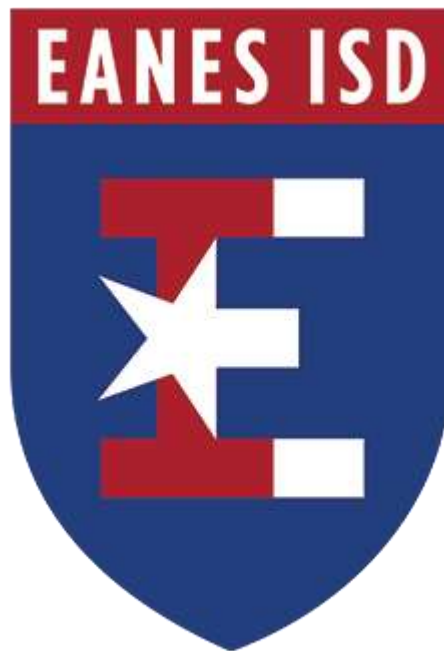


Eanes Independent School District



**2020 - 2021 Adopted Budget
June 23, 2020**

**for
Fiscal Year
July 1, 2020 - June 30, 2021**

**EANES INDEPENDENT SCHOOL DISTRICT
2020-2021 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY
JUNE 23, 2020**

General Fund

Estimated Revenue:

Property Tax Revenue	\$ 162,422,854
Other Local Revenue	4,906,000
State Revenue	8,004,809
Federal Revenue	680,000
Other Resources	1,400,000
Total Estimated Revenue & Other Resources	<u>\$ 177,413,663</u>

Estimated Expenditures:

Function Description		
11	Instruction	\$ 48,773,356
12	Instr Resources & Media	947,493
13	Curriculum & Staff Development	1,918,765
21	Instructional Leadership	1,589,133
23	School Leadership	3,980,015
31	Guidance & Counseling	2,314,790
32	Social Work Services	157,508
33	Health Services	795,206
34	Student Transportation	2,268,760
35	Child Nutrition Services	221,883
36	Co/Extra-Curricular	2,627,742
41	General Administration	3,680,490
51	Plant Maintenance	8,983,203
52	Security & Monitoring Service	581,779
53	Data Processing	1,904,033
61	Community Services	190,352
91	Chapter 41 Recapture	99,593,596
99	Other Intergovernmental Charges	830,000
Total Estimated Expenditures		<u>\$ 181,358,104</u>
Revenue - Expenditures		<u>\$ (3,944,441)</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	\$ 23,278,348
Other Local Revenue	45,000
State Revenue	\$ 101,983
Total Estimated Revenue	<u>\$ 23,425,331</u>

Estimated Expenditures:

Bond Principal	\$ 16,815,000
Bond Interest	5,878,288
Fees	30,000
Total Estimated Expenditures	<u>\$ 22,723,288</u>

Revenue - Expenditures \$ 702,043

Child Nutrition Fund

Estimated Revenue:

Local Revenue	\$ 4,017,000
State Revenue	4,200
Other Resources (Federal)	160,200
Total Estimated Revenues	<u>\$ 4,181,400</u>

Estimated Expenditures:

Function		
35	Food Services	\$ 3,884,690
51	Plant Maintenance	269,947
Total Estimated Expenditures		<u>\$ 4,154,637</u>

Revenue - Expenditures \$ 26,763

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 \$0.9965 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 \$0.99.

