	-	-	25,000	25,000	-	0.00%
5165 - Food Service, Non-Prgrm	187,931	95,465	85,000	85,000	-	0.00%
5171 - Admissions Athletics	-	3,385	10,500	4,000	(6,500)	(61.90%)
5173 - Student Memberships/Fees	-	-	21,000	20,000	(1,000)	(4.76%)
5179 - Student Activities	1,239,909	939,662	1,000,000	1,000,000	-	0.00%
5181 - Community Services	-	230,948	43,000	43,000	-	0.00%
5191 - Facility Rentals	-	133,482	80,000	80,000	-	0.00%
5198 - Misc Local Revenue	93,319	416,974	59,400	42,000	(17,400)	(29.29%)
Total Local Revenue	107,577,274	109,350,125	110,568,030	108,575,280	(1,992,750)	(1.80%)
5211 - Fines & Forfeitures	97,313	97,347	57,230	57,520	290	0.51%
5221 - State Assessed Utilities	1,041,991	989,071	1,010,000	1,014,120	4,120	0.41%
5237 - Other County Revenue	-	8,699	-	-	-	0.00%
Total County Revenue	1,139,304	1,095,117	1,067,230	1,071,640	4,410	0.41%
5311 - Minimum Guarantee	2,510,809	1,649,090	2,458,560	2,459,420	860	0.03%
5311 - Financial Institution Tax	18,564	13,741	7,850	7,850	-	0.00%
5312 - Transportation Aid	2,240,922	2,455,781	2,645,000	2,670,000	25,000	0.95%
5314 - Early Childhood Special Ed	4,536,631	3,934,271	4,653,900	4,653,900	-	0.00%
5319 - Classroom Trust Fund	2,547,604	3,294,556	2,815,140	2,815,140	-	0.00%
5324 - Early Childhood Screening (PAT)	272,835	254,377	190,000	190,000	-	0.00%
5333 - Food Service	15,988	18,994	24,690	25,000	310	1.26%
5369 - Residential Placement	26,873	25,149	12,500	12,500	-	0.00%
5397 - Other State Revenue	648,592	85,250	3,130	3,130	-	0.00%
Total State Revenue	12,818,818	11,731,209	12,810,770	12,836,940	26,170	0.20%
5412 - Medicaid	224,852	155,810	100,000	100,000	-	0.00%
5422 - APR - ESSER III	2,811,567	2,902,553	-	-	-	0.00%
5423 - CRRSA - ESSER II	120,667	-	-	-	-	0.00%
5426 - CARES - GEER II	19,120	-	-	-	-	0.00%
5427 - Perkins Career Education	62,489	92,641	102,420	100,000	(2,420)	(2.36%)
5442 - Early Childhood Special Ed	45,236	31,056	31,100	30,000	(1,100)	(3.54%)
5445 - Food Service	1,696,774	1,566,642	1,535,000	1,556,000	21,000	1.37%
5446 - School Breakfast Program	662,798	565,042	565,000	565,000	-	0.00%
5451 - Title I	1,337,858	819,408	900,000	800,000	(100,000)	(11.11%)
5462 - Title III	-	4,887	81,460	62,640	(18,820)	(23.10%)
5465 - Title II.A	80,395	85,034	163,270	135,000	(28,270)	(17.31%)
5461 - Title IV	86,015	62,763	254,800	46,920	(207,880)	(81.59%)
5497 - Other Federal Revenue	66,440	159,491	45,000	70,000	25,000	55.56%
Total Federal Revenue	7,214,211	6,445,327	3,778,050	3,465,560	(312,490)	(8.27%)
5611 - Sale of Bonds	55,680,000	-	30,000,000	31,000,000	1,000,000	3.33%
5143 - Premium on Bonds Sold	4,938,463	-	4,914,440	3,000,000	(1,914,440)	(38.96%)
5651 - Sale of Property	-	625,800	345,050	180,000	(165,050)	(47.83%)
5692 - Refunding Bonds	-	-	37,615,000	-	(37,615,000)	0.00%
