

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2016 THROUGH JUNE 30, 2017**

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 8,282,588,019		\$ 8,282,588,019	\$ 8,282,588,019
Tax Rate to Fund Operations	\$ 1.04000		\$ 0.4139	\$ 1.4539
Student Attendance Estimates	22,575		22,575	22,575
REVENUES				
Property Tax Revenue	\$ 83,807,710	\$ -	\$ 33,504,867	\$ 117,312,577
Other Local Revenue	1,932,050	3,323,250	15,000	5,270,300
State Program Revenues	105,159,211	266,656	1,503,915	106,929,782
Federal Program Revenues	3,547,055	7,327,910	-	10,874,965
Other Resources	-	-	-	-
Total Revenues	194,446,026	10,917,816	35,023,782	240,387,624
EXPENDITURES				
11 Instruction	117,908,543			117,908,543
12 Instructional Resources & Media	2,759,718			2,759,718
13 Staff Development	4,038,265			4,038,265
21 Instructional Administration	2,630,654			2,630,654
23 School Administration	11,948,657			11,948,657
31 Guidance and Counseling	8,906,731			8,906,731
32 Social Services	466,861			466,861
33 Health Services	2,717,849			2,717,849
34 Student Transportation	4,966,973			4,966,973
35 Food Service	-	10,910,022		10,910,022
36 Co-Curricular Activities	5,133,756			5,133,756
41 General Administration	5,947,868			5,947,868
51 Plant Maintenance & Operations	19,787,697			19,787,697
52 Security	1,217,085			1,217,085
53 Data Processing	4,355,871			4,355,871
61 Community Service	350,707			350,707
71 Debt Service	182,872		33,317,432	33,500,304
81 Capital Outlay	196,500			196,500
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	194,393,607	10,910,022	33,317,432	238,621,061
REFUNDINGS				
Net Effect on Refunding	-	-	-	-
Net Increase / (Decrease) In Fund Balance	52,419	7,794	1,706,350	1,766,563
Fund Balance - July 1 (Beginning)	50,755,268	4,646,587	13,852,457	69,254,312
Fund Balance - June 30 (Ending)	\$ 50,807,687	\$ 4,654,381	\$ 15,558,807	\$ 71,020,875
Percent of Operating Expenditures	26.14%	42.66%	46.70%	

