Ector County Independent School District
Odessa, Texas

BUDGET

SCHOOL YEAR

2016-2017

June 28, 2016

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.

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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES

Teri Ervin – President
Position 2
Term Expires 2017

Dr. Steve Brown – Vice President
Position 5
Term Expires 2017

Ray Beaty DC - Secretary
Position 6
Term Expires 2019

Carol Gregg
Position 1
Term Expires 2019

Dr. Donna Smith
Position 3
Term Expires 2019

Doyle Woodall
Position 4
Term Expires 2017

Nelson Minyard
Position 7
Term Expires 2017

ECISD

2016-2017 Budget

June 28, 2016

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.

2016-2017 Estimated Revenues General Fund

	BUDGET 2015-2016	BUDGET 2016-2017	CHANGE + (-)	PERCENT + (-)
LOCAL	$136.54	$143.89	$7.35	5.38%
STATE	$79.49	$82.88	$3.39	4.26%
FEDERAL	$2.84	$2.84	$0.00	0.00%
TOTAL	$218.87	$229.61	$10.74	4.91%

2016-2017 Appropriations by Object General Fund

	BUDGET 2015-2016	BUDGET 2016-2017	CHANGE + (-)	PERCENT + (-)
Payroll	$187.98	$188.18	$0.20	0.11%
Services/Utilities	$17.34	$16.74	($0.60)	-3.46%
Supplies	$13.38	$14.12	$0.74	5.53%
Other Operating	$8.81	$8.86	$0.05	0.57%
Capital	$1.32	$1.31	($0.01)	-0.76%
TOTAL	$228.83	$229.21	$0.38	0.17%

Major Changes in General Fund Appropriations for 2016-2017

Increases and (Decreases) from Prior Year:	
Campus and support service allotment increases	$1,548,000
Payroll increases net of position reductions	679,000
Software appropriation increases (net)	70,000
Decrease in capital outlay	(110,000)
Decrease in other reserves	(706,000)
Decrease in Chapter 41 recapture	(1,102,000)
Total	$379,000

2016-2017 Other Sources (Uses) General Fund

	BUDGET 2015-2016	BUDGET 2016-2017	CHANGE + (-)	PERCENT + (-)
Salvage Proceeds	$0.07	$0.07	$0.00	0.00%
Transfer to RDSPD	($0.47)	($0.47)	$0.00	0.00%
Transfers In	$10.36	$0.00	($10.36)	-100.00%
TOTAL	$9.96	($0.40)	($10.36)	-104.02%

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.
  - 17 early college high school positions added.
  - 43 secondary positions removed.
  - 7 elementary positions added.
  - 19 other positions added:
    - 12 support staff
    - 9 administrative professionals

2016-2017 Salary Schedule

- For those paid from the step schedule, pay step increase of $500 for year of service.
- Stipend adjustments as per prior Board action.
- Bus drivers receive year of service pay rate increase.

Questions ?

- Please approve the 2016-2017 budget as presented.

