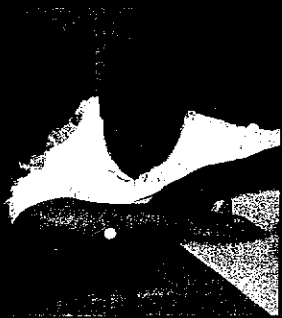


OFFICIAL BUDGET 2008-2009



*A Passion
for Success*



Irving Independent School District
2621 W. Airport Freeway, Irving, Texas 75062

Official Budget 2008-2009

August 25, 2008



Prepared by
Irving ISD Business Office

Debbie Cabrera
Assistant Superintendent of Business & Finance

Administration's Official Budget 2008-2009

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Date: August 25, 2008
Memo To: Jack Singley, Superintendent
From: Debbie Cabrera, Assistant Superintendent Business & Finance
Subject: 2008-2009 Official Budget

Introduction

The Official Budget for the 2008-2009 fiscal year is hereby presented to the Board of Trustee's on August 25th, 2008 for their approval. The General Operating Budget estimates revenues at \$221,502,249 and appropriations at \$227,342,711 which results in a use of fund balance of \$5,810,462 including other sources and uses. The ending fund balance is estimated at \$64,006,289 which represents a 28.2% fund balance. The M&O tax rate used in this budget is \$1.02, which represents a 2 cent increase over the current budget and generates a total of \$4,203,002 in new state and local funds for the district. The I&S tax rate used in this budget is \$.371 for a total tax rate next year of \$1.391 or a \$.0425 increase over last year's rate of \$1.3485.

The Certified Tax Roll for the 2008 tax year is \$10,135,897,746, which is \$441,359,822 more than last year or a modest growth of 4.6%. Under current school funding formulas property value increases have no impact on school district's total revenue for the General Operating Fund. With the exception of the local school board's ability to raise taxes no more than 4 pennies and an additional 13 pennies by voter approval the 80th legislative session provided the same revenue per WADA in this second year of the biennium as in the current school year.

The Official Budget reflects a total decrease in state funding of \$1,332,069 for the General Operating Fund with the majority of the decrease due to the increase in our local share of the foundation school program costs. The district's share of the local/state funding component, referred to as the local fund assignment, has increased \$6,095,748 over the 2007-2008 budget as a direct result of our increase in property values last year. The district is projecting a decrease in its peak enrollment next year of 425 students which is 411 less than what was budgeted last year. Both ADA (Average Daily Attendance) and WADA (Weighted Average Daily Attendance) will decrease next year from what was budgeted and contributes to this reduction in state aid for next year. Since the last budget draft state aid has increased \$689,209 due to better than anticipated ADA and WADA in the 2007-2008 school year which is the foundation for estimating the 2008-2008 year amounts.

The appropriations budget in the Official Budget represents an increase of \$9,817,219 over last year's Official Budget. The majority of this increase can be attributed to an average 5% raise for all employees that will cost \$8,083,120 and to additional staff/stipends of \$1,354,621. This budget also includes an increase in the budget of \$1,153,008 for enhancement requests and a decrease in salaries for the current school year of \$2,000,000 resulting from hiring less experienced staff for those resigning or retiring from the district.

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 \$211,763 to provide for the payment of the district's current outstanding debt during the 2008-09 year. The district has \$161,975,000 in remaining authorized bonds from the 2007 election and with \$88,000,000 issued in the current school year we do not anticipate issuing any new bonds in the next budget year. The Official Budget reflects an increase of 2.25 cents in the Interest & Sinking tax rate for next year which is currently set at 34.85 cents. The increase in the tax rate is called for due to the issuance of Series 2007 bonds this year as well as to make up for the loss in state funding of \$2,812,189 for existing debt due to last year's increase in our local property values.

Tax Levy

The Certified Tax Roll from the Dallas Central Appraisal District was received by the district on July 22nd. The Certified Roll value for the 2008 year is \$10,135,897,746, which is an increase of \$441,359,822 in value over last year or a 4.6% increase. A 6.5% loss from preliminary to certified values was projected based on a 6 year average historical loss and the actual loss was 6.53%. The additional local tax revenue generated by this increase in value over last year is offset dollar for dollar as a reduction in state revenue for the General Operating Fund next year. The increase in local tax revenue for the Debt Service Fund generated by this value growth will be used to pay off principal on the Series 2004 A and B Variable Rate Bonds as part of the long range financial plan for the district.

The Business Office is estimating a net taxable value of \$9,548,446,128, after loss in value from the over 65 frozen exemption, and a 98% collection ratio. This value represents an increase from last year's budget of \$459,711,647, or a 5.06% increase. A 1¢ tax rate yields a net levy of \$954,845 from this estimated appraised value.

The Official Budget provides for a total tax rate of \$1.391 per \$100 of assessed valuation. This proposed rate is 4.25 cents more than last year. The proposed tax rate would generate a total tax levy of \$132,818,886 which represents an increase in levy of \$6,506,777 for the Operating Fund and an increase of \$3,750,524 for the Debt Service Fund. Approximately 73%, or \$97,394,122 of the proposed levy would be deposited in the Local Maintenance Fund; and 27%, or \$35,424,764, would be deposited in the Interest and Sinking Fund.

The proposed tax rate for 2008-2009 is summarized as follows:

	<u>2007-08</u>	<u>2008-09</u>	<u>Difference</u>
Local Maintenance	1.000	1.020	.0200
Bonded Debt Service	<u>.3485</u>	<u>.371</u>	<u>.0225</u>
Total	1.3485	1.391	.0425

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 proposes using 2 of the 4 cents that can be set by the Board.

Local Revenue

The current budget for interest earnings on our investments is \$3,600,000 and our cash manager feels confident that we will meet 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 \$1,800,000 for 2008-2009. This is a \$1,800,000 decrease from the 2007-2008 Official Budget.

State Revenue

State Foundation and Available School Fund revenue in this budget is estimated at \$103,559,273. This is \$1,332,069 less than the 2007-2008 Official Budget. The primary reason for this revenue decrease is the increase in the local fund assignment which is a result of the increase in our property values in the prior year. As the district becomes wealthier state aid decreases proportionately. This draft provides for a projected average daily attendance (ADA) decrease of 324 over last year's budget.

Tier II revenue for 2008-2009 is estimated to be \$10,303,275, which represents an increase in funding over the 2007-2008 Official Budget of \$1,695,539. Despite the increase of property values, Tier II increases as a result of using 2 of the 4 golden pennies next year for which we are equalized at the Austin property value wealth. The 2 local option pennies generate \$2,293,312 additional state dollars which is reduced by \$597,773 due to the decrease of 290 budgeted WADA (Weighted Average Daily Attendance) for next year. The district has been in Tier II since 1993-94, and at that time we only received \$76,534 (as you know, the Tier II eligibility is determined by the District's wealth compared to the State as a whole).

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

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

The remaining state revenue component is funded outside the General Operating Fund and includes \$877,018 for the state technology grant, \$2,115,352 for the state high school allotment grant and \$3,214,364 for the state funding of bonded debt in the Debt Service Fund.

Fund Balance Availability

On September 1, 2007, the District began the fiscal year with a fund balance of \$67,779,716. The Business Office is estimating a year-end (August 31, 2008) fund balance of \$69,816,751, which is \$15,135,110 more than the original budgeted ending fund balance for 2007-2008, and an increase of \$2,037,035 to the district's fund balance reserve.

Budget Factors Maintained

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

- | | |
|---|-----------|
| ▪ Excellence Now Awards | \$25,000 |
| ▪ Maintenance Review (code compliance) | \$100,000 |
| ▪ Juvenile Justice Alternative Ed Program | \$165,000 |

Per Pupil Allocations

Dr. Whit Johnstone, Director of Planning and Research, has projected a decrease in peak enrollment of 425 students over the 2007-2008 peak enrollment, or a total peak enrollment of 32,764 students for the 2008-2009 school year. This represents a decrease of 411 students over last year's budgeted peak enrollment. This results in a decrease of \$39,734 for campus per pupil allocations in the Official Budget. The per pupil allocations for each grade level is as follows: Elementary \$81, Middle School \$85, and High School \$105. An additional \$30,007 increase is needed for standards that include the new cell phone cost, equalizing discretionary SCE (State Compensatory Education) funds for all middle schools, and other standards that are adjusted by student head counts each year. An enhancement request is included in this budget draft that would create a new standard for bus evacuation safety training for \$38,634 as required under HB 3190. The alternative campuses, which include the High School Academy, Union Bower Center for Learning, Reassignment Center, and Early Childhood schools, receive a special allocation as a special need/low enrollment campus.

Special Projects

Last year's operating budget included campus special projects of \$4,780 and department special projects of \$258,000 for a total 2007-2008 budget of \$262,780. For the Official Budget there are no campus special projects to fund and only \$71,250 for departments which is a decrease of \$191,530 for 2008-2009. 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

Dr. Neil Dugger, Assistant Superintendent for Personnel and Administration, has provided a detailed report on the proposed staffing plan for the district for the 2008-2009 school year as a part of this budget document.

With an enrollment decline of 425 students projected for next year a total decrease of 18.69 classroom teachers is included in the Official Budget. This reduces the Budget \$961,339. Adjustments to staffing formulas result in 8 new classroom teachers for an increase to the budget of \$411,488 and includes the cost of 3 new AMI/AMR teachers to be placed at the remaining middle school campuses and a transfer of 1 middle school AMI/AMR teacher to local funds previously funded by the Student Success Initiative Grant, and 4 teachers at Union Bower for the re-design/reconstitution of their programs. A beginning teacher salary of \$46,400 and benefits of \$5,036 for a total salary of \$51,436 is used in this budget.

A decrease of 68 special education student ADA is anticipated next year based on the decline in students that occurred this current school year, this equates to a loss in state funding of \$410,443 for next year. Due to the drop in special education students the Official Budget includes a reduction of 3.7 special education teachers and 10 special education paraprofessionals for a budget reduction of \$397,213. Enrollment decline also accounts for a savings of \$68,000 for a decrease of .95 professional support personnel.

Staffing formulas were adjusted for paraprofessionals and 3 new general aides/clerks were added for each of the Early Childhood Centers and based on student population 2 new bilingual aides were added for an increase to the budget of \$103,450. Based on a recommendation by the LBB (Legislative Budget Board) a staffing formula for vice/assistant principals was developed and 1 new administrator will be added next year for a cost of \$80,000.

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 \$1,202,872 and includes \$250,000 for the completion of the Paraprofessional salary study, \$402,859 for adding back 20 night custodians (another LBB recommendation), \$104,000 for 2 math teachers at Bowie for one year only, and \$103,329 to nurses for outside experience capped at 5 years. An additional \$230,974 is added to the Budget to increase substitute rates and some additional district's stipends for next year.

The Official Budget includes funds for an average 5% salary increase for all employees for a total increase to the budget for salary and benefits of \$8,083,120. A 1% increase costs the district \$1,616,624. The budget also continues to hold 5 teacher positions as a contingency in the event more students appear in the district than what is projected.

Health Insurance / Worker's Compensation / Unemployment Compensation

The Official Budget includes a monthly district contribution of \$265 for health and life insurance. This is the same as last year. The district's contribution rate for worker's compensation and unemployment, based on actual claims for the first 8 months of the current fiscal year, will also remain the same for next year at .4% and .04% of salary respectively.

**IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 BUDGET FACTORS**

1.	\$9.5 billion adjusted net taxable value - \$459.7 million increase from last year's net roll value. Levy yield at \$1.391 per \$100 - Operating increase \$6,506,777; Debt Service increase \$3,750,524 from 2007-2008	
2.	State Foundation decrease of \$1,332,069 from 2007-2008	
3.	A 1 cent rate yields a levy of \$954,845	
4.	Tax rate of \$1.391 per \$100; M & O rate - \$1.02; I & S rate - \$.371	
	Operating increase	2.00 cents
	I & S increase	2.25 cents
	Grand Total Tax Rate Increase	4.25 cents
5.	Standard Budget Factors Maintained:	
	Excellence Now Award	\$25,000
	Maintenance Review	\$100,000
	Juvenile Justice Alternative Ed Program	\$125,000
6.	Estimated decrease in enrollment – 425 Per pupil allocation-Elementary \$81; Middle \$85; Senior High \$105 (same as last year)	(\$9,727)
7.	Special Projects	(\$191,530)
8.	Average 5% Employee Raise (Includes benefits)	\$8,083,120
9.	Campus Staff Adjustments (Includes benefits)	(\$831,614)
	Reduce 10.7 Classroom Teachers	
	Reduce 3.7 Special Education Professionals	
	Add 5 Paraprofessionals	
	Reduce 10 Special Education Paraprofessionals	
	Add 1 Campus Administrator	
	Reduce .95 Professional Support	
10.	Department and Campus Enhancements	\$1,080,508
	Activity Fund Increases (Offset by Revenue)	\$28,700
11.	Savings in current year salaries	(\$2,000,000)
12.	Additional Staff/Stipends requests	\$1,202,872
13.	Tax Increment Finance Zone Payment (Offset by Revenue)	\$1,070,733
	Total First Budget Draft Appropriation Increase	\$8,433,062

14. Increase Substitute Schedule	\$79,225
15. Increase Stipend Schedule	\$151,749
16. Increase TRS-On-Behalf (Offset by Revenue)	\$274,280
17. Increase Tax Increment Payment (Offset by Revenue)	\$145,812
18. Adjustments to Enhancements	\$7,500
19. Nimitz Intervention Plan	\$235,000
Total Preliminary Budget Draft Appropriation Increase	\$9,326,628
20. Campus Activity Fund Increase	\$8,625
21. SRO city contract and overtime enhancement	\$65,000
22. TRS On Behalf – GASB 24 (Offset by Revenue)	\$416,966
Total Administration’s Recommended Appropriation Increase	\$9,817,219
Total Official Budget Appropriation Increase	\$9,817,219

IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 OFFICIAL BUDGET
AUGUST 25, 2008

	<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	\$.371				
TOTAL RATE	\$ 1.391				
ESTIMATED AVAILABLE FUND BALANCE	\$69,816,751	\$5,629,135	\$12,343,816	\$98,000,000	\$185,789,702
REVENUES					
Local & Intermediate Sources	\$106,496,084	\$3,147,125	\$35,969,838	\$1,760,000	\$147,373,047
State Program Revenues	114,100,765	111,329	3,214,364		117,426,458
Federal Program Revenues	905,400	11,620,000			12,525,400
TOTAL REVENUES	<u>\$221,502,249</u>	<u>\$14,878,454</u>	<u>\$39,184,202</u>	<u>\$1,760,000</u>	<u>\$277,324,905</u>
TOTAL AVAILABLE FUNDS	\$291,319,000	\$20,507,589	\$51,528,018	\$99,760,000	\$463,114,607
EXPENDITURES					
Instruction	\$143,577,510			\$16,295,298	\$159,872,808
Instructional Resources	4,417,554			1,400,000	5,817,554
Staff Development	2,218,025			20,000	2,238,025
Instructional Administration	4,064,142				4,064,142
School Administration	17,057,925				17,057,925
Counseling Services	10,279,469				10,279,469
Attendance Services	470,505				470,505
Health Services	2,416,106				2,416,106
Transportation Services	2,688,791			502,085	3,190,876
Food Services	343,711	14,724,282			15,067,993
Extra Curricular Services	4,805,403			62,604	4,868,007
General Administration	6,963,799			256,050	7,219,849
Maintenance	19,722,213	654,172		218,963	20,595,348
Security	2,473,669			5,000	2,478,669
Data Processing	3,733,815			3,000,000	6,733,815
Community Services	222,931				222,931
Debt Services			39,184,202		39,184,202
Construction				78,000,000	78,000,000
Intergovernmental Charges	1,887,143				1,887,143
TOTAL EXPENDITURES	<u>\$227,342,711</u>	<u>\$15,378,454</u>	<u>\$39,184,202</u>	<u>\$99,760,000</u>	<u>\$381,665,367</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$5,840,462)</u>	<u>(\$500,000)</u>	<u>\$0</u>	<u>(\$98,000,000)</u>	<u>(\$104,340,462)</u>
OTHER SOURCES (USES)	\$30,000		\$0		\$30,000
PROJECTED FUND BALANCE *	<u>\$64,006,289</u>	<u>\$5,129,135</u>	<u>\$12,343,816</u>	<u>\$0</u>	<u>\$81,479,240</u>
* FUND BALANCE %	28.2%	33.4%	31.5%	0.0%	21.3%

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

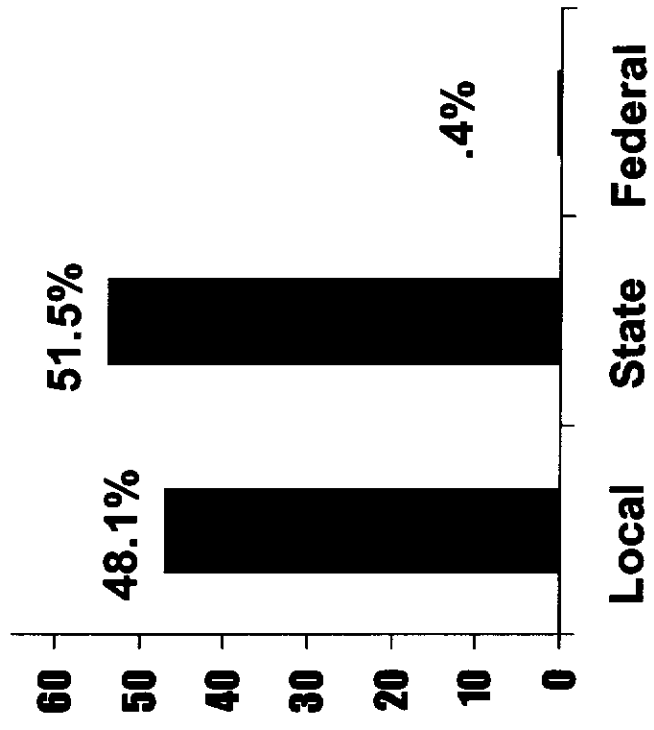
FISCAL YEAR END	FUND BALANCE AT YEAR-END	ACTUAL CHANGE FROM PREVIOUS FISCAL YEAR	PLANNED CHANGE FROM PREVIOUS FISCAL YEAR	AFB PERCENT OF ACTUAL EXPENDITURES	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE TO ACTUAL	ACTUAL EXPENDITURE % INCREASE
8-31-93	\$12,104,338	(\$3,693,168)	(\$2,425,966)	13.77%	\$93,375,966	\$87,933,290	(\$5,442,676)	5.35%
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) ***	\$1,427,699	33.96%	\$206,429,052	\$199,587,657	\$6,841,395	4.39%
(PROJECTED)								
8-31-08	\$69,816,751	\$2,037,035	(\$1,774,416)	32.33%	\$217,525,492	\$215,920,027	\$1,605,465	8.18%
8-31-09	\$64,006,289	(\$5,810,462)	(\$5,810,462)	28.15%	\$227,342,711	\$227,342,711	\$0	5.29%

** Transferred from Internal Service Fund

*** Transferred to Internal Service Fund

GENERAL OPERATING FUND REVENUE - BY SOURCE

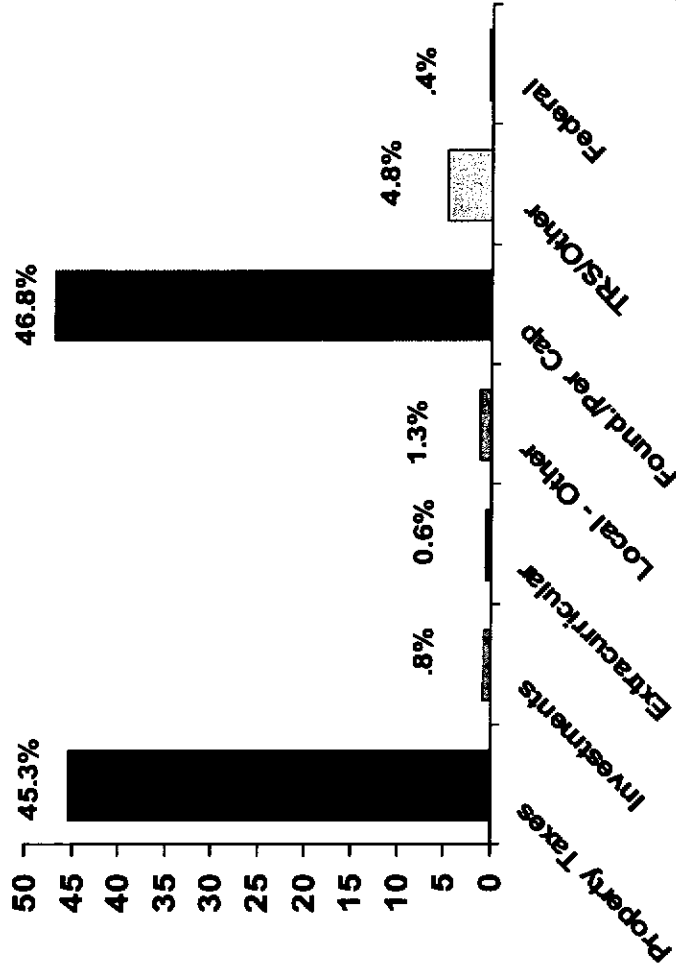
- **Local** \$106,496,084
- **State** \$114,100,765
- **Federal** \$905,400
- **Total Revenue** \$221,502,249



GENERAL OPERATING FUND REVENUE - DETAILED BY SOURCE

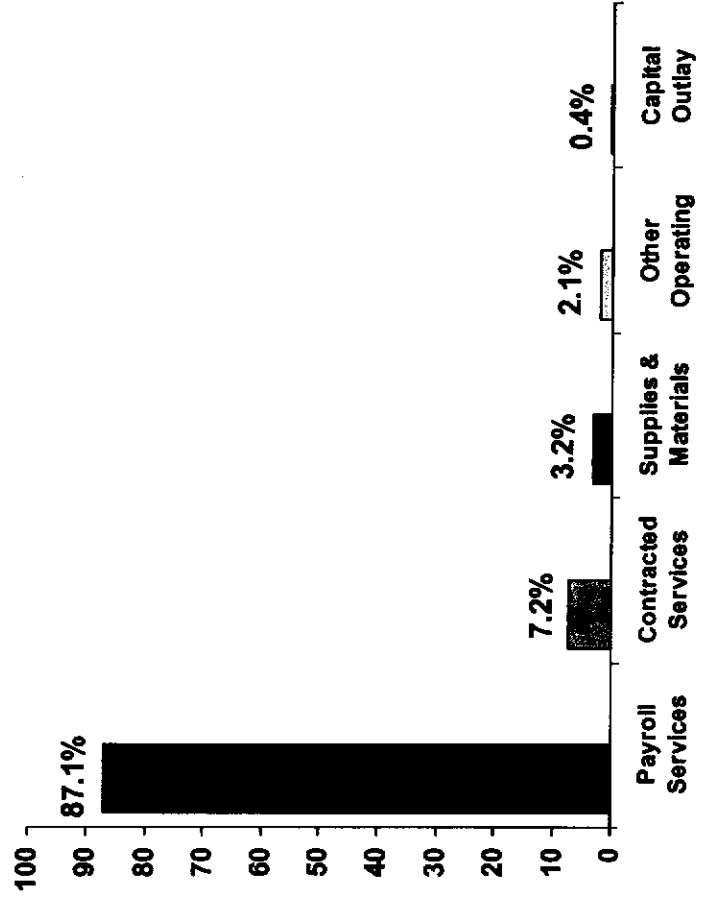
● Local - Property Taxes*	\$100,351,790
● Local - Investments	\$1,800,000
● Local - Extracurricular	\$1,407,150
● Local - Other	\$2,937,144
● State - Found. / Per Cap	\$103,559,273
● State - TRS / Other	\$10,541,492
● Federal	<u>\$905,400</u>
● Total Revenue	\$221,502,249

