

Adopted: Tuesday, June 21, 2016

2016-17 Proposed Budget Public Hearing

EL PASO INDEPENDENT
SCHOOL DISTRICT



Presented: June 21, 2016

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EL PASO INDEPENDENT SCHOOL DISTRICT
Enrollment Comparisons 6/20/2016

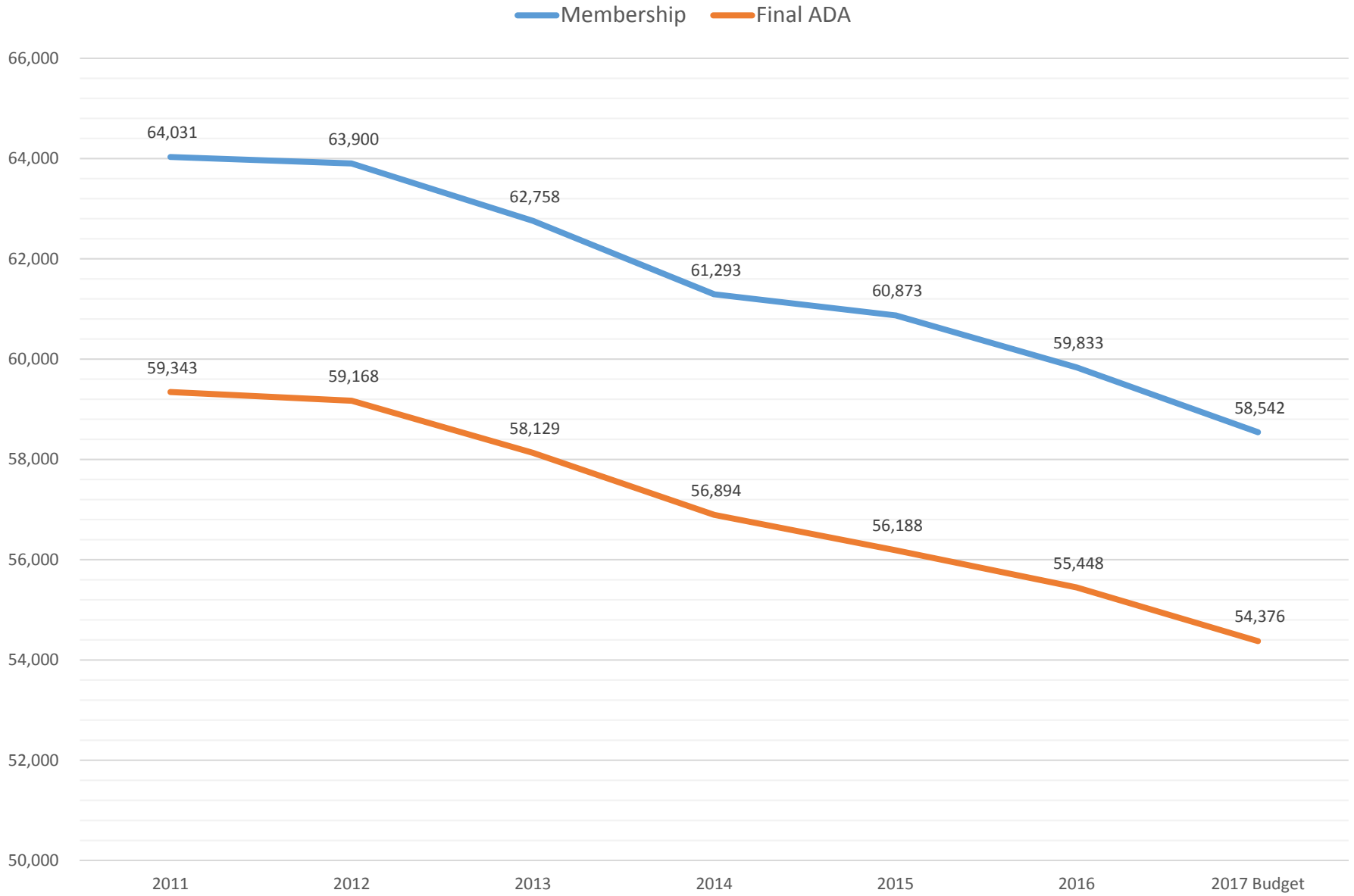
	Membership 2013-2014 (end of 1st 6 weeks)	Membership 2014-2015 (end of first 6 weeks)	Membership 2015-2016 (end of first 6 weeks)	2016-2017 LOW PRED	2017-2018 LOW PRED	2018-2019 LOW PRED	2019-2020 LOW PRED
EPISD	61,293	60,873	59,833	58,542	57,265	56,035	54,862
Difference		(420)	(1,040)	(1,291)	(1,277)	(1,230)	(1,173)
% Change		-0.69%	-1.71%	-2.16%	-2.18%	-2.15%	-2.09%

Membership - Students enrolled that generate funding from Average Daily Attendance.

