BIRDVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2023 THROUGH JUNE 30, 2024

		General Fund	Child Nutrition	Debt Service		Total
Property Value Estimates		**$ 15,168,903,486**		**$ 15,168,903,486**		**$ 15,168,903,486**
Tax Rate to Fund Operations		**$ 0.83150**		**$ 0.4139**		**$ 1.2454**
Student Attendance Estimates		**20,659**		**20,659**		**20,659**
REVENUES						
	Property Tax Revenue	$ 120,057,866	$ -	$ 59,014,388		$ 179,072,254
	Other Local Revenue	4,172,651	2,705,842	910,000		7,788,493
	State Program Revenues	87,987,588	340,000	1,712,340		90,039,928
	Federal Program Revenues	9,925,000	9,557,874	-		19,482,874
	Other Resources	-	-	-		-
	Total Revenues	222,143,105	12,603,716	61,636,728		296,383,549
EXPENDITURES						
11	Instruction	131,290,214				131,290,214
12	Instructional Resources & Media	2,958,120				2,958,120
13	Staff Development	4,790,730				4,790,730
21	Instructional Administration	3,912,532				3,912,532
23	School Administration	13,706,774				13,706,774
31	Guidance and Counseling	11,201,058				11,201,058
32	Social Services	343,247				343,247
33	Health Services	3,243,506				3,243,506
34	Student Transportation	6,389,601				6,389,601
35	Food Service	-	13,082,591			13,082,591
36	Co-Curricular Activities	6,641,306				6,641,306
41	General Administration	8,519,603				8,519,603
51	Plant Maintenance & Operations	27,142,964				27,142,964
52	Security	2,459,575				2,459,575
53	Data Processing	5,352,324				5,352,324
61	Community Service	331,472				331,472
71	Debt Service	9,783		61,555,083		61,564,866
81	Capital Outlay	50,000				50,000
93	Payment to Fiscal Agent	577,000				577,000
95	JJAEP	20,000				20,000
97	Tax Increment Financing	-				-
99	Other Intergovernmental Charges	804,000				804,000
00	Operating Transfers Out	-	-	-		-
	Total Expenditures	229,743,808	13,082,591	61,555,083		304,381,482
REFUNDINGS & PREPAYMENTS						
	Net Effect	-	-	-		-
Net Increase / (Decrease) In Fund Balance		**(7,600,703)**	**(478,875)**	**81,645**		**(7,997,933)**
Fund Balance - July 1 (Beginning)		92,605,820	5,274,730	34,073,399		131,953,950
Fund Balance - June 30 (Ending)		**$ 85,005,117**	**$ 4,795,855**	**$ 34,155,044**	*	**$ 123,956,017**
Percent of Operating Expenditures		37.00%	36.66%	55.49%		

***Since tax collections for the new year do not begin until October, the fund balance must be large enough to cover the August payment of $10.6 million*

