

Eanes Independent School District



**2019 - 2020 Adopted Budget
June 18, 2019**

**for
Fiscal Year
July 1, 2019 - June 30, 2020**

**EANES INDEPENDENT SCHOOL DISTRICT
2019-2020 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY
JUNE 18, 2019**

General Fund

Estimated Revenue:

Property Tax Revenue	\$ 158,599,083
Other Local Revenue	6,619,426
State Revenue	6,245,430
Federal Revenue	655,000
Other Resources	1,850,000
Total Estimated Revenue & Other Resources	<u>\$ 173,968,939</u>

Estimated Expenditures:

Function Description		
11	Instruction	\$ 48,931,765
12	Instr Resources & Media	937,168
13	Curriculum & Staff Development	1,803,854
21	Instructional Leadership	1,398,926
23	School Leadership	4,006,090
31	Guidance & Counseling	2,273,871
32	Social Work Services	156,090
33	Health Services	818,654
34	Student Transportation	2,325,988
35	Child Nutrition Services	209,501
36	Co/Extra-Curricular	2,424,707
41	General Administration	3,484,416
51	Plant Maintenance	8,769,436
52	Security & Monitoring Service	565,408
53	Data Processing	1,936,570
61	Community Services	161,191
91	Chapter 41 Recapture	96,155,376
99	Other Intergovernmental Charges	830,000
Total Estimated Expenditures		<u>\$ 177,189,011</u>
Revenue - Expenditures		<u>\$ (3,220,072)</u>

* Object Code 6491 \$ 15,000
Expenditures to publish statutorily required public notices as required under Texas Local Government Code §140.0045.

Debt Service Fund

Estimated Revenue:

Property Tax Revenue	\$ 22,368,329
Other Local Revenue	320,000
State Revenue	\$ 114,761
Total Estimated Revenue	<u>\$ 22,803,090</u>

Estimated Expenditures:

Bond Principal	\$ 14,655,000
Bond Interest	4,486,488
Fees	30,000
Total Estimated Expenditures	<u>\$ 19,171,488</u>

Revenue - Expenditures \$ 3,631,602

Child Nutrition Fund

Estimated Revenue:

Local Revenue	\$ 3,653,400
State Revenue	4,500
Other Resources (Federal)	155,000
Total Estimated Revenues	<u>\$ 3,812,900</u>

Estimated Expenditures:

Function		
35	Food Services	\$ 3,756,888
51	Plant Maintenance	238,000
Total Estimated Expenditures		<u>\$ 3,994,888</u>

Revenue - Expenditures \$ (181,988)

The General Fund

The General Fund is the main operating fund of the school district. It is a governmental fund used to account for transactions from ongoing operations and activities and a variety of revenue sources.

The most significant sources of revenue for the General Fund are property tax receipts and state funding. Additional revenue sources include proceeds from the rental of school facilities, the extracurricular participation fee charged to secondary students, athletic gate receipts, grant funds from the Eanes Education Foundation, summer school tuition, and interest earnings on investments.

Most of the operating expenditures of the district are recognized in the General Fund. These expenditures include payroll costs for the majority of staff and funds for functional operations including instruction, campus administration, student services such as guidance and counseling, transportation, child nutrition, maintenance and operations, general administration, and the expenditure for recapture.

The General Fund portion of the tax rate is proposed to be \$0.99 per \$100 of taxable property value, with board approval scheduled to take place after the certified values are received from the Travis County Appraisal District in late July. This proposed tax rate reflects a decrease from the previous year's tax rate of \$1.06.

