

Public Hearing

Proposed Budget & Tax Rate for 2018-2019





Edinburg Consolidated Independent School District

Comparison of Projected State Revenues
2018-2019

Release 4 84th/85th Legislative Session

Fund	State Revenues	AMENDED 2017-2018	PROPOSED 2018-2019	Increase/ (Decrease)	Percent Change
		CURRENT TAX RATE	PROPOSED TAX RATE		
	M & O	\$ 1.17	\$ 1.17	0.00	
	I & S	0.0698	0.0698	0.00	
	TOTAL TAX RATE	\$ 1.2398	\$ 1.2398	0.00	
199	Regular Block Grant	\$ 111,777,399	\$ 105,434,518	\$ (6,342,881)	-5.67%
199	Tier II Aid	34,545,008	32,920,142	(1,624,866)	-4.70%
199	Staff Allotment	954,625	991,000	36,375	3.81%
199	Transportation	2,415,599	2,415,599	0	0.00%
199	Additional State Aid for Homestead Exemption for Facilities	0	0	0	
	Total Fund 199	\$ 149,692,631	\$ 141,761,259	\$ (7,931,372)	-5.30%
	Budgeted Average Daily Attendance (ADA) for Fund 199	31,654.403	31,404.403	(250.00)	



Edinburg Consolidated Independent School District

Comparison of Projected State Revenues 2018-2019

Release 4 84th/85th Legislative Session

Fund	State Revenues	AMENDED 2017-2018	PROPOSED 2018-2019	Increase/ (Decrease)	Percent Change
161	Compensatory Ed. Grant	33,792,587	33,792,587	0	0.00%
162	Career & Technology Grant	17,675,440	17,675,440	0	0.00%
164	Special Education Grant	12,308,919	12,308,919	0	0.00%
165	Bilingual Education Grant	5,580,534	5,580,534	0	0.00%
168	Gifted & Talented Grant	1,098,649	1,089,954	(8,695)	-0.79%
193	High School Allotment	2,557,709	2,557,709	0	0.00%
	Total Categorical Aid	73,013,838	73,005,143	(8,695)	-0.01%



Edinburg Consolidated Independent School District

Comparison of Projected State Revenues 2018-2019

Release 4 84th/85th Legislative Session

Fund	State Revenues	AMENDED 2017-2018	PROPOSED 2018-2019	Increase/ (Decrease)	Percent Change
511	Existing Debt Allotment	304,934	183,125	(121,809)	-39.95%
511	IFA Allotment-Bonds	4,344,718	3,459,247	(885,471)	-20.38%
511	Additional State Aid for Homestead Exemption for Facilities	<u>3,794</u>	<u>29,582</u>	<u>25,788</u>	<u>679.70%</u>
Total Fund 511- Debt Service		<u>4,653,446</u>	<u>3,671,954</u>	<u>(981,492)</u>	<u>-21.09%</u>
Total Projected State Revenues		<u>\$ 227,359,915</u>	<u>\$ 218,438,356</u>	<u>\$ (8,921,559)</u>	<u>-3.92%</u>

