

Official Budget

2007-2008

August 27, 2007

IRVING Independent School District

**Prepared by:
Irving ISD Business Office**

**Debbie Cabrera
Assistant Superintendent Business and Finance**

Administration's Official Budget 2007-2008

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Executive Summary

Date: August 27, 2007
Memo To: Jack Singley, Superintendent
From: Debbie Cabrera, Assistant Superintendent Business & Finance
Subject: 2007-2008 Official Budget

Introduction

The Official Budget for the 2007-2008 fiscal year is hereby presented to the Board of Trustee's on August 27, 2007 for their approval. The General Operating Budget estimates revenues at \$215,721,076 and appropriations at \$217,525,492 which results in a use of fund balance of \$1,774,416, including other sources and uses. The ending fund balance is estimated at \$54,681,641 which represents a 25.1% fund balance. The M&O tax rate used in this budget is the new compressed rate of \$1.00. We are not using any of the local option 4 pennies next year but instead will fund the budget deficit out of the district's ample fund balance reserve.

House Bill 1 (HB1), the Appropriations Bill, as passed in the 80th legislative session provides the same revenue as in the current school year with the exception of the local school board's ability to raise taxes no more than 4 pennies, an additional 13 pennies by voter approval, and the "educator salary increase" which covers teachers, librarians, counselors, and nurses (teacher group) for an annual increase of \$400. The \$400 is based on the delivery of an additional \$23.63 per WADA (Weighted Average Daily Attendance) to the district outside of the Hold Harmless provisions of HB1.

The Official Budget reflects a total increase in state funding of \$22,540,177 for the General Operating Fund with the majority of the increase from additional state aid due to tax rate compression. Also included is the educator salary increase delivered through the new \$23.63 per WADA formula which generates \$956,412 for our district. The district's share of the local/state funding component, referred to as the local fund assignment, has increased \$6,476,719 over the 2006-2007 budget because of our increase in property values last year. The district is projecting an increase in its peak enrollment next year of 51 students which is 120 less than what was budgeted last year. Both ADA (Average Daily Attendance) and WADA will decrease next year from what was budgeted with the exception of CATE (Career and Technology Education) which is estimated to increase by 183 ADA and will generate an additional \$301,095 for the district in state aid.

The appropriations budget represents an increase of \$11,096,440 over last year's Official Budget, which is \$709,544 less than the Administration's Recommended Budget. This decrease comes from the AMI/AMR grant that the district will again receive next year but at a much reduced entitlement. Of the \$1,184,544 dollars originally included in the Operating Fund budget to replace this grant in the event it did not materialize \$475,000 is left in to replace lost grant dollars and the expansion of the program in the district.

The budget provides for an average 4% raise for all employees that will cost \$6,059,232 and includes \$2,921,301 for campus and other staff additions and stipend requests. It also includes \$980,054 for an additional \$400 pay increase for the teacher group and related salary schedules that are tied to the teacher daily rate, \$296,772 for an additional \$400 or 1% pay raise for all other employees, \$200,637 for the district's continued TRS contribution for new members (the 90 day rule) and Statutory Minimum, and \$916,596 for TRS On-Behalf as a result of the state TRS contribution rate being raised from 6% to 6.58% for next school year. The TRS On-Behalf is offset by an increase in state revenue. The budget also provides for an additional \$2,010,997 for enhancement requests and special projects. A savings of \$1,779,438 for current year actual salaries and a reduction to the worker's compensation and unemployment funds of \$541,274 is also reflected in this budget. The Personnel/Payroll/Benefits and Budget Factors section of this Executive Summary summarizes the impact to the budget for each of these items.

The Debt Service Fund budget is increased \$4,199,471 to provide for the payment of the district's current outstanding debt during the 2007-2008 year. The district sold its remaining \$20,000,000 of authorized bonds from the 2001 election on June 18, 2007. The Official Budget reflects a change in the Interest & Sinking tax rate for next year which is currently set at 31.40 cents to 34.85 cents to accommodate this final sale of bonds from the 2001 authorization.

Tax Levy

The Certified Tax Roll from the Dallas Central Appraisal District was received on July 24th. The Certified Roll value for the 2007 tax year is \$9,694,537,924 which is a \$917,297,487 increase in value over last year or a 10.5% increase. A 6.4% loss from preliminary to certified values was projected based on a five year average historical loss and the actual loss was 7.1%. All additional local tax revenue generated from this increase over the flat growth used in the First Budget Draft is offset dollar for dollar as a reduction in state revenue for the General Operating Fund for next year. The increase in revenue for the Debt Service fund generated by this value growth will be used by the district to pay off principal on its Series 2004 A and 2004 B Variable Rate Bonds as part of the long range financial plan for the district.

The Business Office is estimating a net taxable value of \$9,088,734,481, after loss in value from supplemental roll changes, the over 65 frozen exemption, and a 98% collection ratio. This value represents an increase from last year's budget of \$933,579,933 or a 11.45% increase. A 1¢ tax rate yields a net levy of \$908,873 from this estimated appraised value.

The Official Budget provides for a total tax rate of \$1.3485 per \$100 of assessed valuation. This proposed rate is 29.55 cents less than last year. The proposed tax rate would generate a total tax levy of \$122,561,585 which represents a decrease in levy of \$17,576,008 for the Operating Fund and an increase of \$6,066,853 for the Debt Service Fund over last year. Approximately 74%, or \$90,887,345 of the proposed levy would be deposited in the Local Maintenance Fund; and 26%, or \$31,674,240, would be deposited in the Interest and Sinking Fund.

The proposed tax rate for 2007-2008 is summarized as follows:

	<u>2006-07</u>	<u>2007-08</u>	<u>Difference</u>
Local Maintenance	1.330	1.000	(.3300)
Bonded Debt Service	<u>.3140</u>	<u>.3485</u>	<u>.0345</u>
Total	1.644	1.3485	(.2955)

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 (General 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.

Local Revenue

The current budget for interest earnings on our investments was increased from the original budget of \$2,500,000 to \$4,500,000, as the current economy and interest rates have continued to improve. Our cash manager feels confident that we will meet this revised budget, and should be able to earn at least \$3,600,000 for 2007-2008. This is a \$1,100,000 increase from the 2006-2007 Official Budget.

State Revenue

State Foundation and Available School Fund revenue in this budget is estimated at \$104,891,342 and incorporates the recent formula changes under HB1 including the educator salary increase which generates \$956,412 additional state aid since it remains outside the hold harmless and targeted revenue provisions. Next year's state aid is \$22,540,177 more than the 2006-2007 Official Budget. The primary reason for this revenue increase is the increase in state aid for loss in local tax revenue from the tax compression of \$1.33 to \$1.00 for next year's M&O tax rate. All formula increases passed in the 80th legislative session such as the basic allotment and guaranteed yield have no impact to the overall state funds the district will receive next year again due to the hold harmless and targeted revenue provisions retained in HB1. This budget provides for a projected average daily attendance (ADA) decrease of 394 over last year's budget.

Tier II revenue for 2007-2008 is estimated to be \$8,607,736, which represents a decrease in funding over the 2006-2007 Official Budget of \$19,165,555. This projected decrease is a direct result of the tax rate compression which pushes the majority of the state funding in the "Additional State Aid for Tax Rate Compression" category, as well as the decrease of 200 budgeted WADA (Weighted Average Daily Attendance) for next year. The district has been in Tier II since 1993-94, and at that time we only received \$76,534 (as you know, the Tier II eligibility is determined by the District's wealth compared to the State as a whole).

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

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

The remaining state revenue component is funded outside the General Operating Fund and includes \$898,863 for the state technology grant, \$2,144,203 for the state high school allotment grant and \$6,026,553 for the state funding of bonded debt in the Debt Service Fund.

Fund Balance Availability

On September 1, 2006, the District began the fiscal year with a fund balance of \$53,456,057. The Business Office is estimating a year-end (August 31, 2007) fund balance of \$56,456,057, which is \$10,585,848 more than the original budgeted ending fund balance for 2006-2007, and an increase of \$3,000,000 to the district's fund balance reserve.

Budget Factors Maintained

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

- | | | |
|---|-----------|------------------------|
| ▪ Excellence Now Awards | \$25,000 | |
| ▪ Maintenance Review (code compliance) | \$100,000 | |
| ▪ Juvenile Justice Alternative Ed Program | \$165,000 | (increase of \$15,000) |

Per Pupil Allocations

Dr. Whit Johnstone, Director of Planning and Research, has projected an increased peak enrollment of 51 students over the 2006-2007 peak enrollment, or a total enrollment of 33,175 students for the 2007-2008 school year. This represents a decrease of 120 students over last year's budgeted peak enrollment. Since the increase in peak enrollment is less than last year's budgeted peak a decrease of \$7,087 for campus per pupil allocations and standards is in the Official Budget. The per pupil allocations for each grade level for next year is as follows: Elementary \$81, Middle School \$85, and High School \$105. The alternative campuses, which include the High School Academy, Union Bower Center for Learning, Reassignment Center, and Early Childhood schools, receive a special allocation as a special need/low enrollment campus.

