



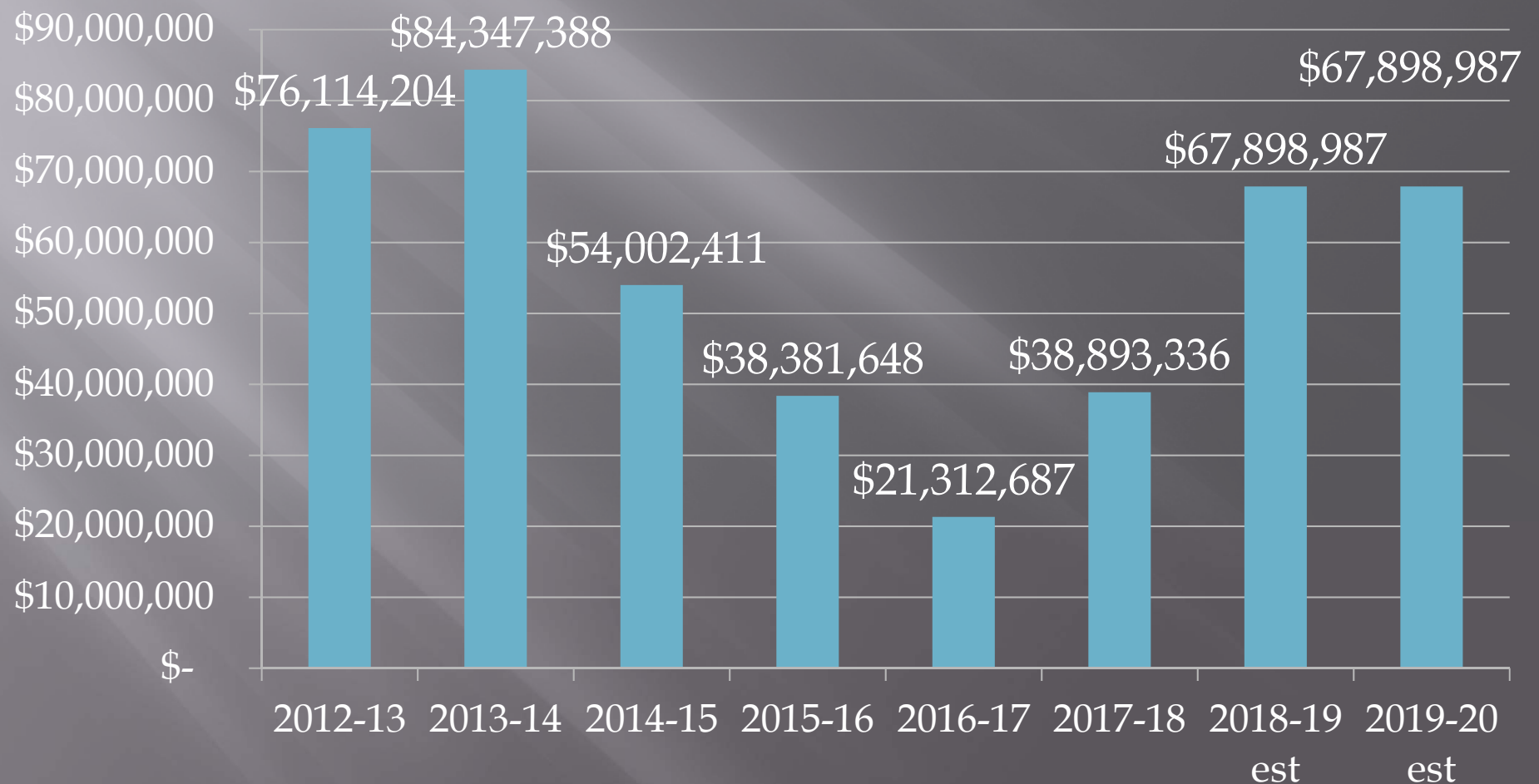
2019 - 2020

**FINANCIAL INFORMATION &
BUDGET PLANNING**

JUNE 26, 2019



GENERAL FUND BALANCE





2019-2020 BUDGET REVENUE ASSUMPTIONS

Taxable Value Estimate of \$14,640,316,710

Projected enrollment = 32,596

Assuming 30,477 Average Daily Attendance (at 93.5%)

Property Tax Rate for Maintenance & Operations at \$1.0684 (current guidance).

