



# Birdville ISD

6125 East Belknap • Haltom City, Texas 76117  
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## *2008-2009 Annual Budget*

*For the Period*

*July 1, 2008 to June 30, 2009*

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

# **2008-2009 Budget**

## **BIRDVILLE INDEPENDENT SCHOOL DISTRICT**

6125 E. Belknap St.  
Haltom City, Tarrant County, Texas

### **BUDGET FOR THE YEAR 2008-2009**

July 1, 2008 to June 30, 2009

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

Document Prepared By:

Katie Bowman, CPA

Director of Business

# 2008-2009 Budget

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# 2008-2009 Budget



## BIRDVILLE INDEPENDENT SCHOOL DISTRICT

The Honorable Board of Trustees  
Birdville ISD

Dear Board Members:

The proposed 2008-2009 budget is presented after many months of preparation, review and modification. The budget represents what staff sees as necessary to operate the Birdville Independent School District for the fiscal period July 1, 2008 to June 30, 2009. The budget is comprised of three major funds – General Fund, Food Service Fund, and Debt Service Fund. (The district uses monies from other Special Revenue Funds, but these funds are not required to be formally adopted since those budgets must be approved by the regulatory departments of the Texas Education Agency.) Each of these funds includes its own separate set of self-balancing accounts comprised of its assets, liabilities, equity, revenues and expenditures.

The budget has been developed in accordance with Board policies CE (Legal and Local). The legal policy stipulates that “the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following year.” The Texas Education Agency, which exercises oversight of Texas school districts, requires a legally adopted budget for the General Fund, Debt Service Fund, and the Food Service Fund. June 19<sup>th</sup> is the deadline for preparing the budget for review by the Board of Trustees.

### Budget Presentation

The goal of the Birdville ISD in the budget presentation is to improve the quality of information provided to the citizens about the District’s financial plan for the educational programs and services for the 2008-2009 fiscal year. This budget document is organized to present that information in a user-friendly format.

The document contains the following sections:

- **Introductory Section** – Highlights the important information contained in the budget. The Introductory Section will give the reader an insight to the rest of the budget document. It will provide a comprehensive summary of the budget, including property value, tax rate and other data useful to the reader.
- **Financial Section** – Presents the financial data and budgetary projections for the fiscal year. The schedules highlight the Governmental Funds requiring a legally adopted budget, and will present information comparing current and prior year budget data.
- **Appendix** – Provides a glossary of terms, salary information and school calendars.

# 2008-2009 Budget

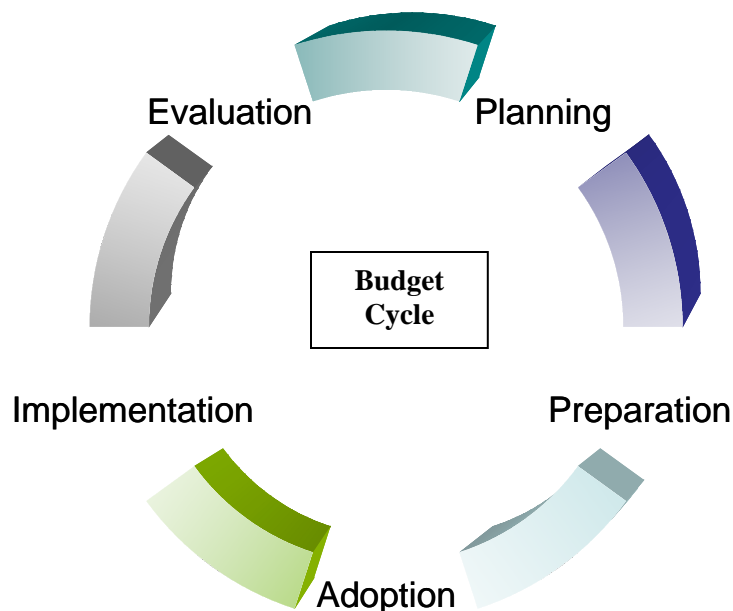
## Budget Development Process

The budgeting process is comprised of five major phases: planning, preparation, adoption, implementation, and evaluation. The budgetary process begins with sound planning. **Planning** defines the goals and objectives of campuses and the school district and develops programs to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocations are the **preparation** phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

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

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

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



# 2008-2009 Budget

## Budget Calendar

The preparation, adoption and revision of the budget are the result of a process covering the entire year. The following is the budget calendar for the 2008-2009 fiscal year.

❖ Budget Planning	November-December
❖ Budget Preparation	January – May
❖ Board Adoption	June (includes Board of Trustee review in April-June)
❖ Budget Implementation	June-July
❖ Budget Evaluation	July-June
❖ Audited Financial Statements	November

## Mission Statement

**Birdville ISD, in partnership with the community, pursues educational excellence and dedicates its resources to create a learning environment that encourages all students to become productive citizens and lifelong learners in a global society.**

## Strategic Goals

The Strategic Plan of the District is adopted by the Board of Trustees. In February 2007, a committee of district personnel and community members met to discuss and make recommended changes to the Plan. The following is a summary of the recommend plan.

**Goal I – Student Achievement: All students will exceed state and national standards in all subject areas.**

Objective A: The percent of students passing TAKS will increase annually by an incremental amount necessary to reach the target of 90% in all subjects and student groups.

Objective B: The percent of students achieving commended performance on TAKS will increase annually by a minimum of five percentage points in all subjects.

Objective C: Seventy percent of graduating seniors will have taken the SAT or ACT and 60% will exceed the national average score.

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

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

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

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

# 2008-2009 Budget

## Strategic Goals - continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Objective F: The implementation of voter-approved projects in the Long Range Facilities Plan will meet the scope of projects, schedules, and budget.

Objective G: The Long Range Facilities Plan will meet changing educational needs and condition of facilities.

# 2008-2009 Budget

## **Budget Assumptions - Revenues**

The Administration must make certain assumptions in the preparation of the budget. Assumptions are made for the Average Daily Attendance used in calculating state aid and the percent of tax collections. Assumptions are then calculated and incorporated into the budget drafts. The significant assumptions used in preparing the 2008-2009 revenue budget were:

Average Daily Attendance	20,658 –an increase from 2007-08
Current Tax Collections	98%
Total Tax Collections	100%

A review of the estimated revenue budgets is included in the following section.

## **Total Budgets – Major Governmental Funds**

The budget of Birdville ISD includes three major funds – The General Fund, Debt Service Fund, and Food Service Fund (a Special Revenue Fund). The following schedule presents a comparison of revenues and expenditures for these Governmental Funds.

