

# 2021-2022

## Budget Report

Proposed

# HURST-EULESS-BEDFORD INDEPENDENT SCHOOL DISTRICT

ANNUAL BUDGET FOR FISCAL YEAR  
FROM SEPTEMBER 1, 2021 TO AUGUST 31, 2022

## 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.

# BUDGET REPORT 2021-2022

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# **Section I**

## General Overview

# General Overview

## Budget Preparation for 2021-2022

### 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 2021-2022. 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 2021-2022

*(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 2020-2021 entitlement. Adjustments are made as 2021-2022 entitlements change.

#### D. Internal Service Funds

The same budget development guidelines apply to Internal Service Funds. Program administrators estimate 2021-2022 revenue and expenses.

#### E. Campus Activity Funds

The same budget development guidelines apply to Campus Activity Funds. Principals estimate the 2021-2022 revenue and expenses for each activity.

## Statement of Texas Law

### Budget Preparation for 2021-2022

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 2021-2022**  
*(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 2021-2022

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 2021-2022

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 2021-2022 Budget Development Schedule

January 19-20, 2021	Preparation workshops (See prep training schedule) <ul style="list-style-type: none"><li>➤ Outline overall process</li><li>➤ Review budget input methods and materials</li><li>➤ Review account coding</li><li>➤ Receive campus allocations</li><li>➤ Review timeline</li><li>➤ New Staff Training</li></ul>
Friday, February 26, 2021	Deadline for Budget submission to Business Office as follows: <b><u>4:00 p.m.</u></b> <ul style="list-style-type: none"><li>➤ General Fund (199) including Campus Allocation Budgets</li><li>➤ Special Revenue Fund Budgets<ul style="list-style-type: none"><li>• 240 Child Nutrition</li><li>• 490 PK/Core Knowledge</li></ul></li><li>➤ Campus Activity Fund Budgets (461)</li><li>➤ Internal Service Fund Budgets (ISF)</li><li>➤ Extended Day Fund Budgets (711)</li></ul>
Friday, March 12, 2021	<b><u>Deadline for submission of changes to 2021-2022 Budget</u></b>
April, 2021	ELT reviews 2021-2022 Budget
May, June, July, August	Board reviews report and updates on the 2021-2022 Budget.
Monday, June 14, 2021	Board approves the 2021-2022 Salary Schedule at regular board meeting, if available for consideration.

<b>Wednesday, July 21, 2021</b>	District receives Certified Tax Roll and makes adjustments to the Proposed Budget, if required.
<b>Monday, August 9, 2021</b>	<p>Board accepts the Certified Tax Roll.</p> <p>Board reviews the Notice of Public Meeting to Discuss Budget and Proposed Tax Rate.</p> <p>Board sets public meeting date of August 23, 2021 to conduct Public Meeting to Discuss Budget and Proposed Tax Rate.</p>
<b>Thursday, August 12, 2021</b>	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)
<b>Monday, August 23, 2021</b>	<p>Board holds the public hearing to discuss 2021-2022 budget and proposed tax rate.</p> <p>Board considers approval of the 2021-2022 budget.</p> <p>Board sets the 2021 tax rate.</p>

**Hurst-Euless-Bedford ISD**  
**2021-2022 Budget**  
**Funds Requiring Adoption by the Board of Trustees**  
**General Fund, Food Service Fund, Debt Service Fund**  
**August 23, 2021**

	General Fund	Food Service Fund	Debt Service Fund
<b>REVENUES:</b>			
5700 Local Revenues	\$ 154,259,009	\$ 3,222,876	\$ 36,100,576
5800 State Revenues	55,483,525	63,781	691,488
5900 Federal Revenues	2,084,519	9,695,464	-
<b>TOTAL REVENUES</b>	<b>\$ 211,827,053</b>	<b>\$ 12,982,121</b>	<b>\$ 36,792,064</b>
<b>EXPENDITURES:</b>			
11 Instruction	\$ 122,383,171	\$ -	\$ -
12 Instructional Resources & Media	2,734,885	-	-
13 Curriculum & Staff Development	4,058,497	-	-
21 Instructional Leadership	2,654,265	-	-
23 School Leadership	11,908,226	-	-
31 Guidance/Counseling	7,688,812	-	-
32 Social Work Services	752,423	-	-
33 Health Services	2,813,309	-	-
34 Student Transportation	5,763,876	-	-
35 Food Service	239,875	14,135,022	-
36 Co/Extra-Curricular	5,247,392	-	-
41 General Administration	6,577,208	-	-
51 Maintenance and Operations	19,780,470	80,013	-
52 Security & Monitoring	1,184,964	-	-
53 Data Processing	4,667,964	-	-
61 Community Services	207,959	-	-
71 Debt Service	-	-	36,792,064
81 Facilities Acq/Constr.	-	-	-
91 Recapture/Chpt 41	-	-	-
95 Juvenile Justice Program	22,500	-	-
99 Intergovernmental Charges	980,750	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 199,666,546</b>	<b>\$ 14,215,035</b>	<b>\$ 36,792,064</b>
<b>OTHER SOURCES:</b>			
7900 Sale of Property	\$ 5,000	\$ 14,830	\$ -
7900 Transfer in from Other Funds	900,000	-	-
<b>TOTAL OTHER SOURCES</b>	<b>\$ 905,000</b>	<b>\$ 14,830</b>	<b>\$ -</b>
<b>OTHER USES:</b>			
8900 Campus Computer Replacement	\$ 178,800	\$ -	\$ -
8900 Transfer to Locally Defined Fund for Future Payroll	\$ 12,886,707	\$ -	\$ -
8900 Transfer to Locally Defined Capital Projects Fund	-	-	-
<b>TOTAL OTHER USES</b>	<b>\$ 13,065,507</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BUDGETED CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (1,218,084)</b>	<b>\$ -</b>

**Hurst-Euless-Bedford ISD**  
**2021-2022 Budget**  
**Funds Requiring Adoption by the Board of Trustees**  
**Local Option to Adopt Budget**  
**August 23, 2021**

	PreK/CK Fund
<b>REVENUES:</b>	
5700 Local Revenues	\$ 530,000
5800 State Revenues	-
5900 Federal Revenues	-
<b>TOTAL REVENUES</b>	<b>\$ 530,000</b>
<b>EXPENDITURES:</b>	
11 Instruction	\$ 404,081
12 Instructional Resources & Media	-
13 Curriculum & Staff Development	110,919
21 Instructional Leadership	-
23 School Leadership	-
31 Guidance/Counseling	-
32 Social Work Services	-
33 Health Services	-
34 Student Transportation	-
35 Food Service	-
36 Co/Extra-Curricular	-
41 General Administration	-
51 Maintenance and Operations	-
52 Security & Monitoring	-
53 Data Processing	-
61 Community Services	-
71 Debt Service	-
81 Facilities Acq/Constr.	-
91 Recapture/Chpt 41	-
95 Juvenile Justice Program	-
99 Intergovernmental Charges	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 515,000</b>
<b>OTHER SOURCES:</b>	
7900 Sale of Property	\$ -
7900 Transfer in from Other Funds	-
<b>TOTAL OTHER SOURCES</b>	<b>\$ -</b>
<b>OTHER USES:</b>	
8900 Campus Computer Replacement	\$ -
8900 Transfer to Locally Defined Capital Projects Fund	-
<b>TOTAL OTHER USES</b>	<b>\$ -</b>
<b>BUDGETED CHANGE IN FUND BALANCE</b>	<b>\$ 15,000</b>

**Hurst-Euleless-Bedford ISD**  
**2021-2022 Budget Summary Report**  
**General Fund, Food Service Fund, and Debt Service Fund**

	2020-2021		2021-2022	
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student
<b><u>Instruction</u></b>				
11 Instruction	\$ 127,814,467	\$ 5,566	\$ 122,383,171	\$ 5,337
12 Instructional Resources & Media	2,751,589	120	2,734,885	119
13 Curriculum Dev and Inst Staff Development	4,062,202	177	4,058,497	177
95 Juvenile Justice AEP Program	22,500	1	22,500	1
<b>Total Instruction</b>	<b>\$ 134,650,758</b>	<b>\$ 5,864</b>	<b>\$ 129,199,053</b>	<b>\$ 5,634</b>
<b><u>Instructional Support</u></b>				
21 Instructional Leadership	\$ 2,649,488	\$ 115	\$ 2,654,265	\$ 116
23 School Leadership	11,842,448	516	11,908,226	519
31 Guidance, Counseling and Evaluation	7,659,145	334	7,688,812	335
32 Social Services	607,421	26	752,423	33
33 Health Services	3,324,380	145	2,813,309	123
36 Extracurricular Activities	5,026,014	219	5,247,392	229
<b>Total Instructional Support</b>	<b>\$ 31,108,896</b>	<b>\$ 1,355</b>	<b>\$ 31,064,427</b>	<b>\$ 1,355</b>
<b><u>Central Administration - Function 41</u></b>	<b>\$ 6,609,732</b>	<b>\$ 288</b>	<b>\$ 6,577,208</b>	<b>\$ 287</b>
<b><u>District Operations</u></b>				
34 Student Transportation	\$ 6,044,909	\$ 263	\$ 5,763,876	\$ 251
35 Food Service	15,080,933	657	14,374,897	627
51 Facilities Maintenance and Operations	24,314,838	1,059	19,860,483	866
52 Security and Monitoring Services	1,149,741	50	1,184,964	52
53 Data Processing Services	4,717,840	205	4,667,964	204
<b>Total District Operations</b>	<b>\$ 51,308,261</b>	<b>\$ 2,234</b>	<b>\$ 45,852,184</b>	<b>\$ 1,999</b>
<b><u>Debt Services - Function 71</u></b>	<b>\$ 36,967,125</b>	<b>\$ 1,610</b>	<b>\$ 36,792,064</b>	<b>\$ 1,604</b>
<b><u>Other</u></b>				
61 Community Services	\$ 192,201	\$ 8	\$ 207,959	\$ 9
81 Facilities Acquisition and Construction	-	-	-	-
91 Contracted Instructional Services (Chptr 41)	-	-	-	-
99 Intergovernmental Charges	960,000	42	980,750	43
<b>Total Other</b>	<b>\$ 1,152,201</b>	<b>\$ 50</b>	<b>\$ 1,188,709</b>	<b>\$ 52</b>
<b>Total</b>	<b>\$ 261,796,973</b>	<b>\$ 11,401</b>	<b>\$ 250,673,645</b>	<b>\$ 10,931</b>
Enrollment		22,962		22,932

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 23, 2021, at the Hurst-Euleless-Bedford ISD Administration Building. It is also posted on the district's website as mandated by state requirements.

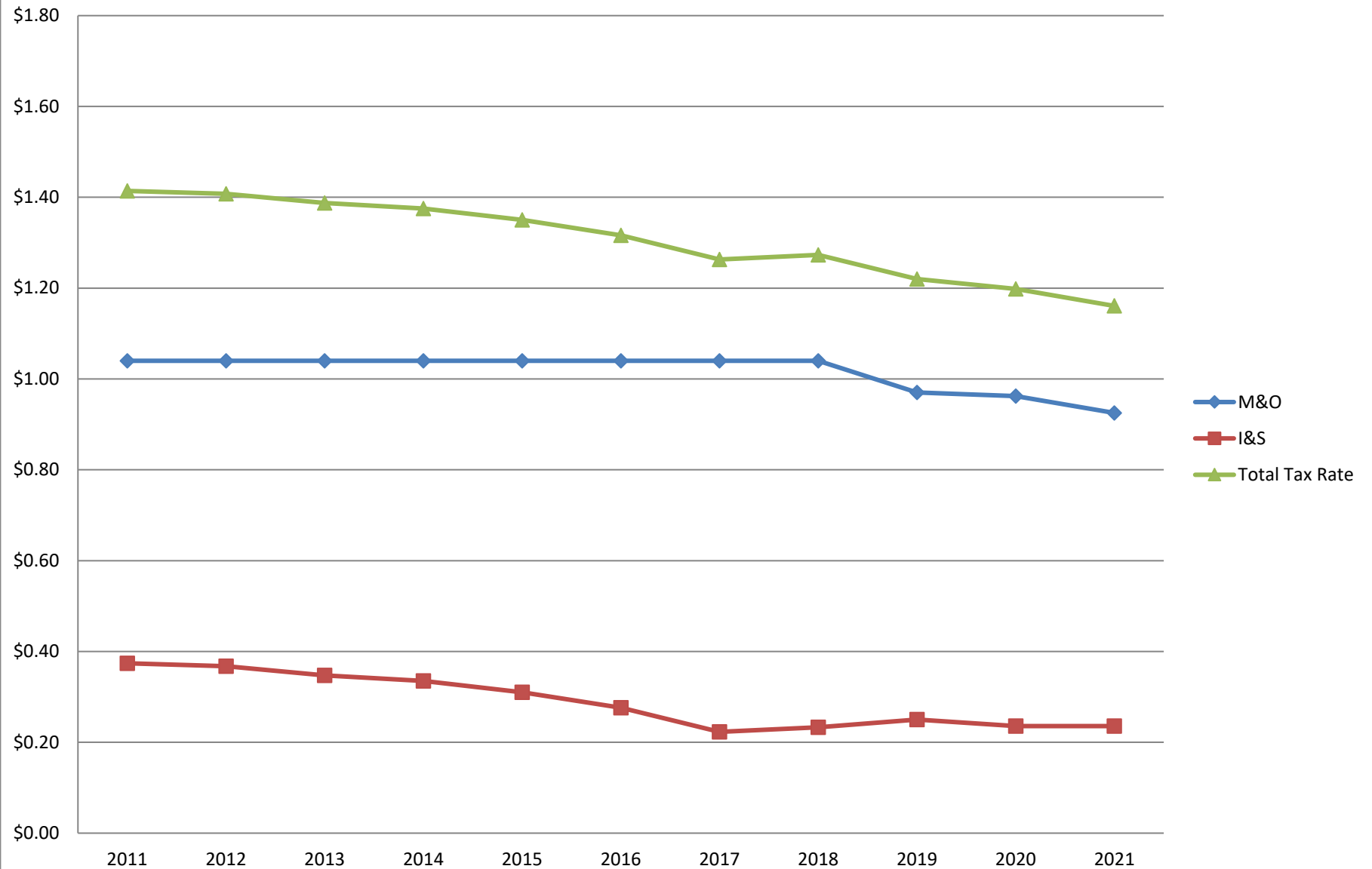
**Hurst-Euleless-Bedford ISD**  
**Tax Rate History**  
**Maintenance and Operating (M&O) and Interest and Sinking (I&S)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
M&O	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	0.970000	0.962400	<b>0.925200</b>
I&S	0.374000	0.367500	0.347500	0.335000	0.310000	0.276000	0.223000	0.233000	0.250000	0.235600	<b>0.235600</b>
Total Tax Rate	1.414000	1.407500	1.387500	1.375000	1.350000	1.316000	1.263000	1.273000	1.220000	1.198000	<b>1.160800</b>
Annual Increase (I	0.118547	(0.006500)	(0.020000)	(0.012500)	(0.025000)	(0.034000)	(0.053000)	0.010000	(0.053000)	(0.022000)	<b>(0.037200)</b>
Cumulative Increa	0.118547	0.112047	0.092047	0.079547	0.054547	0.020547	(0.032453)	(0.022453)	(0.075453)	(0.097453)	<b>(0.134653)</b>



## Tax Rate History

### Maintenance and Operations (M&O) and Interest and Sinking (I&S)







# **Section II**

## General Fund

**Hurst-Euleless-Bedford ISD**  
**2021-2022 Budget**  
**Funds Requiring Adoption by the Board of Trustees**  
**General Fund**  
**August 23, 2021**

