



El Paso ISD 2014-15 Adopted Budget

June 17, 2014

Board of Managers

Dee Margo, President

Ed Archuleta, Vice President

Carmen Arrieta-Candelaria, Secretary

Dr. Blanca Enriquez, Member

Dr. Judy Castleberry, Member

Superintendent

Juan E. Cabrera

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Board Goals - Immediate

1. EPISD will be fully accredited by May 2015.
2. Starting with the Fall of 2014, every child, beginning in 8th grade, will have a career plan that includes a graduation plan that is consistent with career goals and is signed by the student, his/her parent and counselor.
3. Beginning with the Fall of 2014, every high school student will participate in community service as part of the EPISD learning experience.
4. A Capital Assets Plan will be prepared that includes the following deliverables:
 - a. The construction of fifty percent of the reprogrammed 2007 Bond projects shall commence no later than September 1, 2014.
 - b. A Facilities Plan for the capital system that will prioritize needed replacements, need for new facilities, and consolidate/retire existing facilities thus reducing our capital footprint and reduce the District's operating and maintenance costs.
 - c. A structured replacement plan will be implemented for all rolling stock.
 - d. A robust Capital Assets Management and Work Order System using the best available technology will be developed and implemented.
 - e. A small capital equipment plan will be developed and incorporated into the annual operating budget.
5. The Board of Managers will prepare an orderly transition plan for the Board of Trustees.

Board Goals – Long Term

1. Every graduate will be accepted to college or obtain employment above minimum level.
2. By the beginning of the 2014-2015 school year, the District will provide a rigorous comprehensive curriculum that is characterized by:
 - a. research based practices that result in high levels of academic performance and achievement by all students;
 - b. core and supplementary instructional materials to include technology related support materials;
 - c. an annual staff development plan for all teachers that supports the implementation of the curriculum;
 - d. an annual staff development plan for all principals that supports the monitoring of the implementation of the curriculum; and
 - e. A parental engagement plan that helps parents to understand and support the curriculum and their child's achievement.
3. EPISD will become the district of choice for teachers, staff, students and families.
 - a. All campuses will meet EPISD standards for becoming a district of choice.
4. EPISD will attract, hire, and develop dedicated and highly qualified employees.
5. The annual budget will allocate the proper resources to ensure academic success.
6. The District will develop and implement a system for evaluating community and student engagement.

Changes in General Fund Appropriations

Between Draft 1 and Draft 2

Organization	Description	Amount
NON SALARY CHANGES		
726 Human Resources	Professional Services	(20,000)
726 Human Resources	Contract M&R	(7,616)
726 Human Resources	Reading Materials	(500)
726 Human Resources	Testing Materials	(10,000)
726 Human Resources	Technology Equipment	(2,800)
726 Human Resources	Furniture and Equipment	(3,000)
726 Human Resources	Software	(500)
726 Human Resources	General Supplies	(4,075)
728 Business Services	Appraisal District Fee	(63,000)
735 Legal services	Outside Legal Services	(300,000)
813 Career and Tech	Miscellaneous Contracted Services	(10,000)
813 Career and Tech	Textbooks	(15,000)
813 Career and Tech	Equipment	(15,000)
813 Career and Tech	General Supplies	(5,000)
813 Career and Tech	Student Travel	(16,513)
831 Fine Arts	Music Instruments	(39,000)
831 Fine Arts	Professional Services	(9,000)
831 Fine Arts	General Supplies	(4,000)
832 Athletics	Athletic Wish List	(996,000)
832 Athletics	Award Jackets	(50,000)
842 Library Learning Resources	Technology Equipment	(33,612)
843 Pupil Service	Technology Equipment	(1,000)
843 Pupil Service	Furniture and Equipment	(2,000)
843 Pupil Service	Software	(500)
901 Police Services	Professional Services	(5,000)
901 Police Services	Contracted Repairs	(5,000)
901 Police Services	Rentals	(2,000)
901 Police Services	Contracted Services	(5,000)
901 Police Services	Fuel	(5,000)
901 Police Services	Supplies	(5,000)
901 Police Services	Reading Materials	(156)
901 Police Services	Technology Equipment	(5,000)
901 Police Services	Furniture and Equipment	(1,500)

