WGSD

2026-2027 ANNUAL BUDGET

Webster Groves School District

Annual Budget

for the

Webster Groves School District 2026-2027 Fiscal Year

Missouri School District: 096-114

Jana Parker, Ed.D. - Superintendent
Jacob Myers, CPA - Asst. Supt./CFO/COO
Emilie Vaughan, CPA, SFO - Director of Business Services

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Webster Groves, MO 63119
314-961-1233

TABLE OF CONTENTS

EXECUTIVE SUMMARY

The Webster Groves School District ("District") has completed its budgeting process for fiscal year 2026-27 (FY27). The Annual Budget represents the financial plan for the District for the coming year. This document is designed to inform the Board of Education and the greater district community on all financial matters, and act as financial guide for the upcoming year using the District's current and historical financial information. The budget was developed with input from staff, administration, and the Board of Education. The budget is reviewed by the Finance Advisory Committee.

Webster Groves School District has long been a place where we inspire students' lives through learning, and that work is only possible because of the partnership between our educators, families, and community. Together, we have strengthened programs, updated learning spaces, and invested in opportunities that give every student a chance to thrive.

At the same time, the District is facing real financial challenges that require careful planning. Declining student enrollment, state funding that does not fully keep pace with costs, decreased state and federal funding and a limited commercial tax base all place pressure on our budget.

The St. Louis County Senior Property Tax Freeze is an important program that helps seniors maintain financial stability. We respect and value the contributions of our senior community members, many of whom have supported Webster Groves schools for decades. Their commitment has been a cornerstone of our district's success and has helped generations of students thrive. While the program is expected to reduce district revenue by approximately $500,000, plus any growth from future years, this impact has already been incorporated into our current budget and is being managed proactively as part of our long-term financial planning.

In addition, rising healthcare costs for our employees have significantly increased operating expenses. Providing competitive benefits is essential to attracting and retaining excellent educators and staff, but it also requires careful budgeting and thoughtful prioritization across the district.

These realities make long-term planning essential. Every budget decision must be deliberate, focused on maximizing resources, and aligned with our commitment to student learning. We are evaluating expenditures, prioritizing programs that directly impact students and exploring innovative partnerships to enhance opportunities for all learners.

Transparency and collaboration remain at the heart of our approach. We will continue sharing updates with families and staff, listening to feedback, and making thoughtful decisions to ensure the district remains strong, sustainable, and able to meet the needs of future generations. While the financial pressures are real, our focus remains on providing the best possible experience for students while safeguarding the long-term health of our schools.

ORGANIZATIONAL SECTION

PURPOSE, PRINCIPLES AND STRATEGIC PLAN

The district has many accomplishments to celebrate. The class of '26 secured over $28.2 million in scholarships, boasting two National Merit Finalists. Additionally, 44 students were honored with the Bright Flight Award for scoring 30 or higher on the ACT. Impressively, 56% of the senior class maintained a 3.5 grade point average or higher. Bristol Elementary was awarded the National Blue-Ribbon School designation, recognized as one of eight National Blue Ribbon Schools for 2024 in Missouri.

To support student success, the Strategic Planning Committee developed the District's Purpose and Principles that will guide the District through 2027. The development of a new strategic plan will occur during the 2026-27 school year. The Purpose and Principles were approved by the Board of Education in April of 2022.

Our Purpose:

Inspiring students' lives and communities through learning.

Our Principles:

We **ensure** academic excellence and continuous growth.

We **promote** a safe, inclusive, and equitable environment.

We **nurture** trusting and supportive relationships.

We **hear** and **value** diverse voices and multiple perspectives.

We **prioritize** personal well-being and the well-being of others

We **empower** lifelong learners to embrace challenges and explore creative solutions.

The Strategic Plan was approved by the Board of Education during FY23. The four strategic plan goals that focus on the principles are:

Goal 1: Excellent teaching and learning

Goal 2: Pathways to self-discovery

Goal 3: Personal health and wellness

Goal 4: Organizational sustainability and growth

A copy of the strategic plan with a list of the objectives and strategies can be found on the district's website.

BOARD MEMBERS

Ms. Kita Quinn .... President
Ms. Tara Scheer .... Vice President
Dr. Grace Lee .... Secretary
Mr. Allen Todd.. Director
Ms. Christine Keller .... Director
Ms. Fran Petruso... Director
Ms. Miriam Townsend.. Director

FY 27 EXECUTIVE ADMINISTRATION

Jana Parker, Ed. D .... Superintendent
Sandy Wiley-Skinner, Ed. D........................ Asst. Supt. Human Resources
Jason Adams, Ed. D .... Asst. Supt. Teaching & Learning
Jacob Myers, CPA..Asst Supt./CFO/COO

2026-2027 SCHOOL DIRECTORY

School Name	Address	Principal	Telephone #
Webster Groves High School	100 Selma Avenue, Webster Groves	Dr. Tony Gragnani	314-963-6400
Hixson Middle School	630 S. Elm Avenue, Webster Groves	Dr. Shenita Mayes	314-963-6450
Avery Elementary	909 N. Bompart Avenue, Webster Groves	Dr. Hannah Peterson	314-963-6425
Bristol Elementary	20 Gray Avenue, Webster Groves	Dr. Patrick Dempsey	314-963-6433
Clark Elementary	9130 Big Bend Blvd., Webster Groves	Dr. Joe Hays	314-963-6444
Edgar Road Elementary	1131 Edgar Road, Webster Groves	Ms. Emily Burst	314-963-6472
Dr. Henry Givens Elementary	701 N. Rock Hill Road, Rock Hill	Ms. Sharnez Givens-Williams	314-963-6460
Hudson Elementary	9825 Hudson Avenue, Rock Hill	Ms. Lisa Hilpert	314-963-6466
Ambrose Family Center	222 W. Cedar Avenue, Webster Groves	Ms. Cynthia Hebenstreit	314-963-6440

ORGANIZATIONAL SUMMARY

DISTRICT OVERVIEW

The Webster Groves School District is located in St. Louis County and is approximately ten (10) square miles. The district is located 20 minutes from downtown St. Louis. Major department stores, medical facilities, cultural, recreational and entertainment attractions are minutes away in any direction. Communities served by the District include Rock Hill, Webster Groves and parts of the cities of Glendale, Shrewsbury and Warson Woods. The District is one of the oldest of the 23 school districts in St. Louis County. The District recently celebrated its 150th year.

The Webster Groves School District currently provides education to almost 4,100 students Kindergarten through 12th grade, and an additional 180 students in its early childhood education programs at the Walter Ambrose Family Center.

FACILITIES

The District's educational facilities include six elementary, one middle, one high school, and an early childhood education center. The District also has three support buildings and an administration building. In total, the District maintains approximately 1.0 million square feet of space

BUDGET OVERVIEW

Developing the annual budget for the District involves all stakeholders within the community. Input is given from the Board of Education, district administration, building administration, school staff, and the general public through various committees. The process is separated into four segments: planning, preparation, adoption, and implementation. There are two objectives driving the budget process. First, the goal of the District is to provide each student with a quality education, while supporting the strategic plan. Second, the District focuses its resources in the most efficient and effective way to support the first objective. The annual budget creates a detailed analysis of the District's revenues and expenditures and allows the administration to focus its financial resources in a manner that supports student learning.

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

Revenues for the coming year are projected by January and adjusted as more information becomes available. Preparation of the expenditure budget begins by early January as administrators make requests for staffing and facility needs. Budget allocations for general operations are established and distributed for administrators to prioritize at the building or program level. Budget conferences are held as needed to clarify needs and priorities.

Preliminary budget information is provided to the Board of Education during the spring. The Board may request modifications of the preliminary budget at any time prior to adopting the budget. Final adoption occurs in June.

Upon approval of the budget, the Business Department loads the new budget into the financial software system and the budget is available to use during the next fiscal year.

Throughout the fiscal year, communication between the Business Department and the various budget administrators is maintained to assure budget discipline. The budget process is a forward look into the next fiscal year. Certain events change the scope of the budget during the year and budget administrators will periodically need to increase a budget line item. Assessments are made on the budget administrator's other line items to see if funds can be transferred between accounts. If funds cannot be transferred, an assessment is made to determine if other budget areas have funds available to allow an increase in the budget line item in question. If these avenues are exhausted and funds cannot be transferred, the Business Department will seek Board approval to increase the budget.

BUDGET DEVELOPMENT CALENDAR

DATE	ACTION
November 1, 2025	Prioritized requests for summer facility improvement projects due to the Director of Operations. Update long-range budget plan, as needed
January 31, 2026	Building/Department administrators submit prioritized staffing requests with rational to the Assistant Superintendent of Human Resources Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of account, and new codes for added programs should be forward to the Director of Business Services
January 31, 2026	Budget allocations sent to administrators for budget planning purposes Schedule budget and project review conferences with building administrators and directors as needed.
February 20, 2026	Building administrators and directors submit first draft of budget to the Director of Business Services for review.
March 13, 2026	Review conferences with building administrators and directors completed as needed. District prioritization of new programs and staffing considerations completed.
April 24, 2026	Preliminary budget presented to the BOE for FY27 Conference with building administrators and directors to revise budget draft, if necessary
May 14, 2026	Report significant budget changes to the BOE, if needed
June 9, 2026	FY27 budget presented to the BOE for adoption

FINANCIAL SECTION

SUMMARY

The following tables, charts, and graphs summarize the District budget for the coming year. Key facts to recognize are as follows:

Revenue - All Funds	$	78,007,562
Expenditures - All Funds	$	90,284,178
Over / (Under)	$	(12,276,616)
Revenue - Operating Funds*	$	69,619,782
Expenditures - Operating Funds*	$	74,613,558
Over / (Under)	$	(4,993,776)

*Operating Funds refers to a combination of the General Fund (Fund 1), Teachers' Fund (Fund 2), and the Capital Projects Fund (Fund 4).

Total balances in all funds will decrease by $12,276,616. Operating balances are projected to decline by $4,993,776. This deficit is mainly due to the planned expenditures on the Proposition S projects. When the planned capital projects are also removed (leaving just the General and Teachers' Funds), the deficit is $5,159,342. The fund balance percentage is projected to be 39.58% at the end of FY27.

ANNUAL BUDGET 2026-27

Summary of Revenues, Expenditures, Transfers and Fund Balance

Budget Summary - All Funds	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Bond Fund	Debt Service	Total All Funds
Budget Balance 6-30-2026	$ 34,046,996	$ -	$ 4,072,283	**$ 38,119,278**	$ 7,644,912	$ 8,829,156	**$ 54,593,347**
Original Budget Revenues	30,509,173	37,818,743	1,291,866	**69,619,782**	-	8,387,781	**78,007,562**
Original Budget Expenditures	28,806,310	44,180,948	1,626,300	**74,613,558**	7,644,912	8,025,708	**90,284,178**
Budgeted Transfers	(6,862,205)	6,362,205	500,000	**-**	-	-	**-**
Budget Balance 6-30-2027	$ 28,887,654	$ -	$ 4,237,849	$ 33,125,502	$ -	$ 9,191,229	**$ 42,316,731**

Minimum Balance Analysis	General Fund	Teachers' Fund	Total
Budget Balance 6-30-2026	$ 34,046,996	$ -	**$ 34,046,996**
Original Budget Revenues	30,509,173	37,818,743	**68,327,916**
Original Budget Expenditures	28,806,310	44,180,948	**72,987,258**
Budgeted Transfers	(6,862,205)	6,362,205	**(500,000)**
Budget Balance 6-30-2027	$ 28,887,654	$ -	**$ 28,887,654**
Estimated Fund Balance %	**39.58%**		

REVENUE DISCUSSION

The Webster Groves School District's revenue is comprised of five major revenue sources: local, county, state, federal, and other miscellaneous revenues such as bond sales. For FY27, 98.5% of the budgeted revenue comes from local, county, or state proceeds. Another 1.3% of the revenue is projected to come from federal sources. The District's total revenue budget is $78,007,562. The following discussion is meant to give the reader a better understanding of the District's revenue picture.

LOCAL REVENUE

The District's number one source of revenue is the assessed property tax on real and personal property. The assessed valuation for FY27 is expected to be approximately $1.35 billion. This is a non-reassessment year so the estimate for FY27 is based off of the district's historical trend as well as the preliminary information provided by St. Louis County. The collection rate being used is 98%. The District projects that current and delinquent property taxes for all funds will be $52.7 million.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is still considered a local source although the money is collected at the state level and distributed based on the WADA (Weighted Average Daily Attendance) of each District during the prior year. The District's FY26 WADA used in the calculation is 3,950 and the state distribution rate being used is $1,465 per WADA in FY27. The District estimates the FY27 Proposition C revenue to be $5.8 million.

The District receives most of its revenue between December 15 and January 31 of the fiscal year because property taxes are due December 31. The District uses these revenues throughout the calendar year, which creates excess funds during the first half of each calendar year. These excess funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. Interest revenue is expected to be similar to last year, and will remain at $1.8 million attributed to the operating funds. Total interest revenue is expected to be approximately $2 million.

Food Service, Student Activities, and Community Services (preschool) have been increased from FY26 in accordance with projections for those programs. Adventure Club revenue has been reduced to show the effect of moving to a contracted service.

COUNTY REVENUE

There are only two sources of county revenue for the District, fines and state assessed utility taxes. Total county revenues are budgeted at approximately $832,000, which is unchanged from FY26.

STATE REVENUE

The District's second largest revenue source is the state of Missouri's basic foundation formula fund for education. Missouri's Basic Foundation Formula is comprised of two revenue sources: the Basic Formula and the State Gaming monies (Classroom Trust Fund). The state foundation formula, passed in FY05, provides revenue for the District based primarily on a State Adequacy Target (SAT) and student attendance. The District has budgeted the State Adequacy Target (SAT) at 6,742 based on the allocation provided by DESE and the budget passed by the Missouri Senate and House of representatives. In FY26, the District experienced a shortfall in gaming revenue which reduced the allocation by nearly $750,000. If the current year allocation is not fully funded by the State, this amount will need to be reduced at a later budget amendment. The FY27 budget projects state basic formula revenue to be approximately $8.7 million. This reflects a decrease of approximately $1.7 million in comparison to the fully-funded formula.

Transportation revenue has been budgeted at $304,000. This is a decrease of $45,000, which is due to the budget passed by the Missouri Senate and House of representatives underfunding the Department of Elementary and Secondary Education’s request by $15 million dollars. Transportation funding is based off of the previous year's activity.

