



# Birdville ISD

6125 East Belknap • Haltom City, Texas 76117  
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## *2010-2011 Annual Budget*

*For the Period*

*July 1, 2010 to June 30, 2011*

**"Learning for All - *Whatever it takes*"**

# 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

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Dr. Jay Thompson	Associate Superintendent for Administration
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Dr. Quentin Burnett	Associate Superintendent for Finance
Julie Wallace	Executive Director of Technology

Document Prepared By:

Katie Bowman, CPA

Director of Business

# 2010-2011 Budget

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# 2010-2011 Budget



BIRDVILLE INDEPENDENT SCHOOL DISTRICT

The Honorable Board of Trustees  
Birdville ISD

Dear Board Members:

The 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

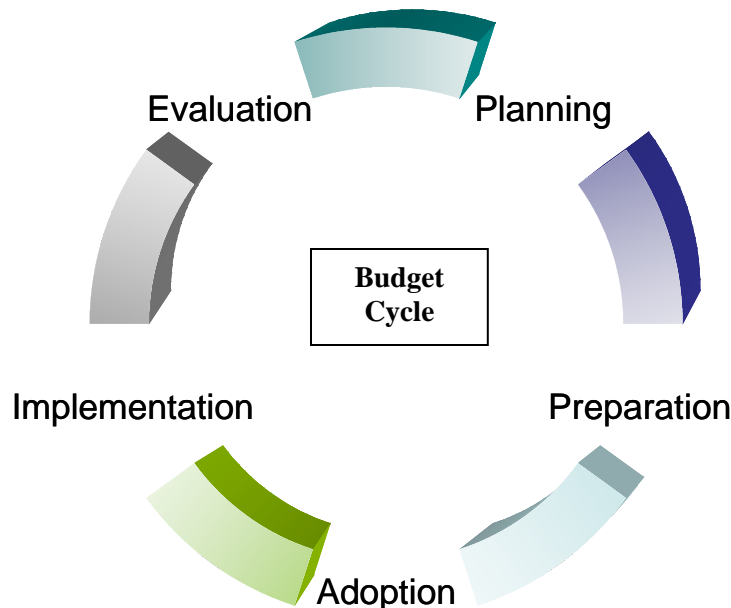
## Budget Development Process

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 develops programs to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocations are the **preparation** phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

The **adoption** stage of the budget process occurs in the month of June each year, prior to the start of the fiscal year on July 1<sup>st</sup>. The Board of Trustees has the responsibility of adopting the budget and setting the tax rate to support the budget. After adoption, the **implementation** of the budget is performed by the Business Department, with the cooperation of other District administrators. Implementation also includes establishing controls over revenues and expenditures, budget amendments, and informational reporting on the budget.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. **Evaluation** typically involves an examination of: how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. The evaluation culminates in the performance of the annual audit performed by an independent CPA firm.

In summary, budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.



# 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 D: Fifty percent of graduating seniors will have completed at least one AP course. Ninety-five percent of students will take the AP exam in each AP course for which they are enrolled. Seventy percent of tested AP students will score 3 or higher on at least one exam.

Objective E: The high school completion rate of all students in all student groups will be 95 percent.

Objective F: Two percent of graduating seniors will attain National Merit recognition.

Objective G: Eighty percent of first grade students and ninety percent of second grade students will demonstrate reading comprehension at grade level.

## **Goal II – Safe and Secure Schools: All classrooms, schools and facilities will be safe, secure, and nurturing places for students, staff and parents.**

Objective A: The district will report no work days lost due to job-related accidents. The number of student accidents resulting in injury will be reduced by 10 percent each year.

Objective B: Seventy-five percent of the district's employees will participate in a district-sponsored or other wellness program.

Objective C: Employee attendance rate will exceed 97 percent. Student attendance rate will exceed 96 percent.

Objective D: The number of serious student discipline offenses (Level IV, Student Code of Conduct) will be reduced by five percent each year.

Objective E: Ninety percent of students, parents and staff will consider their campus safe.

Objective F: Eighty percent of students in grades 7-12 will participate in at least one extracurricular activity.

Objective G: Teacher engagement will increase by .10 mean score annually as measured by the Gallup Q 12 Organizational Health Survey.

## **Goal III – Efficient and Effective Operations: BISD staff will implement systemic and systematic improvement practices in all departments and on all campuses.**

Objective A: All district departments and campuses will demonstrate Proficient or Advanced levels of continuous improvement implementation as measured by district systems checklists.

Objective B: All departments and campuses will demonstrate annually at least a ninety percent level of stakeholder satisfaction.

Objective C: The district will receive annually the highest possible performance rating (Superior Achievement) from the Financial Integrity Rating System of Texas (FIRST).

