

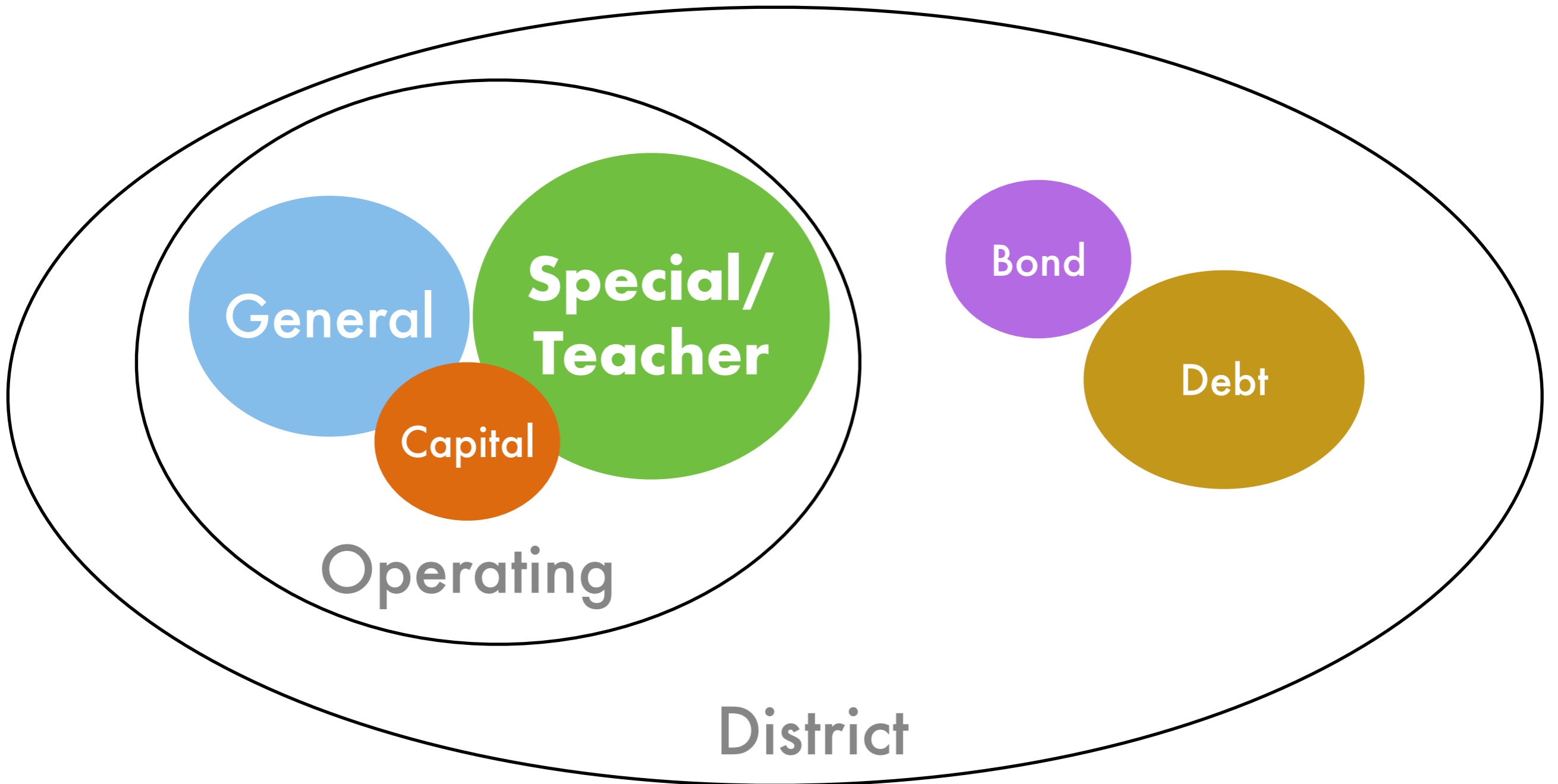
Pattonville School District 2026-27 Budget



Executive Summary

- \$116.7 million operating revenue budget, \$120.7 million operating expense budget, expenditures will exceed revenues by \$4.0 million
- 0.95% decrease in property taxes (non-reassessment year)
- Year 2 of 2 year salary agreement (2.49% PNEA / 3.5% PESP)
- Medical benefit plan restructured and projected to increase 4%
- State funding of transportation at 95% (\$2.7 million)
- Current interest rates will continue to improve investment returns
- Projecting \$31 million in bonds to be sold in September 2026