**EANES INDEPENDENT SCHOOL DISTRICT
2019-2020 GENERAL FUND BY FUNCTION & OBJECT
JUNE 18, 2019**

REVENUES, by Object

Local	\$ 165,218,509
State	6,245,430
Federal	655,000
Other Resources	1,850,000
	\$ 173,968,939

EXPENDITURES, by Function	6100 salaries	6200 services	6300 supplies	6400 other expenditures	6600 capital expenditures	Totals	Overall Function %	Net of Chapter 41 Function %	2017-18 State %s *
11-Instruction	\$ 47,161,424	\$ 580,751	\$ 904,155	\$ 285,435	\$ -	\$ 48,931,765	27.62%	60.38%	58.46%
12-Instr. Resource & Media Services	801,378	35,246	95,454	5,090	-	937,168	0.53%	1.16%	1.28%
13-Curriculum Development & Instructional Staff Development	1,512,259	67,000	27,000	197,595	-	1,803,854	1.02%	2.23%	1.67%
21-Instructional Leadership	1,323,602	8,450	36,025	30,849	-	1,398,926	0.79%	1.73%	1.56%
23-School Leadership	3,875,103	30,750	41,202	59,035	-	4,006,090	2.26%	4.94%	6.52%
31-Guidance & Counseling	2,095,922	44,175	110,529	23,245	-	2,273,871	1.28%	2.81%	3.51%
32-Social Work	156,090	-	-	-	-	156,090	0.09%	0.19%	0.23%
33-Health Services	770,772	5,125	37,857	4,900	-	818,654	0.46%	1.01%	1.12%
34-Pupil Transportation	2,008,775	40,360	461,505	(184,652)	-	2,325,988	1.31%	2.87%	3.46%
35-Food Services	106,501	-	-	103,000	-	209,501	0.12%	0.26%	0.82%
36-Cocurricular/Extracurricular	1,595,325	137,425	158,435	513,522	20,000	2,424,707	1.37%	2.99%	2.98%
41-General Administration	2,525,622	522,632	73,538	362,624	-	3,484,416	1.97%	4.30%	3.77%
51-Plant Maintenance & Operations	4,062,835	3,569,744	710,424	371,433	55,000	8,769,436	4.95%	10.82%	11.38%
52-Security & Monitoring Services	173,218	359,847	12,445	19,898	-	565,408	0.32%	0.70%	1.05%
53-Data Processing Services	1,304,609	482,736	114,825	34,400	-	1,936,570	1.09%	2.39%	2.18%
61-Community Services	136,191	3,000	-	22,000	-	161,191	0.09%	0.20%	n/a
91- Chapter 41 payment	-	96,155,376	-	-	-	96,155,376	54.27%	0.00%	n/a
99-Appraisal District Costs	-	830,000	-	-	-	830,000	0.47%	1.02%	n/a
	\$ 69,609,626	\$ 102,872,617	\$ 2,783,394	\$ 1,848,374	\$ 75,000	\$ 177,189,011	100.0%	100.0%	100.0%
Object %	39.29%	58.06%	1.57%	1.04%	0.04%	100.0%			

2019-20 Proposed Budget	\$ 69,609,626	\$ 6,717,241	\$ 2,783,394	\$ 1,848,374	\$ 75,000	\$ 81,033,635
Net of Chapter 41 Object %	85.91%	8.29%	3.43%	2.28%	0.08%	100.0%

2018-19 Amended Budget	\$ 66,385,076	\$ 6,862,881	\$ 2,632,176	\$ 1,796,014	\$ 159,360	\$ 77,835,507
Net of Chapter 41 Object %	85.30%	8.82%	3.38%	2.31%	0.20%	100.0%

Budget for 2019-20

Revenues, from above	\$ 173,968,939
Minus Expenditures, from above	(177,189,011)
Projected change to Fund Balance	\$ (3,220,072)

