



# 2026 2027 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  
2026-2027**

		<b>GENERAL FUND</b>	<b>SCHOOL NUTRITION FUND</b>	<b>DEBT SERVICE FUND</b>	<b>TOTAL</b>
		<b>2026-2027 PROPOSED BUDGET</b>	<b>2026-2027 PROPOSED BUDGET</b>	<b>2026-2027 PROPOSED BUDGET</b>	<b>2026-2027 PROPOSED BUDGET</b>
<u>Codes</u>					
<b>REVENUES</b>					
5700	Local and Intermediate	144,090,241	1,205,650	46,607,801	191,903,692
5800	State	207,799,928	433,160	2,332,247	210,565,335
5900	Federal	2,375,000	19,057,977	-	21,432,977
	<b>Total - All Revenues</b>	<b>354,265,169</b>	<b>20,696,787</b>	<b>48,940,048</b>	<b>423,902,004</b>
<b>APPROPRIATIONS</b>					
11	Instruction	205,583,941	-	-	205,583,941
12	Instructional Resources and Media Services	1,778,096	-	-	1,778,096
13	Curriculum and Staff Development	7,901,139	-	-	7,901,139
21	Instructional Leadership	5,020,187	-	-	5,020,187
23	School Leadership	22,465,415	-	-	22,465,415
31	Guidance, Counseling and Evaluation Services	17,580,321	-	-	17,580,321
32	Social Work Services	1,582,729	-	-	1,582,729
33	Health Services	3,428,923	-	-	3,428,923
34	Student Transportation	8,949,836	-	-	8,949,836
35	Food Services	-	20,721,787	-	20,721,787
36	Co/Extra Curricular Activities	8,290,717	-	-	8,290,717
41	General Administration	8,625,724	-	-	8,625,724
51	Plant Maintenance and Operations	34,796,030	-	-	34,796,030
52	Security and Monitoring Services	6,827,921	-	-	6,827,921
53	Data Processing Services	16,068,696	-	-	16,068,696
61	Community Services	5,031,036	-	-	5,031,036
71	Debt Services	1,371,000	-	48,940,048	50,311,048
81	Facilities Acquisition and Construction	1,180,000	-	-	1,180,000
99	Intergovernmental Charges	1,950,000	-	-	1,950,000
	<b>Total - All Appropriations</b>	<b>358,431,711</b>	<b>20,721,787</b>	<b>48,940,048</b>	<b>428,093,546</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
7000	Other Financing Sources	150,000	25,000	-	175,000
8000	Other Financing Uses	525,000	-	-	525,000
	<b>Total - Other Financing Sources (Uses)</b>	<b>375,000</b>	<b>25,000</b>	<b>-</b>	<b>(350,000)</b>
	<b>Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations</b>	<b>(4,541,542)</b>	<b>-</b>	<b>-</b>	<b>(4,541,542)</b>
	<b>Fund Balance Beginning (Estimated)</b>	<b>111,437,330</b>	<b>11,590,260</b>	<b>49,739,943</b>	<b>172,767,533</b>
		<b>(4,541,542)</b>	<b>-</b>	<b>-</b>	<b>(4,541,542)</b>
3000	<b>Fund Balance Ending (Estimated)</b>	<b>106,895,788</b>	<b>11,590,260</b>	<b>49,739,943</b>	<b>168,225,991</b>

**Ector County Independent School District  
General Operating Fund 199  
Adopted Budget by Function and Object  
for Fiscal Year 2026-2027  
at June 16, 2026**



Object Code	Estimated Revenue	Per Enrolled 31,630	2026 - 2027 Budget
5700	Local Revenue	\$ 4,555	\$ 144,090,241
5800	State Revenue	\$ 6,570	\$ 207,799,928
5900	Federal Revenue	\$ 75	\$ 2,375,000
	<b>Total Revenues</b>		<b>\$ 354,265,169</b>
7900	Other Sources	\$ 5	\$ 150,000
	<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 11,205</b>	<b>\$ 354,415,169</b>

Property tax collections are based on Current Year estimated valuations.

