

Official Budget 2009-2010

August 31, 2009



Prepared by
Irving ISD Business Office

Debbie Cabrera
Assistant Superintendent of Business & Finance

Administration's Official Budget 2009-2010

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Date: August 31, 2009
Memo To: Dr. Neil Dugger, Interim Superintendent
Memo From: Debbie Cabrera, Assistant Superintendent Business & Finance
Subject: 2009-2010 Official Budget

Introduction

The Official Budget for the 2009-2010 fiscal year is hereby presented to the Board of Trustee's on August 31, 2009 for their approval. The General Operating Budget estimates revenues at \$236,633,946 and appropriations at \$243,756,267 which results in a use of fund balance of \$7,092,231 including other sources and uses. The ending fund balance is estimated at \$69,342,491 which represents a 28.4% fund balance. The M&O tax rate used in this Official Budget is \$1.02. This is the same M&O tax rate as last year. The I&S tax rate for next year is \$.405 or an increase of 3.4 pennies over last year's rate and is needed in order to pay the district's outstanding bonded debt. The total tax rate for next year is \$1.425.

The 81st Legislative session concluded will very little substantive changes in funding for public education. The local school board still has the ability to raise taxes no more than 4 pennies and an additional 13 pennies by voter approval for the M&O tax rate. Our district has already used 2 of the local option pennies with 2 remaining before we will be required to hold a tax ratification election to access additional pennies. One penny generates \$2,335,714 additional revenue from local and state sources for the district.

HB 3646 provides a guaranteed increase of \$120 per WADA (Weighted Average Daily Attendance) which is what our district will get next year and nothing extra to compensate for our target revenue being below the state average. This is equal to an increase in funding that is reflected in this Official Budget of \$4,979,114. Our state funding will go up an additional \$3,927,574 due to the increase in ADA (Average Daily Attendance), WADA, and our TIF (Tax Increment Financing) zone values. The source of the increase is a reflection of the 2008-09 final PEIMS (Public Education Information Management System) attendance data, final free and reduced lunch counts, and the certified value of the 2008 TIF zone.

The Official Budget reflects a total increase in state funding under current law of \$20,079,288 for the General Operating Fund with the majority of the increase due to the increase in ADA and WADA over last year's budgeted ADA and WADA, the increase in state funding for the decline in property tax revenue due to the decrease in the Preliminary Roll taxable values for next year, the shifting of the High School Allotment Grant to Tier I, and the minimum gain under HB 3646 the district is entitled to. The district is projecting an increase in its peak enrollment next year of 120 students which is 579 more than what was budgeted last year. Both ADA and WADA will increase significantly (850 and 1,308 respectively) next year from what was budgeted and contributes to this significant increase in state aid for next year. Under current law the state makes up the loss in property tax revenue due to the decline in property values by increasing the state revenue the district is eligible to receive for the General Operating Fund.

The TEA (Texas Education Agency) has determined that \$16,720,053 of our state funding for next year will be obtained through the Stimulus Stabilization funds and the district will have to actually apply for these federal grant funds through the NOGA application process by September 30, 2009. Since it has not been determined what expenditures will be transferred over to the grant the budget as presented includes both the revenue and expenditures. There is a long list of unanswered questions that the TEA is researching on our behalf so we hope that by October we will be able to present the Board with a Budget Amendment to move these funds out of the General Operating Fund and establish the new federal grant.

The recommended appropriations budget in the Official Budget represents an increase of \$16,413,556 over last year's Official Budget. The majority of this increase can be attributed to an average 4.5% raise for all employees that will cost \$7,686,194, growth staff costing \$1,242,865, additional staff/stipends of \$1,887,244, shifting of the High School Allotment Grant to the Operating fund for \$2,204,040, and the increase in the TIF increment of \$797,234. Both of the last two items are offset by an increase in revenue. This budget also includes an increase in the budget of \$1,864,075 for enhancement requests and a decrease in salaries for the current school year of \$956,045 resulting from hiring less experienced staff for those resigning or retiring from the district. Since the Preliminary Recommended Budget a few changes were made to the budget, which are outlined on page 9 of this Executive Summary. 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 \$5,004,338 to provide for the payment of the district's current outstanding debt during the 2009-10 year. The district has \$96,975,000 in remaining authorized bonds from the 2007 election. The Official Budget reflects an increase of 3.4 cents in the Interest & Sinking tax rate for next year which is currently set at 37.10 cents. A total of 2.25 cents of the increase in the tax rate is due to the issuance of Series 2008 and Series 2009 bonds totaling \$153 million from the 2007 authorization. The remaining increase of 1.15 cents is due to the loss in property tax values for next year. The recent sale of the Series 2009 bonds provided for a premium of \$2,935,151 that the district will use to offset the increase in its debt service payments for next year.

Tax Levy

The Certified Tax Roll generated by the Dallas Central Appraisal District was received by the district on July 23rd and reflects a value of \$9,670,388,426 which is a decrease of 4.6% over last year's certified values or a loss of \$465,509,320 in taxable value. Under current school funding the actual value for next year does not impact the total General Operating fund revenues but does impact Debt Service fund revenues and thus the I&S tax rate. The Business Office originally estimated a 6% decline in values from the Preliminary to Certified based on history and was pleased to have the actual decline come in at 4.6%. This helped to lower the estimated I&S rate increase from 3.7 to 3.4 cents for next year.

The Business Office is estimating a net taxable value of \$9,092,247,023, after loss in value from the over 65 frozen exemption, and a 98% collection ratio. This value reflects a decrease of \$456,199,105 or 4.78% from last year. A 1¢ tax rate yields a net levy of \$909,225 from this estimated taxable assessed value.

The Official Budget provides for a total tax rate of \$1.425 per \$100 of assessed valuation. This proposed rate is 3.4 cents more than last year. The proposed tax rate would generate a total tax levy of \$129,564,520 which represents a decrease in levy of \$4,652,851 for the Operating Fund and an increase of \$1,398,485 for the Debt Service Fund.

Approximately 72%, or \$92,741,271 of the proposed levy would be deposited in the Local Maintenance Fund; and 28%, or \$36,823,249, would be deposited in the Interest and Sinking Fund.

The proposed tax rate for 2009-2010 is summarized as follows:

	<u>2008-09</u>	<u>2009-10</u>	<u>Difference</u>
Local Maintenance	1.020	1.020	.000
Bonded Debt Service	<u>.371</u>	<u>.405</u>	<u>.034</u>
Total	1.391	1.425	.034

Tax Rate Impact

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 second 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 continues the use of 2 of the 4 cents that can be set by the Board.

Local Revenue

The current budget for interest earnings on our investments is \$1,800,000 and we were able to slightly exceed this original budget despite the recent downturn in the economy and its impact on interest rates. Unfortunately these events will have a major impact on our ability to earn this same amount for next year and we expect to earn only \$900,000 for 2009-2010. This is a \$900,000 decrease from the 2008-2009 Official Budget.

State Revenue

State Foundation and Available School Fund revenue in this budget draft is estimated at \$123,638,561. This is \$20,079,288 more than the 2008-2009 Official Budget. The primary reasons for this revenue increase are the increase in the district's attendance, the decline in the district's property values, the impact of HB 3646 which guarantees a minimum increase of \$120 per WADA, the increase in the TIF values, and the shifting of the High School Allotment from a Special Revenue Fund to the Operating Fund. The Official Budget provides for a projected average daily attendance (ADA) increase of 850 over last year's budget.

Tier II revenue for 2009-2010 is estimated to be \$2,852,978, which represents a decrease in funding over the 2008-2009 Official Budget of \$7,450,297. This projected decrease is a result of HB 3636 shifting all of the Tier II funds into Tier I with the exception of the golden pennies

(which is the same as the local option pennies) the district can access. The 2 local option pennies we are currently using will generate all of the Tier II funds now, which is equalized 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 \$897,266 for the state technology grant and \$4,604,266 for the state funding of bonded debt in the Debt Service Fund.

Fund Balance Availability

On September 1, 2008, the District began the fiscal year with a fund balance of \$75,622,972. The Business Office is estimating a year-end (August 31, 2009) fund balance of \$76,434,812, which is \$12,428,523 more than the original budgeted ending fund balance for 2008-2009, and an increase of \$811,840 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	\$37,000	(Increase of \$12,000)
Maintenance Review (code compliance)	\$100,000	
Juvenile Justice Alternative Ed Program	\$198,000	(Increase of \$33,000)

Per Pupil Allocations

Dr. Whit Johnstone, Director of Planning and Research, has projected an increase in peak enrollment of 120 students over the 2008-2009 peak enrollment, or a total peak enrollment of 33,343 students for the 2009-2010 school year. This represents an increase of 579 students over last year's budgeted peak enrollment. The per pupil (p.p.) allocations for each grade level were adjusted as follows: Elementary \$87, Middle School \$91, and High School \$110 or an increase of \$6, \$6, and \$5 respectively. An additional \$1 per pupil was added since the Second Budget Draft to shift funds to the campuses' per pupil due to the repeal of legislation mandating bus safety training. The additional funds generated are needed for increased costs of transportation for field trips, copier rental, and supplies. This results in an increase of \$195,374 for growth and increased campus per pupil allocations in the Official 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 operating budget included department special projects of \$71,250 and no special projects for campuses. For the Official Budget there are campus special projects for \$31,604 to fund and \$146,361 for departments which is an increase of \$106,715 for 2009-2010. This is an increase from the Preliminary Recommended Budget of \$126,361 for the finger printing of exempt employees and credit monitoring, which both are one time costs for next year. Many of the campus and department special project requests will be funded out of interest earnings on the 2001 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 2009-2010 school year as a part of this budget document.

Growth staff for next year consists of the following; an additional 18.09 classroom teachers and 4 paraprofessionals and a reduction of .5 campus administrator and .9 professional support positions. The budget also adds an additional 5 teacher positions as a contingency to the current 5 in the event more students appear in the district than what is projected. The total cost for growth staffing is \$1,242,865 and is included in the Official Budget. A beginning teacher salary of \$48,300 and benefits of \$5,352 for a total salary of \$53,652 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 \$1,887,244 and includes \$209,186 for adding back 10 night custodians (continuation of a LBB recommendation), \$214,720 for 4 additional counselors at our largest Middle School campuses, \$288,000 for new CATE, LOTE/AVID, Fine Arts, and K-8 Science/Math coordinators, and a Records Manager, Videographer, and Telecommunications Coordinator costing \$169,580. Since the original staff and stipend requests were approved we have added a floating nurse to be housed out of the Secondary Reassignment Center costing \$53,652, added a PE teacher to return the PE Coordinator back to full time for another \$53,652, added an accompanist for the Academy for \$29,168 and accepted the classified salary study for an additional \$37,565 above the \$100,000 placeholder.

A study of the district's current stipend schedule was conducted and several adjustments are included in the Official Budget for a total increase of \$137,900. The Official Budget includes funds for an average 4.5% salary increase for all employees for a total increase to the budget for salary and benefits of \$7,686,194. A 1% increase costs the district \$1,708,043.

Health Insurance / Worker's Compensation / Unemployment Compensation

The Official Budget includes a monthly district contribution of \$285 for health and life insurance. This represents an increase of \$20 a month or \$240 per year per employee and is

based on the renewal for Blue Cross /Blue Shield for next year. The General Operating budget will increase \$844,560 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 decrease for worker's compensation from .4% to .2% and will remain the same for unemployment at .04% of salary for next year. This is a reduction of \$279,423 to the General Operating contribution for Worker's Compensation.

**IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 BUDGET FACTORS**

1. \$9.09 billion adjusted net taxable value - \$456,199,105 decrease from last year's net roll value. Levy yield at \$1.425 per \$100 - Operating decrease \$4,652,851; Debt Service increase \$1,398,485 from 2008-2009
2. State Foundation increase of \$20,079,288 from 2008-2009
3. A 1 cent rate yields a levy of \$909,225
4. Tax rate of \$1.425 per \$100, M & O rate - \$1.02, I & S rate - \$.405

Operating increase	0 cents
I&S increase	3.4 cents
Grand Total Tax Rate Increase	3.4 cents
5. Standard Budget Factors Maintained:

Excellence Now Award	\$37,000
Maintenance Review	\$100,000
Juvenile Justice Alternative Ed Program	\$198,000
6. Estimated increase in enrollment – 565 \$193,734
 Per pupil allocation-Elementary \$86; Middle \$90; Senior High \$109
 (Increase of \$5, \$5, and \$4 over last year)
7. Special Projects-Increase over placeholder \$14,354
8. Average 4.5% Employee Raise (includes benefits) \$7,686,194
9. Campus Staff Adjustments (Includes benefits) \$1,242,865

Add	18.09	Classroom Teachers
Add	4.00	Paraprofessionals
Reduce	.50	Campus Administrator
Reduce	.90	Professional Support
Add	5.00	Contingency Teachers
10. Department and Campus Enhancements \$1,785,951
11. Savings in current year salaries (\$956,045)
12. Additional Staff/Stipends requests \$1,887,244
13. Increase Employer Contribution to Health Fund \$844,560
14. Decrease Employer Contribution to Worker's Compensation Fund (\$279,423)
15. Increase in TRS-On-Behalf (offset by revenue) \$353,071

16. Classified Salary Study Placeholder	\$100,000
17. Stipend Proposal Increase	\$137,900
Total First Budget Draft Appropriation Increase	\$13,010,405
18. Add Floating Nurse based at RAC	\$53,652
19. Increase Campus Activity (offset by revenue)	\$54,215
20. Add Enhancement for Exemplary Campus Celebrations	\$12,000
Total Second Budget Draft Appropriation Increase	\$13,130,272
21. Classified Salary Study - 30 step additional cost	\$37,565
22. Fingerprinting - Exempt Positions	\$26,361
23. Add PE teacher - Return PE Coordinator to fulltime	\$53,652
24. Estimated increase in enrollment – 14	\$1,640
25. Decrease in Special Projects Placeholder	(\$34,000)
26. Increase in Enhancements	\$34,000
27. Add Enhancement - Public Information Copier	\$2,124
28. Per pupil allocation-Elementary \$87; Middle \$91; Senior High \$110 (Increase of \$1, \$1, and \$1 offset by decrease in bus safety training)	\$0
29. TIF Increment (offset by local and state revenue)	\$1,164,138
30. High School Allotment (shifted to Operating Fund offset be revenue)	\$2,204,040
31. Accompanist – New program at Academy	\$29,168
32. PK-5 Visual Arts Lead stipend	\$1,500
Total Preliminary Recommended Budget Appropriation Increase	\$16,650,460

33. Community in Schools Increase (Offset by increase in SHARS)	\$30,000
34. TIF Increment (Offset by decrease in revenues)	(\$366,904)
35. Credit Monitoring Service	\$100,000
Official Budget Appropriation Increase	\$16,413,556

IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 OFFICIAL BUDGET
AUGUST 31, 2009

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
OPERATING TAX RATE	\$ 1.020				
BONDED DEBT TAX RATE	\$.405				
TOTAL RATE	\$ 1.425				
ESTIMATED AVAILABLE FUND BALANCE	\$76,434,812	\$5,982,598	\$15,266,720	\$100,000,000	\$197,684,130
REVENUES					
Local & Intermediate Sources	\$100,810,423	\$3,107,126	\$37,446,399	\$500,000	\$141,863,948
State Program Revenues	134,543,123	111,223	4,604,266		139,258,612
Federal Program Revenues	1,280,400	13,528,000			14,808,400
TOTAL REVENUES	\$236,633,946	\$16,746,349	\$42,050,665	\$500,000	\$295,930,960
TOTAL AVAILABLE FUNDS	\$313,068,758	\$22,728,947	\$57,317,385	\$100,500,000	\$493,615,090
EXPENDITURES					
Instruction	\$154,570,833			\$10,113,586	\$164,684,419
Instructional Resources	4,533,183			727,387	5,260,570
Staff Development	1,274,975				1,274,975
Instructional Administration	4,543,236				4,543,236
School Administration	17,935,237				17,935,237
Counseling Services	11,623,290				11,623,290
Attendance Services	488,884				488,884
Health Services	2,515,482				2,515,482
Transportation Services	2,951,124			600,000	3,551,124
Food Services	327,899	15,765,916			16,093,815
Extra Curricular Services	5,076,353				5,076,353
General Administration	7,307,544				7,307,544
Maintenance	20,697,913	659,968		105,847	21,463,728
Security	2,858,954				2,858,954
Data Processing	4,004,675			879,172	4,883,847
Community Services	291,901				291,901
Debt Services			44,188,540		44,188,540
Construction		100,000		88,074,008	88,174,008
Intergovernmental Charges	2,754,784				2,754,784
TOTAL EXPENDITURES	\$243,756,267	\$16,525,884	\$44,188,540	\$100,500,000	\$404,970,691
REVENUES OVER (UNDER) EXPENDITURES	(\$7,122,321)	\$220,465	(\$2,137,875)	(\$100,000,000)	(\$109,039,731)
OTHER SOURCES (USES)	\$30,000		\$0		\$30,000
PROJECTED FUND BALANCE *	\$69,342,491	\$6,203,063	\$13,128,845	\$0	\$88,674,399
* FUND BALANCE %	28.4%	37.5%	29.7%	0.0%	21.9%

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

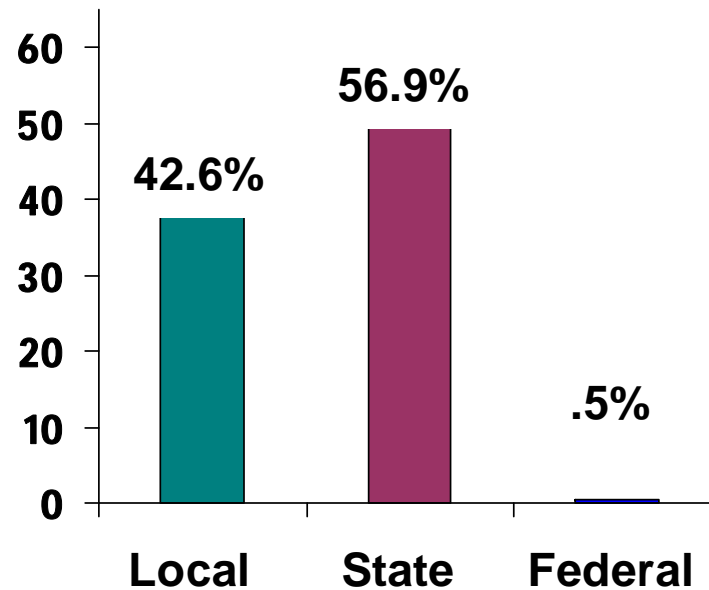
FISCAL YEAR END	FUND BALANCE AT YEAR-END	ACTUAL CHANGE FROM PREVIOUS FISCAL YEAR	PLANNED CHANGE FROM PREVIOUS FISCAL YEAR	AFB PERCENT OF ACTUAL EXPENDITURES	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE TO ACTUAL	ACTUAL EXPENDITURE % INCREASE
8-31-94	\$13,843,344	\$1,739,006	(\$4,021,708)	14.81%	\$94,440,810	\$93,448,717	(\$992,093)	6.27%
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%
<u>(PROJECTED)</u>								
8-31-09	\$76,434,812	\$811,840	(\$5,810,462)	33.89%	\$227,342,711	\$225,513,710	\$1,829,001	6.18%
8-31-10	\$69,342,491	(\$7,092,321)	(\$7,092,321)	28.45%	\$243,756,267	\$243,756,267	\$0	8.09%

** Transferred from Internal Service Fund

*** Transferred to Internal Service Fund

GENERAL OPERATING FUND REVENUE - BY SOURCE

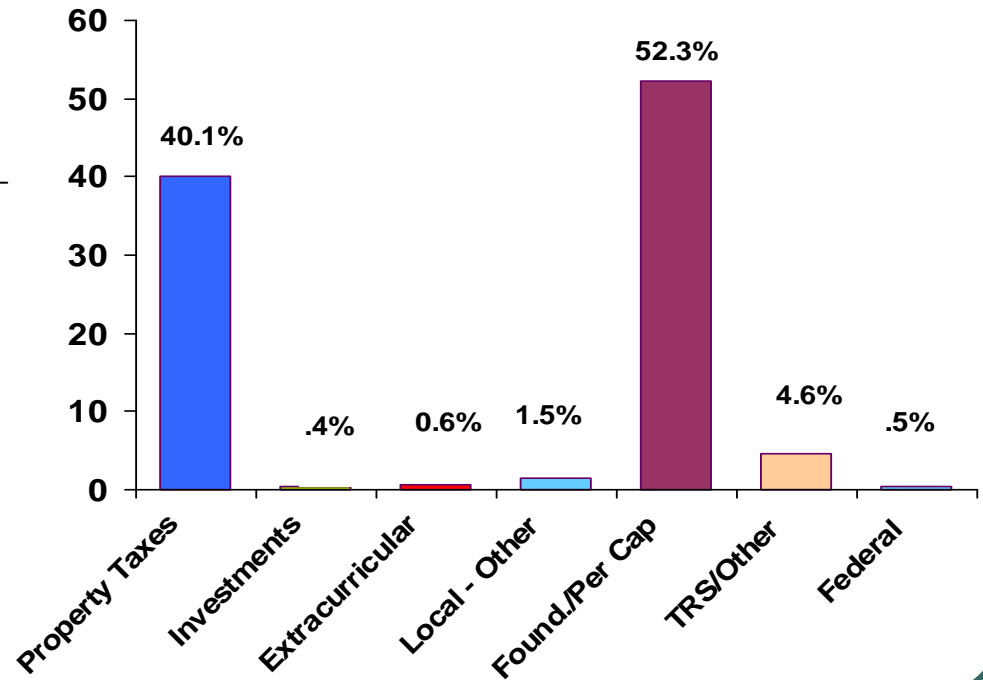
● Local	\$100,810,423
● State	\$134,543,123
● Federal	\$1,280,400
● Total Revenue	<u>\$236,633,946</u>



GENERAL OPERATING FUND REVENUE - DETAILED BY SOURCE

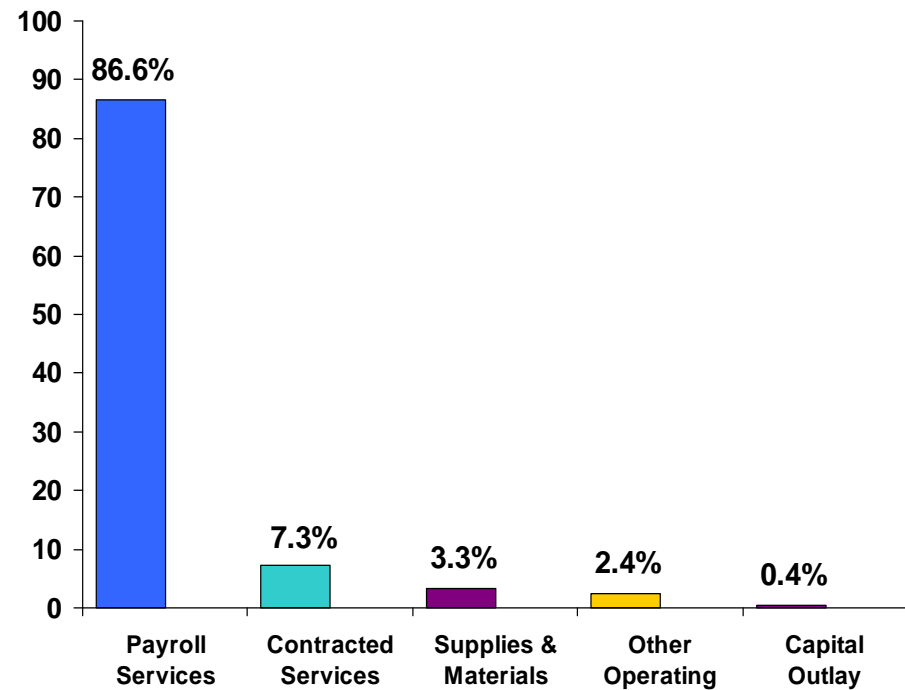
● Local - Property Taxes*	\$94,913,988
● Local – Investments	\$900,000
● Local – Extracurricular	\$1,433,450
● Local – Other	\$3,562,985
● State - Found. / Per Cap	\$123,638,560
● State - TRS / Other	\$10,904,563
● Federal	\$1,280,400
	\$236,633,946
● Total Revenue	

