

2022 2023
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
2022-2023

Codes		GENERAL FUND 2022-2023 PROPOSED BUDGET	SCHOOL NUTRITION FUND 2022-2023 PROPOSED BUDGET	DEBT SERVICE FUND 2022-2023 PROPOSED BUDGET
REVENUES				
5700	Local and Intermediate	158,953,780	1,503,000	27,547,576
5800	State	167,676,531	413,000	-
5900	Federal	7,569,689	16,199,065	-
	Total - All Revenues	334,200,000	18,115,065	27,547,576
APPROPRIATIONS				
11	Instruction	201,846,932	-	-
12	Instructional Resources and Media Services	2,779,013	-	-
13	Curriculum and Staff Development	10,887,249	-	-
21	Instructional Leadership	5,637,274	-	-
23	School Leadership	21,203,091	-	-
31	Guidance, Counseling and Evaluation Services	14,600,113	-	-
32	Social Work Services	1,829,748	-	-
33	Health Services	3,292,711	-	-
34	Student Transportation	8,788,644	-	-
35	Food Services	6,376,278	18,115,065	-
36	Co/Extra Curricular Activities	8,677,023	-	-
41	General Administration	33,381,540	-	-
51	Plant Maintenance and Operations	3,319,708		-
52	Security and Monitoring Services	11,315,070	-	-
53	Data Processing Services	1,725,606	-	-
61	Community Services	1,050,000	-	-
71	Debt Services	-	-	27,547,576
81	Facilities Acquisition and Construction			
92	Recapture Payment to state	-	-	-
93	Recapture Incremental Costs	-	-	-
99	Intergovernmental Charges	2,010,000	-	-
	Total - All Appropriations	338,720,000	18,115,065	27,547,576
OTHER FINANCING SOURCES/(USES)				
7000	Other Financing Sources	(5,070,000)	-	-
8000	Other Financing Uses	550,000		
	Total - Other Financing Sources (Uses)	(4,520,000)	-	-
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	-	-	-
	Fund Balance Beginning (Estimated)	107,554,000	5,250,000	15,810,000
	One Time Expenditures	4,897,000		
3000	Fund Balance Ending (Estimated)	102,657,000	5,250,000	15,810,000

Ector County Independent School District
General Operating Fund 199
Adopted Budget by Function and Object
for Fiscal Year 2022 - 2023
at June 21, 2022

Object Code	Estimated Revenue	Per Enrolled 33,500	2022- 2023 Budget	
5700	Local Revenue	$ 4,745	$158,953,780	(Includes property tax collections which are based on CURRENT YEAR estimated valuations)
5800	State Revenue	$ 5,005	167,676,531	
5900	Federal Revenue	$ 226	7,569,689	
	Total Estimated Revenue	$ 9,976	**$334,200,000**	

