

Eanes Independent School District



**2022 - 2023 Budget
Adopted June 21, 2022**

**for
Fiscal Year
July 1, 2022 - June 30, 2023**

**EANES INDEPENDENT SCHOOL DISTRICT
2022-2023 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY
JUNE 21, 2022**

General Fund

Revenue:

Property Tax Revenue	\$ 194,238,073
Other Local Revenue	6,546,000
State Revenue	8,356,799
Federal Revenue	750,000
Other Resources	1,400,000
Total Revenue & Other Resources	<u>\$ 211,290,872</u>

Expenditures:

Function Description		
11	Instruction	\$ 51,698,496
12	Instr Resources & Media	913,469
13	Curriculum & Staff Development	1,900,836
21	Instructional Leadership	1,831,763
23	School Leadership	4,402,536
31	Guidance & Counseling	2,492,583
32	Social Work Services	80,516
33	Health Services	858,931
34	Student Transportation	2,554,813
35	Child Nutrition Services	266,404
36	Co/Extra-Curricular	3,194,390
41	General Administration	4,037,936
51	Plant Maintenance	9,313,298
52	Security & Monitoring Service	696,323
53	Data Processing	2,218,065
61	Community Services	256,742
91	Chapter 49 Recapture	124,779,624
99	Other Intergovernmental Charges	830,000
Total Expenditures		<u>\$ 212,326,725</u>

Revenue - Expenditures \$ (1,035,853)

* Object Code 6491 \$ 15,725

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

Debt Service Fund

Revenue:

Property Tax Revenue	\$ 26,344,665
Other Local Revenue	260,000
State Revenue	\$ -
Total Revenue	<u>\$ 26,604,665</u>

Expenditures:

Bond Principal	\$ 16,260,000
Bond Interest	4,678,142
Fees	30,000
Total Expenditures	<u>\$ 20,968,142</u>

Revenue - Expenditures \$ 5,636,523

Child Nutrition Fund

Revenue:

Local Revenue	\$ 4,367,000
State Revenue	4,200
Other Resources (Federal)	-
Total Revenues	<u>\$ 4,371,200</u>

Expenditures:

Function		
35	Food Services	\$ 4,376,818
51	Plant Maintenance	272,129
Total Expenditures		<u>\$ 4,648,947</u>

Revenue - Expenditures \$ (277,747)

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, maintenance and operations, general administration, and the expenditure for recapture.

The General Fund portion of the tax rate is estimated to be \$0.8846 per \$100 of taxable property value, with board approval scheduled to take place after receiving the Voter Approval Tax Rate (VATR) from the Texas Education Agency (TEA). TEA will calculate the VATR after it receives the Certified Tax Values provided by the Travis Central Appraisal District toward the end of July. The VATR may vary somewhat from the estimated value; the District may not adopt an M&O tax rate higher than the VATR without holding a Voter Approval Tax Rate Election (VATRE)

**EANES INDEPENDENT SCHOOL DISTRICT
2022-2023 GENERAL FUND BY FUNCTION & OBJECT
JUNE 21, 2022**

REVENUES, by Object

Local	\$ 200,784,073
State	8,356,799
Federal	750,000
Other Resources	1,400,000
	\$ 211,290,872