The Parents as Teachers program is expected to remain flat at a total of $110,000.

FEDERAL REVENUE

In FY27 the district will be receiving the majority of federal funds from Title and the National Breakfast and Lunch program. The Breakfast and Lunch program has been budgeted without an increase, keeping the estimated revenue of $363,000. The Title I budget is based off of the allocation from DESE. The federal allocations for Title I, Title II, and Title IV total $257,408. A portion of this allocation is required to be passed through to non-public entities.

OTHER REVENUE

The District is expecting $155,000 in this category for FY27 for tuition and transportation from other districts, which is the same as FY26.

Webster Groves School District

REVENUES BY OBJECT
ALL FUNDS

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	49,622,134	50,111,839	51,823,612	51,949,620	0.2%
5112	Delinquent Taxes	635,884	883,616	720,750	735,165	2.0%
5113	Prop C Sales Taxes	5,717,254	5,900,639	5,831,068	5,789,161	-0.7%
5114	Financial Institution Taxes	54,931	107,695	40,000	40,000	0.0%
5115	M & M (Surcharge Taxes)	1,895,818	1,977,099	1,632,000	1,664,640	2.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	27,905	29,246	20,000	-	-100.0%
5141-5143	Earnings on Investments	5,406,292	3,393,401	2,380,870	2,048,000	-14.0%
5151-5161	Food Service - Program	474,736	527,419	729,120	753,037	3.3%
5165	Food Service - Non-Program	546,463	499,804	330,000	330,000	0.0%
5171-5179	Student Activities	1,265,755	1,400,798	1,100,000	1,100,000	0.0%
5181-5182	Community Services	2,959,882	3,058,161	3,150,000	1,944,250	-38.3%
5191-5198	Other Local	1,919,908	1,422,672	410,000	410,000	0.0%
	Total Local	**70,526,963**	**69,312,389**	**68,167,421**	**66,763,873**	-2.1%
	County:					
5211	Fines/Forfeitures/Escheats	58,086	68,622	30,000	30,000	0.0%
5221	State Assessed Utility Taxes	802,270	754,754	801,791	801,791	0.0%
	Total County	**860,355**	**823,376**	**831,791**	**831,791**	0.0%
	State:					
5311	Basic Formula	7,578,976	6,044,514	8,196,870	6,772,213	-17.4%
5312	Transportation Aid	53,275	283,385	350,000	304,241	-13.1%
5319	Classroom Trust	1,831,640	2,358,679	2,246,619	1,931,481	-14.0%
5324	Parents as Teachers	173,947	169,715	110,000	110,000	0.0%
5332	Career Education	21,087	17,542	73,291	21,275	-71.0%
5333	Food Service	8,086	8,601	5,000	5,000	0.0%
5369	Residential Placement/Excess Cost	135,138	105,808	125,000	125,000	0.0%
5397	Other State	286,697	33,945	99,407	-	-100.0%
	Total State	**10,088,844**	**9,022,189**	**11,206,187**	**9,269,210**	-17.3%
	Federal:					
5412	Medicaid	43,565	46,657	45,000	45,000	0.0%
5422, 5424	CARES - ESSER	1,209,306	206,727	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	448,353	322,909	300,000	300,000	0.0%
5446	School Breakfast Program	54,666	65,292	58,000	58,000	0.0%
5448	After School Snack Program	4,833	5,858	5,000	5,000	0.0%
5451	Title I	281,294	90,682	333,234	175,352	-47.4%
5427,5455-5499	Other Federal	637,063	660,932	536,116	404,336	-24.6%
	Total Federal	**2,679,080**	**1,399,057**	**1,277,349**	**987,688**	-22.7%
	Other:					
5631	Net Insurance Recovery	-	754,140	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	25,030,000	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	6,272	487	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	210,099	84,137	155,000	155,000	0.0%
	Total Other	**25,246,371**	**838,764**	**155,000**	**155,000**	0.0%
	Total Revenues	**109,401,614**	**81,395,775**	**81,637,748**	**78,007,562**	-4.4%

REVENUES BY OBJECT
OPERATING FUNDS ONLY
(GENERAL, TEACHERS', AND CAPITAL PROJECTS)

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	42,990,722	43,485,375	44,155,394	44,483,655	0.7%
5112	Delinquent Taxes	550,905	766,772	625,444	637,952	2.0%
5113	Prop C Sales Taxes	5,717,254	5,900,639	5,831,068	5,789,161	-0.7%
5114	Financial Institution Taxes	47,590	93,454	34,654	34,654	0.0%
5115	M & M (Surcharge Taxes)	1,642,465	1,715,660	1,424,994	1,453,494	2.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	27,905	29,246	20,000	-	-100.0%
5141-5143	Earnings on Investments	1,867,423	1,947,035	1,789,500	1,789,500	0.0%
5151-5161	Food Service - Program	474,736	527,419	729,120	753,037	3.3%
5165	Food Service - Non-Program	546,463	499,804	330,000	330,000	0.0%
5171-5179	Student Activities	1,265,755	1,400,798	1,100,000	1,100,000	0.0%
5181-5182	Community Services	2,959,882	3,058,161	3,150,000	1,944,250	-38.3%
5191-5198	Other Local	1,919,908	1,422,672	410,000	410,000	0.0%
	Total Local	**60,011,009**	**60,847,034**	**59,600,173**	**58,725,704**	-1.5%
	County:					
5211	Fines/Forfeitures/Escheats	58,086	68,622	30,000	30,000	0.0%
5221	State Assessed Utility Taxes	668,582	620,017	668,180	668,180	0.0%
	Total County	**726,668**	**688,639**	**698,180**	**698,180**	0.0%
	State:					
5311	Basic Formula	7,578,976	6,044,514	8,196,870	6,772,213	-17.4%
5312	Transportation Aid	53,275	283,385	350,000	304,241	-13.1%
5319	Classroom Trust	1,831,640	2,358,679	2,246,619	1,931,481	-14.0%
5324	Parents as Teachers	173,947	169,715	110,000	110,000	0.0%
5332	Career Education	21,087	17,542	73,291	21,275	-71.0%
5333	Food Service	8,086	8,601	5,000	5,000	0.0%
5369	Residential Placement/Excess Cost	135,138	105,808	125,000	125,000	0.0%
5397	Other State	286,697	33,945	99,407	-	-100.0%
	Total State	**10,088,844**	**9,022,189**	**11,206,187**	**9,269,210**	-17.3%
	Federal:					
5412	Medicaid	43,565	46,657	45,000	45,000	0.0%
5422, 5424	CARES - ESSER	1,209,306	206,727	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	448,353	322,909	300,000	300,000	0.0%
5446	School Breakfast Program	54,666	65,292	58,000	58,000	0.0%
5448	After School Snack Program	4,833	5,858	5,000	5,000	0.0%
5451	Title I	281,294	90,682	333,234	175,352	-47.4%
5427,5455-5499	Other Federal	417,716	441,500	320,116	188,336	-41.2%
	Total Federal	**2,459,734**	**1,179,625**	**1,061,349**	**771,688**	-27.3%
	Other:					
5631	Net Insurance Recovery	-	754,140	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	6,272	487	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	210,099	84,137	155,000	155,000	0.0%
	Total Other	**216,371**	**838,764**	**155,000**	**155,000**	0.0%
	Total Revenues	**73,502,626**	**72,576,251**	**72,720,890**	**69,619,782**	-4.3%

REVENUES BY OBJECT
GENERAL AND TEACHERS' FUNDS

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	41,681,661	42,374,956	42,976,528	43,321,476	0.8%
5112	Delinquent Taxes	534,130	747,192	609,471	621,661	2.0%
5113	Prop C Sales Taxes	5,717,254	5,900,639	5,831,068	5,789,161	-0.7%
5114	Financial Institution Taxes	46,141	91,068	33,599	33,599	0.0%
5115	M & M (Surcharge Taxes)	1,092,452	1,671,850	1,388,926	1,416,704	2.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	27,905	29,246	20,000	-	-100.0%
5141-5143	Earnings on Investments	1,798,658	1,882,094	1,736,000	1,736,000	0.0%
5151-5161	Food Service - Program	474,736	527,419	729,120	753,037	3.3%
5165	Food Service - Non-Program	546,463	499,804	330,000	330,000	0.0%
5171-5179	Student Activities	1,265,755	1,400,798	1,100,000	1,100,000	0.0%
5181-5182	Community Services	2,959,882	3,058,161	3,150,000	1,944,250	-38.3%
5191-5198	Other Local	603,138	465,680	410,000	410,000	0.0%
	Total Local	**56,748,177**	**58,648,907**	**58,314,713**	**57,455,889**	-1.5%
	County:					
5211	Fines/Forfeitures/Escheats	58,086	68,622	30,000	30,000	0.0%
5221	State Assessed Utility Taxes	646,513	606,251	646,129	646,129	0.0%
	Total County	**704,599**	**674,873**	**676,129**	**676,129**	0.0%
	State:					
5311	Basic Formula	7,578,976	6,044,514	8,196,870	6,772,213	-17.4%
5312	Transportation Aid	53,275	283,385	350,000	304,241	-13.1%
5319	Classroom Trust	554,742	2,358,679	2,246,619	1,931,481	-14.0%
5324	Parents as Teachers	173,947	169,715	110,000	110,000	0.0%
5332	Career Education	21,087	17,542	73,291	21,275	-71.0%
5333	Food Service	8,086	8,601	5,000	5,000	0.0%
5369	Residential Placement/Excess Cost	135,138	105,808	125,000	125,000	0.0%
5397	Other State	45,697	33,945	99,407	-	-100.0%
	Total State	**8,570,946**	**9,022,189**	**11,206,187**	**9,269,210**	-17.3%
	Federal:					
5412	Medicaid	43,565	46,657	45,000	45,000	0.0%
5422, 5424	CARES - ESSER	1,124,374	206,727	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	448,353	322,909	300,000	300,000	0.0%
5446	School Breakfast Program	54,666	65,292	58,000	58,000	0.0%
5448	After School Snack Program	4,833	5,858	5,000	5,000	0.0%
5451	Title I	281,294	90,682	333,234	175,352	-47.4%
5427,5455-5499	Other Federal	417,716	441,500	320,116	188,336	-41.2%
	Total Federal	**2,374,802**	**1,179,625**	**1,061,349**	**771,688**	-27.3%
	Other:					
5631	Net Insurance Recovery	-	33,385	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	210,099	84,137	155,000	155,000	0.0%
	Total Other	**210,099**	**117,522**	**155,000**	**155,000**	0.0%
	Total Revenues	**68,608,622**	**69,643,116**	**71,413,378**	**68,327,916**	-4.3%

REVENUES BY OBJECT
GENERAL FUND ONLY

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	20,853,049	21,463,048	22,001,660	22,261,856	1.2%
5112	Delinquent Taxes	267,222	378,455	308,699	314,873	2.0%
5113	Prop C Sales Taxes	-	-	-	-	0.0%
5114	Financial Institution Taxes	23,084	46,126	16,809	16,809	0.0%
5115	M & M (Surcharge Taxes)	296,693	846,797	738,741	753,516	2.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	27,905	29,246	20,000	-	-100.0%
5141-5143	Earnings on Investments	992,562	1,085,380	1,036,000	1,036,000	0.0%
5151-5161	Food Service - Program	474,736	527,419	729,120	753,037	3.3%
5165	Food Service - Non-Program	546,463	499,804	330,000	330,000	0.0%
5171-5179	Student Activities	1,265,755	1,400,798	1,100,000	1,100,000	0.0%
5181-5182	Community Services	2,959,882	3,058,161	3,150,000	1,944,250	-38.3%
5191-5198	Other Local	602,550	465,636	410,000	410,000	0.0%
	Total Local	**28,309,901**	**29,800,870**	**29,841,029**	**28,920,341**	-3.1%
	County:					
5211	Fines/Forfeitures/Escheats	-	-	-	-	0.0%
5221	State Assessed Utility Taxes	376,802	353,337	376,578	376,578	0.0%
	Total County	**376,802**	**353,337**	**376,578**	**376,578**	0.0%
	State:					
5311	Basic Formula	-	-	-	-	0.0%
5312	Transportation Aid	53,275	283,385	350,000	304,241	-13.1%
5319	Classroom Trust	-	-	-	-	0.0%
5324	Parents as Teachers	173,947	169,715	110,000	110,000	0.0%
5332	Career Education	21,087	17,542	73,291	21,275	-71.0%
5333	Food Service	8,086	8,601	5,000	5,000	0.0%
5369	Residential Placement/Excess Cost	-	105,808	125,000	125,000	0.0%
5397	Other State	45,697	33,945	99,407	-	-100.0%
	Total State	**302,091**	**618,996**	**762,698**	**565,516**	-25.9%
	Federal:					
5412	Medicaid	-	-	-	-	0.0%
5422, 5424	CARES - ESSER	717,271	149,697	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	448,353	322,909	300,000	300,000	0.0%
5446	School Breakfast Program	54,666	65,292	58,000	58,000	0.0%
5448	After School Snack Program	4,833	5,858	5,000	5,000	0.0%
5451	Title I	-	-	203,811	75,401	-63.0%
5427,5455-5499	Other Federal	415,816	441,400	320,116	188,336	-41.2%
	Total Federal	**1,640,940**	**985,156**	**886,927**	**626,737**	-29.3%
	Other:					
5631	Net Insurance Recovery	-	33,385	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	4,544	19,122	20,000	20,000	0.0%
	Total Other	**4,544**	**52,507**	**20,000**	**20,000**	0.0%
	Total Revenues	**30,634,278**	**31,810,865**	**31,887,232**	**30,509,173**	-4.3%

