

Edinburg Consolidated Independent School District

**2013-2014
Proposed Budget
&
Tax Rate**



**Special Called School Board Meeting
Tuesday, August 6, 2013**

Edinburg Consolidated Independent School District

Comparison of Projected State Revenue



Comparison of Projected State Revenues 2013-2014 Release 2 Senate Bill 1

Fund	State Revenues	AMENDED 2012-2013	PROPOSED 2013-2014	Increase/ (Decrease)	Percent Change
		CURRENT TAX RATE	PROPOSED TAX RATE		
		1.04	1.04		
199	Regular Block Grant	\$ 99,178,398	\$ 110,346,519	\$ 11,168,121	11.26%
199	Tier II Aid	7,709,565	7,956,604	247,039	3.20%
199	Staff Allotment	905,000	905,000	-	0.00%
199	Transportation	2,855,886	2,855,886	-	0.00%
Total Fund 199		\$ 110,648,849	\$ 122,064,009	11,415,160	10.32%
Budgeted ADA for Fund 199		30,500.00	30,889.00	389	



Comparison of Projected State Revenues 2013-2014 Release 2 Senate Bill 1

Fund	State Revenues	AMENDED 2012-2013	PROPOSED 2013-2014	Increase/ (Decrease)	Percent Change
161	Compensatory Ed. Grant	31,199,753	32,413,142	1,213,389	3.89%
162	Career & Technology Grant	12,550,106	12,433,366	(116,740)	-0.93%
164	Special Education Grant	13,750,163	14,291,162	540,999	3.93%
165	Bilingual Education Grant	4,772,147	4,957,741	185,594	3.89%
168	Gifted & Talented Grant	980,691	1,031,801	51,110	5.21%
193	High School Allotment	2,187,793	2,207,233	19,440	0.89%
Total Categorical Aid		65,440,653	67,334,445	1,893,792	2.89%



Comparison of Projected State Revenues 2013-2014 Release 2 Senate Bill 1

Fund	State Revenues	AMENDED 2012-2013	PROPOSED 2013-2014	Increase/ (Decrease)	Percent Change
		CURRENT TAX RATE	PROPOSED TAX RATE		
		1.04	1.04		
511	Existing Debt Allotment	2,636,845	2,670,059	33,214	1.26%
511	IFA Allotment-Bonds	<u>7,839,309</u>	<u>7,931,302</u>	<u>91,993</u>	<u>1.17%</u>
Total Fund 511- Debt Service		10,476,154	10,601,361	125,207	1.20%
Total Projected State Revenues		\$ 186,565,656	\$ 199,999,815	\$ 13,434,159	7.20%



Edinburg Consolidated Independent School District

**Budget Summary Reports for
General Operating Funds
& Debt Service Fund**



General Operating Funds and Debt Service Funds Proposed 2013-2014 Revenues and Expenditures

FUND	2013-2014 Proposed Revenues	2013-2014 Proposed Expenditures	Projected Fund Balance at 09-01-13	Net Change in in Fund Balance	Projected Fund Balance at 08-31-14
GENERAL OPERATING FUNDS					
101 FOOD SERVICES	\$ 23,955,904	\$ 24,159,872	\$ 6,908,632	\$ (203,968)	\$ 6,704,664
161 STATE COMPENSATORY	32,908,342	34,462,295	1,553,953	(1,553,953)	0
162 CAREER AND TECHNOLOGY GRANT	12,768,366	12,768,366	1,566,636	0	1,566,636
164 STATE SPECIAL EDUCATION	20,100,326	21,743,418	(1,198,623)	(1,643,092)	(2,841,715)
165 STATE BILINGUAL	5,055,741	5,158,813	103,072	(103,072)	0
166 FINE ARTS FUND	4,060,587	4,060,587	867,119	0	867,119
167 ATHLETIC FUND	7,541,648	7,541,648	361,936	0	361,936
168 GIFTED AND TALENTED	1,042,801	1,180,924	611,881	(138,123)	473,758
193 HIGH SCHOOL ALLOTMENT FUND	2,207,233	2,207,233	-	0	0
199 LOCAL MAINTENANCE	220,020,988	219,892,433	50,011,970	128,555	50,140,525
TOTALS GENERAL OPERATING FUNDS	329,661,936	333,175,589	60,786,576	\$ (3,513,653)	\$ 57,272,923
DEBT SERVICE FUND					
511 DEBT SERVICE FUND	20,831,512	19,694,094	6,958,590	\$ 1,137,418	8,096,008



