

Object Group	CY Budget		Revenue/Expended		Amount		Percent	
					2015-16	Diff	Diff	Diff
199	GENERAL OPERATING FUND							
00	NO FUNCTION							
00 57--	Local Revenue	9,890,142.00	9,477,511.21	9,357,600.00	-532,542.00	-5.38		
00 58--	State Revenue	14,572,407.00	13,723,750.43	14,430,295.00	-142,112.00	-0.98		
00 59--	Federal Revenue	189,237.00	161,652.87	150,000.00	-39,237.00	-20.73		
00 79--	7900	0.00	88,223.23	0.00	0.00	0.00		
00 ----	NO FUNCTION	24,651,786.00	23,451,137.74	23,937,895.00	-713,891.00	-2.90		
-- ----	Revenue	24,651,786.00	23,451,137.74	23,937,895.00	-713,891.00	-2.90		
00	NO FUNCTION							
00 89--	Transfer Out	0.00	795.36	0.00	0.00	0.00		
00 ----	NO FUNCTION	0.00	795.36	0.00	0.00	0.00		
11	INSTRUCTION							
11 61--	6100 Pay & Ben	11,269,629.00	10,075,010.58	11,940,780.00	671,151.00	5.96		
11 62--	6200 Cont Serv	495,017.55	462,976.70	449,239.00	-45,778.55	-9.25		
11 63--	6300 Supplies & Materials	704,647.52	493,537.36	474,715.00	-229,932.52	-32.63		
11 64--	6400 Misc (Travel)	144,970.79	128,220.50	138,725.00	-6,245.79	-4.31		
11 66--	6600 Capital Outlay	77,994.28	77,915.28	40,000.00	-37,994.28	-48.71		
11 ----	INSTRUCTION	12,692,259.14	11,237,660.42	13,043,459.00	351,199.86	2.77		
12	INSTRUCTIONAL RESOURCES AND ME							
12 61--	6100 Pay & Ben	249,334.00	225,349.41	258,632.00	9,298.00	3.73		
12 62--	6200 Cont Serv	21,436.78	18,367.03	22,050.00	613.22	2.86		
12 63--	6300 Supplies & Materials	108,315.06	95,407.46	107,032.00	-1,283.06	-1.18		
12 64--	6400 Misc (Travel)	7,558.16	5,722.25	9,675.00	2,116.84	28.01		
12 ----	INSTRUCTIONAL RESOURCES A	386,644.00	344,846.15	397,389.00	10,745.00	2.78		

District Group	CY Budget	Revenue/Expended	Amount		Percent
			2015-16	Diff	
199	GENERAL OPERATING FUND				
13	CURRICULUM AND INSTRUCTIONAL S				
13 61--	6100 Pay & Ben	140,679.00	129,441.85	142,564.00	1.34
13 62--	6200 Cont Serv	35,022.00	30,722.00	29,000.00	-17.19
13 63--	6300 Supplies & Materials	3,709.00	2,880.77	4,345.00	17.15
13 64--	6400 Misc (Travel)	9,170.00	7,506.75	16,500.00	79.93
13 ----	CURRICULUM AND INSTRUCTIO	188,580.00	170,551.37	192,409.00	2.03
21	INSTRUCTIONAL DEVELOPMENT				
21 61--	6100 Pay & Ben	217,439.00	211,348.84	222,544.00	2.35
21 62--	6200 Cont Serv	72,286.00	48,396.60	52,180.00	-27.82
21 63--	6300 Supplies & Materials	9,051.49	9,153.49	8,650.00	-4.44
21 64--	6400 Misc (Travel)	19,325.55	18,354.51	19,524.00	1.03
21 66--	6600 Capital Outlay	8,850.00	8,850.00	8,850.00	0.00
21 ----	INSTRUCTIONAL DEVELOPMENT	326,962.04	296,103.44	311,748.00	-4.65
23	SCHOOL ADMINISTRATION				
23 61--	6100 Pay & Ben	1,539,292.00	1,394,450.19	1,545,234.00	0.39
23 62--	6200 Cont Serv	36,446.00	27,734.47	35,100.00	-3.69
23 63--	6300 Supplies & Materials	48,071.04	29,909.60	41,050.00	-14.61
23 64--	6400 Misc (Travel)	41,780.55	24,867.45	42,425.00	1.54
23 66--	6600 Capital Outlay	7,200.00	7,106.63	0.00	-100.00
23 ----	SCHOOL ADMINISTRATION	1,672,789.59	1,484,068.34	1,663,809.00	-0.54
31	GUIDANCE AND COUNSELING SERVIC				
31 61--	6100 Pay & Ben	750,485.00	687,167.39	754,387.00	0.52
31 62--	6200 Cont Serv	48,501.00	49,870.96	35,200.00	-27.42
31 63--	6300 Supplies & Materials	47,672.00	41,917.44	27,825.00	-41.63
31 64--	6400 Misc (Travel)	10,450.00	6,670.87	10,950.00	4.78

