

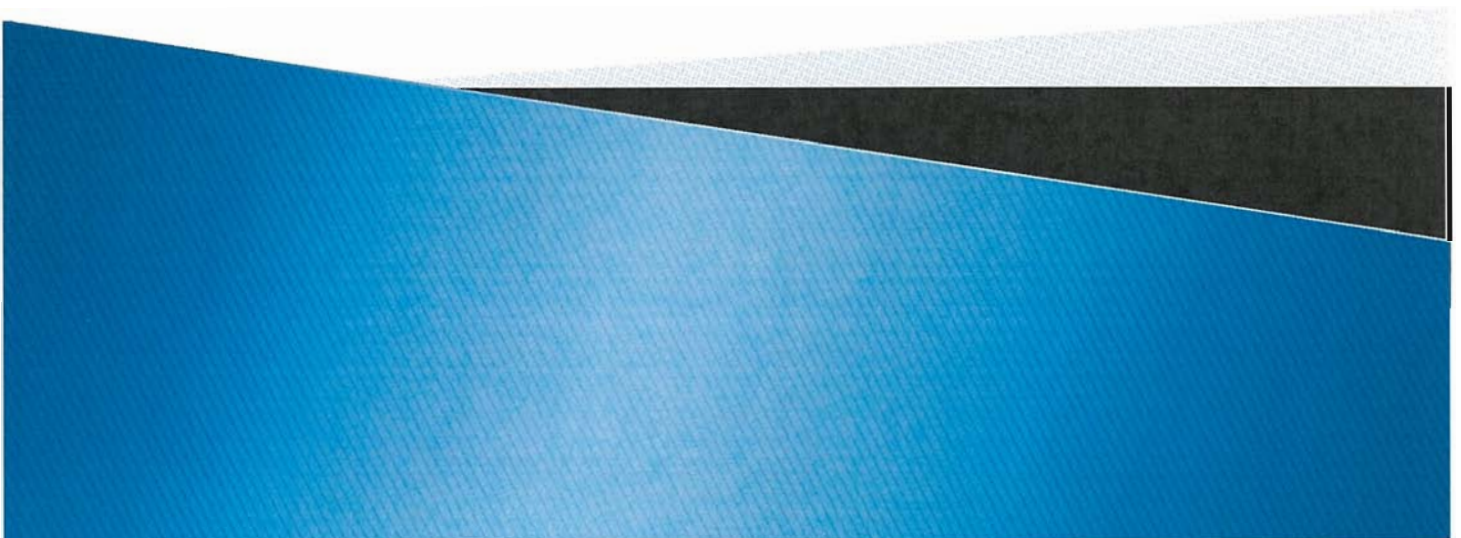
2013–2014

ADMINISTRATION'S  
RECOMMENDED BUDGET

August 5, 2013

IRVING  
Independent School District

Prepared by:  
Debbie Cabrera,  
Associate Superintendent for Business Services



## 2013-2014 ADMINISTRATION'S RECOMMENDED BUDGET

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Date: August 5, 2013

Memo To: Weldon Hafley, Interim Superintendent

From: Debbie Cabrera, Associate Superintendent-Business Services

Subject: 2013-2014 Administration's Recommended Budget

## **Introduction**

The attached Administration's Recommended Budget is designed to present a near final estimate of the 2013-2014 Budget. This document has been prepared for the Administration and the Board of Trustees to use as a tool for continued discussions and input from the Board and the Community. This will be presented as the final document for Board Approval on August 26, 2013 with any updates that may come about after today's noon work session.

Since the Preliminary Budget Draft the Dallas Central Appraisal District has certified the tax roll at \$9,423,271,055 which is an increase of \$328,178,347 or 3.61% more than last year. It is also \$155,140,872 more than what was estimated in the Preliminary Budget. Under most circumstances the increase in local tax revenue generated for the General Operating Fund is offset by the decrease in state revenue because the district's wealth has increased. In our particular circumstance, the total revenue (state and local) will actually increase for the General Operating Fund because of the increase in property values within our Tax Increment Financing (TIF) Zone. It is also increasing due to our enrollment growth in Weighted Average Daily Attendance (WADA), all attributed to the free and reduced lunch student increase. Our new software captures the monthly average in free and reduced lunch participation instead of just on the last day of the month and this has generated more student count for our district.

As a result of these two significant changes since the Preliminary Budget local revenues will increase \$2.1 million and state revenues will increase \$1.6 million. Part of the local increase is offset by the increase in the TIF payment to the City which will increase \$1.5 million next year so our actual gain due to the TIF values increasing, and as a result of the 75% rebate we receive from the City, will be a net gain of \$600,000 from local sources.

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. Both the M&O and I&S tax rate used in this Administration's Recommended Budget remains at \$1.04 and \$.425 respectively. A proposed total tax rate of \$1.465, which is the same as last year, is assumed for the Administration's Recommended Budget.

The General Operating Budget estimates revenues at \$273,540,916 and appropriations at \$274,345,548 which results in a use of fund balance of \$754,632 including other sources and uses. The ending fund balance is estimated at \$87,245,368 which represents a 31.8% fund balance. This is an increase in revenues of \$18,426,674 and an increase in appropriations of \$20,014,103 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.

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 \$14,326,812 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 \$11.5 million comes from SB1 and HB 1025 formula increases.

As stated earlier, the recommended appropriations in the Administration's Recommended Budget represents an increase of \$20,014,103 over last year's Official Budget. 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 (\$6.2 million), special project increase (\$4.2 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 Administration's Recommended 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 Administration's Recommended 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 | <u>.425</u>    | <u>.425</u>    | <u>.00</u>        |
| 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 \$157,180,455. This is \$14,326,812 more than the 2012-2013 Official Budget. The primary reason for this revenue increase is the additional state revenue of \$236 per WADA 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 Administration's Recommended 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 \$11.5 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 Official Budget 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 \$0 for campuses. For the Administration's Recommended Budget department requests to fund are \$4,121,004 and \$66,839 for campus special projects, for a total of \$4,187,843. 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 \$3,457,021 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.

