

**2020-2021** *Proposed*



# BUDGET

*EPISD Finance & Operations*



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# Board of Trustees

The seven-member EPISD Board of Trustees helps guide the El Paso Independent School District toward excellence. As the district's elected leaders, the Trustees represent the community's high expectations in the creation of high-quality, fiscally-sound educational programs and services that will help EPISD prepare El Paso's children for a successful future.



**Bob Geske**  
President



**Al Velarde**  
Vice President



**Diane Dye**  
Secretary



**Josh Acevedo**  
Trustee



**Freddy Khlayel-Avalos**  
Trustee



**Daniel E. Call**  
Trustee



**Chuck Taylor**  
Trustee

*Vision* The El Paso Independent School District will be a premier educational institution, source of pride and innovation, and the cornerstone of emerging economic opportunities producing a twenty-first century workforce.

*Mission* The El Paso Independent School District graduates every student prepared for higher learning and careers to empower them as knowledgeable and engaged citizens, innovators, and drivers of a robust, bicultural economy.



EL PASO INDEPENDENT  
SCHOOL DISTRICT

*Office of the Superintendent*

Office of the Superintendent

6531 Boeing Dr.

El Paso, TX 79925

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[www.episd.org](http://www.episd.org)

Dear EPISD Trustee and Community,

The El Paso Independent School District is pleased to present the annual operating budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 for the examination and review by the community at large. The District began the 2019-2020 school year with the senseless tragedy of the August 3 attacks on the City of El Paso and ended the year with another crisis — the COVID-19 pandemic. This has been a challenging year for our community and for all school districts navigating through these unprecedented times. Now, more than ever, we appreciate stability and structure in our organizations. Despite the uncertain conditions, we remain committed to ensuring the District has the necessary financial infrastructure to achieve our Student Outcome Goals.

The Board of Trustees and Administration have demonstrated astute financial management and oversight. Because of this foresight and planning, we are better positioned than most for the challenging months ahead. However, the District must be prepared to deal with potential losses in property tax collections and reductions in state funding due to the pandemic's impact on both state and local economies. We have prepared a budget that reflects our commitment to maximizing all available resources, but is flexible enough to make adjustments, as needed, to ensure financial stability and integrity in the 2020-2021 fiscal year. The proposed budget aligns current expectations of goals and strategies the District has outlined as necessary for the continued growth of our students and employees to current assumptions of available resources.

The proposed budget was presented to the Board of Trustees for their final review and approval on Tuesday, May 19, 2020.

EPISD continues to focus on fiscal transparency and good fiscal stewardship as it constructs and builds its budget. The loss of state funding, due to the pandemic and decreased enrollment due to urban sprawl, aging populations and lower birth rates, impacts how the District allocates funds to campuses and departments on an annual basis. The public must understand how the District makes important and, sometimes difficult, decisions due to any loss of funding.

As a community member, it is important that you have an understanding of where we stand with our District budget and the challenges we are facing. Rest assured that we have steadfast determination to ensure that every one of our students at EPISD is given the maximum opportunity to be successful.

Respectfully,

Juan E. Cabrera  
Superintendent of Schools  
El Paso Independent School District



# District Snapshot

We leverage a strong foundation and continuous improvement processes to ensure quality learning in every classroom every day. To achieve this, we have three focus areas:

- Providing Engaging & Challenging Learning
- Building Strong Supports
- Modernizing Environments

The District is an ethnically, culturally and linguistically diverse community. Figures from the 2019-2020 school year provide a snapshot of student demographics:

## Demographics

Hispanic	83.7%	49,571
White	9%	5,652
Black/African American	3%	2,096
Other	1%	1,052
Economically Disadvantaged	65%	41,195
Special Needs	10%	6,187
English Language Learners	26%	16,549



**55K**  
STUDENTS



**84**  
SCHOOLS

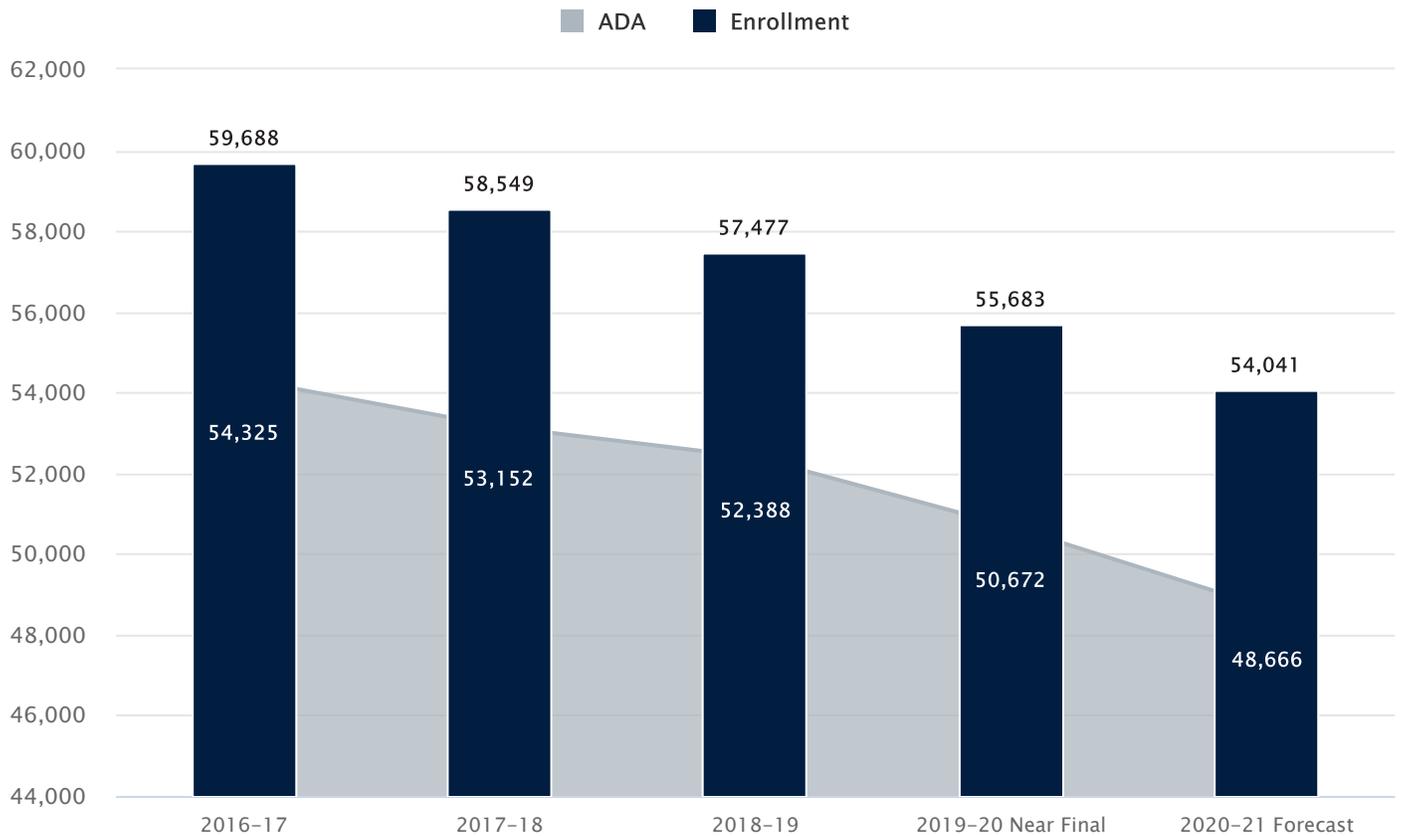


**8K**  
EMPLOYEES

<b>50</b>	.....Elementary Schools
<b>15</b>	.....Middle Schools
<b>10</b>	.....Traditional High Schools
<b>4</b>	.....Specialty Schools
<b>4</b>	.....Alternative Schools
<b>1</b>	.....K-8 School

