



JIM HOGG COUNTY
INDEPENDENT SCHOOL DISTRICT

August 30, 2023

Board of Trustees
Jim Hogg County Independent School District
Hebbronville, Texas

To the Honorable Members of Jim Hogg County ISD Board of Trustees:

We are pleased to present the Jim Hogg County Independent School District's 2023-2024 Budget. The Budget is a primary tool used to present the financial plan and the result of operations of the District.

The Budget has been prepared in accordance with State regulations and local policies covering the required twelve month period from September 1, 2023 through August 31, 2024. The primary purpose of this budget is to provide timely and useful information concerning the past, current and projected financial status of the District, in order to facilitate financial decisions that support the education goals of the District.

In accordance with Texas Education Agency (TEA) budget and accounting procedures guidelines, the District's official budget is comprised of the General Fund (which includes the Food Service) and Debt Service Fund.

The adoption of the budgets associated with these funds, and subsequent amendments, should be approved by the Board of Trustees. The authority to approve a budget or a budget amendment for a Federal grant program, however, lies with the granting agency and not with the District's Board.

The General Fund is used to show transactions resulting from operation of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local educational agency. Some of the General Fund's major functions include Instruction and Instructional Related Services, Instructional and School Leadership, Support Services – Student (Pupil) and Support Services . The General Fund's major revenue sources are State Funding and property taxes.

Included in the General Fund is Food Service. The Food Service Fund is considered a part of the General Fund if no user fees are charged: i.e., students are not charged for meals. The fund balance of the Food Service Fund may not exceed three months of food service operations, and such balances are to be used exclusively for the allowable child nutrition program purposes.

Debt Service Funds must be used to account for general long-term debt principal and interest for debt issues and other long term debts for which a tax has been dedicated.

The District's Budget was developed within the guidelines of the Texas Education Agency. The financial goal of the District is to have a sufficient fund balance to be able to maintain fiscal independence in case of a financial need or crisis. With this in mind, the District's purpose of the presentation of this budget is to improve the quality of information provided to the Board of Trustees and the community.

Respectfully,



Dr. Susana P. Garza
Superintendent of Schools



Maricela Ramirez, RTSBO
Business Manager

Board Members

Ademar Garza – President

agarza@jhcisdpk12.org

Elected Nov. 3, 2020

Register Nurse

MedTeam Home Health

Elias Morales – Vice-President

emorales@jhcisdpk12.org

Elected Nov. 8, 2016

Law Enforcement – Jim Hogg Co. Sheriff's Dept.

Belinda Molina – Secretary

bmolina@jhcisdpk12.org

Appointed June 2015

Elected Nov. 8, 2018

Secretary Jim Hogg County Sheriff's Dept

Billy Cremar – Board Member

Bcremar@jhcisdpk12.org

Elected Nov. 8, 2016

OilField Services

Eddie Pena – Board Member

epena@jhcisdpk12.org

Elected Nov. 2022

Wyatt Ranches

Pedro P. Lopez, Jr. – Board Member

plopez@jhcisdpk12.org

Elected Nov. 3, 2020

Retired Supt.

Tanya S. Ramirez – Board Member

tanyaramirez@jhcisdpk12.org

Elected Nov. 2022

CITIZEN'S GUIDE TO OUR BUDGET

WHAT IS A DISTRICT BUDGET?

The District Budget is an annually revised document that describes the financial performance and the detailed financial allocations made to maintain district operations for the proposed budget year.

WHAT IS THE PURPOSE OF A BUDGET?

The objective of the budget is to communicate the financial plan about district operations to the public. The Jim Hogg County Independent School District Board of Trustees, and all members of the organization for each budget year.

WHAT ARE PROPERTY TAXES?

Property taxes are funds that are levied, assessed and collected annually (ad valorem taxes) for the further maintenance of public schools in the district and to pay bonds issued by the school district.

WHAT IS A TAX RATE?