Estimated Tax Collection Rate: 98%



MAJOR CHANGES IN REVENUE

Changes from Prior Year:

Net Increase in Foundation School funding	15,012,942
Net Increase in estimated tax collections	8,470,758
Increase in investment interest income	823,000
Net decrease in all other revenue estimates	(402,000)
Total	\$23,904,700



2019 -2020 BUDGET EXPENDITURE ASSUMPTIONS

House Bill 3 Estimates

Budget value from LBB	Projected Increases	Subtotal	30% of New Revenue
Teachers, Librarians, Nurses, Counselors			At least 75%
Teachers, Media Specialist, and Nurses (RN)	6,150,348	6,606,146	3,484,670
Counselors	455,798		
Full-Time, Non-Administrators			Remaining 25%
Technology (if separate)	39,983	1,464,220	1,187,711
Clerical Support	383,582		
Educational Aides	331,677		
Auxiliary	708,978		
Total Teachers & Full-Time, Non-Administrators		8,070,366	4,672,381



2019 -2020 BUDGET EXPENDITURE ASSUMPTIONS

Stipend Increases: \$ 864,000

No increase in district and employee insurance cost.

Unfilled step positions budgeted at step 10, bus drivers at step 0, and all other vacant positions are budgeted at minimum of pay range

Staffing ratios: 22:1 K-4, 5th – 12th grade 27:1 - position addition considered above 33:1



MAJOR CHANGES IN APPROPRIATIONS

Changes from Prior Year:

Estimated raise and stipend increases	10,968,556
Increase for staffing changes	3,827,006
TASB salary study adjustments	2,638,366
Increase in campus allotments	1,786,939
Increase in utility costs and line charges	1,438,513
Increase in vehicles and buses	1,355,000
Increase in campus computer devices	1,459,360
Increase in insurance costs	784,500
Increase in networking costs	473,940
Increase in department allotments	207,883
Total	24,940,063

2019-2020 Budget – General Fund

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT			
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES			
ALL GOVERNMENTAL FUND TYPES			
2019-20			
(UNAUDITED)			
		GENERAL FUND	
		2019-20	
		PROPOSED	
<u>Codes</u>		BUDGET	
<u>REVENUES</u>			
5700	Local and Intermediate	162,714,630	
5800	State	133,514,523	
5900	Federal	2,940,829	
	Total - All Revenues	299,169,982	
<u>APPROPRIATIONS</u>			
11	Instruction	172,722,023	
12	Instructional Resources and Media Services	2,970,587	
13	Curriculum and Staff Development	6,323,058	
21	Instructional Leadership	5,113,000	
23	School Leadership	21,424,681	
31	Guidance, Counseling and Evaluation Services	12,053,100	
32	Social Work Services	942,952	
33	Health Services	2,775,291	
34	Student Transportation	9,774,633	
35	Food Services	101,300	
36	Co/Extra Curricular Activities	6,381,747	
41	General Administration	8,137,249	
51	Plant Maintenance and Operations	34,737,896	
52	Security and Monitoring Services	3,295,190	
53	Data Processing Services	6,976,860	
61	Community Services	1,414,522	
71	Debt Services	500,000	
81	Facilities Acquisition and Construction	15,000	
99	Intergovernmental Charges	1,875,483	
	Total - All Appropriations	297,534,572	
<u>OTHER FINANCING SOURCES/(USES)</u>			
	Other Financing Sources (Uses)	(1,635,410)	
7000	Total - Other Financing Sources (Uses)	(1,635,410)	
	Excess (Deficiency) of Revenues and Other		
	Financing Sources over Appropriations	-	
	Fund Balance Beginning (Estimated)	67,898,987	
3000	Fund Balance Ending (Estimated)	67,898,987	

