

# **Hays Consolidated Independent School District**

## **Proposed Annual Budget - Summary**

**For the Fiscal Year Ending June 30, 2023**



## BUDGET 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 **2023 proposed budget is \$306,575,774** representing a **\$31,830,575 (11.59%)** increase over the **2022 original adopted budget** and a **\$24,443,448 (8.66%)** increase over the **2022 official (amended/revised) budget**.

Amounts available for appropriation in the **General Fund (199)**, **Child Nutrition Fund (240)**, and **Debt Service Fund (599)** are **\$213,526,949**, **\$10,445,841**, and **\$71,467,486** respectively. The District has allocated **\$11,135,498** of General fund equity to balance the General Fund budget. The equity/fund balance starting the 2022 year is **"estimated"** at **\$77,754,877** (*an increase of \$6,000,000 over the prior year*) for the General Fund. The largest components of the budget are payroll, bonded debt payments, and utilities (see following charts).

Hays CISD's budget has been prepared using the following estimates and assumptions:

- Projected Student Enrollment: 22,877
- 95% attendance rate (based on past five years data)
- Refined Average Daily Attendance: 21,431.05
- Calculated a 32% increase over the State's 2021 calendar year value to estimate the State's 2022 calendar year value in the amount of \$15,064,640,407.
- Certified Estimates from all three County Appraisal Districts equals a Net Taxable Value (BEFORE FREEZE) of \$13,972,363,574. This is an increase of 34.19% over the prior year certified value.
- Estimated tax rate for M&O - \$.8546. Texas Education Agency will provide actual calculation before August 1st.
- Calculated a salary increase based on 7% of the midpoint on all salary schedules
- Increased teacher starting salary to \$51,750
- New Hiring Schedule for Bus Drivers with a starting rate of \$20/hr.
- Increased guest teacher starting rate to \$115/day for para-professionals; \$125/day for teachers; \$250/day for RNs; and \$150/day for LVNs.
- Maintained "no-cost" employee health benefit plan contribution.
- Established an employee only life insurance policy (\$10,000)
- Increased bilingual stipend to a flat \$7,100.
- Established a National Board Certified and High Need Campus Recruitment and Retention stipends

Please refer to the following schedules and graphs for more information relating to the District's 2023 budget.

### **GENERAL FUND BUDGET**

	<u>2023 Proposed Budget</u>
<b><u>Estimated Revenues &amp; Other</u></b>	
<b><u>Sources:</u></b>	
Local Revenue	\$ 128,672,959
State Revenue	\$ 79,803,990
Federal Revenue	\$ 3,550,000
Other Sources	\$ 1,500,000
Fund Balance	\$ 11,135,498
<b>Total Revenue</b>	<b>\$ 224,662,447</b>
<b><u>Appropriations:</u></b>	
Instructional Services	\$ 129,612,271
Instructional Resources & Media Services	\$ 2,949,781
Instructional Staff Development	\$ 2,951,273
Instructional Administration	\$ 5,620,602
School Leadership	\$ 13,205,996
Guidance, Counseling & Evaluation Services	\$ 6,856,165
Social Work Services	\$ 295,072
Health Services	\$ 2,476,372
Student Transportation	\$ 13,187,557
Extracurricular Activities	\$ 6,844,359
General Administration	\$ 6,421,193
Facilities Maintenance & Operations	\$ 22,842,526
Security & Monitoring Services	\$ 3,426,730
Data Processing Services	\$ 6,184,321
Community Services	\$ 263,229
Payments to Fiscal Agents	\$ 350,000
Other Intergovernmental Charges	\$ 1,175,000
<b>Total Appropriations</b>	<b>\$ 224,662,447</b>
<b>Difference</b>	<b>\$ -</b>

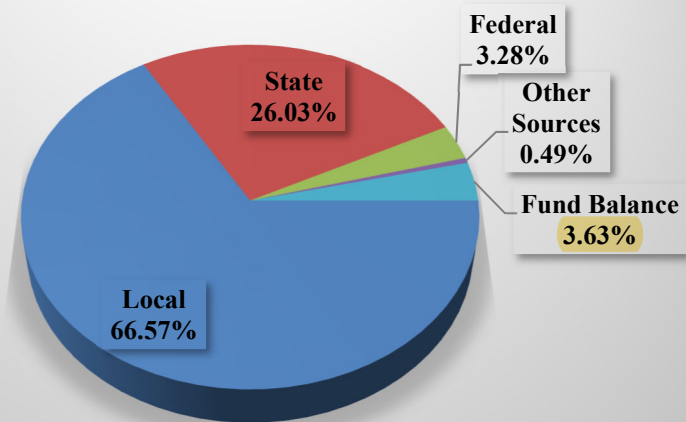
### **CHILD NUTRITION BUDGET**

	<u>2023 Proposed Budget</u>
<b><u>Estimated Revenues:</u></b>	
Local Revenue	\$ 3,932,722
State Revenue	\$ 0
Federal Revenue	\$ 6,513,119
<b>Total Revenue</b>	<b>\$ 10,445,841</b>
<b><u>Appropriations:</u></b>	
Food Services	\$ 10,445,841
<b>Total Appropriations</b>	<b>\$ 10,445,841</b>
<b>Difference</b>	<b>\$ -</b>

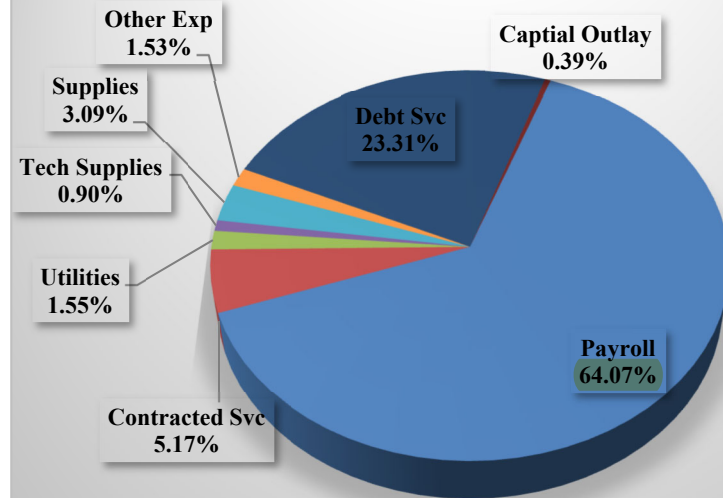
### **DEBT SERVICE BUDGET**

	<u>2023 Proposed Budget</u>
<b><u>Estimated Revenues:</u></b>	
Local Revenue	\$ 71,467,486
State Revenue	\$ 0
<b>Total Revenue</b>	<b>\$ 71,467,486</b>
<b><u>Appropriations:</u></b>	
Principal	\$ 52,264,413
Interest	\$ 19,168,073
Paying Agent Fees	\$ 35,000
<b>Total Appropriations</b>	<b>\$ 71,467,486</b>
<b>Difference</b>	<b>\$ -</b>

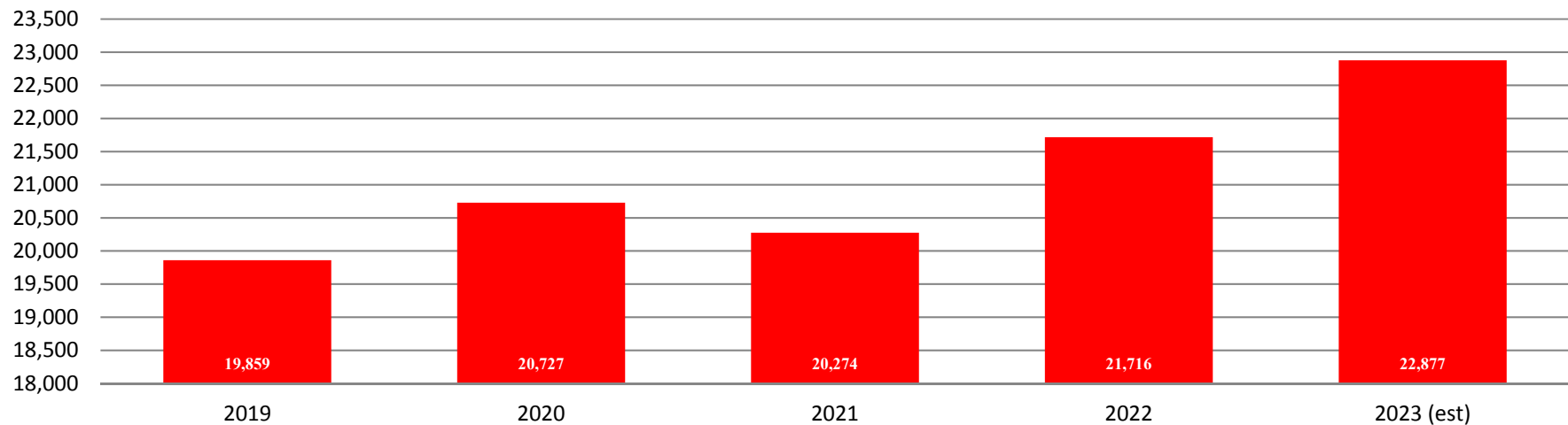
## Total Revenue & Other Sources - All Funds



## Total Expenditures - All Funds



## Student Enrollment





**Hays Consolidated Independent School District**  
**Proposed Annual Budget - Summary**  
**for the Fiscal Year Ending June 30, 2023**

DESCRIPTION	2022-2023 Proposed General Fund Budget	2022-2023 Proposed Food Service Budget	2022-2023 Proposed Debt Service Budget	2022-2023 Proposed Budget	2022-2023 Percentage
LOCAL SOURCES	\$ 128,672,959	\$ 3,932,722	\$ 71,467,486	\$ 204,073,167	69.07%
STATE SOURCES	\$ 79,803,990	\$ -	\$ -	\$ 79,803,990	27.01%
FEDERAL SOURCES	\$ 3,550,000	\$ 6,513,119	\$ -	\$ 10,063,119	3.41%
OTHER SOURCES (SELF INSURANCE)	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	0.51%
<b>TOTAL ESTIMATED REVENUE, OTHER SOURCES, &amp; FUND BALANCE</b>	<b>\$ 213,526,949</b>	<b>\$ 10,445,841</b>	<b>\$ 71,467,486</b>	<b>\$ 295,440,276</b>	<b>100.00%</b>
PAYROLL	\$ 189,444,766	\$ 5,412,624	\$ -	\$ 194,857,390	63.56%
CAMPUS/DEPARTMENT	\$ 35,217,681	\$ 5,033,217	\$ 71,467,486	\$ 111,718,384	36.44%
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 224,662,447</b>	<b>\$ 10,445,841</b>	<b>\$ 71,467,486</b>	<b>\$ 306,575,774</b>	<b>100.00%</b>
<b>TOTAL BUDGET SURPLUS/(DEFICIT)</b>	<b>\$ (11,135,498)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,135,498)</b>	

ESTIMATE OF FUND BALANCE FOR THE FISCAL YEAR ENDING JUNE 30, 2022	
Fund Balance at June 30, 2021(AUDITED)	\$ 71,754,877
<b>ESTIMATED</b> - NET INCREASE IN FUND BALANCE - FOR THE FISCAL YEAR ENDING JUNE 30, 2022	\$ 6,000,000
<b>ESTIMATED</b> - FUND BALANCE AT JUNE 30, 2022 (UN-AUDITED)	<b>\$ 77,754,877</b>
ESTIMATED USE OF FUND BALANCE FOR 2023 BUDGET	\$ (11,135,498)
TOTAL ESTIMATED FUND BALANCE	\$ 66,619,379
<b>Board Policy CE (Local):</b>	
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.	
<b>25% of the Proposed General Fund Budget for the Fiscal Year Ending June 30, 2023</b>	<b>\$ 56,165,612</b>



**Hays Consolidated Independent School District**  
**PROPOSED ANNUAL BUDGET**  
**for the Fiscal Year Ending June 30, 2023**

	2022-2023 Proposed General Fund Budget	2022-2023 Proposed Child Nutrition Budget	2022-2023 Proposed Debt Service Budget	2022-2023 Proposed Total Annual Budget
<b><u>ESTIMATED REVENUES:</u></b>				
5700 - Local Revenue	\$ 128,672,959	\$ 3,932,722	\$ 71,467,486	\$ 204,073,167
5800 - State Revenue	\$ 79,803,990	\$ -	\$ -	\$ 79,803,990
5900 - Federal Revenue	\$ 3,550,000	\$ 6,513,119	\$ -	\$ 10,063,119
7000 - Other Sources	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
<b>Total Estimated Revenues</b>	<b>\$ 213,526,949</b>	<b>\$ 10,445,841</b>	<b>\$ 71,467,486</b>	<b>\$ 295,440,276</b>
<b><u>EXPENDITURES:</u></b>				
Function 11 - Instructional Services:	\$ 129,612,271	\$ -	\$ -	\$ 129,612,271
Function 12 - Instructional Resources & Media Services:	\$ 2,949,781	\$ -	\$ -	\$ 2,949,781
Function 13 - Instructional Staff Development:	\$ 2,951,273	\$ -	\$ -	\$ 2,951,273
Function 21 - Instructional Administration:	\$ 5,620,602	\$ -	\$ -	\$ 5,620,602
Function 23 - School Leadership:	\$ 13,205,996	\$ -	\$ -	\$ 13,205,996
Function 31 - Counseling Services:	\$ 6,856,165	\$ -	\$ -	\$ 6,856,165
Function 32 - Social Work Services:	\$ 295,072	\$ -	\$ -	\$ 295,072
Function 33 - Health Services:	\$ 2,476,372	\$ -	\$ -	\$ 2,476,372
Function 34 - Student Transportation:	\$ 13,187,557	\$ -	\$ -	\$ 13,187,557
Function 35 - Food Service	\$ -	\$ 10,445,841	\$ -	\$ 10,445,841
Function 36 - Cocurricular/Extracurricular Activities:	\$ 6,844,359	\$ -	\$ -	\$ 6,844,359
Function 41 - General Administration:	\$ 6,421,193	\$ -	\$ -	\$ 6,421,193
Function 51 - Plant Maintenance & Operations:	\$ 22,842,526	\$ -	\$ -	\$ 22,842,526
Function 52 - Security & Monitoring Services:	\$ 3,426,730	\$ -	\$ -	\$ 3,426,730
Function 53 - Data Processing Services:	\$ 6,184,321	\$ -	\$ -	\$ 6,184,321
Function 61 - Community Service:	\$ 263,229	\$ -	\$ -	\$ 263,229
Function 71 - Debt Service:	\$ -	\$ -	\$ 71,467,486	\$ 71,467,486
Function 93 - Payments to Fiscal Agents:	\$ 350,000	\$ -	\$ -	\$ 350,000
Function 99 - Other Intergovernmental Charges	\$ 1,175,000	\$ -	\$ -	\$ 1,175,000
<b>Total Expenditures</b>	<b>\$ 224,662,447</b>	<b>\$ 10,445,841</b>	<b>\$ 71,467,486</b>	<b>\$ 306,575,774</b>
<b>PROPOSED NET CHANGES IN FUND BALANCE</b>	<b>\$ (11,135,498)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,135,498)</b>



