

# **OFFICIAL BUDGET**

## **2013-2014**

**August 26, 2013**

**IRVING**  
**Independent School District**

**Prepared by:**  
**Debbie Cabrera,**  
**Associate Superintendent for Business Services**

# Administration's Official Budget 2013-2014

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Date: August 26, 2013  
Memo To: Weldon Hafley, Interim Superintendent  
From: Debbie Cabrera, Associate Superintendent-Business Services  
Subject: 2013-2014 Official Budget

## **Introduction**

The Official Budget for the 2013-2014 fiscal year is hereby presented to the Board of Trustees for their approval at the August 26, 2013 Regular Board Meeting.

The General Operating Budget estimates revenues at \$273,777,902 and appropriations at \$274,342,694 which results in a use of fund balance of \$514,792 including other sources and uses. The ending fund balance is estimated at \$87,485,208 which represents a 31.9% fund balance. This is an increase in revenues of \$18,663,660 and an increase in appropriations of \$20,011,249 over last year. The use of fund balance will go to funding onetime special projects only and will not cause an ongoing depletion of the district's funds.

Under current school law the local school board has the ability to raise the M&O (Maintenance and Operating) tax rate no more than 4 pennies and up to an additional 13 pennies over the \$1.00 compressed M&O tax rate, but only with voter approval. The current M&O tax rate is at the local capped rate of \$1.04. The administration does not anticipate the need to ask the voters for any additional pennies at this time. The M&O and I&S (Interest and Sinking) tax rate used in this Budget are \$1.04 and \$.425 respectively. This will be the fourth straight year that the district has operated at this same tax rate. The total tax rate of \$1.465 will be adopted in separate Board action after the Official Budget is approved this evening.

The majority of the revenue increase comes from the 83<sup>rd</sup> Legislative Session in both SB1 and HB 1025 which together increased funding for public education a total of \$5.6 billion more than the prior biennium. A total of \$3.4 billion is dedicated for formula increases in the Foundation School Program and \$2.2 billion for student enrollment growth. Because Irving's target revenue is substantially below the state average, our state aid for next year will not only restore all of the funding that was lost in 2011-12, but it will give us an additional \$5 million more as the legislators try to correct this inequity in the funding system. It is the intent of the legislators to eliminate reliance on the target revenue hold harmless provisions by 2017.

State revenue increases \$14,463,799 over last year's Official Budget with \$2.8 million of the increase attributed to increases in student ADA (Average Daily Attendance) of 131 and WADA of 1,000. This increase is made up of the current year estimated actual increase over budget and modest growth projected for next year. The remaining increase of \$11.7 million comes from SB1 and HB 1025 formula increases.

Local revenue increases \$3.7 million from property tax revenue levied on a certified appraisal roll that increased \$328 million or 3.6% over last year. This is the second year of modest increases in the property wealth of the district after three years of declines but still short of the 2009-10 fiscal year values by some \$712 million.

The recommended appropriations in this Official Budget increases \$20,011,249 over last year. The majority of this increase can be attributed to a general pay increase (\$4.9 million), growth teachers and aides (\$3.9 million), additional staffing requests (\$6.3 million), special project increase (\$4.1 million), enhancements to the budget (\$2.8 million) which includes a reduction in the legal budget (\$344,000), and the increase in the TIF payment to the City (\$1.5 million). It also contains a \$750,000 dollar enhancement to maintain a new district curriculum. Offsetting this increase is expected savings in the current year for salaries and benefits of \$4 million, this includes the cost of the extra teachers added over the 10 contingency positions in the budget last year.

The Personnel/Payroll/Benefits and Budget Factors section of this Executive Summary summarizes the impact to the budget for staffing changes and adjustments to campus and department budgets.

The Debt Service Fund budget is increased \$1,459,020 to provide for the payment of the district's current outstanding debt during the 2013-14 year and to fund a potential refunding opportunity of existing outstanding debt. The district has no remaining authorized bonds from the 2007 election to issue. The Official Budget reflects the same Interest & Sinking tax rate for next year which is currently set at 42.5 cents. The flat tax rate is possible because of an increase in tax values and corresponding local tax revenue increase (offset by a slight decrease for local interest revenue) of \$1,185,740 and an increase of \$273,280 in state funding for existing debt and the instructional facilities allotment.

## **Tax Levy**

The Certified Tax Roll was received from the Dallas Central Appraisal District on July 23<sup>rd</sup>. The certified roll is \$9,423,271,055 which is an increase of \$328,178,347 or 3.61% more than last year. The Business Office is estimating a net taxable roll value of \$8,968,809,152, which is a \$346,618,548 increase over last year, or a 4.02% increase in the property values of the district. Net taxable roll consists of supplemental losses expected during the year, levy lost from the over-65 freeze, and delinquent taxes anticipated using a 98% collection rate.

Last year the Certified Taxable Values increased 1.38% over the prior year. This is our second year to experience a slight increase in values after three years of decreases.

A 1¢ tax rate yields a net levy of \$896,881 from this estimated assessed value. The Official Budget provides for a total tax rate of \$1.465 per \$100 of assessed valuation. This proposed rate is the same as last year. The proposed tax rate would generate a total tax levy of \$131,393,054 which represents an increase in levy of \$3,604,833 for the Operating Fund and an increase of \$1,473,129 for the Debt Service Fund. Approximately

71%, or \$93,275,615 of the proposed levy would be deposited in the Local Maintenance Fund; and 29%, or \$38,117,439, would be deposited in the Interest and Sinking Fund.

The proposed tax rate for 2013-2014 is summarized as follows:

	<u>2013-14</u>	<u>2012-13</u>	<u>Difference</u>
Local Maintenance	1.040	1.040	.00
Bonded Debt Service	.425	.425	.00
Total	1.465	1.465	.00

### **Tax Rate Limit**

State law permits local districts to set their own tax levy up to \$1.17 per \$100 in assessed valuation for the Local Maintenance (Operating Fund) component of the budget. The first 4 cents over the compressed tax rate of \$1.00 can be set by the local school Board of Trustees and the remaining 13 cents must have voter approval. This budget uses all of the 4 cents that can be set by the Board.

### **State Revenue**

State Foundation and Available School Fund revenue in this budget draft is estimated at \$157,317,442. This is \$14,463,799 more than the 2012-2013. The primary reason for this revenue increase is the additional state revenue of \$270 per ADA provided for in SB1 for low target revenue districts like Irving (\$4,707 compared to a state average of \$5,050 in the original HB 1 in 2006-07). The Official Budget provides for a projected Average Daily Attendance (ADA) increase of 131 and Weighted Average Daily Attendance (WADA) increase of 1,000 over last year's budget. Approximately \$11.7 million of the increase is from the continued effort to eliminate target revenue and \$2.8 million from the increase in ADA and WADA.

Tier II revenue for 2013-2014 is estimated to be \$7,356,960, which represents an increase in funding over last year's of \$473,021. This projected increase is a result of a slight decrease in the Comptroller's Property Value for the 2012 tax year combined with an increase in WADA for next year. The district has been in Tier II since 1993-94, and at that time we only received \$76,534 (as you know, the Tier II eligibility is determined by the District's wealth compared to the State as a whole).

The following factors will control our continued eligibility for Tier II funds:

1. State value/local value ratio
2. Local tax effort
3. Local assessed value growth/student growth
4. State funding of program

The increase next year for Tier III is estimated at \$273,280 for a total state contribution for the Debt Service Budget of \$10,901,404. This includes an increase of \$409,330 for the Existing Debt Allotment and a decrease of \$136,050 for the Instructional Facilities Program. The state contributes a total of 22.6% of the total revenue generated for the Debt Service Fund which helps to keep our tax rate down, as well as paying for the principal and interest on our outstanding debt for capital projects.

### **Fund Balance Availability**

On September 1, 2012, the District began the fiscal year with a fund balance of \$85,467,444. The Business Office is estimating a year-end (August 31, 2013) fund balance of \$88,000,000, which is \$5,187,203 more than the original budget's ending fund balance for 2012-2013, and an increase of \$2,532,556 to the district's fund balance reserve.

### **Budget Factors Maintained**

Several budget factors are included in next year's estimated budget at the same value that is contained in the current year's budget. These budget factors are:

▪ Excellence Now Awards	\$25,000
▪ Maintenance Review (code compliance)	\$100,000
▪ Maintenance Review	\$50,000
▪ Juvenile Justice Alternative Ed Program	\$100,000

### **Per Pupil Allocations**

Dr. Whit Johnstone, Director of Planning and Research, has projected an increase in peak enrollment of 288 students over last year peak of 35,114, for a total peak enrollment of 35,402 students for the 2013-2014 school year. This represents an increase of 90 students over last year's budgeted peak enrollment of 35,312. This will increase the campus allocation by \$33,069.

The per pupil allocations (p.p.) for each campus level will remain the same: Elementary \$82, Middle School \$86, and High School \$105. The alternative campuses, which include the Jack Singley Academy (\$128 p.p.), Barbara Cardwell Center (\$220 p.p.), Reassignment Center (\$36,900), and Early Childhood schools (\$144 p.p.), receive a special allocation as a special need/low enrollment campus.

### **Special Projects**

Last year's Official Budget included department special projects of \$730,822 and there were no request for campuses. This year the Official Budget has department special project requests of \$4,074,204 and \$66,839 for campus special projects, for a total of \$4,141,043. One of the larger special projects is an estimate of the onetime cost of

\$1,326,820 to replace the CSCOPE curriculum. Another onetime cost is the increase to the summer school budget of \$870,751 that now includes remediation for End of Course (EOC) failures in addition to credit recovery. With the passage of HB 5 that reduces the required 15 EOC exams down to 5, this is considered a special project and not an enhancement in hopes that there will be a smaller summer school need in future years.

This is a total increase of \$3,410,221 for 2013-2014 over last year's special projects. These are one-time expenditures and will not go forward in future budgets and can be funded from the district's ample fund balance. Several of the campus and department special project requests will be funded out of interest earnings or the BAB's federal subsidy on the 2007 Bond Funds to help preserve the district's operating fund balance.

### **Personnel/Payroll/Benefits**

Based on a revamping of the staffing formulas at all levels, and the modest student enrollment growth projected, a total increase of 68 teachers and an increase of 3 aides (.5 library clerk at each middle school less elimination of 1 Head Start class at Pre-K) for next year will increase the budget by \$3,863,936. In addition to the new staffing, 10 contingency positions will remain in the budget in case adjustments need to be made at the start of school for large class sizes. A beginning teacher's salary of \$50,000 is used with benefits of \$5,924 for a total of \$55,924. An aide is budgeted at \$21,895 with \$4,581 for benefits or \$26,476.

Additional staffing and supplemental duty pay requests are detailed in a separate chart with explanations for new positions above those funded by campus staffing formulas and those for non campuses. This will increase the budget a total of \$6,263,720. An increase to cover current year's estimated substitute costs and a new incentive program for next year has been added for \$621,000.

The Official Budget includes a 2% pay raise off the salary schedule midpoint for all teachers and other professionals including those on the central office pay bands, and a 3% pay raise off the midpoint for all paraprofessional and classified employees. The new salary schedules incorporate this raise as the step increase. This will increase the budget \$4.9 million dollars. TASB-HR services was contracted to do a market update analysis on all professional and administrative salary schedules and based on their review a few of the schedules are adjusted up to market for an additional cost of \$454,000 which is included in the overall increase above.

### **Health Insurance / Worker's Compensation / Unemployment Compensation**

The Official Budget includes a monthly district contribution of \$327 for health and life insurance and represents an increase of \$15 over last year's contribution for an estimated cost of \$750,000. Since joining the TRS Active Care plan two years ago, the district no longer has control over the health plan design or premium rates as we did when we were self-funded. To minimize the across the board rate increases announced by TRS in February, the increased district contribution will keep the High Deductible (HD) Plan free to

employees for employee only coverage. Other plans will have an increased cost for our employees and all plans for their dependents will increase. They also have eliminated one of the HD plans because it did not qualify as such for the family plan and increased the out of pocket for the remaining HD plan.

The district's combined contribution rate for worker's compensation and unemployment, based on actual claims for the first 10 months of the current fiscal year will remain the same for next year at 1% of salary, with .8% for worker's compensation and .2% for unemployment.



**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 BUDGET FACTORS**

1.	\$8.97 billion adjusted net taxable value – A 4.02% or \$346.6 million increase is estimated over last year's net taxable roll value. Levy yield at \$1.465 per \$100 - Operating increase \$3,604,833; Debt Service increase \$1,473,129 from 2012-2013	
2.	State Foundation increase of \$14,463,799 from 2012-2013	
3.	A 1 cent rate yields a levy of \$896,881	
4.	Tax rate of \$1.465 per \$100, M & O rate - \$1.04, I & S rate - \$.425	
	Operating increase	0 cents
	I&S increase	0 cents
	Grand Total Tax Rate Increase	0 cents
5.	Standard Budget Factors Maintained:	
	Excellence Now Award	\$25,000
	Maintenance Review—Code Compliance	\$100,000
	Maintenance Review	\$50,000
	Juvenile Justice Alternative Ed Program	\$100,000
6.	Estimated increase in enrollment – 288	\$33,069
	Per pupil allocation - Elementary \$82; Middle \$86; High \$105	
7.	Special Projects-Increase over placeholder of \$730,822	\$3,312,946
8.	Campus Staff and Salary Raise (Includes benefits)	\$4,900,000
9.	Growth/Formula Adjustments-Teachers/Aides (Includes benefits)	\$3,776,356
10.	Department and Campus Enhancements	\$1,129,847
11.	Additional Staffing Requests	\$3,017,486
12.	Increase Employer Health Contribution	\$750,000
13.	Payroll Savings in Current Year	(\$5,000,000)
14.	Remove 10 Contingency Teachers	(\$548,000)
	<b>Total First Budget Draft Appropriation Increase</b>	<b>\$11,371,704</b>
15.	Add Back 10 Contingency Teachers	\$548,000

16. Increase to Special Projects	\$305,225
17. Increase to Enhancements	\$244,000
18. Increase to Campus Activity Budgets (offset by revenue)	\$18,800
19. Increase to Substitute Budget (based on current year)	\$621,000
20. Additional Staffing Requests	\$2,918,970
21. Adjust Current Year's Salary Savings (to estimated actual)	\$954,435
22. Placeholder for Curriculum replacing CSCOPE	\$750,000
<b>Total Preliminary Recommended Appropriation Increase</b>	<b>\$17,732,134</b>

23. Increase to Enhancements	\$632,647
24. Increase in Growth Library Aides for Middle Schools	\$87,580
25. Additional Staffing Requests	\$227,286
26. Decrease to Special Projects	(\$161,150)
27. Decrease to Campus Activity Budget	(\$800)
28. Increase to TIF payment to City (offset by revenue)	\$1,496,406
<b>Total Administration's Recommended Appropriation Increase</b>	<b>\$20,014,103</b>

