

**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
	<b>LOCAL RECEIPTS</b>					
1	current property tax	<b>41,350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,350,000</b>
	General Fund	23,650,000	0	0	0	23,650,000
	Special Fund	13,500,000	0	0	0	13,500,000
	Capital Fund	250,000	0	0	0	250,000
	Debt Service Fund	3,950,000	0	0	0	3,950,000
2	delinquent property tax	<b>970,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>965,000</b>
	General Fund	575,000	0	0	0	575,000
	Special Fund	285,000	0	0	0	285,000
	Capital Fund	15,000	0	0	0	15,000
	Debt Service Fund	95,000	0	0	0	90,000
3	financial institution tax	<b>24,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,500</b>
	General Fund	12,000	0	0	0	12,000
	Special Fund	11,500	0	0	0	11,500
	Capital Fund	500	0	0	0	500
	Debt Service Fund	500	0	0	0	500
4	sales tax (prop. C)	<b>2,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800,000</b>
	General Fund	1,700,000	0	0	0	1,700,000
	Special Fund	1,100,000	0	0	0	1,100,000
6	tuition	<b>700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700,000</b>
	General Fund	400,000	0	0	0	400,000
	Special Fund	300,000	0	0	0	300,000
7	earnings on investments	<b>8,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>
	General Fund	6,000	0	0	0	6,000
	Special Fund	1,500	0	0	0	1,500
	Capital Fund	500	0	0	0	500
	Debt Service Fund	500	0	0	0	500
8	community education	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>
	General Fund	70,000	0	0	0	70,000
9	student activities	<b>1,650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,650,000</b>
	General Fund	1,650,000	0		0	1,650,000

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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
10	food service	720,000	0	0	0	720,000
	General Fund	720,000	0	0	0	720,000
11	other local	1,225,000	0	0	0	1,225,000
	General Fund	1,225,000	0	0	0	1,225,000
	Special Fund	-	0		0	-
	Debt Service Fund				0	-
	Capital Fund	-	0		0	-
11a	Transfer student tuition	973,750	0	0	0	973,750
	General Fund	973,750	0		0	973,750
	Special Fund					-
12	adventure club	930,000	0	0	0	930,000
	General Fund	930,000	0	0	0	930,000
	sub-total local	51,421,750	-	0	0	51,421,750
						-
	<b>COUNTY RECEIPTS</b>					-
13	finances and forfeitures	52,000	0	0	0	52,000
	Special Fund	52,000	0		0	52,000
14	state assessed utilities	585,000	0	0	0	585,000
	General Fund	340,000	0	0	0	340,000
	Special Fund	159,300	0	0	0	159,300
	Capital Fund	700	0	0	0	700
	Debt Service	85,000	0	0	0	85,000
15	other county-stock insurance tax	-	0	0	0	-
	General Fund	-	0	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	0	0	637,000
						-
	<b>STATE RECEIPTS</b>					-
16	state foundation formula	4,909,932	0	0	0	4,909,932
	General Fund		0	0	0	-
	Special Fund	4,909,932	0	0	0	4,909,932
17	fair share-cigarette tax	0	0	0	0	-

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	General Fund	0	0	0	0	-
	Special Fund	0	0	0	0	-
18	transportation	5,000	0	0	0	5,000
	General Fund	5,000	0	0	0	5,000
	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	0	5,000
	General Fund	5,000			0	5,000
24	other state	1,700,000	0	0	0	1,700,000
	General Fund	1,700,000	0	0	0	1,700,000
	Special Fund	0				-
	Capital Fund	0				-
	sub-total state	6,619,932	0	0	0	6,619,932
	<b>FEDERAL RECEIPTS</b>					
25	food service	375,000	0	0	0	375,000
	General Fund	375,000	0	0	0	375,000
26	title I (chapter I) (study skills)	493,000	0	0	0	493,000
	General Fund	415,236	0	0	0	415,236
	Special Fund	77,764				77,764
	Capital Fund	0				-
27	title VI (wings)	0				-
	General Fund	0				-
	Special Fund	0	0	0	0	-