It is the amount of dollars levied per \$100 of taxable value (after exemptions). The resulting amount is called Ad Valorem Taxes.

WHAT IS AD VALOREM TAX?

Ad Valorem Tax is the Property Tax (after exemptions) that is placed on all the property within the district's jurisdiction. The appraised value is determined by the Jim Hogg County Appraisal District.

WHERE CAN I GET ADDITIONAL INFORMATION ABOUT JIM HOGG COUNTY ISD AND THE DISTRICT BUDGET?

Jim Hogg County Independent School District
Sally Ramirez, RTSBO
Business Manager
210 W. Lucille
Hebbronville, Texas 78361

District Staff

2023-2024

Local Funds:

Cafeteria:

Superintendent: 1
Administrators: 5
Special Prog. Dir. 1
Facilities Dir. 1
Athletic Director: 1
Counselors: 3
LVN 1
CNA: 1
Teachers: 74
Speech Path. 1
Speech Path. Asst. 1
Teacher Aides: 11
Clerical: 11
Maintenance: 3
Custodians: 11
Campus Police: 3
Librarian: 1
Library Clerks: 2
Technology: 1
Band Directors: 2
Tax Accessor: 1
Business Manager 1

Managers : 2
Staff: 10

Gear-Up: 1

Title I:

Teachers: 6

Title II:

Teachers: 1

Title IV:

Teacher: 1

Idea B Formula:

Clerk: 1
Teacher: 1
Teacher Aides: 2
Ed. Diagnosticians: 2

ACE Grant:

Director: 1
Site Coordinators: 3
Program Specialist: 1
Clerk: 1

Total District Staff: 170

2023-2024 PROPOSED BUDGET

JIM HOGG CO. ISD

REVENUES:			
5700 - Local	\$3,633,158.00		
5800 - State	\$9,982,655.00		
5900 - Shars	\$452,346.00		
5900 - Federal Funds			
SUBTOTAL	\$14,068,159.00		
Food Service	\$1,270,460.00		
Total	\$15,338,619.00		
Appropriations:			
11 - INSTRUCTIONAL		31 - GUIDANCE & COUNSELING	
6100- Payroll	\$6,821,349.00	6100 - Payroll	\$279,290.00
6200- Contracted Services	\$411,278.00	6200 - Contracted Services	\$3,000.00
6300 - Supplies	\$152,695.00	6300 - Supplies & Mtls	\$4,600.00
6400 - Other Operating Costs	\$23,060.00	6400 - Other Operating Costs	\$7,000.00
6600 - Equipment	\$72,561.00	Total 31	\$293,890.00
Total 11	\$7,480,943.00		
		33 - HEALTH SERVICES	
12 - MEDIA SERVICES		6100 - Payroll	\$106,489.00
6100 - Payroll	\$186,802.00	6200 - Contracted Services	\$7,070.00
6200 - Contracted Services	\$25,800.00	6300 - Supplies	\$5,000.00
6300 - Supplies	\$6,200.00	6400 - Other Operating Costs	\$1,500.00
6400 - Other Operating Costs	\$1,300.00	Total 33	\$120,059.00
6600 - Library Books	\$20,000.00		
Total 12	\$240,102.00	34 - STUDENT TRANSPORATION	
		6100 - Payroll	\$313,684.00
13 - STAFF DEVELOPMENT		6200 - Contracted Services	\$40,200.00
6200 - Prof. Development	16,000.00	6300 - Supplies	\$103,000.00
6300 - Supplies & Mtls	\$6,650.00	6400 - Other Operating Costs	\$60,200.00
6400 - Other Operating Costs	\$14,950.00	6600- Capital Outlay	\$130,000.00
Total 13	37,600.00	Total 34	\$647,084.00
		36 - EXTRACURRICULAR	
21 - INSTRUCTIONAL LEADERSHIP		6100 - Payroll	\$519,638.00
6100 - Payroll	\$157,705.00	6200 - Contracted Services	\$143,100.00
6200 - Contracted Services	\$3,300.00	6300 - Supplies	\$191,530.00
6300 - Supplies	8,900.00	6400 - Other Operating Costs	\$194,592.00
6400 - Other Operating Costs	\$7,800.00	6600 - Capital Outlay	\$9,835.00
Total 21	\$177,705.00	Total 36	\$1,058,695.00
		41 - GENERAL ADM	
23 - SCHOOL LEADERSHIP		6100 - Payroll	\$394,220.00
6100 - Payroll	\$924,948.00	6200 - Contracted Services	\$258,775.00
6200 - Contracted Services	\$63,925.00	6300 - Supplies	\$11,960.00
6300 - Supplies	\$6,900.00	6400 - Other Operating Costs	\$135,645.00
6400 - Other Operating Costs	\$14,350.00	Total 41	\$800,600.00
Total 23	\$1,010,123.00		

