

Hays Consolidated Independent School District

Proposed Annual Budget

For the Fiscal Year Ending June 30, 2025





Hays Consolidated Independent School District
Proposed Annual Budget - Summary
for the Fiscal Year Ending June 30, 2025

DESCRIPTION	2024-2025 Proposed General Fund Budget	2024-2025 Proposed Food Service Budget	2024-2025 Proposed Debt Service Budget	2024-2025 Proposed Budget	2024-2025 Percentage
LOCAL SOURCES	\$ 129,549,983	\$ 3,896,614	\$ 91,665,372	\$ 225,111,969	66.99%
STATE SOURCES	\$ 99,650,961	\$ 54,662	\$ -	\$ 99,705,623	29.67%
FEDERAL SOURCES	\$ 3,050,000	\$ 8,146,610	\$ -	\$ 11,196,610	3.33%
OTHER SOURCES (SELF INSURANCE)	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL ESTIMATED REVENUE, OTHER SOURCES, & FUND BALANCE	\$ 232,250,944	\$ 12,097,886	\$ 91,665,372	\$ 336,014,202	100.00%
PAYROLL	\$ 208,341,659	\$ 4,885,196	\$ -	\$ 213,226,855	62.29%
CAMPUS/DEPARTMENT	\$ 30,200,000	\$ 7,212,690	\$ 91,665,372	\$ 129,078,062	37.71%
TOTAL ESTIMATED EXPENDITURES	\$ 238,541,659	\$ 12,097,886	\$ 91,665,372	\$ 342,304,917	100.00%
TOTAL BUDGET SURPLUS/(DEFICIT)	\$ (6,290,715)	\$ -	\$ -	\$ (6,290,715)	

ESTIMATE OF FUND BALANCE FOR THE FISCAL YEAR ENDING JUNE 30, 2025	
Fund Balance at June 30, 2023(AUDITED)	\$ 47,758,345
<u>ESTIMATED</u> - NET DECREASE IN FUND BALANCE - FOR THE FISCAL YEAR ENDING JUNE 30, 2024	\$ (17,279,461)
<u>ESTIMATED</u> - FUND BALANCE AT JUNE 30, 2024 (UN-AUDITED)	\$ 30,478,884
<u>ESTIMATED</u> USE OF FUND BALANCE FOR 2025 BUDGET	\$ (6,290,715)
TOTAL <u>ESTIMATED</u> FUND BALANCE JUNE 30, 2025	\$ 24,188,169
 Board Policy CE (Local):	
A financial goal of the District shall be to have a sufficient balance in the general operating fund to be able to maintain fiscal independence in the case of a financial need or crisis. The District's annual target for the fund balance in the general operating fund shall be 25 percent of the total budgeted operating expenditures.	
25% of the Proposed General Fund Budget for the Fiscal Year Ending June 30, 2025	\$ 59,635,415



Hays Consolidated Independent School District
PROPOSED ANNUAL BUDGET
for the Fiscal Year Ending June 30, 2025