5811 - PEGS Tuition from Other LEA	105,000	158,900	105,000	110,000	5,000	0.00%
5841 - Transp Rec'd from Other LEA	-	160,710	400,000	400,000	-	100.00%
Total Other Revenue	60,723,463	945,410	73,379,490	34,690,000	(38,689,490)	(52.73%)
Total Revenue	189,473,070	129,567,188	201,603,570	160,639,420	(40,964,150)	(20.32%)

Pattonville School District
2026-27 Budget - Expense Summary

Object	Description	2023-24	2024-25	2025-26	2026-27	Favorable/(Unfavorable)	
		Actual	Actual	Revised Bud.	Budget	\$ Variance	% Variance
General Fund							
6111	Certificated - Regular Salaries	89,553	-	-	-	-	
6112	Certificated - Administrators Salaries	79,115	-	-	-	-	
6131	Certificated Supplemental Pay	78,140	22,827	219,300	15,000	204,300	93.16%
6151	Classified - Regular Salaries	17,000,397	17,571,791	18,725,970	18,851,540	(125,570)	(0.67%)
6152	Classified - Instructional Aide Salaries	1,391,974	1,462,353	1,540,460	1,351,360	189,100	12.28%
6153	Classified - Substitute Salaries	449,713	387,202	443,160	567,500	(124,340)	(28.06%)
6161	Classified - Part -Time Salaries	-	713,867	428,520	506,670	(78,150)	(18.24%)
Salaries Total		19,088,892	20,158,040	21,357,410	21,292,070	65,340	0.31%
6211	Teacher Retirement	133,334	200,804	257,400	107,340	150,060	58.30%
6221	Non-Teacher Retirement	1,426,475	1,443,698	1,524,110	1,672,310	(148,200)	(9.72%)
6231	FICA	1,138,653	1,166,761	1,231,250	1,269,980	(38,730)	(3.15%)
6232	Medicare	275,117	285,857	307,470	306,400	1,070	0.35%
6241	Employee Insurance	3,672,853	3,702,756	3,612,530	3,915,950	(303,420)	(8.40%)
6261	Workers' Compensation Insurance	506,578	548,434	270,000	590,000	(320,000)	(118.52%)
6271	Unemployment Compensation	2,595	4,588	25,000	25,000	-	0.00%
6291	Other Employer Provided Benefits	10,811	-	-	-	-	
Benefits Total		7,166,416	7,352,898	7,227,760	7,886,980	(659,220)	(9.12%)
6311	Purchased Instructional Services	1,527,960	347,264	367,500	71,500	296,000	80.54%
6312	Instructional Program Improvement	275,604	145,760	252,500	319,500	(67,000)	(26.53%)
6315	Audit Services	29,803	30,000	32,000	34,000	(2,000)	(6.25%)
6316	Technology Related Services	515,051	102,886	72,150	89,180	(17,030)	(23.60%)
6317	Legal Services	63,905	74,181	80,000	85,000	(5,000)	(6.25%)
6318	Election Services	12,976	17,015	25,000	25,000	-	0.00%
6319	Other Professional Services	399,258	1,219,686	1,018,750	1,124,350	(105,600)	(10.37%)
6332	Repairs and Maintenance	937,373	760,069	767,000	711,700	55,300	7.21%
6334	Rentals - Equipment	128,028	144,038	143,720	138,720	5,000	3.48%
6335	Water and Sewer	154,242	315,318	323,500	301,100	22,400	6.92%
6336	Trash Removal	159,338	157,548	165,000	165,000	-	0.00%
6337	Technology-Repairs and Maintenance	916,809	197,578	326,470	259,640	66,830	20.47%
6339	Other Property Services	-	321,463	470,000	475,000	(5,000)	(1.06%)
