



Birdville ISD

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2015-2016 Annual Budget

For the Period

July 1, 2015 to June 30, 2016

2015-2016 Budget

BIRDVILLE INDEPENDENT SCHOOL DISTRICT

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

BUDGET FOR THE YEAR 2015-2016

July 1, 2015 to June 30, 2016

BOARD OF TRUSTEES

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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

2015-2016 Budget



BIRDVILLE INDEPENDENT SCHOOL DISTRICT

The Honorable Board of Trustees
Birdville ISD

Dear Board Members:

The proposed 2015-16 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, 2015 to June 30, 2016. 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 2015-2016 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.

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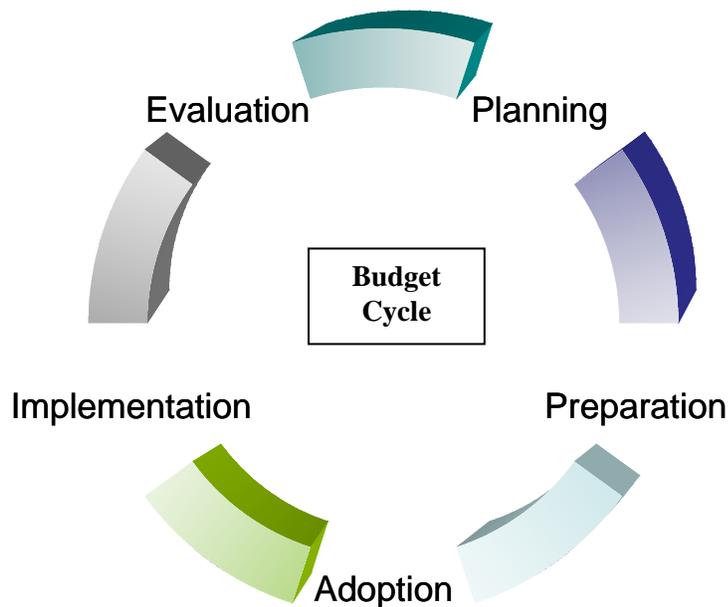
Budget Development Process

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.



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Budget Calendar

The preparation, adoption and revision of the budget are the result of a process extends beyond a year. The following is the budget calendar for the 2015-2016 fiscal year.

❖ Budget Planning	October-December 2014
❖ Budget Preparation	January – May 2015
❖ Board Adoption	June 2015 (includes Board of Trustee review in April-June)
❖ Budget Implementation	June-July 2015
❖ Budget Evaluation	July 2015-June 2016
❖ Audited Financial Statements	November 2016

Mission Statement

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

Beliefs

We believe that ...

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

Objectives

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

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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 2015-2016 revenue budget are:

Average Daily Attendance	22,917 –a one percent increase from 2014-15
Current Tax Collections	99%
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 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 2015-16 amount to \$112,355,461 and is split between the maintenance and operations (\$80,261,799) and the debt service fund (\$32,093,662). State foundation program aid accounts for \$96,063,549 of the total general fund revenue of \$190,600,028. In addition, \$9,194,510 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.

84st State Legislative Session

School finance funding changes were passed by both the Texas House and Senate during the 84st Legislative Session. Based on the current interpretation of the bill, the District will receive around \$5 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

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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.

Assessed Property Valuation

Description	Tax Roll 2011	Tax Roll 2012	Tax Roll 2013	Tax Roll 2014	Tax Roll 2015
Certified Value	\$7,018,286,448	\$7,139,921,201	\$7,347,347,675	\$7,754,635,284	\$7,939,569,161*
CPTD Value	\$6,861,575,390	\$7,048,741,493	\$7,203,349,373	\$7,582,504,623	N/A*

*The 2015 tax roll information is based on estimates received by TAD in June 2015. Certified values will be received around July 25, 2015. The Comptroller's Certified Value for the 2015 tax roll will be received in the spring of 2016.

Tax Rates

The District levies taxes on properties within the limits of Birdville ISD. The proposed total tax rate for 2015-2016 is \$1.4539 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.

<u>Description</u>	<u>Tax Rates</u>				
	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
Maintenance & Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400
Interest & Sinking	<u>.3950</u>	<u>.3950</u>	<u>.3950</u>	<u>.3950</u>	<u>.4139</u>
Total Tax Rate	<u>\$ 1.4350</u>	<u>\$ 1.4350</u>	<u>\$ 1.4350</u>	<u>\$ 1.4350</u>	<u>\$ 1.4539</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 2015-2016. The District utilizes the services of School District Strategies, Inc. for demographic projections.

