



2021-2022

Adopted Budget

June 15, 2021

General Fund 199
School Nutrition Fund 240
Debt Service Fund 599



**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
REQUIRED BUDGETS TO ADOPT
2021-2022**

<u>Codes</u>	GENERAL	SCHOOL NUTRITION	DEBT SERVICE
	FUND	FUND	FUND
	2021-2022	2021-2022	2021-2022
	BUDGET	BUDGET	BUDGET
REVENUES			
5700 Local and Intermediate	165,700,000	3,000	19,018,741
5800 State	144,985,610	413,000	231,925
5900 Federal	3,800,000	18,289,494	-
Total - All Revenues	314,485,610	18,705,494	19,250,666
APPROPRIATIONS			
11 Instruction	188,222,263	-	-
12 Instructional Resources and Media Services	2,334,270	-	-
13 Curriculum and Staff Development	6,192,063	-	-
21 Instructional Leadership	6,572,486	-	-
23 School Leadership	21,706,538	-	-
31 Guidance, Counseling and Evaluation Services	13,441,605	-	-
32 Social Work Services	1,339,176	-	-
33 Health Services	2,935,834	-	-
34 Student Transportation	7,746,553	-	-
35 Food Services	-	18,268,355	-
36 Co/Extra Curricular Activities	7,420,234	-	-
41 General Administration	9,503,668	-	-
51 Plant Maintenance and Operations	30,021,389	437,139	-
52 Security and Monitoring Services	2,545,870	-	-
53 Data Processing Services	10,577,409	-	-
61 Community Services	1,477,002	-	-
71 Debt Services	-	-	19,250,666
81 Facilities Acquisition and Construction	-	-	-
91 Contracted Instructional Services	-	-	-
99 Intergovernmental Charges	1,969,250	-	-
Total - All Appropriations	314,005,610	18,705,494	19,250,666
OTHER FINANCING SOURCES/(USES)			
7000 Other Financing Sources	(70,000)	-	-
8000 Other Financing Uses	550,000	-	-
Total - Other Financing Sources (Uses)	480,000	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	-	-	-
Fund Balance Beginning (Estimated)	111,585,291	5,500,000	17,500,000
One Time Expenditures	22,156,000	-	-
3000 Fund Balance Ending (Estimated)	89,429,291	5,500,000	17,500,000

**Ector County Independent School District
General Operating Fund 199
Budget by Function and Object
for Fiscal Year 2021 - 2022
at June 15, 2021**



Object Code	Estimated Revenue	Per	
		Enrolled	2021- 2022 Budget
5700	Local Revenue	\$ 5,063	\$165,700,000
5800	State Revenue	\$ 4,430	144,985,610
5900	Federal Revenue	\$ 116	3,800,000
Total Estimated Revenue		\$ 9,608	\$314,485,610

(Includes property tax collections which are based on CURRENT YEAR estimated valuations)

Function Code	Budgeted Expenditures	%	Per Enrolled							
			32,730	Totals	6100	6200	6300	6400	6600	
11	Instruction	60%	\$ 5,751	\$188,222,263	\$ 164,280,301	\$14,498,924	\$ 8,368,103	\$ 1,074,935	\$ -	
12	Instructional Resources & Media Svcs	1%	\$ 71	2,334,270	\$ 2,067,480	\$ 76,829	\$ 129,196	\$ 60,765	\$ -	
13	Curr & Instructional Staff Development	2%	\$ 189	6,192,063	\$ 4,330,516	\$ 914,822	\$ 176,129	\$ 770,596	\$ -	
21	Instructional Leadership	2%	\$ 201	6,572,486	\$ 5,270,345	\$ 522,543	\$ 359,508	\$ 420,090	\$ -	
23	School Leadership	7%	\$ 663	21,706,538	\$ 19,579,931	\$ 230,132	\$ 1,099,979	\$ 796,496	\$ -	
31	Guidance & Counseling Services	4%	\$ 411	13,441,605	\$ 11,836,898	\$ 434,738	\$ 1,022,719	\$ 147,250	\$ -	
32	Social Services	0%	\$ 41	1,339,176	\$ 618,815	\$ 409,742	\$ 287,619	\$ 23,000	\$ -	
33	Health Services	1%	\$ 90	2,935,834	\$ 2,770,269	\$ 15,300	\$ 108,265	\$ 42,000	\$ -	
34	Pupil Transportation	2%	\$ 237	7,746,553	\$ 6,068,206	\$ 176,000	\$ 1,191,500	\$ 290,847	\$ 20,000	
36	Co-Curricular Activities	2%	\$ 227	7,420,234	\$ 3,738,436	\$ 713,550	\$ 643,350	\$ 2,324,898	\$ -	
41	General Administration	3%	\$ 290	9,503,668	\$ 6,409,607	\$ 1,803,690	\$ 331,451	\$ 958,920	\$ -	
51	Plant Maintenance	10%	\$ 917	30,021,389	\$ 14,548,352	\$10,127,422	\$ 2,315,915	\$ 3,029,700	\$ -	
52	Security & Monitoring Services	1%	\$ 78	2,545,870	\$ 2,052,070	\$ 317,715	\$ 118,757	\$ 57,328	\$ -	
53	Data Processing Services	3%	\$ 323	10,577,409	\$ 4,247,391	\$ 5,631,771	\$ 512,247	\$ 186,000	\$ -	
61	Community Services	0%	\$ 45	1,477,002	\$ 1,077,235	\$ 116,592	\$ 29,750	\$ 253,425	\$ -	
81	Facilities Acquisition and Construction	0%	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
91	Recapture Payment to state	0%	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
92	Recapture Incremental Costs	0%	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
93	Shared Service Arrangement	0%	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
99	Inter-Governmental Charges	1%	\$ 60	1,969,250	\$ -	\$ 1,969,250	\$ -	\$ -	\$ -	
Total Budgeted Expenditures			100%	9,594	\$314,005,610	\$ 248,895,852	\$37,959,020	\$ 16,694,488	\$ 10,436,250	\$ 20,000

