



Birdville ISD

6125 East Belknap Haltom City, Texas 76117
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2008-2009 Annual Budget

For the Period

July 1, 2008 to June 30, 2009

"Learning for All -

"

2008-2009 Budget

BIRDVILLE INDEPENDENT SCHOOL DISTRICT

6125 E. Belknap St.
Haltom City, Tarrant County, Texas

BUDGET FOR THE YEAR 2008-2009

July 1, 2008 to June 30, 2009

BOARD OF TRUSTEES

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Dolores Webb	Vice President
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Dr. Stephen F. Waddell	Superintendent
Dr. Jay Thompson	Associate Superintendent for Administration
Dr. Ellen Bell	Associate Superintendent for Instruction
Dr. Quentin Burnett	Associate Superintendent for Finance
Julie Wallace	Executive Director of Technology

Document Prepared By:

Katie Bowman, CPA

Director of Business

2008-2009 Budget

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2008-2009 Budget



BIRDVILLE INDEPENDENT SCHOOL DISTRICT

The Honorable Board of Trustees
Birdville ISD

Dear Board Members:

The proposed 2008-2009 budget is presented after many months of preparation, review and modification. The budget represents what staff sees as necessary to operate the Birdville Independent School District for the fiscal period July 1, 2008 to June 30, 2009. The budget is comprised of three major funds – General Fund, Food Service Fund, and Debt Service Fund. (The district uses monies from other Special Revenue Funds, but these funds are not required to be formally adopted since those budgets must be approved by the regulatory departments of the Texas Education Agency.) Each of these funds includes its own separate set of self-balancing accounts comprised of its assets, liabilities, equity, revenues and expenditures.

The budget has been developed in accordance with Board policies CE (Legal and Local). The legal policy stipulates that “the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following year.” The Texas Education Agency, which exercises oversight of Texas school districts, requires a legally adopted budget for the General Fund, Debt Service Fund, and the Food Service Fund. June 19th is the deadline for preparing the budget for review by the Board of Trustees.

Budget Presentation

The goal of the Birdville ISD in the budget presentation is to improve the quality of information provided to the citizens about the District’s financial plan for the educational programs and services for the 2008-2009 fiscal year. This budget document is organized to present that information in a user-friendly format.

The document contains the following sections:

Introductory Section – Highlights the important information contained in the budget. The Introductory Section will give the reader an insight to the rest of the budget document. It will provide a comprehensive summary of the budget, including property value, tax rate and other data useful to the reader.

Financial Section – Presents the financial data and budgetary projections for the fiscal year. The schedules highlight the Governmental Funds requiring a legally adopted budget, and will present information comparing current and prior year budget data.

Appendix – Provides a glossary of terms, salary information and school calendars.

2008-2009 Budget

Budget Development Process

The budgeting process is comprised of five major phases: planning, preparation, adoption, implementation, and evaluation. The budgetary process begins with sound planning. **Planning** defines the goals and objectives of campuses and the school district and develops programs to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocations are the **preparation** phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

The **adoption** stage of the budget process occurs in the month of June each year, prior to the start of the fiscal year on July 1st. The Board of Trustees has the responsibility of adopting the budget and setting the tax rate to support the budget. After adoption, the **implementation** of the budget is performed by the Business Department, with the cooperation of other District administrators. Implementation also includes establishing controls over revenues and expenditures, budget amendments, and informational reporting on the budget.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. **Evaluation** typically involves an examination of: how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. The evaluation culminates in the performance of the annual audit performed by an independent CPA.

2008-2009 Budget

Budget Calendar

The preparation, adoption and revision of the budget are the result of a process covering the entire year. The following is the budget calendar for the 2008-2009 fiscal year.

3	Budget Planning	November-December
3	Budget Preparation	January – May
3	Board Adoption	June (includes Board of Trustee review in April-June)
3	Budget Implementation	June-July
3	Budget Evaluation	July-June
3	Audited Financial Statements	November

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2008-2009 Budget

Strategic Goals - continued

Goal II – Safe and Secure Schools: All classrooms, schools and facilities will be safe, secure, and nurturing places for students, staff and parents.

Objective A: The district will report no work days lost due to job-related accidents. The number of student accidents resulting in injury will be reduced by 10% each year.

Objective B: Seventy-five percent of the district's employees will participate in a district-sponsored or other wellness program.

Objective C: Employee attendance rate will exceed 97%. Student attendance rate will exceed 96%.

Objective D: The number of serious student discipline offenses (Level IV, Student Code of Conduct) will be reduced by five percent each year.

Objective E: Ninety percent of students, parents and staff will consider their campus safe.

