



Birdville ISD

6125 East Belknap • Haltom City, Texas 76117
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2009-2010 Annual Budget

For the Period

July 1, 2009 to June 30, 2010

"Learning for All - *Whatever it takes*"

2009-2010 Budget

BIRDVILLE INDEPENDENT SCHOOL DISTRICT

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

BUDGET FOR THE YEAR 2009-2010

July 1, 2009 to June 30, 2010

BOARD OF TRUSTEES

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Dr. Lane Ledbetter	Associate Superintendent for Instruction
Dr. Quentin Burnett	Associate Superintendent for Finance
Julie Wallace	Executive Director of Technology

Document Prepared By:

Katie Bowman, CPA

Director of Business

2009-2010 Budget

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BIRDVILLE INDEPENDENT SCHOOL DISTRICT

The Honorable Board of Trustees
Birdville ISD

Dear Board Members:

The proposed 2009-2010 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, 2009 to June 30, 2010. 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 2009-2010 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.
- **Appendix** – Provides a glossary of terms, salary information and school calendars.

2009-2010 Budget

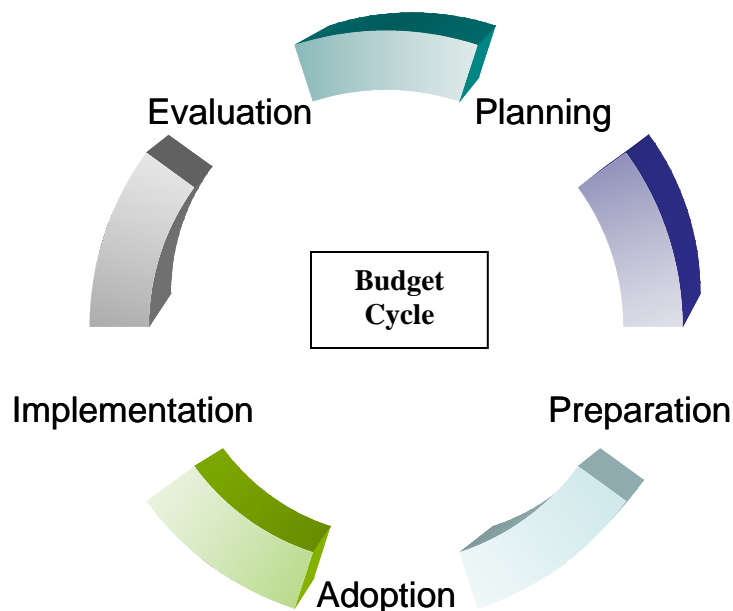
Budget Development Process

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.



2009-2010 Budget

Budget Calendar

The preparation, adoption and revision of the budget are the result of a process covering the entire year. The following is the budget calendar for the 2009-2010 fiscal year.

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

Mission Statement

We engage and encourage students and staff every day through meaningful work in a safe and caring environment.

Vision

All students succeed in a future they create.

Beliefs

- Every student is uniquely capable and deserves to learn each day.
- Meaningful work engages students in profound learning.
- Personal commitment to quality from everyone in the learning organization creates student and staff success.
- Trusting relationships in a safe and caring environment are vital to an innovative learning organization.
- Student success requires community support and engagement.
- Quality public schools build and preserve a healthy democratic society.

Strategic Goals

The Strategic Plan of the District is adopted by the Board of Trustees. The following is a summary of the recommend plan.

Goal I – Student Achievement: All students will exceed state and national standards in all subject areas.

Objective A: The percent of students passing TAKS will increase annually by an incremental amount necessary to reach the target of 90% in all subjects and student groups.

Objective B: The percent of students achieving commended performance on TAKS will increase annually by a minimum of five percentage points in all subjects.

Objective C: Seventy percent of graduating seniors will have taken the SAT or ACT and 60% will exceed the national average score.

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Objective D: Fifty percent of graduating seniors will have completed at least one AP course. Ninety-five percent of students will take the AP exam in each AP course for which they are enrolled. Seventy percent of tested AP students will score 3 or higher on at least one exam.

Objective E: The high school completion rate of all students in all student groups will be 95%.

Objective F: Two percent of graduating seniors will attain National Merit recognition.

Objective G: Eighty percent of first grade students and ninety percent of second grade students will demonstrate reading comprehension at grade level.

Goal II – Safe and Secure Schools: All classrooms, schools and facilities will be safe, secure, and nurturing places for students, staff and parents.

Objective A: The district will report no work days lost due to job-related accidents. The number of student accidents resulting in injury will be reduced by 10% each year.

Objective B: Seventy-five percent of the district's employees will participate in a district-sponsored or other wellness program.

Objective C: Employee attendance rate will exceed 97%. Student attendance rate will exceed 96%.

Objective D: The number of serious student discipline offenses (Level IV, Student Code of Conduct) will be reduced by five percent each year.

Objective E: Ninety percent of students, parents and staff will consider their campus safe.

Objective F: Eighty percent of students in grades 7-12 will participate in at least one extracurricular activity.

Objective G: Teacher engagement will increase by .10 mean score annually as measured by the Gallup Q 12 Organizational Health Survey.

Goal III – Efficient and Effective Operations: BISD staff will implement systemic and systematic improvement practices in all departments and on all campuses.

Objective A: All district departments and campuses will demonstrate Proficient or Advanced levels of continuous improvement implementation as measured by district systems checklists.

Objective B: All departments and campuses will demonstrate annually at least a ninety percent level of stakeholder satisfaction.

Objective C: The district will receive annually the highest possible performance rating (Superior Achievement) from the Financial Integrity Rating System of Texas (FIRST).

Objective D: The district will maintain Maintenance and Operating reserve funds equaling at least twenty percent of the district's Maintenance and Operating budget.