**EANES INDEPENDENT SCHOOL DISTRICT
2019-2020 GENERAL FUND 183-199 COMPARISON
JUNE 18, 2019**

ESTIMATED REVENUE BY OBJECT		2019-20 Proposed Budget	2018-19 Amended Budget As of 5/31/2019	2017-18 Audited Financials
Object	Description	Based on 8,142 students	Based on 8,132 students	Based on 8,061 students
5700	Local Revenue			
5711-12	Property Taxes	158,159,083	161,278,141	151,010,712
5719	Taxes - Penalty & Interest	440,000	380,000	392,242
	Total Property Tax Revenue	\$ 158,599,083	\$ 161,658,141	\$ 151,402,954
5736	Summer School Tuition	74,500	74,500	64,025
5739	Special Program Fees	140,000	140,000	138,432
5742	Interest Earnings	2,250,000	1,910,000	1,072,201
5744	Gifts and Bequests/EEF Donations	2,611,926	2,561,926	2,561,926
5745	Insurance Recovery	-	-	11,711
5749	Other Local Revenue	488,000	523,000	472,323
5752	Athletic Activity	452,000	496,900	464,657
5753	Extra/Co-Curricular Fee	591,000	591,000	610,743
5769	Miscellaneous Revenue	12,000	12,000	10,705
	Total Other Local Revenue	\$ 6,619,426	\$ 6,309,326	\$ 5,406,723
	TOTAL LOCAL REVENUE	\$ 165,218,509	\$ 167,967,467	\$ 156,809,677
5800	State Revenue			
5811-12	State Funding	2,227,086	4,437,815	2,686,034
5831	TRS On-Behalf Payments	4,018,344	3,982,690	3,869,849
	TOTAL STATE REVENUE	\$ 6,245,430	\$ 8,420,505	\$ 6,555,883
5900	Federal Revenue			
5931	Federal Funds	655,000	1,157,000	59,508
	TOTAL FEDERAL REVENUE	\$ 655,000	\$ 1,157,000	\$ 59,508
	TOTAL ESTIMATED REVENUE	\$ 172,118,939	\$ 177,544,972	\$ 163,425,068
7000	Other Resources	\$ 1,850,000	\$ 2,043,400	\$ 1,873,294
	TOTAL ESTIMATED REVENUE & RESOURCES	\$ 173,968,939	\$ 179,588,372	\$ 165,298,362
6224	Recapture Payment	96,155,376	102,018,072	92,983,573
	NET OPERATING REVENUE AFTER RECAPTURE	\$ 77,813,563	\$ 77,570,300	\$ 72,314,789

ESTIMATED EXPENDITURES BY OBJECT

Object	Description	2019-20	2018-19	2017-18
6100	Payroll Costs	69,609,626	66,385,076	64,356,564
6200	Professional & Contracted Services	6,717,241	6,862,881	6,005,151
6300	Supplies and Materials	2,783,394	2,632,176	2,374,373
6400	Miscellaneous Operating Expenses	1,848,374	1,796,014	1,733,179
6600	Capital Outlay	75,000	159,360	138,795
	TOTAL EXPENDITURES BEFORE RECAPTURE	\$ 81,033,635	\$ 77,835,507	\$ 74,608,062
6224	Recapture Payment	96,155,376	102,018,072	92,983,573
	TOTAL EXPENDITURES INCLUDING RECAPTURE	\$ 177,189,011	\$ 179,853,579	\$ 167,591,635
	Estimated Beginning Fund Balance	27,894,827	28,160,034	30,453,306
	Increase or (Decrease) to Fund Balance Based on Budget	(3,220,072)	(265,207)	(2,293,272)
	Estimated Ending Fund Balance *	\$ 24,674,755	\$ 27,894,827	\$ 28,160,034

* Ending fund balance amounts are estimated.

EANES INDEPENDENT SCHOOL DISTRICT
2019-2020 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL
JUNE 18, 2019