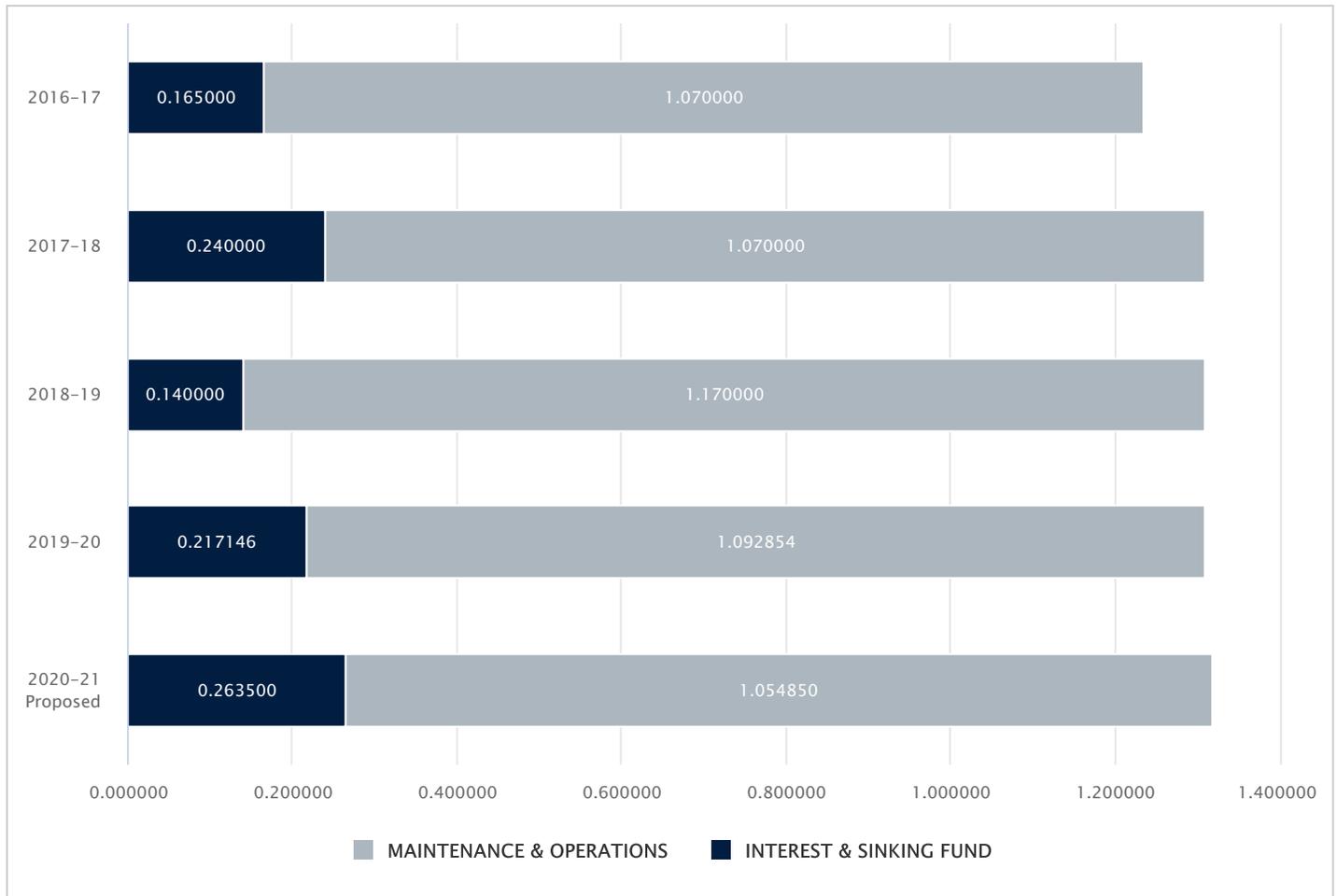


# HISTORICAL Enrollment & ADA



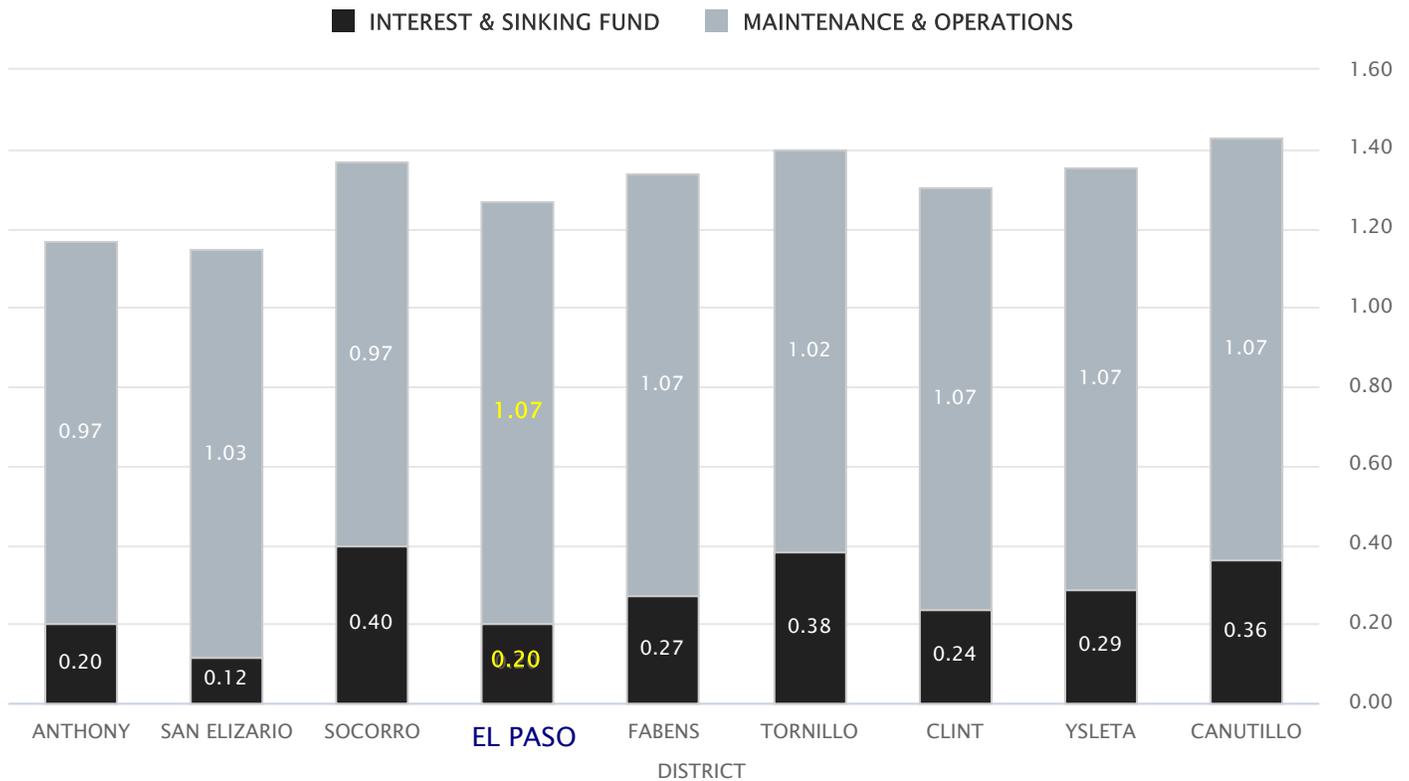
# DISTRICT Tax Rate History

In November 2016, voters approved a \$668.7 million bond proposal and subsequently the District issued \$200 million in new debt. This resulted in an increased I&S debt rate of 7.5 cents, and a total tax rate of \$1.31 per \$100 property valuation. In November 2018, voters approved a 10 cent Tax Ratification Election. The “10 penny swap” allowed the District to leverage \$7.5 million in State matching funds, while maintaining the same overall tax rate. In 2019, the District issued an additional \$250 million in bonds. The I&S rate was increased due to the issuance of new debt, while the M&O rate was compressed because of new House Bill 3 legislation. The net was a 4 cent decrease in the total tax rate. In 2020 the District issued the remaining \$218.7 million authorized by the voters. The new tax rate will be adopted in August 2020, after the District has received the 2020 certified property values.



