

Edinburg Consolidated Independent School District



# Proposed Budget & District Staffing for 2014-2015

## **Budget Workshop #3**

School Board Budget Workshop  
Tuesday, July 29, 2014



# Edinburg Consolidated Independent School District

## Comparison of Projected State Revenues Release 5 Senate Bill 1

Fund	State Revenues	AMENDED 2013-2014	PROPOSED 2014-2015	Increase/ (Decrease)	Percent Change
		<b>CURRENT TAX RATE</b>	<b>PROPOSED TAX RATE</b>		
M & O		\$ 1.17	\$ 1.17	0.00	
I & S		0.0698	0.0698	0.00	
	<b>TOTAL TAX RATE</b>	<b>\$ 1.2398</b>	<b>\$ 1.2398</b>	<b>0.00</b>	
199	Regular Block Grant	\$ 109,690,992	\$ 115,160,726	\$ 5,469,734	4.99%
199	Tier II Aid	21,334,930	22,648,522	1,313,592	6.16%
199	Staff Allotment	905,000	905,000	0	0.00%
199	Transportation	2,594,566	2,594,566	0	0.00%
199	Teacher Retirement Employer Contribution Assistance	0	2,114,200	2,114,200	
	<b>Total Fund 199:</b>	<b>\$ 134,525,488</b>	<b>\$ 143,423,014</b>	<b>\$ 8,897,526</b>	<b>6.61%</b>
	<b>Budgeted Average Daily Attendance (ADA) for Fund 199</b>	<b>30,889.00</b>	<b>31,354.00</b>	<b>465</b>	



## Edinburg Consolidated Independent School District

### Comparison of Projected State Revenues Release 5 Senate Bill 1

Fund	State Revenues	AMENDED 2013-2014	PROPOSED 2014-2015	Increase/ (Decrease)	Percent Change
161	Compensatory Ed. Grant	32,470,434	33,150,493	680,059	2.09%
162	Career & Technology Grant	13,317,477	13,558,399	240,922	1.81%
164	Special Education Grant	13,479,223	13,724,296	245,073	1.82%
165	Bilingual Education Grant	5,099,437	5,191,689	92,252	1.81%
168	Gifted & Talented Grant	1,031,801	1,066,202	34,401	3.33%
193	High School Allotment	2,207,233	2,383,629	176,396	7.99%
	<b>Total Categorical Aid</b>	<b>67,605,605</b>	<b>69,074,708</b>	<b>1,469,103</b>	<b>2.17%</b>



