



1200 Old Decatur Road Fort Worth, Texas 76179 (817)232-0880 Fax (817)847-6124 [www.emsisd.com](http://www.emsisd.com)

## Memorandum

Date: August 15, 2011

To: Board of Trustees  
Dr. Jim Chadwell, Superintendent

From: Jim Schiele  
Chief Financial Officer

Subject: 2011-2012 Proposed Budget

In a special session, Texas lawmakers approved legislation that cut funding for public schools by \$4 billion statewide. This new law translates to an approximate reduction of between \$7.9 and \$8.5 million from for EM-S ISD compared to where we would have been under the previous law. We have focused on cuts in areas that least affect students. All departments and schools have trimmed their discretionary budgets by at least 15% across the board. We have delayed major purchases. There are no cost of living increases for employees. We will have slightly higher student-teacher ratios in our classrooms. With these adjustments, we have not had to have any involuntary reductions in staff and have been able to maintain programs for students.

Moving forward, we have been able to:

- A. Release and post positions that have been on hold.
- B. Move forward with plans to open Chisholm Trail High School in the fall of 2012 and have posted the opening for the principal of the school.

We will continue to carefully analyze all of our programs in the 2011-2012 school year.

In presentations to schools, Dr. Chadwell spoke of building blocks; integral pieces of the budget that would help us deal with the reductions in funding. Below is a chart showing what we predicted and what we now anticipate for the 2011-2012 school year.

## 2011-2012 Reductions

Building Block	Original Estimate	Current Estimate
15% reduction in discretionary spending	\$750,000	\$1,400,000
Staffing efficiencies	\$1,500,000	\$2,000,000
Hiring chill on all open positions	\$250,000	\$150,000
Reduction in 0-year teacher salaries for first year	\$30,000	\$10,000
Defer major replacements or acquisitions	\$200,000	\$200,000
Student growth	\$3,000,000	\$2,300,000
Increase in tax rate	\$2,500,000	\$1,900,000
Use of fund balance to meet shortfall	\$1,270,000	\$0
<b>TOTAL</b>	<b>\$9,500,000</b>	<b>\$7,960,000</b>

The following pages contain the 2011-2012 Budget for the General Fund, Child Nutrition Fund and Debt Service Fund.

Significant budget factors:

**Student Enrollment Growth-** The District enrollment grew by 620 students in 2010-2011. The District is projecting 648 new students in the 2011-2012 school year.

**Taxable Value Increase-** July Certified Valuation Study represent a 1.13% increase from the 2010 property values. Total property value projected for 2011-2012 is \$6,097,301,220, as compared to last year's \$6,028,985,481.

**Tax Rate-** The proposed tax rate for 2011 is:

\$1.03 Maintenance and Operations  
\$0.50 Debt Service  
 \$1.53

**82nd Legislature-** School Finance changed

# Eagle Mountain - Saginaw ISD

## 2011-2012 Proposed Budget Recap

	General Fund (Fund 199)	Child Nutrition (Fund 240)	Debt Service (Fund 511)
Estimated Revenue	\$ 122,562,489.00	\$ 6,715,941.11	\$ 32,359,129.86
Appropriations	\$ (122,465,173.00)	\$ (6,827,981.00)	\$ (33,010,368.12)
	<u>\$ 97,316.00</u>	<u>\$ (112,039.89)</u>	<u>\$ (651,238.26)</u>
Beginning Fund Balance	\$ 24,897,317.77	\$ 693,974.00	\$ 3,862,064.85
Ending Fund Balance	\$ 24,994,633.77	\$ 581,934.11	\$ 3,210,826.59

Note: Beginning fund balances amounts are projections only. The actual amounts will be determined upon the completion of the District's annual audit.

