Eagle Mountain-Saginaw ISD
2023-2024 Proposed Budget Summary
Combined Summary of General Fund (199), Child Nutrition (240), & Debt Service (599)

Function/Category		2022 - 2023 Actual Budget * Aggregate Expenditures	2022 - 2023 Actual Budget * Per Pupil Expenditures	2023 - 2024 "Proposed" Budget Aggregate Expenditures	2023 - 2024 "Proposed" Budget Per Pupil Expenditures
Instruction					
11	Instruction	$ 130,926,569	$ 5,670	$ 142,004,107	$ 5,976
12	Instructional Resources, Media Services	$ 2,758,483	$ 119	$ 2,820,570	$ 119
13	Curriculum Development & Staff Development	$ 4,205,393	$ 182	$ 4,240,062	$ 178
95	Payment to Juvenile Justice AEP	$ 50,000	$ 2	$ 50,000	$ 2
	Total:	$ 137,940,445	$ 5,973	$ 149,114,739	$ 6,275
Instructional Support					
21	Instructional Leadership	$ 2,777,850	$ 120	$ 3,047,693	$ 128
23	School Leadership	$ 13,641,297	$ 591	$ 14,298,135	$ 602
31	Guidance & Counseling, Evaluation	$ 9,879,043	$ 428	$ 10,676,064	$ 449
32	Social Work Services	$ 571,543	$ 25	$ 571,283	$ 24
33	Health Services	$ 2,961,964	$ 128	$ 3,017,419	$ 127
36	Co-curricular/ Extra-curricular Activities	$ 9,010,647	$ 390	$ 9,663,820	$ 407
	Total:	$ 38,842,344	$ 1,682	$ 41,274,414	$ 1,737
Central Administration					
41	General Administration	$ 8,778,485	$ 380	$ 8,997,886	$ 379
District Operations					
51	Plant Maintenance & Operations	$ 25,906,810	$ 1,122	$ 28,329,132	$ 1,192
52	Security and Monitoring	$ 4,440,872	$ 192	$ 5,063,097	$ 213
53	Data Processing	$ 3,719,589	$ 161	$ 3,639,057	$ 153
34	Student Transportation	$ 7,871,857	$ 341	$ 8,071,114	$ 340
35	Food Services	$ 14,449,587	$ 626	$ 12,662,309	$ 533
	Total:	$ 56,388,715	$ 2,442	$ 57,764,709	$ 2,431
Debt Service					
71	Debt Service	$ 76,302,122	$ 3,304	$ 84,858,687	$ 3,571
Other					
61	Community Service	$ 100,000	$ 4	$ 25,000	$ 1
81	Facilities Acquisition and Construction	$ -	$ -	$ -	$ -
91	Contracted Instructional Services Between Public schools	$ -	$ -	$ 600,000	$ 25
92	Incremental Cost Associated with Chapter 41 School Districts	$ -	$ -	$ -	$ -
93	Payments to Fiscal Agents for Shared Service Arrangements	$ 125,000	$ 5	$ 260,000	$ 11
99	Inter-government charges not Defined in Other codes	$ 925,000	$ 40	$ 985,914	$ 41
	Total:	$ 1,150,000	$ 50	$ 1,870,914	$ 79
Additional Budgetary Information					
Object 6491 **	Cost of Publishing Statutorily Required Public Notices	$ 6,800	$ 0	$ 16,500	$ 1
***	Expenditures Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Action.	$ 48,058	$ 2	$ 56,860	$ 2

Posted in accordance with Texas Education Code 44.0041

* 2022-2023 Amended Budget as of 08/14/2023

** 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
2023-2024 Proposed Budget Summary
Combined Summary of General Fund (199), Child Nutrition (240), & Debt Service (599)

