

# 2023-2024

## Budget Report

Proposed



# HURST-EULESS-BEDFORD INDEPENDENT SCHOOL DISTRICT

ANNUAL BUDGET FOR FISCAL YEAR  
FROM SEPTEMBER 1, 2023 TO AUGUST 31, 2024

## VISION STATEMENT

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***Empowering Today to Excel Tomorrow***

## OUR MISSION

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The mission of the Hurst-Euless-Bedford Independent School District is to continue its proud tradition of excellence as a diverse, high-performing organization committed to ensuring each student is empowered today to excel tomorrow.

## DISTRICT GOALS

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1. Student Achievement
2. Effective and Efficient Operations
3. Quality Teaching, Administrative, and Support Staff
4. Safe, Healthy, and Nurturing Schools
5. Enduring Relationships with Stakeholders

## CORE MESSAGES

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1. Students are responsible for their own learning.
2. Quality teachers and effective schools are essential to students' learning.
3. Parents and patrons are vital partners in the educational process.
4. A safe environment for every student and employee is a prerequisite to learning.
5. Decisions and actions, at all levels, focus on and support effective student learning.



# Section I

## General Overview





# General Overview

## Budget Preparation for 2023-2024

### BUDGET PROCESS

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The basic philosophy of the budget development procedure is to have the process be as open and inclusive as possible AND to have budget requests originate at the level closest to the location of the activities they are to support. The design is aimed at keeping HEB ISD in compliance with federal, state and local guidelines and generally accepted accounting procedures per Section 44.002 of the Texas Education Code (TEC). This allows the district to move from one budget cycle to the next with the ability to compare and justify budget data.

#### A. Schools

Campuses receive an allocation based on the student enrollment projections for 2023-2024. Principals determine how the funding is to be appropriated with input from campus stakeholders. Emphasis is placed on establishing budgets for the state mandated program areas. Separate request mechanisms are provided for principals to request budget support for overtime/extra duty pay, part-time pay, and non-recurring special items.

The separate requests are collected from campuses and prioritized. Once prioritized, the amount of available funding determines approval.

All requests for additional personnel for the campus level originate with the Assistant Superintendents of Elementary and Secondary Administration. Requests related to stipends/supplements and contract lengths are submitted in writing to the appropriate Assistant or Deputy Superintendent.

#### B. Central Administration

The recurring budgets for district level departments are zero-based and require justification on a line-item basis. For example, a request for out of district travel would include a justification statement explaining what conferences and/or events the appropriation would support. All items in the Base Budget are recurring in nature. Again, separate request mechanisms are provided for central administrators to request additional personnel, overtime/extra duty pay, part-time pay, and non-recurring special items. Requests related to stipends/supplements and contract lengths are submitted in writing to the appropriate Assistant or Deputy Superintendent. The requests are reviewed by the Superintendent and the Superintendent's Executive Leadership Team for inclusion in the salary package.

## General Overview

### Budget Preparation for 2023-2024

*(Continued)*

While it will always remain necessary for central administrators to retain the option to request budget support for activities at the campus level, emphasis is placed on schools submitting their own budget needs. The only exception to this approach is the request for campus-level personnel.

The Superintendent and the Superintendent's Executive Leadership Team review all separate requests and prioritize them. Again, the amount of available funding determines approval.

#### C. Special Revenue Programs

The same budget development guidelines apply to some special revenue funds. Program administrators budget on their 2023-2024 entitlement. Adjustments are made as 2023-2024 entitlements change.

#### D. Internal Service Funds

The same budget development guidelines apply to Internal Service Funds. Program administrators estimate 2023-2024 revenue and expenses.

#### E. Campus Activity Funds

The same budget development guidelines apply to Campus Activity Funds. Principals estimate the 2023-2024 revenue and expenses for each activity.

# Statement of Texas Law

## Budget Preparation for 2023-2024

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
- The district budget must be prepared by a date set by the state board of education, currently August 31. In order for the budget to be adopted by the board of trustees, inclusive of amendments, the district budget must be prepared by August 20.
- The president of the board of trustees must call a public meeting of the board of trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- Concurrently with publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's Internet website or in the district's central administrative office if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner. (Section 44.0041, TEC)

The summary of the budget should be presented in the following function areas:

- (A) Instruction – functions 11, 12, 13, 95
- (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
- (C) Central Administration – function 41
- (D) District Operations – functions 34, 35, 51, 52, 53
- (E) Debt Service – function 71
- (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The “per student” will be based on student enrollment.

**Statement of Texas Law**  
**Budget Preparation for 2023-2024**  
*(Continued)*

- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate unless the district elects to adopt a tax rate before receiving the certified appraisal roll for the district as provided by Section 26.05(g), Tax Code (see the following point if the district elects to adopt the tax rate first). Additionally, a school district **must publish a revised notice and hold another public meeting before** the district **may adopt a tax rate** that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.
- If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate as provided by TEC 44.004. Following adoption of the tax rate, the district must publish notice and hold another meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The school district may use the certified estimate of taxable value in preparing the notice.
- TEC 44.0051 requires that on final approval of the budget by the school board, the school district shall post on the district's Internet website a copy of the adopted budget. The website must prominently display the electronic link to the adopted budget until the third anniversary of the date the budget was adopted.