Changes in General Fund Appropriations

Between Draft 1 and Draft 2

Organization	Description	Amount
901 Police Services	Software	(1,500)
901 Police Services	General Supplies	(3,000)
901 Police Services	Miscellaneous Operating Cost	(2,000)
911 Technology	PRI leases	(200,000)
911 Technology	Internet Buildout	(200,000)
911 Technology	Firewall	(100,000)
911 Technology	On Line Registration	(80,000)
911 Technology	Document Imaging	(110,000)
911 Technology	Portable Relocations	(30,000)
911 Technology	Admin PCs	(40,000)
911 Technology	Campus Computer Refresh	(40,000)
911 Technology	Reading Materials	(2,500)
931 Custodial	Furniture and Equipment	(110,000)
931 Custodial	Custodial Supplies	(100,000)
932 Maint & Construction	Energy Conservation Stipends	(50,000)
932 Maint & Construction	Asbestos Inspections	(30,000)
932 Maint & Construction	Warehouse Lease	(82,000)
932 Maint & Construction	Attorney Fees	(56,775)
932 Maint & Construction	Pest Control	(35,000)
932 Maint & Construction	Weed Service	(21,000)
932 Maint & Construction	Building Improvements	(7,000,000)
933 Buildings and Grounds	Supplies	(100,000)
Various Departments	*Substitute Incentive Plan	(1,000,000)
Various Departments	**State Compensatory Ed (SCE) Reduction	(1,000,000)
Various Departments	75% of Overtime	(900,000)
Various Departments	50% of Employee Travel	(450,000)
Various Departments	***Health Insurance Budget Reduction	(800,000)
Various Departments	****Workers Compensation Contribution	(1,000,000)
Various Departments	Extra Supply Allocation	(1,000,000)
Health Insurance	Health Clinics (close 4 health clinics)	(300,000)
Various Departments	Utilities	(500,000)
Subtotal Non Salary Reductions		(16,985,547)

Changes in General Fund Appropriations

Between Draft 1 and Draft 2

Organization	Description	Amount	Total
SALARY CHANGES			
Various Departments	56 Non Campus Orgs Positions	(2,100,000)	
Various Departments	Stipends Estimate Revision	(900,000)	
Various Departments	*****Teachers (41)	(2,250,000)	
Various Departments	Teacher Salary Increase (compensation model #4)	2,202,934	
Various departments	Capital Outlay	(500,000)	
Various departments	Other and SCE changes	(2,420,086)	
	Subtotal Salary Reductions	(\$5,967,152)	
		Total	(\$22,952,699)
DRAFT 2A CHANGES			
	702 Board of Managers (Travel)	(3,000)	
	730 Audit Services (Interns)	(34,000)	
Health Insurance	Health Clinics (reinstate 4 health clinics)	300,000	
	Additional Legal Services Reduction	(269,000)	
Various Departments	****Workers Compensation Contribution (Additional)	(1,000,000)	
		(1,006,000)	
		Updated Total	(\$23,958,699)

*Substitute budgets will be provided to campuses at the rate of \$1,296 per teacher. Fifty percent of the favorable budget variances in these established accounts will be retained by the principal in the general fund budget and rolled over from year to year until expended.

**Summer School and coach model reduced; implementing a transitional support to identify Title I campuses

***Health insurance district contribution adjusted based on required budget

****Reduce district contribution to Workers Compensation fund

*****131 teaching positions were cut in Draft 1; 41 additional teaching positions were cut in Draft 2 for a total of 172 teaching positions. Of the 172 teaching positions cut, 112 persons from those cut positions have been placed in vacant teaching positions. It is anticipated that the remaining 60 people will also be assigned to teaching positions as they become vacant through attrition.

Compensation Model 5A 2014-2015

	General Fund Draft 2A Revised	Increase (Decrease)	Model 5A
Projected Revenues			
5700 Local	\$ 164,915,790		\$ 164,915,790
5800 State	291,847,621		291,847,621
5900 Federal	12,810,000		12,810,000
Total	\$ 469,573,411	\$ -	\$ 469,573,411
Appropriations			
6100 Payroll	\$ 408,703,612	\$ 4,226,854	\$ 412,930,466
6200 Contracted Services	30,330,907		30,330,907
6300 Supplies and Materials	17,242,981	2,800,000	20,042,981
6400 Other Operating	6,373,353		6,373,353
6500 Debt	3,235,978		3,235,978
6600 Capital Outlay	966,191	5,000,000	5,966,191
89xx Other Uses	684,059		684,059
Total	\$ 467,537,081	\$ 12,026,854	\$ 479,563,935
Rev. Over (Under) Appropriations	\$ 2,036,330	\$ (12,026,854)	\$ (9,990,524)

Includes the \$2,202,934 teacher pay increase from Draft 1, and funds \$7.8M of the equipment included in the capital replacement plan.