Function Code	Budgeted Expenditures	%	Per Enrolled 31,630	Totals	Payroll 6100	Services 6200	Supplies 6300	Misc 6400	Debt 6500	Capital Exp 6600
11	Instruction	57%	\$ 6,500	\$ 205,583,941	\$ 185,197,644	\$ 9,515,531	\$ 9,564,691	\$ 956,075	\$ -	\$ 350,000
12	Instructional Resources & Media	0%	\$ 56	\$ 1,778,096	\$ 1,584,699	\$ 44,857	\$ 87,290	\$ 61,250	\$ -	\$ -
13	Curr & Instructional Staff Develop	2%	\$ 250	\$ 7,901,139	\$ 5,590,267	\$ 1,299,326	\$ 181,560	\$ 829,986	\$ -	\$ -
21	Instructional Leadership	1%	\$ 159	\$ 5,020,187	\$ 4,476,482	\$ 34,995	\$ 233,800	\$ 274,910	\$ -	\$ -
23	School Leadership	6%	\$ 710	\$ 22,465,415	\$ 20,926,780	\$ 271,870	\$ 786,116	\$ 455,399	\$ -	\$ 25,250
31	Guidance & Counseling Services	5%	\$ 556	\$ 17,580,321	\$ 15,642,923	\$ 663,003	\$ 1,126,990	\$ 147,405	\$ -	\$ -
32	Social Services	0%	\$ 50	\$ 1,582,729	\$ 1,130,499	\$ 420,400	\$ 10,830	\$ 21,000	\$ -	\$ -
33	Health Services	1%	\$ 108	\$ 3,428,923	\$ 3,330,305	\$ 29,072	\$ 48,681	\$ 20,865	\$ -	\$ -
34	Pupil Transportation	2%	\$ 283	\$ 8,949,836	\$ 5,399,226	\$ 231,500	\$ 1,505,300	\$ 413,810	\$ -	\$ 1,400,000
36	Co-Curricular Activities	2%	\$ 262	\$ 8,290,717	\$ 3,552,320	\$ 844,060	\$ 514,422	\$ 3,379,915	\$ -	\$ -
41	General Administration	2%	\$ 273	\$ 8,625,724	\$ 6,003,916	\$ 1,584,935	\$ 197,018	\$ 799,855	\$ -	\$ 40,000
51	Plant Maintenance	10%	\$ 1,100	\$ 34,796,030	\$ 15,967,928	\$ 12,322,327	\$ 2,654,650	\$ 3,621,125	\$ -	\$ 230,000
52	Security & Monitoring Services	2%	\$ 216	\$ 6,827,921	\$ 5,335,819	\$ 592,522	\$ 545,050	\$ 125,000	\$ -	\$ 229,530
53	Data Processing Services	4%	\$ 508	\$ 16,068,696	\$ 4,976,128	\$ 3,277,208	\$ 1,117,492	\$ 211,179	\$ -	\$ 6,486,689
61	Community Services	1%	\$ 159	\$ 5,031,036	\$ 4,890,136	\$ 2,500	\$ 56,400	\$ 82,000	\$ -	\$ -
71	Debt Service	0%	\$ 43	\$ 1,371,000	\$ -	\$ -	\$ -	\$ -	\$ 1,371,000	\$ -
81	Facilities Acquisition and Construc	0%	\$ 37	\$ 1,180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,180,000
91	Recapture Payment to state	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	Recapture Incremental Costs	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	Shared Service Arrangement	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Inter-Governmental Charges	1%	\$ 62	\$ 1,950,000	\$ -	\$ 1,950,000	\$ -	\$ -	\$ -	\$ -
	<b>Total Budgeted Expenditures</b>	<b>100%</b>	<b>11,332</b>	<b>\$ 358,431,711</b>	<b>\$ 284,005,072</b>	<b>\$ 33,084,106</b>	<b>\$ 18,630,290</b>	<b>\$ 11,399,774</b>	<b>\$ 1,371,000</b>	<b>\$ 9,941,469</b>
					<b>79.2%</b>	<b>9.2%</b>	<b>5.2%</b>	<b>3.2%</b>	<b>0.4%</b>	<b>2.8%</b>

