

**Hays Consolidated
Independent School District**

Proposed Annual Budget

For the Budget Year Ending

June 30, 2020



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Budget Summary and Highlights

Budgeting is the process of allocating resources to the prioritized needs of the District. Budgets play an important role in the planning, control and evaluation of the District's operations. The District's budget is the result of decisions made by the school board and the District's administrators in an effort to best allocate the District's resources with its needs. Although the budget is the result of a planning process, it also serves as an important tool for the control and evaluation of the District's resources.

The District's official budget is comprised of the General Fund, Child Nutrition Fund, and Debt Service Fund. The General Fund is used to record all transactions from ongoing operations and activities of the District. The principal source of revenue includes local property taxes, state funding allocations and interest on fund investments. Expenditures include all costs necessary for the daily operations of the schools. The Child Nutrition Fund is used to account for the District's Child Nutrition Program including federal reimbursement revenues from the USDA for the National Breakfast and Lunch Programs. The Debt Service Fund is used to account for the payment of interest and principal on all bonds of the District. The primary revenue source is local property taxes.

The District's total **2020 proposed budget is \$235,972,796**, representing a \$20,158,420 (or a 9%) increase over the **2019 original adopted budget**.

Amounts available for appropriation in the General Fund (199), Child Nutrition Fund (240), and Debt Service Fund (599) are \$185,440,560, \$9,177,734, and \$41,354,502 respectively. The District has allocated \$1,908,173 of General fund equity to balance the General Fund budget. The equity/fund balance starting the 2020 year is "*estimated*" at \$53,483,598 (*an increase of \$3,897,449 over the prior year*) for the General Fund and \$22,813,524 (*\$20,159,177 is reserved to pay the August 2019 debt payments*), for the Debt Service Fund. The largest components of the budget are payroll, bonded debt payments, and utilities (see following charts).

Major factors affecting the 2020 proposed budget are: opening the District's third (new) high school; implementing full day pre-kindergarten; and salary compensation increases per new legislation, HB3. The following indicators were considered when developing the District's official budget for the 2020 fiscal year:

- The District's 2020 budget is based on a student enrollment of 20,318, equating to a refined average daily attendance (ADA) of 19,247.07 (95% student attendance rate).
- **Net taxable value** used for the 2020 budget is estimated at \$7,623,314,122, based on the Hays, Caldwell, and Travis County Appraisal District's (CADs) 2019 certified estimate of property values. This is an increase of \$675,730,704 (9.73%) over 2018 CADs most recent supplemental values for 2018.
- Payroll budgets were prepared using an estimate average teacher raise of 4.35%. Auxiliary employee compensation increases was based on a 3.5% raise of the midpoint of the auxiliary pay schedules. All other employee compensation increases were based on 3.0% of the midpoint of their respective pay schedules. Health insurance increased to accommodate the increase in premium rates of \$11/month (\$132 annually) on the TRS-Active Care 1-HD plan allowing Hays CISD to continue offering one medical plan that is \$0 cost to the employee only coverage on the 1-HD plan. Total positions (FTE) budgeted for the general fund were 2,713, an increase of 148 budgeted (FTE) positions over the prior year. The breakdown is as follows:
 - 25 additional Pre-K Teachers and 6 additional PPCD Teachers to accommodate full day Pre-K
 - 25 additional Pre-K and 7 additional PPCD Instructional Aides to accommodate full day Pre-K
 - 8 additional "growth" Teachers positions
 - 4 additional Career and Tech Teaching positions
 - 2 Bilingual Specialists and 1 Bilingual Translator
 - 70 "new" positions to accommodate the first year for the new high school
- Campus and department budgets were budgeted based on the anticipated needs for the upcoming year. Budget worksheets were prepared and submitted to the campuses and departments. Campus worksheets (allocations) were sent out in April based on projected student enrollment at each campus. Department budgets were sent out in December. Departments use their prior year budget as a starting point and request additional funding based on upcoming needs of the Department.

Please refer to the following schedules and graphs for more information relating to the District's 2020 budget.

GENERAL FUND BUDGET

	<u>2020 Proposed Budget</u>
Estimated Revenues:	
Local Revenue	\$ 82,959,790
State Revenue	\$ 98,872,597
Federal Revenue	\$ 1,700,000
Total Revenue	\$183,532,387
Appropriations:	
Instructional Services	\$ 107,871,505
Instructional Resources & Media Services	\$ 2,503,505
Instructional Staff Development	\$ 2,441,939
Instructional Administration	\$ 3,415,539
School Leadership	\$ 11,828,011
Guidance, Counseling & Evaluation Services	\$ 6,294,196
Social Work Services	\$ 391,084
Health Services	\$ 2,019,336
Student Transportation	\$ 11,084,084
Extracurricular Activities	\$ 4,328,983
General Administration	\$ 4,976,266
Facilities Maintenance & Operations	\$ 18,923,478
Security & Monitoring Services	\$ 3,318,546
Data Processing Services	\$ 4,452,941
Community Services	\$ 296,238
Payments to Fiscal Agents	\$ 482,909
Other Intergovernmental Charges	\$ 812,000
Total Appropriations	\$ 185,440,560
Difference	(\$ 1,908,173)

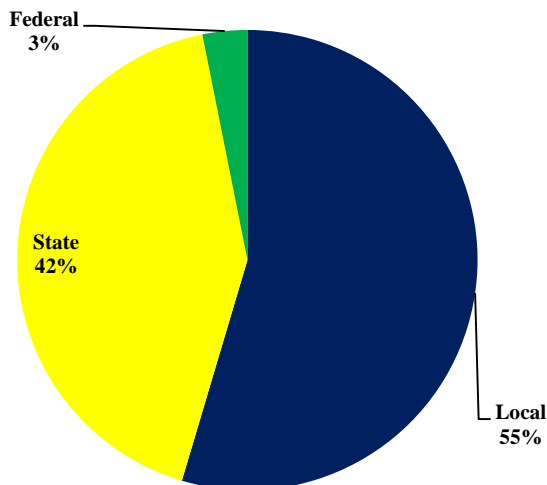
CHILD NUTRITION BUDGET

	<u>2020 Proposed Budget</u>
Estimated Revenues:	
Local Revenue	\$ 3,482,786
State Revenue	\$ 45,093
Federal Revenue	\$ 5,649,855
Total Revenue	\$ 9,177,734
Appropriations:	
Food Services	\$9,177,734
Total Appropriations	\$ 9,177,734
Difference	\$ -

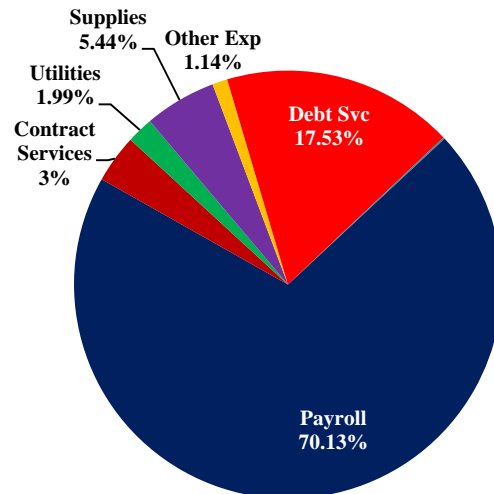
DEBT SERVICE BUDGET

	<u>2020 Proposed Budget</u>
Estimated Revenues:	
Local Revenue	\$ 41,354,502
State Revenue	\$ 0
Total Revenue	\$ 41,354,502
Appropriations:	
Principal	\$ 21,822,149
Interest	\$ 19,507,353
Paying Agent Fees	\$25,000
Total Appropriations	\$ 41,354,502
Difference	\$ -

Total Revenue - All Funds



Total Expenditures - All Funds



Total Appraised Value and Total Taxable Value

(as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value*of all property	\$ 9,714,472,187	\$ 11,018,391,590
Total appraised value*of new property**	\$ 664,425,805	\$ 694,502,543
Total taxable value***of all property	\$ 7,825,553,059	\$ 8,904,188,541
Total taxable value***of new property**	\$ 489,616,646	\$ 465,172,451

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

***Taxable value" is defined by Section 1.04(10), Tax Code.

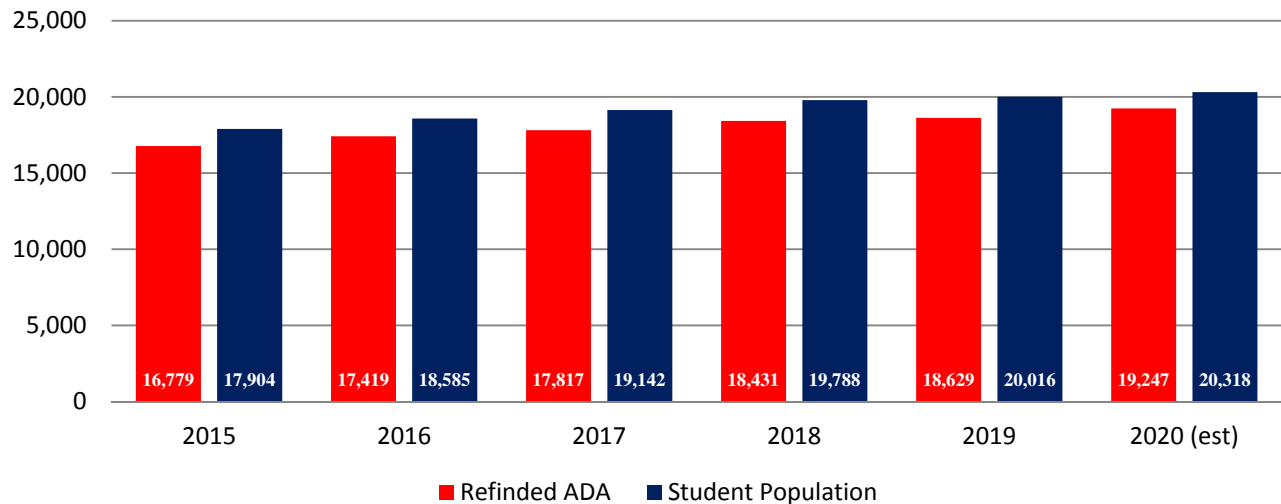
Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year (*)</u>
Average Market Value of Residences	\$ 205,920	\$ 221,180
Average Taxable Value of Residences	\$ 180,920	\$ 196,180
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.5377	\$ 1.4677
Taxes Due on Average Residence	\$ 2,782.01	\$ 2,879.33
Increase (Decrease) in Taxes		\$ 97.32

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

(*) Calculated under current law. HB3 tax rate estimated at \$1.4677

Student ADA/Enrollment



CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This budget summary is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's 2020 budget and to demonstrate the District's accountability for the resources it receives. If you have questions about this summary or need additional financial information, contact the District's Department at (512) 268-2141.