2019-2020 Budget – Food Service Fund

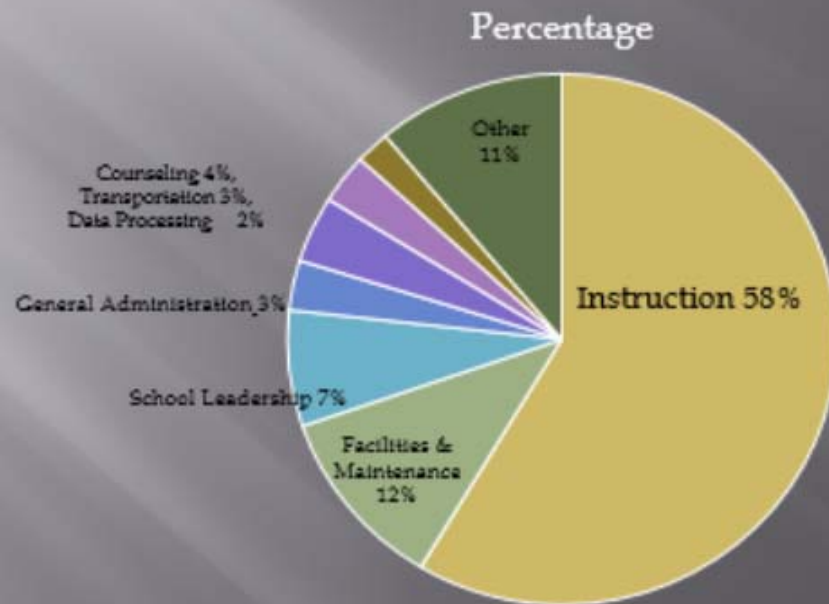
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT			
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES			
ALL GOVERNMENTAL FUND TYPES			
2019-20			
(UNAUDITED)			
			FOOD SERVICE FUND
			2019-20
			PROPOSED
	<u>Codes</u>		BUDGET
	<u>REVENUES</u>		
	5700	Local and Intermediate	4,708,000
	5800	State	370,000
	5900	Federal	11,685,000
		Total - All Revenues	16,763,000
	<u>APPROPRIATIONS</u>		
	11	Instruction	-
	12	Instructional Resources and Media Services	-
	13	Curriculum and Staff Development	-
	21	Instructional Leadership	-
	23	School Leadership	-
	31	Guidance, Counseling and Evaluation Services	-
	32	Social Work Services	-
	33	Health Services	-
	34	Student Transportation	-
	35	Food Services	15,974,103
	36	Co/Extra Curricular Activities	-
	41	General Administration	-
	51	Plant Maintenance and Operations	788,897
	52	Security and Monitoring Services	-
	53	Data Processing Services	-
	61	Community Services	-
	71	Debt Services	-
	81	Facilities Acquisition and Construction	-
	99	Intergovernmental Charges	-
		Total - All Appropriations	16,763,000
	<u>OTHER FINANCING SOURCES/(USES)</u>		
		Other Financing Sources (Uses)	-
	7000	Total - Other Financing Sources (Uses)	-
		Excess (Deficiency) of Revenues and Other	
		Financing Sources over Appropriations	-
		Fund Balance Beginning (Estimated)	2,223,321
	3000	Fund Balance Ending (Estimated)	2,223,321