Average Daily Attendance (ADA) – The number of students in average daily attendance. ADA is based on the number of days of instruction in the school year. The aggregate days attendance is divided by the number of days of instruction to compute ADA. ADA is used in the formula to distribute funding to Texas public school districts.

Weighted Average Daily Attendance (WADA): WADA is an adjusted student count that compensates for student and district characteristics as defined by statute. Students with special educational needs, for example, are “weighted” by a factor ranging from 1.1 to 5.0 times the “regular” program weight in order to fund their special needs.

Historical Membership and ADA



**EL PASO INDEPENDENT SCHOOL DISTRICT
PROJECTED GENERAL FUND REVENUES
FY 2016-17**

	Actual Revenue 2013-14	Actual Revenue 2014-15	Adopted Budget 2015-16	6/15/2016 Proposed Budget 2016-17	Variance from 2016 Budget
Revenues					
<i>Local Property Taxes:</i>					
Current YR Collections	\$ 159,477,876	\$ 160,503,469	\$ 165,777,859	\$ 165,104,344	\$ (673,515)
Prior YR Delinquent, P&I	4,902,389	3,086,434	4,808,298	4,233,445	(574,853)
General Fund Taxes	164,380,265	163,589,903	170,586,157	169,337,789	(1,248,368)
<i>Local Other:</i>					
Tuition (from other Districts)	0	0	0	188,000	188,000
Tuition (Internal)	666,642	592,002	700,000	412,000	(288,000)
Interest Earnings	137,011	137,844	150,000	350,000	200,000
Revenue-Rent-Buildings	231,409	91,498	100,000	75,000	(25,000)
Insurance Recovery	0	9,381	0	0	0
Revenue-Transportation	283,499	138,531	50,000	50,000	0
Miscellaneous Revenue	1,015,027	1,127,706	1,000,000	1,000,000	0
Revenue-Athletic Activity	507,911	489,581	500,000	475,000	(25,000)
Rev-Extracurricular	869,750	862,725	800,000	800,000	0
Sub total other local	3,711,249	3,449,267	3,300,000	3,350,000	50,000
Total Local Revenues	\$ 168,091,514	\$ 167,039,170	\$ 173,886,157	\$ 172,687,789	\$ (1,198,368)
<i>State Revenue</i>					
State Revenue	266,919,938	273,845,641	279,473,572	284,936,021	5,462,449
State Miscellaneous	172,396	181,728	158,000	174,500	16,500
TRS On-Behalf	24,027,728	22,656,643	24,000,000	24,000,000	0
Total State Revenues	\$ 291,120,061	\$ 296,684,012	\$ 303,631,572	\$ 309,110,521	\$ 5,478,949
<i>Federal Revenues</i>					
ROTC Reimbursement	590,570	599,507	590,000	575,000	(15,000)
Federal Revenue-TEA-Indir	900,288	1,033,249	600,000	800,000	200,000
SHARS-Medicaid	7,548,701	9,729,078	8,000,000	10,500,000	2,500,000
Impact Aid	4,514,022	5,110,928	4,200,000	4,000,000	(200,000)
Federal Indirect	1,821	0	0	0	0
Total Federal Revenues	13,555,402	16,472,761	13,390,000	15,875,000	2,485,000
Total Budgeted Revenue	\$ 472,766,978	\$ 480,195,944	\$ 490,907,729	\$ 497,673,310	\$ 6,765,581
ADA Forecast	56,894	56,188	55,204	54,376	(828)
PV Growth	2.20%	-1.26%	1.06%	1.00%	-0.06%
M&O Tax Rate	\$ 1.04	\$ 1.04	\$ 1.07	\$ 1.07	-
I&S Tax Rate	\$ 0.1950	\$ 0.1950	\$ 0.1650	\$ 0.1650	-
Total Collection %	100%	100%	100%	100%	0.00%

**EL PASO INDEPENDENT SCHOOL DISTRICT
2016-2017 Proposed Budget
GENERAL OPERATING**

Revenues			
Description	2016 Adopted Budget	2017 Proposed Budget	Variance
Local Revenues	173,886,157	172,687,789	-1,198,368
State Revenues	303,631,572	309,110,521	5,478,949
Federal Revenues	13,390,000	15,875,000	2,485,000
Total Budgeted Revenue	490,907,729	\$ 497,673,310	6,765,581

