Ector County ISD

Budget & Tax Rate Hearing

2023 – 2024

Presented by: Deborah Ottmers, ECISD Chief Financial Officer

6/20/2023

Our Mission

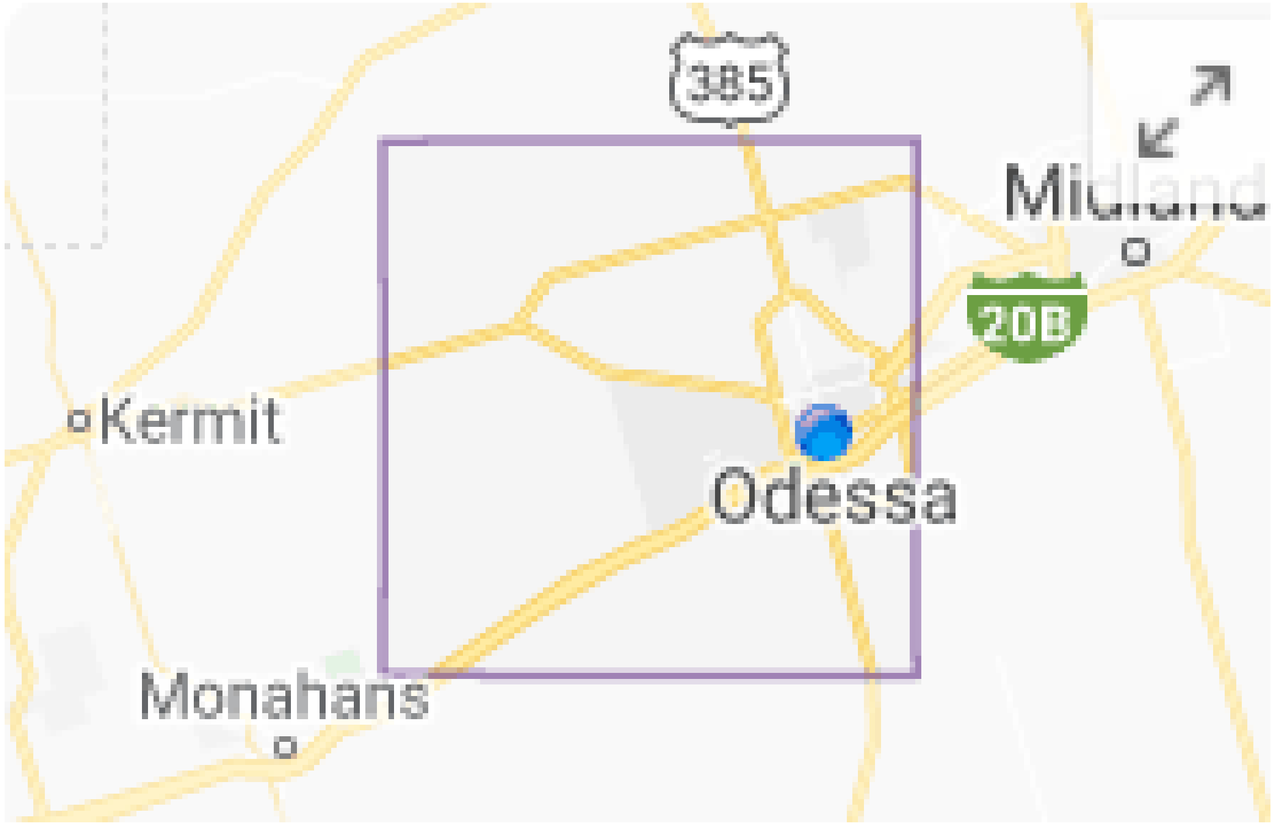
The mission of Ector County ISD is to inspire and challenge every student to be prepared for success and to be adaptable in an ever-changing society.

Our Vision



Serving….

- 33,500 students
- In 45 schools
- Over 945 square miles
- With approximately 4,200 staff



Major items included in Budget:

Based on 2023/2024 board budget priorities determined in December 2022

- Competitive Compensation Package
- School safety and facility improvements
- Equity weighted strategic campus staffing and funding allocations for special education, economically disadvantaged, and English language learners
- Modified zero-base budgeting for departments
- Mental health support systems
- Funding for fine and performing arts

