

2022-23 ADOPTED BUDGET
GENERAL FUND
CHILD NUTRITION FUND
DEBT SERVICE FUND



	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	<u>\$ 13,741,423,926</u>		<u>\$ 13,741,423,926</u>	<u>\$ 13,741,423,926</u>
Tax Rate to Fund Operations	<u>\$ 0.89780</u>		<u>\$ 0.4139</u>	<u>\$ 1.3117</u>
Student Attendance Estimates	<u>20,862</u>		<u>20,862</u>	<u>20,862</u>

REVENUES

Property Tax Revenue





2020-21

2021-22

2021-22



**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from	Percent
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget	2021-22 Revised Budget	Incr(decr) Over 2021-22 Revised Budget
23 School Administration						
Payroll	13,369,303	13,649,983	12,782,300	12,923,862	141,562	1.11%
Professional & Contracted Services	36,298	82,357	74,433	47,062	(27,372)	-36.77%
Supplies and Materials	77,415	92,739	139,025	68,433	(70,592)	-50.78%
Other Operating Costs	29,464	64,357	76,495	60,562	(15,933)	-20.83%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>13,512,479</u>	<u>13,889,436</u>	<u>13,072,253</u>	<u>13,099,919</u>	<u>27,666</u>	<u>0.21%</u>
31 Guidance and Counseling						
Payroll	8,519,497	9,112,435	9,488,097	9,411,981	(76,116)	-0.80%
Professional & Contracted Services	41,513	67,690	134,883	55,477	(79,406)	-58.87%
Supplies and Materials	545,534	628,569	834,865	753,634	(81,231)	-9.73%
Other Operating Costs	47,845	189,280	58,488	32,375	(26,113)	-44.65%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>9,154,388</u>	<u>9,997,974</u>	<u>10,516,333</u>	<u>10,253,467</u>	<u>(262,867)</u>	<u>-2.50%</u>
32 Social Services						
Payroll	293,501	312,420	337,420	320,873	(16,547)	-4.90%
Professional & Contracted Services	-	-	-	-	-	0.00%
Supplies and Materials	212	-	-	-	-	0.00%
Other Operating Costs	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>293,713</u>	<u>312,420</u>	<u>337,420</u>	<u>320,873</u>	<u>(16,547)</u>	<u>-4.90%</u>
33 Health Services						
Payroll	2,714,197	2,908,933	2,918,380	3,028,792	110,412	3.78%
Professional & Contracted Services	7,278	9,000	9,392	8,500	(892)	-9.50%
Supplies and Materials	92,298	69,810	61,735	65,151	3,416	5.53%
Other Operating Costs	3,826	2,430	10,100	2,630	(7,470)	-73.96%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,817,598</u>	<u>2,990,173</u>	<u>2,999,607</u>	<u>3,105,073</u>	<u>105,466</u>	<u>3.52%</u>



