

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | General Fund | Child Nutrition | Debt Service | Total |
|--|-------------------------|---------------------|-------------------------|-------------------------|
| Property Value Estimates | \$ 9,151,476,529 | | \$ 9,151,476,529 | \$ 9,151,476,529 |
| Tax Rate to Fund Operations | \$ 1.04000 | | \$ 0.4139 | \$ 1.4539 |
| Student Attendance Estimates | 22,243 | | 22,243 | 22,243 |
| REVENUES | | | | |
| Property Tax Revenue | \$ 90,792,913 | \$ - | \$ 36,284,843 | \$ 127,077,756 |
| Other Local Revenue | 2,257,050 | 3,178,612 | 100,000 | 5,535,662 |
| State Program Revenues | 99,218,563 | 269,938 | 1,022,824 | 100,511,325 |
| Federal Program Revenues | 4,292,055 | 7,528,820 | - | 11,820,875 |
| Other Resources | - | - | - | - |
| Total Revenues | 196,560,581 | 10,977,370 | 37,407,667 | 244,945,618 |
| EXPENDITURES | | | | |
| 11 Instruction | 120,206,720 | | | 120,206,720 |
| 12 Instructional Resources & Media | 2,754,004 | | | 2,754,004 |
| 13 Staff Development | 4,003,960 | | | 4,003,960 |
| 21 Instructional Administration | 2,678,868 | | | 2,678,868 |
| 23 School Administration | 12,802,661 | | | 12,802,661 |
| 31 Guidance and Counseling | 7,772,519 | | | 7,772,519 |
| 32 Social Services | 474,507 | | | 474,507 |
| 33 Health Services | 2,713,657 | | | 2,713,657 |
| 34 Student Transportation | 4,731,371 | | | 4,731,371 |
| 35 Food Service | - | 10,977,444 | | 10,977,444 |
| 36 Co-Curricular Activities | 5,245,339 | | | 5,245,339 |
| 41 General Administration | 5,965,287 | | | 5,965,287 |
| 51 Plant Maintenance & Operations | 19,835,662 | | | 19,835,662 |
| 52 Security | 1,119,935 | | | 1,119,935 |
| 53 Data Processing | 4,830,285 | | | 4,830,285 |
| 61 Community Service | 323,850 | | | 323,850 |
| 71 Debt Service | 121,649 | | 33,441,781 | 33,563,430 |
| 81 Capital Outlay | 20,000 | | | 20,000 |
| 95 JJAEP | 50,000 | | | 50,000 |
| 97 Tax Increment Financing | 120,000 | | | 120,000 |
| 99 Other Intergovernmental Charges | 668,000 | | | 668,000 |
| 00 Operating Transfers Out | - | - | - | - |
| Total Expenditures | 196,438,274 | 10,977,444 | 33,441,781 | 240,857,499 |
| REFUNDINGS & PREPAYMENTS | | | | |
| Net Effect | - | - | (1,100,000) | (1,100,000) |
| Net Increase / (Decrease) In Fund Balance | 122,307 | (74) | 2,865,886 | 2,988,119 |
| Fund Balance - July 1 (Beginning) | 58,040,276 | 2,914,655 | 15,194,128 | 76,149,059 |
| Fund Balance - June 30 (Ending) | \$ 58,162,583 | \$ 2,914,581 | \$ 18,060,014 | \$ 79,137,177 |
| Percent of Operating Expenditures | 29.61% | 26.55% | 54.00% | |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | 2015-16 | 2016-17 | 2016-17 | 2017-18 | Change from 2016-17 Revised | Percent Incr(decr) over 16-17 Revised Budget |
|---|------------------------------------|----------------------|----------------------|----------------------|--------------------------------|--|
| | Audited Financial Statements | Adopted Budget | Revised Budget | Adopted Budget | | |
| Property Value Estimates | \$ 7,651,065,101 | \$ 8,282,588,019 | \$ 8,558,802,325 | \$ 9,151,476,529 | \$ 592,674,204 | 6.92% |
