

Birdville Independent School District

Budget Book

2023-2024

Fiscal Year



www.birdvilleschools.net



6125 East Belknap Street
Haltom City, TX 76117

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Executive Summary



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EXECUTIVE SUMMARY

Mission

The mission of Birdville ISD is to ensure that all students position themselves to excel with integrity in an ever-changing global society through innovative and responsive learning environments.



Belief Statements

- We believe that human beings are complex with unique intellectual, social, emotional, and physical needs.
- We believe that every person is unique by design, with abilities, gifts, and talents.
- We believe that every person has inherent value and unique potential.
- We believe that all people are innately curious.
- We believe that relationships are an inherent human need.
- We believe that personal responsibility is essential and noble for all.
- We believe that family profoundly impacts who we become.
- We believe that character is developed through life experiences.
- We believe that with a privilege comes responsibility and accountability.
- We believe that a physically and emotionally safe environment encourages learning.
- We believe that learning is not limited by time or space.
- We believe that freedom is a universal desire to be promoted and preserved.
- We believe that values drive choices.
- We believe that change is constant.



Strategies

1. We will craft a system of innovative learning approaches, patterns, and practices that respond to the unique needs, interests, and talents of all students.
2. We will ensure a culture of integrity, service, and community committed to excellence, innovation, and responsiveness.
3. We will leverage the use of time, resources, and space to address the needs and learning goals of our students and community.
4. We will expand and enhance unique learning opportunities through strategic partnerships both in and outside of the district.

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Budget Document Purpose

This budget document represents the financial plan for the Birdville Independent School District for the 2023-2024 fiscal year. The budget was adopted by the Board of Trustees on June 22, 2023. The supporting tax rate was adopted on August 21, 2023, after certified property values were released by the Tarrant Appraisal District. The District's fiscal year began on July, 1, 2023, and ends on June 30, 2024.



This budget document includes the following major sections:

Executive Summary: The Executive Summary section highlights and summarizes important information included in the budget, and is designed to be an overview of the entire budget document.

Organizational Section: The Organizational Section defines how our District is structured, how our financial system functions, and explains our significant internal process. This section includes the financial policies and procedures used to adequately develop and administer the budget.

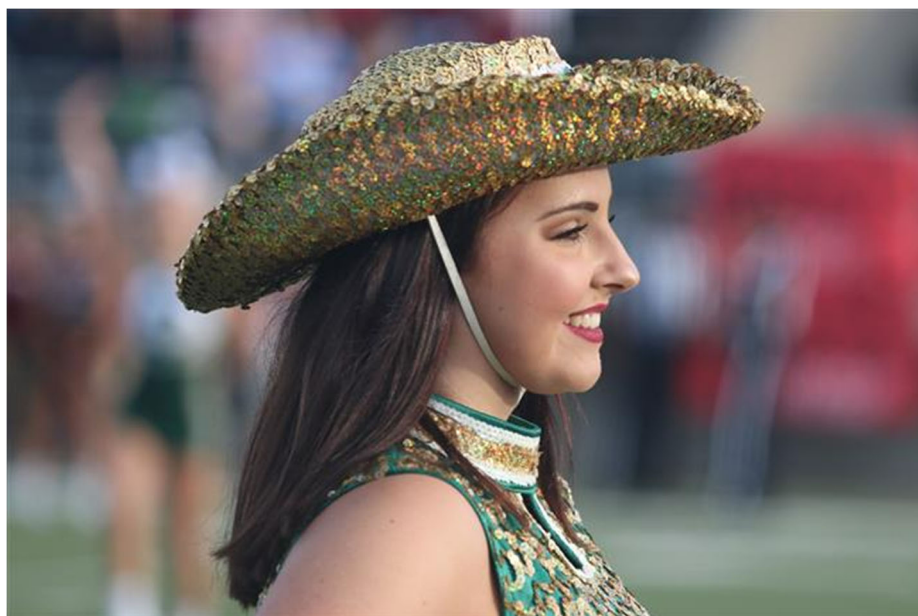
Financial Section: The Financial Section is the budget organized in a hierarchical order starting with the General Fund. Charts, tables, and graphs explain significant budget data. This section also contains the financial schedules that present the adopted budgets for the District, as well as comparisons to the previous year. Also included is additional explanation and analysis of significant changes from the prior year, as well as key financial trends that affect the adopted budgets and impact the District's fund balance.

Information Section: The Informational Section contains additional financial information such as account code explanations, terms often used in school finance, and other district related information. This section also includes financial information related to past and future budgets to help support the current budget.

The information included in this budget document has been organized to meet the Association of School Business Officials International (ASBO) Pathway to the Meritorious Budget Award (MBA) requirements. Birdville ISD is submitting the Executive Summary and Organizational Section for the award. The recipient of this award is required to publish a budget document that meets specific program criteria, and serves as a policy document, operational guide,

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financial plan, and communication device. The attainment of this award represents a significant accomplishment by a school entity and its management.



The allocation of resources is designed to maximize student achievement and cultivate a passion for learning in all of our students. Birdville ISD's strategic plan (District of Innovation; Portrait of a Graduate) is a five-year district undertaking which began in 2022 to align our district resources and focus with the

outcomes we expect from Birdville ISD students. Campus leadership is actively involved in preparing focused requests that target dollars to improve student performance.

This document will be utilized to provide timely and useful information concerning the past, current, and projected financial status of Birdville ISD in order to facilitate financial decisions that support the education of our students, as well as align with our belief statements and strategic plan. This document will also serve as the District's roadmap of resources used to achieve its mission. This document was prepared in such a way to better inform our community, the Board of Trustees, and our staff in regards to how our resources are being utilized, and what the District has set out to accomplish.



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Budget Process

The District operates on a fiscal year beginning on July 1 and ending on June 30. Budget planning is an integral part of overall program planning. The budget reflects the District's programs and activities, and provides the resources to implement them. In the budget planning process, general

educational goals, specific program goals, and alternatives for achieving goals are considered, as well as input from the District and campus-level planning and decision-making committees.

The Texas Education Code (Sections 44.002-44.006), the Texas Education Agency (Financial Accountability System Resource Guide and Commissioner Rules), and BISD Local Board Policy formulate the legal basis for Birdville ISD's budget development. The adopted budget provides the authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's purchasing procedures. The expenditure of funds must be in accordance with the adopted budget. The budget also serves as the foundation for the District's priorities and goals to be accomplished within the fiscal year.

It is the intent of the district to provide the most efficient mix of educational and financial resources to meet the goals and objectives outlined by the strategic plan and the Board of Trustees. The enrollment projections contained in this plan, projected property values, and the state's school funding system form the basis for significant budgetary decisions.

At a minimum, the Board of Trustees shall adopt a budget that includes the General Fund, Food Service Fund and Debt Service Fund. The budget shall be adopted at the function code level; therefore, any changes to the budget at the functional level shall be approved by the Board of Trustees prior to exceeding a functional expenditure category.



Budget Timeline

State law requires that every public independent school district in Texas prepare and file an annual budget of anticipated revenues and expenditures with the Texas Education Agency.

The budget process begins in December, and budget projection discussions begin to take place between March and May. The District must adopt a budget no later than June 30th each year. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The District must also publish a notice regarding the proposed budget on its website.

The final adopted budget shall be reported to the Texas Education Agency on an annual basis through the fall PEIMS (Public Education Information Management System) submission.

The Associate Superintendent for Financial and Auxiliary Services and Executive Director of Finance and Federal Programs shall be responsible to coordinate the development and adoption of the District budget.

Every campus and department shall be responsible for monitoring and amending their respective budget to ensure that it meets the identified needs of the campus or department. The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.

Significant Changes in Budget Process

There were no significant changes in the budget development process for the 2023-2024 budget year.

COVID-19 and Global Economy

The COVID-19 pandemic continues to impact our global economy, and the nation is on the cusp of a recession, if not already at the start of a recession. Despite the global economic crisis, Texas has remained strong. Property values continue to increase and population continues to climb; however, there is still an unresolved decline in attendance while the state is witnessing an increase in school-aged children. Regardless of what our economy reveals, Birdville ISD's mission and vision remain the same. Our responsibility to the BISD students is to provide them with an education that allows them to graduate exceptionally prepared for college, career, and citizenship. We are here to serve our more than 22,000 students and more than 3,000 staff members. The adopted budget assumes normal operations within expenditures; however, the budget recognizes a decrease in state aid, and resources will be directed appropriately to respond to the effects of the COVID-19 pandemic and other economic situations as they arise.

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Budget Development Calendar

PROJECTED DATES	2023-2024 BUDGET ACTIVITY	FACILITATOR
December 5,6,7, 2022	Initial budget meetings to distribute forms and instructions to campuses and department heads (1 hour meetings).	Exec Dir Fin & Fed Programs
December 12, 2022	All budget worksheets will be emailed to all department heads, campus principals, and secretaries.	Exec Dir Fin & Fed Programs
December 12, 2022 - January 27, 2023	Campus principals, department heads, and secretaries will develop budget and position proposals for 2023-2024.	Department Heads/ Principals
January 31, 2023	All completed budget forms, Personnel Request forms, and Position Review Request forms are due to the Finance Office. All forms should be sent electronically through email.	Department Heads/ Principals
February 10, 2023	Finance Office sends summary budget sheets and personnel requests to applicable Cabinet member for review and approval.	Exec Dir Fin & Fed Programs
February 10 - February 24, 2023	Cabinet members review and approve items on the budget worksheets and personnel requests for their departments and campuses.	Cabinet Members
February 2023	Board workshop to discuss preliminary 2023-24 budget – date to be determined by Superintendent and Board of Trustees.	Superintendent
February 2023	Cabinet meets with Principals/Directors to review all Budget documents including Position Reclassification, Extra Days, and Salary Review Forms submitted by departments/campuses.	Cabinet Members
March 1, 2023	Cabinet members or their secretaries email all approved budget worksheets to Finance Office.	Cabinet Members
March 3, 2023	Finance Office submits all Endorsed, FMRs, Budget Position and Position Review forms to appropriate departments.	Exec Dir Fin & Fed Programs
March 6-20, 2023	Finance Office compiles all budget worksheets and position requests for entire Cabinet review.	Exec Dir Fin & Fed Programs
March 24, 2023	Facilities, Purchasing, and HR submit to Finance Department pricing for endorse forms.	Facilities/Purchasing/ HR
March 28, 2023	Cabinet meets to begin review of budget worksheets and position requests.	Cabinet Members
March - May 2023	Finance Office works on salary projections and proposed salary increases.	Assoc Supt Fin / Exec Dir Fin & Fed
April 2023	Cabinet completes review and approval of all budget worksheets and new position requests.	Cabinet Members
April 2023	Cabinet completes review and approval of all reclassifications, extra days, and salary reviews.	Cabinet Members
May 2023	Department secretaries will enter final line item budgets into the Munis budget system (Finance Office will provide communication regarding the process). Campus budgets will be input by the Finance Office.	Assoc Supt Fin / Exec Dir Fin & Fed and Dept Secretaries
April - May 2023	Finance Office develops proposed budget worksheets for general fund, debt service fund, and child nutrition fund.	Assoc Supt Fin / Exec Dir Fin & Fed
May - June 2023	Board workshops – dates to be decided by Superintendent and Board of Trustees.	Superintendent
May 2023	Projection of 2023-24 revenue based on Preliminary values from Tarrant Appraisal District (TAD).	Assoc Supt Fin / Exec Dir Fin & Fed
June 2023	Certified estimates of property values received from TAD.	Assoc Supt Fin / Exec Dir Fin & Fed
June 22, 2023	Board Meeting to conduct public hearing and to adopt 2023-2024 budget	Superintendent

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District of Innovation

A District of Innovation is a concept passed by the 84th Legislative Session in House Bill 1842, that gives traditional independent school districts most of the flexibilities available to Texas' open-enrollment charter schools. To access these flexibilities, a school district must adopt an innovation plan, as set forth in Texas Education Code (TEC) Chapter 12A.

The Board of Trustees is committed to being intentionally responsive and providing students exceptional opportunities for learning, and believes in supporting innovation.



With the District of Innovation goals in place, BISD has been able to successfully develop the Birdville ISD Portrait of a Graduate. The Board, with the adoption of the Portrait of a Graduate, has the following vision to guide the District: *That all students be equipped with the knowledge, skills, and resources necessary to be empowered learners, global competitors, responsible citizens and innovative entrepreneurs.*

Birdville ISD's Local Innovation Plan is in effect from 2022-2027. The District of Innovation plan is a comprehensive educational program that is guided by and aligned with the Board's vision, mission, strategic priorities, and Strategic Plan for the District. This plan is reflected in the District's Strategic Plan.

The Board recognizes that for students to succeed in their future, schools must go beyond what has historically been limited to a set of credits that comprise graduation requirements. Learning must be at the heart of what schools are about. Learning has to be viewed by the students as being relevant, purposeful, interesting, engaging, and authentic to what will be their future. Last, there is a critical need to personalize learning so that the school experience is: responsive to what each student needs in order to be successful; thoughtful about what students find interesting; and aligned to their passions. The Board believes that while it is important to meet the credit requirements, there is a need to prepare students to be college, career, and life ready. All three of these are of equal importance and necessary for success.

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Staffing Summary

Student growth is the driving force behind personnel needs. The District goes through a very intentional process to ensure that our staff grows at an appropriate rate along with our

student population. Each year, the Human Resources Department has to evaluate the need for staffing changes and growth positions needed based on student enrollment and enrollment projections.



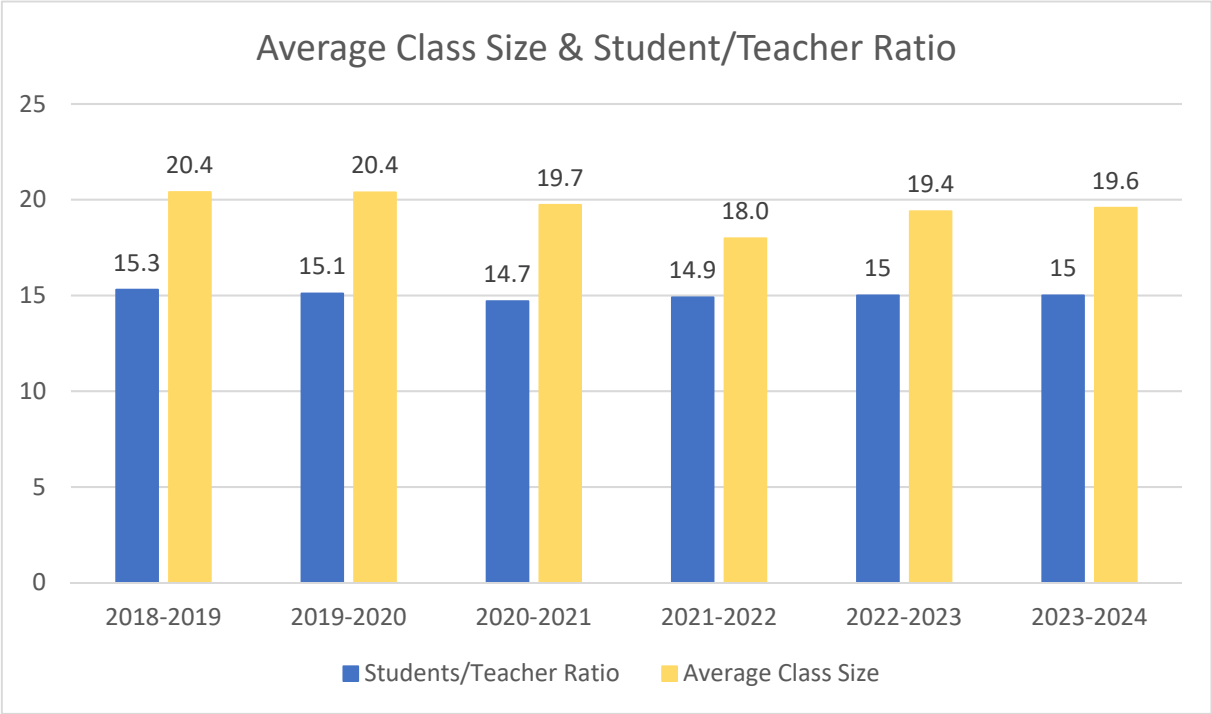
BISD Personnel Allocations					
	2019-20	2020-21	2021-22	2022-23	2023-24
Teachers	1560	1548	1513	1507	1549
Campus Admin	88	92	86	88	93
Central Admin	48	46	33	40	41
Prof Support	322	318	391	388	389
Educational Aides	319	317	344	321	339
Auxiliary Staff	699	701	672	648	698
Total Staff	3036	3022	3039	2991*	3109**
FTE Breakdown by Program					
<i>Basic Ed</i>	1177	1130	1121	1112	1128
<i>Gifted & Talented</i>	16	16	18	15	15
<i>Career & Tech</i>	77	89	92	90	92
<i>Special Ed</i>	514	524	544	513	604
<i>Comp Ed</i>	74	92	121	99	82
<i>Bilingual/ESL</i>	32	36	34	40	38
<i>AEP/DAEP</i>	31	31	33	32	32
<i>Title I</i>	98	77	82	90	91
<i>Early Ed Allotment</i>	-	41	48	47	37
<i>Dyslexia</i>	17	10	11	15	14
<i>CCMR</i>	6	6	8	8	10
<i>Athletics</i>	30	29	29	29	29
<i>Other</i>	964	941	898	901	937

*ASPIRE grant expired after 2021-22 school year

**Increased Special Education staffing for 2023-24

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We want our class sizes to remain at a level that promotes student learning, while at the same time, being responsible with the local taxpayers’ dollars. The State of Texas currently mandates a class size for Kindergarten through Fourth Grade at a 22:1 student to teacher ratio; however, waivers may be granted for campuses to exceed the 22:1 threshold. Birdville ISD has consistently been able to keep our average class size below 22 students. Our District is committed to providing a staffing plan that keeps the student to teacher ratio at an equitable level and promotes an optimum learning environment.



Human Resource Allocation

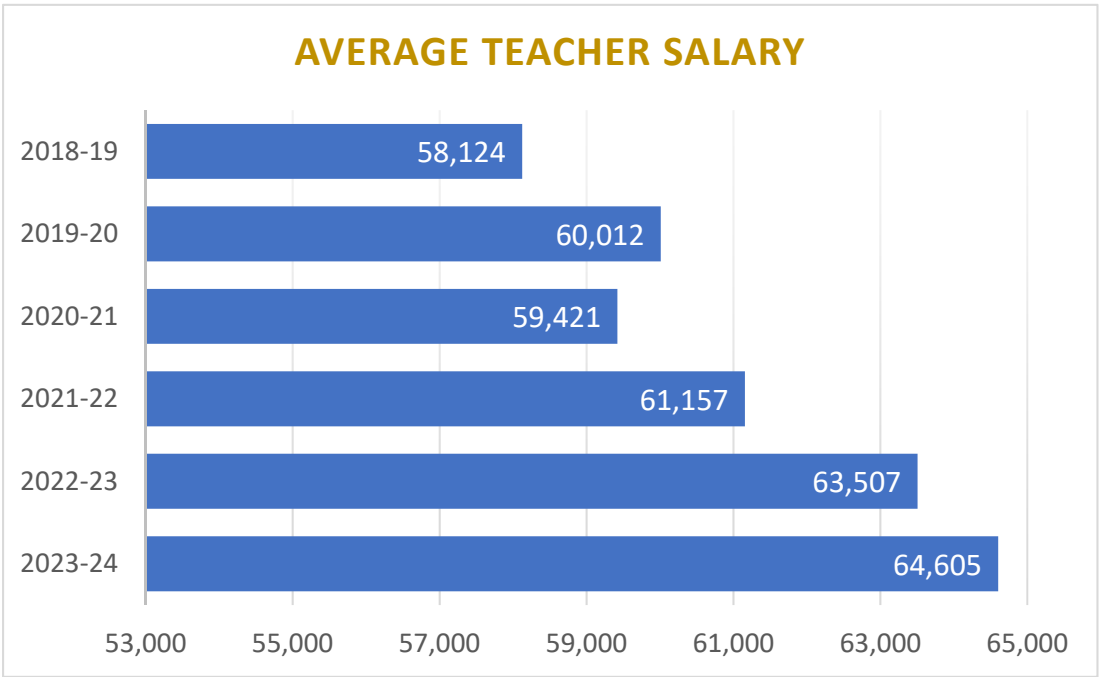
Birdville ISD’s budget is personnel focused. Over 80% of the BISD budget is spent on payroll and benefits for our employees. This is the reason why BISD takes such an intentional approach to evaluation and maintaining our staffing levels.

Students to teacher ratios are reviewed systematically during the year, and all support services are analyzed regularly to ensure that acceptable ratios are maintained, and all student needs are being met throughout the year.

Financial resources that are distributed to campuses are distributed to each campus based on enrollment and the special needs population of each individual campus. Student needs, such as instructional supplies, comes from individual campus budget allocation. Other costs, such as utilities and operations costs, are based on historical trends, special requests, and other relative information.

Teacher Pay

Birdville ISD has made significant efforts to remain competitive in teacher compensation with our neighboring districts.



Every full-time teacher entering BISD in 2023-24 will earn an annual salary of at least \$61,000.

All full-time returning teachers received a Board approved compensation increase of 4% at the midpoint of the respective pay scale for 2023-2024, as well as an Employee Retention payment of \$750, in an effort to raise the retention rate and to remain competitive with surrounding districts. Maintaining competitive compensation aids in retaining our high-quality staff, and also being able to train and retrain those highly qualified teachers. As a result of these continuous efforts, BISD is proud that we have been able to maintain 11.85 average years of experience amongst teachers to best serve our students.



EXECUTIVE SUMMARY

District's Structure

The District's organization hierarchy consists of the Superintendent and seven elected Board of Trustees. The Board of Trustees adopts policies, sets direction for curriculum, employs the Superintendent and oversees the operations of the District and its schools. The Superintendent is the Chief Executive, and is responsible for the day-to-day management of the district.



The Superintendent's Cabinet Leadership Team consists of the Human Resource, Governance and Support Services division, Curriculum, Instruction and Accountability division, Finance and Auxiliary Services division, Technology Services division, and Communications division. This leadership team oversees the way our strategic plan and other guiding principles are put into action. Each person in the cabinet has an area of expertise that corresponds to the various demands of the District.

Campus leadership is comprised of a principal and at least one assistant principal per school campus. The purpose of this entire organization structure is to reflect the district's advocacy for all students.



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School Board Members

Richard Davis,
President

Term Ends: 2024
Member Since 2006
Place 5



Kris Drees,
Vice President

Term Ends: 2025
Member Since 2018
Place 7



Ralph Kunkel,
Secretary

Term Ends: 2025
Member Since 2002
Place 6



Joe Tolbert,
Trustee

Term Ends: 2026
Member Since 2006
Place 1



Kelvin Dilks,
Trustee

Term Ends: 2026
Member Since 2017
Place 2



Brenda Sanders-Wise,
Trustee

Term Ends: 2024
Member Since 2021
Place 3



Matthew Womble,
Trustee

Term Ends: 2024
Member Since 2021
Place 4

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Cabinet Members

**Gayle Stinson, Ed.D.,
Superintendent**



Skip Baskerville,
Associate Superintendent of
Human Resources, Governance
and Support Services



Elizabeth Clark, Ed.D.,
Associate Superintendent
of Curriculum, Instruction
& Accountability



Katie Bowman, CPA,
Associate Superintendent
of Finance & Auxiliary
Services

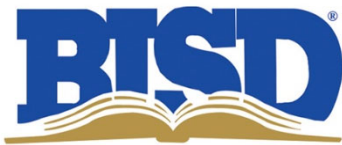


Dave Lambson,
Chief Technology Officer



Mark Thomas,
Chief Communications Officer

Budgeting Overview at a Glance



The budgeting process is comprised of five major phases:

PLANNING

The budgetary process begins with sound planning. Planning defines the guiding statements of the school district and develops programs to attain them. Once these programs and plans have been established, budgetary resource allocations are made to support them.

PREPARATION

Budgetary resource allocations are the preparation phase of budgeting, which begins in December of each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development, and other appropriate instructional costs. Budgets for non-campus units are developed by department heads and reviewed by the Superintendent, Assistant Superintendent of Finance and Auxiliary Services, and the Executive Director of Finance and Federal Programs. The departmental budget development process consists of a modified zero-based process by which more detailed proposals on expenditure request were required of central support services. The process provided a better look into the program requests of the district’s support services and is paving the road to building budgets that better align with district and departmental guiding statements and initiatives. Budgets for Capital Projects are developed after a successful bond election has taken place. BISD passed a \$300.8 bond in November 2022. The planning processes for the Capital Project Fund began after fiscal year-end June 30, 2023. Personnel units are allocated to each campus based on student enrollment following state-mandated ratios as applicable. Non-campus personnel units are evaluated at each departmental budget level. Additional personnel units are evaluated each year, and after extensive review and analysis, recommendations are presented to the Superintendent and the Board of Trustees.

ADOPTION

The adoption stage of the budget process occurs in June each year, prior to the start of the fiscal year on July 1. The Board of Trustees has the responsibility of adopting the budget and setting the tax rate to support the budget. The Board of Trustees adopts the tax rates in August after the certified values are received from Tarrant Appraisal District.

IMPLEMENTATION

After adoption, the implementation of the budget is performed by the Finance Department, with the cooperation of other District administrators. Implementation also includes establishing controls over the revenues and expenditures, budget amendments, and informational reporting on the budget.

EVALUATION

Finally, the budget is evaluated for its effectiveness in attaining the districts guiding statements. 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 external audit 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 the District’s strategic plan.

Federal Programs

The Department of Federal Programs provides coordination for district and campus-based programs in Birdville ISD. Birdville ISD currently participates in the following federal programs: ESSA (Title I, Title II, Title III, Title IV), IDEA (Special Education), Perkins (CTE), ESSER, McKinney-Vento. Birdville ISD's Department of Federal Programs ensures program administration and compliance for Title I, Title II, Title IV, and ESSER.

Title I, Part A – Improving Basic Programs: The purpose of Title 1, Part A is to provide supplemental resources to designated campuses which will enable all children to meet the state student performance standards. Title I funds can be used for supplemental instructional activities, counseling, parental involvement, professional development and program improvement. In return, schools and states must meet accountability requirements for raising student performance.

Title II, Part A – Teacher and Principal Training and Recruiting: The purpose of Title II, Part A is to increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in the classrooms and highly qualified principals and assistant principals in the school. Title II, Part-A may be used for recruiting, hiring, and retention of highly qualified personnel; professional development and improving the quality of teacher and paraprofessional workforce; and reducing class size.

Title III, Part A – English Language Acquisition: The purpose of Title III, Part A is to ensure that children who are limited English proficient and/or immigrants attain English proficiency so that they can develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet. Also, the purpose of Title III, Part A is to develop high-quality language instruction educational programs that are designed to assist the school district in teaching limited English proficient and immigrant children so that they are prepared to enter an all-English instructional setting.

Title IV, Part A – Student Support and Academic Enrichment: The Elementary and Secondary Education Act of 1965, as authorized by Every Student Succeeds Act (ESSA) of 2015, established Title IV, Part A, the Student Support and Academic Enrichment Grant Program (SSAE). The overarching goal of Title IV, Part A, is to increase the capacity of state education agencies, local education agencies, campuses, and communities to meet the following three goals: (1) Provide all students access to a well-rounded education; (2) Improve academic outcomes by maintaining safe and healthy students; and (3) Improve the use of technology to advance student academic achievement.

IDEA – Individuals with Disabilities Education Act: IDEA gives eligible children with disabilities the right to receive special services and assistance at school. The mission of the Birdville ISD Special Education Department is to provide the processes, support and resources that enable campus staff to meet the unique needs of students with disabilities in the most inclusive

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setting appropriate so that each student can become an empowered learner, responsible citizen, global competitor and innovative entrepreneur.

Perkins V – Strengthening Career and Technical Education: The purpose of Perkins V is to reflect the 100-year federal commitment to Career Technical Education (CTE) by providing federal support for CTE programs which focus on improving the academic and technical achievement of CTE students, strengthening the connections between secondary and post-secondary education and improving accountability.

