

***Ector County Independent School District  
Odessa, Texas***

***BUDGET***

***SCHOOL YEAR***

***2017-2018***

***June 20, 2017***

**Ector County ISD does not discriminate on the basis of gender, age, race, Nationality, religion, disability, socioeconomic standing or non-proficiency in English language skills in providing educational services for students' benefits.**

**El Distrito Escolar Independiente del Condado de Ector no discrimina en base de genero, edad, raza, nacionalidad, religion, incapacidad, estado socioeconomico, o falta de habilidad en las destrezas del idioma ingles, al proporcionar servicios educativos para beneficio de los estudiantes.**

# TABLE OF CONTENTS

	Page
Board of Trustees.....	1
Public Meeting - Budget.....	2
Public Meeting -Tax Rate.....	12
REVENUES:	
Tax Revenue Calculations.....	23
Summary of Finances – State Revenue.....	24
APPROPRIATIONS:	
By Object of Appropriation.....	31
By Function of Appropriation.....	33
OTHER INFORMATION:	
Ordinance to set tax rate.....	35
Required Summary Report.....	36
Notices of Public Meetings.....	37
Homestead Resolution (frozen).....	N/A
Appraisal Roll Certification.....	39
Appraisal Roll Summary.....	40
Appraisal Values – By Type.....	45

# ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

## BOARD OF TRUSTEES

President - Carol Gregg  
Position 1  
Term Expires 2019

Vice President - Doyle Woodall  
Position 4  
Term Expires 2021

Secretary - Dr. Donna Smith  
Position 3  
Term Expires 2019

Delma Abalos  
Position 2  
Term Expires 2021

Dr. Steve Brown  
Position 5  
Term Expires 2021

Ray Beaty DC  
Position 6  
Term Expires 2019

Nelson Minyard  
Position 7  
Term Expires 2021



***2017-2018 Budget***

***June 20, 2017***

# Basic Budgeting Requirements

- ✓ Budget prepared by June 20. The Superintendent is the district budget officer.
- ✓ President of board calls a public meeting with 10 days notice in newspaper. Taxpayer participation allowed at the public meeting to adopt the budget.
- ✓ Concurrent with newspaper notice- online summary of proposed budget must be provided on ECISD's website.
- ✓ The budget must meet accounting guidelines and State requirements.
- ✓ The budgets for the general fund, food service fund, and debt service fund must be included in the original budget.
- The board approves the original budget for the general fund, food service fund, debt service fund and any amendments to them throughout the year.
- The budget must be prepared and approved at the fund and function levels to comply with legal control mandates.
- The budget must be adopted before July 1.
- The officially adopted budget must be filed annually with TEA through the TEA reporting system – PEIMS (Public Education Information Management System).
- The budget must be amended before exceeding a functional category of expenditures.

# 2017-2018 Estimated Revenues

## General Fund

	<b>BUDGET 2016-2017</b>	<b>BUDGET 2017-2018</b>	<b>CHANGE + (-)</b>	<b>PERCENT + (-)</b>
<b>LOCAL</b>	\$143.89	\$129.99	(\$13.90)	-9.7%
<b>STATE</b>	\$82.88	\$109.87	\$26.99	32.6%
<b>FEDERAL</b>	\$2.84	\$2.99	\$0.15	5.3%
<b>TOTAL</b>	\$229.61	\$242.85	\$13.24	5.8%

# Major Changes in General Fund Estimated Revenues for 2017-2018

<b>Increase and (Decreases) from Prior Year:</b>	
<b>Increase in Foundation School Funding</b>	\$26,993,364.00
<b>Change in all other revenue estimates</b>	1,120,716.00
<b>Net decrease in estimated tax collections at \$1.04</b>	(14,870,816.00)
<b>TOTAL</b>	<b>\$13,243,264.00</b>

# 2017-2018 Appropriations by Object General Fund

	BUDGET 2016-2017	BUDGET 2017-2018	CHANGE + (-)	PERCENT + (-)
<b>PAYROLL</b>	\$188.18	\$205.03	\$16.85	9.0%
<b>SERVICES/UTILITIES</b>	\$16.74	\$18.60	\$1.86	11.1%
<b>SUPPLIES</b>	\$14.12	\$8.88	(\$5.24)	-37.1%
<b>OTHER OPERATING</b>	\$8.86	\$9.25	\$0.39	4.4%
<b>DEBT SERVICE</b>	\$0.00	\$0.19	\$0.19	0.0%
<b>CAPITAL</b>	\$1.31	\$0.50	(\$0.81)	-61.8%
<b>TOTAL</b>	\$229.21	\$242.45	\$13.24	5.8%



# Major Changes in General Fund Appropriations for 2017-2018

<b>Increases and (Decreases) from Prior Year:</b>	
<b>Payroll and related benefit increases</b>	\$16,845,096.00
<b>Contracted services increase</b>	1,863,478.00
<b>Increases in travel, registration, &amp; miscellaneous</b>	394,835.00
<b>Line of credit</b>	191,700.00
<b>Decrease in capital outlay</b>	(806,162.00)
<b>Materials and supplies decrease</b>	(5,245,683.00)
<b>TOTAL</b>	<u>\$13,243,264.00</u>

# 2017-2018 Budget Cuts in General Fund

<b>BUDGET CUTS TO GENERAL FUND</b>	
REDUCE TAX REVENUE - TAX RATE ELECTION: 13 CENTS	15,001,164
REDUCE RELATED STATE FUNDING FOR A TAX RATE ELECTION	1,798,303
BALANCE ORIGINAL ESTIMATED REVENUES TO APPROPRIATIONS	948,774
REMOVE SPECIAL EDUCATION AIDE RESERVE	(28,000)
REMOVE TUITION RESERVES	(50,000)
REMOVE MEDICARE RESERVES	(56,000)
REMOVE MISC. NEEDS RESERVE FOR SPECIAL EDUCATION	(100,000)
REMOVE BUILDING IMPROVEMENTS RESERVE	(100,000)
REDUCE 6117 EXTRA DUTY PAY	(139,760)
REDUCE 6122 CLERICAL SUB PAY	(147,793)
REDUCE 6121 OT PAY	(181,779)
REMOVE UTILITIES RESERVE	(200,000)
REDUCE 6125 PART TIME PAY	(249,414)
REDUCE DISCRETIONARY RESERVES	(447,000)
REMOVE SUB PAY RESERVES	(500,000)
REDUCE CAPITAL OUTLAY (LEAVE 1/2 OF FUNDING FOR BUSES)	(709,627)
REMOVE OTHER NEEDS FUNDING	(769,872)
REMOVE 50% OF 6140 BENEFIT RESERVES	(816,567)
REMOVE ONE TIME PAYMENT TO STAFF PAID ON SALARY RANGE	(925,000)
REMOVE 50% OF 6411 EMPLOYEE TRAVEL BUDGETS	(1,003,316)
REDUCE 6397 SMALL EQPT FUNDS BY 50%	(1,236,389)
REDUCE 6321-6396, 6398 SUPPLY BUDGETS BY 50%	(1,834,621)
REDUCE 6399 GENERAL SUPPLY BUDGETS BY 50%	(2,181,946)
REMOVE NON INSTRUCTIONAL/ NON BUS DRIVER VACANCIES	(2,257,787)
REMOVE 50% OF INSTRUCTIONAL VACANCIES	(3,813,370)

# Staffing Changes (General Fund Only)

- Position changes are because of enrollment fluctuations across campuses and from increased other basic operational needs within the district related to student and general district needs.
  - 6.5 secondary positions removed.
  - 4 elementary positions added.
  - 15 other positions added:
    - 12 support staff
    - 3 administrative professionals

# 2017-2018 Salary Schedule

- Each employee on teacher step schedule, will move up one step, which equates to a \$500 per year increase (Teacher, Media Specialist, Nurse).
- TASB salary study and stipend adjustments.
- Bus drivers receive year of service pay rate increase.

# Questions ?

- Public comments
- Please approve the 2017-2018 budget as presented.

