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## ADOPTED 2006-07 BUDGET

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El Paso Independent School District  
BOARD OF TRUSTEES

District 1  
*Lisa Colquitt-Munoz*  
President

District 2  
*Carlos Cordova*  
Vice-President

District 3  
*Sal Mena, Jr.*

District 4  
*Sergio Lewis*

District 5  
*Dr. Charles Roark*

District 6  
*Dr. Lorraine O'Donnell*

District 7  
*David Dodge*  
Secretary

Map of Districts



# El Paso Independent School District

## DISTRICT OFFICIALS

Dr. Lorenzo Garcia  
*Superintendent*

Kenneth Parker, Chief Business Officer  
*Business Services*

Elfida Gutierrez, Associate Superintendent  
*Elementary Schools*

Robert Ortega, Associate Superintendent  
*Secondary Schools*

Elizabeth Montes, Associate Superintendent  
*Curriculum & Instruction*

Dr. Damon Murphy, Associate Superintendent  
*Priority Schools*

Carol L. Powell, Associate Superintendent  
*Special Education & Special Services*

Hector Martinez, Associate Superintendent  
*Operations*

## El Paso Independent School District

### Committees Instrumental in the Development of this Budget

<i>Budget Review Committee</i>	
<u><i>Community Representatives</i></u>	<u><i>Staff Advisory</i></u>
Dr. Rene Rosas, Chair	Dr. Lorenzo Garcia, Superintendent
Dr. Gene Finke, Vice-Chair	Walt Byers, Treasury Manager
Lisa Colquitt-Muñoz	Margaret Gallardo, Director
David Dodge	Esther Jacobo, Budget Director
Pete Euzarraga	Kenneth Parker, Chief Business Officer
Sonny Garcia	Martha E. Piekarski, Executive Director
Ken Gezelius	Luis Villalobos, Executive Director
Dean Hester	Bill Wachtel, Sr Resource Analyst
Patty Hughes	
Rick Chumsae	
Al Patino	
Jon Sonnen	
Art Werge	
Frances Wever	

<i>Board Finance Committee</i>	<i>Board Compensation Committee</i>
David Dodge, Chair	Dr. Lorraine O'Donnell, Chair
Lisa Colquitt-Muñoz	Carlos Cordova
Sal Mena, Jr.	Dr. Charles Roark
Carlos Cordova	Sergio Lewis

## INTRODUCTION

### LOCAL TAXATION

The certified tax roll for 2006-07, as submitted by the El Paso Central Appraisal District, is \$10,937,111,564. This tax roll represents an increase of \$1,411,466,973 over the tax roll for fiscal year 2005-06, a 14.8% increase. Total yield from the new appraised values net of the decrease in the tax rate is approximately \$4,200,000.

### TAX RATE

The total tax rate for the 2006-07 fiscal year, including the debt service rate, will be \$1.5235.

#### Maintenance and Operations (M & O)

The anticipated M&O tax rate to fund the budget is \$1.37 per \$100 of value, which is a decrease of \$.13 when compared to last year's rate.

#### Debt Service (I&S)

The tax rate necessary to fund the District's bonded debt will be \$.1535 per \$100 of value, a decrease of \$.02 when compared to last year's rate.

### GENERAL OPERATING FUND

#### Estimated Revenue

Total revenues and other sources for the M&O budget are estimated to be \$401,064,322. This estimate recognizes an increase in state funds and an increase in local net taxable values.

#### Budgeted Expenditures

Proposed general fund expenditures of \$440,752,078 included a salary adjustment package totaling approximately \$26.5 million, which provided all non-previously retired teachers and librarians with a minimum of a \$4,100 increase for full-time 187 day employees over their 2005-2006 compensation. All non-previously retired counselors and nurses whose 2005-2006 compensation was within range also received at least a \$4,100 over their 2005-2006 compensation. This compensation adjustment is made up of \$1,600 from the district, \$2,000 from the state, and the inclusion of the state staff allotment of \$500 as scheduled compensation.

Principals had their step adjusted based on prior experience and were placed on a new salary schedule.

Daily, hourly and monthly employees whose 2005-2006 compensation was within range received a 5% of midpoint adjustment and step. Those daily and hourly employees who remained eligible for the state staff allotment of either \$250 or \$500 received this in addition to the 5% midpoint adjustment and step. Due to reorganization several daily pay grades were added.

Those daily and hourly employees whose 2005-2006 compensation rate exceeded the 2006-2007 step 20 compensation rate had their base compensation increased by ½ of the increase between the 2005-2006 and 2006-2007 step 20 rate.

#### DEBT SERVICE

The total outstanding bonded debt is \$331,054,042 as of September 1, 2006. The debt payment for these bonds for the 2006-07 fiscal year is \$33,933,355. State revenues of \$15,844,556 will assist the District in the payment of the debt obligation, leaving \$18,100,000 to be paid from local funds. The payment of the District's portion of its bonded debt requires a Debt Service tax rate of \$.1535 per \$100 valuation

#### FOOD SERVICE

The Food Service unit sustains itself primarily with Federal dollars and local funds in the form of charges for meals. The organization placed no burden on the taxpayers of the District. The unit charges students and others for meals when they are not eligible for free or reduced priced meals. Federal revenue amounts to \$20,542,500 for regular and summer feeding programs. Local revenue for both programs amounts to \$5,582,500. The balance of revenue, \$225,000, will come from the state. Total revenue is estimated to be \$26,350,000. Total estimated expenditures for the regular and summer food service programs amount to \$25,391,201.

#### SUMMARY

The adopted 2006-07 budget represents what was determined to be the collective needs of District campuses and departments as requested by individual budget requests. The budget process for fiscal year 2006-07 included setting priorities that are determined by the administration to meet the goals and objectives that are set forth by the Board of Trustees. The resulting priorities are those believed to have a positive impact on students, the instructional environment, and the overall quality of education.

The following pages are consolidated schedules of revenue and expenditures. Also, separate sections are dedicated to individual funds in order to detail annual revenue and expenditure estimations.

## Our Mission & Goals

The mission of the El Paso Independent School District is to meet the diverse needs of all students and empower them to become successful members of a global community.

### 1 Improve student and academic achievement.

- Implement a five-year plan that addresses reading, language arts, math, and science initiatives (incorporating the TEKS and SCANS) and fine arts.
- Improve TAAS/TAKS scores at each campus by five percent per year.
- Conduct an in-depth study of bilingual education and develop a plan for potential expansion of bilingual education for all students.

### 2 Improve and promote the core competencies of the District's personnel.

- Implement a districtwide staff development program to incorporate "best practices" at all levels.
- Implement a communications program that promotes "best practices" used throughout the District (teaching innovation, instructional programs, and operational innovations).

### 3 Improve the quality of the physical plant for the District to provide a safe and healthy environment for all students, teachers, and employees.

- Conduct a comprehensive facilities assessment plan.
- Conduct a bond election to raise the necessary funds to address the physical plant needs of the District.
- Initiate a deferred maintenance program based on critical site needs.

### 4 Improve the planning process for the District.

- Initiate a strategic planning process.
- Incorporate the [strategic plan](#) into the budget process.
- Implement a two-year operation plan.