Other revenue sources or other uses, such as bonds proceeds and transfers out, are included as an addition to the revenues or expenditures where applicable.



# 2008-2009 Budget

## Major Revenue Sources

The District receives local, state and federal revenues sources in the operation of its programs. Local property taxes account for the largest local revenue source, amounting to 50% of the District's total budget. Budgeted taxes for 2008-2009 amount to \$98,606,505 and is split between the maintenance and operations (\$72,981,433) and the debt service fund (\$25,625,072). State foundation program aid accounts for \$62,690,763 of the total general fund revenue of \$146,539,395. In addition, \$7,757,199 has been budgeted for TRS On-Behalf payments. TRS On-Behalf represents state payments for matching teacher retirement paid for active members of the school district, and is in accordance with GASB Statement No. 24. Any remaining state or federal revenues are revenues received from grants.

# 2008-2009 Budget

## Assessed Property Valuation

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

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

## Assessed Property Valuation

<u>Description</u>	<u>Tax Roll 2004</u>	<u>Tax Roll 2005</u>	<u>Tax Roll 2006</u>	<u>Tax Roll 2007</u>	<u>Tax Roll 2008</u>
TCAD Certified Value	<u>\$6,165,856,861</u>	<u>\$6,481,978,969</u>	<u>\$6,769,623,280</u>	<u>\$7,056,288,961</u>	<u>\$7,239,391,080</u>
CPTD Certified Value	<u>\$5,952,060,752</u>	<u>\$6,284,425,100</u>	<u>\$6,494,053,394</u>	<u>\$6,855,304,316</u>	n/a

The Comptroller's Certified Value will be received in the spring of 2009.

# 2008-2009 Budget

## Tax Rates

The District levies taxes on properties within the limits of Birdville ISD. The proposed total tax rate for 2008-2009 is \$1.41 per one-hundred dollars of valuation. The rate is comprised of two components, the Maintenance and Operations Rate (M&O) and the Interest and Sinking Rate (I&S). Tax bills are mailed to the taxpayers on or about October 1<sup>st</sup> each year and become delinquent on February 1<sup>st</sup>.

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

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

## Tax Rates

<u>Description</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Budget</u> <u>2007-08 est.</u>
Maintenance & Operations	\$ 1.4650	\$ 1.4650	\$ 1.3390	\$ 1.0400	\$ 1.0400
Interest & Sinking	<u>.1520</u>	<u>.1520</u>	<u>.2260</u>	<u>.3650</u>	<u>.3700</u>
<b>Total Tax Rate</b>	<b>\$ 1.6170</b>	<b>\$ 1.6170</b>	<b>\$ 1.5650</b>	<b>\$ 1.4050</b>	<b>\$ 1.4100</b>

# 2008-2009 Budget

## Student Enrollment

Student enrollment trends are reviewed on a six weeks basis by the Administration of the District. Birdville ISD enrollment has declined from the preceding year; however, a slight increase is projected due to student transfers. The District utilizes the services of School District Strategies, Inc. for demographic projections.

For 2008-09 two new campuses, Binion & Stowe, will come into use. These campuses will not need the portable buildings they have needed in the past and will accommodate student growth.

## **Student Data Review**

<b><u>Description</u></b>	<b><u>Actual 2004-05</u></b>	<b><u>Actual 2005-06</u></b>	<b><u>Actual 2006-07</u></b>	<b><u>Budget 2007-08</u></b>	<b><u>Budget 2008-09</u></b>
Enrollment	22,462	22,412	21,988	21,947	22,146
ADA	20,732	20,878	20,819	20,479	20,658

# 2008-2009 Budget

## Allocation of Budget Resources

The Birdville Independent School District strives to reach maximum efficiency in its budget. In order to provide the service of education each year, the personnel and financial resources are evaluated to ensure maximum efficiency. The following is a reconciliation of the 2008-2009 proposed budget and the 2007-2008 revised budget.

<b>2007-2008 Revised General Fund Budget</b>	<b>\$ 151,781,964</b>
<b>Operating Cost Increases:</b>	
Pay Increases	\$ <u>3,900,000</u>
<b>Total Operating Cost Increases</b>	<b>\$ <u>3,900,000</u></b>
<b>Operating Cost Decreases:</b>	
Reduction in Teaching Personnel	\$ (1,650,000)
Net Campus/Admin budgets reductions	<u>(1,244,451)</u>
<b>Total Operating Cost Decreases</b>	<b>\$ <u>(2,894,451)</u></b>
<b>2008-2009 Proposed Budget</b>	<b>\$ <u><u>152,787,513</u></u></b>

\*\*\*To be updated at completion of budget evaluation.

# 2008-2009 Budget

## Contact Information

Anyone with questions regarding the budget or this budget document can contact Katie Bowman, Director of Business at (817) 547-5747.

## Acknowledgement

It is always difficult to match limited resources with the many needs of our educational system and there is never enough to satisfy all needs. However, we believe that this budget document demonstrates reasonable and prudent progress in an effort to satisfy the needs of the students, families and members of our community. It is our goal to provide the best possible education for our students, while still being good stewards of taxpayer money.

We appreciate the support provided by the Birdville ISD Board of Trustees for the development, implementation, and maintenance of an excellent education program for the children of our District.

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Quentin S. Burnett, PhD.  
Associate Superintendent for Finance

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Katie Bowman, CPA  
Director of Business



# **2008-2009 Budget**

## **Financial Section**

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**COMBINED SUMMARY - GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS**  
**JULY 1, 2008 THROUGH JUNE 30, 2009**

