

Official Budget 2010-2011

August 30, 2010



Prepared by
Irving ISD Business Office

Debbie Cabrera
Assistant Superintendent of Business & Finance

Administration's Official Budget 2010-2011

Table of Contents

	<u>Page No.</u>
<u>EXECUTIVE SUMMARY</u>	
• 2010-2011 Administration's Official Budget Overview	1
• 2010-2011 Budget Factors	6
<u>BUDGET SUMMARY</u>	
• 2010-2011 Budget Summary with Charts	8
• Analysis-Assessed Values and Tax Revenue with Charts	14
• Tax Rate Calculations.....	18
• Fifteen Year Tax Rate History.....	19
• 2010 Rollback Tax Rate Worksheet.....	20
• Notice of Public Meeting	22
• Revenue Comparison – State Foundation Program.....	23
• 2010-2011 Estimate of State Aid	25
• 2010-2011 Staffing Summary	27
• Staffing and Supplemental Duty Pay Recommendations	30
• Budget Enhancements Summary	42
• Campus & Department Special Projects Summary.....	46
<u>OTHER INFORMATION</u>	
• Governmental Funds Revenues/Last Ten Fiscal Years	48
• Governmental Funds Expenditures and Debt Svc Ratios/Last Ten Fiscal Years	49
• Property Tax Levies and Collections/Last Ten Fiscal Years.....	50
• Appraised Value and Actual Value of Taxable Property/Last Ten Fiscal Years.....	51
• Demographic and Economic Statistics/Last Ten Calendar Years	52
• 2010-2011 Budget Calendar.....	53

EXECUTIVE SUMMARY

Date: August 30, 2010
Memo To: Dr. Dana Bedden, Superintendent
From: Debbie Cabrera, Assistant Superintendent Business & Finance
Subject: 2010-2011 Official Budget

Introduction

The Official Budget for the 2010-2011 fiscal year is hereby presented to the Board of Trustee's for their approval at the August 30th, 2010 Regular Board meeting. The General Operating Budget provides for revenues of \$249,584,463 and appropriations of \$256,101,303 which results in a use of fund balance of \$6,486,840 including other sources and uses. The ending fund balance is estimated at \$65,469,492 which represents a 25.6% fund balance. The Maintenance and Operations (M&O) tax rate used to fund the Official Budget is \$1.04 which is an increase of 2 pennies over last year. The Debt Service Budget provides for revenues of \$44,075,120 and appropriations of \$45,333,178 which results in the use of fund balance of \$1,258,058. The ending fund balance is estimated at \$12,763,771 which represents a 28.2% fund balance. The Interest and Sinking (I&S) tax rate used to fund the Official Budget is \$.425 which is an increase of 2 pennies over last year. The total tax rate for next year will be \$1.465 and is an increase of 4 pennies over last year's total tax rate for the district.

Under current school law the local school board has the ability to raise the M&O tax rate no more than 4 pennies above the \$1.00 compressed tax rate and up to an additional 13 pennies by voter approval for a total of \$1.17. The I&S tax rate is capped at \$.50 for new debt issues. This budget uses all of the local option pennies to fund the General Operating Budget. One penny generates \$2,402,818 additional revenue from local and state sources for the district for the General Operating Fund.

The Official Budget reflects a total increase in state funding of \$15,086,795 for the General Operating Fund. In this second year of the state biennium no new funds have been provided for us by HB 3646 except for that which we generate from increased student enrollment and the increase in the M&O tax rate. The additional 2 pennies generates \$3,081,492 and the increase of 678 ADA (Average Daily Attendance) and 1,418 WADA (Weighted Average Daily Attendance) generates another \$7,225,169 for the district. The district is projecting an increase in its peak enrollment next year of 421 students which is 876 more than what was budgeted last year. The remaining increase of \$4,780,134 is to make the district whole due to the loss in property values which results in a loss of local tax revenues for the district.

The recommended appropriations budget in the Official Budget represents an increase of \$12,345,036 over last year's Official Budget. The majority of this increase can be attributed to an average 2% pay raise for all employees that will cost \$3,560,584, growth staff costing \$2,177,554, and to additional staff/stipends costing \$1,908,841. The majority of the additional staffing increase, some \$1,110,680, is to retain the AMI/AMR teachers that will no longer be funded with grant monies. This budget also includes an increase to the budget of \$1,597,446 for enhancement requests. An increase in current year costs for salaries and stipends is also

added to next year's budget, \$762,555 for salaries and \$987,944 for stipends. The WISDOM, ARISE, and Bilingual stipends have increased beyond our original budgeted costs for these programs. The Personnel/Payroll/Benefits and Budget Factors section of this Executive Summary summarizes the impact to the budget for staffing changes.

The Debt Service Fund budget is increased \$1,144,638 to provide for the payment of the district's current outstanding debt during the 2010-11 year. The district has \$36,975,000 in remaining authorized bonds from the 2007 election. The Official Budget reflects an increase of 2 cents in the Interest & Sinking tax rate for next year which is currently set at 40.5 cents. The increase in the tax rate is called for due to the recent issuance of Series 2010A and 2010B Bonds for \$60,000,000 and for payment of current outstanding principal and interest. Remaining capitalized interest from the Series 2009 bonds will be used to help fund some of the increase in the debt obligation for next year.

Tax Levy

The Certified Tax Roll generated by the Dallas Central Appraisal District was received by the district on July 21st and reflects a taxable roll value of \$9,162,488,657 which is a 5.25% decrease in property values for the district as compared to last year's Certified Tax Roll or a loss of \$507,899,769 in taxable value. Last year the Certified Values represented a 4.6% decline over the prior year. This will be our second year to experience a decline in values after five years of increases.

The Business Office is estimating a net taxable value of \$8,621,804,977, after loss in value from the over 65 frozen exemption, and a 98% collection ratio. This value is \$470,442,046 less than last year or a 5.17% decrease. The levy loss from the Over 65 exemptions has actually declined this past year for the district. A 1¢ tax rate yields a net levy of \$862,072 from this estimated assessed value.

The Official Budget provides for a total tax rate of \$1.465 per \$100 of assessed valuation. This proposed rate is 4 cents more than last year. The proposed tax rate would generate a total tax levy of \$126,305,161 which represents a decrease in levy of \$3,074,306 for the Operating Fund and a decrease of \$185,053 for the Debt Service Fund. Approximately 71%, or \$89,666,965 of the proposed levy would be deposited in the Local Maintenance Fund; and 29%, or \$36,638,196, would be deposited in the Interest and Sinking Fund.

The proposed tax rate for 2010-2011 is summarized as follows:

	<u>2009-10</u>	<u>2010-11</u>	<u>Difference</u>
Local Maintenance	1.020	1.040	.02
Bonded Debt Service	.405	.425	.02
Total	1.425	1.465	.04

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.

Local Revenue

The original budget for interest earnings on our investments is \$900,000 and our cash manager feels we will not meet this budget by \$140,000. At this time we are not changing the budget for interest earnings next year in hope that the economy will turn around over the next twelve months.

State Revenue

State Foundation and Available School Fund revenue in this budget draft is estimated at \$138,725,356. This is \$15,086,795 more than the 2009-2010 Official Budget. The primary reasons for this revenue increase are the increase in the district's attendance, the decrease in the local share due to property values declines, and the additional 2 pennies on the M&O tax rate. The Official Budget provides for a projected average daily attendance (ADA) increase of 679 over last year's budget.

Tier II revenue for 2010-2011 is estimated to be \$6,162,983, which represents an increase in funding over the 2009-2010 Official Budget of \$3,310,005. This projected increase is a result of an increase of 1418 WADA (Weighted Average Daily Attendance) over last year's budget and the additional 2 local option pennies which generate \$3,081,492 of that total amount. The district is equalized under the funding formula at the Austin ISD yield. 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 remaining state revenue component is funded outside the General Operating Fund and includes \$924,413 for the state technology grant and \$6,701,924 for the state funding of bonded debt in the Debt Service Fund.

Fund Balance Availability

On September 1, 2009, the District began the fiscal year with a fund balance of \$80,504,528. The Business Office is estimating a year-end (August 31, 2010) fund balance of \$71,956,332, which is \$2,613,841 more than the original budgeted ending fund balance for 2009-2010, and a decrease of \$8,548,196 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, unless noted otherwise. These budget factors are:

- Excellence Now Awards \$25,000
- Maintenance Review (code compliance) \$100,000
- Maintenance Review \$50,000 (Increase of \$50,000)
- Juvenile Justice Alternative Ed Program \$100,000 (Decrease of \$98,000)

Per Pupil Allocations

Dr. Whit Johnstone, Director of Planning and Research, has projected an increase in peak enrollment of 421 students over the 2009-2010 peak enrollment, or a total peak enrollment of 34,219 students for the 2010-2011 school year. This represents an increase of 876 students over last year's budgeted peak enrollment. The per pupil allocations (p.p.) for each grade level remains as follows: Elementary \$86, Middle School \$90, and High School \$109. This results in an increase of \$110,964 for growth in the Preliminary Recommended Budget. The alternative campuses, which include the High School Academy (\$133 p.p.), Union Bower Center for Learning (\$225 p.p.), Reassignment Center (\$31,668), and Early Childhood schools (\$149 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 \$146,361 and \$31,604 for campuses. For the Official Budget there are department special projects for \$285,406 to fund and no campus special projects which is an increase of \$107,441 for 2010-2011. Several of the campus and department special project requests will be funded out of interest earnings on the 2001 and 2007 Bond Funds to help preserve the district's operating fund.

Personnel/Payroll/Benefits

Robyn Wolters, Director of Personnel, has provided a detailed report on the proposed staffing plan for the district for the 2010-2011 school year as a part of this budget document.

Growth staff for next year consists of the following; an additional 31 classroom teachers and 3 special education teachers, 1 paraprofessional and 4 special education paraprofessionals, 1

Campus Administrator and 2 Campus Professional Support. The budget reduces last year's 10 contingency positions to 5 due to the size of the increase in staff over previous budgets. The total cost for growth staffing is \$2,177,554 and is included in the Official Budget. A beginning teacher salary of \$49,200 and benefits of \$5,568 for a total salary of \$54,768 is used in this budget.

Additional staff and supplemental duty pay approved by the Administration's Budget Committee is included in the Official Budget at an increase to the budget of \$1,908,841 and includes funds for key staff in preparation of the opening of the 8th Middle School, funding for 18.5 AMI/AMR teachers since grant funds have ended, a Band Director for the Irving and for the MacArthur cluster, an Instructional Specialist at Barbara Cardwell Career Prep, and a security officer for the administration building. Since the Preliminary Recommended Budget a Benefits Accountant position has been added to the Budget for a cost of \$60,000.

The Official Budget includes funds for an average 2% salary increase for all employees for a total increase to the budget for salary and benefits of \$3,560,584. A 1% increase costs the district \$1,780,292.

Health Insurance / Worker's Compensation / Unemployment Compensation

The Official Budget includes a monthly district contribution of \$300 for health insurance, life insurance and benefit administration. This represents an increase of \$15 a month or \$180 per year per employee and will increase the health contribution to \$297 a month or \$3,564 annually. The General Operating budget will increase \$645,926 next year for this increased contribution. The district's 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 worker's compensation at .2% and for unemployment at .04% of salary.

**IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 BUDGET FACTORS**

1. \$8.62 billion adjusted net taxable value – A 5.2% decline or \$470 million decrease is estimated over last year's net roll value. Levy yield at \$1.465 per \$100 - Operating decrease \$3,074,306; Debt Service decrease \$185,053 from 2009-2010
2. State Foundation increase of \$15,086,795 from 2009-2010
3. A 1 cent rate yields a levy of \$862,072
4. Tax rate of \$1.465 per \$100; M & O rate - \$1.04; I & S rate - \$.425

Operating increase	2 cents	
I&S increase	2 cents	
Grand Total Tax Rate Increase	4 cents	
5. Standard Budget Factors Maintained:

Excellence Now Award	\$25,000	
Maintenance Review - Code Compliance	\$100,000	
Maintenance Review	\$50,000	(\$50,000 increase)
Juvenile Justice Alternative Ed Program	\$100,000	(\$98,000 decrease)
6. Estimated increase in enrollment – 876 \$102,834
 Per pupil allocation-Elementary \$86; Middle \$90; Senior High \$109
 (Same as last year)
7. Special Projects-Increase over placeholder \$157,441
8. Average 2% Employee Raise (includes benefits) \$3,560,584
9. Campus Staff Adjustments (Includes benefits) \$2,177,554

Add	31	Classroom Teachers
Add	1	Paraprofessional
Add	3	Special Ed Professionals
Add	4	Special Ed Paraprofessionals
Add	2	Professional Support
Add	1	Campus Administrator
Reduce	5	Contingency Teachers
10. Department and Campus Enhancements \$1,285,198
11. Increase in current year salaries and stipends \$1,750,499
12. Additional Staff/Stipends requests \$1,816,723
13. Increase Employer Contribution to Health Fund \$645,926

