

**Webster Groves School District  
2013-14  
Budget Adjustments**

Line #	Description	2013-14 Original Budget	2013-14 Revision One	2013-14 Revision Two	2013-14 Revision Three	2013-14 Revised Budget
	<b>LOCAL RECEIPTS</b>					
1	current property tax	<b>41,161,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,161,000</b>
	General Fund	23,500,000	0	0	0	23,500,000
	Special Fund	13,500,000	0	0	0	13,500,000
	Capital Fund	261,000	0	0	0	261,000
	Debt Service Fund	3,900,000	0	0	0	3,900,000
2	delinquent property tax	<b>965,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>965,000</b>
	General Fund	575,000	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	90,000	0	0	0	90,000
3	financial institution tax	<b>12,000</b>	<b>0</b>	<b>66,322</b>	<b>0</b>	<b>78,322</b>
	General Fund	5,700	0	38,398	0	44,098
	Special Fund	4,225	0	21,959	0	26,184
	Capital Fund	75	0	337	0	412
	Debt Service Fund	2,000	0	5,628	0	7,628
4	sales tax (prop. C)	<b>3,050,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,050,000</b>
	General Fund	2,000,000	0	0	0	2,000,000
	Special Fund	1,050,000	0	0	0	1,050,000
6	tuition	<b>650,000</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>725,000</b>
	General Fund	350,000	0	0	0	350,000
	Special Fund	300,000	0	75,000	0	375,000
7	earnings on investments	<b>15,000</b>	<b>0</b>	<b>(5,150)</b>	<b>0</b>	<b>9,850</b>
	General Fund	9,250	0	(3,000)	0	6,250
	Special Fund	250	0	450	0	700
	Capital Fund	500	0	1,400	0	1,900
	Debt Service Fund	5,000	0	(4,000)	0	1,000
8	community education	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
	General Fund	100,000	0	0	0	100,000
9	student activities	<b>1,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,600,000</b>
	General Fund	1,600,000	0		0	1,600,000

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Line #	Description	2013-14 Original Budget	2013-14 Revision One	2013-14 Revision Two	2013-14 Revision Three	2013-14 Revised Budget
10	food service	650,000	0	0.00	0	650,000
	General Fund	650,000	0	0.00	0	650,000
11	other local	1,350,000	58,000	0.00	0	1,408,000
	General Fund	1,350,000	58,000	0.00	0	1,408,000
	Special Fund	-	0		0	-
	Debt Service Fund					
	Capital Fund	-	0		0	-
11a	Transfer student tuition	1,025,000	0	0.00	0	1,025,000
	General Fund	1,025,000	0			1,025,000
	Special Fund					-
12	adventure club	900,000	0	0.00	0	900,000
	General Fund	900,000			0	900,000
	sub-total local	51,478,000	- 58,000	136,172.20	- -	51,672,172
	<b>COUNTY RECEIPTS</b>					
13	finances and forfeitures	52,000	0	0.00	0	52,000
	Special Fund	52,000	0			52,000
14	state assessed utilities	580,000	0	0.00	0	580,000
	General Fund	384,000	0	0.00	0	384,000
	Special Fund	115,300	0	0.00		115,300
	Capital Fund	700	0	0.00		700
	Debt Service	80,000	0	0.00		80,000
15	other county-stock insurance tax	-	0	0.00	0	-
	General Fund	-	0	0.00	0	-
	Special Fund	0	0	0.00	0	-
	Capital Fund	0	0	0.00	0	-
	Debt Service	0	0	0.00	0	-
	sub-total county	632,000	0	0.00	0	632,000
	<b>STATE RECEIPTS</b>					
16	state foundation formula	4,500,000	150,000	0.00	0	4,650,000
	General Fund		0	0.00	0	-
	Special Fund	4,500,000	150,000	0.00	0	4,650,000
17	fair share-cigarette tax	0	0	0.00	0	-