**Hays Consolidated Independent School District**  
**Proposed Annual Budget - Comparison with Prior Year**  
**for the Fiscal Year Ending June 30, 2023**

	2021-2022 Original Adopted Budget	2021-2022 Official/ Revised Budget	2022-2023 Total Proposed Budget	Percent Change to Original Adopted Budget	Percent Change to Official/Revised Budget
<b><u>ESTIMATED REVENUES:</u></b>					
5700 - Local Revenue	\$ 163,984,691	\$ 166,993,984	\$ 204,073,167	24.45%	22.20%
5800 - State Revenue	\$ 95,594,500	\$ 95,594,500	\$ 79,803,990	-16.52%	-16.52%
5900 - Federal Revenue	\$ 10,445,186	\$ 11,612,729	\$ 10,063,119	-3.66%	-13.34%
7000 - Other Sources	\$ -	\$ 165,777	\$ 1,500,000	NA	804.83%
<b>Total Estimated Revenues</b>	<b>\$ 270,024,377</b>	<b>\$ 274,366,990</b>	<b>\$ 295,440,276</b>	<b>9.41%</b>	<b>9.26%</b>
<b><u>EXPENDITURES:</u></b>					
Function 11 - Instructional Services	\$ 121,274,842	\$ 122,668,561	\$ 129,612,271	6.87%	5.66%
Function 12 - Instructional Resources & Media Services	\$ 2,761,977	\$ 2,763,769	\$ 2,949,781	6.80%	6.73%
Function 13 - Instructional Staff Development	\$ 1,779,392	\$ 1,758,960	\$ 2,951,273	65.86%	67.79%
Function 21 - Instructional Administration	\$ 4,838,114	\$ 5,014,962	\$ 5,620,602	16.17%	12.08%
Function 23 - School Leadership	\$ 12,599,004	\$ 12,636,758	\$ 13,205,996	4.82%	4.50%
Function 31 - Counseling Services	\$ 6,624,986	\$ 6,691,664	\$ 6,856,165	3.49%	2.46%
Function 32 - Social Work Services	\$ 288,612	\$ 288,612	\$ 295,072	2.24%	2.24%
Function 33 - Health Services	\$ 2,395,541	\$ 2,386,442	\$ 2,476,372	3.37%	3.77%
Function 34 - Student Transportation	\$ 11,117,747	\$ 11,263,336	\$ 13,187,557	18.62%	17.08%
Function 35 - Food Service	\$ 11,376,814	\$ 11,376,814	\$ 10,445,841	-8.18%	-8.18%
Function 36 - Cocurricular/Extracurricular Activities	\$ 6,342,176	\$ 8,031,694	\$ 6,844,359	7.92%	-14.78%
Function 41 - General Administration	\$ 5,586,601	\$ 5,624,561	\$ 6,421,193	14.94%	14.16%
Function 51 - Plant Maintenance & Operations	\$ 21,120,309	\$ 24,550,527	\$ 22,842,526	8.15%	-6.96%
Function 52 - Security & Monitoring Services	\$ 2,616,970	\$ 2,627,313	\$ 3,426,730	30.94%	30.43%
Function 53 - Data Processing Services	\$ 5,050,588	\$ 5,122,936	\$ 6,184,321	22.45%	20.72%
Function 61 - Community Service	\$ 238,624	\$ 237,624	\$ 263,229	10.31%	10.78%
Function 71 - Debt Service	\$ 57,357,902	\$ 57,357,902	\$ 71,467,486	24.60%	24.60%
Function 81 - Facilities Acquisition & Construction	\$ -	\$ 527,691	\$ -	NA	-100.00%
Function 93 - Payments to Fiscal Agents	\$ 400,000	\$ 227,200	\$ 350,000	-12.50%	54.05%
Function 99 - Other Intergovernmental Charges	\$ 975,000	\$ 975,000	\$ 1,175,000	20.51%	20.51%
<b>Total Expenditures</b>	<b>\$ 274,745,199</b>	<b>\$ 282,132,326</b>	<b>\$ 306,575,774</b>	<b>11.59%</b>	<b>8.66%</b>
<b>PROPOSED NET CHANGES IN FUND BALANCE</b>	<b>\$ (4,720,822)</b>	<b>\$ (7,765,336)</b>	<b>\$ (11,135,498)</b>	<b>135.88%</b>	<b>43.40%</b>



**Hays Consolidated Independent School District**  
**Proposed Annual Budget - General Fund,**  
**Child Nutrition, and Debt Service Revenues**  
**for the Fiscal Year Ending June 30, 2023**

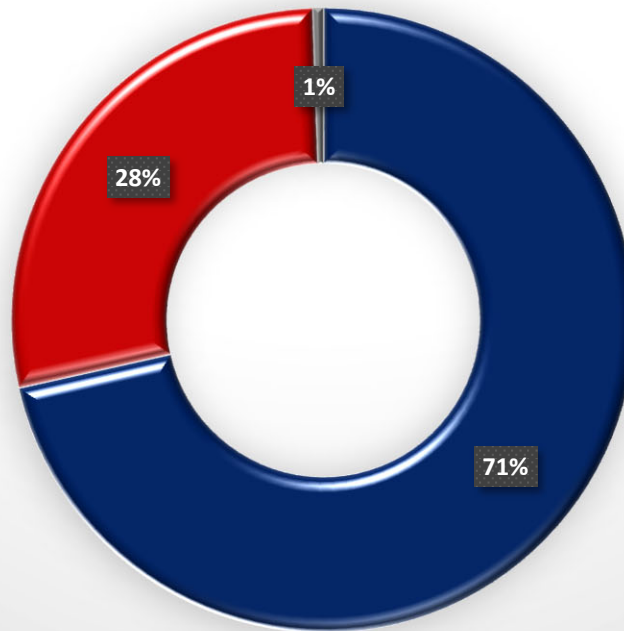
	2022-2023 Proposed General Fund Budget	2022-2023 Proposed Child Nutrition Budget	2022-2023 Proposed Debt Service Budget	2022-2023 Proposed Total Annual Budget
<b>ESTIMATED REVENUES:</b>				
<b>LOCAL SOURCES (5700):</b>				
Property Taxes, Current Year Levy	\$ 125,232,959	\$ -	\$ 71,094,986	\$ 196,327,945
Delinquent Taxes, Prior Years Levy	\$ 800,000	\$ -	\$ 350,000	\$ 1,150,000
Penalties, Interest and Other Tax Revenues	\$ 550,000	\$ -	\$ 22,500	\$ 572,500
Tuition (Pre-K/Summer School)	\$ 90,000	\$ -	\$ -	\$ 90,000
Earnings from Investments	\$ 450,000	\$ -	\$ -	\$ 450,000
Facility Rental	\$ 400,000	\$ -	\$ -	\$ 400,000
Miscellaneous Revenue	\$ 650,000	\$ -	\$ -	\$ 650,000
Reduced/Full Pay-Student, Adult, AlaCarte Sales	\$ -	\$ 3,932,722	\$ -	\$ 3,932,722
Cocurricular/Extra-Curricular Activities	\$ 500,000	\$ -	\$ -	\$ 500,000
<b>TOTAL LOCAL SOURCES (5700)</b>	<b>\$ 128,672,959</b>	<b>\$ 3,932,722</b>	<b>\$ 71,467,486</b>	<b>\$ 204,073,167</b>
<b>STATE SOURCES (5800):</b>				
Available School Fund	\$ 8,877,762	\$ -	\$ -	\$ 8,877,762
Foundation School Program	\$ 59,953,213	\$ -	\$ -	\$ 59,953,213
Other State Revenue	\$ 500,000	\$ -	\$ -	\$ 500,000
TRS Care-On Behalf Payments	\$ 10,473,015	\$ -	\$ -	\$ 10,473,015
<b>TOTAL STATE SOURCES (5800)</b>	<b>\$ 79,803,990</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,803,990</b>
<b>FEDERAL SOURCES (5900):</b>				
Federal Revenue	\$ 850,000	\$ -	\$ -	\$ 850,000
School Breakfast Program	\$ -	\$ 1,583,584	\$ -	\$ 1,583,584
National School Lunch Program	\$ -	\$ 4,929,535	\$ -	\$ 4,929,535
National School Lunch Summer Program	\$ -	\$ -	\$ -	\$ -
USDA Commodities	\$ -	\$ -	\$ -	\$ -
School Health and Related Services(SHARS)	\$ 2,700,000	\$ -	\$ -	\$ 2,700,000
<b>TOTAL FEDERAL SOURCES (5900)</b>	<b>\$ 3,550,000</b>	<b>\$ 6,513,119</b>	<b>\$ -</b>	<b>\$ 10,063,119</b>
<b>OTHER SOURCES (7900):</b>				
Other sources (self insurance)	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
<b>TOTAL OTHER SOURCES (7000)</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 213,526,949</b>	<b>\$ 10,445,841</b>	<b>\$ 71,467,486</b>	<b>\$ 295,440,276</b>





**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, 2023**

DESCRIPTION	2021-2022 Proposed Revenue	2021-2022 Percentage
LOCAL SOURCES	\$ 204,073,167	71.51%
STATE SOURCES	\$ 79,803,990	27.96%
FEDERAL SOURCES	\$ 1,500,000	0.53%
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 285,377,157</b>	<b>100.00%</b>



■ LOCAL SOURCES ■ STATE SOURCES ■ FEDERAL SOURCES



**Hays Consolidated Independent School District**  
**Proposed Annual Budget - Expenditures by Function and Major Object**  
**for the Fiscal Year Ending June 30, 2023**

GENERAL OPERATING FUND							
	6100 Payroll Costs	6200 Professional & Contracted Services	6300 Supplies & Materials	6400 Other Operating Costs	6500 Debt Service	6600 Capital Outlay	Total
<b><u>APPROPRIATIONS(Expenditures):</u></b>							
11 - Instructional Services	\$ 122,230,457	\$ 2,544,338	\$ 4,436,590	\$ 337,463	\$ -	\$ 63,423	\$ 129,612,271
12 - Instructional Resources & Media Svcs	\$ 2,696,499	\$ 30,313	\$ 215,334	\$ 7,635	\$ -	\$ -	\$ 2,949,781
13 - Instructional Staff Development	\$ 1,996,970	\$ 227,137	\$ 180,382	\$ 546,784	\$ -	\$ -	\$ 2,951,273
21 - Instructional Administration	\$ 5,253,206	\$ 233,496	\$ 69,250	\$ 64,650	\$ -	\$ -	\$ 5,620,602
23 - School Leadership	\$ 12,919,957	\$ 12,841	\$ 167,225	\$ 105,973	\$ -	\$ -	\$ 13,205,996
31 - Counseling Services	\$ 6,553,006	\$ 100,885	\$ 176,609	\$ 25,665	\$ -	\$ -	\$ 6,856,165
32 - Social Work Services	\$ 284,972	\$ 600	\$ 4,600	\$ 4,900	\$ -	\$ -	\$ 295,072
33 - Health Services	\$ 2,366,280	\$ 6,788	\$ 89,037	\$ 14,267	\$ -	\$ -	\$ 2,476,372
34 - Student Transportation	\$ 10,258,892	\$ 267,418	\$ 2,141,597	\$ 119,150	\$ -	\$ 400,500	\$ 13,187,557
36 - Cocurricular/Extracurricular Activities	\$ 3,650,046	\$ 947,079	\$ 909,993	\$ 1,196,641	\$ -	\$ 140,600	\$ 6,844,359
41 - General Administration	\$ 4,583,676	\$ 874,776	\$ 305,305	\$ 614,961	\$ -	\$ 42,475	\$ 6,421,193
51 - Plant Maintenance & Operations	\$ 11,893,729	\$ 7,273,167	\$ 2,107,351	\$ 1,197,247	\$ -	\$ 371,032	\$ 22,842,526
52 - Security & Monitoring Services	\$ 1,886,151	\$ 1,312,009	\$ 136,030	\$ 34,100	\$ -	\$ 58,440	\$ 3,426,730
53 - Data Processing Services	\$ 4,167,965	\$ 991,586	\$ 863,060	\$ 48,710	\$ -	\$ 113,000	\$ 6,184,321
61 - Community Service	\$ 253,579	\$ -	\$ 2,400	\$ 7,250	\$ -	\$ -	\$ 263,229
93 - Payments to Fiscal Agents	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
99 - Other Intergovernmental Charges	\$ -	\$ 1,175,000	\$ -	\$ -	\$ -	\$ -	\$ 1,175,000
<b>Total General Fund Expenditures</b>	<b>\$ 190,995,385</b>	<b>\$ 15,997,433</b>	<b>\$ 11,804,763</b>	<b>\$ 4,675,396</b>	<b>\$ -</b>	<b>\$ 1,189,470</b>	<b>\$ 224,662,447</b>



**Hays Consolidated Independent School District**  
**Proposed Annual Budget - Expenditures by Function and Major Object**  
**for the Fiscal Year Ending June 30, 2023**

**CHILD NUTRITION FUND**

	<b>6100</b>	<b>6200</b>	<b>6300</b>	<b>6400</b>	<b>6500</b>	<b>6600</b>	
	<b>Payroll</b>	<b>Professional</b>	<b>Supplies &amp;</b>	<b>Other</b>	<b>Debt</b>	<b>Capital</b>	
	<b>Costs</b>	<b>&amp; Contracted</b>	<b>Materials</b>	<b>Operating</b>	<b>Service</b>	<b>Outlay</b>	<b>Total</b>
<b><u>APPROPRIATIONS(Expenditures):</u></b>							
35 - Food Service	\$ 5,412,624	\$ 4,580,717	\$ 427,500	\$ 25,000	\$ -	\$ -	\$ 10,445,841
<b>Total Food Service Expenditures</b>	<b>\$ 5,412,624</b>	<b>\$ 4,580,717</b>	<b>\$ 427,500</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,445,841</b>