# 2017 Tax Rate Adoption

**2017 Tax Rates to adopt\*:**

**M&O: \$1.17**

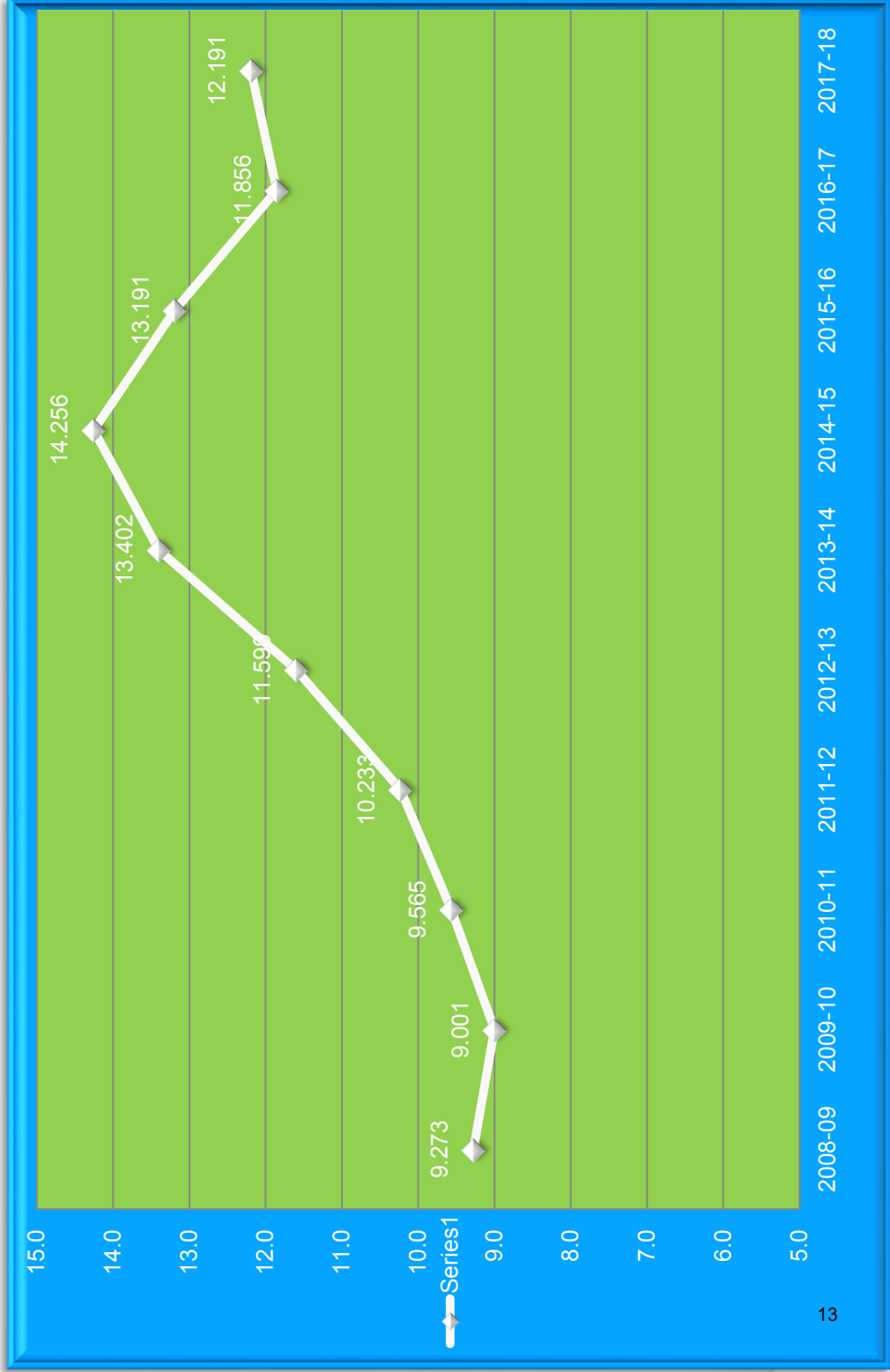
**I&S: \$.11**

**Total: \$1.28**

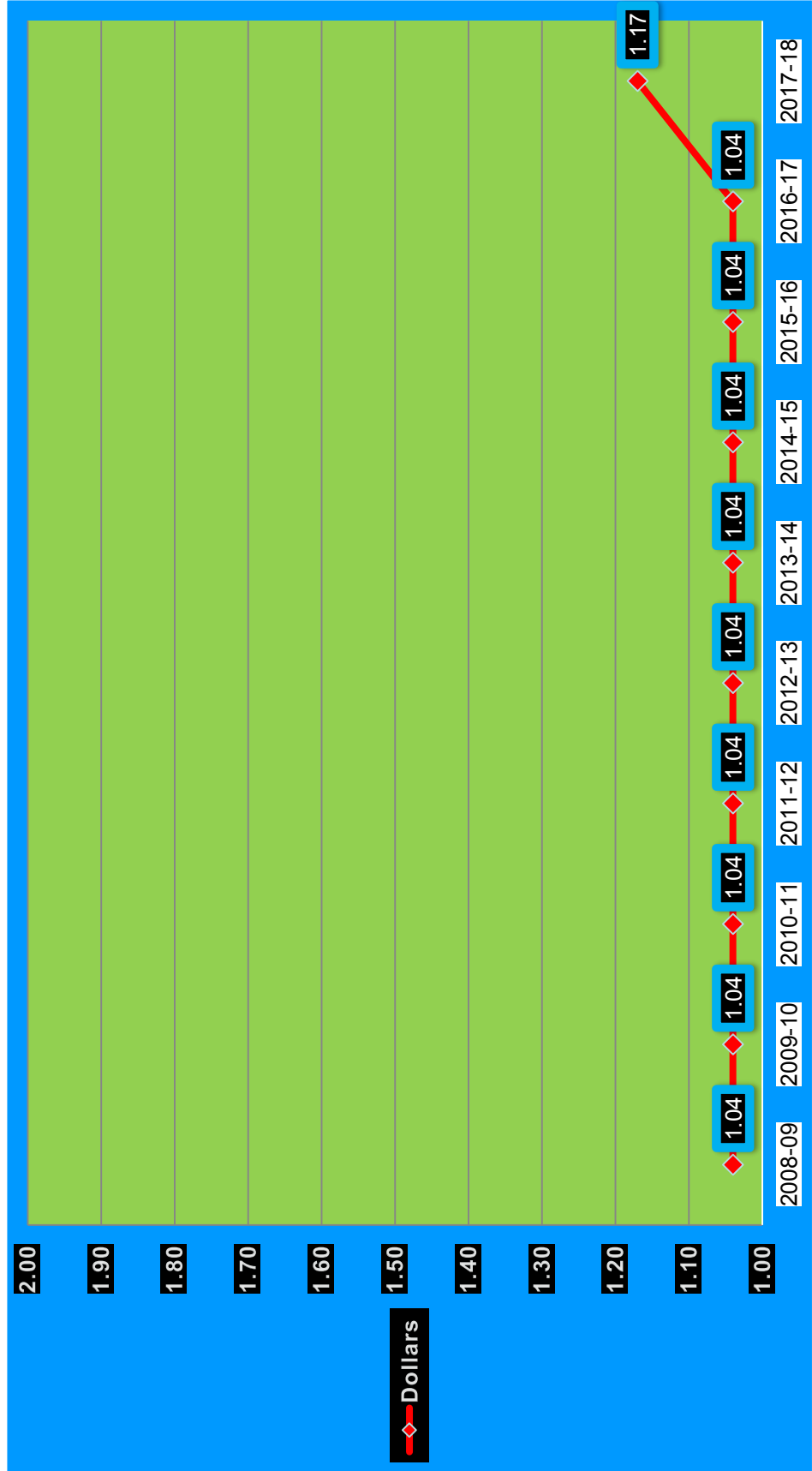
***\*Subject to voter approval.***

# Taxable Values

Last Ten Years

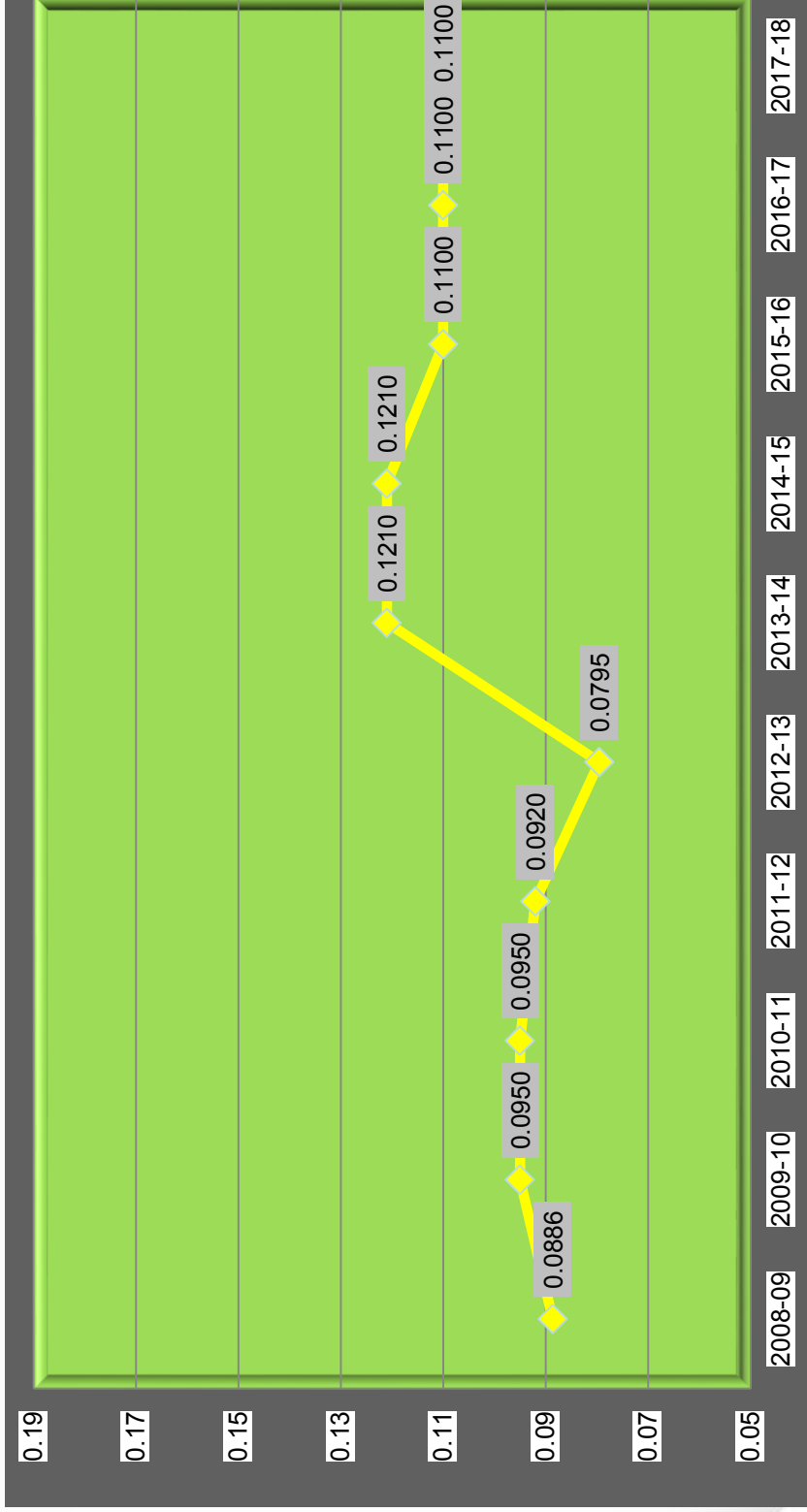


# ECISD TAX RATE – M&O Only





# ECISD TAX RATE – I&S Only



# Truth in Taxation

## Four Principles

- Property owners have the right to know of increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.
- A school district must publish its proposed tax rate, rollback rate and other specific information about its proposed taxes.
- A school district must publish a budget and proposed tax rate hearing notice and hold a public hearing to provide an opportunity for citizen input concerning these issues.
- A school district must hold an election to ratify a tax rate above its rollback rate.

# Truth in Taxation

## (Continued)

- Effective Tax Rate – Rate that would provide the school district with about the same amount of revenue it received in the year before, on properties taxed in both years (if property values decline, effective rate goes up).
- Effective M&O Tax Rate – Rate that when imposed on the current year's taxable value, yields state and local revenue per student equal to the state and local revenue per student for the preceding year, including the new funds distributed for property tax relief and additional funding for teacher pay raises.
- Rollback Tax Rate – Rate is a calculated maximum rate allowed by law without voter approval. If the school district adopts a tax rate that is higher than the rollback rate, school board trustees must hold an election to ask voters to approve the rate.

# Truth in Taxation

(Continued)

- Effective Tax Rate - \$1.149569
- Effective M&O Tax Rate - \$1.0425
- Rollback Rate - \$1.170951
- Proposed Rate - \$ 1.28

NOTE: The above effective tax rate does not take into consideration the school district's unique calculations.

# Taxpayer Impact

- Average Taxpayer Last Year:  
 $(\$102,252/100) * \$1.15 = \$1,175.90$
- Average Taxpayer This Year:  
 $(\$104,244/100) * \$1.28 = \$1,334.32$
- Average increase = \$158.42

NOTE: The above does not include age 65 and older and disabled homeowner's exemptions.

# QUESTIONS



# Public Comments

- Public comments regarding tax rate adoption.

# Please approve

Please approve the motion to adopt the proposed tax rates of \$1.17 and \$.11 for the 2017 tax year.

Thank you ECISD Board.



REVENUES

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
ODESSA, TEXAS**

**CALCULATIONS OF AD VALOREM TAX REVENUES  
2017 - 2018**

**ESTIMATED TAX**

<u>Maintenance and Operations</u>			<u>Per \$100 Valuation</u>
Assessed Valuation of	12,190,897,339	@	\$ 126,785,332
Less Delinquency			-3,803,560
Net Current Tax Collections			<u>122,981,772</u>
Plus Estimated Delinquent Collections			<u>3,620,000</u>
 Total Tax Revenue for Maintenance and Operations			 <u>\$ 126,601,772</u>
 <u>Debt Service</u>			
Assessed Valuation of	12,190,897,339	@	13,357,444
Less Delinquency			-400,723
Net Current Tax Collections			<u>12,956,721</u>
Plus Estimated Delinquent Collections			<u>412,000</u>
 Total Tax Revenue for Debt Service			 <u>\$13,368,721</u>
 <u>Total</u>			
Assessed Valuation of	12,190,897,339	@	140,142,776
Less Delinquency			-4,204,283
Net Current Tax Collections			<u>135,938,493</u>
Plus Estimated Delinquent Collections			<u>4,032,000</u>
 Total Tax Revenue			 <u>\$139,970,493</u>

2017-18 Summary of Finances  
ECTOR COUNTY ISD  
068-901

2017-18 ASATR Lost (ASATR Repealed Effective 9/1/2017)		\$0
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	29,600.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) <a href="#">(Link to Detail Report)</a>	27,584.885
3.	Special Education FTEs <a href="#">(Link to Detail Report)</a>	498.513