Hays Consolidated Independent School District
Proposed Annual Budget - Summary
For The Fiscal Year Ending June 30, 2020

DESCRIPTION	2019-2020 Proposed General Fund Budget	2019-2020 Proposed Child Nutrition Budget	2019-2020 Proposed Debt Service Budget	2019-2020 Proposed Budget	2019-2020 Percentage
LOCAL SOURCES	\$ 82,959,790	\$ 3,482,786	\$ 41,354,502	\$ 127,797,078	54.60%
STATE SOURCES	\$ 98,872,597	\$ 45,093	\$ -	\$ 98,917,690	42.26%
FEDERAL SOURCES	\$ 1,700,000	\$ 5,649,855	\$ -	\$ 7,349,855	3.14%
TOTAL ESTIMATED REVENUE	\$ 183,532,387	\$ 9,177,734	\$ 41,354,502	\$ 234,064,623	100.00%
PAYROLL	\$ 161,175,904	\$ 4,321,710	\$ -	\$ 165,497,614	70.13%
CAMPUS/DEPARTMENT	\$ 24,264,656	\$ 4,856,024	\$ 41,354,502	\$ 70,475,182	29.87%
TOTAL ESTIMATED EXPENDITURES	\$ 185,440,560	\$ 9,177,734	\$ 41,354,502	\$ 235,972,796	100.00%
TOTAL BUDGET SURPLUS/(DEFICIT)	\$ (1,908,173)	\$ -	\$ -	\$ (1,908,173)	

ESTIMATE OF FUND BALANCE FOR THE FISCAL YEAR ENDING JUNE 30, 2019	
Fund Balance at August 31, 2018 (AUDITED)	\$ 49,586,149
ESTIMATED - NET INCREASE IN FUND BALANCE - FOR THE FISCAL YEAR ENDING JUNE 30, 2019	<u>\$ 3,897,449</u>
ESTIMATED - FUND BALANCE AT JUNE 30, 2019 (UN-AUDITED)	\$ 53,483,598
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, 2020	\$ 46,360,140

Hays Consolidated Independent School District
PROPOSED ANNUAL BUDGET
For The Fiscal Year Ending June 30, 2020

	2019-2020 Proposed General Fund Budget	2019-2020 Proposed Child Nutrition Budget	2019-2020 Proposed Debt Service Budget	2019-2020 Proposed Total Annual Budget
<u>ESTIMATED REVENUES:</u>				
5700 - Local Revenue	\$ 82,959,790	\$ 3,482,786	\$ 41,354,502	\$ 127,797,078
5800 - State Revenue	\$ 98,872,597	\$ 45,093	\$ -	\$ 98,917,690
5900 - Federal Revenue	\$ 1,700,000	\$ 5,649,855	\$ -	\$ 7,349,855
Total Revenue	\$ 183,532,387	\$ 9,177,734	\$ 41,354,502	\$ 234,064,623
<u>EXPENDITURES:</u>				
Function 11 - Instructional Services:	\$ 107,871,505	\$ -	\$ -	\$ 107,871,505
Function 12 - Instructional Resources & Media Services:	\$ 2,503,505	\$ -	\$ -	\$ 2,503,505
Function 13 - Instructional Staff Development:	\$ 2,441,939	\$ -	\$ -	\$ 2,441,939
Function 21 - Instructional Administration:	\$ 3,415,539	\$ -	\$ -	\$ 3,415,539
Function 23 - School Leadership:	\$ 11,828,011	\$ -	\$ -	\$ 11,828,011
Function 31 - Counseling Services:	\$ 6,294,196	\$ -	\$ -	\$ 6,294,196
Function 32 - Social Work Services:	\$ 391,084	\$ -	\$ -	\$ 391,084
Function 33 - Health Services:	\$ 2,019,336	\$ -	\$ -	\$ 2,019,336
Function 34 - Student Transportation:	\$ 11,084,084	\$ -	\$ -	\$ 11,084,084
Function 35 - Food Service	\$ -	\$ 9,177,734	\$ -	\$ 9,177,734
Function 36 - Cocurricular/Extracurricular Activities:	\$ 4,328,983	\$ -	\$ -	\$ 4,328,983
Function 41 - General Administration:	\$ 4,976,266	\$ -	\$ -	\$ 4,976,266
Function 51 - Plant Maintenance & Operations:	\$ 18,923,478	\$ -	\$ -	\$ 18,923,478
Function 52 - Security & Monitoring Services:	\$ 3,318,546	\$ -	\$ -	\$ 3,318,546
Function 53 - Data Processing Services:	\$ 4,452,941	\$ -	\$ -	\$ 4,452,941
Function 61 - Community Service:	\$ 296,238	\$ -	\$ -	\$ 296,238
Function 71 - Debt Service:	\$ -	\$ -	\$ 41,354,502	\$ 41,354,502
Function 93 - Payments to Fiscal Agents:	\$ 482,909	\$ -	\$ -	\$ 482,909
Function 99 - Other Intergovernmental Charges	\$ 812,000	\$ -	\$ -	\$ 812,000
Total Expenditures	\$ 185,440,560	\$ 9,177,734	\$ 41,354,502	\$ 235,972,796
PROPOSED NET CHANGES IN FUND BALANCE	\$ (1,908,173)	\$ -	\$ -	\$ (1,908,173)

Hays Consolidated Independent School District
Proposed Annual Budget - Comparison with Prior Year
For The Fiscal Year Ending June 30, 2020

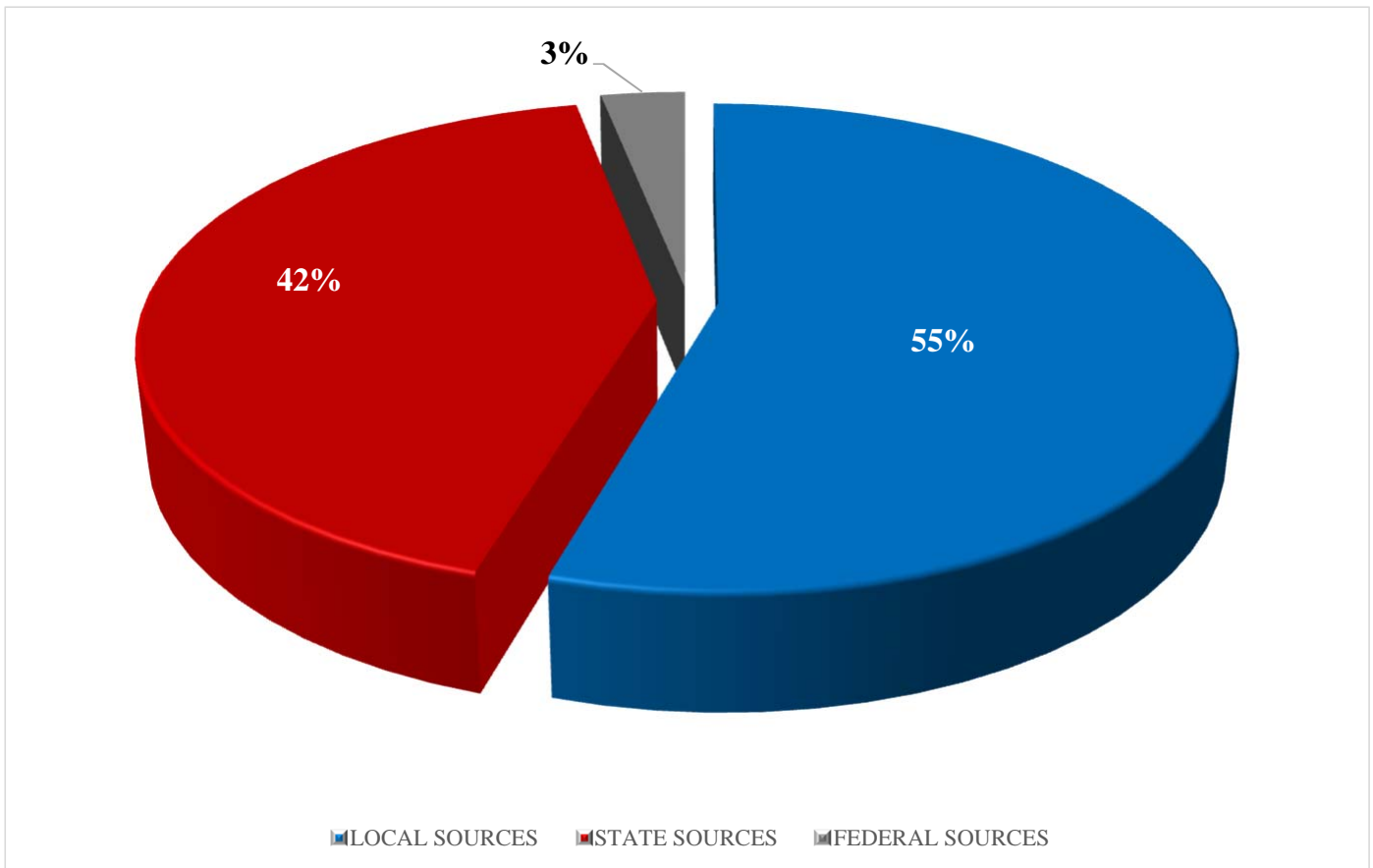
	2019-2020 Total Proposed Annual Budget	2018-2019 Original Budget	Difference with Official Budget	Percent Difference
<u>ESTIMATED REVENUES:</u>				
5700 - Local Revenue	\$ 127,797,078	\$ 120,736,695	\$ 7,060,383	6%
5800 - State Revenue	\$ 98,917,690	\$ 81,734,899	\$ 17,182,791	21%
5900 - Federal Revenue	\$ 7,349,855	\$ 7,355,438	\$ (5,583)	0%
Total Revenue	\$ 234,064,623	\$ 209,827,032	\$ 24,237,591	12%
<u>EXPENDITURES:</u>				
Function 11 - Instructional Services:	\$ 107,871,505	\$ 96,222,294	\$ 11,649,211	12%
Function 12 - Instructional Resources & Media Services:	\$ 2,503,505	\$ 2,415,592	\$ 87,913	4%
Function 13 - Instructional Staff Development:	\$ 2,441,939	\$ 2,504,341	\$ (62,402)	-2%
Function 21 - Instructional Administration:	\$ 3,415,539	\$ 3,420,118	\$ (4,579)	0%
Function 23 - School Leadership:	\$ 11,828,011	\$ 10,681,826	\$ 1,146,185	11%
Function 31 - Counseling Services:	\$ 6,294,196	\$ 5,883,999	\$ 410,197	7%
Function 32 - Social Work Services:	\$ 391,084	\$ 531,392	\$ (140,308)	-26%
Function 33 - Health Services:	\$ 2,019,336	\$ 2,031,740	\$ (12,404)	-1%
Function 34 - Student Transportation:	\$ 11,084,084	\$ 10,260,875	\$ 823,209	8%
Function 35 - Food Service	\$ 9,177,734	\$ 9,164,958	\$ 12,776	0%
Function 36 - Cocurricular/Extracurricular Activities:	\$ 4,328,983	\$ 4,815,171	\$ (486,188)	-10%
Function 41 - General Administration:	\$ 4,976,266	\$ 4,938,532	\$ 37,734	1%
Function 51 - Plant Maintenance & Operations:	\$ 18,923,478	\$ 17,062,512	\$ 1,860,966	11%
Function 52 - Security & Monitoring Services:	\$ 3,318,546	\$ 1,942,036	\$ 1,376,510	71%
Function 53 - Data Processing Services:	\$ 4,452,941	\$ 4,318,677	\$ 134,264	3%
Function 61 - Community Service:	\$ 296,238	\$ 326,441	\$ (30,203)	-9%
Function 71 - Debt Service:	\$ 41,354,502	\$ 38,048,963	\$ 3,305,539	9%
Function 93 - Payments to Fiscal Agents:	\$ 482,909	\$ 482,909	\$ -	0%
Function 99 - Other Intergovernmental Charges	\$ 812,000	\$ 762,000	\$ 50,000	7%
Total Expenditures	\$ 235,972,796	\$ 215,814,376	\$ 20,158,420	9%
PROPOSED NET CHANGES IN FUND BALANCE	\$ (1,908,173)	\$ (5,987,344)	\$ 4,079,171	

