

Edinburg Consolidated Independent School District

Proposed Budget and Tax Rate for 2011-2012 School Year



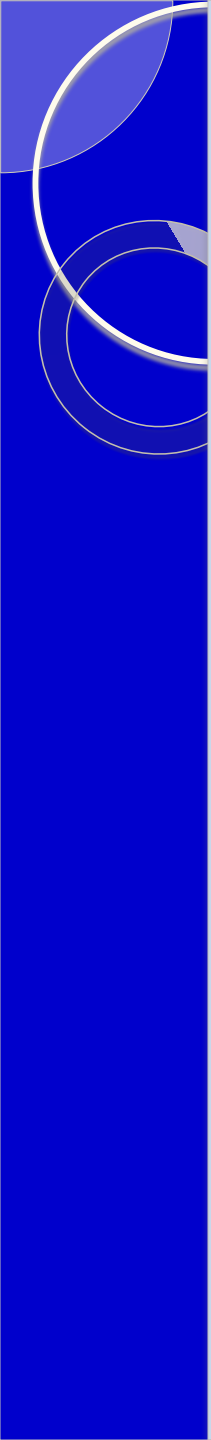
Tuesday, August 23, 2011



2011-2012 Proposed Tax Rate

Proposed Tax Rate For 2011-2012 School Year

| Comparison of Tax Rate | 2010 | Estimated 2011 | Increase/Decrease |
|--------------------------------|------------------|------------------|-------------------|
| ECISD Maintenance & Operations | \$ 1.0400 | \$ 1.1700 | \$ 0.1300 |
| ECISD Debt Service | \$ 0.1998 ** | \$ 0.0698 | \$ (0.1300) |
| Total Tax Rate | \$ 1.2398 | \$ 1.2398 | \$ - |



2011-2012 Proposed Budget

Comparison of Revenues and Other Sources by Funds 2011-2012

| FUND | AMENDED 2010-2011 | PROPOSED 2011-2012 | Increase / (Decrease) | Percent Change |
|---|----------------------|-----------------------|--------------------------|-------------------|
| TOTALS GENERAL OPERATING FUNDS ^(1XX) | \$311,264,928 | \$ 318,309,052 | \$ 7,044,124 | 2.26% |
| TOTALS SPECIAL REVENUE FUNDS ^(2XX, 3XX, 4XX) | 57,198,745 | 30,586,349 | (26,612,396) | -46.53% |
| 511 DEBT SERVICE FUND | \$ 18,794,246 | \$ 17,369,792 | \$ (1,424,454) | -7.58% |
| GRAND TOTAL ALL FUNDS | \$387,257,919 | \$ 366,265,193 | \$ (20,992,726) | -5.42% |

Comparison of Projected State Revenues 2011-2012

RELEASE 4 SENATE BILL 1

| Fund | State Revenues | AMENDED 2010-2011 | PROPOSED 2011-2012 | Increase/ (Decrease) | Percent Change |
|-------------------------------------|---|-----------------------|-----------------------|-------------------------|-------------------|
| 199 | Regular Block Grant | \$ 88,019,593 | \$ 90,886,494 | \$ 2,866,901 | 3.26% |
| 199 | Tier II Aid | 7,029,193 | 16,843,176 | 9,813,983 | 139.62% |
| 199 | Staff Allotment | 907,000 | 905,000 | (2,000) | -0.22% |
| 199 | Transportation | 2,417,778 | 2,417,778 | 0 | 0.00% |
| 199 | New Instructional Facilities Allotment | 492,500 | 0 | (492,500) | -100.00% |
| | State Fiscal Stabilization Fund Foundation School Grant | 6,973,312 | 0 | (6,973,312) | -100.00% |
| | State Fiscal Stabilization Available School Fund Grant | 4,044,737 | 0 | (4,044,737) | -100.00% |
| Total Fund 199 | | \$ 109,884,113 | \$ 111,052,448 | \$ 1,168,335 | 1.06% |
| Budgeted ADA for Fund 199 | | 30,240.00 | 30,240.00 | | |
| Anticipated PEIMS Total Refined ADA | | 30,835.273 | | | |

