

**STEPHENVILLE ISD - GENERAL OPERATING FUND**  
**ADOPTED BUDGET FOR 2018-2019 and Proposed Amendments**  
**Revenues by Category and Expenditures by Function**

	2017-2018 FYTD Activity	2017-2018 Revised Budget	Percent of Total	2018-2019 Adopted Budget	Percent of Total	Difference	Percent Inc/Dec	Amendments 1st Quarter	Amendments 2nd Quarter	Amendments 3rd Quarter	2018-2019 Revised Budget
<b>Revenues by Category</b>											
57 Local Taxes and Other Local Revenues	\$ 20,377,362.00	\$ 20,377,362.00	61.82%	\$ 19,644,643.00	59.60%	\$ (732,719.00)	-3.73%	\$ 41,974.00	\$ 2,000.00	\$ 3,968.00	\$ 19,692,585.00
58 State Revenues	\$ 11,342,955.00	\$ 12,049,476.00	36.56%	\$ 11,151,453.00	33.83%	\$ (898,023.00)	-8.05%	\$ 63,446.00	\$ -	\$ 82,430.00	\$ 11,297,329.00
59 Federal Revenues	\$ 280,720.00	\$ 535,682.00	1.63%	\$ 505,000.00	1.53%	\$ (30,682.00)	-6.08%	\$ -	\$ -	\$ -	\$ 505,000.00
79 Transfers In	\$ -	\$ -		\$ -	0.00%	\$ -	0.00%	\$ 500,250.00	\$ (198.00)	\$ -	\$ 500,052.00
<b>Total Revenues</b>	<b>\$ 32,001,037.00</b>	<b>\$ 32,962,520.00</b>	<b>\$ 1.00</b>	<b>\$ 31,301,096.00</b>	<b>\$ 0.95</b>	<b>\$ (1,661,424.00)</b>	<b>\$ (0.18)</b>	<b>\$ 605,670.00</b>	<b>\$ 1,802.00</b>	<b>\$ 86,398.00</b>	<b>\$ 31,994,966.00</b>
<b>Expenditures by Function</b>											
11 Instruction	\$ 16,710,525.92	\$ 17,192,814.00	56.23%	\$ 17,471,483.00	56.09%	\$ 278,669.00	1.59%	\$ 18,557.00	\$ 142,600.00	\$ 34,500.00	\$ 17,667,140.00
12 Instr/Media Resources	\$ 463,801.38	\$ 483,788.00	1.58%	\$ 488,475.00	1.57%	\$ 4,687.00	0.96%	\$ -	\$ -	\$ -	\$ 488,475.00
13 Staff Development	\$ 184,534.29	\$ 203,221.00	0.66%	\$ 172,996.00	0.56%	\$ (30,225.00)	-17.47%	\$ 79,825.00	\$ 3,154.00	\$ 4,319.00	\$ 260,294.00
21 Instructional Leadership	\$ 520,646.06	\$ 569,829.00	1.86%	\$ 623,249.00	2.00%	\$ 53,420.00	8.57%	\$ (2,572.00)	\$ (7,000.00)	\$ (6,900.00)	\$ 606,777.00
23 School Leadership	\$ 1,539,844.99	\$ 1,552,354.00	5.08%	\$ 1,584,501.00	5.09%	\$ 32,147.00	2.03%	\$ -	\$ (1,154.00)	\$ (1,500.00)	\$ 1,581,847.00
31 Guidance & Counseling	\$ 1,093,398.33	\$ 1,103,479.00	3.61%	\$ 954,202.00	3.06%	\$ (149,277.00)	-15.64%	\$ 11,670.00	\$ -	\$ -	\$ 965,872.00
33 Health Services	\$ 280,597.62	\$ 308,038.00	1.01%	\$ 291,604.00	0.94%	\$ (16,434.00)	-5.64%	\$ -	\$ -	\$ -	\$ 291,604.00
34 Student Transportation	\$ 1,228,465.42	\$ 1,288,347.00	4.21%	\$ 1,286,474.00	4.13%	\$ (1,873.00)	-0.15%	\$ 69,307.00	\$ -	\$ 30,368.00	\$ 1,386,149.00
36 Co/Extra Curricular	\$ 1,699,685.23	\$ 1,759,971.00	5.76%	\$ 1,860,068.00	5.97%	\$ 100,097.00	5.38%	\$ -	\$ 53,300.00	\$ (25,000.00)	\$ 1,888,368.00
41 General Administration	\$ 927,196.72	\$ 1,020,239.00	3.34%	\$ 1,030,307.00	3.31%	\$ 10,068.00	0.98%	\$ -	\$ 7,000.00	\$ -	\$ 1,037,307.00
51 Plant Maintenance & Operations	\$ 2,634,539.46	\$ 3,281,456.00	10.73%	\$ 3,385,229.00	10.87%	\$ 103,773.00	3.07%	\$ 10,600.00	\$ -	\$ 82,430.00	\$ 3,478,259.00
52 Security & Monitoring	\$ 83,105.68	\$ 340,320.00	1.11%	\$ 469,620.00	1.51%	\$ 129,300.00	27.53%	\$ -	\$ -	\$ -	\$ 469,620.00
53 Data Processing Services	\$ 845,391.98	\$ 870,238.00	2.85%	\$ 862,201.00	2.77%	\$ (8,037.00)	-0.93%	\$ -	\$ -	\$ -	\$ 862,201.00
61 Community Services	\$ 499.94	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ 1,000.00
93 Payment to Fiscal Agents	\$ 77,000.00	\$ 77,000.00	0.25%	\$ 87,000.00	0.28%	\$ 10,000.00	11.49%	\$ (18,500.00)	\$ -	\$ -	\$ 68,500.00
99 Other Governmental Agencies	\$ 52,419.59	\$ 524,020.00	1.71%	\$ 580,000.00	1.86%	\$ 55,980.00	9.65%	\$ 4,480.00	\$ -	\$ -	\$ 584,480.00
<b>Total Expenditures</b>	<b>\$ 28,341,652.61</b>	<b>\$ 30,576,114.00</b>	<b>100.00%</b>	<b>\$ 31,148,409.00</b>	<b>100.00%</b>	<b>\$ 572,295.00</b>	<b>1.84%</b>	<b>\$ 173,367.00</b>	<b>\$ 197,900.00</b>	<b>\$ 118,217.00</b>	<b>\$ 31,637,893.00</b>
<b>Net</b>	<b>\$ 3,659,384.39</b>	<b>\$ 2,386,406.00</b>		<b>\$ 152,687.00</b>		<b>\$ (2,233,719.00)</b>					<b>\$ 357,073.00</b>