	2024-2025 Proposed General Fund Budget	2024-2025 Proposed Child Nutrition Budget	2024-2025 Proposed Debt Service Budget	2024-2025 Proposed Total Annual Budget	2024-2025 Compensatory Education Budget(*)
ESTIMATED REVENUES:					
5700 - Local Revenue	\$ 129,549,983	\$ 3,896,614	\$ 91,665,372	\$ 225,111,969	\$ 5,608,323
5800 - State Revenue	\$ 99,650,961	\$ 54,662	\$ -	\$ 99,705,623	\$ 3,853,381
5900 - Federal Revenue	\$ 3,050,000	\$ 8,146,610	\$ -	\$ 11,196,610	\$ -
7000 - Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Revenues	\$ 232,250,944	\$ 12,097,886	\$ 91,665,372	\$ 336,014,202	\$ 9,461,704
EXPENDITURES:					
Function 11 - Instructional Services:	\$ 141,941,084	\$ -	\$ -	\$ 141,941,084	\$ 7,493,716
Function 12 - Instructional Resources & Media Services:	\$ 3,219,761	\$ -	\$ -	\$ 3,219,761	\$ 169,986
Function 13 - Instructional Staff Development:	\$ 4,494,233	\$ -	\$ -	\$ 4,494,233	\$ 237,271
Function 21 - Instructional Administration:	\$ 5,629,237	\$ -	\$ -	\$ 5,629,237	\$ 297,193
Function 23 - School Leadership:	\$ 13,554,444	\$ -	\$ -	\$ 13,554,444	\$ 715,601
Function 31 - Counseling Services:	\$ 7,781,869	\$ -	\$ -	\$ 7,781,869	\$ 410,840
Function 32 - Social Work Services:	\$ 292,617	\$ -	\$ -	\$ 292,617	\$ -
Function 33 - Health Services:	\$ 2,596,799	\$ -	\$ -	\$ 2,596,799	\$ 137,097
Function 34 - Student Transportation:	\$ 11,133,302	\$ -	\$ -	\$ 11,133,302	\$ -
Function 35 - Food Service	\$ -	\$ 12,097,886	\$ -	\$ 12,097,886	\$ -
Function 36 - Cocurricular/Extracurricular Activities:	\$ 6,366,704	\$ -	\$ -	\$ 6,366,704	\$ -
Function 41 - General Administration:	\$ 6,269,173	\$ -	\$ -	\$ 6,269,173	\$ -
Function 51 - Plant Maintenance & Operations:	\$ 23,373,400	\$ -	\$ -	\$ 23,373,400	\$ -
Function 52 - Security & Monitoring Services:	\$ 3,967,587	\$ -	\$ -	\$ 3,967,587	\$ -
Function 53 - Data Processing Services:	\$ 5,824,272	\$ -	\$ -	\$ 5,824,272	\$ -
Function 61 - Community Service:	\$ 222,177	\$ -	\$ -	\$ 222,177	\$ -
Function 71 - Debt Service:	\$ -	\$ -	\$ 91,665,372	\$ 91,665,372	\$ -
Function 93 - Payments to Fiscal Agents:	\$ 375,000	\$ -	\$ -	\$ 375,000	\$ -
Function 99 - Other Intergovernmental Charges	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -
Total Expenditures	\$ 238,541,659	\$ 12,097,886	\$ 91,665,372	\$ 342,304,917	\$ 9,461,704
PROPOSED NET CHANGES IN FUND BALANCE	\$ (6,290,715)	\$ -	\$ -	\$ (6,290,715)	\$ -

(*) - The 83rd Legislative Session, under HB 5, amended Section 29.081(b-1) of the Texas Education Code (TEC). The amendment requires school districts to separately budget sufficient state compensatory education funds and any other funding necessary to sufficiently support the cost of additional accelerated instruction for students who fail to perform satisfactorily on an EOC assessment instrument required for graduation. State compensatory education funds cannot be budgeted "for any other purpose until the district adopts a budget to support additional accelerated instruction". The Compensatory Education budget presented is part of the General Operating Budget and is shown separately to comply with Section 29.081 of the Education Code as amended under HB 5 of the 83rd Legislative Session.



Hays Consolidated Independent School District
Proposed Annual Budget - Comparison with Prior Year
for the Fiscal Year Ending June 30, 2025