Objective F: Eighty percent of students in grades 7-12 will participate in at least one extracurricular activity.

Objective G: Teacher engagement will increase by .10 mean score annually as measured by the Gallup Q 12 Organizational Health Survey.

Goal III – Efficient and Effective Operations: BISSD staff will implement systemic and systematic improvement practices in all departments and on all campuses.

Objective A: All district departments and campuses will demonstrate Proficient or Advanced levels of continuous improvement implementation as measured by district systems checklists.

Objective B: All departments and campuses will demonstrate annually at least a ninety percent level of stakeholder satisfaction.

Objective C: The district will receive annually the highest possible performance rating (Superior Achievement) from the Financial Integrity Rating System of Texas (FIRST).

Objective D: The district will maintain Maintenance and Operating reserve funds equaling at least twenty percent of the district's Maintenance and Operating budget.

Objective E: District, departmental and campus budgets will align with district goals.

Objective F: The implementation of voter-approved projects in the Long Range Facilities Plan will meet the scope of projects, schedules, and budget.

Objective G: The Long Range Facilities Plan will meet changing educational needs and condition of facilities.

2008-2009 Budget

Budget Assumptions - Revenues

The Administration must make certain assumptions in the preparation of the budget. Assumptions are made for the Average Daily Attendance used in calculating state aid and the percent of tax collections. Assumptions are then calculated and incorporated into the budget drafts. The significant assumptions used in preparing the 2008-2009 revenue budget were:

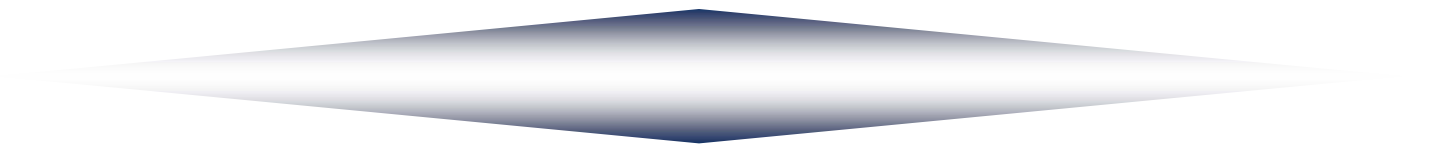
Average Daily Attendance	20,658 –an increase from 2007-08
Current Tax Collections	98%
Total Tax Collections	100%

A review of the estimated revenue budgets is included in the following section.

Total Budgets – Major Governmental Funds

The budget of Birdville ISD includes three major funds – The General Fund, Debt Service Fund, and Food Service Fund (a Special Revenue Fund). The following schedule presents a comparison of revenues and expenditures for these Governmental Funds.

Other revenue sources or other uses, such as bonds proceeds and transfers out, are included as an addition to the revenues or expenditures where applicable.



2008-2009 Budget

Assessed Property Valuation

The Tarrant Appraisal District (TAD) is responsible for assigning values to all taxable properties within BISD. The TAD certifies the appraisal roll on or about July 25th every year. The appraisal roll is based on the value of properties of the previous January 1st. Properties are required to be assessed at 100% of market value.

In addition to the TAD's assessed valuation, the Texas Comptroller of Public Accounts performs an annual Property Value Study to determine that the values assigned locally are within acceptable ranges. The state uses the results of this Property Value Study to determine the state funding given to the district.

Assessed Property Valuation

<u>Description</u>	<u>Tax Roll 2004</u>	<u>Tax Roll 2005</u>	<u>Tax Roll 2006</u>	<u>Tax Roll 2007</u>	<u>Tax Roll 2008</u>
TCAD Certified Value	<u>\$6,165,856,861</u>	<u>\$6,481,978,969</u>	<u>\$6,769,623,280</u>	<u>\$7,056,288,961</u>	<u>\$7,239,391,080</u>
CPTD Certified Value	<u>\$5,952,060,752</u>	<u>\$6,284,425,100</u>	<u>\$6,494,053,394</u>	<u>\$6,855,304,316</u>	n/a

The Comptroller's Certified Value will be received in the spring of 2009.

2008-2009 Budget

Tax Rates

The District levies taxes on properties within the limits of Birdville ISD. The proposed total tax rate for 2008-2009 is \$1.41 per one-hundred dollars of valuation. The rate is comprised of two components, the Maintenance and Operations Rate (M&O) and the Interest and Sinking Rate (I&S). Tax bills are mailed to the taxpayers on or about October 1st each year and become delinquent on February 1st.

Maintenance and Operations Rate (M&O): Taxes levied for the general operation of the District.

Interest and Sinking Rate (I&S): Taxes levied to pay for voter-approved bonded indebtedness of the District, usually for the construction and equipping of facilities.