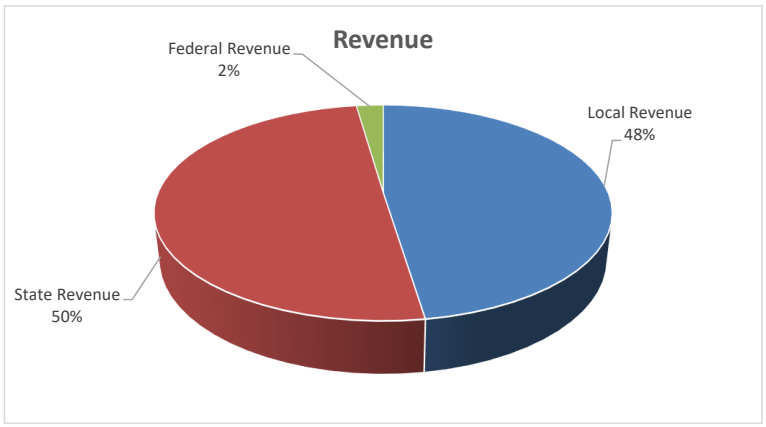
Function Code	Budgeted Expenditure	%	Per Enrolled 33,500	Totals	6100	6200	6300	6400	6500	6600
11	Instruction	60%	$ 6,025	$201,846,932	$ 163,943,253	$20,881,902	$ 12,965,697	$ 1,347,110	$ -	$ 2,708,970
12	Instructional Resources & M	1%	$ 83	2,779,013	$ 2,286,585	$ 33,695	$ 110,683	$ 60,000	$ -	$ 288,050
13	Curr & Instructional Staff De	3%	$ 325	10,887,249	$ 8,238,947	$ 1,085,891	$ 430,456	$ 1,049,385	$ -	$ 82,570
21	Instructional Leadership	2%	$ 168	5,637,274	$ 4,661,928	$ 158,245	$ 345,832	$ 382,849	$ -	$ 88,420
23	School Leadership	6%	$ 633	21,203,091	$ 19,249,858	$ 151,692	$ 1,041,888	$ 729,993	$ -	$ 29,660
31	Guidance & Counseling Ser	4%	$ 436	14,600,113	$ 12,875,651	$ 218,220	$ 1,332,490	$ 160,122	$ -	$ 13,630
32	Social Services	1%	$ 55	1,829,748	$ 881,863	$ 472,980	$ 423,685	$ 23,300	$ -	$ 27,920
33	Health Services	1%	$ 98	3,292,711	$ 3,155,811	$ 14,100	$ 74,265	$ 42,125	$ -	$ 6,410
34	Pupil Transportation	3%	$ 262	8,788,644	$ 6,751,614	$ 180,000	$ 1,271,500	$ 524,070	$ -	$ 61,460
36	Co-Curricular Activities	2%	$ 190	6,376,278	$ 2,719,858	$ 801,350	$ 555,430	$ 2,227,490	$ -	$ 72,150
41	General Administration	3%	$ 259	8,677,023	$ 5,735,240	$ 1,632,624	$ 223,135	$ 922,894	$ -	$ 163,130
51	Plant Maintenance	10%	$ 996	33,381,540	$ 16,203,464	$10,239,506	$ 2,798,750	$ 3,030,900	$ -	$ 1,108,920
52	Security & Monitoring Servi	1%	$ 99	3,319,708	$ 2,727,139	$ 336,445	$ 174,075	$ 68,419	$ -	$ 13,630
53	Data Processing Services	3%	$ 338	11,315,070	$ 4,753,674	$ 4,881,881	$ 1,086,265	$ 272,600	$ -	$ 320,650
61	Community Services	1%	$ 52	1,725,606	$ 1,279,191	$ 119,110	$ 66,650	$ 246,225	$ -	$ 14,430
71	Debt Service	0%	$ 31	1,050,000	$ -	$ -	$ -	$ -	$ 1,050,000	$ -
81	Facilities Acquisition and Co	0%	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -
91	Recapture Payment to state	0%	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -
92	Recapture Incremental Cos	0%	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -
93	Shared Service Arrangeme	0%	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -
99	Inter-Governmental Charge	1%	$ 60	2,010,000	$ -	$ 2,010,000	$ -	$ -	$ -	$ -
	Total Budgeted Expenditu	100%	10,111	**$338,720,000**	**$ 255,464,076**	**$43,217,641**	**$ 22,900,801**	**$11,087,482**	**$ 1,050,000**	**$ 5,000,000**
	Totals			$338,720,000	$ 255,464,076	$43,217,641	$ 22,900,801	$11,087,482	$ 1,050,000	$ 5,000,000
	Diff			$ -	$ -	$ -	$ -	$ -	$ -	$ -
					75.4%	**12.8%**	**6.8%**	**3.3%**	**0.3%**	**1.5%**

