Ector County ISD

Budget & Tax Rate Hearing

2025 – 2026

Presented by: Deborah Ottmers, ECISD Chief Financial Officer

6/24/2025

Our Mission

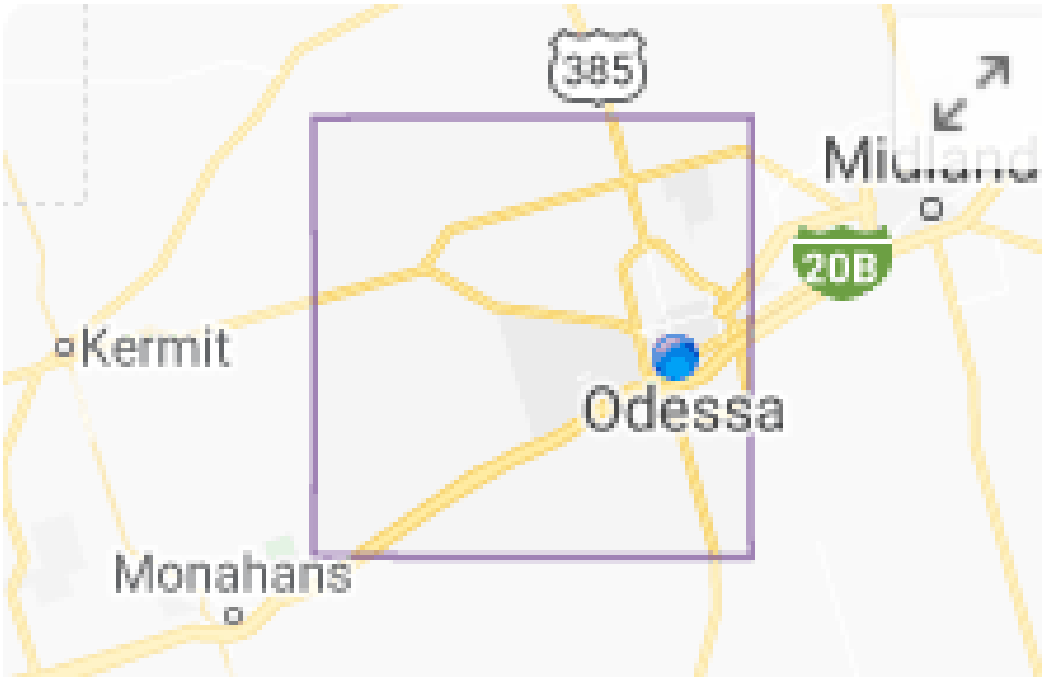
The mission of Ector County ISD is to inspire and challenge every student to be prepared for success and to be adaptable in an ever-changing society.

Our Vision



Serving….

- 34,000 students
- In 44 schools
- Over 900 square miles
- With approximately 4,200 staff



Major items included in Budget:

Based on 2025/2026 board budget goals & Legislative requirements

- Retain high quality programs and employees
- Ensure strategic and differing pay increases for employees
- Minimize General Fund budget deficit
- Retain General Fund available fund balance at approximately 90 days
- Provide equity weighted strategic campus staffing and funding allocations
- Consider departmental resource needs for success