Totals		\$314,005,610	\$ 248,895,852	\$37,959,020	\$ 16,694,488	\$ 10,436,250	\$ 20,000
Diff		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			79%	12%	5%	3%	0.0%

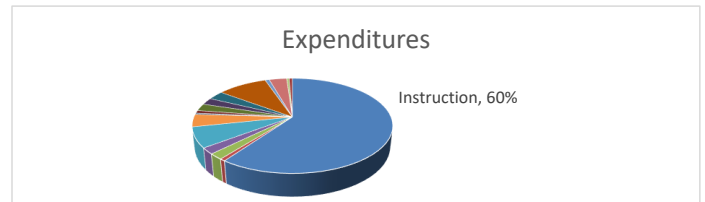
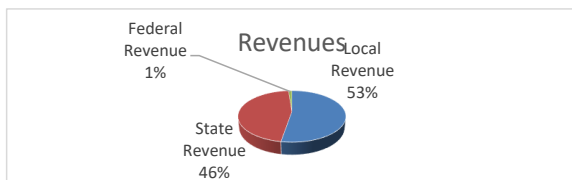
00-79XX	Operating Transfer In	\$ (2)	(70,000)
00-89XX	Operating Transfer Out	\$ 17	550,000
Total Exp & Operating Transfer Out		\$ 15	480,000

Estimated Increase (Decrease) to Fund Balance **\$ (0) \$ -**

Expenditure Object Code Summary

6100	Salaries and Benefits	\$ 7,605	\$248,895,852	
6200	Contracted Services	\$ 1,160	\$ 37,959,020	(includes recapture obj 6224 if any and lobbying obj 6214) \$ 1,500
6300	Supplies and Materials	\$ 510	\$ 16,694,488	
6400	Other Operating Expenses	\$ 319	\$ 10,436,250	(includes statutorily required postings in newspaper obj 6491) \$ 20,600
6600	Capital Outlay	\$ 1	\$ 20,000	
7900	Operating Transfer In	\$ (2)	(70,000)	
8900	Operating Transfer Out	\$ 17	\$ 550,000	
Total Exp & Operating Transfer Out		\$ 9,608	\$314,485,610	

Estimated Fund Balance at of 6/30/21 **\$111,585,291**
Estimated Fund Balance at of 6/30/22 **\$ 89,429,291**
 \$ 22,156,000 One Time Expenditures

