

2023 2024
Budget Book Summary
Budgets to Adopt

	Page
Summary	**2**
Funds:	
General Fund	**3**
School Nutrition Fund	**5**
Debt Service Fund	**6**
Appendix:	
Tax Rate: Maximum, Voter Approved, No New Revenue	**7**



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
REQUIRED BUDGETS TO ADOPT
2023-2024

Codes		GENERAL FUND 2023-2024 PROPOSED BUDGET	SCHOOL NUTRITION FUND 2023-2024 PROPOSED BUDGET	DEBT SERVICE FUND 2023-2024 PROPOSED BUDGET
REVENUES				
5700	Local and Intermediate	169,500,000	675,320	46,118,500
5800	State	156,203,451	430,300	401,500
5900	Federal	6,000,000	16,958,658	-
	Total - All Revenues	331,703,451	18,064,278	46,520,000
APPROPRIATIONS				
11	Instruction	202,095,977	-	-
12	Instructional Resources and Media Services	2,159,943	-	-
13	Curriculum and Staff Development	8,719,086	-	-
21	Instructional Leadership	5,656,651	-	-
23	School Leadership	21,539,711	-	-
31	Guidance, Counseling and Evaluation Services	13,981,624	-	-
32	Social Work Services	1,811,527	-	-
33	Health Services	3,254,406	-	-
34	Student Transportation	10,125,228	-	-
35	Food Services	-	18,064,278	-
36	Co/Extra Curricular Activities	8,162,823	-	-
41	General Administration	9,030,571	-	-
51	Plant Maintenance and Operations	38,015,291		-
52	Security and Monitoring Services	3,787,609	-	-
53	Data Processing Services	10,822,562	-	-
61	Community Services	1,558,309	-	-
71	Debt Services	1,294,300	-	46,520,000
81	Facilities Acquisition and Construction	1,500,000		
92	Recapture Payment to state	-	-	-
93	Recapture Incremental Costs	-	-	-
99	Intergovernmental Charges	2,132,882	-	-
	Total - All Appropriations	345,648,500	18,064,278	46,520,000
OTHER FINANCING SOURCES/(USES)				
7000	Other Financing Sources	(550,000)	-	-
8000	Other Financing Uses	525,000		
	Total - Other Financing Sources (Uses)	(25,000)	-	-
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	(13,920,049)	-	-
	Fund Balance Beginning (Estimated)	100,495,046	7,190,505	16,400,000
		(13,920,049)		
3000	Fund Balance Ending (Estimated)	86,574,997	7,190,505	16,400,000

Ector County Independent School District
General Operating Fund 199
Adopted Budget by Function and Object
for Fiscal Year 2023 - 2024
at June 20, 2023

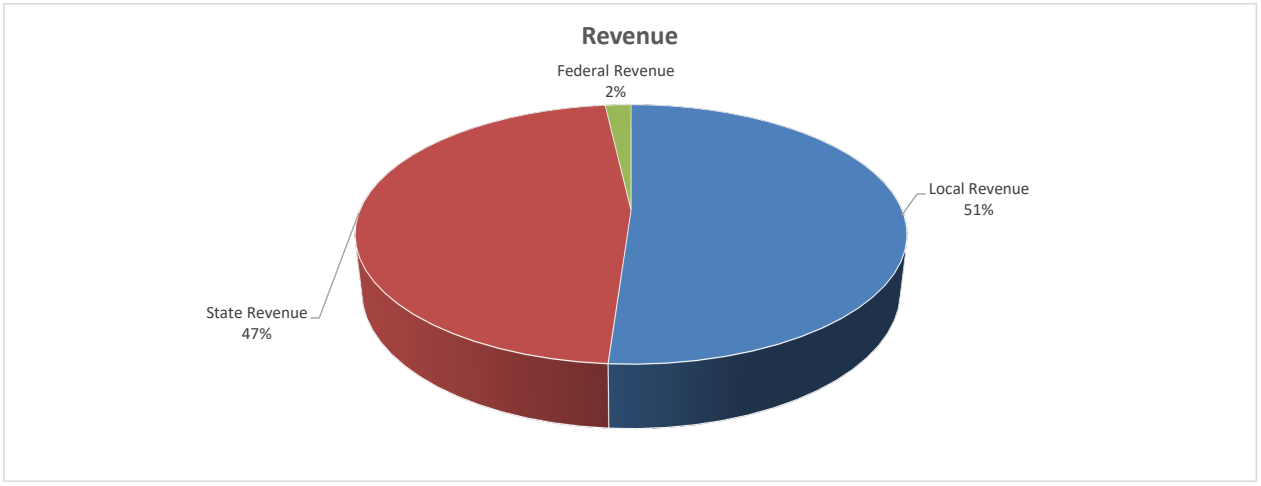
Object Code	Estimated Revenue	Per Enrolled 33,500	2023 - 2024 Budget	
5700	Local Revenue	$ 5,060	$ 169,500,000	(Includes property tax collections which are based on CURRENT YEAR estimated valuations)
5800	State Revenue	$ 4,663	$ 156,203,451	
5900	Federal Revenue	$ 179	$ 6,000,000	
	Total Revenues		**$ 331,703,451**	
7900	Other Sources	$ 16	$ 550,000	
	Total Estimated Revenue & Other Sources	$ 9,918	**$ 332,253,451**	