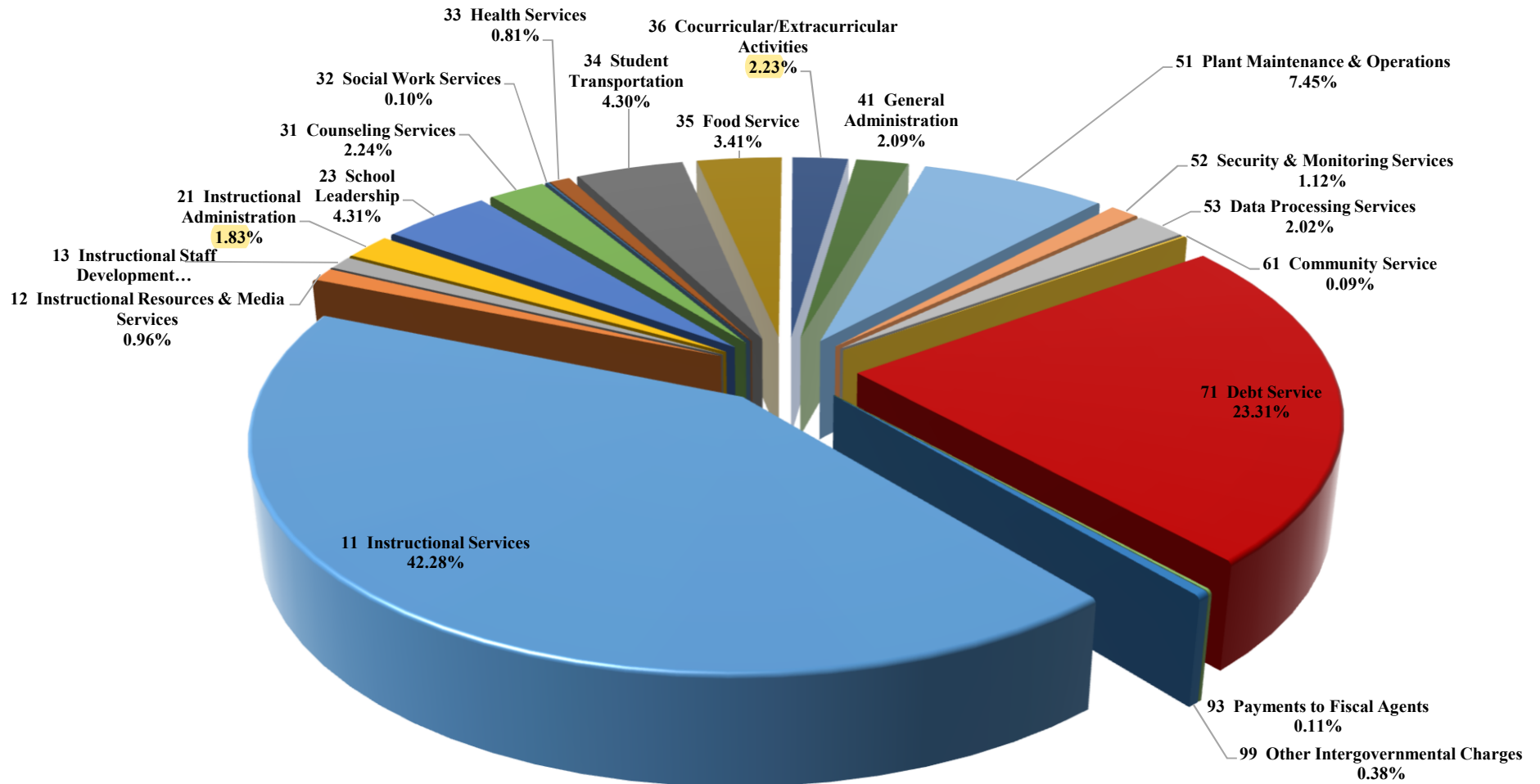
**DEBT SERVICE FUND**

	<b>6100</b>	<b>6200</b>	<b>6300</b>	<b>6400</b>	<b>6500</b>	<b>6600</b>	
	<b>Payroll</b>	<b>Professional</b>	<b>Supplies &amp;</b>	<b>Other</b>	<b>Debt</b>	<b>Capital</b>	
	<b>Costs</b>	<b>&amp; Contracted</b>	<b>Materials</b>	<b>Operating</b>	<b>Service</b>	<b>Outlay</b>	<b>Total</b>
<b><u>APPROPRIATIONS(Expenditures):</u></b>							
71 - Debt Service (Principal)	\$ -	\$ -	\$ -	\$ -	\$ 52,264,413	\$ -	\$ 52,264,413
71 - Debt Service (Interest)	\$ -	\$ -	\$ -	\$ -	\$ 19,168,073	\$ -	\$ 19,168,073
71 - Debt Service (Fees)	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
<b>Total Debt Service Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,467,486</b>	<b>\$ -</b>	<b>\$ 71,467,486</b>

<b>Total Proposed Expenditures</b>	<b>\$ 196,408,009</b>	<b>\$ 20,578,150</b>	<b>\$ 12,232,263</b>	<b>\$ 4,700,396</b>	<b>\$ 71,467,486</b>	<b>\$ 1,189,470</b>	<b>\$ 306,575,774</b>
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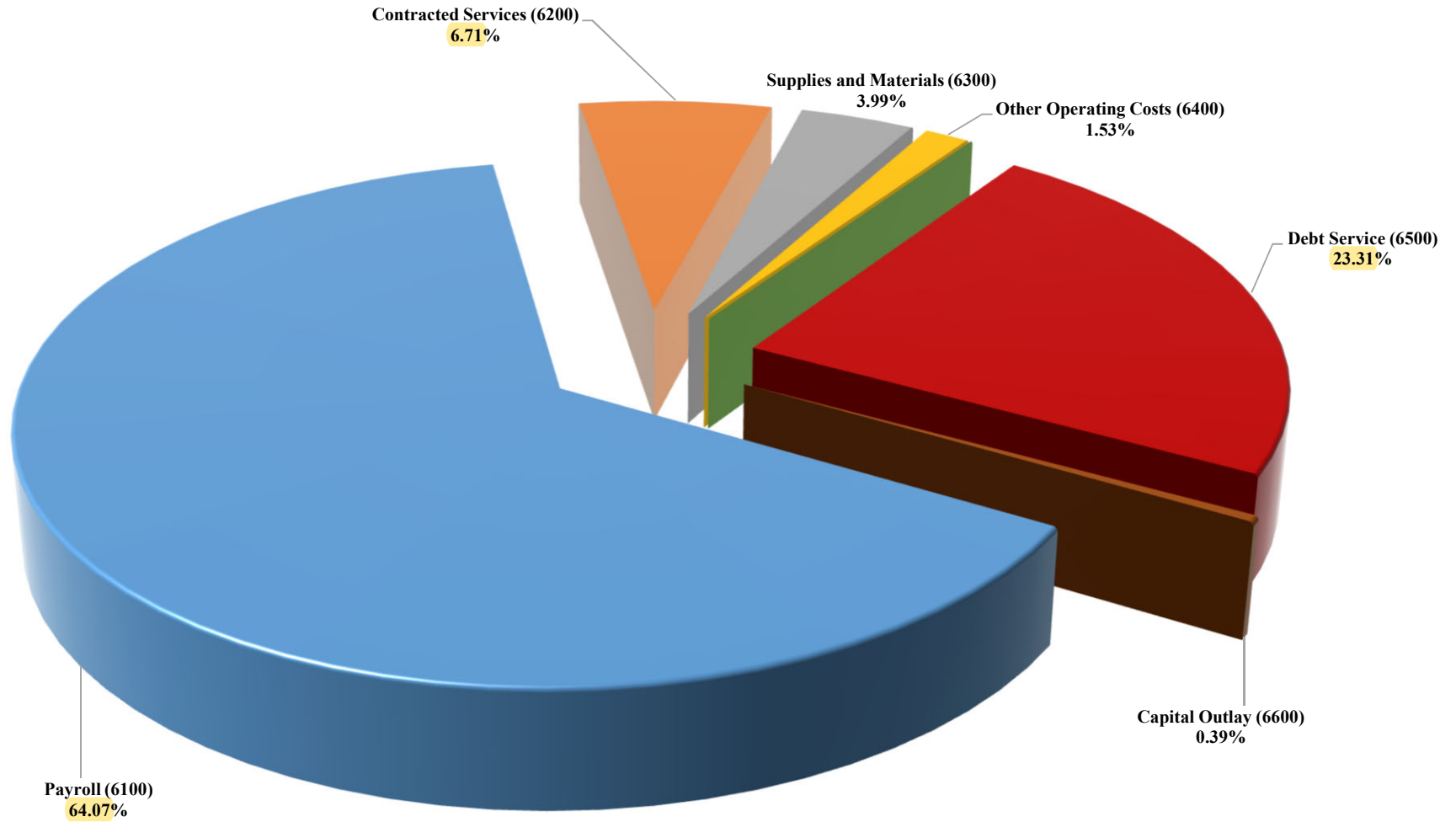


**Hays Consolidated Independent School District**  
**Proposed Annual Budget - Expenditure by Function**  
**for the Fiscal Year Ending June 30, 2023**



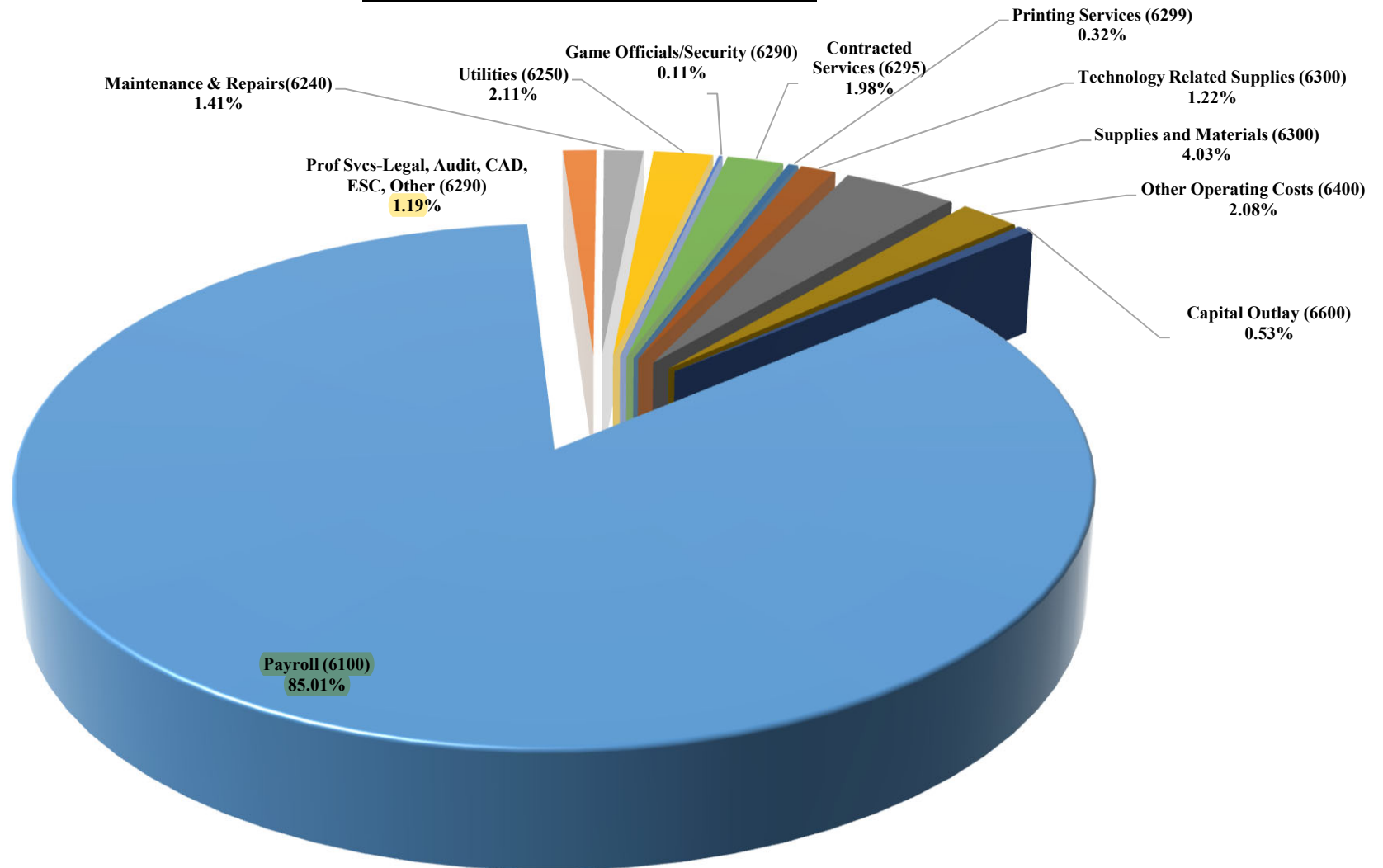


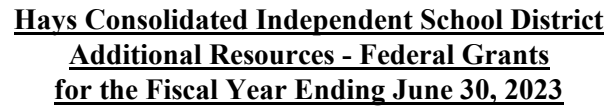
**Hays Consolidated Independent School District**  
**Proposed Annual Budget - Expenditures by Major Object**  
**for the Fiscal Year Ending June 30, 2023**





**Hays Consolidated Independent School District**  
**Proposed Annual Budget - Expenditures by Major Object - General Fund ONLY**  
**for the Fiscal Year Ending June 30, 2023**



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# **Hays Consolidated Independent School District**

## **Proposed Annual Budget**

### **Supporting Documentation**







# General Fund Revenue

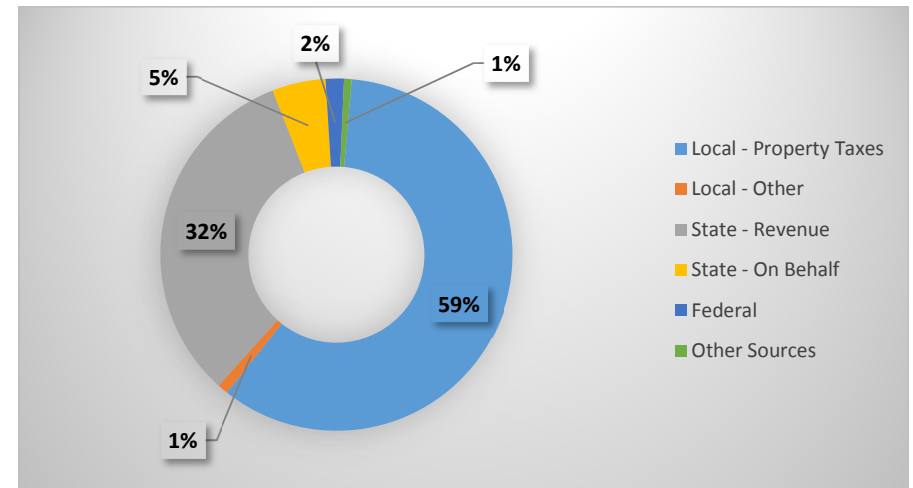
Revenue for Hays CISD comes from two major sources; local property taxes and state foundation revenue.

