

# Eanes Independent School District



**2023 - 2024 Budget  
Adopted June 20, 2023**

**for  
Fiscal Year  
July 1, 2023 - June 30, 2024**

**EANES INDEPENDENT SCHOOL DISTRICT  
2023-2024 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY  
JUNE 20, 2023**

**General Fund**

**Revenue:**

Property Tax Revenue	\$ 194,299,108
Other Local Revenue	10,261,000
State Revenue	8,404,786
Federal Revenue	830,000
Other Resources	2,155,000
<b>Total Revenue &amp; Other Resources</b>	<b><u>\$ 215,949,894</u></b>

**Expenditures:**

<b>Function Description</b>	
11 Instruction	\$ 53,835,167
12 Instr Resources & Media	940,151
13 Curriculum & Staff Development	2,140,249
21 Instructional Leadership	1,658,920
23 School Leadership	4,561,593
31 Guidance & Counseling	2,591,220
32 Social Work Services	402,460
33 Health Services	885,031
34 Student Transportation	2,704,596
35 Child Nutrition Services	322,161
36 Co/Extra-Curricular	3,916,091
41 General Administration	3,777,663
51 Plant Maintenance	9,582,196
52 Security & Monitoring Service	1,509,341
53 Data Processing	1,652,675
61 Community Services	319,694
71 Debt Service	10,000
91 Chapter 49 Recapture	126,128,179
99 Other Intergovernmental Charges	930,000
<b>Total Expenditures</b>	<b><u>\$ 217,867,387</u></b>
 Revenue - Expenditures	 <u>\$ (1,917,493)</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**

**Revenue:**

Property Tax Revenue	\$ 26,659,539
Other Local Revenue	840,000
State Revenue	\$ 60,321
<b>Total Revenue</b>	<b><u>\$ 27,559,860</u></b>

**Expenditures:**

Bond Principal	\$ 11,435,000
Bond Interest	5,009,692
Fees	30,000
<b>Total Expenditures</b>	<b><u>\$ 16,474,692</u></b>

Revenue - Expenditures \$ 11,085,168

**Child Nutrition Fund**

**Revenue:**

Local Revenue	\$ 5,283,900
State Revenue	-
Other Resources (Federal)	-
<b>Total Revenues</b>	<b><u>\$ 5,283,900</u></b>

**Expenditures:**

<b>Function</b>	
35 Food Services	\$ 5,133,068
51 Plant Maintenance	274,798
<b>Total Expenditures</b>	<b><u>\$ 5,407,866</u></b>

Revenue - Expenditures \$ (123,966)

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## 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 \$0.8744 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).

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**EANES INDEPENDENT SCHOOL DISTRICT  
2023-2024 GENERAL FUND BY FUNCTION & OBJECT  
JUNE 20, 2023**

**REVENUES, by Object**

Local	\$ 204,560,108
State	8,404,786
Federal	830,000
Other Resources	2,155,000
	\$ 215,949,894

