



# Birdville I R

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"Learning for All -

"

# **2010-2011 Budget**

## **BIRDVILLE INDEPENDENT SCHOOL DISTRICT**

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

### **BUDGET FOR THE YEAR 2010-2011**

July 1, 2010 to June 30, 2011

#### **BOARD OF TRUSTEES**

Joe Tolbert  
Richard Davis  
Ralph Kunkel  
Brad Greene  
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Member  
Member  
Member



# 2010-2011 Budget



The Honorable Board of Trustees  
Birdville ISD

Dear Board Members:

The proposed 2010-2011 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, 2010 to June 30, 2011. The budget is comprised of three major funds – General Fund, Child Nutrition 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 Child Nutrition Fund. June 19 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 2010-2011 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 (when available) and school calendars.

# 2010-2011 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 deve

# 2010-2011 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 2010-2011 fiscal year.

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

## Mission Statement

We engage and encourage students and staff every day through meaningful work in a safe and caring environment.

## Vision

All students succeed in a future they create.

## Beliefs

Every student is uniquely capable and deserves to learn each day.

Meaningful work engages students in profound learning.

Personal commitment to quality from everyone in the learning organization creates student and staff success.

Trusting relationships in a safe and caring environment are vital to an innovative learning organization.

Student success requires community support and engagement.

Quality public schools build and preserve a healthy democratic society.

## Strategic Goals

The Strategic Plan of the District is adopted by the Board of Trustees. The following is a summary of the recommend plan.

**Goal I – Student Achievement: All students will exceed state and national standards in all subject areas.**

Objective A: The percent of students passing TAKS will increase annually by an incremental amount necessary to reach the target of 90 percent in all subjects and student groups.

Objective B: The percent of students achieving commended performance on TAKS will increase annually by a minimum of five percentage points in all subjects.

Objective C: Seventy percent of graduating seniors will have taken the SAT or ACT and 60 percent will exceed the national average score.



# 2010-2011 Budget

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.

## **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 2010-2011 revenue budget were:

Average Daily Attendance	21,617 –a 1% increase from 2009-10
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 Child Nutrition Fund (a Special Revenue Fund). The following schedules present 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.

## **Major Revenue Sources**

The District receives local, state and federal revenues sources in the operation of its programs. Local property taxes account for the largest local revenue source, amounting to 49 percent of the District's total revenue budget. Budgeted taxes for 2010-2011 amount to \$96,518,950 and is split between the maintenance and operations (\$70,222,486) and the debt service (the reAny s or exp are then c(s or expare the)-3.7d8.5(e)-5.m1 .5e s4.245912 72 7



# 2010-2011 Budget

## Assessed Property Valuation

# 2010-2011 Budget

## Student Enrollment

Student enrollment trends are reviewed on a six weeks basis by the Administration of the District. Birdville ISD's enrollment increased during fiscal year 2009-2010 due the District's open enrollment policy and a slight increase in student enrollment. A one percent increase is expected for fiscal year 2010-2011 based on current open enrollment projections and other student growth projections.

## Student Data Review

<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Budget 2010-11</u>
Enrollment	21,988	21,947	22,370	22,781	22,997
ADA	20,819	20,513	20,988	21,403	21,617

## 2010-2011 Compensation

Discussions regarding 2010-2011 compensation for District employees was still pending at the time this document was prepared.

# 2010-2011 Budget

## Contact Information

Anyone with questions regarding the budget or this budget document can contact Katie Bowman, Director of





**2010-2011 Budget**

**Financial Section**



**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**COMBINED SUMMARY - GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS**  
**JULY 1, 2010 THROUGH JUNE 30, 2011**