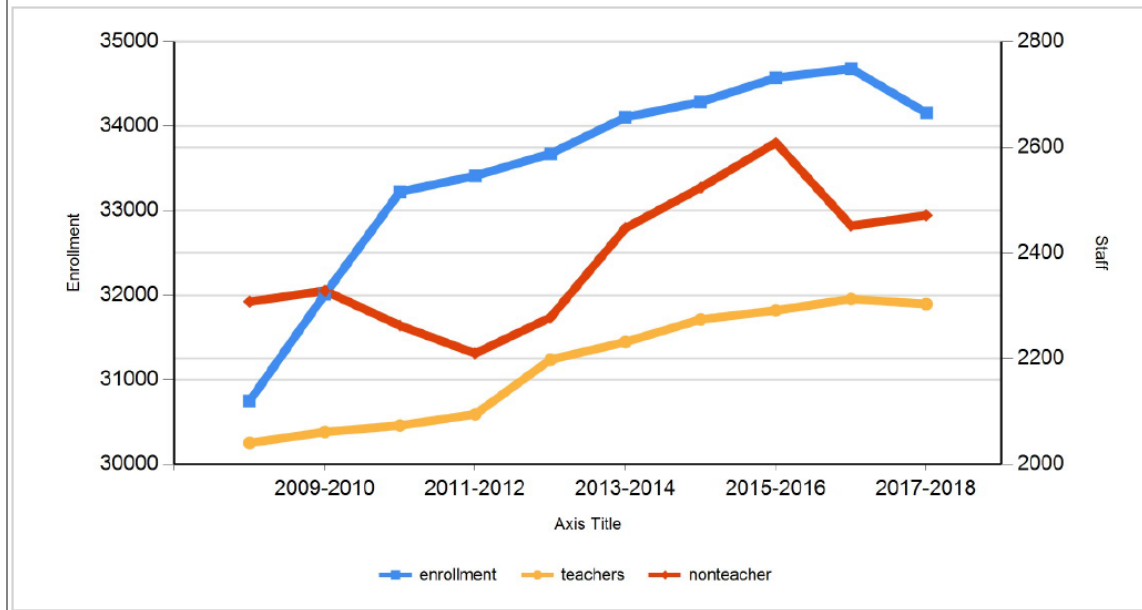


Region One Education Service Center

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
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
2014-2015	7.15	15.08	13.59	34285	4,798	2,274	2,523
2015-2016	7.06	15.09	13.25	34570	4,900	2,291	2,609
2016-2017	7.28	15.00	14.15	34680	4,764	2,313	2,451
2017-2018	7.15	14.83	13.82	34156	4,774	2,303	2,471



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 2018-2019 Revenues and Expenditures

FUND	2018-2019 Proposed Revenues	2018-2019 Proposed Expenditures	Projected Fund Balance at 09-01-18	Net Change in in Fund Balance	Projected Fund Balance at 08-31-19
<u>GENERAL OPERATING FUNDS</u>					
101 FOOD SERVICES	\$ 27,475,030	\$ 27,475,030	446,868	0	\$ 446,868
161 STATE COMPENSATORY	34,287,787	34,287,787	0	0	0
162 CAREER AND TECHNOLOGY GRANT	18,010,440	18,010,440	7,498,199	0	7,498,199
164 STATE SPECIAL EDUCATION	22,341,509	25,432,110	(6,427,072)	(3,090,601)	(9,517,673)
165 STATE BILINGUAL	5,678,534	5,678,534	0	0	0
166 FINE ARTS FUND	5,133,987	5,133,987	19,689	0	19,689
167 ATHLETIC FUND	8,921,080	8,921,080	20,755	0	20,755
168 GIFTED AND TALENTED	1,100,954	1,100,954	592,079	0	592,079
193 HIGH SCHOOL ALLOTMENT FUND	2,557,709	2,557,709	1,169,337	0	1,169,337
199 LOCAL MAINTENANCE	<u>263,304,058</u>	<u>267,112,673</u>	<u>55,707,468</u>	<u>(3,808,615)</u>	<u>51,898,853</u>
TOTALS GENERAL OPERATING FUNDS	\$ 388,811,088	\$ 395,710,304	\$ 59,027,323	\$ (6,899,216)	\$ 52,128,107
<u>DEBT SERVICE FUND</u>					
511 DEBT SERVICE FUND	<u>\$ 9,469,604</u>	<u>\$ 14,064,650</u>	<u>7,067,058</u>	<u>\$ (4,595,046)</u>	<u>\$ 2,472,012</u>