<u>EXPENDITURES, by Function</u>	<u>6100 salaries</u>	<u>6200 services</u>	<u>6300 supplies</u>	<u>6400 other expenditures</u>	<u>6500 debt</u>	<u>6600 capital expenditures</u>	<u>8900 Other Uses</u>	<u>Totals</u>	<u>Overall Function %</u>	<u>Net of Recapture Function %</u>	<u>2022-23 State %</u>
00-Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
11-Instruction	52,161,245	398,280	937,297	338,345	-	-	-	\$ 53,835,167	24.71%	58.68%	57.52%
12-Instr. Resource & Media Services	827,805	20,646	90,450	1,250	-	-	-	940,151	0.43%	1.02%	1.10%
13-Curriculum Development & Instructional Staff Development	1,877,370	102,700	10,054	150,125	-	-	-	2,140,249	0.98%	2.33%	1.73%
21-Instructional Leadership	1,628,781	4,000	2,939	23,200	-	-	-	1,658,920	0.76%	1.81%	1.73%
23-School Leadership	4,458,268	12,200	39,575	51,550	-	-	-	4,561,593	2.09%	4.97%	6.42%
31-Guidance & Counseling	2,399,001	39,300	136,319	16,600	-	-	-	2,591,220	1.19%	2.82%	3.66%
32-Social Work	402,460	-	-	-	-	-	-	402,460	0.18%	0.44%	0.25%
33-Health Services	836,514	5,725	38,742	4,050	-	-	-	885,031	0.41%	0.96%	1.16%
34-Pupil Transportation	2,293,878	46,234	536,666	(172,182)	-	-	-	2,704,596	1.24%	2.95%	3.49%
35-Food Services	189,161	-	-	133,000	-	-	-	322,161	0.15%	0.35%	0.74%
36-Cocurricular/Extracurricular	2,971,252	156,200	197,539	571,100	-	20,000	-	3,916,091	1.80%	4.27%	3.01%
41-General Administration	2,733,605	555,572	131,186	357,300	-	-	-	3,777,663	1.73%	4.12%	3.93%
51-Plant Maintenance & Operations	5,158,859	3,054,488	735,793	593,056	-	40,000	-	9,582,196	4.40%	10.45%	11.14%
52-Security & Monitoring Services	952,141	491,000	35,600	30,600	-	-	-	1,509,341	0.69%	1.65%	1.40%
53-Data Processing Services	1,627,381	71,738	(90,444)	44,000	-	-	-	1,652,675	0.76%	1.80%	2.29%
61-Community Services	298,894	-	-	20,800	-	-	-	319,694	0.15%	0.35%	0.39%
71-Debt Service	-	-	-	-	10,000	-	-	10,000	0.00%	0.01%	0.00%
81-Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%
91- Chapter 49 Recapture payment	-	126,128,179	-	-	-	-	-	126,128,179	57.89%	0.00%	0.00%
99-Appraisal District Costs	-	930,000	-	-	-	-	-	930,000	0.43%	1.01%	0.00%
	<b>\$ 80,816,615</b>	<b>\$ 132,016,262</b>	<b>\$ 2,801,716</b>	<b>\$ 2,162,794</b>	<b>\$ 10,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 217,867,387</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Object %	37.10%	60.59%	1.29%	0.99%	0.00%	0.03%	0.00%	100.0%			

<b>2023-24 Proposed Budget</b>	<b>\$ 80,816,615</b>	<b>\$ 5,888,083</b>	<b>\$ 2,801,716</b>	<b>\$ 2,162,794</b>	<b>\$ 10,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 91,739,208</b>
Net of Recapture Object %	88.10%	6.42%	3.05%	2.36%	0.01%	0.06%	0.00%	100.0%

  

<b>2022-23 Amended Budget</b>	<b>\$ 75,257,700</b>	<b>\$ 6,628,770</b>	<b>\$ 3,023,400</b>	<b>\$ 2,294,884</b>	<b>\$ 10,000</b>	<b>\$ 200,612</b>	<b>\$ 300,000</b>	<b>\$ 87,715,366</b>
Net of Recapture Object %	85.81%	7.56%	3.45%	2.62%	0.02%	0.23%	0.34%	100.0%