00-8XXX Other Uses \$ 17 525,000

**Total Exp & Operating Transfer Out \$ 11,349 358,956,711**

**Estimated Increase (Decrease) to Fund Balance \$ (4,541,542)**

**Expenditure Object Code Summary**

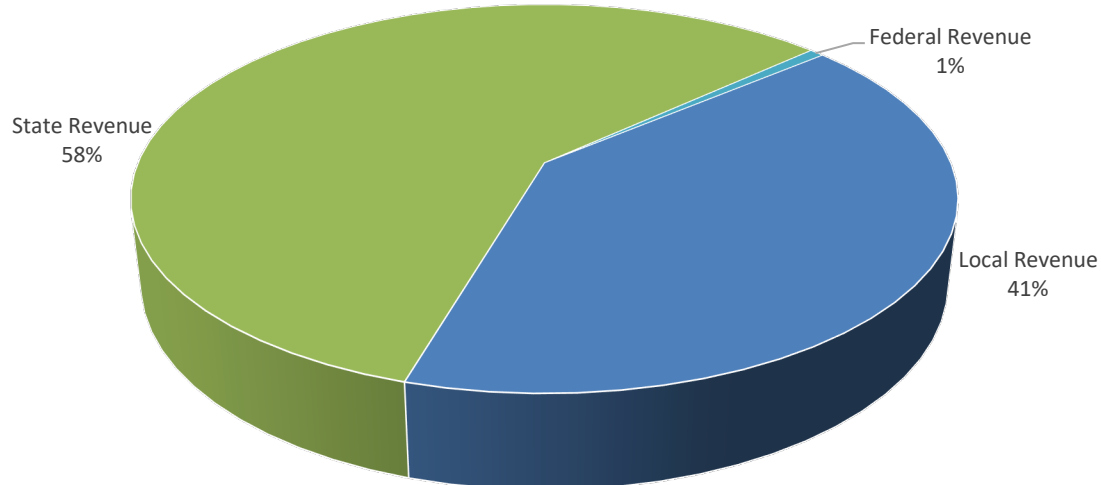
6100	Salaries and Benefits	\$ 8,979	\$ 284,005,072	
6200	Contracted Services	\$ 1,046	\$ 33,084,106	(includes recapture obj 6224 if any and lobbying obj 6214) \$ 4,000
6300	Supplies and Materials	\$ 589	\$ 18,630,290	
6400	Other Operating Expenses	\$ 360	\$ 11,399,774	(includes statutorily required postings in newspaper obj 6491) \$ 12,250
6500	Debt Service	\$ 43	\$ 1,371,000	
6600	Capital Outlay	\$ 314	\$ 9,941,469	
8900	Other Uses	\$ 17	\$ 525,000	
	<b>Total Exp &amp; Operating Transfer Out</b>	<b>\$ 11,349</b>	<b>\$ 358,956,711</b>	
			\$ -	

**Estimated Fund Balance at of 6/30/26 \$ 111,437,330**

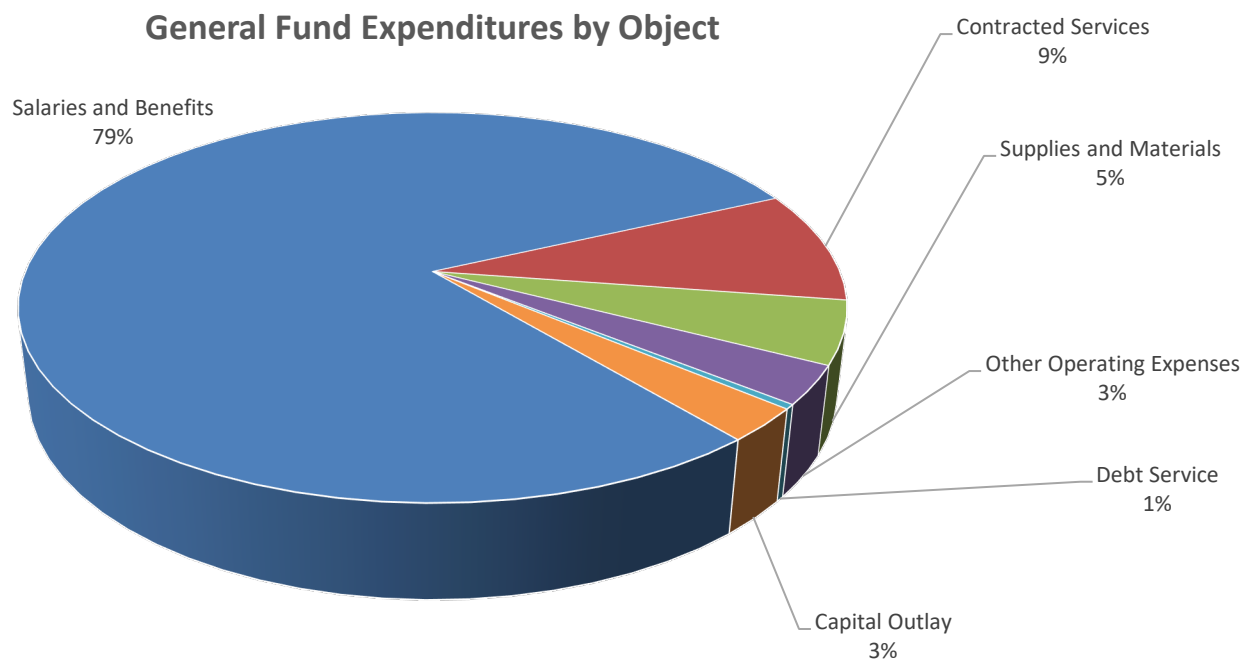
**Estimated Fund Balance at of 6/30/27 \$ 106,895,788**