	2023-2024 Original Adopted Budget	2023-2024 Official/ Revised Budget	2024-2025 Total Proposed Budget	Percent Change to Original Adopted Budget	Percent Change to Official/Revised Budget
<u>ESTIMATED REVENUES:</u>					
5700 - Local Revenue	\$ 149,716,543	\$ 210,925,427	\$ 225,111,969	50.36%	6.73%
5800 - State Revenue	\$ 70,021,210	\$ 104,021,040	\$ 99,705,623	42.39%	-4.15%
5900 - Federal Revenue	\$ 102,082,159	\$ 11,707,125	\$ 11,196,610	-89.03%	-4.36%
7000 - Other Sources	\$ -	\$ 130,193	\$ -	NA	-100.00%
Total Estimated Revenues	\$ 321,819,912	\$ 326,783,785	\$ 336,014,202	4.41%	4.34%
<u>EXPENDITURES:</u>					
Function 11 - Instructional Services	\$ 139,164,522	\$ 142,640,647	\$ 141,941,084	2.00%	-0.49%
Function 12 - Instructional Resources & Media Services	\$ 3,141,880	\$ 3,142,906	\$ 3,219,761	2.48%	2.45%
Function 13 - Instructional Staff Development	\$ 5,357,821	\$ 5,370,104	\$ 4,494,233	-16.12%	-16.31%
Function 21 - Instructional Administration	\$ 6,037,904	\$ 5,973,472	\$ 5,629,237	-6.77%	-5.76%
Function 23 - School Leadership	\$ 14,307,483	\$ 14,292,683	\$ 13,554,444	-5.26%	-5.17%
Function 31 - Counseling Services	\$ 7,830,684	\$ 7,832,793	\$ 7,781,869	-0.62%	-0.65%
Function 32 - Social Work Services	\$ 822,510	\$ 965,010	\$ 292,617	-64.42%	-69.68%
Function 33 - Health Services	\$ 2,635,343	\$ 2,638,493	\$ 2,596,799	-1.46%	-1.58%
Function 34 - Student Transportation	\$ 11,004,561	\$ 11,009,604	\$ 11,133,302	1.17%	1.12%
Function 35 - Food Service	\$ 11,133,355	\$ 11,149,890	\$ 12,097,886	8.66%	8.50%
Function 36 - Cocurricular/Extracurricular Activities	\$ 6,604,577	\$ 6,888,710	\$ 6,366,704	-3.60%	-7.58%
Function 41 - General Administration	\$ 6,121,688	\$ 6,456,942	\$ 6,269,173	2.41%	-2.91%
Function 51 - Plant Maintenance & Operations	\$ 22,484,813	\$ 22,970,556	\$ 23,373,400	3.95%	1.75%
Function 52 - Security & Monitoring Services	\$ 3,699,086	\$ 3,715,915	\$ 3,967,587	7.26%	6.77%
Function 53 - Data Processing Services	\$ 5,451,042	\$ 6,110,484	\$ 5,824,272	6.85%	-4.68%
Function 61 - Community Service	\$ 227,256	\$ 226,114	\$ 222,177	-2.23%	-1.74%
Function 71 - Debt Service	\$ 90,928,009	\$ 90,928,009	\$ 91,665,372	0.81%	0.81%
Function 81 - Facilities Acquisition & Construction	\$ -	\$ -	\$ -	NA	NA
Function 93 - Payments to Fiscal Agents	\$ 292,378	\$ 292,378	\$ 375,000	28.26%	28.26%
Function 99 - Other Intergovernmental Charges	\$ 1,095,071	\$ 1,475,071	\$ 1,500,000	36.98%	1.69%
Total Expenditures	\$ 338,339,983	\$ 344,079,781	\$ 342,304,917	1.17%	-0.52%
PROPOSED NET CHANGES IN FUND BALANCE	\$ (16,520,071)	\$ (17,295,996)	\$ (6,290,715)	-61.92%	-63.63%