Included in House Bill 3 was the move to current year property values in determining the Foundation School Program (FSP) entitlement. The move to current year values eliminates any potential mismatch between the values a district was using as a base for local tax collections and the values used by the state to compute a district's local share of the FSP. The move to current year values eliminated any "funding lag" under old law where as long as property values continued to rise year-after-year, many districts were able to spend those funds that were outside the funding formulas.

Total tax collections are estimated at **\$125,232,959** and state (FSP) allocation is estimated at **\$68,830,975**.

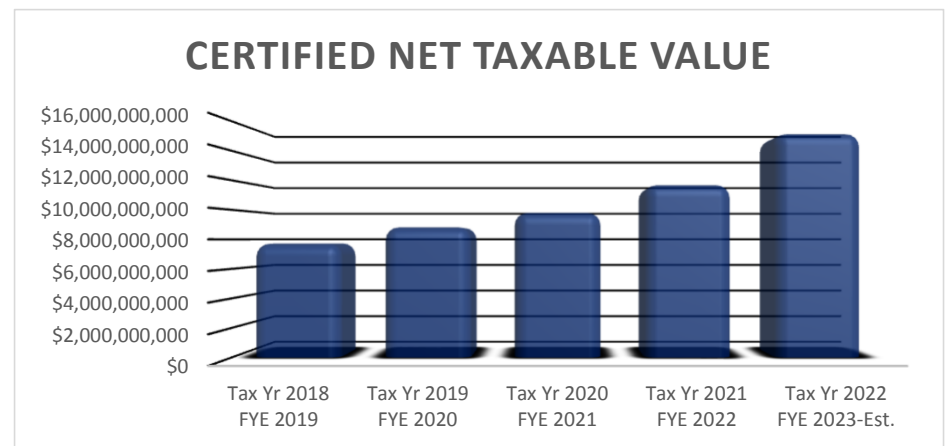
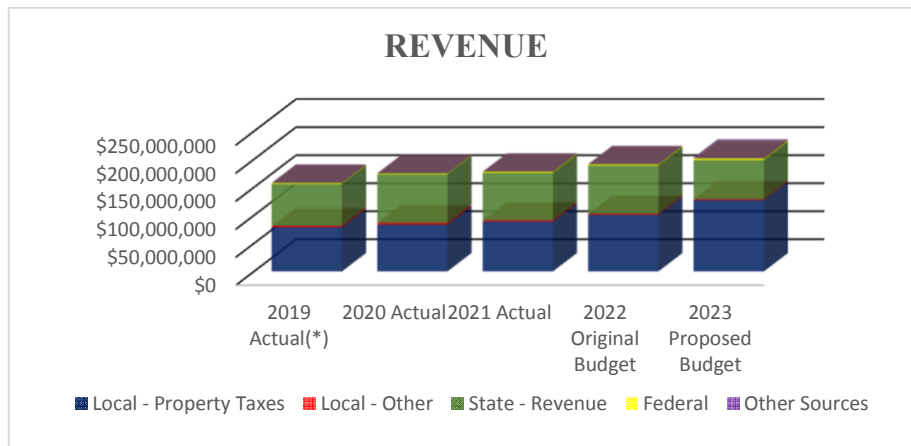
The district will earn a Fast Growth Allotment of approximately \$3.2M for the 2022-23 school year however this funding is earned on a year-by-year basis depending upon the average growth in the district for the prior three years compared to the same growth in other districts around the state. This allotment should be considered "one-time funding" based on approval each legislative biennium.

The district will received approximately \$450,000 in New Instructional Facilities Allotment (NIFA) for the 2022-2023 budget year. This allocation is for the opening of Sunfield Elementary . NIFA funding is for the first two years of a new campus opening.



## Assumptions

- Demographer's 2021 4th Quarter - 22,877 students.
- Average Daily Attendance (ADA) rate - 95%.
- Estimated 2022-2023 Refined Average Daily attendance - 21,431.05 students.
- Estimated 32% increase in state value over prior year - \$15,067,640,407.
- Estimated 34% increase in CAD Certified Values over prior year - net taxable value \$13,972,363,574.
- Estimated tax rate for M&O - \$.8546; Estimated tax rate for I&S - \$.4877. Texas Education Agency will provide actual calculation before August 1st.



**2023 Proposed Budget for General Fund Revenue**

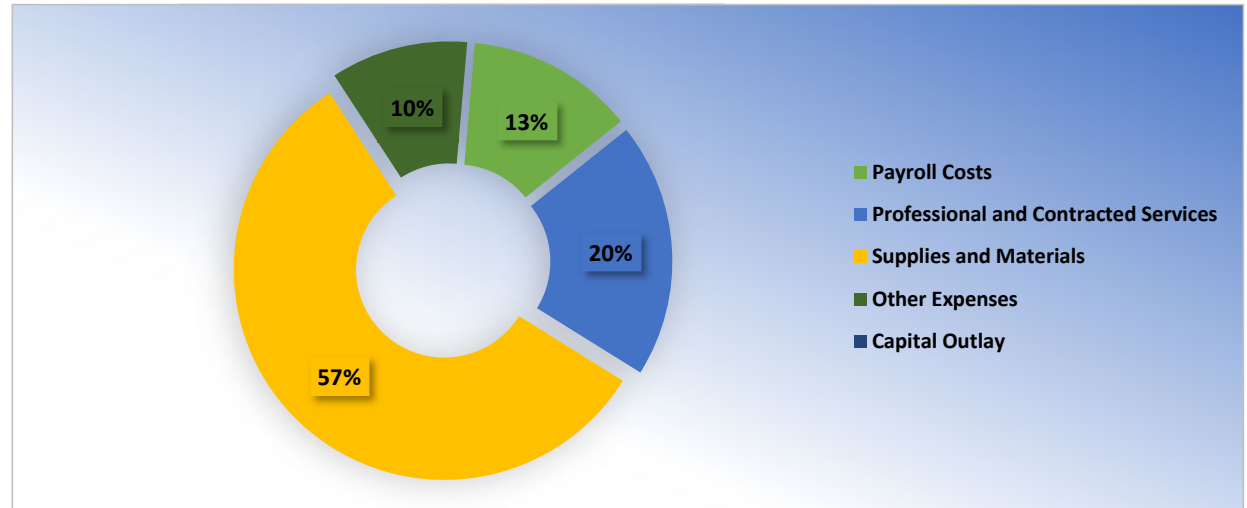
**\$ 213,526,949**



The District has a total of **26** campuses including **3** comprehensive high schools, **1** alternative high school, **6** middle schools, **15** elementaries, and **1** Impact Center. Projected enrollment for the 22/23 year is **22,877**.

Campus Principals plan their budgets with their secretaries or bookkeepers for their specific campus needs. Compensatory Education funds are included in campus budgets and are allocated to the campus based on their qualifying population. The campus also has a Print Shop allocation, used for print jobs at the District Print Shop. Elementary campuses receive a separate allocation for after school club programs. Typically these funds are used to pay teachers and purchase supplies for after school clubs.

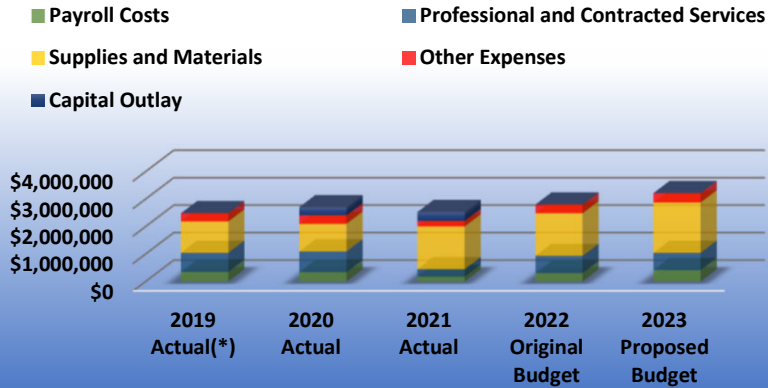
## All Campuses Proposed Budget



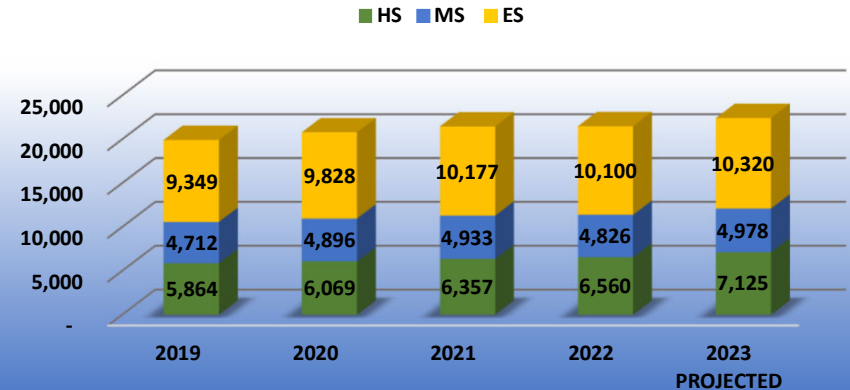
### Assumptions

- Campus budget allocations are determined by enrollment.
- Projected enrollment for 22/23 is 22,877 per demographer latest report.
- Increased amounts due to enrollment.
- Print Shop budget allocation added to campus budget proposal.
- Sunfield Elementary opens in 22/23.

### Campus Expenditures



### STUDENT ENROLLMENT

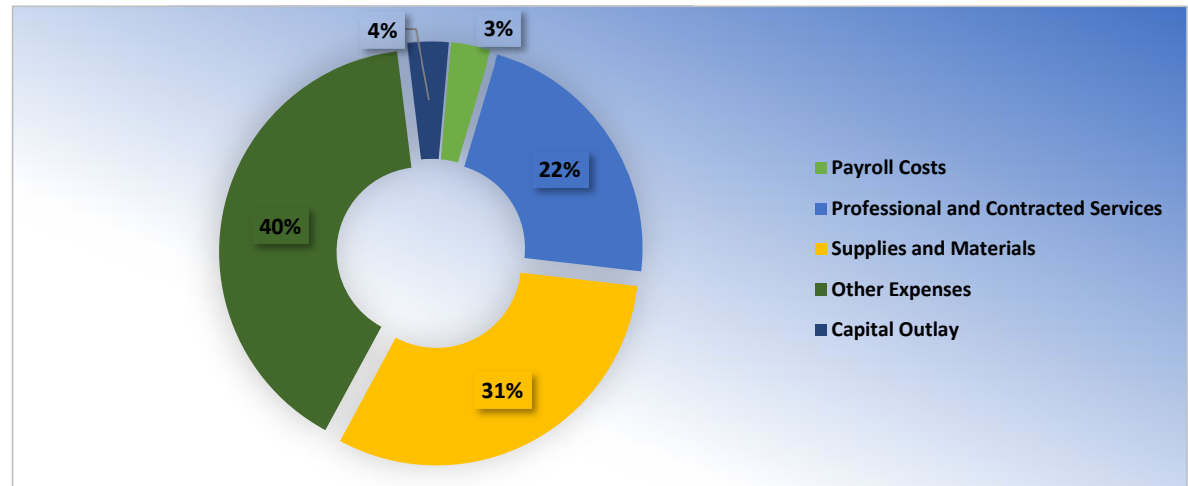


**2023 Proposed Budget for All Campuses**  
**\$ 3,215,866**



The Fine Arts department is part of the Curriculum and Instruction Department and includes **TEKS based courses** in art, music, band, choir, orchestra, mariachi, dance and theatre. At the elementary level, art and music are offered to students in kindergarten through fifth grades at fifteen campuses with many campuses also including pre-kindergarten students in these courses. Art, dance, band, choir and theatre are offered at all six middle schools and three high schools with the addition of mariachi at Wallace, Chapa, and Simon Middle Schools and Lehman High School. Beginning strings / orchestra is the newest addition to the middle schools and will include sixth - eighth graders in 2022-23. Art is also offered at Live Oak Academy. The Fine Arts courses have the unique capability of teaching academic content as well as developing creativity, social skills and an outlet for expressing emotions. There are approximately **7,708** elementary students enrolled in art and music and **8,426** enrolled in secondary fine arts programs for a total of **16,134** students taught by **117** teachers. The Fine Arts department also manages the Performing Arts Center where UIL, district and campus performances as well as art exhibits are held each year.

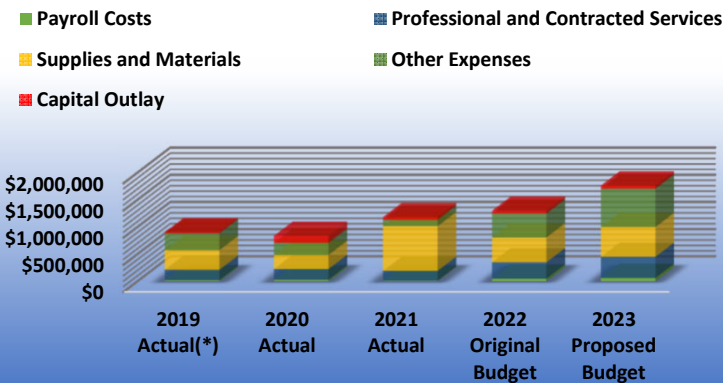
## Fine Arts Proposed Budget



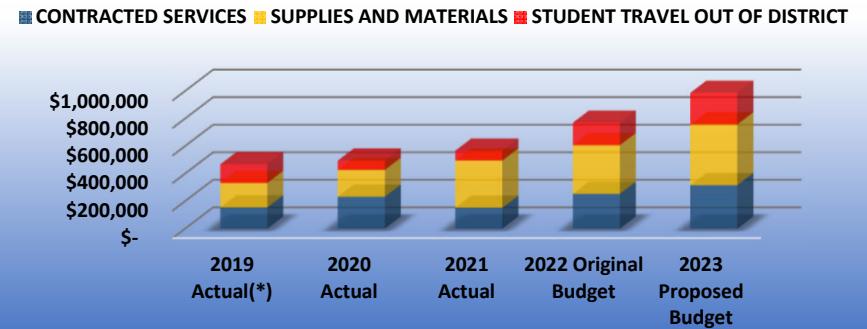
### Assumptions

- The campus and program allocations are determined by enrollment in the individual programs, expanding this allocation to Art, Theatre, and Dance programs for 22/23.
- Increase for student and staff travel for state conferences, art exhibits, performances, and UIL or equivalent competitions.
- Increase for one vehicle lease for Fine Arts Director.