Edinburg Consolidated Independent School District



Local Maintenance Fund 199 Proposed Budget for 2018-2019

		Proposed 2018-2019 Budget
REVENUES AND OTHER RESOURCES		
5700 Local Revenues (Tax Collections)	\$	79,398,923
5800 State Program Revenues (Reg. Block Grant, Tier II)		149,713,616
5900 Federal Program Revenues (E-Rate)		6,766,956
Total Revenues	\$	235,879,495
Other Resources		
7900 OTHER RESOURCES		
Transfers in from funds for Indirect Cost		
Fund 101 Food Services (7.70%)		1,029,736
Fund 161 State Compensatory (42%)		14,192,886
Fund 162 Career and Technology Grant (39%)		6,893,421
Fund 164 State Special Education (22%)		2,707,962
Fund 165 State Bilingual (38%)		2,120,602
Fund 168 Gifted and Talented (44%)		479,956
Total Other Resources		27,424,563
Total Revenues and Other Resources	\$	263,304,058
EXPENDITURES AND OTHER USES		
Less : Payroll Costs		192,039,084
Amount Available for Maintenance and Operations Expenses and Other Uses		\$ 71,264,974
Maintenance and Operations Expenses (Utilities, Supplies, Travel, etc.)		50,786,635
8900 Other Uses (Transfers Out to Other Funds)		
Fund 162 Career and Technology Grant		46,000
Fund 164 State Special Education		9,452,090
Fund 166 Fine Arts Fund		5,083,987
Fund 167 Athletic Fund		8,279,877
Fund 511 Debt Service		0
Fund 627 Construction Fund- Local Projects		1,200,000
Fund 752 Print Shop		225,000
Total Other Uses	\$	24,286,954
Total Maintenance and Operation Expenses and Other Uses	\$	75,073,589
Net Amount Available		\$ (3,808,615)



Explanation of Net Change in Fund Balance Local Maintenance Fund 199

Description	Amount
Total Deficit as presented at the June 12, 2018	<u>\$ (11,085,925)</u>
Revenue and Other Sources	
Decrease in State Revenue due to decrease in Regular Program Average Daily Attendance	(945,727)
Increase in Indirect cost revenue from Fund 161 State Compensatory	3,297
Increase in Indirect cost revenue from Fund 162 Career and Technology Grant	696,872
Decrease in Indirect cost revenue from Fund 164 State Special Education	(188,865)
Decrease in Indirect cost revenue from Fund 165 State Bilingual	(6,585)
Increase in Indirect cost revenue from Fund 168 State Gifted and Talented	270
Total Change in Revenue and Other Sources	<u>\$ (440,738)</u>
Expenditures and Other Uses	
Decrease to Operating Transfer Out to Fund 511 Debt Service Fund	(1,000,000)
Reclassification of high school police officers to Fund 289 Title IV	(619,224)
Decrease in payroll costs	(203,654.0)
Total Decrease in Expenditures and Other Uses	<u>\$ (1,822,878)</u>
Total Net Decrease to Net Change in Fund Balance	<u>\$ 1,382,140</u>
Total Net Change to Fund Balance at July 25, 2018	<u>\$ (9,703,785)</u>



Explanation of Net Change in Fund Balance Local Maintenance Fund 199

Description	Amount
Total Deficit as presented at July 26, 2018	\$ (9,703,785)
Revenue and Other Sources	
Increase in Property Taxes due to release of 2018 Certified Taxable Values	1,706,732
Total Change in Revenue and Other Sources	\$ 1,706,732
Expenditures and Other Uses	
Decrease to Operating Transfer Out to Fund 511 Debt Service Fund	(4,500,000)
Increase in payroll costs due to \$.50 cent increase to Classified personnel.	162,209
Increase in operating transfers out to Fund 166 Fine Arts to cover the \$.50 cent increase to Classified personnel.	52,800
Increase in operating transfers out to Fund 167 Athletics Fund to cover the \$.50 cent increase to Classified personnel.	96,553
Total Net Change in Expenditures and Other Uses	(4,188,438)
Total Net Decrease to Net Change in Fund Balance	5,895,170
Total Net Change in Fund Balance at August 21, 2018	\$ (3,808,615)