1st	Amendments include increase in for grants received from WHIT & Power Set, Insurance recovery, and increase in state based on current ADA and WADA. Increases for function 11 from grants and also move from payments to fiscal agencies which decreased, increases in function 13 based on required professional development for Bilingual and ESL waiver and exception, decrease in function 21 response to requirement on waiver, increase in function 31 requirement for pic code expenditure increase in pic code 22, increases in function 34 for Smart Tag Purchase Request and bus repair from insurance recovery, increase to ECAD based on current billings. Auditors treated the payments the General Fund made prior to bond sale as a transfers and repayment needs to treated a transfer
2nd	Amendments include increase in function for the telephone system discussed last Board Meeting and \$42,900 for Pre-K needs prior to school start on all day Pre-K; movement from function 11 for Chamberlin UIL expenses to function 36; movement from function 23 at Chamberlin and Central for teacher training in function 13; and receiving gift from Hook PTO and increase teacher professional development for \$2,000 - add to function 13 and correction in transfer in from building for prior expenditures. Increase in function 36 for change in coaching assignments.
3rd	Revenue increased in local for Mini-grant received for Taylor; State Foundation funding increase from appeal of comptroller's values for 16-17 fy, additional fund received from PowerSet and WIT. Expenditure changes in function 11 increase for all-day Pre-K needs, replace district telephone systems, and allocations for Powerset and WIT new funding; in function moves from function 11 and 23 for staff deveopement, payment of UIL fees, increase in 34 and 51 for increased insurance premiums and motor replacement in a bus and allocate funding to work on Bond Auditorium; decrease in function 36 correction of function on band instrument account.