EXPENDITURES, by Function	6100 salaries	6200 services	6300 supplies	6400 other expenditures	6600 capital expenditures	Totals	Overall Function %	Net of Recapture Function %	2021-22 State %s *
11-Instruction	\$ 50,061,927	\$ 476,149	\$ 868,375	\$ 292,045	\$ -	\$ 51,698,496	24.35%	59.05%	58.15%
12-Instr. Resource & Media Services	798,273	24,146	89,800	1,250	-	913,469	0.43%	1.04%	1.12%
13-Curriculum Development & Instructional Staff Development	1,564,991	103,700	44,200	187,945	-	1,900,836	0.90%	2.17%	1.76%
21-Instructional Leadership	1,763,928	4,100	36,745	26,990	-	1,831,763	0.86%	2.09%	1.72%
23-School Leadership	4,298,179	15,700	37,137	51,520	-	4,402,536	2.07%	5.03%	6.45%
31-Guidance & Counseling	2,242,278	56,975	173,985	19,345	-	2,492,583	1.17%	2.85%	3.68%
32-Social Work	80,516	-	-	-	-	80,516	0.04%	0.09%	0.27%
33-Health Services	810,814	8,475	36,542	3,100	-	858,931	0.40%	0.98%	1.19%
34-Pupil Transportation	2,133,795	47,676	545,974	(172,632)	-	2,554,813	1.20%	2.92%	3.32%
35-Food Services	163,404	-	-	103,000	-	266,404	0.13%	0.30%	0.69%
36-Cocurricular/Extracurricular	2,288,712	171,241	184,409	530,028	20,000	3,194,390	1.50%	3.65%	2.93%
41-General Administration	2,933,528	635,397	114,511	354,500	-	4,037,936	1.90%	4.61%	3.82%
51-Plant Maintenance & Operations	4,584,330	3,329,004	754,053	595,911	50,000	9,313,298	4.39%	10.64%	11.04%
52-Security & Monitoring Services	221,107	448,016	7,600	19,600	-	696,323	0.33%	0.80%	1.25%
53-Data Processing Services	1,571,704	334,087	277,874	34,400	-	2,218,065	1.04%	2.53%	2.27%
61-Community Services	235,942	-	-	20,800	-	256,742	0.12%	0.29%	0.30%
91- Chapter 49 Recapture payment	-	124,779,624	-	-	-	124,779,624	58.77%	0.00%	0.06%
99-Appraisal District Costs	-	830,000	-	-	-	830,000	0.39%	0.95%	0.00%
	\$ 75,753,428	\$ 131,264,290	\$ 3,171,205	\$ 2,067,802	\$ 70,000	\$ 212,326,725	100.0%	100.0%	100.0%
Object %	35.68%	61.82%	1.49%	0.97%	0.03%	100.0%			

2022-23 Proposed Budget	\$ 75,753,428	\$ 6,484,666	\$ 3,171,205	\$ 2,067,802	\$ 70,000	\$ 87,547,101
Net of Recapture Object %	86.54%	7.41%	3.62%	2.36%	0.07%	100.0%

2021-22 Amended Budget	\$ 71,331,477	\$ 7,038,539	\$ 3,072,606	\$ 2,128,637	\$ 66,950	\$ 83,638,209
Net of Recapture Object %	85.30%	8.42%	3.67%	2.55%	0.08%	100.0%

Budget for 2022-23

Revenues, from above	\$ 211,290,872
Minus Expenditures, from above	(212,326,725)
Projected change to Fund Balance	\$ (1,035,853)

**EANES INDEPENDENT SCHOOL DISTRICT
2022-2023 GENERAL FUND 183-199 COMPARISON
JUNE 21, 2022**

<u>REVENUE BY OBJECT</u>			2022-23 Proposed Budget Based on 7,875 students	2021-22 Amended Budget As of 5/31/2022 Based on 7,857 students	2020-21 Audited Financials Based on 7,970 students
Object	Description				
5700	Local Revenue				
	5711-12	Property Taxes	193,688,073	170,672,672	166,737,115
	5719	Taxes - Penalty & Interest	550,000	550,000	730,227
		Total Property Tax Revenue	\$ 194,238,073	\$ 171,222,672	\$ 167,467,342
	5736	Summer School Tuition	74,500	74,500	106,448
	5739	Special Program Fees	140,000	140,000	400
	5742	Interest Earnings	1,875,000	110,000	125,133
	5744	EEF Donations *	2,750,000	2,350,000	2,856,624
	5744	Other Gifts and Bequests	68,500	68,500	68,500
	5745	Insurance Recovery	-	300,000	116,235
	5749	Other Local Revenue	513,000	478,000	444,602
	5752	Athletic Activity	522,000	505,000	156,331
	5753	Extra/Co-Curricular Fee	591,000	591,000	490,682
	5769	Miscellaneous Revenue	12,000	12,000	15,214
		Total Other Local Revenue	\$ 6,546,000	\$ 4,629,000	\$ 4,380,169
		TOTAL LOCAL REVENUE	\$ 200,784,073	\$ 175,851,672	\$ 171,847,511
5800	State Revenue				
	5811-12	State Funding	3,311,973	3,010,031	3,770,953
	5829	State Revenues Distributed by TEA	-	-	81,029
	5831	TRS On-Behalf Payments	5,044,826	4,741,963	4,544,239
		TOTAL STATE REVENUE	\$ 8,356,799	\$ 7,751,994	\$ 8,396,221
5900	Federal Revenue				
	5931	Federal Funds	750,000	630,000	747,059
		TOTAL FEDERAL REVENUE	\$ 750,000	\$ 630,000	\$ 747,059
		TOTAL REVENUE	\$ 209,890,872	\$ 184,233,666	\$ 180,990,791
7000	Other Resources		\$ 1,400,000	\$ 1,862,000	\$ 448,405
		TOTAL REVENUE & RESOURCES	\$ 211,290,872	\$ 186,095,666	\$ 181,439,196
		Chapter 49 Recapture	124,779,624	104,834,287	101,773,796
		NET OPERATING REVENUE AFTER RECAPTURE	\$ 86,511,248	\$ 81,261,379	\$ 79,665,400
EXPENDITURES BY OBJECT					
Object	Description				
	6100	Payroll Costs - non-EEF	73,003,428	68,981,477	65,404,078
	6100	Payroll Costs Paid by EEF Donations*	2,750,000	2,350,000	2,856,624
	6200	Professional & Contracted Services	6,484,666	7,038,539	5,915,707
	6300	Supplies and Materials	3,171,205	3,072,606	2,893,180
	6400	Miscellaneous Operating Expenses	2,067,802	2,128,637	1,394,675
	6600	Capital Outlay	70,000	66,950	41,190
		TOTAL EXPENDITURES BEFORE RECAPTURE	\$ 87,547,101	\$ 83,638,209	\$ 78,505,454
	6224	Chapter 49 Recapture	124,779,624	104,834,287	101,773,796
		TOTAL EXPENDITURES INCLUDING RECAPTURE	\$ 212,326,725	\$ 188,472,496	\$ 180,279,250
8000	Other Uses		\$ -	\$ -	\$ 725,447
		TOTAL EXPENDITURES & USES	\$ 212,326,725	\$ 188,472,496	\$ 181,004,697
		Estimated Beginning Total Fund Balance	22,983,436	25,360,266	24,925,767
		Increase or (Decrease) to Fund Balance Based on Budget	(1,035,853)	(2,376,830)	434,499
		Estimated Ending Fund Balance **	\$ 21,947,583	\$ 22,983,436	\$ 25,360,266