Objective E: District, departmental and campus budgets will align with district goals.

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Objective F: The implementation of voter-approved projects in the Long Range Facilities Plan will meet the scope of projects, schedules, and budget.

Objective G: The Long Range Facilities Plan will meet changing educational needs and condition of facilities.

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 2009-2010 revenue budget were:

Average Daily Attendance	21,279 –an increase from 2008-09
Current Tax Collections	98%
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 52% of the District's total budget. Budgeted taxes for 2009-2010 amount to \$101,459,800 and is split between the maintenance and operations (\$75,348,005) and the debt service fund (\$26,111,795). State foundation program aid accounts for \$66,835,759 of the total general fund revenue of \$157,466,656. In addition, \$8,031,503 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.

81st State Legislative Session

House Bill 3646 was passed by both the Texas House and Senate during the 81st Legislative Session. Based on the current interpretation of the bill, the District will receive around \$4 million in additional revenue in the General Fund. At the time of the preparation of this document, the bill had not been signed by the Governor. If and when the bill is signed by the Governor, it will still have to be approved by the Federal Government since the bill has been funded with federal stimulus funds.

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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 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 2005	Tax Roll 2006	Tax Roll 2007	Tax Roll 2008	Tax Roll 2009
Certified Value	\$6,481,978,969	\$6,769,623,280	\$7,056,288,961	\$7,558,257,020	\$7,464,425,651*
CPTD Value	\$6,284,425,100	\$6,494,053,394	\$6,845,303,942	\$7,351,273,358	N/A*

*The 2009 tax roll information is based on estimates received by TAD in June 2009. Certified values will be received around July 25, 2009. The Comptroller's Certified Value for the 2009 tax roll will be received in the spring of 2010.

Tax Rates

The District levies taxes on properties within the limits of Birdville ISD. The proposed total tax rate for 2009-2010 is \$1.405 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.

Tax Rates

Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Proposed 2009-10
Maintenance & Operations	\$ 1.4650	\$ 1.3390	\$ 1.0400	\$ 1.0400	\$ 1.0400
Interest & Sinking	<u>.1520</u>	<u>.2260</u>	<u>.3650</u>	<u>.3700</u>	<u>.3650</u>
Total Tax Rate	\$ 1.6170	\$ 1.5650	\$ 1.4050	\$ 1.4100	\$ 1.4050

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Student Enrollment

Student enrollment trends are reviewed on a six weeks basis by the Administration of the District. Birdville ISD enrollment increased during fiscal year 2008-2009 due to a new open enrollment policy and an unexpected increase in student enrollment. A slight increase is expected for fiscal year 2009-2010 from an expanded pre-K program. The District utilizes the services of School District Strategies, Inc. for demographic projections.

The District will be completing three major construction projects in the Fall of 2009: extensive renovations at Haltom High School, the replacement of Richland High School, and the new Birdville Center of Technology and Advanced Learning.

Student Data Review

<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>
Enrollment	22,412	21,988	21,947	22,370	22,399
ADA	20,878	20,819	20,513	21,019	21,279

2009-2010 Budget

Contact Information

Anyone with questions regarding the budget or this budget document can contact Katie Bowman, Director of Business 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.

Quentin S. Burnett, PhD.
Associate Superintendent for Finance

Katie Bowman, CPA
Director of Business

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2009-2010 Budget

Financial Section

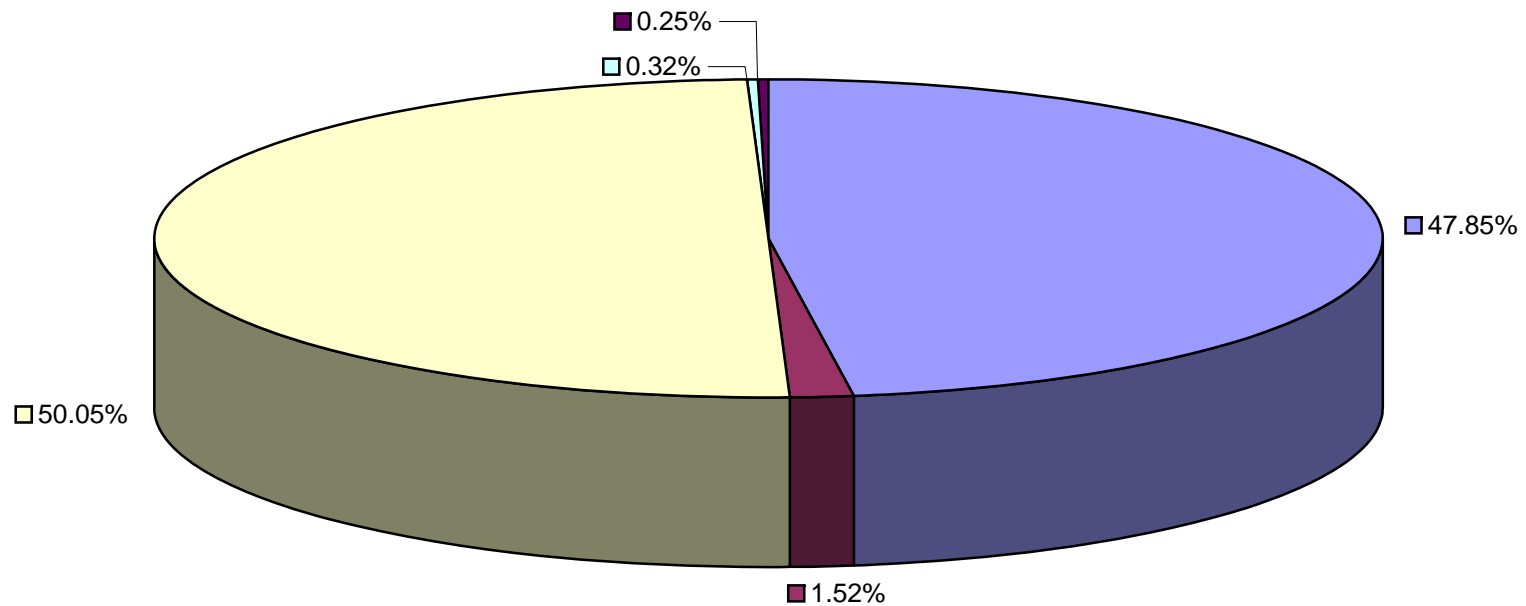
BIRDVILLE INDEPENDENT SCHOOL DISTRICT
COMBINED SUMMARY - GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2009 THROUGH JUNE 30, 2010