ECISD
Budget Projections
General Fund
6/24/2025

Finance Division

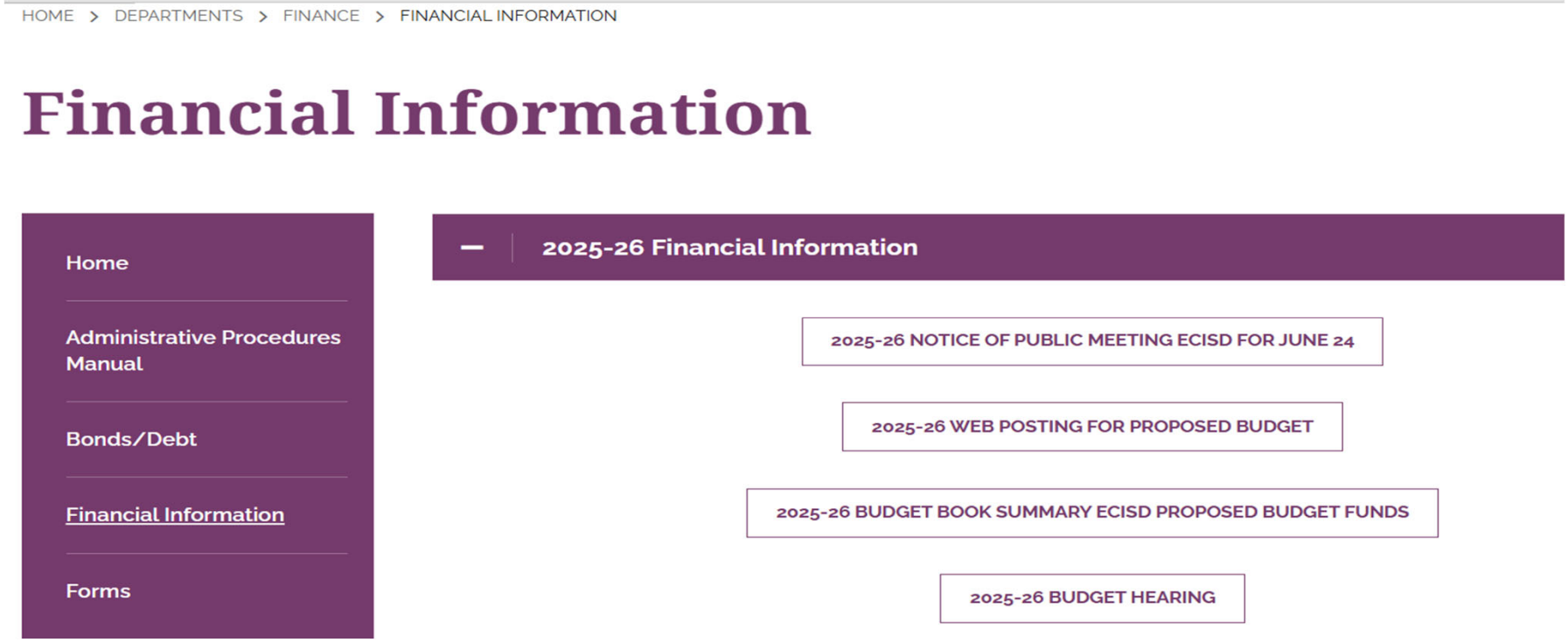
			HB 3 law Audited 2023/24	33,500 enrolled 92.5% attendance HB 3 law Projected 2024/25	34,000 enrolled 92.5% attendance HB 2 new law Proposed 2025/26
Enrolled (at snapshot at end of Oct)			33,426	33,500	34,000
Refined Average Daily Attendance (end)			29,622	30,000	30,260
Revenue					
571x	Local - M&O Property Tax-current	$	134,495,684	$ 133,000,000	$ 138,528,362
57xx	Local - Other	$	13,415,021	$ 9,999,279	$ 10,620,329
5811	State- Available School Fund	$	12,443,494	$ 18,315,791	$ 11,594,079
5812	State- Foundation School Program	$	164,688,728	$ 164,915,000	$ 190,687,230
58xx	State - Other	$	126,018	$ 2,000,000	$ 130,000
5831	State - TRS on Behalf	$	14,199,476	$ 15,000,000	$ 16,000,000
59xx	Federal - Other	$	6,403,285	$ 2,000,000	$ 2,000,000
7xxx	Other Sources	$	154,890	$ 150,000	$ 150,000
	Total Revenue	**$**	**345,926,596**	**$ 345,380,070**	**$ 369,710,000**
Expenditures					
61xx	Payroll-TRS on Behalf 6144	$	14,199,476	$ 15,000,000	$ 16,000,000
	Payroll-	$	229,691,312	$ 243,000,000	$ 245,645,670
	Payroll - Teacher Incentive Allotment	$	3,190,812	$ 4,600,000	$ 5,600,000
	Payroll- new school, addtl positions, adj				$ 6,826,312
	Payroll - raise -teacher scale inc + 2% others				$ 10,930,107
62xx	Contracted Services	$	39,293,257	$ 37,400,000	$ 38,516,619
63xx	Supplies	$	13,703,653	$ 20,655,070	$ 22,166,760
64xx	Misc. Operating Exp	$	11,490,681	$ 11,000,000	$ 14,457,794
65xx	Debt Service	$	1,075,902	$ 1,400,000	$ 1,359,000
66xx	Capital Outlay	$	15,786,572	$ 7,800,000	$ 11,682,738
62xx-64xx	Campus Allocations (non payroll)				$ -
8xxx	Other Uses	$	419,840	$ 525,000	$ 525,000
	Total Expenditures	**$**	**328,851,504**	**$ 341,380,070**	**$ 373,710,000**
PP Adj	Campus Activity Fund reclass				
Revenues Over(Under) Expenditures		**$**	**17,075,093**	**$ 4,000,000**	**$ (4,000,000)**
Ending Fund Balance		**$**	**120,093,565**	**$ 124,093,565**	**$ 120,093,565**

ECISD
Budget Projections
General Fund
6/24/2025

Finance Division

		HB 3 law Audited 2023/24	33,500 enrolled 92.5% attendance HB 3 law Projected 2024/25	34,000 enrolled 92.5% attendance HB 2 new law Proposed 2025/26
Fund Balance Days of Expenditure		131	131	116
Fund Balance per enrolled		$ 3,593	$ 3,704	$ 3,532
Revenue per enrolled		$ 10,349	$ 10,310	$ 10,874
Revenue per enrolled per each of 180 days		$ 57	$ 57	$ 60
State Funding allocation per enrolled		$ 9,323	$ 9,440	$ 10,024
State Funding allocation per enrolled per 180 days		$ 52	$ 52	$ 56
Expenditure per enrolled		$ 9,838	$ 10,190	$ 10,991
Expenditure per enrolled per each of 180 days		$ 55	$ 57	$ 61
Property Tax Rate		**$ 1.01400**	**$ 1.01400**	**$ 1.01110**
Fund 199	Maintenance & Operations	$ 0.75960	$ 0.75960	$ 0.75670
Fund 599	Debt Service	$ 0.25440	$ 0.25440	$ 0.25440
Operating Days in a year		360	360	360
School Days in a year		180	175	175
Recommended days of fund balance (25%)		90	90	90
Operating Expenditure per each of 360 days		$ 913,476	$ 948,278	$ 1,038,083
Fund Balance per each of 360 days		$ 333,593	$ 344,704	$ 333,593
Operating Expenditure for 90 days (25%)		$ 82,212,876	$ 85,345,018	$ 93,427,500
Fund Balance Days of Expenditure		131	131	116
Fund Balance Days differs than 90 recommended		41	41	26
Amount differs from 90 days		$ 37,880,689	$ 38,748,547	$ 26,666,065

ECISD Website - Finance Division



https://www.ectorcountyisd.org/departments/finance/financial-information

Budget Book

By Campus and Department

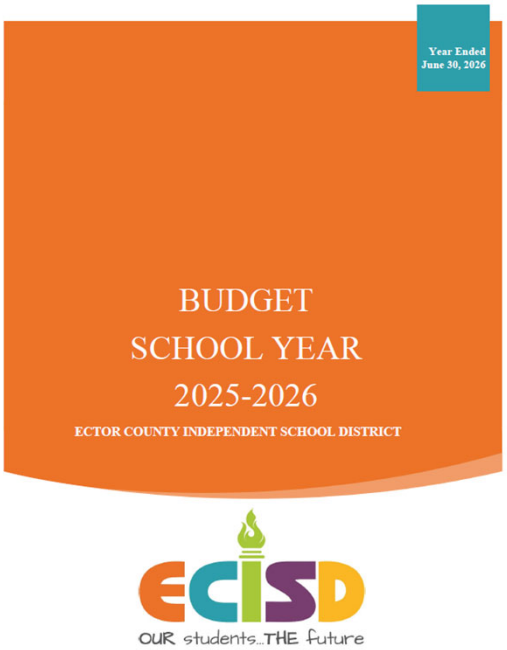


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105	Cameron Elementary School	20
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113	Sam Houston Elementary School	26
114	Ireland Elementary Magnet School	27
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Budgets to Adopt

