

Eanes Independent School District



**2021 - 2022 Adopted Budget
June 22, 2021**

**for
Fiscal Year
July 1, 2021 - June 30, 2022**

**EANES INDEPENDENT SCHOOL DISTRICT
2021-2022 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY
JUNE 22, 2021**

General Fund

Estimated Revenue:

Property Tax Revenue	\$ 172,016,835
Other Local Revenue	4,216,000
State Revenue	6,246,214
Federal Revenue	630,000
Other Resources	1,225,000
Total Estimated Revenue & Other Resources	<u>\$ 184,334,049</u>

Estimated Expenditures:

Function Description		
11	Instruction	\$ 49,402,920
12	Instr Resources & Media	925,270
13	Curriculum & Staff Development	1,944,455
21	Instructional Leadership	1,604,775
23	School Leadership	4,111,145
31	Guidance & Counseling	2,336,759
32	Social Work Services	134,807
33	Health Services	805,615
34	Student Transportation	2,394,904
35	Child Nutrition Services	228,215
36	Co/Extra-Curricular	2,806,658
41	General Administration	3,714,956
51	Plant Maintenance	8,807,825
52	Security & Monitoring Service	584,303
53	Data Processing	1,967,897
61	Community Services	187,705
91	Chapter 41 Recapture	102,556,577
99	Other Intergovernmental Charges	830,000
Total Estimated Expenditures		<u>\$ 185,344,786</u>
Revenue - Expenditures		<u>\$ (1,010,737)</u>

* Object Code 6491 \$ 15,725

Expenditures to publish statutorily required public notices as required under Texas Local Government Code §140.0045.

Debt Service Fund

Estimated Revenue:

Property Tax Revenue	\$ 21,672,196
Other Local Revenue	15,000
State Revenue	\$ 55,597
Total Estimated Revenue	<u>\$ 21,742,793</u>

Estimated Expenditures:

Bond Principal	\$ 15,880,000
Bond Interest	5,363,942
Fees	30,000
Total Estimated Expenditures	<u>\$ 21,273,942</u>

Revenue - Expenditures \$ 468,851

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	\$ 3,929,278
51	Plant Maintenance	270,440
Total Estimated Expenditures		<u>\$ 4,199,718</u>

Revenue - Expenditures \$ (18,318)

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 \$0.9522 per \$100 of taxable property value, with board approval scheduled to take place after the certified values are received from the Travis County Central Appraisal District in late July. This proposed tax rate reflects a decrease from the previous year's tax rate of \$0.9965.

**EANES INDEPENDENT SCHOOL DISTRICT
2021-2022 GENERAL FUND BY FUNCTION & OBJECT
JUNE 22, 2021**

REVENUES, by Object

Local	\$ 176,232,835
State	6,246,214
Federal	630,000
Other Resources	1,225,000
	\$ 184,334,049

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>2020-21 State %s *</u>
11-Instruction	\$ 47,740,451	\$ 461,239	\$ 874,185	\$ 327,045	\$ -	\$ 49,402,920	26.65%	59.67%	58.42%
12-Instr. Resource & Media Services	806,891	24,146	93,043	1,190	-	925,270	0.50%	1.12%	1.15%
13-Curriculum Development & Instructional Staff Development	1,607,110	111,000	30,300	196,045	-	1,944,455	1.05%	2.35%	1.77%
21-Instructional Leadership	1,541,456	3,900	32,370	27,049	-	1,604,775	0.87%	1.94%	1.62%
23-School Leadership	4,014,598	17,600	29,487	49,460	-	4,111,145	2.22%	4.97%	6.40%
31-Guidance & Counseling	2,152,764	44,975	121,275	17,745	-	2,336,759	1.26%	2.82%	3.67%
32-Social Work	134,807	-	-	-	-	134,807	0.07%	0.16%	0.27%
33-Health Services	757,780	5,425	37,710	4,700	-	805,615	0.43%	0.97%	1.23%
34-Pupil Transportation	2,078,202	47,676	441,658	(172,632)	-	2,394,904	1.29%	2.89%	3.37%
35-Food Services	125,215	-	-	103,000	-	228,215	0.12%	0.28%	0.73%
36-Cocurricular/Extracurricular	1,907,365	180,821	176,725	521,747	20,000	2,806,658	1.51%	3.39%	2.90%
41-General Administration	2,732,938	518,651	120,738	342,629	-	3,714,956	2.00%	4.49%	3.73%
51-Plant Maintenance & Operations	4,137,946	3,355,694	731,644	532,541	50,000	8,807,825	4.75%	10.64%	11.00%
52-Security & Monitoring Services	172,213	384,890	7,600	19,600	-	584,303	0.32%	0.71%	1.22%
53-Data Processing Services	1,320,736	477,936	134,825	34,400	-	1,967,897	1.06%	2.38%	2.24%
61-Community Services	166,205	-	-	21,500	-	187,705	0.10%	0.23%	0.28%
91- Chapter 41 payment	-	102,556,577	-	-	-	102,556,577	55.33%	0.00%	n/a
99-Appraisal District Costs	-	830,000	-	-	-	830,000	0.45%	1.00%	n/a
	\$ 71,396,677	\$ 109,020,530	\$ 2,831,560	\$ 2,026,019	\$ 70,000	\$ 185,344,786	100.0%	100.0%	100.0%
Object %	38.52%	58.82%	1.53%	1.09%	0.04%	100.0%			

