

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2014 THROUGH JUNE 30, 2015**

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 7,552,112,750		\$ 7,552,112,750	\$ 7,552,112,750
Tax Rate to Fund Operations	\$ 1.0400		\$ 0.3950	\$ 1.4350
Student Attendance Estimates	23,049		23,049	23,049
REVENUES				
Property Tax Revenue	\$ 77,487,375	\$ -	\$ 29,212,420	\$ 106,699,795
Other Local Revenue	1,156,235	3,442,033	5,000	4,603,268
State Program Revenues	104,530,777	247,362	2,690,463	107,468,602
Federal Program Revenues	2,673,120	8,120,461	-	10,793,581
Total Revenues	185,847,507	11,809,856	31,907,883	229,565,246
EXPENDITURES				
11 Instruction	113,350,360			113,350,360
12 Instructional Resources & Media	2,572,447			2,572,447
13 Staff Development	3,696,020			3,696,020
21 Instructional Administration	2,103,318			2,103,318
23 School Administration	11,184,004			11,184,004
31 Guidance and Counseling	7,479,616			7,479,616
32 Social Services	305,738			305,738
33 Health Services	2,498,916			2,498,916
34 Student Transportation	3,604,994			3,604,994
35 Food Service	-	11,788,918		11,788,918
36 Co-Curricular Activities	5,110,697			5,110,697
41 General Administration	5,224,868			5,224,868
51 Plant Maintenance & Operations	18,569,968			18,569,968
52 Security	1,077,133			1,077,133
53 Data Processing	3,878,025			3,878,025
61 Community Service	325,966			325,966
71 Debt Service	331,000		32,196,284	32,527,284
81 Capital Outlay	75,000			75,000
95 JJAEP	65,000			65,000
97 Tax Increment Financing	161,150			161,150
99 Other Intergovernmental Charges	660,000			660,000
00 Operating Transfers Out	3,700,000	-	-	3,700,000
Total Expenditures	185,974,220	11,788,918	32,196,284	229,959,422
Net Increase / (Decrease) In Fund Balance	(126,713)	20,938	(288,401)	(394,176)
Fund Balance - July 1 (Beginning)	46,930,891	3,575,507	12,429,998	62,936,396
Fund Balance - June 30 (Ending)	\$ 46,804,178	\$ 3,596,445	\$ 12,141,597	\$ 62,542,220
Percent of Operating Expenditures	25.17%	30.51%	37.71%	

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND ADOPTED BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from	Percent
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget	2013-14 Revised Budget	Incr(decr) over Revised Budget
Property Value Estimates	\$ 7,179,065,201	\$ 7,599,580,080	\$ 7,377,271,417	\$ 7,552,112,750	\$ 174,841,333	2.37%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ -	0.00%
Student Attendance Estimates	22,376	22,589	22,597	23,049	452	2.00%
REVENUES						
Local						
Property Taxes - Current	\$ 72,098,794	\$ 76,741,673	\$ 74,472,380	\$ 76,237,375	\$ 1,764,995	2.37%
Property Taxes - Delinquent	589,158	500,000	500,000	500,000	-	0.00%
Penalty and Interest	785,575	700,000	750,000	750,000	-	0.00%
Athletic Revenue-5752	302,389	333,000	370,000	350,000	(20,000)	-5.41%
Tuition-5729 & 5739	301,788	207,500	278,000	281,535	3,535	1.27%
Rental of Facilities-5743	107,711	50,000	75,000	75,000	-	0.00%
Interest on Investments-5742	175,589	80,000	80,000	80,000	-	0.00%
Other Local Revenue	548,485	344,500	344,500	369,700	25,200	7.31%
Total	74,909,489	78,956,673	76,869,880	78,643,610	1,773,730	2.31%
State						
Foundation/Per Capita	83,930,443	91,713,917	91,253,945	94,809,598	3,555,653	3.90%
TRS Rider 71	-	-	-	1,554,179	1,554,179	100.00%
TRS On-Behalf	7,279,613	7,107,000	8,075,000	8,107,000	32,000	0.40%
Other State Revenues	7,890	-	67,102	60,000	(7,102)	-10.58%
Total	91,217,946	98,820,917	99,396,047	104,530,777	5,134,730	5.17%
Federal						
Indirect Cost	331,369	300,000	330,000	300,000	(30,000)	-9.09%
ROTC	279,589	255,000	288,504	295,200	6,696	2.32%
SHARS	2,560,907	1,917,000	1,917,000	1,917,000	-	0.00%
ERATE	-	-	-	160,920	160,920	100.00%
MAC	84,608	60,000	-	-	-	0.00%
Total	3,256,473	2,532,000	2,535,504	2,673,120	137,616	5.43%
Operating Transfers & Other Resources						
Operating Leases	-	-	391,079	-	(391,079)	-100.00%
Operating Transfers In	-	-	2,018,581	-	(2,018,581)	-100.00%
Total	-	-	2,409,660	-	(2,409,660)	-100.00%
Total Revenues	169,383,908	180,309,590	181,211,091	185,847,507	4,636,416	2.56%
Total Expenditures and Uses	\$169,351,142	\$180,645,839	\$192,061,912 *	\$185,974,220	(\$6,087,692)	-3.17%
Revenues Over(Under) Expend. and (Uses)	32,766	(336,249)	(10,850,821)	(126,713)	10,724,108	
Estimated Fund Balance (July 1)	57,748,946	57,781,712	57,781,712	46,930,891		
Estimated Ending Fund Balance (June 30)	\$ 57,781,712	\$ 57,445,463	\$ 46,930,891	\$ 46,804,178		
Percent of Operating Expenditures	34.12%	31.80%	24.44%	25.17%		