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
REQUIRED BUDGETS TO ADOPT
2025-2026

Codes		GENERAL FUND 2025-2026 PROPOSED BUDGET	SCHOOL NUTRITION FUND 2025-2026 PROPOSED BUDGET	DEBT SERVICE FUND 2025-2026 PROPOSED BUDGET	TOTAL 2025-2026 PROPOSED BUDGET
REVENUES					
5700	Local and Intermediate	149,148,691	1,154,150	48,949,768	199,252,609
5800	State	218,411,309	440,000	-	218,851,309
5900	Federal	[illegible]	[illegible]	-	22,223,478
	Total – All Revenues	369,560,000	21,817,628	48,949,768	440,327,396
APPROPRIATIONS					
11	Instruction	211,629,923	-	-	211,629,923
12	Instructional Resources and Media Servic	2,020,954	-	-	2,020,954
13	Curriculum and Staff Development	9,347,135	-	-	9,347,135
21	Instructional Leadership	5,662,506	-	-	5,662,506
23	School Leadership	21,728,046	-	-	21,728,046
31	Guidance, Counseling and Evaluation Ser	17,546,309	-	-	17,546,309
32	Social Work Services	1,732,378	-	-	1,732,378
33	Health Services	3,257,259	-	-	3,257,259
34	Student Transportation	11,909,952	-	-	11,909,952
35	Food Services	-	21,827,628	-	21,827,628
36	Co/Extra Curricular Activities	8,113,940	-	-	8,113,940
41	General Administration	9,493,017	-	-	9,493,017
51	Plant Maintenance and Operations	39,533,381	-	-	39,533,381
52	Security and Monitoring Services	6,640,841	-	-	6,640,841
53	Data Processing Services	14,904,098	-	-	14,904,098
61	Community Services	1,500,512	-	-	1,500,512
71	Debt Services	1,359,000	-	48,949,768	50,308,768
81	Facilities Acquisition and Construction	4,431,749	-	-	4,431,749
92	Recapture Payment to state	-	-	-	-
93	Recapture Incremental Costs	-	-	-	-
99	Intergovernmental Charges	2,374,000	-	-	2,374,000
	Total – All Appropriations	373,185,000	21,827,628	48,949,768	443,962,396
OTHER FINANCING SOURCES/(USES)					
7000	Other Financing Sources	150,000	10,000	-	160,000
8000	Other Financing Uses	525,000	-	-	525,000
	Total – Other Financing Sources (	375,000	10,000	-	(365,000)
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	(4,000,000)	-	-	(4,000,000)
	Fund Balance Beginning (Estimated)	124,500,000	9,955,375	38,573,028	173,028,403
		(4,000,000)	-	-	(4,000,000)
3000	Fund Balance Ending (Estimated)	120,500,000	9,955,375	38,573,028	169,028,403

Ector County Independent School District
General Operating Fund 199
Adopted Budget by Function and Object
for Fiscal Year 2025-2026
at June 24, 2025

ECISD Finance Division

Object Code	Estimated Revenue	Per Enrolled 34,000	2025 - 2026 Budget
5700	Local Revenue	$ 4,387	$ 149,148,691
5800	State Revenue	$ 6,424	$ 218,411,309
5900	Federal Revenue	$ 59	$ 2,000,000
	Total Revenues		**$ 369,560,000**
7900	Other Sources	$ 4	$ 150,000
	Total Estimated Revenue & Other Sources	$ 10,874	$ 369,710,000