2019-2020 Budget – Debt Service Fund

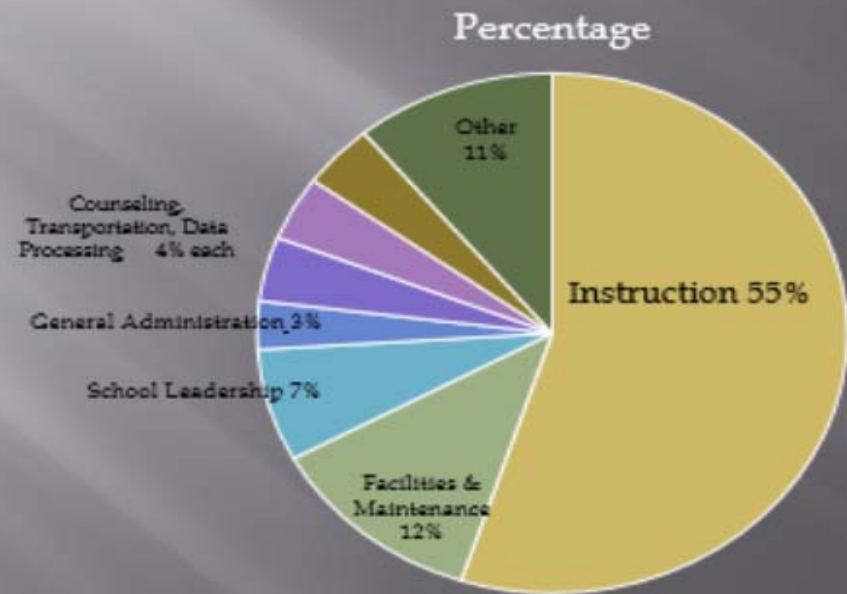
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT					
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES					
ALL GOVERNMENTAL FUND TYPES					
2019-20					
(UNAUDITED)					
				DEBT SERVICE FUND	
				2019-20	
				PROPOSED	
	<u>Codes</u>			BUDGET	
	<u>REVENUES</u>				
	5700	Local and Intermediate		16,232,012	
	5800	State		268,836	
	5900	Federal		-	
		Total - All Revenues		16,500,848	
	<u>APPROPRIATIONS</u>				
	11	Instruction		-	
	12	Instructional Resources and Media Services		-	
	13	Curriculum and Staff Development		-	
	21	Instructional Leadership		-	
	23	School Leadership		-	
	31	Guidance, Counseling and Evaluation Services		-	
	32	Social Work Services		-	
	33	Health Services		-	
	34	Student Transportation		-	
	35	Food Services		-	
	36	Co/Extra Curricular Activities		-	
	41	General Administration		-	
	51	Plant Maintenance and Operations		-	
	52	Security and Monitoring Services		-	
	53	Data Processing Services		-	
	61	Community Services		-	
	71	Debt Services		13,143,519	
	81	Facilities Acquisition and Construction		-	
	99	Intergovernmental Charges		-	
		Total - All Appropriations		13,143,519	
	<u>OTHER FINANCING SOURCES/(USES)</u>				
		Other Financing Sources (Uses)		-	
	7000	Total - Other Financing Sources (Uses)		-	
		Excess (Deficiency) of Revenues and Other			
		Financing Sources over Appropriations		3,357,329	
		Fund Balance Beginning (Estimated)		13,945,385	
	3000	Fund Balance Ending (Estimated)		17,302,714	

