

AGENDA

Date December 12, 2003 Finance Committee Meeting 8:00 a.m.

- 1) Review minutes from November 17, 2003 meeting
- 2) Review Business Reports
 - a) Balance Sheet
 - b) Income Statement
 - c) Food Service
 - d) Tax
 - e) Revenue
 - f) Capital Projects
 - i) Forecast Report
 - ii) Bond Priorities
 - g) Investment
 - h) Student count
- 3) Budget Amendments
 - a) Student Class Fees
 - b) General Fund
 - c) Rental Revenue
- 4) Discuss new bids (None for this month.)
- 5) Info on bus purchase
- 6) Budget Assumption Workshop
- 7) Other items that may pertain to this Committee

Note: Due to so many items to be discussed we have moved the Construction Fund Audit results to January.

EANES INDEPENDENT SCHOOL DISTRICT
Board of Trustees Finance Committee Meeting
November 17, 2003

Committee

Members Present: Robert Durkee, Committee Chair
Gail King, Committee Member
Marvin Bendele, Committee Member

EISD

Administrators Present: Dr. Jess Butler, Ed.D., Superintendent
Tom Zimmerer Interim Asst. Superintendent for Business Affairs
Ruth Bibb, Interim Assistant Superintendent Human Resources

Others Present:

Clint Sayers, Board President
Ellen Balthazar, Board member
Jim Strickland EISD Board Trustee
Kristin High, EISD Secretary to Tom Zimmerer

Convened by Robert Durkee at 9:07 am.

- The minutes from the October 22, 2003 Finance Committee Meeting were approved.
- Tom Zimmerer reviewed the status of the Business Office and the Business Affairs Reports.
 - Investments still getting a little over 1% interest.
 - Robert Durkee wanted the committee to be informed of when the low cash in bank happens and what the dollar amount ends up being.
 - Tax department is looking at ways to streamline its process, and Tom Zimmerer recommended increasing the fee Eanes charges for collecting taxes for other entities.
 - Business Office will be switching the athletic fee invoicing over to the same system that the child care is using.
 - PEIMS will be ready to be submitted by December 7, 2003.
- Discussed that a procedure for tracking transfer students needs to be implemented.
- Ellen Balthazar requested a report that would show total enrollment by grade for the last couple of years.
- Item # 5 on the agenda (Receive budget analysis report, identify budget reduction options, and budget parameters) was tabled until a future date.

Chair Robert Durkee adjourned the meeting at 11:46 am.

EANES INDEPENDENT SCHOOL DISTRICT
 COMBINED INTERIM BALANCE SHEET - GOVERNMENTAL BUDGETED FUND TYPES
 FOR THE MONTH ENDED NOVEMBER 30, 2003

CODE	DESCRIPTION	GENERAL FUND	SPECIAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	MEMO TOTAL
CURRENT ASSETS							
Cash & Temporary Investments:							
1110-60	Cash	\$ 2,628,844	773,689	701,092	250,013	1,663,225	6,016,863
1170	Temporary Investments	17,529,056	185,745	2,444,856	28,449,395	0	48,609,052
1100	Total Cash/Temporary Investments	\$ 20,157,900	959,434	3,145,948	28,699,408	1,663,225	54,625,915
Receivables:							
1210	Property Taxes-Current	\$ 83,014,791	0	15,367,279	0	0	98,382,070
1220	Property Taxes-Delinquent	1,044,094	0	187,281	0	0	1,231,375
1230	Allowance for Uncollectible Taxes	(515,288)	0	(79,389)	0	0	(594,677)
1240	Due from State Agencies	182,389	123,129	0	0	7,114	312,632
1250	Accrued Interest	0	0	0	0	0	0
1260	Due from Other Funds	663,631	0	6,196	0	28,141	697,968
1290	Sundry Receivables	103,086	(80)	0	0	26,351	129,357
1200	Total Receivables	84,492,703	123,049	15,481,367	0	61,606	100,158,725
1300	Inventories, at Cost	400,148	0	0	0	54,973	455,121
1400	Other Current Assets	15,372	(915)	0	(159)	(13,675)	623
1500	Fixed Assets	0	0	0	0	240,653	240,653
13X-16xx	Other Current Assets	\$ 415,520	(915)	0	(159)	281,951	696,397
1000	Total Current Assets	\$ 105,066,123	1,081,568	18,627,315	28,699,249	2,006,782	155,481,037
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
2110	Accounts Payable (Note 1)	\$ 183,280	20,800	0	822,201	112,994	1,139,275
2130	Lease Payable Current	0	0	0	0	0	0
2140	Interest Payable	0	0	157,994	0	0	157,994
2150	Payroll Deductions and Withholdings	293,401	83,260	0	7,655	156,889	541,205
2160	Accrued Wages Payable	1,958,471	46,045	0	0	109,128	2,113,644
2170	Due to Other Funds	34,786	0	18,023	645,690	0	698,499
2180	Due to Other Governments	33,295	3,521	0	0	0	36,816
2190	Due to Other	0	0	0	0	0	0
2100	Total Current Liabilities	\$ 2,503,233	153,626	176,017	1,475,546	379,011	4,687,433
2210	Accrued Expenses	0	0	0	0	0	0
2300	Deferred Revenues	83,625,600	0	15,474,706	0	203,153	99,303,459
2400	Bond Issue Cost Payable	0	0	0	5,463	0	5,463
2500	Bonded Debt Payable	0	0	0	0	0	0
2900	Due to Other	0	0	0	0	0	0
2000	Total Liabilities	\$ 86,128,833	153,626	15,650,723	1,481,009	582,164	103,996,355
Fund Balance/Equity:							
3400	Designated	\$ 439,613	0	2,976,592	27,014,906	0	30,431,111
3600	Unreserved	18,497,678	927,942	0	203,334	1,424,618	21,053,571
3000	Total Fund Balance/Equity	\$ 18,937,290	927,942	2,976,592	27,218,240	1,424,618	51,484,682
Total Liabilities and Fund Equity		\$ 105,066,123	1,081,568	18,627,315	28,699,249	2,006,782	155,481,037

Note 1: Negative accounts payable balances represent outstanding credit memorandums that will be applied to forthcoming invoices.

EAMES INDEPENDENT SCHOOL DISTRICT
 COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES
 ALL GOVERNMENTAL BUDGETED FUND TYPES
 FOR THE MONTH ENDED NOVEMBER 30, 2003

Code	Description	General Fund			Special Fund			Debt Fund				
		Official Budget	Actual Y-T-D	Percent Y-T-D	Official Budget	Actual Y-T-D	Percent Y-T-D	Official Budget	Actual Y-T-D	Percent Y-T-D		
Revenues:												
5700	Local	\$92,339,663	\$7,160,937	7.75%	\$222,450	\$252,799	113.64%	\$16,653,733	\$1,159,180	6.96%	\$15,494,553	
5800	State	5,173,099	1,559,616	30.15%	918,944	204,917	22.08%	0	0	0.00%	0	
5900	Federal	0	0	0.00%	1,204,561	0	0.00%	0	0	0.00%	0	
5030	Total Revenue	\$97,512,762	\$8,720,553	8.94%	\$88,792,209	\$457,716	19.43%	\$16,653,733	\$1,159,180	6.96%	\$15,494,553	
Expenditures:												
10	Instructional Services	\$29,979,400	\$7,734,730	25.80%	\$1,864,760	\$447,182	23.98%	\$0	\$0	0.00%	\$0	
20	Instructional Related Services	3,480,722	836,153	24.02%	2,644,569	30,199	24.06%	0	0	0.00%	0	
30	Pupil Services	5,288,277	1,349,510	25.52%	3,938,767	60,848	22.61%	0	0	0.00%	0	
40	General Administration	2,016,347	515,420	25.57%	1,500,927	12,167	17.24%	0	0	0.00%	0	
50	Plant Services	5,777,483	1,421,784	24.61%	4,355,699	71,733	17.20%	0	0	0.00%	0	
53	Data Processing Services	779,854	0	0.00%	779,854	3,551	750	21.12%	0	0	0.00%	0
60	Ancillary Services	0	327	0.00%	-327	8,116	4,241	52.25%	0	0	0.00%	0
70	Debt Services	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	
80	Facilities Acquisition & Construction	0	0	0.00%	0	0	0.00%	16,649,732	0	0.00%	16,649,732	
90	Intergovernmental Charges	53,575,307	27,487	0.05%	53,547,820	0	0.00%	0	0	0.00%	0	
6050	Total Expenditures	\$100,917,390	\$11,885,406	11.78%	\$89,031,984	\$357,778	23.69%	\$16,649,732	\$0	0.00%	\$16,649,732	
Other Resources and (Uses):												
7060	Other Resources	\$405,000	\$0	0.00%	\$405,000	\$0	0.00%	\$0	\$0	0.00%	\$0	
8060	Other Uses	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7X & 8X	Total Other Resources and (Uses)	\$405,000	\$0	0.00%	\$405,000	\$0	0.00%	\$0	\$0	0.00%	\$0	
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$2,999,628	-\$3,164,853		-\$5,010	-\$102,062		\$4,001	\$1,159,180		\$0	
Fund Balance and Reserves:												
3410	Reserve for Investment in Inventories	\$0	\$439,613		\$0	\$0		\$0	\$0		\$0	
0100	Fund Balance/Equity 9/1/03	21,662,530	21,662,530		1,030,004	1,030,004		1,817,412	1,817,412		1,817,412	
	Total Reserve and Fund Balance/Equity	\$21,662,530	\$22,102,143		\$1,030,004	\$1,030,004		\$1,817,412	\$1,817,412		\$1,817,412	
3000	Fund Balance/Equity 11/30/03	\$18,662,902	\$18,937,290		\$1,020,994	\$977,942		\$1,821,413	\$2,976,592		\$2,976,592	