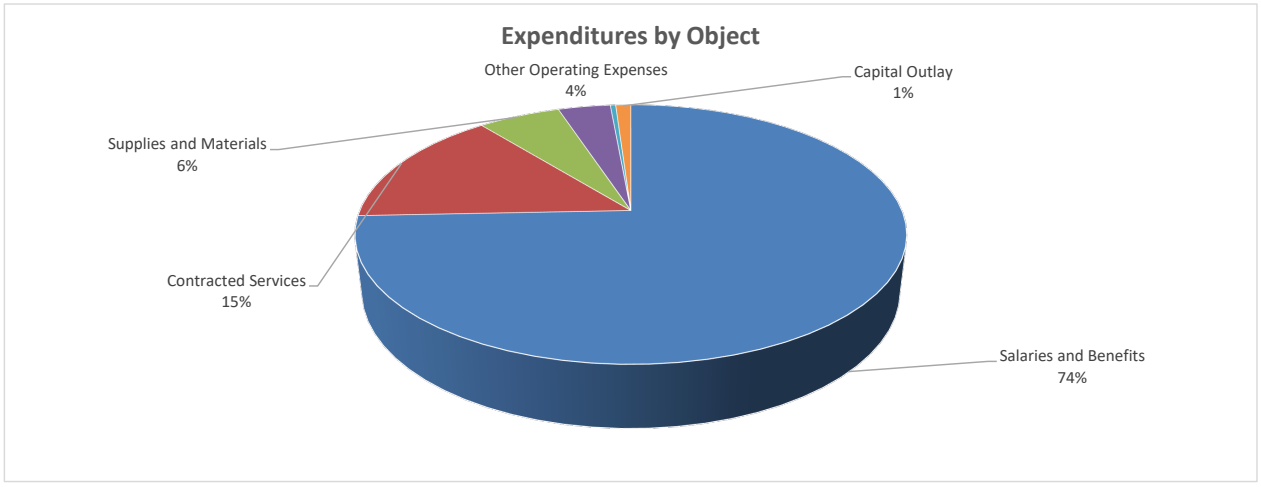
Function Code	Budgeted Expenditures	%	Per Enrolled 33,500	Totals	Payroll 6100	Services 6200	Supplies 6300	Travel/Misc 6400	Debt 6500	Capital Exp 6600
11	Instruction	58%	$ 6,033	$ 202,095,977	$ 166,542,063	$ 24,651,250	$ 9,356,737	$ 1,247,927	$ -	$ 298,000
12	Instructional Resources & Media S	1%	$ 64	$ 2,159,943	$ 1,894,457	$ 43,800	$ 129,686	$ 60,000	$ -	$ 32,000
13	Curr & Instructional Staff Develop	3%	$ 260	$ 8,719,086	$ 6,603,432	$ 803,330	$ 456,826	$ 846,498	$ -	$ 9,000
21	Instructional Leadership	2%	$ 169	$ 5,656,651	$ 4,803,171	$ 209,200	$ 344,647	$ 289,633	$ -	$ 10,000
23	School Leadership	6%	$ 643	$ 21,539,711	$ 19,876,204	$ 168,070	$ 1,127,036	$ 365,401	$ -	$ 3,000
31	Guidance & Counseling Services	4%	$ 417	$ 13,981,624	$ 12,092,924	$ 365,111	$ 1,373,639	$ 148,450	$ -	$ 1,500
32	Social Services	1%	$ 54	$ 1,811,527	$ 931,278	$ 815,224	$ 37,245	$ 24,780	$ -	$ 3,000
33	Health Services	1%	$ 97	$ 3,254,406	$ 3,127,577	$ 14,100	$ 74,415	$ 37,314	$ -	$ 1,000
34	Pupil Transportation	3%	$ 302	$ 10,125,228	$ 6,201,928	$ 570,500	$ 1,611,800	$ 334,000	$ -	$ 1,407,000
36	Co-Curricular Activities	2%	$ 244	$ 8,162,823	$ 3,408,223	$ 934,000	$ 650,300	$ 3,162,300	$ -	$ 8,000
41	General Administration	3%	$ 270	$ 9,030,571	$ 6,331,778	$ 1,411,580	$ 308,520	$ 960,693	$ -	$ 18,000
51	Plant Maintenance	11%	$ 1,135	$ 38,015,291	$ 16,012,491	$ 13,744,800	$ 3,168,450	$ 4,751,150	$ -	$ 338,400
52	Security & Monitoring Services	1%	$ 113	$ 3,787,609	$ 3,086,417	$ 376,000	$ 251,944	$ 72,248	$ -	$ 1,000
53	Data Processing Services	3%	$ 323	$ 10,822,562	$ 4,748,166	$ 4,886,560	$ 926,506	$ 226,330	$ -	$ 35,000
61	Community Services	0%	$ 47	$ 1,558,309	$ 1,323,509	$ 44,600	$ 71,300	$ 117,400	$ -	$ 1,500
71	Debt Service	0%	$ 39	$ 1,294,300	$ -	$ -	$ -	$ -	$ 1,294,300	$ -
81	Facilities Acquisition and Construc	0%	$ 45	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
91	Recapture Payment to state	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92	Recapture Incremental Costs	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93	Shared Service Arrangement	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
99	Inter-Governmental Charges	1%	$ 64	$ 2,132,882	$ -	$ 2,132,882	$ -	$ -	$ -	$ -
	Total Budgeted Expenditures	100%	10,318	**$ 345,648,500**	**$ 256,983,618**	**$ 51,171,007**	**$ 19,889,051**	**$ 12,644,124**	**$ 1,294,300**	**$ 3,666,400**
					74.3%	**14.8%**	**5.8%**	**3.7%**	**0.4%**	**1.1%**
00-8XXX	Other Uses		$ 16	**525,000**						
	Total Exp & Operating Transfer Out		$ 10,334	**346,173,500**						
Estimated Increase (Decrease) to Fund Balance				**$ (13,920,049)**						