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

	2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
Property Value Estimates	**$ 12,919,436,551**	**$ 13,741,423,926**	**$ 14,176,545,314**	**$ 15,168,903,486**	**$ 992,358,172**	**7.00%**
Tax Rate to Fund Operations	**$ 0.9241**	**$ 0.8978**	**$ 0.8659**	**$ 0.8315**	**$ (0.0344)**	**-3.97%**
Student Attendance Estimates	**20,789**	**20,862**	**20,622**	**20,659**	**37**	**0.18%**
REVENUES						
Local						
Property Taxes - Current	$ 111,438,703	$ 115,864,457	$ 115,518,333	$ 118,707,866	$ 3,189,533	2.76%
Property Taxes - Delinquent	138,668	500,000	500,000	500,000	-	0.00%
Penalty and Interest	1,441,410	800,000	900,000	850,000	(50,000)	-5.56%
Athletic Revenue-5752	318,164	322,500	341,000	341,000	-	0.00%
Tuition-5729 & 5739	116,152	610,000	705,000	705,000	-	0.00%
Rental of Facilities-5743	117,229	160,000	115,000	115,000	-	0.00%
Interest on Investments-5742	163,260	200,000	2,700,000	2,500,000	(200,000)	-7.41%
Other Local Revenue	1,802,081	519,000	1,461,311	511,651	(949,660)	-64.99%
Total	115,535,667	118,975,957	122,240,644	124,230,517	1,989,873	1.63%
State						
Foundation/Per Capita	81,233,742	73,066,393	74,203,529	75,136,502	932,973	1.26%
Formula Transition Funding	-	-	-	-	-	0.00%
TRS On-Behalf	10,585,663	12,278,979	12,500,000	12,851,086	351,086	2.81%
Other State Revenues	181,807	-	-	-	-	0.00%
Total	92,001,212	85,345,372	86,703,529	87,987,588	1,284,059	1.48%
Federal						
Indirect Cost (5929, 5921, 5922))	3,106,551	850,000	2,497,200	3,900,000	1,402,800	56.17%
Other Federal Revenue	-	1,579,464	339,621	-	(339,621)	-100.00%
ROTC (5939)	328,338	225,000	225,000	225,000	-	0.00%
SHARS (5931)	4,121,922	4,750,000	6,370,378	5,800,000	(570,378)	-8.95%
Total	7,556,811	7,404,464	9,432,199	9,925,000	492,801	6.66%
Operating Transfers & Other Resources						
GASB 87/96 Assets	-	-	1,450,000	-	-	0.00%
Operating Transfers In	-	-	7,750,000	-	-	0.00%
Total	-	-	9,200,000	-	-	0.00%
Total Revenues	**215,093,690**	**211,725,793**	**227,576,372**	**222,143,105**	**(5,433,267)**	**-2.57%**
Total Expenditures and Uses	**$ 204,429,063**	**$ 217,715,902**	**$ 232,096,949**	**$ 229,743,808**	**$ (2,353,141)**	**-1.01%**
Revenues Over(Under) Expend. and (Uses)	**10,664,627**	**(5,990,109)**	**(4,520,577)**	**(7,600,703)**		
Estimated Fund Balance (July 1)	**86,461,770**	**97,126,397**	**97,126,397**	**92,605,820**		
Estimated Ending Fund Balance (June 30)	**$ 97,126,397**	**$ 91,136,288**	**$ 92,605,820**	**$ 85,005,117**		
Percent of Operating Expenditures & Other Uses	**47.51%**	**41.86%**	**39.90%**	**37.00%**		

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

	2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
EXPENDITURES						
11 Instruction						
Payroll	$ 112,158,683	$ 119,933,324	$ 117,418,225	$ 125,477,189	$ 8,058,964	6.86%
Professional & Contracted Services	715,857	1,320,494	1,132,937	1,447,273	314,336	27.75%
Supplies and Materials	3,940,803	3,867,754	4,307,804	3,802,149	(505,655)	-11.74%
Other Operating Costs	629,978	571,098	679,526	561,103	(118,423)	-17.43%
Capital Outlay	57,975	5,000	58,821	2,500	(56,321)	-95.75%
Total	117,503,296	125,697,669	123,597,313	131,290,214	7,692,901	6.22%
12 Instructional Resources & Media						
Payroll	2,202,360	2,362,372	2,322,372	2,396,707	74,336	3.20%
Professional & Contracted Services	170,928	147,700	176,184	157,700	(18,484)	-10.49%
Supplies and Materials	371,855	388,644	378,463	390,213	11,750	3.10%
Other Operating Costs	6,574	13,900	13,500	13,500	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	2,751,717	2,912,616	2,890,519	2,958,120	67,601	2.34%
13 Staff Development						
Payroll	4,376,757	3,790,966	3,747,211	4,097,889	350,678	9.36%
Professional & Contracted Services	136,583	205,544	189,994	276,746	86,751	45.66%
Supplies and Materials	124,420	136,669	146,157	143,607	(2,550)	-1.75%
Other Operating Costs	212,204	235,672	314,943	272,488	(42,455)	-13.48%
Capital Outlay	-	-	-	-	-	0.00%
Total	4,849,965	4,368,851	4,398,306	4,790,730	392,424	8.92%
21 Instructional Administration						
Payroll	3,230,699	3,515,902	3,428,902	3,691,458	262,556	7.66%
Professional & Contracted Services	28,954	35,883	45,250	40,079	(5,171)	-11.43%
Supplies and Materials	58,747	52,275	94,539	80,557	(13,982)	-14.79%
Other Operating Costs	46,485	86,696	80,177	100,438	20,261	25.27%
Capital Outlay	-	-	-	-	-	0.00%
Total	3,364,884	3,690,756	3,648,868	3,912,532	263,664	7.23%