* 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
2022-2023 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL
JUNE 21, 2022

EXPENDITURES BY FUNCTION			2022-23 Proposed Expenditure Budget	2021-22 Amended Expenditure Budget as of 5/31/2022	2020-21 Audited Financials
Function	Object	Description			
00		Other Uses			
	8900	Operating Transfers Out	-	-	725,447
Total Function 00			\$ -	\$ -	\$ 725,447
11		Instruction			
	6100	Payroll Costs	50,061,927	47,432,183	45,954,318
	6200	Professional & Contracted Services	476,149	780,221	442,555
	6300	Supplies & Materials	868,375	751,166	632,752
	6400	Miscellaneous Operating Costs	292,045	290,788	163,105
Total Function 11			\$ 51,698,496	\$ 49,254,358	\$ 47,192,730
12		Media Services			
	6100	Payroll Costs	798,273	806,891	788,039
	6200	Professional & Contracted Services	24,146	28,421	16,284
	6300	Supplies & Materials	89,800	98,453	95,243
	6400	Miscellaneous Operating Costs	1,250	2,523	2,817
Total Function 12			\$ 913,469	\$ 936,288	\$ 902,383
13		Instructional Staff Development			
	6100	Payroll Costs	1,564,991	1,607,110	1,506,742
	6200	Professional & Contracted Services	103,700	103,598	80,670
	6300	Supplies & Materials	44,200	30,094	32,805
	6400	Miscellaneous Operating Costs	187,945	171,909	44,097
Total Function 13			\$ 1,900,836	\$ 1,912,711	\$ 1,664,314
21		Instructional Leadership			
	6100	Payroll Costs	1,763,928	1,541,456	1,500,446
	6200	Professional & Contracted Services	4,100	4,050	3,801
	6300	Supplies & Materials	36,745	32,170	29,084
	6400	Miscellaneous Operating Costs	26,990	26,423	7,293
Total Function 21			\$ 1,831,763	\$ 1,604,099	\$ 1,540,624
23		School Administration			
	6100	Payroll Costs	4,298,179	4,014,598	3,973,951
	6200	Professional & Contracted Services	15,700	15,154	11,641
	6300	Supplies & Materials	37,137	47,188	30,965
	6400	Miscellaneous Operating Costs	51,520	85,085	34,077
Total Function 23			\$ 4,402,536	\$ 4,162,025	\$ 4,050,634