An enhancement request is included in the budget that increases the postage standard \$1 per pupil for recent postal rate increases and the per pupil rate for elementary and middle school campuses is increased \$2 per pupil to compensate for continual increases in transportation costs for district required field trips. A new standard for the three traditional high schools is added to the budget for drill team replacement uniform parts for a total of \$7,500 and their

JROTC standard is increased \$22,500 to offset the increased costs in travel for local and regional competitions.

Special Projects

Last year's operating budget included campus special projects of \$20,150 and department special projects of \$68,860 for a total 2006-2007 budget of \$89,010. For the Official Budget campus special projects of \$4,780 and department special projects of \$258,000 are included which increases special projects by \$173,770 for next year for a total of \$262,780. Many of the campus and department requests will be funded out of interest earnings on the remaining bond funds. This is the tenth year that the organizational savings plan, for savings realized since the 1996-97 school year, will be used to fund some of the special projects.

Personnel/Payroll/Benefits

Dr. Neil Dugger, Assistant Superintendent for Personnel and Administration, provides a detailed report on the proposed staffing plan for the district for the 2007-2008 school year as part of this budget document.

An enrollment growth of 51 students is projected for next year. A total of 28 classroom teachers is included in the Official Budget increasing the budget \$2,544,880 due to the need to make some minor adjustments to the staffing allocations for campuses as follows. Add back 9 middle school teachers that were cut in prior budgets to address instructional program needs at these campuses, add 9 CATE teachers to expand the instructional opportunities for students (offset by an anticipated \$301,095 in state revenue from increased enrollment), add 2 math teachers at de Zavala middle school, add 3 Compensatory Education teachers based on growth in at risk students, and 5 contingency teachers in the event that more than 51 new students show up next year. A beginning teacher salary of \$44,400 and benefits of \$4,956 for a total salary of \$49,356 is used in this budget.

A decrease of 117 special education student ADA is anticipated next year based on the decline in students that occurred this current school year, this equates to a loss in state funding of \$992,198 for this year and next year. Due to the drop in special education students this budget includes a reduction of 15 special education teachers and 7 special education paraprofessionals for a budget reduction of \$871,160.

Due to the lack of student growth the staffing formulas generate a reduction of 4.9 general education paraprofessionals next year for a savings of \$95,942.

Also included in the budget is the cost of a third UTA administrative intern already approved by the Board of Trustees in December 2006 for this next school year at a cost of \$54,140 for salary and benefits.

Some minor adjustments are made to correct the funding source for some of the staffing changes noted in previous budget drafts. A total of 4 compensatory classroom teachers, .7 paraprofessional, and 1 special education paraprofessional are added back to the budget for an increase of \$232,747. This budget also reflects an increase of \$2,178,180 for new staff and stipend requests outside the staffing formulas and existing district stipends.

The Official Budget includes funds for an average 4% salary increase for all employees for a total increase to the budget for salary and benefits of \$6,059,232. A 1% increase costs the district \$1,514,808. An additional \$980,054 is included in the budget to pass on the educator salary increase in HB1 at a rate of \$400 for the teacher group and related salary schedules and also to give a similar raise to all other employees outside of that group at either \$400 or 1% for an additional cost of \$296,772.

Health Insurance / Worker's Compensation / Unemployment Compensation

The Official Budget includes a monthly district contribution of \$265 for health and life insurance. This is an increase of \$2.50 a month over last year's contribution of \$262.50. This slight increase is to compensate for the change in the prescription drug program made after the budget was adopted last year. The district's contribution rate for worker's compensation and unemployment compensation, based on actual claims for the first 10 months of the current fiscal year, can be reduced next year from the current funding rate of .7% of salary to .4% and .06% of salary to .04% respectively, for a combined savings of \$541,274.

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-2008 BUDGET FACTORS**

1.	\$9.09 billion adjusted net taxable value - \$934 million increase from last year's net roll value. Levy yield at \$1.3485 per \$100 - Operating decrease \$17,576,008; Debt Service increase \$6,066,853 from 2006-2007	
2.	State Foundation increase of \$22,540,177 from 2006-2007	
3.	A 1 cent rate yields a levy of \$908,873	
4.	Tax rate of \$1.3485 per \$100, M & O rate - \$1.00, I & S rate - \$.3485	
	Operating decrease	33 cents
	Interest & Sinking increase	3.45 cents
	Grand Total Tax Rate Decrease	29.55 cents
5.	Standard Budget Factors Maintained:	
	Excellence Now Award	\$25,000
	Maintenance Review	\$100,000
	Juvenile Justice Alternative Ed Program	\$165,000 (Increase \$15,000)
6.	Estimated increase in enrollment – 51	(\$7,087)
	Per pupil allocation-Elementary \$81; Middle \$85; Senior High \$105 (\$2 increase for Elementary and Middle School)	
7.	Special Projects – above placeholder \$89,010	\$173,770
8.	Average 4% Employee Raise (includes benefits)	\$6,059,232
9.	Campus Staff Additions (Includes benefits)	\$1,631,918
	Add 52 Classroom Teachers	
	Reduce 15 Special Education Professionals	
	Reduce 4.9 Paraprofessionals	
	Reduce 7 Special Education Paraprofessionals	
	Add 1 UTA Administrative Intern	
10.	Department Enhancements	\$1,174,912
	Campus Enhancements	\$85,784
11.	Savings in current year salaries	(\$1,779,438)
12.	Second year stipend increase for ESL	\$63,000
13.	Reduction in cost of worker's and unemployment compensation	(\$541,274)
14.	Additional cost of third UTA intern	\$6,000
	Total First Budget Draft Appropriation Increase	\$6,866,817

15. Staffing Corrections	\$232,747
Add 4 teachers	
Add 1.7 paraprofessionals	
16. New staff and stipend requests	\$2,037,180
17. HB 1 teacher and related group pay raise	\$980,054
18. Increase Campus Activity Fund (offset by revenue)	\$38,450
19. TRS increase in state rate .58%	
On- Behalf (offset by revenue)	\$916,596
Statutory Minimum and 90 day new members	\$200,637
Total Second Budget Draft Appropriation Increase	\$11,272,481
20. New science stipend	\$141,000
21. Additional \$400 or 1% - non teacher group	\$296,772
22. Drill team uniform replacement standard	\$7,500
23. Balance Campus Activity Budget	(\$400)
24. Region X contract increase	\$5,811
25. JROTC standard increase for each high school	\$7,500
26. UTA Intern tuition reimbursement cost increase	\$2,000
Total Preliminary Budget Appropriation Increase	\$11,732,664
27. JROTC standard increase for each high school	\$15,000
28. Transportation enhancement for athletic events	\$57,720
29. Balance Campus Activity Fund	\$600
Total Administration's Recommended Appropriation Increase	\$11,805,984

30. Campus Staff Additions (Includes benefits) Reduce 24 AMI/AMR Teachers	(\$1,184,544)
31. AMI/AMR program enhancement	\$475,000
Total Official Budget Appropriation Increase	\$11,096,440

