

OFFICIAL BUDGET

2012-2013

August 27, 2012

IRVING
Independent School District

Prepared by:
DEBBIE CABRERA,
Associate Superintendent for Business Services

Administration's Official Budget 2012-2013

Table of Contents

	<u>Page No.</u>
<u>EXECUTIVE SUMMARY</u>	
• 2012-2013 Administration's Official Budget Overview	1
• 2012-2013 Budget Factors	7
<u>BUDGET SUMMARY</u>	
• 2012-2013 Budget Summary with Charts	9
• Analysis-Assessed Values and Tax Revenue with Charts	15
• Tax Rate Calculations.....	19
• Fifteen Year Tax Rate History.....	20
• 2012 Rollback Tax Rate Worksheet.....	21
• Notice of Public Meeting	22
• Revenue Comparison – State Foundation Program.....	23
• 2012-2013 Estimate of State Aid	25
• 2012-2013 Staffing & Supplemental Duty Pay Summary	27
• 2012-2013 Staffing Summary.....	36
• Budget Enhancement Summary	41
• Special Project Summary.....	43
<u>OTHER INFORMATION</u>	
• 2-Year Budget Comparison.....	44
• Governmental Funds Revenues/Last Ten Fiscal Years	45
• Governmental Funds Expenditures and Debt Svc Ratios/Last Ten Fiscal Years	46
• Property Tax Levies and Collections/Last Ten Fiscal Years.....	47
• Appraised Value and Actual Value of Taxable Property/Last Ten Fiscal Years.....	48
• Demographic and Economic Statistics/Last Ten Calendar Years	49
• 2012-2013 Budget Calendar.....	50

Date: August 27, 2012
Memo To: Dr. Dana Bedden, Superintendent
From: Debbie Cabrera, Associate Superintendent-Business Services
Subject: 2012-2013 Official Budget

Introduction

The Official Budget for the 2012-2013 fiscal year is hereby presented to the Board of Trustee's for their approval at the August 27, 2012 Regular Board Meeting.

The General Operating Budget estimates revenues at \$255,114,242 and appropriations at \$254,331,445 which results in an increase to fund balance of \$1,212,797 including other sources and uses. This is an increase in the revenue budget of \$11,461,274, an increase in the appropriations budget of \$12,319,686, and an increase of \$400,000 in other sources from last year's Official Budget. The ending fund balance is estimated at \$82,812,797 which represents a 32.6% fund balance.

The majority of the increase of \$1,212,797 to fund balance is a result of the increase in the property values in the TIF (Tax Increment Financing) Zone which the district joined with the City of Irving in 1998. The financing plan provides for a rebate back to the district of 75% of the tax increment paid to the City.

Under current school law the local school board has the ability to raise the M&O (Maintenance and Operating) tax rate no more than 4 pennies and up to an additional 13 pennies over the \$1.00 compressed M&O tax rate, but only with voter approval. The M&O and I&S tax rates used in this Official Budget are \$1.04 and \$.425 respectively. A proposed total tax rate of \$1.465, which is the same as last year, will be adopted in separate Board action after the Official Budget is approved.

The Certified Tax Values that were received by the Dallas Central Appraisal District (DCAD) on July 23rd reflect an increase in values over last year of \$123,694,069, or a 1.38% increase in property values. This is encouraging news after three years of declines in property values.

The Official Budget reflects a total increase in state funding of \$12,356,041 for the General Operating Fund for this second year of the biennium. The majority of the increase, some \$9 million dollars, comes from the Legislature's attempt under SB1 to start the process to eliminate target revenue. Only those districts with target revenues below the state average of \$5,000, like Irving at \$4,707 will see increases in the second year of the biennium. The remaining \$3.4 million increase comes from increased student ADA and WADA (Weighted Average Daily Attendance) over last year's budget.

The recommended appropriations budget in the Official Budget represents an increase of \$12,319,686 over last year's Official Budget. The majority of the overall increase can be attributed to a modest pay increase (\$3.2 million), 42 growth teachers and 5 aides (\$2.4 million), additional staffing requests (\$2.2 million), increase payment into the TIF (\$1.7 million), and enhancements to the budget (\$2.9 million) including \$1.5 million for the increase cost of transportation provided by Dallas County Schools. Savings in the current year for salaries and benefits of \$1.3 million help to reduce this overall increase. The Personnel/Payroll/Benefits and Budget Factors section of this Executive Summary summarizes the impact to the budget for staffing changes and adjustments to campus and department budgets.

The Debt Service Fund budget is increased \$1,146,056 to provide for the payment of the district's current outstanding debt during the 2012-13 year. It also includes \$1,106,205 to use to call in eligible bonds early next year for future interest savings. The district will issue the remaining \$15,335,000 of authorized bonds from the 2007 election on August 30th with no impact to the current tax rate. The Official Budget reflects the same Interest & Sinking tax rate for next year which is currently set at 42.5 cents. The flat tax rate is possible because of an increase in tax values, an increase of \$1,337,522 in state funding for existing debt and the instructional facilities allotment, and because of a planned step down in the current debt payment for next year.

Tax Levy

The Certified Tax Roll was received from the Dallas Central Appraisal District on July 23rd with a taxable roll value of \$9,095,092,708, an increase in property values of \$123,694,069 or a 1.38% increase over last year's Certified Tax Roll. Last year the Certified Values represented a 2.1% decline over the prior year. This will be our first year to experience an increase in values after three years of decreases. Under current school funding the actual taxable property values for next year will not impact the General Operating fund revenues but could have a significant impact on the I&S tax rate.

The Business Office is estimating a net taxable value of \$8,622,190,604, after the loss in value from the over 65 frozen exemption, and a 98% collection ratio. This value is \$181,289,217 more than last year, or a 2.15% increase, and is greater than the increase in taxable values due to the decline, some \$66 million, in the over 65 levy lost values. A 1¢ tax rate yields a net levy of \$862,219 from this estimated assessed value.

The Official Budget provides for a total tax rate of \$1.465 per \$100 of assessed valuation. This proposed rate is the same as last year. The proposed tax rate would generate a total tax levy of \$126,315,092 which represents an increase in levy of \$2,655,887, or an increase of \$1,885,408 for the Operating Fund and an increase of \$770,479 for the Debt Service Fund. Approximately 71%, or \$89,670,782 of the proposed levy would be deposited in the Local Maintenance Fund; and 29%, or \$36,644,310, would be deposited in the Interest and Sinking Fund.

The proposed tax rate for 2012-2013 is summarized as follows:

	<u>2011-12</u>	<u>2012-13</u>	<u>Difference</u>
Local Maintenance	1.040	1.040	.00
Bonded Debt Service	.425	.425	.00
Total	1.465	1.465	.00

Tax Rate Limit

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

Local Revenue

The original budget for interest earnings on our investments is \$412,000. Based on current year earnings and no indication that rates will recover much for next year interest revenue is reduced \$88,000 to \$324,000.

State Revenue

State Foundation and Available School Fund revenue in the Official Budget is estimated at \$142,853,643. This is \$12,356,041 more than the 2011-2012 Official Budget. The primary reason for this revenue increase is the gain in the second year of the biennium for low target revenue districts like Irving (\$4,707 compared to a state average of \$5,000) under SB1. The Official Budget provides for a projected Average Daily Attendance (ADA) increase of 727 over last year's budget. Approximately \$9 million of the increase is from the effort to eliminate target revenue and \$3.4 million from the increase in ADA.

Unfortunately the district will lose \$686,554 from the decline in special education FTEs (58) but will increase \$1,446,526 from the increase in CTE (Career and Technology Education) FTEs (205). Compensatory Education funding will also increase, some \$1,900,106 due to the increase in the number of students participating in the free and reduced lunch program.

Tier II revenue for 2012-2013 is estimated to be \$6,883,939, which represents an increase in funding over last year's Official Budget of \$731,499. This projected increase is a result of an increase of 1,035 WADA (Weighted Average Daily Attendance) over last year's budget. The district has been in Tier II since 1993-94, and at that time we only received \$76,534 (as you know, the Tier II eligibility is determined by the District's wealth compared to the State as a whole).

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

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

The increase next year for Tier III is estimated at \$1,337,522 for a total state contribution for the Debt Service Budget of \$10,628,124. This includes an increase of \$994,700 for the Existing Debt Allotment and \$342,822 for the Instructional Facilities Program. This represents a total of 23% of the total revenue generated for the Debt Service Fund and helps to keep our tax rate down as well as paying for the Principal and Interest on our outstanding debt for our capital projects.

Fund Balance Availability

On September 1, 2011, the District began the fiscal year with a fund balance of \$79,417,365. The Business Office is estimating a year-end (August 31, 2012) fund balance of \$81,600,000, which is \$7,942,668 more than the original budget's ending fund balance for 2011-2012, and an increase of \$2,182,635 to the district's fund balance reserve.

Budget Factors Maintained

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

▪ Excellence Now Awards	\$25,000
▪ Maintenance Review (code compliance)	\$100,000
▪ Maintenance Review	\$50,000
▪ Juvenile Justice Alternative Ed Program	\$100,000

Per Pupil Allocations

Dr. Whit Johnstone, Director of Planning and Research, has projected an increase in peak enrollment of 461 students over the 2011-2012 peak enrollment, or a total peak enrollment of 35,312 students for the 2012-2013 school year. This represents an increase of 961 students over last year's budgeted peak enrollment. This will increase the campus allocation by \$62,676.

The per pupil allocations (p.p.) for each campus level will remain the same: Elementary \$82, Middle School \$86, and High School \$105. The alternative campuses, which include the Jack Singley Academy (\$128 p.p.), Barbara Cardwell Center (\$220 p.p.), Reassignment Center (\$31,668), and Early Childhood schools (\$144 p.p.), receive a special allocation as a special need/low enrollment campus. The Middle School per pupil allotment for State Compensatory Education (SCE) is increased from \$7 to \$25 per pupil to be more in line with the Elementary allotment of \$45 and the \$99,558 cost will be funded by the increase in state aid for this special program.

Special Projects

Last year's Official Budget included department special projects of \$281,770 and \$7,000 for campuses. For the Official Budget there are department special projects for \$730,822 and \$0 for campus special projects to fund. One of the special projects is to participate in the state funded Texas Star Academy Pilot Project which is designed for overage 8th graders who have fallen behind one or two grade levels. The state has decided to fund this entire project. Since the cost to the district to start the program is unknown at this time, the special project of \$255,000 remains in the budget.

This represents an increase in special projects of \$442,052 for 2012-2013 over last year. For this year all of these one-time expenditures can be funded out of the revenue budget and the district will not need to tap into the district's ample fund balance. Several of the campus and department special project requests will be funded out of interest earnings on the 2007 Bond Funds to help preserve the district's operating fund. Since the Preliminary Budget, \$74,000 of CTE equipment has been reclassified as General Operating special projects instead of Bond Fund purchases. This was changed in order to ensure the mandated spending by the district for the increase in state funds for this program for next year.

Personnel/Payroll/Benefits

Based on enrollment projections for next year and the unexpected student increase in the current year, growth teachers and aides for next year will increase the budget by \$2,449,355 for 42 teachers and 5 aides. A beginning teacher's salary of \$49,200 is used with benefits of \$5,600 for a total of \$54,800. An aide is budgeted at \$20,000 with \$4,320 for benefits or \$24,320 per new position.

The 29 permanent substitutes that were cut last year are added back to the budget along with 4 new units two for Johnson Middle School and one each for Barbara Cardwell and the Secondary Reassignment Center. This will increase the budget \$225,000.

Due to the decrease in special education students in the current year and the corresponding decrease in state funding for this special population, as well as maintaining the integrity of the Maintenance of Effort federal requirements, a total of 8 special education teachers and 11 aides will be cut for next year for a decrease to the budget of \$694,680.

The Official Budget includes a 1.5% pay raise off the salary schedule midpoint for all teachers and other professionals including those on the central office pay bands, and a 3% pay raise off the midpoint for all paraprofessional and classified employees. The new salary schedules incorporate this raise as the step increase. This will increase the budget \$3.1 million dollars. TASB-HR services was contracted to do a market update analysis on all paraprofessional and classified salary schedules and based on their review a few of the schedules are adjusted up to market for an additional cost of \$107,314.

Health Insurance / Worker's Compensation / Unemployment Compensation

The Official Budget includes a monthly district contribution of \$312 for health and life insurance and represents an increase of \$12 over last year's contribution. Since joining the TRS Active Care plan last year, the district no longer has control over the health plan design or premium rates as we did when we were self-funded. To minimize the across the board rate increases announced by TRS in February, the increased district contribution will keep the High Deductible plan free to employees, and maintain the same rate of \$28 a month for Employee only coverage for TRS Active Care 1. Other plans will have a slight increase for our employees.

The majority of the increase will be funded by the remaining balance in the district's self funded health insurance fund, currently estimated to be \$400,000, along with the elimination of the \$1 per month contribution per employee to the Benefits Administration Fund which is no longer needed due to the culmination of run out claims for the self funded health plan.