EXPENDITURES BY FUNCTION			2022-23 Proposed Expenditure Budget	2021-22 Amended Expenditure Budget as of 5/31/2022	2020-21 Audited Financials
Function	Object	Description			
31		Guidance and Counseling			
	6100	Payroll Costs	2,242,278	2,152,764	1,987,781
	6200	Professional & Contracted Services	56,975	43,428	13,415
	6300	Supplies & Materials	173,985	178,522	151,393
	6400	Miscellaneous Operating Costs	19,345	19,775	4,086
Total Function 31			\$ 2,492,583	\$ 2,394,489	\$ 2,156,675
32		Social Work Services			
	6100	Payroll Costs	80,516	134,807	130,141
Total Function 32			\$ 80,516	\$ 134,807	\$ 130,141
33		Health Services			
	6100	Payroll Costs	810,814	757,780	714,974
	6200	Professional & Contracted Services	8,475	8,090	4,019
	6300	Supplies & Materials	36,542	38,442	102,010
	6400	Miscellaneous Operating Costs	3,100	2,201	1,005
Total Function 33			\$ 858,931	\$ 806,513	\$ 822,008
34		Transportation			
	6100	Payroll Costs	2,133,795	2,087,002	1,784,631
	6200	Professional & Contracted Services	47,676	49,876	55,907
	6300	Supplies & Materials	545,974	444,858	242,222
	6400	Miscellaneous Operating Costs	(172,632)	(156,832)	(30,592)
Total Function 34			\$ 2,554,813	\$ 2,424,904	\$ 2,052,168
35		Child Nutrition Services			
	6100	Payroll Costs (TRS On-Behalf)	163,404	125,215	110,384
	6300	Supplies & Materials	-	-	705
	6400	Miscellaneous Operating Costs	103,000	103,000	51,032
Total Function 35			\$ 266,404	\$ 228,215	\$ 162,121
36		Co-Curricular/Extra-Curricular			
	6100	Payroll Costs	2,288,712	2,027,365	1,717,315
	6200	Professional & Contracted Services	171,241	179,493	178,194
	6300	Supplies & Materials	184,409	187,471	216,681
	6400	Miscellaneous Operating Costs	530,028	617,581	397,031
	6600	Capital Outlay	20,000	20,000	7,025
Total Function 36			\$ 3,194,390	\$ 3,031,910	\$ 2,516,246
41		General Administration			
	6100	Payroll Costs	2,933,528	2,747,938	2,686,071
	6200	Professional & Contracted Services	635,397	880,951	790,605
	6300	Supplies & Materials	114,511	146,238	103,349
	6400	Miscellaneous Operating Costs	354,500	348,329	232,319
Total Function 41			\$ 4,037,936	\$ 4,123,456	\$ 3,812,344

EXPENDITURES BY FUNCTION			2022-23 Proposed Expenditure Budget	2021-22 Amended Expenditure Budget as of 5/31/2022	2020-21 Audited Financials
Function	Object	Description			
51		Plant Maintenance & Operations			
	6100	Payroll Costs	4,584,330	4,159,946	3,871,496
	6200	Professional & Contracted Services	3,329,004	3,404,653	2,902,493
	6300	Supplies & Materials	754,053	794,981	947,907
	6400	Miscellaneous Operating Costs	595,911	549,924	449,270
	6600	Capital Outlay	50,000	46,950	34,165
Total Function 51			\$ 9,313,298	\$ 8,956,454	\$ 8,205,331
52		Security and Monitoring Services			
	6100	Payroll Costs	221,107	172,213	162,895
	6200	Professional & Contracted Services	448,016	409,290	360,334
	6300	Supplies & Materials	7,600	7,507	6,409
	6400	Miscellaneous Operating Costs	19,600	16,100	11,532
Total Function 52			\$ 696,323	\$ 605,110	\$ 541,170
53		Data Processing Services			
	6100	Payroll Costs	1,571,704	1,320,736	1,234,077
	6200	Professional & Contracted Services	334,087	301,314	287,499
	6300	Supplies & Materials	277,874	315,516	301,655
	6400	Miscellaneous Operating Costs	34,400	30,331	16,913
Total Function 53			\$ 2,218,065	\$ 1,967,897	\$ 1,840,144
61		Community Services			
	6100	Payroll Costs (TRS On-Behalf)	235,942	243,473	137,441
	6400	Miscellaneous Operating Costs	20,800	21,500	10,690
Total Function 61			\$ 256,742	\$ 264,973	\$ 148,131
91		Contracted Instructional Services (Recapture)			
	6200	Professional & Contracted Services	124,779,624	104,834,287	101,773,796
Total Function 91			\$ 124,779,624	\$ 104,834,287	\$ 101,773,796
99		Other Intergovernmental Charges (Property Appraisal Costs)			
	6200	Professional & Contracted Services	830,000	830,000	768,290
Total Function 99			\$ 830,000	\$ 830,000	\$ 768,290
TOTAL EXPENDITURES			\$ 212,326,725	\$ 188,472,496	\$ 181,004,697