| Tax Rate to Fund Operations | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | - | 0.00% |
| Student Attendance Estimates | 22,750 | 22,575 | 22,196 | 22,243 | 47 | 0.21% |
| REVENUES | | | | | | |
| Local | | | | | | |
| Property Taxes - Current | \$ 76,671,994 | \$ 83,307,710 | \$ 85,562,330 | \$ 90,292,913 | \$ 4,730,583 | 5.53% |
| Property Taxes - Delinquent | 552,156 | 500,000 | 553,000 | 500,000 | (53,000) | -9.58% |
| Penalty and Interest | 746,203 | 750,000 | 696,000 | 750,000 | 54,000 | 7.76% |
| Athletic Revenue-5752 | 332,613 | 322,500 | 360,000 | 322,500 | (37,500) | -10.42% |
| Tuition-5729 & 5739 | 336,494 | 147,550 | 132,000 | 147,550 | 15,550 | 11.78% |
| Rental of Facilities-5743 | 182,143 | 135,000 | 160,000 | 160,000 | - | 0.00% |
| Interest on Investments-5742 | 230,562 | 150,000 | 450,000 | 450,000 | - | 0.00% |
| Other Local Revenue | 363,408 | 427,000 | 500,000 | 427,000 | (73,000) | -14.60% |
| Total | <u>79,415,573</u> | <u>85,739,760</u> | <u>88,413,330</u> | <u>93,049,963</u> | <u>4,636,633</u> | <u>5.24%</u> |
| State | | | | | | |
| Foundation/Per Capita | 98,078,797 | 95,737,201 | 93,929,276 | 89,663,253 | (4,266,023) | -4.54% |
| NIFA | - | 162,500 | 167,555 | - | (167,555) | -100.00% |
| TRS On-Behalf | 8,714,878 | 9,194,510 | 9,194,510 | 9,490,310 | 295,800 | 3.22% |
| Other State Revenues | 62,322 | 65,000 | 140,000 | 65,000 | (75,000) | -53.57% |
| Total | <u>106,855,997</u> | <u>105,159,211</u> | <u>103,431,341</u> | <u>99,218,563</u> | <u>(4,212,778)</u> | <u>-4.07%</u> |
| Federal | | | | | | |
| Indirect Cost | 1,000,441 | 1,150,000 | 1,000,000 | 1,150,000 | 150,000 | 15.00% |
| ROTC | 301,962 | 277,055 | 252,000 | 277,055 | 25,055 | 9.94% |
| SHARS | 2,342,555 | 2,120,000 | 2,500,000 | 2,750,000 | 250,000 | 10.00% |
| ERATE | - | - | 115,000 | 115,000 | - | 0.00% |
| Total | <u>3,644,958</u> | <u>3,547,055</u> | <u>3,867,000</u> | <u>4,292,055</u> | <u>425,055</u> | <u>10.99%</u> |
| Operating Transfers & Other Resources | | | | | | |
| Other Resources-Bus Loan | 569,086 | - | - | - | - | 0.00% |
| Operating Transfers In | 300,000 | - | - | - | - | 0.00% |
| Total | <u>869,086</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.00%</u> |
| Total Revenues | <u>190,785,614</u> | <u>194,446,026</u> | <u>195,711,671</u> | <u>196,560,581</u> | <u>848,910</u> | <u>0.43%</u> |
| Total Expenditures and Uses | \$ 187,495,081 | \$ 190,711,423 | \$ 195,610,672 | \$ 196,438,274 | \$ 827,602 | 0.42% |
| Revenues Over(Under) Expend. and (Uses) | <u>3,290,533</u> | <u>3,734,603</u> | <u>100,999</u> | <u>122,307</u> | <u>21,308</u> | |
| Estimated Fund Balance (July 1) | <u>54,648,744</u> | <u>57,939,277</u> | <u>57,939,277</u> | <u>58,040,276</u> | | |
| Estimated Ending Fund Balance (June 30) | <u>\$ 57,939,277</u> | <u>\$ 61,673,880</u> | <u>\$ 58,040,276</u> | <u>\$ 58,162,583</u> | | |
| Percent of Operating Expenditures & Other Uses | 30.90% | 32.34% | 29.67% | 29.61% | | |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | 2015-16 Audited Financial Statements | 2016-17 Adopted Budget | 2016-17 Revised Budget | 2017-18 Adopted Budget | Change from 2016-17 Revised Budget | Percent Incr(decr) Over 16-17 Revised Budget |
