

2021-22 ADOPTED BUDGET
GENERAL FUND
CHILD NUTRITION FUND
DEBT SERVICE FUND

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2021 THROUGH JUNE 30, 2022**

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 12,817,646,681		\$ 12,817,646,681	\$ 12,817,646,681
Tax Rate to Fund Operations	\$ 0.94450		\$ 0.4139	\$ 1.3584
Student Attendance Estimates	21,913		21,913	21,913
REVENUES				
Property Tax Revenue	\$ 113,396,431	\$ -	\$ 49,823,618	\$ 163,220,049
Other Local Revenue	1,957,050	2,542,088	40,000	4,539,138
State Program Revenues	96,279,130	283,000	667,740	97,229,870
Federal Program Revenues	5,075,000	8,141,873	-	13,216,873
Other Resources	-	-	-	-
Total Revenues	216,707,611	10,966,961	50,531,358	278,205,930
EXPENDITURES				
11 Instruction	129,298,229			129,298,229
12 Instructional Resources & Media	2,993,753			2,993,753
13 Staff Development	6,828,515			6,828,515
21 Instructional Administration	3,107,611			3,107,611
23 School Administration	13,889,436			13,889,436
31 Guidance and Counseling	9,997,974			9,997,974
32 Social Services	312,420			312,420
33 Health Services	2,990,173			2,990,173
34 Student Transportation	5,432,822			5,432,822
35 Food Service	-	10,544,025		10,544,025
36 Co-Curricular Activities	5,594,555			5,594,555
41 General Administration	7,074,522			7,074,522
51 Plant Maintenance & Operations	23,444,265			23,444,265
52 Security	1,546,099			1,546,099
53 Data Processing	5,309,296			5,309,296
61 Community Service	299,039			299,039
71 Debt Service	9,783		50,531,358	50,541,141
81 Capital Outlay	40,000			40,000
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	50,000			50,000
97 Tax Increment Financing	-			-
99 Other Intergovernmental Charges	783,000			783,000
00 Operating Transfers Out	-	-	-	-
Total Expenditures	219,578,492	10,544,025	50,531,358	280,653,875
REFUNDINGS & PREPAYMENTS				
Net Effect	-	-	-	-
Net Increase / (Decrease) In Fund Balance	(2,870,881)	422,936	-	(2,447,945)
Fund Balance - July 1 (Beginning)	71,584,861	2,594,315	29,783,990	103,963,166
Fund Balance - June 30 (Ending)	\$ 68,713,980	\$ 3,017,251	\$ 29,783,990 *	\$ 101,515,221
Percent of Operating Expenditures	31.29%	28.62%	58.94%	

**Since tax collections for the new year do not begin until October, the fund balance must be large enough to cover the August payment of \$9,149,494



	2020-21	2020-21	2021-22		
	Adopted Budget	Revised Budget	Adopted Budget		
Property Value Estimates	<u>\$ 12,205,984,830</u>	<u>\$ 12,207,282,533</u>	<u>\$ 12,817,646,681</u>	<u>\$ 610,364,148</u>	5.0%
Tax Rate to Fund Operations	<u>\$ 0.9578</u>	<u>\$ 0.9664</u>	<u>\$ 0.9445</u>	<u>\$ (0.0219)</u>	-2.3%
Student Attendance Estimates	<u>21,485</u>	<u>21,913</u>	<u>21,913</u>	<u>0</u>	0.0%
REVENUES					
Local					
Property Taxes - Current	\$ 110,467,207	\$ 110,294,547	\$ 112,896,431	\$ 2,601,884	2.36%
Property Taxes - Delinquent	500,000	500,000	500,000	-	0.00%
Penalty and Interest	750,000	1,050,000	750,000	(300,000)	-28.57%
Athletic Revenue-5752	322,500	222,500	322,500	100,000	44.94%
Tuition-5729 & 5739	147,550	147,550	147,550	-	0.00%
Rental of Facilities-5743	160,000	110,000	160,000	50,000	45.45%
Interest on Investments-5742	1,150,000	200,000	150,000	(50,000)	-25.00%
Other Local Revenue	427,000	427,000	427,000	-	0.00%
Total	113,924,257	112,951,597	115,353,481	2,401,884	2.13%
State					
Foundation/Per Capita	84,295,236	87,973,156	84,503,130	(3,470,026)	-3.94%
TRS On-Behalf	11,776,000	11,776,000	11,776,000	-	0.00%
Other State Revenues		247,829		(247,829)	-100.00%
Total					