Hays Consolidated Independent School District
Proposed Annual Budget - General Fund, Child Nutrition, and Debt Service Revenues
For The Fiscal Year Ending June 30, 2020

DESCRIPTION	2019-2020 General Fund Proposed Budget	2019-2020 Child Nutrition Fund Proposed Budget	2019-2020 Debt Service Fund Proposed Budget	2019-2020 Total Proposed Budget
LOCAL SOURCES (5700):				
Property Taxes, Current Year Levy	\$ 79,818,960	\$ -	\$ 40,954,502	\$ 120,773,462
Delinquent Taxes, Prior Years Levy	\$ 591,000	\$ -	\$ 250,000	\$ 841,000
Penalties, Interest and Other Tax Revenues	\$ 350,550	\$ -	\$ 150,000	\$ 500,550
Tuition (Summer School)	\$ 63,900	\$ -	\$ -	\$ 63,900
Earnings from Investments	\$ 900,000	\$ -	\$ -	\$ 900,000
Facility Rental	\$ 385,380	\$ -	\$ -	\$ 385,380
Miscellaneous Revenue	\$ 550,000	\$ -	\$ -	\$ 550,000
Reduced/Full Pay-Student, Adult, AlaCarte Sales	\$ -	\$ 3,482,786	\$ -	\$ 3,482,786
Cocurricular/Extra-Curricular Activities	\$ 300,000	\$ -	\$ -	\$ 300,000
TOTAL LOCAL SOURCES (5700)	\$ 82,959,790	\$ 3,482,786	\$ 41,354,502	\$ 127,797,078
STATE SOURCES (5800):				
Available School Fund	\$ 4,612,412	\$ -	\$ -	\$ 4,612,412
Foundation School Program	\$ 85,386,820	\$ -	\$ -	\$ 85,386,820
Other State Revenue	\$ 11,000	\$ 45,093	\$ -	\$ 56,093
TRS Care-On Behalf Payments	\$ 8,862,365	\$ -	\$ -	\$ 8,862,365
TOTAL STATE SOURCES (5800)	\$ 98,872,597	\$ 45,093	\$ -	\$ 98,917,690
FEDERAL SOURCES (5900):				
Federal Revenue	\$ 300,000	\$ -	\$ -	\$ 300,000
School Breakfast Program	\$ -	\$ 1,170,160	\$ -	\$ 1,170,160
National School Lunch Program	\$ -	\$ 4,039,390	\$ -	\$ 4,039,390
National School Lunch Summer Program	\$ -	\$ 24,828	\$ -	\$ 24,828
USDA Commodities	\$ -	\$ 415,477	\$ -	\$ 415,477
School Health and Related Services(SHARS)	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000
TOTAL FEDERAL SOURCES (5900)	\$ 1,700,000	\$ 5,649,855	\$ -	\$ 7,349,855
TOTAL ESTIMATED REVENUE	\$ 183,532,387	\$ 9,177,734	\$ 41,354,502	\$ 234,064,623

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, 2020

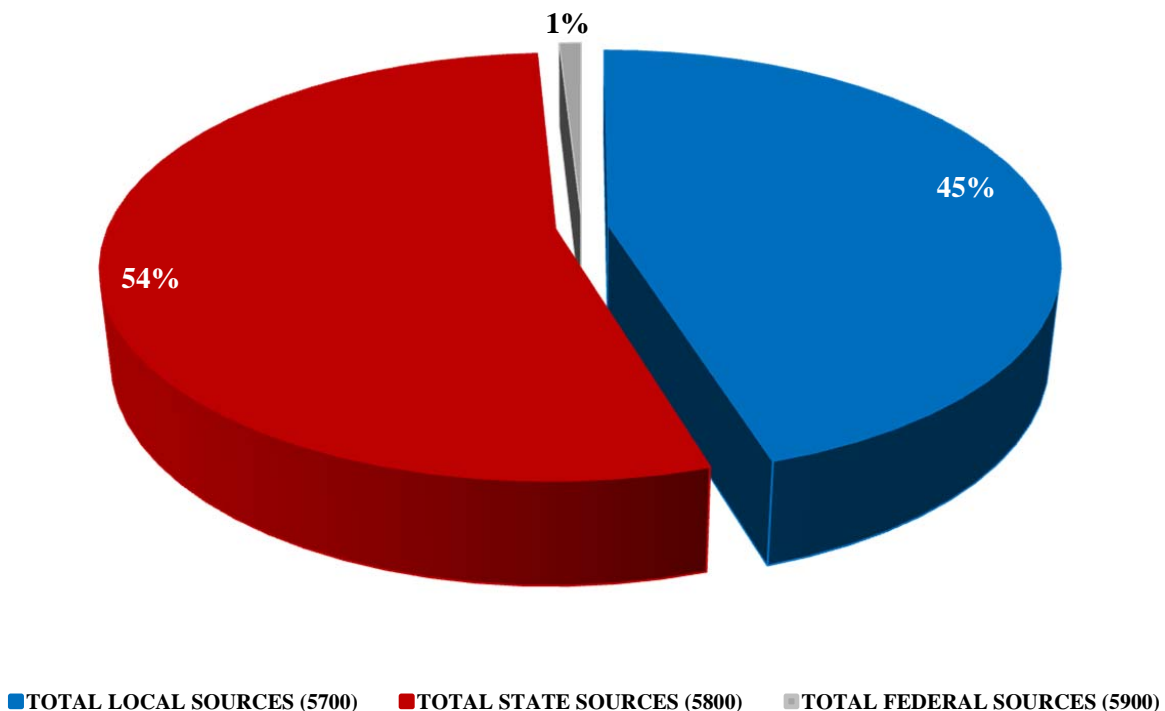
DESCRIPTION	2019-2020 Proposed	2019-2020 Percentage
LOCAL SOURCES	\$ 127,797,078	54.60%
STATE SOURCES	\$ 98,917,690	42.26%
FEDERAL SOURCES	\$ 7,349,855	3.14%
TOTAL ESTIMATED REVENUE	\$ 234,064,623	100.00%



Hays Consolidated Independent School District
Proposed Annual Budget - General Fund Revenue Compared to Prior Year
*****GENERAL OPERATING FUND ONLY*****
For The Fiscal Year Ending June 30, 2020

DESCRIPTION	2019-2020 Proposed Budget	2018-2019 Original Budget	Difference	% Difference
LOCAL SOURCES (5700):				
Property Taxes, Current Year Levy	\$ 79,818,960	\$ 77,651,693	\$ 2,167,267	3%
Delinquent Taxes, Prior Years Levy	\$ 591,000	\$ 631,000	\$ (40,000)	-6%
Penalties, Interest and Other Tax Revenues	\$ 350,550	\$ 310,550	\$ 40,000	13%
Tuition (Summer School)	\$ 63,900	\$ 63,900	\$ -	0%
Earnings from Investments	\$ 900,000	\$ 172,583	\$ 727,417	421%
Facility Rental	\$ 385,380	\$ 385,380	\$ -	0%
Miscellaneous Revenue	\$ 550,000	\$ 423,333	\$ 126,667	30%
Cocurricular/Extra-Curricular Activities	\$ 300,000	\$ 272,509	\$ 27,491	10%
TOTAL LOCAL SOURCES (5700)	\$ 82,959,790	\$ 79,910,948	\$ 3,048,842	4%
STATE SOURCES (5800):				
Available School Fund	\$ 4,612,412	\$ 8,481,256	\$ (3,868,844)	-46%
Foundation School Program	\$ 85,386,820	\$ 67,292,597	\$ 18,094,223	27%
Other State Revenue	\$ 11,000	\$ 11,133	\$ (133)	-1%
TRS Care-On Behalf Payments	\$ 8,862,365	\$ 5,190,913	\$ 3,671,452	71%
TOTAL STATE SOURCES (5800)	\$ 98,872,597	\$ 80,975,899	\$ 17,896,698	22%
FEDERAL SOURCES (5900):				
Federal Revenue	\$ 300,000	\$ 338,000	\$ (38,000)	-11%
School Health and Related Services(SHARS)	\$ 1,400,000	\$ 1,400,000	\$ -	0%
TOTAL FEDERAL SOURCES (5900)	\$ 1,700,000	\$ 1,738,000	\$ (38,000)	-2%
TOTAL ESTIMATED REVENUE	\$ 183,532,387	\$ 162,624,847	\$ 20,907,540	13%

General Fund Revenue by Major Source



Hays Consolidated Independent School District
Proposed Annual Budget - Expenditures by Function and Major Object
For The Fiscal Year Ending June 30, 2020

GENERAL OPERATING FUND

	6100 Payroll Costs	6200 Professional & Contracted Services	6300 Supplies & Materials	6400 Other Operating Costs	6500 Debt Service	6600 Capital Outlay	Total
APPROPRIATIONS(Expenditures):							
11 - Instructional Services:	\$ 102,293,439	\$ 2,069,667	\$ 3,062,889	\$ 390,417	\$ -	\$ 55,093	\$ 107,871,505
12 - Instructional Resources & Media Services:	\$ 2,286,211	\$ 19,759	\$ 195,200	\$ 2,335	\$ -	\$ -	\$ 2,503,505
13 - Instructional Staff Development:	\$ 927,489	\$ 717,867	\$ 419,355	\$ 377,228	\$ -	\$ -	\$ 2,441,939
21 - Instructional Administration:	\$ 3,351,356	\$ 19,900	\$ 26,293	\$ 17,990	\$ -	\$ -	\$ 3,415,539
23 - School Leadership:	\$ 11,703,267	\$ 8,303	\$ 89,587	\$ 26,854	\$ -	\$ -	\$ 11,828,011
31 - Counseling Services:	\$ 6,107,943	\$ 109,055	\$ 61,692	\$ 15,506	\$ -	\$ -	\$ 6,294,196
32 - Social Work Services:	\$ 381,934	\$ 190	\$ 4,436	\$ 4,524	\$ -	\$ -	\$ 391,084
33 - Health Services:	\$ 1,931,895	\$ 16,518	\$ 59,713	\$ 11,210	\$ -	\$ -	\$ 2,019,336
34 - Student Transportation:	\$ 9,635,288	\$ 186,549	\$ 1,579,825	\$ (319,034)	\$ -	\$ 1,456	\$ 11,084,084
36 - Cocurricular/Extracurricular Activities:	\$ 2,704,747	\$ 468,822	\$ 613,095	\$ 519,967	\$ -	\$ 22,352	\$ 4,328,983
41 - General Administration:	\$ 3,540,524	\$ 892,011	\$ 235,972	\$ 307,759	\$ -	\$ -	\$ 4,976,266
51 - Plant Maintenance & Operations:	\$ 10,455,188	\$ 5,950,264	\$ 1,798,790	\$ 641,775	\$ -	\$ 77,461	\$ 18,923,478
52 - Security & Monitoring Services:	\$ 2,170,179	\$ 1,068,027	\$ 28,340	\$ 10,000	\$ -	\$ 42,000	\$ 3,318,546
53 - Data Processing Services:	\$ 3,399,218	\$ 574,370	\$ 373,540	\$ 19,256	\$ -	\$ 86,557	\$ 4,452,941
61 - Community Service:	\$ 287,226	\$ 1,543	\$ 7,126	\$ 343	\$ -	\$ -	\$ 296,238
91 - Contracted Instructional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 - Payments to Fiscal Agents:	\$ -	\$ -	\$ -	\$ 482,909	\$ -	\$ -	\$ 482,909
99 - Other Intergovernmental Charges	\$ -	\$ 812,000	\$ -	\$ -	\$ -	\$ -	\$ 812,000
Total General Fund Expenditures	\$ 161,175,904	\$ 12,914,845	\$ 8,555,853	\$ 2,509,039	\$ -	\$ 284,919	\$ 185,440,560