McKinney-Vento – Homeless Assistance Act: The McKinney-Vento Homeless Assistance Act provides assistance to help them ensure educational rights and protection for children and youth experiencing homelessness. This program helps State Educational Agencies ensure that homeless children, including preschoolers and youth, have equal access to a free, appropriate public education (FAPE), including public preschool education, as provided to other children and youth. Consistent with the McKinney-Vento Act, children experiencing homelessness are to be provided services comparable to those received by other students in the school they attend, including transportation services, and education programs for which such students are otherwise eligible. Birdville ISD ensures that services are provided that support our families and students during a time of hardship and transition. We treat our families with dignity and respect to empower them to better their living situation and support our student's educational environment.

ESSER: The Elementary and Secondary School Emergency Relief (ESSER) grant programs are grants that are authorized by federal legislation and are administered by the Texas Education

Agency. The purpose of ESSER in general is to award subgrants to local educational agencies (LEAs) such as Birdville ISD to address the impact that COVID-19 has had, and continues to have, on students. Birdville ISD had an initial allocation of \$26,004,497, and a remaining

ESSER III Spending Plan	Initial	Remaining	Total
BISD Allocation	26,004,497	13,014,850	39,019,347
Indirect Cost (14.139%)	(3,221,314)	(1,612,218)	(4,833,532)
Available for Prog. Expenditures	22,783,183	11,402,632	34,185,815
20% Minimum Required to Address "learning loss"	5,200,900	2,602,970	7,803,870
Remaining Programs	17,582,283	8,799,662	26,381,945
Total Program Budget	22,783,183	11,402,632	34,185,815

allocation of \$13,002,248, for a grant total of \$39,006,745. In December 2021, TEA allocated an additional \$12,602 to Birdville ISD for a grant total of \$39,019,347. The allowable window for use of these funds is March 13, 2020 through September 30, 2024.

- Birdville ISD intends to use the ESSER III Funds for the following periods and purposes:
- 2021-2022, including summer 2022
 - 2022-2023, including summer 2023
 - 2023-2024, including summer 2024 (carryover period)

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Purposes:

- Any activity authorized under Elementary and Secondary Education Act (ESEA).
- Any activity authorized under Individuals with Disabilities Education Act (IDEA).
- Purchasing educational technology (hardware, software, and connectivity) for students that aids in regular/substantive educational interaction between students and instructors, including low-income students and students with disabilities students with disabilities, which may include assistive technology or adaptive equipment.
- Providing mental health services and supports, including through implementation of evidence based full-service community schools.
- Planning and implementing activities related to summer learning (providing classroom instruction or online learning during summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care).
- Planning and implementing activities related to supplemental afterschool programs (providing classroom instruction or online learning addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care).
- Addressing learning loss among LEA students, including low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children in foster care (administering and using high-quality assessments).
- Addressing learning loss among LEA students, including low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children in foster care (implementing evidence-based activities to meet the comprehensive needs of students).
- Other activities necessary to maintain the operation of and continuity of services in the LEA.
- Other activities that are necessary to continuing to employ existing staff of the LEA.

Face-to-Face Learning



- A safe and secure learning environment that is responsive to your child's social and emotional well-being.
- High quality instruction designed to support your child's personalized needs.
- Rigorous face-to-face learning that follows a traditional school schedule.

ESSER III by Object	2021-2022	2022-2023	Total Year 1&2	2023-2024	Total Grant
6100 - Salaries	\$11,052,601	\$11,062,602	\$22,115,203	\$11,073,641	\$33,188,844
6200 - Contracted Service	\$100,936	\$100,936	\$201,872	\$100,937	\$302,809
6300 - Supplies	\$88,054	\$78,054	\$166,108	\$78,054	\$244,162
6400 - Operating Costs	\$150,000	\$150,000	\$300,000	\$150,000	\$450,000
Total	\$11,391,591	\$11,391,592	\$22,783,183	\$11,402,632	\$34,185,815

All Funds Revenue and Expenditure Budget

The Board of Trustees is required to adopt the General Fund, Child Nutrition Fund, and Debt Service Funds at the fund and function level only. The budget worksheets throughout this document will be summarized at the fund, function, and major object levels. The actual general ledger is made up of hundreds of detailed line items that are the building blocks of the summarized information included in this document. The State of Texas mandates the account code structure used by all public school districts. The account code defines transactional details. The account code will categorize what was generally purchased, which campus made the purchase, the purpose of the purchase, and the major source of funds used. A detailed review of the account code structure is included in the Organizational Section of this document. The combined budget of Birdville ISD includes: The General Fund, Child Nutrition Fund, and Debt Service Fund.



2023-24 Budget Highlights

- Funded a 4% raise for all teachers, nurses and librarians at the midpoint of each respective pay scale, establishing a starting salary of \$61,000.
- Increased or created stipends for bilingual teachers and certain special education positions.
- Funded a 3% raise at the midpoint of each respective pay grade along with market adjustments for all other employees.
- Funded an Employee Retention Payment of \$750 to all qualified full-time employees.
- Funded an Employee Retention Payment of \$375 to all qualified half-time employees.
- Added additional staff to support the increased enrollment in special education programs along with additional funds for needed supplies and contract services.
- Funded increases in property, liability, vehicle and workers' compensation insurance.
- Funded increases in District utilities.
- Added two additional drivers, a routing coordinator and a mechanic for Transportation to support the increase in students utilizing District transportation.
- Added an additional 0.5 assistant principal at 2 elementary campuses due to enrollment.
- Increased funds for fine arts program to provide supplies, uniforms and transportation to events.
- Funded software license increases for bilingual and ESL teachers.
- Provided funds for middle school equipment, supplies and uniforms.

EXECUTIVE SUMMARY

- Funded two door monitors for added security at Haltom High School.
- Funded a number of one-time requests for facility needs such as classroom and library furniture, flooring repairs, plumbing support and preventative maintenance, window and roof ventilation repairs, fencing needs, and parking light pole inspections.

BIRDVILLE INDEPENDENT SCHOOL DISTRICT BUDGETS COMBINED SUMMARY GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS JULY 1, 2023 THROUGH JUNE 30, 2024				
	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	<u>\$ 14,741,179,116</u>		<u>\$ 14,741,179,116</u>	<u>\$ 14,741,179,116</u>
Tax Rate to Fund Operations	<u>\$ 0.78920</u>		<u>\$ 0.4139</u>	<u>\$ 1.2031</u>
Student Attendance Estimates	<u>20,659</u>		<u>20,659</u>	<u>20,659</u>
REVENUES				
Property Tax Revenue	\$ 113,765,252	\$ -	\$ 58,388,985	\$ 172,154,237
Other Local Revenue	4,172,651	2,845,935	500,000	7,518,586
State Program Revenues	117,849,106	340,000	4,000,000	122,189,106
Federal Program Revenues	9,925,000	9,557,874	-	19,482,874
Other Resources	1,737,348	-	2,559,979	4,297,327
Total Revenues	247,449,357	12,743,809	65,448,964	325,642,130
EXPENDITURES				
11 Instruction	131,761,361			131,761,361
12 Instructional Resources & Media	3,043,120			3,043,120
13 Staff Development	4,983,181			4,983,181
21 Instructional Administration	3,965,334			3,965,334
23 School Administration	13,713,599			13,713,599
31 Guidance and Counseling	11,201,058			11,201,058
32 Social Services	343,247			343,247
33 Health Services	3,254,107			3,254,107
34 Student Transportation	6,583,907			6,583,907
35 Food Service	-	13,222,684		13,222,684
36 Co-Curricular Activities	6,768,667			6,768,667
41 General Administration	8,520,805			8,520,805
51 Plant Maintenance & Operations	28,175,256			28,175,256
52 Security	4,634,575			4,634,575
53 Data Processing	5,427,449			5,427,449
61 Community Service	345,832			345,832
71 Debt Service	9,783		63,029,031	63,038,814
81 Capital Outlay	73,875			73,875
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	20,000			20,000
97 Tax Increment Financing	-			-
99 Other Intergovernmental Charges	804,000			804,000
00 Operating Transfers Out	13,243,201	-	-	13,243,201
Total Expenditures	247,449,357	13,222,684	63,029,031	323,701,072
REFUNDINGS & PREPAYMENTS				
Net Effect	-	-	-	-
Net Increase / (Decrease) In Fund Balance	-	(478,875)	2,419,933	1,941,058
Fund Balance - July 1 (Beginning)	92,605,820	5,274,730	34,073,399	131,953,950
Fund Balance - June 30 (Ending)	<u>\$ 92,605,820</u>	<u>\$ 4,795,855</u>	<u>\$ 36,493,332</u>	<u>\$ 133,895,008</u>
Percent of Operating Expenditures	37.42%	36.27%	57.90%	

***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 \$10.6 million.*

EXECUTIVE SUMMARY



Fiscal Year Budget Comparison

		2023-2024 (All Major Funds)	2022-2023 (All Major Funds)	Increase (Decrease) from 2022-2023
		Amount	Amount	Amount
REVENUES				
Local Revenues	\$	179,672,823	\$ 181,681,331	\$ (2,008,508)
State Revenues		122,189,106	88,905,002	33,284,104
Federal Revenues		19,482,874	18,832,199	650,675
Other Resources		4,297,327	9,200,000	(4,902,673)
Total Revenues		325,642,130	298,618,532	27,023,598
EXPENDITURES				
11 Instruction		131,761,361	123,597,313	8,164,048
12 Instructional Resources & Media		3,043,120	2,890,519	152,601
13 Staff Development		4,983,181	4,398,306	584,875
21 Instructional Administration		3,965,334	3,648,868	316,466
23 School Administration		13,713,599	13,140,693	572,906
31 Guidance and Counseling		11,201,058	10,393,012	808,046
32 Social Services		343,247	323,173	20,074
33 Health Services		3,254,107	3,114,251	139,856
34 Student Transportation		6,583,907	7,265,899	(681,992)
35 Food Service		13,222,684	13,888,154	(665,470)
36 Co-Curricular Activities		6,768,667	6,120,775	647,892
41 General Administration		8,520,805	8,148,917	371,888
51 Plant Maintenance & Operations		28,175,256	26,545,436	1,629,820
52 Security		4,634,575	2,252,502	2,382,073
53 Data Processing		5,427,449	6,394,014	(966,565)
61 Community Service		345,832	328,074	17,758
71 Debt Service		63,038,814	58,585,796	4,453,018
81 Capital Outlay		73,875	7,890,555	(7,816,680)
93 Payment to Fiscal Agent		577,000	577,000	-
95 JJAEP		20,000	800	19,200
97 Tax Increment Financing		-	-	-
99 Other Intergovernmental Charges		804,000	795,424	8,576
00 Operating Transfers Out		13,243,201	3,123,049	10,120,152
Total Expenditures		323,701,072	303,422,530	20,278,542

Budget Forecast

The District's budgeting process is more than just funding the next fiscal year's operations. The Board of Trustees and District administration, in accordance with budget parameters outlined in Board Policy CE (LOCAL), the General Fund budget is forecast for three upcoming years to account for future implication of budget proposals and revenue estimates.

A list of these budget considerations is shown below:

1. Future legislation changes to the school funding formula.
2. Academic accountability standards will continue to escalate.
3. Salary and benefit cost will continue to escalate due to competition.
4. Operating cost continue to increase due to rising costs.



Although the goal is to prepare a balanced budget, deficits may occur. Based on these assumptions, the General Fund is anticipated to have a balanced budget in each of the next three fiscal years. The District will focus on aligning resources (people, time, and money) to student achievement goals and the District Strategic Plan, while actively pursuing plans to maintain the fund balance policy of 30 to 33 percent of general operating expenditures. The District continues to have a healthy fund balance level which provides stability to weather unfavorable variances in future revenues and expenditures.

All budget projections are continuously monitored and updated throughout the year as more information becomes available.

EXECUTIVE SUMMARY

Budget Forecast for All Funds

In accordance with the budget parameters set forth in the Board Policy CE (LOCAL), the budget is forecast for three upcoming years to account for future implication of the budget proposals and revenue estimates.

In the budget forecast, the following assumptions were made:

- Property values are estimated to increase between 3.0% to 4.0% per year.
- Student enrollment is projected to slightly increase for the next three years.
- The Maintenance and Operations tax rate remains the same due to compression.
- The Interest and Sinking tax rate remains the same at \$.4139.

BIRDVILLE ISD BUDGET PROJECTIONS ALL MAJOR FUNDS 2023-24 through 2026-27				
	2023-24	2024-25	2025-26	2026-27
	Adopted	Projected	Projected	Projected
OPERATING REVENUE				
Property Tax Revenue	172,154,237	177,769,163	182,034,959	184,402,187
Other Local Revenue	7,518,586	9,255,934	9,255,934	9,255,934
State Funding	122,189,106	122,189,106	122,189,106	122,189,106
Federal Program Revenues	19,482,874	14,535,768	14,535,768	14,535,768
Other Resources	4,297,327	-	-	-
TOTAL REVENUE	325,642,130	323,749,971	328,015,767	330,382,994
EXPENDITURES				
Total	323,701,072	318,101,553	323,493,463	322,999,642
TOTAL EXPENDITURES	323,701,072	318,101,553	323,493,463	322,999,642
Fund Balance Increase/(Decrease)	1,941,058	5,648,418	4,522,304	7,383,353
Fund Balance Beginning	131,953,950	133,895,008	139,543,426	144,065,729
Fund Balance Ending	133,895,008	139,543,426	144,065,729	151,449,082

EXECUTIVE SUMMARY

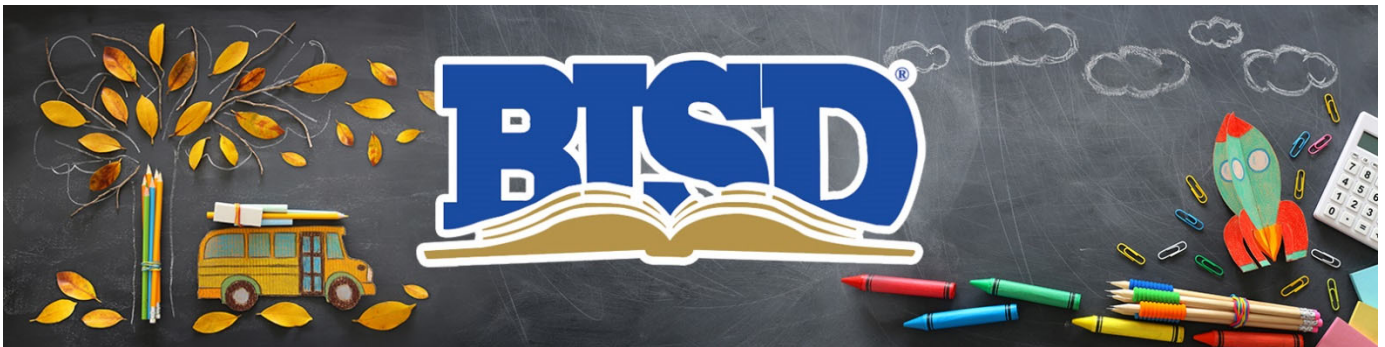
General Fund Budget Forecast

BIRDVILLE ISD BUDGET PROJECTIONS GENERAL FUND 2023-24 through 2026-27				
	2023-24	2024-25	2025-26	2026-27
	Adopted	Projected	Projected	Projected
Property Tax Values	14,741,179,116	15,330,826,281	15,790,751,069	16,264,473,601
Average Daily Attendance (ADA)	20,659	20,679	20,699	20,720
Weighted Avg. Daily Attendance (WADA)	28,624	28,634	28,644	28,654
Tax Rate	0.7892	0.7892	0.7892	0.7892
OPERATING REVENUE				
Tax Revenue	113,765,252	116,040,557	118,361,368	120,728,596
Other Local Revenue	5,909,999	5,909,999	5,909,999	5,909,999
State Revenue	117,849,106	117,849,106	117,849,106	117,849,106
Federal Revenue	9,925,000	4,500,000	4,500,000	4,500,000
TOTAL GENERAL FUND REVENUE	247,449,357	244,299,662	246,620,473	248,987,701
EXPENDITURES BY OBJECT CODE				
Payroll	202,773,682	212,557,226	214,426,645	216,158,721
Contracted Services	13,696,016	13,832,976	14,109,636	14,391,828
Supplies	10,148,363	10,249,847	10,352,345	10,559,392
Other Expenditures	7,151,855	7,223,374	7,295,607	7,441,519
Debt Service	9,783	9,783	9,783	9,783
Capital Outlay	426,457	426,457	426,457	426,457
Operating Transfers Out	13,243,201	-	-	-
TOTAL GENERAL FUND EXPENDITURES	247,449,357	244,299,662	246,620,473	248,987,701
Fund Balance Increase/(Decrease)	-	-	-	-
Fund Balance Beginning	92,605,820	92,605,820	92,605,820	92,605,820
Fund Balance Ending	92,605,820	92,605,820	92,605,820	92,605,820

EXECUTIVE SUMMARY

Child Nutrition Fund Forecast

BIRDVILLE ISD BUDGET PROJECTIONS CHILD NUTRITION FUND 2023-24 through 2026-27				
	2023-24	2024-25	2025-26	2026-27
	Adopted	Projected	Projected	Projected
OPERATING REVENUE				
Federal Revenue	9,557,874	10,035,768	10,035,768	10,035,768
Other Local Revenue	2,845,935	2,845,935	2,845,935	2,845,935
State Funding	340,000	340,000	340,000	340,000
Other Resources	-	-	-	-
TOTAL CHILD NUTRITION REVENUE	12,743,809	13,221,703	13,221,703	13,221,703
EXPENDITURES				
Food Service	13,222,684	13,221,703	13,221,703	13,221,703
TOTAL CHILD NUTRITION EXPENDITURES	13,222,684	13,221,703	13,221,703	13,221,703
Fund Balance Increase/(Decrease)	(478,875)	-	-	-
Fund Balance Beginning	5,274,730	4,795,855	4,795,855	4,795,855
Fund Balance Ending	4,795,855	4,795,855	4,795,855	4,795,855



EXECUTIVE SUMMARY

Deb Service Fund Forecast

BIRDVILLE ISD BUDGET PROJECTIONS				
DEBT SERVICE FUND				
2023-24 through 2026-27				
	2023-24	2024-25	2025-26	2026-27
	Adopted	Projected	Projected	Projected
Property Tax Values	14,741,179,116	15,330,826,281	15,790,751,069	16,264,473,601
Average Daily Attendance (ADA)	20,659	20,679	20,699	20,720
Weighted Average Daily Attendance (WADA)	28,624	28,634	28,644	28,654
Tax Rate	0.4139	0.4139	0.4139	0.4139
OPERATING REVENUE				
Tax Revenue - Current & Delinquent	58,388,985	61,728,606	63,673,591	63,673,591
Other Local Revenue	500,000	500,000	500,000	500,000
State Funding	4,000,000	4,000,000	4,000,000	4,000,000
Other Resources	2,559,979	-	-	-
TOTAL DEBT SERVICE FUND REVENUE	65,448,964	66,228,606	68,173,591	68,173,591
EXPENDITURES				
Bond Principal and Interest	62,999,031	60,550,188	63,621,288	60,760,238
Other Bond Expenditures	30,000	30,000	30,000	30,000
TOTAL DEBT SERVICE EXPENDITURES	63,029,031	60,580,188	63,651,288	60,790,238
Fund Balance Increase/(Decrease)	2,419,933	5,648,418	4,522,304	7,383,353
Fund Balance Beginning	34,073,399	36,493,332	42,141,750	46,664,054
Fund Balance Ending	36,493,332	42,141,750	46,664,054	54,047,407

EXECUTIVE SUMMARY

Budget Summary

The 2023-2024 budget was developed according to the goals and directives established by the Board of Trustees and the Superintendent. These goals are evident in all areas of the budget, as resources have been allocated across the District to focus on educational excellence and to utilize resources in the most efficient way possible.

Looking to the future, Birdville ISD recognizes the necessity of prioritizing needs. We believe it's important to look at our current facilities and technology to plan for future land purchases, building construction, and technology purchases; however, we believe that this budget document demonstrates reasonable and prudent progress 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 excellent education programs for the children of our district.

The Birdville Independent School District has successfully adopted budgets that strategically aligned with the District's goals and strategic plan.



EXECUTIVE SUMMARY

Student Enrollment Trends and Forecast

The District projects future student enrollment by studying several factors:

- Census data for children rising within the District boundaries;
- Live birth data;
- Housing starts and closings from the latest demographic reports;
- Student retention rates as they move between grade levels; and
- Incoming kindergarten class sizes

Current student enrollment during the first week of the 2023-24 school year is 22,260

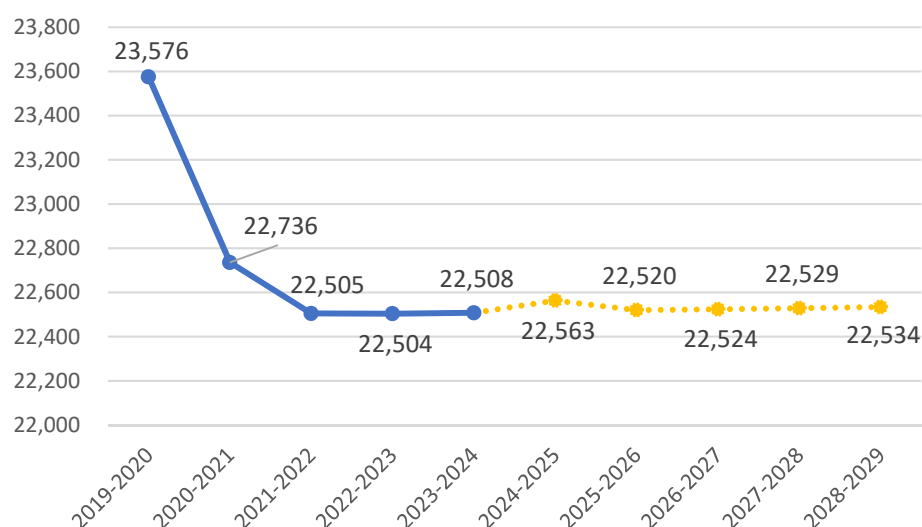
(as of 9/6/23), which is 248 (or .01%) less students than the projected enrollment of 22,508 used for this year's budget projection; however, student enrollment after the first week of school during of 2022-23 was 21,162, and the final enrollment numbers for 22-23 were 22,504. Historically, enrollment increases slightly after the first month of instruction, and the same is expected for this year. We are still projecting a final enrollment number for 23-24 around 22,508. Changes in student enrollment affect both revenues and expenditures.

Although enrollment numbers decreased by about 1% in 2022-23 as compared to 2020-21, the overall number of students has remained relatively constant within the last 10-year period. The total number of students has increased or decreased by only a few percentage points over the past decade, with enrollment numbers reaching a maximum enrollment of 24,329 students in the 2014-15 school year.

Enrollment decreases have been attributed in part to the ongoing effects of the COVID-19 pandemic that began during the 2020-21 school year; however, even with these changes in enrollment, the overall size of the student population of BISD has been extremely stable over time, and we are projected to see a slow growth trend in enrollment over the next five years.

School Year	Enrollment Description	District Enrollment
2025-2026	Projected Enrollment	22,520
2024-2025	Projected Enrollment	22,563
2023-2024	Current Enrollment	22,508
2022-2023	District Enrollment	22,504
2021-2022	District Enrollment	22,505
2020-2021	District Enrollment	22,736
2019-2020	District Enrollment	23,576
2018-2019	District Enrollment	23,518
2017-2018	District Enrollment	23,607
2016-2017	District Enrollment	23,767
2015-2016	District Enrollment	24,245
2014-2015	District Enrollment	24,329
2013-2014	District Enrollment	24,252

District Enrollment



EXECUTIVE SUMMARY

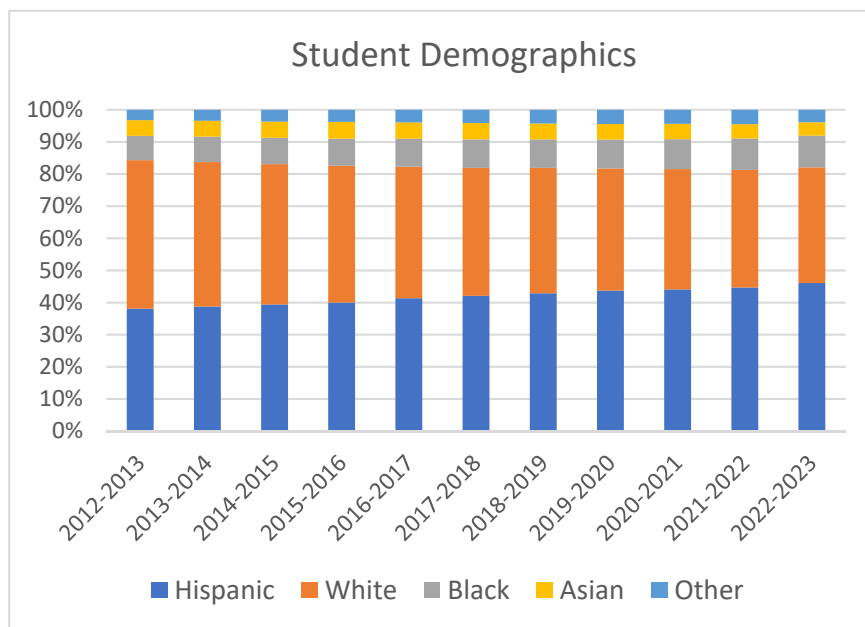
Student Demographics

The district serves 22,505 students (as of the Fall 2023 PEIMS submission) in grades EE (Early Education) through 12, of which 46.07% are Hispanic, 36.01% White, 9.83% Black/African American, 4.21% Asian, and 3.88% of other races.

The number of students considered to be Emergent Bilingual (EB) has doubled since 2009, and currently 23.5% of students are EB. About 60% of BISD students participated in the free/reduced lunch program, which has remained relatively steady over the past ten years. Approximately 12% of students are served by special education, and an additional 7.3% are served by gifted and talented services. Graduation rates for selected student groups in the class of 2021 were as follows:

African American 93.8%,

Asian 92.2%, Hispanic 87.6%, White 93.8%, Two or More Races 92.7%, Economically Disadvantaged 89.5%, Emergent Bilingual 79.4% and Special Education 79%.



Teacher Demographics

A total of 1513 teachers were employed in the district during the 2021-2022 school year based on the 2022 TAPR report. Of those teachers, 76% were female, 76% were White, 15.7% were Hispanic, 4.6% African America, 1.9% Asian, and 1.8% other race/ethnicity designations.

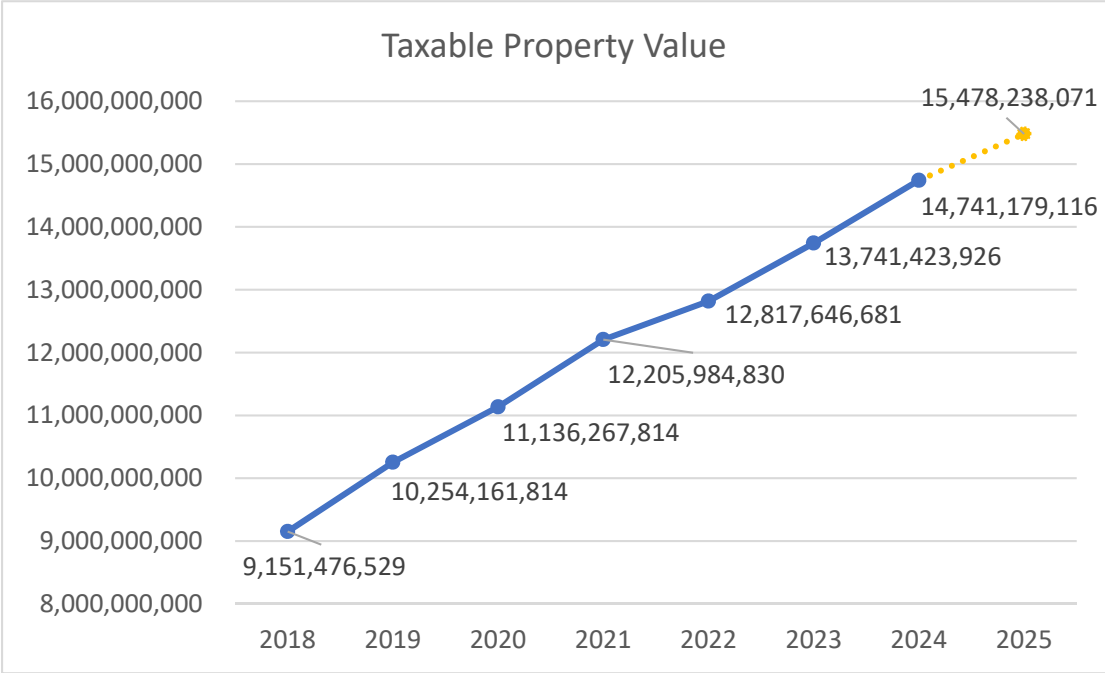
Teachers had an average of 11.6 years of experience in education and 7.8 years in the district. Of these, 29.3% had 5 or fewer years of experience in education, 24.9% had 6 to 10 years of experience, 29.2% had 11 to 20 years, and 16.6% had more than 21 years of experience in education. A total of 72.2% of teachers held Bachelor's degrees, 26.4% held Master's degrees, and less than 1% held Doctorate degrees.

