

**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
	LOCAL RECEIPTS						
1	current property tax	42,098,655	0	0	0	42,098,655	41,858,671
	General Fund	24,658,655	(213,334)	0	0	24,445,321	24,881,687
	Special Fund	13,025,000	19,695	0	0	13,044,695	12,544,915
	Capital Fund	465,000	(9,529)	0	0	455,471	438,021
	Debt Service Fund	3,950,000	203,168	0	0	4,153,168	3,994,049
2	delinquent property tax	775,000	(0)	(300,000)	0	475,000	666,585
	General Fund	450,000	17	(174,200)	0	275,817	395,225
	Special Fund	235,000	5,142	(92,958)	0	147,184	200,518
	Capital Fund	15,000	(6,616)	(3,246)	0	5,138	7,001
	Debt Service Fund	75,000	1,456	(29,596)	0	46,861	63,841
3	financial institution tax	15,100	0	18,674	0	33,774	12,136
	General Fund	8,000	0	10,843	0	18,843	8,000
	Special Fund	6,000	0	5,786	0	11,786	4,135
	Capital Fund	1,000	0	1,842	0	2,842	0
	Debt Service Fund	100	0	202	0	302	0
4	sales tax (prop. C)	2,900,000	400,000	0	0	3,300,000	3,572,411
	General Fund	1,400,000	81,410	0	0	1,481,410	1,603,698
	Special Fund	1,500,000	318,590	0	0	1,818,590	1,968,713
6	tuition	650,000	0	0	0	650,000	678,811
	General Fund	0	0	0	0	0	0
	Special Fund	650,000	0	0	0	650,000	678,811
7	earnings on investments	7,250	0	6,250	0	13,500	70,317
	General Fund	6,000	0	5,000	0	11,000	10,733
	Special Fund	750	0	250	0	1,000	603
	Capital Fund	250	0	250	0	500	0
	Debt Service Fund	250	0	750	0	1,000	58,980
8	community education	60,000	0	0	0	60,000	50,900
	General Fund	60,000	0	0	0	60,000	50,900
9	student activities	1,600,000	0	0	0	1,600,000	1,748,300
	General Fund	1,600,000	0		0	1,600,000	1,748,300

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Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual
10	food service	750,000	0	0	0	750,000	818,161
	General Fund	750,000	0	0	0	750,000	818,161
11	other local	207,000	0	0	0	207,000	370,167
	General Fund	195,199	0	0	0	195,199	350,182
	Special Fund	11,801	0		0	11,801	19,985
	Debt Service Fund	0			0	0	
	Capital Fund	0	0		0	0	0
11a	Transfer student tuition	876,375	(31,333)	0	0	845,042	1,112,102
	General Fund	876,375	(31,333)		0	845,042	1,112,102
	Special Fund	0				0	0
11b	Preschool tuition	1,200,000	(58,000)			1,142,000	1,041,951
	General Fund	1,200,000	(58,000)			1,142,000	1,041,951
	Special Fund					0	0
12	adventure club	1,100,000	0	0	0	1,100,000	1,157,311
	General Fund	1,100,000	0	0	0	1,100,000	1,157,311
	sub-total local	52,239,380	310,667	(275,076)	0	52,274,971	
					0	0	
	COUNTY RECEIPTS				0	0	
13	finest and forfeitures	50,000		(5,888)	0	44,112	48,171
	Special Fund	50,000		(5,888)	0	44,112	48,171
14	state assessed utilities	585,000		0	0	585,000	698,482
	General Fund	350,000		0	0	350,000	387,963
	Special Fund	140,000		0	0	140,000	200,529
	Capital Fund	10,000		0	0	10,000	9,108
	Debt Service	85,000	0	0	0	85,000	100,883
15	other county-stock insurance tax	0	0	0	0	0	
	General Fund	0	0	0	0	0	0
	Special Fund	0	0	0	0	0	0
	Capital Fund	0	0	0	0	0	0
	Debt Service	0	0	0	0	0	0
	sub-total county	635,000	0	(5,888)	0	629,112	
						0	
	STATE RECEIPTS					0	
16	state foundation formula	5,300,000	(25,253)	412,879	0	5,687,626	5,857,512
	General Fund	0	0	0	0	0	0
	Special Fund	5,300,000	(25,253)	412,879	0	5,687,626	5,857,512