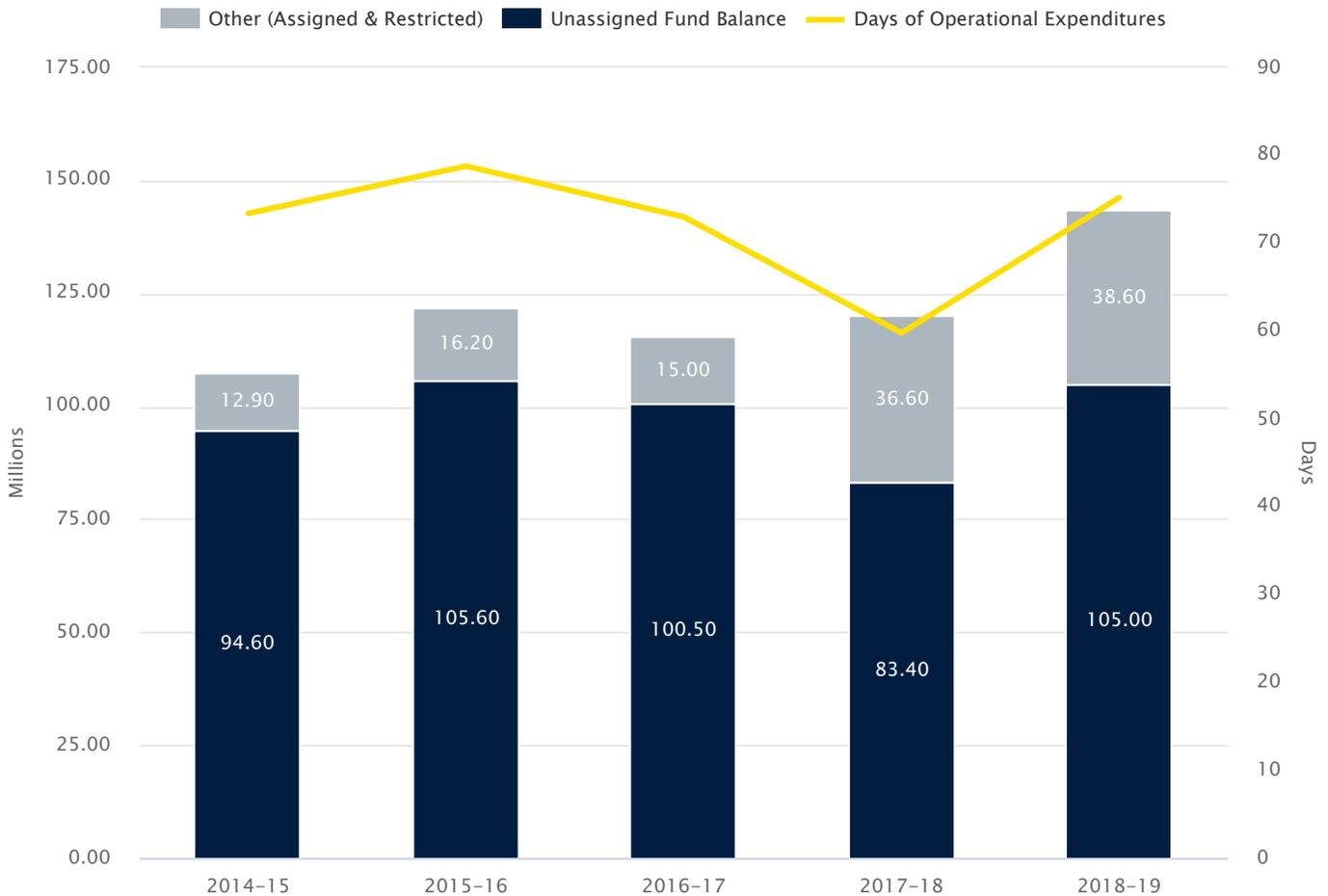


## 2019-20 Regional Tax Rate Comparison



# GENERAL FUND Balance History

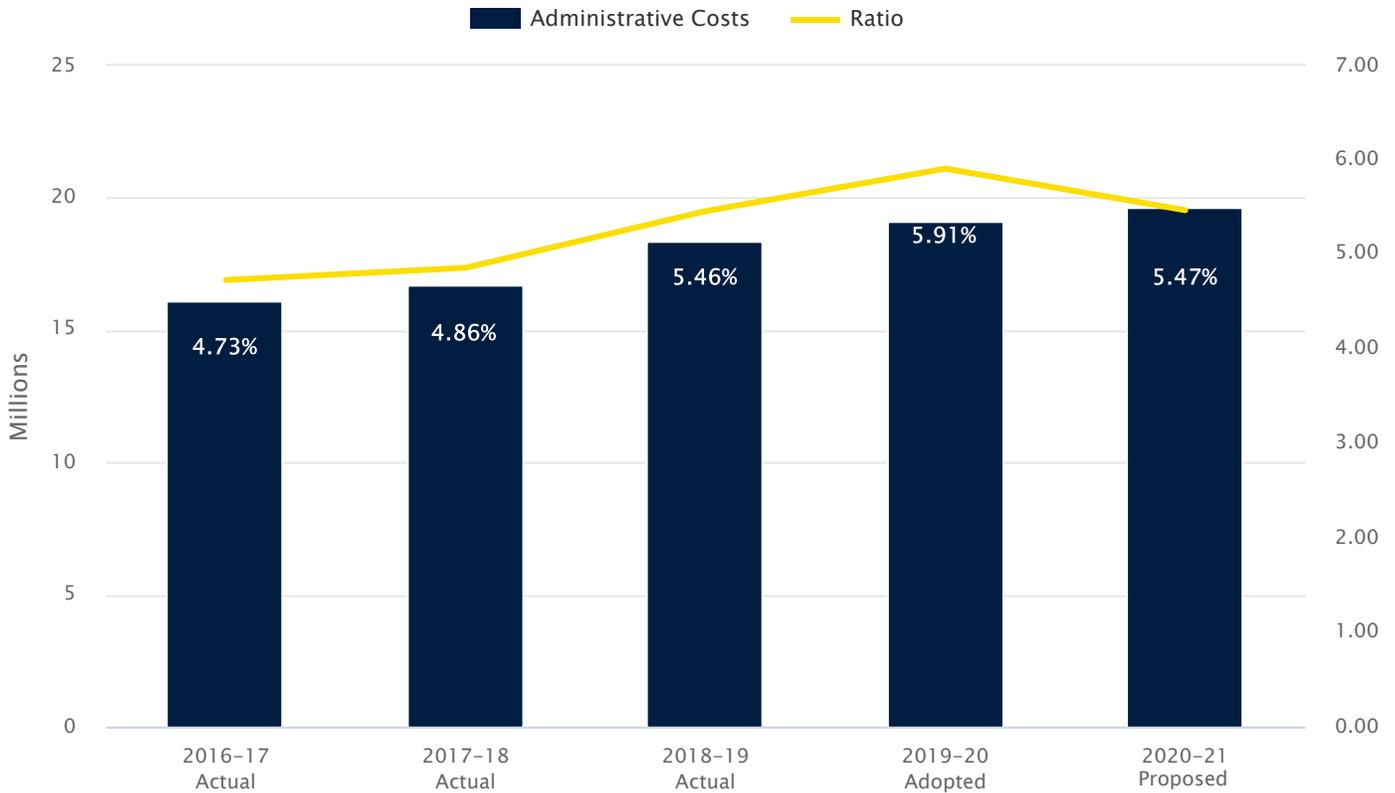
In the fiscal year-ending 2019, the general fund balance totaled \$143.6 million which represents 75.2 days of operational expenditures in the assigned fund balance. District policy requires that the unassigned fund balance at fiscal year-end to be between 17 percent (60 days) and 25 percent (90 days) of the operating expenditures. The Texas Education Agency’s (TEA) optimum fund balance calculation requires school districts to maintain two months of operating expenditures in order to cover any cash flow deficits.



This information is based on extracts from the annual reports and is not intended to present complete financial information.

# ADMINISTRATIVE Cost Ratio

The administrative cost ratio is meant to compare a district's administrative expenditures (function 21+41) to the cost of instruction (function 11+12+13+31). For the fiscal year-ending 2019, the district's final audited administrative costs totaled \$18.3 million with an administrative ratio of 5.46%. When compared to the largest surrounding districts in the region, the District had a smaller administrative cost ratio than the others.

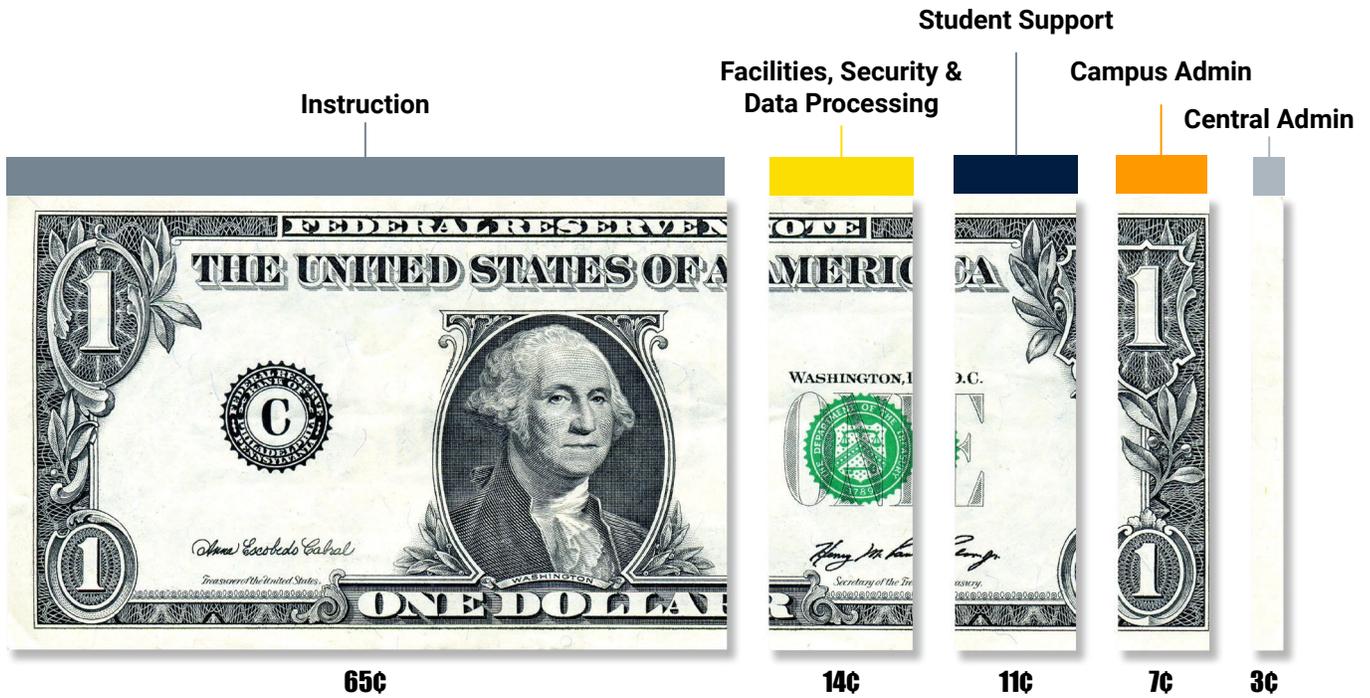


## 2018-19 Administrative Cost Ratio

El Paso ISD	Socorro ISD	Ysleta ISD	Clint ISD	Canutillo ISD
5.46%	5.86%	6.82%	9.00%	10.51%