* Includes TIF taxes collected



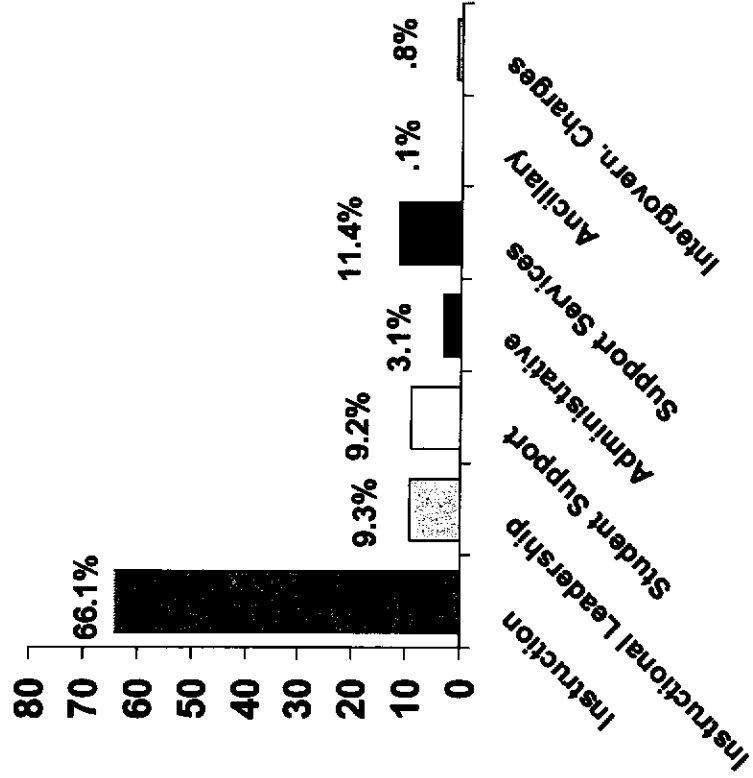
GENERAL OPERATING FUND EXPENDITURES BY OBJECT

● Payroll Services	\$197,937,033
● Contracted Services	\$16,465,138
● Supplies & Materials	\$7,286,067
● Other Operating	\$4,752,102
● Capital Outlay	\$902,371
● Total Expenditures	\$227,342,711



GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

• Instruction	\$150,213,089	
• Instructional Leadership	\$21,122,067	
• Student Support Services	\$21,003,984	
• Administrative	\$6,963,799	
• Support Services	\$25,929,698	
• Ancillary Services	\$222,931	
• Intergovernmental Charges	\$1,887,143	
• Total Expenditures	\$227,342,711	



**IRVING INDEPENDENT SCHOOL DISTRICT
ANALYSIS - ASSESSED VALUES AND TAX REVENUE
2008-2009 OFFICIAL BUDGET**

	<u>2006-07</u> <u>ACTUAL</u>	<u>2007-08</u> <u>EST. ACTUAL</u>	<u>2007-08</u> <u>BUDGET</u>	<u>2008-09</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>	
SECTION I						
DCAD CERTIFIED ROLL	\$8,777,240,437	\$9,694,537,924	\$9,694,537,924	\$10,135,897,746	\$441,359,822	4.55%
Net supplemental roll changes	\$54,379,599	(\$112,228,765)	(\$40,000,000)	(\$40,000,000)	\$0	
ASSESSED VALUES						
Gross Taxable Value	\$8,831,620,036	\$9,582,309,159	\$9,654,537,924	\$10,095,897,746	\$441,359,822	4.57%
Less Frozen Values	(314,525,464)	(343,557,731)	(372,712,675)	(345,533,645)	27,179,030	
Less Estimated Del. Taxes	(176,701,399)	(191,646,199)	(193,090,768)	(201,917,973)	(8,827,205)	
NET TAXABLE VALUE	\$8,340,393,173	\$9,047,105,229	\$9,088,734,481	\$9,548,446,128	\$459,711,647	5.06%
LOCAL REVENUE - with 60 day accrual						
LOCAL MAINTENANCE TAX	\$111,781,887	\$90,309,270	\$90,887,345	\$97,394,122	\$6,506,777	7.16%
DEBT SERVICE TAX	26,390,605	31,690,944	31,674,240	35,424,764	3,750,524	11.84%
TOTAL CURRENT YEAR LEVY	\$138,172,492	\$122,000,214	\$122,561,585	\$132,818,886	\$10,257,301	8.37%
TIF TAXES INCLUDED IN LEVY	\$0	\$678,911	\$0	\$1,216,545		
\$.01 TAX RATE YIELD	\$838,518	\$904,711	\$908,873	\$954,845	\$45,972	5.06%
PEAK ENROLLMENT	33,124	33,189	33,175	32,764	(411)	-1.24%
NET TAXABLE VALUE PER PUPIL	\$251,793	\$272,593	\$273,963	\$291,431	\$17,468	6.38%
WEALTH PER WADA	\$195,258	\$209,664	\$213,024	\$231,821	\$18,797	8.82%
SECTION II						
TAX RATE						
LOCAL MAINTENANCE FUND	\$1.3300	\$1.3300	\$1.0000	\$1.0200	\$0.0200	
DEBT SERVICE FUND	\$0.3140	\$0.3485	\$0.3485	\$0.3710	\$0.0225	
TOTAL IISD TAX RATE	\$1.6440	\$1.6785	\$1.3485	\$1.3910	\$0.0425	
WADA PER LOCAL MAINTENANCE	\$2,779	\$2,221	\$2,246	\$2,424		
WADA STATE & LOCAL MAINTENANCE	\$4,899	\$4,929	\$4,912	\$5,075		

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

	<u>2003-04*</u>	<u>% Chg</u>	<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>
May Preliminary Tax Roll												
Residential	\$8,045,992,895	-4.5%	\$8,026,833,474	-0.2%	\$8,421,575,602	4.9%	\$9,391,162,375	11.5%	\$10,434,432,100	11.1%	\$10,844,123,979	3.9%
Commercial	\$2,637,253,090	5.8%	\$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	2.5%
Business Personal Prpty	\$3,789,720,338	-6.4%	\$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	4.2%
	\$1,619,019,407	-14.1%	\$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	6.3%
Certified Original Tax Roll												
Residential	\$7,585,161,210	-0.8%	\$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	4.6%
Commercial	\$2,748,695,718	17.0%	\$3,157,501,720	14.9%	\$3,486,660,903	10.4%	\$3,863,349,595	5.1%	\$3,846,572,273	5.0%	\$3,936,462,149	2.3%
Business Personal Prpty	\$3,360,219,620	-6.6%	\$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	4.3%
	\$1,476,245,872	-13.2%	\$1,490,440,149	1.0%	\$1,419,943,758	-4.7%	\$1,462,154,132	3.0%	\$1,604,537,056	9.7%	\$1,771,449,678	10.4%
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%		-6.53%
Net Supplemental Roll chgs												
Residential	(\$30,963,196)		\$15,153,961		\$82,878,884		\$54,379,599		(\$112,228,765)		(40,000,000)	
Commercial	(\$25,296,161)		(\$12,302,301)		762,420,158		2,095,981		(11,845,251)			
Business Personal Prpty	(\$50,353,782)		(\$13,817,903)		(782,826,076)		(131,625,523)		(236,955,594)			
	\$44,685,747		\$41,274,165		103,284,802		183,909,141		136,572,080			
Final EOY Tax Roll												
Residential	\$7,554,198,014	-0.9%	\$7,860,220,752	4.1%	\$8,239,493,587	4.8%	\$8,831,620,036	7.2%	\$9,582,309,159	8.5%	\$10,095,897,746	5.4%
Commercial	\$2,723,400,557	12.7%	\$3,145,199,419	15.5%	\$4,249,081,061	35.1%	\$3,665,445,576		\$3,834,727,022			
Business Personal Prpty	\$3,309,865,838	-6.3%	\$3,183,307,019	-3.8%	\$2,467,246,981	-22.5%	\$3,520,111,187		\$4,006,473,001			
	\$1,520,931,619	-8.3%	\$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		-0.408%		0.193%		1.015%		0.620%		-1.158%		-0.395%

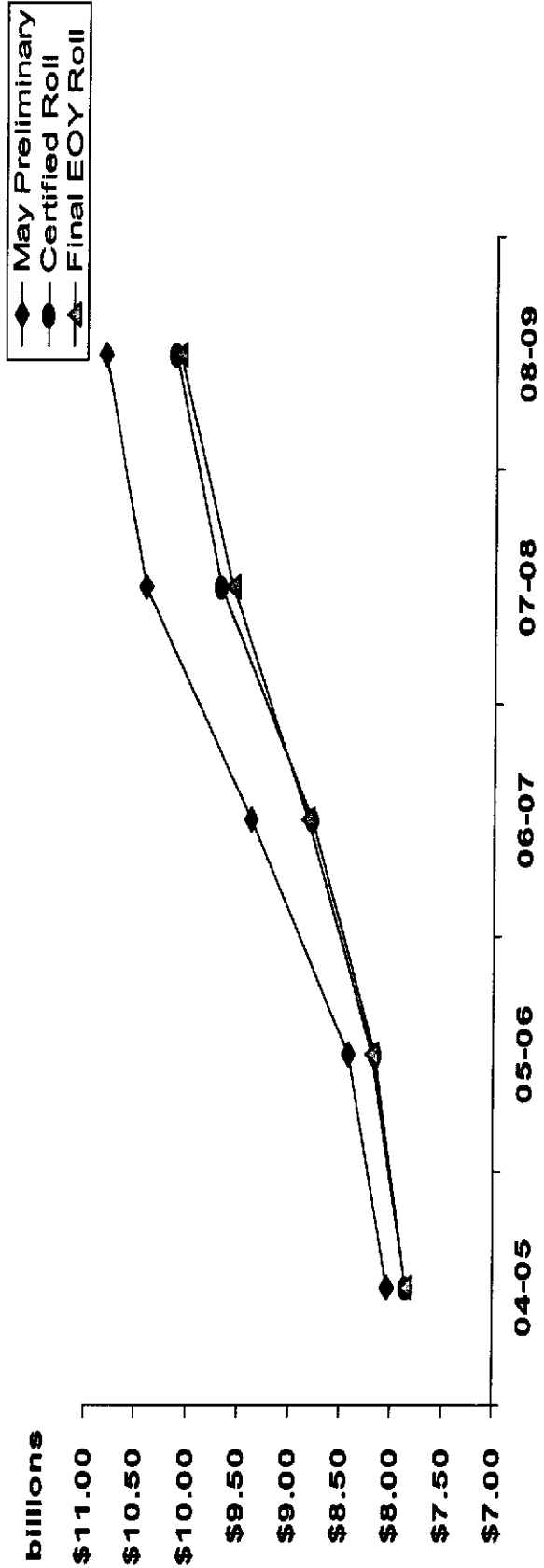
* Optional Homestead exemption (OHE) reduced to 15%

** Value received on 6/2/04 is \$8,026,833,474 and OHE reduced to 5%

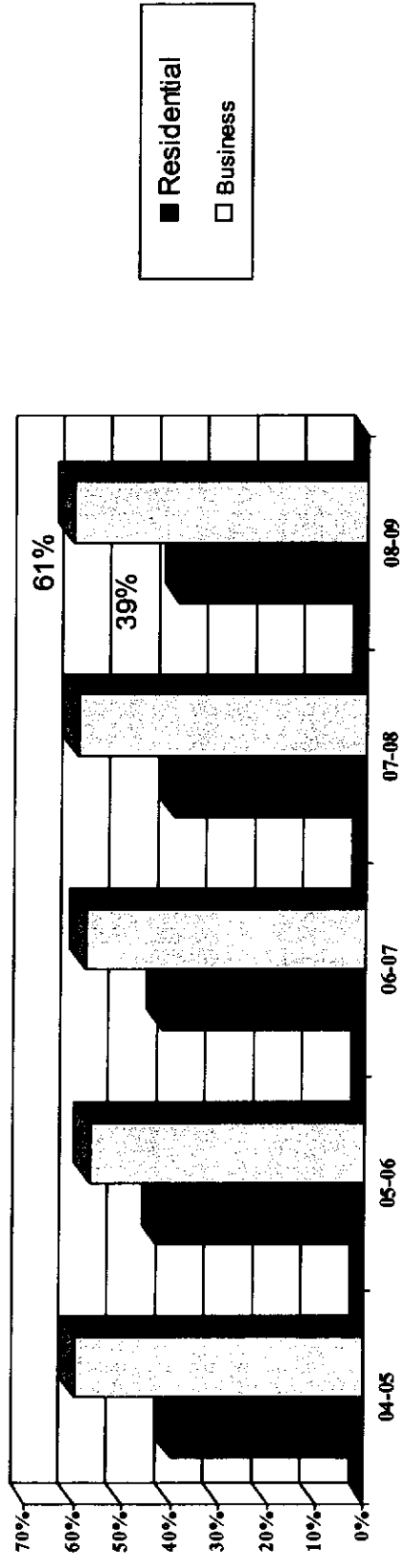
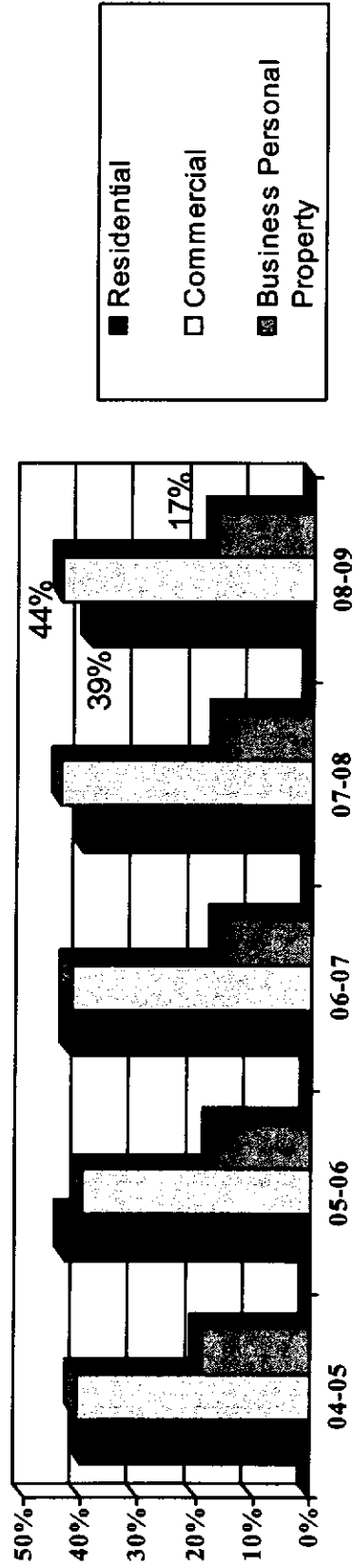
*** Optional Homestead exemption eliminated

