

**Webster Groves School District  
2015-16  
Budget Adjustments**

Line #	Description	2015-16 Original Budget	2015-16 Revision One	2015-16 Revision Two	2015-16 Revision Three	2015-16 Revised Budget	2014-15 Actual	
	<b>LOCAL RECEIPTS</b>							
1	current property tax	<b>42,098,655</b>	-	-	-	<b>42,098,655</b>	<b>41,858,667</b>	
	General Fund	24,658,655	(213,334)	-	-	<b>24,445,321</b>	24,881,683	
	Special Fund	13,025,000	19,695	-	-	<b>13,044,695</b>	12,544,915	
	Capital Fund	465,000	(9,529)	-	-	<b>455,471</b>	438,021	
	Debt Service Fund	3,950,000	203,168	-	-	<b>3,950,000</b>	3,994,049	
2	delinquent property tax	<b>775,000</b>	-	-	-	<b>775,000</b>	<b>666,585</b>	
	General Fund	450,000	17	-	-	<b>450,017</b>	395,225	
	Special Fund	235,000	5,142	-	-	<b>240,142</b>	200,518	
	Capital Fund	15,000	(6,616)	-	-	<b>8,384</b>	7,001	
	Debt Service Fund	75,000	1,456	-	-	<b>76,456</b>	63,841	
3	financial institution tax	<b>15,100</b>	-	-	-	<b>15,100</b>	<b>12,136</b>	
	General Fund	8,000	-	-	-	<b>8,000</b>	8,000	
	Special Fund	6,000	-	-	-	<b>6,000</b>	4,135	
	Capital Fund	1,000	-	-	-	<b>1,000</b>	-	
	Debt Service Fund	100	-	-	-	<b>100</b>	-	
4	sales tax (prop. C)	<b>2,900,000</b>	<b>400,000</b>	-	-	<b>3,300,000</b>	<b>3,572,411</b>	Conservative estimate
	General Fund	1,400,000	81,410	-	-	<b>1,481,410</b>	1,603,698	based upon DESE
	Special Fund	1,500,000	318,590	-	-	<b>1,818,590</b>	1,968,713	
6	tuition	<b>650,000</b>	-	-	-	<b>650,000</b>	<b>678,811</b>	
	General Fund	-	-	-	-	-	-	
	Special Fund	650,000	-	-	-	<b>650,000</b>	678,811	
7	earnings on investments	<b>7,250</b>	-	-	-	<b>7,250</b>	<b>70,317</b>	
	General Fund	6,000	-	-	-	<b>6,000</b>	10,733	
	Special Fund	750	-	-	-	<b>750</b>	603	
	Capital Fund	250	-	-	-	<b>250</b>	-	
	Debt Service Fund	250	-	-	-	<b>250</b>	58,980	
8	community education	<b>60,000</b>	-	-	-	<b>60,000</b>	<b>50,900</b>	
	General Fund	60,000	-	-	-	<b>60,000</b>	50,900	
9	student activities	<b>1,600,000</b>	-	-	-	<b>1,600,000</b>	<b>1,756,699</b>	
	General Fund	1,600,000	-	-	-	<b>1,600,000</b>	1,756,699	