	General Fund	Percent of Total
<b><u>REVENUES:</u></b>		
5700 Local Revenues	\$ 154,259,009	72.5%
5800 State Revenues	55,483,525	26.1%
5900 Federal Revenues	2,084,519	1.0%
<b>TOTAL REVENUES</b>	<b>\$ 211,827,053</b>	<b>99.6%</b>
<b><u>EXPENDITURES:</u></b>		
11 Instruction	\$ 122,383,171	57.5%
12 Instructional Resources & Media	2,734,885	1.3%
13 Curriculum & Staff Development	4,058,497	1.9%
21 Instructional Leadership	2,654,265	1.2%
23 School Leadership	11,908,226	5.6%
31 Guidance/Counseling	7,688,812	3.6%
32 Social Work Services	752,423	0.4%
33 Health Services	2,813,309	1.3%
34 Student Transportation	5,763,876	2.7%
35 Food Service	239,875	0.1%
36 Co/Extra-Curricular	5,247,392	2.5%
41 General Administration	6,577,208	3.1%
51 Maintenance and Operations	19,780,470	9.3%
52 Security & Monitoring	1,184,964	0.6%
53 Data Processing	4,667,964	2.2%
61 Community Services	207,959	0.1%
71 Debt Service	-	0.0%
81 Facilities Acq/Constr.	-	0.0%
91 Recapture/Chpt 41	-	0.0%
95 Juvenile Justice Program	22,500	0.0%
99 Intergovernmental Charges	980,750	0.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 199,666,546</b>	<b>93.9%</b>
<b><u>OTHER SOURCES:</u></b>		
7900 Sale of Property	\$ 5,000	0.0%
7900 Transfer in from Other Funds	900,000	0.4%
<b>TOTAL OTHER SOURCES</b>	<b>\$ 905,000</b>	<b>0.4%</b>
<b><u>OTHER USES:</u></b>		
8900 Campus Computer Replacement	\$ 178,800	0.1%
8900 Transfer to Locally Defined Fund for Future Payroll	\$ 12,886,707	6.1%
8900 Transfer to Locally Defined Capital Project Fund	-	0.0%
<b>TOTAL OTHER USES</b>	<b>\$ 13,065,507</b>	<b>6.1%</b>
<b>BUDGETED CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	
Revenue	\$ 211,827,053	
Other Sources	905,000	
<b>Total Estimated Inflows</b>	<b>\$ 212,732,053</b>	
Expenditures	\$ 199,666,546	
Other Uses	13,065,507	
<b>Total Estimated Outflows</b>	<b>\$ 212,732,053</b>	

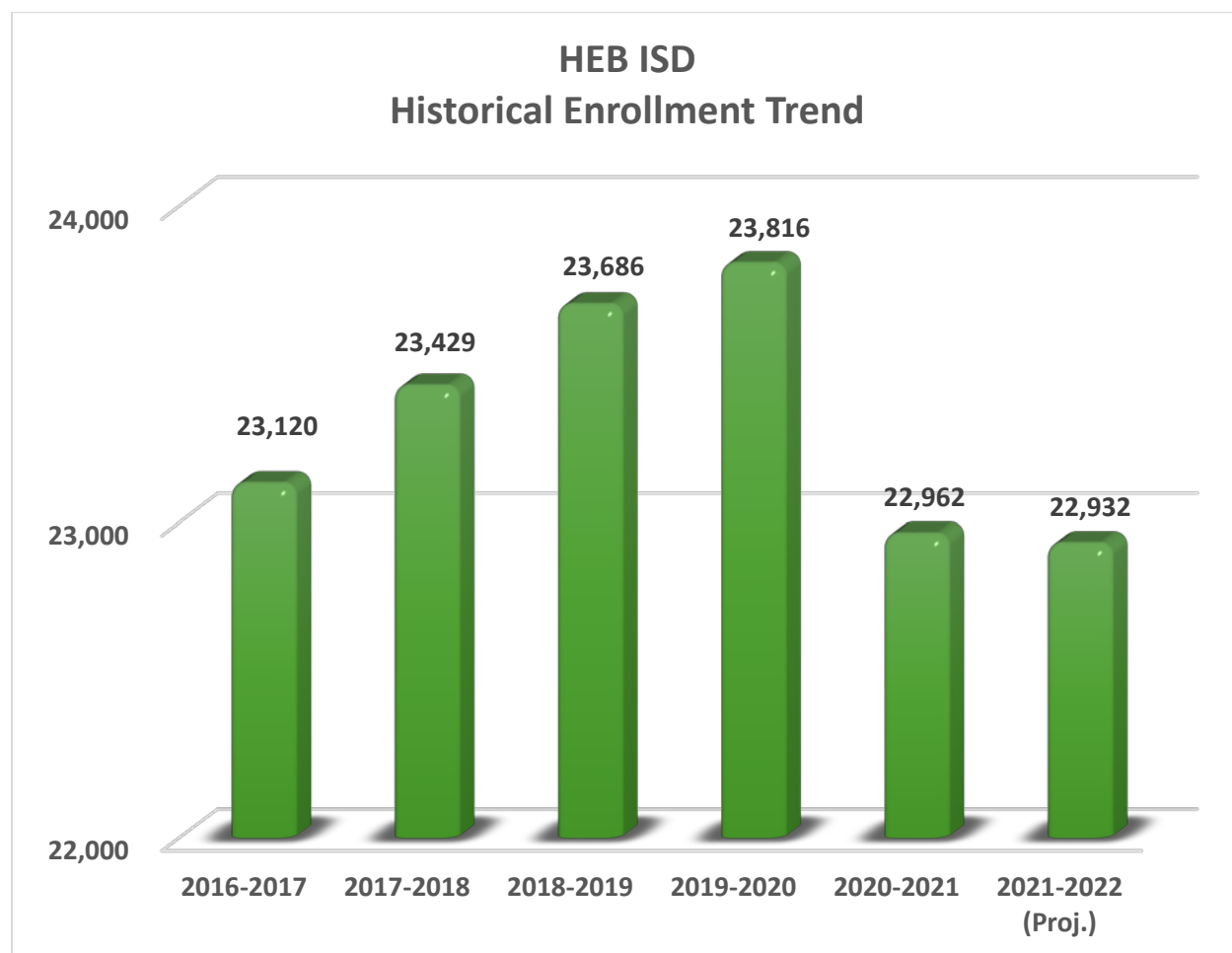
## General Fund

The largest of the Governmental Fund Types is the *General Fund*. The General Fund is the District's primary operating fund. It accounts for all financial resources and expenditures except those required to be accounted for in another fund. The principal sources of revenue include local property taxes and state funding. Expenditures include costs associated with the daily operations of the school district.

### Average Daily Attendance/Enrollment

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The first step in building the General Fund budget is to project student enrollment and Average Daily Attendance (ADA). State revenue estimates, as well as campus expenditure and staffing allocations, rely heavily upon projected enrollment. Enrollment for the district typically increases by 1% - 2% each year. The district is conservatively projecting a decrease of -0.13%, or 30 students, for 2021-2022.



**HEB ISD**  
**Enrollment Data**  
**2014-2015 to estimated 2021-2022**  
**Including Pre-K Core Knowledge Students**

							Estimated Enrollment	Projected Change from 2020-2021 to 2021-2022
							2021-2022	
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	
Bell High School 001	2,145	2,183	2,264	2,318	2,320	2,300	2,291	4
Trinity High School 002	2,416	2,475	2,574	2,529	2,583	2,671	2,676	(3)
<b>High School Total</b>	<b>4,561</b>	<b>4,658</b>	<b>4,838</b>	<b>4,847</b>	<b>4,903</b>	<b>4,971</b>	<b>4,967</b>	<b>1</b>
Central Jr. High 041	998	977	1,034	1,097	1,182	1,219	1,172	18
Euless Jr. High 042	1,024	1,005	1,099	1,048	1,105	1,148	1,160	-
Hurst Jr. High 043	1,052	1,102	1,088	1,099	1,117	1,128	1,008	17
Bedford Jr. High 044	834	862	875	832	859	857	940	(20)
Harwood Jr. High 045	998	1,029	971	1,000	994	1,036	1,074	(9)
<b>Junior High Total</b>	<b>4,906</b>	<b>4,975</b>	<b>5,067</b>	<b>5,076</b>	<b>5,257</b>	<b>5,388</b>	<b>5,354</b>	<b>6</b>
Bellaire 102	738	723	755	743	764	801	672	(3)
Harrison Lane 103	658	696	688	708	686	673	589	(4)
North Euless 105	722	718	746	750	718	701	510	(19)
Oakwood Terrace 106	567	618	607	600	629	637	571	97
Shady Oaks 107	576	601	583	589	582	608	560	20
South Euless 108	623	613	612	644	641	714	657	(20)
Stonegate 110	510	508	520	537	520	517	477	15
West Hurst/Trinity Lakes 111	494	500	514	533	546	544	484	12
Wilshire 112	747	751	711	756	752	715	697	(106)
Donna Park 113	527	532	518	542	512	542	491	(9)
Midway Park 114	701	691	729	764	776	785	665	4
Hurst Hills 115	521	567	527	509	501	531	521	(21)
Bell Manor 116	763	750	740	740	776	701	657	(21)
Shady Brook 117	620	663	670	647	609	569	573	(6)
Lakewood 118	713	693	631	645	672	661	602	(35)
Bedford Heights 119	766	771	775	787	762	726	666	(36)
Spring Garden 121	596	568	631	647	650	691	619	(39)
Meadow Creek 122	766	776	797	799	760	767	708	(35)
River Trails 123	621	654	612	642	657	663	622	(24)
Viridian 125	543	622	709	774	869	802	615	8
Arbor Creek 125	-	-	-	-	-	-	603	114
<b>Elementary Total</b>	<b>12,772</b>	<b>13,015</b>	<b>13,075</b>	<b>13,356</b>	<b>13,382</b>	<b>13,348</b>	<b>12,559</b>	<b>(108)</b>
KEYS	97	121	111	100	96	80	80	41
AEP/SOS	32	32	24	49	47	16	-	32
Transition Center	44	31	-	-	-	-	-	-
JJAEP	4	2	5	1	1	13	2	(2)
<b>TOTAL</b>	<b>22,416</b>	<b>22,834</b>	<b>23,120</b>	<b>23,429</b>	<b>23,686</b>	<b>23,816</b>	<b>22,962</b>	<b>(30)</b>
Annual Increase		418	286	309	257	130	(854)	(30)
Cumulative Increase		418	704	1,013	1,270	1,400	546	516

Source: Fall PEIMS Submission

## General Fund (Continued)

### Revenue Trends and Assumptions

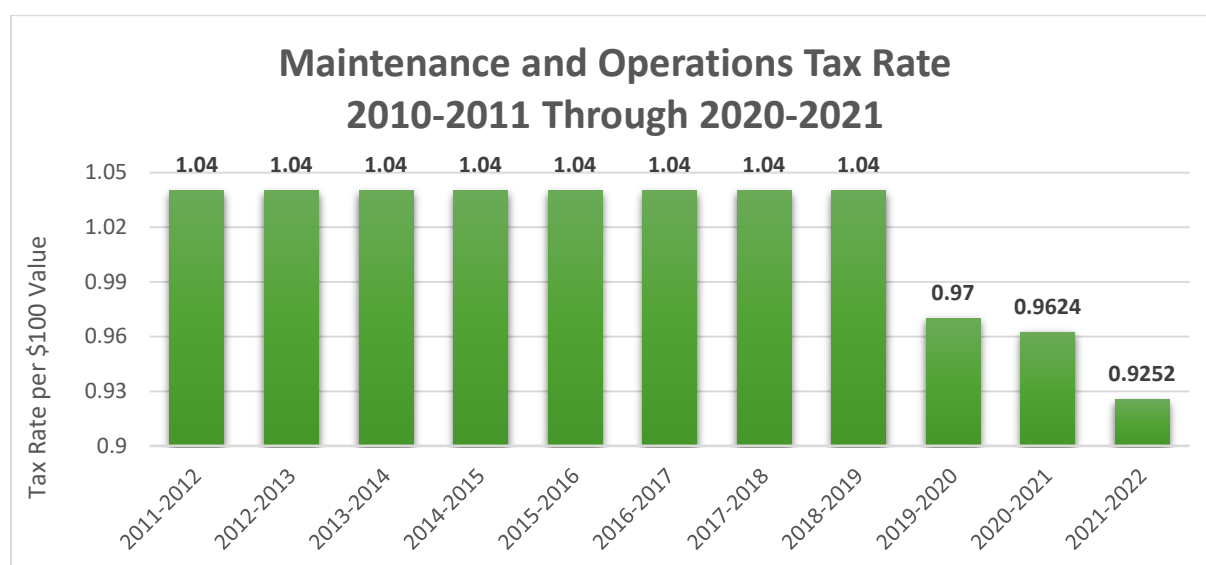
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The primary sources of revenue for the General Fund are local tax collections and state funding.

#### Local Revenue Sources:

The Board of Trustees for the District is charged with adopting a tax rate in order to fund the daily operations of the District. This tax rate is the Maintenance and Operations (M&O) tax rate.

House Bill 3, passed on May 27, 2019, centered around 2 legislative priorities going into the 86th Legislative Session. Those priorities were focused on items that were heavily debated during the Finance Commissions work during the interim of the 2017 and 2019 sessions. Most of the work was prioritized around reforming school finance and providing significant and lasting tax relief. The bill provided \$6.5 billion in combined eliminations of significant provisions of the current school finance funding formulas and providing additional resources. Additionally, the legislature included \$5 billion in property tax relief for the current biennium in compressing the current tax rate and limiting the revenue available from value growth in future years.

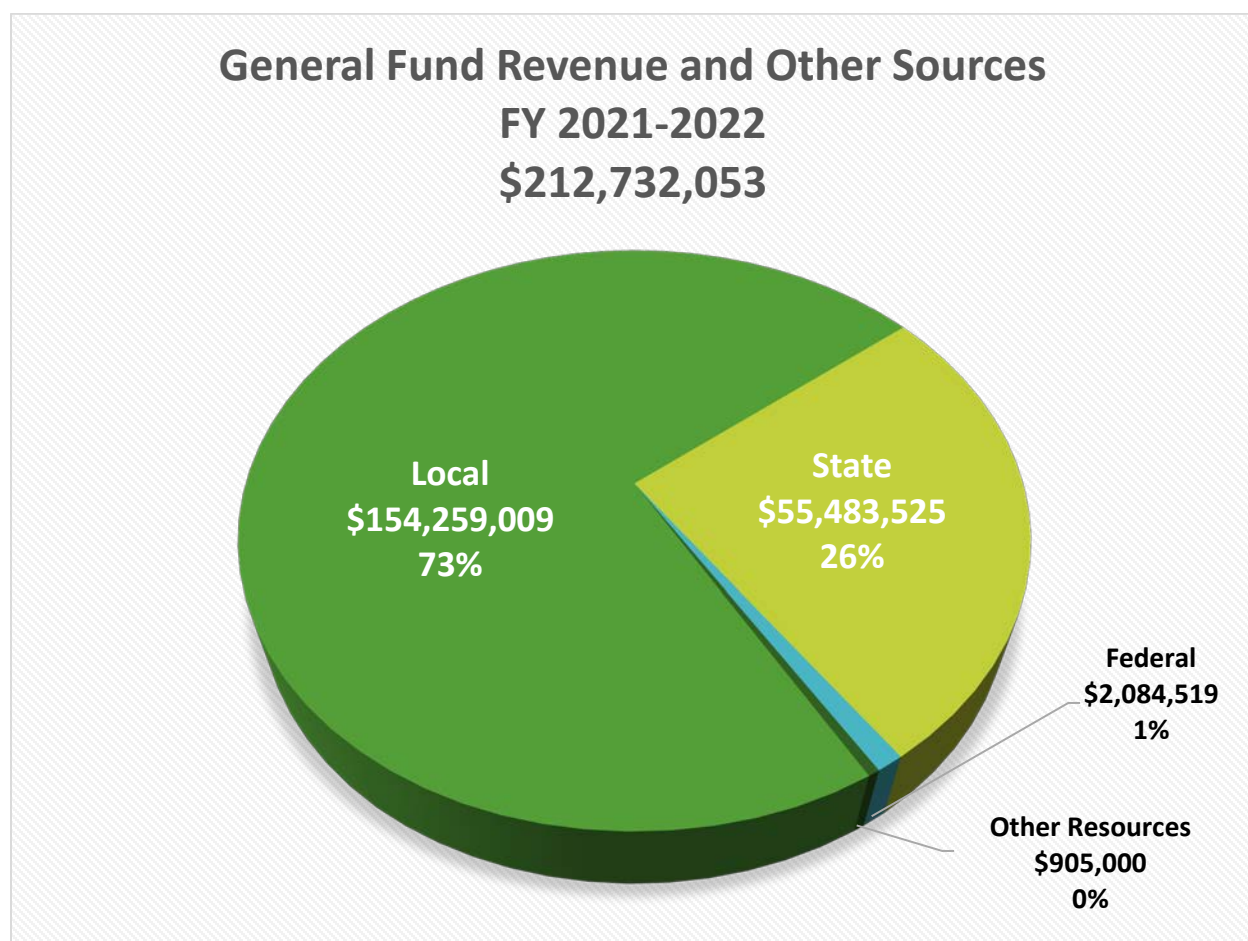


In fiscal year 2021-2022 and based on an M&O tax rate of \$0.9252, HEB ISD expects to collect \$152,279,009 in current year property taxes. With other adjustments, the district anticipates total local revenue for the General Fund of \$154,259,009.