14. Increase in current year substitute and perfect attendance	\$130,000
15. Increase in TRS-On-Behalf (offset by revenue)	\$412,218
16. Remove TIF payment until Certified Tax Roll	(\$2,013,779)
Total First Budget Draft Appropriation Increase	\$10,025,198
17. Additional Staff and Stipend requests	\$32,118
18. Enhancement Increase	\$247,134
Total Second Budget Draft Appropriation Increase	\$10,304,450
19. Enhancement Increase	\$45,000
Special Project Decrease	(\$50,000)
20. Campus Per Pupil Adjustment	\$8,130
Total Preliminary Budget Appropriation Increase	\$10,307,580
21. Enhancement Increase	\$20,114
22. Additional Staff request	\$60,000
23. TRS On-Behalf (offset by revenue increase)	\$400,000
24. TIF – Payment to City (offset by revenue increase)	\$1,758,473
25. Campus Activity budgets (offset by revenue decrease)	(\$201,131)
Official Appropriation Increase	\$12,345,036

BUDGET SUMMARY

IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 OFFICIAL BUDGET
AUGUST 30, 2010

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
OPERATING TAX RATE	\$ 1.04				
BONDED DEBT TAX RATE	\$.425				
TOTAL RATE	\$ 1.465				
ESTIMATED AVAILABLE FUND BALANCE	\$71,956,332	\$4,689,799	\$14,021,829	\$110,000,000	\$200,667,960
REVENUES					
Local & Intermediate Sources	\$97,355,172	\$3,074,526	\$37,373,196	\$900,000	\$138,702,894
State Program Revenues	\$150,692,291	\$112,830	\$6,701,924		\$157,507,045
Federal Program Revenues	<u>\$1,537,000</u>	<u>\$15,078,000</u>			<u>\$16,615,000</u>
TOTAL REVENUES	<u>\$249,584,463</u>	<u>\$18,265,356</u>	<u>\$44,075,120</u>	<u>\$900,000</u>	<u>\$312,824,939</u>
TOTAL AVAILABLE FUNDS	\$321,540,795	\$22,955,155	\$58,096,949	\$110,900,000	\$513,492,899
EXPENDITURES					
Instruction	\$164,434,717			\$7,000,000	\$171,434,717
Instructional Resources	\$4,161,724			\$200,000	\$4,361,724
Staff Development	\$2,344,481				\$2,344,481
Instructional Administration	\$4,283,473			\$100,000	\$4,383,473
School Administration	\$18,142,567				\$18,142,567
Counseling Services	\$12,457,840				\$12,457,840
Attendance Services	\$441,874				\$441,874
Health Services	\$2,620,036				\$2,620,036
Transportation Services	\$3,244,758			\$250,000	\$3,494,758
Food Services	\$334,421	\$16,568,123			\$16,902,544
Extra Curricular Services	\$4,912,165				\$4,912,165
General Administration	\$7,332,422				\$7,332,422
Maintenance	\$21,504,982	\$653,557		\$200,000	\$22,358,539
Security	\$3,062,978				\$3,062,978
Data Processing	\$3,985,861			\$2,000,000	\$5,985,861
Community Services	\$435,949				\$435,949
Debt Services			\$45,333,178		\$45,333,178
Construction	\$3,519	\$834,837		\$101,150,000	\$101,988,356
Intergovernmental Charges	<u>\$2,397,536</u>				<u>\$2,397,536</u>
TOTAL EXPENDITURES	<u>\$256,101,303</u>	<u>\$18,056,517</u>	<u>\$45,333,178</u>	<u>\$110,900,000</u>	<u>\$430,390,998</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$6,516,840)</u>	<u>\$208,839</u>	<u>(\$1,258,058)</u>	<u>(\$110,000,000)</u>	<u>(\$117,566,059)</u>
OTHER SOURCES (USES)	\$30,000		\$0		\$30,000
PROJECTED FUND BALANCE *	<u>\$65,469,492</u>	<u>\$4,898,638</u>	<u>\$12,763,771</u>	<u>\$0</u>	<u>\$83,131,901</u>
* FUND BALANCE %	25.6%	27.1%	28.2%	0.0%	19.3%

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

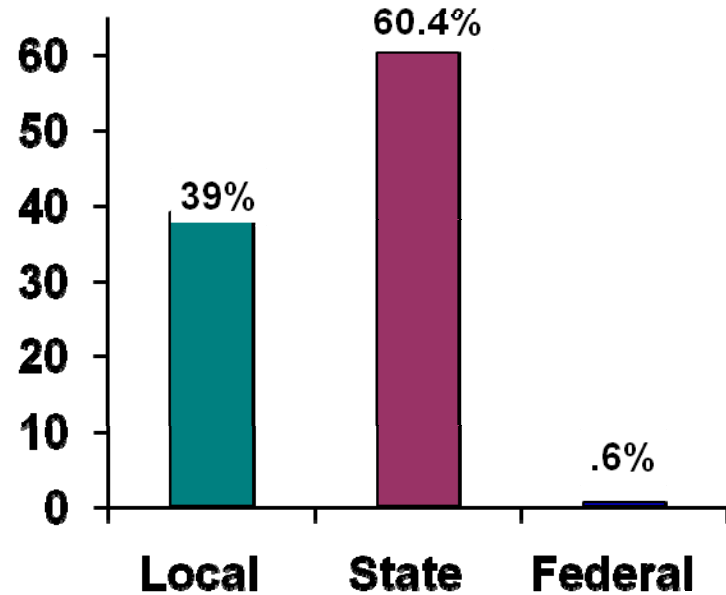
FISCAL YEAR END	FUND BALANCE AT YEAR-END	ACTUAL CHANGE FROM PREVIOUS FISCAL YEAR	PLANNED CHANGE FROM PREVIOUS FISCAL YEAR	AFB PERCENT OF ACTUAL EXPENDITURES	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE TO ACTUAL	ACTUAL EXPENDITURE % INCREASE
8-31-95	\$20,261,970	\$6,418,626	(\$4,547,289)	19.96%	\$104,172,548	\$101,535,470	(\$2,637,078)	8.65%
8-31-96	\$26,034,197	\$5,772,227	(\$3,596,215)	23.30%	\$114,172,548	\$111,712,214	(\$2,460,334)	10.02%
8-31-97	\$32,460,449	(\$1,214,689) \$7,640,941 **	(\$8,069,461)	27.22%	\$125,449,203	\$119,232,784	(\$6,216,419)	6.73%
8-31-98	\$36,714,771	\$557,322 \$3,697,000 **	(\$5,666,736)	28.36%	\$132,371,781	\$129,481,567	(\$2,890,214)	8.60%
8-31-99	\$39,830,820	\$3,116,049	(\$5,510,579)	28.84%	\$141,838,555	\$138,100,804	(\$3,737,751)	6.66%
8-31-00	\$36,916,959	(\$2,913,861)	(\$4,643,523)	22.89%	\$162,460,472	\$161,265,370	(\$1,195,102)	16.77%
8-31-01	\$38,034,548	\$1,117,589	(\$7,328,124)	22.90%	\$168,877,698	\$166,091,016	(\$2,786,682)	2.99%
8-31-02	\$37,990,947	(\$43,601) (\$476,401) ***	(\$6,057,334)	22.23%	\$172,659,743	\$170,913,489	(\$1,746,254)	2.90%
8-31-03	\$30,164,126	(\$6,289,553) (\$1,537,268) ***	(\$4,473,262)	16.78%	\$182,645,689	\$179,762,746	(\$2,882,943)	5.18%
8-31-04	\$32,904,251	\$2,740,125	(\$4,938,210)	18.82%	\$177,666,048	\$174,851,490	(\$2,814,558)	-2.73%
8-31-05	\$38,035,235	\$5,130,984	\$419,020	21.28%	\$181,909,320	\$183,227,298	\$1,317,978	4.79%
8-31-06	\$53,456,057	\$15,420,822	\$257,270	23.25%	\$188,613,447	\$191,186,584	\$2,573,137	4.34%
8-31-07	\$67,779,716	\$16,369,826 (\$2,046,167) ***	\$1,427,689	33.96%	\$206,429,052	\$199,587,657	\$6,841,395	4.39%
8-31-08	\$75,622,972	\$7,843,256	(\$1,774,416)	35.60%	\$217,525,492	\$212,397,290	\$5,128,202	6.42%
8-31-09	\$80,504,528	\$4,881,556	(\$5,810,462)	35.50%	\$227,342,711	\$226,761,389	\$581,322	6.76%
<u>(PROJECTED)</u>								
8-31-10	\$71,956,332	(\$8,548,196)	(\$7,092,321)	28.81%	\$243,756,267	\$249,739,512	(\$5,983,245)	10.13%
8-31-11	\$65,469,492		(\$6,486,840)	25.56%	\$256,101,303	\$256,101,303	\$0	2.55%

** Transferred from Internal Service Fund

*** Transferred to Internal Service Fund

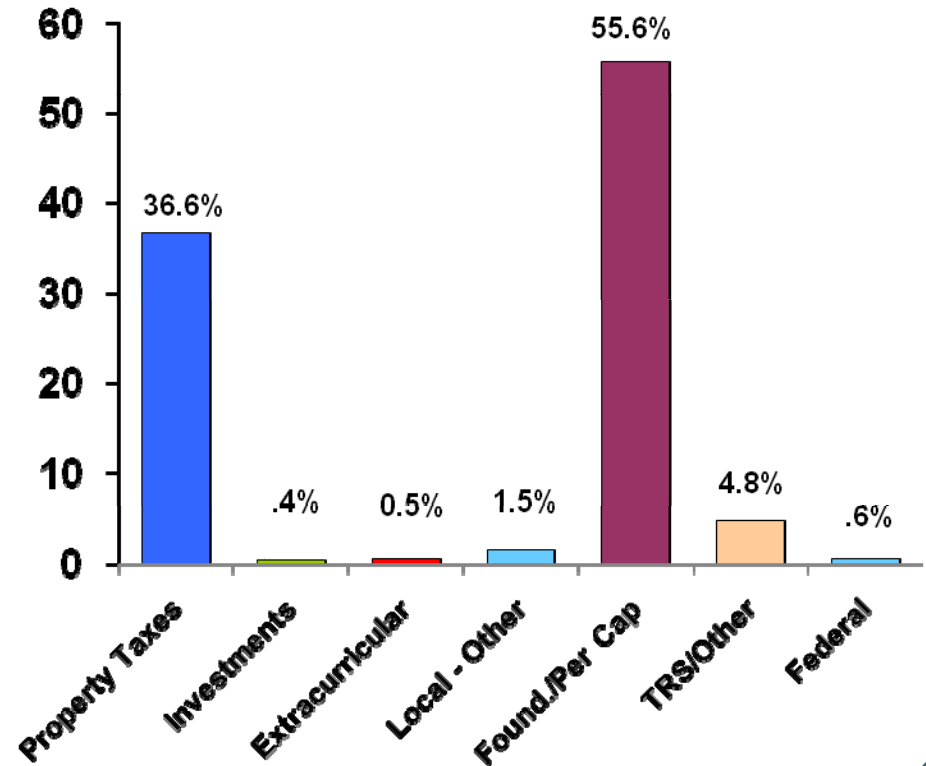
GENERAL OPERATING FUND REVENUE - BY SOURCE

● Local	\$97,355,172
● State	\$150,692,291
● Federal	<u>\$1,537,000</u>
Total Revenue	\$249,584,463



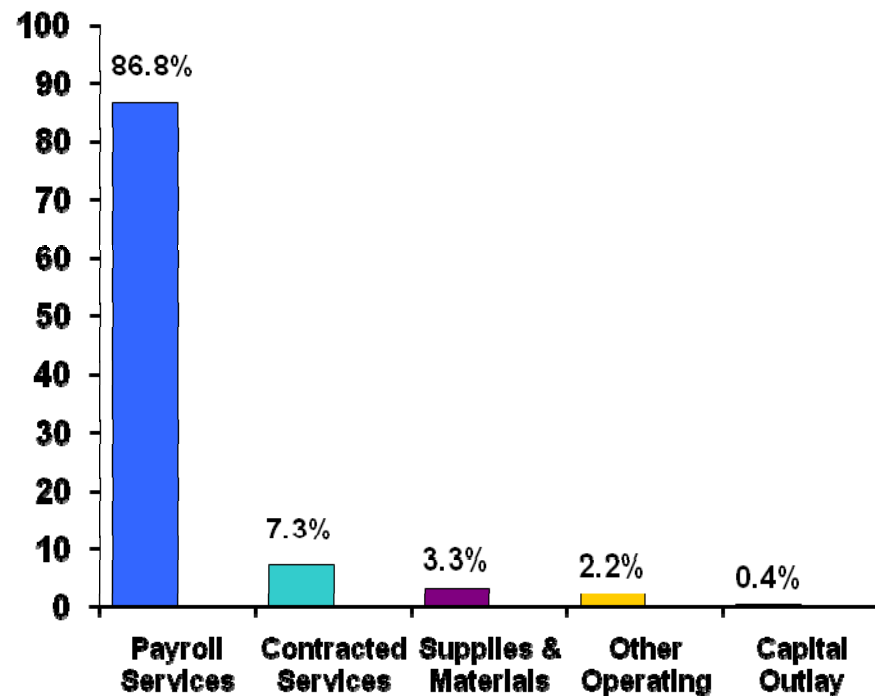
GENERAL OPERATING FUND REVENUE - DETAILED BY SOURCE

● Local - Property Taxes	\$91,366,965
● Local – Investments	\$900,000
● Local – Extracurricular	\$1,254,250
● Local – Other	\$3,833,957
● State - Found. / Per Cap	\$138,725,356
● State - TRS / Other	\$11,966,935
● Federal	\$1,537,000
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● Total Revenue	\$249,584,463