The district's combined contribution rate for worker's compensation and unemployment, based on actual claims for the first 10 months of the current fiscal year, will remain the same for next year at 1% of salary, but the rates will be reversed at .8% for worker's compensation and .2% for unemployment. Unemployment claims were not as costly as had been originally anticipated when the district eliminated over 300 positions last year.

**IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 BUDGET FACTORS**

1.	\$8.6 billion adjusted net taxable value – A 2.15% or \$181.3 million increase is estimated over last year's net roll value. Levy yield at \$1.465 per \$100 - Operating increase \$1,885,408; Debt Service increase \$770,479 from 2011-2012	
2.	State Foundation increase of \$12,356,041 from 2011-2012	
3.	A 1 cent rate yields a levy of \$862,219	
4.	Tax rate of \$1.465 per \$100, M & O rate - \$1.04, I & S rate - \$.425	
	Operating increase	0 cents
	I&S increase	0 cents
	Grand Total Tax Rate Increase	0 cents
5.	Standard Budget Factors Maintained:	
	Excellence Now Award	\$25,000
	Maintenance Review—Code Compliance	\$100,000
	Maintenance Review	\$50,000
	Juvenile Justice Alternative Ed Program	\$100,000
6.	Estimated increase in enrollment – 461	\$62,676
	Per pupil allocation - Elementary \$82; Middle \$86; High \$105	
	SCE per pupil allocation – Middle School increase to \$25 and	
	646 increase in at risk students	\$99,558
7.	Special Projects-Increase over placeholder \$288,770	\$368,052
8.	Campus Staff and Salary Raise (Includes benefits)	\$3,207,314
9.	Growth- 36 Teachers and 5 Aides (Includes benefits)	\$2,094,400
10.	Special Education Staffing (Includes benefits)	
	Reduce Teachers and Paraprofessionals	(\$694,680)
11.	Department and Campus Enhancements	\$2,740,462
12.	Additional Staffing Requests	\$2,202,031
13.	Increase Employer Health Contribution (Offset by Revenue)	\$368,628
14.	Payroll savings in current year	(\$1,300,000)
	Total First Budget Draft Appropriation Increase	\$9,148,441

15. Increase Stipend for Athletic Trainers	\$3,600
16. Increase Enhancements SRO Contract and Overtime	\$193,877
17. Increase Enhancements – Alternative Lunch	\$20,000
18. Growth Teacher – 1 Additional	\$54,800
19. Increase Overtime Budget for Facilities	\$175,000
20. Increase Campus Activity Accounts (Offset by Revenue)	\$17,335
21. Increase in Employer Contribution for Health Insurance	\$400,000
22. Increase Substitute Budget for increase in rates	\$121,600
Total Preliminary Recommended Budget Appropriation Increase	\$10,134,653
23. Increase Special Projects CTE equipment	\$74,000
24. Increase 5 Growth Teachers for CTE	\$300,355
25. Add 3 month's salary and benefits for Director of Communications	\$22,732
26. Add Payment Increase to TIF (offset by revenue)	\$1,787,946
Total Official Budget Appropriation Increase	\$12,319,686

IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 OFFICIAL BUDGET
AUGUST 27, 2012

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
OPERATING TAX RATE	\$ 1.04				
DEBT SERVICE TAX RATE	\$.425				
TOTAL TAX RATE	\$ 1.465				
ESTIMATED AVAILABLE FUND BALANCE	\$81,600,000	\$5,200,000	\$13,200,000	\$35,000,000	\$135,000,000
REVENUES					
Local & Intermediate Sources	\$97,384,564	\$3,078,500	\$36,229,310	\$15,485,000	\$152,177,374
State Program Revenues	\$154,292,678	\$112,830	\$10,628,124		\$165,033,632
Federal Program Revenues	\$3,437,000	\$15,380,000			\$18,817,000
TOTAL REVENUES	<u>\$255,114,242</u>	<u>\$18,571,330</u>	<u>\$46,857,434</u>	<u>\$15,485,000</u>	<u>\$336,028,006</u>
TOTAL AVAILABLE FUNDS	\$336,714,242	\$23,771,330	\$60,057,434	\$50,485,000	\$471,028,006
EXPENDITURES					
Instruction	\$ 160,066,185			\$13,107,371	\$173,173,556
Instructional Resources	4,739,391			\$1,090,086	\$5,829,477
Staff Development	2,862,801				\$2,862,801
Instructional Administration	5,357,742				\$5,357,742
School Administration	16,809,776				\$16,809,776
Counseling Services	12,398,984				\$12,398,984
Attendance Services	441,036				\$441,036
Health Services	2,609,745				\$2,609,745
Transportation Services	3,744,758				\$3,744,758
Food Services	355,571	\$17,898,839			\$18,254,410
Extra Curricular Services	5,278,802	\$426,116			\$5,704,918
General Administration	7,719,280				\$7,719,280
Maintenance	20,934,113	\$656,450		\$317,543	\$21,908,106
Security	3,198,361				\$3,198,361
Data Processing	3,810,636				\$3,810,636
Community Services	449,557				\$449,557
Debt Services			\$46,857,434		\$46,857,434
Construction	\$4,000			\$20,485,000	\$20,489,000
Intergovernmental Charges	\$3,550,707				\$3,550,707
TOTAL EXPENDITURES	<u>\$ 254,331,445</u>	<u>\$ 18,981,405</u>	<u>\$ 46,857,434</u>	<u>\$ 35,000,000</u>	<u>\$355,170,284</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$782,797</u>	<u>(\$410,075)</u>	<u>\$0</u>	<u>(\$19,515,000)</u>	<u>(\$19,142,278)</u>
OTHER SOURCES (USES)	\$430,000		\$0		\$430,000
PROJECTED FUND BALANCE *	<u>\$82,812,797</u>	<u>\$4,789,925</u>	<u>\$13,200,000</u>	<u>\$15,485,000</u>	<u>\$116,287,722</u>
* FUND BALANCE %	32.6%	25.2%	28.2%	44.2%	32.7%

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

FISCAL YEAR END	FUND BALANCE AT YEAR-END	ACTUAL CHANGE FROM PREVIOUS FISCAL YEAR	PLANNED CHANGE FROM PREVIOUS FISCAL YEAR	AFB PERCENT OF ACTUAL EXPENDITURES	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE TO ACTUAL	ACTUAL EXPENDITURE % INCREASE
8-31-96	\$26,034,197	\$5,772,227	(\$3,596,215)	23.30%	\$114,172,548	\$111,712,214	(\$2,460,334)	10.02%
8-31-97	\$32,460,449	(\$1,214,689) \$7,640,941 ***	(\$8,069,461)	27.22%	\$125,449,203	\$119,232,784	(\$6,216,419)	6.73%
8-31-98	\$36,714,771	\$557,322 \$3,697,000 ***	(\$5,666,736)	28.36%	\$132,371,781	\$129,481,567	(\$2,890,214)	8.60%
8-31-99	\$39,830,820	\$3,116,049	(\$5,510,579)	28.84%	\$141,838,555	\$138,100,804	(\$3,737,751)	6.66%
8-31-00	\$36,916,959	(\$2,913,861)	(\$4,643,523)	22.89%	\$162,460,472	\$161,265,370	(\$1,195,102)	16.77%
8-31-01	\$38,034,548	\$1,117,589	(\$7,328,124)	22.90%	\$168,877,698	\$166,091,016	(\$2,786,682)	2.99%
8-31-02	\$37,990,947	(\$43,601) (\$476,401) ***	(\$6,057,334)	22.23%	\$172,659,743	\$170,913,489	(\$1,746,254)	2.90%
8-31-03	\$30,164,126	(\$6,289,553) (\$1,537,268) ***	(\$4,473,262)	16.78%	\$182,645,689	\$179,762,746	(\$2,882,943)	5.18%
8-31-04	\$32,904,251	\$2,740,125	(\$4,938,210)	18.82%	\$177,666,048	\$174,851,490	(\$2,814,558)	-2.73%
8-31-05	\$38,035,235	\$5,130,984	\$419,020	21.28%	\$181,909,320	\$183,227,298	\$1,317,978	4.79%
8-31-06	\$53,456,057	\$15,420,822	\$257,270	23.25%	\$188,613,447	\$191,186,584	\$2,573,137	4.34%
8-31-07	\$67,779,716	\$16,369,826 (\$2,046,167) ***	\$1,427,689	33.96%	\$206,429,052	\$199,587,657	\$6,841,395	4.39%
8-31-08	\$75,622,972	\$7,843,256	(\$1,774,416)	35.60%	\$217,525,492	\$212,397,290	\$5,128,202	6.42%
8-31-09	\$80,504,528	\$4,881,556	(\$5,810,462)	35.50%	\$227,342,711	\$226,761,389	\$581,322	6.76%
8-31-10	\$77,086,023	(\$3,418,505)	(\$7,092,321)	31.33%	\$243,756,267	\$246,064,350 *	(\$2,308,083)	8.51%
8-31-11 (PROJECTED)	\$79,417,365	\$2,331,342	(\$6,516,840)	31.65%	\$256,101,303	\$250,936,023 *	\$5,165,280	1.98%
8-31-12	\$81,600,000	\$2,182,635	\$1,671,209	32.35%	\$242,011,759	\$252,214,495 **	(\$10,202,736)	0.51%
8-31-13	\$82,812,797		\$1,212,797	32.56%	\$254,331,445			0.84%

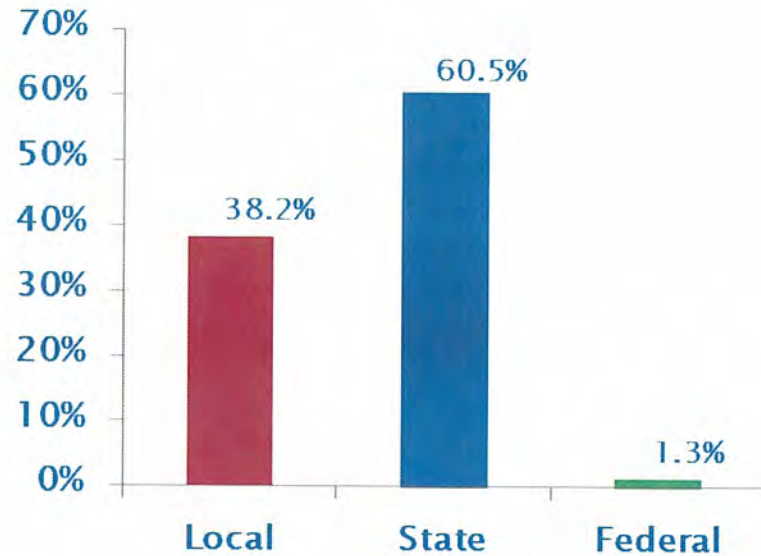
* Includes ARRA Stabilization Funds accounted for in Fund 266

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

*** Transferred to/from Internal Service Fund

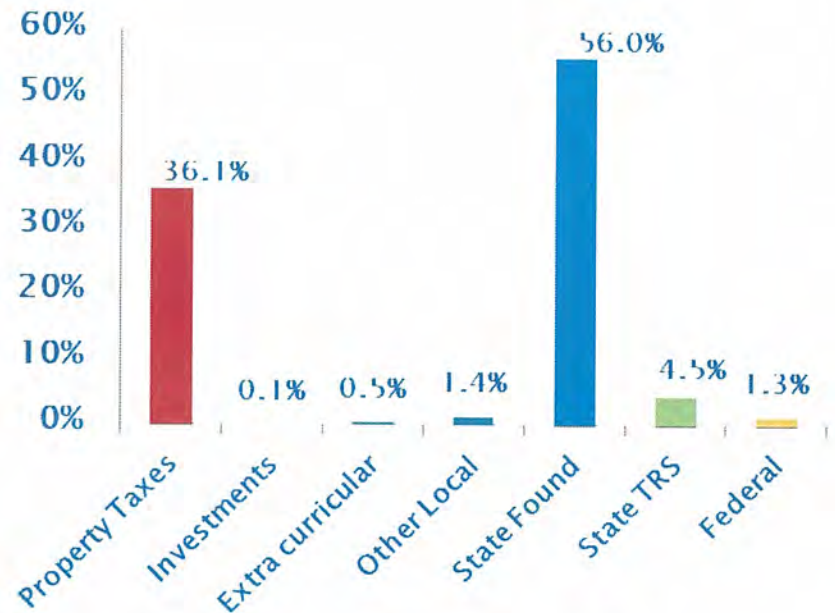
GENERAL OPERATING FUND REVENUE – BY SOURCE

▶ Local	\$97,384,564
▶ State	\$154,292,678
▶ Federal	<u>\$3,437,000</u>
Total Revenue	\$255,114,242