## General Fund (Continued)

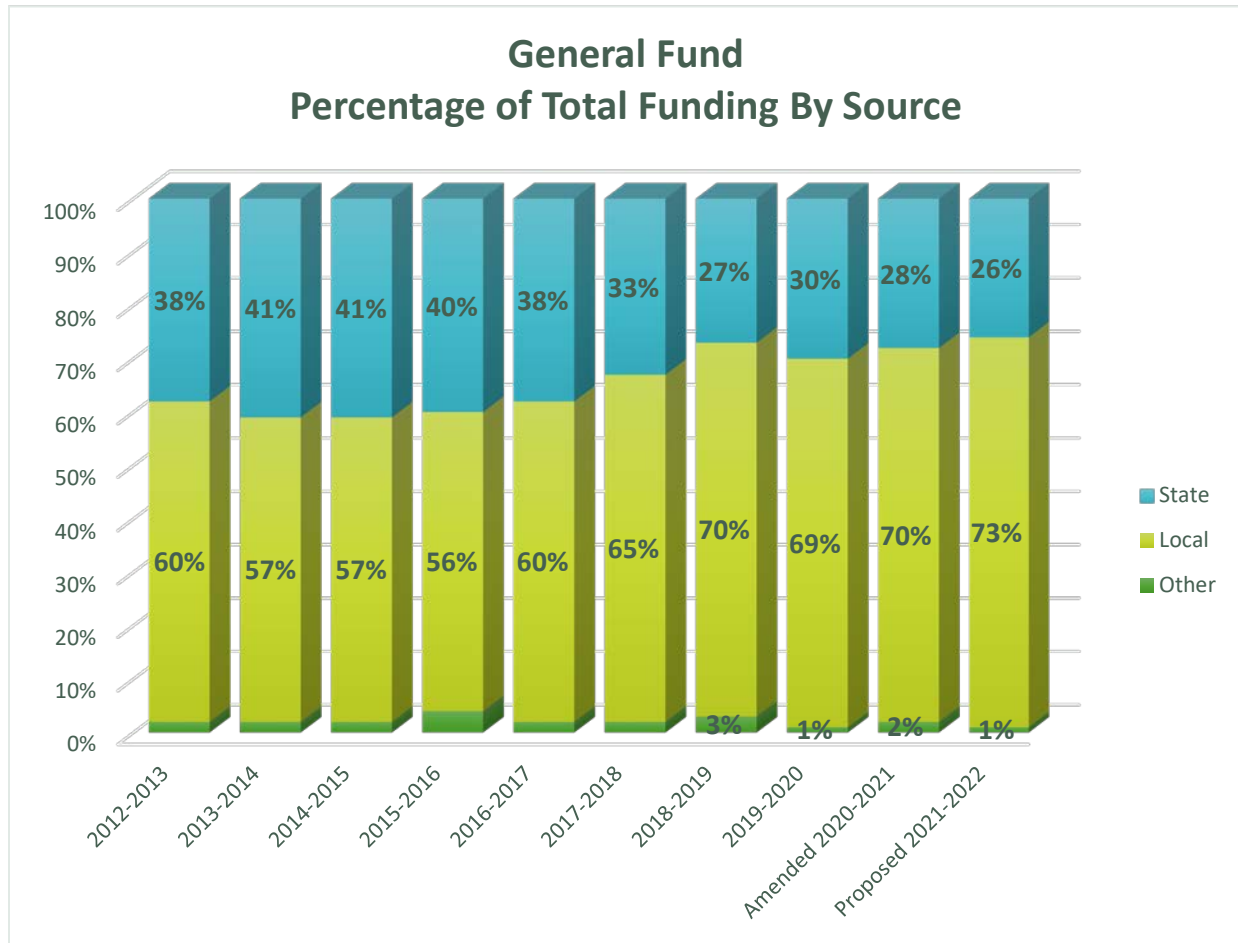
### State Revenue Sources:

The State of Texas subsidizes local tax collections as needed in order to produce combined state plus local target revenue per student in weighted average daily attendance (WADA). Using this formula approach, (a) as local property tax revenue *increases*, state revenue *decreases* or (b) as local property tax revenue *decreases*, state revenue *increases*. As a result, a revenue increase under the current funding system depends on enrollment growth and/or an increase in student attendance.





## General Fund (Continued)



**General Fund**  
*(Continued)*

**General Fund Revenue**  
**2021-2022 Budget**

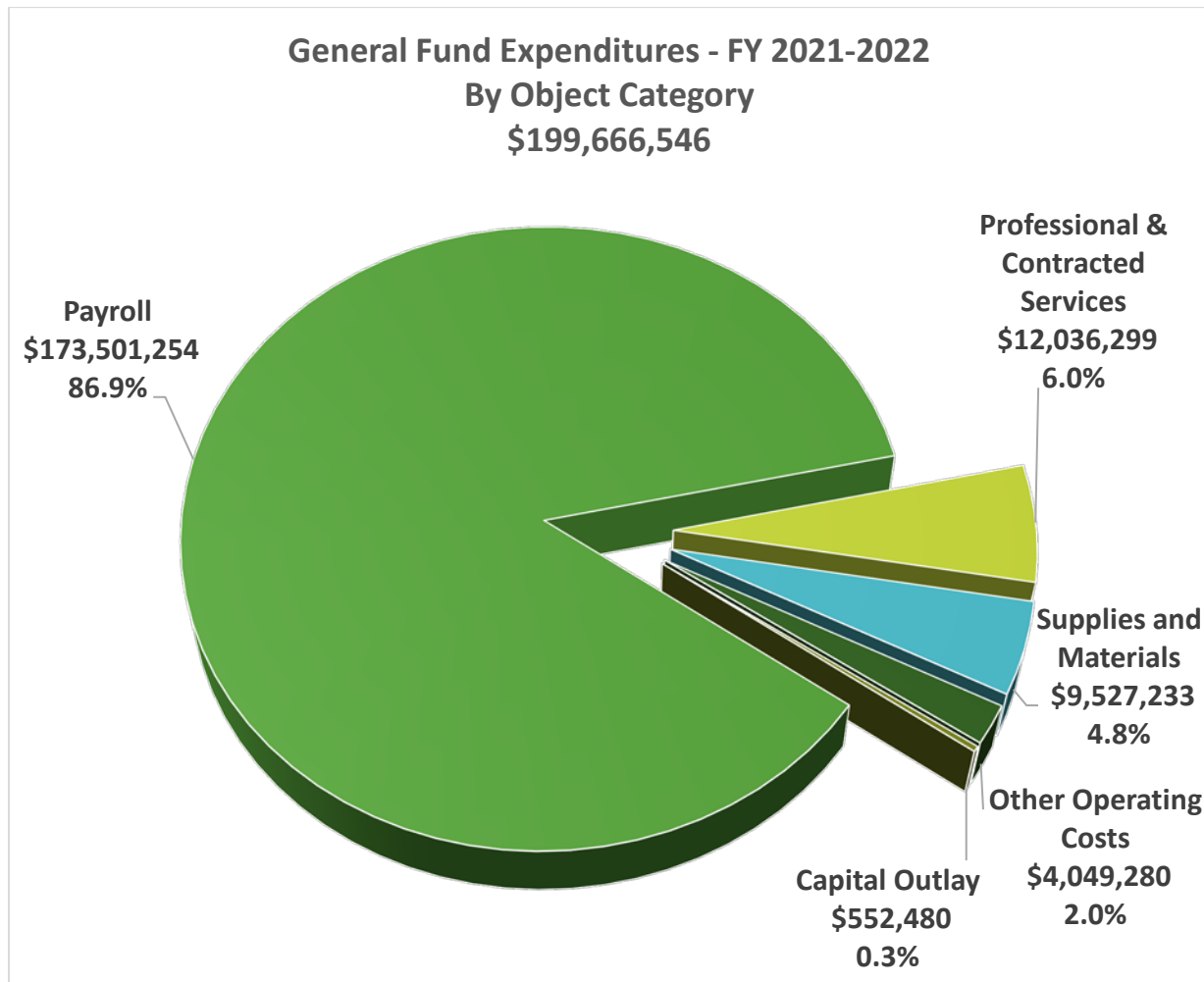
	2020-2021 Original Revenue Budget	2020-2021 Current Revenue Budget	2021-2022 Revenue Budget	Incr (Decr) 2019-2020 vs. 2018-2019 Current	Percent Incr (Decr)
<b>Local Revenue:</b>					
Current Tax Revenue	\$ 148,596,792	\$ 148,596,792	\$ 152,279,009	\$ 3,682,217	2%
Delinquent/Penalties & Interest Tax Revenue	650,000	650,000	650,000	-	0%
Interest Income	300,000	300,000	300,000	-	0%
Summer School	60,000	60,000	60,000	-	0%
Rentals and Parking	100,000	100,000	100,000	-	0%
Student Parking	50,000	50,000	50,000	-	0%
E-Rate	-	-	-	-	0%
Transportation	320,000	320,000	320,000	-	0%
Miscellaneous	200,000	200,000	200,000	-	0%
Athletic Receipts	300,000	300,000	300,000	-	0%
Total Local Revenue	<u>\$ 150,576,792</u>	<u>\$ 150,576,792</u>	<u>\$ 154,259,009</u>	<u>\$ 3,682,217</u>	<u>2%</u>
<b>State Revenue:</b>					
Available School Fund	\$ 10,634,238	\$ 10,634,238	\$ 4,516,154	\$ (6,118,084)	-58%
Foundation School Program	41,774,582	41,774,582	41,667,371	(107,211)	0%
State Funding - PY	-	-	-	-	0%
TRS - On-Behalf	9,100,000	9,100,000	9,300,000	200,000	2%
Total State Revenue	<u>\$ 61,508,820</u>	<u>\$ 61,508,820</u>	<u>\$ 55,483,525</u>	<u>\$ (6,025,295)</u>	<u>-10%</u>
<b>Federal Revenue:</b>					
Indirect Cost	\$ 150,000	\$ 150,000	\$ 1,784,519	\$ 1,634,519	1090%
School Health and Related Services (SHARS)	300,000	2,155,487	300,000	(1,855,487)	-86%
Covid Relief	-	939,015	-	(939,015)	-100%
Total Federal Revenue	<u>\$ 450,000</u>	<u>\$ 3,244,502</u>	<u>\$ 2,084,519</u>	<u>\$ (1,159,983)</u>	<u>-36%</u>
<b>Other Sources:</b>					
Sale of Property	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Transfer from Other Fund(s)	900,000	900,000	900,000	-	0%
	<u>\$ 905,000</u>	<u>\$ 905,000</u>	<u>\$ 905,000</u>	<u>\$ -</u>	<u>0%</u>
<b>Total Revenue Budget</b>	<u><b>\$ 213,440,612</b></u>	<u><b>\$ 216,235,114</b></u>	<u><b>\$ 212,732,053</b></u>	<u><b>\$ (3,503,061)</b></u>	<u><b>-2%</b></u>