	<b>General Fund</b>	<b>Child Nutrition</b>	<b>Debt Service</b>	<b>Total</b>
<b>Property Value Estimates</b>	<b>\$ 7,239,391,080</b>		<b>\$ 7,239,391,080</b>	<b>\$ 7,239,391,080</b>
<b>Tax Rate to Fund Operations</b>	<b>\$ 1.0400</b>		<b>\$ 0.3700</b>	<b>\$ 1.4100</b>
<b>Student Attendance Estimates</b>	<b>20,658</b>		<b>20,658</b>	<b>20,658</b>
<b>REVENUES</b>				
Property Tax Revenue	\$ 72,981,433	\$ -	\$ 25,625,072	\$ 98,606,505
Other Local Revenue	2,700,000	4,120,500	100,000	6,920,500
State Program Revenues	70,447,962	258,000	946,566	71,652,528
Federal Program Revenues	410,000	4,906,142	-	5,316,142
Total Revenues	146,539,395	9,284,642	26,671,638	182,495,675
<b>EXPENDITURES</b>				
Current:				
11 Instruction	95,906,287			95,906,287
12 Instructional Resources & Media	2,616,712			2,616,712
13 Staff Development	767,102			767,102
21 Instructional Administration	2,403,068			2,403,068
23 School Administration	9,740,378			9,740,378
31 Guidance and Counseling	5,158,796			5,158,796
32 Social Services	193,206			193,206
33 Health Services	2,300,117			2,300,117
34 Student Transportation	4,256,166			4,256,166
35 Food Service	-	9,954,509		9,954,509
36 Co-Curricular Activities	3,951,277			3,951,277
41 General Administration	4,437,777			4,437,777
51 Plant Maintenance & Operations	16,398,108			16,398,108
52 Security	775,330			775,330
53 Data Processing	2,238,600			2,238,600
61 Community Service	240,664			240,664
71 Debt Service	527,050		26,758,040	27,285,090
81 Capital Outlay	24,375			24,375
95 JJAEP	112,500			112,500
97 Tax Increment Financing	115,000			115,000
99 Other Intergovernmental Charges	625,000			625,000
Total Expenditures	152,787,513	9,954,509	26,758,040	189,500,062
<b>Increase / (Decrease) In Fund Balance</b>	<b>(6,248,118)</b>	<b>(669,867)</b>	<b>(86,402)</b>	<b>(7,004,387)</b>
<b>Other Resources / (Uses)</b>				
Other Resources	466,000	-	-	466,000
Operating Transfers In	2,400,000	-	-	2,400,000
Operating Transfers (Out)	(180,000)	-	-	(180,000)
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>(3,562,118)</b>	<b>(669,867)</b>	<b>(86,402)</b>	<b>(4,318,387)</b>
Fund Balance - July 1 (Beginning)	38,979,506	2,611,356	4,510,572	46,101,434
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 35,417,388</b>	<b>\$ 1,941,489</b>	<b>\$ 4,424,170</b>	<b>41,783,047</b>
Percent of Operating Expenditures	23.15%	19.50%	16.53%	



