

*Ennis*

*Independent School District*



*Budget*

*For The*

*2020-2021*

*Fiscal Year*

*Adopted by Ennis ISD Board of Trustees  
August 31, 2020*

# *Ennis Independent School District*

## *Board of Trustees*

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## *Chief Financial Officer*

*Lisa Fincher, CPA, RTSBA*

# Ennis Independent School District

## Budget for Fiscal Year 2020-2021 Table of Contents

### OVERVIEW

<i>Budget Overview</i>	4
------------------------	---

### OFFICIAL BUDGET

<i>Combined Budget of Revenues and Appropriations - All Fund Types</i>	10
--	----

<i>Official Budget</i>	11
------------------------	----

<i>Combined Budget of Revenues and Appropriations - Capital Project Funds</i>	17
---	----

<i>Combined Budget of Revenues and Appropriations - Internal Service Funds</i>	18
--	----

### PROPERTY TAX INFORMATION

<i>Projected Property Tax Collections</i>	20
---	----

<i>Tax Rate Summary and History</i>	21
-------------------------------------	----

<i>Total Net Taxable Property Values</i>	22
--	----

<i>Impact of Proposed Tax Levy on Average Residence</i>	23
---	----

### SUPPLEMENTAL INFORMATION

<i>Historical M&amp;O Fund Balance</i>	25
--	----

<i>Historical Student Enrollment</i>	26
--------------------------------------	----

### DEBT REQUIREMENTS

<i>Debt Service Requirements</i>	28
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# 2020-2021 BUDGET OVERVIEW

*The Ennis Independent School District budget for the fiscal year 2020-2021 is submitted herewith. This budget presents the District's finance and operations plan and all necessary documents.*

*Federal, state, and local guidelines govern the budget development process. State law requires every District to prepare and file an annual budget of anticipated revenues and expenditures with the Texas Education Agency. The Texas Education Code Sections 44.002 -44.006 establish the legal basis for school district budget development.*

*It is the responsibility of the Superintendent to propose a budget to the Board of Trustees. Following receipt of a proposed budget, the Board may adopt it, revise it, or return it to the administration for more work. Eventually, it is the responsibility of the Board to adopt a budget for the school district for the coming school year.*

*The District's budget must be prepared by August 20 and adopted by the Board of Trustees no later than August 31. A public hearing must be held for the proposed budget prior to the adoption of the budget.*

*Budgetary controls are put in place to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the General Fund, Child Nutrition Fund, and the Debt Service Fund are included in the annual appropriated budget. Project length financial plans are adopted for Capital Projects Funds and an annual appropriation for the current year's project is included in the adopted budget.*

*The purpose of the budget is to provide a statement, expressed in financial terms, which serves as a roadmap and a management tool for the fiscal year. The citizens of Ennis expect efficiency in the operation of their schools. They expect the district's funds to be spent responsibly and expect that all money be properly accounted for.*

*The budget may be amended during the year to address unanticipated or changing needs of the District. Changes to functional expenditure categories, revenue objects, or other sources and uses accounts require Board approval.*

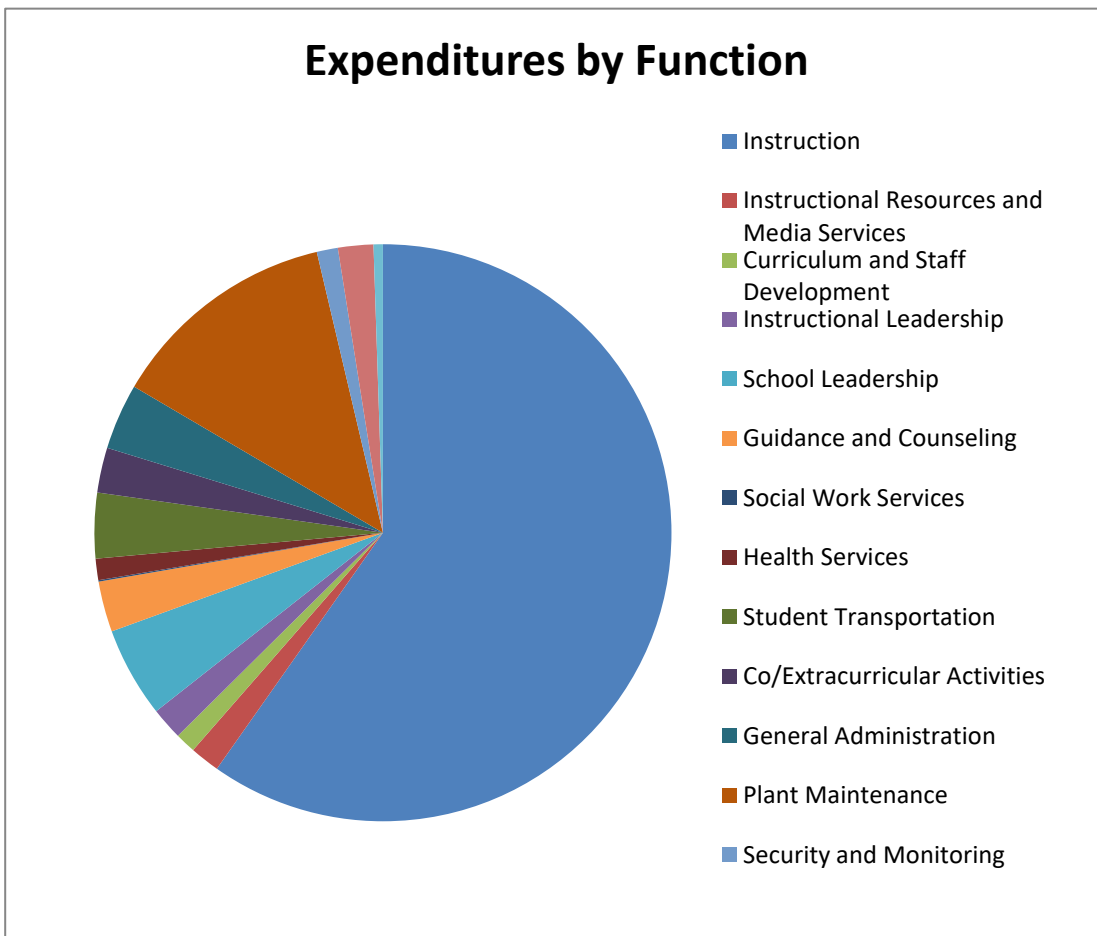
## General Fund

The General fund is a governmental fund with budgetary control which is used to show transactions resulting from ongoing operations of the District.

