

EANES INDEPENDENT SCHOOL DISTRICT

NOTICE OF BOARD BUDGET WORK SESSION
June 23, 2004
4:00 p.m.

Eanes Independent School District

Notice is hereby given that a Special Meeting of the Board of Trustees of the Eanes Independent School District will be held on Wednesday, June 23, 2004 starting at 4:00 p.m. in the S. Don Rogers Administration Building Board Room, 601 Camp Craft Rd., Austin, TX 78746.

Items to be discussed:

Preliminary Budget for 2004-05
And
Salary Adjustments

I, the undersigned authority, do hereby certify that the above Notice for a Special Meeting of the Board of Trustees of the above named school district, is a true and correct copy of said Notice; and that a true and correct copy of said Notice was posted on the front door of the Central Administration Office located at 601 Camp Craft Rd., Austin, TX, 78746, a place convenient to the public. The said Notice was posted on June 18, 2004 at 11:00 a.m., and remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting and I gave notice by fax to the Picayune.

Dated this the 18th day of June, 2004

Eanes Independent School District



Dr. Nola Wellman
Superintendent of Schools

EANES INDEPENDENT SCHOOL DISTRICT
BOARD BUDGET WORK SESSION
S. Don Rogers Administration Building
June 23, 2004

The subjects to be discussed or considered are as follows. Items do not have to be taken in the same order as shown on the meeting notice.

I. Call to Order

- II. Roll Call
- Clint Sayers, President
 - Robert Durkee, Vice-President
 - Ellen Balthazar, Secretary
 - Jim Strickland
 - Paul Stone
 - Gail King
 - Mike Monnig

III. School Officials Present

- Nola H. Wellman, Superintendent
- Susan Pulis, Asst. Supt. for Business Affairs
- Ruth Bibb, Interim Asst. Supt. for Human Resources
- Charles Teichner, Executive Director of Facilities Management

IV. Establish a Quorum

V. Work Session

1. Preliminary Budget for 2004-05 and Salary Adjustments

VI. Adjournment

ACTION:
TIME:

EANES INDEPENDENT SCHOOL DISTRICT
 PROJECTED FINANCIAL TRENDS
 2004 - 2005 BUDGET DEVELOPMENT
 GENERAL FUND

Description	Projected Budget		Projected Budget		Projected Budget		Description	Proposed Budget		Amended Budget	
	2007-08	2006-07	2006-07	2005-06	2004-05	2003-04		2004-05	2003-04		
Total Revenues & Resources	\$ 95,920,000	\$ 95,920,000	\$ 95,920,000	\$ 95,920,000	\$ 95,920,716	\$ 96,479,041	Total Revenues & Resources	\$ 95,920,716	\$ 96,479,041		
Total Expenditures	\$ 96,420,000	\$ 96,420,000	\$ 96,420,000	\$ 96,920,000	\$ 97,471,186	\$ 99,947,500	Total Expenditures	\$ 97,471,186	\$ 99,947,500		
Equalization Payments	52,300,000	52,300,000	52,300,000	52,300,000	52,300,000	52,265,680	Equalization Payments	52,300,000	52,265,680		
Operating Expenditures	\$ 44,120,000	\$ 44,120,000	\$ 44,120,000	\$ 44,620,000	\$ 45,171,186	\$ 47,681,820	Operating Expenditures	\$ 45,171,186	\$ 47,681,820		
Revenues - Expenditures	(500,000)	(500,000)	(500,000)	(1,000,000)	(1,550,470)	(3,468,459)	Revenues - Expenditures	(1,550,470)	(3,468,459)		
Ending Fund Balance - 08/31	14,885,483	15,885,483	15,885,483	16,885,483	16,885,483	18,435,953	Ending Fund Balance - 08/31	16,885,483	18,435,953		
FB as % Total Expenditures	15.44%	16.48%	16.48%	17.42%	17.32%	18.45%	FB as % Total Expenditures	17.32%	18.45%		
1 Month of Operating Expend	\$ 4,412,000	\$ 4,412,000	\$ 4,412,000	\$ 4,462,000	\$ 4,517,119	\$ 4,768,182	1 Month of Operating Expend	\$ 4,517,119	\$ 4,768,182		
3 Mos of Operating Expend	\$ 13,236,000	\$ 13,236,000	\$ 13,236,000	\$ 13,386,000	\$ 13,551,356	\$ 14,304,546	3 Mos of Operating Expend	\$ 13,551,356	\$ 14,304,546		
Average Daily Membership	7,109	7,109	7,109	7,109	7,109	7,109	Average Daily Membership	7,109	7,109		
Operating Expend per Student	\$ 6,206	\$ 6,206	\$ 6,206	\$ 6,277	\$ 6,354	\$ 6,707	Operating Expend per Student	\$ 6,354	\$ 6,707		
Equalization Per Student	\$ 7,357	\$ 7,357	\$ 7,357	\$ 7,357	\$ 7,357	\$ 7,352	Equalization Per Student	\$ 7,357	\$ 7,352		