## TEA Legal Requirements Budget Preparation for 2023-2024

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31. In order to prepare the public notice to be published 10 days prior to the meeting, the district budget must be prepared by a date set by the state board of education, currently August 20.
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.

Budgets for the General Fund, the Food Service Fund, and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount.
- A school district must amend the official budget *before* exceeding a *functional expenditure category*, i.e., instruction, administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

## Local District Requirements Budget Preparation for 2023-2024

In addition to state legal requirements, individual school districts may establish their own requirements for annual budget preparation. Local fiscal policies may dictate budgetary requirements which go beyond those required by the Texas Education Code and TEA.

# Hurst-Euless-Bedford ISD

## 2023-2024 Budget Development Schedule

January 23-24, 2023	Preparation workshops (See prep training schedule) <ul style="list-style-type: none"><li><input type="checkbox"/> Outline overall process</li><li><input type="checkbox"/> Review budget input methods and materials</li><li><input type="checkbox"/> Review account coding</li><li><input type="checkbox"/> Receive campus allocations</li><li><input type="checkbox"/> Review timeline</li><li><input type="checkbox"/> New Staff Training</li></ul>
Friday, February 24, 2023	Deadline for Budget submission to Business Office as follows: <b><u>4:00 p.m.</u></b> <ul style="list-style-type: none"><li><input type="checkbox"/> General Fund (199) including Campus Allocation Budgets</li><li><input type="checkbox"/> Special Revenue Fund Budgets<ul style="list-style-type: none"><li>● 240 Child Nutrition</li><li>● 490 PK/Core Knowledge</li></ul></li><li><input type="checkbox"/> Campus Activity Fund Budgets (461)</li><li><input type="checkbox"/> Internal Service Fund Budgets (ISF)</li><li><input type="checkbox"/> Extended Day Fund Budgets (711)</li></ul>
Friday, March 10, 2023	<b><u>Deadline for submission of changes to 2023-2024 Budget</u></b>
April, 2023	ELT reviews 2023-2024 Budget
Monday, June 12, 2023	Board reviews report and updates on the 2023-2024 Budget.
Monday, June 12, 2023	Board approves the 2023-2024 Salary Schedule at regular board meeting, if available for consideration.

- Tuesday, July 25, 2023** District receives Certified Tax Roll and makes adjustments to the Proposed Budget, if required.
- Monday, August 7, 2023** Board accepts the Certified Tax Roll.  
Board reviews the Notice of Public Meeting to Discuss Budget and Proposed Tax Rate.  
Board sets public meeting date of August 21, 2023 to conduct Public Meeting to Discuss Budget and Proposed Tax Rate.
- Thursday, August 10, 2023** District publishes Notice of Public Meeting to Discuss Budget and Proposed Tax Rate in the Star-Telegram Newspaper (published at least 10 days prior to public meeting)
- Monday, August 21, 2023** Board holds the public hearing to discuss 2023-2024 budget and proposed tax rate.  
Board considers approval of the 2023-2024 budget.  
Board sets the 2023 tax rate.