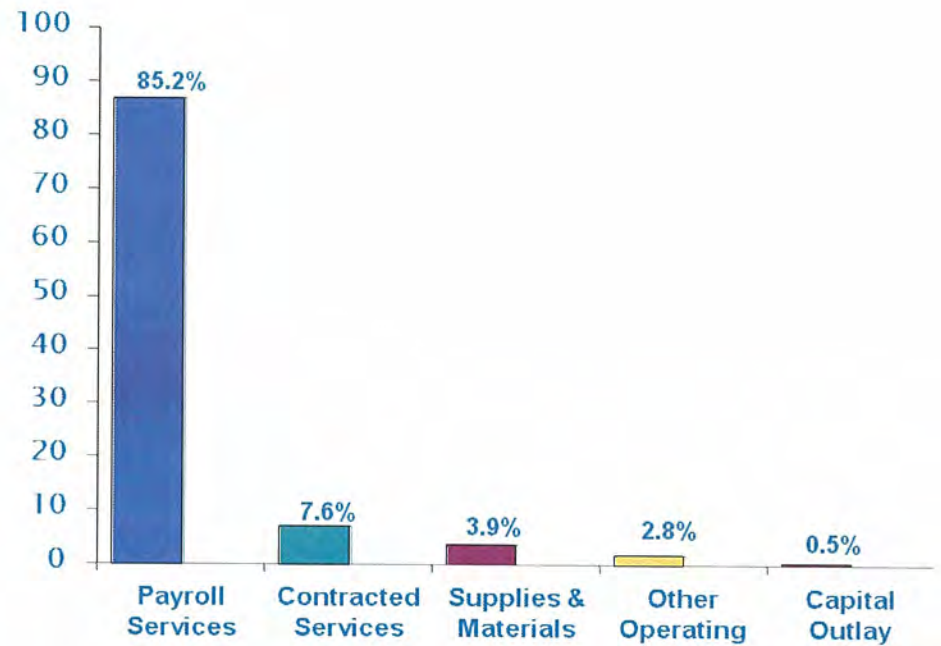
GENERAL OPERATING FUND REVENUE – DETAILED BY SOURCE

▶ Local – Property Taxes	\$92,020,782
▶ Local – Investments	\$324,000
▶ Local – Extracurricular	\$1,357,596
▶ Local – Other	\$3,682,186
▶ State – Found. / Per Cap	\$142,853,643
▶ State – TRS / Other	\$11,439,035
▶ Federal	<u>\$3,437,00</u>
Total Revenue	\$255,114,242



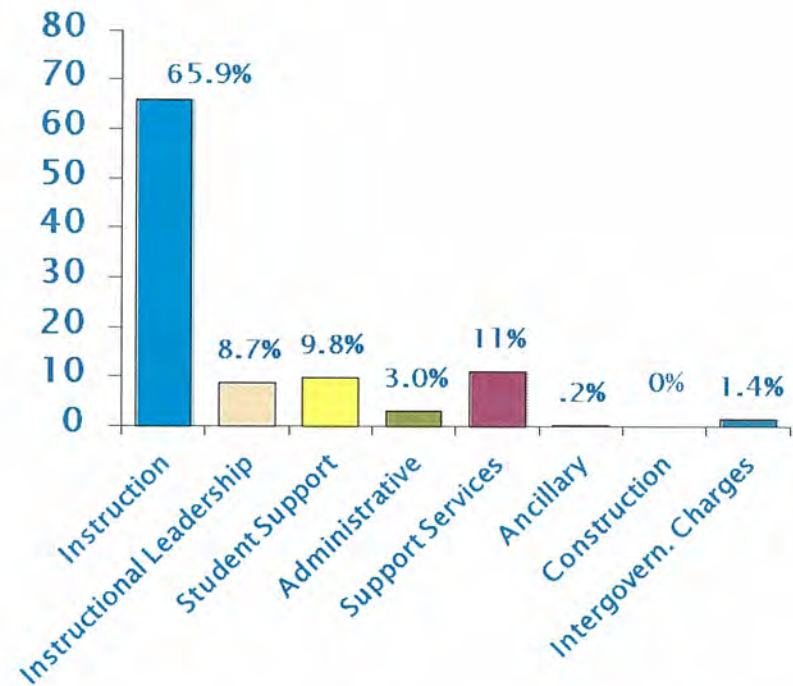
GENERAL OPERATING FUND EXPENDITURES BY OBJECT

▶ Payroll Services	\$216,748,836
▶ Contracted Services	\$19,212,142
▶ Supplies & Materials	\$9,997,403
▶ Other Operating	\$7,046,602
▶ Capital Outlay	\$1,326,462
Total Expenditures	\$254,331,445



GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

▶ Instruction	\$167,668,376
▶ Instructional Leadership	\$22,167,518
▶ Student Support Services	\$24,828,896
▶ Administrative	\$7,719,280
▶ Support Services	\$27,943,110
▶ Ancillary Services	\$449,557
▶ Construction	\$4,000
▶ Intergovernmental Charges	<u>\$3,550,707</u>
Total Expenditures	\$254,331,445



**IRVING INDEPENDENT SCHOOL DISTRICT
ANALYSIS - ASSESSED VALUES AND TAX REVENUE
2012-2013 OFFICIAL BUDGET**

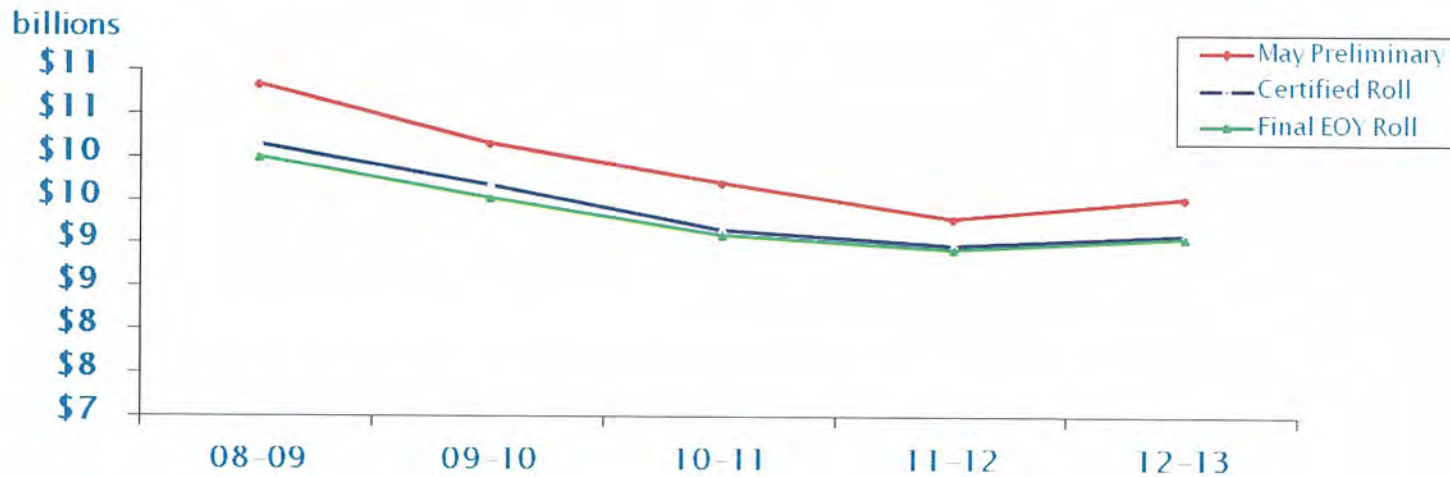
	<u>2010-11 ACTUAL</u>	<u>2011-12 EST. ACTUAL</u>	<u>2011-12 BUDGET</u>	<u>2012-13 BUDGET</u>	<u>BUDGET DIFFERENCE</u>	
SECTION I						
DCAD CERTIFIED ROLL	\$9,162,488,657	\$8,971,398,639	\$8,971,398,639	\$9,095,092,708	\$123,694,069	1.38%
NET SUPPLEMENTAL ROLL CHANGS	(\$116,794,845)	(\$54,240,337)	(\$40,000,000)	(\$40,000,000)	\$0	
ASSESSED VALUES						
GROSS TAXABLE VALUE	\$9,045,693,812	\$8,917,158,302	\$8,931,398,639	\$9,055,092,708	\$123,694,069	1.38%
LESS FROZEN VALUES	(\$273,800,273)	(\$248,076,386)	(\$318,233,952)	(\$251,800,250)	\$66,433,702	
LESS ESTIMATED DEL. TAXES	(\$175,530,370)	(\$172,263,300)	(\$172,263,300)	(\$181,101,854)	(\$8,838,554)	
NET TAXABLE VALUE	<u>\$8,596,363,169</u>	<u>\$8,496,818,616</u>	<u>\$8,440,901,387</u>	<u>\$8,622,190,604</u>	<u>\$181,289,217</u>	2.15%
LOCAL REVENUE - WITH 60 DAY ACCRUAL						
LOCAL MAINTENANCE TAX	\$89,732,180	\$87,785,374	\$87,785,374	\$89,670,782	\$1,885,408	2.15%
DEBT SERVICE TAX	<u>\$36,320,695</u>	<u>\$36,638,196</u>	<u>\$35,873,831</u>	<u>\$36,644,310</u>	<u>\$770,479</u>	2.15%
TOTAL CURRENT YEAR LEVY	\$126,052,875	\$124,423,570	\$123,659,205	\$126,315,092	\$2,655,887	2.15%
TIF TAXES INCLUDED IN LEVY						
TIF TAXES INCLUDED IN LEVY	\$1,010,907	\$1,459,276	\$1,142,054	\$2,930,000	\$1,787,946	156.56%
\$.01 TAX RATE YIELD	\$8,596,363	\$844,090	\$844,090	\$862,219	\$18,129	2.15%
PEAK ENROLLMENT	34,289	34,851	34,351	35,312	961	2.80%
NET TAXABLE VALUE PER PUPIL	\$250,703	\$243,804	\$245,725	\$244,172	(\$1,553)	-0.63%
WEALTH PER WADA	\$207,775	\$204,846	\$202,169	\$196,519	(\$5,649)	-2.79%
SECTION II						
TAX RATE						
LOCAL MAINTENANCE FUND	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$0.0000	
DEBT SERVICE FUND	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.4250</u>	<u>\$0.0000</u>	
TOTAL IISD TAX RATE	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$1.4650</u></u>	<u><u>\$0.0000</u></u>	
WADA PER LOCAL MAINTENANCE						
WADA PER LOCAL MAINTENANCE	\$2,063	\$2,090	\$2,024	\$2,040	\$16	
WADA STATE & LOCAL MAINTENANCE	\$5,042	\$5,042	\$4,775	\$5,041	\$266	