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 Administration's Recommended 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 Administration's Recommended 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 \$328.2 million increase is estimated over last year's net 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 \$14,326,812 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> |
|--|---------------------|

**IRVING INDEPENDENT SCHOOL DISTRICT**  
**2013-2014 ADMINISTRATION'S RECOMMENDED BUDGET**  
**August 5, 2013**

|   | <u>GENERAL<br/>OPERATING</u> | <u>FOOD<br/>SERVICE</u>     | <u>DEBT<br/>SERVICE</u>     | <u>CAPITAL<br/>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>   | <b>\$88,000,000</b>          | <b>\$7,000,000</b>          | <b>\$11,800,000</b>         | <b>\$20,000,000</b>          | <b>\$126,800,000</b>         |
| <b>REVENUES</b>                           |                              |                             |                             |                              |                              |
| Local & Intermediate Sources              | \$101,495,425                | \$3,076,000                 | \$37,415,050                | \$70,000                     | \$142,056,475                |
| State Program Revenues                    | \$168,619,491                | \$116,578                   | \$10,901,404                | \$0                          | \$179,637,473                |
| Federal Program Revenues                  | <u>\$3,426,000</u>           | <u>\$17,900,000</u>         | <u>\$700,000</u>            | <u>\$700,000</u>             | <u>\$22,026,000</u>          |
| <b>TOTAL REVENUES</b>                     | <u><b>\$273,540,916</b></u>  | <u><b>\$21,092,578</b></u>  | <u><b>\$48,316,454</b></u>  | <u><b>\$770,000</b></u>      | <u><b>\$343,719,948</b></u>  |
| <b>TOTAL AVAILABLE FUNDS</b>              | <b>\$361,540,916</b>         | <b>\$28,092,578</b>         | <b>\$60,116,454</b>         | <b>\$20,770,000</b>          | <b>\$470,519,948</b>         |
| <b>EXPENDITURES</b>                       |                              |                             |                             |                              |                              |
| Instruction                               | \$171,625,958                |                             |                             |                              | \$171,625,958                |
| Instructional Resources                   | \$5,831,135                  |                             |                             |                              | \$5,831,135                  |
| Staff Development                         | \$5,599,144                  |                             |                             |                              | \$5,599,144                  |
| Instructional Administration              | \$4,976,923                  |                             |                             |                              | \$4,976,923                  |
| School Administration                     | \$18,391,561                 |                             |                             |                              | \$18,391,561                 |
| Counseling Services                       | \$13,269,443                 |                             |                             |                              | \$13,269,443                 |
| 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                 | \$5,279,711                  | \$486,873                   |                             |                              | \$5,766,584                  |
| General Administration                    | \$7,981,045                  |                             |                             |                              | \$7,981,045                  |
| Maintenance                               | \$21,390,755                 | \$670,976                   |                             |                              | \$22,061,731                 |
| Security                                  | \$3,249,040                  |                             |                             |                              | \$3,249,040                  |
| Data Processing                           | \$4,232,076                  |                             |                             |                              | \$4,232,076                  |
| Community Services                        | \$481,497                    |                             |                             |                              | \$481,497                    |
| Debt Services                             |                              |                             | \$48,316,454                |                              | \$48,316,454                 |
| Construction                              | \$4,000                      | \$277,584                   |                             |                              | \$281,584                    |
| Intergovernmental Charges                 | <u>\$4,434,086</u>           |                             |                             |                              | <u>\$4,434,086</u>           |
| <b>TOTAL EXPENDITURES</b>                 | <u><b>\$ 274,345,548</b></u> | <u><b>\$ 21,092,578</b></u> | <u><b>\$ 48,316,454</b></u> | <u><b>\$ 20,770,000</b></u>  | <u><b>\$364,524,580</b></u>  |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b> | <u><b>(\$804,632)</b></u>    | <u><b>\$0</b></u>           | <u><b>\$0</b></u>           | <u><b>(\$20,000,000)</b></u> | <u><b>(\$20,804,632)</b></u> |
| <b>OTHER SOURCES (USES)</b>               | <b>\$50,000</b>              |                             |                             |                              | <b>\$50,000</b>              |
| <b>PROJECTED FUND BALANCE *</b>           | <u><b>\$87,245,368</b></u>   | <u><b>\$7,000,000</b></u>   | <u><b>\$11,800,000</b></u>  | <u><b>\$0</b></u>            | <u><b>\$106,045,368</b></u>  |
| <b>* FUND BALANCE %</b>                   | <b>31.8%</b>                 | <b>33.2%</b>                | <b>24.4%</b>                | <b>0.0%</b>                  | <b>29.1%</b>                 |

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

| <b>FISCAL<br/>YEAR<br/>END</b> | <b>FUND BALANCE<br/>AT<br/>YEAR-END</b> | <b>ACTUAL CHANGE<br/>FROM PREVIOUS<br/>FISCAL YEAR</b> | <b>PLANNED CHANGE<br/>FROM PREVIOUS<br/>FISCAL YEAR</b> | <b>AFB PERCENT<br/>OF ACTUAL<br/>EXPENDITURES</b> | <b>BUDGETED<br/>EXPENDITURES</b> | <b>ACTUAL<br/>EXPENDITURES</b> | <b>VARIANCE TO<br/>ACTUAL</b> | <b>ACTUAL<br/>EXPENDITURE<br/>% 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)<br>\$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<br>\$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)<br>(\$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)<br>(\$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<br>(\$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)<br>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                        | \$87,245,368                            |  | (\$754,632)   | 31.80%  | \$274,345,548                    |                                |                               | 7.87%  |

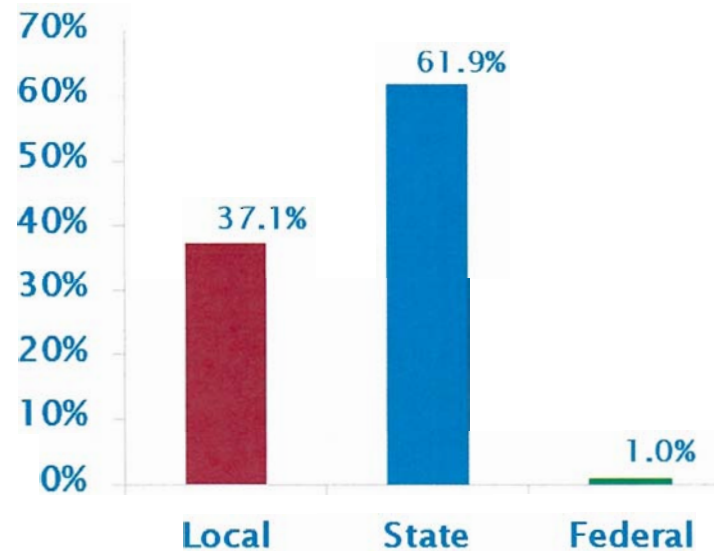
\* Includes ARRA Stabilization Funds accounted for in Fund 266

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

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

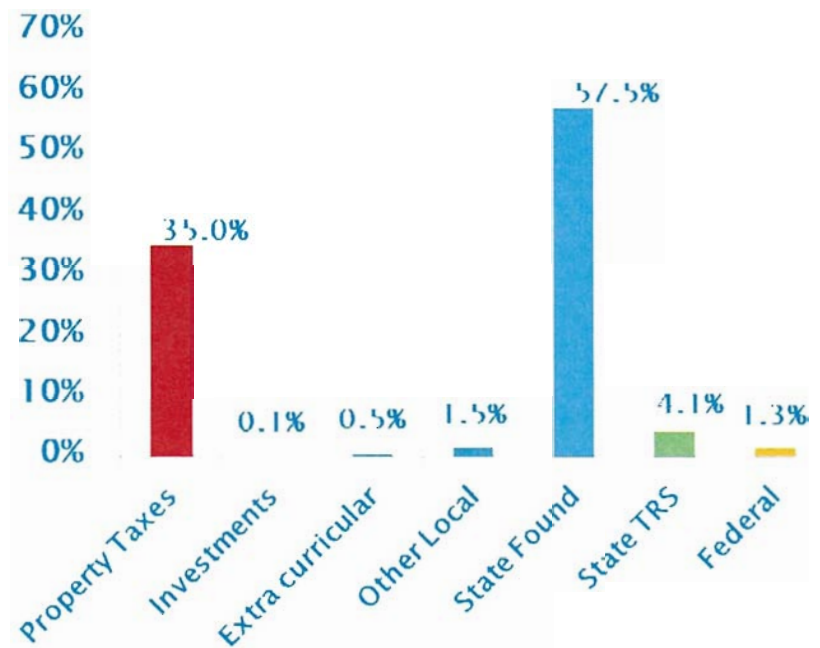
## GENERAL OPERATING FUND REVENUE – BY SOURCE

|               |                    |
|---------------|--------------------|
| ▶ Local       | \$101,495,425      |
| ▶ State       | \$168,619,491      |
| ▶ Federal     | <u>\$3,426,000</u> |
| Total Revenue | \$273,540,916      |



