

**Webster Groves School District  
2014-15  
Budget Adjustments**

Line #	Description	2014-15 Original Budget	2014-15 Revision One	2014-15 Revision Two	2014-15 Revision Three	2014-15 Revised Budget	2013-14 Actual	
	<b>LOCAL RECEIPTS</b>							
1	current property tax	<b>41,350,000</b>	<b>0</b>	-	<b>0</b>	<b>41,350,000</b>	<b>41,513,337</b>	
	General Fund	23,650,000	0	-	0	<b>23,650,000</b>	24,631,662	
	Special Fund	13,500,000	0	-	0	<b>13,500,000</b>	12,474,456	
	Capital Fund	250,000	0	-	0	<b>250,000</b>	435,692	
	Debt Service Fund	3,950,000	0	-	0	<b>3,950,000</b>	3,971,527	
2	delinquent property tax	<b>970,000</b>	<b>0</b>	-	<b>0</b>	<b>965,000</b>	<b>1,154,212</b>	
	General Fund	575,000	0	-	0	<b>575,000</b>	666,385	
	Special Fund	285,000	0	-	0	<b>285,000</b>	349,383	
	Capital Fund	15,000	0	-	0	<b>15,000</b>	20,630	
	Debt Service Fund	95,000	0	-	0	<b>90,000</b>	117,815	
3	financial institution tax	<b>24,500</b>	<b>0</b>	<b>(12,165)</b>	<b>0</b>	<b>12,335</b>	<b>78,322</b>	Actual received
	General Fund	12,000	0	(4,000)	0	<b>8,000</b>	45,899	
	Special Fund	11,500	0	(7,365)	0	<b>4,135</b>	23,959	
	Capital Fund	500	0	(400)	0	<b>100</b>	837	
	Debt Service Fund	500	0	(400)	0	<b>100</b>	7,628	
4	sales tax (prop. C)	<b>2,800,000</b>	<b>0</b>	-	<b>0</b>	<b>2,800,000</b>	<b>3,369,362</b>	
	General Fund	1,700,000	0	-	0	<b>1,700,000</b>	1,512,547	
	Special Fund	1,100,000	0	-	0	<b>1,100,000</b>	1,856,815	
6	tuition	<b>700,000</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>650,000</b>	<b>750,933</b>	
	General Fund	400,000	0	(50,000)	0	<b>350,000</b>	375,330	
	Special Fund	300,000	0	-	0	<b>300,000</b>	375,604	
7	earnings on investments	<b>8,500</b>	<b>0</b>	<b>(750)</b>	<b>0</b>	<b>7,750</b>	<b>9,423</b>	
	General Fund	6,000	0	-	0	<b>6,000</b>	7,870	
	Special Fund	1,500	0	(500)	0	<b>1,000</b>	649	
	Capital Fund	500	0	(250)	0	<b>250</b>	0	
	Debt Service Fund	500	0	-	0	<b>500</b>	903	
8	community education	<b>70,000</b>	<b>0</b>	-	<b>0</b>	<b>70,000</b>	<b>66,969</b>	
	General Fund	70,000	<b>0</b>	-	0	<b>70,000</b>	66,969	
9	student activities	<b>1,650,000</b>	<b>0</b>	-	<b>0</b>	<b>1,650,000</b>	<b>1,577,438</b>	
	General Fund	1,650,000	<b>0</b>	-	0	<b>1,650,000</b>	1,577,438	