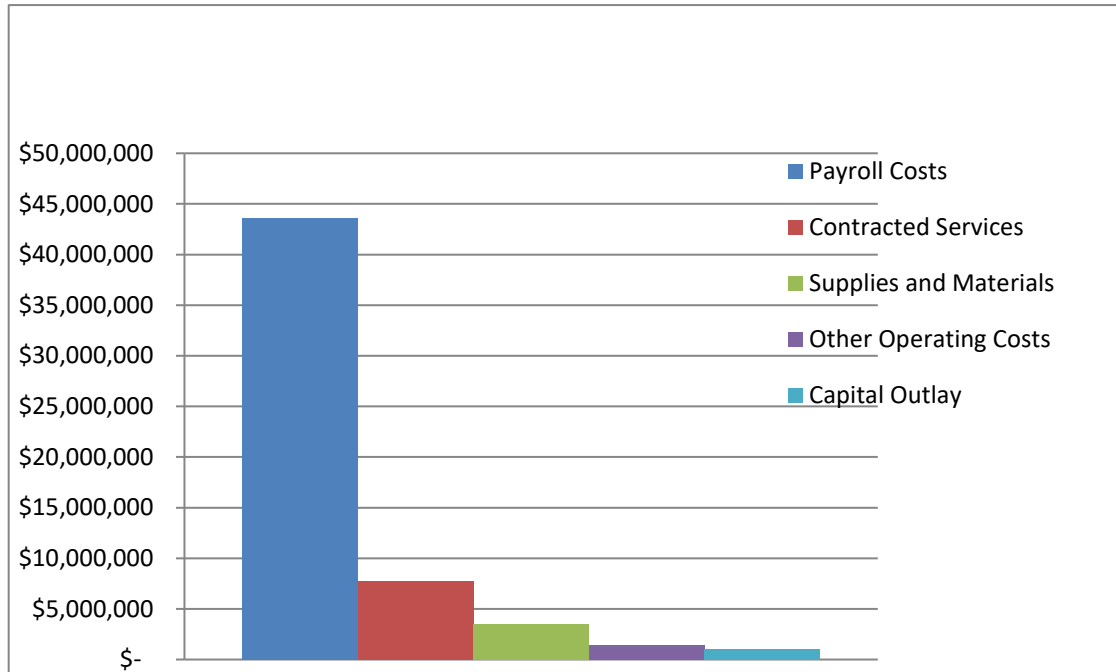
General fund revenues come from local, state and federal funds. Local revenue sources are mostly comprised of property taxes and account for 46% of total general fund revenues. State revenues are earned through student attendance and also include TRS on behalf payments which combined account for 53% of total general fund revenues. The only source of federal general fund revenue Ennis ISD receives is funds through the School Health and Related Services (SHARS) program.

General fund expenditures are budgeted to increase approximately 3.6% over 2019-2020 projected expenditures. The District is making every effort to be fiscally efficient without hurting student learning.

General fund expenditures are broken down into functions. The largest function expenditure for Ennis ISD is Instruction. Instruction is approximately 60% of budget expenditures. Plant maintenance is the second largest function coming in around 13% of budgeted expenditures.



The single largest category for any school district is payroll. Payroll comprises 75% of the General Fund expenditures for Ennis ISD for 2020-2021.



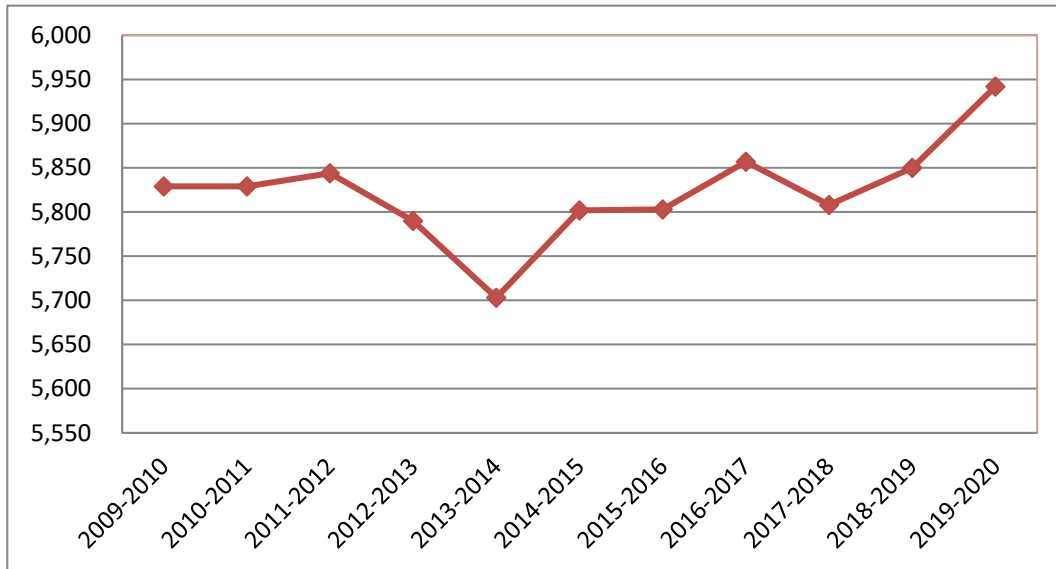
### Employee Benefits

The proposed budget includes a monthly contribution of \$325 per employee toward the cost of the District's group health insurance plan made available through the Texas Teacher Retirement System. TRS requires at least \$225 per month per employee. Ennis ISD moved from \$245 to \$275 in fiscal year 2018 and moved from \$275 to \$325 in fiscal year 2020. Also included is a district contribution for every employee to Wellvia which is a telemedicine benefit. Ennis ISD strives to stay competitive with the benefit packages offered and also offers a District paid life insurance policy.

The proposed budget also includes District contributions to Ennis Independent School District's TERRP (Teacher Employee Recruitment and Retention Program) plan where the District will match employee payroll deducted contributions to a qualified 457 or 403(b) plan based on employee attendance. This benefit began in September 2001 and employee participation continues to grow.

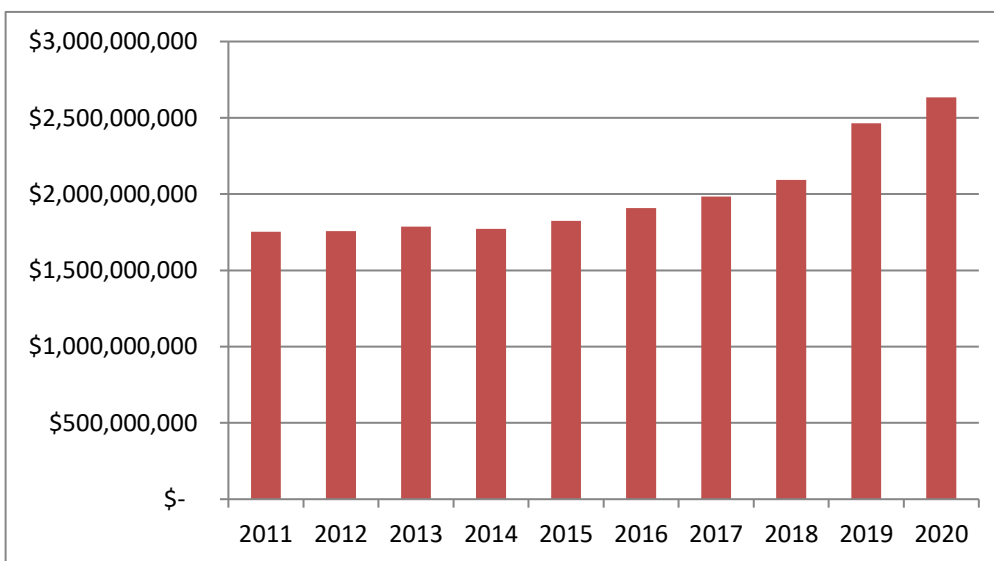
## Growth

The District has experienced a small enrollment growth. The attendance rates produce the District's ADA (Average Daily Attendance) which is used to project state revenues. The budget is prepared using prior year enrollment and ADA for revenues and a slight increase in ADA for expenditures.