EAMES INDEPENDENT SCHOOL DISTRICT
 COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES
 ALL GOVERNMENTAL BUDGETED FUND TYPES
 FOR THE MONTH ENDED NOVEMBER 30, 2003

Code	Description	Capital Projects Fund				Enterprise Fund				Memo Total	
		Official Budget	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget	Official Budget	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget	Budget	Actual
Revenues:											
5700	Local	\$0	\$81,175	0.00%	\$81,175	\$4,571,376	\$1,098,380	24.03%	\$3,472,996	\$113,787,222	\$9,732,471
5800	State	12,411	1,800	14.50%	10,611	109,089	27,267	25.00%	81,822	6,213,543	1,791,600
5900	Federal	0	0	0.00%	0	0	0	0.00%	0	1,204,561	0
5030	Total Revenue	\$12,411	\$82,975	688.56%	\$70,564	\$4,680,465	\$1,125,647	24.05%	\$3,554,818	\$121,205,326	\$11,544,071
Expenditures:											
10	Instructional Services	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$31,844,160	\$8,181,912
20	Instructional Related Services	0	0	0.00%	0	0	0	0.00%	0	3,806,218	866,352
30	Pupil Services	0	0	0.00%	0	3,119,220	823,988	26.42%	2,295,232	8,676,639	2,234,376
40	General Administration	0	0	0.00%	0	0	0	0.00%	0	2,048,514	517,517
50	Plant Services	0	0	0.00%	0	127,330	10,616	8.34%	116,734	5,976,566	1,444,736
53	Data Processing Services	0	0	0.00%	0	12,500	0	0.00%	12,500	795,905	750
60	Auxiliary Services	0	0	0.00%	0	1,683,965	425,731	25.32%	1,258,234	1,692,081	434,259
70	Debt Services	0	0	0.00%	0	0	0	0.00%	0	16,619,732	0
80	Facilities Acquisition & Construction	159,769	829,860	519.41%	-670,091	0	0	0.00%	0	159,769	829,985
90	Intergovernmental Charges	0	0	0.00%	0	0	0	0.00%	0	53,575,307	27,482
6050	Total Expenditures	\$159,769	\$829,860	519.41%	-\$670,091	\$4,943,035	\$1,264,315	25.38%	\$3,678,720	\$125,024,891	\$14,537,359
Other Resources and (Uses):											
7060	Other Resources	\$0	\$0	0.00%	\$0	\$80,000	\$23,692	29.62%	\$56,308	\$485,000	\$23,692
8060	Other Uses	0	0	0.00%	0	0	0	0.00%	0	0	0
7X & 8X	Total Other Resources and (Uses)	\$0	\$0	0.00%	\$0	\$80,000	\$23,692	29.62%	\$56,308	\$485,000	\$23,692
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	-\$147,358	-\$746,885		-\$182,570	-\$114,976			-\$33,334,565	-\$2,969,596	
Fund Balance and Reserves:											
3410	Reserve for Investment in Inventories	\$0	\$0		\$0	\$0			\$0	\$0	\$439,613
0100	Fund Balance/Equity 9/1/03	27,965,125	27,965,125		1,539,594	1,539,594			54,014,665	54,014,665	54,014,665
	Total Reserve and Fund Balance/Equity	\$27,965,125	\$27,965,125		\$1,539,594	\$1,539,594			\$54,014,665	\$54,014,665	\$54,014,665
3000	Fund Balance/Equity 11/30/03	\$27,817,767	\$27,218,240		\$1,357,024	\$1,424,618			\$30,680,100	\$31,484,622	\$31,484,622

**EANES INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE REPORT
FOR THE MONTH ENDING NOVEMBER 30, 2003**

	Eanes Elem.	Cedar Creek	Valley View	Forest Trail	Barron Creek	Bridge Point	Hill Country	West Ridge	Westlake High	Total Monthly District	Total Cumulative Yr-To-Date	Total Cumulative Prior Year
Student Membership	473	398	407	564	408	738	862	880	2,344	7,074	21,287	21,406
Average Daily Attendance	458	384	390	542	396	714	831	845	2,251	6,812	20,670	20,754
Enrollment as a Percent	96.8%	96.5%	95.8%	96.1%	97.1%	96.7%	96.4%	96.1%	96.0%	96.3%	97.1%	97.0%
Average Daily Participation (ADP):												
Reimbursable Lunch	217	205	236	294	176	359	17	16	30	1,550	4,388	4,761
A La Carte & Meal Equivalents	144	63	102	191	96	104	722	721	1,313	3,456	10,405	15,488
Total Average Daily Participation	361	268	338	485	272	463	739	737	1,343	5,006	14,793	20,249
ADP as a Percentage of Attendance	78.82%	69.79%	86.67%	89.48%	68.69%	64.83%	88.93%	87.12%	59.66%	73.49%	71.57%	97.6%
Reimbursable Breakfast												
Paid	0	0	0	0	0	0	0	0	0	0	0	0
Reduced	0	0	0	0	0	0	0	0	0	0	0	0
Free	0	0	0	0	0	0	0	0	0	0	0	0
Total Reimbursable	0	0	0	0	0	0	0	0	0	0	0	0
Reimbursable Lunch:												
Paid	3,566	3,143	3,561	4,823	2,940	6,063	0	0	0	24,296	80,325	80,828
Reduced	22	32	84	30	14	57	0	46	74	359	1,283	1,670
Free	93	102	360	142	31	42	234	224	428	1,656	5,678	4,616
Total Reimbursable	3,681	3,477	4,005	4,995	2,985	6,105	291	270	502	26,311	87,286	87,114
A La Carte & Meal Equivalents	2,456	1,075	1,736	3,240	1,625	1,773	12,370	12,264	22,314	58,753	208,111	318,813
Total Reimb. & A La Carte Meals	6,137	4,552	5,741	8,235	4,610	7,878	12,561	12,534	22,816	85,064	295,397	405,927
Revenues:												
Local Breakfast	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Lunches	8,032	7,535	8,046	10,864	6,621	13,642	0	0	0	54,740	180,986	145,761
Local A La Carte & Meal Equivalents	5,568	2,471	4,014	7,441	3,698	4,093	35,201	34,538	66,988	164,012	582,814	641,189
Federal Reimbursement	992	983	1,687	1,378	710	1,365	0	0	0	7,115	23,694	22,424
Other										-15,230	-12,984	19,374
Total Revenues	\$14,592	\$10,989	\$13,747	\$19,683	\$11,029	\$19,100	\$35,201	\$34,538	\$66,988	\$210,637	\$774,510	\$828,748
Expenses:												
6100 Payroll										\$183,083	\$428,549	\$348,175
6200 Contracted Services										4,836	\$19,939	29,494
6300 Supplies & Materials										94,479	\$375,390	428,442
6400 Other Operating										5,915	\$10,705	9,640
6500 Capital Outlay										0	\$0	0
Total Expenses										\$288,312	\$834,582	\$815,951
Excess of Revenues over Expenses										-\$77,675	-\$60,073	\$12,797
Other Resources (transfers in)										\$0	\$0	\$0
Net Balance										-\$77,675	-\$60,073	\$12,797
Cumulative Days										17	60	55
Average Revenue Per Day										\$12,390	\$12,908	\$15,068
Average Expense Per Day										\$16,960	\$13,910	\$14,835
Net Revenue Over (Under) Expense										-\$4,569	-\$1,001	\$233

Note - The District records revenues in the month in which they are earned, and expenditures in the month in which they were incurred, regardless of when the revenue is actually received or the payment is actually made. The ending cash balance for this month was \$1,120,373, of which prepaids represent \$190,003.

EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX REPORT
FOR THE MONTH ENDED NOVEMBER 30, 2003

Description	General Fund (M&O)	Debt Service Fund	Memo Total
<i>Current Month</i>			
5711-Taxes, Current Year Levy -----	\$4,883,263	\$904,357	\$5,787,620
5712-Taxes, Prior Years -----	145,253	22,427	167,680
5719-Penalties/Interest/Other -----	34,990	5,585	40,575
5749-Miscellaneous Revenue -----	0	0	0
Total Revenue Realized for Month	\$5,063,506	\$932,369	\$5,995,875
<i>Year-To-Date (YTD)</i>			
Total Revenue Realized -----	\$6,352,636	\$1,154,031	\$7,506,667
Total Budgeted Tax Revenue -----	\$90,182,000	\$16,644,733	\$106,826,733
Percentage of Total Budgeted Tax Revenue Collected -----	7.04%	6.93%	7.03%
Current Year Taxes Collected -----	\$5,599,533	\$1,021,730	\$6,621,262
Current Year Taxes Budgeted -----	\$89,432,000	\$16,644,733	\$106,076,733
Percentage of Current Tax Revenue Realized to Budget -----	6.26%	6.14%	6.24%
Total Tax Levy, Current Year -----	\$0	\$0	\$0
Total Adjusted Tax Levy, Current Year -----	\$0	\$0	\$0
Percentage of Current Tax Revenue Realized to Levy -----	0.00%	0.00%	0.00%
Current Tax Rate -----	\$1.50000	\$0.27780	\$1.77780
<i>Other Tax Information</i>			
Total Appraised Value Per Tax Roll -----			\$6,476,283,172
Total Appraised Value For School Tax Purposes -----			\$6,066,983,342
Tax Levy Loss Due to "Tax Freeze" -----			\$2,858,574
Other Adjustments and Discounts -----			\$16,481
Tax Refunds Paid YTD -----			\$114,298
Lawsuits Pending:			
Number of Suits Pending -----			276
Number of Suits Filed this Month -----			14
Number of Suits Settled this Month -----			16
Total Amount of Tax Base -----			\$736,566

**Comparison of General Fund Revenue
November 30, 2003**

Account Description	Ref. Code	Budgeted Revenue 2003-04	Projected Near Final Revenue 2003-04	Y_T_D Revenue Realized 2003-04	Revenue To Be Realized 2003-04	Percent Revenue Realized 2003-04	FINAL Revenue Realized 2002-03	FINAL Revenue Realized 2001-02
Local Revenue:								
Taxes, Current Year Levy	5711	\$89,432,000	\$89,432,000	\$5,599,533	\$83,832,467	6.26%	\$90,529,152	\$84,467,406
Taxes, Prior Year	5712	525,000	525,000	601,838	(\$76,838)	114.64%	537,093	513,613
Taxes, Other (e.g., P & I)	5719	225,000	225,000	151,266	\$73,734	67.23%	316,260	212,408
Revenue from other School District	5729	0	0	15,370	(\$15,370)	0.00%	0	0
Tuition Summer School	5736	70,000	70,000	-2,980	\$72,980	-4.26%	81,617	81,635
Tuition from Local Sources	5739	0	0	0	\$0	0.00%	2,980	14,960
Tuition & Fees, Live Oak	5739.997	62,200	62,200	51,885	\$10,315	83.42%	49,911	49,997
Earn from Temp Investments	5742	350,000	350,000	43,506	\$306,494	12.43%	777,083	1,137,562
Rent	5743	287,000	287,000	6,812	\$280,188	2.37%	122,710	293,353
Rent from Fine Arts Facility	5743.917	0	0	60,585	(\$60,585)	0.00%	260,674	
Gifts and Bequests	5744	375,000	375,000	995	\$374,005	0.27%	58,360	32,091
Insurance Recovery	5745	0	0	1,949	(\$1,949)	0.00%	9,355	250
Other Revenue from Local Sources	5749	74,763	74,763	15,053	\$59,710	20.13%	138,481	142,058
Other Revenue, WHS Parking	5749.01003	118,000	118,000	5,651	\$112,350	4.79%	134,893	121,894
Other Revenue, Stadium Scoreboard	5749.70	40,000	40,000	0	\$40,000	0.00%	23,566	
Athletic - Baseball	5752.62	6,000	6,000	178	\$5,822	2.97%	9,672	892
Athletic - Basketball	5752.63	20,000	20,000	0	\$20,000	0.00%	30,775	35,552
Radio Spot sales	5752.72	0	0	0	\$0	0.00%	0	0
Athletic - Football	5752.73	135,000	135,000	114,574	\$20,426	84.87%	137,683	196,666
Athletic - Season Tickets	5752.81	225,000	225,000	198,294	\$26,707	88.13%	206,159	56,176
Athletic - Soccer	5752.82	4,500	4,500	282	\$4,218	6.27%	6,973	2,310
Athletic - Softball	5752.85	1,500	1,500	0	\$1,500	0.00%	2,016	1,773
Athletic - Wrestling	5752.86	1,500	1,500	0	\$1,500	0.00%	1,263	4,952
Athletic - Tennis	5752.88	200	200	125	\$75	62.50%	225	125
Athletic - Track	5752.89	2,500	2,500	0	\$2,500	0.00%	2,562	0
Athletic - Volleyball	5752.92	9,500	9,500	9,279	\$221	97.67%	13,199	10,672
Extracurr/Cocurr Activity	5753	360,000	360,000	275,466	\$84,534	76.52%	234,475	229,270
CED Revenue	5761	0	0	11,277	(\$11,277)	0.00%	0	10,321
Misc. Rev. from Intermed. Sources	5769	15,000	15,000	0	\$15,000	0.00%	10,081	25,992
Total Local Revenue		\$92,339,663	\$92,339,663	\$7,160,936.66	\$85,178,726	7.75%	\$93,697,218	\$87,641,928
Memo Total			\$ 8,080,762		\$8,080,762			
State Revenues:								
Per Capita Apportionment	5811	\$2,056,500	\$2,056,500	\$0	\$2,056,500	0.00%	\$2,693,589	\$1,673,759
FSP Formula Foundation	5812	1,242,000	1,242,000	1,091,419	\$150,581	87.88%	371,616	325,066
State Program Distribution	5829	\$30,000	\$30,000	9,581	\$20,419	31.94%	36,177	36,741
TRS On-Behalf Pmt	5831	1,844,599	1,844,599	458,616	\$1,385,983	24.86%	2,034,504	2,065,122
Other	5839	0	0	0	\$0	0.00%	0	0
Total State Revenue		\$5,173,099	\$5,173,099	\$1,559,616	\$3,613,483	30.15%	\$5,135,886	\$4,100,688
Federal Revenues:								
Other Federal Programs	5919	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total Revenue		\$97,512,762	\$97,512,762	\$8,720,553	\$8,792,209	8.94%	\$98,833,104	\$91,742,616
Other Resources :	7915	\$405,000	\$405,000	\$0	\$405,000	\$0	\$50,000	\$159,217
Total All Revenue and Other Resources		\$97,917,762	\$97,917,762	\$8,720,553	\$9,197,209	8.91%	\$98,883,104	\$91,901,833

Exhibit I

"Forecast" to Expenditure/Commitment Comparison

Eanes Independent School District
 Reconciliation of 2001 Bond Authority
 As of November 30, 2003