	*General Fund	Child Nutrition	Debt Service	Total
<b>Property Value Estimates</b>	<b>\$ 6,917,299,894</b>		<b>\$ 6,917,299,894</b>	<b>\$ 6,917,299,894</b>
<b>Tax Rate to Fund Operations</b>	<b>\$ 1.0400</b>		<b>\$ 0.3950</b>	<b>\$ 1.4350</b>
<b>Student Attendance Estimates</b>	<b>21,617</b>		<b>21,617</b>	<b>21,617</b>
<b>REVENUES</b>				
Property Tax Revenue	\$ 70,222,486	\$ -	\$ 26,296,464	\$ 96,518,950
Other Local Revenue	1,845,000	4,107,600	35,000	5,987,600
State Program Revenues	89,067,837	355,040	462,282	89,885,159
Federal Program Revenues	900,000	5,706,000	-	6,606,000
<b>Total Revenues</b>	<b>162,035,323</b>	<b>10,168,640</b>	<b>26,793,746</b>	<b>198,997,709</b>
<b>EXPENDITURES</b>				
Current:				
11 Instruction	102,701,931			102,701,931
12 Instructional Resources & Media	2,674,306			2,674,306
13 Staff Development	1,037,270			1,037,270
21 Instructional Administration	2,581,069			2,581,069
23 School Administration	10,458,073			10,458,073
31 Guidance and Counseling	5,604,611			5,604,611
32 Social Services	167,262			167,262
33 Health Services	2,372,033			2,372,033
34 Student Transportation	3,462,440			3,462,440
35 Food Service	-	10,242,051		10,242,051
36 Co-Curricular Activities	4,746,661			4,746,661
41 General Administration	4,829,974			4,829,974
51 Plant Maintenance & Operations	17,565,591			17,565,591
52 Security	643,277			643,277
53 Data Processing	2,446,766			2,446,766
61 Community Service	288,850			288,850
71 Debt Service	459,140		27,317,788	27,776,928
81 Capital Outlay	-			-
95 JJAEP	114,500			114,500
97 Tax Increment Financing	125,000			125,000
99 Other Intergovernmental Charges	650,000			650,000
<b>Total Expenditures</b>	<b>162,928,754</b>	<b>10,242,051</b>	<b>27,317,788</b>	<b>200,488,593</b>
<b>Increase / (Decrease) In Fund Balance</b>	<b>(893,431)</b>	<b>(73,411)</b>	<b>(524,042)</b>	<b>(1,490,884)</b>
<b>Other Resources / (Uses)</b>				
Other Resources	-	-	-	-
Operating Transfers (Out)	(92,000)	-	-	(92,000)
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>(985,431)</b>	<b>(73,411)</b>	<b>(524,042)</b>	<b>(1,582,884)</b>
Fund Balance - July 1 (Beginning)	45,004,433	2,230,022	6,492,959	53,727,414
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 44,019,002</b>	<b>\$ 2,156,611</b>	<b>\$ 5,968,917</b>	<b>52,144,530</b>
Percent of Operating Expenditures	27.00%	21.06%	21.85%	

\* Includes high school allotment budget now required to be adopted as part of General Fund







**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**PROPOSED GENERAL FUND BUDGET - EXPENDITURES**  
**JULY 1, 2010 THROUGH JUNE 30, 2011**