|---|---|---------------------------|---------------------------|---------------------------|--|---|
| EXPENDITURES | | | | | | |
| 11 Instruction | | | | | | |
| Payroll | \$ 110,416,339 | \$ 112,266,523 | \$ 111,893,074 | \$ 113,862,761 | \$ 1,969,687 | 1.76% |
| Professional & Contracted Services | 938,431 | 1,002,535 | 1,596,525 | 2,056,591 | 460,066 | 28.82% |
| Supplies and Materials | 3,423,926 | 3,709,039 | 4,097,052 | 3,634,782 | (462,270) | -11.28% |
| Other Operating Costs | 517,307 | 514,249 | 345,077 | 622,586 | 277,509 | 80.42% |
| Capital Outlay | 16,193 | - | 68,334 | 30,000 | (38,334) | -56.10% |
| Total | <u>115,312,196</u> | <u>117,492,346</u> | <u>118,000,062</u> | <u>120,206,720</u> | <u>2,206,658</u> | <u>1.87%</u> |
| 12 Instructional Resources & Media | | | | | | |
| Payroll | 1,948,789 | 2,026,469 | 2,078,261 | 2,125,113 | 46,852 | 2.25% |
| Professional & Contracted Services | 162,758 | 263,131 | 270,231 | 263,131 | (7,100) | -2.63% |
| Supplies and Materials | 378,453 | 273,438 | 326,777 | 340,160 | 13,383 | 4.10% |
| Other Operating Costs | 13,370 | 33,600 | 10,896 | 25,600 | 14,704 | 134.95% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>2,503,370</u> | <u>2,596,638</u> | <u>2,686,165</u> | <u>2,754,004</u> | <u>67,839</u> | <u>2.53%</u> |
| 13 Staff Development | | | | | | |
| Payroll | 2,962,886 | 3,107,174 | 3,227,997 | 3,237,697 | 9,700 | 0.30% |
| Professional & Contracted Services | 244,396 | 408,970 | 243,701 | 337,826 | 94,125 | 38.62% |
| Supplies and Materials | 44,646 | 76,278 | 133,125 | 102,574 | (30,551) | -22.95% |
| Other Operating Costs | 276,730 | 286,171 | 303,243 | 325,863 | 22,620 | 7.46% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>3,528,658</u> | <u>3,878,593</u> | <u>3,908,066</u> | <u>4,003,960</u> | <u>95,894</u> | <u>2.45%</u> |
| 21 Instructional Administration | | | | | | |
| Payroll | 2,387,173 | 2,476,730 | 2,506,204 | 2,564,573 | 58,369 | 2.33% |
| Professional & Contracted Services | 2,012 | 18,500 | 829 | 5,300 | 4,471 | 539.32% |
| Supplies and Materials | 45,098 | 49,713 | 35,598 | 36,420 | 822 | 2.31% |
| Other Operating Costs | 58,267 | 92,575 | 50,980 | 72,575 | 21,595 | 42.36% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>2,492,550</u> | <u>2,637,518</u> | <u>2,593,611</u> | <u>2,678,868</u> | <u>85,257</u> | <u>3.29%</u> |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | 2015-16 Audited Financial Statements | 2016-17 Adopted Budget | 2016-17 Revised Budget | 2017-18 Adopted Budget | Change from 2016-17 Revised Budget | Percent Incr(decr) Over 16-17 Revised Budget |
|------------------------------------|---|---------------------------|---------------------------|---------------------------|--|---|
| 23 School Administration | | | | | | |
| Payroll | 11,467,935 | 11,615,734 | 12,042,686 | 12,506,120 | 463,434 | 3.85% |
| Professional & Contracted Services | 95,956 | 136,500 | 134,657 | 125,700 | (8,957) | -6.65% |
| Supplies and Materials | 112,217 | 113,872 | 105,637 | 102,148 | (3,489) | -3.30% |
