Fiscal Year 2025-26
Preliminary Budget Report

April 24, 2025

Webster Groves School District Est. 1868

Budget Goals

- Support the Strategic Plan Goals
  - Excellent Teaching and Learning
  - Pathways to Self-Discovery
  - Personal Health and Wellness
  - Organizational Sustainability and Growth

Budget Goals



- Strategic Plan - Goal 4:
  - Objective: To ensure the district has the financial strength, sustainable facilities, infrastructure, and associated services essential to support student learning.

Local Revenue



- Current & Delinquent Tax Revenue - Estimated
  - 2.25% increase, reassessment year and Senior Property Tax Freeze Adjustment
  - No recoupment in the budget at this time
  - Adjustments will be made after final AV numbers are received and tax rate is calculated

Local Revenue

- Prop C Sales Tax - increase of $21,600
  - Using estimated WADA for 2024-25
  - Using current DESE estimate of $1,495 per WADA (down from $1,514 in 2024-25)
- M & M Surcharge - increase by $32,000
- Transportation - relatively flat
- Interest - decrease of $300,000

Local/County Revenue

- Food Service - Increase to reflect estimated meal pricing
- Community/Other
  - Adventure Club - Increased to anticipated participation/rate
  - WAFC Preschool - Increased to anticipated participation
- Fines and State Assessed Utilities - $24,000 increase expected

State Revenue

- State Formula/Classroom Trust Funds
  - Makes up 12% of budget
  - State Adequacy Target $6,760 per current budget recommendation (potentially $7,165)
  - Using WADA from 2023-24
  - Estimated decrease of 0.5% (~$50,000) @ $6,760
- Transportation - relatively flat
- Parents as Teachers - relatively flat

Federal Funds

- Federal Food Service - relatively flat
- Medicaid - increased by $10,000
- Title Funds - Do not have allocations from the state
  - Federal funds generally offset by equal expenditures
  - No change from the prior year at this time

Federal Funds

- ESSER Grants
  - Completely spent
  - $136,585 reduction to demonstrate completion of grant funds



Expenditure Considerations

- Salary increases to align with 3.5% over the median St. Louis County salary
  - Approximately 3.5% increase in salary costs before FTE attrition
  - Additional savings as a result of ESIP and attrition
- Health Insurance - Preliminary numbers are reflecting an increase of 20%
- Dental Insurance - 4.1% increase

Expenditure Considerations

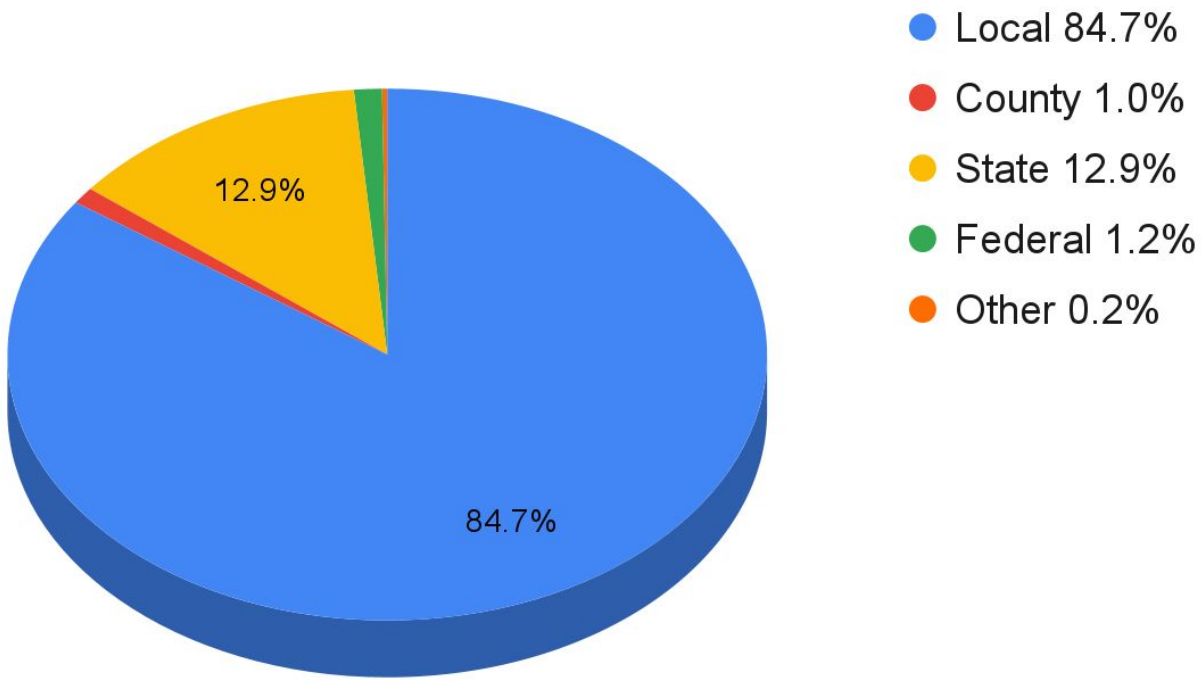
- Purchased Services - An overall increase of 3% was added (mostly related to anticipated transportation cost increases)
- Supplies - An overall increase of 1% was added
- Gas/Electric - 5% increase
- Liability/Property Insurance - 20% increase
- Capital Outlay - Estimated amount of expenditures