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17	fair share-cigarette tax	0	0	0	0	0	0
	General Fund	0	0	0	0	0	0
	Special Fund	0	0	0	0	0	0
18	transportation	5,000	(1,100)	0	0	3,900	4,545
	General Fund	5,000	(1,100)	0	0	3,900	4,545
	Special Fund	0	0	0	0	0	0
19	exceptional pupils (reading)	0	0	0	0	0	0
	General Fund	0	0	0	0	0	0
	Special Fund	0	0	0	0	0	0
20	gifted education	0	0	0	0	0	0
	General Fund	0	0	0	0	0	0
	Special Fund	0	0	0	0	0	0
21	non-MO ins. co. tax (textbooks)	0	0	0	0	0	0
	General Fund	0	0	0	0	0	0
22	transfer students	0	0	0	0	0	0
	General Fund	0	0	0	0	0	0
	Special Fund	0	0	0	0	0	0
23	food service	8,000	0	0	0	8,000	8,674
	General Fund	8,000			0	8,000	8,674
24	other state	950,000	0	60,000	0	1,010,000	985,699
	General Fund	950,000	0	60,000	0	1,010,000	984,799
	Special Fund	0				0	900
	Capital Fund	0				0	0
	sub-total state	6,263,000	(26,353)	472,879	0	6,709,526	6,856,430
		1,900,000					
	FEDERAL RECEIPTS						
25	food service	425,000	0	0	0	425,000	422,578
	General Fund	425,000	0	0	0	425,000	422,578
26	title I (chapter I) (study skills)	350,000	152,000	36,900	0	538,900	375,477
	General Fund	350,000	152,000	36,900	0	538,900	375,477
	Special Fund	0				0	0
	Capital Fund	0				0	0
27	title VI (wings)	0					0
	General Fund	0				0	0
	Special Fund	0	0	0	0	0	0
28	other federal	419,678	20,000	105,150	0	544,828	143,572

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	General Fund	125,000	20,000	105,150	0	250,150	143,572	
	Special Fund	0	0	0	0	0	0	
	Capital Fund	0	0	0	0	0	0	
	Debt Service Fund	294,678		0		294,678	0	
29	even start	0				0	0	
	General Fund	0				0	0	
	Special Fund	0	0	0	0	0	0	
30	hands on minds on	0	0	0	0	0	0	

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Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual
	General Fund	0	0	0	0	0	0
	sub-total federal	1,194,678	172,000	142,050	0	1,508,728	941,627
	TOTAL RECEIPTS	60,332,058	456,314	333,965	0	61,122,337	7,798,057
	Receipts Summary by Fund						
	General Fund	34,517,229	(50,340)	43,693	0	34,510,582	35,505,859
	Special Fund (Teachers)	20,918,551	318,174	320,070	0	21,556,795	21,524,792
	Capital Projects Fund (Building)	491,250	(16,145)	(1,153)	0	473,952	454,130

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	Debt Service Fund	4,405,028	204,624	(28,644)	0	4,581,008	4,217,753
	TOTAL RECEIPTS	60,332,058	456,314	333,965	0	61,122,337	61,702,532
						0	
	INCIDENTAL FUND EXPENSES					0	
36	support staff	1,981,097	(87,260)	0	0	1,893,837	2,172,389
37	teacher aides	1,221,723	0	0	0	1,221,723	1,411,426
39	secretarial staff	1,066,869	19,023	0	0	1,085,892	1,077,511
40	custodial staff	1,647,963	0	0	0	1,647,963	1,658,544
41	federal programs	325,961	0	105,000	0	430,961	258,684
42	retirement benefits	1,258,478	0	0	0	1,258,478	1,087,710
43	health insurance	1,046,496	0	0	0	1,046,496	1,039,492
44	unemployment benefits	25,000	0	0	0	25,000	20,196
45	new employee hiring	50,000	(25,000)	0	0	25,000	5,829
46	audit by CPA firm	25,000	0	0	0	25,000	13,000
47	payroll services	119,675	0	0	0	119,675	117,327
48	legal counsel	60,000	0	0	0	60,000	83,688
49	medical	7,500	0	0	0	7,500	10,103
50	elections	15,000	0	0	0	15,000	19,623
51	gas/electric/water	1,232,772	0	0	0	1,232,772	1,285,057
52	teacher training	157,950	0	0	0	157,950	226,345
53	tuition reimbursement	0	0	0	0	0	59,100
54	commencement/accreditation	15,000	0	0	0	15,000	7,065
55	contract transportation	271,436	0	0	0	271,436	264,816
56	A+ Schools Grant	0	0	0	0	0	0
57	district travel	16,875	0	0	0	16,875	25,678
58	professional conferences	41,375	0	0	0	41,375	45,518
59	insurance	737,500	0	0	0	737,500	706,801
60	telephone & postage	250,000	0	0	0	250,000	228,851
61	printing	25,000	0	0	0	25,000	14,365
62	safety and security	80,000	0	0	0	80,000	80,916
63	instructional supplies	434,084	0	0	0	434,084	813,409
64	fifth grade camp	22,000	0	0	0	22,000	19,612
65	guidance/testing supplies	49,410	0	0	0	49,410	39,685
66	administrative supplies	81,000	25,000	0	0	106,000	63,555
67	custodial supplies	160,000	0	0	0	160,000	164,762
68	music supplies	23,750	0	0	0	23,750	20,287