Property tax collections are based on Current Year re-timated valuations

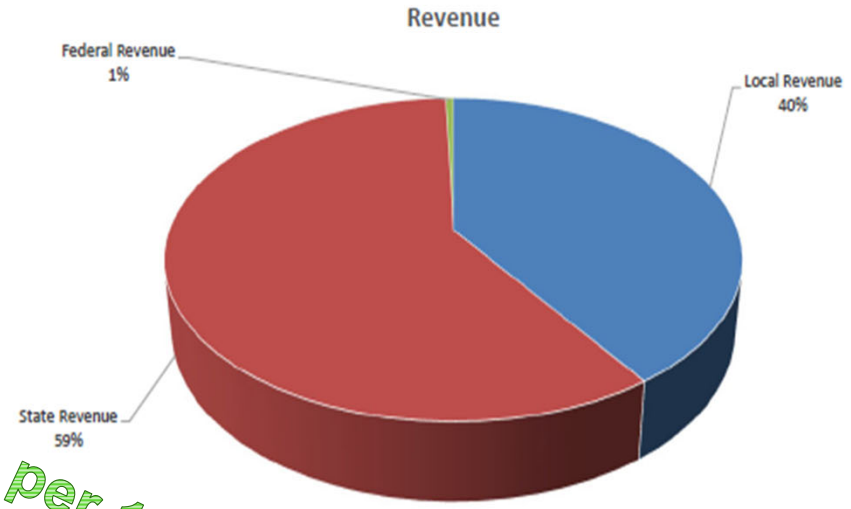
Function Code	Budgeted Expenditures	%	Per Enrolled 34,000	Totals	Payroll 6100	Services 6200	Supplies 6300	Misc 6400	Debt 6500	Capital Exp 6600
11	Instruction	57%	$ 6,224	$ 211,629,923	$ 188,239,835	$ 10,145,952	$ 11,809,260	$ 1,136,876	$ -	$ 298,000
12	Instructional Resources & Media S	1%	$ 59	$ 2,020,954	$ 1,811,940	$ 38,814	$ 78,200	$ 60,000	$ -	$ 32,000
13	Curr & Instructional Staff Develop	3%	$ 275	$ 9,347,135	$ 6,257,625	$ 1,513,995	$ 440,570	$ 1,125,945	$ -	$ 9,000
21	Instructional Leadership	2%	$ 167	$ 5,662,506	$ 4,923,271	$ 93,560	$ 294,320	$ 341,355	$ -	$ 10,000
23	School Leadership	6%	$ 639	$ 21,728,046	$ 20,265,171	$ 220,511	$ 775,161	$ 445,203	$ -	$ 22,000
31	Guidance & Counseling Services	5%	$ 516	$ 17,546,309	$ 14,971,687	$ 833,867	$ 1,583,111	$ 176,144	$ -	$ 1,500
32	Social Services	0%	$ 51	$ 1,732,378	$ 1,119,228	$ 575,170	$ 8,900	$ 26,080	$ -	$ 3,000
33	Health Services	1%	$ 96	$ 3,257,259	$ 3,135,119	$ 27,380	$ 70,745	$ 23,015	$ -	$ 1,000
34	Pupil Transportation	3%	$ 350	$ 11,909,952	$ 7,197,169	$ 626,500	$ 1,494,700	$ 1,584,583	$ -	$ 1,007,000
36	Co-Curricular Activities	2%	$ 239	$ 8,113,940	$ 3,351,322	$ 832,185	$ 483,850	$ 3,438,583	$ -	$ 8,000
41	General Administration	3%	$ 279	$ 9,493,017	$ 6,527,618	$ 1,587,575	$ 318,005	$ 1,041,819	$ -	$ 18,000
51	Plant Maintenance	11%	$ 1,163	$ 39,533,381	$ 16,121,058	$ 14,790,443	$ 3,048,100	$ 4,792,700	$ -	$ 781,080
52	Security & Monitoring Services	2%	$ 195	$ 6,640,841	$ 4,672,993	$ 625,650	$ 592,450	$ 118,748	$ -	$ 631,000
53	Data Processing Services	4%	$ 438	$ 14,904,096	$ 4,890,061	$ 4,208,317	$ 1,124,588	$ 254,223	$ -	$ 4,426,909
61	Community Services	0%	$ 44	$ 1,500,512	$ 1,287,992	$ 22,700	$ 64,800	$ 122,520	$ -	$ 2,500
71	Debt Service	0%	$ 40	$ 1,359,000	$ -	$ -	$ -	$ -	$ 1,359,000	$ -
81	Facilities Acquisition and Constru	1%	$ 130	$ 4,431,749	$ -	$ -	$ -	$ -	$ -	$ 4,431,749
91	Recapture Payment to state	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92	Recapture Incremental Costs	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93	Shared Service Arrangement	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
99	Inter-Governmental Charges	1%	$ 70	$ 2,374,000	$ -	$ 2,374,000	$ -	$ -	$ -	$ -
	Total Budgeted Expenditures	100%	10,976	**$ 373,185,000**	**$ 284,772,089**	**$ 38,516,619**	**$ 22,166,760**	**$ 14,687,794**	**$ 1,359,000**	**$ 11,682,738**
					76.3%	10.3%	5.9%	3.9%	0.4%	3.1%
00-8XXX	Other Uses		$ 15	525,000						
	Total Exp & Operating Transfer Out		$ 10,991	373,710,000						
	Estimated Increase (Decrease) to Fund Balance			$ (4,000,000)						

	Expenditure Object Code Summary			
6100	Salaries and Benefits	$ 8,376	$ 284,772,089	
6200	Contracted Services	$ 1,133	$ 38,516,619	(includes recapture obj 6224 if any and lobbying obj 6214) $ 4,000
6300	Supplies and Materials	$ 652	$ 22,166,760	
6400	Other Operating Expenses	$ 432	$ 14,687,794	(includes statutorily required postings in newspaper obj 6491) $ 12,100
6500	Debt Service	$ 40	$ 1,359,000	
6600	Capital Outlay	$ 344	$ 11,682,738	
8900	Other Uses	$ 15	$ 525,000	
	Total Exp & Operating Transfer Out	$ 10,991	**$ 373,710,000**	
			$ -	

Estimated Fund Balance at of 6/30/25 **$ 124,500,000**
Estimated Fund Balance at of 6/30/26 **$ 120,500,000**

General Fund

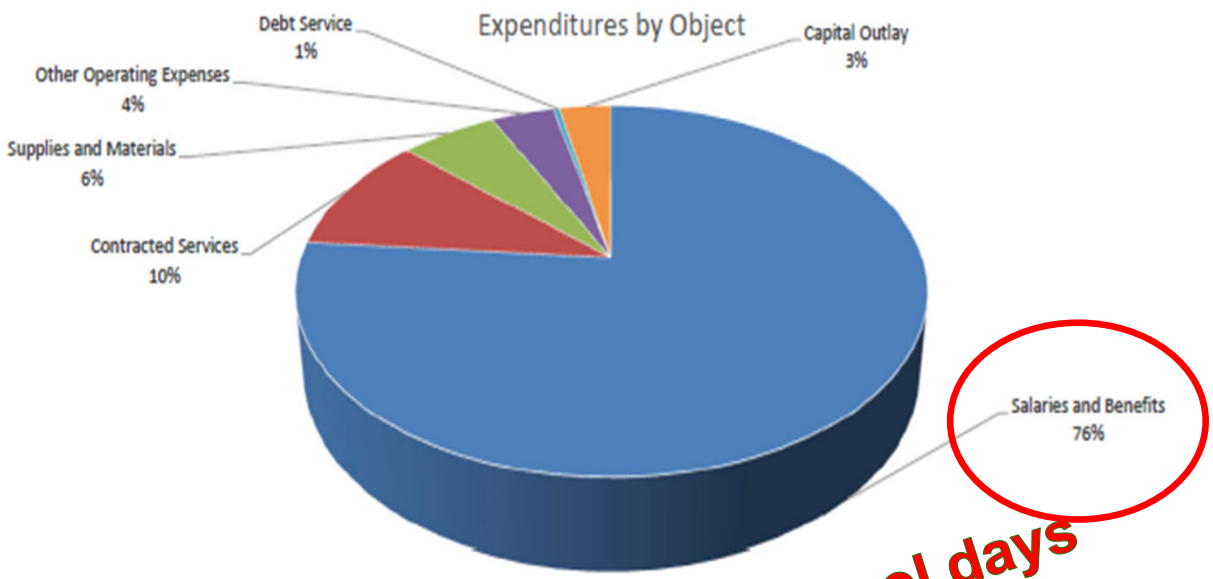
Revenue



Object Code	Estimated Revenue	Per Enrolled 34,000	2025 - 2026 Budget
5700	Local Revenue	$ 4,387	$ 149,148,691
5800	State Revenue	$ 6,424	$ 218,411,309
5900	Federal Revenue	$ 59	$ 2,000,000
	Total Revenues		$ 369,560,000
7900	Other Sources	$ 4	$ 150,000
	Total Estimated Revenue & Other Sources	$ 10,874	$ 369,710,000