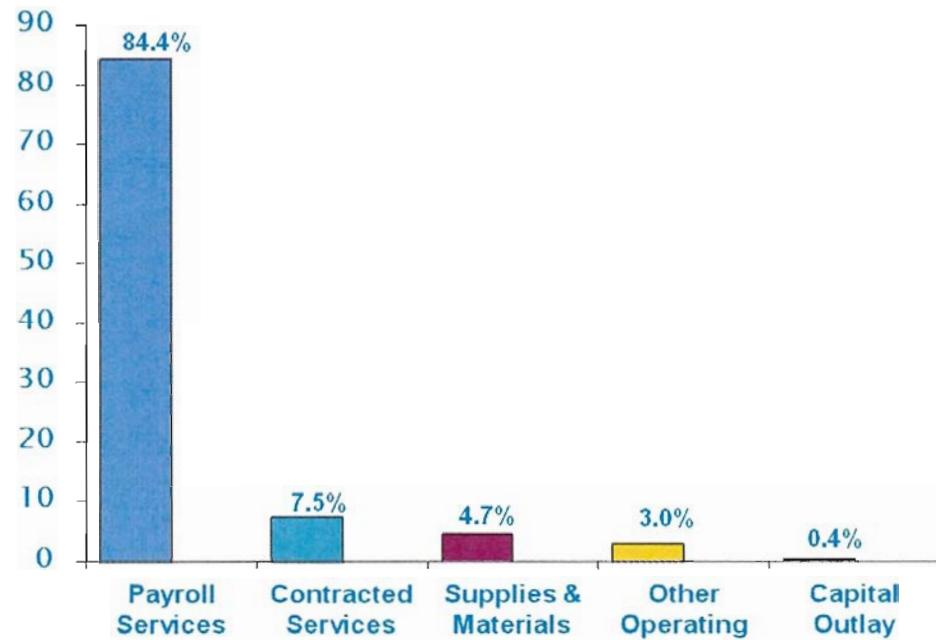
## GENERAL OPERATING FUND REVENUE – DETAILED BY SOURCE

|                           |                      |
|---------------------------|----------------------|
| ‣ Local – Property Taxes  | \$95,748,004         |
| ‣ Local – Investments     | \$244,500            |
| ‣ Local – Extracurricular | \$1,375,596          |
| ‣ Local – Other           | \$4,127,325          |
| ‣ State – Found./Per Cap  | \$157,180,456        |
| ‣ State – TRS / Other     | \$11,439,035         |
| ‣ Federal                 | \$3,426,000          |
| <b>Total Revenue</b>      | <b>\$273,540,916</b> |



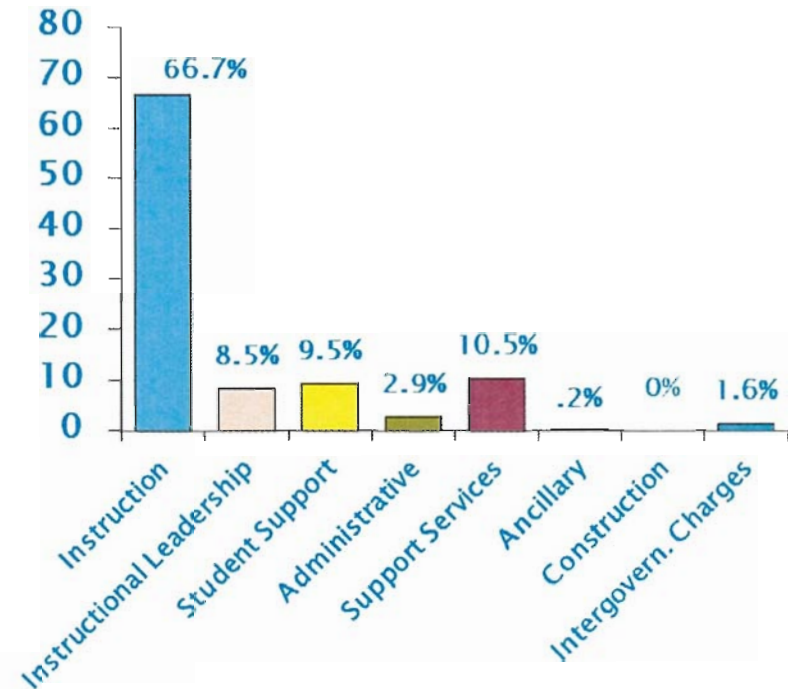
# GENERAL OPERATING FUND EXPENDITURES BY OBJECT

|                           |                      |
|---------------------------|----------------------|
| ‣ Payroll Services        | \$231,604,982        |
| ‣ Contracted Services     | \$20,588,514         |
| ‣ Supplies & Materials    | \$12,825,934         |
| ‣ Other Operating         | \$8,324,995          |
| ‣ Capital Outlay          | \$1,001,123          |
| <b>Total Expenditures</b> | <b>\$274,345,548</b> |



# GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

|                             |                      |
|-----------------------------|----------------------|
| ▶ Instruction               | \$183,056,238        |
| ▶ Instructional Leadership  | \$23,368,484         |
| ▶ Student Support Services  | \$26,148,328         |
| ▶ Administrative            | \$7,981,045          |
| ▶ Support Services          | \$28,871,871         |
| ▶ Ancillary Services        | \$481,497            |
| ▶ Construction              | \$4,000              |
| ▶ Intergovernmental Charges | <u>\$4,434,086</u>   |
| <b>Total Expenditures</b>   | <b>\$274,345,548</b> |



