

2021-22 ADOPTED BUDGET  
GENERAL FUND  
CHILD NUTRITION FUND  
DEBT SERVICE FUND

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
BUDGETS COMBINED SUMMARY  
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	General Fund	Child Nutrition	Debt Service	Total
<b>Property Value Estimates</b>	<b>\$ 12,817,646,681</b>		<b>\$ 12,817,646,681</b>	<b>\$ 12,817,646,681</b>
<b>Tax Rate to Fund Operations</b>	<b>\$ 0.94450</b>		<b>\$ 0.4139</b>	<b>\$ 1.3584</b>
<b>Student Attendance Estimates</b>	<b>21,913</b>		<b>21,913</b>	<b>21,913</b>
<b>REVENUES</b>				
Property Tax Revenue	\$ 113,396,431	\$ -	\$ 49,823,618	\$ 163,220,049
Other Local Revenue	1,957,050	2,542,088	40,000	4,539,138
State Program Revenues	96,279,130	283,000	667,740	97,229,870
Federal Program Revenues	5,075,000	8,141,873	-	13,216,873
Other Resources	-	-	-	-
<b>Total Revenues</b>	<b>216,707,611</b>	<b>10,966,961</b>	<b>50,531,358</b>	<b>278,205,930</b>
<b>EXPENDITURES</b>				
11 Instruction	129,298,229			129,298,229
12 Instructional Resources & Media	2,993,753			2,993,753
13 Staff Development	6,828,515			6,828,515
21 Instructional Administration	3,107,611			3,107,611
23 School Administration	13,889,436			13,889,436
31 Guidance and Counseling	9,997,974			9,997,974
32 Social Services	312,420			312,420
33 Health Services	2,990,173			2,990,173
34 Student Transportation	5,432,822			5,432,822
35 Food Service	-	10,544,025		10,544,025
36 Co-Curricular Activities	5,594,555			5,594,555
41 General Administration	7,074,522			7,074,522
51 Plant Maintenance & Operations	23,444,265			23,444,265
52 Security	1,546,099			1,546,099
53 Data Processing	5,309,296			5,309,296
61 Community Service	299,039			299,039
71 Debt Service	9,783		50,531,358	50,541,141
81 Capital Outlay	40,000			40,000
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	50,000			50,000
97 Tax Increment Financing	-			-
99 Other Intergovernmental Charges	783,000			783,000
00 Operating Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>219,578,492</b>	<b>10,544,025</b>	<b>50,531,358</b>	<b>280,653,875</b>
<b>REFUNDINGS &amp; PREPAYMENTS</b>				
Net Effect	-	-	-	-
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>(2,870,881)</b>	<b>422,936</b>	<b>-</b>	<b>(2,447,945)</b>
Fund Balance - July 1 (Beginning)	71,584,861	2,594,315	29,783,990	103,963,166
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 68,713,980</b>	<b>\$ 3,017,251</b>	<b>\$ 29,783,990</b> *	<b>\$ 101,515,221</b>
Percent of Operating Expenditures	31.29%	28.62%	58.94%	

\*\*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 \$9,149,494



	2020-21	2020-21	2021-22		
	Adopted Budget	Revised Budget	Adopted Budget		
<b>Property Value Estimates</b>	<u>\$ 12,205,984,830</u>	<u>\$ 12,207,282,533</u>	<u>\$ 12,817,646,681</u>	<u>\$ 610,364,148</u>	<b>5.0%</b>
<b>Tax Rate to Fund Operations</b>	<u>\$ 0.9578</u>	<u>\$ 0.9664</u>	<u>\$ 0.9445</u>	<u>\$ (0.0219)</u>	<b>-2.3%</b>
<b>Student Attendance Estimates</b>	<u>21,485</u>	<u>21,913</u>	<u>21,913</u>	<u>0</u>	<b>0.0%</b>
<b>REVENUES</b>					
<b>Local</b>					
Property Taxes - Current	\$ 110,467,207	\$ 110,294,547	\$ 112,896,431	\$ 2,601,884	2.36%
Property Taxes - Delinquent	500,000	500,000	500,000	-	0.00%
Penalty and Interest	750,000	1,050,000	750,000	(300,000)	-28.57%
Athletic Revenue-5752	322,500	222,500	322,500	100,000	44.94%
Tuition-5729 & 5739	147,550	147,550	147,550	-	0.00%
Rental of Facilities-5743	160,000	110,000	160,000	50,000	45.45%
Interest on Investments-5742	1,150,000	200,000	150,000	(50,000)	-25.00%
Other Local Revenue	427,000	427,000	427,000	-	0.00%
<b>Total</b>	<b>113,924,257</b>	<b>112,951,597</b>	<b>115,353,481</b>	<b>2,401,884</b>	<b>2.13%</b>
<b>State</b>					
Foundation/Per Capita	84,295,236	87,973,156	84,503,130	(3,470,026)	-3.94%
TRS On-Behalf	11,776,000	11,776,000	11,776,000	-	0.00%
Other State Revenues		247,829		(247,829)	-100.00%
<b>Total</b>					