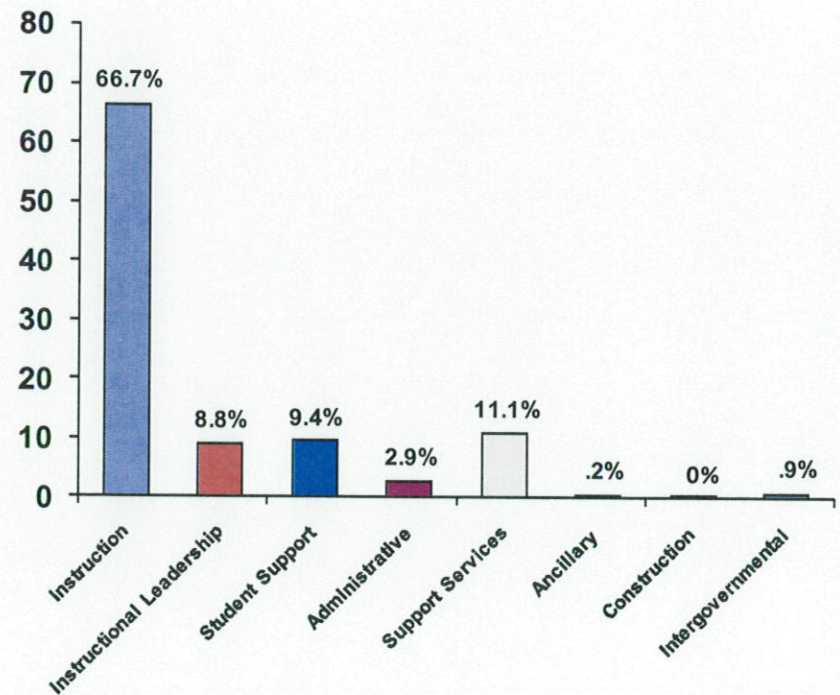
GENERAL OPERATING FUND EXPENDITURES BY OBJECT

● Payroll Services	\$222,189,451
● Contracted Services	\$18,802,750
● Supplies & Materials	\$8,461,257
● Other Operating	\$5,654,557
● Capital Outlay	<u>\$993,288</u>
● Total Expenditures	\$256,101,303



GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

● Instruction	\$170,940,922
● Instructional Leadership	\$22,426,040
● Student Support Services	\$24,011,093
● Administrative	\$7,332,422
● Support Services	\$28,553,822
● Ancillary Services	\$435,949
● Construction	\$3,519
● Intergovernmental Charges	\$2,397,536
Total Expenditures	\$256,101,303



**IRVING INDEPENDENT SCHOOL DISTRICT
ANALYSIS - ASSESSED VALUES AND TAX REVENUE
2010-2011 OFFICIAL BUDGET**

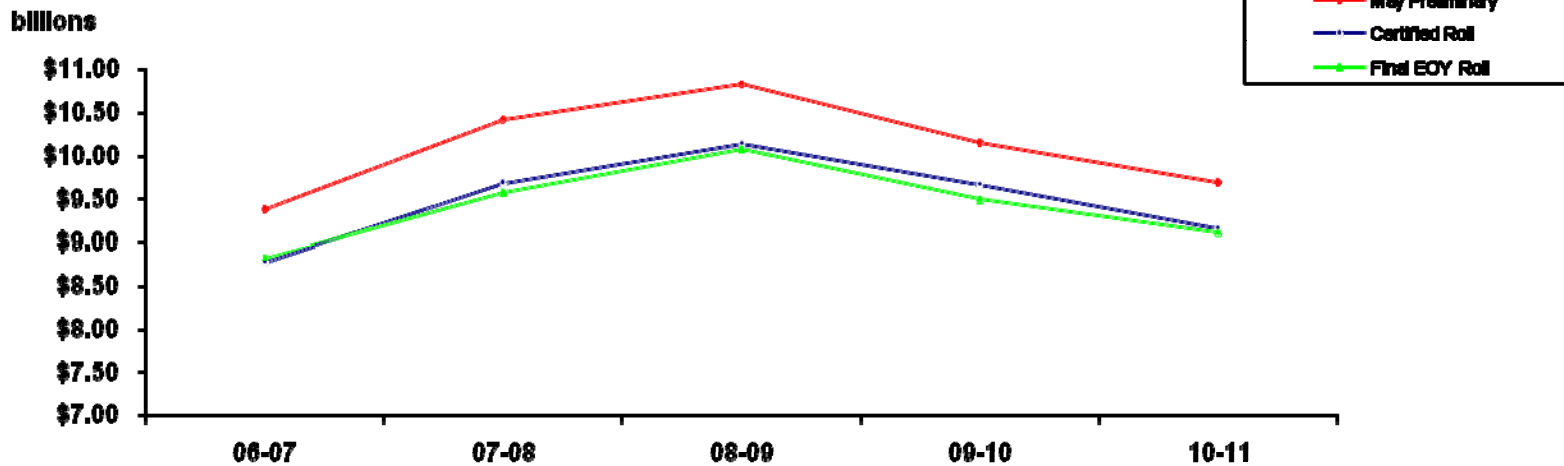
	<u>2008-09 ACTUAL</u>	<u>2009-10 EST. ACTUAL</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>	<u>BUDGET DIFFERENCE</u>	
SECTION I						
DCAD CERTIFIED ROLL	\$10,135,897,746	\$9,670,388,426	\$9,670,388,426	\$9,162,488,657	(\$507,899,769)	-5.25%
Net supplemental roll changes	(\$150,008,559)	(\$147,351,726)	(\$40,000,000)	(\$40,000,000)	\$0	
ASSESSED VALUES						
Gross Taxable Value	\$9,985,889,187	\$9,523,036,700	\$9,630,388,426	\$9,122,488,657	(\$507,899,769)	-5.27%
Less Frozen Values	(\$345,533,645)	(\$318,823,719)	(\$345,533,614)	(\$318,233,952)	\$27,299,662	
Less Estimated Del. Taxes	(\$199,717,829)	(\$192,458,456)	(\$192,607,789)	(\$182,449,761)	\$10,158,028	
NET TAXABLE VALUE	<u>\$9,440,637,713</u>	<u>\$9,011,754,525</u>	<u>\$9,092,247,023</u>	<u>\$8,621,804,944</u>	<u>(\$470,442,079)</u>	<u>-5.17%</u>
LOCAL REVENUE - with 60 day accrual						
LOCAL MAINTENANCE TAX	\$94,874,899	\$93,247,099	\$92,741,271	\$89,666,965	(\$3,074,306)	-3.31%
DEBT SERVICE TAX	\$34,511,765	\$36,593,778	\$36,823,249	\$36,638,196	(\$185,053)	-0.50%
TOTAL CURRENT YEAR LEVY	<u>\$129,386,664</u>	<u>\$129,840,877</u>	<u>\$129,564,520</u>	<u>\$126,305,161</u>	<u>(\$3,259,359)</u>	<u>-2.52%</u>
TIF TAXES INCLUDED IN LEVY	\$2,347,460	\$1,134,726	\$2,013,779	\$1,758,473	(\$255,306)	
\$.01 TAX RATE YIELD	\$944,064	\$911,164	\$909,225	\$862,072	(\$47,153)	-5.19%
PEAK ENROLLMENT	33,223	33,798	33,343	34,219	876	2.63%
NET TAXABLE VALUE PER PUPIL	\$284,160	\$266,636	\$272,688	\$251,960	(\$20,729)	-7.60%
WEALTH PER WADA	\$220,653	\$223,127	\$229,071	\$213,538	(\$15,533)	-6.78%
SECTION II						
TAX RATE						
LOCAL MAINTENANCE FUND	\$1.0200	\$1.0200	\$1.0200	\$1.0400	\$0.0200	
DEBT SERVICE FUND	\$0.3710	\$0.4050	\$0.4050	\$0.4250	\$0.0200	
TOTAL IISD TAX RATE	<u><u>\$1.3910</u></u>	<u><u>\$1.4250</u></u>	<u><u>\$1.4250</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$0.0400</u></u>	
WADA PER LOCAL MAINTENANCE	\$2,292	\$2,199	\$2,235	\$2,090		
WADA STATE & LOCAL MAINTENANCE	\$2,292	\$2,199	\$2,235	\$2,090		

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

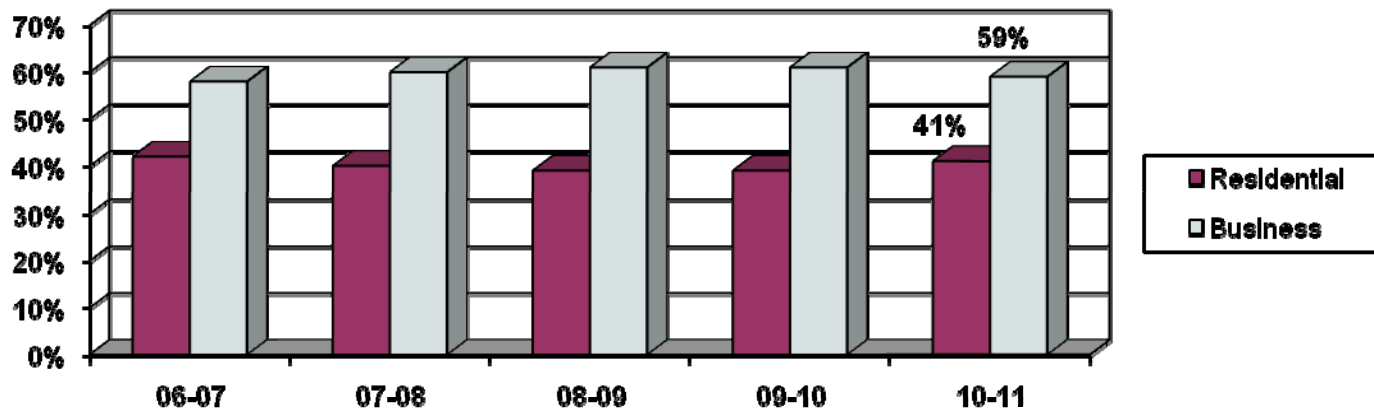
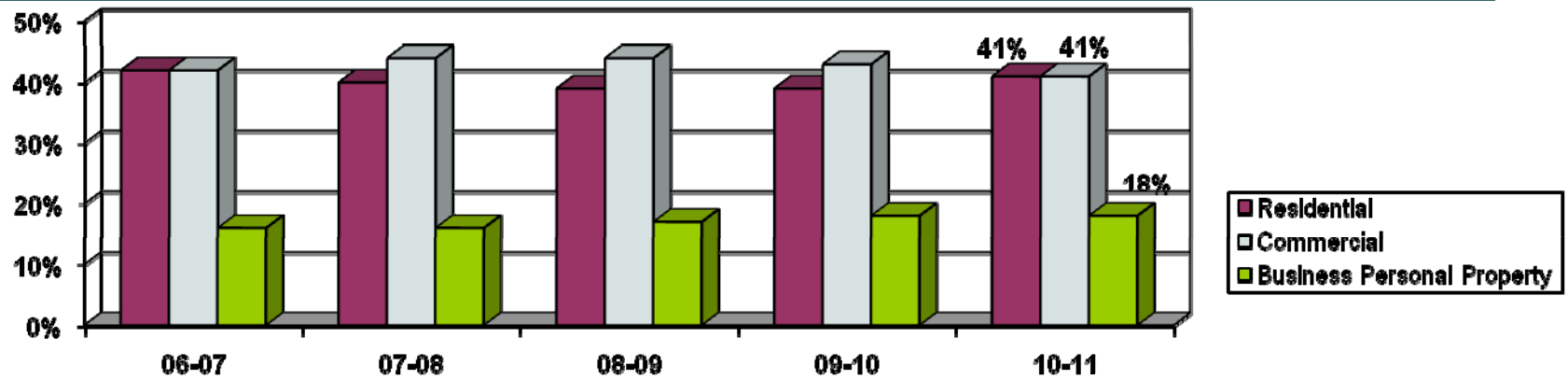
	<u>2005-06**</u>	<u>% Chg</u>	<u>2006-07</u>	<u>% Chg</u>	<u>2007-08</u>	<u>% Chg</u>	<u>2008-09</u>	<u>% Chg</u>	<u>2009-10</u>	<u>% Chg</u>	<u>2010-11</u>	<u>% Chg</u>	
May Preliminary Tax Roll	<u>\$8,421,575,602</u>	4.9%	<u>\$9,391,162,375</u>	11.5%	<u>\$10,434,432,100</u>	11.1%	<u>\$10,844,123,979</u>	3.9%	<u>\$10,158,278,697</u>	-6.3%	<u>\$9,702,452,146</u>	-4.5%	(\$455,826,551)
Residential	\$3,361,723,552	15.6%	\$3,717,041,024	10.6%	\$3,882,634,062	4.5%	\$3,980,445,965	2.5%	\$3,910,441,850	-1.8%	\$3,805,105,637	-2.7%	(\$105,336,213)
Commercial	\$3,483,286,525	-0.9%	\$3,977,078,382	14.2%	\$4,791,613,481	20.5%	\$4,992,842,008	4.2%	\$4,429,032,292	-11.3%	\$4,103,041,868	-7.4%	(\$325,990,424)
Business Personal Prpty	\$1,576,565,525	-1.6%	\$1,697,042,969	7.6%	\$1,760,184,557	3.7%	\$1,870,836,006	6.3%	\$1,818,804,555	-2.8%	\$1,794,304,641	-1.3%	(\$24,499,914)
Certified Original Tax Roll	<u>\$8,156,677,698</u>	4.0%	<u>\$8,777,240,437</u>	7.6%	<u>\$9,694,537,924</u>	10.5%	<u>\$10,135,897,746</u>	4.6%	<u>\$9,670,388,426</u>	-4.6%	<u>\$9,162,488,657</u>	-5.3%	(\$507,899,769)
Residential	\$3,486,660,903	10.4%	\$3,663,349,595	5.1%	\$3,846,572,273	5.0%	\$3,936,462,149	2.3%	\$3,859,795,832	-1.9%	\$3,759,662,355	-2.6%	(\$100,133,477)
Commercial	\$3,250,073,037	1.7%	\$3,651,736,710	12.4%	\$4,243,428,595	16.2%	\$4,427,985,719	4.3%	\$4,066,752,461	-8.2%	\$3,733,991,404	-8.2%	(\$332,761,057)
Business Personal Prpty	\$1,419,943,758	-4.7%	\$1,462,154,132	3.0%	\$1,604,537,056	9.7%	\$1,771,449,878	10.4%	\$1,743,840,133	-1.6%	\$1,668,834,898	-4.3%	(\$75,005,235)
Value gain from OHE reduction	\$115,710,935												
Roll Change - May Est to Certified	-4.5%		-6.5%		-7.1%		-6.5%		-4.8%		5.6%		
Net Supplemental Roll chgs	\$82,878,884		\$54,379,599		(\$112,228,765)		(\$150,008,559)		(\$147,351,726)		(\$40,000,000)		
Residential	\$762,420,158		\$2,095,981		(\$11,845,251)		(\$5,433,726)		(\$15,249,166)				
Commercial	(\$782,826,076)		(\$131,625,523)		(\$236,955,594)		(\$151,252,463)		(\$138,478,258)				
Business Personal Prpty	\$103,284,802		\$183,909,141		\$136,572,080		\$6,677,630		\$6,375,698				
** Optional Homestead exemption eliminated													
Final EOY Tax Roll	<u>\$8,239,556,582</u>	4.8%	<u>\$8,831,620,036</u>	7.2%	<u>\$9,582,309,159</u>	8.5%	<u>\$9,985,889,187</u>	5.2%	<u>\$9,630,388,426</u>	-4.5%	<u>\$9,122,488,657</u>	-5.3%	(\$507,899,769)
Residential	\$4,249,081,061	35.1%	\$3,665,445,576	-13.7%	\$3,834,727,022	4.6%	\$3,931,028,423	2.5%	\$3,844,546,666	-2.2%			
Commercial	\$2,467,246,961	-22.5%	\$3,520,111,187	42.7%	\$4,006,473,001	13.8%	\$4,276,733,256	6.7%	\$3,928,274,293	-8.1%			
Business Personal Prpty	\$1,523,228,560	-0.6%	\$1,646,063,273	8.1%	\$1,741,109,136	5.8%	\$1,778,127,508	2.1%	\$1,750,215,831	-1.6%			
Change in Tax Roll From Certified to Final	1.015%		0.620%		-1.158%		-0.537%		-0.414%		-0.437%		