<u>Description</u>	Tax Rates				
	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Budget</u> <u>2007-08 est.</u>
Maintenance & Operations	\$ 1.4650	\$ 1.4650	\$ 1.3390	\$ 1.0400	\$ 1.0400
Interest & Sinking	<u>.1520</u>	<u>.1520</u>	<u>.2260</u>	<u>.3650</u>	<u>.3700</u>
Total Tax Rate	<u>\$ 1.6170</u>	<u>\$ 1.6170</u>	<u>\$ 1.5650</u>	<u>\$ 1.4050</u>	<u>\$ 1.4100</u>

2008-2009 Budget

Student Enrollment

Student enrollment trends are reviewed on a six weeks basis by the Administration of the District. Birdville ISD enrollment has declined from the preceding year; however, a slight increase is projected due to student transfers. The District utilizes the services of School District Strategies, Inc. for demographic projections.

For 2008-09 two new campuses, Binion & Stowe, will come into use. These campuses will not need the portable buildings they have needed in the past and will accommodate student growth.

Student Data Review

<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>
Enrollment	22,462	22,412	21,988	21,947	22,146
ADA	20,732	20,878	20,819	20,479	20,658

2008-2009 Budget

Allocation of Budget Resources

The Birdville Independent School District strives to reach maximum efficiency in its budget. In order to provide the service of education each year, the personnel and financial resources are evaluated to ensure maximum efficiency. The following is a reconciliation of the 2008-2009 proposed budget and the 2007-2008 revised budget.

2007-2008 Revised General Fund Budget	\$ 151,781,964
Operating Cost Increases:	
Pay Increases	\$ <u>3,900,000</u>
Total Operating Cost Increases	\$ <u>3,900,000</u>
Operating Cost Decreases:	
Reduction in Teaching Personnel	\$ (1,650,000)
Net Campus/Admin budgets reductions	<u>(1,244,451)</u>
Total Operating Cost Decreases	\$ <u>(2,894,451)</u>
2008-2009 Proposed Budget	\$ <u><u>152,787,513</u></u>

*****To be updated at completion of budget evaluation.**

2008-2009 Budget

Contact Information

Anyone with questions regarding the budget or this budget document can contact Katie Bowman, Director of Business at (817) 547-5747.

Acknowledgement

It is always difficult to match limited resources with the many needs of our educational system and there is never enough to satisfy all needs. However, we believe that this budget document demonstrates reasonable and prudent progress in an effort to satisfy the needs of the students, families and members of our community. It is our goal to provide the best possible education for our students, while still being good stewards of taxpayer money.

We appreciate the support provided by the Birdville ISD Board of Trustees for the development, implementation, and maintenance of an excellent education program for the children of our District.



2008-2009 Budget

Financial Section





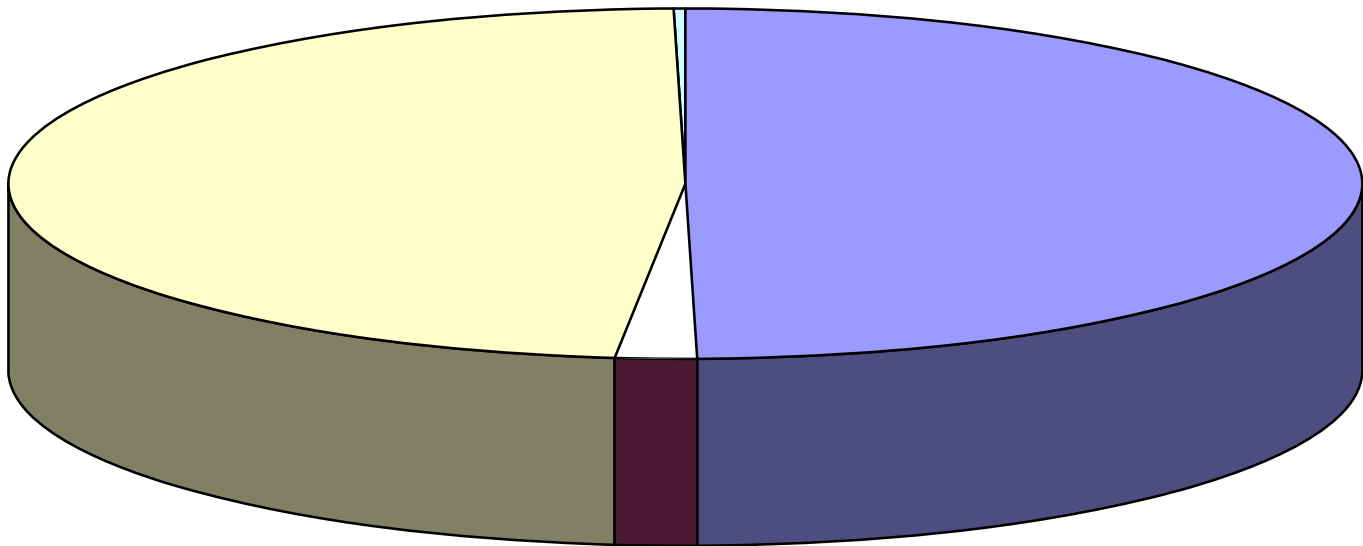
	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 7,239,391,080			