	2020-21	2020-21	2021-22		
	Adopted Budget	Revised Budget	Adopted Budget	Change from 2020-21 Revised Budget	

EXPENDITURES

11 Instruction

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
23 School Administration					
Payroll	13,346,026	13,636,964	13,649,983	13,019	0.10%
Professional & Contracted Services	163,106	215,072	82,357	(132,715)	-61.71%
Supplies and Materials	102,229	143,350	92,739	(50,611)	-35.31%
Other Operating Costs	65,822	56,408	64,357	7,949	14.09%
Capital Outlay	-	-	-	-	0.00%
Total	<u>13,677,183</u>	<u>14,051,794</u>	<u>13,889,436</u>	<u>(162,358)</u>	<u>-1.16%</u>
31 Guidance and Counseling					
Payroll	8,226,251	9,215,736	9,112,435	(103,301)	-1.12%
Professional & Contracted Services	62,690	45,915	67,690	21,775	47.42%
Supplies and Materials	622,284	674,244	628,569	(45,675)	-6.77%
Other Operating Costs	129,010	196,218	189,280	(6,938)	-3.54%
Capital Outlay	-	-	-	-	0.00%
Total	<u>9,040,235</u>	<u>10,132,113</u>	<u>9,997,974</u>	<u>(134,139)</u>	<u>-1.32%</u>
32 Social Services					
Payroll	324,360	352,511	312,420	(40,091)	-11.37%
Professional & Contracted Services	-	-	-	-	0.00%
Supplies and Materials	-	262	-	(262)	0.00%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	<u>324,360</u>	<u>352,773</u>	<u>312,420</u>	<u>(40,353)</u>	<u>-11.44%</u>
33 Health Services					
Payroll	2,941,450	2,971,501	2,908,933	(62,568)	-2.11%
Professional & Contracted Services	9,000	9,000	9,000	-	0.00%
Supplies and Materials	70,631	127,461	69,810	(57,651)	-45.23%
Other Operating Costs	2,430	4,794	2,430	(2,364)	-49.31%
Capital Outlay	-	24,000	-	(24,000)	0.00%
Total	<u>3,023,511</u>	<u>3,136,756</u>	<u>2,990,173</u>	<u>(146,583)</u>	<u>-4.67%</u>