TAXABLE ASSESSED VALUATION

	<u>Certified Roll</u>	<u>Change</u>	<u>% Change</u>
2006-07	\$8,777,240,437	\$620,562,739	7.6%
2007-08	\$9,694,537,924	\$917,297,487	10.5%
2008-09	\$10,135,897,746	\$441,359,822	4.6%
2009-10	\$9,670,388,426	(\$465,509,320)	(4.6%)
2010-11	\$9,162,488,657	(\$507,899,769)	(5.3%)



COMPOSITION OF CERTIFIED TAX ROLL



TAX RATE CALCULATIONS

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

ASSESSED VALUE	TAXABLE VALUE	2009-10 TAXES AT: 1.425	2010-11 TAXES AT: 1.465	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
\$ 136,470	\$ 121,470	\$ 1,731	\$ 1,780	\$ 49	\$ 4.05
\$ 132,822	\$ 117,822	\$ 1,679	\$ 1,726	\$ 47	\$ 3.93
\$ 120,000	\$ 105,000	\$ 1,496	\$ 1,538	\$ 42	\$ 3.50
\$ 95,000	\$ 80,000	\$ 1,140	\$ 1,172	\$ 32	\$ 2.67
\$ 75,000	\$ 60,000	\$ 855	\$ 879	\$ 24	\$ 2.00
\$ 60,000	\$ 45,000	\$ 641	\$ 659	\$ 18	\$ 1.50

* DCAD Average Home Value last year

** DCAD Average Home Value this year

CALCULATION OF TAXABLE VALUE - EXAMPLE

\$ 132,822	ASSESSED VALUE OF AVERAGE HOME IN IISD
\$ (15,000)	STATE EXEMPTION
<u>\$ 117,822</u>	TAXABLE VALUE

CALCULATION OF TAXES - EXAMPLE

TAX CALCULATION AT CURRENT TAX RATE OF \$1.425

\$ 117,822	TAXABLE VALUE OF \$132,822 AVERAGE HOME
<u>1.425</u>	CURRENT TAX RATE PER \$100
\$ 1,679	CURRENT TAXES

TAX CALCULATION AT PROPOSED TAX RATE OF \$1.465

\$ 117,822	TAXABLE VALUE OF \$132,822 AVERAGE HOME
<u>1.465</u>	PROPOSED TAX RATE PER \$100
\$ 1,726	PROPOSED TAXES

Increase of \$47 over last year for the average home value or decrease \$5 from last year's average home value to next year's.

IRVING INDEPENDENT SCHOOL DISTRICT
Fifteen Year Tax Rate History

<u>School Year</u>	<u>Local Maintenance (Operating)</u>	<u>Debt Service</u>	<u>Total</u>	<u>Peak Enrollment</u>
1996-97	1.410	0.2534	1.6634	26,896
1997-98	1.400	0.2484	1.6484	27,336
1998-99	1.420	0.2584	1.6784	27,832
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	34,219 (Projected)

Over the course of the last fifteen (15) tax years the Irving ISD Board of Trustees has lowered the total tax rate five times, held it steady once, and had to increase it eight times (to a high of 1.8370 in 2004-05) while simultaneously gaining 7,323 new students.

The 2010-11 tax rate of \$1.465 is the fourth lowest tax rate for the district since 1996-97. This is the first 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.

2010 Rollback Tax Rate Worksheet

Entity Name: Irving ISD

Date: 08/3/2010

See Chapter 3 of the Texas Comptroller's 2010 Truth-In-Taxation Manual for School Districts for an explanation of the rollback tax rate.

24.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	1.500
25.	Multiply line 24 times .6667	1.0000
26.	<p>2010 rollback maintenance and operation rate.</p> <p>Rate A: Add \$0.04 plus the rate equal to the sum of any differences between the adopted 2006 and subsequent tax rates approved by voters and the rollback rates for 2006 and subsequent years to Line 25.</p> <p>Rate B: Go to Region 13 Education Service Center's worksheet "State Aid Template for 2010-11" at http://www5.esc13.net/finance/. Use tab labeled "Effective Rate" and complete. Add \$0.04 at the appropriate line. (/\$100)</p> <p>A school district that adopts an M&O rate that is less than its effective M&O rate may use the previous year's effective M&O rate when calculating the rollback rate for this year.</p> <p>C: Enter the lesser of Rate A or Rate B. (/\$100)</p> <p>(See Lines 36 to 39 for additional rate for pollution control expenses)</p>	<p style="text-align: center;">1.040</p> <p style="text-align: center;">1.067</p> <p style="text-align: center;">1.040</p>
27.	<p>Total 2010 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the school district's budget as M&O expenses</p> <p style="margin-left: 20px;">A. Debt also includes contractual payments to other school districts that have incurred debts 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.</p> <p style="margin-left: 20px;">B. If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.</p> <p style="margin-left: 20px;">C. School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment (EDA) program and/or instructional facilities allotment (IFA) program.</p> <p style="margin-left: 20px;">D. Total: A less B less C=D</p>	<p style="text-align: center;">\$45,333,180</p> <p style="text-align: center;">\$6,237,999</p> <p style="text-align: center;">\$6,701,924</p> <p style="text-align: center;">\$32,393,257</p>
28.	Certified 2009 excess debt collections. Enter the amount certified by the collector.	\$0
29.	Adjusted 2010 debt. Subtract line 28 from line 27.	\$32,393,257
30.	Certified 2010 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
31.	2010 debt adjusted for collections. Divide line 29 by line 30.	\$32,393,257

2010 Rollback Tax Rate Worksheet

Entity Name: Irving ISD

Date: 08/3/2010

See Chapter 3 of the Texas Comptroller's 2010 Truth-In-Taxation Manual for School Districts for an explanation of the rollback tax rate.

32.	<p>A. Enter the 2010 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2010 taxes that will be deposited into the tax increment fund.</p> <p>B. Also, enter any new property value that is subject to an economic development tax limitation agreement in excess of the limitation amount.</p> <p>C. Total A and B.</p>	<p>\$796,400,701</p> <p>\$0</p> <p>\$796,400,701</p>
33.	2010 total taxable value. Subtract line 32 from line 18.	\$7,621,942,673
34.	2010 debt tax rate. Divide line 31 by line 33 and multiply by \$100. (/\$100)	0.425
35.	2010 rollback tax rate. Add lines 26C and 34. (/\$100)	1.465

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Irving ISD will hold a public meeting at 7:00 PM, August 30, 2010 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	5.06 % increase
Debt service	2.59 % increase
Total expenditures	4.68 % increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ 11,125,958,660	\$ 10,686,284,960
Total appraised value* of new property**	\$ 121,992,971	\$ 107,114,547
Total taxable value*** of all property	\$ 9,670,388,426	\$ 9,162,488,657
Total taxable value*** of new property**	\$ 118,442,621	\$ 106,326,627

* "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* \$551,825,810

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 1.020	\$ 0.405	* \$ 1.425	\$ 4,144	\$ 4,332
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 1.027	\$ 0.476	* \$ 1.503	\$ 3,964	\$ 4,495
Proposed Rate	\$ 1.040	\$ 0.425	* \$ 1.465	\$ 4,025	\$ 4,693

* 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	\$ 136,470	\$ 132,822
Average Taxable Value of Residences	\$ 121,470	\$ 117,822
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.425	\$ 1.465
Taxes Due on Average Residence	\$ 1,730.95	\$ 1,726.09
Increase (Decrease) in Taxes		\$(4.86)

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)	\$ 14,021,829
Interest & Sinking Fund Balance(s)	\$ 71,956,332

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM**

2010-2011 OFFICIAL BUDGET

	2008-09	2009-10	2009-10	2010-11	Change in
	Final	Estimated Actual	Budget	Budget	State Funding
PUPIL IN ADA					
REGULAR EDUCATION	28,438.886	28,551.928	28,441.635	28,751.188	310
SPECIAL EDUCATION	687.598	725.416	685.504	725.416	40
CAREER & TECHNOLOGY	1,360.859	1,690.396	1,361.009	1,690.396	329
TOTAL REFINED ADA	30,487.343	30,967.740	30,488.148	31,167.000	679
WADA	41,396	42,409	41,493	42,911	1,418
REGULAR PROGRAM COST					
REGULAR BLOCK GRANT	\$100,616,779	\$148,928,257	\$149,005,726	150,627,474	\$1,621,748
SPECIAL PROGRAM COSTS					
SPECIAL EDUCATION	\$10,272,297	\$15,962,290	\$15,221,985	\$16,318,215	\$1,096,230
CAREER & TECHNOLOGY EDUCATION	\$6,499,871	\$11,316,240	\$9,625,940	\$11,955,579	\$2,329,639
GIFTED & TALENTED	\$641,238	\$961,683	\$951,676	\$975,163	\$23,487
COMPENSATORY EDUCATION	\$15,965,630	\$26,430,245	\$25,945,188	\$27,981,737	\$2,036,549
BILINGUAL EDUCATION	\$4,157,333	\$6,155,825	\$6,156,522	\$6,181,553	\$25,031
HIGH SCHOOL ALLOTMENT	\$0	\$2,204,652	\$2,204,040	\$2,296,525	\$92,485
NEW FACILITY ALLOTMENT	\$0	\$0	\$0	\$0	\$0
TOTAL SPECIAL COSTS	\$37,536,369	\$63,030,935	\$60,105,351	\$65,708,772	\$5,603,421
TOTAL FOUNDATION COSTS	\$138,153,148	\$211,959,192	\$209,111,077	\$216,336,246	\$7,225,169
LESS LOCAL SHARE	\$78,553,547	\$94,625,989	\$94,625,989	\$91,631,237	(\$2,994,752)
TOTAL TIER I STATE AID	\$59,599,601	\$117,333,203	\$114,485,088	\$124,705,009	\$10,219,921
OTHER STATE AID:					
OTHER ADJUSTMENTS	(\$9,604)	(\$8,680)	(\$8,679)	(\$8,850)	(\$171)
PRIOR YR ADJUSTMENTS TO SOF	\$60,007				\$0
TIER II	\$11,319,983	\$2,915,665	\$2,852,978	\$6,162,983	\$3,310,005
TECHNOLOGY	\$899,365	\$904,624	\$897,266	\$924,413	\$27,147
HB1 ALLOTMENTS	\$43,462,540	\$6,267,611	\$6,309,174	\$7,866,214	\$1,557,040
TOTAL OTHER STATE AID	\$55,732,291	\$10,079,220	\$10,050,739	\$14,944,760	\$4,894,021
TOTAL STATE FOUNDATION	\$115,331,892	\$127,412,423	\$124,535,827	\$139,649,769	\$15,113,942
FOUNDATION REVENUE	\$104,472,008	\$106,491,917	\$103,622,468	\$115,096,656	\$11,474,188
AMOUNT PAID THRU NOGA		\$16,720,053	\$16,720,053	\$21,008,290	\$4,288,237
AVAILABLE SCHOOL FUND	\$7,751,879	\$3,295,829	\$3,296,040	\$2,620,410	(\$675,630)
SPECIAL REVENUE FUND - Tech Allotmer	\$899,365	\$904,624	\$897,266	\$924,413	\$27,147
SPECIAL REVENUE FUND - High School	\$2,204,652	\$0	\$0	\$0	\$0
SUB TOTAL STATE AID	\$115,327,904	\$127,412,423	\$124,535,827	\$139,649,769	\$15,113,942
WADA PER PUPIL	\$2,786	\$3,004	\$3,001	\$3,254	\$253
ADA PER PUPIL	\$3,783	\$4,114	\$4,085	\$4,481	\$396