Objective D: The district will maintain Maintenance and Operating reserve funds equaling at least twenty percent of the district's Maintenance and Operating budget.

Objective E: District, departmental and campus budgets will align with district goals.

# 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 fund (\$26,296,464). State foundation program aid accounts for \$77,319,691 of the total general fund revenue of \$162,035,323. Of this \$77 million, the State of Texas is funding over \$10 million with federal SFSF ARRA funds. In addition, over \$10.1 million 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.

## **Federal SFSF ARRA Funds**

The Texas Education Agency has instructed districts to exclude from the general fund budget the portion of general fund revenues and expenditures funded with federal ARRA funds. The following worksheets include the federal ARRA funds for comparative purposes only.

# 2010-2011 Budget

## Assessed Property Valuation

The Tarrant Appraisal District (TAD) is responsible for assigning values to all taxable properties within BISD. The TAD certifies the appraisal roll on or about July 25 every year. The appraisal roll is based on the value of properties of the previous January 1<sup>st</sup>. Properties are required to be assessed at 100% of market value.

In addition to the TAD's assessed valuation, the Texas Comptroller of Public Accounts performs an annual Property Value Study to determine that the values assigned locally are within acceptable ranges. The state uses the results of this Property Value Study in the state funding calculations for Texas districts.

## Assessed Property Valuation

Description	Tax Roll 2006	Tax Roll 2007	Tax Roll 2008	Tax Roll 2009	Tax Roll 2010
Certified Value	\$6,769,623,280	\$7,056,288,961	\$7,549,781,778	\$7,464,425,651	\$6,917,299,894*
CPTD Value	\$6,494,053,394	\$6,845,303,942	\$7,351,273,358	\$7,339,421,066	\$7,434,683,515

\*The 2010 tax roll information is based on estimates received by TAD in May 2010. Certified values will be received around July 25, 2010. The Comptroller's Certified Value for the 2010 tax roll will be received in the spring of 2011. The District is currently projecting a decline in property values for the 2010-2011 fiscal year based on preliminary estimates from TAD.

## Tax Rates

The District levies taxes on properties within the limits of Birdville ISD. The proposed total tax rate for 2010-2011 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 1 each year and become delinquent on February 1.

**Maintenance and Operations Rate (M&O):** Taxes levied for the general operation of the District.

**Interest and Sinking Rate (I&S):** Taxes levied to pay for voter-approved bonded indebtedness of the District, usually for the construction and equipping of facilities.

<u>Description</u>	<b>Tax Rates</b>				
	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Proposed 2010-11</u>
Maintenance & Operations	\$ 1.3390	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400
Interest & Sinking	<u>.2260</u>	<u>.3650</u>	<u>.3700</u>	<u>.3650</u>	<u>.3950</u>
<b>Total Tax Rate</b>	<b>\$ 1.5650</b>	<b>\$ 1.4050</b>	<b>\$ 1.4100</b>	<b>\$ 1.4050</b>	<b>\$ 1.4350</b>

# 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 Business 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.

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Quentin S. Burnett, PhD.  
Associate Superintendent for Finance

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Katie Bowman, CPA  
Director of Business

# 2010-2011 Budget

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**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%	

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

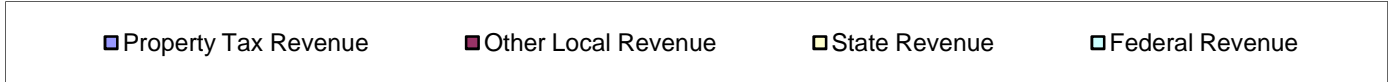
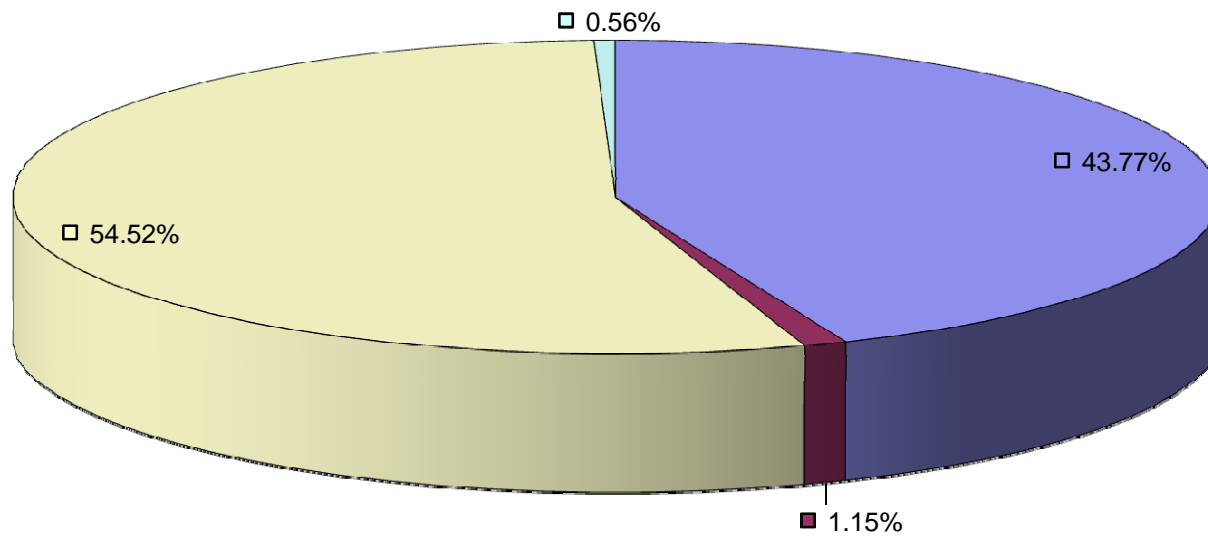
**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND ADOPTED BUDGET  
JULY 1, 2010 THROUGH JUNE 30, 2011**