		A	B	C	D	E
<i>BOND AUTHORITY OUTSTANDING AND ISSUED</i>		Forecast to Complete Work	Expenditures to date	Outstanding Commitments	Estimated Cost to Complete (uncommitted)	Total Commitments to date
Line Code	Project Description					
1	641 Eanes Elementary School					
2	Professional Services	124,769.80	124,769.80	0.00	0.00	124,769.80
3	Construction/Improvements	1,358,773.16	1,108,773.16	0.00	250,000.00	1,108,773.16
4	FF&E	9,833.38	9,833.38	0.00	0.00	9,833.38
5	Contingency	0.00	0.00	0.00	0.00	0.00
6	Other (e.g., reimbursables, moving, permits, inspections)	1,092.48	1,092.48	0.00	0.00	1,092.48
7	Sub Total	1,494,468.82	1,244,468.82	0.00	250,000.00	1,244,468.82
8	642 Cedar Creek Elementary School					
9	Professional Services	237,465.43	237,465.43	0.00	0.00	237,465.43
10	Construction/Improvements	2,409,887.70	2,409,887.70	0.00	0.00	2,409,887.70
11	FF&E	27,650.89	16,494.89	11,156.00	0.00	27,650.89
12	Contingency	0.00	0.00	0.00	0.00	0.00
13	Other (e.g., reimbursables, moving, permits, inspections)	2,501.29	2,501.29	0.00	0.00	2,501.29
14	Sub Total	2,677,505.31	2,666,349.31	11,156.00	0.00	2,677,505.31
15	643 Valley View Elementary School					
16	Professional Services	197,207.33	117,207.33	0.00	80,000.00	117,207.33
17	Construction/Improvements	1,633,070.91	1,596,556.42	36,514.49	0.00	1,633,070.91
18	FF&E	0.00	0.00	0.00	0.00	0.00
19	Contingency	20,000.00	0.00	0.00	20,000.00	0.00
20	Other (e.g., reimbursables, moving, permits, inspections)	11,944.78	1,944.78	0.00	10,000.00	1,944.78
21	Sub Total	1,862,223.02	1,715,708.53	36,514.49	110,000.00	1,752,223.02
22	644 Forest Trail Elementary School					
23	Professional Services	162,933.86	82,933.86	0.00	80,000.00	82,933.86
24	Construction/Improvements	1,444,901.09	544,901.09	0.00	900,000.00	544,901.09
25	FF&E	19,748.00	9,748.00	0.00	10,000.00	9,748.00
26	Contingency	20,000.00	0.00	0.00	20,000.00	0.00
27	Other (e.g., reimbursables, moving, permits, inspections)	11,941.11	1,941.11	0.00	10,000.00	1,941.11
28	Sub Total	1,659,524.06	639,524.06	0.00	1,020,000.00	639,524.06
29	645 Barton Creek Elementary School					
30	Professional Services	35,081.36	35,081.36	0.00	0.00	35,081.36
31	Construction/Improvements	536,207.39	536,207.39	0.00	0.00	536,207.39
32	FF&E	1,010.66	1,010.66	0.00	0.00	1,010.66
33	Contingency	0.00	0.00	0.00	0.00	0.00
34	Other (e.g., reimbursables, moving, permits, inspections)	830.86	830.86	0.00	0.00	830.86
35	Sub Total	573,130.27	573,130.27	0.00	0.00	573,130.27
36	630 Bridge Point Elementary School					
37	Professional Services	16,501.45	16,501.45	0.00	0.00	16,501.45
38	Construction/Improvements	57,207.59	57,207.59	0.00	0.00	57,207.59
39	FF&E	0.00	0.00	0.00	0.00	0.00
40	Contingency	0.00	0.00	0.00	0.00	0.00
41	Other (e.g., reimbursables, moving, permits, inspections)	375.30	375.30	0.00	0.00	375.30
42	Sub Total	74,084.34	74,084.34	0.00	0.00	74,084.34

Exhibit I
"Forecast" to Expenditure/Commitment Comparison

Eanes Independent School District
 Reconciliation of 2001 Bond Authority
 As of November 30, 2003

		A	B	C	D	E
<i>BOND AUTHORITY OUTSTANDING AND ISSUED</i>		Forecast to Complete Work	Expenditures to date	Outstanding Commitments	Estimated Cost to Complete (uncommitted)	Total Commitments to date
Line Code	Project Description					
43	639 Hill Country Middle School					
44	Professional Services	1,002,245.82	953,245.99	28,999.83	20,000.00	982,245.82
45	Construction/Improvements	10,503,430.87	10,156,789.69	200,776.83	145,864.35	10,357,566.52
46	FF&E	386,502.96	377,938.19	8,564.77	0.00	386,502.96
47	Contingency	0.00	0.00	0.00	0.00	0.00
48	Other (e.g., reimbursables, moving, permits, inspections)	45,043.65	45,043.65	0.00	0.00	45,043.65
49	Sub Total	11,937,223.30	11,533,017.52	238,341.43	165,864.35	11,771,358.95
50	640 West Ridge Middle School					
51	Professional Services	452,684.71	424,318.96	28,365.75	0.00	452,684.71
52	Construction/Improvements	5,362,107.05	4,986,250.18	375,856.87	0.00	5,362,107.05
53	FF&E	285,262.22	283,141.47	2,120.75	0.00	285,262.22
54	Contingency	0.00	0.00	0.00	0.00	0.00
55	Other (e.g., reimbursables, moving, permits, inspections)	11,667.00	11,667.00	0.00	0.00	11,667.00
56	Sub Total	6,111,720.98	5,705,377.61	406,343.37	0.00	6,111,720.98
57	638 Westlake High School (including 9th Ctr)					
58	Professional Services	1,649,989.81	1,174,846.44	430,143.37	45,000.00	1,604,989.81
59	Construction/Improvements	19,038,288.97	1,259,845.74	143,443.23	17,635,000.00	1,403,288.97
60	FF&E	1,406,196.15	731,855.20	705.19	673,635.76	732,560.39
61	Contingency	1,200,000.00	0.00	0.00	1,200,000.00	0.00
62	Other (e.g., reimbursables, moving, permits, inspections)	54,788.53	9,788.53	0.00	45,000.00	9,788.53
63	Sub Total	23,349,263.46	3,176,335.91	574,291.79	19,598,635.76	3,750,627.70
64	638 Westlake High School (Stadium)					
65	Professional Services	489,891.00	489,891.00	0.00	0.00	489,891.00
66	Construction/Improvements	7,136,263.45	7,135,763.45	500.00	0.00	7,136,263.45
67	FF&E (includes P. Murray Technology)	36,486.00	22,131.00	14,355.00	0.00	36,486.00
68	Contingency	0.00	0.00	0.00	0.00	0.00
69	Other (e.g., reimbursables, moving, permits, inspections)	0.00	0.00	0.00	0.00	0.00
70	Sub Total	7,662,640.45	7,647,785.45	14,855.00	0.00	7,662,640.45
71	657 District Wide 657					
72	Professional Services	1,103,858.83	969,108.83	10,500.00	124,250.00	979,608.83
73	Construction/Improvements	1,531,937.90	37,437.90	0.00	1,494,500.00	37,437.90
74	FF&E	998,047.12	398,047.12	0.00	600,000.00	398,047.12
75	Contingency	0.00	0.00	0.00	0.00	0.00
76	Other (e.g., reimbursables, moving, permits, inspections)	1,863,852.20	1,859,966.62	3,885.58	0.00	1,863,852.20
77	Sub Total	5,497,696.05	3,264,560.47	14,385.58	2,218,750.00	3,278,946.05
78	657 District-Wide Technology/Video					
79	Professional Services	1,420.00	1,420.00	0.00	0.00	1,420.00
80	Construction/Improvements	2,415,044.24	2,397,857.08	17,187.16	0.00	2,415,044.24
81	FF&E	106,839.57	106,839.57	0.00	0.00	106,839.57
82	Paula Murray FF&E	1,500,000.00	697,624.48	0.00	802,375.52	697,624.48
83	Contingency	0.00	0.00	0.00	0.00	0.00
84	Other (e.g., reimbursables, moving, permits, inspections)	0.00	0.00	0.00	0.00	0.00
85	Sub Total	4,023,303.81	3,203,741.13	17,187.16	802,375.52	3,220,928.29
86	657 Miscellaneous Items					
87	Interest Revenue	1,600,000.00	0.00	0.00	1,600,000.00	0.00
88	Unallocated Projects	77,216.13	0.00	0.00	77,216.13	0.00
89	Sub Total	1,677,216.13	0.00	0.00	1,677,216.13	0.00
90	Total Bond Program	68,600,000.00	41,444,083.42	1,313,074.82	25,842,841.76	42,757,158.24