Comparison of Projected State Revenues 2011-2012

RELEASE 4 SENATE BILL 1

| Fund | State Revenues | AMENDED 2010-2011 | PROPOSED 2011-2012 | Increase/ (Decrease) | Percent Change |
|--|-------------------------------------|-----------------------|-----------------------|-------------------------|-------------------|
| 161 | Compensatory Ed. Grant | 28,995,993 | 28,995,993 | 0 | 0.00% |
| 162 | Career & Technology Grant | 11,047,007 | 11,047,007 | 0 | 0.00% |
| 164 | Special Education Grant | 14,744,572 | 14,744,572 | 0 | 0.00% |
| 165 | Bilingual Education Grant | 4,748,688 | 4,748,688 | 0 | 0.00% |
| 168 | Gifted & Talented Grant | 972,308 | 972,308 | 0 | 0.00% |
| 193 | High School Allotment | 2,187,793 | 2,187,793 | 0 | 0.00% |
| 411 | Technology Fund | 889,963 | 0 | (889,963) | -100.00% |
| | Total Categorical Aid | 63,586,324 | 62,696,361 | (889,963) | -1.40% |
| 511 | Existing Debt Allotment | 2,277,739 | 2,396,470 | 118,731 | 5.21% |
| 511 | IFA Allotment-Bonds | 5,994,201 | 7,242,980 | 1,248,779 | 20.83% |
| | Total Fund 511- Debt Service | 8,271,940 | 9,639,450 | 1,367,510 | 16.53% |
| Total Projected State Revenues | | \$ 181,742,377 | \$ 183,388,259 | \$ 1,645,882 | 0.91% |
| Budgeted ADA for Fund 199 | | 30,240.00 | 30,240.00 | | |
| Anticipated PEIMS Total Refined ADA | | 30,835.273 | | | |

General Operating and Debt Service Funds

Proposed Revenues and Expenditures

2011-2012

| FUND | 2011-2012 Proposed Revenues | 2011-2012 Proposed Expenditures | Projected Fund Balance at 09-01-11 | Net Change in Fund Balance | Projected Fund Balance at 08-31-12 |
|---------------------------------------|-----------------------------------|---------------------------------------|--|-------------------------------|--|
| <u>GENERAL OPERATING FUNDS</u> | | | | | |
| 101 FOOD SERVICES | \$ 22,566,004 | \$ 22,566,004 | 4,499,950 | \$ - | \$ 4,499,950 |
| 161 STATE COMPENSATORY | 29,491,193 | 29,759,877 | 268,684 | (268,684) | - |
| 162 CAREER AND TECHNOLOGY GRANT | 11,645,837 | 11,140,268 | (446,542) | 505,569 | 59,027 |
| 164 STATE SPECIAL EDUCATION | 18,677,925 | 19,853,030 | (1,363,335) | (1,175,105) | (2,538,440) |
| 165 STATE BILINGUAL | 4,846,688 | 5,036,772 | 190,084 | (190,084) | - |
| 166 FINE ARTS FUND | 3,438,143 | 3,752,089 | 1,080,618 | (313,946) | 766,672 |
| 167 ATHLETIC FUND | 5,802,085 | 5,926,035 | 830,170 | (123,950) | 706,220 |
| 168 GIFTED AND TALENTED | 983,308 | 1,219,343 | 822,191 | (236,035) | 586,156 |
| 193 HIGH SCHOOL ALLOTMENT FUND | 2,187,793 | 2,187,793 | 469,967 | - | 469,967 |
| 199 LOCAL MAINTENANCE | <u>218,670,076</u> | <u>206,179,787</u> | <u>37,341,024</u> | <u>12,490,289</u> | <u>49,831,313</u> |
| TOTALS GENERAL OPERATING FUNDS | <u>\$ 318,309,052</u> | <u>\$ 307,620,998</u> | <u>\$ 43,692,811</u> | <u>\$ 10,688,054</u> | <u>\$ 54,380,865</u> |
| <u>DEBT SERVICE FUND</u> | | | | | |
| 511 DEBT SERVICE FUND | <u>\$ 17,369,792</u> | <u>\$ 19,618,212</u> | <u>3,246,458</u> | <u>\$ (2,248,420)</u> | <u>998,038</u> |