EANES INDEPENDENT SCHOOL DISTRICT
 HISTORICAL FINANCIAL TRENDS
 2004 - 2005 BUDGET DEVELOPMENT
 GENERAL FUND

Description	Audited				
	2002-03	2001-02	2000-01	1999-00	1998-99
Total Revenues & Resources	\$ 98,688,233	\$ 91,901,830	\$ 78,969,581	\$ 65,396,243	\$ 57,759,502
Total Expenditures	\$ 99,144,852	\$ 89,745,911	\$ 73,630,202	\$ 64,653,839	\$ 54,840,669
Equalization Payments	51,222,181	41,539,712	27,267,956	18,650,844	13,936,949
Operating Expenditures	\$ 47,922,671	\$ 48,206,199	\$ 46,362,246	\$ 46,002,995	\$ 40,903,720
Revenues - Expenditures	(456,619)	2,155,919	5,339,379	742,404	2,918,833
Ending Fund Balance - 08/31	21,904,412	22,361,029	20,205,113	14,724,754	14,161,808
<i>Amounts presented above are from audited financial statements as of August 31 of each year.</i>					
FB as % Total Expenditures	22.09%	24.92%	27.44%	22.77%	25.82%
1 Month of Operating Expend	\$ 4,378,469	\$ 4,840,113	\$ 7,068,165	\$ 5,986,814	\$ 5,308,324
3 Mos of Operating Expend	\$ 13,135,407	\$ 14,520,339	\$ 21,204,495	\$ 17,960,442	\$ 15,924,972
Average Daily Membership	7,056	7,270	7,391	7,447	7,314
Operating Expend per Student	\$ 6,792	\$ 6,631	\$ 6,273	\$ 6,177	\$ 5,593
Equalization Per Student	\$ 7,259	\$ 5,714	\$ 3,689	\$ 2,504	\$ 1,906

EANES INDEPENDENT SCHOOL DISTRICT
2004 - 2005 HISTORICAL BUDGET SUMMARY
GENERAL OPERATING FUND
June 23, 2004

DESCRIPTION	HISTORICAL DATA									
	2002-03 Audited Revenue	2001-02 Audited Revenue	2000-01 Audited Revenue	1999-00 Audited Revenue	1998-99 Audited Revenue	2002-03 Budget	2001-02 Budget	2000-01 Budget	1999-00 Budget	1998-99 Budget
ESTIMATED REVENUE:										
Taxes - Current	\$ 90,440,875	\$ 84,467,406	\$ 70,226,636	\$ 57,844,365	\$ 50,566,222					
Taxes - Prior Years	537,093	513,613	334,759	175,415	318,041					
Taxes - Other	316,260	212,408	152,512	214,436	171,912					
Total Tax Revenues	\$ 91,294,228	\$ 85,193,427	\$ 70,713,907	\$ 58,234,216	\$ 51,056,175					
Other Local Revenue	2,313,628	2,448,498	3,349,363	2,856,587	2,347,206					
Total Local Revenue	\$ 93,607,856	\$ 87,641,925	\$ 74,063,270	\$ 61,090,803	\$ 53,403,381					
State Revenues	\$ 5,030,377	\$ 4,100,688	\$ 4,906,311	\$ 4,305,440	\$ 4,356,121					
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL ESTIMATED REVENUE	\$ 98,638,233	\$ 91,742,613	\$ 78,969,581	\$ 65,396,243	\$ 57,759,502					
Other Resources	\$ 50,000	\$ 159,217								
TOTAL REVENUE & RESOURCES	\$ 98,688,233	\$ 91,901,830	\$ 78,969,581	\$ 65,396,243	\$ 57,759,502					
ESTIMATED EXPENDITURES										
Salaries and Benefits	\$ 40,546,756	\$ 41,238,197	\$ 38,933,218	\$ 38,186,305	\$ 33,034,004					
Non-Salary Expenditures	7,692,518	7,202,384	7,571,985	7,935,792	7,065,499					
TOTAL ESTIMATED EXPENDITURES	\$ 48,239,274	\$ 48,440,581	\$ 46,505,203	\$ 46,122,097	\$ 40,999,503					
Receipture Payments for WADA	50,905,580	41,305,331	27,124,999	18,531,742	13,841,169					
TOTAL ESTIMATED EXPENDITURES & PYM	\$ 99,144,854	\$ 89,745,912	\$ 73,630,202	\$ 64,653,839	\$ 54,840,672					
ESTIMATED REVENUE - EXPEND	\$ (456,621)	\$ 2,155,918	\$ 5,339,379	\$ 742,404	\$ 2,918,830					
Beginning Fund Balance 08-31-2003	\$ 22,361,030	\$ 20,205,112	\$ -	\$ -	\$ -					
Increase or (Decrease) to Fund Balance Based on Budget	(456,621)	2,155,918	5,339,379	742,404	2,918,830					
Estimated Ending Fund Balance 08-31-2004	\$ 21,904,409	\$ 22,361,030	\$ 5,339,379	\$ 742,404	\$ 2,918,830					

EANES INDEPENDENT SCHOOL DISTRICT
2004- 2005 BUDGET DEVELOPMENT
PRELIMINARY ESTIMATE OF TAX REVENUES

VALUE ESTIMATE	2004-05 Preliminary Estimate from TCAD
Chief Appraiser's Estimate	6,094,871,811
Estimated Net Taxable Value (Before Freeze)	6,094,871,811
Frozen Values:	
Tax Base Reduction due to frozen taxes	(163,125,944)
Freeze Adjusted Taxable Value	5,931,745,867

TAX RATE AND REVENUE ESTIMATES	
Estimated Tax Rate:	
General Operating Tax Rate	\$ 1.50000
Debt Service Tax Rate	0.17500
Total Tax Rate	\$ 1.67500

TAX LEVY	
Estimated Tax Levy:	
Freeze Adjusted Taxable Value	\$ 5,931,745,867
Divided by 100 & Multiplied by Tax Rate	99,356,743
Add Ceiling on Frozen Tax	
Total Net Tax Levy	\$ 99,356,743