2016 Tax Rate Adoption

2016 Tax Rates to adopt:

M&O: $1.04

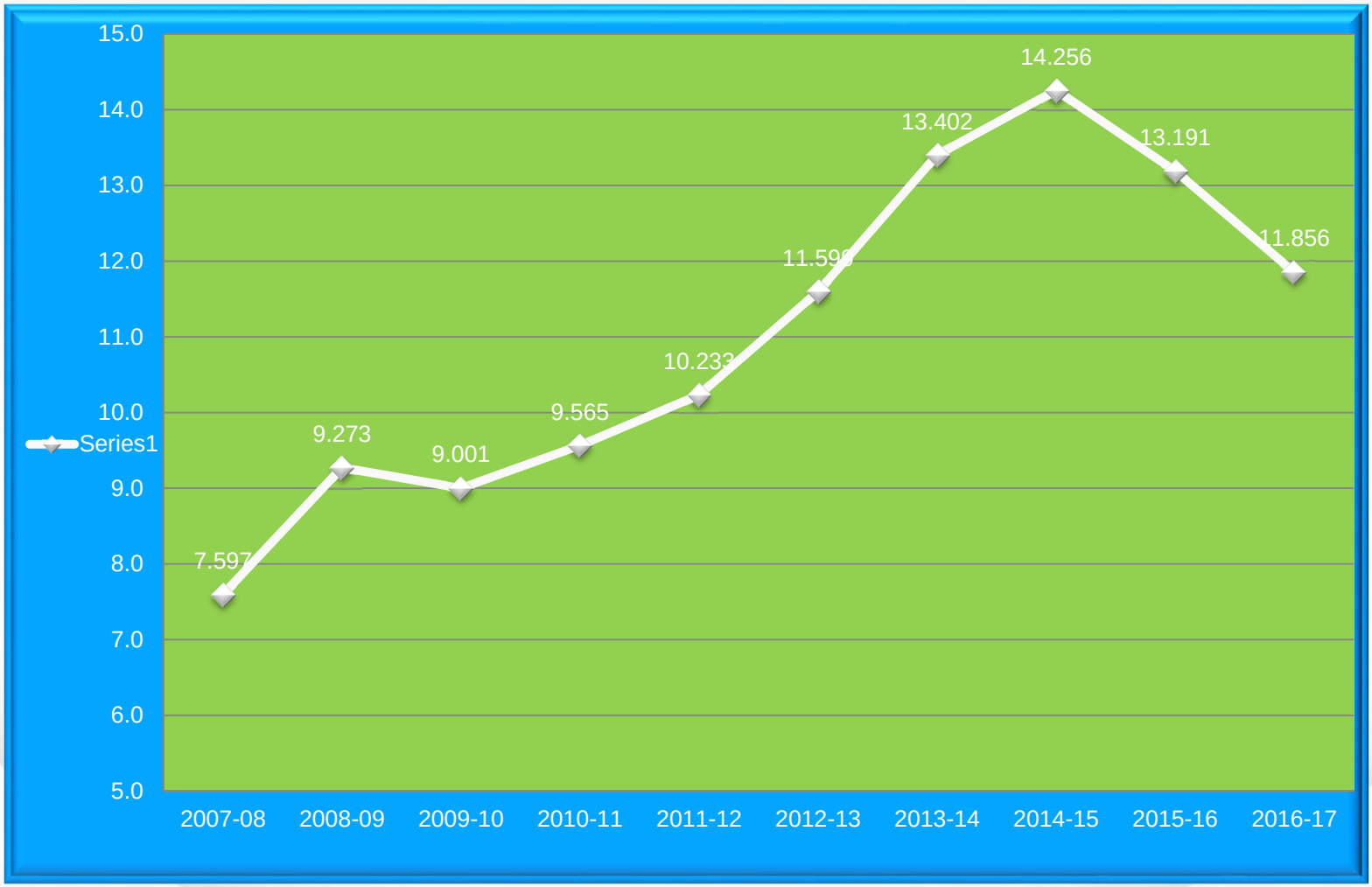
I&S: $.11

Total: $1.15

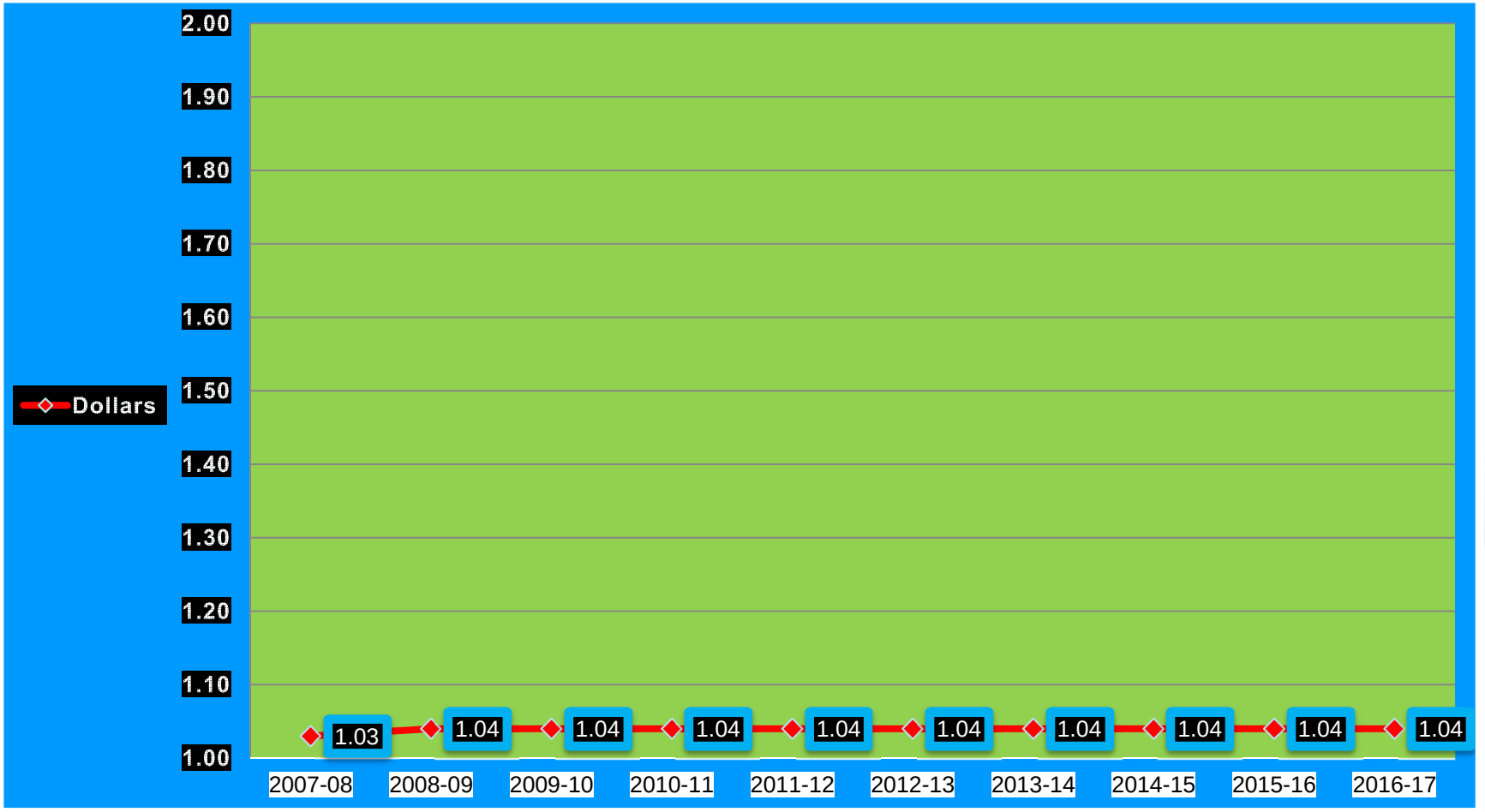
fppt.com

Taxable Values

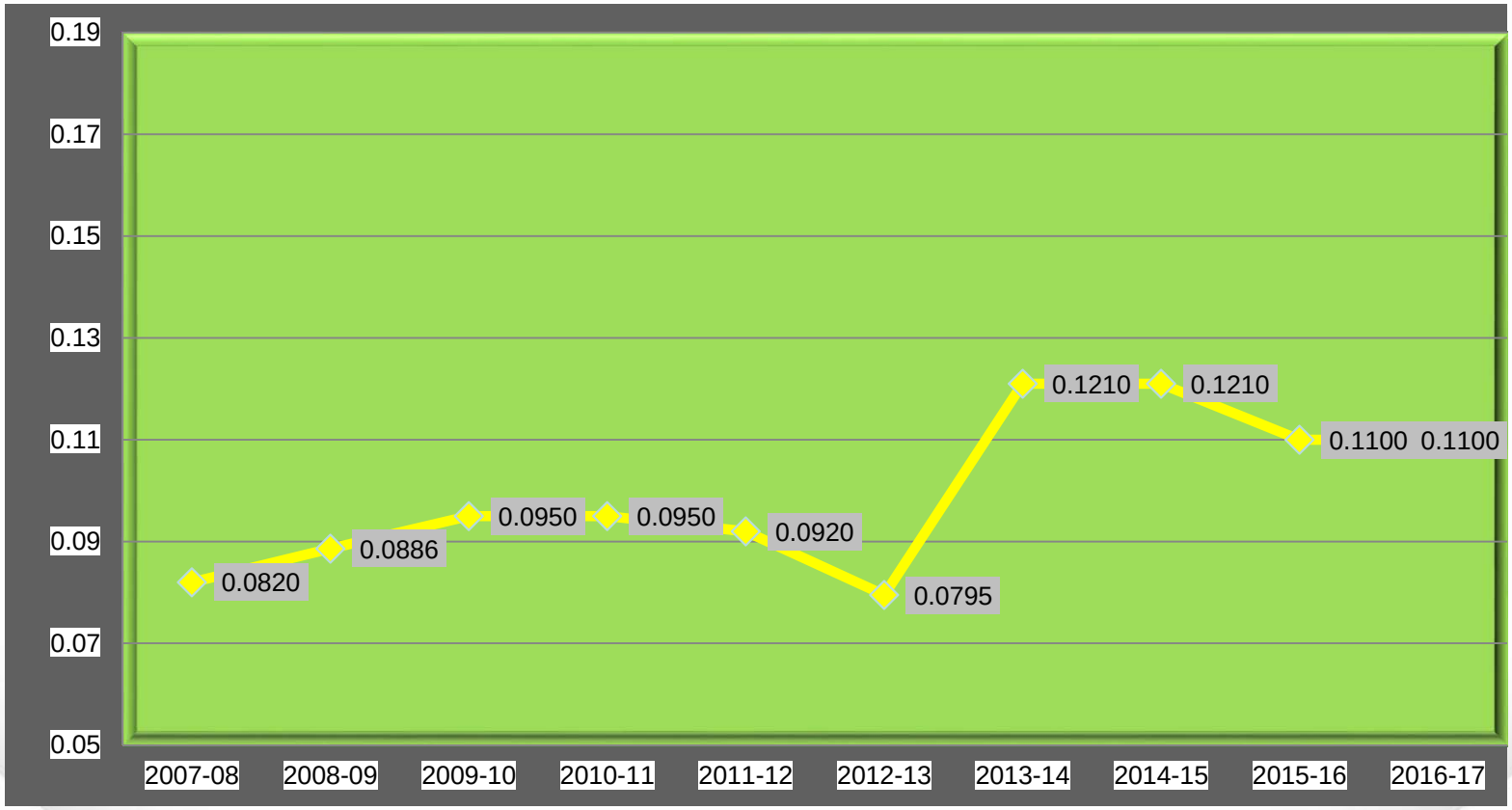
Last Ten Years



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.

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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.

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Truth in Taxation

(Continued)

- Effective Tax Rate - $1.344227
- Effective M&O Tax Rate - $1.080183
- Rollback Rate - $1.168169

- Proposed Rate - $ 1.15

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

Taxpayer Impact

- Average Taxpayer Last Year:

  ($99,922/100) * $1.15 = $1,149.10

- Average Taxpayer This Year:

  ($101,727/100) * $1.15 = $1,169.86

  ➢Average increase = $20.76

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

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QUESTIONS



Public Comments

- Public comments regarding tax rate adoption.