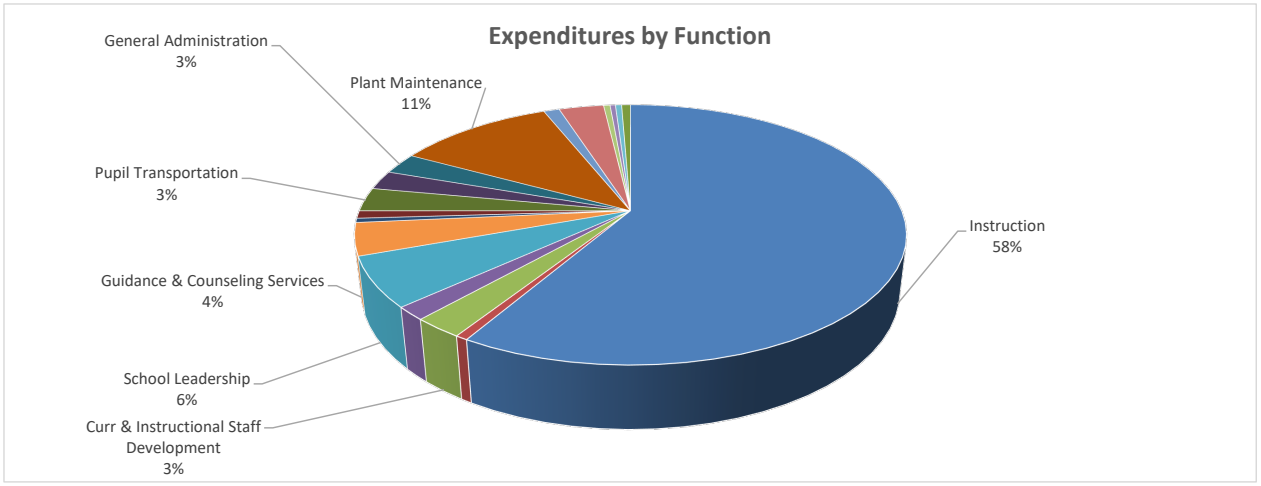
Expenditure Object Code Summary

6100	Salaries and Benefits	$ 7,671	$ 256,983,618		
6200	Contracted Services	$ 1,527	$ 51,171,007	(includes recapture obj 6224 if any and lobbying obj 6214)	$ 4,000
6300	Supplies and Materials	$ 594	$ 19,889,051		
6400	Other Operating Expenses	$ 377	$ 12,644,124	(includes statutorily required postings in newspaper obj 6491)	$ 16,675
6500	Debt Service	$ 39	$ 1,294,300		
6600	Capital Outlay	$ 109	$ 3,666,400		
8900	Other Uses	$ 16	$ 525,000		
	Total Exp & Operating Transfer Out	$ 10,334	**$ 346,173,500**		
			$ -		

Estimated Fund Balance at of 6/30/23	**$ 100,495,046**
Estimated Fund Balance at of 6/30/24	**$ 86,574,997**
Estimated Change in Fund Balance	$ (13,920,049)


Revenue
Federal Revenue
2%
Local Revenue
51%
State Revenue
47%

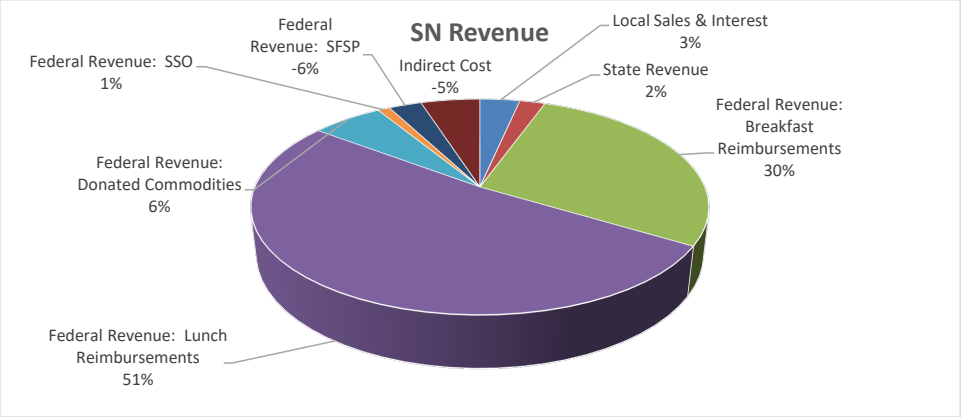

Expenditures by Object
Other Operating Expenses
4%
Capital Outlay
1%
Supplies and Materials
6%