ESTIMATED EXPENDITURES BY FUNCTION			2019-20 Proposed Expenditure Budget	2018-19 Amended Expenditure Budget as of 5/31/2019	2017-18 Audited Financials
Function	Object	Description			
11		Instruction			
	6100	Payroll Costs	47,161,424	44,799,009	43,812,620
	6200	Professional & Contracted Services	580,751	675,393	569,229
	6300	Supplies & Materials	904,155	703,575	625,784
	6400	Miscellaneous Operating Costs	285,435	311,957	337,129
Total Function 11			\$ 48,931,765	\$ 46,489,934	\$ 45,349,062
12		Media Services			
	6100	Payroll Costs	801,378	780,573	792,446
	6200	Professional & Contracted Services	35,246	42,830	44,954
	6300	Supplies & Materials	95,454	99,273	92,206
	6400	Miscellaneous Operating Costs	5,090	2,250	3,285
Total Function 12			\$ 937,168	\$ 924,926	\$ 932,891
13		Instructional Staff Development			
	6100	Payroll Costs	1,512,259	1,942,620	1,744,560
	6200	Professional & Contracted Services	67,000	58,764	42,711
	6300	Supplies & Materials	27,000	101,726	37,093
	6400	Miscellaneous Operating Costs	197,595	160,007	185,058
Total Function 13			\$ 1,803,854	\$ 2,263,117	\$ 2,009,422
21		Instructional Leadership			
	6100	Payroll Costs	1,323,602	1,257,674	1,188,394
	6200	Professional & Contracted Services	8,450	49,100	8,259
	6300	Supplies & Materials	36,025	37,590	31,448
	6400	Miscellaneous Operating Costs	30,849	21,704	24,864
Total Function 21			\$ 1,398,926	\$ 1,366,068	\$ 1,252,966
23		School Administration			
	6100	Payroll Costs	3,875,103	3,396,785	3,280,027
	6200	Professional & Contracted Services	30,750	36,076	45,514
	6300	Supplies & Materials	41,202	62,431	29,404
	6400	Miscellaneous Operating Costs	59,035	56,326	48,541
Total Function 23			\$ 4,006,090	\$ 3,551,618	\$ 3,403,486

ESTIMATED EXPENDITURES BY FUNCTION			2019-20 Proposed Expenditure Budget	2018-19 Amended Expenditure Budget as of 5/31/2019	2017-18 Audited Financials
Function	Object	Description			
31		Guidance and Counseling			
	6100	Payroll Costs	2,095,922	2,032,579	1,879,610
	6200	Professional & Contracted Services	44,175	62,751	23,407
	6300	Supplies & Materials	110,529	96,132	88,548
	6400	Miscellaneous Operating Costs	23,245	21,684	17,809
Total Function 31			\$ 2,273,871	\$ 2,213,146	\$ 2,009,374
32		Social Work Services			
	6100	Payroll Costs	156,090	156,485	203,095
Total Function 32			\$ 156,090	\$ 156,485	\$ 203,095
33		Health Services			
	6100	Payroll Costs	770,772	759,293	691,237
	6200	Professional & Contracted Services	5,125	5,225	4,106
	6300	Supplies & Materials	37,857	38,423	39,263
	6400	Miscellaneous Operating Costs	4,900	4,513	5,321
Total Function 33			\$ 818,654	\$ 807,454	\$ 739,927
34		Transportation			
	6100	Payroll Costs	2,008,775	1,973,950	1,936,323
	6200	Professional & Contracted Services	40,360	34,327	34,956
	6300	Supplies & Materials	461,505	413,458	351,802
	6400	Miscellaneous Operating Costs	(184,652)	(208,772)	(171,535)
Total Function 34			\$ 2,325,988	\$ 2,212,963	\$ 2,151,546
35		Child Nutrition Services			
	6100	Payroll Costs (TRS On-Behalf)	106,501	102,338	98,899
	6400	Miscellaneous Operating Costs	103,000	105,000	91,694
Total Function 35			\$ 209,501	\$ 207,338	\$ 190,699
36		Co-Curricular/Extra-Curricular			
	6100	Payroll Costs	1,595,325	1,542,019	1,361,278
	6200	Professional & Contracted Services	137,425	165,969	148,389
	6300	Supplies & Materials	158,435	167,250	154,997
	6400	Miscellaneous Operating Costs	513,522	582,494	564,558
	6600	Capital Outlay	20,000	31,597	3,295
Total Function 36			\$ 2,424,707	\$ 2,489,329	\$ 2,232,517
41		General Administration			
	6100	Payroll Costs	2,525,622	2,435,506	2,398,476
	6200	Professional & Contracted Services	522,632	684,410	485,760
	6300	Supplies & Materials	73,538	105,499	70,523
	6400	Miscellaneous Operating Costs	362,624	299,851	237,742
Total Function 41			\$ 3,484,416	\$ 3,525,266	\$ 3,192,501