REVENUES BY OBJECT
TEACHERS' FUND ONLY

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	20,828,613	20,911,908	20,974,868	21,059,620	0.4%
5112	Delinquent Taxes	266,909	368,737	300,773	306,788	2.0%
5113	Prop C Sales Taxes	5,717,254	5,900,639	5,831,068	5,789,161	-0.7%
5114	Financial Institution Taxes	23,057	44,942	16,790	16,790	0.0%
5115	M & M (Surcharge Taxes)	795,759	825,053	650,185	663,188	2.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	-	-	-	-	0.0%
5141-5143	Earnings on Investments	806,097	796,714	700,000	700,000	0.0%
5151-5161	Food Service - Program	-	-	-	-	0.0%
5165	Food Service - Non-Program	-	-	-	-	0.0%
5171-5179	Student Activities	-	-	-	-	0.0%
5181-5182	Community Services	-	-	-	-	0.0%
5191-5198	Other Local	588	45	-	-	0.0%
	Total Local	**28,438,276**	**28,848,037**	**28,473,683**	**28,535,548**	0.2%
	County:					
5211	Fines/Forfeitures/Escheats	58,086	68,622	30,000	30,000	0.0%
5221	State Assessed Utility Taxes	269,711	252,915	269,551	269,551	0.0%
	Total County	**327,797**	**321,537**	**299,551**	**299,551**	0.0%
	State:					
5311	Basic Formula	7,578,976	6,044,514	8,196,870	6,772,213	-17.4%
5312	Transportation Aid	-	-	-	-	0.0%
5319	Classroom Trust	554,742	2,358,679	2,246,619	1,931,481	-14.0%
5324	Parents as Teachers	-	-	-	-	0.0%
5332	Career Education	-	-	-	-	0.0%
5333	Food Service	-	-	-	-	0.0%
5369	Residential Placement/Excess Cost	135,138	-	-	-	0.0%
5397	Other State	-	-	-	-	0.0%
	Total State	**8,268,855**	**8,403,193**	**10,443,489**	**8,703,694**	-16.7%
	Federal:					
5412	Medicaid	43,565	46,657	45,000	45,000	0.0%
5422, 5424	CARES - ESSER	407,104	57,030	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	-	-	-	-	0.0%
5446	School Breakfast Program	-	-	-	-	0.0%
5448	After School Snack Program	-	-	-	-	0.0%
5451	Title I	281,294	90,682	129,423	99,951	-22.8%
5427,5455-5499	Other Federal	1,900	100	-	-	0.0%
	Total Federal	**733,862**	**194,469**	**174,423**	**144,951**	-16.9%
	Other:					
5631	Net Insurance Recovery	-	-	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	205,555	65,015	135,000	135,000	0.0%
	Total Other	**205,555**	**65,015**	**135,000**	**135,000**	0.0%
	Total Revenues	**37,974,344**	**37,832,251**	**39,526,146**	**37,818,743**	-4.3%

Webster Groves School District Est. 1868

REVENUES BY OBJECT
CAPITAL PROJECTS FUND ONLY

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	1,309,061	1,110,418	1,178,865	1,162,179	-1.4%
5112	Delinquent Taxes	16,775	19,580	15,972	16,292	2.0%
5113	Prop C Sales Taxes	-	-	-	-	0.0%
5114	Financial Institution Taxes	1,449	2,386	1,055	1,055	0.0%
5115	M & M (Surcharge Taxes)	550,013	43,810	36,068	36,790	2.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	-	-	-	-	0.0%
5141-5143	Earnings on Investments	68,765	64,941	53,500	53,500	0.0%
5151-5161	Food Service - Program	-	-	-	-	0.0%
5165	Food Service - Non-Program	-	-	-	-	0.0%
5171-5179	Student Activities	-	-	-	-	0.0%
5181-5182	Community Services	-	-	-	-	0.0%
5191-5198	Other Local	1,316,770	956,991	-	-	0.0%
	Total Local	**3,262,833**	**2,198,127**	**1,285,461**	**1,269,815**	-1.2%
	County:					
5211	Fines/Forfeitures/Escheats	-	-	-	-	0.0%
5221	State Assessed Utility Taxes	22,069	13,766	22,051	22,051	0.0%
	Total County	**22,069**	**13,766**	**22,051**	**22,051**	0.0%
	State:					
5311	Basic Formula	-	-	-	-	0.0%
5312	Transportation Aid	-	-	-	-	0.0%
5319	Classroom Trust	1,276,898	-	-	-	0.0%
5324	Parents as Teachers	-	-	-	-	0.0%
5332	Career Education	-	-	-	-	0.0%
5333	Food Service	-	-	-	-	0.0%
5369	Residential Placement/Excess Cost	-	-	-	-	0.0%
5397	Other State	241,000	-	-	-	0.0%
	Total State	**1,517,898**	**-**	**-**	**-**	
	Federal:					
5412	Medicaid	-	-	-	-	0.0%
5422, 5424	CARES - ESSER	84,932	-	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	-	-	-	-	0.0%
5446	School Breakfast Program	-	-	-	-	0.0%
5448	After School Snack Program	-	-	-	-	0.0%
5451	Title I	-	-	-	-	0.0%
5427,5455-5499	Other Federal	-	-	-	-	0.0%
	Total Federal	**84,932**	**-**	**-**	**-**	
	Other:					
5631	Net Insurance Recovery	-	720,755	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	6,272	487	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	-	-	-	-	0.0%
	Total Other	**6,272**	**721,242**	**-**	**-**	
	Total Revenues	**4,894,004**	**2,933,135**	**1,307,512**	**1,291,866**	-1.2%

REVENUES BY OBJECT
BOND FUND ONLY

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	-	-	-	-	0.0%
5112	Delinquent Taxes	-	-	-	-	0.0%
5113	Prop C Sales Taxes	-	-	-	-	0.0%
5114	Financial Institution Taxes	-	-	-	-	0.0%
5115	M & M (Surcharge Taxes)	-	-	-	-	0.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	-	-	-	-	0.0%
5141-5143	Earnings on Investments	3,256,949	1,134,588	332,870	-	-100.0%
5151-5161	Food Service - Program	-	-	-	-	0.0%
5165	Food Service - Non-Program	-	-	-	-	0.0%
5171-5179	Student Activities	-	-	-	-	0.0%
5181-5182	Community Services	-	-	-	-	0.0%
5191-5198	Other Local	-	-	-	-	0.0%
	Total Local	**3,256,949**	**1,134,588**	**332,870**	**-**	-100.0%
	County:					
5211	Fines/Forfeitures/Escheats	-	-	-	-	0.0%
5221	State Assessed Utility Taxes	-	-	-	-	0.0%
	Total County	**-**	**-**	**-**	**-**	
	State:					
5311	Basic Formula	-	-	-	-	0.0%
5312	Transportation Aid	-	-	-	-	0.0%
5319	Classroom Trust	-	-	-	-	0.0%
5324	Parents as Teachers	-	-	-	-	0.0%
5332	Career Education	-	-	-	-	0.0%
5333	Food Service	-	-	-	-	0.0%
5369	Residential Placement/Excess Cost	-	-	-	-	0.0%
5397	Other State	-	-	-	-	0.0%
	Total State	**-**	**-**	**-**	**-**	
	Federal:					
5412	Medicaid	-	-	-	-	0.0%
5422, 5424	CARES - ESSER	-	-	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	-	-	-	-	0.0%
5446	School Breakfast Program	-	-	-	-	0.0%
5448	After School Snack Program	-	-	-	-	0.0%
5451	Title I	-	-	-	-	0.0%
5427,5455-5499	Other Federal	-	-	-	-	0.0%
	Total Federal	**-**	**-**	**-**	**-**	
	Other:					
5631	Net Insurance Recovery	-	-	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	25,030,000	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	-	-	-	-	0.0%
	Total Other	**25,030,000**	**-**	**-**	**-**	
	Total Revenues	**28,286,949**	**1,134,588**	**332,870**	**-**	-100.0%

REVENUES BY OBJECT
DEBT SERVICE FUND ONLY

Object Code	Title	2023-24 Actual	2025-26 Actual	2025-26 Budget	2026-27 Budget	% Change
	Local:					
5111	Current Taxes	6,631,411	6,626,465	7,668,219	7,465,965	-2.6%
5112	Delinquent Taxes	84,978	116,844	95,307	97,213	2.0%
5113	Prop C Sales Taxes	-	-	-	-	0.0%
5114	Financial Institution Taxes	7,341	14,241	5,346	5,346	0.0%
5115	M & M (Surcharge Taxes)	253,354	261,439	207,006	211,146	2.0%
5116	In Lieu of Tax	-	-	-	-	0.0%
5131	Transportation Fees from Patrons	-	-	-	-	0.0%
5141-5143	Earnings on Investments	281,921	311,779	258,500	258,500	0.0%
5151-5161	Food Service - Program	-	-	-	-	0.0%
5165	Food Service - Non-Program	-	-	-	-	0.0%
5171-5179	Student Activities	-	-	-	-	0.0%
5181-5182	Community Services	-	-	-	-	0.0%
5191-5198	Other Local	-	-	-	-	0.0%
	Total Local	**7,259,005**	**7,330,767**	**8,234,378**	**8,038,170**	-2.4%
	County:					
5211	Fines/Forfeitures/Escheats	-	-	-	-	0.0%
5221	State Assessed Utility Taxes	133,687	134,737	133,611	133,611	0.0%
	Total County	**133,687**	**134,737**	**133,611**	**133,611**	0.0%
	State:					
5311	Basic Formula	-	-	-	-	0.0%
5312	Transportation Aid	-	-	-	-	0.0%
5319	Classroom Trust	-	-	-	-	0.0%
5324	Parents as Teachers	-	-	-	-	0.0%
5332	Career Education	-	-	-	-	0.0%
5333	Food Service	-	-	-	-	0.0%
5369	Residential Placement/Excess Cost	-	-	-	-	0.0%
5397	Other State	-	-	-	-	0.0%
	Total State	**-**	**-**	**-**	**-**	
	Federal:					
5412	Medicaid	-	-	-	-	0.0%
5422, 5424	CARES - ESSER	-	-	-	-	0.0%
5428, 5429	Coronavirus Relief Fund	-	-	-	-	0.0%
5445	School Lunch Program	-	-	-	-	0.0%
5446	School Breakfast Program	-	-	-	-	0.0%
5448	After School Snack Program	-	-	-	-	0.0%
5451	Title I	-	-	-	-	0.0%
5427,5455-5499	Other Federal	219,346	219,432	216,000	216,000	0.0%
	Total Federal	**219,346**	**219,432**	**216,000**	**216,000**	0.0%
	Other:					
5631	Net Insurance Recovery	-	-	-	-	0.0%
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	0.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	0.0%
58xx	Tuition from Other Districts/Contracted Ed. Svs	-	-	-	-	0.0%
	Total Other	**-**	**-**	**-**	**-**	
	Total Revenues	**7,612,039**	**7,684,936**	**8,583,989**	**8,387,781**	-2.3%

EXPENDITURE DISCUSSION

The District's total expenditure budget for FY27 is $90,284,178. This includes $74,613,558 in Operating Funds with the remainder in the Bond and Debt Service Funds. The following discussion is meant to give the reader a better understanding of the District's expenditure program.

SALARY AND BENEFITS

Approximately 78% of the operating budget is comprised of salary and benefits for staff. Medical insurance premiums are expected to increase by 2.1% for FY27. Salaries were increased to the board approved amounts for all employee groups. The District 's salary models look at the median St. Louis County salary for each position in the district. The District's goal is for all employees' salaries to be 5% above the St. Louis County median salary. For 2026-27, the District reduced the percentage above the county median to calculate salaries. The teachers, administrators, curriculum coordinators, nurses, and support staff salary schedule was calculating utilizing 3.7% over the St. Louis County median. The benefit and taxation accounts have been increased by a total of 3.7% or $462,933.

The district experienced a decrease in enrollment during the pandemic, which is not unique to the Webster Groves School District. The decrease in enrollment led to the reduction of approximately 7.0 FTE, through attrition, for FY23. Another 3.8 FTE and 6.5 FTE were reduced through attrition for FY24 and FY25, respectively. That practice has continued which resulted in a reduction of 15.5 FTE for FY26 including administrator, teaching, and support staff positions. The District will continue to evaluate all positions to maximize savings. Enrollment will continue to be monitored during the year to determine future staffing needs.

SUPPLIES AND PURCHASED SERVICES

Services, furniture, fixtures, small equipment, and supplies are budgeted in this category to support the education of the district's students. Supplies and purchased services make up 20% of the operating budget. Purchased services are budgeted to decrease by 3.8% or $376,018. While there is an anticipated increases in property and liability insurance, food service contract increases, and transportation contract increases, the overall budget reduced due to the sunset of the Adventure Club program. The area of supplies was increased due to an increased cost estimate for student activities (offset by revenue), utilities, fuel, and food costs. The electric budget was increased by $28,500 and the natural gas budget was increased by $42,550. Overall, supplies were decreased by $337,000 primarily related to additional increase in the FY26 budget and the removal of Adventure Club expenditures in the FY27 budget.

CAPITAL PROJECTS

The Capital Projects funds are made up of the Bond Fund and the Capital Projects Fund. These budgets funds facility improvements, and large equipment purchases, The total Capital Projects expenditure budget for FY27 is $1,626,300 and the Bond expenditure budget is $7,644,912. The capital projects fund is used for maintenance projects throughout the District and instructional and support equipment purchases for equipment over $5,000. The Bond fund is used to pay for large capital projects funded by the voter approved Proposition S bonds issued in 2022 and 2024.

DEBT SERVICE

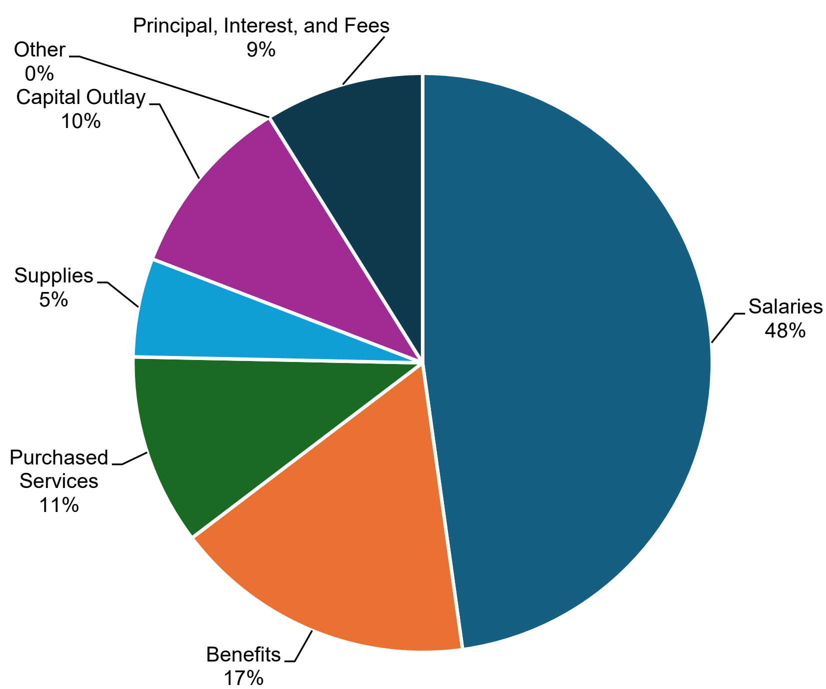
The Debt Service expenditure budget funds payments on general obligation debt and related interest. The total Debt Service revenue budget is $8,387,781 and the expenditure budget is $8,025,708. Of this total, $4,254,000 is budgeted for principal payments with the remainder to cover interest payments and fees. The increase in assessed valuation has strengthened the debt service fund. All $45 million of bonds approved by the voters as a part of Proposition S have been issued and the corresponding payments are included in the budget.

