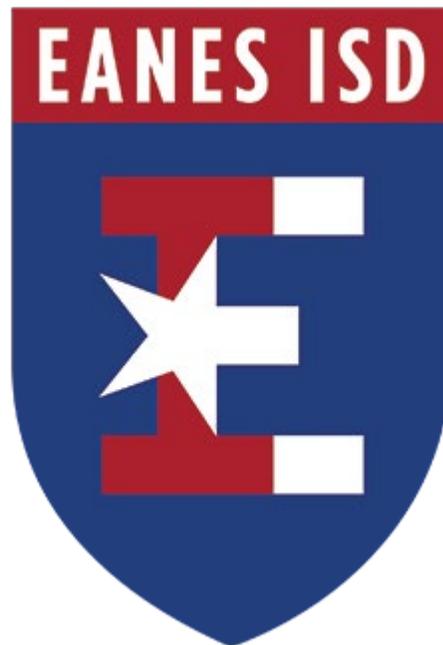


Eanes Independent School District



**2025 - 2026 General Fund, Debt Service,
and Child Nutrition Budgets**

**Adopted
June 26, 2025**

**For Fiscal Year
July 1, 2025 - June 30, 2026**

**EANES INDEPENDENT SCHOOL DISTRICT
2025-2026 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY
JUNE 26, 2025**

General Fund

Revenue:

Property Tax Revenue	\$ 144,630,249
Other Local Revenue	8,238,554
State Revenue	10,085,591
Federal Revenue	75,000
Other Resources	2,046,700
Total Revenue & Other Resources	<u>\$ 165,076,094</u>

Expenditures:

Function Description	
11 Instruction	\$ 55,009,016
12 Instr Resources & Media	804,091
13 Curriculum & Staff Development	2,062,231
21 Instructional Leadership	1,797,629
23 School Leadership	4,474,606
31 Guidance & Counseling	2,398,257
32 Social Work Services	678,686
33 Health Services	748,579
34 Student Transportation	2,797,782
35 Child Nutrition Services	193,646
36 Co/Extra-Curricular	3,388,602
41 General Administration	3,893,980
51 Plant Maintenance	11,088,394
52 Security & Monitoring Service	1,693,799
53 Data Processing	1,555,552
61 Community Services	295,150
71 Debt Service	10,000
91 Chapter 49 Recapture	78,296,195
99 Other Intergovernmental Charges	980,385
Total Expenditures	<u>\$ 172,166,580</u>
Revenue - Expenditures	<u>\$ (7,090,486)</u>

* Object Code 6491 \$ 15,950

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

Debt Service Fund

Revenue:

Property Tax Revenue	\$ 24,334,429
Other Local Revenue	485,000
State Revenue	\$ 621,809
Total Revenue	<u>\$ 25,441,238</u>

Expenditures:

Function Description	
71 Bond Principal	\$ 19,090,000
71 Bond Interest	5,957,867
71 Fees	30,000
Total Expenditures	<u>\$ 25,077,867</u>
Revenue - Expenditures	<u>\$ 363,371</u>

Child Nutrition Fund

Revenue:

Local Revenue	\$ 5,865,900
State Revenue	-
Other Resources (Federal)	-
Total Revenues	<u>\$ 5,865,900</u>

Expenditures:

Function	
35 Food Services	\$ 5,339,138
51 Plant Maintenance	290,492
Other Uses	150,000
Total Expenditures	<u>\$ 5,779,630</u>
Revenue - Expenditures	<u>\$ 86,270</u>

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 \$0.7123 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
2025-2026 GENERAL FUND BY FUNCTION & OBJECT
JUNE 26, 2025**

Local	\$ 152,868,803
State	10,085,591
Federal	75,000
Other Resources	2,046,700
	<u>\$ 165,076,094</u>

