



SPECIAL MEETING OF BOARD OF TRUSTEES, EL PASO INDEPENDENT SCHOOL DISTRICT

MARCH 5, 2024

9:00 AM

EPISD ADMINISTRATION BUILDING

1014 N. STANTON

EL PASO, TEXAS

Videoconference Notice:

A quorum of the Board of Trustees will be physically present at the EPISD Administration Building, 1014 North Stanton Street, El Paso, Texas 79902, and it is the intent to have a quorum of the Board present at that location. Pursuant to Texas Government Code 551.127 if a quorum of the Board is physically present at the designated location, other Trustees may attend and participate in this meeting via videoconference.

Announcement of Meeting/Agenda

As Directed Under the Provisions of the

Texas Open Meetings Act,

Texas Government Code, Chapter 551

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed or executive meeting or session of the Board of Trustees is required, then such closed or executive meeting or session as authorized by the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq., or Texas Government Code 418.183 (f), will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed or executive meeting or session concerning any and all purposes permitted by the Act. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

Subject of Meeting

1. Call to Order

Board Workshop to Include the Discussion of the Following Topics

- A. 2024 Property Values Discussion
- B. 2024-2025 General Operating Fund Revenue Projection
- C. 2024-2025 Budget Development Update

2. Adjournment

Superintendent

The District condemns and prohibits discrimination, including harassment, against any employee on the basis of race, color, age, sex, religion, national origin, marital status, citizenship, military status, disability, genetic information, gender stereotyping and perceived sexuality, perceived or actual sexual orientation, gender identity or gender expression, or any other basis prohibited by law. Inquiries concerning the application of Title VI, VII, and IX, and Section 504 may be referred to the District Compliance Officer, Patricia Cortez, at (915) 230-2033; 504 inquiries regarding students may be referred to Kelly Ball at (915) 230-2856.



Board of Trustees
Executive Summary of Board Agenda Item

TITLE:

2024 Property Values Discussion

JUSTIFICATION STATEMENT:

(Information provided will assist in the budget development process)

PURPOSE OF AGENDA ITEM: Information

TO BE HELD IN: Open Session

TEXAS GOVERNMENT CODES:

AUTHORITY FOR ACTION: Other

STAFF RESPONSIBLE: Martha Aguirre/Walt Byers

DISTRICT IMPROVEMENT PLAN OBJECTIVE, GOAL OR NEED ADDRESSED:

Strategic Lever IV: Culture of Accountability - El Paso ISD cultivates a culture of transparency, care, and service.

SUMMARY:

Administration will discuss the 2024 Property Values.

ADMINISTRATIVE RECOMMENDATION/MOTION:

FUNDING SOURCE: ACCOUNT NO.:

FISCAL IMPACT AND COST:

- IMMEDIATE:
- FUTURE/ONGOING:

IMPACT ON OTHER FUNCTIONS/OPERATIONS:

CONSEQUENCES OF NON-APPROVAL:

IMPLEMENTATION TIMELINE:

Comments Received, If Any:

ATTACHMENTS:

Description	
<input type="checkbox"/>	2024 Property Values Discussion



PROPERTY VALUES

Tax Rates - M&O

Average Home
Market Value
\$195,588

- The M&O Tax Rate is calculated by TEA; HB3 passed in 2019 to reduce school tax rates
- The M&O rate decreased from FY2023 - \$1.0061 to **FY2024 - \$.8263**
- Homestead exemptions protect a portion of their home's value from taxation, thus lowering their taxes. To qualify for the general residence homestead exemption an individual must own the property and use the property as their principal residence.
- The EPISD certified net taxable values for 2023 decreased by 5% to \$18 billion.*
- The District can adopt the State rate or seek voter approval to set a higher M&O rate (4 cents higher)

New
Law



—

\$40,000

÷



×

\$.8263 = \$1,285.62



—

\$100,000

÷



×

\$.8263 = \$789.84

*The decrease was due to an increase in the homestead exemption from \$40,000 to \$100,000; The change in the exemption was approved by Texas voters in November 2023



Tax Rates - I&S

Average Home
Market Value
\$195,588

- The 2024 debt payments is \$57.1 million
- Homestead exemptions protect a portion of their home's value from taxation, thus lowering their taxes. To qualify for the general residence homestead exemption an individual must own the property and use the property as their principal residence.
- The I&S rate increased from FY2023 - \$.3076 to **FY2024 - \$.3108**

$$\text{House Icon} - \$40,000 \div \text{100 Dollar Bill Icon} \times \$.3108 = \$483.57$$

New
Law

$$\text{House Icon} - \$100,000 \div \text{100 Dollar Bill Icon} \times \$.3108 = \$297.09$$



Tax Rates



Compression

Maintenance & Operations

Tax Compression was part of HB3 in 2019 - It does not impact overall funding; it impacts the balance of local and state funding. As local funding increases, State funding will decrease, tax compression is not supposed to affect the total.

Homestead Exemption: Increased from \$40,000 to \$100,000 in tax year 2023

Key Terms

ADA – Average Daily Attendance

FSP - Foundation School Program

FTE – Full Time Equivalents used for contact hours in special subpopulation such as SPED, Career & Technology, etc.

PV - Property Values

CPTD - Comptroller Property Tax Division

MCR - Maximum Compressed Tax Rate

LFA - Local Fund Assignment

Tier 1 Basic Programs – Based on student data

Tier 2 Enrichment - Based on local tax effort calculation

VATRE - Voter Approved Tax Rate Election

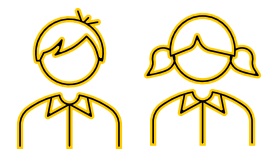
required for an M&O rate adopted above the TEA calculation

WADA – Weighted Average Daily Attendance



State Funding

Primary Components



Student Counts: enrollment, average daily attendance (ADA), full time equivalents (FTE), weighted average daily attendance (WADA)



Property Values: including "local" (CAD) and "state" (CPTD) values



Tax Effort: voter approved tax rate above the Tier 1 rate (MCR)