	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>		
	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Adopted Budget</b>	<b>Change from 2020-21 Revised Budget</b>	

**EXPENDITURES**

**11 Instruction**

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>23 School Administration</b>					
Payroll	13,346,026	13,636,964	13,649,983	13,019	0.10%
Professional & Contracted Services	163,106	215,072	82,357	(132,715)	-61.71%
Supplies and Materials	102,229	143,350	92,739	(50,611)	-35.31%
Other Operating Costs	65,822	56,408	64,357	7,949	14.09%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>13,677,183</u>	<u>14,051,794</u>	<u>13,889,436</u>	<u>(162,358)</u>	<u>-1.16%</u>
<b>31 Guidance and Counseling</b>					
Payroll	8,226,251	9,215,736	9,112,435	(103,301)	-1.12%
Professional & Contracted Services	62,690	45,915	67,690	21,775	47.42%
Supplies and Materials	622,284	674,244	628,569	(45,675)	-6.77%
Other Operating Costs	129,010	196,218	189,280	(6,938)	-3.54%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>9,040,235</u>	<u>10,132,113</u>	<u>9,997,974</u>	<u>(134,139)</u>	<u>-1.32%</u>
<b>32 Social Services</b>					
Payroll	324,360	352,511	312,420	(40,091)	-11.37%
Professional & Contracted Services	-	-	-	-	0.00%
Supplies and Materials	-	262	-	(262)	0.00%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>324,360</u>	<u>352,773</u>	<u>312,420</u>	<u>(40,353)</u>	<u>-11.44%</u>
<b>33 Health Services</b>					
Payroll	2,941,450	2,971,501	2,908,933	(62,568)	-2.11%
Professional & Contracted Services	9,000	9,000	9,000	-	0.00%
Supplies and Materials	70,631	127,461	69,810	(57,651)	-45.23%
Other Operating Costs	2,430	4,794	2,430	(2,364)	-49.31%
Capital Outlay	-	24,000	-	(24,000)	0.00%
<b>Total</b>	<u>3,023,511</u>	<u>3,136,756</u>	<u>2,990,173</u>	<u>(146,583)</u>	<u>-4.67%</u>