2021-22 Proposed Budget	\$ 71,396,677	\$ 6,463,953	\$ 2,831,560	\$ 2,026,019	\$ 70,000	\$ 82,788,209
Net of Chapter 41 Object %	86.25%	7.81%	3.42%	2.45%	0.07%	100.0%

2020-21 Amended Budget	\$ 69,977,572	\$ 6,666,053	\$ 3,421,014	\$ 1,772,179	\$ 59,044	\$ 81,895,862
Net of Chapter 41 Object %	85.46%	8.14%	4.18%	2.16%	0.07%	100.0%

Budget for 2021-22

Revenues, from above	\$ 184,334,049
Minus Expenditures, from above	(185,344,786)
Projected change to Fund Balance	\$ (1,010,737)

**EANES INDEPENDENT SCHOOL DISTRICT
2021-2022 GENERAL FUND 183-199 COMPARISON
JUNE 22, 2021**

<u>ESTIMATED REVENUE BY OBJECT</u>		2021-22 Proposed Budget Based on 8,152 students	2020-21 Amended Budget As of 5/31/2020 Based on 8,142 students	2019-20 Audited Financials Based on 8,132 students
Object	Description			
5700	Local Revenue			
5711-12	Property Taxes	171,466,835	166,615,570	159,507,740
5719	Taxes - Penalty & Interest	550,000	440,000	538,804
	Total Property Tax Revenue	\$ 172,016,835	\$ 167,055,570	\$ 160,046,544
5736	Summer School Tuition	74,500	74,500	33,050
5739	Special Program Fees	140,000	140,000	120,776
5742	Interest Earnings	110,000	250,000	1,232,916
5744	EEF Donations *	2,350,000	2,650,000	2,550,000
5744	Other Gifts and Bequests	68,500	68,500	68,299
5745	Insurance Recovery	-	-	7,405
5749	Other Local Revenue	478,000	478,000	486,566
5752	Athletic Activity	392,000	392,000	505,570
5753	Extra/Co-Curricular Fee	591,000	591,000	539,284
5769	Miscellaneous Revenue	12,000	12,000	14,532
	Total Other Local Revenue	\$ 4,216,000	\$ 4,656,000	\$ 5,558,398
	TOTAL LOCAL REVENUE	\$ 176,232,835	\$ 171,711,570	\$ 165,604,942
5800	State Revenue			
5811-12	State Funding	1,504,251	3,151,256	2,820,980
5819	Other FSP Revenues	-	-	107,843
5831	TRS On-Behalf Payments	4,741,963	4,623,277	4,655,804
	TOTAL STATE REVENUE	\$ 6,246,214	\$ 7,774,533	\$ 7,584,627
5900	Federal Revenue			
5931	Federal Funds	630,000	680,000	730,777
	TOTAL FEDERAL REVENUE	\$ 630,000	\$ 680,000	\$ 730,777
	TOTAL ESTIMATED REVENUE	\$ 183,109,049	\$ 180,166,103	\$ 173,920,346
7000	Other Resources	\$ 1,225,000	\$ 400,000	\$ 658,311
	TOTAL ESTIMATED REVENUE & RESOURCES	\$ 184,334,049	\$ 180,566,103	\$ 174,578,657
6224	Recapture Payment	102,556,577	100,890,256	96,275,343
	NET OPERATING REVENUE AFTER RECAPTURE	\$ 81,777,472	\$ 79,675,847	\$ 78,303,314