$60 per attendee per 180 school days

General Fund

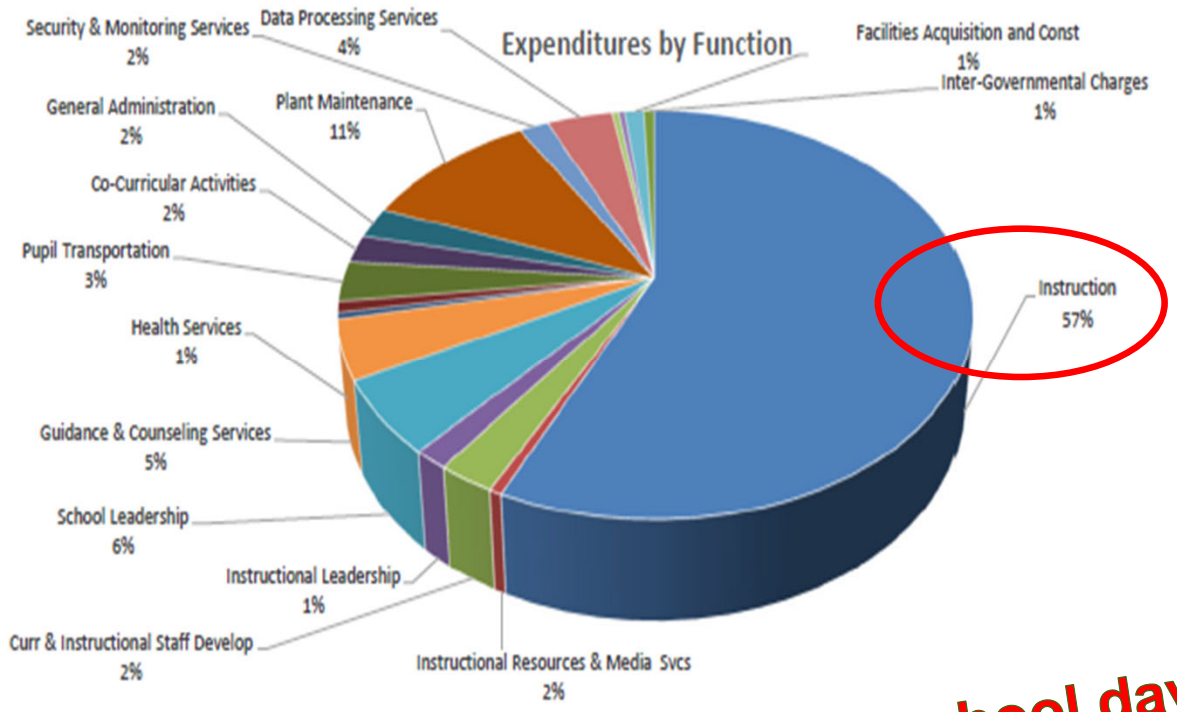


Expenditures By Object

Expenditure Object Code Summary				
6100	Salaries and Benefits	$	8,382	$ 285,002,089
6200	Contracted Services	$	1,133	$ 38,516,619
6300	Supplies and Materials	$	652	$ 22,166,760
6400	Other Operating Expenses	$	425	$ 14,457,794
6500	Debt Service	$	40	$ 1,359,000
6600	Capital Outlay	$	344	$ 11,682,738
8900	Other Uses	$	15	$ 525,000
	Total Exp & Operating Transfer Out	$	10,991	$ 373,710,000

$61 per enrolled per 180 school days

General Fund



$61 per enrolled per school day

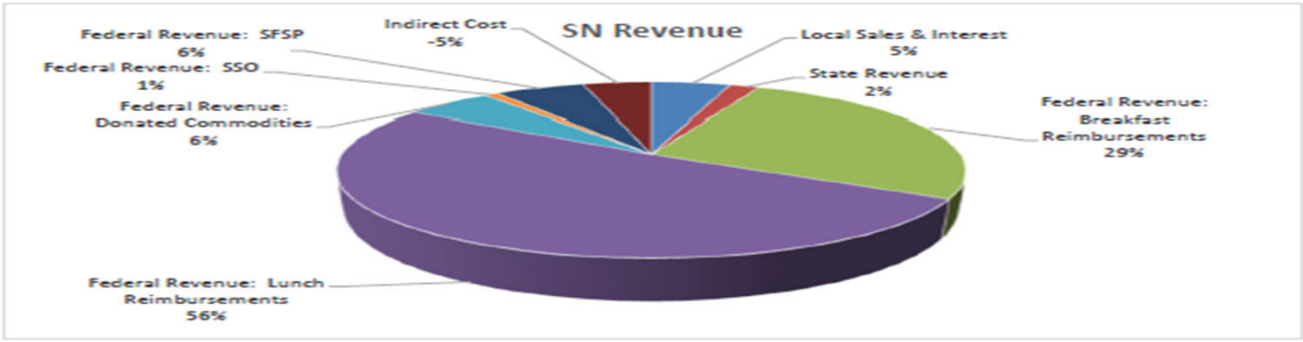
Expenditures by Function

Function Code	Budgeted Expenditures	%	Per Enrolled 34,000	Totals
11	Instruction	57%	$ 6,224	$ 211,629,923
12	Instructional Resources & Media	1%	$ 59	$ 2,020,954
13	Curr & Instructional Staff Develop	3%	$ 275	$ 9,347,135
21	Instructional Leadership	2%	$ 167	$ 5,662,506
23	School Leadership	6%	$ 639	$ 21,728,046
31	Guidance & Counseling Services	5%	$ 516	$ 17,546,309
32	Social Services	0%	$ 51	$ 1,732,378
33	Health Services	1%	$ 96	$ 3,257,259
34	Pupil Transportation	3%	$ 350	$ 11,909,952
36	Co-Curricular Activities	2%	$ 239	$ 8,113,940
41	General Administration	2%	$ 274	$ 9,310,815
51	Plant Maintenance	11%	$ 1,168	$ 39,715,583
52	Security & Monitoring Services	2%	$ 195	$ 6,640,841
53	Data Processing Services	4%	$ 438	$ 14,904,098
61	Community Services	0%	$ 44	$ 1,500,512
71	Debt Service	0%	$ 40	$ 1,359,000
81	Facilities Acquisition and Const	1%	$ 130	$ 4,431,749
91	Recapture Payment to state	0%	$ -	$ -
92	Recapture Incremental Costs	0%	$ -	$ -
93	Shared Service Arrangement	0%	$ -	$ -
99	Inter-Governmental Charges	1%	$ 70	$ 2,374,000
	Total Budgeted Expenditures	100%	10,976	$ 373,185,000