29. Increase to Additional Staffing Requests	\$99,978
30. Decrease to Special Projects	(\$46,800)
31. Increase in Budget Enhancements	\$24,605
32. Cut Travel Budgets District-wide	(\$80,637)
<b>Total Official Budget Appropriation Increase</b>	<b>\$20,011,249</b>

**IRVING INDEPENDENT SCHOOL DISTRICT**  
**2013-2014 OFFICIAL BUDGET**  
**August 26, 2013**

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
<b>OPERATING TAX RATE</b>	<b>\$ 1.04</b>				
<b>DEBT SERVICE TAX RATE</b>	<b>\$ .425</b>				
<b>TOTAL TAX RATE</b>	<b>\$ 1.465</b>				
<b>ESTIMATED AVAILABLE FUND BALANCE</b>	\$88,000,000	\$7,000,000	\$11,800,000	\$20,000,000	\$126,800,000
<b>REVENUES</b>					
Local & Intermediate Sources	\$101,495,425	\$3,076,000	\$37,415,050	\$70,000	\$142,056,475
State Program Revenues	\$168,756,477	\$116,578	\$10,901,404	\$0	\$179,774,459
Federal Program Revenues	<u>\$3,526,000</u>	<u>\$17,900,000</u>		<u>\$700,000</u>	<u>\$22,126,000</u>
<b>TOTAL REVENUES</b>	<u>\$273,777,902</u>	<u>\$21,092,578</u>	<u>\$48,316,454</u>	<u>\$770,000</u>	<u>\$343,956,934</u>
<b>TOTAL AVAILABLE FUNDS</b>	\$361,777,902	\$28,092,578	\$60,116,454	\$20,770,000	\$470,756,934
<b>EXPENDITURES</b>					
Instruction	\$171,531,265			\$12,000,000	\$183,531,265
Instructional Resources	\$5,820,756			\$700,000	\$6,520,756
Staff Development	\$5,478,618				\$5,478,618
Instructional Administration	\$5,036,666				\$5,036,666
School Administration	\$18,450,476				\$18,450,476
Counseling Services	\$13,212,443				\$13,212,443
Attendance Services	\$467,749				\$467,749
Health Services	\$2,686,914				\$2,686,914
Transportation Services	\$4,089,941				\$4,089,941
Food Services	\$354,571	\$19,657,145			\$20,011,716
Extra Curricular Services	\$5,334,211	\$486,873			\$5,821,084
General Administration	\$8,079,850				\$8,079,850
Maintenance	\$21,390,755	\$670,976		\$800,000	\$22,861,731
Security	\$3,249,040			\$2,000,000	\$5,249,040
Data Processing	\$4,239,856				\$4,239,856
Community Services	\$481,497				\$481,497
Debt Services			\$48,316,454		\$48,316,454
Construction	\$4,000	\$277,584		\$5,270,000	\$5,551,584
Intergovernmental Charges	\$4,434,086				\$4,434,086
<b>TOTAL EXPENDITURES</b>	<u>\$ 274,342,694</u>	<u>\$ 21,092,578</u>	<u>\$ 48,316,454</u>	<u>\$ 20,770,000</u>	<u>\$364,521,726</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(\$564,792)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$20,000,000)</u>	<u>(\$20,564,792)</u>
<b>OTHER SOURCES (USES)</b>	\$50,000				\$50,000
<b>PROJECTED FUND BALANCE *</b>	<u>\$87,485,208</u>	<u>\$7,000,000</u>	<u>\$11,800,000</u>	<u>\$0</u>	<u>\$106,285,208</u>
<b>* FUND BALANCE %</b>	31.9%	33.2%	24.4%	0.0%	29.2%

**IRVING INDEPENDENT SCHOOL DISTRICT  
YEAR-END FUND BALANCE SUMMARY  
GENERAL OPERATING FUND**

<b>FISCAL YEAR END</b>	<b>FUND BALANCE AT YEAR-END</b>	<b>ACTUAL CHANGE FROM PREVIOUS FISCAL YEAR</b>	<b>PLANNED CHANGE FROM PREVIOUS FISCAL YEAR</b>	<b>AFB PERCENT OF ACTUAL EXPENDITURES</b>	<b>BUDGETED EXPENDITURES</b>	<b>ACTUAL EXPENDITURES</b>	<b>VARIANCE TO ACTUAL</b>	<b>ACTUAL EXPENDITURE % INCREASE</b>
8-31-96	\$26,034,197	\$5,772,227	(\$3,596,215)	23.30%	\$114,172,548	\$111,712,214	(\$2,460,334)	10.02%
8-31-97	\$32,460,449	(\$1,214,689) \$7,640,941 ***	(\$8,069,461)	27.22%	\$125,449,203	\$119,232,784	(\$6,216,419)	6.73%
8-31-98	\$36,714,771	\$557,322 \$3,697,000 ***	(\$5,666,736)	28.36%	\$132,371,781	\$129,481,567	(\$2,890,214)	8.60%
8-31-99	\$39,830,820	\$3,116,049	(\$5,510,579)	28.84%	\$141,838,555	\$138,100,804	(\$3,737,751)	6.66%
8-31-00	\$36,916,959	(\$2,913,861)	(\$4,643,523)	22.89%	\$162,460,472	\$161,265,370	(\$1,195,102)	16.77%
8-31-01	\$38,034,548	\$1,117,589	(\$7,328,124)	22.90%	\$168,877,698	\$166,091,016	(\$2,786,682)	2.99%
8-31-02	\$37,990,947	(\$43,601) (\$476,401) ***	(\$6,057,334)	22.23%	\$172,659,743	\$170,913,489	(\$1,746,254)	2.90%
8-31-03	\$30,164,126	(\$6,289,553) (\$1,537,268) ***	(\$4,473,262)	16.78%	\$182,645,689	\$179,762,746	(\$2,882,943)	5.18%
8-31-04	\$32,904,251	\$2,740,125	(\$4,938,210)	18.82%	\$177,666,048	\$174,851,490	(\$2,814,558)	-2.73%
8-31-05	\$38,035,235	\$5,130,984	\$419,020	21.28%	\$181,909,320	\$183,227,298	\$1,317,978	4.79%
8-31-06	\$53,456,057	\$15,420,822	\$257,270	23.25%	\$188,613,447	\$191,186,584	\$2,573,137	4.34%
8-31-07	\$67,779,716	\$16,369,826 (\$2,046,167) ***	\$1,427,689	33.96%	\$206,429,052	\$199,587,657	\$6,841,395	4.39%
8-31-08	\$75,622,972	\$7,843,256	(\$1,774,416)	35.60%	\$217,525,492	\$212,397,290	\$5,128,202	6.42%
8-31-09	\$80,504,528	\$4,881,556	(\$5,810,462)	35.50%	\$227,342,711	\$226,761,389	\$581,322	6.76%
8-31-10	\$77,086,023	(\$3,418,505)	(\$7,092,321)	31.33%	\$243,756,267	\$246,064,350 *	(\$2,308,083)	8.51%
8-31-11	\$79,417,365	\$2,331,342	(\$6,516,840)	31.65%	\$256,101,303	\$250,936,023 *	\$5,165,280	1.98%
8-31-12	\$85,467,444	\$6,050,079	\$1,671,209	34.21%	\$242,011,759	\$249,831,983 **	(\$7,820,224)	-0.44%
(PROJECTED) 8-31-13	\$88,000,000	\$2,532,556	\$1,212,797	34.92%	\$254,331,445	\$252,000,000	\$2,331,445	0.87%
8-31-14	\$87,485,208		(\$514,792)	31.89%	\$274,342,694			7.87%

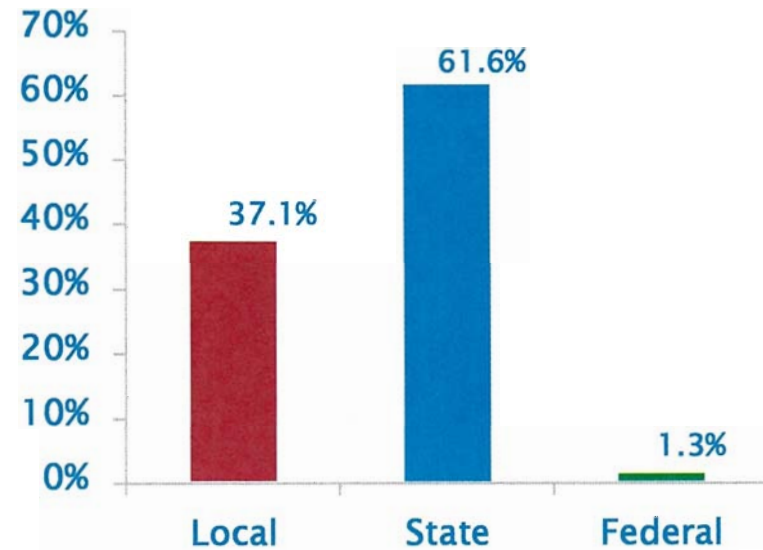
\* Includes ARRA Stabilization Funds accounted for in Fund 266

\*\* Includes Education Jobs Fund Grant accounted for in Fund 287 and Hail Damage Costs both offset by revenue

\*\*\* Transferred to/from Internal Service Fund

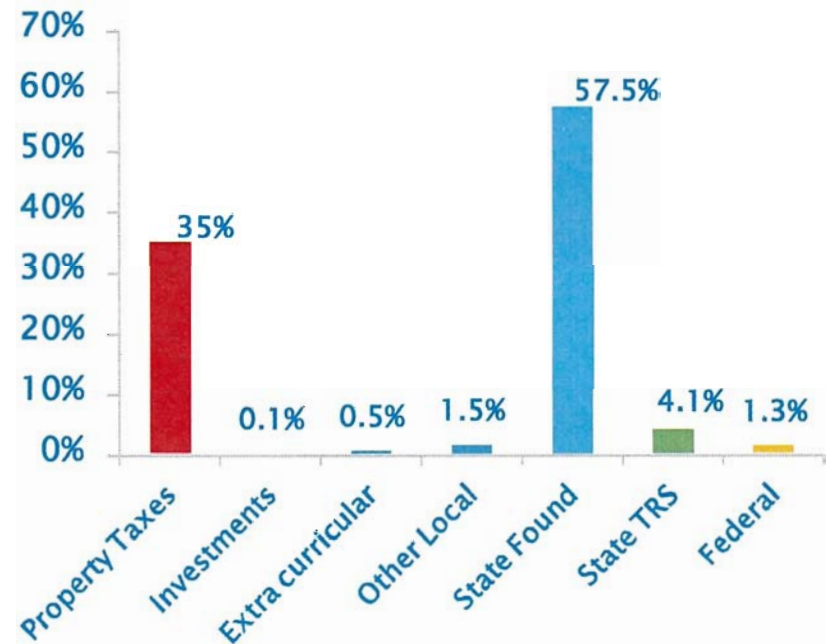
# GENERAL OPERATING FUND REVENUE – BY SOURCE

▶ Local	\$101,495,425
▶ State	\$168,756,477
▶ Federal	\$3,526,000
<b>Total Revenue</b>	<b>\$273,777,902</b>



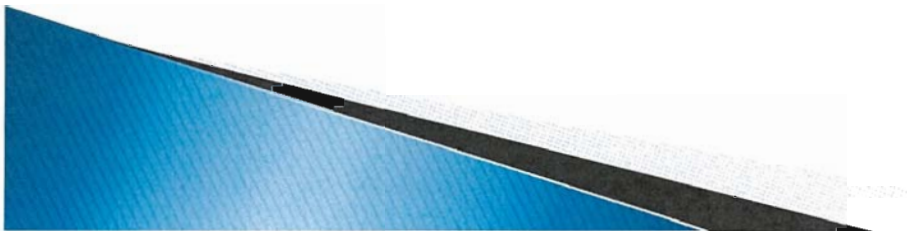
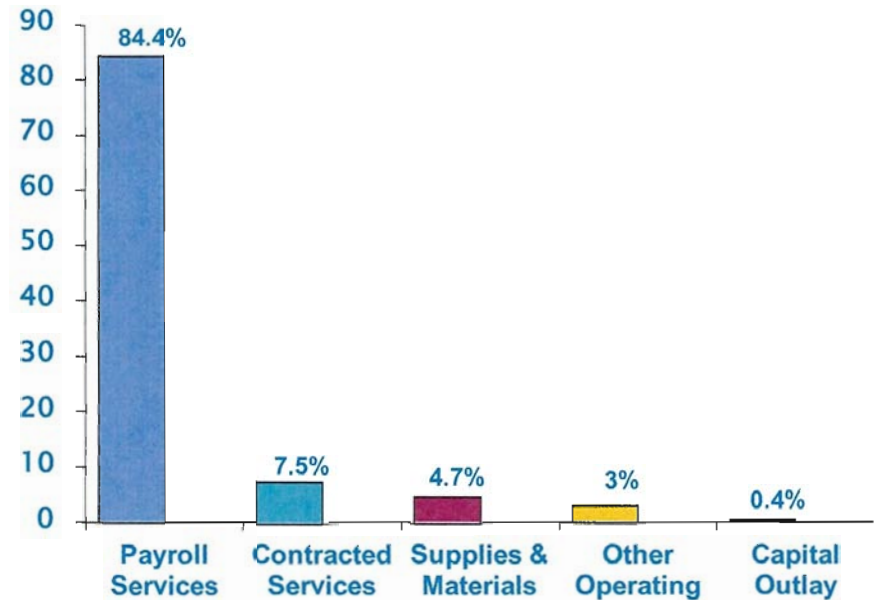
# GENERAL OPERATING FUND REVENUE – DETAILED BY SOURCE

▶ Local – Property Taxes	\$95,748,004
▶ Local – Investments	\$244,500
▶ Local – Extracurricular	\$1,375,596
▶ Local – Other	\$4,127,325
▶ State – Found./Per Cap	\$157,317,442
▶ State – TRS / Other	\$11,439,035
▶ Federal	\$3,526,000
<b>Total Revenue</b>	<b>\$273,777,902</b>



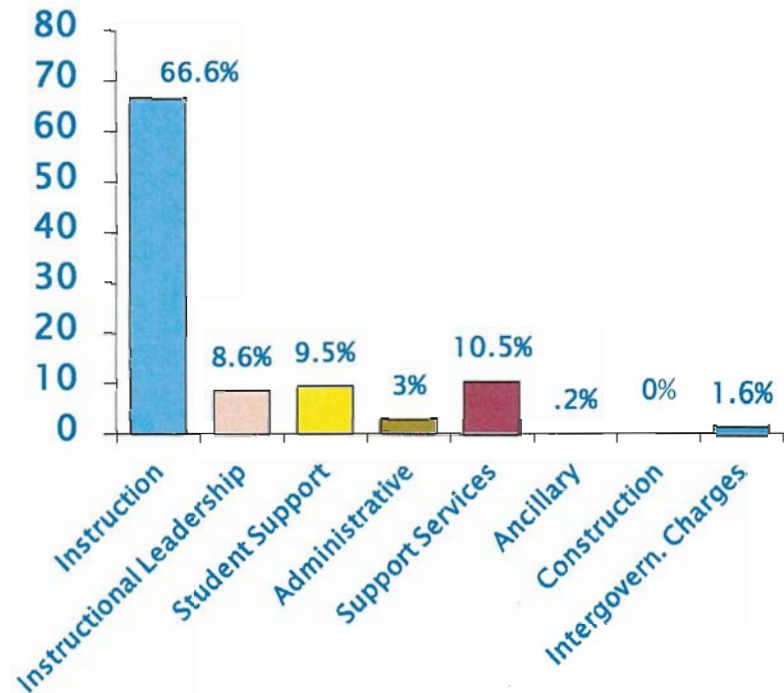
# GENERAL OPERATING FUND EXPENDITURES BY OBJECT

▶ Payroll Services	\$231,654,811
▶ Contracted Services	\$20,517,548
▶ Supplies & Materials	\$12,997,568
▶ Other Operating	\$8,167,644
▶ Capital Outlay	<u>\$1,005,123</u>
<b>Total Expenditures</b>	<b>\$274,342,694</b>



# GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

▶ Instruction	\$182,830,639
▶ Instructional Leadership	\$23,487,142
▶ Student Support Services	\$26,145,829
▶ Administrative	\$8,079,850
▶ Support Services	\$28,879,651
▶ Ancillary Services	\$481,497
▶ Construction	\$4,000
▶ Intergovernmental Charges	<u>\$4,434,086</u>
<b>Total Expenditures</b>	<b>\$274,342,694</b>





**IRVING INDEPENDENT SCHOOL DISTRICT  
ANALYSIS - ASSESSED VALUES AND TAX REVENUE  
2013-2014 OFFICIAL BUDGET**

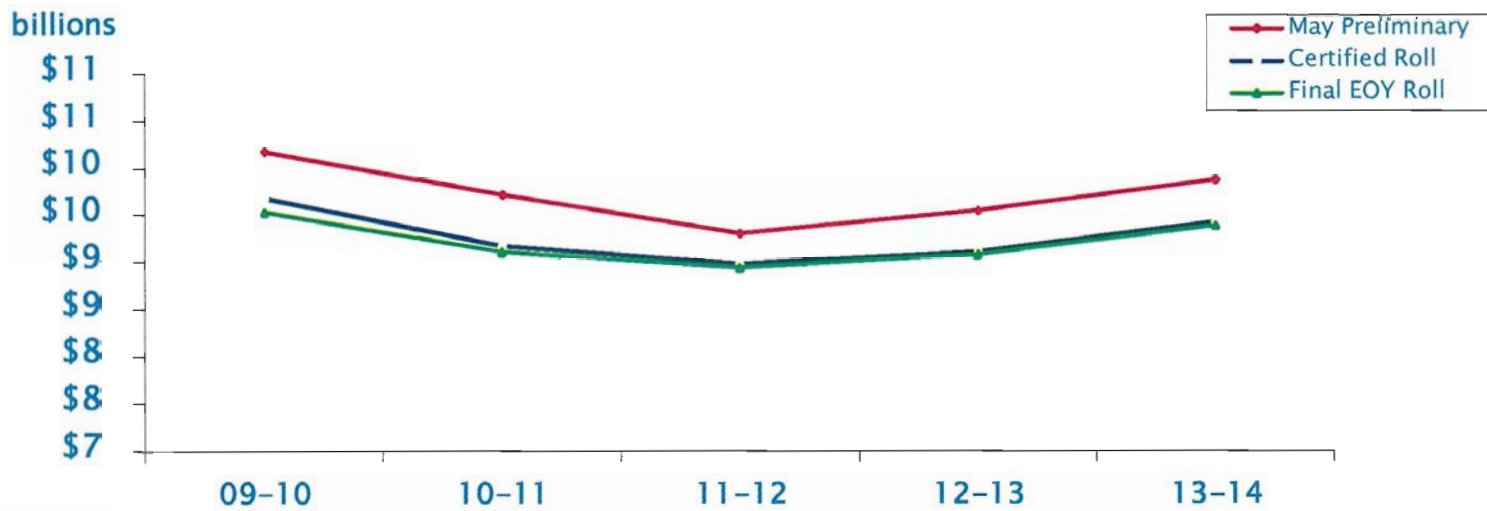
	<u>2011-12 ACTUAL</u>	<u>2012-13 EST. ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2013-14 BUDGET</u>	<u>BUDGET DIFFERENCE</u>	
<b>SECTION I</b>						
<b>DCAD CERTIFIED ROLL</b>	\$8,971,398,639	\$9,095,092,708	\$9,095,092,708	\$9,423,271,055	\$328,178,347	3.61%
NET SUPPLEMENTAL ROLL CHANGES	(\$54,240,337)	(\$35,033,299)	(\$40,000,000)	(\$40,000,000)	\$0	
<b>ASSESSED VALUES</b>						
GROSS TAXABLE VALUE	\$8,917,158,302	\$9,060,059,409	\$9,055,092,708	\$9,383,271,055	\$328,178,347	3.62%
LESS FROZEN VALUES	(\$273,800,273)	(\$218,894,394)	(\$251,800,250)	(\$226,796,482)	\$25,003,768	
LESS ESTIMATED DEL. TAXES	<u>(\$175,530,370)</u>	<u>(\$181,101,854)</u>	<u>(\$181,101,854)</u>	<u>(\$187,665,421)</u>	<u>(\$6,563,567)</u>	
NET TAXABLE VALUE	\$8,467,827,659	\$8,660,063,161	\$8,622,190,604	\$8,968,809,152	\$346,618,548	4.02%
<b>LOCAL REVENUE</b>						
LOCAL MAINTENANCE TAX	\$89,708,221	\$87,785,374	\$89,670,782	\$93,275,615	\$3,604,833	4.02%
DEBT SERVICE TAX	<u>\$36,642,125</u>	<u>\$36,638,196</u>	<u>\$36,644,310</u>	<u>\$38,117,439</u>	<u>\$1,473,129</u>	4.02%
TOTAL CURRENT YEAR LEVY	\$126,350,346	\$124,423,570	\$126,315,092	\$131,393,054	\$5,077,962	4.02%
<b>TIF TAXES INCLUDED IN LEVY</b>						
\$0.01 TAX RATE YIELD	\$1,742,264	\$2,303,594	\$2,930,000	\$3,800,000	\$870,000	29.69%
PEAK ENROLLMENT	\$8,467,828	\$844,090	\$862,219	\$896,881	\$34,662	4.02%
NET TAXABLE VALUE PER PUPIL	34,851	35,114	35,312	35,402	90	0.25%
WEALTH PER WADA	\$242,972	\$246,627	\$244,172	\$253,342	\$9,170	3.76%
	\$204,544	\$195,033	\$196,519	\$191,849	(\$4,670)	-2.38%
<b>SECTION II</b>						
<b>TAX RATE</b>						
LOCAL MAINTENANCE FUND	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$0.0000	
DEBT SERVICE FUND	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.0000</u>	
TOTAL IISD TAX RATE	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$0.0000</u></u>	
<b>WADA PER LOCAL MAINTENANCE</b>						
WADA PER LOCAL MAINTENANCE	\$2,063	\$2,090	\$2,024	\$2,075	\$51	
WADA STATE & LOCAL MAINTENANCE	\$5,042	\$5,042	\$4,775	\$5,235	\$460	

**IRVING INDEPENDENT SCHOOL DISTRICT  
TAXABLE ASSESSED VALUATION (TAV) DATA**

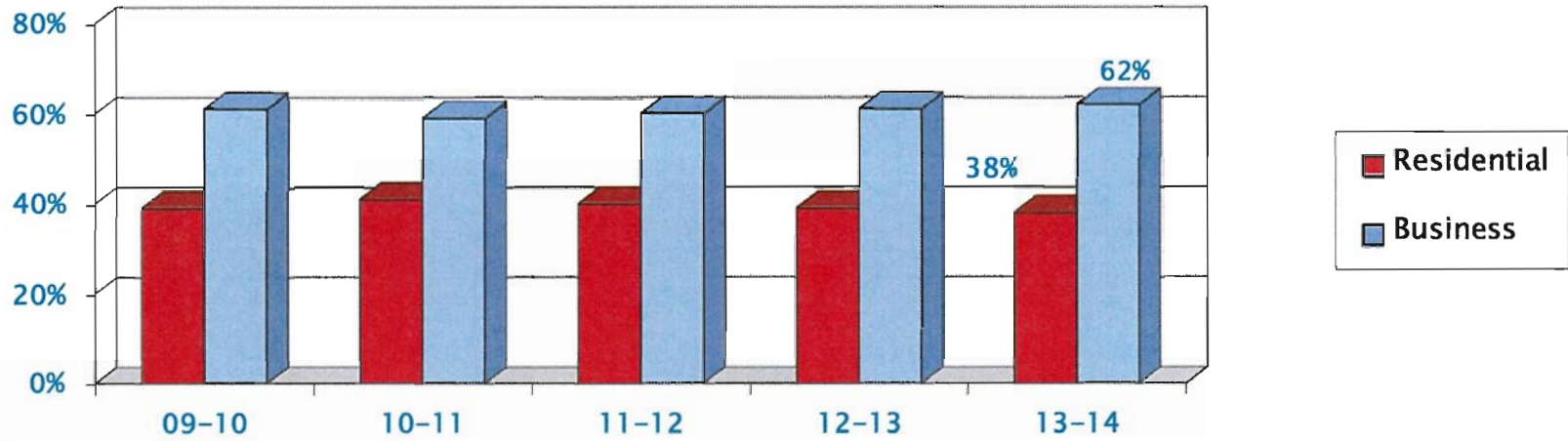
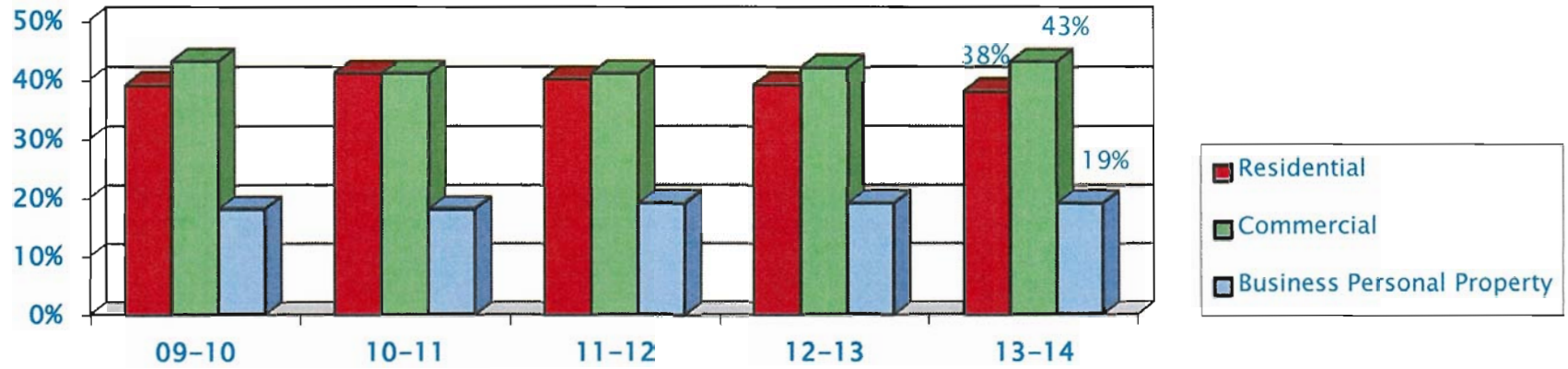
	<u>2008-09 % Chg</u>		<u>2009-10 % Chg</u>		<u>2010-11 % Chg</u>		<u>2011-12 % Chg</u>		<u>2012-13 % Chg</u>		<u>2013-14 % Chg</u>		
<b>April DCAD Letter</b>					\$ 9,691,808,818		\$9,202,276,620	-5.1%	\$9,388,946,101	2.0%	\$9,732,628,963	3.7%	\$343,682,862
<b>May Preliminary Tax Roll</b>	\$10,844,123,979	3.9%	\$10,158,278,697	-6.3%	\$9,702,452,146	-4.5%	\$9,294,675,906	-4.2%	\$9,526,653,773	2.5%	\$9,856,752,819	3.5%	\$330,099,046
Residential	\$3,980,445,965	2.5%	\$3,910,441,850	-1.8%	\$3,805,105,637	-2.7%	\$3,715,714,644	-2.3%	\$3,565,409,841	-4.0%	\$3,554,623,419	-0.3%	(\$10,786,422)
Commercial	\$4,992,842,008	4.2%	\$4,429,032,292	-11.3%	\$4,103,041,868	-7.4%	\$3,797,199,818	-7.5%	\$4,107,149,691	8.2%	\$4,429,947,036	7.9%	\$322,797,345
Business Personal Prpty	\$1,870,836,006	6.3%	\$1,818,804,555	-2.8%	\$1,794,304,641	-1.3%	\$1,781,761,444	-0.7%	\$1,854,094,241	4.1%	\$1,872,182,364	1.0%	\$18,088,123
<b>Certified Original Tax Roll</b>	\$10,135,897,746	4.6%	\$9,670,388,426	-4.6%	\$9,162,488,657	-5.3%	\$8,971,398,639	-2.1%	\$9,095,092,708	1.4%	\$9,423,271,055	3.6%	\$328,178,347
Residential	\$3,936,462,149	2.3%	\$3,859,795,832	-1.9%	\$3,759,662,355	-2.6%	\$3,678,272,244	-2.2%	\$3,539,594,141	-3.8%	\$3,536,980,423	-0.1%	(\$2,613,718)
Commercial	\$4,427,985,719	4.3%	\$4,066,752,461	-8.2%	\$3,733,991,404	-8.2%	\$3,591,172,428	-3.8%	\$3,830,510,526	6.7%	\$4,064,363,287	6.1%	\$233,852,761
Business Personal Prpty	\$1,771,449,878	10.4%	\$1,743,840,133	-1.6%	\$1,668,834,898	-4.3%	\$1,701,953,967	2.0%	\$1,724,988,041	1.4%	\$1,821,927,345	5.6%	\$96,939,304
<b>Roll Change - April Letter to Certified</b>						-5.5%		-2.5%		-3.1%		-3.2%	
<b>Roll Change - May Est to Certified</b>	-6.5%		-4.8%			-5.6%		-3.5%		-4.5%		-4.4%	
<b>Net Supplemental Roll chgs</b>	(\$150,008,559)		(\$147,351,726)		(\$116,794,845)		(\$54,240,337)		(\$35,033,299)		(\$40,000,000)		
Residential	(\$5,433,726)		(\$15,249,166)		(\$128,211,981)		(\$11,435,065)		(\$11,245,665)				
Commercial	(\$151,252,463)		(\$138,478,258)		(\$2,200,606)		(\$50,965,902)		(\$53,229,154)				
Business Personal Prpty	\$6,677,630		\$6,375,698		\$13,617,742		\$8,160,630		\$29,441,520				
<b>Final EOY Tax Roll</b>	\$9,985,889,187	4.2%	\$9,523,036,700	-4.6%	\$9,045,693,812	-5.0%	\$8,917,158,302	-1.4%	\$9,060,059,409	1.8%	\$9,383,271,055	3.6%	\$323,211,646
Residential	\$3,931,028,423	2.5%	\$3,844,546,666	-2.2%	\$3,631,450,374		\$3,666,837,179		\$3,528,348,476				
Commercial	\$4,276,733,256	6.7%	\$3,928,274,203	-8.1%	\$3,731,790,798		\$3,540,206,526		\$3,777,281,372				
Business Personal Prpty	\$1,778,127,508	2.1%	\$1,750,215,831	-1.6%	\$1,682,452,640		\$1,710,114,597		\$1,754,429,561				
<b>Change in Tax Roll From Certified to Final</b>	-1.480%		-1.524%		-1.275%		-0.605%		-0.238%		-0.424%		

# TAXABLE ASSESSED VALUATION

	<u>Certified Roll</u>	<u>Change</u>	<u>% Change</u>
2009-10	\$9,670,388,426	(\$465,509,320)	(4.6%)
2010-11	\$9,162,488,657	(\$507,899,769)	(5.3%)
2011-12	\$8,971,398,639	(\$191,090,018)	(2.1%)
2012-13	\$9,095,092,708	\$123,694,069	1.4%
2013-14	\$9,423,271,055	\$328,178,347	3.6%



# COMPOSITION OF CERTIFIED TAX ROLL



## TAX RATE CALCULATIONS

The Irving I.S.D. does not offer an optional homestead exemption but all homeowners receive the state mandated \$15,000 homestead exemption. The following calculations depict the taxes on homes of various assessed values.