ESTIMATED EXPENDITURES BY OBJECT

Object	Description			
6100	Payroll Costs - non-EEF	69,046,677	67,327,572	67,570,974
6100	Payroll Costs Paid by EEF Donations*	2,350,000	2,650,000	2,550,000
6200	Professional & Contracted Services	6,463,953	6,666,053	5,744,134
6300	Supplies and Materials	2,831,560	3,421,014	2,443,201
6400	Miscellaneous Operating Expenses	2,026,019	1,772,179	1,567,683
6600	Capital Outlay	70,000	59,044	165,504
	TOTAL EXPENDITURES BEFORE RECAPTURE	\$ 82,788,209	\$ 81,895,862	\$ 80,041,496
6224	Recapture Payment	102,556,577	100,890,256	96,275,343
	TOTAL EXPENDITURES INCLUDING RECAPTURE	\$ 185,344,786	\$ 182,786,118	\$ 176,316,839
8000	Other Uses	\$ -	\$ 1,500,000	\$ 200,000
	TOTAL ESTIMATED EXPENDITURES & USES	\$ 185,344,786	\$ 184,286,118	\$ 176,516,839

Estimated Beginning Fund Balance	21,205,747	24,925,762	26,863,944
Increase or (Decrease) to Fund Balance Based on Budget	(1,010,737)	(3,720,015)	(1,938,182)
Estimated Ending Fund Balance **	\$ 20,195,010	\$ 21,205,747	\$ 24,925,762

* EEF donations are designated for the sole purpose of supporting teacher salaries on all 9 campuses including positions not required by the State of Texas.

** Ending fund balance amounts are estimated.

EANES INDEPENDENT SCHOOL DISTRICT
2021-2022 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL
JUNE 22, 2021

ESTIMATED EXPENDITURES BY FUNCTION			2021-22 Proposed Expenditure Budget	2020-21 Amended Expenditure Budget as of 5/31/2021	2019-20 Audited Financials
Function	Object	Description			
11		Instruction			
	6100	Payroll Costs	47,740,451	47,011,021	47,499,751
	6200	Professional & Contracted Services	461,239	528,168	571,041
	6300	Supplies & Materials	874,185	895,470	536,820
	6400	Miscellaneous Operating Costs	327,045	324,044	175,355
Total Function 11			\$ 49,402,920	\$ 48,758,703	\$ 48,782,967
12		Media Services			
	6100	Payroll Costs	806,891	820,168	829,174
	6200	Professional & Contracted Services	24,146	30,271	22,046
	6300	Supplies & Materials	93,043	98,077	99,736
	6400	Miscellaneous Operating Costs	1,190	2,972	1,524
Total Function 12			\$ 925,270	\$ 951,488	\$ 952,480
13		Instructional Staff Development			
	6100	Payroll Costs	1,607,110	1,662,814	1,603,092
	6200	Professional & Contracted Services	111,000	84,906	45,345
	6300	Supplies & Materials	30,300	34,699	27,342
	6400	Miscellaneous Operating Costs	196,045	102,796	159,920
Total Function 13			\$ 1,944,455	\$ 1,885,215	\$ 1,835,699
21		Instructional Leadership			
	6100	Payroll Costs	1,541,456	1,507,884	1,328,798
	6200	Professional & Contracted Services	3,900	4,100	3,809
	6300	Supplies & Materials	32,370	31,920	30,328
	6400	Miscellaneous Operating Costs	27,049	14,389	14,226
Total Function 21			\$ 1,604,775	\$ 1,558,293	\$ 1,377,161
23		School Administration			
	6100	Payroll Costs	4,014,598	3,929,888	3,920,234
	6200	Professional & Contracted Services	17,600	27,171	15,114
	6300	Supplies & Materials	29,487	33,630	39,585
	6400	Miscellaneous Operating Costs	49,460	63,782	44,093
Total Function 23			\$ 4,111,145	\$ 4,054,471	\$ 4,019,026