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

	2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
23 School Administration						
Payroll	12,400,284	12,923,862	12,932,020	13,517,006	584,986	4.52%
Professional & Contracted Services	28,197	47,062	35,859	39,717	3,858	10.76%
Supplies and Materials	99,573	68,433	102,868	66,475	(36,393)	-35.38%
Other Operating Costs	46,923	60,562	69,945	83,576	13,631	19.49%
Capital Outlay	-	-	-	-	-	0.00%
Total	12,574,976	13,099,919	13,140,693	13,706,774	566,081	4.31%
31 Guidance and Counseling						
Payroll	8,892,879	9,411,981	9,466,029	10,372,432	906,403	9.58%
Professional & Contracted Services	132,954	55,477	100,620	64,977	(35,643)	-35.42%
Supplies and Materials	608,608	753,634	789,956	724,679	(65,277)	-8.26%
Other Operating Costs	47,420	32,375	36,407	38,970	2,563	7.04%
Capital Outlay	-	-	-	-	-	0.00%
Total	9,681,860	10,253,467	10,393,012	11,201,058	808,046	7.77%
32 Social Services						
Payroll	275,951	320,873	320,873	343,247	22,374	6.97%
Professional & Contracted Services	-	-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	-	0.00%
Other Operating Costs	-	-	2,300	-	(2,300)	-100.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	275,951	320,873	323,173	343,247	20,074	6.21%
33 Health Services						
Payroll	2,602,336	3,028,792	3,021,513	3,158,131	136,618	4.52%
Professional & Contracted Services	7,498	8,500	8,500	8,500	-	0.00%
Supplies and Materials	41,867	65,151	69,363	72,045	2,682	3.87%
Other Operating Costs	7,920	2,630	7,393	4,830	(2,563)	-34.67%
Capital Outlay	-	-	7,482	-	(7,482)	-100.00%
Total	2,659,620	3,105,073	3,114,251	3,243,506	129,255	4.15%

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

	2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
34 Student Transportation						
Payroll	4,700,917	5,148,657	5,213,657	5,549,486	335,829	6.44%
Professional & Contracted Services	183,287	122,336	326,004	139,350	(186,654)	-57.26%
Supplies and Materials	601,135	624,505	706,028	752,655	46,627	6.60%
Other Operating Costs	(522,203)	(171,890)	(162,209)	(151,890)	10,319	-6.36%
Capital Outlay	55,708	246,150	1,182,420	100,000	(1,082,420)	-91.54%
Total	5,018,844	5,969,758	7,265,899	6,389,601	(876,298)	-12.06%
36 Co-Curricular Activities						
Payroll	3,111,579	3,460,069	3,462,991	3,953,824	490,833	14.17%
Professional & Contracted Services	450,008	526,386	482,931	485,017	2,086	0.43%
Supplies and Materials	669,358	740,058	974,839	930,621	(44,218)	-4.54%
Other Operating Costs	950,219	1,176,035	1,151,613	1,271,844	120,231	10.44%
Capital Outlay	102,295	-	48,401	-	(48,401)	-100.00%
Total	5,283,459	5,902,548	6,120,775	6,641,306	520,531	8.50%
41 General Administration						
Payroll	5,422,425	6,472,322	6,444,645	6,799,494	354,849	5.51%
Professional & Contracted Services	637,355	838,986	668,616	813,785	145,169	21.71%
Supplies and Materials	350,124	330,793	521,354	370,358	(150,995)	-28.96%
Other Operating Costs	451,952	616,367	514,302	535,965	21,664	4.21%
Capital Outlay	-	-	-	-	-	0.00%
Total	6,861,856	8,258,468	8,148,917	8,519,603	370,686	4.55%
51 Plant Maintenance & Operations						
Payroll	10,992,371	14,356,974	12,519,267	14,622,689	2,103,422	16.80%
Professional & Contracted Services	6,482,119	6,105,314	7,346,364	6,725,945	(620,419)	-8.45%
Supplies and Materials	2,040,787	1,954,499	2,532,570	1,790,299	(742,271)	-29.31%
Other Operating Costs	2,132,521	2,711,463	2,717,817	3,789,531	1,071,714	39.43%
Capital Outlay	1,033,253	214,500	1,429,417	214,500	(1,214,917)	-84.99%
Total	22,681,051	25,342,750	26,545,436	27,142,964	597,528	2.25%