	2009-2010 **	2009-2010 **	2010-2011 **	2010-2011 Change 10-11	Incr / (Decr)
	Adopted Budget	Final Revised Budget	Adopted Budget	Adopted Budget to 09-10 Final Revised Budget	
Property Value Estimates	\$ 7,464,425,651	\$ 7,572,389,694	\$ 6,917,299,894	\$ (655,089,800)	-8.65%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ -	0.00%
Student Attendance Estimates	21,279	21,403	21,617	214	1.00%
<b>REVENUES</b>					
<b>Local</b>					
Property Taxes - Current	\$ 73,887,855	\$ 74,986,867	\$ 68,762,336	\$ (6,224,531)	-8.30%
Property Taxes - Delinquent	810,150	810,150	810,150	-	0.00%
Penalty and Interest	650,000	650,000	650,000	-	0.00%
Athletic Revenue	450,000	450,000	416,000	(34,000)	-7.56%
Tuition	381,500	381,500	365,000	(16,500)	-4.33%
Rental of Facilities	110,000	135,000	110,000	(25,000)	-18.52%
Interest on Investments	1,250,000	500,000	750,000	250,000	50.00%
Other Local Revenue	200,000	259,360	204,000	(55,360)	-21.34%
<b>Total</b>	<b>77,739,505</b>	<b>78,172,877</b>	<b>72,067,486</b>	<b>(6,105,391)</b>	<b>-7.81%</b>
<b>State</b>					
Foundation/Per Capita	66,835,759	61,145,455	67,115,863	5,970,408	9.76%
ARRA GF Revenue	3,912,593	9,348,080 *	10,203,828	855,748	9.15%
TRS On-Behalf	9,311,985	10,137,185	10,137,185	-	0.00%
Other State Revenues	35,296	-	-	-	0.00%
<b>Total</b>	<b>80,095,633</b>	<b>80,630,720</b>	<b>87,456,876</b>	<b>6,826,156</b>	<b>8.47%</b>
<b>Federal</b>					
Indirect Cost	200,000	275,000	275,000	-	0.00%
ROTC	240,000	250,000	250,000	-	0.00%
SHARS	65,000	345,000	350,000	5,000	1.45%
MAC	6,000	6,000	25,000	19,000	316.67%
<b>Total</b>	<b>511,000</b>	<b>876,000</b>	<b>900,000</b>	<b>24,000</b>	<b>2.74%</b>
<b>Operating Transfers &amp; Other Resources</b>					
Operating Leases	401,000	600,000	-	(600,000)	-100.00%
Operating Transfers In	-	-	-	-	0.00%
<b>Total</b>	<b>401,000</b>	<b>600,000</b>	<b>-</b>	<b>(600,000)</b>	<b>-100.00%</b>
<b>Total Revenues</b>	<b>158,747,138</b>	<b>160,279,597</b>	<b>160,424,362</b>	<b>144,765</b>	<b>0.09%</b>
<b>Total Expenditures and Uses</b>	<b>159,124,911</b>	<b>162,697,327</b>	<b>161,184,014</b>	<b>(1,513,313)</b>	
<b>Revenues Over(Under) Expend. and (Uses)</b>	<b>(377,773)</b>	<b>(2,417,730)</b>	<b>(759,652)</b>	<b>1,658,078</b>	
<b>Estimated Fund Balance (July 1)</b>	<b>47,196,384</b>	<b>47,196,384</b>	<b>44,778,654</b>		
<b>Estimated Ending Fund Balance (June 30)</b>	<b>\$ 46,818,611</b>	<b>\$ 44,778,654</b>	<b>\$ 44,019,002</b>		
<b>Percent of Operating Expenditures</b>	<b>29.42%</b>	<b>27.52%</b>	<b>27.31%</b>		

\* The federally funded portion of the general fund budget is included for comparative purposes only.