Property Tax Information

Property taxes are the main source of revenue for funding of Birdville ISD. Property values are determined by the Tarrant Appraisal District (TAD). The Tarrant Appraisal District must certify property values by July 25, 2023. In April and May, TAD releases estimate property values that are used to create the District’s budget. Those estimates, along with historical trends, provide the basis for forecasting the projected certified values.

When BISD receives additional revenue from local property taxes, the state reduces the amount of funding they provide the District to educate students. Therefore, the state benefits from increased valuations, not the District. In addition, because of how the state structures funding for schools, if BISD decreased their tax rate to offset the increase in valuation, the state would still decrease the funding they provide the District.

Birdville ISD’s certified property values have remained steady over the past decade, with a historic increase in property values of about 8% per year.



EXECUTIVE SUMMARY

Tax Rates

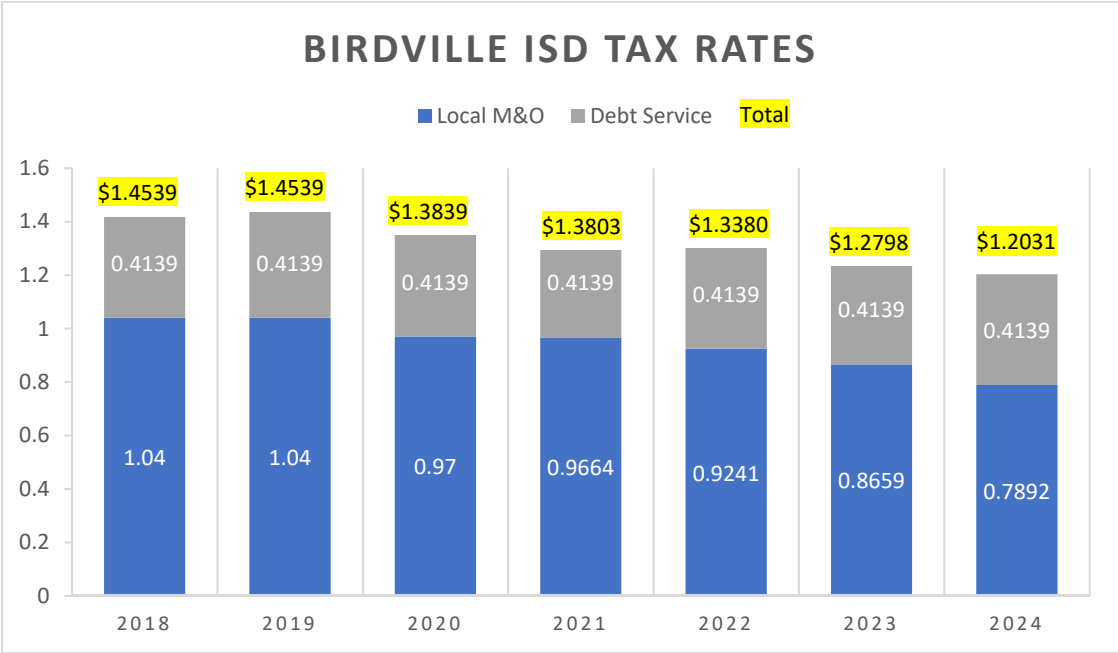
There are two buckets that make up the Texas public school tax rate. The Maintenance and Operations (Local M&O) budget and the Interest and Sinking (Debt Service) budget.

- The Local M&O budget is used for daily costs and recurring expenditures such as teacher and staff salaries, supplies, insurance, and utilities.
- The Interest and Sinking (I&S) budget is used to repay debt for capital improvements approved by voters through bond elections.

For the 2024 tax year, Birdville ISD’s Board of Trustees adopted a Maintenance & Operations tax rate of \$0.7892 and a Debt Service tax rate of \$0.4139, which is a total tax rate of \$1.2031 (\$.0767 reduction from the 2023 tax rate).

The total tax rate is per \$100 of property value.

2024 Total Taxable Property Value: \$14,741,179,116.



Changes in Debt

The efficient management of Birdville ISD's existing bond debt over the last ten years has allowed the District to refinance more than \$142.2 million of its outstanding bonds at a lower interest rate, saving taxpayers \$18.4 million in future interest costs. The District has also prepaid approximately \$29 million of its bonds prior to scheduled maturity, saving an additional \$20.2 million in future interest payments for taxpayers. BISD will continue to carefully monitor its bond debt and related interest rates in an effort to save taxpayers additional dollars in the future.

The District repays its bonds on an annual basis over a period of 25 years or less, while structuring its annual bond payments to decline over time creating additional bonding capacity for future bond proposals. Furthermore, the District repays its bonds based upon the useful life of the assets for which the District is financing. As an example, BISD repays bonds issued for new school buildings over a 25-year period, but repays bonds issued for technology and other short-term assets over a period of three to ten years.

Birdville ISD will have the ability to sell any additional bonds with no school tax rate increase due to bond prepayments and the refinancing of current bonds at lower interest rates.



In summary, with the Interest & Sinking (I&S) rate at \$0.4139, the District has been able to pay down existing debt at a faster rate, which has positioned the District to have additional bonding capacity now and, in the future, to address facility improvements. This allowed the District the opportunity to seek an additional 2022 Bond that was passed on November 8, 2022.

Debt Summary

As of November 8, 2022, the District's current principal balance on bonded debt was approximately \$409 million from bond elections in 2006, 2014 and 2018. Total debt including interest is \$568 million. Each year, the District pays off a portion of its existing bonds. All bond obligations from 1986, 1990, 1993, 1996 and 2005 have been paid. All current BISD bonds are scheduled to be paid off by 2044 with almost one-half being paid off by 2030.

BISD was awarded two Transparency Stars by the Texas Comptroller for opening our financial books not only for our traditional finances, but also for our debt obligations. BISD is also proud to be recognized by The Texas Association of School Business Officials (TASBO) with a 2022 Award of Merit for Purchasing Operations and a 2023 Award of Excellence in Finance Management.

EXECUTIVE SUMMARY

Bond22 Approval

On November 8, 2022, voters approved \$300.8 million in bonds to be used for safety and security/ renovations/repairs/rebuilds/buses, and technology.

Propositions A and B were approved and include:

Proposition A: Safety and Security/Renovations/Repairs/Rebuilds/Buses - \$284,714,315

- Rebuild Mullendore Elementary
- Build New Partner School (Smith/Francisco)
- Renovations at Denton Hwy. property
- Haltom High Cafeteria expansion
- Repairs/Upgrades
- Buses
- Press Boxes at all three high school football, baseball and softball fields
- Artificial Turf at all three high school baseball and softball fields



Proposition B: Technology - \$16,061,775

- Maintain replacement cycles for student/staff devices

With all precincts reporting, 40,545 total voters cast their votes in BISD's bond election.

- Proposition A had 21,824 votes For and 18,721 votes Against;
- Proposition B had 21,567 votes For and 18,813 votes Against; and
- Proposition C had 19,062 votes For and 21,205 votes Against.

With the passage of these propositions, the Board of Trustees has put into place a citizen's Bond Oversight Committee. This Committee will monitor the progress of the work to assure consistency with the propositions approved by voters. At least four times a year, the Committee will report on the progress to trustees. In addition to the report to trustees, quarterly reports will be available for review on the District's website.



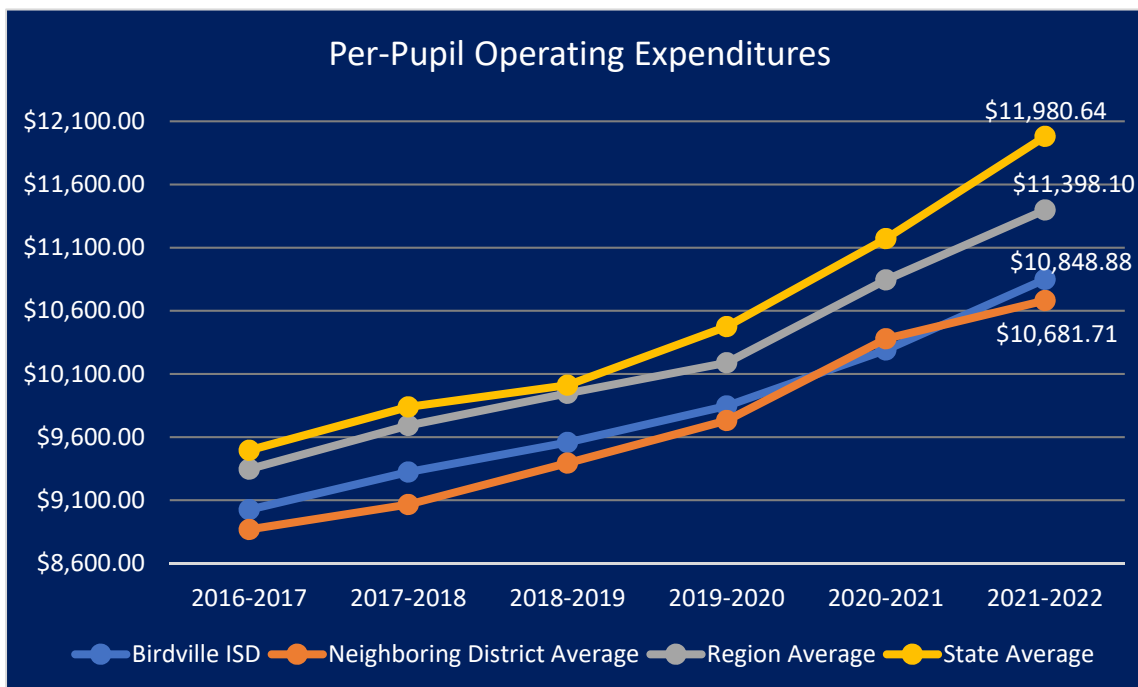
**Thank You
for
Supporting
Birdville ISD!**

EXECUTIVE SUMMARY

Per-Pupil Expenditures

Birdville ISD's per pupil operating expenditure was \$10,848.88 for 2021-2022.

This was \$167.17 less than the average of our neighboring districts (Carroll ISD, Eagle Mountain-Saginaw ISD, Grapevine-Colleyville ISD, Hurst-Euless-Bedford ISD, Keller ISD, and Mansfield ISD). BISD has historically maintained a lower per pupil cost in comparison to the region and state averages.



The 2022-2023 per pupil operating expenditure was \$10,329.27.

The 2023-2024 projected per pupil operating expenditure is \$10,926.97. The increase in per-pupil expenditure is in part due to a significant increase in our special education population, and therefore, a strong investment was made to support that program. This will be closely monitored as we move throughout this year.

EXPENDITURES	2022-2023	2023-2024
11 Instruction	123,597,313	131,761,361
12 Instructional Resources & Media	2,890,519	3,043,120
13 Staff Development	4,398,306	4,983,181
21 Instructional Administration	3,648,868	3,965,334
23 School Administration	13,140,693	13,713,599
31 Guidance and Counseling	10,393,012	11,201,058
32 Social Services	323,173	343,247
33 Health Services	3,114,251	3,254,107
34 Student Transportation	7,265,899	6,583,907
35 Food Service	13,888,154	13,222,684
36 Co-Curricular Activities	6,120,775	6,768,667
41 General Administration	8,148,917	8,520,805
51 Plant Maintenance & Operations	26,545,436	28,175,256
52 Security	2,252,502	4,634,575
53 Data Processing	6,394,014	5,427,449
61 Community Service	328,074	345,832
TOTAL OPERATING EXPENDITURES	232,449,906	245,944,182
STUDENT ENROLLMENT	22,504	22,508
Per-Pupil Expenditure	10,329.27	10,926.97

EXECUTIVE SUMMARY

Personnel Resource Changes

Two of Birdville ISD's elementary campuses, David E. Smith Elementary and W.T. Francisco Elementary, will be combined into one campus beginning 2023-2024.



David E. Smith Elementary students and staff will begin attending school with the students and staff assigned to W.T. Francisco Elementary starting in August 2023. This merger of two schools into one family is happening so that the existing David E. Smith Elementary building can be torn down, and a new campus can be constructed on that site. By the fall of 2025, the students and staff at both schools will move to the newly built David E. Smith Elementary building.

PROPOSED SITE MAP FOR PARTNER SCHOOL SMITH/FRANCISCO



School Name: W.T. Francisco renamed to David E. Smith Elementary

School Address: 3701 Layton Avenue, Haltom City, TX 76117

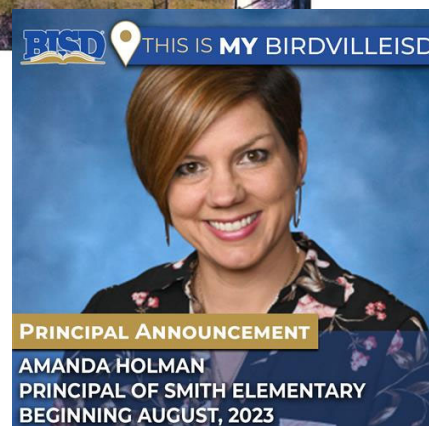
School Colors: Blue and Red

Mascot: Lion

Cafeteria: Francisco Cafeteria

Principal: Amanda Holman

Expected Opening of New Campus: Fall 2025



Organizational Section



Pages 35-108

ORGANIZATIONAL SECTION

Legal Autonomy

Birdville ISD is fully accredited by the Texas Educational Agency (TEA), and is regulated by the Texas Education Code as established by the Texas State Legislature. Birdville ISD has governmental entity providing public education services to Early Education through 12th Grade students.



History of Birdville ISD



Throughout the years, the district has heard jokes about its peculiar name. Past school boards and administrators have even considered changing the district's identification to something more geographically representative, but community historians expressed staunch disapproval.

So, why Birdville? Contrary to popular opinion (typically by newcomers to the area), Birdville has nothing to do with bird-watching. Rather, Birdville ISD continues a tradition it began on the Texas frontier long before the Civil War. The community got its start in the 1850s. Settlers took the name Birdville for their town as they pushed westward from the original settlement of Bird's Fort, built by Jonathon Bird in 1841 and fortified by a small group of Texas Rangers. Birdville became the first seat of Tarrant County in 1851.



ORGANIZATIONAL SECTION

Unfortunately for Birdville, in 1856, enthusiastic backers of nearby Fort Worth managed to get the county seat moved after a controversial election that brought shootings and a lingering bitterness to the county. The Birdville community survived, however, and boasted several businesses, houses and churches through the years.

As with most pioneer institutions, it is nearly impossible to pinpoint the exact time at which the Birdville schools began. Classes are estimated to have started in 1855, when Birdville was well-established and large enough to have thriving business houses and a newspaper. On the site known as Birdville Hill (where the Shannon Education Center stands today), located north and east of the present intersection of Carson and Belknap streets, a school opened in 1858. Operated by Professor William E. Hudson, the school was named Birdville Academy.

By 1864, Birdville's student body had grown enough that two teachers were needed. In that year, Mary Mugg taught the primary children while Professor Hudson taught the upper grades. During these and earlier years, students from Dallas, Denton, and Parker counties came to Birdville to attend classes. They boarded with Birdville families during the school terms.

By the 1869-1870 term, the school had grown to such an extent that three teachers were needed. By the fall of 1881, 48 students were attending classes. An important school reform law was passed by the Texas legislature in 1884. Following its provisions, on April 17, 1884, the Tarrant County Commissioners



instructed the school communities in the county to define their attendance areas exactly and to send a map to the county commissioners. At this time, Birdville's boundaries were set by its trustees.

The 20th century has seen steady progress in the Birdville schools. Each decade has witnessed educational milestones and growth. The year 1916 signaled the beginning of major growth. In that year, trustees rode horseback over the community seeking names on a petition to get a bond issue for expansion. In the spring of 1919, a bond issue was approved so the district could fund a new brick building. The new building was first occupied during the 1920-1921 term. It

ORGANIZATIONAL SECTION

contained four classrooms and an auditorium. Birdville's enrollment stood at 156 and the state apportionment was \$14.50 per student.

During the 1924-1925 term, a mother's club was formed. In 1925, the Birdville's first formal PTA operated a booth at the Fat Stock Show, raised \$125, and used the money to buy library books for the school. In 1926, under the direction of Superintendent W. T. Francisco, the Birdville ISD was incorporated. An expansion program was approved the same year. A second red brick building was ready for occupancy by the beginning of the 1926-1927 term.

Birdville's campus gradually grew larger and employed 13 teachers. In 1932, an 11th grade was added. In 1939, Birdville completed a large brick building on the southwest corner of its property. After it burned in 1947, it was replaced at once. The new building served as the nucleus of Haltom High School. A century after its founding, Birdville's enrollment reached 6,867 students. More than 300 staff members were on the payroll, and the annual budget totaled nearly 1.5 million dollars.

Until 1961, the high school located on the first Birdville school site was named 'Birdville High School'. In that year, with the opening of a second high school in the district (Richland High School), the original campus was named Haltom High School. In



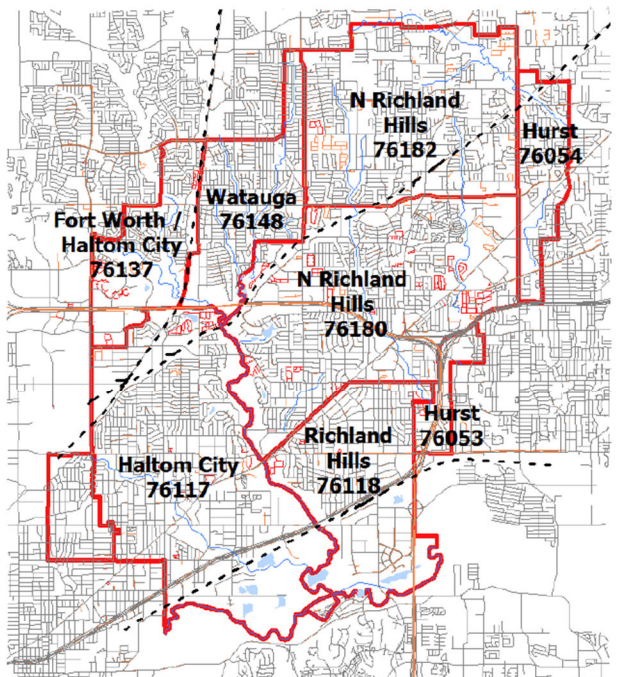
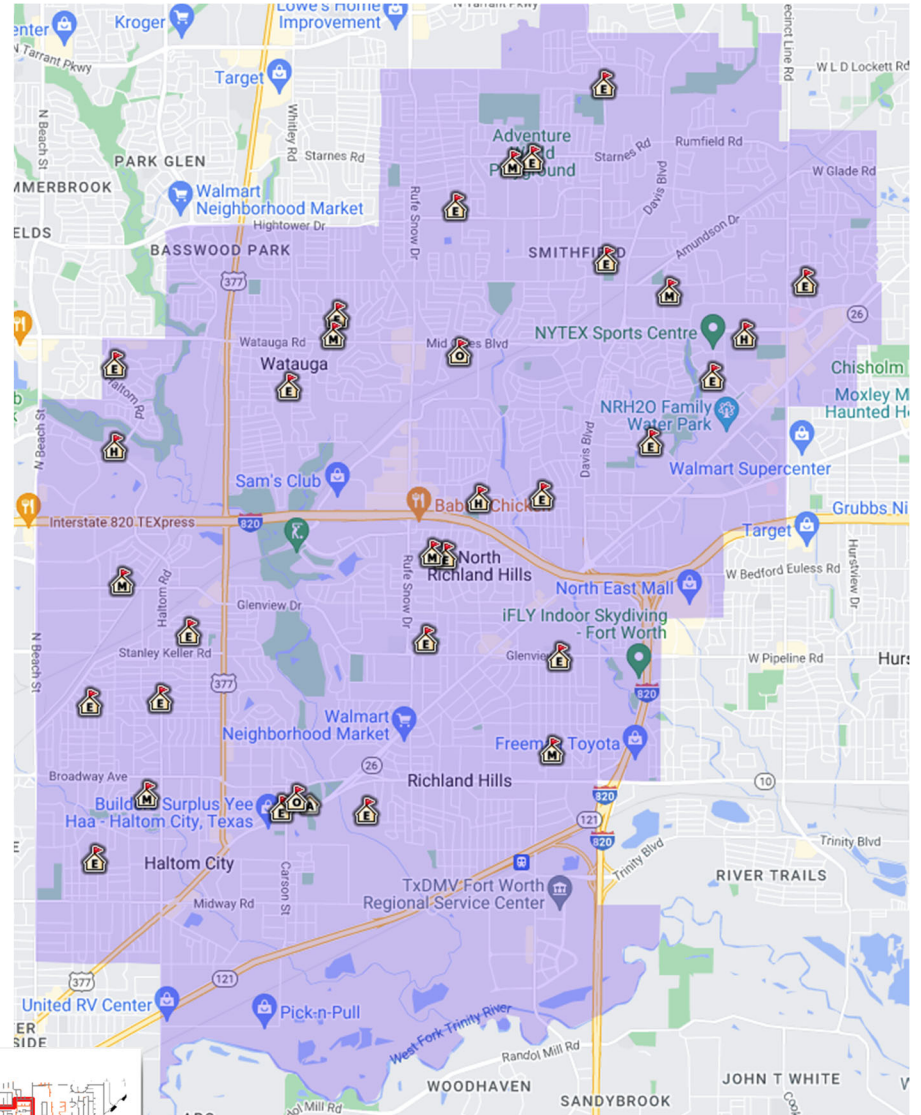
May 1986, another bond election authorized the purchase of a new site and the construction of a new facility to house Haltom High School. The original building was converted into an educational center for special student programs and services.

The Texas Historical Commission authorized an official Texas Historical Marker on the original site of the pioneer Birdville schools. The marker was dedicated on Aug. 12, 1989, at 3120 Carson Street in Haltom City, Texas.

ORGANIZATIONAL SECTION

Geographic Area Served

Today, Birdville ISD is the fourth largest school district in Northeast Tarrant County with nineteen elementary schools, seven middle schools, four high schools, one early college high school (Collegiate Academy of Birdville), and one career and technology campus. BIRD serves a growing population of 120,000 residents, and more than 22,500 students. The District spans 40 miles and is located at the "hub" of the Fort Worth-Dallas metroplex. The District serves the community of Richland Hills and portions of Colleyville, Fort Worth, Haltom City, Hurst, North Richland Hills and Watauga within its boundaries.



ORGANIZATIONAL SECTION

Level of Education Provided

Birdville ISD is a governmental entity providing educational services to Pre-Kindergarten through 12th Grade students.

BISD's vision of "Excellence, Integrity and Service" is the foundation for continued student and staff excellence in its nineteen elementary schools, seven middle schools, four high schools, one early college high school, and one career and technology campus. The mission of BISD is to ensure that all students position themselves to excel with integrity in an ever-changing global society through innovative and responsive learning environments.



BISD is continuing its Schools with a Specialization (SWAS) initiative. These programs go above and beyond the state–required curriculum. SWAS campuses are:

- **Birdville Elementary** has a Fine Arts Specialization;
- **West Birdville Elementary** is a Community-Based Education Center;
- **Haltom Middle School** is a No Excuses University campus;
- **North Richland Middle School** is a nationally STEM-certified middle school (Science, Technology, Engineering and Mathematics);
- **North Ridge Middle School** is an Innovation Entrepreneurship Academy campus;
- **Richland Middle School** has a specialization in Leadership; and
- **Smithfield Middle School** is an Advanced Learning and College Prep campus.

Instruction: The District provides a comprehensive educational program to over 22,500 students in grades Early Education through 12th Grade. A strong foundation of language arts, math, science and social studies form a core curriculum which is tightly aligned to the Texas Essential Knowledge and Skills (TEKS) in all grade levels. Birdville ISD students continue to score above average on state and national tests. In addition, secondary students participate in a variety of college-level, pre-AP, and AP courses. Other programs include world languages, fine arts, physical education/athletics, military science, and career and technology, where students have an opportunity to graduate with one or more endorsements, including Arts and

ORGANIZATIONAL SECTION

Humanities, Business and Industry, Public Services, STEM (Science, Technology, Engineering and Mathematics) and Multidisciplinary Studies. Quality instruction is also provided for students who are served in special programs such as special education, dual language/ESL, gifted and talented, and alternative educational options.



Gifted and Talented Education: GATE programming is designed for students with high general intellectual abilities. Birdville ISD uses multiple measures to screen and identify students for GATE services. GATE pull-out classes serve identified students in grades K-5.

Advanced Academics: BISD offers an advanced and challenging curriculum through an array of learning experiences that provide greater depth and complexity than found in the district's core curriculum. As students' progress through school, specific programs such as Advanced Placement, Dual Credit, and AVID are open to qualified students who wish to participate in rigorous and challenging coursework.



Destination Imagination: A project based, kid-driven program that teaches kids to be innovative problem solvers. Using Science, Technology, Engineering, the Arts, and Math (STEAM), teams of students collaborate, think outside the box and create unique solutions to one of seven different challenges in preparation for a fun, problem-solving competition.



Career and Technology Education: BISD's career and technology education program is recognized both statewide and nationally for its exemplary programs. The district offers innovative programs with business and industry partners in the BISD community.

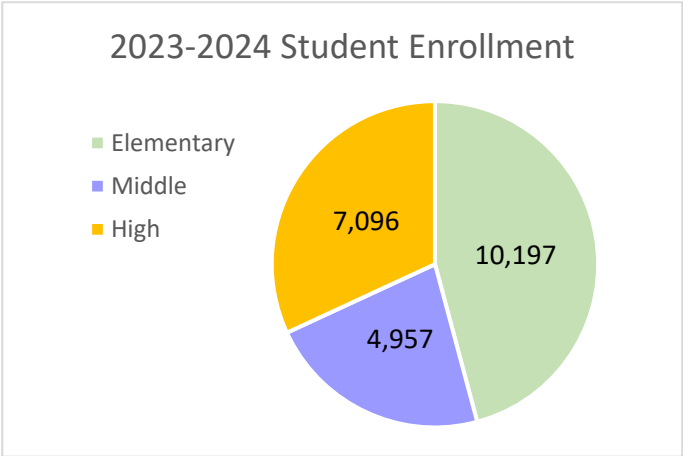
Athletics: The athletics program offers a full range of sports activities. The district competes in 13 sports in the University Interscholastic League, Class 5A and 6A, in Texas.

Fine Arts: The program includes an elementary art and music program, as well as band, choir, art, theatre arts, dance and music history for secondary students. BISD Fine Arts programs have been recognized across the state and nation.

Welcome to the Birdville Family.

Current Student Enrollment

Birdville ISD’s current size is 22,250 students in grades EE-12 recorded after the first full week of school. That is a slight decrease in student enrollment of .01% compared to the previous school year’s 22,504 enrollment. Although BISD has experienced a decrease in enrollment since COVID-19, our enrollment numbers are projected to remain steady over the course of the next few years.



Current Campuses

Students attend one of nineteen elementary school campuses, seven middle school campuses, and four high school campuses:

- ELEMENTARY
- Birdville Elementary School
 - David E. Smith Elementary School
 - Jack C. Binion Elementary School
 - Alliene Mullendore Elementary School
 - Smithfield Elementary School
 - Snow Heights Elementary School
 - Cheney Hills Elementary School
 - O.H. Stowe Elementary School
 - West Birdville Elementary School
 - Holiday Heights Elementary School
 - Watauga Elementary School
 - Grace E. Hardeman Elementary School
 - W.A. Porter Elementary School
 - Academy of C.F. Thomas Elementary School
 - Foster Village Elementary School
 - North Ridge Elementary School
 - John D. Spicer Elementary School
 - Green Valley Elementary School
 - Walker Creek Elementary School

- MIDDLE
- Haltom Middle School
 - North Richland Middle School
 - Richland Middle School
 - North Oaks Middle School
 - Watauga Middle School
 - Smithfield Middle School
 - North Ridge Middle School

- HIGH
- Haltom High School
 - Richland High School
 - Birdville High School
 - Shannon High School

Detailed campus profiles are included on pages 42-71.

