

**Smithville ISD**  
**Budget Workshop Variance Comparison**  
**24/25 Budget vs. 23/24 Amended Budget**

**Payroll Costs (6100)**

Projected Salary Increase	\$388,925
Decreased (4) Instructional Positions	(\$144,521)
Decreased (2) Administrative Positions	(\$197,349)
Increased (4) Instructional Positions	\$211,564
Increase in Intervention Salaries (ESSER)	\$26,140
Increase HI Contribution	\$20,720
Increase Substitute Budget	\$49,865
<b>Subtotal Increase to 6100</b>	<b>\$355,344</b>

**Contracted Services (6200)**

Sped ESC Services	\$20,500
Sped Contracted Services	(\$136,000)
District Imaging Project	(\$135,000)
Capital Projects	(\$142,065)
<b>Subtotal Decrease to 6200</b>	<b>(\$392,565)</b>

**Materials & Supplies (6300)**

District Instructional Supplies	(\$4,615)
Band Supplies	(\$8,755)
Transportation Supplies	(\$18,600)
Athletic Supplies	(\$8,930)
District Network Supplies	(\$4,700)
Parent/Community Supplies	(\$4,200)
Board Approved Technology	(\$130,750)
<b>Subtotal Increase to 6300</b>	<b>(\$180,550)</b>

**Other Operating Expenses (6400)**

Athletic Entry Fees & Travel	\$6,600
Robotics Entry Fees & Travel	\$15,850
District Insurance Coverage	\$35,870
<b>Subtotal Increase to 6400</b>	<b>\$58,320</b>

**General Fund Debt Service (6500)**

Lease Purchase	\$0
<b>Subtotal for 6500</b>	<b>\$0</b>

**Capital Outlay (6600)**

23/24 - Scoreboards	(\$165,000)
23/24 - District Vehicles	(\$284,375)
23/24 - Band Instruments	(\$7,295)
23/24 - District Capital Projects	(\$225,000)
23/24 - BP Marquee	(\$10,000)
24/25 - Buses	\$135,000
<b>Subtotal Decrease to 6600</b>	<b>(\$556,670)</b>

**Grand Total Difference** **(\$716,121)**