**EANES INDEPENDENT SCHOOL DISTRICT  
2023-2024 GENERAL FUND 183-199 COMPARISON  
JUNE 20, 2023**

<u>REVENUE BY OBJECT</u>		2023-24 Proposed Budget <small>Based on 7,500 students</small>	2022-23 Amended Budget As of 5/31/2023 <small>Based on 7,733 students</small>	2021-22 Audited Financials <small>Based on 7,834 students</small>
Object	Description			
5700	Local Revenue			
5711-12	Property Taxes	193,749,108	187,928,302	170,373,829
5719	Taxes - Penalty & Interest	550,000	550,000	695,704
	<b>Total Property Tax Revenue</b>	<b>\$ 194,299,108</b>	<b>\$ 188,478,302</b>	<b>\$ 171,069,533</b>
5736	Summer School Tuition	74,500	74,500	86,022
5739	Special Program Fees	140,000	140,000	100,520
5742	Interest Earnings	5,650,000	4,275,000	377,167
5744	EEF Donations *	2,650,000	2,750,000	2,350,000
5744	Other Gifts and Bequests	68,500	68,500	68,500
5745	Insurance Recovery	-	-	300,780
5749	Other Local Revenue	553,000	553,000	975,508
5752	Athletic Activity	522,000	522,000	671,417
5753	Extra/Co-Curricular Fee	591,000	591,000	563,813
5769	Miscellaneous Revenue	12,000	12,000	13,547
	<b>Total Other Local Revenue</b>	<b>\$ 10,261,000</b>	<b>\$ 8,986,000</b>	<b>\$ 5,507,274</b>
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 204,560,108</b>	<b>\$ 197,464,302</b>	<b>\$ 176,576,807</b>
5800	State Revenue			
5811-12	State Funding	2,976,513	4,720,443	3,913,650
5819	State Revenues Distributed by TEA	-	-	61,331
5831	TRS On-Behalf Payments	5,428,273	5,044,826	4,631,823
	<b>TOTAL STATE REVENUE</b>	<b>\$ 8,404,786</b>	<b>\$ 9,765,269</b>	<b>\$ 8,606,804</b>
5900	Federal Revenue			
5931	Federal Funds	830,000	830,000	626,574
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 830,000</b>	<b>\$ 830,000</b>	<b>\$ 626,574</b>
	<b>TOTAL REVENUE</b>	<b>\$ 213,794,894</b>	<b>\$ 208,059,571</b>	<b>\$ 185,810,185</b>
7000	Other Resources	2,155,000	1,400,000	1,955,959
	<b>TOTAL REVENUE &amp; RESOURCES</b>	<b>\$ 215,949,894</b>	<b>\$ 209,459,571</b>	<b>\$ 187,766,144</b>
	Chapter 49 Recapture	126,128,179	121,765,706	105,388,313
	<b>NET OPERATING REVENUE AFTER RECAPTURE</b>	<b>\$ 89,821,715</b>	<b>\$ 87,693,865</b>	<b>\$ 82,377,831</b>
<b>EXPENDITURES BY OBJECT</b>				
Object	Description			
6100	Payroll Costs - non-EEF	78,166,615	72,507,700	67,354,583
6100	Payroll Costs Paid by EEF Donations*	2,650,000	2,750,000	2,350,000
6200	Professional & Contracted Services	5,888,083	6,628,770	6,571,848
6300	Supplies and Materials	2,801,716	3,023,400	2,614,180
6400	Miscellaneous Operating Expenses	2,162,794	2,294,884	2,027,077
6500	Debt Service	10,000	10,000	7,051
6600	Capital Outlay	60,000	200,612	90,781
	<b>TOTAL EXPENDITURES BEFORE RECAPTURE</b>	<b>\$ 91,739,208</b>	<b>\$ 87,415,366</b>	<b>\$ 81,015,520</b>
6224	Chapter 49 Recapture	126,128,179	121,765,706	105,388,313
	<b>TOTAL EXPENDITURES INCLUDING RECAPTURE</b>	<b>\$ 217,867,387</b>	<b>\$ 209,181,072</b>	<b>\$ 186,403,833</b>
8000	Other Uses	-	300,000	-
	<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 217,867,387</b>	<b>\$ 209,481,072</b>	<b>\$ 186,403,833</b>
	<b>Estimated Beginning Total Fund Balance</b>	<b>26,701,076</b>	<b>26,722,577</b>	<b>25,360,266</b>
	<b>Increase or (Decrease) to Fund Balance Based on Budget</b>	<b>(1,917,493)</b>	<b>(21,501)</b>	<b>1,362,311</b>
	<b>Estimated Ending Fund Balance **</b>	<b>\$ 24,783,583</b>	<b>\$ 26,701,076</b>	<b>\$ 26,722,577</b>

\* 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 based on budgeted revenues and expenditures.

**EANES INDEPENDENT SCHOOL DISTRICT**  
**2023-2024 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL**  
**JUNE 20, 2023**