**BUDGETED EXPENDITURES BY FUND
AND FUNCTION FOR FISCAL YEAR ENDED JUNE 30, 2027**

	General Fund	Teachers' Fund	Capital Projects Fund	Total Operating Funds	Bond Fund	Debt Service Fund	Total All Funds
Instructional Expenditures:							
Elementary	1,462,633	12,996,968	9,000	14,468,601	-	-	14,468,601
Middle	235,499	7,110,747	-	7,346,246	-	-	7,346,246
Senior High	311,249	9,288,892	10,000	9,610,141	-	-	9,610,141
Summer School	83,708	477,714	-	561,422	-	-	561,422
Special Instruction	165,592	1,199,938	-	1,365,530	-	-	1,365,530
Supplemental Instruction	187,450	2,170,319	-	2,357,769	-	-	2,357,769
Early Childhood Special Education	-	-	-	-	-	-	-
Career Education	52,555	-	-	52,555	-	-	52,555
Student Activities	2,696,503	785,440	56,000	3,537,943	-	-	3,537,943
Tuition & Contracted Education	-	200,000	-	200,000	-	-	200,000
Total Instructional Expenditures	**5,195,188**	**34,230,018**	**75,000**	**39,500,206**	**-**	**-**	**39,500,206**
Support Services Expenditures:							
Attendance	611,100	100,000	-	711,100	-	-	711,100
Guidance	2,700	1,768,141	-	1,770,841	-	-	1,770,841
Health, Psych, Speech & Audio	775,649	17,197	-	792,846	-	-	792,846
Improvement of Instruction	499,309	1,718,812	-	2,218,121	-	-	2,218,121
Professional Development	94,009	80,460	-	174,469	-	-	174,469
Media Services	174,592	968,908	-	1,143,499	-	-	1,143,499
Board of Education Services	775,975	-	-	775,975	-	-	775,975
Executive Administration	2,889,427	681,659	-	3,571,086	1,144,912	-	4,715,998
Building Level Administration	1,421,382	2,882,932	-	4,304,314	-	-	4,304,314
Business/Central Services	929,977	-	-	929,977	-	-	929,977
Operation of Plant	9,632,000	32	1,069,300	10,701,332	-	-	10,701,332
Pupil Transportation	1,742,037	-	-	1,742,037	-	-	1,742,037
Food Services	1,722,500	-	15,000	1,737,500	-	-	1,737,500
Central Office Support Services	1,093,691	248,148	-	1,341,839	-	-	1,341,839
Total Support Services Expenditures	**22,364,348**	**8,466,289**	**1,084,300**	**31,914,937**	**1,144,912**	**-**	**33,059,849**
Total Instruction & Support Expenditures	**27,559,536**	**42,696,306**	**1,159,300**	**71,415,143**	**1,144,912**	**-**	**72,560,055**
Community Services Expenditures	1,246,773	1,484,642	-	2,731,415	-	-	**2,731,415**
Facilities Acquisition & Construction Exp.	-	-	467,000	467,000	6,500,000	-	**6,967,000**
Principal & Interest Expenditures	-	-	-	-	-	8,025,708	**8,025,708**
Total Expenditures	**28,806,310**	**44,180,948**	**1,626,300**	**74,613,558**	**7,644,912**	**8,025,708**	**90,284,178**

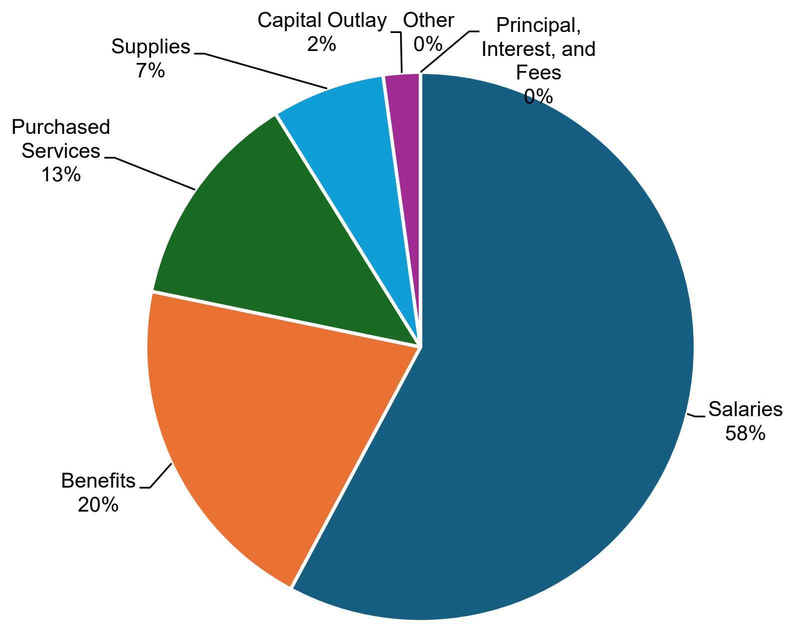
REVENUES BY SOURCE
EXPENDITURES BY OBJECT
ALL FUNDS

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	70,526,963	69,312,389	68,167,421	66,763,873	-2.1%
County	860,355	823,376	831,791	831,791	0.0%
State	10,088,844	9,022,189	11,206,187	9,269,210	-17.3%
Federal	2,679,080	1,399,057	1,277,349	987,688	-22.7%
Other	25,246,371	838,764	155,000	155,000	0.0%
Total Revenues	**109,401,614**	**81,395,775**	**81,637,748**	**78,007,562**	-4.4%
Expenditures:					
Salaries	41,341,502	42,728,446	42,686,831	43,149,763	1.1%
Benefits	12,549,082	13,555,463	14,689,083	15,231,884	3.7%
Purchased Services	9,457,124	8,356,276	10,004,099	9,628,081	-3.8%
Supplies	3,804,615	3,960,884	5,314,148	4,977,530	-6.3%
Capital Outlay	26,066,356	13,051,319	13,914,295	9,271,212	-33.4%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	6,161,366	7,096,116	7,272,736	8,025,708	10.4%
Total Expenditures	**99,380,044**	**88,748,505**	**93,881,191**	**90,284,178**	-3.8%
Yearly Increase (Decrease)	**10,021,569**	**(7,352,729)**	**(12,243,442)**	**(12,276,615)**	0.3%
Transfers	**-**	**-**	**-**	**-**	0.0%
Fund Balance - July 1	**64,236,331**	**74,257,900**	**66,905,170**	**54,661,728**	-18.3%
Fund Balance - June 30	**74,257,900**	**66,905,170**	**54,661,728**	**42,385,112**	-22.5%



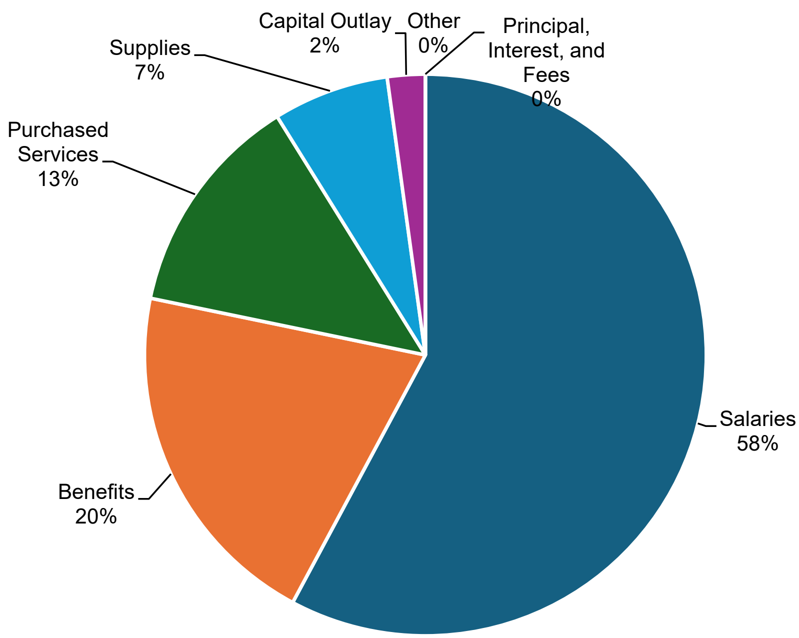
REVENUES BY SOURCE
EXPENDITURES BY OBJECT
OPERATING FUNDS ONLY
(GENERAL, TEACHERS', AND CAPITAL PROJECTS)

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	60,011,009	60,847,034	59,600,173	58,725,704	-1.5%
County	726,668	688,639	698,180	698,180	0.0%
State	10,088,844	9,022,189	11,206,187	9,269,210	-17.3%
Federal	2,459,734	1,179,625	1,061,349	771,688	-27.3%
Other	216,371	838,764	155,000	155,000	0.0%
Total Revenues	**73,502,626**	**72,576,251**	**72,720,890**	**69,619,782**	-4.3%
Expenditures:					
Salaries	41,341,502	42,728,446	42,686,831	43,149,763	1.1%
Benefits	12,549,082	13,555,463	14,689,083	15,231,884	3.7%
Purchased Services	9,457,124	8,356,276	10,004,099	9,628,081	-3.8%
Supplies	3,804,615	3,960,884	5,314,148	4,977,530	-6.3%
Capital Outlay	7,295,273	3,218,416	1,914,295	1,626,300	-15.0%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	234,199	105,940	50,799	-	-100.0%
Total Expenditures	**74,681,795**	**71,925,425**	**74,659,254**	**74,613,558**	-0.1%
Yearly Increase (Decrease)	**(1,179,170)**	**650,826**	**(1,938,364)**	**(4,993,776)**	157.6%
Transfers	**-**	**-**	**-**	**-**	0.0%
Fund Balance - July 1	**40,654,367**	**39,475,197**	**40,126,024**	**38,187,658**	-4.8%
Fund Balance - June 30	**39,475,197**	**40,126,024**	**38,187,658**	**33,193,882**	-13.1%



REVENUES BY SOURCE
EXPENDITURES BY OBJECT
GENERAL AND TEACHERS' FUNDS ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	56,748,177	58,648,907	58,314,713	57,455,889	-1.5%
County	704,599	674,873	676,129	676,129	0.0%
State	8,570,946	9,022,189	11,206,187	9,269,210	-17.3%
Federal	2,374,802	1,179,625	1,061,349	771,688	-27.3%
Other	210,099	117,522	155,000	155,000	0.0%
Total Revenues	**68,608,622**	**69,643,116**	**71,413,378**	**68,327,916**	-4.3%
Expenditures:					
Salaries	41,341,502	42,728,446	42,686,831	43,149,763	1.1%
Benefits	12,549,082	13,555,463	14,689,083	15,231,884	3.7%
Purchased Services	9,457,124	8,356,276	10,004,099	9,628,081	-3.8%
Supplies	3,804,615	3,960,884	5,314,148	4,977,530	-6.3%
Capital Outlay	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	75,300	657	-	-	0.0%
Total Expenditures	**67,227,623**	**68,601,726**	**72,694,161**	**72,987,258**	0.4%
Yearly Increase (Decrease)	**1,380,999**	**1,041,390**	**(1,280,782)**	**(4,659,342)**	263.8%
Transfers	**(1,730,797)**	**(1,841,707)**	**(1,857,553)**	**(500,000)**	-73.1%
Fund Balance - July 1	**38,403,827**	**38,054,029**	**37,253,712**	**34,115,376**	-8.4%
Fund Balance - June 30	**38,054,029**	**37,253,712**	**34,115,376**	**28,956,035**	-15.1%



REVENUES BY SOURCE
EXPENDITURES BY OBJECT
GENERAL FUND ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	28,309,901	29,800,870	29,841,029	28,920,341	-3.1%
County	376,802	353,337	376,578	376,578	0.0%
State	302,091	618,996	762,698	565,516	-25.9%
Federal	1,640,940	985,156	886,927	626,737	-29.3%
Other	4,544	52,507	20,000	20,000	0.0%
Total Revenues	**30,634,278**	**31,810,865**	**31,887,232**	**30,509,173**	-4.3%
Expenditures:					
Salaries	9,696,127	10,164,182	10,379,754	10,395,799	0.2%
Benefits	3,256,860	3,651,916	3,938,930	4,104,900	4.2%
Purchased Services	9,179,266	8,065,765	9,689,099	9,328,081	-3.7%
Supplies	3,804,615	3,960,884	5,314,148	4,977,530	-6.3%
Capital Outlay	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	75,300	657	-	-	0.0%
Total Expenditures	**26,012,168**	**25,843,405**	**29,321,931**	**28,806,310**	-1.8%
Yearly Increase (Decrease)	**4,622,109**	**5,967,460**	**2,565,302**	**1,702,863**	-33.6%
Transfers	(4,971,908)	(6,767,778)	(5,772,017)	(6,862,205)	18.9%
Fund Balance - July 1	**38,403,827**	**38,054,028**	**37,253,711**	**34,046,996**	-8.6%
Fund Balance - June 30	**38,054,028**	**37,253,711**	**34,046,996**	**28,887,654**	-15.2%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
TEACHERS' FUND ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	28,438,276	28,848,037	28,473,683	28,535,548	0.2%
County	327,797	321,537	299,551	299,551	0.0%
State	8,268,855	8,403,193	10,443,489	8,703,694	-16.7%
Federal	733,862	194,469	174,423	144,951	-16.9%
Other	205,555	65,015	135,000	135,000	0.0%
Total Revenues	**37,974,344**	**37,832,251**	**39,526,146**	**37,818,743**	-4.3%
Expenditures:					
Salaries	31,645,375	32,564,263	32,307,077	32,753,964	1.4%
Benefits	9,292,222	9,903,547	10,750,153	11,126,984	3.5%
Purchased Services	277,858	290,511	315,000	300,000	-4.8%
Supplies	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	-	-	-	-	0.0%
Total Expenditures	**41,215,455**	**42,758,322**	**43,372,230**	**44,180,948**	1.9%
Yearly Increase (Decrease)	**(3,241,111)**	**(4,926,071)**	**(3,846,084)**	**(6,362,205)**	65.4%
Transfers	3,241,111	4,926,071	3,914,464	6,362,205	62.5%
Fund Balance - July 1	**-**	**-**	**-**	**68,380**	0.0%
Fund Balance - June 30	**-**	**-**	**68,380**	**68,380**	0.0%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
CAPITAL PROJECTS FUND ONLY (EXCLUDES BOND)