ECISD
Budget Projections
General Fund
2023/2024
6/13/2023

current law
33,500 enrolled
95% attendance

		Audited 2019/20	Audited 2020/21	Audited 2021/22	Anticipated 2022/23	Proposed 2023/24
Enrolled (at snapshot at end of Oct)		33,822	31,881	31,810	33,340	33,500
Refined Average Daily Attendance (end)		29,754	28,669	28,572	30,440	31,155
Revenue						
57xx	Local - M&O Property Tax	$ 160,935,461	$157,601,471	$152,524,869	$155,000,000	$ 162,000,000
57xx	Local - Other	$ 4,574,014	$ 2,340,764	$ 3,810,912	$ 7,800,000	$ 7,500,000
5811	State- Available School Fund	$ 9,535,953	$ 18,350,861	$ 15,884,281	$ 17,986,810	$ 12,176,088
5812	State- Foundation School Program	$ 115,353,065	$101,613,254	$106,178,757	$118,058,802	$ 131,477,363
58xx	State - Other	$ 310,278	$ 1,250,749	$ 2,234,175	$ 1,500,000	$ 550,000
5831	State - TRS on Behalf	$ 13,235,877	$ 12,942,614	$ 12,921,787	$ 12,000,000	$ 12,000,000
59xx	Federal - Other	$ 2,791,272	$ 12,472,945	$ 10,376,058	$ 7,000,000	$ 6,000,000
7xxx	Other Sources	$ 69,131	$ 99,049	$ 532,462	$ 550,000	$ 550,000
	Total Revenue	**$ 306,805,051**	**$ 306,671,707**	**$304,463,301**	**$ 319,895,612**	**$ 332,253,451**
Expenditures						
61xx	Payroll-TRS on Behalf 6144	$ 13,235,877	$ 12,942,614	$ 12,921,787	$ 12,000,000	$ 12,000,000
	Payroll-	$ 207,820,644	$200,944,308	$227,229,212	$237,700,000	$ 217,316,628
	Payroll-raise/adj (3% hourly; 3% prof, targeted adj)					$ 9,000,000
	Payroll- not in pos control sys					$ 5,118,400
	Payroll-campus sub short term					$ 1,549,850
	Payroll-campus sub professional development					$ 619,940
	Payroll - extra pay requests					$ 2,870,000
	Payroll - summer					$ 2,493,800
	Payroll - new position non campus requests					$ 656,500
	Payroll - new stipends/suppl pay					$ 200,000
	Payroll - new campus staffing positons					$ 1,158,500
61xx	Charter - STEM Academy payroll					$ 4,000,000
62xx	Charter - STEM Academy other					$ 3,700,000
	Charter - Ector MS other					$ 14,100,000
	Charter - YMCA other					$ 1,300,000
62xx	Contracted Services	$ 23,460,402	$ 33,568,800	$ 30,895,755	$ 43,000,000	$ 31,927,007
63xx	Supplies	$ 25,095,643	$ 12,666,474	$ 17,797,549	$ 21,800,000	$ 19,889,051
64xx	Travel/Misc	$ 7,850,600	$ 7,870,482	$ 7,517,781	$ 9,000,000	$ 12,788,124
65xx	Debt Service	$ 481,389	$ 2,726,139	$ 989,124	$ 1,000,000	$ 1,294,300
66xx	Capital Outlay	$ 5,859,951	$ 5,568,847	$ 14,390,204	$ 5,000,000	$ 3,666,400
62xx-64xx	Campus Allocations (non payroll)					
8xxx	Other Uses	$ 611,605	$ 506,410	$ 306,166	$ 550,000	$ 525,000
61xx-63xx	various ($4m stud devices + payroll)					$ 10,371,226
61xx-63xx	various requests-moved to ESSER 3					$ (10,371,226)
61xx-66xx	various additional requests					$ 2,348,020
61xx-66xx	various requests-denied					$ (2,348,020)
	Total Expenditures	**$ 284,416,111**	**$ 276,794,074**	**$312,047,578**	**$ 330,050,000**	**$ 346,173,500**
PP Adj	Campus Activity Fund reclass		$ (933,607)			
Revenues Over(Under) Expenditures		**$ 22,388,940**	**$ 28,944,026**	**$ (7,584,277)**	**$ (10,154,388)**	**$ (13,920,049)**
	Note: Budget capital outlay in new year from fund balance reserves					
Ending Fund Balance		**$ 89,289,685**	**$ 118,233,711**	**$110,649,434**	**$ 100,495,046**	**$ 86,574,997**

ECISD Website - Finance Division

Finance

- Home
- + Activity & Discretionary Funds
- Administrative Procedures Manual
- + Bonds/Debt
- Chapter 313 Property Tax Value Limitation Agreements
- Financial Information ›
- Forms
- Organization Chart
- + Staff Directory

Financial Information

Expand All

2023-24 Financial Information

- 2023-24 Budget Book Summary ECISD Proposed Budget Funds 199 240 599
- 2023-24 Notice of Public Meeting ECISD for June 23
- 2023-24 Proposed Budget
- 2023-24 Web Posting for Proposed Budget

2022-23 Financial Information

- 2022-23 Adopted Budget
- 2022-23 Budget Book Summary ECISD Proposed Budget Funds 199 240 599
- 2022-23 Budget Hearing
- 2022-23 ECAD Tax Calc Worksheet CH313 50-884
- 2022-23 Maximum Compressed Tax Rate
- 2022-23 Notice of Public Meeting ECISD for June 22
- 2022-23 Notice of Public Meeting ECISD for September 22
- 2022-23 Tax Rate and Budget Information
- 2022-23 Tax Rate Hearing Sept 22
- 2022-23 Tax Rate Ordinance (signed)
- 2022-23 Tax Rate Proposed and History
- 2022-23 Web Posting for Adopted Budget
- 2022-23 Web Posting for Proposed Budget with Per Enrolled Comparison