**IRVING INDEPENDENT SCHOOL DISTRICT  
ANALYSIS - ASSESSED VALUES AND TAX REVENUE  
2013-2014 ADMINISTRATION'S RECOMMENDED BUDGET**

|   | <b>2011-12<br/>ACTUAL</b> | <b>2012-13<br/>EST. ACTUAL</b> | <b>2012-13<br/>BUDGET</b> | <b>2013-14<br/>BUDGET</b> | <b>BUDGET<br/>DIFFERENCE</b> |        |
|---|---------------------------|--------------------------------|---------------------------|---------------------------|------------------------------|--------|
| <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                 | (\$175,530,370)           | (\$181,101,854)                | (\$181,101,854)           | (\$187,665,421)           | (\$6,563,567)                |        |
| 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                          | \$36,642,125              | \$36,638,196                   | \$36,644,310              | \$38,117,439              | \$1,473,129                  | 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>         | \$1,742,264               | \$2,303,594                    | \$2,930,000               | \$3,800,000               | \$870,000                    | 29.69% |
| \$.01 TAX RATE YIELD                      | \$8,467,828               | \$844,090                      | \$862,219                 | \$896,881                 | \$34,662                     | 4.02%  |
| PEAK ENROLLMENT                           | 34,851                    | 35,114                         | 35,312                    | 35,402                    | 90                           | 0.25%  |
| NET TAXABLE VALUE PER PUPIL               | \$242,972                 | \$246,627                      | \$244,172                 | \$253,342                 | \$9,170                      | 3.76%  |
| WEALTH PER WADA                           | \$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                         | \$0.4250                  | \$0.4250                       | \$0.4250                  | \$0.4250                  | \$0.0000                     |        |
| <b>TOTAL IISD TAX RATE</b>                | <b>\$1.4650</b>           | <b>\$1.4650</b>                | <b>\$1.4650</b>           | <b>\$1.4650</b>           | <b>\$0.0000</b>              |        |
| <b>WADA PER LOCAL MAINTENANCE</b>         | <b>\$2,063</b>            | <b>\$2,090</b>                 | <b>\$2,024</b>            | <b>\$2,075</b>            | <b>\$51</b>                  |        |
| <b>WADA STATE &amp; LOCAL MAINTENANCE</b> | <b>\$5,042</b>            | <b>\$5,042</b>                 | <b>\$4,775</b>            | <b>\$5,235</b>            | <b>\$460</b>                 |        |

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

| <b>School<br/>Year</b> | <b>Local<br/>Maintenance<br/>(Operating)</b> | <b>Debt<br/>Service</b> | <b>Total</b> | <b>Peak<br/>Enrollment</b> |
|------------------------|--|-------------------------|--------------|----------------------------|
| 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.

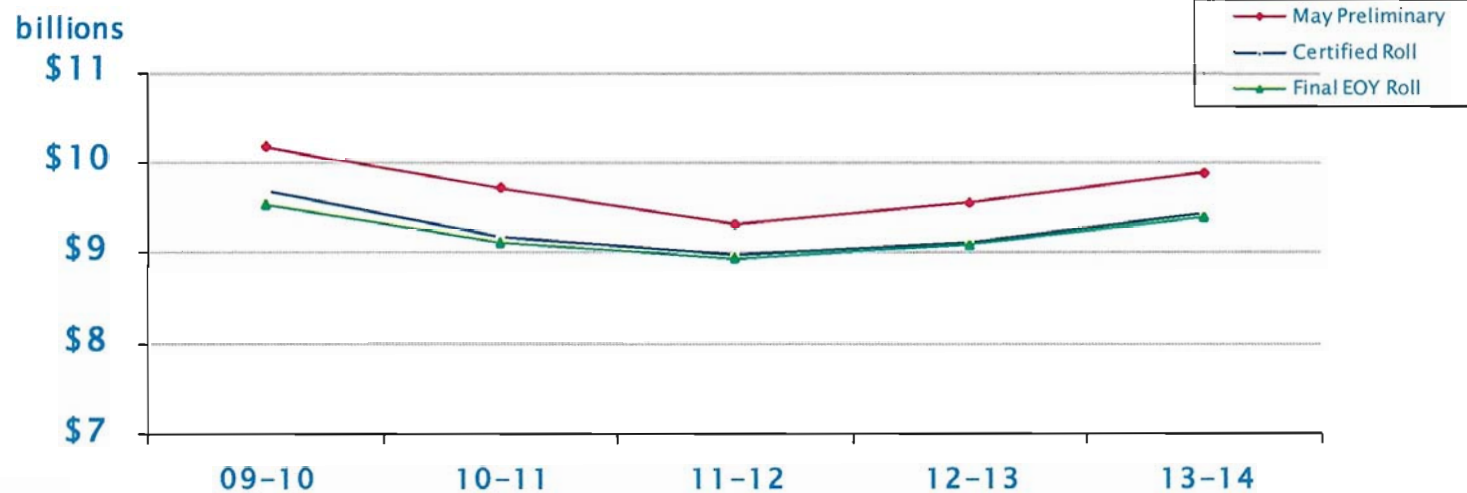
The 2013-14 tax rate of \$1.465 is the fourth lowest tax rate for the district since 1999-00. This is the fourth year since the adoption of HB1 in the 2006-07 school year that the district is using all 4 local option pennies for the Local Maintenance (Operating) tax rate.