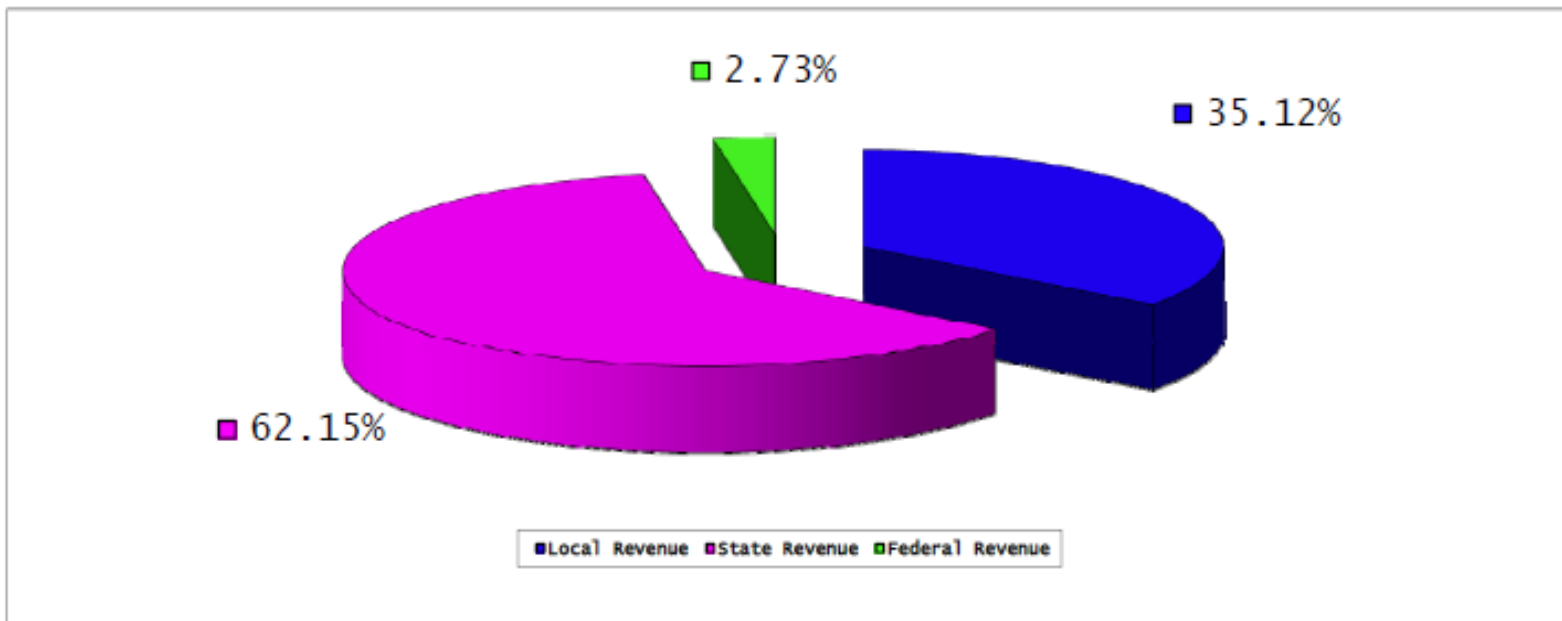
**EL PASO INDEPENDENT SCHOOL DISTRICT
PROJECTED GENERAL FUND REVENUES
2014 -2015 ADOPTED BUDGET**