School Nutrition

REVENUE

Object Code	Revenue		Beginning/ Original Budget	%	Per Enrolled 34,000
5700	Local Sales & Interest	$	1,154,150	5%	
5800	State Revenue	$	440,000	2%	
5921	Federal Revenue:	Breakfast Reimbursements	$ 6,266,467	29%	
5922	Federal Revenue:	Lunch Reimbursements	$ 12,153,520	56%	
5923	Federal Revenue:	Donated Commodities	$ 1,284,491	6%	
5929	Federal Revenue:	SSO	$ 213,000	1%	
5939	Federal Revenue:	SFSP	$ 1,306,000	6%	
5929-01	Indirect Cost		$ (1,000,000)	-5%	
Total Revenue			$ 21,817,628	100%	$ 642
7900	Other Sources		$ 10,000		$ 0
	Total Estimated Revenue & Other Sources		$ 21,827,628		$ 642



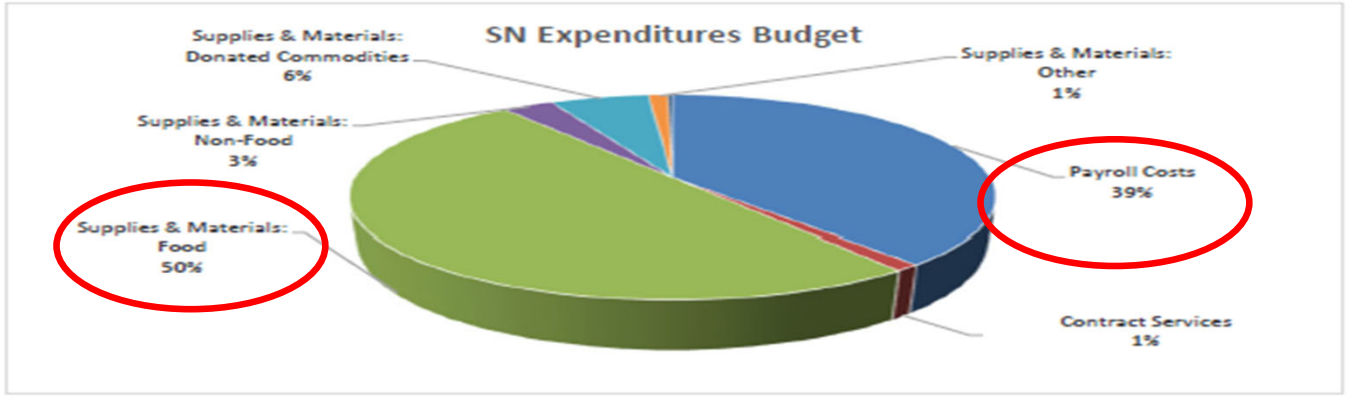
In 24/25, all students could eat free breakfast and lunch.

On average of 13,920 students (41%) ate FREE breakfast daily, and 18,052 (53%) ate FREE lunch daily.

School Nutrition

EXPENDITURES

Object Code	Fn Code	Expenditure		Beginning/ Original Budget	%		Per Enrolled 34,000
6100	35	Payroll Costs	$	8,386,253	39%		
6200	35	Contracted Services	$	237,000	1%		
6341	35	Supplies & Materials: Food	$	10,877,384	50%		
6342	35	Supplies & Materials: Non-Food	$	660,000	3%		
6344	35	Supplies & Materials: Donated Commodities	$	1,284,491	6%		
63xx	35	Supplies & Materials: Other	$	256,000	1%		
6400	35	Other Operating Expenses	$	56,500	0%		
			$	21,757,628	100%	$	640
6600		Capital Outlay	$	70,000		$	2
Total Expenditures			$	21,827,628		$	642
			$	-			
		Estimated Fund Balance at of 6/30/25	$	9,955,375			
		Estimated Fund Balance at of 6/30/26	$	9,955,375			
		Estimated Change in Fund Balance	$	-			

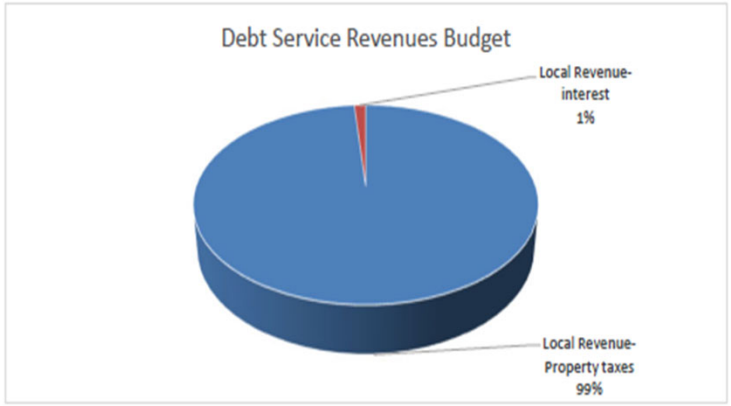




Debt Service

REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 34,000
571x	Local Revenue-Property taxes	$ 48,319,768	99%	
574x	Local Revenue-interest	$ 630,000	1%	
5800	State Revenue (homestead exemption made whole)	$ -	0%	
7900	Other Resources - Bond Issuance Costs	$ -	0%	
Total Revenue		$ 48,949,768	100%	$ 1,440