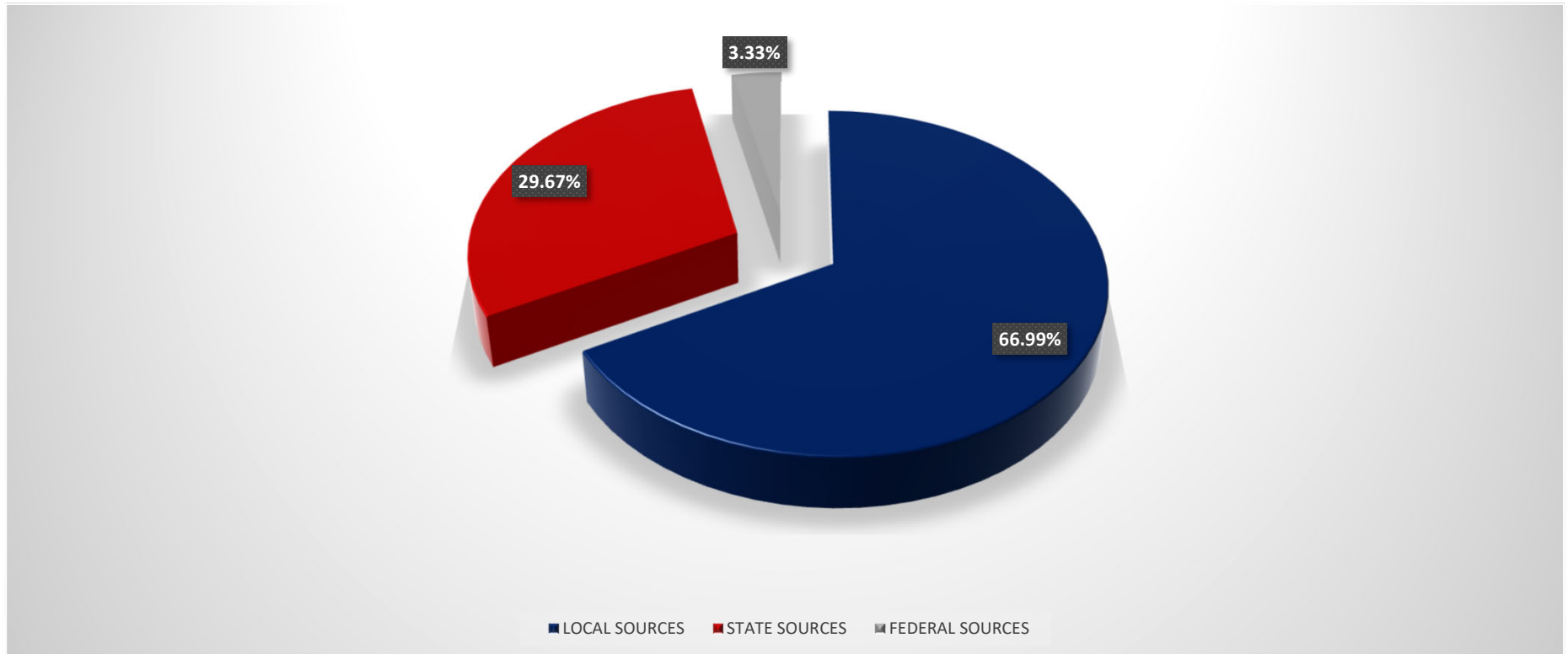
Hays Consolidated Independent School District
Proposed Annual Budget - General Fund,
Child Nutrition, and Debt Service Revenues
for the Fiscal Year Ending June 30, 2025