REVENUE ESTIMATE	
General Operating Collections at 99%	\$ 88,086,426
Debt Service Collections at 99%	10,276,750
Total Current Tax Collections at 99%	\$ 98,363,176

Debt Service Payment Requirements 2004-05	\$ 10,240,390
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EANES INDEPENDENT SCHOOL DISTRICT
2004 – 2005 BUDGET DEVELOPMENT
June 23, 2004

COMPARISON OF BUDGET OPTIONS AND ASSUMPTIONS

ASSUMPTIONS/OPTIONS	CURRENT	PREVIOUS
Enrollment	7,109	7,091
Transfer students	600	600
Local Property Appraisals	No Increase	No Increase
Appraised Value per WADA	\$750,350	\$777,051
Tax Collection Rate	99%	99.5%
Health Insurance Premiums	New TRS Active Rates	+35%
Health Insurance Carrier	TRS Active Care (BCBS)	BCBS
Health Insurance Contribution	To be Determined	\$285.51/month
Increase Instructional Salaries	To be Determined	Rework Schedules
Campus Block Allotments	-20%	-10%
Extra-curricular student fees	No increase (\$250)	No increase (\$250)
Parking fees	No increase (\$125)	No increase (\$125)
Use of Fund Balance	\$1.5 Million	\$1.5 Million
Custodial Staffing	Reduce 10	Reduce 10
Custodial Staffing Savings	Included in \$2.1 million	\$180,000
Campus Staffing Ratios	16-HS, 14.5 MS, 14-Elem	16-HS, 14.5 MS, 14-Elem
Savings from Staffing Ratios	Included in \$2.1 million	\$1,440,000
Special Ed Staffing Savings	Included in \$2.1 million	\$50,000
Non-Campus Staff Reduction	\$197,000	\$160,000
Reduce Legal Fees	0	\$50,000
Reduce Contracted Services	0	\$50,000
Turnover Savings	Included in \$2.1 million	\$400,000
Lower Business Dept Costs	\$147,000	\$55,000
Energy Savings	0	\$50,000
Increase Attendance	0	\$75,000

BUDGET REDUCTIONS INCLUDED IN 2004-05 PROPOSED BUDGET

Campus Staffing Reductions	# FTEs	AMOUNT
WHS (net increase)	1.06	
Hill Country MS	-16.25	
West Ridge MS	-7.18	
Eanes Elementary	-5.20	
Barton Creek Elementary	-7.60	
Bridge Point Elementary	-1.35	
Cedar Creek Elementary	-5.00	
Forest Trail Elementary	-5.40	
Valley View Elementary	-5.10	
Campus Support Staff	<u>-25.10</u>	
TOTAL STAFFING REDUCTIONS	-77.12	\$2,100,000
Reduced campus non-salary allocations		45,500
Reduced department non-salary allocations		<u>90,000</u>
TOTAL		\$2,235,500

FTEs = Full Time Equivalent Positions

EANES INDEPENDENT SCHOOL DISTRICT
 2004 – 2005 BUDGET DEVELOPMENT
 June 23, 2004

- Current budget estimates will require use of \$1.5 million of fund balance without any salary or benefit increases.
- Funds for salary and benefit increases may be obtained through additional revenue sources, additional budget reductions, or the use of additional fund balance.

POTENTIAL REVENUE SOURCES NOT CURRENTLY REFLECTED IN BUDGET
 ESTIMATES FOR 2004 - 2005

Revenue Generating Task Force	\$ 50,000
Keep Eanes Exemplary Campaign	200,000
Increase in Facility Rental Income	50,000
Transfer from Information Services Fund	<u>100,000</u>
TOTAL	\$ 400,000

OTHER BUDGET REDUCTIONS TO BE CONSIDERED AND NOT CURRENTLY
 REFLECTED IN BUDGET ESTIMATES FOR 2004 - 2005

Non-campus staffing reductions	Amount
Director – Curriculum & Instruction	\$ 80,000
Facilities	80,000
Curriculum & Instruction	65,000
Maintenance	100,000
Warehouse	20,000
Transferring tax collections to Travis County	147,000
Additional Charges to School Nutrition Fund	50,000
Additional 10% reduction in campus allotments	<u>45,500</u>
	\$ 587,500

MAJOR BUDGET DECISIONS FOR CONSIDERATION

- What level of monthly health insurance contribution will the district fund?
- What amount of salary increase will be approved?
- How much of the fund balance will be used to balance the budget?
- What additional budget reductions/revenue enhancements must be considered to fund salary and benefit increases?

EANES INDEPENDENT SCHOOL DISTRICT
 2004 - 2005 BUDGET DEVELOPMENT
 HEALTH INSURANCE CONTRIBUTION COST ESTIMATES
 GENERAL FUND ONLY

Estimated Number of Employees Participating in Health Insurance From General Fund

Summary of Staff Paid from Other Funds

Child Nutrition	78
Community Ed	42
Federal Funds	28
Total	148

Total Employees Participating in Health Insurance 2003-04	934	
Less FTEs Paid From Other Funds	-148	
Total Estimated Employees in General Fund Participating in Health Ins	786	2003-04
Estimated General Fund Staffing Reductions for 2004-05	-65	
Total Estimated Employees in General Fund Participating in Health Ins	721	2004-05

2004 - 2005 ESTIMATED HEALTH INSURANCE CONTRIBUTION COSTS

Current Budget for Health Insurance, Life & Disability Contributions	\$ 2,850,225
Less Estimated Cost of Life & Disability Contributions	(150,000)
Estimated Staffing Reductions Posted	(235,229)
2004-05 Estimated Budget for Health Insurance at Current Level	\$ 2,464,996

