

**Hallsville Independent School District
Proposed 2025-2026 Debt Service Fund Budget**

<i>Revenues by Major Function</i>	Debt Service Fund
5700 Local Revenues	3,343,594
5800 State Revenues	4,760,536
5900 Federal Revenues	-
<i>Total Revenues</i>	<u>8,104,130</u>
71 Debt Service	8,566,375
<i>Total Expenditures</i>	<u>8,566,375</u>
<i>Revenues Over/(Under) Expenditures</i>	<u>(462,245)</u>
Projected Fund Balance at 8/31/25	3,060,450
Plus: Proposed 2025-26 Deficit (from above)	<u>(462,245)</u>
Projected 2025-26 Fund Balance at 8/31/26	<u>2,598,205</u>

Hallsville Independent School District

Proposed 2025-2026 Food Service Budget

<i>Revenues by Major Function</i>	Food Service Fund
5700 Local Revenues	645,000
5800 State Revenues	12,500
5900 Federal Revenues	1,683,000
<i>Total Revenues</i>	<u>2,340,500</u>
35 Food Service	2,853,465
<i>Total Expenditures</i>	<u>2,853,465</u>
<i>Revenues Over/(Under) Expenditures</i>	<u>(512,965)</u>
Projected Fund Balance at 8/31/25	879,134
Plus: Proposed 2025-26 Deficit (from above)	<u>(512,965)</u>
Projected 2025-26 Fund Balance at 8/31/26	<u>366,169</u>

Hallsville Independent School District
Proposed 2025-2026 General Fund Budget



This budget proposal includes the following: 3% raise, State funded TRA raises, \$78/mth insurance contribution increase, approved incentive payments, & \$352,500 in Contingencies (0.42% of Brick/Mortar Budget), as well as all proposed fund balance projects.

Revenues by Major Function	2025-26		General Fund		General Fund		Notes
	General Fund	Virtual School	2025-26 Proposed Total	2024-25 (as of 8/15) Revised Budget	Difference 2025-26 to 2024-25		
5700 Local Revenues	25,312,071	16,019,539	41,331,610	39,863,126	1,468,484		See Year-to-Year Revenue Comparison
5800 State Revenues	26,061,133	211,566,162	237,627,295	218,386,483	19,240,812		See Year-to-Year Revenue Comparison
5900 Federal Revenues	34,200	-	34,200	184,200	(150,000)		See Year-to-Year Revenue Comparison
7900 Other Sources	1,005,000	-	1,005,000	1,546,575	(541,575)		GASB 87/96 Offsetting Entries
Total Revenues	52,412,404	227,585,701	279,998,105	259,980,384	20,017,721		
Expenditures by Major Function	2025-26		General Fund		General Fund		Notes
	Regular Non-Salary	Non-Virtual Salaries	Virtual School	2025-26 Proposed Total	2024-25 (as of 8/15) Revised Budget	Difference 2025-26 to 2024-25	
11 Instruction	3,150,281	37,241,198	211,566,162	251,957,641	232,043,447	19,914,194	TRA teacher raises new 25-26; Virtual School enrollment cap increased in 25-26 from 24-25, to 23,600, which accounts for most all of the difference.
12 Instructional Resources And Media	161,473	724,901	-	886,374	872,217	14,157	TRA teacher raises new 25-26 applied for this group
13 Curr & Instr Staff Development	189,860	-	-	189,860	182,360	7,500	
21 Instructional Leadership	145,887	1,597,159	31,895	1,774,941	1,773,565	1,376	
23 School Administration	140,758	3,746,810	-	3,887,568	3,616,074	271,494	CY Raises and budget for GASB 96 Licenses
31 Guidance, Counseling & Evaluation	208,594	1,265,548	15,000	1,489,142	1,385,178	103,964	TRA teacher raises new 25-26 applied for this group
32 Social Work Services	7,500	96,969	-	104,469	107,138	(2,669)	
33 Health Services	84,332	772,080	-	856,412	803,572	52,840	TRA teacher raises new 25-26 applied for this group
34 Student (Pupil) Transportation	1,352,950	1,848,025	-	3,200,975	3,294,124	(93,149)	24-25 had \$150,000 more budgeted for buses since 23-24 bus budgeted had rolled over due to late arrival.
35 Food Service	7,500	-	-	7,500	7,500	0	
36 Extracurricular Activities	2,008,983	820,790	-	2,829,773	3,147,782	(318,009)	Prior year had more GASB 87 expense budgeted due to Transit vans being received and capitalized
41 General Administration	890,898	1,811,050	1,763,875	4,465,822	4,160,422	305,400	Two Admin vehicles to be capitalized in current year & none in PY
51 Facilities Maint & Operations	7,399,325	3,914,479	-	11,313,804	9,878,364	1,435,440	Includes more included for maintenance fund balance projects; see list below.
52 Security & Monitoring Services	259,300	1,007,873	5,731	1,272,903	1,160,758	112,145	Shift of some security personnel expenses previously paid fully from Safety Security grant, as allowed for 2024-25
53 Data Processing Services	900,915	647,204	-	1,548,119	1,421,663	126,456	Includes increased budget in CY for capitalization of GASB 96 SBITA licenses
61 Community Services	275	-	-	275	1,910	(1,635)	
71 Debt Service	1,515,000	-	-	1,515,000	1,515,000	0	
81 Facilities Acquisitions	8,650,000	-	-	8,650,000	6,880,608	1,769,392	Relates to the Proposed Bus Barn, Stadium Parking & JH Athletic Complex Projects