## General Fund (Continued)

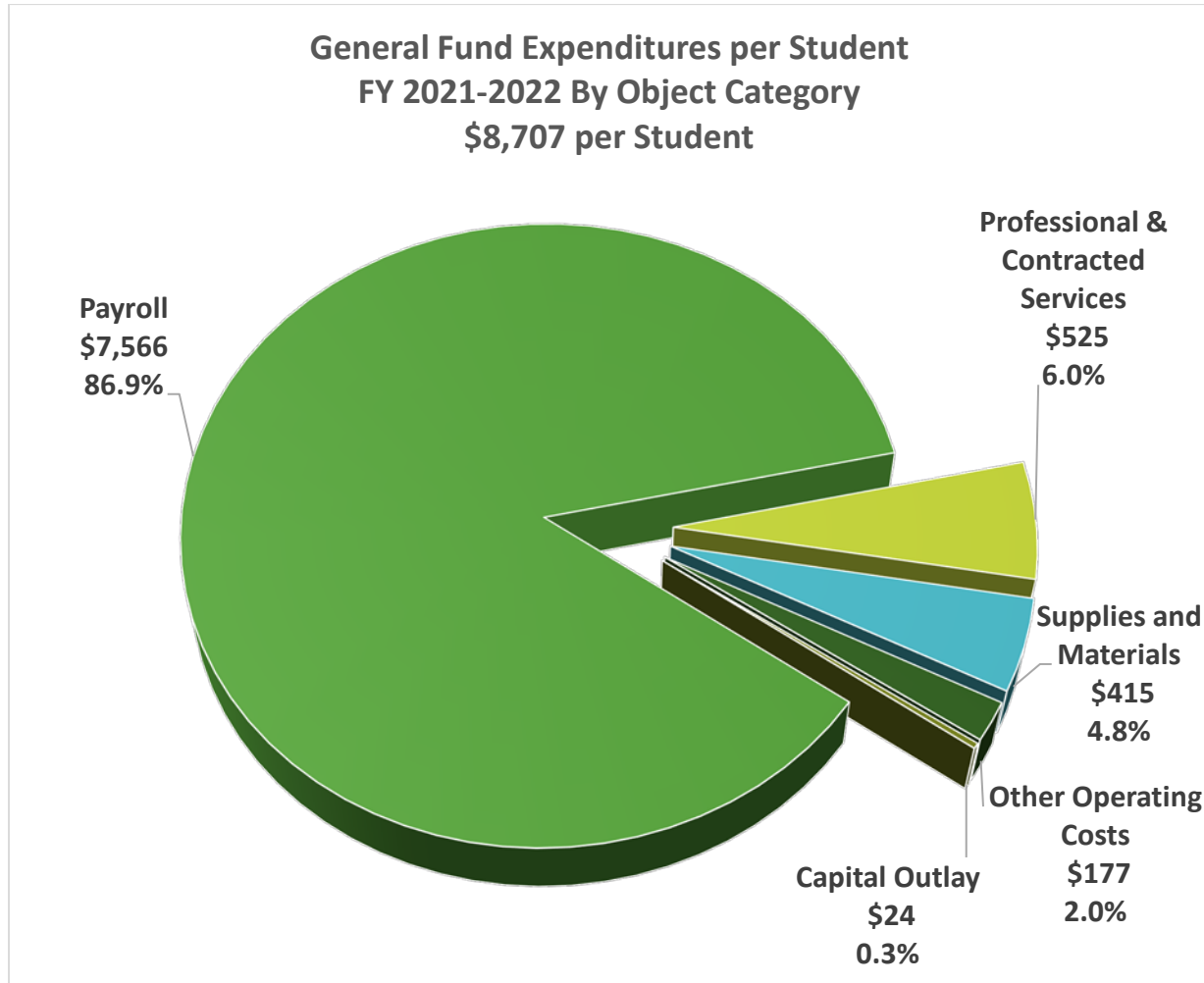
### Expenditure Summary

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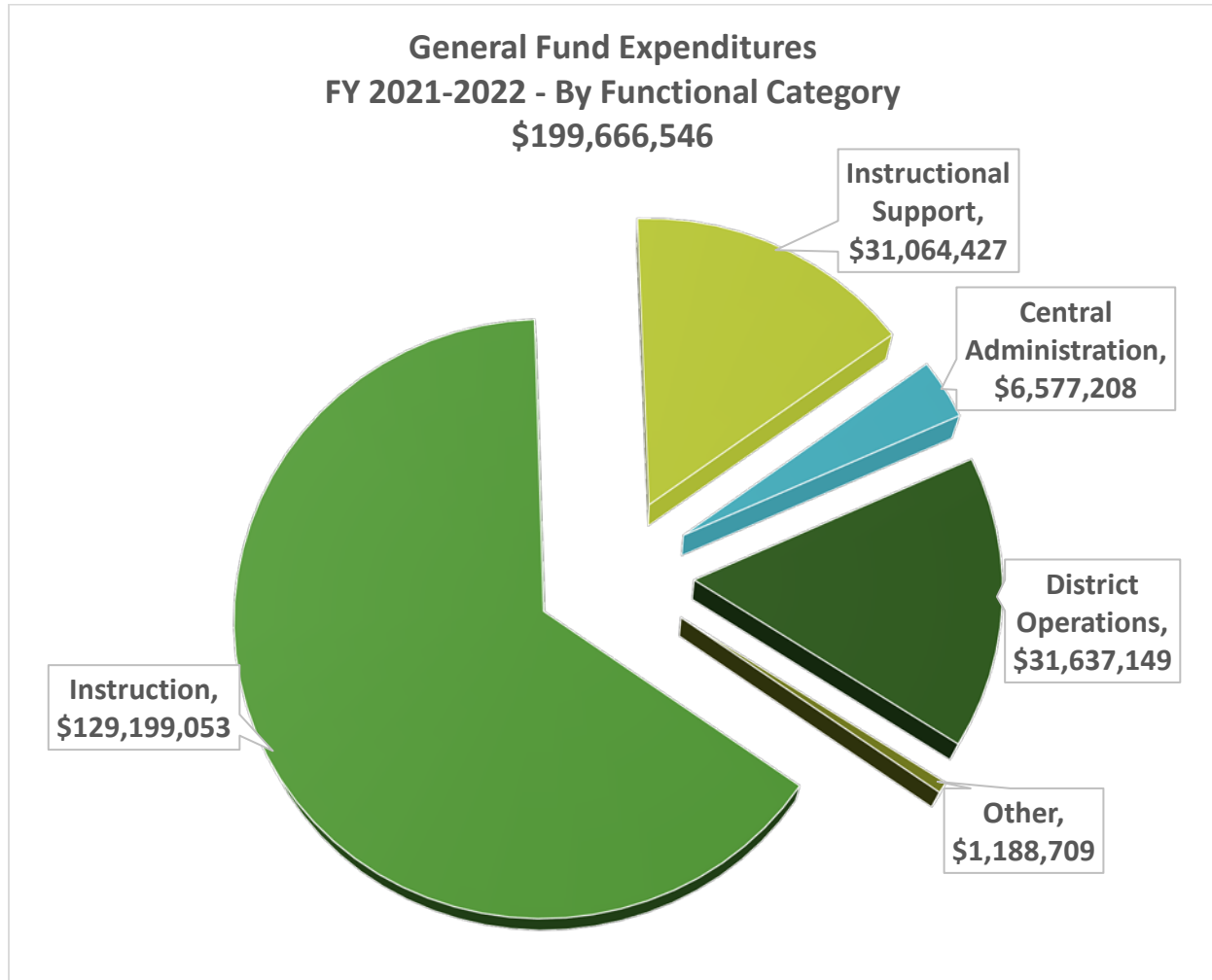
The General Fund expenditure budget for 2021-2022 is \$199,666,546. The largest budgeted expense in the General Fund is payroll, which accounts for 87% of the General Fund's expenditures. Providing a high quality compensation package for all district employees continues to be a district budget priority. Starting teachers with a bachelor's degree will be paid \$58,500, an increase of \$800 from 2020-2021. While beginning teachers will receive a competitive salary by joining the district, veteran teachers are also well compensated. A teacher with a master's degree and 35 years of experience will make \$81,810 in 2021-2022.



## General Fund (Continued)



## General Fund (Continued)



Instruction includes Functions 11 (Instruction), 12 (Instructional Resources and Media Services), 13 (Curriculum/Instructional Staff Development), and 95 (JJAEP).

Instructional Support includes Functions 21 (Instructional Leadership), 23 (School Leadership), 31 (Guidance, Counseling, and Evaluation), 32 (Social Services), 33 (Health Services), and 36 (Extracurricular Activities).

Central Administration includes Function 41 (General Administration)

District Operations includes Functions 34 (Student Transportation), 35 (Food Services), 51 (Facilities Maintenance and Operations), 52 (Security and Monitoring), and 53 (Data Processing).

Other includes Functions 61 (Community Services), 81 (Facilities Acquisition and Construction), 91 (Recapture – Chapter 41), and 99 (Intergovernmental Charges).

**Hurst-Euleless-Bedford ISD**  
**2021-2022 Budget Summary Report**  
**General Fund**

	2020-2021		2021-2022		Percent Change
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student	
<b><u>Instruction</u></b>					
11 Instruction	\$ 127,814,467	\$ 5,566	\$ 122,383,171	\$ 5,337	-4.1%
12 Instructional Resources & Media	2,751,589	120	2,734,885	119	-0.5%
13 Curriculum Dev and Inst Staff Development	4,062,202	177	4,058,497	177	0.0%
95 Juvenile Justice AEP Program	22,500	1	22,500	1	0.1%
<b>Total Instruction</b>	<b>\$ 134,650,758</b>	<b>\$ 5,864</b>	<b>\$ 129,199,053</b>	<b>\$ 5,634</b>	<b>-3.9%</b>
<b><u>Instructional Support</u></b>					
21 Instructional Leadership	\$ 2,649,488	\$ 115	\$ 2,654,265	\$ 116	0.3%
23 School Leadership	11,842,448	516	11,908,226	519	0.7%
31 Guidance, Counseling and Evaluation	7,659,145	334	7,688,812	335	0.5%
32 Social Services	607,421	26	752,423	33	24.0%
33 Health Services	3,324,380	145	2,813,309	123	-15.3%
36 Extracurricular Activities	5,026,014	219	5,247,392	229	4.5%
<b>Total Instructional Support</b>	<b>\$ 31,108,896</b>	<b>\$ 1,355</b>	<b>\$ 31,064,427</b>	<b>\$ 1,355</b>	<b>0.0%</b>
<b><u>Central Administration - Function 41</u></b>	<b>\$ 6,609,732</b>	<b>\$ 288</b>	<b>\$ 6,577,208</b>	<b>\$ 287</b>	<b>-0.4%</b>
<b><u>District Operations</u></b>					
34 Student Transportation	\$ 6,044,909	\$ 263	\$ 5,763,876	\$ 251	-4.5%
35 Food Service	158,367	7	239,875	10	51.7%
51 Plant Maintenance and Operations	24,241,619	1,056	19,780,470	863	-18.3%
52 Security and Monitoring Services	1,149,741	50	1,184,964	52	3.2%
53 Data Processing Services	4,717,840	205	4,667,964	204	-0.9%
<b>Total District Operations</b>	<b>\$ 36,312,476</b>	<b>\$ 1,581</b>	<b>\$ 31,637,149</b>	<b>\$ 1,380</b>	<b>-12.8%</b>
<b><u>Debt Services - Function 71</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b><u>Other</u></b>					
61 Community Services	\$ 192,201	\$ 8	\$ 207,959	\$ 9	8.3%
81 Facilities Acquisition and Construction	-	-	-	-	0.0%
91 Contracted Instructional Services (Chptr 41)	-	-	-	-	0.0%
99 Intergovernmental Charges	960,000	42	980,750	43	2.3%
<b>Total Other</b>	<b>\$ 1,152,201</b>	<b>\$ 50</b>	<b>\$ 1,188,709</b>	<b>\$ 52</b>	<b>3.3%</b>
<b>Total</b>	<b>\$ 209,834,063</b>	<b>\$ 9,138</b>	<b>\$ 199,666,546</b>	<b>\$ 8,707</b>	<b>-4.7%</b>
Enrollment		22,962		22,932	

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 23, 2021, at the Hurst-Euleless-Bedford ISD Administration Building. It is also posted on the district's website as mandated by state requirements.

**HEB ISD - General Fund**  
**Expenditures/Budgets by Function**  
**2016-2017 Actual Expenditures through 2021-2022 Budget**

**Expenditures/Budget by Object**

Object		Actual Year End Expenditures per Annual Audit												2020-2021 Current Budget		2021-2022 Budget		2020-2021 vs 2021-2022	
		2016-2017 Final Expend		2017-2018 Final Expend		2018-2019 Final Expend		2019-2020 Final Expend											
		Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student										
6100	Salaries & Benefits	\$ 146,859,702	\$ 6,352	\$ 151,778,577	\$ 6,478	\$ 156,752,875	\$ 6,618	\$ 161,109,328	\$ 6,765	\$ 177,691,460	\$ 7,739	\$ 173,501,254	\$ 7,566	\$ (4,190,206)	\$ (173)				
6200	Contracted Services	9,756,602	422	9,695,421	414	9,658,557	408	8,881,981	373	12,199,284	531	12,036,299	525	(162,985)	(6)				
6300	Supplies & Materials	8,452,329	366	8,208,614	350	8,213,034	347	9,001,322	378	15,747,147	686	9,527,233	415	(6,219,914)	(270)				
6400	Other Operating Exp.	2,322,030	100	2,470,294	105	2,718,545	115	2,720,206	114	3,595,760	157	4,049,280	177	453,520	20				
6500	Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6600	Capital Outlay	1,213,792	52	2,204,754	94	1,238,889	52	1,188,827	50	600,412	26	552,480	24	(47,932)	(2)				
TOTAL PER STUDENT			\$ 7,293		\$ 7,442		\$ 7,540		\$ 7,680		\$ 9,138		\$ 8,707		\$ (431)				
Enrollment			23,120		23,429		23,686		23,816		22,962		22,932		(30)				
TOTAL DOLLARS		\$ 168,604,456		\$ 174,357,661		\$ 178,581,901		\$ 182,901,664		\$ 209,834,063		\$ 199,666,546		\$ (10,167,517)					

**Expenditures/Budget by Function**

Function		Actual Year End Expenditures per Annual Audit												2020-2021 Current Budget		2021-2022 Budget		2020-2021 vs 2021-2022	
		2016-2017 Final Expend		2017-2018 Final Expend		2018-2019 Final Expend		2019-2020 Final Expend											
		Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student										
11	Instruction	\$ 105,871,322	\$ 4,579	\$ 109,228,899	\$ 4,662	\$ 112,180,514	\$ 4,736	\$ 113,995,541	\$ 4,787	\$ 127,814,467	\$ 5,566	\$ 122,383,171	\$ 5,337	\$ (5,431,296)	\$ (230)				
12	Inst. Resources/Media	2,422,530	105	2,455,174	105	2,505,389	106	2,526,788	106	2,751,589	120	2,734,885	119	(16,704)	(1)				
13	Curr & Staff Develop	2,728,511	118	2,673,125	114	2,847,264	120	2,779,798	117	4,062,202	177	4,058,497	177	(3,705)	0				
21	Inst Leadership	2,057,703	89	2,182,687	93	2,227,062	94	2,319,133	97	2,649,488	115	2,654,265	116	4,777	0				
23	School Leadership	10,051,247	435	10,307,694	440	10,534,741	445	11,208,275	471	11,842,448	516	11,908,226	519	65,778	4				
31	Guidance/Counseling	6,659,964	288	6,734,018	287	6,951,182	293	7,115,180	299	7,659,145	334	7,688,812	335	29,667	2				
32	Social Services	579,774	25	603,584	26	601,292	25	623,488	26	607,421	26	752,423	33	145,002	6				
33	Health Services	2,139,984	93	2,192,319	94	2,256,097	95	2,913,044	122	3,324,380	145	2,813,309	123	(511,071)	(22)				
34	Transportation	4,473,695	193	5,238,577	224	5,765,487	243	5,431,621	228	6,044,909	263	5,763,876	251	(281,033)	(12)				
35	Food Service	63,202	3	96,961	4	75,422	3	143,980	6	158,367	7	239,875	10	81,508	4				
36	Co/Extra-Curricular	4,537,942	196	4,578,348	195	4,743,712	200	4,695,460	197	5,026,014	219	5,247,392	229	221,378	10				
41	General Admin	5,085,957	220	5,452,888	233	5,393,759	228	5,420,203	228	6,609,732	288	6,577,208	287	(32,524)	(1)				
51	Facility Maintenance	16,211,647	701	16,495,360	704	16,126,036	681	17,031,080	715	24,241,619	1,056	19,780,470	863	(4,461,149)	(193)				
52	Security	882,490	38	935,868	40	1,060,325	45	1,134,175	48	1,149,741	50	1,184,964	52	35,223	2				
53	Data Processing	3,948,374	171	4,319,406	184	4,367,950	184	4,577,374	192	4,717,840	205	4,667,964	204	(49,876)	(2)				
61	Community Service	73,297	3	111,503	5	75,815	3	82,977	3	192,201	8	207,959	9	15,758	1				
71	Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
81	Facilities Acq/Constr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
91	Recapture/Chpt 41	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
95	Juvenile Justice Prgrm	55,470	2	2,451	0	-	-	-	-	22,500	1	22,500	1	-	0				
99	Intergovernmental Chgs	761,346	33	748,799	32	869,854	37	903,549	38	960,000	42	980,750	43	20,750	1				
TOTAL PER STUDENT			\$ 7,293		\$ 7,442		\$ 7,540		\$ 7,680		\$ 9,138		\$ 8,707		\$ (431)				
Enrollment			23,120		23,429		23,686		23,816		22,962		22,932		(30)				
TOTAL DOLLARS		\$ 168,604,456		\$ 174,357,661		\$ 178,581,901		\$ 182,901,664		\$ 209,834,063		\$ 199,666,546		\$ (10,167,517)					

Source: District's Audited Financial Statements - Exhibit G-1 and highlight on Page 10

**HEB ISD - General Fund  
Expenditure Budgets by Function/Object  
2020-2021 and 2021-2022**

**Current 2020-2021 Expenditure Budget**

	Payroll 6100	Prof. & Contracted Svc. 6200	Supplies & Materials 6300	Other Operating Costs 6400	Debt Service 6500	Capital Outlay 6600	Total	Percent By Function
11 Instruction	122,379,855	991,887	4,196,792	245,933	-	-	127,814,467	60.9%
12 Inst. Res & Media	2,418,785	50,675	274,868	7,261	-	-	2,751,589	1.3%
13 Curr & Staff Dev	2,874,101	592,114	296,704	299,283	-	-	4,062,202	1.9%
21 Inst Leadership	2,337,569	101,796	109,060	101,063	-	-	2,649,488	1.3%
23 School Ldrshp	11,662,372	54,848	42,365	82,863	-	-	11,842,448	5.6%
31 Guid & Counseling	6,919,158	55,832	655,689	28,466	-	-	7,659,145	3.7%
32 Social Services	178,341	420,300	5,245	3,535	-	-	607,421	0.3%
33 Health Services	2,706,432	26,150	574,249	17,549	-	-	3,324,380	1.6%
34 Transportation	4,597,855	162,800	784,158	94,700	-	405,396	6,044,909	2.9%
35 Food Service	158,367	-	-	-	-	-	158,367	0.1%
36 Co-Curr Activity	2,984,629	414,792	877,390	734,828	-	14,375	5,026,014	2.4%
41 General Admin	4,456,805	881,471	597,629	673,827	-	-	6,609,732	3.1%
51 Plant Maint.	11,271,031	5,462,573	6,043,558	1,283,816	-	180,641	24,241,619	11.6%
52 Security	190,568	863,264	95,859	50	-	-	1,149,741	0.5%
53 Data Proc	2,468,197	1,092,021	1,155,211	2,411	-	-	4,717,840	2.2%
61 Community Service	87,396	46,261	38,370	20,175	-	-	192,201	0.1%
71 Debt Service	-	-	-	-	-	-	-	0.0%
81 Fac Acuit & Const	-	-	-	-	-	-	-	0.0%
91 Recapture	-	-	-	-	-	-	-	0.0%
95 Juvenile Justice	-	22,500	-	-	-	-	22,500	0.0%
99 Intergovernmental	-	960,000	-	-	-	-	960,000	0.5%
Total	177,691,460	12,199,284	15,747,147	3,595,760	-	600,412	209,834,063	100.0%
Percent by Object	84.7%	5.8%	7.5%	1.7%	0.0%	0.3%	100.0%	

**2021-2022 Expenditure Budget**

	Payroll 6100	Prof. & Contracted Svc. 6200	Supplies & Materials 6300	Other Operating Costs 6400	Debt Service 6500	Capital Outlay 6600	Total	Percent By Function
11 Instruction	117,887,683	917,004	3,292,204	286,280	-	-	122,383,171	61.3%
12 Inst. Res & Media	2,429,912	52,770	238,668	13,535	-	-	2,734,885	1.4%
13 Curr & Staff Dev	2,879,863	663,928	216,104	298,602	-	-	4,058,497	2.0%
21 Inst Leadership	2,390,127	97,385	62,875	103,878	-	-	2,654,265	1.3%
23 School Ldrshp	11,719,198	55,523	40,001	93,504	-	-	11,908,226	6.0%
31 Guid & Counseling	6,991,745	56,765	607,292	33,010	-	-	7,688,812	3.9%
32 Social Services	323,343	420,300	5,380	3,400	-	-	752,423	0.4%
33 Health Services	2,700,870	26,150	68,554	17,735	-	-	2,813,309	1.4%
34 Transportation	4,338,872	121,300	798,404	106,800	-	398,500	5,763,876	2.9%
35 Food Service	239,875	-	-	-	-	-	239,875	0.1%
36 Co-Curr Activity	3,185,388	429,067	716,744	897,213	-	18,980	5,247,392	2.6%
41 General Admin	4,607,013	861,028	428,696	680,471	-	-	6,577,208	3.3%
51 Plant Maint.	10,814,854	5,354,910	1,987,904	1,487,802	-	135,000	19,780,470	9.9%
52 Security	264,260	860,254	60,400	50	-	-	1,184,964	0.6%
53 Data Proc	2,621,371	1,075,000	964,593	7,000	-	-	4,667,964	2.3%
61 Community Service	106,880	41,665	39,414	20,000	-	-	207,959	0.1%
71 Debt Service	-	-	-	-	-	-	-	0.0%
81 Fac Acuit & Const	-	-	-	-	-	-	-	0.0%
91 Recapture	-	-	-	-	-	-	-	0.0%
95 Juvenile Justice	-	22,500	-	-	-	-	22,500	0.0%
99 Intergovernmental	-	980,750	-	-	-	-	980,750	0.5%
Total	173,501,254	12,036,299	9,527,233	4,049,280	-	552,480	199,666,546	100.0%
Percent by Object	86.9%	6.0%	4.8%	2.0%	0.0%	0.3%	100.0%	