Object Group	CY Budget	Revenue/Expended	Amount 2015-16	Amount	Percent
				Diff	Diff
199	GENERAL OPERATING FUND				
31	GUIDANCE AND COUNSELING SERVIC				
31	GUIDANCE AND COUNSELING S	857,108.00	785,626.66	828,362.00	-28,746.00 -3.35
32	SOCIAL WORK SERVICES				
32 61--	6100 Pay & Ben	59,679.00	55,120.69	61,945.00	2,266.00 3.80
32 63--	6300 Supplies & Materials	307.00	306.25	275.00	-32.00 -10.42
32 64--	6400 Misc (Travel)	425.00	425.00	1,000.00	575.00 135.29
32	SOCIAL WORK SERVICES	60,411.00	55,851.94	63,220.00	2,809.00 4.65
33	HEALTH SERVICES				
33 61--	6100 Pay & Ben	255,976.00	238,803.18	272,202.00	16,226.00 6.34
33 62--	6200 Cont Serv	3,075.00	2,825.00	1,575.00	-1,500.00 -48.78
33 63--	6300 Supplies & Materials	11,604.00	9,451.99	9,100.00	-2,504.00 -21.58
33 64--	6400 Misc (Travel)	1,948.42	1,668.23	4,155.00	2,206.58 113.25
33	HEALTH SERVICES	272,603.42	252,748.40	287,032.00	14,428.58 5.29
34	STUDENT (PUPIL) TRANSPORTATION				
34 61--	6100 Pay & Ben	650,324.00	617,112.27	728,755.00	78,431.00 12.06
34 62--	6200 Cont Serv	56,500.00	52,776.31	58,900.00	2,400.00 4.25
34 63--	6300 Supplies & Materials	332,780.51	230,078.86	229,900.00	-102,880.51 -30.92
34 64--	6400 Misc (Travel)	35,747.40	32,140.54	35,600.00	-147.40 -0.41
34 66--	6600 Capital Outlay	132,422.51	132,422.51	300,000.00	167,577.49 126.55
34	STUDENT (PUPIL) TRANSPORT	1,207,774.42	1,064,530.49	1,353,155.00	145,380.58 12.04

Object Group	CY Budget	Revenue/Expended	Amount 2015-16	Amount Diff	Percent Diff
199	GENERAL OPERATING FUND				
36	COCURRICULAR/EXTRACURRICULAR A				
36 61--	6100 Pay & Ben	523,556.10	587,700.00	19,950.00	3.51
36 62--	6200 Cont Serv	58,339.61	65,000.00	2,206.20	3.51
36 63--	6300 Supplies & Materials	185,390.78	190,965.00	-22,856.45	-10.69
36 64--	6400 Misc (Travel)	216,947.69	238,013.00	-9,203.85	-3.72
36 66--	6600 Capital Outlay	0.00	5,000.00	-536,770.00	-99.08
36 ----	COCURRICULAR/EXTRACURRICU	984,234.18	1,086,678.00	-546,674.10	-33.47
41	GENERAL ADMINISTRATION				
41 61--	6100 Pay & Ben	383,440.77	405,946.00	20,439.00	5.30
41 62--	6200 Cont Serv	467,023.29	453,100.00	6,089.00	1.25
41 63--	6300 Supplies & Materials	34,053.61	31,600.00	-9,415.00	-22.96
41 64--	6400 Misc (Travel)	32,345.49	56,850.00	3,800.00	6.90
41 ----	GENERAL ADMINISTRATION	916,863.16	989,496.00	20,913.00	2.16
51	PLANT MAINTENANCE AND OPERATIO				
51 61--	6100 Pay & Ben	853,820.51	931,885.00	57,118.00	6.53
51 62--	6200 Cont Serv	2,021,543.36	2,067,125.00	-179,791.39	-8.00
51 63--	6300 Supplies & Materials	218,340.82	196,526.00	-94,447.99	-32.46
51 64--	6400 Misc (Travel)	334,869.77	288,154.00	-51,240.00	-15.10
51 66--	6600 Capital Outlay	219,517.52	45,000.00	-166,518.00	-78.73
51 ----	PLANT MAINTENANCE AND OPE	3,648,091.98	3,528,690.00	-434,879.38	-10.97
52	SECURITY & MONITORING SERVICES				
52 61--	6100 Pay & Ben	21,776.38	21,608.00	-318.00	-1.45
52 62--	6200 Cont Serv	171,016.13	241,350.00	1,603.00	0.67
52 63--	6300 Supplies & Materials	2,206.05	3,700.00	-6,500.00	-63.73
52 64--	6400 Misc (Travel)	1,526.63	3,000.00	1,450.00	93.55