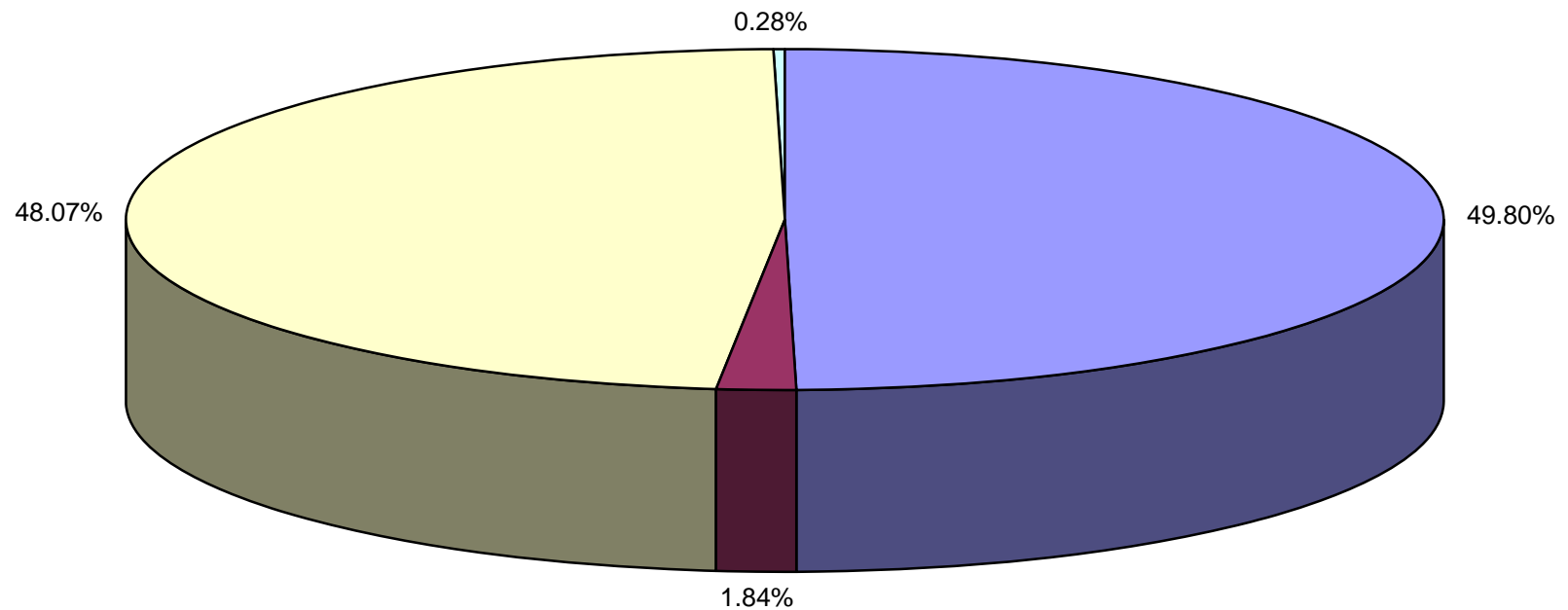
**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET - SUMMARY  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2007-2008	2008-2009	Increase/(Decrease) over prior year	
	Adopted Budget	Revised Budget	Adopted Budget		
<b>Property Value Estimates</b>	<b>\$ 6,945,000,000</b>	<b>\$ 7,056,288,961</b>	<b>\$ 7,239,391,080</b>	<b>\$ 183,102,119</b>	<b>2.59%</b>
<b>Tax Rate to Fund Operations</b>	<b>\$ 1.0400</b>	<b>\$ 1.0400</b>	<b>\$ 1.0400</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Student Attendance Estimates</b>	<b>20,900</b>	<b>20,479</b>	<b>20,658</b>	<b>179</b>	<b>0.87%</b>
<b>REVENUES</b>					
Property Tax Revenue	\$ 70,451,342	\$ 71,948,641	\$ 72,981,433	\$ 1,032,792	1.44%
Other Local Revenue	3,071,500	3,071,500	2,700,000	(371,500)	-12.10%
State Program Revenues	76,384,456	68,722,135	70,447,962	1,725,827	2.51%
Federal Program Revenues	420,000	410,000	410,000	-	0.00%
Total Revenues	150,327,298	144,152,276	146,539,395	2,387,119	1.66%
<b>EXPENDITURES</b>					
Current:					
11 Instruction	93,348,104	95,189,189	95,906,287	717,098	0.75%
12 Instructional Resources & Media	2,492,926	2,623,486	2,616,712	(6,774)	-0.26%
13 Staff Development	475,615	624,880	767,102	142,222	22.76%
21 Instructional Administration	2,260,479	2,381,854	2,403,068	21,214	0.89%
23 School Administration	9,902,098	9,360,835	9,740,378	379,543	4.05%
31 Guidance and Counseling	4,763,590	5,023,290	5,158,796	135,506	2.70%
32 Social Services	160,117	180,117	193,206	13,089	7.27%
33 Health Services	2,072,000	2,271,131	2,300,117	28,986	1.28%
34 Student Transportation	3,238,990	4,011,269	4,256,166	244,897	6.11%
35 Food Service	-	-	-	-	0.00%
36 Co-Curricular Activities	3,701,399	3,877,242	3,951,277	74,035	1.91%
41 General Administration	5,238,826	4,407,238	4,437,777	30,539	0.69%
51 Plant Maintenance & Operations	17,492,466	16,404,255	16,398,108	(6,147)	-0.04%
52 Security	625,615	608,215	775,330	167,115	27.48%
53 Data Processing	2,301,321	2,426,321	2,238,600	(187,721)	-7.74%
61 Community Service	270,002	260,002	240,664	(19,338)	-7.44%
71 Debt Service	1,004,283	1,044,283	527,050	(517,233)	-49.53%
81 Capital Outlay	183,902	306,807	24,375	(282,432)	-92.06%
95 JJAEP	107,000	51,550	112,500	60,950	118.23%
97 Tax Increment Financing	115,000	115,000	115,000	-	0.00%
99 Other Intergovernmental Charges	-	615,000	625,000	10,000	1.63%
Total Expenditures	149,753,730	151,781,964	152,787,513	1,005,549	0.66%
<b>Increase / (Decrease) In Fund Balance</b>	<b>573,568</b>	<b>(7,629,688)</b>	<b>(6,248,118)</b>	<b>1,381,570</b>	<b>-18.11%</b>
<b>Other Resources / (Uses)</b>					
Other Resources	-	561,529	466,000	(95,529)	-17.01%
Operating Transfers In			2,400,000		100.00%
Operating Transfers (Out)	-	(437,974)	(180,000)	257,974	-58.90%
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>573,568</b>	<b>(7,506,133)</b>	<b>(3,562,118)</b>	<b>1,544,015</b>	<b>-20.57%</b>
Fund Balance - July 1 (Beginning)	46,485,639	46,485,639	38,979,506	(7,506,133)	-16.15%
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 47,059,207</b>	<b>\$ 38,979,506</b>	<b>\$ 35,417,388</b>	<b>\$ (5,962,118)</b>	<b>-15.30%</b>
Percent of Operating Expenditures	31.42%	25.61%	23.15%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET - REVENUES  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2007-2008	2008-2009	Increase/(Decrease)	
	Adopted Budget	Revised Budget	Adopted Budget	over prior year	
Property Value Estimates	\$ 6,945,000,000	\$ 7,056,288,961	\$ 7,239,391,080	\$ 183,102,119	2.59%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ -	0.00%
Student Attendance Estimates	20,900	20,479	20,658	179	0.87%
<b>REVENUES</b>					
<b>Local</b>					
Property Taxes - Current	\$ 68,991,192	\$ 70,488,491	\$ 71,521,283	\$ 1,032,792	1.47%
Property Taxes - Delinquent	810,150	810,150	810,150	-	0.00%
Penalty and Interest	650,000	650,000	650,000	-	0.00%
Athletic Revenue	375,000	375,000	375,000	-	0.00%
Tuition	96,500	96,500	96,500	-	0.00%
Rental of Facilities	100,000	100,000	100,000	-	0.00%
Interest on Investments	2,300,000	2,300,000	1,928,500	(371,500)	-16.15%
Other Local Revenue	200,000	200,000	200,000	-	0.00%
<b>Total</b>	<b>73,522,842</b>	<b>75,020,141</b>	<b>75,681,433</b>	<b>661,292</b>	<b>0.88%</b>
<b>State</b>					
Foundation/Per Capita	69,784,456	61,144,778	62,690,763	1,545,985	2.53%
TRS On-Behalf	6,600,000	7,577,357	7,757,199	179,842	2.37%
Other State Revenues	-	-	-	-	0.00%
<b>Total</b>	<b>76,384,456</b>	<b>68,722,135</b>	<b>70,447,962</b>	<b>1,725,827</b>	<b>2.51%</b>
<b>Federal</b>					
Indirect Cost	115,000	115,000	115,000	-	0.00%
Other Federal Revenue	200,000	200,000	200,000	-	0.00%
SHARS	70,000	70,000	70,000	-	0.00%
MAC	35,000	25,000	25,000	-	0.00%
<b>Total</b>	<b>420,000</b>	<b>410,000</b>	<b>410,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Revenues</b>	<b>150,327,298</b>	<b>144,152,276</b>	<b>146,539,395</b>	<b>2,387,119</b>	<b>1.66%</b>