Different Funds

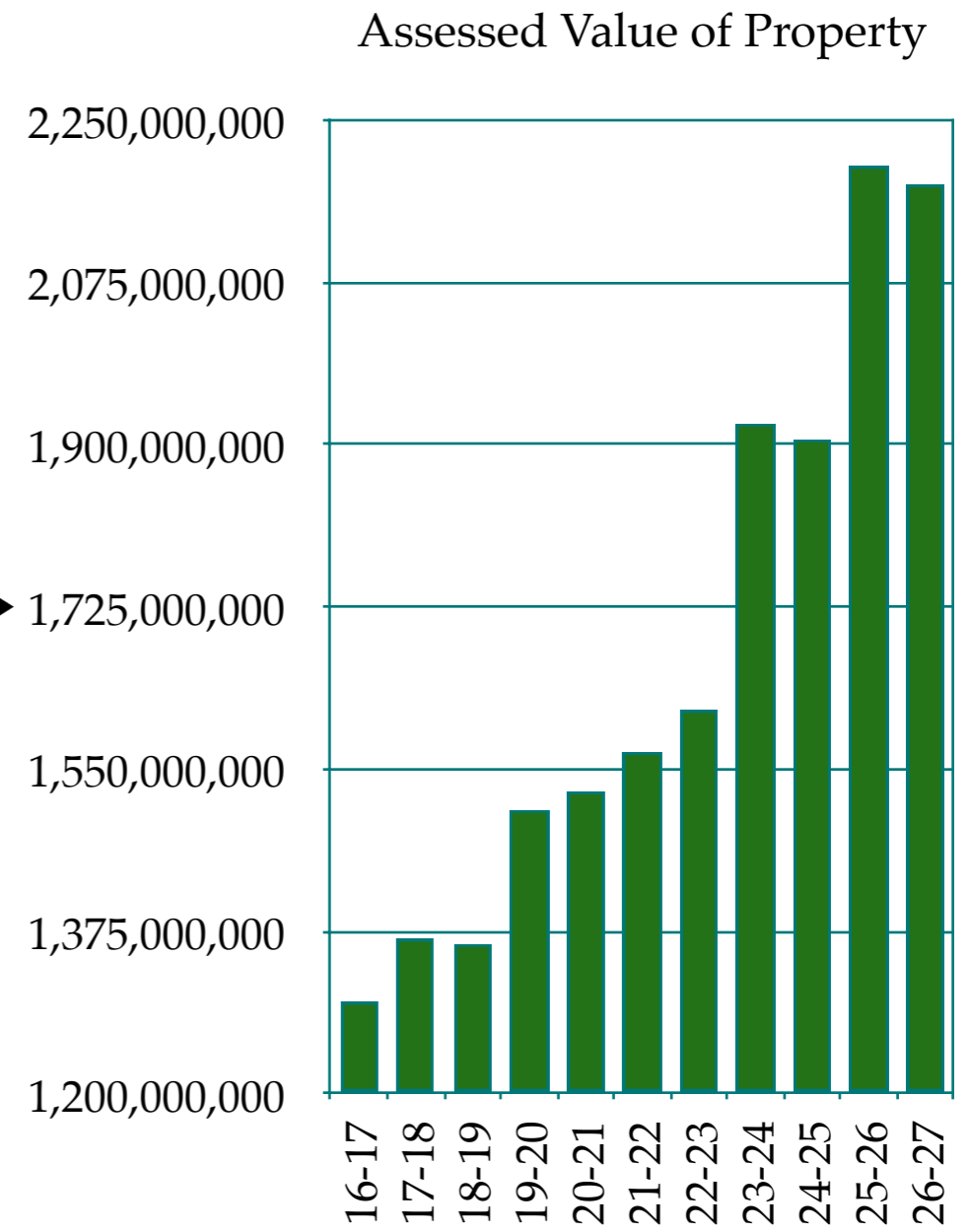
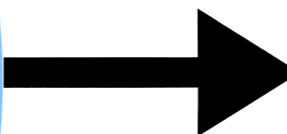
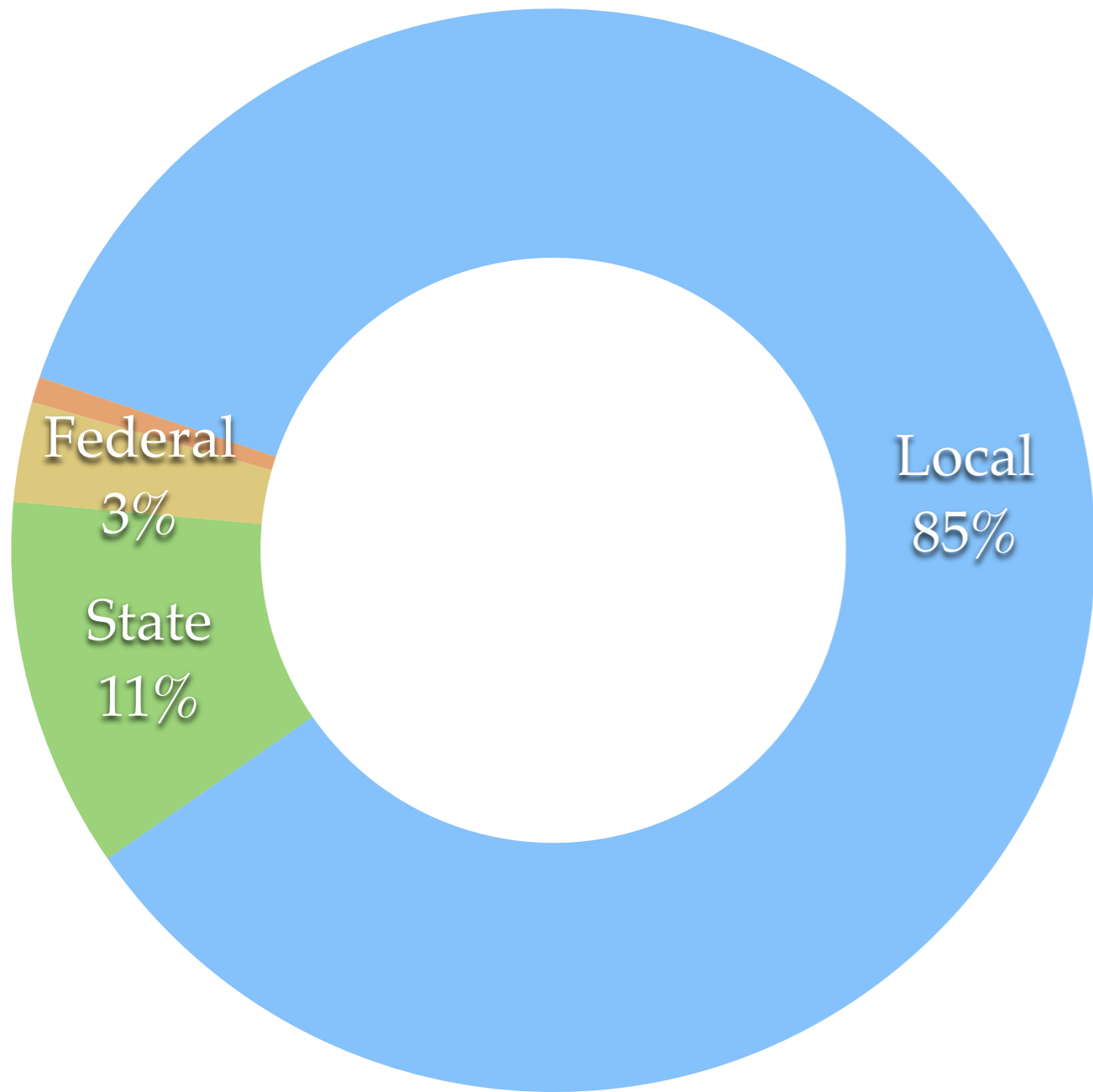