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Please approve

Please approve the motion to adopt the proposed tax rates of $1.04 and $.11 for the 2016 tax year.

Thank you ECISD Board.

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REVENUES

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
ODESSA, TEXAS

CALCULATIONS OF AD VALOREM TAX REVENUES
2016 - 2017

ESTIMATED TAX

					Per $100 Valuation
Maintenance and Operations					
Assessed Valuation of	**11,855,872,243**	**@**	**$1.04000**	**$**	**123,301,071**
Less Delinquency			**2.45%**		**-3,020,876**
Net Current Tax Collections					**120,280,195**
Plus Estimated Delinquent Collections					**2,600,000**
Total Tax Revenue for Maintenance and Operations				**$**	**122,880,195**
Debt Service					
Assessed Valuation of	**11,855,872,243**	**@**	**$0.1100**		**13,041,459**
Less Delinquency			**2.45%**		**-319,516**
Net Current Tax Collections					**12,721,943**
Plus Estimated Delinquent Collections					**198,000**
Total Tax Revenue for Debt Service					**$12,919,943**
Total					
Assessed Valuation of	**11,855,872,243**	**@**	**$1.1500**		**136,342,530**
Less Delinquency			**2.45%**		**-3,340,392**
Net Current Tax Collections					**133,002,138**
Plus Estimated Delinquent Collections					**2,798,000**
Total Tax Revenue					**$135,800,138**

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA. "LPE" data is not on this report.

84th Legislative Session
Release 5
8/2/2016

2016-17 Summary of Finances
ECTOR COUNTY ISD
068-901

Funding Elements				From Date Entry
Students				
1.	Refined Average Daily Attendance (ADA)			28,730.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	(Link to Detail Report)		26,796.440
3.	Special Education FTEs	(Link to Detail Report)		545.036
4.	Career & Technology FTEs			1,388.524
5.	Advanced Career & Technology FTEs			174.878
6.	High School ADA			7,334.300
7.	Weighted ADA (WADA)	(Link to Detail Report)		36,824.742
8.	Prior Year Refined ADA			29,034.855
9.	Texas School for the Blind and Visually Impaired ADA			0.000
10.	Texas School for the Deaf ADA			0.000
Staff				
11.	Full-time Staff (not MSS)			1,593.000
12.	Part-time Staff (not MSS)			38.000
Property Values				
13.	2016 (current tax year) Locally Certified Property Value			Not Needed
14.	2015 (prior tax year) State Certified Property Value ("T2" value)			13,748,494,807
Tax Rates and Collections				
15.	2005 Adopted M&O Tax Rate			1.4000
16.	2016-17 Compressed M&O Tax Rate			0.9333
17.	Average Tax Collection Rate			Not Needed
18.	2016-17 M&O Tax Rate			1.0400
19.	2016-17 M&O Tax Collections	(Link to Detail Report)		$122,880,195
20.	2016-17 I&S Tax Collections			$12,919,943
21.	2016-17 Total Tax Collections			$135,800,138
22.	2016-17 Total Tax Levy			$136,342,530
Funding Components				
23.	Adjusted Allotment	(Link to Detail Report)		$5,538
24.	Revenue at Compressed Rate (RACR) per WADA			$4,873
25.	Cost of Education Index (CEI)			1.140
26.	Adjusted CEI			1.140
27.	Per Capita Rate			$388.000

Tier I Allotments			
	Program Intent Codes - Allotments		
28.	11-Regular Program Allotment		$148,398,685
29.	23-Special Education Adjusted Allotment (Spend 52%)		$13,182,640
30.	22-Career & Technology Allotment (Spend 58%)		$10,389,766
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		$948,675
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		$18,646,503
33.	25-Bilingual Education Allotment (Spend 52%)		$2,553,869
34.	11-Public Education Grant		$0
35.	99-New Instructional Facilities Allotment (NIFA)		$30,000
36.	99-Transportation Allotment (no Detail Report included)		$2,222,078
37.	31-High School Allotment		$2,016,933
38.	Total Cost of Tier I (Link to Tier I Detail Report)		$198,389,148
39.	Less: Local Fund Assignment		$134,735,249
40.	State Share of Tier I		$63,653,899
41.	Per Capita Distribution from the Available School Fund (ASF)		$11,265,524
Foundation School Program (FSP) State Funding			
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)		$63,653,899
43.	Tier II State Aid (Link to Tier II Detail Report)		$7,637,691
44.	Other Programs (Link to Detail Report)		$806,000
45.	Less: Total Available School Fund ($388 * Prior Year ADA)		($11,265,524)
46.	Total FSP Operating Fund		$60,832,067
State Aid by Funding Source			
	Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund		$60,832,067
48.	199/5811 - Available School Fund		$11,265,524
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.	**I&S Hold Harmless** (ASAHE for Facilities on TEA's Report) (see HH1617-Calcs tab)		$236,088
53.	**TOTAL 2016-17 FSP/ASF STATE AID**		**$72,333,679**

	FSP Allocations and Adjustments Report (Link to Detail Report)		

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

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
54.	M&O Rev From State (not including Fund 599)		$72,097,590
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)		$115,790,953
56.	M&O Rev From Local Taxes (up to $.06 above compressed rate; no recapture)		$7,089,242
57.	M&O Rev From Local Taxes (net of any recapture)		$0
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture		$0
59.	2016-17 TOTAL STATE/LOCAL M&O REVENUE		$194,977,785
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)		$0
61.	**2016-17 NET TOTAL STATE/LOCAL M&O REVENUE**		**$194,977,785**

$194,171,785

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:			
62.	Recapture at the $514000 Level		$0
63.	Recapture at the $319500 Level		$0
64.	**Total 2016-17 Recapture**		**$0**
65.	Less: ASATR Credit Against Recapture		$0
66.	**Total 2016-17 Recapture Payments To TEA (Link to Detail Report)**		**$0**

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

2016-17 M&O Hold Harmless Calculations:

	Data Elements	@ $25K	@ $15K	Change
1	2015 Tax Year Property Value	$13,748,494,807	$13,999,723,538	($251,228,731)
2	2016-17 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	2016-17 M&O Collections (includes local share of IFA lease-purchase and TIF payment)	$122,880,195	$125,125,607	($2,245,412)
5	2016-17 Total M&O Collections @ Lesser M&O Rate (includes local share of IFA lease-purchase and TIF payment)	$122,880,195	$125,125,607	($2,245,412)
6	Total Cost of Tier I	$198,389,148	$198,389,148	$0
7	Local Share of Tier I (Local Fund Assignment or 'LFA')	$134,735,249	$137,197,291	($2,462,042)
8	ASF + High School Allotment + NIFA	$63,653,899	$61,191,858	$2,462,042
	State Funding Calculations			
9	State Share of Tier I (Greater of Line 6 - Line 7 or Line 8)	$63,653,899	$61,191,858	$2,462,042
10	Tier II Level I Allotment ("Golden" Penny Allotment)	$7,637,691	$6,890,507	$747,184
11	Tier II Level II Allotment ("Copper" Penny Allotment)	$0	$0	$0
12	Additional State Aid for Tax Reduction (ASATR)	$0	$0	$0
13	Cost of Recapture Using Line 5 Collections	$0	$0	$0
	Additional State Aid for Homestead Exemption (ASAHE)			
14	Local Revenue Net of Recapture (Line 5 - Line 13)	$122,880,195	$125,125,607	($2,245,412)
15	State Aid (Line 9 + Line 10 + Line 11 + Line 12)	$71,291,590	$68,082,365	$3,209,226
16	State and Local Revenue Net of Recapture (Line 14 + Line 15)	$194,171,785	$193,207,972	$963,814
17	**ASAHE (M&O Hold Harmless) (Line 16 @ $15K - Line 16 @ $25K)**		**$0**	

