

Eagle Mountain-Saginaw ISD 2025-2026 Proposed Budget Summary

Combined Summary of General Fund (199), Child Nutrition (240), & Debt Service (599)



Function/Category	2024 - 2025 Actual Budget *		2025 - 2026 "Proposed" Budget	
	Aggregate Expenditures	Per Pupil Expenditures	Aggregate Expenditures	Per Pupil Expenditures
Instruction				
11 Instruction	\$ 146,718,003	\$ 6,135	\$ 161,407,236	\$ 6,636
12 Instructional Resources, Media Services	\$ 2,878,124	\$ 120	\$ 3,020,343	\$ 124
13 Curriculum Development & Staff Development	\$ 3,208,338	\$ 134	\$ 3,239,020	\$ 133
95 Payment to Juvenile Justice AEP	\$ 80,000	\$ 3	\$ 80,000	\$ 3
Total:	\$ 152,884,465	\$ 6,393	\$ 167,746,599	\$ 6,897
Instructional Support				
21 Instructional Leadership	\$ 2,480,235	\$ 104	\$ 3,021,837	\$ 124
23 School Leadership	\$ 15,553,967	\$ 650	\$ 16,561,130	\$ 681
31 Guidance & Counseling, Evaluation	\$ 11,323,728	\$ 474	\$ 12,320,755	\$ 507
32 Social Work Services	\$ 583,211	\$ 24	\$ 516,768	\$ 21
33 Health Services	\$ 3,143,005	\$ 131	\$ 3,361,214	\$ 138
36 Co-curricular/ Extra-curricular Activities	\$ 11,192,058	\$ 468	\$ 11,791,708	\$ 485
Total:	\$ 44,276,204	\$ 1,852	\$ 47,573,412	\$ 1,956
Central Administration				
41 General Administration	\$ 8,433,953	\$ 353	\$ 8,357,443	\$ 344
District Operations				
51 Plant Maintenance & Operations	\$ 33,028,372	\$ 1,381	\$ 36,426,371	\$ 1,498
52 Security and Monitoring	\$ 5,168,537	\$ 216	\$ 6,131,235	\$ 252
53 Data Processing	\$ 4,454,999	\$ 186	\$ 5,085,250	\$ 209
34 Student Transportation	\$ 8,941,591	\$ 374	\$ 9,058,334	\$ 372
35 Food Services	\$ 15,314,099	\$ 640	\$ 15,329,839	\$ 630
Total:	\$ 66,907,598	\$ 2,798	\$ 72,031,029	\$ 2,961
Debt Service				
71 Debt Service	\$ 91,811,005	\$ 3,839	\$ 97,126,176	\$ 3,993
Other				
61 Community Service	\$ 76,913	\$ 3	\$ 25,011	\$ 1
81 Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -
91 Contracted Instructional Services Between Public schools	\$ 600,000	\$ 25	\$ 600,000	\$ 25
92 Incremental Cost Associated with Chapter 41 School Districts	\$ -	\$ -	\$ -	\$ -
93 Payments to Fiscal Agents for Shared Service Arrangements	\$ 260,000	\$ 11	\$ 245,000	\$ 10
99 Inter-government charges not Defined in Other codes	\$ 1,045,914	\$ 44	\$ 1,100,000	\$ 45
Total:	\$ 1,982,827	\$ 83	\$ 1,970,011	\$ 81
Additional Budgetary Information				
Object 6491 ** Cost of Publishing Statutorily Required Public Notices	\$ 5,929	\$ 0	\$ 12,100	\$ 0
*** Expenditures Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Action.	\$ 56,546	\$ 2	\$ 57,100	\$ 2

Posted in accordance with Texas Education Code 44.0041; Update version 8/15/2025

* 2024-2025 Amended Budget as of 08/15/2025

** Expenditure Code (Object 6491) for all statutorily required public notices: During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

*** In accordance with House Bill 1495 from the 86th Texas Legislature, Texas Local Government Code §140.0045 is amended to further include the proposed and actual expenditures that directly or indirectly influence or attempt to influence the outcome of legislation or administrative action.

Eagle Mountain-Saginaw ISD
2025-2026 Proposed Budget Summary
 Combined Summary of General Fund (199), Child Nutrition (240), & Debt Service (599)