Revenues	Actual 2011-12	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Variance from 2014 Adopted
<i>Local Property Taxes:</i>					
Current YR Collections	\$ 152,721,826	\$ 155,974,502	\$ 160,316,050	\$ 156,467,707	\$ (3,848,343)
Prior YR Delinquent, P&I	3,870,883	4,751,239	3,886,000	4,673,083	787,083
General Fund Taxes	156,592,709	160,725,741	164,202,050	161,140,790	(3,061,260)
<i>Local Other:</i>					
Tuition	924,709	584,730	775,000	700,000	(75,000)
Interest Earnings	220,538	188,569	300,000	150,000	(150,000)
Revenue-Rent-Buildings	132,900	132,498	100,000	200,000	100,000
Insurance Recovery	1,924,371	798,926	0	0	0
Revenue-Transportation	314,720	173,120	200,000	200,000	0
Miscellaneous Revenue	1,099,706	962,204	1,000,000	1,000,000	0
Revenue-Athletic Activity	557,824	485,275	500,000	525,000	25,000
Rev-Extracurricular	805,728	956,181	1,000,000	1,000,000	0
Sub total other local	5,980,495	4,281,503	3,875,000	3,775,000	(100,000)
Total Local Revenues	\$ 162,573,204	\$ 165,007,244	\$ 168,077,050	\$ 164,915,790	\$ (3,161,260)
<i>State Revenue</i>					
State Revenue	257,112,794	257,594,473	282,146,349	262,060,634	(20,085,715)
State Miscellaneous	91,832	5,614	100,000	3,786,987	3,686,987
TRS On-Behalf	22,374,954	20,698,418	22,000,000	26,000,000	4,000,000
Total State Revenues	\$ 279,579,580	\$ 278,298,505	\$ 304,246,349	\$ 291,847,621	\$ (12,398,728)
<i>Federal Revenues</i>					
ROTC Reimbursement	573,358	563,833	500,000	590,000	90,000
Federal Revenue-TEA-Indir	819,831	932,202	600,000	600,000	0
SHARS-Medicaid	5,544,243	3,433,206	3,500,000	8,000,000	4,500,000
Impact Aid	4,637,560	5,032,527	4,000,000	3,600,000	(400,000)
E-Rate (Direct Federal)	20,619	14,546	2,000,000	20,000	(1,980,000)
Total Federal Revenues	11,595,611	9,976,314	10,600,000	12,810,000	2,210,000
Total Budgeted Revenue	\$ 453,748,394	\$ 453,282,063	\$ 482,923,399	\$ 469,573,411	\$ (13,349,988)
ADA	59,168	58,129	59,168	55,791	(3,377)
TAV Growth	2.86%	2.59%	2.20%	-1.26%	-1.26%
Tax Rate	1.04	1.04	1.04	1.04	0
Total Collection %	100%	100%	100%	100%	0

Projected Revenue for FY 2014-15

General Operating Fund Revenue

Description	Projected 2014-15 Revenue	Pcnt
Local Revenue	\$164,915,790	35.12%
State Revenue	291,847,621	62.15%
Federal Revenue	12,810,000	2.73%
Total Projected Revenue	\$469,573,411	100%