Budget Summary

IRVING INDEPENDENT SCHOOL DISTRICT
2007-2008 OFFICIAL BUDGET
August 27, 2007

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
OPERATING TAX RATE	\$ 1.0000				
BONDED DEBT TAX RATE	\$.3485				
TOTAL RATE	\$ 1.3485				
ESTIMATED AVAILABLE FUND BALANCE	\$56,456,057	\$4,057,152	\$12,577,341	\$25,000,000	\$98,090,550
REVENUES					
Local & Intermediate Sources	\$100,471,168	\$3,322,600	\$32,945,886	\$250,000	\$136,989,654
State Program Revenues	\$114,744,508	\$105,050	\$6,026,553		\$120,876,111
Federal Program Revenues	\$505,400	\$ 10,540,000			\$11,045,400
TOTAL REVENUES	<u>\$215,721,076</u>	<u>\$13,967,650</u>	<u>\$38,972,439</u>	<u>\$250,000</u>	<u>\$268,911,165</u>
TOTAL AVAILABLE FUNDS	\$272,177,133	\$18,024,802	\$51,549,780	\$25,250,000	\$367,001,715
EXPENDITURES					
Instruction	\$139,308,441			\$4,000,000	\$143,308,441
Instructional Resources	\$4,339,442			\$650,000	\$4,989,442
Staff Development	\$2,069,987				\$2,069,987
Instructional Administration	\$3,759,603				\$3,759,603
School Administration	\$16,291,368				\$16,291,368
Counseling Services	\$9,863,953				\$9,863,953
Attendance Services	\$420,620				\$420,620
Health Services	\$2,114,092				\$2,114,092
Transportation Services	\$2,694,279			\$254,287	\$2,948,566
Food Services	\$251,800	\$13,373,975			\$13,625,775
Extra Curricular Services	\$4,255,207				\$4,255,207
General Administration	\$7,141,526				\$7,141,526
Maintenance	\$18,750,391	\$651,798		\$100,000	\$19,502,189
Security	\$2,351,803				\$2,351,803
Data Processing	\$3,629,525				\$3,629,525
Community Services	\$118,455				\$118,455
Debt Services			\$38,972,439	\$20,245,713	\$59,218,152
Construction					\$0
JJAEP Payment	\$165,000				\$165,000
TOTAL EXPENDITURES	<u>\$217,525,492</u>	<u>\$14,025,773</u>	<u>\$38,972,439</u>	<u>\$25,250,000</u>	<u>\$295,773,704</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$1,804,416)</u>	<u>(\$58,123)</u>	<u>\$0</u>	<u>(\$25,000,000)</u>	<u>(\$26,862,539)</u>
OTHER SOURCES (USES)	\$30,000		\$0		\$30,000
PROJECTED FUND BALANCE *	<u>\$54,681,641</u>	<u>\$3,999,029</u>	<u>\$12,577,341</u>	<u>\$0</u>	<u>\$71,258,011</u>
* FUND BALANCE %	25.1%	28.5%	32.3%	0.0%	24.1%

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

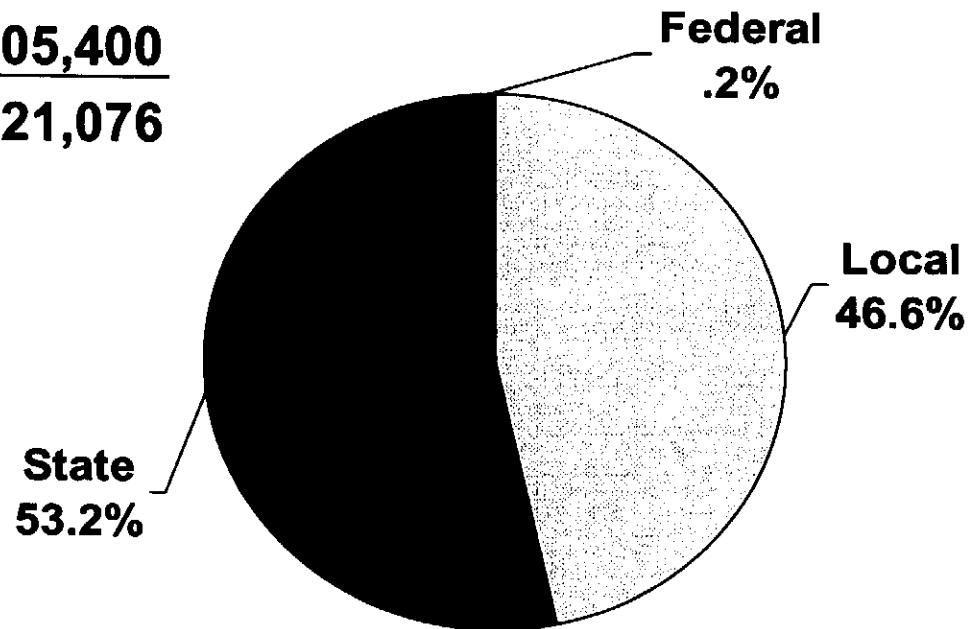
<u>FISCAL YEAR END</u>	<u>FUND BALANCE AT YEAR-END</u>	<u>ACTUAL CHANGE FROM PREVIOUS FISCAL YEAR</u>	<u>PLANNED CHANGE FROM PREVIOUS FISCAL YEAR</u>	<u>AFB PERCENT OF ACTUAL EXPENDITURES</u>	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE TO ACTUAL</u>	<u>ACTUAL EXPENDITURE % INCREASE</u>
8-31-93	\$12,104,338	(\$3,693,168)	(\$2,425,966)	13.77%	\$93,375,966	\$87,933,290	(\$5,442,676)	5.35%
8-31-94	\$13,843,344	\$1,739,006	(\$4,021,708)	14.81%	\$94,440,810	\$93,448,717	(\$992,093)	6.27%
8-31-95	\$20,261,970	\$6,418,626	(\$4,547,289)	19.96%	\$104,172,548	\$101,535,470	(\$2,637,078)	8.65%
8-31-96	\$26,034,197	\$5,772,227	(\$3,596,215)	23.30%	\$114,172,548	\$111,712,214	(\$2,460,334)	10.02%
8-31-97	\$32,460,449	(\$1,214,689) \$7,640,941 **	(\$8,069,461)	27.22%	\$125,449,203	\$119,232,784	(\$6,216,419)	6.73%
8-31-98	\$36,714,771	\$557,322 \$3,697,000 **	(\$5,666,736)	28.36%	\$132,371,781	\$129,481,567	(\$2,890,214)	8.60%
8-31-99	\$39,830,820	\$3,116,049	(\$5,510,579)	28.84%	\$141,838,555	\$138,100,804	(\$3,737,751)	6.66%
8-31-00	\$36,916,959	(\$2,913,861)	(\$4,643,523)	22.89%	\$162,460,472	\$161,265,370	(\$1,195,102)	16.77%
8-31-01	\$38,034,548	\$1,117,589	(\$7,328,124)	22.90%	\$168,877,698	\$166,091,016	(\$2,786,682)	2.99%
8-31-02	\$37,990,947	(\$43,601) (\$476,401) ***	(\$6,057,334)	22.23%	\$172,659,743	\$170,913,489	(\$1,746,254)	2.90%
8-31-03	\$30,164,126	(\$6,289,553) (\$1,537,268) ***	(\$4,473,262)	16.78%	\$182,645,689	\$179,762,746	(\$2,882,943)	5.18%
8-31-04	\$32,904,251	\$2,740,125	(\$4,938,210)	18.82%	\$177,666,048	\$174,851,490	(\$2,814,558)	-2.73%
8-31-05	\$38,035,235	\$5,130,984	\$419,020	21.28%	\$181,909,320	\$183,227,298	\$1,317,978	4.79%
8-31-06 (PROJECTED)	\$53,456,057	\$15,420,822	\$257,270	23.25%	\$188,613,447	\$191,186,584	\$2,573,137	4.34%
8-31-07	\$56,456,057	\$3,000,000 (\$2,016,167) ***	\$1,427,689	27.77%	\$206,429,052	\$203,332,616	\$3,096,436	6.35%
8-31-08	\$54,681,641	(\$1,774,416)	(\$1,774,416)	25.14%	\$217,525,492	\$217,525,492	\$0	6.98%

** Transferred from Internal Service Fund

*** Transferred to Internal Service Fund

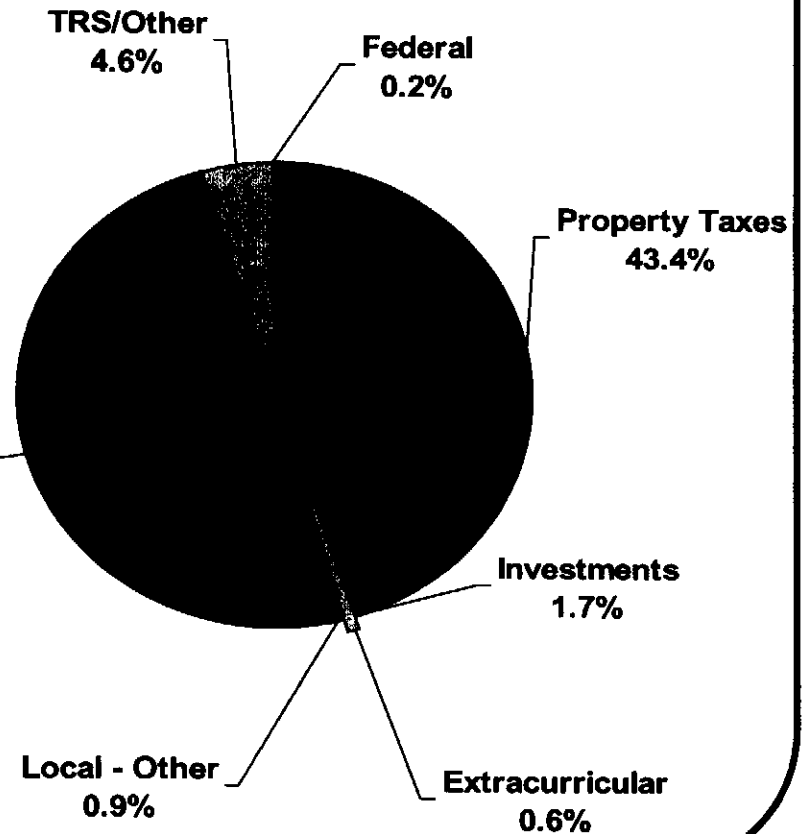
GENERAL OPERATING FUND REVENUE - BY SOURCE

• Local	\$100,471,168
• State	\$114,744,508
• Federal	<u>\$505,400</u>
• Total Revenue	\$215,721,076