	2009-2010 Adopted Budget	2009-2010 Proposed Revised Budget	2010-2011 Proposed Budget	2010-2011 Change from 2009-2010 Revised Budget	Percent Incr (decr) over 09-10
<b>EXPENDITURES</b>					
<b>11 Instruction</b>					
Payroll	95,421,220	96,709,164	97,200,304	491,140	0.51%
Professional & Contracted Services	947,184	939,680	878,888	(60,792)	-6.47%
Supplies and Materials	2,556,285	2,832,548	2,493,642	(338,906)	-11.96%
Other Operating Costs	233,982	361,052	319,044	(42,008)	-11.63%
Capital Outlay	-	45,700	-	(45,700)	-100.00%
<b>Total</b>	<u>99,158,671</u>	<u>100,888,144</u>	<u>100,891,878</u>	<u>3,734</u>	<u>0.00%</u>
<b>12 Instructional Resources &amp; Media</b>					
Payroll	2,139,347	2,150,335	2,150,335	-	0.00%
Professional & Contracted Services	179,719	179,719	179,719	-	0.00%
Supplies and Materials	339,752	358,519	335,652	(22,867)	-6.38%
Other Operating Costs	6,100	8,100	8,600	500	6.17%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>2,664,918</u>	<u>2,696,673</u>	<u>2,674,306</u>	<u>(22,367)</u>	<u>-0.83%</u>
<b>13 Staff Development</b>					
Payroll	498,902	583,625	582,812	(813)	-0.14%
Professional & Contracted Services	90,400	62,674	90,400	27,726	44.24%
Supplies and Materials	75,300	68,323	64,350	(3,973)	-5.82%
Other Operating Costs	267,186	276,105	273,021	(3,084)	-1.12%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>931,788</u>	<u>990,727</u>	<u>1,010,583</u>	<u>19,856</u>	<u>2.00%</u>
<b>21 Instructional Administration</b>					
Payroll	2,439,478	2,477,065	2,477,065	-	0.00%
Professional & Contracted Services	25,716	25,617	25,716	99	0.39%
Supplies and Materials	20,050	17,050	34,320	17,270	101.29%
Other Operating Costs	35,968	39,067	43,968	4,901	12.55%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>2,521,212</u>	<u>2,558,799</u>	<u>2,581,069</u>	<u>22,270</u>	<u>0.87%</u>
<b>23 School Administration</b>					
Payroll	10,092,730	10,253,750	10,303,750	50,000	0.49%
Professional & Contracted Services	57,000	59,050	58,800	(250)	-0.42%
Supplies and Materials	44,335	76,440	48,773	(27,667)	-36.19%
Other Operating Costs	46,150	59,940	46,750	(13,190)	-22.01%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>10,240,215</u>	<u>10,449,180</u>	<u>10,458,073</u>	<u>8,893</u>	<u>0.09%</u>
<b>31 Guidance and Counseling</b>					
Payroll	5,071,520	5,134,371	5,134,371	-	0.00%
Professional & Contracted Services	339,535	335,535	327,085	(8,450)	-2.52%
Supplies and Materials	87,105	91,105	90,630	(475)	-0.52%
Other Operating Costs	43,525	43,525	52,525	9,000	20.68%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>5,541,685</u>	<u>5,604,536</u>	<u>5,604,611</u>	<u>75</u>	<u>0.00%</u>

**2009-2010**

**2009-2010**

**2010-2011**

**2010-2011**

**Adopted Budget**

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**PROPOSED GENERAL FUND BUDGET - EXPENDITURES**  
**JULY 1, 2010 THROUGH JUNE 30, 2011**