Expenses by Function			
Description	2016 Adopted Budget	2017 Proposed Budget	Variance
00-Other Uses	684,059	684,059	0
11-Instruction	287,170,976	284,504,643	-2,666,333
12-Instruction Resources and Media	10,328,163	9,917,223	-410,940
13-Curriculum & Instr Staff Develop	16,479,486	20,539,238	4,059,752
21-Instructional Leadership	2,917,168	4,092,594	1,175,426
23-School Leadership	36,685,381	36,205,304	-480,077
31-Guidance, Counseling, Evaluation	17,179,453	18,980,776	1,801,323
32-Social Work Services	3,193,173	4,060,352	867,179
33-Health Services	6,644,118	6,481,818	-162,300
34-Student Transportation	13,759,591	16,322,309	2,562,718
36-Extracurricular Activities	11,572,237	12,582,985	1,010,748
41-General Administration	11,653,240	11,772,586	119,346
51-Facilities Maint and Operations	54,887,028	53,321,584	-1,565,444
52-Security and Monitoring Services	6,094,687	5,687,064	-407,623
53-Data Processing Services	5,943,392	6,364,023	420,631
61-Community Services	134,338	35,917	-98,421
71-Debt Service	2,270,473	609,096	-1,661,377
81-Facilities Acquisition & Constr	760,800	2,806,885	2,046,085
99-Other Intergovernmental Charges	2,549,967	2,704,854	154,887
Total Expenses by Function	490,907,730	\$ 497,673,310	6,765,580

Revenue over Expenses (0)

Major Budget Initiatives

INITIATIVE	COST
Compensation Package - \$5.4 million	\$5.4 million
IB Program Expansion – High School & Middle School	\$607K
STEAM Academy – Franklin HS	\$118K
Expansion to Technology Infrastructure & Power Up	\$2.1 million
Teacher Training for Active Learning Classrooms	\$569K
Expansion of Blended Learning in the Classroom	\$334K
New Tech Program	\$1.2 million
Implementation of Social Emotional Learning Program	\$75K
Early Childhood/SPED Program Implementation	\$356K
Music and Art Teachers (21.5 FTEs) – Elementary Campuses	\$1.2 million



ADDITIONAL BUDGET CONSIDERATIONS

**EL PASO INDEPENDENT SCHOOL DISTRICT
2016-2017 Proposed Budget
FOOD SERVICES**

Revenues			
Description	2016 Adopted Budget	2017 Proposed Budget	Variance
5700 Local Revenue	4,805,000	3,399,671	(1,405,329)
5800 State Revenue	250,000	183,499	(66,501)
5900 Federal Revenue	35,185,000	30,468,834	(4,716,166)
Total Budgeted Revenue	40,240,000	\$ 34,052,004	\$ (6,187,996)

Expenses by Function			
Description	2016 Adopted Budget	2017 Proposed Budget	Variance
35 Food Services	38,070,208	31,883,446	(6,186,762)
41 General Administration	5,000	5,000	-
51 Facilities/Maintenance Operations	2,164,793	2,163,558	(1,234)
Total Expenses by Function	40,240,000	\$ 34,052,004	\$ (6,187,996)

Projected Revenue - Expenses	\$	-
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**EL PASO INDEPENDENT SCHOOL DISTRICT
2016-2017 Proposed Budget
DEBT SERVICE**

Projected Revenue - Fund 599			
Description	2016 Adopted Budget	2017 Proposed Budget	Variance
Taxes, Current Year	\$ 25,542,487	\$ 25,460,016	\$ (82,471)
Taxes, Prior Years	526,107	417,805	(108,302)
Taxes, Penalty & Interest	236,748	235,016	(1,732)
Interest Income	30,000	75,000	45,000
State EDA and IFA Revenue	5,928,880	5,672,258	(256,622)
Total Projected Revenue	\$ 32,264,222	\$ 31,860,095	\$ (404,127)

Proposed Expenditures - Fund 599			
Description	2016 Adopted Budget	2017 Proposed Budget	Variance
6511 - Bond Principal	\$ 16,004,544	\$ 16,618,318	\$ 613,774
6521 - Interest on Bonds	17,168,506	16,652,751	(515,755)
6599 - Other Debt Service Fees	300,000	300,000	-
Total Proposed Expenditures - Fund 599, Function 71	\$ 33,473,050	\$ 33,571,069	\$ 98,019