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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
28	other federal	519,678	-96,597	0	0	423,081
	General Fund	225,000	-96,597	0	0	128,403
	Special Fund	0	0	0	0	-
	Capital Fund	0	0	0	0	-
	Debt Service Fund	294,678		0		294,678
29	even start	0				-
	General Fund	0				-
	Special Fund	0	0	0	0	-
30	hands on minds on	0	0	0	0	-
	General Fund	0	0	0	0	-
	sub-total federal	1,387,678	-96,597	0	0	1,291,081
	<b>TOTAL RECEIPTS</b>	<b>60,066,360</b>	<b>-96,597</b>	<b>0</b>	<b>0</b>	<b>59,969,763</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
	<b>Receipts Summary by Fund</b>					
	General Fund	34,976,986	-96,597	0	0	<b>34,880,389</b>
	Special Fund (Teachers)	20,396,996	0	0	0	<b>20,396,996</b>
	Capital Projects Fund (Building)	266,700	0	0	0	<b>266,700</b>
	Debt Service Fund	4,425,678	0	0	0	<b>4,425,678</b>
	<b>TOTAL RECEIPTS</b>	<b>60,066,360</b>	<b>-96,597</b>	<b>0</b>	<b>0</b>	<b>59,969,763</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
	<b>INCIDENTAL FUND EXPENSES</b>					-
36	support staff	1,958,988	0	0	0	1,958,988
37	teacher aides	1,504,567	0	0	0	1,504,567
39	secretarial staff	1,087,164	0	0	0	1,087,164
40	custodial staff	1,683,228	0	0	0	1,683,228
41	federal programs	261,263	0	0	0	261,263
42	retirement benefits	1,195,067	0	0	0	1,195,067
43	health insurance	993,135	0	0	0	993,135
44	unemployment benefits	25,000	0	0	0	25,000
45	new employee hiring	25,000	0	0	0	25,000
46	audit by CPA firm	25,000	0	0	0	25,000
47	payroll services	117,426	0	0	0	117,426
48	legal counsel	60,000	0	0	0	60,000
49	medical	7,500	0	0	0	7,500
50	elections	11,100	0	0	0	11,100
51	gas/electric/water	1,171,732	0	0	0	1,171,732
52	teacher training	175,500	0	0	0	175,500
53	tuition reimbursement	60,000	0	0	0	60,000
54	commencement/accreditation	15,000	0	0	0	15,000
55	contract transportation	247,758	0	0	0	247,758
56	A+ Schools Grant	45,000	0	0	0	45,000
57	district travel	30,000	0	0	0	30,000
58	professional conferences	54,500	0	0	0	54,500
59	insurance	613,984	0	0	0	613,984
60	telephone & postage	250,000	0	0	0	250,000
61	printing	25,000	0	0	0	25,000
62	safety and security	80,000	0	0	0	80,000
63	instructional supplies	553,400	-45,775	0	0	507,625
64	fifth grade camp	22,000	0	0	0	22,000
65	guidance/testing supplies	54,900	0	0	0	54,900
66	administrative supplies	90,000	0	0	0	90,000
67	custodial supplies	160,000	0	0	0	160,000
68	music supplies	25,000	0	0	0	25,000
69	student activities	1,650,000	0	0	0	1,650,000

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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
70	tech development fund	275,000	0	0	0	275,000
71	textbooks	185,000	0	0	0	185,000
72	coop. sch. dist. -a/v materials	55,000	0	0	0	55,000
73	library materials	67,275	0	0	0	67,275
74	office equipment/repair	115,000	45,775	0	0	160,775
75	food service	868,502	0	0	0	868,502
76	public relations	141,798	0	0	0	141,798
77	community education	60,000	0	0	0	60,000
78	parents as first teachers	115,000	0	0	0	115,000
79	interest	15,000	0	0	0	15,000
80	maintenance salaries	977,576	0	0	0	977,576
81	adventure club	925,000	0	0	0	925,000
82	Head Start/ EEG Grant	81,000	0	0	0	81,000
83	children's trust fund	0	0	0	0	-
84	preschool program	1,100,000	0	0	0	1,100,000
85	main.sup. HVAC,ELEC,PLB	175,000	0	0	0	175,000
86	bldg. upkeep	246,500	0	0	0	246,500
87	care of grounds	200,000	0	0	0	200,000
88	care of vehicles	30,000	0	0	0	30,000
	audit adjustment		0	0	0	-
	sub-total incidental	19,910,863	0	0	0	19,910,863
			0			
	<b>TEACHERS FUND EXPENSES</b>		0			
89	teacher salaries	24,071,272	0	0	0	24,071,272
90	teacher sal.-spec.prog.	1,786,634	0	0	0	1,786,634
91	substitute teachers	424,224	0	0	0	424,224
92	administrator salaries	2,616,379	0	0	0	2,616,379
93	health insurance	2,359,375	0	0	0	2,359,375
93a	retirement benefits	4,494,378	0	0	0	4,494,378
94	federal programs	239,798	0	0	0	239,798
	audit adjustment		0	0	0	-
	sub-total teachers	35,992,059	0	0	0	35,992,059
						-