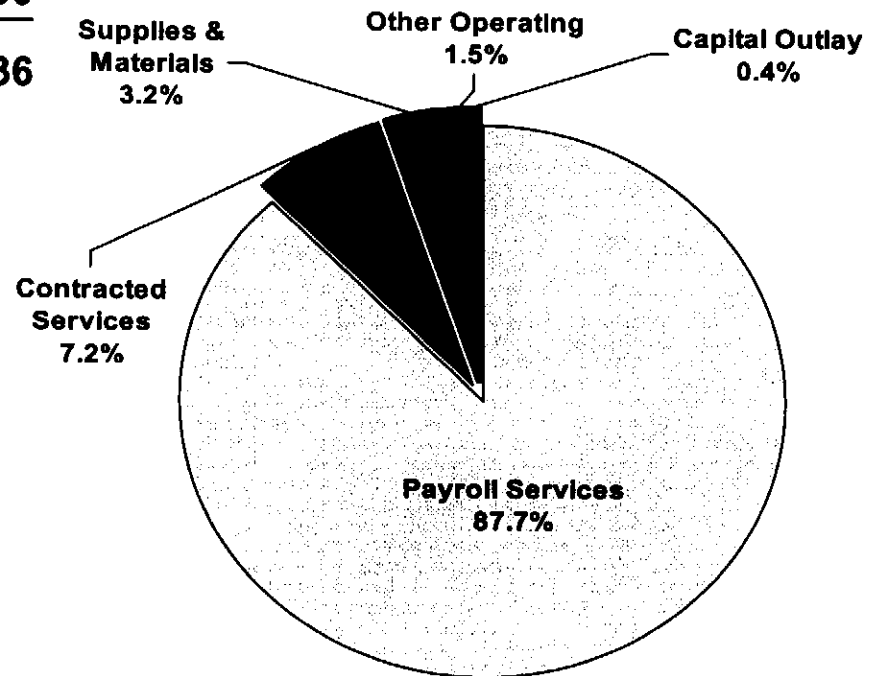
GENERAL OPERATING FUND REVENUE – DETAILED BY SOURCE

● Local - Property Taxes	\$93,520,543
● Local – Investments	\$3,600,000
● Local – Extracurricular	\$1,381,750
● Local – Other	\$1,968,875
● State - Found. / Per Cap	\$104,891,342
● State - TRS / Other	\$9,853,166
● Federal	\$505,400
Total Revenue	\$215,721,076



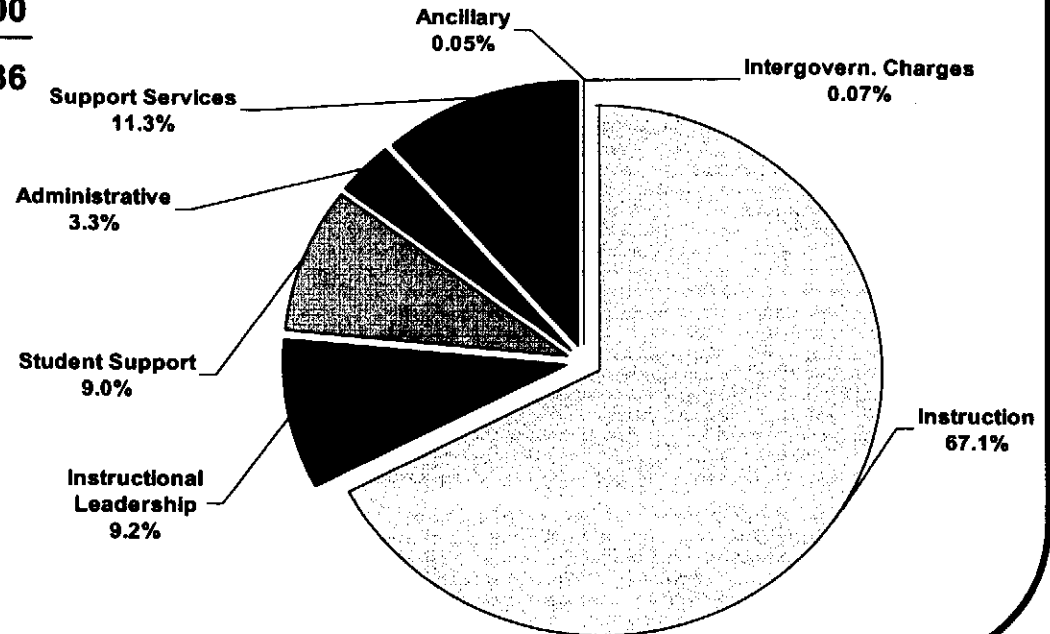
GENERAL OPERATING FUND EXPENDITURES BY OBJECT

• Payroll Services	\$191,289,965
• Contracted Services	\$15,783,515
• Supplies & Materials	\$6,993,866
• Other Operating	\$3,311,000
• Capital Outlay	\$856,690
• Total Expenditures	<u>\$218,235,036</u>



GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

• Instruction	\$146,419,409
• Instructional Leadership	\$20,050,971
• Student Support Services	\$19,610,307
• Administrative	\$7,139,175
• Support Services	\$24,731,719
• Ancillary Services	\$118,455
• Intergovernmental Charges	\$165,000
• Total Expenditures	<u>\$218,235,036</u>



**IRVING INDEPENDENT SCHOOL DISTRICT
ANALYSIS - ASSESSED VALUES AND TAX REVENUE
2007-2008 FISCAL YEAR**

OFFICAL BUDGET

	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>EST. ACTUAL</u>	<u>2006-07</u> <u>BUDGET</u>	<u>2007-08</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>	
SECTION I						
DCAD CERTIFIED ROLL	\$8,156,677,698	\$8,777,240,437	\$8,777,240,437	\$9,694,537,924	\$917,297,487	10.45%
Net Supplemental Roll Changes	\$82,878,884	\$54,379,599	(\$40,000,000)	(\$40,000,000)	\$0	
ASSESSED VALUES						
Gross Taxable Value	\$8,239,556,582	\$8,831,620,036	\$8,737,240,437	\$9,654,537,924	\$917,297,487	10.50%
Less Frozen Values	(\$359,618,743)	(\$314,525,464)	(\$407,341,119)	(\$372,712,675)	\$34,628,444	
Less Estimated Del. Taxes	<u>(\$159,023,429)</u>	<u>(\$176,701,399)</u>	<u>(\$174,744,830)</u>	<u>(\$193,090,768)</u>	<u>(\$18,345,938)</u>	
Net Taxable Value	\$7,720,914,410	\$8,340,393,173	\$8,155,154,488	\$9,088,734,481	\$933,579,993	11.45%
LOCAL REVENUE - with 60 day accrual						
Local Maintenance Tax	\$116,247,008	\$110,973,119	\$108,463,353	\$90,887,345	(\$17,576,008)	-16.20%
Debt Service Tax	<u>\$24,334,474</u>	<u>\$26,199,669</u>	<u>\$25,607,387</u>	<u>\$31,674,240</u>	<u>\$6,066,853</u>	23.69%
Total Current Year Levy	\$140,581,482	\$137,172,788	\$134,070,740	\$122,561,585	(\$11,509,155)	-8.58%
TIF TAXES INCLUDED IN LEVY						
\$.01 Tax Rate Yield	\$772,091	\$829,171	\$815,515	\$908,873	\$93,358	11.45%
Peak Enrollment	32,836	33,124	33,295	33,175	(120)	-0.36%
Net Taxable Value Per Pupil	\$235,136	\$251,793	\$244,936	\$273,963	\$29,027	11.85%
Wealth Per Wada	\$189,679	\$194,373	\$193,088	\$213,024	\$19,936	10.32%
SECTION II						
TAX RATE						
Local Maintenance Fund	\$1.5000	\$1.3300	\$1.3300	\$1.0000	(\$0.3300)	
Debt Service Fund	<u>\$0.3140</u>	<u>\$0.3140</u>	<u>\$0.3140</u>	<u>\$0.3485</u>	<u>\$0.0345</u>	
TOTAL IISD TAX RATE	<u>\$1.8140</u>	<u>\$1.6440</u>	<u>\$1.6440</u>	<u>\$1.3485</u>	<u>(\$0.2955)</u>	
WADA PER LOCAL MAINTENANCE	\$2,904	\$2,747	\$2,667	\$2,246		
WADA STATE & LOCAL MAINTENANCE	\$4,524	\$4,847	\$4,766	\$4,912		