2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	
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**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
52 Security					
Payroll	118,941	156,627	120,950	(35,677)	-22.78%
Professional & Contracted Services	1,033,549	1,100,621	1,179,390	78,769	7.16%
Supplies and Materials	186,824	118,526	213,366	94,840	80.02%
Other Operating Costs	2,000	1,568	-	(1,568)	0.00%
Capital Outlay	32,393	136,526	32,393	(104,133)	-76.27%
Total	<u>1,373,707</u>	<u>1,513,868</u>	<u>1,546,099</u>	<u>32,231</u>	<u>2.13%</u>
53 Data Processing					
Payroll	2,869,220	2,803,997	2,913,708	109,711	3.91%
Professional & Contracted Services	1,580,213	1,594,516	1,366,579	(227,937)	-14.30%
Supplies and Materials	855,208	1,033,947	977,009	(56,938)	-5.51%
Other Operating Costs	55,700	59,145	32,000	(27,145)	-45.90%
Capital Outlay	70,000	104,398	20,000	(84,398)	-80.84%
Total	<u>5,430,341</u>	<u>5,596,003</u>	<u>5,309,296</u>	<u>(286,707)</u>	<u>-5.12%</u>
61 Community Services					
Payroll	181,584	181,204	156,039	(25,165)	-13.89%
Professional & Contracted Services	28,400	26,201	28,400	2,199	8.39%
Supplies and Materials	112,300	111,901	114,100	2,199	1.97%
Other Operating Costs	2,300	500	500	-	0.00%
Capital Outlay	-	6,710	-	(6,710)	-100.00%
Total	<u>324,584</u>	<u>326,516</u>	<u>299,039</u>	<u>(27,477)</u>	<u>-8.42%</u>
71 Debt Service					
Debt Service	121,649	121,649	9,783	(111,866)	-91.96%
Total	<u>121,649</u>	<u>121,649</u>	<u>9,783</u>	<u>(111,866)</u>	<u>-91.96%</u>
81 Capital Outlay					
Payroll	40,000	41,523	40,000	(1,523)	-3.67%
Capital Outlay	-	-	-	-	0.00%
Total	<u>40,000</u>	<u>41,523</u>	<u>40,000</u>	<u>-</u>	<u>0.00%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
93 Payment to Fiscal Agent					
Other Operating Costs	577,000	519,325	577,000	57,675	0.00%
Total	<u>577,000</u>	<u>519,325</u>	<u>577,000</u>	<u>57,675</u>	<u>0.00%</u>
95 Payments to JJAEP					
Professional & Contracted Services	50,000	25,000	50,000	25,000	100.00%
Total	<u>50,000</u>	<u>25,000</u>	<u>50,000</u>	<u>25,000</u>	<u>100.00%</u>
97 Tax Increment Financing					
Other Operating Costs	-	-	-	-	0.00%
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
99 Other Intergovernmental Charges					
Professional & Contracted Services	798,000	798,000	783,000	(15,000)	-1.88%
Total	<u>798,000</u>	<u>798,000</u>	<u>783,000</u>	<u>(15,000)</u>	<u>-1.88%</u>
00 Operating Transfers	-	6,001,804	-	-	0.00%
TOTAL EXPENDITURES	<u>\$ 215,879,564</u>	<u>\$ 229,766,346</u>	<u>\$ 219,578,492</u>	<u>\$ (10,187,854)</u>	<u>-4.43%</u>
<u>All Functions</u>					
Payroll	\$ 186,740,700	\$ 190,106,191	\$ 189,703,335	\$ (402,856)	-0.21%
Professional & Contracted Services	13,577,101	13,530,437	13,078,397	(452,040)	-3.34%
Supplies and Materials	10,253,886	13,313,060	11,022,362	(2,290,698)	-17.21%
Other Operating Costs	4,838,835	4,395,377	5,331,856	936,479	21.31%
Debt Service	121,649	121,649	9,783	(111,866)	-91.96%
Capital Outlay	347,393	2,297,828	432,759	(1,865,069)	-81.17%
Operating Transfers	-	6,001,804	-	(6,001,804)	-100.00%
Totals	<u>\$ 215,879,564</u>	<u>\$ 229,766,346</u>	<u>\$ 219,578,492</u>	<u>\$ (10,187,854)</u>	<u>-4.43%</u>



	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
REVENUES					
Local					
Student Breakfast	\$ 149,762	\$ 10,000	\$ 117,470	\$ 107,470	1074.70%
Student Lunch	1,620,855	100,000	1,344,795	1,244,795	1244.80%
Other	1,275,476	500,000	1,074,823	574,823	114.96%
Interest on Investments	83,547	5,000	5,000	-	0.00%
Total	3,129,640	615,000	2,542,088	1,927,088	313.35%
State					
State Matching	95,992	57,765	58,000	235	0.41%
TRS On-Behalf	197,815	197,815	225,000	27,185	13.74%
Total	293,807	255,580	283,000	27,420	10.73%
Federal					
Federal Breakfast/Lunch Reimb.	7,442,371	7,995,238	7,053,873	(941,365)	-11.77%
CARES		850,000	-	(850,000)	-100.00%
USDA Commodities	852,067	852,067	1,088,000	235,933	27.69%
Total	8,294,438	9,697,305	8,141,873	(1,555,432)	-16.04%
Total Revenues	11,717,885	10,567,885	10,966,961	399,076	3.78%
EXPENDITURES					
Food Service					
Payroll	5,171,819	5,171,819	5,175,494	3,675	0.07%
Contracted Services	102,543	102,543	101,943	(600)	-0.59%
Supplies and Materials	6,102,599	4,602,599	5,151,988	549,389	11.94%
Other Operating Costs	15,600	15,600	14,600	(1,000)	-6.41%
Capital Outlay	2,000,000	2,213,243	100,000	(2,113,243)	-95.48%
Total Expenditures	13,392,561	12,105,804	10,544,025	(1,561,779)	-12.90%
Increase / (Decrease) In Fund Balance	(1,674,676)	(1,537,919)	422,936		
Fund Balance - July 1 (Beginning)	4,132,234	4,132,234	2,594,315		
Fund Balance - June 30 (Ending)	\$ 2,457,558	\$ 2,594,315	\$ 3,017,251		
Percent of Operating Expenditures	18.35%	21.43%	282r95c		



