

Smithville ISD Fund Balance Review
May 19, 2025

Current Projected Fund Balance:

\$10,662,293

3-Month (25%) Optimal Fund Balance Goal:

\$5,134,589

Excess Fund Balance:

\$5,527,704

- Capital Projects Designation \$2,455,770
- Track & Turf Maintenance Designation \$ 540,000
- Current Unassigned Excess Fund Balance \$2,531,934

Proposed Effects:

- *Track & Turf Maintenance
Designation Increase* *\$100,000*

Unassigned Excess Fund Balance \$2,431,934

*Track & Turf Maintenance Designation
would increase to

\$640,000

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	\$21,829,830	\$21,081,130	\$10,541,413	\$748,700	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	\$5,270,283	\$5,271,131	100%
24/25**	1,835	\$0.7625	\$20,659,236	\$20,538,356	\$10,662,293	\$120,880	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.	\$5,134,589	\$5,527,704	108%

*Based on 23/24 Projections of Approved Budget

**Preliminary Budget Projections for 24/25

Smithville ISD
Track Turf Maintenance Costs Intervals

			Current Cost	3% Inflation		Annual Revenue Needed
7 years	2026	Track Respray	152,500.00	157,075	157,075	22,439.29
9 years	2028	Turf Replacem	550,000.00	566,500	723,575	80,397.22
14 years	2033	Track Resurface	315,000.00	324,450	1,048,025	74,858.93
18 years	2037	Turf Replacem	550,000.00	566,500	1,614,525	89,695.83
22 years	2041	Track Respray	152,500.00	157,075	1,771,600	80,527.27
27 years	2046	Turf Replacem	550,000.00	566,500	2,338,100	86,596.30
29 years	2048	Track Resurface	315,000.00	324,450	2,662,550	91,812.07
36 years	2055	Turf Replacem	550,000.00	566,500	3,229,050	89,695.83
37 years	2056	Track Respray	152,500.00	157,075	3,386,125	91,516.89
44 years	2063	Track Resurface	315,000.00	324,450	3,710,575	84,331.25
45 years	2064	Turf Replacem	550,000.00	566,500	4,277,075	95,046.11
52 years	2071	Track Respray	152,500.00	157,075	4,434,150	85,272.12
54 years	2073	Turf Replacem	550,000.00	566,500	5,000,650	92,604.63

Track Resurfacing - Every 7-8 years - \$152,500 (current cost)

Track Surface Replacement - Every 12-15 years - \$315,000 (current cost)

Turf Replacement - Every 8-10 years - \$550,000 (current cost)