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM**

2010-2011 OFFICIAL BUDGET

	<u>2008-09 Final</u>	<u>2009-10 Estimated Actual</u>	<u>2009-10 Budget</u>	<u>2010-11 Budget</u>	<u>Change in State Funding</u>
PRIOR YR ADJUSTMENTS TO SOF	\$12,914	\$610,511	\$0	\$0	\$0
INSTRUCTIONAL FACILITIES ALLOTMEN	\$1,502,272	\$1,256,602	\$1,181,354	\$1,669,302	\$487,948
EXISTING DEBT ALLOTMENT (EDA)	\$3,036,748	\$3,736,284	\$3,422,912	\$5,032,622	\$1,609,710
TOTAL TIER III STATE AID	<u>\$4,551,934</u>	<u>\$5,603,397</u>	<u>\$4,604,266</u>	<u>\$6,701,924</u>	<u>\$2,097,658</u>
GRAND TOTAL STATE AID	\$119,879,838	\$133,015,820	\$129,140,093	\$146,351,693	\$17,211,600

**Summary of Finances - HB 3646
2010-11 School Year**

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	31,167,0000
Special Education FTE	725.4160
Career & Technology FTE	1,690.3960
Regular Program ADA	28,751.1880
CPTD Property Value	9,163,123,740
Adjusted CPTD Property Value	9,163,123,740
Unadjusted Cost of Education Index	1.1400
Adjusted Cost of Education Index	1.1400
Total M&O Tax Collections	88,608,436

Program Intent Code

11	Regular Block Grant	150,627,474
23	Regular Special Education Block Grant	11,663,032
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	4,571,029
23	Residential Care & Treatment Allotment	201,639
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	(117,485)
22	Career & Technology Block Grant	11,955,579
	Advanced Career & Technology Allotment	0
	State Virtual School Network Student Allotment	0
	State Virtual School Network Administrative Cost Allotment	0
21	Gifted & Talented Block Grant	979,703
	Less: Charge for Dist. Share of AP Tests	(4,540)
24/30	Compensatory Education Block Grant	27,739,457
24/30	Compensatory Ed Pregnant Allotment	242,280
25	Bilingual Education Block Grant	6,181,553
31	High School Allotment	2,296,525
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	0
99	Transportation	0
	Total Cost of Tier I	216,336,246
	LESS: Local Share	91,631,237
	Tier I State Aid	124,705,009

FOUNDATION SCHOOL FUND DETAIL:

Tier I State Aid	124,705,009
Tier II State Aid for "Golden" Level (\$59.97)	6,162,983
Tier II State Aid for \$31.95 Level	0
Total Tier II State Aid	6,162,983
Other Programs:	
Additional State Aid for Tax Reduction (ASATR)	7,026,714
Penalty Against ASATR for Setting Rate Below Compressed Rate	0
Reduction Resulting From \$350 per WADA Limit	0
Adjustments to ASATR	0
Staff Allotment	839,500
TSD Charge	(8,850)
TSB Charge	0
Transfer to SFSF Foundation School Fund Grant (estimated)	(16,815,797)
Total Other Programs	(8,958,433)
Less: Available School Fund (estimated)	(6,812,903)

Fund / Revenue Code

199 / 5812	FOUNDATION SCHOOL FUND	115,096,656
199 / 5811	AVAILABLE SCHOOL FUND - STATE PORTION	2,620,410
411 / 5829	TECHNOLOGY ALLOTMENT	924,413
599 / 5829	CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA)	5,032,622
199 / 599 / 5829	CHAPTER 46 IFA	1,669,302
266 / 5929	SFSF - FOUNDATION SCHOOL FUND GRANT (estimated)	16,815,797
266 / 5929	SFSF - AVAILABLE SCHOOL FUND GRANT (estimated)	4,192,493
	TOTAL STATE AID - ALL FUNDS	146,351,694

Summary of Finances - HB 3646 2010-11 School Year
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SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

M&O Revenue From State (not including Fund 599) (Includes TIF & tuition reimbursement, if applicable)	139,649,769
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	85,200,419
M&O Revenue From Local Taxes (for first \$.06 above compressed rate; no recapture)	3,408,017
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	0
2010-11 TOTAL HB 3646 STATE/LOCAL M&O REVENUE	228,258,205
Less: Credit Balance Due State (See FSF balance above)	0
2010-11 NET HB 3646 TOTAL STATE/LOCAL M&O REVENUE	228,258,205

IF DISTRICT ENTERS INTO AN OPTION 4 AGREEMENT WITH A CHAPTER 41 DISTRICT:

This District's Cost per WADA:

State's Share of Tier I	124,705,009
Tier II Aid	6,162,983
Total Taxes Collected	88,608,436
Total Revenue	219,476,428
WADA	42,910.6483
COST PER WADA	5,115

Number of WADA District Allowed to Sell:

Portion of State Aid Paid From Foundation Fund	115,096,656
Cost per WADA	5,115
WADA SELL # 1	22,502.9730

District's CPTD Value	9,163,123,740
Level 3 Equalized Wealth Level	319,500
Minimum WADA District Can Have Be Left With Before Becoming Chapter 41	28,679.5735
District's Actual WADA	42,910.6483
WADA SELL # 2	14,231.0748

Number of WADA District Allowed to Sell (Lesser of #1 or #2)	14,231.0748
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STAFFING SUMMARY 2010-2011

The following is a summary of central support and campus 2010-2011 staffing as compared to staffing in 2009-2010. The cost for this staffing is included in the Budget.

CENTRAL SUPPORT SUMMARY

Administrators	0
Professional Support	0
Paraprofessionals	0
Classified	0

CAMPUS SUMMARY

	<u>REGULAR</u>	<u>COMP ED</u>	<u>FEDERAL</u>
Administrators	+1		
Professional Support	+1	+1	
Classroom Teachers	+30	+1	
Special Education Professionals	+3		-9
Paraprofessionals	+6	-5	
Special Education Paraprofessionals	+4		-11

Campus Staffing - Explanatory Information

<u>General Notes:</u>	EC	= Early Childhood
	EL	= Elementary
	MS	= Middle Schools
	HS	= High Schools
	SP	= Special Campuses
	CE	= Compensatory Ed (May not account for all CE positions, as campuses may have discretionary CE funds to create additional units)

*Budget Includes 5 contingency units for Class Size Adjustments and Balancing Classes in 2010-2011

Administrators:

	EC	EL	MS	HS	SP	Total
09-10	6	60	27	24	4	121
10-11	6	60	28	24	4	122
Difference	0	0	+1	0	0	+1
CE 09-10	0	0	0	0	3	3
CE 10-11	0	0	0	0	3	3
Difference	0	0	0	0	0	0

Notes: - Includes principals and vice/assistant principals

*AMS traded 2 Teacher Units for one VP-All MS now have a 3rd VP per trade

Professional Support:

	EC	EL	MS	HS	SP	Total
09-10	6	79.9	39	53	3.6	181.5
10-11	6	79.9	40	53	3.6	182.5
Difference	0	0	+1	0	0	+1
CE 09-10	3	19	0	0	3	25
CE 10-11	3	20	0	0	3	26
Difference	0	+1	0	0	0	+1

Notes: Includes counselors, librarians, nurses, instructional technology specialists, athletic coordinators, auditorium managers, athletic trainers

*One CE Counselor added-Stipes per formula

*AMS traded 1.5 Teachers for additional Counselor

Classroom Teachers:

	EC	EL	MS	HS	SP	Total
09-10	42.5	917	348.0	414.00	43	1765.5
10-11	43.5	928	346.0	432.00	45	1795.5
Difference	+1	+11	-2	+18.00	+2	+30
					0	
CE 09-10	0	0	47.00	59	13	119
CE 10-11	0	0	47.00	60	13	120
Difference	0	0	0	+1	0	+1

Notes: Includes all classroom & enrichment teachers except for special education

Teacher units are based on projected student growth.

- MS Includes, +3.5 Spanish Teacher, +4 ARI/AMI, +1 band unit for size Lamar, +2 units Lamar trade, +1 unit Travis: Dual Language
- HS Includes +1 Fine Arts Academy, +4 CTE Budget 2010-11, +1 Unit RAC Read Right Teacher

Special Education Teachers:

	EC	EL	MS	HS	SP	Total
09-10	9	83	51	35	11	189
10-11	9	83	53	35	12	192
Difference	0	0	+2	0	+1	+3
Fed 09-10	0	9	18	17	2	46
Fed 10-11	0	10	10.00	15	2	37
Difference	0	+1	-8	-2	0	-9

Notes: - This includes special education teachers only

Special Education Professionals:

	Diagnosticians	SLP	Total
09-10	23	28	51
10-11	23	28	51
Difference	0	0	0
Fed 09-10	3.9	0	0
Fed 10-11	3.9	0	0
Difference	0	0	0

Notes: This includes Diagnosticians and speech therapists only

Paraprofessionals:

	EC	EL	MS	HS	SP	Total
09-10	63	160	60.5	83	12	378.5
10-11	63	163	61.5	85	12	384.5
Difference	0	+3	+1	+2	0	+6
CE 09-10	0	0	0	7	12.5	19.5
CE 10-11	0	0	0	2	12.5	14.5
Difference	0	0	0	-5	0	-5

Notes: Paraprofessionals include campus office staff, classroom aides for regular and bilingual classes, campus techs, in-school suspension aides, permanent substitutes, HS Clinic assistants, Accompanists etc.

Special Education Paraprofessionals:

	EC	EL	MS	HS	SP	Total
09-10	9	88	35	26	5	163
10-11	9	92	35	26	5	167
Difference	0	+4	0	0	0	+4
Fed 09-10	2	25	12	14	10	63
Fed 10-11	2	18	10	12	10	52
Difference	0	-7	-2	-2	0	-11

Notes: - Changes due to review of campus and student needs, and available funding

**STAFFING AND SUPPLEMENTAL DUTY PAY
2010-2011 Budget
DIVISIONS SUMMARY**

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
STAFFING - NEW PERSONNEL UNIT REQUESTS					
Business & Finance	No requests @ this time			0	0
HR & Administration		2.0	Local	82,178	82,178
Support Services		5.0	Local/Other		27,030
Teaching & Learning		11.0	Local/Other	878,568	553,184
	Sub-total 1		18.0	960,746	662,392
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES					
Business & Finance	No requests			0	0
HR & Administration	No requests			0	0
Support Services	No requests			0	0
Teaching & Learning			Local/Other	\$38,387	\$38,387
	Sub-total 2			38,387	38,387
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS					
Business & Finance	No requests			0	0
HR & Administration			Local/Other	3,562	3,562
Support Services			Local/Other	91,694	1,440
Teaching & Learning			Local/Other	1,673,467	1,203,060
	Sub-total 3			1,768,723	1,208,062
	Grand Total		18.0	\$2,767,856	\$1,908,841

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2010-2011 Budget
BUSINESS FINANCE DIVISION**

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS					
Business & Finance Purchasing	No requests at this time				
	Sub-total	0.00		0	0
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES					
Business & Finance	No changes requested				0
	Sub-total			0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS					
Business & Finance	No changes requested				0
	Sub-total			0	0
	Grand total	0.00		0	0

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2010-2011 Budget
H.R. AND ADMINISTRATION DIVISION**

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS					
Health Services	Clinic Assistant - LVN @ JES Academy	1.0	Local	22,178	22,178
HR & Admn - RM	Benefits Accountant	1.0	Local	60,000	60,000
Public Information	No additions requested			0	0
	Sub-total	2.00		82,178	82,178
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES					
Health Services	No changes requested				0
HR & Admn	No changes requested				0
Public Information	No changes requested				0
	Sub-total			0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS					
Health Services	Administrative Nurse Assistant - ↑ days from 187 to 200 days resulting in ↑ in salary of \$3,562		Local	3,562	3,562
HR & Admn - RM	No changes requested			0	0
Public Information	No changes requested			0	0
	Sub-total			3,562	3,562
	Grand total	2.00		85,740	85,740