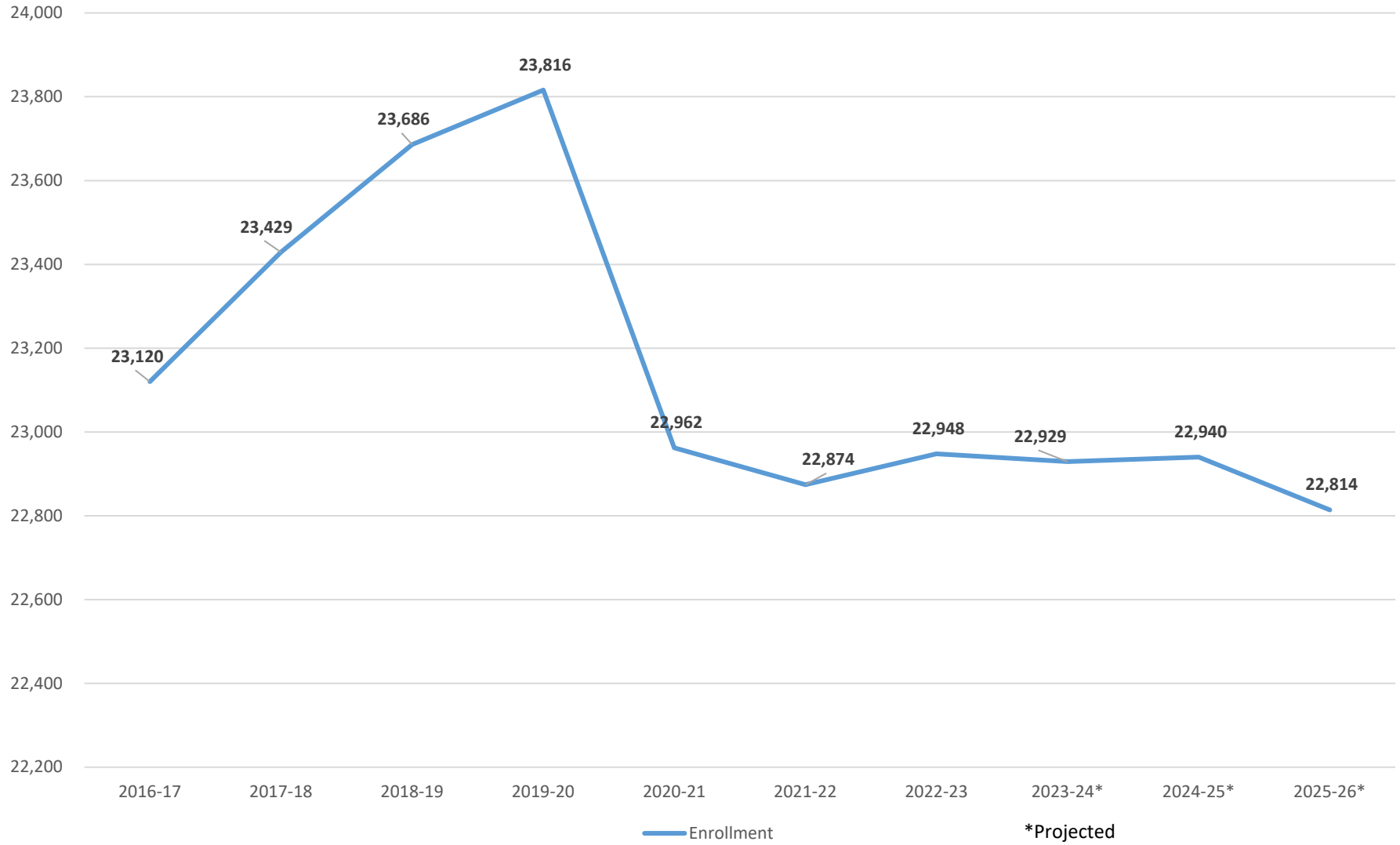
# Section II

## Student Growth

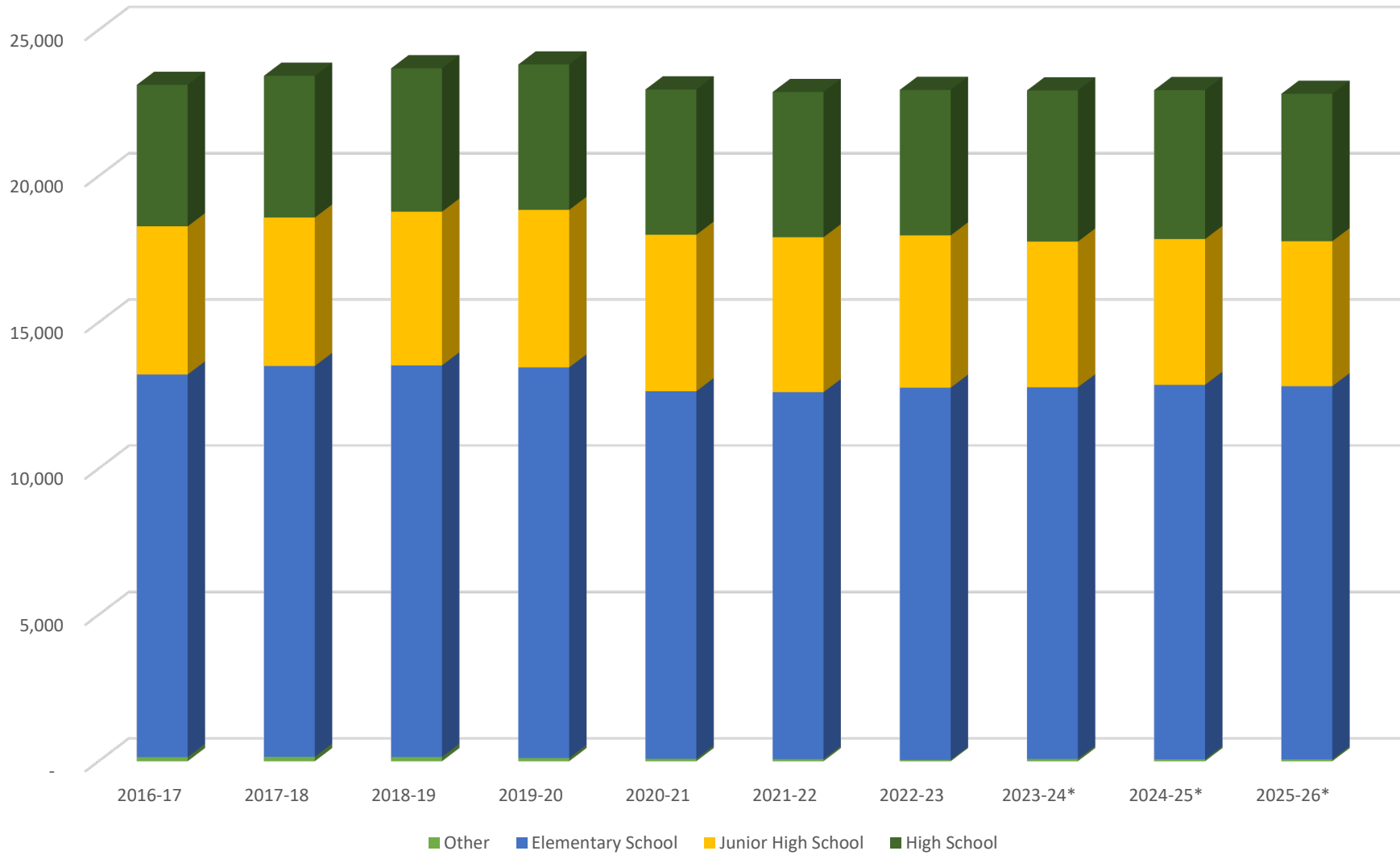




## HURST EULESS BEDFORD INDEPENDENT SCHOOL DISTRICT ENROLLMENT 2016-2017 PROJECTED TO 2025-2026



**HURST EULESS BEDFORD INDEPENDENT SCHOOL DISTRICT  
ENROLLMENT PROJECTION BREAKDOWN BY LEVEL  
(2015-2016 TO 2024-2025)**



**HEB ISD  
Enrollment  
2016-2017 to Projected 2023-2024**

		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Projected Enrollment 2023-2024	Projected Change from 2022-2023 to 2023-2024
LD Bell High School	001	2,264	2,318	2,320	2,300	2,291	2,323	2,311	2,371	60
Trinity High School	002	2,574	2,529	2,583	2,671	2,676	2,643	2,665	2,798	133
<b>High School Total</b>		<b>4,838</b>	<b>4,847</b>	<b>4,903</b>	<b>4,971</b>	<b>4,967</b>	<b>4,966</b>	<b>4,976</b>	<b>5,169</b>	<b>193</b>
Central Junior High	041	1,034	1,097	1,182	1,219	1,172	1,115	1,094	1,028	(66)
Eules Junior High	042	1,099	1,048	1,105	1,148	1,160	1,177	1,117	1,078	(39)
Hurst Junior High	043	1,088	1,099	1,117	1,128	1,008	1,007	991	919	(72)
Bedford Junior High	044	875	832	859	857	940	962	969	967	(2)
Harwood Junior High	045	971	1,000	994	1,036	1,074	1,036	1,038	991	(47)
<b>Junior High Total</b>		<b>5,067</b>	<b>5,076</b>	<b>5,257</b>	<b>5,388</b>	<b>5,354</b>	<b>5,297</b>	<b>5,209</b>	<b>4,983</b>	<b>(226)</b>
Bellaire Elem.	102	755	743	764	801	672	623	598	602	4
Harrison Lane Elem.	103	688	708	686	673	589	581	570	574	4
North Eules Elem.	105	746	750	718	701	510	469	467	533	66
Oakwood Terrace Elem.	106	607	600	629	637	571	707	718	741	23
Shady Oaks Elem.	107	583	589	582	608	560	580	577	577	-