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	\$ 7,464,425,651		\$ 7,464,425,651	\$ 7,464,425,651
Tax Rate to Fund Operations	\$ 1.0400		\$ 0.3650	\$ 1.4050
Student Attendance Estimates	21,279		21,279	21,279
REVENUES				
Property Tax Revenue	\$ 75,348,005	\$ -	\$ 26,111,795	\$ 101,459,800
Other Local Revenue	2,391,500	4,099,700	100,000	6,591,200
State Program Revenues	78,815,151	258,000	320,000	79,393,151
Federal Program Revenues	511,000	5,331,000	-	5,842,000
Total Revenues	157,065,656	9,688,700	26,531,795	193,286,151
EXPENDITURES				
Current:				
11 Instruction	98,313,046			98,313,046
12 Instructional Resources & Media	2,644,418			2,644,418
13 Staff Development	921,538			921,538
21 Instructional Administration	2,490,462			2,490,462
23 School Administration	10,147,965			10,147,965
31 Guidance and Counseling	5,492,997			5,492,997
32 Social Services	155,712			155,712
33 Health Services	2,291,338			2,291,338
34 Student Transportation	3,977,465			3,977,465
35 Food Service	-	9,829,600		9,829,600
36 Co-Curricular Activities	4,708,174			4,708,174
41 General Administration	4,570,609			4,570,609
51 Plant Maintenance & Operations	17,401,646			17,401,646
52 Security	615,078			615,078
53 Data Processing	2,263,661			2,263,661
61 Community Service	229,765			229,765
71 Debt Service	676,555		27,448,257	28,124,812
81 Capital Outlay	-			-
95 JJAEP	112,500			112,500
97 Tax Increment Financing	121,500			121,500
99 Other Intergovernmental Charges	650,000			650,000
Total Expenditures	157,784,429	9,829,600	27,448,257	195,062,286
Increase / (Decrease) In Fund Balance	(718,773)	(140,900)	(916,462)	(1,776,135)
Other Resources / (Uses)				
Other Resources	401,000	-	-	401,000
Operating Transfers (Out)	(60,000)	-	-	(60,000)
Net Increase / (Decrease) In Fund Balance	(377,773)	(140,900)	(916,462)	(1,435,135)
Fund Balance - July 1 (Beginning)	42,774,941	2,051,517	5,757,251	50,583,709
Fund Balance - June 30 (Ending)	\$ 42,397,168	\$ 1,910,617	\$ 4,840,789	49,148,574
Percent of Operating Expenditures	26.86%	19.44%	17.64%	

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND BUDGET
JULY 1, 2009 THROUGH JUNE 30, 2010**

	2008-2009 Adopted Budget	2008-2009 Revised Budget	2009-2010 Proposed Budget	2009-2010 Change From 08-09 Revised Budget	Incr / (Decr) Over Prior Year Revised Budget
Property Value Estimates	\$ 7,239,391,080	\$ 7,576,055,149	\$ 7,464,425,651	\$ (111,629,498)	-1.47%
Tax Rate to Fund Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ -	0.00%
Student Attendance Estimates	20,658	21,019	21,279	260	1.24%
REVENUES					
Local					
Property Taxes - Current	\$ 71,521,283	\$ 74,931,217	\$ 73,887,855	\$ (1,043,362)	-1.39%
Property Taxes - Delinquent	810,150	810,150	810,150	-	0.00%
Penalty and Interest	650,000	650,000	650,000	-	0.00%
Athletic Revenue	375,000	450,000	450,000	-	0.00%
Tuition	96,500	246,500	381,500	135,000	54.77%
Rental of Facilities	100,000	110,000	110,000	-	0.00%
Interest on Investments	1,928,500	1,130,000	1,250,000	120,000	10.62%
Other Local Revenue	200,000	200,000	200,000	-	0.00%
Total	75,681,433	78,527,867	77,739,505	(788,362)	-1.00%
State					
Foundation/Per Capita	62,690,763	63,519,407	66,835,759	3,316,352	5.22%
Expected Add'l Revenue from HB3646			3,912,593	3,912,593	100.00%
TRS On-Behalf	7,757,199	8,031,503	8,031,503	-	0.00%
Other State Revenues		35,296	35,296	-	0.00%
Total	70,447,962	71,586,206	78,815,151	7,228,945	10.10%
Federal					
Indirect Cost	115,000	170,000	200,000	30,000	17.65%
Other Federal Revenue	200,000	240,000	240,000	-	0.00%
SHARS	70,000	65,000	65,000	-	0.00%
MAC	25,000	6,000	6,000	-	0.00%
Total	410,000	481,000	511,000	30,000	6.24%
Operating Transfers & Other Resources					
Operating Leases	466,000	466,000	401,000	(65,000)	-13.95%
Operating Transfers In	2,400,000	2,525,048	-	(2,525,048)	-100.00%
Total	2,866,000	2,991,048	401,000	(2,590,048)	-86.59%
Total Revenues	149,405,395	153,586,121	157,466,656	3,880,535	2.53%