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

	<u>2002-03*</u>	<u>% Chg</u>	<u>2003-04**</u>	<u>% Chg</u>	<u>2004-05***</u>	<u>% Chg</u>	<u>2005-06****</u>	<u>% Chg</u>	<u>2006-07</u>	<u>% Chg</u>	<u>2007-08</u>	<u>% Chg</u>	
May Preliminary Tax Roll	\$8,427,696,266	3.2%	\$8,045,992,835	-4.5%	\$8,026,633,474	-0.2%	\$8,421,575,602	4.9%	\$9,391,162,375	11.5%	\$10,434,432,100	11.1%	\$1,043,269,725
Residential	\$2,492,038,128	14.4%	\$2,637,253,090	5.8%	\$2,908,010,762	10.3%	\$3,361,723,552	15.6%	\$3,717,041,024	10.6%	\$3,882,634,062	4.5%	\$165,593,038
Commercial	\$4,050,435,171	-0.5%	\$3,789,720,338	-6.4%	\$3,516,545,902	-7.2%	\$3,483,286,525	-0.9%	\$3,977,078,382	14.2%	\$4,791,613,481	20.5%	\$814,535,099
Business Personal Prpty	\$1,885,222,967	-1.7%	\$1,619,019,407	-14.1%	\$1,602,076,810	-1.0%	\$1,576,565,525	-1.6%	\$1,697,042,969	7.8%	\$1,760,184,557	3.7%	\$63,141,588
Certified Original Tax Roll	\$7,647,835,270	-0.1%	\$7,585,161,210	-0.8%	\$7,845,066,791	3.4%	\$8,156,677,698	4.0%	\$8,777,240,437	7.6%	\$9,694,537,924	10.5%	\$917,297,487
Residential	\$2,349,633,442	9.3%	\$2,748,695,718	17.0%	\$3,157,501,720	14.9%	\$3,486,660,903	10.4%	\$3,663,349,595	5.1%	\$3,846,572,273	5.0%	\$183,222,678
Commercial	\$3,597,477,741	-4.9%	\$3,360,219,620	-6.6%	\$3,197,124,922	-4.9%	\$3,250,073,037	1.7%	\$3,651,736,710	12.4%	\$4,243,428,595	16.2%	\$591,691,885
Business Personal Prpty	\$1,700,724,087	-1.0%	\$1,476,245,872	-13.2%	\$1,490,440,149	1.0%	\$1,419,943,758	-4.7%	\$1,462,154,132	3.0%	\$1,604,537,056	9.7%	\$142,382,924
Value gain from OHE reduction			\$97,652,960		\$204,818,955		\$115,710,935						
Roll Change - May Est to Certified	-9.3%		-6.9%		-4.8%		-4.5%		-6.5%		-7.1%		
Net Supplemental Roll chgs	(\$21,252,710)		(\$30,963,196)		\$15,153,961		\$82,878,884		\$54,379,599		(\$40,000,000)		
Residential	\$67,348,887		(\$25,295,161)		(\$12,302,301)		\$762,420,158		\$2,095,981				
Commercial	(\$64,419,457)		(\$50,353,782)		(\$13,817,903)		(\$782,826,076)		(\$131,825,523)				
Business Personal Prpty	(\$24,182,140)		\$44,685,747		\$41,274,165		\$103,284,802		\$183,909,141				

* GTE Abatement -\$32m left off roll

** Optional Homestead exemption (OHE) reduced to 15%

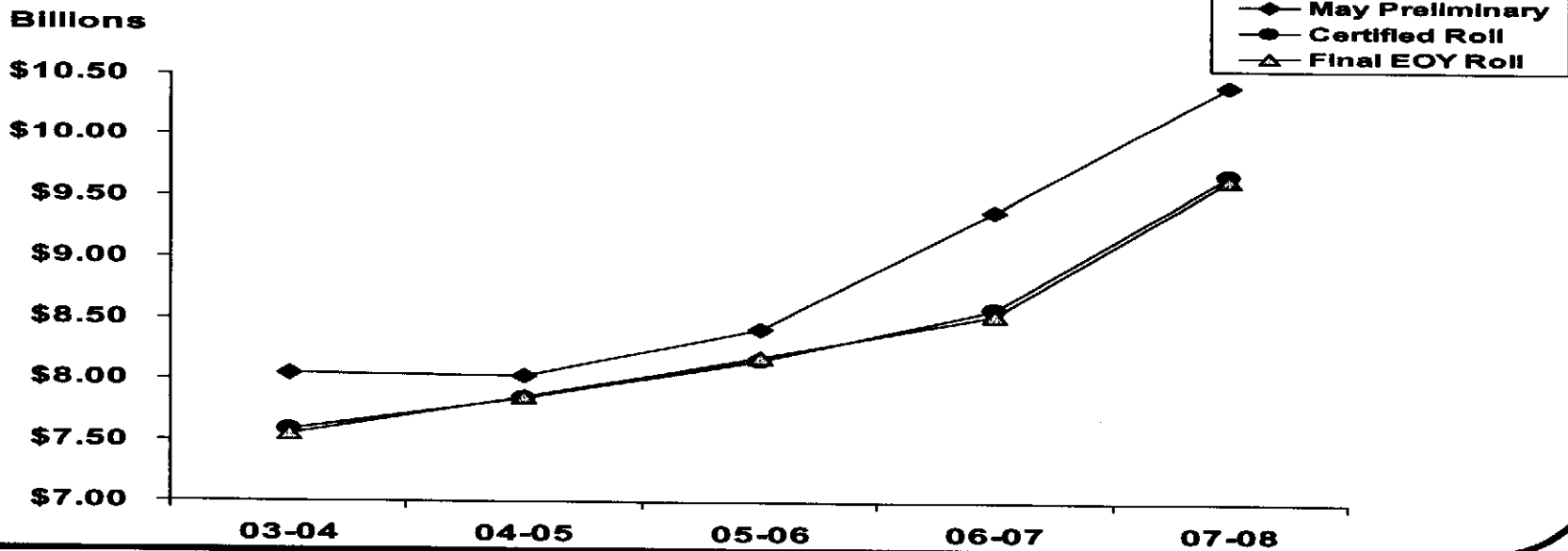
*** Value received on 6/2/04 as of 5/24/04 is \$8,026,633,474 and OHE reduced to 5%