	ASSESSED VALUE	TAXABLE VALUE	2012-13 TAXES AT: 1.465	2013-14 TAXES AT: 1.465	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
*	\$ 126,337	\$ 111,337	\$ 1,631	\$ 1,631	\$ -	\$ -
**	\$ 126,170	\$ 111,170	\$ 1,629	\$ 1,629	\$ -	\$ -
	\$ 120,000	\$ 105,000	\$ 1,538	\$ 1,538	\$ -	\$ -
	\$ 95,000	\$ 80,000	\$ 1,172	\$ 1,172	\$ -	\$ -
	\$ 75,000	\$ 60,000	\$ 879	\$ 879	\$ -	\$ -
	\$ 60,000	\$ 45,000	\$ 659	\$ 659	\$ -	\$ -

\* DCAD Average Home Value last year

\*\* DCAD Average Home Value this year

### CALCULATION OF TAXABLE VALUE - EXAMPLE

\$ 126,170	ASSESSED VALUE OF AVERAGE HOME IN IISD
\$ (15,000)	STATE EXEMPTION
<u>\$ 111,170</u>	TAXABLE VALUE

### CALCULATION OF TAXES - EXAMPLE

#### TAX CALCULATION AT CURRENT TAX RATE OF \$1.465

\$ 111,170	TAXABLE VALUE OF \$126,170 AVERAGE HOME
<u>1.465</u>	CURRENT TAX RATE PER \$100
\$ 1,629	CURRENT TAXES

#### TAX CALCULATION AT PROPOSED TAX RATE OF \$1.465

\$ 111,170	TAXABLE VALUE OF \$126,170 AVERAGE HOME
<u>1.465</u>	PROPOSED TAX RATE PER \$100
\$ 1,629	PROPOSED TAXES

No increase over last year for the average home value or decrease \$2 from last year's average home value to next year's.

**IRVING INDEPENDENT SCHOOL DISTRICT  
Fifteen Year Tax Rate History**

<u>School Year</u>	<u>Local Maintenance (Operating)</u>	<u>Debt Service</u>	<u>Total</u>	<u>Peak Enrollment</u>
1999-00	1.443	0.2254	1.6684	28,108
2000-01	1.480	0.2150	1.6950	29,108
2001-02	1.495	0.2000	1.6950	30,393
2002-03	1.500	0.2706	1.7706	30,975
2003-04	1.500	0.3150	1.8150	31,423
2004-05	1.500	0.3370	1.8370	32,143
2005-06	1.500	0.3140	1.8140	32,836
2006-07	1.330 (HB1)	0.3140	1.6440	33,124
2007-08	1.000 (HB1)	0.3485	1.3485	33,189
2008-09	1.020	0.3710	1.3910	33,223
2009-10	1.020	0.4050	1.4250	33,798
2010-11	1.040	0.4250	1.4650	34,289
2011-12	1.040	0.4250	1.4650	34,851
2012-13	1.040	0.4250	1.4650	35,114
2013-14	1.040	0.4250	1.4650	35,402

Over the course of the last fifteen (15) tax years the Irving ISD Board of Trustees has lowered the total tax rate three times, held it steady four, and had to increase it seven times (to a high of 1.8370 in 2004-05) while simultaneously gaining 7,294 new students.

The 2013-14 tax rate of \$1.465 is the fourth lowest tax rate for the district since 1999-00. This is the fourth year since the adoption of HB1 in the 2006-07 school year that the district is using all 4 local option pennies for the Local Maintenance (Operating) tax rate.

## 2013 Rollback Tax Rate Worksheet Irving ISD

Date: 07/29/2013

See Chapter 3 of the Texas Comptroller's 2013 Manual for School Districts for an explanation of the rollback tax rate.

<b>25. Maintenance and operations (M&amp;O) rate.</b> Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	\$1.500/\$100
<b>26. Multiply line 25 times 0.6667</b>	\$1.0001/\$100
<b>27. 2013 rollback maintenance and operation rate.</b>  Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.040/\$100
<b>28. Total 2013 debt to be paid with property taxes.</b> "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 also 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.  B. If using unencumbered funds, subtract unencumbered fund amount used from total debt.  C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.  D. Total: Subtract B and C from A.	\$48,316,455  \$2,030,271  \$10,901,404  \$35,384,780
<b>29. Certified 2012 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>30. Adjusted 2013 debt.</b> Subtract line 29 from line 28D.	\$35,384,780
<b>31. Certified 2013 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
<b>32. 2013 debt adjusted for collections.</b> Divide line 30 by line 31.	\$35,384,780
<b>33. Enter the 2013 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2013 taxes that will be deposited into the tax increment fund.</b>	\$363,710,088
<b>34. 2013 total taxable value.</b> Subtract line 33 from line 18.	\$8,325,830,374
<b>35. 2013 debt tax rate.</b> Divide line 32 by line 34 and multiply by \$100.	\$0.425/\$100
<b>36. 2013 rollback tax rate.</b> Adds lines 27 and 35.	\$1.465/\$100

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Irving ISD will hold a public meeting at 7:00 PM, August 26, 2013 in Irving ISD Administration Building, 2621 W Airport Fwy, Irving, Texas 75062. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.040/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	
Approved by Local Voters	\$0.425/\$100 (proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	7.87 % increase
Debt Service	3.11 % increase
Total expenditures	7.13 % increase

### Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$10,783,029,780	\$11,164,184,800
Total appraised value* of new property**	\$39,416,415	\$73,786,402
Total taxable value*** of all property	\$9,095,092,708	\$9,423,271,055
Total taxable value*** of new property**	\$38,405,446	\$71,141,433

\*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

\*\* "New property" is defined by Section 26.012(17), Tax Code.

\*\*\* "Taxable value" is defined by Section 1.04(10), Tax Code.

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$925,201,298

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.040	\$0.425*	\$1.465	\$3,835	\$4,314
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.000	\$0.404*	\$1.404	\$3,751	\$4,944
Proposed Rate	\$1.040	\$0.425*	\$1.465	\$3,931	\$5,172

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

### Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$126,337	\$126,170
Average Taxable Value of Residences	\$111,337	\$111,170
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.465	\$1.465
Taxes Due on Average Residence	\$1,631.09	\$1,628.64
Increase (Decrease) in Taxes		\$-2.45

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.465. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.465.

### Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$88,000,000
Interest & Sinking Fund Balance(s)	\$11,800,000



**IRVING INDEPENDENT SCHOOL DISTRICT  
REVENUE COMPARISON  
STATE FOUNDATION PROGRAM  
2013-2014 OFFICIAL BUDGET**

	<u>2011-12 FINAL</u>	<u>2012-13 EST. ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2013-14 BUDGET</u>	<u>CHANGE IN STATE FUNDING</u>
<b>PUPIL IN ADA</b>					
REGULAR EDUCATION	29,396.866	29,725.695	29,546.866	29,741.292	194
SPECIAL EDUCATION	663.345	636.793	663.345	636.793	(27)
CAREER & TECHNOLOGY	2,008.317	1,971.915	2,008.317	1,971.915	(36)
TOTAL REFINED ADA	32,068.528	32,334.403	32,218.528	32,350.000	131
WADA	42,041	44,281	43,946	44,946	1,000
COMPTROLLER'S VALUE	\$8,599,221,608	\$8,636,242,397	\$8,636,242,397	\$8,622,855,397	
<b>REGULAR PROGRAM COST</b>					
REGULAR BLOCK GRANT	\$142,290,011	\$152,618,258	\$151,700,110	\$161,852,112	\$10,152,002
<b>SPECIAL PROGRAM COSTS</b>					
SPECIAL EDUCATION	\$15,982,589	\$15,215,740	\$15,977,507	\$15,809,590	(\$167,917)
CAREER & TECHNOLOGY EDUCATION	\$14,225,435	\$13,966,665	\$14,234,123	\$14,507,068	\$272,945
GIFTED & TALENTED	\$1,003,780	\$1,012,138	\$985,666	\$1,052,030	\$66,364
COMPENSATORY EDUCATION	\$29,733,870	\$31,521,150	\$29,838,650	\$32,882,930	\$3,044,280
BILINGUAL EDUCATION	\$6,471,891	\$6,550,205	\$6,471,891	\$6,804,011	\$332,120
HIGH SCHOOL ALLOTMENT	\$2,350,772	\$2,392,500	\$2,345,107	\$2,392,500	\$47,393
TOTAL SPECIAL COSTS	\$69,768,337	\$70,658,398	\$69,852,944	\$73,448,129	\$3,595,185
<b>TOTAL FOUNDATION COSTS</b>	\$212,058,348	\$223,276,656	\$221,553,054	\$235,300,241	\$13,747,187
LESS LOCAL SHARE	\$85,992,216	\$86,362,424	\$86,362,424	\$86,228,554	(\$133,870)
TOTAL TIER I STATE AID	\$126,066,132	\$136,914,232	\$135,190,630	\$149,071,687	\$13,881,057
<b>OTHER STATE AID:</b>					
PRE-K FUNDING				\$136,986	\$136,986
TIER II	\$6,536,223	\$7,032,613	\$6,883,939	\$7,356,960	\$473,021
HB1 ALLOTMENTS	\$2,764,292	\$752,111	\$779,074	\$751,809	(\$27,265)
TOTAL OTHER STATE AID	\$9,300,515	\$7,784,724	\$7,663,013	\$8,245,755	\$582,742
<b>TOTAL STATE FOUNDATION</b>	<u>\$135,366,647</u>	<u>\$144,698,956</u>	<u>\$142,853,643</u>	<u>\$157,317,442</u>	<u>\$14,463,799</u>
FOUNDATION REVENUE	\$127,438,431	\$131,675,926	\$129,426,711	\$149,096,855	\$19,670,144
AVAILABLE SCHOOL FUND	\$7,928,216	\$13,023,030	\$13,426,932	\$8,083,601	(\$5,343,331)
PRE-K FUNDING				\$136,986	\$136,986
<b>SUB TOTAL STATE AID</b>	<u>\$135,366,647</u>	<u>\$144,698,956</u>	<u>\$142,853,643</u>	<u>\$157,317,442</u>	<u>\$14,463,799</u>
<b>WADA PER PUPIL</b>	\$3,220	\$3,268	\$3,251	\$3,500	\$249
<b>ADA PER PUPIL</b>	\$4,221	\$4,475	\$4,434	\$4,863	\$429
<b>TIER III</b>					
INSTRUCTIONAL FACILITIES ALLOTMENT	\$3,485,678	\$3,324,703	\$3,482,512	\$3,346,462	(\$136,050)
EXISTING DEBT ALLOTMENT (EDA)	\$7,124,474	\$7,195,996	\$7,145,612	\$7,554,942	\$409,330
<b>TOTAL TIER III STATE AID</b>	<u>\$10,610,152</u>	<u>\$10,520,699</u>	<u>\$10,628,124</u>	<u>\$10,901,404</u>	<u>\$273,280</u>
<b>GRAND TOTAL STATE AID</b>	<u>\$145,976,799</u>	<u>\$155,219,655</u>	<u>\$153,481,767</u>	<u>\$168,218,846</u>	<u>\$14,737,079</u>

2013-14 Summary of Finances - IRVING ISD

Funding Elements	From
<b>Students</b>	<b>Date Entry</b>
1. Refined Average Daily Attendance (ADA)	32,350.00
2. Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	29,741.29
3. Special Education FTEs (Link to Detail Report)	636.79
4. Career & Technology FTEs	1,971.92
5. Advanced Career & Technology FTEs	400
6. High School ADA	8,700
7. Weighted ADA (WADA) (Link to Detail Report)	44,946
8. Prior Year Refined ADA	32,334
9. Texas School for the Blind and Visually Impaired ADA	1
10. Texas School for the Deaf ADA	2
<b>Staff</b>	
11. Full-time Staff (not MSS)	1,450
12. Part-time Staff (not MSS)	156
<b>Property Values</b>	
13. 2013 (current tax year) Locally Certified Property Value	Not Needed
14. 2012 (prior tax year) State Certified Property Value ("T2" value)	8,622,855,397
<b>Tax Rates and Collections</b>	
15. 2005 Adopted M&O Tax Rate	1.50
16. 2013 (current tax year) Compressed M&O Tax Rate	1.00
17. Average Tax Collection Rate	Not Needed
18. 2013-14 (current tax year) M&O Tax Rate	1.04
19. 2013-14 (current school year) M&O Tax Collections (Link to Detail Report)	89,975,615
20. 2013-14 (current school year) I&S Tax Collections	37,180,050
21. 2013-14 Total Tax Collections	127,155,665
22. 2013-14 (current school year) Total Tax Levy	131,393,054
<b>Funding Components</b>	
23. Adjusted Allotment (Link to Detail Report)	5,442
24. Revenue at Compressed Rate (RACR) per WADA	5,242
25. Cost of Education Index (CEI)	1.14
26. Adjusted CEI	1.14
27. Per Capita Rate	250
<b>Tier I Allotments</b>	
<b>Program Intent Codes - Allotments</b>	
28. 11-Regular Program Allotment	161,852,111
29. 23-Special Education Adjusted Allotment (Spend 52% of Amount)	15,809,590
30. 22-Career & Technology Allotment (Spend 58% of Amount)	14,507,068
31. 21-Gifted & Talented Adjusted Allotment (Spend 55% of Amount)	1,052,030
32. 24-Comp Ed Allotment (Spend 52% of Amount) (no Detail Report included)	32,882,930
33. 25-Bilingual Education Allotment (Spend 52% of Amount)	6,804,011
34. 11-Public Education Grant	-
35. 99-New Instructional Facilities Allotment (NIFA)	-
36. 99-Transportation Allotment (no Detail Report included)	-
37. 31-High School Allotment	2,392,500
38. Total Cost of Tier I (Link to Tier I Detail Report)	235,300,240
39. Less: Local Fund Assignment	86,228,554
40. State Share of Tier I	149,071,686
41. Per Capita Distribution from the Available School Fund (ASF)	8,083,601
<b>Foundation School Program (FSP) State</b>	
<b>Funding</b>	
42. Greater of State Share of Tier I or (ASF+NIFA+HS)	149,071,686
43. Tier II (Link to Tier II Detail Report)	7,356,960
44. Other Programs (Link to Detail Report)	751,809
45. Less: Total Available School Fund (\$280 * Prior Year ADA)	(8,083,601)
46. Total FSP Operating Fund	149,096,855