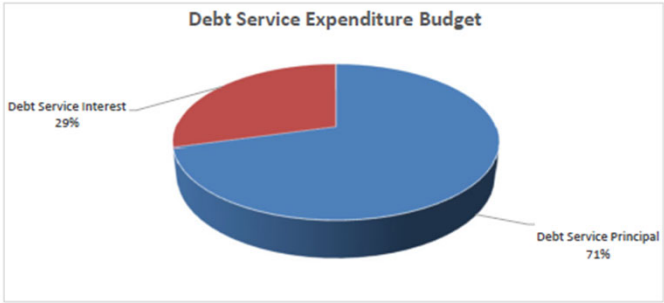
EXPENDITURES

Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 34,000
6511	Debt Service Principal	$ 34,640,000	71%	
6521	Debt Service Interest	$ 14,297,998	29%	
6524	Debt Service - Bond Issuance Costs	$ -	0%	
6599	Debt Service Fees	$ 11,770	0%	
8900	Debt Service - Bond Issuance Costs		0%	
Total Expenditures - Function 71		$ 48,949,768	100%	$ 1,440
		$ -		

Net Change in Fund Balance

Estimated Fund Balance at of 6/30/25	$ 38,573,028	For payments in 2025/2026
Estimated Fund Balance at of 6/30/26	$ 38,573,028	For payments beginning 1.5 months later in Aug
Estimated Change in Fund Balance	$ -	

Notes Debt Service payments are due in Feb and August of each year.
Fund Balance will be used to make August principal and interest payments in August 2026.



Revenues and Expenditures totaling nearly $49 million include $31 million to pay bonds 1.5 months after end of year hence the need for the fund balance. Includes planned expenditures to pay February bond payments of $7 million and additional amounts on restructured bonds, defease (pre-pay) a portion of outstanding bonds, save future interest costs, and/or retain additional state aid for loss of property tax revenues due to increased homestead exemption.

Budget Summary Report for ECTOR COUNTY ISD

	2024 - 2025 Actual Budget		
		Aggregrate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	$201,638,401	$6,019
12	Instructional Resources, Media Services	$2,649,424	$79
13	Curriculum Development & Staff Development	$8,692,543	$259
95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$212,980,368	$6,358
Instructional Support			
21	Instructional Leadership	$5,291,712	$158
23	School Leadership	$22,003,482	$657
31	Guidance & Counseling, Evaluation	$17,552,717	$524
32	Social Work Services	$1,763,930	$53
33	Health Services	$3,206,566	$96
36	Co-curricular/ Extra-curricular Activities	$7,988,823	$238
	Total	$57,807,230	$1,726

	2025 - 2026 "Proposed" Budget		
		Aggregrate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	$211,629,923	$6,224
12	Instructional Resources, Media Services	$2,020,954	$59
13	Curriculum Development & Staff Development	$9,347,135	$275
95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$222,998,012	$6,559
Instructional Support			
21	Instructional Leadership	$5,662,506	$167
23	School Leadership	$21,728,046	$639
31	Guidance & Counseling, Evaluation	$17,546,309	$516
32	Social Work Services	$1,732,378	$51
33	Health Services	$3,257,259	$96
36	Co-curricular/ Extra-curricular Activities	$8,113,940	$239
	Total	$58,040,438	$1,707
			$0

Central Administration				Central Administration			$0
41	General Administration	$9,242,179	$276	41	General Administration	$9,476,917	$279
41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$17,105	$1	41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$12,100	$0
41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$4,000	$0	41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$4,000	$0
	Total:	$9,263,284	$277		Total:	$9,493,017	$279

District Operations			
51	Plant Maintenance & Operations	$42,188,035	$1,259
52	Security and Monitoring	$7,726,312	$231
53	Data Processing	$9,919,507	$296
34	Student Transportation	$11,305,543	$337
35	Food Services	$24,018,655	$717
	Total:	$95,158,052	$2,841
Debt Service			
71	Debt Service	$26,251,920	$784
Other			
61	Community Service	$1,911,998	$57
81	Facilities Acquisition and Construction	$2,679,899	$80
91	Contracted Instructional Services Between Public schools	$0	$0
92	Incremental Cost Associated with Chapter 41 School Districts	$0	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$0	$0
97	Payments to Tax Increment Funds	$0	$0
99	Inter-government charges not Defined in Other codes	$2,260,855	$67
	Total:	$6,852,752	$205
	Grand Total:	$408,313,606	

District Operations			
51	Plant Maintenance & Operations	$39,533,381	$1,163
52	Security and Monitoring	$6,640,841	$195
53	Data Processing	$14,904,098	$438
34	Student Transportation	$11,909,952	$350
35	Food Services	$21,827,628	$642
	Total:	$94,815,900	$2,789
Debt Service			
71	Debt Service	$50,308,768	$1,480
Other			
61	Community Service	$1,500,512	$44
81	Facilities Acquisition and Construction	$4,431,749	$130
91	Contracted Instructional Services Between Public schools	$0	$0
92	Incremental Cost Associated with Chapter 41 School Districts	$0	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$0	$0
97	Payments to Tax Increment Funds	$0	$0
99	Inter-government charges not Defined in Other codes	$2,374,000	$70
	Total:	$8,306,261	$244
	Grand Total:	$443,962,396	

Difference	$35,648,790
Percent Change	8.73%

Mostly is required teacher pay increase

Property Tax

50-280 (Rev -4-22/6)

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 p.m. Tuesday, June 24, 2025 in the ECISD Central Administration Office first floor Board Room at 802 N. Sam Houston, Odessa TX. **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	$ .7567	/$100 (Proposed rate for maintenance and operations)
School Debt Service Tax approved by local voters	$ .2544	/$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Rates 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	9.47	%	increase
Debt service	96.78	%	increase
Total expenditures	15.40	%	increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$ 24,339,746,048	$ 25,734,848,414
Total appraised value* of new property**	$ 1,836,819,063	$ 82,888,915
Total taxable value*** of all property	$ 17,582,027,735	$ 18,466,890,043
Total taxable value*** of new property**	$ 1,479,809,046	$ 47,559,779

* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04 (8).
** "New property" is defined by Tax Code Section 26.012 (17).
*** "Taxable value" is defined by Tax Code Section 1.04 (10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness*	$ 332,570,000

* Outstanding Principal for 2025/26

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	$ .75960	$ .25440	$ 1.01400	$ 5,976	$ 5,946
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ .68795	$ .28518	$ .97314	$ 6,042	$ 6,146
Proposed Rate	$ .75670	$ .25440	$ 1.01110	$ 6,161	$ 6,533

** 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	$ 220,486	$ 234,608
Average Taxable Value of Residences	$ 85,984	$ 94,836
Last Year's Rate Versus Proposed Rate per $100 Value	$ 1.0140	$ 1.0111
Taxes Due on Average Residence	$ 871.88	$ 958.89
Increase (Decrease) in Taxes		$ 87.01

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 Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $1.0111. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.0111.