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

	2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
52 Security						
Payroll	120,437	586,656	785,592	961,198	175,606	22.35%
Professional & Contracted Services	1,162,202	1,138,274	1,251,259	1,322,185	70,926	5.67%
Supplies and Materials	162,128	117,757	111,095	144,799	33,704	30.34%
Other Operating Costs	2,032	-	6,900	-	(6,900)	-100.00%
Capital Outlay	20,358	31,393	97,656	31,393	(66,263)	-67.85%
Total	1,467,156	1,874,080	2,252,502	2,459,575	207,073	9.19%
53 Data Processing						
Payroll	2,803,637	3,041,706	3,041,706	3,192,212	150,506	4.95%
Professional & Contracted Services	1,410,950	1,326,749	972,504	1,324,642	352,138	36.21%
Supplies and Materials	775,492	735,262	853,554	715,406	(138,148)	-16.19%
Other Operating Costs	26,719	32,000	21,994	42,000	20,006	90.96%
Capital Outlay	43,479	20,000	1,504,256	78,064	(1,426,192)	-94.81%
Total	5,060,276	5,155,718	6,394,014	5,352,324	(1,041,690)	-16.29%
61 Community Services						
Payroll	170,072	168,574	196,951	178,372	(18,579)	-9.43%
Professional & Contracted Services	14,599	28,400	15,733	26,100	10,367	65.89%
Supplies and Materials	104,848	114,100	111,367	114,500	3,133	2.81%
Other Operating Costs	2,447	1,500	4,024	12,500	8,476	210.66%
Capital Outlay	-	-	-	-	-	0.00%
Total	291,965	312,574	328,074	331,472	3,398	1.04%
71 Debt Service						
Debt Service	312,781	9,783	1,148,371	9,783	(1,138,588)	-99.15%
Total	312,781	9,783	1,148,371	9,783	(1,138,588)	-99.15%
81 Capital Outlay						
Payroll	14,022	40,000	40,000	50,000	10,000	25.00%
Capital Outlay	-	-	7,850,555	-	(7,850,555)	-100.00%
Total	14,022	40,000	7,890,555	50,000	(7,850,555)	-99.75%

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

		2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
93	**Payment to Fiscal Agent**						
	Other Operating Costs	480,521	577,000	577,000	577,000	-	0.00%
	Total	480,521	577,000	577,000	577,000	-	0.00%
95	**Payments to JJAEP**						
	Professional & Contracted Services	2,709	20,000	800	20,000	19,200	2400.00%
	Total	2,709	20,000	800	20,000	19,200	2400.00%
97	**Tax Increment Financing**						0.00%
	Other Operating Costs	-	-	-	-	-	0.00%
	Total	-	-	-	-	-	0.00%
99	**Other Intergovernmental Charges**						
	Professional & Contracted Services	758,811	804,000	795,424	804,000	8,576	1.08%
	Total	758,811	804,000	795,424	804,000	8,576	1.08%
00	**Operating Transfers**	2,533,341	-	3,123,049	-	(3,123,049)	0
	TOTAL EXPENDITURES	**$ 204,429,063**	**$ 217,715,902**	**$ 232,096,949**	**$ 229,743,808**	**$ (2,353,141)**	**-1.01%**