<b>State Aid by Funding Source</b>	
<b>Fund Code/Object Code - Funding Source</b>	
47. 199/5812 - Foundation School Fund	149,096,855
48. 199/5811 - Available School Fund	8,083,601
49. 599/5829 - EDA (Link to Detail Report)	7,554,942
50. 599/5829 - Instructional Facilities Allotment (Bond) (Link to Detail Report)	3,346,462
51. 199/5819 - Pre-K Funding	136,986
52. TOTAL 2013-14 FSP/ASF STATE AID	168,218,845

<b>ADDITIONAL INFO: (Not on TEA's Summary of Finances)</b>	
<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>	
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)	157,180,455
M&O Rev From Local Taxes (net of recapture and up to compressed rate)	86,515,014
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)	3,460,601
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	-
Additional M&O Rev Resulting From ASATR Credit Against Recapture	-
2013-14 TOTAL STATE/LOCAL M&O REVENUE	247,156,070
Less: Credit Balance Due State (See Foundation School Fund balance above)	-
2013-14 NET TOTAL STATE/LOCAL M&O REVENUE	247,156,070

**STAFFING AND SUPPLEMENTAL DUTY PAY REQUESTS  
ALL DIVISIONS 2013-2014 OFFICIAL BUDGET  
SUMMARY**

POSITION		UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST	
<b>NEW PERSONNEL UNIT REQUESTS</b>						
Superintendent's Office	YES	2		\$130,000	\$130,000	
Business/Finance	YES	0.75		\$33,750	\$33,750	
Administration/HR	YES	0.25		\$11,250	\$11,250	
School Support Services	YES	9		\$353,515	\$320,952	
Academic Services	YES	109		\$5,703,060	\$5,638,060	
		<b>Sub-total</b>	<b>121</b>	<b>LOCAL/FED</b>	<b>\$6,231,575</b>	<b>\$6,134,012</b>
<b>NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES</b>						
Supintendent's Office	NONE			0	0	
Business/Finance	NONE			0	0	
Administration/HR	NONE			0	0	
School Support Services	NONE			0	0	
Academic Services	YES			\$206,300	\$106,300	
		<b>Sub-total</b>		<b>LOCAL</b>	<b>\$206,300</b>	<b>\$106,300</b>
<b>CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS</b>						
Superintendent's Office	NONE					
Business/Finance	NONE			0	0	
Administration/HR	NONE			0	0	
School Support Services	NONE			0	0	
Academic Services	YES			\$23,408	\$23,408	
		<b>Sub-total</b>		<b>LOCAL</b>	<b>\$23,408</b>	<b>\$23,408</b>
		<b>Grand Total</b>	<b>121</b>		<b>\$6,461,283</b>	<b>\$6,263,720</b>

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
SUPERINTENDENT'S DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
<b>NEW PERSONNEL UNIT REQUESTS</b>						
<b>BOARD OF TRUSTEES</b>	<b>Internal Auditor and Secretary</b>		2.0	LOCAL	\$130,000	\$130,000
<b>SUPERINTENDENT</b>	NONE					
<b>Office of Communications</b>	NONE					
	<b>Sub-total</b>		<b>2.00</b>		<b>\$130,000</b>	<b>\$130,000</b>
<b>NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES</b>						
<b>SUPERINTENDENT</b>	NONE					
<b>Office of Communications</b>	NONE					
	<b>Sub-total</b>					
<b>CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS</b>						
<b>SUPERINTENDENT</b>	NONE		0.00		0	0
<b>Office of Communications</b>	NONE					
	<b>Sub-total</b>				<b>0</b>	<b>0</b>
	<b>Grand total</b>		<b>2.00</b>		<b>\$130,000</b>	<b>\$130,000</b>

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
BUSINESS - FINANCE**

POSITION		UNITS	FUNDING SOURCE	COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
<b>NEW PERSONNEL UNIT REQUESTS</b>					
<b>Business Office</b>	Campus Support/HR Specialist: Position to be shared with Business Office (75% BO, 25% HR). Employee would be on pay grade 060 @ \$45,000/230 day per year work calendar. See job description attached.	0.75	LOCAL	\$33,750	\$33,750
	<b>Sub-total</b>	<b>0.75</b>		<b>\$33,750</b>	<b>\$33,750</b>
<b>NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES</b>					
NONE					
	<b>Sub-total</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS</b>					
NONE					
	<b>Sub-total</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Grand total</b>	<b>0.75</b>		<b>\$33,750</b>	<b>\$33,750</b>

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
ADMINISTRATION/HR DIVISION**

POSITION	UNITS	FUNDING SOURCE	COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST	
<b>NEW PERSONNEL UNIT REQUESTS</b>					
HR & Admn	Campus Support/HR Specialist: Position to be shared with Business Office (75% BO, 25% HR). Employee would be on pay grade 060 @ \$45,000/230 day per year work calendar. See job description attached.	0.25	Local	11,250	11,250
	<b>Sub-total</b>	<b>0.25</b>		<b>11,250</b>	<b>11,250</b>
<b>NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES</b>					
HR & Admn	NONE	0.0			0
	<b>Sub-total</b>	<b>0.00</b>		<b>0</b>	<b>0</b>
<b>CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS</b>					
HR & Admn	NONE				
	<b>Sub-total</b>	<b>0.00</b>		<b>0</b>	<b>0</b>
	<b>Grand total</b>	<b>0.25</b>		<b>11,250</b>	<b>11,250</b>

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
SCHOOL SUPPORT SERVICES DIVISION**

POSITION		UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
<b>NEW PERSONNEL UNIT REQUESTS</b>					
Athletics	NONE				
Facilities Services	NONE				
Sch Safety & Ops Ctr	Custodian @ classified pay level 1: job justification attached	4.0	LOCAL	\$135,488	\$135,488
	Dispatcher (day shift) @ classified pay level 4 for 261 days: see justification attached	1.0	LOCAL	\$41,647	\$41,647
	Fixed Asset/Surplus Property Manager- Pay level 4 for 261 days	1.0	LOCAL	\$75,000	\$75,000
	Warehouse Delivery Person @ classified pay level 3: see justification attached	1.0	LOCAL	\$39,171	\$39,171
	Campus Auxiliary Officer - Wheeler Ctr @ classified pay level 4 for 178 days: see justification attached	1.0	LOCAL	\$29,646	\$29,646
Food & Nutrition Svcs	F&N Services Clerk: job description attached; position @ 060 on pay scale	1.0	F&N FUNDS	\$32,563	\$0
Infrastructure & Info Systems	NONE	0.0			
	<b>Sub-total</b>	<b>9.0</b>		<b>\$353,515</b>	<b>\$320,952</b>
<b>NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES</b>					
Athletics	NONE				
Facilities Services	NONE				
Sch Safety & Ops Ctr	NONE				
Food & Nutrition Svcs	NONE				
Infrastructure & Info Systems	NONE				
	<b>Sub-total</b>	<b>0.0</b>		<b>\$0</b>	<b>\$0</b>
<b>CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS</b>					
Athletics	NONE				
Facilities Services	NONE				
Sch Safety & Ops Ctr	NONE				
Food & Nutrition Svcs	NONE				\$0
	<b>Sub-total</b>	<b>0.0</b>		<b>\$0</b>	<b>\$0</b>
	<b>Grand total</b>	<b>9.0</b>		<b>\$353,515</b>	<b>\$320,952</b>



**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
ACADEMIC SERVICES DIVISION**

	POSITION	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
<b>NEW PERSONNEL UNIT REQUESTS</b>					
<b>CAMPUS</b>	Irving HS - <b>Foundation Teachers</b> (we received 6 add'l units in CTE, and lost 5 units in Foundation Teachers; these foundation teachers are needed to provide the needed teaching ratio on the core classes) @ \$55,924/FTE	5.0	LOCAL	\$279,620	\$279,620
	Singley Academy - <b>Teacher</b> (7.5 units) @ \$55,924/FTE	7.5	LOCAL	\$419,430	\$419,430
	Singley Academy - <b>Culinary Aide</b>	1.0	LOCAL	\$26,476	\$26,476
	Stipes - <b>Pre-K Teacher</b> : Tuition paid program	1.0	LOCAL	\$55,924	\$55,924
	Singley Academy & Nimitz HS: <b>Teacher: AP/Cambridge Capstone Course</b>	2.0	LOCAL	\$111,848	\$111,848
	Nimit HS - <b>Teacher</b> : regular education teaching unit	1.0	LOCAL	\$55,924	\$55,924
	MacArthur HS- <b>Teacher</b> : regular education teaching unit - ROTC (offset w/revenue); 217 days + \$3,000 stipend	1.0	LOCAL	\$71,377	\$71,377
	Travis MS - ↑.5 <b>Theatre Arts Teaching</b> unit to full time in order to offer a dual language elective in Spanish for our dual language students	0.5	LOCAL	\$27,962	\$27,962
	Travis MS - <b>Teacher</b> : 1 add'l History teacher to allow an average class size of 26	1.0	LOCAL	\$55,924	\$55,924
	Travis MS - <b>Teacher</b> : 2 add'l Math teachers to double block math and allow an average class size of 25 students	2.0	LOCAL	\$111,848	\$111,848
	De Zavala MS - <b>ELAR Teacher</b> : 2 units	2.0	LOCAL	\$111,848	\$111,848
	De Zavala MS - <b>Teacher</b> : Math-GT/PAP	1.0	LOCAL	\$55,924	\$55,924
	De Zavala MS - <b>Teacher</b> : Science	1.0	LOCAL	\$55,924	\$55,924

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
ACADEMIC SERVICES DIVISION**

	<b>High School Counselors</b> - 1 per comprehensive high school to work with students on new graduation plans @ \$70,000/unit	4.0	LOCAL	\$280,000	\$280,000
	<b>Ratteree - Classroom Aide for Automotive Programs</b>	1.0	LOCAL	\$26,476	\$26,476
	<b>Early Childhood Library Clerk</b> - add 1 clerk to each Early Childhood School	3.0	LOCAL	\$83,886	\$83,886
	<b>School Nurse (RN):</b> housed at Wheeler	1.0	LOCAL	\$55,924	\$55,924
<b>DISTRICT-WIDE</b>	<b>Elementary Administrative Liaisons @ 187 days per school year @ \$55,925/unit</b>	6.0	LOCAL	335,550	335,550
	<b>High School Administrative Liaisons</b> - 1 per high school campus. Duties would reduce "compliance issues" for Principal and Assistant Principals. Salary based on IISD Teacher + 10 days = \$58,915/unit	5.0	LOCAL	\$294,575	\$294,575
	<b>Middle School Administrative Liaisons</b> - 1 per MS campus X 8; duties would reduce "compliance issues" for Principal and Assistants. Salary based on IISD Teacher + 10 days - \$58,915/unit	8.0	LOCAL	\$471,320	\$471,320
	<b>Elementary Dean of Students</b> - cover PK-12, 187 days per work year calendar;	2.0	LOCAL	\$111,848	\$111,848
	<b>Dean of Students</b> - All High Schools @ \$60,595 per unit	6.0	LOCAL	\$363,570	\$363,570
	<b>Fine Arts - Middle School Choir &amp; Orchestra Assistant Directors</b>	2	LOCAL	\$111,848	111,848
	<b>Instructional Technology Specialists (ITS)</b> - replacement of ITS that were cut 2 years ago due to budget constraints. Campuses are requesting the support and assistance, goal is to have an ITS at each campus, cost is \$60,000/unit	15.0	LOCAL	\$900,000	\$900,000
	<b>Campus Technicians (CTs)</b> - replacement of CTs that were cut 2 years ago. Elementary Principals are requesting 1.0 full time unit per campus; cost is \$26,476 per unit	11.0	LOCAL	\$291,236	\$291,236

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
ACADEMIC SERVICES DIVISION**

	<b>High School Media Specialist @187 days - 1 unit per comprehensive HS campus with enrollment of 1200+ to have 1 full-time librarian and 1 full-time Media Specialist @ cost of \$55,924 per unit (IISD Teacher salary)</b>	4.0	LOCAL	\$223,696	\$223,696
	<b>Graduation Lab Coach - Assist students with APEX software to catch students up on credits in order to graduate</b>	2.0	LOCAL	\$130,000	\$130,000
	<b>Educational Diagnostician - Add 1.0 unit rather than using contracted services which is a higher cost to IISD. Position will be funded by IDEA B @ \$65,000/unit</b>	1.0	IDEA B	\$65,000	\$0
	<b>Speech Pathologist - Add 1.0 unit for 192 day calendar</b>	1.0	LOCAL	\$60,000	\$60,000
	<b>Licensed Specialist in School Psychology - Add'l unit will ↓ response time as far as Autism assessment as well as re-align programs to offer better support for staff and students</b>	1.0	LOCAL	\$60,000	\$60,000
	<b>Speech Therapy Communication Aides - to assist SLP and SLPA with interpretation of speech therapy services to students w/LEP; cost is \$26,476 per unit</b>	3.0	LOCAL	\$79,428	\$79,428
	<b>WBL Job Coach - paraprofessional</b>	1.0	LOCAL	\$26,476	\$26,476
	<b>Bilingual Tester (Dyslexia):</b>	1.0	LOCAL	\$55,924	\$55,924
<b>CENTRAL</b>	<b>Clerk - Administration 230 days: Career &amp; Technical Education</b>	1.0	LOCAL	\$32,563	\$32,563
	<b>SHARS Clerk - Increase in SHARS revenue will pay for the new clerk to be housed at SRC building 230 day grade 035</b>	1.0	LOCAL	\$32,563	\$32,563
	<b>Coordinator - Administration: Career &amp; Technical Education</b>	2.0	LOCAL	\$140,000	\$140,000
	<b>Lead Attendance Officer (paraprofessional): Administration - Compulsory Attendance Program</b>	1.0	LOCAL	\$31,148	\$31,148
	<b>Sub-total</b>	<b>109.0</b>		<b>\$5,703,060</b>	<b>\$5,638,060</b>

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 OFFICIAL BUDGET  
ACADEMIC SERVICES DIVISION**

<b>NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES</b>					
<b>CAMPUS</b>	Math and Science stipends to Teachers @ \$2,000 per employee based on TASB study. Cost ranges from \$160,000 to \$420,000 depending on criteria (80-210 teachers). Funded by Bilingual stipend decrease over time.		LOCAL	\$200,000	\$100,000
	Team Leader Positions for Early Childhood Schools (3): Add 2 Team Leaders @ cost of \$800 per employee, \$1,600 per campus;		LOCAL	\$4,800	\$4,800
<b>ACADEMIC SERVICES - ADMINISTRATION</b>	Lead Dean of Students: see attached documentation for justification		LOCAL	\$1,500	\$1,500
	NONE				
	<b>Sub-total</b>			<b>\$206,300</b>	<b>\$106,300</b>
<b>CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS</b>					
<b>CAMPUS</b>	NONE				
<b>CENTRAL</b>	Change current position of Coordinators of Elementary and Secondary Gifted/Advanced Academics: ↑ days from 220 to 230 per calendar year			\$11,000	\$11,000
	Change current position of PEIMS Compliance Clerk from 187 to 239 days			\$8,500	\$8,500
	Change current position of Coordinator of At Risk Services: ↑ days from 220 to 230 per calendar year			\$3,908	\$3,908
	<b>Sub-total</b>			<b>\$23,408</b>	<b>\$23,408</b>
	<b>Grand total</b>	<b>109.0</b>		<b>\$5,932,768</b>	<b>\$5,767,768</b>

## **IRVING ISD 2013-2014 STAFFING SUMMARY**

This document provides a brief explanation of each recommendation found in the previous chart titled Staffing and Supplemental Duty Pay Requests 2013-2014.