### Fine Arts Expenditures



### CONTRACT SERVICES, SUPPLIES, AND STUDENT TRAVEL EXPENDITURES



**2023 Proposed Budget for Fine Arts**

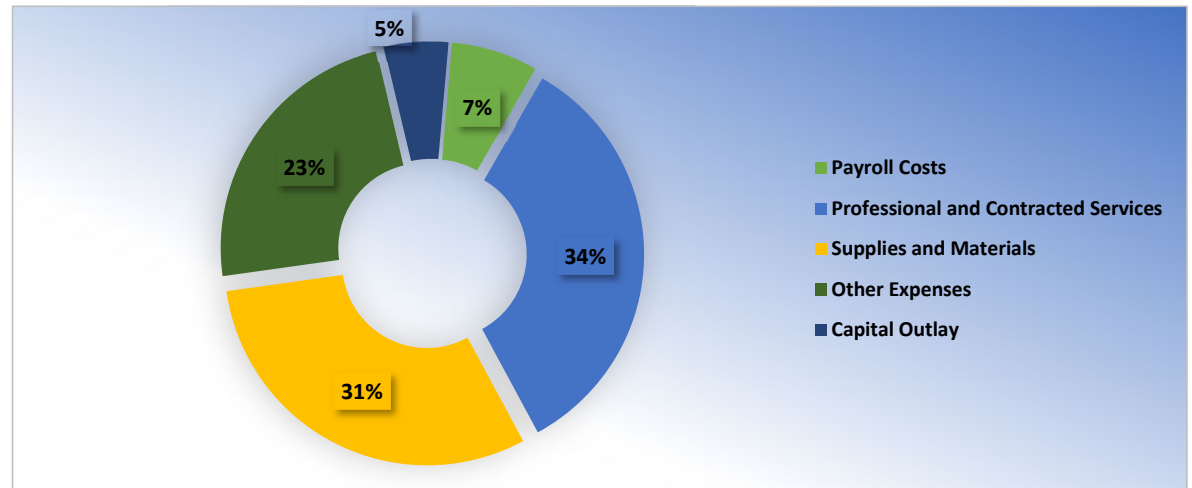
**\$ 1,760,861**



The Hays CISD Athletics budget serves the District's high school and middle school campuses. There are approximately **5,200** boy and girl student-athletes district wide. These student athletes are served by numerous coaches and coordinators who mentor, counsel, train and supervise these student athletes. There are also athletic trainers who provide treatment and support to the student's athletes before, during, and after an athletic competition. Our mission is "to create a sense of engagement and belonging amongst our student-athletes while increasing their connections to their school and community.



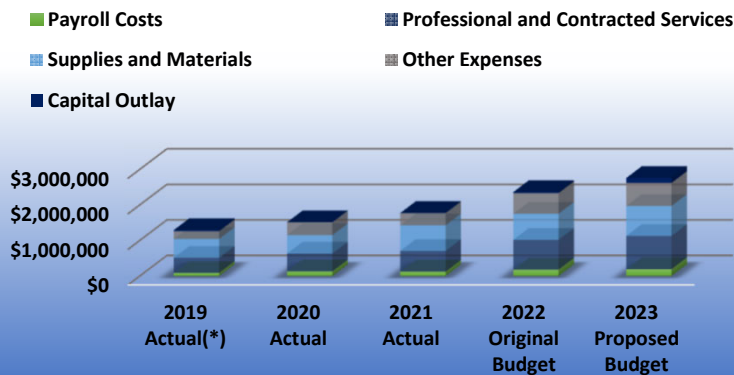
## Athletics Proposed Budget



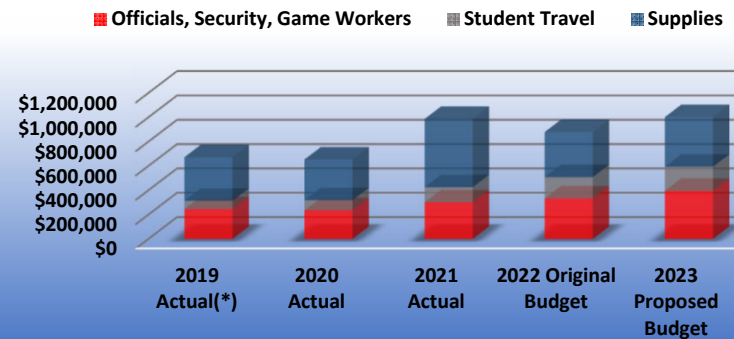
### Assumptions

- Increase requested for rising cost of travel, including regular season and post season.
- Groundskeeping budget re-allocated to Athletics from M&O for 22/23.
- Increases for insurance for student athletes.
- Increases for some capital outlay items such as football blocking sled, pole vault pit, dugout storage, etc.

### Athletics Expenditures



### OFFICIALS, STUDENT TRAVEL, SUPPLIES EXPENSES



**2023 Proposed Budget for Athletics**

**\$ 2,756,261**

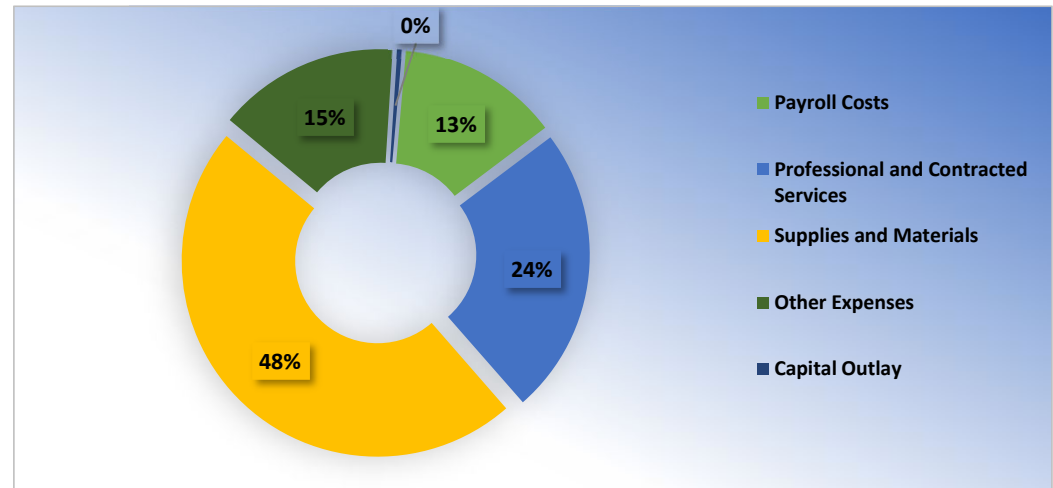


## Curriculum and Instruction Proposed Budget

Hays CISD's Curriculum & Instruction Department supports all areas of academics for the District's approximately **22,877** students at the **26** campuses. In addition, the department supports all teachers, principals, assistant principals, instructional staff, and paraprofessionals.

The C&I Department consists of (administers) **special education, 504, RTI, dyslexia, co-curricular, extra-curricular, CTE, health, advanced academics, gifted and talented, early childhood, extended day services, career and college readiness, counseling, digital learning, literacy, mathematics, science, social studies, electives such as music, fine arts, physical education, and sports, etc., assessment and accountability, multi-languages, English as a second language, drop out recovery, attendance and discipline** for Hays CISD.

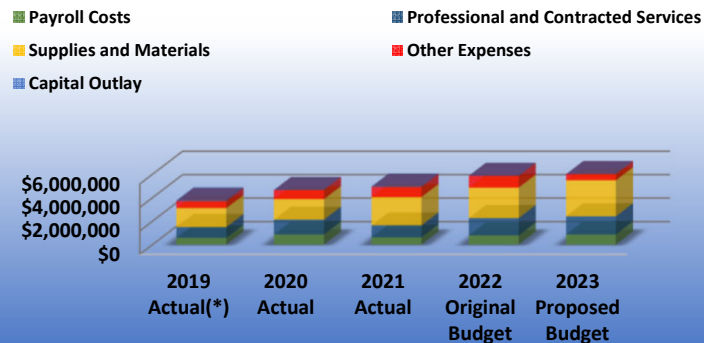
Approximately **80%** of the department's budget directly supports campus costs including intervention services, early learning centers, textbooks, campus staff development (registration; substitutes; travel; materials and supplies), central library reading materials, equipment, instructional and nursing supplies, software licenses and consumables.



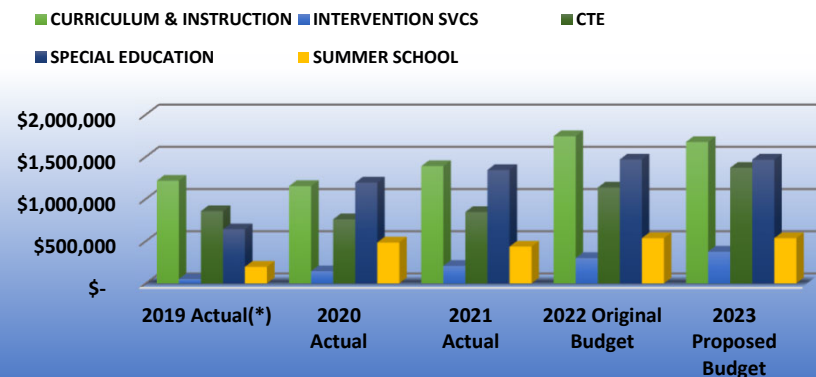
### Assumptions

- Maintain 21/22 budget totals for areas under Curriculum and Instruction not tied to services related to enrollment.
- Increase CTE proposal due to enrollment/ more class offerings at MS level.
- Diversity Advisory Council budget re-allocated to C&I responsibility.
- Increase for Counseling services including training, materials, equipment,& licenses.

### CURRICULUM & INSTRUCTION EXPENDITURES



### Department Expenditures



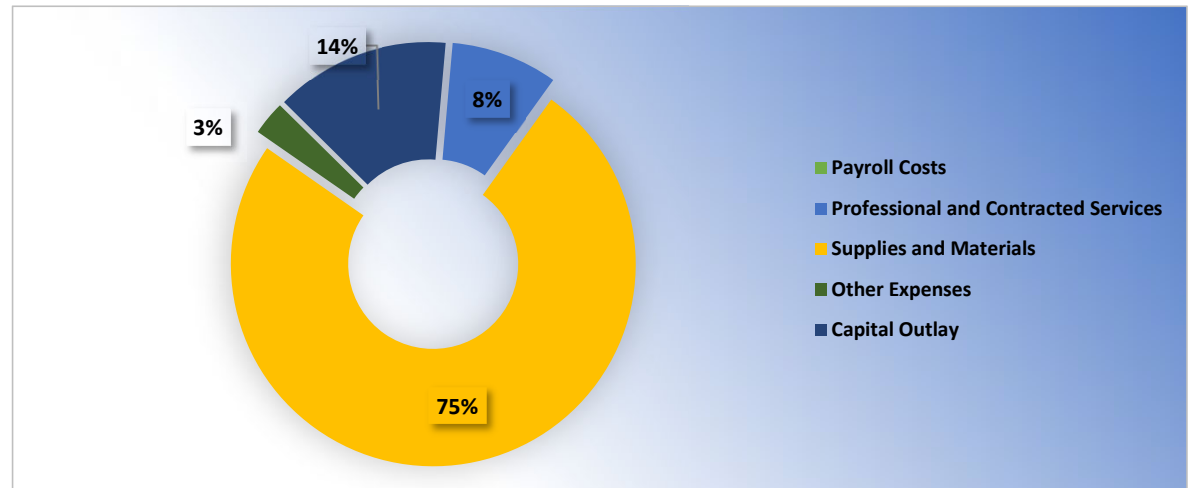
**2023 Proposed Budget for Curriculum & Instruction**

**\$ 6,468,200**



## Transportation Proposed Budget

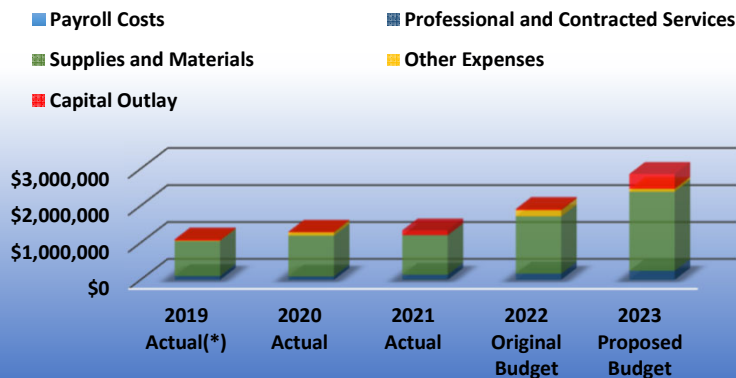
The Transportation department is the largest auxiliary department within the operations umbrella. The department's 250 plus employees are dedicated to providing safe and efficient transportation to the students and staff of the district. In the 2020-21 school year, over 2.1 million miles were logged, including 78 regular routes and 33 special needs routes, over 2,000 extra-curricular field trips completed, and approximately 8,000 students transported daily. The transportation department also provides support to the superintendent with information to determine school closure status and assist with accident investigation involving school district vehicles, and maintains over 130 white fleet vehicles. The district has approximately 226 yellow and white buses on the road daily and are proud to be the driving force of



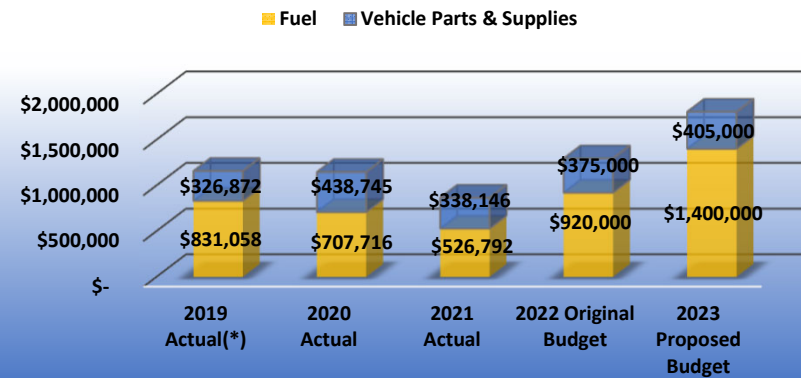
### Assumptions

- Increase due to diesel/ gas prices (estimated 66% increase).
- Increase for DOT physicals, drug screens, and more staff with CDL.
- Increase for proposed purchase of 4 additional white activity buses.