**2013-2014 Priority I Projects
Included in Proposed Budget**

Priority 1 Projects:

I. Technology		
A.	Media Projector Installation	585,000
		\$ 585,000
II. Police Department		
A.	Vehicles (5)	127,600
B.	District-Wide Security Surveillance	122,700
C.	Raptor - Campus Security Visitor Monitoring System	68,800
		\$ 319,100
III. Student Services		
A.	Student Electronic Record Storage	49,980
		\$ 49,980
IV. Athletics		
A.	Wrestling Program	196,200
		\$ 196,200
V. Transportation		
A.	Additional Buses (10)	1,127,260
B.	GPS System For All District Vehicles	304,313
C.	Radio System District-Wide	191,279
		\$ 1,622,852
Grand Total:		\$ 2,773,132



Summary of Updates Since last Budget Workshop on August 1, 2013

<u>New Supplement</u>	<u>Cost</u>
Girls Athletic Coordinator (1 per High School) @ \$7,200	\$ 28,800
@ 20 extra days	22,200
Total Cost:	\$ 51,000
<u>New Positions</u>	
Physical Education Coordinator	\$ 72,320
Electricians (2)	62,400
Total Cost:	\$ 134,720
<u>Reinstatement of Positions</u>	
Bilingual Supervisor (High School)	\$ 72,320
Athletics Clerk	27,012
Fine Arts Clerk	33,547
Secretary Director CTE	39,324
Secretary Testing & Evaluation	33,547
Accounts Payable Bookkeepers (2)	70,964
Groundsman (2)	45,510
Plumbers (2)	62,400
Total Cost:	\$ 384,624
<u>Reclassification of Positions</u>	
Director of Technology to Assistant Superintendent for Technology Services	\$ 10,319
Director of Federal Programs to Assistant Superintendent for Student Support Services	8,255
Edinburg Academy Principal Pay Grade 7 to Pay Grade 8	5,531
Total Cost:	\$ 24,105

<u>Total Cost Per Fund:</u>	
162 - Career & Technology Grant	\$ 39,324
165 - State Bilingual Fund	72,320
166 - Fine Arts Fund	33,547
167 - Athletic Fund	78,012
199 - Local Maintenance	371,246
Grand Total:	\$ 594,449



Edinburg Consolidated Independent School District

Budget Summary for All Other Funds



Special Revenue Funds Entitlement Comparison Report 2012-2013 vs. 2013-2014

Program	Fund	2012-13 Planning Amount	2013-2014 Planning Amount	Difference	%
Title I, Part A	211	\$ 15,112,046	\$ 14,597,743	\$ (514,303)	-3.4%
Title I, Part, Subpart 2	211 (Sub Part 2)	162,577	167,118	4,541	2.8%
Title I, Part C	212	1,932,761	1,876,779	(55,982)	-2.9%
IDEA -B Formula	224	4,474,392	4,130,394	(343,998)	-7.7%
IDEA -B Preschool	225	58,562	46,522	(12,040)	-20.6%
Carl Perkins Career & Tech	244	578,612	524,639	(53,973)	-9.3%
Title II, Part A	255	1,434,689	1,258,451	(176,238)	-12.3%
Title III, Part A	263	1,060,759	1,024,213	(36,546)	-3.4%
Grand Totals:		\$ 24,814,398	\$ 23,625,859	\$ (1,188,539)	-4.8%



Special Revenue Funds

Proposed 2013-2014 Revenues and Expenditures

FUND	2013-2014 Preliminary Revenues	2013-2014 Preliminary Expenditures	Net Change in Fund Balance	Projected Fund Balance at 08-31-14
211 ESEA TITLE I A- IMPRV BASIC PGMS	15,857,170	15,857,170	0	0
212 ESEA TITLE I C-MIGRANT	2,568,213	2,568,213	0	0
224 IDEA-PART B, FORMULA	5,601,318	5,601,318	0	0
225 IDEA-PART B PRE-SCHOOL	46,680	46,680	0	0
244 CAREER & TECHNICAL BASIC GRT	524,639	524,639	0	0
255 ESEA TITLE II- A TPTR	1,351,725	1,351,725	0	0
263 ESEA TITLE III A- ACQS & ENHCE	1,140,328	1,140,328	0	0
410 STATE TEXTBOOK FUND	2,717,673	2,717,673	0	0
TOTALS SPECIAL REVENUE FUNDS	\$ 29,807,746	\$ 29,807,746	\$ -	\$ -