### 5 Improve administrative effectiveness and efficiency.

- Implement an administrative reorganization plan to streamline management functions.
- Improve accountability by implementing a districtwide compliance program.

### 6 Develop a parental engagement plan that improves student performance and the quality of the school community.

- Prepare all teachers, administrators, and staff to actively involve all parents in campus educational planning processes.
- Create campus-based education and literacy initiatives that prepare parents to be the students' primary teachers

# General Operating Fund (Funds 172-199)

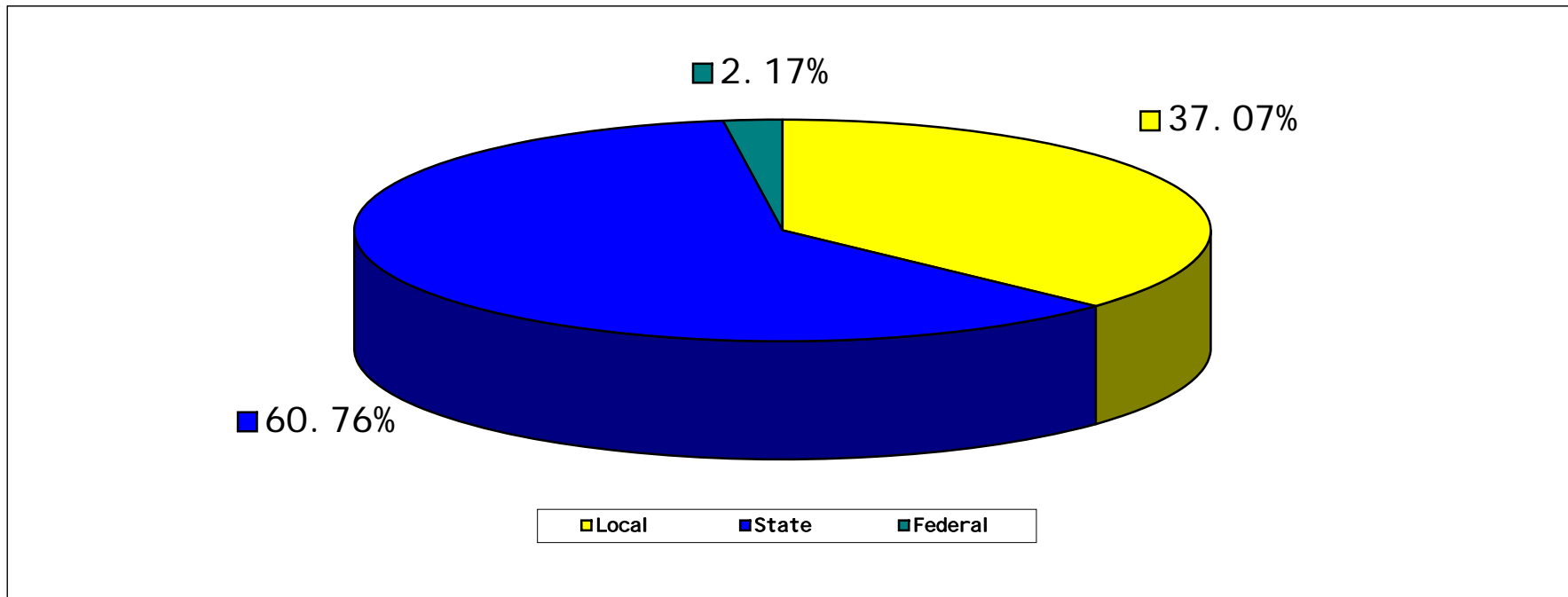
**El Paso Independent School District  
Projected Revenue-General Operating Fund  
for Fiscal Year 2006-07**

	Budget 2006-07	Budget 2005-06	Increase (Decrease)
<b>Revenue</b>			
<b>Local Revenues</b>			
<b>Property Taxes:</b>			
Cur Yr Collections (06 values)	\$152,806,000	\$148,180,000	\$4,626,000
Prior YR Delinquent, P&I	3,597,000	4,000,000	(403,000)
Local M&O	156,403,000	152,180,000	4,223,000
<b>Other:</b>			
Tuition	400,000	400,000	0
Earnings-Temp Investments	3,545,000	2,600,000	945,000
Revenue-Rent-Buildings	100,000	120,000	(20,000)
Revenue-Transportation	425,000	500,000	(75,000)
Miscellaneous Revenue	700,000	750,000	(50,000)
Revenue-Athletic Activity	579,000	450,000	129,000
Rev-Extracurricular	1,350,000	1,300,000	50,000
	7,099,000	6,120,000	979,000
<b>Total Local Revenues</b>	<b>163,502,000</b>	<b>158,300,000</b>	<b>5,202,000</b>
<b>State Revenue</b>			
State per Capita	18,640,388	21,867,457	(3,227,069)
State Foundation	221,532,810	178,873,982	42,658,828
HB 1 Additional State Aid	8,734,124	8,622,584	111,540
State Miscellaneous	100,000	100,000	0
TRS On-Behalf	19,000,000	18,000,000	1,000,000
<b>Total State Revenues</b>	<b>268,007,322</b>	<b>227,464,023</b>	<b>40,543,299</b>
<b>Federal Revenues</b>			
ROTC Reimbursement	425,000	425,000	0
Federal Revenue-TEA-Indir	750,000	850,000	(100,000)
Revenue-SHARS-Medicare	2,750,000	2,750,000	0
Revenue - Impact Aid	3,630,000	3,300,000	330,000
E-Rate Revenues	2,000,000	2,815,376	(815,376)
<b>Total Federal Revenues</b>	<b>9,555,000</b>	<b>10,140,376</b>	<b>(585,376)</b>
<b>Total</b>	<b>\$441,064,322</b>	<b>\$395,904,399</b>	<b>\$45,159,923</b>
<b>ADA</b>	<b>60,000</b>	<b>59,000</b>	<b>1,000</b>

## El Paso Independent School District Projected Revenue for FY 2006-07

### General Operating Fund Revenue

	2006-07 Budget	Pcnt
Local	\$163,502,000	37.07%
State	268,007,322	60.76%
Federal	9,555,000	2.17%
<b>Total Projected Revenue</b>	<b><u>\$441,064,322</u></b>	<b><u>100%</u></b>