<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>2023-24 State %</u>
00-Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00%	0.00%
11-Instruction	52,817,254	1,077,292	773,637	340,833	-	-	-	\$ 55,009,016	31.94%	58.60%	57.21%
12-Instr. Resource & Media Services	703,616	14,000	85,225	1,250	-	-	-	804,091	0.47%	0.86%	1.07%
13-Curriculum Development & Instructional Staff Development	1,781,281	62,700	43,750	174,500	-	-	-	2,062,231	1.20%	2.20%	1.60%
21-Instructional Leadership	1,746,229	4,550	2,250	44,600	-	-	-	1,797,629	1.04%	1.92%	1.71%
23-School Leadership	4,377,625	10,200	42,631	44,150	-	-	-	4,474,606	2.60%	4.77%	6.68%
31-Guidance & Counseling	2,189,623	32,469	159,965	16,200	-	-	-	2,398,257	1.39%	2.55%	3.59%
32-Social Work	678,686	-	-	-	-	-	-	678,686	0.39%	0.72%	0.23%
33-Health Services	700,762	6,575	38,642	2,600	-	-	-	748,579	0.43%	0.80%	1.12%
34-Pupil Transportation	2,385,673	62,789	480,162	(130,842)	-	-	-	2,797,782	1.63%	2.98%	3.59%
35-Food Services	183,646	-	-	10,000	-	-	-	193,646	0.11%	0.21%	0.81%
36-Cocurricular/Extracurricular	2,294,330	150,970	176,734	751,568	-	15,000	-	3,388,602	1.97%	3.61%	3.19%
41-General Administration	2,975,669	489,471	66,431	362,409	-	-	-	3,893,980	2.26%	4.15%	3.86%
51-Plant Maintenance & Operations	6,218,059	3,133,938	794,666	901,731	-	40,000	-	11,088,394	6.44%	11.81%	11.47%
52-Security & Monitoring Services	1,461,163	152,891	32,800	46,945	-	-	-	1,693,799	0.98%	1.80%	1.44%
53-Data Processing Services	1,362,552	65,250	73,000	54,750	-	-	-	1,555,552	0.90%	1.66%	2.13%
61-Community Services	289,350	-	-	5,800	-	-	-	295,150	0.17%	0.31%	0.30%
71-Debt Service	-	-	-	-	10,000	-	-	10,000	0.01%	0.01%	0.00%
81-Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%
91- Chapter 49 Recapture payment	-	78,296,195	-	-	-	-	-	78,296,195	45.48%	0.00%	0.00%
99-Appraisal District Costs	-	980,385	-	-	-	-	-	980,385	0.57%	1.04%	0.00%
	<u>\$ 82,165,518</u>	<u>\$ 84,539,675</u>	<u>\$ 2,769,893</u>	<u>\$ 2,626,494</u>	<u>\$ 10,000</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ 172,166,580</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Object %	47.72%	49.10%	1.61%	1.53%	0.01%	0.03%	0.00%	100.0%			

2025-26 Proposed Budget	\$ 82,165,518	\$ 6,243,480	\$ 2,769,893	\$ 2,626,494	\$ 10,000	\$ 55,000	\$ -	\$ 93,870,385
Net of Recapture Object %	87.54%	6.65%	2.95%	2.80%	0.01%	0.06%	0.00%	100.0%

2024-25 Amended Budget	\$ 83,926,693	\$ 7,286,809	\$ 2,513,992	\$ 2,612,647	\$ 10,000	\$ 34,100	\$ -	\$ 96,384,241
Net of Recapture Object %	87.07%	7.56%	2.61%	2.71%	0.01%	0.04%	0.00%	100.0%

