



2026 2027 Budget Book Summary Budgets to Adopt

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**HAYS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
REVENUES, APPROPRIATIONS AND OTHER FINANCING SOURCES
REQUIRED BUDGETS TO ADOPT
2026-2027**

		GENERAL FUND	SCHOOL NUTRITION FUND	DEBT SERVICE FUND	TOTAL
		2026-2027 PROPOSED BUDGET	2026-2027 PROPOSED BUDGET	2026-2027 PROPOSED BUDGET	2026-2027 PROPOSED BUDGET
<u>Codes</u>					
REVENUES					
5700	Local and Intermediate	131,955,540	4,338,900	91,133,522	227,427,962
5800	State	146,968,460	57,000	20,966,478	167,991,938
5900	Federal	2,651,000	9,332,000	-	11,983,000
	Total - All Revenues	<u>281,575,000</u>	<u>13,727,900</u>	<u>112,100,000</u>	<u>407,402,900</u>
APPROPRIATIONS					
11	Instruction	159,593,028	-	-	159,593,028
12	Instructional Resources and Media Services	3,139,264	-	-	3,139,264
13	Curriculum and Staff Development	1,955,758	-	-	1,955,758
21	Instructional Leadership	5,518,049	-	-	5,518,049
23	School Leadership	13,889,565	-	-	13,889,565
31	Guidance, Counseling and Evaluation Services	8,888,373	-	-	8,888,373
32	Social Work Services	712,976	-	-	712,976
33	Health Services	3,142,578	-	-	3,142,578
34	Student Transportation	12,975,226	-	-	12,975,226
35	Food Services	554,687	13,730,000	-	14,284,687
36	Co/Extra Curricular Activities	6,817,345	-	-	6,817,345
41	General Administration	10,286,959	-	-	10,286,959
51	Plant Maintenance and Operations	28,017,751	-	-	28,017,751
52	Security and Monitoring Services	6,495,615	-	-	6,495,615
53	Data Processing Services	6,847,090	-	-	6,847,090
61	Community Services	2,904,460	-	-	2,904,460
71	Debt Services	1,185,000	-	112,100,000	113,285,000
81	Facilities Acquisition and Construction	200,000	-	-	200,000
92	Recapture Payment to state	-	-	-	-
93	Payments to Fiscal Agents	400,000	-	-	400,000
99	Intergovernmental Charges	1,900,000	-	-	1,900,000
	Total - All Appropriations	<u>275,423,724</u>	<u>13,730,000</u>	<u>112,100,000</u>	<u>401,253,724</u>
OTHER FINANCING SOURCES/(USES)					
7000	Other Financing Sources	6,100,000	2,100	-	6,102,100
8000	Other Financing Uses	-	-	-	-
	Total - Other Financing Sources (Uses)	<u>(6,100,000)</u>	<u>2,100</u>	<u>-</u>	<u>6,102,100</u>
	Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	<u>12,251,276</u>	<u>-</u>	<u>-</u>	<u>12,251,276</u>
	Fund Balance Beginning (Estimated)	25,135,775	6,591,509	40,355,518	72,082,802
		<u>12,251,276</u>	<u>-</u>	<u>-</u>	<u>12,251,276</u>
3000	Fund Balance Ending (Estimated)	<u>37,387,051</u>	<u>6,591,509</u>	<u>40,355,518</u>	<u>84,334,078</u>

**Hays Consolidated Independent School District
General Operating Fund 199
Adopted Budget by Function and Object
for Fiscal Year 2026-2027
at June 29, 2026**



Object Code	Estimated Revenue	Per Enrolled	2026 - 2027 Budget
5700	Local Revenue	46% \$ 5,386	\$ 131,955,540
5800	State Revenue	51% \$ 5,999	\$ 146,968,460
5900	Federal Revenue	1% \$ 108	\$ 2,651,000
Total Revenues			\$ 281,575,000
7900	Other Sources	2% \$ 249	\$ 6,100,000
Total Estimated Revenue & Other Sources			\$ 11,742 \$ 287,675,000

Property tax collections are based on Current Year estimated valuations.