https://www.ectorcountyisd.org/Page/5843

Budget Book

By Campus and Department

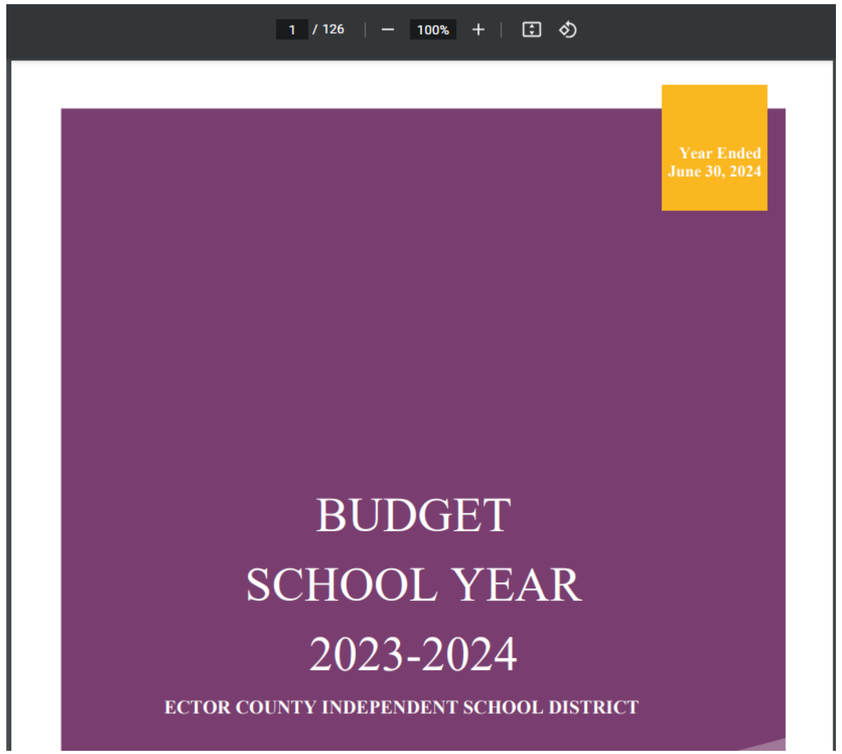


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Section III	Budget Detail (Organizational Units)	
002	Odessa High School	1
003	Permian High School	2
004	Alternative Education Center	3
005	Youth Center	4
009	Stem Academy	5
011	George H. W. Bush New Tech Odessa	6
014	Odessa Career and Technical Early College High School	7
015	Odessa Collegiate Academy	8
042	Bonham Middle School	9
043	Bowie Middle School	10
044	Crockett Middle School	11
045	Wilson Young Medal of Honor Middle School	12
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047	Ector Middle School	14
101	Gale Pond-Alamo Elementary School	15
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103	Burleson Elementary School	17
104	Burnet Elementary School	18

Budgets to Adopt

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	156,203,251	430,300	401,500
5900	Federal	6,000,000	16,958,658	-
	Total - All Revenues	331,703,251	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	8,162,823	18,064,278	-
36	Co/Extra Curricular Activities	9,030,571	-	-
41	General Administration	38,015,291	-	-
51	Plant Maintenance and Operations	3,787,609		-
52	Security and Monitoring Services	10,822,562	-	-
53	Data Processing Services	1,558,309	-	-
61	Community Services	1,294,300	-	-
71	Debt Services	1,500,000	-	46,520,000
81	Facilities Acquisition and Construction			
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	(13,920,249)	-	-
	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

ECISD Finance Division

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	$ 156,203,251	
5900	Federal Revenue	$ 179	$ 6,000,000	
	Total Revenues		$ 331,703,251	
7900	Other Sources	$ 16	$ 550,000	
	Total Estimated Revenue & Other Sources	$ 9,918	$ 332,253,251	

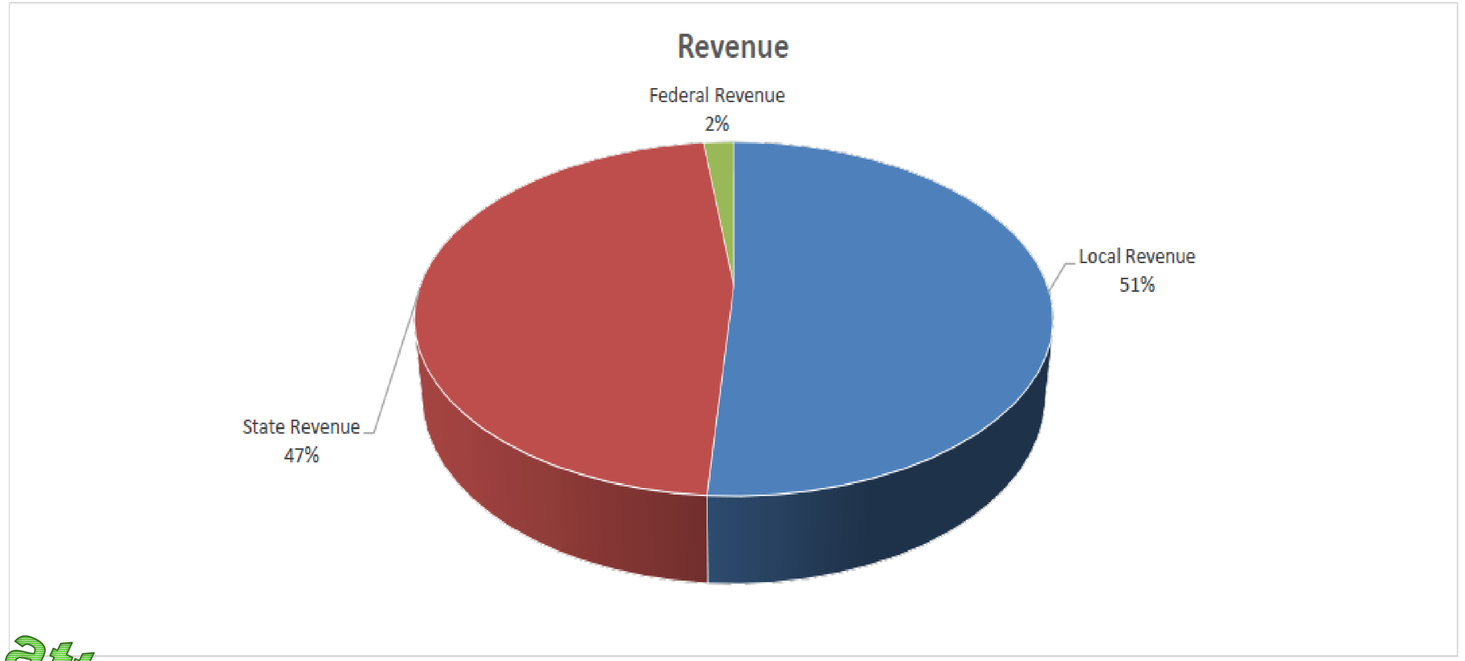
Function Code	Budgeted Expenditures	%	Per Enrolled 33,500	Totals	Payroll 6100	Services 6200	Supplies 6300	Travel/Misc 6400	Debt 6500	Capital Exp 6600
11	Instruction	58%	$ 6,033	$ 202,095,977	$ 166,542,063	$ 24,651,250	$ 9,356,737	$ 1,247,927	$ -	$ 298,000
12	Instructional Resources & Media :	1%	$ 64	$ 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	$ 603,330	$ 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	$ 19,676,204	$ 168,070	$ 1,127,036	$ 365,401	$ -	$ 3,000
31	Guidance & Counseling Services	4%	$ 417	$ 13,961,624	$ 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	$ 10,125,226	$ 6,201,926	$ 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	$ 6,331,776	$ 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 Constru	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				$ (13,920,249)						