TAXABLE ASSESSED VALUATION

	<u>Certified Roll</u>	<u>Change</u>	<u>% Change</u>
2004-05	\$7,845,066,791	\$259,905,581	3.4%
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%



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	2007-08 TAXES AT: 1.3485	2008-09 TAXES AT: 1.3910	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
*	\$ 139,399	\$ 124,399	\$ 1,678	\$ 1,730	\$ 53	\$ 4.41
**	\$ 136,984	\$ 121,984	\$ 1,645	\$ 1,697	\$ 52	\$ 4.32
	\$ 95,000	\$ 80,000	\$ 1,079	\$ 1,113	\$ 34	\$ 2.82
	\$ 75,000	\$ 60,000	\$ 809	\$ 835	\$ 26	\$ 2.13
	\$ 60,000	\$ 45,000	\$ 607	\$ 626	\$ 19	\$ 1.58

* Preliminary DCAD Average Home Value this year

** Average Home Value last year

CALCULATION OF TAXABLE VALUE - EXAMPLE

\$ 139,399	ASSESSED VALUE OF AVERAGE HOME IN IISD
\$ (15,000)	STATE EXEMPTION
<u>\$ 124,399</u>	TAXABLE VALUE

CALCULATION OF TAXES - EXAMPLE

TAX CALCULATION AT CURRENT TAX RATE OF \$1.3485

\$ 124,399	TAXABLE VALUE OF \$139,399 AVERAGE HOME
\$ 1.3485	CURRENT TAX RATE PER \$100
<u>\$ 1,678</u>	CURRENT TAXES

TAX CALCULATION AT PROPOSED TAX RATE OF \$1.3910

\$ 124,399	TAXABLE VALUE OF \$139,399 AVERAGE HOME
\$ 1.3910	PROPOSED TAX RATE PER \$100
<u>\$ 1,730</u>	PROPOSED TAXES

Increase of \$53 over last year for the average home value or \$84 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>
1994-95	1.3103	0.2593	1.5696	26,025
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	32,764 (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 (8) times (to a high of 1.8370 in 2004-05) while simultaneously gaining 6,739 new students.

The 2008-09 tax rate of 1.3910 is the second lowest tax rate for the district since 1994-95. This is the first year since the adoption of HB1 for 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 2008-09 school year Irving ISD was only one of 14 districts still at the \$1.00 M&O tax rate.

2008 Rollback Tax Rate Worksheet

Entity Name: Irving ISD

Date: 08/12/2008

See pages 13 to 15 of the Texas Comptroller's 2008 Truth-In-Taxation Manual for School Districts for an explanation of the rollback tax rate.

24.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	1.5000
25.	Multiply line 24 times .6667	1.0000
26.	2008 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 2007 tax rate approved by voters and the rollback rates for 2006 and 2007 to Line 25. Rate B: Go to Region 13 Education Service Center's worksheet "State Aid Template for 2008-09" at http://www5.esc13.net/finance/ . Use tab labeled "Effective Rate" and complete through line 51. To line 51 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 1.0871 1.0400
27.	Total 2008 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.	\$34,080,000
28.	Certified 2007 excess debt collections. Enter the amount certified by the collector.	\$0
29.	Adjusted 2008 debt. Subtract line 28 from line 27.	\$34,080,000
30.	Certified 2008 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
31.	2008 debt adjusted for collections. Divide line 29 by line 30.	\$34,080,000
32.	Enter the 2008 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2008 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.	\$241,991,907
33.	2008 total taxable value. Subtract line 32 from line 18.	\$9,185,072,698
34.	2008 debt tax rate. Divide line 31 by line 33 and multiply by \$100. (/\$100)	0.3710
35.	2008 rollback tax rate. Add lines 26C and 34. (/\$100)	1.4110

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Irving ISD will hold a public meeting at 7:00 PM, August 25, 2008 in Irving ISD Administration Building, Board Room, 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	\$0.3710/\$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	4.51 % increase
Debt service	0.74 % increase
Total expenditures	3.94 % 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	\$ 10,995,328,750	\$ 11,520,929,690
Total appraised value* of new property**	\$ 153,782,448	\$ 163,140,520
Total taxable value*** of all property	\$ 9,694,537,924	\$ 10,135,897,746
Total taxable value*** of new property**	\$ 151,421,363	\$ 161,476,100

* "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* \$461,081,610

* 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	\$ 1.0000	\$ 0.3485 *	\$ 1.3485	\$ 4,121	\$ 3,816
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 1.0263	\$ 0.3718 *	\$ 1.3981	\$ 4,379	\$ 3,537
Proposed Rate	\$ 1.0200	\$ 0.3710 *	\$ 1.3910	\$ 4,441	\$ 3,616

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

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

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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 136,984	\$ 139,399
Average Taxable Value of Residences	\$ 121,984	\$ 124,399
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.3485	\$ 1.3910
Taxes Due on Average Residence	\$ 1,644.95	\$ 1,730.39
Increase (Decrease) in Taxes		\$ 85.44

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 \$1.4110. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.4110.

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)	\$ 69,816,751
Interest & Sinking Fund Balance(s)	\$ 12,343,816

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2008-2009 OFFICIAL BUDGET**

	<u>2006-07</u> Final	<u>2007-08</u> Estimated Actual	<u>2007-08</u> Budget	<u>2008-09</u> Budget	<u>Change in</u> <u>State Funding</u>
PUPIL IN ADA					
REGULAR EDUCATION	28,145.203	28,211.613	27,991.119	27,827.613	(164)
SPECIAL EDUCATION	706.733	674.440	705.974	674.440	(32)
CAREER & TECHNOLOGY	<u>1,086.128</u>	<u>1,135.947</u>	<u>1,265.000</u>	<u>1,135.947</u>	<u>(129)</u>
TOTAL REFINED ADA	29,938.064	30,022.000	29,962.093	29,638.000	(324)
WADA	40,222	40,671	40,474	40,184	(290)
REGULAR PROGRAM COST					
REGULAR BLOCK GRANT	\$85,026,658	\$97,245,430	\$96,485,387	\$98,454,095	\$1,968,708
SPECIAL PROGRAM COSTS					
SPECIAL EDUCATION	\$8,658,439	\$9,747,457	\$9,864,115	\$10,008,519	\$144,404
CAREER & TECHNOLOGY EDUCATION	4,429,610	5,286,073	5,886,614	5,425,624	(460,990)
GIFTED & TALENTED	536,141	615,457	613,242	623,697	10,455
COMPENSATORY EDUCATION	12,404,114	15,543,904	14,911,748	15,715,262	803,514
BILINGUAL EDUCATION	3,174,657	3,894,271	3,628,389	3,997,079	368,690
NEW FACILITY ALLOTMENT	<u>93,828</u>	<u>16,650</u>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
TOTAL SPECIAL COSTS	\$29,296,789	\$35,103,812	\$34,909,108	\$35,770,181	\$861,073
TOTAL FOUNDATION COSTS	\$114,323,447	\$132,349,242	\$131,394,495	\$134,224,276	\$2,829,781
LESS LOCAL SHARE	<u>67,492,856</u>	<u>73,333,634</u>	<u>74,018,109</u>	<u>80,113,857</u>	<u>6,095,748</u>
TOTAL TIER I STATE AID	\$46,830,591	\$59,015,608	\$57,376,386	\$54,110,419	(\$3,265,967)
OTHER STATE AID:					
OTHER ADJUSTMENTS	(\$14,112)	(\$12,640)	(\$4,210)	(\$8,995)	(\$4,785)
PRIOR YR ADJUSTMENTS TO SOF		(385,811)			0
TIER II	23,514,316	8,816,203	8,607,736	10,303,275	1,695,539
TECHNOLOGY	805,454	888,381	898,863	877,018	(21,845)
HIGH SCHOOL ALLOTMENT	2,115,352	2,145,825	2,144,203	2,115,352	(28,851)
HB1 ALLOTMENTS	<u>12,027,621</u>	<u>39,687,237</u>	<u>38,911,430</u>	<u>39,154,574</u>	<u>243,144</u>
TOTAL OTHER STATE AID	\$38,448,631	\$51,139,195	\$50,558,022	\$52,441,224	\$1,883,202
TOTAL STATE FOUNDATION	<u>\$85,279,222</u>	<u>\$110,154,803</u>	<u>\$107,934,408</u>	<u>\$106,551,643</u>	<u>(1,382,765)</u>
FOUNDATION REVENUE	\$66,175,445	\$94,264,167	\$90,192,114	\$88,631,299	(\$1,580,815)
OLD HB1 ALLOTMENT	4,423,400	4,473,772	4,452,192	4,420,274	(31,918)
AVAILABLE SCHOOL FUND	11,759,572	8,382,658	10,247,036	10,507,700	260,664
SPECIAL REVENUE FUND - Tech Allotment	805,454	888,381	898,863	877,018	(21,845)
SPECIAL REVENUE FUND - High School	<u>2,115,352</u>	<u>2,145,825</u>	<u>2,144,203</u>	<u>2,115,352</u>	<u>(28,851)</u>
SUB TOTAL STATE AID	<u>\$85,279,223</u>	<u>\$110,154,803</u>	<u>\$107,934,408</u>	<u>\$106,551,643</u>	<u>(1,382,765)</u>
WADA PER PUPIL	\$2,120	\$2,708	\$2,667	\$2,652	(15)
ADA PER PUPIL	\$2,849	\$3,669	\$3,602	\$3,595	(7)

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2008-2009 OFFICIAL BUDGET**

	<u>2006-07 Final</u>	<u>2007-08 Estimated Actual</u>	<u>2007-08 Budget</u>	<u>2008-09 Budget</u>	<u>Change in State Funding</u>
PRIOR YR ADJUSTMENTS TO SOF					
INSTRUCTIONAL FACILITIES ALLOTMENT	\$1,562,600	\$1,060,180	\$1,008,363	\$631,524	(\$376,839)
EXISTING DEBT ALLOTMENT (EDA)	<u>6,281,870</u>	<u>5,571,602</u>	<u>5,018,190</u>	<u>2,582,840</u>	<u>(2,435,350)</u>
TOTAL TIER III STATE AID	<u><u>\$7,844,470</u></u>	<u><u>\$6,631,782</u></u>	<u><u>\$6,026,553</u></u>	<u><u>\$3,214,364</u></u>	<u><u>(\$2,812,189)</u></u>
GRAND TOTAL STATE AID	\$93,123,693	\$116,786,585	\$113,960,961	\$109,766,007	(\$4,184,954)