Fund Balance Summary as of 8/12/2011

| Description | 199 <u>Fund</u> |
|--|--------------------------|
| <u>PROJECTED BUDGETED FUND BALANCE @ 8/31/2011</u> | |
| Nonspendable/Restricted Fund Balance: | |
| Nonspendable Inventories | 754,759 |
| Restricted for Federal/State Grants | - |
| Unassigned Fund Balance: | |
| Unassigned Fund Balance | 50,124,156 |
| Total Projected Budgeted Fund Balance before Commitment | <u>50,878,914</u> |
| LESS: | |
| Committed or Assigned Fund Balance: | |
| Committed for Construction | 2,100,000 |
| Committed for Capital Expenditures for Equipment | 5,000,000 |
| IFA - Lease Purchase Revenue | 3,887,890 |
| TEA ASATR Revenue | 2,550,000 |
| Total Projected Budgeted Fund Balance @ 8/31/2011 | <u>37,341,024</u> |

General Operating Proposed Revenues and Expenditures 2011-2012

Local Maintenance

| Fund | 2011-2012 Proposed Revenue | 2011-2012 Proposed Expenditures | Net Change in Fund Balance | Projected Fund Balance at 08-31-12 |
|------|----------------------------------|---------------------------------------|-------------------------------|--|
| 199 | \$ 218,670,076 | \$ 206,179,787 | \$ 12,490,289 | \$ 49,831,313 |

| | |
|---|--------------------------|
| Projected 2010-2011 Fund Balance | \$ 37,341,024 |
| Net Change In Fund Balance 2011-2012 | <u>12,490,289</u> |
| Projected Fund Balance at 8-31-12 | \$ 49,831,313 |

Comparison of Staff FTE's by Fund 2011-2012 Current vs. 2011-2012 Forecast

| FUND | Current 2010-2011 | Proposed 2011-2012 | Net Change |
|------------------------------------|----------------------|-----------------------|---------------|
| 101 Food Service | 313 | 311 | (2) |
| 161 State Compensatory | 322 | 297 | (25) |
| 162 State Vocational | 97 | 95 | (2) |
| 164 State Special Education | 301 | 301 | 0 |
| 165 State Bilingual | 55 | 50 | (5) |
| 166 Fine Arts Fund | 6 | 6 | 0 |
| 167 Athletic Fund | 19 | 19 | 0 |
| 168 Gifted & Talented | 2 | 2 | 0 |
| 193 High School Allotment Fund | 15 | 14 | (1) |
| 199 Local Maintenance | 2,795 | 2,715 * | (80) |
| 211 ESEA Title I A-IMPR BASIC PGMS | 353 | 344 | (9) |
| 212 ESEA Title I C-Migrant | 51 | 53 | 2 |
| 224 IDEA Part B Formula | 164 | 158 | (6) |
| 225 IDEA Part B Discretionary | 2 | 2 | 0 |
| 244 Career & Technical Basic Grant | 4 | 5 | 1 |
| 255 ESEA Title II A-TPTR | 24 | 23 | (1) |
| 263 ESEA Title III A-ACQS & ENHCE | 16 | 18 | 2 |
| 266 SFSF Title XIV - ARRA of 2009 | 2 | 0 | (2) |
| 274 Gearup | 6 | 0 | (6) |
| 285 Title I A - ARRA | 1 | 0 | (1) |
| 286 Texas Title I PSG - ARRA | 4 | 4 | 0 |
| 394 Life Skills PGM-Student PRNTS | 1 | 0 | (1) |
| 752 Print Shop Fund | 4 | 4 | 0 |
| TOTALS: | 4,557 | 4,420 | (136) |

