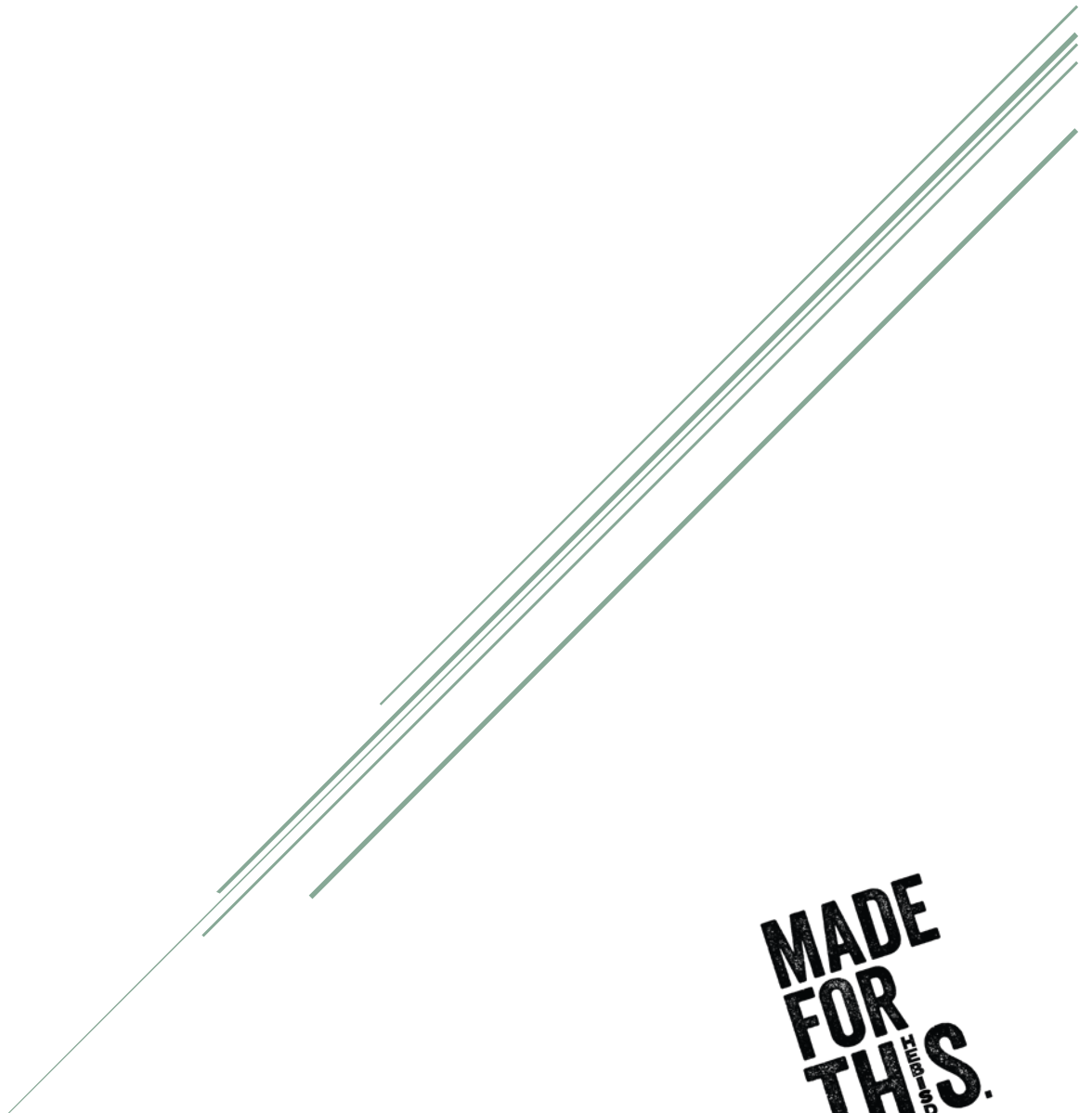


2019-2020 BUDGET REPORT



**MADE
FOR
THIS.**

Hurst-Euless-Bedford ISD

HURST-EULESS-BEDFORD INDEPENDENT SCHOOL DISTRICT

ANNUAL BUDGET FOR FISCAL YEAR
FROM SEPTEMBER 1, 2019 TO AUGUST 31, 2020

VISION STATEMENT

Empowering Today to Excel Tomorrow

OUR MISSION

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

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

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 2019-2020

TABLE OF CONTENTS

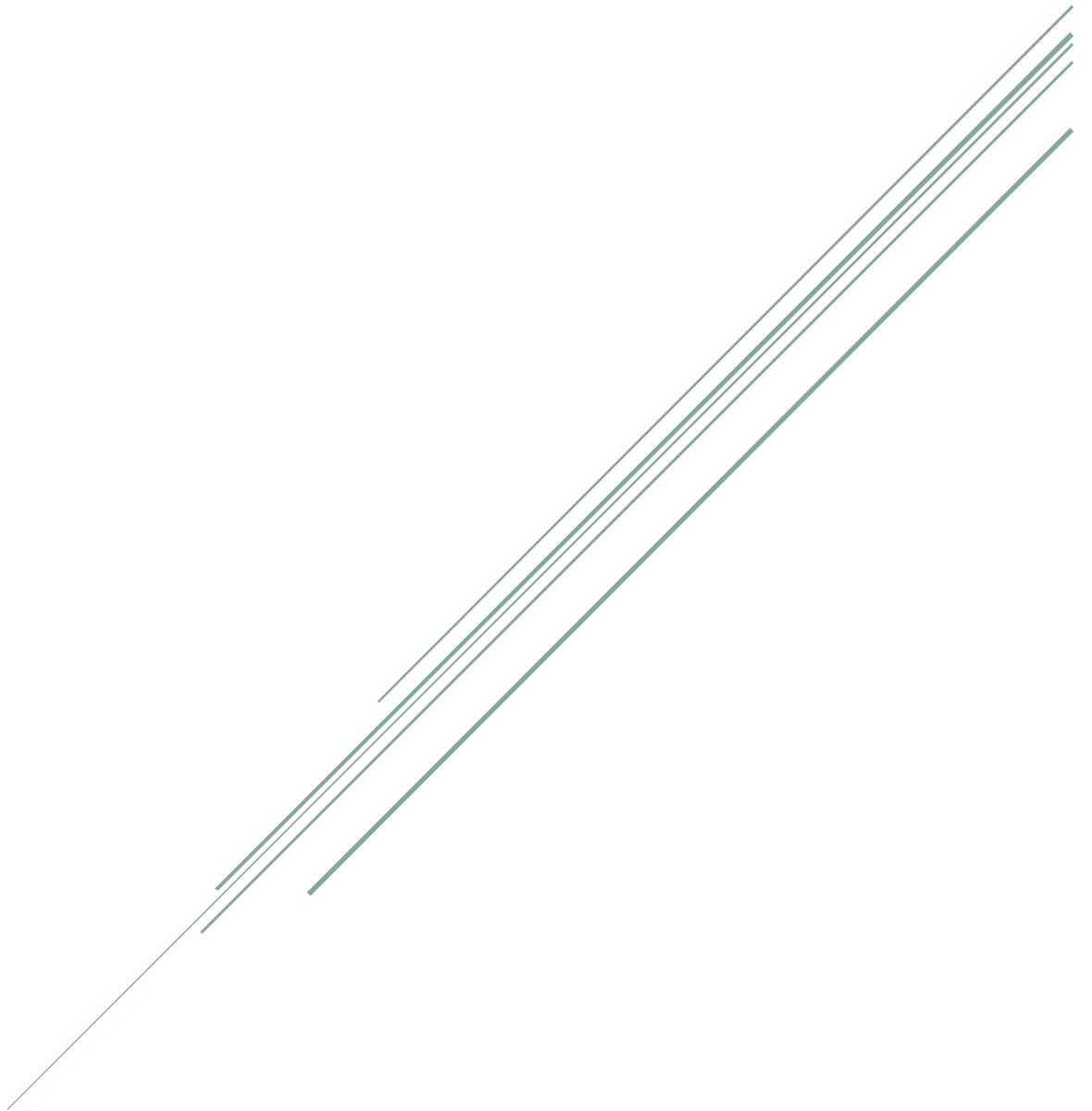
	Page
SECTION I – GENERAL OVERVIEW	1
General Overview of Budget Preparation Process	2
Statement of Texas Law	4
TEA Legal Requirements, Local District Requirements	6
Budget Development Schedule	7
Funds Requiring Adoption	9
Funds Adopted at Local Option	10
Expenditure Budget Summary Report – Required Funds	11
Tax Rate History	12
SECTION II – GENERAL FUND	14
Budget Requiring Adoption	15
Average Daily Attendance/Enrollment	16
Revenue:	
Local Revenue Sources	18
Maintenance & Operations Tax Rate	18
State Revenue Sources	19
Percentage Total Funding by Source	20
Revenue Budget (Detail)	21
Expenditures:	
Expenditure Summary by Object Category	22
Expenditure Summary by Object Category per Student	23
Expenditure Budget Summary by Function	24
Expenditure Budget	25
Expenditure/Budget by Function and Object	26
Fund Balance	29
Supporting Documentation:	
Expenditure Budget by Organization	30
Special Requests	32

BUDGET REPORT 2019-2020
TABLE OF CONTENTS
(Continued)

	Page
SECTION III – FOOD SERVICE FUND	33
Budget Requiring Adoption	34
Revenue:	35
Revenue by Source	36
Expenditures:	37
Expenditure Budget Summary by Function	38
Expenditure Budget Summary by Function/Object	39
Fund Balance	40
SECTION IV – DEBT SERVICE FUND	41
Budget Requiring Adoption	42
Revenue:	43
Interest and Sinking Tax Rate	43
Expenditures:	45
Expenditure Budget Summary by Function	46
Bond Principal and Interest Payments	47
Fund Balance	48
SECTION V – OTHER FUNDS	49
Pre-K Core Knowledge	50

SECTION I

General Overview



General Overview

Budget Preparation for 2019-2020

BUDGET PROCESS

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 2019-2020. 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 2019-2020

(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 2019-2020 entitlement. Adjustments are made as 2019-2020 entitlements change.

D. Internal Service Funds

The same budget development guidelines apply to Internal Service Funds. Program administrators estimate 2019-2020 revenue and expenses.

E. Campus Activity Funds

The same budget development guidelines apply to Campus Activity Funds. Principals estimate the 2019-2020 revenue and expenses for each activity.

Statement of Texas Law

Budget Preparation for 2019-2020

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 51, 52, 53, 34, 35
- (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 2019-2020
(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 2019-2020

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 2019-2020

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

2019-2020 Budget Development Schedule

January 22-23, 2019	Preparation workshops (See prep training schedule) <ul style="list-style-type: none">➤ Outline overall process➤ Review budget input methods and materials➤ Review account coding➤ Receive campus allocations➤ Review timeline➤ New Staff Training
Friday, February 22 4:00 p.m.	Deadline for Budget submission to Business Office as follows: <ul style="list-style-type: none">➤ General Fund (199) including Campus Allocation Budgets➤ Special Revenue Fund Budgets<ul style="list-style-type: none">• 240 Child Nutrition• 490 PK/Core Knowledge➤ Campus Activity Fund Budgets (461)➤ Internal Service Fund Budgets (ISF)➤ Extended Day Fund Budgets (711)
Friday, March 8	Deadline for submission of changes to 2019-2020 Budget
April	ELT reviews 2019-2020 Budget
May, June, July, August	Board reviews report and updates on the 2019-2020 Budget.
May - July	Board approves the 2019-2020 Salary Schedule at regular board meeting, if available for consideration.
Tuesday, July 25	District receives Certified Tax Roll and makes adjustments to the Proposed Budget, if required.

Monday, August 12

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 26, 2019 to conduct Public Meeting to Discuss Budget and Proposed Tax Rate.

Thursday, August 15

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 26

Board holds the public hearing to discuss 2019-2020 budget and proposed tax rate.

Board considers approval of the 2019-2020 budget.

Board sets the 2019 tax rate.

2019-2020 Budget
Funds Requiring Adoption by the Board of Trustees
General Fund, Food Service Fund, Debt Service Fund
August 26, 2019

	General Fund	Food Service Fund	Debt Service Fund
REVENUES:			
5700 Local Revenues	\$ 146,480,360	\$ 3,439,467	\$ 36,995,117
5800 State Revenues	67,026,176	56,402	-
5900 Federal Revenues	450,000	9,561,553	-
TOTAL REVENUES	\$ 213,956,536	\$ 13,057,422	\$ 36,995,117
EXPENDITURES:			
11 Instruction	\$ 122,382,457	\$ -	\$ -
12 Instructional Resources & Media	2,726,930	-	-
13 Curriculum & Staff Development	3,283,276	-	-
21 Instructional Leadership	2,502,719	-	-
23 School Leadership	11,746,914	-	-
31 Guidance/Counseling	7,875,918	-	-
32 Social Work Services	670,153	-	-
33 Health Services	2,451,176	-	-
34 Student Transportation	6,086,659	-	-
35 Food Service	88,461	14,047,586	-
36 Co/Extra-Curricular	5,335,293	-	-
41 General Administration	6,279,750	-	-
51 Maintenance and Operations	18,701,040	80,013	-
52 Security & Monitoring	1,128,628	-	-
53 Data Processing	4,677,385	-	-
61 Community Services	166,411	-	-
71 Debt Service	-	-	36,995,117
81 Facilities Acq/Constr.	-	-	-
91 Recapture/Chpt 41	-	-	-
95 Juvenile Justice Program	22,500	-	-
99 Intergovernmental Charges	941,813	-	-
TOTAL EXPENDITURES	\$ 197,067,483	\$ 14,127,599	\$ 36,995,117
OTHER SOURCES:			
7900 Sale of Property	\$ 5,000	\$ -	\$ -
7900 Transfer in from Other Funds	900,000	-	-
TOTAL OTHER SOURCES	\$ 905,000	\$ -	\$ -
OTHER USES:			
8900 Campus Computer Replacement	\$ 77,000	\$ -	\$ -
8900 Transfer to Locally Defined Fund for Future Payroll	\$ 17,717,053	\$ -	\$ -
8900 Transfer to Locally Defined Capital Projects Fund	-	-	-
TOTAL OTHER USES	\$ 17,794,053	\$ -	\$ -
BUDGETED CHANGE IN FUND BALANCE	\$ -	\$ (1,070,177)	\$ -

2019-2020 Budget
Funds Requiring Adoption by the Board of Trustees
Local Option to Adopt Budget
August 26, 2019

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 Sale of Property
7900 Transfer in from Other Funds

TOTAL OTHER SOURCES

OTHER USES:

8900 Campus Computer Replacement
8900 Transfer to Locally Defined Capital Projects Fund

TOTAL OTHER USES

BUDGETED CHANGE IN FUND BALANCE

PreK/CK Fund	
\$	662,500
	-
	-
\$	662,500
\$	518,828
	-
	90,621
	-
	-
	-
	-
	-
	-
	-
	-
	-
	53,051
	-
	-
	-
	-
	-
\$	662,500
\$	-
	-
\$	-
\$	-
	-
\$	-
\$	-

Hurst-Euleless-Bedford ISD
2019-2020 Budget Summary Report
General Fund, Food Service Fund, and Debt Service Fund

	2018-2019		2019-2020	
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student
<u>Instruction</u>				
11 Instruction	\$ 116,681,533	\$ 4,926	\$ 122,382,457	\$ 5,162
12 Instructional Resources & Media	2,596,296	110	2,726,930	115
13 Curriculum Dev and Inst Staff Development	3,200,522	135	3,283,276	138
95 Juvenile Justice AEP Program	22,500	1	22,500	1
Total Instruction	\$ 122,500,851	\$ 5,172	\$ 128,415,163	\$ 5,417
<u>Instructional Support</u>				
21 Instructional Leadership	\$ 2,404,889	\$ 102	\$ 2,502,719	\$ 106
23 School Leadership	11,089,365	468	11,746,914	496
31 Guidance, Counseling and Evaluation	7,255,181	306	7,875,918	332
32 Social Services	594,488	25	670,153	28
33 Health Services	2,484,463	105	2,451,176	103
36 Extracurricular Activities	5,172,289	218	5,335,293	225
Total Instructional Support	\$ 29,000,675	\$ 1,224	\$ 30,582,173	\$ 1,290
<u>Central Administration - Function 41</u>	\$ 6,309,234	\$ 266	\$ 6,279,750	\$ 265
<u>District Operations</u>				
34 Student Transportation	\$ 5,699,194	\$ 241	\$ 6,086,659	\$ 257
35 Food Service	14,116,492	596	14,136,047	596
51 Facilities Maintenance and Operations	20,784,702	878	18,781,053	792
52 Security and Monitoring Services	1,067,082	45	1,128,628	48
53 Data Processing Services	4,720,851	199	4,677,385	197
Total District Operations	\$ 46,388,321	\$ 1,958	\$ 44,809,772	\$ 1,890
<u>Debt Services - Function 71</u>	\$ 31,453,333	\$ 1,328	\$ 36,995,117	\$ 1,561
<u>Other</u>				
61 Community Services	\$ 141,464	\$ 6	\$ 166,411	\$ 7
81 Facilities Acquisition and Construction	-	-	-	-
91 Contracted Instructional Services (Chptr 41)	-	-	-	-
99 Intergovernmental Charges	892,466	38	941,813	40
Total Other	\$ 1,033,930	\$ 44	\$ 1,108,224	\$ 47
Total	\$ 236,686,344	\$ 9,993	\$ 248,190,199	\$ 10,469
Enrollment		23,686		23,707