Edinburg Consolidated Independent School District

Comparison of Projected State Revenues  
Release 5 Senate Bill 1

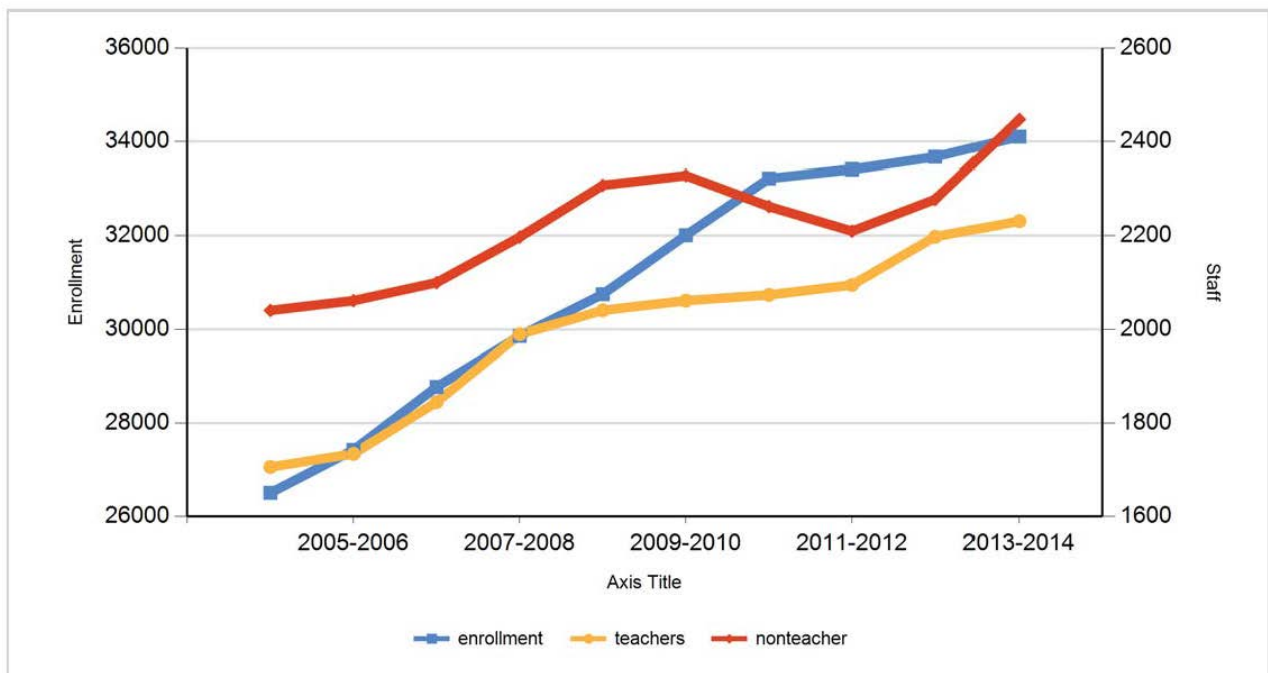
Fund	State Revenues	AMENDED 2013-2014	PROPOSED 2014-2015	Increase/ (Decrease)	Percent Change
511	Existing Debt Allotment	2,671,781	2,705,379	33,598	1.26%
511	IFA Allotment-Bonds	6,777,225	6,689,444	(87,781)	-1.30%
<b>Total Fund 511- Debt Service</b>		<b>9,449,006</b>	<b>9,394,823</b>	<b>(54,183)</b>	<b>-0.57%</b>
<b>Total Projected State Revenues</b>		<b>\$211,580,099</b>	<b>\$ 221,892,545</b>	<b>\$ 10,312,446</b>	<b>4.87%</b>



# Region One Education Service Center EDINBURG CISD

## Indicators of Financial Problems - Student/Teacher Ratio

School Year	Student/ Staff Ratio	Student/ Teacher Ratio	Student/ Non Teacher Ratio	Enrollment	All Staff	Teachers	Non Teachers
2004-2005	7.08	15.54	12.99	26504	3,746	1,706	2,040
2005-2006	7.23	15.82	13.31	27424	3,795	1,734	2,061
2006-2007	7.29	15.60	13.70	28772	3,945	1,845	2,100
2007-2008	7.13	15.01	13.59	29858	4,186	1,989	2,197
2008-2009	7.07	15.07	13.32	30749	4,348	2,040	2,308
2009-2010	7.29	15.53	13.75	32011	4,389	2,061	2,328
2010-2011	7.66	16.02	14.68	33223	4,336	2,073	2,263
2011-2012	7.76	15.95	15.12	33412	4,304	2,095	2,210
2012-2013	7.52	15.32	14.78	33673	4,476	2,198	2,278
2013-2014	7.29	15.28	13.94	34104	4,678	2,231	2,447