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
2022-2023 DEBT SERVICE FUND 599
JUNE 21, 2022

REVENUE		2022-23 Proposed Budget	2021-22 Amended Budget as of 5/31/2022	2020-21 Audited Financials
Object	Description			
5700	Local Revenue			
	Property Taxes	\$ 26,274,665	\$ 21,611,196	\$ 20,110,542
	Taxes - Penalty & Interest	70,000	61,000	95,819
TOTAL TAX REVENUE		\$ 26,344,665	\$ 21,672,196	\$ 20,206,361
	Other Local Revenue	260,000	15,000	187,917
TOTAL LOCAL REVENUE		\$ 26,604,665	\$ 21,687,196	\$ 20,394,278
5800	State Revenue	-	55,597	96,890
TOTAL STATE REVENUE		\$ -	\$ 55,597	\$ 96,890
7000	Other Resources	-	-	17,733,251
TOTAL REVENUE & OTHER RESOURCES		\$ 26,604,665	\$ 21,742,793	\$ 38,224,419

EXPENDITURES

Function/Object/Description				
71	Debt Service			
6511	Principal on Bonds	16,260,000	15,880,000	16,815,000
6521	Interest on Bonds	4,678,142	5,363,942	5,857,926
6599	Other Debt Fees	30,000	30,000	163,395
Total Function 71		\$ 20,968,142	\$ 21,273,942	\$ 22,836,321
TOTAL EXPENDITURES		\$ 20,968,142	\$ 21,273,942	\$ 22,836,321
8900	Other Uses	-	-	17,580,155
TOTAL EXPENDITURES & OTHER USES		\$ 20,968,142	\$ 21,273,942	\$ 40,416,476
REVENUE - EXPENDITURES		\$ 5,636,523	\$ 468,851	\$ (2,192,057)
Estimated Beginning Fund Balance		23,760,904	23,292,053	25,484,110
Increase or (Decrease) to Fund Balance Based on Budget		5,636,523	468,851	(2,192,057)
Estimated Ending Fund Balance *		\$ 29,397,427	\$ 23,760,904	\$ 23,292,053

* 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
2022-2023 CHILD NUTRITION FUND 701
JUNE 21, 2022**

		2022-23 Proposed Budget	2021-22 Amended Budget as of 5/31/2022	2020-21 Audited Financials
REVENUE				
Object	Description			
5700	Local Revenue	4,367,000	3,269,000	1,556,805
5800	State Revenue	4,200	4,200	3,676
5900	Federal Revenue	-	637,278	-
TOTAL REVENUE		\$ 4,371,200	\$ 3,910,478	\$ 1,560,481
7000	Other Resources	-	1,472,200	847,064
TOTAL REVENUE & RESOURCES		\$ 4,371,200	\$ 5,382,678	\$ 2,407,545

EXPENDITURES

Function/Object/Description					
00		Other Uses			
	8900	Operating Transfers Out	-	637,278	-
Total Function 00			\$ -	\$ 637,278	\$ -
	6100	Payroll Costs	2,107,018	1,748,078	1,228,332
	6200	Professional & Contracted Services	29,500	23,061	28,008
	6300	Supplies & Materials	2,123,600	2,363,190	919,794
	6400	Miscellaneous Operating Costs	116,700	123,253	111,063
Total Function 35			\$ 4,376,818	\$ 4,257,582	\$ 2,287,197
51		Plant Maintenance/Operations			
	6100	Payroll Costs	206,129	204,440	185,487
	6200	Professional & Contracted Services	66,000	66,000	58,114
Total Function 51			\$ 272,129	\$ 270,440	\$ 243,601
TOTAL EXPENDITURES			\$ 4,648,947	\$ 5,165,300	\$ 2,530,798

REVENUE - EXPENDITURES		\$ (277,747)	\$ 217,378	\$ (123,253)
Estimated Beginning Fund Balance		220,551	3,173	126,426
Increase or (Decrease) to Fund Balance				
Based on Budget		(277,747)	217,378	(123,253)
Estimated Ending Fund Balance		\$ (57,196)	\$ 220,551	\$ 3,173

* Ending fund balance amounts are estimated.