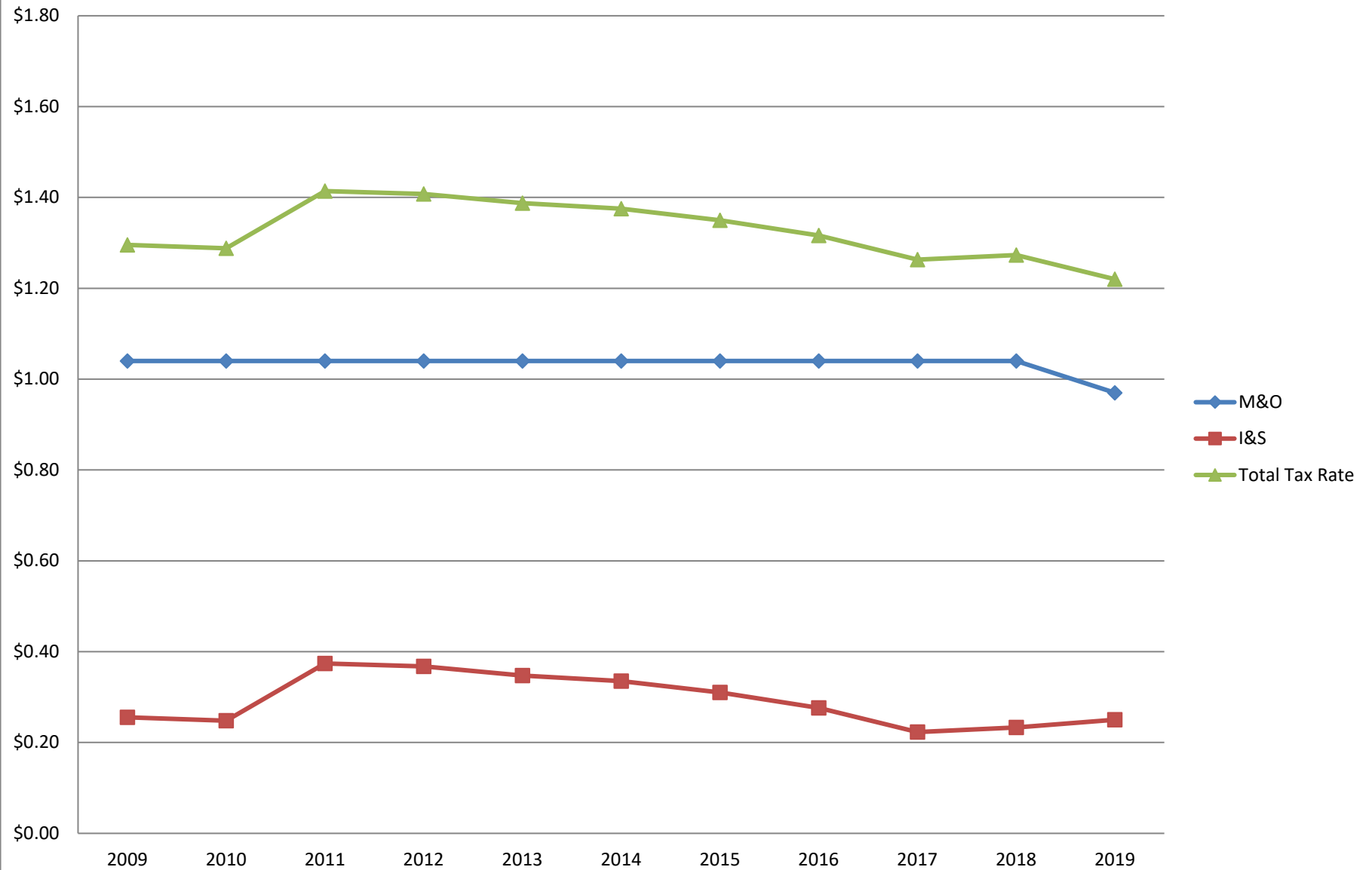
This information will be presented at the "Public Meeting to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm on Monday August 26, 2019, at the Hurst-Euleless-Bedford ISD Administration Building. It is also posted on the district's website as mandated by state requirements.

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
M&O	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	0.970000
I&S	0.255453	0.248189	0.374000	0.367500	0.347500	0.335000	0.310000	0.276000	0.223000	0.233000	0.250000
Total Tax Rate	1.295453	1.288189	1.414000	1.407500	1.387500	1.375000	1.350000	1.316000	1.263000	1.273000	1.220000
Annual Increase (Decrease)		(0.007264)	0.125811	(0.006500)	(0.020000)	(0.012500)	(0.025000)	(0.034000)	(0.053000)	0.010000	(0.053000)
Cumulative Increase (Decrease)		(0.007264)	0.118547	0.112047	0.092047	0.079547	0.054547	0.020547	(0.032453)	(0.022453)	(0.075453)

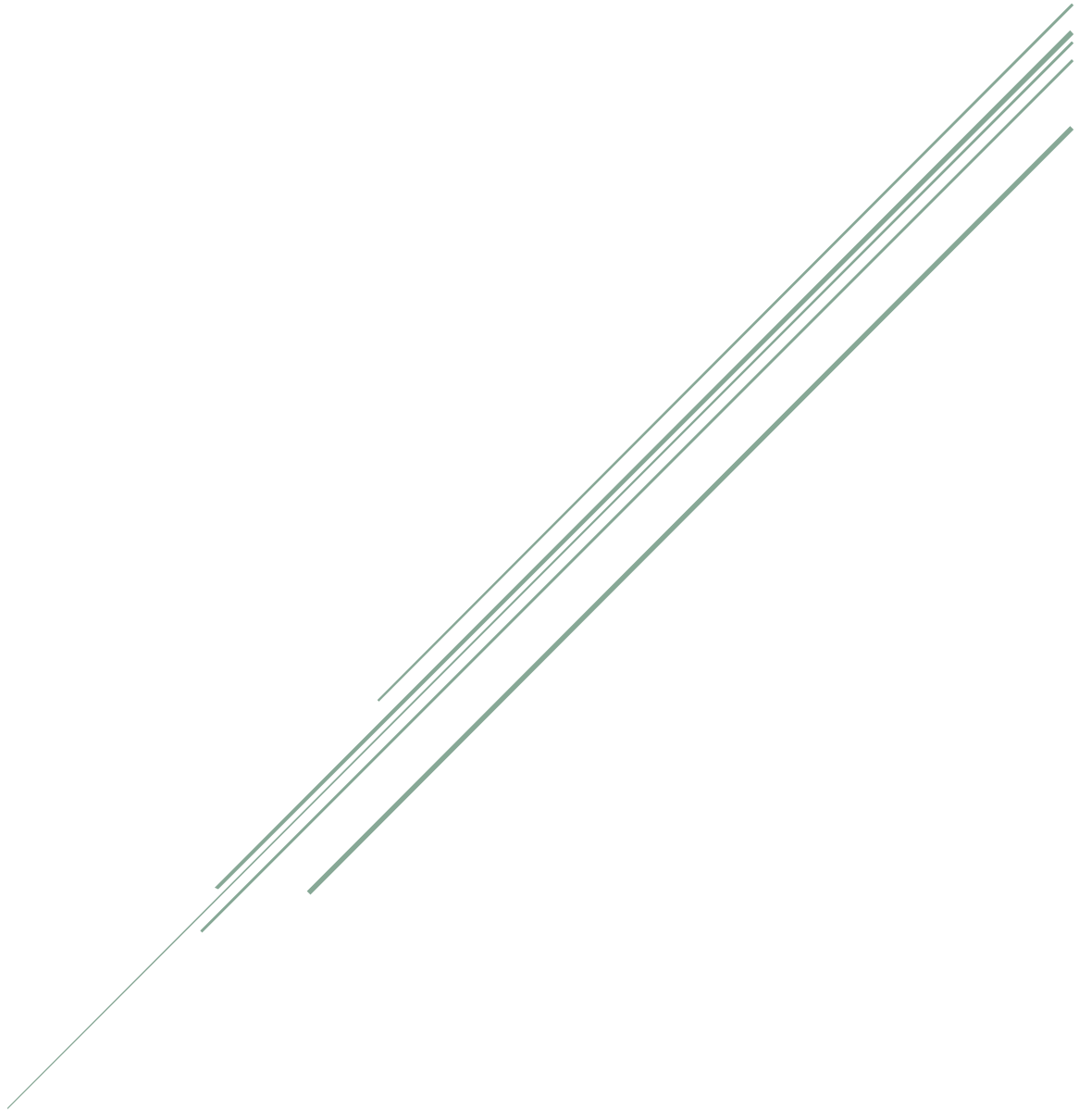
Tax Rate History

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



SECTION II

General Fund



2019-2020 Budget
Funds Requiring Adoption by the Board of Trustees
General Fund
August 26, 2019

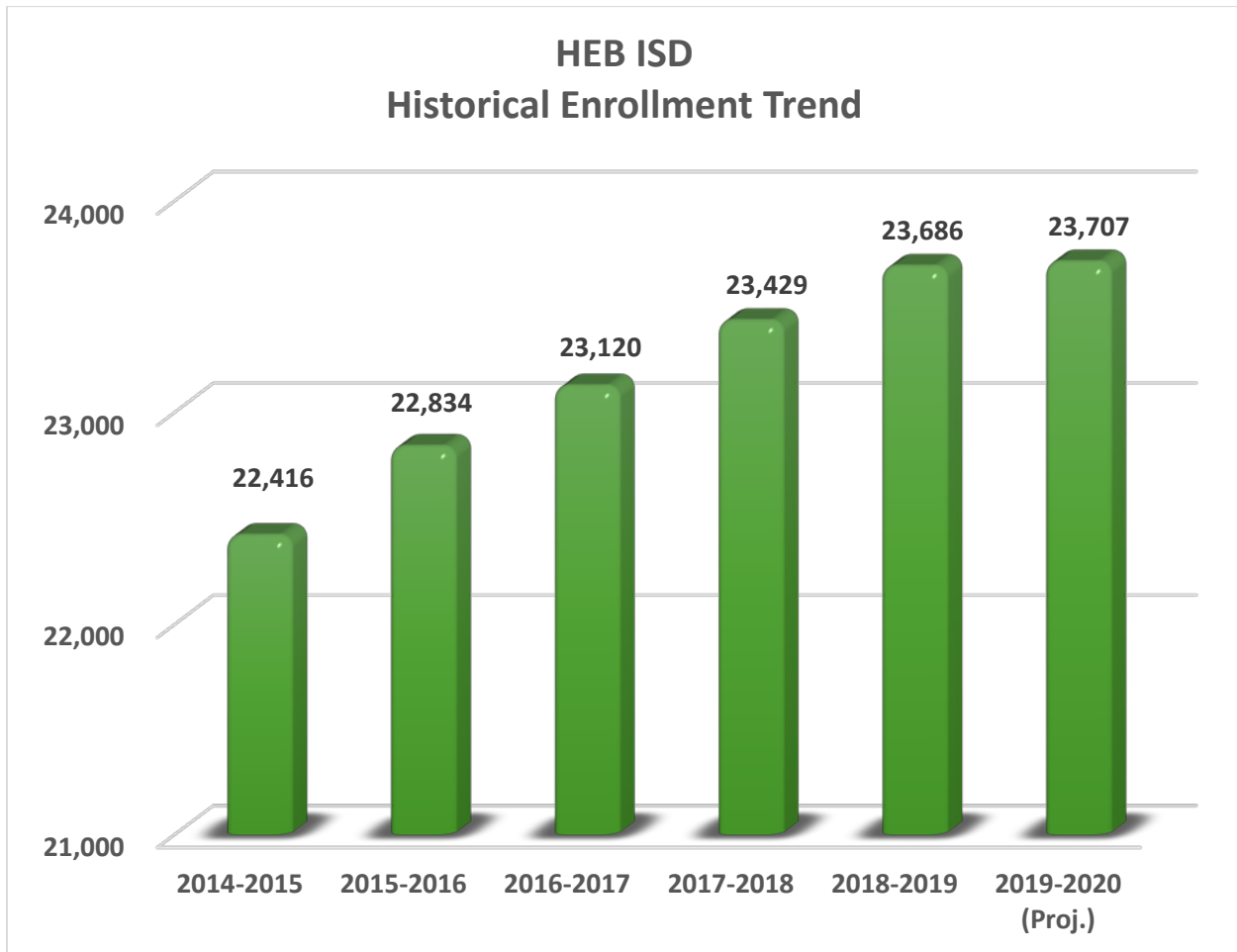
	General Fund	Percent of Total
REVENUES:		
5700 Local Revenues	\$ 146,480,360	68.2%
5800 State Revenues	67,026,176	31.2%
5900 Federal Revenues	450,000	0.2%
TOTAL REVENUES	\$ 213,956,536	99.6%
EXPENDITURES:		
11 Instruction	\$ 122,382,457	57.0%
12 Instructional Resources & Media	2,726,930	1.3%
13 Curriculum & Staff Development	3,283,276	1.5%
21 Instructional Leadership	2,502,719	1.2%
23 School Leadership	11,746,914	5.5%
31 Guidance/Counseling	7,875,918	3.7%
32 Social Work Services	670,153	0.3%
33 Health Services	2,451,176	1.1%
34 Student Transportation	6,086,659	2.8%
35 Food Service	88,461	0.0%
36 Co/Extra-Curricular	5,335,293	2.5%
41 General Administration	6,279,750	2.9%
51 Maintenance and Operations	18,701,040	8.7%
52 Security & Monitoring	1,128,628	0.5%
53 Data Processing	4,677,385	2.2%
61 Community Services	166,411	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	941,813	0.4%
TOTAL EXPENDITURES	\$ 197,067,483	91.7%
OTHER SOURCES:		
7900 Sale of Property	\$ 5,000	0.0%
7900 Transfer in from Other Funds	900,000	0.4%
TOTAL OTHER SOURCES	\$ 905,000	0.4%
OTHER USES:		
8900 Campus Computer Replacement	\$ 77,000	0.0%
8900 Transfer to Locally Defined Fund for Future Payroll	\$ 17,717,053	
8900 Transfer to Locally Defined Capital Project Fund	-	0.0%
TOTAL OTHER USES	\$ 17,794,053	8.3%
BUDGETED CHANGE IN FUND BALANCE	\$ -	
Revenue	\$ 213,956,536	
Other Sources	905,000	
Total Estimated Inflows	\$ 214,861,536	
Expenditures	\$ 197,067,483	
Other Uses	17,794,053	
Total Estimated Outflows	\$ 214,861,536	

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

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. Based on this, the district is conservatively projecting a growth of 0.09%, or 21 students, for 2019-2020.



HEB ISD
Enrollment Data
2012-2013 to estimated 2019-2020
Including Pre-K Core Knowledge Students

							Estimated Enrollment	Projected Change from 2018-2019 to 2019-2020
							2019-2020	
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	
Bell High School 001	2,079	2,093	2,145	2,183	2,264	2,318	2,320	2,300 (20)
Trinity High School 002	2,404	2,416	2,416	2,475	2,574	2,529	2,583	2,630 47
High School Total	4,483	4,509	4,561	4,658	4,838	4,847	4,903	4,930 27
Central Jr. High 041	982	1,009	998	977	1,034	1,097	1,182	1,199 17
Euless Jr. High 042	1,011	993	1,024	1,005	1,099	1,048	1,105	1,120 15
Hurst Jr. High 043	1,032	1,068	1,052	1,102	1,088	1,099	1,117	1,115 (2)
Bedford Jr. High 044	790	833	834	862	875	832	859	857 (2)
Harwood Jr. High 045	971	1,006	998	1,029	971	1,000	994	997 3
Junior High Total	4,786	4,909	4,906	4,975	5,067	5,076	5,257	5,288 31
Bellaire 102	699	766	738	723	755	743	764	783 19
Harrison Lane 103	609	624	658	696	688	708	686	698 12
North Euless 105	723	730	722	718	746	750	718	735 17
Oakwood Terrace 106	679	680	567	618	607	600	629	635 6
Shady Oaks 107	511	526	576	601	583	589	582	571 (11)
South Euless 108	757	758	623	613	612	644	641	700 59
Stonegate 110	497	502	510	508	520	537	520	492 (28)
West Hurst 111	507	503	494	500	514	533	546	544 (2)
Wilshire 112	743	755	747	751	711	756	752	761 9
Donna Park 113	524	537	527	532	518	542	512	516 4
Midway Park 114	751	747	701	691	729	764	776	782 6
Hurst Hills 115	561	525	521	567	527	509	501	498 (3)
Bell Manor 116	730	761	763	750	740	740	776	798 22
Shady Brook 117	593	592	620	663	670	647	609	575 (34)
Lakewood 118	695	686	713	693	631	645	672	663 (9)
Bedford Heights 119	728	753	766	771	775	787	762	730 (32)
Spring Garden 121	629	665	596	568	631	647	650	650 -
Meadow Creek 122	793	822	766	776	797	799	760	737 (23)
River Trails 123	630	641	621	654	612	642	657	655 (2)
Viridian 125	-	-	543	622	709	774	869	844 (25)
Elementary Total	12,359	12,573	12,772	13,015	13,075	13,356	13,382	13,367 (15)
KEYS	101	105	97	121	111	100	96	90 (6)
AEP/SOS	29	36	32	32	24	49	47	30 (17)
Transition Center	53	46	44	31	-	-	-	-
JJAEP	3	2	4	2	5	1	1	2 1
TOTAL	21,814	22,180	22,416	22,834	23,120	23,429	23,686	23,707 21
Annual Increase		366	236	418	286	309	257	21
Cumulative Increase		366	602	1,020	1,306	1,615	1,872	1,893

Source: Fall PEIMS Submission

General Fund (Continued)

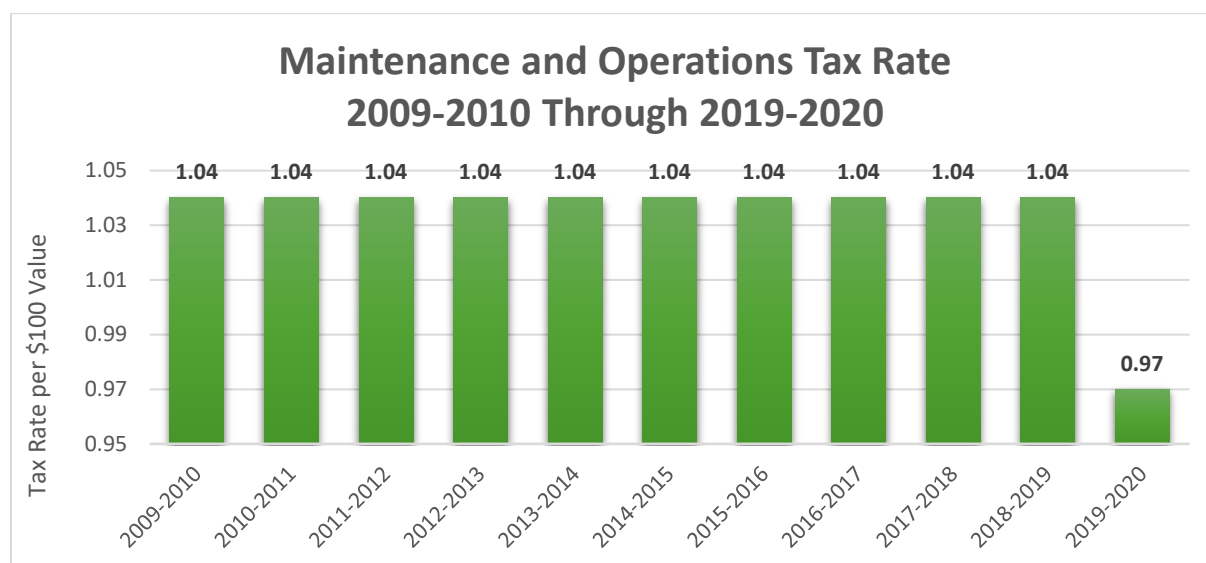
Revenue Trends and Assumptions

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 adding 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.

