

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2019 THROUGH JUNE 30, 2020

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 11,136,267,814		\$ 11,136,267,814	\$ 11,136,267,814
Tax Rate to Fund Operations	\$ 0.97000		\$ 0.4139	\$ 1.3839
Student Attendance Estimates	21,994		21,994	21,994
REVENUES				
Property Tax Revenue	\$ 103,160,094	\$ -	\$ 43,977,342	\$ 147,137,436
Other Local Revenue	3,407,050	3,018,371	500,000	6,925,421
State Program Revenues	100,055,968	190,000	-	100,245,968
Federal Program Revenues	4,800,000	8,661,932	-	13,461,932
Other Resources	-	-	-	-
Total Revenues	211,423,112	11,870,303	44,477,342	267,770,757
EXPENDITURES				
11 Instruction	126,163,644			126,163,644
12 Instructional Resources & Media	2,969,406			2,969,406
13 Staff Development	5,443,109			5,443,109
21 Instructional Administration	3,066,451			3,066,451
23 School Administration	13,539,060			13,539,060
31 Guidance and Counseling	8,185,422			8,185,422
32 Social Services	446,194			446,194
33 Health Services	2,924,215			2,924,215
34 Student Transportation	5,256,875			5,256,875
35 Food Service	-	11,676,942		11,676,942
36 Co-Curricular Activities	5,673,597			5,673,597
41 General Administration	7,175,070			7,175,070
51 Plant Maintenance & Operations	22,390,949			22,390,949
52 Security	1,228,946			1,228,946
53 Data Processing	5,025,295			5,025,295
61 Community Service	289,230			289,230
71 Debt Service	121,649		44,135,289	44,256,938
81 Capital Outlay	-			-
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	50,000			50,000
97 Tax Increment Financing	122,000			122,000
99 Other Intergovernmental Charges	775,000			775,000
00 Operating Transfers Out	-	-	-	-
Total Expenditures	211,423,112	11,676,942	44,135,289	267,235,343
REFUNDINGS & PREPAYMENTS				
Net Effect	-	-	-	-
Net Increase / (Decrease) In Fund Balance	-	193,361	342,053	535,414
Fund Balance - July 1 (Beginning)	64,103,705	4,053,363	21,473,841	89,630,909
Fund Balance - June 30 (Ending)	\$ 64,103,705	\$ 4,246,724	\$ 21,815,894	\$ 90,166,323
Percent of Operating Expenditures	30.32%	36.37%	49.43%	

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020

	2018-19	2018-19	2019-20	Change from	Percent
	Adopted Budget	Revised Budget	Adopted Budget	2018-19 Revised	Incr(decr) over 18-19 Revised Budget
Property Value Estimates	\$ 10,254,161,814	\$ 10,407,726,929	\$ 11,136,267,814	\$ 728,540,885	7.00%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 0.9700	\$ (0)	-6.73%
Student Attendance Estimates	22,098	22,029	21,994	(35)	-0.16%
REVENUES					
Local					
Property Taxes - Current	\$ 101,631,790	\$ 102,120,676	\$ 102,660,094	\$ 539,418	0.53%
Property Taxes - Delinquent	500,000	750,000	500,000	(250,000)	-33.33%
Penalty and Interest	750,000	500,000	750,000	250,000	50.00%
Athletic Revenue-5752	322,500	322,500	322,500	-	0.00%
Tuition-5729 & 5739	147,550	147,550	147,550	-	0.00%
Rental of Facilities-5743	160,000	160,000	160,000	-	0.00%
Interest on Investments-5742	950,000	1,749,140	1,600,000	(149,140)	-8.53%
Other Local Revenue	427,000	427,000	427,000	-	0.00%
Total	104,888,840	106,176,866	106,567,144	390,278	0.37%
State					
Foundation/Per Capita	79,695,432	83,632,815	89,859,968	6,227,153	7.45%
NIFA	-	-	-	-	-100.00%
TRS On-Behalf	9,900,000	10,255,558	10,131,000	(124,558)	-1.21%
Other State Revenues	65,000	65,000	65,000	-	0.00%
Total	89,660,432	93,953,373	100,055,968	6,102,595	6.50%
Federal					
Indirect Cost	1,150,000	1,150,000	850,000	(300,000)	-26.09%
ROTC	277,055	250,000	225,000	(25,000)	-10.00%
SHARS	2,750,000	6,058,112	3,725,000	(2,333,112)	-38.51%
ERATE	115,000	30,000	-	(30,000)	-100.00%
Total	4,292,055	7,488,112	4,800,000	(2,688,112)	-35.90%
Operating Transfers & Other Resources					
Other Resources-Bus Loan	-	-	-	-	0.00%
Operating Transfers In	-	-	-	-	0.00%
Total	-	-	-	-	0.00%
Total Revenues	198,841,327	207,618,351	211,423,112	3,804,761	1.83%
Total Expenditures and Uses	\$ 198,856,596	\$ 211,181,538	\$ 211,423,112	\$ 241,574	0.11%
Revenues Over(Under) Expend. and (Uses)	(15,269)	(3,563,187)	-	3,563,187	
Estimated Fund Balance (July 1)	67,666,892	67,666,892	64,103,705		
Estimated Ending Fund Balance (June 30)	\$ 67,651,623	\$ 64,103,705	\$ 64,103,705		
Percent of Operating Expenditures & Other Uses	34.02%	30.35%	30.32%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020**