\*\* Does not include High School Allotment

# 2010-2011 Adopted General Fund Revenue



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

	2009-2010 Adopted Budget	2009-2010 Final Revised Budget	2010-2011 Adopted 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>

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

	2009-2010 Adopted Budget	2009-2010 Final Revised Budget	2010-2011 Adopted Budget	2010-2011 Change from 2009-2010 Revised Budget	Percent Incr (decr) over 09-10
<b>32 Social Services</b>					
Payroll	153,987	164,487	164,487	-	0.00%
Professional & Contracted Services	250	250	275	25	10.00%
Supplies and Materials	2,500	2,500	2,500	-	0.00%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>156,737</u>	<u>167,237</u>	<u>167,262</u>	<u>25</u>	<u>0.01%</u>
<b>33 Health Services</b>					
Payroll	2,177,535	2,224,085	2,263,985	39,900	1.79%
Professional & Contracted Services	36,700	37,000	13,400	(23,600)	-63.78%
Supplies and Materials	82,752	79,745	79,917	172	0.22%
Other Operating Costs	14,851	18,051	14,731	(3,320)	-18.39%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>2,311,838</u>	<u>2,358,881</u>	<u>2,372,033</u>	<u>13,152</u>	<u>0.56%</u>
<b>34 Student Transportation</b>					
Payroll	2,978,900	2,993,900	2,939,750	(54,150)	-1.81%
Professional & Contracted Services	78,990	78,990	80,690	1,700	2.15%
Supplies and Materials	485,200	485,200	375,500	(109,700)	-22.61%
Other Operating Costs	59,000	59,000	66,500	7,500	12.71%
Capital Outlay	401,000	659,360	-	(659,360)	-100.00%
<b>Total</b>	<u>4,003,090</u>	<u>4,276,450</u>	<u>3,462,440</u>	<u>(814,010)</u>	<u>-19.03%</u>
<b>36 Co-Curricular Activities</b>					
Payroll	3,173,781	2,712,605	2,712,605	-	0.00%
Professional & Contracted Services	253,762	311,916	271,600	(40,316)	-12.93%
Supplies and Materials	609,972	679,414	635,612	(43,802)	-6.45%
Other Operating Costs	683,468	973,854	1,126,841	152,987	15.71%
Capital Outlay	3	3	3	-	0.00%
<b>Total</b>	<u>4,720,986</u>	<u>4,677,792</u>	<u>4,746,661</u>	<u>68,869</u>	<u>1.47%</u>
<b>41 General Administration</b>					
Payroll	3,418,775	3,511,543	3,570,122	58,579	1.67%
Professional & Contracted Services	751,805	691,027	735,630	44,603	6.45%
Supplies and Materials	117,162	121,062	124,662	3,600	2.97%
Other Operating Costs	318,230	336,340	399,560	63,220	18.80%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>4,605,972</u>	<u>4,659,972</u>	<u>4,829,974</u>	<u>170,002</u>	<u>3.65%</u>
<b>51 Plant Maintenance &amp; Operations</b>					
Payroll	9,653,227	9,688,227	9,726,587	38,360	0.40%
Professional & Contracted Services	6,071,552	6,071,552	6,047,152	(24,400)	-0.40%
Supplies and Materials	1,238,614	1,245,797	1,228,741	(17,056)	-1.37%
Other Operating Costs	367,028	367,028	368,811	1,783	0.49%
Capital Outlay	189,100	236,631	194,300	(42,331)	-17.89%
<b>Total</b>	<u>17,519,521</u>	<u>17,609,235</u>	<u>17,565,591</u>	<u>(43,644)</u>	<u>-0.25%</u>