## Property Values

Certified taxable values increased approximately 7%. This number is important for development of revenue forecasts for both state and local revenue components. It is also important for the repayment of bond indebtedness.



## Tax Rate

The proposed tax rate of \$1.4699 per \$100 in valuation is comprised of two parts as listed below.

Maintenance and Operations	\$1.0299
Debt Service	<u>0.440</u>
Total Tax Rate	<u>\$1.4699</u>

The 86th Legislative session enacted laws that required a compression of the maintenance and operations tax rate. Due to the compression, Ennis ISD will lower its maintenance and operations tax rate from \$1.06835 per \$100 in valuation to \$1.0299 per \$100 in valuation.

## Debt Service Fund

The debt service fund is set up to cover the principal and interest payments on the bonds which are set for years in advance at the time they are sold. In determining the debt service tax rate, the District must first determine how much debt the District is scheduled to pay that year and what the certified taxable values come in at. The District must set a rate to be able to pay the bond payments for that year. For fiscal year 2021, the Debt Service rate has been proposed at \$.44 per \$100 valuation with an additional contribution from the Debt Service fund balance of \$662,572.

## Future Vision from a Budget Perspective

The vision for the current budget development process has been to provide adequate resources to support the success of current students while at the same time placing the District in a financial position so that future growth needs can be met to support the success of future students.

The District is committed to a financial philosophy that takes a conservative and common-sense approach to managing taxpayer funds and other resources while also ensuring that the yearly District budget adequately addresses the needs of Ennis ISD.

Past planning efforts have enabled the District to be positioned financially to address the budget needs presented each year.



## Acknowledgements

*We appreciate the continuing support of the Ennis Independent School District Board of Trustees, and the Community, for continuing to make resources available to the District to facilitate the success of each student. Our pledge is to be good stewards of the resources entrusted to us as we develop, implement, and maintain excellent educational opportunities to meet the unique needs of all students of the Ennis Independent School District.*



*Lisa Fincher*

*Chief Financial Officer*



**ENNIS INDEPENDENT SCHOOL DISTRICT  
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS  
ALL FUND TYPES  
FOR THE FISCAL YEAR ENDING August 31, 2021**

	General Fund	Child Nutrition Fund	Debt Service Fund	Capital Projects Funds	Internal Service Fund	Total Memorandum Only
<b>ESTIMATED REVENUES</b>						
<b>LOCAL/INTERMEDIATE</b>						
Property Tax	26,111,414	-	11,179,665	-	-	37,291,079
Tuition & Fees	30,000	-	-	-	-	30,000
Interest & Other Revenues	256,000	5,000	45,000	-	80,000	386,000
Food Service Activity	-	330,000	-	-	-	330,000
Cocurricular and Activities	121,600	-	-	-	-	121,600
<b>TOTAL LOCAL/INTERMEDIATE</b>	<b>26,519,014</b>	<b>335,000</b>	<b>11,224,665</b>	<b>-</b>	<b>80,000</b>	<b>38,158,679</b>
<b>STATE SOURCES</b>						
Foundation/Av. School Fund	28,053,255	-	-	-	-	28,053,255
Technology Allotment	-	-	-	-	-	-
TRS On-Behalf	2,400,397	-	-	-	-	2,400,397
Other State Revenues	-	15,000	-	-	-	15,000
<b>Total State</b>	<b>30,453,652</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,468,652</b>
<b>FEDERAL SOURCES</b>						
National School Lunch Breakfast	-	2,500,000	-	-	-	2,500,000
Other Federal	500,000	-	-	-	-	500,000
<b>Total Federal</b>	<b>500,000</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>57,472,666</b>	<b>2,850,000</b>	<b>11,224,665</b>	<b>-</b>	<b>80,000</b>	<b>71,627,331</b>
<b>APPROPRIATIONS</b>						
Payroll Costs	43,578,208	288,000	-	-	32,000	43,898,208
Contracted Services	7,775,466	1,216,000	-	-	32,483	9,023,949
Materials and Supplies	3,557,649	1,350,000	-	-	15,417	4,923,066
Other Operating Costs	1,471,343	46,000	-	-	100	1,517,443
Debt Service	-	-	11,887,237	-	-	11,887,237
Capital Outlay	1,090,000	300,000	-	251,363	-	1,641,363
<b>TOTAL APPROPRIATIONS</b>	<b>57,472,666</b>	<b>3,200,000</b>	<b>11,887,237</b>	<b>251,363</b>	<b>80,000</b>	<b>72,891,266</b>
<b>OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY)</b>	<b>-</b>	<b>(350,000)</b>	<b>(662,572)</b>	<b>(251,363)</b>	<b>-</b>	<b>(1,263,935)</b>
<b>EST. FUND BALANCE 9/1/2020</b>	<b>22,500,000</b>	<b>1,456,360</b>	<b>3,264,491</b>	<b>251,363</b>	<b>-</b>	<b>27,472,214</b>
<b>EST. FUND BALANCE 8/31/2021</b>	<b>22,500,000</b>	<b>1,106,360</b>	<b>2,601,919</b>	<b>-</b>	<b>-</b>	<b>26,208,279</b>

**ENNIS INDEPENDENT SCHOOL DISTRICT**  
**OFFICIAL BUDGET**  
**FOR THE FISCAL YEAR ENDING August 31, 2021**

	<b>General Funds</b>	<b>Child Nutrition Fund</b>	<b>Debt Service Fund</b>	<b>Total Memorandum Only</b>
<b>ESTIMATED REVENUES:</b>				
<b>5700 LOCAL</b>				
Property Taxes	26,111,414	-	11,179,665	37,291,079
Tuition & Fees	30,000	-	-	30,000
Interest Income	175,000	5,000	45,000	225,000
Food Service Activity	-	330,000	-	330,000
Rental Fees	8,500	-	-	8,500
Campus Activities	121,600	-	-	121,600
Miscellaneous Revenues	72,500	-	-	72,500
<b>Total 5700 Local</b>	<b>26,519,014</b>	<b>335,000</b>	<b>11,224,665</b>	<b>38,078,679</b>
<b>5800 State</b>				
Foundation/Av. School Fund Rev	28,053,255	-	-	28,053,255
TRS On-Behalf	2,400,397	-	-	2,400,397
Other Miscellaneous State	-	15,000	-	15,000
<b>Total 5800 State</b>	<b>30,453,652</b>	<b>15,000</b>	<b>-</b>	<b>30,468,652</b>
<b>5900 Federal</b>				
National School Lunch/Breakfast	-	2,300,000	-	2,300,000
USDA Commodities	-	200,000	-	200,000
Other Federal	500,000	-	-	500,000
<b>Total 5900 Federal</b>	<b>500,000</b>	<b>2,500,000</b>	<b>-</b>	<b>3,000,000</b>
<b>Total Estimated Revenues</b>	<b>57,472,666</b>	<b>2,850,000</b>	<b>11,224,665</b>	<b>71,547,331</b>