Summary of all Funds

2026-27 Budget	Operating	Bond	Debt	Total
Revenue				
Local Revenue	98,779,000	250,000	9,546,280	108,575,280
County Revenue	886,640	0	185,000	1,071,640
State Revenue	12,836,940	0	0	12,836,940
Federal Revenue	3,465,560	0	0	3,465,560
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
Expense				
Salaries and Benefits	(97,070,570)			(97,070,570)
Services and Supplies	(17,561,860)			(17,561,860)
Debt	(3,572,920)		(8,993,010)	(12,565,930)
Capital	(2,446,840)	(26,150,000)		(28,596,840)
Total Expense	(120,652,190)	(26,150,000)	(8,993,010)	(155,795,200)
Change in Fund Balance	(3,994,050)	8,100,000	738,270	4,844,220
Beginning Fund Balance	57,153,550	10,075,267	9,587,790	76,816,607
Ending Fund Balance	53,159,500	18,175,267	10,326,060	81,660,827
Available Fund Balance % of Expense	44.06%			

Operating Revenue Budget

(\$116.7 million)

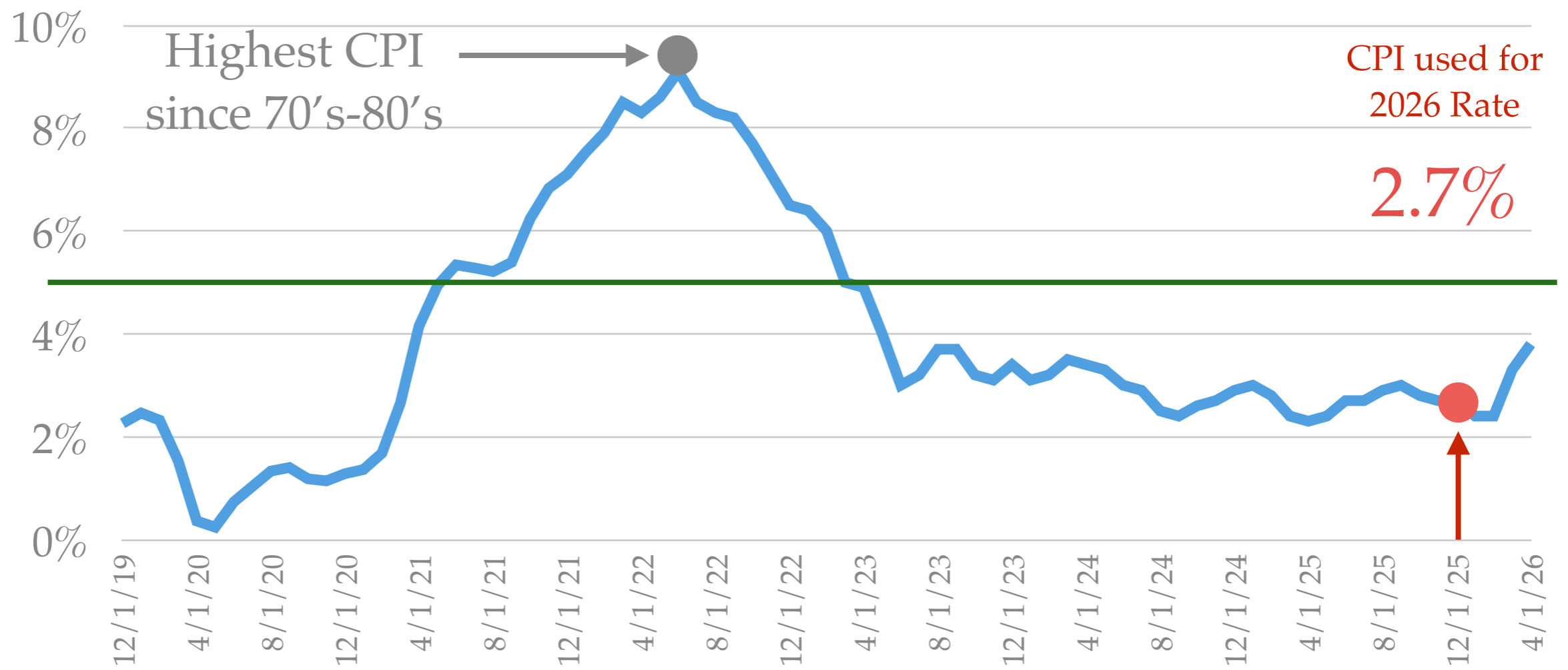


Tax Rate Calculation

Residential AV  Flat Commercial AV  Decreasing

Revenue from reassessment is limited to the lesser of:

- 1. Change in AV
- 2. Change in CPI
- 3. Max of 5%



Local Revenue

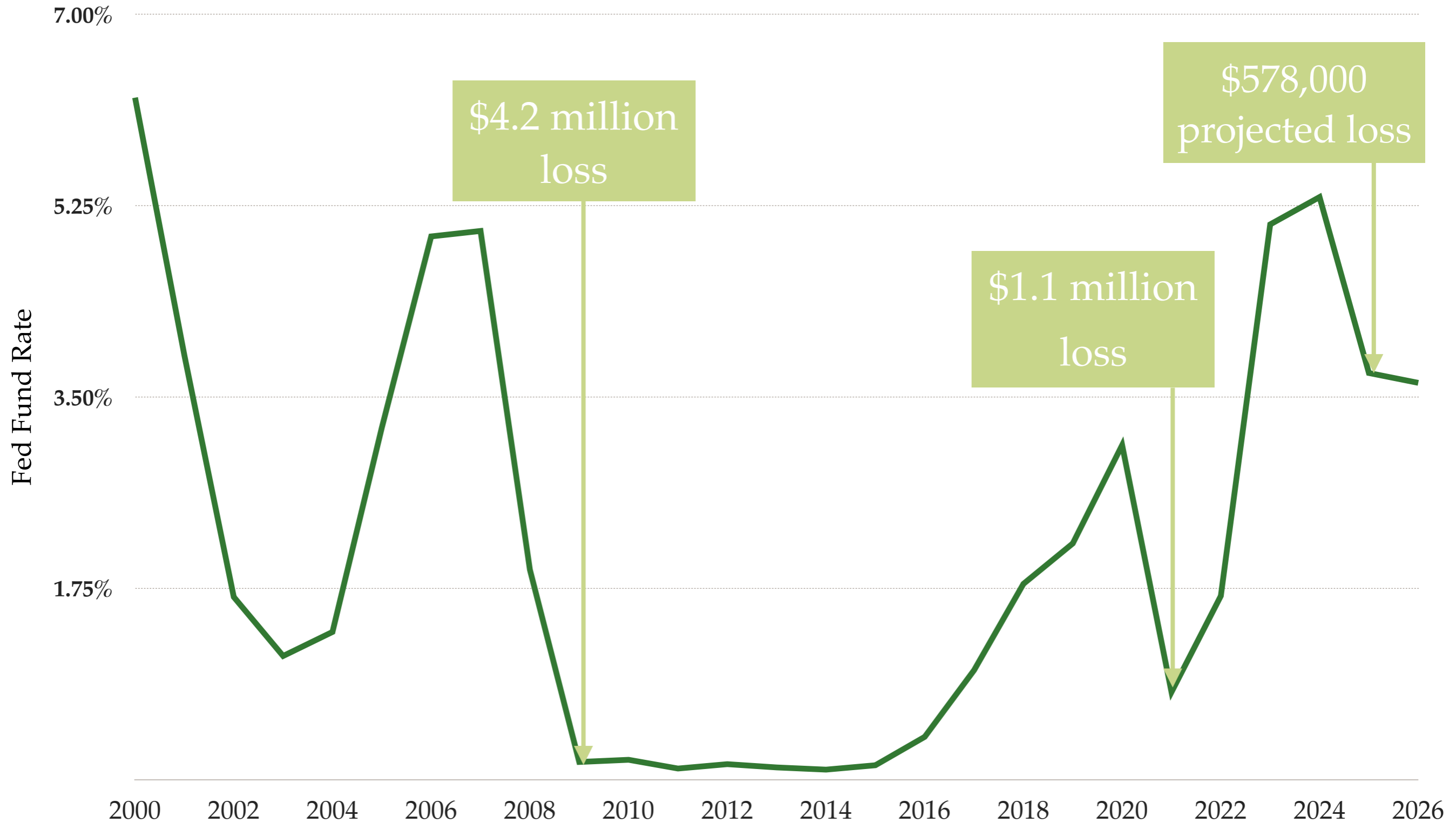
\$108.3 million (excluding Bond Funds)