Edinburg Consolidated Independent School District

Fund Balance History for Local Maintenance Fund 199



Local Maintenance Fund 199 Fund Balance History

Fiscal Year	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013*	2013-2014**
Total Revenues/Other Resources	179,640,866	199,209,395	217,376,293	213,443,174	213,883,426	227,966,031	218,869,346	220,020,988
Total Expenditures/Other Uses	178,640,866	199,209,395	215,258,348	208,826,890	209,868,475	221,752,387	221,087,930	219,892,433
(Deficit)/Surplus	1,000,000	0	2,117,945	4,616,284	4,014,951	6,213,644	(2,218,584)	128,555
Actual Beginning Fund Bal 9/1	21,735,487	25,750,284	25,750,284	27,384,273	39,763,963	43,942,186	52,230,554	50,011,970
Projected Ending Fund Bal 8/31	22,735,487	25,750,284	27,868,229	32,000,557	43,778,914	50,155,830	50,011,970	50,140,525

* Fiscal Year in Progress

** Based on Projected Fund Balance



12-13 Statement of Revenues, Expenditures and Changes in Fund Balance

Local Maintenance – Fund 199

August 31, 2013

Data Control Codes		AMENDED BUDGET	PROJECTED TOTALS	VARIANCE WITH BUDGET
Revenues:				
5700	Local and Intermediate Revenues	\$ 54,954,907	\$ 56,054,623	\$ 1,099,716
5800	State Program Revenues	118,558,651	120,720,282	2,161,631
5900	Federal Program Revenues	<u>15,317,598</u>	<u>1,645,019</u>	<u>(13,672,579)</u>
5020	Total Revenues	<u>188,831,156</u>	<u>178,419,924</u>	<u>(10,411,232)</u>
Expenditures:				
6100	Payroll Costs	152,350,903	150,958,866	1,392,037
6200	Contracted Services	17,645,077	16,694,090	950,987
6300	Supplies & Materials	25,051,665	10,988,013	14,063,652
6400	Other Operating Expenditures	3,531,440	2,782,718	748,722
6500	Debt Service	2,612,785	2,612,785	0
6600	Capital Outlay	<u>1,213,380</u>	<u>1,172,716</u>	<u>40,664</u>
6020	Total Expenditures	<u>202,405,250</u>	<u>185,209,189</u>	<u>17,196,061</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,574,094)	(6,789,265)	6,784,829
Other Financing Sources(Uses):				
7910	Other Financing Sources	25,856,837	25,876,254	19,417
8910	Other Financing Uses	<u>(17,800,944)</u>	<u>(17,800,944)</u>	<u>-</u>
1200	Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures and Other (Uses)	(5,518,201)	1,286,046	6,804,247
1000	Fund Balance - September 1 (Beginning)	52,230,554	52,230,554	-
1300	Increase (Decrease) in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - August 31 (Ending)	<u>\$ 46,712,353</u>	<u>\$ 53,516,599</u>	<u>\$ 6,804,247</u>



Edinburg Consolidated Independent School District

Comparison of Taxable Values



Comparison of Taxable Values

Property Category	2012 Certified Taxable Values	2013 Certified Taxable Values *	Increase/Decrease	Percent Increase/(Decrease)
Real & Personal	\$ 4,407,152,279	\$ 4,460,306,529	\$ 53,154,250	1.21%
Minerals/Utilities	471,327,974	403,941,746	(67,386,228)	-14.30%
TOTAL	\$ 4,878,480,253	\$ 4,864,248,275	\$ (14,231,978)	-0.29%

* The 2013 Certified Taxable Values as provided by the Hidalgo County Appraisal District on July 30, 2013.



