

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 | 2018-2019 Revised Budget |
|---|----------------------------|-----------------------------|---------------------|-----------------------------|---------------------|--------------------------|--------------------|---------------------------|---------------------------|-----------------------------|
| Revenues by Category | | | | | | | | | | |
| 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 | \$ 19,688,617.00 |
| 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% | \$ 500,250.00 | \$ (198.00) | \$ 500,052.00 |
| Total Revenues | \$ 32,001,037.00 | \$ 32,962,520.00 | \$ 1.00 | \$ 31,301,096.00 | \$ 0.95 | \$ (1,661,424.00) | \$ (0.18) | \$ 605,670.00 | \$ 1,802.00 | \$ 31,908,568.00 |
| 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 | \$ 142,600.00 | \$ 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 | \$ 3,154.00 | \$ 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) | \$ (7,000.00) | \$ 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% | \$ - | \$ (1,154.00) | \$ 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% | \$ - | \$ 53,300.00 | \$ 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% | \$ - | \$ 7,000.00 | \$ 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 | \$ 197,900.00 | \$ 31,321,776.00 |
| Net | \$ 3,659,384.39 | \$ 2,386,406.00 | | \$ 152,687.00 | | \$ (2,233,719.00) | | | | \$ 586,792.00 |

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| 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 increae 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. |