All Functions						
Payroll	$ 173,475,408	$ 188,563,030	$ 184,361,954	$ 198,361,334	$ 13,999,380	7.59%
Professional & Contracted Services	12,323,008	12,731,104	13,548,979	13,696,016	147,037	1.09%
Supplies and Materials	9,949,744	9,949,533	11,699,957	10,098,363	(1,601,593)	-13.69%
Other Operating Costs	4,521,712	5,945,408	6,035,632	7,151,855	1,116,224	18.49%
Debt Service	312,781	9,783	1,148,371	9,783	(1,138,588)	-99.15%
Capital Outlay	1,313,069	517,043	12,179,008	426,457	(11,752,551)	-96.50%
Operating Transfers	2,533,341	-	3,123,049	-	(3,123,049)	-100.00%
Totals	**$ 204,429,063**	**$ 217,715,902**	**$ 232,096,949**	**$ 229,743,808**	**$ (2,353,141)**	**-1.01%**

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

	2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
Property Value Estimates	**$ 12,919,436,551**	**$ 13,741,423,926**	**$ 14,176,545,314**	**$ 15,168,903,486**	**$ 992,358,172**	**7.00%**
Tax Rate to Fund Operations	**$ 0.4139**	**$ 0.4139**	**$ 0.4139**	**0.4139**	**-**	**0.00%**
Student Attendance Estimates	**20,789**	**20,862**	**20,622**	**20,659**	**37**	**0.18%**
REVENUES						
Local						
Property Taxes - Current	$ 49,915,037	$ 53,415,347	$ 55,217,737	$ 58,664,388	$ 3,446,651	6.24%
Property Taxes - Delinquent	45,097	180,000	180,000	180,000	-	0.00%
Penalty and Interest	296,299	170,000	170,000	170,000	-	0.00%
Interest on Investments	55,979	40,000	950,000	910,000	(40,000)	-4.21%
Total	50,312,412	53,805,347	56,517,737	59,924,388	3,406,651	6.03%
State						
IFA/EDA	584,547	969,289	1,885,473	1,712,340	(173,133)	-9.18%
Total	584,547	969,289	1,885,473	1,712,340	(173,133)	-9.18%
Total Revenues	**50,896,959**	**54,774,636**	**58,403,210**	**61,636,728**	**3,233,518**	**5.54%**
EXPENDITURES						
Debt Service						
Principal	28,910,000	31,675,000	31,675,000	34,215,000	2,540,000	8.02%
Principal Prepayment	2,975,000	5,300,000	7,545,000	4,400,000	(3,145,000)	-41.68%
Interest	19,642,560	18,187,425	18,187,425	22,910,083	4,722,658	25.97%
Other Debt Service Fees	7,500	30,000	30,000	30,000	-	0.00%
Total Expenditures	**51,535,060**	**55,192,425**	**57,437,425**	**61,555,083**	**4,117,658**	**7.17%**
Bond Sale						
Prepaid Interest	-	-	3,285,495	-	(3,285,495)	
Net Affect of Bond Sale	**-**	**-**	**3,285,495**	**-**	**(3,285,495)**	
Increase / (Decrease) In Fund Balance	(638,101)	(417,789)	4,251,280	81,645		
Fund Balance - July 1 (Beginning)	30,460,220	29,822,119	29,822,119	34,073,399		
Fund Balance - June 30 (Ending)	**$ 29,822,119**	**$ 29,404,330**	**$ 34,073,399**	**$ 34,155,044**		
Percent of Operating Expenditures	**57.87%**	**53.28%**	**59.32%**	**55.49%**		
August Debt Service Payment	**9,093,713**	**9,093,713**	**11,445,864**	**10,608,844**	***	
Estimated Fund Balance 8/31	**$ 20,728,406**	**$ 20,310,618**	**$ 22,627,535**	**$ 23,546,200**		
Percent of Operating Expenditures	**34.19%**	**31.59%**	**32.85%**	**32.63%**		