Current District Monthly Contribution \$ 285.51

Estimated Number of Participating Employees - General Fund 721

Estimated Annual Cost for Every \$5/month Increase \$ 43,260

Costs for Various Health Insurance Contribution Levels for 2004-05

Monthly Contribution	Additional Cost	Total Cost
\$285.51	Current Contribution \$ -	\$ 2,470,233
290.00	+\$5/month 43,260	2,509,080
295.00	+\$10/month 86,520	2,552,340
300.00	+\$15/month 129,780	2,595,600
305.00	+\$20/month 173,040	2,638,860
310.00	+\$25/month 216,300	2,682,120
315.00	+\$30/month 259,560	2,725,380
320.00	+\$35/month 302,820	2,768,640
325.00	+\$40/month 346,080	2,811,900
330.00	+\$45/month 389,340	2,855,160
335.00	+\$50/month 432,600	2,898,420
340.00	+\$55/month 475,860	2,941,680
345.00	+\$60/month 519,120	2,984,940
350.00	+\$65/month 562,380	3,028,200

EANES INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF HEALTH INSURANCE PROGRAMS 2004 - 2005

DESCRIPTION	ActiveCare 1	ActiveCare 2	ActiveCare 3 Network	ActiveCare 3 Non-Network	BCBS HMO	BCBS PPO Network	BCBS PPO Non-Network
Monthly Premiums:							
Employee Only	\$249	\$331	\$419	\$419	\$360.31	\$467.38	\$467.38
Employee & Spouse	\$566	\$753	\$952	\$952	\$802.81	\$1,042.22	\$1,042.22
Employee & Children	\$396	\$527	\$667	\$667	\$677.38	\$878.64	\$878.64
Employee & Family	\$623	\$828	\$1,047	\$1,047	\$954.51	\$1,233.86	\$1,233.86
General Information:							
Calendar yr. Deductible							
Per individual	\$1,000	\$500	n/a	\$500	n/a	\$500	\$750
Family maximum	\$3,000	\$1,500	n/a	\$1,500	n/a	\$1,500	\$2,250
Out of pocket maximum (in addition to deductible)							
Per individual	\$2,000	\$2,000	none	none	\$1,000	\$1,000	\$2,000
Family maximum	\$6,000	\$6,000	none	none	\$2,000	\$2,000	\$4,000
Coinsurance (what you pay after deductible)	20% in network / 40% out of network charges	20% in network / 40% out of network charges	15% of network charge	35% of allowable charges	unlimited		
Individual lifetime maximum benefit	Unlimited	Unlimited	Unlimited	\$1,000,000	unlimited	\$1,000,000	\$1,000,000
Professional Services:	After deductible	In-network no deductible	No deductible	After deductible			
Physician office visits	Coinsurance @ 20% in/40% out	\$25 primary \$35 specialist. Out of network deductible then 40% coinsurance	\$20 primary/ \$30 specialist	Coinsurance @ 35%	\$15	\$20	30%
Surgical procedures in a physician's office	20% in/40% out	20% in/40% out	15% of charge	Coinsurance @ 35%	\$15	15%	30%
Outpatient surgical visits & services	20% in/40% out	20% in/40% out	15% of charge	Coinsurance @ 35%	\$175	15%	30%
Rehabilitative therapy	20% in/40% out	20% in/40% out	15% of charge	Coinsurance @ 35%	\$15	15%	30%
Laboratory & x-ray procedures	After deductible	After deductible	15% of charge	Coinsurance @ 35%	100% coverage	15%	30%

EVANES INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF HEALTH INSURANCE PROGRAMS 2004 - 2005

DESCRIPTION	ActiveCare 1	ActiveCare 2	ActiveCare 3 Network	ActiveCare 3 Non-Network	BCBS HMO	BCBS PPO Network	BCBS PPO Non-Network
Preventative Care:	no deductible up to \$500 a yr in preventative benefits	no deductible up to \$500 a yr in preventative benefits	no deductible	After deductible			
Well child care	\$15	\$25	15% of charge	Coinsurance @ 35%	100% coverage	\$20	30%
Routine immunizations up to age 6	\$15	\$25	15% of charge	Coinsurance @ 35%	100% coverage		
Annual well-woman exam	\$15	\$25	15% of charge	Coinsurance @ 35%	100% coverage	\$20	30%
Routine physical exam	\$15	\$25	15% of charge	Coinsurance @ 35%			
Vision Exam	\$15	\$25	15% of charge	Coinsurance @ 35%			
Hearing Exam	\$15	\$25	15% of charge	Coinsurance @ 35%			
Inpatient Care:	After deductible	After deductible	No deductible	After deductible			
Hospital Admission	Coinsurance @ 20% In/40% out	Coinsurance @ 20% In/40% out	15% of charge	Coinsurance @ 35%	Semi private \$400 co pay per confinement	15%	30%
Skilled nursing facility					\$25 per day	15%	30%
Maternity Care:							
Prenatal & postnatal care	20% in/40% out After deductible	\$25 Copay for primary, \$35 Copay for specialist(for initial visit only) Out of Network 40% after deductible	\$20 Copay for primary, \$30 Copay for specialist(for initial visit only)	Coinsurance @ 35%	\$400 co pay per confinement	\$20	30%
Inpatient hospital for both mother & child	20% in/40% out After deductible	20% in/40% out After deductible	15%	Coinsurance @ 35%	\$15	15%	30%

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Home:\Budget 2004-05\Health Insurance\6 - Health Insurance Benefit Comparison.xls