In addition, the District has a technology and advanced learning center, collegiate academy, alternative education center, fine arts athletics complex, administrative building, facilities maintenance/child nutrition office, professional development learning center, a coliseum, and a transportation center.

CAMPUS PROFILES



ORGANIZATIONAL SECTION

Haltom High School



5501 Haltom Road
Haltom City, TX 76137
Phone: 817-547-6000

Grades 9-12

Mission Statement: The mission of Haltom High School is to commit to ensuring that all students learn to think independently; develop self-confidence; become enthusiastic, life-long learners; cultivate a respect for diversity of ideas; develop a positive concept of ethics and values; and acquire skills to become healthy, productive citizens.

Home Campus for the Collegiate Academy of Birdville (CAB)

Special Programs: No Excuses University

Campus Recognition: Ranked by U.S. News & World as 2023-24 Best High Schools



Quick Facts

Mascot: Buffalos

Colors: Orange and Black

Named in 1961 when Richland High opened

Elementary Feeders: Birdville, W.T. Francisco, David E. Smith, West Birdville, John D. Spicer, O.H. Stowe, Grace E.

Hardeman, Watauga

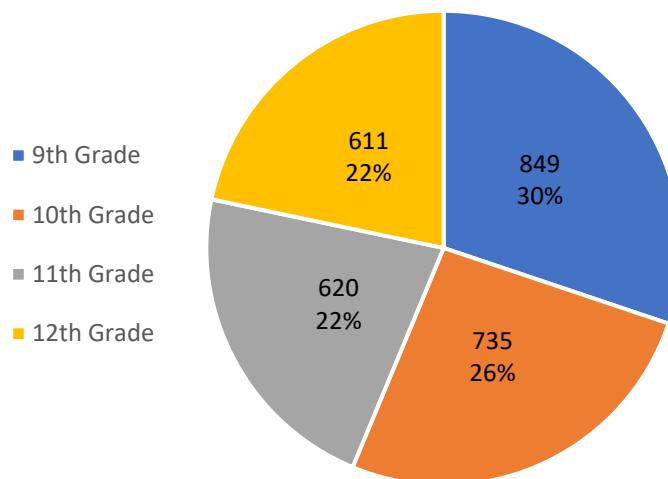
Middle School Feeders:

Haltom Middle, North Oaks

Middle, Watauga Middle

Principal: Kristi Strickland

2,815 Total Students



ORGANIZATIONAL SECTION

Richland High School



5201 Holiday Lane East
North Richland Hills, TX
76180
Phone: 817-547-7000

Grades 9-12

Mission Statement: Through cooperative efforts with the community, Richland High School's programs of instruction not only promote self-confidence, creativity, scholarship, and citizenship, but also provide skills for an ever-changing world.

Special Programs: Computer Science Honor Society; Hope Squad

Campus Recognition: Ranked by U.S. News & World as 2023-24 Best High Schools



Quick Facts

Mascot: Royals

Colors: White, Blue, Grey, and Cardinal

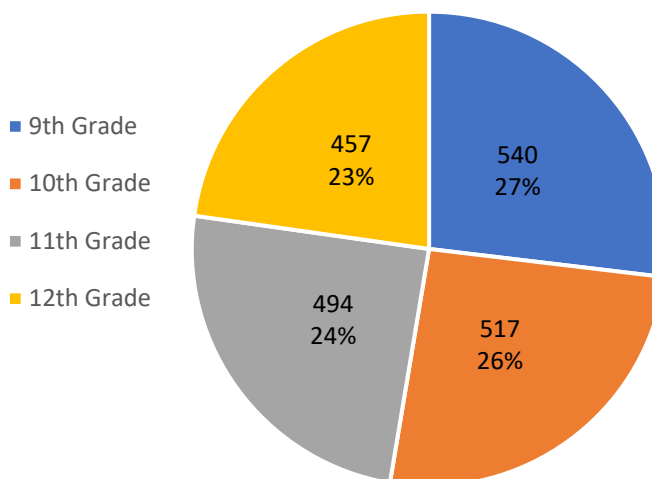
Founded in 1961

Elementary Feeders: Holiday Heights, Alliene Mullendore, Snow Heights, Cheney Hills, Foster Village, Green Valley, North Ridge

Middle School Feeders: North Richland Middle, North Ridge Middle

Principal: Kyle Pekurney

2,008 Total Students



ORGANIZATIONAL SECTION

Birdville High School



9100 Mid Cities Boulevard
North Richland Hills, TX 76180
Phone: 817-547-8000

Grades 9-12

Mission Statement: The mission of Birdville High School is to produce responsible graduates who achieve excellence in scholarship, athletics and the arts; and who demonstrate leadership toward a more compassionate society.

Special Programs: KEY Club

Campus Recognition: Ranked by U.S. News & World as 2023-24 Best High Schools



Quick Facts

Mascot: Hawk

Colors: Green and Gold

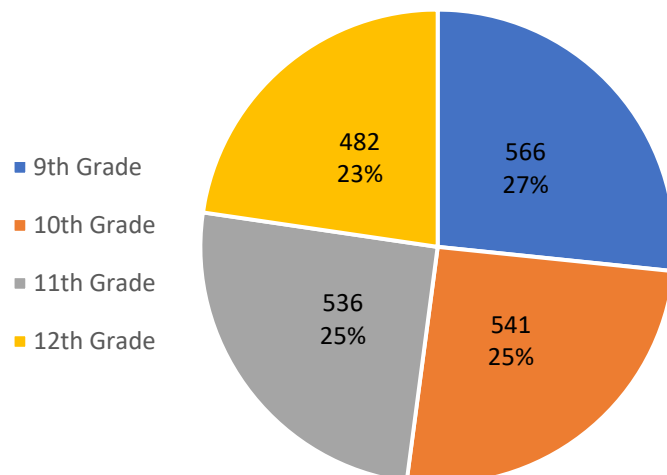
Founded in 1999

Elementary Feeders: Academy of Carrie F. Thomas; Jack C. Binion, Cheney Hills, W.A. Porter, Smithfield, Walker Creek

Middle School Feeders: Richland Middle, Smithfield Middle

Principal: Tim Drysdale

2,125 Total Students



ORGANIZATIONAL SECTION

Shannon High School



6010 Walker Street
Haltom City, TX 76117
Phone: 817-547-5400
Grades 9-12

Mission Statement: In a caring, safe, and respectful environment, we at Shannon empower students through innovative instruction, support, and leadership, to achieve real world success.

Special Programs: School of Choice – Accelerated Learning Program

Quick Facts

Mascot: Shamrocks

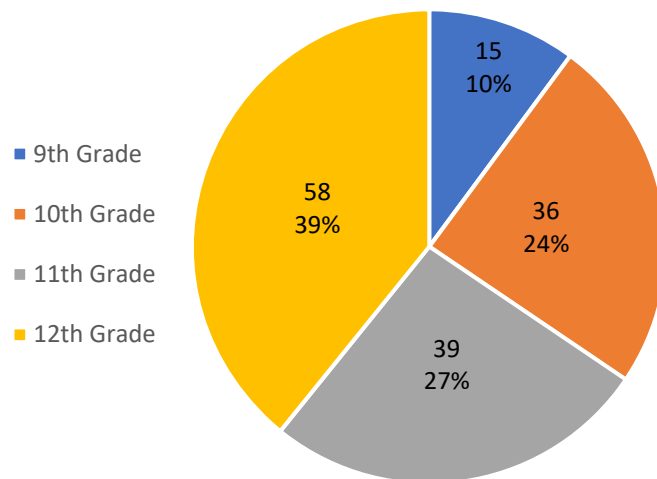
Colors: Green and White

Founded in 1947

Enrollment is limited in the number of students accepted each quarter. Admission is by application and interview only; there are no automatic admissions.*

Principal: Liz Pena

148 Total Students



*There are openings at the start of each nine weeks due to students who graduate each quarter. Priority for acceptance is given to senior and junior level applicants. Once a student is enrolled, and makes satisfactory progress toward earning graduation credits, he or she can continue as a student at Shannon. However, the student may also withdraw from Shannon and return to his or her home campus at the start of that school's next semester. Credits earned at Shannon are fully accepted BISD credits and will be reflected on a student's official transcript. Shannon High School offers an alternative high school program. We are on an accelerated block schedule which has proven to be highly successful with our students.

ORGANIZATIONAL SECTION

Haltom Middle School

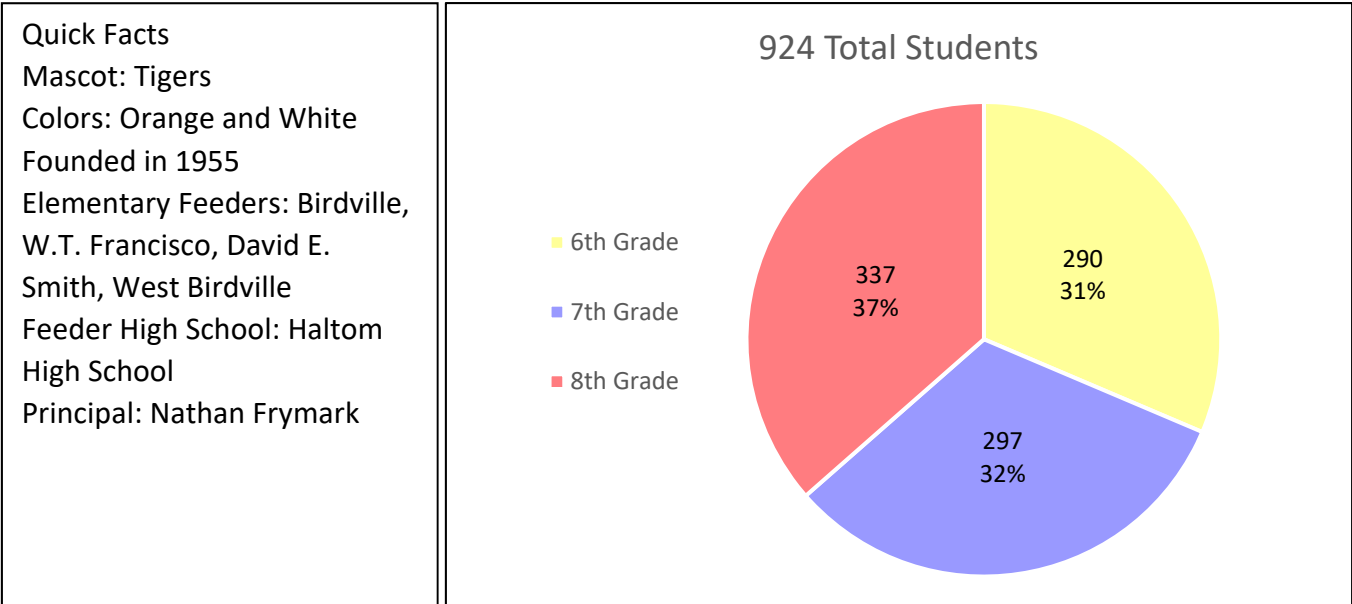


5001 Hutchison Way
Haltom City, TX 76117
Phone: 817-547-4000

Grades 6-8

Mission Statement: All Tigers create a school where everyone feels safe, valued, and respected while growing our mind, body, and spirit. As a No Excuses University school, HMS employs the Six Systems to ensure all students develop their academic, social, and emotional potential to be successful at a university and career of their choice.

Schools with a Specialization (SWAS) Campus: A No Excuse University



ORGANIZATIONAL SECTION

North Richland Middle School



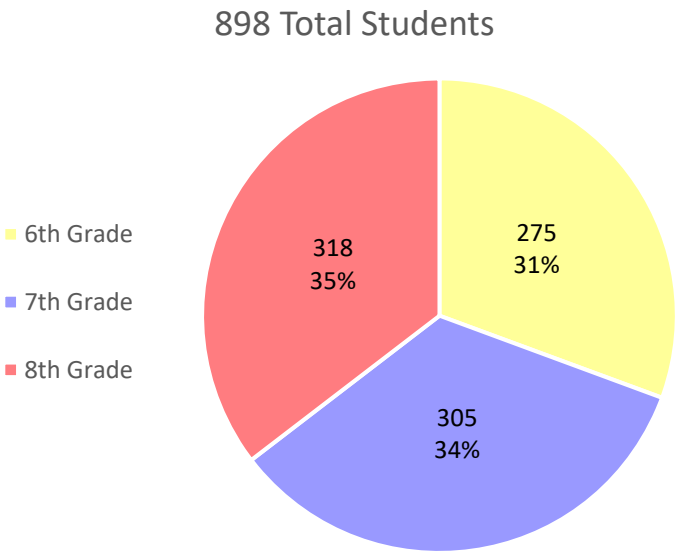
4801 Redondo Drive
North Richland Hills, TX
76180
Phone: 817-547-4200

Grades 6-8

Mission Statement: At North Richland Middle School, we inspire and encourage students to be lifelong learners and responsible citizens through authentic learning opportunities, open collaboration and communication, and positive relationships within our community.

Schools with a Specialization (SWAS) Campus: A Nationally STEM-Certified Middle School (STEM: Science, Technology, Engineering, Mathematics)

Quick Facts
Mascot: Falcons
Colors: Red and White
Founded in 1962
Elementary Feeders: Holiday Heights, Alliene Mullendore, Snow Heights, Cheney Hills (students west of Big Fossil Creek)
Feeder High School: Richland High School
Principal: Sherri Gamble



ORGANIZATIONAL SECTION

Richland Middle School



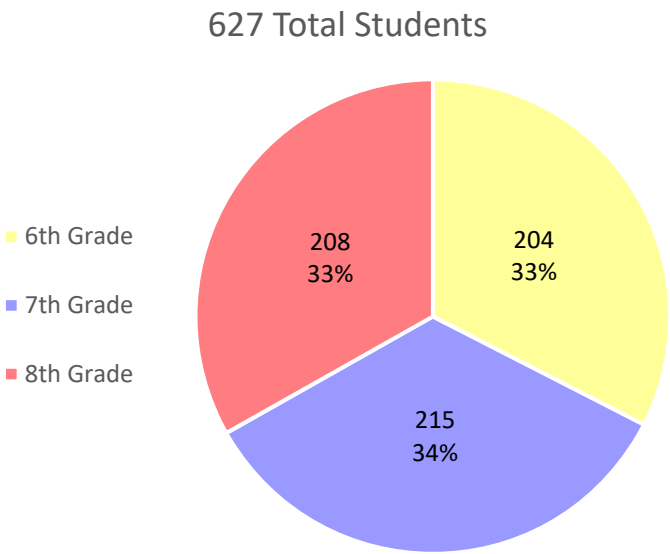
3401 Labadie Drive
Richland Hills, TX
76118
Phone: 817-547-4400

Grades 6-8

Mission Statement: At Richland Middle School, our mission is to create a safe, nurturing environment rich in opportunities for students to learn and grow.

Schools with a Specialization (SWAS) Campus: A School of Leadership

Quick Facts
Mascot: Rams
Colors: Purple and White
Founded in 1955
Elementary Feeders: Academy of Carrie F. Thomas, Jack C. Binion, Cheney Hills (students east of Big Fossil Creek)
Feeder High School: Birdville High School
Principal: Billy Neal



ORGANIZATIONAL SECTION

North Oaks Middle School



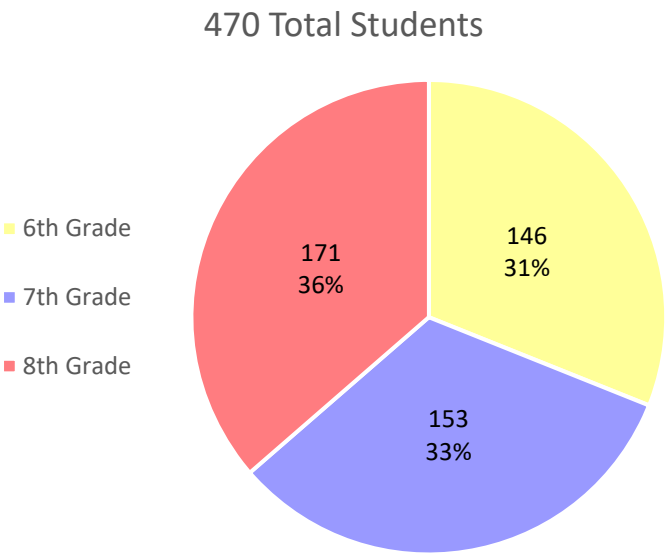
4800 Jordan Park Drive
Haltom City, TX 76117
Phone: 817-547-4600

Grades 6-8

Mission Statement: At North Oaks Middle School, we will engage students in rigorous learning with a foundation of positive relationships and student responsibility.

Special Programs: TAME (Texas Alliance for Minorities in Engineering)

Quick Facts
Mascot: Mustang
Colors: Black and Yellow
Founded in 1965
Elementary Feeders: John D. Spicer, O.H. Stowe
Feeder High School: Haltom High School
Principal: Jennifer Klaerner



ORGANIZATIONAL SECTION

Watauga Middle School



6300 Maurie Drive
Watauga, TX 76148
Phone: 817-547-4800

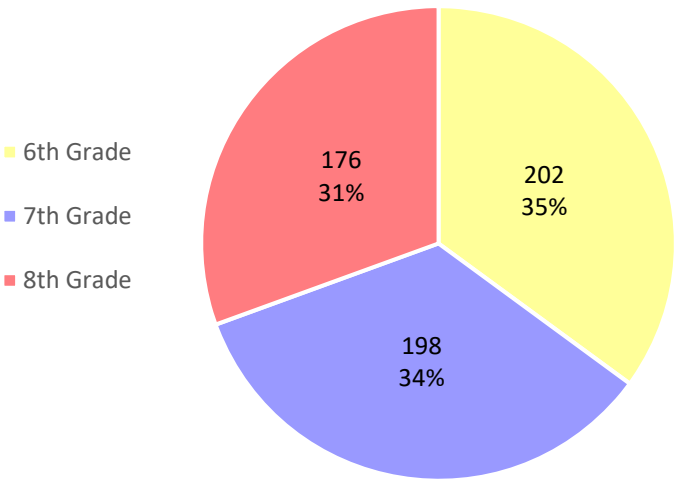
Grades 6-8

Mission Statement: The mission of Watauga Middle School, is to ensure student success at their highest potential to prepare them for global citizenship through a cooperative effort among school leaders, parents and students, as distinguished by outstanding academic, athletic and fine arts achievement.

Special Programs: TAME (Texas Alliance for Minorities in Engineering)

Quick Facts
Mascot: Warriors
Colors: Green and White
Founded in 1969 Elementary
Feeders: Grace E. Hardeman,
Watauga Feeder High
School: Haltom High School
Principal: Shannon Houston
Shedd

576 Total Students



ORGANIZATIONAL SECTION

Smithfield Middle School



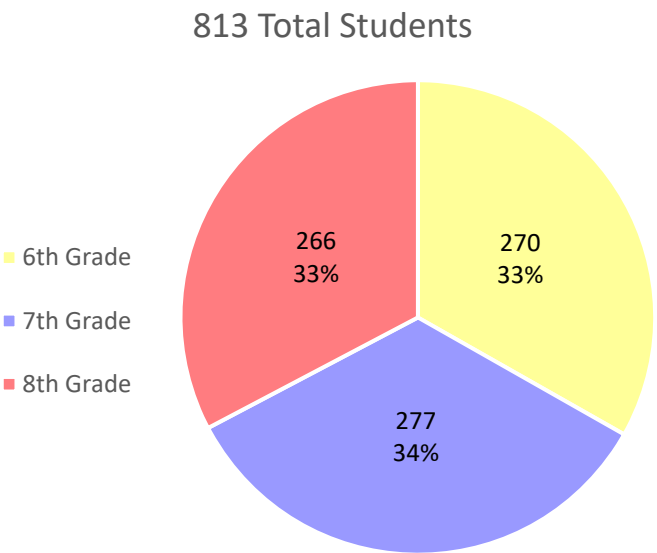
8400 Main Street
North Richland Hills, TX 76182
Phone: 817-547-5000

Grades 6-8

Mission Statement: Smithfield Middle School seeks to provide all Raiders a safe and positive environment while encouraging a commitment to continued academic and social growth through challenging and meaningful learning opportunities in order to create resilient lifelong learners, leaders, and achievers in society.

Schools with a Specialization (SWAS) Campus: An Advanced Learning and College Prep Campus

Quick Facts
Mascot: Raider
Colors: Royal Blue, Black, and White
Founded in 1975
Elementary Feeders: W.A. Porter, Smithfield, Walker Creek
Feeder High School: Birdville High School
Principal: Jason Turner



ORGANIZATIONAL SECTION

North Ridge Middle School



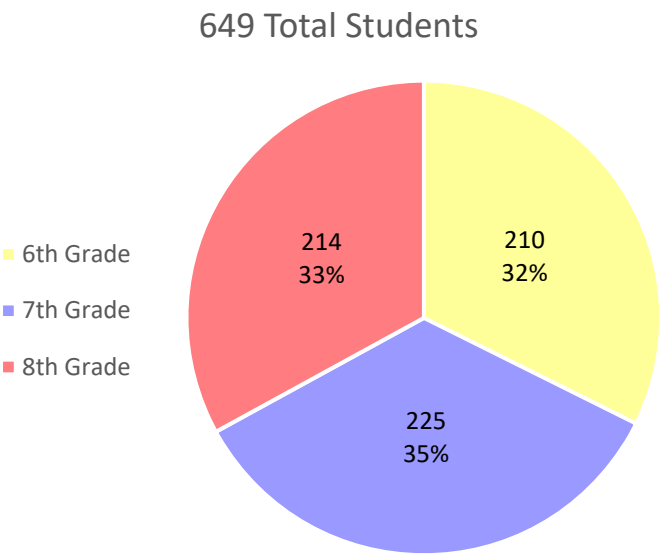
7332 Douglas Lane
North Richland Hills, TX 76182
Phone: 817-547-5200

Grades 6-8

Mission Statement: North Ridge Middle School will provide an opportunity for all students to fully develop knowledge, skills, and pride in self, school and community in a way that challenges, motivates and provides a safe learning environment. Its staff will focus on high personal and academic standards so that North Ridge Middle School will be recognized throughout the Birdville community and the state as a leader in educational excellence.

Schools with a Specialization (SWAS) Campus: An Innovative Entrepreneurship Academy

Quick Facts
Mascot: Wildcats
Colors: Maroon and White
Founded in 1988
Elementary Feeders: Foster Village, Green Valley, North Ridge
Feeder High School: Richland High School
Principal: John Davis



ORGANIZATIONAL SECTION

Birdville Elementary School



3111 Carson Street
Haltom City, TX 76117
Phone: 817-547-1500

Grades EE-5

Mission Statement: We at Birdville Elementary are a community of life-long learners building a better future for all through consistent teamwork, collaboration, and communication.

Special Programs: School of Fine Arts; One Way Dual Language Program
Schools with a Specialization (SWAS) Campus: Fine Arts Specialization

Quick Facts

Mascot: Little Buffs

Colors: Blue and Red

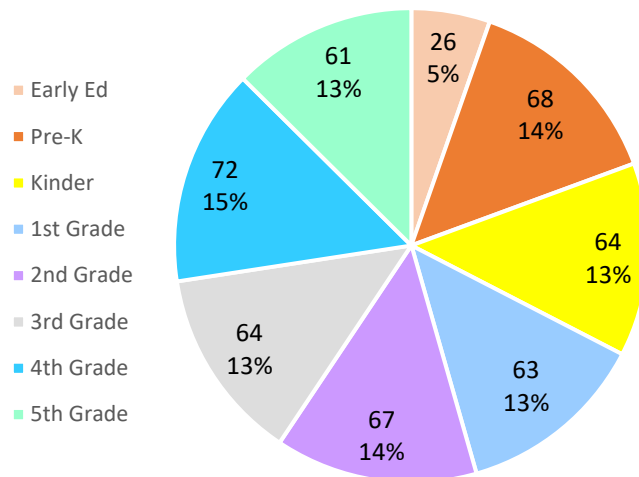
Founded in 1955

Middle School Feeder: Haltom
Middle

Feeder High School: Haltom
High School

Principal: Tammy Pope

485 Total Students



ORGANIZATIONAL SECTION

David E. Smith Elementary School



3701 N. Haltom Road
Haltom City, TX 76117
817-547-1600



23-24 Temporary Address:
3701 Layton Avenue
Haltom City, TX 76117

Grades PreK-5

Mission Statement: We, the educators at David E. Smith Elementary School, believe that all children, regardless of their socio-economic backgrounds or prior school experiences, are capable of learning if they have properly designed and specified learning objectives.

Special Programs: Battle of the Books; One Way Dual Language Program

Quick Facts

Mascot: Lion

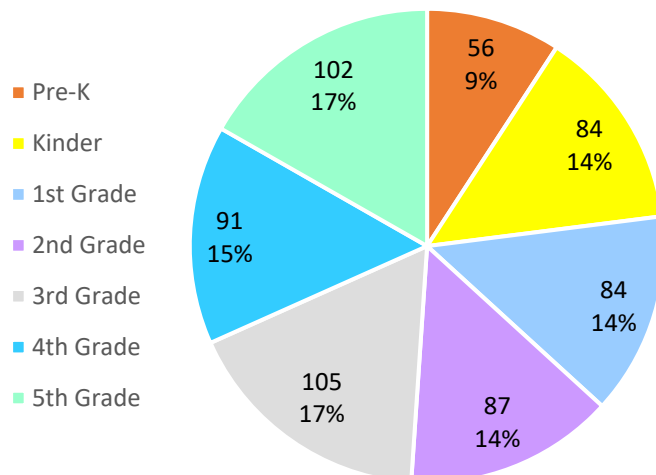
Colors: Blue and Red

Founded in 1954 – Currently under construction for 2023-24 (W.T. Francisco and David E. Smith Elementary have combined into one school, and will be located at the new campus in 2025)

Middle School Feeder: Haltom
Feeder High School: Haltom High School

Principal: Amanda Holman

609 Total Students



ORGANIZATIONAL SECTION

Jack C. Binion Elementary School



7400 Glenview Drive
Richland Hills, TX 76180
Phone: 817-547-1800

Grades EE-5

Mission Statement: Our mission at Jack C. Binion Elementary is to provide a high-quality education in an inclusive environment for life-long learners, and to empower and inspire success and personal growth for the Binion community.