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017

	2014-15	2015-2016	2015-2016	2016-2017		Percent
	Audited Financial Statements	Adopted Budget	Revised Budget	Adopted Budget	Change from 2015-16 Revised	Incr(decr) over 15-16 Revised Budget
Property Value Estimates	\$ 7,729,615,278	\$ 7,939,569,161	\$ 7,651,065,101	\$ 8,282,588,019	\$ 631,522,918	8.25%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ -	0.00%
Student Attendance Estimates	22,692	22,917	22,750	22,575	(175)	-0.77%
REVENUES						
Local						
Property Taxes - Current	\$ 77,389,212	\$ 79,761,799	\$ 76,802,088	\$ 83,307,710	\$ 6,505,622	8.47%
Property Taxes - Delinquent	505,686	500,000	500,000	500,000	-	0.00%
Penalty and Interest	685,907	850,000	750,000	750,000	-	0.00%
Athletic Revenue-5752	302,073	321,500	321,500	322,500	1,000	0.31%
Tuition-5729 & 5739	361,873	307,550	307,550	147,550	(160,000)	-52.02%
Rental of Facilities-5743	189,064	145,500	145,500	135,000	(10,500)	-7.22%
Interest on Investments-5742	40,022	100,000	150,000	150,000	-	0.00%
Other Local Revenue	413,329	317,500	417,500	427,000	9,500	2.28%
Total	<u>79,887,166</u>	<u>82,303,849</u>	<u>79,394,138</u>	<u>85,739,760</u>	<u>6,345,622</u>	<u>7.99%</u>
State						
Foundation/Per Capita	93,556,410	96,063,549	98,139,447	95,737,201	(2,402,246)	-2.45%
NIFA	-	-	-	162,500	162,500	-100.00%
TRS Rider 71	1,540,538	-	-	-	-	-100.00%
TRS On-Behalf	8,463,196	9,194,510	9,194,509	9,194,510	1	0.00%
Other State Revenues	65,466	65,000	62,322	65,000	2,678	4.30%
Total	<u>103,625,610</u>	<u>105,323,059</u>	<u>107,396,278</u>	<u>105,159,211</u>	<u>(2,237,067)</u>	<u>-2.08%</u>
Federal						
Indirect Cost	246,289	300,000	1,169,000	1,150,000	(19,000)	-1.63%
ROTC	297,468	295,200	295,200	277,055	(18,145)	-6.15%
SHARS	2,047,802	1,917,000	2,120,000	2,120,000	-	0.00%
ERATE	-	160,920	-	-	-	0.00%
MAC	-	-	-	-	-	0.00%
Total	<u>2,591,559</u>	<u>2,673,120</u>	<u>3,584,200</u>	<u>3,547,055</u>	<u>(37,145)</u>	<u>-1.04%</u>
Operating Transfers & Other Resources						
Operating Leases	-	-	-	-	-	0.00%
Other Resources-Bus Loan	-	-	569,086	-	(569,086)	-100.00%
Operating Transfers In	-	300,000	300,000	-	(300,000)	-100.00%
Total	<u>-</u>	<u>300,000</u>	<u>869,086</u>	<u>-</u>	<u>(869,086)</u>	<u>-100.00%</u>
Total Revenues	<u>186,104,335</u>	<u>190,600,028</u>	<u>191,243,702</u>	<u>194,446,026</u>	<u>3,202,324</u>	<u>1.67%</u>
Total Expenditures and Uses	<u>\$184,168,274</u>	<u>\$ 190,711,423</u>	<u>\$ 195,137,180</u>	<u>\$ 194,393,607</u>	<u>\$ (743,573)</u>	<u>-0.38%</u>
Revenues Over(Under) Expend. and (Uses)	<u>1,936,061</u>	<u>(111,395)</u>	<u>(3,893,478) *</u>	<u>52,419</u>	<u>3,945,897</u>	
Estimated Fund Balance (July 1)	<u>52,712,685</u>	<u>54,648,746</u>	<u>54,648,746</u>	<u>50,755,268</u>		
Estimated Ending Fund Balance (June 30)	<u>\$ 54,648,746</u>	<u>\$ 54,537,351</u>	<u>\$ 50,755,268</u>	<u>\$ 50,807,687</u>		
Percent of Operating Expenditures & Other Uses	29.67%	28.60%	26.01%	26.14%		

* Includes Board approved budget amendments for 2014-15 department projects; 2014-15 campus rollover budgets; and 15-16 revenue losses due to lower than expected student enrollment.