2014-2015 Proposed Budget

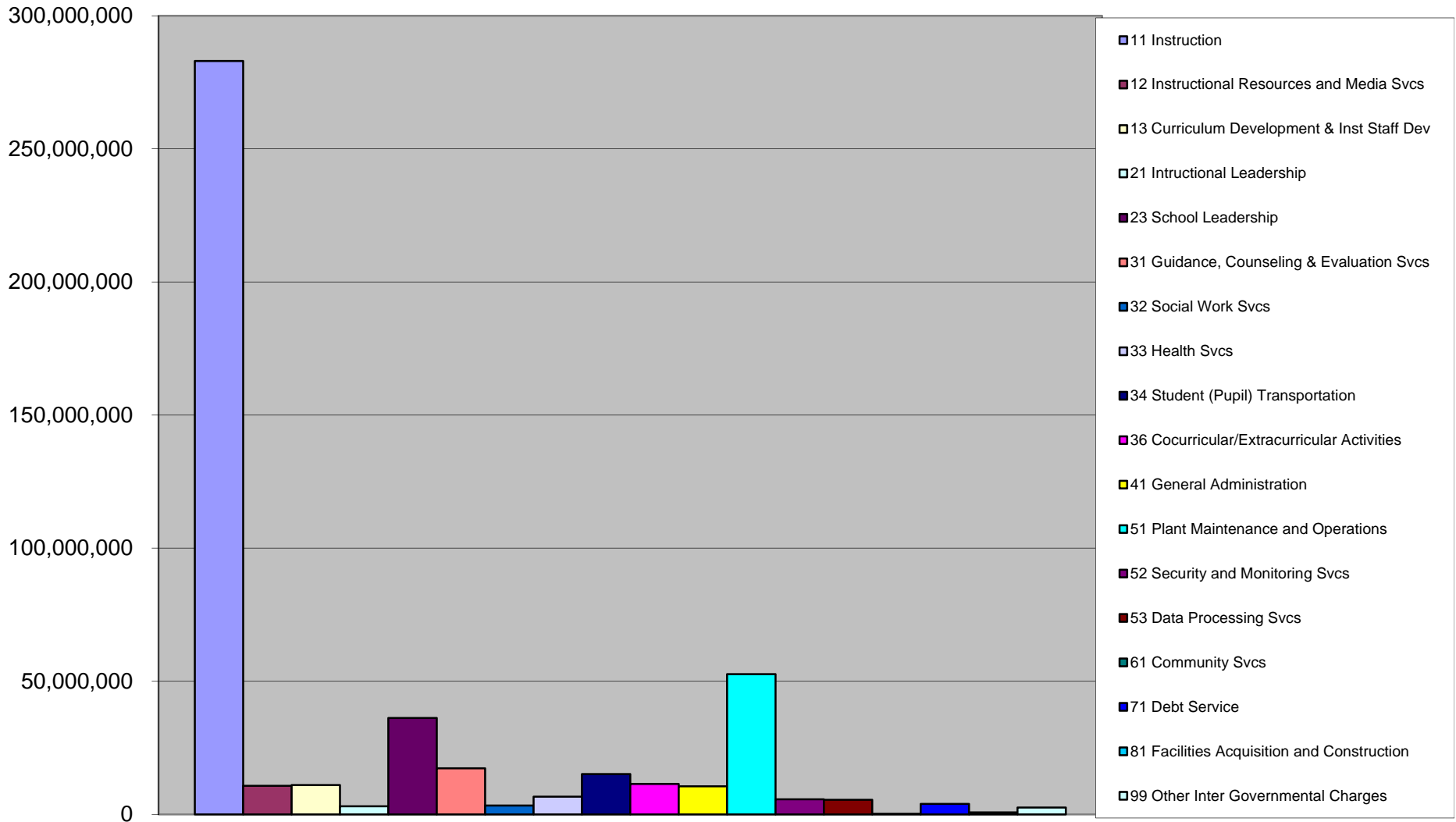
El Paso Independent School District

General Operating Fund

PROPOSED EXPENDITURES COMPENSATION MODEL #5A

	2014-2015	2013-2014	Variance (\$)
11 Instruction	\$283,024,179	\$282,340,908	\$683,271
12 Instructional Resource & Media Services	10,698,926	9,291,144	1,407,782
13 Curriculum/Staff Development	11,003,452	11,557,099	(553,647)
21 Instructional Leadership	3,042,211	3,992,100	(949,889)
23 School Leadership	36,193,348	36,421,097	(227,749)
31 Guidance/Counseling Services	17,309,203	17,418,070	(108,867)
32 Social Work Services	3,299,818	3,532,157	(232,339)
33 Health Services	6,643,308	6,493,411	149,897
34 Student Transportation	15,140,549	13,212,576	1,927,973
36 Co curricular/Extracurricular	11,417,561	11,601,693	(184,132)
41 General Administration	10,544,574	11,262,223	(717,649)
51 Facilities/Maintenance & Operations	52,678,006	52,267,100	410,906
52 Security/Monitoring Services	5,677,116	5,216,120	460,996
53 Data Processing Services	5,483,562	5,899,818	(416,256)
61 Community Services	191,618	257,945	(66,327)
71 Debt Services	3,235,978	3,562,441	(326,463)
81 Facilities Acquisition & Construction	750,000	5,282,379	(4,532,379)
99 Other Governmental Charges	2,546,467	2,610,000	(63,533)
00 Transfer Out	684,059	684,059	0
TOTAL PROPOSED EXPENDITURES	\$479,563,935	\$482,902,340	(\$3,338,405)
PROJECTED SURPLUS/(DEFICIT)	(\$9,990,524)	\$21,059	