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	3,262,833	2,198,127	1,285,461	1,269,815	-1.2%
County	22,069	13,766	22,051	22,051	0.0%
State	1,517,898	-	-	-	0.0%
Federal	84,932	-	-	-	0.0%
Other	6,272	721,242	-	-	0.0%
Total Revenues	**4,894,004**	**2,933,135**	**1,307,512**	**1,291,866**	-1.2%
Expenditures:					
Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Purchased Services	-	-	-	-	0.0%
Supplies	-	-	-	-	0.0%
Capital Outlay	7,295,273	3,218,416	1,914,295	1,626,300	-15.0%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	158,899	105,283	50,799	-	-100.0%
Total Expenditures	**7,454,172**	**3,323,699**	**1,965,094**	**1,626,300**	-17.2%
Yearly Increase (Decrease)	**(2,560,169)**	**(390,564)**	**(657,582)**	**(334,434)**	-49.1%
Transfers	1,730,797	1,841,707	1,857,553	500,000	-73.1%
Fund Balance - July 1	**2,250,540**	**1,421,168**	**2,872,311**	**4,072,283**	41.8%
Fund Balance - June 30	**1,421,168**	**2,872,311**	**4,072,283**	**4,237,849**	4.1%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
BOND FUND ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	3,256,949	1,134,588	332,870	-	-100.0%
County	-	-	-	-	0.0%
State	-	-	-	-	0.0%
Federal	-	-	-	-	0.0%
Other	25,030,000	-	-	-	0.0%
Total Revenues	**28,286,949**	**1,134,588**	**332,870**	**-**	-100.0%
Expenditures:					
Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Purchased Services	-	-	-	-	0.0%
Supplies	-	-	-	-	0.0%
Capital Outlay	18,771,083	9,832,903	12,000,000	7,644,912	-36.3%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	149,339	-	-	-	0.0%
Total Expenditures	**18,920,422**	**9,832,903**	**12,000,000**	**7,644,912**	-36.3%
Yearly Increase (Decrease)	**9,366,526**	**(8,698,315)**	**(11,667,129)**	**(7,644,912)**	-34.5%
Transfers	**-**	**-**	**-**	**-**	0.0%
Fund Balance - July 1	**18,643,830**	**28,010,356**	**19,312,042**	**7,644,912**	-60.4%
Fund Balance - June 30	**28,010,356**	**19,312,042**	**7,644,912**	**1**	-100.0%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
DEBT SERVICE FUND ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	7,259,005	7,330,767	8,234,378	8,038,170	-2.4%
County	133,687	134,737	133,611	133,611	0.0%
State	-	-	-	-	0.0%
Federal	219,346	219,432	216,000	216,000	0.0%
Other	-	-	-	-	0.0%
Total Revenues	**7,612,039**	**7,684,936**	**8,583,989**	**8,387,781**	-2.3%
Expenditures:					
Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Purchased Services	-	-	-	-	0.0%
Supplies	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
Principal, Interest, and Fees	5,777,828	6,990,177	7,221,937	8,025,708	11.1%
Total Expenditures	**5,777,828**	**6,990,177**	**7,221,937**	**8,025,708**	11.1%
Yearly Increase (Decrease)	**1,834,211**	**694,759**	**1,362,052**	**362,073**	-73.4%
Transfers	-	-	-	-	0.0%
Fund Balance - July 1	**4,938,134**	**6,772,345**	**7,467,104**	**8,829,156**	18.2%
Fund Balance - June 30	**6,772,345**	**7,467,104**	**8,829,156**	**9,191,229**	4.1%

Webster Groves School District

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
ALL FUNDS

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	70,526,963	69,312,389	68,167,421	66,763,873	-2.1%
County	860,355	823,376	831,791	831,791	0.0%
State	10,088,844	9,022,189	11,206,187	9,269,210	-17.3%
Federal	2,679,080	1,399,057	1,277,349	987,688	-22.7%
Other	25,246,371	838,764	155,000	155,000	0.0%
Total Revenues	**109,401,614**	**81,395,775**	**81,637,748**	**78,007,562**	-4.4%
Instructional Expenditures:					
Elementary	14,041,360	14,456,212	14,599,539	14,468,601	-0.9%
Middle	7,341,324	7,606,148	7,553,297	7,346,246	-2.7%
Senior High	9,716,553	9,549,334	9,879,199	9,610,141	-2.7%
Summer School	445,476	555,233	576,422	561,422	-2.6%
Special Instruction	926,997	970,441	989,818	1,365,530	38.0%
Supplemental Instruction	1,988,994	1,962,078	1,957,791	2,357,769	20.4%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	57,706	57,142	110,273	52,555	-52.3%
Student Activities	2,629,596	3,160,916	2,942,632	3,537,943	20.2%
Tuition & Contracted Education	186,189	207,069	150,000	200,000	33.3%
Total Instructional Expenditures	**37,334,194**	**38,524,573**	**38,758,971**	**39,500,206**	1.9%
Support Services Expenditures:					
Attendance	498,698	483,848	573,171	711,100	24.1%
Guidance	1,628,877	1,831,543	1,947,364	1,770,841	-9.1%
Health, Psych, Speech & Audio	715,463	729,534	784,883	792,846	1.0%
Improvement of Instruction	682,514	1,014,834	1,748,011	2,218,121	26.9%
Professional Development	105,641	136,147	127,028	174,469	37.3%
Media Services	1,178,228	1,194,418	1,160,624	1,143,499	-1.5%
Board of Education Services	571,563	691,722	756,416	775,975	2.6%
Executive Administration	4,011,671	3,764,589	4,383,596	4,715,998	7.6%
Building Level Administration	4,026,974	4,188,029	4,250,521	4,304,314	1.3%
Business/Central Services	856,981	834,355	993,158	929,977	-6.4%
Operation of Plant	14,638,580	10,319,580	10,981,616	10,701,332	-2.6%
Pupil Transportation	1,081,895	1,215,857	1,680,661	1,742,037	3.7%
Food Services	1,419,452	1,425,916	1,643,939	1,737,500	5.7%
Central Office Support Services	1,180,677	1,314,976	1,324,464	1,341,839	1.3%
Total Support Services Expenditures	**32,597,212**	**29,145,349**	**32,355,453**	**33,059,849**	2.2%
Total Instruction & Support Expenditures	**69,931,406**	**67,669,922**	**71,114,424**	**72,560,055**	2.0%
Community Services Expenditures	3,069,474	3,226,716	3,594,031	2,731,415	-24.0%
Facilities Acquisition & Construction Exp.	20,217,798	10,755,750	11,900,000	6,967,000	-41.5%
Principal & Interest Expenditures	6,161,366	7,096,116	7,272,736	8,025,708	10.4%
Total Expenditures	**99,380,044**	**88,748,505**	**93,881,191**	**90,284,178**	-3.8%
Yearly Increase (Decrease)	**10,021,569**	**(7,352,729)**	**(12,243,443)**	**(12,276,616)**	0.3%
Fund Balance - July 1	**64,236,331**	**74,257,900**	**66,905,171**	**54,661,728**	-18.3%
Fund Balance - June 30	**74,257,900**	**66,905,171**	**54,661,728**	**42,385,112**	-22.5%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
OPERATING FUNDS ONLY
(GENERAL, TEACHERS', AND CAPITAL PROJECTS FUNDS)

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	60,011,009	60,847,034	59,600,173	58,725,704	-1.5%
County	726,668	688,639	698,180	698,180	0.0%
State	10,088,844	9,022,189	11,206,187	9,269,210	-17.3%
Federal	2,459,734	1,179,625	1,061,349	771,688	-27.3%
Other	216,371	838,764	155,000	155,000	0.0%
Total Revenues	**73,502,626**	**72,576,251**	**72,720,890**	**69,619,782**	-4.3%
Instructional Expenditures:					
Elementary	14,041,360	14,456,212	14,599,539	14,468,601	-0.9%
Middle	7,341,324	7,606,148	7,553,297	7,346,246	-2.7%
Senior High	9,716,553	9,549,334	9,879,199	9,610,141	-2.7%
Summer School	445,476	555,233	576,422	561,422	-2.6%
Special Instruction	926,997	970,441	989,818	1,365,530	38.0%
Supplemental Instruction	1,988,994	1,962,078	1,957,791	2,357,769	20.4%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	57,706	57,142	110,273	52,555	-52.3%
Student Activities	2,629,596	3,160,916	2,942,632	3,537,943	20.2%
Tuition & Contracted Education	186,189	207,069	150,000	200,000	33.3%
Total Instructional Expenditures	**37,334,194**	**38,524,573**	**38,758,971**	**39,500,206**	1.9%
Support Services Expenditures:					
Attendance	498,698	483,848	573,171	711,100	24.1%
Guidance	1,628,877	1,831,543	1,947,364	1,770,841	-9.1%
Health, Psych, Speech & Audio	715,463	729,534	784,883	792,846	1.0%
Improvement of Instruction	682,514	1,014,834	1,748,011	2,218,121	26.9%
Professional Development	105,641	136,147	127,028	174,469	37.3%
Media Services	1,178,228	1,194,418	1,160,624	1,143,499	-1.5%
Board of Education Services	571,563	691,722	756,416	775,975	2.6%
Executive Administration	3,956,756	3,713,642	3,883,596	3,571,086	-8.0%
Building Level Administration	4,026,974	4,188,029	4,250,521	4,304,314	1.3%
Business/Central Services	856,981	834,355	993,158	929,977	-6.4%
Operation of Plant	14,638,580	10,319,580	10,981,616	10,701,332	-2.6%
Pupil Transportation	1,081,895	1,215,857	1,680,661	1,742,037	3.7%
Food Services	1,419,452	1,425,916	1,643,939	1,737,500	5.7%
Central Office Support Services	1,180,677	1,314,976	1,324,464	1,341,839	1.3%
Total Support Services Expenditures	**32,542,298**	**29,094,403**	**31,855,453**	**31,914,937**	0.2%
Total Instruction & Support Expenditures	**69,876,492**	**67,618,976**	**70,614,424**	**71,415,143**	1.1%
Community Services Expenditures	3,069,474	3,226,716	3,594,031	2,731,415	-24.0%
Facilities Acquisition & Construction Exp.	1,501,629	973,794	400,000	467,000	16.8%
Principal & Interest Expenditures	234,199	105,940	50,799	-	-100.0%
Total Expenditures	**74,681,795**	**71,925,425**	**74,659,254**	**74,613,558**	-0.1%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
GENERAL AND TEACHERS' FUNDS ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	56,748,177	58,648,907	58,314,713	57,455,889	-1.5%
County	704,599	674,873	676,129	676,129	0.0%
State	8,570,946	9,022,189	11,206,187	9,269,210	-17.3%
Federal	2,374,802	1,179,625	1,061,349	771,688	-27.3%
Other	210,099	117,522	155,000	155,000	0.0%
Total Revenues	**68,608,622**	**69,643,116**	**71,413,378**	**68,327,916**	-4.3%
Instructional Expenditures:					
Elementary	14,025,492	14,454,548	14,588,039	14,459,601	-0.9%
Middle	7,326,313	7,606,148	7,553,297	7,346,246	-2.7%
Senior High	9,689,683	9,521,556	9,869,199	9,600,141	-2.7%
Summer School	445,476	555,233	576,422	561,422	-2.6%
Special Instruction	926,997	970,441	989,818	1,365,530	38.0%
Supplemental Instruction	1,988,994	1,962,078	1,957,791	2,357,769	20.4%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	37,716	57,142	110,273	52,555	-52.3%
Student Activities	2,514,157	2,566,368	2,911,632	3,481,943	19.6%
Tuition & Contracted Education	186,189	207,069	150,000	200,000	33.3%
Total Instructional Expenditures	**37,141,017**	**37,900,583**	**38,706,471**	**39,425,206**	1.9%
Support Services Expenditures:					
Attendance	498,698	483,848	573,171	711,100	24.1%
Guidance	1,628,877	1,831,543	1,947,364	1,770,841	-9.1%
Health, Psych, Speech & Audio	711,498	729,534	784,883	792,846	1.0%
Improvement of Instruction	676,024	1,014,834	1,748,011	2,218,121	26.9%
Professional Development	105,641	136,147	127,028	174,469	37.3%
Media Services	1,178,228	1,194,418	1,160,624	1,143,499	-1.5%
Board of Education Services	571,563	691,722	756,416	775,975	2.6%
Executive Administration	3,708,862	3,577,794	3,863,596	3,571,086	-7.6%
Building Level Administration	3,998,598	4,188,029	4,250,521	4,304,314	1.3%
Business/Central Services	855,871	834,355	956,074	929,977	-2.7%
Operation of Plant	9,359,181	8,841,236	9,583,345	9,632,032	0.5%
Pupil Transportation	1,081,895	1,215,857	1,680,661	1,742,037	3.7%
Food Services	1,386,219	1,419,477	1,637,500	1,722,500	5.2%
Central Office Support Services	1,180,677	1,314,976	1,324,464	1,341,839	1.3%
Total Support Services Expenditures	**26,941,831**	**27,473,770**	**30,393,658**	**30,830,637**	1.4%
Total Instruction & Support Expenditures	**64,082,848**	**65,374,354**	**69,100,129**	**70,255,843**	1.7%
Community Services Expenditures	3,069,474	3,226,716	3,594,031	2,731,415	-24.0%
Facilities Acquisition & Construction Exp.	-	-	-	-	0.0%
Principal & Interest Expenditures	75,300	657	-	-	0.0%
Total Expenditures	**67,227,623**	**68,601,726**	**72,694,161**	**72,987,258**	0.4%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
GENERAL (INCIDENTAL) FUND ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	28,309,901	29,800,870	29,841,029	28,920,341	-3.1%
County	376,802	353,337	376,578	376,578	0.0%
State	302,091	618,996	762,698	565,516	-25.9%
Federal	1,640,940	985,156	886,927	626,737	-29.3%
Other	4,544	52,507	20,000	20,000	0.0%
Total Revenues	**30,634,278**	**31,810,865**	**31,887,232**	**30,509,173**	-4.3%
Instructional Expenditures:					
Elementary	1,314,872	1,366,112	1,411,463	1,462,633	3.6%
Middle	366,000	236,968	297,661	235,499	-20.9%
Senior High	397,374	386,706	406,370	311,249	-23.4%
Summer School	123,142	133,756	83,708	83,708	0.0%
Special Instruction	82,882	86,281	65,709	165,592	152.0%
Supplemental Instruction	285,865	151,528	206,069	187,450	-9.0%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	37,716	57,142	110,273	52,555	-52.3%
Student Activities	1,588,593	1,603,223	2,132,663	2,696,503	26.4%
Tuition & Contracted Education	-	-	-	-	0.0%
Total Instructional Expenditures	**4,196,444**	**4,021,716**	**4,713,916**	**5,195,188**	10.2%
Support Services Expenditures:					
Attendance	407,028	400,406	423,171	611,100	44.4%
Guidance	2,931	3,836	3,426	2,700	-21.2%
Health, Psych, Speech & Audio	681,244	712,840	767,686	775,649	1.0%
Improvement of Instruction	477,537	310,589	715,625	499,309	-30.2%
Professional Development	37,960	51,189	50,750	94,009	85.2%
Media Services	245,232	211,927	223,897	174,592	-22.0%
Board of Education Services	571,563	671,722	756,416	775,975	2.6%
Executive Administration	2,314,570	2,604,128	3,202,376	2,889,427	-9.8%
Building Level Administration	1,269,733	1,340,004	1,351,089	1,421,382	5.2%
Business/Central Services	855,871	834,355	956,074	929,977	-2.7%
Operation of Plant	9,358,944	8,840,957	9,582,630	9,632,000	0.5%
Pupil Transportation	1,081,895	1,215,857	1,680,661	1,742,037	3.7%
Food Services	1,386,219	1,419,477	1,637,500	1,722,500	5.2%
Central Office Support Services	956,971	1,082,462	1,082,446	1,093,691	1.0%
Total Support Services Expenditures	**19,647,698**	**19,699,750**	**22,433,747**	**22,364,348**	-0.3%
Total Instruction & Support Expenditures	**23,844,142**	**23,721,466**	**27,147,663**	**27,559,536**	1.5%
Community Services Expenditures	**2,092,725**	**2,121,282**	**2,174,267**	**1,246,773**	-42.7%
Facilities Acquisition & Construction Exp.	**-**	**-**	**-**	**-**	0.0%
Principal & Interest Expenditures	**75,300**	**657**	**-**	**-**	0.0%
Total Expenditures	**26,012,168**	**25,843,405**	**29,321,931**	**28,806,310**	-1.8%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
TEACHERS' FUND ONLY