**HEB ISD - General Fund**  
**Expenditures/Budgets by Function - Percent of Total**  
**2016-2017 Actual Expenditures through 2021-2022 Budget**

Actual Year End Expenditures per Annual Audit									Current Budget	Current Amended Budget	Budget	Budget	6-Year
Function	2016-2017 Total	2016-2017 % of Total	2017-2018 Total	2017-2018 % of Total	2018-2019 Total	2018-2019 % of Total	2019-2020 Total	2019-2020 % of Total	2020-2021 Total	2020-2021 % of Total	2021-2022 Total	2021-2022 % of Total	Change % of Total
11 Instruction	105,871,322	62.8%	109,228,899	62.6%	112,180,514	62.8%	113,995,541	62.3%	127,814,467	60.9%	122,383,171	61.3%	-1.5%
12 Inst. Resources/Media	2,422,530	1.4%	2,455,174	1.4%	2,505,389	1.4%	2,526,788	1.4%	2,751,589	1.3%	2,734,885	1.4%	-0.1%
13 Curr & Staff Develop	2,728,511	1.6%	2,673,125	1.5%	2,847,264	1.6%	2,779,798	1.5%	4,062,202	1.9%	4,058,497	2.0%	0.4%
21 Inst Leadership	2,057,703	1.2%	2,182,687	1.3%	2,227,062	1.2%	2,319,133	1.3%	2,649,488	1.3%	2,654,265	1.3%	0.1%
23 School Leadership	10,051,247	6.0%	10,307,694	5.9%	10,534,741	5.9%	11,208,275	6.1%	11,842,448	5.6%	11,908,226	6.0%	0.0%
31 Guidance/Counseling	6,659,964	4.0%	6,734,018	3.9%	6,951,182	3.9%	7,115,180	3.9%	7,659,145	3.7%	7,688,812	3.9%	-0.1%
32 Social Services	579,774	0.3%	603,584	0.3%	601,292	0.3%	623,488	0.3%	607,421	0.3%	752,423	0.4%	0.0%
33 Health Services	2,139,984	1.3%	2,192,319	1.3%	2,256,097	1.3%	2,913,044	1.6%	3,324,380	1.6%	2,813,309	1.4%	0.1%
34 Transportation	4,473,695	2.7%	5,238,577	3.0%	5,765,487	3.2%	5,431,621	3.0%	6,044,909	2.9%	5,763,876	2.9%	0.2%
35 Food Service	63,202	0.0%	96,961	0.1%	75,422	0.0%	143,980	0.1%	158,367	0.1%	239,875	0.1%	0.1%
36 Co/Extra-Curricular	4,537,942	2.7%	4,578,348	2.6%	4,743,712	2.7%	4,695,460	2.6%	5,026,014	2.4%	5,247,392	2.6%	-0.1%
41 General Admin	5,085,957	3.0%	5,452,888	3.1%	5,393,759	3.0%	5,420,203	3.0%	6,609,732	3.1%	6,577,208	3.3%	0.3%
51 Plant Maintenance	16,211,647	9.6%	16,495,360	9.5%	16,126,036	9.0%	17,031,080	9.3%	24,241,619	11.6%	19,780,470	9.9%	0.3%
52 Security	882,490	0.5%	935,868	0.5%	1,060,325	0.6%	1,134,175	0.6%	1,149,741	0.5%	1,184,964	0.6%	0.1%
53 Data Processing	3,948,374	2.3%	4,319,406	2.5%	4,367,950	2.4%	4,577,374	2.5%	4,717,840	2.2%	4,667,964	2.3%	0.0%
61 Community Service	73,297	0.0%	111,503	0.1%	75,815	0.0%	82,977	0.0%	192,201	0.1%	207,959	0.1%	0.1%
71 Debt Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0%
81 Facilities Acq/Constr.	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0%
91 Recapture/Chpt 41	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0%
95 Juvenile Justice Prgm	55,470	0.0%	2,451	0.0%	-	0.0%	-	0.0%	22,500	0.0%	22,500	0.0%	0.0%
99 Intergovernmental Chgs	761,346	0.5%	748,799	0.4%	869,854	0.5%	903,549	0.5%	960,000	0.5%	980,750	0.5%	0.0%
<b>TOTAL DOLLARS</b>	<b>168,604,456</b>	<b>100.0%</b>	<b>174,357,661</b>	<b>100.0%</b>	<b>178,581,901</b>	<b>100.0%</b>	<b>182,901,664</b>	<b>100.0%</b>	<b>209,834,063</b>	<b>100.0%</b>	<b>199,666,546</b>	<b>100.0%</b>	<b>0.0%</b>

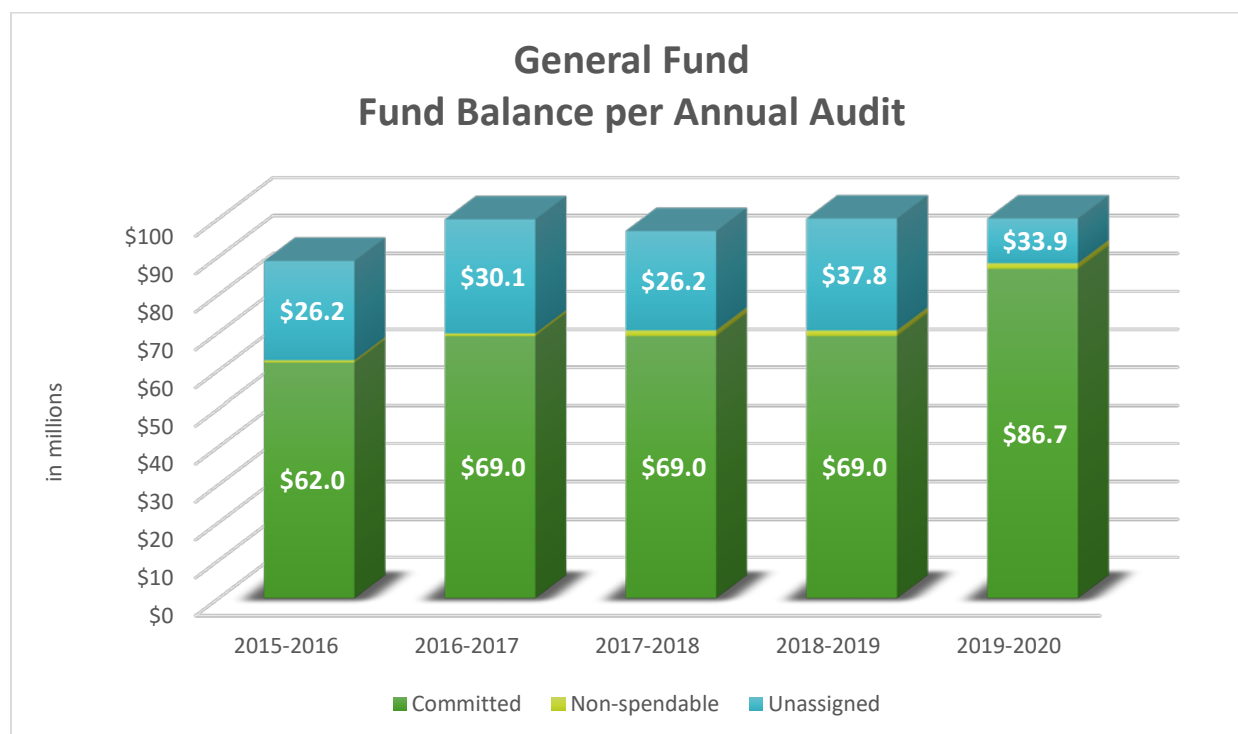
Source: District's Audited Financial Statements - Exhibit G-1

## General Fund (Continued)

### Fund Balance Impact

2021-2022 budgeted revenues and other income sources are \$212,732,053 and budgeted expenditures and other uses are \$212,732,053. This results in no change to the district's fund balance.

Total fund balance at the end of fiscal year 2019-2020 was \$122,165,522 which includes non-spendable and committed funds. The unassigned fund balance was \$33,945,877 which is approximately 17.0% of the proposed 2021-2022 budget. The total fund balance represents approximately 7.34 months of operating expenditures. This fund balance provides stability given the uncertainty of future revenues and expenditures.



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Unassigned	\$26,155,113	\$30,090,230	\$26,176,745	\$37,821,976	\$33,945,877
Non-spendable	637,082	668,658	1,516,399	1,470,844	1,502,592
Committed	62,000,000	69,000,000	69,000,000	69,000,000	86,717,053
<b>Total Fund Balance</b>	<b>\$88,792,195</b>	<b>\$99,758,888</b>	<b>\$96,693,144</b>	<b>\$108,292,820</b>	<b>\$122,165,522</b>

HEB ISD  
FY 2021-2022 Budget Requests

School/ Dept		Base	Annual Computer	Special	Overtime/ Extra-Duty	Part	New Personnel Request		2021-2022	2020-2021	
Number	School Name	Request	Replacement	Request		Time	Salary	Non-Salary	Total Request	Original Budget	Difference
001	L.D. Bell High School	289,427	7,300	-	9,000	-	-	-	305,727	304,221	1,506
002	Trinity High School	345,115	7,650	-	10,329	-	-	-	363,094	350,202	12,892
003	BCTEA	209,968	2,000	-	1,567	-	-	-	213,535	190,569	22,966
004	Alternative Education Program	22,106	1,300	-	-	-	-	-	23,406	18,444	4,962
005	KEYS	38,807	2,050	-	-	-	-	-	40,857	39,314	1,543
041	Central Jr. High	124,413	3,100	-	12,993	-	-	-	140,506	144,308	(3,802)
042	Euless Jr. High	128,650	3,100	-	-	-	-	-	131,750	138,583	(6,833)
043	Hurst Jr. High	112,538	3,100	-	10,438	-	-	-	126,076	125,163	913
044	Bedford Jr. High	92,988	3,100	-	-	-	-	-	96,088	101,259	(5,171)
045	Harwood Jr. High	107,761	3,100	-	-	-	-	-	110,861	116,044	(5,183)
102	Bellaire Elementary	73,308	1,800	-	-	-	-	-	75,108	82,842	(7,734)
103	Harrison Lane Elementary	55,213	1,800	-	-	-	-	-	57,013	60,693	(3,680)
105	North Euless Elementary	45,279	1,800	-	-	-	-	-	47,079	53,567	(6,488)
106	Oakwood Terrace Elementary	66,757	1,800	-	-	-	-	-	68,557	67,604	953
107	Shady Oaks Elementary	60,692	1,800	-	-	-	-	-	62,492	64,080	(1,588)
108	South Euless Elementary	59,750	1,800	-	-	-	-	-	61,550	65,470	(3,920)
110	Stonegate Elementary	43,018	1,800	-	-	-	-	-	44,818	53,501	(8,683)
111	Trinity Lakes Elementary	45,221	1,800	-	-	-	-	-	47,021	49,288	(2,267)
112	Wilshire Elementary	56,212	1,800	-	-	-	-	-	58,012	61,422	(3,410)
113	Donna Park Elementary	43,966	1,800	-	-	-	-	-	45,766	49,620	(3,854)
114	Midway Park Elementary	64,885	1,800	-	-	-	-	-	66,685	71,124	(4,439)
115	Hurst Hills Elementary	45,223	1,800	-	-	-	-	-	47,023	50,030	(3,007)
116	Bell Manor Elementary	59,668	1,800	-	-	-	-	-	61,468	65,579	(4,111)
117	Shady Brook Elementary	50,094	1,800	-	-	-	-	-	51,894	52,243	(349)
118	Lakewood Elementary	51,185	1,800	-	-	-	-	-	52,985	59,913	(6,928)
119	Bedford Heights Elementary	50,100	1,800	-	-	-	-	-	51,900	56,012	(4,112)
120	Transition Center	4,774	-	-	-	-	-	-	4,774	-	-
121	Spring Garden Elementary	49,871	1,800	-	-	-	-	-	51,671	58,494	(6,823)
122	Meadow Creek Elementary	55,391	1,800	-	-	-	-	-	57,191	60,401	(3,210)
123	River Trails Elementary	51,829	1,800	-	-	-	-	-	53,629	56,890	(3,261)
125	Viridian Elementary	49,926	1,800	-	-	-	-	-	51,726	56,335	(4,609)
126	Arbor Creek Elementary	61,980	1,800	-	-	-	-	-	63,780	46,555	17,225
699	Summer School	6,050	-	-	128,420	-	-	-	134,470	134,348	122
	<b>Total Campuses</b>	<b>2,622,165</b>	<b>73,600</b>	<b>-</b>	<b>172,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,868,512</b>	<b>2,908,892</b>	<b>(40,380)</b>
701	Superintendent	662,392	750	-	1,567	2,346	-	-	667,055	688,054	(20,999)
702	Board of Education	181,982	4,450	-	1,092	-	-	-	187,524	189,672	(2,148)
703	Tax Office	1,058,650	-	-	-	-	-	-	1,058,650	1,037,900	20,750
726	Human Resources	2,088,884	-	-	22,435	16,311	-	-	2,127,630	2,144,686	(17,056)
727	Technology Services	552,259	-	402,750	524	-	-	-	955,533	955,533	-
729	Purchasing	443,393	-	-	8,809	39,905	-	-	492,107	483,047	9,060
730	Payroll	17,500	-	-	4,170	10,194	-	-	31,864	31,864	-
731	Business Operations	278,500	-	-	14,256	5,036	-	-	297,792	302,480	(4,688)
732	PEIMS Services	25,060	-	-	524	1,020	-	-	26,604	26,604	-
800	Educational Operations	1,318,987	-	-	5,259	20,899	-	-	1,345,145	1,375,141	(29,996)
801	Elementary Curriculum	67,050	-	-	3,268	-	420,000	-	490,318	1,512,554	(1,022,236)
802	Secondary Curriculum	507,796	-	-	79,531	31,807	-	-	619,134	1,056,155	(437,021)
803	Curriculum & Instruction	949,842	-	314,940	72,507	4,303	150,000	-	1,491,592	1,348,636	142,956
804	Staff Development	158,606	-	-	79,748	-	-	-	238,354	238,277	77
805	Pat May Center	13,269	-	-	23,544	-	-	-	36,813	35,459	1,354
806	Instructional Technology	12,570	-	-	-	-	-	-	12,570	12,570	-

HEB ISD  
FY 2021-2022 Budget Requests

School/ Dept Number	School Name	Base Request	Annual Computer Replacement	Special Request	Overtime/ Extra-Duty	Part Time	New Personnel Request		2021-2022 Total Request	2020-2021 Original Budget	Difference
							Salary	Non-Salary			
807	Student Services	100,290	-	-	211	-	-	-	100,501	100,500	1
808	STEM & School Libraries	180,450	-	-	14,025	-	-	-	194,475	194,500	(25)
809	Visual & Performing Arts	756,788	-	-	6,761	-	-	-	763,549	862,959	(99,410)
810	Guidance & Counseling	37,000	-	-	-	-	-	-	37,000	37,500	(500)
811	Health & Physical Education	38,720	-	-	-	-	-	-	38,720	38,720	-
812	Health Services	102,968	-	-	6,805	17,840	-	-	127,613	193,991	(66,378)
813	Athletic Department	1,292,771	-	-	52,175	48,424	-	-	1,393,370	1,393,306	64
814	Pennington Field	281,558	-	-	128,345	140,557	-	-	550,460	557,859	(7,399)
815	TV Studio	-	-	-	-	-	-	-	-	-	-
816	Bilingual/ESL	96,529	-	-	7,089	511	-	-	104,129	104,208	(79)
818	Special Education	130,822	-	-	7,486	326,049	-	-	464,357	1,214,115	(749,758)
822	Assessment	165,000	-	-	1,572	-	-	-	166,572	166,570	2
823	Advanced Academics	585,038	-	25,000	23,280	29,870	-	-	663,188	663,168	20
824	Quality Officer	-	-	-	-	-	-	-	-	-	-
825	FECOTS	12,851	-	-	1,774	4,589	-	-	19,214	23,052	(3,838)
900	Central Services	7,827,488	-	800,000	39,449	-	-	-	8,666,937	8,193,840	473,097
901	Maintenance	1,826,928	-	-	153,239	13,134	-	-	1,993,301	2,393,209	(399,908)
902	Transportation	1,345,404	-	-	485,792	-	-	-	1,831,196	1,983,798	(152,602)
903	Communications	373,153	-	-	-	-	-	-	373,153	373,153	-
904	Information Systems	1,384,093	-	-	15,653	5,098	-	-	1,404,844	1,433,428	(28,584)
908	Employee Benefits	38,870	-	-	2,609	5,098	-	-	46,577	46,577	-
<b>Total Central Office</b>		<b>24,913,461</b>	<b>5,200</b>	<b>1,542,690</b>	<b>1,263,499</b>	<b>722,991</b>	<b>570,000</b>	<b>-</b>	<b>29,017,841</b>	<b>31,413,085</b>	<b>(2,395,244)</b>
<b>Total General Fund</b>		<b>27,535,626</b>	<b>78,800</b>	<b>1,542,690</b>	<b>1,436,246</b>	<b>722,991</b>	<b>570,000</b>	<b>-</b>	<b>31,886,353</b>	<b>34,321,977</b>	<b>(2,435,624)</b>

2021-2022 Budget Requests	\$ 31,886,353
Plus Salaries (not included in requests above)	167,780,193
Other Uses - Campus Computer Replacement	178,800
Plus Transfer to Locally Defined Fund for Future Payroll	12,886,707
<b>Total General Fund Expenditures and Other Uses</b>	<b>\$ 212,732,053</b>

Total General Fund Expenditures	\$ 199,666,546
Other Uses - Campus Computer Replacement	178,800
Plus Transfer to Locally Defined Fund for Future Payroll	12,886,707
<b>Total General Fund Expenditures and Other Uses</b>	<b>\$ 212,732,053</b>

Note: Some increases <decreases> are due to budget shifts from one department to another.