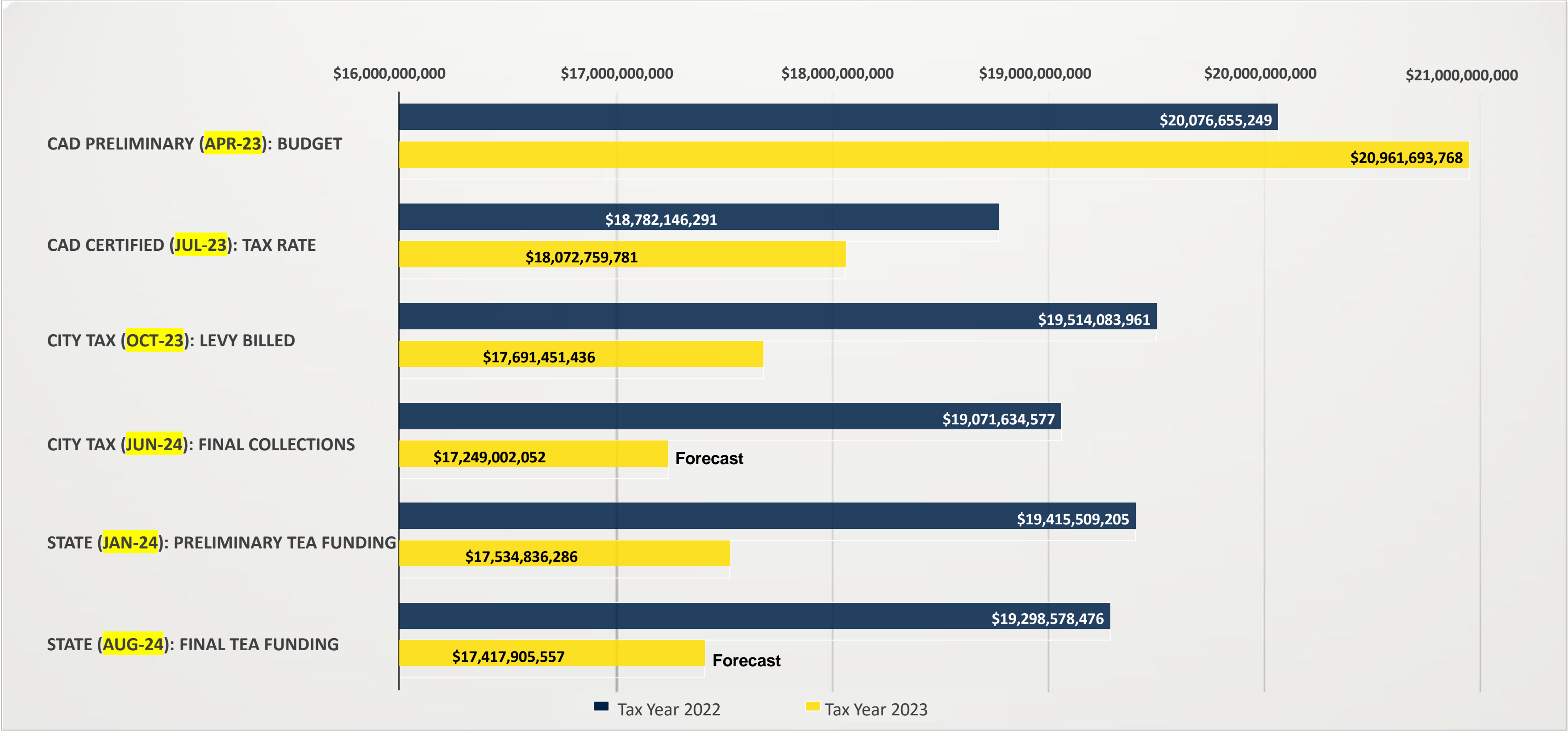
Property Values



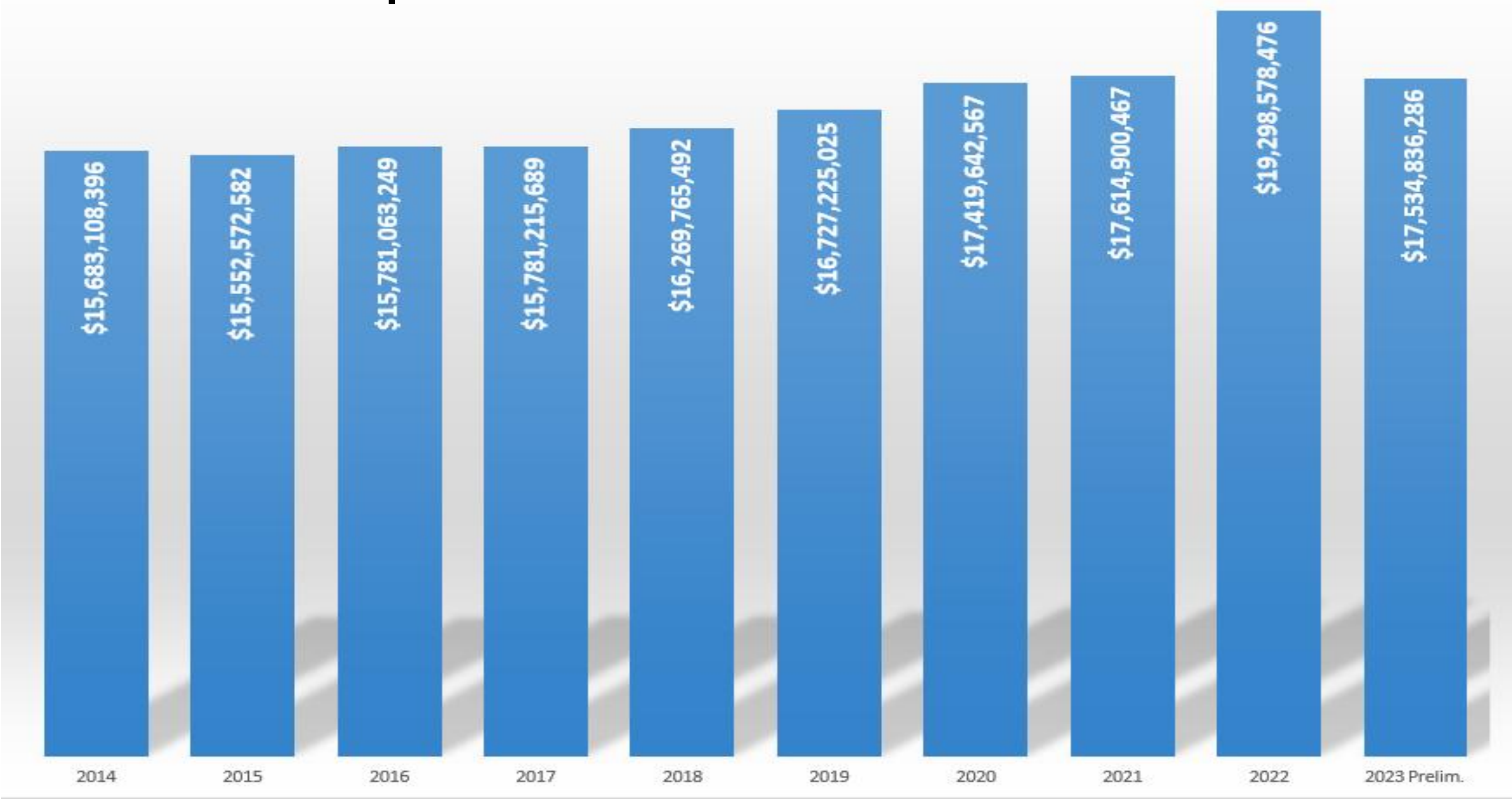
Source	Purpose	Tax Year 2024
El Paso Central Appraisal District	Preliminary values are used to budget revenue, and certified values to set the tax rate.	Preliminary Values release: 04/30/24 Certified Values release: 07/25/24
City of El Paso Tax Office	The City tax office collects taxes for 44 entities in El Paso County. Each tax levy is calculated using property values from EPCAD, and tax rates set by each taxing entity.	Levy Billed: 10/1/24 (monthly adjustments from November through August) The June adjusted levy is used on the year end Financial Statements.
State Comptroller Property Tax Assistance Division	TEA uses the Comptroller values to adjust State Funding. The State calculates Tier 1 funding based on student data, and applies the Local Fund Assignment to reduce the State portion.	Preliminary Values: 1/31/25 Final Values: 8/31/25 Adjustments are made by filing property value Audits and Self Reports.