	2007-2008	2007-2008	2008-2009	
	Adopted Budget	Revised Budget	Adopted Budget	
Property Value Estimates	<u>\$ 6,945,000,000</u>	<u>\$ 7,056,288,961</u>	<u>\$ 7,239,391,080</u>	
Tax Rate to Fund O&M 2007-2008	2007-2008	2008-2009	<u>\$ 183,102,119</u>	2.59%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET - REVENUES
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2007-2008	2008-2009	Increase/(Decrease) over prior year	
	Adopted Budget	Revised Budget	Adopted Budget		
Property Value Estimates	\$ 6,945,000,000	\$ 7,056,288,961	\$ 7,239,391,080	\$ 183,102,119	2.59%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ -	0.00%
Student Attendance Estimates	20,900	20,479	20,658	179	0.87%
REVENUES					
Local					
Property Taxes - Current	\$ 68,991,192	\$ 70,488,491	\$ 71,521,283	\$ 1,032,792	1.47%
Property Taxes - Delinquent	810,150	810,150	810,150	-	0.00%
Penalty and Interest	650,000	650,000	650,000	-	0.00%
Athletic Revenue	375,000	375,000	375,000	-	0.00%
Tuition	96,500	96,500	96,500	-	0.00%
Rental of Facilities	100,000	100,000	100,000	-	0.00%
Interest on Investments	2,300,000	2,300,000	1,928,500	(371,500)	-16.15%
Other Local Revenue	200,000	200,000	200,000	-	0.00%
Total	73,522,842	75,020,141	75,681,433	661,292	0.88%
State					
Foundation/Per Capita	69,784,456	61,144,778	62,690,763	1,545,985	2.53%
TRS On-Behalf	6,600,000	7,577,357	7,757,199	179,842	2.37%
Other State Revenues	-	-	-	-	0.00%
Total	76,384,456	68,722,135	70,447,962	1,725,827	2.51%
Federal					
Indirect Cost	115,000	115,000	115,000	-	0.00%
Other Federal Revenue	200,000	200,000	200,000	-	0.00%
SHARS	70,000	70,000	70,000	-	0.00%
MAC	35,000	25,000	25,000	-	0.00%
Total	420,000	410,000	410,000	-	0.00%
Total Revenues	150,327,298	144,152,276	146,539,395	2,387,119	1.66%





	2007-2008	2008-2009		
	Revised Budget	Adopted Budget		

EXPENDITURES

11 Instruction

Payroll	\$90,267,420	91,883,491	1,616,071	1.79%
Professional & Contracted Services	966,084	949,056	(17,028)	-1.76%
Supplies and Materials	3,206,976	2,765,064	(441,912)	-13.78%
Other Operating Costs	728,821	308,676	(420,145)	-57.65%
Capital Outlay	19,888	-	(19,888)	0.00%
Total	95,189,189	95,906,287	717,098	



	2007-2008	2008-2009		
	Revised Budget	Adopted Budget		

EXPENDITURES

31 Guidance and Counseling

Payroll	\$4,559,001	4,716,572	157,571	3.46%
Professional & Contracted Services	383,010	355,906	(27,104)	-7.08%
Supplies and Materials	60,509	60,143	(366)	-0.60%
Other Operating Costs	20,770			