2016-17 I&S Hold Harmless Calculations:

	Data Elements	
1	2015 Property Value With $25K Homestead Exemption (T8)	$13,748,494,807
2	2015 Property Value With $15K Homestead Exemption (T7)	$13,999,723,538
3	Debt Service on Eligible Bonds (as of 9/1/2015)	$14,151,779
	Local Revenue Lost Resulting From Additional $10K Exemption	
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)	$14,151,779
7	Percentage Value Lost Due to Additional $10K Homestead Exemption (1 - (Line 1 / Line 2))	1.7945%
8	Debt Service Revenue Lost Due to Additional $10K Homestead Exemption (Line 6 x Line 7)	$253,957
	State Aid Gain From Homestead Exemption Increase	
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
	Calculation of Hold Harmless Amount	
12	Unadjusted I&S Hold Harmless (Line 8 - Line 11, but not less than zero)	$253,957
13	I&S Tax Collections	$12,919,943
14	Net Local Revenue Requirement (Line 6 - Line 12)	$13,897,822
15	**Adjusted I&S Hold Harmless (Line 12 unless Line 13 is less than Line 14; then Line 12 x (Line 13 / Line 14)**	**$236,088**

Fractional Funding Analysis:

	2016-17 @ Current Compressed Rate	2016-17 @ Adjusted Compressed Rate	2016-17 Change
Compressed Rate	0.9333	0.9800	0.0467
Basic Allotment	4,797	5,037	
Total Cost of Tier I	189,128,092	198,389,148	9,261,056
Local Fund Assignment	128,314,702	134,735,249	6,420,547
Tier I State Aid	60,813,390	63,653,899	2,840,509
Recapture @ Compressed Rate	0	0	0
ASATR	0	0	0
Change Up to Compressed Rate			**2,840,509**
# of Copper Pennies	4.67	0.00	(4.6700)
State Revenue for Copper Pennies	0	0	**0**
Recapture on Copper Pennies	723,709	0	**723,709**
NET CHANGE FROM COPPER PENNY MOVEMENT			**3,564,218**

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. If that amount is negative, the movement will result in a loss of total state/local revenue, so you wouldn't want to move them. This template assumes that if positive, the movement would take place. **The results that you see on the Report-SOF1617 tab are the results of the movement or non-movement, whichever is applicable.**
For the movement to take place, the board of trustees must notify the commissioner in writing by September 1, 2016.

For HH Purposes Using Lesser Rate:

	2016-17 @ Current Compressed Rate	2016-17 @ Adjusted Compressed Rate	2016-17 Change
Compressed Rate	0.9333	0.9800	0.0467
Basic Allotment	4,797	5,037	
Total Cost of Tier I	189,128,092	198,389,148	9,261,056
Local Fund Assignment	128,314,702	134,735,249	6,420,547
Tier I State Aid	60,813,390	63,653,899	2,840,509
Recapture @ Compressed Rate	0	0	0
ASATR	0	0	0
Change Up to Compressed Rate			**2,840,509**
# of Copper Pennies	4.67	0	(4.6700)
State Revenue for Copper Pennies	0	0	**0**
Recapture on Copper Pennies	723,709	0	**723,709**
NET CHANGE FROM COPPER PENNY MOVEMENT			**3,564,218**

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
Phone: (432) 456-9879
P.O. Box 3912 • 802 N. Sam Houston Ave • Odessa, Texas 79760
www.ectorcountyisd.org

July 1, 2016

CDN # 068-901

Office of School Finance
Texas Education Agency
1701 North Congress Avenue
Austin, Texas 78701-1494

Subject: Notification of Ector County ISD's intent to modify the compressed tax rate for the 2016–2017 school year

Dear Ms. Copeland,

Ector County ISD requests that the Texas Education Agency modify our compressed tax rate for the 2016–2017 school year. Our adopted maintenance and operations tax rate for the 2016–2017 school year will be $1.04.

Sincerely,

Thomas Crowe

Thomas J Crowe

Signature of Superintendent

Date: 6-21-2016

Board President

Date: 6-21-2016

	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:**	9/27/2016					
4	**Date Prepared:**						
5							
6							
7	**Template for Estimating Total State Aid - Property of BOSC, Inc.**						
8	by Omar Garcia, BOSC, 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	**MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.**						
13							
14							
15	**Funding Elements**		**2014-15**		**2015-16**		**2016-17**
16	**Students**		**Data Entry**		**Data Entry**		**Data Entry**
17	Refined ADA (PreK - 12)		29,008.872		29,034.855		28,730.000
18	High School Refined ADA (Grades 9 thru 12 only)		6,957.646		7,334.300		7,334.300
19	Special Education Instructional Arrangement FTEs:						
20	Homebound (Code 01)		3.843		2.643		2.643
21	Hospital Class (Code 02)		1.349		3.422		3.422
22	Speech Therapy (Code 00)		32.527		36.139		36.139
23	Resource Room (Code 41,42)		357.652		327.829		327.829
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)		188.023		172.092		172.092
25	Off Home Campus (Codes 91-98)		0.000		0.000		0.000
26	VAC (Code 08)		2.189		2.911		2.911
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)		0.206		0.000		0.000
31	Mainstream ADA		518.138		634.213		634.213
32	Career & Technology FTEs		1,116.216		1,388.524		1,388.524
33	Advanced Career & Technology FTEs		174.878		174.878		174.878
36	Compensatory Ed Enrollment		16,271.333		16,559.670		16,732.000
37	FTEs of Pregnant Students		8.574		8.552		8.552
39	Bilingual ADA		4,526.205		4,611.537		4,611.537
40	G & T Enrollment		1,450.444		2,814.000		2,814.000
41	Public Ed Grant Student ADA		0.000		0.000		0.000
42	**New Instructional Facility Allotment (NIFA) ADA**				1,920.413		120.000
43	**Staff**		**2014-15**		**2015-16**		**2016-17**
44	# of Full-time Employees (excluding admin & teachers, etc)		1,402.000		1,593.000		1,593.000
45	# of Part-time Employees (excluding administrators)		32.000		38.000		38.000
46			**2013 TAX**		**2014 TAX**		**2015 TAX**
47	**Property Values - (Loaded thru 15-16)**		**YEAR**		**YEAR**		**YEAR**
48	**State Certified Property Value ("T2" value) @ $25K Exemption**				14,591,182,338		13,748,494,807
49	**State Certified Property Value ("T8" value) @ $25K Exemption**				14,591,182,338		13,748,494,807
50	State Certified Property Value @ $15K Exemption (see note in Col Q)		13,941,893,116		14,847,577,505		13,999,723,538
51	State Certified Property Value @ $15K Exemption (see note in Col Q)		13,941,893,116		14,847,577,505		13,999,723,538
52							
53	**Tax Rates and Collections**		**2014-15**		**2015-16**		**2016-17**
54	M&O Adopted Tax Rate		1.0400		1.0400		1.0400
55	M&O Tax Collections @ Adopted M&O Rate		146,015,109		135,473,192		122,880,195
56	**M&O Taxes Distributed to TIF Arrangement**				0		0
57	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0		0
58	I&S Adopted Tax Rate		0.1210		0.1100		0.1100
59	I&S Tax Collections		16,984,366		14,362,436		12,919,943
60	**Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)**		0		0		0
61	**Other Data**						
62	Transportation Allocation		2,222,078		2,222,078		2,222,078
63	Texas School for the Deaf Students		0.0000		0.0000		0.0000
64	Texas School for the Blind Students		0.0000		0.0000		0.0000
65	Total Tax Levy		165,513,071		151,692,582		136,342,530
66	Charge for Adv Placement Tests **(enter as positive or negative #)**		(6,022)		(5,965)		(5,965)
67	Charge for Early Child Intervention **(enter as positive or negative #)**		(155,823)		(154,352)		(154,352)
68	Tuition Paid If Less Than 12 Grades		0		0		0
69	Bond Payment **(see Column Q re: QSCB and other Fed. programs)**		14,302,004		18,209,979		14,138,204
70	**Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes**				14,151,779		
71	State Aid Reduction for WADA Sold **(enter as negative #)**		0		0		0
72	Supplemental TIF Payment From TEA		0		0		0
74	Tax Credit for Tax Code, Chapter 313 Value Limitations		0		0		0
75	Other Adjustments for M&O Tax Collections		0		0		0
76	Tuition Allotment (42.106)		0		0		0
79	LPE Current Foundation School Fund Allocation (see Column Q)		0		0		0
80	Foundation School Fund Adjustments to Date (see Column Q)		0		0		0
81	**Chapter 41 Data**		**2014-15**		**2015-16**		**2016-17**
82	**Q**. Chapter 41 District? - if yes, change to Y		y		y		y
83	**Q**. First-Time Chapter 41 district? (beginning with 2006-07 or later)		y		y		y
84	Enrollment		31,971		31,791		31,090
85	# of Non-Resident Students Who Are Charged Tuition		0		0		0
86	County Appraisal District (CAD) Cost		1,591,313		1,591,313		1,591,313
87	CAD Cost Paid by Partner's, if applicable		0		0		0
88	# of Resident Students Being Educated by Another District						
89	for which the District is Paying Tuition		0		0		0
90	Amount of Tuition Paid per Student		0		0		0
91	Chapter 42 Funding Credit Against Recapture **(enter as negative #)**		0		0		0