South Eules Elem.	108	612	644	641	714	657	610	638	615	(23)
Stonegate Elem.	110	520	537	520	517	477	514	480	468	(12)
West Hurst/Trinity Lakes Elem.	111	514	533	546	544	484	584	631	622	(9)
Wilshire Elem.	112	711	756	752	715	697	607	641	645	4
Donna Park Elem.	113	518	542	512	542	491	463	446	468	22
Midway Park Elem.	114	729	764	776	785	665	635	627	622	(5)
Hurst Hills Elem.	115	527	509	501	531	521	511	494	495	1
Bell Manor Elem.	116	740	740	776	701	657	632	635	633	(2)
Shady Brook Elem.	117	670	647	609	569	573	576	551	534	(17)
Lakewood Elem.	118	631	645	672	661	602	598	586	580	(6)
Bedford Heights Elem.	119	775	787	762	726	666	622	643	588	(55)
Spring Garden Elem.	121	631	647	650	691	619	569	580	596	16
Meadow Creek Elem.	122	797	799	760	767	708	692	673	622	(51)
River Trails Elem.	123	612	642	657	663	622	611	638	641	3
Viridian Elem.	125	709	774	869	802	615	649	712	758	46
Arbor Creek Elem.	126	-	-	-	-	603	708	816	787	(29)
<b>Elementary Total</b>		<b>13,075</b>	<b>13,356</b>	<b>13,382</b>	<b>13,348</b>	<b>12,559</b>	<b>12,541</b>	<b>12,721</b>	<b>12,701</b>	<b>(20)</b>
KEYS High School	005	111	100	96	80	80	61	39	73	34
AEP/SOS	004	24	49	47	16	-	6	-	1	1
Transition Center	120	-	-	-	-	-	-	-	-	-
JJAEP	007	5	1	1	13	2	3	3	2	(1)
<b>Other Total</b>		<b>140</b>	<b>150</b>	<b>144</b>	<b>109</b>	<b>82</b>	<b>70</b>	<b>42</b>	<b>76</b>	<b>34</b>
<b>TOTAL</b>		<b>23,120</b>	<b>23,429</b>	<b>23,686</b>	<b>23,816</b>	<b>22,962</b>	<b>22,874</b>	<b>22,948</b>	<b>22,929</b>	<b>(19)</b>
Annual Increase			309	257	130	(854)	(88)	74	(19)	
Cumulative Increase				566	696	(158)	(246)	(172)	(191)	