2022 & 2023 Property Values



State Comptroller Taxable Values



M&O Tax Rate Components - \$.8263

TIER I



\$.6880

TIER II LEVEL I



\$.0800

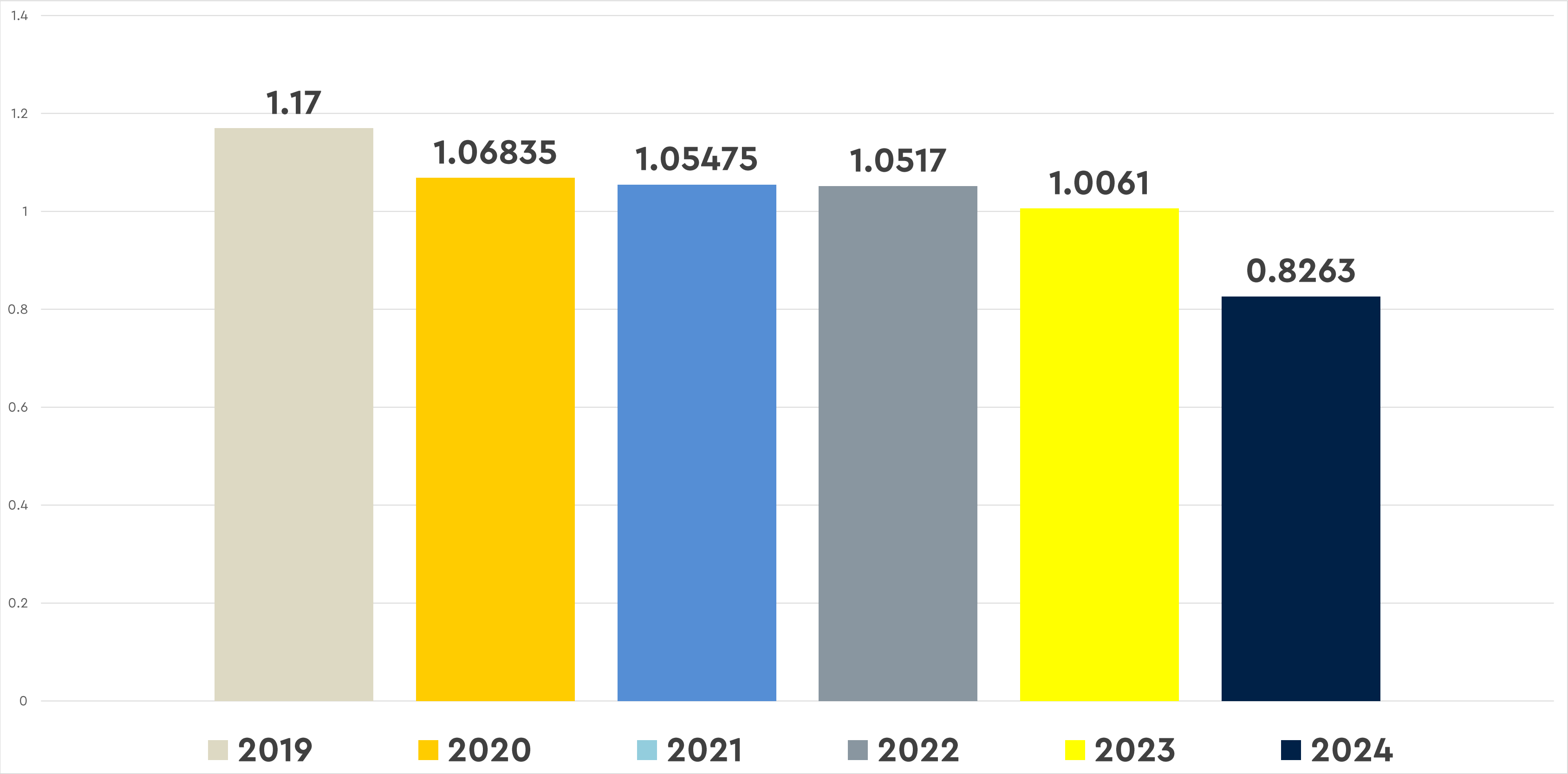
TIER II LEVEL II



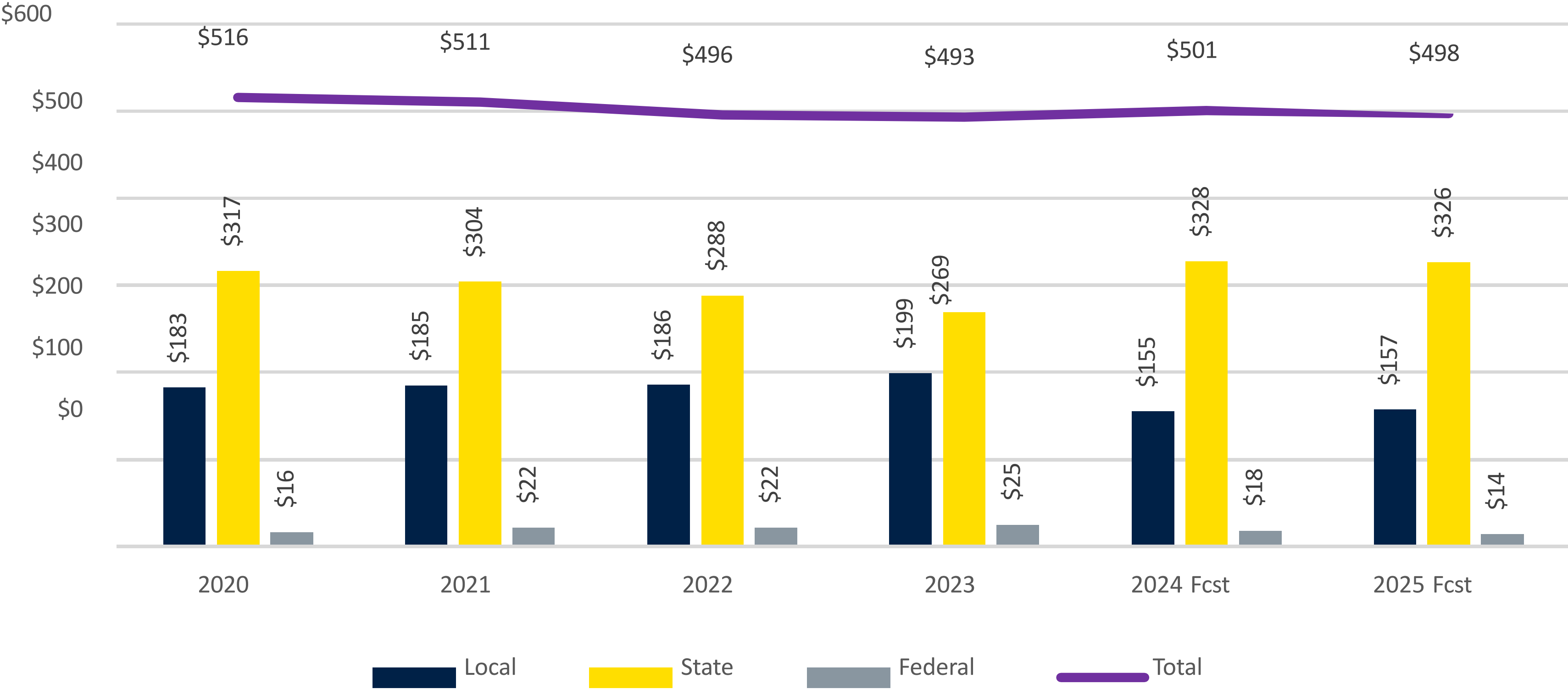
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HB3 M&O Tax Compression



Annual General Fund Revenue (\$Millions)