Edinburg Consolidated Independent School District



# Budget Summary Reports for General Operating Funds and Debt Service Fund



## Edinburg Consolidated Independent School District

# General Operating Funds and Debt Service Funds Proposed 2014-2015 Revenues and Expenditures

FUND	2014-2015 Proposed Revenues	2014-2015 Proposed Expenditures	Projected Fund Balance at 09-01-14	Net Change in in Fund Balance	Projected Fund Balance at 08-31-15
<b><u>GENERAL OPERATING FUNDS</u></b>					
101 FOOD SERVICES	\$ 24,547,707	\$ 24,547,707	6,459,717	\$ -	\$ 6,459,717
161 STATE COMPENSATORY	33,645,693	35,118,285	1,472,592	\$ (1,472,592)	0
162 CAREER AND TECHNOLOGY GRANT	13,893,399	13,893,399	4,026,090	0	4,026,090
164 STATE SPECIAL EDUCATION	19,533,460	21,983,676	(2,169,691)	(2,450,216)	(4,619,907)
165 STATE BILINGUAL	5,289,689	5,581,403	482,315	(291,714)	190,601
166 FINE ARTS FUND	4,136,295	4,316,599	664,176	(180,304)	483,872
167 ATHLETIC FUND	7,718,648	7,981,424	424,019	(262,776)	161,243
168 GIFTED AND TALENTED	1,077,202	1,208,392	626,004	(131,190)	494,814
193 HIGH SCHOOL ALLOTMENT FUND	2,383,629	2,530,076	146,447	(146,447)	0
199 LOCAL MAINTENANCE	252,659,859	252,659,859	47,188,460	0	47,188,460
<b>TOTALS GENERAL OPERATING FUNDS</b>	<b>\$ 364,885,581</b>	<b>\$ 369,820,820</b>	<b>\$ 59,320,129</b>	<b>\$ (4,935,239)</b>	<b>\$ 54,384,890</b>
<b><u>DEBT SERVICE FUND</u></b>					
511 DEBT SERVICE FUND	\$ 26,141,587	\$ 19,701,469	2,921,780	\$ 6,440,118	9,361,898

Edinburg Consolidated Independent School District



## Budget Summary Reports for All Other Funds





## Edinburg Consolidated Independent School District

## Special Revenue Funds Entitlement Comparison Report 2013-2014 vs 2014-2015

Program	Fund	2013-2014 Planning Amount	2014-2015 Planning Amount	Difference	%
Title I, Part A	211	\$ 14,597,743	\$ 14,154,089	\$ (443,654)	-3.0%
Title I, Part, Subpart 2	211 (Sub Part 2)	167,118	227,884	60,766	36.4%
Title I, Part C	212	1,876,779	2,108,574	231,795	12.4%
IDEA -B Formula	224	4,130,394	4,431,377	300,983	7.3%
IDEA -B Preschool	225	46,522	43,529	(2,993)	-6.4%
Carl Perkins Career & Tech	244	524,639	559,236	34,597	6.6%
Title II, Part A	255	1,258,451	1,064,151	(194,300)	-15.4%
Title III, Part A	263	1,024,213	1,271,947	247,734	24.2%
<b>Grand Totals:</b>		<b>\$ 23,625,859</b>	<b>\$ 23,860,787</b>	<b>\$ 234,928</b>	<b>1.0%</b>



## Edinburg Consolidated Independent School District

### Special Revenue Funds Proposed 2014-2015 Revenues and Expenditures

FUND	2014-2015		Net Change in Fund Balance	Projected Fund Balance at 08-31-15
	Preliminary Revenues	Preliminary Expenditures		
211 ESEA TITLE I A- IMPRV BASIC PGMS	15,020,975	15,020,975	-	-
212 ESEA TITLE I C-MIGRANT	2,420,716	2,420,716	-	-
224 IDEA-PART B, FORMULA	6,275,150	6,275,150	-	-
225 IDEA-PART B PRE-SCHOOL	46,680	46,680	-	-
244 CAREER & TECHNICAL BASIC GRT	559,236	559,236	-	-
255 ESEA TITLE II- A TPTR	1,371,088	1,371,088	-	-
263 ESEA TITLE III A- ACQS & ENHCE	1,128,080	1,128,080	-	-
410 STATE TEXTBOOK FUND	2,713,407	2,713,407	-	-
<b>TOTALS SPECIAL REVENUE FUNDS</b>	<b>\$ 29,535,332</b>	<b>\$29,535,332</b>	<b>\$ -</b>	<b>\$ -</b>