Source: Fall PEIMS Submission

**HEB ISD  
Projected Enrollment  
2022-2023 to 2031-2032**

		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
LD Bell High School	001	2,371	2,315	2,272	2,248	2,218	2,238	2,274	2,234	2,329	2,307
Trinity High School	002	2,798	2,779	2,770	2,674	2,598	2,560	2,608	2,664	2,760	2,802
<b>High School Total</b>		<b>5,169</b>	<b>5,094</b>	<b>5,042</b>	<b>4,922</b>	<b>4,816</b>	<b>4,798</b>	<b>4,882</b>	<b>4,898</b>	<b>5,089</b>	<b>5,109</b>
Central Junior High	041	1,028	1,072	1,068	1,016	1,020	1,054	1,097	1,122	1,088	1,065
Eules Junior High	042	1,078	1,060	1,064	1,093	1,135	1,193	1,191	1,149	1,107	1,090
Hurst Junior High	043	919	961	949	1,007	960	1,005	992	1,029	991	967
Bedford Junior High	044	967	947	979	980	984	1,017	995	973	896	871
Harwood Junior High	045	991	945	899	952	966	984	1,001	1,023	1,008	996
<b>Junior High Total</b>		<b>4,983</b>	<b>4,985</b>	<b>4,959</b>	<b>5,048</b>	<b>5,065</b>	<b>5,253</b>	<b>5,276</b>	<b>5,296</b>	<b>5,090</b>	<b>4,989</b>
Bellaire Elem.	102	602	598	598	597	606	597	584	576	570	566
Harrison Lane Elem.	103	574	543	538	527	517	515	513	514	518	524
North Eules Elem.	105	533	466	475	458	444	447	439	435	429	421
Oakwood Terrace Elem.	106	741	694	679	684	677	650	636	630	622	620
Shady Oaks Elem.	107	577	574	567	561	544	530	529	532	536	544
South Eules Elem.	108	615	623	612	613	623	608	604	600	593	590
Stonegate Elem.	110	468	478	476	482	499	489	481	479	473	473
West Hurst/Trinity Lakes Elem.	111	622	645	653	647	655	638	637	639	640	646
Wilshire Elem.	112	645	677	682	709	732	728	725	727	728	729
Donna Park Elem.	113	468	477	473	479	478	467	464	462	461	464
Midway Park Elem.	114	622	648	629	629	630	627	617	613	610	612
Hurst Hills Elem.	115	495	519	507	498	510	508	511	519	526	537
Bell Manor Elem.	116	633	617	592	597	593	586	579	575	572	572
Shady Brook Elem.	117	534	547	535	527	516	503	503	510	516	529
Lakewood Elem.	118	580	555	553	556	558	536	539	543	548	561
Bedford Heights Elem.	119	588	606	582	570	574	550	569	582	592	611
Spring Garden Elem.	121	596	586	586	577	591	578	564	557	547	539
Meadow Creek Elem.	122	622	651	626	612	599	580	581	581	584	594
River Trails Elem.	123	641	628	637	625	627	608	601	589	581	577
Viridian Elem.	125	758	835	891	937	981	1,045	1,095	1,154	1,227	1,305
Arbor Creek Elem.	126	787	831	861	869	820	799	807	806	811	819
<b>Elementary Total</b>		<b>12,701</b>	<b>12,798</b>	<b>12,752</b>	<b>12,754</b>	<b>12,774</b>	<b>12,589</b>	<b>12,578</b>	<b>12,623</b>	<b>12,684</b>	<b>12,833</b>
KEYS High School	005	73	59	56	60	58	58	59	59	59	59
AEP/SOS	004	1	1	1	1	1	1	1	1	1	1
Transition Center	120	-	-	-	-	-	-	-	-	-	-
JJAP	007	2	3	4	3	3	3	3	3	3	3
<b>Other Total</b>		<b>76</b>	<b>63</b>	<b>61</b>	<b>64</b>	<b>62</b>	<b>62</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>
<b>TOTAL</b>		<b>22,929</b>	<b>22,940</b>	<b>22,814</b>	<b>22,788</b>	<b>22,717</b>	<b>22,702</b>	<b>22,799</b>	<b>22,880</b>	<b>22,926</b>	<b>22,994</b>