ESTIMATED EXPENDITURES BY FUNCTION			2019-20 Proposed Expenditure Budget	2018-19 Amended Expenditure Budget as of 5/31/2019	2017-18 Audited Financials
Function	Object	Description			
51	Plant Maintenance & Operations				
	6100	Payroll Costs	4,062,835	3,577,244	3,376,892
	6200	Professional & Contracted Services	3,569,744	3,432,710	3,136,687
	6300	Supplies & Materials	710,424	712,604	710,794
	6400	Miscellaneous Operating Costs	371,433	364,801	317,082
	6600	Capital Outlay	55,000	89,983	91,200
Total Function 51			\$ 8,769,436	\$ 8,177,342	\$ 7,632,655
52	Security and Monitoring Services				
	6100	Payroll Costs	173,218	169,519	157,470
	6200	Professional & Contracted Services	359,847	351,390	320,449
	6300	Supplies & Materials	12,445	13,890	13,726
	6400	Miscellaneous Operating Costs	19,898	19,399	16,394
Total Function 52			\$ 565,408	\$ 554,198	\$ 508,039
53	Data Processing Services				
	6100	Payroll Costs	1,304,609	1,247,354	1,199,952
	6200	Professional & Contracted Services	482,736	433,936	320,937
	6300	Supplies & Materials	114,825	80,125	128,688
	6400	Miscellaneous Operating Costs	34,400	32,900	33,815
	6600	Capital Outlay	-	30,000	-
Total Function 53			\$ 1,936,570	\$ 1,824,315	\$ 1,683,392
61	Community Services				
	6100	Payroll Costs (TRS On-Behalf)	136,191	212,128	235,285
	6200	Professional & Contracted Services	3,000	-	1,258
	6300	Supplies & Materials	-	200	97
	6400	Miscellaneous Operating Costs	22,000	21,900	21,422
Total Function 61			\$ 161,191	\$ 234,228	\$ 258,061
81	Facilities Acquisition & Construction				
	6600	Capital Outlay	-	7,780	40,000
Total Function 81			\$ -	\$ 7,780	\$ 40,000
91	Contracted Instructional Services (Recapture)				
	6200	Professional & Contracted Services	96,155,376	102,018,072	92,983,573
Total Function 91			\$ 96,155,376	\$ 102,018,072	\$ 92,983,573
99	Other Intergovernmental Charges (Property Appraisal Costs)				
	6200	Professional & Contracted Services	830,000	830,000	818,535
Total Function 99			\$ 830,000	\$ 830,000	\$ 818,535
TOTAL ESTIMATED EXPENDITURES			\$ 177,189,011	\$ 179,853,579	\$ 167,591,741

The Debt Service Fund 599

The Debt Service Fund (also called the Interest and Sinking Fund) is a governmental fund that is used to account for the accumulation of property tax revenues for the payment of long-term debt principal and interest. Funding for the payment of debt is provided through a designation of the property tax rate and revenues, and interest earnings from investment of these funds.

The Debt Service portion of the tax rate is proposed to be \$.14 per \$100 of taxable property value.

Expenditures in the Debt Service Fund include payments for principal and interest on bonds and other related fees.

EANES INDEPENDENT SCHOOL DISTRICT
2019-2020 DEBT SERVICE FUND 599
JUNE 18, 2019

ESTIMATED REVENUE		2019-20	2018-19	2017-18
Object	Description	Proposed	Amended Budget	Audited
		Budget	as of 5/31/2019	Financials
5700	Local Revenue			
	Property Taxes	\$ 22,323,329	\$ 21,300,887	\$ 19,945,985
	Taxes - Penalty & Interest	45,000	45,000	56,692
	TOTAL ESTIMATED TAX REVENUE:	\$ 22,368,329	\$ 21,345,887	\$ 20,002,677
	Other Local Revenue	320,000	265,000	222,210
	TOTAL ESTIMATED LOCAL REVENUE	\$ 22,688,329	\$ 21,610,887	\$ 20,224,887
5800	State Revenue	114,761	140,523	135,725
	TOTAL ESTIMATED STATE REVENUE	\$ 114,761	\$ 140,523	\$ 135,725
7000	Other Resources	-	-	-
	TOTAL ESTIMATED REVENUE & OTHER RESOURCES	\$ 22,803,090	\$ 21,751,410	\$ 20,360,612