## BISD Adopted 2008-09 General Fund Revenues



■ Property Tax Revenue

■ Other Local Revenue

■ State Program Revenues

■ Federal Program Revenues

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET - EXPENDITURES  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2008-2009		
	Revised Budget	Adopted Budget	Increase/(Decrease) prior year	over
<b>EXPENDITURES</b>				
<b>11 Instruction</b>				
Payroll	\$90,267,420	91,883,491	1,616,071	1.79%
Professional & Contracted Services	966,084	949,056	(17,028)	-1.76%
Supplies and Materials	3,206,976	2,765,064	(441,912)	-13.78%
Other Operating Costs	728,821	308,676	(420,145)	-57.65%
Capital Outlay	19,888	-	(19,888)	0.00%
<b>Total</b>	<b>95,189,189</b>	<b>95,906,287</b>	<b>717,098</b>	<b>0.75%</b>
<b>12 Instructional Resources &amp; Media</b>				
Payroll	\$2,098,512	2,084,089	(14,423)	-0.69%
Professional & Contracted Services	144,719	179,519	34,800	24.05%
Supplies and Materials	374,655	347,504	(27,151)	-7.25%
Other Operating Costs	5,600	5,600	-	0.00%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<b>2,623,486</b>	<b>2,616,712</b>	<b>(6,774)</b>	<b>-0.26%</b>
<b>13 Staff Development</b>				
Payroll	\$366,788	360,375	(6,413)	-1.75%
Professional & Contracted Services	79,101	152,925	73,824	93.33%
Supplies and Materials	55,802	53,300	(2,502)	-4.48%
Other Operating Costs	123,189	200,502	77,313	62.76%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<b>624,880</b>	<b>767,102</b>	<b>142,222</b>	<b>22.76%</b>
<b>21 Instructional Administration</b>				
Payroll	\$2,308,109	2,332,780	24,671	1.07%
Professional & Contracted Services	30,047	29,570	(477)	-1.59%
Supplies and Materials	17,125	18,500	1,375	8.03%
Other Operating Costs	26,573	22,218	(4,355)	-16.39%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<b>2,381,854</b>	<b>2,403,068</b>	<b>21,214</b>	<b>0.89%</b>
<b>23 School Administration</b>				
Payroll	\$9,255,458	9,600,451	344,993	3.73%
Professional & Contracted Services	2,500	54,000	51,500	2060.00%
Supplies and Materials	46,330	36,627	(9,703)	-20.94%
Other Operating Costs	56,547	49,300	(7,247)	-12.82%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<b>9,360,835</b>	<b>9,740,378</b>	<b>379,543</b>	<b>4.05%</b>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET - EXPENDITURES  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008 Revised Budget	2008-2009 Adopted Budget	Increase/(Decrease) prior year	over
<b>EXPENDITURES</b>				
<b>31 Guidance and Counseling</b>				
Payroll	\$4,559,001	4,716,572	157,571	3.46%
Professional & Contracted Services	383,010	355,906	(27,104)	-7.08%
Supplies and Materials	60,509	60,143	(366)	-0.60%
Other Operating Costs	20,770	26,175	5,405	26.02%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<u>5,023,290</u>	<u>5,158,796</u>	<u>135,506</u>	<u>2.70%</u>
<b>32 Social Services</b>				
Payroll	\$177,377	190,216	12,839	7.24%
Professional & Contracted Services	490	490	-	0.00%
Supplies and Materials	1,000	1,250	250	25.00%
Other Operating Costs	1,250	1,250	-	0.00%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<u>180,117</u>	<u>193,206</u>	<u>13,089</u>	<u>7.27%</u>
<b>33 Health Services</b>				
Payroll	\$2,143,421	2,187,011	43,590	2.03%
Professional & Contracted Services	10,120	15,500	5,380	53.16%
Supplies and Materials	106,264	83,080	(23,184)	-21.82%
Other Operating Costs	11,326	14,526	3,200	28.25%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<u>2,271,131</u>	<u>2,300,117</u>	<u>28,986</u>	<u>1.28%</u>
<b>34 Student Transportation</b>				
Payroll	\$2,977,639	3,065,226	87,587	2.94%
Professional & Contracted Services	53,572	67,090	13,518	25.23%
Supplies and Materials	487,766	560,000	72,234	14.81%
Other Operating Costs	55,292	57,850	2,558	4.63%
Capital Outlay	437,000	506,000	69,000	0.00%
<b>Total</b>	<u>4,011,269</u>	<u>4,256,166</u>	<u>244,897</u>	<u>6.11%</u>
<b>36 Co-Curricular Activities</b>				
Payroll	\$2,367,017	2,466,080	99,063	4.19%
Professional & Contracted Services	231,263	240,074	8,811	3.81%
Supplies and Materials	595,972	629,189	33,217	5.57%
Other Operating Costs	667,274	615,931	(51,343)	-7.69%
Capital Outlay	15,716	3	(15,713)	0.00%
<b>Total</b>	<u>3,877,242</u>	<u>3,951,277</u>	<u>74,035</u>	<u>1.91%</u>