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)

General Fund

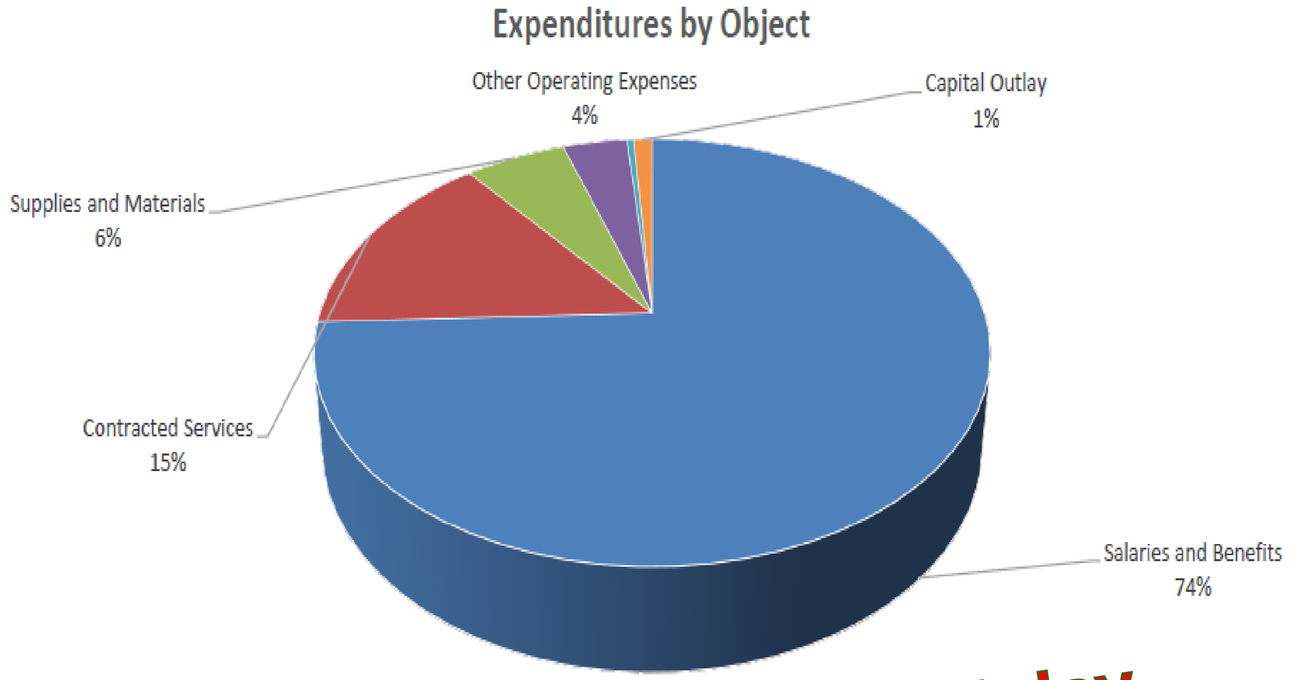
Revenue



Object Code	Estimated Revenue	Per Enrolled 33,500	2023 - 2024 Budget
5700	Local Revenue	$ 5,060	$169,500,000
5800	State Revenue	$ 4,663	$156,203,251
5900	Federal Revenue	$ 179	$ 6,000,000
	Total Revenues		**$331,703,251**
7900	Other Sources	$ 16	$ 550,000
	Total Estimated Revenue & Other Sources	$ 9,918	$332,253,251

