

2003 - 2004
GENERAL FUND
BUDGET SUMMARY

A. REVENUE

B. EXPENSES

1. PAYROLL

2. RECAPTURE

3. CONTRACTED SERVICES

4. SUPPLIES

5. OTHERS - INSURANCE, FEES

6. DUES, TRAVEL, MISC.

C. TAXES NEEDED WORKSHEET

D. CASH FLOW STATEMENT

EANES ISD REVENUE COMPARISON

Account Description	Ref. Code	SEMI-NEAR FINAL	Budgeted	Projected	Y_T_D	Revenue	Percent	FINAL
		BUDGETED REVENUE 2003-04	Revenue 2002-03	Near Final Revenue 2002-03	Revenue Realized 2002-03	To Be Realized 2002-03	Revenue Realized 2002-03	Revenue Realized 2001-02
Local Revenue:								
Taxes, Current Year Levy	5711	\$ 89,432,000	\$90,771,070	\$90,196,756	\$90,065,698	\$131,058	99.22%	\$84,467,406
Taxes, Prior Year	5712	\$ 525,000	500,000	525,000	474,528	\$50,472	94.91%	513,613
Taxes, Other (e.g., P & I)	5719	\$ 225,000	250,000	250,000	222,034	\$27,966	88.81%	212,408
Tuition Summer School	5736	\$ 70,000	75,000	80,975	80,975	\$0	107.97%	81,635
WADA sold back 2001-02	5739		0	280,000	280,000	\$0	0.00%	14,960
Tuition & Fees, Live Oak	5739.997	\$ 62,200	51,494	49,911	49,911	\$0	96.93%	49,957
Earn from Temp Investments	5742	\$ 350,000	909,666	705,242	705,242	\$0	77.53%	1,137,562
Rent	5743	\$ 287,000	250,000	336,955	321,083	\$15,872	128.43%	293,353
Gifts: From new District campaign	5744	\$ 375,000	62,500	58,360	58,360	\$0	93.38%	32,091
Community Ed. (one time deal)	5745	\$ 275,000	0	0	0	\$0	0.00%	250
Other Revenue from Local Sources	5749	\$ 70,000	96,412	89,832	89,832	\$0	93.18%	142,058
Other Revenue, WHS Parking	5749.01	\$ 118,000	90,000	131,650	131,650	\$0	146.28%	121,894
Other Revenue, Stadium Scoreboard	5749.70	\$ 80,000	63,000	23,566	23,566	\$0		
Athletic - Baseball	5752.62	\$ 6,000	6,000	9,672	9,672	\$0	161.20%	892
Athletic - Basketball	5752.63	\$ 20,000	25,000	22,275	22,275	\$0	89.10%	35,552
Radio Spot sales	5752.72	\$ 19,000	0	0	0	\$0	0.00%	0
Athletic - Football	5752.73	\$ 135,000	135,352	137,683	137,683	\$0	101.72%	196,666
Athletic - Season Tickets	5752.81	\$ 225,000	185,000	206,159	206,159	\$0	111.44%	56,176
Athletic - Soccer	5752.82	\$ 4,500	4,500	6,973	6,973	\$0	154.96%	2,310
Athletic - Softball	5752.85	\$ 1,500	1,600	2,016	2,016	\$0	126.00%	1,773
Athletic - Wrestling	5752.86	\$ 1,500	3,000	1,263	1,263	\$0	42.10%	4,952
Athletic - Tennis	5752.88	\$ 200	400	225	225	\$0	56.25%	125
Athletic - Track	5752.89	\$ 2,500	4,000	2,562	2,562	\$0	64.05%	0
Athletic - Volleyball	5752.92	\$ 9,500	9,500	13,199	13,199	\$0	138.94%	10,672
Extracurr/Cocurr Activity	5753	\$ 360,000	222,000	234,475	234,475	\$0	105.62%	229,270
CEB Revenue	5761		2,500	0	0	\$0	0.00%	10,321
Misc. Rev. from Interned. Sources	5769	\$ 15,000	15,000	10,081	10,081	(\$0)	67.21%	25,992
Total Local Revenue		\$ 92,668,900	\$93,732,994	\$93,374,830	\$93,149,462	\$225,368	99.38%	\$87,641,928
Memo Total		\$ 8,339,904		\$ 7,790,251		\$7,790,251		
State Revenues:								
						\$0		\$0
Per Capita Apportionment	5811	\$ 2,056,500	\$2,092,787	\$2,555,000	\$1,314,966	\$1,240,034	62.83%	\$1,673,759
FSP Formula Foundation	5812	\$ 1,242,000	246,361	240,000	193,417	\$46,583	78.51%	325,066
State Program Distribution	5829	\$ 30,000	\$37,000	\$36,177	36,177	\$0	97.78%	36,741
TKS On-Behalf Pmt	5831	\$ 1,774,504	2,134,320	1,781,000	1,541,358	\$239,642	72.22%	2,065,122
Other	5839	0	0	0	0	\$0	0.00%	0
Total State Revenue		\$5,103,004	\$4,510,468	\$4,612,177	\$3,085,918	\$1,526,259	68.42%	\$4,100,688
Federal Revenues:								
Other Federal Programs	5919	0	\$0	\$0	\$0	\$0	0.00%	\$0
Total Revenue		\$97,771,904	\$98,243,462	\$97,987,007	\$96,235,380	1,751,627	97.96%	\$91,742,616
Other Resources :	7915	\$ 130,000	\$50,000	\$50,000	\$0	\$50,000	\$0	\$159,217
Total All Revenue and Other Resources		\$97,901,904	\$98,293,462	\$98,037,007	\$96,235,380	1,801,627	97.91%	\$91,901,833