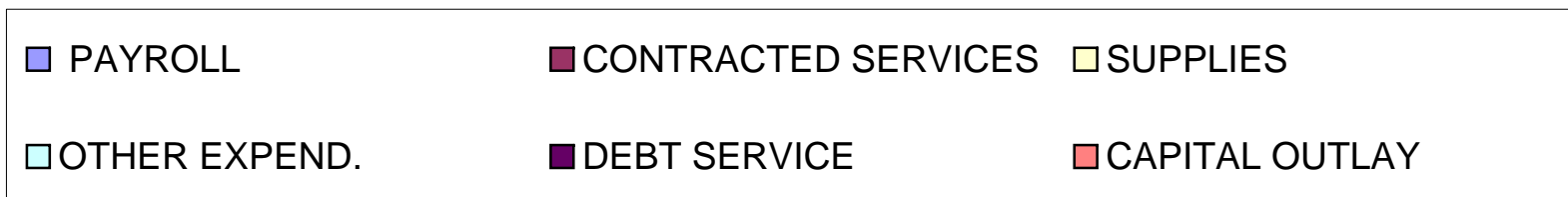
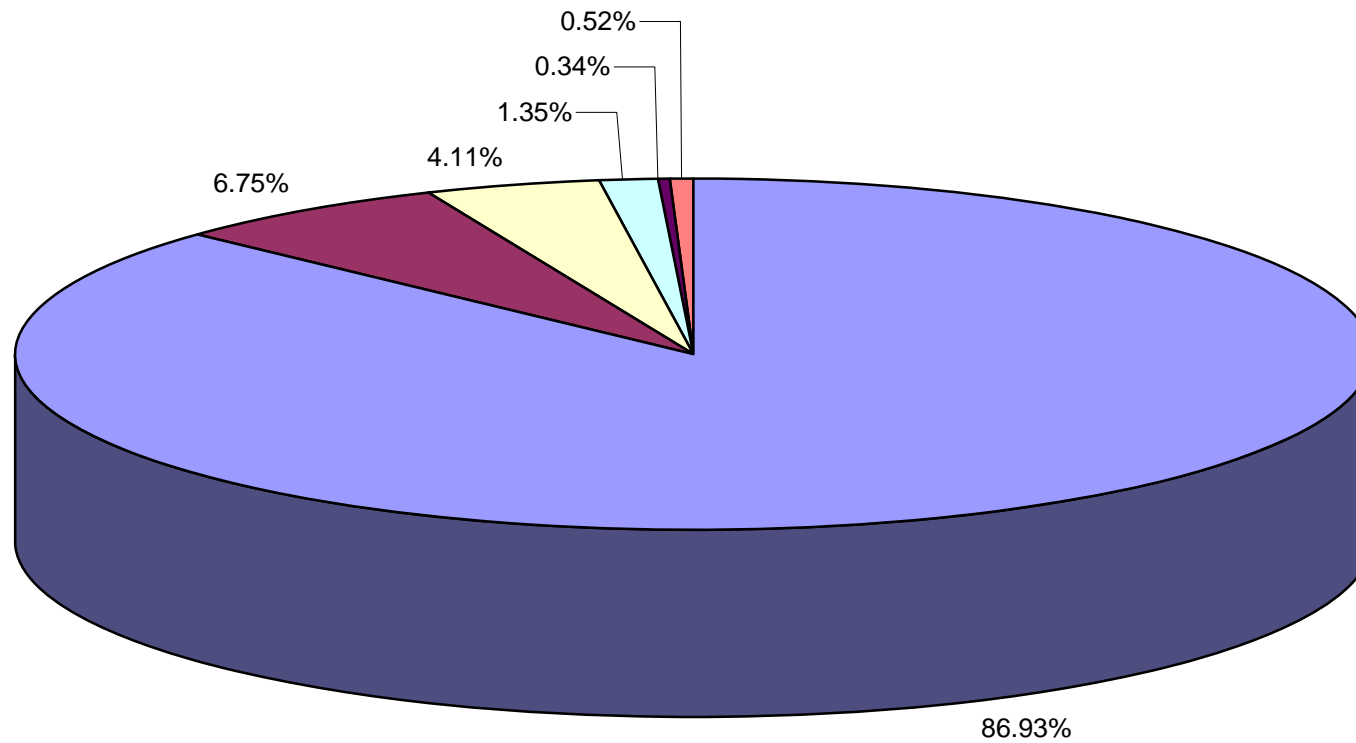
**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET - EXPENDITURES  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2008-2009	Increase/(Decrease)	over
	Revised Budget	Adopted Budget	prior year	
<b>EXPENDITURES</b>				
<b>41 General Administration</b>				
Payroll	\$3,440,114	3,374,390	(65,724)	-1.91%
Professional & Contracted Services	565,998	651,851	85,853	15.17%
Supplies and Materials	134,341	116,235	(18,106)	-13.48%
Other Operating Costs	266,785	295,301	28,516	10.69%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<u>4,407,238</u>	<u>4,437,777</u>	<u>30,539</u>	<u>0.69%</u>
<b>51 Plant Maintenance &amp; Operations</b>				
Payroll	\$8,874,468	9,087,462	212,994	2.40%
Professional & Contracted Services	3,569,556	5,546,929	1,977,373	55.40%
Supplies and Materials	3,403,318	1,188,089	(2,215,229)	-65.09%
Other Operating Costs	321,197	334,128	12,931	4.03%
Capital Outlay	235,716	241,500	5,784	2.45%
<b>Total</b>	<u>16,404,255</u>	<u>16,398,108</u>	<u>(6,147)</u>	<u>-0.04%</u>
<b>52 Security</b>				
Payroll	\$113,945	142,958	29,013	25.46%
Professional & Contracted Services	432,320	458,522	26,202	6.06%
Supplies and Materials	61,950	173,850	111,900	180.63%
Other Operating Costs	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
<b>Total</b>	<u>608,215</u>	<u>775,330</u>	<u>167,115</u>	<u>27.48%</u>
<b>53 Data Processing</b>				
Payroll	\$1,206,510	1,204,676	(1,834)	-0.15%
Professional & Contracted Services	807,729	829,924	22,195	2.75%
Supplies and Materials	315,392	169,200	(146,192)	-46.35%
Other Operating Costs	30,833	19,800	(11,033)	-35.78%
Capital Outlay	65,857	15,000	(50,857)	-77.22%
<b>Total</b>	<u>2,426,321</u>	<u>2,238,600</u>	<u>(187,721)</u>	<u>-7.74%</u>
<b>61 Community Services</b>				
Payroll	\$143,902	124,563	(19,339)	-13.44%
Professional & Contracted Services	35,600	38,600	3,000	8.43%
Supplies and Materials	75,500	77,500	2,000	2.65%
Other Operating Costs	-	-	-	0.00%
Capital Outlay	5,000	1	(4,999)	-99.98%
<b>Total</b>	<u>260,002</u>	<u>240,664</u>	<u>(19,338)</u>	<u>-7.44%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET - EXPENDITURES  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2008-2009	Increase/(Decrease)	over
	Revised Budget	Adopted Budget	prior year	
<b>EXPENDITURES</b>				
<b>71 Debt Service</b>				
Debt Service	1,044,283	527,050	(517,233)	-49.53%
<b>Total</b>	<u>1,044,283</u>	<u>527,050</u>	<u>(517,233)</u>	<u>-49.53%</u>
<b>81 Capital Outlay</b>				
Capital Outlay	306,807	24,375	(282,432)	-92.06%
<b>Total</b>	<u>306,807</u>	<u>24,375</u>	<u>(282,432)</u>	<u>-92.06%</u>
<b>95 Payments to JJAEP</b>				
Professional & Contracted Services	51,550	112,500	60,950	118.23%
<b>Total</b>	<u>51,550</u>	<u>112,500</u>	<u>60,950</u>	<u>118.23%</u>
<b>97 Tax Increment Financing</b>				
Other Operating Costs	115,000	115,000	-	0.00%
<b>Total</b>	<u>115,000</u>	<u>115,000</u>	<u>-</u>	<u>0.00%</u>
<b>99 Other Intergovernmental Charges</b>				
Professional & Contracted Services	615,000	625,000	10,000	1.63%
<b>Total</b>	<u>615,000</u>	<u>625,000</u>	<u>10,000</u>	<u>1.63%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>151,781,964</u></u>	<u><u>152,787,513</u></u>	<u><u>1,005,549</u></u>	<u><u>0.66%</u></u>