## El Paso Independent School District Adopted 2006-07 Budget

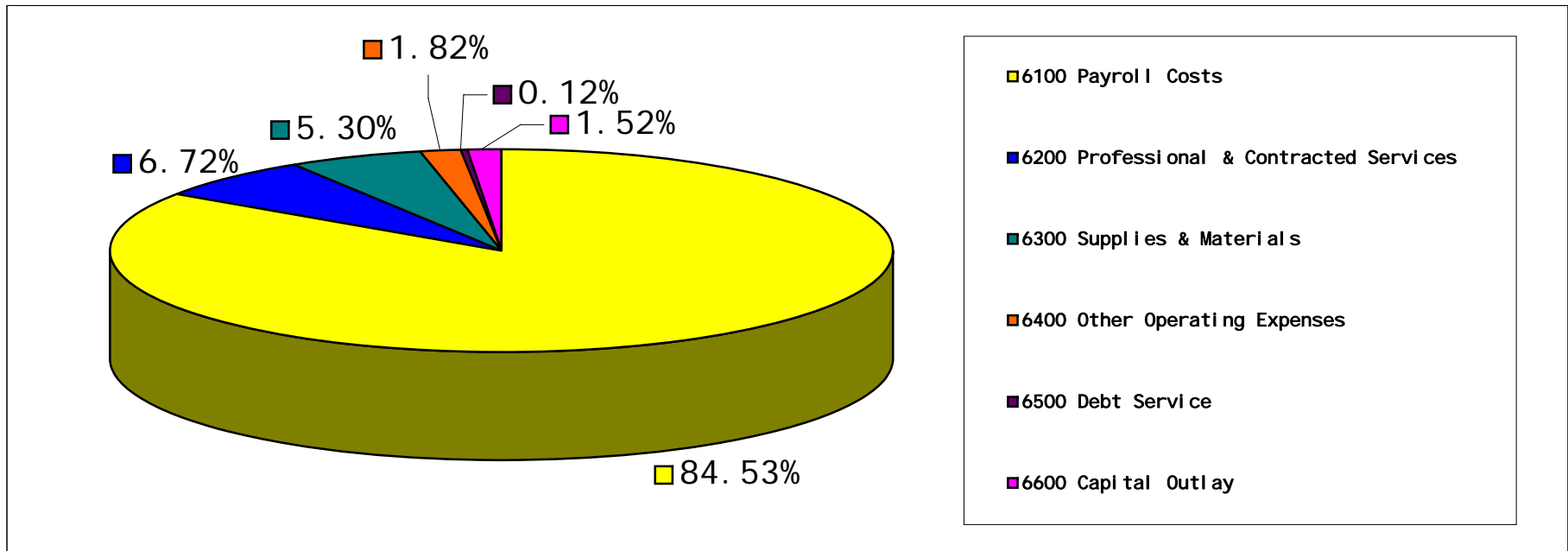
### General Operating Fund Summary

	2006-07 Adopted Budget	2005-06 Budget	Increase/ (Decrease)
<b>REVENUES</b>			
5700 Local Revenue	\$163,502,000	\$158,300,000	\$5,202,000
5800 State Revenue	268,007,322	227,464,023	40,543,299
5900 Federal Revenue	9,555,000	10,140,376	(585,376)
<b>Total Projected Revenue</b>	<b>\$441,064,322</b>	<b>\$395,904,399</b>	<b>45,159,923</b>
<b>EXPENDITURES</b>			
<b>Local Maintenance-Fund 199</b>			
6100 Payroll Costs	\$351,321,635	\$321,196,537	30,125,098
6200 Professional & Contracted Services	27,845,505	27,524,015	321,490
6300 Supplies & Materials	21,755,733	16,029,717	5,726,016
6400 Other Operating Expenses	6,987,174	4,876,383	2,110,791
6500 Debt Service	519,788	263,086	256,702
6600 Capital Outlay	6,633,475	1,344,673	5,288,802
<b>Subtotal</b>	<b>415,063,310</b>	<b>371,234,411</b>	<b>43,828,899</b>
<b>State Compensatory Education-Fund 185</b>			
6100 Payroll Costs	20,703,984	18,830,110	1,873,874
6200 Professional & Contracted Services	1,312,765	1,193,949	118,816
6300 Supplies & Materials	708,868	644,710	64,158
6400 Other Operating Expenses	118,412	107,695	10,717
6600 Capital Outlay	47,098	42,835	4,263
<b>Subtotal</b>	<b>22,891,127</b>	<b>20,819,299</b>	<b>2,071,828</b>
<b>Athletics - Fund 180</b>			
6100 Payroll Costs	520,391	442,143	78,248
6200 Professional & Contracted Services	473,000	460,000	13,000
6300 Supplies & Materials	887,250	895,250	(8,000)
6400 Other Operating Expenses	897,000	840,627	56,373
6600 Capital Outlay	20,000	20,000	0
<b>Subtotal</b>	<b>2,797,641</b>	<b>2,658,020</b>	<b>139,621</b>
<b>Deferred Maintenance - Fund 172</b>			
6600 Capital Outlay	0	668,500	(668,500)
<b>Total Proposed Expenditures</b>	<b>\$440,752,078</b>	<b>\$395,380,230</b>	<b>\$45,371,848</b>
<b>PROJECTED SURPLUS/(DEFICIT)</b>	<b>312,244</b>	<b>524,169</b>	

## El Paso Independent School District Adopted 2006-07 Budget

### General Operating Fund Expenditures

Description	Adopted 2006-07 Budget	Pcnt
6100 Payroll Costs	\$372,546,010	84.53%
6200 Professional & Contracted Services	29,631,270	6.72%
6300 Supplies & Materials	23,351,851	5.30%
6400 Other Operating Expenses	8,002,586	1.82%
6500 Debt Service	519,788	0.12%
6600 Capital Outlay	6,700,573	1.52%
<b>Total Proposed Budget</b>	<b>\$440,752,078</b>	<b>100.00%</b>



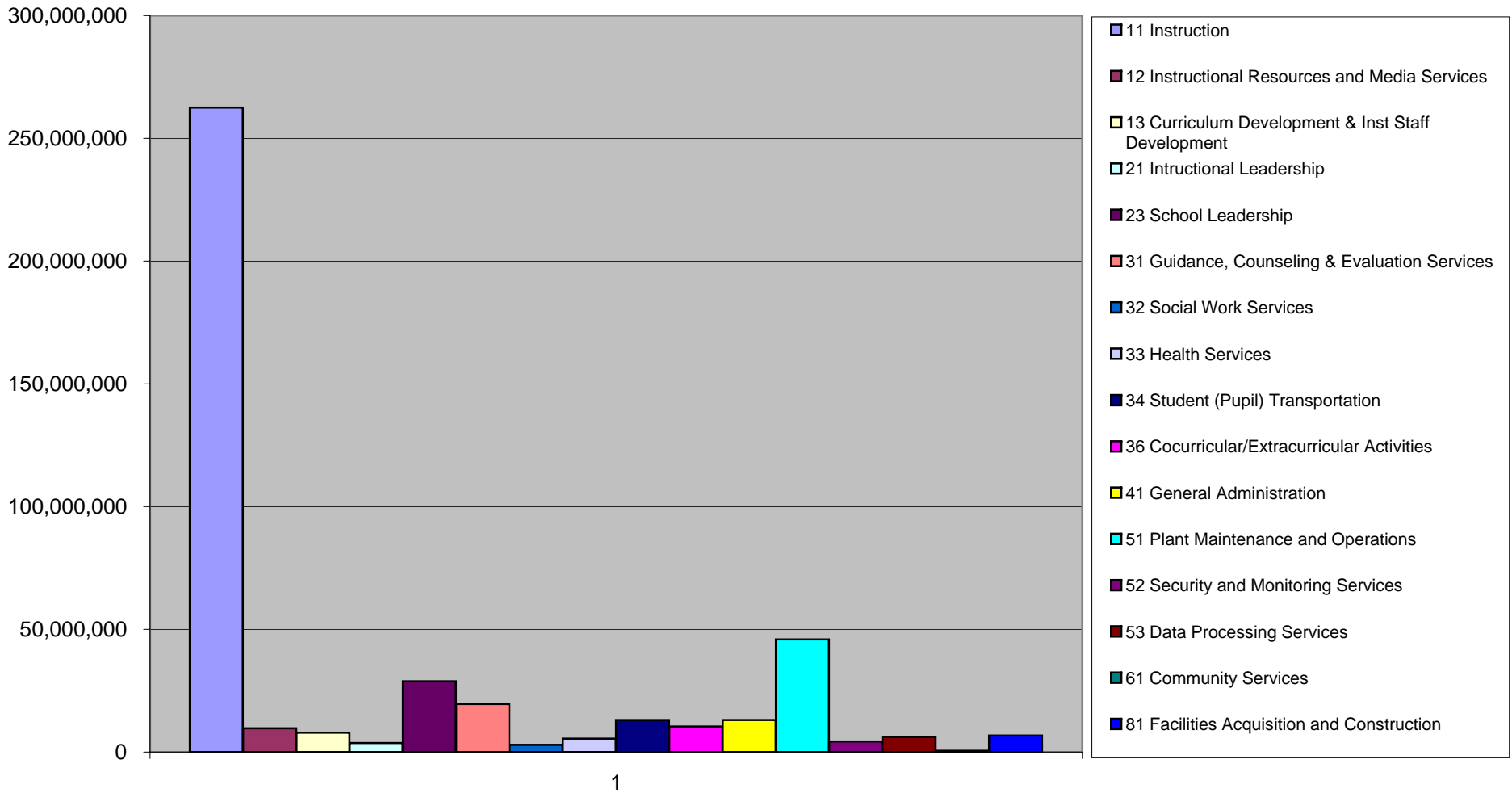
**El Paso Independent School District  
Adopted 2006-07 Budget**