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Line #	Description	2013-14 Original Budget	2013-14 Revision One	2013-14 Revision Two	2013-14 Revision Three	2013-14 Revised Budget
	General Fund	0	0	0.00	0	-
	Special Fund	0	0	0.00	0	-
18	transportation	<b>5,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>5,000</b>
	General Fund	5,000	0	0.00		5,936
	Special Fund	0	0	0.00	0	-
19	exceptional pupils (reading)	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	-
	General Fund	0	0	0.00	0	-
	Special Fund	0	0	0.00	0	-
20	gifted education	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	-
	General Fund	0	0	0.00	0	-
	Special Fund	0	0	0.00	0	-
21	non-MO ins. co. tax (textbooks)	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	-
	General Fund	0	0	0.00	0	-
22	transfer students	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	-
	General Fund	0	0	0.00	0	-
	Special Fund	0	0	0.00	0	-
23	food service	<b>4,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>4,500</b>
	General Fund	4,500				4,500
24	other state	<b>800,000</b>	<b>0</b>	<b>900,000.00</b>	<b>0</b>	<b>1,700,000</b>
	General Fund	800,000	0	900,000.00	0	1,700,000
	Special Fund	0				-
	Capital Fund	0				-
	sub-total state	<b>5,309,500</b>	<b>150,000</b>	<b>900,000.00</b>	<b>0</b>	<b>6,359,500</b>
	<b>FEDERAL RECEIPTS</b>					
25	food service	<b>375,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>375,000</b>
	General Fund	375,000	0	0.00	0	375,000
26	title I (chapter I) (study skills)	<b>510,125</b>	<b>-16,525</b>	<b>0.00</b>	<b>0</b>	<b>493,600</b>
	General Fund	470,125	-16,525	0.00	0	453,600
	Special Fund	40,000				40,000
	Capital Fund	0				-
27	title VI (wings)	<b>0</b>				-
	General Fund	0				-
	Special Fund	0	0	0.00	0	-

**Webster Groves School District  
2013-14  
Budget Adjustments**

		2013-14	2013-14	2013-14	2013-14	2013-14
Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget
28	other federal	673,264	-109,158	0.00	0	564,106
	General Fund	378,586	-109,158	0.00	0	269,428
	Special Fund	0	0	0.00	0	-
	Capital Fund	0	0	0.00	0	-
	Debt Service Fund	294,678		0.00		294,678
29	even start	0				-
	General Fund	0				-
	Special Fund	0	0	0.00	0	-
30	hands on minds on	0	0	0.00	0	-
	General Fund	0	0	0.00	0	-
	sub-total federal	1,558,389	-125,683	0.00	0	1,432,706
	<b>TOTAL RECEIPTS</b>	<b>58,977,889</b>	<b>82,317</b>	<b>1,036,172.20</b>	<b>0</b>	<b>60,096,378</b>

**Webster Groves School District  
2013-14  
Budget Adjustments**

Line #	Description	2013-14 Original Budget	2013-14 Revision One	2013-14 Revision Two	2013-14 Revision Three	2013-14 Revised Budget
	<b>Receipts Summary by Fund</b>					-
	General Fund	34,482,161	-67,683	935,398.20	0	35,349,876
	Special Fund (Teachers)	19,846,775	150,000	97,409.00	0	20,094,184
	Capital Projects Fund (Building)	277,275	0	1,737.00	0	279,012
	Debt Service Fund	4,371,678	0	1,628.00	0	4,373,306
	<b>TOTAL RECEIPTS</b>	<b>58,977,889</b>	<b>82,317</b>	<b>1,036,172.20</b>	<b>0</b>	<b>60,096,378</b>
						-

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2013-14  
Budget Adjustments**