Hallsville Independent School District
Proposed 2025-2026 General Fund Budget



This budget proposal includes the following: 3% raise, State funded TRA raises, \$78/mth insurance contribution increase, approved incentive payments, & \$352,500 in Contingencies (0.42% of Brick/Mortar Budget), as well as all proposed fund balance projects.

99 Other Governmental Charges	578,000	-	-	578,000	528,000	50,000	Increased HCAD services fees for appraisal for 25-26
Total Expenditures	27,651,831	55,494,086	213,382,662	296,528,580	272,779,682	(23,748,898)	
Revenues Over/(Under) Expenditures				\$ (16,530,475)	(12,799,298)	(3,731,177)	
Total Projected Deficit with Approved Compensation Plan & Maintenance Projects (outlined below)							
Required Minimum Fund Balance (20% of Total Expenditures)	16,629,184						
2024-25 Audited Beginning Fund Balance	56,255,303						
Projected 2024-25 Increase to Fund Balance	5,500,000						
Projected Ending 2024-25 Fund Balance	61,755,303						
2025-26 Projected Fund Balance Decrease (from above)	(16,530,475)						
Projected Ending 2025-26 Fund Balance	\$ 45,224,828						
Projected 2025-26 Fund Balance in Excess of 20% Requirement	28,595,644						

This Proposed Budget includes:
2025-26 Approved Unfunded Compensation Plan \$ 5,282,589

Proposed 2025-26 Fund Balance Projects:

- Stadium Home Parking 2,500,000
- Bus Barn Renovation (Phase 1 & 2) 2,250,000
- Junior High Athletic Complex (60% of Project) 3,900,000
- Maintenance Projects Presented > \$50K 1,894,880
- Maintenance Projects Presented < \$50K 1,005,500

Total Deficit related to Fund Balance Items: \$ 16,832,969.00

Hallsville Independent School District Proposed 2025-2026 State Comp Ed Budget

<i>Revenues by Major Function</i>		State Comp Ed Local	State Comp Ed TVAH	Total State Comp Ed
5800 State Revenues		3,091,935	16,471,455	19,563,390
Total Revenues		3,091,935	16,471,455	19,563,390
11 Instruction		2,073,309	9,140,188	11,213,497
21 Instructional Leadership		12,200	-	12,200
23 School Administration		5,000	-	5,000
31 Guidance, Counseling & Evaluation		91,416	-	91,416
32 Social Work Services		77,031	-	77,031
33 Health Services		3,000	-	3,000
52 Security & Monitoring Services		3,000	-	3,000
Total Expenditures		2,264,955	9,140,188	11,405,143
Revenues Over/(Under) Expenditures		826,980	7,331,267	8,158,247
Percent of SCE Allocation Budgeted				58.30%

Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed to perform satisfactorily on an end-of-course assessment. Included in this budget for adoption are funds for that purpose.