# GENERAL FUND

# Eagle Mountain - Saginaw ISD

## General Fund Budget

### 2011-2012 Proposed Budget

#### GENERAL FUND REVENUE

Major Object Codes	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
5710	Tax Revenue	\$ 60,628,103.00	\$ 63,133,207.00	\$ 2,505,104.00	4.1%
5730	Student Tuition and Fees	\$ 183,937.00	\$ 161,000.00	\$ (22,937.00)	-12.5%
5740	Other Local Revenue	\$ 329,678.00	\$ 321,500.00	\$ (8,178.00)	-2.5%
5750	Gate Receipts	\$ 300,000.00	\$ 275,000.00	\$ (25,000.00)	-8.3%
5810	Per Capita Foundation School Program Act	\$ 51,948,826.00	\$ 52,984,730.00	\$ 1,035,904.00	2.0%
5820	State Revenue	\$ 15,798.00	\$ -	\$ (15,798.00)	-100.0%
5830	State Revenue	\$ 6,407,853.00	\$ 5,117,052.00	\$ (1,290,801.00)	-20.1%
5910	Federal Revenue	\$ -	\$ 70,000.00	\$ 70,000.00	
5929	Federal Revenue- Edu Jobs	\$ -	\$ 500,000.00	\$ 500,000.00	
5940	Federal Revenue	\$ 34,322.00	\$ -	\$ (34,322.00)	-100.0%
<b>Total Estimated Revenue</b>		<b>\$ 119,848,517.00</b>	<b>\$ 122,562,489.00</b>	<b>\$ 2,713,972.00</b>	<b>2.3%</b>

#### GENERAL FUND EXPENDITURES

Function Code	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
11	Instruction	\$ 69,213,766.20	\$ 73,423,435.00	\$ 4,209,668.80	6.1%
12	Instruction & Media Services	\$ 2,715,254.61	\$ 2,567,239.00	\$ (148,015.61)	-5.5%
13	Curriculum & Staff Development	\$ 1,752,123.46	\$ 1,293,860.00	\$ (458,263.46)	-26.2%
21	Instructional Leadership	\$ 1,160,117.33	\$ 1,274,574.00	\$ 114,456.67	9.9%
23	School Leadership	\$ 7,922,359.13	\$ 7,901,532.00	\$ (20,827.13)	-0.3%
31	Counseling Services	\$ 5,461,985.96	\$ 5,266,663.00	\$ (195,322.96)	-3.6%
32	Attendance Services	\$ 80,174.00	\$ 113,168.00	\$ 32,994.00	41.2%
33	Health Services	\$ 1,449,219.00	\$ 1,422,536.00	\$ (26,683.00)	-1.8%
34	Pupil Transportation	\$ 4,417,300.00	\$ 3,940,000.00	\$ (477,300.00)	-10.8%
35	Food Service	\$ -	\$ -	\$ -	
36	Co-Curr./Extra Curr. Activities	\$ 4,692,493.14	\$ 3,988,256.00	\$ (704,237.14)	-15.0%
41	General Administration	\$ 3,636,093.10	\$ 3,979,636.00	\$ 343,542.90	9.4%
51	Plant Maintenance & Operations	\$ 14,004,925.00	\$ 13,841,685.00	\$ (163,240.00)	-1.2%
52	Security Services	\$ 599,080.00	\$ 596,452.00	\$ (2,628.00)	-0.4%
53	Data Processing Services	\$ 2,214,119.30	\$ 2,143,137.00	\$ (70,982.30)	-3.2%
61	Community Services	\$ 33,600.00	\$ 33,000.00	\$ (600.00)	-1.8%
95	Payments to JJAEP	\$ 64,000.00	\$ 80,000.00	\$ 16,000.00	25.0%
99	Intergovernmental Charges	\$ 551,200.00	\$ 600,000.00	\$ 48,800.00	8.9%
<b>Total Estimated Expenditures</b>		<b>\$ 119,967,810.23</b>	<b>\$ 122,465,173.00</b>	<b>\$ 2,497,362.77</b>	<b>2.1%</b>
<b>Results of Operations</b>		<b>\$ (119,293.23)</b>	<b>\$ 97,316.00</b>	<b>\$ 216,609.23</b>	<b>-181.6%</b>
<b>Beginning Fund Balance</b>		<b>\$ 25,016,611.00</b>	<b>\$ 24,897,317.77</b>	<b>\$ (119,293.23)</b>	<b>-0.5%</b>
<b>Ending Fund Balance</b>		<b>\$ 24,897,317.77</b>	<b>\$ 24,994,633.77</b>	<b>\$ 97,316.00</b>	<b>0.4%</b>