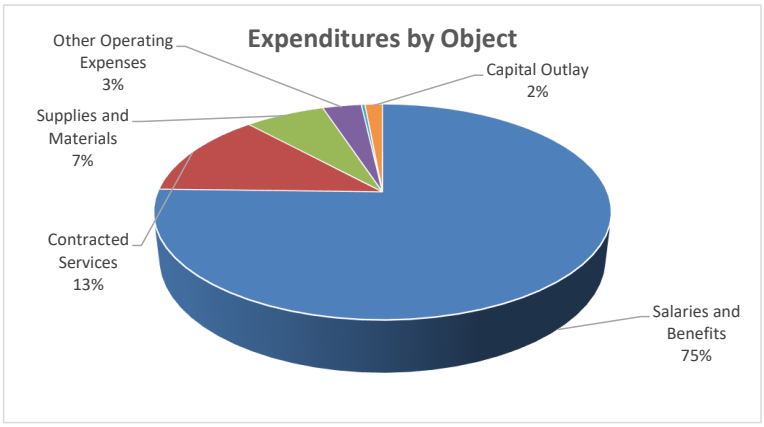
00-7XXX	Other Sources	$ (151)	(5,070,000)	
00-8XXX	Other Uses	$ 16	550,000	
	Total Other Sources/Uses	$ (135)	**(4,520,000)**	
	Total Exp & Operating Transfer Out		**334,200,000**	
Estimated Increase (Decrease) to Fund Balan		**$ (0)**	**$ -**	

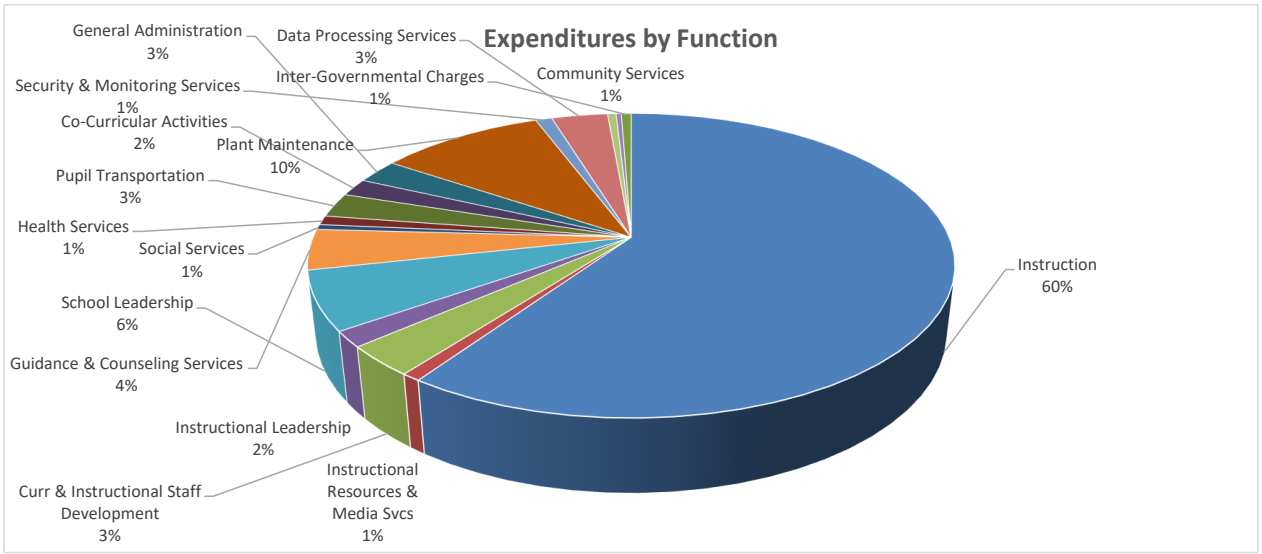
Expenditure Object Code Summary

6100	Salaries and Benefits	$ 7,626	$255,464,076		
6200	Contracted Services	$ 1,290	$ 43,217,641	(includes recapture obj 6224 if any and lobbying obj 6214)	$ 2,500
6300	Supplies and Materials	$ 684	$ 22,900,801		
6400	Other Operating Expenses	$ 331	$ 11,087,482	(includes statutorily required postings in newspaper obj 6491)	$ 16,675
6500	Debt Service	$ 31	$ 1,050,000		
6600	Capital Outlay	$ 149	$ 5,000,000		
7xxx	Other Sources	$ (151)	$ (5,070,000)		
8xxx	Other Uses	$ 16	$ 550,000		
	Total Other Sources/Uses	$ 9,976	**$334,200,000**		
			$ -		