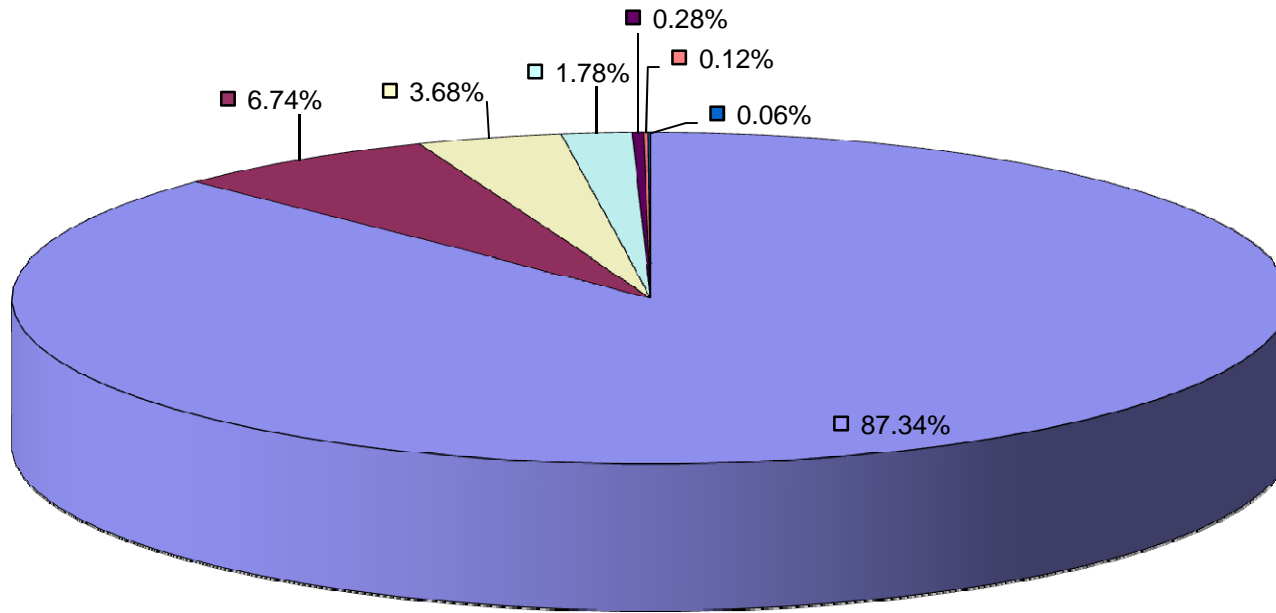
**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**ADOPTED GENERAL FUND BUDGET - EXPENDITURES**  
**JULY 1, 2010 THROUGH JUNE 30, 2011**

	2009-2010 Adopted Budget	2009-2010 Final Revised Budget	2010-2011 Adopted 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>	<u>60,000</u>	<u>85,000</u>	<u>92,000</u>	<u>7,000</u>	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%

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

	2009-2010 Adopted Budget	2009-2010 Final Revised Budget	2010-2011 Adopted Budget	2010-2011 Change from 2009-2010 Revised Budget	Percent Incr (decr) over 09-10
<b><u>All Functions</u></b>					
Payroll	\$138,698,964	\$140,145,753	\$140,771,169	625,416	0.45%
Professional & Contracted Services	10,936,473	10,829,048	10,870,251	41,203	0.38%
Supplies and Materials	5,946,027	6,484,319	5,930,799	(553,520)	-8.54%
Other Operating Costs	2,216,788	2,682,462	2,866,351	183,889	6.86%
Debt Service	676,555	480,000	459,140	(20,860)	-4.35%
Capital Outlay	590,104	1,990,745	194,304	(1,796,441)	-90.24%
Operating Transfers	60,000	85,000	92,000	7,000	8.24%
<b>Totals</b>	<b><u>\$159,124,911</u></b>	<b><u>\$162,697,327</u></b>	<b><u>\$161,184,014</u></b>	<b><u>(\$1,513,313)</u></b>	<b><u>-0.93%</u></b>

# 2010-2011 Adopted 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 Final Revised Budget	2010-2011 Adopted 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.