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10	food service	750,000	-	-	-	750,000	809,765	
	General Fund	750,000	-	-	-	750,000	809,765	
11	other local	207,000	-	-	-	207,000	370,167	Headstart est = \$75,000
	General Fund	195,199	-	-	-	207,000	350,182	
	Special Fund	11,801	-	-	-	11,801	19,985	
	Debt Service Fund	-	-	-	-	-	-	
	Capital Fund	-	-	-	-	-	-	
11a	Transfer student tuition	876,375	(31,333)	-	-	845,042	1,112,102	Based upon final adj.
	General Fund	876,375	(31,333)	-	-	845,042	1,112,102	for 14-15 ADA
	Special Fund	-	-	-	-	-	-	
11b	Preschool tuition	1,200,000	(58,000)	-	-	1,142,000	1,041,951	Does not include Head
	General Fund	1,200,000	(58,000)	-	-	1,142,000	1,041,951	start funding
	Special Fund	-	-	-	-	-	-	
12	adventure club	1,100,000	-	-	-	1,100,000	1,157,311	
	General Fund	1,100,000	-	-	-	1,100,000	1,157,311	
	sub-total local	52,239,380	310,667	-	-	52,550,047	52,787,655	
						-		
	<b>COUNTY RECEIPTS</b>					-		
13	finest and forfeitures	50,000	-	-	-	50,000	48,171	
	Special Fund	50,000	-	-	-	50,000	48,171	
14	state assessed utilities	585,000	-	-	-	585,000	698,482	
	General Fund	350,000	-	-	-	350,000	387,963	
	Special Fund	140,000	-	-	-	140,000	200,529	
	Capital Fund	10,000	-	-	-	10,000	9,108	
	Debt Service	85,000	-	-	-	85,000	100,883	
15	other county-stock insurance tax	-	-	-	-	-	-	
	General Fund	-	-	-	-	-	-	
	Special Fund	-	-	-	-	-	-	
	Capital Fund	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	sub-total county	635,000	-	-	-	635,000	746,653	
						-		
	<b>STATE RECEIPTS</b>					-		
16	state foundation formula	5,300,000	(25,253)	-	-	5,274,747	5,857,512	Conservative estimate
	General Fund	-	-	-	-	-	-	based upon DESE
	Special Fund	5,300,000	(25,253)	-	-	5,274,747	5,857,512	

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Line #	Description	2015-16	2015-16	2015-16	2015-16	2015-16	2014-15	
		Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual	
17	fair share-cigarette tax	-	-	-	-	-	-	
	General Fund	-	-	-	-	-	-	
	Special Fund	-	-	-	-	-	-	
18	transportation	<b>5,000</b>	<b>(1,100)</b>	-	-	<b>3,900</b>	<b>4,545</b>	
	General Fund	5,000	(1,100)	-	-	3,900	4,545	
	Special Fund	-	-	-	-	-	-	
19	exceptional pupils (reading)	-	-	-	-	-	-	
	General Fund	-	-	-	-	-	-	
	Special Fund	-	-	-	-	-	-	
20	gifted education	-	-	-	-	-	-	
	General Fund	-	-	-	-	-	-	
	Special Fund	-	-	-	-	-	-	
21	non-MO ins. co. tax (textbooks)	-	-	-	-	-	-	
	General Fund	-	-	-	-	-	-	
22	transfer students	-	-	-	-	-	-	
	General Fund	-	-	-	-	-	-	
	Special Fund	-	-	-	-	-	-	
23	food service	<b>8,000</b>	-	-	-	<b>8,000</b>	<b>8,674</b>	
	General Fund	8,000	-	-	-	8,000	8,674	
24	other state	<b>950,000</b>	-	-	-	<b>950,000</b>	<b>985,699</b>	
	General Fund	950,000	-	-	-	950,000	984,799	
	Special Fund	-	-	-	-	-	900	
	Capital Fund	-	-	-	-	-	-	
	sub-total state	<b>6,263,000</b>	<b>(26,353)</b>	-	-	<b>6,236,647</b>	<b>6,856,430</b>	
		1,900,000						
	<b>FEDERAL RECEIPTS</b>							
25	food service	<b>425,000</b>	-	-	-	<b>425,000</b>	<b>422,578</b>	
	General Fund	425,000	-	-	-	425,000	422,578	
26	title I (chapter I) (study skills)	<b>350,000</b>	<b>152,000</b>	-	-	<b>502,000</b>	<b>382,889</b>	14/15 funds permitted
	General Fund	350,000	152,000	-	-	502,000	382,889	to roll to 15/16
	Special Fund	-	-	-	-	-	-	
	Capital Fund	-	-	-	-	-	-	
27	title VI (wings)	-	-	-	-	-	-	
	General Fund	-	-	-	-	-	-	
	Special Fund	-	-	-	-	-	-	
28	other federal	<b>419,678</b>	<b>20,000</b>	-	-	<b>439,678</b>	<b>143,572</b>	EC grant