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

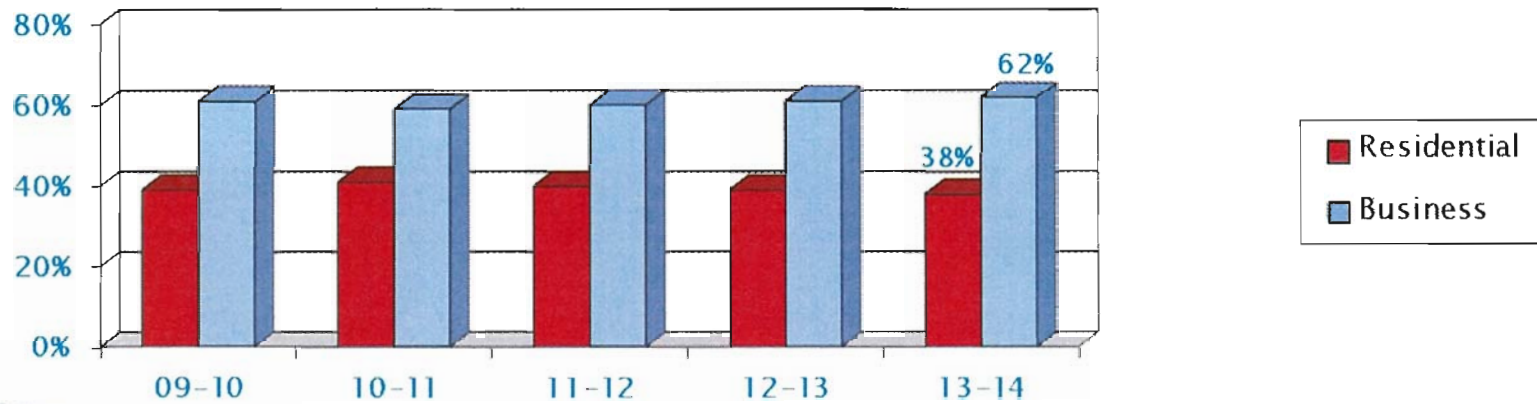
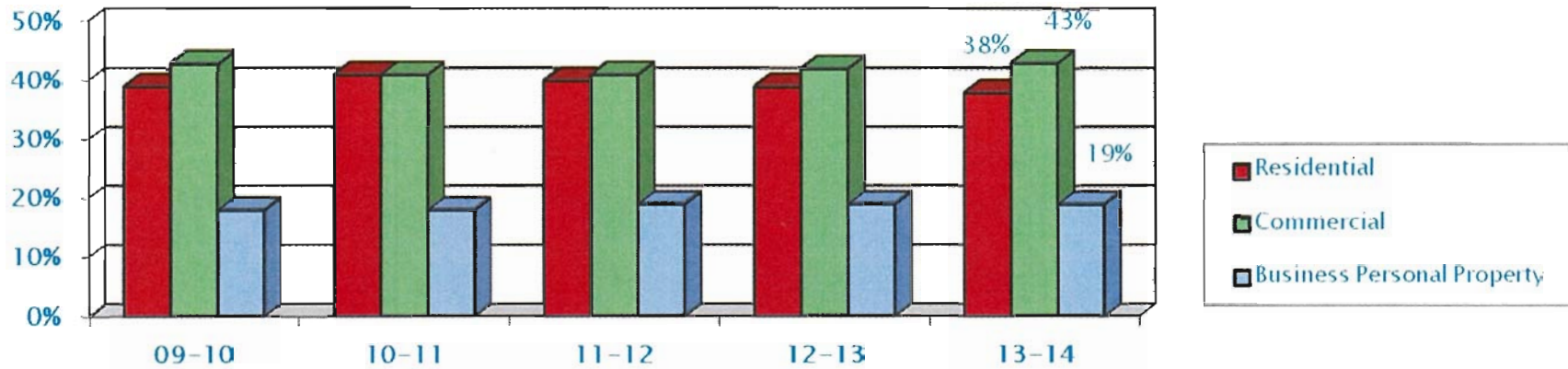
|   | <u>2008-09 % Chg</u> |       | <u>2009-10 % Chg</u> |        | <u>2010-11 % Chg</u> |       | <u>2011-12 % Chg</u> |       | <u>2012-13 % Chg</u> |       | <u>2013-14 % Chg</u> |       |                |
|---|----------------------|-------|----------------------|--------|----------------------|-------|----------------------|-------|----------------------|-------|----------------------|-------|----------------|
| April DCAD Letter                             |                      |       |                      |        | \$ 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  |
| May Preliminary Tax Roll                      | \$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   |
| Certified Original Tax Roll                   | \$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   |
| Roll Change - April Letter to Certified       |                      |       |                      |        | -5.5%                |       | -2.5%                |       | -3.1%                |       | -3.2%                |       |                |
| Roll Change - May Est to Certified            | -6.5%                |       | -4.8%                |        | -5.6%                |       | -3.5%                |       | -4.5%                |       | -4.4%                |       |                |
| Net Supplemental Roll chgs                    | (\$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         |       |                      |       |                |
| Final EOY Tax Roll                            | \$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      |       |                      |       |                |
| Change in Tax Roll From<br>Certified to Final | -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<br>VALUE | TAXABLE<br>VALUE | 2012-13<br>TAXES AT:<br>1.465 | 2013-14<br>TAXES AT:<br>1.465 | ANNUAL<br>DIFFERENCE | MONTHLY<br>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                        |
| \$ 111,170  | TAXABLE VALUE                          |

### CALCULATION OF TAXES - EXAMPLE

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

|            |   |
|------------|---|
| \$ 111,170 | TAXABLE VALUE OF \$126,170 AVERAGE HOME |
| 1.465      | 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 |
| 1.465      | 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.

## 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><br><br>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><br>"Debt" means the interest and principal that will be paid on debts that:<br>(1) Are paid by property taxes,<br>(2) Are secured by property taxes,<br>(3) Are scheduled for payment over a period longer than one year, and<br>(4) Are not classified in the school district's budget as M&O expenses<br><br>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.<br><br>B. If using unencumbered funds, subtract unencumbered fund amount used from total debt.<br><br>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.<br><br>D. Total: Subtract B and C from A. | \$48,316,455<br><br><br><br><br><br><br><br><br><br><br>\$2,030,271<br><br><br><br><br><br><br><br><br><br><br>\$10,901,404<br><br><br><br><br><br><br><br><br><br><br>\$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  | \$0.425/\$100 (proposed rate to pay bonded indebtedness)     |
| Approved by Local Voters |  |

## 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;<br/>Operations</u> | <u>Interest &amp;<br/>Sinking Fund*</u> | <u>Total</u> | <u>Local Revenue<br/>Per Student</u> | <u>State Revenue<br/>Per Student</u> |
|---|---|---|--------------|--------------------------------------|--------------------------------------|
| Last Year's Rate  | \$1.040                                 | \$0.425*                                | \$1.465      | \$3,835                              | \$4,314                              |
| Rate to Maintain Same Level of Maintenance &<br>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 PRELIMINARY BUDGET DRAFT**

|                                    | <b>2011-12<br/>FINAL</b> | <b>2012-13<br/>EST. ACTUAL</b> | <b>2012-13<br/>BUDGET</b> | <b>2013-14<br/>BUDGET</b> | <b>CHANGE IN<br/>STATE FUNDING</b> |
|------------------------------------|--------------------------|--------------------------------|---------------------------|---------------------------|------------------------------------|
| <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             | \$161,852,111             | \$10,152,001                       |
| <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             | \$235,300,240             | \$13,747,186                       |
| 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             | \$149,071,686             | \$13,881,056                       |
| <b>OTHER STATE AID:</b>            |                          |                                |                           |                           |                                    |
| 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               | \$8,108,769               | \$445,756                          |
| <b>TOTAL STATE FOUNDATION</b>      | <u>\$135,366,647</u>     | <u>\$144,698,956</u>           | <u>\$142,853,643</u>      | <u>\$157,180,455</u>      | <u>\$14,326,812</u>                |
| FOUNDATION REVENUE                 | \$127,438,431            | \$131,675,926                  | \$129,426,711             | \$149,096,854             | \$19,670,143                       |
| AVAILABLE SCHOOL FUND              | \$7,928,216              | \$13,023,030                   | \$13,426,932              | \$8,083,601               | (\$5,343,331)                      |
| <b>SUB TOTAL STATE AID</b>         | <u>\$135,366,647</u>     | <u>\$144,698,956</u>           | <u>\$142,853,643</u>      | <u>\$157,180,455</u>      | <u>\$14,326,812</u>                |
| <b>WADA PER PUPIL</b>              | \$3,220                  | \$3,268                        | \$3,251                   | \$3,497                   | \$246                              |
| <b>ADA PER PUPIL</b>               | \$4,221                  | \$4,475                        | \$4,434                   | \$4,859                   | \$425                              |
| <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>       | <b>\$145,976,799</b>     | <b>\$155,219,655</b>           | <b>\$153,481,767</b>      | <b>\$168,081,859</b>      | <b>\$14,600,092</b>                |