* Includes TIF taxes collected



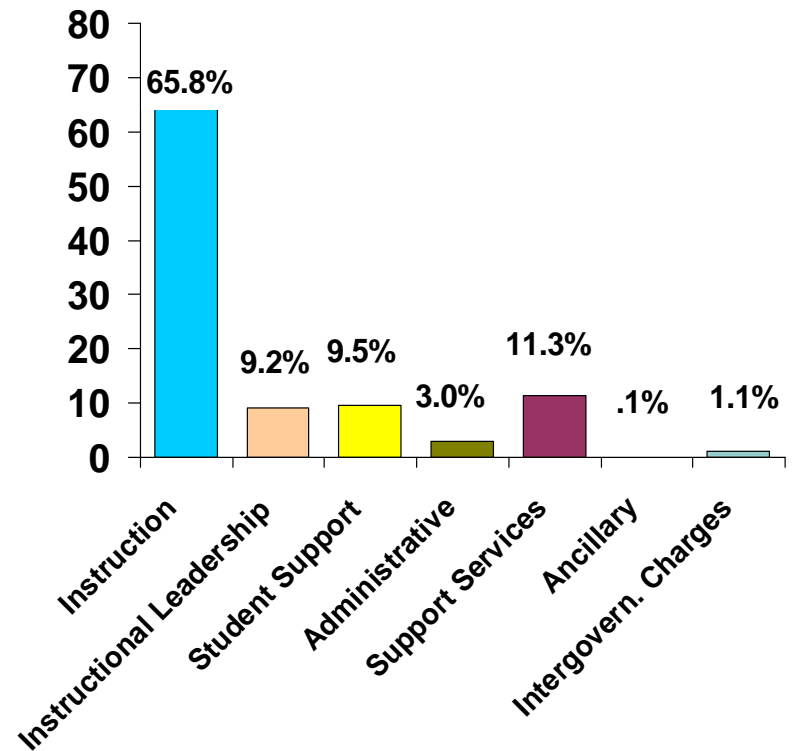
GENERAL OPERATING FUND EXPENDITURES BY OBJECT

● Payroll Services	\$211,245,895
● Contracted Services	\$17,775,200
● Supplies & Materials	\$7,966,538
● Other Operating	\$5,744,768
● Capital Outlay	\$1,023,866
● Total Expenditures	<u>\$243,756,267</u>



GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

● Instruction	\$160,378,991
● Instructional Leadership	\$22,478,473
● Student Support Services	\$22,983,031
● Administrative	\$7,307,544
● Support Services	\$27,561,543
● Ancillary Services	\$291,901
● Intergovernmental Charges	\$2,754,784
● Total Expenditures	\$243,756,267



**IRVING INDEPENDENT SCHOOL DISTRICT
ANALYSIS - ASSESSED VALUES AND TAX REVENUE
2009-2010 OFFICIAL BUDGET**

	<u>2007-08 ACTUAL</u>	<u>2008-09 EST. ACTUAL</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>BUDGET DIFFERENCE</u>	
SECTION I						
DCAD CERTIFIED ROLL	\$9,694,537,924	\$10,135,897,746	\$10,135,897,746	\$9,670,388,426	(\$465,509,320)	-4.59%
Net supplemental roll changes	(\$112,228,765)	(\$40,000,000)	(\$40,000,000)	(\$40,000,000)	\$0	
ASSESSED VALUES						
Gross Taxable Value	\$9,582,309,159	\$10,095,897,746	\$10,095,897,746	\$9,630,388,426	(\$465,509,320)	-4.61%
Less Frozen Values	(\$340,961,735)	(\$345,533,645)	(\$345,533,645)	(\$345,533,614)	\$31	
Less Estimated Del. Taxes	(\$137,985,243)	(\$201,917,973)	(\$201,917,973)	(\$192,607,789)	\$9,310,184	
NET TAXABLE VALUE	\$9,103,362,181	\$9,548,446,128	\$9,548,446,128	\$9,092,247,023	(\$456,199,105)	-4.78%
LOCAL REVENUE - with 60 day accrual						
LOCAL MAINTENANCE TAX	\$90,982,739	\$97,394,122	\$97,394,122	\$92,741,271	(\$4,652,851)	-4.78%
DEBT SERVICE TAX	\$31,533,359	\$35,424,764	\$35,424,764	\$36,823,249	\$1,398,485	3.95%
TOTAL CURRENT YEAR LEVY	\$122,516,098	\$132,818,886	\$132,818,886	\$129,564,520	(\$3,254,366)	-2.45%
TIF TAXES INCLUDED IN LEVY						
\$.01 TAX RATE YIELD	\$498,713	\$2,328,784	\$1,216,545	\$2,013,779	\$797,234	65.53%
PEAK ENROLLMENT	\$910,336	\$954,845	\$954,845	\$909,225	(\$45,620)	-4.78%
NET TAXABLE VALUE PER PUPIL	33,189	33,223	32,764	33,343	579	1.77%
WEALTH PER WADA	\$274,289	\$287,405	\$291,431	\$272,688	(\$18,743)	-6.43%
	\$209,290	\$224,519	\$231,821	\$229,071	(\$2,750)	-1.19%
SECTION II						
TAX RATE						
LOCAL MAINTENANCE FUND	\$1.0000	\$1.020	\$1.020	\$1.020	\$0.000	
DEBT SERVICE FUND	\$0.3485	\$0.371	\$0.371	\$0.405	\$0.034	
TOTAL IISD TAX RATE	\$1.3485	\$1.391	\$1.391	\$1.425	\$0.034	
WADA PER LOCAL MAINTENANCE	\$2,233	\$2,347	\$2,424	\$2,235		
WADA STATE & LOCAL MAINTENANCE	\$4,218	\$5,114	\$5,075	\$5,237		

IRVING INDEPENDENT SCHOOL DISTRICT
TAXABLE ASSESSED VALUATION (TAV) DATA

	<u>2004-05*</u>	<u>% Chg</u>	<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>	
May Preliminary Tax Roll	\$8,026,633,474	-0.2%	\$8,421,575,602	4.9%	\$9,391,162,375	11.5%	\$10,434,432,100	11.1%	\$10,844,123,979	11.1%	\$10,158,278,697	-6.3%	(\$685,845,282)
Residential	\$2,908,010,762	10.3%	\$3,361,723,552	15.6%	\$3,717,041,024	10.6%	\$3,882,634,062	4.5%	\$3,980,445,965	4.5%	\$3,910,441,850	-1.8%	(\$70,004,115)
Commercial	\$3,516,545,902	-7.2%	\$3,483,286,525	-0.9%	\$3,977,078,382	14.2%	\$4,791,613,481	20.5%	\$4,992,842,008	20.5%	\$4,429,032,292	-11.3%	(\$563,809,716)
Business Personal Prpty	\$1,602,076,810	-1.0%	\$1,576,565,525	-1.6%	\$1,697,042,969	7.6%	\$1,760,184,557	3.7%	\$1,870,836,006	3.7%	\$1,818,804,555	-2.8%	(\$52,031,451)
 Certified Original Tax Roll	 \$7,845,066,791	 3.4%	 \$8,156,677,698	 4.0%	 \$8,777,240,437	 7.6%	 \$9,694,537,924	 10.5%	 \$10,135,897,746	 10.5%	 \$9,670,388,426	 -4.6%	 (\$465,509,320)
Residential	\$3,157,501,720	14.9%	\$3,486,660,903	10.4%	\$3,663,349,595	5.1%	\$3,846,572,273	5.0%	\$3,936,462,149	5.0%	\$3,859,795,832	-1.9%	(\$76,666,317)
Commercial	\$3,197,124,922	-4.9%	\$3,250,073,037	1.7%	\$3,651,736,710	12.4%	\$4,243,428,595	16.2%	\$4,427,985,719	16.2%	\$4,066,752,461	-8.2%	(\$361,233,258)
Business Personal Prpty	\$1,490,440,149	1.0%	\$1,419,943,758	-4.7%	\$1,462,154,132	3.0%	\$1,604,537,056	9.7%	\$1,771,449,878	9.7%	\$1,743,840,133	-1.6%	(\$27,609,745)
 Value gain from OHE reduction	 \$97,652,960		 \$204,818,955		 \$115,710,935								
Roll Change - May Est to Certified	-6.9%		-4.8%		-4.5%		-6.5%		-7.1%		4.8%		
 Net Supplemental Roll chgs	 \$15,153,961		 \$82,878,884		 \$54,379,599		 (\$112,228,765)		 (\$54,394,223)		 (\$40,000,000)		
Residential	(\$12,302,301)		\$762,420,158		\$2,095,981		(\$11,845,251)		\$2,680,690				
Commercial	(\$13,817,903)		(\$782,826,076)		(\$131,625,523)		(\$236,955,594)		(\$62,994,963)				
Business Personal Prpty	\$41,274,165		\$103,284,802		\$183,909,141		\$136,572,080		\$5,920,050				

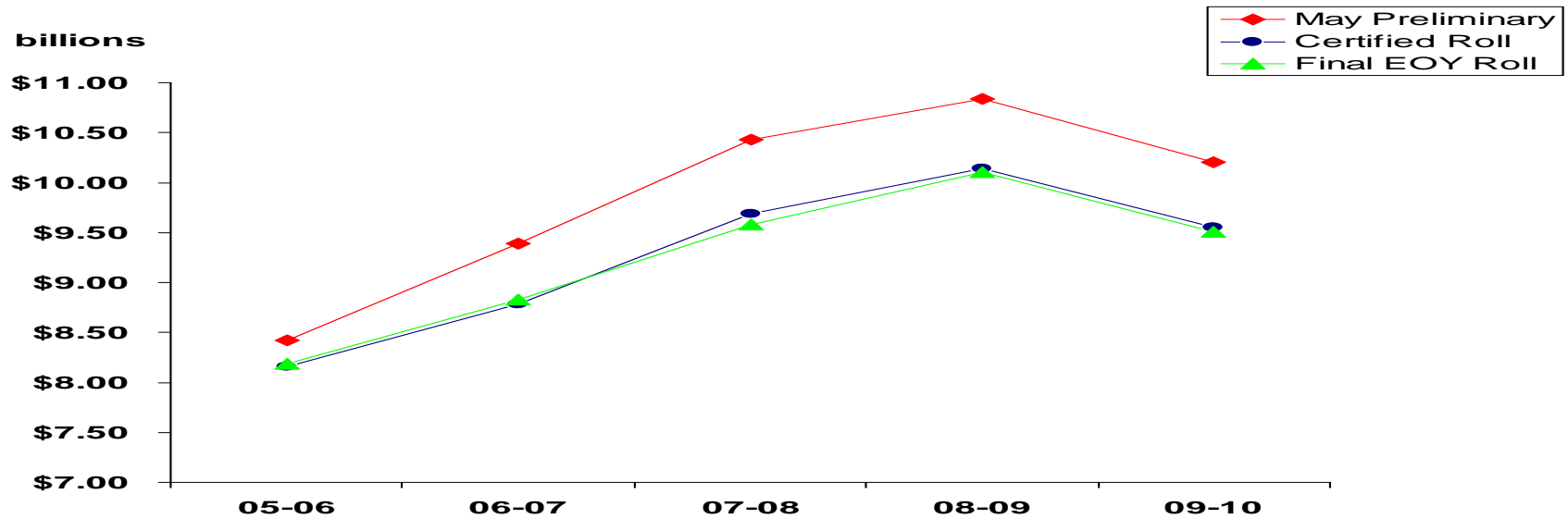
* Value received on 6/2/04 as of 5/24/04 is \$8,026,633,474 and OHE reduced to 5%