**EANES INDEPENDENT SCHOOL DISTRICT
2025-2026 GENERAL FUND 183-199 COMPARISON
JUNE 26, 2025**

<u>REVENUE BY OBJECT</u>		2025-26 Proposed Budget <small>Based on 7,300 students</small>	2024-25 Amended Budget As of 5/31/2025 <small>Based on 7,604 students</small>	2023-24 Audited Financials <small>Based on 7,738 students</small>
Object	Description			
5700	Local Revenue			
5711-12	Property Taxes	143,970,249	161,025,763	158,895,115
5719	Taxes - Penalty & Interest	660,000	600,000	774,545
	Total Property Tax Revenue	\$ 144,630,249	\$ 161,625,763	\$ 159,669,660
5736	Summer School Tuition	100,000	90,000	104,100
5739	Special Program Fees	92,000	100,000	88,666
5742	Interest Earnings	3,390,000	4,300,000	5,485,809
5744	EEF Donations *	2,000,000	2,000,000	2,650,000
5744	Other Gifts and Bequests	102,500	102,500	70,500
5745	Insurance Recovery	-	-	11,167
5749	Other Local Revenue	475,000	469,000	679,830
5752	Athletic Activity	540,000	540,000	550,359
5753	Extra/Co-Curricular Fee	780,000	580,000	580,887
5769	Miscellaneous Revenue	759,054	2,570,400	13,980
	Total Other Local Revenue	\$ 8,238,554	\$ 10,751,900	\$ 10,235,298
	TOTAL LOCAL REVENUE	\$ 152,868,803	\$ 172,377,663	\$ 169,904,958
5800	State Revenue			
5811-12	State Funding	4,412,452	5,948,022	4,379,528
5831	TRS On-Behalf Payments	5,673,139	5,755,300	5,531,061
	TOTAL STATE REVENUE	\$ 10,085,591	\$ 11,703,322	\$ 9,910,589
5900	Federal Revenue			
5931	Federal Funds	75,000	75,000	61,973
	TOTAL FEDERAL REVENUE	\$ 75,000	\$ 75,000	\$ 61,973
	TOTAL REVENUE	\$ 163,029,394	\$ 184,155,985	\$ 179,877,520
7000	Other Resources	2,046,700	2,315,846	2,504,634
	TOTAL REVENUE & RESOURCES	\$ 165,076,094	\$ 186,471,831	\$ 182,382,154
	Chapter 49 Recapture	78,296,195	94,565,172	90,671,023
	NET OPERATING REVENUE AFTER RECAPTURE	\$ 86,779,899	\$ 91,906,659	\$ 91,711,131
EXPENDITURES BY OBJECT				
	Object	Description		
	6100	Payroll Costs - non-EEF	80,165,518	81,926,693
	6100	Payroll Costs Paid by EEF Donations*	2,000,000	2,650,000
	6200	Professional & Contracted Services	6,243,480	7,286,809
	6300	Supplies and Materials	2,769,893	2,513,992
	6400	Miscellaneous Operating Expenses	2,626,494	2,612,647
	6500	Debt Service	10,000	10,000
	6600	Capital Outlay	55,000	34,100
	TOTAL EXPENDITURES BEFORE RECAPTURE		\$ 93,870,385	\$ 96,403,303
	6224	Chapter 49 Recapture	78,296,195	94,565,172
	TOTAL EXPENDITURES INCLUDING RECAPTURE		\$ 172,166,580	\$ 183,074,326
8000	Other Uses		-	275,000
	TOTAL EXPENDITURES & USES		\$ 172,166,580	\$ 183,349,326
	Estimated Beginning Total Fund Balance	24,853,681	29,331,263	30,298,435
	Increase or (Decrease) to Fund Balance Based on Budget	(7,090,486)	(4,477,582)	(967,172)
	Estimated Ending Fund Balance **	\$ 17,763,195	\$ 24,853,681	\$ 29,331,263

* EEF donations are designated for the sole purpose of supporting teacher salaries on all 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
2025-2026 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL
JUNE 26, 2025

			2025-26	2024-25	2023-24
			Proposed	Amended	Audited
			Expenditure	Expenditure Budget	Financials
			Budget	as of 5/31/2025	
EXPENDITURES BY FUNCTION					
Function	Object	Description			
00	Other Uses				
	8900	Operating Transfers Out	-	-	275,000
Total Function 00			\$ -	\$ -	\$ 275,000
11	Instruction				
	6100	Payroll Costs	52,817,254	54,199,671	52,002,395
	6200	Professional & Contracted Services	1,077,292	1,362,356	1,000,446
	6300	Supplies & Materials	773,637	587,830	674,456
	6400	Miscellaneous Operating Costs	340,833	392,124	368,706
Total Function 11			\$ 55,009,016	\$ 56,541,981	\$ 54,046,003
12	Media Services				
	6100	Payroll Costs	703,616	810,766	790,856
	6200	Professional & Contracted Services	14,000	28,422	19,209
	6300	Supplies & Materials	85,225	84,693	86,515
	6400	Miscellaneous Operating Costs	1,250	1,948	898
Total Function 12			\$ 804,091	\$ 925,829	\$ 897,478
13	Instructional Staff Development				
	6100	Payroll Costs	1,781,281	2,002,042	1,896,323
	6200	Professional & Contracted Services	62,700	70,978	165,408
	6300	Supplies & Materials	43,750	36,117	21,484
	6400	Miscellaneous Operating Costs	174,500	148,365	183,496
Total Function 13			\$ 2,062,231	\$ 2,257,502	\$ 2,266,711
21	Instructional Leadership				
	6100	Payroll Costs	1,746,229	1,556,616	1,611,795
	6200	Professional & Contracted Services	4,550	9,571	2,109
	6300	Supplies & Materials	2,250	2,200	1,138
	6400	Miscellaneous Operating Costs	44,600	34,206	48,851
Total Function 21			\$ 1,797,629	\$ 1,602,593	\$ 1,663,893
23	School Administration				
	6100	Payroll Costs	4,377,625	4,707,339	4,745,831
	6200	Professional & Contracted Services	10,200	13,353	15,298
	6300	Supplies & Materials	42,631	58,513	51,955
	6400	Miscellaneous Operating Costs	44,150	83,550	57,736
Total Function 23			\$ 4,474,606	\$ 4,862,755	\$ 4,870,820