* 15 FTE's added to Budget for Growth

2011-2012 Plan for Projected State Revenue Reduction

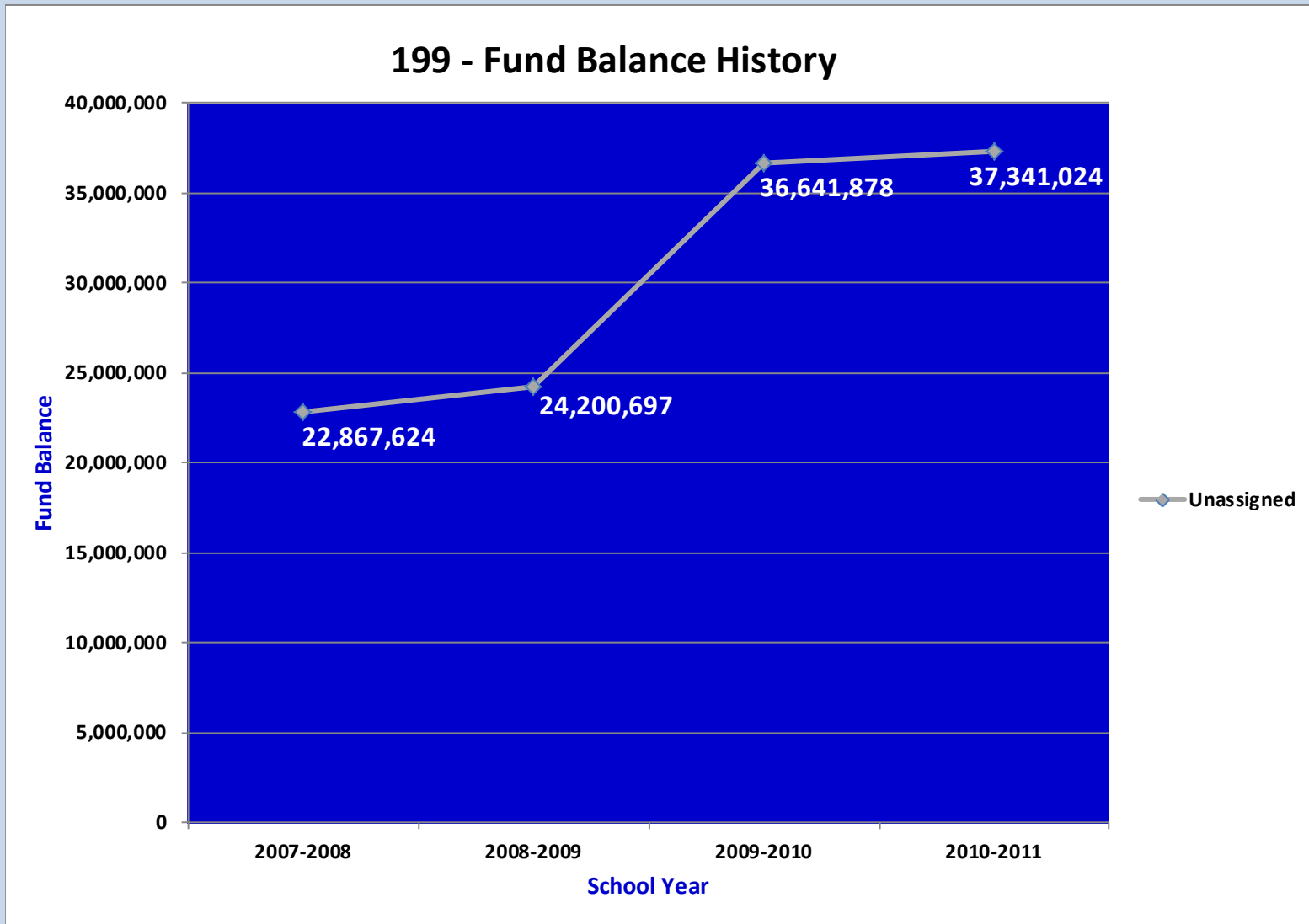
| | |
|---|----------------------|
| Anticipated Reduction of State Revenues | \$ 12,700,000 |
| Proposed Budget Reductions: | |
| TIER I | |
| 1. Construction Contingency Fund | (2,000,000) |
| 2. Consultants | (2,592,681) |
| 3. Reduction of Department Budgets | (3,000,000) |
| 4. Technology - Hardware | (1,217,892) |
| TIER II | |
| 1. Employee Attendance Incentives | (609,100) |
| 2. Custodial Substitutes | (120,000) |
| 3. Substitutes to cover Staff Development | (166,733) |
| 4. Vacancies/Positions to be closed/Reclassifications | (3,574,483) |
| Total Revenue Needed: | \$ - |
| 2010-2011 Projected Current Revenue Available for State Fund Reduction and Robert Vela High School | |
| State Fiscal Stabilization Fund (SFSF) 2010 Reclassification | \$ 1,700,000 |
| State Fiscal Stabilization Fund (SFSF) 2011 Reclassification | \$ 2,500,000 |
| Edu Jobs Grant | \$ 5,700,000 |
| Total Projected Revenue Available | \$ 9,900,000 |