Budget Summary Report for All Other Funds





Edinburg Consolidated Independent School District

**Special Revenue Funds
Entitlement Comparison Report
2017-2018 vs 2018-2019**

Program	Fund	2017-2018 Planning Amount	2018-2019 Planning Amount	Difference	%
Title I, Part A	211	\$ 14,268,452	\$ 15,330,755	1,062,303	7.4%
Title I, Part, Subpart 2	211 (Sub Part 2)	142,245	116,044	(26,201)	-18.4%
Title I, Part C	212	2,146,507	2,060,237	(86,270)	-4.0%
IDEA -B Formula	224	5,399,518	5,493,888	94,370	1.7%
IDEA -B Preschool	225	46,974	53,307	6,333	13.5%
Carl Perkins Career & Tech	244	476,842	561,252	84,410	17.7%
Title II, Part A	255	1,485,459	1,554,680	69,221	4.7%
Title III, Part A	263	1,037,736	1,006,118	(31,618)	-3.0%
Title IV, Part A Basic Grant	289	301,270	985,040	683,770	100.0%
Grand Totals		\$ 25,305,003	\$ 27,161,321	\$ 1,856,318	7.3%



Edinburg Consolidated Independent School District

**Special Revenue Funds
Proposed 2017-2018
Revenues and Expenditures**

FUND	2018-2019 Preliminary Revenues	2018-2019 Preliminary Expenditures	Net Change in Fund Balance	Projected Fund Balance at 08-31-19
211 ESEA TITLE I A- IMPRV BASIC PGMS	15,114,475	15,114,475	0	0
212 ESEA TITLE I C-MIGRANT	2,313,359	2,313,359	0	0
224 IDEA-PART B, FORMULA	6,124,582	6,124,582	0	0
225 IDEA-PART B PRE-SCHOOL	61,147	61,147	0	0
244 CAREER & TECHNICAL BASIC GRT	561,252	561,252	0	0
255 ESEA TITLE II- A TPTR	1,520,459	1,520,459	0	0
263 ESEA TITLE III A- ACQS & ENHCE	984,354	984,354	0	0
289 ESEA TITLE IV-A- BASIC GRANT	963,740	963,740	0	0
410 INSTRUCTIONAL MATERIALS ALLOTMENT	6,606,873	6,606,873	0	0
TOTALS SPECIAL REVENUE FUNDS	\$ 34,250,241	\$ 34,250,241	\$ -	\$ -

Fund Balance History for Local Maintenance Fund 199





Edinburg Consolidated Independent School District

**Fund 199 - Local Maintenance
Audited Fund Balance History**

Fiscal Year Net Change:	Fiscal Year							
	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018 *</u>	<u>2018-2019 **</u>
Total Revenues / Other Resources	\$ 213,481,766	\$ 205,816,459	\$ 243,985,060	\$ 259,003,207	\$ 265,938,028	\$ 256,491,484	\$ 272,138,213	\$ 263,304,058
Total Expenditures / Other Uses	(205,193,399)	(206,405,182)	(241,147,053)	(250,648,569)	(263,731,923)	(263,683,236)	(274,279,573)	(267,112,673)
Fiscal Year Net Change - Surplus/(Deficit)	8,288,367	(588,723)	2,838,007	8,354,638	2,206,105	(7,191,752)	(2,141,360)	(3,808,615)
Fund Balance - September 1 (Beginning)	43,942,186	52,230,553	51,641,830	54,479,837	62,834,475	65,040,580	57,848,828	55,707,468
Fiscal Year Net Change - Surplus/(Deficit)	8,288,367	(588,723)	2,838,007	8,354,638	2,206,105	(7,191,752)	(2,141,360)	0
Increase (Decrease) in Fund Balance	-	-	-	-	-	-	-	-
Fund Balance - August 31 (Ending)	<u>\$ 52,230,553</u>	<u>\$ 51,641,830</u>	<u>\$ 54,479,837</u>	<u>\$ 62,834,475</u>	<u>\$ 65,040,580</u>	<u>\$ 57,848,828</u>	<u>\$ 55,707,468</u>	<u>\$ 51,898,853</u>