Budget Allocation Comparisons

2019-2020



2018-2019



■ Instruction

■ Counseling

■ Facilities & Maintenance

■ Transportation

■ School Leadership

■ Data Processing

■ General Administration

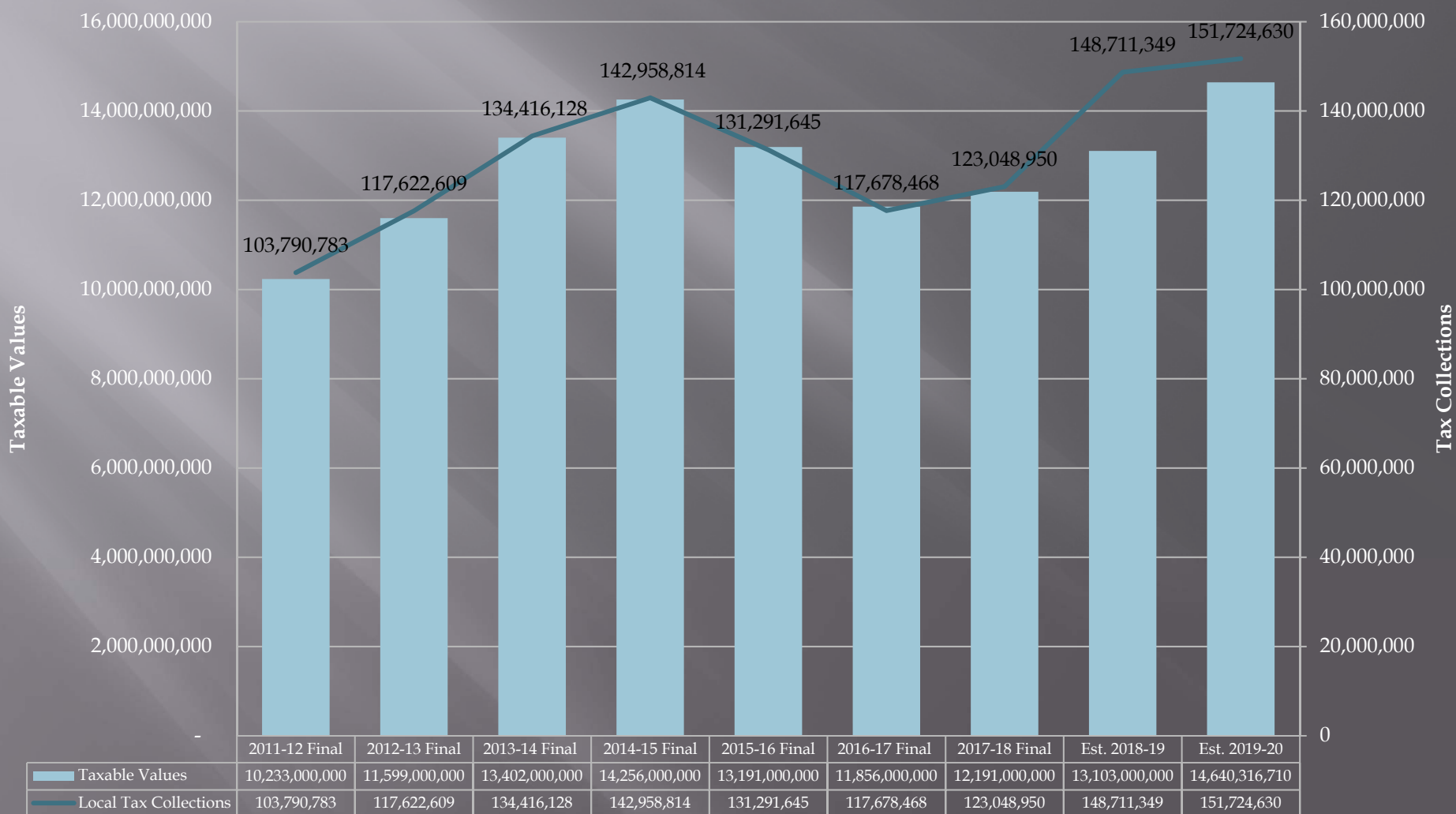
■ Other

Recapture Considerations

- ▣ Under House Bill 3, ECISD will have no recapture for the 19-20 school year.



LOCAL TAX VALUES & COLLECTIONS





HISTORICAL TAX RATES

M & O

- ▣ 2019 \$1.0684 per current guidance
- ▣ 2018 \$1.17
- ▣ 2017 \$1.04
- ▣ 2016 \$1.04
- ▣ 2015 \$1.04
- ▣ 2014 \$1.04
- ▣ 2013 \$1.04
- ▣ 2012 \$1.04