**2013-14 Summary of Finances - IRVING ISD**

| <b>Funding Elements</b>   | <b>From</b>       |
|---|-------------------|
| <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 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. 599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above) | -           |
| 52. TOTAL 2013-14 FSP/ASF STATE AID   | 168,081,859 |

| <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 REQUESTS  
ALL DIVISIONS 2013-2014 ADMINISTRATION'S RECOMMENDED BUDGET  
SUMMARY**

| POSITION   |                    | UNITS         | FUNDING<br>SOURCE | ESTIMATED<br>COST<br>(INCLUDES<br>BENEFITS) | ESTIMATED<br>LOCAL<br>COST |
|--|--------------------|---------------|-------------------|---|----------------------------|
| <b>NEW PERSONNEL UNIT REQUESTS</b>                           |                    |               |                   |   |                            |
| Superintendent's Office                                      | YES                | 2.00          |                   | \$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                | 9.00          |                   | \$353,515                                   | \$320,952                  |
| Academic Services  | YES                | 101.50        |                   | \$5,611,582                                 | \$5,546,582                |
|  | <b>Sub-total</b>   | <b>113.50</b> | <b>LOCAL/FED</b>  | <b>\$6,140,097</b>                          | <b>\$6,042,534</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                |               |                   | \$14,908                                    | \$14,908                   |
|  | <b>Sub-total</b>   | <b>0.0</b>    | <b>LOCAL</b>      | <b>\$14,908</b>                             | <b>\$14,908</b>            |
|  | <b>Grand Total</b> | <b>113.5</b>  |                   | <b>\$6,361,305</b>                          | <b>\$6,163,742</b>         |

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

| POSITION   |                                       | DIVISION<br>PRIORITY | UNITS       | FUNDING<br>SOURCE | ESTIMATED<br>COST<br>(INCLUDES<br>BENEFITS) | ESTIMATED<br>LOCAL<br>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 ADMINISTRATION'S RECOMMENDED BUDGET  
BUSINESS - FINANCE**

| POSITION   |  | UNITS       | FUNDING<br>SOURCE | COST<br>(INCLUDES<br>BENEFITS) | ESTIMATED<br>LOCAL<br>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> |  |             |                   |                                |                            |
| <b>NONE</b>  |  |             |                   |                                |                            |
|  |  |             |                   |                                |                            |
|  | <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>      |  |             |                   |                                |                            |
| <b>NONE</b>  |  |             |                   |                                |                            |
|  |  |             |                   |                                |                            |
|  |  |             |                   |                                |                            |
|  | <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 ADMINISTRATION'S RECOMMENDED BUDGET  
ADMINISTRATION/HR DIVISION**

| POSITION   |  | UNITS       | FUNDING<br>SOURCE | COST<br>(INCLUDES<br>BENEFITS) | ESTIMATED<br>LOCAL<br>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 ADMINISTRATION'S RECOMMENDED BUDGET  
SCHOOL SUPPORT SERVICES DIVISION**

|  |  |                   |           | ESTIMATED<br>COST<br>(INCLUDES<br>BENEFITS) | ESTIMATED<br>LOCAL<br>COST |
|--|--|-------------------|-----------|---|----------------------------|
| POSITION   | UNITS  | FUNDING<br>SOURCE |           |   |                            |
| <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 230 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               |           |   |                            |
|  | Sub-total  | 9.0               |           | \$353,515                                   | \$320,952                  |
| <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   |                   |           |   |                            |
|  | Sub-total  | 0.0               |           | \$0   | \$0                        |
| <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                        |
|  | Sub-total  | 0.0               |           | \$0   | \$0                        |
|  | Grand total  | 9.0               |           | \$353,515                                   | \$320,952                  |

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 ADMINISTRATION'S RECOMMENDED BUDGET  
ACADEMIC SERVICES DIVISION**

|                                    |  |                   |       | ESTIMATED<br>COST<br>(INCLUDES<br>BENEFITS) | ESTIMATED<br>LOCAL<br>COST |
|------------------------------------|--|-------------------|-------|---|----------------------------|
| POSITION                           | UNITS  | FUNDING<br>SOURCE |       |   |                            |
| <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</b> Course  | 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 - <b>↑.5 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 ADMINISTRATION'S RECOMMENDED 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 Librarian</b> - add'l 1.5 units in order that each Early Childhood School would have 1.0 full-time Librarian. Salary based on IISD Teacher salary = \$55,924 per unit   | 1.5  | 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 @</b> 187 days per school year @\$55,925/unit  | 6.0  | LOCAL | 335,550   | 335,550   |
|                      | <b>High School Administrative Liaisons</b> - 1 per comprehensive high school campus. Duties would reduce "compliance issues" for Principal and Assistant Principals. Salary based on IISD Teacher + 10 days = \$58,915/unit                  | 4.0  | LOCAL | \$235,660 | \$235,660 |
|                      | <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 |

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 ADMINISTRATION'S RECOMMENDED BUDGET  
ACADEMIC SERVICES DIVISION**

|                |  |              |        |                    |                    |
|----------------|--|--------------|--------|--------------------|--------------------|
|                | <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          |
|                | <b>High School Media Specialist @187 days</b> - 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) | 4.0          | LOCAL  | \$223,696          | \$223,696          |
|                | <b>Graduation Lab Coach</b> - Assist students with APEX software to catch students up on credits in order to graduate  | 2.0          | LOCAL  | \$130,000          | \$130,000          |
|                | <b>Educational Diagnostician</b> - 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  | 1.0          | IDEA B | \$65,000           | \$0                |
|                | <b>Speech Pathologist</b> - Add 1.0 unit for 192 day calendar  | 1.0          | LOCAL  | \$60,000           | \$60,000           |
|                | <b>Licensed Specialist in School Psychology</b> - 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                                    | 1.0          | LOCAL  | \$60,000           | \$60,000           |
|                | <b>Speech Therapy Communication Aides</b> - to assist SLP and SLPA with interpretation of speech therapy services to students w/LEP; cost is \$26,476 per unit   | 3.0          | LOCAL  | \$79,428           | \$79,428           |
|                | <b>WBL Job Coach</b> - paraprofessional  | 1.0          | LOCAL  | \$26,476           | \$26,476           |
|                | <b>Bilingual Tester (Dyslexia):</b>  | 1.0          | LOCAL  | \$55,924           | \$55,924           |
| <b>CENTRAL</b> | <b>Clerk</b> - Administration 230 days: Career & Technical Education   | 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):</b> Administration - Compulsory Attendance Program  | 1.0          | LOCAL  | \$31,148           | \$31,148           |
|                | <b>Sub-total</b>   | <b>105.5</b> |        | <b>\$5,611,582</b> | <b>\$5,546,582</b> |

**STAFFING AND SUPPLEMENTAL DUTY PAY  
2013-2014 ADMINISTRATION'S RECOMMENDED 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 Coordinator of At Risk Services: ↑ days from 220 to 230 per calendar year   |              |       | \$3,908            | \$3,908            |
|  | <b>Sub-total</b>   |              |       | <b>\$14,908</b>    | <b>\$14,908</b>    |
|  |  |              |       |                    |                    |
|  | <b>Grand total</b>   | <b>105.5</b> |       | <b>\$5,832,790</b> | <b>\$5,667,790</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 Recommendations 2013-2014.