# Eagle Mountain - Saginaw ISD

## General Fund Budget

### (by Function Code and Major Object)

### 2011-2012 Proposed Budget

Function Code	Major Object Code	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
11	6100	Payroll Costs	\$ 65,561,619.45	\$ 69,883,367.00	\$ 4,321,747.55	6.6%
	6200	Professional & Contracted Services	\$ 961,009.69	\$ 1,004,205.00	\$ 43,195.31	4.5%
	6300	Supplies & Materials	\$ 1,810,325.52	\$ 1,632,341.00	\$ (177,984.52)	-9.8%
	6400	Other Operating Costs	\$ 351,795.53	\$ 306,085.00	\$ (45,710.53)	-13.0%
	6600	Capital Equipment	\$ 529,016.01	\$ 597,437.00	\$ 68,420.99	12.9%
		<b>TOTAL</b>	<b>\$ 69,213,766.20</b>	<b>\$ 73,423,435.00</b>	<b>\$ 4,209,668.80</b>	<b>6.1%</b>
12	6100	Payroll Costs	\$ 2,140,523.00	\$ 2,039,843.00	\$ (100,680.00)	-4.7%
	6200	Professional & Contracted Services	\$ 181,473.00	\$ 166,711.00	\$ (14,762.00)	-8.1%
	6300	Supplies & Materials	\$ 144,853.34	\$ 112,634.00	\$ (32,219.34)	-22.2%
	6400	Other Operating Costs	\$ 19,105.27	\$ 11,716.00	\$ (7,389.27)	-38.7%
	6600	Capital Equipment	\$ 229,300.00	\$ 236,335.00	\$ 7,035.00	3.1%
		<b>TOTAL</b>	<b>\$ 2,715,254.61</b>	<b>\$ 2,567,239.00</b>	<b>\$ (148,015.61)</b>	<b>-5.5%</b>
13	6100	Payroll Costs	\$ 962,101.88	\$ 873,433.00	\$ (88,668.88)	-9.2%
	6200	Professional & Contracted Services	\$ 437,208.16	\$ 264,286.00	\$ (172,922.16)	-39.6%
	6300	Supplies & Materials	\$ 89,325.06	\$ 38,835.00	\$ (50,490.06)	-56.5%
	6400	Other Operating Costs	\$ 263,488.36	\$ 117,306.00	\$ (146,182.36)	-55.5%
		<b>TOTAL</b>	<b>\$ 1,752,123.46</b>	<b>\$ 1,293,860.00</b>	<b>\$ (458,263.46)</b>	<b>-26.2%</b>
21	6100	Payroll Costs	\$ 951,388.02	\$ 1,029,756.00	\$ 78,367.98	8.2%
	6200	Professional & Contracted Services	\$ 108,706.00	\$ 105,027.00	\$ (3,679.00)	-3.4%
	6300	Supplies & Materials	\$ 29,389.00	\$ 42,153.00	\$ 12,764.00	43.4%
	6400	Other Operating Costs	\$ 70,634.27	\$ 65,838.00	\$ (4,796.27)	-6.8%
	6600	Capital Equipment	\$ 0.04	\$ 31,800.00	\$ 31,799.96	100.0%
		<b>TOTAL</b>	<b>\$ 1,160,117.33</b>	<b>\$ 1,274,574.00</b>	<b>\$ 114,456.67</b>	<b>9.9%</b>
23	6100	Payroll Costs	\$ 7,601,334.00	\$ 7,659,295.00	\$ 57,961.00	0.8%
	6200	Professional & Contracted Services	\$ 49,575.13	\$ 46,665.00	\$ (2,910.13)	-5.9%
	6300	Supplies & Materials	\$ 141,715.71	\$ 101,366.00	\$ (40,349.71)	-28.5%
	6400	Other Operating Costs	\$ 129,734.29	\$ 94,206.00	\$ (35,528.29)	-27.4%
	<b>TOTAL</b>	<b>TOTAL</b>	<b>\$ 7,922,359.13</b>	<b>\$ 7,901,532.00</b>	<b>\$ (20,827.13)</b>	<b>-0.3%</b>
31	6100	Payroll Costs	\$ 5,249,381.66	\$ 5,128,822.00	\$ (120,559.66)	-2.3%
	6200	Professional & Contracted Services	\$ 107,875.40	\$ 41,970.00	\$ (65,905.40)	-61.1%
	6300	Supplies & Materials	\$ 68,447.33	\$ 60,290.00	\$ (8,157.33)	-11.9%
	6400	Other Operating Costs	\$ 36,281.57	\$ 35,581.00	\$ (700.57)	-1.9%
	<b>TOTAL</b>	<b>TOTAL</b>	<b>\$ 5,461,985.96</b>	<b>\$ 5,266,663.00</b>	<b>\$ (195,322.96)</b>	<b>-3.6%</b>