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET - EXPENDITURES
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008 Revised Budget	2008-2009 Adopted Budget	Increase/(Decrease) prior year	over
EXPENDITURES				
41 General Administration				
Payroll	\$3,440,114	3,374,390	(65,724)	-1.91%
Professional & Contracted Services	565,998	651,851	85,853	15.17%
Supplies and Materials	134,341	116,235	(18,106)	-13.48%
Other Operating Costs	266,785	295,301	28,516	10.69%
Capital Outlay	-	-	-	0.00%
Total	<u>4,407,238</u>	<u>4,437,777</u>	<u>30,539</u>	<u>0.69%</u>
51 Plant Maintenance & Operations				
Payroll	\$8,874,468	9,087,462	212,994	2.40%
Professional & Contracted Services	3,569,556	5,546,929	1,977,373	55.40%
Supplies and Materials	3,403,318	1,188,089	(2,215,229)	-65.09%
Other Operating Costs	321,197	334,128	12,931	4.03%
Capital Outlay	235,716	241,500	5,784	2.45%
Total	<u>16,404,255</u>	<u>16,398,108</u>	<u>(6,147)</u>	<u>-0.04%</u>
52 Security				
Payroll	\$113,945	142,958	29,013	25.46%
Professional & Contracted Services	432,320	458,522	26,202	6.06%
Supplies and Materials	61,950	173,850	111,900	180.63%
Other Operating Costs	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Total	<u>608,215</u>	<u>775,330</u>	<u>167,115</u>	<u>27.48%</u>
53 Data Processing				
Payroll	\$1,206,510	1,204,676	(1,834)	-0.15%
Professional & Contracted Services	807,729	829,924	22,195	2.75%
Supplies and Materials	315,392	169,200	(146,192)	-46.35%
Other Operating Costs	30,833	19,800	(11,033)	-35.78%
Capital Outlay	65,857	15,000	(50,857)	-77.22%
Total	<u>2,426,321</u>	<u>2,238,600</u>	<u>(187,721)</u>	<u>-7.74%</u>
61 Community Services				
Payroll	\$143,902	124,563	(19,339)	-13.44%
Professional & Contracted Services	35,600	38,600	3,000	8.43%
Supplies and Materials	75,500	77,500	2,000	2.65%
Other Operating Costs	-	-	-	0.00%
Capital Outlay	5,000	1	(4,999)	-99.98%
Total	<u>260,002</u>	<u>240,664</u>	<u>(19,338)</u>	<u>-7.44%</u>



	2007-2008	2008-2009		
	Revised Budget	Adopted Budget		

EXPENDITURES

71 Debt Service

Debt Service

Total

1,044,283

1,044,283

527,050

527,050

(517,233)

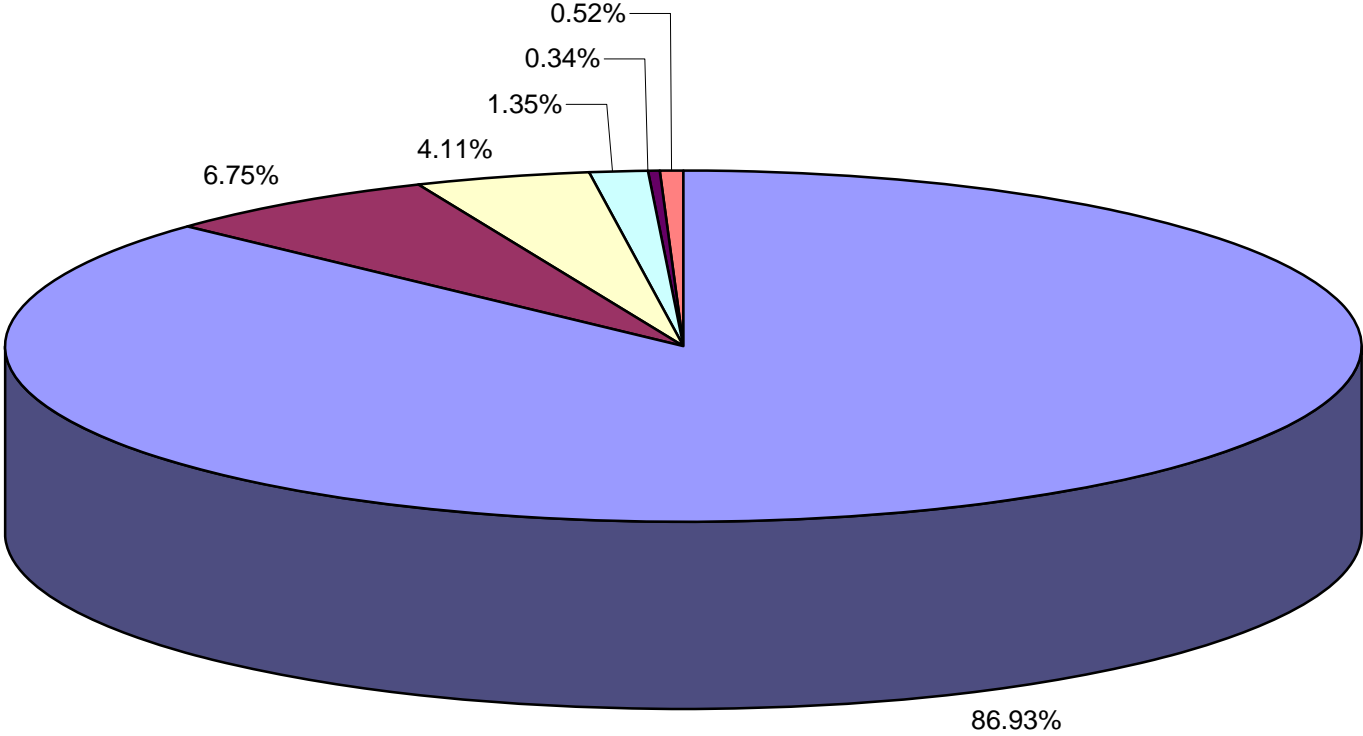
(517,233)