Special Programs: Academy 4; One Way Dual Language Program

Quick Facts

Mascot: Bobcats

Colors: Maroon and White

Founded in 1953 as Glenview Elementary. New Building Dedication as Jack C. Binion Elementary in 2003

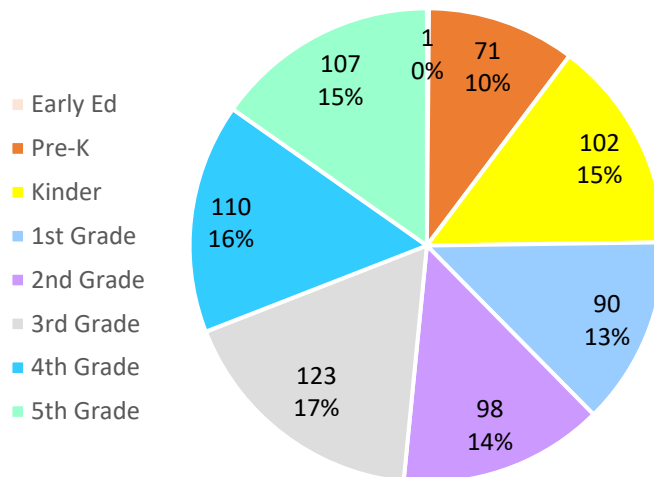
Middle School Feeder:

Richland Middle

Feeder High School: Birdville High School

Principal: Cheryl Waddell

702 Total Students



ORGANIZATIONAL SECTION

Alliene Mullendore Elementary School



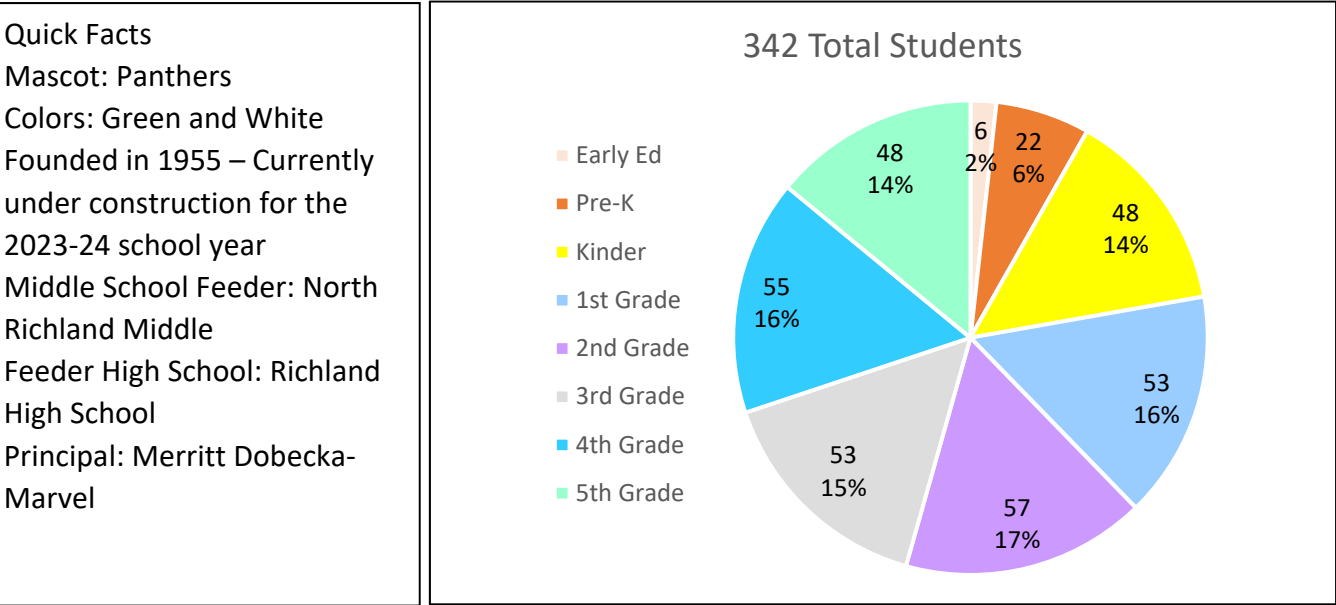
4100 Flory Street
North Richland Hills, TX 76180
Phone: 817-547-1900

Grades EE-5

Temporary Address for 23-24:
3250 Scruggs Park Drive
Richland Hills, TX 76118

Mission Statement: We at Mullendore are a school family who shows respect. We are learners who make a difference. We are Mullendore!

Special Programs: Battle of the Books



ORGANIZATIONAL SECTION

Smithfield Elementary School



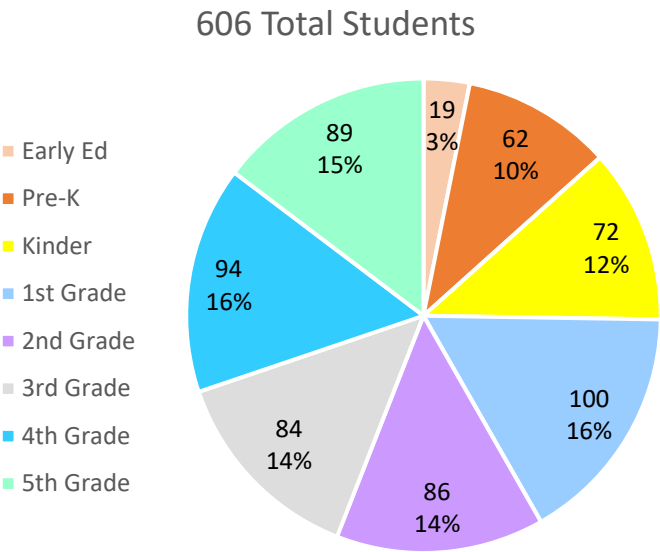
8001 Northeast Pkwy
North Richland Hills, TX
76182
Phone: 817-547-2100

Grades EE-5

Mission Statement: Smithfield Elementary values relationships, relentless effort and reaching our full potential! Team Smithfield: Determined to EXCEL above the line.

Special Programs: Battle of the Books

Quick Facts
Mascot: Wildcats
Colors: Red and White
Founded in 1953
Middle School Feeder:
Smithfield Middle
Feeder High School: Birdville
High School
Principal: Melissa Pellegrino



ORGANIZATIONAL SECTION

Snow Heights Elementary School



4801 Vance Road
North Richland Hills, TX 76180
Phone: 817-547-2200

Grades EE-5

Mission Statement: The staff of Snow Heights Elementary believes that ALL students are important and can learn. Our purpose is to educate in an academically challenging and emotionally safe environment in which all students can attain their maximum potential.

Special Programs: Battle of the Books; Hope Squad; Kindness Club; SHE Singers

Quick Facts

Mascot: Polar Bears

Colors: Navy and White

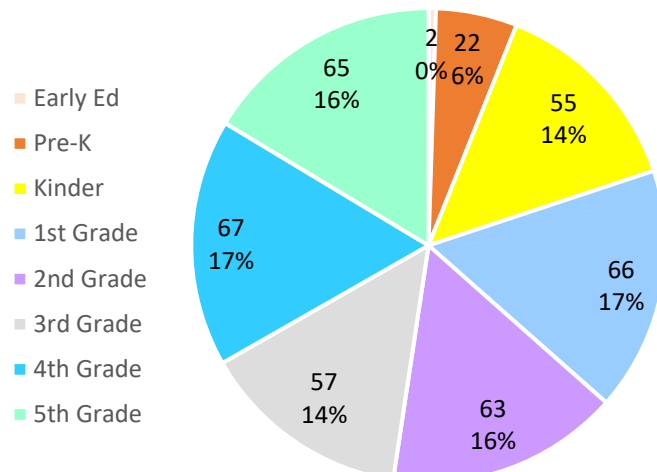
Founded in 1958

Middle School Feeder: North
Richland Middle

Feeder High School: Richland
High School

Principal: Susan Nall

397 Total Students



Cheney Hills Elementary School



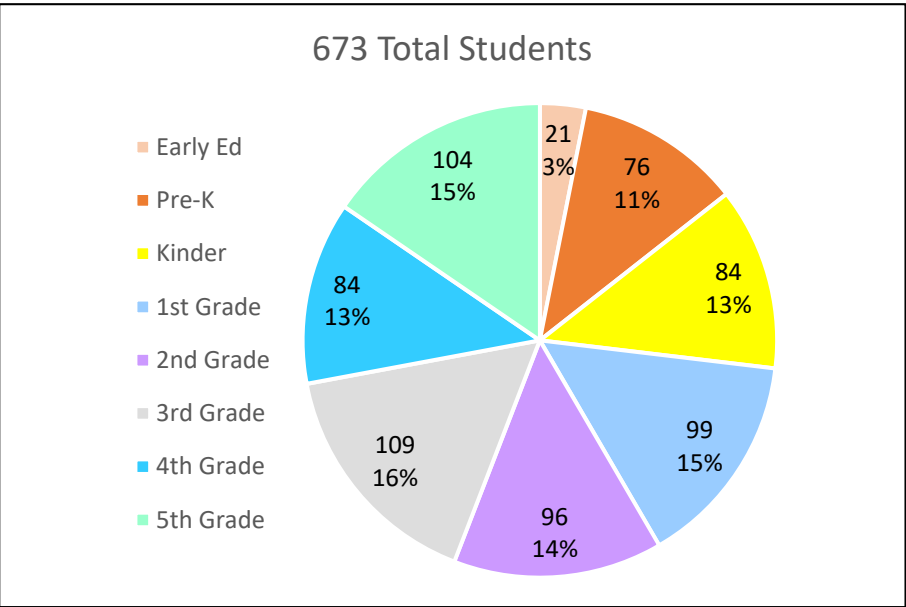
3001 Dreeben Drive
Richland Hills, TX 76118
Phone: 817-547-2300

Grades EE-5

Mission Statement: The mission of Cheney Hills Elementary is to empower our diverse community by creating a welcoming environment that provides impactful learning experiences for students so that they can realize their value and potential on their own journey to academic excellence.

Special Programs: Leader in Me; One Way Dual Language Program

Quick Facts
Mascot: Cardinals
Colors: Red and Navy
Founded in 1958
Middle School Feeder:
Richland Middle (for students east of Big Fossil Creek) and North Richland Middle (for students west of Big Fossil Creek)
Feeder High School: Birdville (east students) and Richland High School (west students)
Principal: Billy Pope



ORGANIZATIONAL SECTION

O.H. Stowe Elementary School



4201 Rita Lane
Haltom City, TX 76117
Phone: 817-547-2400

Grades EE-5

Mission Statement: Good, Better, Best...never rest until your Good is Better and your Better is Best! We envision a school where we build a foundation for learning by leading by example, inspiring change, and providing opportunities that will make lasting impacts on the hearts and minds of all students.

Special Programs: Stowe Singers; Battle of the Books; One Way Dual Language Program

Quick Facts

Mascot: Beaver

Colors: Navy and Gold

Founded in 1959

Middle School Feeder: North

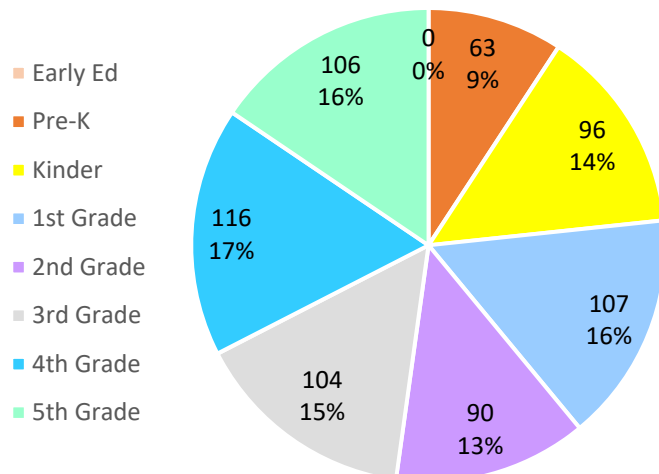
Oaks Middle

Feeder High School: Haltom

High School

Principal: Charlie Lokey

682 Total Students



ORGANIZATIONAL SECTION

West Birdville Elementary School

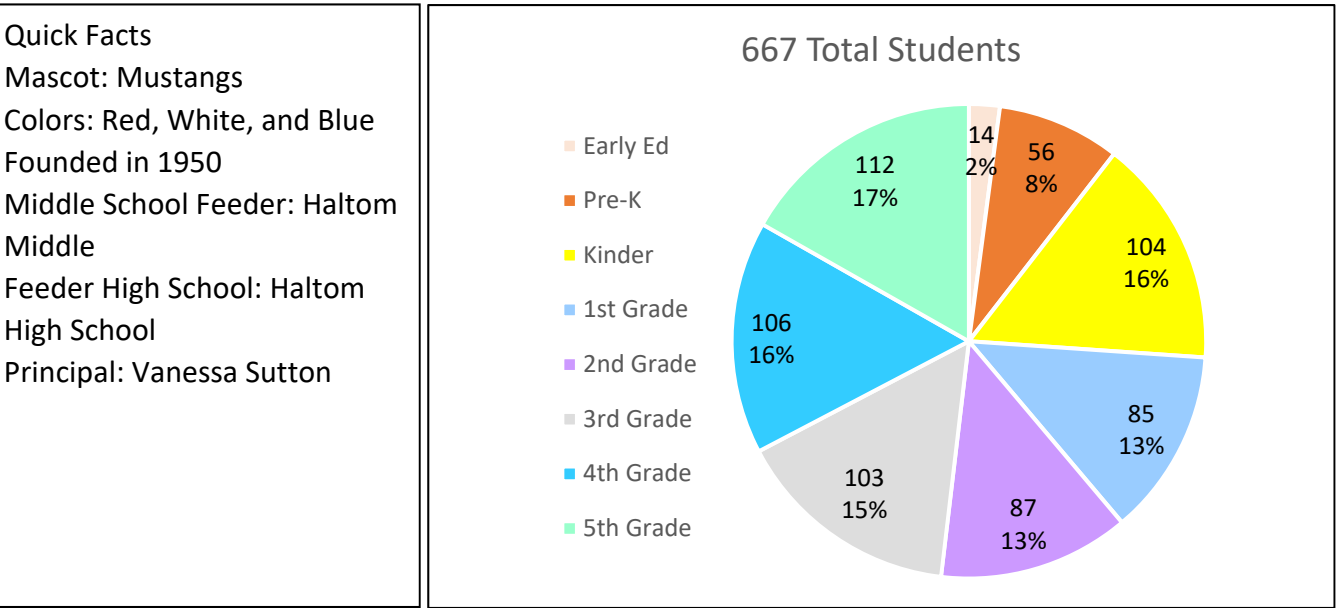


3001 Layton Drive
Haltom City, TX 76117
Phone: 817-547-2500

Grades EE-5

Mission Statement: With confidence and a love for learning, Mustangs achieve high goals.

Special Programs: One Way Dual Language Program
Schools with a Specialization (SWAS) Campus: A Community-Based Educational Center



ORGANIZATIONAL SECTION

Holiday Heights Elementary School



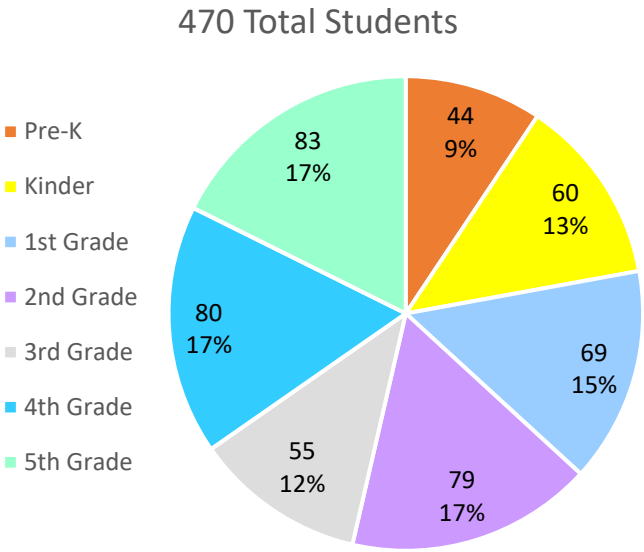
5221 Susan Lee Lane
North Richland Hills, TX 76180
Phone: 817-547-2600

Grades EE-5

Mission Statement: Holiday Heights Elementary is a community of lifelong learners where everyone learns in a safe, kind and nurturing environment.

Special Programs: Battle of the Books

Quick Facts
Mascot: Husky
Colors: Red, Blue, and White
Founded in 1966
Middle School Feeder: North Richland Middle
Feeder High School: Richland High School
Principal: Lisa Walker



ORGANIZATIONAL SECTION

Watauga Elementary School



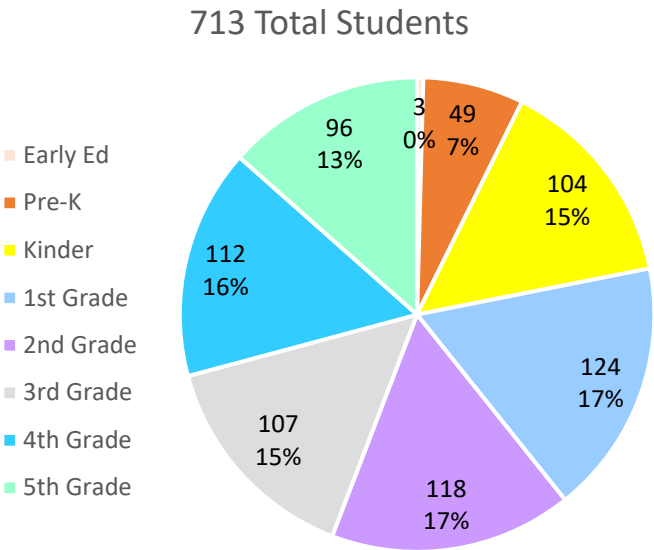
5937 Whitley Road
Watauga, TX 76148
Phone: 817-547-2700

Grades EE-5

Mission Statement: We are a school which values each part of our community, empowers learners, and establishes an environment where positive futures can be created. Focused – Empowering – Caring.

Special Programs: One Way Dual Language Program

Quick Facts
Mascot: Wildcats
Colors: Green and Gold
Founded in 1965
Middle School Feeder:
Watauga Middle
Feeder High School: Haltom
High School
Principal: Jennifer Martin



ORGANIZATIONAL SECTION

Grace E. Hardeman Elementary School



6100 Whispering Lane
Watauga, TX 76148
Phone: 817-547-2800

Grades EE-5

Mission Statement: Roadrunners RISE: Reaching our goals & Inspiring others in a Safe & student-centered environment where Everyone is a valued member of our school family.

Special Programs: Hardeman Harmony Choir

Quick Facts

Mascot: Roadrunners

Colors: Blue and Gold

Founded in 1972

Middle School Feeder:

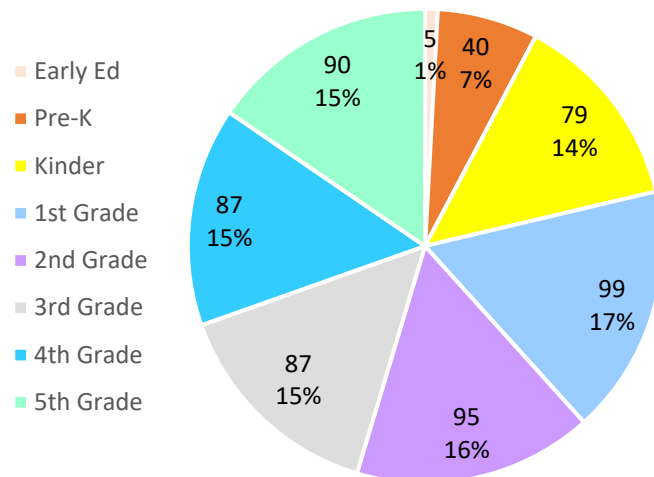
Watauga Middle

Feeder High School: Haltom

High School

Principal: Kenji Ford

582 Total Students



ORGANIZATIONAL SECTION

W.A. Porter Elementary School

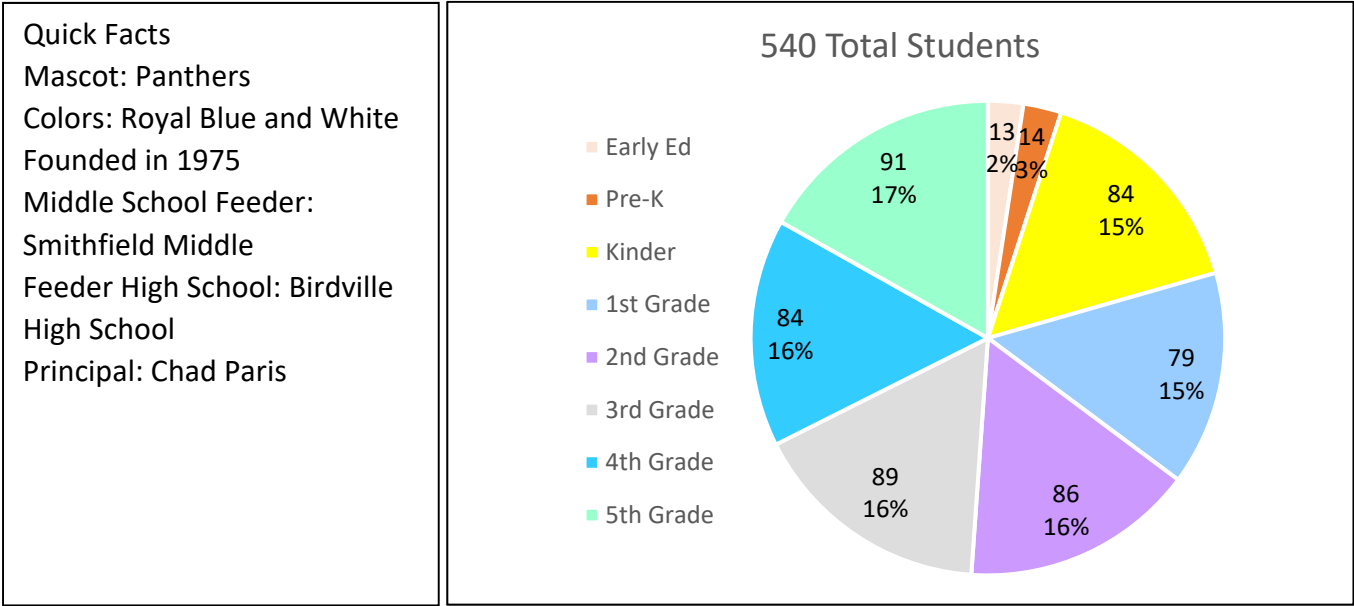


2750 Prestondale Drive
Hurst, TX 76054
Phone: 817-547-2900

Grades EE-5

Mission Statement: We will promote excellence by empowering children to reach their individual potential within a supportive learning community.

Special Programs: Regional Day School for the Deaf



ORGANIZATIONAL SECTION

Academy at Carrie F. Thomas Elementary School



8200 O'Brian Way
North Richland Hills, TX
76180
Phone: 817-547-3000

Grades EE-5

Mission Statement: Ensure All Students Acquire Academic Skills, Knowledge and Behaviors Needed for Success!

Special Programs: One Way Dual Language Program

Quick Facts

Mascot: Tigers

Colors: Red and Navy

Founded in 1977

Middle School Feeder:

Richland Middle

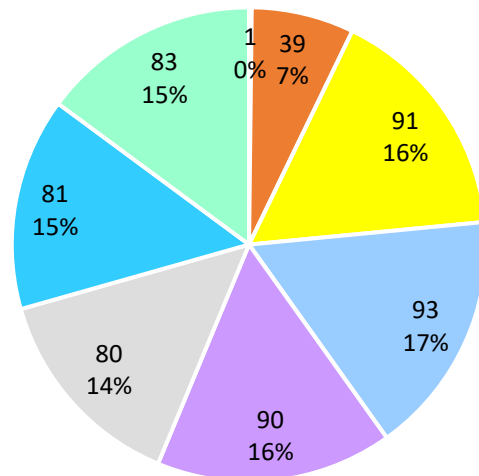
Feeder High School: Birdville

High School

Principal: Angela Limon

558 Total Students

- Early Ed
- Pre-K
- Kinder
- 1st Grade
- 2nd Grade
- 3rd Grade
- 4th Grade
- 5th Grade



ORGANIZATIONAL SECTION

Foster Village Elementary School



6800 Springdale Lane
North Richland Hills, TX 76182
Phone: 817-547-3100

Grades EE-5

Mission Statement: Preparing young minds to become productive members of society while providing a safe environment for growth and success today.

Special Programs: Battle of the Books; Fantastic Fox Kindness Club

Quick Facts

Mascot: Fox

Colors: Blue and White

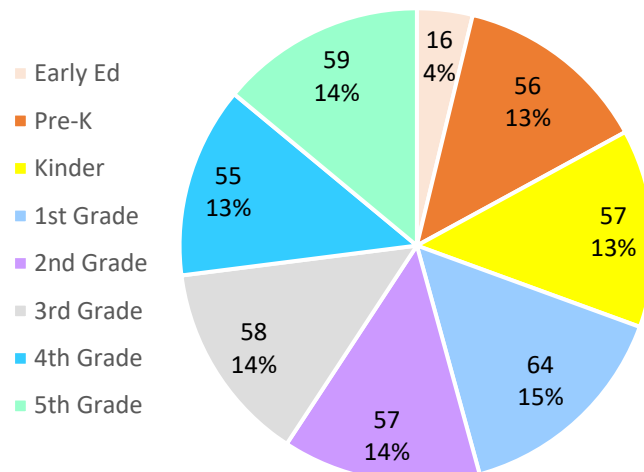
Founded in 1980

Middle School Feeder: North
Ridge Middle

Feeder High School: Richland
High School

Principal: Carrie Welborn

422 Total Students



ORGANIZATIONAL SECTION

North Ridge Elementary School



7331 Holiday Lane
North Richland Hills, TX
76182
Phone: 817-547-3200

Grades EE-5

Mission Statement: We at North Ridge Elementary are committed to building a strong foundation for all children as we collaborate and foster learning, promoting student success and core values.

Special Programs: Singing Longhorn Choir; Kindness Club

Quick Facts

Mascot: Longhorns

Colors: Red, White, and Blue

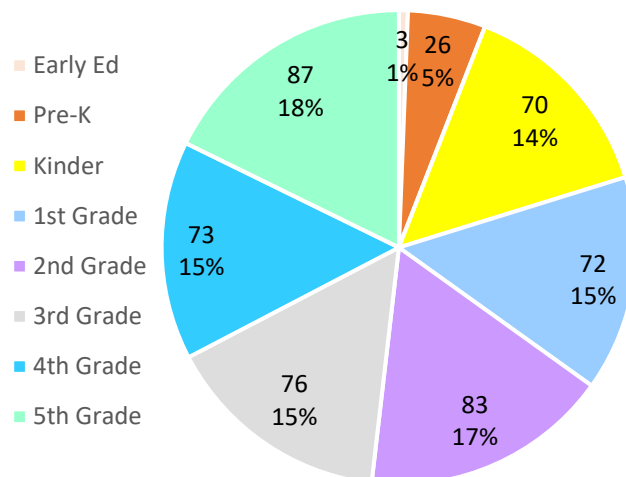
Founded in 1986

Middle School Feeder: North Ridge Middle

Feeder High School: Richland High School

Principal: Deborah Coulson

490 Total Students



ORGANIZATIONAL SECTION

John D. Spicer Elementary School

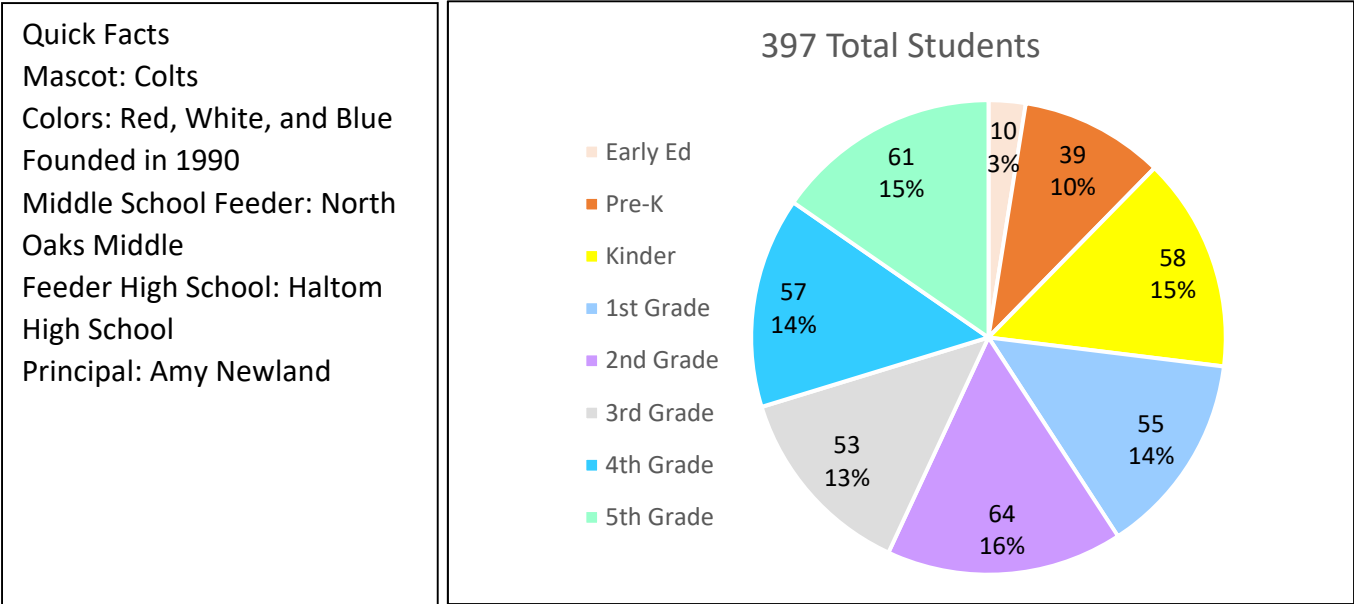


4300 Estes Park Road
Haltom City, TX 76137
Phone: 817-547-3300

Grades EE-5

Mission Statement: Together we can shape tomorrow's leaders by collaborating with students, parents, and teachers in order to support the whole child. TOGETHER WE CAN!