2009-2010 Proposed General Fund Revenue



■ Property Tax Revenue ■ Other Local Revenue ■ State Revenue ■ Federal Revenue ■ Other Resources

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND BUDGET - EXPENDITURES
JULY 1, 2009 THROUGH JUNE 30, 2010

	2008-2009 Adopted Budget	2008-2009 Revised Budget	2009-2010 Proposed Budget	2009-2010 Change From 08-09 Revised Budget	Percent Incr (decr) over 08-09
EXPENDITURES					
11 Instruction					
Payroll	91,883,491	92,700,000	94,575,595	1,875,595	2.02%
Professional & Contracted Services	949,056	908,661	947,184	38,523	4.24%
Supplies and Materials	2,765,064	3,120,561	2,556,285	(564,276)	-18.08%
Other Operating Costs	308,676	392,369	233,982	(158,387)	-40.37%
Capital Outlay	-	46,445	-	(46,445)	-100.00%
Total	95,906,287	97,168,036	98,313,046	1,145,010	1.18%
12 Instructional Resources & Media					
Payroll	2,084,089	2,075,000	2,118,847	43,847	2.11%
Professional & Contracted Services	179,519	174,394	179,719	5,325	3.05%
Supplies and Materials	347,504	351,142	339,752	(11,390)	-3.24%
Other Operating Costs	5,600	8,908	6,100	(2,808)	-31.52%
Capital Outlay	-	-	-	-	0.00%
Total	2,616,712	2,609,444	2,644,418	34,974	1.34%
13 Staff Development					
Payroll	360,375	450,000	488,652	38,652	8.59%
Professional & Contracted Services	152,925	113,082	90,400	(22,682)	-20.06%
Supplies and Materials	53,300	62,247	75,300	13,053	20.97%
Other Operating Costs	200,502	251,530	267,186	15,656	6.22%
Capital Outlay	-	-	-	-	0.00%
Total	767,102	876,859	921,538	44,679	5.10%
21 Instructional Administration					
Payroll	2,332,780	2,360,000	2,408,728	48,728	2.06%
Professional & Contracted Services	29,570	24,428	25,716	1,288	5.27%
Supplies and Materials	18,500	15,500	20,050	4,550	29.35%
Other Operating Costs	22,218	48,860	35,968	(12,892)	-26.39%
Capital Outlay	-	-	-	-	0.00%
Total	2,403,068	2,448,788	2,490,462	41,674	1.70%
23 School Administration					
Payroll	9,600,451	9,800,000	10,000,480	200,480	2.05%
Professional & Contracted Services	54,000	60,610	57,000	(3,610)	-5.96%
Supplies and Materials	36,627	60,582	44,335	(16,247)	-26.82%
Other Operating Costs	49,300	59,472	46,150	(13,322)	-22.40%
Capital Outlay	-	-	-	-	0.00%
Total	9,740,378	9,980,664	10,147,965	167,301	1.68%
31 Guidance and Counseling					
Payroll	4,716,572	4,850,000	5,022,832	172,832	3.56%
Professional & Contracted Services	355,906	350,906	339,535	(11,371)	-3.24%
Supplies and Materials	60,143	64,850	87,105	22,255	34.32%
Other Operating Costs	26,175	26,468	43,525	17,057	64.44%
Capital Outlay	-	-	-	-	0.00%
Total	5,158,796	5,292,224	5,492,997	200,773	3.79%

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND BUDGET - EXPENDITURES
JULY 1, 2009 THROUGH JUNE 30, 2010

	2008-2009 Adopted Budget	2008-2009 Revised Budget	2009-2010 Proposed Budget	2009-2010 Change From 08-09 Revised Budget	Percent Incr (decr) over 08-09
32 Social Services					
Payroll	190,216	150,000	152,962	2,962	1.97%
Professional & Contracted Services	490	490	250	(240)	-48.98%
Supplies and Materials	1,250	1,250	2,500	1,250	100.00%
Other Operating Costs	1,250	1,250	-	(1,250)	-100.00%
Capital Outlay	-	-	-	-	0.00%
Total	193,206	152,990	155,712	2,722	1.78%
33 Health Services					
Payroll	2,187,011	2,085,000	2,157,035	72,035	3.45%
Professional & Contracted Services	15,500	27,500	36,700	9,200	33.45%
Supplies and Materials	83,080	81,994	82,752	758	0.92%
Other Operating Costs	14,526	14,526	14,851	325	2.24%
Capital Outlay	-	-	-	-	0.00%
Total	2,300,117	2,209,020	2,291,338	82,318	3.73%
34 Student Transportation					
Payroll	3,065,226	2,900,000	2,953,275	53,275	1.84%
Professional & Contracted Services	67,090	49,222	78,990	29,768	60.48%
Supplies and Materials	560,000	316,617	485,200	168,583	53.25%
Other Operating Costs	57,850	61,233	59,000	(2,233)	-3.65%
Capital Outlay	506,000	497,600	401,000	(96,600)	-19.41%
Total	4,256,166	3,824,672	3,977,465	152,793	3.99%
36 Co-Curricular Activities					
Payroll	2,466,080	2,915,000	3,160,969	245,969	8.44%
Professional & Contracted Services	240,074	252,703	253,762	1,059	0.42%
Supplies and Materials	629,189	605,442	609,972	4,530	0.75%
Other Operating Costs	615,931	908,163	683,468	(224,695)	-24.74%
Capital Outlay	3	6,003	3	(6,000)	-99.95%
Total	3,951,277	4,687,311	4,708,174	20,863	0.45%
41 General Administration					
Payroll	3,374,390	3,315,000	3,383,412	68,412	2.06%
Professional & Contracted Services	651,851	661,746	751,805	90,059	13.61%
Supplies and Materials	116,235	118,519	117,162	(1,357)	-1.14%
Other Operating Costs	295,301	318,713	318,230	(483)	-0.15%
Capital Outlay	-	-	-	-	0.00%
Total	4,437,777	4,413,978	4,570,609	156,631	3.55%
51 Plant Maintenance & Operations					
Payroll	9,087,462	9,230,000	9,535,352	305,352	3.31%
Professional & Contracted Services	5,546,929	5,429,322	6,071,552	642,230	11.83%
Supplies and Materials	1,188,089	1,188,089	1,238,614	50,525	4.25%
Other Operating Costs	334,128	308,572	367,028	58,456	18.94%
Capital Outlay	241,500	241,500	189,100	(52,400)	-21.70%
Total	16,398,108	16,397,483	17,401,646	1,004,163	6.12%