**ENNIS INDEPENDENT SCHOOL DISTRICT**  
**OFFICIAL BUDGET**  
**FOR THE FISCAL YEAR ENDING August 31, 2021**

	Function Object Code	General Funds	Child Nutrition Fund	Debt Service Fund	Total All Funds
<b>APPROPRIATIONS:</b>					
<b>Instruction:</b>	<b>11</b>				
Payroll Costs	<b>6100</b>	31,407,834	-	-	31,407,834
Contracted Services	<b>6200</b>	566,527	-	-	566,527
Supplies and Materials	<b>6300</b>	2,189,590	-	-	2,189,590
Other Operating Costs	<b>6400</b>	130,967	-	-	130,967
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	50,000	-	-	50,000
<b>Total Instruction</b>		<b>34,344,918</b>	-	-	<b>34,344,918</b>
<b>Instructional Resources and Media Services:</b>					
	<b>12</b>				
Payroll Costs	<b>6100</b>	723,878	-	-	723,878
Contracted Services	<b>6200</b>	4,500	-	-	4,500
Supplies and Materials	<b>6300</b>	223,597	-	-	223,597
Other Operating Costs	<b>6400</b>	7,480	-	-	7,480
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	-	-	-	-
<b>Total Inst Res &amp; Media Serv</b>		<b>959,455</b>	-	-	<b>959,455</b>
<b>Curriculum/Staff Development:</b>					
	<b>13</b>				
Payroll Costs	<b>6100</b>	382,079	-	-	382,079
Contracted Services	<b>6200</b>	91,187	-	-	91,187
Supplies and Materials	<b>6300</b>	48,362	-	-	48,362
Other Operating Costs	<b>6400</b>	140,515	-	-	140,515
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	-	-	-	-
<b>Total Curriculum/Staff Dev.</b>		<b>662,143</b>	-	-	<b>662,143</b>
<b>Instructional Leadership:</b>					
	<b>21</b>				
Payroll Costs	<b>6100</b>	996,713	-	-	996,713
Contracted Services	<b>6200</b>	9,011	-	-	9,011
Supplies and Materials	<b>6300</b>	20,500	-	-	20,500
Other Operating Costs	<b>6400</b>	11,700	-	-	11,700
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	-	-	-	-
<b>Total Instructional Leadership</b>		<b>1,037,924</b>	-	-	<b>1,037,924</b>

**ENNIS INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR THE FISCAL YEAR ENDING August 31, 2021**

	Function Object Code	General Funds	Child Nutrition Fund	Debt Service Fund	Total All Funds
<b>School Leadership:</b>	<b>23</b>				
Payroll Costs	6100	2,796,394	-	-	2,796,394
Contracted Services	6200	36,048	-	-	36,048
Supplies and Materials	6300	41,750	-	-	41,750
Other Operating Costs	6400	35,970	-	-	35,970
Debt Service	6500	-	-	-	-
Capital Outlay	6600	-	-	-	-
<b>Total School Leadership</b>		<b>2,910,162</b>	-	-	<b>2,910,162</b>
<b>Guidance and Counseling:</b>	<b>31</b>				
Payroll Costs	6100	1,356,236	-	-	1,356,236
Contracted Services	6200	119,101	-	-	119,101
Supplies and Materials	6300	85,932	-	-	85,932
Other Operating Costs	6400	70,400	-	-	70,400
Debt Service	6500	-	-	-	-
Capital Outlay	6600	-	-	-	-
<b>Total Guidance and Counseling</b>		<b>1,631,669</b>	-	-	<b>1,631,669</b>
<b>Social Work Services:</b>	<b>32</b>				
Payroll Costs	6100	46,170	-	-	46,170
Contracted Services	6200	-	-	-	-
Supplies and Materials	6300	-	-	-	-
Other Operating Costs	6400	-	-	-	-
Debt Service	6500	-	-	-	-
Capital Outlay	6600	-	-	-	-
<b>Total Social Work Services</b>		<b>46,170</b>	-	-	<b>46,170</b>
<b>Health Services:</b>	<b>33</b>				
Payroll Costs	6100	641,645	-	-	641,645
Contracted Services	6200	1,950	-	-	1,950
Supplies and Materials	6300	43,450	-	-	43,450
Other Operating Costs	6400	1,200	-	-	1,200
Debt Service	6500	-	-	-	-
Capital Outlay	6600	-	-	-	-
<b>Total Health Services</b>		<b>688,245</b>	-	-	<b>688,245</b>

**ENNIS INDEPENDENT SCHOOL DISTRICT**  
**OFFICIAL BUDGET**  
**FOR THE FISCAL YEAR ENDING August 31, 2021**

	Function Object Code	General Funds	Child Nutrition Fund	Debt Service Fund	Total All Funds
<b>Student Transportation:</b>	<b>34</b>				
Payroll Costs	<b>6100</b>	1,320,911	-	-	1,320,911
Contracted Services	<b>6200</b>	50,500	-	-	50,500
Supplies and Materials	<b>6300</b>	424,500	-	-	424,500
Other Operating Costs	<b>6400</b>	10,000	-	-	10,000
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	300,000	-	-	300,000
<b>Total Student Transportation</b>		<b>2,105,911</b>	-	-	<b>2,105,911</b>
<b>Food Services:</b>	<b>35</b>				
Payroll Costs	<b>6100</b>	-	288,000	-	288,000
Contracted Services	<b>6200</b>	-	1,216,000	-	1,216,000
Supplies and Materials	<b>6300</b>	-	1,350,000	-	1,350,000
Other Operating Costs	<b>6400</b>	-	46,000	-	46,000
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	-	300,000	-	300,000
<b>Total Food Services</b>		-	<b>3,200,000</b>	-	<b>3,200,000</b>
<b>Co/Extracurricular Activities:</b>	<b>36</b>				
Payroll Costs	<b>6100</b>	837,011	-	-	837,011
Contracted Services	<b>6200</b>	85,168	-	-	85,168
Supplies and Materials	<b>6300</b>	172,949	-	-	172,949
Other Operating Costs	<b>6400</b>	355,845	-	-	355,845
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	-	-	-	-
<b>Total Co/Extracurricular Activities</b>		<b>1,450,973</b>	-	-	<b>1,450,973</b>
<b>General Administration:</b>	<b>41</b>				
Payroll Costs	<b>6100</b>	1,443,806	-	-	1,443,806
Contracted Services	<b>6200</b>	525,158	-	-	525,158
Supplies and Materials	<b>6300</b>	35,000	-	-	35,000
Other Operating Costs	<b>6400</b>	118,509	-	-	118,509
Debt Service	<b>6500</b>	-	-	-	-
Capital Outlay	<b>6600</b>	-	-	-	-
<b>Total General Administration</b>		<b>2,122,473</b>	-	-	<b>2,122,473</b>

