

2024 2025
Budget Book Summary
Budgets to Adopt

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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
REQUIRED BUDGETS TO ADOPT
2024-2025

Codes		GENERAL FUND 2024-2025 PROPOSED BUDGET	SCHOOL NUTRITION FUND 2024-2025 PROPOSED BUDGET	DEBT SERVICE FUND 2024-2025 PROPOSED BUDGET	TOTAL 2024-2025 PROPOSED BUDGET
REVENUES					
5700	Local and Intermediate	147,226,062	702,700	46,249,195	194,177,957
5800	State	186,521,938	434,000	-	186,955,938
5900	Federal	3,500,000	19,140,615	-	22,640,615
	Total - All Revenues	337,248,000	20,277,315	46,249,195	403,774,510
APPROPRIATIONS					
11	Instruction	200,591,101	-	-	200,591,101
12	Instructional Resources and Media Services	2,080,846	-	-	2,080,846
13	Curriculum and Staff Development	9,812,543	-	-	9,812,543
21	Instructional Leadership	5,236,712	-	-	5,236,712
23	School Leadership	19,788,203	-	-	19,788,203
31	Guidance, Counseling and Evaluation Services	16,622,717	-	-	16,622,717
32	Social Work Services	1,898,930	-	-	1,898,930
33	Health Services	3,206,566	-	-	3,206,566
34	Student Transportation	10,848,013	-	-	10,848,013
35	Food Services	-	20,327,315	-	20,327,315
36	Co/Extra Curricular Activities	8,062,579	-	-	8,062,579
41	General Administration	8,517,284	-	-	8,517,284
51	Plant Maintenance and Operations	36,845,955		-	36,845,955
52	Security and Monitoring Services	8,225,177	-	-	8,225,177
53	Data Processing Services	9,325,521	-	-	9,325,521
61	Community Services	1,511,998	-	-	1,511,998
71	Debt Services	1,388,000	-	16,849,195	18,237,195
81	Facilities Acquisition and Construction	3,000,000	-	-	3,000,000
92	Recapture Payment to state	-	-	-	-
93	Recapture Incremental Costs	-	-	-	-
99	Intergovernmental Charges	2,260,855	-	-	2,260,855
	Total - All Appropriations	349,223,000	20,327,315	16,849,195	386,399,510
OTHER FINANCING SOURCES/(USES)					
7000	Other Financing Sources	500,000	50,000	-	550,000
8000	Other Financing Uses	525,000	-	-	525,000
	Total - Other Financing Sources (Uses)	25,000	50,000	-	25,000
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	(12,000,000)	-	29,400,000	17,400,000
	Fund Balance Beginning (Estimated)	100,504,112	7,166,340	16,820,602	124,491,054
		(12,000,000)	-	29,400,000	17,400,000
3000	Fund Balance Ending (Estimated)	88,504,112	7,166,340	46,220,602	141,891,054

Ector County Independent School District
General Operating Fund 199
Adopted Budget by Function and Object
for Fiscal Year 2024 - 2025
at June 18, 2024