2011-2012 Plan for Projected Startup Costs For Robert Vela High School

| | |
|--|-----------------------|
| Projected Startup Cost for Robert Vela High School (9 th - 12 th) | \$ (6,543,614) |
| 2010-2011 Projected Revenue Available | <u>\$ 9,900,000</u> |

Projected Remaining Balance Available: \$ 3,356,386

Fund Balance History for Local Maintenance Fund - 199



2011-2012

Tax Rate Analysis of Debt Service Fund

Comparison of Taxable Values

| <u>Property Category</u> | <u>2010 Certified Taxable Values</u> | <u>2011 Certified Taxable Values *</u> | <u>Increase/Decrease</u> | <u>Percent Increase/(Decrease)</u> |
|--------------------------|--------------------------------------|--|--------------------------|------------------------------------|
| Real & Personal | \$ 4,142,342,562 | \$ 4,258,625,469 | \$ 116,282,907 | 2.81% |
| Minerals/Utilities | \$ 1,104,356,490 | 645,524,416 | \$ (458,832,074) | -41.55% |
| TOTAL | \$ 5,246,699,052 | \$ 4,904,149,885 | \$ (342,549,167) | -6.53% |

* The 2011 Certified Taxable Values as provided by the Hidalgo County Appraisal District on July 26, 2011

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

| | Maintenance & Operations | Debt Service | Total |
|---|--------------------------|---------------------|----------------------|
| 2011 Certified Taxable Value * | \$ 4,904,149,885 | \$ 4,904,149,885 | \$ 4,904,149,885 |
| Projected 2011 Tax Rate | 1.17 | 0.06980 | 1.2398 |
| Projected Tax Levy | 58,131,393 | 4,175,936 | 62,307,329 |
| Est. Current Taxes @ 90 % Collection Rate | 52,318,253 | 3,758,342 | 56,076,595 |
| Est. Revenue Prior Years Taxes | 3,182,529 | 285,000 | 3,467,529 |
| Est. Revenue Penalties & Interest | 2,004,000 | 170,000 | 2,174,000 |
| | \$ 57,504,782 | \$ 4,213,342 | \$ 61,718,124 |