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017**

	2014-2015 Audited Financial Statements	2015-2016 Adopted Budget	2015-2016 Revised Budget	2016-2017 Adopted Budget	Change from 2015-16 Revised Budget	Percent Incr(decr) Over 15-16 Revised Budget
EXPENDITURES						
11 Instruction						
Payroll	\$ 107,071,622	\$ 112,266,523	\$ 112,034,924	\$ 112,124,750	\$ 89,826	0.08%
Professional & Contracted Services	861,946	1,002,535	1,013,827	1,562,110	548,284	54.08%
Supplies and Materials	2,966,257	3,709,039	3,793,880	3,701,434	(92,446)	-2.44%
Other Operating Costs	519,096	514,249	481,854	520,249	38,395	7.97%
Capital Outlay	100,068	-	-	-	-	0.00%
Total	<u>111,518,989</u>	<u>117,492,346</u>	<u>117,324,485</u>	<u>117,908,543</u>	<u>584,058</u>	<u>0.50%</u>
12 Instructional Resources & Media						
Payroll	1,890,835	2,026,469	2,034,788	2,124,749	89,961	4.42%
Professional & Contracted Services	215,222	263,131	214,873	264,631	49,758	23.16%
Supplies and Materials	337,935	273,438	396,122	346,238	(49,884)	-12.59%
Other Operating Costs	6,771	33,600	32,300	24,100	(8,200)	-25.39%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,450,764</u>	<u>2,596,638</u>	<u>2,678,083</u>	<u>2,759,718</u>	<u>81,635</u>	<u>3.05%</u>
13 Staff Development						
Payroll	2,436,659	3,107,174	3,093,958	3,221,962	128,004	4.14%
Professional & Contracted Services	284,209	408,970	323,859	421,033	97,174	30.01%
Supplies and Materials	93,714	76,278	109,800	71,919	(37,881)	-34.50%
Other Operating Costs	248,332	286,171	360,202	323,351	(36,851)	-10.23%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>3,062,915</u>	<u>3,878,593</u>	<u>3,887,819</u>	<u>4,038,265</u>	<u>150,446</u>	<u>3.87%</u>
21 Instructional Administration						
Payroll	1,916,096	2,476,730	2,529,913	2,495,904	(34,009)	-1.34%
Professional & Contracted Services	27,568	18,500	7,258	8,700	1,442	19.87%
Supplies and Materials	22,541	49,713	72,084	48,275	(23,809)	-33.03%
Other Operating Costs	51,181	92,575	85,367	77,775	(7,592)	-8.89%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,017,386</u>	<u>2,637,518</u>	<u>2,694,622</u>	<u>2,630,654</u>	<u>(63,968)</u>	<u>-2.37%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017**

	2014-2015 Audited Financial Statements	2015-2016 Adopted Budget	2015-2016 Revised Budget	2016-2017 Adopted Budget	Change from 2015-16 Revised Budget	Percent Incr(decr) Over 15-16 Revised Budget
23 School Administration						
Payroll	10,905,944	11,615,734	11,727,528	11,655,313	(72,215)	-0.62%
Professional & Contracted Services	68,734	136,500	137,706	124,400	(13,306)	-9.66%
Supplies and Materials	96,305	113,872	147,656	104,095	(43,561)	-29.50%
Other Operating Costs	45,422	55,730	60,296	64,849	4,553	7.55%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>11,116,405</u>	<u>11,921,836</u>	<u>12,073,186</u>	<u>11,948,657</u>	<u>(124,529)</u>	<u>-1.03%</u>
31 Guidance and Counseling						
Payroll	7,226,207	8,112,285	8,291,628	8,368,876	77,248	0.93%
Professional & Contracted Services	120,383	123,298	118,998	120,641	1,643	1.38%
Supplies and Materials	341,208	361,433	361,659	390,569	28,910	7.99%
Other Operating Costs	32,984	33,245	32,618	26,645	(5,973)	-18.31%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>7,720,782</u>	<u>8,630,261</u>	<u>8,804,903</u>	<u>8,906,731</u>	<u>101,828</u>	<u>1.16%</u>
32 Social Services						
Payroll	340,054	444,437	430,126	464,861	34,735	8.08%
Professional & Contracted Services	-	-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	-	0.00%
Other Operating Costs	222	2,000	2,000	2,000	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>340,276</u>	<u>446,437</u>	<u>432,126</u>	<u>466,861</u>	<u>34,735</u>	<u>8.04%</u>
33 Health Services						
Payroll	2,297,697	2,563,064	2,546,151	2,633,355	87,204	3.42%
Professional & Contracted Services	6,695	12,100	12,100	11,000	(1,100)	-9.09%
Supplies and Materials	77,429	67,433	72,645	68,263	(4,382)	-6.03%
Other Operating Costs	3,565	5,531	5,531	5,231	(300)	-5.42%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,385,386</u>	<u>2,648,128</u>	<u>2,636,427</u>	<u>2,717,849</u>	<u>81,422</u>	<u>3.09%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017**