Finance Division

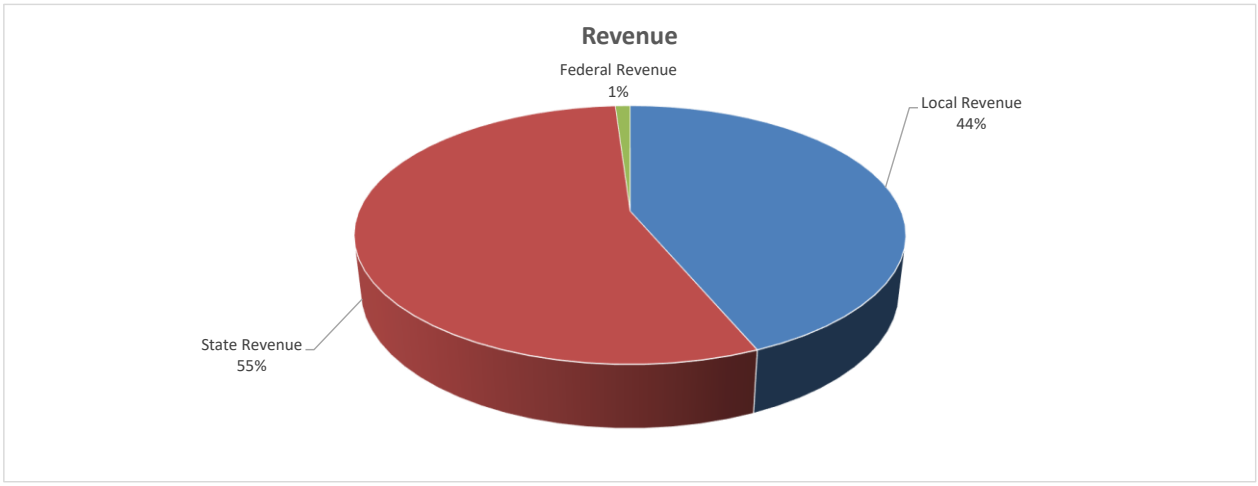
Object Code	Estimated Revenue	Per Enrolled 33,500	2024 - 2025 Budget	
5700	Local Revenue	$ 4,395	$ 147,226,062	(Includes property tax collections which are based on CURRENT YEAR estimated valuations)
5800	State Revenue	$ 5,568	$ 186,521,938	
5900	Federal Revenue	$ 104	$ 3,500,000	
	Total Revenues		**$ 337,248,000**	
7900	Other Sources	$ 15	$ 500,000	
	Total Estimated Revenue & Other Sources	$ 10,082	**$ 337,748,000**	