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10	food service	720,000	0	0	0	720,000	740,082	
	General Fund	720,000	0	0	0	720,000	740,082	
11	other local	1,225,000	0	0	0	1,225,000	8,820,193	
	General Fund	1,225,000	0	0	0	1,225,000	1,316,839	
	Special Fund	-	0		0	-	-	
	Debt Service Fund				0	-	7,503,355	
	Capital Fund	-	0		0	-	-	
11a	Transfer student tuition	973,750	0	0	0	973,750	1,117,554	
	General Fund	973,750	0		0	973,750	37,311	
	Special Fund					-	1,080,243	
12	adventure club	930,000	0	0	0	930,000	975,463	
	General Fund	930,000	0	0	0	930,000	975,463	
	sub-total local	51,421,750	-	(62,915)	-	51,358,835	60,173,288	
						-		
	<b>COUNTY RECEIPTS</b>					-		
13	finances and forfeitures	52,000	0	0	0	52,000	86,271	
	Special Fund	52,000	0		0	52,000	86,271	
14	state assessed utilities	585,000	0	75,859	0	660,859	662,803	Actual received
	General Fund	340,000	0	27,290	0	367,290	366,433	
	Special Fund	159,300	0	30,543	0	189,843	189,401	
	Capital Fund	700	0	7,922	0	8,622	7,341	
	Debt Service	85,000	0	10,104	0	95,104	99,628	
15	other county-stock insurance tax	-	0	-	0	-	-	
	General Fund	-	0	-	0	-	-	
	Special Fund	0	0	-	0	-	0	
	Capital Fund	0	0	-	0	-	0	
	Debt Service	0	0	-	0	-	0	
	sub-total county	637,000	0	75,859	0	712,859	749,074	
						-		
	<b>STATE RECEIPTS</b>					-		
16	state foundation formula	4,909,932	0	602,564	0	5,512,496	5,151,397	Increase funding from
	General Fund		0	0	0	-		93% to 96%
	Special Fund	4,909,932	0	602,564	0	5,512,496	5,151,397	
17	fair share-cigarette tax	0	0	0	0	-	0	
	General Fund	0	0	0	0	-	0	
	Special Fund	0	0	0	0	-	0	

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Line #	Description	2014-15	2014-15	2014-15	2014-15	2014-15	2013-14	
		Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual	
18	transportation	5,000	0	6,245	0	11,245	7,041	
	General Fund	5,000	0	6,245	0	11,245	7,041	
	Special Fund	0	0	-	0	-	0	
19	exceptional pupils (reading)	0	0	-	0	-	0	
	General Fund	0	0	-	0	-	0	
	Special Fund	0	0	-	0	-	0	
20	gifted education	0	0	-	0	-	0	
	General Fund	0	0	-	0	-	0	
	Special Fund	0	0	-	0	-	0	
21	non-MO ins. co. tax (textbooks)	0	0	-	0	-	0	
	General Fund	0	0	-	0	-	0	
22	transfer students	0	0	-	0	-	0	
	General Fund	0	0	-	0	-	0	
	Special Fund	0	0	-	0	-	0	
23	food service	5,000	0	-	0	5,000	7,854	
	General Fund	5,000			0	5,000	7,854	
24	other state	1,700,000	0	(660,319)	0	1,039,681	974,259	tuition Residential Care
	General Fund	1,700,000	0	(660,319)	0	1,039,681	956,809	
	Special Fund	0				-	17,450	
	Capital Fund	0				-	0	
	sub-total state	6,619,932	0	(51,510)	0	6,568,422	6,140,551	
	<b>FEDERAL RECEIPTS</b>							
25	food service	375,000	0	0	0	375,000	443,274	
	General Fund	375,000	0	0	0	375,000	443,274	
26	title I (chapter I) (study skills)	493,000	0	0	0	493,000	313,085	
	General Fund	415,236	0	0	0	415,236	313,085	
	Special Fund	77,764				77,764	0	
	Capital Fund	0				-	0	
27	title VI (wings)	0					0	
	General Fund	0				-	0	
	Special Fund	0	0	0	0	-	0	
28	other federal	519,678	-96,597	0	0	423,081	698,465	
	General Fund	225,000	-96,597	0	0	128,403	160,384	
	Special Fund	0	0	0	0	-	0	
	Capital Fund	0	0	0	0	-	0	