	2024-2025 Proposed General Fund Budget	2024-2025 Proposed Child Nutrition Budget	2024-2025 Proposed Debt Service Budget	2024-2025 Proposed Total Annual Budget
ESTIMATED REVENUES:				
LOCAL SOURCES (5700):				
Property Taxes, Current Year Levy	\$ 124,749,983	\$ -	\$ 90,915,372	\$ 215,665,355
Delinquent Taxes, Prior Years Levy	\$ 200,000	\$ -	\$ 100,000	\$ 300,000
Penalties, Interest and Other Tax Revenues	\$ 500,000	\$ -	\$ 250,000	\$ 750,000
Tuition (Pre-K/Summer School)	\$ 600,000	\$ -	\$ -	\$ 600,000
Earnings from Investments	\$ 2,000,000	\$ -	\$ 400,000	\$ 2,400,000
Facility Rental	\$ 350,000	\$ -	\$ -	\$ 350,000
Miscellaneous Revenue	\$ 650,000	\$ -	\$ -	\$ 650,000
Reduced/Full Pay-Student, Adult, AlaCarte Sales	\$ -	\$ 3,896,614	\$ -	\$ 3,896,614
Cocurricular/Extra-Curricular Activities	\$ 500,000	\$ -	\$ -	\$ 500,000
TOTAL LOCAL SOURCES (5700)	\$ 129,549,983	\$ 3,896,614	\$ 91,665,372	\$ 225,111,969
STATE SOURCES (5800):				
Available School Fund	\$ 8,480,852	\$ -	\$ -	\$ 8,480,852
Foundation School Program	\$ 77,370,109	\$ -	\$ -	\$ 77,370,109
Other State Revenue	\$ 1,800,000	\$ 54,662	\$ -	\$ 1,854,662
TRS Care-On Behalf Payments	\$ 12,000,000	\$ -	\$ -	\$ 12,000,000
TOTAL STATE SOURCES (5800)	\$ 99,650,961	\$ 54,662	\$ -	\$ 99,705,623
FEDERAL SOURCES (5900):				
Federal Revenue	\$ 550,000	\$ -	\$ -	\$ 550,000
School Breakfast Program	\$ -	\$ 1,737,612	\$ -	\$ 1,737,612
National School Lunch Program	\$ -	\$ 5,824,818	\$ -	\$ 5,824,818
National School Lunch Summer Program	\$ -	\$ 33,224	\$ -	\$ 33,224
USDA Commodities	\$ -	\$ 550,956	\$ -	\$ 550,956
School Health and Related Services(SHARS)	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
TOTAL FEDERAL SOURCES (5900)	\$ 3,050,000	\$ 8,146,610	\$ -	\$ 11,196,610
OTHER SOURCES (7900):				
Other sources (self insurance)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (7900)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUE	\$ 232,250,944	\$ 12,097,886	\$ 91,665,372	\$ 336,014,202



Hays Consolidated Independent School District
Proposed Annual Budget - General, Child Nutrition and Debt Service Funds
Summary of Total Revenues by Major Source
for the Fiscal Year Ending June 30, 2025

DESCRIPTION	2024-2025 Proposed Revenue	2024-2025 Percentage
LOCAL SOURCES	\$ 225,111,969	66.99%
STATE SOURCES	\$ 99,705,623	29.67%
FEDERAL SOURCES	\$ 11,196,610	3.33%
TOTAL ESTIMATED REVENUE	\$ 336,014,202	100.00%





Hays Consolidated Independent School District
Proposed Annual Budget - Expenditures by Function and Major Object
for the Fiscal Year Ending June 30, 2025