Function Code	Budgeted Expenditures	%	Per Enrolled	Totals	Payroll 6100	Services 6200	Supplies 6300	Misc 6400	Debt 6500	Capital Exp 6600	
11	Instruction	58%	\$ 6,514	\$ 159,593,028	\$ 152,423,213	\$ 2,273,848	\$ 4,200,805	\$ 695,162	\$ -	\$ -	
12	Instructional Resources & Media Svcs	1%	\$ 128	\$ 3,139,264	\$ 2,826,812	\$ 30,300	\$ 176,647	\$ 105,505	\$ -	\$ -	
13	Curr & Instructional Staff Developer	1%	\$ 80	\$ 1,955,758	\$ 1,062,936	\$ 164,125	\$ 376,718	\$ 351,979	\$ -	\$ -	
21	Instructional Leadership	2%	\$ 225	\$ 5,518,049	\$ 5,157,864	\$ 60,470	\$ 133,830	\$ 154,350	\$ -	\$ 11,535	
23	School Leadership	5%	\$ 567	\$ 13,889,565	\$ 13,411,635	\$ 95,843	\$ 164,928	\$ 217,159	\$ -	\$ -	
31	Guidance & Counseling Services	3%	\$ 363	\$ 8,888,373	\$ 8,406,693	\$ 198,850	\$ 166,314	\$ 116,516	\$ -	\$ -	
32	Social Services	0%	\$ 29	\$ 712,976	\$ 417,616	\$ 188,015	\$ 295	\$ 107,050	\$ -	\$ -	
33	Health Services	1%	\$ 128	\$ 3,142,578	\$ 2,898,879	\$ 3,100	\$ 128,096	\$ 112,503	\$ -	\$ -	
34	Pupil Transportation	5%	\$ 530	\$ 12,975,226	\$ 10,601,226	\$ 249,500	\$ 1,972,500	\$ -	\$ -	\$ 152,000	
35	Child Nutrition	0%	\$ 23	\$ 554,687	\$ 454,687	\$ -	\$ -	\$ 100,000	\$ -	\$ -	
36	Co-Curricular Activities	2%	\$ 278	\$ 6,817,345	\$ 4,174,087	\$ 760,183	\$ 662,646	\$ 1,207,784	\$ -	\$ 12,645	
41	General Administration	4%	\$ 420	\$ 10,286,959	\$ 5,359,024	\$ 2,923,685	\$ 764,100	\$ 1,195,150	\$ -	\$ 45,000	
51	Plant Maintenance	10%	\$ 1,144	\$ 28,017,751	\$ 14,701,133	\$ 8,553,400	\$ 2,176,223	\$ 2,470,895	\$ -	\$ 116,100	
52	Security & Monitoring Services	2%	\$ 265	\$ 6,495,615	\$ 2,779,489	\$ 2,704,057	\$ 881,369	\$ 119,200	\$ -	\$ 11,500	
53	Data Processing Services	2%	\$ 279	\$ 6,847,090	\$ 5,669,230	\$ 313,945	\$ 75,895	\$ 768,020	\$ -	\$ 20,000	
61	Community Services	1%	\$ 119	\$ 2,904,460	\$ 2,730,433	\$ 2,395	\$ 38,367	\$ 133,265	\$ -	\$ -	
71	Debt Service	0%	\$ 48	\$ 1,185,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,085,000	\$ -	
81	Facilities Acquisition and Construction	0%	\$ 8	\$ 200,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	
91	Recapture Payment to state	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	Recapture Incremental Costs	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
93	Shared Service Arrangement	0%	\$ 16	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	
99	Inter-Governmental Charges	1%	\$ 78	\$ 1,900,000	\$ -	\$ 1,800,000	\$ -	\$ 100,000	\$ -	\$ -	
Total Budgeted Expenditures			100%	11,242	\$ 275,423,724	\$ 233,074,957	\$ 20,321,716	\$ 11,918,733	\$ 8,554,538	\$ 1,085,000	\$ 468,780
					84.6%	7.4%	4.3%	3.1%	0.4%	0.2%	
00-8XXX	Other Uses		\$ -	\$ -							
Total Exp & Operating Transfer Out				\$ 11,242	\$ 275,423,724						