	2018-19 Adopted Budget	2018-19 Revised Budget	2019-20 Adopted Budget	Change from 2018-19 Revised Budget	Percent Incr(decr) Over 18-19 Revised Budget
EXPENDITURES					
11 Instruction					
Payroll	\$ 114,036,877	\$ 114,589,668	\$ 119,038,623	\$ 4,448,955	3.88%
Professional & Contracted Services	1,935,196	1,312,790	2,846,979	1,534,189	116.86%
Supplies and Materials	3,690,928	3,605,583	3,782,930	177,347	4.92%
Other Operating Costs	445,445	384,282	455,112	70,830	18.43%
Capital Outlay	30,000	101,339	40,000	(61,339)	-60.53%
Total	<u>120,138,446</u>	<u>119,993,662</u>	<u>126,163,644</u>	<u>6,169,982</u>	<u>5.14%</u>
12 Instructional Resources & Media					
Payroll	2,325,718	2,277,555	2,332,733	55,178	2.42%
Professional & Contracted Services	264,131	172,002	183,954	11,952	6.95%
Supplies and Materials	330,632	590,379	426,819	(163,560)	-27.70%
Other Operating Costs	25,900	23,935	25,900	1,965	8.21%
Capital Outlay	-	-	-	-	0.00%
Total	<u>2,946,381</u>	<u>3,063,871</u>	<u>2,969,406</u>	<u>(94,465)</u>	<u>-3.08%</u>
13 Staff Development					
Payroll	3,437,201	3,659,801	4,685,755	1,025,954	28.03%
Professional & Contracted Services	280,481	388,360	229,052	(159,308)	-41.02%
Supplies and Materials	169,234	221,160	199,430	(21,730)	-9.83%
Other Operating Costs	330,068	298,144	328,872	30,728	10.31%
Capital Outlay	-	-	-	-	0.00%
Total	<u>4,216,984</u>	<u>4,567,465</u>	<u>5,443,109</u>	<u>875,644</u>	<u>19.17%</u>
21 Instructional Administration					
Payroll	2,828,413	2,797,673	2,912,778	115,105	4.11%
Professional & Contracted Services	5,790	965	14,600	13,635	1412.95%
Supplies and Materials	35,775	40,894	41,675	781	1.91%
Other Operating Costs	69,775	58,749	97,398	38,649	65.79%
Capital Outlay	-	-	-	-	0.00%
Total	<u>2,939,753</u>	<u>2,898,281</u>	<u>3,066,451</u>	<u>168,170</u>	<u>5.80%</u>