Edinburg Consolidated Independent School District



# Fund Balance History for Local Maintenance Fund 199



## Edinburg Consolidated Independent School District

### Local Maintenance - Fund 199 Fund Balance History

Fiscal Year	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 *	2014-2015**
Total Revenues/Other Resources	199,209,395	217,376,293	213,443,174	213,883,426	227,966,031	218,869,346	242,872,884	252,659,859
Total Expenditures/Other Uses	199,209,395	215,258,348	208,826,890	209,868,475	221,752,387	221,087,830	247,326,254	252,659,859
(Deficit)/Surplus	0	2,117,945	4,616,284	4,014,951	6,213,644	(2,218,484)	(4,453,370)	0
Actual Beginning Fund Bal 9/1	25,750,284	25,750,284	27,384,273	39,763,963	43,942,186	52,230,554	51,641,830	47,188,460
Projected Ending Fund Bal 8/31	25,750,284	27,868,229	32,000,557	43,778,914	50,155,830	50,012,070	47,188,460	47,188,460

\* Fiscal Year in Progress

\*\* Based on Projected Fund Balance

Edinburg Consolidated Independent School District



## Comparison of Taxable Values



## Edinburg Consolidated Independent School District

### Comparison of Taxable Values

<u>Property Category</u>	<u>2013 Certified Taxable Values</u>	<u>2014 Preliminary Taxable Values *</u>	<u>Increase/Decrease</u>	<u>Percent Increase/(Decrease)</u>
Real & Personal	\$ 4,460,306,529	\$ 4,594,101,059	\$ 133,794,530	3.00%
Minerals/Utilities	403,941,746	403,941,746	-	0.00%
<b>TOTAL</b>	<b>\$ 4,864,248,275</b>	<b>\$ 4,998,042,805</b>	<b>\$ 133,794,530</b>	<b>2.75%</b>

\* The 2014 Preliminary Taxable Values as provided by the Hidalgo County Appraisal District on April 30, 2014.

Edinburg Consolidated Independent School District



# Local Maintenance and Debt Service



Edinburg Consolidated Independent School District

**Local Maintenance - Fund 199**  
**Debt Service - Fund 511**  
**Tax Revenue - 5710**

	Maintenance & Operations	Debt Service	Total
2014 Preliminary Taxable Values *	\$ 4,998,042,805	\$ 4,998,042,805	\$ 4,998,042,805
Projected 2014 Tax Rate	1.17	0.06980	1.2398
Projected Tax Levy	59,516,471	4,528,004	64,044,475
Est. Current Taxes @ 92 % Collection Rate	54,755,153	4,165,764	58,920,917
Est. Revenue Prior Years Taxes	3,182,529	339,000	3,521,529
Est. Revenue Penalties & Interest	2,004,000	225,000	2,229,000
	<u>\$ 59,941,682</u>	<u>\$ 4,729,764</u>	<u>\$ 64,671,446</u>

\* The 2014 Preliminary Taxable Values as provided by the Hidalgo County Appraisal District on April 30, 2014.

Comparison of Tax Rate	2013	Estimated 2014	Increase/Decrease
ECISD Maintenance & Operation	\$ 1.1700	\$ 1.1700	\$ -
ECISD Debt Service	\$ 0.0698	\$ 0.0698	\$ -
Total Tax Rate	<u>\$ 1.2398</u>	<u>\$ 1.2398</u>	<u>\$ -</u>

	Tax Collection Rate
<u>YEAR</u>	
2008	94.04%
2009	93.88%
2010	94.58%
2011	95.27%
2012	<u>95.39%</u>
Average Tax Collection Rate	<u>94.63%</u>



