

OFFICIAL BUDGET

2014-2015

August 18, 2014

**IRVING
Independent School District**

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

Administration's Official Budget 2014-2015

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Date: August 18, 2014
Memo To: Dr. Jose Parra, Superintendent
From: Debbie Cabrera, Associate Superintendent-Business Services
Subject: 2014-2015 Official Budget

Introduction

The Official Budget for the 2014-2015 fiscal year is hereby presented to the Board of Trustee's for their approval at the August 18, 2014 Regular Board Meeting.

The General Operating Budget estimates revenues at \$287,073,955 and appropriations at \$288,119,869 which results in a use of fund balance of \$995,914 including other sources and uses. The ending fund balance is estimated at \$92,004,086 which represents a 31.9% fund balance. This represents an increase in revenues of \$13,296,053, and an increase in appropriations of \$13,777,175 over last year. This also represents an increase in revenue of \$2,290,037 since the Preliminary Recommended Budget.

The majority, or \$2,151,952 of the revenue increase since the Preliminary, is from the additional tax levy generated from the final Certified Property Tax Values. The Certified Values were originally estimated to increase some \$354 million, or 3.8% which was based on historically trends from the May Preliminary Roll to Final Certified Roll. The actual roll increased \$588 million or 6.2% over last year's Certified Values and will generate \$5,759,141 more in tax revenue than last year for the General Operating Fund and \$448,980 more for the Debt Service Fund.

Under current school law the local school board has the ability to raise the M&O (Maintenance and Operating) tax rate no more than 4 pennies and up to an additional 13 pennies over the \$1.00 compressed M&O tax rate, but only with voter approval. The current M&O tax rate is at the local capped rate of \$1.04 and will remain at that rate for next year. The administration does not anticipate the need to ask the voters for any additional pennies at this time.

While the M&O tax rate will remain the same as last year at \$1.04, the I&S (Interest and Sinking) tax rate will decrease three pennies to \$.395. Therefore a proposed total tax rate of \$1.435 is recommended to support this budget. The tax rate will need to be adopted by the Board as a separate action item after the Official Budget is approved this evening.

The Official Budget reflects a total increase in state funding of \$6,601,086 for the General Operating Fund for the second year of the state's biennium. The major sources of the increase are \$2,911,500 due to the increase in the Basic Allotment for the second year of the biennium and \$2,208,885 which will be one-time money to help offset the 1.5% increase in the employer TRS (Teacher Retirement System) contribution

next year. The remaining increase in state revenue comes from increased student ADA (Average Daily Attendance) of 350 and WADA (Weighted Average Daily Attendance) of 211 which is attributed to both the current year actual increase over budget and modest growth projected for next year.

The recommended appropriations budget in the Official Budget represents an increase of \$13,777,175 over last year's Official Budget. The majority of this increase can be attributed to a general pay increase (\$6.7 million), growth teachers and aides (\$1 million), additional staffing requests (including Board of Trustee's requested midyear addition of 23 Elementary record clerks and math/science stipend program increase) (\$4.4 million), increase in substitute budget (\$.8 million), TRS rate increase (\$2.2 million), TRS On-Behalf increase (\$1.4 million), special project decrease (\$3.3 million), and enhancements to the budget (\$3.6 million). Offsetting this \$16.9 million net increase is expected savings in the current year and next year's salaries and increased benefit costs of \$3.1 million.

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

The overall budget for the Debt Service Fund is decreased \$515,029 from last year even though the principal and interest debt payment will increase by \$585,569 for 2014-2015. This is due to the decrease next year in the fees/debt service contribution budgeted for potential outstanding bond refunding opportunities and callable debt. Because the district has no outstanding debt eligible to be paid off early next year this budget was reduced. The district has also issued all of the authorized bonds from the 2007 election so the debt service payments will stay relatively level for the foreseeable future and will actually start to decrease in 2025-2026 and should impact the tax rate favorably.

The Official Budget reflects a three penny decrease in the Interest & Sinking tax rate for next year which is currently set at 42.5 cents. The decrease in the tax rate to 39.5 cents is possible because of the increase in property tax values. Last year's value increase will result in a decrease of \$632,289 in state funding for existing debt (EDA) and the instructional facilities (IFA) allotments. With this year's property value increase next year's reduction in state aid could be double that amount for these three programs. The need to raise the I&S tax rate next year to compensate for the further loss in state aid will depend on whether property values will grow enough to make up the state loss with additional local tax revenues.

Tax Levy

The Certified Tax Roll was received from the Dallas Central Appraisal District's on July 23rd. The Certified Roll value of \$10,011,037,928 is \$587,766,873 more than last year and a 6.24% increase in the property values for the district. The Business Office is estimating a net taxable roll value of \$9,522,572,665 which is a \$553,763,514 increase over last year, or a 6.17% increase in the property values. Net taxable roll consists of

supplemental losses expected during the year, levy lost from the over-65 freeze, and delinquent taxes anticipated using a 98% collection rate.

Last year the Certified Taxable Values increased 3.61% over the prior year. This is our third year to experience an increase in values after three years of decreases. This value is about \$125 million short of restoring all of the value the district lost since the 2008-09 fiscal year.

A 1¢ tax rate yields a net levy of \$952,257. The Official Budget provides for a total tax rate of \$1.435 per \$100 of assessed valuation. This proposed rate is three pennies less than last year. The proposed tax rate would generate a total tax levy of \$136,648,918 which represents an increase in levy of \$5,759,141 for the Operating Fund and a decrease of \$503,277 for the Debt Service Fund. Approximately 72%, or \$99,034,756 of the proposed levy would be deposited in the Local Maintenance Fund; and 28%, or \$37,614,162, would be deposited in the Interest and Sinking Fund.

The proposed tax rate for 2014-2015 is summarized as follows:

	<u>2013-14</u>	<u>2014-15</u>	<u>Difference</u>
Local Maintenance	1.040	1.040	.00
Bonded Debt Service	<u>.425</u>	<u>.395</u>	<u>(.03)</u>
Total	1.465	1.435	(.03)

Tax Rate Limit

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

State Revenue

State Foundation and Available School Fund revenue in this budget draft is estimated at \$163,781,542. This is \$6,601,086 more than the 2013-2014 Official Budget. The primary reasons for this increase are the additional state revenue of \$90 per ADA provided for in SB 1 for the second year of the biennium as the Basic Allotment of \$4,950 increases to \$5,040 (\$2,911,500) and the one time contribution to offset the 1.5% increase in the TRS employer contribution (\$2,208,885). The Official Budget provides for a projected Average Daily Attendance (ADA) increase of 350 and Weighted Average Daily Attendance (WADA) increase of 211 over last year's budget.

Due to the prior year's increase in taxable values and resulting increase in local tax revenue, Tier I local share increases by \$1,838,702 over what it would have been. Without this increase in local values, state revenue would have been that much more. Under state funding formulas when property values increase in a district in the

subsequent year state funding decreases, what we commonly refer to as the “one year lag”.

Tier II revenue for 2014-2015 is estimated to be \$8,080,782, which represents an increase in funding over last year’s Official Budget of \$723,822. This projected increase is a result of a slight increase in the Tier II yield from \$59.97 to \$61.86. 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

A decrease next year for Tier III is estimated at \$632,289 for a total state contribution for the Debt Service Budget of \$10,269,115. This includes a decrease of \$626,177 for the Existing Debt Allotment and a decrease of \$6,112 for the Instructional Facilities Program. The state contributes a total of 21.5% of the total revenue generated for the Debt Service Fund which helps to manage our tax rate, as well as pay for the Principal and Interest on our outstanding debt for capital projects. As the wealth in the district increases and therefore our local share the state contribution decreases.

Fund Balance Availability

On September 1, 2013, the District began the fiscal year with a fund balance of \$96,838,779. The Business Office is estimating a year-end (August 31, 2014) fund balance of \$93,000,000, which is \$5,514,792 more than the Original Budget’s ending fund balance for 2013-2014, but a decrease of \$3,371,335 to the district’s fund balance reserve. A total of \$7,610,109 of the current fund balance is earmarked as either Nonspendable or Assigned and is therefore not available for any other public purpose.

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 otherwise noted. These budget factors are:

- | | |
|------------------------------------------------------------|-----------|
| ▪ Excellence Now Awards | \$25,000 |
| ▪ Maintenance Review (code compliance) | \$100,000 |
| ▪ Maintenance Review (increase \$100,000) | \$150,000 |
| ▪ Juvenile Justice Alternative Program (increase \$40,000) | \$140,000 |

Per Pupil Allocations

Dr. Whit Johnstone, Division Director of Planning and Research, has projected an increase in peak enrollment of 134 students over last year peak of 35,403, for a total peak enrollment of 35,537 students for the 2014-2015 school year. This represents an increase of 135 students over last year's budgeted peak enrollment of 35,402. This will increase the campus allocation by \$20,497.

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

Special Projects

Last year's Official Budget included department special projects of \$4,074,204 and \$66,839 for campuses. For the Official Budget department requests that will be funded are \$833,625 and \$0 for campus special projects, for a total of \$833,625. This is a total decrease from last year of \$3,307,418.

Because these are one-time expenditures they will make good use of the district's ample fund balance. Several of the campus and department special project requests totaling \$429,548 will be funded out of interest earnings or the BAB's federal subsidy from the 2007 Bond Funds to help preserve the district's operating fund. Also several of the requests made by both the departments and campuses are funded this summer out of remaining 2013-2014 growth funds to ensure delivery prior to the start of school.

Personnel/Payroll/Benefits

The Human Resource department is recommending the following positions be added to the budget for next year to accommodate increased enrollment of 135 students as projected by the Planning and Research Department: 4.5 regular education teachers, 3 special education teachers, 8 state compensatory education teachers, .5 elementary enrichment teachers, 1 middle school counselor, 2 elementary assistant principals, and 1 bilingual aide. A total of 2 career and technology teachers will be reduced for next year.

Since the First Budget Draft, 2 elementary campuses (Farine and T. Haley) were identified as needing to replace their Administrative Liaison position with Assistant Principals due to the high enrollment numbers which will cost \$60,000. Total growth needs at campuses will add \$1,028,052 to next year's budget for salary and benefits.

A beginning teacher's salary of \$51,000 is used with benefits of \$6,474 for a total of \$57,474. An aide is budgeted at \$22,762 with \$4,581 for benefits or \$27,710 per new position.

In addition to the new staff based on enrollment growth, at the Board of Trustee's request, 23 elementary record clerks were added during the current school year and the math/science stipend program was changed after the start of the year for an increase to next year's budget for \$650,000 and \$699,000 respectively. Additional requests for staffing for campuses and departments total \$3,091,298 and is included in the Official Budget.

Employer contribution for salaries subject to TRS will increase next year by 1.5% and will increase the benefits budget by \$2,200,000. This new expenditure will be reimbursed by the state but only for next year. In addition to this state mandated increase, benefits will increase \$1,193,321 next year due to current year actual costs exceeding budget. The majority of this increase is from an increase in health insurance participation assumed to be related to the Affordable Care Act.

The Official Budget includes a 3% pay raise off the salary schedule midpoint for all teachers and other professionals including those on the central office pay bands, and a 4% pay raise off the midpoint for all paraprofessional and classified employees. The teacher salary schedules incorporate this raise as the step increase. This will increase the budget \$6.75 million dollars. A few of the teacher steps are adjusted up to market for an additional cost of \$150,000 which is included in the overall increase.

Health Insurance / Worker's Compensation / Unemployment Compensation

The Official Budget includes a monthly district contribution of \$327 for health and life insurance which will remain the same for next year. Since joining the TRS Active Care plan three years ago, the district no longer has control over the health plan design or premium rates as we did when we were self-funded. The TRS Active Care Board met in June to determine the plan design and rates for next year.

While some of the rates, co-pays, and out of pocket maximums will increase next year one plan will remain at no cost for the employee only. To help supplement the changes for employees covered under the High Deductible Plan the district is adding a supplemental service that gives employees access to 24/7 telephone consultations and prescription services for their entire family related to common ailments. This will also be provided to all eligible employees that decline the district's insurance. The other three health plans offered by TRS-Active Care come with this service at no additional cost to the employee. This will increase the budget \$224,000 for the General Operating Fund. The cost of medicine prescribed through this service is the responsibility of the employee.

The district's combined contribution rate for worker's compensation and unemployment, based on actual claims for the first 8 months of the current fiscal year will remain the same for next year at 1% of salary, the split between worker's compensation and unemployment will be set in August based on claims through the summer months.

**IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 BUDGET FACTORS**

1.	\$9.52 billion adjusted net taxable value – A 6.2% or \$553.8 million increase is estimated over last year's net roll value. Levy yield at \$1.435 per \$100 - Operating increase \$5,759,141; Debt Service decrease \$503,277 from 2013-2014.	
2.	State Foundation increase of \$6,601,086 from 2013-2014.	
3.	A 1 cent rate yields a levy of \$952,257.	
4.	Tax rate of \$1.435 per \$100, M & O rate - \$1.04, I & S rate - \$.395	
	Operating increase	0 cents
	I&S decrease	3 cents
	Grand Total Tax Rate Decrease	3 cents
5.	Standard Budget Factors Maintained:	
	Excellence Now Award	\$25,000
	Maintenance Review—Code Compliance	\$100,000
	Maintenance Review	\$150,000
	Juvenile Justice Alternative Ed Program	\$140,000
6.	Estimated increase in enrollment – 134	\$20,497
	Per pupil allocation - Elementary \$82; Middle \$86; High \$105	
7.	Special Projects \$833,625-Decrease over prior year	(\$3,307,418)
8.	Salary Raise (Includes benefits)	\$6,750,000
9.	Growth FTE's (Includes benefits)	\$968,052
10.	23 Record Clerks and Math/Science Stipend Program Change	\$1,349,000
11.	Increase in Current Year Substitute Budget	\$800,000
12.	Department and Campus Enhancements	\$3,262,118
13.	Additional Staffing Requests	\$2,830,762
14.	Increase Employer TRS (1.5%)	\$2,200,000
15.	Increase in Current Year Benefits	\$1,193,321
16.	Payroll Savings in Current Year and Anticipated Next Year	(\$4,400,000)
	Total First Budget Draft Appropriation Increase	\$11,666,332

17. Additional Staffing Requests	\$260,536
18. Additional Enhancements	\$99,557
19. Adjust Savings Estimate Current Year Payroll	\$100,000
20. TRS On-Behalf (offset be revenue)	\$1,363,000
21. Growth Staff Elementary– 2 Admin. Liaisons to 2 Asst. Principals	\$60,000
22. Campus Activity Funds	(\$22,250)
Total Preliminary Recommended Budget Appropriation Increase	\$13,527,175
23. Additional Enhancements	\$250,000
Total Official Budget Appropriation Increase	\$13,777,175

IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 OFFICIAL BUDGET
AUGUST 18, 2014

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
OPERATING TAX RATE	\$ 1.040				
DEBT SERVICE TAX RATE	\$.395				
TOTAL TAX RATE	\$ 1.435				
ESTIMATED AVAILABLE FUND BALANCE	\$93,000,000	\$6,000,000	\$11,800,000	\$15,000,000	\$125,800,000
REVENUES					
Local & Intermediate Sources	\$106,798,052	\$2,726,000	\$36,580,053	\$20,000	\$146,124,105
State Program Revenues	\$176,749,903	\$116,578	\$10,269,115	\$0	\$187,135,596
Federal Program Revenues	\$3,526,000	\$18,400,000	\$0	\$729,889	\$22,655,889
TOTAL REVENUES	<u>\$287,073,955</u>	<u>\$21,242,578</u>	<u>\$46,849,168</u>	<u>\$749,889</u>	<u>\$355,915,590</u>
TOTAL AVAILABLE FUNDS	\$380,073,955	\$27,242,578	\$58,649,168	\$15,749,889	\$481,715,590
EXPENDITURES					
Instruction	\$180,101,844			\$10,999,889	\$191,101,733
Instructional Resources	\$4,594,188			\$600,000	\$5,194,188
Staff Development	\$5,835,471				\$5,835,471
Instructional Administration	\$4,271,751				\$4,271,751
School Administration	\$19,445,852				\$19,445,852
Counseling Services	\$14,707,651				\$14,707,651
Attendance Services	\$1,173,985				\$1,173,985
Health Services	\$2,738,064				\$2,738,064
Transportation Services	\$5,445,666				\$5,445,666
Food Services	\$395,521	\$19,823,035			\$20,218,556
Extra Curricular Services	\$5,636,426	\$511,873			\$6,148,299
General Administration	\$8,752,648				\$8,752,648
Maintenance	\$22,834,953	\$640,120		\$150,000	\$23,625,073
Security	\$3,580,575				\$3,580,575
Data Processing	\$4,612,368			\$2,000,000	\$6,612,368
Community Services	\$503,515				\$503,515
Debt Services			\$47,801,425		\$47,801,425
Construction				\$2,000,000	\$2,000,000
Intergovernmental Charges	\$3,489,391				\$3,489,391
TOTAL EXPENDITURES	<u>\$ 288,119,869</u>	<u>\$ 20,975,028</u>	<u>\$ 47,801,425</u>	<u>\$ 15,749,889</u>	<u>\$372,646,211</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$1,045,914)</u>	<u>\$267,550</u>	<u>(\$952,257)</u>	<u>(\$15,000,000)</u>	<u>(\$16,730,621)</u>
OTHER SOURCES (USES)	\$50,000				\$50,000
PROJECTED FUND BALANCE *	<u>\$92,004,086</u>	<u>\$6,267,550</u>	<u>\$10,847,743</u>	<u>\$0</u>	<u>\$109,119,379</u>
* FUND BALANCE %	31.9%	29.9%	22.7%	0.0%	29.3%

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

FISCAL YEAR END	FUND BALANCE AT YEAR-END	ACTUAL CHANGE FROM PREVIOUS FISCAL YEAR	PLANNED CHANGE FROM PREVIOUS FISCAL YEAR	AFB PERCENT OF ACTUAL EXPENDITURES	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE TO ACTUAL	ACTUAL EXPENDITURE % INCREASE
8-31-96	\$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	\$32,450,449	(\$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%	\$162,450,472	\$161,265,370	(\$1,195,102)	16.77%
8-31-01	\$38,034,548	\$1,117,589	(\$7,328,124)	22.90%	\$168,877,698	\$166,091,016	(\$2,786,682)	2.99%
8-31-02	\$37,990,947	(\$43,601) (\$476,401) ***	(\$6,057,334)	22.23%	\$172,659,743	\$170,913,489	(\$1,746,254)	2.90%
8-31-03	\$30,164,126	(\$6,289,553) (\$1,537,268) ***	(\$4,473,262)	16.78%	\$182,645,689	\$179,762,746	(\$2,882,943)	5.18%
8-31-04	\$32,904,251	\$2,740,125	(\$4,938,210)	18.82%	\$177,666,048	\$174,851,490	(\$2,814,558)	-2.73%
8-31-05	\$38,035,235	\$5,130,984	\$419,020	21.28%	\$181,909,320	\$183,227,298	\$1,317,978	4.79%
8-31-06	\$53,456,057	\$15,420,822	\$257,270	23.25%	\$188,613,447	\$191,186,584	\$2,573,137	4.34%
8-31-07	\$67,779,716	\$16,369,826 (\$2,046,167) ***	\$1,427,689	33.96%	\$206,429,052	\$199,587,657	\$6,841,395	4.39%
8-31-08	\$75,622,972	\$7,843,256	(\$1,774,416)	35.60%	\$217,525,492	\$212,397,290	\$5,128,202	6.42%
8-31-09	\$80,504,528	\$4,881,556	(\$5,810,462)	35.50%	\$227,342,711	\$226,761,389	\$581,322	6.76%
8-31-10	\$77,086,023	(\$3,418,506)	(\$7,092,321)	31.33%	\$243,756,267	\$246,064,350 *	(\$2,308,083)	8.51%
8-31-11	\$79,417,365	\$2,331,342	(\$6,516,840)	31.65%	\$256,101,303	\$250,936,023 *	\$5,165,280	1.96%
8-31-12	\$85,467,444	\$6,050,079	\$1,671,209	34.21%	\$242,011,759	\$249,831,963 **	(\$7,820,224)	-0.44%
8-31-13 (PROJECTED)	\$96,838,779	\$11,371,335	\$1,212,797	37.57%	\$254,331,445	\$257,769,548	(\$3,438,103)	3.18%
8-31-14	\$93,000,000	(\$3,838,779)	(\$514,792)	33.57%	\$274,342,694	\$277,042,694	(\$2,700,000)	7.87%
8-31-15	\$92,004,066	(\$985,914)	(\$995,914)	31.93%	\$288,119,869	\$0	\$0	5.02%

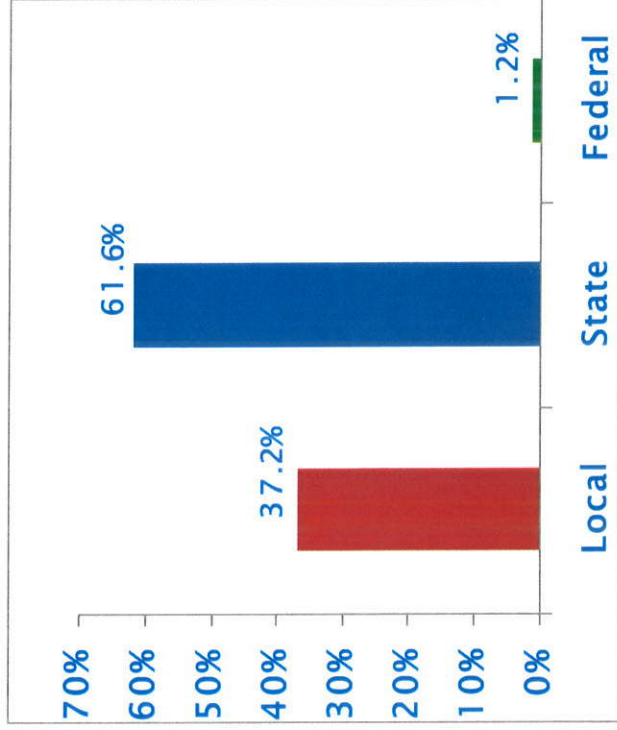
* Includes ARRA Stabilization Funds accounted for in Fund 266

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

*** Transferred to/from Internal Service Fund

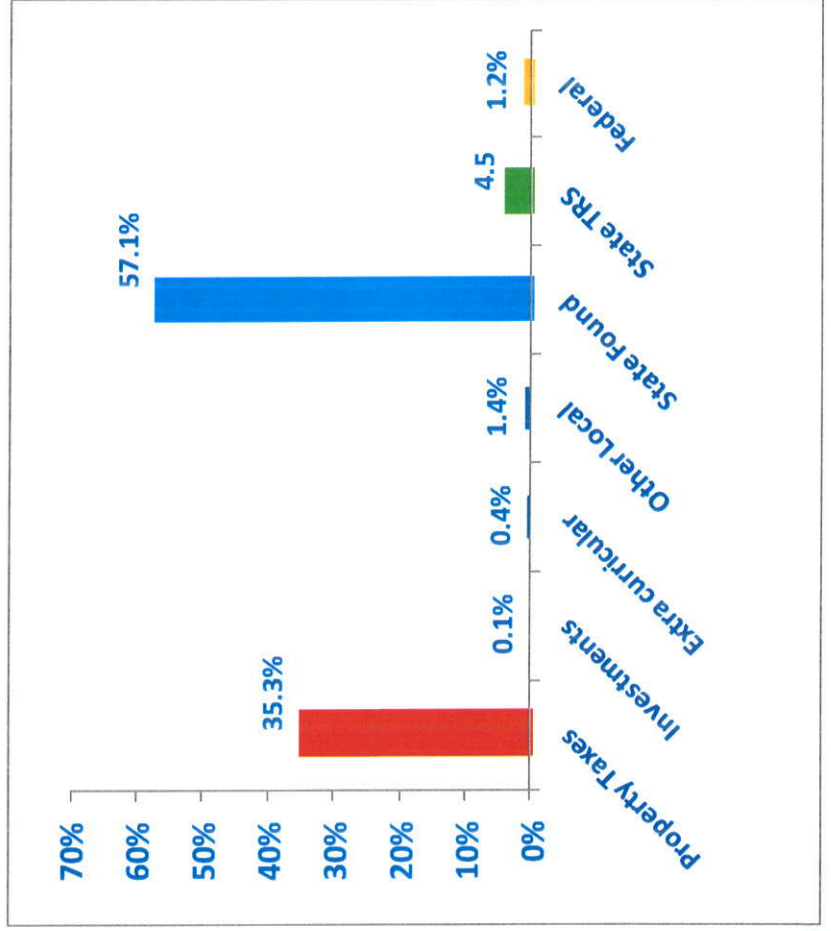
GENERAL OPERATING FUND REVENUE - BY SOURCE

▶ Local	\$106,798,052
▶ State	\$176,749,903
▶ Federal	<u>\$3,526,000</u>
Total Revenue	\$287,073,955