**EANES INDEPENDENT SCHOOL DISTRICT
2020-2021 GENERAL FUND BY FUNCTION & OBJECT
JUNE 23, 2020**

REVENUES, by Object

Local	\$ 167,328,854
State	8,004,809
Federal	680,000
Other Resources	1,400,000
	\$ 177,413,663

EXPENDITURES, by Function

	<u>6100 salaries</u>	<u>6200 services</u>	<u>6300 supplies</u>	<u>6400 other expenditures</u>	<u>6600 capital expenditures</u>	<u>Totals</u>	<u>Overall Function %</u>	<u>Net of Chapter 41 Function %</u>	<u>2017-18 State %s *</u>
11-Instruction	\$ 47,035,929	\$ 519,354	\$ 895,277	\$ 322,796	\$ -	\$ 48,773,356	26.89%	59.65%	58.46%
12-Instr. Resource & Media Services	821,564	29,146	91,543	5,240	-	947,493	0.52%	1.16%	1.28%
13-Curriculum Development & Instructional Staff Development	1,623,845	76,500	30,500	187,920	-	1,918,765	1.06%	2.35%	1.67%
21-Instructional Leadership	1,522,424	4,100	34,820	27,789	-	1,589,133	0.88%	1.94%	1.56%
23-School Leadership	3,881,014	18,400	27,271	53,330	-	3,980,015	2.19%	4.87%	6.52%
31-Guidance & Counseling	2,132,815	39,175	121,185	21,615	-	2,314,790	1.28%	2.83%	3.51%
32-Social Work	157,508	-	-	-	-	157,508	0.09%	0.19%	0.23%
33-Health Services	747,121	5,225	37,960	4,900	-	795,206	0.44%	0.97%	1.12%
34-Pupil Transportation	1,951,987	43,278	449,377	(175,882)	-	2,268,760	1.25%	2.77%	3.46%
35-Food Services	118,883	-	-	103,000	-	221,883	0.12%	0.27%	0.82%
36-Cocurricular/Extracurricular	1,743,830	191,430	158,535	513,947	20,000	2,627,742	1.45%	3.21%	2.98%
41-General Administration	2,661,272	535,150	121,713	362,355	-	3,680,490	2.03%	4.50%	3.77%
51-Plant Maintenance & Operations	4,069,665	3,637,194	731,644	489,700	55,000	8,983,203	4.95%	10.99%	11.38%
52-Security & Monitoring Services	169,639	380,465	12,170	19,505	-	581,779	0.32%	0.71%	1.05%
53-Data Processing Services	1,261,872	477,936	129,825	34,400	-	1,904,033	1.05%	2.33%	2.18%
61-Community Services	165,852	3,000	-	21,500	-	190,352	0.10%	0.23%	n/a
91- Chapter 41 payment	-	99,593,596	-	-	-	99,593,596	54.92%	0.00%	n/a
99-Appraisal District Costs	-	830,000	-	-	-	830,000	0.46%	1.02%	n/a
	\$ 70,065,220	\$ 106,383,949	\$ 2,841,820	\$ 1,992,115	\$ 75,000	\$ 181,358,104	100.0%	100.0%	100.0%
Object %	38.64%	58.66%	1.57%	1.10%	0.04%	100.0%			

2020-21 Proposed Budget	\$ 70,065,220	\$ 6,790,353	\$ 2,841,820	\$ 1,992,115	\$ 75,000	\$ 81,764,508
Net of Chapter 41 Object %	85.70%	8.30%	3.48%	2.44%	0.08%	100.0%

2019-20 Amended Budget	\$ 69,983,899	\$ 6,511,150	\$ 2,920,021	\$ 1,856,721	\$ 171,011	\$ 81,442,802
Net of Chapter 41 Object %	85.94%	7.99%	3.59%	2.28%	0.21%	100.0%

Budget for 2020-21

Revenues, from above	\$ 177,413,663
Minus Expenditures, from above	(181,358,104)
Projected change to Fund Balance	\$ (3,944,441)