Line #	Description	2013-14 Original Budget	2013-14 Revision One	2013-14 Revision Two	2013-14 Revision Three	2013-14 Revised Budget
	<b>INCIDENTAL FUND EXPENSES</b>					-
36	support staff	1,823,901	0	0.00	0	1,823,901
37	teacher aides	1,442,968	0	0.00	0	1,442,968
39	secretarial staff	1,030,801	0	0.00	0	1,030,801
40	custodial staff	1,645,724	0	0.00	0	1,645,724
41	federal programs	493,358	0	0.00	0	493,358
42	retirement benefits	1,151,103	0	0.00	0	1,151,103
43	health insurance	849,243	0	0.00	0	849,243
44	unemployment benefits	25,000	0	0.00	0	25,000
45	new employee hiring	25,000	0	0.00	0	25,000
46	audit by CPA firm	25,000	0	0.00	0	25,000
47	payroll services	80,698	0	0.00	0	80,698
48	legal counsel	75,000	0	0.00	0	75,000
49	medical	7,500	0	0.00	0	7,500
50	elections	11,100	0	0.00	0	11,100
51	gas/electric/water	1,085,595	0	0.00	0	1,085,595
52	teacher training	175,500	0	0.00	0	175,500
53	tuition reimbursement	60,000	0	0.00	0	60,000
54	commencement/accreditation	15,000	0	0.00	0	15,000
55	contract transportation	289,900	0	0.00	0	289,900
56	A+ Schools Grant	45,000	0	0.00	0	45,000
57	district travel	30,000	0	0.00	0	30,000
58	professional conferences	47,500	7,000	0.00	0	54,500
59	insurance	577,116	0	0.00	0	577,116
60	telephone & postage	250,000	0	0.00	0	250,000
61	printing	25,000	0	0.00	0	25,000
62	safety and security	80,000	0	0.00	0	80,000
63	instructional supplies	593,400	0	0.00	0	593,400
64	fifth grade camp	22,000	0	0.00	0	22,000
65	guidance/testing supplies	54,900	0	0.00	0	54,900
66	administrative supplies	90,000	0	0.00	0	90,000
67	custodial supplies	160,000	0	0.00	0	160,000
68	music supplies	25,000	0	0.00	0	25,000
69	student activities	1,600,000	0	0.00	0	1,600,000

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Line #	Description	2013-14 Original Budget	2013-14 Revision One	2013-14 Revision Two	2013-14 Revision Three	2013-14 Revised Budget
70	tech development fund	275,000	0	0.00	0	275,000
71	textbooks	184,929	0	0.00	0	184,929
72	coop. sch. dist. -a/v materials	55,000	0	0.00	0	55,000
73	library materials	67,275	0	0.00	0	67,275
74	office equipment/repair	115,000	0	0.00	0	115,000
75	food service	1,119,426	0	0.00	0	1,119,426
76	public relations	139,018	0	0.00	0	139,018
77	community education	60,000	0	0.00	0	60,000
78	parents as first teachers	115,000	0	0.00	0	115,000
79	interest	15,000	0	0.00	0	15,000
80	maintenance salaries	1,008,409	0	0.00	0	1,008,409
81	adventure club	875,000	0	0.00	0	875,000
82	Head Start/ EEG Grant	81,000	0	0.00	0	81,000
83	children's trust fund	0	0	0.00	0	-
84	preschool program	1,020,000	58,000	0.00	0	1,078,000
85	main.sup. HVAC,ELEC,PLB	175,000	0	0.00	0	175,000
86	bldg. upkeep	246,500	0	0.00	0	246,500
87	care of grounds	200,000	0	0.00	0	200,000
88	care of vehicles	30,000	0	0.00	0	30,000
	audit adjustment		0	0.00	0	-
	sub-total incidental	19,693,864	0	65,000	0	19,758,864
			0			-
	<b>TEACHERS FUND EXPENSES</b>		0			-
89	teacher salaries	22,646,640	0	900,000.00	0	23,546,640
90	teacher sal.-spec.prog.	1,895,205	0	0.00	0	1,895,205
91	substitute teachers	408,910	0	0.00	0	408,910
92	administrator salaries	2,584,938	0	0.00	0	2,584,938
93	health insurance	2,216,067	0	0.00	0	2,216,067
93a	retirement benefits	4,243,115	0	0.00	0	4,243,115
94	federal programs	466,209	0	0.00	0	466,209
	audit adjustment		0	0.00	0	-
	sub-total teachers	34,461,084	0	900,000.00	0	35,361,084
						-

