

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2014 THROUGH JUNE 30, 2015**

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	<u>\$ 7,552,112,750</u>		<u>\$ 7,552,112,750</u>	<u>\$ 7,552,112,750</u>
Tax Rate to Fund Operations	<u>\$ 1.0400</u>		<u>\$ 0.3950</u>	<u>\$ 1.4350</u>
Student Attendance Estimates	<u>23,049</u>		<u>23,049</u>	<u>23,049</u>
REVENUES				
Property Tax Revenue	\$ 77,487,375	-	\$ 29,212,420	\$ 106,699,795
Other Local Revenue	1,156,235	3,442,033	5,000	4,603,268
State Program Revenues	104,530,777	247,362	2,690,463	107,468,602
Federal Program Revenues	<u>2,673,120</u>	<u>8,120,461</u>	<u>-</u>	<u>10,793,581</u>
Total Revenues	<u>185,847,507</u>	<u>11,809,856</u>	<u>31,907,883</u>	<u>229,565,246</u>
EXPENDITURES				
11 Instruction	113,350,360			113,350,360
12 Instructional Resources & Media	2,572,447			2,572,447
13 Staff Development	3,696,020			3,696,020
21 Instructional Administration	2,103,318			2,103,318
23 School Administration	11,184,004			11,184,004
31 Guidance and Counseling	7,479,616			7,479,616
32 Social Services	305,738			305,738
33 Health Services	2,498,916			2,498,916
34 Student Transportation	3,604,994			3,604,994
35 Food Service	-	11,788,918		11,788,918
36 Co-Curricular Activities	5,110,697			5,110,697
41 General Administration	5,224,868			5,224,868
51 Plant Maintenance & Operations	18,569,968			18,569,968
52 Security	1,077,133			1,077,133
53 Data Processing	3,878,025			3,878,025
61 Community Service	325,966			325,966
71 Debt Service	331,000		32,196,284	32,527,284
81 Capital Outlay	75,000			75,000
95 JJAEP	65,000			65,000
97 Tax Increment Financing	161,150			161,150
99 Other Intergovernmental Charges	660,000			660,000
00 Operating Transfers Out	<u>3,700,000</u>	<u>-</u>	<u>-</u>	<u>3,700,000</u>
Total Expenditures	<u>185,974,220</u>	<u>11,788,918</u>	<u>32,196,284</u>	<u>229,959,422</u>
Net Increase / (Decrease) In Fund Balance	(126,713)	20,938	(288,401)	(394,176)
Fund Balance - July 1 (Beginning)	<u>46,930,891</u>	<u>3,575,507</u>	<u>12,429,998</u>	<u>62,936,396</u>
Fund Balance - June 30 (Ending)	<u>\$ 46,804,178</u>	<u>\$ 3,596,445</u>	<u>\$ 12,141,597</u>	<u>\$ 62,542,220</u>
Percent of Operating Expenditures	25.17%	30.51%	37.71%	



	2012-13	2013-14	2013-14	2014-15		
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
Property Value Estimates	\$ 7,179,065,201	\$ 7,599,580,080	\$ 7,377,271,417	\$ 7,552,112,750	\$ 174,841,333	2.37%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ -	0.00%
Student Attendance Estimates	22,376	22,589	22,597	23,049	452	2.00%

REVENUES

Local						
Property Taxes - Current	\$ 72,098,794	\$ 76,741,673	\$ 74,472,380	\$ 76,237,375	\$ 1,764,995	2.37%



	2012-13	2013-14	2013-14	2014-15	Change from	
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget	2013-14 Revised Budget	
					Budget	

EXPENDITURES

11 Instruction

Payroll	99,967,252	102,830,572	102,967,741	108,403,004	5,435,263	5.28%
Professional & Contracted Services	827,996	1,320,240	1,272,199	1,186,190	(86,009)	-6.76%
Supplies and Materials	4,153,245	4,910,958	6,175,991	3,155,091	(3,020,900)	-48.91%
Other Operating Costs	469,183	471,906	605,056	561,075	(43,981)	-7.27TJ 10.3951