Contracted Services
15%
Salaries and Benefits
74%


Expenditures by Function
General Administration
3%
Plant Maintenance
11%
Pupil Transportation
3%
Instruction
58%
Guidance & Counseling Services
4%
School Leadership
6%
Curr & Instructional Staff
Development
3%

Ector County Independent School District
School Nutrition Fund 240
Statement of Revenues and Expenditures
Budget 2023/2024
as of 6/20/23

REVENUE

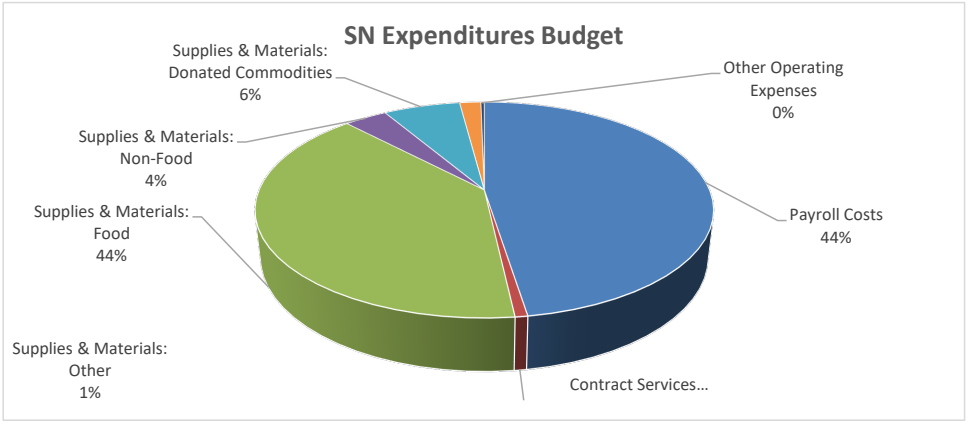
Object Code	Revenue		Beginning/ Original Budget	%	Per Enrolled 33,500
5700	Local Sales & Interest	$	675,320	4%	
5800	State Revenue	$	430,300	2%	
5921	Federal Revenue: Breakfast Reimbursements	$	5,638,262	31%	
5922	Federal Revenue: Lunch Reimbursements	$	10,364,720	57%	
5923	Federal Revenue: Donated Commodities	$	1,198,136	7%	
5929	Federal Revenue: SSO	$	204,540	1%	
5939	Federal Revenue: SFSP	$	553,000	3%	
5929-01	Indirect Cost	$	(1,000,000)	-6%	
Total Revenue		**$**	**18,064,278**	100%	$ 539