ESTIMATED EXPENDITURES BY FUNCTION			2021-22 Proposed Expenditure Budget	2020-21 Amended Expenditure Budget as of 5/31/2021	2019-20 Audited Financials
Function	Object	Description			
31		Guidance and Counseling			
	6100	Payroll Costs	2,152,764	2,138,741	2,103,524
	6200	Professional & Contracted Services	44,975	32,375	30,763
	6300	Supplies & Materials	121,275	126,070	104,580
	6400	Miscellaneous Operating Costs	17,745	11,261	15,652
Total Function 31			\$ 2,336,759	\$ 2,308,447	\$ 2,254,519
32		Social Work Services			
	6100	Payroll Costs	134,807	137,508	158,132
Total Function 32			\$ 134,807	\$ 137,508	\$ 158,132
33		Health Services			
	6100	Payroll Costs	757,780	725,047	741,151
	6200	Professional & Contracted Services	5,425	4,425	3,303
	6300	Supplies & Materials	37,710	41,353	30,328
	6400	Miscellaneous Operating Costs	4,700	1,950	4,617
Total Function 33			\$ 805,615	\$ 772,775	\$ 779,399
34		Transportation			
	6100	Payroll Costs	2,078,202	1,919,719	1,935,665
	6200	Professional & Contracted Services	47,676	47,278	27,989
	6300	Supplies & Materials	441,658	445,377	324,199
	6400	Miscellaneous Operating Costs	(172,632)	(175,882)	(115,015)
Total Function 34			\$ 2,394,904	\$ 2,236,492	\$ 2,172,838
35		Child Nutrition Services			
	6100	Payroll Costs (TRS On-Behalf)	125,215	118,883	105,224
	6200	Professional & Contracted Services	-	-	-
	6300	Supplies & Materials	-	703	-
	6400	Miscellaneous Operating Costs	103,000	103,000	91,036
Total Function 35			\$ 228,215	\$ 222,586	\$ 196,260
36		Co-Curricular/Extra-Curricular			
	6100	Payroll Costs	1,907,365	1,677,599	1,724,099
	6200	Professional & Contracted Services	180,821	199,350	188,521
	6300	Supplies & Materials	176,725	228,950	173,241
	6400	Miscellaneous Operating Costs	521,747	433,386	470,455
	6600	Capital Outlay	20,000	12,878	4,971
Total Function 36			\$ 2,806,658	\$ 2,552,163	\$ 2,561,287
41		General Administration			
	6100	Payroll Costs	2,732,938	2,661,272	2,641,799
	6200	Professional & Contracted Services	518,651	716,650	517,492
	6300	Supplies & Materials	120,738	117,390	75,436
	6400	Miscellaneous Operating Costs	342,629	345,678	197,155

ESTIMATED EXPENDITURES BY FUNCTION			2021-22 Proposed Expenditure Budget	2020-21 Amended Expenditure Budget as of 5/31/2021	2019-20 Audited Financials
Function	Object	Description			
Total	Function 41		\$ 3,714,956	\$ 3,840,990	\$ 3,431,882

ESTIMATED EXPENDITURES BY FUNCTION			2021-22 Proposed Expenditure Budget	2020-21 Amended Expenditure Budget as of 5/31/2021	2019-20 Audited Financials
Function	Object	Description			
51	Plant Maintenance & Operations				
6100	Payroll Costs		4,137,946	4,069,665	3,921,813
6200	Professional & Contracted Services		3,355,694	3,492,924	2,947,103
6300	Supplies & Materials		731,644	1,048,258	690,250
6400	Miscellaneous Operating Costs		532,541	490,466	441,748
6600	Capital Outlay		50,000	34,166	56,634
Total Function 51			\$ 8,807,825	\$ 9,135,479	\$ 8,057,548
52	Security and Monitoring Services				
6100	Payroll Costs		172,213	169,639	159,558
6200	Professional & Contracted Services		384,890	369,625	277,012
6300	Supplies & Materials		7,600	9,251	7,090
6400	Miscellaneous Operating Costs		19,600	13,505	17,589
Total Function 52			\$ 584,303	\$ 562,020	\$ 461,249
53	Data Processing Services				
6100	Payroll Costs		1,320,736	1,261,872	1,276,304
6200	Professional & Contracted Services		477,936	298,810	288,773
6300	Supplies & Materials		134,825	310,569	304,266
6400	Miscellaneous Operating Costs		34,400	20,782	32,552
6600	Capital Outlay		-	12,000	29,000
Total Function 53			\$ 1,967,897	\$ 1,904,033	\$ 1,930,895
61	Community Services				
6100	Payroll Costs (TRS On-Behalf)		166,205	165,852	172,656
6200	Professional & Contracted Services		-	-	-
6400	Miscellaneous Operating Costs		21,500	20,050	16,776
Total Function 61			\$ 187,705	\$ 185,902	\$ 189,432
81	Facilities Acquisition & Construction				
6600	Capital Outlay		-	-	74,899
Total Function 81			\$ -	\$ -	\$ 74,899
91	Contracted Instructional Services (Recapture)				
6200	Professional & Contracted Services		102,556,577	100,890,256	96,275,343
Total Function 91			\$ 102,556,577	\$ 100,890,256	\$ 96,275,343
99	Other Intergovernmental Charges (Property Appraisal Costs)				
6200	Professional & Contracted Services		830,000	830,000	805,823
Total Function 99			\$ 830,000	\$ 830,000	\$ 805,823
TOTAL ESTIMATED EXPENDITURES			\$ 185,344,786	\$ 182,786,821	\$ 176,316,839