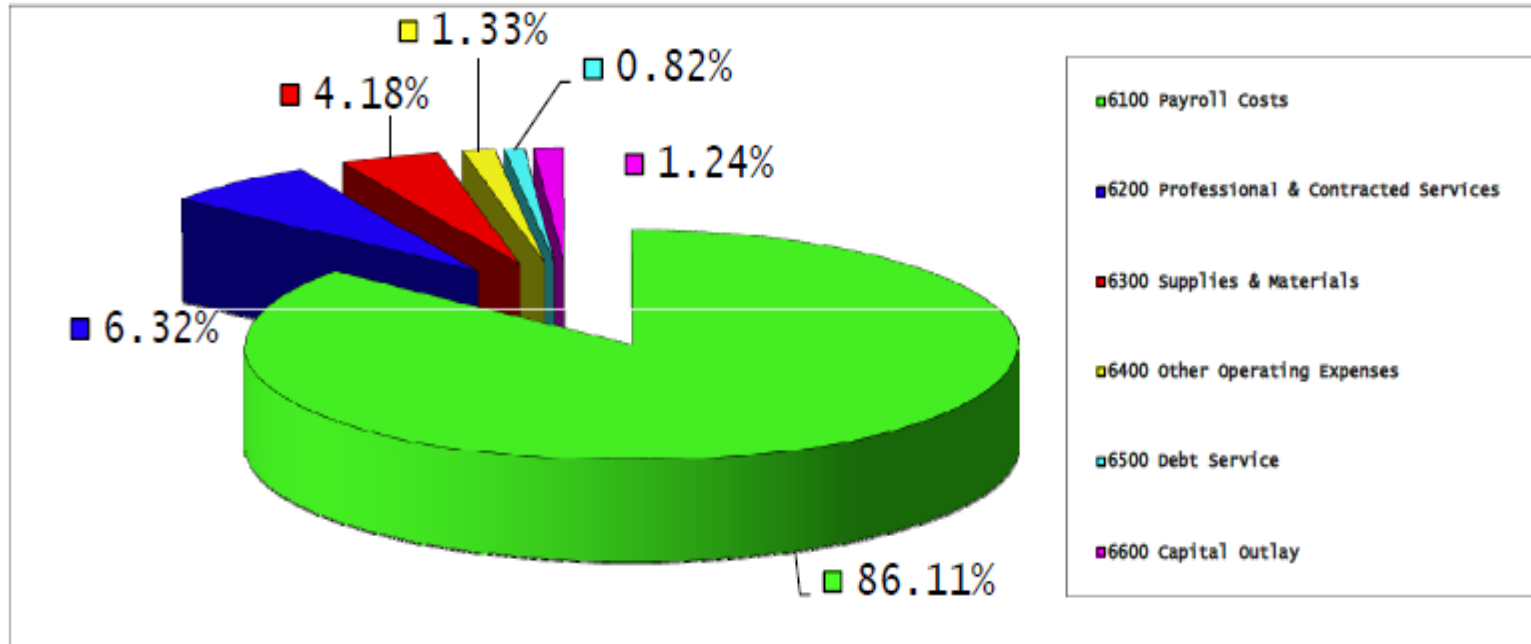
General Operating Fund Expenditures by Function Adopted 2014-15 Budget (Model 5A)



Proposed 2014-15 Budget

General Operating Fund Expenditures (Model 5A)

Description	Proposed 2014-15 Budget	Pcnt
6100 Payroll Costs	\$412,930,466	86.11%
6200 Professional & Contracted Services	30,330,907	6.32%
6300 Supplies & Materials	20,042,981	4.18%
6400 Other Operating Expenses	6,373,353	1.33%
6500 Debt Service	3,920,037	0.82%
6600 Capital Outlay	5,966,191	1.24%
Total Proposed Budget	\$479,563,935	100.00%