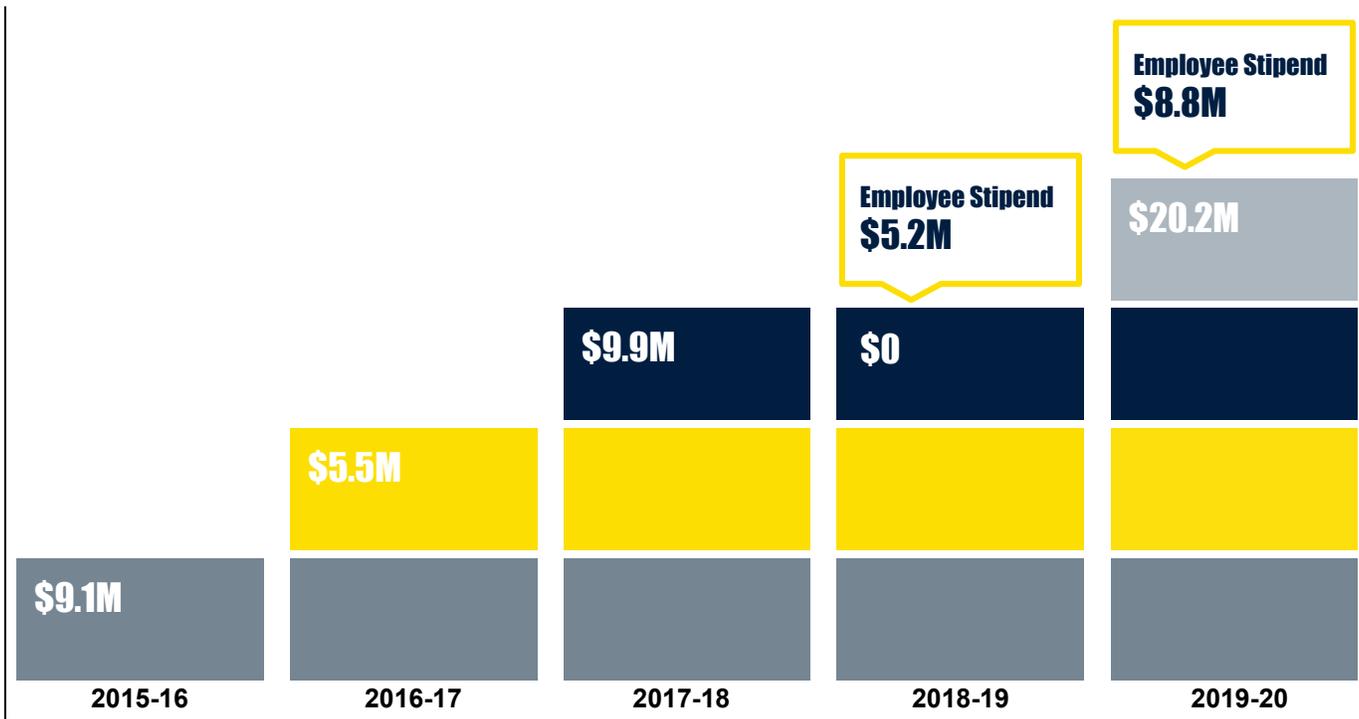
*This information is based on extracts from the annual reports and is not intended to present complete financial information.*

# 2021 PROPOSED BUDGET Breakdown of Each Dollar



## COMPENSATION History

**Salary Increase Amount** Total over five years - \$44.7M - Local Funds Only



\* \$5,323/YR HEALTH INSURANCE EPISD CONTRIBUTION

# 2020-21 Budget Savings, Considerations & Challenges

REVENUES	IMPACT TO BUDGET
Net Reduction in Revenue Due to Decline of Approximately 1,918 Students (Decrease of \$11.9M) and HB3 Related Tax Compression (M&O Tax Rate - \$1.05)	(\$7.5M)
EXPENDITURES	IMPACT TO BUDGET
Campus Closures - Administrative & Support Staff (Bradley/Fannin)	\$437K
Campus Closures - Instructional - 5 FTEs (Bradley/Fannin)	\$340K
Transfer of Funds from General Operating to Debt Service Fund	\$5M
Reduction to Lapse Salary Amount - From \$20M to \$18M	(\$2M)
Maintenance Tax Notes (MTN) for EPHS - Total Cost \$17M	(\$387K)
Health Care Program Contribution - 11% Increase- (Employer Monthly Contribution \$435 to \$493 P/Employee)	(\$4.2M)
Employee Compensation Package - Exploring Options @ 1%, 1.5% and 2% - \$6.7M is based at 2% Pay Increase from MidPoint	(\$6.7M)
Implementation of TASB Pay Structure Alignment	(\$2.2M)
<b>Additional Budget Requests</b>	
Instructional Initiatives - Dual Language, PreK 4 Full Day Expansion, Reading Academies, GT Program and Bilingual Program	(\$3.6M)
Information Technology	(\$272K)
Maintenance - Utilities Increase, Technology Upgrades, Demand Meter Installations	(\$654K)
Safety & Security - Surveillance Costs and Elementary Traffic Monitoring	(\$950K)
Instructional Program Expansion/Implementation - New Tech, P-Tech and ROTC Program	(\$162K)
Risk Management - Insurance & Bonding Costs	(\$130K)
Other - SHARS Reporting Program, Election Costs, DOC Security Services, Campus Accounting Software	(\$670K)



# 2020-21 BUDGET DEVELOPMENT Timeline

July/August/ Sptemper	October/ November	December/ January	February/ March	April	May/June
<p><b>JULY</b> 25 Chief Appraiser Certifies Rolls for Taxing Entities</p> <p><b>AUGUST</b> 20 Board of Trustee Regular Meeting</p> <p>29 Finance &amp; Administration Committee Meeting</p> <p><b>SEPTEMBER</b> 17 Board of Trustee Regular Meeting</p> <p>20 Six-Week Student Enrollment Target Date for Projections</p>	<p><b>OCTOBER</b> 4 Finance &amp; Administration Committee Meeting</p> <p>15 Board of Trustee Regular Meeting</p> <p>22-23 Budget Development Workshop - Departments</p> <p>25 PEIMS Snapshot Date</p> <p>28-30 Campus Staffing Training</p> <p><b>NOVEMBER</b> 1 Campus Staffing Training</p> <p>4 Finance &amp; Administration Committee Meeting</p> <p>19 Board of Trustee Regular Meeting</p> <p>18-22 Department Budget Hearings</p>	<p><b>DECEMBER</b> 3-13 Department Budget Hearings</p> <p>4 Finance &amp; Administration Committee Meeting</p> <p>5 &amp; 13 Budget Development Workshops - Campuses</p> <p>17 Board of Trustee Regular Meeting</p> <p><b>JANUARY</b> 9-27 Campus Staffing Reviews - Elementary</p> <p>14 Finance &amp; Administration Committee Meeting</p> <p>21 Board of Trustee Regular Meeting</p>	<p><b>FEBRUARY</b> 3-6 Campus Staffing Review - Middle School</p> <p>5 Finance &amp; Administration Committee Meeting</p> <p>18 Board of Trustee Regular Meeting</p> <p>13-27 Campus Staffing Review - High School &amp; Specialty Campuses</p> <p><b>MARCH</b> 12 Board of Trustees Budget Workshop</p> <p>13 Budget Recommendations Due from El Paso Consultation Organizations</p> <p>24 Board of Trustee Regular Meeting</p>	<p><b>APRIL</b> 14 Board of Trustees Regular Meeting</p> <p>20 Board of Trustee Budget Workshop</p> <p>29 Trustee Initiated Revision to Budget Due to Superintendent's Office</p> <p>30 Chief Appraiser Prepares Estimate of the Taxable Value of Property</p>	<p><b>MAY</b> 6 Board of Trustees Budget Workshop</p> <p>9 Post Proposed 2020-21 Budget Summary on District Website and Public Notice in Newspaper to Discuss Budget</p> <p>19 Board of Trustees Regular Meeting - 2020-21 Budget &amp; Compensation Adoption</p> <p>20 Post Adopted 2020-21 Budget Summary on District Website</p> <p><b>JUNE</b> 16 Board of Trustees Regular Meeting</p> <p>30 Provide Campuses/Departments Budget Account Detail</p>



# 2020-21 BUDGET All Funds

	GENERAL FUND	FOOD SERVICES	DEBT SERVICE	GRAND TOTAL	% OF TOTAL
<b>Revenues</b>					
5700- Federal Revenues from Local and Intermediate Sources	179,062,340	3,000,000	44,127,538	226,189,878	35.36%
5800- State Program Revenues	356,892,837	187,708	2,260,785	359,341,330	56.17%
5900- Federal Program Revenues	13,850,000	29,861,749	-	43,711,749	6.83%
7900- Other Resources	-	-	10,500,000	10,500,000	1.64%
<b>Total Revenues</b>	<b>549,805,177</b>	<b>33,049,457</b>	<b>56,888,323</b>	<b>639,742,957</b>	<b>100.00%</b>
<b>Expenditures</b>					
00- Balance Sheet / Revenues	11,811,267	-	-	11,811,267	1.84%
11- Instruction	311,050,273	-	-	311,050,273	48.52%
12- Instruction Resources and Media	7,706,362	-	-	7,706,362	1.20%
13- Curriculum & Instr Staff Develop	21,875,694	-	-	21,875,694	3.41%
21- Instructional Leadership	4,829,631	-	-	4,829,631	0.75%
23- School Leadership	37,479,296	-	-	37,479,296	5.85%
31- Guidance, Counseling, Evaluation	19,303,260	-	-	19,303,260	3.01%
32- Social Work Services	4,372,139	-	-	4,372,139	0.68%
33- Health Services	6,440,056	-	-	6,440,056	1.00%
34- Student Transportation	14,129,684	-	-	14,129,684	2.20%
35- Food Services	-	31,981,910	-	31,981,910	4.99%
36- Extracurricular Activities	14,867,103	-	-	14,867,103	2.32%
41- General Administration	14,860,904	1	-	14,860,905	2.32%
51- Facilities Maint and Operations	52,362,292	1,067,546	-	53,429,838	8.33%
52- Security and Monitoring Services	9,051,395	-	-	9,051,395	1.41%
53- Data Processing Services	10,302,076	-	-	10,302,076	1.61%
61- Community Services	56,225	-	-	56,225	0.01%
71- Debt Service	3,405,834	-	58,191,006	61,596,840	9.61%
81- Facilities Acquisition & Construction	3,050,000	-	-	3,050,000	0.48%
99- Other Intergovernmental Charges	2,851,686	-	-	2,851,686	0.44%
<b>Total Expenditures</b>	<b>549,805,177</b>	<b>33,049,457</b>	<b>58,191,006</b>	<b>641,045,640</b>	<b>100.00%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>(1,302,683)</b>	<b>(1,302,683)</b>	