Local	2026-27 Budget			2025-26	Difference
	Operating	Debt Service	Total	Rev. Budget	
Property Taxes	85,729,600	9,446,280	95,175,880	96,145,380	(969,500)
Sales Tax (Prop C)	9,200,000	-	9,200,000	9,200,000	0
Food Service (Cash Sales)	695,000	-	695,000	685,000	10,000
Student Activities	1,000,000	-	1,000,000	1,000,000	0
Other Local*	2,154,400	100,000	2,254,400	2,857,650	(593,250)
Total Local	98,779,000	9,546,280	108,325,280	109,888,030	(1,552,750)

Increased operating income from property taxes	331,850
Increased M&M Surtax from property taxes	157,500
Change in delinquent collections	(1,458,850)
Property tax decrease	(969,500)

* Other local revenue decreased due to reduced investment earnings.

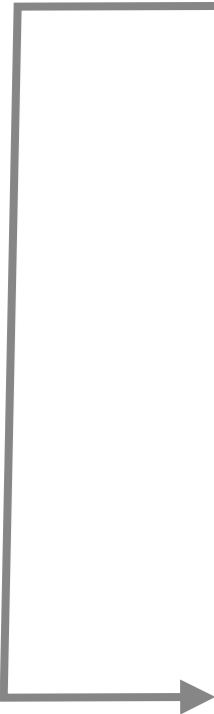
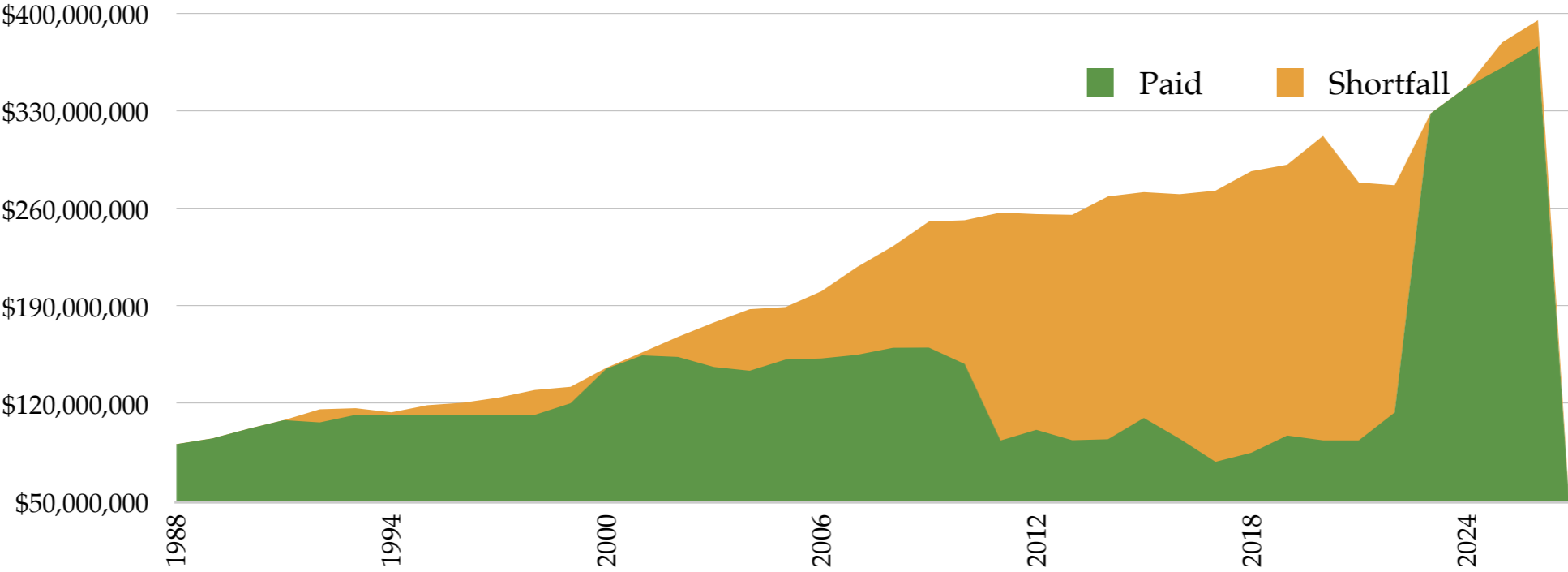
Interest Earnings



State Revenue

State revenue detail	2026-27	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