GENERAL OPERATING FUND REVENUE – DETAILED BY SOURCE

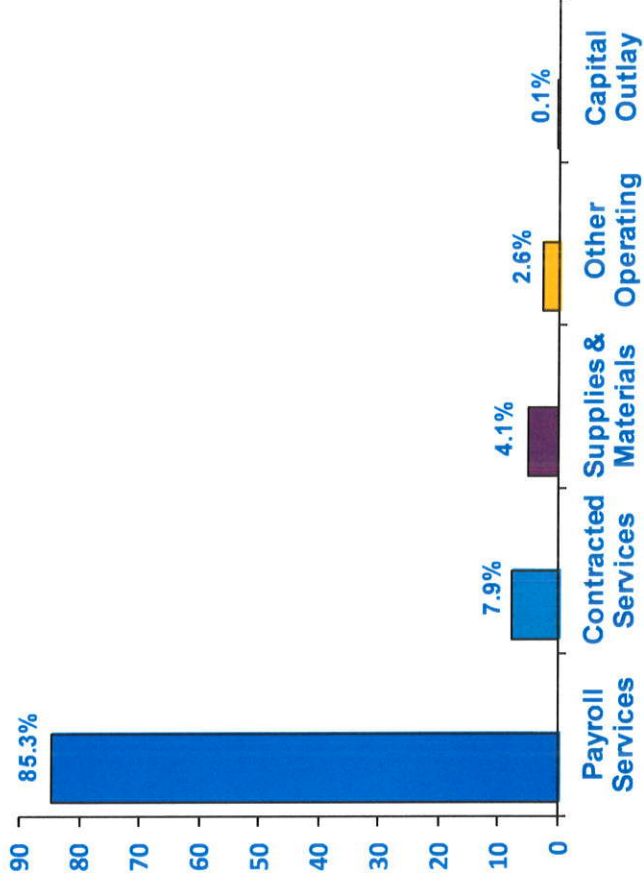
▶ Local – Property Taxes	\$101,203,381	
▶ Local – Investments	\$244,500	
▶ Local – Extracurricular	\$1,262,660	
▶ Local – Other	\$4,087,511	
▶ State – Found./Per Cap	\$163,796,542	
▶ State – TRS / Other	\$12,953,361	
▶ Federal	<u>\$3,526,000</u>	
Total Revenue	\$287,073,955	



GENERAL OPERATING FUND EXPENDITURES BY OBJECT

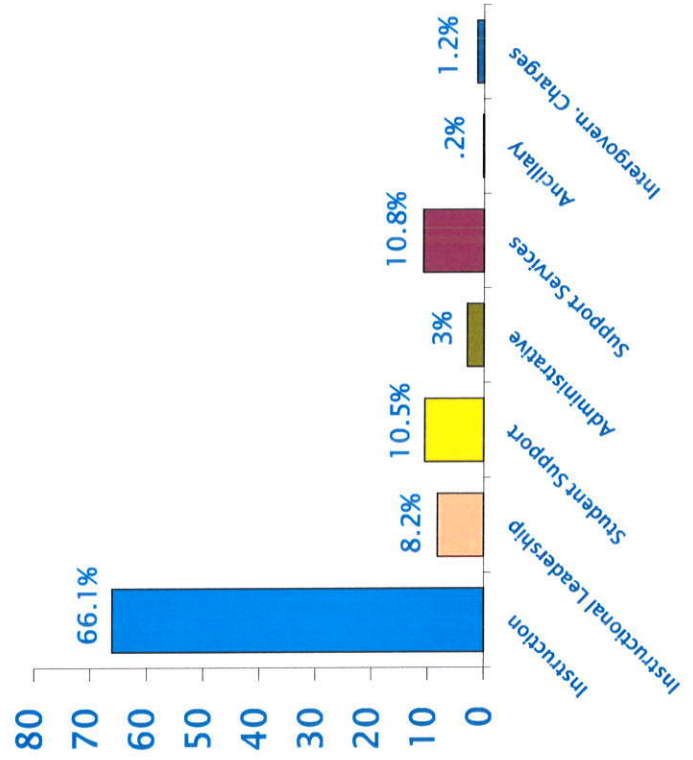
▶ Payroll Services	\$245,714,434
▶ Contracted Services	\$22,858,318
▶ Supplies & Materials	\$11,847,415
▶ Other Operating	\$7,439,002
▶ Capital Outlay	<u>\$260,700</u>

Total Expenditures \$288,119,869



GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

▶ Instruction	\$190,531,503
▶ Instructional Leadership	\$23,717,603
▶ Student Support Services	\$30,097,313
▶ Administrative	\$8,752,648
▶ Support Services	\$31,027,896
▶ Ancillary Services	\$503,515
▶ Intergovernmental Charges	\$3,489,391
Total Expenditures	\$288,119,869



**IRVING INDEPENDENT SCHOOL DISTRICT
ANALYSIS - ASSESSED VALUES AND TAX REVENUE
2014-2015 OFFICIAL BUDGET**

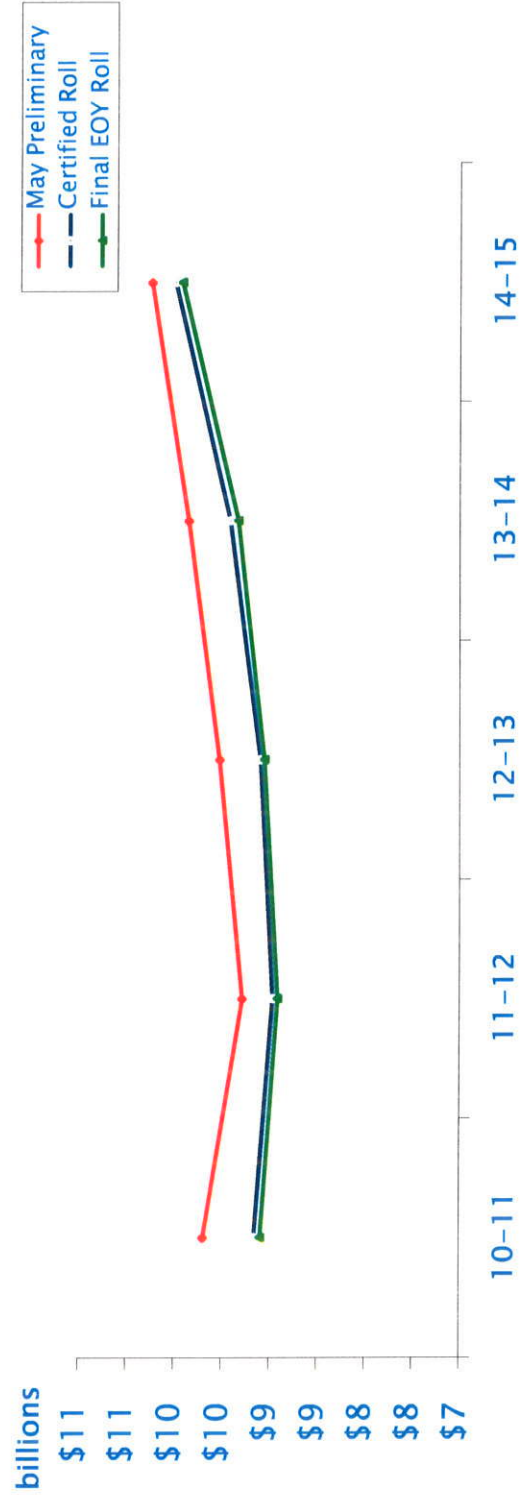
	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>BUDGET</u>	<u>2014-15</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>	
SECTION I						
DCAD CERTIFIED ROLL	\$8,971,398,639	\$9,095,092,708	\$9,423,271,055	\$10,011,037,928	\$587,766,873	6.24%
NET SUPPLEMENTAL ROLL CHANGES	(\$54,240,337)	(\$35,033,299)	(\$40,000,000)	(\$80,000,000)	(\$40,000,000)	
ASSESSED VALUES						
GROSS TAXABLE VALUE	\$8,917,158,302	\$9,060,059,409	\$9,383,271,055	\$9,931,037,928	\$547,766,873	5.84%
LESS FROZEN VALUES	(\$273,800,273)	(\$213,054,808)	(\$226,796,482)	(\$209,844,504)	\$16,951,978	
LESS ESTIMATED DEL. TAXES	<u>(\$175,530,370)</u>	<u>(\$138,625,274)</u>	<u>(\$187,665,421)</u>	<u>(\$198,620,759)</u>	<u>(\$10,955,337)</u>	
NET TAXABLE VALUE	\$8,467,827,659	\$8,708,379,327	\$8,968,809,152	\$9,522,572,665	\$553,763,514	6.17%
LOCAL REVENUE						
LOCAL MAINTENANCE TAX	\$89,708,221	\$90,567,145	\$93,275,615	\$99,034,756	\$5,759,141	6.17%
DEBT SERVICE TAX	\$36,642,125	\$37,010,612	\$38,117,439	\$37,614,162	(\$503,277)	-1.32%
TOTAL CURRENT YEAR LEVY	<u>\$126,350,346</u>	<u>\$127,577,757</u>	<u>\$131,393,054</u>	<u>\$136,648,918</u>	<u>\$5,255,864</u>	4.00%
TIF TAXES INCLUDED IN LEVY						
	\$1,742,264	\$2,303,594	\$3,800,000	\$2,800,000	(\$1,000,000)	-26.32%
\$.01 TAX RATE YIELD	\$846,783	\$870,838	\$896,881	\$952,257	\$55,376	6.17%
PEAK ENROLLMENT	34,851	35,114	35,402	35,537	135	0.38%
NET TAXABLE VALUE PER PUPIL	\$242,972	\$248,003	\$253,342	\$267,962	\$14,620	5.77%
WEALTH PER WADA	\$204,544	\$193,226	\$191,849	\$195,024	\$3,174	1.65%
SECTION II						
TAX RATE						
LOCAL MAINTENANCE FUND	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$0.0000	
DEBT SERVICE FUND	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.3950</u>	<u>(\$0.0300)</u>	
TOTAL IISD TAX RATE	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$1.4350</u></u>	<u><u>(\$0.0300)</u></u>	
WADA PER LOCAL MAINTENANCE	\$2,063	\$2,090	\$2,024	\$2,193	\$169	
WADA STATE & LOCAL MAINTENANCE	\$5,042	\$5,042	\$4,775	\$5,330	\$555	