## Transportation Expenditures



## Vehicle & Fuel Expenditures



**2023 Proposed Budget for Transportation**

**\$ 2,863,267**



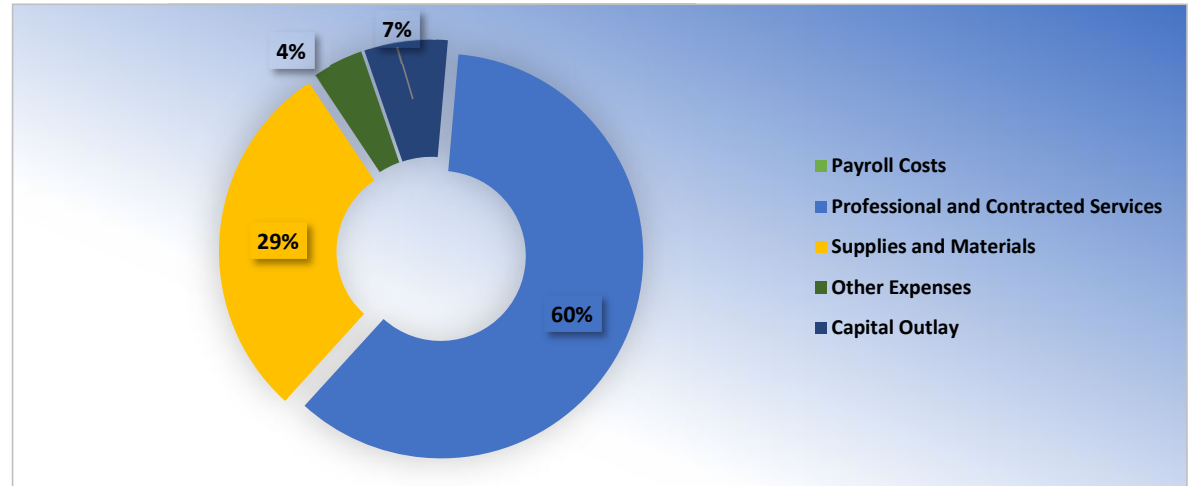


## Maintenance & Operations Proposed Budget

The Maintenance Department staff is dedicated to providing the best customer service to all Hays CISD employees, students and stakeholders.

The department consists of 68 specialized tradesmen in carpentry, HVAC, energy management, electrical, plumbing, paint, grounds, irrigation, athletic fields, integrated pest management, playgrounds tech, fire alarm tech, and life safety. We perform emergency, reactive and preventative maintenance throughout the district. Our daily work includes HVAC, electrical, plumbing, elevator, fire sprinkler lines, water line breaks, fire alarm systems, gas emergencies, irrigation line breaks, playground repairs, mowing, trimming, asphalt repairs, painting, fire lanes and parking lot striping, broken window repair, indoor air quality testing and resolution, pest control, and roofing and flooring issues. We are on call 24/7/365.

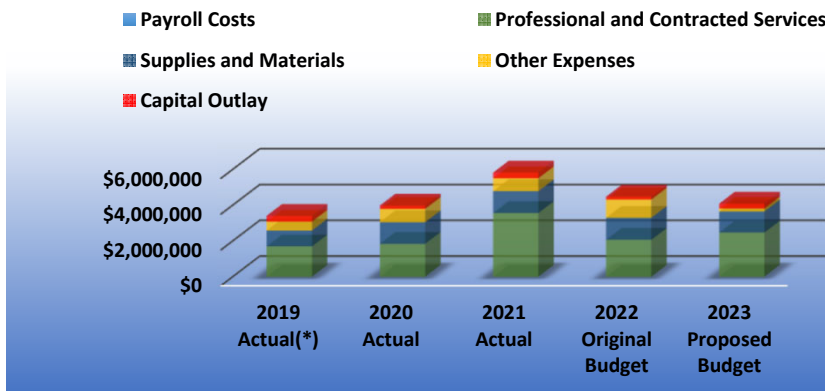
Our District encompasses 4,100,486 square feet and 819.47 acres. We have processed 15,408 work orders so far during the 21/22 budget year.



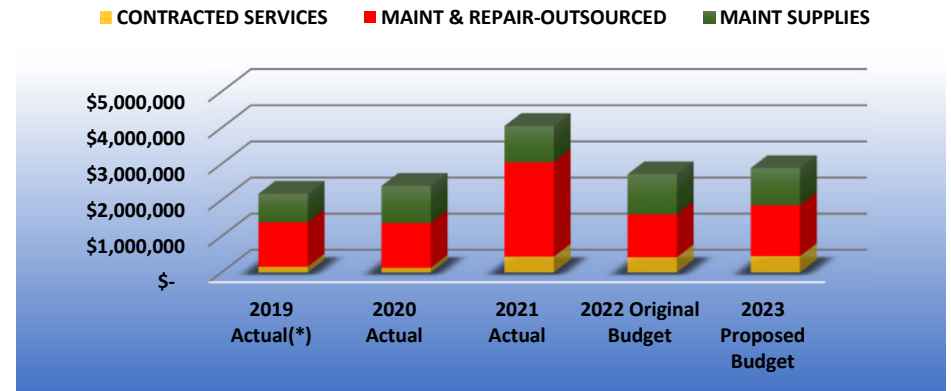
### Assumptions

- Increase due to the additional square footage (Sunfield Elementary & other campus additions)/ Johnson HS no longer under warranty.
- Initiated Construction budget for 22/23 with portions of funding coming from COO's budget.
- Increase contract for HVAC service and preventative maintenance agreements & districtwide AC filter service; Schindler Elevator service agreement; monthly monitoring and repairs for fire systems
- Increase for 3 new lease vehicles for 22/23.

### M&O Expenditures



### Department Expenditures



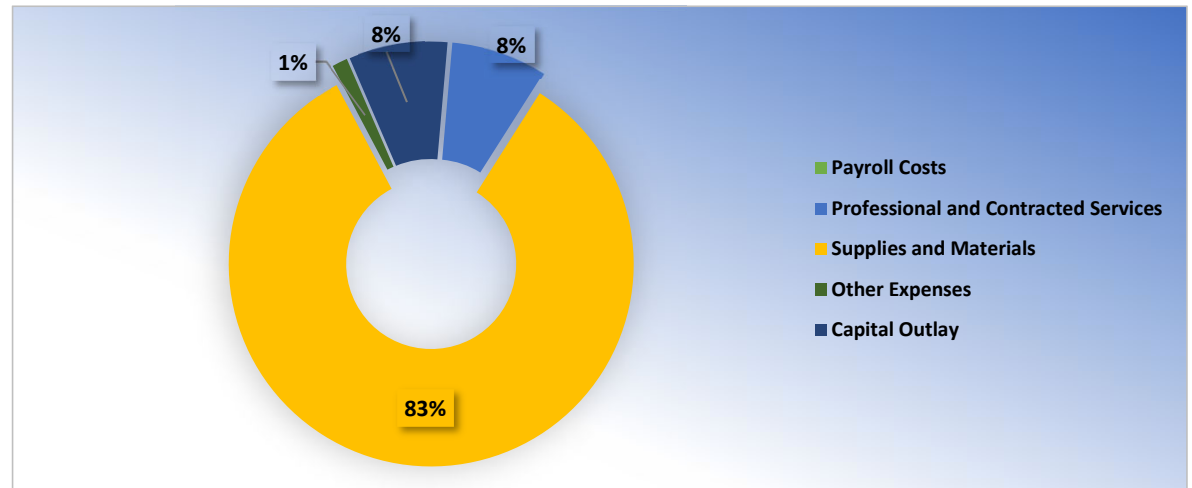
**2023 Proposed Budget for M&O**

**\$ 4,082,969**



The custodial team at Hays CISD consists of 177.5 campus and core team members who clean, supply, and stock materials for the upkeep of 4.1 million square feet daily, approximately 22,500 square feet per team member. When you arrive at a campus, their work is always on display. Custodial team members not only clean within the campus, their duties also include picking up trash around the buildings and in parking lots, moving and assembling furniture, moving teachers within the building, pest control activities, minor repairs, hanging school banners, covering additional campus sporting events and field days, cleaning the cafeteria up to 4 times per day, monitoring students when needed, changing light bulbs, un-clogging toilets, checking fire extinguishers monthly, and running school errands as needed.

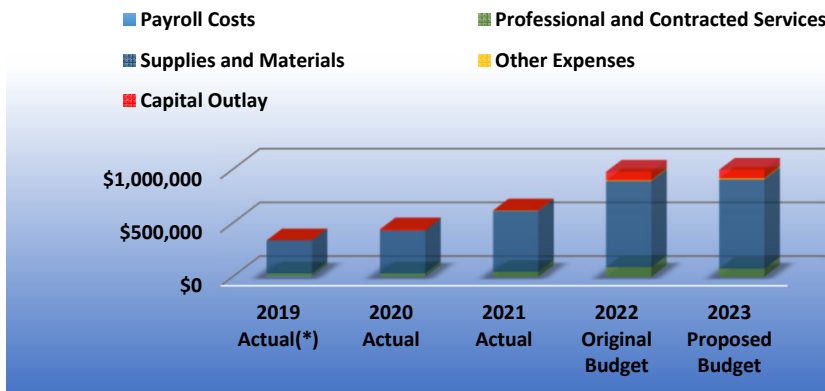
## Custodial Proposed Budget



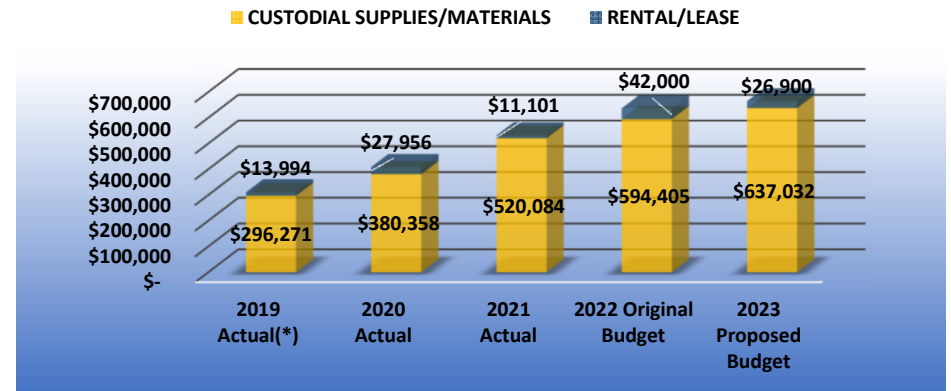
### Assumptions

- Increase in supplies proposal due to inflation, additional square footage (including Sunfield Elementary and other campus additions)
- Increase in supplies due to heightened disinfecting protocols.
- Increase contract service proposal for staff coverage due to absences/ unfilled positions.
- Uniform proposal increase to include shoes and uniforms for additional staff.

## Custodial Expenditures



## Department Expenditures



**2023 Proposed Budget for Custodial**  
**\$ 996,867**

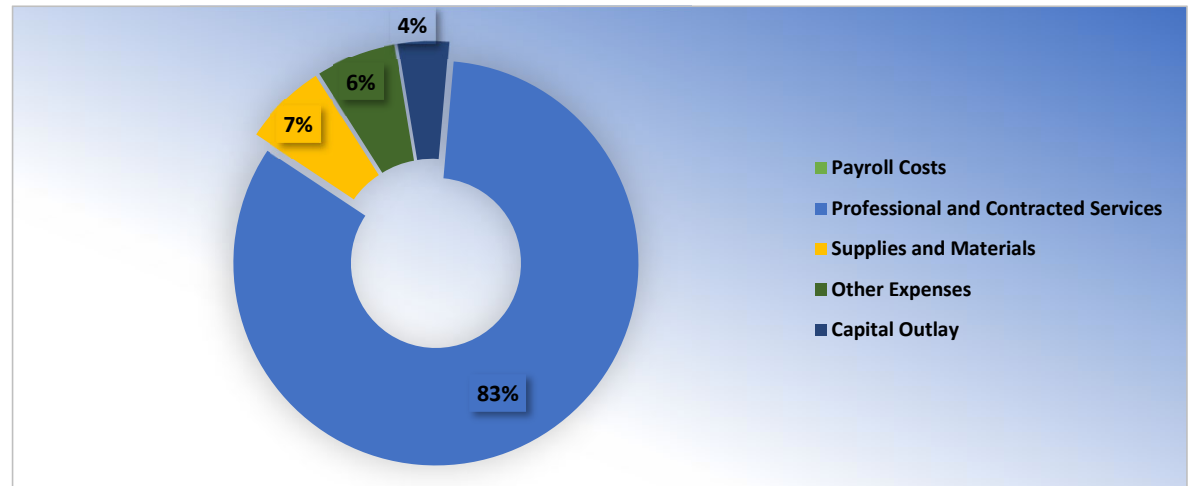




Security's budget continues to grow, pulling resources from multiple budget sources. Director Jerri Skrocki is responsible for overseeing the budget for School Resource Officers (SRO), drug dog service, district radio maintenance, and all other district safety and security related initiatives.

The District has contracted with the Hays County Sheriff Department to provide 12 SRO's for 2022-23.

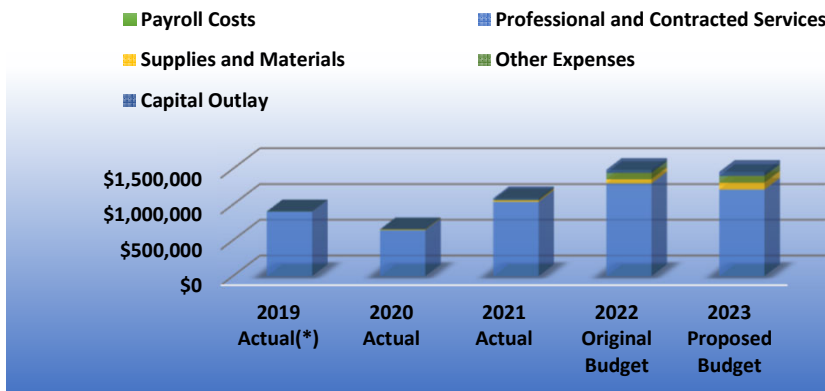
## Security Proposed Budget



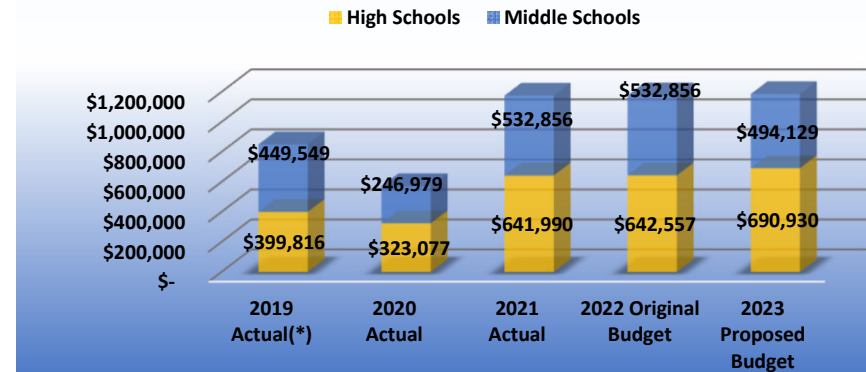
### Assumptions

- Increase SRO contract proposal for 22/23.
- Increase for radio maintenance (Transportation added 28 new buses from 2021 bond)
- Increase for software price increase/ new software including WxSentry Sport, Navigate 360.
- Increase for 2 new lease vehicles proposal.