# 2020-21 EXPENDITURES All Funds

FUNCTION	GENERAL FUND	FOOD SERVICE FUND	DEBT SERVICE FUND	TOTAL	% OF TOTAL
00- Balance Sheet / Revenues	11,811,267	-	-	11,811,267	100.00%
<b>Other Uses Total</b>	<b>11,811,267</b>	<b>-</b>	<b>-</b>	<b>11,811,267</b>	<b>1.84%</b>
<b>Instruction and Instruction-Related Services</b>					
11- Instruction	311,050,273	-	-	311,050,273	91.32%
12- Instruction Resources and Media	7,706,362	-	-	7,706,362	2.26%
13- Curriculum & Instr Staff Develop	21,875,694	-	-	21,875,694	6.42%
<b>Instruction and Instruction-Related Services Total</b>	<b>340,632,329</b>	<b>-</b>	<b>-</b>	<b>340,632,329</b>	<b>53.14%</b>
<b>Instructional &amp; School Leadership</b>					
21- Instructional Leadership	4,829,631	-	-	4,829,631	11.42%
23- School Leadership	37,479,296	-	-	37,479,296	88.58%
<b>Instructional &amp; School Leadership Total</b>	<b>42,308,927</b>	<b>-</b>	<b>-</b>	<b>42,308,927</b>	<b>6.60%</b>
<b>Support Services - Student (Pupil)</b>					
31- Guidance, Counseling, Evaluation	19,303,260	-	-	19,303,260	21.19%
32- Social Work Services	4,372,139	-	-	4,372,139	4.80%
33- Health Services	6,440,056	-	-	6,440,056	7.07%
34- Student Transportation	14,129,684	-	-	14,129,684	15.51%
35- Food Services	-	31,981,910	-	31,981,910	35.11%
36- Extracurricular Activities	14,867,103	-	-	14,867,103	16.32%
<b>Support Services - Student (Pupil) Total</b>	<b>59,112,242</b>	<b>31,981,910</b>	<b>-</b>	<b>91,094,152</b>	<b>14.21%</b>
<b>Administrative Support Services</b>					
41- General Administration	14,860,904	1	-	14,860,905	100.00%
<b>Administrative Support Services Total</b>	<b>14,860,904</b>	<b>1</b>	<b>-</b>	<b>14,860,905</b>	<b>2.32%</b>
<b>Support Services - Non-Student Based</b>					
51- Facilities Maint and Operations	52,362,292	1,067,546	-	53,429,838	73.41%
52- Security and Monitoring Services	9,051,395	-	-	9,051,395	12.44%
53- Data Processing Services	10,302,076	-	-	10,302,076	14.15%
<b>Support Services - Non-Student Based Total</b>	<b>71,715,763</b>	<b>1,067,546</b>	<b>-</b>	<b>72,783,309</b>	<b>11.35%</b>
<b>Ancillary Services</b>					
61- Community Services	56,225	-	-	56,225	100.00%
<b>Ancillary Services Total</b>	<b>56,225</b>	<b>-</b>	<b>-</b>	<b>56,225</b>	<b>0.01%</b>
<b>Debt Service</b>					
71- Debt Service	3,405,834	-	58,191,006	61,596,840	100.00%
<b>Debt Service Total</b>	<b>3,405,834</b>	<b>-</b>	<b>58,191,006</b>	<b>61,596,840</b>	<b>9.61%</b>
<b>Capital Outlay</b>					
81- Facilities Acquisition & Constr	3,050,000	-	-	3,050,000	100.00%
<b>Capital Outlay Total</b>	<b>3,050,000</b>	<b>-</b>	<b>-</b>	<b>3,050,000</b>	<b>0.48%</b>
<b>Intergovernmental Charges</b>					
99- Other Intergovernmental Charges	2,851,686	-	-	2,851,686	100.00%
<b>Intergovernmental Charges Total</b>	<b>2,851,686</b>	<b>-</b>	<b>-</b>	<b>2,851,686</b>	<b>0.44%</b>
<b>Total Expenditures</b>	<b>549,805,177</b>	<b>33,049,457</b>	<b>58,191,006</b>	<b>641,045,640</b>	<b>100.00%</b>

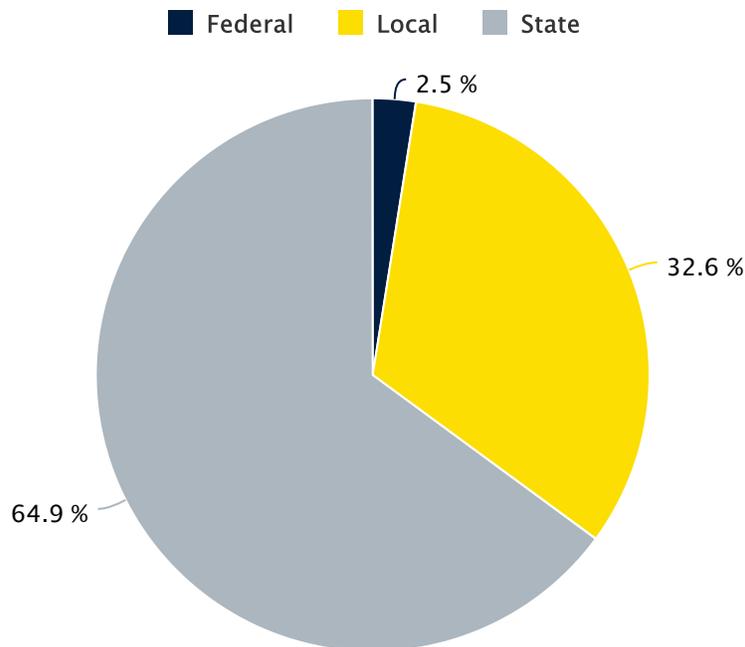
*NOTE: Debt Service Fund does not include funds 575 and 577*

# GENERAL FUND Revenue

## General Fund Revenue Comparison By Class Object

CLASS OBJECT	2020 ADOPTED	2021 PROPOSED	DIFFERENCE	% CHANGE
5711- Taxes Current Year Levy	186,877,977	173,276,198	(13,601,779)	(7.28%)
5712- Taxes Prior Years	3,400,000	1,764,523	(1,635,477)	(48.10%)
5719- Taxes Penalty and Interest	-	1,411,619	1,411,619	-%
5729- Services to Other School Districts	82,000	300,000	218,000	265.85%
5739- Tuition and Fees	288,000	-	(288,000)	(100.00%)
5742- Earnings Temp Dep Invest	2,600,000	1,000,000	(1,600,000)	(61.54%)
5743- Building Rentals	70,000	90,000	20,000	28.57%
5748- Transportation - Field Trips	70,000	70,000	-	-%
5749- Miscellaneous Revenue	1,000,000	800,000	(200,000)	(20.00%)
5752- Athletic Activity - Ticket Sales	425,000	350,000	(75,000)	(17.65%)
<b>5700-Revenues from Local and Intermed Total</b>	<b>194,812,977</b>	<b>179,062,340</b>	<b>(15,750,637)</b>	<b>(8.09%)</b>
5812- Foundation Entitlement	276,035,189	329,892,837	53,857,648	19.51%
5829- Miscellaneous State Program Revenues	-	-	-	-%
5831- TRS On Behalf Benefit	24,000,000	27,000,000	3,000,000	12.50%
<b>5800-State Program Revenues Total</b>	<b>300,035,189</b>	<b>356,892,837</b>	<b>56,857,648</b>	<b>18.95%</b>
5918- ROTC	600,000	600,000	-	-%
5929- Federal Revenues dist by TEA	1,250,000	1,250,000	-	-%
5931- SHARS/ Medicare	9,100,000	7,260,000	(1,840,000)	(20.22%)
5941- Impact Aid	3,500,000	3,500,000	-	-%
5949- Direct Federal Revenues	1,389,739	1,240,000	(149,739)	(10.77%)
<b>5900-Federal Program Revenues Total</b>	<b>15,839,739</b>	<b>13,850,000</b>	<b>(1,989,739)</b>	<b>(12.56%)</b>
<b>Total Revenues</b>	<b>510,687,905</b>	<b>549,805,177</b>	<b>39,117,272</b>	<b>7.66%</b>