Historical Statewide Transportation Funding

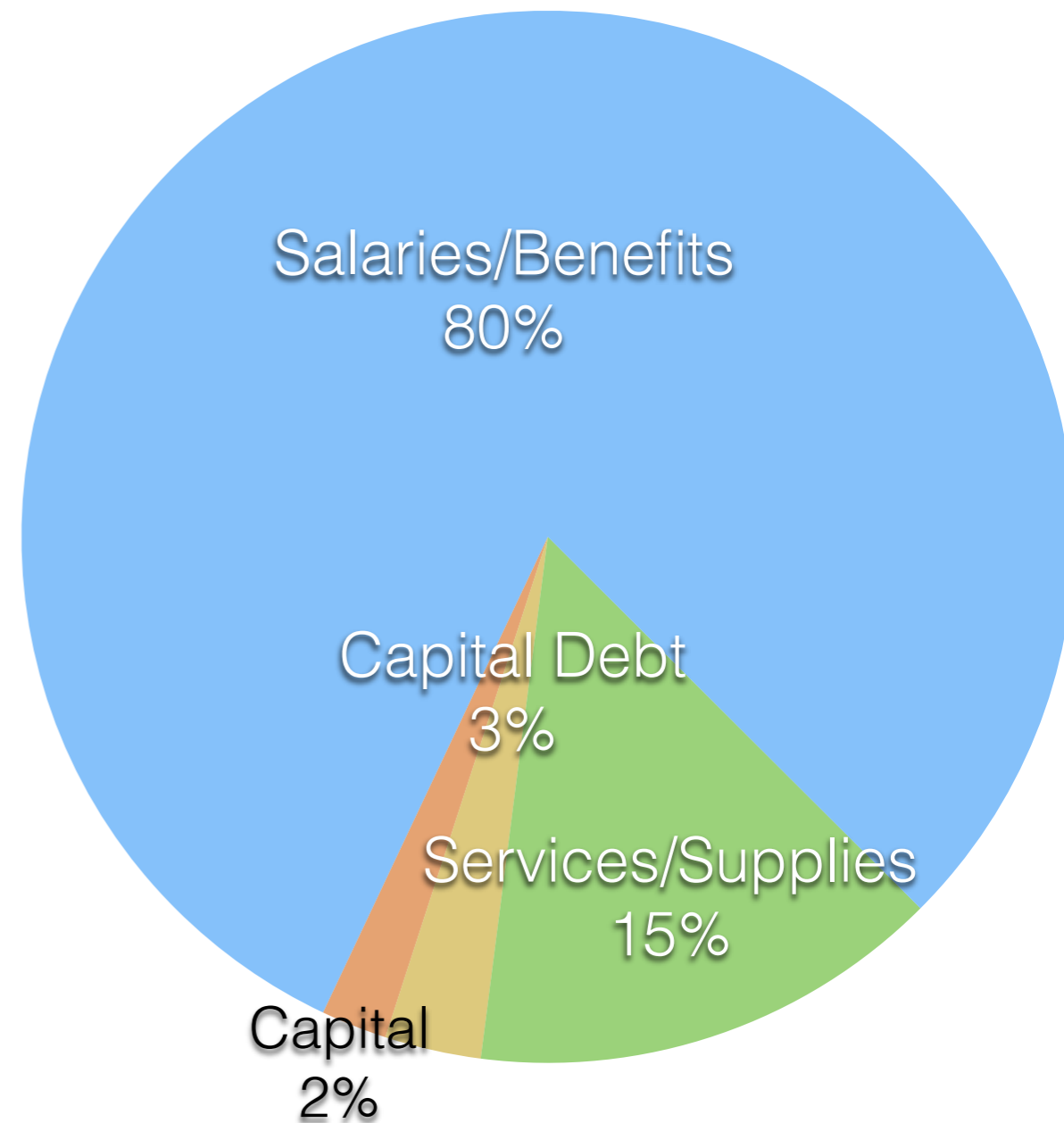


Federal Revenue

	2026-27	2025-26	Favorable/(Unfavorable)	
			\$ Change	% Change
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%)

Operating Expense Budget (\$120.7 million)

	2026-27 Operating Budget
Salaries	73,755,790
Benefits	23,314,780
Services	9,111,570
Supplies	7,450,290
Student Activities	1,000,000
Debt	3,572,920
Capital	2,446,840
Total Operating Expense	120,652,190



Operating Expense Budget (\$120.7 million)



Salaries/Benefits
\$80.45

Everything Else
\$19.55

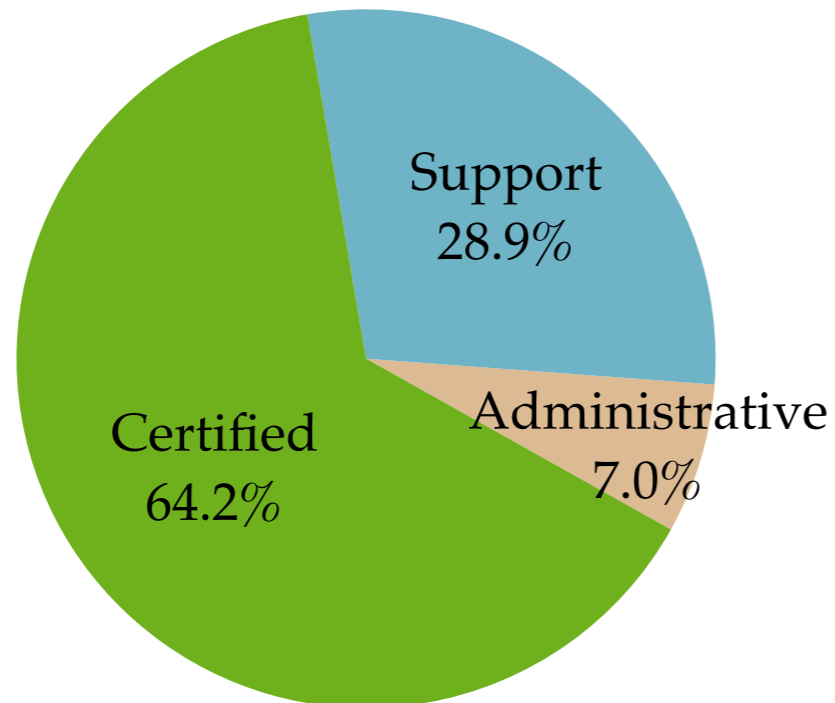
Capital - COPS	\$1.82
Property and Liability Insurance	\$1.40
Capital - Improvements	\$2.04
Utilities	\$1.57
Textbooks	\$0.78
Cafeteria Food	\$1.05
Capital - Technology	\$1.15
Contracted Transportation	\$1.08
Student Activities	\$0.83
Transportation fuel and supplies	\$0.55
Other	\$7.28