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

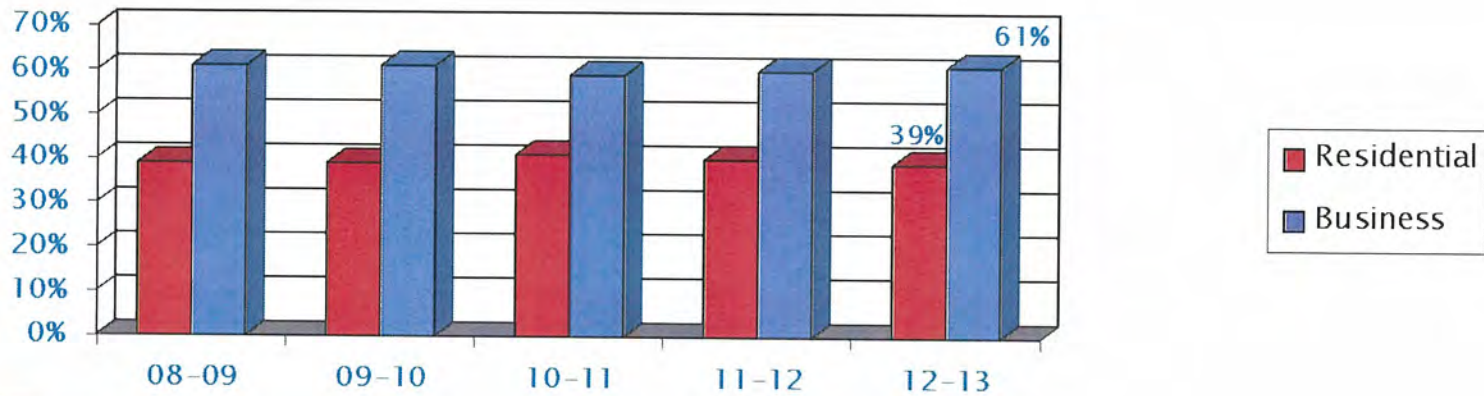
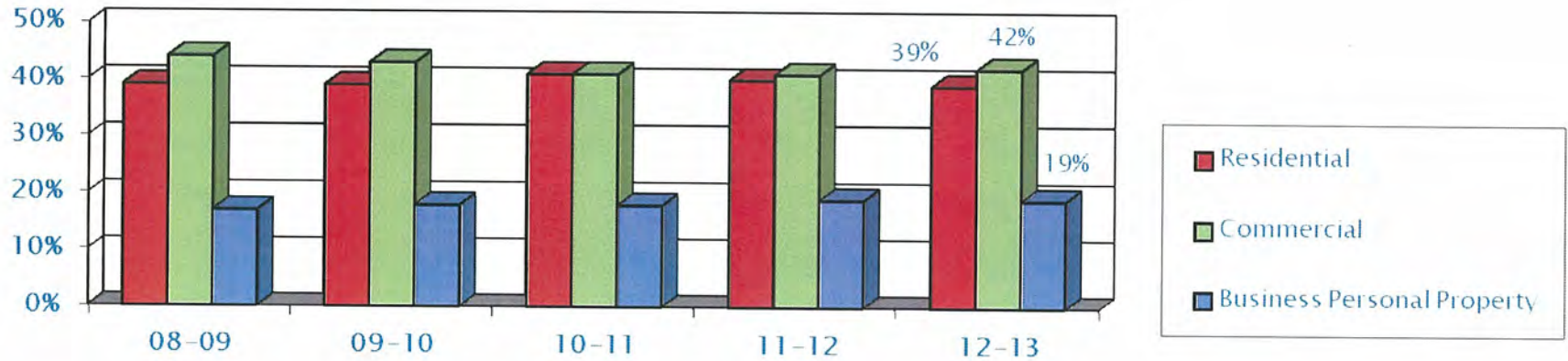
	<u>2007-08 % Chg</u>		<u>2008-09 % Chg</u>		<u>2009-10 % Chg</u>		<u>2010-11 % Chg</u>		<u>2011-12 % Chg</u>		<u>2012-13 % Chg</u>		
April DCAD Letter							\$9,691,808,818		\$9,202,276,620	-0.051	\$9,388,946,101	0.02	
May Preliminary Tax Roll	\$10,434,432,100	11.1%	\$10,844,123,979	3.9%	\$10,158,278,697	-6.3%	\$9,702,452,146	-4.5%	\$9,294,675,906	-4.2%	\$9,526,653,773	2.5%	\$231,977,867
Residential	\$3,882,634,062	4.5%	\$3,980,445,965	2.5%	\$3,910,441,850	-1.8%	\$3,805,105,637	-2.7%	\$3,715,714,644	-2.3%	\$3,565,409,841	-4.0%	(\$150,304,803)
Commercial	\$4,791,613,481	20.5%	\$4,992,842,008	4.2%	\$4,429,032,292	-11.3%	\$4,103,041,868	-7.4%	\$3,797,199,818	-7.5%	\$4,107,149,691	8.2%	\$309,949,873
Business Personal Prpty	\$1,760,184,557	3.7%	\$1,870,836,006	6.3%	\$1,818,804,555	-2.8%	\$1,794,304,641	-1.3%	\$1,781,761,444	-0.7%	\$1,854,094,241	4.1%	\$72,332,797
Certified Original Tax Roll	\$9,694,537,924	10.5%	\$10,135,897,746	4.6%	\$9,670,388,426	-4.6%	\$9,162,488,657	-5.3%	\$8,971,398,639	-2.1%	\$9,095,092,708	1.4%	\$123,694,069
Residential	\$3,846,572,273	5.0%	\$3,936,462,149	2.3%	\$3,859,795,832	-1.9%	\$3,759,662,355	-2.6%	\$3,678,272,244	-2.2%	\$3,539,594,141	-3.8%	(\$138,678,103)
Commercial	\$4,243,428,595	16.2%	\$4,427,985,719	4.3%	\$4,066,752,461	-8.2%	\$3,733,991,404	-8.2%	\$3,591,172,428	-3.8%	\$3,830,510,526	6.7%	\$239,338,098
Business Personal Prpty	\$1,604,537,056	9.7%	\$1,771,449,878	10.4%	\$1,743,840,133	-1.6%	\$1,668,834,898	-4.3%	\$1,701,953,967	2.0%	\$1,724,988,041	1.4%	\$23,034,074
Roll Change - April Letter to Certified							-5.5%		-2.5%			-3.1%	
Roll Change - May Est to Certified	-7.1%		-6.5%		-4.8%		-5.6%		-3.5%			-4.5%	
Net Supplemental Roll chgs	(\$112,228,765)		(\$150,008,559)		(\$147,351,726)		(\$116,794,845)		(\$54,240,337)		(\$40,000,000)		
Residential	(\$11,845,251)		(\$5,433,726)		(\$15,249,166)		(\$128,211,981)		(\$11,435,065)				
Commercial	(\$236,955,594)		(\$151,252,463)		(\$138,478,258)		(\$2,200,606)		(\$50,965,902)				
Business Personal Prpty	\$136,572,080		\$6,677,630		\$6,375,698		\$13,617,742		\$8,160,630				
Final EOY Tax Roll	\$9,582,309,159	8.5%	\$9,985,889,187	4.2%	\$9,523,036,700	-4.6%	\$9,045,693,812	-5.0%	\$8,917,158,302	-1.4%	\$9,055,092,708	1.5%	\$137,934,406
Residential	\$3,834,727,022	4.6%	\$3,931,028,423	2.5%	\$3,844,546,666	-2.2%	\$3,631,450,374						
Commercial	\$4,006,473,001	13.8%	\$4,276,733,256	6.7%	\$3,928,274,203	-8.1%	\$3,731,790,798						
Business Personal Prpty	\$1,741,109,136	5.8%	\$1,778,127,508	2.1%	\$1,750,215,831	-1.6%	\$1,682,452,640						
Change in Tax Roll From Certified to Final	-1.158%		-1.480%		-1.524%		-1.275%		-0.605%			-0.440%	

TAXABLE ASSESSED VALUATION

	<u>Certified Roll</u>	<u>Change</u>	<u>% Change</u>
2008-09	\$10,135,897,746	\$441,359,822	4.6%
2009-10	\$9,670,388,426	(\$465,509,320)	(4.6%)
2010-11	\$9,162,488,657	(\$507,899,769)	(5.3%)
2011-12	\$8,971,398,639	(\$191,090,018)	(2.1%)
2012-13	\$9,055,092,708	\$123,694,069	1.4%



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	2011-12 TAXES AT: 1.465	2012-13 TAXES AT: 1.465	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
\$ 130,215	\$ 115,215	\$ 1,688	\$ 1,688	\$ -	\$ -
\$ 126,337	\$ 111,337	\$ 1,631	\$ 1,631	\$ -	\$ -
\$ 120,000	\$ 105,000	\$ 1,538	\$ 1,538	\$ -	\$ -
\$ 95,000	\$ 80,000	\$ 1,172	\$ 1,172	\$ -	\$ -
\$ 75,000	\$ 60,000	\$ 879	\$ 879	\$ -	\$ -
\$ 60,000	\$ 45,000	\$ 659	\$ 659	\$ -	\$ -

*
**

* DCAD Average Home Value last year
** DCAD Average Home Value this year

CALCULATION OF TAXABLE VALUE - EXAMPLE

\$ 126,337	ASSESSED VALUE OF AVERAGE HOME IN IISD
\$ (15,000)	STATE EXEMPTION
\$ 111,337	TAXABLE VALUE

CALCULATION OF TAXES - EXAMPLE

TAX CALCULATION AT CURRENT TAX RATE OF \$1.465

\$ 111,337	TAXABLE VALUE OF \$126,337 AVERAGE HOME
1.465	CURRENT TAX RATE PER \$100
\$ 1,631	CURRENT TAXES

TAX CALCULATION AT PROPOSED TAX RATE OF \$1.465

\$ 111,337	TAXABLE VALUE OF \$126,337 AVERAGE HOME
1.465	PROPOSED TAX RATE PER \$100
\$ 1,631	PROPOSED TAXES

No increase over last year for the average home value or decrease \$57 from last year's average home value to next year's.

IRVING INDEPENDENT SCHOOL DISTRICT
Fifteen Year Tax Rate History

<u>School Year</u>	<u>Local Maintenance (Operating)</u>	<u>Debt Service</u>	<u>Total</u>	<u>Peak Enrollment</u>
1998-99	1.420	0.2584	1.6784	27,832
1999-00	1.443	0.2254	1.6684	28,108
2000-01	1.480	0.2150	1.6950	29,108
2001-02	1.495	0.2000	1.6950	30,393
2002-03	1.500	0.2706	1.7706	30,975
2003-04	1.500	0.3150	1.8150	31,423
2004-05	1.500	0.3370	1.8370	32,143
2005-06	1.500	0.3140	1.8140	32,836
2006-07	1.330 (HB1)	0.3140	1.6440	33,124
2007-08	1.000 (HB1)	0.3485	1.3485	33,189
2008-09	1.020	0.3710	1.3910	33,223
2009-10	1.020	0.4050	1.4250	33,798
2010-11	1.040	0.4250	1.4650	34,289
2011-12	1.040	0.4250	1.4650	34,851
2012-13	1.040	0.4250	1.4650	35,312 (Projected)

Over the course of the last fifteen (15) tax years the Irving ISD Board of Trustees has lowered the total tax rate four times, held it steady four, and had to increase it seven times (to a high of 1.8370 in 2004-05) while simultaneously gaining 7,480 new students.

The 2012-13 tax rate of \$1.465 is the fourth lowest tax rate for the district since 1998-99. This is the third year since the adoption of HB1 in the 2006-07 school year that the district is using all 4 local option pennies for the Local Maintenance (Operating) tax rate.

2012 Rollback Tax Rate Worksheet Irving ISD

Date: 08/08/2012

See Chapter 3 of the Texas Comptroller's 2012 Manual for School Districts for an explanation of the rollback tax rate.

24. Maintenance and operations (M&O) rate. Enter \$1.50 OR the 2005 adopted M&O tax rate if voters approved a rate higher than \$1.50.	\$1.500/\$100
25. Multiply line 24 times 0.6667	\$1.0001/\$100
26. 2012 rollback maintenance and operation rate. Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.040/\$100
27. Total 2012 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 A. Debt also includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. B. If using unencumbered funds, subtract unencumbered fund amount used from total debt. C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. D. Total: Subtract B and C from A.	\$45,751,231 \$3,519,675 \$10,628,124 \$31,603,432
28. Certified 2011 excess debt collections. Enter the amount certified by the collector.	\$0
29. Adjusted 2012 debt. Subtract line 28 from line 27D.	\$31,603,432
30. Certified 2012 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
31. 2012 debt adjusted for collections. Divide line 29 by line 30.	\$31,603,432
32. Enter the 2012 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2012 taxes that will be deposited into the tax increment fund.	\$922,841,706
33. 2012 total taxable value. Subtract line 32 from line 18.	\$7,436,101,491
34. 2012 debt tax rate. Divide line 31 by line 33 and multiply by \$100.	\$0.425/\$100
35. 2012 rollback tax rate. Adds lines 26 and 34.	\$1.465/\$100

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Irving ISD will hold a public meeting at 7:00 PM, August 27, 2012 in Irving ISD Administration Building, 2621 W Airport Fwy, Irving, Texas 75062. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

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

Maintenance Tax	\$1.040/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.425/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

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

Maintenance and operations	5.09 % increase
Debt Service	2.51 % increase
Total expenditures	4.68 % increase

Total Appraised Value and Total Taxable Value

(as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$10,610,722,720	\$10,783,029,780
Total appraised value* of new property**	\$52,561,053	\$39,416,415
Total taxable value*** of all property	\$8,971,398,639	\$9,095,092,708
Total taxable value*** of new property**	\$51,372,093	\$38,405,446

*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* \$1,012,423,947

*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	\$1.040	\$0.425*	\$1.465	\$3,896	\$4,493
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.045	\$0.386*	\$1.431	\$3,825	\$4,906
Proposed Rate	\$1.040	\$0.425*	\$1.465	\$3,825	\$4,740

*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	\$130,215	\$126,337
Average Taxable Value of Residences	\$115,215	\$111,337
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.465	\$1.465
Taxes Due on Average Residence	\$1,687.90	\$1,631.09
Increase (Decrease) in Taxes		\$-56.81

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.465. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.465.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$81,600,000
Interest & Sinking Fund Balance(s)	\$13,200,000