	2009-2010 Adopted Budget	2009-2010 Proposed Revised Budget	2010-2011 Proposed Budget	2010-2011 Change from 2009-2010 Revised Budget	Percent Incr (decr) over 09-10
<b>52 Security</b>					
Payroll	31,281	29,381	31,781	2,400	8.17%
Professional & Contracted Services	470,578	470,978	495,496	24,518	5.21%
Supplies and Materials	114,500	181,044	116,000	(65,044)	-35.93%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>616,359</u>	<u>681,403</u>	<u>643,277</u>	<u>(38,126)</u>	-5.60%
<b>53 Data Processing</b>					
Payroll	1,332,054	1,350,466	1,350,466	-	0.00%
Professional & Contracted Services	832,182	757,520	862,300	104,780	13.83%
Supplies and Materials	95,000	153,512	213,000	59,488	38.75%
Other Operating Costs	19,800	18,900	21,000	2,100	11.11%
Capital Outlay	-	14,050	-	(14,050)	-100.00%
<b>Total</b>	<u>2,279,036</u>	<u>2,294,448</u>	<u>2,446,766</u>	<u>152,318</u>	6.64%
<b>61 Community Services</b>					
Payroll	116,227	162,749	162,749	-	0.00%
Professional & Contracted Services	38,600	35,040	38,600	3,560	10.16%
Supplies and Materials	77,500	92,060	87,500	(4,560)	-4.95%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	1	1	1	-	0.00%
<b>Total</b>	<u>232,328</u>	<u>289,850</u>	<u>288,850</u>	<u>(1,000)</u>	-0.35%
<b>71 Debt Service</b>					
Debt Service	676,555	480,000	459,140	(20,860)	-4.35%
<b>Total</b>	<u>676,555</u>	<u>480,000</u>	<u>459,140</u>	<u>(20,860)</u>	-4.35%
<b>81 Capital Outlay</b>					
Capital Outlay	-	1,035,000	-	(1,035,000)	-100.00%
<b>Total</b>	<u>-</u>	<u>1,035,000</u>	<u>-</u>	<u>(1,035,000)</u>	-100.00%
<b>95 Payments to JJAEP</b>					
Professional & Contracted Services	112,500	122,500	114,500	(8,000)	-6.53%
<b>Total</b>	<u>112,500</u>	<u>122,500</u>	<u>114,500</u>	<u>(8,000)</u>	-6.53%
<b>97 Tax Increment Financing</b>					
Other Operating Costs	121,500	121,500	125,000	3,500	2.88%
<b>Total</b>	<u>121,500</u>	<u>121,500</u>	<u>125,000</u>	<u>3,500</u>	2.88%
<b>99 Other Intergovernmental Charges</b>					
Professional & Contracted Services	650,000	650,000	650,000	-	0.00%
<b>Total</b>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>	0.00%
<b>00 Operating Transfers</b>	60,000	85,000	92,000	7,000	8.24%
<b>TOTAL EXPENDITURES</b>	<u><u>159,124,911</u></u>	<u><u>162,697,327</u></u>	<u><u>161,184,014</u></u>	<u><u>(1,513,313)</u></u>	-0.93%