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Line #	Description	2013-14 Original Budget	2013-14 Revision One	2013-14 Revision Two	2013-14 Revision Three	2013-14 Revised Budget
	<b>Capital Projects</b>					-
95	instructional/office equipment	740,000	0	0.00	0	740,000
96	building improvement	300,000	0	0.00	0	300,000
97	maintenance equipment	55,000	0	0.00	0	55,000
98	furniture/computer equipment	67,500	0	0.00	0	67,500
99	*2006 Bond Issue	0	0	0.00	0	-
100	Energy Lease	0	0	0.00	0	-
	sub-total building	1,162,500	0	0.00	0	1,162,500
	<b>OPERATING EXPENSES</b>	55,317,448	- 65,000	- 900,000.00	-	56,282,448
						-
	<b>DEBT SERVICE FUND EXPENSES</b>					-
101	principal	2,585,000	0	0.00	0	2,585,000
102	interest and fees	2,742,560	0	0.00	0	2,742,560
103	Refunding Bonds		0	0.00	0	-
	audit adjustment		0	0.00	0	-
	sub-total debt service	5,327,560	0	0.00	0	5,327,560
	<b>SUMMARY</b>			0.00		-
	<b>TOTAL EXPENSES</b>	60,645,008	65,000	900,000.00	0	61,610,008
	<b>TOTAL RECEIPTS</b>	58,977,889	82,317	1,036,172.20	0	60,096,378
	Surplus (Deficit)	(1,667,119)	- 17,317	136,172.20	-	(1,513,630)
	<b>Operating Receipts</b>	54,606,211	- 82,317	1,034,544.20	-	55,723,072
	<b>Operating Expenses</b>	55,317,448	65,000	900,000.00	0	56,282,448
	<b>Surplus (Deficit)</b>	(711,237)	- 17,317	134,544.20	0	(559,376)



Webster Groves School District  
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Budget Adjustments

<b>2012-13</b>	
<b>Actual</b>	
<b>41,325,779</b>	
24,321,431	
12,571,329	
439,016	
3,994,004	
<b>983,004</b>	
570,013	
298,279	
11,342	
103,370	
<b>25,687</b>	
15,115	
7,812	
273	
2,487	
<b>3,144,814</b>	
1,516,578	
1,628,236	
<b>703,515</b>	
468,212	
235,303	
<b>22,876</b>	
10,767	
1,756	
30	
10,323	
<b>106,449</b>	
106,449	
<b>1,645,502</b>	
1,645,502	

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2012-13	
Actual	
721,273	
721,273	
1,199,625	
1,199,625	
-	
-	
-	
1,114,894	
334,468	
780,426	
1,035,809	
1,035,809	
52,029,228	
53,481	
53,481	
604,902	
332,647	
171,946	
9,012	
91,298	
-	
-	
0	
0	
0	
658,382	
5,096,108	
5,096,108	
0	

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2012-13	
Actual	
0	
0	
<b>5,936</b>	
5,936	
0	
<b>0</b>	
0	
0	
<b>0</b>	
0	
0	
<b>0</b>	
0	
<b>0</b>	
0	
0	
<b>8,194</b>	
8,194	
<b>898,926</b>	
495,181	
403,745	
0	
<b>6,009,164</b>	
<b>385,105</b>	
385,105	
<b>468,593</b>	
468,593	
0	
0	
<b>0</b>	
0	
0	

Webster Groves School District  
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2012-13	
Actual	
511,820	
217,142	
0	
0	
294,678	
0	
0	
0	
0	
0	
1,365,517	
60,062,292	

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<b>2012-13</b>	
<b>Actual</b>	
33,858,039	
21,248,421	
459,672	
4,201,481	
<b>59,767,614</b>	

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2012-13	
Actual	
1,847,986	
1,369,828	
1,017,486	
1,560,210	
281,690	
1,114,707	
774,109	
40,000	
13,404	
18,138	
81,353	
72,470	
3,235	
11,017	
1,109,668	
168,940	
54,890	
5,716	
208,701	
0	
18,275	
46,527	
560,307	
246,976	
21,007	
60,106	
794,568	
19,905	
37,859	
183,306	
235,172	
13,638	
1,786,635	

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2012-13	
Actual	
506,016	
179,099	
45,489	
52,149	
109,831	
1,080,274	
135,130	
51,223	
123,024	
5,118	
1,014,278	
947,042	
91,732	
0	
1,091,796	
212,645	
169,350	
167,750	
39,661	
19,799,436	
21,491,742	
1,813,126	
404,550	
2,460,195	
2,113,813	
4,131,893	
382,903	
32,798,221	

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<b>2012-13</b>	
<b>Actual</b>	
<b>456,386</b>	
<b>328,738</b>	
<b>29,888</b>	
<b>30,361</b>	
<b>0</b>	
<b>435</b>	
<b>845,808</b>	
<b>53,443,465</b>	
<b>2,280,000</b>	
<b>3,177,424</b>	
<b>5,457,424</b>	
<b>58,900,889</b>	
<b>60,062,292</b>	
<b>1,161,402</b>	
<b>55,566,133</b>	
<b>53,443,465</b>	
<b>2,122,667</b>	