June 21, 03

REVENUE03 TZB40EREK

EANES ISD

02-03 NEAR FINAL EXPENSE BUDGET VS 03-04 PROPOSED EXPENSE BUDGET - GENERAL FUND

OTHER " OBJECT " COSTS

6200 - WADA COST incld 1/:	51,372,287	51,437,740	2,137,567	53,575,307 ✓	
All other contracted serv.	5,757,386	5,650,000	(859,085) (840,085)	4,790,915	SOK search SOK legal fees
All Supplies	1,792,627	1,692,627	(247,004) (242,004)	1,445,623	
All ins., travel, subsistance	915,598	900,000	(144,342) (149,342)	755,658	
Capital Outlay (6600) > 5K	189,555	189,555	± - (89,555) ✓	100,000	
Grand Total	102,115,816	101,216,607	(1,061,182) (1,040,308)	100,717,425	added 726,940

EAVES INDEPENDENT SCHOOL DISTRICT
 SUMMARY OF APPROPRIATIONS BY OBJECT OF EXPENSE
 GENERAL FUNDS

7/25/03
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OBJECT	DESCRIPTION	2003-2004 PROPOSED	2002-2003 CURRENT	ABSOLUTE \$ DIFF	PERCENT CHANGE
61XX-	PAYROLL COSTS	\$39,468,922	\$42,089,863	(2,619,941)	6.22-%
62XX-	FUNCTION 91/92 (WADA)	53,575,307	51,372,287	2,203,020	4.28-%
62XX-	CONTRACTED SERVICES	4,809,915	5,783,876	(973,961)	16.83-%
63XX-	SUPPLIES & MATERIALS	1,450,623	1,744,083	(293,460)	16.82-%
64XX-	OTHER EXPENDITURES	758,658	932,452	(181,794)	19.49-%
66XX-	CAPITAL OUTLAY	100,000	194,255	(94,255)	48.52-%
TOTAL		\$100,155,425	\$102,115,816	(1,960,391)	1.91-%