Estimated Fund Balance at of 6/30/22	**$107,554,000**	
Estimated Fund Balance at of 6/30/23	**$102,657,000**	
	$ 4,897,000	One Time Expenditures


Revenue
Federal Revenue
2%
Local Revenue
48%
State Revenue
50%

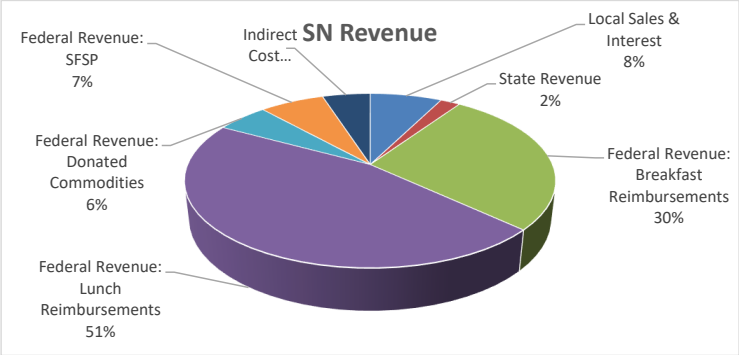

Expenditures by Object
Other Operating
Expenses
3%
Capital Outlay
2%
Supplies and
Materials
7%
Contracted
Services
13%
Salaries and
Benefits
75%


Expenditures by Function
General Administration
3%
Data Processing Services
3%
Inter-Governmental Charges
1%
Community Services
1%
Security & Monitoring Services
1%
Co-Curricular Activities
2%
Plant Maintenance
10%
Pupil Transportation
3%
Health Services
1%
Social Services
1%
School Leadership
6%
Guidance & Counseling Services
4%
Instructional Leadership
2%
Curr & Instructional Staff
Development
3%
Instructional
Resources &
Media Svcs
1%
Instruction
60%

Ector County Independent School District
School Nutrition Fund 240
Statement of Revenues and Expenditures
Budget 2022/2023
as of 6/21/22

REVENUE

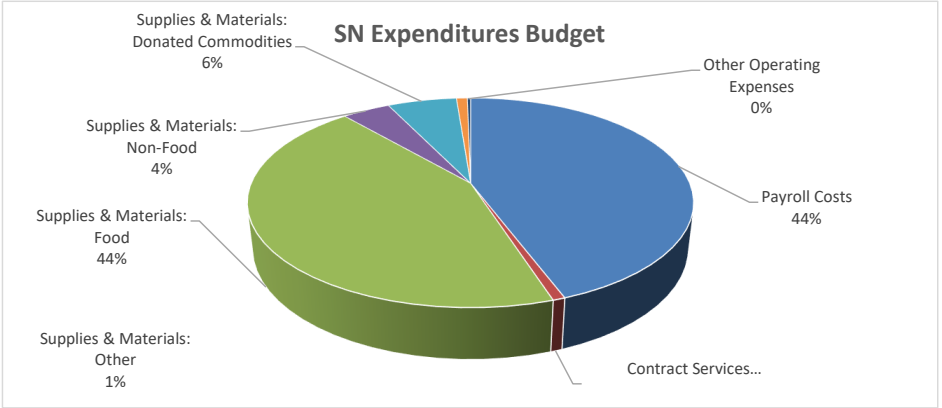
Object Code	Revenue		Beginning/ Original Budget	%	Per Enrolled 33,500
5700	Local Sales & Interest	$	1,503,000	8%	
5800	State Revenue	$	413,000	2%	
5921	Federal Revenue: Breakfast Reimbursements	$	5,504,000	30%	
5922	Federal Revenue: Lunch Reimbursements	$	9,262,500	51%	
5923	Federal Revenue: Donated Commodities	$	1,083,050	6%	
5939	Federal Revenue: SFSP	$	1,349,515	7%	
5929-01	Indirect Cost	$	(1,000,000)	-6%	
Total Revenue		**$**	**18,115,065**	100%	$ 541