6341	Contracted Transportation	818,505	1,366,534	1,600,000	1,300,000	300,000	18.75%
6343	Travel	274,049	98,985	97,600	190,500	(92,900)	(95.18%)
6349	Other Transportation Services	-	11,027	11,180	10,950	230	2.06%
6351	Property Insurance	139,481	830,362	936,070	963,100	(27,030)	(2.89%)
6352	Liability Insurance	424,061	672,255	748,700	728,000	20,700	2.76%
6353	Fidelity Bond	-	100	100	100	-	0.00%
6361	Telephone Services	420,813	368,452	440,830	401,850	38,980	8.84%
6362	Advertising	-	253	1,650	1,300	350	21.21%
6363	Printing and Binding	121,661	32,372	40,000	40,000	-	0.00%
6371	Dues and Memberships	43,201	113,788	114,800	132,930	(18,130)	(15.79%)
6391	Other Purchased Services	208,751	1,389,731	1,177,010	1,293,150	(116,140)	(9.87%)
6398	Other Expenses	107,060	-	-	-	-	
Services Total		7,677,929	8,716,665	9,211,530	8,861,570	349,960	3.80%
6411	Supplies - General	2,905,021	1,130,229	1,802,800	2,144,730	(341,930)	(18.97%)
6412	Supplies - Technology Related	-	1,363,432	1,572,400	1,546,670	25,730	1.64%
6431	Textbook	1,434,005	299,095	771,030	136,000	635,030	82.36%
6441	Library Books	210,711	141,165	154,140	148,190	5,950	3.86%
6451	Resource Materials	-	35,790	44,000	71,000	(27,000)	(61.36%)
6461	Warehouse Inventory	-	179,561	55,000	125,000	(70,000)	(127.27%)
6471	Food Supplies	1,481,872	1,260,204	1,228,000	1,260,000	(32,000)	(2.61%)
6481	Electric	1,236,249	1,216,753	1,275,000	1,365,000	(90,000)	(7.06%)
6482	Gas - Natural	216,150	221,447	284,000	225,700	58,300	20.53%
6486	Gasoline and Diesel	-	400,527	303,500	428,000	(124,500)	(41.02%)
6491	Other Supplies and Materials	234,891	-	-	-	-	
Supplies Total		7,718,899	6,248,203	7,489,870	7,450,290	39,580	0.53%
General Fund Total		41,652,136	42,475,806	45,286,570	45,490,910	(204,340)	(0.45%)

**Pattonville School District
2026-27 Budget - Expense Summary**

Object	Description	2023-24	2024-25	2025-26	2026-27	Favorable/(Unfavorable)	
		Actual	Actual	Revised Bud.	Budget	\$ Variance	% Variance
Special Fund							
6111	Certificated - Regular Salaries	39,176,860	39,814,274	40,853,990	42,722,040	(1,868,050)	(4.57%)
6112	Certificated - Administrators Salaries	5,807,207	4,892,914	5,197,780	5,130,720	67,060	1.29%
6121	Certificated - Part-Time Salaries	1,597,137	1,617,436	1,707,640	2,326,060	(618,420)	(36.21%)
6131	Certificated Supplemental Pay	245,674	1,460,790	1,816,790	1,835,820	(19,030)	(1.05%)
6152	Classified Instructional Aide Salaries	621,779	444,791	435,380	449,080	(13,700)	(3.15%)
Salaries Total		47,448,657	48,230,205	50,011,580	52,463,720	(2,452,140)	(4.90%)
6211	Teacher Retirement	7,313,996	7,470,149	7,775,700	8,063,490	(287,790)	(3.70%)
6221	Non-Teacher Retirement	57,428	63,492	69,800	178,430	(108,630)	(155.63%)
6231	FICA	160,797	139,766	164,320	171,640	(7,320)	(4.45%)
6232	Medicare	667,105	677,318	730,500	760,200	(29,700)	(4.07%)