Special Programs: Battle of the Books



ORGANIZATIONAL SECTION

Green Valley Elementary School



7900 Smithfield Road
North Richland Hills, TX
76182
Phone: 817-547-3300

Grades EE-5

Mission Statement: Gators are a fun community of academically driven scholars who are goal oriented, hardworking, and empowered to be life-long learners in a loving environment.

GATORS: Growth mindset, Accepting, Teamwork, Open-minded, Respectful, Scholars

Special Programs: National Elementary Honor Society

Quick Facts

Mascot: Gators

Colors: Blue and Green

Founded in 1992

Middle School Feeder: North

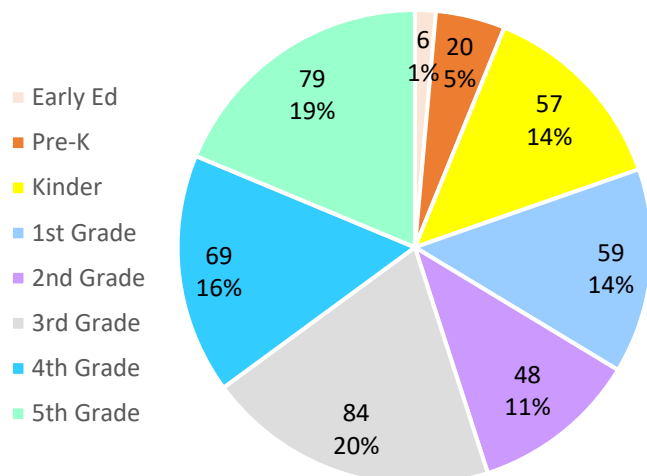
Ridge Middle

Feeder High School: Richland

High School

Principal: Katie Moran

422 Total Students



ORGANIZATIONAL SECTION

Walker Creek Elementary School



8780 Bridge Street
North Richland Hills, TX
76180
Phone: 817-547-3500

Grades EE-5

Mission Statement: We create excellence...by igniting a spark within.

Special Programs: Battle of the Books

Quick Facts

Mascot: Coyotes

Colors: Silver and Blue

Founded in 2004

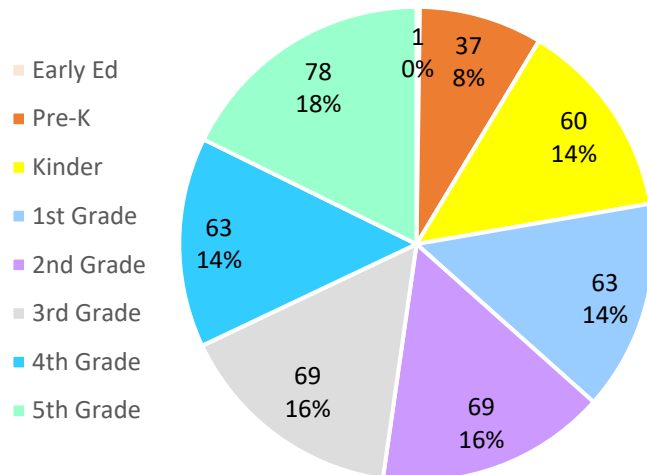
Middle School Feeder:

Smithfield Middle

Feeder High School: Birdville
High School

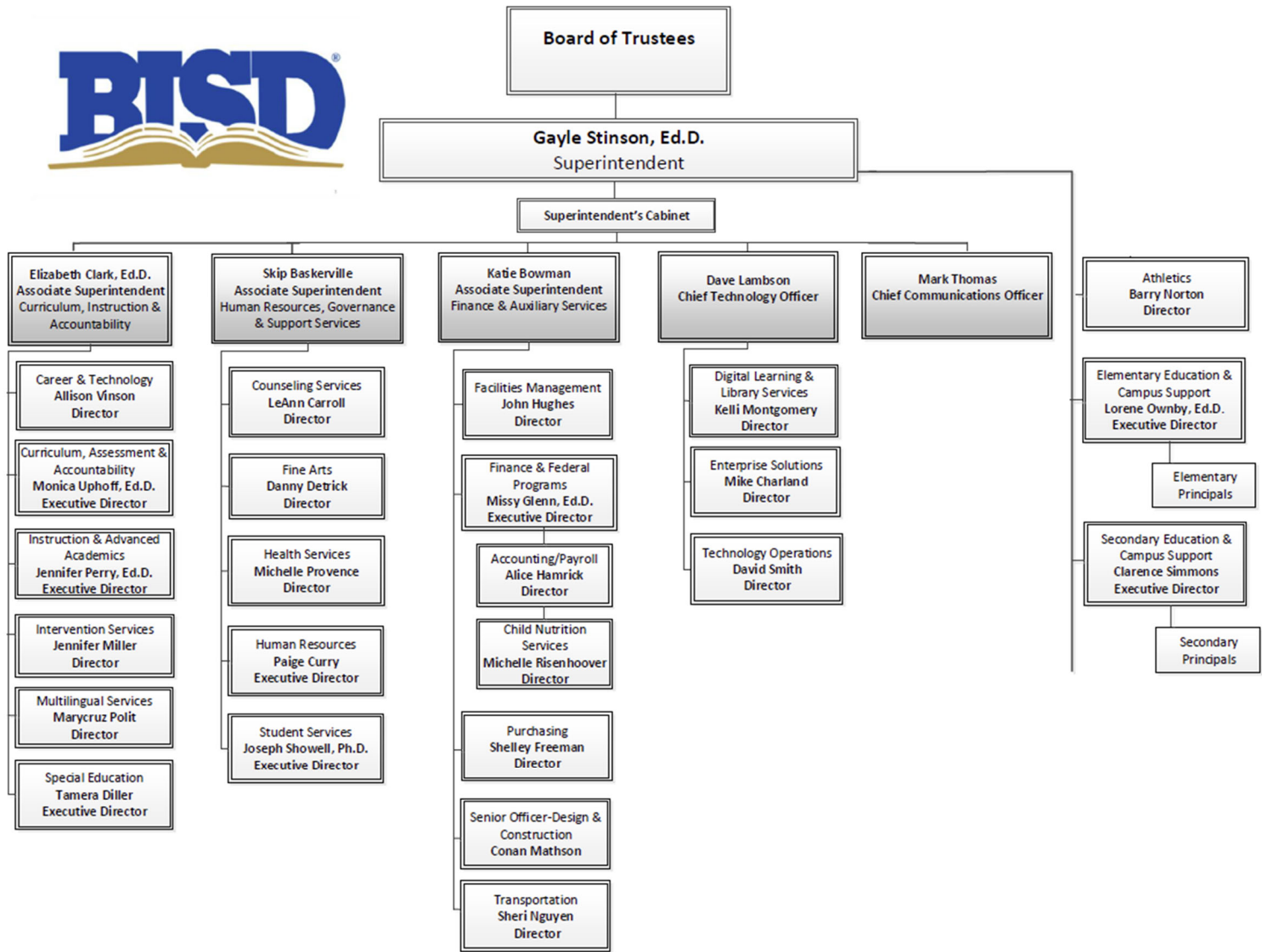
Principal: Marsha Perry

440 Total Students



ORGANIZATIONAL SECTION

Organizational Chart



ORGANIZATIONAL SECTION

School Board Members

Richard Davis,
President

Term Ends: 2024
Member Since 2006
Place 5



Kris Drees,
Vice President

Term Ends: 2025
Member Since 2018
Place 7



Ralph Kunkel,
Secretary

Term Ends: 2025
Member Since 2002
Place 6



Joe Tolbert,
Trustee

Term Ends: 2026
Member Since 2006
Place 1



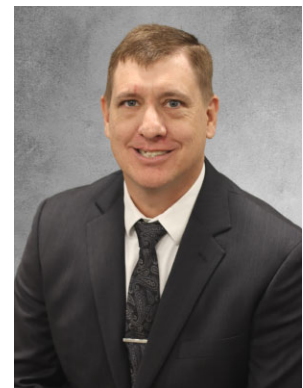
Kelvin Dilks,
Trustee

Term Ends: 2026
Member Since 2017
Place 2



Brenda Sanders-Wise,
Trustee

Term Ends: 2024
Member Since 2021
Place 3



Matthew Womble,
Trustee

Term Ends: 2024
Member Since 2021
Place 4

ORGANIZATIONAL SECTION

Cabinet Members

**Gayle Stinson, Ed.D.,
Superintendent**



Skip Baskerville,
Associate Superintendent of
Human Resources, Governance
and Support Services



Elizabeth Clark, Ed.D.,
Associate Superintendent
of Curriculum, Instruction
& Accountability



Katie Bowman, CPA,
Associate Superintendent
of Finance & Auxiliary
Services



Dave Lambson,
Chief Technology Officer



Mark Thomas,
Chief Communications Officer

District's Structure

The District's organization hierarchy consists of the Superintendent and seven elected Board of Trustees. The Board of Trustees adopts policies, sets direction for curriculum, employs the Superintendent and oversees the operations of the District and its schools. The Superintendent is the Chief Executive, and is responsible for the day-to-day management of the district.



The Superintendent's Cabinet Leadership Team consists of the Human Resource, Governance and Support Services division, Curriculum, Instruction and Accountability division, Finance and Auxiliary Services division, Technology Services division, and Communications division. This leadership team oversees the way our strategic plan and other guiding principles are put into action. Each person in the cabinet has an area of expertise that corresponds to the various demands of the District.

Campus leadership is comprised of a principal and at least one assistant principal per school campus. The purpose of this entire organization structure is to reflect the district's advocacy for all students.

Board of Trustees



Superintendent's Cabinet



Cabinet Structure



Gayle Stinson, Ed.D.

Superintendent of Schools

Dr. Stinson joined the Birdville ISD family in July 2021 as superintendent of schools. Before joining BISD, Dr. Stinson served as superintendent for Lake Dallas ISD from 2007–21. Embarking on her career in education in 1992, Dr. Stinson has served at nearly every level in the profession, starting as a teacher and coach before moving into administration, where she served as an assistant principal, principal of all levels K–12, and assistant superintendent. Serving her local and state communities has remained a priority for Dr. Stinson throughout her educational career, representing the best interests of public schools and the community. Dr. Stinson currently serves on the UIL Legislative Council as the 6A representative and as a member of the Academic Standing Committee. Her overriding passion is advocating for the interests of students and educators on these bodies and through other avenues. Dr. Stinson earned her bachelor's degree from The University of Texas at Austin, her master's degree from the Texas A&M System, and her doctoral degree from Lamar University.



Skip Baskerville

Associate Superintendent for Human Resources, Governance and Support Services

Skip Baskerville joined Birdville ISD as Associate Superintendent for Human Resources, Governance, and Support Services in August 2016. Prior to coming to BISD he worked in education for more than 20 years. He began his career in 1996 in Stafford ISD. Baskerville was a coordinator of human resources from 2002-16 and served as interim executive director of human resources in Katy ISD. Baskerville received his bachelor's degree from the University of Southwestern Louisiana in 1995 and two master's degrees from Houston Baptist University in 1999. He holds a mid-management certification.



Elizabeth Clark, Ed.D.

Associate Superintendent for Curriculum, Instruction and Accountability

Dr. Clark joined Birdville ISD as Associate Superintendent for Curriculum, Instruction & Accountability in May 2012. She is responsible for providing direction, evaluation and leadership for the overall curriculum and instruction program of the district. Dr. Clark brings more than 40 years of educational experience to BISD. Formerly, she was chief academic officer with the Katy ISD. In addition, Clark has been a teacher, instructional specialist, dean of students, junior high principal, assistant superintendent, deputy superintendent, and college adjunct professor and lecturer. She received her bachelor's degree from the University of Southern Arkansas and her master's and doctorate degrees from the University of Arkansas.

Cabinet Structure



Katie Bowman, CPA

Associate Superintendent for Finance and Auxiliary Services

Katie Bowman was appointed Associate Superintendent for Finance in October 2015. She has been employed as Director of Business for Birdville ISD from 2013-2015, and previously from 2007–2011. She was Assistant Superintendent for Finance and Operations for Midlothian ISD from 2012–2013; Financial Director of District Bond Programs and Associate Superintendent for Business and Finance from 2011–2012 at Mansfield ISD; and Business Manager at Goose Creek ISD from 2000–2007. In addition, she has served in various accountant positions from 1983–2000. She received her bachelor's degree from Texas A&M University Commerce and her master's degree from the University of Texas at Arlington. Bowman is a licensed CPA in the state of Texas.



Dave Lambson

Chief Technology Officer

Dave Lambson joined the Superintendent's Cabinet in July 2018. Before assuming the role of Chief Technology Officer, he served as Director of Technical Services in BISD since June 2013. Lambson has over 16 years of experience in education technology, which includes five years in BISD as Director of Technical Services, three years with BYU–Idaho as Enterprise Solutions Architect, four years in Katy ISD as the first Director of Application Development, and four years with Xpediant Educational Solutions, an educational consulting company specializing in educational technology and software development for curriculum and lesson plan management. Lambson received a Bachelor of Science in Accounting from BYU–Idaho in 2013 and completed his Masters in Learning Technologies at the University of North Texas in 2018.



Mark Thomas

Chief Communications Officer

Mark Thomas joined Birdville ISD as Communications Officer in January 1999. He has worked in education for more than 26 years. He began his career in BISD in 1993 as the district's media technology teacher. Prior to joining BISD, he worked in video production on Tarrant County College South Campus. He is also a freelance writer and has been published in various publications. Thomas also has more than 10 years of experience in television production. Thomas received his bachelor's degree from Howard Payne University in 1985 and his teaching credentials from the University of North Texas in 1995.

ORGANIZATIONAL SECTION

Mission

The mission of Birdville Independent School District is to ensure that all students position themselves to excel with integrity in an ever-changing global society through innovative and responsive learning environments.

Vision

All students excel through innovation and responsive learning environments.

Belief Statements

- We believe that human beings are complex with unique intellectual, social, emotional, and physical needs.
- We believe that every person is unique by design, with abilities, gifts, and talents.
- We believe that every person has inherent value and unique potential.
- We believe that all people are innately curious.
- We believe that relationships are an inherent human need.
- We believe that personal responsibility is essential and noble for all.
- We believe that family profoundly impacts who we become.
- We believe that character is developed through life experiences.
- We believe that with a privilege comes responsibility and accountability.
- We believe that a physically and emotionally safe environment encourages learning.
- We believe that learning is not limited by time or space.
- We believe that freedom is a universal desire to be promoted and preserved.
- We believe that values drive choices.
- We believe that change is constant.



District Goals

Strategic planning is a review and planning process utilized to make thoughtful decisions about an organization's future to ensure success. Birdville ISD has developed a Strategic Plan, and will collectively work towards each outlined Strategy, Objective, and Parameters for this school year. The Strategic Plan is now operational.

See full Strategic Plan chart on page 84.



District Goals

The Board of Trustees has adopted the following district goals:

- Learning - We will craft a system of innovative learning approaches, patterns, and practices that respond to the unique needs, interests, and talents of all students.
- Culture - We will ensure a culture of integrity, service, and community committed to excellence, innovation, and responsiveness.
- Resources - We will leverage the use of time, resources, and space to address the needs and learning goals of our students and community.
- Partnership - We will expand and enhance unique learning opportunities through strategic partnerships both in and outside of the district.

District of Innovation

A District of Innovation is a concept passed by the 84th Legislative Session in House Bill 1842, effective immediately, that gives traditional independent school districts most of the flexibilities available to Texas' open-enrollment charter schools. To access these flexibilities, a school district must adopt an innovation plan, as set forth in Texas Education Code chapter 12A.



Birdville ISD's Local Innovation Plan is in effect from 2022-2027. BISD's District of Innovation plan is a comprehensive educational program that is guided by and aligned with the Board's vision, mission, strategic priorities, and Strategic Plan for the District. This plan is reflected in the District's Strategic Plan. The Board recognizes that for students to succeed in their future, not our past, schools must go beyond what has historically been limited to a set of credits that comprise graduation requirements. Learning must be at the heart of what schools are about. Learning has to be viewed by the students as being relevant, purposeful, interesting, engaging, and authentic to what will be their future. Last, but certainly of critical importance, is the need to personalize learning so that the school experience is: responsive to what each student needs in order to be successful; thoughtful about what students find interesting; and aligned to their passions. The Board believes that while it is important to meet the credit requirements, there is a need to prepare students to be college, career, and life ready. All three of these are of equal importance and necessary for success.

Accordingly, the District's Strategic Plan has an emphasis on learning and being a learner, character development based on guiding principles for its citizenry and the next generation of

ORGANIZATIONAL SECTION

leaders and, of course, strengthening the District and community resolve to care for, support, and provide educational experiences that prepare Birdville ISD students for their future. In essence, the Strategic Plan is designed to create a learning system that is student-centered, collaborative, and cognitively challenging.

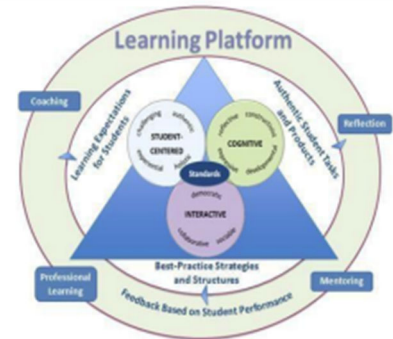
The Strategic Plan signals a transition from simply test preparation and a teaching platform, to a student-centered learning platform. The Strategic Plan emphasizes a commitment to established priorities for teaching and learning. Based upon the District's conceptual model, there are four key components necessary to build organizational capacity to make a shift from teaching to learning. These four components must be so embedded in the day-to-day core work that they drive everything that takes place in the classroom.

These components include:

1. Establishing clear and explicit learning expectations for students;
2. Designing authentic student tasks and products;
3. Using best practice strategies and structures; and
4. Providing meaningful feedback based on formative assessments.

Until schools have the flexibility, time, and resources to move what happens in the classroom to support a new paradigm where learning is more the goal, then we are really only tinkering with the system. This is truly what is at the heart of transformation and innovative practice. It is not brick and mortar. It is not technology for technology's sake. The great divide in education is conceiving and adopting new conceptual frameworks of what it means to embrace learning for all students, and how to move a system from focusing strictly on teaching to focusing more on learning. In order to cross the divide, professionals must work collaboratively around creating and designing different tasks for students to do, in classrooms, that are intellectually stimulating and collaborative, with outcomes that are more authentic and not just based on standardized measures, with outcomes/results that truly are transferable to life, work, and one's personal intellectual pursuits. In essence, transformation must be conceived and captured in the work that we do, that students do, and somehow communicated in ways that can be replicated across the system and then ultimately measured in multiple and meaningful ways.

BISD Learning Platform



Innovation Plan

To achieve the District's vision and mission, as well as to align the District's practices and operations with the District's Strategic Plan and Learning Platform, Birdville ISD needs the flexibility to exert local control, at both the District and campus levels, to promote:

- Innovative curricular approaches;

ORGANIZATIONAL SECTION

- Innovative instructional pedagogical practices;
- Blended learning and digital ethics;
- Innovative use of learning time by modifying the school calendar/use of learning time;
- Innovative ideas regarding campus structures, organization, and governance;
- Innovative ways to staff in areas that are difficult to find certified teachers;
- Innovative ideas regarding parental involvement; and
- Innovative ideas regarding community participation.

In order to achieve these lofty goals, the District needs local flexibility in the areas listed above to improve student learning and ensure that graduates are empowered learners, global competitors, responsible citizens, and innovative entrepreneurs.

Subsequently, the District needs more latitude to recruit, retain, and expand the potential for providing high-quality staff in areas where teacher certification can be relaxed, as well as time to provide meaningful professional learning opportunities for staff so that they can enhance their professional capacity and collaborate regarding best practices as they move to the new role of “teacher as the architect of learning.”

The promotion of innovative curriculum and instructional pedagogical practices will help the District provide more engaging and challenging learning, using digital tools and systems so that learning is not confined to the four walls of the classroom and students have a personalized pathway to meet their learning needs. Promoting innovative ideas regarding community participation, campus organization/governance, and parental involvement will help build strong supports for students, schools, and the community by increasing community partnership which brings together education, business, and civic agencies so that every school, family and student will feel supported by, and connected to, the District.

Finally, modifications in the scheduling of the school year and the school day will provide the flexibility necessary to:

- Move from an emphasis on “seat time” to an emphasis on “learning time;”
- Try new innovative approaches that engage students in enriched and accelerated learning opportunities;
- Allow more time for deepening the learning experience for students and staff; and
- Provide more innovative and flexible use of the calendar and the daily schedule to address the current, as well as emerging, needs of students and staff.

All of the District of Innovation goals have allowed our District to successfully develop the Birdville ISD Portrait of a Graduate. The Board, with the adoption of the Birdville ISD Portrait of a Graduate, has the following vision to guide the District: *That all students be equipped with the knowledge, skills, and resources necessary to be empowered learners, global competitors, responsible citizens and innovative entrepreneurs.*



The strategic mission of Birdville ISD is to ensure that all students position themselves to excel with integrity in an ever-changing, global society. Embedded in this mission is the commitment to provide students with innovative and responsive learning environments where graduates are empowered learners, responsible citizens, global competitors and innovative entrepreneurs.

To be prepared for success in college and the workplace, a Birdville ISD graduate is a/an:

Empowered Learner

- Applies knowledge and skills mastered through well-rounded, comprehensive, rigorous and relevant learning experiences
- Communicates effectively for different audiences and purposes through authentic reading, writing, listening and speaking
- Seeks opportunities to learn and grow in response to an ever-changing world

Responsible Citizen

- Collaborates effectively with teams, both as a contributor and a leader, to accomplish a common goal with a commitment to service
- Balances physical, mental and emotional health through reflection, self-evaluation and self-advocacy
- Demonstrates ethical behaviors exhibiting integrity, respect and accountability

Global Competitor

- Demonstrates knowledge of and empathy for cultural, economic, environmental and social issues across the world
- Values the importance of diversity in life and careers
- Exhibits academic, technological and workplace competence within a global environment

Innovative Entrepreneur

- Solves problems through collaboration, critical thinking, creativity and innovation
- Takes calculated risks, learns from mistakes and is resilient in the face of challenges
- Embraces and applies passions to execute plans and accomplish career and life goals

Budgetary Goals

Birdville ISD's Board of Trustees adopted the updated Fund Balance Policies as issued by GASB 54 stating the specific General Fund Balance budgetary goals:

Committed Fund Balance

- Committed fund balance will be reduced and transferred to a capital projects fund at a level to ensure overall fund balance (non-spendable, committed, assigned, and unassigned fund balance) is within 30 to 33 percent of the following years adopted general fund expenditure budget.
- Any General Fund excess revenues over expenditures will be added to the committed fund balance each year for capital projects.
- The final committed fund balance will be adjusted annually to ensure the assigned and unassigned balances are in compliance with the Schools' FIRST indicators related to changes in fund balance.



Fund balance measures the net financial resources available to finance expenditures of future periods. The District's Unassigned General Fund Balance will be maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by formal action of the Board of Trustees.

Fund Balance of the District may be committed for a specific source by formal action of the BISD Board of Trustees. Amendments or modifications of the committed fund balance must also be approved by formal action of the Board of Trustees.

When it is appropriate for fund balance to be assigned, the Board delegates authority to the Superintendent or Superintendent's designee. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.



MISSION —●●●

The mission of Birdville ISD is to ensure that all students position themselves to excel with integrity in an ever-changing global society through innovative and responsive learning environments.



STRATEGIC OBJECTIVES

1. All students will realize their full potential and apply themselves to academic excellence without self-imposed limitations.
2. All students will own their learning and aspire to achieve high academic goals.
3. All students will demonstrate personal responsibility and integrity reflective of noble character.
4. All students will be fully equipped and motivated to contribute to the greater good by unleashing their unique talents and gifts.

BELIEFS —●●●

We believe that ...

1. Human beings are complex with unique intellectual, social, emotional, and physical needs.
2. Every person is unique by design, with abilities, gifts and talents.
3. Every person has inherent value and unique potential.
4. All people are innately curious.
5. Relationships are an inherent human need.
6. Personal responsibility is essential and noble for all.
7. Family profoundly impacts who we become.
8. Character is developed through life experiences.
9. With a privilege comes responsibility and accountability.
10. A physically and emotionally safe environment encourages learning.
11. Learning is not limited by time or space.
12. Freedom is a universal desire to be promoted and preserved.
13. Values drive choices.
14. Change is constant.

STRATEGIES —●●●

1. We will craft a system of innovative learning approaches, patterns, and practices that respond to the unique needs, interests, and talents of all students.
2. We will ensure a culture of integrity, service, and community committed to excellence, innovation, and responsiveness.
3. We will leverage the use of time, resources, and space to address the needs and learning goals of our students and community.
4. We will expand and enhance unique learning opportunities through strategic partnerships both in and outside the district.

PARAMETERS —●●●

In accordance with our beliefs, mission and objectives:

1. We will make decisions in the best interest of students.
2. We will treat all people with dignity and respect.
3. We will model and expect personal responsibility.
4. We will practice responsible stewardship of our resources.
5. We will not compromise our commitment to excellence with integrity.
6. We will not give up on any student.



Budget and Financial Policies

The State, the Texas Education Agency (TEA), and each local school district formulate legal requirements for school district budgets. Principles and policies adopted by the State Board of Education are official rules that constitute minimum budgeting, accounting, auditing, and reporting requirements for independent school districts. The State Board of Education's intent in prescribing these rules is to cause the budgeting and financial accounting and reporting system of independent school districts to conform with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB).

GAAP

Guidelines for financial accounting and reporting are derived from generally accepted accounting principles (GAAP), and school districts are required to adhere to GAAP. Legal and contractual considerations typical of the government are reflected in the fund structure basis of accounting, and are a major factor distinguishing governmental accounting from commercial accounting.

The annual operation budget is one of the most important of all legal documents governing financial transactions. Upon Board of Trustees approval, the expenditure requests in the budget become binding appropriations that may not legally be exceeded by the school district without an amendment. Taxes and other revenue sources that finance budgeted expenditures usually require board enactment.

An important function of governmental accounting systems is to enable administrators to assure and report on compliance with finance-related legal provisions. This assurance and reporting means that the accounting system, its terminology, fund structure, and procedures must be adapted to satisfy finance related legal requirements; however, the basic financial statements of school districts should be prepared in conformity with GAAP.

Revenues

District revenues are classified by fund and object or source. There are three major sources: local, state, and federal. Local sources include tax collections and investment earnings. Texas state sources rely on a combination of local property taxes and state aid and are based on legislated funding formulas. Federal funds are primarily reimbursements received from the School Health Related Service (SHARS) program.

Expenditures

Expenditure budgets are legally adopted at the fund and function level; however, within this document we have segregated expenditures by major objects. Major object codes are used to describe the type of items purchased or services obtained. The major object codes used by BISD are: payroll and related costs, purchased and contracted services, supplies and materials, and other operating expenditures.

ORGANIZATIONAL SECTION

Legal Requirements

The Texas Education Code (TEC) Sections 44.002 through 44.006 establish the legal basis for budget development in school districts.

The following items summarize the legal requirements from the code:

The Superintendent is the budget officer for the District and prepares or causes the budget to be prepared.

The district budget must be prepared by a date set by the State Board of Education.

The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the District may be present and participate in the meeting.

Concurrently with the publication of the notice of the budget above, a school district must post a summary of the proposed budget on the school district's internet website.

No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.

The budget must be prepared in accordance with generally accepted accounting principles (GAAP) and state guidelines.

The budget must be legally adopted before the adoption of the tax rate unless the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. Additionally, a school district must publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds the following: (1) the rate proposed in the notice prepared using the estimate; or (2) the district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.

If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget.

On final approval of the budget by the school board, the school district must post on the district's internet website a copy of the adopted budget.