$55 per attendee per school day

General Fund



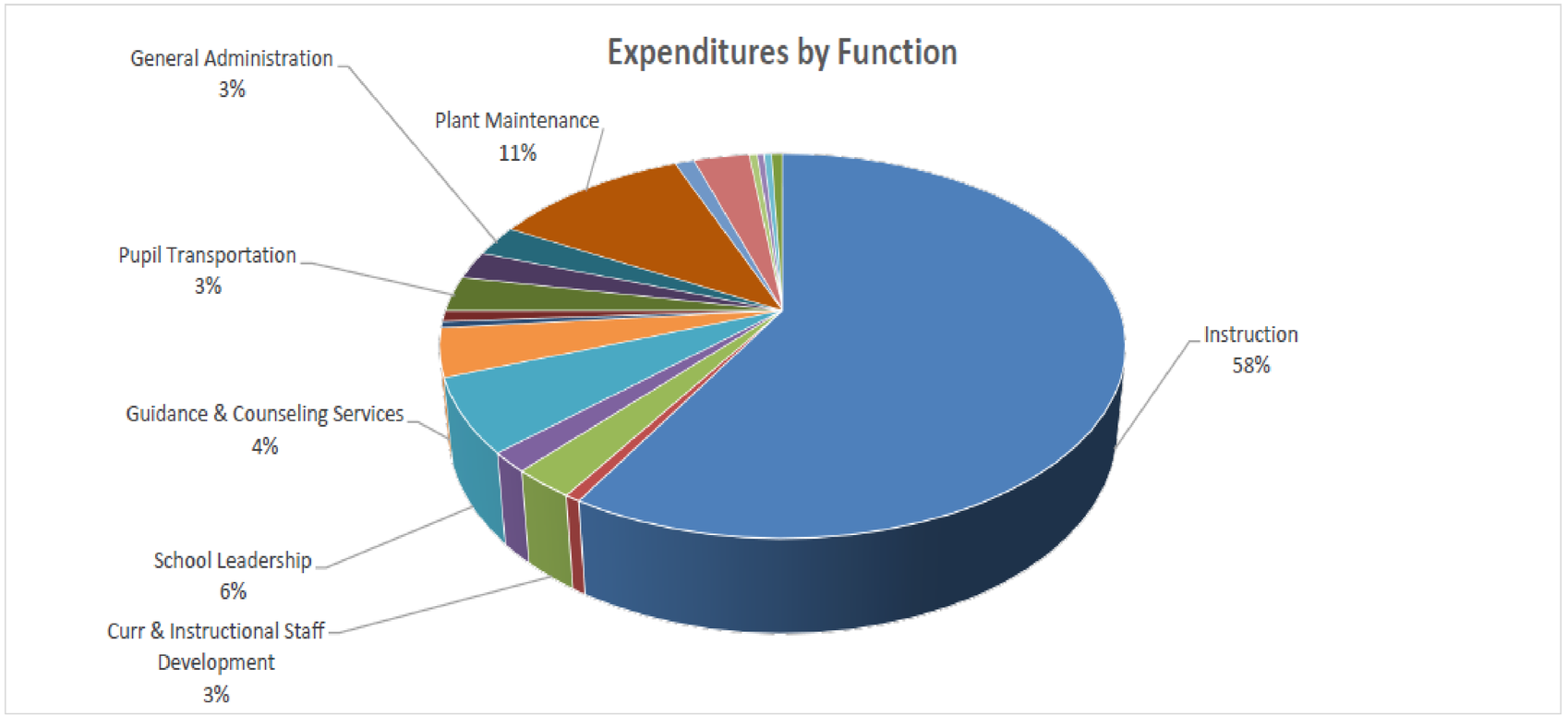
$58 per attendee per school day

Expenditures By Object

6100	Salaries and Benefits	$	7,671	$256,983,618
6200	Contracted Services	$	1,527	$ 51,171,007
6300	Supplies and Materials	$	594	$ 19,889,051
6400	Other Operating Expenses	$	377	$ 12,644,124
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

Note: Payroll % would be approximately 80% if ECISD directly paid payroll for all in district charters.

General Fund



Expenditures by Function

Function Code	Budgeted Expenditures	%	Per Enrolled 33,500	Totals
11	Instruction	58%	$ 6,033	$202,095,977
12	Instructional Resources & Media	1%	$ 64	$ 2,159,943
13	Curr & Instructional Staff Develo	3%	$ 260	$ 8,719,086
21	Instructional Leadership	2%	$ 169	$ 5,656,651
23	School Leadership	6%	$ 643	$ 21,539,711
31	Guidance & Counseling Service	4%	$ 417	$ 13,981,624
32	Social Services	1%	$ 54	$ 1,811,527
33	Health Services	1%	$ 97	$ 3,254,406
34	Pupil Transportation	3%	$ 302	$ 10,125,228
36	Co-Curricular Activities	2%	$ 244	$ 8,162,823
41	General Administration	3%	$ 270	$ 9,030,571
51	Plant Maintenance	11%	$ 1,135	$ 38,015,291
52	Security & Monitoring Services	1%	$ 113	$ 3,787,609
53	Data Processing Services	3%	$ 323	$ 10,822,562
61	Community Services	0%	$ 47	$ 1,558,309
71	Debt Service	0%	$ 39	$ 1,294,300
81	Facilities Acquisition and Const	0%	$ 45	$ 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
	Total Budgeted Expenditures	100%	10,318	**$345,648,500**
00-8XXX	Other Uses		$ 16	**525,000**
	Total Exp & Operating Transfer Out		$ 10,334	**346,173,500**