**** Optional Homestead exemption eliminated

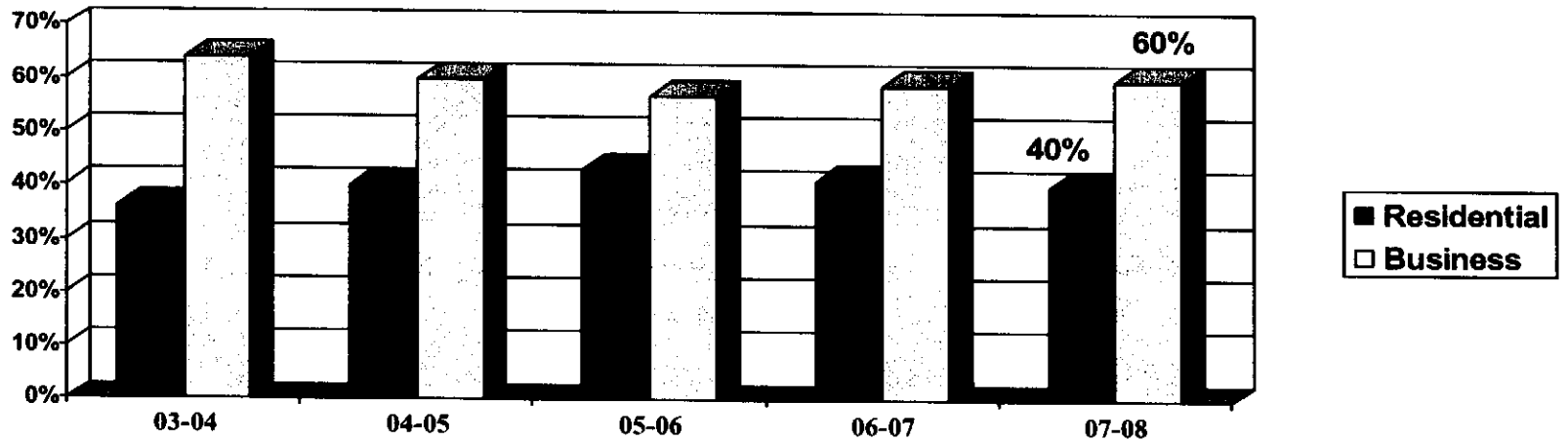
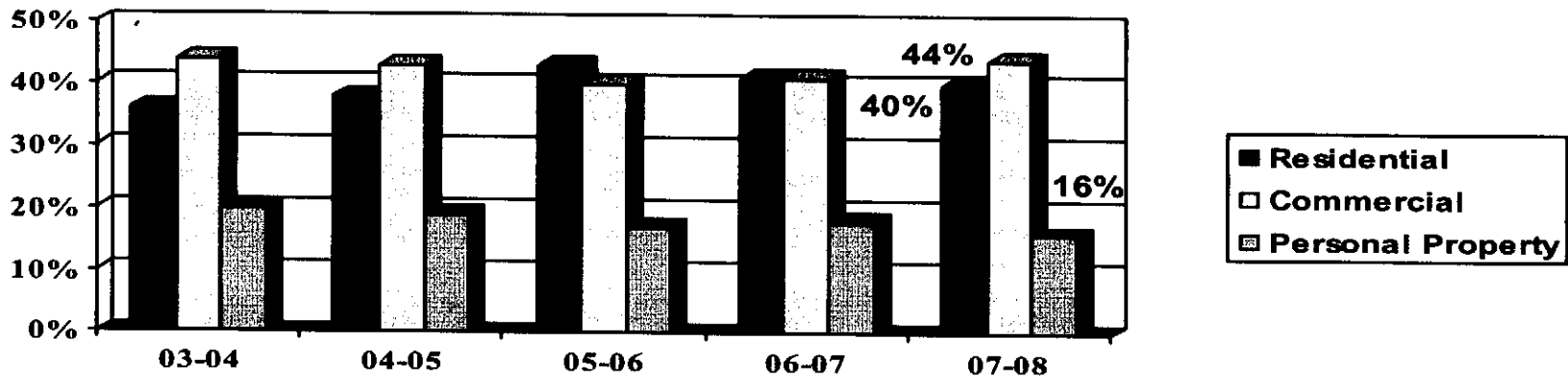
Final EOY Tax Roll	\$7,626,582,560	-0.7%	\$7,554,198,014	-0.9%	\$7,860,220,752	4.1%	\$8,239,493,587	4.8%	\$8,831,620,036	7.2%	\$9,654,537,924	9.3%	\$822,917,888
Residential	\$2,416,982,329	14.3%	\$2,723,400,557	12.7%	\$3,145,199,419	15.5%	\$4,249,081,061	35.1%	\$3,665,445,576				
Commercial	\$3,533,058,284	-6.4%	\$3,309,865,838	-6.3%	\$3,183,307,019	-3.8%	\$2,467,246,961	-22.5%	\$3,520,111,167				
Business Personal Prpty	\$1,676,541,947	-6.5%	\$1,520,931,619	-9.3%	\$1,531,714,314	0.7%	\$1,523,228,560	-0.6%	\$1,646,063,273				
Change in Tax Roll From Certified to Final	-0.278%		-0.408%		0.193%		1.015%		0.620%		-0.413%		

TAXABLE ASSESSED VALUATION

	<u>Certified Roll</u>	<u>Change</u>	<u>% Change</u>
2003-04	\$7,585,161,210	(\$62,674,060)	(.8%)
2004-05	\$7,845,066,791	\$259,905,581	3.4%
2005-06	\$8,156,677,698	\$311,610,907	4.0%
2006-07	\$8,580,392,531	\$620,562,739	7.6%
2007-08	\$9,694,537,924	\$917,297,487	10.5%



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	2006-07 TAXES AT: 1.6440	2007-08 TAXES AT: 1.3485	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
*	\$ 136,984	\$ 121,984	\$ 2,005	\$ 1,645	\$ (360)	\$ (30.04)
**	\$ 130,768	\$ 115,768	\$ 1,903	\$ 1,561	\$ (342)	\$ (28.49)
	\$ 95,000	\$ 80,000	\$ 1,315	\$ 1,079	\$ (236)	\$ (19.68)
	\$ 75,000	\$ 60,000	\$ 986	\$ 809	\$ (177)	\$ (14.74)
	\$ 60,000	\$ 45,000	\$ 740	\$ 607	\$ (133)	\$ (11.10)

* Average Home Value this year

** Average Home Value last year

CALCULATION OF TAXABLE VALUE - EXAMPLE

\$ 136,984	ASSESSED VALUE OF AVERAGE HOME IN IISD
\$ (15,000)	STATE EXEMPTION
<u>\$ 121,984</u>	TAXABLE VALUE

CALCULATION OF TAXES - EXAMPLE

TAX CALCULATION AT CURRENT TAX RATE OF \$1.6440

\$ 121,984	TAXABLE VALUE OF \$136,984 AVERAGE HOME
\$ 1.6440	CURRENT TAX RATE PER \$100
<u>\$ 2,005</u>	CURRENT TAXES

TAX CALCULATION AT PROPOSED TAX RATE OF \$1.3485

\$ 121,984	TAXABLE VALUE OF \$136,984 AVERAGE HOME
\$ 1.3485	PROPOSED TAX RATE PER \$100
<u>\$ 1,645</u>	PROPOSED TAXES

Decrease of \$360 over last year for the average home value or \$258 from average home to average home.

2007 Rollback Tax Rate Worksheet

Entity Name: IRVING ISD

Date: 08/21/2007

See pages 13 to 15 of the Texas Comptroller's 2007 Truth-In-Taxation Manual for School Districts for an explanation of the rollback tax rate.

24.	2005 maintenance and operations (M&O) tax rate. (/ \$100)	1.5000
25.	2007 M&O base rate. Multiply \$1.50 time 0.6667. For school districts with 2005 M&O rates above \$1.50, multiply line 24 times 0.6667. (/ \$100)	1.0000
26.	Voter authorized rate in excess of the 2006 rollback tax rate. If the district's 2006 adopted tax rate was approved at a rollback election, enter the difference between the 2006 adopted tax rate approved by voter and the district's 2006 rollback tax rate. Otherwise, enter zero. (/ \$100)	0.0000
27.	2007 rollback maintenance and operations rate based on 2007 M&O base rate. Add \$0.04 to the sum of line 25 and line 26. (/ \$100)	1.0400
28.	2007-08 total M&O taxes needed to maintain 2006-07 revenue level. Complete the Region XIII Summary of Finances template for fiscal year 2007-08. Enter line item "2007-08 Total M&O Taxes Needed to Maintain 2006-07 Revenue Level" on tab "Effective Rate".	\$90,961,666
29.	2007 adjusted taxable value. A. Enter line 18 from the Effective Tax Rate Worksheet. B. Enter the 2007 captured appraised value of real property taxable by the school district in a tax increment financing zone for which the 2007 taxes will be deposited into the tax increment fund. Also, include any new property value that is subject to a Chapter 313 tax limitation agreement C. Adjusted taxable value. Subtract B from A.	\$9,097,113,104 \$28,552,943 \$9,068,560,161
30.	2007 effective maintenance and operations rate. Divide line 28 by line 29C and multiply by \$100. (/ \$100)	1.0030
31.	2007 rollback maintenance and operations rate based on 2007 effective M&O rate. Add \$0.04 to line 30. (/ \$100)	1.0430
32.	2007 rollback maintenance and operations rate. Enter the lesser of line 27 or line 31. (/ \$100) (See lines 41 to 44 for additional rate for pollution control expenses)	1.0400
33.	Total 2007 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the school district's budget as M&O expenses Debt also includes contractual payments to other school districts that have incurred debts on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment (EDA) program and/or instructional facilities allotment (IFA) program.	\$31,603,933
34.	Certified 2006 excess debt collections. Enter the amount certified by the collector.	\$0
35.	Adjusted 2007 debt. Subtract line 34 from line 33.	\$31,603,933

2007 Rollback Tax Rate Worksheet

Entity Name: IRVING ISD

Date: 08/21/2007

See pages 13 to 15 of the Texas Comptroller's 2007 Truth-In-Taxation Manual for School Districts for an explanation of the rollback tax rate.