	2014-2015 Audited Financial Statements	2015-2016 Adopted Budget	2015-2016 Revised Budget	2016-2017 Adopted Budget	Change from 2015-16 Revised Budget	Percent Incr(decr) Over 15-16 Revised Budget
34 Student Transportation						
Payroll	2,729,913	3,188,927	3,253,881	3,281,413	27,532	0.85%
Professional & Contracted Services	76,614	173,750	147,713	162,160	14,447	9.78%
Supplies and Materials	371,230	579,600	538,047	502,300	(35,747)	-6.64%
Other Operating Costs	67,980	68,900	76,900	61,900	(15,000)	-19.51%
Capital Outlay	20,170	-	631,676	959,200	327,524	51.85%
Total	<u>3,265,907</u>	<u>4,011,177</u>	<u>4,648,217</u>	<u>4,966,973</u>	<u>318,756</u>	<u>6.86%</u>
36 Co-Curricular Activities						
Payroll	2,883,378	3,051,174	3,028,299	3,078,479	50,180	1.66%
Professional & Contracted Services	346,359	384,676	365,700	430,541	64,841	17.73%
Supplies and Materials	711,329	697,394	714,834	694,680	(20,154)	-2.82%
Other Operating Costs	844,975	890,343	860,349	930,056	69,707	8.10%
Capital Outlay	109,191	71,203	102,836	-	(102,836)	-100.00%
Total	<u>4,895,232</u>	<u>5,094,790</u>	<u>5,072,018</u>	<u>5,133,756</u>	<u>61,738</u>	<u>1.22%</u>
41 General Administration						
Payroll	3,924,040	4,213,582	4,333,449	4,432,919	99,470	2.30%
Professional & Contracted Services	565,736	591,550	742,933	679,100	(63,833)	-8.59%
Supplies and Materials	245,021	301,650	334,726	348,275	13,549	4.05%
Other Operating Costs	398,944	422,224	423,157	453,574	30,417	7.19%
Capital Outlay	-	-	-	34,000	34,000	0.00%
Total	<u>5,133,741</u>	<u>5,529,006</u>	<u>5,834,265</u>	<u>5,947,868</u>	<u>113,603</u>	<u>1.95%</u>
51 Plant Maintenance & Operations						
Payroll	8,969,916	10,014,067	9,978,296	10,600,553	622,257	6.24%
Professional & Contracted Services	6,272,982	6,340,598	8,224,713	6,775,539	(1,449,174)	-17.62%
Supplies and Materials	1,544,842	1,815,203	1,815,707	1,666,905	(148,802)	-8.20%
Other Operating Costs	307,620	359,733	359,733	433,100	73,367	20.39%
Capital Outlay	1,304,856	341,575	1,207,459	311,600	(895,859)	-74.19%
Total	<u>18,400,216</u>	<u>18,871,176</u>	<u>21,585,908</u>	<u>19,787,697</u>	<u>(1,798,211)</u>	<u>-8.33%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017**