| Other Operating Costs | 32,645 | 55,730 | 56,905 | 68,693 | 11,788 | 20.72% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>11,708,752</u> | <u>11,921,836</u> | <u>12,339,885</u> | <u>12,802,661</u> | <u>462,776</u> | <u>3.75%</u> |
| 31 Guidance and Counseling | | | | | | |
| Payroll | 8,143,809 | 8,112,285 | 6,993,805 | 7,149,910 | 156,105 | 2.23% |
| Professional & Contracted Services | 102,276 | 123,298 | 85,286 | 112,470 | 27,184 | 31.87% |
| Supplies and Materials | 323,026 | 361,433 | 394,568 | 480,994 | 86,426 | 21.90% |
| Other Operating Costs | 31,178 | 33,245 | 41,072 | 29,145 | (11,927) | -29.04% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>8,600,290</u> | <u>8,630,261</u> | <u>7,514,731</u> | <u>7,772,519</u> | <u>257,788</u> | <u>3.43%</u> |
| 32 Social Services | | | | | | |
| Payroll | 428,691 | 444,437 | 460,723 | 469,507 | 8,784 | 1.91% |
| Professional & Contracted Services | - | - | - | - | - | 0.00% |
| Supplies and Materials | 50 | - | - | - | - | 0.00% |
| Other Operating Costs | 530 | 2,000 | 540 | 5,000 | 4,460 | 825.93% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>429,271</u> | <u>446,437</u> | <u>461,263</u> | <u>474,507</u> | <u>13,244</u> | <u>2.87%</u> |
| 33 Health Services | | | | | | |
| Payroll | 2,513,828 | 2,563,064 | 2,566,332 | 2,633,295 | 66,963 | 2.61% |
| Professional & Contracted Services | 6,715 | 12,100 | 8,735 | 9,000 | 265 | 3.03% |
| Supplies and Materials | 58,926 | 67,433 | 60,129 | 68,482 | 8,353 | 13.89% |
| Other Operating Costs | 754 | 5,531 | 744 | 2,880 | 2,136 | 287.10% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>2,580,223</u> | <u>2,648,128</u> | <u>2,635,940</u> | <u>2,713,657</u> | <u>77,717</u> | <u>2.95%</u> |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | 2015-16 Audited Financial Statements | 2016-17 Adopted Budget | 2016-17 Revised Budget | 2017-18 Adopted Budget | Change from 2016-17 Revised Budget | Percent Incr(decr) Over 16-17 Revised Budget |
|--|---|---------------------------|---------------------------|---------------------------|--|---|
| 34 Student Transportation | | | | | | |
| Payroll | 2,997,973 | 3,188,927 | 3,563,611 | 3,710,211 | 146,600 | 4.11% |
| Professional & Contracted Services | 113,220 | 173,750 | 163,589 | 159,160 | (4,429) | -2.71% |
| Supplies and Materials | 383,045 | 579,600 | 436,222 | 502,800 | 66,578 | 15.26% |
| Other Operating Costs | 52,860 | 68,900 | 102,394 | 129,200 | 26,806 | 26.18% |
| Capital Outlay | 611,434 | - | 904,089 | 230,000 | (674,089) | -74.56% |
| Total | <u>4,158,531</u> | <u>4,011,177</u> | <u>5,169,905</u> | <u>4,731,371</u> | <u>(438,534)</u> | <u>-8.48%</u> |
| 36 Co-Curricular Activities | | | | | | |
| Payroll | 2,944,750 | 3,051,174 | 3,096,944 | 3,162,293 | 65,349 | 2.11% |
| Professional & Contracted Services | 344,273 | 384,676 | 403,985 | 413,681 | 9,696 | 2.40% |
| Supplies and Materials | 644,924 | 697,394 | 771,382 | 728,694 | (42,688) | -5.53% |
| Other Operating Costs | 851,394 | 890,343 | 1,080,670 | 940,671 | (139,999) | -12.95% |
| Capital Outlay | 87,622 | 71,203 | 83,302 | - | (83,302) | -100.00% |
| Total | <u>4,872,962</u> | <u>5,094,790</u> | <u>5,436,283</u> | <u>5,245,339</u> | <u>(190,944)</u> | <u>-3.51%</u> |