EXPENDITURES

Object Code	Fn Code	Expenditure		Beginning/ Original Budget	%	Per Enrolled 33,500
6100	35	Payroll Costs	$	8,014,053	44%	
6200	35	Contracted Services	$	136,800	1%	
6341	35	Supplies & Materials: Food	$	7,907,718	44%	
6342	35	Supplies & Materials: Non-Food	$	750,444	4%	
6344	35	Supplies & Materials: Donated Commodities	$	1,083,050	6%	
63xx	35	Supplies & Materials: Other	$	170,000	1%	
6400	35	Other Operating Expenses	$	53,000	0%	
			$	**18,115,065**	100%	$ 541
6600		Capital Outlay	$	-		
Total Expenditures			**$**	**18,115,065**		$ 541

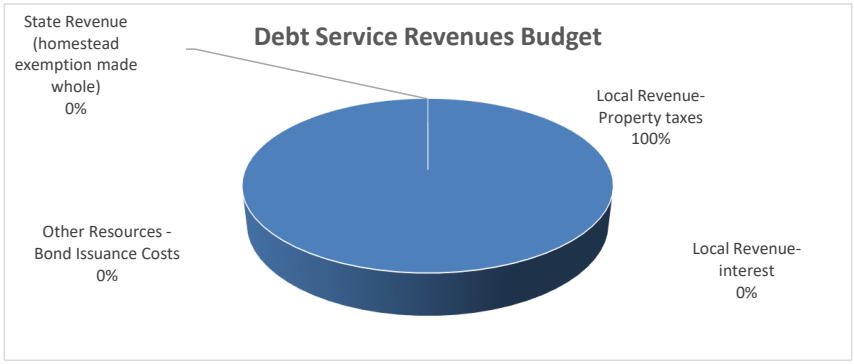
	$	-
Fund Balance estimated at 6/30/22	$	5,250,000
Change estimated during 2022/23	$	-
Fund Balance estimated 6/30/23	$	5,250,000



Ector County Independent School District
Debt Service Fund 599
Revenues and Expenditures
Budget FY 2022/23
at 6/21/22

REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 33,500
571x	Local Revenue-Property taxes	$ 27,547,576	100%	
574x	Local Revenue-interest	$ -	0%	
5800	State Revenue (homestead exemption made whole)	$ -	0%	
7900	Other Resources - Bond Issuance Costs	$ -	0%	
Total Revenue		**$ 27,547,576**	100%	$ 822



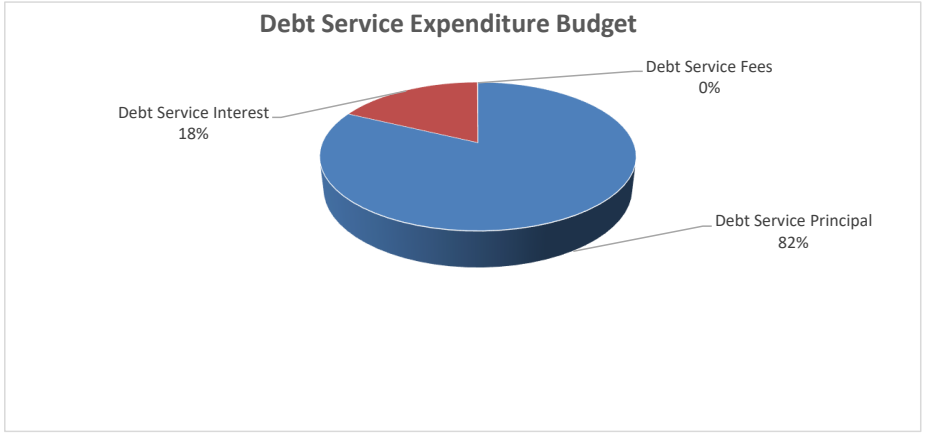
EXPENDITURES

Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 33,500
6511	Debt Service Principal	$ 22,621,683	82%	
6521	Debt Service Interest	$ 4,910,893	18%	
6524	Debt Service - Bond Issuance Costs	$ -	0%	
6599	Debt Service Fees	$ 15,000	0%	
8900	Debt Service - Bond Issuance Costs		0%	
Total Expenditures - Function 71		**$ 27,547,576**	100%	$ 822
		$ -		