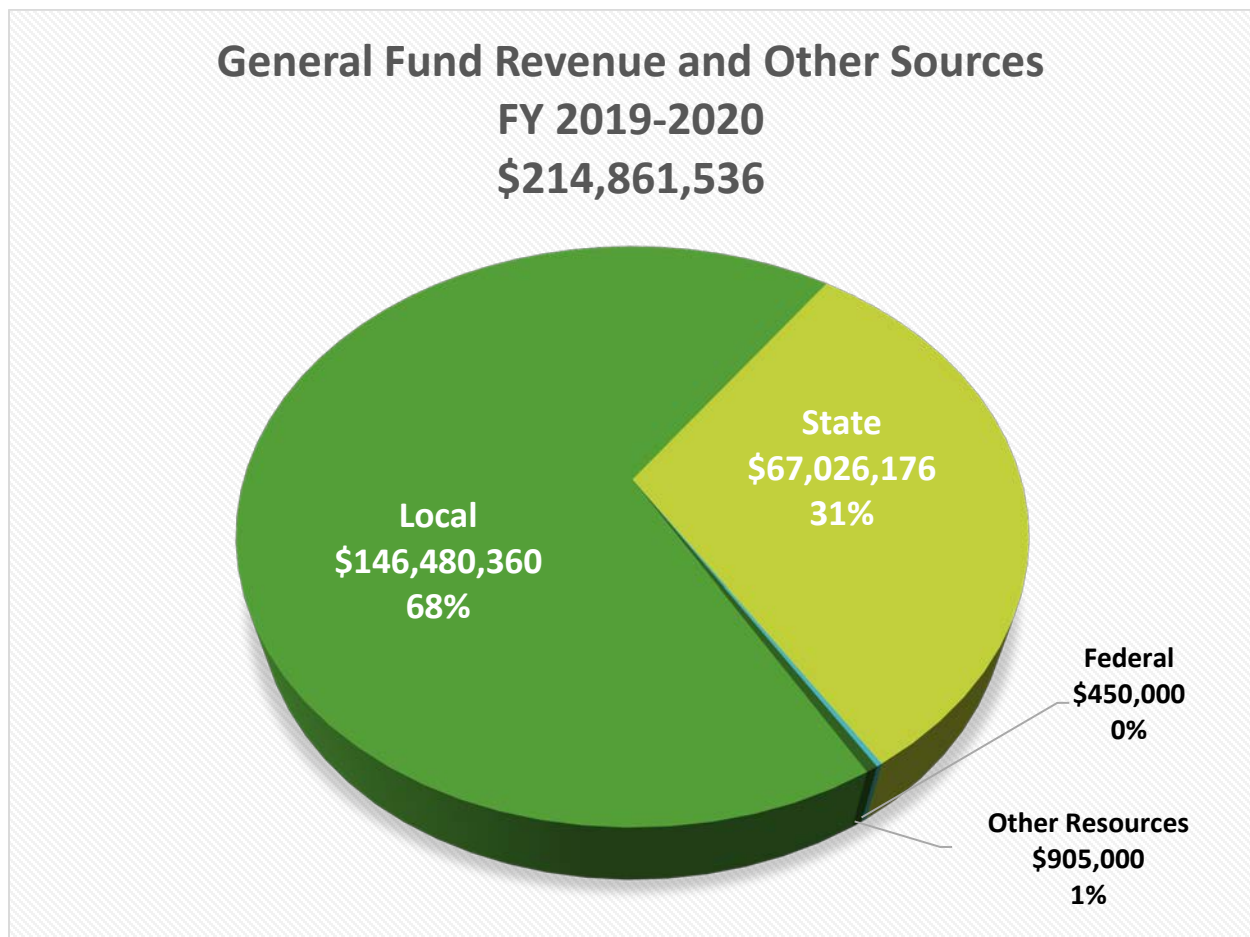


In fiscal year 2019-2020 and based on an M&O tax rate of \$0.97, HEB ISD expects to collect \$143,300,360 in current year property taxes. With other adjustments, the district anticipates total local revenue for the General Fund of \$146,480,360.

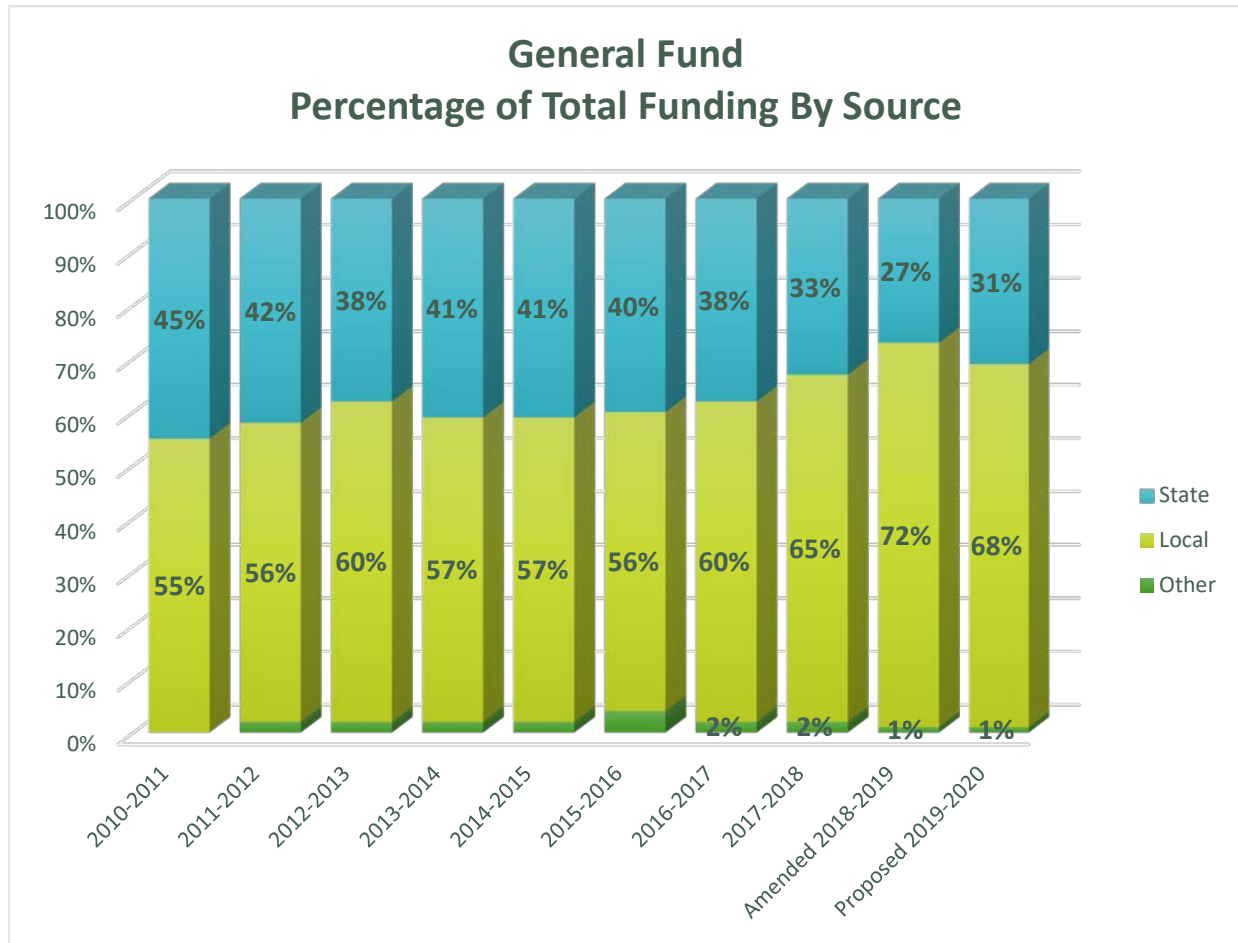
General Fund (Continued)

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)

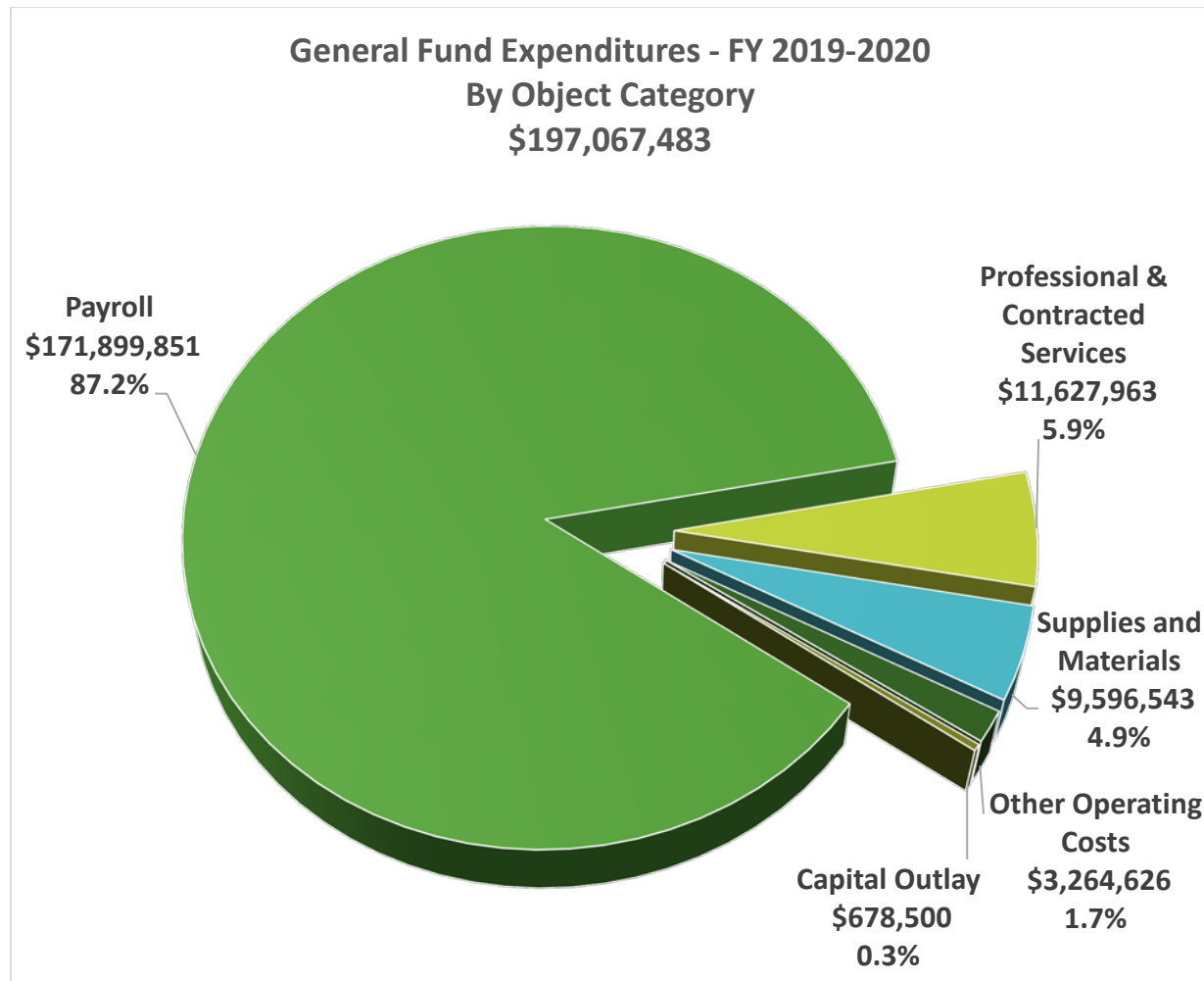
General Fund Revenue
2019-2020 Budget

	2018-2019 Original Revenue Budget	2018-2019 Current Revenue Budget	2019-2020 Revenue Budget	Incr (Decr) 2019-2020 vs. 2018-2019 Current	Percent Incr (Decr)
Local Revenue:					
Current Tax Revenue	\$ 137,143,769	\$ 137,143,769	\$ 143,300,360	\$ 6,156,591	4%
Delinquent/Penalties & Interest Tax Revenue	650,000	650,000	650,000	-	0%
Interest Income	1,500,000	1,550,000	1,500,000	(50,000)	-3%
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>\$ 140,323,769</u>	<u>\$ 140,373,769</u>	<u>\$ 146,480,360</u>	<u>\$ 6,106,591</u>	<u>4%</u>
State Revenue:					
Available School Fund	\$ 8,273,902	\$ 10,144,112	\$ 5,520,336	\$ (4,623,776)	-46%
Foundation School Program	33,145,805	33,811,406	33,136,717	(674,689)	-2%
Transition Grant	-	-	20,369,123	20,369,123	100%
State Funding - PY	-	-	-	-	0%
TRS - On-Behalf	8,000,000	8,000,000	8,000,000	-	0%
Total State Revenue	<u>\$ 49,419,707</u>	<u>\$ 51,955,518</u>	<u>\$ 67,026,176</u>	<u>\$ 15,070,658</u>	<u>29%</u>
Federal Revenue:					
Indirect Cost	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0%
School Health and Related Services (SHARS)	300,000	908,505	300,000	(608,505)	-67%
Total Federal Revenue	<u>\$ 450,000</u>	<u>\$ 1,058,505</u>	<u>\$ 450,000</u>	<u>\$ (608,505)</u>	<u>-57%</u>
Other Sources:					
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>
Total Revenue Budget	<u>\$ 191,098,476</u>	<u>\$ 194,292,792</u>	<u>\$ 214,861,536</u>	<u>\$ 20,568,744</u>	<u>11%</u>

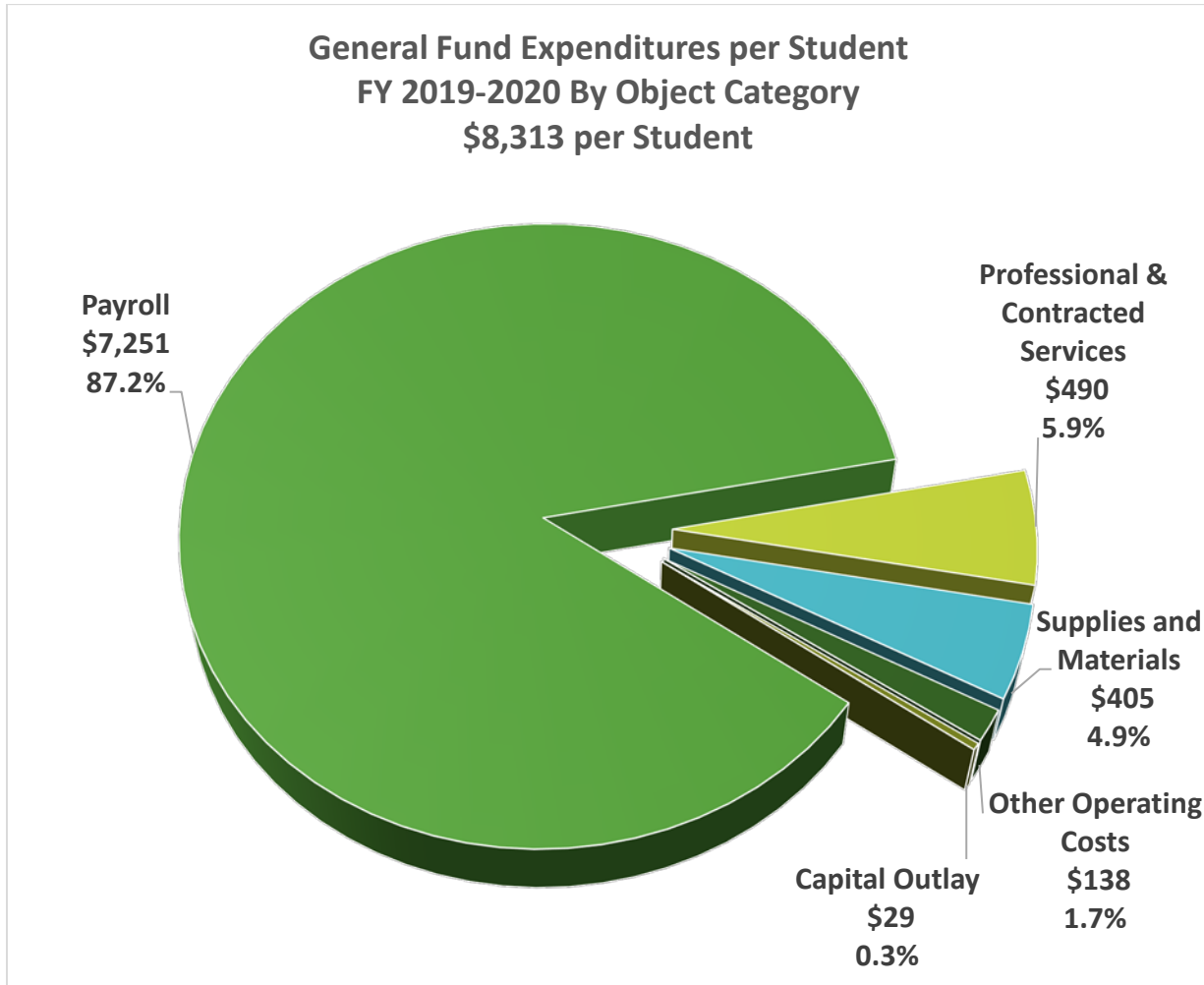
General Fund (Continued)

