

—Hughes Springs—
Independent School District
2012-2013 Budget



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Hughes Springs ISD Mission and Beliefs

Hughes Springs ISD Mission

The mission of Hughes Springs ISD is to prepare our children to live and work in the changing future. All students need to master the knowledge, skills, and competencies necessary to interact productively and successfully in a democratic society.

Inherent in this purpose is the belief that all students need to develop essential academic skills and acquire a knowledge base on which to build life-long learning. All students can learn if provided an environment of high expectations for academic achievement. Educating our children to be productive in a changing future necessitates an excellent education system.



We Believe....

In challenging students to be life-long learners.

Parents and staff lead by example and should continue to learn.

All students are unique and deserve the opportunity to achieve their potential.

Staff, parents, school and community members are responsible for the learning and success of each student.

Parental and community involvement are vital to student success.

Revenue & Expenditure Summary
HSISD 2012-2013 Adopted Budget
August 30, 2012

General Fund

Estimated Revenue

Property Tax Revenue	\$4,207,978
Investments	22,000
Rent	9,600
Misc. Local	50,000
Athletics	52,000
State Revenue	<u>4,803,223</u>
Total Estimated Revenue	\$9,144,801

Estimated Expenditures

Function

11- Instruction	5,137,226
12- Instructional Resources & Media	88,961
13- Curriculum & Staff Development	109,617
23- School Leadership	454,889
31- Guidance, Counseling, & Evaluation	90,993
32- Social Work Services	62,500
33- Health Services	63,350
34- Student Transportation	519,970
36- Extracurricular Activities	453,317
41- General Administration	511,867
51- Plant Maintenance & Operations	985,700
52- Security & Monitoring Services	28,845
53- Data Processing Services	247,450
71- Debt Service	37,500
81-Facilities Acquisition & Construction	100,000
93- Payments to Fiscal Agent	60,000
99- Other Governmental Charges	<u>127,000</u>
Total Estimated Expenditures	\$9,079,185

Food Service Fund

Estimated Revenue

Local Revenue	\$155,000
State Revenue	3,500
Federal Revenue	411,500
Total Estimated Revenue & Other Resources	<u><u>\$570,000</u></u>

Estimated Expenditures

Function

35- Food Service	\$550,853
51- Maintenance	33,120
Total Estimated Expenditures	<u><u>\$583,973</u></u>

Certified Property Values

Chief Appraiser's Certified Values:

Total Market Value	538,983,531
<i>Less Deductions</i>	(154,553,710)
<i>Less Value Under Protest</i>	2,028,360
Certified Taxable Value before Ov65 Loss	\$382,401,461
<i>Estimated Loss to Non-Taxable Ov65 Value</i>	(23,718,301)
Net Taxable Value	<u>358,683,160</u>
Total Tax Rate/\$100 valuation*	\$1.119046
Total Estimated Tax Levy*	<u><u>\$4,102,578</u></u>

*Estimated Tax Levy calculated as 98% of tax levy plus freeze taxable levy.



Comparison of Tax Bill for Average Residence

	<u>2011-2012</u>	<u>2012-2013</u>
Average Market Value of Residences	\$60,853	\$65,401
Average Taxable Value of Residences	\$42,936	\$41,463
Tax Rate*	<u>\$1.119046</u>	<u>\$1.119046</u>
Taxes Due on Average Residence	\$480.47	\$463.99
Average Tax Bill Increase from 2010-2011	<u>(\$16.48)</u>	

Budget Summary for the 2012-2013 School Year

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 sources and uses of resources.

This District's official budget is comprised of the General Fund and Food Service Fund. The District's total proposed budget is \$9,663,158. This represents a \$483,942 (or a 5.27%) increase over the 2012 budget.

Amounts available for appropriations in the general fund and food service fund are \$9,144,801 and \$570,000 respectively. The largest component of the budget is payroll. The majority (53%) of revenue the district receives comes from the states Foundation School Program and Available School Fund, while the remaining (47%) comes from local sources including local property taxes.

The following indicators were taken into account when developing the District's official budget for the 2013 fiscal year:

- The District's 2013 budget is based on an average daily attendance of 1,025. The actual average daily attendance for the fiscal year ending 2012 was 1,077. Although there was an increase in average daily attendance from 2011 to 2012, the administration uses a conservative estimate on student enrollment/ADA.
- Net Taxable value used for the 2013 budget is estimated at \$358,683,160, based on the Morris County Appraisal District (MCAD) and Cass County Appraisal District's (CCAD) 2012 certified property values. This is an increase of \$6.8 million (1.9%) over 2011 MCAD and CCAD certified values.
- The District's tax rate for maintenance and operations remained the same from 2012 to 2013 at \$1.119046. The District currently does not maintain a debt service rate.
- All employees received a salary increase based either on the state minimum salary schedule for teachers or the mid-point of the pay grade in which they were classified for all other professional and at-will employees. The District's contribution for health insurance remained the same at \$266.67 per month per employee choosing coverage.
- Significant increases/decreases were included in the fiscal year 2013 budget as follows:
 - Increases for utilities and fuel due to price increases and the volatile nature of these items.
 - Increase for student drug testing
 - Decrease in amount paid to Cass County Shared Services Arrangement for special education services.
 - Decrease in amount paid to Morris County and Cass County Appraisal District's for appraisal services used to determine local taxable values.
 - Increase for curriculum co-op paid to Region 8 Education Service Center covered by Federal Funds that were eliminated from 2012 to 2013.
 - Increase for maintenance and repair of District vehicles due to increase in labor cost @ maintenance shops.
 - Decrease in maintenance projects due to decrease number of planned projects
 - Increase in Career and Technology Education (CATE) student travel due to an increase in student participation in CATE programs and those qualifying for state competitions.
 - Increase in transportation due to rising cost of purchasing new school buses. The District budgets the purchase of one new school bus each fiscal year.