**ENNIS INDEPENDENT SCHOOL DISTRICT**  
**OFFICIAL BUDGET**  
**FOR THE FISCAL YEAR ENDING August 31, 2021**

	Function Object Code	General Funds	Child Nutrition Fund	Debt Service Fund	Total All Funds
<b>Plant Maintenance:</b>	<b>51</b>				
Payroll Costs	6100	185,916	-	-	185,916
Contracted Services	6200	6,182,496	-	-	6,182,496
Supplies and Materials	6300	184,719	-	-	184,719
Other Operating Costs	6400	542,247	-	-	542,247
Debt Service	6500	-	-	-	-
Capital Outlay	6600	300,000	-	-	300,000
<b>Total Plant Maintenance</b>		<b>7,395,378</b>	-	-	<b>7,395,378</b>
<b>Security and Monitoring:</b>	<b>52</b>				
Payroll Costs	6100	540,030	-	-	540,030
Contracted Services	6200	53,721	-	-	53,721
Supplies and Materials	6300	52,600	-	-	52,600
Other Operating Costs	6400	33,190	-	-	33,190
Debt Service	6500	-	-	-	-
Capital Outlay	6600	-	-	-	-
<b>Total Security and Monitoring</b>		<b>679,541</b>	-	-	<b>679,541</b>
<b>Data Processing Services</b>	<b>53</b>				
Payroll Costs	6100	899,585	-	-	899,585
Contracted Services	6200	50,099	-	-	50,099
Supplies and Materials	6300	34,700	-	-	34,700
Other Operating Costs	6400	13,320	-	-	13,320
Debt Service	6500	-	-	-	-
Capital Outlay	6600	140,000	-	-	140,000
<b>Total Data Processing Services</b>		<b>1,137,704</b>	-	-	<b>1,137,704</b>
<b>Debt Services:</b>	<b>71</b>				
Payroll Costs	6100	-	-	-	-
Contracted Services	6200	-	-	-	-
Supplies and Materials	6300	-	-	-	-
Other Operating Costs	6400	-	-	-	-
Debt Service	6500	-	-	11,887,237	11,887,237
Capital Outlay	6600	-	-	-	-
<b>Total Debt Services</b>		-	-	<b>11,887,237</b>	<b>11,887,237</b>
<b>Facilities Construction:</b>	<b>81</b>				
Capital Outlay	6600	300,000	-	-	300,000
<b>Total Facilities Construction</b>		<b>300,000</b>	-	-	<b>300,000</b>
<b>Transfers In</b>	<b>7915</b>	-	-	-	-
<b>Transfers Out</b>	<b>8911</b>	-	-	-	-

**ENNIS INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR THE FISCAL YEAR ENDING August 31, 2021**

	Function Object Code	General Funds	Child Nutrition Fund	Debt Service Fund	Total All Funds
<b>Summary</b>					
Payroll Costs	<b>6100</b>	43,578,208	288,000	-	43,866,208
Contracted Services	<b>6200</b>	7,775,466	1,216,000	-	8,991,466
Supplies and Materials	<b>6300</b>	3,557,649	1,350,000	-	4,907,649
Other Operating Costs	<b>6400</b>	1,471,343	46,000	-	1,517,343
Debt Services	<b>6500</b>	-	-	11,887,237	11,887,237
Capital Outlay	<b>6600</b>	1,090,000	300,000	-	1,390,000
Transfers In	<b>7900</b>	-	-	-	-
Transfers Out	<b>8900</b>	-	-	-	-
<b>Total Estimated Appropriations/Transfers</b>		<b>57,472,666</b>	<b>3,200,000</b>	<b>11,887,237</b>	<b>72,559,903</b>



**ENNIS INDEPENDENT SCHOOL DISTRICT  
 COMBINED BUDGET OF REVENUES AND APPROPRIATIONS  
 CAPITAL PROJECT FUNDS  
 FOR THE FISCAL YEAR ENDING August 31, 2021**

	<b>Fund 699 Capital Improvements</b>	<b>TOTAL CAPITAL PROJECTS</b>
<b>ESTIMATED REVENUES</b>		
<b>LOCAL/INTERMEDIATE</b>		
Property Tax	-	-
Tuition & Fees	-	-
Interest & Other Revenues	-	-
Food Service Activity	-	-
Cocurricular & Activities	-	-
<b>TOTAL LOCAL/INTERMEDIATE</b>	-	-
<b>STATE SOURCES</b>		-
Available School Fund	-	-
Foundation School Fund	-	-
Technology Allotment	-	-
TRS On-Behalf	-	-
Other State Revenues	-	-
<b>Total State</b>	-	-
<b>FEDERAL SOURCES</b>		
National School Lunch Breakfast	-	-
Other Federal	-	-
<b>Total Federal</b>	-	-
<b>TOTAL ESTIMATED REVENUES</b>	-	-
<b>APPROPRIATIONS</b>		
Payroll Costs	-	-
Contracted Services	-	-
Materials and Supplies	-	-
Other Operating Costs	-	-
Debt Service	-	-
Capital Outlay	251,363	251,363
<b>TOTAL APPROPRIATIONS</b>	251,363	251,363
<b>OTHER SOURCES (USES)</b>	-	-
<b>EXCESS (DEFICIENCY)</b>	(251,363)	(251,363)
<b>EST. FUND BALANCE 9/1/2020</b>	251,363	251,363
<b>EST. FUND BALANCE 8/31/2021</b>	-	-

**ENNIS INDEPENDENT SCHOOL DISTRICT  
 COMBINED BUDGET OF REVENUES AND APPROPRIATIONS  
 INTERNAL SERVICE FUNDS  
 FOR THE FISCAL YEAR ENDING August 31, 2021**