* Includes 2013-14 budget amendments previously approved by the Board of Trustees

-2012-13 Facility Projects Completed in 2013-14	\$ 2,253,427
-2012-13 Campus Budgets Rolled into 2013-14	270,025
-Ag Facility Purchase	392,500
-Campus Projectors and Elementary Copier Leases	230,053
-2013-14 Technology & Facility Projects	6,477,757
	<u>\$ 9,623,762</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13 Audited Data	2013-14 Adopted Budget	2013-14 Revised Budget	2014-15 Adopted Budget	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
EXPENDITURES						
11 Instruction						
Payroll	99,967,252	102,830,572	102,967,741	108,403,004	5,435,263	5.28%
Professional & Contracted Services	827,996	1,320,240	1,272,199	1,186,190	(86,009)	-6.76%
Supplies and Materials	4,153,245	4,910,958	6,175,991	3,155,091	(3,020,900)	-48.91%
Other Operating Costs	469,183	471,906	605,056	561,075	(43,981)	-7.27%
Capital Outlay	285,652	-	511,079	45,000	(466,079)	-91.20%
Total	<u>105,703,328</u>	<u>109,533,676</u>	<u>111,532,066</u>	<u>113,350,360</u>	<u>1,818,294</u>	<u>1.63%</u>
12 Instructional Resources & Media						
Payroll	1,859,065	1,948,573	1,901,993	1,976,687	74,694	3.93%
Professional & Contracted Services	144,541	179,720	179,720	179,783	63	0.04%
Supplies and Materials	364,647	393,841	398,072	382,377	(15,695)	-3.94%
Other Operating Costs	4,854	33,600	32,574	33,600	1,026	3.15%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,373,107</u>	<u>2,555,734</u>	<u>2,512,359</u>	<u>2,572,447</u>	<u>60,088</u>	<u>2.39%</u>
13 Staff Development						
Payroll	2,137,446	2,269,763	2,845,829	3,012,862	167,033	5.87%
Professional & Contracted Services	74,595	93,023	112,388	324,125	211,737	188.40%
Supplies and Materials	33,959	53,608	44,858	70,987	26,129	58.25%
Other Operating Costs	171,408	211,846	296,318	288,046	(8,272)	-2.79%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,417,408</u>	<u>2,628,240</u>	<u>3,299,393</u>	<u>3,696,020</u>	<u>396,627</u>	<u>12.02%</u>
21 Instructional Administration						
Payroll	1,730,631	1,933,711	1,792,486	1,970,568	178,082	9.93%
Professional & Contracted Services	18,936	1,900	1,900	1,500	(400)	-21.05%
Supplies and Materials	35,807	53,217	48,287	57,400	9,113	18.87%
Other Operating Costs	38,463	57,500	74,257	73,850	(407)	-0.55%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>1,823,837</u>	<u>2,046,328</u>	<u>1,916,930</u>	<u>2,103,318</u>	<u>186,388</u>	<u>9.72%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13 Audited Data	2013-14 Adopted Budget	2013-14 Revised Budget	2014-15 Adopted Budget	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
23 School Administration						
Payroll	10,641,508	10,691,825	10,759,849	10,970,869	211,020	1.96%
Professional & Contracted Services	1,000	7,273	30,987	68,000	37,013	119.45%
Supplies and Materials	98,155	106,497	107,956	91,181	(16,775)	-15.54%
Other Operating Costs	29,013	50,824	48,614	53,954	5,340	10.98%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>10,769,676</u>	<u>10,856,419</u>	<u>10,947,406</u>	<u>11,184,004</u>	<u>236,598</u>	<u>2.16%</u>
31 Guidance and Counseling						
Payroll	6,661,199	7,043,267	6,872,767	6,970,365	97,598	1.42%
Professional & Contracted Services	87,914	106,330	106,330	106,410	80	0.08%
Supplies and Materials	313,463	349,585	349,510	369,571	20,061	5.74%