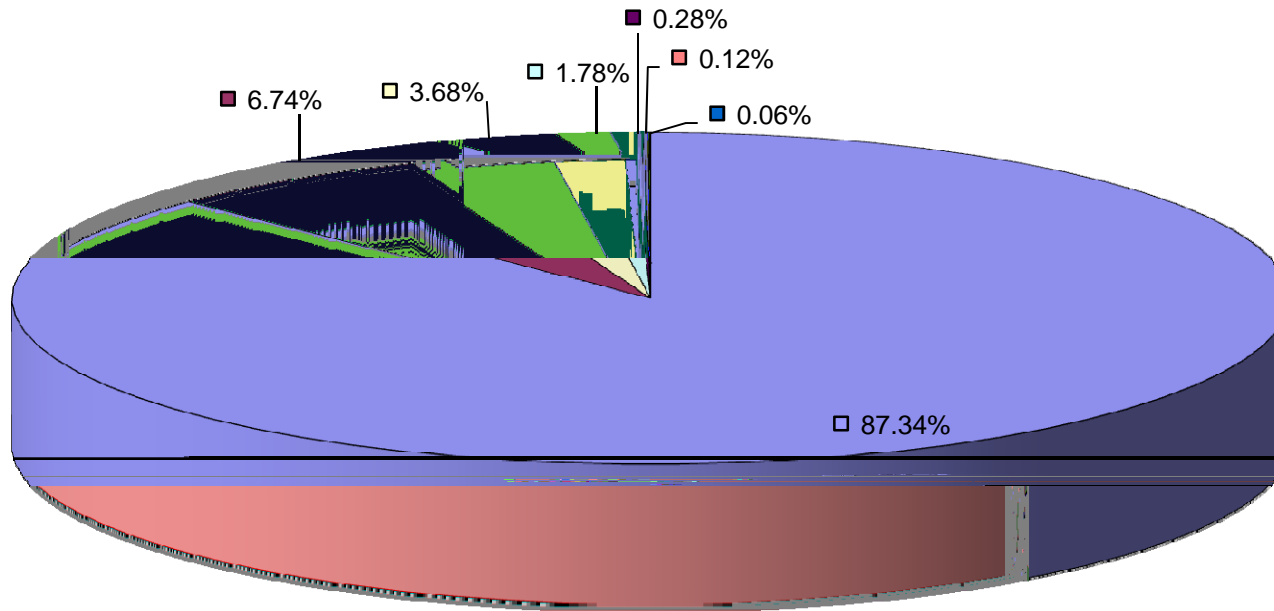
**2009-2010**  
**Adopted Budget**

**2009-2010**  
**Proposed  
Revised Budget**

**2010-2011**  
**Proposed Budget**

**2010-2011**  
**Change from  
2009-2010  
Revised Budget**

# 2010-2011 Proposed General Fund Expenditures



■ Payroll	■ Professional & Contracted Services	□ Supplies and Materials
□ Other Operating Costs	■ Debt Service	■ Capital Outlay
■ Operating Transfers		

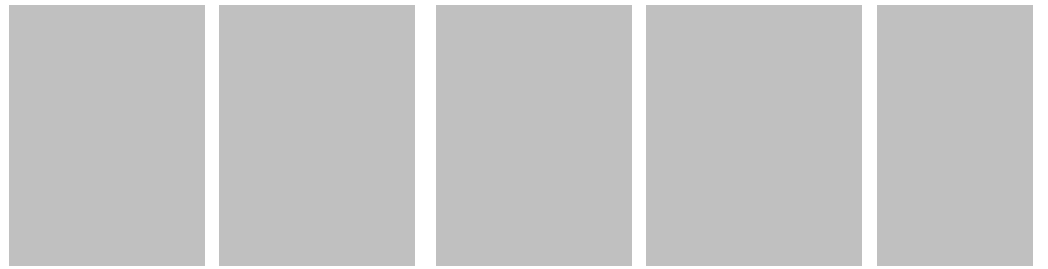
**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
HIGH SCHOOL ALLOTMENT FUND BUDGET - SUMMARY  
JULY 1, 2010 THROUGH JUNE 30, 2011**

	2009-2010		2010-2011		
	Proposed Budget	Revised Budget	Proposed Budget	2010-2011 Change From 09-10 Revised Budget	Percent Incr (decr) over 09-10 Revised
<b>REVENUES</b>					
State TEA Revenue	1,600,000		1,610,961	10,961	0.69%
Operating Transfers In	666,715		-	(666,715)	-100.00%
<b>Total Revenues &amp; Operating Transfers</b>	<b>2,266,715</b>		<b>1,610,961</b>	<b>(655,754)</b>	<b>-28.93%</b>
<b>EXPENDITURES</b>					
<b>11 Instruction</b>					
Payroll	1,702,253		1,519,000	(183,253)	-10.77%
Professional & Contracted Services	53,455		88,853	35,398	66.22%
Supplies and Materials	201,000		140,000	(61,000)	-30.35%
Other Operating Costs	38,228		62,200	23,972	62.71%
Capital Outlay	-		-	-	0.00%
<b>Total</b>	<b>1,994,936</b>		<b>1,810,053</b>	<b>(184,883)</b>	<b>-9.27%</b>
<b>13 Staff Development</b>					
Payroll	18,000		18,000	-	0.00%
Professional & Contracted Services	-		-	-	0.00%
Supplies and Materials	-		-	-	0.00%
Other Operating Costs	28,000		8,687	(19,313)	-68.98%
Capital Outlay	-		-	-	0.00%
<b>Total</b>	<b>46,000</b>		<b>26,687</b>	<b>(19,313)</b>	<b>-41.98%</b>
<b>Total Expenditures</b>	<b>2,040,936</b>		<b>1,836,740</b>	<b>(204,196)</b>	<b>-10.01%</b>
<b>Revenues Over(Under) Expend. and (Uses)</b>	<b>225,779</b>		<b>(225,779)</b>	<b>(451,558)</b>	
Fund Balance - July 1 (Beginning)	-		225,779	225,779	100.00%
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 225,779</b>		<b>\$ -</b>	<b>\$ (225,779)</b>	<b>-100.00%</b>
Percent of Operating Expenditures	11.32%		0.00%		

Note: High school allotment represents additional funds provided by TEA. The district receives \$275 times the average daily attendance on grades 9-12. Prior to the 2009-2010 fiscal year, high school allotment was reported in a special revenue fund. The funds are now reported as part of general fund but still have specific program requirements. When the final budget is adopted, these budgets will be included in the overall general fund adopted budget.