**Estimated Change in Fund Balance \$ (4,541,542)**

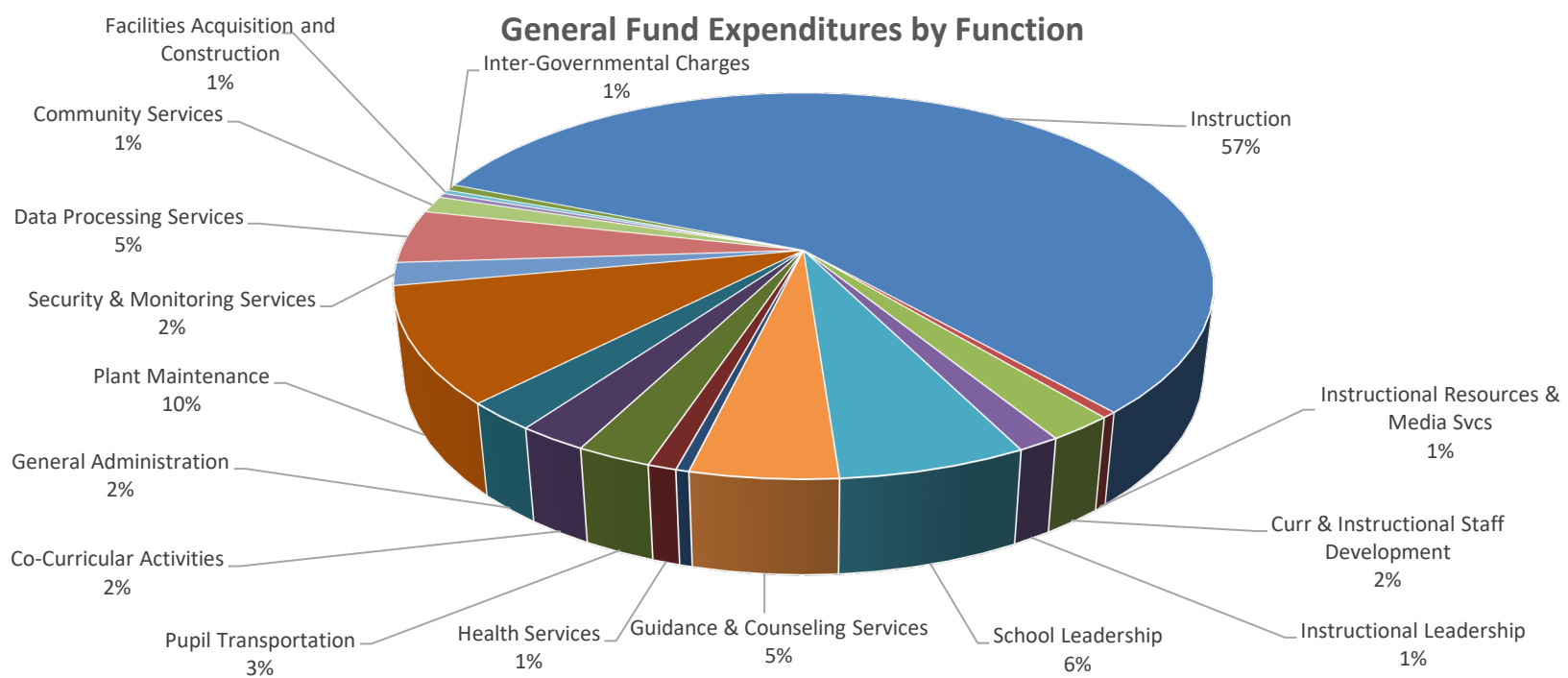
### General Fund Revenue



### General Fund Expenditures by Object



### General Fund Expenditures by Function

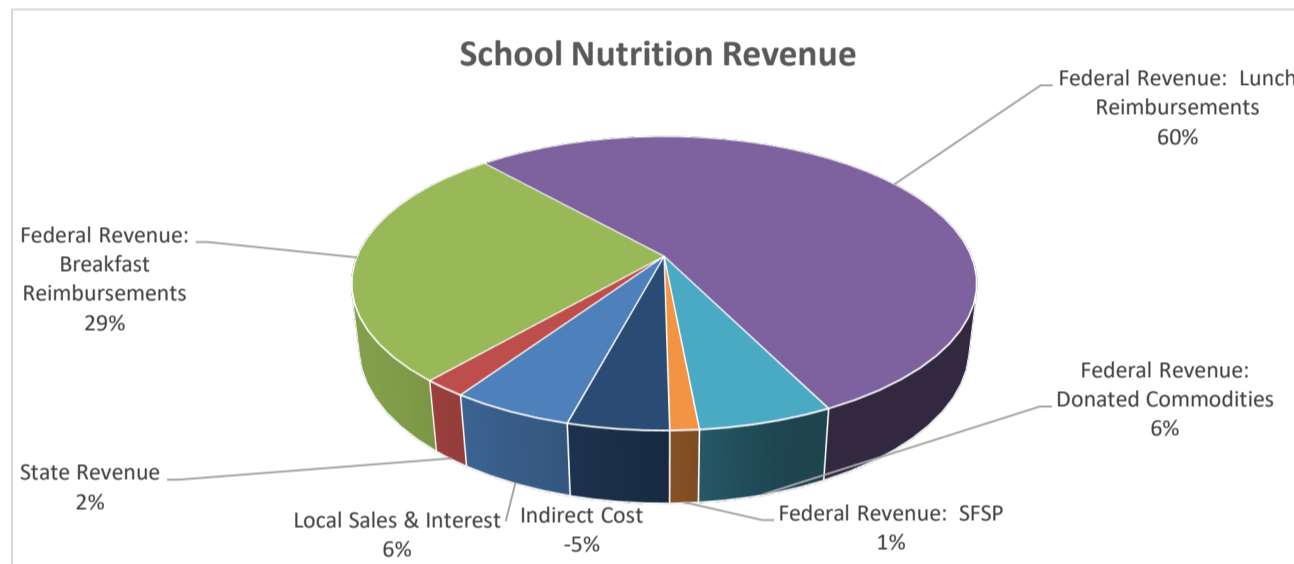


**Ector County Independent School District  
School Nutrition Fund 240  
Adopted Budget by Function and Object  
for Fiscal Year 2026-2027  
at June 16, 2026**