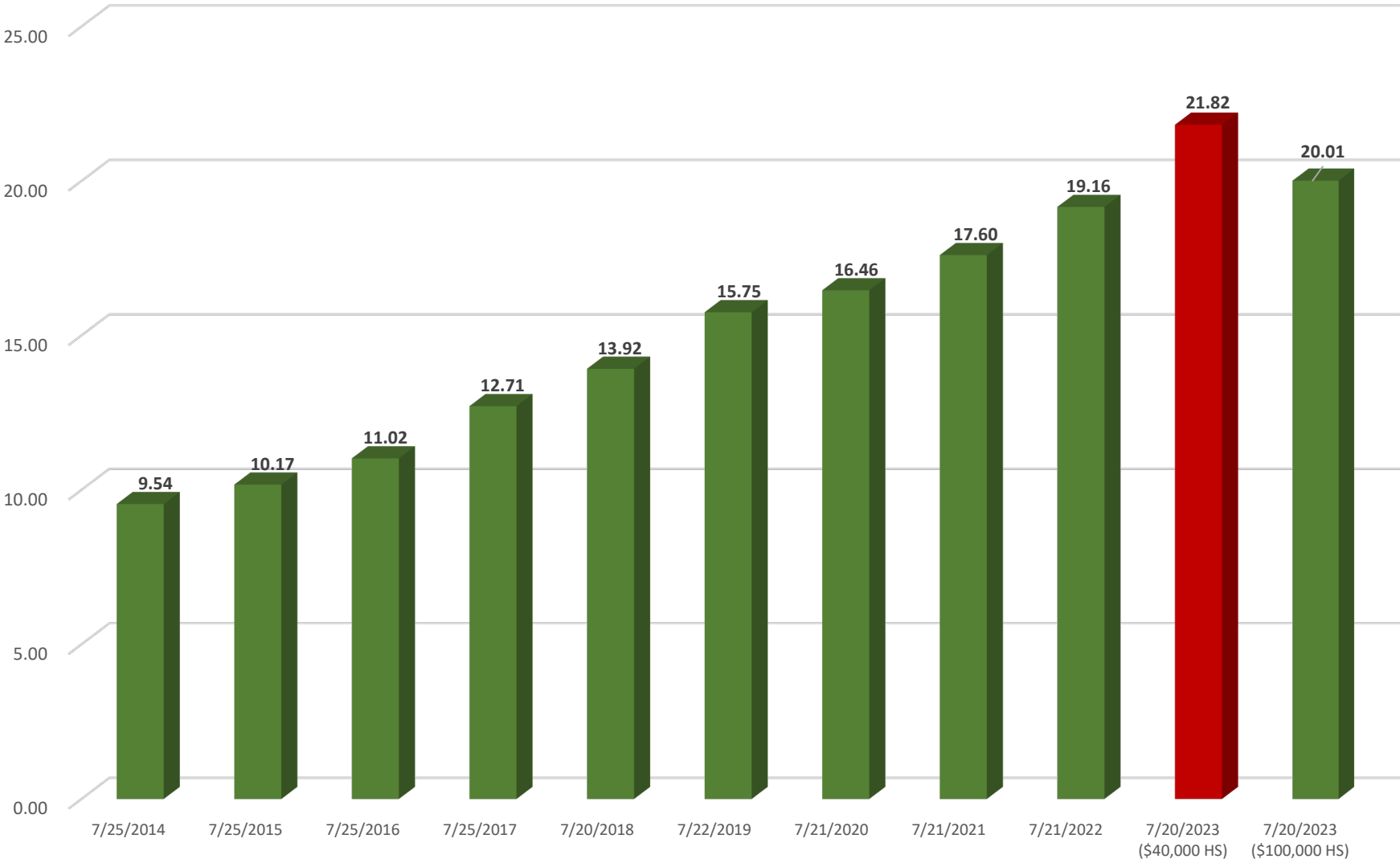
# Section III

## Property Value Growth





Hurst Eules Bedford ISD  
Estimated Net Taxable Value  
2014 - 2023  
(Value in Billions)







