

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETS COMBINED SUMMARY - ADOPTED
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2024 THROUGH JUNE 30, 2025**

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 15,825,063,011		\$ 15,825,063,011	\$ 15,825,063,011
Tax Rate to Fund Operations	\$ 0.7869		\$ 0.4139	\$ 1.2008
Student Attendance Estimates	20,225		20,225	20,225
REVENUES				
Property Tax Revenue	\$ 114,477,193	\$ -	\$ 59,653,340	\$ 174,130,533
Other Local Revenue	4,872,651	2,526,241	800,000	8,198,892
State Program Revenues	118,557,199	340,000	7,858,809	126,756,008
Federal Program Revenues	3,814,104	9,738,851	-	13,552,955
Other Resources	-	-	-	-
Total Revenue	241,721,147	12,605,092	68,312,149	322,638,388
EXPENDITURES				
11 Instruction	139,500,032			139,500,032
12 Instructional Resources & Media	3,154,042			3,154,042
13 Staff Development	8,206,973			8,206,973
21 Instructional Administration	4,454,924			4,454,924
23 School Administration	15,062,722			15,062,722
31 Guidance & Counseling	11,949,332			11,949,332
32 Social Services	440,641			440,641
33 Health Services	3,451,196			3,451,196
34 Student Transportation	7,283,663			7,283,663
35 Food Service	-	12,605,092		12,605,092
36 Co-Curricular Activities	6,330,950			6,330,950
41 General Administration	8,622,095			8,622,095
51 Plant Maintenance & Operations	28,747,420			28,747,420
52 Security	5,056,379			5,056,379
53 Data Processing	5,842,206			5,842,206
61 Community Service	334,224			334,224
71 Debt Service	253,440		68,080,188	68,333,628
81 Capital Outlay	265,000			265,000
91 Recapture	515,318			515,318
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	20,000			20,000
99 Other Intergovernmental Charges	832,000			832,000
00 Operating Transfers Out	-	-	-	-
Total Expenditures	250,899,556	12,605,092	68,080,188	331,584,836
REFUNDINGS & PREPAYMENTS				
Net Effect	-	-	-	-
Net Increase / (Decrease) In Fund Balance	(9,178,409)	-	231,961	(8,946,448)
Fund Balance - July 1 (Beginning)	80,451,812	4,667,645	37,247,217	122,366,674
Fund Balance - June 30 (Ending)	\$ 71,273,403	\$ 4,667,645	\$ 37,479,178	\$ 113,420,226
Percent of Operating Expenditures	28.41%	37.03%	55.05%	

*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 \$13.3 million

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
JULY 1, 2024 THROUGH JUNE 30, 2025**

	2023-24	2023-24	2024-25	2024-25	2024-25
	Adopted Budget	Revised Budget	Adopted Budget	Change from 2023-24 Revised Budget	Percent Increase/(Decrease) over 2023-24 Revised Budget
Property Value Estimates	\$ 15,168,903,486	\$ 14,652,836,121	\$ 15,825,063,011	\$ 1,172,226,890	8.00%
Tax Rate to Fund Operations	\$ 0.8978	\$ 0.7892	\$ 0.7869	\$ (0.0023)	-0.29%
Student Attendance Estimates	20,659	20,359	20,225	-134	-0.66%
REVENUES					
Local					
Property Taxes - Current	\$ 118,707,866	\$ 104,917,879	\$ 113,127,193	\$ 8,209,314	7.82%
Property Taxes - Delinquent	500,000	100,000	500,000	400,000	400.00%
Penalty and Interest	850,000	850,000	850,000	-	0.00%
Athletic Revenue	341,000	341,000	341,000	-	0.00%
Tuition	705,000	752,745	705,000	(47,745)	-6.34%
Rental of Facilities	115,000	115,000	115,000	-	0.00%
Interest on Investments	2,500,000	4,400,000	3,200,000	(1,200,000)	-27.27%
Other Local Revenue	511,651	2,849,453	511,651	(2,337,802)	-82.04%
Total	124,230,517	114,326,077	119,349,844	5,023,767	4.39%
State					
Foundation/Per Capita	75,136,502	112,076,078	104,226,097	(7,849,981)	-7.00%
TRS On-Behalf	12,851,086	12,851,086	14,331,102	1,480,016	11.52%
Other State Revenues	-	-	-	-	0.00%
Total	87,987,588	124,927,164	118,557,199	-6,369,965	-5.10%
Federal					
Indirect Cost	3,900,000	3,400,000	1,089,104	(2,310,896)	-67.97%
Other Federal Revenue	0	100,000	-	(100,000)	-100.00%
ROTC	225,000	274,837	225,000	(49,837)	-18.13%
SHARS	5,800,000	1,000,000	2,500,000	1,500,000	150.00%
Total	9,925,000	4,774,837	3,814,104	(960,733)	-20.12%
Operating Transfers & Other Resources					
GASB 87/96 Assets	-	2,298,931	-	(2,298,931)	-100.00%
Operating Transfers In	0	331,838	-	(331,838)	-100.00%
Total	0	2,630,769	-	(2,630,769)	-100.00%
Total Revenues	222,143,105	246,658,847	241,721,147	(4,937,700)	-2.00%
Total Expenditures and Uses	\$ 229,743,809	\$ 235,428,657	\$ 250,899,556	\$ 15,473,554	6.57%
Revenues Over(Under) Expend and (Uses)	(7,600,704)	11,230,190	(9,178,409)		
Estimated Fund Balance (July 1)	69,221,622	69,221,622	80,451,812		
Estimated Ending Fund Balance (June 30)	\$ 61,620,918	\$ 80,451,812	\$ 71,273,403		
Percent of Operating Expenditures & Other Uses	26.82%	34.17%	28.41%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
JULY 1, 2024 THROUGH JUNE 30, 2025**