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2010-2011 Budget
SUPPORT SERVICES DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
Athletics	No additions requested					
Facilities Services	No additions requested					
Security & Operations	Security Officer - Administration building	Campus Auxillary	1.0	Local	27,030	27,030
Food Service	Food Service Manager @ Cardwell Prep \$100.48/day X 185 days = \$18,589		1.0	Other	18,589	0
	Food Service Technician @ Cardwell Prep: 3 units @ 71.25 X 176 days = \$12,540 per unit		3.0	Other	37,620	0
	Sub-total		5.00		83,239	27,030
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Athletics	No requests					
Facilities Services	No requests					
Security & Operations	No requests					
Food Service	No requests					
	Sub-total				0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Athletics	Clerk - Athletic Office ↑days from 203 (\$29,231 annual) to 213 (\$30,671 annual)			Local	1,440	1,440
Facilities Services	No changes requested					
Security & Operations	No changes requested					
Food Service	Change from Food Service Application Processing Clerk (pay grade 040: \$21,674) to Quality Assurance Coord./Internal Auditor (pay grade 060: \$28,689)			Other	7,015	0
	Sub-total				8,455	1,440
	Grand total		5.0		91,694	28,470

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2010-2011 Budget
TEACHING AND LEARNING DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
T&L - CAMPUS	Travis - Dual Language Teacher	P	1.0	Local	54,768	54,768
	New MS Principal: 225 days per year		1.0	Local	101,000	101,000
	New MS Librarian: 195 days per year	mid year	1.0	Local	30,000	30,000
	New MS Secretary: 225 days per year	mid year	1.0	Local	15,000	15,000
	WDC Read Right (Teacher) Interventionist to be shared by campuses	only for federal \$	1.0	Federal \$	57,720	0
	Irving/MacArthur Clusters - H.S. Band Directors: 1 for Irving Cluster, 1 for MacArthur Cluster = \$63,310 per unit		2.0	Local	126,620	126,620
	MacArthur HS - JRROTC: Position needed for growth per Department of the Army, program exceeding 150 students. Salary = \$86,426, 1/2 salary reimbursed by Army (43,213)		1.0	Local/U.S. Army	86,426	86,426
	Barbara Cardwell CPC - Instructional Specialist 220 days. Focus on instruction relieving VP to concentrate on administrative duties		1.0	Local	69,337	69,337
	Wheeler - Reading & Math Interventionist: 32 IISD campuses implement Read Right as a Tier 3 Reading Intervention for at-risk students in literacy. The students need the opportunity to continue this intensive intervention if they are assigned to Wheeler		1.0	Federal \$	57,720	0
	Elliott - Assistant Principal needed to hire @ beginning of year to replace Assistant principal retiring mid-year		0.5	Local	37,112	37,112
	Elementary ESL Specialists - to be housed @ Brown & Townley Elem Schools:	Approved - will be housed @ Townley & Brown	2.0	Title III	130,000	0

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2010-2011 Budget
TEACHING AND LEARNING DIVISION**

T&L - Central	AVID Coordinator: 220 days, salary commensurate w/current Coordinator salary schedule. Removed until 2011-2012	HS Allotment or Categorical \$	1.0	Local	79,944	0
	CTE - Secretary to CTE Director: needed for growth & managing program budget		1.0	CTE Local	32,921	32,921
	Sub-total		14.50		878,568	553,184
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
	JES Academy - Science Competition Coach: Science Olympiad and Science Bowl. Proposed \$350 per employee for total of \$700			Local	700	700
	CTE Practicum Teachers - ↑ # of extra days from 11 to 15 per teacher (approximately 14 teachers) at additional cost of \$1,000 per unit for a total of \$14,000			Add'l revenue CTE Local	14,000	14,000
	Middle Schools (7) - National Honor Society Stipend: 1 per middle school @ \$250 each for extra duties for total of \$1,750			Local	1,750	1,750
	High Schools (3) Band Directors: ↑ # of days by 10 @ \$3,107.67 per director for total of \$9,323			Local	9,323	9,323
	Middle Schools (7) - Band Directors: ↑ # of days by 5 @ \$1,587.71 per director for total of \$11,114.			Local	11,114	11,114
	Ratteree - Administrator: building principal stipend			Local	1,500	1,500
	Sub-total		0.00		38,387	38,387

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2010-2011 Budget
TEACHING AND LEARNING DIVISION**

CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
T&L - Campus	Counselor @ BCPC & TAPPS Coordinator for the District - TEA funding reinstated	P		TEA reinstated grant	65,000	0
	Change AMI/AMR teachers (state funding ended) to MIT/RIT teachers at cost of \$1,435,087 (5.5 funded federal, 18.5 funded local)			Title I or ARRA/ Local	1,435,087	1,110,680
	PRS Coordinators - ↑ # of work days by 2 days per unit (1 @ Irving HS, 1 @ MacArthur, 1 @ Nimitz, 1 @ JES Academy) for an additional \$550 per unit or total of \$2,200			Local	2,200	2,200
T&L - Central	PRI Social Worker (District TAPPS Social Worker) - TEA reinstated grant . 61% of salary paid by local funds, 39% TEA grant	P		TEA reinstated grant	25,000	0
	Student Assessment Coordinator (Paul Sutton) - Change salary from .5 federal/.5 local to 100% locally funded due to possible change in job tasks.	P		Local	35,000	35,000
	Medicaid Outreach Clerk - Move 100% funding from Title I to 100% Local funding for cost of add'l of \$13,000			Local	13,000	13,000
	Change from Network Technician to DataBase & Application Server Administrator with ↑ in salary from \$54,771 to \$60,000 (difference of \$5,230)			Local	5,230	5,230
	Program Director Parent & Student Services - change funding from 90% local, 10% grant to 100% local funds due to end of grant for an additional \$13,000 local			Local	13,000	13,000
	Special Education Accounting/Transportation Clerk - increase # of days (213) and pay level (035) to 220 days @ pay level (050) for a difference of \$3,850			State Sp Ed	3,850	3,850

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2010-2011 Budget
TEACHING AND LEARNING DIVISION**

	AV Tehnician - Trade contracted department local funds for new position at \$56,000			Local	56,000	0
	Data Facilitator for Special Programs - Activities are not currently limited to federal programs, need to fund 30% of Title I (50%) salary with local funds for total of \$20,100 local funds			Local	20,100	20,100
	Sub-total		0.0		1,673,467	1,203,060
	Grand total		14.5		2,590,422	1,794,631



STAFFING & SUPPLEMENTAL DUTY PAY EXPLANATION OF RECOMMENDATIONS FOR 2010-2011

This document provides a brief explanation of each recommendation found in the previous chart titled *Staffing and Supplemental Duty Pay Recommendations 2010-2011*

New Personnel Unit Requests – Local Funds

If the Board allows a New Personnel Unit Request to go forward to the Second Budget Draft, Administration recommends posting the vacancy notice no later than Friday, May 21, 2010 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.

- **Clinic Assistant – LVN @ JES Academy (1).** Position needed to provide timely support of medical procedures and management of High School clinic. **(\$22,178)**
- **Benefits Accountant-HR Dept. (1).** Position needed to reconcile employer funded and voluntary employee benefit deductions and payments to vendors offered all full time district employees. **(\$60,000)**
- **Travis – Dual Language Teacher (1).** Position needed for growth in program. **(\$54,768)**
- **JRROTC MacArthur HS – (1).** Position needed for growth per Department of the Army, program exceeding 150 students. ½ of salary paid by Army. **(\$86,426)**
- **Elementary Assistant Principal - Elliott (.5).** Needed to hire at beginning of year to replace Assistant principal retiring mid-year. **(\$37,112)** -(1/2 of 15 year Elem VP plus 2% raise + 4% + \$3,600)
- **New MS Principal: 225 days per year (1).** Position for planning and staffing Middle School #8. **(\$101,000)**
- **New MS Librarian: 195 days per year (1).** Librarian to be hired mid-year for stocking library at Middle School #8.**(\$30,000)**
- **New MS Secretary: 225 days per year (1).** Secretary to be hired mid-year to support and set up MS # 8.**(\$15,000)**
- **Irving/MacArthur Clusters – HS Band Directors (2).** Provides additional vertical student assistance and effectively service in student instructional needs, recruitment, and retention in band and fine arts. 1 unit for Irving Cluster, 1 unit for MacArthur. **(\$126,620)**
- **Barbara Cardwell Career & Preparatory Center Instructional Specialist: 220 days** focus on instruction relieving Vice Principal to concentrate on administrative duties **(\$69,337)**

- **AVID Coordinator: 220 Days (1).**—Coordinator needed to support the development, implementation, and certification of middle and high schools implementing the AVID program **(\$79,944).** **Removed until 2011-2012**
- **Secretary to CTE Director (1).** Needed for growth and managing program budget. **(\$32,921)**
- **Security Officer – Administration Building (1).** Campus Auxiliary Officer needed for enhanced security **(\$27,030)**

New Personnel Unit Requests – Other (Non-Local) Funds

If the Board allows a New Personnel Unit Request to go forward to the Second Budget Draft, Administration recommends posting the vacancy notice no later than Friday, May 21, 2010 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. The units listed below come from funds other than local, so there is no local budget impact. They are listed as FYI items only.

- **Wheeler Reading and Math Interventionist (1).** 32 IISD campuses implement Read Right as a Tier 3 Reading Intervention for at-risk students in literacy. The students need the opportunity to continue this intensive intervention if they are assigned to Wheeler. Funding Source: Federal **(\$57,720)**
- **Elementary ESL Specialists (2).** Needed to provide supplemental support to elementary teachers with students who are English Language Learners. Will be housed at Brown and Townley Elem Schools. Funding Source: Title III **(\$130,000)**
- **Food Service Manager: 185 days (1).** Barbara Cardwell Career Preparatory Center- Funding Source: Food Service Budget **(\$18,589)**
- **Food Service Technician: 176 days (3).** Barbara Cardwell Career Preparatory Center- Funding Source: Food Service Budget **(\$37,620)**

New Supplemental Duty/Stipend Requests – Local Funds

If the Board allows a New Supplemental Duty/Stipend Request to go forward to the Second Budget Draft, Administration will include these items in the 2010-2011 Salary, Supplemental Duty and Stipend Schedule Book.

- **Science Competition Coach: JES Academy. (2)** Support needed for the science Olympiad and Science Bowl. 2 @ \$350. **(\$700)**
- **CTE Practicum Teachers (14).** Increase the number of extra days from 11 to 15 days. This will allow the development of stronger partnerships, quality control, and fulfill state requirements for students in paid employment positions. Additional revenue for CTE Local - 14 X \$1,000 per unit **(\$14,000)**
- **National Jr. Honor Society Stipend (7).** 1 per Middle school @ \$250 for extra duties **(\$1,750)**
- **HS Band Directors: (3).** Plus 10 days **(\$9323)**
- **MS Band Directors: (7) Plus 5 days (\$11114)**
- **Stipend for Ratteree Administrator (1).** Needed to pay the 'building principal at Ratteree. **(\$1,500)**

New Supplemental Duty/Stipend Requests – Other (Non-Local) Funds

If the Board allows a New Supplemental Duty/Stipend Request to go forward to the Second Budget Draft, Administration will include these items in the 2010-2011 Supplemental Duty and Stipend Schedule book

No Non-Local Fund Request Changes at this time.

Changes in Salary and/or Funding Source Requests – Local Funds

If the Board allows Changes in Salary and/or Funding Source Requests to go forward to the Second Budget Draft, Administration will include these items for 2010-2011 in setting up the correct adjustments in salaries and funding.

- **Health Services, Administrative Nurse Assistant.** Increase days from 187 to 200 and adjust salary accordingly. (\$3,562)
- ~~**Counselor at Barbara Cardwell Career Preparatory Center and the TAPPS Coordinator for the District (1)**~~— TEA Funding ended, change funding to State Comp. Ed. Funding Source: SCE ~~(\$65,000)~~ **TEA reinstated grant**
- **Change ARI/AMI teachers to MIT/RIT (Math/Reading Intervention Teachers) 18.5.** State Funding ended. Title I and ARRA will pick up 5.5 teachers. 18.5 local **(\$1,435,087).**
- **PRS Coordinators (4).** Increase # of days by 2 per unit (1 per High school) for an additional \$550 per unit **(\$2,200)**
- ~~**PRJ Social Worker (District TAPPS Social Worker) (1).**~~ TEA Funding ended, 61% salary paid from local funds, suggest 100% local funding ~~(\$25,000 additional)~~ **TEA reinstated grant**
- **Student Assessment Coordinator (1).** Change salary from .5 federal/.5 local to 100% locally funded due to change in job tasks **(\$35,000)**
- **Medicaid Outreach Clerk (1).** Move 100% funding from Title I to 100% locally funded **(\$13,000)**
- **Network Technician (1).** Change to DataBase and Application Server Administrator with increase in salary from \$54,771 to \$60,000 **(\$5,230)**
- **Program Director Parent and Student Services (1).** Change funding from 90% local to 100% local due to end of grant funding **(\$13,000)**
- **AV Technician (1)** Replace higher local contracted services cost with new position to help service 2,600 projection systems throughout the district **(\$56,000)**
- **Data Facilitator for Special Programs (1).** Activities are not limited to federal programs, 30% needs to be funded locally **(\$20,100)**
- **Athletic Office Clerk (1).** Increase number of days from 203 to 213, one week at the end of the year to assist with summer camp registration and one week for the beginning of the year for football season ticket sales. **(\$1,440)**

Changes in Salary and/or Funding Source Requests – Other Funds

If the Board allows Changes in Salary and/or Funding Source Requests to go forward to

the Second Budget Draft, Administration will include these items for 2010-2011 in setting up the correct adjustments in salaries and funding. There is no local budget impact.