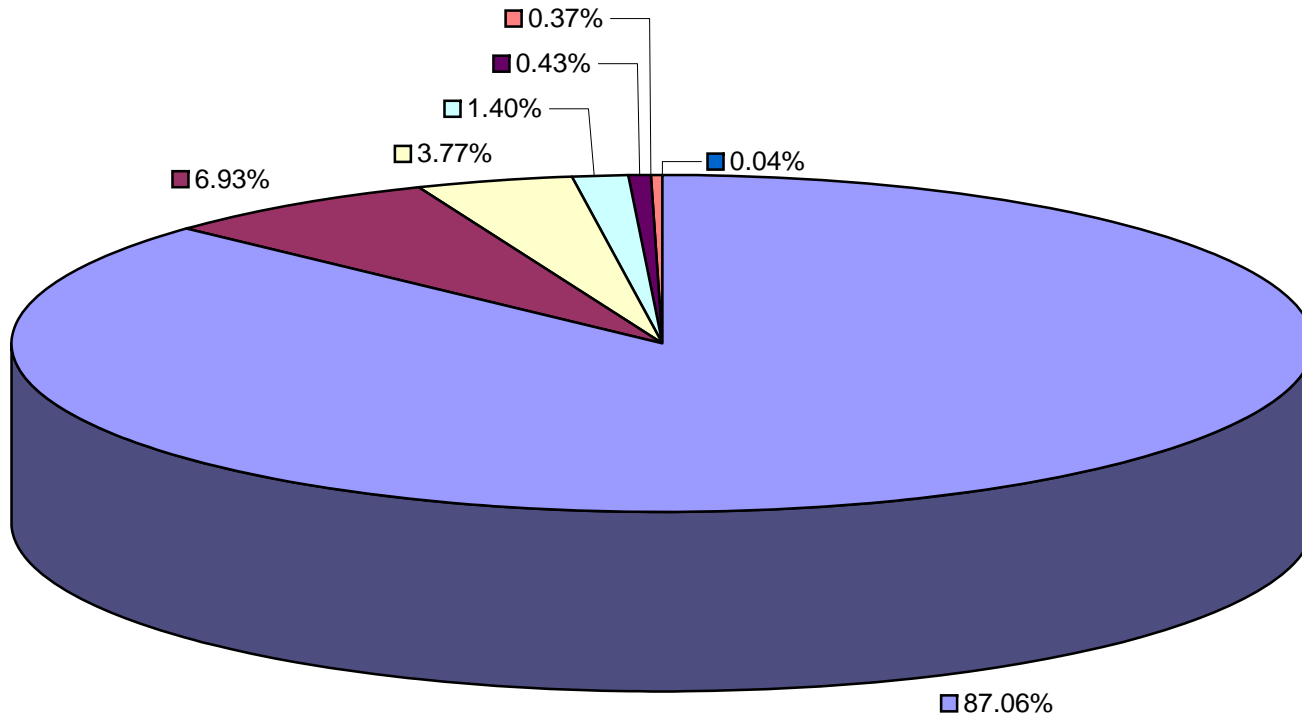
BIRDVILLE INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND BUDGET - EXPENDITURES
JULY 1, 2009 THROUGH JUNE 30, 2010

	2008-2009 Adopted Budget	2008-2009 Revised Budget	2009-2010 Proposed Budget	2009-2010 Change From 08-09 Revised Budget	Percent Incr (decr) over 08-09
52 Security					
Payroll	142,958	30,000	30,000	-	0.00%
Professional & Contracted Services	458,522	462,317	470,578	8,261	1.79%
Supplies and Materials	173,850	185,969	114,500	(71,469)	-38.43%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	775,330	678,286	615,078	(63,208)	-9.32%
53 Data Processing					
Payroll	1,204,676	1,290,000	1,316,679	26,679	2.07%
Professional & Contracted Services	829,924	793,124	832,182	39,058	4.92%
Supplies and Materials	169,200	201,453	95,000	(106,453)	-52.84%
Other Operating Costs	19,800	26,430	19,800	(6,630)	-25.09%
Capital Outlay	15,000	12,917	-	(12,917)	-100.00%
Total	2,238,600	2,323,924	2,263,661	(60,263)	-2.59%
61 Community Services					
Payroll	124,563	112,000	113,664	1,664	1.49%
Professional & Contracted Services	38,600	23,683	38,600	14,917	62.99%
Supplies and Materials	77,500	92,417	77,500	(14,917)	-16.14%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	1	1	1	-	0.00%
Total	240,664	228,101	229,765	1,664	0.73%
71 Debt Service					
Debt Service	527,050	519,550	676,555	157,005	30.22%
Total	527,050	519,550	676,555	157,005	30.22%
81 Capital Outlay					
Capital Outlay	24,375	1,023,328	-	(1,023,328)	-100.00%
Total	24,375	1,023,328	-	(1,023,328)	-100.00%
95 Payments to JJAEP					
Professional & Contracted Services	112,500	89,500	112,500	23,000	25.70%
Total	112,500	89,500	112,500	23,000	25.70%
97 Tax Increment Financing					
Other Operating Costs	115,000	121,500	121,500	-	0.00%
Total	115,000	121,500	121,500	-	0.00%
99 Other Intergovernmental Charges					
Professional & Contracted Services	625,000	625,000	650,000	25,000	4.00%
Total	625,000	625,000	650,000	25,000	4.00%
00 Operating Transfers	180,000	50,000	60,000	10,000	20.00%
TOTAL EXPENDITURES	152,967,513	155,720,658	157,844,429	2,123,771	1.36%