| 41 General Administration | | | | | | |
| Payroll | 4,154,134 | 4,213,582 | 4,424,327 | 4,540,234 | 115,907 | 2.62% |
| Professional & Contracted Services | 681,720 | 591,550 | 819,070 | 673,225 | (145,845) | -17.81% |
| Supplies and Materials | 230,918 | 301,650 | 253,752 | 286,478 | 32,726 | 12.90% |
| Other Operating Costs | 318,591 | 422,224 | 357,256 | 465,350 | 108,094 | 30.26% |
| Capital Outlay | - | - | 34,000 | - | (34,000) | -100.00% |
| Total | <u>5,385,362</u> | <u>5,529,006</u> | <u>5,888,405</u> | <u>5,965,287</u> | <u>76,882</u> | <u>1.31%</u> |
| 51 Plant Maintenance & Operations | | | | | | |
| Payroll | 9,774,890 | 10,014,067 | 10,218,738 | 10,559,917 | 341,179 | 3.34% |
| Professional & Contracted Services | 6,564,882 | 6,340,598 | 7,689,490 | 6,513,547 | (1,175,943) | -15.29% |
| Supplies and Materials | 1,794,008 | 1,815,203 | 3,268,295 | 1,769,757 | (1,498,538) | -45.85% |
| Other Operating Costs | 317,636 | 359,733 | 322,636 | 579,900 | 257,264 | 79.74% |
| Capital Outlay | 1,071,057 | 341,575 | 565,848 | 412,541 | (153,307) | -27.09% |
| Total | <u>19,522,473</u> | <u>18,871,176</u> | <u>22,065,007</u> | <u>19,835,662</u> | <u>(2,229,345)</u> | <u>-10.10%</u> |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | 2015-16 Audited Financial Statements | 2016-17 Adopted Budget | 2016-17 Revised Budget | 2017-18 Adopted Budget | Change from 2016-17 Revised Budget | Percent Incr(decr) Over 16-17 Revised Budget |
|------------------------------------|---|---------------------------|---------------------------|---------------------------|--|---|
| 52 Security | | | | | | |
| Payroll | 108,949 | 156,188 | 67,065 | 42,212 | (24,853) | -37.06% |
| Professional & Contracted Services | 671,993 | 822,152 | 809,270 | 873,149 | 63,879 | 7.89% |
| Supplies and Materials | 227,871 | 193,400 | 174,572 | 162,824 | (11,748) | -6.73% |
| Other Operating Costs | - | - | - | - | - | 0.00% |
| Capital Outlay | 14,960 | 41,750 | - | 41,750 | 41,750 | 100.00% |
| Total | <u>1,023,773</u> | <u>1,213,490</u> | <u>1,050,907</u> | <u>1,119,935</u> | <u>69,028</u> | <u>6.57%</u> |
| 53 Data Processing | | | | | | |
| Payroll | 2,153,598 | 2,247,174 | 2,239,002 | 2,411,980 | 172,978 | 7.73% |
| Professional & Contracted Services | 1,216,324 | 1,565,312 | 1,548,946 | 1,569,751 | 20,805 | 1.34% |
| Supplies and Materials | 340,917 | 362,800 | 459,587 | 740,354 | 280,767 | 61.09% |
| Other Operating Costs | 29,425 | 48,200 | 33,689 | 48,200 | 14,511 | 43.07% |
| Capital Outlay | 208,455 | 158,000 | 22,855 | 60,000 | 37,145 | 162.52% |
| Total | <u>3,948,717</u> | <u>4,381,486</u> | <u>4,304,079</u> | <u>4,830,285</u> | <u>526,206</u> | <u>12.23%</u> |
| 61 Community Services | | | | | | |
| Payroll | 159,321 | 219,007 | 187,063 | 188,450 | 1,387 | 0.74% |
| Professional & Contracted Services | 15,481 | 39,900 | 29,751 | 34,900 | 5,149 | 17.31% |
| Supplies and Materials | 81,812 | 90,901 | 122,251 | 100,000 | (22,251) | -18.20% |
| Other Operating Costs | - | 500 | 1,631 | 500 | (1,131) | -69.34% |
| Capital Outlay | - | - | - | - | - | 0.00% |