BREAKDOWN OF 61XX - PAYROLL COSTS

OBJECT	DESCRIPTION	2003-2004 PROPOSED	2002-2003 CURRENT	ABSOLUTE \$ DIFF	PERCENT CHANGE
6111-		\$0	\$0		0.00-%
6112-	SUBSTITUTE TEACHERS ONLY	475,000	522,562	(47,562)	9.10-%
6118-	EXTRA DUTY PAY PROFSNL	913,542	840,835	72,707	8.64-%
6119-	SALARIES/WAGES PROFSNL	26,616,435	27,986,939	(1,570,504)	5.61-%
6121-	EXTRA DUTY PAY/OVERTIME	423,394	405,293	18,101	4.46-%
6129-	SALARIES/WAGES PARA PRFNL	5,231,969	5,906,045	(674,076)	11.41-%
6132-	TRS INS SUPPLEMENT	0	0		0.00-%
6139-	EMPLOYEE ALLOWANCES	5,694	33,330	(27,636)	82.91-%
6141-	SOCIAL SECURITY/MEDICARE	486,378	543,924	(57,546)	10.57-%
6142-	GROUP HEALTH AND LIFE INS	2,847,954	3,121,388	(273,434)	8.76-%
6143-	WORKER'S COMPENSATION	280,726	299,896	(19,170)	6.39-%
6144-	TRS ON-BEHALF PAYMENTS	1,668,093	2,055,136	(387,043)	18.83-%
6145-	UNEMPLOYMENT COMPENSATION	125,793	48,687	77,106	158.37-%
6146-	TEACHER RETIREMENT SYSTEM	527,324	258,208	269,116	104.22-%
6148-	SICK LEAVE	40,000	40,000		0.00-%
6149-	OTHER EMPLOYEE BENEFITS	26,620	26,620		0.00-%
TOTAL		\$39,468,922	\$42,089,863	(2,619,941)	6.22-%

EANES INDEPENDENT SCHOOL DISTRICT
STATEMENT OF AMOUNT NEEDED TO BE RAISED FROM
PROPERTY TAXES FOR 2003-2004

	NEAR FINAL General FUND 2003-04	Near Final GENERAL FUND 2002-03	Debt Service FUND 2003-04
Requirements:			
Proposed Expense Budget	\$100,717,425	\$101,360,867	\$16,644,733
Other Uses	0	0	0
Fund Balance Requirement	15,000,000	18,000,000	1,795,363
Total Requirements	\$115,717,425	\$119,360,867	\$18,440,096
Resources Other Than Tax Levy:			
Prior Year Fund Balance	\$18,000,000	\$21,831,611	\$1,793,363
Revenues Other Than Current Tax Levy	8,339,904	7,781,497	9,000
Other Resources	130,000	50,000	0
Total Other than Tax revenue	\$26,469,904	\$29,663,108	\$1,802,363
Amount Required From Property Tax Levy	\$89,247,521	\$89,697,759	\$16,637,733
Revenue exceeds expenses by and expenses includes raise \$\$	<u>\$204,479</u>		

COMPUTATION OF TAXES THAT WOULD BE NEEDED TO BE LEVIED TO RAISE THE AMOUNT
REQUIRED FROM PROPERTY TAXES:

Amount Required From Tax Levy	\$89,247,521	\$89,697,759	\$16,644,733
Tax Collection Rate Factor	99.00%	99.00%	99.00%
Adjusted Property Tax Levy	\$90,149,011	\$90,603,797	\$16,812,862
Estimated Taxable Value	\$6,051,755,798	\$6,131,109,055	\$6,051,755,798
Estimated Actual Tax Rate Needed	\$1.50000	\$1.50000	\$0.27782
Recommended Actual Tax Rate *	\$1.50000	\$1.50000	\$0.27780

EANES INDEPENDENT SCHOOL DISTRICT
CASH FLOW ANALYSIS Fall 2000, 2001 and 2002

Fall 2000

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
September-00				
Beginning Cash Balance	(1,448,624)	(146,216)	1,252,750	(342,090)
Plus Operating Revenue	503,404	86,948	265,995	856,347
Plus (minus) Investment Activity	3,900,000	0	0	3,900,000
Net Operating Balance Available	2,954,780	(59,268)	1,518,745	4,414,257
Investment Ending Balance	19,082,396	161,358	0	19,243,754
TOTAL Cash Available	22,037,176	102,090	1,518,745	23,658,011
Less Operating Expenditures	4,751,111	104,210	327,174	5,182,495
Net Cash Available	17,286,065	(2,120)	1,191,571	18,475,516