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	28,438,276	28,848,037	28,473,683	28,535,548	0.2%
County	327,797	321,537	299,551	299,551	0.0%
State	8,268,855	8,403,193	10,443,489	8,703,694	-16.7%
Federal	733,862	194,469	174,423	144,951	-16.9%
Other	205,555	65,015	135,000	135,000	0.0%
Total Revenues	**37,974,344**	**37,832,251**	**39,526,146**	**37,818,743**	-4.3%
Instructional Expenditures:					
Elementary	12,710,620	13,088,436	13,176,576	12,996,968	-1.4%
Middle	6,960,313	7,369,180	7,255,636	7,110,747	-2.0%
Senior High	9,292,309	9,134,850	9,462,829	9,288,892	-1.8%
Summer School	322,334	421,477	492,714	477,714	-3.0%
Special Instruction	844,115	884,160	924,109	1,199,938	29.8%
Supplemental Instruction	1,703,129	1,810,550	1,751,722	2,170,319	23.9%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	-	-	-	-	0.0%
Student Activities	925,565	963,144	778,969	785,440	0.8%
Tuition & Contracted Education	186,189	207,069	150,000	200,000	33.3%
Total Instructional Expenditures	**32,944,572**	**33,878,867**	**33,992,555**	**34,230,018**	0.7%
Support Services Expenditures:					
Attendance	91,669	83,442	150,000	100,000	-33.3%
Guidance	1,625,946	1,827,707	1,943,938	1,768,141	-9.0%
Health, Psych, Speech & Audio	30,254	16,694	17,197	17,197	0.0%
Improvement of Instruction	198,487	704,244	1,032,386	1,718,812	66.5%
Professional Development	67,681	84,958	76,278	80,460	5.5%
Media Services	932,996	982,491	936,727	968,908	3.4%
Board of Education Services	-	20,000	-	-	0.0%
Executive Administration	1,394,292	973,666	661,220	681,659	3.1%
Building Level Administration	2,728,865	2,848,025	2,899,432	2,882,932	-0.6%
Business/Central Services	-	-	-	-	0.0%
Operation of Plant	238	279	715	32	-95.5%
Pupil Transportation	-	-	-	-	0.0%
Food Services	-	-	-	-	0.0%
Central Office Support Services	223,706	232,515	242,018	248,148	2.5%
Total Support Services Expenditures	**7,294,134**	**7,774,020**	**7,959,911**	**8,466,289**	6.4%
Total Instruction & Support Expenditures	**40,238,706**	**41,652,888**	**41,952,466**	**42,696,306**	1.8%
Community Services Expenditures	**976,749**	**1,105,434**	**1,419,764**	**1,484,642**	4.6%
Facilities Acquisition & Construction Exp.	**-**	**-**	**-**	**-**	0.0%
Principal & Interest Expenditures	**-**	**-**	**-**	**-**	0.0%
Total Expenditures	**41,215,455**	**42,758,322**	**43,372,230**	**44,180,948**	1.9%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
CAPITAL PROJECTS FUND (NO BOND)

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	3,262,833	2,198,127	1,285,461	1,269,815	-1.2%
County	22,069	13,766	22,051	22,051	0.0%
State	1,517,898	-	-	-	0.0%
Federal	84,932	-	-	-	0.0%
Other	6,272	721,242	-	-	0.0%
Total Revenues	**4,894,004**	**2,933,135**	**1,307,512**	**1,291,866**	-1.2%
Instructional Expenditures:					
Elementary	15,868	1,664	11,500	9,000	-21.7%
Middle	15,011	-	-	-	0.0%
Senior High	26,870	27,778	10,000	10,000	0.0%
Summer School	-	-	-	-	0.0%
Special Instruction	-	-	-	-	0.0%
Supplemental Instruction	-	-	-	-	0.0%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	19,989	-	-	-	0.0%
Student Activities	115,439	594,548	31,000	56,000	80.6%
Tuition & Contracted Education	-	-	-	-	0.0%
Total Instructional Expenditures	**193,177**	**623,990**	**52,500**	**75,000**	42.9%
Support Services Expenditures:					
Attendance	-	-	-	-	0.0%
Guidance	-	-	-	-	0.0%
Health, Psych, Speech & Audio	3,965	-	-	-	0.0%
Improvement of Instruction	6,490	-	-	-	0.0%
Professional Development	-	-	-	-	0.0%
Media Services	-	-	-	-	0.0%
Board of Education Services	-	-	-	-	0.0%
Executive Administration	247,894	135,849	20,000	-	-100.0%
Building Level Administration	28,376	-	-	-	0.0%
Business/Central Services	1,110	-	37,084	-	-100.0%
Operation of Plant	5,279,399	1,478,345	1,398,272	1,069,300	-23.5%
Pupil Transportation	-	-	-	-	0.0%
Food Services	33,233	6,439	6,439	15,000	132.9%
Central Office Support Services	-	-	-	-	0.0%
Total Support Services Expenditures	**5,600,466**	**1,620,633**	**1,461,795**	**1,084,300**	-25.8%
Total Instruction & Support Expenditures	**5,793,644**	**2,244,622**	**1,514,295**	**1,159,300**	-23.4%
Community Services Expenditures	**-**	**-**	**-**	**-**	0.0%
Facilities Acquisition & Construction Exp.	**1,501,629**	**973,794**	**400,000**	**467,000**	16.8%
Principal & Interest Expenditures	**158,899**	**105,283**	**50,799**	**-**	-100.0%
Total Expenditures	**7,454,172**	**3,323,699**	**1,965,094**	**1,626,300**	-17.2%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
BOND FUND

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	3,256,949	1,134,588	332,870	-	-100.0%
County	-	-	-	-	0.0%
State	-	-	-	-	0.0%
Federal	-	-	-	-	0.0%
Other	25,030,000	-	-	-	0.0%
Total Revenues	**28,286,949**	**1,134,588**	**332,870**	**-**	-100.0%
Instructional Expenditures:					
Elementary	-	-	-	-	0.0%
Middle	-	-	-	-	0.0%
Senior High	-	-	-	-	0.0%
Summer School	-	-	-	-	0.0%
Special Instruction	-	-	-	-	0.0%
Supplemental Instruction	-	-	-	-	0.0%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	-	-	-	-	0.0%
Student Activities	-	-	-	-	0.0%
Tuition & Contracted Education	-	-	-	-	0.0%
Total Instructional Expenditures	**-**	**-**	**-**	**-**	
Support Services Expenditures:					
Attendance	-	-	-	-	0.0%
Guidance	-	-	-	-	0.0%
Health, Psych, Speech & Audio	-	-	-	-	0.0%
Improvement of Instruction	-	-	-	-	0.0%
Professional Development	-	-	-	-	0.0%
Media Services	-	-	-	-	0.0%
Board of Education Services	-	-	-	-	0.0%
Executive Administration	54,914	50,946	500,000	1,144,912	129.0%
Building Level Administration	-	-	-	-	0.0%
Business/Central Services	-	-	-	-	0.0%
Operation of Plant	-	-	-	-	0.0%
Pupil Transportation	-	-	-	-	0.0%
Food Services	-	-	-	-	0.0%
Central Office Support Services	-	-	-	-	0.0%
Total Support Services Expenditures	**54,914**	**50,946**	**500,000**	**1,144,912**	129.0%
Total Instruction & Support Expenditures	**54,914**	**50,946**	**500,000**	**1,144,912**	129.0%
Community Services Expenditures	**-**	**-**	**-**	**-**	0.0%
Facilities Acquisition & Construction Exp.	**18,716,169**	**9,781,956**	**11,500,000**	**6,500,000**	-43.5%
Principal & Interest Expenditures	**149,339**	**-**	**-**	**-**	0.0%
Total Expenditures	**18,920,422**	**9,832,903**	**12,000,000**	**7,644,912**	-36.3%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
DEBT SERVICE FUND

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	7,259,005	7,330,767	8,234,378	8,038,170	-2.4%
County	133,687	134,737	133,611	133,611	0.0%
State	-	-	-	-	0.0%
Federal	219,346	219,432	216,000	216,000	0.0%
Other	-	-	-	-	0.0%
Total Revenues	**7,612,039**	**7,684,936**	**8,583,989**	**8,387,781**	-2.3%
Instructional Expenditures:					
Elementary	-	-	-	-	0.0%
Middle	-	-	-	-	0.0%
Senior High	-	-	-	-	0.0%
Summer School	-	-	-	-	0.0%
Special Instruction	-	-	-	-	0.0%
Supplemental Instruction	-	-	-	-	0.0%
Early Childhood Special Education	-	-	-	-	0.0%
Career Education	-	-	-	-	0.0%
Student Activities	-	-	-	-	0.0%
Tuition & Contracted Education	-	-	-	-	0.0%
Total Instructional Expenditures	**-**	**-**	**-**	**-**	
Support Services Expenditures:					
Attendance	-	-	-	-	0.0%
Guidance	-	-	-	-	0.0%
Health, Psych, Speech & Audio	-	-	-	-	0.0%
Improvement of Instruction	-	-	-	-	0.0%
Professional Development	-	-	-	-	0.0%
Media Services	-	-	-	-	0.0%
Board of Education Services	-	-	-	-	0.0%
Executive Administration	-	-	-	-	0.0%
Building Level Administration	-	-	-	-	0.0%
Business/Central Services	-	-	-	-	0.0%
Operation of Plant	-	-	-	-	0.0%
Pupil Transportation	-	-	-	-	0.0%
Food Services	-	-	-	-	0.0%
Central Office Support Services	-	-	-	-	0.0%
Total Support Services Expenditures	**-**	**-**	**-**	**-**	
Total Instruction & Support Expenditures	**-**	**-**	**-**	**-**	
Community Services Expenditures	**-**	**-**	**-**	**-**	0.0%
Facilities Acquisition & Construction Exp.	**-**	**-**	**-**	**-**	0.0%
Principal & Interest Expenditures	**5,777,828**	**6,990,177**	**7,221,937**	**8,025,708**	11.1%
Total Expenditures	**5,777,828**	**6,990,177**	**7,221,937**	**8,025,708**	11.1%

REVENUES BY SOURCE
EXPENDITURES BY FUND
ALL FUNDS

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	% Change
Revenues:					
Local	70,526,963	69,312,389	68,167,421	66,763,873	-2.1%
County	860,355	823,376	831,791	831,791	0.0%
State	10,088,844	9,022,189	11,206,187	9,269,210	-17.3%
Federal	2,679,080	1,399,057	1,277,349	987,688	-22.7%
Other	25,246,371	838,764	155,000	155,000	0.0%
Total Revenues	**109,401,614**	**81,395,775**	**81,637,748**	**78,007,562**	-4.4%
Expenditures:					
General Fund	26,012,168	25,843,405	29,321,931	28,806,310	-1.8%
Teachers' Fund	41,215,455	42,758,322	43,372,230	44,180,948	1.9%
Capital Projects Fund	7,454,172	3,323,699	1,965,094	1,626,300	-17.2%
Bond Fund	18,920,422	9,832,903	12,000,000	7,644,912	-36.3%
Debt Service Fund	5,777,828	6,990,177	7,221,937	8,025,708	11.1%
Total Expenditures	**99,380,044**	**88,748,505**	**93,881,191**	**90,284,178**	-3.8%
Yearly Increase (Decrease)	**10,021,569**	**(7,352,729)**	**(12,243,442)**	**(12,276,615)**	0.3%
Fund Balance - July 1	**64,236,331**	**74,257,900**	**66,905,170**	**54,661,728**	-18.3%
Fund Balance - June 30	**74,257,900**	**66,905,170**	**54,661,728**	**42,385,112**	-22.5%

FUND BALANCE

The Webster Groves School District has a healthy fund balance in its operating funds. The level of reserves puts the district in a strong fiscal position.