* 2017-2018 Current Budget

** 2018-2019 Proposed Working Budget

Comparison of Taxable Values





Edinburg Consolidated Independent School District

Comparison of Taxable Values

Property Category	2017 Certified Taxable Values	2018 Certified Taxable Values *	Increase/Decrease	Percent Increase/(Decrease)
Real & Personal	\$ 5,590,295,968	\$ 6,104,609,083	\$ 514,313,115	9.20%
Minerals/Utilities	194,956,711	181,122,845	\$ (13,833,866)	-7.10%
TOTAL	\$ 5,785,252,679	\$ 6,285,731,928	\$ 500,479,249	8.65%

* The 2018 Certified Taxable Values as provided by the Hidalgo County Appraisal District on July 28, 2018.

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
2018 Certified Taxable Values *	\$ 6,285,731,928	\$ 6,285,731,928	\$ 6,285,731,928
Projected 2018 Tax Rate	1.17	0.06980	1.2398
Projected Tax Levy	76,150,031	5,540,924	81,690,955
Est. Current Taxes @ 92 % Collection Rate	70,058,028	5,097,650	75,155,678
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>\$ 75,244,557</u>	<u>\$ 5,661,650</u>	<u>\$ 80,906,207</u>

* The 2018 Certified Taxable Values as provided by the Hidalgo County Appraisal District on July 28, 2018.

Comparison of Tax Rate	2017	Estimated 2018	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	
YEAR	
2012	95.39%
2013	95.56%
2014	96.30%
2015	96.45%
2016	<u>95.82%</u>
Average Tax Collection Rate	<u>95.90%</u>

**Analysis by Moak Casey
And Associates on
Rate Change Impact**





Edinburg Consolidated Independent School District

Analysis by Moak Casey and Associates
 Rate Change Impact Revised **June 6, 2017**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Total Debt Service	\$ 18,592,375	\$ 14,265,300	\$ 14,048,650	\$ 9,757,290	\$ 9,761,500	\$ 9,761,700
Less: I&S Taxes	3,939,837	4,263,264	4,356,358	4,497,398	4,626,357	4,768,559
Less: State Aid	4,264,885	6,047,253	4,211,906	4,365,411	4,048,357	3,776,377
Calculated Supplement	\$ 10,387,653	\$ 3,954,783	\$ 5,480,386	\$ 894,482	\$ 1,086,786	\$ 1,216,764
Surplus I&S Revenue	N/A	N/A	N/A	N/A	N/A	N/A
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Total Debt Service	\$ 9,756,325	\$ 9,757,700	\$ 9,759,950	\$ 9,757,450	\$ 9,759,425	\$ 9,761,375
Less: I&S Taxes	4,915,783	5,068,202	5,225,993	5,389,341	5,558,436	5,733,476
Less: State Aid	3,506,824	3,245,882	2,991,697	2,787,888	2,608,762	2,424,371
Calculated Supplement	\$ 1,333,718	\$ 1,443,616	\$ 1,542,260	\$ 1,580,221	\$ 1,592,227	\$ 1,603,528
Surplus I&S Revenue	N/A	N/A	N/A	N/A	N/A	N/A