## BISD 2008-09 Adopted General Fund Expenditures





**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION FUND BUDGET - SUMMARY  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2008-2009	Increase/(Decrease)	
	Revised Budget	Adopted Budget	over prior year	
REVENUES				
Local				
Student Breakfast	186,977	187,000	23	0.01%
Student Lunch	2,217,505	2,387,500	169,995	7.67%
Other	1,446,911	1,446,000	(911)	-0.06%
Interest on Investments	113,488	100,000	(13,488)	-11.88%
Total	3,964,881	4,120,500	155,619	3.92%
State				
State Matching	67,885	68,000	115	0.17%
TRS On-Behalf	185,963	190,000	4,037	2.17%
Total	253,848	258,000	4,152	1.64%
Other Financing Sources				
Federal Breakfast/Lunch Reimb.	4,487,142	4,512,142	25,000	0.56%
USDA Commodities	394,444	394,000	(444)	-0.11%
Total	4,881,586	4,906,142	24,556	0.50%
Total Revenues	9,100,315	9,284,642	184,327	2.03%
EXPENDITURES				
Food Service				
Payroll	4,226,918	4,377,000	150,082	3.55%
Contracted Services	568,211	565,000	(3,211)	-0.57%
Supplies and Materials	3,882,574	4,382,574	500,000	12.88%
Other Operating Costs	61,155	83,935	22,780	37.25%
Capital Outlay	360,759	546,000	185,241	51.35%
Total Expenditures	9,099,617	9,954,509	854,892	9.39%
Increase / (Decrease) In Fund Balance	698	(669,867)	(670,565)	-96069.48%
Fund Balance - July 1 (Beginning)	2,610,658	2,611,356	698	0.03%
Fund Balance - June 30 (Ending)	\$ 2,611,356	\$ 1,941,489	\$ (669,867)	-25.65%
Percent of Operating Expenditures	28.70%	19.50%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND BUDGET - SUMMARY  
JULY 1, 2008 THROUGH JUNE 30, 2009**

	2007-2008	2008-2009	Increase/(Decrease) over prior year	
	Revised Budget	Adopted Budget		
<b>Property Value Estimates</b>	<b>\$ 7,056,288,961</b>	<b>\$ 7,239,391,080</b>	<b>\$ (183,102,119)</b>	<b>-2.59%</b>
<b>Tax Rate to Fund Operations</b>	<b>\$ 0.3650</b>	<b>\$ 0.3700</b>	<b>\$ (0.005)</b>	<b>-1.37%</b>
<b>Student Attendance Estimates</b>	<b>20,479</b>	<b>20,658</b>	<b>(179)</b>	<b>-0.87%</b>
<b>REVENUES</b>				
<b>Local</b>				
Property Taxes - Current	\$ 24,653,803	\$ 25,445,072	\$ 791,269	3.21%
Property Taxes - Delinquent	95,000	80,000	(15,000)	-15.79%
Penalty and Interest	100,000	100,000	-	0.00%
Interest on Investments	175,000	100,000	(75,000)	-42.86%
<b>Total</b>	<b>25,023,803</b>	<b>25,725,072</b>	<b>701,269</b>	<b>2.80%</b>
<b>State</b>				
IFA/EDA	1,771,766	946,566	(825,200)	-46.57%
<b>Total</b>	<b>1,771,766</b>	<b>946,566</b>	<b>(825,200)</b>	<b>-46.57%</b>
<b>Total Revenues</b>	<b>26,795,569</b>	<b>26,671,638</b>	<b>(123,931)</b>	<b>-0.46%</b>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	17,089,841	16,516,377	(573,464)	-3.36%
Interest	9,808,692	10,211,663	402,971	4.11%
Other Debt Service Fees	30,000	30,000	-	0.00%
<b>Total Expenditures</b>	<b>26,928,533</b>	<b>26,758,040</b>	<b>(170,493)</b>	<b>-0.63%</b>
 Increase / (Decrease) In Fund Balance	 (132,964)	 (86,402)	 46,562	 -35.02%
Fund Balance - July 1 (Beginning)	4,643,536	4,510,572	(132,964)	-2.86%
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 4,510,572</b>	<b>\$ 4,424,170</b>	<b>\$ (86,402)</b>	<b>-1.92%</b>
 Percent of Operating Expenditures	 16.75%	 16.53%		

# BIRDVILLE INDEPENDENT SCHOOL DISTRICT

## 2008-2009 ADOPTED BUDGETS

### GENERAL, FOOD SERVICE AND DEBT SERVICE FUNDS

	Adopted 2008-2009 Budget	Adopted 2008-2009 Budget Per Student	Percent Of Total		2007-2008 Adopted Budget	2007-2008 Budget Per Student	Percent Of Total
Instruction	\$ 99,402,601	\$ 4,489	52.46%	\$	96,423,645	\$ 4,316	52.33%
Instructional Support	23,746,842	1,072	12.53%		22,859,682	1,023	12.41%
Central Administration	4,437,777	200	2.34%		5,238,825	235	2.84%
District Operations	33,622,713	1,518	17.74%		31,871,618	1,427	17.30%
Debt Service	27,285,090	1,232	14.40%		27,303,002	1,222	14.82%
Other Functions	1,005,039	45	0.53%		568,904	25	0.31%
	<hr/>				<hr/>		
	\$ 189,500,062	\$ 8,557	100.00%	\$	184,265,676	\$ 8,248	100.00%
	<hr/>				<hr/>		

This report is provided in accordance with the provisions of House Bill 1. The budget reflects the data current as of the June 26, 2008.

The expenditure categories listed above include the following:

*Instruction* : General Instruction, Instructional Resources & Media, Staff Development, and Payments to JJAEP

*Instructional Support* : Instructional Administration, School Administration, Guidance & Counseling, Social Services, Health Services, and Extra/Co-Curricular Activities

*Central Administration* : General Administration

*District Operations* : Plant Maintenance & Operations, Security, Data Processing, Transportation, and Food Service

*Debt Service* : Debt Service

*Other Functions* : Community Services, Capital Outlay, Other Intergovernmental Charges, and Payments to TIF Zone



# **2008-2009 Budget**

## **Appendix**



**Birdville Independent School District**  
**2008 - 2009 Calendar**



Approved 02/28/08

**July**

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

**August**

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

**September**

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

**October**

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

**November**

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

**December**

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

**Legend**

- holiday for students and staff
- staff development/student holiday
- teacher preparation/student holiday
- teacher preparation, student half day
- ( ) begin/end six weeks
- \* inclement weather make-up

Graduation

**Reporting Periods**

Aug. - Sep. 28 days  
 Sep. - Nov. 29 days  
 Nov. - Dec. 32 days

**Fall Semester - 89 days**

Jan. - Feb. 28 days  
 Feb. - Apr. 29 days  
 Apr. - May 29 days

**Spring Semester - 86 days**

**Key Dates**

Aug. 15-21 Staff development  
 Aug. 22 Teacher preparation  
 Aug. 25 First day of school  
 Sept. 1 Labor Day holiday  
 Oct. 3, 6 Student holiday/Staff dev.  
 Nov. 26-28 Thanksgiving holiday  
 Dec. 22 - Jan. 2 Holiday Break  
 Jan. 15, 16 1/2 day/Teacher preparation  
 Jan. 17 Teacher preparation  
 Jan. 19 Martin Luther King holiday  
 Feb. 20 Student holiday/Staff dev.  
 March 16-20 Spring Break  
 Apr. 10 Student holiday/Staff dev.  
 May 28 1/2 day/Teacher preparation  
 May 29 1/2 day/Last Day/Teacher prep  
 May 30 Teacher preparation  
 May 31 Graduation  
 Dec. 22 & May 25 Holiday/Weather make-up