TEA Requirements

The Texas Education Agency (TEA) had developed additional requirements for school district budget preparation as follows:

The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date). In order to prepare the public notice to be published 10 days prior to the meeting, the district budget must be prepared by a date set by the state board of education, currently August 20 (June 19 if the district uses a July 1 fiscal year start date).

Budgets for the General Fund, the Food Service Fund and the Debt Service Fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels. Note: Districts may prepare and approve budgets for other funds and/or with even greater detail at their discretion.

The officially adopted district budget, as amended, must be filed with TEA through the Public Education Information Management System (PEIMS).

A school district must amend the official budget before exceeding a functional expenditure category in the total district budget.

Budgetary Controls

In addition to the above, the district maintains budgetary controls throughout all of the financial systems. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated (official) budget adopted by the Board of Trustees. Activities in the General Fund, Child Nutrition Fund, and Debt Services Fund are included in the official budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the fund-function level, a 20-digit code created by the Texas Education Agency, and outlined in the Financial Accountability System Resource Guide. District systems may exercise budgetary control at varying combinations of the account code structure.

The District also utilizes an encumbrance accounting system to maintain budgetary control through a transaction's life cycle. Outstanding encumbrances at the end of a fiscal year lapse at year end, and are treated as expenditures in the subsequent year upon receipt of goods.

Texas Education Code Requirements

The Texas Education Code (TEC) and other state statutes contain the legal requirements for public school finance, accounting, budgeting and reporting. The state requirements are:

Accounting - A standard school fiscal accounting system must be adopted and installed by the Board of Trustees of each school district. The accounting system must conform to generally accepted accounting principles. This accounting system must also meet at least the minimum requirements prescribed by the State Board of Education, subject to review and comment by the state auditor.

Auditing - Accounting documents and records must be audited annually by an independent auditor. Texas Education Agency (TEA) is charged with review of the independent audit of the local education agencies.

Budgeting - Not later than August 20 (June 19 for school districts with a July 1 fiscal year start date) of each year, the superintendent (or designee) must prepare a budget for the school district. The legal requirements for funds to be budgeted are included in the Budgeting module of the Resource Guide. The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to classification and purpose of expenditure, and must be prepared according to the rules and regulations established by the State Board of Education. The adopted budget, as necessarily amended, (PEIMS) as of the date prescribed by TEA. The school district's board minutes should be used to record the adoption of the budget and any amendments to the budget. Budget amendments are to be made prior to exceeding a detailed functional expenditure category, and these amendments are to be recorded in the board minutes. Filing of the final amended budget with TEA is satisfied whenever the annual audit report, showing a comparison of budget amounts with actual amounts, is filed.

Reporting – The Commissioner of Education may require reports concerning public school districts as deemed proper and furnish necessary blanks, forms and instructions for this purpose. The budgets and reports filed with TEA will be reviewed and analyzed by TEA staff to determine whether all legal requirements have been met and to collect data needed in preparing reports for the governor and the legislature. The law provides that the TEA may withdraw school accreditation from any school district failing to comply with budgeting, accounting, and reporting requirements.

Expenditures – In some areas, the laws are specific in restricting expenditures. There are many statutes, attorney general's opinions, and State Board of Education rules concerned with authorized expenditures from school funds. These sources should be consulted when a question arises as to the legality of a proposed expenditure.

Other Financial Matters – The statutes also specify authorizations and restrictions concerning financial matters such as taxes, depositories, issuance of bonds and warrants, loans, investments, etc. In most cases, the school authorities should obtain competent legal advice pertaining to the specific transaction prior to its initiation.

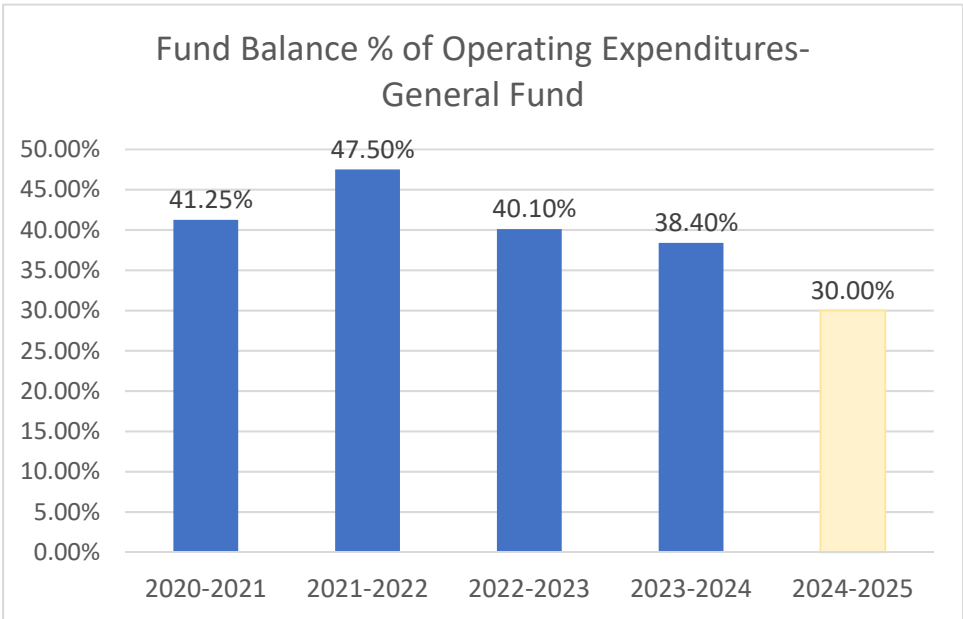
Fund Balance Policies

The District strives to maintain a fund balance that will provide a sufficient source of funds for operations during periods when the cash flow does not. Property taxes, the District’s primary revenue source, are collected mainly in December and January of each fiscal year while state funds flow in the fall and in August. Expenditures occur at a fairly even pace over the twelve months of the fiscal year. When financial statements are prepared for the period ending June 30, fund balance should be close to the calculated amount necessary to fund the expenditures that will occur between the following July and December, when tax collections begin to flow in.

Maintaining a sufficient fund balance allows the District to avoid the interest expense on money borrowed to meet cash flow needs. Credit rating agencies consider a district’s fund balance to be adequate if it exceeds two months of operating expenditures, and they will consider all resources available for general operations, including those in Special Revenue Funds.

Birdville ISD’s Board of Trustees has committed to the GASB 54 General Fund Balance policy:

- Committed fund balance will be reduced and transferred to a capital projects fund at a level to ensure overall fund balance (non-spendable, committed, assigned, and unassigned fund balance) is within 30 to 33 percent of the following years adopted general fund expenditure budget.
- Any General Fund excess revenues over expenditures will be added to the committed fund balance each year for capital projects.
- The final committed fund balance will be adjusted annually to ensure the assigned and unassigned balances are in compliance with the Schools’ FIRST indicators related to changes in fund balance.



FIRST – Financial Integrity Rating System of Texas

The Texas Administrative Code (TAC), Title 19, §109.1001, states that the purpose of the financial accountability rating system is to ensure that school districts will be held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources.



The system is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes. The system will also disclose the quality of local management and decision-making processes that impact the allocation of financial resources in Texas public schools. An evaluation of the long-term effectiveness of the system should disclose a measurable improvement in the quality of Texas public schools' financial decision-making processes.

FIRST Objectives

Achieve quality performance in the management of school district's financial resources.

- Assess the quality of financial management in Texas public schools.
- Measure and report the extent to which financial resources are allocated for direct instructional purposes.
- Fairly evaluate the quality of financial management decisions.
- Openly report results to the general public.

The FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts, as follows:

- A for Superior Achievement (90–100)
- B for Above Standard Achievement (80–89)
- C for Meets Standard Achievement (70–79)
- F for Substandard Achievement (<70) FIRST Rating System

Birdville ISD is proud to have held the top rating of Superior Achievement each year since the inception of the FIRST rating system over twenty years ago.

ORGANIZATIONAL SECTION

Financial Transparency

The Texas Comptroller of Public Accounts is proud to announce the Transparency Stars program, recognizing local governments for going above and beyond in their transparency efforts.



The program recognizes government entities that accomplish the following:

- Open their books not only in their traditional finances, but also in the areas of contracts and procurement, economic development, public pensions and debt obligations.
- Provide clear and meaningful financial information not only by posting financial documents, but also through summaries, visualizations, downloadable data and other relevant information.

Award of Merit for Purchasing Operations

Birdville ISD is proud to be recognized by The Texas Association of School Business Officials (TASBO) with a 2022 Award of Merit for Purchasing Operations. The Award of Merit was established to recognize Texas school districts, open-enrollment charter schools, and education service centers that are committed to following professional standards in the acquisition of goods and services.



“As Texas school districts face ever-increasing pressure to use funds efficiently, we’re honored to recognize the work our honorees do to streamline operations, comply with regulations, and set the standard for how to utilize taxpayer dollars,” said Tracy Ginsburg, TASBO Executive Director. “These organizations have not only demonstrated their professional purchasing operations by documenting their districts’ policies and procedures, but have also

shared these best practices with colleagues throughout the state.”

Award of Excellence in Financial Management

Birdville ISD is proud to be among the third group of educational institutions recognized by the Texas Association of School Business Officials (TASBO) with the prestigious Award of Excellence in Financial Management. Established in 2020, the award is given to Texas school districts, open-enrollment charter schools, and education services centers that demonstrate professional standards, best practices, and innovations in the area of financial management and reporting.

The criteria to qualify for the Award of Excellence in Financial Management is stringent, based on financial accounting and reporting guidelines identified by the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG). Applicants must submit documents across 11 key areas, which are reviewed by a TASBO accounting subcommittee.

2023 RECIPIENT



“These organizations have gone above and beyond to demonstrate transparency by meticulously documenting their districts’ policies and procedures,” said Tracy Ginsburg, TASBO Executive Director. “Not only have they showcased the ways they monitor spending, improve budgeting, implement controls, and enhance financial reporting, but they have shared their best practices with colleagues throughout Texas, helping even more educational organizations to better utilize taxpayer dollars.”

Basis of Accounting

Principles and policies adopted by the State Board of Education are official rules and constitute minimum budgeting, accounting, and auditing and reporting requirements for Birdville ISD. The State Board of Education's intent in prescribing these rules is to cause the budgeting and financial account and reporting system of independent school districts to conform with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) for accounting treatments not specified in GASB pronouncements.

The funds and accounts of Birdville ISD have been established in accordance with the rules prescribed in the *Financial Accounting and Reporting Module* of the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG). The budget document contains detailed information for all funds which are required to be approved annually.

Budgets for all funds are prepared using the same method of accounting as for financial reports (modified accrual). Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for principle and interest on general long-term debt, which is recognized when due.

Annual budgets are required to be approved for General Fund, Child Nutrition Fund, and Debt Service Fund.

General Fund:

This fund is the government's primary operating fund. Accounts for all financial transactions not properly includable in other funds. The principle sources of revenue include local property tax collections, state entitlements based on student counts, and federal reimbursements. Expenditures include all costs necessary for the daily operation of the schools.

Child Nutrition Fund:

Accounts for the District's food service program including local, state, and federal revenue sources and all costs associated with the operation of the program.

Debt Service Fund:

Accounts for the payment of interest and principal on all bonds of the District. The primary source of revenue is local property tax collections.

Financial Accounting Structure

The purpose of financial accounting and reporting by state and local governmental entities is to accumulate and provide information to facilitate decision making by various user groups. Certain requirements have been established requiring school districts to maintain proper budgeting and financial accounting and reporting systems. In addition, principles and policies have been developed to ensure uniformity in accounting.



Fund Accounting

The school district's accounting system should be organized and operated on a fund basis. Each fund is a separate fiscal entity in the school district much the same as various corporate subsidiaries are fiscally separate in private enterprise. The separate funds are established by the school district for the specific activities and objectives in accordance with statutes, laws, regulations, restrictions, or for specific purposes.

A fund is defined in GASB Codification Section 1300 as:

...a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The District maintains three individual governmental funds and adopts an annual appropriated budget for its general fund, debt service fund, and child nutrition fund.

ORGANIZATIONAL SECTION

Governmental Fund Types

The General Fund

Fund 19X

This fund is the government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Major revenue sources include local property taxes, state funding, and interest earnings. Expenditures include all costs associated with the daily operations of the District except for specific programs funded by the federal or state government, child nutrition, debt service, and capital projects. The is a budgeted fund.

The Child Nutrition Fund

Fund 240

This fund is considered a special revenue fund based on the following criteria:

1. User fees are charged to supplement the National School Lunch Program (NSLP),
2. The General Fund subsidizes the Student Nutrition Fund for all expenditures in excess of NSLP, and
3. The District does not consider the Student National Fund completely self-supporting. Student Nutrition Fund balances are used exclusively for child nutrition purposes. The Student Nutrition Fund adopts an annual budget. This adopted fund is also included in special revenue funds. All other funds within this block are referred to as grant funds.

Grant Funds (also referred to as special revenue or federal funds) account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. All grant funds are budgeted on a project basis.

The Debt Service Fund

Fund 599

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. This is a budgeted fund.

The Capital Projects Fund

Fund 6XX

This fund accounts for proceeds from long-term debt financing (including the sales of bonds), revenues and expenditures related to authorized construction, and other capital asset acquisitions. The capital projects fund is budgeted on a project basis. Projects are budgeted based on priority and funds available.

ORGANIZATIONAL SECTION

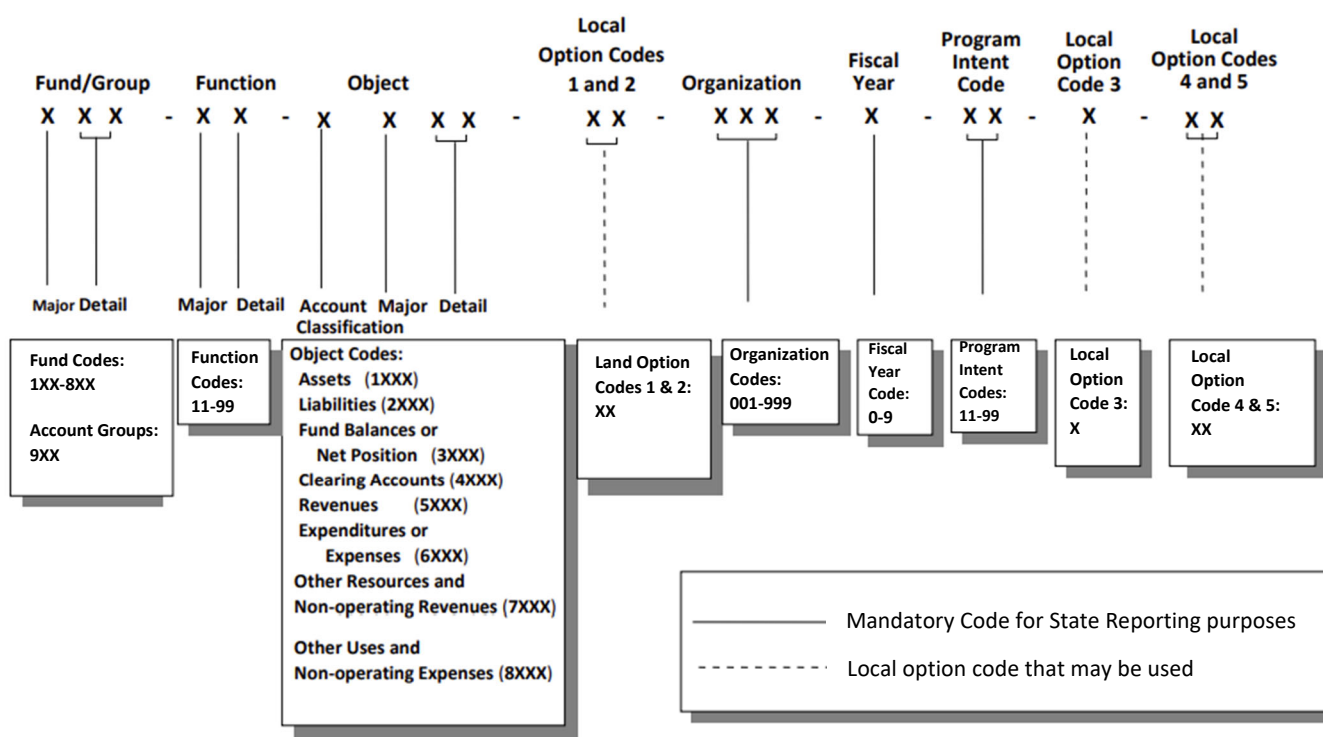
Account Codes and Reporting

Texas Education Code Section 44.007 requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the State Board of Education to monitor the funding process and to determine educational system costs by school district, campus and program.

Texas Education Code Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the State Board of Education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the structure may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with GAAP.

The Accounting Code Structure



Basic System Code Composition

Fund Code: A required three-digit code used for all financial transactions to identify the fund group and specific fund. The first digit identifies the fund group, and the second and third digits identify the fund. The fund code is also used to designate the long-term account groups for recording long-term debt and capital assets.

Function Code: A required two-digit code used for a cost to identify the purpose of the transaction. The first digit identifies the major class of functions, and the second digit identifies the specific function within the class.

Object Code: A required four-digit code that identifies the purpose of an account, a source, or a transaction. The first of the four digits identifies the type of account or transaction, the second digit identifies the highest level of classification, and the third and fourth digits provide further subclassifications.

Sub-Object Code: An optional code used to further define the object code. Birdville ISD uses the sub-object code to provide additional information about the object.

Organization Code: A required three-digit code that identifies the organization, such as a high school, middle school, elementary school, or department. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. A campus is an example of an organization. The Texas Education Directory (AskTED) specifies codes for each school district and campus.

Fiscal Year Code: A required single-digit code that identifies the fiscal year of a transaction or the beginning of a grant project (a federally funded project that is accounting for as special revenue funds). The code for a particular fiscal year is the last digit of that fiscal year. For example, 4 is the fiscal year code for a fiscal year that begins in 2023 and ends in 2024 (fiscal year 2024). The project period may vary according to the grant.

Program Intent Code: A two-digit code used to designate the intent of a program provided to students. These codes account for the cost of instruction and other services that are directed toward a particular need of a specific set of students.

Project Detail Code: An optional code that BISD uses to represent subject areas or other programs.

ORGANIZATIONAL SECTION

2023-2024 BISD Chart of Accounts

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	FISCAL YEAR	PROGRAM	LOCAL OPTION	LOCAL OPTION
XXX	-	XX	-	XXXX	-	XX	-	XX

General Funds - 100

199 General Operating

Special Revenue Funds - 200/300

211 Title I Improv Basics Program
 224 IDEA B Formula
 225 IDEA B Pre-School
 240 Child Nutrition
 244 Career & Tech Basic Grant
 255 Title II Part A Teacher/Principal Training
 263 Title III Part A Language
 265 Title IV Part B 21st Century
 279 ESSER III TCLAS
 281 ESSER II Cares Act
 282 ESSER III Cares Act
 284 IDEA B ARP
 285 IDEA B Preschool ARP
 289 LEP Summer School & NASA
 315 SS-IDEA B Discretionary
 340 SS-IDEA C Early Int. Deaf
 385 State Supp Visually Impaired
 397 Advanced Placement Incentives

Special Revenue Funds - 400

410 IMA & Tech Lending Grant
 429 Ready to Read/HQ Pre-K
 435 Regional Day School-Deaf
 461 Campus Activity Funds
 480 Accelerated Online Learning
 482 Hudson Grant
 483 Fine Arts
 484 Raise Your Hand
 485 Local Donations/Grants
 487 Workshops
 488 Lela P Key Memorial Fund
 489 Marque Fund
 492 Athletic Competitions
 493 After School Program
 494 Career and Technology
 495 Fine Arts Donations
 497 Birdville Ed Foundation Grants
 498 Legacy Fund

Debt Service Funds - 500

599 Interest & Bonded Debt

Capital Projects Funds - 600

650 Capital Projects
 652 2019 Capital Projects
 653 2020 Capital Projects
 654 2022 Capital Projects
 655 2023 Capital Projects
 688 2022 Bond A Program
 689 2022 Bond B Program
 690 2018 Bond Program

Enterprise Funds - 700

749 The Hills Plaza
 753 Self Insurance

Agency Trust - 800

865 Student Activity Fund
 876 Agency Pass Thru
 890 Faculty Fund

Gen Cap Assets & Long Term Debt - 900

901 Long Term Debt

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	FISCAL YEAR	PROGRAM	LOCAL OPTION	LOCAL OPTION
XXX	-	XX	-	XXXX	-	XX	-	XX

11 Instruction (Activities directly between teachers and students)	51 Maintenance & Operations
12 Instructional Resources & Media (Library)	52 Security & Monitoring Services
13 Curriculum & Instructional Staff Development	53 Data Processing Services
21 Instructional Leadership	61 Community Services
23 School Leadership (Principal & Office Staff)	71 Debt Services (Capital Leases)
31 Guidance, Counseling, & Evaluations	81 Facilities Acquisitions & Construction
32 Social Work Services	91 Fiscal Agent
33 Health Services (Nurses)	95 JJAEP
34 Student Transportation (To/From School Only)	97 Tax Increment Financing Zone Payments
35 Food Services	99 Tax Appraisal
36 Extra-Curricular Activities	
41 General Administration (Administration Offices)	

Note: Function codes are for use with expense object codes only.

ORGANIZATIONAL SECTION

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	FISCAL YEAR	PROGRAM	LOCAL OPTION	LOCAL OPTION
XXX	-	XX	-	XXXX	-	XX	-	XX

5700 Local Revenue

5711 Taxes, Current Year
 5712 Taxes, Prior Year
 5719 Tax Penalties, Interest & Other
 5739 Misc. Revenue (Tuition)
 5742 Interest Earnings
 5743 Facility Rental
 5744 Gifts & Bequests
 5745 Insurance Recovery
 5746 Tax Increment Financing Zone
 5749 Revenues from Local Sources
 5751 Food Service Revenue
 5752 Athletics Revenue
 5753 Extra-Curr. Revenue
 5754 Workers Comp Revenue
 5755 Activity Fund Revenue
 5769 Other Revenues

5800 State Revenue

5811 Per Capita Apportionment
 5812 Foundations Sch. Prog.
 5819 State Revenue
 5826 Pre-K Revenue
 5829 State Program Revenue
 5831 TRS On-Behalf Benefit
 5839 Other State Revenue
 5842 Community Based Revenue

5900 Federal Revenue

5921 School Breakfast Program
 5922 National School Lunch Prog.
 5923 Commodities Revenue
 5929 Federal Revenue
 5931 Sch. Health & Related SHARS
 5932 Medicaid Admin. Claims
 5939 Federal Dist. By State
 5949 Federal Revenues from Fed
 5952 Shared Service Revenue

6100 Payroll Costs

6112 Professional Substitutes
 6118 Prof. Extra Duty/Stipends
 6119 Professional Salaries
 6121 Extra Pay / OT Suppt. Per.
 6122 Clerical Substitute
 6126 PT Non-Exempt Employee
 6129 Wages Support Personnel
 6139 Employee Allowance
 6141 Medicare Taxes
 6142 Group Health Benefits
 6143 Workers Comp Benefits
 6144 TRS On-Behalf Benefit
 6145 Unemployment Benefit
 6146 TRS Benefits
 6148 Retirement Pay
 6149 Federal TR

6200 Professional/Contract Svc

6211 Legal Services
 6212 Audit Services
 6213 Tax Appraisal & Collections
 6218 Contract Services
 6219 Professional Services
 6223 Tuition
 6239 Services Provided by ESC
 6249 Repair Services
 6259 Utilities
 6269 Rentals-Operating Leases
 6291 Consulting Services
 6295 Game Officials
 6296 Printing-Non BISD Printshop
 6297 Security
 6299 Misc. Contracted Services

6300 Supplies & Materials

6311 Gasoline & Other Fuel
 6315 Custodial Supplies
 6316 Building/Equip Repair Suppl.
 6317 Grounds Upkeep Supplies

6300 Supplies & Materials Continued

6319 Supplies for Repairs
 6321 Textbooks
 6329 Reading Material
 6339 Testing Supplies
 6341 Child Nutrition Food Cost
 6342 Child Nutrition Non-Food Cost
 6344 Commodities Expense
 6349 Food Service Supplies
 6398 Equipment under \$5,000
 6399 Supplies

6400 Other Operating Costs

6411 Employee Travel
 6412 Student Travel
 6419 Non-Employee Travel
 6429 Insurance & Bonding Costs
 6439 Election Expense
 6449 Depreciation Expense
 6491 Statutorily Req Public Notice
 6493 Payments to Member Districts
 6494 Other Student Travel (Tranp.)
 6495 Dues
 6498 Awards
 6499 Misc. Expense (includes food)

6500 Debt Service

6511 Bond Principal
 6512 Capital Lease Principal
 6521 Interest on Bonds
 6522 Capital Lease Interest
 6529 Arbitrage
 6599 Debt Service Fees

6600 Capital Outlay-Land, Building/Equip.

6615 Land Improvements
 6619 Land Purchase
 6629 Building Construction/Repair
 6631 Vehicles > \$5,000
 6636 Equipment
 6639 Furniture/Equip>\$5,000

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	FISCAL YEAR	PROGRAM	LOCAL OPTION	LOCAL OPTION
XXX	-	XX	-	XXXX	-	XX	-	XX

This is a local option code to use for the district tracking purposes.

ORGANIZATIONAL SECTION

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	FISCAL YEAR	PROGRAM	LOCAL OPTION	LOCAL OPTION
X X X	- X X	- X X X X	- X X	X X X	- X	- X X	- X	- X X

001	Haltom HS	112	Holiday Heights ES	900	Hills Plaza/Complex
002	Richland HS	113	Watauga ES	903	Shannon Center
004	Homebound	114	Grace Hardeman ES	907	AG Facility
010	Birdville HS	115	W.A. Porter ES	930	Assessment And Research
012	Shannon HS	116	C.F. Thomas ES	931	Guidance & Counseling
041	Haltom MS	117	Foster Village ES	933	Health Services
042	North Richland MS	118	North Ridge ES	934	Transportation
043	Richland MS	119	John D. Spicer ES	936	Co-Curricular
044	North Oaks MS	120	Green Valley ES	941	Administration
045	Watauga MS	121	Walker Creek ES	951	Building & Grounds
046	Smithfield MS	201	St. Johns School	953	Stadium
047	North Ridge MS	202	Fort Worth Christian	954	W G Thomas Coliseum
101	Birdville ES	203	Temple Christian	956	Warehouse
102	David E. Smith ES	699	Summer School	959	Fine Arts/Athletic Complex
104	Jack C. Binion ES	701	Superintendent's Office	960	Hills/Plaza Complex
105	Alliene Mullendore ES	702	School Board	975	Technology
107	Smithfield ES	703	Tax Office	980	Cate Facility
108	Snow Heights ES	745	Assoc Supt Finance	997	JPS Clinic
109	Major Cheney ES	746	Personnel	999	District
110	O.H. Stowe ES	747	Business Office		
111	West Birdville ES	750	Administration		

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	FISCAL YEAR	PROGRAM	LOCAL OPTION	LOCAL OPTION
X X X	- X X	- X X X X	- X X	X X X	- X	- X X	- X	- X X

Last digit of the fiscal year (4 for 2023-2024)

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	FISCAL YEAR	PROGRAM	LOCAL OPTION	LOCAL OPTION
X X X	- X X	- X X X X	- X X	X X X	- X	- X X	- X	- X X

00	Not Assigned	31	High School Allotment
11	Basic Educational Services	32	Pre-Kindergarten
21	Gifted and Talented	33	Pre-Kindergarten-Special Education
22	Career and Technology	34	Pre-Kindergarten-Compensatory Education
23	Special Education	35	Pre-Kindergarten- Bilingual Education
24	Compensatory (Accelerated) Education	36	Early Education (PK-3 Reading & Math)
25	Bilingual Education	37	Dyslexia
26	Non-Disciplinary AEP Services	38	College, Career, & Military Readiness
28	Disciplinary AEP Basic Services	43	Dyslexia - Special Education
29	Disciplinary AEP SCE Supplemental Costs	91	Athletics
30	Title I Compensatory (Accelerated Education)	99	Undistributed

Budget Development Process

Birdville ISD's General Operating Budget is directly tied to the District's goals. With those goals in sight, prioritizing programs and needs is essential to developing an effective budget.