4.	Career & Technology FTEs	1,516.602
5.	Advanced Career & Technology FTEs	228.339
6.	High School ADA	7,307.940
7.	Weighted ADA (WADA) <a href="#">(Link to Detail Report)</a>	38,075.706
8.	Prior Year Refined ADA	28,736.930
9.	Texas School for the Blind and Visually Impaired ADA	0.000
10.	Texas School for the Deaf ADA	1.486
Staff		
11.	Full-time Staff (not MSS)	1,657.500
12.	Part-time Staff (not MSS)	46.000
Property Values		
13.	2017 (current tax year) Locally Certified Property Value	Not Needed
14.	2016 (prior tax year) State Certified Property Value ("T2" value)	12,328,544,880
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.4000
16.	2017-18 Compressed M&O Tax Rate	0.9333
17.	Average Tax Collection Rate	Not Needed
18.	2017-18 M&O Tax Rate	1.0400
19.	2017-18 M&O Tax Collections <a href="#">(Link to Detail Report)</a>	\$123,629,313
20.	2017-18 I&S Tax Collections	\$13,105,293
21.	2017-18 Total Tax Collections	\$136,734,606
22.	2017-18 Total Tax Levy	\$136,342,529
Funding Components		
23.	Adjusted Allotment <a href="#">(Link to Detail Report)</a>	\$5,538
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,270
25.	Cost of Education Index (CEI)	1.140
26.	Adjusted CEI	1.140
27.	Per Capita Rate	\$200.000

<b>Tier I Allotments</b>		
	<b>Program Intent Codes - Allotments</b>	
28.	11-Regular Program Allotment	\$152,765,093
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$13,313,877
30.	22-Career & Technology Allotment (Spend 58%)	\$11,349,989
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$977,603
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$19,748,292
33.	25-Bilingual Education Allotment (Spend 52%)	\$2,570,551
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$2,248,251
37.	31-High School Allotment	\$2,009,684
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$204,983,339
39.	Less: Local Fund Assignment	\$120,819,740
40.	State Share of Tier I	\$84,163,600
41.	Per Capita Distribution from the Available School Fund (ASF)	\$5,747,386
<b>Foundation School Program (FSP) State Funding</b>		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$84,163,600
43.	Tier II State Aid (Link to Tier II Detail Report)	\$14,874,538
44.	Other Programs (Link to Detail Report)	\$833,405
45.	Less: Total Available School Fund (\$200 * Prior Year ADA)	(\$5,747,386)
46.	Total FSP Operating Fund	94124156.86
<b>State Aid by Funding Source</b>		
	<b>Fund Code/Object Code - Funding Source</b>	
47.	199/5812 - Foundation School Fund	\$94,124,157
48.	199/5811 - Available School Fund	\$5,747,386
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	<b>I&amp;S Hold Harmless</b> (ASAHE for Facilities on TEA's Report) (see HH1718-Calcs tab)	\$281,897
53.	<b>TOTAL 2017-18 FSP/ASF STATE AID</b>	<b>\$100,153,440</b>

	<b>FSP Allocations and Adjustments Report</b> (Link to Detail Report)	
--	---	--

**ADDITIONAL INFO: (Not on TEA's Summary of Finances)**

<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>		
54.	M&O Rev From State (not including Fund 599)	\$99,871,543
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$116,496,853
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$7,132,460
57.	M&O Rev From Local Taxes (net of any recapture)	\$0
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture	N/A
59.	2017-18 TOTAL STATE/LOCAL M&O REVENUE	\$223,500,856
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
61.	<b>2017-18 NET TOTAL STATE/LOCAL M&amp;O REVENUE</b>	<b>\$223,500,856</b>

<b>SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:</b>		
62.	Recapture at the \$514000 Level	\$0
63.	Recapture at the \$319500 Level	\$0
64.	<b>Total 2017-18 Recapture</b>	<b>\$0</b>
65.	Less: ASATR Credit Against Recapture	N/A
66.	<b>Total 2017-18 Recapture Payments To TEA</b> (Link to Detail Report)	<b>\$0</b>

The following I think reflects TEA's methodology used in calculating both the M&O and I&S hold harmless amounts.