Other Operating Costs	39,764	32,270	33,452	33,270	(182)	-0.54%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>7,102,340</u>	<u>7,531,452</u>	<u>7,362,059</u>	<u>7,479,616</u>	<u>117,557</u>	<u>1.60%</u>
32 Social Services						
Payroll	222,034	238,366	243,866	304,738	60,872	24.96%
Professional & Contracted Services	795	-	-	-	-	0.00%
Supplies and Materials	1,971	-	-	-	-	0.00%
Other Operating Costs	576	-	-	1,000	1,000	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>225,376</u>	<u>238,366</u>	<u>243,866</u>	<u>305,738</u>	<u>61,872</u>	<u>25.37%</u>
33 Health Services						
Payroll	2,208,330	2,238,464	2,278,464	2,368,102	89,638	3.93%
Professional & Contracted Services	7,488	12,600	12,600	12,100	(500)	-3.97%
Supplies and Materials	74,981	102,658	102,903	108,083	5,180	5.03%
Other Operating Costs	9,071	15,231	15,385	10,631	(4,754)	-30.90%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,299,870</u>	<u>2,368,953</u>	<u>2,409,352</u>	<u>2,498,916</u>	<u>89,564</u>	<u>3.72%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13 Audited Data	2013-14 Adopted Budget	2013-14 Revised Budget	2014-15 Adopted Budget	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
34 Student Transportation						
Payroll	2,666,190	2,646,715	2,849,215	2,779,304	(69,911)	-2.45%
Professional & Contracted Services	133,475	146,810	154,380	171,330	16,950	10.98%
Supplies and Materials	481,392	541,530	541,530	585,610	44,080	8.14%
Other Operating Costs	45,698	71,750	64,180	68,750	4,570	7.12%
Capital Outlay	1,048,247	-	-	-	-	0.00%
Total	<u>4,375,002</u>	<u>3,406,805</u>	<u>3,609,305</u>	<u>3,604,994</u>	<u>(4,311)</u>	<u>-0.12%</u>
36 Co-Curricular Activities						
Payroll	2,919,083	2,645,997	3,090,003	3,090,126	123	0.00%
Professional & Contracted Services	345,779	358,922	352,075	374,497	22,422	6.37%
Supplies and Materials	683,732	739,125	801,719	765,549	(36,170)	-4.51%
Other Operating Costs	835,414	838,661	794,322	880,522	86,200	10.85%
Capital Outlay	7,750	3	34,543	3	(34,540)	-99.99%
Total	<u>4,791,758</u>	<u>4,582,708</u>	<u>5,072,662</u>	<u>5,110,697</u>	<u>38,035</u>	<u>0.75%</u>
41 General Administration						
Payroll	3,515,111	3,636,246	3,767,886	3,894,781	126,895	3.37%
Professional & Contracted Services	579,842	546,379	539,979	491,350	(48,629)	-9.01%
Supplies and Materials	107,326	171,352	234,212	374,100	139,888	59.73%
Other Operating Costs	370,753	395,173	390,073	434,287	44,214	11.33%
Capital Outlay	-	-	-	30,350	30,350	100.00%
Total	<u>4,573,032</u>	<u>4,749,150</u>	<u>4,932,150</u>	<u>5,224,868</u>	<u>292,718</u>	<u>5.93%</u>
51 Plant Maintenance & Operations						
Payroll	9,341,921	9,320,939	9,230,939	9,727,774	496,835	5.38%
Professional & Contracted Services	5,331,906	10,556,119	8,241,190	6,442,763	(1,798,427)	-21.82%
Supplies and Materials	1,399,940	1,521,093	1,646,415	1,643,198	(3,217)	-0.20%
Other Operating Costs	244,999	381,883	381,883	351,733	(30,150)	-7.90%
Capital Outlay	282,140	495,400	3,930,659	404,500	(3,526,159)	-89.71%
Total	<u>16,600,906</u>	<u>22,275,434</u>	<u>23,431,086</u>	<u>18,569,968</u>	<u>(4,861,118)</u>	<u>-20.75%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
52 Security						
Payroll	104,684	49,610	143,810	145,681	1,871	1.30%
Professional & Contracted Services	425,712	425,402	417,596	699,302	281,706	67.46%
Supplies and Materials	360,545	853,200	908,446	190,400	(718,046)	-79.04%
Other Operating Costs	139,957	41,750	49,750	-	(49,750)	-100.00%