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
23 School Administration						
Payroll	10,641,508	10,691,825	10,759,849	10,970,869	211,020	1.96%
Professional & Contracted Services	1,000	7,273	30,987	68,000	37,013	119.45%
Supplies and Materials	98,155	106,497	107,956	91,181	(16,775)	-15.54%
Other Operating Costs	29,013	50,824	48,614	53,954	5,340	10.98%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>10,769,676</u>	<u>10,856,419</u>	<u>10,947,406</u>	<u>11,184,004</u>	<u>236,598</u>	<u>2.16%</u>
31 Guidance and Counseling						
Payroll	6,661,199	7,043,267	6,872,767	6,970,365	97,598	1.42%
Professional & Contracted Services	87,914	106,330	106,330	106,410	80	0.08%
Supplies and Materials	313,463	349,585	349,510	369,571	20,061	5.74%
Other Operating Costs	39,764	32,270	33,452	33,270	(182)	-0.54%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>7,102,340</u>	<u>7,531,452</u>	<u>7,362,059</u>	<u>7,479,616</u>	<u>117,557</u>	<u>1.60%</u>
32 Social Services						
Payroll	222,034	238,366	243,866	304,738	60,872	24.96%
Professional & Contracted Services	795	-	-	-	-	0.00%
Supplies and Materials	1,971	-	-	-	-	0.00%
Other Operating Costs	576	-	-	1,000	1,000	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>225,376</u>	<u>238,366</u>	<u>243,866</u>	<u>305,738</u>	<u>61,872</u>	<u>25.37%</u>
33 Health Services						
Payroll	2,208,330	2,238,464	2,278,464	2,368,102	89,638	3.93%
Professional & Contracted Services	7,488	12,600	12,600	12,100	(500)	-3.97%
Supplies and Materials	74,981	102,658	102,903	108,083	5,180	5.03%
Other Operating Costs	9,071	15,231	15,385	10,631	(4,754)	-30.90%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,299,870</u>	<u>2,368,953</u>	<u>2,409,352</u>	<u>2,498,916</u>	<u>89,564</u>	<u>3.72%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
34 Student Transportation						
Payroll	2,666,190	2,646,715	2,849,215	2,779,304	(69,911)	-2.45%
Professional & Contracted Services	133,475	146,810	154,380	171,330	16,950	10.98%
Supplies and Materials	481,392	541,530	541,530	585,610	44,080	8.14%
Other Operating Costs	45,698	71,750	64,180	68,750	4,570	7.12%
Capital Outlay	1,048,247	-	-	-	-	0.00%
Total	4,375,002	3,406,805	3,609,305	3,604,994	(4,311)	-0.12%
36 Co-Curricular Activities						
Payroll	2,919,083	2,645,997	3,090,003	3,090,126	123	0.00%
Professional & Contracted Services	345,779	358,922	352,075	374,497	22,422	6.37%
Supplies and Materials	683,732	739,125	801,719	765,549	(36,170)	-4.51%
Other Operating Costs	835,414	838,661	794,322	880,522	86,200	10.85%
Capital Outlay	7,750	3	34,543	3	(34,540)	-99.99%
Total	4,791,758	4,582,708	5,072,662	5,110,697	38,035	0.75%
41 General Administration						

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from	Percent
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget	2013-14 Revised	Incr(decr)
					Budget	Over Revised
						Budget
52 Security						
Payroll	104,684	49,610	143,810	145,681	1,871	1.30%
Professional & Contracted Services	425,712	425,402	417,596	699,302	281,706	67.46%
Supplies and Materials	360,545	853,200	908,446	190,400	(718,046)	-79.04%
Other Operating Costs	139,957	41,754	678.12	15.36	73.44	ref 116.64 231.72 53.4 80.4l & Contracte
						-79.04%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
95 Payments to JJAEP						
Professional & Contracted Services	91,000	90,000	65,000	65,000	-	0.00%
Total	<u>91,000</u>	<u>90,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>0.00%</u>
97 Tax Increment Financing						
Other Operating Costs	192,714	205,000	165,000	161,150	(3,850)	-2.33%
Total	<u>192,714</u>	<u>205,000</u>	<u>165,000</u>	<u>161,150</u>	<u>(3,850)</u>	<u>-2.33%</u>
99 Other Intergovernmental Charges						
Professional & Contracted Services	613,003	625,000	640,000	660,000	20,000	3.13%
Total	<u>613,003</u>	<u>625,000</u>	<u>640,000</u>	<u>660,000</u>	<u>20,000</u>	<u>3.13%</u>
00 Operating Transfers	-	-	6,477,757	3,700,000	(2,777,757)	-42.88%
TOTAL EXPENDITURES	<u><u>\$169,351,142</u></u>	<u><u>\$180,645,839</u></u>	<u><u>\$192,061,912</u></u>	<u><u>\$185,974,220</u></u>	<u><u>(\$6,087,692)</u></u>	<u><u>-3.17%</u></u>
<u>All Functions</u>						
Payroll	145,464,436	\$149,344,279	\$150,763,279	157,946,101	\$7,182,822	4.76%
Professional & Contracted Services	9,739,794	16,288,417	13,891,843	12,063,150	(1,828,693)	-13.16%
Supplies and Materials	9,037,250	11,066,196	12,134,123	8,302,498	(3,831,625)	-31.58%
Other Operating Costs	2,618,861	2,847,394	2,990,534	2,991,868	1,334	0.04%
Debt Service	253,363	111,150	145,000	331,000	186,000	128.28%
Capital Outlay	2,237,438	988,403	5,659,376	639,603	(5,019,773)	-88.70%
Operating Transfers	-	-	6,477,757	3,700,000	(2,777,757)	-42.88%
Totals	<u><u>\$169,351,142</u></u>	<u><u>\$180,645,839</u></u>	<u><u>\$192,061,912</u></u>	<u><u>\$185,974,220</u></u>	<u><u>(\$6,087,692)</u></u>	<u><u>-3.17%</u></u>