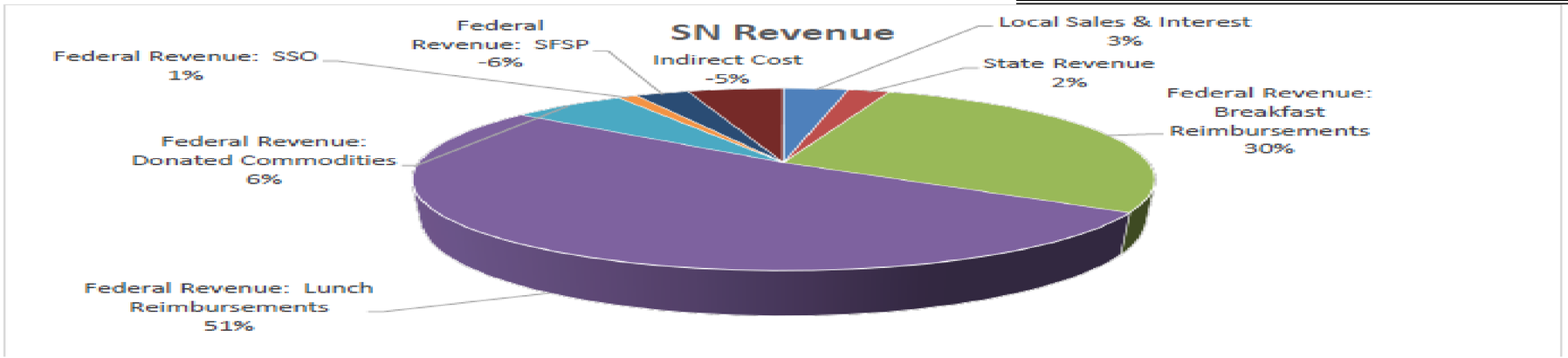
$58 per attendee per school day

School Nutrition

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

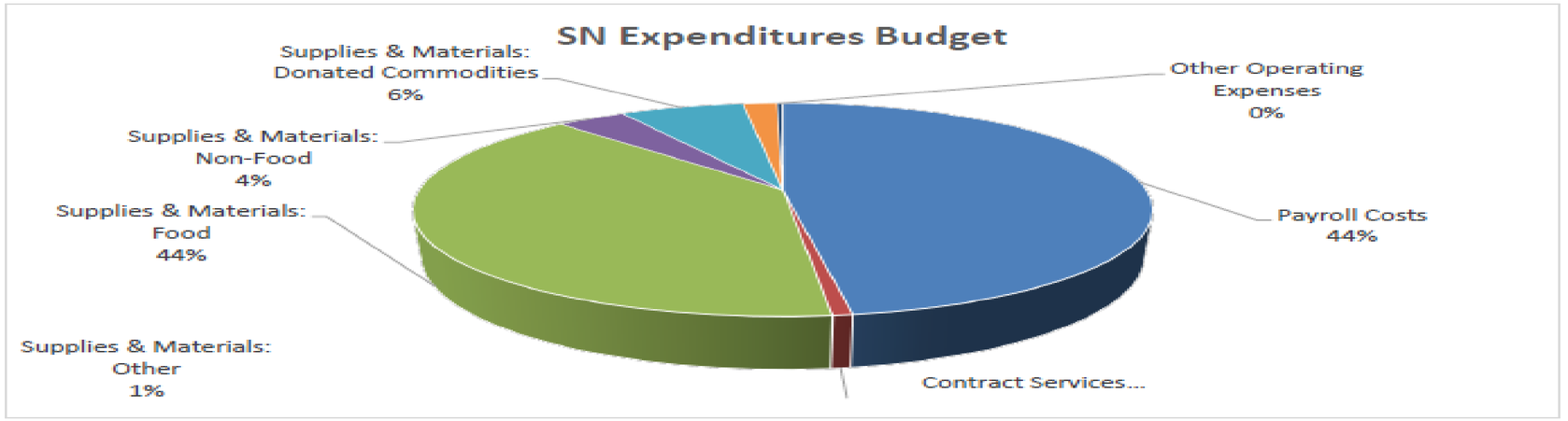


In 22/23, approx 8,900 students (27%) ate FREE breakfast daily, and 16,555 (50%) ate FREE lunch daily.

School Nutrition

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		





Debt Service

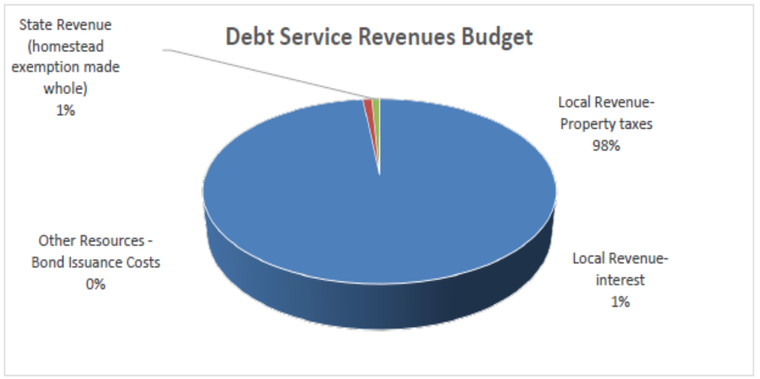
Ector County Independent School District
Debt Service Fund 599
Revenues and Expenditures
Budget FY 2023/24
at 6/20/23

Finance Division



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



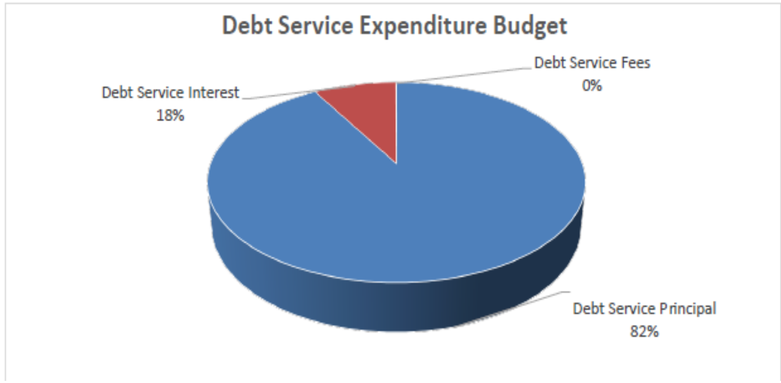
EXPENDITURES

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.



Additional revenues/expenditures of $35 million is included to defease (pre-pay) some of the outstanding bonds and to save approximately $15 million in future interest costs.

Ector County ISD
Current and Proposed Budget Comparisons
FY 2022-2023 and 2023-2024



Budget Summary Report for ECTOR COUNTY ISD

2022 - 2023 Budget			33,500	Proposed 2023 - 2024 Budget			33,500	change
		Aggregrate Expenditures	Per Pupil Expenditure			Aggregrate Expenditure	Per Pupil Expenditures	
Instruction				Instruction				
11	Instruction	$200,403,768	$5,982	11	Instruction	$202,095,977	$6,033	
12	Instructional Resources, Media Services	$2,388,514	$71	12	Instructional Resources, Media Services	$2,159,943	$64	
13	Curriculum Development & Staff Development	$8,880,426	$265	13	Curriculum Development & Staff Development	$8,719,086	$260	
95	Payment to Juvenile Justice AEP	$0	$0	95	Payment to Juvenile Justice AEP	$0	$0	
	Total:	$211,672,708	$6,319		Total:	$212,975,006	$6,357	1%
Instructional Support				Instructional Support				
21	Instructional Leadership	$5,564,400	$166	21	Instructional Leadership	$5,656,651	$169	
23	School Leadership	$21,584,259	$644	23	School Leadership	$21,539,711	$643	
31	Guidance & Counseling, Evaluation	$13,663,238	$408	31	Guidance & Counseling, Evaluation	$13,981,624	$417	
32	Social Work	$1,829,748	$55	32	Social Work	$1,811,527	$54	
33	Health Services	$3,234,711	$97	33	Health Services	$3,254,406	$97	
36	Co-curricular/ Extra-curricular Activities	$8,373,295	$250	36	Co-curricular/ Extra-curricular Activities	$8,162,823	$244	
	Total	$54,249,651	$1,619		Total	$54,406,742	$1,624	0%
							$0	
Central Administration				Central Administration			$0	
41	General Administration	$9,007,443	$269	41	General Administration	$9,009,896	$269	
41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their	$17,080	$1	41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their	$16,675	$0	
41 Lobbying	"directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002,	$2,500	$0	41 Lobbying	"directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002,	$4,000	$0	
	Total:	$9,027,023	$269		Total:	$9,030,571	$270	0%