CHILD NUTRITION FUND

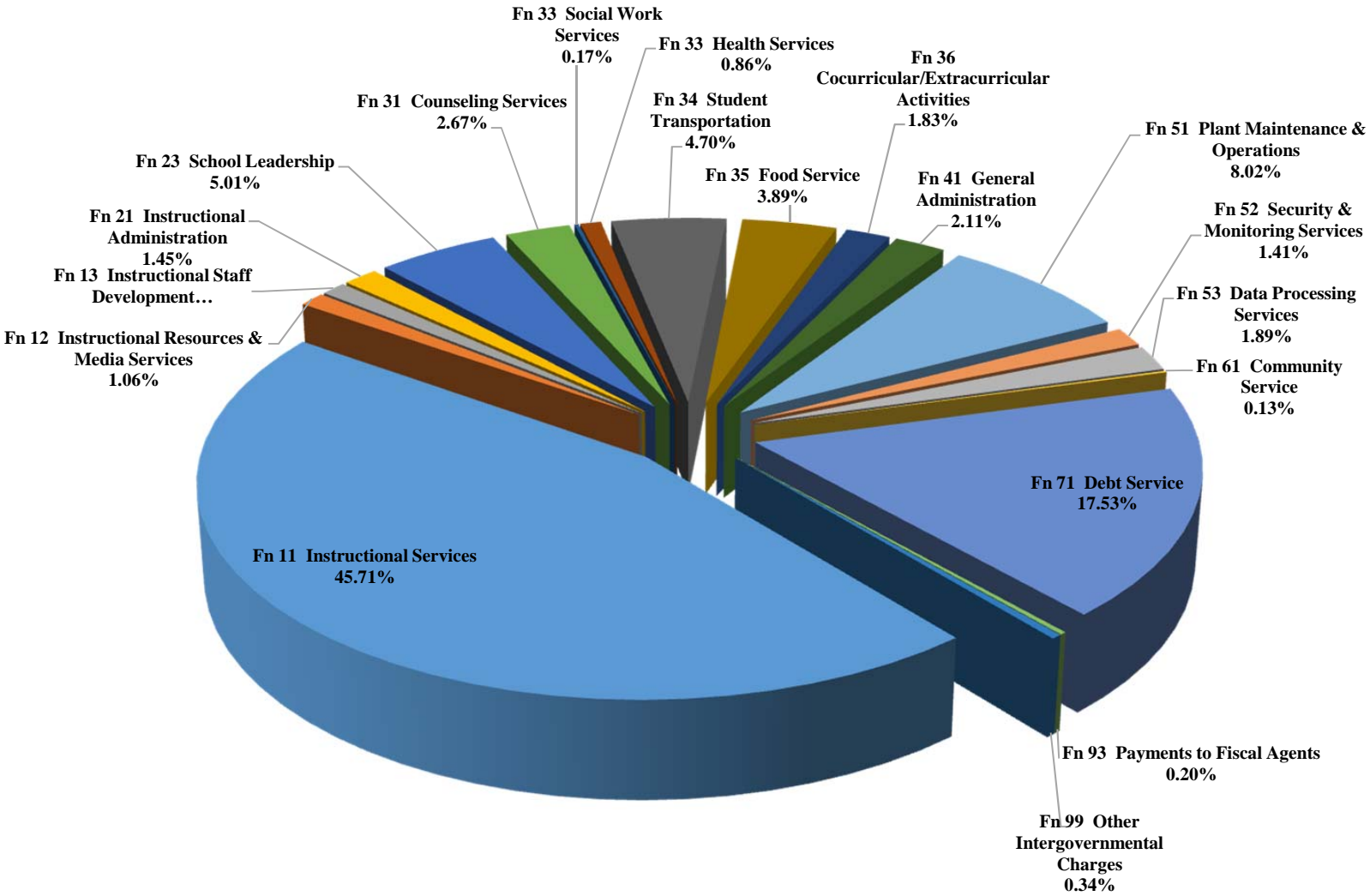
	6100 Payroll Costs	6200 Professional & Contracted Services	6300 Supplies & Materials	6400 Other Operating Costs	6500 Debt Service	6600 Capital Outlay	Total
APPROPRIATIONS(Expenditures):							
35 - Food Service	\$ 4,321,710	\$ 398,036	\$ 4,266,292	\$ 191,696	\$ -	\$ -	\$ 9,177,734
Total Food Service Expenditures	\$ 4,321,710	\$ 398,036	\$ 4,266,292	\$ 191,696	\$ -	\$ -	\$ 9,177,734

DEBT SERVICE FUND

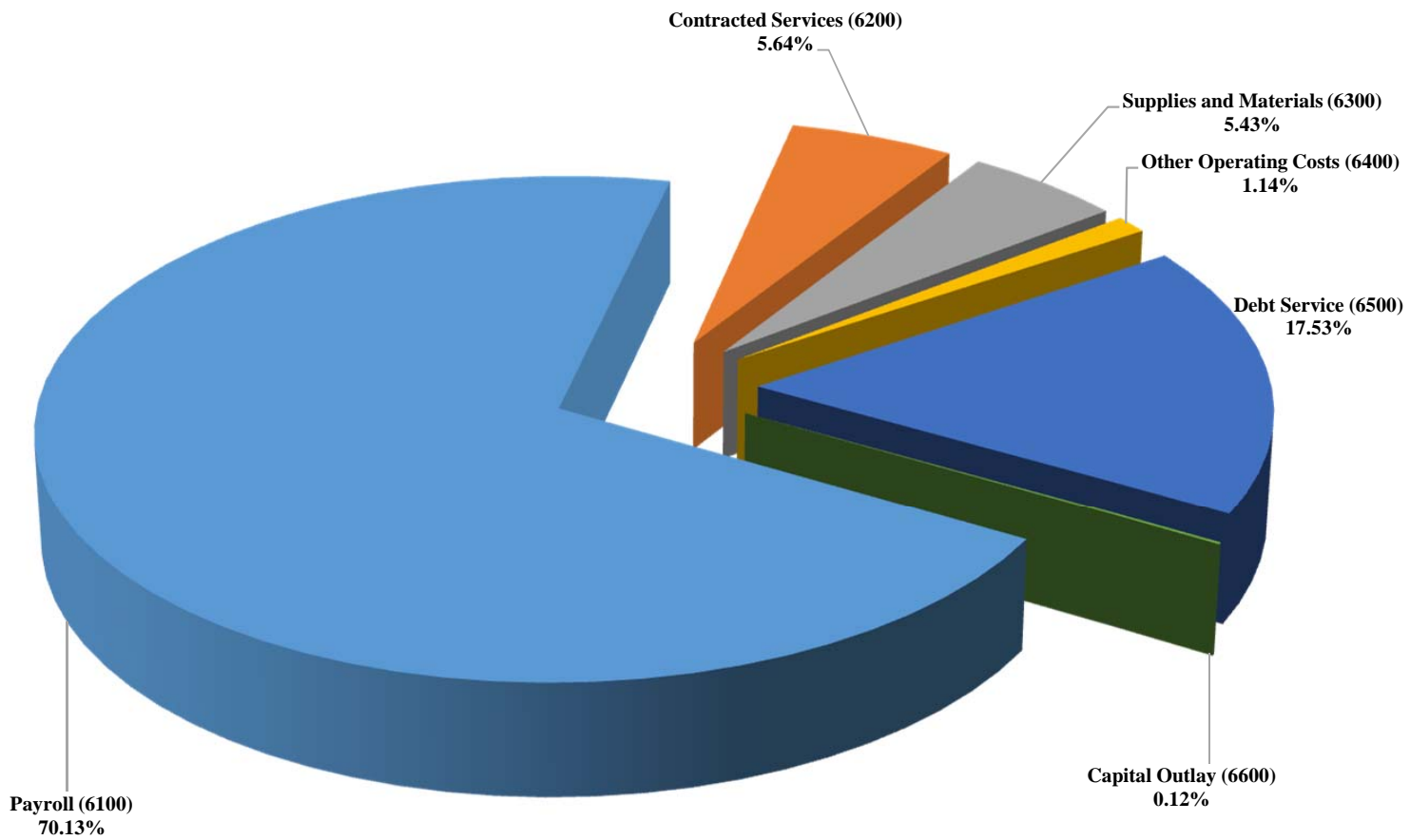
	6100 Payroll Costs	6200 Professional & Contracted Services	6300 Supplies & Materials	6400 Other Operating Costs	6500 Debt Service	6600 Capital Outlay	Total
APPROPRIATIONS(Expenditures):							
71 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 41,354,502	\$ -	\$ 41,354,502
Total Debt Service Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 41,354,502	\$ -	\$ 41,354,502

Total Expenditures	\$ 165,497,614	\$ 13,312,881	\$ 12,822,145	\$ 2,700,735	\$ 41,354,502	\$ 284,919	\$ 235,972,796
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Hays Consolidated Independent School District
Proposed Annual Budget - Expenditure by Function
for the Fiscal Year Ending June 30, 2020



Hays Consolidated Independent School District
Proposed Annual Budget - Expenditures by Major Object
for the Fiscal Year Ending June 30, 2020



Hays Consolidated Independent School District
Proposed Annual Budget - General Fund Payroll by Object/Category
*****GENERAL OPERATING FUND ONLY*****
For The Budget Year Ending June 30, 2020