If the Board allows the New Personnel Unit requests added since the Preliminary Recommended Budget to go forward, Administration recommends posting the vacancy notices immediately and selecting the best qualified applicant for the position as soon as possible. Quality applicants for these positions will likely not be available if the process is delayed. New items are highlighted.

### **SUPERINTENDENT'S DIVISION**

- An Internal Auditor and Secretary is 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, support the Facilities Services' vehicle program and the like.

- **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, data 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
- Ratteree – 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 Ratteree during the school day.
- Early Childhood Librarian, 1.5 units: the additional 1.5 units would afford each Early Childhood School to have a full-time Librarian; salary is based on IISD Teacher salary \$55,924 per unit 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, 4.0 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 \$235,660. 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. (Added 1 more since last Budget for additional cost of \$60,000)
- 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.
- 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 additional cost of \$70,000)
- 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**

7/30/13

| Department | Enhancement Description                                       | Amount Requested | Admin Cut/Add | Total Approved      |
|------------|---|------------------|---------------|---------------------|
| 702        | Board of Trustees   |                  |               |                     |
|            | Internal Audit budget increase for new auditor                | \$ 17,790        |               | \$ 17,790           |
|            | Legal Services Cut  | \$ (344,000)     |               | \$ (344,000)        |
|            |   |                  |               | <b>\$ (326,210)</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   |                  |               |                     |
|            | Additional Costs for Program Expansion                        | \$ 251,014       |               | \$ 251,014          |
| 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**

| Department         |                             | Enhancement Description  | Amount Requested | Admin Cut/Add | Total Approved |
|--------------------|-----------------------------|--|------------------|---------------|----------------|
| 888                | Student & Family Engagement | District Wide Parent Involvement Events                        | \$ 45,000        | (15,000)      | \$ 30,000      |
|                    |                             |  |                  |               | \$ 30,000      |
| 892                | Athletic Department         | Printing Brochures for Athletic Summer Camps                   | \$ 8,569         |               | \$ 8,569       |
|                    |                             |  |                  |               | \$ 8,569       |
| 896                | Learning Resources          | Purchase Library Books (Bond Remaining \$770 K)                | \$ 36,000        | (36,000)      | \$ 0           |
|                    |                             |  |                  |               | \$ 0           |
| 898                | Staff Development           | PD360 and Observation 360                                      | \$ 122,595       | (122,595)     | \$ 0           |
|                    |                             |  |                  |               | \$ 0           |
| 909                | Human Resources             | Background Check/Volunteer Prog (Replaces Raptor/Safe Schools) | \$ 12,000        |               | \$ 12,000      |
|                    |                             | PSST Module  | 15,500           |               | 15,500         |
|                    |                             | Recruiting Travel Costs  | 8,000            |               | 8,000          |
|                    |                             | Gallup, Inc. Subscription-Applicant Screening Tool             | 48,000           |               | 48,000         |
|                    |                             | Expand Crucial Conversations Training                          | 20,000           |               | 20,000         |
|                    |                             |  |                  |               | \$ 103,500     |
| 911                | Planning & Research         | K12 Insight Stakeholder Survey System                          | \$ 137,148       |               | \$ 137,148     |
|                    |                             |  |                  |               | \$ 137,148     |
| 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 Overtime Expenses                                 | 34,857           |               | 34,857         |
|                    |                             |  |                  |               | \$ 181,357     |
| 919                | Energy Management           | Electricity Rate Increases Due to Oncor Upgrades               | 106,458          |               | 106,458        |
|                    |                             | Water Rate Increase  | 34,848           |               | 34,848         |
|                    |                             |  |                  |               | \$ 141,306     |
| 926                | Transportation              | DCS Transportation Increase                                    | \$ 345,183       |               | \$ 345,183     |
|                    |                             |  |                  |               | \$ 345,183     |
| Total Enhancements |                             |  | \$ 3,109,769     | \$ (371,065)  | \$ 2,756,494   |

IRVING INDEPENDENT SCHOOL DISTRICT  
2013-2014 SPECIAL PROJECTS

7/29/2013

| Department                   | Special Project Description                       | Amount Requested | Adm. Cut/Add | Total Approved     |
|------------------------------|---|------------------|--------------|--------------------|
| 702 Board of Trustees        | Executive Search Services for Superintendent      | \$30,000         |              | \$30,000           |
|                              | Strategic Planning - Phase II                     | \$53,850         |              | 53,850             |
|                              |   |                  |              | <b>\$83,850</b>    |
|                              |   |                  |              |                    |
| 882 Gifted & Talented        | Teacher Training for PSAT/SAT Summer Prep         | \$11,095         |              | \$11,095           |
|                              |   |                  |              | <b>\$11,095</b>    |
|                              |   |                  |              |                    |
| 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            |
|                              |   |                  |              | <b>\$1,051,142</b> |
|                              |   |                  |              |                    |
| 885 Secondary Schools        | Secondary Summer School Funding                   | \$1,370,751      | (500,000)    | \$870,751          |
|                              |   |                  |              | <b>\$870,751</b>   |
|                              |   |                  |              |                    |
| 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             |
|                              |   |                  |              | <b>\$1,671,166</b> |
|                              |   |                  |              |                    |
| 887 Teaching & Learning      | Elementary Summer School Funding                  | \$255,000        |              | \$255,000          |
|                              |   |                  |              | <b>\$255,000</b>   |
|                              |   |                  |              |                    |
| 896 Learning Resources       | Textbooks-Dual Credit Program-N Lake College      | \$60,000         |              | \$60,000           |
|                              |   |                  |              | <b>\$60,000</b>    |
|                              |   |                  |              |                    |
| 897 Fine Arts                | Elementary Physical Ed Equipment                  | \$50,000         |              | \$50,000           |
|                              |   |                  |              | <b>\$50,000</b>    |
|                              |   |                  |              |                    |
| 909 Human Resources          | Set Up Cost for Background Check/Volunteer Prog.  | \$11,000         |              | \$11,000           |
|                              |   |                  |              | <b>\$11,000</b>    |
|                              |   |                  |              |                    |
| 911 Planning & Research      | TSDS Early Adopter                                | \$57,000         |              | \$57,000           |
|                              |   |                  |              | <b>\$57,000</b>    |