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69	student activities	1,650,000	0	0	0	1,650,000	1,666,371
70	tech development fund	275,000	0	0	0	275,000	276,719
71	textbooks	185,000	0	0	0	185,000	159,210
72	coop. sch. dist. -a/v materials	55,000	0	0	0	55,000	39,526
73	library materials	67,275	0	0	0	67,275	63,386
74	office equipment/repair	152,736	0	0	0	152,736	229,370
75	food service	1,156,932	0	0	0	1,156,932	1,123,235
76	public relations	134,708	0	0	0	134,708	129,780
77	community education	60,000	0	0	0	60,000	49,249
78	parents as first teachers	115,000	0	0	0	115,000	111,896
79	interest	15,000	0	0	0	15,000	10,025
80	maintenance salaries	937,095	0	0	0	937,095	1,014,938
81	adventure club	1,100,000	0	0	0	1,100,000	843,638
82	Head Start/ EEG Grant	75,000	0	0	0	75,000	75,198
83	children's trust fund	0	0	0	0	0	0
84	preschool program	1,200,000	(65,717)	0	0	1,134,283	1,234,788
85	main.sup. HVAC,ELEC,PLB	166,250	0	0	0	166,250	293,224
86	bldg. upkeep	246,500	0	0	0	246,500	242,667
87	care of grounds	200,000	0	0	0	200,000	159,221
88	care of vehicles	30,000	0	0	0	30,000	28,632
	audit adjustment		0	0	0	0	
	sub-total incidental	20,270,410	(133,954)	105,000	0	20,241,456	20,792,416
			0				0
	TEACHERS FUND EXPENSES		0				0
89	teacher salaries	21,943,264	(173,377)	0	0	21,769,887	22,008,765
89a	Tuition to other districts	1,200,000				1,200,000	590,447
90	teacher sal.-spec.prog.	1,771,757	47,500	0	0	1,819,257	1,829,012
91	substitute teachers	450,000	0	0	0	450,000	453,790
92	administrator salaries	2,587,319	(141,372)	0	0	2,445,947	2,597,295
93	health insurance	2,279,928	0	0	0	2,279,928	2,315,964
93a	retirement benefits	4,360,294	0	0	0	4,360,294	4,541,696
94	federal programs	297,109	34,371	39,670	0	371,150	287,614

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	audit adjustment		0	0	0	0	
	sub-total teachers	34,889,671	(232,878)	39,670	0	34,696,463	34,624,582
						0	
	Capital Projects						
95	instructional/office equipment	740,000	0	0	0	740,000	913,648
96	building improvement	270,000	0	0	0	270,000	261,050
97	maintenance equipment	49,500	0	0	0	49,500	51,377
98	furniture/computer equipment	60,750	0	0	0	60,750	25,725
99	*2006 Bond Issue	0	0	0	0	0	0
100	Energy Lease	0	0	0	0	0	0
	sub-total building	1,120,250	0	0	0	1,120,250	1,251,799
	OPERATING EXPENSES	56,280,331	(366,832)	144,670	0	56,058,169	56,668,798
	DEBT SERVICE FUND EXPENSES						
101	principal	15,570,000	7,615,000	0	0	23,185,000	2,635,720
102	interest and fees	2,993,298	263,600	0	0	3,256,898	3,468,159
103	Refunding Bonds		0	0	0	0	0
	audit adjustment		0	0	0	0	
	sub-total debt service	18,563,298	7,878,600	0	0	26,441,898	6,103,879
	SUMMARY			0			
	TOTAL EXPENSES	74,843,629	7,511,768	144,670	0	82,500,067	62,772,678
	TOTAL RECEIPTS	60,332,058	456,314	333,965	0	61,122,337	61,702,532
	Operating Receipts	55,927,030	251,689	362,609	0	56,541,329	57,484,780
	Operating Expenses	56,280,331	(366,832)	144,670	0	56,058,169	56,668,798
	Surplus (Deficit)	(353,301)	618,521	217,939	0	483,160	815,982