<b>EXPENDITURES BY FUNCTION</b>			2023-24 Proposed Expenditure Budget	2022-23 Amended Expenditure Budget as of 5/31/2023	2021-22 Audited Financials
Function	Object	Description			
<b>00</b>	<b>Other Uses</b>				
	8900	Operating Transfers Out	-	300,000	-
<b>Total Function 00</b>			<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>
<b>11</b>	<b>Instruction</b>				
	6100	Payroll Costs	52,161,245	49,380,327	46,571,803
	6200	Professional & Contracted Services	398,280	557,472	540,026
	6300	Supplies & Materials	937,297	657,042	529,167
	6400	Miscellaneous Operating Costs	338,345	358,161	293,914
	6600	Capital Outlay	-	-	25,128
<b>Total Function 11</b>			<b>\$ 53,835,167</b>	<b>\$ 50,953,002</b>	<b>\$ 47,960,038</b>
<b>12</b>	<b>Media Services</b>				
	6100	Payroll Costs	827,805	798,273	741,037
	6200	Professional & Contracted Services	20,646	31,515	23,336
	6300	Supplies & Materials	90,450	91,472	92,305
	6400	Miscellaneous Operating Costs	1,250	2,388	2,388
<b>Total Function 12</b>			<b>\$ 940,151</b>	<b>\$ 923,648</b>	<b>\$ 859,066</b>
<b>13</b>	<b>Instructional Staff Development</b>				
	6100	Payroll Costs	1,877,370	1,674,822	1,459,570
	6200	Professional & Contracted Services	102,700	54,934	48,270
	6300	Supplies & Materials	10,054	40,935	19,722
	6400	Miscellaneous Operating Costs	150,125	117,483	103,288
<b>Total Function 13</b>			<b>\$ 2,140,249</b>	<b>\$ 1,888,174</b>	<b>\$ 1,630,850</b>
<b>21</b>	<b>Instructional Leadership</b>				
	6100	Payroll Costs	1,628,781	1,582,297	1,518,168
	6200	Professional & Contracted Services	4,000	20,100	3,822
	6300	Supplies & Materials	2,939	35,457	28,792
	6400	Miscellaneous Operating Costs	23,200	23,443	15,834
<b>Total Function 21</b>			<b>\$ 1,658,920</b>	<b>\$ 1,661,297</b>	<b>\$ 1,566,616</b>
<b>23</b>	<b>School Administration</b>				
	6100	Payroll Costs	4,458,268	4,298,179	3,952,772
	6200	Professional & Contracted Services	12,200	13,240	8,941
	6300	Supplies & Materials	39,575	61,390	42,435
	6400	Miscellaneous Operating Costs	51,550	76,904	58,620
<b>Total Function 23</b>			<b>\$ 4,561,593</b>	<b>\$ 4,449,713</b>	<b>\$ 4,062,768</b>

<b>EXPENDITURES BY FUNCTION</b>			2023-24 Proposed Expenditure Budget	2022-23 Amended Expenditure Budget as of 5/31/2023	2021-22 Audited Financials
Function	Object	Description			
<b>31</b>		<b>Guidance and Counseling</b>			
	6100	Payroll Costs	2,399,001	2,242,278	2,037,115
	6200	Professional & Contracted Services	39,300	36,313	20,236
	6300	Supplies & Materials	136,319	185,340	133,347
	6400	Miscellaneous Operating Costs	16,600	18,911	11,029
<b>Total Function 31</b>			<b>\$ 2,591,220</b>	<b>\$ 2,482,842</b>	<b>\$ 2,201,727</b>
<b>32</b>		<b>Social Work Services</b>			
	6100	Payroll Costs	402,460	82,116	77,127
<b>Total Function 32</b>			<b>\$ 402,460</b>	<b>\$ 82,116</b>	<b>\$ 77,127</b>
<b>33</b>		<b>Health Services</b>			
	6100	Payroll Costs	836,514	795,814	715,505
	6200	Professional & Contracted Services	5,725	7,547	5,596
	6300	Supplies & Materials	38,742	37,937	56,240
	6400	Miscellaneous Operating Costs	4,050	3,054	801
<b>Total Function 33</b>			<b>\$ 885,031</b>	<b>\$ 844,352</b>	<b>\$ 778,142</b>
<b>34</b>		<b>Transportation</b>			
	6100	Payroll Costs	2,293,878	2,173,795	1,969,631
	6200	Professional & Contracted Services	46,234	72,176	52,557
	6300	Supplies & Materials	536,666	439,074	383,639
	6400	Miscellaneous Operating Costs	(172,182)	(145,232)	(121,084)
<b>Total Function 34</b>			<b>\$ 2,704,596</b>	<b>\$ 2,539,813</b>	<b>\$ 2,284,743</b>
<b>35</b>		<b>Child Nutrition Services</b>			
	6100	Payroll Costs (TRS On-Behalf)	189,161	163,404	115,542
	6400	Miscellaneous Operating Costs	133,000	133,000	104,701
<b>Total Function 35</b>			<b>\$ 322,161</b>	<b>\$ 296,404</b>	<b>\$ 220,243</b>
<b>36</b>		<b>Co-Curricular/Extra-Curricular</b>			
	6100	Payroll Costs	2,971,252	2,315,712	2,096,598
	6200	Professional & Contracted Services	156,200	177,613	203,326
	6300	Supplies & Materials	197,539	181,819	174,992
	6400	Miscellaneous Operating Costs	571,100	691,277	711,539
	6600	Capital Outlay	20,000	62,550	22,236
<b>Total Function 36</b>			<b>\$ 3,916,091</b>	<b>\$ 3,428,971</b>	<b>\$ 3,208,691</b>
<b>41</b>		<b>General Administration</b>			
	6100	Payroll Costs	2,733,605	2,938,528	2,727,407
	6200	Professional & Contracted Services	555,572	577,734	863,949
	6300	Supplies & Materials	131,186	141,756	131,492
	6400	Miscellaneous Operating Costs	357,300	336,973	252,780
<b>Total Function 41</b>			<b>\$ 3,777,663</b>	<b>\$ 3,994,991</b>	<b>\$ 3,975,628</b>