## 2020-21 General Fund Revenue



# GENERAL FUND Expenditures

## General Fund Expenditure Comparison By Function

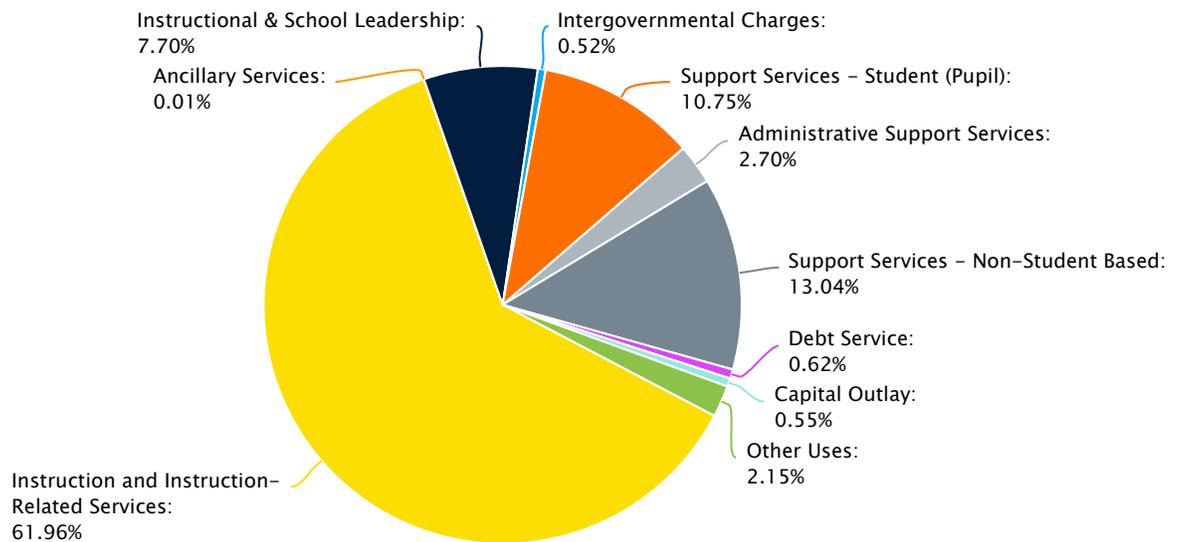
FUNCTION	2020 ADOPTED	2021 PROPOSED	DIFFERENCE	% CHANGE
00- Balance Sheet / Revenues	17,124,028	11,811,267	(5,312,761)	(31.03%)
<b>Other Uses Total</b>	<b>17,124,028</b>	<b>11,811,267</b>	<b>(5,312,761)</b>	<b>(31.03%)</b>
11- Instruction	280,223,309	311,050,273	30,826,963	11.00%
12- Instruction Resources and Media	7,417,831	7,706,362	288,531	3.89%
13- Curriculum & Instr Staff Develop	18,088,002	21,875,694	3,787,692	20.94%
<b>Instruction and Instruction-Related Services Total</b>	<b>305,729,142</b>	<b>340,632,329</b>	<b>34,903,186</b>	<b>11.42%</b>
21- Instructional Leadership	4,877,956	4,829,631	(48,325)	(0.99%)
23- School Leadership	36,120,969	37,479,296	1,358,327	3.76%
<b>Instructional &amp; School Leadership Total</b>	<b>40,998,925</b>	<b>42,308,927</b>	<b>1,310,003</b>	<b>3.20%</b>
31- Guidance, Counseling, Evaluation	18,164,237	19,303,260	1,139,023	6.27%
32- Social Work Services	3,993,609	4,372,139	378,530	9.48%
33- Health Services	6,117,752	6,440,056	322,304	5.27%
34- Student Transportation	13,644,581	14,129,684	485,103	3.56%
36- Extracurricular Activities	14,184,706	14,867,103	682,398	4.81%
<b>Support Services - Student (Pupil) Total</b>	<b>56,104,885</b>	<b>59,112,242</b>	<b>3,007,357</b>	<b>5.36%</b>
41- General Administration	14,251,179	14,860,904	609,725	4.28%
<b>Administrative Support Services Total</b>	<b>14,251,179</b>	<b>14,860,904</b>	<b>609,725</b>	<b>4.28%</b>
51- Facilities Maint and Operations	50,053,550	52,362,292	2,308,741	4.61%
52- Security and Monitoring Services	6,938,898	9,051,395	2,112,497	30.44%
53- Data Processing Services	9,394,944	10,302,076	907,132	9.66%
<b>Support Services - Non-Student Based Total</b>	<b>66,387,392</b>	<b>71,715,763</b>	<b>5,328,370</b>	<b>8.03%</b>
61- Community Services	89,295	56,225	(33,070)	(37.03%)
<b>Ancillary Services Total</b>	<b>89,295</b>	<b>56,225</b>	<b>(33,070)</b>	<b>(37.03%)</b>
71- Debt Service	2,167,116	3,405,834	1,238,718	57.16%
<b>Debt Service Total</b>	<b>2,167,116</b>	<b>3,405,834</b>	<b>1,238,718</b>	<b>57.16%</b>
81- Facilities Acquisition & Construction	4,984,256	3,050,000	(1,934,256)	(38.81%)
<b>Capital Outlay Total</b>	<b>4,984,256</b>	<b>3,050,000</b>	<b>(1,934,256)</b>	<b>(38.81%)</b>
99- Other Intergovernmental Charges	2,851,686	2,851,686	-	-%
<b>Intergovernmental Charges Total</b>	<b>2,851,686</b>	<b>2,851,686</b>	<b>-</b>	<b>-%</b>
<b>Total Expenditures</b>	<b>510,687,905</b>	<b>549,805,177</b>	<b>39,117,272</b>	<b>7.66%</b>

## General Funds Expenditure Comparison By Major Object

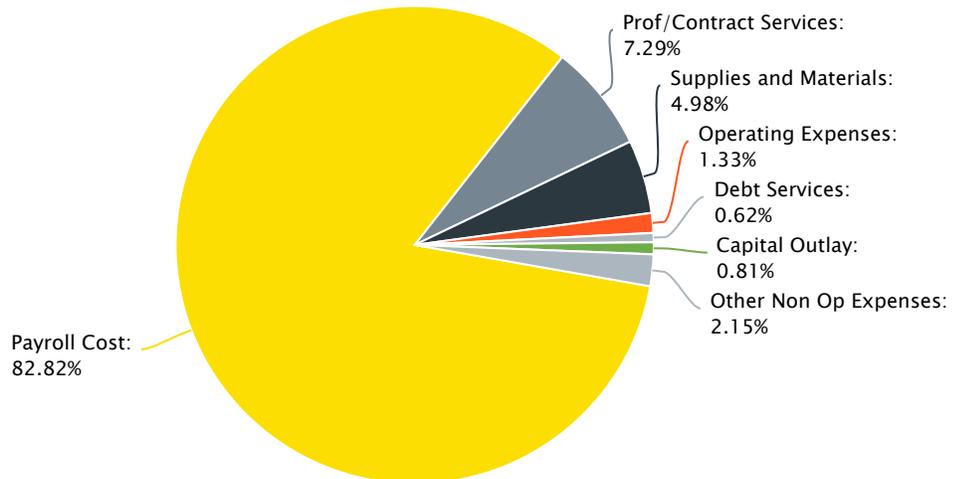
MAJOR OBJECT CODE	2020 ADOPTED	2021 PROPOSED	DIFFERENCE	% CHANGE
6100- Payroll Cost	420,029,347	455,332,320	35,302,973	8.40%
6200- Prof/Contract Services	35,715,361	40,065,498	4,350,137	12.18%
6300- Supplies and Materials	21,765,376	27,375,115	5,609,739	25.77%
6400- Operating Expenses	7,749,247	7,327,116	(422,131)	(5.45%)
6500- Debt Services	2,167,116	3,405,834	1,238,718	57.16%
6600- Capital Outlay	6,137,428	4,488,026	(1,649,402)	(26.87%)
8900- Other Non Op Expenses	17,124,028	11,811,267	(5,312,761)	(31.03%)
<b>Total Expenditures</b>	<b>510,687,905</b>	<b>549,805,177</b>	<b>39,117,271</b>	<b>7.66%</b>

