

| Object Group | GENERAL OPERATING FUND | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|--------------|--------------------------------|---------------|------------------|----------------|-------------|--------------|
| 199 | NO FUNCTION | | | | | |
| 00 | Local Revenue | 9,452,299.00 | 9,285,429.24 | 9,848,337.00 | 396,038.00 | 4.19 |
| 00 | State Revenue | 14,126,068.00 | 13,232,748.14 | 13,994,024.00 | -132,044.00 | -0.93 |
| 00 | Federal Revenue | 100,000.00 | 57,093.63 | 50,000.00 | -50,000.00 | -50.00 |
| 00 | NO FUNCTION | 23,678,367.00 | 22,575,271.01 | 23,892,361.00 | 213,994.00 | 0.90 |
| -- | Revenue | 23,678,367.00 | 22,575,271.01 | 23,892,361.00 | 213,994.00 | 0.90 |
| 00 | NO FUNCTION | | | | | |
| 00 | Transfer Out | 0.00 | 494.94 | 0.00 | 0.00 | 0.00 |
| 00 | NO FUNCTION | 0.00 | 494.94 | 0.00 | 0.00 | 0.00 |
| 11 | INSTRUCTION | | | | | |
| 11 | 6100 Pay & Ben | 10,770,676.54 | 10,152,128.98 | 11,291,965.00 | 521,288.46 | 4.84 |
| 11 | 6200 Cont Serv | 383,717.82 | 355,315.79 | 378,724.00 | -4,993.82 | -1.30 |
| 11 | 6300 Supplies & Materials | 587,120.35 | 411,799.67 | 640,363.00 | 53,242.65 | 9.07 |
| 11 | 6400 Misc (Travel) | 165,884.43 | 121,108.11 | 118,025.00 | -47,859.43 | -28.85 |
| 11 | 6600 Capital Outlay | 10,450.00 | 10,450.00 | 74,296.00 | 63,846.00 | 610.97 |
| 11 | INSTRUCTION | 11,917,849.14 | 11,050,802.55 | 12,503,373.00 | 585,523.86 | 4.91 |
| 12 | INSTRUCTIONAL RESOURCES AND ME | | | | | |
| 12 | 6100 Pay & Ben | 244,475.00 | 226,518.68 | 249,279.00 | 4,804.00 | 1.97 |
| 12 | 6200 Cont Serv | 18,785.12 | 14,714.03 | 21,850.00 | 3,064.88 | 16.32 |
| 12 | 6300 Supplies & Materials | 115,617.00 | 106,625.31 | 107,032.00 | -8,585.00 | -7.43 |
| 12 | 6400 Misc (Travel) | 8,890.00 | 6,694.80 | 9,575.00 | 785.00 | 8.83 |
| 12 | INSTRUCTIONAL RESOURCES A | 387,767.12 | 354,552.82 | 387,836.00 | 68.88 | 0.02 |