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)	$ 67,196,887
Interest & Sinking Fund Balance(s)	$ 11,302,261

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit https://Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.
The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Based on estimated property values in April 2025

Published in Newspaper on 6/14/25

Let's look closer….

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* Outstanding Principal for 2025/26

Reduced tax rate

Approximate increase in total appraised and taxable value: 5%

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The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the

Gross revenue per penny of tax: $1.9 million

Approximate increase in average homestead value: 6%

Approximate increase in average homestead taxes: $87

Note: Homestead exemption expected to increase from $100k to $140k in November which will reduce taxable value and tax

Maximum Compressed Rate (MCR) No New Revenue (NNR) and Voter Approved Tax Rate (VATR)

Appendix

Texas Administrative Code

TITLE 19	EDUCATION
PART 2	TEXAS EDUCATION AGENCY
CHAPTER 61	SCHOOL DISTRICTS
SUBCHAPTER AA	COMMISSIONER'S RULES ON SCHOOL FINANCE
RULE §61.1000	Maximum Compressed Tax Rate Calculation and Data Collection

Preliminary rate as of June 2025. TEA final calculated rate will be available in August 2025 prior to adoption of tax rate in September.

	HB 3		SS #2		Continuation of 24-25	
	2019-20		2024-25		2025-26	
1) Compressed Tax Rate (MCR)		0.9300		0.6213		0.6213
2) Plus: Greater of (A) or (B):						
(A) Enrichment Tax Rate for Preceding Year	1.1700		0.1383		0.1383	
	1.0000					
Less: Compression of Copper Pennies	0.0317		0.0000		0.0029	
	0.1383		0.1383		0.1354	
(B) $0.05	0.0400	0.1383	0.0500	0.1383	0.0500	0.1354
3) M&O "Voter-Approval" (Rollback) Rate		1.0683		0.7596		0.75670
(4) Plus Debt Rate		0.1096		0.2544		0.2544
(5) Total Maximum Rate Without TRE (#3 + #4)		1.1779		1.0140		1.0111

Limit on Local Compression

To maintain tax rate equity, no district may have an MCR less than 90 percent of any other district. The limit on local compression for TY 2025 is $0.5689 ($0.6322* 0.90). This results in a range of possible TY 2025 MCRs of $0.5689 to $0.6322.

Additional Pending Tax Rate Compression Calculations

The Texas Education Agency (TEA) will open a data collection (the Local Property Value Survey or LPVS) from July 18, 2025, through August 1, 2025. This data collection will focus on local school district property tax data for TY 2025 and historical local property values. TEA will use the locally estimated property value growth rates to calculate estimates of Comptroller-certified taxable property values used for state funding purposes (i.e., "T2" property values) and then will determine and make available maximum compressed Tier One tax rates in August 2025. More details related to this data collection will be shared in the July 2025 Public School Funding Updates newsletter. Please visit https://public.govdelivery.com/accounts/TXTEA/subscriber/new to sign up for these email updates.

Ector County ISD
Tax Rate History
Per $100 valuation
Required by Section 26.16 Texas Tax Code

ECISD Finance Division

Fiscal Year	M&O Rate	I&S Rate	Total Tax Rate	Change
2003/04	1.500000	0.061000	1.561000	
2004/05	1.450000	0.069200	1.519200	-2.68%
2005/06	1.280000	0.072500	1.352500	-10.97%
2006/07	1.030000	0.080000	1.110000	-17.93%
2007/08	1.030000	0.082000	1.112000	0.18%
2008/09	1.040000	0.082000	1.122000	0.90%
2009/10	1.040000	0.088600	1.128600	0.59%
2010/11	1.040000	0.095000	1.135000	0.57%
2011/12	1.040000	0.095000	1.135000	0.00%
2012/13	1.040000	0.079500	1.119500	-1.37%
2013/14	1.040000	0.121000	1.161000	3.71%
2014/15	1.040000	0.121000	1.161000	0.00%
2015/16	1.040000	0.110000	1.150000	-0.95%
2016/17	1.040000	0.110000	1.150000	0.00%
2017/18	1.040000	0.109570	1.149570	-0.04%
2018/19	1.170000	0.109570	1.279570	11.31%
2019/20	1.068350	0.109570	1.177920	-7.94%
2020/21	1.054700	0.123220	1.177920	0.00%
2021/22	1.051700	0.126220	1.177920	0.00%
2022/23	0.981000	0.196920	1.177920	0.00%
2023/24	0.759600	0.254400	1.014000	-13.92%
2024/25	0.759600	0.254400	1.014000	0.00%
2025/26	0.756700	0.254400	1.011100	-0.29%



Proposed Tax Rate compared to prior year

- The total tax rate is the slightly less than the prior year.
- The M&O tax rate is slightly less.
- The I&S tax rate is the same.
- The total tax rate is at or below the voter approval rate.
- The total tax rate is at or under the maximum tax rate allowed without a tax rate election.
- The M&O tax rate is at or below the voter approval/rollback/no new revenue tax rate.
- The I&S tax rate is at or below the allowable to cover bond costs.

Note: The final tax rate will be proposed and adopted after the certified values are received in July. (Texas Tax Code 26.05). TEA will provide the maximum tax rate in August and all will be presented in the September board meeting.

Ector County ISD

Budget & Tax Rate Hearing

2025 – 2026

Presented by: Deborah Ottmers, ECISD Chief Financial Officer

6/24/2025