	A	B	C	D	E	F	G
92	**Q.** Was the least expensive Option chosen? (Level 1)		Y		Y		Y
93	**Q.** Was the least expensive Option chosen? ($319,500 level)		Y		Y		Y
94	**Effective M&O Tax Rate / Notice Data**						2016-17
97	Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)						0.9939
98	2016 Total Taxable Value						11,855,872,243
99	Certified Excess 2015 Debt Collections						0
100	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)						0.0000

	A	B	C	D	E	F	G
101	**Data Automatically Loaded**		**2014-15**		**2015-16**		**2016-17**
102	M&O Compressed Rate		0.9333		0.9333		0.9333
103	Highest Grade Taught		12		12		12
104	Square Miles		904		904		904
105	Miles From Nearest HS		0		0		0
106	Unadjusted Cost of Education Index		1.140		1.140		1.140
107	2005-06 M&O Adopted Tax Rate		1.400				
109	2008-09 WADA		32,109.1140				
116	2009-10 Transportation Allotment		1,966,971				
117	2009-10 New Instructional Facilities Allotment (NIFA)		0				
119	**2009-10 Adjusted HB 1 Revenue per WADA**		4,850.159				
120	2012-13 Total Refined ADA		26,870.233				
121	2011 CPTD "T8" Value		10,707,940,678				
122	2012-13 I&S Tax Collections		9,177,525				
123	2012-13 Bond Payment for EDA		9,196,622				
124	2012-13 Local Share of EDA		9,079,116				
125	2012-13 Local Share Awarded for Bonded Debt		0				
126	2012-13 IFA Eligible Debt Payments for IFA		0				
127	2013-14 Total Refined ADA		28,092.262				
128	Chapter 41 Data:						
129	1992-93 M&O Tax Collections		0				
130	1992-93 CED Distribution		0				
131	1992-93 Chapter 36 WADA		0				
132	1991 CPTD Property Value		0				
134							
135							
136							
137							
138							
139							
140							
141							
142							
143							
144							

APPROPRIATIONS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
TWO YEAR COMPARISON OF REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
ALL GOVERNMENTAL FUND TYPES
2015-16 AND 2016-17
(UNAUDITED)

Codes		GENERAL FUND 2015-16 APPROVED BUDGET	GENERAL FUND 2016-17 PROPOSED BUDGET	GENERAL FUND VARIANCE INCREASE (DECREASE)		FOOD SERVICE FUND 2015-16 APPROVED BUDGET	FOOD SERVICE FUND 2016-17 PROPOSED BUDGET	FOOD SERVICE FUND VARIANCE INCREASE (DECREASE)	
REVENUES									
5700	Local and Intermediate	$ 136,535,145	$ 143,886,993	$ 7,351,848	5.4%	$ 6,742,000	$ 5,077,000	$ (1,665,000)	-24.7%
5800	State	79,488,179	82,878,179	3,390,000	4.3%	370,000	370,000	0	0.0%
5900	Federal	2,840,828	2,840,828	0	0.0%	9,898,516	10,675,000	776,484	7.8%
	Total - All Revenues	218,864,152	229,606,000	10,741,848	4.9%	17,010,516	16,122,000	(888,516)	-5.2%
APPROPRIATIONS									
6100	Payroll Costs	187,979,434	188,182,056	202,622	0.1%	7,199,920	7,597,049	397,129	5.5%
6200	Purchased/Contracted Services	17,343,179	16,742,590	(600,589)	-3.5%	606,200	473,880	(132,320)	-21.8%
6300	Supplies and Materials	13,379,745	14,123,124	743,379	5.6%	9,042,696	7,876,671	(1,166,025)	-12.9%
6400	Other Operating Expenses	8,810,439	8,855,068	44,629	0.5%	111,700	124,400	12,700	11.4%
6500	Debt Service	0	0	0	0.0%	0	0	0	0.0%
6600	Capital Outlay	1,316,956	1,306,162	(10,794)	-0.8%	50,000	50,000	0	100.0%
	Total - All Appropriations	228,829,753	229,209,000	379,247	0.2%	17,010,516	16,122,000	(888,516)	-5.2%
OTHER FINANCING SOURCES/(USES)									
	Other Financing Sources (Uses)	9,965,601	(397,000)	(10,362,601)	104.0%	0	0	0	0.0%
7000	Total - Other Financing Sources (Uses)	9,965,601	(397,000)	(10,362,601)	104.0%	0	0	0	0.0%
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	0	0	0	0.0%	0	0	0	0.0%
	Fund Balance Beginning (Estimated)	58,831,000	58,831,000	0	0.0%	5,383,279	5,383,279	0	0.0%
3000	Fund Balance Ending (Estimated)	$ 58,831,000	58,831,000	$ 0	0.0%	$ 5,383,279	5,383,279	$ 0	0.0%