	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
Property Value Estimates	\$ 12,205,984,830	\$ 12,207,282,533	\$ 12,817,646,681	\$ 610,364,148	5.00%
Tax Rate to Fund Operations	\$ 0.4139	\$ 0.4139	\$ 0.4139	-	0.00%
Student Attendance Estimates	21,485	21,913	21,913	0	0.00%

REVENUES

Local					
Property Taxes - Current	\$ 47,736,873	\$ 47,238,113	\$ 49,473,618	\$ 2,235,505	4.73%
Property Taxes - Delinquent	180,000	180,000	180,000	-	0.00%
Penalty and Interest	170,000	170,000	170,000	-	0.00%
Interest on Investments	200,000	30,000	40,000	10,000	33.33%
Total	48,286,873	47,618,113	49,863,618	2,245,505	4.72%
State					
IFA/EDA	644,568	1,043,841	667,740	(376,101)	-36.03%
Total	644,568	1,043,841	667,740	(376,101)	-36.03%
Total Revenues	48,931,441	48,661,954	50,531,358	1,869,404	3.84%

EXPENDITURES

Debt Service					
Principal	24,479,600	24,479,599	30,858,798	6,379,199	26.06%

30,000 8201(- 4.73% 9896,0000369.3(-)TJ9.1201 0 TD[50,531,358,869,404]TJ5.126890TJ6.000125TDF.0003 12,506,085,189(0.749)TJ6.482378R2.56TD-00832,439

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
2021-22 BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Adopted 2021-22 Budget	Proposed Adopted 2021-22 Budget Per Student	Percent Of Total	2020-21 Revised Budget	2020-21 Per Student	Percent Of Total
Instruction	\$ 139,170,497	\$ 6,097	49.59%	\$ 141,673,438	\$ 6,346	49.95%
Instructional Support	35,892,169	1,572	12.79%	37,240,149	1,668	13.13%
Central Administration	7,074,522	310	2.52%	7,011,441	314	2.47%
District Operations	46,276,507	2,027	16.49%	48,138,305	2,156	16.97%
Debt Service	50,541,141	2,214	18.01%	47,860,412	2,144	16.88%
Other Functions	1,699,039	74	0.61%	1,685,364	75	0.59%
	<u>\$ 280,653,875</u>	<u>\$ 12,295</u>	<u>100.00%</u>	<u>* \$ 283,609,109</u>	<u>\$ 12,703</u>	<u>100.00%</u>

The budget reflects current data as of June 14, 2021

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

APPENDIX

2021 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Birdville ISD
School District's Name

817-547-5700
Phone (*area code and number*)

6125 E. Belknap Street, Haltom City, TX 76117
School District's Address, City, State, ZIP Code

www.birdvilleschools.net
School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to

SECTION: NO-NEW-REV

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

Line No-New-Revenue Tax Rate Worksheet Amount/Rate

10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepoint growth, in-transit, or temporary disaster exemptions. Note that lowering the amount exempted for a certain exemption in 2021 does not

Table with multiple rows, mostly redacted with black bars. Visible text includes '10.' and '2020 taxable value lost because property first qualified for an exemption in 2021...'.

create a new exemption or reduce taxable value.

A. Absolute exemptions. Use 2020 market value: 802,235

B. Partial exemptions. 2021 exemption amount or 2021 exempted amount less 2020 exemption amount or 2020 exempted amount: 21,254,910

Table with multiple rows, mostly redacted with black bars. This section appears to be a continuation of the table from the previous section.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Date

20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19. SECTION 2: Voter-approval Tax Rate	\$ 10,883,268,495
21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$ 0
22. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	\$ 239,422,810
23. Total adjustments to the 2021 taxable value. Add lines 21 and 22.	\$ 239,422,810
24. Adjusted 2021 taxable value. Subtract line 23 from line 20.	\$ 10,643,845,685
25. 2021 MMP rate. Divide line 16 by line 24 and multiply by 100	1.800400

29. Total 2021 debt to be paid with property tax revenue.

Debt means the interest and principal that will be paid on debts that:

- (1) Are paid by property taxes;
- (2) Are secured by property taxes;
- (3) Are scheduled for payment over a period longer than one year; and
- (4) Are not classified in the school district's budget as M&O expenses.

A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts

meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28

Enter debt amount: \$ 50,850,438

B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0

38. **2021 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet*.

\$ 0

39. **Additional rate for collection cost.** Districts with 2021 taxable value less than \$100 million

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