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020

	2018-19 Adopted Budget	2018-19 Revised Budget	2019-20 Adopted Budget	Change from 2018-19 Revised Budget	Percent Incr(decr) Over 18-19 Revised Budget
23 School Administration					
Payroll	12,718,063	12,962,602	13,164,279	201,677	1.56%
Professional & Contracted Services	142,150	91,107	196,059	104,952	115.20%
Supplies and Materials	105,791	104,590	106,442	1,852	1.77%
Other Operating Costs	69,428	54,570	72,280	17,710	32.45%
Capital Outlay	-	-	-	-	0.00%
Total	13,035,432	13,212,869	13,539,060	326,191	2.47%
31 Guidance and Counseling					
Payroll	6,890,835	7,248,938	7,516,178	267,240	3.69%
Professional & Contracted Services	116,470	131,146	131,470	324	0.25%
Supplies and Materials	476,494	454,981	506,554	51,573	11.34%
Other Operating Costs	24,345	30,883	31,220	337	1.09%
Capital Outlay	-	-	-	-	0.00%
Total	7,508,144	7,865,948	8,185,422	319,474	4.06%
32 Social Services					
Payroll	402,736	362,727	442,994	80,267	22.13%
Professional & Contracted Services	-	99	-	(99)	0.00%
Supplies and Materials	-	-	-	-	0.00%
Other Operating Costs	3,000	350	3,200	2,850	814.29%
Capital Outlay	-	-	-	-	0.00%
Total	405,736	363,176	446,194	83,018	22.86%
33 Health Services					
Payroll	2,665,725	2,647,570	2,819,917	172,347	6.51%
Professional & Contracted Services	9,000	8,278	31,000	22,722	274.49%
Supplies and Materials	70,726	81,759	70,668	(11,091)	-13.57%
Other Operating Costs	2,630	4,108	2,630	(1,478)	-35.98%
Capital Outlay	-	-	-	-	0.00%
Total	2,748,081	2,741,715	2,924,215	182,500	6.66%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020**

	2018-19 Adopted Budget	2018-19 Revised Budget	2019-20 Adopted Budget	Change from 2018-19 Revised Budget	Percent Incr(decr) Over 18-19 Revised Budget
34 Student Transportation					
Payroll	3,964,031	4,448,883	4,329,255	(119,628)	-2.69%
Professional & Contracted Services	159,160	173,882	159,173	(14,709)	-8.46%
Supplies and Materials	502,800	502,800	581,800	79,000	15.71%
Other Operating Costs	131,138	102,640	140,138	37,498	36.53%
Capital Outlay	150,000	618,402	46,509	(571,893)	-92.48%
Total	4,907,129	5,846,607	5,256,875	(589,732)	-10.09%
36 Co-Curricular Activities					
Payroll	3,008,046	3,242,744	3,263,872	21,128	0.65%
Professional & Contracted Services	462,501	433,705	489,001	55,296	12.75%
Supplies and Materials	780,002	671,977	717,379	45,402	6.76%
Other Operating Costs	1,216,665	1,228,902	1,203,345	(25,557)	-2.08%
Capital Outlay	-	8,748	-	(8,748)	-100.00%
Total	5,467,214	5,586,076	5,673,597	87,521	1.57%
41 General Administration					
Payroll	4,569,634	4,721,298	5,062,755	341,457	7.23%
Professional & Contracted Services	699,800	756,981	1,322,937	565,956	74.76%
Supplies and Materials	319,228	282,024	354,403	72,379	25.66%
Other Operating Costs	535,325	454,365	434,975	(19,390)	-4.27%
Capital Outlay	-	-	-	-	#DIV/0!
Total	6,123,987	6,214,668	7,175,070	960,402	15.45%
51 Plant Maintenance & Operations					
Payroll	10,676,821	10,300,046	11,853,001	1,552,955	15.08%
Professional & Contracted Services	6,662,764	6,208,282	6,611,071	402,789	6.49%
Supplies and Materials	1,853,650	2,324,496	2,554,831	230,335	9.91%
Other Operating Costs	922,900	836,533	1,058,358	221,825	26.52%
Capital Outlay	201,500	289,089	313,688	24,599	8.51%
Total	20,317,635	19,958,446	22,390,949	2,432,503	12.19%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020**

	2018-19 Adopted Budget	2018-19 Revised Budget	2019-20 Adopted Budget	Change from 2018-19 Revised Budget	Percent Incr(decr) Over 18-19 Revised Budget
52 Security					
Payroll	119,109	120,610	68,573	(52,037)	-43.14%
Professional & Contracted Services	908,149	940,305	923,049	(17,256)	-1.84%
Supplies and Materials	185,574	104,571	193,574	89,003	85.11%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	41,750	28,323	43,750	15,427	54.47%
Total	1,254,582	1,193,809	1,228,946	35,137	2.94%
53 Data Processing					
Payroll	2,708,427	2,609,886	2,721,470	111,584	4.28%
Professional & Contracted Services	1,465,357	1,396,371	1,378,794	(17,577)	-1.26%
Supplies and Materials	678,748	928,557	779,331	(149,226)	-16.07%
Other Operating Costs	53,200	34,770	55,700	20,930	60.20%
Capital Outlay	40,000	56,479	90,000	33,521	59.35%
Total	4,945,732	5,026,063	5,025,295	(768)	-0.02%
61 Community Services					
Payroll	156,811	177,518	148,830	(28,688)	-16.16%
Professional & Contracted Services	27,600	14,022	27,600	13,578	96.83%
Supplies and Materials	112,300	98,807	112,300	13,493	13.66%
Other Operating Costs	500	-	500	500	0.00%
Capital Outlay	-	-	-	-	#DIV/0!
Total	297,211	290,347	289,230	(1,117)	-0.38%
71 Debt Service					
Debt Service	121,649	121,649	121,649	-	0.00%
Total	121,649	121,649	121,649	-	0.00%
81 Capital Outlay					
Payroll	-	14,698	-	(14,698)	-100.00%
Capital Outlay	-	-	-	-	#DIV/0!
Total	-	14,698	-	-	0.00%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020**