		2023--24	2023-24	2024-25	2024-25	2024-25
		Adopted Budget	Revised Budget	Adopted Budget	Change from 2023-24 Revised Budget	Percent Increase/(Decrease) over 2023-24 Revised Budget
EXPENDITURES						
11	Instruction					
	Payroll	\$ 125,477,189	\$ 122,679,416	\$ 133,735,903	\$ 11,056,487	9.01%
	Professional & Contracted Services	1,447,273	982,530	1,425,231	442,701	45.06%
	Supplies & Materials	3,802,149	4,093,630	3,770,997	(322,633)	-7.88%
	Other Operating Costs	561,103	645,726	567,901	(77,825)	-12.05%
	Capital Outlay	2,500	68,989	-	(68,989)	-100.00%
	Total	131,290,214	128,470,291	139,500,032	11,029,741	8.59%
12	Instructional Resources & Media					
	Payroll	2,396,707	2,386,577	2,594,183	207,606	8.70%
	Professional & Contracted Services	157,700	159,860	162,700	2,840	1.78%
	Supplies & Materials	390,213	472,340	382,659	(89,681)	-18.99%
	Other Operating Costs	13,500	13,899	14,500	601	4.32%
	Capital Outlay	-	-	-	-	0.00%
	Total	2,958,120	3,032,676	3,154,042	121,366	4.00%
13	Staff Development					
	Payroll	4,097,889	4,186,478	7,572,314	3,385,836	80.88%
	Professional & Contracted Services	276,746	298,524	236,887	(61,637)	-20.65%
	Supplies & Materials	143,607	184,400	137,660	(46,740)	-25.35%
	Other Operating Costs	272,488	334,901	260,112	(74,789)	-22.33%
	Capital Outlay	-	-	-	-	0.00%
	Total	4,790,730	5,004,303	8,206,973	3,202,670	64.00%
21	Instructional Administration					
	Payroll	3,691,458	3,675,937	4,207,303	531,366	14.46%
	Professional & Contracted Services	40,079	53,545	41,819	(11,726)	-21.90%
	Supplies & Materials	80,557	149,788	88,868	(60,920)	-40.67%
	Other Operating Costs	100,438	105,218	116,934	11,716	11.13%
	Capital Outlay	-	-	-	-	0.00%
	Total	3,912,532	3,984,488	4,454,924	470,436	11.81%
23	School Administration					
	Payroll	13,517,006	13,492,031	14,856,303	1,364,272	10.11%
	Professional & Contracted Services	39,717	49,952	43,850	(6,102)	-12.22%
	Supplies & Materials	66,475	112,724	71,939	(40,785)	-36.18%
	Other Operating Costs	83,576	125,815	90,630	(35,185)	-27.97%
	Capital Outlay	-	-	-	-	0.00%
	Total	13,706,774	13,780,522	15,062,722	1,282,200	9.30%
31	Guidance & Counseling					
	Payroll	10,372,432	10,330,726	11,126,340	795,614	7.70%
	Professional & Contracted Services	64,977	70,625	57,940	(12,685)	-17.96%
	Supplies & Materials	724,679	708,288	734,833	26,545	3.75%
	Other Operating Costs	38,970	46,507	30,219	(16,288)	-35.02%
	Capital Outlay	-	-	-	-	0.00%
	Total	11,201,058	11,156,146	11,949,332	793,186	7.11%