Proposed 2001 Bond Program Priorities
3-Dec

Proposed Projects (not necessarily in priority order)	Amount
ADA improvements	300,000
Eanes Elementary wastewater system	250,000
Expansion of practice field #3	83,000
Maintenance shop on Shriner tract	875,000
New finance software	600,000
Tennis center	320,000
TLC relocation	350,000
Transportation shop bays	300,000
WHS mulch lot parking	<u>300,000</u>
	3,378,000
Unallocated/contingency	1,707,216
Total	5,085,216
Other projects not in order of priority	
Shriner building renovation	2,800,000
Central MEP systems	500,000
Transportation center	3,000,000
Special Education equipment	275,000
Maintenance/warehouse facilities	2,000,000

EANES ISD INVESTMENTS AS OF NOVEMBER 30, 2003

SUMMARY

Investment Pools	\$48,695,522
Agency Securities	\$0
Cash in Bank	\$6,016,863
<u>Total Investments and Cash</u>	<u>\$54,712,385</u>

Agency Securities

Inv. # - Fund	Type / CUSIP	Purchase Date	Maturity Date	Face Amount	Book Value	Market Value	Yield
None held				0.00	0.00	0.00	0.00

Securities Purchased:

TOTAL	0.00	0.00	0.00
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Securities Matured:

Securities Sold:

Investment Pools

Fund	LoneStar/TASB				MBIA	Total
	TexPool	Federated	Liquidity Plus	Liquidity Corp		
General/Operating	\$5,405,761.19	\$10,153,961.94	\$754.59	\$1,967,493.57	\$1,084.40	\$17,529,055.69
Debt Service	\$2,137,787.10			\$306,933.32	\$136.30	\$2,444,856.80
Capital Projects 99	\$331,782.53					\$331,782.53
Capital Projects 01	\$11,856,026.01	\$16,175,847.01		\$85,739.11		\$85,739.11
Capital Projects 02	\$199,678.94					\$28,031,873.02
Activity	\$72,536.27					\$199,678.94
Foundation						\$72,536.27
<u>TOTAL</u>	<u>\$20,003,572.04</u>	<u>\$26,329,808.95</u>	<u>\$754.59</u>	<u>\$2,360,166.00</u>	<u>\$1,220.70</u>	<u>\$48,695,522.36</u>

October 2003 Yield

Interest Earned	1.0344%	1.1800%	0.9800%	0.9500%	
Weighted Average Yield:	\$18,044.82	\$25,324.76	\$4.59	\$125.02	\$1,220.70
	1.1090%		NAV 17.99		\$0.00
					\$44,719.89

This report is prepared in compliance with Eanes ISD Investment Policies CDA(H) and CDA(L) and with the Public Funds Investment Act, Tx Govt Code Ch. 2256.

Date

Kim Builta, District Accountant



Tom Zimmerman, Interim Asst Supt for Business

STUDENT ENROLLMENT BY CAMPUS

Date	WHS	HCMS	WRMS	EE	CCE	VVE	FTE	BCE	BP	TOTAL
8/18/03	2464.5	910	915	461.5	398.5	403.5	568	410.5	737	7269
8/19/03	2342.5	860	885	462.5	389.5	401.5	568	411.5	738	7059
8/21/03	2347.5	859	885	464	392.5	404.5	570	412.5	738	7073
8/26/03	2351.5	861	884	465.5	395.5	405.5	570	411.5	738	7083
8/28/03	2350.5	862	883	465.5	395.5	405.5	570	411.5	738	7082
9/2/03	2348.5	861	881	467.5	396.5	405.5	570	411.5	738	7080
9/4/03	2348.5	861	880	467.5	397.5	405.5	568.5	409.5	738	7076
9/9/03	2346.5	862	879	467.5	397.5	405.5	569.5	408.5	740	7076
9/11/03	2346.5	862	879	467.5	397.5	405.5	569.5	408.5	740	7076
9/16/03	2356	862	878	468.5	395.5	406.5	570	409	740	7086
9/22/03	2355	863	878	469.5	394.5	405.5	570	409	741	7086
9/24/03	2355	863	878	467.5	394.5	405.5	570	408.5	740	7082
9/30/03	2356	864	879	467.5	393.5	405.5	570	408.5	740	7084
10/3/03	2352.5	861	880	467.5	396.5	405.5	568.5	410	738	7080
10/7/03	2351.5	862	879	467.5	393.5	405.5	566	408.5	741	7075
10/9/03	2351	861	879	467.5	394.5	405.5	566	408.5	741	7074
10/14/03	2348.5	860	880	470.5	394.5	406.5	566	408.5	741	7076
10/16/03	2348	861	880	470.5	395.5	407.5	564	408.5	741	7076
10/21/03	2349	861	881	470.5	395.5	407.5	564	409	741	7079
10/23/03	2349	861	881	470.5	395.5	407.5	565	408	741	7079
10/28/03	2346	862	881	470.5	395.5	407.5	565	408	741	7076.5
10/30/03	2346	862	881	470.5	395.5	407.5	565	408	741	7076.5
11/4/03	2346	860	880	471.5	396.5	408	565	408	739	7074
11/6/03	2347	861	880	471.5	396.5	408	565	408.5	739	7076.5
11/11/03	2345	862	880	472.5	398	407.5	564	408.5	741	7078.5
11/13/03	2345	862	880	474.5	399	407.5	564	408.5	741	7081.5
11/18/03	2344	862	880	474.5	398	407.5	564	408.5	739	7077.5
11/20/03	2344.5	862	880	474.5	398	407.5	564	409.5	739	7079
11/25/03	2343.5	861	880	473.5	398	407.5	564	409.5	738	7075
12/2/03	2342.5	861	880	475.5	398	407.5	564	408.5	737	7074
12/4/03	2342.5	861	880	475.5	398	407.5	564	408.5	737	7074

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BUDGET CHANGE REQUEST

Fund Name	General Fund	Source of Funds	Misc. Revenue – Student Class Fees
Budget Period	9/1/03 to 8/31/04	Revenue Code(s)	5749
State/Fed. Project No.	None		
Total Budget Amount			

Fund	Fc	Object	L1	Org	Yr	PI	L2	Description	Current Approved Budget	Amended Request	Amended Budget	
1	199	11	6397	19	001	0	11	00000	Supplies and Materials	16,200	3,138	19,338
2	199	11	6119	28	001	0	11	00000	Supplies and Materials	7,875	1,625	9,500
3												
4												
5												
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35												
36												
TOTAL												
									24,075	4,763	28,838	

Justification: Increase WHS Art and Photo Journalism supply budget due to Fees collected from students.

Originated By Tom Zimmerer 12/9/03 Board of Trustees _____
Date Date

BUDGET CHANGE REQUEST

Fund Name	General Fund	Source of Funds	Local
Budget Period	9/1/03 to 8/31/04	Revenue Code(s)	NA
State/Fed. Project No.	None		
Total Budget Amount			

Fund	Fc	Object	L1	Org	Yr	PI	L2	Description	Current Approved Budget	Amended Request	Amended Budget	
1	199	51	6257	00	901	0	00	00000	Telephone Expense	163,900	62,700	226,600
2	199	21	6119	00	871	0	00	00000	Salaries/Wages Professional	279,247	-62,700	216,547
3												
4												
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36												
TOTAL												
									443,147	0	443,147	

Justification: Network Services were never budgeted. Funds will come Asst. Supt of Curriculum extra salary due to vacancy.

Originated By Tom Zimmerer 12/9/03 Board of Trustees _____
Date Date

BUDGET CHANGE REQUEST

Fund Name	General Fund	Source of Funds	Rental Revenue – Fine Arts
Budget Period	9/1/03 to 8/31/04	Revenue Code(s)	5749
State/Fed. Project No.	None		
Total Budget Amount			

Fund	Fc	Object	L1	Org	Yr	PI	L2	Description	Current Approved Budget	Amended Request	Amended Budget	
1	199	51	6246	00	917	0	00	00000	Contracted Svcs/Building & Grounds	0	4,663	4,663
2												
3												
4												
5												
6												
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36												
TOTAL										0	4,663	4,663

Justification: Increase WHS Fine Arts Contracted maintenance for repairs from damages done by Delta Sigma Theta. The funds will come from a settlement check from Delta Sigma Theta.