<b>EXPENDITURES BY FUNCTION</b>			2023-24 Proposed Expenditure Budget	2022-23 Amended Expenditure Budget as of 5/31/2023	2021-22 Audited Financials
Function	Object	Description			
<b>51</b>	<b>Plant Maintenance &amp; Operations</b>				
	6100	Payroll Costs	5,158,859	4,811,330	4,032,402
	6200	Professional & Contracted Services	3,054,488	3,400,742	3,289,002
	6300	Supplies & Materials	735,793	788,978	713,733
	6400	Miscellaneous Operating Costs	593,056	597,358	523,545
	6600	Capital Outlay	40,000	135,712	43,417
<b>Total Function 51</b>			<b>\$ 9,582,196</b>	<b>\$ 9,734,120</b>	<b>\$ 8,602,099</b>
<b>52</b>	<b>Security and Monitoring Services</b>				
	6100	Payroll Costs	952,141	222,607	174,117
	6200	Professional & Contracted Services	491,000	493,194	442,583
	6300	Supplies & Materials	35,600	18,029	8,430
	6400	Miscellaneous Operating Costs	30,600	24,444	19,769
<b>Total Function 52</b>			<b>\$ 1,509,341</b>	<b>\$ 758,274</b>	<b>\$ 644,899</b>
<b>53</b>	<b>Data Processing Services</b>				
	6100	Payroll Costs	1,627,381	1,499,276	1,265,840
	6200	Professional & Contracted Services	71,738	311,190	326,228
	6300	Supplies & Materials	(90,444)	344,171	299,886
	6400	Miscellaneous Operating Costs	44,000	36,500	29,609
<b>Total Function 53</b>			<b>\$ 1,652,675</b>	<b>\$ 2,191,137</b>	<b>\$ 1,921,563</b>
<b>61</b>	<b>Community Services</b>				
	6100	Payroll Costs (TRS On-Behalf)	298,894	278,942	249,949
	6400	Miscellaneous Operating Costs	20,800	20,220	20,344
<b>Total Function 61</b>			<b>\$ 319,694</b>	<b>\$ 299,162</b>	<b>\$ 270,293</b>
<b>71</b>	<b>General Debt Service</b>				
	6500	Debt Service	10,000	10,000	7,051
<b>Total Function 71</b>			<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 7,051</b>
<b>81</b>	<b>Facilities Acquisition &amp; Construction</b>				
	6600	Capital Outlay	-	2,350	-
<b>Total Function 81</b>			<b>\$ -</b>	<b>\$ 2,350</b>	<b>\$ -</b>
<b>91</b>	<b>Contracted Instructional Services (Recapture)</b>				
	6200	Professional & Contracted Services	126,128,179	121,765,706	105,388,313
<b>Total Function 91</b>			<b>\$ 126,128,179</b>	<b>\$ 121,765,706</b>	<b>\$ 105,388,313</b>
<b>99</b>	<b>Other Intergovernmental Charges (Property Appraisal Costs)</b>				
	6200	Professional & Contracted Services	930,000	875,000	743,976
<b>Total Function 99</b>			<b>\$ 930,000</b>	<b>\$ 875,000</b>	<b>\$ 743,976</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 217,867,387</b>	<b>\$ 209,481,072</b>	<b>\$ 186,403,833</b>



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## 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.

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**EANES INDEPENDENT SCHOOL DISTRICT**  
**2023-2024 DEBT SERVICE FUND 599**  
**JUNE 20, 2023**

		2023-24 Proposed Budget	2022-23 Amended Budget as of 5/31/2023	2021-22 Audited Financials
REVENUE	Object Description			
5700	Local Revenue			
	Property Taxes	\$ 26,589,539	\$ 26,274,665	\$ 21,723,994
	Taxes - Penalty & Interest	70,000	70,000	89,085
<b>TOTAL TAX REVENUE</b>		<b>\$ 26,659,539</b>	<b>\$ 26,344,665</b>	<b>\$ 21,813,079</b>
	Other Local Revenue	840,000	260,000	57,004
<b>TOTAL LOCAL REVENUE</b>		<b>\$ 27,499,539</b>	<b>\$ 26,604,665</b>	<b>\$ 21,870,083</b>
5800	State Revenue	60,321	166,620	72,766
<b>TOTAL STATE REVENUE</b>		<b>\$ 60,321</b>	<b>\$ 166,620</b>	<b>\$ 72,766</b>
7000	Other Resources	-	-	-
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>		<b>\$ 27,559,860</b>	<b>\$ 26,771,285</b>	<b>\$ 21,942,849</b>