# GENERAL FUND Expenditures

## 2020-21 General Fund Expenditure by Function



## 2020-21 General Fund Expenditure by Major Object



# 2020-21 CAMPUS Expenditure Budgets

Campus	6100- Payroll Costs	6200- Prof/ Contract Services	6300- Supplies and Materials	6400 -Other Operating Expenses	6500- Debt Services	6600- Capital Outlay	8900- Other Non Op Expenses	Grand Total
001-Andress High School	9,538,680	15,421	92,392	29,858	-	-	-	9,676,351
002-Austin High School	8,714,664	14,730	69,402	42,000	-	-	-	8,840,795
003-Bowie High School	8,414,610	28,286	187,007	50,502	-	-	-	8,680,405
004-Burges High School	9,583,091	18,748	77,390	38,500	-	-	-	9,717,729
005-Coronado High School	14,145,151	51,957	162,071	34,938	-	-	-	14,394,117
006-El Paso High School	9,138,345	21,487	99,701	33,684	-	-	-	9,293,217
008-Irvin High School	8,594,586	18,288	74,670	30,500	-	-	-	8,718,044
009-Jefferson High School	8,053,678	30,973	179,868	13,500	-	-	-	8,278,019
010-Franklin High School	16,469,474	37,888	185,203	51,098	-	-	-	16,743,663
011-Silva Health Magnet	4,234,112	13,367	51,814	7,000	-	-	-	4,306,294
012-Chapin High School	11,493,981	33,587	111,374	44,094	-	10,000	-	11,693,036
<b>High School Total</b>	<b>108,380,372</b>	<b>284,732</b>	<b>1,290,891</b>	<b>375,674</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>110,341,669</b>
041-Henderson Middle School	4,226,814	18,137	65,708	24,969	-	-	-	4,335,628
042-Ross Middle School	4,389,764	12,411	51,636	19,829	-	-	-	4,473,639
043-Canyon Hills Middle School	3,912,731	6,634	64,436	19,000	-	-	-	4,002,801
044-Guillen Middle School	4,302,466	7,394	78,600	9,500	-	-	-	4,397,960
045-Charles Middle School	3,618,467	6,306	48,993	3,500	-	-	-	3,677,266
046-Morehead Middle School	3,802,931	5,474	88,099	9,100	-	-	-	3,905,604
047-Magoffin Middle School	4,280,240	9,320	36,832	8,100	-	-	-	4,334,493
048-Terrace Hills Middle School	3,034,258	8,920	26,511	2,000	-	6,161	-	3,077,850
049-Bassett Middle School	4,045,680	10,114	45,170	3,400	-	-	-	4,104,365
051-Lincoln Middle School	4,396,802	13,319	39,723	15,350	-	-	-	4,465,195
052-Wiggs Middle School	4,557,675	8,602	36,403	17,599	-	-	-	4,620,278
053-Hornedo Middle School	6,142,672	13,374	91,685	15,000	-	-	-	6,262,731
054-Armendariz Middle School	2,911,541	4,771	31,512	9,031	-	-	-	2,956,855
055-Richardson Middle School	4,305,094	7,037	60,352	3,000	-	-	-	4,375,483
056-Brown Middle School	5,311,735	10,070	73,553	33,371	-	-	-	5,428,729
<b>Middle School Total</b>	<b>63,238,871</b>	<b>141,883</b>	<b>839,214</b>	<b>192,749</b>	<b>-</b>	<b>6,161</b>	<b>-</b>	<b>64,418,877</b>
103-Aoy Elementary	3,027,092	7,350	16,536	1,601	-	-	-	3,052,578
105-Bliss Elementary	3,562,018	5,530	36,435	12,328	-	-	-	3,616,310
106-Bonham Elementary	2,663,680	3,429	37,637	5,160	-	-	-	2,709,905
109-Clardy Elementary	3,521,376	8,597	29,282	16,878	-	-	-	3,576,132
110-Coldwell Elementary	3,537,753	9,424	40,793	9,800	-	-	-	3,597,770
111-Cooley Elementary	3,225,335	9,832	40,063	3,700	-	-	-	3,278,930
112-Crockett Elementary	3,254,690	5,265	46,691	14,271	-	-	-	3,320,916
113-Crosby Elementary	3,278,097	6,442	21,984	4,500	-	-	-	3,311,023
114-Douglass Elementary	3,634,152	11,729	29,519	9,085	-	-	-	3,684,485
115-Dowell Elementary	3,065,769	8,578	45,475	14,211	-	-	-	3,134,034
118-Hart Elementary	3,371,328	4,771	26,091	923	-	-	-	3,403,113
119-Hawkins Elementary	3,053,846	4,224	28,612	5,000	-	-	-	3,091,682
121-Hillside Elementary	3,446,512	5,491	55,667	15,500	-	-	-	3,523,170
123-Hughey Elementary	3,680,066	8,260	21,658	8,000	-	-	-	3,717,984
125-Lamar Elementary	2,735,078	3,456	24,546	2,500	-	-	-	2,765,580
128-Logan Elementary	4,083,010	5,894	58,948	6,000	-	-	-	4,153,853
130-Mesita Elementary	6,680,915	12,875	87,238	31,500	-	-	-	6,812,528
131-Milam Elementary	4,790,831	8,640	59,138	11,500	-	-	-	4,870,109
133-Newman Elementary	3,163,340	8,053	29,581	5,100	-	-	-	3,206,074
134-Park Elementary	3,409,863	4,502	26,546	-	-	-	-	3,440,912
135-Putnam Elementary	3,025,748	7,715	25,703	3,199	-	-	-	3,062,365
136-Roberts Elementary	3,121,126	7,047	12,878	3,062	-	-	-	3,144,113
138-Rusk Elementary	2,359,298	7,627	12,041	7,101	-	-	-	2,386,068
141-Stanton Elementary	3,489,758	6,253	28,879	4,093	-	-	-	3,528,983
142-Collins Elementary	2,972,204	5,401	54,287	7,000	-	-	-	3,038,892
143-Travis Elementary	2,751,118	6,677	42,530	-	-	-	-	2,800,326
146-Western Hills Elementary	3,077,617	7,798	32,339	2,325	-	-	-	3,120,079
147-White Elementary	3,113,591	6,668	18,470	1,650	-	-	-	3,140,379
148-Zavala Elementary	2,890,554	8,132	13,057	5,500	-	-	-	2,917,244
149-Clendenin Elementary	3,329,472	10,510	33,987	7,800	-	-	-	3,381,770
150-Lee Elementary	3,521,678	7,722	68,913	7,500	-	-	-	3,605,813
151-Cielo Vista Elementary	2,804,452	3,706	31,515	-	-	-	-	2,839,672
153-Whitaker Elementary	3,455,240	19,357	58,196	2,700	-	-	-	3,535,493
155-Johnson Elementary	2,955,244	4,051	30,472	6,800	-	-	-	2,996,567
156-Rivera Elementary	2,691,002	6,736	14,464	4,500	-	-	-	2,716,702
159-Polk Elementary	3,751,402	8,344	28,223	20,064	-	-	-	3,808,033
160-Bond Elementary	3,593,475	14,198	21,747	-	-	-	-	3,629,419
161-Nixon Elementary	4,658,069	8,411	90,611	9,500	-	-	-	4,766,591
162-Green Elementary	3,400,697	7,161	41,941	5,385	-	-	-	3,455,185
163-Guerrero Elementary	3,717,981	5,021	36,323	5,500	-	-	-	3,764,825
165-Barron Elementary	3,381,629	9,616	32,290	12,424	-	-	-	3,435,959
166-Kohlberg Elementary	3,981,477	6,202	30,685	6,000	-	-	-	4,024,363
167-Moreno Elementary	3,421,429	4,310	57,823	8,500	-	-	-	3,492,062
168-Tippin Elementary	4,066,236	11,441	34,369	2,700	-	-	-	4,114,745
169-Moye Elementary	3,634,110	4,090	27,568	19,500	-	-	-	3,685,267
174-Herrera Elementary	4,141,320	7,587	37,594	10,000	-	-	-	4,196,502
175-Powell Elementary	4,103,798	10,692	57,995	6,000	-	-	-	4,178,485
177-Lundy Elementary	4,375,854	9,469	43,021	3,000	-	-	-	4,431,344
178-Tom Lea Elementary	4,670,923	15,270	95,870	17,500	-	-	-	4,799,562
182-Dr. Joseph Torres Elementary	5,143,214	12,467	21,989	10,000	-	-	-	5,187,670
<b>Elementary School Total</b>	<b>176,784,466</b>	<b>392,021</b>	<b>1,898,220</b>	<b>376,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>179,451,567</b>

# 2020-21 CAMPUS and DEPARTMENT Expenditure Budgets

Campus	6100- Payroll Costs	6200- Prof/ Contract Services	6300- Supplies and Materials	6400-Other Operating Expenses	6500- Debt Services	6600- Capital Outlay	8900- Other Non Op Expenses	Grand Total
129-MacArthur Intermediate	5,292,909	9,000	56,059	8,500	-	-	-	5,366,468
<b>K-8 School Total</b>	<b>5,292,909</b>	<b>9,000</b>	<b>56,059</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,366,468</b>
007-Center for Career and Technology	3,786,335	21,259	156,909	12,000	-	-	-	3,976,504
015-Transmountain Early College High	2,397,114	-	45,583	38,550	-	-	-	2,481,247
019-Young Women's Academy	1,997,678	1,500	15,729	15,800	-	-	-	2,030,707
020-College, Career & Tech. Academy	1,946,263	20,668	25,661	-	-	-	-	1,992,592
025-Delta Academy	1,705,456	5,000	25,948	4,000	-	-	-	1,740,404
027-Telles Academy	1,525,921	2,200	13,090	10,500	-	-	-	1,551,711
171-About Face Program	505,439	-	8,000	2,000	-	1,000	-	516,439
181-Prek Partnership School	87,308	173	609	-	-	-	-	88,090
<b>Alternative/Specialty Campus Total</b>	<b>13,951,515</b>	<b>50,800</b>	<b>291,529</b>	<b>82,850</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>14,377,694</b>
<b>Campus Total</b>	<b>367,648,133</b>	<b>878,436</b>	<b>4,375,913</b>	<b>1,036,632</b>	<b>-</b>	<b>17,161</b>	<b>-</b>	<b>373,956,275</b>