Function Code	Major Object Code	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
32	6100	Payroll Costs	\$ 68,574.00	\$ 93,268.00	\$ 24,694.00	36.0%
	6300	Supplies & Materials	\$ 5,000.00	\$ 14,300.00	\$ 9,300.00	186.0%
	6400	Other Operating Costs	\$ 6,600.00	\$ 5,600.00	\$ (1,000.00)	-15.2%
		<b>TOTAL</b>	<b>\$ 80,174.00</b>	<b>\$ 113,168.00</b>	<b>\$ 32,994.00</b>	<b>41.2%</b>
33	6100	Payroll Costs	\$ 1,340,976.00	\$ 1,329,011.00	\$ (11,965.00)	-0.9%
	6200	Professional & Contracted Services	\$ 53,500.00	\$ 42,500.00	\$ (11,000.00)	-20.6%
	6300	Supplies & Materials	\$ 38,137.80	\$ 41,998.00	\$ 3,860.20	10.1%
	6400	Other Operating Costs	\$ 16,605.20	\$ 9,027.00	\$ (7,578.20)	-45.6%
		<b>TOTAL</b>	<b>\$ 1,449,219.00</b>	<b>\$ 1,422,536.00</b>	<b>\$ (26,683.00)</b>	<b>-1.8%</b>
34	6200	Professional & Contracted Services	\$ 4,417,300.00	\$ 3,930,000.00	\$ (487,300.00)	-11.0%
	6300	Supplies & Materials	\$ -	\$ 10,000.00	\$ 10,000.00	
		<b>TOTAL</b>	<b>\$ 4,417,300.00</b>	<b>\$ 3,940,000.00</b>	<b>\$ (477,300.00)</b>	<b>-10.8%</b>
36	6100	Payroll Costs	\$ 2,480,176.00	\$ 2,208,040.00	\$ (272,136.00)	-11.0%
	6200	Professional & Contracted Services	\$ 575,878.50	\$ 490,051.00	\$ (85,827.50)	-14.9%
	6300	Supplies & Materials	\$ 672,767.35	\$ 559,354.00	\$ (113,413.35)	-16.9%
	6400	Other Operating Costs	\$ 894,177.29	\$ 730,811.00	\$ (163,366.29)	-18.3%
	6600	Capital Equipment	\$ 69,494.00	\$ -	\$ (69,494.00)	-100.0%
		<b>TOTAL</b>	<b>\$ 4,692,493.14</b>	<b>\$ 3,988,256.00</b>	<b>\$ (704,237.14)</b>	<b>-15.0%</b>
41	6100	Payroll Costs	\$ 2,595,481.10	\$ 3,018,568.00	\$ 423,086.90	16.3%
	6200	Professional & Contracted Services	\$ 551,492.00	\$ 570,542.00	\$ 19,050.00	3.5%
	6300	Supplies & Materials	\$ 200,420.00	\$ 149,485.00	\$ (50,935.00)	-25.4%
	6400	Other Operating Costs	\$ 282,872.00	\$ 239,541.00	\$ (43,331.00)	-15.3%
	6600	Capital Equipment	\$ 5,828.00	\$ 1,500.00	\$ (4,328.00)	-74.3%
		<b>TOTAL</b>	<b>\$ 3,636,093.10</b>	<b>\$ 3,979,636.00</b>	<b>\$ 343,542.90</b>	<b>9.4%</b>
51	6100	Payroll Costs	\$ 6,450,005.00	\$ 5,963,120.00	\$ (486,885.00)	-7.5%
	6200	Professional & Contracted Services	\$ 5,842,686.00	\$ 6,044,265.00	\$ 201,579.00	3.5%
	6300	Supplies & Materials	\$ 1,102,280.00	\$ 1,106,600.00	\$ 4,320.00	0.4%
	6400	Other Operating Costs	\$ 562,454.00	\$ 642,700.00	\$ 80,246.00	14.3%
	6600	Capital Equipment	\$ 47,500.00	\$ 85,000.00	\$ 37,500.00	78.9%
		<b>TOTAL</b>	<b>\$ 14,004,925.00</b>	<b>\$ 13,841,685.00</b>	<b>\$ (163,240.00)</b>	<b>-1.2%</b>
52	6100	Payroll Costs	\$ 100,523.00	\$ 79,332.00	\$ (21,191.00)	-21.1%
	6200	Professional & Contracted Services	\$ 498,250.00	\$ 506,870.00	\$ 8,620.00	1.7%
	6300	Supplies & Materials	\$ 307.00	\$ 10,250.00	\$ 9,943.00	100.0%
		<b>TOTAL</b>	<b>\$ 599,080.00</b>	<b>\$ 596,452.00</b>	<b>\$ (2,628.00)</b>	<b>-0.4%</b>
53	6100	Payroll Costs	\$ 1,491,264.00	\$ 1,338,487.00	\$ (152,777.00)	-10.2%
	6200	Professional & Contracted Services	\$ 650,576.90	\$ 714,650.00	\$ 64,073.10	9.8%
	6300	Supplies & Materials	\$ 28,688.40	\$ 23,900.00	\$ (4,788.40)	-16.7%
	6400	Other Operating Costs	\$ 18,534.00	\$ 19,600.00	\$ 1,066.00	5.8%
	6600	Capital Equipment	\$ 25,056.00	\$ 46,500.00	\$ 21,444.00	85.6%
		<b>TOTAL</b>	<b>\$ 2,214,119.30</b>	<b>\$ 2,143,137.00</b>	<b>\$ (70,982.30)</b>	<b>-3.2%</b>
61	6200	Professional & Contracted Services	\$ 33,600.00	\$ 33,000.00	\$ (600.00)	-1.8%
		<b>TOTAL</b>	<b>\$ 33,600.00</b>	<b>\$ 33,000.00</b>	<b>\$ (600.00)</b>	<b>-1.8%</b>