**EANES INDEPENDENT SCHOOL DISTRICT
2020-2021 GENERAL FUND 183-199 COMPARISON
JUNE 23, 2020**

<u>ESTIMATED REVENUE BY OBJECT</u>		2020-21 Proposed Budget	2019-20 Amended Budget As of 5/31/2020	2018-19 Audited Financials
Object	Description	Based on 8,142 students	Based on 8,142 students	Based on 8,132 students
5700	Local Revenue			
5711-12	Property Taxes	161,982,854	160,050,541	161,929,875
5719	Taxes - Penalty & Interest	440,000	440,000	526,885
	Total Property Tax Revenue	\$ 162,422,854	\$ 160,490,541	\$ 162,456,760
5736	Summer School Tuition	74,500	34,500	77,136
5739	Special Program Fees	140,000	140,000	136,143
5742	Interest Earnings	500,000	1,275,000	1,804,271
5744	Gifts and Bequests/EEF Donations	2,718,500	2,611,926	2,566,926
5745	Insurance Recovery	-	-	3,054
5749	Other Local Revenue	478,000	468,000	555,768
5752	Athletic Activity	392,000	452,000	509,352
5753	Extra/Co-Curricular Fee	591,000	536,000	592,152
5769	Miscellaneous Revenue	12,000	12,000	12,854
	Total Other Local Revenue	\$ 4,906,000	\$ 5,529,426	\$ 6,257,656
	TOTAL LOCAL REVENUE	\$ 167,328,854	\$ 166,019,967	\$ 168,714,416
5800	State Revenue			
5811-12	State Funding	3,381,532	1,894,390	4,587,525
5819	Other FSP Revenues	-	107,000	-
5831	TRS On-Behalf Payments	4,623,277	4,446,344	3,917,257
	TOTAL STATE REVENUE	\$ 8,004,809	\$ 6,447,734	\$ 8,504,782
5900	Federal Revenue			
5931	Federal Funds	680,000	710,000	1,155,853
	TOTAL FEDERAL REVENUE	\$ 680,000	\$ 710,000	\$ 1,155,853
	TOTAL ESTIMATED REVENUE	\$ 176,013,663	\$ 173,177,701	\$ 178,375,051
7000	Other Resources	\$ 1,400,000	\$ 1,200,000	\$ 1,572,404
	TOTAL ESTIMATED REVENUE & RESOURCES	\$ 177,413,663	\$ 174,377,701	\$ 179,947,455
6224	Recapture Payment	99,593,596	96,800,070	101,747,322
	NET OPERATING REVENUE AFTER RECAPTURE	\$ 77,820,067	\$ 77,577,631	\$ 78,200,133

ESTIMATED EXPENDITURES BY OBJECT

Object	Description	2020-21 Proposed Budget	2019-20 Amended Budget As of 5/31/2020	2018-19 Audited Financials
6100	Payroll Costs	70,065,220	69,983,899	66,289,434
6200	Professional & Contracted Services	6,790,353	6,511,150	6,560,489
6300	Supplies and Materials	2,841,820	2,920,021	2,481,452
6400	Miscellaneous Operating Expenses	1,992,115	1,856,721	1,749,310
6600	Capital Outlay	75,000	171,011	125,005
	TOTAL EXPENDITURES BEFORE RECAPTURE	\$ 81,764,508	\$ 81,442,802	\$ 77,205,689
6224	Recapture Payment	99,593,596	96,800,070	101,747,322
	TOTAL EXPENDITURES INCLUDING RECAPTURE	\$ 181,358,104	\$ 178,242,872	\$ 178,953,011
	Estimated Beginning Fund Balance	22,996,977	26,862,148	25,867,705
	Increase or (Decrease) to Fund Balance Based on Budget	(3,944,441)	(3,865,171)	994,443
	Estimated Ending Fund Balance *	\$ 19,052,536	\$ 22,996,977	\$ 26,862,148

* Ending fund balance amounts are estimated.