Student Data Review

<u>Description</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>
Enrollment	23,629	24,119	24,287	24,356	24,745
ADA	22,033	22,376	22,593	22,672	22,917

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



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Financial Section

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2015-2016 Budget Highlights

- Funded a 2.5% raise for all District staff including a minimum \$1,375 raise for teachers and a \$51,000 starting teacher salary
- Funded a \$20 per month increase to the District's contribution to employee health insurance
- Funded a state mandated \$1.6 million increase in the District's contribution to the TRS system
- Added 13 new regular education and bi-lingual teaching positions in response to enrollment growth and changing demographics
- Added 3 additional assistant principals to provide full-time assistant principals at the District's most at-risk elementary campuses
- Added high school counseling and graduation coaching staff and increased the number of days worked by some high school counselors to improve focus on high school graduation and the district dropout rate
- Added 2 diagnosticians, 2 LSSPs (Licensed Specialists in School Psychology), and one support clerk to lower caseloads in compliance with state and federal standards
- Added bi-lingual support staff necessary to meet the assessment and evaluation needs of a rapidly growing bi-lingual population
- Added Gifted and Talented elementary interventionists to improve the quality and frequency of elementary Gifted and Talented instruction
- Added a districtwide dyslexia specialist to support campuses in serving over 1,000 students with this learning challenge
- Funded additional high school band directors to enhance quality and equity in band programs districtwide
- Added additional technology staff to support technology upgrades funded by the 2014 bond referendum
- Funded additional security personnel to enhance security at middle school campuses
- Funded a graphing calculator replacement plan
- Provided additional math manipulatives in response to full implementation of current math TEKS
- Funded additional bi-lingual library resources for elementary campuses
- Funded furniture and fixture upgrades to provide quality and consistency districtwide in elementary science labs
- Funded an upgrade to the District's current reading remediation program, Read 180, to improve services to secondary students that are reading below grade level
- Funded payroll technology upgrades necessitated by the Affordable Care Act

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2015 THROUGH JUNE 30, 2016**

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 7,939,569,161		\$ 7,939,569,161	\$ 7,939,569,161
Tax Rate to Fund Operations	\$ 1.04000		\$ 0.4139	\$ 1.4539
Student Attendance Estimates	22,917		22,917	22,917
REVENUES				
Property Tax Revenue	\$ 80,261,799	\$ -	\$ 32,093,662	\$ 112,355,461
Other Local Revenue	2,042,050	3,439,033	5,000	5,486,083
State Program Revenues	105,323,059	247,362	1,538,384	107,108,805
Federal Program Revenues	2,673,120	8,156,461	-	10,829,581
Other Resources	300,000	-	-	300,000
Total Revenues	190,600,028	11,842,856	33,637,046	236,079,930
EXPENDITURES				
11 Instruction	117,492,346			117,492,346
12 Instructional Resources & Media	2,596,638			2,596,638
13 Staff Development	3,878,593			3,878,593
21 Instructional Administration	2,637,518			2,637,518
23 School Administration	11,921,836			11,921,836
31 Guidance and Counseling	8,630,261			8,630,261
32 Social Services	446,437			446,437
33 Health Services	2,648,128			2,648,128
34 Student Transportation	4,011,177			4,011,177
35 Food Service	-	11,825,562		11,825,562
36 Co-Curricular Activities	5,094,790			5,094,790
41 General Administration	5,529,006			5,529,006
51 Plant Maintenance & Operations	18,871,176			18,871,176
52 Security	1,213,490			1,213,490
53 Data Processing	4,381,486			4,381,486
61 Community Service	350,308			350,308
71 Debt Service	61,233		31,709,076	31,770,309
81 Capital Outlay	70,000			70,000
95 JJAEP	65,000			65,000
97 Tax Increment Financing	145,000			145,000
99 Other Intergovernmental Charges	667,000			667,000
00 Operating Transfers Out	-	-	-	-
Total Expenditures	190,711,423	11,825,562	31,709,076	234,246,061
REFUNDINGS				
Net Effect on Refunding	-	-	-	-
Net Increase / (Decrease) In Fund Balance	(111,395)	17,294	1,927,970	1,833,869
Fund Balance - July 1 (Beginning)	45,979,900	4,263,871	13,543,193	63,786,964
Fund Balance - June 30 (Ending)	\$ 45,868,505	\$ 4,281,165	\$ 15,471,163	\$ 65,620,833
Percent of Operating Expenditures	24.05%	36.20%	48.79%	