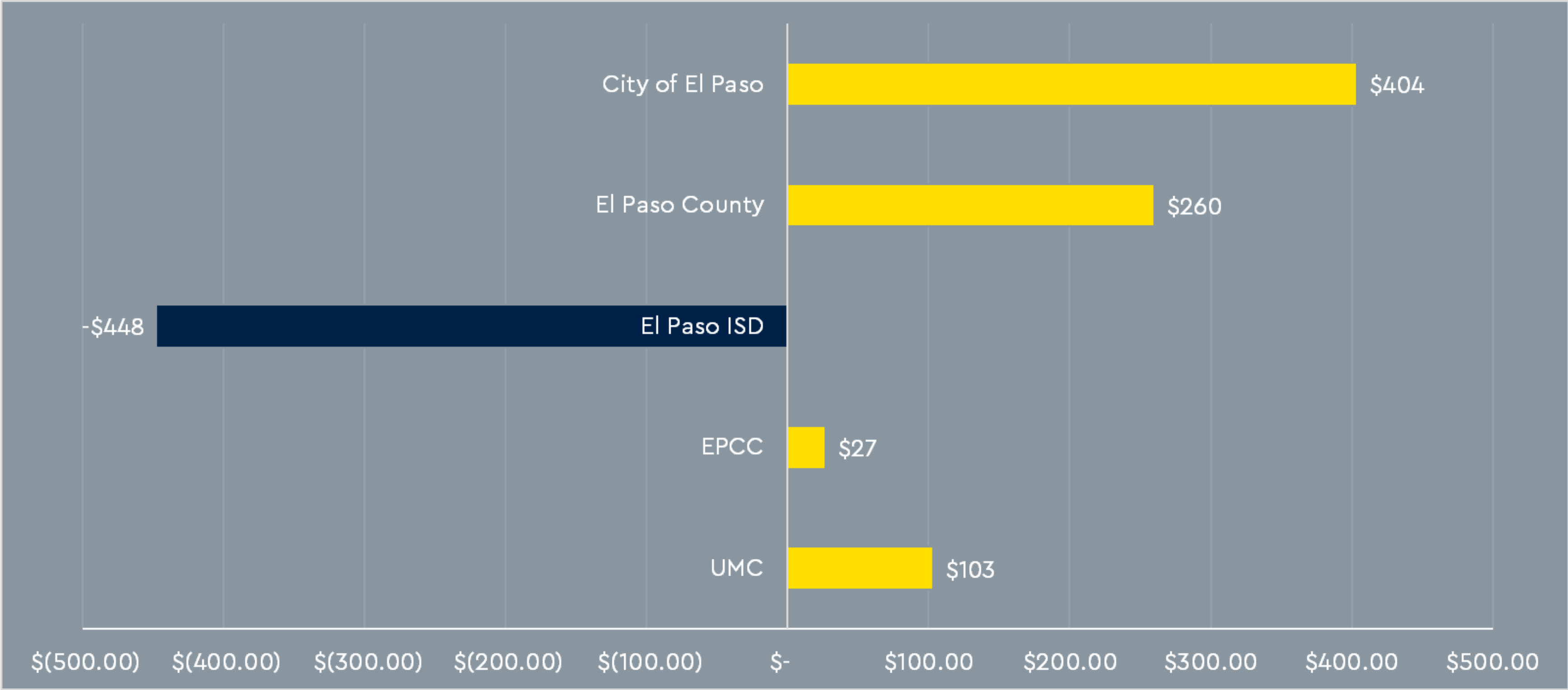
Taxing Entities (EPISD Boundaries)

City of El Paso	36.8%
El Paso ISD	26.3%
El Paso County	20.7%
El Paso County Hospital District (University Medical Center)	5.3%
El Paso Community College	10.9%
	<hr/>
	100.0%

- Percentages based on CAD defined average value of residence in EPISD for FY23 - \$195,588