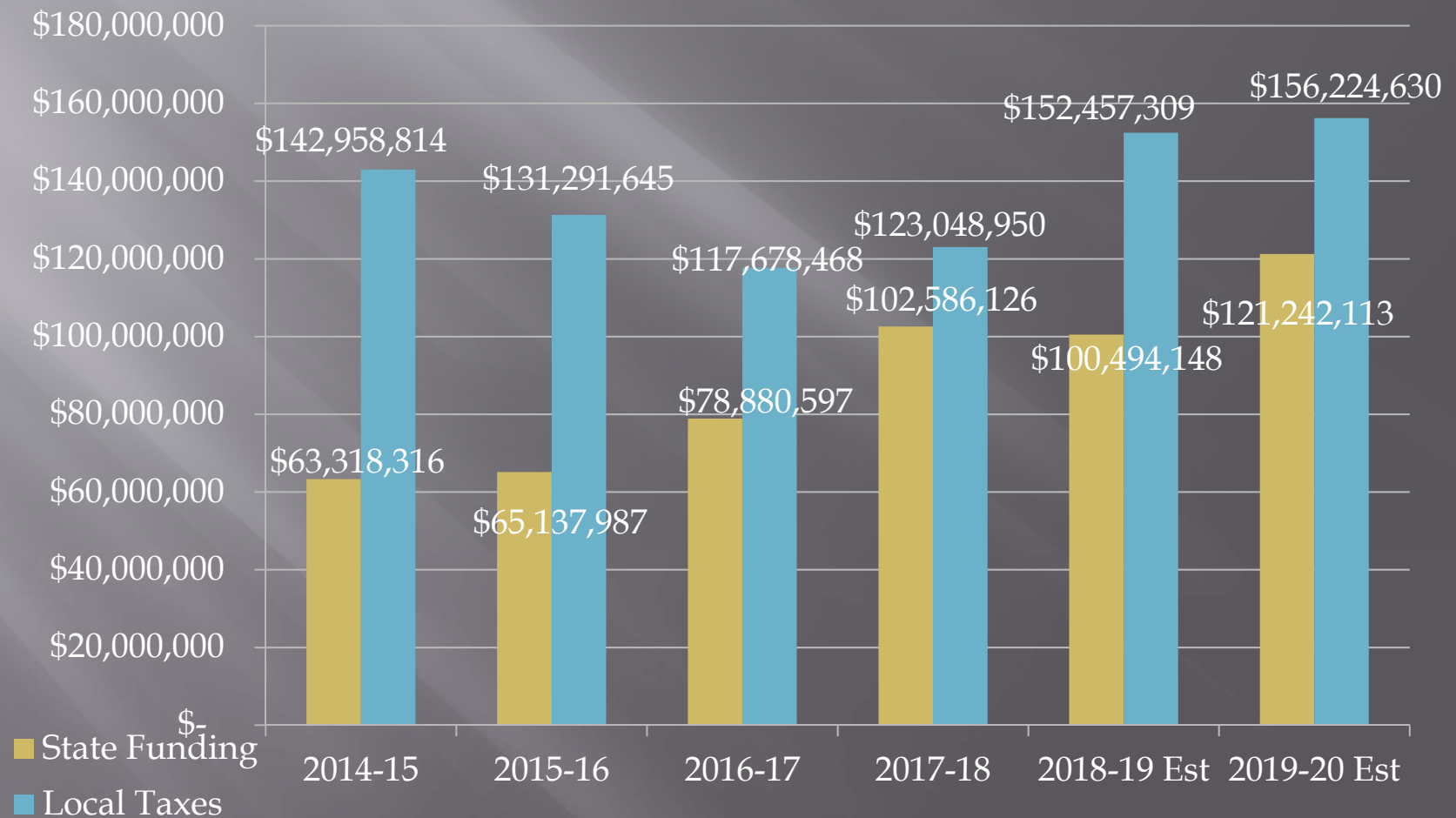
I & S

- ▣ 2019 \$0.1096
- ▣ 2018 \$0.1096
- ▣ 2017 \$0.11
- ▣ 2016 \$0.11
- ▣ 2015 \$0.121
- ▣ 2014 \$0.121
- ▣ 2013 \$0.0795
- ▣ 2012 \$0.092