EANES INDEPENDENT SCHOOL DISTRICT
2020-2021 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL
JUNE 23, 2020

ESTIMATED EXPENDITURES BY FUNCTION			2020-21 Proposed Expenditure Budget	2019-20 Amended Expenditure Budget as of 5/31/2020	2018-19 Audited Financials
Function	Object	Description			
11		Instruction			
	6100	Payroll Costs	47,035,929	47,230,477	44,863,444
	6200	Professional & Contracted Services	519,354	639,090	662,726
	6300	Supplies & Materials	895,277	775,842	664,566
	6400	Miscellaneous Operating Costs	322,796	285,207	307,606
Total Function 11			\$ 48,773,356	\$ 48,930,616	\$ 46,498,342
12		Media Services			
	6100	Payroll Costs	821,564	827,378	773,582
	6200	Professional & Contracted Services	29,146	33,776	40,023
	6300	Supplies & Materials	91,543	102,559	93,154
	6400	Miscellaneous Operating Costs	5,240	1,753	2,282
Total Function 12			\$ 947,493	\$ 965,466	\$ 909,041
13		Instructional Staff Development			
	6100	Payroll Costs	1,623,845	1,604,239	1,942,753
	6200	Professional & Contracted Services	76,500	67,723	54,994
	6300	Supplies & Materials	30,500	30,458	88,094
	6400	Miscellaneous Operating Costs	187,920	188,513	117,632
Total Function 13			\$ 1,918,765	\$ 1,890,933	\$ 2,203,473
21		Instructional Leadership			
	6100	Payroll Costs	1,522,424	1,341,910	1,245,320
	6200	Professional & Contracted Services	4,100	8,450	48,025
	6300	Supplies & Materials	34,820	31,745	33,304
	6400	Miscellaneous Operating Costs	27,789	25,189	18,479
Total Function 21			\$ 1,589,133	\$ 1,407,294	\$ 1,345,128
23		School Administration			
	6100	Payroll Costs	3,881,014	3,920,103	3,377,630
	6200	Professional & Contracted Services	18,400	21,180	34,581
	6300	Supplies & Materials	27,271	48,760	60,362
	6400	Miscellaneous Operating Costs	53,330	61,949	52,819
Total Function 23			\$ 3,980,015	\$ 4,051,992	\$ 3,525,392

ESTIMATED EXPENDITURES BY FUNCTION			2020-21 Proposed Expenditure Budget	2019-20 Amended Expenditure Budget as of 5/31/2020	2018-19 Audited Financials
Function	Object	Description			
31		Guidance and Counseling			
	6100	Payroll Costs	2,132,815	2,090,739	2,033,018
	6200	Professional & Contracted Services	39,175	48,261	55,397
	6300	Supplies & Materials	121,185	114,619	80,187
	6400	Miscellaneous Operating Costs	21,615	24,006	19,675
Total Function 31			\$ 2,314,790	\$ 2,277,625	\$ 2,188,277
32		Social Work Services			
	6100	Payroll Costs	157,508	162,090	149,153
Total Function 32			\$ 157,508	\$ 162,090	\$ 149,153
33		Health Services			
	6100	Payroll Costs	747,121	762,601	748,149
	6200	Professional & Contracted Services	5,225	5,125	4,284
	6300	Supplies & Materials	37,960	36,523	37,646
	6400	Miscellaneous Operating Costs	4,900	6,676	4,162
Total Function 33			\$ 795,206	\$ 810,925	\$ 794,240
34		Transportation			
	6100	Payroll Costs	1,951,987	1,977,061	1,918,360
	6200	Professional & Contracted Services	43,278	39,060	37,960
	6300	Supplies & Materials	449,377	380,415	397,978
	6400	Miscellaneous Operating Costs	(175,882)	(184,652)	(170,657)
Total Function 34			\$ 2,268,760	\$ 2,211,884	\$ 2,183,641
35		Child Nutrition Services			
	6100	Payroll Costs (TRS On-Behalf)	118,883	106,501	95,084
	6200	Professional & Contracted Services	-	-	-
	6300	Supplies & Materials	-	-	-
	6400	Miscellaneous Operating Costs	103,000	103,000	104,908
Total Function 35			\$ 221,883	\$ 209,501	\$ 199,991
36		Co-Curricular/Extra-Curricular			
	6100	Payroll Costs	1,743,830	1,737,325	1,537,463
	6200	Professional & Contracted Services	191,430	188,887	176,317
	6300	Supplies & Materials	158,535	191,589	160,114
	6400	Miscellaneous Operating Costs	513,947	510,393	570,876
	6600	Capital Outlay	20,000	-	29,586
Total Function 36			\$ 2,627,742	\$ 2,628,194	\$ 2,474,356
41		General Administration			
	6100	Payroll Costs	2,661,272	2,617,622	2,431,330
	6200	Professional & Contracted Services	535,150	571,452	666,743
	6300	Supplies & Materials	121,713	101,051	97,090
	6400	Miscellaneous Operating Costs	362,355	304,134	288,925