**General Operating Fund Expenditures by Function**

**Funds 172-199**

<b>EXPENDITURES</b>	<b>2006-07 Adopted Budget</b>	<b>2005-06 Budget</b>	<b>Variance</b>
<b>Function</b>			
11 Instruction	\$262,554,147	\$232,990,901	\$29,563,246
12 Instructional Resources and Media Services	9,659,372	9,054,679	604,693
13 Curriculum Development & Inst Staff Developm	7,851,947	5,560,236	2,291,711
21 Instructional Leadership	3,640,931	3,648,415	(7,484)
23 School Leadership	28,849,724	27,150,790	1,698,934
31 Guidance, Counseling & Evaluation Services	19,591,832	20,860,837	(1,269,005)
32 Social Work Services	2,961,723	2,415,162	546,561
33 Health Services	5,497,464	4,957,320	540,144
34 Student (Pupil) Transportation	13,006,873	10,658,712	2,348,161
36 Cocurricular/Extracurricular Activities	10,452,721	10,043,310	409,411
41 General Administration	13,076,927	12,099,032	977,895
51 Plant Maintenance and Operations	45,854,871	43,112,060	2,742,811
52 Security and Monitoring Services	4,349,221	4,238,339	110,882
53 Data Processing Services	6,168,622	6,735,831	(567,209)
61 Community Services	481,203	431,606	49,597
71 Debt Services-Principal on long-term debt	0	0	0
81 Facilities Acquisition and Construction	6,754,500	1,423,000	5,331,500
<b>Total Proposed Expenditures</b>	<b>\$440,752,078</b>	<b>\$395,380,230</b>	<b>\$45,371,848</b>

**El Paso Independent School District  
 Adopted 2006-07 Budget  
 General Operating Fund Expenditures by Function**



## El Paso Independent School District Adopted 2006-07 Budget

### Commissioner's Rule Concerning Financial Accountability Rating System

Adopted amendment to 19 TAC Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA specifies new provisions that will be implemented beginning with fiscal year 2006-07. One of these provisions is a 65% instructional expenditure standard. This amendment establishes two indicators, Indicator 13 which is based solely on the National Center for Education Statistics (NCES) definition and includes Functions 11, 36, 93 and 95 and Indicator 14 which includes the Functions included in the NCES definition PLUS Functions 12, 31, and 33.

### Calculations for Indicators 13 and 14 Based on EPISD Adopted 2006-07 Budget

#### Indicator 13 - Includes Functions 11, 36, 93 and 95

<u>Function</u>	<u>2006-07 Adopted Budget</u>	<u>Percentage of Budget</u>
11 Instruction	262,554,147	<b>61.94%</b>
36 Cocurricular/Extracurricular Activities	10,452,721	
<b>Total</b>	<b><u><u>273,006,868</u></u></b>	

#### Indicator 14 - Includes Functions 11, 12, 31, 33, 36, 93 and 95

<u>Function</u>	<u>2006-07 Adopted Budget</u>	<u>Percentage of Budget</u>
11 Instruction	262,554,147	<b>69.83%</b>
12 Instructional Resources and Media Services	9,659,372	
31 Guidance, Counseling & Evaluation Services	19,591,832	
33 Health Services	5,497,464	
36 Cocurricular/Extracurricular Activities	10,452,721	
<b>Total</b>	<b><u><u>307,755,536</u></u></b>	

National School  
Breakfast/Lunch and  
Summer Feeding Program  
(Funds 240 & 242)

**El Paso Independent School District  
Adopted 2006-07 Budget**

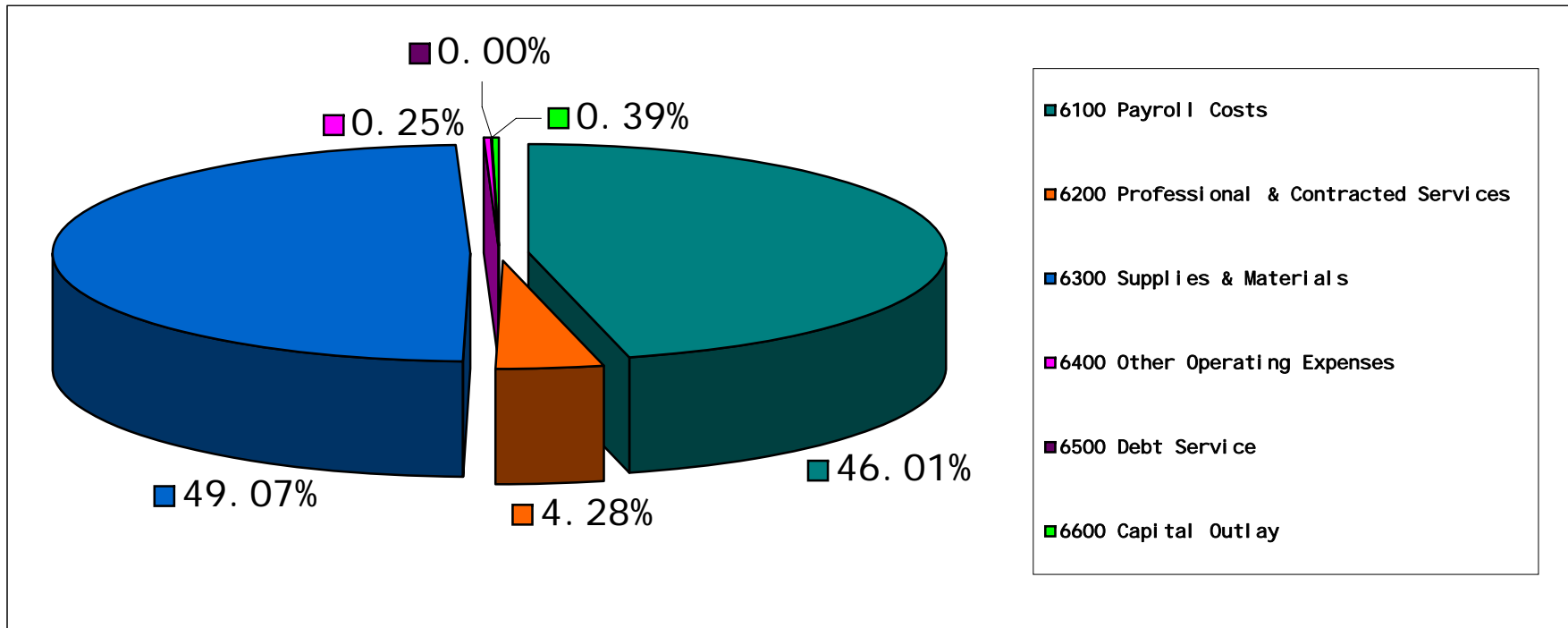
**National School Breakfast/Lunch and Summer Feeding  
Program Summary**