GENERAL OPERATING FUND

	6100	6200	6300	6400	6500	6600	
	Payroll Costs	Professional & Contracted Services	Supplies & Materials	Other Operating Costs	Debt Service	Capital Outlay	Total
<u>APPROPRIATIONS(Expenditures):</u>							
11 - Instructional Services	\$ 135,688,227	\$ 1,648,863	\$ 4,203,482	\$ 393,300	\$ -	\$ 7,212	\$ 141,941,084
12 - Instructional Resources & Media Svcs	\$ 3,021,783	\$ 16,337	\$ 181,641	\$ -	\$ -	\$ -	\$ 3,219,761
13 - Instructional Staff Development	\$ 3,859,068	\$ 74,200	\$ 271,594	\$ 289,371	\$ -	\$ -	\$ 4,494,233
21 - Instructional Administration	\$ 5,366,129	\$ 41,750	\$ 178,744	\$ 42,614	\$ -	\$ -	\$ 5,629,237
23 - School Leadership	\$ 13,202,130	\$ 28,337	\$ 202,896	\$ 121,081	\$ -	\$ -	\$ 13,554,444
31 - Counseling Services	\$ 7,691,942	\$ 40,712	\$ 36,355	\$ 12,860	\$ -	\$ -	\$ 7,781,869
32 - Social Work Services	\$ 292,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,617
33 - Health Services	\$ 2,514,288	\$ 4,150	\$ 71,906	\$ 6,455	\$ -	\$ -	\$ 2,596,799
34 - Student Transportation	\$ 9,044,473	\$ 177,878	\$ 1,590,951	\$ 209,000	\$ -	\$ 111,000	\$ 11,133,302
36 - Cocurricular/Extracurricular Activities	\$ 4,202,922	\$ 539,052	\$ 624,326	\$ 961,404	\$ -	\$ 39,000	\$ 6,366,704
41 - General Administration	\$ 5,095,734	\$ 519,356	\$ 221,833	\$ 387,250	\$ -	\$ 45,000	\$ 6,269,173
51 - Plant Maintenance & Operations	\$ 13,412,208	\$ 6,830,432	\$ 1,701,736	\$ 1,120,252	\$ -	\$ 308,772	\$ 23,373,400
52 - Security & Monitoring Services	\$ 1,507,737	\$ 1,977,850	\$ 373,400	\$ 58,600	\$ -	\$ 50,000	\$ 3,967,587
53 - Data Processing Services	\$ 4,607,301	\$ 422,037	\$ 648,567	\$ 78,250	\$ -	\$ 68,117	\$ 5,824,272
61 - Community Service	\$ 214,409	\$ 918	\$ 1,800	\$ 5,050	\$ -	\$ -	\$ 222,177
93 - Payments to Fiscal Agents	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ 375,000
99 - Other Intergovernmental Charges	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total General Fund Expenditures	\$ 209,720,968	\$ 13,821,872	\$ 10,309,231	\$ 4,060,487	\$ -	\$ 629,101	\$ 238,541,659



Hays Consolidated Independent School District
Proposed Annual Budget - Expenditures by Function and Major Object
for the Fiscal Year Ending June 30, 2025

CHILD NUTRITION FUND

	6100 Payroll Costs	6200 Professional & Contracted Services	6300 Supplies & Materials	6400 Other Operating Costs	6500 Debt Service	6600 Capital Outlay	Total
<u>APPROPRIATIONS(Expenditures):</u>							
35 - Food Service	\$ 4,885,196	\$ 4,937,234	\$ 756,456	\$ 19,000	\$ -	\$ 1,500,000	\$ 12,097,886
Total Food Service Expenditures	\$ 4,885,196	\$ 4,937,234	\$ 756,456	\$ 19,000	\$ -	\$ 1,500,000	\$ 12,097,886