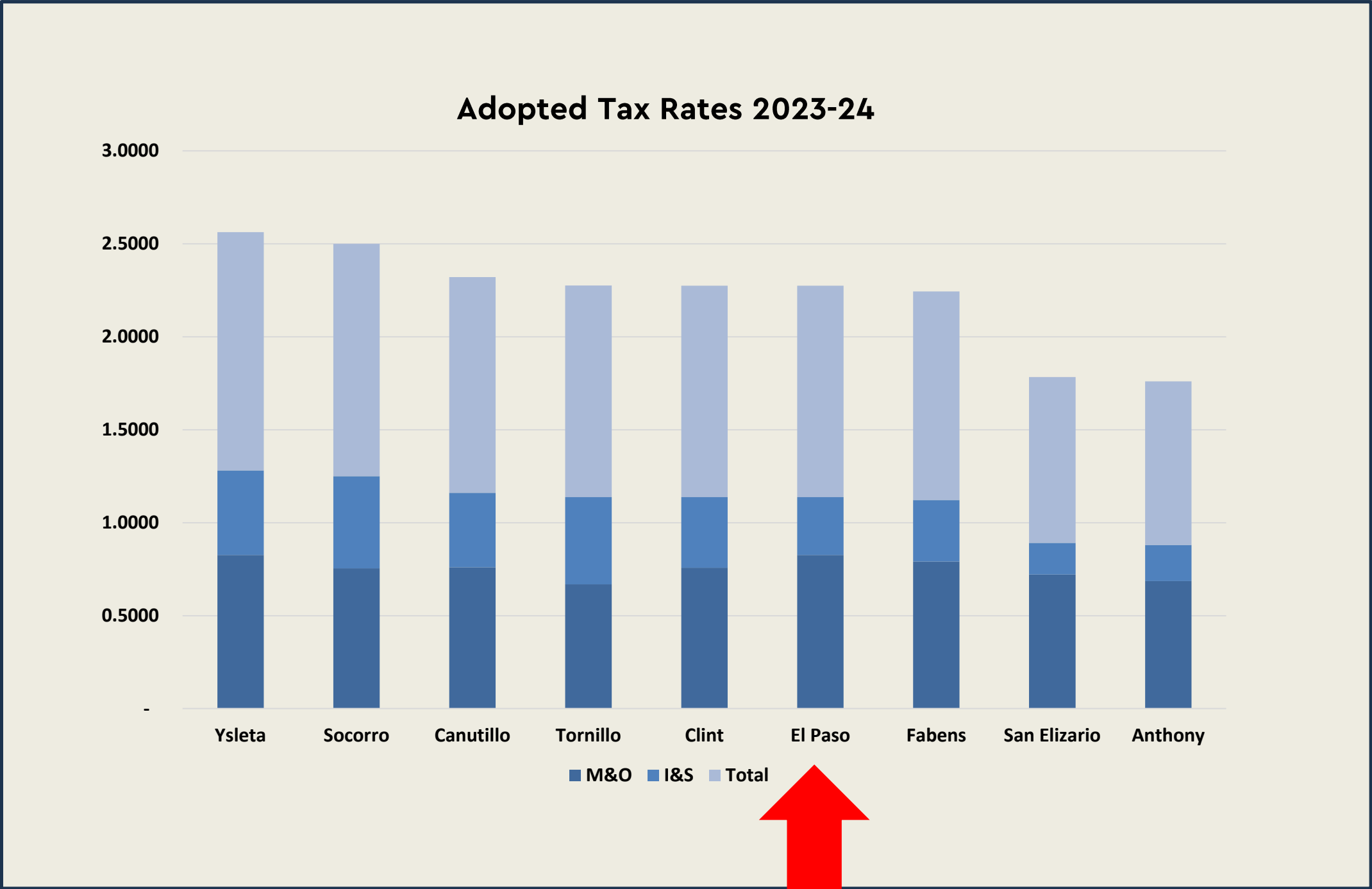
5-Year Impact Tax Compression/Homestead Exemption



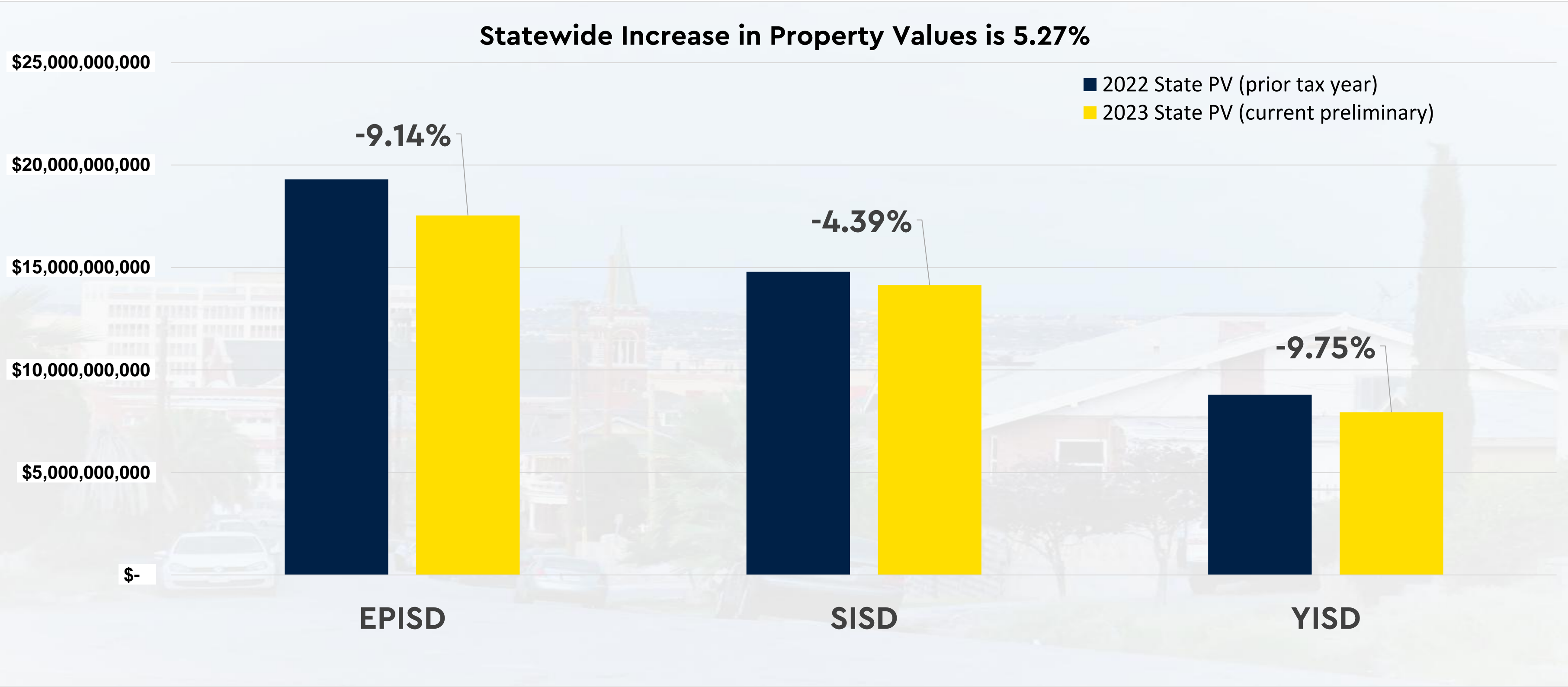
5-Year increase of \$346 in total tax bill of an average value residence within EPISD Boundaries