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

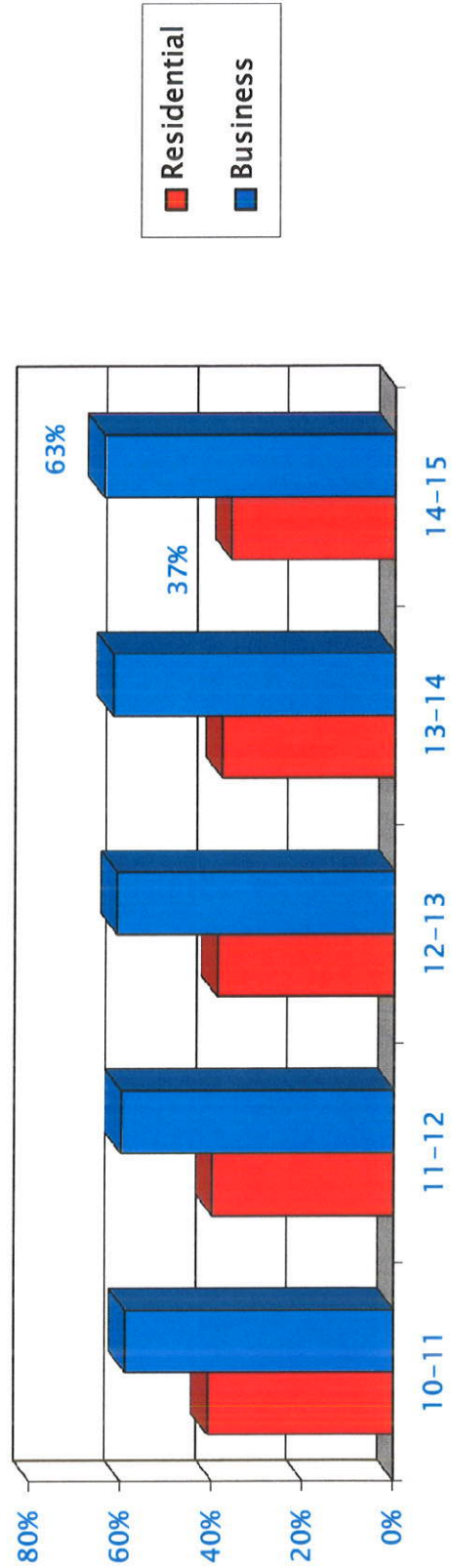
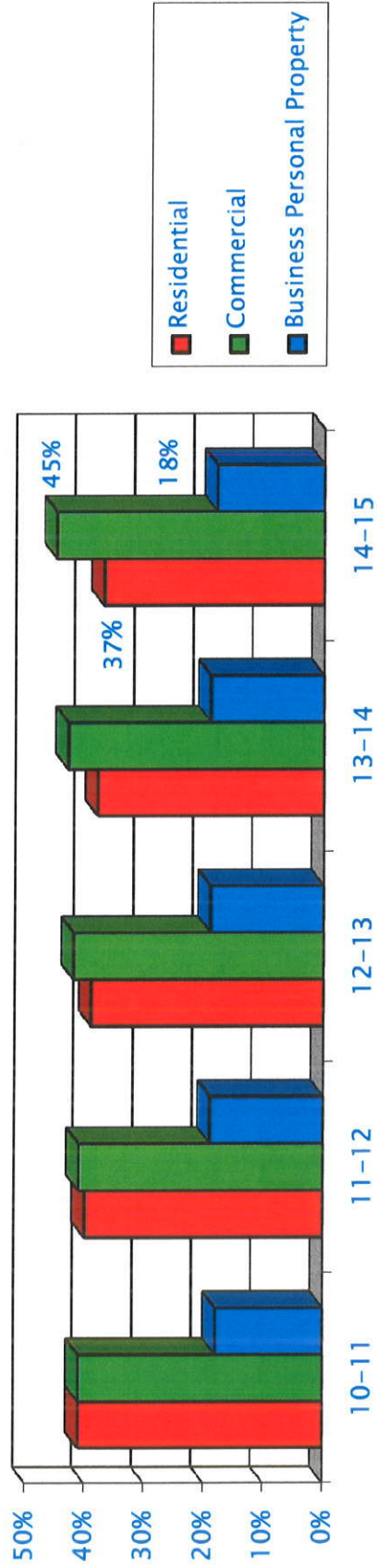
	<u>2009-10</u>	<u>% Chg</u>	<u>2010-11</u>	<u>% Chg</u>	<u>2011-12</u>	<u>% Chg</u>	<u>2012-13</u>	<u>% Chg</u>	<u>2013-14</u>	<u>% Chg</u>	<u>2014-15</u>	<u>% Chg</u>
April DCAD Letter	\$ 9,691,808,818		\$ 9,202,276,620	-0.0505	\$ 9,388,946,101	2.0%	\$ 9,732,628,963	2.0%	\$ 10,345,961,661	6.3%	\$ 613,332,718	
May Preliminary Tax Roll	\$ 10,158,278,697	-6.3%	\$ 9,702,452,146	-4.5%	\$ 9,294,675,906	-4.2%	\$ 9,526,653,773	2.5%	\$ 9,856,752,819	2.5%	\$ 10,248,631,604	4.0%
Residential	\$ 3,910,441,850	-1.8%	\$ 3,805,105,637	-2.7%	\$ 3,715,714,944	-2.3%	\$ 3,565,409,841	-4.0%	\$ 3,554,623,419	-4.0%	\$ 3,706,784,666	4.3%
Commercial	\$ 4,429,032,292	-11.3%	\$ 4,103,041,868	-7.4%	\$ 3,797,199,818	-7.5%	\$ 4,107,149,691	8.2%	\$ 4,429,947,036	8.2%	\$ 4,607,549,908	4.0%
Business Personal Prpty	\$ 1,818,804,555	-2.8%	\$ 1,794,304,641	-1.3%	\$ 1,781,761,444	-0.7%	\$ 1,854,094,241	4.1%	\$ 1,872,182,364	4.1%	\$ 1,934,287,040	3.3%
Certified Original Tax Roll	\$ 9,670,388,426	-4.6%	\$ 9,162,488,657	-5.3%	\$ 8,971,398,639	-2.1%	\$ 9,095,092,708	1.4%	\$ 9,423,271,055	1.4%	\$ 10,011,037,928	6.2%
Residential	\$ 3,839,795,832	-1.9%	\$ 3,759,662,355	-2.6%	\$ 3,678,272,244	-2.2%	\$ 3,539,594,141	-3.8%	\$ 3,536,980,423	-3.8%	\$ 3,690,625,616	4.3%
Commercial	\$ 4,066,752,461	-8.2%	\$ 3,733,991,404	-8.2%	\$ 3,591,172,428	-3.8%	\$ 3,830,510,526	6.7%	\$ 4,064,363,287	6.7%	\$ 4,468,192,603	9.9%
Business Personal Prpty	\$ 1,743,840,133	-1.6%	\$ 1,668,834,898	-4.3%	\$ 1,701,953,967	2.0%	\$ 1,724,988,041	1.4%	\$ 1,821,927,345	1.4%	\$ 1,852,219,709	1.7%
Roll Change - April Letter to Certified				-5.5%		-2.5%		-3.1%		-3.2%		-3.2%
Roll Change - May Est to Certified		-4.8%		-5.6%		-3.5%		-4.5%		-4.4%		-2.3%
Net Supplemental Roll chgs												
Residential	(\$ 147,351,726)		(\$ 116,794,845)		(\$ 54,240,337)		(\$ 35,033,299)		(\$ 115,425,795)		(\$ 80,000,000)	
Commercial	(\$ 15,249,166)		(\$ 128,211,981)		(\$ 11,435,065)		(\$ 11,245,665)		(\$ 7,376,267)			
Business Personal Prpty	(\$ 138,478,258)		(\$ 2,200,606)		(\$ 50,965,902)		(\$ 53,229,154)		(\$ 88,258,038)		(\$ 19,791,490)	
	\$ 6,375,698		\$ 13,617,742		\$ 8,160,630		\$ 29,441,520		\$ 19,791,490		\$ 1,934,287,040	
Final EOY Tax Roll	\$ 9,523,036,700	-4.6%	\$ 9,045,693,812	-5.0%	\$ 8,917,156,302	-1.4%	\$ 9,060,059,409	1.8%	\$ 9,307,845,260	1.8%	\$ 9,931,037,928	6.7%
Residential	\$ 3,844,546,666		\$ 3,631,450,374		\$ 3,666,837,179		\$ 3,528,348,476		\$ 3,529,604,156		\$ 3,706,784,666	
Commercial	\$ 3,928,274,203		\$ 3,731,790,798		\$ 3,540,206,526		\$ 3,777,281,372		\$ 3,976,105,249		\$ 4,607,549,908	
Business Personal Prpty	\$ 1,750,215,831		\$ 1,682,452,640		\$ 1,710,114,597		\$ 1,754,429,561		\$ 1,802,135,855		\$ 1,934,287,040	
Change in Tax Roll From Certified to Final		-1.524%		-1.275%		-0.605%		-0.238%		-1.226%		-0.799%

TAXABLE ASSESSED VALUATION

	<u>Certified Roll</u>	<u>Change</u>	<u>% Change</u>
2010-11	\$9,162,488,657	(\$507,899,769)	(5.3%)
2011-12	\$8,971,398,639	(\$191,090,018)	(2.1%)
2012-13	\$9,095,092,708	\$123,694,069	1.4%
2013-14	\$9,423,271,055	\$328,178,347	3.6%
2014-15	\$10,011,037,928	\$587,766,873	6.2%



COMPOSITION OF CERTIFIED TAX ROLL



TAX RATE CALCULATIONS

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

ASSESSED VALUE	TAXABLE VALUE	2013-14 TAXES AT: 1.465	2014-15 TAXES AT: 1.435	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
\$ 200,000	\$ 185,000	\$ 2,710	\$ 2,655	\$ (56)	\$ (4.63)
\$ 150,000	\$ 135,000	\$ 1,978	\$ 1,937	\$ (41)	\$ (3.38)
* \$ 131,115	\$ 116,115	\$ 1,701	\$ 1,666	\$ (35)	\$ (2.90)
** \$ 126,170	\$ 111,170	\$ 1,629	\$ 1,595	\$ (33)	\$ (2.78)
\$ 120,000	\$ 105,000	\$ 1,538	\$ 1,507	\$ (32)	\$ (2.63)
\$ 95,000	\$ 80,000	\$ 1,172	\$ 1,148	\$ (24)	\$ (2.00)

* DCAD Average Home Value this year

** DCAD Average Home Value last year

CALCULATION OF TAXABLE VALUE - EXAMPLE

\$ 131,115	ASSESSED VALUE OF AVERAGE HOME IN IISD
\$ (15,000)	STATE EXEMPTION
<u>\$ 116,115</u>	TAXABLE VALUE

CALCULATION OF TAXES - EXAMPLE

TAX CALCULATION AT CURRENT TAX RATE OF \$1.465

\$ 116,115	TAXABLE VALUE OF \$131,115 AVERAGE HOME
<u>1.465</u>	CURRENT TAX RATE PER \$100
\$ 1,701	CURRENT TAXES

TAX CALCULATION AT CURRENT TAX RATE OF \$1.435

\$ 116,115	TAXABLE VALUE OF \$131,115 AVERAGE HOME
<u>1.435</u>	PROPOSED TAX RATE PER \$100
\$ 1,666	PROPOSED TAXES

The difference in taxes for last year's average home compared to this year is an increase of \$37.

IRVING INDEPENDENT SCHOOL DISTRICT
Fifteen Year Tax Rate History

School Year	Local Maintenance (Operating)	Debt Service	Total	Peak Enrollment
2000-01	1.480	0.2150	1.6950	29,108
2001-02	1.495	0.2000	1.6950	30,393
2002-03	1.500	0.2706	1.7706	30,975
2003-04	1.500	0.3150	1.8150	31,423
2004-05	1.500	0.3370	1.8370	32,143
2005-06	1.500	0.3140	1.8140	32,836
2006-07	1.330 (HB1)	0.3140	1.6440	33,124
2007-08	1.000 (HB1)	0.3485	1.3485	33,189
2008-09	1.020	0.3710	1.3910	33,223
2009-10	1.020	0.4050	1.4250	33,798
2010-11	1.040	0.4250	1.4650	34,289
2011-12	1.040	0.4250	1.4650	34,851
2012-13	1.040	0.4250	1.4650	35,114
2013-14	1.040	0.4250	1.4650	35,403
2014-15	1.040	0.3950	1.4350	35,537

Over the course of the last fifteen (15) tax years the Irving ISD Board of Trustees has lowered the total tax rate four times, held it steady four and had to increase it six times (to a high of 1.8370 in 2004-05) while simultaneously gaining 6,429 new students.

The 2014-15 tax rate of \$1.435 is the fourth lowest tax rate for the district since 2000-01. This is the fifth year since the adoption of HB1 in the 2006-07 school year that the district is using all 4 local option pennies for the Local Maintenance (Operating) tax rate.

2014 Rollback Tax Rate Worksheet Copy of Irving ISD

Date: 08/12/2014

25. Maintenance and operations (M&O) rate. Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	\$1.500/\$100
26. Multiply line 25 times 0.6667	\$1.0001/\$100
27. 2014 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.040/\$100
28. Total 2014 debt to be paid with property taxes. "Debt" means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses A. Debt also includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. B. If using unencumbered funds, subtract unencumbered fund amount used from total debt. C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. D. Total: Subtract B and C from A.	\$47,801,425 \$3,081,017 \$10,269,115 \$34,451,293
29. Certified 2013 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2014 debt. Subtract line 29 from line 28D.	\$34,451,293
31. Certified 2014 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
32. 2014 debt adjusted for collections. Divide line 30 by line 31.	\$34,451,293
33. Enter the 2014 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2014 taxes that will be deposited into the tax increment fund.	\$492,406,622
34. 2014 total taxable value. Subtract line 33 from line 18.	\$8,721,846,302
35. 2014 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$0.395/\$100
36. 2014 rollback tax rate. Adds lines 27 and 35.	\$1.435/\$100

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Irving ISD will hold a public meeting at 7:00 PM, August 18, 2014 in Irving ISD Administration Building, 2621 W Airport Fwy, Irving, Texas 75062. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

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

Maintenance Tax	\$1.040/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.405/\$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	4.93 % increase
Debt Service	-1.07 % decrease
Total expenditures	4.03 % increase

Total Appraised Value and Total Taxable Value

(as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$11,164,184,800	\$11,789,464,100
Total appraised value* of new property**	\$73,786,402	\$173,113,754
Total taxable value*** of all property	\$9,423,271,055	\$10,011,037,928
Total taxable value*** of new property**	\$71,141,433	\$171,441,664

*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* \$923,102,250

*Outstanding Principal and Interest.

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	\$1.040	\$0.425*	\$1.465	\$3,946	\$5,165
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.000	\$0.393*	\$1.393	\$3,936	\$5,181
Proposed Rate	\$1.040	\$0.405*	\$1.445	\$4,045	\$5,225

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$126,170	\$131,115
Average Taxable Value of Residences	\$111,170	\$116,115
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.465	\$1.445
Taxes Due on Average Residence	\$1,628.64	\$1,677.86
Increase (Decrease) in Taxes		\$49.22

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 \$1.445. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.445.