2023-2024 PROPOSED BUDGET
JIM HOGG CO. ISD

51 - FACILITY MAINT. OPERATIONS			
6100 - Payroll	\$790,938.00		
6200 - Contracted Services	\$568,862.00		
6300 - Supplies	\$165,050.00		
6400 - Other Operating Costs	\$152,328.00		
66xx- Capital Outlay	\$422,467.00		
Total 51	\$2,099,645.00		
52 - SECURITY & MONITORING			
6100 - Payroll	\$206,766.00		
6200 - Contracted Services	\$21,500.00		
6300 - Supplies	\$24,661.00		
6400 - Other Operating Costs	\$8,300.00		
6600 - Oth. Equip School Safety	\$0.00		
Total 52	\$261,227.00		
53 - DATA PROCESSING SERVICES			
6100 - Payroll	\$91,974.00		
6200 - Contracted Services	\$17,000.00		
6300 - Supplies	\$40,600.00		
6400 - Travel/Fees	\$1,600.00		
Total 53	\$151,174.00		
61 - COMMUNITY SERVICES			
6300 - Supplies	\$3,000.00		
Total 61	\$3,000.00		
71 - DEBT SERVICES			
6500 - Debt	\$431,819.00		
Total 71	\$431,819.00		
99 - TAX APPRAISAL	\$325,350.00		
Total 71	\$325,350.00		
TOTAL EXPENDITURES	\$15,139,016.00		
FOOD SERVICES:			
35 CAFETERIA			
6100 - Payroll	\$527,049.00		
6200 - Contracted Services	\$23,000.00		
6300 - Supplies	\$548,000.00		
6400 - Other Operating Costs	\$5,300.00		
6600 - Equipment	\$100,000.00		
Total 35	\$1,203,349.00		
51 - MAINTENANCE & OPERATIONS			
6100 - Payroll	\$18,550.00		
6200 - Contracted Services	\$86,800.00		
6300 - Supplies	\$34,250.00		