- **Special Education Accounting/Transportation Clerk (1).** Increase the # of days (213) and pay level (035) to 220 days @ pay level (050) Funding Source State SPED **(\$3,850)**
- **Food Service Application Clerk (1).** *Change to Quality Assurance Coordinator/Internal Auditor.* Change pay grade from 040 to 060. Funding Source: Food Service budget **(\$7,015)**

**IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
701 Superintendent	Reduce Budget-Move Printshop Xerox to Fund 775	\$ (72,500)		\$ (72,500) \$ (72,500)
737 Purchasing Dept	Membership Fees to NCTRCA	\$ 21,710		\$ 21,710 \$ 21,710
739 Support Services	Increase Maintenance Review	\$ 50,000		\$ 50,000 \$ 50,000
859 Instructional Technology	Develop Online Course Units	\$ 20,000	(20,000)	\$ 0 \$ 0
860 Technical Services	Re-image and Repair Student Laptops	\$ 120,000	(120,000)	\$ 0 \$ 0
871 Special Services	Increase Local Budget	1,000		\$ 1,000 \$ 1,000
880 Bilingual/ESL	Increase HIPPY Program	\$ 30,000		\$ 30,000 \$ 30,000
881 Parent & Student Svcs	Increase Budget to Replace Title IV Funds	\$ 49,500	(24,500)	\$ 25,000
	Increase Budget for Homeless and Homebound	21,000		21,000 \$ 46,000
882 Gifted & Talented	Expansion of AVID Program	\$ 56,245		\$ 56,245
	GT Identification Instruments	16,931	(16,931)	0 \$ 56,245
883 Career & Technology	Increase CTE Budget	\$ 98,325		\$ 98,325 \$ 98,325
884 Special Education	Extended Year Increase	\$ 45,000		\$ 45,000 \$ 45,000

**IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
885 Secondary T & L	Consumable Materials for HS Science Course	\$ 15,000		\$ 15,000
	Cognitive Tutor Algebra I and Geometry	89,429	(89,429)	0
	Advanced Health Bus Trips	4,800		4,800
	Supplemental Pay Grade LOTE Proficiency Tests	1,250		1,250
				\$ 21,050
888 Dev. & Federal Funds	Local Share of Communities in School Agreement	\$ 15,000		\$ 15,000
				\$ 15,000
892 Athletics	Increase for Game Officials	\$ 6,000		\$ 6,000
	Increase for Ticket Sellers and Game Workers	5,000		5,000
	Natatorium Rental Increase	6,000		6,000
				\$ 17,000
893 Elementary T & L	V-Math by Voyager Learning	\$ 131,907		\$ 131,907
	Increase to Hands on Science Center Budget	100,000		100,000
				\$ 231,907
894 Campus Operations	Decrease Dallas County JJAEP Contracted Services (Send Less Discretionary Students)	\$ (98,000)		\$ (98,000)
				\$ (98,000)
895 Teaching & Learning	Increase Kick Start	\$ 25,000		\$ 25,000
	Managing Mentoring Program	5,000		5,000
				\$ 30,000
896 Learning Resources	Teaching Materials for Proclamation 2010	\$ 30,000	(30,000)	\$ 0
	Materials for Dual Language Program	30,000	(20,000)	10,000
	Annual Subscription for Mizuni SIF Agent	6,050		6,050
	Textbook Covers	15,000		15,000
	Annual Support-Textbook Inventory Prog.TIPWeb	6,590		6,590
	Annual Support - Library Automation System	50,000		50,000
	District Textbook Committee Stipend	12,500		12,500
	District Textbook Committee Food Costs	2,000		2,000
				\$ 102,140
897 Fine Arts	Instrument Repair	\$ 60,000	(15,000)	\$ 45,000
				\$ 45,000

**IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
898 Staff Development	Increase Local Budget	\$ 30,000	(20,000)	\$ 10,000
				\$ 10,000
908 Data & Network Svcs	Network Connections for Relocated Portables	\$ 10,980	(5,980)	\$ 5,000
				\$ 5,000
909 Human Resources	Cyber Liability & Data Breach Protection Insurance	\$ 80,000	(80,000)	\$ 0
	Consultant-Reconcile Benefit Bills 10 Days/Month	10,200	(10,200)	0
				\$ 0
911 Planning & Research	High School Quickchecks	\$ 50,000		\$ 50,000
	EPIC Dual-Credit Exams	75,000	24,500	99,500
				\$ 149,500
914 Facilities Services	CCTV Server Maintenance Agreement	\$ 30,000	(15,000)	\$ 15,000
	Increase Custodial Supplies	20,000		20,000
	Increase SRO Contract	20,114		\$ 20,114
				\$ 55,114
919 Energy Management	Increase Electricity Budget	\$ 332,839		\$ 332,839
	Increase Natural Gas Utilities Budget	28,225		28,225
	Increase Telephone Utilities Budget	7,182		7,182
	Increase Water Utilities Budget	58,047		58,047
				\$ 426,293
922 Public Information	Increase for Employee Service & Retiree Awards	\$ 3,500		\$ 3,500
	Increase for Travel & TSPRA Conference Costs	800	(800)	0
	Increase for TeleParent Costs	4,328		4,328
	Cable Channel on Website Subscription	10,200		10,200
				\$ 18,028
926 Transportation	Increase Bus Operational Costs	\$ 293,634		\$ 293,634
				\$ 293,634
Total Department Enhancements		\$ 2,040,786	\$ (443,340)	\$ 1,597,446

IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 Budget Enhancements

<u>Campus</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
006 Jack E Singley Academy	Recruitment Transportation Costs	\$ 5,000	(5,000)	\$ 0
				<u>\$ 0</u>
	<u>Total Campus Enhancements</u>	<u>\$ 5,000</u>	<u>\$ (5,000)</u>	<u>\$ 0</u>
	<u>Total Department / Campus Enhancements</u>	<u>\$ 2,045,786</u>	<u>\$ (448,340)</u>	<u>\$ 1,597,446</u>

**Campus Special Projects
2010-2011 Budget**

<u>Campus</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
003 MacArthur HS	PE Dividing Net in Gym	1,213	(1,213)	\$0
				<u>\$0</u>
044 Lamar MS	Cafeteria Tables & Chairs (Growth Funds)	\$7,728	(7,728)	\$0
				<u>\$0</u>
120 Townley Elem	Laminate Table Tops in Library (Bond-Construction)	\$3,769	(3,769)	\$0
				<u>\$0</u>
161-3 All Early Childhoods	Rugs for Classrooms (Bond Interest \$19,800)	\$29,700	(29,700)	\$0
				<u>\$0</u>
	Total Campus Special Projects	<u>\$42,410</u>	<u>(42,410)</u>	<u>\$0</u>

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
880 Bilingual/ESL	Materials & Training for Accelerating English	\$36,000	(36,000)	\$0
				<u>\$0</u>
882 Gifted & Talented	Junior Great Books	\$26,394	(26,394)	\$0
				<u>\$0</u>
883 Career & Technology	Classroom Furniture	\$18,264	(18,264)	\$0
				<u>\$0</u>
885 Secondary T&L	Word Junction Vocabulary Program	\$15,350		\$15,350
	Physical Education Equipment (2001 Bond Interest)	50,000	(50,000)	0
	Science Lab Equipment (Bond Interest \$125,000)	165,000	(165,000)	0
	Materials for Algebra I	21,557		21,557
	HS Science Curriculum Writing Project	14,400	(14,400)	0
	PE Microphones & Sound Systems	123,518	(123,518)	0
	HS Advanced Science Courses (Bond Interest \$75,000)	200,000	(200,000)	0
				<u>\$36,907</u>
892 Athletics	Pole Vault & High Jump Landing Systems (Bond-Construction)	\$21,798	(21,798)	\$0
				<u>\$0</u>

**Department Special Projects
2010-2011 Budget**

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
893 Elementary T&L	Multisensory Teaching Approach	\$19,519		\$19,519
	MS Science Equipment (Bond Interest \$49,000)	56,000	(56,000)	0
	Train Interventionists-First Steps in Mathematics	3,000		3,000
	Train 4 Elementaries -First Steps in Mathematics	25,000		25,000
	Build Vocabulary from Word Roots	36,007	(36,007)	0
	K-5 Science Kit Inventory (Bond-Instruction)	216,893	(216,893)	0
	K-5 Math Manipulative Kits	13,184	(13,184)	0
	5th Grade - High School - Digital Maps, Atlas, & Globes	353,315	(353,315)	0
	K-4 Maps and Globes (Bond Interest \$60,000)	354,664	(354,664)	0
	Planetarium LED Lighting System	39,000	(39,000)	0
	K-5 Math Partners Games	9,125		9,125
	Write Modules for deZavala; Planetarium; MS #8	20,000		20,000
				\$76,644
898 Staff Development	Specific Training for new MS	\$35,000		\$35,000
	Develop Program Understanding African American Student	55,350		55,350
				\$90,350
908 Data Network Svcs	Upgrade Network Infrastructure	\$13,680	(13,680)	\$0
				\$0
909 Human Resources	Training under the FACTA-Red Flag Rule (Workers Comp Fund)	\$1,500	(1,500)	\$0
				\$0
911 Planning & Research	Boundary Software/Consultant (Bond Interest \$20,000)	\$90,000	(20,000)	\$70,000
				\$70,000
914 Facilities Services	Package Tracking System	\$7,500	(7,500)	\$0
				\$0
920 Health Services	Electrodes for Adult & Pediatric Defibrillators	\$11,505		\$11,505
	Mobile First Aid Stations	11,998	(11,998)	0
				\$11,505
	Total Department Special Projects	\$2,064,521	(1,779,115)	\$285,406
	Total Departments and Campus Special Projects Approved			\$285,406

Total Bond Interest \$348,800

2001Total Bond Interest \$50,000

**OTHER
INFORMATION**

IRVING INDEPENDENT SCHOOL DISTRICT

**GOVERNMENTAL FUNDS REVENUES ¹
LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year				Fiscal Year					
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u> As Restated	<u>2007</u>	<u>2008</u>	<u>2009</u>
Federal sources:										
Federal grants	\$ 809,207	\$ 572,390	\$ 8,166,254	\$ 11,296,230	\$ 14,241,524	\$ 17,290,408	\$ 18,513,271	\$ 15,366,903	\$ 19,536,650	\$ 21,859,060
Food service	11,234,393	11,878,852	6,649,977	7,505,425	8,062,369	8,833,357	9,837,963	11,305,672	11,756,508	13,802,030
Capital projects	352,926	58,635	-	-	-	-	-	-	-	-
Total federal sources	<u>\$ 12,396,526</u>	<u>\$ 12,509,877</u>	<u>\$ 14,816,231</u>	<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>
State sources:										
State grants and other	45,550,607	48,795,992	56,053,440	65,041,434	65,901,252	69,877,065	77,597,077	97,207,159	123,615,224	130,353,672
Food service	3,312,982	4,337,275	104,271	109,717	105,897	101,329	104,521	105,045	111,329	111,223
Debt service	4,116,978	4,391,562	4,195,529	4,798,323	5,931,418	6,777,084	8,426,457	7,863,269	6,635,812	4,551,934
Total state sources	<u>\$ 52,980,567</u>	<u>\$ 57,524,829</u>	<u>\$ 60,353,240</u>	<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>
Local sources:										
Local & intermediate sources	108,679,628	114,096,255	118,628,634	115,689,544	115,104,227	119,114,539	125,880,509	124,237,728	102,058,885	106,888,411
Food service	2,563,069	2,371,448	2,744,444	3,023,447	2,868,595	3,088,575	3,223,491	3,210,101	3,162,463	3,096,672
Debt service	16,712,187	16,425,154	15,604,634	20,286,203	23,294,950	25,915,188	25,414,527	27,994,311	32,834,524	35,331,200
Capital projects	3,747,114	1,858,411	1,463,675	1,137,469	839,266	1,251,009	1,200,876	1,109,368	2,338,211	1,994,383
Total local sources	<u>\$131,701,998</u>	<u>\$134,751,268</u>	<u>\$138,441,387</u>	<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>
Total revenues	<u>\$197,079,091</u>	<u>\$204,785,974</u>	<u>\$213,610,858</u>	<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>

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

Note:

¹ Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

IRVING INDEPENDENT SCHOOL DISTRICT

**GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO ¹
LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year					Fiscal Year				
	2000 ²	2001 ²	2002 ²	2003	2004	2005	2006	2007	2008	2009
Expenditures										
Governmental activities										
11 Instruction				\$151,720,835	\$ 133,489,497	\$ 137,871,663	\$ 140,965,033	\$ 148,395,516	\$ 162,448,414	\$ 173,574,608
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
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
Total function 10	<u>124,188,997</u>	<u>125,865,079</u>	<u>133,692,821</u>	<u>159,277,497</u>	<u>140,520,830</u>	<u>145,351,321</u>	<u>148,270,500</u>	<u>155,932,089</u>	<u>171,057,122</u>	<u>182,783,760</u>
21 Instructional leadership				4,091,776	4,181,626	3,927,769	4,044,615	4,448,576	5,171,093	5,045,162
23 School leadership				13,160,646	13,445,689	13,934,237	14,771,684	15,638,048	16,627,903	17,462,729
Total function 20	<u>15,042,416</u>	<u>16,318,098</u>	<u>15,914,685</u>	<u>17,252,422</u>	<u>17,627,315</u>	<u>17,862,006</u>	<u>18,816,299</u>	<u>20,086,624</u>	<u>21,798,996</u>	<u>22,507,891</u>
31 Guidance, counseling, & evaluation services				8,751,742	8,976,635	9,197,470	9,218,760	9,805,805	10,584,700	12,615,101
32 Social work services				312,915	337,185	338,207	388,421	399,004	452,623	446,818
33 Health services				1,762,015	1,789,906	1,853,302	1,803,601	1,982,160	2,253,193	2,421,931
34 Student transportation				1,753,028	2,055,755	2,379,959	2,791,141	3,113,993	3,267,352	3,471,655
35 Food service				9,720,315	10,336,431	10,970,668	11,576,056	12,734,631	13,469,056	15,589,155
36 Extracurricular activities				3,318,132	3,293,191	3,390,310	3,508,333	3,960,786	4,618,842	4,632,454
Total function 30	<u>22,273,651</u>	<u>21,844,659</u>	<u>22,966,703</u>	<u>25,618,147</u>	<u>26,789,103</u>	<u>28,129,916</u>	<u>29,286,312</u>	<u>31,996,379</u>	<u>34,645,766</u>	<u>39,177,114</u>
41 General administration				6,726,117	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655	6,867,346
Total function 40	<u>5,040,245</u>	<u>5,521,151</u>	<u>5,522,034</u>	<u>6,726,117</u>	<u>5,880,996</u>	<u>5,816,669</u>	<u>5,900,645</u>	<u>6,196,903</u>	<u>7,077,655</u>	<u>6,867,346</u>
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
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
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
Total function 50	<u>17,986,825</u>	<u>20,254,631</u>	<u>19,400,321</u>	<u>20,387,490</u>	<u>20,436,155</u>	<u>23,238,780</u>	<u>24,334,546</u>	<u>23,367,202</u>	<u>23,782,330</u>	<u>27,539,928</u>
61 Community services				708,822	1,008,516	800,270	735,436	849,700	1,089,717	1,166,059
Total function 60	<u>33,427</u>	<u>170,105</u>	<u>306,114</u>	<u>708,822</u>	<u>1,008,516</u>	<u>800,270</u>	<u>735,436</u>	<u>849,700</u>	<u>1,089,717</u>	<u>1,166,059</u>
71 Debt service ³										
Principal on long-term debt			7,071,041	11,521,344	12,100,437	13,444,789	13,460,943	16,464,750	15,542,222	16,784,392
Interest on long-term debt ³			13,746,172	15,004,129	17,212,417	18,386,035	18,698,016	18,054,594	24,943,371	22,114,075
Bond issuance costs and fees							810,321	919,403	813,384	837,801
Total function 70	<u>21,939,166</u>	<u>22,828,836</u>	<u>20,817,213</u>	<u>26,525,473</u>	<u>29,312,854</u>	<u>31,830,824</u>	<u>32,969,280</u>	<u>35,438,747</u>	<u>41,298,977</u>	<u>39,736,268</u>
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
Total function 80	<u>44,864,242</u>	<u>40,012,659</u>	<u>45,779,339</u>	<u>54,932,374</u>	<u>34,406,064</u>	<u>21,088,401</u>	<u>24,801,952</u>	<u>2,030,735</u>	<u>11,283,423</u>	<u>43,234,688</u>
95 Payments to JJAEP				66,504	112,540	98,414	162,003	121,135	166,095	176,431
97 Payments to TIF				535,425	-	-	-	-	498,713	2,347,460
99 Intergovernmental Charges										505,598
Total function 90	<u>-</u>	<u>547,891</u>	<u>818,673</u>	<u>601,929</u>	<u>112,540</u>	<u>98,414</u>	<u>162,003</u>	<u>121,135</u>	<u>664,808</u>	<u>3,029,489</u>
Total expenditures	<u>251,368,969</u>	<u>253,363,109</u>	<u>265,217,903</u>	<u>312,030,271</u>	<u>276,094,373</u>	<u>274,216,601</u>	<u>285,276,973</u>	<u>276,019,514</u>	<u>312,698,794</u>	<u>366,042,543</u>
Prior Period Adjustment						948,669				
As restated	<u>\$251,368,969</u>	<u>\$253,363,109</u>	<u>\$265,217,903</u>	<u>\$312,030,271</u>	<u>\$ 276,094,373</u>	<u>\$ 275,165,270</u>	<u>\$ 285,276,973</u>	<u>\$ 276,019,514</u>	<u>\$ 312,698,794</u>	<u>\$ 366,042,543</u>
Debt service as a percentage of noncapital expenditures	10.6%	10.7%	9.5%	10.3%	12.1%	12.5%	12.7%	12.9%	13.7%	12.3%

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

Notes:

¹ Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

² Functional expenditure reporting was rolled into a summary format for fiscal years 2000 through 2002, therefore the detailed functional breakdown is not provided.

³ Principal and interest were not split for financial reporting in 2001. Bond issuance costs and fees were not split until 2006.

IRVING INDEPENDENT SCHOOL DISTRICT

**PROPERTY TAX LEVIES AND COLLECTIONS¹
LAST TEN FISCAL YEARS (UNAUDITED)**

Fiscal Year Ending	Taxes Levied for the Fiscal Year ²	Collected within the Fiscal Year of the Levy		Collections other than Current Year		Total Collections to Date	
		Amount	Percentage of Levy	Delinquent Taxes	Penalty and Interest	Amount	Percentage of Total Collections to Tax Levy
2000	117,599,080	116,166,865	98.78%	733,030	701,324	117,601,219	100.00%
2001	123,699,211	121,599,158	98.30%	991,253	626,943	123,217,354	99.61%
2002	127,313,189	125,522,907	98.59%	1,398,486	1,079,277	128,000,670	100.54%
2003	132,100,388	128,617,287	97.36%	1,490,073	1,079,133	131,186,493	99.31%
2004	133,004,134	130,969,935	98.47%	1,902,788	907,035	133,779,758	100.58%
2005	138,674,876	136,301,769	98.29%	2,228,831	1,149,148	139,679,748	100.72%
2006	142,940,929	140,189,082	98.07%	1,537,958	1,359,651	143,086,691	100.10%
2007	140,160,896	137,934,118	98.41%	2,469,351	1,565,168	141,968,637	101.29%
2008	124,619,570	122,830,119	98.56%	1,952,621	1,239,561	126,022,301	101.13%
2009	134,156,998	131,723,500	98.19%	687,293	1,259,864	133,670,657	99.64%

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

Notes:

¹ The District performs its own tax collection activities.

² 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.

³ Total cash collections is total cash, net of interest and penalties and other judgments.

IRVING INDEPENDENT SCHOOL DISTRICT

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

Fiscal Year	APPRAISED VALUE ¹			Total Estimated Taxable Value	Total Direct Rate ³	Estimated Actual Taxable Value	Value as a Percentage of Actual Taxable Value
	Residential or Real Property	Personal Property	Less: Exemptions ²				
2000	6,205,463,010	1,824,177,200	879,122,982	7,150,517,228	1.668	14,032,735,227	50.956%
2001	6,596,000,610	1,751,583,220	935,210,542	7,412,373,288	1.695	14,731,458,880	50.317%
2002	6,881,771,460	1,793,929,054	992,209,445	7,683,491,069	1.695	15,852,316,942	48.469%
2003	7,047,315,280	1,674,555,340	1,095,288,060	7,626,582,560	1.771	14,913,514,016	51.139%
2004	6,976,135,611	1,530,328,860	952,266,457	7,554,198,014	1.815	16,042,502,052	47.089%
2005	6,958,121,200	1,537,889,415	635,789,863	7,860,220,752	1.837	16,253,023,351	48.362%
2006	7,174,877,690	1,526,364,000	461,748,103	8,239,493,587	1.814	15,747,331,820	52.323%
2007	7,670,724,880	1,651,921,440	491,026,284	8,831,620,036	1.644	15,743,696,737	56.096%
2008	8,315,691,790	1,743,828,360	477,210,991	9,582,309,159	1.349	15,995,477,637	59.906%
2009	8,668,807,690	1,780,763,340	463,681,874	9,985,889,156	1.391	15,995,477,637	62.429%

Source: Dallas Central Appraisal District

Notes:

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

² Effective 1998, the state-mandated homestead exemption on qualified residential property increased from \$5,000 to \$15,000.

³ Per \$100 of assessed value.

IRVING INDEPENDENT SCHOOL DISTRICT

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

Period Ending	Population ¹	Personal Income ² (thousands of dollars)	Per Capita Personal Income (dollars)	Unemployment Rate
2000	185,000	\$ 4,741,920	\$ 25,632	2.80%
2001	191,615	3,656,589	19,083	5.10%
2002	194,407	4,552,818	23,419	6.00%
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	-	-	6.45%

Sources:

¹ North Central Texas Council of Governments.

² City of Irving CAFR, 'Demographic and Economic Statistics.' 2009 Personal Income data was not available from the current City of Irving CAFR.

**IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

February 1, 2010	Department of Planning & Research releases 2010-2011 projected enrollment.	
February 1, 2010		Send out Special Project and Enhancement forms; Staffing and Supplemental Duty Pay Request forms; Maintenance Review forms; Public Budget Input forms (Due date March 5, 2010 to appropriate Assistant Superintendent).
February 22, 2010	(7:00 P.M. Regular Board Meeting) Finance Committee: 2010-2011 Budget Calendar draft presented to Finance Committee for input. Finance Committee: Discuss 2010-2011 budget format and parameters.	
February 23, 2010		General Principals Staff Meeting. Briefing on budget process for 2010-2011.
March 5, 2010		Campus/Department: Due date for Staffing/Stipend Requests, Special Project Requests, and Enhancement Requests to appropriate Assistant Superintendent and Maintenance Review Requests to Scott Layne.
March 8, 2010	(7:00 P.M. Regular Board Meeting) Public Budget Input.	Budget Input forms disseminated to patrons through the March issue of "Inside IISD".
March 12, 2010		Assistant Superintendents: Due date for approved Staffing/Stipend Requests to Bill Althoff.
March 23, 2010		Munis Budget Training: 9:30-11:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3).
March 25, 2010		Munis Budget Training: 8:30-10:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3).
March 26, 2010		Assistant Superintendents: Due date for Special Project Requests, Enhancement Requests and Maintenance Review Requests to Budget Office.
March 29, 2010		Munis available for next year budget entry.
March 31, 2010 April 1, 2010		Budget Committee to meet to review Staffing/Stipend Requests, Special Projects Requests, Enhancement Requests and Maintenance Review Requests.
April 5, 2010	(7:00 P.M. Regular Board Meeting) Noon Work Session: Discuss Teacher Salary Schedules	Bill Althoff prepares for discussion on teacher salary schedules.

**IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

April 19, 2010	<p>(7:00 P.M. Regular Board Meeting) Public Budget Input</p> <p>Noon Work Session. Administration's Budget Forecast Presented.</p> <p>Consider adoption of 2010-2011 Teacher Salary Schedules.</p>	<p>Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus.</p> <p>Administration presents budget forecast.</p> <p>Bill Althoff prepares and presents salary schedules to be adopted by the Board.</p>
April 30, 2010		<p>Budget rolls in accounting for 1st six weeks purchase order processing.</p>
May 3, 2010	<p>(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session: Discuss Other Salary Schedules</p>	<p>Campus/Department: First day to enter 1st six week purchase orders. Bill Althoff prepares for discussion other salary schedules.</p>
May 17, 2010	<p>(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews First Budget Draft and administration's recommended staffing requirements. Consider adoption of other salary schedules</p>	<p>Administration presents First Budget Draft, proposed fiscal goals and program priorities for Board consideration. Administration presents new staffing requests and recommended additions to the 2010-2011 budget. Bill Althoff prepares and presents other salary schedules to be adopted by the Board. Campus/Department: Last day to enter budget</p>
May 20, 2010		<p>Receive preliminary values from DCAD.</p>
June 4, 2010		<p>Last day to enter 1st six weeks purchase orders.</p>
June 10-11, 2010		<p>Administrative review of budgets.</p>
June 14, 2010	<p>(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews Second Budget Draft. Board authorizes purchase orders for supplies and materials needed during the 1st six weeks.</p>	<p>Administration presents Second Budget Draft for Board Consideration.</p> <p>Administration prepares resolution to approve supplies and materials for First Six Week Purchase Orders.</p>
June 15, 2010		<p>First day to enter next year's purchase orders (mailed out after August 1st).</p>
July 19, 2010	<p>(7:00 P.M. Regular Board Meeting) Noon Work Session. Board reviews Preliminary Budget Draft. Direct administration to prepare an Administrative Recommended Budget.</p>	<p>Administration presents Preliminary Budget Draft.</p>

**IRVING INDEPENDENT SCHOOL DISTRICT
2010-2011 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

July 20, 2010		Revise Budget if necessary under direction of Superintendent with input from Board. Administrative review and corrections/additions/deletions to campus and department budget requests.
July 21, 2010		Receive certified tax roll.
August 2, 2010	(7:00 P.M. Regular Board Meeting) 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 30, 2010 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 30, 2010 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 19, 2010		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 27, 2010		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 30, 2010	(7:00 P.M. Regular Board Meeting) Public Meeting to Discuss Budget and Proposed Tax Rate.	
	Board approves Certified Tax Roll for 2010 and anticipated Collection Rate.	Tax Office prepares resolution and order approving 2010 Certified Tax Roll and resolution and order approving Anticipated Collection Rate.
August 30, 2010	ADOPTION OF 2010-2011 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 20, 2010	Approves Partial Tax Roll for 2010.	Tax Office prepares Partial Tax Roll for 2010 for Board Approval.