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)	\$93,000,000
Interest & Sinking Fund Balance(s)	\$11,800,000

IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2014-2015 OFFICIAL BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 EST. ACTUAL	2013-14 BUDGET	2014-15 BUDGET	CHANGE IN STATE FUNDING
PUPIL IN ADA						
REGULAR EDUCATION	29,396,866	29,727,436	29,992,215	29,678,338	30,058,472	380
SPECIAL EDUCATION	663,345	636,780	632,017	663,345	632,017	(31)
CAREER & TECHNOLOGY	2,008,317	1,971,863	2,009,511	2,008,317	2,009,511	1
TOTAL REFINED ADA	32,068,528	32,336,079	32,633,743	32,350,000	32,700,000	350
WADA	42,041	44,282	45,163	44,946	45,157	211
COMPTROLLER'S VALUE	\$8,599,221,608	\$8,556,450,668	\$8,622,855,397	\$8,622,855,397	\$8,806,725,558	183,870,161
REGULAR PROGRAM COST						
REGULAR BLOCK GRANT	\$142,290,011	\$152,627,196	\$163,217,634	\$161,852,112	\$166,553,993	\$4,701,881
SPECIAL PROGRAM COSTS						
SPECIAL EDUCATION	\$15,982,589	\$15,215,467	\$15,255,341	\$15,809,590	\$15,534,685	(\$274,905)
CAREER & TECHNOLOGY EDUCATION	\$14,225,435	\$13,961,647	\$14,778,274	\$14,507,068	\$15,046,846	\$539,778
GIFTED & TALENTED	\$1,003,780	\$1,012,190	\$1,061,688	\$1,052,030	\$1,083,275	\$31,245
COMPENSATORY EDUCATION	\$29,733,870	\$31,521,328	\$33,067,001	\$32,882,930	\$33,269,599	\$386,669
BILINGUAL EDUCATION	\$6,471,891	\$6,550,812	\$6,658,922	\$6,804,011	\$6,780,060	(\$23,951)
HIGH SCHOOL ALLOTMENT	\$2,350,772	\$2,379,520	\$2,434,685	\$2,392,500	\$2,434,685	\$42,185
TOTAL SPECIAL COSTS	\$69,788,337	\$70,640,964	\$73,255,911	\$73,448,129	\$74,149,150	\$701,021
TOTAL FOUNDATION COSTS	\$212,058,348	\$223,268,160	\$236,473,545	\$235,300,241	\$240,703,143	\$5,402,902
LESS LOCAL SHARE	\$85,992,216	\$86,362,424	\$86,228,554	\$86,228,554	\$88,067,256	\$1,838,702
TOTAL TIER I STATE AID	\$126,066,132	\$136,905,736	\$150,244,991	\$149,071,687	\$152,635,887	\$3,564,200
OTHER STATE AID:						
TIER II	\$6,536,223	\$7,134,957	\$7,512,319	\$7,356,960	\$8,080,782	\$723,822
HB1 ALLOTMENTS	\$2,764,292	\$799,376	\$856,517	\$751,809	\$3,064,873	\$2,313,064
TOTAL OTHER STATE AID	\$9,300,515	\$7,934,333	\$8,368,836	\$8,108,769	\$11,145,655	\$3,036,886
TOTAL STATE FOUNDATION	\$135,366,647	\$144,840,069	\$158,613,827	\$157,180,456	\$163,781,542	\$6,601,086
FOUNDATION REVENUE	\$127,438,431	\$130,590,951	\$150,331,749	\$149,096,855	\$155,362,036	\$6,265,181
AVAILABLE SCHOOL FUND	\$7,928,216	\$15,047,035	\$8,282,078	\$8,083,601	\$8,419,506	\$335,905
SUB TOTAL STATE AID	\$135,366,647	\$145,637,986	\$158,613,827	\$157,180,456	\$163,781,542	\$6,601,086
WADA PER PUPIL	\$3,220	\$3,289	\$3,512	\$3,497	\$3,627	\$130
ADA PER PUPIL	\$4,221	\$4,504	\$4,860	\$4,859	\$5,009	\$150
TIER III						
INSTRUCTIONAL FACILITIES ALLOTMENT	\$3,485,678	\$3,431,917	\$3,550,984	\$3,346,462	\$3,340,350	(\$6,112)
EXISTING DEBT ALLOTMENT (EDA)	\$7,124,474	\$7,245,924	\$7,676,100	\$7,554,942	\$6,928,765	(\$626,177)
TOTAL TIER III STATE AID	\$10,610,152	\$10,677,841	\$11,227,084	\$10,901,404	\$10,269,115	(\$632,289)
GRAND TOTAL STATE AID	\$145,976,799	\$156,315,827	\$169,840,911	\$168,081,860	\$174,050,657	\$5,968,797

2014-15 Summary of Finances - IRVING ISD

Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	32,700.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	30,058.472
3.	Special Education FTEs	632.017
4.	Career & Technology FTEs	2,009.511
5.	Advanced Career & Technology FTEs	300.000
6.	High School ADA	8,853.400
7.	Weighted ADA (WADA)	45,157.204
8.	Prior Year Refined ADA	32,633.743
9.	Texas School for the Blind and Visually Impaired ADA	2.000
10.	Texas School for the Deaf ADA	1.59
Staff		
11.	Full-time Staff (not MSS)	1,662
12.	Part-time Staff (not MSS)	160.5
Property Values		
13.	2014 (current tax year) Locally Certified Property Value	Not Needed
14.	2013 (prior tax year) State Certified Property Value ("T2" value)	\$ 8,806,725,558
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	\$1.50
16.	2014 (current tax year) Compressed M&O Tax Rate	\$1.00
17.	Average Tax Collection Rate	Not Needed
18.	2014-15 (current tax year) M&O Tax Rate	\$1.04
19.	2014-15 (current year) M&O Tax Collections	\$96,734,756
20.	2014-15 (current year) I&S Tax Collections	\$38,566,419
21.	2014-15 Total Tax Collections	\$135,301,175
22.	2014-15 (current year) Total Tax Levy	\$ 137,601,175
Funding Components		
23.	Adjusted Allotment	\$5,541
24.	Revenue at Compressed Rate (RACR) per WADA	5,404.631
25.	Cost of Education Index (CEI)	1.140
26.	Adjusted CEI	1.140
27.	Per Capita Rate	\$ 258
Tier I Allotments		
Program Intent Codes - Allotments		
28.	11-Regular Program Allotment	\$166,553,993
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$15,534,685
30.	22-Career & Technology Allotment (Spend 58%)	\$15,046,846
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$1,083,275
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$33,269,599
33.	25-Bilingual Education Allotment (Spend 52%)	\$6,780,060
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$0
37.	31-High School Allotment	\$2,434,685
38.	Total Cost of Tier I	\$240,703,143
39.	Less: Local Fund Assignment	\$88,067,256
40.	State Share of Tier I	\$152,635,887
41.	Per Capita Distribution from the Available School Fund (ASF)	\$8,419,506

Foundation School Program (FSP) State		
Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$152,635,887
43.	Tier II State Aid	\$8,080,782
44.	Other Programs	\$3,064,873
45.	Less: Total Available School Fund (\$258 * Prior Year ADA)	(\$8,419,506)
46.	Total FSP Operating Fund	\$155,362,036
State Aid by Funding Source		
Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund	\$155,362,036
48.	199/5811 - Available School Fund	\$8,419,506
49.	599/5829 - Existing Debt Allotment (EDA)	\$6,928,765
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	\$3,340,350
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0
52.	TOTAL 2014-15 FSP/ASF STATE AID	\$174,050,657

FSP Allocations and Adjustments Report

ADDITIONAL INFO: (Not on TEA's Summary of Finances)	
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:	
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)	\$163,781,542
M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$93,014,188
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)	\$3,720,568
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	\$0
Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$0
2014-15 TOTAL STATE/LOCAL M&O REVENUE	\$260,516,298
Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0

STAFFING AND SUPPLEMENTAL DUTY PAY
 2014-2015 Official Budget
 SUPERINTENDENT'S DIVISION

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
	Graphics & Website Coordinator: The Communications Department will retain graphic services and assist with new website design and roll out. Repurpose Graphic Services Manager position from pay grade 1 to 2.		1.00	LOCAL	\$62,000	\$6,630
Superintendent	Sub-total		1.00		\$62,000	\$6,630
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Superintendent	NONE					
	Sub-total		0.00		\$0	\$0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Superintendent	NONE					
	Sub-total		0.00		\$0	\$0
	Grand Total		1.00		\$62,000	\$6,630

STAFFING AND SUPPLEMENTAL DUTY PAY
 2014-2015 Official Budget
 BUSINESS FINANCE DIVISION

POSITION		DIVISION	UNITS	FUNDING	ESTIMATED	ESTIMATED
NEW PERSONNEL UNIT REQUESTS		PRIORITY		SOURCE	COST (Includes	LOCAL COST
	UNIT REQUESTS				Benefits)	
Business/Finance	NONE					
Purchasing	NONE					
	Sub-total		0.00		\$0	\$0
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Business/Finance	NONE					
Purchasing	NONE					
	Sub-total		0.00		\$0	\$0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Business/Finance	NONE					
Purchasing	NONE					
	Sub-total		0.00		\$0	\$0
	Grand Total		0.00		\$0	\$0

STAFFING AND SUPPLEMENTAL DUTY PAY
 2014-2015 Official Budget
 ADMINISTRATION AND H.R. DIVISION

POSITION		DIVISION	UNITS	FUNDING	ESTIMATED	ESTIMATED
NEW PERSONNEL UNIT REQUESTS		PRIORITY		SOURCE	COST (Includes	LOCAL COST
					Benefits)	
Human Resources	NONE					
Benefits	NONE					
	Sub-total		0.00		\$0	\$0
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Human Resources	NONE					
Benefits	NONE					
	Sub-total		0.00		\$0	\$0
CHANGES IN SALARY, BENEFITS AND/OR FUNDING SOURCE REQUESTS						
	Change Manager, Compensation and Benefits to Director, Compensation, Benefits, and HR Systems : Restructure of HR department will result in additional duties and supervision of 2 professional employees and 3 paraprofessionals. Pay grade 6 to 7.					
Human Resources	Provide Telehealth Program to All Full-Time Employees: To supplement current health plan and provide for 24/7 access to health care doctors via telephone.		1.00	LOCAL	\$5,000	\$5,000
Benefits						
	Sub-total		1.00	ALL FUNDS	\$260,000	\$224,000
	Grand Total		1.00		\$265,000	\$229,000
					\$265,000	\$229,000

STAFFING AND SUPPLEMENTAL DUTY PAY
2014-2015 Official Budget
SUPPORT SERVICES DIVISION

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
Athletics	NONE					
Facilities Services	NONE					
	Lead Print Specialist: Assist Print Specialist, monitor and facilitate all production processes. Pay grade F4 261 day. Costs savings from elimination of half time bookkeeper whose duties assumed by existing secretary.		1.00	LOCAL	\$37,300	\$19,300
Security & Operations	Security Systems Technician: Need to add second tech to keep critical security systems that have grown over the years (\$6 million) in proper working order. Pay grade F5 261 day.		1.00	LOCAL	\$36,269	\$36,269
Food Service	NONE					
Technology Services/Info Systems	Computer Programmer/Analyst I: To support the MUNIS/KRONOS/TCM programs for central office and campus staff. Pay grade IT 4.		1.00	LOCAL	\$72,150	\$72,150
	Technical Writer for Business Services: To support all Business functions in documentation of procedures and processes. Pay grade IT 4.		1.00	LOCAL	\$72,150	\$72,150
	Sub-total		4.00		\$217,869	\$199,869
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Athletics	Female Athletic Coordinator Stipend: Increase number of days by 16 for 3 Coordinators at daily rate of no greater than \$325.54 for program equity.		3.00	LOCAL	\$15,626	\$15,626
Facilities Services	NONE					
Fixed Assets/Records Management	NONE					

STAFFING AND SUPPLEMENTAL DUTY PAY
 2014-2015 Official Budget
 SUPPORT SERVICES DIVISION

	POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
Security & Operations	NONE					
Food Service	NONE					
Technology Services/Info Systems	NONE					
	Sub-total		3.00		\$15,626	\$15,626
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Athletics	NONE					
Facilities Services	NONE					
Fixed Assets/Records Management	NONE					
Security & Operations	Campus Auxiliary Officers: Increase number of days from 178 to 179 days for average cost of \$108.48/day per employee.		36.00	LOCAL	\$3,906	\$3,906
Food Service	NONE					
Technology Services/Info Systems	NONE					
	Sub-total		36.00		\$3,906	\$3,906
	Grand Total		43.00		\$237,401	\$219,401