-49.53%

-49.53%

81 Capital Outla

BISD 2008-09 Adopted General Fund Expenditures



PAYROLL	CONTRACTED SERVICES	SUPPLIES
OTHER EXPEND.	DEBT SERVICE	CAPITAL OUTLAY

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET - SUMMARY
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008 Revised Budget	2008-2009 Adopted Budget	Increase/(Decrease) over prior year	
REVENUES				
Local				
Student Breakfast	186,977	187,000	23	0.01%
Student Lunch	2,217,505	2,387,500	169,995	7.67%
Other	1,446,911	1,446,000	(911)	-0.06%
Interest on Investments	113,488	100,000	(13,488)	-11.88%
Total	3,964,881	4,120,500	155,619	3.92%
State				
State Matching	67,885	68,000	115	0.17%
TRS On-Behalf	185,963	190,000	4,037	2.17%
Total	253,848	258,000	4,152	1.64%
Other Financing Sources				
Federal Breakfast/Lunch Reimb.	4,487,142	4,512,142	25,000	0.56%
USDA Commodities	394,444	394,000	(444)	-0.11%
Total	4,881,586	4,906,142	24,556	0.50%
Total Revenues	9,100,315	9,284,642	184,327	2.03%
EXPENDITURES				
Food Service				
Payroll	4,226,918	4,377,000	150,082	3.55%
Contracted Services	568,211	565,000	(3,211)	-0.57%
Supplies and Materials	3,882,574	4,382,574	500,000	12.88%
Other Operating Costs	61,155	83,935	22,780	37.25%
Capital Outlay	360,759	546,000	185,241	51.35%
Total Expenditures	9,099,617	9,954,509	854,892	9.39%
Increase / (Decrease) In Fund Balance	698	(669,867)	(670,565)	-96069.48%
Fund Balance - July 1 (Beginning)	2,610,658	2,611,356	698	0.03%
Fund Balance - June 30 (Ending)	\$ 2,611,356	\$ 1,941,489	\$ (669,867)	-25.65%
Percent of Operating Expenditures	28.70%	19.50%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET - SUMMARY
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008 Revised Budget	2008-2009 Adopted Budget	Increase/(Decrease) over prior year	
Property Value Estimates	\$ 7,056,288,961	\$ 7,239,391,080	\$ (183,102,119)	-2.59%
Tax Rate to Fund Operations	\$ 0.3650	\$ 0.3700	\$ (0.005)	-1.37%
Student Attendance Estimates	20,479	20,658	(179)	-0.87%
REVENUES				
Local				
Property Taxes - Current	\$ 24,653,803	\$ 25,445,072	\$ 791,269	3.21%
Property Taxes - Delinquent	95,000	80,000	(15,000)	-15.79%
Penalty and Interest	100,000	100,000	-	0.00%
Interest on Investments	175,000	100,000	(75,000)	-42.86%
Total	<u>25,023,803</u>	<u>25,725,072</u>	<u>701,269</u>	<u>2.80%</u>
State				
IFA/EDA	1,771,766	946,566	(825,200)	-46.57%
Total	<u>1,771,766</u>	<u>946,566</u>	<u>(825,200)</u>	<u>-46.57%</u>
Total Revenues	<u>26,795,569</u>	<u>26,671,638</u>	<u>(123,931)</u>	<u>-0.46%</u>
EXPENDITURES				
Debt Service				
Principal	17,089,841	16,516,377	(573,464)	-3.36%
Interest	9,808,692	10,211,663	402,971	4.11%
Other Debt Service Fees	30,000	30,000	-	0.00%
Total Expenditures	<u>26,928,533</u>	<u>26,758,040</u>	<u>(170,493)</u>	<u>-0.63%</u>
Increase / (Decrease) In Fund Balance	(132,964)	(86,402)	46,562	-35.02%
Fund Balance - July 1 (Beginning)	4,643,536	4,510,572	(132,964)	-2.86%
Fund Balance - June 30 (Ending)	<u>\$ 4,510,572</u>	<u>\$ 4,424,170</u>	<u>\$ (86,402)</u>	<u>-1.92%</u>
Percent of Operating Expenditures	16.75%	16.53%		

