

Eagle Mountain-Saginaw ISD

2026-2027 Proposed Budget Summary

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



Function/Category	2025 - 2026 Actual Budget *		2026 - 2027 "Proposed" Budget	
	Aggregate Expenditures	Per Pupil Expenditures	Aggregate Expenditures	Per Pupil Expenditures
Instruction				
11 Instruction	\$ 160,852,533	\$ 6,639	\$ 168,131,147	\$ 6,888
12 Instructional Resources, Media Services	\$ 2,997,432	\$ 124	\$ 3,240,524	\$ 133
13 Curriculum Development & Staff Development	\$ 3,521,739	\$ 145	\$ 3,243,906	\$ 133
95 Payment to Juvenile Justice AEP	\$ 80,000	\$ 3	\$ 90,000	\$ 4
Total:	\$ 167,451,705	\$ 6,911	\$ 174,705,577	\$ 7,158
Instructional Support				
21 Instructional Leadership	\$ 3,031,374	\$ 125	\$ 2,931,989	\$ 120
23 School Leadership	\$ 16,668,005	\$ 688	\$ 16,762,918	\$ 687
31 Guidance & Counseling, Evaluation	\$ 12,471,956	\$ 515	\$ 12,941,204	\$ 530
32 Social Work Services	\$ 516,768	\$ 21	\$ 533,274	\$ 22
33 Health Services	\$ 3,361,214	\$ 139	\$ 3,384,162	\$ 139
36 Co-curricular/ Extra-curricular Activities	\$ 13,006,832	\$ 537	\$ 11,365,311	\$ 466
Total:	\$ 49,056,149	\$ 2,025	\$ 47,918,858	\$ 1,963
Central Administration				
41 General Administration	\$ 8,458,115	\$ 349	\$ 8,734,594	\$ 358
District Operations				
51 Plant Maintenance & Operations	\$ 36,417,676	\$ 1,503	\$ 36,172,734	\$ 1,482
52 Security and Monitoring	\$ 6,200,006	\$ 256	\$ 6,451,139	\$ 264
53 Data Processing	\$ 5,327,677	\$ 220	\$ 5,475,484	\$ 224
34 Student Transportation	\$ 9,174,634	\$ 379	\$ 8,414,017	\$ 345
35 Food Services	\$ 16,097,539	\$ 664	\$ 15,952,976	\$ 654
Total:	\$ 73,217,532	\$ 3,022	\$ 72,466,350	\$ 2,969
Debt Service				
71 Debt Service	\$ 99,066,527	\$ 4,089	\$ 98,353,604	\$ 4,030
Other				
61 Community Service	\$ 113,750	\$ 5	\$ 113,761	\$ 5
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	\$ 245,000	\$ 10	\$ 245,000	\$ 10
99 Inter-government charges not Defined in Other codes	\$ 1,084,000	\$ 45	\$ 1,100,000	\$ 45
Total:	\$ 2,042,750	\$ 84	\$ 2,058,761	\$ 84
Additional Budgetary Information				
Object Cost of Publishing Statutorily Required Public Notices	\$ 5,166	\$ 0	\$ 14,000	\$ 1
6491 **				
*** 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 6/11/2026