### **SUPERINTENDENT'S DIVISION**

- An Internal Auditor and Secretary are added to the Budget as requested by the Board Finance Committee at a cost of \$130,000.

### **BUSINESS & FINANCE DIVISION**

- Campus Support/HR Specialist: The position is to be shared between the Business Office (75%) and Human Resources (25%). The employee would be placed on pay grade 060 @ approximately \$45,000/230 day per year work calendar. The primary role would be to train the campus secretary and High School cashiers and to support the principal in processing cash receipts, purchase requisitions and payroll when the secretary is absent.

### **ADMINISTRATION & HUMAN RESOURCES DIVISION**

- Campus Support/HR Specialist: The position is to be shared between the Business Office (75%) and Human Resources (25%). The employee would be placed on pay grade 060 @ approximately \$45,000/230 day per year work calendar. This person would work June through August in HR processing new hires and terminations.

### **SUPPORT SERVICES DIVISION**

School Safety & Operations Center: 8.0 FTEs.

- 1.0 Custodian @ classified pay level 1 at cost of \$33,872; was used to fund a security position (Campus Auxiliary Officer) during the middle of the current school year. As a result, this FTE will be assigned back to its original school MacArthur HS.
- 3.0 Custodians @ classified pay level 1 at cost of \$101,616; additional unit for three major high schools.
- 1.0 Daytime Security Dispatcher; @ classified pay level 4 @ cost of \$41,647. These duties are now assumed by the Secretary to the Director of School Safety & Operations. When the secretary is away from the office or engaged in other matters, security issues are not always handled in a timely manner. The Dispatcher would answer the security telephone, monitor the security technology, and support the Facilities Services' vehicle program.
- 1.0 Fixed Asset/Surplus Property Manager – To manage the district's property acquisitions and surplus collection and disposal of fixed assets throughout the entire school district at a cost of \$75,000.

- 1.0 Warehouse Delivery person @ classified pay level 3 at cost of \$39,171. One FTE will be used to support the new Warehouse requirement of delivering student records to and between campus sites. This was added in the current year and it takes one FTE nearly the entire workday, every day to make these deliveries.
- 1.0 Campus Auxiliary Officer to be placed at the Secondary Reassignment Center @ classified pay level 4 at cost of \$29,646.

Food & Nutrition Services Clerk 1.0 FTE: F&N Services funding @ annual cost (including benefits) of approximately \$32,563. The clerk will assist directors with customer service, date entry, and the management of employee records, etc.

### ACADEMIC SERVICES DIVISION

- Irving HS – Foundation Teachers 5.0 FTEs: (we received 6 additional units in CTE, and lost 5 units in Foundation Teachers; these foundation teachers are needed to provide the needed teaching ration on the core classes – Math, Science, English and Social Studies) @ \$55,924/FTE
- Singley Academy Teacher (7.5 units): @ \$55,924/FTE. The units are needed to continue our successful class structure which was challenged by some of the experienced cuts from the 2009-2010 school year.
- Singley Academy: Culinary Aide 1.0 FTE: funded with local funds at annual cost of \$26,474. Chef or restaurants cook to assist with the supervision and training of students in the Culinary Arts program. Without the additional help, the program will need to limit the services that provide students with real-world application of their training.
- Singley Academy & Nimitz HS: Teachers - AP/Cambridge Capstone, 2.0 FTE. Local funding @ annual cost of \$111,848. Singley Academy and Nimitz are 2 of 17 high school campuses throughout the world participating in the AP/Cambridge Capstone pilot program. Based on recent student recruitment at both campuses and the requirements of the pilot, both high schools will need to dedicate a full unite to the pilot to implement the pilot with fidelity.
- Stipes Elementary School, Pre-K Teacher (tuition paid) 1.0 FTE. Funding would be local/tuition paid @ annual cost of \$55,924. A tuition-based Pre-K program would be piloted at Stipes ES for the 2013-2014 school year which would address the needs of families that are non-qualifying for the Pre-K program as far as economic status or language ability status. An additional Pre-K teacher is necessary if we implement the pilot program.
- Nimitz HS – Teachers: regular education teaching unit: 1.0 FTE @ \$55,924
- MacArthur HS – Teacher, 1.0 FTE: Regular education teaching unit – ROTC (offset w/revenue); 217 day calendar (\$55,924 + \$3,000 stipend = \$58,924). District cost (supplemented by federal funds) would be \$29,462. The ROTC program is currently at capacity with strong indication that it will experience growth. In order to accommodate the growth and the students, another instructor is needed.
- Travis MS - Theatre Arts Teaching unit: ↑ .5 to full time in order to offer a dual language elective in Spanish for our dual language students (additional cost of \$27,962)

- Travis MS – Teacher: 1 additional History teacher to allow an average class size of 26 at cost of \$55,924
- Travis MS – Teacher: 2 additional Math teachers to double block math and allow an average class size of 25 students @ total cost of \$111,848
- De Zavala MS – ELAR Teacher: 2 units for total cost of \$111,848
- De Zavala MS – Teacher: Math – GT/PAP at cost of \$55,924
- De Zavala MS – Teacher: Science at cost of \$55,924
- High School Counselors: 1 per comprehensive high school to work with students on new high school graduation plans from HB5 at \$70,000 per unit for total of \$280,000
- Rattree – Classroom Aide, Automotive Program: 1.0 FTE: automotive program @ local funding cost of \$26,476. An aide is necessary due to the large class sizes and the use of hazardous equipment in the program. One automotive aide can be shared between the Automotive, Technology and Diesel, thus increasing instructor/student time as well as increasing the safety of the program.
- Wheeler– School Nurse (RN), 1.0 FTE: to be shared between the campuses @ local cost of \$55,924. The objective is to provide medical assessment, first aid, emergency management and medication or procedure management of students and staff assigned to the Reassignment Center or the Rattree during the school day.
- Early Childhood Library Clerk, 3.0 FTEs: the clerk would assist the half-time Librarian at each Early Childhood School to better meet the needs of the students; for additional total of \$83,886.
- District-wide Elementary Administrative Liaison, 6.0 FTEs: to be funded with local funds at cost of \$55,925/unit for total of \$335,550. Salary based on 187 day teacher. Three of these positions are reserved for the SMU Teaching Trust program. Duties would include: Testing organization/training, 504 meeting assistance, AWARE data resource, ARD meeting assistance, SSP meeting assistance, Discipline, LPAC meeting assistance, Target group monitoring, After-school duties.
- District-wide Middle School Administrative Liaison, 8.0 FTEs: 1 per MS campus X 8; duties would reduce “compliance issues” for Principal and Assistants. Salary based on IISD Teacher + 10 days = \$58,915/unit for total cost of \$471,320. Duties would include: Testing organization/training, 504 meeting assistance, AWARE data resource, ARD meeting assistance, SSP meeting assistance, Discipline, LPAC meeting assistance, Target group monitoring, After-school duties.
- District-wide High School Administrative Liaison, 5.0 FTEs: 1 per HS campus. Duties would reduce “compliance issues” for Principal and Assistants. Salary based on IISD Teacher + 10 days = \$58,915/unit for total cost of \$294,575. An additional unit per campus would substantially alleviate principals and assistant principals giving them more time to have a direct impact on students. Duties would include: Assist with Testing organization/training, 504 meeting assistance, AWARE data resource, ARD meeting assistance, SSP meeting Assistance, Discipline Management, After-school/Night duties, LPAC meeting assistance, and Target group monitoring.

- District-wide Elementary Dean of Students, 2.0 FTEs: cover PK-12, 187 day calendar year @ cost of \$55,924/unit for total of \$111,848. Elementary Deans would assist with testing, ARDS, monitor behaviors and work with counselors in designing and implementing behavior plans as well as other administrative duties.
- Dean of Students – All High Schools: 6.0 units @ \$60,595 per unit, request from Dr. Adam Grinage for total cost of \$363,570
- Middle School Choir & Orchestra Assistants: 1 each for total of 2 units for middle school campuses for additional cost of \$111,848
- Instructional Technology Specialists (ITS), 15.0 FTEs: Replace ITS' positions that were cut 2 years ago due to budget constraints. Campuses are requesting the support and assistance due to growing use of technology on campuses and the increase in enrollment. The goal is to have an ITS at each campus, local cost is \$60,000/unit for total of \$900,000
- Campus Technicians (CTs): 11.0 units. Replace CTs that were cut 2 years ago. Elementary Principals are requesting 1.0 full time unit per campus; cost is \$26,476 per unit for total of \$291,236
- Media Specialist @ 187 days: 4.0 units. 1 unit per HS campus with enrollment of 1200+ which will support full-time librarians @ cost of \$55,924 per unit IISD Teacher salary for total of \$223,696
- Graduation Lab Coach, 2.0 FTEs: @ local cost of \$65,000 per unit for total of \$130,000. Assist students with APEX software to catch students up on credits in order to graduate or to work to get ahead or advance more quickly. Duties include: supports/oversees the operation of the campus graduation lab, coordinates student enrollments with counselors, monitors students' progress and intervenes as needed, arranges teacher tutors for student support, coaches students on graduation needs, assists students with content and other questions.
- Educational Diagnostician, 1.0 FTE: Add 1.0 unit rather than using contracted services which is at a higher cost to the District. Position will be funded by IDEA B @ cost of \$65,000.
- Speech Pathologist, 1.0 FTE: Add 1.0 unit for 192 day calendar at local cost of \$60,000. This position is necessary to move forward with the Program Review recommendation so far autism evaluations. Due to the current speech case loads, we are not able to use an existing position. The position will allow us to have a team that will provide consistent Full Individual Evaluations (FIE).
- Licensed Specialist in School Psychology, 1.0 FTE: Additional unit will decrease response time as far as Autism assessment as well as re-align programs to offer better support for staff and students.
- Speech Therapy Communication Aides, 3.0 FTEs: to assist SLP & SLPA with interpretation of speech therapy services to students w/LEP; local cost of \$26,476 per unit for total cost of \$79,428.
- WBL Job Coach, 1.0 FTE: paraprofessional position @ local cost of \$26,476. Additional coach needed to: align the WBL sites to student's career path/interest, continue to



increase the number of students, increase the number of business partnerships, increase district presence & working relationships within the community, provide opportunities to explore volunteer options in the community; increase the amount of time students are at job sites, and opportunity for recurring task completion; opportunity to support competitive employment.

- Bilingual Tester (Dyslexia), 1.0 FTE: district professional position @ local cost of \$55,924. Increase services due to increase in needs of students.
- Central Administration – Clerk, 1.0 FTE: paraprofessional position for Career & Technical Education @ local cost of \$32,563 for 230 day work calendar. Some of the duties include: providing timely responses to the massive quantity of requests for equipment, software, supplies, textbooks and other materials from 120 teachers, 14 different program areas, teaching 118 different courses. In addition, this position would also support teacher and student travel and the detailed paperwork required.
- SHARS Clerk, 1.0 FTE: paraprofessional position to be funded from increased SHARS revenue and to be housed at the redesigned SRC building to serve as the building's receptionist. Total cost of \$32,563 for 230 day work calendar.
- Coordinator – Administration: Career & Technical Education: 2.0 FTE at cost of \$140,000. (Added 1 more per request of Board member based on CTE outside Audit Report recommendation for Advanced Signature Studies Programs.
- Central Administration – Lead Attendance Officer, 1.0 FTE paraprofessional position locally funded @ \$31,148. The position would afford the district to have a more uniform approach resulting in an increase in attendance and therefore an increase in funds available to the district and ultimately our students.