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
October-00				
Beginning Cash Balance	(1,796,331)	(163,478)	1,191,571	(768,238)
Plus Operating Revenue	617,044	81,356	306,069	1,004,469
Plus (minus) Investment Activity	5,692,007	0	0	5,692,007
Net Operating Balance Available	4,512,720	(82,122)	1,497,640	5,928,238
Investment Ending Balance	13,483,400	162,883	0	13,646,283
TOTAL Cash Available	17,996,120	80,761	1,497,640	19,574,521
Less Operating Expenditures	6,553,105	381,300	252,348	7,186,753
Net Cash Available	11,443,015	(300,539)	1,245,292	12,387,768

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
November-00				
Beginning Cash Balance	(2,040,385)	(463,422)	1,245,292	(1,258,515)
Plus Operating Revenue	4,352,217	168,553	352,239	4,873,009
Plus (minus) Investment Activity	2,476,018	0	0	2,476,018
Net Operating Balance Available	4,787,850	(294,869)	1,597,531	6,090,512
Investment Ending Balance	11,056,945	164,367	0	11,221,312
TOTAL Cash Available	15,844,795	(130,502)	1,597,531	17,311,824
Less Operating Expenditures	3,877,942	88,447	328,670	4,295,059
Net Cash Available	11,966,853	(218,949)	1,268,861	13,016,765

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
December-00				
Beginning Cash Balance	909,908	(383,652)	1,268,861	1,795,117
Plus Operating Revenue	34,812,705	407,096	191,154	35,410,955
Plus (minus) Investment Activity	(3,680,000)	0	0	(3,680,000)
Net Operating Balance Available	32,042,613	23,444	1,460,015	33,526,072
Investment Ending Balance	14,790,072	165,893	0	14,955,965
TOTAL Cash Available	46,832,685	189,337	1,460,015	48,482,037
Less Operating Expenditures	4,000,514	54,483	176,298	4,231,295
Net Cash Available	42,832,171	134,854	1,283,717	44,250,742

EANES INDEPENDENT SCHOOL DISTRICT

CASH FLOW ANALYSIS for 2000, 2001 and 2002

Fall 2002

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
September-02				
Beginning Cash Balance	(1,620,767)	114,241	1,827,849	321,323
Plus Operating Revenue	674,648	167,886	309,126	1,151,660
Plus (minus) Investment Activity	3,000,000	0	0	3,000,000
Net Operating Balance Available	2,053,881	282,127	2,136,975	4,472,983
Investment Ending Balance	25,888,505	181,818	0	26,070,323
TOTAL Cash Available	27,942,386	463,945	2,136,975	30,543,306
Less Operating Expenditures	5,008,944	271,410	435,729	5,716,083
Net Cash Available	22,933,442	192,535	1,701,246	24,827,223
October-02				
Beginning Cash Balance	(2,955,063)	10,717	1,701,246	(1,243,100)
Plus Operating Revenue	2,465,737	129,966	351,518	2,947,221
Plus (minus) Investment Activity	5,500,750	0	0	5,500,750
Net Operating Balance Available	5,011,424	140,683	2,052,764	7,204,871
Investment Ending Balance	20,394,456	182,284	0	20,576,740
TOTAL Cash Available	25,405,880	322,967	2,052,764	27,781,611
Less Operating Expenditures	7,408,691	197,106	259,124	7,864,921
Net Cash Available	17,997,189	125,861	1,793,640	19,916,690
November-02				
Beginning Cash Balance	(2,401,501)	(56,423)	1,794,135	(663,789)
Plus Operating Revenue	4,764,385	535,054	283,005	5,582,444
Plus (minus) Investment Activity	3,056,071	0	0	3,056,071
Net Operating Balance Available	5,418,955	478,631	2,077,140	7,974,726
Investment Ending Balance	17,354,547	182,663	0	17,537,210
TOTAL Cash Available	22,773,502	661,294	2,077,140	25,511,936
Less Operating Expenditures	4,305,835	286,862	325,069	4,917,766
Net Cash Available	18,467,667	374,432	1,752,071	20,594,170
December-02				
Beginning Cash Balance	1,113,120	191,769	1,752,071	3,056,960
Plus Operating Revenue	37,192,537	513,194	207,692	37,913,423
Plus (minus) Investment Activity	(4,576,744)	0	0	(4,576,744)
Net Operating Balance Available	33,728,913	704,963	1,959,763	36,393,639
Investment Ending Balance	22,130,743	183,030	0	22,313,773
TOTAL Cash Available	55,859,656	887,993	1,959,763	58,707,412
Less Operating Expenditures	4,524,407	314,380	359,474	5,198,261
Net Cash Available	51,335,249	573,613	1,600,289	53,509,151