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
2008-2009 ADOPTED BUDGETS
GENERAL, FOOD SERVICE AND DEBT SERVICE FUNDS

	Adopted 2008-2009 Budget		Adopted 2008-2009 Budget Per Student	Percent Of Total	2007-2008 Adopted Budget		2007-2008 Budget Per Student	Percent Of Total
Instruction	\$ 99,402,601	\$	4,489	52.46%	\$ 96,423,645	\$	4,316	52.33%
Instructional Support	23,746,842		1,072	12.53%	22,859,682		1,023	12.41%
Central Administration	4,437,777		200	2.34%	5,238,825		235	2.84%
District Operations	33,622,713		1,518	17.74%	31,871,618		1,427	17.30%
Debt Service	27,285,090		1,232	14.40%	27,303,002		1,222	14.82%
Other Functions	1,005,039		45	0.53%	568,904		25	0.31%
	<u>\$ 189,500,062</u>	\$	<u>8,557</u>	<u>100.00%</u>	<u>\$ 184,265,676</u>	\$	<u>8,248</u>	<u>100.00%</u>

This report is provided in accordance with the provisions of House Bill 1. The budget reflects the data current as of the June 26, 2008.

The expenditure categories listed above include the following:

Instruction : General Instruction, Instructional Resources & Media, Staff Development, and Payments to JJAEP

Instructional Support : Instructional Administration, School Administration, Guidance & Counseling, Social Services, Health Services, and Extra/Co-Curricular Activities

Central Administration : General Administration

District Operations : Plant Maintenance & Operations, Security, Data Processing, Transportation, and Food Service

Debt Service : Debt Service

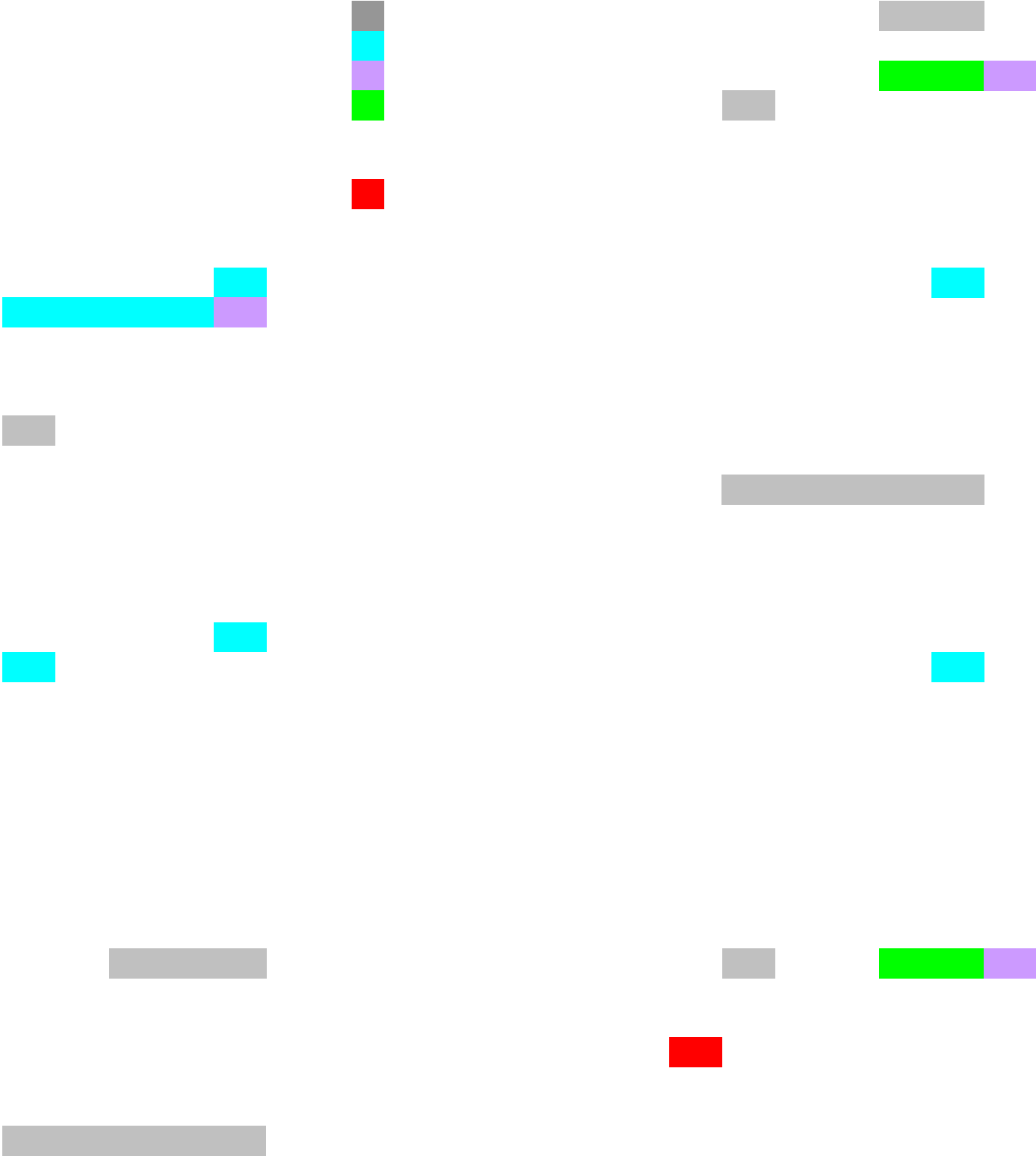
Other Functions : Community Services, Capital Outlay, Other Intergovernmental Charges, and Payments to TIF Zone