Summary

EANES INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF HEALTH INSURANCE PROGRAMS 2004 - 2005

DESCRIPTION	ActiveCare 1	ActiveCare 2	ActiveCare 3 Network	ActiveCare 3 Non-Network	BCBS HMO	BCBS PPO Network	BCBS PPO Non-Network
Emergency Care:	After deductible	After deductible	No deductible	After deductible			
Illness or accident-outpatient care in Emergency room	Coinsurance @ 20% in/40% out	Coinsurance @ 20% in/40% out	\$50 co pay (waived if admitted)	Coinsurance @ 35%	\$75	15% + \$50	15% + \$50
Illness or accident-outpatient care in Urgent Care facility	20% in/40% out After deductible	20% in/40% out After deductible	15% after \$50 copay/copay waived if admitted	35% after deductible 15% after \$50 copay/copay waived if admitted	\$30	15% + \$50	15% + \$50
Illness or accident-when hospitalized	20% after deductible	20% after deductible	15% after \$50 copay/copay waived if admitted	15% after \$50 copay/copay waived if admitted	\$400 co pay per confinement	15%	15%
Mental Health Care: Inpatient services: up to 30 days confinement per year	20% in/40% out After deductible	20% in/40% out After deductible	15%	35% after deductible	\$400 co pay per confinement	15%	30% 15 day max
Outpatient services	20% in/40% out after deductible out of network- (maximum \$60 allowable per visit)	20% in/40% out after deductible out of network- (maximum \$60 allowable per visit)	15%	35% after deductible (maximum \$60 allowable per visit)	\$25	\$20	30%
Prescription Drugs:	After deductible	No deductible	No deductible	No deductible			Reimbursement equals 80% up to Average Wholesale Price less co-payment
Short-term Rx's (generic /brand preferred / brand non preferred)	All Rx payments apply to deductible & coinsurance 100% of the discounted cost at the time of purchase; 80% will be reimbursed by BCBS after deductible	Rx benefits not subject to deductible In \$10/\$25/\$45 Out \$10/\$25/\$45 & patient also pays amount over non-network cost	Rx benefits not subject to deductible \$10 / \$25 / \$40	Rx benefits not subject to deductible \$10 / \$25 / \$40 & patient pays amount over non-network cost			

EVANES INDEPENDENT SCHOOL DISTRICT
COMPARISON OF HEALTH INSURANCE PROGRAMS 2004 - 2005

DESCRIPTION	ActiveCare 1	ActiveCare 2	ActiveCare 3 Network	ActiveCare 3 Non-Network	BCBS HMO	BCBS PPO Network	BCBS PPO Non Network
Retail Maintenance - after second refill Generic Preferred Brand Non-preferred Brand	100% of the discounted cost at the time of purchase; 80% will be reimbursed by BCBS after deductible	In \$15/\$35/\$60 Out \$15/\$35/\$60 & patient also pays amount over non-network cost	\$15 / \$35 / \$55	\$15 / \$35 / \$55 & patient pays amount over non-network cost			
Mail Order 90 day supply (Generic / Brand preferred / Brand non-preferred) Generic Drug Preferred brand name drug	reimbursed by BCBS after deductible	In \$20/\$62.50/ \$112.50 Out n/a	In \$20/\$62.50/\$100 Out n/a	n/a	\$15 \$30 \$45	\$10 \$15 \$30	
Non-preferred brand name drug	See Above	See above	See above	See above			
Other Services: Home Health Care					100% coverage w/\$20,000 cal. Year max.	100% coverage	30%
Hospice Care						100% coverage	30%

Comparison of Austin Area Health Benefit Costs and District
Contributions
2003-2004

District	Carrier	Employee Only	District Contribution	Employee Cost
Pflugerville	Humana	\$330.00	\$250.00	\$80.00
Leander	Humana	344.48	235.50	108.98
Austin	AMLI	240.75	240.75	0
Round Rock	Self	322.89	322.89	0
Del Valle	Humana	322.00	250.00	72
Manor	TRS	419.00	303.67	115.33
Lake Travis	Blue Cross	370.57	300.00	70.57
Eanes	Blue Cross	285.51	285.51	0
Comal	United	263.00	225.00	38.00
San Marcos	TRS	331.00	225.00	106.00
Hays	United	319.07	289.16	29.91
New Braunfels	Self	348.51	281.51	67.00
Georgetown	Scott & White	308.00	230.00	78.00
Dripping Springs	TRS	331.00	225.00	106.00
Seguin	Humana	363.00	293.00	70.00

Comparison of Salary Scenarios

Scenario A

Starting Salary **\$32,150**
Teachers move one (1) step
Average Increase 1.37%
Average Increase \$565.00
Additional Cost \$334,087
Cost of 1.37% for other employees \$145,567
Total Cost: \$479,654

Scenario B

Starting Salary **\$33,000**
Minimal adjustments to schedule
Average increase 2.25%
Average Increase \$928.00
Additional Cost \$548,607
Cost of 2.25% for other employees \$218,365
Total Cost: \$766,972

Scenario C

Starting Salary **\$34,500**
Equal \$500 increments between steps
Average increase 3.78%
Average Increase \$1557.00
Additional Cost \$920,507
Cost of 3.78% for other employees \$366,704
Total Cost: \$1,287,211

Scenario D

Starting Salary **\$34,500**
\$500 increments steps 0-10
\$550 increments steps 10-20
\$500 increments steps 20-30
Average increase 5.5%
Average Increase \$2265.00
Additional Cost \$1,338,857
Cost of 5.5% for other employees \$533,589
Total Cost: \$1,872,446