## Security Expenditures



## SRO Expenditures



**2023 Proposed Budget for Security**  
**\$ 1,458,329**

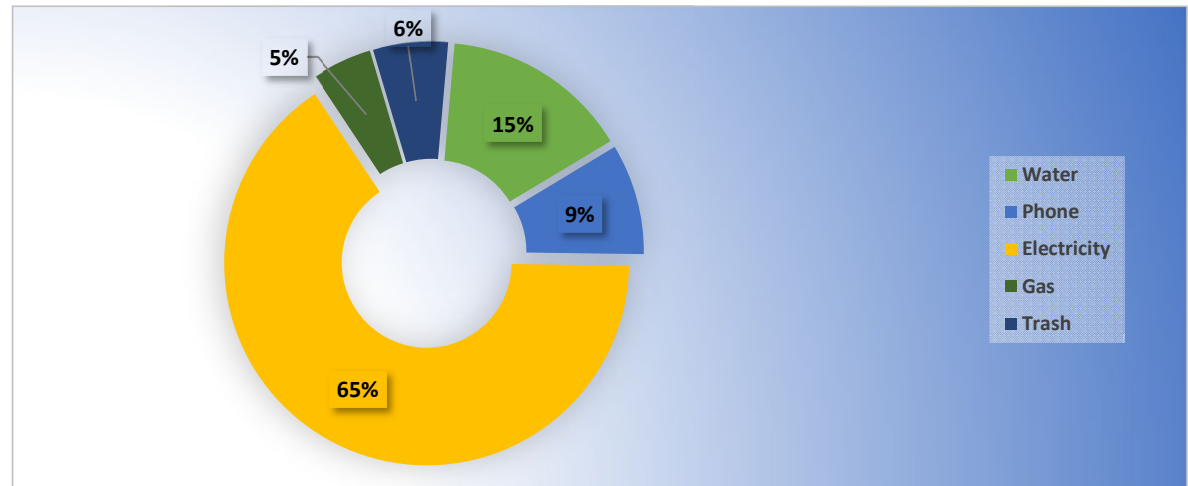


The District currently has 39 school campuses and other facilities that require utility services. Utilities include water, irrigation water, phone/internet, electricity, gas, and waste disposal.

Total square footage of all District buildings is approximately 4,110,486. All combined utilities are \$.81 per square foot.

The District contracted with Cenergistic services (behavioral energy management program) in fiscal year 2020 to assist with managing utility costs to achieve optimum efficiency.

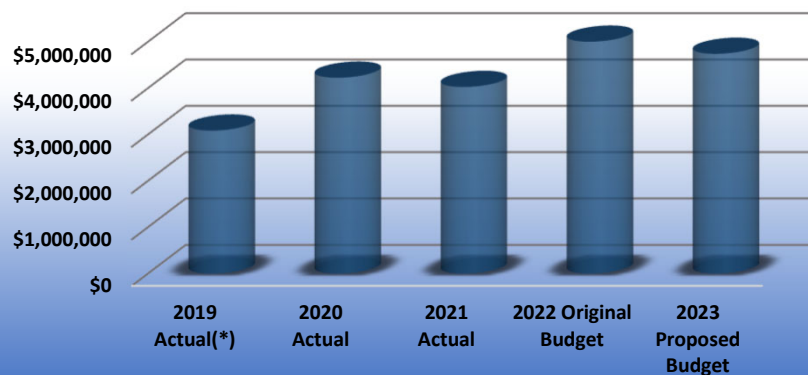
## Utilities Proposed Budget



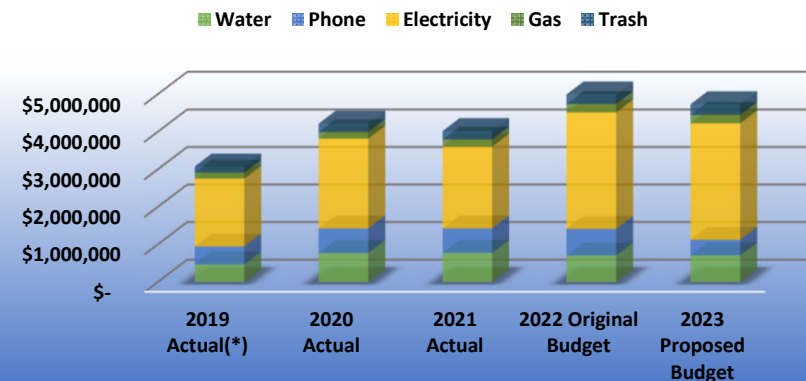
### Assumptions

- Decrease largely due to the re-allocation of expenses/ budget previously categorized as Utilities related to telephone/ internet services now allocated under Technology's budget.

### Utility Expenditures



### Utility Type Breakdown



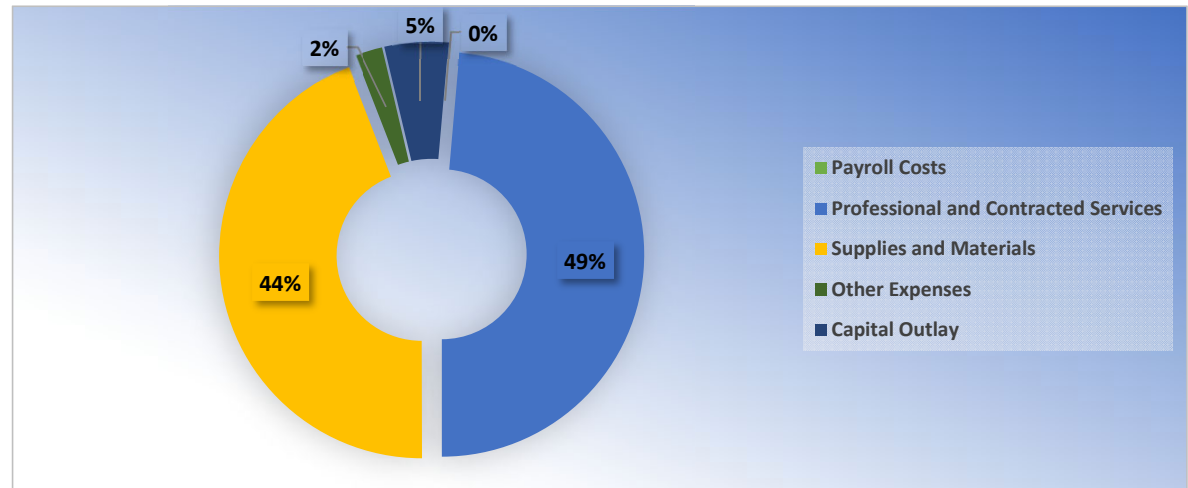
**2023 Proposed Budget for Utilities**

**\$ 4,738,118**



Hays CISD Technology Department consists of dedicated staff members that support all technology functions including network operations, desktop support, help desk, surveillance, keyless entry, software support, database management and student/employee data services. The department manages the user accounts for over 3,600 employees and roughly 22,000 students. The network team manages over 200 physical and virtual servers. They also light over 50 miles of dark fiber and support Wide Area Network (WAN) connectivity for 30 sites. The team maintains over 2,300 wireless access points, providing wireless connectivity to over 1,300 classrooms. This year the district will roll out 1:1 mobile devices for teachers and students. This will increase our inventory to over 25,000 mobile devices and 9,000 desktops. Our mission is to provide enterprise services to support instructional and administrative functions.

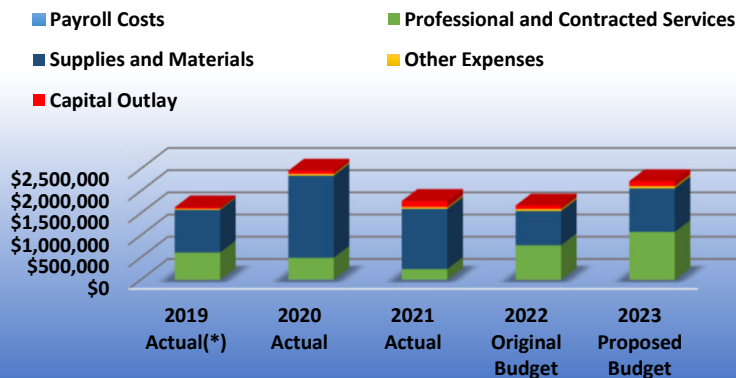
## Technology Proposed Budget



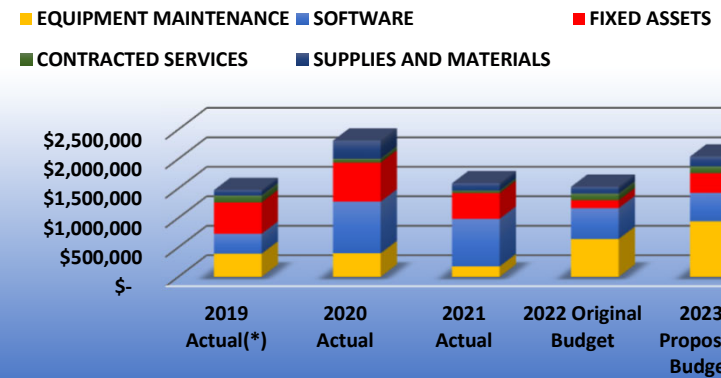
### Assumptions

- Software/ Support renewals for Technology are multi-year in nature but only budgeted each year for current amount only.
- Increase in software licenses to support FTE growth.
- Increase due to the re-allocation from Utilities those expenses associated with Tech maintenance.
- Increase for proposal to add 2 new lease vehicles (growth)

### Technology Expenditures



### Professional Expenditures



**2023 Proposed Budget for Technology**

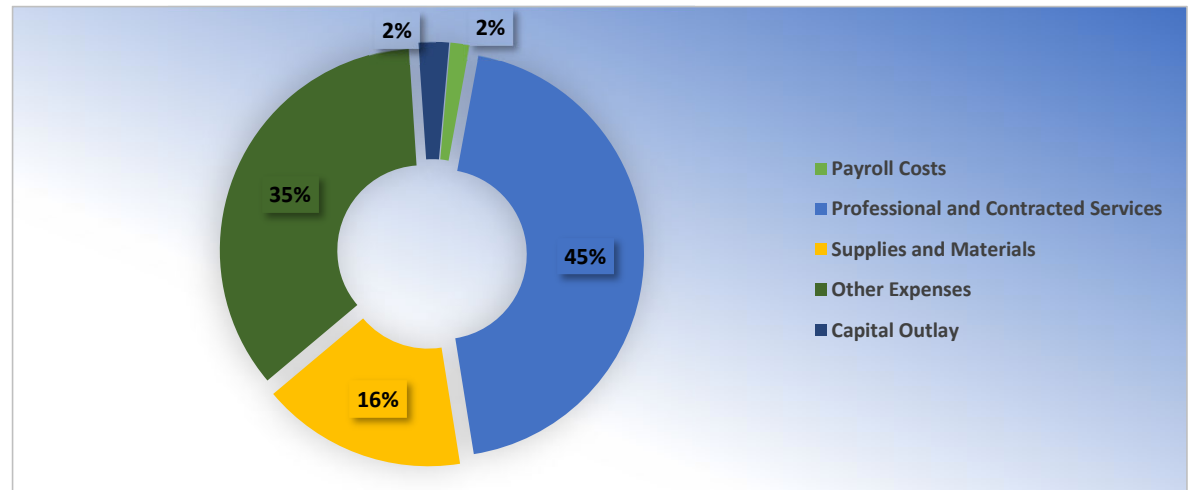
**\$ 2,224,471**



## General Administration Proposed Budget

General Administration is made up of multiple departments including the Superintendent's office, School Board, Communications, Human Resources, and the Finance Division including Payroll, Purchasing, Accounts Payable, Budget, and Accounting.

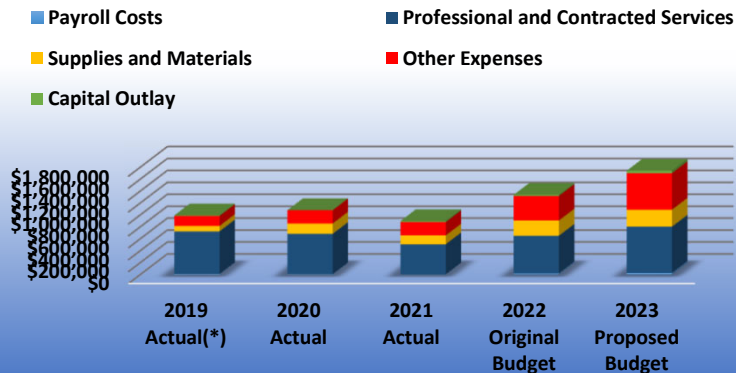
For 22/23 we are welcoming the District's PONY team to this budget "category".



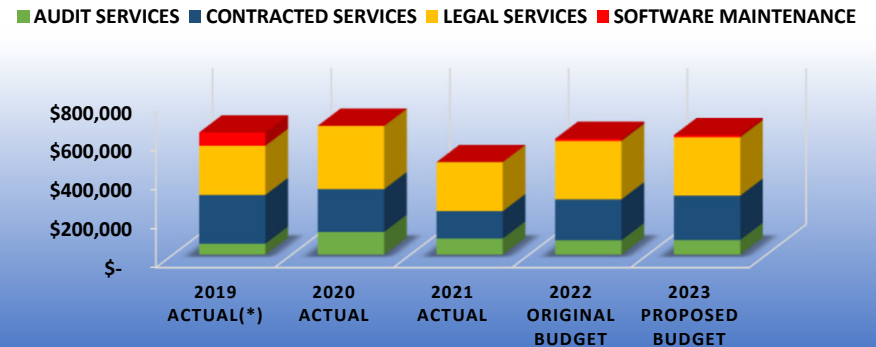
### Assumptions

- Increase due to the addition of the District's "PONY" team in this category and the proposal for 3 new lease vans associated.
- Increase in most supplies/ services affected by inflation.
- Increase in HR proposal for a number of district initiatives including bachelor and master degree scholarships for teachers and paraprofessionals and a health plan consultant.