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2012-2013 OFFICIAL BUDGET**

	<u>2010-11 FINAL</u>	<u>2011-12 EST. ACTUAL</u>	<u>2011-12 BUDGET</u>	<u>2012-13 BUDGET</u>	<u>CHANGE IN STATE FUNDING</u>
PUPIL IN ADA					
REGULAR EDUCATION	28,964,205	29,396,866	28,965,729	29,546,866	581
SPECIAL EDUCATION	722,504	663,345	721,775	663,345	(58)
CAREER & TECHNOLOGY	<u>1,802,755</u>	<u>2,008,317</u>	<u>1,803,680</u>	<u>2,008,317</u>	<u>205</u>
TOTAL REFINED ADA	31,489,464	32,068,528	31,491,184	32,218,528	727
WADA	43,467	41,979	42,911	43,946	1,035
COMPTROLLER'S VALUE	\$9,031,254,000	\$8,599,221,608	\$8,675,256,140	\$8,636,242,397	
REGULAR PROGRAM COST					
REGULAR BLOCK GRANT	\$151,743,470	\$142,290,006	\$140,203,168	\$151,700,110	\$11,496,942
SPECIAL PROGRAM COSTS					
SPECIAL EDUCATION	\$16,675,949	\$15,977,507	\$16,664,061	\$15,977,507	(\$686,554)
CAREER & TECHNOLOGY EDUCATION	\$12,781,403	\$14,234,123	\$12,787,597	\$14,234,123	\$1,446,526
GIFTED & TALENTED	\$985,384	\$985,666	\$985,389	\$985,666	\$277
COMPENSATORY EDUCATION	\$28,433,668	\$29,433,152	\$27,938,544	\$29,838,650	\$1,900,106
BILINGUAL EDUCATION	\$6,196,156	\$6,471,891	\$6,196,801	\$6,471,891	\$275,090
HIGH SCHOOL ALLOTMENT	<u>\$2,317,770</u>	<u>\$2,345,107</u>	<u>\$2,318,278</u>	<u>\$2,345,107</u>	<u>\$26,829</u>
TOTAL SPECIAL COSTS	\$67,390,330	\$69,447,446	\$66,890,670	\$69,852,944	\$2,962,274
TOTAL FOUNDATION COSTS					
	\$219,133,800	\$211,737,452	\$207,093,838	\$221,553,054	\$14,459,216
LESS LOCAL SHARE	<u>\$90,312,540</u>	<u>\$85,992,216</u>	<u>\$86,953,170</u>	<u>\$86,362,424</u>	<u>(\$590,746)</u>
TOTAL TIER I STATE AID	\$128,821,260	\$125,745,236	\$120,140,668	\$135,190,630	\$15,049,962
OTHER STATE AID:					
OTHER ADJUSTMENTS	\$0	\$0	(\$8,306)	\$0	\$8,306
TIER II	\$6,538,203	\$6,576,923	\$6,152,440	\$6,883,939	\$731,499
TECHNOLOGY (CUT FOR 11-12)	\$926,735	\$0	\$0	\$0	\$0
HB1 ALLOTMENTS	<u>\$5,035,249</u>	<u>\$1,924,523</u>	<u>\$4,212,800</u>	<u>\$779,074</u>	<u>(\$3,433,726)</u>
TOTAL OTHER STATE AID	<u>\$12,500,187</u>	<u>\$8,501,446</u>	<u>\$10,356,934</u>	<u>\$7,663,013</u>	<u>(\$2,693,921)</u>
TOTAL STATE FOUNDATION	<u>\$141,321,447</u>	<u>\$134,246,682</u>	<u>\$130,497,602</u>	<u>\$142,853,643</u>	<u>\$12,356,041</u>
FOUNDATION REVENUE					
FOUNDATION REVENUE	\$109,126,921	\$126,453,827	\$122,750,771	\$129,426,711	\$6,675,940
AMOUNT PAID THRU NOGA (2009 - 2011 only)	\$21,008,290	\$0	\$0	\$0	\$0
AVAILABLE SCHOOL FUND	\$10,259,501	\$7,792,855	\$7,746,831	\$13,426,932	\$5,680,101
SPECIAL REVENUE FUND - Tech Allotment	\$926,735	\$0	\$0	\$0	\$0
SUB TOTAL STATE AID	<u>\$141,321,447</u>	<u>\$134,246,682</u>	<u>\$130,497,602</u>	<u>\$142,853,643</u>	<u>\$12,356,041</u>
WADA PER PUPIL					
	\$3,251	\$3,198	\$3,041	\$3,251	\$210
ADA PER PUPIL					
	\$4,488	\$4,186	\$4,144	\$4,434	\$290

IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM

2012-2013 OFFICIAL BUDGET

	<u>2010-11 Final</u>	<u>2011-12 Estimated Actual</u>	<u>2011-12 Budget</u>	<u>2012-13 Budget</u>	<u>Change in State Funding</u>
PRIOR YR ADJUSTMENTS TO SOF					
INSTRUCTIONAL FACILITIES ALLOTMENT	\$2,737,350	\$3,478,289	\$3,139,690	\$3,482,512	\$342,822
EXISTING DEBT ALLOTMENT (EDA)	<u>\$5,017,823</u>	<u>\$7,131,861</u>	<u>\$6,150,912</u>	<u>\$7,145,612</u>	<u>\$994,700</u>
TOTAL TIER III STATE AID	<u><u>\$7,755,173</u></u>	<u><u>\$10,610,150</u></u>	<u><u>\$9,290,602</u></u>	<u><u>\$10,628,124</u></u>	<u><u>\$1,337,522</u></u>
GRAND TOTAL STATE AID	\$149,076,620	\$144,856,832	\$139,788,204	\$153,481,767	\$13,693,563

2012-13 Summary of Finances - IRVING ISD

	Funding Elements	From
	Students	Date Entry
1.	Refined Average Daily Attendance (ADA)	32,218.528
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	29,546.866
3.	Special Education FTEs (Link to Detail Report)	663.345
4.	Career & Technology FTEs	2,008.317
5.	Advanced Career & Technology FTEs	600.000
6.	High School ADA	8,527.660
7.	Weighted ADA (WADA) (Link to Detail Report)	43,945.772
8.	Prior Year Refined ADA	32,068.53
9.	Texas School for the Blind and Visually Impaired ADA	0
10.	Texas School for the Deaf ADA	2
	Staff	
11.	Full-time Staff (not MSS)	1,493
12.	Part-time Staff (not MSS)	162
	Property Values	
13.	2012 (current tax year) Locally Certified Property Value	Not Needed
14.	2011 (prior tax year) State Certified Property Value ("T2" value)	8,636,242,397
	Tax Rates and Collections	
15.	2005 Adopted M&O Tax Rate	\$1.500
16.	2012 (current tax year) Compressed M&O Tax Rate	\$1.000
17.	Average Tax Collection Rate	Not Needed
18.	2012-13 (current tax year) M&O Tax Rate	\$1.040
19.	2012-13 (current school year) M&O Tax Collections (Link to Detail Report)	\$87,240,782
20.	2012-13 (current school year) I&S Tax Collections	35,984,310
21.	2012-13 Total Tax Collections	\$123,225,092
22.	2012-13 (current school year) Total Tax Levy	\$127,082,394
	Funding Components	
23.	Adjusted Allotment (Link to Detail Report)	\$5,239.00
24.	Revenue at Compressed Rate (RACR) per WADA	\$4,985.144
25.	Cost of Education Index (CEI)	1.14
26.	Adjusted CEI	1.14
27.	Per Capita Rate	\$419
	Tier I Allotments	
	Program Intent Codes - Allotments	
28.	11-Regular Program Allotment	\$151,700,110
29.	23-Special Education Adjusted Allotment (Spend 52% of Amount)	\$15,977,507
30.	22-Career & Technology Allotment (Spend 58% of Amount)	\$14,234,123
31.	21-Gifted & Talented Adjusted Allotment (Spend 55% of Amount)	\$985,666
32.	24-Compensatory Education Allotment (Spend 52% of Amount)	\$29,838,650
33.	25-Bilingual Education Allotment (Spend 52% of Amount)	\$6,471,891
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment	\$0
37.	31-High School Allotment	\$2,345,107
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$221,553,054
39.	Less: Local Fund Assignment	\$86,362,424
40.	State Share of Tier I	\$135,190,630
41.	Per Capita Distribution from the Available School Fund (ASF)	\$13,426,932
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$135,190,630
43.	Tier II (Link to Tier II Detail Report)	\$6,883,939

44.	Other Programs (Link to Detail Report)	\$779,074.32
45.	Less: Total ASF (\$247.475 * Prior Year ADA)	(\$13,426,932.33)
46.	Total FSP Operating Fund	\$129,426,711
	State Aid by Funding Source	
	Fund Code/Object Code - Funding Source	
47.	199/5812 - Foundation School Fund	\$129,426,711
48.	199/5811 - Available School Fund - State Portion	\$13,426,932
49.	599/5829 - EDA (Link to Detail Report)	\$7,145,612
50.	599/5829 - Instructional Facilities Allotment (Bonds) (Link to Detail Report)	\$3,482,512
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0.00
52.	TOTAL 2012-13 FSP/ASF STATE AID	\$153,481,767

ADDITIONAL INFO:		
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:		
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)		\$142,853,643
M&O Rev From Local Taxes (net of recapture and up to compressed rate)		\$83,885,367
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)		\$3,355,415
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)		\$0

2012-13 TOTAL STATE/LOCAL M&O REVENUE	\$230,094,425.23
Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0.00
2012-13 NET TOTAL STATE/LOCAL M&O REVENUE	\$230,094,425.23

**STAFFING AND SUPPLEMENTAL DUTY PAY
2012-2013
ALL DIVISIONS**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
Superintendent's Office	NONE					
Business & Finance	YES		1.0	LOCAL	\$65,000	\$65,000
HR & Administration	YES		31.0	LOCAL	\$225,000	\$225,000
Support Services	YES		2.0	LOCAL & FOOD SERVICE S	\$88,330	\$34,785
Academic Services	YES		36.5	LOCAL & OTHER	\$1,813,259	\$1,626,413
Sub-total			70.5		\$2,191,589	\$1,951,198
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Supintendent's Office	NONE					
Business & Finance	NONE					
HR & Administration	NONE					
Support Services	YES		81.0	LOCAL	\$78,600	\$78,600
Academic Services	NONE					
Sub-total			81.0		\$78,600	\$78,600
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
Superintendent's Office	NONE					
Business & Finance	NONE					
HR & Administration	NONE					
Support Services	YES		2.0	FOOD SERVICE	\$149,900	\$0
Academic Services	YES		13.0	LOCAL & OTHER	\$179,233	\$175,833
Sub-total			15.0		\$329,133	\$175,833
Grand Total			166.5		\$2,599,322	\$2,205,631

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
SUPERINTENDENT'S DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
SUPERINTENDENT	NONE					
	Sub-total		0.0		0	0
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
SUPERINTENDENT	NONE		0.0			0
	Sub-total		0.0		0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
SUPERINTENDENT	NONE					
	Sub-total		0.0		0	0
	Grand total		0.0		0	0

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
BUSINESS FINANCE DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
B & F: Purchasing	Purchasing Specialist		1.0	Local	\$65,000	\$65,000
	Sub-total		1.0		\$65,000	\$65,000
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Business & Finance			0.0			0
	Sub-total		0.0		0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
	Sub-total		0.0		0	0
	Grand total		1.0		\$65,000	\$65,000

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
H.R. AND ADMINISTRATION DIVISION**

POSITION		DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
HR & Admn	Reinstate 29 Permanent Subs Cut plus 2 new units for JMS, 1 BCCD, 1 SRC (offset by decreased sub costs)		33.0		225,000	225,000
	Sub-total		33.00		225,000	225,000
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
HR & Admn	NONE		0.0			0
	Sub-total		0.00		0	0
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
HR & Admn	NONE		0.00		0	0
	Sub-total		0.00		0	0
	Grand total		33.00		225,000	225,000

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
SUPPORT SERVICES DIVISION**

POSITION	DIVISION	PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
Athletics	NONE					
Facilities Services	Facility Rental Clerk: Classified Personnel - 261 days. Pay grade 6 @ \$14.80/hour for annual total including benefits \$34,785		1.0	↑revenue from rentals will cover salary	\$34,785	\$34,785
Security & Operations	NONE					
Food Service	Registered Dietitian, Part-time: salary range including benefits between \$39,436 - \$53,545		1.0	F&N Services	\$53,545	\$0
Infrastructure & Info Systems	NONE					
	Sub-total		2.0		\$88,330	\$34,785
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
Athletics	All Athletic coaches/bus driver for athletic contests/Bus Driver Certification: \$1,000 each		75.0	LOCAL	\$75,000	\$75,000
Athletics	Increase stipend for Trainers: \$600		6.0	LOCAL	\$3,600	\$3,600
Facilities Services	NONE					
Security & Operations	NONE					
Food Service	NONE					
Infrastructure & Info Systems	NONE					
	Sub-total		81.0		\$78,600	\$78,600
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
SUPPORT SERVICES DIVISION**

Athletics	NONE					
Facilities Services	NONE					
Security & Operations	NONE					
Food Service	Asst. Director of Food & Nutrition Services: ↑ salary from \$71,058 to \$76,058		1.0	FUND 240	\$5,000	\$0
	Food & Nutrition Services, Assistant: ↑ hours from 4.5 to 5.0 hours/day		1.0	F&N Services	\$144,900	\$0
	Sub-total		2.0		\$149,900	\$0
	Grand total		85.0		\$316,830	\$113,385

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
ACADEMIC SERVICES DIVISION**

	POSITION	DIVISION PRIORITY	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED LOCAL COST
NEW PERSONNEL UNIT REQUESTS						
CAMPUS	Lamar MS: Spanish 1-A and Spanish 1-B Teacher		0.5	LOCAL	\$27,500	\$27,500
	Middle School Building Receptionist: To enhance safety, security and efficiency of campus at cost of \$24,320 per campus X 8		8.0	LOCAL	\$194,560	\$194,560
	Singley Academy - Additional 3 Teachers @ \$55,000 each		3.0	LOCAL OR OTHER	\$165,000	\$165,000
	Singley Academy - CTE - STEM Teacher		1.0	CTE funds	\$55,000	\$55,000
	Early Childhood Receptionist: To enhance safety, security and efficiency of campus @ approximate cost of \$24,320 each campus.		3.0	LOCAL	\$74,703	\$74,703
CENTRAL	Intervention Specialist - Elementary (Wheeler)		1.0	LOCAL	\$60,000	\$60,000
	Dean of Students - Secondary: 1 per each HS & MS		12.0	LOCAL	\$720,000	\$720,000
T & L	Language Assessment & Data Clerk: Annual proposed salary of \$25,496 including benefits. Local funds cost of \$13,250	1	1.0	LOCAL OTHER	\$25,496	\$13,250
	Virtual Learning Coordinator, Instructional Technology:		1.0	LOCAL	\$76,000	\$76,000