DEBT SERVICE FUND				TOTAL			
2015-16 APPROVED BUDGET	2016-17 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)		2015-16 APPROVED BUDGET	2016-17 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)	
$ 15,377,326	$ 14,464,362	$ (912,964)	-5.9%	$ 158,654,471	$ 163,428,355	$ 4,773,884	3.0%
0	253,957	253,957	0.0%	79,858,179	83,502,136	3,643,957	4.6%
0	0	0	0.0%	12,739,344	13,515,828	776,484	6.1%
15,377,326	14,718,319	(659,007)	-4.3%	251,251,994	260,446,319	9,194,325	3.7%
0	0	0	0.0%	195,179,354	195,779,105	599,751	0.3%
0	0	0	0.0%	17,949,379	17,216,470	(732,909)	-4.1%
0	0	0	0.0%	22,422,441	21,999,795	(422,646)	-1.9%
0	0	0	0.0%	8,922,139	8,979,468	57,329	0.6%
18,219,778	14,148,004	(4,071,774)	-22.3%	18,219,778	14,148,004	(4,071,774)	-22.3%
0	0	0	0.0%	1,366,956	1,356,162	(10,794)	-0.8%
18,219,778	14,148,004	(4,071,774)	-22.3%	264,060,047	259,479,004	(4,581,043)	-1.7%
0	0	0	0.0%	9,965,601	(397,000)	(10,362,601)	104.0%
0	0	0	0.0%	9,965,601	(397,000)	(10,362,601)	104.0%
(2,842,452)	570,315	3,412,767	-120.1%	(2,842,452)	570,315	3,412,767	-120.1%
6,174,452	3,332,000	(2,842,452)	-46.0%	70,388,731	67,546,279	(2,842,452)	-4.0%
$ 3,332,000	3,902,315	$ 570,315	17.1%	$ 67,546,279	$ 68,116,594	$ 570,315	0.8%

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
TWO YEAR COMPARISON OF REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
ALL GOVERNMENTAL FUND TYPES
2015-16 AND 2016-17
(UNAUDITED)

Codes		GENERAL FUND 2015-16 APPROVED BUDGET	2016-17 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)	
REVENUES					
5700	Local and Intermediate	$ 136,535,145	$ 143,886,993	$ 7,351,848	5.4%
5800	State	79,488,179	82,878,179	3,390,000	4.3%
5900	Federal	2,840,828	2,840,828	0	0.0%
	Total - All Revenues	218,864,152	229,606,000	10,741,848	4.9%
APPROPRIATIONS					
11	Instruction	132,473,987	133,295,156	821,169	0.6%
12	Instructional Resources and Media Services	2,855,662	2,842,452	(13,210)	-0.5%
13	Curriculum and Staff Development	5,143,412	5,402,422	259,010	5.0%
21	Instructional Leadership	3,620,920	3,857,098	236,178	6.5%
23	School Leadership	17,488,652	17,784,728	296,076	1.7%
31	Guidance, Counseling and Evaluation Services	9,973,305	10,146,067	172,762	1.7%
32	Social Work Services	564,673	564,673	0	0.0%
33	Health Services	2,519,609	2,519,609	0	0.0%
34	Student Transportation	8,155,501	8,004,120	(151,381)	-1.9%
35	Food Services	12,000	11,000	(1,000)	-8.3%
36	Co/Extra Curricular Activities	5,548,401	5,476,909	(71,492)	-1.3%
41	General Administration	7,412,133	7,011,633	(400,500)	-5.4%
51	Plant Maintenance and Operations	20,947,453	21,156,914	209,461	1.0%
52	Security and Monitoring Services	2,535,669	2,626,898	91,229	3.6%
53	Data Processing Services	5,532,002	5,555,627	23,625	0.4%
61	Community Services	1,208,383	1,217,159	8,776	0.7%
71	Debt Services	0	0	0	0.0%
81	Facilities Acquisition and Construction	12,000	12,000	0	0.0%
91	Contracted Instructional Services	1,101,456	0	(1,101,456)	-100.0%
99	Intergovernmental Charges	1,724,535	1,724,535	0	0.0%
	Total - All Appropriations	228,829,753	229,209,000	379,247	0.2%
OTHER FINANCING SOURCES/(USES)					
	Other Financing Sources (Uses)	9,965,601	(397,000)	(10,362,601)	104.0%
7000	Total - Other Financing Sources (Uses)	9,965,601	(397,000)	(10,362,601)	104.0%
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	0	0	0	0.0%
	Fund Balance Beginning (Estimated)	58,831,000	58,831,000	0	0.0%
3000	Fund Balance Ending (Estimated)	$ 58,831,000	58,831,000	$ 0	0.0%

FOOD SERVICE FUND				DEBT SERVICE FUND				TOTAL			
2015-16 APPROVED BUDGET	2016-17 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)		2015-16 APPROVED BUDGET	2016-17 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)		2015-16 APPROVED BUDGET	2016-17 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)	
$ 6,742,000	$ 5,077,000	$ (1,665,000)	-24.7%	$ 15,377,326	$ 14,464,362	$ (912,964)	-5.9%	$ 158,654,471	$ 163,428,355	$ 4,773,884	3.0%
370,000	370,000	0	0.0%	0	253,957	253,957	0.0%	79,858,179	83,502,136	3,643,957	4.6%
9,898,516	10,675,000	776,484	7.8%	0	0	0	0.0%	12,739,344	13,515,828	776,484	6.1%
17,010,516	16,122,000	(888,516)	-5.2%	15,377,326	14,718,319	(659,007)	-4.3%	251,251,994	260,446,319	9,194,325	3.7%
0	0	0	0.0%	0	0	0	0.0%	132,473,987	133,295,156	821,169	0.6%
0	0	0	0.0%	0	0	0	0.0%	2,855,662	2,842,452	(13,210)	-0.5%
0	0	0	0.0%	0	0	0	0.0%	5,143,412	5,402,422	259,010	5.0%
0	0	0	0.0%	0	0	0	0.0%	3,620,920	3,857,098	236,178	6.5%
0	0	0	0.0%	0	0	0	0.0%	17,488,652	17,784,728	296,076	1.7%
0	0	0	0.0%	0	0	0	0.0%	9,973,305	10,146,067	172,762	1.7%
0	0	0	0.0%	0	0	0	0.0%	564,673	564,673	0	0.0%
0	0	0	0.0%	0	0	0	0.0%	2,519,609	2,519,609	0	0.0%
0	0	0	0.0%	0	0	0	0.0%	8,155,501	8,004,120	(151,381)	-1.9%
15,799,131	14,908,524	(890,607)	-5.6%	0	0	0	0.0%	15,811,131	14,919,524	(891,607)	-5.6%
0	0	0	0.0%	0	0	0	0.0%	5,548,401	5,476,909	(71,492)	-1.3%
0	0	0	0.0%	0	0	0	0.0%	7,412,133	7,011,633	(400,500)	-5.4%
1,211,385	1,213,476	2,091	0.2%	0	0	0	0.0%	22,158,838	22,370,390	211,552	1.0%
0	0	0	0.0%	0	0	0	0.0%	2,535,669	2,626,898	91,229	3.6%
0	0	0	0.0%	0	0	0	0.0%	5,532,002	5,555,627	23,625	0.4%
0	0	0	0.0%	0	0	0	0.0%	1,208,383	1,217,159	8,776	0.7%
0	0	0	0.0%	18,219,778	14,148,004	(4,071,774)	-22.3%	18,219,778	14,148,004	(4,071,774)	-22.3%
0	0	0	0.0%	0	0	0	0.0%	12,000	12,000	0	0.0%
0	0	0	0.0%	0	0	0	0.0%	1,101,456	0	(1,101,456)	-100.0%
0	0	0	0.0%	0	0	0	0.0%	1,724,535	1,724,535	0	0.0%
17,010,516	16,122,000	(888,516)	-5.2%	18,219,778	14,148,004	(4,071,774)	-22.3%	264,060,047	259,479,004	(4,581,043)	-1.7%
	0	0	0.0%	0	0	0	0.0%	9,965,601	(397,000)	(10,362,601)	104.0%
0	0	0	0.0%	0	0	0	0.0%	9,965,601	(397,000)	(10,362,601)	2607.6%
0	0	0	0.0%	(2,842,452)	570,315	3,412,767	-120.1%	(2,842,452)	570,315	3,412,767	-120.1%
5,383,279	5,383,279	0	0.0%	6,174,452	3,332,000	(2,842,452)	-46.0%	70,388,731	67,546,279	(2,842,452)	-4.0%
$ 5,383,279	5,383,279	$ 0	0.0%	$ 3,332,000	3,902,315	$ 570,315	17.1%	$ 67,546,279	$ 68,116,594	$ 570,315	0.8%