<b>REVENUES</b>	<b>2006-07 Adopted Budget</b>	<b>2005-06 Budget</b>	<b>Increase/ (Decrease)</b>
5700 Local Revenue	\$5,582,500	\$5,510,000	\$72,500
5800 State Revenue	225,000	230,000	(5,000)
5900 Federal Revenue	20,542,500	20,450,000	92,500
<b>Total Projected Revenue</b>	<b>\$26,350,000</b>	<b>\$26,190,000</b>	<b>\$160,000</b>
<b>EXPENDITURES</b>			
<b>School Breakfast Lunch Program-Fund 240</b>			
6100 Payroll Costs	\$11,404,201	\$11,794,295	(390,094)
6200 Professional & Contracted Services	1,086,500	937,500	149,000
6300 Supplies & Materials	12,190,500	12,125,500	65,000
6400 Other Operating Expenses	60,000	58,000	2,000
6600 Capital Outlay	100,000	100,000	0
<b>Subtotal</b>	<b>24,841,201</b>	<b>25,015,295</b>	<b>(174,094)</b>
<b>Summer Feeding Program-Fund 242</b>			
6100 Payroll Costs	278,262	296,142	(17,880)
6300 Supplies & Materials	269,238	257,000	12,238
6400 Other Operating Expenses	2,500	2,500	0
<b>Subtotal</b>	<b>550,000</b>	<b>555,642</b>	<b>(5,642)</b>
 <b>Total Proposed Expenditures</b>	 <b>\$25,391,201</b>	 <b>\$25,570,937</b>	 <b>(\$179,736)</b>
 <b>PROJECTED SURPLUS/(DEFICIT)</b>	 <b>958,799</b>	 <b>619,063</b>	

## El Paso Independent School District Adopted 2006-07 Budget

### National School Breakfast/Lunch and Summer Feeding Program Expenditures

Description	Adopted 2006-07 Budget	Pcnt
6100 Payroll Costs	\$11,682,463	46.01%
6200 Professional & Contracted Services	1,086,500	4.28%
6300 Supplies & Materials	12,459,738	49.07%
6400 Other Operating Expenses	62,500	0.25%
6500 Debt Service	0	0.00%
6600 Capital Outlay	100,000	0.39%
<b>Total Proposed Budget</b>	<b>\$25,391,201</b>	<b>100.00%</b>



# Debt Service (Fund 511)

## El Paso Independent School District Adopted 2006-07 Budget

### Debt Service Fund Summary

	2006-07 Adopted Budget	2005-06 Budget	Increase/ (Decrease)
<b>REVENUES</b>			
5700 Taxes	\$18,100,000	\$17,525,000	\$575,000
5742 Earnings-Temporary Dep/Invet	1,000,000	600,000	400,000
5829 Misc State Program Revenue	15,844,556	12,356,127	3,488,429
<b>Total Projected Revenue</b>	<b><u>\$34,944,556</u></b>	<b><u>\$30,481,127</u></b>	<b><u>\$4,463,429</u></b>
 <b>EXPENDITURES</b>			
<b>Debt Service-Fund 511</b>			
6511 Bond Principal	\$18,642,895	\$17,116,777	\$1,526,118
6521 Interest on Bonds	15,290,460	14,598,075	692,385
6599 Other Debt Service Fees	160,000	166,275	(6,275)
<b>Total Proposed Expenditures</b>	<b><u>\$34,093,355</u></b>	<b><u>\$31,881,127</u></b>	<b><u>\$2,212,228</u></b>
 <b>PROJECTED SURPLUS/(DEFICIT)</b>	 <b>851,201</b>	 <b>(1,400,000)</b>	

## El Paso Independent School District Debt Service Fund Balance History

	Actual 8/31/2002	Actual 8/31/2003	Actual 8/31/2004	Actual 8/31/2005	Forecasted 8/31/2006	Budgeted 8/31/2007
Revenues:						
Revenue Taxes	\$ 8,129,470	7,359,189	6,681,433	14,859,567	17,680,643	18,100,000
Revenue Interest	442,809	286,650	547,969	462,555	1,267,670	1,000,000
Revenue State	11,603,635	9,825,377	8,547,776	7,988,027	15,972,545	15,844,556
Total Revenues	<u>20,175,914</u>	<u>17,471,216</u>	<u>15,777,178</u>	<u>23,310,149</u>	<u>34,920,858</u>	<u>34,944,556</u>
Expenses:						
Bond Principal	11,545,000	7,843,927	8,616,023	10,400,000	18,616,777	18,642,895
Interest on Bonds	7,427,630	8,804,485	6,644,444	10,958,485	13,794,047	15,290,460
Other Debt Fees	89,369	686,539	1,495,802	114,172	115,717	160,000
Total Expenses	<u>19,061,999</u>	<u>17,334,951</u>	<u>16,756,269</u>	<u>21,472,658</u>	<u>32,526,540</u>	<u>34,093,355</u>
Excess of Rev over Exp	<u>\$ 1,113,915</u>	<u>136,265</u>	<u>(979,091)</u>	<u>1,837,492</u>	<u>2,394,318</u>	<u>851,201</u>
Other sources	4,844,993	67,790,613	121,822,133	-	-	-
Other uses	(4,845,000)	(67,102,961)	(120,341,379)	-	-	-
Change in Fund Balance	<u>1,113,908</u>	<u>823,917</u>	<u>501,663</u>	<u>1,837,492</u>	<u>2,394,318</u>	<u>851,201</u>
Beg Fund Balance	<u>5,010,522</u>	<u>6,124,430</u>	<u>6,948,347</u>	<u>7,450,010</u>	<u>9,287,501</u>	<u>11,681,819</u>
End Fund Balance	<u>\$ 6,124,430</u>	<u>6,948,347</u>	<u>7,450,010</u>	<u>9,287,501</u>	<u>11,681,819</u>	<u>12,533,020</u>
I&S Tax Rate	0.0911	0.0811	0.0711	0.1535	0.1735	0.1535