Function Code	Major Object Code	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
95	6200	Professional & Contracted Services	\$ 64,000.00	\$ 80,000.00	\$ 16,000.00	25.0%
		<b>TOTAL</b>	<b>\$ 64,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 16,000.00</b>	<b>25.0%</b>
99	6200	Professional & Contracted Services	\$ 551,200.00	\$ 600,000.00	\$ 48,800.00	8.9%
		<b>TOTAL</b>	<b>\$ 551,200.00</b>	<b>\$ 600,000.00</b>	<b>\$ 48,800.00</b>	<b>8.9%</b>
		<b>GRAND TOTAL</b>	<b>119,967,810</b>	<b>122,465,173</b>	<b>2,497,363</b>	<b>2.1%</b>
ALL FNC	6100	Payroll Costs	96,993,347	100,644,342	3,650,995	3.8%
	6200	Professional & Contracted Services	15,084,331	14,640,742	(443,589)	-2.9%
	6300	Supplies & Materials	4,331,657	3,903,506	(428,151)	-9.9%
	6400	Other Operating Costs	2,652,282	2,278,011	(374,271)	-14.1%
	6600	Capital Equipment	906,194	998,572	92,378	10.2%
		<b>GRAND TOTAL</b>	<b>119,967,810</b>	<b>122,465,173</b>	<b>2,497,363</b>	<b>2.1%</b>