	<b>752 PRINT SHOP</b>	<b>TOTAL INTERNAL SERVICE</b>
<b>ESTIMATED REVENUES</b>		
<b>LOCAL/INTERMEDIATE</b>		
Property Tax	-	-
Tuition & Fees	-	-
Interest & Other Revenues	80,000	80,000
Food Service Activity	-	-
Cocurricular and Activities	-	-
<b>TOTAL LOCAL/INTERMEDIATE</b>	<b>80,000</b>	<b>80,000</b>
<b>STATE SOURCES</b>		
Available School Fund	-	-
Foundation School Fund	-	-
Technology Allotment	-	-
TRS On-Behalf	-	-
Other State Revenues	-	-
<b>Total State</b>	<b>-</b>	<b>-</b>
<b>FEDERAL SOURCES</b>		
National School Lunch Breakfast	-	-
Other Federal	-	-
<b>Total Federal</b>	<b>-</b>	<b>-</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>80,000</b>	<b>80,000</b>
<b>APPROPRIATIONS</b>		
Payroll Costs	32,000	32,000
Contracted Services	32,483	32,483
Materials and Supplies	15,417	15,417
Other Operating Costs	100	100
Debt Service	-	-
Capital Outlay	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>80,000</b>	<b>80,000</b>
<b>OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY)</b>	<b>-</b>	<b>-</b>
<b>EST. FUND BALANCE 9/1/2019</b>	<b>-</b>	<b>-</b>
<b>EST. FUND BALANCE 8/31/2020</b>	<b>-</b>	<b>-</b>

# PROPERTY TAX INFORMATION

**ENNIS INDEPENDENT SCHOOL DISTRICT  
PROJECTED PROPERTY TAX COLLECTIONS  
2020-2021**

**Proposed Tax Rate**

Maintenance & Operations Rate (M&O)	\$ 1.0299
Interest & Sinking Rate (I&S)	\$ 0.4400
<b>Total Tax Rate</b>	<b>\$ 1.4699</b>

**Ellis County and Navarro County Appraisal District Values**

**Ellis County - Certified Estimated Values 7/25/20**

Net Taxable (Before Freeze)	\$ 2,607,902,318
Freeze Adj. Taxable Values	\$ 2,419,973,054
Freeze Ceiling	\$ 188,727,856

**Navarro County - Certified Values 7/25/20**

Net Taxable (Before Freeze)	\$ 25,736,548
Freeze Adj. Taxable Values	\$ 25,086,677
Freeze Ceiling	\$ 649,871

Estimated Collection Percentage	98%
---------------------------------	-----

**M & O Tax Collection Estimates**

Freeze Adj. Tax Collections	\$ 25,181,670
Freeze Tax Collections	\$ 1,207,528
<b>Total Estimated Tax Collections at 98%</b>	<b>\$ 25,861,414</b>

**I & S Tax Collection Estimates**

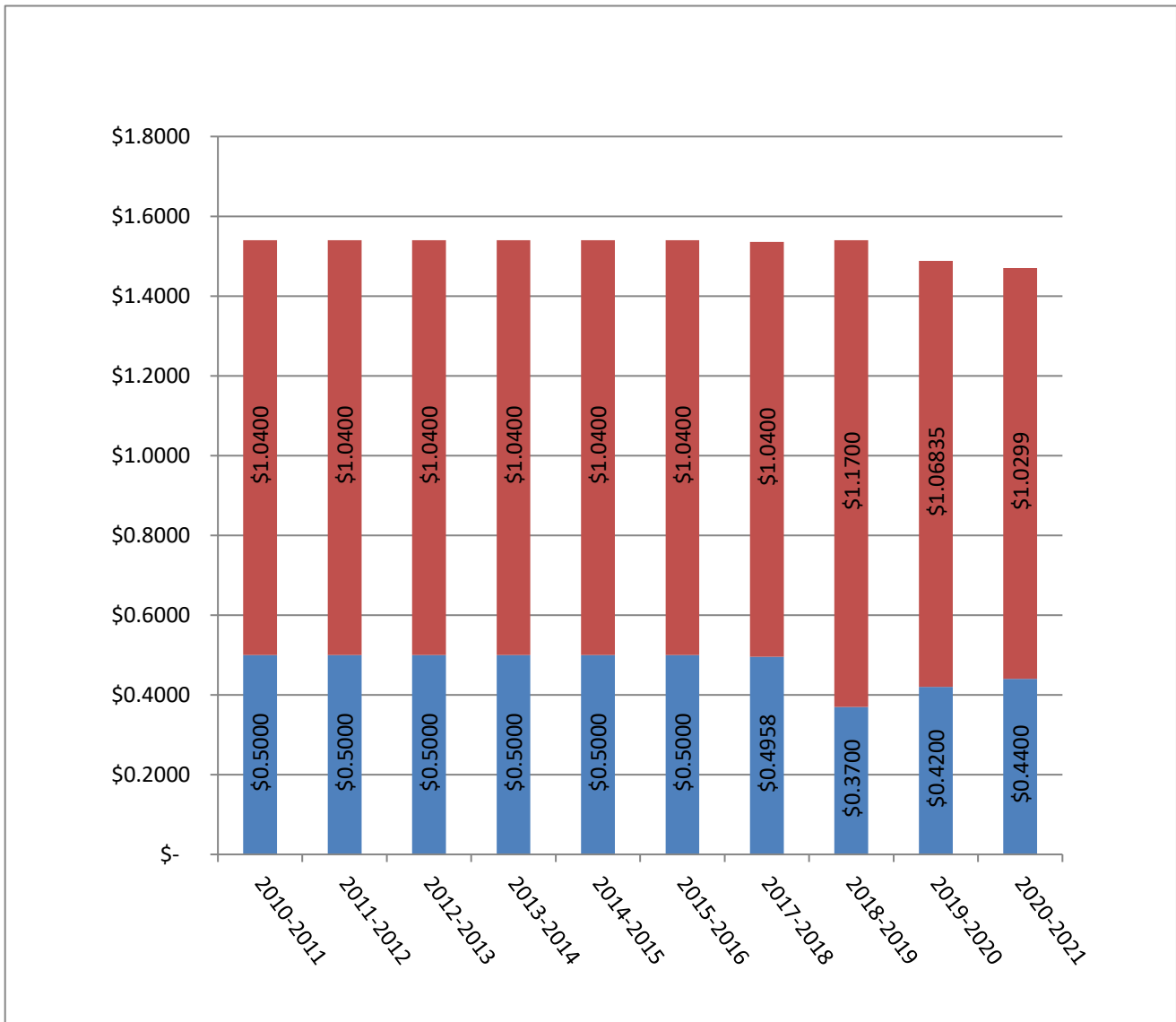
Freeze Adj. Tax Collections	\$ 10,758,263
Freeze Tax Collections	\$ 515,887
<b>Total Estimated Tax Collections at 98%</b>	<b>\$ 11,048,667</b>