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

7/29/2013

| <b>Department</b>                                     | <b>Special Project Description</b>                   | <b>Amount Requested</b> | <b>Adm. Cut/Add</b>  | <b>Total Approved</b> |
|---|--|-------------------------|----------------------|-----------------------|
| 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                     |
|   |  |                         |                      | <b>\$0</b>            |
| <b>Total Department Special Projects</b>              |  | <b>\$5,720,128</b>      | <b>(1,599,124)</b>   | <b>\$4,121,004</b>    |
| <b>Campus</b>   | <b>Special Project Description</b>                   | <b>Amount Requested</b> | <b>Adm. Cut/Add</b>  | <b>Total Approved</b> |
| 003 MacArthur HS                                      | Replace Wrestling Mats                               | \$10,000                |                      | \$10,000              |
|   |  |                         |                      | <b>\$10,000</b>       |
| 041 Bowie MS  | Cafeteria Tables (Bond Funds)                        | \$28,023                | (28,023)             | \$0                   |
|   |  |                         |                      | <b>\$0</b>            |
| 045 Austin MS   | Flexible Classroom Furniture                         | \$36,000                |                      | \$36,000              |
|   | Furniture for Common Areas                           | \$10,000                |                      | 10,000                |
|   |  |                         |                      | <b>\$46,000</b>       |
| 048 deZavala MS                                       | 180 Laptops for 6 History Classrooms                 | \$24,000                | (24,000)             | \$0                   |
|   |  |                         |                      | <b>\$0</b>            |
| 114 Schulze Elem                                      | Cafeteria Tables (Bond Funds)                        | \$7,000                 | (7,000)              | \$0                   |
|   |  |                         |                      | <b>\$0</b>            |
| 116 Brandenburg Elem                                  | Library Tables and Chairs                            | \$10,839                |                      | \$10,839              |
|   |  |                         |                      | <b>\$10,839</b>       |
| <b>Total Campus Special Projects</b>                  |  | <b>\$125,862</b>        | <b>(59,023)</b>      | <b>\$66,839</b>       |
| <b>Total Campus &amp; Department Special Projects</b> |  | <b>\$5,845,990</b>      | <b>(\$1,658,147)</b> | <b>\$4,187,843</b>    |
| <b>Bond Funds</b>                                     |  | <b>\$1,050,647</b>      |                      |                       |

**IRVING INDEPENDENT SCHOOL DISTRICT**

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

|                              | Fiscal Year           |                       |                       |                       |                       | Fiscal Year           |                       |                       |                       |                       |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                              | 2003                  | 2004                  | 2005                  | 2006                  | 2007                  | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  |
|                              |                       |                       | As Restated           |                       |                       |                       |                       |                       |                       |                       |
| 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>                                     |                |                |                |                |                |                |                |                |                |                |
| Governmental activities                                 |                |                |                |                |                |                |                |                |                |                |
| 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>3</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>3</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****APPRAISED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS (UNAUDITED)**

| <b>Fiscal<br/>Year</b> | <b>APPRAISED VALUE <sup>1</sup></b>         |                              |                             | <b>Total<br/>Estimated<br/>Taxable<br/>Value</b> | <b>Total Direct<br/>Rate <sup>2</sup></b> |
|------------------------|---|------------------------------|-----------------------------|--|---|
|                        | <b>Residential<br/>or<br/>Real Property</b> | <b>Personal<br/>Property</b> | <b>Less:<br/>Exemptions</b> |  |   |
| 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

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

| Fiscal<br>Year<br>Ending | Taxes Levied<br>for the<br>Fiscal Year <sup>2</sup> | Collected within the<br>Fiscal Year of the Levy |                          | Collections other than<br>Current Year |                            | Total Collections to Date <sup>3</sup> |   |
|--------------------------|---|---|--------------------------|--|----------------------------|--|---|
|                          |   | Amount  | Percentage<br>of<br>Levy | Delinquent<br>Taxes                    | Penalty<br>and<br>Interest | Amount                                 | Percentage<br>of Total Collections<br>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

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

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| Period<br>Ending | Population <sup>1</sup> | Personal<br>Income<br>(thousands<br>of dollars) | Per<br>Capita<br>Personal<br>Income (dollars) | Unemployment<br>Rate |
|------------------|-------------------------|---|---|----------------------|
| 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<br>2013-2014 Projected Enrollment.   |
| February 4, 2013  |  | Send out Special Project and Enhancement forms;<br>Staffing and Supplemental Duty Pay Request forms;<br>Maintenance Review forms; Public Budget Input forms<br>(Due date March 7, 2013 to appropriate Assistant<br>Superintendent). |
| February 11, 2013 | (7:00 P.M. Regular Board Meeting)<br>Finance Committee: 2013-2014 Budget<br>Calendar draft presented to Finance<br>Committee for input.<br>Finance Committee: Discuss 2013-2014<br>budget format and parameters. |   |
| February 12, 2013 |  | General Administrators' Meeting. Briefing on budget<br>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<br>(also to be disseminated to patrons through the April<br>issue of "Impact").   |
| March 7, 2013     |  | Campus/Department: Due date for Staffing/Stipend<br>Requests, Special Project Requests, and Enhancement<br>Requests to appropriate Assistant Superintendent and<br>Maintenance Review Requests to Scott Layne.                      |
| March 26, 2013    |  | Munis Budget Training: 9:30-11:00 A.M. <u>or</u><br>12:30-2:00 P.M. Business Office distributes budget<br>instructions and training on Munis (Training Room #3).  |
| March 28, 2013    |  | Munis Budget Training: 9:30-11:00 A.M. <u>or</u><br>12:30-2:00 P.M. Business Office distributes budget<br>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)<br>Noon Work Session: Discuss Teacher<br>Salary Schedules  | Karry Chapman prepares for discussion on teacher<br>salary schedules.   |
| April 4, 2013     |  | Assistant Superintendents: Due date for Special<br>Project Requests, Enhancement Requests and<br>Maintenance Review Requests to Budget Office.<br>Approved Staffing/Stipend Requests to Karry<br>Chapman.                           |

# IRVING INDEPENDENT SCHOOL DISTRICT

## 2013-2014 BUDGET CALENDAR

### BOARD DUTY

### ADMINISTRATION DUTY

|                   |   |  |
|-------------------|---|--|
| April 15, 2013    | (7:00 P.M. Regular Board Meeting)<br>Noon Work Session: Administration's Budget Forecast Presented. Public Budget Input.<br>Consider Adoption of 2013-2014 Salary Schedules for Teachers, Administrative/ Professional Employees.   | Administration presents budget forecast.<br>Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus.<br>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)<br>Public Budget Input.<br>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.<br>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)<br>Public Budget Input.<br>Noon Work Session. Board reviews First Budget Draft and administration's recommended staffing requirements.  | Administration presents First Budget Draft.<br>Administration presents new staffing requests and recommended additions to the 2013-2014 budget.<br>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)<br>Public Budget Input.<br>Noon Work Session. Board reviews Preliminary Budget for 2013-2014.<br>Consider adoption of Supplemental Duty, Stipend, and other salary schedules.<br>Board authorizes purchase orders for supplies and materials needed during the 1 <sup>st</sup> six weeks. | Administration presents Preliminary Budget for Board Consideration.<br>Karry Chapman prepared and presents other salary schedules to be adopted by the Board.<br><br>Administration prepares resolution to approve supplies and materials for First Six Week Purchase Orders.            |
| July 22, 2013     | (7:00 P.M. Regular Board Meeting)<br>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.

Tax Office prepares resolution and order approving  
2013 Certified Tax Roll and resolution and order  
approving Anticipated Collection Rate.

Board approves Certified Tax Roll for 2013  
and 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.