# CHILD NUTRITION FUND

# Eagle Mountain - Saginaw ISD

## Child Nutrition Fund Budget 2011-2012 Proposed Budget

### CHILD NUTRITION FUND REVENUE

Major Object Codes	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
5742	Interest Income	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
5751	Food Service Revenue	\$ 3,051,454.00	\$ 3,210,167.11	\$ 158,713.11	5.2%
5829	State Program Revenue	\$ 36,520.00	\$ 36,519.00	\$ (1.00)	0.0%
5921	School Breakfast Program	\$ 720,000.00	\$ 725,495.00	\$ 5,495.00	0.8%
5922	National School Lunch Program	\$ 2,600,000.00	\$ 2,517,260.00	\$ (82,740.00)	-3.2%
5923	Commodities	\$ 300,000.00	\$ 225,000.00	\$ (75,000.00)	-25.0%
<b>Total Estimated Revenue</b>		<b>\$ 6,709,474.00</b>	<b>\$ 6,715,941.11</b>	<b>\$ 6,467.11</b>	<b>0.1%</b>

### CHILD NUTRITION FUND EXPENDITURES

Major Object Codes	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
6100	Payroll Costs	\$ 2,702,107.00	\$ 2,533,481.00	\$ (168,626.00)	-6.2%
6200	Professional & Contracted Services	\$ 269,400.00	\$ 280,500.00	\$ 11,100.00	4.1%
6300	Supplies & Materials	\$ 3,679,925.00	\$ 3,839,600.00	\$ 159,675.00	4.3%
6400	Other Operating Costs	\$ 25,675.00	\$ 60,900.00	\$ 35,225.00	137.2%
6600	Capital Equipment	\$ 113,500.00	\$ 113,500.00	\$ -	0.0%
<b>Total Estimated Expenditures</b>		<b>\$ 6,790,607.00</b>	<b>\$ 6,827,981.00</b>	<b>\$ 37,374.00</b>	<b>0.6%</b>
<b>Results of Operation</b>		<b>\$ (81,133.00)</b>	<b>\$ (112,039.89)</b>	<b>\$ (30,906.89)</b>	<b>38.1%</b>
<b>Beginning Fund Balance</b>		<b>\$ 775,107.00</b>	<b>\$ 693,974.00</b>	<b>\$ (81,133.00)</b>	<b>-10.5%</b>
<b>Ending Fund Balance</b>		<b>\$ 693,974.00</b>	<b>\$ 581,934.11</b>	<b>\$ (112,039.89)</b>	<b>-16.1%</b>

# DEBT SERVICE FUND

# Eagle Mountain - Saginaw ISD

## Debt Service Fund Budget 2011-2012 Proposed Budget

### DEBT SERVICE FUND REVENUE

Major Object Codes	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
5711	Taxes, Current Year	\$ 29,722,755.00	\$ 30,029,209.00	\$ 306,454.00	1.0%
5712	Taxes, Prior Year	\$ 484,809.00	\$ 500,000.00	\$ 15,191.00	3.1%
5719	Penalties, Interest & Other	\$ 200,000.00	\$ 200,000.00	\$ -	0.0%
5742	Interest Income	\$ 16,193.52	\$ 24,000.00	\$ 7,806.48	48.2%
5949	Federal Revenues Dist. Directly	\$ 1,382,878.33	\$ 1,605,920.86	\$ 223,042.53	16.1%
7911	Issuance of Bonds	\$ 6,802,802.00	\$ -	\$ (6,802,802.00)	-100.0%
7916	Bond Sale Premiums	\$ 2,791,609.00	\$ -	\$ (2,791,609.00)	-100.0%
<b>Total Estimated Revenue</b>		<b>\$ 41,401,046.85</b>	<b>\$ 32,359,129.86</b>	<b>\$ (9,041,916.99)</b>	<b>-21.8%</b>