	2018-19 Adopted Budget	2018-19 Revised Budget	2019-20 Adopted Budget	Change from 2018-19 Revised Budget	Percent Incr(decr) Over 18-19 Revised Budget
93 Payment to Fiscal Agent					
Other Operating Costs	577,000	577,000	577,000	-	0.00%
Total	<u>577,000</u>	<u>577,000</u>	<u>577,000</u>	<u>-</u>	<u>0.00%</u>
95 Payments to JJAEP					
Professional & Contracted Services	50,000	46,160	50,000	3,840	8.32%
Total	<u>50,000</u>	<u>46,160</u>	<u>50,000</u>	<u>3,840</u>	<u>8.32%</u>
97 Tax Increment Financing					
Other Operating Costs	120,000	125,000	122,000	(3,000)	-2.40%
Total	<u>120,000</u>	<u>125,000</u>	<u>122,000</u>	<u>(3,000)</u>	<u>-2.40%</u>
99 Other Intergovernmental Charges					
Professional & Contracted Services	735,500	739,052	775,000	35,948	4.86%
Total	<u>735,500</u>	<u>739,052</u>	<u>775,000</u>	<u>35,948</u>	<u>4.86%</u>
00 Operating Transfers	<u>-</u>	<u>10,734,976</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u><u>\$ 198,856,596</u></u>	<u><u>\$ 211,181,538</u></u>	<u><u>\$ 211,423,112</u></u>	<u><u>\$ 241,574</u></u>	<u><u>0.11%</u></u>
<u>All Functions</u>					
Payroll	\$ 170,508,447	\$ 172,182,217	\$ 180,361,013	\$ 8,178,796	4.75%
Professional & Contracted Services	13,924,049	12,813,507	15,369,739	2,556,232	19.95%
Supplies and Materials	9,311,882	10,012,578	10,428,136	415,558	4.15%
Other Operating Costs	4,527,319	4,214,231	4,608,628	394,397	9.36%
Debt Service	121,649	121,649	121,649	-	0.00%
Capital Outlay	463,250	1,102,380	533,947	(568,433)	-51.56%
Operating Transfers	-	10,734,976	-	(10,734,976)	-100.00%
Totals	<u><u>\$ 198,856,596</u></u>	<u><u>\$ 211,181,538</u></u>	<u><u>\$ 211,423,112</u></u>	<u><u>\$ 241,574</u></u>	<u><u>0.11%</u></u>

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020

	2018-19 Adopted Budget	2018-19 Revised Budget	2019-20 Adopted Budget	Change from 2018-19 Revised Budget	Percent Inc/(Dec) over 18-19 Revised Budget
REVENUES					
Local					
Student Breakfast	\$ 144,650	\$ 144,650	\$ 143,643	\$ (1,007)	-0.70%
Student Lunch	1,586,999	1,586,999	1,544,610	(42,389)	-2.67%
Other	1,337,642	1,337,642	1,280,118	(57,524)	-4.30%
Interest on Investments	18,000	18,000	50,000	32,000	177.78%
Total	3,087,291	3,087,291	3,018,371	(68,920)	-2.23%
State					
State Matching	82,000	82,000	-	(82,000)	-100.00%
TRS On-Behalf	150,000	150,000	190,000	40,000	26.67%
Total	232,000	232,000	190,000	(42,000)	-18.10%
Federal					
Federal Breakfast/Lunch Reimb.	6,630,393	6,630,393	7,811,932	1,181,539	17.82%
USDA Commodities	825,000	825,000	850,000	25,000	3.03%
Total	7,455,393	7,455,393	8,661,932	1,206,539	16.18%
Total Revenues	10,774,684	10,774,684	11,870,303	1,095,619	10.17%
EXPENDITURES					
Food Service					
Payroll	4,855,540	4,855,540	4,635,470	(220,070)	-4.53%
Contracted Services	45,775	45,775	86,075	40,300	88.04%
Supplies and Materials	5,585,590	5,585,590	6,342,797	757,207	13.56%
Other Operating Costs	12,100	12,100	12,600	500	4.13%
Capital Outlay	275,000	310,507	600,000	289,493	93.23%
Total Expenditures	10,774,005	10,809,512	11,676,942	867,430	8.02%
Increase / (Decrease) In Fund Balance	679	(34,828)	193,361		
Fund Balance - July 1 (Beginning)	4,088,191	4,088,191	4,053,363		
Fund Balance - June 30 (Ending)	\$ 4,088,870	\$ 4,053,363	\$ 4,246,724		
Percent of Operating Expenditures	37.95%	37.50%	36.37%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
JULY 1, 2019 THROUGH JUNE 30, 2020**