Strong reserves are important for several reasons including:

- Ability to address unexpected costs
- Ability to adjust for revenue declines
- Allows the district to save for large purchases
- Assists in the bond credit rating process
- Allows the district to have a positive cash flow through December

The fund balance percentage at the end of the fiscal year is expected to be 39.58%.

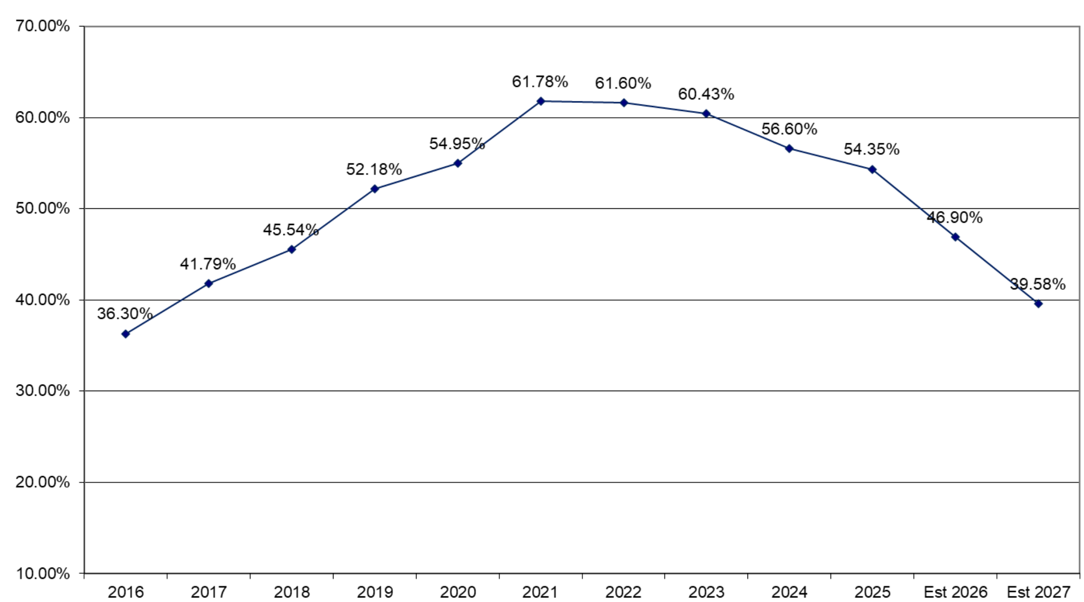
SUMMARY

Total revenues are $78,007,562 and expenditures are $90,284,178, which results in a budget deficit of $12,276,616. The district has budgeted $7.6 million for Prop S bond projects. The bond funds were received in the previous fiscal year, which is the main reason for the deficit.

The operating funds (does not include debt service or bond funds) show a deficit of $4,993,776. This debt is related to both capital projects and general operations. When the capital projects are removed from the calculation, the operating funds are showing a deficit of $5,159,342.

The District remains in a solid financial position to address funding challenges that may arise over the next few years. Revenue sources will continue to be monitored. The tax revenue accounts will be adjusted, as needed, after the district receives final assessed valuation numbers from the county and the tax rate is calculated. District budget managers will continue to monitor the various budgets to ensure that programs are spending within budget constraints.

Fund Balances - % of Operating Expenditures



BUDGET PROJECTIONS FOR FY27 THROUGH FY30

MAJOR ASSUMPTIONS

Revenue
- Tax revenue increased by 3.0% in FY28 and FY30
- Tax revenue increased by 0.5% increase in FY29
- Prop C sales tax increased by 4% each year
- Interest revenue reduced by $300,000 in FY 28
- Interest revenue reduced by $100,000 in FY 29 and FY30
- State Formula decreased by $994,100 in FY28
- State Formula decreased by $440,500 in FY29
- County, federal, and other revenue sources are held flat, as adjustments are difficult to anticipate and depend on unpredictable factors.

Expenditures
- Salary increases of approximately 3.5% each year. Actual salary increases will be determined through the negotiation process.
- Health insurance increased by 6.5% in FY28, FY29, and FY30
- Gas and electric increased by 5% each year
- Capital transfer budgeted at $500,000 FY28, FY29, and FY30

BUDGET PROJECTIONS FOR FY27 THROUGH FY30

GENERAL, TEACHERS' & CAPITAL PROJECTS FUNDS

	2026-2027 Budget	2027-2028 Projection	2028-2029 Projection	2029-30 Projection
Revenues				
Local	57,455,889	58,480,796	58,743,862	60,226,490
County	676,129	676,129	676,129	676,129
State	9,269,210	8,275,116	7,834,607	7,834,607
Federal	771,688	771,688	771,688	771,688
Other	155,000	155,000	155,000	155,000
Total Revenues	**68,327,916**	**68,358,729**	**68,181,285**	**69,663,914**
Expenditures				
Salaries	43,149,763	44,580,958	45,762,245	46,984,877
Health Benefits	7,274,953	7,747,825	8,251,434	8,787,777
Other Taxation/Benefits	7,956,931	8,226,437	8,505,375	8,794,076
Purchased Services	9,279,081	9,435,105	9,596,384	9,673,763
Supplies	3,513,530	3,547,534	3,581,879	3,616,567
Utilities	1,813,000	1,903,650	1,998,833	2,098,774
Other Expenditures	-	-	-	-
Total Expenditures	**72,987,258**	**75,441,509**	**77,696,149**	**79,955,834**
Capital Transfer	(500,000)	(500,000)	(500,000)	(500,000)
General and Teachers' Surplus/Deficit	**(5,159,342)**	**(7,582,780)**	**(10,014,863)**	**(10,791,920)**
Beginning Fund Balance	35,472,930	30,313,588	22,730,808	12,715,945
Ending Fund Balance	30,313,588	22,730,808	12,715,945	1,924,025
Restricted Fund Balance	-	-	-	-
Fund Balance Percentage	**41.53%**	**30.13%**	**16.37%**	**2.41%**
Capital Outlay Revenue	1,295,612	1,295,612	1,295,612	1,295,612
Capital Outlay Expenditures	2,295,612	2,295,612	2,295,612	2,295,612
Capital Transfer	500,000	500,000	500,000	500,000
Capital Outlay Surplus (Loss)	**(500,000)**	**(500,000)**	**(500,000)**	**(500,000)**
Beginning Cap. Fund Balance	2,153,765	1,653,765	1,153,765	653,765
Ending Cap. Fund Balance	1,653,765	1,153,765	653,765	153,765
Operating Deficit (General, Capital, and Teachers')	**(5,659,342)**	**(8,082,780)**	**(10,514,863)**	**(11,291,920)**

BUDGET PROJECTIONS FOR FY27 THROUGH FY30

DEBT SERVICE FUND

	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues:				
Local	8,038,170	8,279,315	8,320,712	8,570,333
County	133,611	133,611	133,611	133,611
State	-	-	-	-
Federal	216,000	-	-	-
Other	-	-	-	-
Total Revenues	**8,387,781**	**8,412,926**	**8,454,323**	**8,703,944**
Expenditures:				
Principal	4,254,000	4,145,000	4,395,000	4,560,000
Interest	3,767,708	3,525,230	3,359,430	3,183,630
Other	4,000	4,000	4,000	4,000
Total Expenditures	**8,025,708**	**7,674,230**	**7,758,430**	**7,747,630**
Yearly Increase (Decrease)	**362,073**	**738,697**	**695,893**	**956,314**
Transfers	-	-	-	-
Fund Balance - July 1	**8,653,566**	**9,015,639**	**9,754,336**	**10,450,229**
Fund Balance - June 30	**9,015,639**	**9,754,336**	**10,450,229**	**11,406,543**

INFORMATIONAL SECTION

DEBT OBLIGATION

The District has $92,614,000 in general obligation debt as of July 1, 2025. This debt is serviced by the debt service tax levy of $0.5699 per $100 of assessed value. The debt service fund is expected to have a balance of $8.6 million at the end of the fiscal year. The bonds provide funding for facility needs for the district's students.

BOND AMORTIZATION TABLE

FISCAL YEAR	Fall Interest Payment	Spring Interest Payment	Spring Principal Payment	Total Payments
2027	1,883,854	1,883,854	4,254,000	8,021,708
2028	1,762,615	1,762,615	4,145,000	7,670,230
2029	1,679,715	1,679,715	4,395,000	7,754,430
2030	1,591,815	1,591,815	4,560,000	7,743,630
2031	1,499,415	1,499,415	4,775,000	7,773,830
2032	1,405,690	1,405,690	5,150,000	7,961,380
2033	1,310,253	1,310,253	5,380,000	8,000,506
2034	1,217,396	1,217,396	5,780,000	8,214,792
2035	1,098,821	1,098,821	6,070,000	8,267,642
2036	961,996	961,996	6,545,000	8,468,992
2037	820,509	820,509	6,880,000	8,521,018
2038	667,421	667,421	7,385,000	8,719,842
2039	515,433	515,433	3,540,000	4,570,866
2040	452,523	452,523	3,720,000	4,625,046
2041	371,414	371,414	3,890,000	4,632,828
2042	285,939	285,939	4,060,000	4,631,878
2043	196,100	196,100	4,260,000	4,652,200
2044	89,600	89,600	4,480,000	4,659,200
TOTALS	$17,810,509	$17,810,509	$89,269,000	$124,890,018

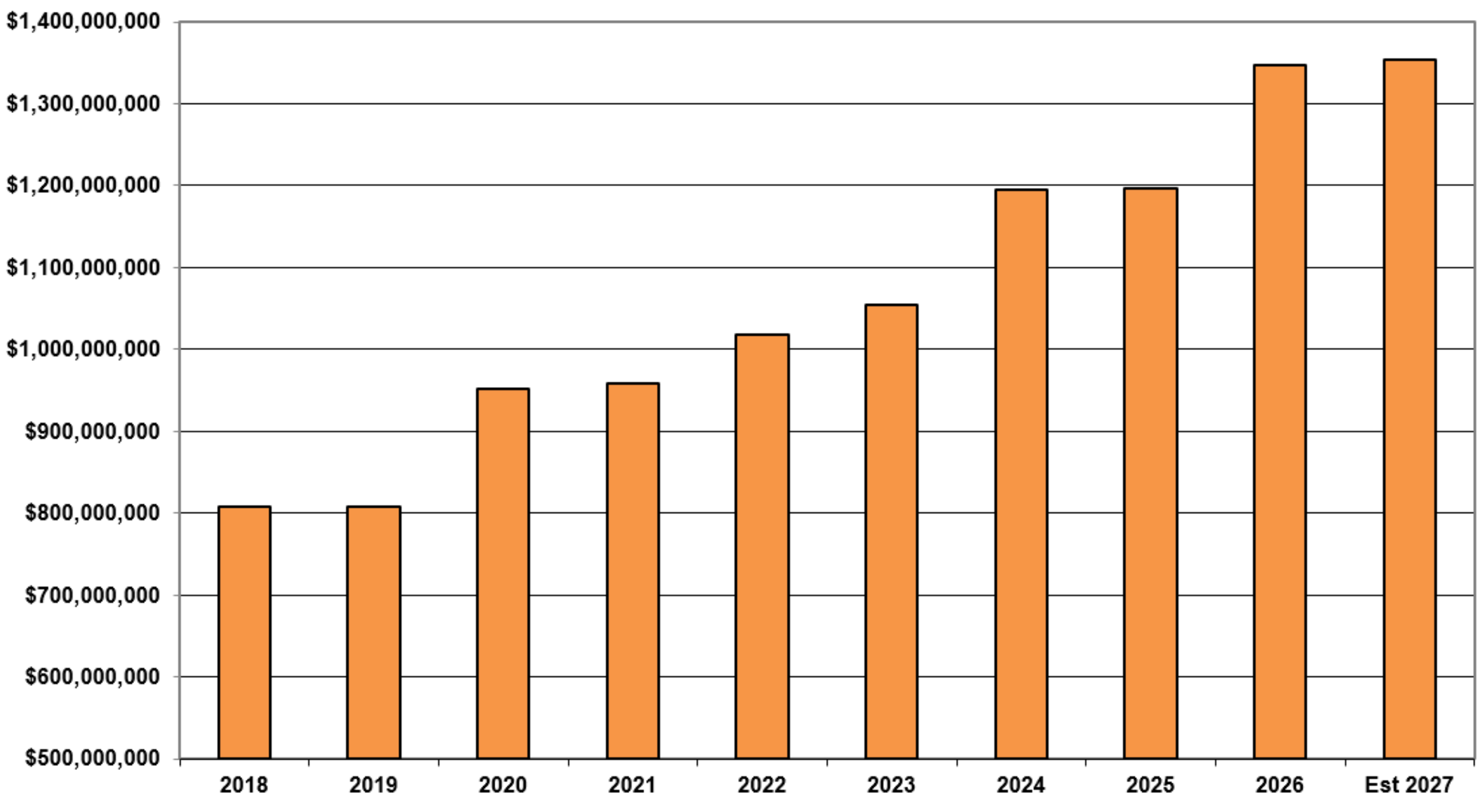
SCHEDULE OF OUTSTANDING BOND PRINCIPAL

Fiscal Year-Beg Balance	2010 C	2017	2019	2019 B	2022	2022B	2024	TOTAL
2027	4,254,000							4,254,000
2028		4,145,000						4,145,000
2029		4,395,000						4,395,000
2030		4,400,000					160,000	4,560,000
2031			1,800,000	550,000	1,655,000		770,000	4,775,000
2032			1,750,000	500,000	1,675,000		1,225,000	5,150,000
2033			1,650,000	320,000	1,745,000	625,000	1,040,000	5,380,000
2034			2,300,000	1,420,000		760,000	1,300,000	5,780,000
2035			1,600,000	1,670,000		1,370,000	1,430,000	6,070,000
2036			1,200,000	1,620,000		2,000,000	1,725,000	6,545,000
2037			1,000,000	1,360,000		2,645,000	1,875,000	6,880,000
2038			700,000	1,200,000		3,315,000	2,170,000	7,385,000
2039			500,000	860,000		2,180,000		3,540,000
2040						2,265,000	1,455,000	3,720,000
2041						2,355,000	1,535,000	3,890,000
2042						2,455,000	1,605,000	4,060,000
2043							4,260,000	4,260,000
2044							4,480,000	4,480,000
TOTALS	4,254,000	12,940,000	12,500,000	9,500,000	5,075,000	19,970,000	25,030,000	89,269,000