**January**

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

**February**

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

**March**

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

**April**

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

**May**

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

**June**

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

**BIRDVILLE ISD  
TEACHER'S SALARY SCHEDULE  
2008 – 2009**

<b>Bachelor's Degree</b>		<b>Master's Degree</b>	
<b>Yrs Exp</b>	<b>Yearly Salary</b>	<b>Yrs Exp</b>	<b>Yearly Salary</b>
0	\$47,000	0	\$48,500
1	\$47,800	1	\$49,300
2	\$48,180	2	\$49,680
3	\$48,380	3	\$49,880
4	\$48,580	4	\$50,080
5	\$48,780	5	\$50,280
6	\$48,980	6	\$50,480
7	\$49,180	7	\$50,680
8	\$49,380	8	\$50,880
9	\$49,580	9	\$51,080
10	\$49,780	10	\$51,280
11	\$49,980	11	\$51,480
12	\$50,180	12	\$51,680
13	\$50,380	13	\$51,880
14	\$50,580	14	\$52,080
15	\$50,780	15	\$52,280
16	\$50,980	16	\$52,480
17	\$51,615	17	\$53,115
18	\$52,730	18	\$54,530
19	\$53,790	19	\$56,390
20	\$54,665	20	\$64,480
21	\$55,465	21	\$65,280
22+	\$62,975	22+	\$66,155

**Adopted 06.05.08**

**For teachers with an earned doctorate from a TEA recognized accredited college or university, add \$3,000 to the master's degree schedule.**

**This salary schedule is for the 2008-09 school year. The Board of Trustees adopts a new compensation plan each year, and future salaries cannot be assumed or predicted.**

# 2008-2009 Budget

## GLOSSARY OF TERMS

This glossary contains definitions of terms used in this guide and such additional terms as seems necessary to common understandings concerning financial accounting procedures for schools.

### **ACCOUNT**

A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object or source.

### **ACCOUNTING PERIOD**

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

### **ACCOUNTING PROCEDURE**

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

### **ACCOUNTING SYSTEM**

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

### **ACCRUAL BASIS**

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

### **ACCRUE**

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

### **ADA**

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

### **ADMINISTRATION**

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

### **APPROPRIATION**

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

# 2008-2009 Budget

## **ASSESSED VALUATION**

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

## **AUDIT**

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

## **BALANCE SHEET**

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

## **BONDED DEBT**

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

## **BUDGET**

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

## **BUDGETARY CONTROL**

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

## **BUILDINGS**

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

## **CAPITAL OUTLAYS**

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

## **CAPITAL PROJECTS FUND**

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



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## **CLASSIFICATION, FUNCTION**

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

## **CLASSIFICATION, OBJECT**

An object has reference to an article or service received; for example payroll costs, professional and contracted services, supplies and materials, and other operating expenses.

## **CODING**

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

## **CONTRACTED SERVICES**

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

## **DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

## **DEBT SERVICE FUND**

A governmental fund with budgetary control that accounts for expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

## **DELINQUENT TAXES**

Taxed that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31.

## **DEPRECIATION**

The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

## **EFFECTIVE TAX RATE**

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 rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property, and newly constructed property. If the tax rate is raised by three percent or more over the prior year's effective tax rate, State law requires that special notices must be posted and published. If the tax rate exceeds the rollback tax rate, an election to limit school taxes is automatically triggered on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

## **EQUIPMENT**

Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines, computers, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building, are considered as part of the building.

## **ESTIMATED REVENUE**

This term designates the amount of revenue expected to be earned during a given period.

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## **EXPENDITURES**

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase stores and investment of cash in U.S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

## **FISCAL PERIOD**

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

## **FISCAL YEAR**

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

## **FIXED ASSETS**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

## **FUND**

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

## **FUND BALANCE**

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 during the fiscal year prior to closing.

## **FURNITURE**

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

## **GENERAL FUND**

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

## **GRANT**

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

## **IMPROVEMENTS**

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

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## **INDEPENDENT AUDIT**

An audit performed by an independent auditor.

## **INSTRUCTION**

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

## **LEVY**

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

## **M&O TAX RATE**

The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

## **PERSONNEL, ADMINISTRATION**

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example superintendent of schools, chief financial officer and accountant.

## **PERSONNEL, CLERICAL**

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc.

## **PERSONNEL EXPENDITURES**

For the purpose of budgeting, this term refers to all wages and related payroll costs: regular pay, extra duty pay, overtime pay, teacher career allotment, employee allowances, social security, group health and life insurance, workers' compensation insurance, unemployment insurance, and teacher retirement/TRS care.

## **PERSONNEL, FULL-TIME**

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

## **PERSONNEL, GUIDANCE**

Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classified here are counselors, deans, placement counselors, guidance specialists, assessment staff, and similar personnel.

## **PERSONNEL, HEALTH**

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

## **PERSONNEL, INSTRUCTIONAL ADMINISTRATION**

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

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## **PERSONNEL, MAINTENANCE**

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

## **PROGRAM**

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

## **PROGRAM BUDGET**

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

## **REFINED ADA**

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

## **RESERVED FUND BALANCE**

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

## **REVENUE**

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

## **ROLLBACK TAX RATE**

A tax rate that exceeds the rollback tax rate will automatically trigger an election to limit school taxes on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

## **SPECIAL REVENUE FUND**

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

## **SUCCESSOR-IN-INTEREST**

The governing board of each county education district (CED), no later than August 31, 1993 shall designate a governmental entity or an officer of a governmental entity located within the boundaries of the CED as the successor-in-interest to the assets, liabilities, and records of the CED. The successor-in-interest primarily will be responsible to collect the delinquent taxes and pay any just debts of the CED during the first five-year period subsequent to September 1, 1993.

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## **TAX BASE**

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

## **TAXES**

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

## **TAX RATE**

Total tax rate is set by the Board of Trustees and is made up of two components: operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

## **TAX ROLL**

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

## **UNDESIGNATED FUND BALANCE**

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

## **WADA**

To treat school districts fairly in funding, a Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

## **WEALTH PER STUDENT**

The taxable value of property, as determined under Section 1 1.86, Texas Education Code, divided by the number of students in weighted average daily attendance.

# **2008-2009 Budget**

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