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District Operations				District Operations				
51	Plant Maintenance & Operations	$44,715,053	$1,335	51	Plant Maintenance & Operations	$38,015,291	$1,135	
52	Security and Monitoring	$3,920,728	$117	52	Security and Monitoring	$3,787,609	$113	
53	Data Processing	$12,270,550	$366	53	Data Processing	$10,822,562	$323	
34	Student Transportation	$10,836,185	$323	34	Student Transportation	$10,125,228	$302	
35	Food Services	$25,313,771	$756	35	Food Services	$18,064,278	$539	
	Total:	$97,056,287	$2,897		Total:	$80,814,968	$2,412	-17%
Debt Service				Debt Service				
71	Debt Service	$33,148,308	$990	71	Debt Service	$47,814,300	$1,427	
Other				Other				
61	Community Service	$1,794,208	$54	61	Community Service	$1,558,309	$47	
81	Facilities Acquisition and Construction	$10,875,944	$325	81	Facilities Acquisition and Construction	$1,500,000	$45	
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	$2,010,000	$60	99	Inter-government charges not Defined in Other codes	$2,132,882	$64	
	Total:	$14,680,152	$438		Total:	$5,191,191	$155	-65%
Subtotal		$419,834,129				$410,232,778		
00	Other Uses	$525,000				$525,000		
	GRAND TOTALS	$420,359,129	100%		GRAND TOTALS	$410,757,778	100%	
Fund 199	Revenues & Other Sources	319,992,573	86%	Fund 199	Revenues & Other Sources	332,253,251	84%	
Fund 240	Revenues & Other Sources	19,719,165	5%	Fund 240	Revenues & Other Sources	18,064,278	5%	
Fund 599	Revenues & Other Sources	32,303,356	9%	Fund 599	Revenues & Other Sources	46,520,000	12%	
		372,015,094				396,837,529		

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 20, 2023 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	$ .92350	/$100 (Proposed rate for maintenance and operations)
School Debt Service Tax approved by local voters	$ .25442	/$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	4.89 %	increase
Debt service	38.02 %	increase
Total expenditures	7.80 %	increase

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	$ 20,592,082,595	$ 22,848,689,145
Total appraised value* of new property**	$ 299,728,670	$ 345,905,814
Total taxable value*** of all property	$ 15,733,506,416	$ 17,956,312,591
Total taxable value*** of new property**	$ 265,489,607	$ 287,635,351

* "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* $ 107,635,000

* Outstanding Principal for 2023/24

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	$ .98100	$ .19692	$ 1.17792	$ 6,111	$ 4,448
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ .89125	$ .23172	$ 1.12297	$ 6,408	$ 4,412
Proposed Rate	$ .92350	$ .25442	$ 1.17792	$ 6,481	$ 4,489

** 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	$ 226,046	$ 236,650
Average Taxable Value of Residences	$ 144,345	$ 148,278
Last Year's Rate Versus Proposed Rate per $100 Value	$ 1.17792	$ 1.17792
Taxes Due on Average Residence	$ 1,700	$ 1,747
Increase (Decrease) in Taxes		$ 47

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 $1.17792. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.17792.

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)	$ 45,486,713
Interest & Sinking Fund Balance(s)	$ 7,789,453

A school district may not levy the district's maintenance taxes described by Section 45.002 at a rate intended to create a surplus in maintenance tax revenue for the purpose of paying the district's debt service.

Visit 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.

Property Tax

Based on estimated property values in April 2023

Published in Newspaper on 6/10/23

Let's look closer….

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

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Approximate increase in total appraised value: 11%

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Gross revenue per penny of tax: $1.785 million

Approximate increase in average homestead taxes: $47

Maximum Compressed Rate (MCR)

Texas Administrative Code

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 6/13/23. TEA final calculated rate will be available 8/5/23 prior to adoption of tax rate in September.

			SB 1 Carried Forward
Sec 48.255(b): St Compression % (SCP) = lesser of:	Current Law 21-22	SB1 22-23	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
mpression in accordance with Rider 3 of HB 1 (88th Legislature), as introduced			0.0775
State Compression %			0.8052

			SB 1 Carried Forward
Sec 48.2551(b): Max Compressed Tax Rate (MCR): Lesser of (1) or (2):			
(1) MCR = (1.025 X ((PYDPV+E) X PYMCR)) / DPV	Current Law 21-22	SB1 22-23	SB1 23-24
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 (Based on T2 values entered on the Data Entry tab)	0.9134	0.8402	0.7852
TEA's "official/approved" MCR (Based on their "tax-rate-and-mcr" template - uses CAD values as of 7/25)	0.9134	0.8427	Not Known Yet