Object Group	CY Budget	Revenue/Expended	Amount 2015-16	Amount Diff	Percent Diff
199					
52					
52	273,423.00	196,525.19	269,658.00	-3,765.00	-1.38
53					
53 61--	300,817.00	297,875.50	315,300.00	14,483.00	4.81
53 62--	102,798.00	94,604.92	105,560.00	2,762.00	2.69
53 63--	9,500.00	8,554.64	9,500.00	0.00	0.00
53 64--	10,050.00	6,892.03	10,050.00	0.00	0.00
53	423,165.00	407,927.09	440,410.00	17,245.00	4.08
71					
71 62--	0.00	0.00	3,000.00	3,000.00	0.00
71 65--	226,859.02	265,346.81	205,931.00	-20,928.02	-9.23
71	226,859.02	265,346.81	208,931.00	-17,928.02	-7.90
81					
81 66--	36,752.41	36,752.41	0.00	-36,752.41	-100.00
81	36,752.41	36,752.41	0.00	-36,752.41	-100.00
--	25,190,835.52	22,148,523.39	24,664,446.00	-526,389.52	-2.09
--	-539,049.52	1,302,614.35	-726,551.00	-187,501.48	34.78

Object Group	CY Budget		Revenue/Expended		Amount		Amount		Percent	
	2015-16	2015-16	2015-16	2015-16	Diff	Diff	Diff	Diff	Diff	Diff
Grand Revenue T	24,651,786.00	23,451,137.74	23,451,137.74	23,937,895.00	-713,891.00					-2.90
Grand Expense T	25,190,835.52	22,148,523.39	24,664,446.00	-526,389.52						-2.09
Grand Totals	539,049.52	1,302,614.35	726,551.00	187,501.48						34.78
		Loss	Profit	Loss						

Number of Accounts: 2029

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

Object Group	CY Budget	Revenue/Expended		Amount		Percent	
				2015-16	Diff	2015-16	Diff
240	NAT SCHOOL BREAKFAST AND LUNCH						
00	NO FUNCTION						
00 57--	Local Revenue	532,361.00	451,574.82	508,282.00	-24,079.00	-4.52	
00 58--	State Revenue	7,450.00	7,407.17	7,679.00	229.00	3.07	
00 59--	Federal Revenue	1,005,071.00	917,994.61	932,366.00	-72,705.00	-7.23	
00 79--	7900	0.00	795.36	0.00	0.00	0.00	
00 ----	NO FUNCTION	1,544,882.00	1,377,771.96	1,448,327.00	-96,555.00	-6.25	
-- ----	Revenue	1,544,882.00	1,377,771.96	1,448,327.00	-96,555.00	-6.25	
35	FOOD SERVICES						
35 61--	6100 Pay & Ben	71,040.00	67,479.54	63,635.00	-7,405.00	-10.42	
35 62--	6200 Cont Serv	1,518,800.00	1,256,874.06	1,382,742.00	-136,058.00	-8.96	
35 63--	6300 Supplies & Materials	87,777.75	23,621.96	81,732.00	-6,045.75	-6.89	
35 64--	6400 Misc (Travel)	2,000.00	197.91	700.00	-1,300.00	-65.00	
35 ----	FOOD SERVICES	1,679,617.75	1,348,173.47	1,528,809.00	-150,808.75	-8.98	
-- ----	Expense	1,679,617.75	1,348,173.47	1,528,809.00	-150,808.75	-8.98	
-- ----	NAT SCHOOL BREAKFAST AND	-134,735.75	29,598.49	-80,482.00	54,253.75	-40.27	