32	Social Services					
	Payroll	343,247	333,247	440,641	107,394	32.23%
	Professional & Contracted Services	-	85,000	-	(85,000)	-100.00%
	Supplies & Materials	-	-	-	-	0.00%
	Other Operating Costs	-	2,655	-	-	0.00%
	Capital Outlay	-	-	-	-	0.00%
	Total	343,247	420,902	440,641	22,394	5.32%
33	Health Services					
	Payroll	3,158,131	3,138,136	3,359,629	221,493	7.06%
	Professional & Contracted Services	8,500	8,650	8,500	(150)	-1.73%
	Supplies & Materials	72,045	79,229	76,612	(2,617)	-3.30%
	Other Operating Costs	4,830	4,877	6,455	1,578	32.36%
	Capital Outlay	-	-	-	-	0.00%
	Total	3,243,506	3,230,892	3,451,196	220,304	6.82%
34	Student Transportation					
	Payroll	5,549,486	5,821,973	6,480,196	658,223	11.31%
	Professional & Contracted Services	139,350	357,820	159,617	(198,203)	-55.39%
	Supplies & Materials	752,655	859,559	755,350	(104,209)	-12.12%
	Other Operating Costs	(151,890)	(81,744)	(211,500)	(129,756)	158.73%
	Capital Outlay	100,000	124,300	100,000	(24,300)	-19.55%
	Total	6,389,601	7,081,908	7,283,663	201,755	2.85%
36	Co-Curricular Activities					
	Payroll	3,953,824	3,773,590	3,805,808	32,218	0.85%
	Professional & Contracted Services	485,017	500,656	475,082	(25,574)	-5.11%
	Supplies & Materials	930,621	1,043,894	794,556	(249,338)	-23.89%
	Other Operating Costs	1,271,844	1,474,517	1,255,504	(219,013)	-14.85%
	Capital Outlay	-	19,305	-	(19,305)	-100.00%
	Total	6,641,306	6,811,962	6,330,950	-481,012	-7.06%
41	General Administration					
	Payroll	6,799,494	6,581,441	7,043,963	462,522	7.03%
	Professional & Contracted Services	813,785	725,518	703,525	(21,993)	-3.03%
	Supplies & Materials	370,358	324,821	357,465	32,644	10.05%
	Other Operating Costs	535,966	605,662	517,142	(88,520)	-14.62%
	Capital Outlay	-	-	-	-	0.00%
	Total	8,519,603	8,237,442	8,622,095	384,653	4.67%
51	Plant Maintenance & Operations					
	Payroll	14,622,690	14,443,997	14,972,286	528,289	3.66%
	Professional & Contracted Services	6,725,945	7,712,772	7,022,265	(690,507)	-8.95%
	Supplies & Materials	1,790,299	1,895,333	1,788,045	(107,288)	-5.66%
	Other Operating Costs	3,789,530	3,895,388	4,750,324	854,936	21.95%
	Capital Outlay	214,500	260,256	214,500	(45,756)	-17.58%
	Total	27,142,964	28,207,746	28,747,420	539,674	1.91%
52	Security					
	Payroll	961,198	1,927,912	3,622,466	1,694,554	87.90%
	Professional & Contracted Services	1,322,185	1,328,654	1,323,127	(5,527)	-0.42%
	Supplies & Materials	144,799	77,858	48,000	(29,858)	-38.35%
	Other Operating Costs	-	7,800	31,393	23,593	302.47%
	Capital Outlay	31,393	28,893	31,393	2,500	8.65%
	Total	2,459,575	3,371,117	5,056,379	1,685,262	49.99%
53	Data Processing					
	Payroll	3,192,212	3,314,313	3,733,465	419,152	12.65%
	Professional & Contracted Services	1,324,642	780,244	1,256,307	476,063	61.01%
	Supplies & Materials	715,406	814,800	744,370	(70,430)	-8.64%
	Other Operating Costs	42,000	33,000	42,000	9,000	27.27%
	Capital Outlay	78,064	1,573,864	66,064	(1,507,800)	-95.80%
	Total	5,352,324	6,516,221	5,842,206	-674,015	-10.34%