Originated By Tom Zimmerer 12/9/03 Board of Trustees _____
Date Date

TO: Tom Zimmerer
Interim Assistant Superintendent for Business Affairs

Cindy Hallett
Purchasing Coordinator

FROM: David Bolles
Director of Transportation

DATE: December 2, 2003

SUBJECT: Recommendation to Purchase Two School Buses through HGAC

After reviewing HGAC contracts for purchasing school buses and speaking with sales representatives, it is my recommendation to purchase the following buses:

1 each 77 Passenger Bus, International / International	\$ 56,329	(1) (2)
1 each 20 Passenger Bus, Mid Bus Guide / Ford	<u>\$ 42,052</u>	(1)
Total	<u>\$ 98,381</u>	(3)

NOTE 1: Price includes \$600 HGAC fee and pro rated delivery fee

NOTE 2: Price includes \$1,200 for Interface Software to handle engine maintenance and trouble shooting (Re: New 2005 diesel engine;VT365)

NOTE 3: Amount budgeted - \$100,000; \$1,619 under budget

Per Dr. Butler, please confirm whether there is or not a reimbursing resolution to include the purchase of these buses for a future bond approval. Please call with any questions.

Thanks.

Budget Assumptions Workshop

12-Dec-03

EANES ISD STUDENT INFORMATION(represented in full time student equivalents)

Students by Grade:

Grade Level	93-94	94-95	95-96	96-97	97-98	98-99	99-00	00-01	01-02	02-03	Transfers	03-04	04-05
Early Childhood Education	17	17	26	20	25	28	22	14	26	24	0	26	0 24 ?
Pre-Kindergarten	0	0	0	0	0	0	0	0	0	0	0	0	0 0
Kindergarten	417	418	485	411	441	470	466	462	448	425	6	434	27 434
Grade 1	465	493	453	528	484	512	522	490	462	468	7	449	30 454
Grade 2	538	471	518	487	572	543	532	531	512	467	3	499	21 493
Grade 3	531	569	503	551	516	604	572	548	563	519	4	483	23 519
Grade 4	498	587	602	522	569	554	639	573	547	568	2	532	24 493
Grade 5	516	541	618	630	550	617	568	653	553	565	2	584	14 594
Grade 6	499	547	565	632	639	580	618	563	634	522	0	541	16 600
Grade 7	494	528	580	579	657	643	569	617	562	641	5	544	19 530
Grade 8	501	501	546	592	589	673	643	581	605	563	1	658	15 544
Grade 9	494	533	522	542	620	565	634	607	585	581	1	576	14 658
Grade 10	489	479	488	512	535	580	550	624	597	576	10	586	11 576
Grade 11	414	482	501	483	510	550	579	565	616	608	3	592	25 580
Grade 12	395	382	458	467	477	499	529	564	544	602	0	592	14 592
Total	6,268	6,548	6,865	6,956	7,184	7,418	7,443	7,392	7,254	7,119	44	7,096	253 7,091
Net of transfers											7075		6842

2003-2004

Forecast

Change from

	2003-2004			Change	% Change	Change	% Change	Change	% Change	
	Ratio	Trend	Cohort							Ratio
ADA	6,828.836	6,810.209	6,833.448	6,824.164	-25.395	-0.37%	-44.022	-0.64%	-20.783	-0.30%
<i>Other Student Counts</i>										
Bilingual	65.888	70.012		67.95	-245	-0.79%	3.879	5.87%		
Pregnant										
Comp. Ed.	84.685	84.512		84.598	-315	-0.37%	-488	-0.57%		
Career Ed.	119.249	117.985		118.617	-443	-0.37%	-1.707	-1.43%		
<i>Special Education Student Counts</i>										
00 Speech	11.8	12.104		11.952	-044	-0.37%	.26	2.20%		
01 Homebd	.417	.312		.365	-002	-0.37%	-.107	-25.57%		
02 Hospita		.124		.062			.124			
41,42 Reso	125.036	114.717		119.877	-465	-0.37%	-10.784	-8.59%		
08 Voc Adj	17.918	17.673		17.796	-067	-0.37%	-.312	-1.73%		
91-98 Off H										
30 State Sc										
81-89 Res.										
45 EC Full										
43-44 S/C, I	71.16	73.1		72.13	-.265	-0.37%	1.675	2.34%		
40 Mainstr	192.514	201.193		196.853	-.716	-0.37%	7.963	4.12%		

2004-2005

Forecast

Change from

	2004-2005			Change	% Change	Change	% Change	Change	% Change	
	Ratio	Trend	Cohort							Ratio
ADA	6,760.547	6,677.287	6,702.983	6,713.606	-93.684	-1.37%	-176.944	-2.58%	-151.248	-2.21%
<i>Other Student Counts</i>										
Bilingual	65.229	59.562		62.396	-904	-1.37%	-6.571	-9.94%		
Pregnant										
Comp. Ed.	83.838	77.764		80.801	-1.162	-1.37%	-7.236	-8.51%		
Career Ed.	118.056	118.194		118.125	-1.636	-1.37%	-1.498	-1.25%		
Special Education Student Counts										
00 Speech	11.682	12.693		12.188	-162	-1.37%	.849	7.17%		
01 Homebd	.413			.207	-.006	-1.37%	-.419	-100.00%		
02 Hospita		.12		.06			.12			
41-42 Reso	123.786	100.758		112.272	-1.715	-1.37%	-24.743	-19.72%		
08 Voc Adj	17.739	12.262		15.001	-.246	-1.37%	-5.723	-31.82%		
91-98 Off H										
30 State So										
81-89 Res.										
45 EC Full										
43-44 S/C, I	70.449	75.392		72.92	-.976	-1.37%	3.967	5.55%		
40 Mainstre	190.589	197.154		193.871	-2.641	-1.37%	3.924	2.03%		

2005-2006

Change from

Forecast

		2005-2006			2005-2006			2005-2006			
		Ratio	Trend	Cohort	Average	Change	% Change	Change	% Change	% Change	
ADA		6,692.942	6,574.884	6,580.116	6,615.981	-161.289	-2.35%	-279.347	-4.08%	-274.115	-4.00%
<i>Other Student Counts</i>											
Bilingual		64.577	51.512		58.044	-1.556	-2.35%	-14.621	-22.11%		
Pregnant											
Comp. Ed.		83.	72.566		77.783	-2.	-2.35%	-12.434	-14.63%		
Career Ed.		116.875	118.355		117.615	-2.817	-2.35%	-1.337	-1.12%		
<i>Special Education Student Counts</i>											
00 Speech		11.565	13.147		12.356	-2.279	-2.35%	1.303	11.00%		
01 Homebc		.409			.205	-.01	-2.35%	-.419	-100.00%		
02 Hospita			.118		.059			.118			
41,42 Reso		122.548	90.003		106.276	-2.953	-2.35%	-35.498	-28.28%		
08 Voc Adj		17.562	8.093		12.827	-.423	-2.35%	-9.892	-55.00%		
91-98 Off H											
30 State Sc											
81-89 Res.											
45 EC Full											
43-44 S/C, J		69.744	77.158		73.451	-1.681	-2.35%	5.733	8.03%		
40 Mainstr		188.683	194.042		191.363	-4.547	-2.35%	.812	0.42%		

Eanes ISD
Fiscal Year 2005

Proposed Major Budget Assumptions prepared December 8, 2003

Goal: \$4.9 mil in budget reductions/revenues

1. The Fall FY05 student enrollment is projected to be 7091 students, a decrease of 0 students from the prior year. [Enrollment data based on fall 2003 data.](WADA = 7800)
2. The total target out-of-district transfer students are 600 students (an increase of 165 students from FY04). **This will yield at least \$0** Note: This number is included above. Any transfers above this 165 will yield approx. \$ 4400 each
3. EISD Property values are projected to remain flat at \$6.051 billion (a 0% increase). [Certified property values will be available in July 2004.]
4. Equalized wealth level is \$305,000 of property wealth per student per current law.
5. The actual wealth per WADA in EISD is projected to be \$777,051, a 0% increase from FY03.
6. The projected FY05 tax collection rate is projected to be 99.5% of taxes due. Delinquent taxes and Penalty and Interest are included.
7. No increases to non-campus operational costs/categories except utilities and insurance.
8. Set the Group Health Insurance contribution at \$419.00 per employee per month budget purposes. [Estimated 35% increase over FY04. Actual numbers available in June/July 2004.]
9. Set the student-teacher ratio of 21:1 in grades K-4.
10. Set the average student-teacher ratio of 25:1 for grade 5.
11. Set the average student-teacher ratio for grades 6,7,8 and 9 at (130-150 students per teacher) Ave. 28:1 for Core classes only.
12. Set the average student-teacher ratio for grades 10,11, and 12 at (140-160 students per teacher) of (140 – 160 students per teacher) Average 28:1Core classes only.