Capital Outlay	-	-	-	41,750	41,750	100.00%
Total	<u>1,030,898</u>	<u>1,369,962</u>	<u>1,519,602</u>	<u>1,077,133</u>	<u>(442,469)</u>	<u>-29.12%</u>
53 Data Processing						
Payroll	1,337,674	1,719,694	1,825,894	2,133,575	307,681	16.85%
Professional & Contracted Services	1,030,322	1,778,799	1,743,599	1,240,900	(502,699)	-28.83%
Supplies and Materials	840,134	1,181,631	697,865	421,050	(276,815)	-39.67%
Other Operating Costs	26,994	39,500	39,170	39,500	330	0.84%
Capital Outlay	503,598	43,000	43,000	43,000	-	0.00%
Total	<u>3,738,722</u>	<u>4,762,624</u>	<u>4,349,528</u>	<u>3,878,025</u>	<u>(471,503)</u>	<u>-10.84%</u>
61 Community Services						
Payroll	152,308	130,537	192,537	197,665	5,128	2.66%
Professional & Contracted Services	25,490	39,900	21,900	39,900	18,000	82.19%
Supplies and Materials	87,953	87,901	76,359	87,901	11,542	15.12%
Other Operating Costs	-	500	500	500	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>265,751</u>	<u>258,838</u>	<u>291,296</u>	<u>325,966</u>	<u>34,670</u>	<u>11.90%</u>
71 Debt Service						
Debt Service	253,363	111,150	145,000	331,000	186,000	128.28%
Total	<u>253,363</u>	<u>111,150</u>	<u>145,000</u>	<u>331,000</u>	<u>186,000</u>	<u>128.28%</u>
81 Capital Outlay						
Capital Outlay	110,051	450,000	1,140,095	75,000	(1,065,095)	-93.42%
Total	<u>110,051</u>	<u>450,000</u>	<u>1,140,095</u>	<u>75,000</u>	<u>(1,065,095)</u>	<u>-93.42%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND PROPOSED EXPENDITURE BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from 2013-14 Revised Budget	Percent Incr(decr) Over Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
95 Payments to JJAEP						
Professional & Contracted Services	91,000	90,000	65,000	65,000	-	0.00%
Total	<u>91,000</u>	<u>90,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>0.00%</u>
97 Tax Increment Financing						
Other Operating Costs	192,714	205,000	165,000	161,150	(3,850)	-2.33%
Total	<u>192,714</u>	<u>205,000</u>	<u>165,000</u>	<u>161,150</u>	<u>(3,850)</u>	<u>-2.33%</u>
99 Other Intergovernmental Charges						
Professional & Contracted Services	613,003	625,000	640,000	660,000	20,000	3.13%
Total	<u>613,003</u>	<u>625,000</u>	<u>640,000</u>	<u>660,000</u>	<u>20,000</u>	<u>3.13%</u>
00 Operating Transfers	<u>-</u>	<u>-</u>	<u>6,477,757</u>	<u>3,700,000</u>	<u>(2,777,757)</u>	<u>-42.88%</u>
TOTAL EXPENDITURES	<u><u>\$169,351,142</u></u>	<u><u>\$180,645,839</u></u>	<u><u>\$192,061,912</u></u>	<u><u>\$185,974,220</u></u>	<u><u>(\$6,087,692)</u></u>	<u><u>-3.17%</u></u>
<u>All Functions</u>						
Payroll	145,464,436	\$149,344,279	\$150,763,279	157,946,101	\$7,182,822	4.76%
Professional & Contracted Services	9,739,794	16,288,417	13,891,843	12,063,150	(1,828,693)	-13.16%
Supplies and Materials	9,037,250	11,066,196	12,134,123	8,302,498	(3,831,625)	-31.58%
Other Operating Costs	2,618,861	2,847,394	2,990,534	2,991,868	1,334	0.04%
Debt Service	253,363	111,150	145,000	331,000	186,000	128.28%
Capital Outlay	2,237,438	988,403	5,659,376	639,603	(5,019,773)	-88.70%
Operating Transfers	-	-	6,477,757	3,700,000	(2,777,757)	-42.88%
Totals	<u><u>\$169,351,142</u></u>	<u><u>\$180,645,839</u></u>	<u><u>\$192,061,912</u></u>	<u><u>\$185,974,220</u></u>	<u><u>(\$6,087,692)</u></u>	<u><u>-3.17%</u></u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND ADOPTED BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015**