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND BUDGET - EXPENDITURES
JULY 1, 2009 THROUGH JUNE 30, 2010**

	2008-2009 Adopted Budget	2008-2009 Revised Budget	2009-2010 Proposed Budget	2009-2010 Change From 08-09 Revised Budget	Percent Incr (decr) over 08-09
<u>All Functions</u>					
Payroll	\$132,820,340	\$134,262,000	\$137,418,482	\$3,156,482	2.35%
Professional & Contracted Services	10,307,456	10,046,688	10,936,473	889,785	8.86%
Supplies and Materials	6,279,531	6,466,632	5,946,027	(520,605)	-8.05%
Other Operating Costs	2,066,257	2,547,994	2,216,788	(331,206)	-13.00%
Debt Service	527,050	519,550	676,555	157,005	30.22%
Capital Outlay	786,879	1,827,794	590,104	(1,237,690)	-67.71%
Operating Transfers	180,000	50,000	60,000	10,000	20.00%
	<u>\$152,967,513</u>	<u>\$155,720,658</u>	<u>\$157,844,429</u>	<u>\$2,123,771</u>	<u>1.36%</u>

2009-2010 Proposed General Fund Expenditures



<div>■</div> Payroll	<div>■</div> Professional & Contracted Services	<div>■</div> Supplies and Materials
<div>■</div> Other Operating Costs	<div>■</div> Debt Service	<div>■</div> Capital Outlay
<div>■</div> Operating Transfers		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET - SUMMARY
JULY 1, 2009 THROUGH JUNE 30, 2010**

	2008-2009 Adopted Budget	2008-2009 Revised Budget	2009-2010 Proposed Budget	2009-2010 Change From 08-09 Revised Budget	Percent Incr (decr) over 08- 09
REVENUES					
Local					
Student Breakfast	187,000	187,000	228,000	41,000	21.93%
Student Lunch	2,387,500	2,387,500	2,407,000	19,500	0.82%
Other	1,446,000	1,446,000	1,422,500	(23,500)	-1.63%
Interest on Investments	100,000	100,000	42,200	(57,800)	-57.80%
Total	4,120,500	4,120,500	4,099,700	(20,800)	-0.50%
State					
State Matching	68,000	68,000	68,000	-	0.00%
TRS On-Behalf	190,000	190,000	190,000	-	0.00%
Total	258,000	258,000	258,000	-	0.00%
Other Financing Sources					
Federal Breakfast/Lunch Reimb.	4,512,142	4,512,142	4,781,000	268,858	5.96%
USDA Commodities	394,000	394,000	550,000	156,000	39.59%
Total	4,906,142	4,906,142	5,331,000	424,858	8.66%
Total Revenues	9,284,642	9,284,642	9,688,700	404,058	4.35%
EXPENDITURES					
Food Service					
Payroll	4,377,000	4,377,000	4,477,000	100,000	2.28%
Contracted Services	565,000	565,000	615,600	50,600	8.96%
Supplies and Materials	4,382,574	4,382,574	4,473,000	90,426	2.06%
Other Operating Costs	83,935	83,935	84,000	65	0.08%
Capital Outlay	546,000	746,000	180,000	(566,000)	-75.87%
Total Expenditures	9,954,509	10,154,509	9,829,600	(324,909)	-3.20%
Increase / (Decrease) In Fund Balance	(669,867)	(869,867)	(140,900)	728,967	-83.80%
Fund Balance - July 1 (Beginning)	2,921,384	2,921,384	2,051,517	(869,867)	-29.78%
Fund Balance - June 30 (Ending)	\$ 2,251,517	\$ 2,051,517	\$ 1,910,617	\$ (140,900)	-6.87%
Percent of Operating Expenditures	22.62%	20.20%	19.44%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
PROPOSED DEBT SERVICE FUND BUDGET
JULY 1, 2009 THROUGH JUNE 30, 2010**