Budget planning begins in December at which time the Budget Calendar is developed and the Budget Preparation Manual is prepared. Any new state mandates or changes to local policies or initiatives are included in the Budget Preparation Manual. During the same time, district staff, in conjunction with local demographers, project enrollment for the upcoming years. Enrollment projections form the basis for significant budgetary decisions including per pupil allocations to each campus, instructional staffing allocations, and other required service levels.

General Fund

Educational excellence for all students, along with sound financial management and integrity, are the most significant drivers of this budget. To advance the District's vision, the Board of Trustees developed a strategic plan to guide the District in the upcoming years. The strategic plan guides the budget development.

Salaries and benefits are key factors that affect the budget. With salaries and benefits comprising approximately 80% of the annual operating budget, district administration considers staffing allocations for both instructional and non-instructional positions. Personnel units are allocated to each campus based on projected student enrollment following state mandated ratios and district guidelines to ensure adequate and equitable staffing throughout the District.

In order to decentralize the budget process for non-payroll related budget allocations, site-based decision-making, under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development, and other appropriate costs. Decisions concerning utilization of this allocation are made in conjunction with their respective Campus Improvement Plan. Campus budgets are reviewed by curriculum departments and district leadership to ensure compliance with district goals.

Department heads develop their priorities for the upcoming years in order to align resources (people, time, and money) with student achievement. Budgets and campus allotments for these areas are based on legal requirements, district goals, department initiatives, and responsibilities assigned to the department. The requested resources are reviewed by the decision-making committee against the scope of responsibility for each department.

Revenue projections begin as early as December and are refined throughout the budget preparation process as data becomes available. State Aid estimates are based on enrollment projections, average daily attendance (ADA), special population projections, property values,

tax collections and funding formulas. Property Tax revenue projections begin as information is received from Tarrant Appraisal District (TAD). Certified estimated property values are published by TAD by April 30. Preliminary values are released by May 15 and certified values are released by July 25.

Child Nutrition Fund

The Child Nutrition Fund budget is reviewed by the Director of Child Nutrition, and submitted to the budget review committee for evaluation. The budget includes provisions for any updated federal mandates, federal reimbursement rates, and increased food costs.

Debt Service Fund

The Finance Department develops the Debt Service Fund budget. This budget is constructed based primarily on tax-based assumptions (for local revenue projections), state funding estimates, and required and projected debt retirement requirements. The Interest and Sinking component of the tax rate is calculated based on the funds necessary to meet the principal and interest obligation each year.

Capital Projects Fund

The Capital Projects Fund budget for capital improvements is used to account for the proceeds of general obligation bonds and related interest earnings, and the expenditures of these funds based on approved projects. Capital improvements are budgeted on a project basis spanning multiple years and run concurrently with the process for developing the operating budget. Bond proceeds and related interest are accounted for in separate funds for the construction and equipping of school facilities, to purchase school sites, and to renovate or repair existing facilities. The Board of Trustees does not formally adopt the capital project funds on an annual basis.

Each major construction contract is approved based on existing availability of bond proceeds; however, the impact of capital project fund budgets must be considered during the annual budgets for all other funds. Future operating costs (staffing, utilities, custodial services, etc.) associated with capital improvements and new facilities must be projected and included in the general fund budget. Repayment of bonds issued for capital projects must be included in the debt service fund projections.

Proceeds from the recently passed 2022 bond package are funding a new facility, upgrading and renovating existing facilities, addressing safety and security districtwide, and upgrading technology infrastructure and equipment. Work began on these projects in 2022-2023 and will continue in 2023-2024.

Budget Timeline

State law requires that every public independent school district in Texas prepare and file an annual budget of anticipated revenues and expenditures with the Texas Education Agency.

The budget process begins in December, and budget projection discussions begin to take place between March and May. The District must adopt a budget no later than June 30th each year. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The District must also publish a notice regarding the proposed budget on its website.

The final adopted budget shall be reported to the Texas Education Agency on an annual basis through the fall PEIMS (Public Education Information Management System) submission.

The Associate Superintendent for Financial and Auxiliary Services and Executive Director of Finance and Federal Programs shall be responsible to coordinate the development and adoption of the District budget.

Every campus and department shall be responsible for monitoring and amending their respective budget to ensure that it meets the identified needs of the campus or department. The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.



Budget Administration and Management Process

The adoption of the official budget by the Board of Trustees is only the first step in the budget process. Following the adoption, the budget administration and management process begins. The process is an ongoing cycle throughout the fiscal year to ensure that all budgets do not exceed authorized amounts and are used for the intended, proper and legal uses.

Expenditure Control and Approvals:

Birdville ISD uses a 20-digit detailed account code structure defined by the Texas Education Agency (TEA). The account code structure signifies the fund, function, object, sub-object, organization, fiscal year, program intent and a local option use code. The District uses the Munis Financial Software system to account for the funds. This system monitors line items to ensure that



account balances are not exceeded. This access includes permissions for reporting, account inquiry, purchase orders, and check requests. Budget managers may amend their budgets within the same functional level. Proper approvals of expenditures are obtained through pre-established criteria using account code segments, dollar amounts, and commodity codes.

Encumbrance Accounting (Purchasing/Expense Reimbursements):

The District utilizes encumbrance accounting in its governmental funds. Encumbrances represent commitments related to contracts not yet performed, and are used to control expenditures for the period and to enhance cash management. The District often issues purchase orders or signs contracts for the purchase of goods and services to be received in the future. At the time these commitments are made the appropriate account is checked for adequate availability of funds. If an adequate balance exists, the amount of the order is immediately charged to the account to reduce the available balance for control purposes. The encumbrance account does not represent an expenditure for the period, only a commitment to expend resources. After the goods are physically received, the recipient enters the information acknowledging the receipt into the system. The Accounts Payable Department receives the invoice and matches it to the receiving report and the purchase order prior to payment. Once these agree, funds are disbursed to the vendor. The encumbrance is then liquidated at the time of payment. Per state, district, and board policies, the use of a Purchase Order is required for all purchases.

ORGANIZATIONAL SECTION

Procurement cards (P-cards) are not credit cards, but have similar credit characteristics. Concerns regarding misuse of the P-cards are overcome in several ways. The card has point of sale controls that can be programmed to limit merchants by group or individually, limit the purchase amount and limit of the frequency usage. The cards are protected against fraud and misuse. The purchasing department reconciles the monthly statements with the receipts for monthly payment.

Expense reimbursement is executed with the proper documentation including an approved purchase order. Verification is necessary for expenses such as travel to be reimbursed including receipts, conference registration confirmation, mileage map, etc.

The Purchasing Department is responsible for all bids. All District contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period, shall be made by the method that provides the best value for the District:

1. Competitive bidding;
2. Competitive sealed proposals;
3. A request for proposals for services other than construction services;
4. A catalog purchase as provided by Government Code Chapter 2157, Subchapter B;
5. An interlocal contract.

Monitoring the Budget:

The District's interactive, online budgetary accounting software and control criteria provides many useful reports to assist budget managers and administration personnel in monitoring and controlling



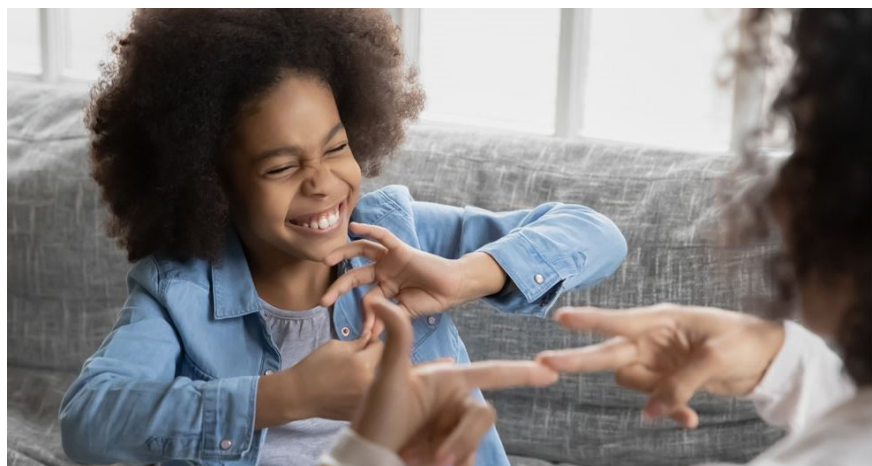
the implementation of the budget throughout the fiscal year. The financial software system provides many checks on account balances to ensure funds are not over-expended at the budgetary control identifier level. When enough funds aren't available, purchase orders and check requests cannot be generated. At each regular monthly Board meeting, the Finance Office prepares a report fund by fund reporting of information purposes. These reports are prepared showing the summary of revenues and expenditures both on a monthly and year-to-date basis. These reports also show a percentage of revenues collected and a percentage of budgets expended. In addition to these fund reports, information regarding investments and purchases over \$50,000 are presented to the Board of Trustees.

Amending the Budget:

Budget amendments are mandated by the state for budgeted funds allocated from one function level, state and/or federal project to another and are necessary during the course of the fiscal year to ensure that functional expenditure categories maintain a positive balance. Budget amendments may be initiated by the budget manager or by the finance department. The District's budget manager carefully monitors the budget for improper balances throughout the year.

Evaluation:

The District submits its annual budget, student attendance information, and end-of-year



financial status through a system called Public Education Information Management System (PEIMS). Transmission dates are established by TEA. The PEIMS system provides TEA and districts across the state with a wealth of demographic attendance and financial information.

Fund Balance:

The Birdville ISD Board of Trustees has established a local policy to maintain at least 30 to 33 percent of current year expenditures in the general operating fund balance.

Annual Audit

The Texas Education Code requires that school districts are audited annually. The audit is conducted on an organization wide basis and involves all fund types and account groups of the school district. The audit is designed to meet the requirements of the Federal Single Audit Amendments of 1996 and the related provisions of OMB Circular A-133 "Audits of State, Local Governments, and Non-Profit Organizations." These rules facilitate preparation of financial statements that conform to Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB). Upon approval, the annual financial report is designed to meet specific monitoring needs of the Texas Education Agency.

Other Local Revenue Funds

Other local revenue sources include tuition from summer school and summer athletic camp programs, interest earnings, rent from district facilities usage, cell phone tower lease, insurance recovery, revenue from student parking fees, revenue from tuition-based Pre-Kindergarten program and athletic gate and concession receipts. Activity Fund resources are generated from co-curricular activities on District campuses and are used solely for the benefit of students. Gifts and donations recorded in the General Fund come primarily from the business community. The Birdville Education Foundation, recorded in State and Local Funds, provides donations each fall and spring semester to campuses based on grant applications. Revenue from Oil and Gas royalties are recorded as local revenue.



Summary

The District budget represents a responsive balance between the educational needs of students and the ability of the community and the state to provide the necessary financial support to serve them in a restricted funding environment with increasing academic standards.

Development, review, and consideration of the 2023-24 Governmental Funds Budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's Vision, Strategic Plan, and Board Policy. School district budget preparation is part of a continuous cycle of planning, preparation, and evaluation to ensure The below timeline covers the planning and preparation of the board adopted funds (General Fund, Child Nutrition Fund, and Debt Service Fund).

ORGANIZATIONAL SECTION

Budget Development Calendar

PROJECTED DATES	2023-2024 BUDGET ACTIVITY	FACILITATOR
December 5,6,7, 2022	Initial budget meetings to distribute forms and instructions to campuses and department heads (1 hour meetings).	Exec Dir Fin & Fed Programs
December 12, 2022	All budget worksheets will be emailed to all department heads, campus principals, and secretaries.	Exec Dir Fin & Fed Programs
December 12, 2022 - January 27, 2023	Campus principals, department heads, and secretaries will develop budget and position proposals for 2023-2024.	Department Heads/ Principals
January 31, 2023	All completed budget forms, Personnel Request forms, and Position Review Request forms are due to the Finance Office. All forms should be sent electronically through email.	Department Heads/ Principals
February 10, 2023	Finance Office sends summary budget sheets and personnel requests to applicable Cabinet member for review and approval.	Exec Dir Fin & Fed Programs
February 10 - February 24, 2023	Cabinet members review and approve items on the budget worksheets and personnel requests for their departments and campuses.	Cabinet Members
February 2023	Board workshop to discuss preliminary 2023-24 budget – date to be determined by Superintendent and Board of Trustees.	Superintendent
February 2023	Cabinet meets with Principals/Directors to review all Budget documents including Position Reclassification, Extra Days, and Salary Review Forms submitted by departments/campuses.	Cabinet Members
March 1, 2023	Cabinet members or their secretaries email all approved budget worksheets to Finance Office.	Cabinet Members
March 3, 2023	Finance Office submits all Endorsed, FMRs, Budget Position and Position Review forms to appropriate departments.	Exec Dir Fin & Fed Programs
March 6-20, 2023	Finance Office compiles all budget worksheets and position requests for entire Cabinet review.	Exec Dir Fin & Fed Programs
March 24, 2023	Facilities, Purchasing, and HR submit to Finance Department pricing for endorse forms.	Facilities/Purchasing/ HR
March 28, 2023	Cabinet meets to begin review of budget worksheets and position requests.	Cabinet Members
March - May 2023	Finance Office works on salary projections and proposed salary increases.	Assoc Supt Fin / Exec Dir Fin & Fed
April 2023	Cabinet completes review and approval of all budget worksheets and new position requests.	Cabinet Members
April 2023	Cabinet completes review and approval of all reclassifications, extra days, and salary reviews.	Cabinet Members
May 2023	Department secretaries will enter final line item budgets into the Munis budget system (Finance Office will provide communication regarding the process). Campus budgets will be input by the Finance Office.	Assoc Supt Fin / Exec Dir Fin & Fed and Dept Secretaries
April - May 2023	Finance Office develops proposed budget worksheets for general fund, debt service fund, and child nutrition fund.	Assoc Supt Fin / Exec Dir Fin & Fed
May - June 2023	Board workshops – dates to be decided by Superintendent and Board of Trustees.	Superintendent
May 2023	Projection of 2023-24 revenue based on Preliminary values from Tarrant Appraisal District (TAD).	Assoc Supt Fin / Exec Dir Fin & Fed
June 2023	Certified estimates of property values received from TAD.	Assoc Supt Fin / Exec Dir Fin & Fed
June 22, 2023	Board Meeting to conduct public hearing and to adopt 2023-2024 budget	Superintendent

GLOSSARY



Common District Abbreviations

ADA: Average Daily Attendance
AEP: Alternative Education Program
AP: Advance Placement
ASBO: Association of School Business Officials
AVID: Advancement Via Individual Determination
CAB: Collegiate Academy of Birdville
CTE: Career and Technology Education
DAEP: Disciplinary Alternative Education Program
EDA: Existing Debt Allotment
ESEA: Elementary and Secondary Education Act
ESL: English as a Second Language
ESSER: Elementary and Secondary School Emergency Relief Funds
FASB: Financial Accounting Standards Board
FASRG: Financial Accountability System Resource Guide
FIRST: Financial Integrity Rating System of Texas
FTE: Full Time Equivalent
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
I&S: Interest and Sinking Tax Rate
IDEA: Individuals and Disabilities Education Act
ISD: Independent School District
JJAEP: Juvenile Justice Alternative Education Program
M&O: Maintenance and Operations Tax Rate
MOE: Maintenance of Effort
NCLB: No Child Left Behind
NSLP: National School Lunch Program
PEIMS: Public Education Information Management System
SAT: Standardized Aptitude Test
SCE: State Compensatory Education
SHARS: School Health and Related Services
STAAR: State of Texas Assessments of Academic Readiness
STEM: School for Science, Technology, Engineering, and Mathematics
TAD: Tarrant Appraisal District
TAPR: Texas Academic Performance Report
TEA: Texas Education Agency
TEC: Texas Education Code
TRS: Teacher Retirement System
WADA: Weighted Average Daily

ACCOUNT: A descriptive heading for recording financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

ACCOUNTING PERIOD: A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

ACCOUNTABILITY RATINGS: The Accountability Ratings System rates campuses and districts as exemplary, recognized, acceptable, and low performing based on the percentage of students who pass the state assessment instruments and the dropout rate.

ACCRUE: A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

AVERAGE DAILY ATTENDANCE (ADA): A method of counting students for the purpose of providing state funding to school districts. Average daily attendance (ADA) is the average number of students in daily attendance. A large component of state funding is based on ADA.

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.

ALLOCATION: A part of a lump-sum appropriation which is designated for expenditure by specific organizational units and/or for special purposes, activities, or objects.

APPRAISAL: (1) The act of appraising. (2) The estimated value resulting from such action.

APPRAISE: To make an estimate of value, particularly of the value of property. Note: if the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted for the above term.

ARBITRAGE: The investment of the proceeds from the sale of bonds in a taxable instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

ASSESS: To value property officially for the purpose of taxation. Note: the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSETS: Property owned by a local education agency which has a monetary value.

BALANCED BUDGET: The combination of state, local, and federal revenues and other resources is sufficient to cover the fund's estimated expenditures.

BASIC ALLOTMENT: The basic allotment is the initial or starting number that, after adjustment, is used to calculate foundation program costs and state aid to school districts.

BASIS OF ACCOUNTING: The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis accounting is an essential part of measurement focus because of a particular timing or recognition is necessary to accomplish a particular measurement focus.

BILL: (1) A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution. (2) A statement of an amount owing for goods and services sold on open account.

BOARD OF TRUSTEES/EDUCATION: The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

BONDED DEBT: The part of school district debt which is covered by outstanding bonds of the school district. It is sometimes called "Funded Debt or Bonded Indebtedness."

BONDS: (See "General Obligations Bonds")

BONDS AUTHORIZED AND UNISSUED: Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS ISSUED: Bonds sold.

BONDS PAYABLE: The face value of bonds issued and unpaid.

BUDGET: A plan of financial operation which embodies an estimate of proposed expenditures for a given period or purpose and the proposed means of financing those expenditures. 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 the expenditures. The second 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. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGETARY ACCOUNTS: Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, the net balance, and other related information.

CAPITAL ASSETS: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them for the fiscal period. It is included in the Construction Fund budget. A capital program is sometimes referred to as a capital budget.

CAPITAL EXPENDITURES: Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM: 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 expenditures.

CAPITAL PROJECTS FUND: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH: The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts of cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

CHILD NUTRITION FUND: Accounts for the District's food service program including local, state, and federal revenue sources and all costs associated with the operation of the program.

CO-CURRICULAR ACTIVITIES: Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

COMPENSATORY EDUCATION: The state compensatory education allotment provides additional financial support to school districts to teach educationally disadvantaged pupils and underachieving students. A program of compensatory education should provide additional services and instructional support, beyond the regular program, to help students compensate for academic deficiencies and may include programs for at-risk students. The allotment is based upon the number of students participating in the federal free or reduced-price lunch program.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

CONTRACTED SERVICES: Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

CURRENT: As used in this manual, the term has reference to the fiscal year in progress.

CURRENT BUDGET: The annual budget prepared for and effective during the present fiscal year.

CURRENT EXPENDITURES PER PUPIL: Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

CURRENT YEAR'S TAX LEVY: Taxes levied for the current fiscal period.

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 LIMIT: The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND: Governmental fund type used to account for the accumulation of resources for, and the payment of, principal and interest on all bonds and long-term debt.

DEDUCTION: Term used in connection with fiduciary funds. Decrease in the net assets of a fiduciary fund.

DEFICIT: The excess of the obligations of a fund over the fund's resources.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

DEPRECIATION: A method of spreading the loss in value of a capital asset over several periods.

DISCIPLINARY ALTERNATIVE EDUCATION PROGRAMS (DAEP): The law requires school districts to set up an educational setting for students who engage in certain illegal conduct or for students who violate certain provisions of the school district's code of conduct. The DAEP must provide for students' educational and behavioral needs. Districts must allocate to a DAEP the same expenditure per student that would be allocated if the student were attending the regularly assigned program, including a special education program.

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA): The National Education Act passed on April 11, 1965 provides federal funding to primary and secondary education with funds authorized. The act emphasizes equal education to all students.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND: The U.S. Congress provided financial support for districts and schools through the Elementary and Secondary School Emergency Relief (ESSER) Fund to address the ongoing impact of the COVID-19 pandemic. Each of the following is a result of the funding: (Coronavirus Aid, Relief, and Economic Security Act (CARES Act)), American Rescue Plan (ARP) Act, Elementary and Secondary School Emergency Relief Fund II (ESSER II) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021.

ESTIMATED REVENUE: When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

ENCUMBRANCES: Commitments related to unperformed (executory) contracts for goods or services.

EXPENDITURES: Decreases in net financial resources under the current financial resources measurement focus not properly classified as other financing use. This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

(Transfers between funds, encumbrances, and payments of cash in settlement of liabilities already accounted as expenditures are not considered as expenditures.)

EXPENSES: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions sometimes make it necessary to treat as expenses some charges whose benefits extend over future periods. For example, purchases of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefits extend also to other periods.

FACILITIES MAINTENANCE (Facilities Repairs or Repairs/Replacements of Equipment): Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition, completeness, or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

FIDUCIARY FUNDS: Funds used to report assets held in a trustee or agency capacity for the others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FINAL AMENDED BUDGET: Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

FISCAL YEAR: A 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.

FIXED ASSETS: Land, building, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FULL-TIME EQUIVALENT (FTE): Measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE. When FTE counts are included in reports they represent the aggregate of all FTE percentages, e.g., if one teacher provides four hours of instruction and four others provide one hour, together they represent one FTE.

FUNCTION: As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, Instructional Administration, Facilities Maintenance and Operations.

FUND: A sum of money or other resources set-aside for specific activities of a school district. The fund constitutes a complete entity and all of the financial transactions for the particular activity are recorded in the fund.

FUND BALANCE: The excess of 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 for the period.

FUND TYPE: One of the 11 classifications into which all individuals can be categorized. Governmental fund types included the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types included pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

GENERAL FUND: A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

GENERAL OBLIGATION BONDS: Negotiable coupon bonds for the construction, acquisition and equipping of school buildings; the acquisition of land; energy conservation measures; refinancing of property financed under a contract entered under Subchapter A, Chapter 271, Local Government Code that pledge the full faith and credit of the school district; and the purchase of new school buses. Such bonds may be issued in various series or issues with a maturity not to exceed 40 years (TEC 45.003). General obligation bonds are usually either term bonds or serial bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The GASB is the independent, private sector organization, that establishes accounting and financial reporting standards for U.S. state and local governments.

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

GOVERNMENTAL FUNDS: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out of those funds and (2) the balances left at year-end that are available for spending in future periods. Governmental fund statements provide a details short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's educational programs.

GUARANTEED YEILD: Tier 2 guarantees a specific revenue yield per student per penny of local tax effort. The state makes up the difference between the district tax levy per student and the guaranteed yield per student by enriching the local M&O tax effort.

INDEPENDENT SCHOOL DISTRICT (ISD): The Texas Constitution permits the state Legislature to create districts. Each district operates its schools and assesses property taxes within the district to support, in part, the schools. The term independent refers to the fact that the school district is not a part of city or county government and has independent budgeting and taxing authority. ISDs are governed by locally elected boards of trustees.

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

INTEREST: A fee charged a borrower for the use of money.

INTEREST AND SINKING (I&S) TAX: The portion of the tax rate used to fund debt service expenditures. I&S is a term that is used interchangeably with debt service fund in discussing the components of the tax rate.

INTERNAL SERVICE FUNDS: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

INVESTMENT TRUST FUNDS: Fiduciary fund type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government.

JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM (JJAEP): In counties with populations greater than 125,000, the juvenile board must develop a juvenile justice AEP approved by the Texas Juvenile Probation Commission. In these larger counties, students who engage in conduct requiring expulsion under Chapter 37 of the Texas Education Code must be placed in a JJAEP.

LEVY: (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LONG-TERM LOAN: A loan which extends for more than five years from the date the loan was obtained and is not secured by serial or term bonds. Such loans are not legal in Texas under general statutes.

MAINTENANCE AND OPERATION (M&O) TAX: A local school district property tax rate that raises revenue to be used for any legal purpose to operate and maintain the district's schools. M&O is a term that is used interchangeably with general fund in discussing the components of the tax rate.

MAJOR FUND: Major funds meet the following criteria: Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category (governmental funds) or type (enterprise funds), and total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

OBJECT: As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

PERSONNEL, FULL TIME: School employees who occupy positions with duties which require them to be on the job on school days throughout the school year, or at least the number of hours the schools in the system are in session.

PERSONNEL, PART TIME: Personnel who occupy positions with duties which require less than fulltime service. This includes those employed full-time for part of the school year, part-time for all of the school year, or part-time for part of the school year. See also Personnel, Full-Time.

PRINCIPAL OF A SCHOOL: The administrative head of a school (not school district) to whom the major responsibility for the coordination and supervision of the activities of the school has been delegated.

PRINCIPAL OF BONDS: The face value of bonds.

PROGRAM: The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budget, actual revenue, and expenditure records may be maintained per program.

PROPRIETARY FUNDS: Services for which the District charges customers a fee get reported in proprietary funds. Funds that focus on the determination of operation income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC EDUCATION INFORMATION MANAGEMENT SYSTEM (PEIMS): A data management system that includes information on student demographics, performance, school district budgets, teacher salaries, etc. The information for PEIMS is transmitted from local school districts to the Texas Education Agency by the education service centers.

SALARY: The total amount regularly paid, or stipulated to be paid, to an individual, before deductions, for personal services rendered while on the payroll of a school district.

SCHOOL: A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

SCHOOL, PUBLIC: A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds.

SCHOOL, SUMMER: The name applied to the school session taught during the period between the end of the regular school term and the beginning of the next regular school term.

SPECIAL REVENUE FUNDS: Funds that are used to account for funds awarded to the District for the purpose of accomplishing specific educational tasks as defined by grantors in contracts or other agreements.

STATE AID FOR EDUCATION: Any grant made by a state government for the support of education.

STATE OF TEXAS ASSESSMENTS OF ACADEMIC READINESS (STAAR): State of Texas testing program and is based on state curriculum standards in core subjects including reading, writing, mathematics, science, and social studies. The test is designed to measure what students are learning in each grade and whether or not they are ready for the next grade.

STRATEGIC PLAN: A review and planning process that is undertaken to make thoughtful decisions about an organization's future in order to ensure its success.

TAX RATE: State law in Texas prescribes a formula for calculating the effective tax rate for districts. The net effect of the formula is to produce a tax rate that goes down when property values (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula adjusts for additional debt service, newly annexed, and newly constructed property.

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.

TEXAS ACADEMIC PERFORMANCE REPORT (TAPR): The TAPR pulls together a wide range of information on the performance of students in each school and district in Texas every year. Performance is shown disaggregated by student groups, including ethnicity and socioeconomic status.

TEXAS EDUCATION AGENCY (TEA): The Texas state agency that oversees primary and secondary public education. It is headed by the commissioner of education. TEA is responsible for implementing public education policies as established by the Legislature, State Board of Education, and commissioner of education.

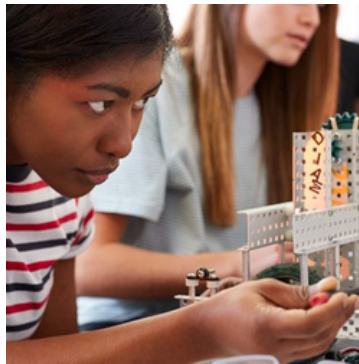
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS): A public employee retirement system (PERS) that is a multiple employer defined benefit pension plan. State law provides for a state contribution rate in addition to a member contribution rate. Established in 1937, TRS provides retirement and related benefits for those employed by the public schools, colleges, and universities supported by the State of Texas and manages a \$180 billion trust fund established to finance member benefits. More than 1.6 million public education and higher education employees and retirees participate in the system. TRS is the largest public retirement system in Texas in both membership and assets; and the sixth largest public pension fund in America.

TIER ONE: State guaranteed basic funding allotments per student.

TIER TWO: State guaranteed revenues per student per penny of local tax effort to provide operational funding for an "enriched" education program.

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA): In Texas, students with special education needs are weighted for funding purposes to help recognize the additional costs of educating those students. Weighted programs include special education, career and technology, bilingual, gifted and talented, and compensatory education. A weighted student count is used to distribute guaranteed-yield funding and establish Chapter 41 thresholds.

ZERO-BASED BUDGETING: The process of preparing an operating plan or budget that starts with no authorized funds. In a zero-based budget, each activity to be funded must be justified every time a new budget is prepared.



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