| Total | <u>256,614</u> | <u>350,308</u> | <u>340,696</u> | <u>323,850</u> | <u>(16,846)</u> | <u>-4.94%</u> |
| 71 Debt Service | | | | | | |
| Debt Service | 66,222 | 61,233 | 182,872 | 121,649 | (61,223) | -33.48% |
| Total | <u>66,222</u> | <u>61,233</u> | <u>182,872</u> | <u>121,649</u> | <u>(61,223)</u> | <u>-33.48%</u> |
| 81 Capital Outlay | | | | | | |
| Payroll | 9,461 | 20,000 | 11,209 | 20,000 | 8,791 | 78.43% |
| Capital Outlay | 368,402 | 50,000 | 218,586 | - | (218,586) | -100.00% |
| Total | <u>377,863</u> | <u>70,000</u> | <u>229,795</u> | <u>20,000</u> | <u>(218,586)</u> | <u>-95.12%</u> |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | 2015-16 Audited Financial Statements | 2016-17 Adopted Budget | 2016-17 Revised Budget | 2017-18 Adopted Budget | Change from 2016-17 Revised Budget | Percent Incr(decr) Over 16-17 Revised Budget |
|---|---|---------------------------|---------------------------|---------------------------|--|---|
| 93 Payment to Fiscal Agent | | | | | | |
| Other Operating Costs | - | - | - | - | - | 0.00% |
| Total | - | - | - | - | - | 0.00% |
| 95 Payments to JJAEP | | | | | | |
| Professional & Contracted Services | 26,832 | 65,000 | 43,000 | 50,000 | 7,000 | 16.28% |
| Total | 26,832 | 65,000 | 43,000 | 50,000 | 7,000 | 16.28% |
| 97 Tax Increment Financing | | | | | | |
| Other Operating Costs | 106,705 | 145,000 | 120,000 | 120,000 | - | 0.00% |
| Total | 106,705 | 145,000 | 120,000 | 120,000 | - | 0.00% |
| 99 Other Intergovernmental Charges | | | | | | |
| Professional & Contracted Services | 593,716 | 667,000 | 640,000 | 668,000 | 28,000 | 4.38% |
| Total | 593,716 | 667,000 | 640,000 | 668,000 | 28,000 | 4.38% |
| 00 Operating Transfers | | | | - | - | 0.00% |
| TOTAL EXPENDITURES | \$ 187,495,081 | \$ 190,711,423 | \$ 195,610,672 | \$ 196,438,274 | \$ 827,602 | 0.42% |
| All Functions | | | | | | |
| Payroll | \$ 162,572,525 | \$ 165,722,535 | \$ 165,577,041 | \$ 169,184,273 | \$ 3,607,232 | 2.18% |
| Professional & Contracted Services | 11,780,984 | 12,614,972 | 14,487,065 | 13,865,431 | (621,634) | -4.29% |
| Supplies and Materials | 8,089,835 | 8,692,154 | 10,638,947 | 9,056,467 | (1,582,480) | -14.87% |
| Other Operating Costs | 2,607,392 | 2,958,001 | 2,827,733 | 3,436,163 | 608,430 | 21.52% |
| Debt Service | 66,222 | 61,233 | 182,872 | 121,649 | (61,223) | -33.48% |
| Capital Outlay | 2,378,123 | 662,528 | 1,897,014 | 774,291 | (1,122,723) | -59.18% |
| Operating Transfers | - | - | - | - | - | 0.00% |
| Totals | \$ 187,495,081 | \$ 190,711,423 | \$ 195,610,672 | \$ 196,438,274 | \$ 827,602 | 0.42% |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET
JULY 1, 2017\ THROUGH JUNE 30, 2018**

| | 2015-16 Audited Data | 2016-17 Adopted Budget | 2016-17 Revised Budget | 2017-18 Adopted Budget | Change from 2016-17 Revised Budget | Percent Incr(decr) over 16-17 Revised Budget |
|--|----------------------------|------------------------------|------------------------------|------------------------------|---|--|
| REVENUES | | | | | | |
| Local | | | | | | |
| Student Breakfast | \$ 148,149 | \$ 159,122 | \$ 145,460 | \$ 152,518 | \$ 7,058 | 4.85% |