2023-2024 Regional ISD Tax Rates

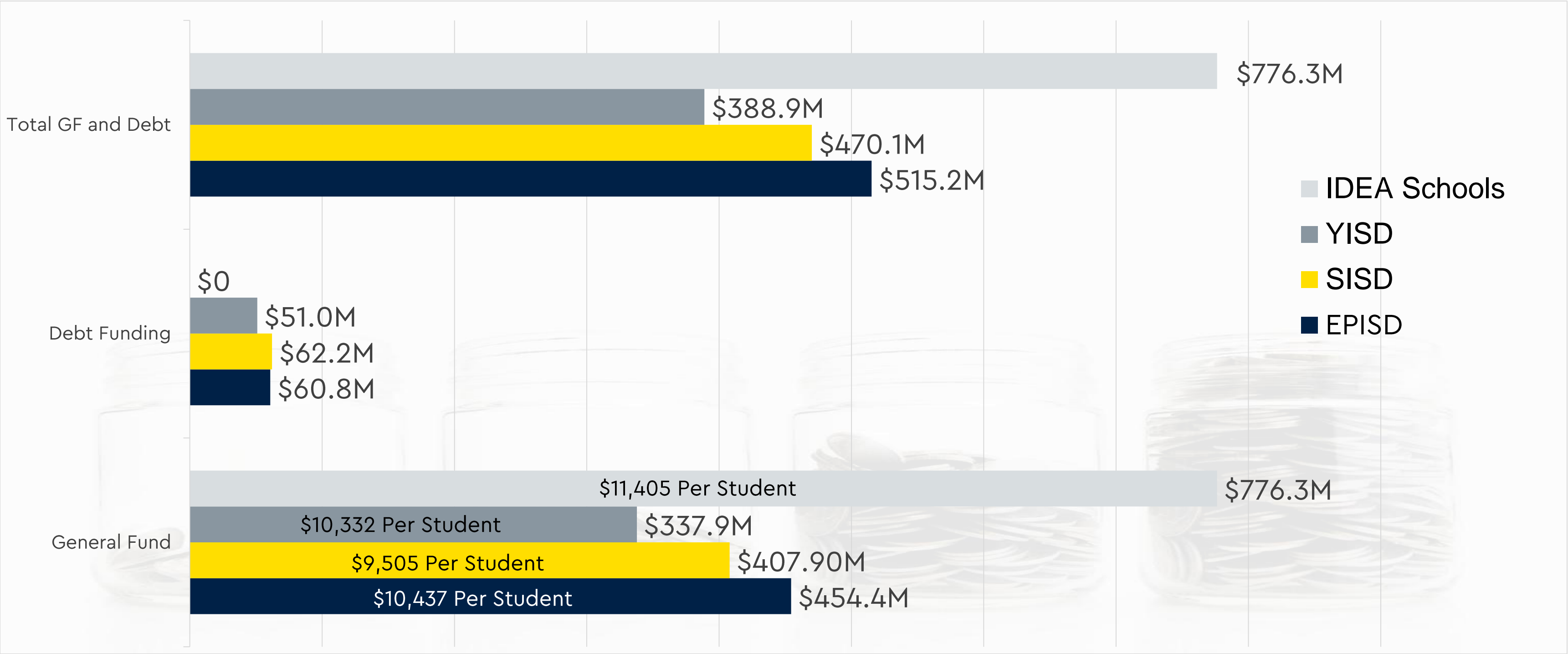
Adopted Tax Rates 2023-24			
District	M&O	I&S	Total
Ysleta	0.8263	0.4550	1.2813
Socorro	0.7546	0.4951	1.2497
Canutillo	0.7605	0.4000	1.1605
Tornillo	0.6688	0.4689	1.1377
Clint	0.7575	0.3800	1.1375
El Paso	0.8263	0.3108	1.1371
Fabens	0.7910	0.3307	1.1217
San Elizario	0.7219	0.1697	0.8916
Anthony	0.6862	0.1941	0.8803



Regional Change in Property Values (PV)



Comparison General Operating & Debt Service FSP Revenue



- Total FSP (Foundation School Program) is both State funding and local tax collections
-Source: TEA 2022-2023 NF SOF 11.20.2023 (Near Final Data)

Tax Rate Adoption

Apr 2024 – Tax Year 2024 **P**reliminary Certified Values Released
Jul 2024 – Tax Year 2024 Certified Values Released
Aug 2024 - Tax Rate Adoption

- The M&O rate is determined by TEA based on property value growth, and the amount of enrichment pennies that have been voter approved.
- The I&S Rate is determined by the District based on property value growth, and the total amount of bonded debt payments due in the following calendar year. The tax rate adopted for 2024-25 will make the debt payments due in February 2025 and August 2025.





Board of Trustees
Executive Summary of Board Agenda Item

TITLE:

2024-2025 General Operating Fund Revenue Projection

JUSTIFICATION STATEMENT:

(Information provided will assist in the budget development process)

PURPOSE OF AGENDA ITEM: Information

TO BE HELD IN: Open Session

TEXAS GOVERNMENT CODES:

AUTHORITY FOR ACTION: Other

STAFF RESPONSIBLE: Martha Aguirre/Walt Byers

DISTRICT IMPROVEMENT PLAN OBJECTIVE, GOAL OR NEED ADDRESSED:

Strategic Lever IV: Culture of Accountability - El Paso ISD cultivates a culture of transparency, care, and service.

SUMMARY:

Administration will review the preliminary 2024-2025 General Operating Fund revenue projections.