Expenditure Summary

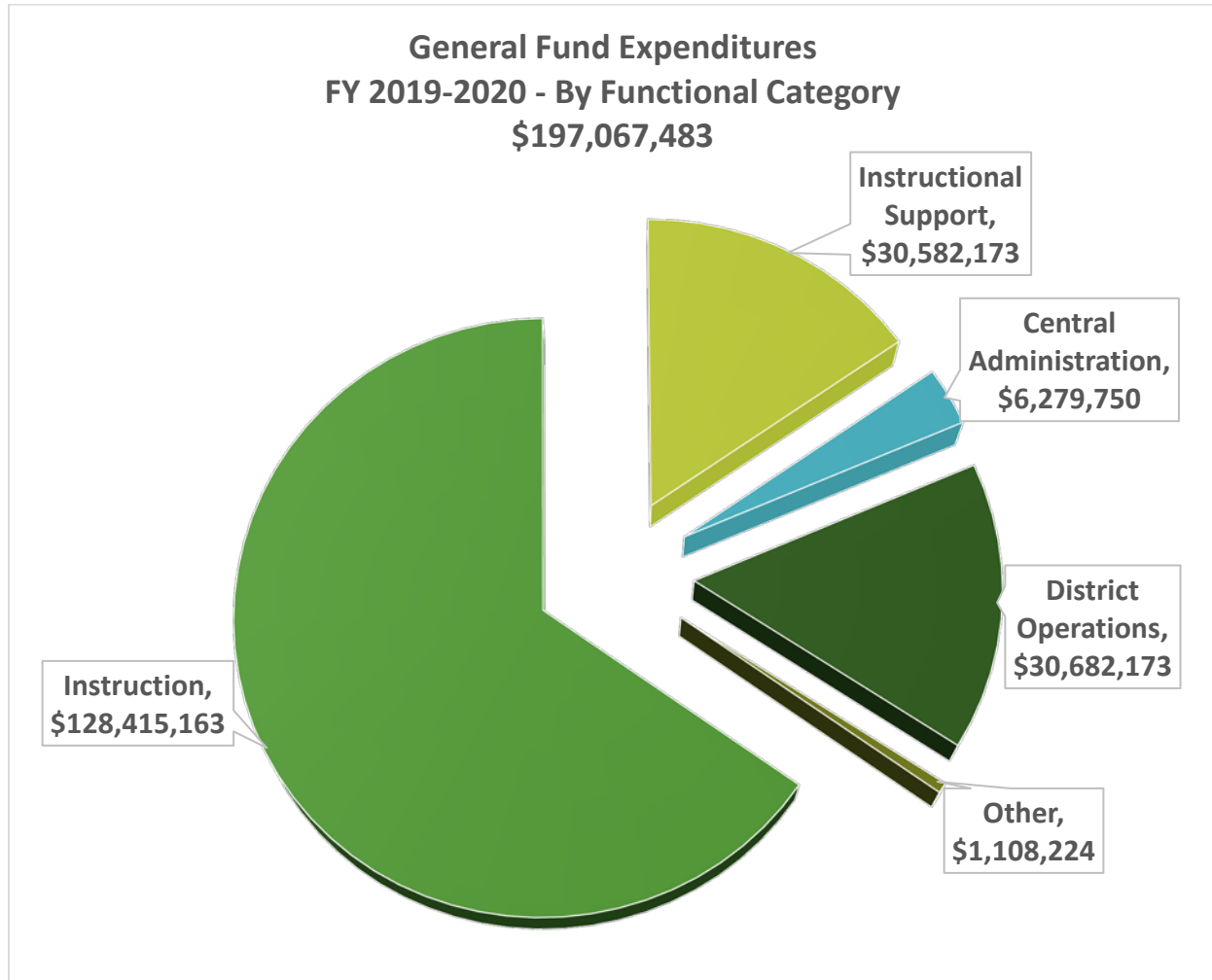
The General Fund expenditure budget for 2019-2020 is \$197,067,483. The largest budgeted expense in the General Fund is payroll, which accounts for 87% of the General Fund's expenditures. Providing a high quality compensation package for all district employees continues to be a district budget priority. Starting teachers with a bachelor's degree will be paid \$57,000, an increase of \$1,500 from 2018-2019. 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 \$81,341 in 2019-2020.



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
2019-2020 Budget Summary Report
General Fund

	2018-2019		2019-2020		Percent Change
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student	
<u>Instruction</u>					
11 Instruction	\$ 116,681,533	\$ 4,926	\$ 122,382,457	\$ 5,162	4.8%
12 Instructional Resources & Media	2,596,296	110	2,726,930	115	4.9%
13 Curriculum Dev and Inst Staff Development	3,200,522	135	3,283,276	138	2.5%
95 Juvenile Justice AEP Program	22,500	1	22,500	1	-0.1%
Total Instruction	\$ 122,500,851	\$ 5,172	\$ 128,415,163	\$ 5,417	4.7%
<u>Instructional Support</u>					
21 Instructional Leadership	\$ 2,404,889	\$ 102	\$ 2,502,719	\$ 106	4.0%
23 School Leadership	11,089,365	468	11,746,914	496	5.8%
31 Guidance, Counseling and Evaluation	7,255,181	306	7,875,918	332	8.5%
32 Social Services	594,488	25	670,153	28	12.6%
33 Health Services	2,484,463	105	2,451,176	103	-1.4%
36 Extracurricular Activities	5,172,289	218	5,335,293	225	3.1%
Total Instructional Support	\$ 29,000,675	\$ 1,224	\$ 30,582,173	\$ 1,290	5.4%
<u>Central Administration - Function 41</u>	\$ 6,309,234	\$ 266	\$ 6,279,750	\$ 265	-0.6%
<u>District Operations</u>					
34 Student Transportation	\$ 5,699,194	\$ 241	\$ 6,086,659	\$ 257	6.7%
35 Food Service	163,174	7	88,461	4	-45.8%
51 Plant Maintenance and Operations	20,709,676	874	18,701,040	789	-9.8%
52 Security and Monitoring Services	1,067,082	45	1,128,628	48	5.7%
53 Data Processing Services	4,720,851	199	4,677,385	197	-1.0%
Total District Operations	\$ 32,359,977	\$ 1,366	\$ 30,682,173	\$ 1,294	-5.3%
<u>Debt Services - Function 71</u>	\$ -	\$ -	\$ -	\$ -	0.0%
<u>Other</u>					
61 Community Services	\$ 141,464	\$ 6	\$ 166,411	\$ 7	17.5%
81 Facilities Acquisition and Construction	-	-	-	-	0.0%
91 Contracted Instructional Services (Chptr 41)	-	-	-	-	0.0%
99 Intergovernmental Charges	892,466	38	941,813	40	5.4%
Total Other	\$ 1,033,930	\$ 44	\$ 1,108,224	\$ 47	7.1%
Total	\$ 191,204,667	\$ 8,072	\$ 197,067,483	\$ 8,313	3.0%
Enrollment		23,686		23,707	

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 26, 2019, 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
2014-2015 Actual Expenditures through 2019-2020 Budget

Expenditures/Budget by Object

Object	Actual Year End Expenditures per Annual Audit										2018-2019 Current Budget		2019-2020 Budget		2018-2019 vs 2019-2020	
	2014-2015 Final Expend		2015-2016 Final Expend		2016-2017 Final Expend		2017-2018 Final Expend				2018-2019 Current Budget		2019-2020 Budget		2018-2019 vs 2019-2020	
	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student
6100 Salaries & Benefits	\$ 136,956,971	\$ 6,110	\$ 141,030,566	\$ 6,176	\$ 146,859,702	\$ 6,352	\$ 151,778,577	\$ 6,478	\$ 163,058,080	\$ 6,884	\$ 171,899,851	\$ 7,251	\$ 8,841,771	\$ 367		
6200 Contracted Services	8,433,911	360	9,172,067	391	9,756,602	416	9,695,421	414	11,515,004	486	11,627,963	490	112,959	4		
6300 Supplies & Materials	7,736,384	330	8,339,865	356	8,452,329	361	8,208,614	350	12,048,068	509	9,596,543	405	(2,451,525)	(104)		
6400 Other Operating Exp.	1,985,826	85	2,104,333	90	2,322,030	99	2,470,294	105	3,247,255	137	3,264,626	138	17,371	1		
6500 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6600 Capital Outlay	770,792	33	1,345,199	57	1,213,792	52	2,204,754	94	1,336,260	56	678,500	29	(657,760)	(28)		
TOTAL PER STUDENT		\$ 6,918		\$ 7,071		\$ 7,280		\$ 7,442		\$ 8,072		\$ 8,313		\$ 240		
Enrollment		22,416		22,834		23,120		23,429		23,686		23,707		21		
TOTAL DOLLARS	\$ 155,883,885		\$ 161,992,029		\$ 168,604,456		\$ 174,357,661		\$ 191,204,667		\$ 197,067,483		\$ 5,862,816			

Expenditures/Budget by Function

Function	Actual Year End Expenditures per Annual Audit										2018-2019 Current Budget		2019-2020 Budget		2018-2019 vs 2019-2020	
	2014-2015 Final Expend		2015-2016 Final Expend		2016-2017 Final Expend		2017-2018 Final Expend				2018-2019 Current Budget		2019-2020 Budget		2018-2019 vs 2019-2020	
	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student	Total	Per Student
11 Instruction	\$ 97,603,182	\$ 4,354	\$ 100,899,525	\$ 4,419	\$ 105,871,322	\$ 4,579	\$ 109,228,899	\$ 4,662	\$ 116,681,533	\$ 4,926	\$ 122,382,457	\$ 5,162	\$ 5,700,924	\$ 236		
12 Inst. Resources/Media	2,301,179	98	2,360,190	101	2,422,530	103	2,455,174	105	2,596,296	110	2,726,930	115	130,634	5		
13 Curr & Staff Develop	2,353,663	100	2,653,982	113	2,728,511	116	2,673,125	114	3,200,522	135	3,283,276	138	82,754	3		
21 Inst Leadership	1,932,984	83	1,966,557	84	2,057,703	88	2,182,687	93	2,404,889	102	2,502,719	106	97,830	4		
23 School Leadership	9,685,237	413	9,722,192	415	10,051,247	429	10,307,694	440	11,089,365	468	11,746,914	496	657,549	27		
31 Guidance/Counseling	6,482,118	277	6,434,814	275	6,659,964	284	6,734,018	287	7,255,181	306	7,875,918	332	620,737	26		
32 Social Services	538,957	23	573,726	24	579,774	25	603,584	26	594,488	25	670,153	28	75,665	3		
33 Health Services	1,948,856	83	2,026,489	86	2,139,984	91	2,192,319	94	2,484,463	105	2,451,176	103	(33,287)	(1)		
34 Transportation	4,147,353	177	4,568,759	195	4,473,695	191	5,238,577	224	5,699,194	241	6,086,659	257	387,465	16		
35 Food Service	74,411	3	57,742	2	63,202	3	96,961	4	163,174	7	88,461	4	(74,713)	(3)		
36 Co/Extra-Curricular	3,924,055	167	4,275,735	182	4,537,942	194	4,578,348	195	5,172,289	218	5,335,293	225	163,004	7		
41 General Admin	4,406,019	188	4,551,283	194	5,085,957	217	5,452,888	233	6,309,234	266	6,279,750	265	(29,484)	(1)		
51 Facility Maintenance	15,404,089	657	16,662,767	711	16,211,647	692	16,495,360	704	20,709,676	874	18,701,040	789	(2,008,636)	(86)		
52 Security	841,154	36	882,098	38	882,490	38	935,868	40	1,067,082	45	1,128,628	48	61,546	3		
53 Data Processing	3,419,146	146	3,571,216	152	3,948,374	169	4,319,406	184	4,720,851	199	4,677,385	197	(43,466)	(2)		
61 Community Service	48,105	2	62,957	3	73,297	3	111,503	5	141,464	6	166,411	7	24,947	1		
71 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
81 Facilities Acq/Constr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
91 Recapture/Chpt 41	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
95 Juvenile Justice Prgm	12,642	1	7,611	0	55,470	2	2,451	0	22,500	1	22,500	1	-	(0)		
99 Intergovernmental Chgs	760,734	32	714,384	30	761,346	32	748,799	32	892,466	38	941,813	40	49,347	2		
TOTAL PER STUDENT		\$ 6,842		\$ 7,026		\$ 7,257		\$ 7,442		\$ 8,072		\$ 8,313		\$ 240		
Enrollment		22,416		22,834		23,120		23,429		23,686		23,707		21		
TOTAL DOLLARS	\$ 155,883,885		\$ 161,992,029		\$ 168,604,456		\$ 174,357,661		\$ 191,204,667		\$ 197,067,483		\$ 5,862,816			

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

**HEB ISD - General Fund
Expenditure Budgets by Function/Object
2018-2019 and 2019-2020**

Current 2018-2019 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	111,899,659	921,480	3,475,728	283,009	-	101,657	116,681,533	61.0%
12 Inst. Res & Media	2,265,426	55,878	262,219	12,773	-	-	2,596,296	1.4%
13 Curr & Staff Dev	2,497,294	229,101	172,486	301,641	-	-	3,200,522	1.7%
21 Inst Leadership	2,160,757	80,080	60,869	103,183	-	-	2,404,889	1.3%
23 School Ldrshp	10,899,403	53,366	42,231	94,365	-	-	11,089,365	5.8%
31 Guid & Counseling	6,551,253	74,401	605,124	24,403	-	-	7,255,181	3.8%
32 Social Services	187,108	400,300	4,860	2,220	-	-	594,488	0.3%
33 Health Services	2,386,923	22,450	55,405	19,685	-	-	2,484,463	1.3%
34 Transportation	4,098,015	129,567	763,603	92,200	-	615,809	5,699,194	3.0%
35 Food Service	163,174	-	-	-	-	-	163,174	0.1%
36 Co-Curr Activity	2,920,360	461,794	748,289	975,346	-	66,500	5,172,289	2.7%
41 General Admin	4,264,766	894,442	518,811	631,215	-	-	6,309,234	3.3%
51 Plant Maint.	10,119,962	5,276,705	4,143,180	667,105	-	502,724	20,709,676	10.8%
52 Security	156,399	825,833	84,800	50	-	-	1,067,082	0.6%
53 Data Proc	2,449,282	1,135,218	1,068,831	17,950	-	49,570	4,720,851	2.5%
61 Community Service	38,299	39,423	41,632	22,110	-	-	141,464	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	-	892,466	-	-	-	-	892,466	0.5%
Total	163,058,080	11,515,004	12,048,068	3,247,255	-	1,336,260	191,204,667	100.0%
Percent by Object	85.3%	6.0%	6.3%	1.7%	0.0%	0.7%	100.0%	

2019-2020 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	117,537,390	895,665	3,641,156	294,746	-	13,500	122,382,457	62.1%
12 Inst. Res & Media	2,416,072	58,270	239,103	13,485	-	-	2,726,930	1.4%
13 Curr & Staff Dev	2,451,162	407,405	148,670	276,039	-	-	3,283,276	1.7%
21 Inst Leadership	2,259,965	77,222	58,129	107,403	-	-	2,502,719	1.3%
23 School Ldrshp	11,572,020	46,495	41,332	87,067	-	-	11,746,914	6.0%
31 Guid & Counseling	7,145,686	81,465	618,037	30,730	-	-	7,875,918	4.0%
32 Social Services	261,073	400,300	5,380	3,400	-	-	670,153	0.3%
33 Health Services	2,342,104	23,650	67,512	17,910	-	-	2,451,176	1.2%
34 Transportation	4,752,859	113,100	726,500	94,200	-	400,000	6,086,659	3.1%
35 Food Service	88,461	-	-	-	-	-	88,461	0.0%
36 Co-Curr Activity	3,014,802	398,718	859,078	1,062,695	-	-	5,335,293	2.7%
41 General Admin	4,461,892	889,711	376,338	551,809	-	-	6,279,750	3.2%
51 Plant Maint.	10,781,667	5,206,710	1,876,713	665,950	-	170,000	18,701,040	9.5%
52 Security	205,224	861,454	61,900	50	-	-	1,128,628	0.6%
53 Data Proc	2,550,485	1,160,500	837,450	33,950	-	95,000	4,677,385	2.4%
61 Community Service	58,989	42,985	39,245	25,192	-	-	166,411	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	-	941,813	-	-	-	-	941,813	0.5%
Total	171,899,851	11,627,963	9,596,543	3,264,626	-	678,500	197,067,483	100.0%
Percent by Object	87.2%	5.9%	4.9%	1.7%	0.0%	0.3%	100.0%	

HEB ISD - General Fund
Expenditures/Budgets by Function - Percent of Total
2014-2015 Actual Expenditures through 2019-2020 Budget