ASSESSED VALUATION HISTORY

ASSESSED VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
2018	$807,231,700	8.95%	$3,838,516,489	21.03%
2019	$808,625,930	0.17%	$3,847,410,970	21.02%
2020	$952,371,990	17.78%	$4,554,605,319	20.91%
2021	$958,178,010	0.61%	$4,580,322,247	20.92%
2022	$1,017,426,070	6.18%	$4,884,231,639	20.83%
2023	$1,054,287,100	3.62%	$5,000,194,098	21.08%
2024	$1,195,090,980	13.36%	$5,674,824,061	21.06%
2025	$1,196,703,660	0.13%	$5,689,939,067	21.03%
2026	$1,346,636,060	12.53%	$5,689,939,067	23.67%
Est 2027	$1,353,369,240	0.50%	$5,689,939,067	23.79%



ASSESSED VALUATION HISTORY BY CATEGORY

Personal

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2018	$86,849,390	33.33%	$260,574,227
2019	$85,424,700	33.33%	$256,299,730
2020	$93,996,850	33.33%	$282,018,752
2021	$97,967,830	33.33%	$293,932,883
2022	$108,477,100	33.33%	$325,463,846
2023	$136,857,220	33.33%	$410,612,721
2024	$144,232,100	33.33%	$432,739,574
2025	$139,597,450	33.33%	$418,834,233
2026	$135,738,580	33.33%	$407,256,466
Est 2027	$136,417,273	33.33%	$409,292,748

Commercial

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2018	$99,872,690	32.00%	$312,102,156
2019	$100,652,540	32.00%	$314,539,188
2020	$114,667,550	32.00%	$358,336,094
2021	$112,729,110	32.00%	$352,278,469
2022	$105,312,220	32.00%	$329,100,688
2023	$111,777,030	32.00%	$349,303,219
2024	$135,046,960	32.00%	$422,021,750
2025	$136,852,410	32.00%	$427,663,781
2026	$150,749,400	32.00%	$471,091,875
Est 2027	$151,503,147	32.00%	$473,447,334

Residential

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2018	$620,509,620	19.00%	$3,265,840,105
2019	$622,548,690	19.00%	$3,276,572,053
2020	$743,707,590	19.00%	$3,914,250,474
2021	$747,481,070	19.00%	$3,934,110,895
2022	$803,636,750	19.00%	$4,229,667,105
2023	$805,652,850	19.00%	$4,240,278,158
2024	$915,811,920	19.00%	$4,820,062,737
2025	$920,253,800	19.00%	$4,843,441,053
2026	$1,060,148,080	19.00%	$5,579,726,737
Est 2027	$1,065,448,820	19.00%	$5,607,625,371

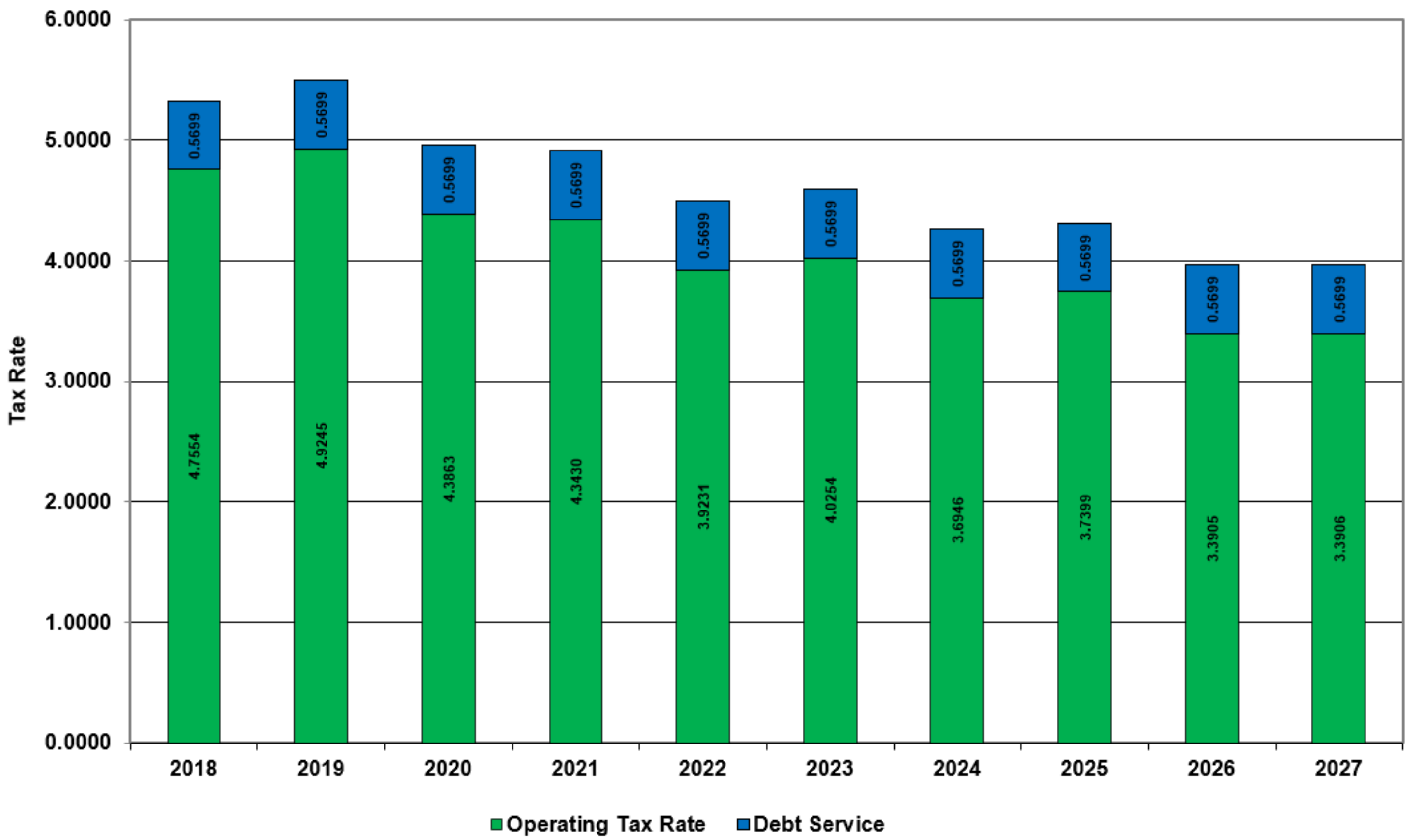
TAX RATE HISTORY

PROPERTY TAX RATE BREAKDOWN BY CATEGORY

(PER $100 ASSESSED VALUATION)

Fiscal Year	Residential	Commercial	Personal Property	Debt Service
2018	4.7554	4.8806	5.9000	0.5699
2019	4.7955	4.8924	5.9000	0.5699
2020	4.1118	4.5743	5.9000	0.5699
2021	4.1054	4.5718	5.9000	0.5699
2022	3.6584	4.3367	5.4389	0.5699
2023	3.6489	5.0295	5.4389	0.5699
2024	3.3852	3.9545	5.4389	0.5699
2025	3.4113	4.2224	5.4389	0.5699
2026	3.0848	3.7039	5.4389	0.5699
Est 2027	3.0868	3.7040	5.4389	0.5699

Tax Rate History



FUNDS AND DEFINITIONS

The District accounts for revenue and expenditures in the following funds:

GOVERNMENTAL FUNDS

- General (Incidental) Fund
- Special Revenue (Teacher's) Fund
- Debt Service Fund
- Capital Projects Fund
- Bond Fund

The District separates its monies based on requirements from the Missouri State Statute and the Department of Elementary and Secondary Education (DESE). In addition, there are several significant expenses the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently has four governmental funds as required by the DESE: General (Incidental), Teachers', Capital Projects, and Debt Service. Along with these required governmental funds, the District maintains the following sub-funds: Food Service, Student Activities, and Bond Project accounts. The following terms and descriptions will assist the reader in the understanding of the District's funds.

GENERAL (INCIDENTAL) FUND

The fund used to account for all financial resources except those required to be accounted for in other funds. Transactions in this fund are general operating expenditures that are not grouped by another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits, and instructional materials and supplies.

Food Service Sub Fund: The subfund used to account for all revenues and expenditures related to the provision of school food services by the District to students and staff. This fund is merged with the General (Incidental) Fund for financial reporting.

Student Activity Sub Fund: The sub-fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations. This fund is merged with the General (Incidental) Fund for financial reporting.

TEACHERS' FUND

The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other schools.

Together the General (Incidental) Fund and the Teachers' Fund are considered to be the Operating Funds of the District.

DEBT SERVICE FUND

The fund used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and payment of agents' fees. This fund is classified as a "Non- Operating Fund" throughout the budget.

CAPITAL PROJECTS FUND

The fund used to account for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures. Included within this fund are sub- funds for specific bond issuances and related construction projects. This fund is classified as a "Non -Operating Fund" throughout the budget.

BOND FUND

The fund used to account for all facility acquisition, all construction, and all other capital outlay expenditures being funded by General Obligation Bond proceeds. For DESE purposes, this is combined with the Capital Projects fund, but for this budget is presented separately.

OTHER FUND DEFINITIONS

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Capital Projects, and Debt Service Funds.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Transfer From Other Funds: Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

CLASSIFICATION OF REVENUE AND EXPENDITURES

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues be classified by a combination of fund and object, and expenditures be classified by fund, object, and function. Definitions are as follows:

Fund: An independent accounting entity with its own assets, liabilities, and fund balance.

Function: An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.

Object: A brief description of the item being purchased such as supplies, books, equipment, repair, etc.

Location: The school or office that the expenditure serves.

Source of Funds: Identifies a subset of revenue used to fund a specific expenditure.

Project Code: Identifies an expenditure paid with a specific source of revenue or part of a specific grant.

A typical budget code number reflecting the above would be:

001-1111-6411-4020-4-45100

001	Indicates the item is to be charged to the General Fund.
1111	A function code indicating Elementary Instruction.
6411	An object code indicating Materials and Supplies.
4020	A location code indicating Avery Elementary School.
4	A source code indicating federal funds.
45100	A project code indicating Title 1 grant funds.

The specific codes used by the District in the FY26 budget are generally defined in the following section and utilized in the financial section of the document.

REVENUE BY OBJECT

The revenue object code identifies the specific source of revenue, such as taxes, student activities, or grants. It also identifies whether the revenue came from a federal, state, local, or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue:

5100-Local Revenue

- 5111 Current Taxes: Taxes on real and personal property within the District for the current year.
- 5112 Delinquent Taxes: Real and personal property tax revenue from prior year(s).
- 5113 School District Trust Fund: Revenue from Proposition C Sales Tax.
- 5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions.
- 5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.
- 5116 In Lieu of Tax: Revenue received for property removed from the tax rolls.
- 5141 Earnings on Investments: Interest revenue received from investments.
- 5150 Food Service Program: Sales of meals to pupils for breakfast and lunch.
- 5165 Food Service Non-Program: Sales of meals to adults and miscellaneous other food sales.
- 5170 Student Activities: All revenue received from student activities within the District.
- 5180 Community Services: All revenue received from self-funding early childhood education and before and after school care programs.
- 5190 Other Local Revenue: All other revenue received not covered in the above-mentioned revenue codes.

5200-County Revenue

- 5211 Fines, Escheats, etc.: Revenue received from St. Charles County for fines, foreclosures, or unclaimed taxes.
- 5221 State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

5300-State Revenue

- 5311 Basic Formula-State Monies: Revenue from the state SB287 funding formula.
- 5312 Transportation: Revenue received for transporting children.
- 5314 Early Childhood Special Education (ECSE): Revenue received for the state portion of program funding.

- 5319 Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.
- 5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.
- Career Education: Reimbursement from state for career and technical education.
- Food Service: Revenue from state for school lunch program.
- 5359 Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.
- 5369 Residential Placement/Excess Cost: Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.
- 5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.
- 5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes.

<u>5400-Federal Revenue</u>

- 5412 Medicaid: Reimbursement for Medicaid services.
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.
- 5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Act (IDEA) grant for providing special education and related services to students with disabilities.
- 5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs.
- 5445 School Lunch Program: Revenue received directly through the DESE for the National School Lunch Program.
- 5446 School Breakfast Program: Revenue received directly through the DESE for the National School Breakfast Program.
- 5448 After School Snack Program: Revenue received directly through the DESE for the After School Snack Program.
- 5451 Title I - ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.
- 5452 Title I, Part C-Migrant Education: Amounts for supplementary services to children of migrant workers.
- 5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.
- 5461 Title IV.A – Student Support and Academic Enrichment.

- 5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/ Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.
- 5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

Other Revenue

- 5611 Sale of Bonds: Proceeds from selling bonds from a general obligation bond issue.
- 5641 Sale of School Buses: Revenue from the sale of surplus school buses.
- 5641 Sale of Other Property: Revenue from the sale of equipment, buildings, or land.
- 5651 Refunding Bonds: Proceeds from a refunding of general obligation bonds.
- 5810 Tuition from Other Districts: Revenue received from other districts for services provided by the District.

EXPENDITURES BY FUNCTION

The expenditure function code describes the action, purpose, or program for which activities are performed. The DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Debt. These functions are further classified into subfunctions based on schools, programs, services, and areas of responsibilities.

1000-1999 Instruction: Activities dealing directly with the teaching of pupils, or the interaction be- tween teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long-Term Debt: Activities servicing the debt of the District

EXPENDITURES BY OBJECT

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service pro- vided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

6600-6699 Short- and Long-Term Debt: Expenditures for the retirement of debt, the payment of interest on debt, and the payment of fees.