EXPENDITURES BY FUNCTION			2025-26	2024-25	2023-24
Function	Object	Description	Proposed Expenditure Budget	Amended Expenditure Budget as of 5/31/2025	Audited Financials
31		Guidance and Counseling			
	6100	Payroll Costs	2,189,623	2,273,387	2,080,965
	6200	Professional & Contracted Services	32,469	51,822	58,261
	6300	Supplies & Materials	159,965	147,047	113,457
	6400	Miscellaneous Operating Costs	16,200	20,532	18,186
Total Function 31			\$ 2,398,257	\$ 2,492,788	\$ 2,270,869
32		Social Work Services			
	6100	Payroll Costs	678,686	750,181	685,950
Total Function 32			\$ 678,686	\$ 750,181	\$ 685,950
33		Health Services			
	6100	Payroll Costs	700,762	795,097	764,305
	6200	Professional & Contracted Services	6,575	76,150	12,695
	6300	Supplies & Materials	38,642	38,799	33,162
	6400	Miscellaneous Operating Costs	2,600	3,013	711
Total Function 33			\$ 748,579	\$ 913,059	\$ 810,873
34		Transportation			
	6100	Payroll Costs	2,385,673	2,356,387	2,244,402
	6200	Professional & Contracted Services	62,789	70,289	95,757
	6300	Supplies & Materials	480,162	437,771	317,012
	6400	Miscellaneous Operating Costs	(130,842)	(130,842)	(152,292)
Total Function 34			\$ 2,797,782	\$ 2,733,605	\$ 2,504,879
35		Child Nutrition Services			
	6100	Payroll Costs (TRS On-Behalf)	183,646	192,439	177,536
	6400	Miscellaneous Operating Costs	10,000	5,000	204,975
Total Function 35			\$ 193,646	\$ 197,439	\$ 382,511
36		Co-Curricular/Extra-Curricular			
	6100	Payroll Costs	2,294,330	3,026,873	2,908,775
	6200	Professional & Contracted Services	150,970	152,239	172,396
	6300	Supplies & Materials	176,734	166,369	164,015
	6400	Miscellaneous Operating Costs	751,568	844,424	730,305
	6600	Capital Outlay	15,000	5,600	-
Total Function 36			\$ 3,388,602	\$ 4,195,505	\$ 3,975,491
41		General Administration			
	6100	Payroll Costs	2,975,669	2,965,131	2,845,486
	6200	Professional & Contracted Services	489,471	508,585	398,415
	6300	Supplies & Materials	66,431	52,538	36,010
	6400	Miscellaneous Operating Costs	362,409	366,693	286,401
Total Function 41			\$ 3,893,980	\$ 3,892,947	\$ 3,566,312

EXPENDITURES BY FUNCTION			2025-26	2024-25	2023-24
Function	Object	Description	Proposed Expenditure Budget	Amended Expenditure Budget as of 5/31/2025	Audited Financials
51	Facilities Maintenance & Operations				
6100	Payroll Costs		6,218,059	5,878,788	5,075,467
6200	Professional & Contracted Services		3,133,938	3,781,780	3,680,751
6300	Supplies & Materials		794,666	780,951	717,460
6400	Miscellaneous Operating Costs		901,731	769,557	561,747
6600	Capital Outlay		40,000	28,500	15,560
Total Function 51			\$ 11,088,394	\$ 11,239,576	\$ 10,050,985
52	Security and Monitoring Services				
6100	Payroll Costs		1,461,163	778,662	1,063,553
6200	Professional & Contracted Services		152,891	125,514	495,831
6300	Supplies & Materials		32,800	55,764	33,051
6400	Miscellaneous Operating Costs		46,945	37,945	29,054
Total Function 52			\$ 1,693,799	\$ 997,885	\$ 1,621,489
53	Data Processing Services				
6100	Payroll Costs		1,362,552	1,323,880	1,347,125
6200	Professional & Contracted Services		65,250	69,750	42,161
6300	Supplies & Materials		73,000	65,400	51,377
6400	Miscellaneous Operating Costs		54,750	54,750	31,514
Total Function 53			\$ 1,555,552	\$ 1,513,780	\$ 1,472,177
61	Community Services				
6100	Payroll Costs (TRS On-Behalf)		289,350	309,434	357,260
6400	Miscellaneous Operating Costs		5,800	4,800	21,505
Total Function 61			\$ 295,150	\$ 314,234	\$ 378,765
71	General Debt Service				
6500	Debt Service		10,000	10,000	-
Total Function 71			\$ 10,000	\$ 10,000	\$ -
91	Contracted Instructional Services (Recapture)				
6200	Professional & Contracted Services		78,296,195	94,565,172	90,671,023
Total Function 91			\$ 78,296,195	\$ 94,565,172	\$ 90,671,023
99	Other Intergovernmental Charges (Property Appraisal Costs)				
6200	Professional & Contracted Services		980,385	966,000	938,097
Total Function 99			\$ 980,385	\$ 966,000	\$ 938,097
TOTAL EXPENDITURES			\$ 172,166,580	\$ 190,972,831	\$ 183,349,326