**REVENUE**

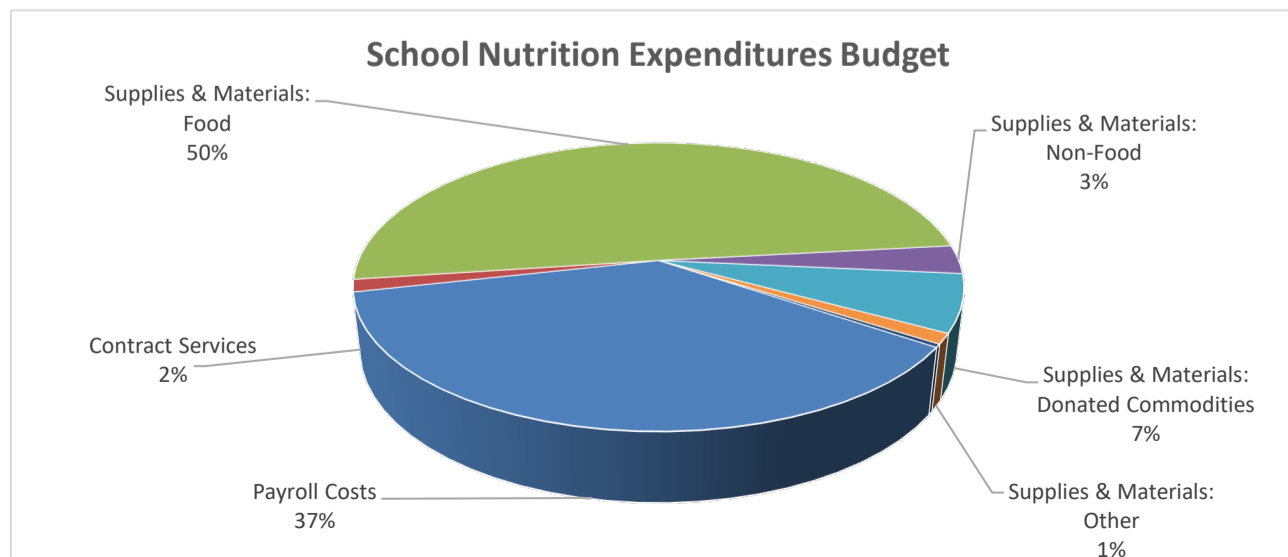
Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 31,630
5700	Local Sales & Interest	\$ 1,205,650	6%	
5800	State Revenue	\$ 433,160	2%	
5921	Federal Revenue: Breakfast Reimbursements	\$ 6,130,000	30%	
5922	Federal Revenue: Lunch Reimbursements	\$ 12,310,000	59%	
5923	Federal Revenue: Donated Commodities	\$ 1,332,977	6%	
5939	Federal Revenue: SFSP	\$ 285,000	1%	
5929-01	Indirect Cost	\$ (1,000,000)	-5%	
<b>Total Revenue</b>		<b>\$ 20,696,787</b>	<b>100%</b>	<b>\$ 654</b>
7900	Other Sources	\$ 25,000		\$ 1
<b>Total Estimated Revenue &amp; Other Sources</b>		<b>\$ 20,721,787</b>		<b>\$ 655</b>



**EXPENDITURES**

Object Code	Fn Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 31,630
6100	35	Payroll Costs	\$ 7,673,876	37%	
6200	35	Contracted Services	\$ 287,000	1%	