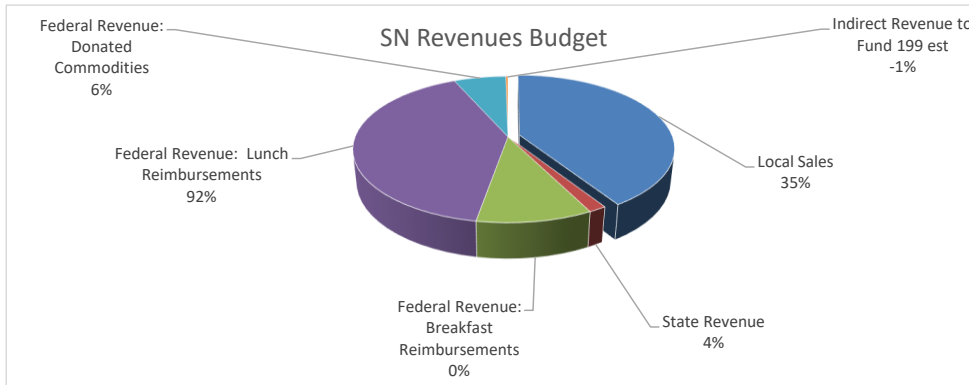


**Ector County Independent School District
 School Nutrition Fund 240
 Statement of Revenues and Expenditures
 Budget 2021/2022
 as of 6/15/21**



REVENUE

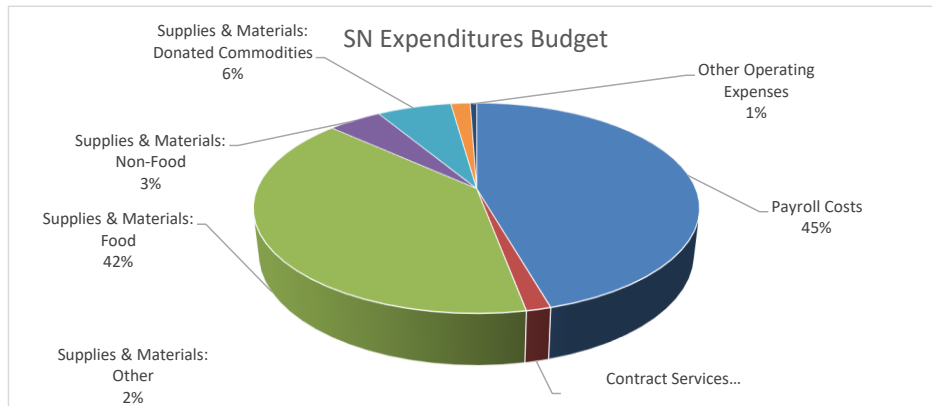
Object Code	Revenue	Beginning/Original Budget	%	Per Enrolled 32,730
5700	Local Sales & Interest	\$ 3,000	0%	
5800	State Revenue	\$ 413,000	2%	
5921	Federal Revenue: Breakfast Reimbursements	\$ -	0%	
5922	Federal Revenue: Lunch Reimbursements	\$ -	0%	
5923	Federal Revenue: Donated Commodities	\$ 1,166,997	6%	
5939	Federal Revenue: SFSP	\$ 17,122,497	92%	
Total Revenue		\$ 18,705,494	100%	\$ 572



EXPENDITURES

Object Code	Fn Code	Expenditure	Beginning/Original Budget	%	Per Enrolled 32,730
6100	35	Payroll Costs	\$ 8,179,853	44%	
6100	51	Payroll Costs	\$ 120,639	1%	
6200	35	Contracted Services	\$ 85,500	0%	
6200	51	Contracted Services	\$ 316,500	2%	
6341	35	Supplies & Materials: Food	\$ 7,798,005	42%	
6342	35	Supplies & Materials: Non-Food	\$ 550,000	3%	
6344	35	Supplies & Materials: Donated Commodities	\$ 1,166,997	6%	
63xx	35	Supplies & Materials: Other	\$ 340,000	2%	
6400	35	Other Operating Expenses	\$ 148,000	1%	
			\$ 18,705,494	100%	\$ 572
6600		Capital Outlay	\$ -		
Total Expenditures			\$ 18,705,494		\$ 572

Fund Balance estimated at 6/30/21	\$ -
Change estimated during 2021/22	\$ 5,500,000
Fund Balance estimated 6/30/22	\$ -
	\$ 5,500,000

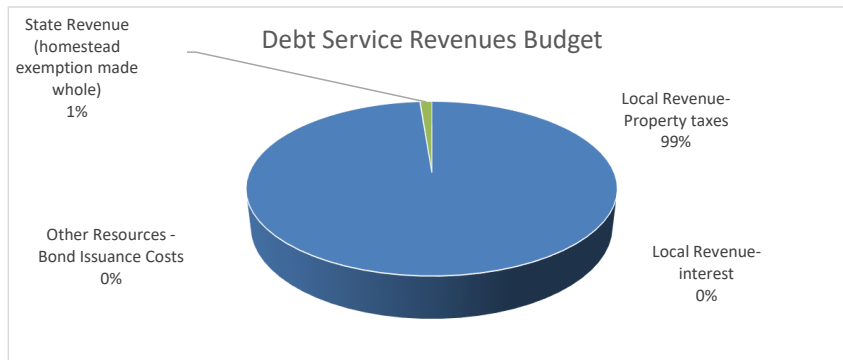


**Ector County Independent School District
Debt Service Fund 599
Revenues and Expenditures
Budget FY 2021/22
at 6/15/21**



REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 32,730
571x	Local Revenue-Property taxes	\$ 19,008,741	99%	
574x	Local Revenue-interest	\$ 10,000	0%	
5800	State Revenue (homestead exemption made whole)	\$ 231,925	1%	
7900	Other Resources - Bond Issuance Costs	\$ -	0%	
Total Revenue		\$ 19,250,666	100%	\$ 588



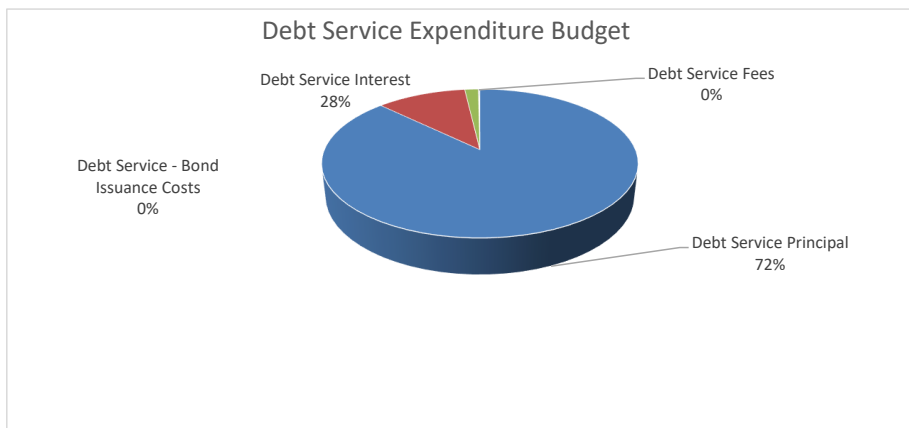
EXPENDITURES

Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 32,730
6511	Debt Service Principal	\$ 13,795,000	72%	
6521	Debt Service Interest	\$ 5,445,666	28%	
6524	Debt Service - Bond Issuance Costs	\$ -	0%	
6599	Debt Service Fees	\$ 10,000	0%	
8900	Debt Service - Bond Issuance Costs	\$ -	0%	
Total Expenditures - Function 71		\$ 19,250,666	100%	\$ 588

Net Change in Fund Balance

Fund Balance estimated at 6/30/21	\$ 17,500,000
Change estimated during 2021/22	\$ -
Fund Balance estimated 6/30/22	\$ 17,500,000

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



Maximum Compressed Tax Rate (MCR) 2021/2022

In a statewide effort to reduce property tax rates and increase state funding for public education, the state introduced the compression of the Maintenance & Operations property tax rate beginning with the 2019/20 year. The information regarding the calculation can be found in the Texas Administrative Code 19 TAC, 61.1000. The calculation of this rate is to be provided as part of the budget adoption effective for the 2021/22 year.

Below are three versions of calculations of the M&O compressed tax rate at \$1.05170.

M&O \$1.05170
 I&S .12622
 Total \$1.17792

Texas Education Agency

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.

ECTOR COUNTY ISO		
District's total adopted TY 2020 M&O tax rate	\$1.0547	
Enter TY 2020 Tax effort adopted by district in response to a disaster under 26.08 (a-1), Tax	\$ -	Enter TY 2020 disaster pennies
District's total adopted TY 2020 M&O tax rate net of pennies adopted to respond to disaster	\$1.0547	
Maximum Tier one tax rate (limited to 90% of highest taxing district)	\$0.9134	
Golden Pennies	\$0.0800	
Copper Pennies	\$0.0583	
Unequalized pennies for certain Harris County districts under special law	\$0.0000	
TY 2021 Total tax rate with no increase	\$1.0517	
Voter Approval (Rollback) Tax Rate for TY 2021		
Section 26.08 (n) (A) District Maximum Compressed Tax Rate (MCR)	\$0.9134	
(8) (i) Districts TY 2020 enrichment Tax rate	\$0.1383	
(8) (ii) 5 cents if applicable	\$0.0000	
Enter TY 2021 Tax effort adopted by district in response to a disaster under 26.08 (a-1), Tax	\$ -	Enter any disaster pennies adopted for TY 2021
TY 2021 I&S Tax Rate	\$ 0.1262	Enter debt service tax rate
Voter Approval Tax Rate	\$1.17792	

TASBO's Center for School Finance

ECTOR COUNTY ISO HB1525.