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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
	<b>Capital Projects</b>					
95	instructional/office equipment	740,000	0	0	0	740,000
96	building improvement	300,000	0	0	0	300,000
97	maintenance equipment	55,000	0	0	0	55,000
98	furniture/computer equipment	67,500	0	0	0	67,500
99	*2006 Bond Issue	0	0	0	0	-
100	Energy Lease	0	0	0	0	-
	sub-total building	1,162,500	0	0	0	1,162,500
	<b>OPERATING EXPENSES</b>	57,065,422	- 0	-	0	- - 57,065,422
	<b>DEBT SERVICE FUND EXPENSES</b>					
101	principal	2,460,000	0	0	0	2,460,000
102	interest and fees	2,831,174	0	0	0	2,831,174
103	Refunding Bonds		0	0	0	-
	audit adjustment		0	0	0	-
	sub-total debt service	5,291,174	0	0	0	5,291,174
	<b>SUMMARY</b>			0		
	<b>TOTAL EXPENSES</b>	62,356,596	0	0	0	62,356,596
	<b>TOTAL RECEIPTS</b>	60,066,360	-96,597	0	0	59,969,763
	Surplus (Deficit)	(2,290,236)	- -96,597	0	- -	(2,386,833)
	<b>Operating Receipts</b>	55,640,682	- -96,597	0	- -	55,544,085
	<b>Operating Expenses</b>	57,065,422	0	0	0	57,065,422
	<b>Surplus (Deficit)</b>	(1,424,740)	- -96,597	0	0	(1,521,337)



Webster Groves School District  
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<b>2013-14</b>	
<b>Actual</b>	
<b>41,513,337</b>	
24,631,662	
12,474,456	
435,692	
3,971,527	
<b>1,154,212</b>	
666,385	
349,383	
20,630	
117,815	
<b>78,322</b>	
45,899	
23,959	
837	
7,628	
<b>3,369,362</b>	
1,512,547	
1,856,815	
<b>750,933</b>	
375,330	
375,604	
<b>9,423</b>	
7,870	
649	
0	
903	
<b>66,969</b>	
66,969	
<b>1,577,438</b>	
1,577,438	

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<b>2013-14</b>	
<b>Actual</b>	
<b>740,082</b>	
740,082	
<b>1,316,839</b>	
1,316,839	
-	
-	
-	
<b>1,117,554</b>	
37,311	
1,080,243	
<b>975,463</b>	
975,463	
<b>52,669,933</b>	
<b>86,271</b>	
86,271	
<b>662,803</b>	
366,433	
189,401	
7,341	
99,628	
-	
-	
0	
0	
0	
<b>749,074</b>	
<b>5,151,397</b>	
5,151,397	
<b>0</b>	

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2013-14	
Actual	
0	
0	
<b>7,041</b>	
7,041	
0	
<b>0</b>	
0	
0	
<b>0</b>	
0	
0	
<b>0</b>	
0	
0	
0	
<b>7,854</b>	
7,854	
<b>974,259</b>	
956,809	
17,450	
0	
<b>6,140,551</b>	
<b>443,274</b>	
443,274	
<b>313,085</b>	
313,085	
0	
0	
<b>0</b>	
0	
0	

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2013-14	
Actual	
698,465	
160,384	
0	
0	
538,081	
0	
0	
0	
0	
0	
1,454,824	
61,014,381	

**Webster Groves School District  
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<b>2013-14</b>	
<b>Actual</b>	
34,208,673	
21,605,627	
464,500	
4,735,582	
<b>61,014,381</b>	

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2013-14	
Actual	
1,920,530	
1,396,905	
1,055,878	
1,624,196	
246,378	
1,053,107	
779,051	
14,186	
8,108	
13,000	
114,006	
42,665	
4,631	
15,076	
1,115,827	
199,226	
52,352	
7,611	
242,002	
0	
37,689	
47,117	
596,101	
178,969	
29,367	
109,246	
1,015,559	
257	
26,658	
150,419	
162,783	
16,174	
1,537,715	

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2013-14	
Actual	
273,301	
137,473	
44,165	
52,742	
168,835	
851,473	
128,958	
47,901	
120,981	
3,000	
1,024,947	
923,871	
59,868	
0	
1,126,655	
220,780	
247,037	
202,173	
48,215	
19,495,161	
23,362,486	
1,756,159	
412,107	
2,565,077	
2,225,874	
4,338,296	
235,658	
34,895,657	

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2013-14	
Actual	
531,508	
355,819	
71,928	
20,742	
0	
0	
979,997	
55,370,815	
2,585,000	
3,280,191	
5,865,191	
61,236,006	
61,014,381	
(221,624)	
56,278,800	
55,370,815	
907,985	