2023-2024 PROPOSED BUDGET

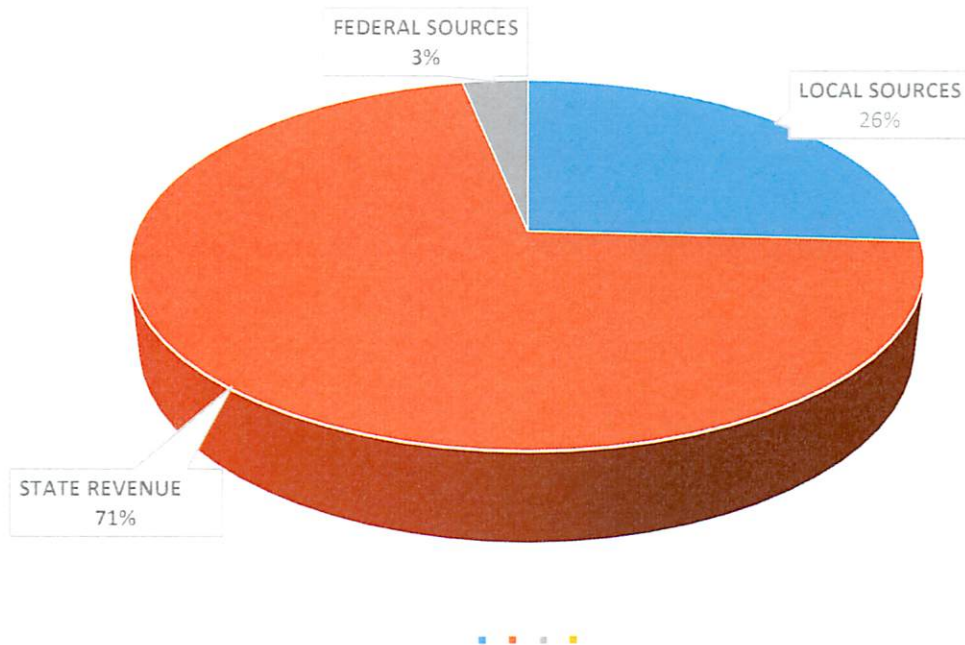
JIM HOGG CO. ISD

Total 51	\$139,600.00		
TOTAL CAFÉ EXPENDITURES	\$1,342,949.00	TOTAL BUDGET	\$16,481,965.00

SUMMARY OF TOTAL REVENUES BY MAJOR SOURCE
GENERAL OPERATING FUND
FOR THE FISCAL YEAR ENDING AUGUST 31, 2024

EXPENDITURES BY OBJECT	2023-2024 PERCENTAGE	2023-2024 PROPOSED
LOCAL SOURCES	26%	\$ 3,633,158.00
STATE SOURCES	70.96%	\$ 9,982,655.00
FEDERAL SOURCES	3%	\$ 452,346.00
TOTAL ESTIMATED REVENUE	100%	\$ 14,068,159.00

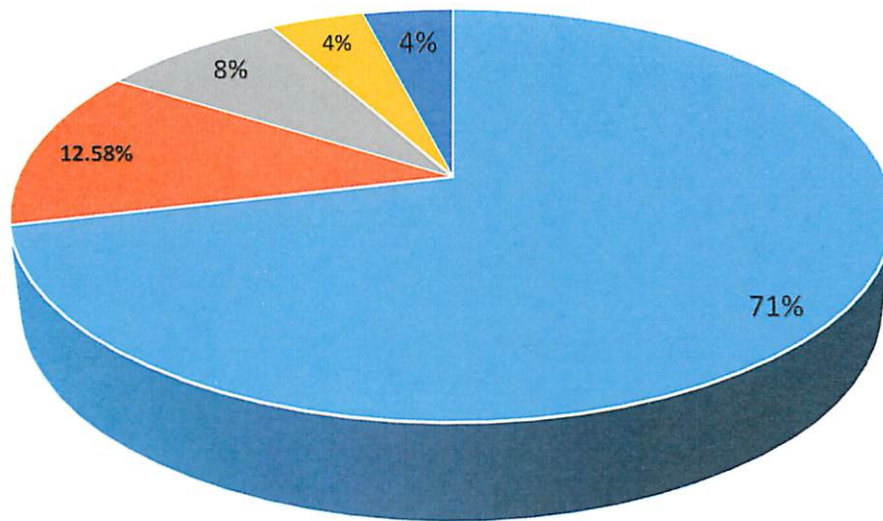
TOTAL REVENUE BY MAJOR SOURCE



GENERAL OPERATING FUND
FOR THE FISCAL YEAR ENDING AUGUST 31, 2024

EXPENDITURES BY OBJECT	2023-2024 PERCENTAGE	2023-2024 PROPOSED
6100 PAYROLL	71%	\$ 10,793,803.00
6200 CONTRACTED SERVICES	12.58%	\$ 1,905,160.00
6300 SUPPLIES & MTLs	8%	\$ 730,746.00
6400 OTHER OPERATING EXPENSES	4%	\$ 622,625.00
6600 CAPITAL OUTLAY	4%	\$ 654,863.00
TOTAL ESTIMATED REVENUE	100%	\$ 15,139,016.00