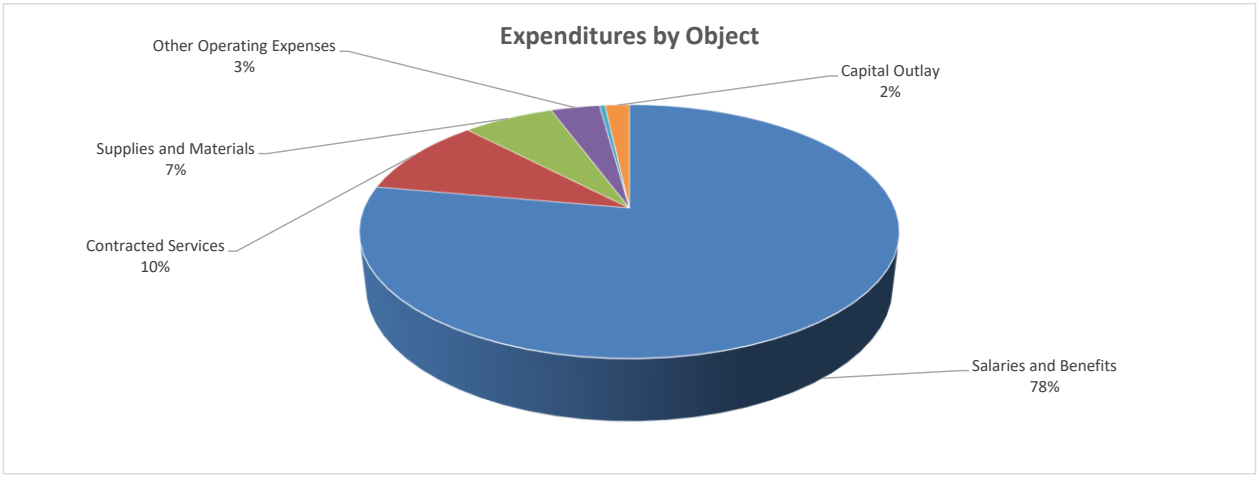
Function Code	Budgeted Expenditures	%	Per Enrolled 33,500	Totals	Payroll 6100	Services 6200	Supplies 6300	Travel/Misc 6400	Debt 6500	Capital Exp 6600
11	Instruction	57%	$ 5,988	$ 200,591,101	$ 175,250,918	$ 11,122,589	$ 12,695,103	$ 1,224,491	$ -	$ 298,000
12	Instructional Resources & Media S	1%	$ 62	$ 2,080,846	$ 1,846,646	$ 42,300	$ 99,900	$ 60,000	$ -	$ 32,000
13	Curr & Instructional Staff Develop	3%	$ 293	$ 9,812,543	$ 7,619,498	$ 1,040,290	$ 429,250	$ 714,505	$ -	$ 9,000
21	Instructional Leadership	1%	$ 156	$ 5,236,712	$ 4,468,139	$ 158,794	$ 294,569	$ 305,210	$ -	$ 10,000
23	School Leadership	6%	$ 591	$ 19,788,203	$ 18,353,628	$ 199,900	$ 833,812	$ 382,863	$ -	$ 18,000
31	Guidance & Counseling Services	5%	$ 496	$ 16,622,717	$ 13,929,444	$ 913,620	$ 1,651,133	$ 127,020	$ -	$ 1,500
32	Social Services	1%	$ 57	$ 1,898,930	$ 1,166,440	$ 688,670	$ 13,540	$ 27,280	$ -	$ 3,000
33	Health Services	1%	$ 96	$ 3,206,566	$ 3,110,401	$ 16,900	$ 49,440	$ 28,825	$ -	$ 1,000
34	Pupil Transportation	3%	$ 324	$ 10,848,013	$ 7,284,629	$ 278,500	$ 1,563,800	$ 314,084	$ -	$ 1,407,000
36	Co-Curricular Activities	2%	$ 241	$ 8,062,579	$ 3,681,179	$ 1,056,000	$ 422,250	$ 2,895,150	$ -	$ 8,000
41	General Administration	2%	$ 254	$ 8,517,284	$ 5,881,217	$ 1,408,280	$ 262,590	$ 947,197	$ -	$ 18,000
51	Plant Maintenance	11%	$ 1,100	$ 36,845,955	$ 16,994,725	$ 12,080,700	$ 2,851,080	$ 4,752,450	$ -	$ 167,000
52	Security & Monitoring Services	2%	$ 246	$ 8,225,177	$ 6,043,200	$ 470,550	$ 559,149	$ 71,278	$ -	$ 1,081,000
53	Data Processing Services	3%	$ 278	$ 9,325,521	$ 4,887,728	$ 3,164,694	$ 1,005,600	$ 232,499	$ -	$ 35,000
61	Community Services	0%	$ 45	$ 1,511,998	$ 1,304,348	$ 45,200	$ 63,350	$ 97,600	$ -	$ 1,500
71	Debt Service	0%	$ 41	$ 1,388,000	$ -	$ -	$ -	$ -	$ 1,388,000	$ -
81	Facilities Acquisition and Construc	1%	$ 90	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ 3,000,000
91	Recapture Payment to state	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92	Recapture Incremental Costs	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93	Shared Service Arrangement	0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
99	Inter-Governmental Charges	1%	$ 67	$ 2,260,855	$ -	$ 2,260,855	$ -	$ -	$ -	$ -
	Total Budgeted Expenditures	100%	10,425	**$ 349,223,000**	**$ 271,822,140**	**$ 34,947,842**	**$ 22,794,566**	**$ 12,180,452**	**$ 1,388,000**	**$ 6,090,000**
					77.8%	**10.0%**	**6.5%**	**3.5%**	**0.4%**	**1.7%**
00-8XXX	Other Uses		$ 16	**525,000**						
	Total Exp & Operating Transfer Out		$ 10,440	**349,748,000**						
Estimated Increase (Decrease) to Fund Balance				**$ (12,000,000)**						