ADMINISTRATIVE RECOMMENDATION/MOTION:

FUNDING SOURCE: ACCOUNT NO.:

FISCAL IMPACT AND COST:

- IMMEDIATE:
- FUTURE/ONGOING:

IMPACT ON OTHER FUNCTIONS/OPERATIONS:

CONSEQUENCES OF NON-APPROVAL:

IMPLEMENTATION TIMELINE:

Comments Received, If Any:

ATTACHMENTS:

Description

- 2024-2025 General Operating Fund Revenue Projection



REVENUE



GENERAL OPERATING FUND

2024 - 2025 PRELIMINARY REVENUE

03.05.2024

	ACTUAL REVENUE 2022-2023	ADOPTED BUDGET 2023-2024	BUDGET AMENDMENTS	AMENDED BUDGET 2023-2024	PRELIMINARY BUDGET 2024-2025	VARIANCE	PERCENT
Property Taxes*	189,821,818	188,693,344	(44,336,187)	144,357,157	148,589,544	4,232,387	2.9%
Tuition	149,530	150,000	-	150,000	150,000	-	0.0%
Interest	7,339,191	8,000,000	230,000	8,230,000	6,500,000	(1,500,000)	-18.2%
Facility Usage	111,976	100,000	-	100,000	100,000	-	0.0%
Transportation	14,797	-	-	-	10,000	10,000	#DIV/0!
Miscellaneous	1,200,664	1,500,000	-	1,500,000	1,500,000	-	0.0%
Athletics	435,353	450,000	-	450,000	450,000	-	0.0%
Total Local Revenue	\$ 199,073,329	\$ 198,893,344	\$ (44,106,187)	\$ 154,787,157	\$ 157,299,544	\$ 2,742,387	1.8%
State Revenue*	269,222,886	296,937,242	44,336,187	341,273,429	326,192,051	(15,081,378)	-4.4%
TRS On Behalf Benefit	29,057,278	27,815,000	-	27,815,000	29,000,000	1,185,000	4.3%
Total State Revenue	\$ 298,280,164	\$ 324,752,242	\$ 44,336,187	\$ 369,088,429	\$ 355,192,051	\$ (13,896,378)	-3.8%
ROTC	638,938	625,000	-	625,000	625,000	-	0.0%
Federal Indirect	7,857,776	6,078,000	-	6,078,000	2,571,000	(3,507,000)	-57.7%
SHARS/Medicare	7,942,906	7,000,000	-	7,000,000	5,000,000	(2,000,000)	-28.6%
Impact Aid	6,675,681	4,250,000	-	4,250,000	5,900,000	1,650,000	38.8%
Direct Federal E-Rate	1,952,850	1,331,976	-	1,331,976	-	(1,331,976)	-100.0%
Total Federal Revenue	\$ 25,068,151	\$ 19,284,976	\$ -	\$ 19,284,976	\$ 14,096,000	\$ (5,188,976)	-26.9%
Total	\$ 522,421,644	\$ 542,930,562	\$ 230,000	\$ 543,160,562	\$ 526,587,595	\$ (16,342,967)	-3.01%

*Variance to amended budget.

Assumptions								
	ACTUAL REVENUE 2022-2023	ADOPTED BUDGET 2023-2024	PRIOR YEAR VARIANCE	FORECAST 2023-2024	PRIOR YEAR VARIANCE	PRELIMINARY BUDGET 2024-2025	PRIOR YEAR VARIANCE	
Enrollment	50,031	48,474	(1,557)	49,139	665	48,149	(990)	
ADA	43,537	44,785	1,248	43,273	(1,512)	43,334	61	
PV Growth	9.56%	4.00%		-9.69%		3.00%		
Tax Collection	98.71%	100.00%		100.00%		100.00%		
M&O Rate	\$ 1.0061	\$ 0.9435	\$ (0.0626)	\$ 0.8263	\$ (0.1172)	\$ 0.8229	(0.0034)	
Basic Allotment	\$ 6,160	\$ 6,160		\$ 6,160		\$ 6,160		





Board of Trustees
Executive Summary of Board Agenda Item

TITLE:

2024-2025 Budget Development Update

JUSTIFICATION STATEMENT:

(Information provided will assist in the budget development process)

PURPOSE OF AGENDA ITEM: Information

TO BE HELD IN: Open Session

TEXAS GOVERNMENT CODES:

AUTHORITY FOR ACTION: Other

STAFF RESPONSIBLE: Martha Aguirre/Gloria De Leon

DISTRICT IMPROVEMENT PLAN OBJECTIVE, GOAL OR NEED ADDRESSED:

Strategic Lever IV: Culture of Accountability - El Paso ISD cultivates a culture of transparency, care, and service.

SUMMARY:

Administration will provide an update on the 2024-2025 Budget Development Process.

ADMINISTRATIVE RECOMMENDATION/MOTION:

FUNDING SOURCE: ACCOUNT NO.:

FISCAL IMPACT AND COST:

- IMMEDIATE:
- FUTURE/ONGOING:

IMPACT ON OTHER FUNCTIONS/OPERATIONS:

CONSEQUENCES OF NON-APPROVAL:

IMPLEMENTATION TIMELINE:

Comments Received, If Any:

ATTACHMENTS:

Description

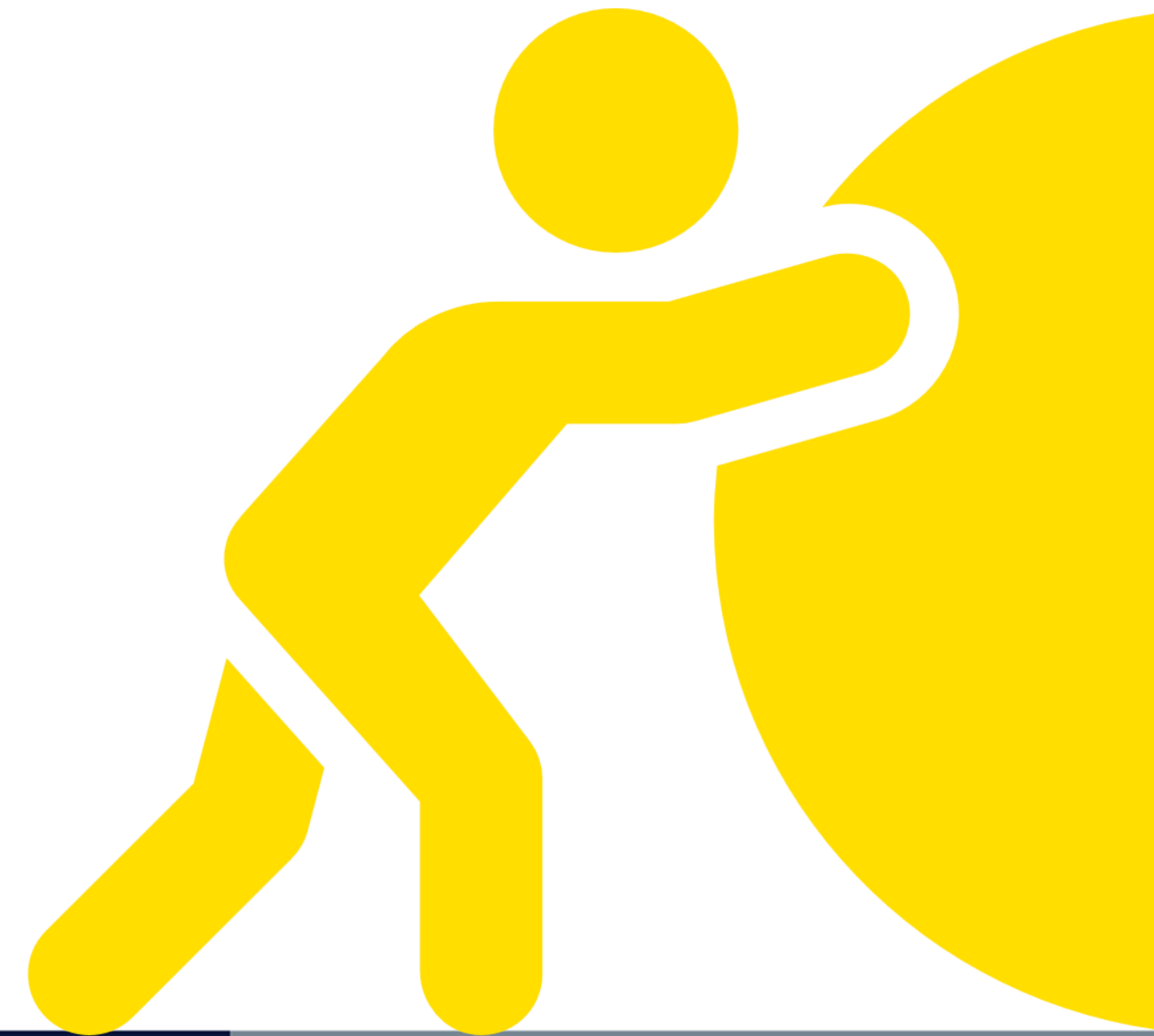
- ▣ 2024-2025 Budget Development Update



BUDGET DEVELOPMENT UPDATE

Considerations

- Student Outcomes
- Average Daily Attendance
- Enrollment Forecast
- State Funding
- Employee Compensation
- Health Care Program
- Campus Facilities
 - Facilities Upgrades
 - Maintenance & Furniture Needs
- Sustainability



CAMPUS PER CAPITA

2023-2024 Allotment

- High School \$92 p/Student
- Middle School \$82 p/Student
- Elementary School \$77 p/Student
- PK8 School \$80 p/Student
- Specialty Campus \$184 p/Student or Flat Rate

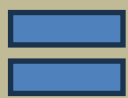
Enrollment



Per Capita



Allocation



Budget – Fund 199

1,600

\$92.00

\$147,200

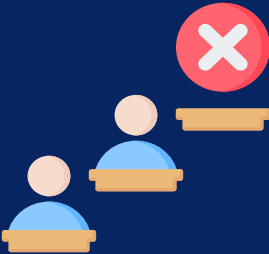
2024-2025 Allotment

- High School \$110 p/Student
- Middle School \$105 p/Student
- Elementary School \$100 p/Student
- PK8 School \$107 p/Student
- Specialty Campus \$190 p/Student or Flat Rate

Enrollment



ADA



Per Capita



Allocation



Budget–Fund 199

1,600

86%

1,376

\$110.00

\$151,360

- Based on enrollment reported on **PEIMS Snapshot 2023 and End of Year Campus ADA Percentage**
- Jul 1 - 80% of Per Capita Allotment Issued
- Jan 31 – Settle-Up Per Capita Allotment



2024-2025 Campus Allocations

Local Operating Per Capita- Fund 199

High School	\$110 p/Student
Middle School	\$105 p/Student
Elementary School	\$100 p/Student
PK-8 School	\$107 p/Student
Specialty School	\$190 p/Student or Flat Rate
Copier Allotment	\$12 p/Student
Custodial OT Allotment	
ES & Specialty	\$2,500
PK-8 & MS	\$3,000
HS	\$4,000
College Career Readiness (PIC 38)	TBD (Allocation based on Advanced Academics Recommendation)



State Compensatory Education (SCE) – Fund 185

SCE - \$50 P/At-Risk Student

Title I, Part A (TIA) – Fund 211

TIA - \$100 P/Econ Disadvantaged Student

Other Allocations Provided to Campuses

Substitute Allotment – All Campuses (teachers, paras, and nurses)

Elementary Campuses - Dyslexia Specialists & Elementary Campus Monitors

High School Campuses - Project Celebration Funds

Campus Teaching Coaches

Graduation Coaches

Math/Reading/Behavior Interventionists

FCF Intervention Specialist

LPAC Paraprofessionals/Clerks

Supplemental Instructional Support

Family Community Liaisons/Parent Engagement Liaisons



Budget Development Timelines

Staffing Reviews

Enrollment Projections; Six-Week Enrollment – **Sep 2023**

PEIMS Snapshot Date – **Oct 2023**

Initiate Training for Staffing Review – **Feb/Mar 2023**

Budget Development

Presentation of Budget Development Calendar – **Sep 2023**

Adoption of 2024-2025 Academic Calendar – **Dec 2023**

Department & Campus Training – **Jan 2024**

Department Budget Hearings – **Feb 2024**

Department & Campus Data Entry Deadlines – **Jan/Feb 2024**

Revenue Projections

Preliminary Revenue Projections – **Dec 2023**

Tax Rate & Property Values Report – **Mar 2024**

Budget Workshops/Budget Adoption

Budget Workshop – **03.05.2024**

Budget Workshop; Superintendent's Proposed Budget will be presented – **04.02.2024**

Trustee initiated revisions to proposed budget – Due to Superintendent's Office – **04.19.2024**

Budget Workshop; Proposed Budget & Compensation will be presented – **05.07.2024**

Budget Workshop; Final Review of Proposed Budget & Compensation – **06.04.2024**

Adoption of 2024-2025 Budget & Compensation Package – **06.18.2024**

