

**BOARD OF TRUSTEES
AGENDA**

<input checked="" type="checkbox"/> Workshop	<input type="checkbox"/> Regular	<input type="checkbox"/> Special
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- (A) Report Only Recognition

**Presenter(s): SAMUEL MIJARES, SUPERINTENDENT
ISMAEL MIJARES, DEPUTY SUPERINTENDENT FOR BUSINESS AND FINANCE**

Briefly describe the subject of the report or recognition presentation.

REVIEW ESTIMATED M & O FUND BALANCE

- (B) Action Item

Presenter(s):

Briefly describe the action required.

- (C) **Funding source: Identify the source of funds if any are required.**

- (D) **Clarification: Explain any question or issues that might be raised regarding this item.**

AS PER ATTACHED INFROMATION

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
199-M&O ESTIMATED FUND BALANCE
2020-21 Budget (August 14, 2020)**

19-20 AUDITED BEGINNING FUND BAL. 09-01-19	\$19,379,064
19-20 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,500,000)
19-20 EST. ENDING FUND BALANCE 08-31-20	\$16,879,064
20-21 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,934,844)
20-21 EST. ENDING FUND BALANCE 08-31-21	\$13,944,220

Budgetary Considerations for 2020-21 Budget:

- 1) Includes **Additional Salary Increases** for 2020-21
- 2) Excludes **Additional Requests/Special Projects** for 2020-21 by Campuses/Depts
- 3) Excludes partial **5-Year Facility Plan Study** by Davis Powell

NOTE:

As Per Board Policy CFA (Legal), TEA'S Review Process analyzes revenues and expenditures for the preceding year, the current year, and the following two years. If the Review Process conducted by TEA reveals a Projected Deficit for a so that TEA can evaluate the district's Current Budget Status. **(M&O Tax Rate requires voter approval to exceed \$1.05470)**

	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Optimum Fund Bal. 18-19:	27,014,987	40,522,481	81,044,961
1XX-General Ending Fund Balance 20-21:	14,070,767	14,070,767	14,070,767
Excess/(Deficit):	(12,944,220)	(26,451,714)	(66,974,194)

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF REVENUES AND APPROPRIATIONS by Function -ALL FUNDS

2020-2021 PROPOSED BUDGET As of August 14, 2020

FUNCTION	DESCRIPTION	GENERAL FUND	FOOD SERVICE FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM
REVENUES							
EST. LOCAL REVENUES		28,808,734	299,551	250,000	2,548,504	0	31,906,789
EST. STATE REVENUES		115,912,699	50,669	6,300	1,812,123	0	117,781,791
EST. FEDERAL REVENUES		1,189,464	10,908,633	100,000	0	0	12,198,097
TOTAL EST. REVENUES		145,910,897	11,258,853	356,300	4,360,627	0	161,886,677
APPROPRIATIONS							
11 INSTRUCTION		81,641,858	0	6,300	0	0	81,648,158
12 INSTR. RES. & MEDIA		1,684,213	0	0	0	0	1,684,213
13 CURR. & PRO. DVLP.		3,641,795	0	0	0	0	3,641,795
21 INSTR. LEADERSHIP		2,392,074	0	0	0	0	2,392,074
23 SCHOOL ADM.		7,613,363	0	0	0	0	7,613,363
31 GUID. & COUNSELING		3,595,299	0	0	0	0	3,595,299
32 ATTEN. & SOCIAL WORK		497,585	0	0	0	0	497,585
33 HEALTH SERVICES		2,280,210	0	0	0	0	2,280,210
34 PUPIL TRANSPORTATION		5,722,570	0	0	0	0	5,722,570
35 FOOD SERVICES		302,500	12,768,572	85,600	0	0	13,156,672
36 CO-CURRICULAR		7,299,052	0	250,000	0	0	7,549,052
41 GENERAL ADM.		6,061,925	0	0	0	0	6,061,925
41 STATUTORY PUBLIC NOTICES(OBJECT 6491)		2,000	0	0	0	0	2,000
51 PLANT MAINT. & ACQ.		17,742,923	158,356	14,400	0	0	17,915,679
52 SECURITY & MONIT.		3,474,156	25,980	0	0	0	3,500,136
53 DATA PROCESSING SVCS.		761,947	0	0	0	0	761,947
61 COMMUNITY SERVICES		804,651	0	0	0	0	804,651
71 DEBT SERVICES		582,779	0	0	4,241,450	0	4,824,229
81 FACILITIES ACQ & CONST.		156,786	0	0	0	0	156,786
93 PYMTS. OTHER DISTRICTS		185,000	0	0	0	0	185,000
99 OTHER CHARGES		750,000	0	0	0	0	750,000
TOTAL APPROPRIATIONS		147,192,686	12,952,908	356,300	4,241,450	0	164,743,344
OTHER RESOURCES							
OTHER RESOURCES (+)		23,288,391	1,694,055	0	0	0	24,982,446
OTHER USES							
OTHER USES (-)		(24,962,446)	0	0	0	0	(24,962,446)
EXCESS REVENUES/ (APPROPRIATIONS)							
		(2,955,844)	0	0	119,177	0	(2,836,667)
EST. BEG. FUND BAL.		17,026,611	0	78,818	669,932	0	17,775,361
ENDING FUND BAL.		14,070,767 *	0	78,818 **	789,109	0	14,938,694

* 199-M&O ESTIMATED BEGINNING FUND BALANCE AS OF 09-01-20: 16,879,064

* 199-M&O ESTIMATED ENDING FUND BALANCE AS OF 08-31-21: 13,944,220

**EST. FUND BALANCES 08/31/20: 242-UMMER FOOD SVC \$8,937; 397-ADVANCE PLACEMENT \$223, AND 461-CAMPUS ACTIVITY \$69,658

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