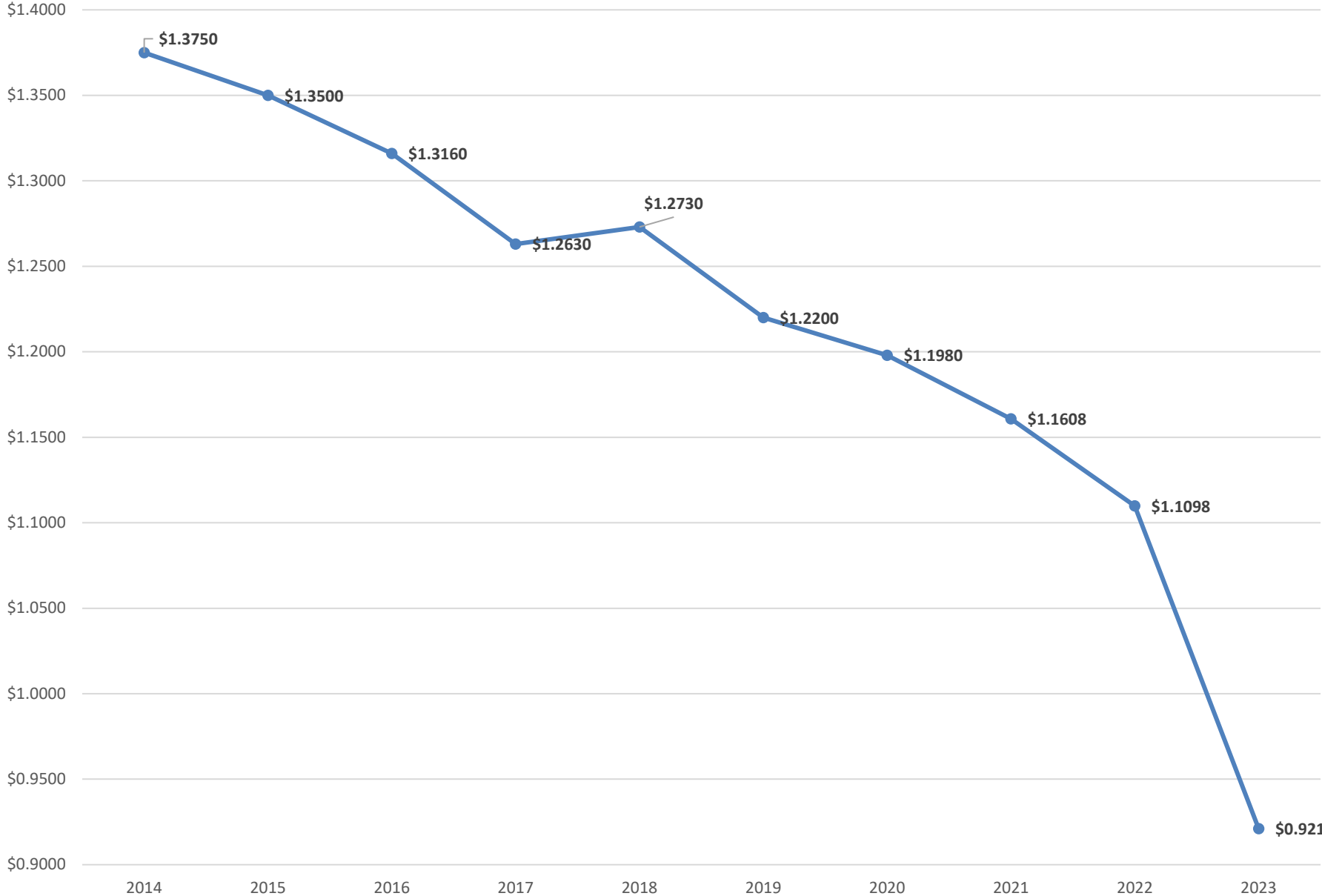
# Section IV

## Tax Rate





# History of Property Tax Rates



# ADOPTED TAX RATES 2023-2024

DESCRIPTION	TAX RATE
Maintenance & Operations	0.6855
Interest & Sinking	0.2356
Total*	<u>\$ 0.9211</u>

\*Decrease of \$0.1887 in the total tax rate from the prior year

# 2023 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

Hurst-Euless-Bedford ISD	817-283-4461
School District's Name	Phone (area code and number)
1849 Central Dr, Bedford, TX 76022	hebisd.edu
School District's Address, City, State, ZIP Code	School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ 18,440,732,031
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 2,456,334,328
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 15,984,397,703
4.	<b>2022 total adopted tax rate.</b>	\$ 1.109800 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ 3,106,818,587
	B. 2022 values resulting from final court decisions: .....	- \$ 2,736,625,175
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 370,193,412
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 862,246,270
	B. 2022 disputed value: .....	- \$ 129,336,941
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 732,909,329
7.	<b>2022 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 1,103,102,741
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 17,087,500,444
9.	<b>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)  
<sup>5</sup> Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ <u>72,576,499</u></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ <u>1,761,180,126</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ <u>1,833,756,625</u>
11.	<p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value.</b> ..... \$ <u>0</u></p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>0</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>1,833,756,625</u>
13.	<b>Adjusted 2022 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>15,253,743,819</u>
14.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>169,286,048</u>
15.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup></p>	\$ <u>2,905,940</u>
16.	<p><b>Adjusted 2022 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	\$ <u>172,191,988</u>
17.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>19,480,072,687</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>C. Total 2023 value.</b> Subtract B from A.</p>	\$ <u>19,480,072,687</u>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ <u>462,172,792</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ <u>130,063,970</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>592,236,762</u>
19.	<b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ <u>2,006,018,984</u>