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Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual
	General Fund	125,000	20,000	-	-	145,000	143,572
	Special Fund	-	-	-	-	-	-
	Capital Fund	-	-	-	-	-	-
	Debt Service Fund	294,678		-		294,678	-
29	even start	-				-	-
	General Fund	-				-	-
	Special Fund	-	-	-	-	-	-
	sub-total federal	<b>1,194,678</b>	<b>172,000</b>	-	-	<b>1,366,678</b>	<b>949,039</b>
30	hands on minds on	-	-	-	-	-	-
	General Fund	-	-	-	-	-	-
	<b>Receipts Summary by Fund</b>						
	General Fund	34,517,229	(50,340)	-	-	<b>34,466,889</b>	35,513,270
	Special Fund (Teachers)	20,918,551	318,174	-	-	<b>21,236,725</b>	21,524,792
	Capital Projects Fund (Building)	491,250	(16,144)	-	-	<b>475,106</b>	454,130
	Debt Service Fund	4,405,028	204,625	-	-	<b>4,609,653</b>	4,217,753
	<b>TOTAL RECEIPTS</b>	<b>60,332,058</b>	<b>456,314</b>	-	-	<b>60,788,372</b>	<b>61,709,944</b>

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Line #	Description	2015-16 Original Budget	2015-16 Revision One	2015-16 Revision Two	2015-16 Revision Three	2015-16 Revised Budget	2014-15 Actual	
						-		
	<b>INCIDENTAL FUND EXPENSES</b>					-		
36	support staff	1,981,097	(87,260)	-	-	1,893,837	2,172,389	
37	teacher aides	1,221,723	-	-	-	1,221,723	1,411,426	
39	secretarial staff	1,066,869	19,023	-	-	1,085,892	1,077,511	
40	custodial staff	1,647,963	-	-	-	1,647,963	1,658,544	
41	federal programs	325,961	-	-	-	325,961	258,684	
42	retirement benefits	1,258,478	-	-	-	1,258,478	1,087,710	
43	health insurance	1,046,496	-	-	-	1,046,496	1,039,492	
44	unemployment benefits	25,000	-	-	-	25,000	20,196	
45	new employee hiring	50,000	(25,000)	-	-	25,000	5,829	Supt. Search contract
46	audit by CPA firm	25,000	-	-	-	25,000	13,000	
47	payroll services	119,675	-	-	-	119,675	117,327	
48	legal counsel	60,000	-	-	-	60,000	83,688	
49	medical	7,500	-	-	-	7,500	10,103	
50	elections	15,000	-	-	-	15,000	19,623	
51	gas/electric/water	1,232,772	-	-	-	1,232,772	1,285,057	
52	teacher training	157,950	-	-	-	157,950	226,345	
53	tuition reimbursement	-	-	-	-	-	59,100	
54	commencement/accreditation	15,000	-	-	-	15,000	7,065	
55	contract transportation	271,436	-	-	-	271,436	264,816	
56	A+ Schools Grant	-	-	-	-	-	-	
57	district travel	16,875	-	-	-	16,875	25,678	
58	professional conferences	41,375	-	-	-	41,375	45,518	
59	insurance	737,500	-	-	-	737,500	706,801	
60	telephone & postage	250,000	-	-	-	250,000	228,851	
61	printing	25,000	-	-	-	25,000	14,365	
62	safety and security	80,000	-	-	-	80,000	80,916	
63	instructional supplies	434,084	-	-	-	434,084	820,820	
64	fifth grade camp	22,000	-	-	-	22,000	19,612	
65	guidance/testing supplies	49,410	-	-	-	49,410	39,685	
66	administrative supplies	81,000	25,000	-	-	106,000	63,555	Supt. Search contract
67	custodial supplies	160,000	-	-	-	160,000	164,762	
68	music supplies	23,750	-	-	-	23,750	20,287	
69	student activities	1,650,000	-	-	-	1,650,000	1,666,371	
70	tech development fund	275,000	-	-	-	275,000	276,719	