# Additional Information

**El Paso Independent School District  
2006-07 Adopted Budget  
General Fund - Supporting Information**

**Property Taxes - Fiscal 2006-07 Budget**

The following assumptions and estimated were used when computing the budget for current tax revenue:

Uncertified freeze adjusted property values	\$ 10,937,111,564
Multiply: Adopted Tax Rate	1.5235
Divide: Rate per \$100 of property value	100
Tax levy before freeze levy	<u>166,626,895</u>
Add: Frozen levy	<u>12,243,358</u>
Total tax levy	178,870,253
Budgeted collection percentage	95.5%
Budgeted tax collections	<u>170,821,091</u>
Less: Debt Service taxes	(18,100,000)
Plus: M&O collections from prior years (with P&I)	<u>3,681,909</u>
<b>Budgeted M&amp;O tax collections</b>	<b><u><u>\$ 156,403,000</u></u></b>

The 2006-07 adopted tax rates are:

Maintenance and Operations	\$1.3700
Interest and Sinking	0.1535
<b>Total Tax Rate</b>	<b><u>\$1.5235</u></b>

Historical Information:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
<b>Appraised property value</b>	<b><u>\$8,405,626,783</u></b>	<b><u>\$8,604,728,495</u></b>	<b><u>\$9,098,307,176</u></b>	<b><u>\$9,525,644,591</u></b>
<b>Tax rates:</b>				
Maintenance and Operations	\$1.4905	\$1.5000	\$1.5000	\$1.5000
Interest and Sinking	0.0811	0.0711	0.1535	0.1735
<b>Total Tax Rate</b>	<b><u>\$1.5716</u></b>	<b><u>\$1.5711</u></b>	<b><u>\$1.6535</u></b>	<b><u>\$1.6735</u></b>
<b>Total Levy</b>	<b><u><u>\$140,817,683</u></u></b>	<b><u><u>\$143,731,927</u></u></b>	<b><u><u>\$161,288,192</u></u></b>	<b><u><u>\$170,816,602</u></u></b>

EL PASO CENTRAL APPRAISAL DISTRICT  
 2006 ENTITY TOTALS REPORT  
 COMBINATION CERTIFIED - NOT UNDER PROTEST & NOT CERTIFIED - UNDER PROTEST(1)