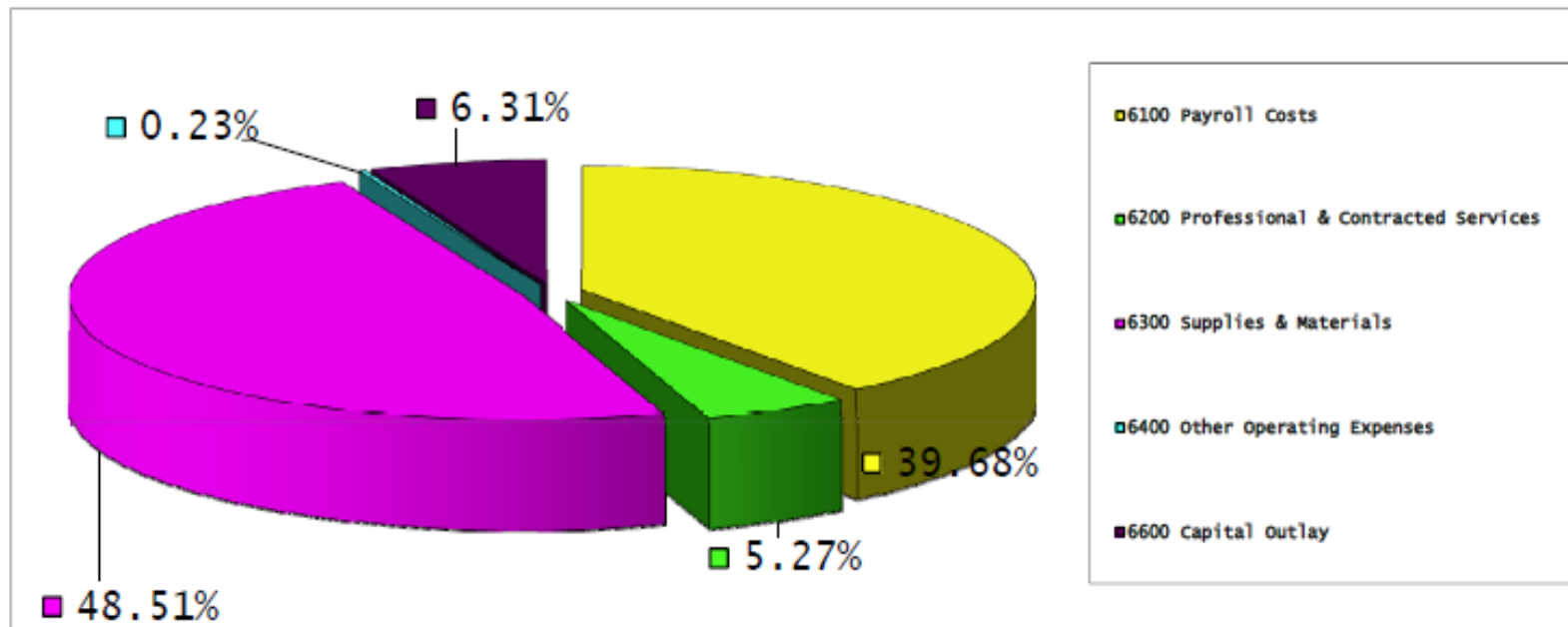


National School Breakfast/Lunch & Summer Feeding Program

Proposed 2014-15 Budget

National School Breakfast/Lunch and Summer Feeding Program Expenditures

Description	Proposed 2014-15 Budget	Pcnt
6100 Payroll Costs	\$16,723,229	39.68%
6200 Professional & Contracted Services	2,220,000	5.27%
6300 Supplies & Materials	20,445,000	48.51%
6400 Other Operating Expenses	95,500	0.23%
6600 Capital Outlay	2,659,000	6.31%
Total Proposed Budget	\$42,142,729	100.00%



