

**BOARD OF TRUSTEES
AGENDA**

<input checked="" type="checkbox"/> Workshop	<input type="checkbox"/> Regular	<input type="checkbox"/> Special
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- (A) **Report Only** **Recognition**

**Presenter(s): GILBERTO GONZALEZ, SUPERINTENDENT
ISMAEL MIJARES, DEPUTY SUPERINTENDENT FOR BUSINESS AND FINANCE**

Briefly describe the subject of the report or recognition presentation.

3RD BUDGET WORKSHOP

- (B) **Action Item**

Presenter(s):

Briefly describe the action required.

- (C) **Funding source: Identify the source of funds if any are required.**

- (D) **Clarification: Explain any question or issues that might be raised regarding this item.**

AS PER ATTACHED INFROMATION

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
199-M&O ESTIMATED FUND BALANCE
2014-2015 Budget (August 19, 2014)**

13-14 AUDITED BEGINNING FUND BAL. 09-01-13	\$14,717,523
13-14 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,364,624
13-14 EST. ENDING FUND BALANCE 08-31-14	\$16,082,147
14-15 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,857,578
Salary Increases for 2014-15	(\$2,947,034)
Additional Requests/Special Projects for 2014-15	(\$60)
14-15 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,089,516)
14-15 EST. ENDING FUND BALANCE 08-31-15	\$14,992,631

Budgetary Considerations for 2014-15 Budget:

- 1) Excludes Estimated Fund Balance for Special Projects: \$4,137,821
- 2) Excludes 5-Year Facility Plan Study by Davis Powell: \$18,261,911
- 3) Excludes Middle School Concept for Grades 6 - 8: \$4,324,214
- 4) Excludes Additional Requests/Special Projects for 2014-15 by Campuses/Depts: \$12,746,666
- 5) Excludes Additional Requests/Special Projects for 2013-14 by Campuses/Depts: \$5,258,011
- 6) Excludes Additional Requests/Special Projects for 2012-13 by Campuses/Depts: \$1,868,709
- 7) Excludes 5-Year Plan for Campuses/Depts: Equipment: \$3.2 Million + \$22.9 Million = \$26.1 Million

	Audited 11-12	Audited 12-13	Budgeted 13-14	Proposed 14-15
ENDING GENERAL FUND BAL. 08-31	\$15,407,673	\$16,688,244	\$16,082,147	\$14,992,631
*Less OPTIMUM GENERAL FD. BAL.	(\$19,477,823)	(\$22,428,611)	(\$22,428,611)	(\$22,428,611)
Excess/(Under)	(4,070,150)	(5,740,367)	(6,346,464)	(7,435,980)
* General Fund				

NOTE: As Per Board Policy CFA (Legal), TEA'S Review Process analyzes revenues and expenditures for the preceding year, the current year, and the following two years. If the Review Process conducted by TEA reveals a Projected Deficit for a school district's General Fund within the following three years, the school district must provide TEA with information so that TEA can evaluate the district's Current Budget Status. (M&O Tax Rate requires voter approval to exceed \$1.04)

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF REVENUES AND APPROPRIATIONS by Function -ALL FUNDS

2014-2015 PROPOSED BUDGET As of August 19, 2014

FUNCTION	DESCRIPTION	GENERAL FUND	FOOD SERVICE FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM
REVENUES							
EST. LOCAL REVENUES		22,586,537	652,200	200,000	2,638,023	0	26,076,760
EST. STATE REVENUES		92,878,883	55,000	1,218,350	3,597,101	0	97,749,334
EST. FEDERAL REVENUES		759,714	7,840,000	125,000	0	0	8,724,714
TOTAL EST. REVENUES		116,225,134	8,547,200	1,543,350	6,235,124	0	132,550,808
APPROPRIATIONS							
11 INSTRUCTION		66,343,957	0	1,095,455	0	0	67,439,412
12 INSTR. RES. & MEDIA		1,307,268	0	0	0	0	1,307,268
13 CURR. & PRO. DVLP.		2,476,630	0	57,895	0	0	2,534,525
21 INSTR. LEADERSHIP		2,225,634	0	0	0	0	2,225,634
23 SCHOOL ADM.		5,754,853	0	0	0	0	5,754,853
31 GUID. & COUNSELING		3,183,483	0	0	0	0	3,183,483
32 ATTEN. & SOCIAL WORK		336,475	0	0	0	0	336,475
33 HEALTH SERVICES		1,684,587	0	0	0	0	1,684,587
34 PUPIL TRANSPORTATION		3,947,405	0	0	0	0	3,947,405
35 FOOD SERVICES		302,500	10,510,583	112,375	0	0	10,925,458
36 CO-CURRICULAR		4,848,470	0	200,000	0	0	5,048,470
41 GENERAL ADM.		4,177,189	0	0	0	0	4,177,189
51 PLANT MAINT. & ACQ.		14,012,270	36,300	77,625	0	0	14,126,195
52 SECURITY & MONIT.		2,576,874	600	0	0	0	2,577,474
53 DATA PROCESSING SVCS.		563,194	0	0	0	0	563,194
61 COMMUNITY SERVICES		725,141	0	0	0	0	725,141
71 DEBT SERVICES		0	0	0	6,052,856	0	6,052,856
81 FACILITIES ACQ & CONST.		194,924	0	0	0	0	194,924
93 PYMTS. OTHER DISTRICTS		83,430	0	0	0	0	83,430
99 OTHER CHARGES		575,000	0	0	0	0	575,000
TOTAL APPROPRIATIONS		115,319,284	10,547,483	1,543,350	6,052,856	0	133,462,973
OTHER RESOURCES							
OTHER RESOURCES (+)		13,401,397	2,000,283	0	0	0	15,401,680
OTHER USES							
OTHER USES (-)		(15,396,763)	0	0	0	0	(15,396,763)
EXCESS REVENUES/ (APPROPRIATIONS)							
		(1,089,516)	0	0	182,268	0	(907,248)
EST. BEG. FUND BAL.		16,082,147	32,835	0	1,405,192	4,137,821	21,657,995
ENDING FUND BAL.		14,992,631 *	32,835	0	1,587,460	4,137,821	20,750,747