Description	Account Number (Object Code)	Teachers, Librarians, Nurses (RN), Counselors							Subs/Extra Pay/Part Time / Hourly		Total	Prior Year Budget	Difference	%
		Academic Professional	Business Professional	Para Professionals	Auxiliary	Bus Driver / Monitor	Part Time / Hourly	Current Year Budget						
Positions		1,447	203	74	433	348	208	-	2,713	2,565	148.00	5.77%		
Salary:														
Substitutes	6112 / 6122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 681,518	\$ 18,482	2.71%	
Stipends (Exempt)	6118	\$ 3,198,173	\$ 164,431	\$ -	\$ -	\$ 384	\$ -	\$ -	\$ -	\$ 3,362,988	\$ 2,876,071	\$ 486,917	16.93%	
Professional (Exempt)	6119	\$ 79,674,404	\$ 16,765,255	\$ 1,954,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,394,192	\$ 91,746,068	\$ 6,648,124	7.25%	
Overtime	6121	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 127,909	\$ 22,091	17.27%	
Support (Non-Exempt)	6125	\$ -	\$ -	\$ 2,234,557	\$ 113,338	\$ 11,046,794	\$ 4,256,286	\$ 901,151	\$ -	\$ 18,552,126	\$ 17,474,986	\$ 1,077,140	6.16%	
Support (Non-Exempt)	6129	\$ -	\$ -	\$ 1,157,533	\$ 11,871,607	\$ 139,361	\$ -	\$ -	\$ 107,000	\$ 13,275,501	\$ 11,286,537	\$ 1,988,964	17.62%	
Employee Allowances	6139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,108	\$ (145,108)	-100.00%	
Total Salary		\$ 82,872,577	\$ 16,929,686	\$ 5,346,623	\$ 12,134,945	\$ 11,186,539	\$ 4,256,286	\$ 1,708,151	\$ 134,434,807	\$ 124,338,197	\$ 10,096,610	8.12%		
Benefits:														
Medicare	6141	\$ 1,127,366	\$ 243,096	\$ 77,526	\$ 170,229	\$ 160,894	\$ 43,156	\$ -	\$ -	\$ 1,822,267	\$ 1,745,718	\$ 76,549	4.38%	
Health, Life	6142	\$ 5,497,632	\$ 769,306	\$ 272,160	\$ 1,582,157	\$ 1,273,709	\$ 776,563	\$ -	\$ -	\$ 10,171,527	\$ 8,682,136	\$ 1,489,391	17.15%	
Workers' Comp	6143	\$ 287,673	\$ 53,521	\$ 57,594	\$ 33,210	\$ 259,089	\$ 71,431	\$ -	\$ -	\$ 762,518	\$ 500,849	\$ 261,669	52.25%	
TRS On-Behalf	6144	\$ 5,536,034	\$ 1,130,933	\$ 357,164	\$ 810,636	\$ 745,276	\$ 282,323	\$ -	\$ -	\$ 8,862,366	\$ 5,190,913	\$ 3,671,453	70.73%	
Unemployment	6145	\$ 80,838	\$ 16,931	\$ 5,347	\$ 11,741	\$ 11,097	\$ 2,976	\$ -	\$ -	\$ 128,930	\$ 134,154	\$ (5,224)	-3.89%	
TRS	6146	\$ 2,526,856	\$ 544,871	\$ 120,299	\$ 264,149	\$ 249,664	\$ 66,966	\$ -	\$ -	\$ 3,772,805	\$ 3,869,592	\$ (96,787)	-2.50%	
Total Benefits		\$ 15,056,399	\$ 2,758,658	\$ 890,090	\$ 2,872,122	\$ 2,699,729	\$ 1,243,415	\$ -	\$ 25,520,413	\$ 20,123,362	\$ 5,397,051	26.82%		
Total Salary and Benefits		\$ 97,928,976	\$ 19,688,344	\$ 6,236,713	\$ 15,007,067	\$ 13,886,268	\$ 5,499,701	\$ 1,708,151	\$ 159,955,220	\$ 144,461,559	\$ 15,493,661	10.73%		

Proposed Annual Budget- General Fund Payroll by Function/Category

Description	Account Number (Function Code)	Teachers, Librarians, Nurses (RN), Counselors							Subs/Extra Pay/Part Time / Hourly		Current Year Budget	Prior Year Budget	Difference	%
		Academic Professional	Business Professional	Para Professionals	Auxiliary	Bus Driver / Monitor	Part Time / Hourly	Current Year Budget						
Instructional Services	11	\$ 88,069,219	\$ 5,645,334	\$ 119,016	\$ 6,946,032	\$ -	\$ -	\$ 700,000	\$ 101,479,601	\$ 89,832,783	\$ 11,646,818	12.96%		
Instructional Resources & Media Services	12	\$ 1,632,223	\$ -	\$ -	\$ 649,012	\$ -	\$ -	\$ -	\$ 2,281,235	\$ 2,170,486	\$ 110,749	5.10%		
Instructional Staff Development	13	\$ 680,659	\$ 105,954	\$ -	\$ 113,966	\$ -	\$ -	\$ -	\$ 900,579	\$ 1,222,626	\$ (322,047)	-26.34%		
Instructional Leadership	21	\$ -	\$ 2,858,842	\$ -	\$ 482,040	\$ -	\$ -	\$ -	\$ 3,340,882	\$ 3,283,483	\$ 57,399	1.75%		
School Leadership	23	\$ -	\$ 7,656,376	\$ -	\$ 4,014,198	\$ -	\$ -	\$ -	\$ 11,670,574	\$ 10,445,423	\$ 1,225,151	11.73%		
Guidance, Counseling & Evaluation Services	31	\$ 3,839,251	\$ 2,007,890	\$ -	\$ 256,757	\$ -	\$ -	\$ -	\$ 6,103,898	\$ 5,689,083	\$ 414,815	7.29%		
Social Work Services	32	\$ -	\$ 131,801	\$ 249,801	\$ -	\$ -	\$ -	\$ -	\$ 381,602	\$ 379,407	\$ 2,195	0.58%		
Health Services	33	\$ 1,569,779	\$ -	\$ 123,631	\$ 184,225	\$ -	\$ -	\$ -	\$ 1,877,635	\$ 1,860,683	\$ 16,952	0.91%		
Student (Pupil) Transportation	34	\$ -	\$ 50,322	\$ 608,351	\$ 328,672	\$ 3,830,210	\$ 4,629,414	\$ -	\$ 9,446,969	\$ 8,894,438	\$ 552,531	6.21%		
Extracurricular Activities	36	\$ 2,112,382	\$ 44,074	\$ 67,653	\$ 315,338	\$ -	\$ -	\$ 107,000	\$ 2,646,447	\$ 3,041,117	\$ (394,670)	-12.98%		
General Administration	41	\$ -	\$ 976,523	\$ 1,472,077	\$ 1,038,153	\$ -	\$ -	\$ 37,776	\$ 3,524,529	\$ 3,431,318	\$ 93,211	2.72%		
Facilities Maintenance & Operations	51	\$ -	\$ 96,793	\$ 436,667	\$ 297,380	\$ 9,614,663	\$ 5,172	\$ -	\$ 10,450,675	\$ 9,829,019	\$ 621,656	6.32%		
Security & Monitoring Services	52	\$ -	\$ -	\$ -	\$ -	\$ 441,395	\$ 865,115	\$ 863,375	\$ 2,169,885	\$ 903,099	\$ 1,266,786	140.27%		
Data Processing Services	53	\$ 25,463	\$ 114,435	\$ 3,159,517	\$ 94,270	\$ -	\$ -	\$ -	\$ 3,393,685	\$ 3,178,164	\$ 215,521	6.78%		
Community Service	61	\$ -	\$ -	\$ -	\$ 287,024	\$ -	\$ -	\$ -	\$ 287,024	\$ 300,430	\$ (13,406)	-4.46%		
Total Salary and Benefits		\$ 97,928,976	\$ 19,688,344	\$ 6,236,713	\$ 15,007,067	\$ 13,886,268	\$ 5,499,701	\$ 1,708,151	\$ 159,955,220	\$ 144,461,559	\$ 15,493,661	10.73%		

Hays Consolidated Independent School District
Proposed Annual Budget - General Fund Campus/Department by Category/Major Object
*****GENERAL OPERATING FUND ONLY*****
For The Budget Year Ending June 30, 2020