Object Code	General Fund (199) (Maintenance & Operations)		Child Nutrition (240)		Debt Service (599) (Interest & Sinking)	
	Proposed Revenues	% of Total	Proposed Revenues	% of Total	Proposed Revenues	% of Total
Local Property Tax Revenue:						
5711 Taxes Current	\$ 116,401,531	43.0%	\$ -	0.0%	\$ 77,736,107	85.4%
5712 Delinquent Taxes	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5719 Other Tax Related Revenue	\$ 250,000	0.1%	\$ -	0.0%	\$ 50,000	0.1%
Subtotal:	\$ 116,651,531	43.1%	\$ -	0.0%	\$ 77,786,107	85.5%
Other Local Revenue:						
5739 Other Tuition and Fees	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5742 Investment Earnings	\$ 4,000,000	1.5%	\$ -	0.0%	\$ 600,000	0.7%
5743 Rental of Facilities	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5749 Miscellaneous	\$ 600,000	0.2%	\$ -	0.0%	\$ -	0.0%
5751 Food Service	\$ 60,000	0.0%	\$ 5,040,415	33.2%	\$ -	0.0%
5752 Athletic Receipts	\$ 525,000	0.2%	\$ -	0.0%	\$ -	0.0%
Subtotal:	\$ 5,185,000	1.9%	\$ 5,040,415	33.2%	\$ 600,000	0.7%
Total Local Resources	\$ 121,836,531	45.0%	\$ 5,040,415	33.2%	\$ 78,386,107	86.2%
State Revenue:						
5811 Per Capita	\$ 10,308,639	3.8%	\$ -	0.0%	\$ -	0.0%
5812 Foundation Entitlements	\$ 121,168,934	44.8%	\$ -	0.0%	\$ -	0.0%
5819 TEA Revenue - Other	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5820 State Program Revenue	\$ -	0.0%	\$ -	0.0%	\$ 12,034,311	13.2%
5829 TEA/Non-Foundation Revenue	\$ -	0.0%	\$ 58,000	0.4%	\$ -	0.0%
5831 State TRS On-Behalf	\$ 13,852,770	5.1%	\$ -	0.0%	\$ -	0.0%
Total State Resources	\$ 145,330,343	53.7%	\$ 58,000	0.4%	\$ 12,034,311	13.2%
Federal Revenue:						
5921 School Breakfast Program	\$ -	0.0%	\$ 1,993,653	0.0%	\$ -	0.0%
5922 National School Lunch Program	\$ -	0.0%	\$ 7,240,371	0.0%	\$ -	0.0%
5923 USDA Commodities	\$ -	0.0%	\$ 828,652	0.0%	\$ -	0.0%
5929 Federal Indirect Costs	\$ 900,000	0.3%	\$ -	0.0%	\$ -	0.0%
5931 Federal Revenue - SHARS	\$ 750,000	0.3%	\$ -	0.0%	\$ -	0.0%
5949 Other Federal Revenue	\$ 70,000	0.0%	\$ -	0.0%	\$ 561,315	0.6%
Total Federal Resources	\$ 1,720,000	0.6%	\$ 10,062,676	66.4%	\$ 561,315	0.6%
Other Sources:						
7913 Proceeds from Capital Leases	\$ 1,700,000	0.6%	\$ -	0.0%	\$ -	0.0%
TOTAL REVENUE SOURCES	\$ 270,586,874	100.0%	\$ 15,161,091	100.0%	\$ 90,981,733	100.0%
Function						
11 Instruction	\$ 161,407,236	56.3%	\$ -	0.0%	\$ -	0.0%
12 Instructional Resources, Media Services	\$ 3,020,343	1.1%	\$ -	0.0%	\$ -	0.0%
13 Curriculum Development & Staff Development	\$ 3,239,020	1.1%	\$ -	0.0%	\$ -	0.0%
21 Instructional Leadership	\$ 3,021,837	1.1%	\$ -	0.0%	\$ -	0.0%
23 School Leadership	\$ 16,561,130	5.8%	\$ -	0.0%	\$ -	0.0%
31 Guidance & Counseling, Evaluation	\$ 12,320,755	4.3%	\$ -	0.0%	\$ -	0.0%
32 Social Work Services	\$ 516,768	0.3%	\$ -	0.0%	\$ -	0.0%
33 Health Services	\$ 3,361,214	1.2%	\$ -	0.0%	\$ -	0.0%
34 Student Transportation	\$ 9,058,334	3.2%	\$ -	0.0%	\$ -	0.0%
35 Food Services	\$ 168,748	0.1%	\$ 15,161,091	100.0%	\$ -	0.0%
36 Co-curricular/ Extra-curricular Activities	\$ 11,791,708	4.1%	\$ -	0.0%	\$ -	0.0%
41 General Administration	\$ 8,357,443	2.9%	\$ -	0.0%	\$ -	0.0%
51 Plant Maintenance & Operations	\$ 36,426,371	12.7%	\$ -	0.0%	\$ -	0.0%
52 Security and Monitoring	\$ 6,131,235	2.1%	\$ -	0.0%	\$ -	0.0%
53 Data Processing	\$ 5,085,250	1.8%	\$ -	0.0%	\$ -	0.0%
61 Community Service	\$ 25,011	0.0%	\$ -	0.0%	\$ -	0.0%
71 Debt Service	\$ 4,026,243	1.4%	\$ -	0.0%	\$ 93,099,933	100.0%
91 Contracted Instructional Services Between Schools	\$ 600,000	0.2%	\$ -	0.0%	\$ -	0.0%
93 Payments to Fiscal Agent/Member District	\$ 245,000	0.1%	\$ -	0.0%	\$ -	0.0%
95 Payment to Juvenile Justice AEP	\$ 80,000	0.0%	\$ -	0.0%	\$ -	0.0%
99 Inter-government charges not Defined in Other codes	\$ 1,100,000	0.4%	\$ -	0.0%	\$ -	0.0%
TOTAL EXPENDITURES	\$ 286,543,646	100.1%	\$ 15,161,091	100.0%	\$ 93,099,933	100.0%
Net Revenue/(Expenditures)	\$ (15,956,772)		\$ -		\$ (2,118,200)	