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|---------------------------------------|--------------|------------------|----------------|-------------|--------------|
| GENERAL OPERATING FUND | | | | | |
| CURRICULUM AND INSTRUCTIONAL S | | | | | |
| 13 61-- | 138,429.00 | 126,216.41 | 140,679.00 | 2,250.00 | 1.63 |
| 13 62-- | 35,318.00 | 24,472.00 | 27,650.00 | -7,668.00 | -21.71 |
| 13 63-- | 6,345.00 | 3,263.10 | 3,345.00 | -3,000.00 | -47.28 |
| 13 64-- | 10,825.00 | 4,892.70 | 5,800.00 | -5,025.00 | -46.42 |
| 13 ---- | 190,917.00 | 158,844.21 | 177,474.00 | -13,443.00 | -7.04 |
| CURRICULUM AND INSTRUCTIO | | | | | |
| INSTRUCTIONAL DEVELOPMENT | | | | | |
| 21 61-- | 209,813.00 | 207,685.45 | 217,439.00 | 7,626.00 | 3.63 |
| 21 62-- | 56,097.00 | 38,029.04 | 35,900.00 | -20,197.00 | -36.00 |
| 21 63-- | 12,918.00 | 8,683.17 | 9,000.00 | -3,918.00 | -30.33 |
| 21 64-- | 21,910.77 | 15,039.29 | 15,454.00 | -6,456.77 | -29.47 |
| 21 ---- | 300,738.77 | 269,436.95 | 277,793.00 | -22,945.77 | -7.63 |
| INSTRUCTIONAL DEVELOPMENT | | | | | |
| SCHOOL ADMINISTRATION | | | | | |
| 23 61-- | 1,548,402.00 | 1,442,286.21 | 1,539,292.00 | -9,110.00 | -0.59 |
| 23 62-- | 44,061.55 | 38,403.36 | 36,583.00 | -7,478.55 | -16.97 |
| 23 63-- | 46,556.74 | 35,495.04 | 41,250.00 | -5,306.74 | -11.40 |
| 23 64-- | 47,018.50 | 31,752.39 | 42,725.00 | -4,293.50 | -9.13 |
| 23 ---- | 1,686,038.79 | 1,547,937.00 | 1,659,850.00 | -26,188.79 | -1.55 |
| SCHOOL ADMINISTRATION | | | | | |
| GUIDANCE AND COUNSELING SERVIC | | | | | |
| 31 61-- | 743,609.00 | 689,926.62 | 750,485.00 | 6,876.00 | 0.92 |
| 31 62-- | 36,478.00 | 27,129.68 | 31,600.00 | -4,878.00 | -13.37 |
| 31 63-- | 34,890.50 | 24,974.81 | 32,775.00 | -2,115.50 | -6.06 |
| 31 64-- | 13,877.22 | 4,367.97 | 9,750.00 | -4,127.22 | -29.74 |
| 31 ---- | 828,854.72 | 746,399.08 | 824,610.00 | -4,244.72 | -0.51 |
| GUIDANCE AND COUNSELING S | | | | | |

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|--------------------------------------|--------------|------------------|-------------------|----------------|-----------------|
| 199 GENERAL OPERATING FUND | | | | | |
| 32 SOCIAL WORK SERVICES | | | | | |
| 32 61-- | 57,780.00 | 55,522.22 | 59,711.00 | 1,931.00 | 3.34 |
| 32 63-- | 400.00 | 205.69 | 275.00 | -125.00 | -31.25 |
| 32 64-- | 425.00 | 405.00 | 425.00 | 0.00 | 0.00 |
| 32 ---- | 58,605.00 | 56,132.91 | 60,411.00 | 1,806.00 | 3.08 |
| 33 HEALTH SERVICES | | | | | |
| 33 61-- | 285,359.00 | 264,449.07 | 255,976.00 | -29,383.00 | -10.30 |
| 33 62-- | 1,725.00 | 340.00 | 1,075.00 | -650.00 | -37.68 |
| 33 63-- | 10,535.00 | 7,430.06 | 8,700.00 | -1,835.00 | -17.42 |
| 33 64-- | 6,155.00 | 3,485.75 | 4,155.00 | -2,000.00 | -32.49 |
| 33 ---- | 303,774.00 | 275,704.88 | 269,906.00 | -33,868.00 | -11.15 |
| 34 STUDENT (PUPL) TRANSPORTATION | | | | | |
| 34 61-- | 644,615.00 | 606,813.32 | 650,324.00 | 5,709.00 | 0.89 |
| 34 62-- | 62,614.34 | 38,256.18 | 51,700.00 | -10,914.34 | -17.43 |
| 34 63-- | 356,814.55 | 254,184.73 | 319,500.00 | -37,314.55 | -10.46 |
| 34 64-- | 34,000.00 | 29,643.68 | 34,300.00 | 300.00 | 0.88 |
| 34 66-- | 102,549.00 | 0.00 | 131,000.00 | 28,451.00 | 27.74 |
| 34 ---- | 1,200,592.89 | 928,897.91 | 1,186,824.00 | -13,768.89 | -1.15 |
| 36 COCURRICULAR/EXTRACURRICULAR A | | | | | |
| 36 61-- | 498,443.00 | 492,930.55 | 567,020.00 | 68,577.00 | 13.76 |
| 36 62-- | 67,644.00 | 63,936.16 | 62,700.00 | -4,944.00 | -7.31 |
| 36 63-- | 200,109.39 | 185,260.17 | 200,751.00 | 641.61 | 0.32 |
| 36 64-- | 249,378.71 | 224,472.09 | 244,643.00 | -4,735.71 | -1.90 |
| 36 66-- | 41,241.00 | 40,741.99 | 0.00 | -41,241.00 | -100.00 |
| 36 ---- | 1,056,816.10 | 1,007,340.96 | 1,075,114.00 | 18,297.90 | 1.73 |