**ENNIS INDEPENDENT SCHOOL DISTRICT  
TAX RATE SUMMARY AND HISTORY  
2020-2021**

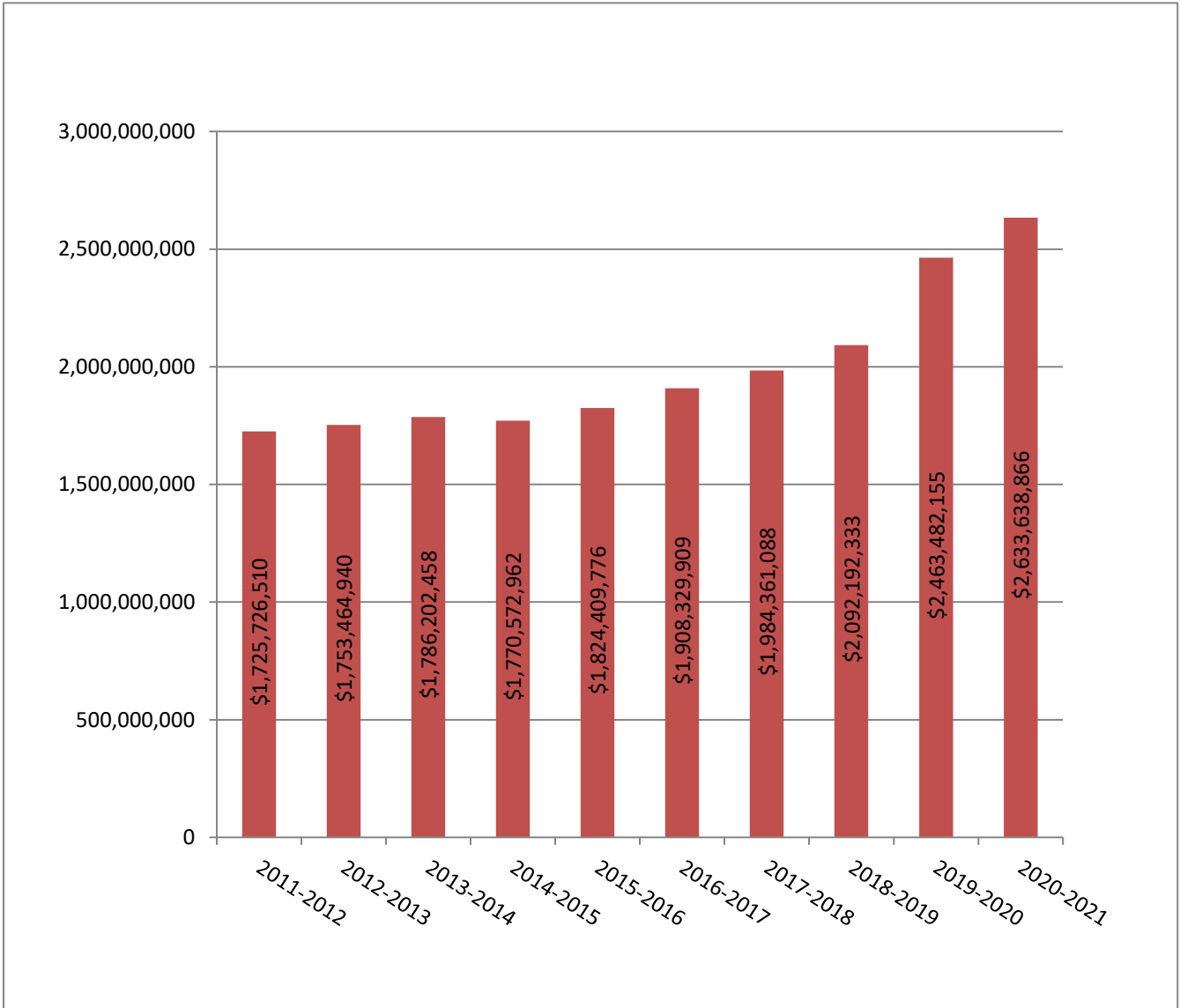
**ACTUAL TAX RATE COMPARISON**

	2020-2021	2019-2020	Change
Rate for Maintenance and Operations	\$ 1.02990	\$ 1.06835	\$ (0.03845)
Rate for Debt Service	0.44000	\$ 0.42000	\$ 0.02000
<b>Total Tax Rate</b>	<b>\$ 1.46990</b>	<b>\$ 1.48835</b>	<b>\$ (0.01845)</b>

**Tax Rate History**



**ENNIS INDEPENDENT SCHOOL DISTRICT  
TOTAL NET TAXABLE PROPERTY VALUES  
2020-2021**



**ENNIS INDEPENDENT SCHOOL DISTRICT  
IMPACT OF PROPOSED TAX LEVY  
ON AVERAGE RESIDENCE  
2020-2021**

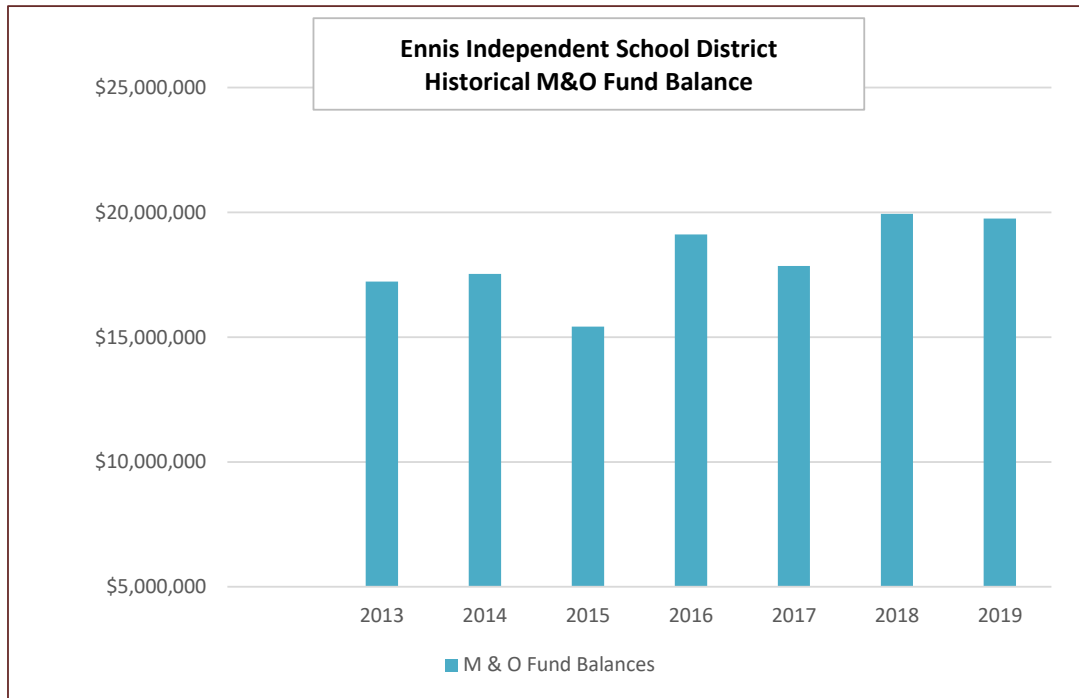
	<b>This Year</b>	<b>Last Year</b>	<b>\$ Change</b>
Average Market Value of Residences	\$ 174,428	\$ 155,128	\$ 19,300
Average Taxable Value of Residences	\$ 128,495	\$ 120,701	\$ 7,794
Last Year's Rate Versus Proposed Rate Per \$100 Value	\$ 1.46990	\$ 1.48835	\$ (0.01845)
Taxes Due on Average Residence	\$ 1,888.74	\$ 1,796.45	\$ 92.29