2017-18 M&O Hold Harmless Calculations:

Data Elements	@ \$25K	@ \$15K	Change
1 2016 Tax Year Property Value	\$12,328,544,880	\$12,585,471,099	(\$256,926,219)
2 2017-18 Adopted M&O Tax Rate	\$1.0400	\$1.0400	\$0.0000
3 2014-15 Adopted M&O Tax Rate	\$1.0400	\$1.0400	\$0.0000
4 2017-18 M&O Collections (includes local share of IFA lease-purchase and TIF payment)	\$123,629,313	\$126,205,741	(\$2,576,428)
5 2017-18 Total M&O Collections @ Lesser M&O Rate (includes local share of IFA lease-purchase and TIF payment)	\$123,629,313	\$126,205,741	(\$2,576,428)
6 Total Cost of Tier I	\$204,983,339	\$204,983,339	\$0
7 Local Share of Tier I (Local Fund Assignment or 'LFA')	\$120,819,740	\$123,337,617	(\$2,517,877)
8 ASF + High School Allotment + NIFA	\$84,163,600	\$81,645,723	\$2,517,877
<b>State Funding Calculations</b>			
9 State Share of Tier I (Greater of Line 6 - Line 7 or Line 8)	\$84,163,600	\$81,645,723	\$2,517,877
10 Tier II Level I Allotment ("Golden" Penny Allotment)	\$14,874,538	\$9,088,658	\$5,785,880
11 Tier II Level II Allotment ("Copper" Penny Allotment)	\$0	\$0	\$0
12 State Share of IFA Lease-Purchase	\$0	\$0	\$0
13 <b>Additional State Aid for Tax Reduction (ASATR) - N/A</b>	\$0	\$0	\$0
14 Cost of Recapture Using Line 5 Collections	\$0	\$0	\$0
<b>Additional State Aid for Homestead Exemption (ASAHE)</b>			
15 Local Revenue Net of Recapture (Line 5 - Line 14)	\$123,629,313	\$126,205,741	(\$2,576,428)
16 State Aid (Line 9 + Line 10 + Line 11 + Line 12 + Line 13)	\$99,038,138	\$90,734,381	\$8,303,757
17 State and Local Revenue Net of Recapture (Line 15 + Line 16)	\$222,667,451	\$216,940,122	\$5,727,329
18 <b>ASAHE (M&amp;O Hold Harmless) (Line 17 @ \$15K - Line 17 @ \$25K)</b>			<b>\$0</b>

2017-18 I&S Hold Harmless Calculations:

<b>Data Elements</b>	
1 2016 Property Value With \$25K Homestead Exemption (T10)	\$11,944,392,638
2 2016 Property Value With \$15K Homestead Exemption (T9)	\$12,201,318,857
3 Debt Service on Eligible Bonds (as of 9/1/2015)	\$14,159,629
<b>Local Revenue Lost Resulting From Additional \$10K Exemption</b>	
4 IFA State Aid @ \$25,000	\$0
5 EDA State Aid @ \$25,000	\$0
6 Local Revenue Required Net of IFA and EDA (Line 3 - Line 4 - Line 5)	\$14,159,629
7 Percentage Value Lost Due to Additional \$10K Homestead Exemption (1 - (Line 1 / Line 2))	2.1057%
8 Debt Service Revenue Lost Due to Additional \$10K Homestead Exemption (Line 6 x Line 7)	\$298,163
<b>State Aid Gain From Homestead Exemption Increase</b>	
9 IFA State Aid @ \$15,000	\$0
10 EDA State Aid @ \$15,000	\$0
11 Gain in State Aid (Line 4 + Line 5) - (Line 9 + Line 10)	\$0
<b>Calculation of Hold Harmless Amount</b>	
12 Unadjusted I&S Hold Harmless (Line 8 - Line 11, but not less than zero)	\$298,163
13 I&S Tax Collections	\$13,105,293
14 Net Local Revenue Requirement (Line 6 - Line 12)	\$13,861,466
15 <b>Adjusted I&amp;S Hold Harmless (Line 12 unless Line 13 is less than Line 14; then Line 12 x (Line 13 / Line 14))</b>	<b>\$281,897</b>

**Fractional Funding Analysis:**

	<b>2017-18</b>	<b>2017-18</b>	<b>2017-18</b>
	<b>@ Current Compressed Rate</b>	<b>@ Adjusted Compressed Rate</b>	<b>Change</b>
Compressed Rate	0.9333	0.9800	0.0467
Basic Allotment	4,797	5,037	
Total Cost of Tier I	195,407,555	204,983,339	9,575,784
Local Fund Assignment	115,062,309	120,819,740	5,757,430
Tier I State Aid	80,345,246	84,163,600	3,818,354
Recapture @ Compressed Rate	0	0	0
ASATR	N/A	N/A	0
<b>Change Up to Compressed Rate</b>			<b>3,818,354</b>
# of Copper Pennies	4.67	0.00	(4.6700)
<b>State Revenue for Copper Pennies</b>	0	0	<b>0</b>
<b>Recapture on Copper Pennies</b>	0	0	<b>0</b>
<b>NET CHANGE FROM COPPER PENNY MOVEMENT</b>			<b>3,818,354</b>

**NOTE: If the district's compressed rate is less than \$1.00 and has "copper" pennies available to move over to the compressed rate in order to reduce or eliminate the "fractionally-funded" penalty imposed against the Basic Allotment, the district will benefit from the movement if the Net Change From Copper Penny Movement as noted above is a positive number.**

Beginning in 2017-18, the movement is mandatory (it was optional in 2015-16 and 2016-17). This tab is only for the purpose of showing you that the mandatory movement is going to be to your benefit (the Net Change From Copper Penny Movement as noted above should be zero or a positive number - if it is not, let me know).