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|---|--------------|------------------|----------------|-------------|--------------|
| GENERAL OPERATING FUND | | | | | |
| GENERAL ADMINISTRATION | | | | | |
| 199 | | | | | |
| 41 | | | | | |
| 41 61-- | 374,578.00 | 376,857.37 | 385,507.00 | 10,929.00 | 2.92 |
| 41 62-- | 546,130.00 | 492,327.23 | 468,600.00 | -77,530.00 | -14.20 |
| 41 63-- | 42,004.00 | 31,159.25 | 31,600.00 | -10,404.00 | -24.77 |
| 41 64-- | 72,550.00 | 54,074.97 | 55,050.00 | -17,500.00 | -24.12 |
| 41 ---- | 1,035,262.00 | 954,418.82 | 940,757.00 | -94,505.00 | -9.13 |
| PLANT MAINTENANCE AND OPERATIO | | | | | |
| 51 | | | | | |
| 51 61-- | 870,375.00 | 844,213.42 | 874,767.00 | 4,392.00 | 0.50 |
| 51 62-- | 2,150,180.23 | 1,911,831.66 | 2,108,359.00 | -41,821.23 | -1.95 |
| 51 63-- | 202,771.00 | 177,544.52 | 254,526.00 | 51,755.00 | 25.52 |
| 51 64-- | 335,130.00 | 332,340.04 | 334,179.00 | -951.00 | -0.28 |
| 51 66-- | 43,545.92 | 49,712.92 | 80,500.00 | 36,954.08 | 84.86 |
| 51 ---- | 3,602,002.15 | 3,315,642.56 | 3,652,331.00 | 50,328.85 | 1.40 |
| SECURITY & MONITORING SERVICES | | | | | |
| 52 | | | | | |
| 52 61-- | 20,164.00 | 20,324.38 | 21,926.00 | 1,762.00 | 8.74 |
| 52 62-- | 232,412.00 | 187,260.34 | 239,747.00 | 7,335.00 | 3.16 |
| 52 63-- | 30,931.42 | 25,695.36 | 10,200.00 | -20,731.42 | -67.02 |
| 52 64-- | 2,500.00 | 729.40 | 1,250.00 | -1,250.00 | -50.00 |
| 52 66-- | 40,113.79 | 40,113.79 | 0.00 | -40,113.79 | -100.00 |
| 52 ---- | 326,121.21 | 274,123.27 | 273,123.00 | -52,998.21 | -16.25 |
| DATA PROCESSING SERVICES | | | | | |
| 53 | | | | | |
| 53 61-- | 291,781.00 | 290,762.04 | 300,817.00 | 9,036.00 | 3.10 |
| 53 62-- | 34,170.00 | 29,637.40 | 94,798.00 | 60,628.00 | 177.43 |
| 53 63-- | 19,100.00 | 17,192.61 | 9,500.00 | -9,600.00 | -50.26 |
| 53 64-- | 10,350.00 | 8,980.58 | 10,050.00 | -300.00 | -2.90 |

Silsbee ISD
 Official Budget 2014 (Data: 8/2014)

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|--------------------------|---------------|------------------|-------------------|----------------|-----------------|
| 199 53 53 | 355,401.00 | 346,572.63 | 415,165.00 | 59,754.00 | 16.82 |
| GENERAL OPERATING FUND | | | | | |
| DATA PROCESSING SERVICES | | | | | |
| 71 | | | | | |
| DEBT SERVICE | | | | | |
| 71 62-- | 2,500.00 | 2,400.00 | 3,000.00 | 500.00 | 20.00 |
| 71 65-- | 178,545.00 | 178,845.00 | 180,180.00 | 1,635.00 | 0.92 |
| 71 | 181,045.00 | 181,245.00 | 183,180.00 | 2,135.00 | 1.18 |
| DEBT SERVICE | | | | | |
| --- | 23,431,784.89 | 21,468,546.49 | 23,887,747.00 | 455,962.11 | 1.95 |
| Expense | | | | | |
| --- | 246,582.11 | 1,106,724.52 | 4,614.00 | -241,968.11 | -98.13 |
| GENERAL OPERATING FUND | | | | | |