	2014-2015 Audited Financial Statements	2015-2016 Adopted Budget	2015-2016 Revised Budget	2016-2017 Adopted Budget	Change from 2015-16 Revised Budget	Percent Incr(decr) Over 15-16 Revised Budget
52 Security						
Payroll	105,579	156,188	131,952	181,236	49,284	37.35%
Professional & Contracted Services	656,238	822,152	710,722	822,149	111,427	15.68%
Supplies and Materials	146,693	193,400	249,232	171,950	(77,282)	-31.01%
Other Operating Costs	53,791	-	-	-	-	0.00%
Capital Outlay	-	41,750	56,710	41,750	(14,960)	-26.38%
Total	<u>962,301</u>	<u>1,213,490</u>	<u>1,148,616</u>	<u>1,217,085</u>	<u>68,469</u>	<u>5.96%</u>
53 Data Processing						
Payroll	2,058,558	2,247,174	2,276,064	2,293,534	17,470	0.77%
Professional & Contracted Services	1,022,416	1,565,312	1,340,349	1,617,337	276,988	20.67%
Supplies and Materials	555,469	362,800	466,188	396,800	(69,388)	-14.88%
Other Operating Costs	44,608	48,200	48,200	48,200	-	0.00%
Capital Outlay	59,072	158,000	357,441	-	(357,441)	-100.00%
Total	<u>3,740,122</u>	<u>4,381,486</u>	<u>4,488,242</u>	<u>4,355,871</u>	<u>(132,371)</u>	<u>-2.95%</u>
61 Community Services						
Payroll	158,103	219,007	198,707	219,406	20,699	10.42%
Professional & Contracted Services	18,718	39,900	39,900	39,900	-	0.00%
Supplies and Materials	89,362	90,901	90,901	90,901	-	0.00%
Other Operating Costs	276	500	500	500	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>266,459</u>	<u>350,308</u>	<u>330,008</u>	<u>350,707</u>	<u>20,699</u>	<u>6.27%</u>
71 Debt Service						
Debt Service	330,514	61,233	66,233	182,872	116,639	176.10%
Total	<u>330,514</u>	<u>61,233</u>	<u>66,233</u>	<u>182,872</u>	<u>116,639</u>	<u>176.10%</u>
81 Capital Outlay						
Payroll	8,584	20,000	15,608	21,500	5,892	37.75%
Capital Outlay	320,445	50,000	599,415	175,000	(424,415)	-70.80%
Total	<u>329,029</u>	<u>70,000</u>	<u>615,023</u>	<u>196,500</u>	<u>(424,415)</u>	<u>-69.01%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017**

	2014-2015 Audited Financial Statements	2015-2016 Adopted Budget	2015-2016 Revised Budget	2016-2017 Adopted Budget	Change from 2015-16 Revised Budget	Percent Incr(decr) Over 15-16 Revised Budget
93 Payment to Fiscal Agent						
Other Operating Costs	-	-	-	-	-	0.00%
Total	-	-	-	-	-	0.00%
95 Payments to JJAEP						
Professional & Contracted Services	31,089	65,000	65,000	65,000	-	0.00%
Total	31,089	65,000	65,000	65,000	-	0.00%
97 Tax Increment Financing						
Other Operating Costs	105,318	145,000	115,000	145,000	30,000	26.09%
Total	105,318	145,000	115,000	145,000	30,000	26.09%
99 Other Intergovernmental Charges						
Professional & Contracted Services	645,446	667,000	637,000	667,000	30,000	4.71%
Total	645,446	667,000	637,000	667,000	30,000	4.71%
00 Operating Transfers	5,450,000			-	-	0.00%
TOTAL EXPENDITURES	\$ 184,168,274	\$ 190,711,423	\$ 195,137,180	\$ 194,393,607	\$ (743,573)	-0.38%
All Functions						
Payroll	\$ 154,923,185	\$ 165,722,535	\$ 165,905,272	\$ 167,198,810	\$ 1,293,538	0.78%
Professional & Contracted Services	11,220,355	12,614,972	14,102,651	13,771,241	(331,410)	-2.35%
Supplies and Materials	7,599,334	8,692,154	9,163,481	8,602,604	(560,877)	-6.12%
Other Operating Costs	2,731,085	2,958,001	2,944,006	3,116,530	172,524	5.86%
Debt Service	330,514	61,233	66,233	182,872	116,639	176.10%
Capital Outlay	1,913,802	662,528	2,955,536	1,521,550	(1,433,986)	-48.52%
Operating Transfers	5,450,000	-	-	-	-	0.00%
Totals	\$ 184,168,274	\$ 190,711,423	\$ 195,137,180	\$ 194,393,607	\$ (743,573)	-0.38%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017**