	2012-13	2013-14	2013-14	2014-15		
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget	Change from 2013-14 Revised Budget	Percent Incr(decr) over 13-14 Revised Budget
Property Value Estimates	\$ 7,179,065,201	\$ 7,599,580,080	\$ 7,377,271,417	\$ 7,552,112,750	\$ 174,841,333	2.37%
Tax Rate to Fund Operations	\$ 0.3950	\$ 0.3950	\$ 0.3950	\$ 0.3950	\$ -	0.00%
Student Attendance Estimates	22,376	22,589	22,597	23,049		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND ADOPTED BUDGET
JULY 1, 2014 THROUGH MARCH 31, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from 2013-14 Revised Budget	Percent Incr(decr) over 13-14 Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
REVENUES						
Local						
Student Breakfast	\$ 157,896	\$ 160,087	\$ 160,087	\$ 164,095	\$ 4,008	2.50%
Student Lunch	1,732,765	1,757,684	1,757,684	1,801,281	43,597	2.48%
Other	1,434,806	1,443,231	1,443,231	1,472,157	28,926	2.00%
Interest on Investments	4,534	-	-	4,500	4,500	100.00%
Total	<u>3,330,001</u>	<u>3,361,002</u>	<u>3,361,002</u>	<u>3,442,033</u>	<u>81,031</u>	<u>2.41%</u>
State						
State Matching	77,222	65,000	65,000	77,221	12,221	18.80%
TRS On-Behalf	170,141	288,000	288,000	170,141	(117,859)	-40.92%
Total	<u>247,363</u>	<u>353,000</u>	<u>353,000</u>	<u>247,362</u>	<u>(105,638)</u>	<u>-29.93%</u>
Other Financing Sources						
Federal Breakfast/Lunch Reimb.	7,324,886	7,175,351	7,175,351	7,395,461	220,110	3.07%
USDA Commodities	629,103	600,000	760,000	725,000	(35,000)	-4.61%
Total	<u>7,953,989</u>	<u>7,775,351</u>	<u>7,935,351</u>	<u>8,120,461</u>	<u>185,110</u>	<u>2.33%</u>
Total Revenues	<u>11,531,353</u>	<u>11,489,353</u>	<u>11,649,353</u>	<u>11,809,856</u>	<u>160,503</u>	<u>1.38%</u>
EXPENDITURES						
Food Service						
Payroll	4,307,251	4,700,001	4,383,616	4,672,500	288,884	6.59%
Contracted Services	1,010,309	1,035,700	1,035,700	1,012,900	(22,800)	-2.20%
Supplies and Materials	5,321,611	5,410,900	5,370,900	5,482,918	112,018	2.09%
Other Operating Costs	17,076	20,600	20,600	20,600	-	0.00%
Capital Outlay	648,002	600,000	1,116,385	600,000	(516,385)	-46.26%
Total Expenditures	<u>11,304,249</u>	<u>11,767,201</u>	<u>11,927,201</u>	<u>11,788,918</u>	<u>(138,283)</u>	<u>-1.16%</u>
Increase / (Decrease) In Fund Balance	227,104	(277,848)	(277,848)	20,938		
Fund Balance - July 1 (Beginning)	<u>3,626,251</u>	<u>3,853,355</u>	<u>3,853,355</u>	<u>3,575,507</u>		
Fund Balance - June 30 (Ending)	<u>\$ 3,853,355</u>	<u>\$ 3,575,507</u>	<u>\$ 3,575,507</u>	<u>\$ 3,596,445</u>		
Percent of Operating Expenditures	34.09%	30.39%	29.98%	30.51%		

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
2014-2015 ADOPTED BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Proposed 2014-15 Budget	Adopted 2014-15 Budget Per Student	Percent Of Total	2013-14 Revised Budget	2013-14 Budget Per Student	Percent Of Total
Instruction \$	119,683,827 \$	4,867	52.05%	\$ 117,408,811	4,834	49.74%
Instructional Support	28,682,289	1,166	12.47%	27,952,275	1,151	11.84%
Central Administration	5,224,868	212	2.27%	4,932,150	203	2.09%
District Operations	38,919,038	1,583	16.92%	44,836,722	1,846	18.99%
Debt Service	32,527,284	1,323	14.14%	32,206,741	1,326	13.64%
Other Functions	4,922,116	200	2.14%	8,714,148	359	3.69%
	<u>\$ 229,959,422</u>	<u>\$ 9,352</u>	<u>100.00%</u>	<u>\$ 236,050,854</u>	<u>9,719</u>	<u>100.00%</u>

This report is provided in accordance with the provisions of House Bill 1. The budget reflects current data as of June 1, 2014.

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