ESTIMATED EXPENDITURES BY FUNCTION			2020-21 Proposed Expenditure Budget	2019-20 Amended Expenditure Budget as of 5/31/2020	2018-19 Audited Financials
Function	Object	Description			
Total Function 41			\$ 3,680,490	\$ 3,594,259	\$ 3,484,088

ESTIMATED EXPENDITURES BY FUNCTION			2020-21 Proposed Expenditure Budget	2019-20 Amended Expenditure Budget as of 5/31/2020	2018-19 Audited Financials
Function	Object	Description			
51	Plant Maintenance & Operations				
	6100	Payroll Costs	4,069,665	3,956,835	3,572,574
	6200	Professional & Contracted Services	3,637,194	3,437,312	3,198,125
	6300	Supplies & Materials	731,644	793,129	687,272
	6400	Miscellaneous Operating Costs	489,700	450,972	362,206
	6600	Capital Outlay	55,000	66,445	88,989
Total Function 51			\$ 8,983,203	\$ 8,704,693	\$ 7,909,166
52	Security and Monitoring Services				
	6100	Payroll Costs	169,639	174,218	156,935
	6200	Professional & Contracted Services	380,465	353,100	332,112
	6300	Supplies & Materials	12,170	15,229	13,200
	6400	Miscellaneous Operating Costs	19,505	19,556	18,938
Total Function 52			\$ 581,779	\$ 562,103	\$ 521,185
53	Data Processing Services				
	6100	Payroll Costs	1,261,872	1,309,609	1,241,324
	6200	Professional & Contracted Services	477,936	267,734	432,837
	6300	Supplies & Materials	129,825	298,102	68,486
	6400	Miscellaneous Operating Costs	34,400	37,125	30,820
	6600	Capital Outlay	-	29,000	-
Total Function 53			\$ 1,904,033	\$ 1,941,570	\$ 1,773,467
61	Community Services				
	6100	Payroll Costs (TRS On-Behalf)	165,852	165,191	203,315
	6200	Professional & Contracted Services	3,000	-	-
	6400	Miscellaneous Operating Costs	21,500	22,900	20,639
Total Function 61			\$ 190,352	\$ 188,091	\$ 223,954
81	Facilities Acquisition & Construction				
	6600	Capital Outlay	-	75,566	6,430
Total Function 81			\$ -	\$ 75,566	\$ 6,430
91	Contracted Instructional Services (Recapture)				
	6200	Professional & Contracted Services	99,593,596	96,800,070	101,747,322
Total Function 91			\$ 99,593,596	\$ 96,800,070	\$ 101,747,322
99	Other Intergovernmental Charges (Property Appraisal Costs)				
	6200	Professional & Contracted Services	830,000	830,000	816,365
Total Function 99			\$ 830,000	\$ 830,000	\$ 816,365
TOTAL ESTIMATED EXPENDITURES			\$ 181,358,104	\$ 178,242,872	\$ 178,953,011

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
2020-2021 DEBT SERVICE FUND 599
JUNE 23, 2020