	2014-15 Audited Data	2015-16 Adopted Budget	2015-16 Revised Budget	2016-17 Adopted Budget	Change from 2015-16 Revised Budget	Percent Incr(decr) over 15-16 Revised Budget
REVENUES						
Local						
Student Breakfast	\$ 159,122	\$ 164,095	\$ 164,095	\$ 159,122	\$ (4,973)	-3.03%
Student Lunch	1,735,636	1,801,281	1,801,281	1,735,636	(65,645)	-3.64%
Other	1,419,492	1,472,157	1,472,157	1,419,492	(52,665)	-3.58%
Interest on Investments	1,722	1,500	9,000	9,000	-	0.00%
Total	<u>3,315,972</u>	<u>3,439,033</u>	<u>3,446,533</u>	<u>3,323,250</u>	<u>(123,283)</u>	<u>-3.58%</u>
State						
State Matching	79,939	77,221	77,221	79,938	2,717	3.52%
TRS On-Behalf	186,718	170,141	170,141	186,718	16,577	9.74%
Total	<u>266,657</u>	<u>247,362</u>	<u>247,362</u>	<u>266,656</u>	<u>19,294</u>	<u>7.80%</u>
Federal						
Federal Breakfast/Lunch Reimb.	7,355,909	7,395,461	7,395,461	6,469,910	(925,551)	-12.52%
USDA Commodities	721,983	761,000	761,000	858,000	97,000	12.75%
Total	<u>8,077,892</u>	<u>8,156,461</u>	<u>8,156,461</u>	<u>7,327,910</u>	<u>(828,551)</u>	<u>-10.16%</u>
Total Revenues	<u>11,660,521</u>	<u>11,842,856</u>	<u>11,850,356</u>	<u>10,917,816</u>	<u>(932,540)</u>	<u>-7.87%</u>
EXPENDITURES						
Food Service						
Payroll	4,186,472	4,419,201	4,419,201	4,464,532	45,331	1.03%
Contracted Services	1,006,662	1,045,100	176,100	172,600	(3,500)	-1.99%
Supplies and Materials	5,053,270	5,590,661	5,590,661	5,502,740	(87,921)	-1.57%
Other Operating Costs	19,950	20,600	20,600	20,150	(450)	-2.18%
Capital Outlay	626,430	750,000	2,007,879	750,000	(1,257,879)	-62.65%
Total Expenditures	<u>10,892,784</u>	<u>11,825,562</u>	<u>12,214,441</u>	<u>10,910,022</u>	<u>(1,304,419)</u>	<u>-10.68%</u>
Increase / (Decrease) In Fund Balance	767,737	17,294	(364,085)	7,794		
Fund Balance - July 1 (Beginning)	<u>4,242,934</u>	<u>5,010,671</u>	<u>5,010,671</u>	<u>4,646,587</u>		
Fund Balance - June 30 (Ending)	<u>\$ 5,010,671</u>	<u>\$ 5,027,966</u>	<u>\$ 4,646,587</u>	<u>\$ 4,654,381</u>		
Percent of Operating Expenditures	46.00%	42.52%	38.04%	42.66%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017**