District Name: IRVING ISD
 County-District No.: 057-912
 Run Date: 29-Jul-08

HB 1
 Release 5.0
 6/4/2008

Summary of Finances
 2008-09 School Year

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	29,638.0000
Special Education FTE	674.4400
Career & Technology FTE	1,135.9470
Regular Program ADA	27,827.6130
CPTD Property Value	9,315,564,755
Adjusted CPTD Property Value	9,315,564,755
Unadjusted Cost of Education Index	1.1400
Adjusted Cost of Education Index	1.1400
Total M&O Tax Collections	97,538,058

Program Intent Code

11	Regular Block Grant	98,454,095
23	Regular Special Education Block Grant	7,254,718
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	2,740,625
23	Residential Care & Treatment Allotment	154,427
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	(141,251)
22	Career & Technology Block Grant	5,425,624
21	Gifted & Talented Block Grant	629,155
	Less: Charge for Dist. Share of AP Tests	(5,458)
24/30	Compensatory Education Block Grant	16,731,202
24/30	Compensatory Ed Pregnant Allotment	56,582
	Less: Charge for Share of TEC 42.152 Projects	(1,072,522)
25	Bilingual Education Block Grant	3,997,079
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	0
99	Transportation	0

Total Cost of Tier I	134,224,276
LESS: Local Share	80,113,857
Tier I State Aid	54,110,419

Tier II State Aid for First Level @ \$37.42	8,009,963
Tier II State Aid for Second Level @ \$50.98	2,293,312
Tier II State Aid for Third Level @ \$31.95	0
Total Tier II State Aid	10,303,275

Continuation of \$110 per WADA Allotment: 4,420,274

If district is Budget Balanced or Chapter 41:

Less: Gain Resulting From Amendment to Article VII, Section 5 of the Texas Constitution	0
Net \$110 per WADA Allotment	4,420,274

Summary of Finances, Cont'd
2008-09 School Year

Existing Debt Allotment	2,582,840
Instructional Facilities Allotment (IFA)	631,524
Technology Allotment	877,018
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	35,127,847
Salary Allotment (\$2,500 x # Teachers, etc) (Sec 42.2516(b)(2))	6,125,000
High School Allotment (\$275 x Gr 9-12 ADA) (Sec 42.2516(b)(3))	2,115,352
Penalty for Setting M&O Rate Less Than Compressed Rate	0
Reduction for "Excess" Revenue	0
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	772,250
HB 1 (80th Session) Rider 86 Allotment per WADA (\$23.63)	949,555
Other Programs	
"New" Salary Transition Entitlement (set to zero)	0
Hold Harmless Additional State Aid (set to zero)	0
Additional State Aid for Employee Benefits (set to zero)	0
Transfer Payment to TX School for the Deaf	(8,995)
Transfer Payment to TX School for the Blind	0
State Aid Reduction for WADA Sold	0
Total Other Programs	<u>(8,995)</u>
TOTAL STATE AID - ALL FUNDS	<u><u>109,766,007</u></u>

Fund / Revenue Code	Recap of State Aid By Funding Source:	
199 / 5811	Available School Fund	10,507,700
199 / 5812	\$110 per WADA	4,420,274
199 / 5812	Foundation School Fund (FSF) - See Recap Below	88,631,299
	Total State Aid - Fund 199	<u>103,559,273</u>
411 / 5829	TIF Fund (Technology Allotment)	877,018
	Total State Aid - Fund 411	<u>877,018</u>
429	High School Allotment - Fund 429	2,115,352
	(may be 423 thru 428 rolled up to 429 in PEIMS)	
599	Chapter 46 Existing Debt Allotment	2,582,840
599	Chapter 46 Instructional Facilities Allotment	631,524
	Total State Aid - Fund 599	<u>3,214,364</u>
	TOTAL STATE AID - ALL FUNDS	<u><u>109,766,007</u></u>

Recap of FSF Funding Source:	
Tier I State Aid	54,110,419
Total Tier II State Aid	10,303,275
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	35,127,847
Less: High School Allotment (separate fund code)	(2,115,352)
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	772,250
Rider 86 Allotment (\$23.63 per WADA)	949,555
Total Other Programs	(8,995)
Penalty for Setting M&O Rate Less Than Compressed Rate	0
Reduction for "Excess" Revenue	0
Less: Available School Fund	(10,507,700)
	<u>88,631,299</u>

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

M&O Revenue From State (not including Fund 599)	106,551,643
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	95,625,547
M&O Revenue From Local Taxes (for first \$.04 (\$.06 in 08-09) above compressed rate; no recapture)	1,912,511
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.04 (or \$.06))	0
2007-08 TOTAL STATE/LOCAL M&O REVENUE	204,089,701

Comparison of HB 1 State Aid to Hold Harmless Base:

Hold Harmless Base Revenue (the "greater of" amount)	189,147,526
Less: Net Gain (@ \$1.50) From Chapter 41 Partnership	0
Salary Allotment	6,125,000
High School Allotment	2,115,352
Total Base Revenue	197,387,878
Staff Allotment	772,250
Total Revenue for HB 1 Comparison	198,160,128
M&O Revenue From State (up to compressed rate) From Cell F150	106,551,643
Less: Technology Allotment	(877,018)
Less: Levels 2 & 3 of Tier II	(2,293,312)
Less: Rider 86 Allotment	(949,555)
Less: Adjustment to Additional State Aid for Tax Reduction	93,828
Add Back: TSD & TSB Charges	8,995
Add Back: Penalty for Setting M&O Tax Rate Below Compressed Rate	0
M&O Revenue From Local Taxes (up to compressed rate and net of recapture)	95,625,547
Total Revenue	198,160,128

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

This District's Cost per WADA:

State's Share of Tier I	54,110,419
Tier II Aid (including Level 2)	10,303,275
Total Taxes Collected (including taxes collected on the \$.04 above the compressed rate)	97,538,058
Total Revenue	161,951,752
WADA	40,184,3054
COST PER WADA	4,030

Number of WADA District Allowed to Sell:

Portion of State Aid Paid From Foundation Fund	93,051,573
Cost per WADA	4,030
WADA DISTRICT CAN SELL	23,088.4369

STAFFING SUMMARY 2008-2009

The following is a summary of central support and campus 2008-2009 staffing as compared to staffing in 2007-2008. The cost for this staffing is included in the Budget.

CENTRAL SUPPORT SUMMARY

Administrators	0
Professional Support	0
Paraprofessionals	0
Classified	0

CAMPUS SUMMARY

	<u>REGULAR</u>	<u>COMP ED</u>	<u>FEDERAL</u>
Administrators	+1		
Professional Support	-.95		
Classroom Teachers	-4.83	-5.86	
Special Education Professionals	-3.7		+6
Paraprofessionals	+5		
Special Education Paraprofessionals	-10		+4

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)

Administrators:

	EC	EL	MS	HS	SP	Total
07-08	6	59	27	24	3	119
08-09	6	59	28	24	3	120
Difference	0	0	+1	0	0	+1
CE 07-08	0	0	0	0	2	2
CE 08-09	0	0	0	0	2	2
Difference	0	0	0	0	0	0

Notes: - Includes principals and vice/assistant principals.

Professional Support:

	EC	EL	MS	HS	SP	Total
07-08	6	79.9	36	50.40	3.6	175.90
08-09	6	79.9	35	50.45	3.6	174.95
Difference	0	0	-1	+0.05	0	-.95
CE 07-08	3	19	0	0	3	25
CE 08-09	3	19	0	0	3	25
Difference	0	0	0	0	0	0

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

Classroom Teachers:

	EC	EL	MS	HS	SP	Total
07-08	43	907.5	333	398.70	41.1	1723.30
08-09	43	906.5	336	389.87	43.1	1718.47
Difference	0	-1	+3	-8.83	+2	-4.83
CE 07-08	0	0	50.36	54.5	13	117.86
CE 08-09	0	0	47.00	52.0	13	112.00
Difference	0	0	-3.36	-2.5	0	-5.86

Notes: - This includes all classroom and enrichment teachers except for special education
- Teacher units are based on projected student growth
- Middle School gets 3 AMI/ARI teachers out of local funds

Special Education Professionals:

	EC	EL	MS	HS	SP	Total
07-08	13.5	107.7	54.2	34.4	10.5	220.3
08-09	13.8	107.2	51.2	35.4	9	216.6
Difference	+3	-5	-3	+1	-1.5	-3.7
Fed 07-08	0	12	18	17	2	49
Fed 08-09	0	15	19	18	3	55
Difference	0	+3	+1	+1	+1	+6

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
07-08	60	158	59.5	75	12	364.5
08-09	64	159	59.5	75	12	369.5
Difference	+4	+1	0	0	0	+5
CE 07-08	0	0	0	7	10	17
CE 08-09	0	0	0	7	10	17
Difference	0	0	0	0	0	0

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

Special Education Paraprofessionals:

	EC	EL	MS	HS	SP	Total
07-08	12	85	32	25	5	159
08-09	10	79	32	23	5	149
Difference	-2	-6	0	-2	0	-10
Fed 07-08	7	23	9	13	8	60
Fed 08-09	4	31	11	13	5	64
Difference	-3	+8	+2	0	-3	+4

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

STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2008-2009
APPROVED BY IISD ADMINISTRATION BUDGET COMMITTEE

POSITION	DIVISION	UNITS	FUNDING	COST	ESTIMATED
STAFFING - NEW PERSONNEL UNIT REQUESTS	PRIORITY		SOURCE	(INCLUDES	LOCAL
				BENEFITS)	COST
Business & Finance		0.0		\$0	\$0
HR & Administration		1.0	Local	\$80,000	\$0
Support Services		26.5	Local	\$486,903	\$486,903
Teaching & Learning		24.2	Local & Other funds	\$908,755	\$221,675
		51.7		\$1,475,658	\$708,578
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES					
Business & Finance		0.0		\$0	\$0
HR & Administration		0.0		\$0	\$0
Support Services		0.0		\$0	\$0
Teaching & Learning		14.0	Local, Federal, Other	\$155,100	\$18,600
				\$155,100	\$18,600
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS					
Business & Finance		0.5	Local	\$2,762	\$2,762
HR & Administration		27.0	Local	\$353,329	\$353,329
Support Services			Local, Other	\$72,288	\$61,957
Teaching & Learning		6+	Local, Federal, Other	\$57,646	\$57,646
				\$486,025	\$475,694
				\$2,116,783	\$1,202,872

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2008-2009
APPROVED BY IISD ADMINISTRATION BUDGET COMMITTEE**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
STAFFING - NEW PERSONNEL UNIT REQUESTS						
T&L - Elementary	HIPPY Home Instructor - For English speaking families	General Need	1.0	Local	\$18,675	\$18,675
	Clifton ECS, Pierce ECS, Kinkeade ECS - General aides/clerks (included in staffing summary)	General Need	3.0	Local	\$54,000	\$0
T&L - Middle	ARI/AMI Teacher - to be placed at Lamar, Travis & Houston and cover 1 existing out of local (Included in staffing summary)	Priority	4.0	Local	\$206,160	\$0
	Bowie MS -- needs two more core teachers to address additional math needs per Tracie Fraley. *NOTE trading elective teacher for a core position for 08-09, see memo.	Priority - ONE YEAR ONLY	2.0	Local	\$104,000	\$104,000
T&L - Secondary	Spanish Tutor at Wheeler Development Center - provide support for students assigned to temporary discipline placement. When not needed at WDC, tutor will be placed at campuses with lowest performance in Spanish reading.	Priority	1.0	Local	\$26,000	\$26,000
	Math teachers for High Need Campuses - I.H.S. current (continuation)	Priority	3.0	Local, Comp Ed, or CSR	\$153,000	\$0
	Teachers for Union Bower Center for Learning - for re-design/reconstitution (Included in staffing summary)	Priority	4.0	Local, Comp Ed, or CSR	\$213,920	\$0
	High Schools - Registrar - Paraprofessional Salary Schedule 050 - 225 days. SACS recommendation	Move 3 counselor clerks to High School Allotment	4.0	Local	\$23,000	\$23,000