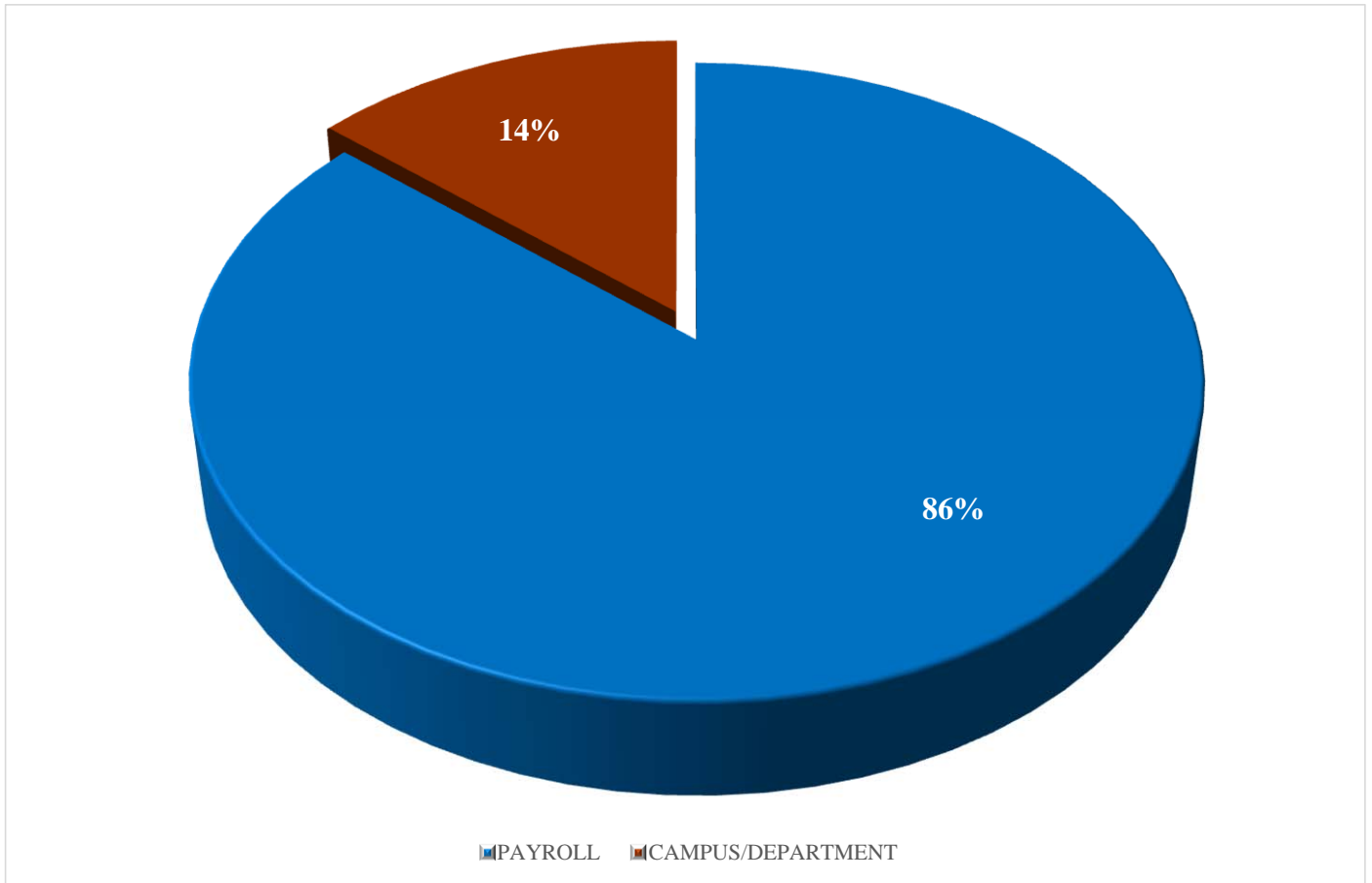
Description	Account Number (Object Code)	Instructional Administration					Total	Prior Year Budget	Difference	Percent Difference
		Campus	Administration	General Administration	District Wide					
High Schools	61xx-66xx	\$ 724,936	\$ -	\$ -	\$ -	\$ 724,936	\$ 723,125	\$ 1,811	0.25%	
Middle Schools	61xx-66xx	\$ 509,204	\$ -	\$ -	\$ -	\$ 509,204	\$ 467,358	\$ 41,846	8.95%	
Elementary Schools	61xx-66xx	\$ 879,351	\$ -	\$ -	\$ -	\$ 879,351	\$ 979,147	\$ (99,796)	-10.19%	
Athletics	61xx-66xx	\$ 1,250,588	\$ -	\$ -	\$ -	\$ 1,250,588	\$ 1,112,311	\$ 138,277	12.43%	
Fine Arts	61xx-66xx	\$ 126,180	\$ -	\$ -	\$ -	\$ 126,180	\$ 129,741	\$ (3,561)	-2.74%	
Band/Music	61xx-66xx	\$ 658,407	\$ -	\$ -	\$ -	\$ 658,407	\$ 566,891	\$ 91,516	16.14%	
Career and Tech	61xx-66xx	\$ 895,367	\$ -	\$ -	\$ -	\$ 895,367	\$ 807,195	\$ 88,172	10.92%	
Library	61xx-66xx	\$ 150,800	\$ -	\$ -	\$ -	\$ 150,800	\$ 134,500	\$ 16,300	12.12%	
Copiers	61xx-66xx	\$ -	\$ -	\$ -	\$ 438,328	\$ 438,328	\$ 582,074	\$ (143,746)	-24.70%	
County Appraisal Disricts	61xx-66xx	\$ -	\$ -	\$ -	\$ 812,000	\$ 812,000	\$ 762,000	\$ 50,000	6.56%	
Curriculum & Instruction	61xx-66xx	\$ -	\$ 2,709,339	\$ -	\$ -	\$ 2,709,339	\$ 3,059,425	\$ (350,086)	-11.44%	
Health Services	61xx-66xx	\$ 137,731	\$ -	\$ -	\$ -	\$ 137,731	\$ 137,731	\$ -	0.00%	
PEP Program	61xx-66xx	\$ 36,857	\$ -	\$ -	\$ -	\$ 36,857	\$ 36,857	\$ -	0.00%	
Contracted Services (SRO)	61xx-66xx	\$ 899,500	\$ -	\$ -	\$ -	\$ 899,500	\$ 785,500	\$ 114,000	14.51%	
Districtwide Other Services	61xx-66xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,668	\$ (46,668)	-100.00%	
Districtwide Shared Service Agreement	61xx-66xx	\$ -	\$ -	\$ -	\$ 181,921	\$ 181,921	\$ 181,921	\$ -	0.00%	
Districtwide Printing	61xx-66xx	\$ -	\$ -	\$ -	\$ 286,482	\$ 286,482	\$ 286,482	\$ -	0.00%	
Districtwide Supplies	61xx-66xx	\$ -	\$ -	\$ -	\$ 169,764	\$ 169,764	\$ 889,683	\$ (719,919)	-80.92%	
Communication	61xx-66xx	\$ -	\$ -	\$ 322,193	\$ -	\$ 322,193	\$ 322,193	\$ -	0.00%	
Superintendent	61xx-66xx	\$ -	\$ -	\$ 39,865	\$ -	\$ 39,865	\$ 29,865	\$ 10,000	33.48%	
Legal Services	61xx-66xx	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 138,748	\$ 61,252	44.15%	
School Board	61xx-66xx	\$ -	\$ -	\$ 161,059	\$ -	\$ 161,059	\$ 163,153	\$ (2,094)	-1.28%	
Financial Services	61xx-66xx	\$ -	\$ -	\$ 250,499	\$ -	\$ 250,499	\$ 247,750	\$ 2,749	1.11%	
Audit Services	61xx-66xx	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ 42,000	\$ 13,000	30.95%	
General Administration	61xx-66xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,169	\$ (121,169)	-100.00%	
Human Resources	61xx-66xx	\$ -	\$ -	\$ 231,766	\$ -	\$ 231,766	\$ 231,766	\$ -	0.00%	
Teacher Fellows	61xx-66xx	\$ 205,000	\$ -	\$ -	\$ -	\$ 205,000	\$ 284,486	\$ (79,486)	-27.94%	
Maintenance and Operations	61xx-66xx	\$ -	\$ -	\$ -	\$ 3,242,388	\$ 3,242,388	\$ 2,912,388	\$ 330,000	11.33%	
Custodial Services	61xx-66xx	\$ -	\$ -	\$ -	\$ 587,719	\$ 587,719	\$ 325,994	\$ 261,725	80.29%	
Performing Arts Center	61xx-66xx	\$ -	\$ -	\$ -	\$ 70,581	\$ 70,581	\$ 70,581	\$ -	0.00%	
Security Services	61xx-66xx	\$ -	\$ -	\$ -	\$ 176,202	\$ 176,202	\$ 153,202	\$ 23,000	15.01%	
Special Education	61xx-66xx	\$ 657,140	\$ -	\$ -	\$ -	\$ 657,140	\$ 657,140	\$ -	0.00%	
Summer School	61xx-66xx	\$ 510,141	\$ -	\$ -	\$ -	\$ 510,141	\$ 310,141	\$ 200,000	64.49%	
Technology & Data Support Systems	61xx-66xx	\$ -	\$ -	\$ -	\$ 1,584,900	\$ 1,584,900	\$ 1,134,626	\$ 450,274	39.68%	
Transportation	61xx-66xx	\$ 1,625,021	\$ -	\$ -	\$ -	\$ 1,625,021	\$ 1,282,021	\$ 343,000	26.75%	
Utilities	61xx-66xx	\$ -	\$ -	\$ -	\$ 4,699,111	\$ 4,699,111	\$ 4,034,801	\$ 664,310	16.46%	
Total Campus and Department Budgets		\$ 9,266,223	\$ 2,709,339	\$ 1,260,382	\$ 12,249,396	\$ 25,485,340	\$ 24,150,633	\$ 1,334,707	5.53%	

Proposed Annual Budget - General Fund Campus/Department by Category/Function

Description	Account Number (Function Code)	Instructional Administration					Total	Prior Year Budget	Difference	Percent Difference
		Campus	Administration	General Administration	District Wide					
Instructional Services	11	\$ 3,863,031	\$ 1,720,241	\$ -	\$ 841,077	\$ 6,424,349	\$ 6,389,511	\$ 34,838	0.55%	
Instructional Resources & Media Services	12	\$ 154,315	\$ 66,494	\$ -	\$ -	\$ 220,809	\$ 245,106	\$ (24,297)	-9.91%	
Curriculum & Instructional Staff Development	13	\$ 235,312	\$ 832,715	\$ -	\$ 472,754	\$ 1,540,781	\$ 1,281,716	\$ 259,065	20.21%	
Instructional Leadership	21	\$ 42,883	\$ 21,200	\$ -	\$ 8,100	\$ 72,183	\$ 136,635	\$ (64,452)	-47.17%	
School Leadership	23	\$ 147,895	\$ 1,005	\$ -	\$ -	\$ 148,900	\$ 236,404	\$ (87,504)	-37.01%	
Guidance, Counseling & Evaluation Services	31	\$ 168,769	\$ 17,484	\$ -	\$ -	\$ 186,253	\$ 194,916	\$ (8,663)	-4.44%	
Social Work Services	32	\$ -	\$ 9,198	\$ -	\$ -	\$ 9,198	\$ 151,985	\$ (142,787)	-93.95%	
Health Services	33	\$ 144,146	\$ -	\$ -	\$ -	\$ 144,146	\$ 171,057	\$ (26,911)	-15.73%	
Student (Pupil) Transportation	34	\$ 1,625,021	\$ -	\$ -	\$ 5,775	\$ 1,630,796	\$ 1,366,437	\$ 264,359	19.33%	
Extracurricular Activities	36	\$ 1,594,708	\$ 10,167	\$ -	\$ 76,055	\$ 1,680,930	\$ 1,774,054	\$ (93,124)	-5.25%	
General Administration	41	\$ -	\$ 29,197	\$ 1,258,658	\$ 161,327	\$ 1,449,182	\$ 1,507,214	\$ (58,032)	-3.85%	
Facilities Maintenance & Operations	51	\$ 11,815	\$ -	\$ -	\$ 8,456,975	\$ 8,468,790	\$ 7,233,493	\$ 1,235,297	17.08%	
Security & Monitoring Services	52	\$ 971,690	\$ -	\$ -	\$ 176,677	\$ 1,148,367	\$ 1,038,937	\$ 109,430	10.53%	
Data Processing Services	53	\$ -	\$ -	\$ -	\$ 1,056,735	\$ 1,056,735	\$ 1,140,513	\$ (83,778)	-7.35%	
Community Service	61	\$ 6,100	\$ 1,188	\$ 1,724	\$ -	\$ 9,012	\$ 26,010	\$ (16,998)	-65.35%	
Debt Service	71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,736	\$ (11,736)	-100.00%	
Payments to Fiscal Agents	93	\$ 300,538	\$ 450	\$ -	\$ 181,921	\$ 482,909	\$ 482,909	\$ -	0.00%	
Other Intergovernmental Charges	99	\$ -	\$ -	\$ -	\$ 812,000	\$ 812,000	\$ 762,000	\$ 50,000	6.56%	
Total Campus and Department Budgets		\$ 9,266,223	\$ 2,709,339	\$ 1,260,382	\$ 12,249,396	\$ 25,485,340	\$ 24,150,633	\$ 1,334,707	5.53%	

Hays Consolidated Independent School District
Proposed Annual Budget - Summary of Total Expenditures
*****GENERAL OPERATING FUND ONLY*****
For The Fiscal Year Ending June 30, 2020

DESCRIPTION	2019-2020 Proposed	2019-2020 Percentage
PAYROLL	\$ 159,955,220	86.26%
CAMPUS/DEPARTMENT	\$ 25,485,340	13.74%
TOTAL ESTIMATED EXPENDITURES	\$ 185,440,560	100.00%



Hays Consolidated Independent School District
Additional Resources - Federal Grants
for the Year Ending June 30, 2020

	2019-2020 Title I, Part A ESSA Budget	2019-2020 Title II, Part A ESSA Budget	2019-2020 Title III (LEP) ESSA Budget	2019-2020 Immigrant ESSA Budget	2019-2020 Title IV Part A Budget
<u>ESTIMATED REVENUES:</u>					
5700 - Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
5800 - State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
5900 - Federal Revenue	\$ 2,133,738	\$ 353,824	\$ 308,823	\$ 44,184	\$ 158,221
Total Revenue	\$ 2,133,738	\$ 353,824	\$ 308,823	\$ 44,184	\$ 158,221
<u>EXPENDITURES:</u>					
Payroll Costs (6100)	\$ 1,667,695	\$ 247,207	\$ 208,093	\$ 44,089	\$ 141,874
Professional & Contracted Services (6200)	\$ 228,800	\$ 71,000	\$ 400	\$ -	\$ -
Supplies and Materials (6300)	\$ 235,911	\$ 5,617	\$ 100,330	\$ 95	\$ 16,347
Other Operating Costs (6400)	\$ 1,332	\$ 30,000	\$ -	\$ -	\$ -
Capital Outlays (6600)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,133,738	\$ 353,824	\$ 308,823	\$ 44,184	\$ 158,221
NET CHANGES IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