Salaries

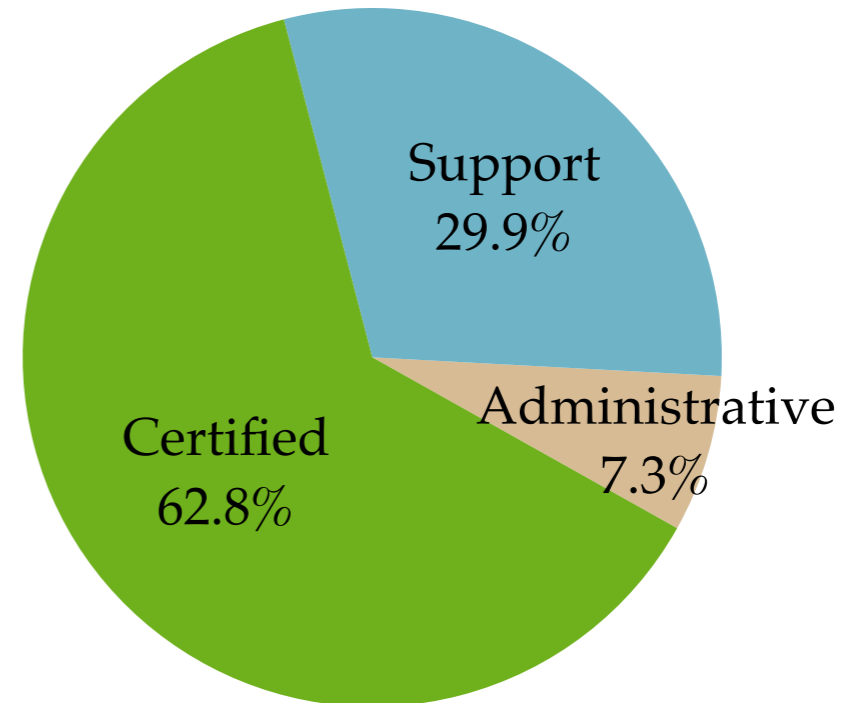
(\$73.8 million)

	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%)

2026-27



2025-26



Elementary Staffing

Grade Level Ratio

(based on midpoint)

<i>School</i>	K	1	2	3	4	5
Bridgeway	19	17	23	24	23	19
Drummond	19	22	21	23	25	25
Parkwood	21	19	18	21	25	20
Remington*	22	22	23	23	23	25
Rose Acres	21	18	23	22	23	23
Willow Brook	20	18	23	23	19	21
PSD Standard	20-22	20-22	20-23	20-25	20-25	20-25