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2008-2009**

APPROVED BY ISD ADMINISTRATION BUDGET COMMITTEE

T&L - Cluster	Parent Involvement Coordinator - add 2 more units to existing 1 for total of 3. Trading of 3 paras for 1 professional position to fund 1 unit, other unit would be out of 40% local, 40% Title I-A, 10% Title I-C, 10% Title III	1.2	Local	\$50,000	\$50,000
T&L - Central	Transition Specialist - funded by IDEA-B	1.0	IDEA-B	\$60,000	\$0
	Sub-total 1	24.2		\$908,755	\$221,675
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES					
T&L District-wide; Special Education	Speech Pathologist - see attached documentation	5.0	No Local Impact	\$62,500	\$0
T&L - Technical course teachers	CTE Technical course teachers with labs @ Nimitz, MacArthur, and Irving -- add 6 days, splitting 3 days August and 3 days June (\$330/day X 6 = \$1800 X 9 = \$16,200 Career and Technical Education Department Chairs -- change stipend from \$600 to proposed \$1000 per employee; Academy Specializations Chairs already receive the \$1000 stipend. The other secondary campuses now have additional duties related to the increase in CTE opportunities at each campus. Each Dept. Chair is responsible for PEIMS coding, career assessments, pathway counseling and guidance, recruitment, campus supply budget, inventory of all equipment, etc.	9.0	CTE funds	\$16,200	\$16,200
			Local	\$2,400	\$2,400
T & L - District	District Technicians - change from current stipends of \$1000 and \$5000 for additional training to increased amounts (see attached list of required & recommended certificates & related stipends)		Tech Services & Networking budgets - no new money needed	\$35,000	\$0

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2008-2009**

APPROVED BY IISD ADMINISTRATION BUDGET COMMITTEE

	General Need	Tech Services budget - no new money needed			
Campus Technicians - change from current stipend of \$1000 to \$2000 (see attached list of required and recommended certificates and related stipends)					\$39,000
	14.0				\$155,100
Sub-total 2					
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS					
T & L - Administration					
Lead Programmer		Local	1.0		\$3,000
Fine Arts Accompanist - change from current salary of \$15,000 to Paraprofessional schedule 050 - see rationale attached.					
Campus Technicians - change from 193 days for elementary and middle school CTs to 203 days in order to support campus during key times - summer.	Priority	Local	3.0		\$15,000
Textbook Coordinator - requesting additional days moving to 230 days	Priority	Local			\$26,646
Change from \$44,294 salary to \$49,000 salary due to change in position request from District Technician to Network Technician	Priority	Local	1.0		\$8,000
Sub-total 3					
					\$5,000
					\$57,646
Grand Total					
					\$1,121,501
					\$297,921

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2008-2009
APPROVED BY ISD ADMINISTRATION BUDGET COMMITTEE**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
Personnel: District-wide	Vice/Assistant Principals - in response to LBB recommendation, ISD will utilize staffing formula for vice/assistant principals (Included in staffing summary)		1.0	Local	\$80,000	\$0
	Sub-total		1.0		\$80,000	\$0
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES - NONE						
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Health Services Personnel - District wide	School Nurses - Crediting nursing experience for salary/pay scale. Cap at 5 years. Paraprofessional Salary Schedules - TASB recommendation		27.0	Local	\$103,329	\$103,329
	Sub-total		27.0	Local	\$250,000	\$250,000
	Grand total		28.0		\$353,329	\$353,329

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2008-2009
APPROVED BY IISD ADMINISTRATION BUDGET COMMITTEE**

POSITION		DIVISION	UNITS	FUNDING	COST	ESTIMATED
STAFFING - NEW PERSONNEL UNIT REQUESTS		PRIORITY		SOURCE	(INCLUDES BENEFITS)	LOCAL COST
Athletics Facilities	Assistant Tennis Coach: MacArthur, Nimitz and Irving High School (use existing campus personnel and award stipend + 12 days per coach at cost of \$6,340 each X 3)		3.0	Local	\$5,000	\$5,000
Services/Security & Operations	Energy Management System Specialist - Level 10		1.0	Local	\$23,358	\$23,358
	Night Custodian - Level 4N @ \$8.57 per hour		20.0	Local	\$402,859	\$402,859
	Security Patrol - Security - Level 7 @ \$9.65 per hour or \$22,682 annually per unit		2.0	Local	\$45,364	\$45,364
	Security Guard for UBCL - 1 person, part-time (5:30-9:30pm M-F) @ 215 days @ \$11.06 per hour (will include fall, spring and summer semesters)	Priority	0.5	Local	\$9,512	\$9,512
	Sub-total 1		26.5		\$486,093	\$486,093
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES - NONE						
	Sub-total 2				\$0	\$0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Facilities	Campus Auxiliary Officer - change from Level 7 at \$9.65 per hour to Level 9 at \$11.06 per hour (30 positions for 177 days)		30.0	Local	\$61,957	\$61,957
Services/Security and Operations	Technology Supervisor - Current Salary: works 200 days per year; recommend adding 30 work days for a new total of 230 days per year (full time). Proposed salary: at a daily rate of (07-08) of \$205.40, the total change in salary will be \$6,162 annually.		1.0	Other	\$6,162	\$6,162

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2008-2009
APPROVED BY ISD ADMINISTRATION BUDGET COMMITTEE**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
STAFFING - NEW PERSONNEL UNIT REQUESTS						
	Food Service Supervisor -Change from currently working 196 days (daily rate is \$205.40) to 200 days resulting in an increase in salary of \$821.60 per unit.		3.0	Other	\$2,469	
	Retired Managers - Currently \$10.79 or \$11.11 per hour depending on category. Proposed salary change to \$11.50 per hour (achieve this by combining 2 categories). Total cost not to exceed \$1,700 per year.			Other	\$1,700	
	Increase in general labor hours (no additional positions) at kitchens anticipated to begin the "Breakfast in the Classroom" program for 08-09. Note: this is a standard practice at every kitchen implementing the program --doubling (or more) the number of breakfasts served requires a slight increase in labor. See attached memo for specific recommendations by campus.			Other	Per 08-09 Salary Schedule \$72,288	\$61,957
	Sub-total 3				\$558,381	\$548,050
	Grand Total					



STAFFING & SUPPLEMENTAL DUTY PAY EXPLANATION OF RECOMMENDATIONS FOR 2008-2009

This document provides a brief explanation of each recommendation found in the previous chart titled *Staffing and Supplemental Duty Pay Recommendations 2008-2009*.

New Personnel Unit Requests – Local Funds

If the Board allows a New Personnel Unit Request to go forward to the Second Budget Draft, Administration recommends posting the vacancy notice effective June 17, 2008 and selecting the best qualified applicant for the position as soon as possible. Quality applicants for these positions will likely not be available if the process is delayed.

- **Vice/Assistant Principal (1).** In response to a recommendation by the Texas Legislative Budget Board's audit of Irving ISD in 2007, Administration has developed a formula system to determine the number of vice/assistant principals on each campus. It is based on the number of students projected for 2008-2009, and Lamar Middle School (1125 students) will qualify for one additional vice principal.
- **Assistant Tennis Coach (3).** Due to the popularity and scheduling demands of UIL tennis in Irving ISD, each high school would be allowed to hire one assistant tennis coach from the current faculty. The increase cost is only for the stipend and additional days of duty.
- **Energy Management System Specialist (1).** In order to free up the Energy Manager to work closer with campuses and other educational responsibilities, there is a need for a Specialist to perform the daily tasks of operating and maintaining the system. This is a classified, hourly position.
- **Night Custodian (20).** In order to better serve the District's campuses, additional night custodians are needed.
- **Security Patrol (2).** Two additional security patrol officers are needed to adequately monitor and protect District sites.
- **Security Guard for UBCL (1).** With the redesign of the program at Union Bower, the campus will remain open until 9 PM each night. An evening security guard is necessary to ensure the safe environment for the students and staff.
- **HIPPY Home Instructor (1).** This will increase the capacity for serving parents of 3 and 4 year old children.

- **Early Childhood Clerks (3).** To increase productivity, efficiency, and customer service to the parents, an additional clerk is needed at each Early Childhood campus to work in the front office.
- **ARI/AMI Teachers (4).** The District currently employs 23 ARI/AMI teachers, including 3 at the middle schools. The addition of 4 teachers would provide coverage at each middle school and elementary.
- **Math Teachers (2).** For 2008-2009 only Bowie MS needs 2 math teachers to better meet the needs of their students.
- **Spanish Tutor (1).** Wheeler Development Center needs a Spanish tutor to provide support for students assigned to the temporary discipline placement.
- **Math Teachers for High Need Campuses (3).** This is a continuation of 3 math teachers assigned to Irving High School, and the need continues for 08-09.
- **Union Bower Teachers (4).** In the redesign of the program at Union Bower, 4 additional teachers are needed for the program.
- **High School Registrar (4).** As recommended by the Southern Association accrediting organization, each high school needs a registrar to handle the enormous workload with transfer records and transcripts.
- **Parent Involvement Coordinator (2).** With the success of the District's 1 Parent Coordinator, the District needs 1 per cluster. Some of the funding is offset by the elimination of 3 paraprofessional units.

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

If the Board allows a New Personnel Unit Request to go forward to the Second Budget Draft, Administration recommends posting the vacancy notice effective June 18, 2008 and selecting the best qualified applicant for the position as soon as possible. Quality applicants for these positions will likely not be available if the process is delayed. The units listed below come from funds other than local, so there is no local budget impact. They are listed as FYI items only.

- **Transition Specialist (1).** The District currently employs 2 Transition Specialist to assist special education students, and one per cluster would better meet the needs of the students. Funded by IDEA-B.

New Supplemental Duty/Stipend Requests – Local Funds

If the Board allows a New Supplemental Duty/Stipend Request to go forward to the Second Budget Draft, Administration will include these items in the 2008-2009 Salary, Supplemental Duty and Stipend Schedule book, which will be formally approved at a later Board meeting. *Please note: the proposed stipend adjustments presented at the June 16th Board Meeting are not included in this list.*

- **Speech Language Pathologist.** A critical shortage stipend of \$2500 per year will be paid to fully licensed Speech Language Pathologist. It will be funded with SHARS Reimbursement funds, so there will be no impact to the budget.
- **Career & Technology Department Chairs.** Increase the stipend for CTE Chairpersons from \$600 to \$1000, to match stipends paid to other chairs.
- **District Technicians.** Allow District Technicians to qualify for a \$5000 stipend if they become certified in MCSA, similar to other technology employees.
- **Campus Technicians.** Increase A+ Certification for Campus Technicians from \$1000 to \$2000 to match A+ Certification stipend awarded to other technical employees.

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

If the Board allows a New Supplemental Duty/Stipend Request to go forward to the Second Budget Draft, Administration will include these items in the 2008-2009 Supplemental Duty and Stipend Schedule book, which will be formally approved at a later Board meeting.

- **CTE Technical Course Teachers.** Increase the number of days worked by Career and Technical Education teachers by six days. Funded by CTE Funds.

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

If the Board allows Changes in Salary and/or Funding Source Requests to go forward to the Second Budget Draft, Administration will include these items for 2008-2009 in setting up the correct adjustments in salaries and funding.

- **Creditable Years of Service for School Nurses.** Credit nursing experience outside of education or pediatrics to a maximum of five years. This will attract more applicants in this area.
- **Paraprofessional Salary Schedules.** As approved by the Board of Trustees in April 2008, \$250,000 additional dollars was infused into the paraprofessional salary schedules, as recommended by the TASB Pay Study.
- **Campus Auxiliary Officer.** Change the pay for Campus Auxiliary Officers from a Level 7 to a Level 9.
- **Lead Programmer.** Designate one District programmer as the Lead Programmer, along with a \$3000 annual stipend.
- **Fine Arts Accompanist.** Change the pay schedule for the three Fine Arts Accompanists from Schedule 030 to Schedule 050 to compensate appropriately for their special skills.
- **Campus Technicians.** Change the number of days worked for elementary and middle school Campus Technicians from 193 days to 203 days to provide better campus support during the summer.

- **Textbook Coordinator.** Change the number of days of duty for the Textbook Coordinator to 230 days.
- **Network Technician.** Change one District Technician to a Network Technician position to provide better support.

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

If the Board allows Changes in Salary and/or Funding Source Requests to go forward to the Second Budget Draft, Administration will include these items for 2008-2009 in setting up the correct adjustments in salaries and funding.

- **Food Service Technology Supervisor.** Increase days of duty from 200 days to 230 days. Funded by Food Service Budget.
- **Food Service Supervisor.** Increase days of duty from 196 days to 200 days. Funded by Food Service Budget.
- **Food Service Retired Managers.** Consolidate Retired Managers to one category, with all earning \$11.50 per hour.
- **Food Service Hours.** Increase the number of general labor hours for campuses involved in the "Breakfast in the Classroom" program.

IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 Budget Enhancements

8/12/08

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Total Approved</u>
701 Print Shop	Employ Student Worker (Internal Service Fund)	\$ 2,500	(2,500)
			<u>0</u>
			<u>0</u>
703 Tax Office	Decrease - Tax Appraisal Fee	\$ (16,788)	
			(16,788)
			<u>(16,788)</u>
879 Single Parent	Day Care Expansion	\$ 10,000	
			10,000
			<u>10,000</u>
880 Bilingual/ESL	HIPPY Program Increase Consumable Material	\$ 5,000	
	Required Language Proficiency Testing	15,000	
	Bilingual/ESL Summer School Program	22,000	
			5,000
			15,000
			22,000
			<u>42,000</u>
881 Parent & Student Svcs	Increased Dept Expenses-Travel, Supplies, Etc	\$ 7,850	
			(350)
			7,500
			<u>7,500</u>
882 Gifted & Talented	12 Hours of GT Graduate Course Work	\$ 10,000	
			10,000
			<u>10,000</u>
883 Career & Technology	Increase Campus Program Needs	\$ 140,900	
			140,900
			<u>140,900</u>
885 Secondary T & L	Technical Assistance Team	\$ 45,000	
	HS Graphing Calculator Replacement (Bond)	22,500	
	Middle School Calculators (Bond)	12,000	
			45,000
			(22,500)
			(12,000)
			<u>45,000</u>
888 Develop & Fed Funds	Increase Dept Expansion Expenses	\$ 900	
			900
			<u>900</u>
892 Athletics	Athletic Uniforms (Bonds)	\$ 23,800	
	HS Football Uniforms (Bonds)	17,500	
	Concussion Screening	2,250	
	CPR/First Aid and AED Coaches Training	1,020	
	Game Officials Fee Increase	21,270	
			(23,800)
			(17,500)
			2,250
			1,020
			21,270
			<u>24,540</u>
893 Elementary T & L	Pre-Kindergarten Lunches	\$ 15,000	
	Tier 2 Reading Material Kits	35,000	
	Yearly Fitness Assessment Cost Increases	5,000	
			15,000
			35,000
			5,000
			<u>55,000</u>

**IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>		<u>Total Approved</u>
894 Campus Operations	Travel Expenses for PALS Students	\$ 10,000	(2,000)	8,000
	Graduation Expenses	16,000		16,000
				<u>24,000</u>
895 Division of T & L	Kickstart Contract Teachers	\$ 120,000		120,000
				<u>120,000</u>
896 Learning Resources	Annual Support for Library Automation System	\$ 50,000		50,000
				<u>50,000</u>
897 Fine Arts	K-12 Visual Art Consumable Supplies	\$ 32,200	(7,200)	25,000
				<u>25,000</u>
908 Data & Network Svcs	Yearly M & O Funding for MUNIS	\$ 107,111		107,111
	Additional Bandwidth for Internet Access	60,000		60,000
				<u>167,111</u>
909 Human Resources	Self-Funded Insurance			
	Benefits Certification Training	\$ 1,500	(1,500)	0
	Risk Management Training	965	(965)	0
	Benefits Fair & Wellness Club	3,000	(3,000)	0
	World at Work Membership	340	(340)	0
	License Fees	230	(230)	0
	National Safety Council Membership	325	(325)	0
	DDC Student Books and Safety Materials	1,450	(1,450)	0
	Safety Awards	2,000	(2,000)	0
	Change in Substitute Management System	21,083		21,083
Job Fair Food Service Catering	6,235		6,235	
				<u>27,318</u>
911 Planning & Research	Quality Control Review of TEKS checks	\$ 3,000		3,000
	AP/ACT/PSAT Plan Testing Shortfall	34,000		34,000
	Tests & Scoring-Moved to HS Allotment Grant	(100,000)		(100,000)
				<u>(63,000)</u>
914 Facilities Services	Service Contract for Camera System	\$ 25,000	(25,000)	0
	Repair/Replacement of Security Radios	5,000		5,000
	Increase Cost of Fuel	5,000		5,000
	Campus Security Audit	10,000		10,000
	Campus Auxiliary Officer Uniforms (Bond)	5,000	(5,000)	0
	Increase Fuel & Repair Costs	3,000		3,000
	General Supply Increase	2,000		2,000
	Increase Cost for Paper Towels	20,000		20,000
	Recognition for "Campus of the Month"	2,500	(2,500)	0
	Uniform Cost Increase (Bond)	4,000	(4,000)	0
	Increase in Cost of Materials	33,714		33,714
	Paper Towel & Toilet Paper Dispensers (Bond)	15,000	(15,000)	0

**IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>		<u>Total Approved</u>
914 Facilities Services	Increase Cost for Building Maintenance Supplies	42,115		42,115
	Annual Elevator Inspections	48,000		48,000
	Increase Cost for Ground Maintenance Supplies	6,902		6,902
	Maintenance/Repair/Fuel for District Vehicles	54,327		54,327
	Athletic Fields Fertilization/Weed Annual Contract	5,685		5,685
	Playground Maintenance & Repair	25,000		25,000
	SRO Officer Overtime & City Contract	65,000		65,000
				325,743
916 Food Service	Fingerprinting All New Employees (Fund 240)	\$ 10,000	(10,000)	0
				0
919 Energy Management	Energy Use Reduction Incentive	\$ 12,000	(12,000)	0
	Service Agreement for the Siemens System	5,000		5,000
				5,000
820 Health Services	Annual Fee for Nurse's Aide Software	\$ 6,000		6,000
	Required CPR/AED Training	# 7,500		7,500
				13,500
922 Public Information	3 Year Agreement with Teleparent	\$ 100,650		100,650
				100,650
	Total Department Enhancements	\$ 1,285,534	\$ (171,160)	\$1,114,374
<u>Campus</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>		<u>Total Approved</u>
079 All High Schools	AP Biology Kits	2,289	(2,289)	0
	AP Chemistry Kits	2,695	(2,695)	0
				0
099 All Campuses	Bus Evacuation Training	\$ 38,634		38,634
				38,634
	Total Campus Enhancements	\$ 43,618	\$ (4,984)	\$38,634
	Total Departments & Campus Enhancements	\$ 1,329,152	\$ (176,144)	\$ 1,153,008

**Campus Special Projects
2008-2009 Budget**

8/12/08

<u>Campus</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
003 MacArthur HS	Math Lab Tutoring Center (Bond)	4,500	(4,500)	\$0
	Security Radios (Bond)	1,332	(1,332)	0
	Storage Shelves (Bond)	3,350	(3,350)	0
				<u>\$0</u>
005 Union Bower	Physical Education/Fitness (Bonds)	\$13,262	(13,262)	\$0
				<u>\$0</u>
043 Travis MS	Cafeteria Tables & Chairs (Bonds)	\$5,112	(5,112)	\$0
				<u>\$0</u>
044 Lamar MS	Library Chairs (Bonds)	\$13,600	(13,600)	\$0
				<u>\$0</u>
045 Austin MS	New Science Classroom	\$80,000	(80,000)	\$0
				<u>\$0</u>
048 deZavala MS	Desks & Chairs (Bonds)	\$18,904	(18,904)	\$0
				<u>\$0</u>
108 Johnston Elem	Mobile Convertible Bench Cafeteria Tables (Bonds)	\$38,720	(38,720)	\$0
				<u>\$0</u>
112 Lively Elem	Chairs for Parent/Student Meetings (Bonds)	\$4,875	(4,875)	\$0
				<u>\$0</u>
118 Elliott Elem	Cafeteria Tables (Bonds)	\$21,480	(21,480)	\$0
				<u>\$0</u>
121 Davis Elem	Cafeteria Tables (Bonds)	\$14,940	(14,940)	\$0
				<u>\$0</u>
123 Townsell Elem	Student Desks (Bonds)	\$5,189	(5,189)	\$0
				<u>\$0</u>
	Total Campus Special Projects	<u>\$225,264</u>	<u>(225,264)</u>	<u>\$0</u>

**Department Special Projects
2008-2009 Budget**

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
754 Warehouse	Dock Area Security Gate (Bonds)	\$2,500	(2,500)	\$0
	Storage Cabinets & Bins (Bonds)	5,000	(5,000)	0
	Truck Lift Gate (Bonds)	7,000	(7,000)	0
	Pallet Rack Column Protectors (Bonds)	3,600	(3,600)	0
				\$0
882 Gifted & Talented	Everyday Mathematics (Bonds - \$30,000 Only)	\$50,000	(50,000)	\$0
				\$0
885 Secondary T&L	READ 180 Workbooks	\$13,500		\$13,500
	Grades 6-12 Science Equip & Materials (Bonds)	150,000	(150,000)	0
	One Day Stipend in Summer at UBCL	3,750		3,750
	Math & Science Intervention Teacher	24,000		24,000
				\$41,250
892 Athletics	Share of Natatorium Roof (Bonds)	\$16,500	(16,500)	\$0
				\$0
893 Elementary T&L	Science Kits & Equip for Grades 3-5 (Bonds)	\$49,704	(49,704)	\$0
	K-2 Science Kits	80,610	(80,610)	0
				\$0
894 Campus Operations	Drill Team Uniform Replacement (Bond Funds This Year)	\$75,000	(75,000)	\$0
				\$0
895 Teaching & Learning	Hosting Region 9 Academic Decathlon Competition	\$10,000		\$10,000
	Planetarium Update at Nimitz HS (Bond)	200,000	(200,000)	0
				\$10,000
909 Personnel Dept	Purchase Small SUV	\$20,000		\$20,000
	Fingerprint Machine (Bond)	23,734	(23,734)	0
				\$20,000
914 Facilities Services	4 Portable Walk Through Metal Detectors	\$15,000	(15,000)	\$0
	Vehicle for Third Custodial Coordinator	16,000	(16,000)	0
				\$0
920 Health Services	Purchase 10 Required Audiometers (Bond)	\$7,950	(7,950)	\$0
				\$0
Total Department Special Projects		\$773,848	(702,598)	\$71,250
Total Departments and Campus Special Projects Approved				\$71,250

IRVING INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS REVENUES ¹
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year											
	1999	2000	2001	2002	2003	2004	2005	2005	2005	2007		
Federal sources:												
Federal grants	\$ 171,048	\$ 537,598	\$ 809,207	\$ 572,390	\$ 8,166,254	\$ 11,286,230	\$ 14,241,524	\$ 17,290,408	\$ 18,513,271	\$ 15,366,903		
Food service	8,524,157	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		
Capital projects	-	352,926	58,835	-	-	-	-	-	-	-		
Total federal sources	\$ 8,685,205	\$ 10,104,570	\$ 12,509,877	\$ 14,816,231	\$ 18,801,955	\$ 22,303,693	\$ 26,123,765	\$ 28,351,234	\$ 28,351,234	\$ 26,672,575		
State sources:												
State grants and other	39,877,827	38,589,073	45,550,607	48,795,982	65,041,434	65,901,252	69,877,065	77,597,077	77,597,077	97,207,159		
Food service	2,262,862	2,726,372	3,312,982	4,337,275	104,271	109,717	105,887	101,329	104,521	105,045		
Debt service	-	682,260	4,116,978	4,391,562	4,798,323	5,931,418	6,777,084	8,426,457	8,426,457	7,863,269		
Total state sources	\$ 42,140,689	\$ 41,977,705	\$ 52,980,567	\$ 57,524,829	\$ 69,949,474	\$ 71,938,567	\$ 76,755,478	\$ 86,128,055	\$ 86,128,055	\$ 105,175,473		
Local sources:												
Local and intermediate sources	89,787,463	100,004,638	108,679,628	114,096,255	118,828,634	115,689,544	115,104,227	119,114,539	125,880,509	124,237,728		
Food service	2,590,927	2,474,277	2,563,089	2,371,448	2,744,444	3,023,447	2,868,995	3,088,575	3,223,481	3,210,101		
Debt service	15,498,731	17,794,301	18,712,187	16,425,154	15,804,634	20,286,203	23,294,950	25,915,188	25,414,527	27,984,311		
Capital projects	4,302,964	5,508,118	3,747,114	1,858,411	1,453,675	1,137,489	839,268	1,251,009	1,200,876	1,109,368		
Total local sources	\$ 112,180,085	\$ 125,751,334	\$ 131,701,998	\$ 134,751,288	\$ 138,441,387	\$ 140,136,663	\$ 142,107,038	\$ 149,389,311	\$ 155,719,403	\$ 156,551,508		
Total revenues	\$ 162,955,979	\$ 177,833,609	\$ 197,079,091	\$ 204,785,974	\$ 228,887,792	\$ 236,349,498	\$ 252,248,554	\$ 270,198,692	\$ 270,198,692	\$ 288,396,556		