	2019-2020 Career & Tech Basic Grant Budget	2019-2020 Title X, Part C ESEA Budget	2019-2020 IDEA-Part B Formula Budget	2019-2020 IDEA-Part B Preschool Budget	2019-2020 Total Federal Funds Budget
<u>ESTIMATED REVENUES:</u>					
5700 - Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
5800 - State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
5900 - Federal Revenue	\$ 132,298	\$ 43,360	\$ 3,018,718	\$ 37,244	\$ 6,230,410
Total Revenue	\$ 132,298	\$ 43,360	\$ 3,018,718	\$ 37,244	\$ 6,230,410
<u>EXPENDITURES:</u>					
Payroll Costs (6100)	\$ 91,122	\$ -	\$ 2,612,718	\$ 37,244	\$ 5,050,042
Professional & Contracted Services (6200)	\$ 14,000	\$ -	\$ 150,000	\$ -	\$ 464,200
Supplies and Materials (6300)	\$ 27,176	\$ 10,000	\$ 250,000	\$ -	\$ 645,476
Other Operating Costs (6400)	\$ -	\$ 33,360	\$ 6,000	\$ -	\$ 70,692
Capital Outlays (6600)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 132,298	\$ 43,360	\$ 3,018,718	\$ 37,244	\$ 6,230,410
NET CHANGES IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

**Hays Consolidated
Independent School District**

**Proposed Annual Budget
Supporting Documentation**

For the Budget Year Ending

June 30, 2020

GRADE LEVEL ENROLLMENT HISTORY AND PROJECTIONS

Year (Oct.)	EE/PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Growth	% Growth
2014/15	601	1,344	1,425	1,396	1,386	1,408	1,397	1,405	1,358	1,414	1,372	1,307	1,129	1,006	17,948		
2015/16	626	1,298	1,406	1,481	1,438	1,455	1,468	1,434	1,457	1,402	1,542	1,356	1,186	1,105	18,654	706	3.93%
2016/17	637	1,349	1,363	1,446	1,517	1,489	1,505	1,512	1,486	1,475	1,579	1,463	1,249	1,145	19,215	561	3.01%
2017/18	681	1,411	1,473	1,417	1,458	1,593	1,568	1,520	1,552	1,520	1,643	1,511	1,311	1,204	19,862	647	3.37%
2018/19	632	1,310	1,365	1,405	1,445	1,532	1,661	1,512	1,600	1,608	1,642	1,618	1,317	1,275	19,922	60	0.30%
2019/20	632	1,379	1,392	1,415	1,432	1,512	1,595	1,704	1,545	1,620	1,763	1,592	1,459	1,278	20,318	396	1.99%
2020/21	632	1,462	1,442	1,441	1,446	1,495	1,584	1,632	1,756	1,583	1,791	1,688	1,463	1,411	20,827	509	2.50%
2021/22	632	1,517	1,538	1,493	1,478	1,521	1,560	1,627	1,687	1,797	1,740	1,723	1,533	1,413	21,259	433	2.08%
2022/23	632	1,565	1,586	1,588	1,522	1,542	1,578	1,589	1,678	1,715	1,977	1,675	1,587	1,472	21,706	446	2.10%
2023/24	632	1,602	1,661	1,641	1,634	1,605	1,607	1,605	1,639	1,712	1,891	1,896	1,543	1,526	22,194	488	2.25%
2024/25	632	1,644	1,735	1,709	1,676	1,682	1,654	1,644	1,655	1,713	1,884	1,816	1,749	1,485	22,678	484	2.18%
2025/26	632	1,676	1,814	1,764	1,724	1,760	1,752	1,681	1,698	1,739	1,888	1,809	1,666	1,678	23,281	603	2.66%
2026/27	632	1,712	1,899	1,800	1,776	1,853	1,832	1,729	1,736	1,808	1,916	1,812	1,665	1,601	23,771	490	2.10%
2027/28	632	1,775	1,972	1,891	1,804	1,954	1,924	1,789	1,786	1,830	1,991	1,838	1,667	1,599	24,452	681	2.86%
2028/29	632	1,802	2,082	1,962	1,862	2,053	2,033	1,837	1,849	1,827	2,014	1,910	1,691	1,602	25,156	704	2.88%

Estimate Student Enrollment for the 2020 School/Budget Year 20,318

Reduce by 1/2 of EE/PK Students. ADA Funding is based on 1/2 student count (316)

Estimate Additional 254 PreK students for full day PreK - 1/2 ADA funding 127

Estimate Additional 50 PPCD students for full day PPCD - 1/2 ADA funding 25

Total Estimated Students Qualifying for State Funding 20,154

Prior Year Attendance Percentage 95.50%

Estimated 2020 Refined Average Daily Attendance (ADA) for State Funding 19,247.07

Hays Consolidated Independent School District
Student History/Projection
For The Budget Year June 30, 2020

Estimated % Increase in Student Enrollment

1.5088%

	(*)	(*)	(*)	(*)	(a)		
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Difference</u>
	<u>Total</u>	<u>Total</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	
Student Enrollment	(b) 17,904.000	18,585.000	19,142.000	19,788.000	20,016.000	20,318.000	302.000
Refined ADA	16,779.411	17,418.931	17,816.580	18,430.985	18,629.460	19,247.070	617.610
High School ADA	4,423.314	4,734.764	4,838.838	5,165.312	5,385.150	5,466.401	81.251
Career & Technology - FTE	869.711	944.612	895.142	985.249	1,101.592	1,118.213	16.621
Career & Technology - FTE	782.886	845.378	795.381	910.317	1,026.660	1,042.150	15.490
Advanced Career & Technology - FTE	86.825	99.234	99.761	74.932	74.932	76.063	1.131
Special Education - FTE	397.258	408.979	380.573	398.228	443.680	450.374	6.694
Speech Therapy (Code 00)	29.296	31.207	33.009	37.643	42.270	42.908	0.638
Homebound (Code 01)	0.323	0.420	0.654	0.535	0.370	0.376	0.006
Hospital Class (Code 02)	-	-	-	-	-	-	-
Voc Adj Class (Code 08)	2.673	1.290	1.039	1.935	0.920	0.934	0.014
State Schools (Code 30)	-	-	-	-	-	-	-
Resource Room (Code 41/42)	232.693	238.426	196.283	199.176	248.600	252.351	3.751
SC Mild/Mod/Sev (Code 43/44)	118.329	125.355	125.667	146.995	147.630	149.857	2.227
Res Care & Treatment (Code 81-89)	-	1.238	-	-	-	-	-
Off Home Campus (Codes 91-98)	13.944	11.043	23.921	11.944	3.890	3.949	0.059
Mainstream ADA	479.088	550.558	712.687	761.089	799.490	811.553	12.063
Bilingual ADA	2,579.837	2,579.837	2,642.336	2,755.318	2,945.320	2,989.759	44.439
G&T Enrollment:	838.971	870.947	890.829	921.549	931.473	962.354	30.881
Compensatory Ed	9,350.330	9,428.330	9,709.330	10,114.500	9,965.167	10,266.000	300.833
Pregnancy Related Services	3.467	2.978	2.840	1.405	2.730	2.771	0.041

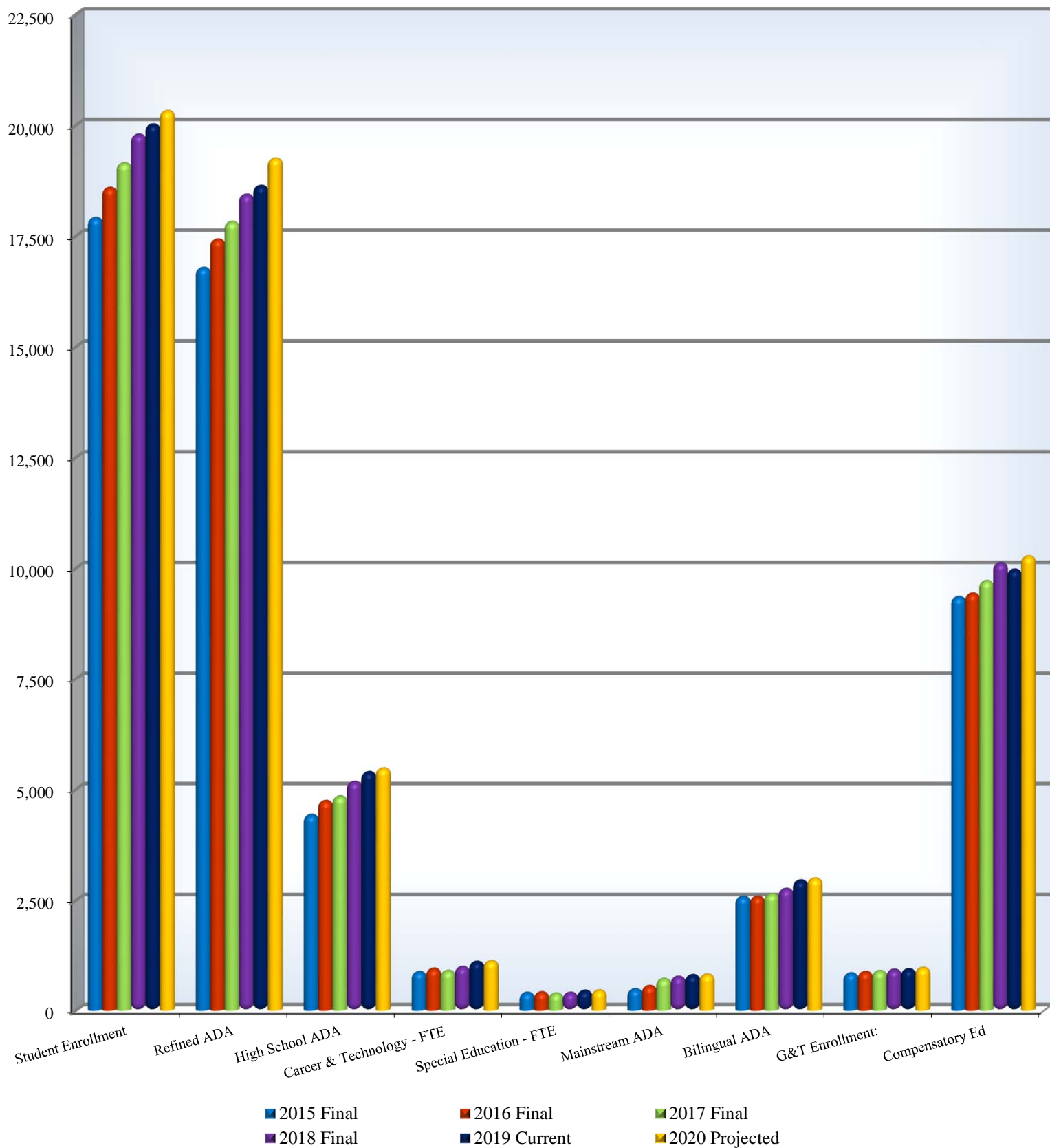
(*) - amounts tied to TEA Summary of Finance Reports(Final)

(a) - through the 5th six weeks current year

(b) - previous years tied to TAPR reports

ADA as a percent of enrollment	93.72%	93.73%	93.08%	93.14%	93.07%	94.73%
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Hays Consolidated Independent School District
Student ADA/FTE History



Hays Consolidated Independent School District
Estimate of Tax Revenue
For The Budget Year Ending June 30, 2020