	2012-13	2013-14	2013-14	2014-15	Change from 2013-14 Revised Budget	Percent Incr(decr) over 13-14 Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
Property Value Estimates	\$ 7,179,065,201	\$ 7,599,580,080	\$ 7,377,271,417	\$ 7,552,112,750	\$ 174,841,333	2.37%
Tax Rate to Fund Operations	\$ 0.3950	\$ 0.3950	\$ 0.3950	\$ 0.3950	\$ -	0.00%
Student Attendance Estimates	22,376	22,589	22,597	23,049	452	2.00%
REVENUES						
Local						
Property Taxes - Current	\$ 27,383,678	\$ 29,147,078	\$ 28,194,217	\$ 28,862,420	\$ 668,203	2.37%
Property Taxes - Delinquent	207,355	180,000	180,000	180,000	-	0.00%
Penalty and Interest	180,153	170,000	170,000	170,000	-	0.00%
Interest on Investments	11,530	5,000	5,000	5,000	-	0.00%
Total	27,782,716	29,502,078	28,549,217	29,217,420	668,203	2.34%
State						
IFA/EDA	3,318,517	2,977,056	2,968,822	2,690,463	(278,359)	-9.38%
Total	3,318,517	2,977,056	2,968,822	2,690,463	(278,359)	-9.38%
Total Revenues	31,101,233	32,479,134	31,518,039	31,907,883	389,844	1.24%
EXPENDITURES						
Debt Service						
Principal	10,209,392	9,825,163	14,225,163	24,463,511	10,238,348	71.97%
Interest	17,278,587	17,624,715	17,624,715	7,702,773	(9,921,942)	-56.30%
Other Debt Service Fees	259,845	30,000	211,863	30,000	(181,863)	-85.84%
Total Expenditures	27,747,824	27,479,878	32,061,741	32,196,284	134,543	0.42%
REFUNDINGS						
Proceeds from Refunding	21,616,597	-	20,245,000	-	(20,245,000)	-100.00%
Premium/Discount	4,497,828	-	735,340	-	(735,340)	-100.00%
Other Uses	(25,860,027)	-	(20,798,477)	-	20,798,477	-100.00%
Net Affect on Refunding	254,398	-	181,863	-	(181,863)	-100.00%
Increase / (Decrease) In Fund Balance	3,607,807	4,999,256	(361,839)	(288,401)	73,438	-20.30%
Fund Balance - July 1 (Beginning)	9,184,030	12,791,837	12,791,837	12,429,998		
Fund Balance - June 30 (Ending)	\$ 12,791,837	\$ 17,791,093	\$ 12,429,998	\$ 12,141,597		
Percent of Total Expenditures and Uses	46.10%	64.74%	38.77%	37.71%		
August Debt Service Payment	3,609,939	3,457,265	3,457,265	2,944,932	***	
Estimated Fund Balance 8/31	\$ 9,181,898	\$ 14,333,828	\$ 8,972,733	\$ 9,196,665		
Percent of Operating Expenditures	29.28%	46.33%	25.26%	26.17%		