HEB ISD  
2021-2022 Proposed General Fund Budget  
Special Requests

	<u>Request</u>
Curriculum & Instruction (803)	
Substitutes for "Foundations" Training	20,740
Lucy Calkins Trainings	6,250
Reading Academy Substitute Pay	130,150
Reading Academy Fee to Authorized Provider	105,000
Reading Academy Extra Duty Pay for Off Contract Trainings	52,800
	<hr/> 314,940 <hr/>
Advanced Academics (823)	
Startalk (If not funded by grant)	25,000
	<hr/> 25,000 <hr/>
Department Allocations	
Technology	402,750
Maintenance	800,000
	<hr/> 1,202,750 <hr/>
	<hr/> 1,542,690 <hr/> <hr/>





# **Section III**

## Food Service Fund

**Hurst-Euless-Bedford ISD**  
**2021-2022 Budget**  
**Funds Requiring Adoption by the Board of Trustees**  
**Food Service Fund**  
**August 23, 2021**

	Food Service Fund	Percent of Total
<b>REVENUES:</b>		
5700 Local Revenues	\$ 3,222,876	24.80%
5800 State Revenues	63,781	0.49%
5900 Federal Revenues	9,695,464	74.60%
<b>TOTAL REVENUES</b>	<b>\$ 12,982,121</b>	<b>99.89%</b>
<b>EXPENDITURES:</b>		
11 Instruction	\$ -	0.00%
12 Instructional Resources & Media	-	0.00%
13 Curriculum & Staff Development	-	0.00%
21 Instructional Leadership	-	0.00%
23 School Leadership	-	0.00%
31 Guidance/Counseling	-	0.00%
32 Social Work Services	-	0.00%
33 Health Services	-	0.00%
34 Student Transportation	-	0.00%
35 Food Service	14,135,022	99.44%
36 Co/Extra-Curricular	-	0.00%
41 General Administration	-	0.00%
51 Maintenance and Operations	80,013	0.56%
52 Security & Monitoring	-	0.00%
53 Data Processing	-	0.00%
61 Community Services	-	0.00%
71 Debt Service	-	0.00%
81 Facilities Acq/Constr.	-	0.00%
91 Recapture/Chpt 41	-	0.00%
95 Juvenile Justice Program	-	0.00%
99 Intergovernmental Charges	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,215,035</b>	<b>100.00%</b>
<b>OTHER SOURCES:</b>		
7900 Sale of Property	\$ 14,830	0.11%
7900 Transfer in from Other Funds	-	0.00%
<b>TOTAL OTHER SOURCES</b>	<b>\$ 14,830</b>	<b>0.11%</b>
<b>OTHER USES:</b>		
8900 Campus Computer Replacement	\$ -	0.00%
8900 Transfer to Locally Defined Capital Project Fund	-	0.00%
<b>TOTAL OTHER USES</b>	<b>\$ -</b>	<b>0.00%</b>
<b>BUDGETED CHANGE IN FUND BALANCE</b>	<b>\$ (1,218,084)</b>	



## Food Service Fund

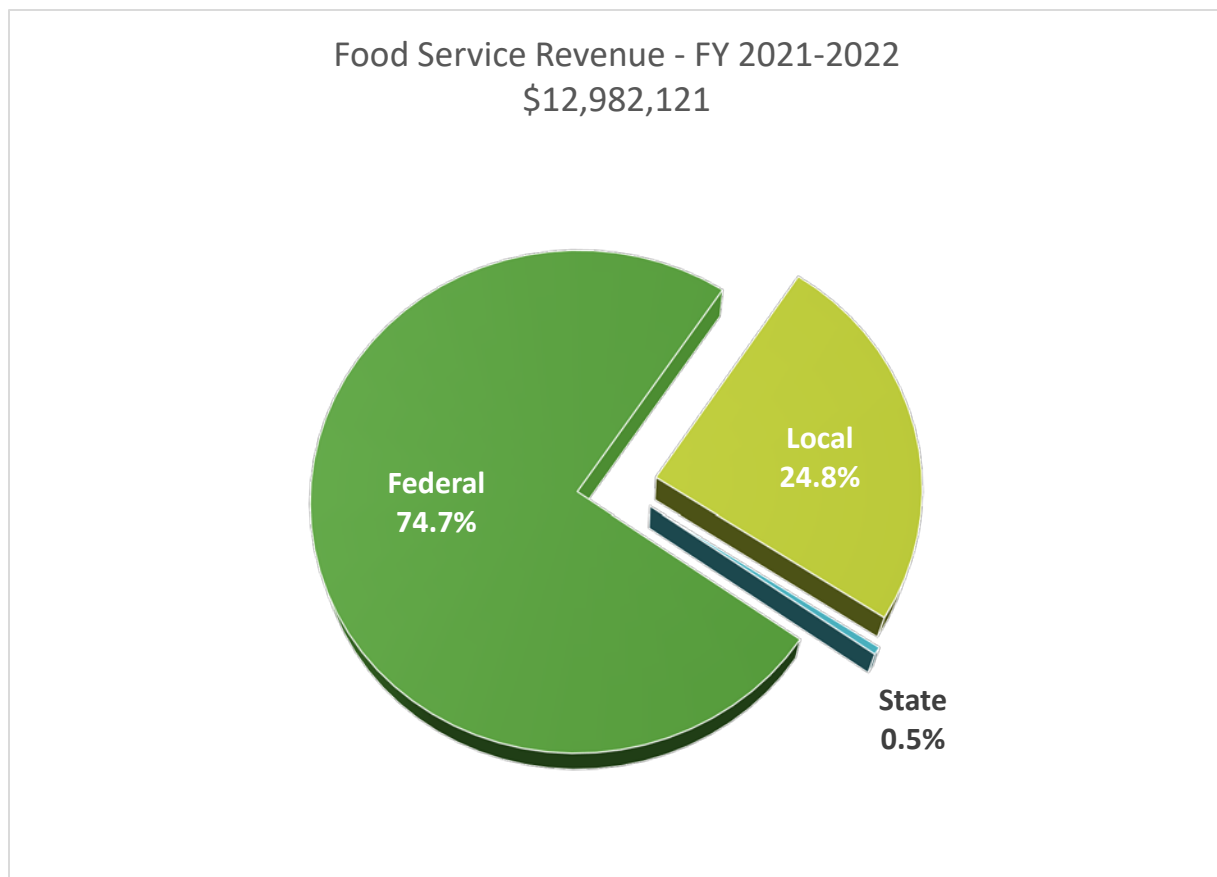
The *Food Service Fund* is used to account for the financial operations of the breakfast and lunch programs offered and managed through HEB ISD's Child Nutrition Department. The district participates in the federal National School Breakfast and Lunch Program which provides partial or full reimbursement of the cost of meals served to children. User fees cover the cost of non-reimbursable meals.

### Revenue Trends and Assumptions

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Approximately 74.7% of the revenue in this fund is received from the United States Department of Agriculture (USDA) under the National School Breakfast Program, School Lunch Program, and Food Distribution Program. The remaining revenue is primarily generated from user fees.

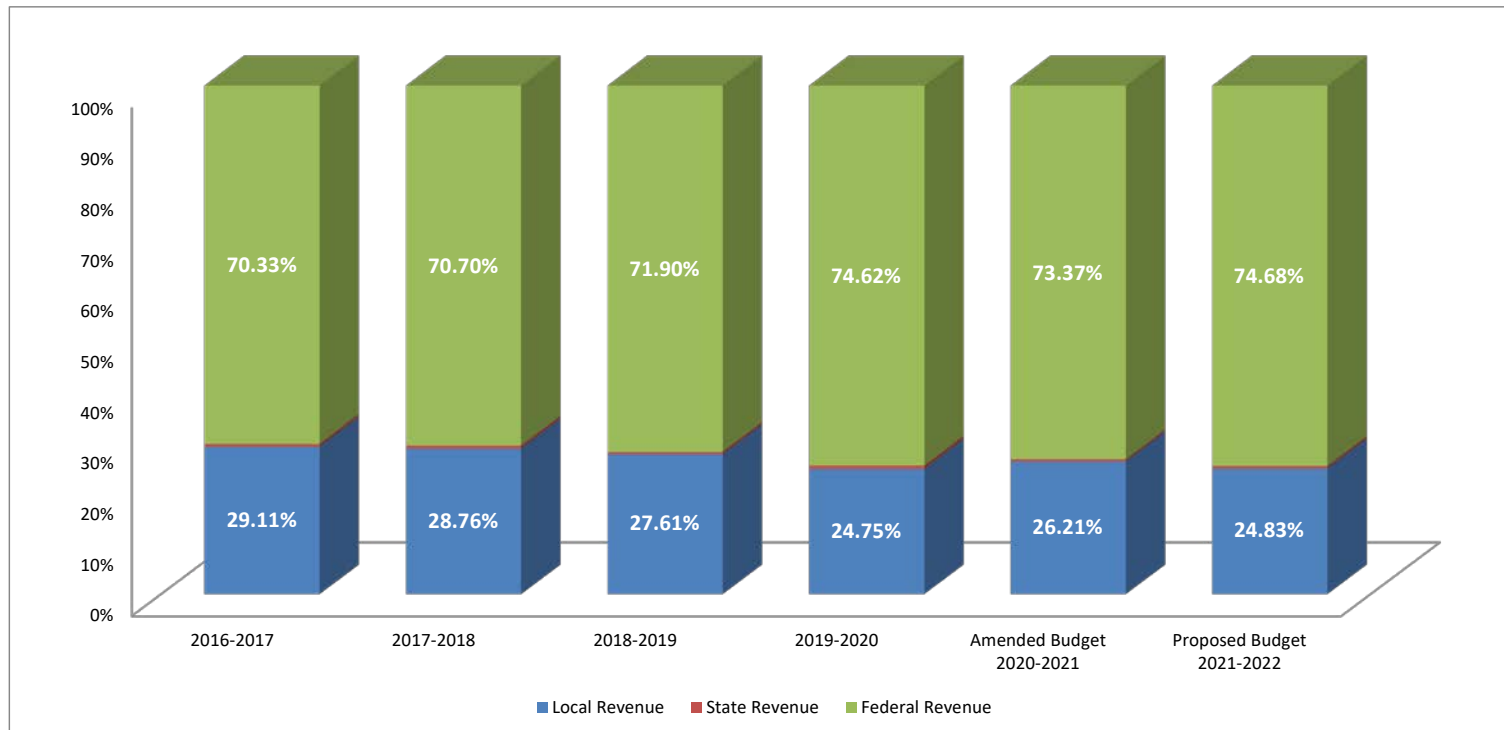
Federal reimbursements are received for meals served to economically disadvantaged students who qualify for free or reduced priced meals. The federal sources of revenue have gradually increased over the last five years. In 2016-2017 70.33% of revenue was received from federal sources and in 2021-2022 74.68% of revenue is anticipated to be from federal sources.



**HEB ISD - Food Service  
Revenue by Source  
2016-2017 Actual Revenue through 2021-2022 Budget**

	Actual Year End Revenue per Annual Audit								Current Amended Budget		Budget	
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total
Local Revenue	\$ 3,414,339	29.11%	\$ 3,619,153	28.76%	\$ 3,630,915	27.61%	\$ 2,491,883	24.75%	\$ 3,570,230	26.21%	\$ 3,222,876	24.8%
State Revenue	65,573	0.56%	67,510	0.54%	65,215	0.50%	63,781	0.63%	56,402	0.41%	63,781	0.5%
Federal Revenue	8,249,301	70.33%	8,897,162	70.70%	9,456,049	71.90%	7,512,838	74.62%	9,994,217	73.37%	9,695,464	74.7%
Total Revenue	\$ 11,729,212	100.0%	\$ 12,583,824	100.0%	\$ 13,152,179	100.0%	\$ 10,068,502	100.0%	\$ 13,620,849	100.0%	\$ 12,982,121	100.0%

Note: 2018-2019 Amended Budget as of July 31, 2019



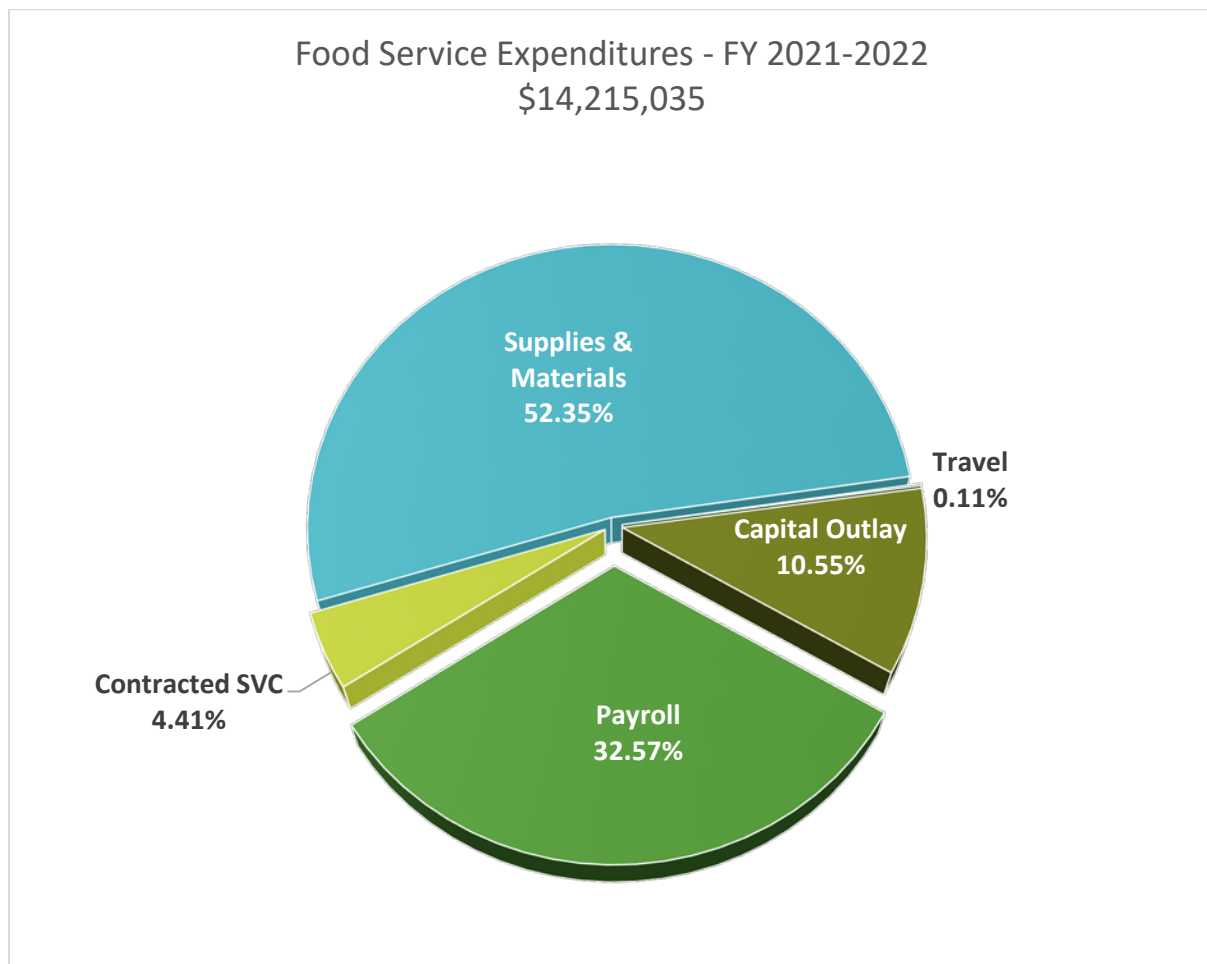
## Food Service Fund (Continued)

### Expenditure Summary

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The Food Service expenditure budget for 2021-2022 is \$14,215,035. The budget is a decrease of 5.21 %, or \$780,750, under the 2020-2021 projected final budgeted expenditures. The decrease is due to decreased payroll and decreased food costs.