OTHER INFORMATION

STATE OF TEXAS §

COUNTY OF ECTOR §

ORDINANCE TO SET TAX RATE

September 20, 2016

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 2016 at a total tax rate of $1.15, to be assessed and collected by the duly specified assessor and collector as follows:

$1.04 for the purpose of maintenance and operation, and

$ .11 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: Teri Ervin
Teri Ervin, President, Board of Trustees

Attest: Ray Beaty D.C.
Ray Beaty, Secretary Board of Trustees

Budget Summary Report for ECTOR COUNTY ISD

	2015 - 16 Actual Budget				2016 - 17 "Proposed" Budget			
		Aggregrate Expenditures	Per Pupil Expenditures			Aggregrate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	$141,621,397	$4,505	11	Instruction	$133,295,156	$4,295
12	Instructional Resources, Media Services	$2,484,498	$79	12	Instructional Resources, Media Services	$2,842,452	$92
13	Curriculum Development & Staff Development	$5,664,901	$180	13	Curriculum Development & Staff Development	$5,402,422	$174
95	Payment to Juvenile Justice AEP	$0	$0	95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$149,770,796	$4,765		Total:	$141,540,030	$4,561
Instructional Support				Instructional Support			
21	Instructional Leadership	$4,035,737	$128	21	Instructional Leadership	$3,857,098	$124
23	School Leadership	$17,528,001	$558	23	School Leadership	$17,784,728	$573
31	Guidance & Counseling, Evaluation	$10,414,821	$331	31	Guidance & Counseling, Evaluation	$10,146,067	$327
32	Social Work Services	$664,673	$21	32	Social Work Services	$564,673	$18
33	Health Services	$2,186,729	$70	33	Health Services	$2,519,609	$81
36	Co-curricular/ Extra-curricular Activities	$5,510,082	$175	36	Co-curricular/ Extra-curricular Activities	$5,476,909	$176
	Total	$40,340,043	$1,283		Total	$40,349,084	$1,300
							$0
Central Administration				Central Administration			$0
41	General Administration	$7,306,178	$232	41	General Administration	$7,011,633	$226
District Operations				District Operations			
51	Plant Maintenance & Operations	$24,366,664	$775	51	Plant Maintenance & Operations	$22,370,390	$721
52	Security and Monitoring	$2,702,196	$86	52	Security and Monitoring	$2,626,898	$85
53	Data Processing	$5,902,637	$188	53	Data Processing	$5,555,627	$179
34	Student Transportation	$8,460,492	$269	34	Student Transportation	$8,004,120	$258
35	Food Services	$20,888,008	$665	35	Food Services	$14,919,524	$481
	Total:	$62,319,997	$1,983		Total:	$53,476,559	$1,723
Debt Service				Debt Service			
71	Debt Service	$18,219,778	$580	71	Debt Service	$14,148,004	$456
Other				Other			
61	Community Service	$1,204,293	$38	61	Community Service	$1,217,159	$39
81	Facilities Acquisition and Construction	$3,112,000	$99	81	Facilities Acquisition and Construction	$12,000	$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	$1,627,484	$52	99	Inter-government charges not Defined in Other codes	$1,724,535	$56
	Total:	$5,943,777	$189		Total:	$2,953,694	$95

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET

The Ector County Independent School District
(name of school district)

will hold a public meeting at 6:00 PM, June 28, 2016
(time, date, year)

in the Administration Building Board Room, 802 N. Sam Houston
(name of room, building, physical location)

Odessa, Texas .
(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	.2	% increase	or	% (decrease)
Debt service		% increase	or (22.4)	% (decrease)
Total expenditures		% increase	or (1.7)	% (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, September 20, 2016 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	$1.040000/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.110000/$100 (proposed rate to pay bonded indebtedness)

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	0.20 % increase
Debt Service	-22.40 % decrease
Total expenditures	-1.70 % decrease

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$16,463,946,244	$15,127,817,859
Total appraised value* of new property**	$258,084,487	$363,872,738
Total taxable value*** of all property	$13,190,683,066	$11,855,872,243
Total taxable value*** of new property**	$227,372,464	$317,346,483

*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* $180,957,426

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$1.040000	$0.110000*	$1.150000	$5,166	$1,907
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$1.094670	$0.119980*	$1.214650	$4,768	$2,672
Proposed Rate	$1.040000	$0.110000*	$1.150000	$4,727	$2,480

*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

	Last Year	This Year
Average Market Value of Residences	$158,340	$159,914
Average Taxable Value of Residences	$99,922	$101,727
Last Year's Rate Versus Proposed Rate per $100 Value	$1.150000	$1.150000
Taxes Due on Average Residence	$1,149.10	$1,169.86
Increase (Decrease) in Taxes		$20.76

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 $1.168169. This election will be automatically held if the district adopts a rate in excess of the rollback rate of $1.168169.

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)	$46,912,815
Interest & Sinking Fund Balance(s)	$13,217,034

STATE OF TEXAS)(

COUNTY OF ECTOR)(

CERTIFICATION OF 2016 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**."

2016 APPRAISAL ROLL INFORMATION

TOTAL MARKET VALUE	$	15,127,817,859
TOTAL TAXABLE VALUE	$	11,855,872,243

Anita Campbell

ANITA CAMPBELL, RPA, CHIEF APPRAISER

SWORN AND SUBSCRIBED TO ME ON THIS THE 21ST OF JULY, 2016, A.D.

CELIA MOLINAR
Notary Public
STATE OF TEXAS
My Comm. Exp. April 09, 2017

Celia Molinar

NOTARY PUBLIC
ECTOR COUNTY, STATE OF TEXAS

ECTOR COUNTY APPRAISAL DISTRICT
2016
CERTIFIED APPRAISAL ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

APPRAISED VALUE:			
Mineral Property		$1,664,426,210	
Improvement		$8,364,803,258	
Land		$1,351,693,797	
Productivity Market		$175,230,684	
Personal Property		$3,571,663,910	
TOTAL MARKET VALUE			**$15,127,817,859**
Totally Exempt		$957,470,376	
TOTAL MARKET VALUE OF TAXABLE PROPERTY			**$14,170,347,483**
Total Productivity Loss		$171,892,363	
10% Capped Homestead Loss		$49,447,430	
TOTAL ASSESSED (APPRAISED)			**$13,949,007,690**
EXEMPTIONS and DEDUCTIONS			
Homestead (State Mandated)	$683,301,219		
Homestead (Local Option)	$768,304,483		
Over 65 (State Mandated)	$72,383,018		
Over 65 (Local Option)	$0		
Disabled Person (State Mandated)	$7,713,213		
Disabled Person (Local Option)	$0		
Disabled Veteran	$4,107,082		
Disabled Veteran (Homestead 100%)	$19,094,903		
Abatements	$0		
Pollution Control	$153,178,796		
Freeport	$114,248,667		
Low Income Housing	$1,053,377		
Solar / Wind	$48,950		
Total Exempt Proration	$0		
TOTAL EXEMPTIONS and DEDUCTIONS		$1,823,433,708	
TOTAL TAXABLE VALUE			**$12,125,573,982**
Tax Frozen Loss	$3,101,570		
Prior Year Tax Rate	0.011500		
TAX CEILING VALUE ADJUSTMENT			$269,701,739
NET TAXABLE VALUE			**$11,855,872,243**