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

	2009-2010 Adopted Budget	2009-2010 Final Revised Budget	2010-2011 Adopted Budget	2010-2011 Change From 09-10 Revised Budget	Percent Incr (decr) over 09- 10 Revised
<b>REVENUES</b>					
<b>Local</b>					
Student Breakfast	228,000	228,000	257,300	29,300	12.85%
Student Lunch	2,407,000	2,407,000	2,429,000	22,000	0.91%
Other	1,422,500	1,422,500	1,389,300	(33,200)	-2.33%
Interest on Investments	42,200	42,200	32,000	(10,200)	-24.17%
<b>Total</b>	<b>4,099,700</b>	<b>4,099,700</b>	<b>4,107,600</b>	<b>7,900</b>	<b>0.19%</b>
<b>State</b>					
State Matching	68,000	68,000	68,000	-	0.00%
TRS On-Behalf	257,040	287,040	287,040	-	0.00%
<b>Total</b>	<b>325,040</b>	<b>355,040</b>	<b>355,040</b>	<b>-</b>	<b>0.00%</b>
<b>Other Financing Sources</b>					
Federal Breakfast/Lunch Reimb.	4,781,000	5,002,800	5,206,000	203,200	4.06%
USDA Commodities	550,000	550,000	500,000	(50,000)	-9.09%
<b>Total</b>	<b>5,331,000</b>	<b>5,552,800</b>	<b>5,706,000</b>	<b>153,200</b>	<b>2.76%</b>
<b>Total Revenues</b>	<b>9,755,740</b>	<b>10,007,540</b>	<b>10,168,640</b>	<b>161,100</b>	<b>1.61%</b>
<b>EXPENDITURES</b>					
<b>Food Service</b>					
Payroll	4,544,040	4,574,040	4,574,040	-	0.00%
Contracted Services	615,600	810,800	810,800	-	0.00%
Supplies and Materials	4,473,000	4,473,000	4,518,111	45,111	1.01%
Other Operating Costs	84,000	110,600	109,100	(1,500)	-1.36%
Capital Outlay	180,000	932,815	230,000	(702,815)	-75.34%
<b>Total Expenditures</b>	<b>9,896,640</b>	<b>10,901,255</b>	<b>10,242,051</b>	<b>(659,204)</b>	<b>-6.05%</b>
Increase / (Decrease) In Fund Balance	(140,900)	(893,715)	(73,411)	820,304	-91.79%
Fund Balance - July 1 (Beginning)	3,123,737	3,123,737	2,230,022	(893,715)	-28.61%
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 2,982,837</b>	<b>\$ 2,230,022</b>	<b>\$ 2,156,611</b>	<b>\$ (73,411)</b>	<b>-3.29%</b>
Percent of Operating Expenditures	30.14%	20.46%	21.06%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND ADOPTED BUDGET  
JULY 1, 2010 THROUGH JUNE 30, 2011**

	2009-2010 Adopted Budget	2009-2010 Final Revised Budget	2010-2011 Adopted Budget	2010-2011 Change 10-11 Adopted Budget to 09-10 Revised Budget	Percent Incr (decr) over 09- 10 Revised
<b>Property Value Estimates</b>	<u>\$ 7,464,425,651</u>	<u>\$ 7,572,389,694</u>	<u>\$ 6,917,299,894</u>	<u>\$ (655,089,800)</u>	<u>-8.65%</u>
<b>Tax Rate to Fund Operations</b>	<u>\$ 0.3650</u>	<u>\$ 0.3650</u>	<u>\$ 0.3950</u>	<u>\$ 0.030</u>	<u>8.22%</u>
<b>Student Attendance Estimates</b>	<u>21,279</u>	<u>21,403</u>	<u>21,617</u>	<u>214</u>	<u>1.00%</u>
<b>REVENUES</b>					
<b>Local</b>					
Property Taxes - Current	\$ 25,931,795	\$ 26,317,506	\$ 26,116,464	\$ (201,042)	-0.76%
Property Taxes - Delinquent	80,000	80,000	80,000	-	0.00%
Penalty and Interest	100,000	100,000	100,000	-	0.00%
Interest on Investments	100,000	15,000	35,000	20,000	133.33%
Miscellaneous Revenue	-	-	-	-	0.00%
<b>Total</b>	<u>26,211,795</u>	<u>26,512,506</u>	<u>26,331,464</u>	<u>(181,042)</u>	<u>-0.68%</u>
<b>State</b>					
IFA/EDA	320,000	545,078	462,282	(82,796)	-15.19%
<b>Total</b>	<u>320,000</u>	<u>545,078</u>	<u>462,282</u>	<u>(82,796)</u>	<u>-15.19%</u>
<b>Total Revenues</b>	<u>26,531,795</u>	<u>27,057,584</u>	<u>26,793,746</u>	<u>(263,838)</u>	<u>-0.98%</u>
Exp					
<b>EXPENDITURES</b>					
<b>Debt Service</b>					
Principal	17,643,899	17,643,899	10,795,647	(6,848,252)	-38.81%
Interest	9,774,358	9,774,358	16,492,141	6,717,783	68.73%
Other Debt Service Fees	30,000	30,000	30,000	-	0.00%
<b>Total Expenditures</b>	<u>27,448,257</u>	<u>27,448,257</u>	<u>27,317,788</u>	<u>(130,469)</u>	<u>-0.48%</u>
Increase / (Decrease) In Fund Balance	(916,462)	(390,673)	(524,042)	(133,369)	34.14%
Fund Balance - July 1 (Beginning)	6,883,632	6,883,632	6,492,959	(390,673)	-5.68%
<b>Fund Balance - June 30 (Ending)</b>	<u>\$ 5,967,170</u>	<u>\$ 6,492,959</u>	<u>\$ 5,968,917</u>	<u>\$ (524,042)</u>	<u>-8.07%</u>
<b>Percent of Total Expenditures and Uses</b>	<b>21.74%</b>	<b>23.66%</b>	<b>21.85%</b>		
<b>August Debt Service Payment</b>	<u>3,833,894</u>	<u>3,833,894</u>	<u>3,726,982</u>	***	
<b>Estimated Fund Balance 8/31</b>	<u>2,133,276</u>	<u>2,659,065</u>	<u>2,241,935</u>		
<b>Percent of Operating Expenditures</b>	<b>6.82%</b>	<b>8.50%</b>	<b>7.22%</b>		

\*\*\* The August debt service payment is due after the new budget has been passed in June. Since tax collections for the new year do not begin until October, the June 30 fund balance must be large enough to cover the August payment.