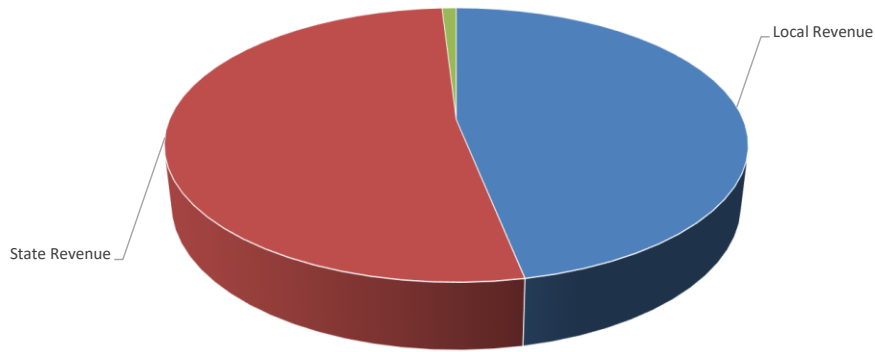
Estimated Increase (Decrease) to Fund Balance **\$ 12,251,276**

Expenditure Object Code Summary

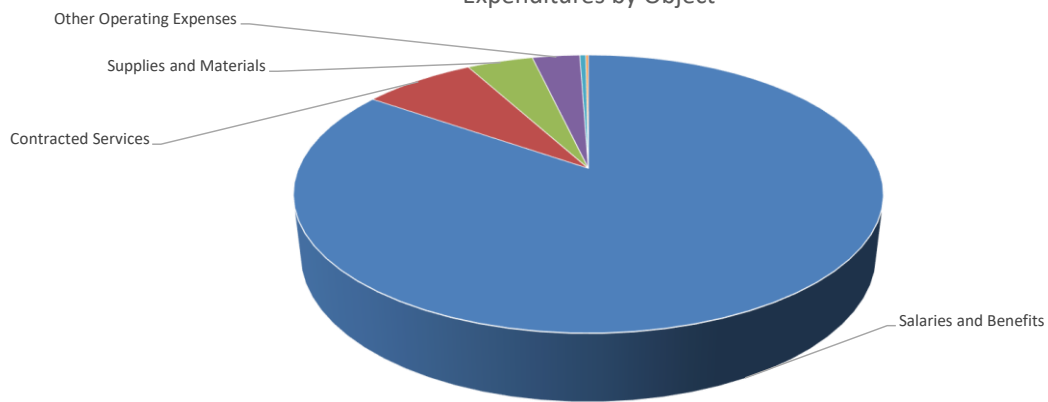
6100	Salaries and Benefits	85%	\$ 9,513	\$ 233,074,957						
6200	Contracted Services	7%	\$ 829	\$ 20,321,716						\$ 5,000
6300	Supplies and Materials	4%	\$ 486	\$ 11,918,733						
6400	Other Operating Expenses	3%	\$ 349	\$ 8,554,538						\$ 14,200
6500	Debt Service	0%	\$ 44	\$ 1,085,000						
6600	Capital Outlay	0%	\$ 19	\$ 468,780						
8900	Other Uses	0%	\$ -	\$ -						
Total Exp & Operating Transfer Out			\$ 11,242	\$ 275,423,724						
				\$ -						

Estimated Fund Balance at of 6/30/26 \$ 25,135,775
Estimated Fund Balance at of 6/30/27 \$ 37,387,051
Estimated Change in Fund Balance \$ 12,251,276