* Enrollment is controlled through lottery system

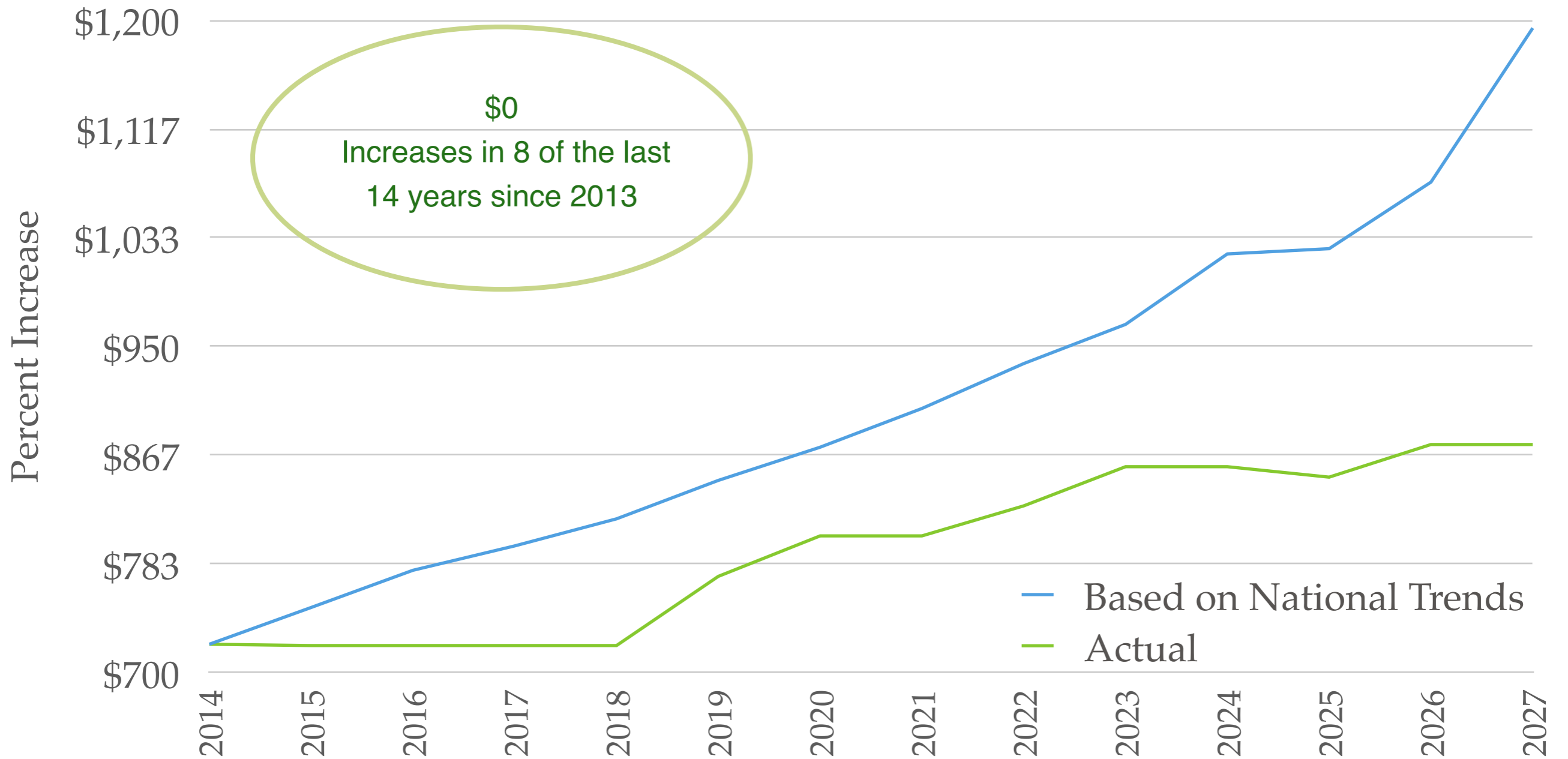
Below / Lower End of Standard

Meet Standard

Exceeds Standard

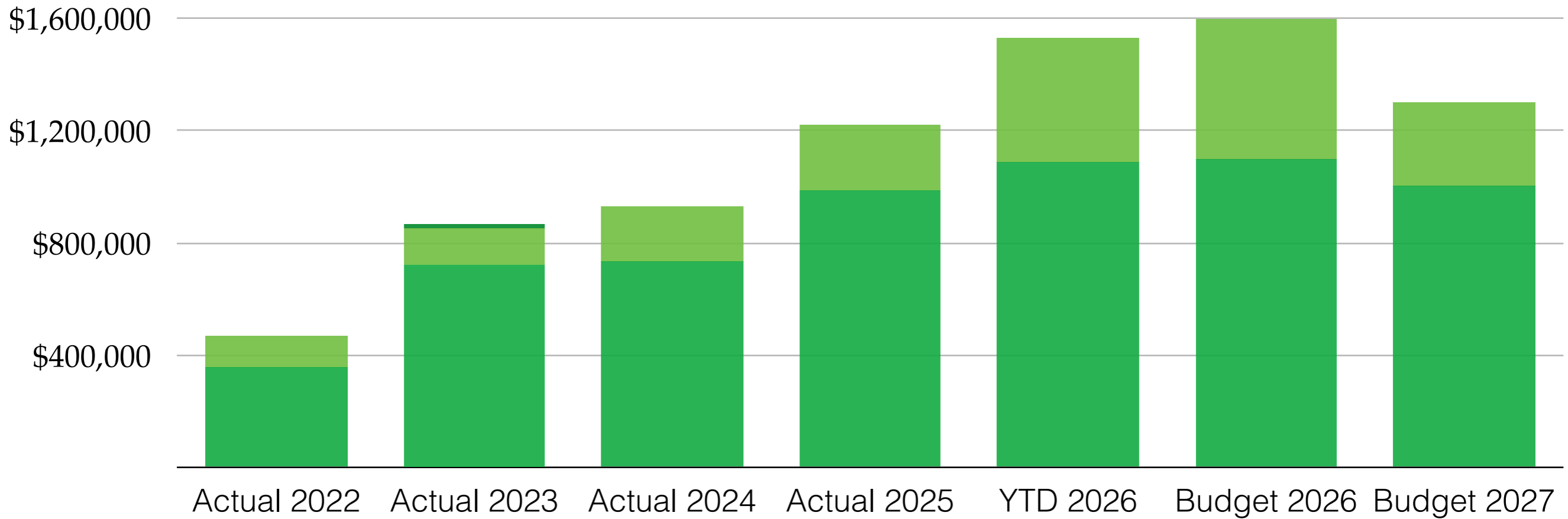
Health Insurance

(\$10.2 million)



Students In Transition Transportation Costs

\$ Increase	\$397,370	\$65,520	\$287,500	\$311,660
% Increase	85%	8%	31%	8%



Total # Students	187	254	228	328
Transported to School of	65	131	49	77
Enrolled in Pattonville	122	123	179	251

- Guardians
- Other LEAs
- Transportation Companies

Capital Non-Debt

Capital Non-Debt
Spending - \$2,446,840

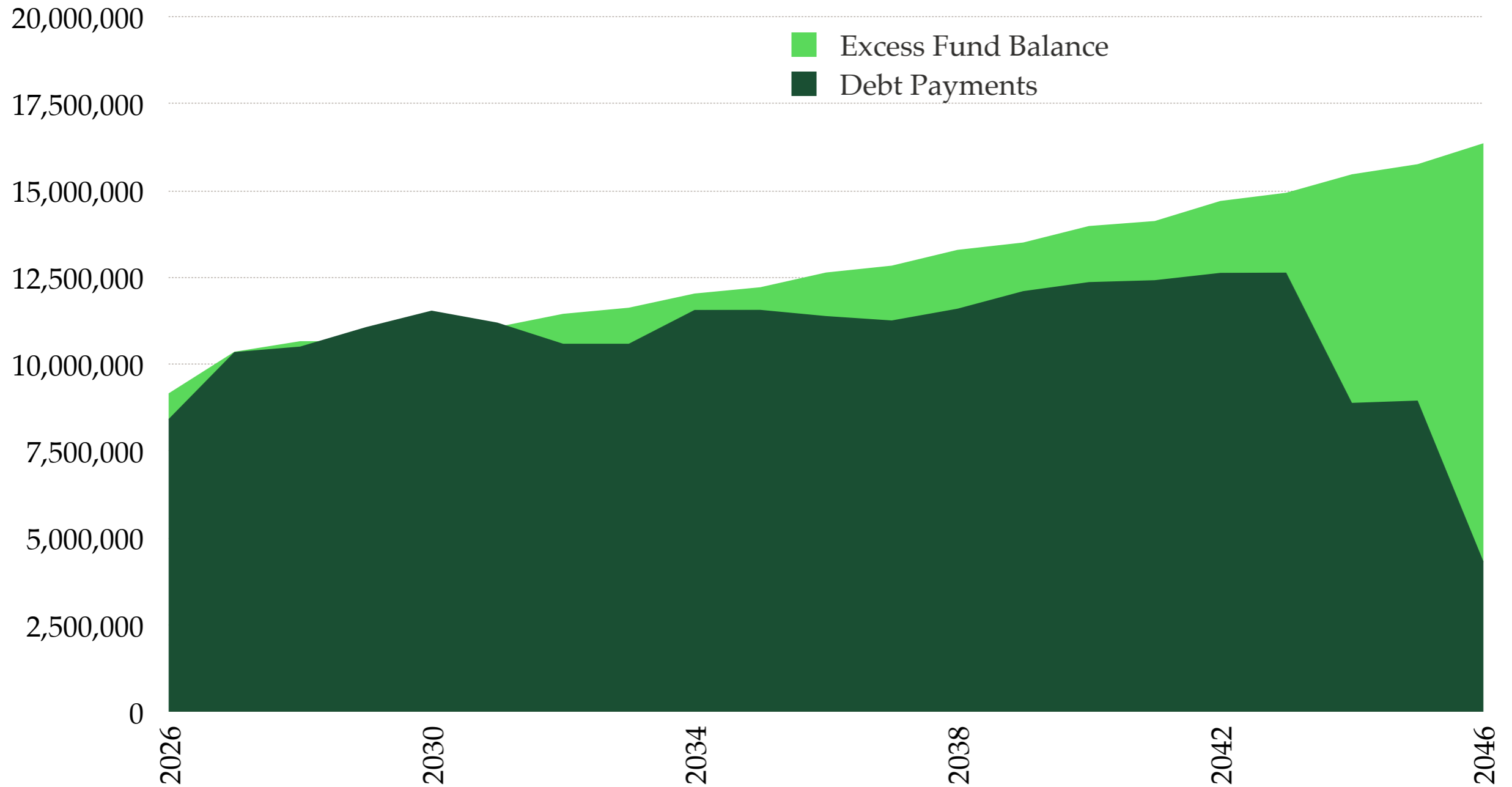
Increased 28.63% or
\$544,670 from 2025-26