36.	Certified 2007 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
37.	2007 debt adjusted for collections. Divide line 35 by line 36.	\$31,603,933
38.	2007 total taxable value. Equals line 29C.	\$9,068,560,161
39.	2007 debt tax rate. Divide line 37 by line 38 and multiply by \$100. (/\$100)	0.3485
40.	2007 rollback tax rate. Add lines 32 and 39. (/\$100)	1.3885

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, 2007 in Irving ISD Administration Building, Board Room, 2621 W Airport Frwy, 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	\$1.0000/\$100 (Proposed rate for maintenance and operations)				
School Debt Service Tax	\$0.3485/\$100 (Proposed rate to pay bonded indebtedness)				
Approved by Local Voters					
<u>Comparison of Proposed Budget with Last Year's Budget</u>					
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	5.68 % increase				
Debt service	12.08 % increase				
Total expenditures	6.61 % increase				
<u>Total Appraised Value and Total Taxable Value</u> (as calculated under Section 26.04, Tax Code)					
	Preceding Tax Year	Current Tax Year			
Total appraised value* of all property	\$ 10,015,034,670	\$ 10,995,328,750			
Total appraised value* of new property**	\$ 155,595,657	\$ 153,782,448			
Total taxable value*** of all property	\$ 8,777,240,437	\$ 9,694,537,924			
Total taxable value*** of new property**	\$ 154,518,928	\$ 151,421,363			
* "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.					
<u>Bonded Indebtedness</u>					
Total amount of outstanding and unpaid bonded indebtedness* \$406,068,582					
* Outstanding principal.					
<u>Comparison of Proposed Rates with Last Year's Rates</u>					
	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$ 1.3300	\$ 0.3140	* \$ 1.6440	\$ 4,694	\$ 2,901
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 1.0000	\$ 0.3485	* \$ 1.3485	\$ 4,141	\$ 3,717
Proposed Rate	\$ 1.0000	\$ 0.3485	* \$ 1.3485	\$ 4,131	\$ 3,568
* 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.					
<u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u>			<u>Last Year</u>	<u>This Year</u>	
Average Market Value of Residences	\$ 130,768		\$ 136,984		
Average Taxable Value of Residences	\$ 115,768		\$ 121,984		
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.6440		\$ 1.3485		
Taxes Due on Average Residence	\$ 1,903.23		\$ 1,644.95		
Increase (Decrease) in Taxes			\$(258.28)		
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 \$1.3885. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.3885.					
<u>Fund Balances</u>					
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)	\$ 56,456,057				
Interest & Sinking Fund Balance(s)	\$ 11,235,387				

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2007-2008 OFFICIAL BUDGET**

	<u>2005-06</u> Final	<u>2006-07</u> Estimated Actual	<u>2006-07</u> Budget	<u>2007-08</u> Budget	Change In State Funding
PUPIL IN ADA					
REGULAR EDUCATION	27,929.630	28,169.991	28,385.105	27,991.119	(394)
SPECIAL EDUCATION	834.930	705.974	830.749	705.974	(125)
CAREER & TECHNOLOGY	1,082.070	1,086.128	1,082.146	1,265.000	183
TOTAL REFINED ADA	29,846.630	29,962.093	30,298.000	29,962.093	(336)
WADA	40,035	40,405	40,674	40,474	(200)
REGULAR PROGRAM COST					
REGULAR BLOCK GRANT	\$77,895,699	\$85,101,543	\$85,751,402	\$96,485,387	10,733,985
SPECIAL PROGRAM COSTS					
SPECIAL EDUCATION	\$8,978,952	\$8,624,474	\$9,695,038	\$9,864,115	169,077
CAREER & TECHNOLOGY EDUCATION	\$4,074,190	\$4,429,610	\$4,413,370	\$5,886,614	1,473,244
GIFTED & TALENTED	\$492,726	\$536,659	\$536,667	\$613,242	76,575
COMPENSATORY EDUCATION	\$10,696,632	\$12,902,500	\$12,192,438	\$14,911,748	2,719,310
BILINGUAL EDUCATION	\$2,746,381	\$3,179,972	\$2,977,196	\$3,628,389	651,193
NEW FACILITY ALLOTMENT	\$0	\$102,375	\$87,500	\$5,000	(82,500)
TOTAL SPECIAL COSTS	\$26,988,881	\$29,775,590	\$29,902,209	\$34,909,108	5,006,899
TOTAL FOUNDATION COSTS	\$104,884,580	\$114,877,133	\$115,653,611	\$131,394,495	15,740,884
LESS LOCAL SHARE	\$65,306,692	\$67,492,856	\$67,541,390	\$74,018,109	6,476,719
TOTAL TIER I STATE AID	\$39,577,888	\$47,384,277	\$48,112,221	\$57,376,386	9,264,165
OTHER STATE AID:					
OTHER ADJUSTMENTS	(\$4,792)	(\$4,657)	(\$4,490)	(\$4,210)	280
PRIOR YR ADJUSTMENTS TO SOF	(\$234,062)	(\$162,601)			0
TIER II	\$20,309,510	\$23,791,185	\$27,773,291	\$8,607,736	(19,165,555)
TECHNOLOGY	\$817,320	\$806,100	\$908,940	\$898,863	(10,077)
HIGH SCHOOL ALLOTMENT		\$2,144,203	\$2,146,100	\$2,144,203	(1,897)
HB1 ALLOTMENTS	\$4,403,875	\$10,906,438	\$6,470,143	\$38,911,430	32,441,287
TOTAL OTHER STATE AID	\$25,291,851	\$37,480,668	\$37,293,984	\$50,558,022	13,264,038
TOTAL STATE FOUNDATION	\$64,869,739	\$84,864,945	\$85,406,205	\$107,934,408	22,528,203
FOUNDATION REVENUE	\$50,363,539	\$65,770,204	\$68,411,673	\$90,192,114	21,780,441
OLD HB1 ALLOTMENT	\$4,403,875	\$4,444,559	\$4,474,095	\$4,452,192	(21,903)
AVAILABLE SCHOOL FUND	\$9,285,005	\$11,699,879	\$9,465,397	\$10,247,036	781,639
SPECIAL REVENUE FUND-Tech Allotment	\$817,320	\$806,100	\$908,940	\$898,863	(10,077)
SPECIAL REVENUE FUND-High School		\$2,144,203	\$2,146,100	\$2,144,203	(1,897)
SUB TOTAL STATE AID	\$64,869,739	\$84,864,945	\$85,406,205	\$107,934,408	22,528,203
WADA PER PUPIL	\$1,620	\$2,100	\$2,100	\$2,667	567
ADA PER PUPIL	\$2,173	\$2,832	\$2,819	\$3,602	783

**IRVING INDEPENDENT SCHOOL DISTRICT
REVENUE COMPARISON
STATE FOUNDATION PROGRAM
2007-2008 OFFICIAL BUDGET**

	<u>2005-06 Final</u>	<u>2006-07 Estimated Actual</u>	<u>2006-07 Budget</u>	<u>2007-08 Budget</u>	<u>Change in State Funding</u>
PRIOR YR ADJUSTMENTS TO SOF					
INSTRUCTIONAL FACILITIES ALLOTMENT	\$1,699,799	\$1,566,367	\$1,615,264	\$1,008,363	(606,901)
EXISTING DEBT ALLOTMENT (EDA)	<u>\$6,726,659</u>	<u>\$6,296,902</u>	<u>\$6,461,408</u>	<u>\$5,018,190</u>	<u>(1,443,218)</u>
TOTAL TIER III STATE AID	<u>\$8,426,458</u>	<u>\$7,863,269</u>	<u>\$8,076,672</u>	<u>\$6,026,553</u>	<u>(2,050,119)</u>
GRAND TOTAL STATE AID	\$73,296,197	\$92,728,214	\$93,482,877	\$113,960,961	\$20,478,084

District Name: Irving ISD
 County-District No.: 057-912
 Run Date: 11-Jul-07

HB 1
 Release 7
 7/6/2007

Summary of Finances
 2007-08 School Year

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	29,962.093
Special Education FTE	705.974
Career & Technology FTE	1,265.000
Regular Program ADA	27,991.119
CPTD Property Value	8,606,756,853
Adjusted CPTD Property Value	8,606,756,853
Unadjusted Cost of Education Index	1.14
Adjusted Cost of Education Index	0.00
Total M&O Tax Collections	92,754,369