Net Change in Fund Balance

Fund Balance estimated at 6/30/22	$ 15,810,000
Change estimated during 2022/23	$ -
Fund Balance estimated 6/30/23	$ 15,810,000

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



Maximum Compressed Tax Rate for 2022/2023

Sec 48.2555(b): St Compression % (SCP) = lesser of:	Effective 20-21	Current Law 21-22	SB1 22-23	SB1 23-24	SB1 24-25	SB1 25-26
				SB 1 Carried Forward From 22-23:		
(1)	0.93	0.93	0.93	0.93	0.93	0.93
OR:						
(2) SCP = PYCP x 1.025 / (1 + ECPV)						
Prior Yr Compression Percentage (PYCP)	0.93	0.9164	0.9134	0.8841	0.8781	0.8624
Estimated Comptroller's Property Value growth (ECPV)	0.0401	0.0194	0.0436	0.0436	0.0436	0.0436
SCP =	0.9164	0.9223	0.8971	0.8781	0.8624	0.847
OR:						
(3) Prior-yr %	0.93	0.9164	0.9134	0.8841	0.8781	0.8624
SCP [Lesser of (1), (2), or (3)]	0.9164	0.9134	0.8841	0.8781	0.8624	0.847

Sec 48.2551(b): Max Compressed Tax Rate (MCR): Lesser of (1) or (2):	Effective 20-21	Current Law 21-22	SB1 22-23	SB1 23-24	SB1 24-25	SB1 25-26
				SB 1 Carried Forward From 22-23:		
(1) MCR = (1.025 X ([PYDPV+E) X PYMCR]) / DPV						
Prior Yr District Property Value (PYDPV)	15,771,631,371	15,438,253,572	15,245,722,555	16,594,718,450	16,661,396,468	17,174,416,557
Expiration of Ch 313 or some Ch 311 value limitation (E)	0	0	0	0	0	0
Prior Yr Maximum Compressed Rate (PYMCR)	0.93	0.9164	0.9134	0.8601	0.8601	0.8552
District Current Yr Property Value (DPV)	15,438,253,572	15,245,722,555	16,594,718,450	16,661,396,468	17,174,416,557	17,782,897,248
% OF VALUE GROWTH	-2.1645%	-1.1959%	8.8484%	0.4018%	3.0751%	3.0767%
MCR if value growth is less than 2.5%	0.93	0.9164	N/A	0.8601	N/A	N/A
MCR if value growth is equal to or exceeds 2.5%	N/A	N/A	0.8601	N/A	0.8555	0.8504
MCR	0.9288	0.9164	0.8601	0.8601	0.8552	0.8504
OR, (2) State Compression Rate (SCP)	0.9164	0.9134	0.8841	0.8781	0.8624	0.8470
MCR [Lesser of (1) or (2)]	0.9164	0.9134	0.8601	0.8601	0.8552	0.8470

NOTE #1: All MCRs have to be within 90% of all MCRs in the state: If MCR is less than SCR x .9, MCR = SCR x .9, else it just the MCR; This is the template's calculated MCR [not official ..read Note #2 belo

	0.9164	0.9134	0.8601	0.8601	0.8552	0.8470

NOTE #2: the MCRs above are based on the T2 values entered on the data entry tab & are not your "official" MCRs. TEA will calculate each summer your "official" MCR that will be based on their own estimate of your T2 values. Here is TEA's "official" MCR for 20-21 & 21-22: [each year, you can compare the MCR above to see how close your T2 values were to TEA's calculated T2 values]