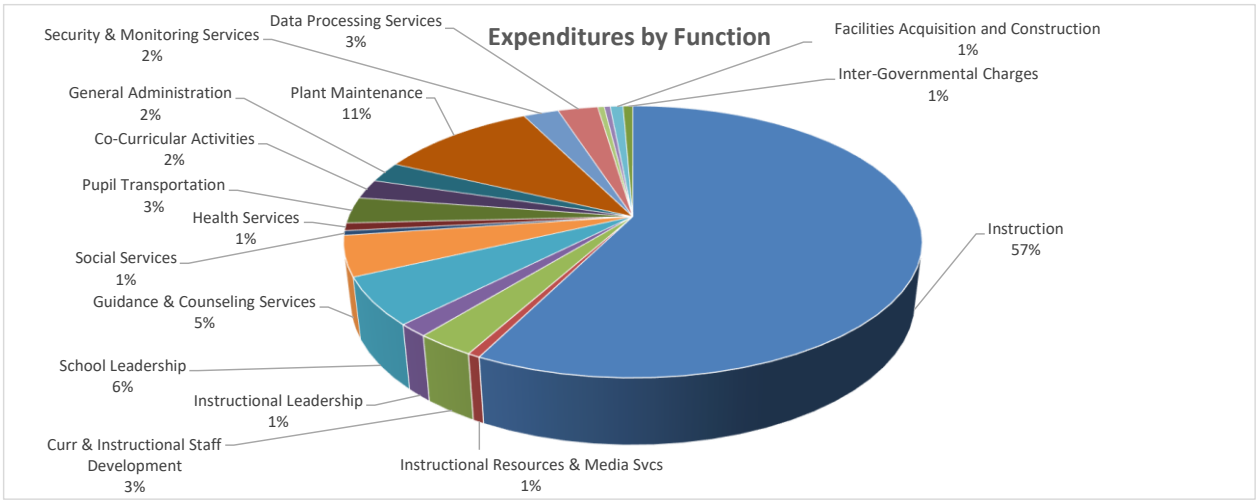
Expenditure Object Code Summary

6100	Salaries and Benefits	$ 8,114	$ 271,822,140		
6200	Contracted Services	$ 1,043	$ 34,947,842	(includes recapture obj 6224 if any and lobbying obj 6214)	$ 4,000
6300	Supplies and Materials	$ 680	$ 22,794,566		
6400	Other Operating Expenses	$ 364	$ 12,180,452	(includes statutorily required postings in newspaper obj 6491)	$ 16,700
6500	Debt Service	$ 41	$ 1,388,000		
6600	Capital Outlay	$ 182	$ 6,090,000		
8900	Other Uses	$ 16	$ 525,000		
	Total Exp & Operating Transfer Out	$ 10,440	**$ 349,748,000**		
			$ -		

Estimated Fund Balance at of 6/30/24	**$ 100,504,112**
Estimated Fund Balance at of 6/30/25	**$ 88,504,112**
Estimated Change in Fund Balance	$ (12,000,000)


Revenue
Federal Revenue
1%
Local Revenue
44%
State Revenue
55%


Expenditures by Object
Other Operating Expenses
3%
Capital Outlay
2%
Supplies and Materials
7%
Contracted Services
10%
Salaries and Benefits
78%

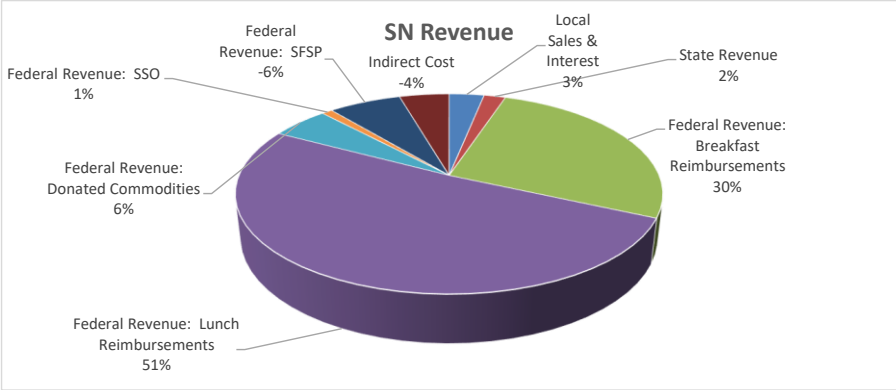

Expenditures by Function
Security & Monitoring Services
2%
Data Processing Services
3%
Facilities Acquisition and Construction
1%
Inter-Governmental Charges
1%
General Administration
2%
Plant Maintenance
11%
Co-Curricular Activities
2%
Pupil Transportation
3%
Health Services
1%
Social Services
1%
Guidance & Counseling Services
5%
School Leadership
6%
Instructional Leadership
1%
Curr & Instructional Staff
Development
3%
Instructional Resources & Media Svcs
1%
Instruction
57%

Ector County Independent School District
School Nutrition Fund 240
Statement of Revenues and Expenditures
Budget 2024/2025
as of 6/18/24