2020-21 Audit	2021-22 Adopted Budget	2021-22 Final Revised Budget	2022-23 Adopted Budget	Change from	
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**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from	Percent
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget	2021-22 Revised Budget	Incr(decr) Over 2021-22 Revised Budget
52 Security						
Payroll	97,002	120,950	146,866	586,656	439,790	299.45%
Professional & Contracted Services	1,058,031	1,179,390	1,222,722	1,138,274	(84,448)	-6.91%
Supplies and Materials	103,461	213,366	190,406	117,757	(72,649)	-38.15%
Other Operating Costs	1,233	-	1,600	-	(1,600)	0.00%
Capital Outlay	125,407	32,393	75,517	31,393	(44,124)	-58.43%
Total	1,385,133	1,546,099	1,637,110	1,874,080	236,970	14.47%
53 Data Processing						
Payroll	2,730,149	2,913,708	3,055,832	3,041,706	(14,126)	-0.46%
Professional & Contracted Services	1,412,523	1,366,579	1,427,640	1,326,749	(100,891)	-7.07%
Supplies and Materials	1,023,496	977,009	943,654	735,262	(208,391)	-22.08%
Other Operating Costs	16,938	32,000	34,369	32,000	(2,369)	-6.89%
Capital Outlay	124,379	20,000	49,987	20,000	(29,987)	-59.99%
Total	5,307,485	5,309,296	5,511,482	5,155,718	(355,765)	-6.45%
61 Community Services						
Payroll	152,352	156,039	210,548	168,574	(41,974)	-19.94%
Professional & Contracted Services	16,898	28,400	28,400	28,400	-	0.00%
Supplies and Materials	46,728	114,100	121,361	114,100	(7,261)	-5.98%
Other Operating Costs	-	500	2,886	1,500	(1,386)	-48.02%
Capital Outlay	6,695	-	-	-	-	0.00%
Total	222,674	299,039	363,195	312,574	(50,621)	-13.94%
71 Debt Service						
Debt Service	119,721	9,783	442,261	9,783	(432,478)	-97.79%
Total	119,721	9,783	442,261	9,783	(432,478)	-97.79%

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GENERAL FUND EXPENDITURE BUDGET
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	2020-21	2021-22	2021-22	2022-23		Percent
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget	Change from 2021-22 Revised Budget	Incr(decr) Over 2021-22 Revised Budget
93 Payment to Fiscal Agent						
Other Operating Costs	509,325	577,000	527,000	577,000	50,000	9.49%
Total	509,325	577,000	527,000	577,000	50,000	9.49%
95 Payments to JJAEP						
Professional & Contracted Services	8,643	50,000	12,709	20,000	7,291	57.37%
Total	8,643	50,000	12,709	20,000	7,291	57.37%
97 Tax Increment Financing						0.00%
Other Operating Costs	-	-	-	-	-	0.00%
Total	-	-	-	-	-	0.00%
99 Other Intergovernmental Charges						
Professional & Contracted Services	716,689	783,000	783,000	804,000	21,000	2.68%
Total	716,689	783,000	783,000	804,000	21,000	2.68%
00 Operating Transfers	6,001,804	-	2,533,341	-	(2,533,341)	-100.00%
TOTAL EXPENDITURES	\$ 209,597,400	\$ 219,578,492	\$ 229,320,691	\$ 217,715,902	\$ (11,604,790)	-5.06%
<u>All Functions</u>						
Payroll	\$ 175,657,203	\$ 189,703,335	\$ 183,443,622	\$ 188,563,030	(6,340,108)	





	2020-21	2021-22	2021-22	2022-23		
	Audit	Adopted Budget	Revised Budget	Adopted Budget	Change from 2021-22 Revised Budget	Percent Increase/ (Decrease) over 2021-22 Revised Budget
Property Value Estimates	\$ 12,207,282,533	\$ 12,817,646,681	\$ 12,949,832,433	\$ 13,741,423,926	\$ 791,591,493	6.11%
Tax Rate to Fund Operations	\$ 0.4139	\$ 0.4139	\$ 0.4139	\$ 0.4139	-	0.00%
Student Attendance Estim<</MCID 218 >17.64 543nFund Ope-						

APPENDIX

29. Total 2022 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, 2022, verify if it meets the amended definition of debt before including it here.²⁸

Enter debt amount: 56,615,550

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

C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. . . . - \$ 933,793

D. Adjust debt: Subtract B and C from A. \$ 55,681,757

SECTION 3: Voter-Approval Tax Rate Payment for Pollution Control

30. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹ \$ 0

31. Adjusted 2022 debt. Subtract line 30 from line 29D. \$ 55,681,757

32. 2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If

the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰

- A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ 100 %
- B. Enter the 2021 actual collection rate 99.70 %
- C. Enter the 2020 actual collection rate 100.31 %
- D. Enter the 2019 actual collection rate 99.78 %