61	Community Services					
	Payroll	178,372	169,622	180,674	11,052	6.52%
	Professional & Contracted Services	26,100	32,980	26,100	(6,880)	-20.86%
	Supplies & Materials	114,500	116,244	114,700	(1,544)	-1.33%
	Other Operating Costs	12,500	18,896	12,750	(6,146)	-32.53%
	Capital Outlay	-	7,675	-	(7,675)	-100.00%
	Total	331,472	345,417	334,224	-11,193	-3.24%
71	Debt Service					
	Debt Service	9,783	1,312,049	253,440	(1,058,609)	-80.68%
	Total	9,783	1,312,049	253,440	(1,058,609)	-80.68%
81	Capital Outlay					
	Payroll	50,000	20,000	30,000	10,000	50.00%
	Capital Outlay	-	23,875	235,000	211,125	884.29%
	Total	50,000	43,875	265,000	221,125	503.99%
91	Recapture					
	Purchase of Attendance Credits	-	-	515,318	515,318	-100.00%
	Total	-	-	515,318	515,318	-100.00%
93	Payments to Fiscal Agent					
	Other Operating Costs	577,000	577,000	577,000	0	0.00%
	Total	577,000	577,000	577,000	0	0.00%
95	Payments to JJAEP					
	Professional & Contracted Services	20,000	16,931	20,000	3,069	18.13%
	Total	20,000	16,931	20,000	3,069	18.13%
99	Other Intergovernmental Charges					
	Professional & Contracted Services	804,000	826,769	832,000	5,231	0.63%
	Total	804,000	826,769	832,000	5,231	0.63%
00	Operating Transfers	-	3,000,000	-	(3,000,000)	-100.00%
	TOTAL EXPENDITURES	\$ 229,743,809	\$ 235,428,657	\$ 250,899,556	\$ 15,473,554	6.57%

All Functions

Payroll	198,361,335	196,275,396	217,761,473	21,486,077	10.95%
Professional & Contracted Services	13,469,016	13,741,261	14,310,268	569,007	4.14%
Supplies & Materials	10,098,363	10,932,908	9,866,054	(1,066,854)	-9.76%
Other Operating Costs	7,378,855	8,059,886	8,061,364	1,478	0.02%
Debt Service	9,783	1,312,049	253,440	(1,058,609)	-80.68%
Capital Outlay	426,457	2,107,157	646,957	(1,460,200)	-69.30%
Operating Transfers	-	3,000,000	-	(3,000,000)	-100.00%
Totals	\$ 229,743,809	\$ 235,428,657	\$ 250,899,556	\$ 15,470,899	6.57%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
JULY 1, 2024 THROUGH JUNE 30, 2025**

	2023-24	2023-24	2024-25	2024-25	2024-25
	Adopted Budget	Revised Budget	Adopted Budget	Change from 2023-24 Revised Budget	Percent Increase/(Decrease) over 2023-24 Revised Budget
Property Value Estimates	\$ 15,168,903,486	\$ 14,652,836,121	\$ 15,825,063,011	\$ 1,172,226,890	8.00%
Tax Rate to Fund Operations	\$ 0.4139	\$ 0.4139	\$ 0.4139	\$ -	0.00%
Student Attendance Estimates	20,659	20,359	20,225	-134	-0.66%
REVENUES					
Local					
Property Taxes - Current	\$ 58,664,388	\$ 55,077,167	\$ 59,303,340	\$ 4,226,173	7.67%
Property Taxes - Delinquent	180,000	180,000	180,000	-	0.00%
Penalty and Interest	170,000	170,000	170,000	-	0.00%
Interest on Investments	910,000	1,700,000	800,000	(900,000)	-52.94%
Total	59,924,388	57,127,167	60,453,340	3,326,173	5.82%
State					
IFA/EDA	1,712,340	4,000,000	7,858,809	3,858,809	96.47%
Total	1,712,340	4,000,000	7,858,809	3,858,809	96.47%
Bond Issuance	-	2,233,996	-	(2,233,996)	-100.00%
Total Revenues	61,636,728	63,361,163	68,312,149	4,950,986	7.81%
EXPENDITURES					
Debt Service					
Principal	38,615,000	34,415,000	32,325,000	(2,090,000)	-6.07%
Principal Prepayment	5,300,000	-	7,500,000	7,500,000	0.00%
Interest	22,910,083	26,341,319	28,225,188	1,883,869	7.15%
Other Debt Service Fees	30,000	30,000	30,000	-	0.00%
Total Expenditures	66,855,083	60,786,319	68,080,188	7,293,869	12.00%
Increase / (Decrease) In Fund Balance	(5,218,355)	2,574,844	231,961		
Fund Balance - July 1 (Beginning)	34,672,373	34,672,373	37,247,217		
Fund Balance - June 30 (Ending)	\$ 29,454,018	\$ 37,247,217	\$ 37,479,178		
Percent of Operating Expenditures	44.06%	61.28%	55.05%		
August Debt Service Payment	11,446,864.00	14,112,594.00	13,350,644.00	***	
Estimated Fund Balance 8/31	\$ 18,007,154.00	\$ 23,134,623.00	\$ 24,128,534.00		
Percent of Operating Expenditures	23.00%	30.89%	29.63%		