VALUE BY CATEGORY:	**SUMMARY**
Mineral Property	$1,652,654,134
Real Estate Residential	$5,253,275,848
Real Estate Multi Family	$367,030,054
Real Estate Vacant Lots	$164,943,785
Real Estate Acreage	$175,231,113
Real Estate Farm & Ranch	$75,911,112
Real Estate Commercial	$1,950,048,055
Real Estate Industrial	$661,827,505
Utility Property	$374,931,588
Commercial Personal	$3,010,779,136
Industrial Personal	$120,487,004
Personal Prop Mobile Home	$271,667,787
Residential Real Inventory	$11,390,196
Special Inventory	$80,092,826
Real Estate Totally Exempt	$942,828,326
Personal Property Totally Exempt	$2,947,314
Mineral Property Totally Exempt	$11,772,076
TOTAL MARKET VALUE	**$15,127,817,859**

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ECTOR COUNTY APPRAISAL DISTRICT
2016
CERTIFIED APPRAISAL ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

EFFECTIVE RATE CALCULATION INFORMATION:

Prior Year adjusted Taxable Value (excluding 25.25(d) corrections)		$13,408,867,541
Prior Year Taxable Value with Tax Ceiling		$564,984,784
Taxable Value Lost on Court Appeals of ARB Decisions		$3,599,147
Original ARB value	$53,381,023	
Final court value	$49,781,876	
Taxable Value of Deannexed Property		$0
Taxable Value Lost on New Exemptions		$29,925,398
Absolute	$1,770,639	
Partial	$28,154,759	
Taxable Value Lost on New Ag		$3,908,722
2015 Market	$3,949,927	
2016 Productivity	$41,205	
Taxes Refunded for Years Preceding Prior Year		$440,379
Taxable Value of Properties Under Protest		$0
ECAD Taxable	Owner Request	
$10,333,380	$0	
Current Year Taxable Value with Tax Ceiling		$537,571,306
Taxable Value of Annexed Property		$0
Appraised Value of New Property (impr & pers)		$363,872,738
Taxable Value of New Property (impr & pers)		$317,346,483

	LAST YEAR	**THIS YEAR**
Average Home Market Value	$158,340	$159,914
Average Home Taxable Value (including Residential Homestead) (excluding Over 65, Disability, & DV Exemptions)	$99,922	$101,727

Pollution Control: first time exempted value	$5,987,862

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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 14TH DAY OF JULY, 2016.

Camilla Blain

CAMILLA BLAIN, CHAIRMAN

ATTEST:

Diane Lee

DIANE LEE, VICE-CHAIRMAN

SWORN AND SUBSCRIBED TO ME THIS THE 14TH DAY OF JULY, 2016.

NOTARY PUBLIC
ECTOR COUNTY, STATE OF TEXAS

BLANCA SALINAS
Notary Public
STATE OF TEXAS
Notary ID # 13061309-6
My Comm. Exp. April 6, 2020

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

	2016 Certified Appraisal Roll	Operations Tax Rate @ $1.04 PER $100	Debt Service Tax Rate @ $.11 PER $100	Total Tax Rate $1.15 PER $100
APPRAISAL VALUE:				
Mineral Property	$ 1,664,426,210	$ 17,310,033	$ 1,830,869	$ 19,140,902
Land	1,351,693,797	14,057,615	1,486,863	15,544,478
Improvement	8,540,033,942	88,816,353	9,394,037	98,210,390
Personal Property	3,571,663,910	37,145,305	3,928,830	41,074,135
TOTAL MARKET VALUE	15,127,817,859	157,329,306	16,640,599	173,969,905
TOTALLY EXEMPT	-957,470,376	-9,957,692	-1,053,217	-11,010,909
EXEMPTIONS and DEDUCTIONS:				
Homestead-State Mandated $25,000	-683,301,219	-7,106,333	-751,631	-7,857,964
State Mandated Over 65	-72,383,018	-752,783	-79,621	-832,404
State Mandated Disabled Person	-7,713,213	-80,217	-8,485	-88,702
Optional Homestead -20%	-768,304,483	-7,990,367	-845,135	-8,835,502
Disabled Veteran 1	-23,201,985	-241,301	-25,522	-266,823
Freeport	-114,248,667	-1,188,186	-125,674	-1,313,860
Pollution Control	-153,178,796	-1,593,059	-168,497	-1,761,556
Ag Productivity Loss	-171,892,363	-1,787,681	-189,082	-1,976,763
Low Income Housing	-1,053,377	-10,955	-1,159	-12,114
Solar / Wind	-48,950	-509	-54	-563
10% Cap Loss	-49,447,430	-514,254	-54,393	-568,647
TOTAL EXEMPTIONS and DEDUCTIONS	-2,044,773,501	-21,265,645	-2,249,253	-23,514,898
APPRAISAL ADJUSTMENT (CEILING VALUE)	-269,701,739	-2,804,898	-296,672	-3,101,570
NET TAXABLE VALUE	$ 11,855,872,243	$ 123,301,071	$ 13,041,458	$ 136,342,529

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
2016 AND 2015 CERTIFIED APPRAISAL ROLL SUMMARY
COMPARISON FOR THE FISCAL YEAR 2016-2017

	2016 Certified Appraisal Roll	2015 Certified Appraisal Roll	Increase Decrease Appraisal Roll	Percent Change Appraisal Roll
APPRAISAL VALUE:				
Mineral Property	$ 1,664,426,210	$ 3,034,335,773	$ -1,369,909,563	-45.147%
Land	1,351,693,797	1,320,679,891	31,013,906	2.348%
Improvement	8,540,033,942	8,223,751,501	316,282,441	3.846%
Personal Property	3,571,663,910	3,885,179,079	-313,515,169	-8.070%
TOTAL MARKET VALUE	15,127,817,859	16,463,946,244	-1,336,128,385	-8.115%
TOTALLY EXEMPT	-957,470,376	-938,600,878	-18,869,498	2.010%
EXEMPTIONS and DEDUCTIONS:				
Homestead-State Mandated	-683,301,219	-668,288,731	-15,012,488	2.246%
State Mandated Over 65	-72,383,018	-69,888,422	-2,494,596	3.569%
State Mandated Disabled Person	-7,713,213	-7,770,705	57,492	-0.740%
Optional Homestead -20%	-768,304,483	-738,985,823	-29,318,660	3.967%
Disabled Veteran 1	-23,201,985	-21,997,784	-1,204,201	5.474%
Freeport	-114,248,667	-150,015,007	35,766,340	-23.842%
Pollution Control	-153,178,796	-145,791,318	-7,387,478	5.067%
Ag Productivity Loss	-171,892,363	-173,113,222	1,220,859	-0.705%
Low Income Housing	-1,053,377	-1,103,761	50,384	-4.565%
Solar / Wind	-48,950	0	-48,950	0.000%
10% Cap Loss	-49,447,430	-72,146,373	22,698,943	-31.462%
TOTAL EXEMPTIONS	-2,044,773,501	-2,049,101,146	4,327,645	-0.211%
APPRAISAL ADJUSTMENT (CEILING VALUE)	-269,701,739	-285,561,154	15,859,415	-5.554%
NET TAXABLE VALUE	$ 11,855,872,243	$ 13,190,683,066	$ -1,334,810,823	-10.119%

2016 Certified Appraisal Values (Before Exemptions)