Edinburg Consolidated Independent School District



# Analysis by Moak Casey And Associates on Rate Change Impact



## Edinburg Consolidated Independent School District

Analysis by Moak Casey and Associates

### Edinburg CISD Rate Change Impact Revised February 16, 2014

M&O Gains from Rate Increase	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
M&O Tax Collection Change	6,177,108	6,177,108	6,148,944	6,148,944	6,148,944
Tier 2 State Aid Change	<u>13,876,046</u>	<u>14,251,301</u>	<u>14,288,864</u>	<u>14,288,864</u>	<u>14,288,864</u>
Total State and Local M&O Revenue Change	20,053,154	20,428,409	20,437,808	20,437,808	20,437,808
<b>I&amp;S Revenue Losses from Rate Decrease</b>					
Reduction in IFA State Aid due to I&S Shortfall	-\$1,295,447	-\$5,677,807	-\$5,955,133	-\$5,950,679	-\$3,565,988
Local Taxes for I&S	<u>-\$6,177,108</u>	<u>-\$6,177,108</u>	<u>-\$6,148,944</u>	<u>-\$6,148,944</u>	<u>-\$6,148,944</u>
Total I&S Revenue	-\$7,472,555	<b>-\$11,854,915</b>	-\$12,104,077	-\$12,099,623	-\$9,714,932
<b>Net Total Revenue Change</b>	<b>12,580,599</b>	<b>8,573,494</b>	<b>8,333,731</b>	<b>8,338,185</b>	<b>10,722,876</b>

Edinburg Consolidated Independent School District



**2014-2015**  
**Facility Needs Assessment**



## Edinburg Consolidated Independent School District Proposed Maintenance and Facilities Projects

Nbr	Campus	Description	HVAC & Lighting Retrofits
<b>FACILITY IMPROVEMENTS</b>			
1	Freddy Gonzalez	Renovation of classrooms	1,750,000
<b>SUB-TOTAL</b>			<b>\$ 1,750,000</b>
<b>HVAC RETROFITS</b>			
2	Memorial	Replace 2 cooling towers	400,000
3	Memorial	Electric Reheat Redesign (in lieu of boilers)	150,000
4	South Middle	Cooling Tower Repairs	100,000
5	Esparza	1 Chiller Replacement	150,000
6	De La Vina	1 Chiller Replacement	135,000
7	Betts	HVAC DX Split System Retrofit	275,000
8	Villarreal	HVAC DX Split System Retrofit	275,000
9	Hargill	HVAC DX Split System Retrofit	160,000
10	Guerra	HVAC DX Split System Retrofit	275,000
11	Trevino	HVAC DX Split System Retrofit	270,000
12	De La Vina	New Building Automation System	160,000
<b>SUB-TOTAL</b>			<b>\$ 2,350,000</b>
<b>LIGHTING RETROFITS</b>			
13	Zavala	Lighting Retrofit	\$ 289,940
14	Monte Cristo	Lighting Retrofit	287,625
15	Escandon	Lighting Retrofit	273,215
16	Truman	Lighting Retrofit	317,995
17	Eisenhower	Lighting Retrofit	316,205
18	Cavazos	Lighting Retrofit	115,020
<b>SUB-TOTAL</b>			<b>\$ 1,600,000</b>
<b>GRAND TOTAL</b>			<b>\$ 5,700,000</b>

Edinburg Consolidated Independent School District



# District Capital Improvements



## Edinburg Consolidated Independent School District

### Proposed Capital Improvements

CAMPUS	PROJECT DESCRIPTION	PROJECT COST
001 Edinburg High School	New Entrance Canopy	\$ 50,000
002 Johnny Economedes High School	Entrance Security Doors	75,000
003 Edinburg North High School	Entrance Security Doors	50,000
	Softball Dugout Additions	100,000
005 ECISD Academy	North Parking Lot - 45 Spaces	150,000
043 B.L. Garza Middle School	Entrance Security Doors	20,000
	Student Drop Off Canopy	75,000
044 South Middle Schools	Entrance Security Doors	20,000
045 Memorial Middle School	Entrance Security Doors	20,000
046 Barrientes Middle School	Entrance Security Doors	50,000
103 Hargill Elementary	Playscape	50,000
105 Jefferson Elementary	Gym /Addition & Improvements	425,000
111 Travis Elementary	Playscape	50,000
116 Escandon Elementary	Parking Lot Addition	125,000
119 Truman Elementary	Parking Lot Addition	125,000
125 Avila Elementary	Kitchen Flooring	40,000
820 Career Technology	Ag Farm Addition	275,000
939 Transportation	Bus Parking Lot Improvements	300,000
<b>TOTAL BUDGET:</b>		<b>\$ 2,000,000</b>