<b>2020-21 Adopted Budget</b>	<b>2020-21 Revised Budget</b>	<b>2021-22 Adopted Budget</b>	<b>Change from 2020-21 Revised Budget</b>	
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**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>52 Security</b>					
Payroll	118,941	156,627	120,950	(35,677)	-22.78%
Professional & Contracted Services	1,033,549	1,100,621	1,179,390	78,769	7.16%
Supplies and Materials	186,824	118,526	213,366	94,840	80.02%
Other Operating Costs	2,000	1,568	-	(1,568)	0.00%
Capital Outlay	32,393	136,526	32,393	(104,133)	-76.27%
<b>Total</b>	<u>1,373,707</u>	<u>1,513,868</u>	<u>1,546,099</u>	<u>32,231</u>	<u>2.13%</u>
<b>53 Data Processing</b>					
Payroll	2,869,220	2,803,997	2,913,708	109,711	3.91%
Professional & Contracted Services	1,580,213	1,594,516	1,366,579	(227,937)	-14.30%
Supplies and Materials	855,208	1,033,947	977,009	(56,938)	-5.51%
Other Operating Costs	55,700	59,145	32,000	(27,145)	-45.90%
Capital Outlay	70,000	104,398	20,000	(84,398)	-80.84%
<b>Total</b>	<u>5,430,341</u>	<u>5,596,003</u>	<u>5,309,296</u>	<u>(286,707)</u>	<u>-5.12%</u>
<b>61 Community Services</b>					
Payroll	181,584	181,204	156,039	(25,165)	-13.89%
Professional & Contracted Services	28,400	26,201	28,400	2,199	8.39%
Supplies and Materials	112,300	111,901	114,100	2,199	1.97%
Other Operating Costs	2,300	500	500	-	0.00%
Capital Outlay	-	6,710	-	(6,710)	-100.00%
<b>Total</b>	<u>324,584</u>	<u>326,516</u>	<u>299,039</u>	<u>(27,477)</u>	<u>-8.42%</u>
<b>71 Debt Service</b>					
Debt Service	121,649	121,649	9,783	(111,866)	-91.96%
<b>Total</b>	<u>121,649</u>	<u>121,649</u>	<u>9,783</u>	<u>(111,866)</u>	<u>-91.96%</u>
<b>81 Capital Outlay</b>					
Payroll	40,000	41,523	40,000	(1,523)	-3.67%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>40,000</u>	<u>41,523</u>	<u>40,000</u>	<u>-</u>	<u>0.00%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>93 Payment to Fiscal Agent</b>					
Other Operating Costs	577,000	519,325	577,000	57,675	0.00%
<b>Total</b>	<u>577,000</u>	<u>519,325</u>	<u>577,000</u>	<u>57,675</u>	<u>0.00%</u>
<b>95 Payments to JJAEP</b>					
Professional & Contracted Services	50,000	25,000	50,000	25,000	100.00%
<b>Total</b>	<u>50,000</u>	<u>25,000</u>	<u>50,000</u>	<u>25,000</u>	<u>100.00%</u>
<b>97 Tax Increment Financing</b>					
Other Operating Costs	-	-	-	-	0.00%
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>99 Other Intergovernmental Charges</b>					
Professional & Contracted Services	798,000	798,000	783,000	(15,000)	-1.88%
<b>Total</b>	<u>798,000</u>	<u>798,000</u>	<u>783,000</u>	<u>(15,000)</u>	<u>-1.88%</u>
<b>00 Operating Transfers</b>	-	6,001,804	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<u>\$ 215,879,564</u>	<u>\$ 229,766,346</u>	<u>\$ 219,578,492</u>	<u>\$ (10,187,854)</u>	<u>-4.43%</u>
<b><u>All Functions</u></b>					
Payroll	\$ 186,740,700	\$ 190,106,191	\$ 189,703,335	\$ (402,856)	-0.21%
Professional & Contracted Services	13,577,101	13,530,437	13,078,397	(452,040)	-3.34%
Supplies and Materials	10,253,886	13,313,060	11,022,362	(2,290,698)	-17.21%
Other Operating Costs	4,838,835	4,395,377	5,331,856	936,479	21.31%
Debt Service	121,649	121,649	9,783	(111,866)	-91.96%
Capital Outlay	347,393	2,297,828	432,759	(1,865,069)	-81.17%
Operating Transfers	-	6,001,804	-	(6,001,804)	-100.00%
<b>Totals</b>	<u>\$ 215,879,564</u>	<u>\$ 229,766,346</u>	<u>\$ 219,578,492</u>	<u>\$ (10,187,854)</u>	<u>-4.43%</u>





	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>REVENUES</b>					
<b>Local</b>					
Student Breakfast	\$ 149,762	\$ 10,000	\$ 117,470	\$ 107,470	1074.70%
Student Lunch	1,620,855	100,000	1,344,795	1,244,795	1244.80%
Other	1,275,476	500,000	1,074,823	574,823	114.96%
Interest on Investments	83,547	5,000	5,000	-	0.00%
<b>Total</b>	<b>3,129,640</b>	<b>615,000</b>	<b>2,542,088</b>	<b>1,927,088</b>	<b>313.35%</b>
<b>State</b>					
State Matching	95,992	57,765	58,000	235	0.41%
TRS On-Behalf	197,815	197,815	225,000	27,185	13.74%
<b>Total</b>	<b>293,807</b>	<b>255,580</b>	<b>283,000</b>	<b>27,420</b>	<b>10.73%</b>
<b>Federal</b>					
Federal Breakfast/Lunch Reimb.	7,442,371	7,995,238	7,053,873	(941,365)	-11.77%
CARES		850,000	-	(850,000)	-100.00%
USDA Commodities	852,067	852,067	1,088,000	235,933	27.69%
<b>Total</b>	<b>8,294,438</b>	<b>9,697,305</b>	<b>8,141,873</b>	<b>(1,555,432)</b>	<b>-16.04%</b>
<b>Total Revenues</b>	<b>11,717,885</b>	<b>10,567,885</b>	<b>10,966,961</b>	<b>399,076</b>	<b>3.78%</b>
<b>EXPENDITURES</b>					
<b>Food Service</b>					
Payroll	5,171,819	5,171,819	5,175,494	3,675	0.07%
Contracted Services	102,543	102,543	101,943	(600)	-0.59%
Supplies and Materials	6,102,599	4,602,599	5,151,988	549,389	11.94%
Other Operating Costs	15,600	15,600	14,600	(1,000)	-6.41%
Capital Outlay	2,000,000	2,213,243	100,000	(2,113,243)	-95.48%
<b>Total Expenditures</b>	<b>13,392,561</b>	<b>12,105,804</b>	<b>10,544,025</b>	<b>(1,561,779)</b>	<b>-12.90%</b>
Increase / (Decrease) In Fund Balance	(1,674,676)	(1,537,919)	422,936		
Fund Balance - July 1 (Beginning)	4,132,234	4,132,234	2,594,315		
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 2,457,558</b>	<b>\$ 2,594,315</b>	<b>\$ 3,017,251</b>		
Percent of Operating Expenditures	18.35%	21.43%	282r95c		