	2018-19	2018-19	2019-20		
	Adopted Budget	Revised Budget	Adopted Budget	Change from 2018-19 Revised Budget	Percent Incr(decr) over 18-19 Revised Budget
Property Value Estimates	\$ 10,254,161,814	\$ 10,407,726,929	\$ 11,136,267,814	\$ 728,540,885	7.00%
Tax Rate to Fund Operations	\$ 0.4139	\$ 0.4139	\$ 0.4139	-	0.00%
Student Attendance Estimates	22,098	22,029	21,994	(35)	-0.16%
REVENUES					
Local					
Property Taxes - Current	\$ 40,447,498	\$ 40,642,065	\$ 43,627,342	\$ 2,985,277	7.35%
Property Taxes - Delinquent	180,000	180,000	180,000	-	0.00%
Penalty and Interest	170,000	170,000	170,000	-	0.00%
Interest on Investments	175,000	525,000	500,000	(25,000)	-4.76%
Total	40,972,498	41,517,065	44,477,342	2,960,277	7.13%
State					
IFA/EDA	828,007	856,168	-	(856,168)	-100.00%
Total	828,007	856,168	-	(856,168)	-100.00%
Total Revenues	41,800,505	42,373,233	44,477,342	2,104,109	4.97%
EXPENDITURES					
Debt Service					
Principal	15,892,472	13,870,384	18,297,486	4,427,102	31.92%
Interest	23,606,659	24,702,995	25,807,803	1,104,808	4.47%
Other Debt Service Fees	30,000	30,000	30,000	-	0.00%
Total Expenditures	39,529,131	38,603,379	44,135,289	5,531,910	14.33%
REFUNDINGS					
Proceeds from Refunding	-	-	-	-	
Premium/Discount	-	-	-	-	
Other Uses	(1,100,000)	-	-	-	
Net Affect on Refunding	(1,100,000)	-	-	-	
Increase / (Decrease) In Fund Balance	1,171,374	3,769,854	342,053		
Fund Balance - July 1 (Beginning)	17,703,987	17,703,987	21,473,841		
Fund Balance - June 30 (Ending)	\$ 18,875,361	\$ 21,473,841	\$ 21,815,894		
Percent of Operating Expenditures	47.75%	55.63%	49.43%		
August Debt Service Payment	5,764,566	5,764,566	5,643,541	***	
Estimated Fund Balance 8/31	\$ 13,110,795	\$ 15,709,276	\$ 16,172,354		
Percent of Operating Expenditures	28.95%	35.41%	32.49%		

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

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
2019-20 BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Proposed 2019-20 Budget	Proposed 2019-20 Budget Per Student	Percent Of Total	2018-19 Revised Budget	2018-19 Per Student	Percent Of Total
Instruction	\$ 134,626,159	\$ 5,830	50.38%	\$ 127,671,158	\$ 5,502	51.10%
Instructional Support	33,834,939	1,465	12.66%	32,668,065	1,408	13.07%
Central Administration	7,175,070	311	2.68%	6,214,668	268	2.49%
District Operations	45,579,007	1,974	17.06%	42,834,437	1,846	17.14%
Debt Service	44,256,938	1,916	16.56%	38,725,028	1,669	15.50%
Other Functions	1,763,230	76	0.66%	1,746,097	75	0.70%
	\$ 267,235,343	\$ 11,572	100.00%	* \$ 249,859,453	\$ 10,767	100.00%

This report is provided in accordance with the provisions of House Bill 1. The budget reflects current data as of June 11, 2019

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