Actual Year End Expenditures per Annual Audit									Current Budget	Current Amended Budget	Budget	Budget	6-Year
Function	2014-2015 Total	2014-2015 % of Total	2015-2016 Total	2015-2016 % of Total	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	Change % of Total
11 Instruction	97,603,182	62.6%	100,899,525	62.3%	105,871,322	62.8%	109,228,899	62.6%	116,681,533	61.0%	122,382,457	62.1%	-0.5%
12 Inst. Resources/Media	2,301,179	1.5%	2,360,190	1.5%	2,422,530	1.4%	2,455,174	1.4%	2,596,296	1.4%	2,726,930	1.4%	-0.1%
13 Curr & Staff Develop	2,353,663	1.5%	2,653,982	1.6%	2,728,511	1.6%	2,673,125	1.5%	3,200,522	1.7%	3,283,276	1.7%	0.2%
21 Inst Leadership	1,932,984	1.2%	1,966,557	1.2%	2,057,703	1.2%	2,182,687	1.3%	2,404,889	1.3%	2,502,719	1.3%	0.0%
23 School Leadership	9,685,237	6.2%	9,722,192	6.0%	10,051,247	6.0%	10,307,694	5.9%	11,089,365	5.8%	11,746,914	6.0%	-0.3%
31 Guidance/Counseling	6,482,118	4.2%	6,434,814	4.0%	6,659,964	4.0%	6,734,018	3.9%	7,255,181	3.8%	7,875,918	4.0%	-0.2%
32 Social Services	538,957	0.3%	573,726	0.4%	579,774	0.3%	603,584	0.3%	594,488	0.3%	670,153	0.3%	0.0%
33 Health Services	1,948,856	1.3%	2,026,489	1.3%	2,139,984	1.3%	2,192,319	1.3%	2,484,463	1.3%	2,451,176	1.2%	0.0%
34 Transportation	4,147,353	2.7%	4,568,759	2.8%	4,473,695	2.7%	5,238,577	3.0%	5,699,194	3.0%	6,086,659	3.1%	0.4%
35 Food Service	74,411	0.0%	57,742	0.0%	63,202	0.0%	96,961	0.1%	163,174	0.1%	88,461	0.0%	0.0%
36 Co/Extra-Curricular	3,924,055	2.5%	4,275,735	2.6%	4,537,942	2.7%	4,578,348	2.6%	5,172,289	2.7%	5,335,293	2.7%	0.2%
41 General Admin	4,406,019	2.8%	4,551,283	2.8%	5,085,957	3.0%	5,452,888	3.1%	6,309,234	3.3%	6,279,750	3.2%	0.4%
51 Plant Maintenance	15,404,089	9.9%	16,662,767	10.3%	16,211,647	9.6%	16,495,360	9.5%	20,709,676	10.8%	18,701,040	9.5%	-0.4%
52 Security	841,154	0.5%	882,098	0.5%	882,490	0.5%	935,868	0.5%	1,067,082	0.6%	1,128,628	0.6%	0.0%
53 Data Processing	3,419,146	2.2%	3,571,216	2.2%	3,948,374	2.3%	4,319,406	2.5%	4,720,851	2.5%	4,677,385	2.4%	0.2%
61 Community Service	48,105	0.0%	62,957	0.0%	73,297	0.0%	111,503	0.1%	141,464	0.1%	166,411	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	12,642	0.0%	7,611	0.0%	55,470	0.0%	2,451	0.0%	22,500	0.0%	22,500	0.0%	0.0%
99 Intergovernmental Chgs	760,734	0.5%	714,384	0.4%	761,346	0.5%	748,799	0.4%	892,466	0.5%	941,813	0.5%	0.0%
TOTAL DOLLARS	155,883,885	100.0%	161,992,029	100.0%	168,604,456	100.0%	174,357,661	100.0%	191,204,667	100.0%	197,067,483	100.0%	0.0%

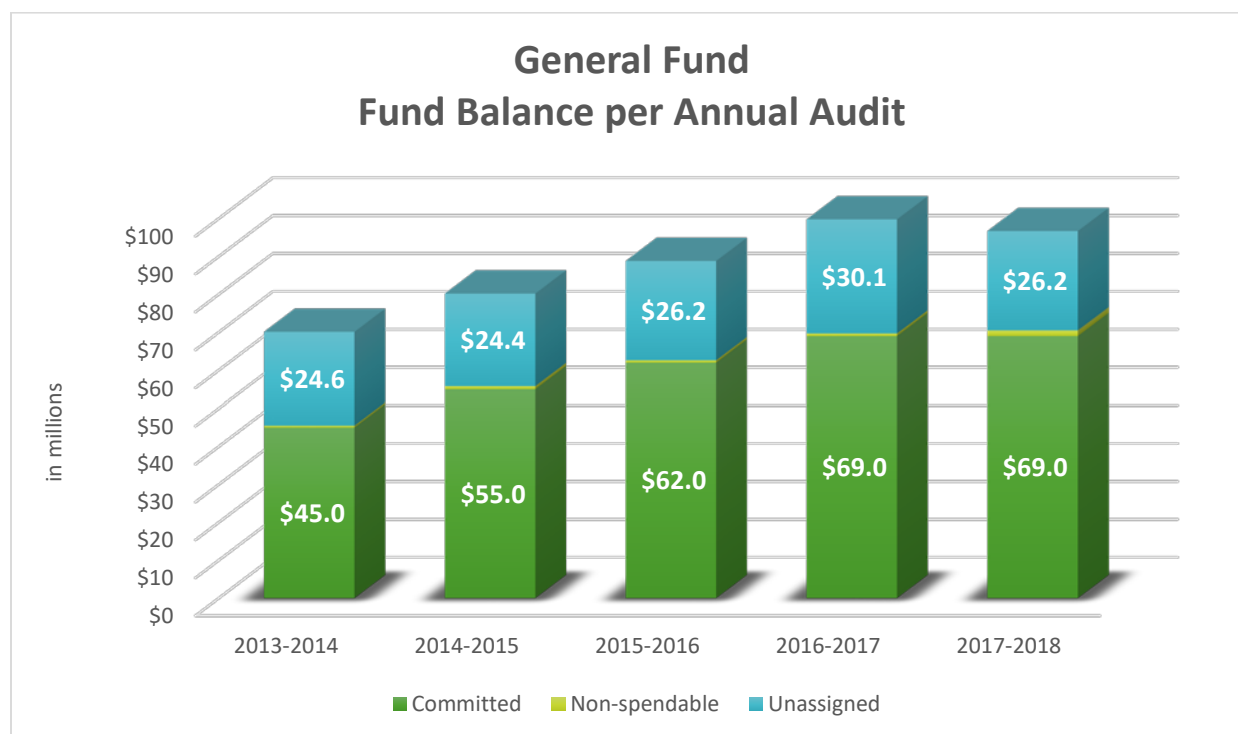
Source: District's Audited Financial Statements - Exhibit G-1

General Fund (Continued)

Fund Balance Impact

2019-2020 budgeted revenues and other income sources are \$214,861,536 and budgeted expenditures and other uses are \$214,861,536. This results in no change to the district's fund balance.

Total fund balance at the end of fiscal year 2017-2018 was \$96,693,144 which includes non-spendable and committed funds. The unassigned fund balance was \$26,176,745 which is approximately 12.2% of the proposed 2019-2020 budget. The total fund balance represents approximately 5.89 months of operating expenditures. This fund balance provides stability given the uncertainty of future revenues and expenditures.



	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Unassigned	\$24,615,370	\$24,439,434	\$26,155,113	\$30,090,230	\$26,176,745
Non-spendable	492,655	761,371	637,082	668,658	1,516,399
Committed	45,000,000	55,000,000	62,000,000	69,000,000	69,000,000
Total Fund Balance	\$70,108,025	\$80,200,805	\$88,792,195	\$99,758,888	\$96,693,144

HEB ISD
FY 2019-2020 Budget Requests

School/ Dept		Base	Annual Computer	Special	Overtime/ Extra-Duty	Part	New Personnel Request		2019-2020	2018-2019	
Number	School Name	Request	Replacement	Request		Time	Salary	Non-Salary	Total Request	Original Budget	Difference
001	L.D. Bell High School	252,337	7,300	-	12,513	1,836	-	-	273,986	281,485	(7,499)
002	Trinity High School	288,919	7,650	-	12,662	-	-	-	309,231	304,740	4,491
003	BCTEA	181,889	2,000	-	-	-	-	-	183,889	163,322	20,567
004	Alternative Education Program	16,525	1,300	-	-	-	-	-	17,825	20,291	(2,466)
005	KEYS	30,749	2,050	-	2,869	2,039	-	-	37,707	42,450	(4,743)
041	Central Jr. High	116,548	3,100	-	11,992	-	-	-	131,640	122,780	8,860
042	Euless Jr. High	108,779	3,100	-	12,877	-	-	-	124,756	118,699	6,057
043	Hurst Jr. High	109,014	3,100	-	10,431	-	-	-	122,545	122,798	(253)
044	Bedford Jr. High	73,638	3,100	-	4,488	-	-	-	81,226	84,636	(3,410)
045	Harwood Jr. High	89,852	3,100	-	8,345	-	-	-	101,297	104,725	(3,428)
102	Bellaire Elementary	77,257	1,800	-	-	-	-	-	79,057	77,804	1,253
103	Harrison Lane Elementary	57,155	1,800	-	-	-	-	-	58,955	62,539	(3,584)
105	North Euless Elementary	59,819	1,800	-	-	-	-	-	61,619	64,437	(2,818)
106	Oakwood Terrace Elementary	61,552	1,800	-	-	-	-	-	63,352	59,902	3,450
107	Shady Oaks Elementary	55,280	1,800	-	-	-	-	-	57,080	58,063	(983)
108	South Euless Elementary	54,738	1,800	-	-	-	-	-	56,538	53,920	2,618
110	Stonegate Elementary	41,543	1,800	-	-	-	-	-	43,343	47,339	(3,996)
111	West Hurst Elementary	44,305	1,800	-	-	-	-	-	46,105	47,663	(1,558)
112	Wilshire Elementary	59,704	1,800	-	-	-	-	-	61,504	62,055	(551)
113	Donna Park Elementary	41,950	1,800	-	-	-	-	-	43,750	47,362	(3,612)
114	Midway Park Elementary	66,532	1,800	-	-	-	-	-	68,332	67,551	781
115	Hurst Hills Elementary	38,631	1,800	-	-	-	-	-	40,431	40,061	370
116	Bell Manor Elementary	65,604	1,800	-	-	-	-	-	67,404	62,847	4,557
117	Shady Brook Elementary	45,950	1,800	-	-	-	-	-	47,750	52,476	(4,726)
118	Lakewood Elementary	52,579	1,800	-	-	-	-	-	54,379	51,489	2,890
119	Bedford Heights Elementary	52,863	1,800	-	-	-	-	-	54,663	56,084	(1,421)
120	Transition Center	4,762	-	-	-	-	-	-	4,762	-	4,762
121	Spring Garden Elementary	48,065	1,800	-	-	-	-	-	49,865	50,471	(606)
122	Meadow Creek Elementary	54,348	1,800	-	-	-	-	-	56,148	58,500	(2,352)
123	River Trails Elementary	50,615	1,800	-	-	-	-	-	52,415	51,025	1,390
125	Viridian Elementary	65,043	1,800	-	-	-	-	-	66,843	63,091	3,752
699	Summer School	3,000	-	-	131,350	-	-	-	134,350	134,350	-
	Total Campuses	2,369,545	71,800	-	207,527	3,875	-	-	2,652,747	2,634,955	17,792
701	Superintendent	547,956	750	-	1,566	2,346	-	-	552,618	504,217	48,401
702	Board of Education	184,132	4,450	-	1,090	-	-	-	189,672	174,700	14,972
703	Tax Office	1,019,713	-	-	-	-	-	-	1,019,713	970,366	49,347
726	Human Resources	1,749,889	-	-	22,414	16,311	-	-	1,788,614	1,663,954	124,660
727	Technology Services	520,994	-	447,015	524	-	-	-	968,533	968,533	-
729	Purchasing	436,050	-	53,300	8,599	42,560	-	-	540,509	504,214	36,295
730	Payroll	17,500	-	-	4,170	10,194	-	-	31,864	31,864	-
731	Business Operations	213,500	-	-	13,824	4,888	-	-	232,212	231,846	366
732	PEIMS Services	25,060	-	-	524	1,020	-	-	26,604	21,604	5,000
800	Educational Operations	1,208,987	-	-	5,255	20,899	-	-	1,235,141	1,246,141	(11,000)
801	Elementary Curriculum	67,050	-	-	3,129	-	330,733	5,000	405,912	787,598	(381,686)
802	Secondary Curriculum	679,376	-	-	51,980	18,555	590,466	10,800	1,351,177	1,171,425	179,752
803	Curriculum & Instruction	851,369	-	205,833	81,368	11,162	76,683	1,500	1,227,915	1,435,222	(207,307)
804	Staff Development	158,606	-	-	79,671	-	-	-	238,277	209,326	28,951
805	Pat May Center	13,269	-	-	9,190	-	-	-	22,459	22,459	-
806	Instructional Technology	12,570	-	-	-	-	-	-	12,570	257,328	(244,758)
807	Student Services	100,290	-	-	210	-	-	-	100,500	100,500	-
808	STEM & School Libraries	180,425	-	-	14,075	-	-	-	194,500	194,500	-

HEB ISD
FY 2019-2020 Budget Requests

School/ Dept Number	School Name	Base Request	Annual Computer Replacement	Special Request	Overtime/ Extra-Duty	Part Time	New Personnel Request		2019-2020 Total Request	2018-2019 Original Budget	Difference
							Salary	Non-Salary			
809	Visual & Performing Arts	789,237	-	-	2,877	-	-	-	792,114	752,670	39,444
810	Guidance & Counseling	37,500	-	42,960	190	-	-	-	80,650	37,500	43,150
811	Health & Physical Education	38,720	-	-	-	-	-	-	38,720	38,720	-
812	Health Services	94,847	-	6,200	6,798	17,840	-	-	125,685	184,223	(58,538)
813	Athletic Department	1,358,145	-	-	52,126	40,778	-	-	1,451,049	1,428,740	22,309
814	Pennington Field	270,101	-	-	128,223	140,557	-	-	538,881	536,970	1,911
815	TV Studio	-	-	-	-	-	-	-	-	17,889	(17,889)
816	Bilingual/ESL	67,126	-	5,000	7,082	-	-	-	79,208	310,821	(231,613)
818	Special Education	131,622	-	-	-	383,619	92,216	20,095	627,552	187,190	440,362
822	Assessment	165,000	-	-	1,570	-	-	-	166,570	166,570	-
823	Advanced Academics	617,940	-	25,000	23,108	27,120	-	-	693,168	693,168	-
824	Quality Officer	-	-	-	-	-	-	-	-	22,300	(22,300)
825	FECOTS	19,194	-	-	3,858	-	-	-	23,052	18,052	5,000
900	Central Services	6,821,874	-	800,000	41,023	-	-	-	7,662,897	7,491,885	171,012
901	Maintenance	1,672,050	-	-	153,099	13,134	-	-	1,838,283	1,778,408	59,875
902	Transportation	1,271,800	-	-	484,200	31,592	-	-	1,787,592	1,806,492	(18,900)
903	Communications	373,154	-	-	-	-	-	-	373,154	343,090	30,064
904	Information Systems	1,372,900	-	95,000	21,373	6,598	-	-	1,495,871	1,477,781	18,090
908	Employee Benefits	35,870	-	-	2,609	5,098	-	-	43,577	36,577	7,000
Total Central Office		23,123,816	5,200	1,680,308	1,225,725	794,271	1,090,098	37,395	27,956,813	27,824,843	131,970
Total General Fund		25,493,361	77,000	1,680,308	1,433,252	798,146	1,090,098	37,395	30,609,560	30,459,798	149,762

2019-2020 Budget Requests \$ 30,609,560
 Plus Salaries (not included in requests above) 166,457,923
 Other Uses - Campus Computer Replacement 77,000
 Plus Transfer to Locally Defined Fund for Future Payroll 17,717,053
Total General Fund Expenditures and Other Uses \$ 214,861,536

Total General Fund Expenditures \$ 197,067,483
 Other Uses - Campus Computer Replacement 77,000
 Plus Transfer to Locally Defined Fund for Future Payroll 17,717,053
Total General Fund Expenditures and Other Uses \$ 214,861,536

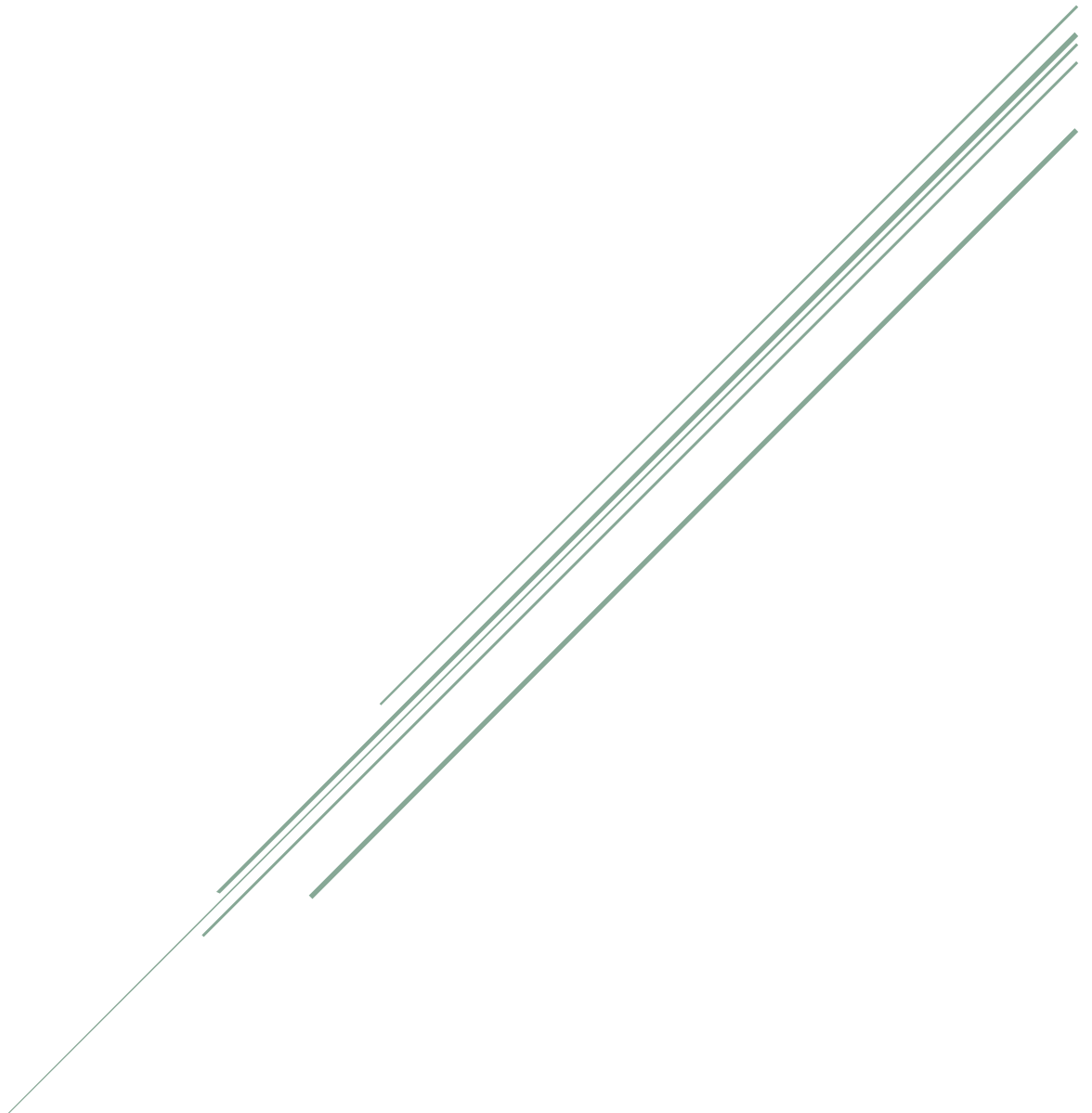
Note: Some increases <decreases> are due to budget shifts from one department to another.