Edinburg Consolidated Independent School District

Local Maintenance & Debt Service



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

	Maintenance & Operations	Debt Service	Total
2013 Certified Taxable Values *	\$ 4,864,248,275	\$ 4,864,248,275	\$ 4,864,248,275
Projected 2012 Tax Rate	1.04	0.19980	1.2398
Projected Tax Levy	51,590,693	10,721,279	62,311,972
Est. Current Taxes @ 90 % Collection Rate	46,431,624	9,649,151	56,080,775
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>\$ 51,618,153</u>	<u>\$ 10,213,151</u>	<u>\$ 61,831,304</u>

* The 2013 Certified Taxable Values as provided by the Hidalgo County Appraisal District on July 30, 2013.

Comparison of Tax Rate	2012	Estimated 2013	Increase/Decrease
ECISD Maintenance & Operation	\$ 1.0400	\$ 1.0400	\$ -
ECISD Debt Service	\$ 0.1998	\$ 0.1998	\$ -
Total Tax Rate	<u>\$ 1.2398</u>	<u>\$ 1.2398</u>	<u>\$ -</u>

YEAR	Tax Collection Rate
2007	93.79%
2008	94.04%
2009	93.88%
2010	94.58%
2011	<u>95.27%</u>
Average Tax Collection Rate	<u>94.31%</u>

Comparison of Projected Budget Summary for Fund 199 Local Maintenance Tax Rate Options 2013-2014

DESCRIPTION	TAX RATE OF \$ 1.04	TAX RATE OF \$ 1.17	Net Difference
Total Revenues/Other Resources	\$ 220,020,988	\$ 238,702,471	\$ 18,681,483
Total Expenditures/Other Uses	219,892,433	221,392,433	1,500,000
Net Change to Fund Balance	\$ 128,555	\$ 17,310,038	\$ 17,181,483
Sept 1, 2013 (Projected Fund Balance)	50,011,970	50,011,970	-
Aug 31, 2014 (Projected Fund Balance)	\$ 50,140,525	\$ 67,322,008	\$ 17,181,483

Comparison of Projected Budget Summary for Fund 511 Debt Service Tax Rate Options

DESCRIPTION	TAX RATE OF \$.1998	TAX RATE OF \$.0698	Net Difference
Total Revenues/Other Resources	\$ 20,831,512	\$ 15,487,737	\$ (5,343,775)
Total Expenditures/Other Uses	19,694,094	19,694,094	0
Net Change to Fund Balance	\$ 1,137,418	\$ (4,206,357)	\$ (5,343,775)
Sept 1, 2013 (Projected Fund Balance)	6,958,590	6,958,590	0
Aug 31, 2014 (Projected Fund Balance)	<u>\$ 8,096,008</u>	<u>\$ 2,752,233</u>	<u>\$ (5,343,775)</u>

Edinburg Consolidated Independent School District

District Staffing



Proposed Increase Evaluation for 2013-2014

Fund	FTE	Teachers 4% Non-Teaching Professionals 3% Clerical/Paraprofessional 4% Classified 4%
101 FOOD SERVICES	324.13252	\$ 214,591
161 STATE COMPENSATORY	304.5	400,880
162 STATE VOCATIONAL	104.5	208,820
164 STATE SPECIAL EDUCATION	320.88	580,214
165 STATE BILINGUAL	40	55,872
166 FINE ARTS FUND	7	13,407
167 ATHLETIC FUND	24	40,317
168 GIFTED & TALENTED	2	3,724
193 HIGH SCHOOL ALLOTMENT FUND	16.5	31,527
199 LOCAL MAINTENANCE	2935.48748	5,129,314
211 ESEA TITLE I A-IMPR BASIC PGMS	324.95	405,607
212 ESEA TITLE I C-MIGRANT	63.5	67,217
224 IDEA-PART B,FORMULA	161.5	163,013
225 IDEA-PART B,PRESCHOOL	1	1,012
244 CAREER & TECHNICAL-BASIC GRANT	5	8,899
255 ESEA TITLE II A-TPTR	18	39,935
263 ESEA TITLE III A-ACQS & ENHCE	18.4	33,532
274 GEARUP	1.65	3,590
289 TEXAS LITERACY INITIATIVE	26	45,960
752 PRINT SHOP FUND	4	4,775
Total:	4,703.00	\$ 7,452,207

*pay increase is for qualifying staff only

Edinburg Consolidated Independent School District

**2013-2014
Proposed Budget
&
Tax Rate**

QUESTIONS & ANSWERS



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.