<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(6)  
<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2023 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 18,066,290,465
21.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
22.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 314,303,083
23.	<b>Total adjustments to the 2023 taxable value.</b> Add lines 21 and 22.	\$ 314,303,083
24.	<b>Adjusted 2023 taxable value.</b> Subtract line 23 from line 20.	\$ 17,751,987,382
25.	<b>2023 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 0.969987 /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- 1. Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- 2. Enrichment Tax Rate :**<sup>20</sup> A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- 3. Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2023 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ 0.635500 /\$100
27.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.050000 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0.0500 /\$100	\$ 0.050000 /\$100
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. <sup>27</sup>	\$ 0.685500 /\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district’s budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.</p> <p>Enter debt amount: ..... \$ <u>45,066,013</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... – \$ <u>0</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – \$ <u>0</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ <u>45,066,013</u>
30.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>2,224,439</u>
31.	<b>Adjusted 2023 debt.</b> Subtract line 30 from line 29D.	\$ <u>42,841,574</u>
32.	<p><b>2023 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <sup>31</sup> <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate <u>99.89</u> %</p> <p>C. Enter the 2021 actual collection rate <u>99.80</u> %</p> <p>D. Enter the 2020 actual collection rate <u>98.59</u> %</p>	<u>100.00</u> %
33.	<p><b>2023 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ <u>42,841,574</u>
34.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>18,066,290,465</u>
35.	<b>2023 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.237135</u> /\$100
36.	<p><b>2023 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system’s abolition to the sum of Lines 28 and 35. <sup>32</sup></p>	\$ <u>0.922635</u> /\$100

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p><b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup></p>	\$ <u>0</u>

<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 18,066,290,465
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ 0.922635 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.109800 /\$100
42.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
43.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.922635 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 0.969987 /\$100  
 Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 0.922635 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here** → Wendy Burgess  
 Printed Name of School District Representative

**sign here** → *Wendy Burgess*  
 School District Representative

*8-7-2023*  
 Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)





# Section V

## Budget Summary



**Hurst-Eules-Bedford ISD**  
**2023-2024 Budget Summary Report**  
**General Fund, Food Service Fund, and Debt Service Fund**

	2022-2023		2023-2024	
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student
<b><u>Instruction</u></b>				
11 Instruction	\$ 130,870,989	\$ 5,703	\$ 131,967,643	\$ 5,755
12 Instructional Resources & Media	2,778,731	121	2,843,788	124
13 Curriculum Dev and Inst Staff Development	4,061,434	177	4,124,301	180
95 Juvenile Justice AEP Program	22,500	1	22,500	1
<b>Total Instruction</b>	<b>\$ 137,733,654</b>	<b>\$ 6,002</b>	<b>\$ 138,958,232</b>	<b>\$ 6,060</b>
<b><u>Instructional Support</u></b>				
21 Instructional Leadership	\$ 2,692,227	\$ 117	\$ 2,830,015	\$ 123
23 School Leadership	12,210,646	532	12,828,609	559
31 Guidance, Counseling and Evaluation	7,963,830	347	8,701,162	379
32 Social Services	669,715	29	733,349	32
33 Health Services	2,764,265	120	2,906,752	127
36 Extracurricular Activities	5,284,331	230	5,562,191	243
<b>Total Instructional Support</b>	<b>\$ 31,585,014</b>	<b>\$ 1,376</b>	<b>\$ 33,562,078</b>	<b>\$ 1,464</b>
<b><u>Central Administration - Function 41</u></b>	<b>\$ 7,444,616</b>	<b>\$ 324</b>	<b>\$ 7,648,497</b>	<b>\$ 334</b>
<b><u>District Operations</u></b>				
34 Student Transportation	\$ 6,030,777	\$ 263	\$ 6,513,750	\$ 284
35 Food Service	21,186,264	923	17,190,787	750
51 Facilities Maintenance and Operations	23,021,922	1,003	23,429,359	1,022
52 Security and Monitoring Services	1,249,596	54	1,827,547	80
53 Data Processing Services	4,806,005	209	5,083,550	222
<b>Total District Operations</b>	<b>\$ 56,294,564</b>	<b>\$ 2,453</b>	<b>\$ 54,044,993</b>	<b>\$ 2,357</b>
<b><u>Debt Services - Function 71</u></b>	<b>\$ 41,789,127</b>	<b>\$ 1,821</b>	<b>\$ 45,179,253</b>	<b>\$ 1,970</b>
<b><u>Other</u></b>				
61 Community Services	\$ 177,306	\$ 8	\$ 228,867	\$ 10
81 Facilities Acquisition and Construction	5,841	0	13,176	1
91 Contracted Instructional Services (Chptr 41)	-	-	-	-
99 Intergovernmental Charges	984,000	43	1,005,648	44
<b>Total Other</b>	<b>\$ 1,167,147</b>	<b>\$ 51</b>	<b>\$ 1,247,691</b>	<b>\$ 54</b>
<b>Total</b>	<b>\$ 276,014,122</b>	<b>\$ 12,028</b>	<b>\$ 280,640,744</b>	<b>\$ 12,240</b>
Enrollment		22,948		22,929

This information will be presented at the "Public Meeting to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm on Monday August 21, 2023, at the Hurst-Eules-Bedford ISD Administration Building. It is also posted on the district's website as mandated by state requirements.