13. Increase professional instructional staff salary scales by an infusion of \$700,000. [To make up for not putting the lump sum into the scale for FY04, we would need an additional \$350,000 for teachers, librarians, nurses and counselors]
14. Increase other staff salaries by 2%, based on the midpoint salary (FY04 schedules) of each employee class. Requires \$250,000.
15. Set campus block allotment funding allocation at **\$102.63** (elementary), **\$110.72** (middle school), **\$194.97** (high school) adjusted for changes in student enrollment. (This is approximately a 12% reduction)
16. Maintain extra-curricular fees at FY04 levels of \$250 per student.
17. Maintain WHS parking fees at FY04 levels of \$125 per vehicle.
18. Set the FY05 Operational Fund Balance at not less than \$15 million, allowing the use of 100% of the difference between \$15 mil and actual for FY03 in FY05, and additional 100% of the FY04 fund balance over \$15 mil for FY06 and the same for the following year. Estimated fund balance at this date is 2.0 mil for use in YY05.
19. Set custodial cleaning square footage at 25,000 per custodian. This would be a 25% increase. Rearrangement of their schedules would be required.
20. Review ratio of students to staff excluding principals, Special Ed. Instructors and aids, custodians, and food service staffs. The ratio could be set at 14,15,16, or 17 to 1. (This will require some more study and calculation)
21. Review all other non- campus staffing.
22. Set a stipend for department heads at high school rather than giving an additional planning period. (Ex. \$3000/ head)
23. Set pay for teaching an extra period at secondary schools at \$4,000 rather than the .17 FTE presently done.
24. Set the class load ratio at 90%. (Rick B. is working on how this would be done)
25. Reduce travel accounts by 20% of current for non-campus groups.

↓ acceptable number last yr, per Zimmerman

↓ and other expenses (6400 acct.) per Zimmerman

26. Reduce all non-campus supply accounts by \$60,000(Campus allotments are reduced already)
27. MS & HS schedule adjustments will be necessary
28. Hold filling C & I Assistant Super spot.
29. Reduce legal fees.
30. Spec. Ed. Reductions (per MOE)
31. Capital Outlay for school buses shifted to Capital projects. **Not allowed by law.**
32. Contracted service reductions.
33. Retire/new hire savings.
34. Lower business office operating costs including Transportation and IS.
35. Energy savings process.
36. Closing an elementary school (Savings not I our numbers yet)
37. Other thoughts, doable projects
38. Increase % of attendance by .4%
39. Approximate number of rifs. 51

Transfer Students by Campus

2002-2003

ORG	GRD	EMP	Other	Total	ORG	GRD	EMP	Other	Total
EE	pk	6	1	7	BC	pk	4	1	5
EE		1	0	1	BC		1	0	1
EE		2	0	2	BC		2	0	2
EE		3	0	3	BC		3	0	3
EE		4	0	4	BC		4	0	4
EE		5	0	5	BC		5	0	5
TOTAL		28	1	29	TOTAL		22	1	23
CC	pk	2	0	2	BP	pk	0	2	2
CC		1	0	1	BP		1	0	1
CC		2	1	3	BP		2	0	2
CC		3	1	4	BP		3	0	3
CC		4	0	4	BP		4	0	4
CC		5	1	6	BP		5	1	6
TOTAL		22	2	24	TOTAL		3	5	8
VV	pk	3	1	4	HC	pk	6	0	6
VV		1	2	3	HC		7	8	15
VV		2	1	3	HC		8	15	23
VV		3	1	4	TOTAL		23	5	28
VV		4	2	6	WR		6	0	6
VV		5	0	5	WR		7	1	8
TOTAL		10	6	16	TOTAL		10	0	10
FT	pk	0	1	1	WHS		9	22	23
FT		1	0	1	WHS		10	8	18
FT		2	1	3	WHS		11	9	22
FT		3	0	3	WHS		12	0	12
FT		4	1	5	TOTAL		39	14	53
FT		5	1	6	TOTAL		17	1	18
TOTAL		6	4	10	GRAND TOTAL				209

2003-2004

ORG	GRD	EMP	Other	Total	ORG	GRD	EMP	Other	Total
EE	pk	4	6	10	BC	pk	2	4	6
EE		1	7	8	BC		1	4	5
EE		2	5	7	BC		2	5	7
EE		3	2	5	BC		3	2	5
EE		4	8	12	BC		4	3	7
EE		5	3	8	BC		5	9	14
TOTAL		29	15	44	TOTAL		25	15	40
CC	pk	2	7	9	BP	pk	0	6	6
CC		1	6	7	BP		1	0	1
CC		2	9	11	BP		2	1	3
CC		3	3	6	BP		3	0	3
CC		4	6	10	BP		4	0	4
CC		5	8	13	BP		5	0	5
TOTAL		23	33	56	TOTAL		1	28	29
VV	pk	3	7	10	HC	pk	6	9	15
VV		1	3	4	HC		7	10	17
VV		2	1	3	HC		8	14	22
VV		3	1	4	TOTAL		33	30	63
VV		4	3	7	WR		6	5	11
VV		5	2	7	WR		7	7	14
TOTAL		13	28	41	TOTAL		22	17	39
FT	pk	1	6	7	WHS		9	4	13
FT		0	3	3	WHS		10	14	24
FT		1	2	3	WHS		11	8	19
FT		2	0	2	WHS		12	8	20
FT		3	2	5	TOTAL		34	61	95
FT		4	3	7	GRAND TOTAL				433
FT		5	1	6					
TOTAL		10	16	26					

GRAND TOTAL

ORG = Organization(where child goes to school)
 GRD = grade of student
 EMP = transfer student is a child of an employee

Staffing Ratios - FY 04

	FTE's	# of Students	Students per FTE	<u>DRAFT</u>
WHS	154.09	2389	15.50	
HC	73.95	861	11.64	
WR	68.27	882	12.92	
Eanes	40.03	486	12.14	
Cedar C	34.5	398	11.54	
Valley V	36.1	411	11.39	
Forest T	45.05	564	12.52	
Barton C	35.1	407	11.60	
Bridge P	55	737	13.40	

Note: The number of FTE's is net of Sp. Ed. Teachers and aids, Principals and Assistant Principals, custodians and food service.

As of 10/31/03

BUDGET REDUCTION OPTIONS - FY05

ITEMS	SAVINGS*	EXPLANATION
Option 1 Enrollment at 7091	\$ -	Needed to keep projected revenue
Option 2 Transfers = 165	\$ -	Needed to keep projected revenue
Option 3 Appraised values flat	\$ -	Now projected as flat
Option 4 Equalized wealth at 305,000	\$ -	The law
Option 5 Appraised value per WADA	\$ -	Approx \$777,051 per WADA
Option 6 Tax collection rate @ 99.5%	\$ -	Revenue projection is based on 99.5% collections
Option 7 No budget increases for non-campus operations	\$ -	reasonable
Option 8 Health Insurance costs	\$ -	Expect about 35% increase, included in projection
Option 9 Set K - 4 ratio at 21:1	\$ -	reasonable
Option 10 Set 5th Grade ratio at 25:1	\$ -	reasonable
Option 11 Set Grades 6 - 9 at 130-150 per te	\$ -	130 - 150 students per teacher is a better target
Option 12 Set Grades 9 - 12 at 140-160	\$ -	140 - 160 students per teacher is a better target
Option 13 Increase instructional salaries	\$ (350,000)	Salary schedules need re-working, lower end needs adjustment
Option 14 Increase other salaries by 2%	\$ -	Need input
Option 15 Set campus block allotment	\$ -	\$102.63 at elem, \$110.72 at MS, \$194.97 at HS
Option 16 Set extra-curricula fees at same	\$ -	Current at \$250? Needs work, included in rev
Option 17 Maintain parking fees	\$ -	Included in revenue
Option 18 Set up fund balance guidelines	\$ 2,200,000	This will be very important, keeps min. of 15 mil
Option 19 Custodial sq. ft age	\$ 180,000	Estimated to reduce 10 custodians
Option 20 Ratio of staff to students	\$ -	Needs to be calculated so we have a method to measure
Option 21 Review other non-campus staff	\$ -	
Option 22 Set stipend for depart. Heads	\$ -	Will make more sections available to instruct students Stipend example \$3000/head
Option 23 Set pay for teaching extra period	\$ -	Set a \$4000/ class period extra
Option 24 Set class load ratio at 90%	\$ -	New item - Rick Bently is working on how this will be calculated
Option 25 Reduce travel by 20%	\$ -	No charters, contests in area only, just stay at home
Option 26 Reduce non-campus supplies by \$	\$ -	Already in budget draft