	For the Fiscal Year Ending June 30, 2020				Total CADs Actual Levys as of 04/30/2019	Difference	
	Hays CAD Certified Estimate as of 04/30/2019	Caldwell CAD Certified Estimate as of 04/30/2019	Travis CAD Certified Estimate as of 04/30/2019	Total CADs Certified Estimate as of 04/30/2019		Amount Increase/ (Decrease) over Prior Year	Percent Increase/ (Decrease) over Prior Year
Number of Properties	45,294	416	123	45,833	43,971	1,862	4.23%
Net Taxable Value All Property (Before Freeze)	\$ 8,471,102,822.22	\$ 39,448,759.00	\$ 11,110,354.00	8,521,661,935	7,780,634,225	741,027,710	
Taxable Value of Over 65 with Frozen Values	\$ (890,305,756.02)	\$ (4,356,966.00)	\$ (381,094.00)	(895,043,816)	(826,527,338)	(68,516,478)	
Transfer Adjustment	\$ (3,303,997.54)	\$ -	\$ -	(3,303,998)	(6,523,469)	3,219,471	
Net Taxable Value	\$ 7,577,493,068.66	\$ 35,091,793.00	\$ 10,729,260.00	\$ 7,623,314,121.66	\$ 6,947,583,418.00	\$ 675,730,703.66	9.73%
Actual Tax on Frozen (Per CAD)	\$ 10,057,830.17	\$ 43,078.40	\$ 5,105.70	10,106,014	9,347,650	758,364	8.11%
Maintenance & Operations Tax Rate	\$ 0.9700	\$ 0.9700	\$ 0.9700	\$ 0.9700	\$ 1.0400	(0)	-6.73%
Interest & Sinking Tax Rate	\$ 0.4977	\$ 0.4977	\$ 0.4977	\$ 0.4977	\$ 0.4977	-	0.00%
Total Tax Rate	\$ 1.4677	\$ 1.4677	\$ 1.4677	\$ 1.4677	\$ 1.5377	\$ (0.0700)	-4.55%
Net Taxable Values:							
Maintenance & Operations Revenue	\$ 73,501,682.77	\$ 340,390.39	\$ 104,073.82	\$ 73,946,146.98	\$ 72,254,867.55	1,691,279	
Interest & Sinking Revenue	\$ 37,713,183.00	\$ 174,651.85	\$ 53,399.53	\$ 37,941,234.38	\$ 34,578,122.67	3,363,112	
Total Net Taxable Value Revenue	\$ 111,214,865.77	\$ 515,042.24	\$ 157,473.35	\$ 111,887,381.36	\$ 106,832,990.22	\$ 5,054,391.14	4.73%
Tax on Frozen Values:							
Maintenance & Operations Revenue	\$ 6,647,219.96	\$ 28,470.51	\$ 3,374.36	\$ 6,679,064.83	\$ 6,321,815.87	357,249	
Interest & Sinking Revenue	\$ 3,410,610.21	\$ 14,607.89	\$ 1,731.34	\$ 3,426,949.44	\$ 3,025,834.37	401,115	
Total Frozen Taxable Value Revenue	\$ 10,057,830.17	\$ 43,078.40	\$ 5,105.70	\$ 10,106,014.27	\$ 9,347,650.24	\$ 758,364.03	8.11%
Estimated Tax Levy:							
Maintenance & Operations Revenue	\$ 80,148,902.73	\$ 368,860.90	\$ 107,448.18	\$ 80,625,211.81	\$ 78,576,683.42	2,048,528	
Interest & Sinking Revenue	\$ 41,123,793.21	\$ 189,259.74	\$ 55,130.87	\$ 41,368,183.82	\$ 37,603,957.04	3,764,227	
Total Estimated Tax Levy	\$ 121,272,695.94	\$ 558,120.64	\$ 162,579.05	\$ 121,993,395.63	\$ 116,180,640.46	\$ 5,812,755.17	5.00%
COLLECTION PERCENTAGE	99.00%	99.00%	99.00%	99.00%	99.00%	0.00%	
Local Tax Revenue Budget:							
Maintenance & Operations Tax Budget	\$ 79,347,413.70	\$ 365,172.29	\$ 106,373.70	\$ 79,818,959.69	\$ 77,790,916.59	2,028,043	
Interest & Sinking Tax Budget	\$ 40,712,555.28	\$ 187,367.14	\$ 54,579.56	\$ 40,954,501.98	\$ 37,227,917.47	3,726,585	
Total Local Tax Revenue Budget	\$ 120,059,968.98	\$ 552,539.43	\$ 160,953.26	\$ 120,773,461.67	\$ 115,018,834.06	\$ 5,754,627.61	5.00%

Hays Consolidated Independent School District
Data Elements Used in Calculating State Funding

<u>FUNDING ELEMENT ASSUMPTIONS (85th/86th LEGISLATURE):</u>	<u>Current Law</u>		<u>HB 3</u>
	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>
Basic Allotment	\$ 5,140.00	\$ 5,140.00	\$ 6,160.00
Level 2 Guaranteed Yield	\$ 106.28	\$ 126.88	\$ 98.56
Level 3 Guaranteed Yield	\$ 31.95	\$ 31.95	\$ 49.28
Per Capita Rate	\$ 459.76	\$ 247.59	\$ 247.59
<u>FUNDING ELEMENTS - STATE TEMPLATE</u>			
Students:	<u>5th Six Weeks</u>	<u>Budget Estimate</u>	<u>Budget Estimate</u>
Refined ADA (PreK - 12)	18,629.460	19,247.070	19,247.070
Is district a fast-growth district as determined by TEA?	NA	NA	Y
High School Refined ADA (Grades 9 thru 12 only)	5,385.150	5,385.150	NA
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	0.370	0.370	0.370
Hospital Class (Code 02)	-	-	-
Speech Therapy (Code 00)	42.270	42.270	42.270
Resource Room (Code 41,42)	248.600	248.600	248.600
S/C Mild/Mod/Severe (Code 43, 44, & 45)	147.630	147.630	147.630
Off Home Campus (Codes 91-98)	3.890	3.890	3.890
VAC (Code 08)	0.920	0.920	0.920
State Schools (Code 30)	-	-	-
Nonpublic Contracts	-	-	-
Res Care & Treatment (Code 81-89)	-	-	-
Mainstream ADA	799.490	799.490	799.490
Career & Technology FTEs	1,026.660	1,026.660	1,026.660
Advanced Career & Technology FTEs	74.932	74.932	74.932
Compensatory Ed Enrollment	9,965.167	10,266.000	NA
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	NA	NA	1,467.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	NA	NA	4,240.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	NA	NA	2,473.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	NA	NA	2,086.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	NA	NA	-
FTEs of Pregnant Students	2.730	2.730	2.730
Bilingual ADA	2,945.320	2,945.320	2,945.320
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	NA	NA	-
Bilingual ADA - Non-LEP Dual Language Students (2-way)	NA	NA	-
Dyslexia Enrollment	NA	NA	171.940
Early Education ADA	NA	NA	4,183.080
G & T Enrollment	931.473	931.473	NA
New Instructional Facility Allotment (NIFA) ADA	738.882	1,673.900	1,673.900
Staff:			
# of Full-time Employees (excluding admin & teachers, etc)	864.500	864.500	NA
# of Part-time Employees (excluding administrators)	227.250	227.250	NA

Hays Consolidated Independent School District
Data Elements Used in Calculating State Funding

	<u>Current Law</u>		<u>HB 3</u>
	<u>2017 TAX</u> <u>YEAR</u>	<u>2018 TAX</u> <u>YEAR</u>	<u>2019 TAX</u> <u>YEAR</u>
State Property Values:			
State Certified Property Value ("T2" value) @ \$25K Exemption	\$ 6,828,380,579	\$ 7,575,371,232	\$ 8,332,908,355
State Certified Property Value ("T1" value) @ \$15K Exemption	\$ 7,011,941,841	\$ 7,768,624,196	NA
State Certified Property Value ("T4" value) @ \$25K Exemption	\$ 6,828,380,579	\$ 7,575,371,232	NA
State Certified Property Value ("T10" value) @ \$25K Exemption	\$ 6,828,380,579	\$ 7,575,371,232	NA
State Certified Property Value ("T3" value) @ \$15K Exemption	\$ 7,011,941,841	\$ 7,768,624,196	NA
State Certified Property Value ("T9" value) @ \$15K Exemption	\$ 7,011,941,841	\$ 7,768,624,196	NA
Tax Rates and Collections:			
	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>
M&O Adopted Tax Rate	\$ 1.0400	\$ 1.0400	\$ 0.9700
M&O Tax Collections @ Adopted M&O Rate	\$ 78,381,917	\$ 85,846,993	\$ 80,409,960
I&S Adopted Tax Rate	\$ 0.4977	\$ 0.4977	\$ 0.4977
I&S Tax Collections	\$ 37,477,917	\$ 41,050,426	\$ 41,050,426
Other Data:			
	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>
Transportation Allocation	\$ 2,181,851	\$ 2,181,851	NA
# Miles Traveled Transporting Regular Eligible Students	NA	NA	1,393,269
Special Ed. Transportation Allocation	NA	NA	814,206
Career & Tech Transportation Allocation	NA	NA	7,025
Private Transportation Allocation	NA	NA	-
Is the district classified as a "rural" school district? (Y or N)	NA	NA	N
Texas School for the Deaf Students	47.754	47.754	47.754
Texas School for the Blind Students	0.972	0.972	0.972
Total Tax Levy	\$ 116,180,640	\$ 127,329,715	\$ 120,773,461
Charge for Advance Placement Tests	\$ (2,500)	\$ (2,500)	\$ (2,500)
Charge for Early Child Intervention	\$ (64,684)	\$ (64,684)	\$ (64,684)
Bond Payment (see Column Q re: QSCB and other Fed. programs)	\$ 37,544,852	\$ 36,897,353	NA
Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes	\$ 27,618,136	\$ 27,618,136	NA
State Revenue (TEA-Summary of Finances)			
	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>
Available School Fund(199/5811)	\$ 8,473,903	\$ 3,725,892	\$ 4,612,412
Foundation School Fund(199/5812)	\$ 64,914,504	\$ 68,807,746	\$ 85,386,820
M&O Revenue from Local Taxes	\$ 78,381,917	\$ 85,846,993	\$ 80,409,960
Total State Aid/Local M&O Revenue	\$ 151,770,324	\$ 158,380,631	\$ 170,409,192

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Hays Consolidated ISD will hold a public meeting at 6:30 PM, June 24, 2019 in Hays High School Media Room - 4800 Jack C. Hays Trail - Buda, TX 78610. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.9700/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.4977/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	8.54 % increase
Debt Service	10.15 % increase
Total expenditures	8.84 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$9,714,472,187	\$11,018,391,590
Total appraised value* of new property**	\$664,425,805	\$694,502,543
Total taxable value*** of all property	\$7,825,553,059	\$8,904,188,541
Total taxable value*** of new property**	\$489,616,646	\$465,172,451

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$470,875,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.0400	\$0.4977*	\$1.5377	\$6,219	\$3,930
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.0607	\$0.4551*	\$1.5158	\$6,210	\$3,616
Proposed Rate	\$0.9700	\$0.4977*	\$1.4677	\$6,643	\$3,597

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$205,920	\$221,180
Average Taxable Value of Residences	\$180,920	\$196,180
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.5377	\$1.4677
Taxes Due on Average Residence	\$2,782.01	\$2,879.33
Increase (Decrease) in Taxes		\$97.32

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.5030. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.5030.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$52,586,149
Interest & Sinking Fund Balance(s)	\$22,701,243

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.