| Student Lunch | 1,618,215 | 1,735,636 | 1,735,635 | 1,641,100 | (94,535) | -5.45% |
| Other | 1,330,616 | 1,419,492 | 1,433,155 | 1,372,994 | (60,161) | -4.20% |
| Interest on Investments | 10,145 | 9,000 | 9,000 | 12,000 | 3,000 | 33.33% |
| Total | <u>3,107,125</u> | <u>3,323,250</u> | <u>3,323,250</u> | <u>3,178,612</u> | <u>(144,638)</u> | <u>-4.35%</u> |
| State | | | | | | |
| State Matching | 67,696 | 79,938 | 67,833 | 79,938 | 12,105 | 17.85% |
| TRS On-Behalf | 199,714 | 186,718 | 198,823 | 190,000 | (8,823) | -4.44% |
| Total | <u>267,410</u> | <u>266,656</u> | <u>266,656</u> | <u>269,938</u> | <u>3,282</u> | <u>1.23%</u> |
| Federal | | | | | | |
| Federal Breakfast/Lunch Reimb. | 6,614,232 | 6,469,910 | 6,469,910 | 6,678,820 | 208,910 | 3.23% |
| USDA Commodities | 837,657 | 858,000 | 858,000 | 850,000 | (8,000) | -0.93% |
| Total | <u>7,451,889</u> | <u>7,327,910</u> | <u>7,327,910</u> | <u>7,528,820</u> | <u>200,910</u> | <u>2.74%</u> |
| Total Revenues | <u>10,826,424</u> | <u>10,917,816</u> | <u>10,917,816</u> | <u>10,977,370</u> | <u>59,554</u> | <u>0.55%</u> |
| EXPENDITURES | | | | | | |
| Food Service | | | | | | |
| Payroll | 4,316,180 | 4,464,532 | 4,464,532 | 4,551,869 | 87,337 | 1.96% |
| Contracted Services | 129,922 | 172,600 | 172,600 | 146,875 | (25,725) | -14.90% |
| Supplies and Materials | 5,245,614 | 5,502,740 | 5,502,740 | 5,260,100 | (242,640) | -4.41% |
| Other Operating Costs | 10,700 | 20,150 | 20,150 | 18,600 | (1,550) | -7.69% |
| Capital Outlay | 955,801 | 750,000 | 3,022,017 | 1,000,000 | (2,022,017) | -66.91% |
| Total Expenditures | <u>10,658,217</u> | <u>10,910,022</u> | <u>13,182,039</u> | <u>10,977,444</u> | <u>(2,204,595)</u> | <u>-16.72%</u> |
| Increase / (Decrease) In Fund Balance | 168,207 | 7,794 | (2,264,223) | (74) | | |
| Fund Balance - July 1 (Beginning) | <u>5,010,671</u> | <u>5,178,878</u> | <u>5,178,878</u> | <u>2,914,655</u> | | |
| Fund Balance - June 30 (Ending) | <u>\$ 5,178,878</u> | <u>\$ 5,186,672</u> | <u>\$ 2,914,655</u> | <u>\$ 2,914,581</u> | | |
| Percent of Operating Expenditures | 48.59% | 47.54% | 22.11% | 26.55% | | |

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | 2015-16 | 2016-17 | 2016-17 | 2017-18 | Change from 2016-17 Revised Budget | Percent Incr(decr) over 16-17 Revised Budget |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|--|
| | Audited Data | Adopted Budget | Revised Budget | Adopted Budget | | |
| Property Value Estimates | <u>\$ 7,651,065,101</u> | <u>\$ 8,282,588,019</u> | <u>\$ 8,558,802,325</u> | <u>\$ 9,151,476,529</u> | <u>\$ 592,674,204</u> | <u>6.92%</u> |
| Tax Rate to Fund Operations | <u>\$ 0.3950</u> | <u>\$ 0.4139</u> | <u>\$ 0.4139</u> | <u>\$ 0.4139</u> | <u>-</u> | <u>0.00%</u> |
| Student Attendance Estimates | <u>22,750</u> | <u>22,575</u> | <u>22,196</u> | <u>22,243</u> | <u>47</u> | <u>0.21%</u> |
| REVENUES | | | | | | |
| Local | | | | | | |
| Property Taxes - Current | \$ 30,513,264 | \$ 33,154,867 | \$ 33,853,171 | \$ 35,934,843 | \$ 2,081,672 | 6.15% |
| Property Taxes - Delinquent | 204,410 | 180,000 | 180,000 | 180,000 | - | 0.00% |
| Penalty and Interest | 180,678 | 170,000 | 170,000 | 170,000 | - | 0.00% |