<b>2009-2010 Adopted Budget</b>	<b>2009-2010 Revised Budget</b>	<b>2010-2011 Proposed Budget</b>	<b>2010-2011 Change From 09-10 Revised Budget</b>	<b>Percent Incr (decr) over 09- 10 Revised</b>
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Description	Proposed 2010-2011			* 2009-2010		
	Budget	Budget Per Student	Percent Of Total	Revised Budget	2009-2010 Budget Per Student	Percent Of Total
Instruction	\$ 106,528,007	\$ 4,630	53.18%	\$ 106,738,980	\$ 4,685	52.65%
Instructional Support	25,929,709	1,127	12.94%	25,816,425	1,133	12.73%
Central Administration	75,015,378	3,016	33.88%	74,257,625	3,010	33.62%
Total	207,473,114	8,773	100.00%	206,812,830	8,828	100.00%

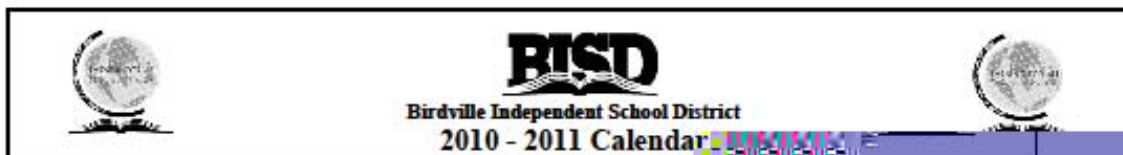


# **2010-2011 Budget**

## Appendix



# 2010-2011 Budget



July							August							September							October							November							December						
[Calendar grid with dates and school days highlighted in blue and green]																																									
Jan. 18 - Feb. 25 23 days														Feb. 28 - Apr. 5 36 days																											
Apr. 18 - May 27 29 days														Spring Semester - 96 days																											
October																																									
August 16, 18-20 Professional Learning																																									

# 2010-2011 Budget

## 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**



# 2010-2011 Budget



# 2010-2011 Budget

## **CLASSIFICATION, OBJECT**

An object has reference to an article or service received; for example payroll costs, professional and contracted services, supplies and materials, and other operating expenses.

## **CODING**

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

## **CONTRACTED SERVICES**

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

## **DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

## **DEBT SERVICE FUND**

A governmental fund with budgetary control that accounts for expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

## **DELINQUENT TAXES**

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31.

## **DEPRECIATION**

The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

## **EFFECTIVE TAX RATE**

The effective tax rate is a calculated rate that would provide the school district with about the same amount of revenue it received in the year before, on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa.

## **EQUIPMENT**

Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Computers, printers, projectors, vacuum cleaners, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building, are considered part of the building.)

## **ESTIMATED REVENUE**

This term designates the amount of revenue expected to be earned during a given period.

## **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.)



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## **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 school activity; for example superintendent of schools, chief financial officer and accountant.

## **PERSONNEL, CLERICAL**

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc.

## **PERSONNEL EXPENDITURES**

For the purpose of budgeting, this term refers to all wages and related payroll costs: regular pay, extra duty pay, overtime pay, part-time employment, employee allowances, Medicare, group health and life insurance, workers' compensation insurance, unemployment insurance, and teacher retirement/TRS care.

## **PERSONNEL, FULL-TIME**

School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

## **PERSONNEL, GUIDANCE**

Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classified here are counselors, deans, placement counselors, guidance specialists, assessment staff, and similar personnel.

## **PERSONNEL, HEALTH**

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.



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## PROGRAM BUDGET

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## 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 divided by the number of students in weighted average daily attendance.

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