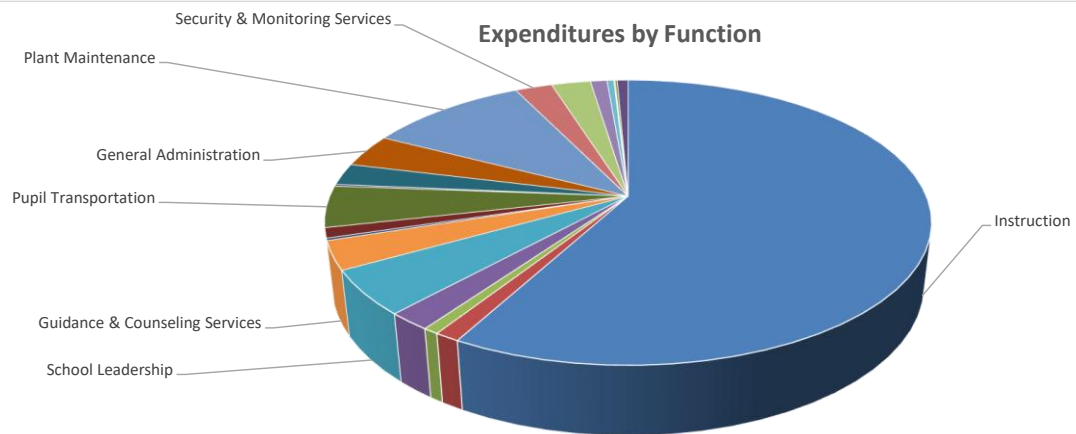
Revenue



Expenditures by Object



Expenditures by Function

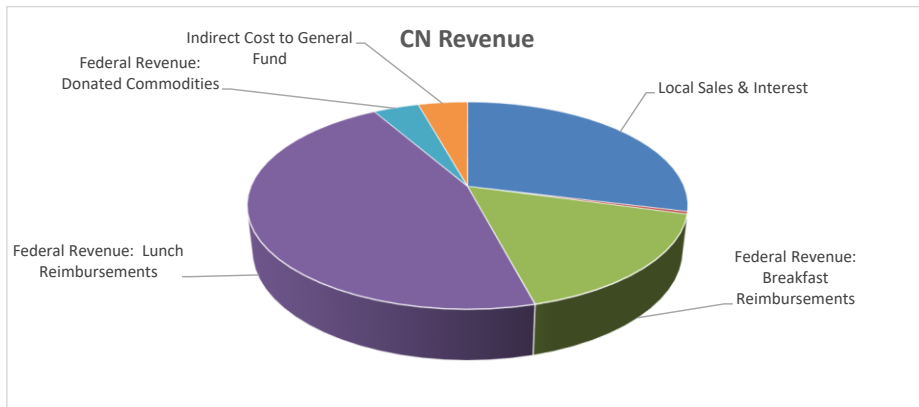


**Hays Consolidated Independent School District
 Child Nutrition Fund 240
 Adopted Budget by Function and Object
 for Fiscal Year 2026-2027
 at June 29, 2026**



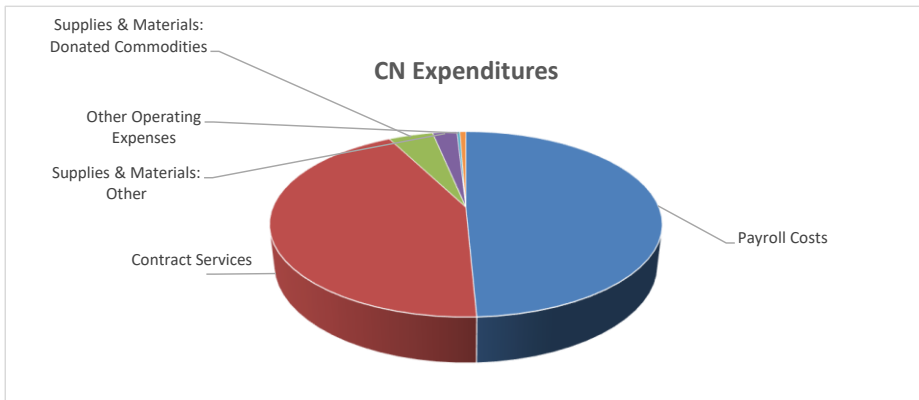
REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 24,500
5700	Local Sales & Interest	\$ 4,338,900	32%	
5800	State Revenue	\$ 57,000	0%	
5921	Federal Revenue: Breakfast Reimbursements	\$ 2,500,000	18%	
5922	Federal Revenue: Lunch Reimbursements	\$ 6,882,000	50%	
5923	Federal Revenue: Donated Commodities	\$ 600,000	4%	
5929-01	Indirect Cost to General Fund	\$ (650,000)	-5%	
Total Revenue		\$ 13,727,900	100%	\$ 560
7900	Other Sources	\$ 2,100		\$ 0
Total Estimated Revenue & Other Sources		\$ 13,730,000		\$ 560



