STEPHENVILLE ISD (Tax M & O $1.06 and I & S $0.2829 equals Total $1.3429)

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	Revised Budget 2018-2019
Revenues by Category									
57 Local Taxes and Other Local Revenu	$ 20,377,362.00	$ 20,377,362.00	61.82%	$ 19,644,643.00	59.60%	$ (732,719.00)	-3.73%	$ 41,974.00	$ 19,686,617.00
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	$ 11,214,899.00
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%	$ 500,025.00	$ 500,250.00
Total Revenues	$ 32,001,037.00	$ 32,962,520.00	100.00%	$ 31,301,096.00	94.96%	$ (1,661,424.00)	-5.31%	$ 105,420.00	$ 31,906,766.00
Expenditures by Function									
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	$ 17,490,040.00
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	$ 252,821.00
21 Instructional Leadership	$ 520,646.06	$ 569,829.00	1.86%	$ 623,249.00	2.00%	$ 53,420.00	8.57%	$ (2,572.00)	$ 620,677.00
23 School Leadership	$ 1,539,844.99	$ 1,552,354.00	5.08%	$ 1,584,501.00	5.09%	$ 32,147.00	2.03%	$ -	$ 1,584,501.00
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	$ 1,355,781.00
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%	$ -	$ 1,860,068.00
41 General Administration	$ 927,196.72	$ 1,020,239.00	3.34%	$ 1,030,307.00	3.31%	$ 10,068.00	0.98%	$ -	$ 1,030,307.00
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	$ 3,395,829.00
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
Total Expenditures	$ 28,341,652.61	$ 30,576,114.00	100.00%	$ 31,148,409.00	100.00%	$ 572,295.00	1.84%	$ 173,367.00	$ 31,321,776.00
Net	$ 3,659,384.39	$ 2,386,406.00		$ 152,687.00		$ (2,233,719.00)			$ 584,990.00

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 priot to bond sale as a transfers and repayment needs to treated a transfer

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	Revised Budget 2018-2019
Revenues by Category									
57 Local Taxes and Other Local Revenu	$ 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)	$ 14,300.00
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%	$ -	$ -
Total Revenues	$ 3,577,023.03	$ 2,771,485.00	8.41%	$ 67,221,657.00	203.93%	$ 64,450,172.00	95.88%	$ (61,992,181.00)	$ 5,229,476.00
Expenditures by Object									
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)	$ -
Total Expenditures	$ 2,159,718.75	$ 2,679,138.00	100.00%	$ 24,452,108.00	184.83%	$ 2,272,970.00	89.04%	$ (19,500,000.00)	$ 4,952,108.00
Net	$ 1,417,304.28	$ 92,347.00		$ 42,769,549.00		$ 62,177,202.00		$ (42,492,181.00)	$ 277,368.00

Amendments focus on requirements to leave bond proceeds and interest on bond proceeds in Capital Projects Fund until completion of projects. Also payment of bond sale expenditures and projected cost of three projects

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	Budget 2018-2019
Revenues by Category									
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%	$ -	$ -
Total Revenues	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 62,182,295.00	$ 62,182,295.00
Expenditures by Object									
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	$ 1,320,000.00
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	$ 500,025.00
Total Expenditures	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 61,072,114.00	$ 61,072,114.00
Net	$ -	$ -		$ -		$ -	0.00%	$ 1,110,181.00	$ 1,110,181.00

Set up budgets by projects and show bond proceeds and bond sale expenditures

STEPHENVILLE ISD - CHILD NUTRITION SERVICES
ADOPTED BUDGET FOR 2018-2019 and Proposed Amendments
Revenues by Category and Expenditures by Function 35 and Object

	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	Revised Budget 2018-2019
57 Other Local Revenues	$ 368,751.26	$ 403,821.00	1.23%	$ 403,821.00	1.23%	$ -	0.00%	$ -	$ 403,821.00
58 State Revenues	$ 17,804.46	$ 7,950.00	0.02%	$ 8,200.00	0.02%	$ 250.00	3.05%	$ -	$ 8,200.00
59 Federal Revenues	$ 992,635.26	$ 973,026.00	2.95%	$ 996,900.00	3.02%	$ 23,874.00	2.39%	$ -	$ 996,900.00
Total Revenues	$ 1,379,190.98	$ 1,384,797.00	4.20%	$ 1,408,921.00	4.27%	$ 24,124.00	1.71%	$ -	$ 1,408,921.00
Expenditures by Object									
10 Personnel	$ 596,869.64	$ 601,213.00	38.85%	$ 636,101.00	40.38%	$ 34,888.00	5.48%	$ -	$ 636,101.00
20 Contract Services	$ 19,404.85	$ 28,150.00	1.82%	$ 21,500.00	1.36%	$ (6,650.00)	-30.93%	$ -	$ 21,500.00
30 Supplies	$ 814,111.80	$ 910,750.00	58.85%	$ 910,750.00	57.81%	$ -	0.00%	$ -	$ 910,750.00
40 Other	$ 722.50	$ 7,500.00	0.48%	$ 7,000.00	0.44%	$ (500.00)	-7.14%	$ -	$ 7,000.00
Total Expenditures by Object	$ 1,431,108.79	$ 1,547,613.00	100.00%	$ 1,575,351.00	100.00%	$ 27,738.00	1.76%	$ -	$ 1,575,351.00
Net	$ (51,917.81)	$ (162,816.00)		$ (166,430.00)		$ (3,614.00)		$ -	$ (166,430.00)