



Birdville ISD

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2013-2014 Annual Budget

For the Period

July 1, 2013 to June 30, 2014

2013-2014 Budget

BIRDVILLE INDEPENDENT SCHOOL DISTRICT

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

BUDGET FOR THE YEAR 2013-2014

July 1, 2013 to June 30, 2014

BOARD OF TRUSTEES

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Dr. Darrell G Brown	Superintendent
Joe Cammarata	Associate Superintendent for Staff & Student Serv.
Dr. Elizabeth Clark	Associate Superintendent for Curriculum & Instr.
Mike Seale	Associate Superintendent for Finance
Randy Sumrall	Executive Director of Technology

2013-2014 Budget



BIRDVILLE INDEPENDENT SCHOOL DISTRICT

The Honorable Board of Trustees
Birdville ISD

Dear Board Members:

The proposed 2013-14 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, 2013 to June 30, 2014. The budget is comprised of three major funds – General Fund, Child Nutrition Fund, and Debt Service Fund. (The district uses monies from other Special Revenue Funds, but these funds are not required to be formally adopted since those budgets must be approved by the regulatory departments of the Texas Education Agency.) Each of these funds includes its own separate set of self-balancing accounts comprised of its assets, liabilities, equity, revenues and expenditures.

The budget has been developed in accordance with Board policies CE (Legal and Local). The legal policy stipulates that “the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following year.” The Texas Education Agency, which exercises oversight of Texas school districts, requires a legally adopted budget for the General Fund, Debt Service Fund, and the Child Nutrition Fund. June 19th 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 2013-2014 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.

2013-2014 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 1st. The Board of Trustees has the responsibility of adopting the budget and setting the tax rate to support the budget. After adoption, the **implementation** of the budget is performed by the Business Department, with the cooperation of other District administrators. Implementation also includes establishing controls over revenues and expenditures, budget amendments, and informational reporting on the budget.

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

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



2013-2014 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 2009-2010 fiscal year.

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

Mission Statement

We engage and encourage students and staff every day through meaningful work in a safe and caring environment.

Vision

All students succeed in a future they create.

Beliefs

- Every student is uniquely capable and deserves to learn each day.
- Meaningful work engages students in profound learning.
- Personal commitment to quality from everyone in the learning organization creates student and staff success.
- Trusting relationships in a safe and caring environment are vital to an innovative learning organization.
- Student success requires community support and engagement.
- Quality public schools build and preserve a healthy democratic society.

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 2013-2014 revenue budget were:

Average Daily Attendance	22,589 –a one percent increase from 2012-13
Current Tax Collections	98%
Total Tax Collections	100%

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

2013-2014 Budget

Total Budgets – Major Governmental Funds

The budget of Birdville ISD includes three major funds – The General Fund, Debt Service Fund, and Child Nutrition Fund (a Special Revenue Fund). The following 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.

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 48% of the District's total budget. Budgeted taxes for 2013-14 amount to \$107,438,750 and is split between the maintenance and operations (\$77,941,673) and the debt service fund (\$29,497,079). State foundation program aid accounts for \$91,713,917 of the total general fund revenue of \$180,309,590. In addition, \$7,107,000 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.

83st State Legislative Session

Senate Bill 1 was passed by both the Texas House and Senate during the 83st Legislative Session. Based on the current interpretation of the bill, the District will receive around \$7.9 million in additional revenue in the General Fund.

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 25th every year. The appraisal roll is based on the value of properties of the previous January 1st. 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.

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Assessed Property Valuation

Description	Tax Roll 2009	Tax Roll 2010	Tax Roll 2011	Tax Roll 2012	Tax Roll 2013
Certified Value	\$7,570,508,085	\$7,031,622,459	\$7,018,766,602	\$7,179,065,201	\$7,599,580,080*
CPTD Value	\$7,366,103,594	\$6,836,900,825	\$6,861,575,390	\$7,048,741,493	N/A*

*The 2013 tax roll information is based on estimates received by TAD in June 2013. Certified values will be received around July 25, 2013. The Comptroller's Certified Value for the 2013 tax roll will be received in the spring of 2014.

Tax Rates

The District levies taxes on properties within the limits of Birdville ISD. The proposed total tax rate for 2013-2014 is \$1.435 per one-hundred dollars of valuation. The rate is comprised of two components, the Maintenance and Operations Rate (M&O) and the Interest and Sinking Rate (I&S). Tax bills are mailed to the taxpayers on or about October 1st each year and become delinquent on February 1st.

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>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Proposed</u> <u>2013-14</u>
Maintenance & Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400
Interest & Sinking	<u>.3650</u>	<u>.3850</u>	<u>.3950</u>	<u>.3950</u>	<u>.3950</u>
Total Tax Rate	<u>\$ 1.4050</u>	<u>\$ 1.4250</u>	<u>\$ 1.4350</u>	<u>\$ 1.4350</u>	<u>\$ 1.4350</u>

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Student Enrollment

Student enrollment trends are reviewed on a six weeks basis by the Administration of the District. A slight increase is expected for fiscal year 2013-2014. The District utilizes the services of School District Strategies, Inc. for demographic projections.

Student Data Review

<u>Description</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>
Enrollment	22,803	23,441	23,629	24,119	24,287
ADA	21,397	21,977	22,033	22,376	22,589

Contact Information

Anyone with questions regarding the budget or this budget document can contact Katie Bowman, Director of Business & Finance 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.