** Optional Homestead exemption eliminated

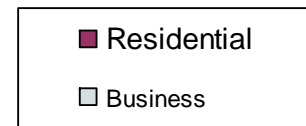
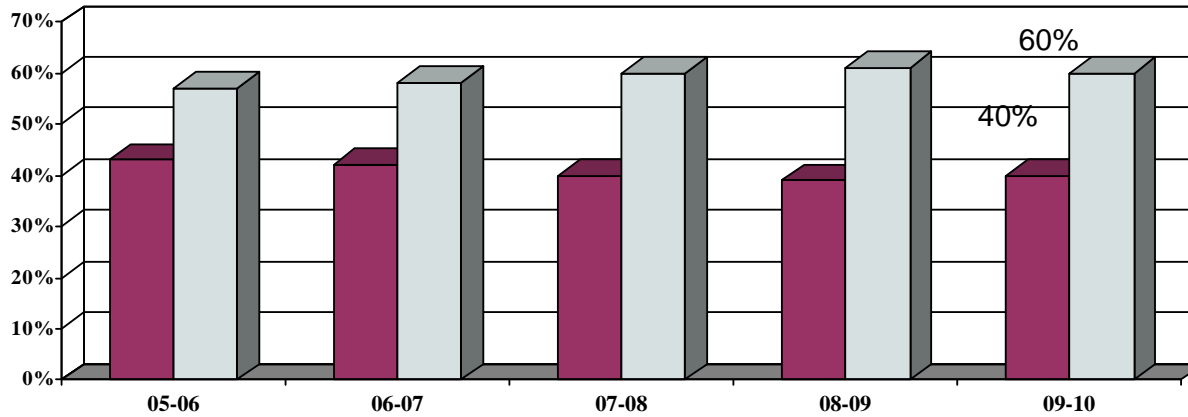
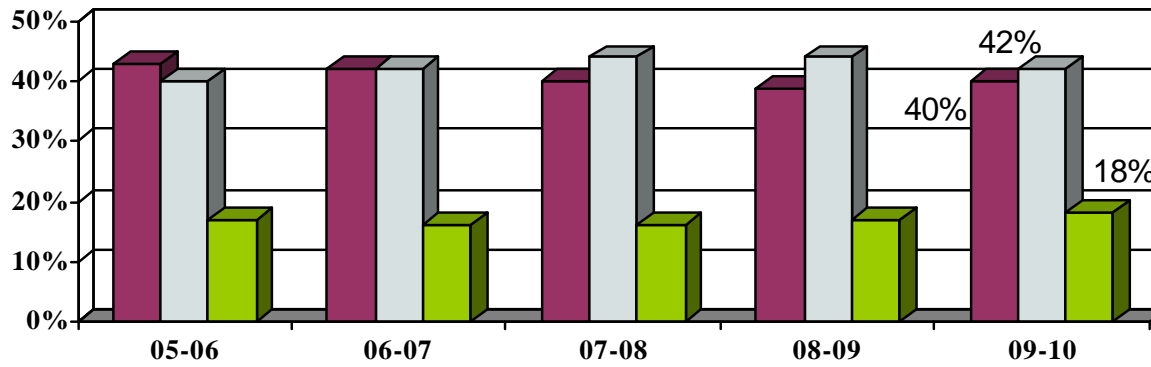
Final EOY Tax Roll	\$7,860,220,752	4.1%	\$8,239,493,587	4.8%	\$8,831,620,036	7.2%	\$9,582,309,159	8.5%	\$10,081,503,523	5.2%	\$9,630,388,426	-4.5%	(\$451,115,097)
Residential	\$3,145,199,419	15.5%	\$4,249,081,061	35.1%	\$3,665,445,576		\$3,834,727,022						
Commercial	\$3,183,307,019	-3.8%	\$2,467,246,961	-22.5%	\$3,520,111,187		\$4,006,473,001						
Business Personal Prpty	\$1,531,714,314	0.7%	\$1,523,228,560	-0.6%	\$1,646,063,273		\$1,741,109,136						
Change in Tax Roll From Certified to Final	0.193%		1.015%		0.620%		-1.158%		-0.537%		-0.414%		

TAXABLE ASSESSED VALUATION

	<u>Certified Roll</u>	<u>Change</u>	<u>% Change</u>
2005-06	\$8,156,677,698	\$311,610,907	4.0%
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%)



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.

ASSESSSED VALUE	TAXABLE VALUE	2008-09 TAXES AT: 1.391	2009-10 TAXES AT: 1.425	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
* \$ 136,470	\$ 121,470	\$ 1,690	\$ 1,731	\$ 41	\$ 3.41
** \$ 139,399	\$ 124,399	\$ 1,730	\$ 1,773	\$ 43	\$ 3.56
\$ 95,000	\$ 80,000	\$ 1,113	\$ 1,140	\$ 27	\$ 2.27
\$ 75,000	\$ 60,000	\$ 835	\$ 855	\$ 20	\$ 1.70
\$ 60,000	\$ 45,000	\$ 626	\$ 641	\$ 15	\$ 1.28

* DCAD Average Home Value this year

** Average Home Value last year

CALCULATION OF TAXABLE VALUE - EXAMPLE

\$ 136,470	ASSESSED VALUE OF AVERAGE HOME IN IISD
\$ (15,000)	STATE EXEMPTION
\$ 121,470	TAXABLE VALUE

CALCULATION OF TAXES - EXAMPLE

TAX CALCULATION AT CURRENT TAX RATE OF \$1.391

\$ 121,470	TAXABLE VALUE OF \$137,325 AVERAGE HOME
\$ 1.391	CURRENT TAX RATE PER \$100
\$ 1,690	CURRENT TAXES

TAX CALCULATION AT PROPOSED TAX RATE OF \$1.425

\$ 121,470	TAXABLE VALUE OF \$137,325 AVERAGE HOME
\$ 1.425	PROPOSED TAX RATE PER \$100
\$ 1,731	PROPOSED TAXES

Increase of \$41 over last year for the average home value or \$1 from average home to average home.

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>
1995-96	1.3659	0.2727	1.6386	26,582
1996-97	1.4100	0.2534	1.6634	26,896
1997-98	1.4000	0.2484	1.6484	27,336
1998-99	1.4200	0.2584	1.6784	27,832
1999-00	1.4430	0.2254	1.6684	28,108
2000-01	1.4800	0.2150	1.6950	29,108
2001-02	1.4950	0.2000	1.6950	30,393
2002-03	1.5000	0.2706	1.7706	30,975
2003-04	1.5000	0.3150	1.8150	31,423
2004-05	1.5000	0.3370	1.8370	32,143
2005-06	1.5000	0.3140	1.8140	32,836
2006-07	1.3300 (HB1)	0.3140	1.6440	33,124
2007-08	1.0000 (HB1)	0.3485	1.3485	33,189
2008-09	1.0200	0.3710	1.3910	33,223
2009-10	1.0200	0.4050	1.4250	33,343 (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 6,739 new students.

The 2009-10 tax rate of \$1.4250 is the third lowest tax rate for the district since 1995-96. This is the second year since the adoption of HB1 in the 2006-07 school year that the district is exercising 2 of the 4 local option pennies for the Local Maintenance (Operating) tax rate. Going into the 2009-10 school year Irving ISD is only one a handful of districts that is not at the \$1.04 M&O tax rate.

2009 Rollback Tax Rate Worksheet

Entity Name: IRVING ISD

Date: 07/27/2009

See pages 13 to 16 of the Texas Comptroller's 2009 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. Senate Bill 2274 amended Tax Code Section 26.08 to direct a school district that adopted a maintenance and operation (M&O) rate that was less than its effective M&O rate to use the previous year's effective M&O rate when calculating the rollback rate for this year.	1.5000
25.	Multiply line 24 times .6667	1.0000
26.	2009 rollback maintenance and operation rate. 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. Rate B: Go to Region 13 Education Service Center's worksheet "State Aid Template for 2009-10" at http://www5.esc13.net/finance/ . Use tab labeled "Effective Rate" and complete through line 50. To line 50 add \$0.04. (/\$100) C: Enter the lesser of Rate A or Rate B. (/\$100) (See Lines 36 to 39 for additional rate for pollution control expenses)	1.0400 1.0596 1.0400
27.	Total 2009 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: (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 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. If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. 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.	\$32,937,463
28.	Certified 2008 excess debt collections. Enter the amount certified by the collector.	\$0
29.	Adjusted 2009 debt. Subtract line 28 from line 27.	\$32,937,463
30.	Certified 2009 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
31.	2009 debt adjusted for collections. Divide line 29 by line 30.	\$32,937,463
32.	Enter the 2009 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2009 taxes that will be deposited into the tax increment fund. Also, enter any new property value that is subject to a Chapter 313 tax limitation agreement.	\$818,094,542
33.	2009 total taxable value. Subtract line 32 from line 18.	\$8,132,460,061
34.	2009 debt tax rate. Divide line 31 by line 33 and multiply by \$100. (/\$100)	0.4050
35.	2009 rollback tax rate. Add lines 26C and 34. (/\$100)	1.4450

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The IRVING ISD will hold a public meeting at 7:00 PM, August 31, 2009 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	\$1.0200/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.4050/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

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

Maintenance and operations	7.18 % increase
Debt service	12.77 % increase
Total expenditures	8.00 % 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	\$ 11,520,929,690	\$ 11,125,958,660
Total appraised value* of new property**	\$ 163,140,520	\$ 121,992,971
Total taxable value*** of all property	\$ 10,135,897,746	\$ 9,670,388,426
Total taxable value*** of new property**	\$ 161,476,100	\$ 118,442,621

- * "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* \$509,302,217

* 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	\$ 1.0200	\$ 0.3710	* \$ 1.3910	\$ 4,297	\$ 3,633
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 1.0196	\$ 0.4860	* \$ 1.5056	\$ 4,295	\$ 4,295
Proposed Rate	\$ 1.0200	\$ 0.4050	* \$ 1.4250	\$ 4,213	\$ 4,170

* 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	\$ 139,399	\$ 136,470
Average Taxable Value of Residences	\$ 124,399	\$ 121,470
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.3910	\$ 1.4250
Taxes Due on Average Residence	\$ 1,730.39	\$ 1,730.95
Increase (Decrease) in Taxes		\$ 0.56

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 \$1.4450. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.4450.

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)	\$ 15,266,720
Interest & Sinking Fund Balance(s)	\$ 76,434,812

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2009-2010 OFFICIAL BUDGET**

	<u>2007-08</u> Final	<u>2008-09</u> Estimated Actual	<u>2008-09</u> Budget	<u>2009-10</u> Budget	Change in State Funding
PUPIL IN ADA					
REGULAR EDUCATION	28,235.652	28,441.635	27,827.613	28,441.635	614
SPECIAL EDUCATION	674.443	685.504	674.440	685.504	11
CAREER & TECHNOLOGY	1,135.948	1,361.009	1,135.947	1,361.009	225
TOTAL REFINED ADA	30,046.043	30,488.148	29,638.000	30,488.148	850
WADA	40,743	41,491	40,184	41,493	1,308
REGULAR PROGRAM COST					
REGULAR BLOCK GRANT	\$85,026,658	\$100,626,505	\$98,454,095	\$149,005,726	\$50,551,631
SPECIAL PROGRAM COSTS					
SPECIAL EDUCATION	\$8,658,439	\$10,223,507	\$10,008,519	\$15,221,985	\$5,213,466
CAREER & TECHNOLOGY EDUCATION	\$4,429,610	\$6,500,587	\$5,425,624	\$9,625,940	\$4,200,316
GIFTED & TALENTED	\$536,141	\$640,514	\$623,697	\$951,676	\$327,979
COMPENSATORY EDUCATION	\$12,404,114	\$16,207,007	\$15,715,262	\$25,945,188	\$10,229,926
BILINGUAL EDUCATION	\$3,174,657	\$4,157,621	\$3,997,079	\$6,156,522	\$2,159,443
HIGH SCHOOL ALLOTMENT				\$2,204,040	\$2,204,040
NEW FACILITY ALLOTMENT	\$93,828	\$0	\$0	\$0	\$0
TOTAL SPECIAL COSTS	\$29,296,789	\$37,729,236	\$35,770,181	\$60,105,351	\$24,335,170
TOTAL FOUNDATION COSTS	\$114,323,447	\$138,355,741	\$134,224,276	\$209,111,077	\$74,886,801
LESS LOCAL SHARE	\$67,492,856	\$78,553,547	\$80,113,857	\$94,625,989	\$14,512,132
TOTAL TIER I STATE AID	\$46,830,591	\$59,802,194	\$54,110,419	\$114,485,088	\$60,374,669
OTHER STATE AID:					
OTHER ADJUSTMENTS	(\$14,112)	(\$8,987)	(\$8,995)	(\$8,679)	\$316
PRIOR YR ADJUSTMENTS TO SOF		\$60,007			\$0
TIER II	\$23,514,316	\$11,424,417	\$10,303,275	\$2,852,978	(\$7,450,297)
TECHNOLOGY	\$805,454	\$896,949	\$877,018	\$897,266	\$20,248
HIGH SCHOOL ALLOTMENT (rolled into Tier I)	\$2,115,352	\$2,204,040	\$2,115,352	\$0	(\$2,115,352)
HB1 ALLOTMENTS	\$12,027,621	\$40,431,833	\$39,154,574	\$6,309,174	(\$32,845,400)
TOTAL OTHER STATE AID	\$38,448,631	\$55,008,259	\$52,441,224	\$10,050,739	(\$42,390,485)
TOTAL STATE FOUNDATION	\$85,279,222	\$114,810,453	\$106,551,643	\$124,535,827	\$17,984,184
FOUNDATION REVENUE	\$66,175,445	\$103,957,585	\$93,051,573	\$103,622,468	\$10,570,895
AMOUNT PAID THRU NOGA				\$16,720,053	\$16,720,053
AVAILABLE SCHOOL FUND	\$11,759,572	\$7,751,879	\$10,507,700	\$3,296,040	(\$7,211,660)
SPECIAL REVENUE FUND - Tech Allotment	\$805,454	\$896,949	\$877,018	\$897,266	\$20,248
SPECIAL REVENUE FUND - High School	\$2,115,352	\$2,204,040	\$2,115,352	\$0	(\$2,115,352)
SUB TOTAL STATE AID	\$80,855,823	\$114,810,453	\$106,551,643	\$124,535,827	\$17,984,184
WADA PER PUPIL	\$1,985	\$2,767	\$2,652	\$3,001	\$350
ADA PER PUPIL	\$2,691	\$3,766	\$3,595	\$4,085	\$490