HEB ISD
2019-2020 Proposed General Fund Budget
Special Requests

	<u>Goal/ Quality Indicator</u>	<u>Request</u>
Purchasing (729)		
Delivery Van	2.1	35,000
Warehouse Pallet Jack	2.1	4,800
Warehouse Pallet Stacker	2.1	13,500
		<u>53,300</u>
Curriculum & Instruction (803)		
TCM Exploring Reading Kits for Grades 3,4,5	1.1	25,295
Unities of Study Writing Grades K-5	1.1	180,538
		<u>205,833</u>
Guidance/Counseling (810)		
K-6 grade Counseling Curriculum Upgrade	4.2	42,960
		<u>42,960</u>
Health Services		
Nursing Supplies	4.3	6,200
		<u>6,200</u>
Bilingual/ESL (816)		
ESL Certifications	2.1	5,000
		<u>5,000</u>
Advanced Academics (823)		
Startalk Program (if not funded by grant)	1.4	25,000
		<u>25,000</u>
Information Services (904)		
Fiber Channel Switches	2.2	95,000
		<u>95,000</u>
Department Allocations		
Maintenance		800,000
Technology		447,015
		<u>1,247,015</u>
Total All Special Requests		<u>\$ 1,680,308</u>

SECTION III

Food Service Fund



2019-2020 Budget
Funds Requiring Adoption by the Board of Trustees
Food Service Fund
August 26, 2019

	Food Service Fund	Percent of Total
REVENUES:		
5700 Local Revenues	\$ 3,439,467	26.34%
5800 State Revenues	56,402	0.43%
5900 Federal Revenues	9,561,553	73.23%
TOTAL REVENUES	\$ 13,057,422	100.00%
EXPENDITURES:		
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	14,047,586	99.43%
36 Co/Extra-Curricular	-	0.00%
41 General Administration	-	0.00%
51 Maintenance and Operations	80,013	0.57%
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%
TOTAL EXPENDITURES	\$ 14,127,599	100.00%
OTHER SOURCES:		
7900 Sale of Property	\$ -	0.00%
7900 Transfer in from Other Funds	-	0.00%
TOTAL OTHER SOURCES	\$ -	0.00%
OTHER USES:		
8900 Campus Computer Replacement	\$ -	0.00%
8900 Transfer to Locally Defined Capital Project Fund	-	0.00%
TOTAL OTHER USES	\$ -	0.00%
BUDGETED CHANGE IN FUND BALANCE	\$ (1,070,177)	

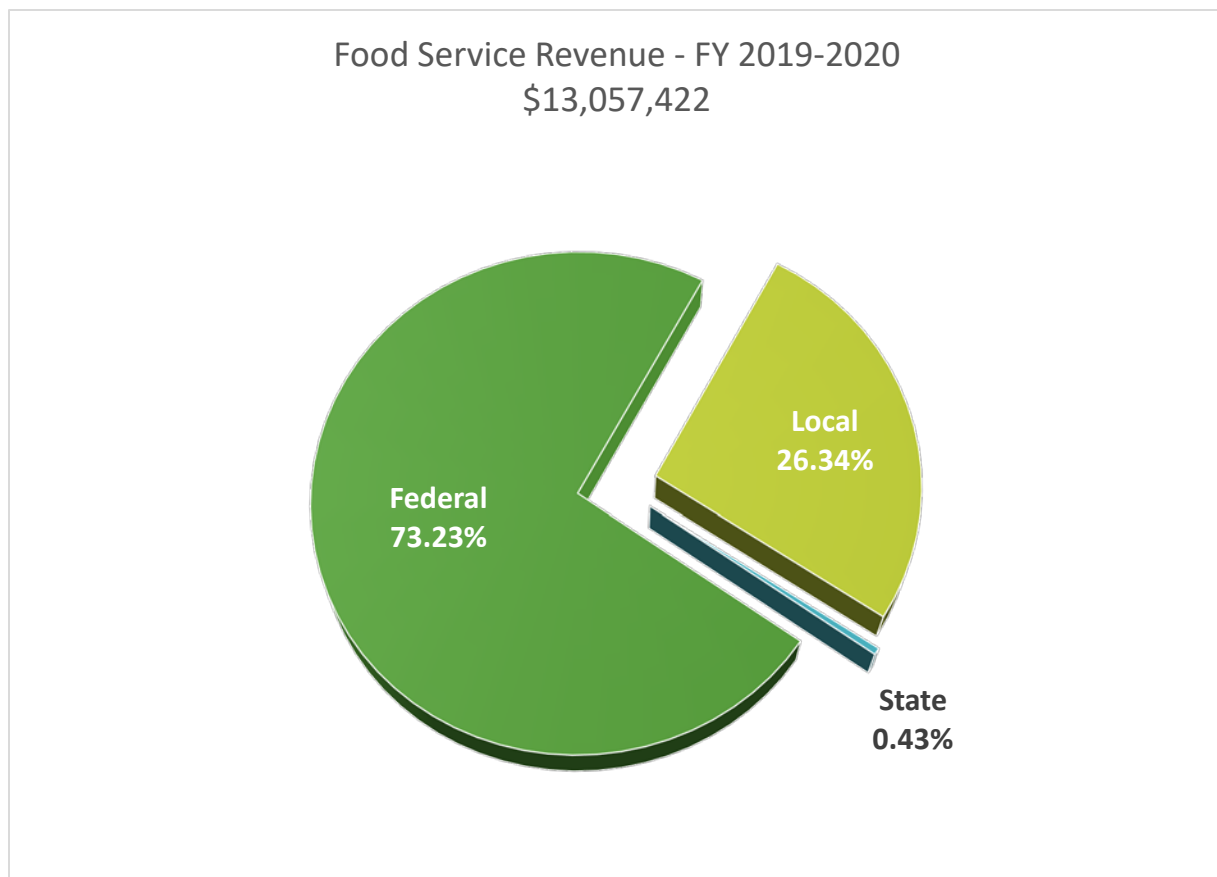
Food Service Fund

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. Ticket sales cover the cost of non-reimbursable meals.

Revenue Trends and Assumptions

Approximately 73.23% 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.

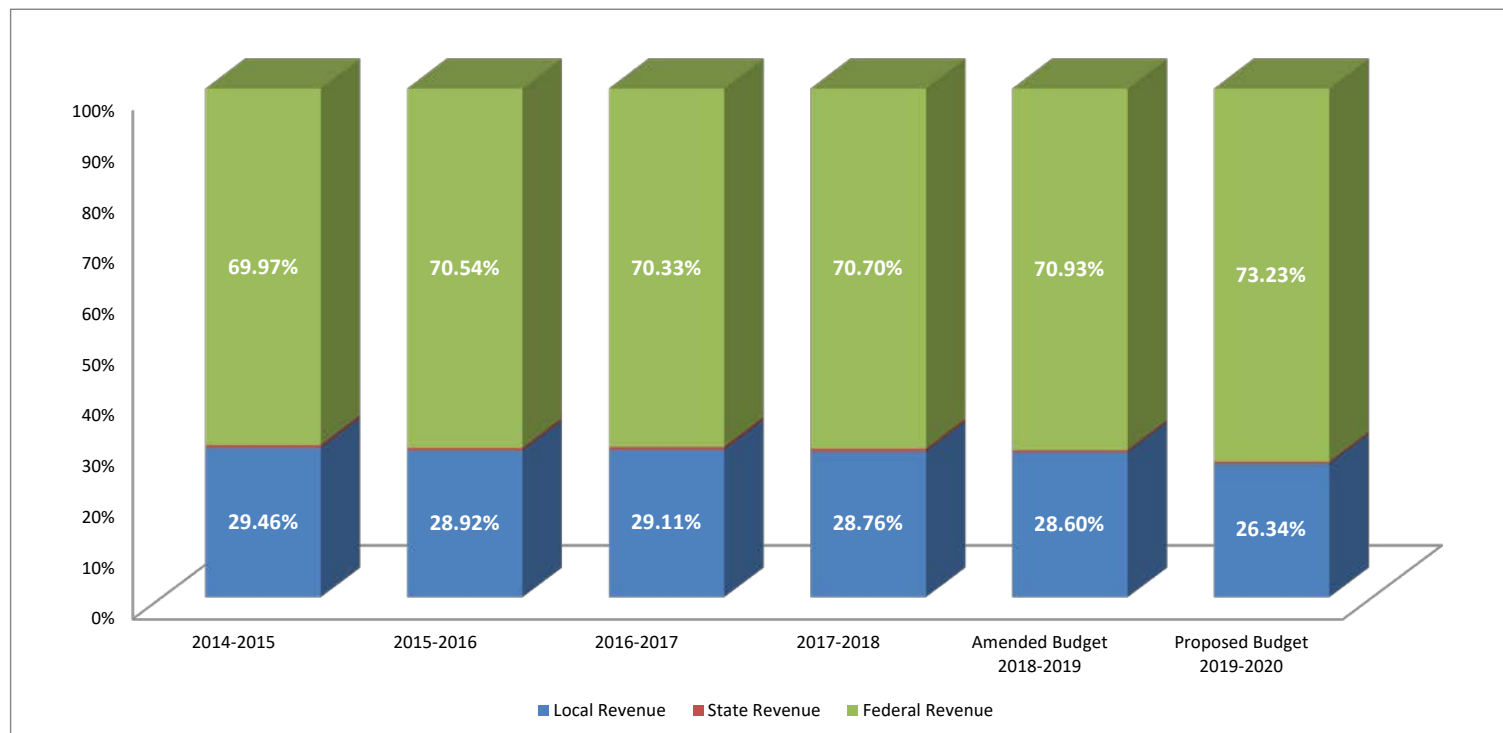
Federal reimbursements are received for meals served to economically disadvantaged students who qualify for free or reduced meals. The federal sources of revenue have gradually increased over the last five years. In 2014-2015 69.97% of revenue was received from federal sources and in 2019-2020 73.23% of revenue is anticipated to be from federal sources.



**HEB ISD - Food Service
Revenue by Source
2014-2015 Actual Revenue through 2019-2020 Budget**

	Actual Year End Revenue per Annual Audit								Current Amended Budget 2018-2019		Budget 2019-2020	
	2014-2015		2015-2016		2016-2017		2017-2018		Revenue	% of Total	Revenue	% of Total
	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total				
Local Revenue	\$ 2,954,438	29.46%	\$ 3,188,956	28.92%	\$ 3,414,339	29.11%	\$ 3,619,153	28.76%	\$ 3,460,473	28.60%	\$ 3,439,467	26.34%
State Revenue	56,672	0.57%	59,038	0.54%	65,573	0.56%	67,510	0.54%	56,402	0.47%	56,402	0.43%
Federal Revenue	7,015,883	69.97%	7,778,455	70.54%	8,249,301	70.33%	8,897,162	70.70%	8,582,329	70.93%	9,561,553	73.23%
Total Revenue	\$ 10,026,993	100.0%	\$ 11,026,448	100.0%	\$ 11,729,212	100.0%	\$ 12,583,824	100.0%	\$ 12,099,204	100.0%	\$ 13,057,422	100.0%

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

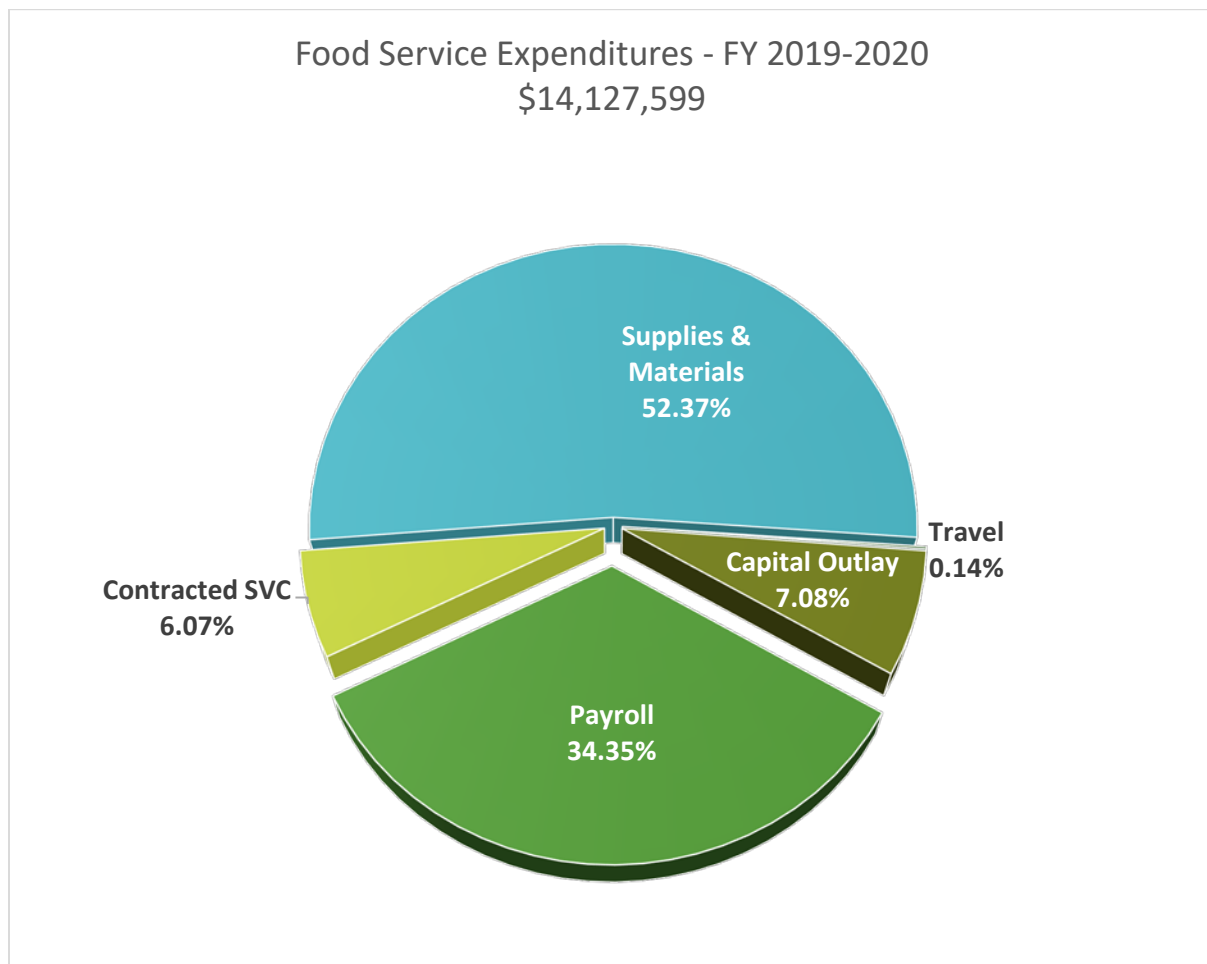


Food Service Fund (Continued)

Expenditure Summary

The Food Service expenditure budget for 2019-2020 is \$14,127,599. The budget is an increase of 0.71 %, or \$99,255, over the 2018-2019 projected final budgeted expenditures. The increase is due to increased food prices as well as an increase in payroll.

Food Service expenditures consist primarily of payroll (34.35%) and supplies and materials (52.37%). The majority of the supplies and materials budget consists of expenditures for food.