BUDGET EXPENDITURES BY OBJECT CODE



STATEMENT OF ESTIMATED REVENUES
FOOD SERVICE RUND
FOR THE FISCAL YEAR ENDING AUGUST 31, 2024

	2023-2024 PROPOSED
LOCAL SOURCES	
Food Activity	\$10,000.00
STATE SOURCES	
State Program	\$30,000.00
FEDERAL SOURCES	
Breakfast Program	425,000.00
National School Lunch Program	780,000.00
USDA Donated Commodities	25,460.00
TOTAL FEDERAL SOURCE	\$1,230,460.00
TOTAL ESTIMEATED REVENUE	\$1,270,460.00

FOOD SERVICE FUND
FOR THE YEAR ENDINIG AUGUST 31, 2023

MAJOR REVENUES

The Food service Program major revenue source comes from the National School Lunch and Breakfast Programs. For 2023-2024, the district budgeted \$780,000 for the National School Lunch program and \$425,000 for the Breakfast Program.

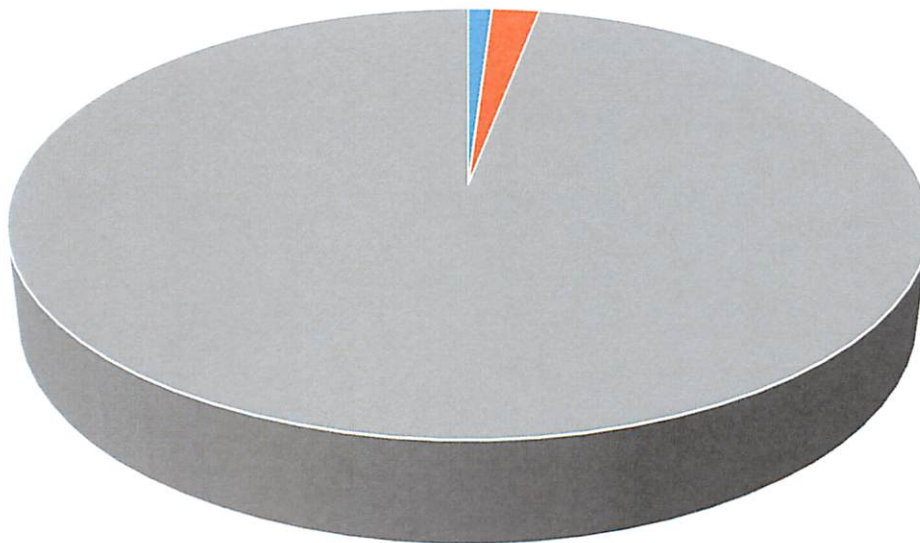
MAJOR EXPENDITURES

The major expenditures for this program are the purchases of food items and personnel cost. For 2023-2024, the District budgeted \$545,599 and \$724,861.00 respectively.

**SUMMARY OF TOTAL REVENUE BY MAJOR SOURCE
FOOD SERVICE FUND
FOR THE FISCAL YEAR ENDING AUGUST 31, 2024**

	2023-2024 PERCENTAGE	2023-2024 PROPOSED
LOCAL SOURCES	1%	\$ 10,000.00
STATE SOURCES	2%	30,000.00
FEDERAL SOURCES	97%	1,230,460.00
TOTAL ESTIMATED REVENUE	100%	\$ 1,270,460.00