	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
Property Value Estimates	\$ 12,205,984,830	\$ 12,207,282,533	\$ 12,817,646,681	\$ 610,364,148	5.00%
Tax Rate to Fund Operations	\$ 0.4139	\$ 0.4139	\$ 0.4139	-	0.00%
Student Attendance Estimates	21,485	21,913	21,913	0	0.00%

**REVENUES**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr)
<b>Local</b>					
Property Taxes - Current	\$ 47,736,873	\$ 47,238,113	\$ 49,473,618	\$ 2,235,505	4.73%
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	200,000	30,000	40,000	10,000	33.33%
<b>Total</b>	<b>48,286,873</b>	<b>47,618,113</b>	<b>49,863,618</b>	<b>2,245,505</b>	<b>4.72%</b>
<b>State</b>					
IFA/EDA	644,568	1,043,841	667,740	(376,101)	-36.03%
<b>Total</b>	<b>644,568</b>	<b>1,043,841</b>	<b>667,740</b>	<b>(376,101)</b>	<b>-36.03%</b>
<b>Total Revenues</b>	<b>48,931,441</b>	<b>48,661,954</b>	<b>50,531,358</b>	<b>1,869,404</b>	<b>3.84%</b>

**EXPENDITURES**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr)
<b>Debt Service</b>					
Principal	24,479,600	24,479,599	30,858,798	6,379,199	26.06%

30,000 8201(- 4.73% 9896,0000369.3(-)TJ9.1201 0 TD[ 50,531,358,869,404]TJ5.126890TJ6.000125TDF.0007 12,506,085,189(0.249)TJ6.482378R2.56TD-0082,439

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**2021-22 BUDGETS**  
**GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS**

Description	Adopted 2021-22 Budget	Proposed Adopted 2021-22 Budget Per Student	Percent Of Total	2020-21 Revised Budget	2020-21 Per Student	Percent Of Total
Instruction	\$ 139,170,497	\$ 6,097	49.59%	\$ 141,673,438	\$ 6,346	49.95%
Instructional Support	35,892,169	1,572	12.79%	37,240,149	1,668	13.13%
Central Administration	7,074,522	310	2.52%	7,011,441	314	2.47%
District Operations	46,276,507	2,027	16.49%	48,138,305	2,156	16.97%
Debt Service	50,541,141	2,214	18.01%	47,860,412	2,144	16.88%
Other Functions	1,699,039	74	0.61%	1,685,364	75	0.59%
	<u>\$ 280,653,875</u>	<u>\$ 12,295</u>	<u>100.00%</u>	<u>* \$ 283,609,109</u>	<u>\$ 12,703</u>	<u>100.00%</u>

The budget reflects current data as of June 14, 2021

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

# APPENDIX

# 2021 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

Birdville ISD  
 School District's Name

817-547-5700  
 Phone (area code and number)

6125 E. Belknap Street, Haltom City, TX 76117  
 School District's Address, City, State, ZIP Code

www.birdvilleschools.net  
 School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to

SECTION LINE NO. NOW ROW

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate

the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

Line No-New-Revenue Tax Rate Worksheet Amount/Rate

10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepoint growth, in-transit, or temporary disaster exemptions. Note that lowering the amount exempted for a certain exemption in 2021 does not

Table with multiple rows, mostly redacted with black bars. Visible text includes 'create a new exemption or reduce taxable value.' and 'A. Absolute exemptions. Use 2020 market value: 802,235'.

create a new exemption or reduce taxable value.

A. Absolute exemptions. Use 2020 market value: 802,235

B. Partial exemptions. 2021 exemption amount or 2021 exempted amount less 2020 exemption amount or 2020 exempted amount: 21,254,910



29. Total 2021 debt to be paid with property tax revenue.

Debt means the interest and principal that will be paid on debts that:

- (1) Are paid by property taxes;
- (2) Are secured by property taxes;
- (3) Are scheduled for payment over a period longer than one year; and
- (4) Are not classified in the school district's budget as M&O expenses.

A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts

meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28

Enter debt amount: ..... \$ 50,850,438

B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0



38. **2021 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet*.

\$ 0

39. **Additional rate for collection cost.** Districts that are subject to the 2021 tax rate cap must enter the rate for collection cost.

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