ESTIMATED EXPENDITURES

Function/Object/Description				
71	Debt Service			
6511	Principal on Bonds	14,655,000	16,195,000	18,500,000
6521	Interest on Bonds	4,486,488	4,996,063	5,599,542
6599	Other Debt Fees	30,000	30,000	178,543
	Total Function 71	\$ 19,171,488	\$ 21,221,063	\$ 24,278,085
	TOTAL ESTIMATED EXPENDITURES	\$ 19,171,488	\$ 21,221,063	\$ 24,278,085
8900	Other Uses	-	-	-
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 19,171,488	\$ 21,221,063	\$ 24,278,085
	ESTIMATED REVENUE - EXPENDITURES	\$ 3,631,602	\$ 530,347	\$ (3,917,472)
	Estimated Beginning Fund Balance	21,984,649	21,454,302	25,371,774
	Increase or (Decrease) to Fund Balance			
	Based on Budget	3,631,602	530,347	(3,917,472)
	Estimated Ending Fund Balance	\$ 25,616,251	\$ 21,984,649	\$ 21,454,302

* Ending fund balance amounts are estimated.

The Child Nutrition Fund 701

The Child Nutrition Fund is a proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs to operate the program are financed primarily through the sale of food to students and faculty during lunch.

The program serves a variety of healthy meal and ala-carte options at each of the district's nine campuses. Nutrition standards exceed those of the Texas Public Nutrition Policy requirements. For example, the program makes available a number of fresh fruit and vegetable options at each point of service every day.

**EANES INDEPENDENT SCHOOL DISTRICT
2019-2020 CHILD NUTRITION FUND 701
JUNE 18, 2019**

		2019-20 Proposed Budget	2018-19 Amended Budget as of 5/31/2019	2017-18 Audited Financials
ESTIMATED REVENUE				
Object	Description			
5700	Local Revenue	3,653,400	3,660,400	3,559,772
5800	State Revenue	4,500	5,000	4,473
TOTAL ESTIMATED REVENUE:		\$ 3,657,900	\$ 3,665,400	\$ 3,564,244
7000	Other Resources (Federal Revenue)	155,000	145,000	148,166
TOTAL ESTIMATED REVENUE & RESOURCES		\$ 3,812,900	\$ 3,810,400	\$ 3,712,411

ESTIMATED EXPENDITURES

Function/Object/Description				
35	Food Service			
6100	Payroll Costs	1,684,388	1,600,587	1,592,163
6200	Professional & Contracted Services	32,200	36,054	50,847
6300	Supplies & Materials	1,930,600	1,869,146	1,834,177
6400	Miscellaneous Operating Costs	109,700	110,300	100,771
Total Function 35		<u>\$ 3,756,888</u>	<u>\$ 3,616,087</u>	<u>\$ 3,577,958</u>
51	Plant Maintenance/Operations			
6100	Payroll Costs	172,000	172,000	170,501
6200	Professional & Contracted Services	66,000	66,400	65,378
Total Function 51		<u>\$ 238,000</u>	<u>\$ 238,400</u>	<u>\$ 235,880</u>
TOTAL ESTIMATED EXPENDITURES		\$ 3,994,888	\$ 3,854,487	\$ 3,813,837

ESTIMATED REVENUE - EXPENDITURES		\$ (181,988)	\$ (44,087)	\$ (101,427)
Estimated Beginning Fund Balance		248,419	292,506	393,933
Increase or (Decrease) to Fund Balance				
Based on Budget		(181,988)	(44,087)	(101,427)
Estimated Ending Fund Balance *		\$ 66,431	\$ 248,419	\$ 292,506

* Ending fund balance amounts are estimated.