Food Service expenditures consist primarily of payroll (32.57%) and supplies and materials (52.35%). The majority of the supplies and materials budget consists of expenditures for food.



**Hurst-Euless-Bedford ISD**  
**2021-2022 Budget Summary Report**  
**Food Service Fund**

	2020-2021		2021-2022	
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student
<b><u>Instruction</u></b>				
11 Instruction	\$ -	\$ -	\$ -	\$ -
12 Instructional Resources & Media	-	-	-	-
13 Curriculum Dev and Inst Staff Development	-	-	-	-
95 Juvenile Justice AEP Program	-	-	-	-
<b>Total Instruction</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Instructional Support</u></b>				
21 Instructional Leadership	\$ -	\$ -	\$ -	\$ -
23 School Leadership	-	-	-	-
31 Guidance, Counseling and Evaluation	-	-	-	-
32 Social Services	-	-	-	-
33 Health Services	-	-	-	-
36 Extracurricular Activities	-	-	-	-
<b>Total Instructional Support</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Central Administration - Function 41</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>District Operations</u></b>				
34 Student Transportation	\$ -	\$ -	\$ -	\$ -
35 Food Service	14,922,566	650	14,135,022	616
51 Plant Maintenance and Operations	73,219	3	80,013	3
52 Security and Monitoring Services	-	-	-	-
53 Data Processing Services	-	-	-	-
<b>Total District Operations</b>	<b>\$ 14,995,785</b>	<b>\$ 653</b>	<b>\$ 14,215,035</b>	<b>\$ 620</b>
<b><u>Debt Services - Function 71</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Other</u></b>				
61 Community Services	\$ -	\$ -	\$ -	\$ -
81 Facilities Acquisition and Construction	-	-	-	-
91 Contracted Instructional Services (Chptr 41)	-	-	-	-
99 Intergovernmental Charges	-	-	-	-
<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 14,995,785</b>	<b>\$ 653</b>	<b>\$ 14,215,035</b>	<b>\$ 620</b>
Enrollment		22,962		22,932

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 23, 2021, at the Hurst-Euless-Bedford ISD Administration Building. It is also posted on the district's website as mandated by state requirements.

**HEB ISD - Food Service Fund**  
**Expenditure Budget by Function/Object**  
**2020-2021 and 2021-2022**

**Current 2020-2021 Expenditure Budget**

	Payroll 6100	Prof. & Contracted Svc. 6200	Supplies & Materials 6300	Other Operating Costs 6400	Capital Outlay 6600	Total	Percent by Function
35 Food Service	5,363,497	472,000	7,567,569	19,500	1,500,000	14,922,566	99.51%
51 Plant Maint. (Utilities)	-	73,219	-	-	-	73,219	0.49%
<b>Total</b>	<b>\$ 5,363,497</b>	<b>\$ 545,219</b>	<b>\$ 7,567,569</b>	<b>\$ 19,500</b>	<b>\$ 1,500,000</b>	<b>\$ 14,995,785</b>	<b>100.0%</b>
<i>Percent by Object</i>	<i>35.77%</i>	<i>3.64%</i>	<i>50.46%</i>	<i>0.13%</i>	<i>10.00%</i>	<i>100.00%</i>	

**2021-2022 Expenditure Budget**

	Payroll 6100	Prof. & Contracted Svc. 6200	Supplies & Materials 6300	Other Operating Costs 6400	Capital Outlay 6600	Total	Percent by Function
35 Food Service	4,629,577	547,000	7,442,195	16,250	1,500,000	14,135,022	99.44%
51 Plant Maint. (Utilities)	-	80,013	-	-	-	80,013	0.56%
<b>Total</b>	<b>\$ 4,629,577</b>	<b>\$ 627,013</b>	<b>\$ 7,442,195</b>	<b>\$ 16,250</b>	<b>\$ 1,500,000</b>	<b>\$ 14,215,035</b>	<b>100.0%</b>
<i>Percent by Object</i>	<i>32.57%</i>	<i>4.41%</i>	<i>52.35%</i>	<i>0.12%</i>	<i>10.55%</i>	<i>100.00%</i>	

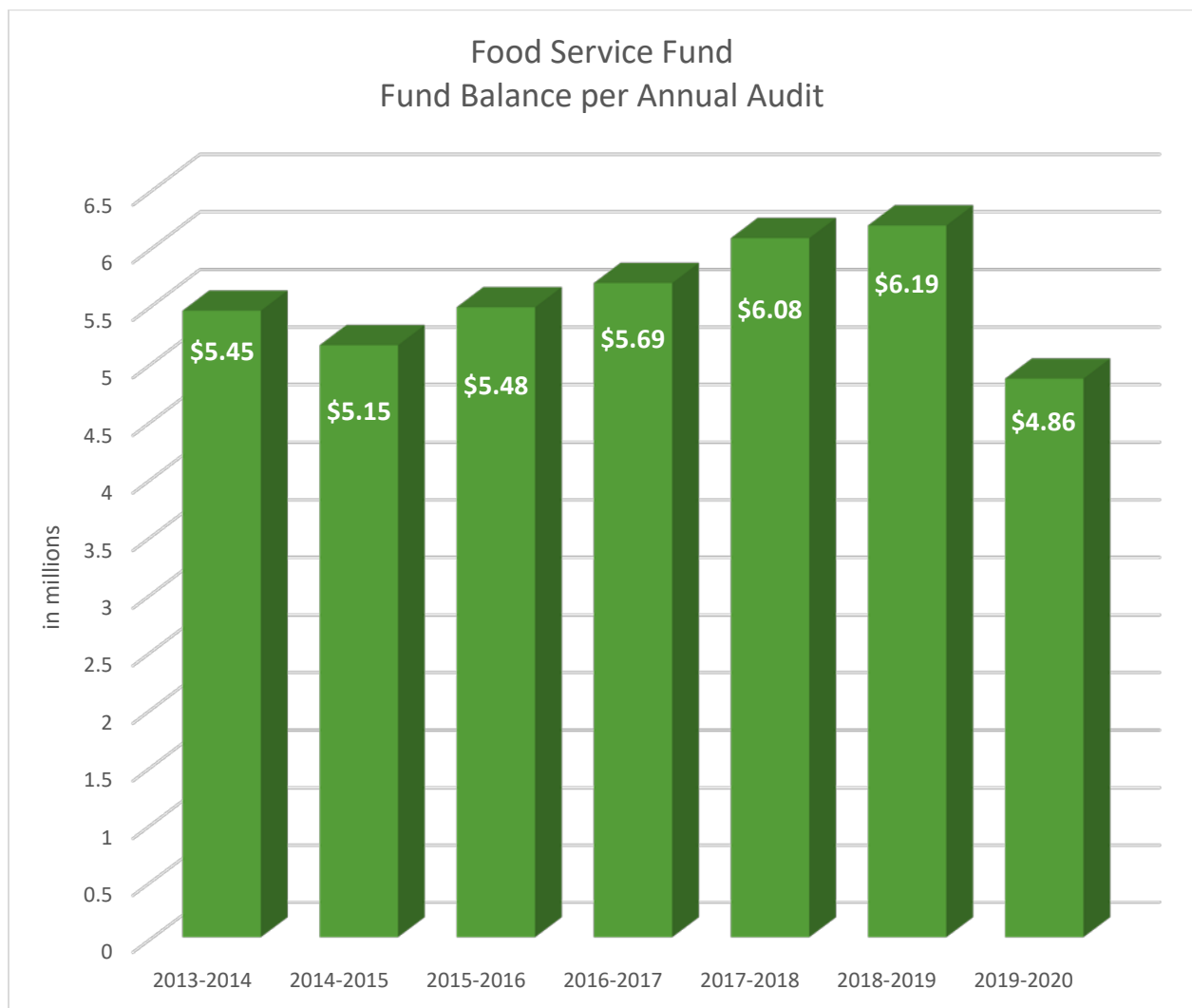
## Food Service Fund (Continued)

### Fund Balance Impact

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Budgeted expenditures exceed budgeted revenue in 2021-2022 due to capital improvement projects. This will decrease fund balance by \$1,218,084.

The fund balance for Food Service at the end of fiscal year 2019-2020 was \$4,861,074, or 4.1 months of operating expenses.





# **Section IV**

## Debt Service Fund

**Hurst-Euless-Bedford ISD**  
**2021-2022 Budget**  
**Funds Requiring Adoption by the Board of Trustees**  
**Debt Service Fund**  
**August 23, 2021**

	Debt Service Fund	Percent of Total
<b>REVENUES:</b>		
5700 Local Revenues	\$ 36,100,576	98.1%
5800 State Revenues	691,488	1.9%
5900 Federal Revenues	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 36,792,064</b>	<b>100.0%</b>
<b>EXPENDITURES:</b>		
11 Instruction	\$ -	0.0%
12 Instructional Resources & Media	-	0.0%
13 Curriculum & Staff Development	-	0.0%
21 Instructional Leadership	-	0.0%
23 School Leadership	-	0.0%
31 Guidance/Counseling	-	0.0%
32 Social Work Services	-	0.0%
33 Health Services	-	0.0%
34 Student Transportation	-	0.0%
35 Food Service	-	0.0%
36 Co/Extra-Curricular	-	0.0%
41 General Administration	-	0.0%
51 Maintenance and Operations	-	0.0%
52 Security & Monitoring	-	0.0%
53 Data Processing	-	0.0%
61 Community Services	-	0.0%
71 Debt Service	36,792,064	100.0%
81 Facilities Acq/Constr.	-	0.0%
91 Recapture/Chpt 41	-	0.0%
95 Juvenile Justice Program	-	0.0%
99 Intergovernmental Charges	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,792,064</b>	<b>100.0%</b>
<b>OTHER SOURCES:</b>		
7900 Sale of Property	\$ -	0.0%
7900 Transfer in from Other Funds	-	0.0%
<b>TOTAL OTHER SOURCES</b>	<b>\$ -</b>	<b>0.0%</b>
<b>OTHER USES:</b>		
8900 Campus Computer Replacement	\$ -	0.0%
8900 Transfer to Locally Defined Capital Project Fund	-	0.0%
<b>TOTAL OTHER USES</b>	<b>\$ -</b>	<b>0.0%</b>
<b>BUDGETED CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	



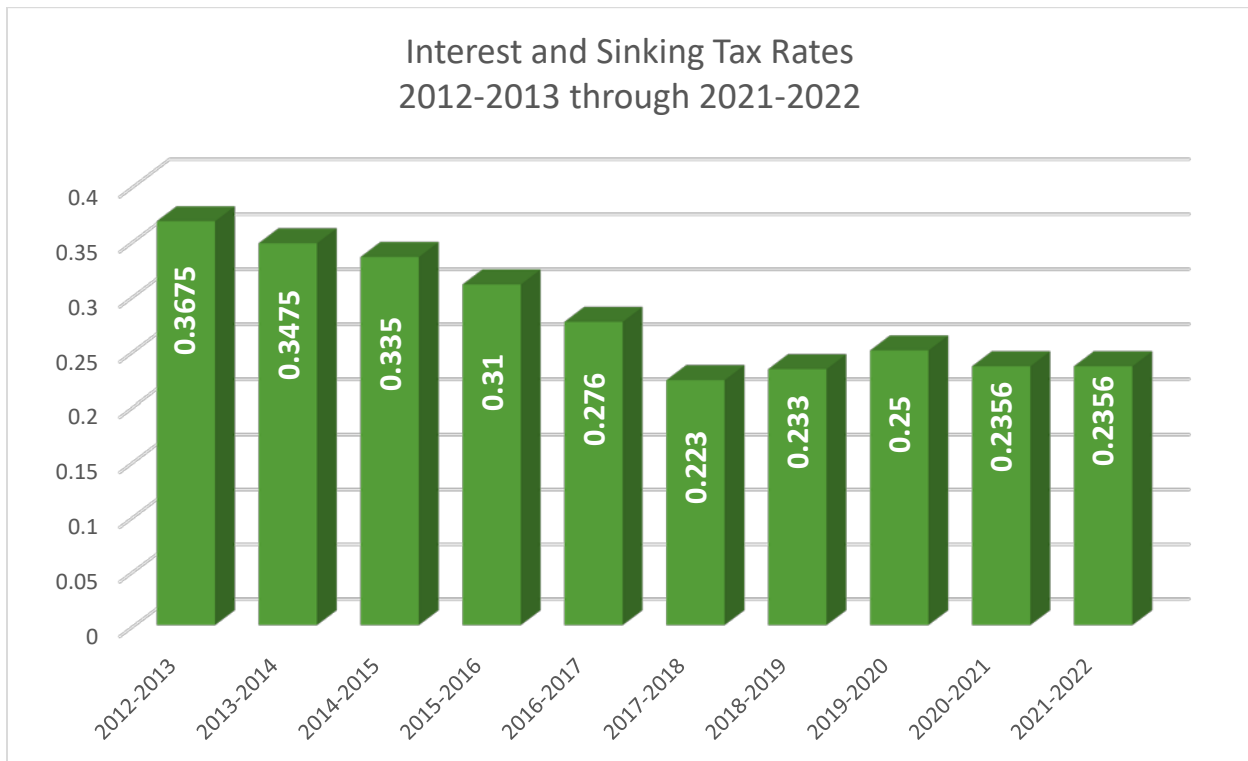
## Debt Service Fund

The Debt Service Fund accounts for payments of principal, interest, and related fees on HEB ISD's general obligation bonds. Under Texas law, only these debt service payments can be charged to this fund.