Debt Service Fund

Debt Service Fund Adopted Budget

El Paso Independent School District

Debt Service Fund 599

PROJECTED REVENUE

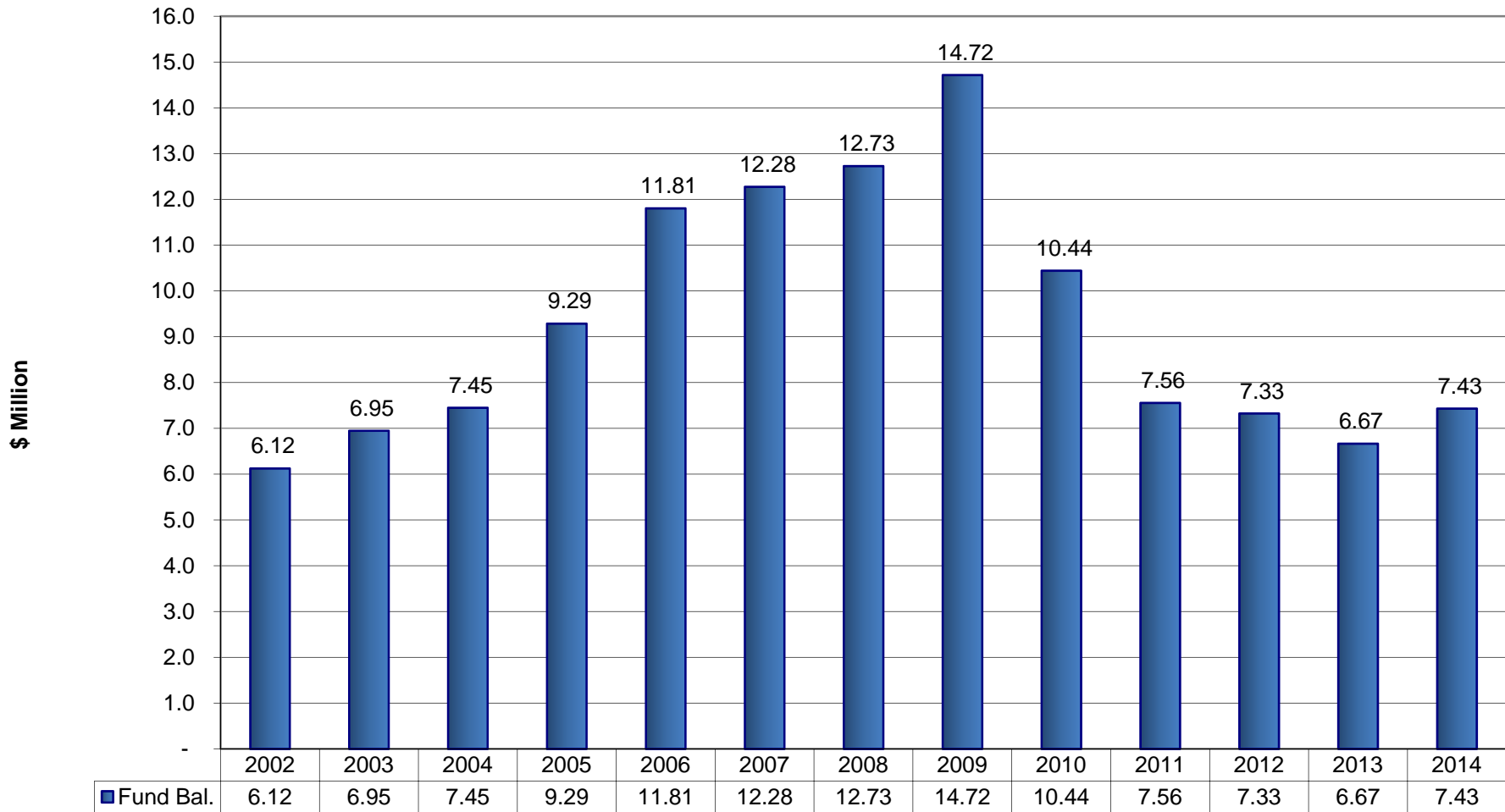
	2014-15	2013-14	Variance (\$)
5711 Taxes, Current Year	\$29,337,895	\$ 30,379,509	(\$1,041,814)
5712 Taxes, Prior Years	604,278	424,000	180,278
5719 Taxes, Penalty & Interest	271,925	263,000	8,925
5742 Interest Income	30,000	50,000	(20,000)
5829 State EDA and IFA Revenue	6,777,251	9,767,729	(2,990,478)
TOTAL PROJECTED REVENUE	\$37,021,149	\$40,884,238	(\$3,863,089)

PROPOSED EXPENDITURES

	2014-15	2013-14	Variance (\$)
6511 Bond Principal	17,844,373	\$17,578,433	\$265,941
6521 Interest on Bonds	18,876,776	24,708,647	(5,831,871)
6599 Other Debt Service Fees	300,000	300,000	0
TOTAL PROPOSED EXPENDITURES	\$37,021,149	\$42,587,080	(\$5,565,931)
Function 71 Debt Service			
PROJECTED SURPLUS/(DEFICIT)	\$ -	(\$1,702,842)	

Debt Service Fund Balance

After the Aug. 15th debt payments, Actual 2002 to 2013, Forecast 2014



Annual Debt Service Payments