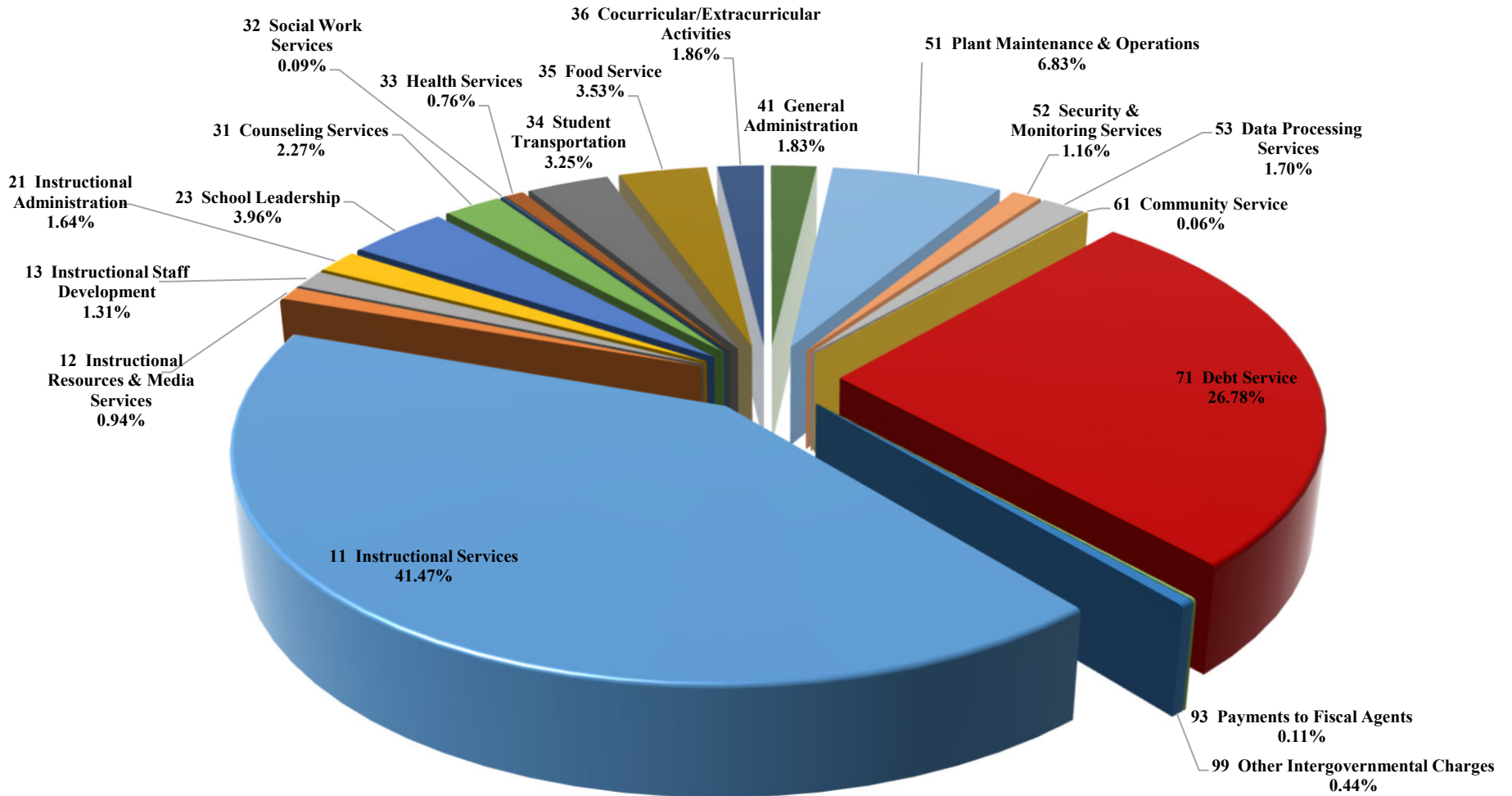
DEBT SERVICE FUND

	6100 Payroll Costs	6200 Professional & Contracted Services	6300 Supplies & Materials	6400 Other Operating Costs	6500 Debt Service	6600 Capital Outlay	Total
<u>APPROPRIATIONS(Expenditures):</u>							
71 - Debt Service (Principal)	\$ -	\$ -	\$ -	\$ -	\$ 54,215,379	\$ -	\$ 54,215,379
71 - Debt Service (Interest)	\$ -	\$ -	\$ -	\$ -	\$ 37,399,993	\$ -	\$ 37,399,993
71 - Debt Service (Fees)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Total Debt Service Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 91,665,372	\$ -	\$ 91,665,372