**EXPENDITURES**

Function/Object/Description				
<b>71</b>	<b>Debt Service</b>			
6511	Principal on Bonds	11,435,000	16,260,000	15,880,000
6521	Interest on Bonds	5,009,692	4,678,142	5,363,942
6599	Other Debt Fees	30,000	42,030	16,325
Total Function 71		<b>\$ 16,474,692</b>	<b>\$ 20,980,172</b>	<b>\$ 21,260,267</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,474,692</b>	<b>\$ 20,980,172</b>	<b>\$ 21,260,267</b>
8900	Other Uses	-	9,072,010	-
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>\$ 16,474,692</b>	<b>\$ 30,052,182</b>	<b>\$ 21,260,267</b>
<b>REVENUE - EXPENDITURES</b>		<b>\$ 11,085,168</b>	<b>\$ (3,280,897)</b>	<b>\$ 682,582</b>
<b>Estimated Beginning Fund Balance</b>		<b>20,693,739</b>	<b>23,974,636</b>	<b>23,292,054</b>
<b>Increase or (Decrease) to Fund Balance Based on Budget</b>		<b>11,085,168</b>	<b>(3,280,897)</b>	<b>682,582</b>
<b>Estimated Ending Fund Balance</b> *		<b>\$ 31,778,907</b>	<b>\$ 20,693,739</b>	<b>\$ 23,974,636</b>

\* Ending fund balance amounts are estimated.

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## 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.

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**EANES INDEPENDENT SCHOOL DISTRICT**  
**2023-2024 CHILD NUTRITION FUND 701**  
**JUNE 20, 2023**

		2023-24 Proposed Budget	2022-23 Amended Budget as of 5/31/2023	2021-22 Audited Financials
<b>REVENUE</b>				
<b>Object</b>	<b>Description</b>			
5700	Local Revenue	5,283,900	4,678,700	3,221,455
5800	State Revenue	-	4,200	13,372
5900	Federal Revenue	-	-	637,278
<b>TOTAL REVENUE</b>		<b>\$ 5,283,900</b>	<b>\$ 4,682,900</b>	<b>\$ 3,872,105</b>
7000	Other Resources	-	519,000	1,598,836
<b>TOTAL REVENUE &amp; RESOURCES</b>		<b>\$ 5,283,900</b>	<b>\$ 5,201,900</b>	<b>\$ 5,470,941</b>

**EXPENDITURES**

<b>Function/Object/Description</b>				
<b>00</b>	<b>Other Uses</b>			
8900	Operating Transfers Out	-	-	637,278
Total Function 00		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 637,278</b>
6100	Payroll Costs	2,481,468	2,162,868	1,719,727
6200	Professional & Contracted Services	33,600	55,275	28,584
6300	Supplies & Materials	2,492,850	2,898,875	2,351,551
6400	Miscellaneous Operating Costs	125,150	136,275	116,464
Total Function 35		<b>\$ 5,133,068</b>	<b>\$ 5,253,293</b>	<b>\$ 4,216,326</b>
<b>51</b>	<b>Plant Maintenance/Operations</b>			
6100	Payroll Costs	208,798	215,129	213,136
6200	Professional & Contracted Services	66,000	66,000	65,378
Total Function 51		<b>\$ 274,798</b>	<b>\$ 281,129</b>	<b>\$ 278,514</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,407,866</b>	<b>\$ 5,534,422</b>	<b>\$ 5,132,118</b>

<b>REVENUE - EXPENDITURES</b>		<b>\$ (123,966)</b>	<b>\$ (332,522)</b>	<b>\$ 338,823</b>
<b>Estimated Beginning Fund Balance</b>		<b>9,474</b>	<b>341,996</b>	<b>3,173</b>
<b>Increase or (Decrease) to Fund Balance</b>				
<b>Based on Budget</b>		<b>(123,966)</b>	<b>(332,522)</b>	<b>338,823</b>
<b>Estimated Ending Fund Balance</b>		<b>\$ (114,492)</b>	<b>\$ 9,474</b>	<b>\$ 341,996</b>

\* Ending fund balance amounts are estimated.