

**BOARD OF TRUSTEES
AGENDA**

<input checked="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, ASST. 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
2013-2014 Budget (August 20, 2013)**

12-13 AUDIT BEGINNING FUND BAL. 09-01-12 **13,981,183**

12-13 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES **727,847**

12-13 EST. ENDING FUND BALANCE 08-31-13 **14,709,030**

13-14 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES **3,755,469**

13-14 EST. ENDING FUND BALANCE 08-31-14 **18,464,499**

Additional Classroom Teachers(3 Positions @ \$45,000) **(135,000)**

13-14 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES **3,620,469**

13-14 EST. ENDING FUND BALANCE 08-31-14 **18,329,499**

Salary Increases for 2013-14 **(2,923,194)**

Additional Requests/Special Projects for 2013-14 **(132,651)**

13-14 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES **564,624**

13-14 EST. ENDING FUND BALANCE 08-31-14 **15,273,654**

	10-11	11-12	12-13	13-14
EST. ENDING M&O FUND BAL. 08-31	\$15,000,017	\$13,981,183	\$14,709,030	\$15,273,654
*Less Estimate of 2-Month's Reserve	(\$18,704,197)	(\$18,978,804)	(\$18,978,804)	(\$18,978,804)
Excess/(Under)	(3,704,180)	(4,997,621)	(4,269,774)	(3,705,150)
* 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.

Budgetary Considerations for 2013-14 Budget:

- 1) Excludes 5-Year Plan for Campuses/Depts: Equipment: \$3.2 Million + \$22.9 Million = **\$26.1 Million**
- 2) Excludes Est. Fund Balances: 163-\$1,293,733 + 175-\$151,706 + 616-\$22,753+\$93,685 = Appr. **\$1,561,877**

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF REVENUES AND APPROPRIATIONS by Function -ALL FUNDS

2013-2014 PROPOSED OFFICIAL BUDGET

FUNCTION	DESCRIPTION	GENERAL FUND	FOOD SERVICE FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL * PROJECTS FUND	TOTAL MEMORANDUM
REVENUES							
EST. LOCAL REVENUES		21,569,197	651,900	200,000	2,467,774	0	24,888,871
EST. STATE REVENUES		91,424,971	54,715	690,651	3,780,483	0	95,950,820
EST. FEDERAL REVENUES		551,214	7,531,031	150,000	0	0	8,232,245
TOTAL EST. REVENUES		113,545,382	8,237,646	1,040,651	6,248,257	0	129,071,936
APPROPRIATIONS							
11 INSTRUCTION		64,239,470	0	546,558	0	0	64,786,028
12 INSTR. RES. & MEDIA		1,298,504	0	0	0	0	1,298,504
13 CURR. & PRO. DVLP.		2,238,544	0	82,001	0	0	2,320,545
21 INSTR. LEADERSHIP		2,017,124	0	0	0	0	2,017,124
23 SCHOOL ADM.		5,578,865	0	0	0	0	5,578,865
31 GUID. & COUNSELING		3,279,130	0	0	0	0	3,279,130
32 ATTEN. & SOCIAL WORK		376,001	0	0	0	0	376,001
33 HEALTH SERVICES		1,620,967	0	0	0	0	1,620,967
34 PUPIL TRANSPORTATION		3,465,436	0	0	0	0	3,465,436
35 FOOD SERVICES		302,500	9,758,563	134,850	0	0	10,195,913
36 CO-CURRICULAR		4,862,634	0	200,000	0	0	5,062,634
41 GENERAL ADM.		3,752,444	0	0	0	0	3,752,444
51 PLANT MAINT. & ACQ.		13,605,624	35,500	77,242	0	0	13,718,366
52 SECURITY & MONIT.		2,639,409	0	0	0	0	2,639,409
53 DATA PROCESSING SVCS.		558,194	0	0	0	0	558,194
61 COMMUNITY SERVICES		664,224	0	0	0	0	664,224
71 DEBT SERVICES		0	0	0	6,060,369	0	6,060,369
81 FACILITIES ACQ & CONST.		281,841	0	0	0	162,400	444,241
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		111,439,341	9,794,063	1,040,651	6,060,369	162,400	128,496,824
OTHER RESOURCES							
OTHER RESOURCES (+)		12,582,545	1,556,417	0	0	1,445,439	15,584,401
OTHER USES							
OTHER USES (-)		(15,569,401)	0	0	0	0	(15,569,401)
EXCESS REVENUES/ (APPROPRIATIONS)							
		(880,815)	0	0	187,888	1,283,039	590,112
EST. BEG. FUND BAL.		14,709,030	19,490	0	840,372	116,438	15,685,330
ENDING FUND BAL.		13,828,215 *	19,490	0	1,028,260	1,399,477	16,275,442

* Excludes 163-School Choice Est. Fund Bal. of \$1,293,733 and 175-Mama Patrol Est. Fund Bal. of \$151,706 for a total of \$1,455,439.