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									
	1998 ¹	1999 ¹	2000 ¹	2001 ¹	2002 ¹	2003	2004	2005	2006	2007
Expenses										
Governmental activities										
11 Instruction						\$ 151,720,835	\$ 133,488,497	\$ 137,871,663	\$ 140,965,033	\$ 148,395,516
12 Instructional resources and media services						4,651,601	4,262,714	4,438,085	4,196,788	4,229,238
13 Curriculum and staff development services						2,905,061	2,769,619	3,041,593	3,108,679	3,307,335
Total function 10	98,521,777	109,639,833	124,188,987	125,865,079	133,892,821	159,277,497	140,520,830	145,351,321	148,270,500	155,932,089
21 Instructional leadership						4,091,776	4,181,828	3,927,769	4,044,615	4,448,576
23 School leadership						13,160,646	13,445,689	13,934,237	14,771,684	15,638,048
Total function 20	12,387,455	13,767,255	15,042,416	16,318,098	15,914,685	17,252,422	17,627,315	17,862,006	18,818,299	20,086,624
31 Guidance, counseling, and evaluation services						8,751,742	8,976,635	9,197,470	9,218,760	9,805,805
32 Social work services						312,915	337,185	338,207	388,421	399,004
33 Health services						1,762,015	1,789,906	1,853,302	1,803,601	1,982,160
34 Student transportation						1,753,028	2,055,755	2,379,859	2,791,141	3,113,993
35 Food service						9,720,315	10,336,431	10,970,668	11,576,056	12,734,631
36 Extracurricular activities						3,318,132	3,293,191	3,390,310	3,508,333	3,960,788
Total function 30	18,022,730	19,711,891	22,273,651	21,844,659	22,966,703	25,618,147	26,789,103	28,129,916	29,286,312	31,998,379
41 General administration						6,726,117	5,880,996	5,816,669	5,900,645	6,196,903
Total function 40	4,024,853	4,980,854	5,040,245	5,521,151	5,522,034	6,726,117	5,880,996	5,816,669	5,900,645	6,196,903
51 Plant maintenance and operations						16,567,826	16,461,637	17,238,257	18,943,773	18,297,271
52 Security and monitoring services						1,482,338	1,501,233	1,483,529	1,563,207	1,707,830
53 Data processing services						2,947,326	2,473,285	4,516,984	3,827,566	3,362,101
Total function 50	15,888,355	16,984,317	17,986,825	20,254,631	19,400,321	20,387,490	20,436,155	23,238,780	24,334,546	23,367,202
61 Community services						708,822	1,008,516	800,270	735,436	849,700
Total function 60	73,800	99,821	33,427	170,105	306,114	708,822	1,008,516	800,270	735,436	849,700
71 Debt service ²										
Principal on long-term debt										
Interest on long-term debt *						7,071,041	12,100,437	13,444,789	13,460,943	16,484,750
Bond issuance costs and fees						13,746,172	17,212,417	18,386,035	18,698,016	18,054,594
Total function 70	19,010,251	19,904,486	21,939,166	22,828,836	20,817,213	26,525,473	29,312,854	31,830,824	32,869,280	35,438,747
81 Facilities acquisition/construction						54,932,374	34,408,064	21,088,401	24,801,952	2,030,735
Total function 80	3,530,281	38,387,066	44,864,242	40,012,659	45,778,339	54,932,374	34,408,064	21,088,401	24,801,952	2,030,735
95 Payments to JJAEP						66,504	112,540	98,414	162,003	121,135
97 Payments to TIF						535,425	-	-	-	-
Total function 90	-	-	-	-	818,673	601,929	112,540	98,414	162,003	121,135
Total expenditures	171,467,502	222,885,423	251,368,969	253,363,109	265,217,903	312,030,271	276,094,373	274,216,801	285,276,973	276,019,514
Prior Period Adjustment								948,669		
As restated	\$ 171,467,502	\$ 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
Debt service as a percentage of noncapital expenditures	11.3%	10.8%	10.6%	10.7%	9.5%	10.3%	12.1%	12.5%	12.7%	12.9%

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.
 * 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 COLLECTIONS '
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	Amount	Percentage of Levy	Delinquent Taxes	Penalty and Interest	Amount	Percentage of Levy	
1998	\$ 99,454,832	98.82%	\$ 98,277,964	98.82%	\$ 549,071	\$ 613,274	\$ 99,440,309	99.99%	
1999	111,198,028	99.17%	110,277,466	99.17%	851,884	529,057	111,658,407	100.41%	
2000	117,599,080	98.78%	116,166,865	98.78%	733,030	701,324	117,601,219	100.00%	
2001	123,699,211	98.30%	121,599,158	98.30%	991,253	626,943	123,217,354	99.61%	
2002	127,313,189	98.59%	125,522,907	98.59%	1,398,486	1,079,277	128,000,670	100.54%	
2003	132,100,388	97.36%	128,617,287	97.36%	1,490,073	1,079,133	131,186,493	99.31%	
2004	133,004,134	98.47%	130,969,935	98.47%	1,902,788	907,035	133,779,758	100.58%	
2005	138,674,876	98.29%	136,301,769	98.29%	2,228,831	1,149,148	139,679,748	100.72%	
2006	142,940,929	98.07%	140,189,082	98.07%	1,537,958	1,359,651	143,086,691	100.10%	
2007	140,160,896	98.41%	137,934,118	98.41%	2,469,351	1,565,168	141,968,637	101.29%	

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			Less: Exemptions ²	Total Estimated Taxable Value	Total Direct Rate ¹
	Residential or Real Property	Personal Property				
1998	5,357,723,774	1,588,141,440		812,431,654	6,133,433,560	1.648
1999	5,872,793,407	1,708,293,110		847,212,320	6,733,874,197	1.678
2000	6,205,463,010	1,824,177,200		879,122,982	7,150,517,228	1.649
2001	6,596,000,610	1,751,583,220		935,210,542	7,412,373,288	1.695
2002	6,881,771,460	1,793,929,054		992,209,445	7,683,491,069	1.695
2003	7,047,315,280	1,674,555,340		1,095,288,060	7,626,582,560	1.771
2004	6,976,135,611	1,530,328,860		952,266,457	7,554,198,014	1.815
2005	6,958,121,200	1,537,889,415		635,789,863	7,860,220,752	1.837
2006	7,174,877,690	1,526,364,000		461,748,103	8,239,493,587	1.814
2007	7,670,724,880	1,651,921,440		491,026,284	8,831,620,036	1.644

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.

¹ 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
1998	175,000	3,652,075	20,869	3.00%
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				

Sources:

¹ City of Irving CAFR, 'Demographic and Economic Statistics' and the North Central Texas Council of Government
2007 Population data was not available from the current City of Irving CAFR.

² City of Irving CAFR, 'Demographic and Economic Statistics.' 2007 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 Website
Unemployment Rate data for 2007 was not available from the current City of Irving CAFR.

**IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

January, 2008	Department of Planning & Research releases 2008-2009 projected enrollment.	
February 4, 2008		Send out Special Project and Enhancement forms; Staffing and Supplemental Duty Pay Request forms; Maintenance Review forms; Public Budget Input forms (Due date March 14, 2008 to appropriate Assistant Superintendent).
February 15, 2008		Elementary Principals Staff Meeting. Briefing on budget process for 2008-2009.
February 18, 2008	(7:00 P.M. Regular Board Meeting) Finance Committee: 2008-2009 Budget Calendar draft presented to Finance Committee for input. Finance Committee: Discuss 2008-2009 budget format and parameters.	
February 28, 2008		Secondary Principals Staff Meeting. Briefing on budget process for 2008-2009.
March 10, 2008	(7:00 P.M. Regular Board Meeting) Public Budget Input.	Budget Input forms disseminated to patrons through the March issue of "Inside IISD".
March 14, 2008		Campus/Department: Due date for Staffing Requests to Dr. Neil Dugger, Special Project & Enhancement Requests to appropriate Assistant Superintendent and Maintenance Review Forms to Scott Layne.
March 27, 2008		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 28, 2008		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 31, 2008		Munis available for next year budget entry.
April 4, 2008		Special Project and Enhancement requests, Maintenance Review Project requests, and Staffing & Supplemental Duty Pay requests from Assistant Superintendents due to Budget Office.
April 7, 2008	Consider Adoption of Teacher Salary Schedules for 2008-2009.	Dr. Dugger Prepares and Presents Teacher Salary Schedules to be adopted by Board.

**IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

April 8, 2008		Budget Committee to Meet to Review Staffing Requests, Special Projects, Enhancements and Maintenance Review.
April 21, 2008	(7:00 P.M. Regular Board Meeting) Public Budget Input	Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus.
	Noon Work Session. Administration's Budget Forecast Presented.	Administration presents budget forecast.
	Consider adoption of 2008-2009 Salary Schedules.	Dr. Neil Dugger prepares and presents Salary Schedules to be adopted by the Board.
May 2, 2008		Budget rolls in accounting for 1 st six weeks purchase order processing.
May 5, 2008	(7:00 P.M. Regular Board Meeting) Public Budget Input.	First day to enter 1 st six week purchase orders (campus/ departments).
May 19, 2008	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews First Budget Draft. Board reviews Administration's recommended 2008-2009 staffing requirements.	Administration presents First Budget Draft, proposed fiscal goals and program priorities for Board consideration. Postponed until June 16, 2008 Administration presents new staffing requests and recommended additions to the 2008-2009 Budget. Last day to enter budget (campus/department).
May 22, 2008		Receive preliminary values from DCAD.
June 6, 2008		Last day to enter 1 st six weeks purchase orders.
June 12-13, 2008		Administrative review of budgets.
June 16, 2008	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews First Budget Draft. Board authorizes purchase orders for supplies and materials needed during the 1 st six weeks.	Administration presents First Budget Draft for Board Consideration. Administration prepares resolution to approve supplies and materials for First Six Week Purchase Orders.
June 17, 2008		First day to enter next year's purchase orders (mailed out after August 1 st).

**IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

July 21, 2008	<p>(7:00 P.M. Regular Board Meeting) Noon Work Session. Board reviews Preliminary Budget Draft.</p> <p>Direct administration to prepare an Administrative Recommended Budget.</p>	Administration presents Preliminary Budget Draft.
July 22, 2008		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 25, 2008		Receive certified tax roll.
August 4, 2008	<p>(7:00 P.M. Regular Board Meeting) Review Administration's Recommended Budget.</p> <p>Set the date, time and place for "Public Meeting to Discuss Budget and Proposed Tax Rate". (Suggested date August 25, 2008 at 7:00 P.M. Regular Called Meeting).</p> <p>Announce Public Meeting to Discuss Budget and Proposed Tax Rate and Adoption of the Budget and Tax Rate on August 25, 2008 at 7:00 P.M. Regular Board Meeting (Can be the same date as the Public Meeting on the Budget and Proposed Tax Rate).</p> <p>Authorize Administration to publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate Increase".</p>	Business Office presents the Administration's Recommended Budget.
August 14, 2008		Tax Office prepares resolution and order for "Public Meeting to Discuss Budget and Proposed Tax Rate".
August 22, 2008		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 25, 2008	<p>(7:00 P.M. Regular Board Meeting) Public Meeting to Discuss Budget and Proposed Tax Rate.</p>	Post (72 hr) Notice of Public Meeting to Discuss Budget and Proposed Tax Rate, Notice of Budget Adoption, and Vote on Tax Rate Meeting.

**IRVING INDEPENDENT SCHOOL DISTRICT
2008-2009 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

Board approves Certified Tax Roll for 2008 and anticipated Collection Rate.

Tax Office prepares resolution and order approving 2008 Certified Tax Roll and resolution and order approving Anticipated Collection Rate.

August 25, 2008

ADOPTION OF 2008-2009 BUDGET.

Business Office prepares official resolution and order to adopt the budget and presents 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 levying advalorem taxes.

September 15, 2008

Approves Partial Tax Roll for 2008.

Tax Office prepares Partial Tax Roll for 2008 for Board Approval.