TOTAL REVENUE BY MAJOR SOURCE

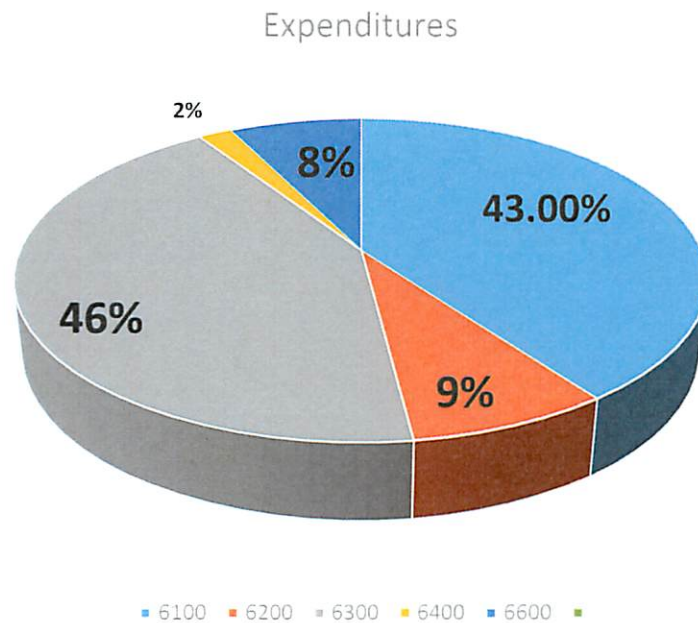


■ LOCAL REVENUE
 ■ STATE REVENUE
 ■ FEDERAL REVENUE
 ■

**EXPENDITURES BY MAJOR OBJECT
FOOD SERVICE FUND
FOR THE FISCAL YEAR ENDING AUGUST 31, 2024**

	2023-2024 PERCENTAGE	2023-2024 PROPOSED
6100 PAYROLL	43%	\$ 545,599.00
6200 CONTRACTED SERVICES	0.90%	\$ 109,800.00
6300 SUPPLIES & MTLs	46%	582,250.00
6400 OTHER OPERATING EXPENSES	2%	\$ 5,300.00
6600 CAPITAL OUTLAY	8%	100,000.00
TOTAL ESTIMATED REVENUE	100%	\$ 1,270,460.00

BUDGET EXPENDITURES BY OBJECT CODE



Jim Hogg County ISD Budget Comparison 2023-2024 Proposed Budget

District: Jim Hogg ISD
 CD#: 124901
 Date: August 30, 2023

2022-2023 Current Budget	2023-2024 Proposed Budget
1035	1025

Function

Expenditures

11	Instruction	\$ 6,430,542.00	\$ 7,480,943.00	14.04%
12	Media Services	\$ 242,157.00	\$ 242,127.00	-0.01%
13	Curriculum & Inst. Staff Development	\$ 37,600.00	\$ 37,600.00	0.00%
21	Instructional Leadership	\$ 172,448.00	\$ 177,705.00	2.96%
23	School Leadership	\$ 990,007.00	\$ 1,010,123.00	1.99%
31	Support Services - Guidance & Counseling	\$ 295,760.00	\$ 293,890.00	-0.64%
33	Health Services	\$ 119,514.00	\$ 120,059.00	0.45%
34	Student Transportation	\$ 489,235.00	\$ 647,084.00	24.39%
35	Food Sevices	\$ 1,141,020.00	\$ 1,203,349.00	5.18%
36	Co-curricular/Extra Curricular	\$ 983,089.00	\$ 1,058,695.00	7.14%
41	General Administration	\$ 801,818.00	\$ 800,600.00	-0.15%
51	Plant Maintenance & Operations	\$ 1,490,434.00	\$ 2,099,645.00	29.01%
	Cafeteria Mtn & Operations	\$ 111,050.00	\$ 139,600.00	20.45%
52	Security and Monitoring	\$ 795,706.00	\$ 261,227.00	-204.60%
53	Data Processing	\$ 143,236.00	\$ 151,174.00	5.25%
61	Community Service	\$ 3,000.00	\$ 3,000.00	0.00%
71	Debt Service	\$ 431,819.00	\$ 431,819.00	0.00%
99	Payment to Appraisal District	\$ 175,350.00	\$ 325,350.00	46.10%