	2008-2009 Adopted Budget	2008-2009 Revised Budget	2009-2010 Proposed Budget	2009-2010 Change From 08-09 Revised Budget	Percent Incr (decr) over 08- 09
Property Value Estimates	\$ 7,239,391,080	\$ 7,558,257,020	\$ 7,464,425,651	\$ (93,831,369)	-1.24%
Tax Rate to Fund Operations	\$ 0.3700	\$ 0.3700	\$ 0.3650	\$ (0.005)	-1.35%
Student Attendance Estimates	20,658	21,019	21,279	260	1.24%
REVENUES					
Local					
Property Taxes - Current	\$ 25,445,072	\$ 26,658,222	\$ 25,931,795	\$ (726,427)	-2.72%
Property Taxes - Delinquent	80,000	80,000	80,000	-	0.00%
Penalty and Interest	100,000	100,000	100,000	-	0.00%
Interest on Investments	100,000	100,000	100,000	-	0.00%
Total	25,725,072	26,938,222	26,211,795	(726,427)	-2.70%
State					
IFA/EDA	946,566	1,019,000	320,000	(699,000)	-68.60%
Total	946,566	1,019,000	320,000	(699,000)	-68.60%
Total Revenues	26,671,638	27,957,222	26,531,795	(1,425,427)	-5.10%
EXPENDITURES					
Debt Service					
Principal	16,516,377	16,581,377	17,643,899	1,062,522	6.41%
Interest	10,211,663	9,829,623	9,774,358	(55,265)	-0.56%
Other Debt Service Fees	30,000	89,000	30,000	(59,000)	-66.29%
Total Expenditures	26,758,040	26,500,000	27,448,257	948,257	3.58%
Other Resources / (Uses)					
Other Resources	-	4,812,526	-	(4,812,526)	-100.00%
Other Uses	-	(4,891,689)	-	4,891,689	-100.00%
Total Other Resources / (Uses)	-	(79,163)	-	79,163	-100.00%
Increase / (Decrease) In Fund Balance	(86,402)	1,378,059	(916,462)	(2,294,521)	-166.50%
Fund Balance - July 1 (Beginning)	4,379,191	4,379,191	5,757,251	1,378,059	31.47%
Fund Balance - June 30 (Ending)	\$ 4,292,789	\$ 5,757,251	\$ 4,840,789	\$ (916,462)	-15.92%
Percent of Operating Expenditures	16.04%	21.73%	17.64%		
August Debt Service Payment	4,214,128	4,214,128	3,833,894	***	
Estimated Fund Balance 8/31	78,661	1,543,123	1,006,895		
Percent of Operating Expenditures	0.25%	5.02%	3.22%		

*** 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.

Note: The voter education materials from the 2006 bond program projected the 2009-2010
I&S tax rate to be \$.387 (2.2 cents more than the current estimate).
The current estimate may decrease more when certified tax values are received in July.

BIRDVILLE INDEPENDENT SCHOOL DISTRICT

2009-2010 PROPOSED BUDGETS GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Proposed 2009-2010 Budget	Proposed 2009-2010 Budget Per Student	Percent Of Total	2008-2009 Revised Budget	2008-2009 Budget Per Student	Percent Of Total
Instruction	\$ 101,991,502	\$ 4,553	52.29%	\$ 100,743,839	\$ 4,504	52.38%
Instructional Support	25,286,648	1,129	12.96%	24,770,997	1,107	12.88%
Central Administration	4,570,609	204	2.34%	4,413,978	197	2.30%
District Operations	34,087,450	1,522	17.48%	33,378,874	1,492	17.36%
Debt Service	28,124,812	1,256	14.42%	27,019,550	1,208	14.05%
Other Functions	1,001,265	45	0.51%	1,997,929	89	1.04%
	<u>\$ 195,062,286</u>	<u>\$ 8,709</u>	<u>100.00%</u>	<u>\$ 192,325,167</u>	<u>\$ 8,597</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 25, 2009.

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



2009-2010 Budget

Appendix

2009-2010 Budget

Birdville Independent School District

2009 - 2010 Calendar

July

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	(24	25	26	27	28	29
30	31					

September

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

S	M	T	W	T	F	S
				1	2	3
4	(5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	(16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	*21	22	23	24	25	26
27	28	29	30	31		

Legend

	Holiday
	Professional Learning/Student Holiday
	Teacher Preparation/Student Holiday
	Teacher Preparation, Half Day
	() Begin/End Six Weeks
	* Incident Weather Make-up
	Graduation
	Major Test Dates

Reporting Periods

Aug 24- Oct 2	29 days
Oct 5- Nov 13	28 days
Nov 16- Jan 15	31 days

Fall Semester - 88 days

Jan 19- Feb 25	28 days
Mar 1- Apr 16	29 days
Apr 19- May 28	30 days

Spring Semester - 87 days

Key Dates

August 17-20	Professional Learning
August 21	Teacher Prep
August 24	First Day of School
September 7	Labor Day Holiday
Oct 9, 12	Professional Learning/Student Holiday
Nov. 25-27	Thanksgiving Holiday
Dec 21- Jan 1	Holiday Break
Jan 4	Professional Learning/Student Holiday
Jan 14, 15	1/2 Day/Teacher Prep
Jan 16	Teacher Prep
Jan 18	Martin Luther King Holiday
Feb 15	Professional Learning/Student Holiday
Mar 15-19	Spring Break
April 2	Professional Learning/Student Holiday
May 27, 28	1/2 Day/Teacher Prep
May 28	Last Day of School
May 29	Teacher Prep
May 30	Graduation

January

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	(19	20	21	22	23
24/31	25	26	27	28	29	30

February

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March

S	M	T	W	T	F	S
	(1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	*17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

June

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

2009-2010 Budget

Birdville ISD
Proposed Hiring Schedule for 2009–10
for Teachers, Librarians and Nurses (RN)

Model 2

Years Exp	Bachelor's Degree	Master's Degree
0	\$48,000	\$49,500
1	\$48,200	\$49,700
2	\$49,000	\$50,500
3	\$49,380	\$50,880
4	\$49,580	\$51,080
5	\$49,780	\$51,280
6	\$49,980	\$51,480
7	\$50,180	\$51,680
8	\$50,380	\$51,880
9	\$50,580	\$52,080
10	\$50,780	\$52,280
11	\$50,980	\$52,480
12	\$51,180	\$52,680
13	\$51,380	\$52,880
14	\$51,580	\$53,080
15	\$51,780	\$53,280
16	\$51,980	\$53,480
17	\$52,180	\$53,680
18	\$52,815	\$54,315
19	\$53,930	\$55,430
20	\$54,990	\$56,490
21	\$55,865	\$57,365
22	\$56,665	\$58,165
23	\$58,768	\$60,268
24	\$60,872	\$62,372
25+	\$62,975	\$64,475

Continuing full-time teachers received a \$1,200 general pay increase.

Salary schedules are developed for one year only. Future salaries cannot be predicted from this schedule.