Scenario A-1

Starting Salary \$32,850

Equal \$600 increments between steps

Average Increase 3.58%

Average Increase \$1507.00

Additional Cost \$890,874

Cost of 3.58% for other employees \$244,148

Total Cost: \$1,135,022

Scenario B-1

Starting Salary \$33,350

Equal \$600 increments between steps

Average increase 3.16%

Average Increase \$1335.00

Additional Cost \$789,524

Cost of 3.16 % for other employees \$215,460

Total Cost: \$1,004,984

EARNES INDEPENDENT SCHOOL DISTRICT
COMPARISON OF SALARY SCENARIOS - BACHELORS DEGREE SCHEDULE
2004 - 2005 BUDGET DEVELOPMENT

BACHELORS

#	Exp	2003-04	Scenario A		Scenario B		Scenario B1		Scenario C		Scenario D	
			Step Only	A1	Increase	B	B1	Increase	C	Increase	D	Increase
0		32,150		33,850		33,000		33,350		34,500		34,500
1	11	32,351	211	33,450	1,300	33,200	1,050	33,950	1,800	35,000	2,850	35,000
2	13	32,899	538	34,050	1,689	33,400	1,039	34,550	2,189	35,500	3,139	35,500
3	13	33,448	549	34,650	1,751	34,000	1,101	35,150	2,251	36,000	3,101	36,000
4	17	34,006	558	35,250	1,802	34,500	1,052	35,750	2,302	36,500	3,052	36,500
5	16	34,576	570	35,850	1,844	35,000	994	36,350	2,344	37,000	2,994	37,000
6	15	35,157	581	36,450	1,874	35,600	1,024	36,950	2,374	37,500	2,924	37,500
7	21	35,749	592	37,050	1,893	36,100	943	37,550	2,393	38,000	2,843	38,000
8	14	36,352	603	37,650	1,901	36,700	951	38,150	2,401	38,500	2,751	38,500
9	16	36,966	614	38,250	1,898	37,300	948	38,750	2,398	39,000	2,648	39,000
10	10	37,593	627	38,850	1,884	37,900	934	39,350	2,384	39,500	2,534	39,500
11	16	38,231	638	39,450	1,857	38,700	1,107	39,950	2,357	40,000	2,407	40,150
12	13	38,881	650	40,050	1,819	39,300	1,069	40,550	2,319	40,500	2,269	40,800
13	9	39,544	663	40,650	1,769	40,000	1,119	41,150	2,269	41,000	2,119	41,450
14	21	40,220	676	41,250	1,706	40,700	1,156	41,750	2,206	42,000	1,956	42,100
15	10	40,908	688	41,850	1,630	41,400	1,180	42,350	2,130	42,500	1,780	42,750
16	14	41,590	682	42,450	1,542	42,000	992	42,950	2,042	43,000	1,592	43,400
17	9	42,268	678	43,050	1,460	42,500	910	43,550	1,960	43,000	1,410	44,050
18	16	42,937	669	43,650	1,382	43,200	932	44,150	1,882	43,500	1,232	44,700
19	12	43,601	664	44,250	1,313	43,900	963	44,750	1,813	44,000	1,063	45,350
20	12	44,255	651	44,850	1,249	44,500	899	45,350	1,749	44,500	899	45,850
21	2	44,899	644	45,450	1,195	45,100	845	45,950	1,695	45,000	745	46,350
22	11	45,535	636	46,050	1,151	45,700	801	46,550	1,651	45,500	601	46,850
23	9	46,159	624	46,650	1,115	46,400	865	47,150	1,615	46,000	465	47,350
24	10	46,771	612	47,250	1,091	47,000	841	47,750	1,591	46,500	341	47,850
25	9	47,372	601	47,850	1,079	47,600	829	48,350	1,579	47,000	229	48,350
26	12	47,959	587	48,450	1,078	48,200	828	48,950	1,578	47,500	128	48,850
27	4	48,532	573	49,050	1,091	48,900	941	49,550	1,591	48,000	41	49,350
28	11	49,090	558	49,650	1,118	49,400	868	50,150	1,618	48,500	(32)	49,850
29	5	49,634	544	50,250	1,160	50,000	910	50,750	1,660	49,000	(90)	50,350
30+	16	50,161	527	50,850	1,216	50,500	866	51,350	1,716	49,500	(134)	50,850

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FANES INDEPENDENT SCHOOL DISTRICT
COMPARISON OF SALARY SCENARIOS - MASTERS DEGREE SCHEDULE
2004 - 2005 BUDGET DEVELOPMENT