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2009-2010 OFFICIAL BUDGET**

	<u>2007-08</u> <u>Final</u>	<u>2008-09</u> <u>Estimated Actual</u>	<u>2008-09</u> <u>Budget</u>	<u>2009-10</u> <u>Budget</u>	<u>Change in</u> <u>State Funding</u>
PRIOR YR ADJUSTMENTS TO SOF		\$12,914	\$0	\$0	\$0
INSTRUCTIONAL FACILITIES ALLOTMENT	\$1,060,180	\$1,502,507	\$631,524	\$1,181,354	\$549,830
EXISTING DEBT ALLOTMENT (EDA)	<u>\$5,571,602</u>	<u>\$3,037,225</u>	<u>\$2,582,840</u>	<u>\$3,422,912</u>	<u>\$840,072</u>
TOTAL TIER III STATE AID	<u><u>\$6,631,782</u></u>	<u><u>\$4,552,646</u></u>	<u><u>\$3,214,364</u></u>	<u><u>\$4,604,266</u></u>	<u><u>\$1,389,902</u></u>
GRAND TOTAL STATE AID	\$87,487,605	\$119,363,099	\$109,766,007	\$129,140,093	\$19,374,086

STAFFING SUMMARY 2009-2010

The following is a summary of central support and campus 2009-2010 staffing as compared to staffing in 2008-2009. 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	-.50		
Professional Support	-.90		
Classroom Teachers	+19.45 *	-1.36	
Special Education Professionals			-4.85
Paraprofessionals	+4		
Special Education Paraprofessionals			-4.95

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)

* Plus +5 contingency units for Class Size Adjustments and Balancing Classes 2009-2010
5 contingency Included 2008-2009

Administrators:

	EC	EL	MS	HS	SP	Total
08-09	6	59	28	24	3	120
09-10	6	59.5	27	24	3	118.5
Difference	0	+5	-1	0	0	-5
CE 08-09	0	0	0	0	2	2
CE 09-10	0	0	0	0	2	2
Difference	0	0	0	0	0	0

Notes: - Includes principals and vice/assistant principals.

- * Adding .5 VP to Stipes for growth
- * HS includes the addition of +1 VP for MHS due to size

Professional Support:

	EC	EL	MS	HS	SP	Total
08-09	6	79.9	36	51.90	3.6	177.40
09-10	6	79.9	35	52	3.6	176.50
Difference	0	0	-1	+1.0	0	-.90
+CE 08-09	3	19	0	0	3	25
CE 09-10	3	19	0	0	3	25
Difference	0	0	0	0	0	0

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

- * Includes adding +.5 -I.T.S. and +.5 Auditorium Manager to the Academy for Growth.
- ** Possibility of adding 4 MS Counselors for size, not included

Classroom Teachers:

	EC	EL	MS	HS	SP	Total
08-09	43.5	906.5	348	405.55	43.1	1746.65
09-10	42.5	917	349.5	414.00	43.1	1766.10
Difference	-1	+10.5	+1.5	+8.45	0	+19.45
CE 08-09	0	0	47.00	57.78	12	116.78
CE 09-10	0	0	47.00	56.42	12	115.42
Difference	0	0	0	-1.36	0	-1.36

Notes: - This includes all classroom and enrichment teachers except for special education
- Teacher units are based on projected student growth

MS Includes, +3.5 Spanish Teacher, +4 ARI/AMI, +1 unit for size Lamar, +2 units Austin trade, +1 unit Travis: Dual Language HS Includes +1 Fine arts academy

Special Education Professionals:

	EC	EL	MS	HS	SP	Total
08-09	13.2	109.73	53.68	35.7	15	227.31
09-10	13.2	109.73	53.68	35.7	15	227.31
Difference	0	0	0	0	0	0
Fed 08-09	0	15	18.86	16.86	2	52.72
Fed 09-10	1.35	9.1	17.92	17	2.5	47.87
Difference	1.35	-5.9	-.94	-.14	0.5	-4.85

Notes:- This includes special ed teachers, diagnosticians, and speech
- Most adjustments are due to changes in Special Ed funding and a detailed review of the special education program

Paraprofessionals:

	EC	EL	MS	HS	SP	Total
08-09	62	158	60.5	82	12	374.5
09-10	63	160	60.5	83	12	378.5
Difference	+1	+2	0	+1	0	+4
CE 08-09	0	0	0	7	12.5	19.5
CE 09-10	0	0	0	7	12.5	19.5
Difference	0	0	0	0	0	0

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.

+2 General Aides at ES for growth, +1 at EC for growth, and +1 for the Academy for Counseling office, growth

Special Education Paraprofessionals:

	EC	EL	MS	HS	SP	Total
08-09	10	80	34	30	6	160
09-10	10	80	34	30	6	160
Difference	0	0	0	0	0	0
Fed 08-09	4	34.95	11	14	5	68.95
Fed 09-10	5	34	11	7	5	64
Difference	1	1.05	0	-7	0	-4.95

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

STIPEND PROPOSALS 2009-2010

Stipend	2007-2008		2008-2009		Proposed 2009-2010		# Employees	Proposed 2009-2010		NTx Avg	NTx Avg	NTx High	NTx Low
	Stipend	Extra Days	Stipend	Extra Days	Stipend	Extra Days		x difference	Cost				
HS Department Chair*	\$1,000	-	\$1,500	-	\$2,000		47 x \$500	\$23,500	\$1,609		\$5,000	\$750	
MS Department Chair	\$800	-	\$1,000	-	\$1,500		19 x \$500	\$9,500	\$1,071		\$5,000	\$200	
HS/MS Non-Core	\$600		\$600		\$800		55 x \$200	\$11,000					
PK Team Leaders**	-	-	-	-	\$800		9 x \$200	\$1,800					
K-5 Grade Chair	\$600	-	\$800	-	\$1,000		131 x \$200	\$26,200	\$800		\$1,900	\$255	
Special Ed Lead PK-5	\$600	-	\$800	-	\$1,000		15 x \$200	\$3,000					
UIL Contest Sponsor	\$350	-	\$350	-	\$500		50 X 150	\$7,500	\$536		\$2,040	\$150	
DI Sponsor	\$350	-	\$500	-	\$500		15 x \$150	\$2,250					
CTE Contest Sponsor	\$350	-	\$500	-	\$500		25 x \$150	\$3,750					
HS Varsity Cheerleader Sponsor	\$1,000	10	\$3,000	10	\$4,000	10	3 x \$1,000	\$3,000	\$3,596	13	\$6,120	\$2,000	
HS JV Cheer Sponsor	\$600	10	\$1,500	10	\$2,000	10	4 x \$500	\$2,000	\$2,136	8	\$4,080	\$1,050	
Freshman Cheerleader Sponsor	\$600	-	\$1,500	5	\$2,000	5	4 x \$500	\$2,000					
MS Cheer Sponsor	\$600	10	\$1,000	10	\$1,500	10	11 x \$500	\$5,500	\$1,650	5	\$3,000	\$1,000	
Drill Team Sponsor	\$1,800	10	\$3,000	10	\$4,000	10	3 x \$1,000	\$3,000	\$4,700	10	\$9,500	\$1,683	
National Honor Society Sponsor	\$350	-	\$500	-	\$750		5 x \$250	\$1,250	\$675		\$1,500	\$400	
HS Band Director (Base)	\$9,000	23	\$9,500	23	\$9,500	23			\$10,125	20	\$17,700	\$5,330	
200-300 students:	\$0	-	\$1,000	-	\$1,000								
>300 students	\$0	-	\$1,500		\$1,500								
HS Asst Band Director	\$4,000	13	\$5,000	15	\$6,000	15	4 x \$1,000	\$4,000	\$6,500	15	\$10,000	\$3,500	
MS Band Director (Base)	\$4,000	10	\$4,500	10	\$4,500	5			\$5,766	13	\$9,250	\$3,870	
200-300 students:	\$0	-	\$1,000	-	\$1,000								
>300 students	\$0	-	\$1,500	-	\$1,500								
MS Asst Band Director	\$1,000	-	\$1,500	-	\$1,500								
HS Choir Director (Base)	\$4,500	-	\$4,500	5	\$4,500	5			\$5,828	5	\$9,000	\$2,000	
200-300 students:	\$0	-	\$1,000	-	\$1,000								
>300 students	\$0	-	\$1,500	-	\$1,500								
Subtotal Page 1								\$109,250					
MS Choir Director (Base)	\$2,400	-	\$2,500	-	\$2,500				\$2,750	5	\$4,000	\$961	
200-300 students:	\$0	-	\$1,000	-	\$1,000								
>300 students	\$0	-	\$1,500	-	\$1,500								
HS Asst Choir Director	\$1,500	-	\$2,000	3	\$2,500	3	3 x \$500	\$1,500	\$3,250	5	\$4,550	\$2,000	

Stipend	2007-2008	2007-2008	2008-2009	2008-2009	2009-2010	2009-2010	# Employees	2009-2010	NTx Avg	NTx Avg	NTx High	NTx Low
HS Orchestra Director	\$4,300	-	\$4,600	-	\$5,000		3 x \$400	\$1,200	\$5,220		\$6,500	\$3,480
MS Orchestra Director	\$2,400	-	\$3,000	-	\$3,500		7 x \$500	\$3,500	\$3,415	5	\$6,500	\$2,852
Newspaper Advisor			\$600		\$1,500		3 x \$900	\$2,700	\$1,735		\$6,000	\$500
Yearbook Advisor			\$600	3	\$1,500	5	4 x \$900	\$3,600	\$1,500	10	\$10,500	\$300
						plus 2 days		\$2,400				
MS Yearbook/Newspaper			\$600	3	\$1,500	3	7 x \$900	\$6,300				
HS Drama			\$4,000		\$4,000				\$3,948		\$7,700	\$1,750
Speech			\$2,000		\$2,000				\$1,020		\$5,750	\$500
HS Student Council			\$1,200		\$1,500		4 x \$300	\$1,200	\$1,500		\$2,490	\$400
MS Student Council			\$500		\$750		9 x \$250	\$2,250	\$600	5	\$1,760	\$200
JROTC Instructor	0	23	\$2,500	30	\$3,000	30	8 x \$500	\$4,000	\$3,000	20	\$12,000	\$1,000
Curriculum Writer	\$300 per project	-	\$125 per day	-	\$125 per day							
District Textbook Committee Member	\$300	-	\$500	-	\$500							
Sign Language Interpreter	\$25 per hour	-	\$35 per hour	-	\$35 per hour							
Subtotal Page 2								\$28,650				
Subtotal Page 1								\$109,250				
TOTAL COST								\$137,900				
Minus Federal Funding												
Minus State Funding												
TOTAL DISTRICT COST												
	NOTES:											
	* This stipend will include Core Subjects, Academy Specializations											
	** PK Team stipends of \$800, Approved in supplemental budget draft for 3 per PK campus at \$600.											

**STAFFING AND SUPPLEMENTAL DUTY PAY
2009-2010 BUDGET
DIVISION SUMMARY**

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
STAFFING - NEW PERSONNEL UNIT REQUESTS					
Business & Finance		1.5	Local	\$48,000	\$48,000
HR & Administration		2.4	Local/Other	\$117,180	\$110,180
Support Services		18.0	Local/Other	\$394,994	\$327,102
Teaching & Learning		26.0	Local & Other funds	\$1,394,710	\$1,006,497
	Sub-total 1	47.9		\$1,954,884	\$1,491,779
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES					
Business & Finance		0.0		\$0	\$0
HR & Administration		3.0		\$11,000	\$11,000
Support Services		0.0		\$0	\$0
Teaching & Learning			Local, Federal, Other	\$149,764	\$105,264
	Sub-total 2			\$147,964	\$103,464
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS					
Business & Finance		1.0	Local	\$3,000	\$3,000
HR & Administration		Ad Bldg Reception- ist Sub	Local	↑ fr \$65 to \$85/day	↑ fr \$65 to \$85/day
Support Services		3.0	Local	\$6,000	\$6,000
Teaching & Learning			Local, Federal, Other	\$352,516	\$266,601
	Sub-total 3			\$361,516	\$275,601
	Grand Total			\$2,464,364	\$1,870,844

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2009-2010 BUDGET
BUSINESS AND FINANCE DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
Business Office	Accounts Payable Clerk (fr PT to FT)		0.5	Local	10,000	10,000
Purchasing	Purchasing Clerk/Buyer		1.00	Local	38,000	38,000
Sub-total			1.50		48,000	48,000
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
None for Division						
Sub-total			0.00		0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Payroll	Payroll Supervisor - ↑ salary fr 68,800 to 71,880 before applying raise %		1.00	Local	3,000	3,000
Sub-total			1.00		3,000	3,000
Grand total			2.50		51,000	51,000

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2009-2010 BUDGET
H.R. AND ADMINISTRATION DIVISION**