EXPENDITURES

Object Code	Fn Code	Expenditure		Beginning/ Original Budget	%	Per Enrolled 33,500
6100	35	Payroll Costs	$	8,541,566	47%	
6200	35	Contracted Services	$	134,000	1%	
6341	35	Supplies & Materials: Food	$	7,128,576	40%	
6342	35	Supplies & Materials: Non-Food	$	650,000	4%	
6344	35	Supplies & Materials: Donated Commodities	$	1,161,136	6%	
63xx	35	Supplies & Materials: Other	$	321,000	2%	
6400	35	Other Operating Expenses	$	53,000	0%	
			$	**17,989,278**	100%	$ 537
6600		Capital Outlay	$	75,000		
Total Expenditures			**$**	**18,064,278**		$ 539

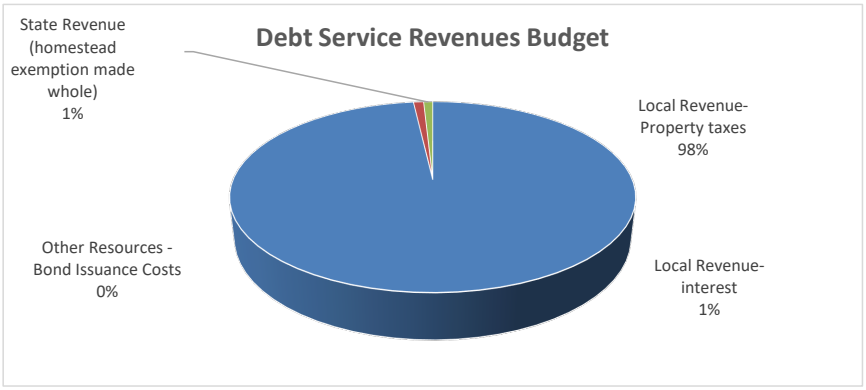
	$	-
Fund Balance estimated at 6/30/23	$	7,190,505
Change estimated during 2022/23	$	-
Fund Balance estimated 6/30/24	$	7,190,505



Ector County Independent School District
Debt Service Fund 599
Revenues and Expenditures
Budget FY 2023/24
at 6/20/23

REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 33,500
571x	Local Revenue-Property taxes	$ 45,668,232	98%	
574x	Local Revenue-interest	$ 450,268	1%	
5800	State Revenue (homestead exemption made whole)	$ 401,500	1%	
7900	Other Resources - Bond Issuance Costs	$ -	0%	
Total Revenue		**$ 46,520,000**	100%	$ 1,389