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		2014-15	2014-15	2014-15	2014-15	2014-15	2013-14
Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual
	Debt Service Fund	294,678		0		294,678	538,081
29	even start	0				-	0
	General Fund	0				-	0
	Special Fund	0	0	0	0	-	0
30	hands on minds on	0	0	0	0	-	0
	General Fund	0	0	0	0	-	0
	sub-total federal	1,387,678	-96,597	0	0	1,291,081	1,454,824
	<b>TOTAL RECEIPTS</b>	<b>60,066,360</b>	<b>-96,597</b>	<b>(38,566)</b>	<b>0</b>	<b>59,931,197</b>	<b>68,517,736</b>

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		<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2013-14</b>
Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual
	<b>Receipts Summary by Fund</b>						
	General Fund	34,976,986	-96,597	-680784	0	<b>34,199,605</b>	34,208,673
	Special Fund (Teachers)	20,396,996	0	625242	0	<b>21,022,238</b>	21,605,627
	Capital Projects Fund (Building)	266,700	0	7272	0	<b>273,972</b>	464,500
	Debt Service Fund	4,425,678	0	9704	0	<b>4,435,382</b>	12,238,936
	<b>TOTAL RECEIPTS</b>	<b>60,066,360</b>	<b>-96,597</b>	<b>-38566</b>	<b>0</b>	<b>59,931,197</b>	<b>68,517,736</b>
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Line #	Description	2014-15 Original Budget	2014-15 Revision One	2014-15 Revision Two	2014-15 Revision Three	2014-15 Revised Budget	2013-14 Actual	
	<b>INCIDENTAL FUND EXPENSES</b>					-		
36	support staff	1,958,988	0	-	0	1,958,988	1,920,530	
37	teacher aides	1,504,567	0	-	0	1,504,567	1,396,905	
39	secretarial staff	1,087,164	0	-	0	1,087,164	1,055,878	
40	custodial staff	1,683,228	0	-	0	1,683,228	1,624,196	
41	federal programs	261,263	0	-	0	261,263	246,378	
42	retirement benefits	1,195,067	0	-	0	1,195,067	1,053,107	
43	health insurance	993,135	0	-	0	993,135	779,051	
44	unemployment benefits	25,000	0	-	0	25,000	14,186	
45	new employee hiring	25,000	0	-	0	25,000	8,108	
46	audit by CPA firm	25,000	0	-	0	25,000	13,000	
47	payroll services	117,426	0	-	0	117,426	114,006	
48	legal counsel	60,000	0	-	0	60,000	42,665	
49	medical	7,500	0	-	0	7,500	4,631	
50	elections	11,100	0	-	0	11,100	15,076	
51	gas/electric/water	1,171,732	0	-	0	1,171,732	1,115,827	
52	teacher training	175,500	0	-	0	175,500	199,226	
53	tuition reimbursement	60,000	0	-	0	60,000	52,352	
54	commencement/accreditation	15,000	0	-	0	15,000	7,611	
55	contract transportation	247,758	0	-	0	247,758	242,002	
56	A+ Schools Grant	45,000	0	(45,000)	0	-	0	
57	district travel	30,000	0	-	0	30,000	37,689	
58	professional conferences	54,500	0	-	0	54,500	47,117	
59	insurance	613,984	0	88,128	0	702,112	596,101	Prop. Ins. actual cost
60	telephone & postage	250,000	0	-	0	250,000	178,969	
61	printing	25,000	0	-	0	25,000	29,367	
62	safety and security	80,000	0	-	0	80,000	109,246	
63	instructional supplies	553,400	-45,775	45,000	0	552,625	1,015,559	
64	fifth grade camp	22,000	0	-	0	22,000	257	
65	guidance/testing supplies	54,900	0	-	0	54,900	26,658	
66	administrative supplies	90,000	0	-	0	90,000	150,419	
67	custodial supplies	160,000	0	-	0	160,000	162,783	
68	music supplies	25,000	0	-	0	25,000	16,174	
69	student activities	1,650,000	0	-	0	1,650,000	1,537,715	
70	tech development fund	275,000	0	-	0	275,000	273,301	
71	textbooks	185,000	0	-	0	185,000	137,473	