POSITION		DIVISION	PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS							
HR & Admn.	Records Manager			1.0	Local	65,000	65,000
Risk Management	College Intern			0.38	WC/Health	7,000	0
Public Information	Videographer/Photographer			1.0	Local	45,180	45,180
	Sub-total			2.38		117,180	110,180
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES							
Public Information	Scoreboard Operators			2.0	Local	10,000	10,000
Health Services	Assistant Nurse Administrator			1.0	Local	1,000	1,000
	Sub-total			3.00		11,000	11,000
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS							
Personnel	Substitute for Admn Bldg. Receptionist				Local	↑ fr \$65 to \$85/day	
	Sub-total			0.00		0	0
	Grand total			5.38		128,180	121,180

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2009-2010 BUDGET
SUPPORT SERVICES DIVISION**

POSITION		DIVISION	UNITS	FUNDING	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
	PRIORITY			SOURCE		
NEW PERSONNEL UNIT REQUESTS						
Food Service		Food Service Assistant	2.0	Other	15,538	0
		Food Service Technician	1.0	Other	12,922	0
		Manager Trainee	2.0	Other	39,432	0
Facilities Services		Telecommunications Coordinator	1.0	Local	59,400	59,400
Security & Operations		Night Custodian @ \$20,919 each	10.0	Local	209,186	209,186
		Secretary - Security & Operations	1.0	Local	30,436	30,436
		Admn Annex - PRS, Food Service, UBCL - Security Monitor/Campus Auxiliary Officer	1.0	Local	28,080	28,080
		Sub-total	18.00		394,994	327,102
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
None for Division						
		Sub-total	0		0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Security & Ops		Campus Officers - HS (Nimitz) - ↑ 15 days per officer X 2 = 30 days X 8 hours = 240 hours = \$15 per hour = \$3,600	2.00	Local	3,600	3,600
		Campus Officer - MS (Crockett) - ↑ 20 days per officer X 1 = 20 days X 8 hours = 160 hours X \$15 per hour = \$2,400	0.00	Local	2,400	2,400
		Sub-total	2.0		6,000	6,000
		Grand total	20.0		400,994	333,102

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2009-2010 BUDGET
TEACHING AND LEARNING DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
Elementary	None	***	***	***	***	***
Middle	Bowie, Crockett, Houston & Lamar MS - 7th Grade Counselor		4.0	Local	214,720	214,720
	deZavala MS - Add'l Math Teachers	carry over	3.00	Title I	169,650	0
	Travis MS - Clinic Aide		0.50	Local	8,000	8,000
	Lamar Band Director - (1 year transition): 53,652 base salary, \$4,500 stipend, \$2,870 add'l days = \$61,022		1.00	Local	61,022	61,022
High	UBCL - Automotive Teacher	P	1.00	Local	53,652	53,652
	UBCL - Foreign Language Teacher		1.00	Local	53,652	53,652
	Nimitz HS - Sign Language Interpreter	P	1.00	Deaf Ed Funds	32,000	0
	Nimitz HS - American Sign Language Teacher	P2	1.00	Local	53,652	53,652
	Secondary Reassign -Science Teacher	P	1.00	Local - less long-term sub	28,127	28,127
	Secondary Reassign, Wheeler, Ratteree + other locs - Computer Tech	P - campuses share	1.00	Local	34,399	34,399
	Wheeler TC & EDC - P.E. Teacher	P	1.00	Local	53,652	53,652
	The Academy, Irving, MacArthur, Nimitz, UBCL - Pregnancy Related Services Coordinator (2.5 @ 53,652)		2.50	Tier 1 PRS Funding	134,130	134,130
Central	CATE - Coordinator	P2	1.00	Local	74,000	74,000
	LOTE/Dual Language Coordinator; AVID/Advances Academic Coordinator	P2	1.00	Local	74,000	74,000
	ESL/BIL/MIGRANT - Secondary ESL Specialist	P	1.00	Title III	65,000	0
	Parent/Student Services - General Education Homebound Teacher	P	1.00	Local	53,652	53,652
	Campus Operations - Parent Involvement Coordinator	P	1.00	Local/Stimul us/Title I	79,911	12,000
	Fine Arts - Instructional Coordinator (Elem)	P2	1.00	Local	74,000	74,000

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2009-2010 BUDGET
TEACHING AND LEARNING DIVISION**

	Math Intervention - Bowie		1.00	Title I/ Stimulus	53,652	0
	Admn Annex - Receptionist/Clerk	P	1.00	Local	23,839	23,839
	Sub-total 1		26.00		1,394,710	1,006,497
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Elementary	Clifton, Kinkeade, Pierce Early Childhood Schools - Team Chairperson @ \$1,800 per campus X 3; \$600 per person			Local	5,400	5,400
	Certified Deaf Ed - Certified Deaf Educator - critical shortage stipend @ \$2,500 per person	P		Deaf Ed Funds	32,500	0
	Certified Deaf Ed - Certified Interpreters for the Deaf - varies depending on level of certification	P		Deaf Ed Funds	12,000	0
	Read Right Teacher Trainers - establish stipend X 4 @ \$1000 each	P		Local	4,000	4,000
High	Firetruck Crew, Tiger Fever/ Tiger Guard, & Viking Crew sponsors; \$1,000 per school			Local	3,000	3,000
	CTE - CTE Hospitality Teachers - see explanation; 6 add'l days per teacher			Local	4,603	4,603
	CTE - Agriculture teachers extra days - see explanation; 22 add'l days per teacher	P		Local	11,561	11,561
	Diesel Instructor RCDC -+ 6 days for lab set-up and inventory			Local	1,400	1,400
Central	Destination Imagination Coord./Academic Decathlon Coord. - stipend @ \$1,000 X 2	P		Local	2,000	2,000
	Administrative Annex Administrator - + \$1,500 stipend	P		Local	1,500	1,500
	Read Right (Instructional Aide) Tutor - \$2,500 stipend	P		Local	70,000	70,000
	Sub-total 2		0.00		147,964	103,464

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2009-2010 BUDGET
TEACHING AND LEARNING DIVISION**

CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Central	Parent Involvement Coord. - ↑ days fr 220 to 230, ↑ salary	P		Local/Other	6,851	3,425
	Spanish Tutors - Move to 060 Salary Schedule	P		Title I	23,000	0
	K-8 Science/Math Coordinator	P		Local	66,000	66,000
	Grants Coordinator - move to local funds, will charge indirect costs to various grants	P		Local	82,892	82,892
	Assessment Coordinator - change funding fr 100% federal to 50/50% federal/local	P		Local/ Federal	66,978	33,489
	Secretary to Division Director for Special Services - 30% of salary needs to move to local effort	Required change		Local	11,811	11,811
	Division Director for Special Services - need 30% of salary to be local effort due to program demands - not eligible for federal funds	Required change		Local	37,635	37,635
	ESL/Bilingual PEIMS Clerk - funding fr Title III to local; no longer an allowable expense under Title III	*Required change in funding		Local	22,000	22,000
	Project Director - 21st Century Grant - align salary w/teacher's pay schedule @ 210 days	P		21st Century Grant \$	6,000	0
	Textbook Manager - ↑ days & salary fr 197 days @ \$49,898 to 230 days @ \$58,257	P		Local	8,359	8,359
	Media Services Clerk - ↑ days & salary fr 187 days @ \$18,386 to 197 days @ \$19,376	P		Local	990	990
	HIPPY Coordinator - moved to Instructional Coordinator 215 day district schedule			Title I	20,000	0
	Sub-total 3		0.00		352,516	266,601
	GRAND TOTAL		26.00		1,895,190	1,376,562



STAFFING & SUPPLEMENTAL DUTY PAY EXPLANATION OF RECOMMENDATIONS FOR 2009-2010

This document provides a brief explanation of each recommendation found in the previous chart titled *Staffing and Supplemental Duty Pay Recommendations 2009-2010*.

New Personnel Unit Requests – Local Funds

- **Middle School Counselor (4).** Recommendation to add a third counselor to the four largest Middle Schools; Bowie, Crockett, Houston, and Lamar. Allows for once counselor per grade level.(\$214,720)
- **Records Manager (1).** This would be a professional position to oversee and coordinate the security and disposal of confidential records. In the wake of the recent security breach, the Administration believes it is prudent to tighten up procedures of records management. They will work at a central level as well as with the campuses. (\$65,000)
- **Middle School Band Director (1).** Due to the size of Lamar Middle School and the 400 plus students in their band program, this position will serve as a transition unit for one year. (\$61,022)
- **Automotive Teacher (1).** Union Bower Center for Learning oversees the CTE program at the Ratteree. They are in need of an additional automotive teacher to teach the night program.(\$53,652)
- **Foreign Language Teacher (1).** Campus need to offer foreign language at UBCL (\$53,652)
- **American Sign Language Teacher (1).** Nimitz HS has increased its population of Students being served in Deaf Education from 3 in 2006 to a projected 34 for the 2009-2010 school year. (\$53,652).
- **Science Teacher (1).** Secondary Reassignment School. Change long term sub position currently allotted for campus into a full time teaching position. (\$28,127)
- **Computer Technician (1).** Computer support needed for alternative campuses. RAC will serve as the home campus due to the number of student laptops served. (\$34,399)
- **PE Teacher (1).** PE services for Wheeler TC/EDC are currently being served by contract out services with individual teachers on a part time basis. In order to be in compliance with state PE requirements, additional time for all students is required. (\$53,652)

- **Pregnancy Related Services Coordinator (2.5).** State funding has increased \$139,220 with the increase in students served when the Pregnancy Related students were taken back to the home campuses. The 2.5 units will increase the .5 PRS coordinator currently assigned to each HS campus to a full time position at each campus. (\$134,130)
- **CATE Coordinator (1).** Position needed for growth in program. (\$74,000)
- **LOTE/Dual Language Coordinator; AVID Advances Academic Coordinator (1).** Due to the similarities in the nature of the duties with these programs, Administration recommends one coordinator to oversee and coordinate them. (\$74,000)
- **Parent/Student Services – General Education Homebound Teacher (1).** Full time teaching position needed for Homebound students.(\$53,682)
- **Parent Involvement Coordinator (1).** Add one Parent Involvement Coordinator position to the two current positions. Allows one per Cluster. Funding: Stimulus, title I and Local (\$12,000 local impact)
- **Fine Arts Elementary Instructional Coordinator (1).** Coordinator needed to oversee fine arts in the elementary programs, keep up with increasing inventory and assist in providing support to the fine arts teachers. (\$74,000)
- **Videographer/Photographer (1).** This position will assist in the preparation and distribution of information about the mission, goals, programs and activities of the District to the employees and the community via the IISD cable television channel. (\$45,180)
- **Receptionist/Clerk (1).** There is currently no receptionist serving the Administrative Annex. (\$23,839)
- **Clinic Aide (.5).** Travis M.S. serves a considerably larger number of students than those served at other M.S. campuses. This is due in part to the extra students served through the SPH/Life classes at Travis. (\$8,000)
- **Telecommunications Coordinator (1).** This position will work within the Facilities Department to oversee the installation of a new district-wide telephone system. (\$59,400 / 261 days)
- **Night Custodian (10).** One of the recommendations from the LBB in 2007 called for an increase in custodial staffing. 20 units were added in the 2008-2009 budget and the addition of 10 more in the 2009-2010 budget will allow for one additional night custodian at each of the 3 comprehensive high schools and the 7 middle schools. (\$209,186)
- **Security and Operations Secretary (1).** One secretary currently serves two directors in facilities and operations. The addition of this position will dedicate one secretary to assist in the daily administration and information processing relative to security and crisis management.
- **Security Monitor/Campus Auxiliary Officer (1).** The addition of one security officer will serve as a daytime patrol officer/CAO roamer at pay level 9.(\$30,436)

- **Accounts Payable Clerk (.5).** Increased volume warrants changing the current .5 position into a full time position for accounts payable in the business office. (\$10,000)
- **Purchasing Clerk/Buyer (1).** Additional personnel needed to bring the purchasing office into compliance. (**\$38,000**)

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

The units listed below come from funds other than local, so there is no local budget impact. They are listed as FYI items only.

- **Math Teachers (3).** Due to de Zavala Middle School's current AYP status, and the fact that they are in Stage 3 of the AYP, they wish to continue the use of the 3 math teachers they were allotted during the 2007-2008 school year for math intervention. Funding source: Title I(**\$169,650**)
- **Sign Language Interpreter (1).** Position needed to provide communication services for the increased number of students being served at Nimitz HS. (\$32,000)
- **Secondary ESL Specialist (1).** Due to the increasing population of second language learners at the high school level, this position is needed to maximize student achievement and maintain appropriate records as required by federal and state guidelines. Funding source: Title III. (\$65,000)
- **Math Intervention Teacher (1).** Additional teacher needed for math intervention at Bowie MS. Funding source: Stimulus money. (\$53,652)
- **College Intern for Risk Management (.38)** Part time College intern position to assist in the overall daily duties of the Risk Management Department while learning job related duties.
- **Food Service Assistant (2).** Needed to manage work load.
- **Food Service Technician (1).** Needed to manage work load.
- **Manager Trainee (2).** Needed to manage work load.