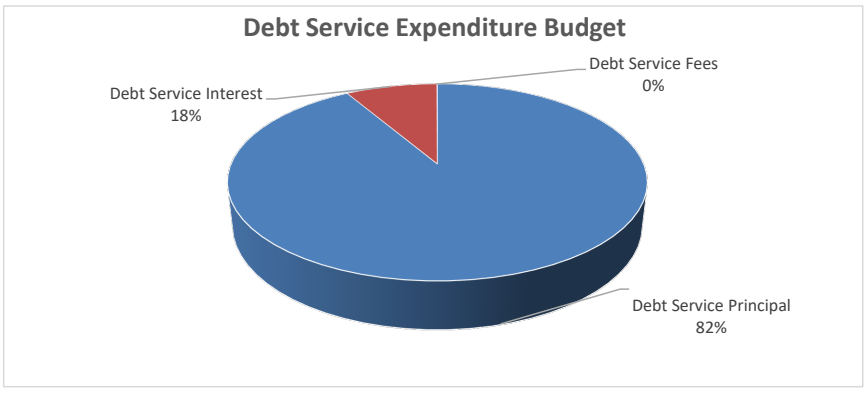
EXPENDITURES

Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 33,500
6511	Debt Service Principal	$ 42,580,000	92%	
6521	Debt Service Interest	$ 3,922,072	8%	
6524	Debt Service - Bond Issuance Costs	$ -	0%	
6599	Debt Service Fees	$ 17,928	0%	
8900	Debt Service - Bond Issuance Costs		0%	
Total Expenditures - Function 71		**$ 46,520,000**	100%	$ 1,389
		$ -		

Net Change in Fund Balance

Fund Balance estimated at 6/30/23	$ 16,400,000
Change estimated during 2023/24	$ -
Fund Balance estimated 6/30/24	$ 16,400,000

Notes Debt Service payments are due in Feb and August of each year.



Ector County ISD
Maximum Compressed Tax Rate
Based on April 2023 estimated values
for fiscal year 2023-2024
as of 6/13/23

Sec 48.255(b): St Compression % (SCP) = lesser of:	Current Law 21-22	SB1 22-23	SB 1 Carried Forward SB1 23-24
(1)	0.93	0.93	0.93
OR:			
(2) SCP = PYCP x 1.025 / (1 + ECPV)			
Prior Yr Compression Percentage (PYCP)	0.9164	0.9134	0.8941
Estimated Comptroller's Property Value growth (ECPV)	0.0184	0.0436	0.0382
SCP =	0.9223	0.8971	0.8827
OR:			
(3) Prior-yr %	0.9164	0.9134	0.8941
SCP [Lesser of (1), (2), or (3)]	0.9134	0.8941	0.8827
ıpression in accordance with Rider 3 of HB 1 (88th Legislature), as introduced			0.0775
State Compression %			0.8052

Sec 48.2551(b): Max Compressed Tax Rate (MCR): Lesser of (1) or (2):	Current Law 21-22	SB1 22-23	SB 1 Carried Forward SB1 23-24
(1) MCR = (1.025 X ((PYDPV+E) X PYMCR)) / DPV			
Prior Yr District Property Value (PYDPV)	15,430,253,572	15,245,722,555	16,987,007,404
Expiration of Ch 313 or some Ch 311 value limitation (E)	0	0	0
Prior Yr Maximum Compressed Rate (PYMCR)	0.9164	0.9134	0.8427
District Current Yr Property Value (DPV)	15,245,722,555	16,987,007,404	18,685,708,144
% OF VALUE GROWTH	-1.1959%	11.4215%	10.0000%
MCR if value growth is les than 2.5%	0.9164	N/A	N/A
MCR if value growth is equal to or exceeds 2.5%	N/A	0.8403	0.7852
MCR	0.9164	0.8402	0.7852
OR, (2) State Compression Rate (SCP) - this is the max MCR	0.9134	0.8941	0.8052
MCR [Lesser of (1) or (2)]	0.9134	0.8402	0.7852
this is the min MCR (Row 33 x .9)	0.8220	0.8046	0.7246
Template's calculated MCR	0.9134	0.8402	0.7852
(Based on T2 values entered on the Data Entry tab)			
TEA's "official/approved" MCR	0.9134	0.8427	Not Known Yet
Based on their "tax-rate-and-mcr" template - uses CAD values as of 7/25)			

	HB 1525		SB 1		88th Legislature HB1, as introduced	
	2021-22		2022-23		2023-24	
1) Compressed Tax Rate	$0.91340		$0.84270		$0.78520	
2) Plus: Greater of (A) or (B):						
(A) Enrichment Tax Rate for Preceding Year	0.1383		0.1383		0.1383	
Less: 2020-21 # of Copper Pennies Compressed	0.0000		0.0000		0.0000	
	0.1383		0.1383		0.1383	
(B) $0.05	0.0500	0.1383	0.0500	0.1383	0.0500	0.1383
3) M&O "Voter-Approval" (Rollback) Rate	1.0517		0.9810		0.9235	
(4) Plus Debt Rate	$0.12622		$0.19692		$0.25442	
(5) Total Maximum Rate Without TRE (#3 + #4)	$1.17792		$1.17792		$1.17792	