2009-2010 Budget

GLOSSARY OF TERMS

This glossary contains definitions of terms used in this guide and such additional terms as seems necessary to common understandings concerning financial accounting procedures for schools.

ACCOUNT

A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object or source.

ACCOUNTING PERIOD

A period of the end of which, and for which, financial statements are prepared; for example, July 1 through June 30. See also FISCAL PERIOD

ACCOUNTING PROCEDURE

The arrangement of all processes which discover, record, and summarize financial information to produce financial statements and reports and to provide internal control.

ACCOUNTING SYSTEM

The total structure of records and procedures which discover, record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

ACCRUAL BASIS

The basis of accounting, under which revenues are recorded when earned, and expenditures are recorded as soon as they result in liabilities, regardless of when a revenue is actually received or a payment is actually made.

ACCRUE

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

ADA

Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate days attendance is divided by the number of days of instruction to compute average daily attendance. ADA is used in the formula to distribute funding to Texas public school districts.

ADMINISTRATION

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency that are system-wide and not confined to one school subject, or narrow phase of school activity.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

2009-2010 Budget

ASSESSED VALUATION

A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

AUDIT

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

BALANCE SHEET

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the district.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGETARY CONTROL

The control management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS

A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL OUTLAYS

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditure.

CAPITAL PROJECTS FUND

A governmental fund type with budgetary control established to account for projects that are financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

CLASSIFICATION, FUNCTION

A function represents a general operational area in a school district and groups together related activities; for example, instruction, campus administration, maintenance and operations, etc.

2009-2010 Budget

CLASSIFICATION, OBJECT

An object has reference to an article or service received; for example payroll costs, professional and contracted services, supplies and materials, and other operating expenses.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

CONTRACTED SERVICES

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT SERVICE FUND

A governmental fund with budgetary control that accounts for expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

DELINQUENT TAXES

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31.

DEPRECIATION

The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE TAX RATE

The effective tax rate is a calculated rate that would provide the school district with about the same amount of revenue it received in the year before, on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa.

EQUIPMENT

Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Computers, printers, projectors, vacuum cleaners, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building, are considered as part of the building.

ESTIMATED REVENUE

This term designates the amount of revenue expected to be earned during a given period.

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase stores and investment of cash in U.S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

2009-2010 Budget

FISCAL PERIOD

Includes any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FISCAL YEAR

Includes a twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year is July 1 through June 30.

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment. The district's current policy includes items of \$5,000 or more per unit value.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The excess assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period during the fiscal year prior to closing.

FURNITURE

Those moveable items used for school operation that are not of a mechanical nature. Chairs, tables, desks, file cabinets, pictures, chalkboards, lamps, lockers and carpets, etc., are examples of furniture.

GENERAL FUND

A fund group with budgetary control used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use by the local education agency. The General Fund is used to finance the ordinary operations of a governmental unit except those activities required to be accounted for in another fund.

GRANT

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of specified function (for example, job training), but it is sometimes also for general purposes.

IMPROVEMENTS

Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

INDEPENDENT AUDIT

An audit performed by an independent auditor.

INSTRUCTION

The activities dealing directly with the teaching of students or improving the quality of teaching.

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LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

M&O TAX RATE

The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

PERSONNEL, ADMINISTRATION

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example superintendent of schools, chief financial officer and accountant.

PERSONNEL, CLERICAL

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc.

PERSONNEL EXPENDITURES

For the purpose of budgeting, this term refers to all wages and related payroll costs: regular pay, extra duty pay, overtime pay, teacher career allotment, employee allowances, Medicare, group health and life insurance, workers' compensation insurance, unemployment insurance, and teacher retirement/TRS care.

PERSONNEL, FULL-TIME

School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

PERSONNEL, GUIDANCE

Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classified here are counselors, deans, placement counselors, guidance specialists, assessment staff, and similar personnel.

PERSONNEL, HEALTH

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL ADMINISTRATION

Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE

Personnel on the school payroll who are primarily engaged in repair and upkeep of grounds, buildings, and equipment.

PROGRAM

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function or project for which the District is responsible.

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PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a traditional type of budget between the traditional character and object budget on the one hand, and the performance budget on the other.

REFINED ADA

Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance. See also ADA.

RESERVED FUND BALANCE

That portion of fund equity which is not available for appropriation or which has been legally separated for a specific purpose.

REVENUE

The yield of taxes, tuition, interest earning, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

ROLLBACK RATE

The rollback rate is a calculated maximum rate allowed by law without voter approval. If a school district adopts a rate that is higher than the rollback rate, school board trustees must hold an election to ask voters to approve the rate. School districts must publish their rollback rates in local newspapers, along with other information about budget and tax revenues in a notice titled *Notice of Public Meeting to Discuss Budget and Proposed Tax Rate*.

SPECIAL REVENUE FUND

A governmental fund type with budgetary control, used to account for the proceeds of specific revenue sources, other than expendable trusts or for major capital projects that are legally restricted to expenditures for specified purposes.

SUCCESSOR-IN-INTEREST

The governing board of each county education district (CED), no later than August 31, 1993 shall designate a governmental entity or an officer of a governmental entity located within the boundaries of the CED as the successor-in-interest to the assets, liabilities, and records of the CED. The successor-in-interest primarily will be responsible to collect the delinquent taxes and pay any just debts of the CED during the first five-year period subsequent to September 1, 1993.

TAX BASE

The total value of all real, personal and mineral property in the District as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

TAX RATE

Total tax rate is set by the Board of Trustees and is made up of two components: operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

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TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property.

UNDESIGNATED FUND BALANCE

For budget purposes, the undesignated fund balance is that portion of fund equity that is currently available for allocation.

WADA

To treat school districts fairly in funding, a Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

WEALTH PER STUDENT

The taxable value of property divided by the number of students in weighted average daily attendance.

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