* The 2011 Certified Taxable Values as provided by the Hidalgo County Appraisal District on July 26, 2011

| Comparison of Tax Rate | 2010 | Estimated 2011 | Increase/Decrease |
|--------------------------------|------------------|------------------|-------------------|
| ECISD Maintenance & Operations | \$ 1.0400 | \$ 1.1700 | \$ 0.1300 |
| ECISD Debt Service | \$ 0.1998 ** | \$ 0.0698 | \$ (0.1300) |
| Total Tax Rate | \$ 1.2398 | \$ 1.2398 | \$ - |

Debt Service - Fund 511

Projected Tax Collections

| Fiscal Year | Taxable Values | % Decrease from Prior Year | Projected Tax Collections with Current Tax Rate of \$.1998 | Projected Tax Collections with Proposed Tax Rate of \$.21998 Increase of 2 cents | Increase in Projected Tax Collections |
|--------------|----------------|----------------------------|--|--|---------------------------------------|
| 2010-2011 | 5,246,699,052 | -5.36% | \$ 10,102,784 | \$ 10,102,784 | \$ - |
| 2011-2012 * | 4,904,149,885 | -6.53% | 9,951,197 | 10,833,944 | \$ 882,747 |
| 2012-2013 ** | 4,583,908,898 | -6.53% | 9,375,340 | 10,200,444 | \$ 825,104 |
| 2013-2014 ** | 4,284,579,647 | -6.53% | 8,837,086 | 9,608,310 | \$ 771,224 |

* The 2011-2012 Certified Taxable Values as provided by the Hidalgo County Appraisal District on July 26, 2011.

** Projected Taxable Values

Debt Service - Fund 511
Financial Projection Summary – Tax Transfer (2011-12)
and One Cent Increase for 2012-13
and One Cent Increase for 2013-14 (After State Adjustments)

| | Projected 2010-2011 | Projected 2011-2012 | Projected 2012-2013 | Projected 2013-2014 |
|---|------------------------|------------------------|------------------------|------------------------|
| Tax Rate | 0.1998 | 0.0698 | 0.2098 | 0.2198 |
| <u>Revenues</u> | | | | |
| 5700 Local Revenues | \$10,522,306 | \$4,230,342 | \$9,849,275 | \$9,673,297 |
| 5800 State Revenues | \$8,271,940 | \$9,651,078 | \$9,903,881 | \$10,650,400 |
| Total Revenues | \$18,794,246 | \$13,881,420 | \$19,753,156 | \$20,323,697 |
| <u>Expenditures</u> | | | | |
| 6000 Total Expenditures | \$19,610,235 | \$19,618,212 | \$20,001,954 | \$20,006,416 |
| Excess of Revenues over Expenditures | -\$815,989 | -\$5,736,792 | -\$248,798 | \$317,281 |
| Beginning Fund Balance | \$4,062,446 | \$3,246,457 | \$1,009,665 | \$760,867 |
| General Fund Transfer | \$0 | \$3,500,000 | \$0 | \$0 |
| Ending Fund Balance | \$3,246,457 | \$1,009,665 | \$760,867 | \$1,078,148 |

Debt Service - Fund 511
Financial Projection Summary – Tax Transfer (2011-12)
and Two Cent Increase for 2012-13 and 2013-14
(After State Adjustments)

| | Projected 2010-2011 | Projected 2011-2012 | Projected 2012-2013 | Projected 2013-2014 |
|---|------------------------|------------------------|------------------------|------------------------|
| Tax Rate | 0.1998 | 0.0698 | 0.2198 | 0.2198 |
| <u>Revenues</u> | | | | |
| 5700 Local Revenues | \$10,522,306 | \$4,230,342 | \$10,283,852 | \$9,673,297 |
| 5800 State Revenues | \$8,271,940 | \$9,651,078 | \$9,903,881 | \$10,650,400 |
| Total Revenues | \$18,794,246 | \$13,881,420 | \$20,187,733 | \$20,323,697 |
| <u>Expenditures</u> | | | | |
| 6000 Total Expenditures | \$19,610,235 | \$19,618,212 | \$20,001,954 | \$20,006,416 |
| Excess of Revenues over Expenditures | -\$815,989 | -\$5,736,792 | \$185,779 | \$317,281 |
| Beginning Fund Balance | \$4,062,446 | \$3,246,457 | \$1,009,665 | \$1,195,444 |
| General Fund Transfer | \$0 | \$3,500,000 | \$0 | \$0 |
| Ending Fund Balance | \$3,246,457 | \$1,009,665 | \$1,195,444 | \$1,512,725 |