DISTRICT NAME: 068901 ECTOR COUNTY ISO	2021-22		
6/2/2021	Estimated Foundation School Program for Maintenance & Operations (M&O)		
	pre-HB1525 with Standard Inputs	HB1525 As Finally Passed Standard Inputs	Difference
ADA	29,450,000	29,450,000	0.000
WADA (Sum of Subch B & C Adoptions / District BA)	18,960,159	19,332,878	372,719
Current Year M&O DPV (TZ)	\$15,713,170,238	\$15,713,170,238	\$0
M&O Collections (before recapture)	\$165,873,559	\$165,873,559	\$0
Tier 1 Collections	\$144,060,089	\$144,060,089	\$0
Tier 2 Collections (Excluded at 549.28 (copper penny))	\$12,617,481	\$12,617,481	\$0
VTCS 2754g Collections (Excluded from Tiers 1 and 2)	\$9,194,989	\$9,194,989	\$0
Tier 1 Maximum Compressed Rate (MCR) (NOTE: SCP WAS REDUCED BY APPROPRIATION)	0.9134	0.9134	0.0000
Adopted M&O Rate **	1.0517	1.0517	0.0000
Optim Tier 1 Rate	0.9134	0.9134	0.0000
Tier 2 Golden Pennies - equalized at 598.56	0.0800	0.0800	0.0000
Tier 2 Copper Pennies - equalized at 549.28	0.0583	0.0583	0.0000
VTCS 2754g Pennies (Excluded from Tiers 1 and 2)	0.0000	0.0000	0.0000

Omar Garcia, BOK Financial Securities; ESC 13

Sec 48.255(b): State Compression % (SCP) - based on:	Effective 20-21	HB 1525 Carried Forward Current Law 21-22
(1) MCR = (1.000 X (PVTYV + E) X (PVTYV)) / DPV	0.93	0.93
(2) SCP = PVTCP + 1.000 / (1 - ECTPV)	0.93	0.9164
Prior Yr. Compression Percentage (PVTCP)	0.0401	0.0164
Estimated Compressor's Property Value Growth (ECTPV)	0.9164	0.9223
OR:	0.93	0.9164
(3) Prior-yr %	0.93	0.9164
	0.9164	0.9134

Sec 48.255(b): Max. Compressed Tax Rate (MCR) - Lesser of (1) or (2):	Effective 20-21	HB 1525 Carried Forward Current Law 21-22
(1) MCR = (1.000 X (PVTYV + E) X (PVTYV)) / DPV	15,713,170,238	15,430,253,372
Prior Yr. District Property Value (PVTYV)	0	0
Expiration of Ch 313 or other Ch 311 value limitation (E)	0.93	0.9164
Prior Yr. Maximum Compressed Rate (PVTCP)	15,430,253,372	15,584,556,108
District Current Yr. Property Value (DPV)	2.1645%	1.0000%
% OF VALUE GROWTH	0.93	0.9164
MCR if value growth is less than 2.5%	0.9300	0.9164
MCR if value growth is equal to or greater 2.5%	N/A	N/A
OR: (2) State Compression Rate (SCP)	0.9164	0.9134
MCR (Lesser of (1) or (2))	0.9164	0.9134

NOTE: If the MCR is to be within 20% of the MCR on the state, the MCR shall be 0.93. This is the calculation of the MCR. The MCR calculation is not official. Read from the table.

0.9164 **0.9134**

Maximum Tax Rate

Ector County Appraisal District

2021 Tax Rate Calculation Worksheet

Date: 09/09/2021 09:54 AM

School Districts with Chapter 313 Agreements

Ector County Independent School District

School District's Name

Phone: (432) 456-9491

802 N. Sam Houston Odessa, TX 79761

School District's Website Address: ectorcountysd.org

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$1.242265

Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate

As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. \$1.178120

Indicate the line number used: 47

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

print here Deborah P. Ottmers

Printed Name of School District Representative

sign here Deborah P. Ottmers

School District Representative ECISD Chief Financial Officer

9/13/2021

Date