New Supplemental Duty/Stipend Requests – Local Funds

Administration will include these items in the 2009-2010 Salary, Supplemental Duty and Stipend Schedule book.

- **Early Childhood Team Chairs (3 per campus).** Even though there is only one grade level served at PK they are in need of additional team leaders for their campuses. (\$1,800)
- **Read Right Teacher Trainers (4).** The level of training for the read Right Program is extensive and the Teacher Trainers spend many hours working with other teachers. (\$1,000 x 4 teacher trainers)

- **Read Right (Instructional Aide) Tutor.** These instructional aides have the same training and responsibilities of Read Right Teachers and are paid at an instructional aide salary. Recommendation for \$2,500 stipend for certified paraprofessional Read Right Tutors.
- **High School Spirit Squad Sponsor. (4)** The sponsors of the high school Spirit responsibilities Squads spend many hours organizing and working with students. (\$1,000 stipend per HS.)
- **District Destination Imagination Coordinator (1).** District coordinator has extra responsibilities and after hour duties that require their attention. (\$1,000)
- **District Academic Decathlon Coordinator (1.)** District coordinator has extra responsibilities and after hour duties that require their attention. (\$1,000)
- **Administrative Annex Administrator (1).** Stipend for administrator, duty assigned by Assistant superintendent of T & L. (\$1,500)
- **Scoreboard Operators.** With the installation and purchase of the new score board, the sophistication level of the equipment will take considerable time and attention to learning and operating it properly. It will also require many hours outside of the normal work day. (\$30 hour)
- **Assistant Nurse Administrator.** A current nurse provides administrative support to the Health services Director and provides a training opportunity for candidates seeking an administrative position in Health services. (\$1,000)
- **CTE Hospitality Teacher.** Add 6 days additional duty pay per teacher for attending weekend events and supervision of interns. (\$4,603)
- **CTE Agriculture Teacher.** Add 22 additional days duty pay at teacher daily rate. This will be in addition to the 11 extra days they already receive. This brings the 2 AG teachers, both at Nimitz, to 220 days of duty. This is competitive with surrounding districts and allows them the compensation they deserve for maintaining the facilities year round. (\$11,561)
- **Diesel Instructor RCDC.** Add 6 additional days of duty and compensation for set-up and inventory of lab. (\$1,400)

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

Administration will include these items in the 2009-2010 Supplemental Duty and Stipend Schedule book

- **Certified Deaf Educator.** Add as a Critical shortage area. (\$2,500)
- **Certified Deaf Ed. Interpreters.** Due to the extreme shortage of sign language interpreters and the increased rigor of the certification requirements, a level stipend plan is proposed.

Level 1	\$2,500
Beginner	\$3,000
Level 3	\$3,500
Intermediate	\$4,500

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

Administration will include these items for 2009-2010 in setting up the correct adjustments in salaries and funding.

- **Parent Involvement Coordinator (1).** Increase days from 220 to 230 and adjust salary accordingly. (\$3,425)
- **K-8 Science/Math Coordinator.** Change funding from Title II A to local. (\$66,000)
- **Grants Coordinator.** Move to local funds, indirect costs will be charged to various grants. (\$82,892)
- **Secretary to Division Director for Special Services.** Move 30% (\$11,811) to local funds due to program demand. Not eligible for federal funds.
- **Division Director for Special Services.** Move 30% (\$37,635) to local funds due to program demand. Not eligible for federal funds.
- **Assessment Coordinator.** Change funding form 100% federal to 50% federal/50% local. (\$33,485)
- **ESL/Bilingual PEIMS Clerk.** Change funding from Title III to local funding; no longer an allowable Title III Expense. (\$22,000)
- **Textbook Manager.** Increase days and salary from 197 days @ \$49,898 to 230 days @ \$58,257. (\$8,359)
- **Media Services Clerk.** Increase days from 187 days to 197 days and adjust salary accordingly. (\$990)
- **Substitute for Administration Building Receptionist.** Change the daily substitute rate from \$65 to \$85 per day, due to level of training needed and high profile visibility. Substitutes can make more subbing for a teacher than they can as a para and it has been difficult to fill the position at times.
- **Campus officer for HS Summer School (Nimitz).** Add 15 days for 2 officers @ 8 hours per day. (\$3,600)
- **Campus officer for MS Summer School (Crockett).** Add 20 for one officer @ 8 hours per day. (\$2,400)
- **Payroll Supervisor.** Increase salary form \$68,800 to \$71,880 before applying the 2009-2010 raise percentage.

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, Administration will include these items for 2009-2010 in setting up the correct adjustments in salaries and funding. There is no local budget impact.

- **Bilingual Intervention Specialists.** Move to 060 Salary Schedule. Change funding from Title III Spanish Tutors to Title I Intervention Specialists.

- **Project Director – 21st Century Grant.** Align Salary with teacher's daily rate pay schedule @ 210 days. Funding 21st Century Grant.
- **HIPPY Coordinator.** Move to the Instructional Coordinator 215 day district schedule. Funding source: Title I.

**IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 Budget Enhancements**

8/13/09

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
701 Superintendent	Campus Exemplary Celebrations	\$ 12,000		\$ 12,000
	District Records Management (Bond \$26,930)	60,930	(26,930)	34,000
				\$ 46,000
702 School Board	Legal Fees	\$ 200,000		\$ 200,000
				\$ 200,000
703 Tax Office	DCAD Appraisal Fees	\$ 37,407		\$ 37,407
				\$ 37,407
880 Bilingual/ESL	Testing Material & Special Earnings for Testers	\$ 45,000		\$ 45,000
	HIPPY Curriculum Materials (Title I)	10,000	(10,000)	0
				\$ 45,000
881 Parent & Student Svcs	Parent Involvement & Homebound Teacher	\$ 9,500	(1,500)	\$ 8,000
				\$ 8,000
882 Gifted & Talented	Destination Imagination (Payroll)	\$ 1,640		\$ 1,640
	Expand AVID Program (MS Title I-Stimulus)	248,820	(100,000)	148,820
				\$ 150,460
883 Career & Technology	Support UBCL Career Houses	\$ 25,000		\$ 25,000
				\$ 25,000
885 Secondary T & L	Field Trip Transp. Cost - MS (See Per Pupil)	\$ 60,900	(60,900)	\$ 0
				\$ 0
888 Dev & Federal Funds	Communities in Schools	\$ 130,000		\$ 130,000
				\$ 130,000
892 Athletics	UIL Mileage Rate Increase for Officials	\$ 5,000		\$ 5,000
	High School Football Uniforms	17,500		17,500
	High School Athletic Uniforms	23,800		23,800
	District Workers at Sporting Events	20,000		20,000
				\$ 66,300
893 Elementary T & L	LAP-3 & Reading/Science A-Z	\$ 75,000		\$ 75,000
	Hands on Science Budget Increase	70,000		70,000
	Lake Lewisville Environment Learning Area	35,000		35,000
	Planetarium Programs & Incidentals (Bond)	15,000	(12,000)	3,000
				\$ 183,000

**IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
894 Campus Operations	Dallas County JJAEP	\$ 33,000		\$ 33,000
				\$ 33,000
895 Teaching & Learning	Per Pupil Increase (See Per Pupil)	\$ 42,114	(42,114)	\$ 0
	Kickstart Foundation	30,000		30,000
	District Improvement Committee Expenses	5,000	(2,000)	3,000
				\$ 33,000
896 Learning Resources	Badge Supplies	\$ 15,000		\$ 15,000
				\$ 15,000
897 Fine Arts	Instrument Repair	\$ 15,000		\$ 15,000
	Guest Teachers for UIL Contests	9,900		9,900
	UIL Event Fees	1,980		1,980
	Visual Arts Scholastic Event Costs	6,000		6,000
	Fine Arts Supplies	43,000	(10,000)	33,000
				\$ 65,880
898 Staff Development	Contracted Worker Costs	\$ 15,350		\$ 15,350
				\$ 15,350
908 Data & Network Svcs	Increase Bandwidth	\$ 169,200		\$ 169,200
				\$ 169,200
909 Human Resources	Recruiting and IISD Job Fair Costs	\$ 15,000		\$ 15,000
	ARISE Stipend (Payroll)	95,000		95,000
				\$ 110,000
911 Planning & Research	License Fee for ETS Item Bank	\$ 66,000		\$ 66,000
	AP Exam Increase	5,400		5,400
	TEKSchecks Development and Printing	5,000		5,000
	Stipend to Administer Exit Level TAKS Test	2,000		2,000
				\$ 78,400
914 Facilities Services	Annual Stage Rigging Inspections	\$ 10,000		\$ 10,000
	Annual Grease Trap Cleaning	7,176		7,176
	Repair Ice Machines, Washers, Dryers	6,000	(3,000)	3,000
	Chemical Water Treatment Costs	\$ 7,600		\$ 7,600
	Fence and Athletic Field Maintenance	13,500	(9,500)	4,000
	Paper Towel, Toilet Tissue & Soap Dispensers	5,000		5,000

**IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>		<u>Total Approved</u>
914 Facilities Services	Custodial Uniforms	6,000		6,000
	Conference and Seminar Attendance	1,000	(1,000)	0
	Additional Training & Conference Fees	\$ 1,000	(600)	\$ 400
	SRO Cost Increase	75,000		75,000
				\$ 118,176
919 Energy Management	Energy Management System Increases	\$ 13,440		\$ 13,440
	Water and Sewer Cost Increases	51,005		51,005
				\$ 64,445
922 Public Information	"Inside IISD" Publishing Costs	\$ 6,000		\$ 6,000
	Copier Rental & Supplies	2,124		2,124
				\$ 8,124
926 Transportation	Bus Transportation Increase	\$ 262,333		\$ 262,333
				\$ 262,333
	Total Department Enhancements	\$ 2,143,619	\$ (279,544)	\$1,864,075

<u>Campus</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
079 All High Schools	Afternoon Bus Transp. for Students (P.P. Incr)	\$ 48,000	(48,000)	\$ 0
				\$ 0
099 All Schools	Per Pupil Increase (Transportation/copiers/etc)	\$ 142,068	(142,068)	\$ 0
				\$ 0
	Total Campus Enhancements	\$ 190,068	\$ (190,068)	\$0
	Total Departments & Campus Enhancements	\$ 2,333,687	\$ (469,612)	\$ 1,864,075

Total Enhancements Funded With 2001 Bond Interest **\$ 38,930**

**Campus Special Projects
2009-2010 Budget**

8/13/2009

<u>Campus</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
002 Irving HS	Distance Learning Lab Chairs	\$704	(704)	\$0 <u>\$0</u>
003 MacArthur HS	Freshmen Transition Course Materials	19,354		\$19,354 <u>\$19,354</u>
043 Travis MS	Industrial Size Shredder (Bond)	\$1,583	(1,583)	\$0
	6th Grade Dual Language Program	10,000		10,000
	Replace Furniture (Bond)	11,260	(11,260)	0
	Radios	2,250		2,250
				<u>\$12,250</u>
044 Lamar MS	CPS Chalkboard & Document Cameras (Bond - \$1,950)	\$5,460	(5,460)	\$0 <u>\$0</u>
046 Houston MS	New LIFE Unit Classroom (Bond)	\$2,235	(2,235)	\$0
	Desks & Chairs With Bookracks (Bond)	24,688	(24,688)	0
	Cafeteria Tables (Bond)	10,980	(10,980)	0
				<u>\$0</u>
048 deZavala MS	Desks & Chairs With Bookracks (Bond)	\$29,699	(29,699)	\$0 <u>\$0</u>
112 Lively Elem	Cafeteria Sound System (Bond - \$2,000)	\$6,000	(6,000)	\$0
	Gym Sound System & Wireless Mic (Bond - \$2,000)	4,000	(4,000)	0
				<u>\$0</u>
113 Farine Elem	Sound System - 2 Gyms (Bond - \$4,000)	\$9,000	(9,000)	\$0 <u>\$0</u>
120 Townley Elem	Turning Point Wireless Response Card (Title II-D)	\$13,364	(13,364)	\$0 <u>\$0</u>
122 FM Gilbert Elem	Bookshelves in Library (Bond)	\$6,000	(6,000)	\$0 <u>\$0</u>
163 Kinkeade ECS	Replace Classroom Rugs (Bond)	\$9,900	(9,900)	\$0 <u>\$0</u>
Total Campus Special Projects		<u>\$166,477</u>	<u>(134,873)</u>	<u>\$31,604</u>