STATE FUNDING & LOCAL TAXES

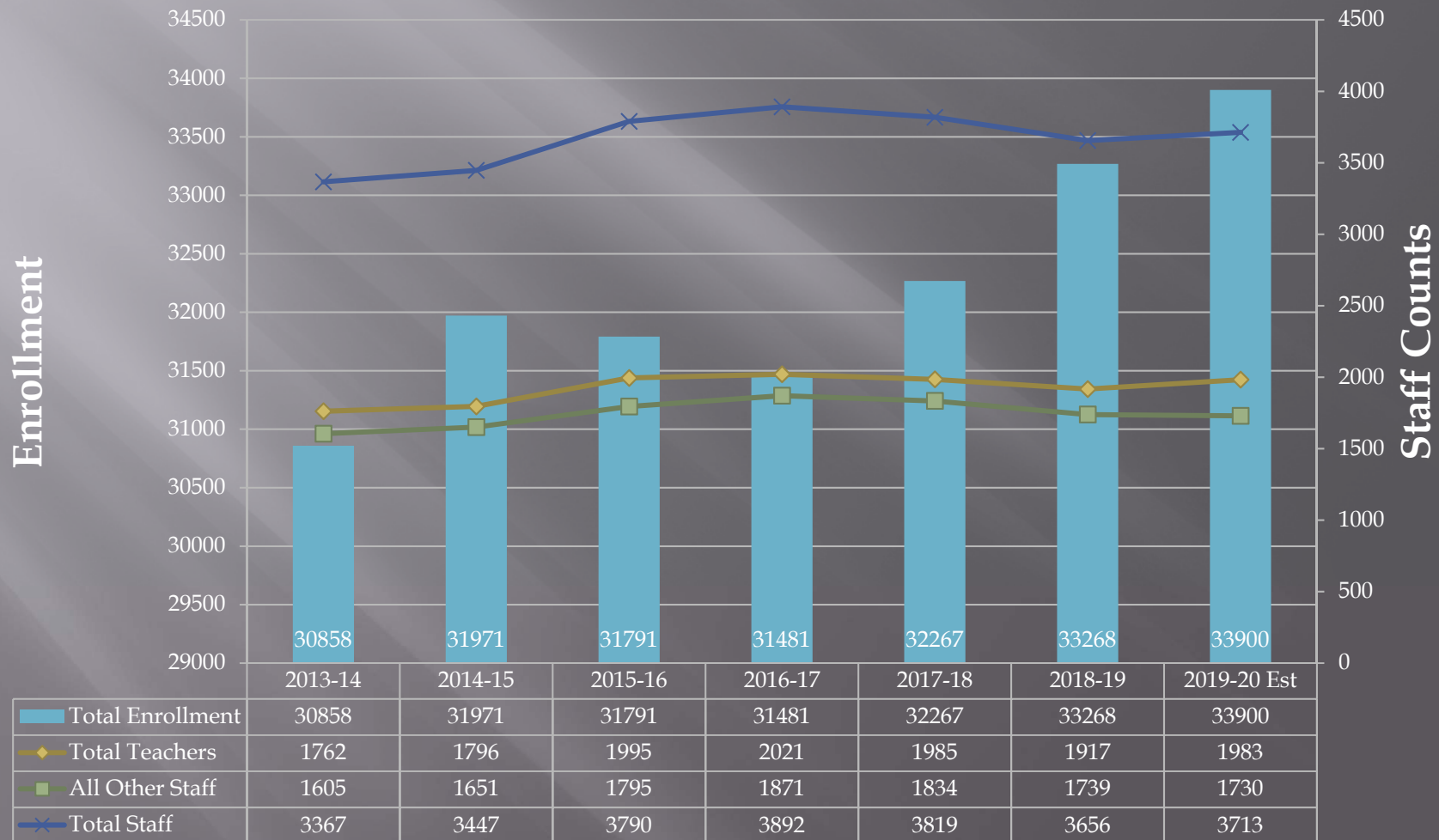
(BASED OFF OF ADA & TAXABLE VALUES)