Revenue over Expenses	\$ (1,208,828)	\$ (1,710,974)
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Estimated Savings on Variable Rate and Timing of Payments \$ 1,608,209 \$ 1,901,419

QSC Sinking - Fund 575			
Description	2016 Adopted Budget	2017 Proposed Budget	Variance
7915 - Transfer In: Sinking Fund	\$ 684,059	\$ 684,059	\$ -

- The minimum hourly rate for hourly employees will be \$10.10 per hour.
 - The local cost of this proposal is estimated to be \$193,022 for 218 employees.
- **All other employees** will receive an increase of 1.5% of the midpoint of their 2015-2016 pay schedule.
 - If employees are over the cap or off salary schedule, they will still receive the 1.5% increase of midpoint.
- For teachers, the midpoint is based on the midpoint of the 2015-2016 TBA hire-in schedule. The 2016-2017 step includes the 1.5% increase.
- Steps have been re-aligned to reflect a uniform raise to all employees within the Teacher Salary Schedule.



- The new beginning teacher salary will be \$45,224.08.
- All teachers will receive an increase of \$792.88 for 187 days.
- Three stipends have been added:
 - Dual Language MS HS
 - New Tech
 - CTE for Advanced Mathematics and Science Courses



Local Cost of 2016-2017 Compensation Recommendations

- The cost of all employees receiving an adjustment is estimated to be $\$5,298,481 + 193,022 = \$5,491,503$.





2016-2017 TRS-ActiveCare POS II Rates and Benefit Changes Changes Effective September 1, 2016

TRS-ActiveCare 1-HD Premium Changes

Coverage Tier	Employee Participation	2015-2016 Premiums	2016-2017 Premiums	Monthly Increase
Employee Only	1746	\$341.00	\$341.00	\$0
Employee & Spouse	63	\$914.00	\$914.00	\$0
Employee & Child(ren)	529	\$615.00	\$615.00	\$0
Employee & Family	64	\$1,231.00	\$1,231.00	\$0

TRS-ActiveCare 1-HD Benefit Changes

Benefit	2015-2016 Plan Year	2016-2017 Plan Year
Deductible	Individual - \$2,500 Family - \$5,000	No changes
Out-of-Pocket Maximum	Individual - \$6,450 Family - \$12,900	Individual - \$6,550 Family - \$13,100

Gross monthly premiums before state and district contributions

TRS-ActiveCare Select Premium Changes

Coverage Tier	Employee Participation	2015-2016 Premiums	2016-2017 Premiums	Monthly Increase
Employee Only	2204	\$473.00	\$484.00	\$11.00
Employee & Spouse	67	\$1,122.00	\$1,147.00	\$25.00
Employee & Child(ren)	578	\$762.00	\$779.00	\$17.00
Employee & Family	121	\$1,331.00	\$1,361.00	\$30.00

Gross monthly premiums before state and district contributions

TRS-ActiveCare Select Benefit Changes

Benefit	2015-2016 Plan Year	2016-2017 Plan Year
Deductible	Individual - \$1,200 Family - \$3,600	No changes
Out-of-Pocket Maximum	Individual - \$6,600 Family - \$13,200	Individual - \$6,850 Family - \$13,700
Retail Maintenance (after 1st fill, up to 31-day supply)		
Generic	\$25 copay	\$35 copay
Preferred Brand	\$50 copay	\$60 copay
Non-Preferred Brand	50% coinsurance	50% coinsurance

TRS-ActiveCare 2 Premium Changes

Coverage Tier	Employee Participation	2015-2016 Premiums	2016-2017 Premiums	Monthly Increase
Employee Only	1228	\$614.00	\$645.00	\$31.00
Employee & Spouse	33	\$1,478.00	\$1,552.00	\$74.00
Employee & Child(ren)	291	\$992.00	\$1,042.00	\$50.00
Employee & Family	122	\$1,521.00	\$1,597.00	\$76.00

Gross monthly premiums before state and district contributions

TRS-ActiveCare 2 Benefit Changes

Benefit	2015-2016 Plan Year	2016-2017 Plan Year
Deductible	Individual - \$1,000 Family - \$3,000	No changes
Out-of-Pocket Maximum	Individual - \$6,600 Family - \$13,200	Individual - \$6,850 Family - \$13,700
Retail Maintenance (after 1st fill, up to 31-day supply)		
Generic	\$25 copay	\$35 copay
Preferred Brand	\$50 copay	\$60 copay
Non-Preferred Brand	\$80 copay	\$90 copay