Debt Service Fund

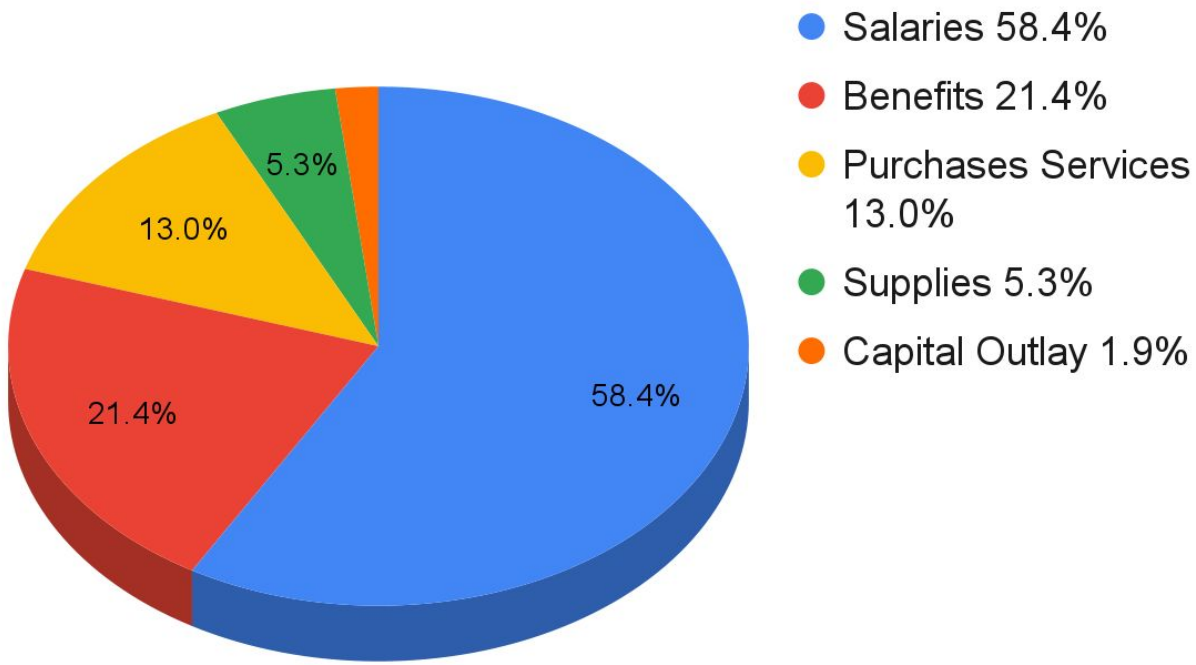
Revenue	$8,586,661
Expenditures	7,221,937
	$1,364,724



Revenue by Category (General, Teachers' and Capital Projects Funds)



Summary of Operating Funds (General, Teachers' and Capital Projects Funds)



Summary of Operating Funds (General, Teachers' and Capital Projects Funds)

	SAT @ $6,760	SAT @ $7,165
Revenue	$70,108,478	$71,827,141
Expenditures	73,942,482	73,942,482
Estimated Deficit	($ 3,834,004)	($ 2,115,341)

Operating Deficit Breakdown

	SAT @ $6,760	SAT @ $7,165
Recurring Costs (General and Teachers' Funds)	($ 2,565,747)	($ 847,084)
Capital Projects (one-time planned spend down)	(1,268,257)	(1,268,257)
Total Estimated Deficit	($ 3,834,004)	($ 2,115,341)

Fund Balance %



Adopted Budget in June	52.11%
Budget Adjustment #1	51.58%
Budget Adjustment #2	52.47%
Preliminary FY26 Budget	46.50%

Future Budget Considerations

- Continue to look at ways to reduce expenditures and increase revenue
  - FTE evaluation, programming, etc.
- Follow legislative issues relating to funding
  - State formula funding
  - Local taxes
- Continue to monitor enrollment


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