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|-----------------|---------------|------------------|----------------|-------------|--------------|
| Grand Revenue T | 23,678,367.00 | 22,575,271.01 | 23,892,361.00 | 213,994.00 | 0.90 |
| Grand Expense T | 23,431,784.89 | 21,468,546.49 | 23,887,747.00 | 455,962.11 | 1.95 |
| Grand Totals | 246,582.11 | 1,106,724.52 | 4,614.00 | 241,968.11 | -98.13 |
| | Profit | Profit | Profit | Loss | |

Number of Accounts: 2117

***** End of report *****

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|--------------------------------|---------------|------------------|----------------|-------------|--------------|
| NAT SCHOOL BREAKFAST AND LUNCH | | | | | |
| 240 | | | | | |
| 00 | | | | | |
| 00 57-- | 466,508.00 | 430,310.23 | 468,361.00 | 1,853.00 | 0.40 |
| 00 58-- | 7,680.00 | 7,679.93 | 7,200.00 | -480.00 | -6.25 |
| 00 59-- | 993,044.00 | 866,579.49 | 927,071.00 | -65,973.00 | -6.64 |
| 00 79-- | 0.00 | 494.94 | 0.00 | 0.00 | 0.00 |
| 00 ---- | 1,467,232.00 | 1,305,064.59 | 1,402,632.00 | -64,600.00 | -4.40 |
| --- | 1,467,232.00 | 1,305,064.59 | 1,402,632.00 | -64,600.00 | -4.40 |
| Revenue | | | | | |
| 35 | FOOD SERVICES | | | | |
| 35 61-- | 79,477.61 | 77,177.03 | 71,040.00 | -8,437.61 | -10.62 |
| 35 62-- | 1,480,706.00 | 1,285,392.61 | 1,518,800.00 | 38,094.00 | 2.57 |
| 35 63-- | 80,944.00 | 15,602.67 | 87,703.00 | 6,759.00 | 8.35 |
| 35 64-- | 2,500.00 | 334.27 | 2,000.00 | -500.00 | -20.00 |
| 35 66-- | 9,407.00 | 0.00 | 0.00 | -9,407.00 | -100.00 |
| 35 ---- | 1,653,034.61 | 1,378,506.58 | 1,679,543.00 | 26,508.39 | 1.60 |
| --- | 1,653,034.61 | 1,378,506.58 | 1,679,543.00 | 26,508.39 | 1.60 |
| Expense | | | | | |
| --- | -185,802.61 | -73,441.99 | -276,911.00 | -91,108.39 | 49.04 |

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|-----------------|--------------|------------------|-------------------|----------------|-----------------|
| Grand Revenue T | 1,457,232.00 | 1,305,064.59 | 1,402,632.00 | -64,600.00 | -4.40 |
| Grand Expense T | 1,653,034.61 | 1,378,506.58 | 1,679,543.00 | 26,508.39 | 1.60 |
| Grand Totals | 185,802.61 | 73,441.99 | 276,911.00 | 91,108.39 | 49.04 |
| | Loss | Loss | Loss | Loss | |