Object Group	CY Budget		Revenue/Expended		Amount		Percent	
	2015-16	Diff	2015-16	Diff	Amount	Diff	Amount	Diff
Grand Revenue T	1,544,882.00		1,377,771.96		1,448,327.00		-96,555.00	-6.25
Grand Expense T	1,679,617.75		1,348,173.47		1,528,809.00		-150,808.75	-8.98
Grand Totals	134,735.75		29,598.49		80,482.00		54,253.75	-40.27
			Loss		Profit		Loss	Profit

Number of Accounts: 67

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



Object Group	CY Budget	Revenue/Expended		Amount		Percent	
				2015-16	Diff	Diff	Diff
511							
00							
00 57--	2,799,156.00	2,691,035.88	2,810,000.00	10,844.00	0.39		
00 58--	263,833.00	263,732.00	446,246.00	182,413.00	69.14		
00 79--	0.00	133,606.43	0.00	0.00	0.00		
00 ----	3,062,989.00	3,088,374.31	3,256,246.00	193,257.00	6.31		
-- ----	3,062,989.00	3,088,374.31	3,256,246.00	193,257.00	6.31		
71							
71 65--	3,327,316.37	2,999,872.48	3,298,831.00	-28,485.37	-0.86		
71 ----	3,327,316.37	2,999,872.48	3,298,831.00	-28,485.37	-0.86		
-- ----	3,327,316.37	2,999,872.48	3,298,831.00	-28,485.37	-0.86		
--- ----	-264,327.37	88,501.83	-42,585.00	231,742.37	-83.89		

Object Group	CY Budget		Revenue/Expended		Amount		Percent	
					2015-16	Diff	Diff	Diff
Grand Revenue T	3,062,989.00	3,088,374.31	3,256,246.00	193,257.00	6.31			
Grand Expense T	3,327,316.37	2,999,872.48	3,298,831.00	-28,485.37	-0.86			
Grand Totals	264,327.37	88,501.83	42,585.00	221,742.37	-83.89			
	Loss	Profit	Loss	Profit				

Number of Accounts: 22

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

As of the 2014-15 fall PEIMS submission, the District employed 378 full-time positions, of which 253 were classroom teaching and paraprofessional positions. Total student enrollment was 2,787, with 2,784 being in membership. The District's student population consisted of 28.9% minority students, 10.5% special education students, and 56.4% economically disadvantaged students.

As of August 31, 2014, student enrollment was 2,737. 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 46 students from 2013/2014 to 2014/2015.

- Certified appraised value used for the 2016 budget preparation decreased by \$15,647,720, or approximately 2% from 2015, due to the requirements of SB1, related to the increase of the mandatory homestead exemption from \$15,000 to \$25,000
- General operating fund spending per student, exclusive of a major renovation program, increases in the 2016 budget from \$8,734 to \$9,079. This is a 3.9% increase from the preceding year.
- The District's 2016 refined average daily attendance is expected to be 2,575, which is a slight decrease in the average daily attendance attained in 2015.

These indicators were taken into account when adopting the General Fund budget for 2016. Amounts available for appropriation in the General Fund budget, exclusive of a major renovation program, are \$23.9 million, a decrease of \$629,079 from the final 2015 actual revenue of \$24.5 million.

Operating expenditures are budgeted at \$24.6 million, an increase of 5.4% from the final 2015 actual expenditures of \$23.3 million.

If these estimates are realized, the District's budgetary undesignated General Fund fund balance is expected to decrease \$726,551 at the close of 2016.

The District has committed \$1,250,000 for major deferred maintenance and renovation programs and for capital expenditures for the fiscal year ended August 31, 2016. This program consists of full subgrade repair and replacement and upgrade to resurface existing high school track and purchase furniture, fixtures and playground equipment for the new elementary school.

Property tax rates increased to \$1.54 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 \$1.54, \$1.17 is the Maintenance and Operations Rate, with \$0.37 being the Interest and Sinking Rate. The total taxes levied decreased by \$373,293 due to the impact of SB1 and increased mandatory homestead exemption. 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.