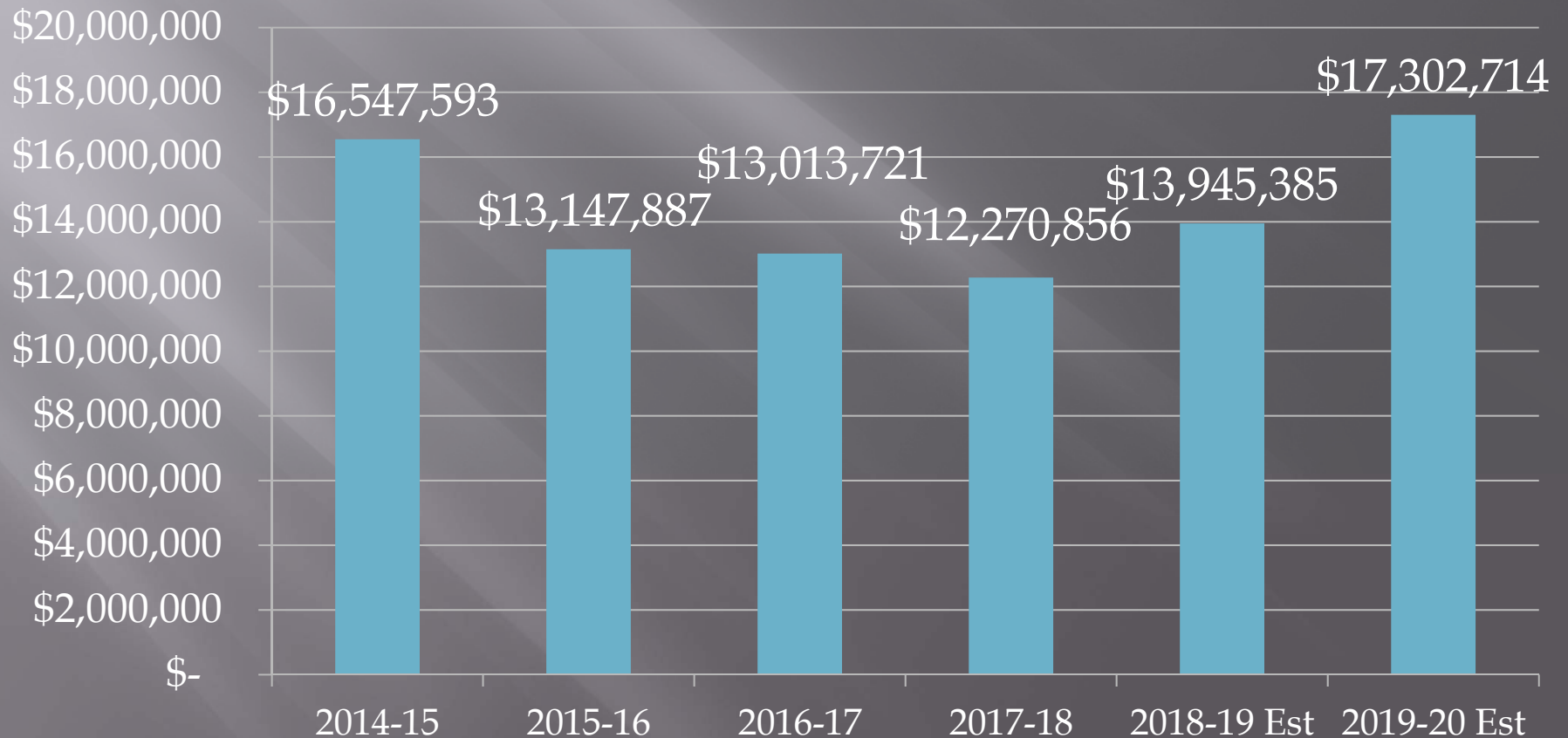
ENROLLMENT & STAFF

(as of snapshot each year)





I & S FUND BALANCE





I & S TAX RATE REQUIRED FOR DEBT

Bond Payments for February 2020 and August 2020

Principal \$ 6,115,000

Interest \$ 7,078,468

Total \$13,193,468

Revenue – Taxes will have to bring in \$13,193,468 less Additional State Aid (\$257,458)

1 cent in tax levy is projected to bring in \$1.4 million to ECISD.

Establish Tax Rate Needed to Fund Debt Payments with Certified Values in July

NEXT STEPS



- ▣ July 25th – Receive Certified Values
- ▣ Calculate tax rate based on certified values.
- ▣ September - Adopt Tax Rate – publications – hearing on September 24th.