Total Proposed Expenditures	\$ 214,606,164	\$ 18,759,106	\$ 11,065,687	\$ 4,079,487	\$ 91,665,372	\$ 2,129,101	\$ 342,304,917
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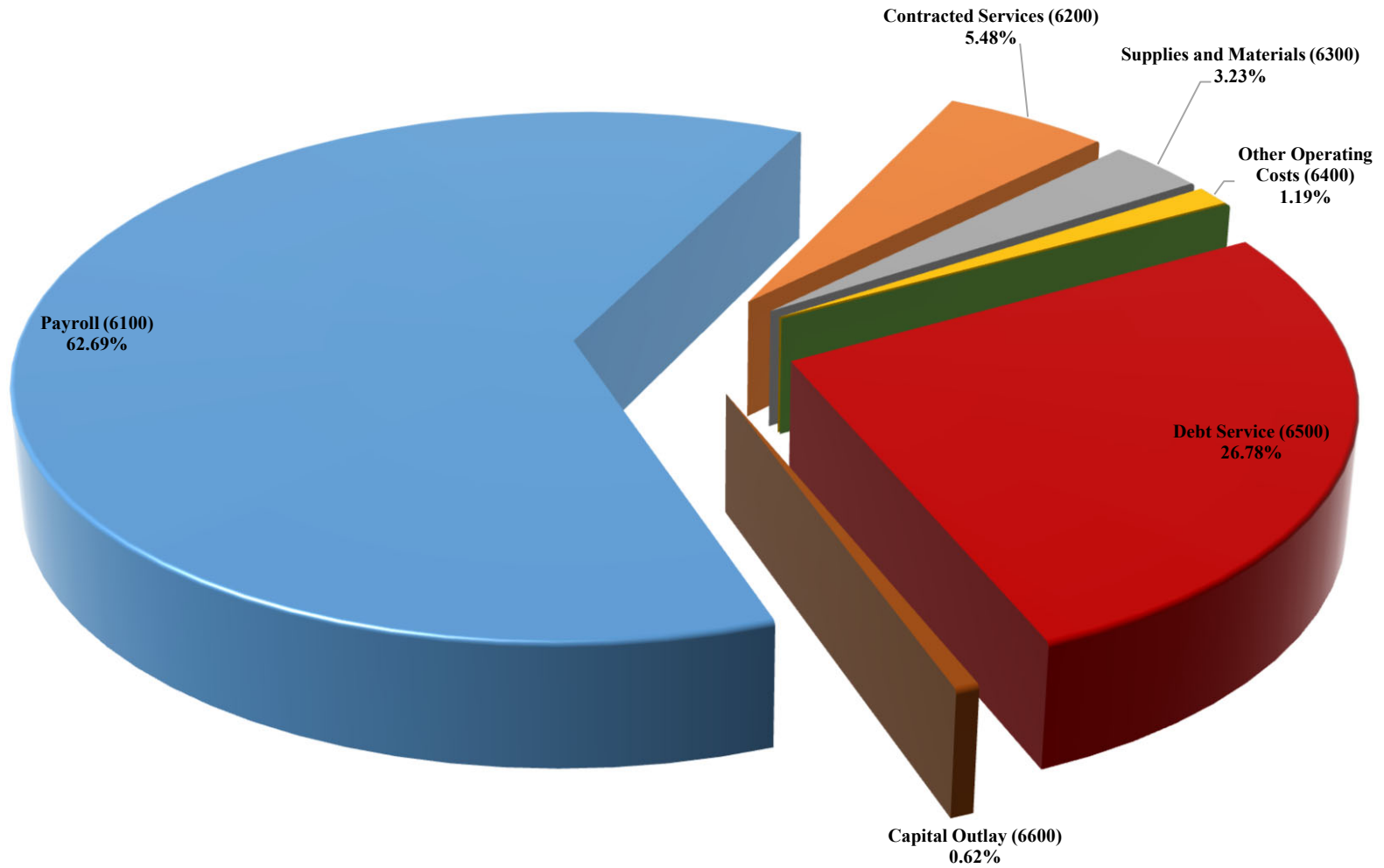


Hays Consolidated Independent School District
Proposed Annual Budget - Expenditure by Function
for the Fiscal Year Ending June 30, 2025





Hays Consolidated Independent School District
Proposed Annual Budget - Expenditures by Major Object
for the Fiscal Year Ending June 30, 2025





Hays Consolidated Independent School District
Proposed Annual Budget - Expenditures by Major Object - General Fund ONLY
for the Fiscal Year Ending June 30, 2025