EXPENDITURES

Object Code	Fn Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 24,500
6100	35	Payroll Costs	\$ 6,764,305	49%	
6200	35	Contracted Services	\$ 5,916,900	43%	
6344	35	Supplies & Materials: Donated Commodities	\$ 600,000	4%	
63xx	35	Supplies & Materials: Other	\$ 329,000	2%	
6400	35	Other Operating Expenses	\$ 37,795	0%	
6600	35	Capital Outlay	\$ 82,000	1%	
		Total Expenditures	\$ 13,730,000	100%	\$ 560
8000		Other Uses	\$ -		\$ -
Total Expenditures			\$ 13,730,000		\$ 560
		Estimated Fund Balance at of 6/30/26	\$ -		
		Estimated Fund Balance at of 6/30/27	\$ 6,591,509		
		Estimated Change in Fund Balance	\$ 6,591,509		
			\$ -		

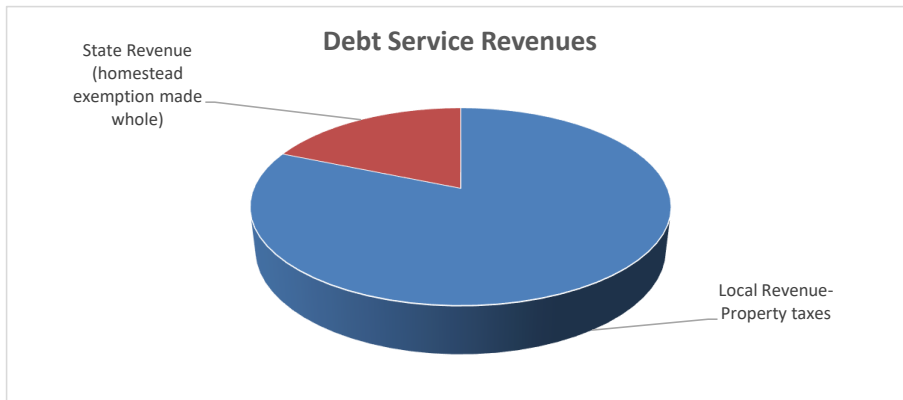


**Hays Consolidated Independent School District
Debt Service Fund 599
Adopted Budget by Function and Object
for Fiscal Year 2026-2027
at June 29, 2026**



REVENUE

Object Code	Revenue	Beginning/ Original Budget	%	Per Enrolled 24,500
571x	Local Revenue-Property taxes	\$ 91,133,522	81%	
5800	State Revenue (homestead exemption made whole)	\$ 20,966,478	19%	
7900	Other Resources - Bond Issuance Costs	\$ -	0%	
Total Revenue		\$ 112,100,000	100%	\$ 4,576



EXPENDITURES

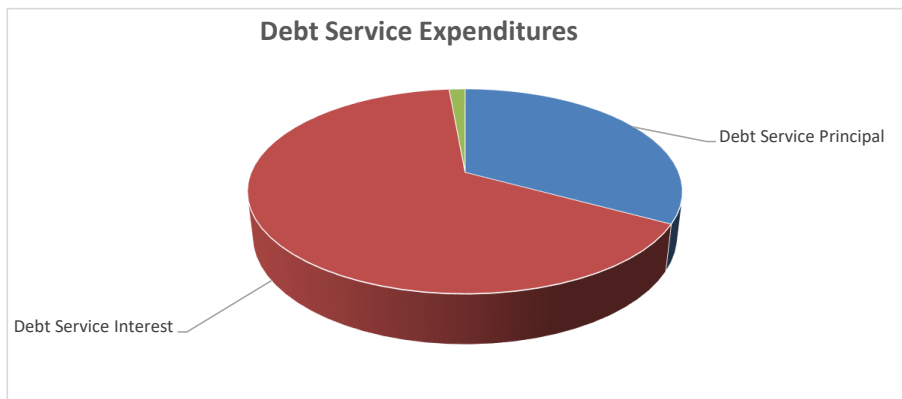
Object Code	Expenditure	Beginning/ Original Budget	%	Per Enrolled 24,500
6511	Debt Service Principal	\$ 36,915,000	33%	
6521	Debt Service Interest	\$ 73,592,480	66%	
6599	Debt Service Fees	\$ 1,592,520	1%	
Total Expenditures - Function 71		\$ 112,100,000	100%	\$ 4,576
		\$ -		