Department	6100- Payroll Costs	6200 - Prof/ Contract Services	6300 - Supplies and Materials	6400 - Other Operating Expenses	6500- Debt Services	6600- Capital Outlay	8900- Other Non Op Expenses	Grand Total
000-Balance Sheet / Revenues	-	-	-	-	-	-	11,811,267	11,811,267
699-Summer School	721,445	-	178,800	775	-	-	-	901,020
701-Superintendent	491,134	34,435	6,300	183,665	-	-	-	715,534
702-Board of Trustees	190,427	42,500	3,000	173,197	-	-	-	409,124
703-Tax Costs	-	2,851,686	-	-	-	-	-	2,851,686
714-Chief of Staff Office	282,766	377,024	5,100	30,476	-	-	-	695,366
726-Human Resource Services	2,319,662	146,002	53,928	69,498	-	-	-	2,589,090
727-Financial Services	2,140,338	300,113	48,865	46,647	-	-	-	2,535,963
728-Finance & Operations Office	413,839	23,010	5,650	10,490	-	-	-	452,989
729-Procurement Services	620,133	82,858	8,000	23,661	-	-	-	734,652
730-Audit Services	708,074	14,204	18,405	30,351	-	-	-	771,034
731-Administration Office	138,960	-	2,800	6,800	-	-	-	148,560
732-Community Engagement	909,856	478,145	48,600	103,217	-	-	-	1,539,818
733-Budget & External Financial Management - Budget	487,398	30,711	17,225	28,069	-	-	-	563,403
735-Legal Services	522,153	660,010	15,872	325,990	-	-	-	1,524,025
736-Treasury Services	156,708	83,000	4,500	6,100	-	-	-	250,308
737-Budget and External Financial Management Office	292,101	-	-	-	-	-	-	292,101
738-Open Records Requests	154,735	118,000	7,500	-	-	-	-	280,235
739-Office of Quality Management	178,014	6,400	500	35,100	-	-	-	220,014
740-Procurement & School Resources	201,228	-	-	-	-	-	-	201,228
800-Academics Office	401,873	12,000	7,000	12,186	-	-	-	433,059
801-Curriculum & Instruction	3,245,560	3,397,147	1,013,800	193,555	-	-	-	7,850,062
803-ROTC Programs	305,739	4,668	8,285	58,381	-	-	-	377,073
805-Secondary Schools Division	1,309,241	225,800	51,114	122,758	-	-	-	1,708,913
806-Elementary Schools Division	517,789	4,500	5,900	12,600	-	-	-	540,789
807-Student and Family Empowerment	690,115	556,400	199,400	47,595	-	-	-	1,493,510
809-21st Century Learning and Well-Being	165,768	90,999	9,900	14,645	-	-	-	281,312
810-Health & Wellness	407,141	7,000	27,000	16,000	-	-	-	457,141
811-Connecting Languages/Dual Language - Elementary	1,145,327	1,478,822	1,246,850	69,600	-	-	-	3,940,599
813-Career and Technology Education	996,349	349,500	1,237,015	366,100	-	340,000	-	3,288,964
816-Student Retention & Truancy Prev	988,520	-	12,790	22,700	-	-	-	1,024,010
817-Student and Parent Services	696,922	46,500	10,477	28,597	-	-	-	782,496
821-Active Learning	235,206	1,003	8,500	37,000	-	-	-	281,709
822-Special Education & Special Services	9,829,501	1,404,214	568,661	267,045	-	27,865	-	12,097,286
824-Regional Day School for Deaf	676,270	-	-	-	-	-	-	676,270
828-San Jacinto Adult Learning Center	68,532	-	3,620	-	-	-	-	72,152
831-Fine Arts	1,472,805	207,320	569,540	302,500	-	15,000	-	2,567,165
832-Athletics	1,067,647	1,135,500	1,438,700	945,000	-	155,000	-	4,741,847
833-Academic Competitions/Journalism/Speech	554,426	52,500	81,928	300,139	-	-	-	988,993
834-Connecting Languages/Dual Language - Secondary	117,170	1,272,300	452,298	14,000	-	-	-	1,855,768
836-Fund Development & Partnerships	242,309	500	6,950	12,615	-	-	-	262,374
839-Accelerating Schools Division	285,040	700	7,000	3,000	-	-	-	295,740
840-Chief of Connecting Languages/Dual Language	140,545	-	1,000	7,000	-	-	-	148,545
841-Counseling & Advising	563,528	11,000	33,900	18,420	-	-	-	626,848
842-Library Learning Resource	176,293	90,343	395,300	6,482	-	-	-	668,418
844-Health Services	319,038	59,000	65,350	9,740	-	-	-	453,128
845-Districtwide - External Funds	226,589	-	-	-	-	-	-	226,589
846-Staff Development	456,480	31,000	37,264	45,300	-	-	-	570,044
849-Budget & External Financial Management - External Funds	7,500	9,000	7,825	31,582	-	-	-	55,907
901-Police Services	4,489,430	189,300	140,121	6,000	-	226,927	-	5,051,778
911-Technology Services	5,021,429	6,004,693	6,279,500	91,089	-	27,000	-	17,423,711
912-Analytics, Strategy, Assessment & PEIMS	1,254,138	222,035	110,445	33,698	-	-	-	1,620,316
921-Transportation Services	11,191,612	208,753	1,179,975	8,848	-	470,073	-	13,059,261
922-Resource Services	1,337,910	172,099	129,100	8,457	-	-	-	1,647,566
931-Custodial Operations	966,987	321,900	280,928	6,907	-	83,000	-	1,659,722
932-Facilities & Construction	636,065	1,069,200	90,200	36,500	3,019,390	3,036,000	-	7,887,356
933-Maintenance - Buildings and Grounds	8,851,483	14,887,901	2,731,794	29,000	-	40,000	-	26,540,178
935-Operations Support Services	189,788	111,980	2,000	1,000	-	-	-	304,768
953-Health Care	150,122	25,000	2,300	-	-	-	-	177,422
954-Risk Management	58,003	-	1,000	1,850,409	-	-	-	1,909,412
995-Districtwide - Local	30,271,944	277,273	4,119,427	180,000	386,444	50,000	-	35,285,088
996-Lapse Salaries	(14,972,922)	-	-	-	-	-	-	(14,972,922)
999-Undistributed Org Unit	-	1,114	-	-	-	-	-	1,114
<b>Department Total</b>	<b>87,684,187</b>	<b>39,187,062</b>	<b>22,999,202</b>	<b>6,290,484</b>	<b>3,405,834</b>	<b>4,470,865</b>	<b>11,811,267</b>	<b>175,848,902</b>
<b>Campus Total</b>	<b>367,648,133</b>	<b>878,436</b>	<b>4,375,913</b>	<b>1,036,632</b>	<b>-</b>	<b>17,161</b>	<b>-</b>	<b>373,956,275</b>
<b>Total Expenditures</b>	<b>455,332,320</b>	<b>40,065,498</b>	<b>27,375,115</b>	<b>7,327,116</b>	<b>3,405,834</b>	<b>4,488,026</b>	<b>11,811,267</b>	<b>549,805,177</b>



## 2020-21 FOOD SERVICE Budget

### 240-FOOD SERVICES FUND

	2020 ADOPTED	2021 PROPOSED	DIFFERENCE	% CHANGE
<b>Revenues</b>				
5700- Revenues from Local and Intermediate Sources	2,201,571	3,000,000	798,429	36.27%
5800- State Program Revenues	175,000	187,708	12,708	7.26%
5900- Federal Program Revenues	30,513,727	29,861,749	(651,978)	(2.14%)
<b>Total Revenues</b>	<b>32,890,298</b>	<b>33,049,457</b>	<b>159,159</b>	<b>0.48%</b>
<b>Expenditures</b>				
6100- Payroll Costs	13,829,424	13,672,570	(156,854)	(1.13%)
6200- Professional / Contract Services	892,758	872,501	(20,257)	(2.27%)
6300- Supplies and Materials	17,027,218	18,323,387	1,296,169	7.61%
6400- Other Operating Expenses	44,000	55,999	11,999	27.27%
6600- Capital Outlay -Land,	75,500	125,000	49,500	65.56%
<b>Total Expenditures</b>	<b>31,868,900</b>	<b>33,049,457</b>	<b>1,180,557</b>	<b>3.70%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,021,398</b>	<b>-</b>	<b>1,339,716</b>	<b>131.16%</b>

# 2020-21 DEBT SERVICE Budget

## 599 - Debt Service Fund

	2020 ADOPTED	2021 PROPOSED	DIFFERENCE	% CHANGE
<b>Revenues</b>				
5711- Taxes Current Year Levy	31,083,621	43,284,143	12,200,522	39.25%
5712- Taxes Prior Years	386,088	440,775	54,687	14.16%
5719- Taxes Penalty and Interest	308,871	352,620	43,749	14.16%
5742- Earnings Temp Dep Invest	400,000	50,000	(350,000)	(87.50%)
5829- Miscellaneous State Program Reve	3,146,956	2,260,785	(886,171)	(28.16%)
7915- Operating Transfers In	15,500,000	10,500,000	(5,000,000)	(32.26%)
<b>Total Revenues</b>	<b>50,825,536</b>	<b>56,888,323</b>	<b>6,062,787</b>	<b>11.93%</b>
<b>Expenditures</b>				
6511- Bond Principal	13,136,571	18,720,000	5,583,429	42.50%
6521- Interest on Bonds	37,340,735	39,171,006	1,830,271	4.90%
6599- Other Debt Service Fees	300,000	300,000	-	-%
8949- Other Uses	48,230	-	(48,230)	(100.00%)
<b>Total Expenditures</b>	<b>50,825,536</b>	<b>58,191,006</b>	<b>7,365,470</b>	<b>14.49%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(1,302,683)</b>	<b>(1,302,683)</b>	<b>-%</b>

## 575 - 2009 Qualified School Construction (QSC) SINKING FUND

	2020 ADOPTED	2021 PROPOSED	DIFFERENCE	% CHANGE
7915- Operating Transfers In	684,059	684,059	-	-%
<b>Total Transfer In</b>	<b>684,059</b>	<b>684,059</b>	<b>-</b>	<b>-%</b>

## 577 - 2017 Qualified School Construction (QSC) SINKING FUND

	2020 ADOPTED	2021 PROPOSED	DIFFERENCE	% CHANGE
7915- Operating Transfers In	627,208	627,208	-	-%
<b>Total Transfer In</b>	<b>627,208</b>	<b>627,208</b>	<b>-</b>	<b>-%</b>





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