**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 BUDGET ENHANCEMENTS**

8/16/13

Department	Enhancement Description	Amount Requested	Admin Cut/Add	Total Approved
702 Board of Trustees	Internal Audit Increase For New Auditor	\$ 17,790	(6,395)	\$ 11,395
	Legal Services Cut	\$ (344,000)		\$ (344,000)
				<b>\$ (332,605)</b>
703 Tax Office	Increase DCAD Fee for Appraisal Services	\$ 13,379		\$ 13,379
				<b>\$ 13,379</b>
737 Purchasing	Online West Law Research Service	\$ 2,400		\$ 2,400
	Employee Staff Training	\$ 4,000		4,000
				<b>\$ 6,400</b>
859 Instructional Technology	Stipend for Teachers, Counselor, Administrator-Virtual School	\$ 135,000	(38,500)	\$ 96,500
				<b>\$ 96,500</b>
860 Technical Services	Backpacks for Freshmen and New Students	\$ 75,000	(75,000)	\$ 0
				<b>\$ 0</b>
861 Technology Department	Annual Maintenance for InfoSnap-Online Enrollment	\$ 60,000		\$ 60,000
				<b>\$ 60,000</b>
871 Student Svc/Fed Programs	Planetarium Staffing for Campus Field Trips	\$ 30,000		\$ 30,000
	Project Wisdom	35,000		35,000
	Expand Kickstart Kids to Three Middle Schools	150,000		150,000
	Add Middle School for Science Kit Consumables	114,500		114,500
	Communities in School Program	105,000		105,000
				<b>\$ 434,500</b>
882 Gifted & Talented	AVID Summer Bridge Math Program	\$ 30,170	(30,170)	\$ 0
	PSAT/SAT Summer Prep	40,180		40,180
	Field Trip Transportation Costs	21,000	(21,000)	0
	AP/Cambridge Capstone Program & Credential Pilot	46,800		46,800
				<b>\$ 86,980</b>
883 Career & Technology	Program Expansion/Replace Reduced Grant Funds	\$ 251,014	(67,000)	\$ 184,014
886 Curriculum and Instruction	Enhance Student Writing with an Essay Grader	\$ 50,000		\$ 50,000
	Math Intervention for 8th Graders	130,000		130,000
	Reading Intervention -After School Tutoring Program	147,382		147,382
	Curriculum Writing	750,000		750,000
	Instructional Support for Existing Curriculum	94,486		94,486
	Chemicals & Consumables for All Secondary Schools	15,000		15,000
				<b>\$ 1,186,868</b>

**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 BUDGET ENHANCEMENTS**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>	
888	Student & Family Engagement	District Wide Parent Involvement Events	\$ 45,000	(15,000)	\$ 30,000 <u>\$ 30,000</u>
892	Athletic Department	Printing Brochures for Athletic Summer Camps	\$ 8,569		\$ 8,569 <u>\$ 8,569</u>
896	Learning Resources	Purchase Library Books (Bond Remaining \$770 K)	\$ 36,000	(36,000)	\$ 0 <u>\$ 0</u>
898	Staff Development	PD360 and Observation 360	\$ 122,595	(122,595)	\$ 0 <u>\$ 0</u>
909	Human Resources	Background Check/Volunteer Prog (Replaces Raptor/Safe Schools)	\$ 12,000	98,000	\$ 110,000
		PSST Module	15,500		15,500
		Recruiting Travel Costs Lost Grant Funding	8,000		8,000
		Gallup, Inc. Subscription-Applicant Screening Tool	48,000		48,000
		Expand Crucial Conversations Training	20,000		20,000
					<u>\$ 201,500</u>
911	Planning & Research	Stakeholder Survey System	\$ 137,148		\$ 137,148 <u>\$ 137,148</u>
914	Facilities Services	Maintain Existing Vehicles & Equip. at the Warehouse	\$ 5,000		\$ 5,000
		Professional Development Training	5,300	(2,800)	2,500
		Annual Elevator and Lift Equipment Maintenance	40,000	(10,000)	30,000
		Annual Fire Standpipe and Sprinkler Maintenance	45,000	(15,000)	30,000
		District Vehicle Repairs and Maintenance	10,000	(5,000)	5,000
		Increased Cost of Custodial Supplies	74,000		74,000
		Increase SRO Contract with City	34,857		34,857
					<u>\$ 181,357</u>
919	Energy Management	Electricity Rate Increases Due to Oncor Upgrades	106,458		106,458
		Water Rate Increase	34,848		34,848
					<u>\$ 141,306</u>
926	Transportation	DCS Transportation Increase	\$ 345,183		\$ 345,183 <u>\$ 345,183</u>
		<b>Total Enhancements</b>	<b>\$ 3,109,769</b>	<b>\$ (340,065)</b>	<b>\$ 2,781,099</b>

**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 SPECIAL PROJECTS**

8/16/2013

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
702 Board of Trustees	Executive Search Services for Superintendent	\$30,000		\$30,000
	Strategic Planning - Phase II	\$53,850		53,850
				<u>\$83,850</u>
882 Gifted & Talented	Teacher Training for PSAT/SAT Summer Prep	\$11,095		\$11,095
				<u>\$11,095</u>
883 Career & Technology	Textbooks for New Courses in Signature Program	\$25,000		\$25,000
	Mac Labs/Licenses-Graphic Design/Media Tech	\$298,400		298,400
	Technology Equip-Arts, AV, Communication Clusters	\$125,000		125,000
	Energy & Environmental Entrepreneurship Equip.	\$98,340		98,340
	New Lab for Biomedical Academy	\$87,017		87,017
	Equipment needed for Aviation Academy	\$56,000		56,000
	Equipment, Simulators for Automotive Programs	\$77,500		77,500
	Equipment & Software for ACE Academy	73,700		73,700
	Equipment Updates for Singley Academy	210,185		210,185
				<u>\$1,051,142</u>
885 Secondary Schools	Secondary Summer School Funding	\$1,370,751	(500,000)	\$870,751
				<u>\$870,751</u>
886 Curriculum & Instruction	Replace C-Scope	\$1,326,820		\$1,326,820
	Science Textbooks-Grade 5 through Grade 8	\$181,818		181,818
	K-5 Goggles and Goggle Sanitizing Cabinets	\$35,000		35,000
	License for NSTA Page Keeley Probes-Secondary	\$12,355		12,355
	License for NSTA Page Keeley Probes-Elementary	\$39,537		39,537
	Textbooks & Online Resource for Math and Science	25,636		25,636
	AP Chemistry and AP Environmental Systems	50,000		50,000
				<u>\$1,671,166</u>
887 Teaching & Learning	Elementary Summer School Funding	\$255,000		\$255,000
				<u>\$255,000</u>
896 Learning Resources	Textbooks-Dual Credit Program-N Lake College	\$60,000		\$60,000
				<u>\$60,000</u>
897 Fine Arts	Elementary Physical Ed Equipment	\$50,000		\$50,000
				<u>\$50,000</u>
909 Human Resources	Set Up Cost for Background Check/Volunteer Prog.	\$11,000	10,200	\$21,200
				<u>\$21,200</u>
911 Planning & Research	TSDS Early Adopter	\$57,000	(57,000)	\$0
				<u>\$0</u>

**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 SPECIAL PROJECTS**

8/16/2013

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
914 Facilities Services	Add 7 CCTV Cameras at Elem & ECS (Bond Funds)	\$442,750	(442,750)	\$0
	Purchase Additional Step Van (Maint. Capital Budget)	\$45,000	(45,000)	0
	Purchase Additional Forklift (Maint. Bond)	\$35,000	(35,000)	0
	Portable PA System for Use at Rental Events	\$2,500	(2,500)	0
	iPad Protective Covers for All Building Managers	1,000	(1,000)	0
	Trailer to Transport District Equipment (Bond Funds)	13,770	(13,770)	0
	LED Wall-Pack Security Light Fixtures (Bond Funds)	559,104	(559,104)	0
				<u>\$0</u>
	<b>Total Department Special Projects</b>	<u><b>\$5,720,128</b></u>	<u><b>(1,645,924)</b></u>	<u><b>\$4,074,204</b></u>
<u>Campus</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
003 MacArthur HS	Replace Wrestling Mats	\$10,000		\$10,000
				<u>\$10,000</u>
041 Bowie MS	Cafeteria Tables (Bond Funds)	\$28,023	(28,023)	\$0
				<u>\$0</u>
045 Austin MS	Flexible Classroom Furniture	\$36,000		\$36,000
	Furniture for Common Areas	\$10,000		10,000
				<u>\$46,000</u>
048 deZavala MS	180 Laptops for 6 History Classrooms	\$24,000	(24,000)	\$0
				<u>\$0</u>
114 Schulze Elem	Cafeteria Tables/Classroom Furniture (Bond Funds)	\$7,700	(7,700)	\$0
				<u>\$0</u>
116 Brandenburg Elem	Library Tables and Chairs	\$10,839		\$10,839
				<u>\$10,839</u>
	<b>Total Campus Special Projects</b>	<u><b>\$126,562</b></u>	<u><b>(59,723)</b></u>	<u><b>\$66,839</b></u>
	<b>Total Campus &amp; Department Special Projects</b>	<u><b>\$5,846,690</b></u>	<u><b>(\$1,705,647)</b></u>	<u><b>\$4,141,043</b></u>
<b>Bond Funds</b>		<b>\$1,051,347</b>		

2-YEAR BUDGET COMPARISON

IRVING ISD

		2012 - 2013 Actual Budget	
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$161,096,123	\$4,588
12	Instructional Resources, Media Services	\$4,805,544	\$137
13	Curriculum Development & Staff Development	\$3,284,240	\$94
95	Payment to Juvenile Justice AEP	\$100,000	\$3
<b>Total:</b>		<b>\$169,285,907</b>	<b>\$4,821</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$5,045,113	\$144
23	School Leadership	\$17,074,786	\$486
31	Guidance & Counseling, Evaluation	\$12,996,968	\$370
32	Social Work Services	\$452,367	\$13
33	Health Services	\$2,628,231	\$75
36	Co-curricular/ Extra-curricular Activities	\$5,393,632	\$154
<b>Total</b>		<b>\$43,591,097</b>	<b>\$1,241</b>
<b>Central Administration</b>			
41	General Administration	\$7,722,230	\$220
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$21,631,114	\$616
52	Security and Monitoring	\$3,176,406	\$90
53	Data Processing	\$4,071,877	\$116
34	Student Transportation	\$3,960,988	\$113
35	Food Services	\$354,771	\$10
<b>Total:</b>		<b>\$33,195,156</b>	<b>\$945</b>
<b>Debt Service</b>			
71	Debt Service	\$48,850,469	\$1,391
<b>Other</b>			
61	Community Service	\$495,068	\$14
81	Facilities Acquisition and Construction	\$8,106,119	\$231
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$2,930,000	\$83
99	Inter-government charges not Defined in Other codes	\$520,707	\$15
<b>Total:</b>		<b>\$12,051,894</b>	<b>\$343</b>

		2013 - 2014 "Proposed" Budget	
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$171,532,265	\$4,845
12	Instructional Resources, Media Services	\$5,820,756	\$164
13	Curriculum Development & Staff Development	\$5,480,909	\$155
95	Payment to Juvenile Justice AEP	\$100,000	\$3
<b>Total:</b>		<b>\$182,933,930</b>	<b>\$5,167</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$5,053,391	\$143
23	School Leadership	\$18,450,476	\$521
31	Guidance & Counseling, Evaluation	\$13,212,443	\$373
32	Social Work Services	\$467,749	\$13
33	Health Services	\$2,686,914	\$76
36	Co-curricular/ Extra-curricular Activities	\$5,334,211	\$151
<b>Total</b>		<b>\$45,205,184</b>	<b>\$1,277</b>
<b>Central Administration</b>			
41	General Administration	\$8,081,850	\$228
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$21,390,755	\$604
52	Security and Monitoring	\$3,249,040	\$92
53	Data Processing	\$4,240,576	\$120
34	Student Transportation	\$4,089,941	\$116
35	Food Services	\$354,571	\$10
<b>Total:</b>		<b>\$33,324,883</b>	<b>\$941</b>
<b>Debt Service</b>			
71	Debt Service	\$48,316,454	\$1,365
<b>Other</b>			
61	Community Service	\$481,497	\$14
81	Facilities Acquisition and Construction	\$4,000	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$3,800,000	\$107
99	Inter-government charges not Defined in Other codes	\$534,086	\$15
<b>Total:</b>		<b>\$4,819,583</b>	<b>\$136</b>

## IRVING INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS REVENUES <sup>1</sup>  
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year					Fiscal Year				
	2003	2004	2005 As Restated	2006	2007	2008	2009	2010	2011	2012
Federal sources:										
Federal grants	\$ 11,296,230	\$ 14,241,524	\$ 17,290,408	\$ 18,513,271	\$ 15,366,903	\$ 19,536,650	\$ 21,859,060	\$ 47,734,756	\$ 49,796,037	\$ 29,463,107
Food service	7,505,425	8,062,369	8,833,357	9,837,963	11,305,672	11,756,508	13,802,030	15,454,652	15,802,248	18,062,634
Capital projects	-	-	-	-	-	-	-	-	753,747	786,518
Total federal sources	<u>\$ 18,801,655</u>	<u>\$ 22,303,893</u>	<u>\$ 26,123,765</u>	<u>\$ 28,351,234</u>	<u>\$ 26,672,575</u>	<u>\$ 31,293,158</u>	<u>\$ 35,661,090</u>	<u>\$ 63,189,408</u>	<u>\$ 66,352,032</u>	<u>\$ 48,312,259</u>
State sources:										
State grants and other	65,041,434	65,901,252	69,877,065	77,597,077	97,207,159	123,615,224	130,353,672	130,813,857	137,449,208	153,759,838
Food service	109,717	105,897	101,329	104,521	105,045	111,329	111,223	112,830	110,412	113,286
Debt service	4,798,323	5,931,418	6,777,084	8,426,457	7,863,269	6,635,812	4,551,934	5,903,142	7,755,173	10,610,150
Total state sources	<u>\$ 69,949,474</u>	<u>\$ 71,938,567</u>	<u>\$ 76,755,478</u>	<u>\$ 86,128,055</u>	<u>\$ 105,175,473</u>	<u>\$ 130,362,365</u>	<u>\$ 135,016,829</u>	<u>\$ 136,829,829</u>	<u>\$ 145,314,793</u>	<u>\$ 164,483,274</u>
Local sources:										
Local & intermediate sources	115,689,544	115,104,227	119,114,539	125,880,509	124,237,728	102,058,885	106,888,411	99,594,423	97,155,289	96,477,576
Food service	3,023,447	2,868,595	3,088,575	3,223,491	3,210,101	3,162,463	3,096,672	2,760,323	2,515,749	2,977,172
Debt service	20,286,203	23,294,950	25,915,188	25,414,527	27,994,311	32,834,524	35,331,200	37,001,854	37,324,470	36,405,272
Capital projects	1,137,469	839,266	1,251,009	1,200,876	1,109,368	2,338,211	1,994,383	868,130	1,093,328	648,793
Total local sources	<u>\$ 140,136,663</u>	<u>\$ 142,107,038</u>	<u>\$ 149,369,311</u>	<u>\$ 155,719,403</u>	<u>\$ 156,551,508</u>	<u>\$ 140,394,083</u>	<u>\$ 147,310,666</u>	<u>\$ 140,224,730</u>	<u>\$ 138,088,836</u>	<u>\$ 136,508,813</u>
Total revenues	<u>\$ 228,887,792</u>	<u>\$ 236,349,498</u>	<u>\$ 252,248,554</u>	<u>\$ 270,198,692</u>	<u>\$ 288,399,556</u>	<u>\$ 302,049,606</u>	<u>\$ 317,988,585</u>	<u>\$ 340,243,967</u>	<u>\$ 349,755,661</u>	<u>\$ 349,304,346</u>

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds  
for the Irving Independent School District