Finance Division

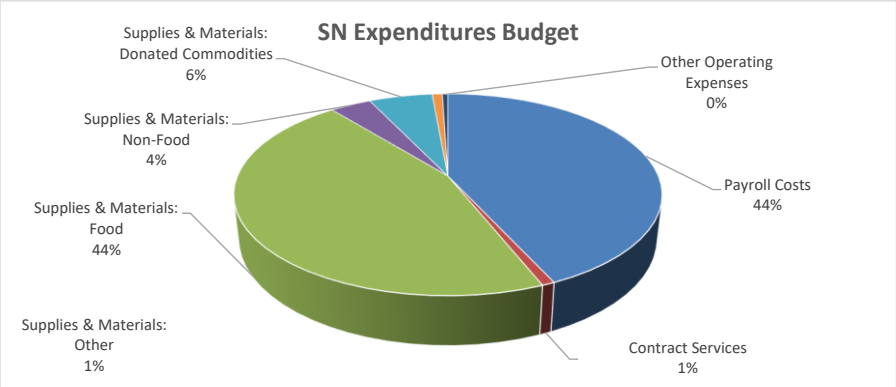
REVENUE

Object Code	Revenue		Beginning/ Original Budget	%	Per Enrolled 33,500
5700	Local Sales & Interest	$	702,700	3%	
5800	State Revenue	$	434,000	2%	
5921	Federal Revenue: Breakfast Reimbursements	$	5,932,000	29%	
5922	Federal Revenue: Lunch Reimbursements	$	11,377,300	56%	
5923	Federal Revenue: Donated Commodities	$	1,159,235	6%	
5929	Federal Revenue: SSO	$	213,000	1%	
5939	Federal Revenue: SFSP	$	1,459,080	7%	
5929-01	Indirect Cost	$	(1,000,000)	-5%	
Total Revenue		**$**	**20,277,315**	100%	$ 605
7900	Other Sources	$	50,000		$ 1
	Total Estimated Revenue & Other Sources	$	20,327,315		**$ 607**



EXPENDITURES

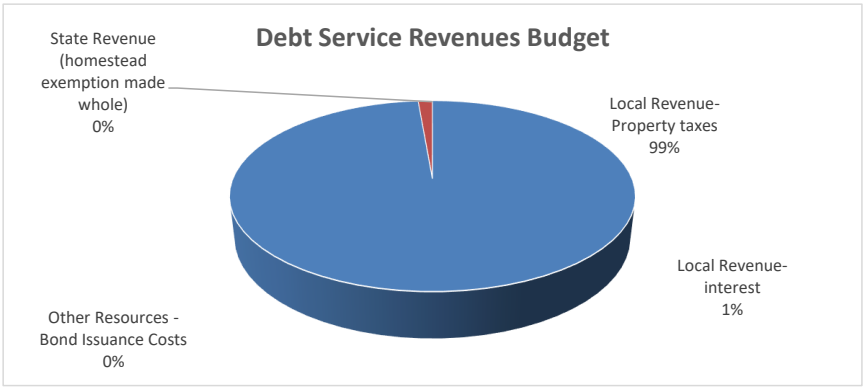
Object Code	Fn Code	Expenditure		Beginning/ Original Budget	%	Per Enrolled 33,500
6100	35	Payroll Costs	$	8,732,859	43%	
6200	35	Contracted Services	$	166,000	1%	
6341	35	Supplies & Materials: Food	$	9,162,721	45%	
6342	35	Supplies & Materials: Non-Food	$	750,000	4%	
6344	35	Supplies & Materials: Donated Commodities	$	1,159,235	6%	
63xx	35	Supplies & Materials: Other	$	185,000	1%	
6400	35	Other Operating Expenses	$	101,500	1%	
			$	**20,257,315**	100%	$ 605
6600		Capital Outlay	$	70,000		$ 2
Total Expenditures			**$**	**20,327,315**		$ 607
			$	-		
		Estimated Fund Balance at of 6/30/24	$	7,166,340		
		Estimated Fund Balance at of 6/30/25	$	7,166,340		
		Estimated Change in Fund Balance	$	-		



Ector County Independent School District
Debt Service Fund 599
Revenues and Expenditures
Budget FY 2024/25
at 6/18/24

REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 33,500
571x	Local Revenue-Property taxes	$ 45,624,195	99%	
574x	Local Revenue-interest	$ 625,000	1%	
5800	State Revenue (homestead exemption made whole)	$ -	0%	
7900	Other Resources - Bond Issuance Costs	$ -	0%	
Total Revenue		**$ 46,249,195**	100%	$ 1,381