Option 27	Adjust MS and HS schedules	\$ -	-	Not appropriate to discuss this until most of above are decided
Option 28	Hold off filling C & T Assistant Supr	\$ 80,000	Reasonable	
Option 29	Reduce legal fees	\$ 50,000	Do proposals to have firm on retainer	
Option 30	Spec Ed Reductions per MOE	\$ 50,000	This line will vary until further study is done	
Option 31	Shift capital outlay for buses	\$ -	Legally not allowed	
Option 32	Contracted services reductions	\$ 25,000	Cut/tight last year but can review	
Option 33	Retire/new hire effect	\$ 400,000	This effect has happened each of the last five years	
Option 34	Lower business office operating cc	\$ 55,000	Reorganization	
Option 35	Energy savings	\$ 50,000	Work on this	
Option 36	Closing an elementary school	\$ -	undecided, may save 300K or so	
Option 37	Other thoughts be reasonable,			
Option 38	Increase attendance for entire yea	\$ 100,000	This equates to about .4% increase for the year.	
	Reductions to date	\$ 2,840,000	Need parent and community help here	
	Total reductions with assumption as stated	\$ 4,900,000		
	Balance to Achieve with further reductions	\$ 2,060,000		
	FTE's to Reduce	51		

*Note: Numbers in the savings column are amounts that are not previously accounted for

EANES ISD REVENUE COMPARISON - NO INCREASE IN TAX VALUES

DRAFT		WADA 7800		WADA 7860				
Estimates only		FORCAST		FINAL		2002-02	Projected	FINAL
		BUDGET		BUDGETED		Budgeted	Near Final	Revenue
		REVENUE		REVENUE		Revenue	Revenue	Realized
Account Description	Ref. Code	2004-05	2003-04	2003-04	2003-04	2002-02	2002-03	2001-02
NO INCREASE IN VALUES								
Local Revenue:								
		99.5% collections	99% collections					
Taxes, Current Year Levy	5711	\$ 90,300,000	\$ 89,432,000	\$90,771,070	\$90,529,410			\$84,467,406
Taxes, Prior Year	5712	\$ 550,000	\$ 525,000	500,000	537,093			513,613
Taxes, Other (e.g., P & I)	5719	\$ 250,000	\$ 225,000	250,000	316,260			212,408
Tuition Summer School	5736	\$ 70,000	\$ 70,000	75,000	81,617			81,635
Tuition & Fees, Live Oak	5739.997	\$ 60,000	\$ 62,200	51,494	49,911			49,997
Earn from Temp Investments	5742	\$ 300,000	\$ 350,000	909,666	799,583			1,137,562
Rentals incl. FAF	5743	\$ 315,000	\$ 287,000	250,000	381,128			293,353
Gifts: From new District campaign	5744	\$ 350,000	\$ 375,000	62,500	58,360			32,091
Community Ed. (one time deal)	5745	\$ -	\$ 275,000	0	9,335			250
Other Revenue from Local Sources	5749	\$ 70,000	\$ 70,000	96,412	132,964			142,058
Other Revenue, WHS Parking	5749.01003	\$ 118,000	\$ 118,000	90,000	134,893			121,894
Other Revenue, Stadium Scoreboard	5749.70	\$ 40,000	\$ 40,000	63,000	23,566			
Athletic - Baseball	5752.62	\$ 6,000	\$ 6,000	6,000	9,672			892
Athletic - Basketball	5752.63	\$ 20,000	\$ 20,000	25,000	30,775			35,552
	5752.72			0	0			0
Athletic - Football	5752.73	\$ 135,000	\$ 135,000	135,352	137,683			196,666
Athletic - Season Tickets	5752.81	\$ 225,000	\$ 225,000	185,000	206,159			56,176
Athletic - Soccer	5752.82	\$ 4,500	\$ 4,500	4,500	6,973			2,310
Athletic - Softball	5752.85	\$ 1,500	\$ 1,500	1,600	2,016			1,773
Athletic - Wrestling	5752.86	\$ 1,500	\$ 1,500	3,000	1,263			4,952
Athletic - Tennis	5752.88	\$ 200	\$ 200	400	225			125
Athletic - Track	5752.89	\$ 2,500	\$ 2,500	4,000	2,562			0
Athletic - Volleyball	5752.92	\$ 9,500	\$ 9,500	9,500	13,199			10,672
Extracurr/Cocurr Activity	5753	\$ 360,000	\$ 360,000	222,000	234,475			229,270
CED Revenue	5761	\$ -		2,500	0			10,321
Misc. Rev. from Intermed. Sources	5769	\$ 15,000	\$ 15,000	15,000	10,081			25,992
Total Local Revenue		\$ 93,203,700	\$ 92,609,900	\$93,732,994	\$93,709,203			\$87,626,968
Memo Total		\$ 8,309,700	\$ 8,350,999		\$ 8,275,558			
State Revenues:								
Per Capita Apportionment	5811	\$ 2,056,000	\$ 2,056,500	\$2,092,787	\$2,693,588			\$1,673,759
FSP Formula Foundation	5812	\$ 1,240,000	\$ 1,242,000	246,361	371,616			325,066
State Program Distribution	5829	\$ 30,000	\$ 30,000	\$37,000	\$36,177			36,741
TRS On-Behalf Pmt	5831	\$ 1,950,000	\$ 1,844,599	2,134,320	1,994,384			2,065,122
Other	5839		0	0	0			0
Total State Revenue		\$5,276,000	\$5,173,099	\$4,510,468	\$5,095,765			\$4,100,688
Federal Revenues:								
Other Federal Programs	5919		0	\$0	\$0			\$0
Total Revenue		\$98,479,700	\$97,782,999	\$98,243,462	\$98,804,968			\$91,727,656
Other Resources :	7915	\$ 130,000	\$ 130,000	\$50,000	\$50,000			\$159,217
Total All Revenue and Other Resources		\$98,609,700	\$97,912,999	\$98,293,462	\$98,854,968			\$91,886,873

EANES ISD

Estimates only

No Increase in tax roll
2003-04 OFFICIAL BUDGET VS 2004-05 EXPENSE BUDGET - GENERAL FUND

DRAFT

SALARY COMPONENTS	2003-04 OFFICIAL BUDGET	2004-2005 PROPOSED BUDGET	NOTES
This model requires total cuts of approximately \$4.9 million to balance OR 9+% in reductions excluding recapture			
6112 -Subs	475,000	450,000	
6118 - Ex. Duty - Prof.	913,543		
6119 - ProfessionalSalary	26,856,812		
6121- Ex. Duty - Non Prof.	423,394	75,606	
6129 - Para-Professional	5,417,890		
6139 - Allowances	13,394	6,606	
6141 - Soc. Sec.	495,579	29,421	
6142 - Health Ins.	2,849,825	600,175	
6143 - Wks. Comp	284,056	65,944	
6144 - TRS-On Behalf	1,844,599	105,401	
6145 - Un. Employ	128,173	21,827	
6146 - TRS	380,351	44,649	
6148 - Sick LOCAL	40,000	40,000	
6149 - Other Bene	26,620	26,620	
Salary Adjustments	-	950,000	950,000
TOTAL	40,149,236	37,531,004	
OTHER " OBJECT " COSTS			
6200 - WADA COST incl 1/2 CAD	53,575,000	54,437,000	\$ 862,000
All other contracted serv.	4,791,696	4,741,696	\$ (50,000)
All Supplies	1,540,730	1,250,000	\$ (290,730)
All ins.,travel, subsistence	755,658	650,000	\$ (105,658)
Capital Outlay (6600) > 5K	100,000	-	\$ (100,000)
Grand Total	Expected expenses	100,912,320	98,609,700 -
	Expected Revenues	97,912,999	98,809,700
	over/under()	-	