MASTERS

Exp	# Emp	2003-04	Scenario A Step Only	Scenario A1	Scenario A1 Increase	Scenario B	Scenario B Increase	Scenario B1	Scenario B1 Increase	Scenario C	Scenario C Increase	Scenario D	Scenario D Increase
0		33,150		33,850		34,000		34,350		35,500		35,500	
1	4	33,361	211	34,450	1,300	34,200	1,050	34,950	1,800	36,000	2,850	35,500	2,850
2	2	33,899	538	35,050	1,689	34,400	1,039	35,550	2,189	36,500	3,139	36,500	3,139
3	3	34,448	549	35,650	1,751	35,000	1,101	36,150	2,251	37,000	3,101	37,000	3,101
4	4	35,006	558	36,250	1,802	35,500	1,052	36,750	2,302	37,500	3,052	37,500	3,052
5	8	35,576	570	36,850	1,844	36,000	994	37,350	2,344	38,000	2,994	38,000	2,994
6	5	36,157	581	37,450	1,874	36,600	1,024	37,950	2,374	38,500	2,924	38,500	2,924
7	7	36,749	592	38,050	1,893	37,100	943	38,550	2,393	39,000	2,843	39,000	2,843
8	1	37,352	603	38,650	1,901	37,700	951	39,150	2,401	39,500	2,751	39,500	2,751
9	10	37,966	614	39,250	1,898	38,300	948	39,750	2,398	40,000	2,648	40,000	2,648
10	8	38,593	627	39,850	1,884	38,900	934	40,350	2,384	40,500	2,534	40,500	2,534
11	7	39,231	638	40,450	1,857	39,700	1,107	40,950	2,357	41,000	2,407	41,000	2,557
12	3	39,881	650	41,050	1,819	40,300	1,069	41,550	2,319	41,500	2,269	41,800	2,569
13	4	40,544	663	41,650	1,769	41,000	1,119	42,150	2,269	42,000	2,119	42,450	2,569
14	6	41,220	676	42,250	1,706	41,700	1,156	42,750	2,206	42,500	1,956	43,100	2,556
15	6	41,908	688	42,850	1,630	42,400	1,180	43,350	2,130	43,000	1,780	43,750	2,530
16	1	42,590	682	43,450	1,542	42,900	992	43,950	2,042	43,500	1,592	44,400	2,492
17	7	43,268	678	44,050	1,460	43,500	910	44,550	1,960	44,000	1,410	45,050	2,460
18	6	43,937	669	44,650	1,382	44,200	932	45,150	1,982	44,500	1,232	45,700	2,432
19	9	44,601	664	45,250	1,313	44,900	963	45,750	1,813	45,000	1,063	46,350	2,413
20	8	45,255	654	45,850	1,249	45,500	899	46,350	1,749	45,500	899	46,850	2,249
21	8	45,899	644	46,450	1,195	46,100	845	46,950	1,695	46,000	745	47,350	2,095
22	7	46,535	636	47,050	1,151	46,700	801	47,550	1,651	46,500	601	47,850	1,951
23	5	47,159	624	47,650	1,115	47,400	855	48,150	1,615	47,000	465	48,350	1,815
24	9	47,771	612	48,250	1,091	48,000	841	48,750	1,591	47,500	341	48,850	1,691
25	10	48,372	601	48,850	1,078	48,600	829	49,350	1,579	48,000	229	49,350	1,579
26	9	48,959	587	49,450	1,078	49,200	828	49,950	1,578	48,500	128	49,850	1,478
27	3	49,532	573	50,050	1,091	49,900	941	50,550	1,591	49,000	41	50,350	1,391
28	13	50,090	558	50,650	1,118	50,400	868	51,150	1,618	49,500	(32)	50,850	1,318
29	7	50,634	544	51,250	1,160	51,000	910	51,750	1,660	50,000	(90)	51,350	1,260
30	30	51,161	527	51,850	1,216	51,500	866	52,350	1,716	50,500	(134)	51,850	1,216

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EANES INDEPENDENT SCHOOL DISTRICT
COMPARISON OF SALARY SCENARIOS - DOCTORATE DEGREE SCHEDULE
2004 - 2005 BUDGET DEVELOPMENT

DOCTORATE

Exp	# Emp	2003-04	Scenario A Step Only	Scenario A1	Scenario A1 Increase	Scenario B	Scenario B Increase	Scenario B1	Scenario B1 Increase	Scenario C	Scenario C Increase	Scenario D	Scenario D Increase
0		34,150		34,850		35,000		35,350		36,500		36,500	
1	3	34,361	211	35,450	1,300	35,200	1,050	35,950	1,800	37,000	2,850	37,000	2,850
2		34,899	538	36,050	1,689	35,400	1,039	36,550	2,189	37,500	3,139	37,500	3,139
3	1	35,448	549	36,650	1,751	36,000	1,101	37,150	2,251	38,000	3,101	38,000	3,101
4		36,006	558	37,250	1,802	36,500	1,052	37,750	2,302	38,500	3,052	38,500	3,052
5	2	36,576	570	37,850	1,844	37,000	994	38,350	2,344	39,000	2,994	39,000	2,994
6	1	37,157	581	38,450	1,874	37,600	1,024	38,950	2,374	39,500	2,924	39,500	2,924
7		37,749	592	39,050	1,893	38,100	943	39,550	2,393	40,000	2,843	40,000	2,843
8		38,352	603	39,650	1,901	38,700	951	40,150	2,401	40,500	2,751	40,500	2,751
9		38,966	614	40,250	1,898	39,300	948	40,750	2,398	41,000	2,648	41,000	2,648
10		39,593	627	40,850	1,884	39,900	934	41,350	2,384	41,500	2,534	41,500	2,534
11		40,231	638	41,450	1,857	40,700	1,107	41,950	2,357	42,000	2,407	42,150	2,557
12	1	40,881	650	42,050	1,819	41,300	1,069	42,550	2,319	42,500	2,269	42,800	2,569
13		41,544	663	42,650	1,769	42,000	1,119	43,150	2,269	43,000	2,119	43,450	2,569
14	1	42,220	676	43,250	1,706	42,700	1,156	43,750	2,206	43,500	1,956	44,100	2,556
15		42,908	688	43,850	1,630	43,400	1,180	44,350	2,130	44,000	1,780	44,750	2,530
16		43,590	682	44,450	1,542	43,900	992	44,950	2,042	44,500	1,592	45,400	2,492
17		44,268	678	45,050	1,460	44,500	910	45,550	1,960	45,000	1,410	46,050	2,460
18	1	44,937	669	45,650	1,382	45,200	932	46,150	1,882	45,500	1,232	46,700	2,432
19		45,601	664	46,250	1,313	45,900	963	46,750	1,813	46,000	1,063	47,350	2,413
20	0	46,255	654	46,850	1,249	46,500	899	47,350	1,749	46,500	899	47,850	2,249
21	0	46,899	644	47,450	1,195	47,100	845	47,950	1,695	47,000	745	48,350	2,095
22	1	47,535	636	48,050	1,151	47,700	801	48,550	1,651	47,500	601	48,850	1,951
23		48,159	624	48,650	1,115	48,400	865	49,150	1,615	48,000	465	49,350	1,815
24	1	48,771	612	49,250	1,091	49,000	841	49,750	1,591	48,500	341	49,850	1,691
25		49,372	601	49,850	1,079	49,600	829	50,350	1,579	49,000	229	50,350	1,579
26		49,959	587	50,450	1,078	50,200	828	50,950	1,578	49,500	128	50,850	1,478
27		50,532	573	51,050	1,091	50,900	941	51,550	1,591	50,000	41	51,350	1,391
28		51,090	558	51,650	1,118	51,400	868	52,150	1,618	50,500	(32)	51,850	1,318
29		51,634	544	52,250	1,160	52,000	910	52,750	1,660	51,000	(90)	51,850	760
30+	2	52,161	527	52,850	1,216	52,500	866	53,350	1,716	51,500	(134)	52,850	1,216