### Revenue Trends and Assumptions

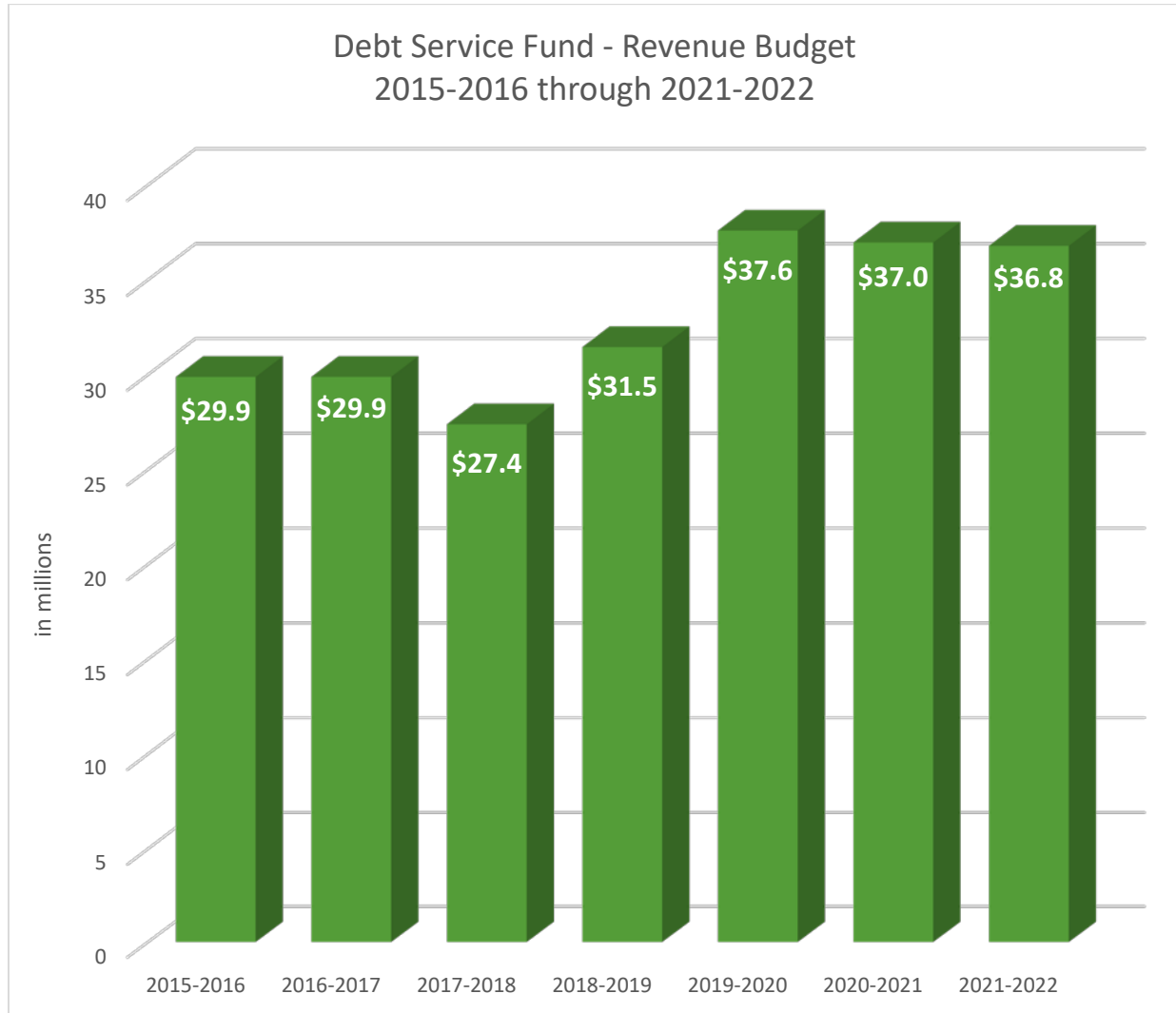
Revenue for the Debt Service Fund comes primarily from local tax collections.

The HEB ISD Board of Trustees must adopt a tax rate to fund the district's principal and interest payments for fiscal year 2021-2022 for total outstanding bonds. This tax rate is the Interest and Sinking (I&S) tax rate.



Based on the I&S tax rate of \$0.2356 per \$100 in property valuation, HEB ISD expects to collect \$35,800,576 in current year property taxes. With additional revenue, such as investment earnings, the district anticipates total revenue for the Debt Service Fund of \$36,792,064.

## Debt Service Fund (Continued)

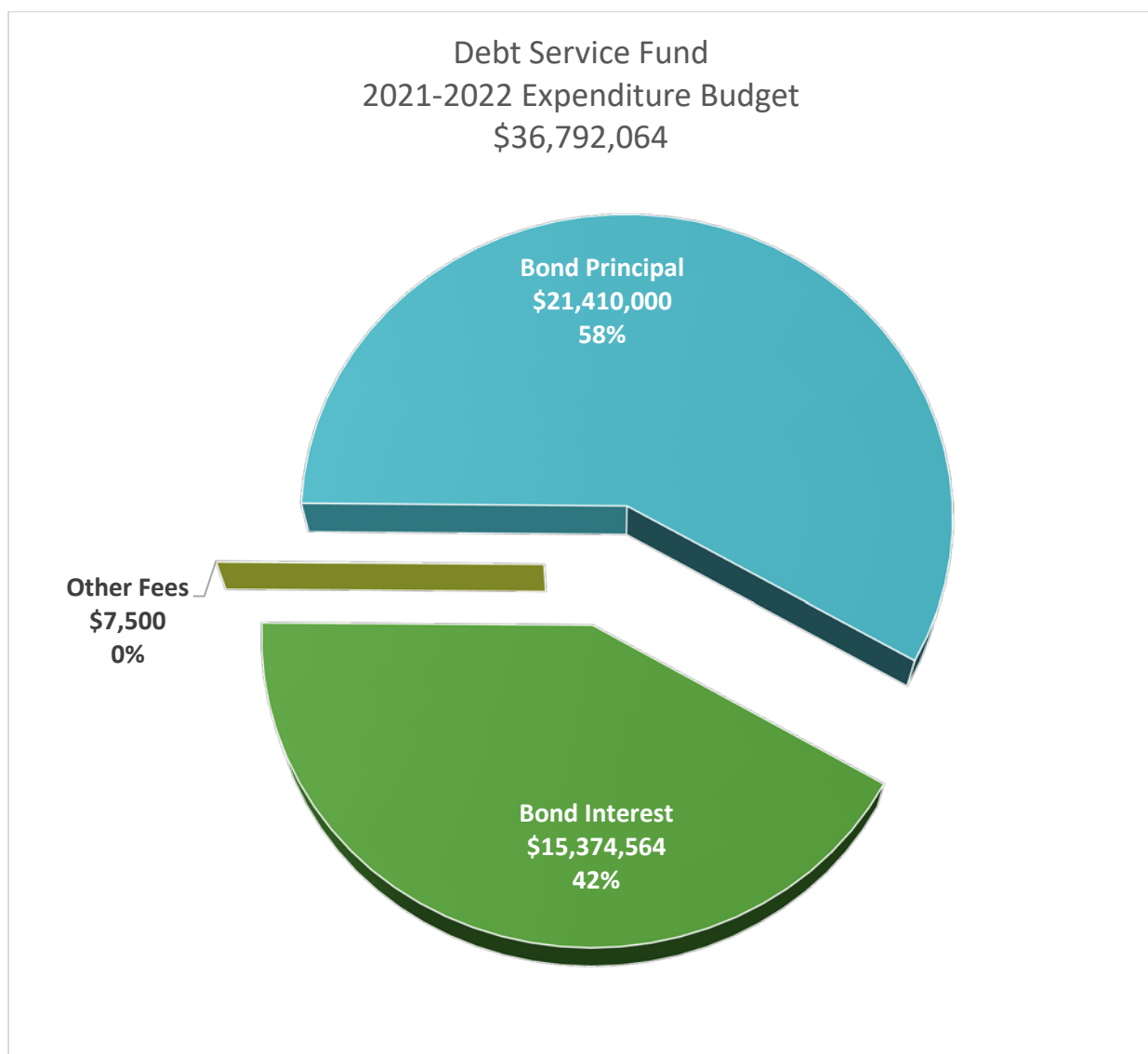


## Debt Service Fund (Continued)

### Expenditure Summary

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The Debt Service Fund expenditure budget for 2021-2022 consists of \$21,410,000 for bond principal payments, \$15,374,564 for bond interest payments, and \$7,500 for other debt fees. This total budget represents a decrease of \$175,061 from the original 2020-2021 budgeted expenditures.



**Hurst-Euless-Bedford ISD**  
**2021-2022 Budget Summary Report**  
**Debt Service Fund**

	2020-2021		2021-2022	
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student
<b><u>Instruction</u></b>				
11 Instruction	\$ -	\$ -	\$ -	\$ -
12 Instructional Resources & Media	-	-	-	-
13 Curriculum Dev and Inst Staff Development	-	-	-	-
95 Juvenile Justice AEP Program	-	-	-	-
<b>Total Instruction</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Instructional Support</u></b>				
21 Instructional Leadership	\$ -	\$ -	\$ -	\$ -
23 School Leadership	-	-	-	-
31 Guidance, Counseling and Evaluation	-	-	-	-
32 Social Services	-	-	-	-
33 Health Services	-	-	-	-
36 Extracurricular Activities	-	-	-	-
<b>Total Instructional Support</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Central Administration - Function 41</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>District Operations</u></b>				
34 Student Transportation	\$ -	\$ -	\$ -	\$ -
35 Food Service	-	-	-	-
51 Plant Maintenance and Operations	-	-	-	-
52 Security and Monitoring Services	-	-	-	-
53 Data Processing Services	-	-	-	-
<b>Total District Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Debt Services - Function 71</u></b>	<b>\$ 36,967,125</b>	<b>\$ 1,610</b>	<b>\$ 36,792,064</b>	<b>\$ 1,604</b>
<b><u>Other</u></b>				
61 Community Services	\$ -	\$ -	\$ -	\$ -
81 Facilities Acquisition and Construction	-	-	-	-
91 Contracted Instructional Services (Chptr 41)	-	-	-	-
99 Intergovernmental Charges	-	-	-	-
<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 36,967,125</b>	<b>\$ 1,610</b>	<b>\$ 36,792,064</b>	<b>\$ 1,604</b>
Enrollment		22,962		22,932

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**Hurst-Euleless-Bedford ISD**  
**Bond Principal and Interest Payments**  
**2021-2022**

	<i><b>Principal</b></i>	<i><b>Interest</b></i>	<i><b>Total</b></i>
Unlimited Tax Refunding Bonds - Series 2015A	1,315,000.00	143,150.00	1,458,150.00
Unlimited Tax Refunding Bonds - Taxable Series 2015B	4,505,000.00	392,064.46	4,897,064.46
Unlimited Tax Refunding Bonds - Series 2017A	6,215,000.00	3,943,850.00	10,158,850.00
Unlimited Tax Refunding Bonds - Series 2017B	3,310,000.00	3,062,600.00	6,372,600.00
Unlimited Tax School Bldg Bonds - Series 2018	1,940,000.00	3,320,700.00	5,260,700.00
Unlimited Tax School Bldg Bonds - Series 2019	3,735,000.00	4,318,050.00	8,053,050.00
Unlimited Tax Refunding Bonds - Series 2021	390,000.00	194,150.00	584,150.00
<b>Total Debt Requirement</b>	<b>\$ 21,410,000.00</b>	<b>\$ 15,374,564.46</b>	<b>\$ 36,784,564.46</b>

**2020-2021 Budget:**

6511 Principal	\$	21,410,000
6512 Interest	\$	15,374,564
<b>Subtotal</b>	<b>\$</b>	<b>36,784,564</b>
Fees	\$	7,500
<b>Total</b>	<b>\$</b>	<b>36,792,064</b>

2021-2022 Budget	\$	36,792,064
2020-2021 Original Budget		36,967,125
<b>Decrease</b>	<b>\$</b>	<b>(175,061)</b>

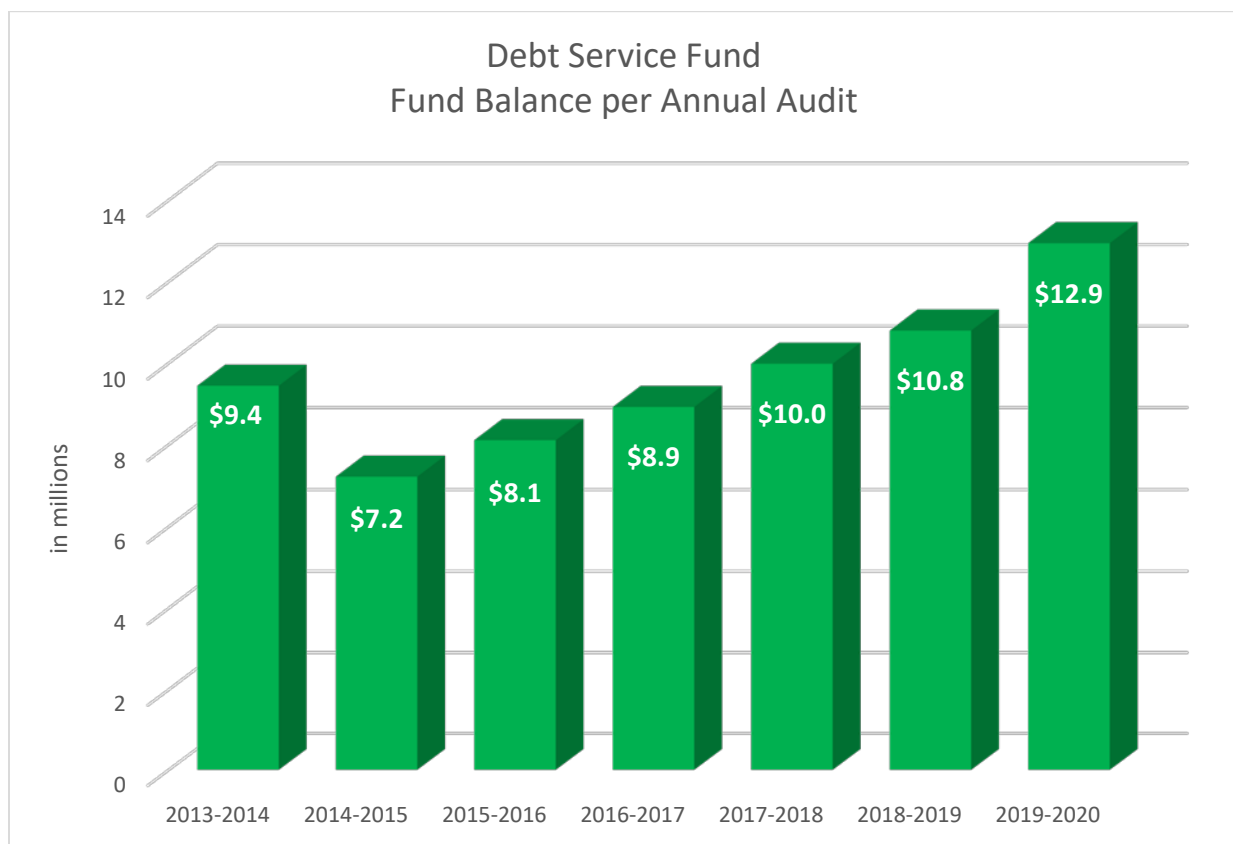
## Debt Service Fund (Continued)

### Fund Balance Impact

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Budgeted revenue and expenditures for the 2021-2022 fiscal year are both \$36,792,064, leaving fund balance unchanged. The fund balance for Debt Service at the end of fiscal year 2019-2020 was \$12,942,650 or 35% of the district's annual debt requirement.

In 2014-2015 the district was able to use a portion of its Debt Service fund balance to repay \$3 million of its debt ahead of schedule while still retaining a fiscally responsible fund balance.





# **Section V**

## Other Funds

**Hurst-Euless-Bedford ISD**  
**2021-2022 Budget**  
**Local Option to Adopt Budget**  
**Pre-K/Core Knowledge Fund**  
**August 23, 2021**

**REVENUES:**

5700 Local Revenues  
5800 State Revenues  
5900 Federal Revenues

**TOTAL REVENUES**

**EXPENDITURES:**

11 Instruction  
12 Instructional Resources & Media  
13 Curriculum & Staff Development  
21 Instructional Leadership  
23 School Leadership  
31 Guidance/Counseling  
32 Social Work Services  
33 Health Services  
34 Student Transportation  
35 Food Service  
36 Co/Extra-Curricular  
41 General Administration  
51 Maintenance and Operations  
52 Security & Monitoring  
53 Data Processing  
61 Community Services  
71 Debt Service  
81 Facilities Acq/Constr.  
91 Recapture/Chpt 41  
95 Juvenile Justice Program  
99 Intergovernmental Charges

**TOTAL EXPENDITURES**

**OTHER SOURCES:**

7900 Transfer in from Other Funds

**TOTAL OTHER SOURCES**

**OTHER USES:**

8900 Transfer to Other Funds

**TOTAL OTHER USES**

**BUDGETED CHANGE IN FUND BALANCE**

PreK/CK Fund	Percent of Total
\$ 530,000	100.0%
-	0.0%
-	0.0%
<b>\$ 530,000</b>	<b>100.0%</b>
\$ 404,081	78.5%
-	0.0%
110,919	21.5%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
<b>\$ 515,000</b>	<b>100.0%</b>
	0.0%
<b>\$ -</b>	<b>0.0%</b>
	0.0%
<b>\$ -</b>	<b>0.0%</b>
<b>\$ 15,000</b>	

**Summary by Object Category:**

6100 Salaries & Benefits  
6200 Contracted Services  
6300 Supplies & Materials  
6400 Other Operating Expenses  
6500 Debt Service  
6600 Capital Outlay

\$ 466,139	90.5%
1,000	0.2%
18,245	3.5%
29,616	5.8%
-	0.0%
-	0.0%
<b>\$ 515,000</b>	<b>100.0%</b>