Katie Bowman, CPA
Director of Business



2013-2014 Budget

Financial Section

2013-2014 Budget

2013-2014 Budget Highlights

- Award an average 3% raise to all district staff plus equity increases for teachers at steps 10 through 25
- Increased the district's monthly contribution to health insurance by \$15 per month
- Provide telemedicine services to all district employees and their families
- Add high school English and Social Studies teachers to provide a common planning period
- Add 6.5 professional and 9 paraprofessional staff positions to improve reading instruction for elementary and middle school students
- Provide supplemental science and social studies readers to integrate subject content into ELAR curriculum
- Add 5 professional staff positions to improve mathematics instruction for elementary and middle school students
- Purchase Aimsweb Math software for use as a universal screener for students in grades K-8
- Purchase Compass Learning software licenses to enhance credit recovery and remediation opportunities
- Add 8 Educational Assistant positions to provide continuity and consistency in elementary art programs and afford Professional Learning Community time to elementary teachers
- Re-title high school Instructional Coaches to Academic Deans and increase their responsibilities
- Commit additional funding for staff development to improve teacher understanding of the content, context, and cognitive requirements of the TEKS
- Increase the summer school budget in response to an increase in remediation and testing requirements
- Increase the campus per student discretionary allotments to mitigate rising operating costs
- Budget for 10 additional teaching positions to accommodate projected enrollment growth
- Add 2 professional and 4 paraprofessional technology staff positions to enhance department efficiency and capacity and to appropriately respond to increasing campus technology needs
- Increase the district's facilities repair budget in response to an increase in routine repair needs attendant to aging facilities
- Add 2 professional accounting/HR positions to maximize the benefits of the Munis payroll system and to enhance internal control capabilities
- Set aside funds to pay for the replacement of the Birdville High School roof
- Add a ½ time assistant principal at Binion Elementary in response to enrollment growth
- Increase the repair and replacement budget for aging fine arts capital equipment
- Purchase a district-wide license to Mentoring Minds for grades K-5 reading, writing, science, and math to provide teachers with better resources for designing lessons that include higher-level questions and problem solving activities
- Purchase 21 campus licenses for iStation At-school PK-2 and 970 student licenses for iStation Spanish to enable teachers to more accurately and timely assess student learning throughout the year
- Contract for an Organizational Health Inventory for all campuses
- Increase the district-wide library budget to better support the district's literacy program
- Fund equipment and supplies for new bilingual classrooms
- Upgrade the quality and quantity of Spanish Social Studies materials for two-way dual language classrooms
- Budget major facility repair and technology needs

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
COMBINED SUMMARY - GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
2013-2014 BUDGETS
JULY 1, 2013 THROUGH JUNE 30, 2014

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 7,599,580,080		\$ 7,599,580,080	\$ 7,599,580,080
Tax Rate to Fund Operations	\$ 1.0400		\$ 0.395	\$ 1.4350
Student Attendance Estimates	22,589		22,589	22,589

REVENUES

Property Tax Revenue	\$ 77,941,673	\$ -	\$ 29,497,078	\$ 107,438,750
Other Local Revenue	1,015,000	3,361,002	5,000	4,381,002
State Program Revenues	98,820,917	353,000	\$2,977,056	102,150,973
Federal Program Revenues	2,532,000	7,775,351	-	10,307,351
Total Revenues	180,309,590	11,489,353	32,479,134	224,278,076

EXPENDITURES

11 Instruction	109,533,676			109,533,676
12 Instructional Resources & Media	2,555,732			2,555,732
13 Staff Development	2,628,240			2,628,240
21 Instructional Administration	2,046,328			2,046,328
23 School Administration	10,856,419			10,856,419
31 Guidance and Counseling	7,531,451			7,531,451
32 Social Services	238,366			238,366
33 Health Services	2,368,953			2,368,953
34 Student Transportation	3,406,804			3,406,804
35 Food Service	-	11,767,200		11,767,200
36 Co-Curricular Activities	4,582,708			4,582,708
41 General Administration	4,749,150			4,749,150
51 Plant Maintenance & Operations	22,275,435			22,275,435
52 Security	1,369,961			1,369,961
53 Data Processing	4,762,625			4,762,625
61 Community Service	258,838			258,838
71 Debt Service	111,150		27,479,878	27,591,028
81 Capital Outlay	450,000			450,000
95 JJAEP	90,000			90,000
97 Tax Increment Financing	205,000			205,000
99 Other Intergovernmental Charges	625,000			625,000
Total Expenditures	180,645,838	11,767,200	27,479,878	219,892,915

Incr (Decr) In Fund Balance	(336,248)	(277,847)	4,999,256	4,385,161
Net Increase / (Decrease) In Fund Balance	(336,248)	(277,847)	4,999,256	4,385,161
Fund Balance - July 1 (Beginning)	58,809,790	3,568,731	12,909,351	75,287,871
Fund Balance - June 30 (Ending)	\$ 58,473,542	\$ 3,290,884	\$ 17,908,607	\$ 79,673,033
Percent of Operating Expenditures	32.4%	28.0%	65.2%	

* Includes budgets of High School Allotment, Education Jobs, and State Fiscal Stabilization Fund