# SUPPLEMENTAL INFORMATION



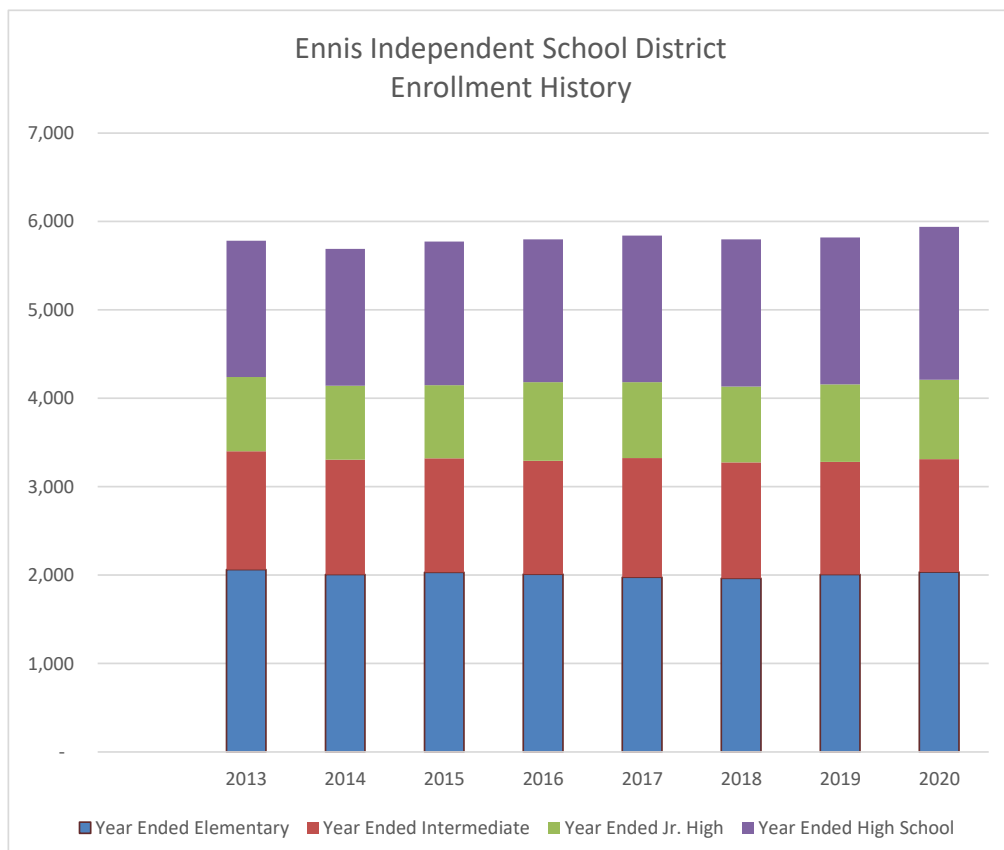
**ENNIS INDEPENDENT SCHOOL DISTRICT  
HISTORICAL M&O FUND BALANCE**

Year Ended August 31	Year End M&O M & O Fund Balances	Total Annual M&O Expenditures	Transfer to Capital Projects or Debt Service	Actual Months of Operating Expenditures
2013	\$ 17,223,774	\$ 40,540,832	\$ -	5.10
2014	\$ 17,530,917	\$ 41,919,668	\$ -	5.02
2015	\$ 15,424,391	\$ 43,023,616	\$ 3,000,000	4.30
2016	\$ 19,119,301	\$ 43,183,673	\$ -	5.31
2017	\$ 17,855,740	\$ 44,410,484	\$ 3,782,022	4.82
2018	\$ 19,938,897	\$ 45,776,998	\$ -	5.23
2019	\$ 19,747,894	\$ 47,359,896	\$ 5,172,916	5.00



**ENNIS INDEPENDENT SCHOOL DISTRICT  
HISTORICAL STUDENT ENROLLMENT**

Year Ended August 31	Elementary	Intermediate	Jr. High	High School	Total	Percentage Increase (Decrease)
2013	2,063	1,337	842	1,540	5,782	
2014	2,009	1,298	837	1,547	5,691	-1.57%
2015	2,031	1,291	828	1,623	5,773	1.44%
2016	2,010	1,285	887	1,617	5,799	0.45%
2017	1,976	1,348	858	1,660	5,842	0.74%
2018	1,964	1,310	859	1,664	5,797	-0.77%
2019	2,007	1,273	877	1,661	5,818	0.36%
2020	2,035	1,276	899	1,729	5,939	2.08%



# DEBT REQUIREMENTS

**ENNIS INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE REQUIREMENTS  
As of August 31, 2020**

Fiscal Year Ending 31-Aug	SERIES 2013		SERIES 2015		SERIES 2016		SERIES 2017		SERIES 2017		SERIES 2020		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2021			6,800,000	2,057,750		428,250		1,178,750			1,205,000	213,986	11,883,736
2022			8,055,000	1,717,750		428,250		1,178,750			980,000	117,250	12,477,000
2023			9,300,000	1,315,000	400,000	428,250		1,178,750			415,000	68,250	13,105,250
2024			8,300,000	850,000	240,000	408,250	2,485,000	1,178,750			250,000	47,500	13,759,500
2025			8,700,000	435,000	360,000	396,250	2,635,000	1,054,500			700,000	35,000	14,315,750
2026			2,545,124	6,534,876	380,000	378,250	2,800,000	922,750			195,533	549,467	14,306,000
2027			2,261,551	6,773,449	400,000	359,250	2,990,000	782,750			161,369	603,631	14,332,000
2028			2,012,888	6,992,112	415,000	339,250	3,280,000	633,250			132,241	647,759	14,452,500
2029			1,790,502	7,179,498	440,000	318,500	4,425,000	469,250			109,008	690,992	15,422,750
2030			1,591,773	7,338,227	465,000	296,500	1,157,975	4,300,025			89,806	730,194	15,969,500
2031			1,645,921	8,694,079	270,000	273,250	1,039,878	4,448,122					16,371,250
2032			983,609	5,936,391	425,388	1,604,362	1,270,452	6,147,548					16,367,750
2033			878,355	6,041,645	469,156	1,559,594	1,134,366	6,283,634					16,366,750
2034			784,382	6,135,618	438,961	1,583,789	1,012,834	6,405,166					16,360,750
2035			700,442	6,219,558	1,258,597	753,153	904,352	6,513,648					16,349,750
2036			625,951	6,299,049	1,845,000	189,250	807,485	6,610,515					16,377,250
2037			558,986	6,366,014	1,940,000	97,000	720,944	6,697,056					16,380,000
2038							6,200,000	248,000	1,361,328	4,958,672			12,768,000
2039	1,930,000	6,730,000											8,660,000
2040	1,825,000	6,835,000											8,660,000
Total	3,755,000	13,565,000	57,534,484	86,886,016	9,747,102	9,841,398	32,863,286	56,231,214	1,361,328	4,958,672	4,237,957	3,704,029	284,685,487