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 Remington golf cart	24,000
Other capital projects and technology purchases	197,520
Total	\$2,446,840

Capital/Debt Payments

Fiscal Year	2016 COPS	2018 COPS	2019 COPS	2023 COPS	2025 Elem & MS iPads	2025 9-12 iPads	2026 Teacher Laptops	Total
2027	311,525	907,563	422,250	548,711	708,702	464,620	214,381	3,577,752
2028	314,100	929,563	417,800	549,132	708,702	464,620	228,373	3,612,290
2029	311,550	949,563	418,200	553,869		464,620	222,943	2,920,745
2030	313,000	975,563	420,000	557,696			217,360	2,483,619
2031	314,150	999,000	421,200	550,611				2,284,961
2032		1,020,875	421,800	553,070				1,995,745
2033		1,040,000	421,800	549,618				2,011,418
2034			421,200	555,483				976,683
2035				555,209				555,209
2036				554,023				554,023
2037				551,927				551,927
2038				548,919				548,919
	1,564,325	6,822,125	3,364,250	6,628,268	1,417,404	1,393,860	883,057	22,073,289

Debt Service



Payments reflect those anticipated from the issuance of all debt associated with the \$111 million no tax rate change bond issue passed in April 2022.

Projections

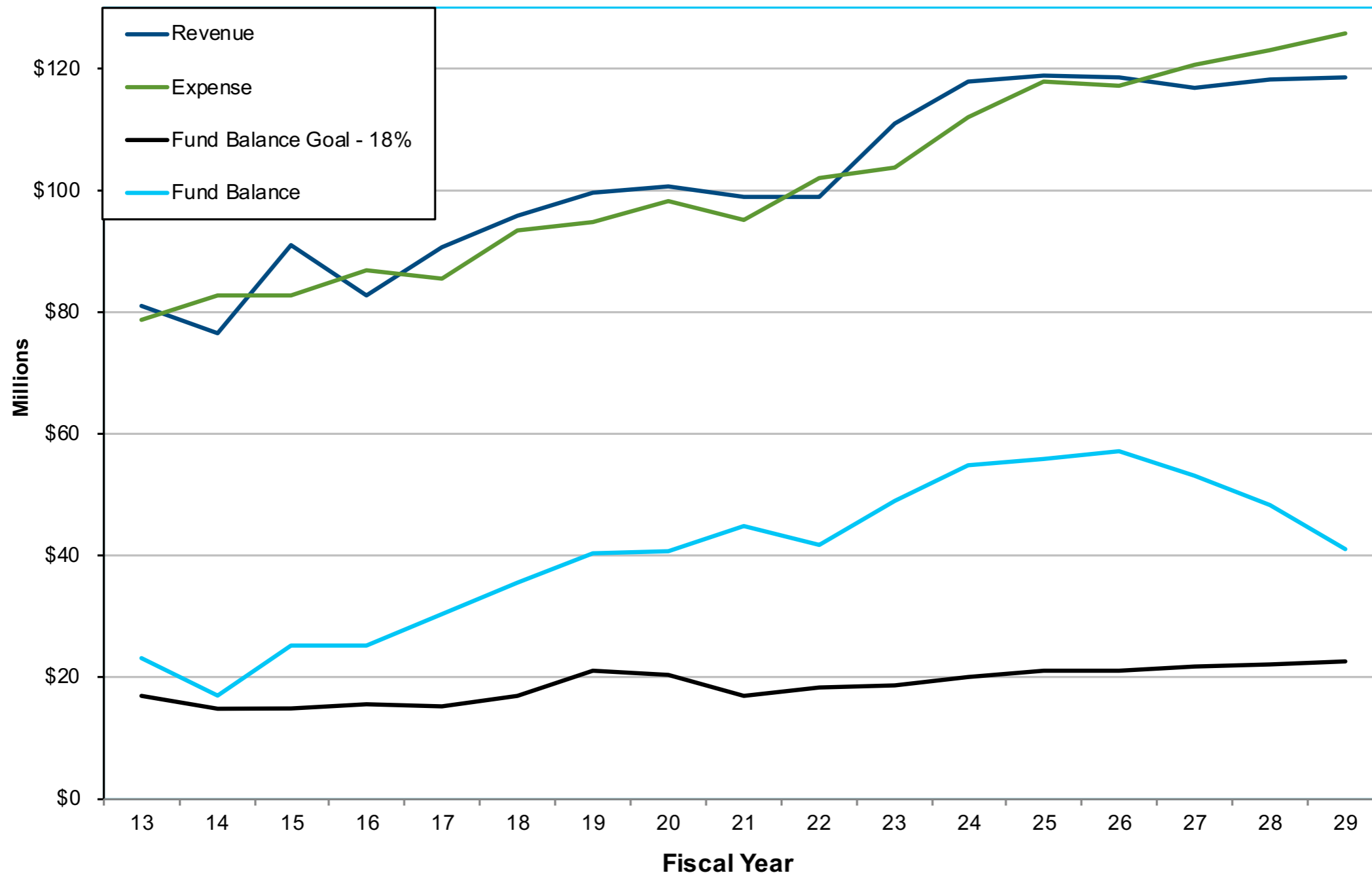


	FY27 Proposed	FY28 Projection	FY29 Projection
Local Revenue	98,779,000	100,466,860	100,716,790
Other Revenue	17,879,140	17,864,310	17,962,620
Total Revenue	116,658,140	118,331,170	118,679,410
Salaries and Benefits	97,070,570	99,220,050	101,418,760
Other Expense	23,581,620	23,949,370	24,347,970
Total 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%

Projections



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



Questions?