Net Change in Fund Balance

Estimated Fund Balance at of 6/30/26	\$ 40,355,518	For payments in August in new year
Estimated Fund Balance at of 6/30/27	\$ 40,355,518	
Estimated Change in Fund Balance	\$ -	

Notes

Debt Service payments are due in Feb and August of each year.
Fund Balance will be used to make August principal and interest payments in August of the new year.



**Hays Consolidated ISD
 Maximum Compressed Tax Rate
 Based on April 2026 estimated values
 for Fiscal Year 2026-2027
 in June 2026**

		Continuation of 24-25	
		2026-27	
1) Greater of MCR or Tier I M&O Rate		0.6169	
2) Plus: Greater of (A) or (B):			
(A) Enrichment Tax Rate for Preceding Year		0.0500	
Less: Compression of Copper Pennies		0.0000	
		0.0500	
(B) \$0.05		0.0500	0.0500
3) M&O "Voter-Approval" (Rollback) Rate		0.6669	
(4) Plus Debt Rate		0.4877	
(5) Total Maximum Rate Without TRE (#3 + #4)		1.1546	

NOTE: the Compressed Tax Rates (MCRs) are based in part on the value growth between current year and previous year. Each year, TEA will determine your official MCR using CAD values as of 7/25, so the rate that this term

		2023-24 Law Continued
		2026-27
FYI: Total Max Rate With TRE Approval:		
(6) Maximum M&O rate would be: (#1 + \$.17)		\$0.7869
(7) Total Max M&O Rate With TRE approval would be: (#6 + #4)		\$1.2746

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Hays Consolidated ISD will hold a public meeting at 5:30 PM, June 29, 2026 in the Board Room, at the Academic Support Center located at 21003 Interstate 35 - Kyle, Texas 78640. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. The school district invites public participation in the discussion.

The tax rate the school district ultimately adopts 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	\$.6669/\$100	(Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$.4877/\$100	(Proposed rate to pay bonded indebtedness)

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	(1.85)	%	(decrease)
Debt service	24.55	%	increase
Total expenditures	4.60	%	increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value * of all property	\$ 24,288,801,898	\$ 27,328,682,084
Total appraised value * of new property**	\$ 1,978,897,318	\$ 1,272,962,402
Total taxable value *** of all property	\$ 17,978,713,195	\$ 21,090,380,675
Total taxable value *** of new property **	\$ 1,114,080,380	\$ 895,035,345

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

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

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$1,629,760,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$.66690	\$.48770 *	\$1.15460	\$9,234	\$5,586
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$.68358	\$.43184 *	\$1.11542	\$10,007	\$5,557
Proposed Rate	\$.66690	\$.48770 *	\$1.15460	\$9,063	\$5,680

* 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 Median Residence

	Last Year	This Year
Average Market Value of Residences	\$ 355,210	\$ 353,558
Average Taxable Value of Residences	\$ 207,122	\$ 198,617
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.1546	\$ 1.1546
Taxes Due on Average Residence	\$ 2,391	\$ 2,293
Increase (Decrease) in Taxes		(\$ 98)

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 \$1.1546. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.1546.

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)	\$ 25,135,775
Interest & Sinking Fund Balance(s)	\$ 4,461,948

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.

Visit Texas.gov/Property Taxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))



Fiscal Year (FY) (Tax Year (TY))	Median Taxable Valued Homestead	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$189,550	\$1.1546	\$2,189
FY 2026-2027 (TY 2026)	\$182,110	\$1.1546 Proposed 2026 tax rate based on the proposed budget for 2026-27	\$2,103