**Department Special Projects
2009-2010 Budget**

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
701 Superintendent	Relocation of Parent Involvement Coordinators (Bond)	\$7,700	(7,700)	\$0
				<u>\$0</u>
852 Data Services	Data Verification Software System (Stimulus Title I)	\$217,800	(217,800)	\$0
				<u>\$0</u>
882 Gifted & Talented	Rosetta Stone Software-Chinese Language	\$4,750	(4,750)	\$0
				<u>\$0</u>
883 Career & Technology	Desktop Lab Furniture (Bond)	\$45,000	(45,000)	\$0
				<u>\$0</u>
885 Secondary T&L	High School Consumable Materials for Science Classes	\$15,000		\$15,000
	HS Lab Equip for Science Classes (MHS & Academy-Bond)	73,000	(73,000)	0
				<u>\$15,000</u>
892 Athletics	Pole Vault & High Jump Landing Systems (Bond)	\$39,396	(39,396)	\$0
				<u>\$0</u>
909 Human Resources	Credit Monitoring	\$100,000		\$100,000
	Fingerprint Employees	26,361		26,361
				<u>\$126,361</u>
911 Planning & Research	Identify Copyright Infringement Issues	\$5,000		\$5,000
				<u>\$5,000</u>
914 Facilities Services	Security Cameras (Bond)	\$24,000	(24,000)	\$0
	2 Security Vehicles	30,000	(30,000)	0
	Commercial Document Shredder (Bond)	\$15,000	(15,000)	0
	Bar Code System (Already in Bond)	20,485	(20,485)	0
	Lockable Steel Storage Cabinets (Bond)	5,200	(5,200)	0
	Lift Gate for Box Truck (Bond)	7,800	(7,800)	0
				<u>\$0</u>
	Total Department Special Projects	<u>\$636,492</u>	<u>(490,131)</u>	<u>\$146,361</u>

Total Departments and Campus Special Projects Approved

\$177,965

Total Special Projects Funded With 2001 Bond Interest - \$323,391

IRVING INDEPENDENT SCHOOL DISTRICT

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

	Fiscal Year				Fiscal Year					
	1999	2000	2001	2002	2003	2004	2005	2006 As Restated	2007	2008
Federal sources:										
Federal grants	\$ 537,598	\$ 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
Food service	9,566,972	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
Capital projects	-	352,926	58,635	-	-	-	-	-	-	-
Total federal sources	\$ 10,104,570	\$ 12,396,526	\$ 12,509,877	\$ 14,816,231	\$ 18,801,655	\$ 22,303,893	\$ 26,123,765	\$ 28,351,234	\$ 26,672,575	\$ 31,293,158
State sources:										
State grants and other	38,569,073	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
Food service	2,726,372	3,312,982	4,337,275	104,271	109,717	105,897	101,329	104,521	105,045	111,329
Debt service	682,260	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
Total state sources	\$ 41,977,705	\$ 52,980,567	\$ 57,524,829	\$ 60,353,240	\$ 69,949,474	\$ 71,938,567	\$ 76,755,478	\$ 86,128,055	\$105,175,473	\$130,362,365
Local sources:										
Local & intermediate sources	100,004,638	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
Food service	2,474,277	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
Debt service	17,764,301	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
Capital projects	5,508,118	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
Total local sources	\$125,751,334	\$131,701,998	\$134,751,268	\$138,441,387	\$140,136,663	\$142,107,038	\$149,369,311	\$155,719,403	\$156,551,508	\$140,394,083
Total revenues	\$177,833,609	\$197,079,091	\$204,785,974	\$213,610,858	\$228,887,792	\$236,349,498	\$252,248,554	\$270,198,692	\$288,399,556	\$302,049,606

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)

Expenses	Fiscal Year				Fiscal Year					
	1999 ²	2000 ²	2001 ²	2002 ²	2003	2004	2005	2006	2007	2008
Governmental activities										
11 Instruction					\$ 151,720,835	\$ 133,489,497	\$ 137,871,663	\$ 140,965,033	\$ 148,395,516	\$ 162,448,414
12 Instructional resources & media services					4,651,601	4,262,714	4,438,065	4,196,788	4,229,238	4,697,079
13 Curriculum & staff development services					2,905,061	2,768,619	3,041,593	3,108,679	3,307,335	3,911,629
Total function 10	109,639,833	124,188,997	125,865,079	133,692,821	159,277,497	140,520,830	145,351,321	148,270,500	155,932,089	171,057,122
21 Instructional leadership					4,091,776	4,181,626	3,927,769	4,044,615	4,448,576	5,171,093
23 School leadership					13,160,646	13,445,689	13,934,237	14,771,684	15,638,048	16,627,903
Total function 20	13,767,255	15,042,416	16,318,098	15,914,685	17,252,422	17,627,315	17,862,006	18,816,299	20,086,624	21,798,996
31 Guidance, counseling, & evaluation services					8,751,742	8,976,635	9,197,470	9,218,760	9,805,805	10,584,700
32 Social work services					312,915	337,185	338,207	388,421	399,004	452,623
33 Health services					1,762,015	1,789,906	1,853,302	1,803,601	1,982,160	2,253,193
34 Student transportation					1,753,028	2,055,755	2,379,959	2,791,141	3,113,993	3,267,352
35 Food service					9,720,315	10,336,431	10,970,668	11,576,056	12,734,631	13,469,056
36 Extracurricular activities					3,318,132	3,293,191	3,390,310	3,508,333	3,960,786	4,618,842
Total function 30	19,711,891	22,273,651	21,844,659	22,966,703	25,618,147	26,789,103	28,129,916	29,286,312	31,996,379	34,645,766
41 General administration					6,726,117	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655
Total function 40	4,980,954	5,040,245	5,521,151	5,522,034	6,726,117	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655
51 Plant maintenance and operations					16,557,826	16,461,637	17,238,257	18,943,773	18,297,271	18,594,964
52 Security and monitoring services					1,482,338	1,501,233	1,483,529	1,563,207	1,707,830	2,243,275
53 Data processing services					2,347,326	2,473,285	4,516,994	3,827,566	3,362,101	2,944,091
Total function 50	16,394,317	17,986,825	20,254,631	19,400,321	20,387,490	20,436,155	23,238,780	24,334,546	23,367,202	23,782,330
61 Community services					708,822	1,008,516	800,270	735,436	849,700	1,089,717
Total function 60	99,621	33,427	170,105	306,114	708,822	1,008,516	800,270	735,436	849,700	1,089,717
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
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
Bond issuance costs and fees								810,321	919,403	813,384
Total function 70	19,904,486	21,939,166	22,828,836	20,817,213	26,525,473	29,312,854	31,830,824	32,969,280	35,438,747	41,298,977
81 Facilities acquisition/construction					54,932,374	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423
Total function 80	38,387,066	44,864,242	40,012,659	45,779,339	54,932,374	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423
95 Payments to JJAEP					66,504	112,540	98,414	162,003	121,135	166,095
97 Payments to TIF					535,425	-	-	-	-	498,713
Total function 90	-	-	547,891	818,673	601,929	112,540	98,414	162,003	121,135	664,808
Total expenditures	222,885,423	251,368,969	253,363,109	265,217,903	312,030,271	276,094,373	274,216,601	285,276,973	276,019,514	312,698,794
Prior Period Adjustment							948,669			
As restated	\$222,885,423	\$251,368,969	\$253,363,109	\$265,217,903	\$ 312,030,271	\$ 276,094,373	\$ 275,165,270	\$ 285,276,973	\$ 276,019,514	\$ 312,698,794
Debt service as a percentage of	10.8%	10.6%	10.7%	9.5%	10.3%	12.1%	12.5%	12.7%	12.9%	13.7%

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 1998 through 2002, therefore the detailed functional breakdown is not provided.
- ³ Principal and interest were not split for financial reporting in 1998, 1999, 2000, 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 Levy
1999	\$ 111,198,028	\$ 110,277,466	99.17%	\$ 851,884	\$ 529,057	\$ 111,658,407	100.41%
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%

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.

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				
1999	5,872,793,407	1,708,293,110	847,212,320	6,733,874,197	1.678	\$12,917,694,322	52.129%
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%

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 ³
1999	183,300	\$ 4,061,928	\$ 22,160	2.80%
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	-	-	-	-

Sources:

¹ City of Irving CAFR, 'Demographic and Economic Statistics' and the North Central Texas Council of Governments 2008 Population data was not available from the current City of Irving CAFR.

² City of Irving CAFR, 'Demographic and Economic Statistics.' 2008 Personal Income data was not available from the current City of Irving CAFR.

³ City of Irving CAFR, 'Demographic and Economic Statistics' and the Texas Workforce Commission Unemployment Rate data for 2008 was not available from the current City of Irving CAFR.

**IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

January, 2009	Department of Planning & Research releases 2009-2010 projected enrollment.	
January 30, 2009		Send out Special Project and Enhancement forms; Staffing and Supplemental Duty Pay Request forms; Maintenance Review forms; Public Budget Input forms (Due date March 6, 2009 to appropriate Assistant Superintendent).
February 17, 2009	(7:00 P.M. Regular Board Meeting) Finance Committee: 2009-2010 Budget Calendar draft presented to Finance Committee for input. Finance Committee: Discuss 2009-2010 budget format and parameters.	
February 18, 2009		General Principals Staff Meeting. Briefing on budget process for 2009-2010.
March 6, 2009		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 9, 2009	(7:00 P.M. Regular Board Meeting) Public Budget Input.	Budget Input forms disseminated to patrons through the March issue of "Inside IISD".
March 13, 2009		Assistant Superintendents: Due date for approved Staffing/Stipend Requests to Dr. Neil Dugger.
March 26, 2009		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 27, 2009		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). Assistant Superintendents: Due date for Special Project Requests, Enhancement Requests and Maintenance Review Requests to Budget Office.
March 30, 2009		Munis available for next year budget entry.
April 2-3, 2009		Budget Committee to meet to review Staffing/Stipend Requests, Special Projects Requests, Enhancement Requests and Maintenance Review Requests.
April 6, 2009	(7:00 P.M. Regular Board Meeting) Noon Work Session: Discuss Teacher Salary Schedules	Dr. Neil Dugger prepares for discussion teacher salary schedules.

**IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

April 20, 2009	(7:00 P.M. Regular Board Meeting) Public Budget Input Noon Work Session. Administration's Budget Forecast Presented. Consider adoption of 2009-2010 Teacher Salary Schedules.	Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus. Administration presents budget forecast. Dr. Neil Dugger prepares and presents salary schedules to be adopted by the Board.
May 1, 2009		Budget rolls in accounting for 1 st six weeks purchase order processing.
May 4, 2009	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session: Discuss Other Salary Schedules	Campus/Department: First day to enter 1 st six week purchase orders. Dr. Neil Dugger prepares for discussion other salary schedules.
May 18, 2009	(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	Administration presents First Budget Draft, proposed fiscal goals and program priorities for Board consideration. Administration presents new staffing requests and recommended additions to the 2009-2010 budget. Dr. Neil Dugger prepares and presents other salary schedules to be adopted by the Board. Campus/Department: Last day to enter budget
May 20, 2009		Receive preliminary values from DCAD.
June 5, 2009		Last day to enter 1 st six weeks purchase orders.
June 11-12, 2009		Administrative review of budgets.
June 15, 2009	(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 1 st six weeks.	Administration presents Second Budget Draft for Board Consideration. Administration prepares resolution to approve supplies and materials for First Six Week Purchase Orders.
June 16, 2009		First day to enter next year's purchase orders (mailed out after August 1 st).
July 20, 2009	(7:00 P.M. Regular Board Meeting) Noon Work Session. Board reviews Preliminary Budget Draft. Direct administration to prepare an Administrative Recommended Budget.	Administration presents Preliminary Budget Draft.

**IRVING INDEPENDENT SCHOOL DISTRICT
2009-2010 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

July 21, 2009		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 23, 2009		Receive certified tax roll.
August 3, 2009	(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 31, 2009 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 31, 2009 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 20, 2009		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).
August 28, 2009		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 31, 2009	(7:00 P.M. Regular Board Meeting) Public Meeting to Discuss Budget and Proposed Tax Rate.	
	Board approves Certified Tax Roll for 2009 and anticipated Collection Rate.	Tax Office prepares resolution and order approving 2009 Certified Tax Roll and resolution and order approving Anticipated Collection Rate.
August 31, 2009	ADOPTION OF 2009-2010 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 21, 2009	Approves Partial Tax Roll for 2009.	Tax Office prepares Partial Tax Roll for 2009 for Board Approval.