	0.9164	0.9134	Not	Not Available Yet	Not Available Yet	Not Available Yet

	HB 1525		SB 1		2022-23 Current Law Continued		2022-23 Current Law Continued		2022-23 Current Law Continued	
	2021-22		2022-23		2023-24		2024-25		2025-26	
< WARNING >	0.9134		0.8601		0.8601		0.8552		0.8470	
Beginning 20-21, TEA is going to calculate your "official" Tier I compressed rate in early August - it may not be the same as what is calculated here (see Release 15 Notes).	0.1383		0.13830		0.1383		0.1383		0.1383	
	0.0800		0.08000		0.0800		0.0800		0.0800	
	0.1383		0.13830		0.1383		0.1383		0.1383	
	0.0500	0.1383	0.05000	0.13830	0.0500	0.1383	0.0500	0.1383	0.0500	0.1383
	1.0517		0.95843		0.9584		0.9535		0.9453	
	0.12622		0.17352		0.1755		0.1755		0.1735	
	1.1779		1.17792		1.1779		1.1730		1.1648	

1) Compressed Tax Rate

2) Plus: Greater of (A) or (B):
(A) Enrichment Tax Rate for Preceding Year
Less: 2020-21 # of Copper Pennies Compressed
(B) .05 OR .04 [see NOTE below]

3) M&O "Voter-Approval" (Rollback) Rate

imously adopt the rate shown in [3] above for the 20-21 school year, ll revert to $.04....so was it adopted unanimously by the board?

ot adopted unanimously in 20-21

current law, the $.05 shown in [2][B] above is permanent and therefore there is no need for a unanimous board vote.

	HB 3	SB 1	2022-23 Current Law Continued	2022-23 Current Law Continued	2022-23 Current Law Continued
	2021-22	2022-23	2023-24	2024-25	2025-26
	$1.0834	$1.0381	$1.0381	$1.0252	$1.0170
	$1.2896	$1.2896	$1.2896	$1.2842	$1.1965

HB 3 mandates that all Tier I compressed tax rates be within 90% of each other [no rate can be more rate] and because Comptroller property value data will not be available when you have to set your ed to using current year values, TEA is going to use July 25th CAD values as the basis for calculating e your max TRE rate is simply your Tier I compressed rate + $.17, the max rates shown here are not ial' rates will be the Tier I compressed rate TEA calculates + $.17, so you won't know your max rate riedly sometime in the late July/early August timeframe.

These numbers are illustrative only and do not constitute a legal opinion of the TEA.	
Districts should in all cases consult with their tax attorney before adopting a tax rate.	
Data entry cells are highlighted in yellow in column B. Do not enter data in other cells containing formulas.	
ECTOR COUNTY ISD	
District's total adopted (**allowed**) TY 2021 M&O tax rate	$1.0517
Enter TY 2021 Tax effort adopted by district in response to a disaster under 26.08 (a-1), Tax Code	$ -
District's total adopted (**allowed**) TY 2021 M&O tax rate net of pennies adopted to respond to disaster	$1.0517
Maximum Tier one tax rate (limited to 90% of highest taxing district)	***$0.8601***
Golden Pennies	$0.0800
Copper Pennies	$0.0583
Unequalized pennies for certain Harris County districts under special law	$0.0000
TY 2022 Total M&O tax rate with no increase	**$0.9984**
Voter Approval (Rollback) Tax Rate for TY 2022	
Section 26.08 (n) (A) District Maximum Compressed Tax Rate (MCR)	**$0.8601**
(B) (i) Districts TY 2021 enrichment Tax rate	$0.1383
(B) (ii) 5 cents if applicable	$0.0000
Enter TY 2022 Tax effort adopted by district in response to a disaster under 26.08 (a-1), Tax Code	$ -
TY 2022 I&S Tax Rate	
Voter Approval Tax Rate / No New Revenue Tax Rate	**$0.9984**
Maintenance & Operations (M&O)	$0.99840
Interest & Sinking (I&S)	0.17952
Total Tax Rate	$1.17792
Texas Tax Code 26.04 (c) dictates after the appriasal roll is received, an officer or employee designed by the governing body shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit. The disigneee is the Chief Financial Officer.	