STAFFING AND SUPPLEMENTAL DUTY PAY
2014-2015 Official Budget
ACADEMIC SERVICES

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
CENTRAL - T&L	PreKinder Academic Specialist: Provide content specific daily instructional coaching for all 3 childhood centers.		1.00	LOCAL	\$63,030	\$63,030
	English Literacy Specialist K-2: Provide support for English language acquisition for early learners		2.00	LOCAL	\$126,060	\$126,060
	Administrative Attendance Managers: Bring truancy program in house to replace services of outside vendor. Redirect budget \$200,000.		10.00	LOCAL	\$850,000	\$650,000
CAMPUS	Schulze Elementary, AMI/Math Interventionist K-5: Improvement Required		1.00	LOCAL	\$63,030	\$63,030
	Keyes Elementary, Math Academic Specialist: Improvement Required		1.00	LOCAL	\$63,030	\$63,030
	SRC- Special Ed Resource Teachers: to help with intervention in ELA and Math		2.00	IDEA-B FUNDS (224)	\$114,948	\$0
	Newcomers Academy at Learning Annex: 4 teachers to help accelerate English development for secondary students new to the country.		4.00	LOCAL	\$229,896	\$229,896
	Austin MS: Pre-AP Spanish Teacher, Dual Language: Additional Spanish Teacher to support increased enrollment in the dual language program with projected enrollment of: 6th gr: 175; 7th gr: 110; 8th gr: 85.		1.00	LOCAL	\$57,474	\$57,474

STAFFING AND SUPPLEMENTAL DUTY PAY

2014-2015 Official Budget

ACADEMIC SERVICES

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
Bowie MS: AP Spanish Teacher: 0.50 unit requested for a total of 1.00 full unit on the campus due to increased enrollment/demand.		0.50	LOCAL	\$31,974	\$31,974
de Zavala MS: AP Spanish Teacher: 0.50 unit requested for a total of 1.00 full unit on the campus due to increased enrollment/demand.		0.50	LOCAL	\$31,974	\$31,974
Houston MS: Art Teacher - increase from 0.50 to 1.00 for whole art unit due to increased enrollment/demand.		0.50	LOCAL	\$31,974	\$31,974
Houston MS: CTE: increase from 0.50 to 1.00 for whole CTE unit due to increased enrollment/demand.		0.50	LOCAL	\$31,974	\$31,974
Lamar MS: PE Teacher: Additional female teacher needed to maintain girls' program and safety.		1.00	LOCAL	\$57,474	\$57,474
Travis MS: Spanish Teacher: 1.50 units to meet the rigors of the Dual Language Program as well as an increased number of students taking Spanish as an elective.		1.50	LOCAL	\$86,211	\$86,211
Irving & MacArthur HS: AP Capstone Course Teacher (1 per campus @ \$63,030 each): An additional unit per campus is required to implement and maintain the fidelity of the Capstone program. Irving ISD will be one of the few districts internationally that implemented this program district-wide.		2.00	LOCAL	\$126,060	\$126,060
MacArthur HS: Dual Language Teacher: An additional teacher is needed due to growth in dual language program.		1.00	LOCAL	\$57,474	\$57,474

STAFFING AND SUPPLEMENTAL DUTY PAY

2014-2015 Official Budget

ACADEMIC SERVICES

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
MacArthur HS: CTE Construction Teacher: An additional teaching unit is requested due to growth in the program and the lower class-size mandated by safety regulations. If we do not receive the unit, we will have to go to a lottery system to limit the number of students.		1.00	LOCAL	\$57,474	\$57,474
Nimitz HS: 2.00 Teachers: Improvement Required Campus to serve 140 Additional At-Risk Students		2.00	LOCAL	\$114,948	\$114,948
Improvement Required Teachers - Placeholder- 4 FTE to be placed where most needed in the event new campuses become improvement required.		4.00	LOCAL	\$229,896	\$229,896
High School Academic Specialist: One per unit ELA, Math, History and Science.		4.00	LOCAL	\$252,120	\$252,120
Special Education: Change 2.00 current Speech & Language Pathologist Assistant positions to 2.00 certified SLP positions: Will increase existing salary \$5,000 per employee.		2.00	LOCAL	\$10,000	\$10,000
Special Education: Autism Behavior Specialist 1.00 FTE @ pay grade 3 for 198 days.		1.00	IDEA-B FUNDS (224)	\$66,003	\$0
Special Education: Orientation and Mobility Specialist 1.00 FTE @ pay grade 4 for 187 days.		1.00	IDEA-B FUNDS (224)	\$67,324	\$0
Special Education/Regular Ed Counseling: Homebound Teacher 1.00 FTE @ \$57,474 (split funded between local general education and local special education).		1.00	LOCAL Regular Ed/Special Ed	\$57,474	\$57,474

STAFFING AND SUPPLEMENTAL DUTY PAY
2014-2015 Official Budget
ACADEMIC SERVICES

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
Special Education: Job Coach for 18-21 year old students with disabilities: Paraprofessional position 2.00 FTEs at pay grade 030 for 187 days per school year.		2.00	LOCAL SPEC EDUC FUNDS	\$55,420	\$55,420
Special Education: Transition Specialist 1.00 FTE 198 days per school year @ pay grade 3.		1.00	LOCAL SPEC EDUC FUNDS	\$66,003	\$66,003
Special Education: Add 2.00 FTE Diagnosticians to handle growth in students.		2.00	IDEA-B FUNDS (224)	\$133,658	\$0
Project P.A.S.S. Social Worker .50 FTEs added due to loss of grant funds.		0.50	LOCAL	\$30,372	\$30,372
Sub-total		51.00		\$3,163,275	\$2,581,342
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES					
CAMPUS					
CENTRAL T&L					
CTE Career Cluster Advisory Board Chair: Arts, AV & Communications, Business, Marketing & Finance, Hospitality & Tourism, Education & Human Services, Cosmetology, Health Science, Law Enforcement, Law, Firefighter, Transportation, STEM, & Agriculture: \$100 preparation, \$100 meeting for 4 meetings annually. Maximum of \$800.		12.00	CTE FUNDS	\$9,600	\$9,600
Lead Bilingual Diagnostician Stipend: Will manage the bilingual initial referrals, scheduling evals for their teams, assisting & advising with the writing of FIEs, meetings with parents, & provide assessment advice.		1.00		\$1,000	\$1,000

STAFFING AND SUPPLEMENTAL DUTY PAY
2014-2015 Official Budget
ACADEMIC SERVICES

POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (Includes Benefits)	ESTIMATED LOCAL COST
Lead Bilingual Speech-Language Pathologist Stipend: Will manage the bilingual initial referrals, scheduling evals for their teams, assisting & advising with the writing of FIEs, meetings with parents, & provide assessment advice.		1.00		\$1,000	\$1,000
Sub-total		14.00		\$11,600	\$11,600
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS					
CAMPUS	NONE				
Change Administrator-Campus Operations to Director of Campus Operations PK-12 and Attendance Initiatives: Addition of Truancy program and 10 administrative staff to supervise warrants pay grade change 6 to 8.		1.00		\$23,920	\$23,920
Change Social Worker Liaison to TAPPS/Foster Care Coordinator: Increase duty days from 200 to 220 and increase current salary of \$59,046 to \$64,950 for an estimated total increase of \$5,905		1.00		\$5,905	\$5,905
Change Coordinator, Fine Arts to Assistant Director, Fine Arts: Growth of program and responsibilities warrants pay grade change from 5 to 6. (New position will have no stipends)		1.00		\$16,000	\$13,500
Sub-total		2.00		\$45,825	\$43,325
Grand Total		67.00		\$3,220,700	\$2,636,267

**IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 BUDGET ENHANCEMENTS**

Department	Enhancement Description	Amount Requested	Admin Cut/Add	Total Approved
701 Superintendent	Increase Legal Services Budget	\$ 17,490		\$ 17,490
				\$ 17,490
702 Board of Directors	Increase for Outside Legal Counsel	\$ 200,000		\$ 200,000
	Increase Internal Auditor Budget	\$ 24,680		\$ 24,680
				\$ 224,680
703 Tax Office	Increase DCAD Fee for Appraisal Services	\$ 15,305		\$ 15,305
	Decrease in TIF Values (Offset by Revenue Reduction)		(1,000,000)	\$ (1,000,000)
				\$ (984,695)
739 School Support Services	Admin Building Atrium Plants	\$ 3,000		\$ 3,000
	Classified Personnel Inservice (Fund 771)	500	(500)	0
	Excess Workers' Comp Insurance (Fund 771)	13,191	(13,191)	0
	Workers' Comp Actuarial Report (Fund 771)	300	(300)	0
	Slip-Resistant Shoe Program (Fund 771)	3,000	(3,000)	0
	Internal Printing/Graphics Projects (Fund 771)	1,100	(1,100)	0
	Random Drug Testing on Drivers of the District (cut)	13,000	(13,000)	0
	Workers' Comp TPA Services/Banking Set-Up (Fund 771)	10,572	(10,572)	0
	Property Insurance Premium	500		500
	ADA Deaf Interpretation Service	9,000		9,000
	ADA Equipment Needs	8,000		8,000
	Fitness for Duty Exams	500		500
	Student Blanket Insurance Policy	200,000		200,000
	Cyber Liability Insurance Policy	10,000		10,000
	Maintenance Review	100,000		100,000
				\$ 331,000
871 Student Svc/Fed Programs	Communities in Schools Increase (replaces grant)	\$ 100,000		\$ 100,000
	Implement AVID at 7 Elementary Schools	56,063	(56,063)	0
	AVID Expansion at MacArthur HS and Singley Academy	25,000		25,000
	TCU College Advisor at Irving HS, MacArthur HS & Singley	30,000		30,000
				\$ 155,000
881 Academic & Career Counseling	Mileage for Homebound Teacher (New Position if Approved)	\$ 1,000		\$ 1,000
				\$ 1,000
887 Teaching & Learning	Summer School State Required EOC and STARR	\$ 1,125,000		\$ 1,125,000
				\$ 1,125,000
888 Student & Family Engagement	Student/Parent Counseling at Sec. Reassignment Ctr.	\$ 8,000		\$ 8,000
	Minor Repairs & Supplies for Annex	2,000	(1,250)	750
	DART Passes for Homeless Students	8,000		8,000
	Student Enrichment Program	1,020,760	(670,760)	350,000
				\$ 366,750

**IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 BUDGET ENHANCEMENTS**

Department	Enhancement Description	Amount Requested	Admin Cut/Add	Total Approved
892 Athletics	Contracted Licensed Athletic Trainers	\$ 15,600		\$ 15,600
	Move Hall of Fame Banquet to Local Hotel	9,000		9,000
	Increased Cost for Northlake Pool Expenses	50,000		50,000
	Game Workers Treated as Part-Time/Temporary Workers	1,500		1,500
				\$ 76,100
894 Campus Operations	Attendance Improvement/Drop-out Prevention	\$ 17,200		\$ 17,200
	Increased Fees for JJAEP	\$ 40,000		\$ 40,000
				\$ 57,200
895 Academic Services	Pre-K and Early Childhood lunches		(35,280)	\$ (35,280)
				\$ (35,280)
896 Learning Resources	Textbook Adoption 2014-15-Unanticipated Purchases	\$ 100,000		\$ 100,000
	Social Studies/9-12 Math Textbook Adoption 2014-15	1,000,000	(1,000,000)	0
	District Library Books (Bond Funds)	220,000	(220,000)	0
				\$ 100,000
897 Fine Arts	Instructional Supplies for all Fine Arts Specialty Areas	\$ 49,400		\$ 49,400
	Band Festival Costs	5,000		5,000
	Pool Rental, Jiu-Jitsu Instructor, Teacher Travel Costs	18,600		18,600
				\$ 73,000
908 Technology Services	Increase in Archive e-mail Licenses	\$ 7,700		\$ 7,700
				\$ 7,700
911 Planning & Research	AP Capstone Testing - 4 High Schools	\$ 35,000		\$ 35,000
	Act Aspire Testing	10,000		10,000
	Interim Assessment Item Bank	100,000		100,000
	Printing of Interim Assessments	40,000		40,000
	Value-Added Student Performance Analysis System	100,000		100,000
	ACT for 2,000 Seniors	75,000		75,000
	PSP for IR Campuses	35,000		35,000
	Cut ERG Software		(50,000)	(50,000)
Screening Assessment-Spanish Reading Grades 3-5	75,000		75,000	
				\$ 420,000
914 Facilities Services	Increased Gasoline Cost for Security Department	\$ 3,285		\$ 3,285
	Increased Gasoline Cost for Warehouse Personnel	2200		2,200
	Increased cost to Maintain Warehouse Equipment	450		450
	Support & Software Upgrade for BMI Collect It	600		600
	Increased cost for Warehouse Uniforms	465		465
	Membership to Organizations for Education, etc.	500		500

**IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 BUDGET ENHANCEMENTS**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
914	Facilities Services			
	Travel to Training Events	1,100		1,100
	Rental Fees for Postage Machine	4,524		4,524
	Exterior Window Cleaning at Johnson MS & deZavala MS	3,100		3,100
	Increased Operations Janitorial Supply Costs	17,000		17,000
	Increased Janitorial Equipment Costs/Uniforms/Supplies	5,052		5,052
	Annual Inspection and Maintenance for Lifts	7,000		7,000
	Increase for Chiller Maintenance Agreement	13,360		13,360
	Increase for Certification of Fire Alarms & Sprinkler Systems	3,850		3,850
	Increase to Maintain Fire Standpipes & Sprinklers	6,130		6,130
	Increase to Maintain HVAC Systems-Plumbing & Electrical	4,815		4,815
	Increase for Renting Cranes for HVAC	6,000		6,000
	Increase for Building and Plumbing Materials	20,055		20,055
	Additional Funds Needed to Purchase a New Vehicle	6,000		6,000
	Increase for Vehicle Inspections	1,825		1,825
	Increase for Vehicle Maintenance	4,532		4,532
	Increase for Gasoline for Vehicles	15,000		15,000
	Increase for Vehicle Batteries	1,000		1,000
	Miscellaneous Equipment Supplies for Grounds	2,700		2,700
	Increased cost of Fertilizers	15,200		15,200
	Increased cost to Replace Tractors	5,300		5,300
	Establish Budget for Fixed Assets/Surplus Property	190,655	(130,655)	60,000
	SRO Salary/Benefits Increase	24,557		24,557
	Scheduled Container Shred Service	35,000		35,000
				\$ 270,600
919	Energy Management			
	City of Irving Increase on Fees for Water Usage	\$ 23,600		\$ 23,600
				\$ 23,600
922	Communications			
	Increase Professional Development and Mileage	\$ 6,000		\$ 6,000
	Cell Phone Expenses	4,530		4,530
	Constant Contact Accounts and e-Newsletter	10,000		10,000
	Increased Cost for District Events	8,000		8,000
	Community Development Activities	10,000		10,000
	Community Communications & Employee Recognitions	40,000		40,000
	Chamber of Commerce Gold Package		(50,000)	(50,000)
				\$ 28,530
926	Transportation			
	DCS Transportation Budget Increase	\$ 1,354,000		\$ 1,354,000
				\$ 1,354,000
	Total Enhancements	\$ 6,867,346	\$ (3,255,671)	\$ 3,611,675

IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 SPECIAL PROJECTS

Department	Special Project Description	Amount Requested	Adm. Cut/Add	Total Approved
880 World Languages	Improve English Proficiency of Teachers	\$30,000		\$30,000 <u>\$30,000</u>
882 Gifted & Talented	AP Environmental Science at Irving HS	\$20,000		\$20,000 <u>\$20,000</u>
883 Career & Technology	Lab Start Up Cost-Advanced Biotechnology (Bond Funds \$10,000)	\$35,000	(10,000)	\$25,000 <u>\$25,000</u>
886 Curriculum & Instruction	Continue Curriculum Development	\$640,000		\$640,000 <u>\$640,000</u>
887 Teaching & Learning	Textbook Adoption-Mathematics K-8 (13-14 Cost)	\$1,300,000	(1,300,000)	\$0 <u>\$0</u>
908 Technical Services	One time fee for 600 Archive e-mail Licenses (Bond Funds)	\$29,300	(29,300)	\$0 <u>\$0</u>
914 Facilities Services	Two Hand Held Radios	\$1,400		\$1,400
	Metal Bracket to Support Dock Bumper; Large Fans	1,500		1,500
	New Vehicle for Custodial Coordinator	25,000		25,000
	Repair Sewer Line at Townley Elem.	16,375		16,375
	Replace Fire Panel at Ratteree Career Dev. Ctr. (Bond Funds)	19,800	(19,800)	0
	Rent Man Lifts for Painting at Singley Academy	14,850		14,850
	Plumbing Fixtures-Nimitz Athletic Locker Rooms (13-14 Maintenance)	15,050	(15,050)	0
	New Fence Around Johnston Elementary (Bond Funds)	24,400	(24,400)	0
	Industrial Shredder/Baler	63,000	(63,000)	0
	Scanner, Handheld Bar Code Reader, Printer (Bond Funds)	12,000	(12,000)	0
	Microfilm Reader Repair	1,500		1,500
	Lift for Records Center	3,000		3,000
	Scanner for Print Shop Services (Bond Funds)	6,300	(6,300)	0
				<u>\$63,625</u>
922 Communications	High Resolution Scanner (13-14 Growth Funds)	\$5,000	(5,000)	\$0
	Heavy Duty Laminator (13-14 Growth Funds)	4,000	(4,000)	0
	Event Tables (13-14 Growth Funds)	9,250	(9,250)	0
	Website Redesign	55,000		55,000
	HD Character Generator (13-14 Growth Funds)	14,939	(14,939)	0
				<u>\$55,000</u>
	Total Department Special Projects	\$2,346,664	(1,513,039)	\$833,625

IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 SPECIAL PROJECTS

Campus	Special Project Description	Amount Requested	Adm. Cut/Add	Total Approved
003 MacArthur HS	Small Group Desks for Biology EOC Classes	\$34,133	(34,133)	\$0
	Small Group Desks for English I & II Classes (Bond Funds)	34,133	(34,133)	0
	Small Group Desks for Algebra I Team (Bond Funds)	8,242	(8,242)	0
	Small Group Desks for US History Classes	13,094	(13,094)	0
				<u>\$0</u>
041 Bowie MS	20 Single Sided Study Carrels (Growth Funds)	\$1,898	(1,898)	\$0
	Administration Office Furniture (Growth Funds)	7,000	(7,000)	0
	Nurse Desk With Laminate Top (Growth Funds)	500	(500)	0
	Desks-Content Academic Small Groups (Bond Funds \$36,321)	78,000	(78,000)	0
				<u>\$0</u>
048 deZavala MS	300 Small Group Desks for Math Classes (Bond Funds)	\$29,052	(29,052)	\$0
				<u>\$0</u>
113 Farine Elementary	Gymnastic Mats for Physical Education (13-14 Growth Funds)	\$7,380	(7,380)	\$0
				<u>\$0</u>
162 Pierce ECS	Replace Outdoor Marquee (Included in Construction Bond Funds)	\$10,000	(10,000)	\$0
				<u>\$0</u>
	Total Campus Special Projects	\$223,432	(223,432)	\$0
	Total Campus & Department Special Projects	\$2,570,096	(\$1,736,471)	\$833,625
	Bond Funds-Special Projects	\$209,548		
	Bond Funds-Enhancements	\$220,000		
	Total Bond Funds	\$429,548		

Budget Summary Report for IRVING ISD

2013 - 2014 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$171,531,265	\$4,845
12	Instructional Resources, Media Services	\$5,820,756	\$164
13	Curriculum Development & Staff Development	\$5,478,618	\$155
95	Payment to Juvenile Justice AEP	\$100,000	\$3
	Total:	\$182,930,639	\$5,167
Instructional Support			
21	Instructional Leadership	\$5,036,666	\$142
23	School Leadership	\$18,450,476	\$521
31	Guidance & Counseling, Evaluation	\$13,212,443	\$373
32	Social Work Services	\$467,749	\$13
33	Health Services	\$2,686,914	\$76
36	Co-curricular/ Extra-curricular Activities	\$5,334,211	\$151
	Total:	\$45,188,459	\$1,276
Central Administration			
41	General Administration	\$8,079,850	\$228
District Operations			
51	Plant Maintenance & Operations	\$21,390,755	\$604
52	Security and Monitoring	\$3,249,040	\$92
53	Data Processing	\$4,239,856	\$120
34	Student Transportation	\$4,089,941	\$116
35	Food Services	\$354,571	\$10
	Total:	\$33,324,163	\$941
Debt Service			
71	Debt Service	\$48,316,454	\$1,365
Other			
61	Community Service	\$481,497	\$14
81	Facilities Acquisition and Construction	\$4,000	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$3,800,000	\$107
99	Inter-government charges not Defined in Other codes	\$534,086	\$15
	Total:	\$4,819,583	\$136

2014 - 2015 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$180,101,844	\$5,068
12	Instructional Resources, Media Services	\$4,594,188	\$129
13	Curriculum Development & Staff Development	\$5,835,471	\$164
95	Payment to Juvenile Justice AEP	\$140,000	\$4
	Total:	\$190,671,503	\$5,365
Instructional Support			
21	Instructional Leadership	\$4,271,751	\$120
23	School Leadership	\$19,445,852	\$547
31	Guidance & Counseling, Evaluation	\$14,707,651	\$414
32	Social Work Services	\$1,173,985	\$33
33	Health Services	\$2,738,064	\$77
36	Co-curricular/ Extra-curricular Activities	\$5,636,426	\$159
	Total:	\$47,973,729	\$1,350
Central Administration			
41	General Administration	\$8,752,648	\$246
District Operations			
51	Plant Maintenance & Operations	\$22,834,953	\$643
52	Security and Monitoring	\$3,580,575	\$101
53	Data Processing	\$4,612,368	\$130
34	Student Transportation	\$5,445,666	\$153
35	Food Services	\$395,521	\$11
	Total:	\$36,869,083	\$1,037
Debt Service			
71	Debt Service	\$47,801,425	\$1,345
Other			
61	Community Service	\$503,515	\$14
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$2,800,000	\$79
99	Inter-government charges not Defined in Other codes	\$549,391	\$15
	Total:	\$3,852,906	\$108

IRVING INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS REVENUES ¹
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Federal sources:										
Federal grants	\$ 14,241,524	\$ 17,290,408	\$ 18,513,271	\$ 15,366,903	\$ 19,536,650	\$ 21,859,060	\$ 47,794,756	\$ 49,796,037	\$ 29,463,107	\$ 23,543,714
Food service	8,062,369	8,833,357	9,837,963	11,305,672	11,756,508	13,802,030	15,454,652	15,802,248	18,062,834	18,417,218
Capital projects	-	-	-	-	-	-	-	753,747	786,518	752,305
Total federal sources	\$ 22,303,893	\$ 26,123,765	\$ 28,351,234	\$ 26,672,575	\$ 31,293,158	\$ 35,661,090	\$ 63,189,408	\$ 66,352,032	\$ 48,312,259	\$ 42,713,237
State sources:										
State grants and other	\$ 65,901,252	\$ 69,877,065	\$ 77,597,077	\$ 97,207,159	\$ 123,615,224	\$ 130,353,672	\$ 130,813,857	\$ 137,449,208	\$ 153,759,838	\$ 157,474,464
Food service	105,897	101,329	104,521	105,045	111,329	111,223	112,830	110,412	113,286	116,578
Debt service	5,931,418	6,777,084	8,426,457	7,863,269	6,635,812	4,551,934	5,903,142	7,755,173	10,610,150	10,197,164
Total state sources	\$ 71,938,567	\$ 76,755,478	\$ 86,128,055	\$ 105,175,473	\$ 130,362,365	\$ 135,016,829	\$ 136,829,829	\$ 145,314,793	\$ 164,483,274	\$ 167,788,206
Local sources:										
Local & intermediate sources	\$ 115,104,227	\$ 119,114,539	\$ 125,880,509	\$ 124,237,728	\$ 102,058,885	\$ 106,888,411	\$ 99,594,423	\$ 97,155,289	\$ 96,477,576	\$ 99,972,999
Food service	2,868,595	3,088,575	3,223,491	3,210,101	3,162,463	3,096,672	2,760,323	2,515,749	2,977,172	3,136,942
Debt service	23,294,950	25,915,188	25,414,527	27,994,311	32,834,524	35,331,200	37,001,854	37,324,470	36,405,272	36,744,653
Capital projects	839,266	1,251,009	1,200,876	1,109,368	2,338,211	1,994,383	868,130	1,093,328	648,793	121,990
Total local sources	\$ 142,107,038	\$ 149,369,311	\$ 155,719,403	\$ 156,551,508	\$ 140,394,083	\$ 147,310,666	\$ 140,224,730	\$ 138,088,836	\$ 136,508,813	\$ 139,976,584
Total revenues	\$ 236,349,498	\$ 252,248,554	\$ 270,198,692	\$ 288,399,556	\$ 302,049,606	\$ 317,988,585	\$ 340,243,967	\$ 349,755,661	\$ 349,304,346	\$ 350,478,027