EXPENDITURES

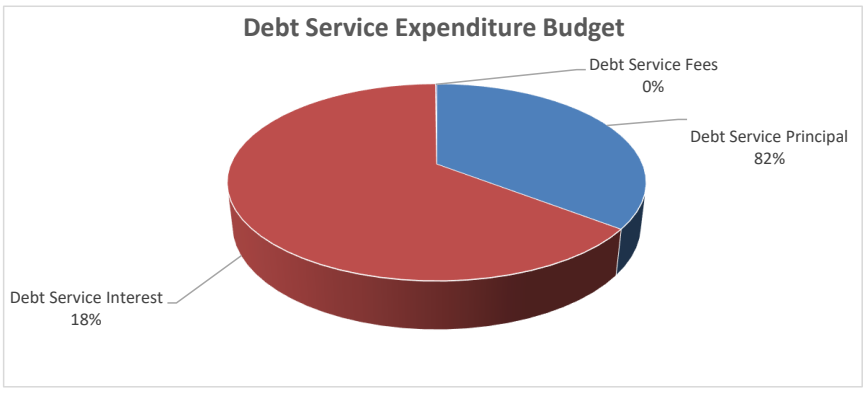
Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 33,500
6511	Debt Service Principal	$ 5,965,000	35%	
6521	Debt Service Interest	$ 10,864,047	64%	
6524	Debt Service - Bond Issuance Costs	$ -	0%	
6599	Debt Service Fees	$ 20,148	0%	
8900	Debt Service - Bond Issuance Costs		0%	
Total Expenditures - Function 71		**$ 16,849,195**	100%	$ 503
		$ 29,400,000		

Net Change in Fund Balance

Estimated Fund Balance at of 6/30/24	$ 16,820,602	For payments in 2024/2025
Estimated Fund Balance at of 6/30/25	$ 46,220,602	For payments beginning 1.5 months later in August
Estimated Change in Fund Balance	$ 29,400,000	

Notes

Debt Service payments are due in Feb and August of each year.
Fund Balance will be used to make August principal and interst payments in August 2025.



Ector County ISD
Maximum Compressed Tax Rate
Based on April 2024 estimated values
for Fiscal Year 2024-2025
as of 6/3/24

68901	ECTOR COUNTY ISD
TY 2023 Value Lost to the Local Optional Homestead Exemption	$1,209,699,330
TY 2023 Comptroller Certified School District Taxable Value for M&O Purposes (T2)	$18,351,234,763
TY 2023 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll ($100K HSE)	$18,054,865,100
TY 2024 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll ($100K HSE)	$17,582,027,735
CAD Value Growth (calculated)	-2.62%
TY 2024 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 313, Tax Code	$0
TY 2024 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 311, Tax Code	$0
Total Exemption expiry (E) (per TEC §48.2551 (a))	$0
Growth Net of Expiring Chapter 313 or 311 Agreements (calculated)	-2.62%
TY 2024 Local Optional Homestead Exemption Value Loss	$1,285,087,100
Local Optional Homestead Exemption Value Change (calculated)	$75,387,770
Estimated TY 2024 Comptroller Certified School District Value for M&O purposes (T2)	$17,977,704,283
Prior Year (TY 2023) Maximum Compressed Tax Rate (MCR)	0.6213
Local Preliminary MCR = (1.025 ((TY 2023 DPV+E) * PYMCR)) / TY 2024	0.6213
TY 2024 State Compression Percentage (lesser of PY State MCR or 0.6880 * (1.025/1.0287) - 0)	0.6855
TEC §48.2552 TY 2024 Limitation on Maximum Compressed Tax Rate (0.6855 * 0.9)	0.6169
MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552)	**0.6213**

88th Legislature
SS #2

		2024-25
1) Compressed Tax Rate (MCR)		**0.6213**
2) Plus: Greater of (A) or (B):		
(A) Enrichment Tax Rate for Preceding Year	**0.1383**	
Less: Compression of Copper Pennies	**0.0000**	
	0.1383	
(B) $0.05	**0.0500**	**0.1383**
3) M&O "Voter-Approval" (Rollback) Rate		**0.7596**
(4) Plus Debt Rate		**0.2544**
(5) Total Maximum Rate Without TRE (#3 + #4)		**1.0140**