	2014-15	2015-16	2015-16	2016-17	Change from 2015-16 Revised Budget	Percent Incr(decr) over 15-16 Revised Budget
	Audited Data	Adopted Budget	Revised Budget	Adopted Budget		
Property Value Estimates	<u>\$ 7,729,615,278</u>	<u>\$ 7,939,569,161</u>	<u>\$ 7,651,065,101</u>	<u>\$ 8,282,588,019</u>	<u>\$ 631,522,918</u>	<u>8.25%</u>
Tax Rate to Fund Operations	<u>\$ 0.3950</u>	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	-	<u>0.00%</u>
Student Attendance Estimates	<u>22,692</u>	<u>22,917</u>	<u>22,750</u>	<u>22,575</u>	<u>(175)</u>	<u>-0.77%</u>
REVENUES						
Local						
Property Taxes - Current	\$ 29,393,037	\$ 31,743,662	\$ 30,565,765	\$ 33,154,867	\$ 2,589,102	8.47%
Property Taxes - Delinquent	186,885	180,000	180,000	180,000	-	0.00%
Penalty and Interest	173,400	170,000	170,000	170,000	-	0.00%
Interest on Investments	6,268	5,000	15,000	15,000	-	0.00%
Total	<u>29,759,590</u>	<u>32,098,662</u>	<u>30,930,765</u>	<u>33,519,867</u>	<u>2,589,102</u>	<u>8.37%</u>
State						
IFA/EDA	2,445,428	1,538,384	2,410,583	1,503,915	(906,668)	-37.61%
Total	<u>2,445,428</u>	<u>1,538,384</u>	<u>2,410,583</u>	<u>1,503,915</u>	<u>(906,668)</u>	<u>-37.61%</u>
Total Revenues	<u>32,205,018</u>	<u>33,637,046</u>	<u>33,341,348</u>	<u>35,023,782</u>	<u>1,682,434</u>	<u>5.05%</u>
EXPENDITURES						
Debt Service						
Principal	20,273,511	17,677,870	18,817,870	12,729,056	1,140,000	6.06%
Interest	7,702,773	14,001,206	14,058,206	20,558,376	57,000	0.41%
Other Debt Service Fees	966,090	30,000	30,000	30,000	-	0.00%
Total Expenditures	<u>28,942,374</u>	<u>31,709,076</u>	<u>32,906,076</u>	<u>33,317,432</u>	<u>1,197,000</u>	<u>3.77%</u>
REFUNDINGS						
Proceeds from Refunding	98,312,081	-	-	-	-	
Premium/Discount	30,875,892	-	-	-	-	
Other Uses	(131,440,657)	-	-	-	-	
Net Affect on Refunding	<u>(2,252,684)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Increase / (Decrease) In Fund Balance	1,009,960	1,927,970	435,272	1,706,350		
Fund Balance - July 1 (Beginning)	12,407,225	13,417,185	13,417,185	13,852,457		
Fund Balance - June 30 (Ending)	<u>\$ 13,417,185</u>	<u>\$ 15,345,155</u>	<u>\$ 13,852,457</u>	<u>\$ 15,558,807</u>		
Percent of Operating Expenditures	46.36%	48.39%	42.10%	46.70%		
August Debt Service Payment	<u>4,455,441</u>	<u>5,101,216</u>	<u>5,101,216</u>	<u>4,996,141</u>	***	
Estimated Fund Balance 8/31	<u>\$ 8,961,744</u>	<u>\$ 10,243,939</u>	<u>\$ 8,751,241</u>	<u>\$ 10,562,666</u>		
Percent of Operating Expenditures	26.83%	27.83%	23.03%	27.57%		

*** 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
2016-2017 BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Adopted 2016-2017 Budget	Adopted 2016-17 Budget Per Student	Percent Of Total	2015-16 Revised Budget	2015-16 Budget Per Student	Percent Of Total
Instruction	\$ 124,771,526	\$ 5,527	52.29%	\$ 123,955,386	\$ 5,449	51.59%
Instructional Support	31,804,508	1,409	13.33%	31,713,281	1,394	13.20%
Central Administration	5,947,868	263	2.49%	5,834,265	256	2.43%
District Operations	41,237,648	1,827	17.28%	44,085,424	1,938	18.35%
Debt Service	33,500,304	1,484	14.04%	32,972,309	1,449	13.72%
Other Functions	1,359,207	60	0.57%	1,697,031	75	0.71%
	\$ 238,621,061	\$ 10,570	100.00%	* \$ 240,257,696	\$ 10,561	100.00%

This report is provided in accordance with the provisions of House Bill 1. The budget reflects current data as of June 2, 2016.

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