Proposed 2011-2012 Salary Schedules & Supplements

Legal Counsel Documents



**Legal Opinion From
O'Hanlon, McCollom & Demerath
Attorneys and Counselors At Law**

PROCLAMATION
BY THE
Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

I, RICK PERRY, Governor of Texas, issued an Emergency Disaster Proclamation on June 28, 2010, as Hurricane Alex posed a threat of imminent disaster along the Texas Coast in specified counties in Texas.

WHEREAS, Hurricane Alex and Tropical Depression Two caused substantial destruction in the counties listed below.

WHEREAS, Hurricane Alex and Tropical Depression Two continue to create a state of disaster for the people in the State of Texas.

WHEREAS, the state of disaster includes the counties of Bexar, Brazoria, Cameron, Cottle, Floyd, Foard, Garza, Hidalgo, Jimi Hogg, Jim Wells, Kleberg, Lamb, Lubbock, Lynn, Maverick, Motley, Starr, Terry, Val Verde, Webb, Willacy and Zapata.

THEREFORE, in accordance with the authority vested in me by Section 418.014 of the Texas Government Code, I do hereby renew the disaster proclamation to include the counties listed above and direct that all necessary measures, both public and private, as authorized under Section 418.017 of the code be implemented to meet that disaster.

As provided in Section 418.016 of the code, all rules and regulations that may inhibit or prevent prompt response to this threat are suspended for the duration of the incident.

The renewal of the disaster proclamation becomes effective immediately and shall remain in effect for 30 days, unless renewed or terminated.

In accordance with the statutory requirements, copies of this proclamation shall be filed with the applicable authorities.



IN TESTIMONY WHEREOF, I have hereunto signed my name and have officially caused the Seal of State to be affixed at my Office in the City of Austin, Texas, this the 26th day of July, 2010.

RICK PERRY
RICK PERRY
Governor

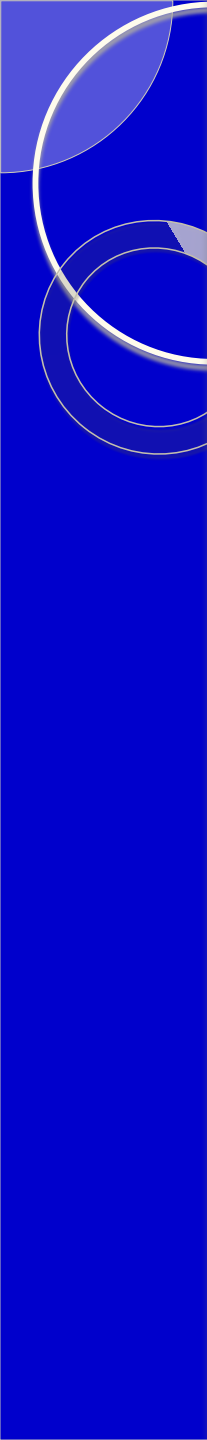
Attested by:

Esperanza "Hope" Andrade
ESPERANZA "HOPE" ANDRADE
Secretary of State

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
O'CLOCK

JUL 26 2010

Affidavits



**Board Resolution and Ordinance
No. 2011-07
Tax Rate and Levy for 2011**

Proposed Budget and Tax Rate for 2011-2012 School Year

Questions & Answers