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**2010-2011 ADOPTED BUDGETS**  
**GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS**

Description	Adopted 2010-2011 Budget	Adopted 2010-2011 Budget Per Student	Percent Of Total	* 2009-2010 Revised Budget	2009-2010 Budget Per Student	Percent Of Total
Instruction	\$ 106,528,007	\$ 4,630	53.13%	\$ 106,738,980	\$ 4,685	52.58%
Instructional Support	25,929,709	1,127	12.93%	25,816,425	1,133	12.72%
Central Administration	4,829,974	210	2.41%	4,659,972	205	2.30%
District Operations	34,360,125	1,493	17.14%	35,762,791	1,570	17.62%
Debt Service	27,776,928	1,207	13.85%	27,928,257	1,226	13.76%
Other Functions	1,063,850	46	0.53%	2,096,350	92	1.03%
	<u>\$ 200,488,593</u>	<u>\$ 8,713</u>	<u>100.00%</u>	<u>\$ 203,002,775</u>	<u>\$ 8,911</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 14, 2010.

The expenditure categories listed above include the following:

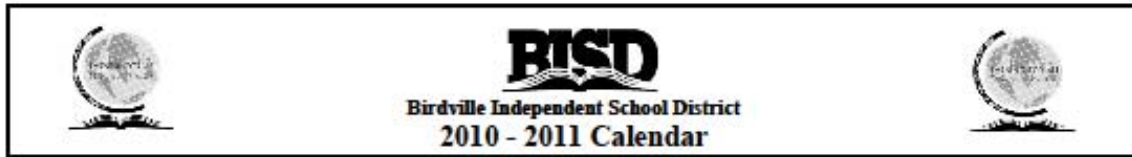
- Instruction* : General Instruction, Instructional Resources & Media, Staff Development, and Payments to JJAEP
- Instructional Support* : Instructional Administration, School Administration, Guidance & Counseling, Social Service Health Services, and Extra/Co-Curricular Activities
- Central Administration* : 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 Zon

\* The federally funded portion of the general fund budget is included for comparative purposes only.

# 2010-2011 Budget

## Appendix

# 2010-2011 Budget



**July**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**August**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	(23)	24	25	26	27	28
29	30	31				

**September**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**October**

S	M	T	W	T	F	S
					1	2
3	(4)	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
<sup>24</sup> / <sub>31</sub>	25	26	27	28	29	30

**November**

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	(15)	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**December**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	*20	21	22	23	24	25
26	27	28	29	30	31	

**Legend**

- holiday
- professional learning/student holiday
- teacher preparation/student holiday
- teacher preparation, half day
- Major Test Dates
- Graduation

( ) begin/end six weeks  
 \* inclement weather make-up  
 # Professional Learning alternate date

**Reporting Periods**

Aug. 23 - Oct. 1            29 days  
 Oct. 4 - Nov. 12           28 days  
 Nov. 15 - Jan. 14         32 days

**Fall Semester - 89 days**  
 Jan. 18 - Feb. 25         27 days  
 Feb. 28 - Apr. 15         30 days  
 Apr. 18 - May 27          29 days

**Spring Semester - 86 days**

**Key Dates**

August 16, 18-20 Professional Learning  
 August 17 Teacher preparation  
 August 23 First day of school  
 September 6 Labor Day holiday  
 Oct. 8, 11 Prof. Learning/Student Holiday  
 Nov. 24-26 Thanksgiving holiday  
 Dec. 20-31 Holiday Break  
 Jan. 13 - 14 1/2 Day/Teacher preparation  
 Jan. 15 Teacher preparation  
 Jan. 17 Martin Luther King holiday  
 Jan. 28 Prof. Learning/Student Holiday  
 Mar. 14-18 Spring Break  
 Apr. 22 Prof. Learning/Student Holiday  
 May 26-27 1/2 Day/Teacher preparation  
 May 27 Last day of school  
 May 28 Teacher preparation  
 May 29 Graduation  
 Dec. 20, Apr. 22 inclement Weather Makeup  
 May 7 Prof. Learning alternate date

**January**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	(18)	19	20	21	22
<sup>23</sup> / <sub>30</sub>	<sup>24</sup> / <sub>31</sub>	25	26	27	28	29

**February**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	(28)					

**March**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**April**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	(18)	19	20	21	*22	23
24	25	26	27	28	29	30

**May**

S	M	T	W	T	F	S
1	2	3	4	5	6	#7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**June**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

# 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**

A period of the end of which, and for which, financial statements are prepared; for example, July 1 through June 30. See also FISCAL PERIOD

### **ACCOUNTING PROCEDURE**

The arrangement of all processes which discover, record, and summarize financial information to produce financial statements and reports and to provide internal control.