| Interest on Investments | 20,495 | 15,000 | 100,000 | 100,000 | - | 0.00% |
| Total | <u>30,918,847</u> | <u>33,519,867</u> | <u>34,303,171</u> | <u>36,384,843</u> | <u>2,081,672</u> | <u>6.07%</u> |
| State | | | | | | |
| IFA/EDA | 2,407,065 | 1,503,915 | 1,094,450 | 1,022,824 | (71,626) | -6.54% |
| Total | <u>2,407,065</u> | <u>1,503,915</u> | <u>1,094,450</u> | <u>1,022,824</u> | <u>(71,626)</u> | <u>-6.54%</u> |
| Total Revenues | <u>33,325,912</u> | <u>35,023,782</u> | <u>35,397,621</u> | <u>37,407,667</u> | <u>2,010,046</u> | <u>5.68%</u> |
| EXPENDITURES | | | | | | |
| Debt Service | | | | | | |
| Principal | 17,677,870 | 12,729,056 | 12,729,056 | 12,014,123 | - | 0.00% |
| Interest | 14,001,206 | 20,558,376 | 21,312,899 | 21,397,658 | 754,523 | 3.54% |
| Other Debt Service Fees | 7,559 | 30,000 | 19,950 | 30,000 | (10,050) | -50.38% |
| Total Expenditures | <u>31,686,634</u> | <u>33,317,432</u> | <u>34,061,905</u> | <u>33,441,781</u> | <u>744,473</u> | <u>2.23%</u> |
| REFUNDINGS | | | | | | |
| Proceeds from Refunding | | - | - | - | - | |
| Premium/Discount | | - | - | - | - | |
| Other Uses | (1,198,050) | - | - | (1,100,000) | - | |
| Net Affect on Refunding | <u>(1,198,050)</u> | <u>-</u> | <u>-</u> | <u>(1,100,000)</u> | <u>-</u> | |
| Increase / (Decrease) In Fund Balance | 441,228 | 1,706,350 | 1,335,716 | 2,865,886 | | |
| Fund Balance - July 1 (Beginning) | 13,417,185 | 13,858,413 | 13,858,413 | 15,194,128 | | |
| Fund Balance - June 30 (Ending) | <u>\$ 13,858,413</u> | <u>\$ 15,564,763</u> | <u>\$ 15,194,128</u> | <u>\$ 18,060,014</u> | | |
| Percent of Operating Expenditures | 43.74% | 46.72% | 44.61% | 54.00% | | |
| August Debt Service Payment | <u>5,101,216</u> | <u>4,996,141</u> | <u>4,996,141</u> | <u>5,945,891</u> | *** | |
| Estimated Fund Balance 8/31 | <u>\$ 8,757,197</u> | <u>\$ 10,568,622</u> | <u>\$ 10,197,987</u> | <u>\$ 12,114,123</u> | | |
| Percent of Operating Expenditures | 23.80% | 27.58% | 26.11% | 30.76% | | |

*** 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
2017-18 BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

| Description | Proposed 2017-18 Budget | Proposed 2017-18 Budget Per Student | Percent Of Total | 2016-17 Revised Budget | 2016-17 Per Student | Percent Of Total |
|------------------------|-------------------------------|---|------------------------|------------------------------|------------------------|------------------------|
| Instruction | \$ 127,014,684 | \$ 5,710 | 52.73% | \$ 124,637,293 | \$ 5,521 | 51.32% |
| Instructional Support | 31,687,551 | 1,425 | 13.16% | 30,981,713 | 1,372 | 12.76% |
| Central Administration | 5,965,287 | 268 | 2.48% | 5,888,405 | 261 | 2.42% |
| District Operations | 41,494,697 | 1,866 | 17.23% | 45,771,937 | 2,028 | 18.85% |
| Debt Service | 33,563,430 | 1,509 | 13.93% | 34,244,777 | 1,517 | 14.10% |
| Other Functions | 1,131,850 | 51 | 0.47% | 1,330,491 | 59 | 0.55% |
| | <u>\$ 240,857,499</u> | <u>\$ 10,828</u> | <u>100.00%</u> | <u>* \$ 242,854,616</u> | <u>\$ 10,758</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 9, 2017.

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