6241	Employee Insurance	5,794,762	5,928,587	6,104,140	6,254,040	(149,900)	(2.46%)
Benefits Total		13,994,088	14,279,312	14,844,460	15,427,800	(583,340)	(3.93%)
6311	Purchased Instructional Services	66,342	80,906	250,000	250,000	-	0.00%
Services Total		66,342	80,906	250,000	250,000	-	0.00%
Special Fund Total		61,509,087	62,590,423	65,106,040	68,141,520	(3,035,480)	(4.66%)
Capital Fund							
6521	Buildings	1,614,024	7,544,166	302,000	765,200	(463,200)	(153.38%)
6531	Land Improvements	289,878	1,038,145	814,200	380,000	434,200	53.33%
6541	Regular Equipment	245,945	407,601	290,000	484,700	(194,700)	(67.14%)
6542	Equipment - Instructional	1,049,176	202,945	263,950	630,120	(366,170)	(138.73%)
6543	Equipment - Technology Related	-	-	182,020	136,820	45,200	24.83%
6551	Vehicles	-	-	50,000	50,000	-	0.00%
6552	School Buses	-	2,032,264	-	-	-	-
Capital Total		3,199,023	11,225,121	1,902,170	2,446,840	(544,670)	(28.63%)
6543	Equipment - Technology Related	-	2,587,768	1,338,510	1,380,850	(42,340)	(3.16%)
6552	School Buses	-	311,780	311,780	-	311,780	100.00%
6613	Principal - Lease Purchase Agreements	2,845,293	1,455,000	1,520,000	1,605,000	(85,000)	(5.59%)
6623	Interest - Lease Purchase Agreements	546,780	707,995	657,900	585,070	72,830	11.07%
6631	Fees - Bonded Indebtedness	45,000	6,254	500	2,000	(1,500)	(300.00%)
Capital Debt Total		3,437,073	2,169,249	3,828,690	3,572,920	255,770	6.68%
Capital Fund Total		6,636,096	16,293,918	5,730,860	6,019,760	(288,900)	(5.04%)
Activities Fund							
6410	General Supplies-Inst	1,446,922	957,024	1,000,000	1,000,000	-	0.00%
Activities Fund Total		1,446,922	957,024	1,000,000	1,000,000	-	0.00%
Operating Total		111,244,241	122,317,171	117,123,470	120,652,190	(3,528,720)	(3.01%)
Bond Fund							
6521	Buildings	28,841,435	20,701,338	26,047,870	26,000,000	47,870	0.18%
6531	Land Improvements	-	578,000	431,000	-	431,000	100.00%
6541	Regular Equipment	-	455,776	309,030	-	309,030	100.00%
6542	Equipment - Instructional	-	82,624	35,600	-	35,600	100.00%
6543	Equipment - Technology Related	-	49,923	226,500	-	226,500	100.00%
6631	Bond Fees	358,130	-	100,000	150,000	(50,000)	(50.00%)
Capital Total		29,199,565	21,867,661	27,150,000	26,150,000	1,000,000	3.68%
Bond Fund Total		29,199,565	21,867,661	27,150,000	26,150,000	1,000,000	3.68%
Debt Fund							
6611	Principal - Bonded Indebtedness	7,930,000	8,575,000	42,855,000	3,790,000	39,065,000	91.16%
6621	Interest - Bonded Indebtedness	3,453,252	4,359,588	4,169,380	5,196,510	(1,027,130)	(24.64%)
6631	Fees - Bonded Indebtedness	6,443	4,684	106,500	6,500	100,000	93.90%
Debt Total		11,389,695	12,939,272	47,130,880	8,993,010	38,137,870	80.92%
Non-Operating Total		40,589,260	34,806,933	74,280,880	35,143,010	39,137,870	52.69%
Grand Total		151,833,501	157,124,104	191,404,350	155,795,200	35,609,150	18.60%