	A	B	C	D	E	F	G
1	District Name:	ECTOR COUNTY ISD					
2	County-District No.:	068-901	< (ENTER # WITH DASH, i.e., 001-902)				
3	Run Date:	12/4/2017					
4	Date Prepared:						
5							
6							
7	<b>Template for Estimating Total State Aid - Property of BOK Financial Services, Inc.</b>						
8	by Omar Garcia, BOK Financial Services, Inc.						
9							
10	This template is designed to calculate revenue based on the school finance provisions enacted by the 84th Session of the Texas Legislature						
11	and is based on my current understanding of those provisions and of previous laws.						
12	<b>MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.</b>						
13							<b>NO MORE ASATR</b>
14							
15	<b>Funding Elements</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>
16	<b>Students</b>		<b>Data Entry</b>		<b>Data Entry</b>		<b>Data Entry</b>
17	Refined ADA (PreK - 12)		29,034.858		28,736.930		29,600.000
18	High School Refined ADA (Grades 9 thru 12 only)		7,334.158		7,597.676		7,307.940
19	Special Education Instructional Arrangement FTEs:						
20	Homebound (Code 01)		2.644		2.238		2.238
21	Hospital Class (Code 02)		3.422		3.074		3.074
22	Speech Therapy (Code 00)		36.139		40.683		40.683
23	Resource Room (Code 41,42)		327.830		281.690		281.690
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)		172.091		170.828		170.828
25	Off Home Campus (Codes 91-98)		0.000		0.000		0.000
26	VAC (Code 08)		2.911		0.000		0.000
27	State Schools (Code 30)		0.000		0.000		0.000
28	Nonpublic Contracts		0.000		0.000		0.000
29	Res Care & Treatment (Code 81-89)		0.000		0.000		0.000
31	Mainstream ADA		634.216		773.180		773.180
32	Career & Technology FTEs		1,388.524		1,516.602		1,516.602
33	Advanced Career & Technology FTEs		228.339		228.339		228.339
36	Compensatory Ed Enrollment		16,559.670		17,750.830		17,750.830
37	FTEs of Pregnant Students		8.552		6.554		6.554
39	Bilingual ADA		4,611.540		4,641.660		4,641.660
40	G & T Enrollment		1,451.743		2,974.400		2,974.400
41	Public Ed Grant Student ADA		0.000		0.000		0.000
42	<b>New Instructional Facility Allotment (NIFA) ADA</b>		1,920.410		0.000		0.000
43	<b>Staff</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>
44	# of Full-time Employees (excluding admin & teachers, etc)		1,595.500		1,657.500		1,657.500
45	# of Part-time Employees (excluding administrators)		37.750		46.000		46.000
46			<b>2014 TAX</b>		<b>2015 TAX</b>		<b>2016 TAX</b>
47	<b>Property Values - (Loaded thru 16-17)</b>		<b>YEAR</b>		<b>YEAR</b>		<b>YEAR (PRELIM)</b>
48	<b>State Certified Property Value ("T2" value) @ \$25K Exemption</b>		14,591,182,338		13,748,494,807		12,328,544,880
49	<b>State Certified Property Value ("T8" value) @ \$25K Exemption</b>		14,591,182,338				
50	<b>State Certified Property Value ("T1" value) @ \$15K Exemption</b>		14,847,577,505		13,999,723,538		12,585,471,099
51	<b>State Certified Property Value ("T7" value) @ \$15K Exemption</b>		14,847,577,505				
52	<b>State Certified Property Value ("T4" value) @ \$25K Exemption</b>				13,379,469,751		11,944,392,638
53	<b>State Certified Property Value ("T10" value) @ \$25K Exemption</b>				13,379,469,751		11,944,392,638
54	<b>State Certified Property Value ("T3" value) @ \$15K Exemption</b>				13,630,698,482		12,201,318,857
55	<b>State Certified Property Value ("T9" value) @ \$15K Exemption</b>				13,630,698,482		12,201,318,857
56							
57	<b>Tax Rates and Collections</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>
58	M&O Adopted Tax Rate		1.0400		1.0400		1.0400
59	M&O Tax Collections @ Adopted M&O Rate		133,016,415		127,277,355		123,629,313
60	<b>M&amp;O Taxes Distributed to TIF Arrangement</b>		0		0		0
61	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0		0
62	I&S Adopted Tax Rate		0.1100		0.1100		0.1100
63	I&S Tax Collections		15,479,995		12,456,307		13,105,293
64	<b>Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)</b>		0		0		0
65	<b>Other Data</b>						
66	Transportation Allocation		2,248,251		2,248,251		2,248,251
67	Texas School for the Deaf Students		0.0000		1.4860		1.4860
68	Texas School for the Blind Students		0.0000		0.0000		0.0000
69	Total Tax Levy		151,692,852		136,342,529		136,342,529
70	Charge for Adv Placement Tests (enter as positive or negative #)		(6,007)		(5,946)		(5,946)
71	Charge for Early Child Intervention (enter as positive or negative #)		155,441		153,869		153,869
72	Tuition Paid If Less Than 12 Grades		0		0		0
73	Bond Payment (see Column Q re: QSCB and other Fed. programs)		18,209,979		13,475,102		13,203,868
74	<b>Eligible Debt (as of 9/1/15) for I&amp;S Hold Harmless Purposes</b>		14,151,779		14,154,629		14,159,629
75	State Aid Reduction for WADA Sold (enter as negative #)		0		0		0
76	Supplemental TIF Payment From TEA		0		0		0
78	Tax Credit for Tax Code, Chapter 313 Value Limitations		0		0		0
79	Other Adjustments for M&O Tax Collections		0		0		0
80	Tuition Allotment (42.106)		0		0		0
83	LPE Current Foundation School Fund Allocation (see Column Q)		63,866,101		0		0
84	Foundation School Fund Adjustments to Date (see Column Q)		(82)		0		0
85	<b>Chapter 41 Data</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>
88	Enrollment		31,791		31,481		31,163
89	# of Non-Resident Students Who Are Charged Tuition		0		0		0
90	County Appraisal District (CAD) Cost		1,627,484		1,595,133		1,595,133
91	CAD Cost Paid by Partner's, if applicable		0		0		0
92	# of Resident Students Being Educated by Another District		0		0		0
93	for which the District is Paying Tuition		0		0		0
94	Amount of Tuition Paid per Student		0		0		0
95	Chapter 42 Funding Credit Against Recapture (enter as negative #)		0		0		N/A

	A	B	C	D	E	F	G
96		Q. Was the least expensive Option chosen? (Level 1)	Y		Y		Y
97		Q. Was the least expensive Option chosen? (\$319,500 level)	Y		Y		Y
98		<b>Effective M&amp;O Tax Rate / Notice Data</b>					<b>2017-18</b>
101		Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)					0.9990
102		2016 Total Taxable Value					11,855,872,243
103		Certified Excess 2015 Debt Collections					
104		TRE Cents Approved by the District's Voters (enter as .09, .13, etc)					0.0000



	A	B	C	D	E	F	G
105	<b>Data Automatically Loaded</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>
106	M&O Compressed Rate		0.9333		0.9333		0.9333
107	Highest Grade Taught		12		12		12
108	Square Miles		904		904		904
109	Miles From Nearest HS		0		0		0
110	Unadjusted Cost of Education Index		1.140		1.140		1.140
111	2005-06 M&O Adopted Tax Rate		1.400				
113	2008-09 WADA		32,109.1140				
120	2009-10 Transportation Allotment		1,966,971				
121	2009-10 New Instructional Facilities Allotment (NIFA)		0				
123	<b>2009-10 Adjusted HB 1 Revenue per WADA</b>		<b>4,850.159</b>				
124	2014-15 Total Refined ADA		29,008.872				
125	2013 CPTD "T8" Value		13,941,893,116				
126	2014-15 I&S Tax Collections		16,984,367				
128	2014-15 Local Share of EDA		8,701,989				
129	2014-15 Local Share Awarded for Bonded Debt		0				
131	2014-15 M&O Adopted Tax Rate		1.0400				
132	Chapter 41 Data:						
133	1992-93 M&O Tax Collections		0				
134	1992-93 CED Distribution		0				
135	1992-93 Chapter 36 WADA		0				
136	1991 CPTD Property Value		0				
138							
139							
140							
141							
142							
143							
144							
145							
146							
147							
148							

## APPROPRIATIONS

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**TWO YEAR COMPARISON OF REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**2016-17 AND 2017-18**  
**( UNAUDITED )**

<u>Codes</u>		GENERAL FUND		
		2016-17 APPROVED BUDGET	2017-18 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
<b>REVENUES</b>				
5700	Local and Intermediate	\$ 143,886,993	\$ 129,986,892	\$ (13,900,101) -9.7%
5800	State	82,878,179	109,871,543	26,993,364 32.6%
5900	Federal	2,840,828	2,990,829	150,001 5.3%
	Total - All Revenues	<u>229,606,000</u>	<u>242,849,264</u>	<u>13,243,264</u> 5.8%
<b>APPROPRIATIONS</b>				
6100	Payroll Costs	188,182,056	205,027,152	16,845,096 9.0%
6200	Purchased/Contracted Services	16,742,590	18,606,068	1,863,478 11.1%
6300	Supplies and Materials	14,123,124	8,877,441	(5,245,683) -37.1%
6400	Other Operating Expenses	8,855,068	9,249,903	394,835 4.5%
6500	Debt Service	0	191,700	191,700 0.0%
6600	Capital Outlay	1,306,162	500,000	(806,162) -61.7%
	Total - All Appropriations	<u>229,209,000</u>	<u>242,452,264</u>	<u>13,243,264</u> 5.8%
<b>OTHER FINANCING SOURCES/(USES)</b>				
	Other Financing Sources (Uses)	<u>(397,000)</u>	<u>(397,000)</u>	<u>0</u> 0.0%
7000	Total - Other Financing Sources (Uses)	<u>(397,000)</u>	<u>(397,000)</u>	<u>0</u> 0.0%
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	<u>0</u>	<u>0</u>	<u>0</u> 0.0%
	Fund Balance Beginning (Estimated)	38,381,648	16,235,181	(22,146,467) -57.7%
3000	Fund Balance Ending (Estimated)	<u>\$ 38,381,648</u>	<u>16,235,181</u>	<u>\$ (22,146,467)</u> -57.7%

FOOD SERVICE FUND				DEBT SERVICE FUND				TOTAL			
2016-17 APPROVED BUDGET	2017-18 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)		2016-17 APPROVED BUDGET	2017-18 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)		2016-17 APPROVED BUDGET	2017-18 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)	
\$ 5,077,000	\$ 4,675,000	\$ (402,000)	-7.9%	\$ 14,464,362	\$ 13,353,727	\$ (1,110,635)	-7.7%	\$ 163,428,355	\$ 148,015,619	\$ (15,412,736)	-9.4%
370,000	370,000	0	0.0%	253,957	281,897	27,940	11.0%	83,502,136	110,523,440	27,021,304	32.4%
10,675,000	11,545,000	870,000	8.1%	0	0	0	0.0%	13,515,828	14,535,829	1,020,001	7.5%
16,122,000	16,590,000	468,000	2.9%	14,718,319	13,635,624	(1,082,695)	-7.4%	260,446,319	273,074,888	12,628,569	4.8%
7,597,049	7,652,285	55,236	0.7%	0	0	0	0.0%	195,779,105	212,679,437	16,900,332	8.6%
473,880	536,971	63,091	13.3%	0	0	0	0.0%	17,216,470	19,143,039	1,926,569	11.2%
7,876,671	8,074,344	197,673	2.5%	0	0	0	0.0%	21,999,795	16,951,785	(5,048,010)	-22.9%
124,400	151,400	27,000	21.7%	0	0	0	0.0%	8,979,468	9,401,303	421,835	4.7%
0	0	0	0.0%	14,148,004	14,789,494	641,490	4.5%	14,148,004	14,981,194	833,190	5.9%
50,000	175,000	125,000	250.0%	0	0	0	0.0%	1,356,162	675,000	(681,162)	-50.2%
16,122,000	16,590,000	468,000	2.9%	14,148,004	14,789,494	641,490	4.5%	259,479,004	273,831,758	14,352,754	5.5%
0	0	0	0.0%	0	0	0	0.0%	(397,000)	(397,000)	0	0.0%
0	0	0	0.0%	0	0	0	0.0%	(397,000)	(397,000)	0	0.0%
0	0	0	0.0%	570,315	(1,153,870)	(1,724,185)	-302.3%	570,315	(1,153,870)	(1,724,185)	-302.3%
2,565,962	2,565,962	0	0.0%	12,577,572	13,147,887	570,315	4.5%	53,525,182	31,949,030	(21,576,152)	-40.3%
\$ 2,565,962	\$ 2,565,962	\$ 0	0.0%	\$ 13,147,887	\$ 11,994,017	\$ (1,153,870)	-8.8%	\$ 54,095,497	\$ 30,795,160	\$ (23,300,337)	-43.1%