6341	35	Supplies & Materials: Food	\$ 10,430,434	50%	
6342	35	Supplies & Materials: Non-Food	\$ 660,000	3%	
6344	35	Supplies & Materials: Donated Commodities	\$ 1,332,977	6%	
63xx	35	Supplies & Materials: Other	\$ 243,000	1%	
6400	35	Other Operating Expenses	\$ 74,500	0%	
<b>Total Expenditures</b>			<b>\$ 20,701,787</b>	<b>100%</b>	<b>\$ 654</b>
6600		Capital Outlay	\$ 20,000		\$ 1
<b>Total Expenditures</b>			<b>\$ 20,721,787</b>		<b>\$ 655</b>

Estimated Fund Balance at of 6/30/26	\$ 11,590,260
Estimated Fund Balance at of 6/30/27	\$ 11,590,260
Estimated Change in Fund Balance	\$ -

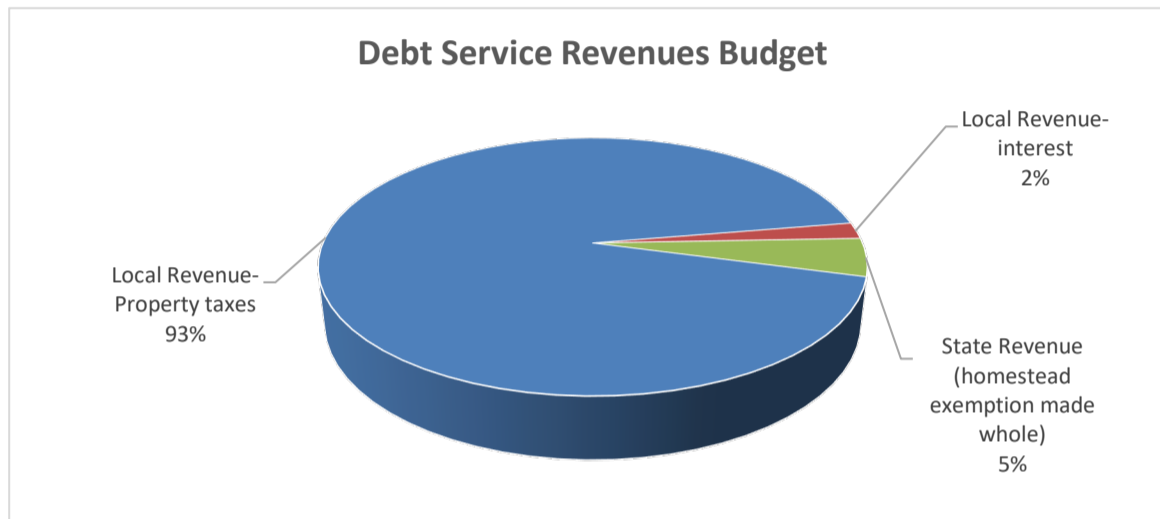


**Ector County Independent School District  
Debt Service Fund 599  
Adopted Budget by Function and Object  
for Fiscal Year 2026-2027  
at June 16, 2026**