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Appendix





**BIRDVILLE ISD
TEACHER'S SALARY SCHEDULE
2008 – 2009**

Bachelor's Degree		Master's Degree	
Yrs Exp	Yearly Salary	Yrs Exp	Yearly Salary
0	\$47,000	0	\$48,500
1	\$47,800	1	\$49,300
2	\$48,180	2	\$49,680
3	\$48,380	3	\$49,880
4	\$48,580	4	\$50,080
5	\$48,780	5	\$50,280
6	\$48,980	6	\$50,480
7	\$49,180	7	\$50,680
8	\$49,380	8	\$50,880
9	\$49,580	9	\$51,080
10	\$49,780	10	\$51,280
11	\$49,980	11	\$51,480
12	\$50,180	12	\$51,680
13	\$50,380	13	\$51,880
14	\$50,580	14	\$52,080
15	\$50,780	15	\$52,280
16	\$50,980	16	\$52,480
17	\$51,615	17	\$53,115
18	\$52,730	18	\$54,530
19	\$53,790	19	\$56,390
20	\$54,665	20	\$64,480
21	\$55,465	21	\$65,280
22+	\$62,975	22+	\$66,155

Adopted 06.05.08

For teachers with an earned doctorate from a TEA recognized accredited

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GLOSSARY OF TERMS

This glossary contains definitions of terms used in this guide and such additional terms as seems necessary to common understandings concerning financial accounting procedures for schools.

ACCOUNT

A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object or source.

ACCOUNTING PERIOD

A period of the end of which, and for which, financial statements are prepared; for example, July 1 through June 30. See also FISCAL PERIOD

ACCOUNTING PROCEDURE

The arrangement of all processes which discover, record, and summarize financial information to produce financial statements and reports and to provide internal control.

ACCOUNTING SYSTEM

The total structure of records and procedures which discover, record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

ACCRUAL BASIS

The basis of accounting, under which revenues are recorded when earned, and expenditures are recorded as soon as they result in liabilities, regardless of when a revenue is actually received or a payment is actually made.

ACCRUE

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

ADA

Average Daily Attendance is based on the number of days of instructional time in the school year. The aggregate e72egav20nd

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EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase stores and investment of cash in U.S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, or

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INDEPENDENT AUDIT

An audit performed by an independent auditor.

INSTRUCTION

The activities dealing directly with the teaching of students or improving the quality of teaching.

LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

M&O TAX RATE

The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

PERSONNEL, ADMINISTRATION

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of PEctnart least.schonumr czhours.school dissactischoo o8

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PERSONNEL, MAINTENANCE

Personnel on the school payroll who are primarily engaged in repair and upkeep of grounds, buildings, and equipment.

PROGRAM

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function or project for which the District is responsible.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a traditional type of budget between the traditional character and object budget on the one hand, and the performance budget on the other.

REFINED ADA

Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance. See also ADA.

RESERVED FUND BALANCE

That portion of fund equity which is not available for appropriation or which has been legally separated for a specific purpose.

REVENUE

The yield of taxes, tuition, interest earning, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

ROLLBACK TAX RATE

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TAX BASE

The total value of all real, personal and mineral property in the District as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

TAX RATE

Total tax rate is set by the Board of Trustees and is made up of two components: operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property.

UNDESIGNATED FUND BALANCE

For budget purposes, the undesignated fund balance is that portion of fund equity that is currently available for allocation.

WADA

To treat school districts fairly in funding, a Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

WEALTH PER STUDENT

The taxable value of property, as determined under Section 1 1.86, Texas Education Code, divided by the number of students in weighted average daily attendance.



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