Number of Accounts: 69

***** End of report *****

| Object Group | CY Budget | Revenue/Expended | Amount 2014-15 | Amount Diff | Percent Diff |
|---------------------------|--------------|------------------|-------------------|----------------|-----------------|
| 511 Debt Service | | | | | |
| 00 NO FUNCTION | | | | | |
| 00 57-- Local Revenue | 1,121,973.00 | 1,127,499.87 | 2,770,156.00 | 1,648,183.00 | 146.90 |
| 00 58-- State Revenue | 303,198.00 | 303,198.00 | 256,633.00 | -46,565.00 | -15.36 |
| 00 79-- 7900 | 491,764.15 | 491,764.15 | 0.00 | -491,764.15 | -100.00 |
| 00 ----- NO FUNCTION | 1,916,935.15 | 1,922,462.02 | 3,026,789.00 | 1,109,853.85 | 57.90 |
| --- ----- Revenue | 1,916,935.15 | 1,922,462.02 | 3,026,789.00 | 1,109,853.85 | 57.90 |
| 71 DEBT SERVICE | | | | | |
| 71 65-- 6500 Debt Service | 1,553,091.00 | 1,781,328.74 | 3,204,085.00 | 1,650,994.00 | 106.30 |
| 71 ----- DEBT SERVICE | 1,553,091.00 | 1,781,328.74 | 3,204,085.00 | 1,650,994.00 | 106.30 |
| 73 DEVELOPMENT | | | | | |
| 73 65-- 6500 Debt Service | 404,255.90 | 404,255.90 | 0.00 | -404,255.90 | -100.00 |
| 73 ----- DEVELOPMENT | 404,255.90 | 404,255.90 | 0.00 | -404,255.90 | -100.00 |
| --- ----- Expense | 1,957,346.90 | 2,185,584.64 | 3,204,085.00 | 1,246,738.10 | 63.70 |
| --- ----- Debt Service | -40,411.75 | -263,122.62 | -177,296.00 | -136,884.25 | 338.72 |

| Object Group | CY Budget | Revenue/Expended | Amount | | Percent Diff |
|-----------------|--------------|------------------|--------------|--------------|--------------|
| | | | 2014-15 | Diff | |
| Grand Revenue T | 1,916,935.15 | 1,922,462.02 | 3,026,789.00 | 1,109,853.85 | 57.90 |
| Grand Expense T | 1,957,346.90 | 2,185,584.64 | 3,204,085.00 | 1,246,738.10 | 63.70 |
| Grand Totals | 40,411.75 | 263,122.62 | 177,296.00 | 136,884.25 | 338.72 |
| | Loss | Loss | Loss | Loss | |

Number of Accounts: 20

***** End of report *****

As of the 2013-14 fall PEIMS submission, the District employed 377 full-time positions, of which 253 were classroom teaching and paraprofessional positions. Total student enrollment was 2,739, with 2,736 being in membership. The District's student population consisted of 29.3% minority students, 10.6% special education students, and 53.9% economically disadvantaged students.

As of August 31, 2014, student enrollment was 2,736. With a steady student population, the District must continuously monitor its financial position, specifically in the areas of staffing and state revenue.

Average daily attendance increased by 4 students from 2012/2013 to 2013/2014.

- Certified appraised value used for the 2015 budget preparation will increase \$31,538,960, or 3.7% from 2014.
- General operating fund spending per student, exclusive of a major renovation program, increases in the 2015 budget from \$8,587 to \$ 8,734. This is a 1.7% increase from the preceding year.
- The District's 2015 refined average daily attendance is expected to be 2,540, which is a slight increase in the average daily attendance attained in 2014.

These indicators were taken into account when adopting the General Fund budget for 2015. Amounts available for appropriation in the General Fund budget, exclusive of a major renovation program, are \$23.9 million, an increase of \$373,871 from the final 2014 actual revenue of \$23.5 million.

Operating expenditures are budgeted at \$23.9 million, an increase of 4.1% from the final 2014 actual expenditures of \$22.9 million.

If these estimates are realized, the District's budgetary undesignated General Fund fund balance is expected to increase \$4,614 at the close of 2015.

The District has committed \$1,321,326 for major deferred maintenance and renovation programs and for capital expenditures for the fiscal year ended August 31, 2015. This program consists of a variety of district-wide and campus-specific projects including facility improvements and equipment replacements and technology enhancements.

Property tax rates increased to \$1.52 per \$100 valuation, due to bond sales that took place in December 2013 and May 2014, as a result of the district's bond election in November 2013. Of the \$1.52, \$1.17 is the Maintenance and Operations Rate, with \$0.35 being the Interest and Sinking Rate. The total taxes levied increased by \$2,265,969 due to an increase in the appraised value and the increased I&S rate. By State Law, the maximum Maintenance and Operations Tax Rate allowable without a Rollback Election is \$1.04. Silsbee Independent School District held a successful Rollback Election in November, 2007, authorizing the District to levy an additional \$0.13 above the \$1.04 limit, resulting in a Maintenance and Operations Rate of \$1.17.