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
ACADEMIC SERVICES DIVISION**

SS & FED PROGRAMS	AVID Coordinator: member of Student Services Dept. Currently IISD is paying \$57,000 for contracted services. The proposed salary is \$72,058 (12 years experience) + benefits = \$80,000 which would result in an additional cost of \$23,000		1.0	LOCAL	\$23,000	\$23,000
	Division Director for Family & Student Engagement-replaces vacant Grant Writer position funded 40% Title I, 40% Title II, 20% Local		1.0	FED/LOCAL	\$122,000	-\$52,600
	District Auditorium Auditor: ↑ by .5 FTE to make 1.0 full time position		1.0	LOCAL	\$30,000	\$30,000
	Cluster Orchestra Traveling Director: Add'l personnel needed due to ↑ in district-wide orchestra programs . For Middle Schools 2 @ \$60,000 each		2.0	LOCAL	\$120,000	\$120,000
	Cluster Choir Traveling Director: Add'l personnel needed due to ↑ in district-wide choral programs. For Middles Schools 2 @ \$60,000 each		2.0	LOCAL	\$120,000	\$120,000
	Sub-total		37.5		\$1,813,259	\$1,626,413
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES						
CAMPUS	NONE					
CENTRAL	NONE					
T & L	NONE					
SS & FED PROGRAMS	NONE					
	Sub-total		0		0	0

**STAFFING AND SUPPLEMENTAL DUTY PAY
RECOMMENDATIONS 2012-2013 INCLUDED IN THE BUDGET
ACADEMIC SERVICES DIVISION**

CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS						
CAMPUS	Deaf Education Clerk: Move position to 050 salary schedule for 197 days from 035		1.0	STATE Deaf/SSA Funds	\$3,400	\$0
CENTRAL	NONE					
T & L	Dual Language Specialist: ↑ salary from \$54,000 to \$72,000 for increase days 200 to 220 and from Instructional Specialist to Coordinator		1.0	LOCAL	\$18,000	\$18,000
SS & FED PROGRAMS	Assessment Coordinator: ↑ days from 220 to 230 for an increase of \$3,229		1.0	LOCAL	\$3,229	\$3,229
	Omni Room Field Trip Facilitators: ↑ days from 40 to 80 X 8 facilitators and ↑ budget by \$30,000		8.0	LOCAL	\$30,000	\$30,000
	Assistant Superintendent-Student Services/Federal Programs 67% federal funding shift to local to be funded by increased SHARS revenue		1.0	LOCAL	\$93,604	\$93,604
	Homeless Clerk: Total cost of \$26,000 plus benefits, 50% salary local, 50% TEXSHEP grant due to grant funds reduction		1.0	50% LOCAL 50% TEXSHEP grant	\$15,000	\$15,000
	Homeless Liaison: Current salary is \$80,000. Due to reduction in TEXSHEP grant, need to pay 20% (\$16,000) out of local funds		1.0	LOCAL	\$16,000	\$16,000
	Sub-total		14.0		\$179,233	\$175,833
	Grand total		51.5		\$1,992,492	\$1,802,246

**IRVING ISD
2012-2013 STAFFING SUMMARY**

This document provides a brief explanation of each recommendation found in the previous chart titled Staffing and Supplemental Duty Pay recommendations 2012-13.

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

SUPERINTENDENT'S DIVISION

No requests for new personnel at this time

BUSINESS & FINANCE DIVISION

- Purchasing Specialist, 1.0 FTE. Local funding @ annual cost of \$65,000: To coordinate, manage and facilitate the purchase of quality products from responsible vendors to meet District needs in a legal, timely and cost effective manner. Direct the operations of the department in the absence of the Director. Primary responsibility will be to coordinate the D/M/WBE activities of the district and contract monitoring, review and central repository.

ADMINISTRATION & HUMAN RESOURCES DIVISION

- Reinstate permanent substitutes, 33.0 FTE. Local funding @annual cost of \$225,000. The District did not experience any savings in cutting the permanent substitute positions. Teachers were called upon to cover classes during their conference periods which resulted in being more costly than the expense of hiring permanent staff. The cost is offset by decrease in the need for substitutes and/or paying extra duty pay to teachers.

SUPPORT SERVICES DIVISION

- Facility Rental Clerk, 1.0 FTE. Revenue from rentals will cover funding @ annual cost of \$34,785. Increased facility use by non-district groups warrants the position. The position would be the initial point of contact for the client and would assist the Operations and Special Events Manager with a variety of details associated with the rental process.
- Registered Dietician, 0.50 FTE. F&N Services funding @ annual cost (including benefits) from \$39,436 to \$53,545 depending on experience. The employee will

primarily assigned to assist the current Registered Dietician/Menu Planner in several of critical roles (special diets, menu/recipe development, Primero input, etc.). The part-time dietician's assistance will also free up time for the current Registered Dietician/Menu Planner to investigate upcoming requirements and assess department needs, successfully implement changes and assist in leading the department ahead with required changes.

- Coach/Bus Driver, \$1,000 Stipend Increase. Total additional stipend is \$1,000, paid only to those who drive 10 or more trips and structured as follows: \$200 for completing all bus driver training and certification; \$400 for driving at least five athletic bus trips; and \$400 for driving at least 10 total bus trips. The cost savings would exceed the amount of this stipend increase.
- Athletic Trainers, \$600 Stipend Increase. Increase stipend from \$6,200 to \$6,800 for the three athletic trainers and from \$5,200 to \$5,800 for the three assistant athletic trainers.

ACADEMIC SERVICES DIVISION

- Lamar MS: Spanish 1-A and Spanish 1-B teacher, 0.50 FTE. Local funding @ annual cost of \$27,500. The younger a student is given the opportunity of learning a second language, the higher the success rate is in learning that language. Our District's emphasis on teaching Spanish-speaking students English is a worthy goal but no more important than our English-speaking students learning Spanish to be serious contenders in the future society and economy of Texas. The increased numbers of students electing to take the Spanish classes has caused the need for an additional teaching unit.
- Singley Academy: Additional teachers, 3.0 FTE. Local and or other funding @ annual cost of \$165,000. To accommodate the needs of our campus and the academic expectations of our community, we are requesting a **Reading** teacher (data suggest that only 60% of our students are reading on grade level. The data also shows that around 25% are slightly below grade level and that 15% are way below grade level), an **ELA** teacher (retain the unit that was assigned to us at the beginning of the year) and an **Art** teacher (our Art numbers are high and we anticipate even more numbers since Art 1 is no longer an offering in 8th grade for high school credit. Art is also taking a central role in our Cinematic Arts specialty).
- Singley Academy: CTE – STEM TEACHER, 1.0 FTE. CTE funds @ annual cost of \$55,000. We want to offer an Electrical or a General Engineering program which is most appropriate and would not duplicate an existing program on other campuses. The teacher would also serve a role in teaching freshmen classes within the Information Technology program of study. Adding this teaching unit/offering would also assist in adding to our first floor teaching capacity and in maintaining our enrollment

- Middle School Building Receptionist, 8.0 FTE. Local funding @ annual cost of \$194,560. The employees would serve as the *FACE* of our Middle School buildings and is highly important not just for public Relations with our guests, accuracy of data but also extremely important for the safety of our children.
- Early Childhood Receptionist, 3.0 FTE. Local funding @ annual cost of \$74,703. Having the consistency of one person to greet parents and community members ensures that visitors get the same great experience very time they visit the school and assists in the safety and success of our students.
- Wheeler Intervention Specialist - Elementary, Central, 1.0 FTE. Local funding @ annual cost of \$60,000. Provide supplementary services in the (RTL) model involving proactive and preventative measures to ensure the academic and behavioral success of students; work collaboratively with multi-disciplinary teams, including principal, vice-principals, students and parents to provide behavior support on a proactive basis to the campus; and evaluate, analyze and give school-wide and classroom discipline recommendations while encouraging positive behavior support initiatives.
- Dean of Students – Secondary, 1 per each HS & MS, 12.0 FTE @ annual cost of \$720,000. Local funding @ annual cost of \$60,000. Provide supplementary services in the (RTL) model involving proactive and preventative measures to ensure the academic and behavioral success of students; work collaboratively with multi-disciplinary teams, including principals, vice-principals, students and parents to provide behavior support on a proactive basis to the campuses; and evaluate, analyze and give school-wide and classroom discipline recommendations while encouraging positive behavior support initiatives.
- Language Assessment & Data Clerk, 1.0 FTE. Local/other funding @ annual cost of \$25,496. The Language Assessment Center currently employs two full time assessment clerks. This position responsibilities will include, but are not limited to: scheduling appointments, testing students, conferring with parents, running reports, creating LPAC folders, and submitting reports to campuses. This position is also responsible for coordinating the state required end-of-year testing for oral language proficiency. For the 2011-2012 school year, the staff assessed 3,197 students for initial or re-entry into the district. They also tested over 13,000 ELL students for spring testing. An additional full time clerk would greatly benefit the language center in serving the students, parents, and campuses more efficiently.
- Virtual Learning Coordinator, Instructional Technology, 1.0 FTE. Local funding @ annual cost of \$76,000. The responsibilities are: updating and maintenance of existing and future online courses; coordinating course deployment during Fall, Spring and Summer sessions; coordinating staff recruitment; facilitating staff

development and training of virtual instructors; video production and editing to support online courses; website maintenance for virtual learning.

- AVID Coordinator, 1.0 FTE. Local funding @ annual cost of \$80,000 (currently paying \$57,000. for contracted services. If hired as IISD employee, the cost would be an additional \$23,000 but this amount accounts for 12 years of

experience and includes benefits). Assist Avid District Directors in: annual AVID data collection; annual AVID certification process; assist in recruiting, interviewing, training and supporting AVID tutors; assist AVID site teams in developing team plans, supporting the AVID elective and school-wide efforts, planning AVID parent/guardian workshops, meetings and activities and providing

professional development to campus faculty; support secondary AVID classroom teachers in the implementation of AVID curriculum and instructional strategies; coordinate, prepare and implement and/or conduct staff developments related to AVID methodologies at the district and campus level; regularly monitor instructional processes; collaborate with other instructional coordinators to integrate AVID strategies within the 6-12 curriculums and other duties as assigned.

- Division Director for Family & Student Engagement, 1.0 FTE (replaces vacant Grant Writer position). Funding Source: 40% Title I, 40% Title II; 20% Local @ a cost of \$122,000 per year which is a savings of \$52,600. Employee will provide direct oversight and coordination of family and student engagement services. The following coordinators will report to the Division Director: Parent Involvement Coordinators, HIPPIY Coordinators, At-Risk & Responsive Counseling Coordinator, Grant Services Coordinator, 21st Century Grant and EL Civics Grant Manager, and Language Testing Center staff. Placing the division director over the activities operated from the Administrative Annex will increase efficiency and effectiveness in serving students and families.
- District Auditorium Auditor, increase by 0.50 FTE to make it 1.0 FTE. Local funding @ an additional cost of \$30,000. The increase to a 1.0 FTE will allow coordination of crossover maintenance issues between the campus, Facilities Services, and Fine Arts; conduct ongoing 311 campus auditorium/cafetorium needs assessment: sound lights, curtains; establish district standard for maintenance and replacement schedule. The proposed method of expanding an Auditorium Manager position (.5FTE) to full time (1.0 FTE) will allow for the necessary services to be achieved without the addition of a full unit.
- Cluster Orchestra Traveling Director, 2.0 FTE. Local funding @ annual cost of \$120,000. Since 2009, Enrollment in Secondary Choir has increased by 38%. Enrollment is projected to increase as significant increases have occurred in the middle schools. Each campus has one Choir Director. Surrounding/comparable districts have Assistant Directors to the Head Director. A traveling Director will

help reduce the access gap. It will also allow for IISD Choir Staff to cover classes in the event of an absence and therefore negating the need for substitutes.

- Cluster Choir Traveling Director, 2.0 FTE. Local funding @ annual cost of \$120,000. Since 2009, Enrollment in Secondary Choir has increased by 44%.

Enrollment is projected to increase as significant increases have occurred in the middle schools. Each campus has one Orchestra Director. Surrounding/comparable districts have Assistant Directors to the Head Director. A traveling Director will help reduce the access gap. It will also allow for IISD Orchestra Staff to cover classes in the event of an absence and therefore negating the need for substitutes.

**IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 BUDGET ENHANCEMENTS**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
702	Board of Trustees	Training & Travel Costs for an Audit Assistant	\$ 2,000	\$ 2,000
		Buses & Pizza-Students Performing at Board Meetings	2,100	2,100
		Increase in Election Expenses	10,000	10,000
				\$ 14,100
703	Tax Office	TIF Payment to City Increase	\$ 1,787,946	\$ 1,787,946
				\$ 1,787,946
731	Indirect Cost	Alternate Meals for Disadvantaged Students	\$ 20,000	\$ 20,000
				\$ 20,000
735	Business Services	Increased Cost for Coffee & Water (Offset by Revenue)	\$ 4,000	\$ 4,000
				\$ 4,000
859	Instructional Technology	APEX - On-line Courses for Secondary Schools	327,650	\$ 327,650
				\$ 327,650
871	Student Svc/Fed Programs	Busses & Facilitators for Field Trips to LBJ MS	\$ 19,000	\$ 19,000
		Evening Classes for Parent Involvement Program	3,000	3,000
		Kickstart Kids Price Increase	75,000	75,000
		Gas and Maintenance for Van	3,000	3,000
				\$ 100,000
881	Parent/Student Services	Student Mentoring and No-Bullying Program	\$ 16,200	\$ 16,200
				\$ 16,200
883	Career & Technology	Expanded CTE Programs-Supplies, Textbooks, etc.	\$ 162,294	\$ 162,294
				\$ 162,294
886	Curriculum and Instruction	Children's Progress Academic Assessment (CPAA)	\$ 90,000	\$ 90,000
				\$ 90,000
894	Campus Operations	Truancy Tracking for 250 Students	\$ 200,000	\$ 200,000
				\$ 200,000
895	Academic Services	Extended Day - Credit Retrieval	\$ 50,000	\$ 50,000
				\$ 50,000
896	Learning Resources	Dual Credit - Aplia Software License & E-Books	\$ 6,500	\$ 6,500
				\$ 6,500

**IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 BUDGET ENHANCEMENTS**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
897	Fine Arts	Auditorium Repairs & Maintenance	\$ 20,000	\$ 20,000
				\$ 20,000
909	Human Resources	Increase Cost for Frontline Placement Technologies	\$ 1,642	\$ 1,642
		Complete Tasks-Progress Report/Implementation Plan	10,000	10,000
		Curriculum for Administrative Training	30,000	30,000
		Organizational Improvement	30,000	30,000
				\$ 71,642
914	Facilities Services	Lighting Supply Cost Increase	\$ 25,000	\$ 25,000
		Rental of School Facilities Supply Needs	\$ 20,000	20,000
		Vehicle Fuel & Maintenance Cost Increase	\$ 40,000	40,000
		Gymnasium Bleacher Equipment Maintenance & Repair	\$ 25,000	25,000
		QEI Inspections on Elevator & Lift Equipment	\$ 2,000	2,000
		Maintenance Program Parts & Supply Cost Increase	14,250	14,250
		Increased Cost-City of Irving Interlocal Agreement	\$ 43,877	43,877
		Increase SRO Overtime Expenses	\$ 150,000	150,000
				\$ 320,127
919	Energy Management	City Water Rate Increase	\$ 36,826	\$ 36,826
				\$ 36,826
926	Transportation	Dallas County Schools Transportation Increase	\$ 1,500,000	\$ 1,500,000
				\$ 1,500,000
		Total Department Enhancements	\$ 4,727,285	\$ 0
				\$ 4,727,285
<u>Campus</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
002	Irving HS	Increase District Standard for JROTC	\$ 5,000	\$ 5,000
				\$ 5,000
003	MacArthur HS	Increase District Standard for JROTC	\$ 5,000	\$ 5,000
				\$ 5,000
004	Nimitz HS	Increase District Standard for JROTC	\$ 5,000	\$ 5,000
				\$ 5,000
		Total Campus Enhancements	\$ 15,000	\$ 0
				\$ 15,000
		Total Department & Campus Enhancements	\$ 4,742,285	\$ 0
				\$ 4,742,285

**IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 SPECIAL PROJECTS**

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
859 Instructional Technology	Virtual School Development	\$100,000		\$100,000 <u>\$100,000</u>
871 Student Svc/Fed Programs	Van for Hands On Science Center & Library Use	\$20,000		\$20,000 <u>\$20,000</u>
883 Career & Technology	Truck for Agriculture Department	\$20,000		\$20,000
	Middle School CTE STEM Programs	76,000		76,000
	Capital Expenses for Signature Programs	26,000		26,000 <u>\$122,000</u>
895 Academic Services	Project Based Learning Training	\$30,000		\$30,000
	Texas Star Academy Project	255,000		255,000 <u>\$285,000</u>
897 Fine Arts	Elementary Physical Ed Equipment (Bond)	\$50,000	(50,000)	\$0
	Upgrade Web-Based Fitnessgram 8 to 9	20,000		20,000
	Replace HS & JV Cheerleader Uniforms (Bond)	101,775	(101,775)	0 <u>\$20,000</u>
914 Facilities Services	New Dump Truck for the Grounds Section	\$85,000		\$85,000
	New Bobtail Truck for the Warehouse	71,000		71,000
	Auditorium Grand Drape-Nimitz HS (Bond)	30,725	(30,725)	0 <u>\$156,000</u>
920 Health Services	Maintain District Cardiac AED's	\$27,822		\$27,822 <u>\$27,822</u>
	Total Department Special Projects	<u>\$913,322</u>	<u>(182,500)</u>	<u>\$730,822</u>
<u>Campus</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
005 Cardwell Career Prep	40 Desks - Increased Enrollment (Growth Funds)	\$2,680	(2,680)	\$0 <u>\$0</u>
	Total Campus Special Projects	<u>\$2,680</u>	<u>(2,680)</u>	<u>\$0</u>
	Total Campus & Department Special Projects	<u>\$916,002</u>	<u>(185,180)</u>	<u>\$730,822</u>

2-YEAR BUDGET COMPARISON

		2011 - 2012 Actual Budget	
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$147,994,046	\$4,246
12	Instructional Resources, Media Services	\$4,530,418	\$130
13	Curriculum Development & Staff Development	\$3,022,022	\$87
95	Payment to Juvenile Justice AEP	\$100,000	\$3
Total:		\$155,646,486	\$4,466
Instructional Support			
21	Instructional Leadership	\$4,867,054	\$140
23	School Leadership	\$16,388,795	\$470
31	Guidance & Counseling, Evaluation	\$12,368,803	\$355
32	Social Work Services	\$428,614	\$12
33	Health Services	\$2,551,260	\$73
36	Co-curricular/ Extra-curricular Activities	\$5,244,275	\$150
Total:		\$41,848,801	\$1,201
Central Administration			
41	General Administration	\$7,541,461	\$216
District Operations			
51	Plant Maintenance & Operations	\$21,370,657	\$613
52	Security and Monitoring	\$2,885,689	\$83
53	Data Processing	\$3,897,672	\$112
34	Student Transportation	\$3,376,185	\$97
35	Food Services	\$341,681	\$10
Total:		\$31,871,884	\$915
Debt Service			
71	Debt Service	\$46,451,378	\$1,333
Other			
61	Community Service	\$449,832	\$13
81	Facilities Acquisition and Construction	\$4,221,823	\$121
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$1,742,264	\$50
99	Inter-government charges not Defined in Other codes	\$519,552	\$15
Total:		\$6,933,471	\$199

		2012 - 2013 "Proposed" Budget	
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$160,066,185	\$4,533
12	Instructional Resources, Media Services	\$4,739,391	\$134
13	Curriculum Development & Staff Development	\$2,862,801	\$81
95	Payment to Juvenile Justice AEP	\$100,000	\$3
Total:		\$167,768,377	\$4,751
Instructional Support			
21	Instructional Leadership	\$5,357,742	\$152
23	School Leadership	\$16,809,776	\$476
31	Guidance & Counseling, Evaluation	\$12,398,984	\$351
32	Social Work Services	\$441,036	\$12
33	Health Services	\$2,609,745	\$74
36	Co-curricular/ Extra-curricular Activities	\$5,278,802	\$149
Total:		\$42,896,085	\$1,215
Central Administration			
41	General Administration	\$7,719,280	\$219
District Operations			
51	Plant Maintenance & Operations	\$20,934,113	\$593
52	Security and Monitoring	\$3,198,361	\$91
53	Data Processing	\$3,810,636	\$108
34	Student Transportation	\$3,744,758	\$106
35	Food Services	\$355,571	\$10
Total:		\$32,043,439	\$907
Debt Service			
71	Debt Service	\$46,857,434	\$1,327
Other			
61	Community Service	\$449,557	\$13
81	Facilities Acquisition and Construction	\$4,000	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$2,930,000	\$83
99	Inter-government charges not Defined in Other codes	\$520,707	\$15
Total:		\$3,904,264	\$111

IRVING INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS REVENUES ¹
 LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year					Fiscal Year				
	2002	2003	2004	2005	2006 As Restated	2007	2008	2009	2010	2011
Federal sources:										
Federal grants	\$ 8,166,254	\$ 11,296,230	\$ 14,241,524	\$ 17,290,408	\$ 18,513,271	\$ 15,366,903	\$ 19,536,650	\$ 21,859,060	\$ 47,734,756	\$ 49,796,037
Food service	6,649,977	7,505,425	8,062,369	8,833,357	9,837,963	11,305,672	11,756,508	13,802,030	15,454,652	15,802,248
Capital projects	-	-	-	-	-	-	-	-	-	753,747
Total federal sources	<u>\$ 14,816,231</u>	<u>\$ 18,801,655</u>	<u>\$ 22,303,893</u>	<u>\$ 26,123,765</u>	<u>\$ 28,351,234</u>	<u>\$ 26,672,575</u>	<u>\$ 31,293,158</u>	<u>\$ 35,661,090</u>	<u>\$ 63,189,408</u>	<u>\$ 66,352,032</u>
State sources:										
State grants and other	56,053,440	65,041,434	65,901,252	69,877,065	77,597,077	97,207,159	123,615,224	130,353,672	130,813,857	137,449,208
Food service	104,271	109,717	105,897	101,329	104,521	105,045	111,329	111,223	112,830	110,412
Debt service	4,195,529	4,798,323	5,931,418	6,777,084	8,426,457	7,863,269	6,635,812	4,551,934	5,903,142	7,755,173
Total state sources	<u>\$ 60,353,240</u>	<u>\$ 69,949,474</u>	<u>\$ 71,938,567</u>	<u>\$ 76,755,478</u>	<u>\$ 86,128,055</u>	<u>\$ 105,175,473</u>	<u>\$ 130,362,365</u>	<u>\$ 135,016,829</u>	<u>\$ 136,829,829</u>	<u>\$ 145,314,793</u>
Local sources:										
Local & intermediate sources	118,628,634	115,889,544	115,104,227	119,114,539	125,880,509	124,237,728	102,058,885	106,888,411	99,594,423	97,155,289
Food service	2,744,444	3,023,447	2,868,595	3,068,575	3,223,491	3,210,101	3,162,463	3,096,672	2,760,323	2,515,749
Debt service	15,604,634	20,286,203	23,294,950	25,915,188	25,414,527	27,994,311	32,834,524	35,331,200	37,001,854	37,324,470
Capital projects	1,463,675	1,137,469	839,266	1,251,009	1,200,876	1,109,368	2,338,211	1,994,383	868,130	1,093,328
Total local sources	<u>\$ 138,441,387</u>	<u>\$ 140,136,663</u>	<u>\$ 142,107,038</u>	<u>\$ 149,369,311</u>	<u>\$ 155,719,403</u>	<u>\$ 156,551,508</u>	<u>\$ 140,394,083</u>	<u>\$ 147,310,666</u>	<u>\$ 140,224,730</u>	<u>\$ 138,088,836</u>
Total revenues	<u>\$ 213,610,858</u>	<u>\$ 228,887,792</u>	<u>\$ 236,349,498</u>	<u>\$ 252,248,554</u>	<u>\$ 270,198,692</u>	<u>\$ 288,399,556</u>	<u>\$ 302,049,606</u>	<u>\$ 317,988,585</u>	<u>\$ 340,243,967</u>	<u>\$ 349,755,661</u>

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

Note:

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

IRVING INDEPENDENT SCHOOL DISTRICT

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

Expenditures	Fiscal Year									
	2002 ²	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities										
11 Instruction	-	\$ 151,720,835	\$ 133,489,497	\$ 137,871,663	\$ 140,965,033	\$ 148,395,516	\$ 162,448,414	\$ 173,574,607	\$ 189,864,948	\$ 191,968,597
12 Instructional resources & media services	-	4,651,601	4,262,714	4,438,065	4,196,788	4,229,238	4,697,079	5,677,661	5,024,943	5,436,238
13 Curriculum & staff development services	-	2,905,061	2,768,619	3,041,593	3,108,679	3,307,335	3,911,629	3,531,491	5,021,634	5,217,049
Total function 10	133,692,821	159,277,497	140,520,830	145,351,321	148,270,500	155,932,089	171,057,122	182,783,759	199,911,525	202,621,884
21 Instructional leadership	-	4,091,776	4,181,626	3,927,769	4,044,615	4,448,576	5,171,093	5,045,162	5,816,865	5,206,067
23 School leadership	-	13,160,646	13,445,689	13,934,237	14,771,684	15,638,048	16,627,903	17,462,729	18,574,959	18,701,894
Total function 20	15,914,685	17,252,422	17,627,315	17,862,006	18,816,299	20,086,624	21,798,996	22,507,891	24,391,824	23,907,961
31 Guidance, counseling, & evaluation services	-	8,751,742	8,976,635	9,197,470	9,218,760	9,805,805	10,584,700	12,615,102	13,941,149	13,956,223
32 Social work services	-	312,915	337,185	338,207	388,421	399,004	452,623	446,818	421,492	454,168
33 Health services	-	1,762,015	1,789,906	1,853,302	1,803,601	1,982,160	2,253,193	2,421,931	2,541,463	2,575,673
34 Student transportation	-	1,753,028	2,055,755	2,379,959	2,791,141	3,113,993	3,267,352	3,471,655	4,649,537	4,486,050
35 Food service	-	9,720,315	10,338,431	10,970,668	11,576,056	12,734,631	13,469,056	15,589,155	17,820,690	16,983,540
36 Extracurricular activities	-	3,318,132	3,293,191	3,390,310	3,508,333	3,960,786	4,618,842	4,632,454	4,786,651	5,912,532
Total function 30	22,966,703	25,618,147	26,789,103	28,129,916	29,286,312	31,996,379	34,645,766	39,177,115	44,160,982	44,368,186
41 General administration	-	6,726,117	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655	6,867,346	7,097,909	7,175,333
Total function 40	5,522,034	6,726,117	5,880,996	5,816,669	5,900,645	6,196,903	7,077,655	6,867,346	7,097,909	7,175,333
51 Plant maintenance and operations	-	16,557,826	16,461,637	17,238,257	18,943,773	18,297,271	18,594,964	20,084,490	22,285,279	21,522,498
52 Security and monitoring services	-	1,482,338	1,501,233	1,483,529	1,563,207	1,707,830	2,243,275	2,587,258	2,864,230	2,852,070
53 Data processing services	-	2,347,326	2,473,285	4,516,994	3,827,566	3,362,101	2,944,091	4,868,180	4,370,952	4,186,950
Total function 50	19,400,321	20,387,490	20,436,155	23,238,780	24,334,546	23,367,202	23,782,330	27,539,928	29,520,461	28,561,518
61 Community services	-	708,822	1,008,516	800,270	735,436	849,700	1,089,717	1,166,059	1,350,371	1,249,055
Total function 60	306,114	708,822	1,008,516	800,270	735,436	849,700	1,089,717	1,166,059	1,350,371	1,249,055
71 Debt service ³										
Principal on long-term debt	7,071,041	11,521,344	12,100,437	13,444,789	13,460,943	16,464,750	15,542,222	16,784,392	17,471,407	14,720,670
Interest on long-term debt ³	13,746,172	15,004,129	17,212,417	18,386,035	18,698,016	18,054,594	24,943,371	22,114,075	26,328,594	31,130,392
Bond issuance costs and fees	-	-	-	-	810,321	919,403	813,384	837,801	683,861	233,964
Total function 70	20,817,213	26,525,473	29,312,854	31,830,824	32,969,280	35,438,747	41,298,977	39,736,268	44,463,862	46,085,026
81 Facilities acquisition/construction	-	54,932,374	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423	43,234,688	56,093,964	61,558,174
Total function 80	45,779,339	54,932,374	34,406,064	21,088,401	24,801,952	2,030,735	11,283,423	43,234,688	56,093,964	61,558,174
95 Payments to JJAEP	-	66,504	112,540	98,414	162,003	121,135	166,095	176,431	91,036	64,752
97 Payments to TIF	-	535,425	-	-	-	-	498,713	2,347,460	1,414,723	1,010,907
99 Intergovernmental Charges	-	-	-	-	-	-	-	505,598	535,803	531,534
Total function 90	818,673	601,929	112,540	98,414	162,003	121,135	664,808	3,029,489	2,041,562	1,607,193
Total expenditures	265,217,903	312,030,271	276,094,373	274,216,801	285,276,973	276,019,514	312,698,794	366,042,543	409,032,460	417,134,330
Prior Period Adjustment	-	-	-	948,669	-	-	-	-	-	-
As restated	\$ 265,217,903	\$ 312,030,271	\$ 276,094,373	\$ 275,168,132	\$ 285,276,973	\$ 276,019,514	\$ 312,698,794	\$ 366,042,543	\$ 409,032,460	\$ 417,134,330
Debt service as a percentage of noncapital expenditures	9.5%	10.3%	12.1%	12.5%	12.7%	12.9%	13.7%	12.3%	12.6%	13.0%

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

Notes:

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

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

³ Bond issuance costs and fees were not split until 2006.

IRVING INDEPENDENT SCHOOL DISTRICT

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

Fiscal Year	APPRAISED VALUE ¹			Total Estimated Taxable Value	Total Direct Rate ²
	Residential or Real Property	Personal Property	Less: Exemptions		
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
2008	8,315,691,790	1,743,828,360	477,210,991	9,582,309,159	1.349
2009	8,668,807,690	1,780,763,340	463,681,874	9,985,889,156	1.391
2010	8,181,587,045	1,762,119,040	457,840,080	9,485,866,005	1.425
2011	6,893,622,743	1,694,159,892	457,911,177	9,045,693,812	1.465

Source: Dallas Central Appraisal District

Notes:

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

² Per \$100 of assessed value.

IRVING INDEPENDENT SCHOOL DISTRICT

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

Fiscal Year Ending	Taxes Levied for the Fiscal Year ²	Collected within the Fiscal Year of the Levy		Collections other than Current Year		Total Collections to Date ³	
		Amount	Percentage of Levy	Delinquent Taxes	Penalty and Interest	Amount	Percentage of Total Collections to Tax Levy
2002	127,313,189	125,522,907	98.59%	1,398,486	1,079,277	128,000,670	100.54%
2003	132,100,388	128,617,287	97.36%	1,490,073	1,079,133	131,186,493	99.31%
2004	133,004,134	130,969,935	98.47%	1,902,788	907,035	133,779,758	100.58%
2005	138,674,876	136,301,769	98.29%	2,228,831	1,149,148	139,679,748	100.72%
2006	142,940,929	140,189,082	98.07%	1,537,956	1,359,651	143,086,691	100.10%
2007	140,160,896	137,934,118	98.41%	2,469,351	1,565,168	141,968,637	101.29%
2008	124,619,570	122,830,119	98.56%	1,952,621	1,239,561	126,022,301	101.13%
2009	134,156,998	131,723,500	98.19%	687,293	1,259,864	133,670,657	99.64%
2010	131,200,729	128,149,445	97.67%	883,375	1,203,003	130,235,823	99.26%
2011	128,508,240	126,401,592	98.36%	1,928,590	1,227,963	129,558,145	100.82%

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

Notes:

¹ The District performs its own tax collection activities.

² The tax levy reflects the original levy as submitted in the State Property Tax Board School District Report of Property Values, net of any additions or deletions occurring during the year.

³ Total cash collections is total cash, net of interest and penalties and other judgments, as a result collections as a percentage of initial levy may exceed 100%.

IRVING INDEPENDENT SCHOOL DISTRICT

**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
2002	194,407	4,552,818	23,419	6.00%
2003	197,836	4,633,121	23,419	5.70%
2004	196,774	4,608,250	23,419	5.80%
2005	197,400	4,669,497	23,655	5.30%
2006	201,927	4,748,717	23,517	4.50%
2007	205,600	4,685,007	22,787	4.30%
2008	210,150	4,788,688	22,787	5.10%
2009	212,250	5,510,859	25,964	6.45%
2010	213,700	5,548,507	25,964	7.98%
2011	216,970	-	-	7.86%

Sources:

¹ North Central Texas Council of Governments.

² City of Irving CAFR, 'Demographic and Economic Statistics.' 2011 Personal Income data was not available from the current City of Irving CAFR.

**IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

February 7, 2012		Send out Special Project and Enhancement forms; Staffing and Supplemental Duty Pay Request forms; Maintenance Review forms; Public Budget Input forms (Due date March 8, 2012 to appropriate Assistant Superintendent).
		General Administrators' Meeting. Briefing on budget process for 2012-2013.
February 21, 2012	(7:00 P.M. Regular Board Meeting) Finance Committee: 2012-2013 Budget Calendar draft presented to Finance Committee for input. Finance Committee: Discuss 2012-2013 budget format and parameters.	
February 22, 2012		Budget Kick-Off Meeting with Cabinet members.
March 5, 2012	(7:00 P.M. Regular Board Meeting)	Budget Input forms disseminated to patrons through the March issue of "Inside IISD".
March 8, 2012		Campus/Department: Due date for Staffing/Stipend Requests, Special Project Requests, and Enhancement Requests to appropriate Assistant Superintendent and Maintenance Review Requests to Scott Layne.
March 20, 2012		Munis Budget Training: 9:30-11:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3).
March 21, 2012		Munis Budget Training: 8:30-10:00 A.M. <u>or</u> 12:30-2:00 P.M. Business Office distributes budget instructions and training on Munis (Training Room #3).
March 26, 2012		Munis available for next year budget entry.
April 2, 2012	(7:00 P.M. Regular Board Meeting) Noon Work Session: Discuss Teacher Salary Schedules	Karry Chapman prepares for discussion on teacher salary schedules.
April 5, 2012		Assistant Superintendents: Due date for Special Project Requests, Enhancement Requests and Maintenance Review Requests to Budget Office. Approved Staffing/Stipend Requests to Karry Chapman.
April 16, 2012	(7:00 P.M. Regular Board Meeting) Noon Work Session: Administration's Budget Forecast Presented. Public Budget Input.	Administration presents budget forecast. Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus.

**IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

April 16, 2012	Consider adoption of 2012-2013 Teacher Salary Schedules.	Karry Chapman prepares and presents teacher salary schedules to be adopted by the Board.
April 18, 2012 April 19, 2012		Cabinet members to meet to review Staffing/Stipend Requests, Special Projects Requests, Enhancement Requests and Maintenance Review Requests.
May 1, 2012		Budget rolls in accounting for 1 st six weeks purchase order processing.
May 7, 2012	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session: Discuss Other Salary Schedules	Campus/Department: First day to enter 1 st six week purchase orders. Karry Chapman prepares for discussion other salary schedules.
May 17, 2012		Receive preliminary values from DCAD.
May 21, 2012	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews administration's recommended staffing requirements. Consider adoption of other salary schedules	Administration presents new staffing requests and recommended additions to the 2012-2013 budget. Karry Chapman prepares and presents other salary schedules to be adopted by the Board. Campus/Department: Last day to enter budget
June 6-7, 2012		Administrative review of budgets.
June 8, 2012		Last day to enter 1 st six weeks purchase orders.
June 11, 2012		First day to enter next year's purchase orders (mailed out after August 1 st).
June 18, 2012	(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.
July 16, 2012	(7:00 P.M. Regular Board Meeting) Noon Work Session. Board reviews Preliminary Budget Draft. Direct administration to prepare an Administrative Recommended Budget.	Administration presents Preliminary Budget Draft.
July 17, 2012		Revise Budget if necessary under direction of Superintendent with input from Board. Administrative review and corrections/additions/deletions to campus and department budget requests.

**IRVING INDEPENDENT SCHOOL DISTRICT
2012-2013 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

July 23, 2012		Receive certified tax roll.
August 6, 2012	(7:00 P.M. Regular Board Meeting) Review Administration's Recommended Budget. Set the date, time and place for "Public Meeting to Discuss Budget and Proposed Tax Rate". (Suggested date August 27, 2012 at 7:00 P.M. Regular Called Meeting). Announce Public Meeting to Discuss Budget and Proposed Tax Rate and Adoption of the Budget and Tax Rate on August 27, 2012 at 7:00 P.M. Regular Board Meeting (Can be the same date as the Public Meeting on the Budget and Proposed Tax Rate). Authorize Administration to publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate Increase".	Business Office presents the Administration's Recommended Budget. Tax Office prepares resolution and order for "Public Meeting to Discuss Budget and Proposed Tax Rate".
August 16, 2012		Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" (at least 10 days but no more than 30 days prior to meeting). Post on district web site "Summary of Proposed Budget".
August 24, 2012		Post (72 hr) Notice of Public Meeting to Discuss Budget and Proposed Tax Rate, Notice of Budget Adoption, and Vote on Tax Rate Meeting.
August 27, 2012	(7:00 P.M. Regular Board Meeting) Public Meeting to Discuss Budget and Proposed Tax Rate. Board approves Certified Tax Roll for 2012 and anticipated Collection Rate.	Tax Office prepares resolution and order approving 2012 Certified Tax Roll and resolution and order approving Anticipated Collection Rate.
August 27, 2012	ADOPTION OF 2012-2013 BUDGET. Vote on Tax Rate (can be same date as adoption of Budget but must be a separate agenda item and after the Budget is adopted.)	Business Office prepares official resolution and order to adopt the budget and presents Budget. Tax Office prepares resolution and order levying ad valorem taxes.
September 17, 2012	Approves Partial Tax Roll for 2012.	Tax Office prepares Partial Tax Roll for 2012 for Board Approval.