Hurst-Euless-Bedford ISD
2019-2020 Budget Summary Report
Food Service Fund

	2018-2019		2019-2020	
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student
<u>Instruction</u>				
11 Instruction	\$ -	\$ -	\$ -	\$ -
12 Instructional Resources & Media	-	-	-	-
13 Curriculum Dev and Inst Staff Development	-	-	-	-
95 Juvenile Justice AEP Program	-	-	-	-
Total Instruction	\$ -	\$ -	\$ -	\$ -
<u>Instructional Support</u>				
21 Instructional Leadership	\$ -	\$ -	\$ -	\$ -
23 School Leadership	-	-	-	-
31 Guidance, Counseling and Evaluation	-	-	-	-
32 Social Services	-	-	-	-
33 Health Services	-	-	-	-
36 Extracurricular Activities	-	-	-	-
Total Instructional Support	\$ -	\$ -	\$ -	\$ -
<u>Central Administration - Function 41</u>	\$ -	\$ -	\$ -	\$ -
<u>District Operations</u>				
34 Student Transportation	\$ -	\$ -	\$ -	\$ -
35 Food Service	13,953,318	589	14,047,586	593
51 Plant Maintenance and Operations	75,026	3	80,013	3
52 Security and Monitoring Services	-	-	-	-
53 Data Processing Services	-	-	-	-
Total District Operations	\$ 14,028,344	\$ 592	\$ 14,127,599	\$ 596
<u>Debt Services - Function 71</u>	\$ -	\$ -	\$ -	\$ -
<u>Other</u>				
61 Community Services	\$ -	\$ -	\$ -	\$ -
81 Facilities Acquisition and Construction	-	-	-	-
91 Contracted Instructional Services (Chptr 41)	-	-	-	-
99 Intergovernmental Charges	-	-	-	-
Total Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 14,028,344	\$ 592	\$ 14,127,599	\$ 596
Enrollment		23,686		23,707

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 26, 2019, 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
2018-2019 and 2019-2020

Current 2018-2019 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	4,595,585	761,915	7,176,318	19,500	1,400,000	13,953,318	99.47%
51 Plant Maint. (Utilities)	-	75,026	-	-	-	75,026	0.53%
Total	\$ 4,595,585	\$ 836,941	\$ 7,176,318	\$ 19,500	\$ 1,400,000	\$ 14,028,344	100.0%
<i>Percent by Object</i>	<i>32.76%</i>	<i>5.97%</i>	<i>51.16%</i>	<i>0.14%</i>	<i>9.98%</i>	<i>100.00%</i>	

2019-2020 Expenditure Budget

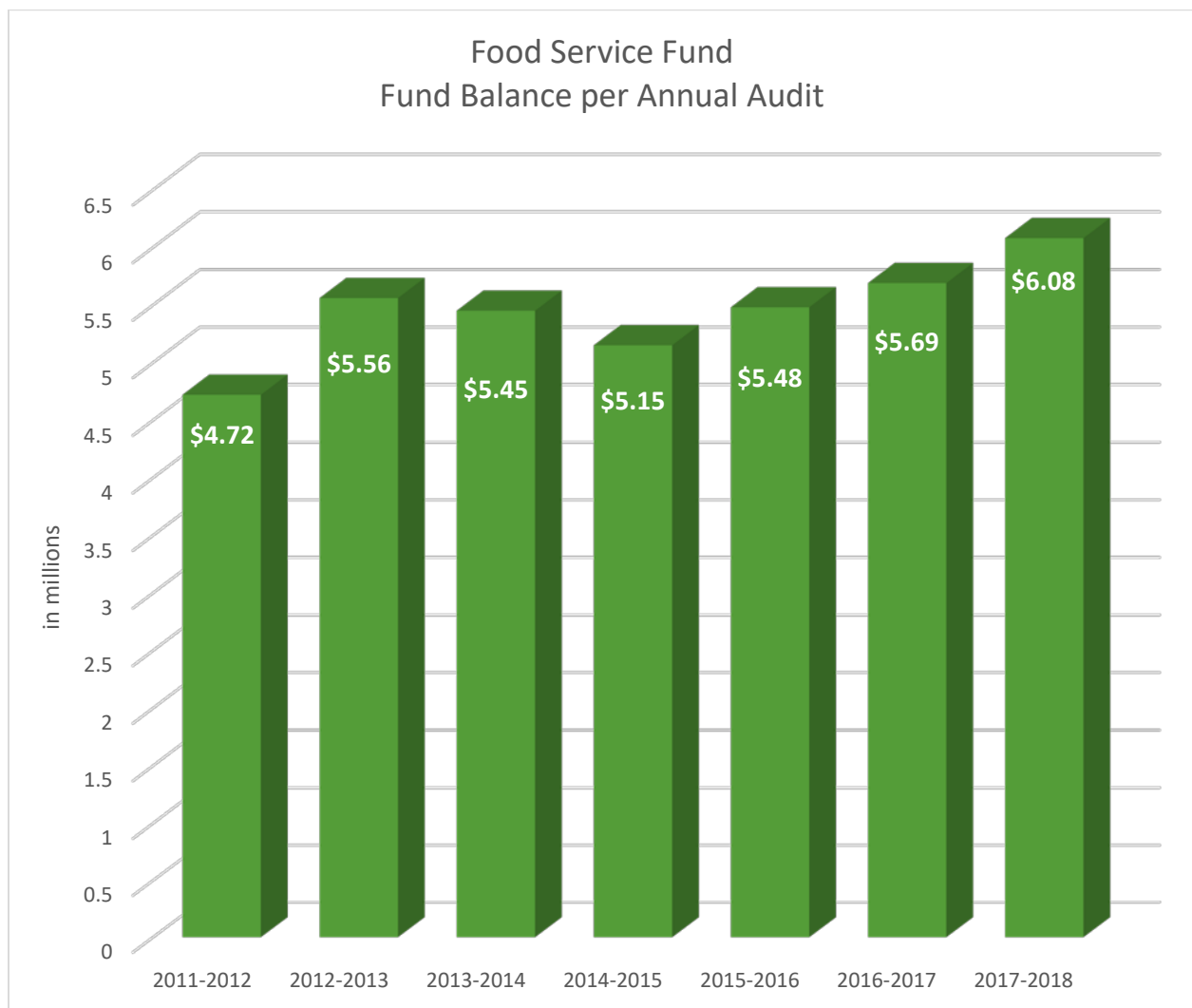
	Payroll 6100	Prof. & Contracted Svc. 6200	Supplies & Materials 6300	Other Operating Costs 6400	Capital Outlay 6600	Total	Percent by Function
35 Food Service	4,852,538	776,915	7,398,633	19,500	1,000,000	14,047,586	99.43%
51 Plant Maint. (Utilities)	-	80,013	-	-	-	80,013	0.57%
Total	\$ 4,852,538	\$ 856,928	\$ 7,398,633	\$ 19,500	\$ 1,000,000	\$ 14,127,599	100.0%
<i>Percent by Object</i>	<i>34.35%</i>	<i>6.07%</i>	<i>52.37%</i>	<i>0.15%</i>	<i>7.08%</i>	<i>100.00%</i>	

Food Service Fund (Continued)

Fund Balance Impact

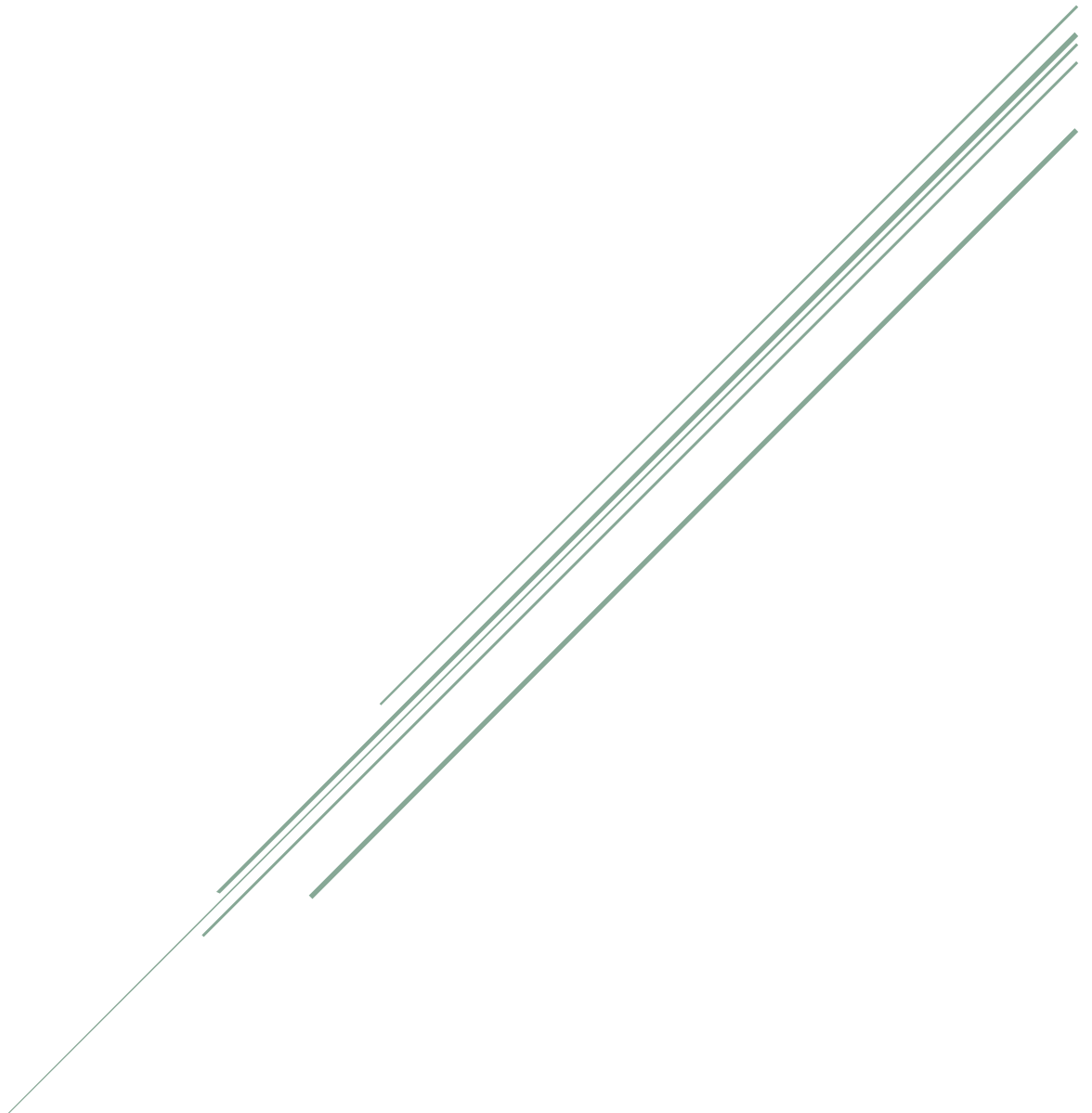
Budgeted expenditures exceed budgeted revenue in 2019-2020 due to capital improvement projects. This will decrease fund balance by \$1,070,177.

The fund balance for Food Service at the end of fiscal year 2017-2018 was \$6,077,602, or 5.2 months of operating expenses.



SECTION IV

Debt Service Fund



2019-2020 Budget
Funds Requiring Adoption by the Board of Trustees
Debt Service Fund
August 26, 2019

	Debt Service Fund	Percent of Total
REVENUES:		
5700 Local Revenues	\$ 36,995,117	100.0%
5800 State Revenues	-	0.0%
5900 Federal Revenues	-	0.0%
TOTAL REVENUES	\$ 36,995,117	100.0%
EXPENDITURES:		
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	36,995,117	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%
TOTAL EXPENDITURES	\$ 36,995,117	100.0%
OTHER SOURCES:		
7900 Sale of Property	\$ -	0.0%
7900 Transfer in from Other Funds	-	0.0%
TOTAL OTHER SOURCES	\$ -	0.0%
OTHER USES:		
8900 Campus Computer Replacement	\$ -	0.0%
8900 Transfer to Locally Defined Capital Project Fund	-	0.0%
TOTAL OTHER USES	\$ -	0.0%
BUDGETED CHANGE IN FUND BALANCE	\$ -	

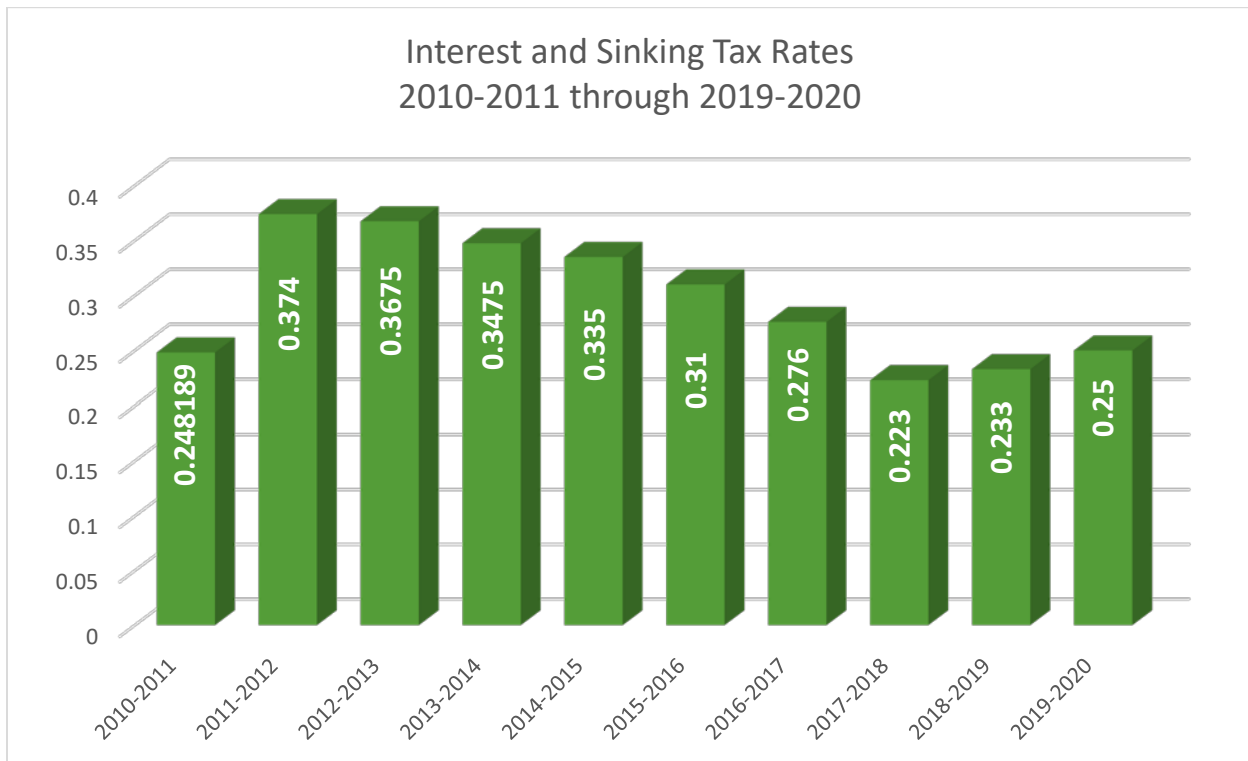
Debt Service Fund

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.

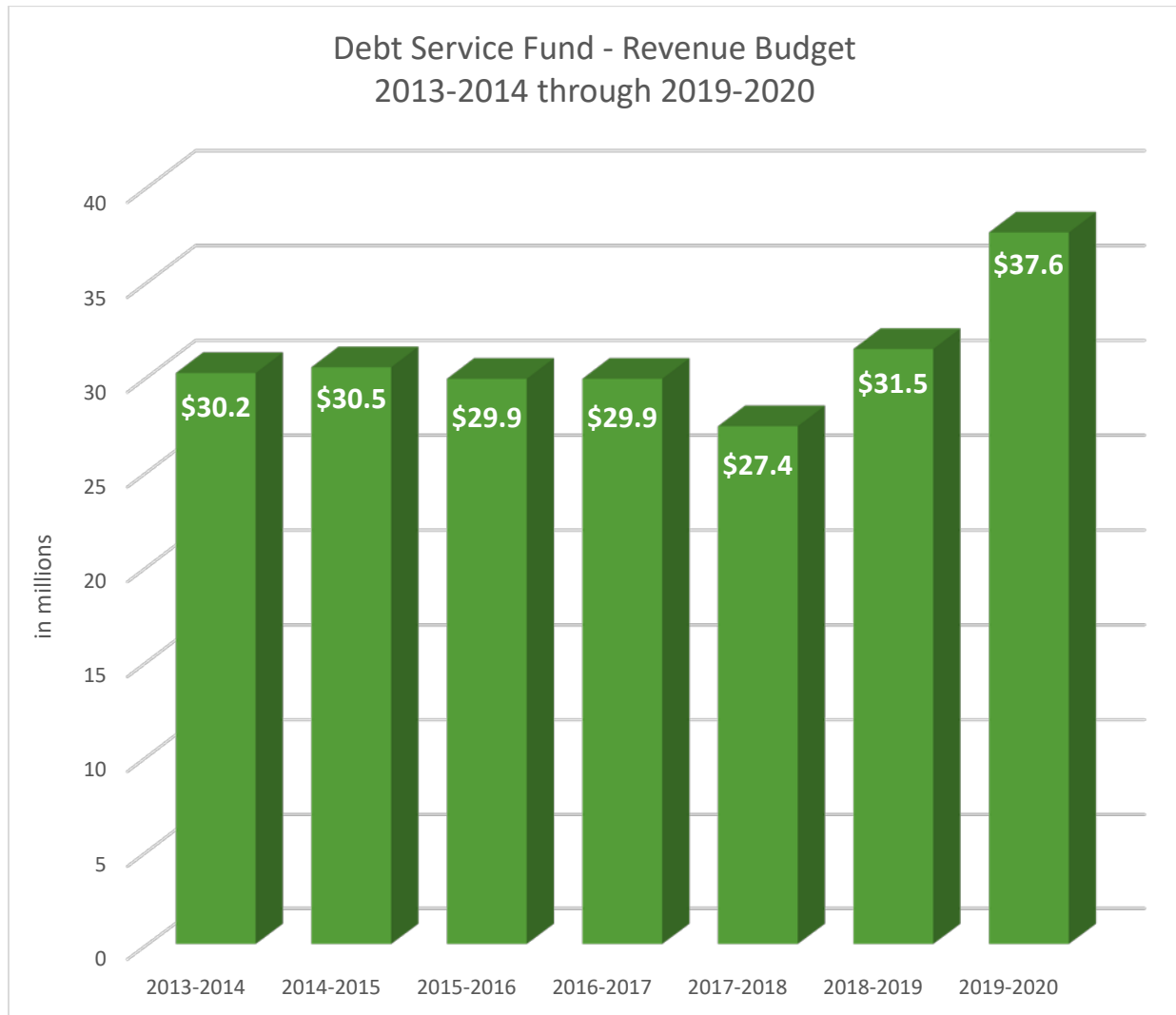
The HEB ISD Board of Trustees must adopt a tax rate to fund the district's principal and interest payments for fiscal year 2019-2020 for total outstanding bonds. This tax rate is the Interest and Sinking (I&S) tax rate.