*** 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 BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024

	2021-22 Audit	2022-23 Adopted Budget	2022-23 Revised Budget	2023-24 Adopted Budget	Change from 2022-23 Revised Budget	Percent Increase/ (Decrease) over 2022-23 Revised Budget
REVENUES						
Local						
Student Breakfast	$ -	$ 146,078	$ 135,000	$ 121,537	$ (13,463)	-9.97%
Student Lunch	-	1,535,092	1,450,000	1,339,865	(110,135)	-7.60%
Other	876,219	1,236,781	1,147,950	1,044,440	(103,510)	-9.02%
Interest on Investments	8,843	5,000	190,000	200,000	10,000	5.26%
Total	885,062	2,922,951	2,922,950	2,705,842	(217,108)	-7.43%
State						
State Matching	44,927	60,000	56,000	60,000	4,000	7.14%
TRS On-Behalf	247,819	225,000	260,000	280,000	20,000	7.69%
Total	292,746	285,000	316,000	340,000	24,000	7.59%
Federal						
Federal Breakfast/Lunch Reimb.	12,861,759	7,843,003	8,400,000	8,488,992	88,992	1.06%
CARES	-	-	-	-	-	0.00%
USDA Commodities	1,102,263	1,000,000	1,000,000	1,068,882	68,882	6.89%
Total	13,964,022	8,843,003	9,400,000	9,557,874	157,874	1.68%
Total Revenues	**15,141,830**	**12,050,954**	**12,638,950**	**12,603,716**	**(35,234)**	**-0.28%**
EXPENDITURES						
Food Service						
Payroll	5,415,211	5,700,000	6,066,320	6,446,320	380,000	6.26%
Contracted Services	93,920	84,836	182,236	78,545	(103,691)	-56.90%
Supplies and Materials	5,866,348	6,412,998	6,412,998	6,490,226	77,228	1.20%
Other Operating Costs	15,701	14,000	14,000	14,500	500	3.57%
Capital Outlay	54,363	53,000	1,212,600	53,000	(1,159,600)	-95.63%
Total Expenditures	**11,445,542**	**12,264,834**	**13,888,154**	**13,082,591**	**(805,563)**	**-5.80%**
Increase / (Decrease) In Fund Balance	3,696,288	(213,880)	(1,249,204)	(478,875)		
Fund Balance - July 1 (Beginning)	2,827,646	6,523,934	6,523,934	5,274,730		
Fund Balance - June 30 (Ending)	**$ 6,523,934**	**$ 6,310,054**	**$ 5,274,730**	**$ 4,795,855**		
Percent of Operating Expenditures	57.00%	51.45%	37.98%	36.66%		

BIRDVILLE INDEPENDENT SCHOOL DISTRICT

2023-24 BUDGETS

GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Adopted 2023-24 Budget	Adopted 2023-24 Budget Per Student	Percent Of Total		2022-23 Revised Budget	2022-23 Per Student	Percent Of Total
Instruction	$ 139,059,063	$ 6,169	45.69%		$ 130,886,937	$ 5,760	43.14%
Instructional Support	39,048,423	1,732	12.83%		36,740,771	1,617	12.11%
Central Administration	8,519,603	378	2.80%		8,148,917	359	2.69%
District Operations	54,427,055	2,414	17.88%		56,346,005	2,480	18.57%
Debt Service	61,564,866	2,731	20.23%		58,585,796	2,578	19.31%
Other Functions	1,762,472	78	0.58%		12,714,102	560	4.19%
	$ 304,381,482	$ 13,503	100.00%	*	$ 303,422,528	$ 13,353	100.00%

Note:	2022-23	2023-24
-Expenditures to publish all statutorily required notices in the newspaper by the District or representative	$ 9,100	$ 9,100
-Expenditures for "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Govt Code."	$ 5,000	$ 5,000

* The budget reflects current data as of June 9, 2023

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