**STEPHENVILLE ISD - DEBT SERVICE FUND**

**ADOPTED BUDGET FOR 2018-2019 and Proposed Amendments**

**Revenues by Category and Expenditures by Function 71 and Object**

	2017-2018 FYTD Activity	2017-2018 Revised Budget	Percent of Total	2018-2019 Adoped Budget	Percent of Total	Difference	Percent Inc/Dec	Amendments 1st Quarter	Amendments 2nd Quarter	Amendments 3rd Quarter	Revised Budget 2018-2019
<b>Revenues by Category</b>											
57 Local Taxes and Other Local Revenues	\$ 1,104,447.85	\$ 1,084,042.00	3.29%	\$ 4,935,566.00	14.97%	\$ 3,851,524.00	78.04%	\$ -	\$ -	\$ -	\$ 4,935,566.00
57 Interest Income	\$ 551,726.00	\$ 3,500.00	0.01%	\$ 1,206,481.00	3.66%	\$ 1,202,981.00	99.71%	\$ (1,192,181.00)	\$ -	\$ 35,000.00	\$ 49,300.00
58 State Revenues	\$ 28,135.00	\$ 57,636.00	0.17%	\$ 41,610.00	0.13%	\$ (16,026.00)	0.00%	\$ -	\$ -	\$ -	\$ 41,610.00
59 Federal Revenues	\$ 111,714.18	\$ 226,307.00	0.69%	\$ 238,000.00	0.72%	\$ 11,693.00	4.91%	\$ -	\$ -	\$ -	\$ 238,000.00
79 Bond Proceeds	\$ -	\$ -	0.00%	\$ 60,800,000.00	184.45%	\$ 60,800,000.00	100.00%	\$ (60,800,000.00)	\$ -	\$ -	\$ -
79 Equity Transfer In	\$ 1,781,000.00	\$ 1,400,000.00	4.25%	\$ -	0.00%	\$ (1,400,000.00)	0.00%	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,577,023.03</b>	<b>\$ 2,771,485.00</b>	<b>8.41%</b>	<b>\$ 67,221,657.00</b>	<b>203.93%</b>	<b>\$ 64,450,172.00</b>	<b>95.88%</b>	<b>\$ (61,992,181.00)</b>	<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ 5,264,476.00</b>
<b>Expenditures by Object</b>											
11 Bond Principal	\$ 1,605,000.00	\$ 1,605,000.00	59.91%	\$ 1,800,000.00	67.19%	\$ 195,000.00	10.83%	\$ -	\$ -	\$ -	\$ 1,800,000.00
21 Bond Interest	\$ 549,718.75	\$ 1,067,338.00	39.84%	\$ 3,144,608.00	117.36%	\$ 2,077,270.00	66.06%	\$ -	\$ -	\$ -	\$ 3,144,608.00
99 Miscellaneous Expenditures	\$ 5,000.00	\$ 6,800.00	0.25%	\$ 7,500.00	0.28%	\$ 700.00	9.33%	\$ -	\$ -	\$ -	\$ 7,500.00
82 Transfers Out	\$ -	\$ -	0.00%	\$ 19,500,000.00	0.00%	\$ 19,500,000.00	0.00%	\$ (19,500,000.00)	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,159,718.75</b>	<b>\$ 2,679,138.00</b>	<b>100.00%</b>	<b>\$ 24,452,108.00</b>	<b>184.83%</b>	<b>\$ 2,272,970.00</b>	<b>89.04%</b>	<b>\$ (19,500,000.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,952,108.00</b>
<b>Net</b>	<b>\$ 1,417,304.28</b>	<b>\$ 92,347.00</b>		<b>\$ 42,769,549.00</b>		<b>\$ 62,177,202.00</b>		<b>\$ (42,492,181.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 312,368.00</b>

1st	Amendments focus on requirements to leave bond proceeds and interest on bond proceeds in Capital Projects Fund until completion of projects. Payment of bond sale expenditures and projected cost of three projects
3rd	Adjustment for interest earnings

**STEPHENVILLE ISD - CAPITAL PROJECTS**

**ADOPTED BUDGET FOR 2018-2019 and Proposed Amendments**

**Revenues by Category and Expenditures by Function 81 and Object**

	2017-2018 FYTD Activity	2017-2018 Revised Budget	Percent of Total	2018-2019 Adoped Budget	Percent of Total	Difference	Percent Inc/Dec	Amendments 1st Quarter	Amendments 2nd Quarter	Amendments 3rd Quarter	Budget 2018-2019
<b>Revenues by Category</b>											
57 Interest Income	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1,192,181.00	\$ -	\$ -	\$ 1,192,181.00
79 Bond Proceeds	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 60,990,114.00	\$ -	\$ -	\$ 60,990,114.00
79 Equity Transfer In	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 62,182,295.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,182,295.00</b>
<b>Expenditures by Object</b>											
81 High School Project	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 56,519,975.00	\$ -	\$ -	\$ 56,519,975.00
81 Softball Field	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1,320,000.00	\$ -	\$ 725,641.00	\$ 2,045,641.00
81 Gilbert Project	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 2,470,000.00	\$ -	\$ -	\$ 2,470,000.00
81 Investment Manangment Fees	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 72,000.00	\$ -	\$ -	\$ 72,000.00
81 Bond Sale Expenses	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 190,114.00	\$ -	\$ -	\$ 190,114.00
81 Transfers out	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 500,025.00	\$ -	\$ 28.00	\$ 500,053.00
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 61,072,114.00</b>	<b>\$ -</b>	<b>\$ 725,669.00</b>	<b>\$ 61,797,783.00</b>
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,110,181.00</b>	<b>\$ -</b>	<b>\$ (725,669.00)</b>	<b>\$ 1,110,181.00</b>

1st	Set up budgets by projects and show bond proceeds and bond sale expenditures
3rd	To allocate funding to complete Softball Field as voted by Board