Based on the I&S tax rate of \$0.25 per \$100 in property valuation, HEB ISD expects to collect \$36,795,117 in current year property taxes. With additional revenue, such as investment earnings, the district anticipates total revenue for the Debt Service Fund of \$37,595,117.

The increase in the 2019-2020 I&S tax rate was due to a successful May 2018 bond election. During presentations prior to the bond election, the district presented a potential increase of 9.7 cents. Due to property value growth in the tax district the increase is only 2.7 cents.

Debt Service Fund (Continued)

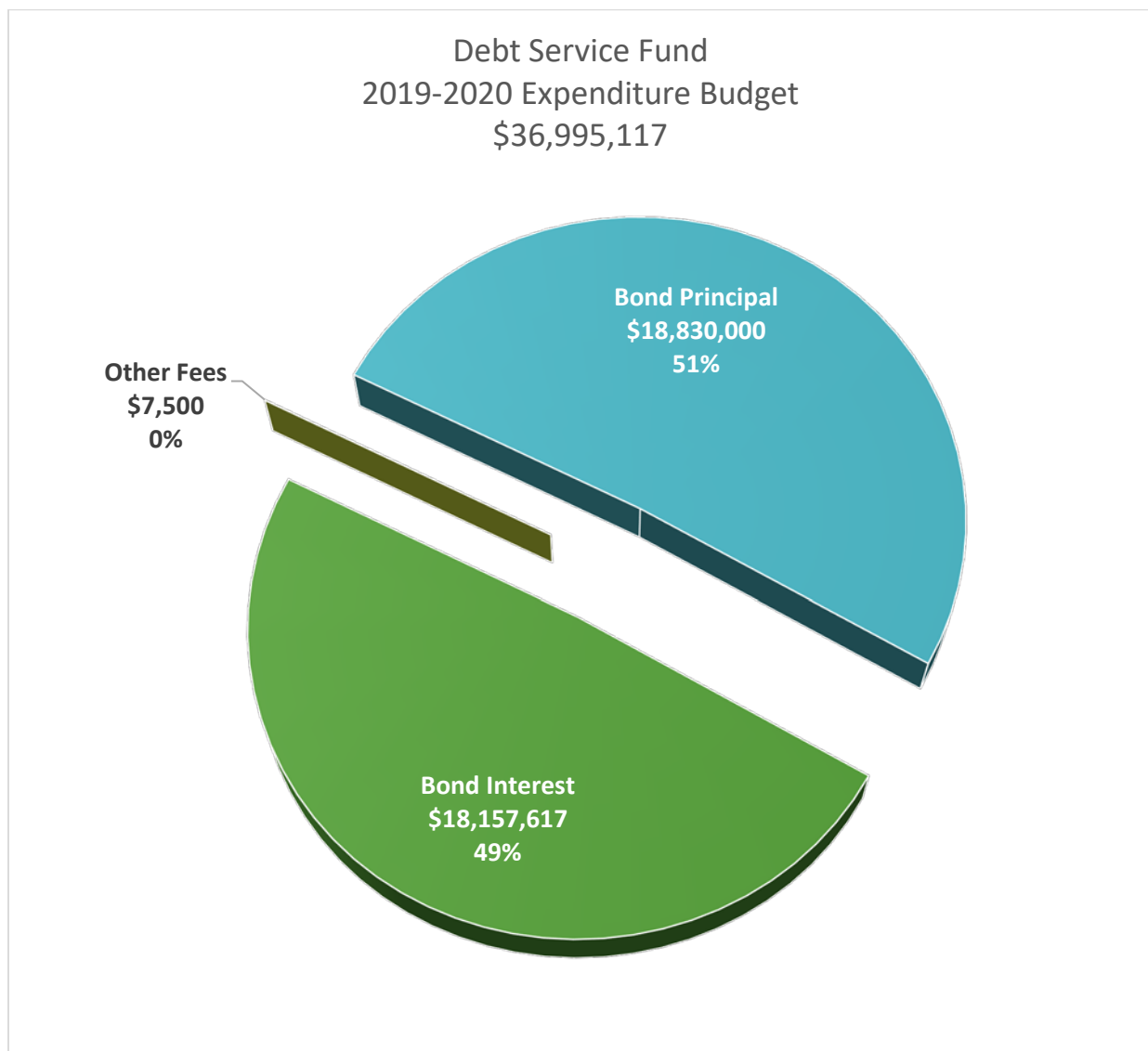


The increase in the revenue budget in 2019-2020 is due to the successful May 2018 bond election.

Debt Service Fund (Continued)

Expenditure Summary

The Debt Service Fund expenditure budget for 2019-2020 consists of \$18,830,000 for bond principal payments, \$18,157,617 for bond interest payments, and \$7,500 for other debt fees. This total budget represents an increase of \$5,541,785 from the original 2018-2019 budgeted expenditures.



Hurst-Euless-Bedford ISD
2019-2020 Budget Summary Report
Debt Service Fund

	2018-2019		2019-2020	
	Projected Final Budget	Projected Final Budget Per Student	Budget Total	Budget Per Student
<u>Instruction</u>				
11 Instruction	\$ -	\$ -	\$ -	\$ -
12 Instructional Resources & Media	-	-	-	-
13 Curriculum Dev and Inst Staff Development	-	-	-	-
95 Juvenile Justice AEP Program	-	-	-	-
Total Instruction	\$ -	\$ -	\$ -	\$ -
<u>Instructional Support</u>				
21 Instructional Leadership	\$ -	\$ -	\$ -	\$ -
23 School Leadership	-	-	-	-
31 Guidance, Counseling and Evaluation	-	-	-	-
32 Social Services	-	-	-	-
33 Health Services	-	-	-	-
36 Extracurricular Activities	-	-	-	-
Total Instructional Support	\$ -	\$ -	\$ -	\$ -
<u>Central Administration - Function 41</u>	\$ -	\$ -	\$ -	\$ -
<u>District Operations</u>				
34 Student Transportation	\$ -	\$ -	\$ -	\$ -
35 Food Service	-	-	-	-
51 Plant Maintenance and Operations	-	-	-	-
52 Security and Monitoring Services	-	-	-	-
53 Data Processing Services	-	-	-	-
Total District Operations	\$ -	\$ -	\$ -	\$ -
<u>Debt Services - Function 71</u>	\$ 31,453,333	\$ 1,328	\$ 36,995,117	\$ 1,561
<u>Other</u>				
61 Community Services	\$ -	\$ -	\$ -	\$ -
81 Facilities Acquisition and Construction	-	-	-	-
91 Contracted Instructional Services (Chptr 41)	-	-	-	-
99 Intergovernmental Charges	-	-	-	-
Total Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 31,453,333	\$ 1,328	\$ 36,995,117	\$ 1,561
Enrollment		23,686		23,707

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 26, 2019, at the Hurst-Euless-Bedford ISD Administration Building. It is also posted on the district's website as mandated by state requirements.

Hurst-Euless-Bedford ISD
Bond Principal and Interest Payments
2019-2020

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Unlimited Tax Refunding Bonds - Series 2006	11,255,000.00	562,750.00	11,817,750.00
Unlimited Tax Refunding Bonds - Series 2010	155,000.00	287,042.50	442,042.50
Unlimited Tax School Bldg Bonds - Series 2011	4,215,000.00	210,750.00	4,425,750.00
Unlimited Tax Refunding Bonds - Series 2015A	1,235,000.00	224,650.00	1,459,650.00
Unlimited Tax Refunding Bonds - Taxable Series 2015B	135,000.00	502,319.66	637,319.66
Unlimited Tax Refunding Bonds - Series 2017A	-	4,239,600.00	4,239,600.00
Unlimited Tax Refunding Bonds - Series 2017B	-	3,299,600.00	3,299,600.00
Unlimited Tax School Bldg Bonds - Series 2018	815,000.00	3,392,525.00	4,207,525.00
Unlimited Tax School Bldg Bonds - Series 2019	1,020,000.00	5,438,380.28	6,458,380.28
Total Debt Requirement	\$ 18,830,000.00	\$ 18,157,617.44	\$ 36,987,617.44

2019-2020 Budget:

6511 Principal	\$	18,830,000
6512 Interest	\$	18,157,617
Subtotal	\$	36,987,617
Fees	\$	7,500
Total	\$	36,995,117

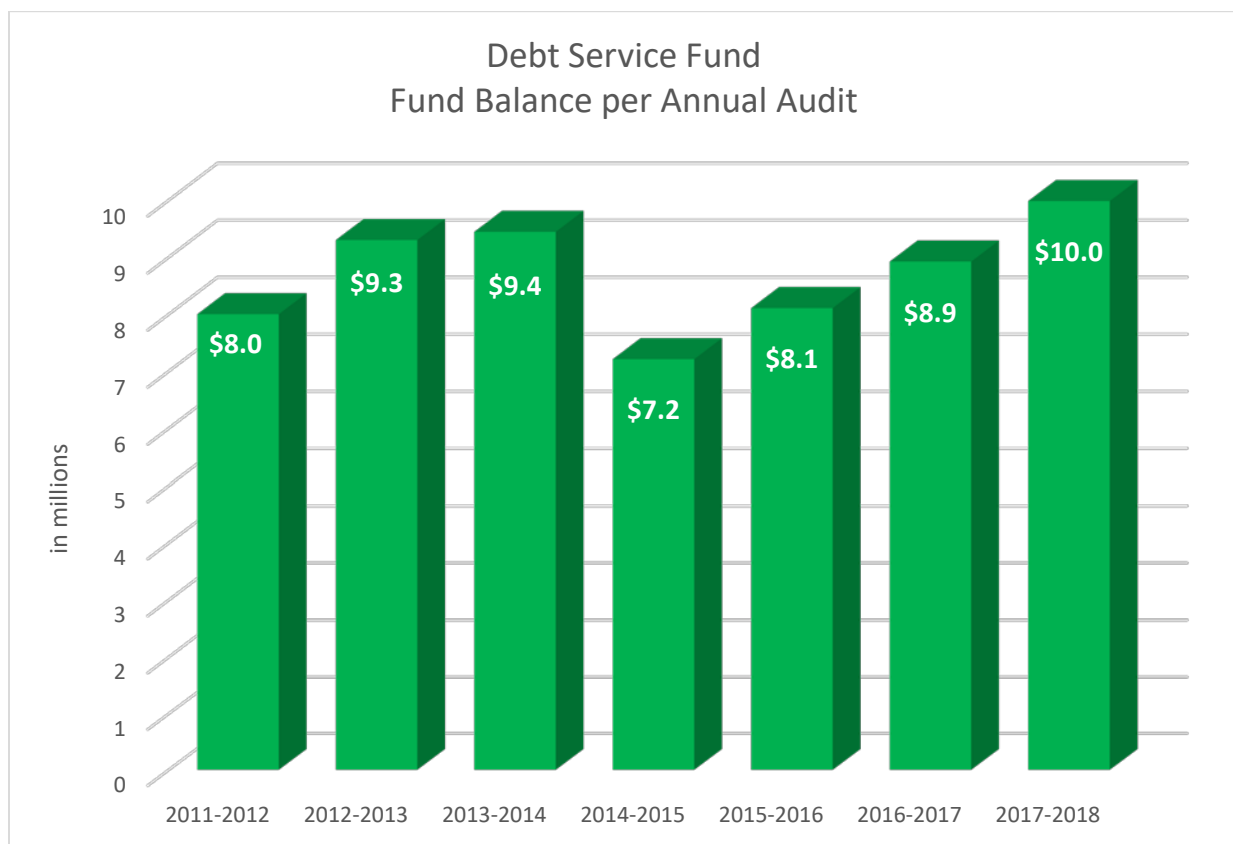
2019-2020 Budget	\$	36,995,117
2018-2019 Original Budget		31,453,333
Increase	\$	5,541,784

Debt Service Fund (Continued)

Fund Balance Impact

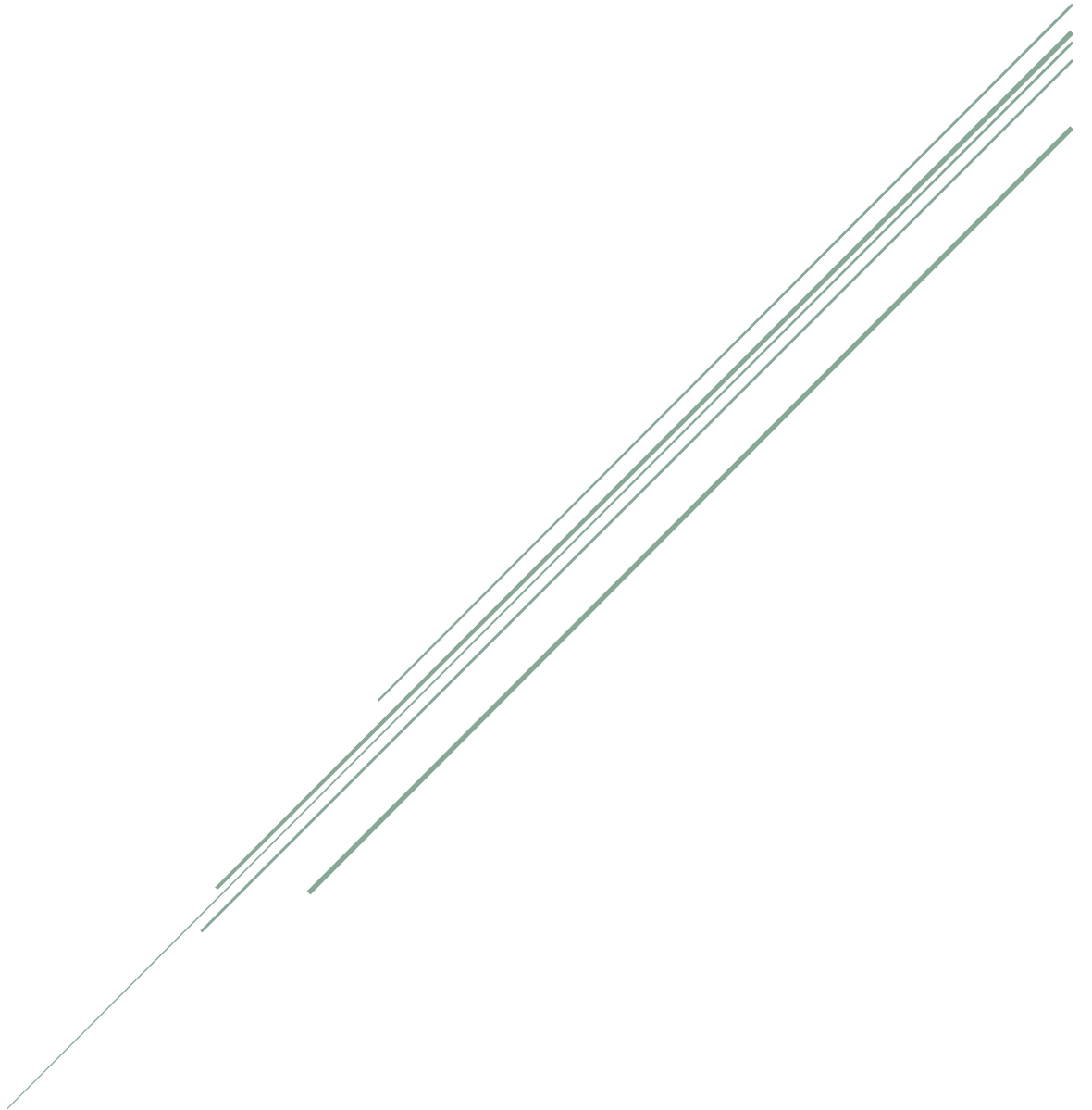
Budgeted revenue and expenditures for the 2019-2020 fiscal year are both \$36,995,117, leaving fund balance unchanged. The fund balance for Debt Service at the end of fiscal year 2017-2018 was \$9,983,559 or 27% of the district's annual debt requirement.

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



**2019-2020 Budget
Local Option to Adopt Budget
Pre-K/Core Knowledge Fund
August 26, 2019**

	PreK/CK Fund	Percent of Total
REVENUES:		
5700 Local Revenues	\$ 662,500	100.0%
5800 State Revenues	-	0.0%
5900 Federal Revenues	-	0.0%
TOTAL REVENUES	\$ 662,500	100.0%
EXPENDITURES:		
11 Instruction	\$ 510,785	77.1%
12 Instructional Resources & Media	-	0.0%
13 Curriculum & Staff Development	94,283	14.2%
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	57,432	8.7%
71 Debt Service	-	0.0%
81 Facilities Acq/Constr.	-	0.0%
91 Recapture/Chpt 41	-	0.0%
95 Juvenile Justice Program	-	0.0%
99 Intergovernmental Charges	-	0.0%
TOTAL EXPENDITURES	\$ 662,500	100.0%
OTHER SOURCES:		
7900 Transfer in from Other Funds		0.0%
TOTAL OTHER SOURCES	\$ -	0.0%
OTHER USES:		
8900 Transfer to Other Funds		0.0%
TOTAL OTHER USES	\$ -	0.0%
BUDGETED CHANGE IN FUND BALANCE	\$ -	

Summary by Object Category:

6100 Salaries & Benefits	\$ 616,286	93.0%
6200 Contracted Services	1,000	0.2%
6300 Supplies & Materials	12,945	2.0%
6400 Other Operating Expenses	32,269	4.9%
6500 Debt Service	-	0.0%
6600 Capital Outlay	-	0.0%
	\$ 662,500	100.0%