Object Code		General Fund (199) (Maintenance & Operations) Proposed Revenues	% of Total	Child Nutrition (240) Proposed Revenues	% of Total	Debt Service (599) (Interest & Sinking) Proposed Revenues	% of Total
Local Property Tax Revenue:							
5711	Taxes Current	$ 116,585,614	48.0%	$ -	0.0%	$ 77,495,510	96.3%
5712	Delinquent Taxes	$ 700,000	0.3%	$ -	0.0%	$ 150,000	0.2%
5719	Other Tax Related Revenue	$ 500,000	0.2%	$ -	0.0%	$ 50,000	0.1%
	Subtotal:	$ 117,785,614	48.5%	$ -	0.0%	$ 77,695,510	96.5%
Other Local Revenue:							
5739	Other Tuition and Fees	$ -	0.0%	$ -	0.0%	$ -	0.0%
5742	Investment Earnings	$ 4,000,000	1.6%	$ -	0.0%	$ 300,000	0.4%
5743	Rental of Facilities	$ -	0.0%	$ -	0.0%	$ -	0.0%
5749	Miscellaneous	$ 600,000	0.2%	$ -	0.0%	$ -	0.0%
5751	Food Service	$ 228,100	0.1%	$ 4,905,569	38.2%	$ -	0.0%
5752	Athletic Receipts	$ 400,000	0.2%	$ -	0.0%	$ -	0.0%
	Subtotal:	$ 5,228,100	2.2%	$ 4,905,569	38.2%	$ 300,000	0.4%
	Total Local Resources	$ 123,013,714	50.6%	$ 4,905,569	38.2%	$ 77,995,510	96.9%
State Revenue:							
5811	Per Capita	$ 8,819,965	3.6%	$ -	0.0%	$ -	0.0%
5812	Foundation Entitlements	$ 93,279,735	38.4%	$ -	0.0%	$ -	0.0%
5819	TEA Revenue - Other	$ -	0.0%	$ -	0.0%	$ -	0.0%
5820	State Program Revenue	$ -	0.0%	$ -	0.0%	$ 1,956,539	2.4%
5829	TEA/Non-Foundation Revenue	$ -	0.0%	$ 42,000	0.3%	$ -	0.0%
5831	State TRS On-Behalf	$ 12,259,713	5.0%	$ -	0.0%	$ -	0.0%
	Total State Resources	$ 114,359,413	47.0%	$ 42,000	0.3%	$ 1,956,539	2.4%
Federal Revenue:							
5921	School Breakfast Program	$ -	0.0%	$ 1,505,073	0.0%	$ -	0.0%
5922	National School Lunch Program	$ -	0.0%	$ 5,674,760	0.0%	$ -	0.0%
5923	USDA Commodities	$ -	0.0%	$ 727,382	0.0%	$ -	0.0%
5929	Federal Indirect Costs	$ 1,300,000	0.5%	$ -	0.0%	$ -	0.0%
5931	Federal Revenue - SHARS	$ 2,750,000	1.1%	$ -	0.0%	$ -	0.0%
5949	Other Federal Revenue	$ -	0.0%	$ -	0.0%	$ 561,315	0.7%
	Total Federal Resources	$ 4,050,000	1.7%	$ 7,907,215	61.5%	$ 561,315	0.7%
Other Sources:							
7913	Proceeds from Capital Leases	$ 1,664,640	0.7%	$ -	0.0%	$ -	0.0%
	TOTAL REVENUE SOURCES	$ 243,087,767	100.0%	$ 12,854,784	100.0%	$ 80,513,364	100.0%

Function		General Fund (199) (Maintenance & Operations) Proposed Expenditures	% of Total	Child Nutrition (240) Proposed Expenditures	% of Total	Debt Service (599) (Interest & Sinking) Proposed Expenditures	% of Total
11	Instruction	$ 142,004,107	56.6%	$ -	0.0%	$ -	0.0%
12	Instructional Resources, Media Services	$ 2,820,570	1.1%	$ -	0.0%	$ -	0.0%
13	Curriculum Development & Staff Development	$ 4,240,062	1.7%	$ -	0.0%	$ -	0.0%
21	Instructional Leadership	$ 3,047,693	1.2%	$ -	0.0%	$ -	0.0%
23	School Leadership	$ 14,298,135	5.7%	$ -	0.0%	$ -	0.0%
31	Guidance & Counseling, Evaluation	$ 10,676,064	4.3%	$ -	0.0%	$ -	0.0%
32	Social Work Services	$ 571,283	0.3%	$ -	0.0%	$ -	0.0%
33	Health Services	$ 3,017,419	1.2%	$ -	0.0%	$ -	0.0%
34	Student Transportation	$ 8,071,114	3.2%	$ -	0.0%	$ -	0.0%
35	Food Services	$ 486,889	0.2%	$ 12,175,420	100.0%	$ -	0.0%
36	Co-curricular/ Extra-curricular Activities	$ 9,663,820	3.8%	$ -	0.0%	$ -	0.0%
41	General Administration	$ 8,997,886	3.6%	$ -	0.0%	$ -	0.0%
51	Plant Maintenance & Operations	$ 28,329,132	11.3%	$ -	0.0%	$ -	0.0%
52	Security and Monitoring	$ 5,063,097	2.0%	$ -	0.0%	$ -	0.0%
53	Data Processing	$ 3,639,057	1.4%	$ -	0.0%	$ -	0.0%
61	Community Service	$ 25,000	0.0%	$ -	0.0%	$ -	0.0%
71	Debt Service	$ 4,207,961	1.7%	$ -	0.0%	$ 80,650,726	100.0%
91	Contracted Instructional Services Between Schools	$ 600,000	0.2%	$ -	0.0%	$ -	0.0%
93	Payments to Fiscal Agent/Member District	$ 260,000	0.1%	$ -	0.0%	$ -	0.0%
95	Payment to Juvenile Justice AEP	$ 50,000	0.0%	$ -	0.0%	$ -	0.0%
99	Inter-government charges not Defined in Other codes	$ 985,914	0.4%	$ -	0.0%	$ -	0.0%
	TOTAL EXPENDITURES	$ 251,055,203	100.0%	$ 12,175,420	100.0%	$ 80,650,726	100.0%
	Net Revenue/(Expenditures)	$ (7,967,436)		$ 679,364		$ (137,362)	