EANES INDEPENDENT SCHOOL DISTRICT
CASH FLOW ANALYSIS Fall 2000,2001 and 2002

Fall 2001

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
September-01				
Beginning Cash Balance	(1,873,330)	(246,704)	1,863,306	(256,728)
Plus Operating Revenue	524,657	458,332	282,637	1,265,626
Plus (minus) Investment Activity	2,900,000	0	0	2,900,000
Net Operating Balance Available	1,551,327	211,628	2,145,943	3,908,898
Investment Ending Balance	23,172,791	175,817	0	23,348,608
TOTAL Cash Available	24,724,118	387,445	2,145,943	27,257,506
Less Operating Expenditures	4,533,179	93,952	421,132	5,048,263
Net Cash Available	20,190,939	293,493	1,724,811	22,209,243

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
October-01				
Beginning Cash Balance	(2,981,652)	117,676	1,724,811	(1,139,365)
Plus Operating Revenue	854,412	121,990	342,264	1,318,666
Plus (minus) Investment Activity	3,750,830	0	0	3,750,830
Net Operating Balance Available	1,523,390	239,666	2,067,075	3,930,131
Investment Ending Balance	19,480,738	176,526	0	19,657,264
TOTAL Cash Available	21,104,128	416,192	2,067,075	23,587,395
Less Operating Expenditures	4,006,350	215,241	456,889	4,678,480
Net Cash Available	17,097,778	200,951	1,610,186	18,908,915

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
November-01				
Beginning Cash Balance	(2,382,960)	24,425	1,610,186	(748,349)
Plus Operating Revenue	5,184,743	173,333	304,709	5,662,785
Plus (minus) Investment Activity	2,859,917	0	0	2,859,917
Net Operating Balance Available	5,661,700	197,758	1,914,895	7,774,353
Investment Ending Balance	16,655,392	177,151	0	16,832,543
TOTAL Cash Available	22,317,092	374,909	1,914,895	24,606,896
Less Operating Expenditures	3,943,512	221,077	281,430	4,446,019
Net Cash Available	18,373,580	153,832	1,633,465	20,160,877

	General Fund	Special Fund	Proprietary Fund	MEMO TOTAL
December-01				
Beginning Cash Balance	1,718,188	(23,319)	1,633,465	3,328,334
Plus Operating Revenue	29,496,229	358,299	252,929	30,107,457
Plus (minus) Investment Activity	(15,911,771)	0	0	(15,911,771)
Net Operating Balance Available	15,302,646	334,980	1,886,394	17,524,020
Investment Ending Balance	32,609,437	177,732	0	32,787,169
TOTAL Cash Available	47,912,083	512,712	1,886,394	50,311,189
Less Operating Expenditures	4,541,061	159,975	197,160	4,898,196
Net Cash Available	43,371,022	352,737	1,689,234	45,412,993