### Administration Expenditures



### PROFESSIONAL/ CONTRACT SERVICES EXPENDITURES



**2023 Proposed Budget for General Administration**  
**\$ 1,740,854**

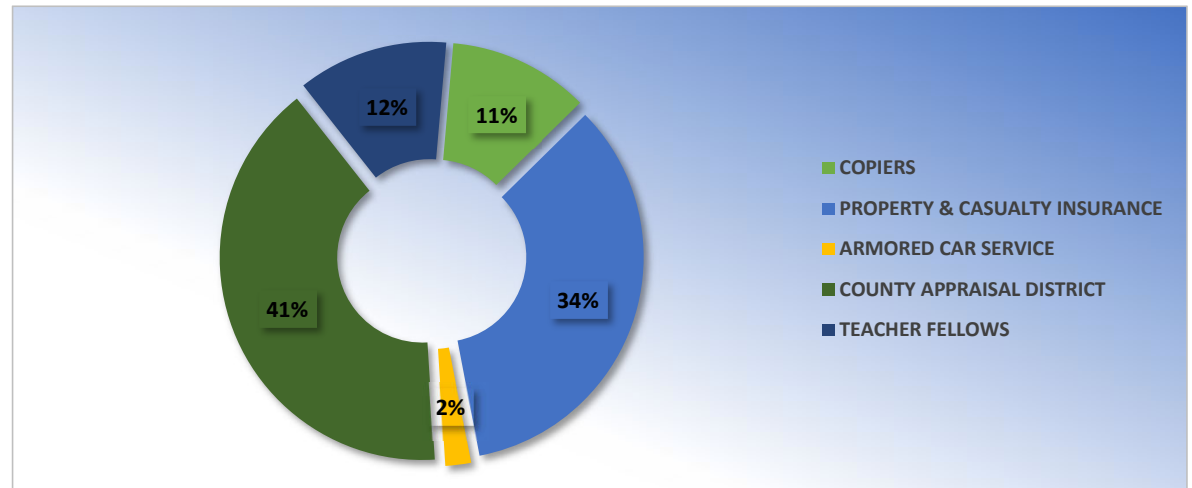


The Districtwide budget includes copier rentals for the District, County Appraisal District fees, Teacher Fellows contract fees, and Districtwide Insurance.

Teacher Fellows is a program that allows us to hire (student) teachers from Texas State University for a contracted rate.

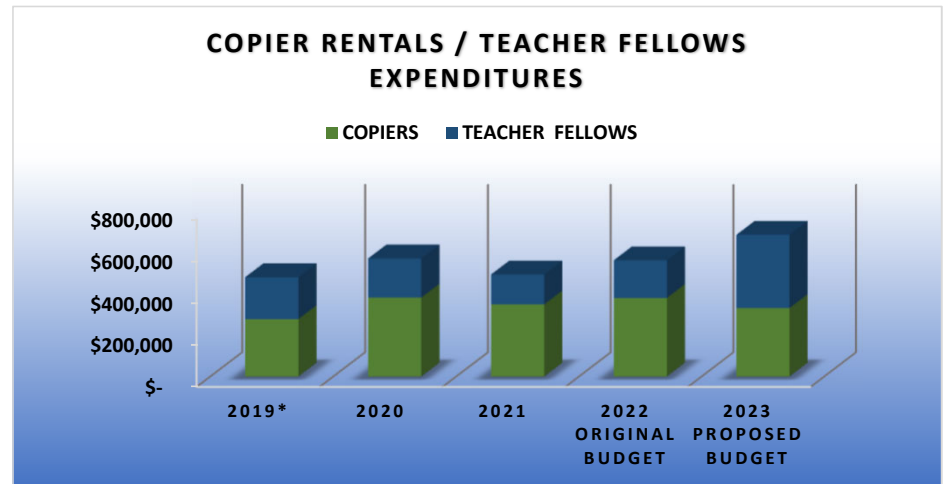
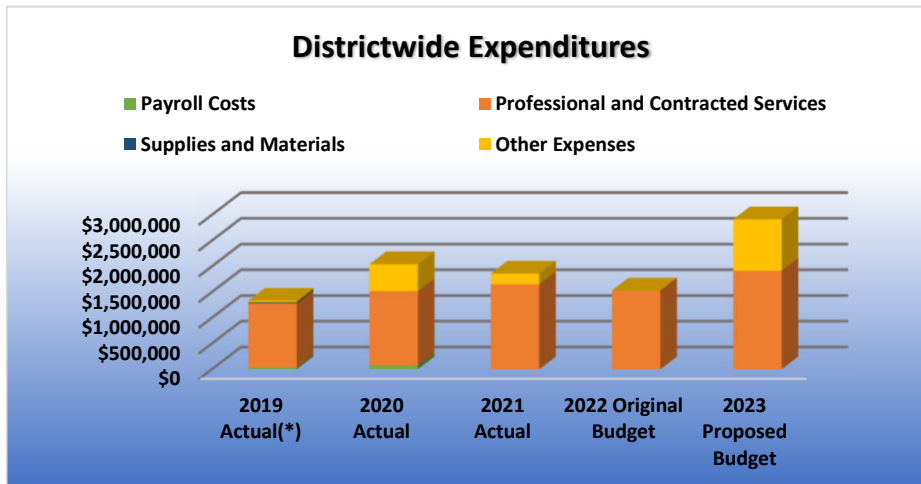
County Appraisal District assists with determining property values in order to calculate estimated revenue.

## Districtwide Proposed Budget



### Assumptions

- Increase County Appraisal District for 22/23 budget proposal.
- Increase for Teacher Fellows contract with Texas State.
- Increase for the addition of Districtwide insurance previously in the COO's budget.
- Increase for the addition of armored car service previously in Security's budget.



**2023 Proposed Budget for Districtwide**  
**\$ 2,911,618**



## Food Service Proposed Budget

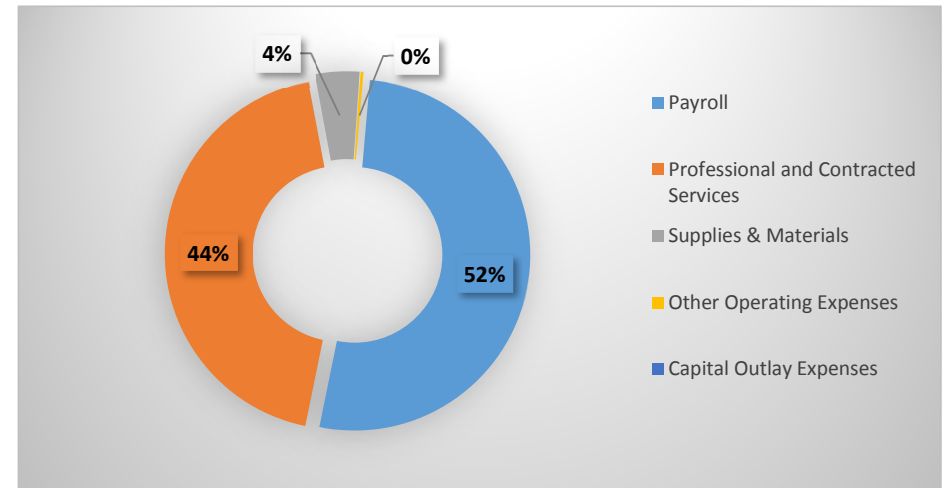
The Child Nutrition fund accounts for the District's breakfast, lunch, and summer feeding programs

The School Breakfast Program (SBP) is a federally assisted meal program operating in public and non-profit private schools and residential child care institutions.

The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or no-cost lunches to children each school day.

The Summer Food Service Program (SFSP) was established to ensure that children continue to receive nutritious meals when school is not in session. When school is out, SFSP provides free meals to kids and teens in low-income areas. The district opts each summer to operate under the Seamless Summer Option which enables us to provide nutritionally balanced meals at no cost to anyone 18 and younger at a reduced administrative burden helping to reduce district costs.

Of the District's over 22,877 students, over 3,300 attend Community Eligibility Provision (CEP) campuses where all students receive free meals and snacks. Of the students who are not attending a CEP campus, approximately 45.22% are considered to be economically disadvantaged and qualify for free and/or reduced meals.



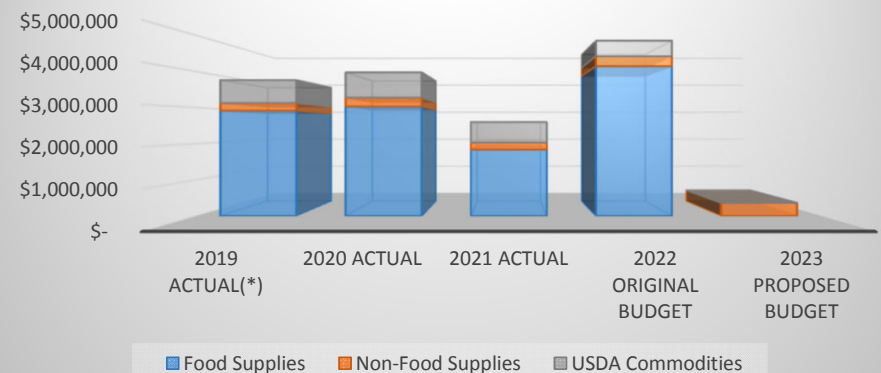
### Assumptions

- 174 feeding days
- Minimum of 22,877 students
- Free/reduced % is equal to or greater than previous year
- Meal prices are equal to or greater than previous year
- A la carte equal to or greater than last year
- Reimbursement rates increase over prior year
- Government commodities do not decrease vs prior year

### Child Nutrition Expenditures



### Child Nutrition Supply Costs



**2023 Proposed Budget for Food Service**

**\$ 10,445,841**

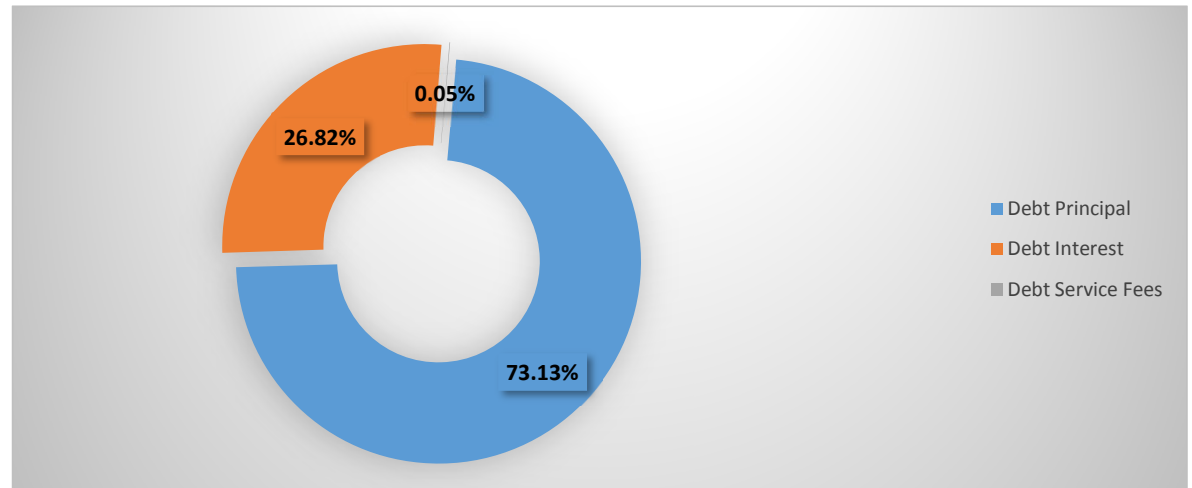




The Debt Service Fund contains monies that are restricted to pay principal and interest on debt incurred through the sale of bonds, or refunding of bonds. The proceeds from bond sales are used to finance long-term improvements to school buildings as well as equip schools. The District currently maintains a very strong credit rating of Aa2 (Moody's); AA- (Standard & Poors); AA (Fitch).

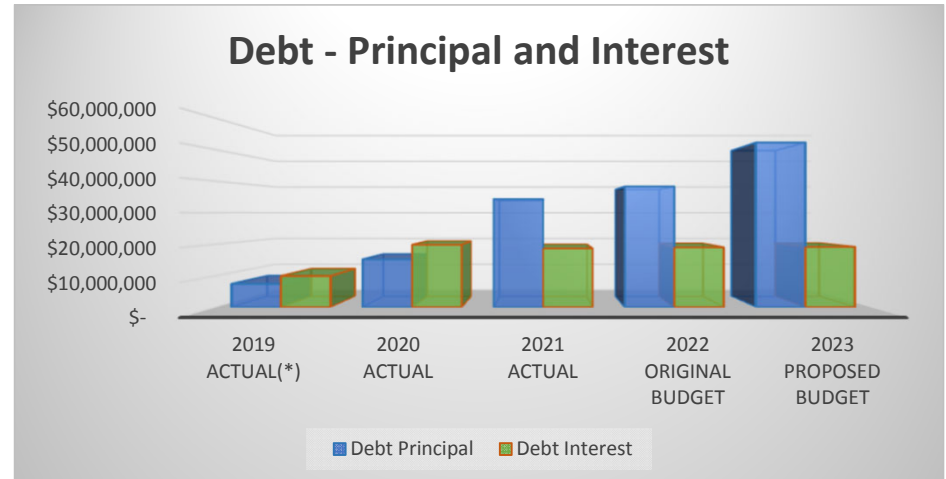
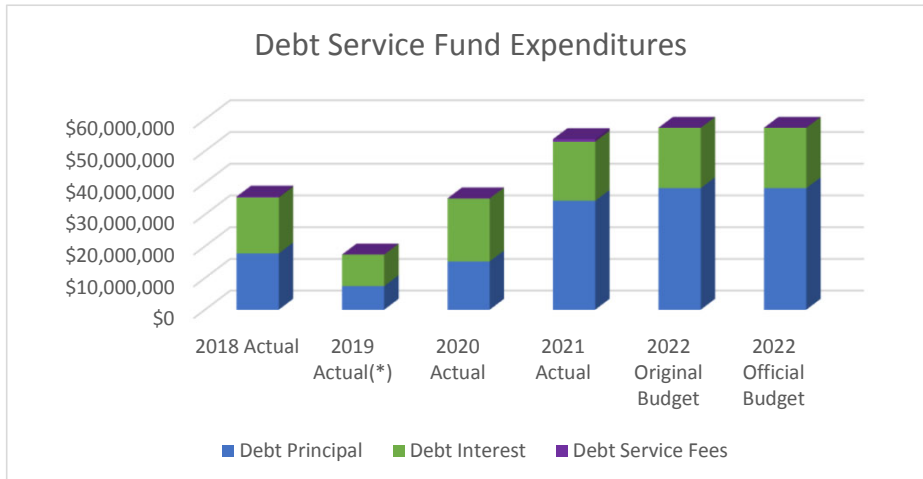
On May 7, 2022 the District's voters passed proposition A of the District's 2022 Bond totalling \$115,649,800. These bonds will be sold in whole in August 2022.

## Debt Service



### Assumptions

Principal and interest payments are budgeted per the District's debt schedule which was updated on October 12, 2021, which includes all debt currently outstanding by the District, and estimates from the District's financial advisor on the new 2022 bonds.



**2023 Proposed Budget for Debt Service**  
**\$ 71,467,486**