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Comparison of Austin Area Teacher Salary Schedules for 2003-2004

School District	Step 0	Step 1	Step 5	Step 10	Step 20	Maximum
Pflugerville	34,000	34,000	36,000	39,000	46,000	50,000
Leander	33,700	33,795	34,441	37,562	45,258	48,438
Austin	33,510	33,610	34,740	37,740	43,740	51,540
Round Rock	33,500	33,990	34,819	38,193	45,813	51,104
Del Valle	33,048	33,354	35,496	37,944	44,807	47,679
Manor	32,500	32,880	33,780	37,581	45,015	47,871
Lake Travis	32,250	32,925	35,625	39,000	46,425	53,850
<i>Eanes</i>	32,150	32,361	34,006	37,593	44,255	50,661
Bastrop	32,010	33,010	35,984	39,198	45,906	50,124
Comal	32,000	32,480	33,454	35,492	43,650	50,603
San Marcos	32,000	32,200	34,500	36,341	46,096	51,200
Hays	32,000	32,300	32,860	35,325	43,590	49,206
New Braunfels	31,500	31,720	34,276	37,572	44,133	46,993
Georgetown	31,500	32,000	32,400	35,290	43,000	48,220
Dripping Springs	31,500	31,800	33,000	34,500	43,520	46,650
Seguin	31,000	31,350	32,050	34,120	42,500	42,500

EANES INDEPENDENT SCHOOL DISTRICT
 2004 - 2005 PROPOSED BUDGET SUMMARY
 DEBT SERVICE FUND 599
 June 23, 2004

DESCRIPTION	HISTORICAL DATA					
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DEBT SERVICE TAX RATE	\$	0.2312	\$	0.2485	\$	0.2313	\$	0.2354	\$	0.2592
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(Estimated for 2004-05 and Future Years)

ESTIMATED REVENUE:		2002-03	2001-02	2000-01	1999-00	1998-99
Taxes - Current	Audited	\$ 13,918,372	\$ 13,977,261	\$ 11,089,369	\$ 9,490,700	\$ 9,856,162
Taxes - Prior Years	Revenue	89,951	83,991	57,866	47,538	72,380
Taxes - Other	Budget	52,075	36,006	26,161	29,340	36,363
Total Tax Revenues		\$ 14,060,398	\$ 14,097,258	\$ 11,173,396	\$ 9,567,578	\$ 9,964,905

Other Local Revenue		102,074	160,184	343,016	374,986	320,139
TOTAL ESTIMATED REVENUE		\$ 14,162,472	\$ 14,257,442	\$ 11,516,412	\$ 9,942,564	\$ 10,285,044

Breakdown of current and delinquent tax collections is not available in audit reports.

ESTIMATED EXPENDITURES		2002-03	2001-02	2000-01	1999-00	1998-99
Bond principal	Audited	\$ 5,092,789	\$ 2,699,534	\$ 2,056,935	\$ 1,451,718	\$ 5,717,978
Bond Interest	Expenditure	9,057,860	11,250,505	9,333,549	8,904,482	3,888,658
Fees	Budget	1,375	940	-	-	284,930
TOTAL ESTIMATED EXPENDITURES		\$ 14,152,024	\$ 13,950,979	\$ 11,390,484	\$ 10,356,200	\$ 9,891,566

ESTIMATED REVENUE - EXPENDITURES		\$ 10,448	\$ 306,463	\$ 125,928	\$ (413,636)	\$ 393,478
OTHER FINANCING SOURCES (USES)		\$ 5,463	\$ 3,045	\$ 58,774	\$	\$ 34,646
Beginning Fund Balance 08-31-2003		\$ 1,793,363	\$ 1,483,855	\$ 1,299,153	\$ 1,712,789	\$ 1,713,547
Increase or (Decrease) to Fund Balance		15,911	309,508	184,702	(413,636)	428,124
Based on Budget		\$ 1,809,274	\$ 1,793,363	\$ 1,483,855	\$ 1,299,153	\$ 2,141,671
Estimated Ending Fund Balance 08-31-2004						