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 \$.12 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
2021-2022 DEBT SERVICE FUND 599
JUNE 22, 2021

		2021-22 Proposed Budget	2020-21 Amended Budget as of 5/31/2021	2019-20 Audited Financials
ESTIMATED REVENUE				
Object	Description			
5700	Local Revenue			
	Property Taxes	\$ 21,611,196	\$ 20,066,106	\$ 22,556,226
	Taxes - Penalty & Interest	61,000	55,000	75,833
TOTAL ESTIMATED TAX REVENUE		\$ 21,672,196	\$ 20,121,106	\$ 22,632,059
	Other Local Revenue	15,000	45,000	202,044
TOTAL ESTIMATED LOCAL REVENUE		\$ 21,687,196	\$ 20,166,106	\$ 22,834,103
5800	State Revenue	55,597	101,983	120,072
TOTAL ESTIMATED STATE REVENUE		\$ 55,597	\$ 101,983	\$ 120,072
7000	Other Resources	-	17,733,252	10,224
TOTAL ESTIMATED REVENUE & OTHER RESOURCES		\$ 21,742,793	\$ 38,001,341	\$ 22,964,399

ESTIMATED EXPENDITURES

Function/Object/Description				
71	Debt Service			
6511	Principal on Bonds	15,880,000	16,815,000	14,655,000
6521	Interest on Bonds	5,363,942	5,878,288	5,158,722
6599	Other Debt Fees	30,000	175,314	15,281
Total Function 71		\$ 21,273,942	\$ 22,868,602	\$ 19,829,003
TOTAL ESTIMATED EXPENDITURES		\$ 21,273,942	\$ 22,868,602	\$ 19,829,003
8900	Other Uses	-	17,580,155	-
TOTAL ESTIMATED EXPENDITURES & OTHER USES		\$ 21,273,942	\$ 40,448,757	\$ 19,829,003
ESTIMATED REVENUE - EXPENDITURES		\$ 468,851	\$ (2,447,416)	\$ 3,135,396
Estimated Beginning Fund Balance		23,036,694	25,484,110	22,348,714
Increase or (Decrease) to Fund Balance Based on Budget		468,851	(2,447,416)	3,135,396
Estimated Ending Fund Balance *		\$ 23,505,545	\$ 23,036,694	\$ 25,484,110

* 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
2021-2022 CHILD NUTRITION FUND 701
JUNE 22, 2021**

		2021-22 Proposed Budget	2020-21 Amended Budget as of 5/31/2021	2019-20 Audited Financials
ESTIMATED REVENUE				
Object	Description			
5700	Local Revenue	4,017,000	1,517,000	2,965,097
5800	State Revenue	4,200	4,200	3,732
TOTAL ESTIMATED REVENUE		\$ 4,021,200	\$ 1,521,200	\$ 2,968,829
7000	Other Resources	160,200	1,660,200	327,621
TOTAL ESTIMATED REVENUE & RESOURCES		\$ 4,181,400	\$ 3,181,400	\$ 3,296,450
 ESTIMATED EXPENDITURES				
Function/Object/Description				
35	Food Service			
6100	Payroll Costs	1,747,478	1,549,509	1,520,001
6200	Professional & Contracted Services	29,500	31,455	18,622
6300	Supplies & Materials	2,038,600	936,788	1,588,949
6400	Miscellaneous Operating Costs	113,700	113,558	109,184
Total Function 35		<u>\$ 3,929,278</u>	<u>\$ 2,631,310</u>	<u>\$ 3,236,756</u>
51	Plant Maintenance/Operations			
6100	Payroll Costs	204,440	185,947	159,779
6200	Professional & Contracted Services	66,000	59,000	50,850
Total Function 51		<u>\$ 270,440</u>	<u>\$ 244,947</u>	<u>\$ 210,629</u>
TOTAL ESTIMATED EXPENDITURES		\$ 4,199,718	\$ 2,876,257	\$ 3,447,385
ESTIMATED REVENUE - EXPENDITURES		\$ (18,318)	\$ 305,143	\$ (150,935)
Estimated Beginning Fund Balance		431,569	126,426	277,361
Increase or (Decrease) to Fund Balance				
Based on Budget		(18,318)	305,143	(150,935)
Estimated Ending Fund Balance		\$ 413,251	\$ 431,569	\$ 126,426

* Ending fund balance amounts are estimated.