JIM HOGG COUNTY INDEPENDENT SCHOOL DISTRICT

General Fund and Food Service

Budget Year 2023-2024

	REVENUES	Fund 101	Fund 199	Combined Budget
5700	Local & Intermediate Sources	\$ 20,000	\$ 3,633,158	\$3,653,158.00
5800	State Program Revenues	\$ 30,000	9,982,655	\$10,012,655.00
5900	Federal Program Revenues (Café & Shars)	\$ 1,292,949	348,811	\$1,641,760.00
	Total Revenues	\$ 1,342,949	\$ 13,964,624.00	\$15,307,573.00
	EXPENDITURES			
11	Instruction		7,480,943	\$ 7,480,943
12	Instructional Resources and Media Services		240,102	\$ 240,102
13	Curriculum Development and Instructional Staff Dev.		37,600	\$ 37,600
21	Instructional Leadership		177,705	\$ 177,705
23	School Leadership		1,010,123	\$ 1,010,123
31	Support Services - Guidance & Counseling		293,890	\$ 293,890
32	Social Services			\$ -
33	Health Services		120,059	\$ 120,059
34	Student Transportation		647,084	\$ 647,084
35	Child Nutrition Services	\$ 1,203,349.00		\$ 1,203,349
36	Extra Curricular		1,058,695	\$ 1,058,695
41	General Administration		795,600	\$ 800,600
*41	Statutorily Required Public Notice - Required Postings		5,000	\$ 5,000
51	Plant Maintenance	\$ 139,600.00	2,099,645	\$ 2,239,245
52	Security and Monitoring Services		261,227	\$ 248,927
53	Data Processing		151,174	\$ 151,174
61	Community Services		3,000	\$ 3,000
71	Debt Service		431,819	\$ 431,819
81	Capital Outlay			\$ -
93	Payment to Fiscal Agent/Member District of SSA			\$ -
95	Payment to Juvenile Justice Alternative Education Program			\$ -
99	Payment to Appraisal District		325,350	\$ 325,350
	Total Adopted Expenditure Budget	\$ 1,342,949.00	\$ 15,139,016.00	\$ 16,481,965.00
	Difference in Revenue/Expenditures		\$ (1,174,392.00)	\$ (1,174,392.00)

Differences in Revenue/Expenses		\$1,174,392.00
Undesignated Fund Balance - Beginning Sept. 1, 2023 Estimated	\$ 7,089,244.00	<u>(\$1,174,392.00)</u>
		\$0.00

* New Expenditure Code (Function Code 41) for all statutorily required public notices

Date Adopted: _____

Board President: _____

DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDING AUGUST 31, 2024

The Debt Service Fund is a governmental fund type, with budgetary control, that must be used to account for general long term principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness, including warrants, notes and short-term lease –purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

71	Debt Service	\$1,425,737.50
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SPECIAL REVENUE (INFORMATIONAL ONLY)

FISCAL YEAR 2023-2024

FUND NO.	FUND DESCRIPTION	EST. REVENUE
211	Title One	\$569,718.00
224	Idea Part B Formula	\$253,265.00
225	Idea Part B Pre-School	\$8010.00
255	Title II Part A	\$68,226.00
325	21 st Century ACE	\$1,625,600.00
270	Title V, Rural Low Income Support	\$39,869.00
289	Title IV, Part A	\$44,974.00
244	Perkins V Strengthening CTE	\$19,025.00
244	Technology Lending Grant Continuation	\$79,083.00
	TOTAL FOR SPECIAL REVENUE FUNDS:	\$2,707,770.00