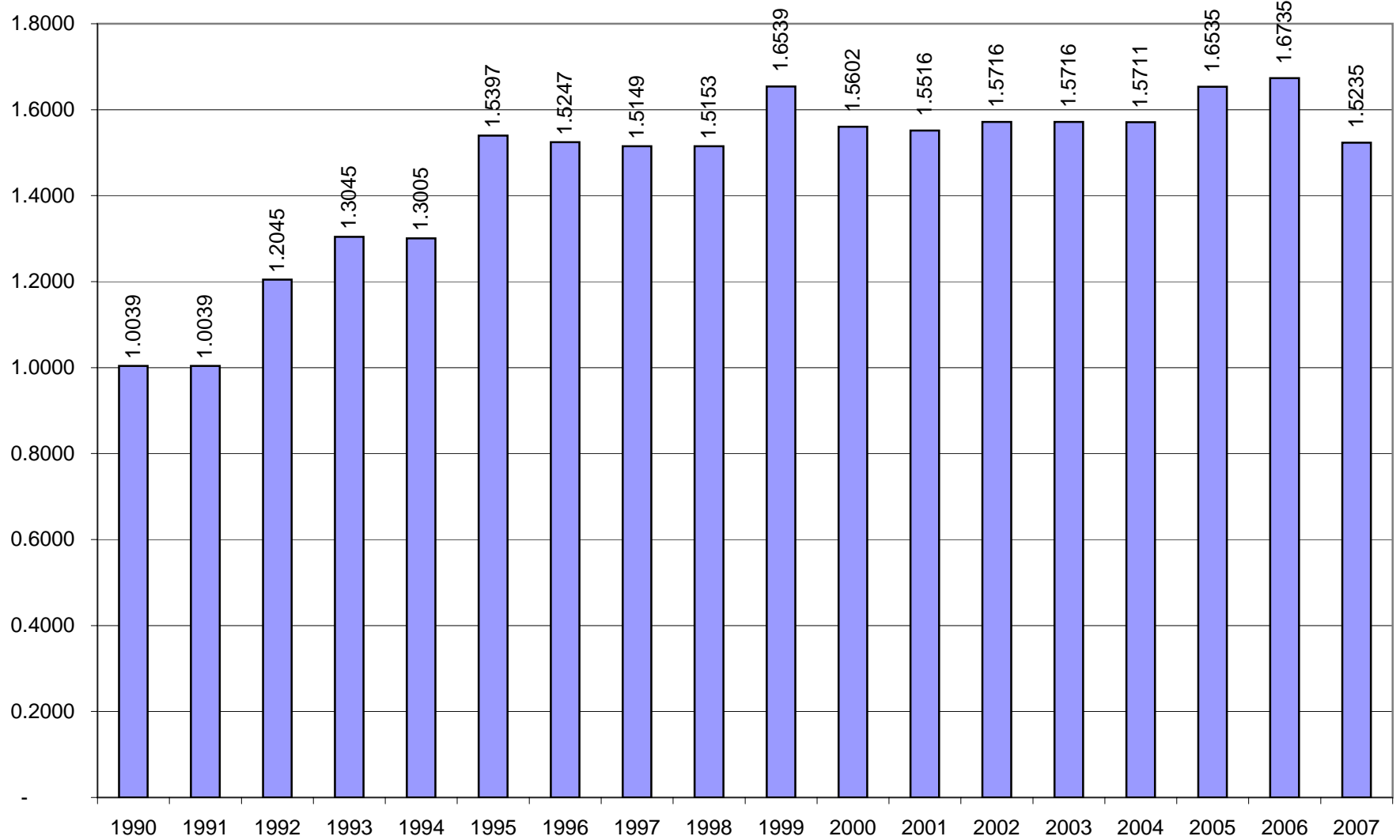
RATE 1.673500

EL PASO ISD

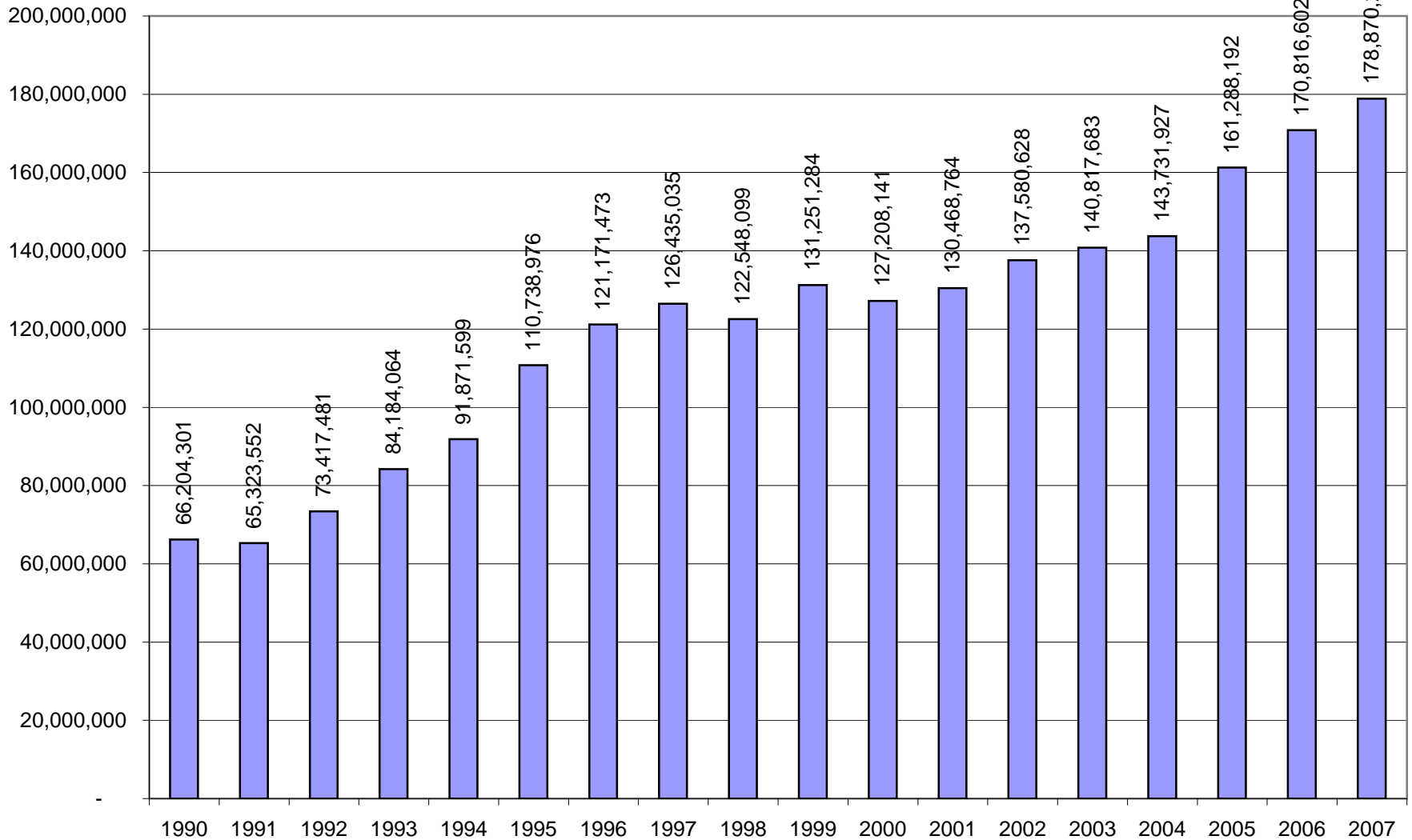
NOTE	COUNT	COUNT	DESCRIPTION	VALUE	VALUE	LINE#(2)
	103,598		TOTAL MARKET VALUE BEFORE APPRAISAL CAP		15,459,709,748	
		49,175	MARKET VALUE LOST TO APPRAISAL CAP		492,355,273	
			APPRAISED VALUE AFTER APPRAISAL CAP		14,967,354,475	
			AG MARKET	7,633,644		
			AG USE	206,980		
	104		AG DEFERRMENT		7,426,664	
	4,250		FULLY EXEMPT		1,237,709,387	
			SUB TOTAL		13,722,218,424	
		1	TAX ABATEMENTS	6,159,622		
		123	FREEMPORT	281,338,030		
		5,758	DISABLED VETERAN	55,161,876		
		0	LOCAL OPTION HOMESTEAD	0		
		56,593	HOMESTEAD	282,714,366		
		56,185	NEW HOMESTEAD	559,276,453		
		19,442	OVER/65	193,374,358		
		2,138	SOC. SEC. DISABILITY	21,254,797		
		11	POLLUTION CONTROL	20,119,280		
		140,251	PARTIAL EXEMPTIONS		1,419,398,782	
			NET TAXABLE VALUE BEFORE ADJUSTMENTS		12,302,819,642	
			NET TAXABLE VALUE RAILROAD ROLLING STOCK		0	
(3)	97,612		NET TAXABLE VALUE		12,302,819,642	
(4)	20,653		NET TAXABLE VALUE W/ FROZEN CEILING		1,365,708,078	17
(5)			FINAL NET TAXABLE VALUE		10,937,111,564	18
			X ESTIMATED EFFECTIVE TAX RATE		1.673500	
			ESTIMATED LEVY SUB TOTAL		183,032,562.02	
(6)			2006 FROZEN TAX CEILING			
			BASED ON 2005 ESTIMATED			
			EFFECTIVE TAX RATE	1.673500	12,243,358.05	
			2006 TOTAL ESTIMATED TAX LEVY		195,275,920.07	
			2005 NET TAXABLE VALUE	10,690,397,008		
		128	SECTION 25.25(D) ADJUSTMENT	3,873,651		
		96,652	2005 TOTAL TAXABLE VALUE		10,694,270,659	1
		20,590	2005 NET TAXABLE VALUE W/FROZEN CEILING		1,199,255,814	2
			2005 ORIGINAL ARB VALUE	7,669,432		5A
			2005 COURT DECISION VALUE	6,999,593		5B
		7	2004 VALUE LOSS FROM COURT DECISIONS		669,839	5C
		3,556	NEW CONSTRUCTION (R)	243,811,871		
		8	NEW CONSTRUCTION (P)	380,579		
		3,564	NEW CONSTRUCTION TOTAL		244,192,450	20
		0	ANNEXED PROPERTY			0 19
		0	DEANNEXED PROPERTY			0 7
		62	NEW FULL EXEMPTION		300,906	8A
			NEW AG 2005 MARKET VALUE	0		9A
			NEW AG 2006 AG USE VALUE	0		9B
		0	NEW AG VALUATION			0 9C
			NEW PARTIAL EXEMPTIONS			
		4	POLLUTION CONTROL	3,409,260		
		417	DISABLED VETERAN	2,895,330		
		0	LOCAL OPTION HOMESTEAD	0		
		1,248	HOMESTEAD	6,230,155		
		1,422	NEW HOMESTEAD	12,645,667		
		398	OVER/65	3,677,714		
		54	SOC. SEC. DISABILITY	504,610		
		3,543	TOTAL NEW PARTIAL EXEMPTIONS		29,362,736	8B