***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, 2024 THROUGH JUNE 30, 2025**

	2023--24	2023-24	2024-25	2024-25	2024-25
	Adopted Budget	Revised Budget	Adopted Budget	Change from 2023-24 Revised Budget	Percent Increase/(Decrease) over 2023-24 Revised Budget
REVENUES					
Local					
Student Breakfast	\$ 146,078	\$ 121,537	\$ 113,584	\$ (7,953)	-6.54%
Student Lunch	1,535,092	1,333,626	1,246,212	(87,414)	-6.55%
Other	1,236,781	1,050,678	966,445	(84,233)	-8.02%
Interest on Investments	5,000	340,093	200,000	(140,093)	-41.19%
Total	2,922,951	2,845,934	2,526,241	(319,693)	-11.23%
State					
State Matching	60,000	60,000	60,000	-	0.00%
TRS On-Behalf	225,000	280,000	280,000	-	0.00%
Total	285,000	340,000	340,000	-	0.00%
Federal					
Federal Breakfast/Lunch Reimb.	7,843,002	8,488,992	8,555,092	66,100	0.78%
USDA Commodities	1,000,000	1,068,882	1,183,759	114,877	10.75%
Total	8,843,002	9,557,874	9,738,851	180,977	1.89%
Total Revenues	12,050,953	12,743,808	12,605,092	(138,716.00)	-1.09%
EXPENDITURES					
Food Service					
Payroll	5,700,000	6,099,823	6,113,146	13,323	0.22%
Contracted Services	84,836	134,545	83,263	(51,282)	-38.12%
Supplies and Materials	6,412,998	6,416,226	6,352,683	(63,543)	-0.99%
Other Operating Costs	14,000	14,500	6,000	(8,500)	-58.62%
Capital Outlay	53,000	1,308,144	50,000	(1,258,144)	-96.18%
Total Expenditures	12,264,834	13,973,238	12,605,092	(1,368,146)	-9.79%
Increase / (Decrease) In Fund Balance	(213,881)	(1,229,430)	-		
Fund Balance July 1 (Beginning)	5,897,075	5,897,075	4,667,645		
Fund Balance - June 30 (Ending)	\$ 5,683,194	\$ 4,667,645	\$ 4,667,645		
Percent of Operating Expenditures	46.34%	33.40%	37.03%		

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
2024-25 BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Adopted 2024-25 Budget	Adopted 2024-25 Budget Per Student	Percent of Total	2023-24 Revised Budget	2023-24 Per Student	Percent of Total
Instruction	\$151,438,046	\$6,835	45.67%	\$136,514,203	\$6,126	44.01%
Instructional Support	41,689,765	1,882	12.57%	39,384,911	1,767	12.70%
Central Administration	8,622,095	389	2.60%	8,237,442	370	2.66%
District Operations	59,534,759	2,687	17.95%	59,150,230	2,655	19.07%
Debt Service	68,333,628	3,084	20.61%	62,098,368	2,787	20.02%
Other Functions	1,966,542	89	0.59%	4,803,061	216	1.55%
	<u>\$331,584,836</u>	<u>\$14,965</u>	<u>100.00%</u>	* <u>\$310,188,214</u>	<u>\$13,920</u>	<u>100.00%</u>

Note:	2023-24	2024-25
-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 17, 2024

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 Recapture Payments