**REVENUE**

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 31,630
571x	Local Revenue-Property taxes	\$ 45,607,801	93%	
574x	Local Revenue-interest	\$ 1,000,000	2%	
5800	State Revenue (homestead exemption made whole)	\$ 2,332,247	5%	
7900	Other Resources - Bond Issuance Costs	\$ -	0%	
<b>Total Revenue</b>		<b>\$ 48,940,048</b>	<b>100%</b>	<b>\$ 1,547</b>



**EXPENDITURES**

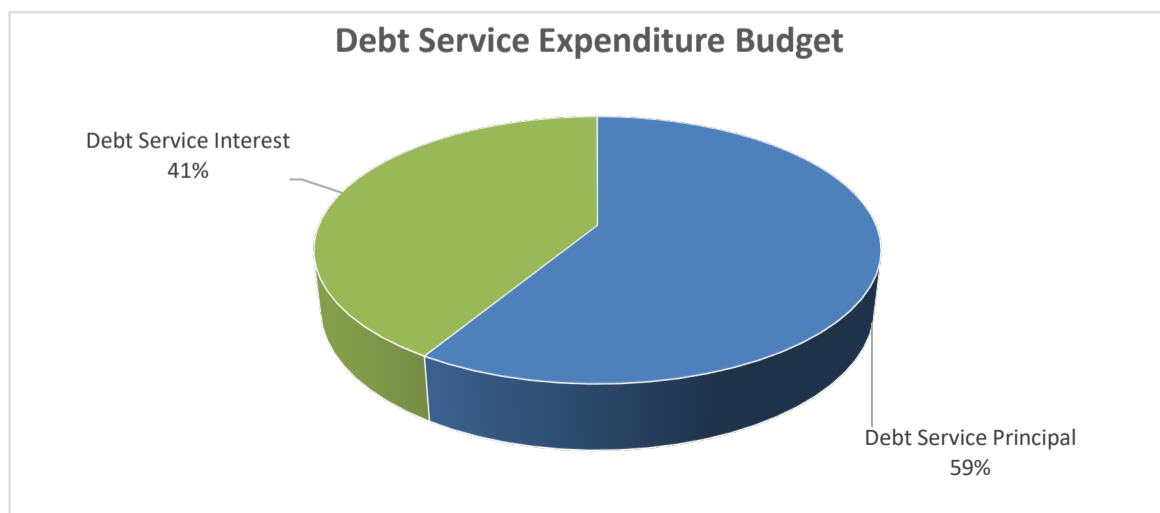
Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 31,630
6511	Debt Service Principal	\$ 28,750,000	59%	
6521	Debt Service Interest	\$ 20,175,048	41%	
6599	Debt Service Fees	\$ 15,000	0%	
<b>Total Expenditures - Function 71</b>		<b>\$ 48,940,048</b>	<b>100%</b>	<b>\$ 1,547</b>
		\$ -		

**Net Change in Fund Balance**

<b>Estimated Fund Balance at of 6/30/26</b>	\$ 49,739,943	For payments in 2026/2027
<b>Estimated Fund Balance at of 6/30/27</b>	\$ 49,739,943	For payments beginning 1.5 months later in August
<b>Estimated Change in Fund Balance</b>	<b>\$ -</b>	

**Notes**

Debt Service payments are due in Feb and August of each year.  
Fund Balance will be used to make August principal and interest payments in August 2026.



**Ector County ISD  
 Maximum Compressed Tax Rate  
 Based on April 2025 estimated values  
 for Fiscal Year 2026-2027  
 as of 6/16/26**

	Continuation of 24-25	
	2026-27	
1) Greater of MCR or Tier I M&O Rate		0.6121
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		0.7504
(4) Plus Debt Rate		0.2544
(5) Total Maximum Rate Without TRE (#3 + #4)		1.0048