- (1) THE VALUE FOR LINE 16B (PROPERTIES NOT UNDER PROTEST OR INCLUDED ON CERTIFIED APPRAISAL ROLL) IS ZERO
- (2) LINE NUMBERS FROM EFFECTIVE TAX RATE WORKSHEET IN THE JULY 2006 TRUTH-IN-TAXATION MANUAL.
- (3) NET TAXABLE VALUE INCLUDING OVER/65 ACCOUNTS BEFORE THE EFFECTS OF THE FROZEN TAX CEILING. ON THE ADVICE OF THE COMPTROLLER'S OFFICE, THE VALUE OF LINE 15B SHOULD BE ZERO.
- (4) NET TAXABLE VALUE OF ACCOUNTS WITH FREEZE CEILING. (FOR ISD'S ONLY)
- (5) THIS IS THE NET TAXABLE VALUE OF ALL REMAINING ACCOUNTS AFTER THE NET TAXABLE VALUE OF OVER/65 FROZEN ACCOUNTS IS REMOVED.
- (6) THIS IS THE ESTIMATED 2006 LEVY WHICH WILL BE DUE ON OVER/65 ACCOUNTS FROZEN IN 2005 AND PRIOR YEARS, BASED ON THE 2006 ESTIMATED EFFECTIVE TAX RATE. THIS LEVY IS CALCULATED ON A PER PARCEL BASIS AND IS LIMITED BY A TAX CEILING WHICH CAN NOT BE INCREASED.  
 THE CEILING MAY BE DECREASED IF THE CURRENT TAX RATE YIELDS A LEVY LOWER THAN THE CEILING FOR A GIVEN ACCOUNT. THE CEILING MAY BE RAISED WHEN NEW CONSTRUCTION IS ADDED TO A PREVIOUSLY FROZEN ACCOUNT: THE VALUE OF THE NEW CONSTRUCTION ONLY IS MULTIPLIED BY THE CURRENT TAX RATE AND THE RESULTING LEVY IS ADDED TO THE OLD CEILING. (FOR ISD'S ONLY).
- (7) 1,923 ACCOUNTS WITH A NET TAXABLE VALUE OF 101,277,784 AND AN ESTIMATED LEVY OF \$1,694,883.72 HAVE A TAX DEFERRAL

## EPISD - HISTORICAL TAX RATES



## EPISD Historical Local Tax Levy, 1990-2007 Est.



## El Paso Independent School District

### Foundation/Per Capita Funds

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Forecasted	2006-07 Budgeted
Foundation and Per Capita Revenue	\$212,571,735	\$219,368,705	\$213,506,847	\$212,581,113	\$248,907,322
Existing Debt Allotment	9,825,377	8,547,776	7,988,027	15,972,545	15,844,556
<b>Total State Revenue *</b>	<b>\$222,397,112</b>	<b>\$227,916,481</b>	<b>\$221,494,874</b>	<b>\$228,553,658</b>	<b>\$264,751,878</b>
<b>Refined ADA</b>	<b>58,341.718</b>	<b>58,399.592</b>	<b>58,427.644</b>	<b>58,802.485</b>	<b>60,000.000</b>
Special Education FTEs:					
Homebound	5.502	4.647	5.900	5.806	5.806
Hospital Class	-	0.411	-	0.117	0.117
Speech therapy	107.860	112.680	113.532	111.603	111.603
Resource room	1,034.145	989.001	828.017	701.449	701.449
Self-contained	568.196	557.866	506.178	421.012	421.012
Off home campus	6.424	0.004	2.175	0.650	0.650
Voc. Adjustment class	2.176	6.107	87.444	120.192	120.192
State School	-	-	12.449	45.489	45.489
Full Time Early Childhood	-	-	-	22.086	22.086
Mainstream ADA	511.132	564.761	784.081	996.760	996.760
Career and technology FTEs	2,553.668	2,442.492	2,577.853	2,577.852	2,577.852
Compensatory Ed. Enrollment **	45,392.000	44,153.200	44,680.200	44,531.500	44,531.500
Pregnant students FTEs	24.354	26.678	27.879	31.861	31.861
Bilingual ADA	12,623.313	12,658.858	12,747.717	12,520.033	12,520.033
Gifted and talented ***	2,917.086	2,919.980	2,921.382	2,940.124	3,000.000

\* TRS On-behalf and miscellaneous revenues are not included in State Revenue

\*\* Computer using best six month average of approved free and reduced breakfast/lunch pupils.

\*\*\* Limited to a maximum of 5% of refined ADA

## El Paso Independent School District

### Fund Balance

The fund balances as of August 31 per the audited financial statements were as follows:

	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Reserved Fund Balances -				
Investment in Inventory	2,138,256	1,884,858	1,664,116	1,778,207
Outstanding Encumbrances	2,411,416	2,648,279	2,645,109	1,815,122
Designated for Construction	26,469,591	16,414,358	2,468,538	653,530
Other Designated Fund Balance	14,095,449	-	562,900	-
Undesignated Fund Balance	28,734,770	29,617,493	27,247,195	33,127,350
<b>Total</b>	<b>73,849,482</b>	<b>50,564,988</b>	<b>34,587,858</b>	<b>37,374,209</b>

Other Designated Fund Balance:

To balance the next yrs. Budget	13,726,743	-	-	-
Supl & Materials for schools	368,706	-	-	-
Encumbrances	-	-	-	-
E-Rate Matching	-	-	562,900	-
<b>Total</b>	<b>14,095,449</b>	<b>-</b>	<b>562,900</b>	<b>-</b>

## El Paso Independent School District

### EPISD Debt Analysis - September 2006

Fiscal Year Ending 31-Aug	Bonded Debt - Interest and Sinking Fund		
	Debt Service Payments		
	Principal	Interest	Total
2007	18,642,895	15,290,460	33,933,355
2008	17,778,041	14,840,553	32,618,594
2009	20,813,445	14,911,829	35,725,274
2010	22,385,248	13,628,220	36,013,468
2011	22,574,986	13,732,066	36,307,052
2012	22,522,006	14,874,155	37,396,161
2013	17,897,421	11,726,842	29,624,263
2014	13,950,000	9,704,646	23,654,646
2015	12,100,000	8,983,156	21,083,156
2016	13,295,000	8,358,430	21,653,430
2017	14,265,000	7,669,326	21,934,326
2018	15,225,000	6,946,571	22,171,571
2019	14,755,000	6,192,564	20,947,564
2020	9,695,000	5,627,364	15,322,364
2021	9,190,000	5,134,994	14,324,994
2022	8,500,000	4,663,006	13,163,006
2023	9,080,000	4,218,956	13,298,956
2024	9,695,000	3,743,913	13,438,913
2025	9,935,000	3,233,106	13,168,106
2026	10,595,000	2,715,600	13,310,600
2027	11,295,000	2,153,075	13,448,075
2028	12,035,000	1,553,550	13,588,550
2029	9,815,000	926,488	10,741,488
2030	2,740,000	259,313	2,999,313
2031	2,275,000	119,438	2,394,438
<b>Total</b>	<b>331,054,042</b>	<b>181,207,619</b>	<b>512,261,661</b>

Unlimited Tax Bond: Bonds are issued for the construction and equipping of school buildings and the acquisition of land. Bonds may be issued in various series with a final maturity not exceeding 40 years. Issuance requires Board and voter approval. Bonds may be refunded if legal requirements are met.

Operating Fund Debt: El Paso ISD does not currently owe any operating fund bonded debt. All operating fund debt was refunding in July 2004.