Compensatory Education Allotment requires that school districts spend 55% of the total SCE allotment on students identified to be academically at-risk. This budget accounts for that level of spending for that student population.

**Hallsville Independent School District
Proposed 2025-2026 Budget**

<i>Revenues by Major Function</i>	2025-26 General Fund	Food Service Fund	Debt Service Fund	2025-26 Proposed Total
5700 Local Revenues	41,331,610	645,000	3,343,594	45,320,204
5800 State Revenues	237,627,295	12,500	4,760,536	242,400,331
5900 Federal Revenues	34,200	1,683,000	-	1,717,200
7900 Other Sources	1,005,000	-	-	1,005,000
Total Revenues	279,998,105	2,340,500	8,104,130	290,442,735

	Non-Salary	Salary		
11 Instruction	214,716,443	37,241,198	-	251,957,641
12 Instructional Resources And Media	161,473	724,901	-	886,374
13 Curr & Instr Staff Development	189,860	-	-	189,860
21 Instructional Leadership	177,782	1,597,159	-	1,774,941
23 School Administration	140,758	3,746,810	-	3,887,568
31 Guidance, Counseling & Evaluation	223,594	1,265,548	-	1,489,142
32 Social Work Services	7,500	96,969	-	104,469
33 Health Services	84,332	772,080	-	856,412
34 Student (Pupil) Transportation	1,352,950	1,848,025	-	3,200,975
35 Food Service	7,500	-	2,853,465	2,860,965
36 Extracurricular Activities	2,008,983	820,790	-	2,829,773
41 General Administration	2,654,773	1,811,050	-	4,465,822
51 Facilities Maint & Operations	7,399,325	3,914,479	-	11,313,804
52 Security & Monitoring Services	265,031	1,007,873	-	1,272,903
53 Data Processing Services	900,915	647,204	-	1,548,119
61 Community Services	275	-	-	275
71 Debt Service	1,515,000	-	8,566,375	10,081,375
81 Facilities Acquisition & Construction	8,650,000	-	-	8,650,000
99 Other Governmental Charges	578,000	-	-	578,000
	<u>241,034,493</u>	<u>55,494,086</u>		
Total Expenditures	296,528,580		2,853,465	307,948,420
Revenues Over/(Under) Expenditures	(16,530,475)		(462,245)	(17,505,685)

Template Assumptions:

2025-26 Proposed budget built on Refined ADA of 23,840.426 (4,452.926 Brick & Mortar/19,387.50 TVA/H)

Local revenue:

M & O Taxes*	22,587,071	
Interest & Penalties collected	300,000	
I & S Taxes	-	3,168,594
Athletic Events	150,000	
Interest income	2,000,000	175,000
Region 7 Head Start Teacher/Asst/SuperNet	95,000	
K-12 Virtual School-8% Oversight fee	14,217,739	
K-12 Virtual School-Salaries Funding	1,801,800	
Other Misc Local Sources	100,000	
Transfer student fees	80,000	
	<u>41,331,610</u>	<u>3,343,594</u>

State revenue:

FSP - Brick & Mortar	20,496,937	
FSP - Virtual School	203,933,593	
ASF - Brick & Mortar	1,814,196	
ASF - Virtual School	7,632,569	
Existing Debt Allotment	-	4,760,536.00
On-Behalf	3,750,000	
	<u>237,627,295</u>	<u>4,760,536.00</u>

Federal revenue:

E-Rate (Cable Internet Contract related)	34,200
	<u>34,200</u>

* 98.5% Collection on HCAD Taxable Value