2018-2019 Estimated Administrative Costs





Edinburg Consolidated Independent School District

**Estimated Administrative Costs
2018-2019**

Functions	6100 Payroll Costs	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenses	Total Cost Used to Determine Administrative Cost
21	3,339,358	257,214	208,593	284,444	4,089,609
41	5,186,052	1,112,506	464,028	839,518	7,602,104
ADMIN					11,691,713
11	163,024,346	7,340,309	10,167,619	1,863,866	182,396,140
12	5,567,822	381,533	2,516,109	129,124	8,594,588
13	1,197,355	1,173,536	168,092	290,925	2,829,908
31	10,999,744	349,239	393,365	71,300	11,813,648
INSTR.					205,634,284
COST RATIO	ADMIN EXP/INSTR. EXP				5.69%
		STATE STANDARD:	11.05%		

Expenditures recorded for Object 6144, TRS On-Behalf Benefits are excluded from all amounts shown in columns labeled "6100"

Proposed Pay Increase Evaluations





Edinburg Consolidated Independent School District

Proposed Increase Evaluation

2% for Teachers/Librarians 2% for Non-Teaching Professionals 2% for Clerical/Paraprofessional \$0.50 Increase for Classified						
Fund	FTE	Base Salary	TRS, FICA Worker's Comp	Total	Mid-Year Supplement Total \$300	Increase Total, Benefits and Supplement of \$300
101 FOOD SERVICES	341.33252	221,775	23,025	\$ 244,800	\$ 102,400	\$ 347,200
161 STATE COMPENSATORY	320.15	255,055	32,547	287,602	96,045	\$ 383,647
162 STATE VOCATIONAL	134.09	122,530	17,729	140,259	40,227	\$ 180,486
164 STATE SPECIAL EDUCATION	332.38	312,240	42,118	354,358	99,714	\$ 454,072
165 STATE BILINGUAL	48.5	33,581	4,496	38,077	14,550	\$ 52,627
166 FINE ARTS FUND	7	10,083	1,323	11,406	2,100	\$ 13,506
167 ATHLETIC FUND	28	28,602	3,936	32,538	8,400	\$ 40,938
168 GIFTED & TALENTED	2	2,801	326	3,127	600	\$ 3,727
193 HIGH SCHOOL ALLOTMENT FUND	14	13,504	1,790	15,294	4,200	\$ 19,494
199 LOCAL MAINTENANCE	3008.8445	2,873,096	379,269	3,252,365	902,653	\$ 4,155,018
211 ESEA TITLE I A-IMPR BASIC PGMS	297.683	200,036	17,212	217,248	89,305	\$ 306,553
212 ESEA TITLE I C-MIGRANT	49	30,806	2,625	33,431	14,700	\$ 48,131
224 IDEA-PART B,FORMULA	154	75,743	6,514	82,257	46,200	\$ 128,457
225 IDEA-PART B,PRESCHOOL	1	-	-	-	300	\$ 300
244 CAREER & TECHNICAL-BASIC GRANT	5	6,549	568	7,117	1,500	\$ 8,617
255 ESEA TITLE II A-TPTR	17	19,929	1,742	21,671	5,100	\$ 26,771
263 ESEA TITLE III A-ACQS & ENHCE	13	13,000	1,125	14,125	3,900	\$ 18,025
265 21ST CENTURY COMM LEARNING CTR	10.5	9,537	825	10,362	3,150	\$ 13,512
274 GEARUP	1.52	1,520	131	1,651	456	\$ 2,107
289 TITLE IV PART A	16	11,789	1,233	13,022	4,800	\$ 17,822
752 PRINT SHOP FUND	4	3,360	409	3,769	1,200	\$ 4,969
772 WORKMAN'S COMP FUND	2	883	238	1,121	600	\$ 1,721
Total:	4,807	\$4,246,419	\$ 539,181	\$ 4,785,600	\$ 1,442,100	\$ 6,227,700

***Pay Increase is for Qualifying Staff Only**
Teacher Annual Increase is \$1,000
 TRS Estimate Based on 2017 Texas Legislation

Edinburg Consolidated Independent School District

Proposed Salary Schedules and Supplements



Public Hearing

Proposed Budget & Tax Rate for 2018-2019

Questions & Answers