## Note:

<sup>1</sup> Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

IRVING INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO <sup>1</sup>  
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year					Fiscal Year				
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenditures</b>										
<b>Governmental activities</b>										
11 Instruction	\$ 151,720,835	\$ 133,489,497	\$ 137,871,663	\$ 140,965,033	\$ 148,395,516	\$ 162,448,414	\$ 173,574,607	\$ 189,864,948	\$ 191,968,597	177,857,532
12 Instructional resources & media services	4,651,601	4,262,714	4,438,065	4,196,788	4,229,238	4,697,079	5,677,661	5,024,943	5,436,238	5,245,765
13 Curriculum & staff development services	2,905,061	2,768,619	3,041,593	3,108,679	3,307,335	3,911,629	3,531,491	5,021,634	5,217,049	4,739,378
Total function 10	133,692,821	140,520,830	145,351,321	148,270,500	155,932,089	171,057,122	182,783,759	199,911,525	202,621,884	187,842,675
21 Instructional leadership	4,091,776	4,181,626	3,927,769	4,044,615	4,448,576	5,171,093	5,045,162	5,816,865	5,206,067	5,539,881
23 School leadership	13,160,646	13,445,689	13,934,237	14,771,684	15,638,048	16,627,903	17,462,729	18,574,959	18,701,894	16,381,301
Total function 20	15,914,685	17,627,315	17,862,006	18,816,299	20,086,624	21,798,996	22,507,891	24,391,824	23,907,961	21,921,182
31 Guidance, counseling, & evaluation services	8,751,742	8,976,635	9,197,470	9,218,760	9,805,805	10,584,700	12,615,102	13,941,149	13,956,223	13,123,326
32 Social work services	312,915	337,185	338,207	388,421	399,004	452,623	446,818	421,492	454,168	423,082
33 Health services	1,762,015	1,789,906	1,853,302	1,803,601	1,982,160	2,253,193	2,421,931	2,541,463	2,575,673	2,530,773
34 Student transportation	1,753,028	2,055,755	2,379,959	2,791,141	3,113,993	3,267,352	3,471,655	4,649,537	4,486,050	4,059,063
35 Food service	9,720,315	10,336,431	10,970,668	11,576,056	12,734,631	13,469,056	15,589,155	17,820,690	16,983,540	16,798,404
36 Extracurricular activities	3,318,132	3,293,191	3,390,310	3,508,333	3,960,786	4,618,842	4,632,454	4,786,651	5,912,532	5,807,666
Total function 30	22,966,703	26,789,103	28,129,916	29,286,312	31,996,379	34,645,766	39,177,115	44,160,982	44,368,186	42,742,314
41 General administration	6,726,117	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655	6,867,346	7,097,909	7,175,333	7,167,319
Total function 40	5,522,034	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655	6,867,346	7,097,909	7,175,333	7,167,319
51 Plant maintenance and operations	16,557,826	16,461,637	17,238,257	18,943,773	18,297,271	18,594,964	20,084,490	22,285,279	21,522,498	21,955,636
52 Security and monitoring services	1,482,338	1,501,233	1,483,529	1,563,207	1,707,830	2,243,275	2,587,258	2,864,230	2,852,070	3,131,576
53 Data processing services	2,347,326	2,473,285	4,516,994	3,827,566	3,362,101	2,944,091	4,868,180	4,370,952	4,186,950	3,751,686
Total function 50	19,400,321	20,436,155	23,238,780	24,334,546	23,367,202	23,782,330	27,539,928	29,520,461	28,561,518	28,838,898
61 Community services	708,822	1,008,516	800,270	735,436	849,700	1,089,717	1,166,059	1,350,371	1,249,055	1,195,778
Total function 60	306,114	1,008,516	800,270	735,436	849,700	1,089,717	1,166,059	1,350,371	1,249,055	1,195,778
71 Debt service <sup>2</sup>										
Principal on long-term debt	11,521,344	12,100,437	13,444,789	13,460,943	16,464,750	15,542,222	16,784,392	17,471,407	14,720,670	17,123,540
Interest on long-term debt <sup>*</sup>	15,004,129	17,212,417	18,386,035	18,698,016	18,054,594	24,943,371	22,114,075	26,328,594	31,130,392	29,033,988
Bond issuance costs and fees	-	-	-	810,321	919,403	813,384	837,801	663,861	233,964	180,785
Total function 70	26,525,473	29,312,854	31,830,824	32,969,280	35,438,747	41,298,977	39,736,268	44,463,862	46,085,026	46,338,313
81 Facilities acquisition/construction	54,932,374	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423	43,234,688	56,093,964	61,558,174	33,014,692
Total function 80	45,779,339	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423	43,234,688	56,093,964	61,558,174	33,014,692
95 Payments to JJAEP	66,504	112,540	98,414	162,003	121,135	166,095	176,431	91,036	64,752	86,526
97 Payments to TIF	535,425	-	-	-	-	498,713	2,347,460	1,414,723	1,010,907	1,742,264
99 Intergovernmental Charges	-	-	-	-	-	-	505,598	535,803	531,534	519,552
Total function 90	818,673	112,540	98,414	162,003	121,135	664,808	3,029,489	2,041,562	1,607,193	2,348,342
Total expenditures	270,926,163	276,094,373	274,216,601	285,276,973	276,019,514	312,698,794	366,042,543	409,032,460	417,134,330	371,409,513
Prior Period Adjustment	-	-	948,669	-	-	-	-	-	-	-
As restated	\$ 270,926,163	\$ 276,094,373	\$ 275,165,270	\$ 285,276,973	\$ 276,019,514	\$ 312,698,794	\$ 366,042,543	\$ 409,032,460	\$ 417,134,330	\$ 371,409,513
Debt service as a percentage of noncapital expenditures	11.8%	12.1%	12.5%	12.7%	12.9%	13.7%	12.3%	12.8%	13.3%	13.6%

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds for the Irving Independent School District

Notes:

<sup>1</sup> Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

<sup>2</sup> Bond issuance costs and fees were not split until 2006.



## IRVING INDEPENDENT SCHOOL DISTRICT

PROPERTY TAX LEVIES AND COLLECTIONS<sup>1</sup>  
LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year Ending	Taxes Levied for the Fiscal Year <sup>2</sup>	Collected within the Fiscal Year of the Levy		Collections other than Current Year		Total Collections to Date <sup>3</sup>	
		Amount	Percentage of Levy	Delinquent Taxes	Penalty and Interest	Amount	Percentage of Total Collections to Tax Levy
2003	132,100,388	127,127,214	96.24%	1,490,073	1,079,133	128,617,287	97.36%
2004	133,004,134	129,067,147	97.04%	1,902,788	907,035	130,969,935	98.47%
2005	138,674,876	134,072,938	96.68%	2,228,831	1,149,148	136,301,769	98.29%
2006	142,940,929	138,651,124	97.00%	1,537,958	1,359,651	140,189,082	98.07%
2007	140,160,896	135,464,767	96.65%	2,469,351	1,565,168	137,934,118	98.41%
2008	124,619,570	120,877,498	97.00%	1,952,621	1,239,561	122,830,119	98.56%
2009	134,156,998	131,036,207	97.67%	687,293	1,259,864	131,723,500	98.19%
2010	131,200,729	127,266,070	97.00%	883,375	1,203,003	128,149,445	97.67%
2011	128,508,240	124,473,002	96.86%	1,928,590	1,227,963	126,401,592	98.36%
2012	126,932,410	125,164,250	98.61%	1,186,096	1,036,140	126,350,346	99.54%

Source: Dallas Central Appraisal District and IISD Tax Office Year-to-Date records

## Notes:

<sup>1</sup> The District performs its own tax collection activities.

<sup>2</sup> The tax levy reflects the original levy as submitted in the State Property Tax Board School District Report of Property Values, net of any additions or deletions occurring during the year.

<sup>3</sup> Total cash collections is total cash, net of interest and penalties and other judgments, as a result collections as a percentage of initial levy may exceed 100%.

**IRVING INDEPENDENT SCHOOL DISTRICT**

**APPRAISED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS (UNAUDITED)**

Fiscal Year	APPRAISED VALUE <sup>1</sup>			Total Estimated Taxable Value	Total Direct Rate <sup>2</sup>
	Residential or Real Property	Personal Property	Less: Exemptions		
2003	7,047,315,280	1,674,555,340	1,095,288,060	7,626,582,560	1.771
2004	6,976,135,611	1,530,328,860	952,266,457	7,554,198,014	1.815
2005	6,958,121,200	1,537,889,415	635,789,863	7,860,220,752	1.837
2006	7,174,877,690	1,526,364,000	461,748,103	8,239,493,587	1.814
2007	7,670,724,880	1,651,921,440	491,026,284	8,831,620,036	1.644
2008	8,315,691,790	1,743,828,360	477,210,991	9,582,309,159	1.349
2009	8,668,807,690	1,780,763,340	463,681,874	9,985,889,156	1.391
2010	8,181,587,045	1,762,119,040	457,840,080	9,485,866,005	1.425
2011	6,893,622,743	1,694,159,892	457,911,177	9,045,693,812	1.465
2012	6,762,638,140	1,704,481,030	447,722,042	8,914,841,212	1.465

**Source:** Dallas Central Appraisal District

**Notes:**

<sup>1</sup> Property is appraised at full market value. Properties are reappraised at least once every three years.

<sup>2</sup> Per \$100 of assessed value.

**IRVING INDEPENDENT SCHOOL DISTRICT**

**DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS (UNAUDITED)**

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<b>Period Ending</b>	<b>Population <sup>1</sup></b>	<b>Personal Income (thousands of dollars)</b>	<b>Per Capita Personal Income (dollars)</b>	<b>Unemployment Rate</b>
2003	197,836	4,633,121	23,419	5.70%
2004	196,774	4,608,250	23,419	5.80%
2005	197,400	4,669,497	23,655	5.30%
2006	201,927	4,748,717	23,517	4.50%
2007	205,600	4,685,007	22,787	4.30%
2008	210,150	4,788,688	22,787	5.10%
2009	212,250	5,510,859	25,964	6.45%
2010	213,700	5,548,507	25,964	7.98%
2011	216,970	5,494,548	25,324	7.86%
2012	218,850	5,693,602	26,016	6.58%

**Sources:**

<sup>1</sup> North Central Texas Council of Governments.

**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 BUDGET CALENDAR**

**BOARD DUTY**

**ADMINISTRATION DUTY**

January 10, 2013		Department of Planning and Research Releases 2013-2014 Projected Enrollment.
February 4, 2013		Send out Special Project and Enhancement forms; Staffing and Supplemental Duty Pay Request forms; Maintenance Review forms; Public Budget Input forms (Due date March 7, 2013 to appropriate Assistant Superintendent).
February 11, 2013	(7:00 P.M. Regular Board Meeting) Finance Committee: 2013-2014 Budget Calendar draft presented to Finance Committee for input. Finance Committee: Discuss 2013-2014 budget format and parameters.	
February 12, 2013		General Administrators' Meeting. Briefing on budget process for 2013-2014.
February 19, 2013		Budget Kick-Off Meeting with Cabinet members.
March 4, 2013	(7:00 P.M. Regular Board Meeting)	Budget Input Form posted on Irving ISD Web Page (also to be disseminated to patrons through the April issue of "Impact").
March 7, 2013		Campus/Department: Due date for Staffing/Stipend Requests, Special Project Requests, and Enhancement Requests to appropriate Assistant Superintendent and Maintenance Review Requests to Scott Layne.
March 26, 2013		Munis Budget Training: 9:30-11:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3)
March 28, 2013		Munis Budget Training: 9:30-11:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3)
April 1, 2013		Munis available for next year budget entry.
April 1, 2013	(7:00 P.M. Regular Board Meeting) Noon Work Session: Discuss Teacher Salary Schedules	Karry Chapman prepares for discussion on teacher salary schedules.
April 4, 2013		Assistant Superintendents: Due date for Special Project Requests, Enhancement Requests and Maintenance Review Requests to Budget Office. Approved Staffing/Stipend Requests to Karry Chapman.

**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 BUDGET CALENDAR**

**BOARD DUTY**

**ADMINISTRATION DUTY**

April 15, 2013	(7:00 P.M. Regular Board Meeting) Noon Work Session: Administration's Budget Forecast Presented. Public Budget Input. Consider Adoption of 2013-2014 Salary Schedules for Teachers, Administrative/ Professional Employees.	Administration presents budget forecast. Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus. Karry Chapman prepares and presents teacher, administrative/professional salary schedules to be adopted by the Board.
April 24-25, 2013		Cabinet members to meet to review Staffing/Stipend Requests, Special Projects Requests, Enhancement Requests and Maintenance Review Requests.
May 1, 2013		Budget rolls in accounting for 1 <sup>st</sup> six weeks purchase order processing.
May 6, 2013	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session: Discuss Other Salary Schedules. Consider Adoption of 2013-2014 Paraprofessional and Other Salary Schedules.	Campus/Department: First day to enter 1 <sup>st</sup> six week purchase orders. Karry Chapman prepares and presents paraprofessional and classified schedules to be adopted by the Board.
May 16, 2013		Receive preliminary values from DCAD.
May 20, 2013	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews First Budget Draft and administration's recommended staffing requirements.	Administration presents First Budget Draft. Administration presents new staffing requests and recommended additions to the 2013-2014 budget. Campus/Department: Last day to enter budget
June 5-6, 2013		Administrative review of budgets.
June 7, 2013		Last day to enter 1 <sup>st</sup> six weeks purchase orders.
June 10, 2013		First day to enter next year's purchase orders (mailed out after August 1 <sup>st</sup> ).
June 17, 2013	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews Preliminary Budget for 2013-2014. Consider adoption of Supplemental Duty, Stipend, and other salary schedules. Board authorizes purchase orders for supplies and materials needed during the 1 <sup>st</sup> six weeks.	Administration presents Preliminary Budget for Board Consideration. Karry Chapman prepared and presents other salary schedules to be adopted by the Board.  Administration prepares resolution to approve supplies and materials for First Six Week Purchase Orders.
July 22, 2013	(7:00 P.M. Regular Board Meeting) Noon Work Session.	

**IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 BUDGET CALENDAR**

**BOARD DUTY**

**ADMINISTRATION DUTY**

July 23, 2013		Receive certified tax roll.
August 5, 2013	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session: Review Administration's Recommended Budget.	Business Office presents the Administration's Recommended Budget.
	Set the date, time and place for "Public Meeting to Discuss Budget and Proposed Tax Rate". (Suggested date August 26, 2013 at 7:00 P.M. Regular Called Meeting).	Tax Office prepares resolution and order for "Public Meeting to Discuss Budget and Proposed Tax Rate".
	Announce Public Meeting to Discuss Budget and Proposed Tax Rate and Adoption of the Budget and Tax Rate on August 26, 2013 at 7:00 P.M. Regular Board Meeting (Can be the same date as the Public Meeting on the Budget and Proposed Tax Rate).	
	Authorize Administration to publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate Increase".	
August 15, 2013		Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" (at least 10 days but no more than 30 days prior to meeting). Post on district web site "Summary of Proposed Budget".
August 23, 2013		Post (72 hr) Notice of Public Meeting to Discuss Budget and Proposed Tax Rate, Notice of Budget Adoption, and Vote on Tax Rate Meeting.
August 26, 2013	(7:00 P.M. Regular Board Meeting) Public Meeting to Discuss Budget and Proposed Tax Rate.  Board approves Certified Tax Roll for 2013 and anticipated Collection Rate.	Tax Office prepares resolution and order approving 2013 Certified Tax Roll and resolution and order approving Anticipated Collection Rate.
August 26, 2013	ADOPTION OF 2013-2014 BUDGET. Vote on Tax Rate (can be same date as adoption of Budget but must be a separate agenda item and after the Budget is adopted.)	Business Office prepares official resolution and order to adopt the budget and presents Budget.  Tax Office prepares resolution and order levying advalorem taxes.
September 16, 2013	Approves Partial Tax Roll for 2013.	Tax Office prepares Partial Tax Roll for 2013 for Board Approval.