ESTIMATED REVENUE		2020-21 Proposed Budget	2019-20 Amended Budget as of 5/31/2020	2018-19 Audited Financials
Object	Description			
5700	Local Revenue			
	Property Taxes	\$ 23,223,348	\$ 22,323,329	\$ 21,399,330
	Taxes - Penalty & Interest	55,000	45,000	71,581
	TOTAL ESTIMATED TAX REVENUE:	\$ 23,278,348	\$ 22,368,329	\$ 21,470,911
	Other Local Revenue	45,000	320,000	297,071
	TOTAL ESTIMATED LOCAL REVENUE	\$ 23,323,348	\$ 22,688,329	\$ 21,767,982
5800	State Revenue	101,983	114,761	129,725
	TOTAL ESTIMATED STATE REVENUE	\$ 101,983	\$ 114,761	\$ 129,725
7000	Other Resources	-	10,225	-
	TOTAL ESTIMATED REVENUE & OTHER RESOURCES	\$ 23,425,331	\$ 22,813,315	\$ 21,897,707

ESTIMATED EXPENDITURES

Function/Object/Description				
71	Debt Service			
6511	Principal on Bonds	16,815,000	14,655,000	16,195,000
6521	Interest on Bonds	5,878,288	5,158,722	4,962,688
6599	Other Debt Fees	30,000	30,000	14,225
	Total Function 71	\$ 22,723,288	\$ 19,843,722	\$ 21,171,913
	TOTAL ESTIMATED EXPENDITURES	\$ 22,723,288	\$ 19,843,722	\$ 21,171,913
8900	Other Uses	-	-	-
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 22,723,288	\$ 19,843,722	\$ 21,171,913
	ESTIMATED REVENUE - EXPENDITURES	\$ 702,043	\$ 2,969,593	\$ 725,794
	Estimated Beginning Fund Balance	25,318,307	22,348,714	21,622,920
	Increase or (Decrease) to Fund Balance Based on Budget	702,043	2,969,593	725,794
	Estimated Ending Fund Balance *	\$ 26,020,350	\$ 25,318,307	\$ 22,348,714

* 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
2020-2021 CHILD NUTRITION FUND 701
JUNE 23, 2020**

		2020-21 Proposed Budget	2019-20 Amended Budget as of 5/31/2020	2018-19 Audited Financials
ESTIMATED REVENUE				
Object	Description			
5700	Local Revenue	4,017,000	3,023,400	3,665,388
5800	State Revenue	4,200	4,500	4,028
TOTAL ESTIMATED REVENUE:		\$ 4,021,200	\$ 3,027,900	\$ 3,669,416
7000	Other Resources	160,200	335,000	149,790
TOTAL ESTIMATED REVENUE & RESOURCES		\$ 4,181,400	\$ 3,362,900	\$ 3,819,206

ESTIMATED EXPENDITURES

Function/Object/Description				
35	Food Service			
6100	Payroll Costs	1,702,890	1,637,029	1,562,890
6200	Professional & Contracted Services	29,500	30,552	31,457
6300	Supplies & Materials	2,038,600	1,647,248	1,895,112
6400	Miscellaneous Operating Costs	113,700	109,700	108,872
Total Function 35		\$ 3,884,690	\$ 3,424,529	\$ 3,598,331
51	Plant Maintenance/Operations			
6100	Payroll Costs	203,947	164,359	170,501
6200	Professional & Contracted Services	66,000	51,000	65,379
Total Function 51		\$ 269,947	\$ 215,359	\$ 235,880
TOTAL ESTIMATED EXPENDITURES		\$ 4,154,637	\$ 3,639,888	\$ 3,834,211

ESTIMATED REVENUE - EXPENDITURES	\$ 26,763	\$ (276,988)	\$ (15,005)
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Estimated Beginning Fund Balance	373	277,361	292,366
Increase or (Decrease) to Fund Balance			
Based on Budget	26,763	(276,988)	(15,005)
Estimated Ending Fund Balance *	\$ 27,136	\$ 373	\$ 277,361

* Ending fund balance amounts are estimated.