*** 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
CHILD NUTRITION FUND ADOPTED BUDGET
JULY 1, 2014 THROUGH MARCH 31, 2015**

	2012-13	2013-14	2013-14	2014-15	Change	Percent
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget	from 2013-14 Revised Budget	Incr(decr) over 13-14 Revised Budget
REVENUES						
Local						
Student Breakfast	\$ 157,896	\$ 160,087	\$ 160,087	\$ 164,095	\$ 4,008	2.50%
Student Lunch	1,732,765	1,757,684	1,757,684	1,801,281	43,597	2.48%
Other	1,434,806	1,443,231	1,443,231	1,472,157	28,926	2.00%
Interest on Investments	4,534	-	-	4,500	4,500	100.00%
Total	<u>3,330,001</u>	<u>3,361,002</u>	<u>3,361,002</u>	<u>3,442,033</u>	<u>81,031</u>	<u>2.41%</u>
State						
State Matching	77,222	65,000	65,000	77,221	12,221	18.80%
TRS On-Behalf	170,141	288,000	288,000	170,141	(117,859)	-40.92%
Total	<u>247,363</u>	<u>353,000</u>	<u>353,000</u>	<u>247,362</u>	<u>(105,638)</u>	<u>-29.93%</u>
Other Financing Sources						
Federal Breakfast/Lunch Reimb.	7,324,886	7,175,351	7,175,351	7,395,461	220,110	3.07%
USDA Commodities	629,103	600,000	760,000	725,000	(35,000)	-4.61%
Total	<u>7,953,989</u>	<u>7,775,351</u>	<u>7,935,351</u>	<u>8,120,461</u>	<u>185,110</u>	<u>2.33%</u>
Total Revenues	<u>11,531,353</u>	<u>11,489,353</u>	<u>11,649,353</u>	<u>11,809,856</u>	<u>160,503</u>	<u>1.38%</u>
EXPENDITURES						
Food Service						
Payroll	4,307,251	4,700,001	4,383,616	4,672,500	288,884	6.59%
Contracted Services	1,010,309	1,035,700	1,035,700	1,012,900	(22,800)	-2.20%
Supplies and Materials	5,321,611	5,410,900	5,370,900	5,482,918	112,018	2.09%
Other Operating Costs	17,076	20,600	20,600	20,600	-	0.00%
Capital Outlay	648,002	600,000	1,116,385	600,000	(516,385)	-46.26%
Total Expenditures	<u>11,304,249</u>	<u>11,767,201</u>	<u>11,927,201</u>	<u>11,788,918</u>	<u>(138,283)</u>	<u>-1.16%</u>
Increase / (Decrease) In Fund Balance	227,104	(277,848)	(277,848)	20,938		
Fund Balance - July 1 (Beginning)	<u>3,626,251</u>	<u>3,853,355</u>	<u>3,853,355</u>	<u>3,575,507</u>		
Fund Balance - June 30 (Ending)	<u>\$ 3,853,355</u>	<u>\$ 3,575,507</u>	<u>\$ 3,575,507</u>	<u>\$ 3,596,445</u>		
Percent of Operating Expenditures	34.09%	30.39%	29.98%	30.51%		

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
2014-2015 ADOPTED BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Proposed 2014-15 Budget	Adopted 2014-15 Budget Per Student	Percent Of Total	2013-14 Revised Budget	2013-14 Budget Per Student	Percent Of Total
Instruction	\$ 119,683,827	\$ 4,867	52.05%	\$ 117,408,818	\$ 4,834	49.74%
Instructional Support	28,682,289	1,166	12.47%	27,952,275	1,151	11.84%
Central Administration	5,224,868	212	2.27%	4,932,150	203	2.09%
District Operations	38,919,038	1,583	16.92%	44,836,722	1,846	18.99%
Debt Service	32,527,284	1,323	14.14%	32,206,741	1,326	13.64%
Other Functions	4,922,116	200	2.14%	8,714,148	359	3.69%
	<u>\$ 229,959,422</u>	<u>\$ 9,352</u>	<u>100.00%</u>	<u>\$ 236,050,854</u>	<u>\$ 9,719</u>	<u>100.00%</u>

This report is provided in accordance with the provisions of House Bill 1. The budget reflects current data as of June 1, 2014.

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