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Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual	
71	textbooks	185,000	-	-	-	185,000	159,210	
72	coop. sch. dist. -a/v materials	55,000	-	-	-	55,000	39,526	
73	library materials	67,275	-	-	-	67,275	63,386	
74	office equipment/repair	152,736	-	-	-	152,736	229,370	
75	food service	1,156,932	-	-	-	1,156,932	1,123,235	
76	public relations	134,708	-	-	-	134,708	129,780	
77	community education	60,000	-	-	-	60,000	49,249	
78	parents as first teachers	115,000	-	-	-	115,000	111,896	
79	interest	15,000	-	-	-	15,000	10,025	
80	maintenance salaries	937,095	-	-	-	937,095	1,014,938	
81	adventure club	1,100,000	-	-	-	1,100,000	929,313	
82	Head Start/ EEG Grant	75,000	-	-	-	75,000	75,198	
83	children's trust fund	-	-	-	-	-	-	
84	preschool program	1,200,000	(65,717)	-	-	1,134,283	1,149,113	Reduction of Director
85	main.sup. HVAC,ELEC,PLB	166,250	-	-	-	166,250	293,224	
86	bldg. upkeep	246,500	-	-	-	246,500	242,667	
87	care of grounds	200,000	-	-	-	200,000	159,221	
88	care of vehicles	30,000	-	-	-	30,000	28,632	
	audit adjustment		-	-	-	-		
	sub-total incidental	20,270,410	(87,260)	-	-	20,183,150	20,799,827	
			-				-	
	<b>TEACHERS FUND EXPENSES</b>		-				-	
89	teacher salaries	21,943,264	(173,377)	-	-	21,769,887	22,008,765	
89a	Tuition to other districts	1,200,000				1,200,000	590,447	Assumes 100% DESE
90	teacher sal.-spec.prog.	1,771,757	47,500	-	-	1,819,257	1,829,012	
91	substitute teachers	450,000	-	-	-	450,000	453,790	
92	administrator salaries	2,587,319	(141,372)	-	-	2,445,947	2,597,295	
93	health insurance	2,279,928	-	-	-	2,279,928	2,315,964	
93a	retirement benefits	4,360,294	-	-	-	4,360,294	4,541,696	
94	federal programs	297,109	34,371	-	-	331,480	287,614	Title funding

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	audit adjustment		-	-	-	-	
	sub-total teachers	34,889,671	(232,878)	-	-	34,656,793	34,624,582
						-	
	<b>Capital Projects</b>						
95	instructional/office equipment	740,000	-	-	-	740,000	913,648
96	building improvement	270,000	-	-	-	270,000	261,050
97	maintenance equipment	49,500	-	-	-	49,500	51,377
98	furniture/computer equipment	60,750	-	-	-	60,750	25,725
99	*2006 Bond Issue	-	-	-	-	-	1,052,257
100	Energy Lease	-	-	-	-	-	-
	sub-total building	1,120,250	-	-	-	1,120,250	2,304,057
	<b>OPERATING EXPENSES</b>	56,280,331	(320,138)	-	-	55,960,193	57,728,467
	<b>DEBT SERVICE FUND EXPENSES</b>						
101	principal	15,570,000	7,615,000	-	-	23,185,000	2,635,720
102	interest and fees	2,993,298	263,600	-	-	3,256,898	3,468,159
103	Refunding Bonds		-	-	-	-	-
	audit adjustment		-	-	-	-	
	sub-total debt service	18,563,298	7,878,600	-	-	26,441,898	6,103,879
	<b>SUMMARY</b>						
	<b>TOTAL EXPENSES</b>	74,843,629	7,558,461	-	-	82,402,090	63,832,346
	<b>TOTAL RECEIPTS</b>	60,332,058	456,314	-	-	60,788,372	61,709,944
	<b>Operating Receipts</b>	55,927,030	251,689	-	-	56,178,719	57,492,191
	<b>Operating Expenses</b>	56,280,331	(320,138)	-	-	55,960,193	57,728,467
	<b>Surplus (Deficit)</b>	(353,301)	571,827	-	-	218,526	(236,275)