### **ACCOUNTING SYSTEM**

The total structure of records and procedures which discover, record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

### **ACCRUAL BASIS**

The basis of accounting, under which revenues are recorded when earned, and expenditures are recorded as soon as they result in liabilities, regardless of when a revenue is actually received or a payment is actually made.

### **ACCRUE**

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

### **ADA**

Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate days attendance is divided by the number of days of instruction to compute average daily attendance. ADA is used in the formula to distribute funding to Texas public school districts.

### **ADMINISTRATION**

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency that are system-wide and not confined to one school subject, or narrow phase of school activity.

### **APPROPRIATION**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

# 2010-2011 Budget

## **ASSESSED VALUATION**

A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

## **AUDIT**

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

## **BALANCE SHEET**

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

## **BONDED DEBT**

The part of the school district debt which is covered by outstanding bonds of the district.

## **BUDGET**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

## **BUDGETARY CONTROL**

The control management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

## **BUILDINGS**

A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

## **CAPITAL OUTLAYS**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditure.

## **CAPITAL PROJECTS FUND**

A governmental fund type with budgetary control established to account for projects that are financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

## **CLASSIFICATION, FUNCTION**

A function represents a general operational area in a school district and groups together related activities; for example, instruction, campus administration, maintenance and operations, etc.

# 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.)

# 2010-2011 Budget

## **FISCAL PERIOD**

Includes any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

## **FISCAL YEAR**

Includes a twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year is July 1 through June 30.

## **FIXED ASSETS**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment. The district's current policy includes items of \$5,000 or more per unit value.

## **FUND**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

## **FUND BALANCE**

Fund balance is the excess assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations.

## **FURNITURE**

Those moveable items used for school operation that are not of a mechanical nature. Chairs, tables, desks, file cabinets, pictures, chalkboards, lamps, lockers and carpets, etc., are examples of furniture.

## **GENERAL FUND**

A fund group with budgetary control used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use by the local education agency. The General Fund is used to finance the ordinary operations of a governmental unit except those activities required to be accounted for in another fund.

## **GRANT**

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of specified function (for example, job training), but it is sometimes also for general purposes.

## **IMPROVEMENTS**

Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

## **INDEPENDENT AUDIT**

An audit performed by an independent auditor.

## **INSTRUCTION**

The activities dealing directly with the teaching of students or improving the quality of teaching.

# 2010-2011 Budget

## **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.

## **PERSONNEL, INSTRUCTIONAL ADMINISTRATION**

Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

## **PERSONNEL, MAINTENANCE**

Personnel on the school payroll who are primarily engaged in repair and upkeep of grounds, buildings, and equipment.

## **PROGRAM**

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function or project for which the District is responsible.

# 2010-2011 Budget

## **PROGRAM BUDGET**

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a traditional type of budget between the traditional character and object budget on the one hand, and the performance budget on the other.

## **REFINED ADA**

Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance. See also ADA.

## **RESERVED FUND BALANCE**

That portion of fund equity which is not available for appropriation or which has been legally separated for a specific purpose.

## **REVENUE**

The yield of taxes, tuition, interest earning, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

## **ROLLBACK RATE**

The rollback rate is a calculated maximum rate allowed by law without voter approval. If a school district adopts a rate that is higher than the rollback rate, school board trustees must hold an election to ask voters to approve the rate. School districts must publish their rollback rates in local newspapers, along with other information about budget and tax revenues in a notice titled *Notice of Public Meeting to Discuss Budget and Proposed Tax Rate*.

## **SPECIAL REVENUE FUND**

A governmental fund type with budgetary control, used to account for the proceeds of specific revenue sources, other than expendable trusts or for major capital projects that are legally restricted to expenditures for specified purposes.

## **TAX BASE**

The total value of all real, personal and mineral property in the District as of January 1<sup>st</sup> of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

## **TAXES**

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

## **TAX RATE**

Total tax rate is set by the Board of Trustees and is made up of two components: M&O and I&S rates. It is the amount levied for each \$100 of assessed valuation.

## **TAX ROLL**

The official list showing the amount of taxes levied against each taxpayer or property.

## **UNDESIGNATED FUND BALANCE**

For budget purposes, the undesignated fund balance is that portion of fund equity that is currently available for allocation.

# 2010-2011 Budget

## **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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