

Eagle Mountain-Saginaw ISD
2026-2027 Adopted 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)	