### DEBT SERVICE FUND EXPENDITURES

Major Object Codes	Major Object Code Description	2010-2011 Revised Budget	2011-2012 Proposed Budget	Changes from 10/11 Revised Budget	% Increase (Decrease)
8949	Other Uses	\$ 6,790,649.00	\$ -	\$ (6,790,649.00)	-100.0%
6511	Bond Principal	\$ 5,374,072.00	\$ 7,529,507.20	\$ 2,155,435.20	40.1%
6521	Interest on Bonds	\$ 25,761,580.00	\$ 25,380,860.92	\$ (380,719.08)	-1.5%
6599	Other Debt Service Fees	\$ 1,449,152.00	\$ 100,000.00	\$ (1,349,152.00)	-93.1%
<b>Total Estimated Expenditures</b>		<b>\$ 39,375,453.00</b>	<b>\$ 33,010,368.12</b>	<b>\$ (6,365,084.88)</b>	<b>-16.2%</b>
<b>Results of Operation</b>		<b>\$ 2,025,593.85</b>	<b>\$ (651,238.26)</b>	<b>\$ (2,676,832.11)</b>	<b>-132.2%</b>
<b>Beginning Fund Balance</b>		<b>\$ 1,836,471.00</b>	<b>\$ 3,862,064.85</b>	<b>\$ 2,025,593.85</b>	<b>110.3%</b>
<b>Ending Fund Balance</b>		<b>\$ 3,862,064.85</b>	<b>\$ 3,210,826.59</b>	<b>\$ (651,238.26)</b>	<b>-16.9%</b>

## Budget Summary Report for

## EAGLE MT-SAGINAW ISD

2010 - 2011 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$69,213,766	\$4,201
12	Instructional Resources, Media Services	\$2,715,255	\$165
13	Curriculum Development & Staff Development	\$1,752,123	\$106
95	Payment to Juvenile Justice AEP	\$64,000	\$4
	<b>Total:</b>	<b>\$73,745,144</b>	<b>\$4,476</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$1,160,117	\$70
23	School Leadership	\$7,922,359	\$481
31	Guidance & Counseling, Evaluation	\$5,461,986	\$332
32	Social Work Services	\$80,174	\$5
33	Health Services	\$1,449,219	\$88
36	Co-curricular/ Extra-curricular Activities	\$4,692,493	\$285
	<b>Total</b>	<b>\$20,766,348</b>	<b>\$1,260</b>

2011 - 2012 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$73,423,435	\$4,288
12	Instructional Resources, Media Services	\$2,567,239	\$150
13	Curriculum Development & Staff Development	\$1,293,860	\$76
95	Payment to Juvenile Justice AEP	\$80,000	\$5
	<b>Total:</b>	<b>\$77,364,534</b>	<b>\$4,518</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$1,274,574	\$74
23	School Leadership	\$7,901,532	\$461
31	Guidance & Counseling, Evaluation	\$5,266,663	\$308
32	Social Work Services	\$113,168	\$7
33	Health Services	\$1,422,536	\$83
36	Co-curricular/ Extra-curricular Activities	\$3,988,256	\$233
	<b>Total</b>	<b>\$19,966,729</b>	<b>\$1,166</b>
			<b>\$0</b>

Central Administration			
41	General Administration	\$3,636,093	\$221
District Operations			
51	Plant Maintenance & Operations	\$14,004,925	\$850
52	Security and Monitoring	\$599,080	\$36
53	Data Processing	\$2,214,119	\$134
34	Student Transportation	\$4,417,300	\$268
35	Food Services	\$6,790,607	\$412
	Total:	\$28,026,031	\$1,701
Debt Service			
71	Debt Service	\$39,375,453	\$2,390
Other			
61	Community Service	\$33,600	\$2
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0

Central Administration			\$0
41	General Administration	\$3,979,636	\$232
District Operations			
51	Plant Maintenance & Operations	\$13,841,685	\$808
52	Security and Monitoring	\$596,452	\$35
53	Data Processing	\$2,143,137	\$125
34	Student Transportation	\$3,940,000	\$230
35	Food Services	\$6,827,981	\$399
	Total:	\$27,349,255	\$1,597
Debt Service			
71	Debt Service	\$33,010,368	\$1,928
Other			
61	Community Service	\$33,000	\$2
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0

93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$551,200	\$33
	Total:	\$584,800	\$35

93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$600,000	\$35
	Total:	\$633,000	\$37