

Smithville ISD
Historical Revenue & Expenditure Comparisons
General Fund M & O

Total Fund Balance

Fiscal Year	Enrollment	M&O Tax Rate	Total Revenue	Total Expense	Total Fund Balance	Total F.B. Change from Prior Year	Major Items	3-Month (25%) Optimal Total Fund Balance	Actual \$\$ Over (Under) Optimal Total FB	Actual % Over (Under) Optimal Total FB
07/08	1,695	\$1.04	\$12,613,434	\$13,364,790	\$2,907,322	(\$751,356)	State Mandated HB 1 Salary Increase \$572,000 Fuel/Utilities Increase \$165,000 Maint. Vehicles/Ag Trailer \$87,000 Band Uniforms \$47,000 Ag Barn \$37,000	\$3,341,198	(\$433,876)	-13%
08/09	1,704	\$1.04	\$12,429,465	\$13,254,871	\$2,081,915	(\$825,407)	TEA Prior Yr Revenue Adj. -\$264,000 Increased Staff by 2 2 Buses \$166,000 Ag Barn \$57,000	\$3,313,718	(\$1,231,803)	-37%
09/10	1,735	\$1.04	\$12,339,575	\$12,786,942	\$1,634,548	(\$447,367)	TEA Prior Yr Revenue Adj. -\$248,000 Reduced Staff by 9	\$3,196,736	(\$1,562,188)	-49%
10/11	1,722	\$1.04	\$12,841,666	\$12,889,388	\$1,586,826	(\$47,722)	Teacher Salary Increases \$256,000 4% All Other Salary Increases \$98,000 3% Reduced Staff by 8 Fuel/Utilities Increase \$100,000 Technology Upgrade \$60,000	\$3,222,347	(\$1,635,521)	-51%
11/12	1,705	\$1.17	\$13,763,156	\$12,424,015	\$2,925,968	\$1,339,142	TRE; Salary Freeze; Program Cuts; Reduced Staff by 16. Copier Capital Lease Agmt. \$357,000. Annual Copier Lease savings \$26,000. New Custodial Contract \$92,000 savings.	\$3,106,004	(\$180,036)	-6%
12/13	1,788	\$1.17	\$14,075,450	\$13,155,062	\$3,846,356	\$920,388	Restored 12 positions; Salary Increases \$335,000 3%. 1 Bus & 2 Vans \$132,000	\$3,288,766	\$557,591	17%
13/14	1,771	\$1.17	\$15,609,166	\$14,855,445	\$4,600,077	\$753,721	Salary Increases \$465,105 5%. 3 Buses \$314,000	\$3,713,861	\$886,216	24%
14/15	1,778	\$1.17	\$16,040,279	\$15,503,982	\$5,136,374	\$536,297	Salary Increases \$202,940 2.5%, Increased Staff by 4 - \$172,771, Technology Needs \$102,550, 2 Buses & 1 Maint Truck \$225,000, Custodial Service Contract \$32,755 budgeted increase	\$3,875,996	\$1,260,379	33%
15/16	1,757	\$1.17	\$16,856,234	\$16,486,916	\$5,800,662	\$664,288	Salary Increases \$266,424 2%, Increased Staff by 7 - \$201,585, 1 Bus, 1 Maint Truck, and 1 Van \$150,000	\$4,121,729	\$1,678,933	41%
16/17	1,725	\$1.17	\$17,315,006	\$16,381,425	\$6,734,243	\$933,581	Salary Increases \$551,151 4%, 2 Buses and 1 Box Truck \$256,000, Increased Technology Needs \$94,600	\$4,095,356	\$2,638,887	64%
17/18	1,772	\$1.17	\$17,089,251	\$16,772,452	\$7,051,042	\$316,799	Salary Increases \$60,276 (various %), Increased Staff by 4 - \$216,467, Reduced ALL accounts (except contracts) by 25%, Band Uniforms \$80,000	\$4,193,113	\$2,857,929	68%
18/19	1,770	\$1.17	\$18,015,478	\$17,427,413	\$7,639,107	\$588,065	Salary Increases \$332,739 3%, Longevity Stipend \$56,400, Health Ins Contribution Increase \$22,831, Added District SRO Position \$60,000	\$4,356,853	\$3,282,254	75%
19/20	1,841	\$1.06835	\$19,739,249	\$19,177,327	\$8,201,029	\$561,922	\$40,000, Technology needs \$138,042 increase, New facility utility increases \$182,000 and retrofitting buses with AC \$73,050, Elementary Renov Furniture \$307,345 (designated fund balance)	\$4,794,332	\$3,406,697	71%
20/21	1,686	\$1.0253	\$19,892,917	\$18,523,445	\$9,570,501	\$1,369,472	Salary Increases \$147,822 2%, 1 Bus \$99,000 and 1 Cafeteria Vehicle \$27,000 Budget Amend for Elementary Security Fence \$95,245 and Elem FFE \$168,925	\$4,630,861	\$4,939,640	107%
21/22	1,787	\$0.9603	\$19,929,488	\$20,091,109	\$9,408,880	(\$161,621)	Increased staff by 1 - \$57,700, 2 Bus \$210,000. Improve for Ag Shop \$80,000 and Transp Facility \$60,000. Moved 6 teaching FTE's to possible ESSER III funding until our enrollment rebounds from COVID. Purchased Elementary/BP Playgrounds \$540,131. BP Security Fence \$84,250.	\$5,022,777	\$4,386,103	87%

22/23	1,778	\$0.9429	\$20,872,822	\$20,488,989	\$9,792,713	\$383,833	Increased staff by 3 - \$141,711. Moved 3 teaching FTE's from ESSER III funding back to Gen Op - \$201,554. 1 Bus - \$120,000, 1 Main Truck - \$30,000 and 2 school vehicles - \$60,000, Elem Playground Upgrades \$190,000	\$5,122,247	\$4,670,466	91%
23/24*	1,796	\$0.7876	\$20,992,248	\$21,584,971	\$9,199,990	(\$592,723)	Increased staff by 2 - \$145,934. Salary Increases \$379,815 (4-6%) Moved 1 teaching FTE from ESSER III funding back to Gen Op - \$77,978. 2 Buses - \$238,000. No longer a member of Sped Coop - \$367,700. HS Gym Scoreboards, Baseball/Softball Scoreboards - \$165,000. BP and Admin HVAC - \$150,000. District Chromebooks - \$40,250. District Imaging Project - \$135,000. Instructional Upgrades - \$116,000, HS Marquee - \$75,000, Capital Projects - \$139,000	\$5,396,243	\$3,803,747	70%
24/25**	1,796	\$0.7632	\$20,561,360	\$20,868,850	\$8,892,500	(\$307,490)	Salary Increases \$388,925 (2.5-3.5%), Decreased (2) Administrative Positions - \$144,521. Reduction in Federal Revenues - \$289,480. Bringing ESSER expenditures back into the general operating budget - \$218,797. 1 Bus - \$135,000.	\$5,217,213	\$3,675,288	70%

*Based on 23/24 Projections of Approved Budget

**Preliminary Budget Projections for 24/25