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
2025-2026 DEBT SERVICE FUND 599
JUNE 26, 2025

REVENUE		2025-26	2024-25	2023-24
Object	Description	Proposed Budget	Amended Budget as of 5/31/2025	Audited Financials
5700	Local Revenue			
	Property Taxes	\$ 24,254,429	\$ 25,541,800	\$ 24,817,311
	Taxes - Penalty & Interest	80,000	80,000	113,847
TOTAL TAX REVENUE		\$ 24,334,429	\$ 25,621,800	\$ 24,931,158
	Other Local Revenue	485,000	720,000	326,414
TOTAL LOCAL REVENUE		\$ 24,819,429	\$ 26,341,800	\$ 25,257,572
5800	State Revenue	621,809	805,115	907,411
TOTAL STATE REVENUE		\$ 621,809	\$ 805,115	\$ 907,411
7000	Other Resources	-	-	-
TOTAL REVENUE & OTHER RESOURCES		\$ 25,441,238	\$ 27,146,915	\$ 26,164,983

EXPENDITURES

Function/Object/Description				
71	Debt Service			
6511	Principal on Bonds	19,090,000	15,195,000	12,375,000
6521	Interest on Bonds	5,957,867	6,670,584	5,350,753
6599	Other Debt Fees	30,000	30,000	15,850
Total Function 71		\$ 25,077,867	\$ 21,895,584	\$ 17,741,603
TOTAL EXPENDITURES		\$ 25,077,867	\$ 21,895,584	\$ 17,741,603
8900	Other Uses	-	-	5,885,000
TOTAL EXPENDITURES & OTHER USES		\$ 25,077,867	\$ 21,895,584	\$ 23,626,603
REVENUE - EXPENDITURES		\$ 363,371	\$ 5,251,331	\$ 2,538,380
Estimated Beginning Fund Balance		27,782,029	22,530,698	19,992,318
Increase or (Decrease) to Fund Balance				
Based on Budget		363,371	5,251,331	2,538,380
Estimated Ending Fund Balance *		\$ 28,145,400	\$ 27,782,029	\$ 22,530,698

* 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
2025-2026 CHILD NUTRITION FUND 701
JUNE 26, 2025

		2025-26 Proposed Budget	2024-25 Amended Budget as of 5/31/2025	2023-24 Audited Financials
REVENUE				
Object	Description			
5700	Local Revenue	5,865,900	6,033,900	5,234,002
5800	State Revenue	-	-	-
5900	Federal Revenue	-	-	-
TOTAL REVENUE		\$ 5,865,900	\$ 6,033,900	\$ 5,234,002
7000	Other Resources	-	-	275,000
TOTAL REVENUE & RESOURCES		\$ 5,865,900	\$ 6,033,900	\$ 5,509,002
 EXPENDITURES				
Function/Object/Description				
00	Other Uses			
8900	Operating Transfers Out	150,000	125,000	-
6100	Payroll Costs	2,525,988	2,577,927	2,432,368
6200	Professional & Contracted Services	42,500	39,705	15,670
6300	Supplies & Materials	2,634,250	2,855,375	2,676,477
6400	Miscellaneous Operating Costs	136,400	140,020	129,653
Total Function 35		<u>\$ 5,339,138</u>	<u>\$ 5,613,027</u>	<u>\$ 5,254,168</u>
51	Facilities Maintenance/Operations			
6100	Payroll Costs	220,492	220,506	219,048
6200	Professional & Contracted Services	70,000	66,000	65,379
Total Function 51		<u>\$ 290,492</u>	<u>\$ 286,506</u>	<u>\$ 284,427</u>
TOTAL EXPENDITURES		\$ 5,779,630	\$ 6,024,533	\$ 5,538,595
REVENUE - EXPENDITURES		\$ 86,270	\$ 9,367	\$ (29,593)
Estimated Beginning Fund Balance		18,690	9,323	38,916
Increase or (Decrease) to Fund Balance				
Based on Budget		86,270	9,367	(29,593)
Estimated Ending Fund Balance *		\$ 104,960	\$ 18,690	\$ 9,323

* Ending fund balance amounts are estimated.