* 2025-2026 Amended Budget as of 05/31/2026

** 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
2026-2027 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	\$ 121,442,729	42.7%	\$ -	0.0%	\$ 76,980,090	83.1%
5712 Delinquent Taxes	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5719 Other Tax Related Revenue	\$ 300,000	0.1%	\$ -	0.0%	\$ 50,000	0.1%
Subtotal:	\$ 121,742,729	42.9%	\$ -	0.0%	\$ 77,030,090	83.2%
Other Local Revenue:						
5739 Other Tuition and Fees	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5742 Investment Earnings	\$ 3,500,000	1.2%	\$ -	0.0%	\$ 1,000,000	1.1%
5743 Rental of Facilities	\$ 860,000	0.3%	\$ -	0.0%	\$ -	0.0%
5749 Miscellaneous	\$ 625,000	0.2%	\$ -	0.0%	\$ -	0.0%
5751 Food Service	\$ -	0.0%	\$ 5,188,545	33.4%	\$ -	0.0%
5752 Athletic Receipts	\$ 500,000	0.2%	\$ -	0.0%	\$ -	0.0%
Subtotal:	\$ 5,485,000	1.9%	\$ 5,188,545	33.4%	\$ 1,000,000	1.1%
Total Local Resources	\$ 127,227,729	44.8%	\$ 5,188,545	33.4%	\$ 78,030,090	84.3%
State Revenue:						
5811 Per Capita	\$ 13,347,000	4.7%	\$ -	0.0%	\$ -	0.0%
5812 Foundation Entitlements	\$ 125,308,125	44.1%	\$ -	0.0%	\$ -	0.0%
5819 TEA Revenue - Other	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5820 State Program Revenue	\$ -	0.0%	\$ -	0.0%	\$ 13,993,638	15.1%
5829 TEA/Non-Foundation Revenue	\$ -	0.0%	\$ 62,000	0.4%	\$ -	0.0%
5831 State TRS On-Behalf	\$ 15,230,037	5.4%	\$ -	0.0%	\$ -	0.0%
Total State Resources	\$ 153,885,162	54.2%	\$ 62,000	0.4%	\$ 13,993,638	15.1%
Federal Revenue:						
5921 School Breakfast Program	\$ -	0.0%	\$ 2,098,419	0.0%	\$ -	0.0%
5922 National School Lunch Program	\$ -	0.0%	\$ 7,093,466	0.0%	\$ -	0.0%
5923 USDA Commodities	\$ -	0.0%	\$ 1,104,846	0.0%	\$ -	0.0%
5929 Federal Indirect Costs	\$ 1,200,000	0.4%	\$ -	0.0%	\$ -	0.0%
5931 Federal Revenue - SHARS	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5949 Other Federal Revenue	\$ 90,903	0.0%	\$ -	0.0%	\$ 561,315	0.6%
Total Federal Resources	\$ 1,290,903	0.5%	\$ 10,296,731	66.2%	\$ 561,315	0.6%
Other Sources:						
7913 Proceeds from Capital Leases	\$ 900,000	0.3%	\$ -	0.0%	\$ -	0.0%
7949 Other Financing Resources	\$ 800,000	0.3%	\$ -	0.0%	\$ -	0.0%
TOTAL REVENUE SOURCES	\$ 284,103,794	100.0%	\$ 15,547,276	100.0%	\$ 92,585,043	100.0%
Function	General Fund (199) (Maintenance & Operations)		Child Nutrition (240)		Debt Service (599) (Interest & Sinking)	
	Proposed Expenditures	% of Total	Proposed Expenditures	% of Total	Proposed Expenditures	% of Total
11 Instruction	\$ 168,131,147	57.3%	\$ -	0.0%	\$ -	0.0%
12 Instructional Resources, Media Services	\$ 3,240,524	1.1%	\$ -	0.0%	\$ -	0.0%
13 Curriculum Development & Staff Development	\$ 3,243,906	1.1%	\$ -	0.0%	\$ -	0.0%
21 Instructional Leadership	\$ 2,931,989	1.0%	\$ -	0.0%	\$ -	0.0%
23 School Leadership	\$ 16,762,918	5.7%	\$ -	0.0%	\$ -	0.0%
31 Guidance & Counseling, Evaluation	\$ 12,941,204	4.4%	\$ -	0.0%	\$ -	0.0%
32 Social Work Services	\$ 533,274	0.3%	\$ -	0.0%	\$ -	0.0%
33 Health Services	\$ 3,384,162	1.2%	\$ -	0.0%	\$ -	0.0%
34 Student Transportation	\$ 8,414,017	2.9%	\$ -	0.0%	\$ -	0.0%
35 Food Services	\$ 405,700	0.1%	\$ 15,547,276	100.0%	\$ -	0.0%
36 Co-curricular/ Extra-curricular Activities	\$ 11,365,311	3.9%	\$ -	0.0%	\$ -	0.0%
41 General Administration	\$ 8,734,594	3.0%	\$ -	0.0%	\$ -	0.0%
51 Plant Maintenance & Operations	\$ 36,172,734	12.3%	\$ -	0.0%	\$ -	0.0%
52 Security and Monitoring	\$ 6,451,139	2.2%	\$ -	0.0%	\$ -	0.0%
53 Data Processing	\$ 5,475,484	1.9%	\$ -	0.0%	\$ -	0.0%
61 Community Service	\$ 113,761	0.0%	\$ -	0.0%	\$ -	0.0%
71 Debt Service	\$ 3,253,671	1.1%	\$ -	0.0%	\$ 95,099,933	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	\$ 90,000	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	\$ 293,590,535	100.0%	\$ 15,547,276	100.0%	\$ 95,099,933	100.0%
Net Revenue/(Expenditures)	\$ (9,486,741)		\$ -		\$ (2,514,890)	