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
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenditures										
Governmental activities										
11 Instruction	\$ 133,489,497	\$ 137,871,663	\$ 140,965,033	\$ 148,395,516	\$ 162,448,414	\$ 173,574,607	\$ 189,864,948	\$ 191,968,597	\$ 177,857,532	\$ 182,329,142
12 Instructional resources & media services	4,262,714	4,438,065	4,196,788	4,229,238	4,697,079	5,677,661	5,024,943	5,436,238	5,245,765	5,307,001
13 Curriculum & staff development services	2,768,619	3,041,593	3,108,679	3,307,335	3,911,629	3,531,491	5,021,634	5,217,049	4,739,378	6,689,081
Total function 10	140,520,830	145,351,321	148,270,500	155,932,089	171,057,122	182,783,759	199,911,525	202,621,884	187,842,675	194,325,224
21 Instructional leadership	4,181,626	3,927,769	4,044,615	4,448,576	5,171,093	5,045,162	5,816,865	5,206,067	5,539,881	5,232,228
23 School leadership	13,445,689	13,934,237	14,771,684	15,638,048	16,627,903	17,462,729	18,574,959	18,701,894	16,381,301	16,804,379
Total function 20	17,627,315	17,862,006	18,816,289	20,086,624	21,798,996	22,507,881	24,391,824	23,907,961	21,921,182	22,036,607
31 Guidance, counseling, & evaluation services	8,976,635	9,197,470	9,218,760	9,805,805	10,584,700	12,615,102	13,941,149	13,956,223	13,123,326	14,117,350
32 Social work services	337,185	338,207	388,421	399,004	452,623	446,818	421,492	454,168	423,082	452,578
33 Health services	1,789,906	1,853,302	1,803,601	1,982,160	2,253,193	2,421,931	2,541,463	2,575,673	2,530,773	2,599,288
34 Student transportation	2,055,755	2,379,959	2,791,141	3,113,993	3,267,352	3,471,695	4,649,537	4,486,050	4,059,063	4,573,269
35 Food service	10,336,431	10,970,668	11,576,056	12,734,631	13,469,056	15,589,155	17,820,690	16,983,540	16,798,404	18,185,254
36 Extracurricular activities	3,293,191	3,390,310	3,508,333	3,960,786	4,618,842	4,632,454	4,786,651	5,912,532	5,807,686	5,862,983
Total function 30	26,789,103	28,129,916	29,286,312	31,996,379	34,645,766	39,177,115	44,160,982	44,368,186	42,742,314	45,790,722
41 General administration	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655	6,867,346	7,097,909	7,175,333	7,167,319	7,468,154
Total function 40	16,461,637	17,238,257	18,943,773	18,297,271	18,594,964	20,064,490	22,285,279	21,522,498	21,955,636	21,510,075
51 Plant maintenance and operations	1,501,233	1,483,529	1,563,207	1,707,830	2,243,275	2,587,258	2,864,230	2,852,070	3,131,576	3,010,376
52 Security and monitoring services	2,473,285	4,516,994	3,827,566	3,362,101	2,944,091	4,868,180	4,370,952	4,186,950	3,751,686	4,312,260
53 Data processing services	20,436,155	23,238,780	24,334,546	23,367,202	23,782,330	27,539,928	29,520,461	28,561,518	28,838,888	28,832,711
Total function 50	1,008,516	800,270	735,436	849,700	1,089,717	1,166,059	1,350,371	1,249,055	1,195,778	1,839,947
61 Community services	1,008,516	800,270	735,436	849,700	1,089,717	1,166,059	1,350,371	1,249,055	1,195,778	1,839,947
71 Debt service ²										
Principal on long-term debt	12,100,437	13,444,789	13,460,943	16,464,750	15,542,222	16,784,392	17,471,407	14,720,670	17,123,540	19,379,223
Interest on long-term debt ²	17,212,417	18,386,035	18,698,016	18,054,594	24,943,371	22,114,075	26,328,594	31,130,392	29,033,988	28,839,306
Bond issuance costs and fees	-	-	810,321,000	919,403	813,384	837,801	663,861	233,964	180,785	535,898
Total function 70	29,312,854	31,830,824	32,969,280	35,438,747	41,298,977	39,736,266	44,463,862	46,085,026	46,338,313	48,754,427
81 Facilities acquisition/construction	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423	43,234,688	56,093,964	61,558,174	33,014,692	29,255,048
Total function 80	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423	43,234,688	56,093,964	61,558,174	33,014,692	29,255,048
95 Payments to JJAEP	112,540	98,414	162,003	121,135	166,095	176,431	91,036	64,752	86,526	56,430
97 Payments to TIF	-	-	-	-	498,713,000	2,347,460	1,414,723	1,010,907	1,742,264	3,100,836
99 Intergovernmental Charges	-	-	162,003	121,135	664,808	505,598,000	535,803	531,534	519,552	520,707
Total function 90	112,540	98,414	162,003	121,135	664,808	505,598,000	535,803	531,534	519,552	520,707
Prior Period Adjustment	276,094,373	274,216,601	285,276,973	276,019,514	312,698,794	366,042,543	409,032,460	417,134,330	371,409,513	381,960,813
As restated	-	948,669	-	-	-	-	-	-	-	-
Debt service as a percentage of noncapital expenditures	12.1%	12.5%	12.7%	12.9%	13.7%	12.3%	12.8%	13.3%	13.6%	14.0%

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 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 ³	
		Amount	Percentage of Levy	Deinquent Taxes	Amount	Percentage of Total Collections to Tax Levy	
2004	133,004,134	129,067,147	97.04%	1,902,788	130,969,935	98.47%	
2005	138,674,876	134,072,938	96.68%	2,228,831	136,301,769	98.29%	
2006	142,940,929	138,651,124	97.00%	1,537,958	140,189,082	98.07%	
2007	140,160,896	135,464,767	96.65%	2,469,351	137,934,118	98.41%	
2008	124,619,570	120,877,498	97.00%	1,952,621	122,830,119	98.56%	
2009	134,156,998	131,036,207	97.67%	687,293	131,723,500	98.19%	
2010	131,200,729	127,266,070	97.00%	883,375	128,149,445	97.67%	
2011	128,508,240	124,473,002	96.86%	1,828,590	126,401,592	98.36%	
2012	126,932,410	125,164,250	98.61%	1,186,096	126,350,346	99.54%	
2013	129,608,617	128,579,225	99.21%	1,001,456	129,580,681	99.98%	

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

Notes:

- ¹ The District performs its own tax collection activities.
- ² The tax levy reflects the original levy as submitted in the State Property Tax Board School District Report of Property Values, net of any additions or deletions occurring during the year.
- ³ Total cash collections is total cash, net of interest and penalties and other judgments, as a result collections as a percentage of initial levy may exceed 100%.

IRVING INDEPENDENT SCHOOL DISTRICT

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

Fiscal Year	APPRAISED VALUE ¹				Less: Exemptions	Estimated Taxable Value	Total Direct Rate ²
	Residential or Real Property	Personal Property					
2004	6,976,135,611	1,530,328,860			952,266,457	7,554,198,014	1.815
2005	6,958,121,200	1,537,889,415			635,789,863	7,860,220,752	1.837
2006	7,174,877,690	1,526,364,000			461,748,103	8,239,493,587	1.814
2007	7,670,724,880	1,651,921,440			491,026,284	8,831,620,036	1.644
2008	8,315,691,790	1,743,828,360			477,210,991	9,582,309,159	1.349
2009	8,668,807,690	1,780,763,340			463,681,874	9,985,889,156	1.391
2010	8,181,587,045	1,762,119,040			457,840,080	9,485,866,005	1.425
2011	7,809,445,097	1,694,159,892			457,911,177	9,045,693,812	1.465
2012	7,658,082,224	1,704,481,030			447,722,042	8,914,841,212	1.465
2013	7,770,689,855	1,727,551,530			438,181,976	9,060,059,409	1.465

Source: Dallas Central Appraisal District

Notes:

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

² Per \$100 of assessed value.

IRVING INDEPENDENT SCHOOL DISTRICT

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

Period Ending	Population ¹	Personal Income (thousands of dollars)	Per Capita Personal Income (dollars)	Unemployment Rate
2004	196,774	4,608,250	23,419	5.80%
2005	197,400	4,669,497	23,655	5.30%
2006	201,927	4,748,717	23,517	4.50%
2007	205,600	4,685,007	22,787	4.30%
2008	210,150	4,788,688	22,787	5.10%
2009	212,250	5,510,859	25,964	6.45%
2010	213,700	5,548,507	25,964	7.98%
2011	216,970	5,494,548	25,324	7.86%
2012	218,850	5,693,602	26,016	6.58%
2013	220,750	5,905,946	26,754	5.79%

Sources:

¹ North Central Texas Council of Governments.

**IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

December 20, 2013		Department of Planning and Research Releases 2014-2015 Projected Enrollment.
January 22, 2014		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, 2014 to appropriate Assistant Superintendent). General Administrators' Meeting. Briefing on budget process for 2014-2015.
February 15, 2014		Department of Planning and Research Releases 2014-2015 Final Enrollment Projections.
February 18, 2014	(6:30 P.M. Work Session) Finance Committee: 2014-2015 Budget Calendar draft presented to Finance Committee for input. Finance Committee: Discuss 2014-2015 budget format and parameters.	Budget Kick-Off Meeting with Cabinet members.
March 6, 2014		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 17, 2014	(6:30 P.M. Work Session) Discuss Teacher Salary Schedules and all other employee pay schedules.	Karry Chapman prepares and presents discussion of teacher salary schedules and all other employee pay schedules. Budget Input Form posted on Irving ISD Web Page (also to be disseminated to patrons through the April issue of "Impact").
March 26, 2014		Munis Budget Training: 9:30-11:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3)
March 28, 2014		Munis Budget Training: 9:30-11:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3)
March 31, 2014		Munis available for next year budget entry.
April 4, 2014		Assistant Superintendents: Due date for Special Project Requests, Enhancement Requests and Maintenance Review Requests to Budget Office. Approved Staffing/Stipend Requests to Karry Chapman.

**IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 BUDGET CALENDAR**

	<u>BOARD DUTY</u>	<u>ADMINISTRATION DUTY</u>
April 14, 2014	(6:30 P.M. Work Session)	Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus.
April 21, 2014	(7:00 P.M. Regular Board Meeting) Consider adoption of 2014-2015 Salary Schedules.	
April 23-24, 2014		Cabinet members to meet to review Staffing/Stipend Requests, Special Projects Requests, Enhancement Requests and Maintenance Review Requests.
April 25, 2014		Budget rolls in accounting for 1 st six weeks purchase order processing.
May 5, 2014		Campus/Department: First day to enter 1 st six weeks purchase orders.
May 12, 2014	(6:30 P.M. Work Session) Discuss supplemental duty and stipend schedules. Board reviews administration's recommended staffing requirements. Administration's Budget Forecast Presented	Karry Chapman prepares and presents supplemental duty and stipend schedules. Administration presents new staffing requests and recommended additions to the 2014-2015 budget. Administration presents budget forecast.
May 15, 2014		Receive preliminary values from DCAD.
May 17, 2014	Board Budget Workshop	
May 19, 2014	(7:00 P.M. Regular Board Meeting) Public Budget Input.	Campus/Department: Last day to enter budget
May 23, 2014		Last day to enter 1 st six weeks purchase orders.
May 27, 2014		First day to enter next year's purchase orders (mailed out after August 1 st).
June 4-5, 2014		Administrative review of budgets.
June 9, 2014	(6:30 P.M. Work Session) Board reviews First Budget Draft.	Administration presents First Budget Draft for Board Consideration.
June 16, 2014	(7:00 P.M. Regular Board Meeting) Public Budget Input Consider adoption of 2014-15 supplemental duty and stipend schedules. Board authorizes purchase orders for supplies and materials needed during the 1 st six weeks.	Administration prepares resolution to approve supplies and materials for 1 st Six Weeks Purchase Orders.

**IRVING INDEPENDENT SCHOOL DISTRICT
2014-2015 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

July 14, 2014	(6:30 P.M. Work Session) Board reviews Preliminary Budget Draft.	Administration presents Preliminary Budget Draft. Revise Budget if necessary under direction of Superintendent with input from Board Work Session. Administrative review and corrections/additions/deletions to campus and department budget requests.
July 21, 2014	(7:00 P.M. Regular Board Meeting) Public Budget Input Announce Public Meeting to Discuss Budget and Proposed Tax Rate and Adoption of the Budget and Tax Rate on August 18, 2014 at 7:00 P.M. Regular Called Meeting (Can be the same date as the Public Meeting on the Budget and Proposed Tax Rate).	
July 25, 2014		Receive certified tax roll.
August 7, 2014		Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" (at least 10 days but no more than 30 days prior to meeting). Post on district web site "Summary of Proposed Budget".
August 11, 2014	(6:30 P.M. Work Session) Administration Presents 2014-2015 Budget	
August 15, 2014		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 18, 2014	(7:00 P.M. Regular Board Meeting) Public Meeting to Discuss Budget and Proposed Tax Rate. Board approves Certified Tax Roll for 2014 and anticipated Collection Rate. ADOPTION OF 2014-2015 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.)	Tax Office prepares resolution and order approving 2014 Certified Tax Roll and resolution and order approving Anticipated Collection Rate. Business Office prepares official resolution and order to adopt the budget and presents Budget. Tax Office prepares resolution and order levying advalorem taxes.
September 15, 2014	Approves Partial Tax Roll for 2014.	Tax Office prepares Partial Tax Roll for 2014 for Board Approval.