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

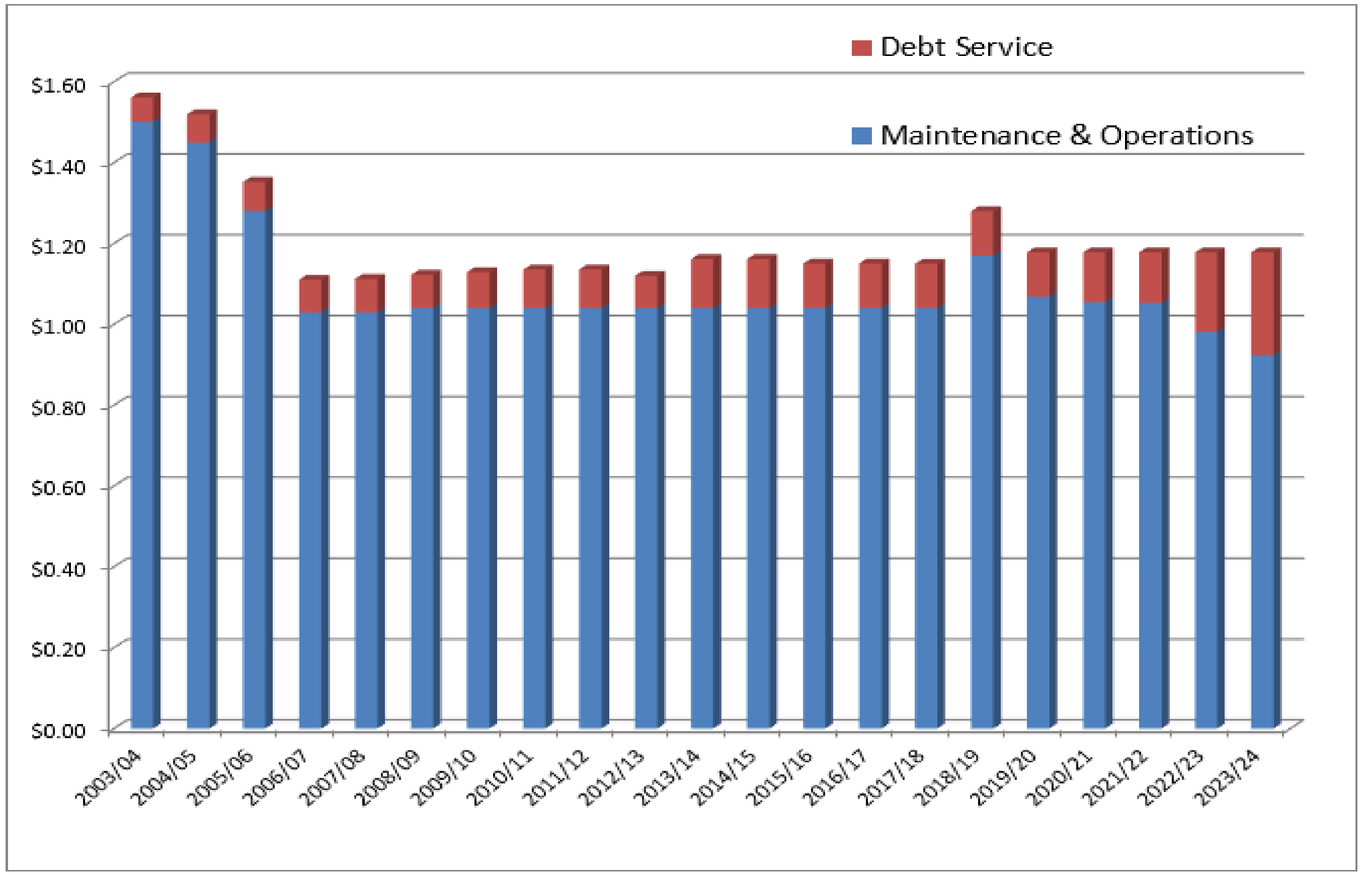
Appendix

	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/no new revenue M&O 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

Ector County ISD
Tax Rate History
Per $100 Valuation

Required by Section 26.16 Tax Code

Fiscal Year	(M&O) Maintenance & Operations	(I&S) Debt Service	Total Tax Rate	Change
2003/04	1.50000	0.06100	1.56100	
2004/05	1.45000	0.06920	1.51920	-0.04180
2005/06	1.28000	0.07250	1.35250	-0.16670
2006/07	1.03000	0.08000	1.11000	-0.24250
2007/08	1.03000	0.08200	1.11200	0.00200
2008/09	1.04000	0.08200	1.12200	0.01000
2009/10	1.04000	0.08860	1.12860	0.00660
2010/11	1.04000	0.09500	1.13500	0.00640
2011/12	1.04000	0.09500	1.13500	0.00000
2012/13	1.04000	0.07950	1.11950	-0.01550
2013/14	1.04000	0.12100	1.16100	0.04150
2014/15	1.04000	0.12100	1.16100	0.00000
2015/16	1.04000	0.11000	1.15000	-0.01100
2016/17	1.04000	0.11000	1.15000	0.00000
2017/18	1.04000	0.10957	1.14957	-0.00043
2018/19	1.17000	0.10957	1.27957	0.13000
2019/20	1.06835	0.10957	1.17792	-0.10165
2020/21	1.05470	0.12322	1.17792	0.00000
2021/22	1.05170	0.12622	1.17792	0.00000
2022/23	0.98100	0.19692	1.17792	0.00000
2023/24	0.92350	0.25442	1.17792	0.00000



Proposed Tax Rate compared to prior year

- The total tax rate is the same as the prior year.
- 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.
- The M&O tax rate is compressed down from .9810 to .9235
- The I&S tax rate is increased from .19692 to .25442

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 2023 board meeting.

Ector County ISD

Budget & Tax Rate Hearing

2023 – 2024

Presented by: Deborah Ottmers, ECISD Chief Financial Officer

6/20/2023