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Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual	
72	coop. sch. dist. -a/v materials	55,000	0	-	0	55,000	44,165	
73	library materials	67,275	0	-	0	67,275	52,742	
74	office equipment/repair	115,000	45,775	-	0	160,775	168,835	
75	food service	868,502	0	-	0	868,502	851,473	
76	public relations	141,798	0	-	0	141,798	128,958	
77	community education	60,000	0	-	0	60,000	47,901	
78	parents as first teachers	115,000	0	-	0	115,000	120,981	
79	interest	15,000	0	-	0	15,000	3,000	
80	maintenance salaries	977,576	0	-	0	977,576	1,024,947	
81	adventure club	925,000	0	-	0	925,000	923,871	
82	Head Start/ EEG Grant	81,000	0	-	0	81,000	59,868	
83	children's trust fund	0	0	-	0	-	0	
84	preschool program	1,100,000	0	-	0	1,100,000	1,126,655	
85	main.sup. HVAC,ELEC,PLB	175,000	0	-	0	175,000	220,780	
86	bldg. upkeep	246,500	0	-	0	246,500	247,037	
87	care of grounds	200,000	0	-	0	200,000	202,173	
88	care of vehicles	30,000	0	-	0	30,000	48,215	
	audit adjustment		0	-	0	-		
	sub-total incidental	19,910,863	0	88,128	0	19,998,991	19,495,161	
			0					
	<b>TEACHERS FUND EXPENSES</b>		0					
89	teacher salaries	24,071,272	0	(660,319)	0	23,410,953	23,362,486	Tuition Residential Care
90	teacher sal.-spec.prog.	1,786,634	0	-	0	1,786,634	1,756,159	
91	substitute teachers	424,224	0	-	0	424,224	412,107	
92	administrator salaries	2,616,379	0	-	0	2,616,379	2,565,077	
93	health insurance	2,359,375	0	-	0	2,359,375	2,225,874	
93a	retirement benefits	4,494,378	0	-	0	4,494,378	4,338,296	
94	federal programs	239,798	0	-	0	239,798	235,658	
	audit adjustment		0	-	0	-		
	sub-total teachers	35,992,059	0	(660,319)	0	35,331,740	34,895,657	
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		2014-15	2014-15	2014-15	2014-15	2014-15	2013-14
Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual
	<b>Capital Projects</b>						
95	instructional/office equipment	740,000	0	-	0	740,000	531,508
96	building improvement	300,000	0	-	0	300,000	355,819
97	maintenance equipment	55,000	0	-	0	55,000	71,928
98	furniture/computer equipment	67,500	0	-	0	67,500	20,742
99	*2006 Bond Issue	0	0	-	0	-	0
100	Energy Lease	0	0	-	0	-	0
	sub-total building	1,162,500	0	-	0	1,162,500	979,997
	<b>OPERATING EXPENSES</b>	57,065,422	- 0	- (572,191)	- -	56,493,231	55,370,815
	<b>DEBT SERVICE FUND EXPENSES</b>						
101	principal	2,460,000	0	-	0	2,460,000	2,585,000
102	interest and fees	2,831,174	0	-	0	2,831,174	3,280,191
103	Refunding Bonds		0	-	0	-	
	audit adjustment		0	-	0	-	
	sub-total debt service	5,291,174	0	-	0	5,291,174	5,865,191
	<b>SUMMARY</b>			-			
	<b>TOTAL EXPENSES</b>	62,356,596	0	(572,191)	0	61,784,405	61,236,006
	<b>TOTAL RECEIPTS</b>	60,066,360	-96,597	(38,566)	0	59,931,197	68,517,736
	Surplus (Deficit)	(2,290,236)	- -96,597	533,625	- -	(1,853,208)	7,281,730
	<b>Operating Receipts</b>	55,640,682	- -96,597	(48,270)	- -	55,495,815	56,278,800
	<b>Operating Expenses</b>	57,065,422	0	(572,191)	0	56,493,231	55,370,815
	<b>Surplus (Deficit)</b>	(1,424,740)	- -96,597	523,921	0	(997,416)	907,985