

B...ville ISD

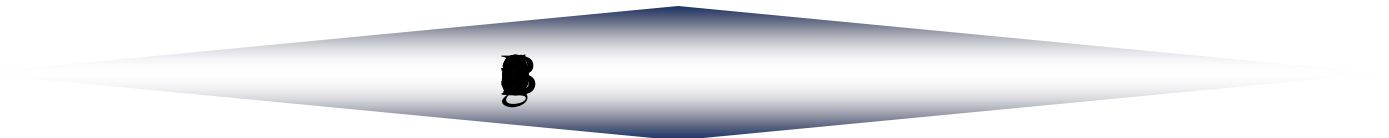


The Honorable Board of Trustees
Birdville ISD

Dear Board Members:

The proposed 2013-14 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, 2013 to June 30, 2014. 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



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 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.

7


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 48% of the District's total budget. Budgeted taxes for 2013-14 amount to \$107,438,750 and is split between the maintenance and operations (\$77,941,673) and the debt service fund (\$29,497,079). State foundation program aid accounts for \$91,713,917 of the total general fund revenue of \$180,309,590. In addition, \$7,107,000 has been budgeted for TRS On-Behalf payments. TRS On-Behalf represents state payments for matching teacher retirement paid for active members of the school district and is in accordance with GASB Statement No. 24. Any remaining state or federal revenues are revenues received from grants.

8

Senate Bill 1 was passed by both the Texas House and Senate during the 83rd Legislative Session. Based on the current interpretation of the bill, the District will receive around \$7.9 million in additional revenue in the General Fund.

9

The Tarrant Appraisal District (TAD) is responsible for assigning values to all taxable properties within





R

| Description | Tax Roll 2009 | Tax Roll 2010 | Tax Roll 2011 | Tax Roll 2012 | Tax Roll 2013 |
|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Certified Value | \$7,570,508,085 | \$7,031,622,459 | \$7,018,766,602 | \$7,179,065,201 | \$7,599,580,080* |
| CPTD Value | \$7,366,103,594 | \$6,836,900,825 | \$6,861,575,390 | \$7,048,741,493 | N/A* |

*The 2013 tax roll information is based on estimates received by TAD in June 2013. Certified values will be received around July 25, 2013. The Comptroller's Certified Value for the 2013 tax roll will be received in the spring of 2014.

R

The District levies taxes on properties within the limits of Birdville ISD. The proposed total tax rate for 2013-2014 is \$1.435 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.

R

Taxes levied for the general operation of the District.

R

Taxes levied to pay for voter-approved bonded indebtedness of the District, usually for the construction and equipping of facilities.

R

| <u>Description</u> | <u>Actual</u> <u>2009-10</u> | <u>Actual</u> <u>2010-11</u> | <u>Actual</u> <u>2011-12</u> | <u>Actual</u> <u>2012-13</u> | <u>Proposed</u> <u>2013-14</u> |
|--------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| Maintenance & Operations | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 |
| Interest & Sinking | <u>.3650</u> | <u>.3850</u> | <u>.3950</u> | <u>.3950</u> | <u>.3950</u> |

R

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0

2013-2014 Budget

Student Enrollment

Student enrollment trends are reviewed on a six weeks basis by the Administration of the District. A slight increase is expected for fiscal year 2013-2014. The District utilizes the services of School District Strategies, Inc. for demographic projections.

Student Data Review

| <u>Description</u> | <u>Actual 2009-10</u> | <u>Actual 2010-11</u> | <u>Actual 2011-12</u> | <u>Actual 2012-13</u> | <u>Budget 2013-14</u> |
|--------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Enrollment | 22,803 | 23,441 | 23,629 | 24,119 | 24,287 |
| ADA | 21,397 | 21,977 | 22,033 | 22,376 | 22,589 |

Contact Information

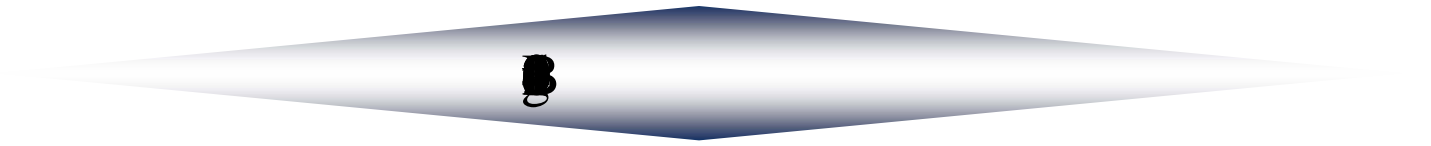
Anyone with questions regarding the budget or this budget document can contact Katie Bowman, Director of Business & Finance at (817) 547-5747.

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.

Katie Bowman, CPA
Director of Business



6





Award an average 3% raise to all district staff plus equity increases for teachers at steps 10 through 25
Increased the district's monthly contribution to health insurance by \$15 per month
Provide telemedicine services to all district employees and their families
Add high



| | General Fund | Child Nutrition | Debt Service | Total |
|------------------------------|------------------|-----------------|------------------|------------------|
| Property Value Estimates | \$ 7,599,580,080 | | \$ 7,599,580,080 | \$ 7,599,580,080 |
| Tax Rate to Fund Operations | \$ 1.0400 | | \$ 0.395 | \$ 1.4350 |
| Student Attendance Estimates | 22,589 | | 22,589 | 22,589 |

REVENUES

| | | | | |
|-----------------------------------|---------------|------------|---------------|----------------|
| Property Tax Revenue | \$ 77,941,673 | \$ - | \$ 29,497,078 | \$ 107,438,750 |
| Other Local Revenue | 1,015,000 | 3,361,002 | 5,000 | 4,381,002 |
| State Program Revenues | 98,820,917 | 353,000 | | 2,662,000 |
| 21 Instructional Administration | | 2,046,328 | | 2,046,328 |
| 23 School Administration | | 10,856,419 | | 10,856,419 |
| 31 Guidance and Counseling | | 7,531,451 | | 7,531,451 |
| 32 Social Services | | 238,366 | | 238,366 |
| 33 Health Services | | 2,368,953 | | 2,368,953 |
| 34 Student Transportation | | 3,406,804 | | 3,406,804 |
| 35 Food Service | | - | 11,767,200 | 11,767,200 |
| 36 Co-Curricular Activities | | 4,582,708 | | 4,582,708 |
| 41 General Administration | | 4,749,150 | | 4,749,150 |
| 51 Plant Maintenance & Operations | | 22,275,435 | | 22,275,435 |
| 52 Security | | 1,369,961 | | 1,369,961 |
| 53 Data Processing | | 4,762,625 | | 4,762,625 |