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**TWO YEAR COMPARISON OF REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**2016-17 AND 2017-18**  
**( UNAUDITED )**

<u>Codes</u>		GENERAL FUND			
		2016-17	2017-18	VARIANCE	
		APPROVED BUDGET	PROPOSED BUDGET	INCREASE (DECREASE)	
<b>REVENUES</b>					
5700	Local and Intermediate	\$ 143,886,993	\$ 129,986,892	\$ (13,900,101)	-9.7%
5800	State	82,878,179	109,871,543	26,993,364	32.6%
5900	Federal	2,840,828	2,990,829	150,001	5.3%
	Total - All Revenues	<u>229,606,000</u>	<u>242,849,264</u>	<u>13,243,264</u>	<u>5.8%</u>
<b>APPROPRIATIONS</b>					
11	Instruction	133,295,156	144,971,882	11,676,726	8.8%
12	Instructional Resources and Media Services	2,842,452	2,407,403	(435,049)	-15.3%
13	Curriculum and Staff Development	5,402,422	5,943,508	541,086	10.0%
21	Instructional Leadership	3,857,098	3,982,137	125,039	3.2%
23	School Leadership	17,784,728	17,193,588	(591,140)	-3.3%
31	Guidance, Counseling and Evaluation Services	10,146,067	10,690,004	543,937	5.4%
32	Social Work Services	564,673	647,666	82,993	14.7%
33	Health Services	2,519,609	2,167,221	(352,388)	-14.0%
34	Student Transportation	8,004,120	8,952,824	948,704	11.9%
35	Food Services	11,000	102,900	91,900	835.5%
36	Co/Extra Curricular Activities	5,476,909	5,336,395	(140,514)	-2.6%
41	General Administration	7,011,633	7,182,421	170,788	2.4%
51	Plant Maintenance and Operations	21,156,914	21,713,728	556,814	2.6%
52	Security and Monitoring Services	2,626,898	2,586,855	(40,043)	-1.5%
53	Data Processing Services	5,555,627	5,585,138	29,511	0.5%
61	Community Services	1,217,159	1,181,894	(35,265)	-2.9%
71	Debt Services	0	191,700	191,700	0.0%
81	Facilities Acquisition and Construction	12,000	15,000	3,000	25.0%
91	Contracted Instructional Services	0	0	0	0.0%
99	Intergovernmental Charges	1,724,535	1,600,000	(124,535)	-7.2%
	Total - All Appropriations	<u>229,209,000</u>	<u>242,452,264</u>	<u>13,243,264</u>	<u>5.8%</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
	Other Financing Sources (Uses)	(397,000)	(397,000)	0	0.0%
7000	Total - Other Financing Sources (Uses)	<u>(397,000)</u>	<u>(397,000)</u>	<u>0</u>	<u>0.0%</u>
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
	Fund Balance Beginning (Estimated)	38,381,648	16,235,181	(22,146,467)	-57.7%
3000	Fund Balance Ending (Estimated)	<u>\$ 38,381,648</u>	<u>\$ 16,235,181</u>	<u>\$ (22,146,467)</u>	<u>-57.7%</u>

FOOD SERVICE FUND				DEBT SERVICE FUND				TOTAL			
2016-17	2017-18	VARIANCE		2016-17	2017-18	VARIANCE		2016-17	2017-18	VARIANCE	
APPROVED	PROPOSED	INCREASE		APPROVED	PROPOSED	INCREASE		APPROVED	PROPOSED	INCREASE	
BUDGET	BUDGET	(DECREASE)		BUDGET	BUDGET	(DECREASE)		BUDGET	BUDGET	(DECREASE)	
\$ 5,077,000	\$ 4,675,000	\$ (402,000)	-7.9%	\$ 14,464,362	\$ 13,353,727	\$ (1,110,635)	-7.7%	\$ 163,428,355	\$ 148,015,619	\$ (15,412,736)	-9.4%
370,000	370,000	0	0.0%	253,957	281,897	27,940	11.0%	83,502,136	110,523,440	27,021,304	32.4%
10,675,000	11,545,000	870,000	8.1%	0	0	0	0.0%	13,515,828	14,535,829	1,020,001	7.5%
16,122,000	16,590,000	468,000	2.9%	14,718,319	13,635,624	(1,082,695)	-7.4%	260,446,319	273,074,888	12,628,569	4.8%
0	0	0	0.0%	0	0	0	0.0%	133,295,156	144,971,882	11,676,726	8.8%
0	0	0	0.0%	0	0	0	0.0%	2,842,452	2,407,403	(435,049)	-15.3%
0	0	0	0.0%	0	0	0	0.0%	5,402,422	5,943,508	541,086	10.0%
0	0	0	0.0%	0	0	0	0.0%	3,857,098	3,982,137	125,039	3.2%
0	0	0	0.0%	0	0	0	0.0%	17,784,728	17,193,588	(591,140)	-3.3%
0	0	0	0.0%	0	0	0	0.0%	10,146,067	10,690,004	543,937	5.4%
0	0	0	0.0%	0	0	0	0.0%	564,673	647,666	82,993	14.7%
0	0	0	0.0%	0	0	0	0.0%	2,519,609	2,167,221	(352,388)	-14.0%
0	0	0	0.0%	0	0	0	0.0%	8,004,120	8,952,824	948,704	11.9%
14,908,524	15,313,453	404,929	2.7%	0	0	0	0.0%	14,919,524	15,416,353	496,829	3.3%
0	0	0	0.0%	0	0	0	0.0%	5,476,909	5,336,395	(140,514)	-2.6%
0	0	0	0.0%	0	0	0	0.0%	7,011,633	7,182,421	170,788	2.4%
1,213,476	1,276,547	63,071	5.2%	0	0	0	0.0%	22,370,390	22,990,275	619,885	2.8%
0	0	0	0.0%	0	0	0	0.0%	2,626,898	2,586,855	(40,043)	-1.5%
0	0	0	0.0%	0	0	0	0.0%	5,555,627	5,585,138	29,511	0.5%
0	0	0	0.0%	0	0	0	0.0%	1,217,159	1,181,894	(35,265)	-2.9%
0	0	0	0.0%	14,148,004	14,789,494	641,490	4.5%	14,148,004	14,981,194	833,190	5.9%
0	0	0	0.0%	0	0	0	0.0%	12,000	15,000	3,000	25.0%
0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
0	0	0	0.0%	0	0	0	0.0%	1,724,535	1,600,000	(124,535)	-7.2%
16,122,000	16,590,000	468,000	2.9%	14,148,004	14,789,494	641,490	4.5%	259,479,004	273,831,758	14,352,754	5.5%
	0	0	0.0%	0	0	0	0.0%	(397,000)	(397,000)	0	0.0%
0	0	0	0.0%	0	0	0	0.0%	(397,000)	(397,000)	0	0.0%
0	0	0	0.0%	570,315	(1,153,870)	(1,724,185)	-302.3%	570,315	(1,153,870)	(1,724,185)	-302.3%
2,565,962	2,565,962	0	0.0%	12,577,572	13,147,887	570,315	4.5%	53,525,182	31,949,030	(21,576,152)	-40.3%
\$ 2,565,962	\$ 2,565,962	\$ 0	0.0%	\$ 13,147,887	\$ 11,994,017	\$ (1,153,870)	-8.8%	\$ 54,095,497	\$ 30,795,160	\$ (23,300,337)	-43.1%

***OTHER INFORMATION***

STATE OF TEXAS §

COUNTY OF ECTOR §

**ORDINANCE TO SET TAX RATE**

November 14, 2017


On this date, we, the Board of Trustees of the Ector County Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2017 at a total tax rate of \$1.149569, to be assessed and collected by the duly specified assessor and collector as follows:

\$1.04 for the purpose of maintenance and operation, and

\$ .109569 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

IN CERTIFICATION THEREOF:

Signed:   
Carol Gregg, President, Board of Trustees

Attest:   
Dr. Donna Smith, Secretary, Board of Trustees



**Budget Summary Report for ECTOR COUNTY ISD**

2016 - 17 Actual Budget				2017 - 18 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>				<b>Instruction</b>			
11	Instruction	\$143,308,953	\$4,567	11	Instruction	\$144,971,882	\$4,652
12	Instructional Resources, Media Services	\$2,666,218	\$85	12	Instructional Resources, Media Services	\$2,407,403	\$77
13	Curriculum Development & Staff Development	\$5,574,572	\$178	13	Curriculum Development & Staff Development	\$5,943,508	\$191
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$151,549,743</b>	<b>\$4,830</b>		<b>Total:</b>	<b>\$153,322,793</b>	<b>\$4,920</b>
<b>Instructional Support</b>				<b>Instructional Support</b>			
21	Instructional Leadership	\$4,436,501	\$141	21	Instructional Leadership	\$3,982,137	\$128
23	School Leadership	\$18,758,859	\$598	23	School Leadership	\$17,193,588	\$552
31	Guidance & Counseling, Evaluation	\$11,520,725	\$367	31	Guidance & Counseling, Evaluation	\$10,690,004	\$343
32	Social Work Services	\$659,661	\$21	32	Social Work Services	\$647,666	\$21
33	Health Services	\$2,244,427	\$72	33	Health Services	\$2,167,221	\$70
36	Co-curricular/ Extra-curricular Activities	\$5,623,988	\$179	36	Co-curricular/ Extra-curricular Activities	\$5,336,395	\$171
	<b>Total</b>	<b>\$43,244,161</b>	<b>\$1,378</b>		<b>Total</b>	<b>\$40,017,011</b>	<b>\$1,284</b>
						\$0	
<b>Central Administration</b>				<b>Central Administration</b>			
41	General Administration	\$7,046,817	\$225	41	General Administration	\$7,182,421	\$230
<b>District Operations</b>				<b>District Operations</b>			
51	Plant Maintenance & Operations	\$26,869,183	\$856	51	Plant Maintenance & Operations	\$22,990,275	\$738
52	Security and Monitoring	\$2,577,826	\$82	52	Security and Monitoring	\$2,586,855	\$83
53	Data Processing	\$5,494,784	\$175	53	Data Processing	\$5,585,138	\$179
34	Student Transportation	\$8,477,561	\$270	34	Student Transportation	\$8,952,824	\$287
35	Food Services	\$15,966,623	\$509	35	Food Services	\$15,416,353	\$495
	<b>Total:</b>	<b>\$59,385,977</b>	<b>\$1,892</b>		<b>Total:</b>	<b>\$55,531,445</b>	<b>\$1,782</b>
<b>Debt Service</b>				<b>Debt Service</b>			
71	Debt Service	\$14,218,853	\$453	71	Debt Service	\$14,981,194	\$481
<b>Other</b>				<b>Other</b>			
61	Community Service	\$1,199,705	\$38	61	Community Service	\$1,181,894	\$38
81	Facilities Acquisition and Construction	\$372,148	\$12	81	Facilities Acquisition and Construction	\$15,000	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0	91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$1,595,133	\$51	99	Inter-government charges not Defined in Other codes	\$1,600,000	\$51
	<b>Total:</b>	<b>\$3,166,986</b>	<b>\$101</b>		<b>Total:</b>	<b>\$2,796,894</b>	<b>\$90</b>

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET

The \_\_\_\_\_  
*(name of school district)*

will hold a public meeting at \_\_\_\_\_  
*(time, date, year)*

in \_\_\_\_\_  
*(name of room, building, physical location)*

\_\_\_\_\_  
*(city, state)*

**The purpose of this meeting is to discuss the school district's budget that will be adopted. Public participation in the discussion is invited.**

## Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations \_\_\_\_\_ % increase or \_\_\_\_\_ % (decrease)

Debt service \_\_\_\_\_ % increase or \_\_\_\_\_ % (decrease)

Total expenditures \_\_\_\_\_ % increase or \_\_\_\_\_ % (decrease)

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Ector County Independent School District will hold a public meeting at 6:00 PM, August 17, 2017 in ECISD Administration Bldg. Board Room, 1st Floor, 802 N. Sam Houston, Odessa, TX 79761. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.170000/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.110000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	14.70 % increase
Debt Service	4.50 % increase
Total expenditures	13.40 % increase

### Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$15,127,817,859	\$15,607,528,526
Total appraised value* of new property**	\$363,872,738	\$120,780,765
Total taxable value*** of all property	\$11,855,872,243	\$12,190,897,339
Total taxable value*** of new property**	\$317,346,483	\$109,835,742

\*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

\*\* "New property" is defined by Section 26.012(17), Tax Code.

\*\*\* "Taxable value" is defined by Section 1.04(10), Tax Code.

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$171,567,817

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$1.040000	\$0.110000*	\$1.150000	\$4,647	\$2,552
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$1.042500	\$0.130900*	\$1.173400	\$3,966	\$3,413
<b>Proposed Rate</b>	\$1.170000	\$0.110000*	\$1.280000	\$5,250	\$3,413

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

### Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$160,558	\$162,841
Average Taxable Value of Residences	\$102,252	\$104,244
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.150000	\$1.280000
Taxes Due on Average Residence	\$1,175.90	\$1,334.32
Increase (Decrease) in Taxes		\$158.42

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.170951. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.170951.**

### Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$16,235,181	
Interest & Sinking Fund Balance(s)	\$12,988,867	38

STATE OF TEXAS )

COUNTY OF ECTOR )

## CERTIFICATION OF 2017 APPRAISAL ROLL FOR ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

"I, ANITA CAMPBELL, CHIEF APPRAISER OF THE ECTOR COUNTY APPRAISAL DISTRICT SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT WHICH LISTS PROPERTY TAXABLE BY THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT AND CONSTITUTES THE APPRAISAL ROLL FOR THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT."

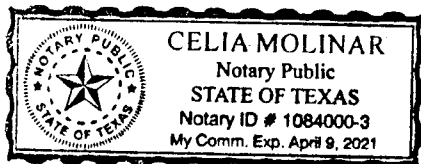
### 2017 APPRAISAL ROLL INFORMATION

TOTAL MARKET VALUE	\$	15,607,528,526
TOTAL TAXABLE VALUE	\$	12,190,897,339



ANITA CAMPBELL, RPA, RTA CHIEF APPRAISER

SWORN AND SUBSCRIBED TO ME ON THIS THE 24<sup>TH</sup> OF JULY, 2017, A.D.



NOTARY PUBLIC  
ECTOR COUNTY, STATE OF TEXAS

**ECTOR COUNTY APPRAISAL DISTRICT**  
**2017**  
**CERTIFIED APPRAISAL ROLL SUMMARY**  
**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

**APPRAISED VALUE:**

Mineral Property	\$1,930,853,025
Improvement	\$8,573,299,779
Land	\$1,396,200,106
Productivity Market	\$206,648,866
Personal Property	\$3,500,526,750

**TOTAL MARKET VALUE** **\$15,607,528,526**

Totally Exempt	\$1,099,469,615
----------------	-----------------

**TOTAL MARKET VALUE OF TAXABLE PROPERTY** **\$14,508,058,911**

Total Productivity Loss	\$203,358,508
10% Capped Homestead Loss	\$40,846,137

**TOTAL ASSESSED (APPRAISED)** **\$14,263,854,266**

**EXEMPTIONS and DEDUCTIONS**

Homestead (State Mandated)	\$693,054,572
Homestead (Local Option)	\$790,164,616
Over 65 (State Mandated)	\$74,609,222
Over 65 (Local Option)	\$0
Disabled Person (State Mandated)	\$7,238,306
Disabled Person (Local Option)	\$0
Disabled Veteran	\$4,212,872
Disabled Veteran (Homestead 100%)	\$19,891,818
Abatements	\$0
Pollution Control	\$120,727,868
Freeport	\$108,628,296
Low Income Housing	\$1,070,320
Solar / Wind	\$148,950
Total Exempt Proration	\$0

**TOTAL EXEMPTIONS and DEDUCTIONS** **\$1,819,746,840**

**TOTAL TAXABLE VALUE** **\$12,444,107,426**

Tax Frozen Loss	\$2,911,916
Prior Year Tax Rate	0.011500

**TAX CEILING VALUE ADJUSTMENT** **\$253,210,087**

**NET TAXABLE VALUE** **\$12,190,897,339**

**VALUE BY CATEGORY:**

Mineral Property	\$1,918,753,936
Real Estate Residential	\$5,398,765,079
Real Estate Multi Family	\$342,028,960
Real Estate Vacant Lots	\$174,135,943
Real Estate Acreage	\$206,648,866
Real Estate Farm & Ranch	\$75,684,493
Real Estate Commercial	\$1,943,999,109
Real Estate Industrial	\$626,461,734
Utility Property	\$436,298,471
Commercial Personal	\$2,867,980,912
Industrial Personal	\$140,155,548
Personal Prop Mobile Home	\$291,304,103
Residential Real Inventory	\$14,253,476
Special Inventory	\$71,588,281
Real Estate Totally Exempt	\$1,085,391,954
Personal Property Totally Exempt	\$1,978,572
Mineral Property Totally Exempt	\$12,099,089