Edinburg Consolidated Independent School District



# District Staffing



## Edinburg Consolidated Independent School District

### Summary of New and Reorganized Positions

Position Type	Number of Positions	Total Average Payroll Cost
Professionals	39	1,843,466
Paraprofessionals	13	278,621
Classified	2	50,500
<b>Total:</b>	<b>54*</b>	<b>\$ 2,172,587</b>

*Instructional Included in Total	
Teachers	39
Instructional Aide	13
<b>Total:</b>	<b>52</b>





## Edinburg Consolidated Independent School District

### Professional New and Reorganized Positions

Position	Number of Positions	Total Average Payroll Cost
<u>New</u>		
Elementary Teachers	17	767,380
Middle School Teachers	4	180,560
High School Teachers	5	225,700
Special Education (Co-Teachers)	1	45,140
Orientation Mobility Specialist	1	49,000
Middle School Trainers	3	150,000
Dieticians	2	113,266
<u>Reorganized</u>		
Adaptive PE Coach	1	45,140
Occupational Therapist	3	177,000
Special Education (Co-Teachers)	2	90,280
<b>Total :</b>	<b>39</b>	<b>\$ 1,843,466</b>



## Edinburg Consolidated Independent School District

### Paraprofessional New and Reorganized

Position	Number of Positions	Total Average Payroll Cost
Instructional Aides	12	255,336
Adaptive PE	1	23,285
<b>Total:</b>	<b>13</b>	<b>\$ 278,621</b>



Edinburg Consolidated Independent School District

Proposed Increase Evaluation

Fund	FTE	Option I	
		Teachers, Nurses, Librarians 3% Non-Teaching Professionals 3% Clerical/Paraprofessional 3% Classified 3%	
101 FOOD SERVICES	327.13252	\$	258,103
161 STATE COMPENSATORY	337.35		609,342
162 STATE VOCATIONAL	101.5		206,997
164 STATE SPECIAL EDUCATION	324.88		664,457
165 STATE BILINGUAL	43		64,918
166 FINE ARTS FUND	7		20,315
167 ATHLETIC FUND	28		51,902
168 GIFTED & TALENTED	2		4,818
193 HIGH SCHOOL ALLOTMENT FUND	16.5		34,594
<b>199 LOCAL MAINTENANCE</b>	<b>2996.737</b>		<b>5,863,337</b>
211 ESEA TITLE I A-IMPR BASIC PGMS	307		419,152
212 ESEA TITLE I C-MIGRANT	62.5		87,077
224 IDEA-PART B,FORMULA	166.5		208,590
225 IDEA-PART B,PRESCHOOL	1		1,157
244 CAREER & TECHNICAL-BASIC GRANT	5		13,420
255 ESEA TITLE II A-TPTR	18		54,116
263 ESEA TITLE III A-ACQS & ENHCE	17		35,334
274 GEARUP	1.65		4,428
289 TEXAS LITERACY INIITIATIVE	26		63,973
752 PRINT SHOP FUND	3		3,938
<b>Total:</b>	<b>4,791.75</b>	<b>\$</b>	<b>8,669,968</b>

Edinburg Consolidated Independent School District



# Proposed Salary Schedules and Supplements

Edinburg Consolidated Independent School District



# Proposed Budget & District Staffing for 2014-2015

## Questions & Answers

**Budget Workshop #3**

**Non-discrimination Statement**

It is the policy of Edinburg CISD not to discriminate on the basis of sex, age, handicap, religion, race, color, or national origin in its educational programs.  
Es póliza del Distrito Escolar de Edinburg el no discriminar por razones con base en sexo, edad, discapacidad, religión, raza, color, ni origen nacional dentro de sus programas educacionales.