**SUMMARY**

**TOTAL MARKET VALUE** **\$15,607,528,526**

**ECTOR COUNTY APPRAISAL DISTRICT**  
**2017**  
**CERTIFIED APPRAISAL ROLL SUMMARY**  
**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

EFFECTIVE RATE CALCULATION INFORMATION:

Prior Year adjusted Taxable Value (excluding 25.25(d) corrections)		\$12,091,595,695
Prior Year Taxable Value with Tax Ceiling		\$583,120,100
Taxable Value Lost on Court Appeals of ARB Decisions		\$4,206,831
Original ARB value	\$59,015,003	
Final court value	\$54,808,172	
Taxable Value of Deannexed Property		\$0
Taxable Value Lost on New Exemptions		\$26,785,769
Absolute	\$3,678,694	
Partial	\$23,107,075	
Taxable Value Lost on New Ag		\$380,348
2016 Market	\$389,000	
2017 Productivity	\$8,652	
Taxes Refunded for Years Preceding Prior Year		\$462,506
Taxable Value of Properties Under Protest		
	ECAD Taxable    Owner Request	
	\$105,266,119                      \$0	
Current Year Taxable Value with Tax Ceiling		\$551,012,067
Taxable Value of Annexed Property		\$0
Appraised Value of New Property (impr & pers)		\$120,780,765
Taxable Value of New Property (impr & pers)		\$109,835,742
	<b>LAST YEAR</b>	<b>THIS YEAR</b>
Average Home Market Value	\$160,558	\$162,841
Average Home Taxable Value (including Residential Homestead) (excluding Over 65, Disability, & DV Exemptions)	\$102,252	\$104,244
Pollution Control: first time exempted value		\$0

APPRAISAL REVIEW BOARD )(

ECTOR COUNTY, TEXAS )(

## ORDER APPROVING APPRAISAL RECORDS

AFTER REVIEWING THE APPRAISAL RECORDS OF THE **ECTOR COUNTY APPRAISAL DISTRICT** AND HEARING AND DETERMINING ALL TAXPAYER PROTESTS AND TAXING UNIT CHALLENGES WHICH WERE PROPERLY BROUGHT BEFORE THE APPRAISAL REVIEW BOARD IN ACCORDANCE WITH THE TEXAS PROPERTY TAX CODE, THE BOARD, WITH A QUORUM PRESENT, HAS DETERMINED THAT THE APPRAISAL RECORDS SHOULD BE APPROVED AS CHANGED BY THE BOARD ORDERS DULY FILED WITH THE CHIEF APPRAISER.

IT IS THEREFORE **ORDERED** THAT THE APPRAISAL RECORDS AS CHANGED ARE APPROVED, AND CONSTITUTE THE APPRAISAL ROLL FOR THE **ECTOR COUNTY APPRAISAL DISTRICT**.

THE APPROVED APPRAISAL RECORDS ARE ATTACHED TO THE ORDER AND ARE INCORPORATED HEREIN BY REFERENCE THE SAME AS IF FULLY COPIED AND SET FORTH AT LENGTH.

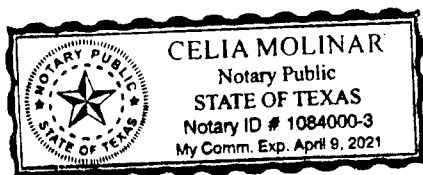
SIGNED THIS 14<sup>TH</sup> DAY OF JULY, 2017.

Camilla Blair  
CAMILLA BLAIN, CHAIRMAN

ATTEST:

Diane Lee  
DIANE LEE, VICE-CHAIRMAN

SWORN AND SUBSCRIBED TO ME THIS THE 14<sup>TH</sup> DAY OF JULY, 2017.



Celia Molinar  
NOTARY PUBLIC  
ECTOR COUNTY, STATE OF TEXAS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 2017 CERTIFIED APPRAISAL ROLL SUMMARY  
 FOR THE FISCAL YEAR 2017-2018

	2017 Certified Appraisal Roll	Operations Tax Rate @ \$1.04 PER \$100	Debt Service Tax Rate @ \$.109569 PER \$100	Total Tax Rate \$1.149569 PER \$100
APPRAISAL VALUE:				
Mineral Property	\$ 1,930,853,025	\$ 20,080,871	\$ 2,115,616	\$ 22,196,487
Land	1,396,200,106	14,520,481	1,529,802	16,050,283
Improvement	8,779,948,645	91,311,466	9,620,102	100,931,568
Personal Property	3,500,526,750	36,405,478	3,835,492	40,240,970
TOTAL MARKET VALUE	<u>15,607,528,526</u>	<u>162,318,296</u>	<u>17,101,012</u>	<u>179,419,308</u>
TOTALLY EXEMPT	<u>-1,099,469,615</u>	<u>-11,434,484</u>	<u>-1,204,678</u>	<u>-12,639,162</u>
EXEMPTIONS and DEDUCTIONS:				
Homestead-State Mandated \$25,000	-693,054,572	-7,207,768	-759,373	-7,967,141
State Mandated Over 65	-74,609,222	-775,936	-81,749	-857,685
State Mandated Disabled Person	-7,238,306	-75,278	-7,931	-83,209
Optional Homestead -20%	-790,164,616	-8,217,712	-865,775	-9,083,487
Disabled Veteran 1	-24,104,690	-250,689	-26,411	-277,100
Freeport	-108,628,296	-1,129,734	-119,023	-1,248,757
Pollution Control	-120,727,868	-1,255,570	-132,280	-1,387,850
Ag Productivity Loss	-203,358,508	-2,114,928	-222,818	-2,337,746
Low Income Housing	-1,070,320	-11,131	-1,173	-12,304
Solar / Wind	-148,950	-1,549	-163	-1,712
10% Cap Loss	-40,846,137	-424,801	-44,755	-469,556
TOTAL EXEMPTIONS and DEDUCTIONS	<u>-2,063,951,485</u>	<u>-21,465,096</u>	<u>-2,261,451</u>	<u>-23,726,547</u>
APPRAISAL ADJUSTMENT (CEILING VALUE )	<u>-253,210,087</u>	<u>-2,633,385</u>	<u>-277,440</u>	<u>-2,910,825</u>
NET TAXABLE VALUE	<u>\$ 12,190,897,339</u>	<u>\$ 126,785,331</u>	<u>\$ 13,357,443</u>	<u>\$ 140,142,774</u>



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
2017 AND 2016 CERTIFIED APPRAISAL ROLL SUMMARY  
COMPARISON FOR THE FISCAL YEAR 2017-2018

	2017 Certified Appraisal Roll	2016 Certified Appraisal Roll	Increase Decrease Appraisal Roll	Percent Change Appraisal Roll
<b>APPRAISAL VALUE:</b>				
Mineral Property	\$ 1,930,853,025	\$ 1,664,426,210	\$ 266,426,815	16.007%
Land	1,396,200,106	1,351,693,797	44,506,309	3.293%
Improvement	8,779,948,645	8,540,033,942	239,914,703	2.809%
Personal Property	3,500,526,750	3,571,663,910	-71,137,160	-1.992%
<b>TOTAL MARKET VALUE</b>	<b>15,607,528,526</b>	<b>15,127,817,859</b>	<b>479,710,667</b>	<b>3.171%</b>
<b>TOTALLY EXEMPT</b>	<b>-1,099,469,615</b>	<b>-957,470,376</b>	<b>-141,999,239</b>	<b>14.831%</b>
<b>EXEMPTIONS and DEDUCTIONS:</b>				
Homestead-State Mandated	-693,054,572	-683,301,219	-9,753,353	1.427%
State Mandated Over 65	-74,609,222	-72,383,018	-2,226,204	3.076%
State Mandated Disabled Person	-7,238,306	-7,713,213	474,907	-6.157%
Optional Homestead -20%	-790,164,616	-768,304,483	-21,860,133	2.845%
Disabled Veteran 1	-24,104,690	-23,201,985	-902,705	3.891%
Freeport	-108,628,296	-114,248,667	5,620,371	-4.919%
Pollution Control	-120,727,868	-153,178,796	32,450,928	-21.185%
Ag Productivity Loss	-203,358,508	-171,892,363	-31,466,145	18.306%
Low Income Housing	-1,070,320	-1,053,377	-16,943	1.608%
Solar / Wind	-148,950	-48,950	-100,000	0.000%
10% Cap Loss	-40,846,137	-49,447,430	8,601,293	-17.395%
<b>TOTAL EXEMPTIONS</b>	<b>-2,063,951,485</b>	<b>-2,044,773,501</b>	<b>-19,177,984</b>	<b>0.938%</b>
<b>APPRAISAL ADJUSTMENT (CEILING VALUE )</b>	<b>-253,210,087</b>	<b>-269,701,739</b>	<b>16,491,652</b>	<b>-6.115%</b>
<b>NET TAXABLE VALUE</b>	<b>\$ 12,190,897,339</b>	<b>\$ 11,855,872,243</b>	<b>\$ 335,025,096</b>	<b>2.826%</b>

# 2017 Certified Appraisal Values (Before Exemptions)