Program Intent Code

11	Regular Block Grant	96,485,387
23	Regular Special Education Block Grant	7,376,088
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	2,467,324
23	Residential Care & Treatment Allotment	187,213
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	(166,510)
22	Career & Technology Block Grant	5,886,614
21	Gifted & Talented Block Grant	619,676
	Less: Charge for Dist. Share of AP Tests	(6,434)
24/30	Compensatory Education Block Grant	16,213,654
24/30	Compensatory Ed Pregnant Allotment	44,278
	Less: Charge for Share of TEC 42.152 Projects	(1,346,184)
25	Bilingual Education Block Grant	3,628,389
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	5,000
99	Transportation	0
	Total Cost of Tier I	131,394,495
	LESS: Local Share	74,018,109
	Tier I State Aid	57,376,386
	Tier II State Aid for First Level @ \$36.45	8,607,736
	Tier II State Aid for Second Level @ \$46.94	0
	Tier II State Aid for Third Level @ \$36.45	0
	Total Tier II State Aid	8,607,736
	Continuation of \$110 per WADA Allotment:	4,452,192
	If district is Budget Balanced or Chapter 41:	
	Less: Gain Resulting From Amendment to	
	Article VII, Section 5 of the Texas Constitution	0
	Net \$110 per WADA Allotment	4,452,192

**Summary of Finances, Cont'd
2007-08 School Year**

Existing Debt Allotment	5,018,190
Instructional Facilities Allotment (IFA)	1,008,363
 Technology Allotment	 898,863
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	34,906,529
Salary Allotment (\$2,500 x # Teachers, etc) (Sec 42.2516(b)(2))	5,957,500
High School Allotment (\$275 x Gr 9-12 ADA) (Sec 42.2516(b)(3))	2,144,203
Penalty for Setting M&O Rate Less Than Compressed Rate	(0)
Reduction for "Excess" Revenue	0
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	740,500
 Other Programs	
"New" Salary Transition Entitlement	0
Hold Harmless Additional State Aid	0
Additional State Aid for Employee Benefits	0
Transfer Payment to TX School for the Deaf	(4,210)
Transfer Payment to TX School for the Blind	0
Educator Salary Increase	956,412
Total Other Programs	<u>952,202</u>

TOTAL STATE AID - ALL FUNDS 113,960,961

Fund / Revenue Code

199 / 5811
199 / 5812
199 / 5812

Recap of State Aid By Funding Source:

Available School Fund	10,247,036
\$110 per WADA	4,452,192
Foundation School Fund (FSF) - See Recap Below	90,192,114
Total State Aid - Fund 199	<u>104,891,342</u>

411 / 5829

TIF Fund (Technology Allotment)	898,863
Total State Aid - Fund 411	<u>898,863</u>

429

High School Allotment - Fund 429	<u>2,144,203</u>
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(may be 423 thru 428 rolled up to 429 in PEIMS)

599
599

Chapter 46 Existing Debt Allotment	5,018,190
Chapter 46 Instructional Facilities Allotment	1,008,363
Total State Aid - Fund 599	<u>6,026,553</u>

TOTAL STATE AID - ALL FUNDS 113,960,961

Recap of FSF Funding Source:

Tier I State Aid	57,376,386
Total Tier II State Aid	8,607,736
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	34,906,529
Less: High School Allotment (separate fund code)	(2,144,203)
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	740,500
Rider 86 Allotment (\$23.63 per WADA)	956,412
Total Other Programs	(4,210)
Penalty for Setting M&O Rate Less Than Compressed Rate	(0)
Reduction for "Excess" Revenue	0
Less: Available School Fund	<u>(10,247,036)</u>
	<u>90,192,115</u>

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

M&O Revenue From State (not including Fund 599)	107,934,408
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	92,247,826
M&O Revenue From Local Taxes (for first \$.04 above compressed rate; no recapture)	0
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.04)	0
2007-08 TOTAL STATE/LOCAL M&O REVENUE	200,182,234

Comparison of HB 1 State Aid to Hold Harmless Base:

Hold Harmless Base Revenue (the "greater of" amount)	189,586,341
Less: Net Gain (@ \$1.50) From Chapter 41 Partnership	0
Salary Allotment	5,957,500
High School Allotment	2,144,203
Total Base Revenue	197,688,044
Staff Allotment	740,500
Total Revenue for HB 1 Comparison	198,428,544
M&O Revenue From State (up to compressed rate) From Cell F147	107,934,408
Less: NIFA Allotment	(5,000)
Less: Technology Allotment	(898,863)
Less: Levels 2 & 3 of Tier II	0
Add Back: TSD & TSB Charges	4,210
Add Back: Penalty for Setting M&O Tax Rate Below Compressed Rate	0
M&O Revenue From Local Taxes (up to compressed rate and net of recapture)	92,247,826
Total Revenue	199,282,581

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

This District's Cost per WADA:

State's Share of Tier I	57,376,386
Tier II Aid (including Level 2)	8,607,736
Total Taxes Collected (including taxes collected on the \$.04 above the compressed rate)	92,247,826
Total Revenue	158,231,948
WADA	40,474
COST PER WADA	3,909

Number of WADA District Allowed to Sell:

Portion of State Aid Paid From Foundation Fund	94,644,306
Cost per WADA	3,909
WADA DISTRICT CAN SELL	24,208.9773

STAFFING SUMMARY 2007-2008

The following is a summary of central support and campus 2007-2008 staffing as compared to staffing in 2006-2007. The cost for this staffing is included in the Budget.

CENTRAL SUPPORT SUMMARY

Administrators	0
Professional Support	0
Paraprofessionals	0
Classified	0

CAMPUS SUMMARY

	<u>REGULAR</u>	<u>COMP ED</u>	<u>FEDERAL</u>
Administrators	<i>No Change</i>	<i>No Change</i>	<i>Not Applicable</i>
Professional Support	+1	<i>No Change</i>	<i>Not Applicable</i>
Classroom Teachers	+49 *	+7	<i>Not Applicable</i>
Special Education Professionals	-15	<i>Not Applicable</i>	0
Paraprofessionals	-3.2	-1	<i>Not Applicable</i>
Special Education Paraprofessionals	-6	<i>Not Applicable</i>	-2

Campus Staffing - Explanatory Information

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

* Reduced to 25 in Final Budget

Administrators:

	EC	EL	MS	HS	SP	Total
06-07	3	59	24	23	3	112
07-08	3	59	24	23	3	112
Difference	0	0	0	0	0	0
CE 06-07	0	0	0	0	2	2
CE 07-08	0	0	0	0	2	2
Difference	0	0	0	0	0	0

Notes: - Includes principals and vice/assistant principals.

Professional Support:

	EC	EL	MS	HS	SP	Total
06-07	6	91	40	59	5.6	201.6
07-08	6	92	40	59	5.6	202.6
Difference	0	+1	0	0	0	+1
CE 06-07	3	19	0	0	5	27
CE 07-08	3	19	0	0	5	27
Difference	0	0	0	0	0	0

Notes: - Includes counselors, librarians, nurses, instructional technology specialists, athletic coordinators, athletic trainers, etc.
Includes addition of one Administrative Intern

Classroom Teachers:

	EC	EL	MS	HS	SP	Total
06-07	46	820	329	391	36	1622
07-08	47	835	350	402	37	1671
Difference	+1	+15	+21	+11	+1	49
CE 06-07	0	0	43	55	17	115
CE 07-08	0	0	50	55	17	122
Difference	0	0	+7	0	0	+7

Notes: - This includes all classroom teachers except for special education
- Teacher units are based on projected student growth
- Includes 9 additional middle school teachers based on adjusted formula
- Includes 9 additional Career & Technology teachers based on need
- Includes 20 ARI-AMI elementary teachers (Removed in Final Budget)
- Includes 4 ARI-AMI middle school teachers (Removed in Final Budget)
- Includes 2 Math teachers for de Zavala
- Includes 1 teacher at each level for contingency purposes

Special Education Professionals:

	EC	EL	MS	HS	SP	Total
06-07	14.4	125.8	57.2	33.9	14.5	245.8
07-08	13.4	110.8	56.2	35.4	15	230.8
Difference	-1	-15	-1	+1.5	+5	-15
Fed 06-07	0	12	18	17	2	49
Fed 07-08	0	12	18	17	2	49
Difference	0	0	0	0	0	0

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

Paraprofessionals:

	EC	EL	MS	HS	SP	Total
06-07	60	162.1	50.8	72.2	10.5	355.6
07-08	59	163.1	47.8	72	10.5	352.4
Difference	-1	+1	-3	-2	0	-3.2
CE 06-07	0	0	0	5	12.5	17.5
CE 07-08	0	0	0	4	12.5	16.5
Difference	0	0	0	-1	0	-1

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

Special Education Paraprofessionals:

	EC	EL	MS	HS	SP	Total
06-07	12	82	32	26	3	155
07-08	12	78	32	23	4	149
Difference	0	-4	0	-3	+1	-6
Fed 06-07	7	23	9	13	7	59
Fed 07-08	5	23	9	13	7	57
Difference	-2	0	0	0	0	-2

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

**STAFFING AND SUPPLEMENTAL DUTY PAY RECOMMENDATIONS 2007-2008
INCLUDED IN BUDGET**

LOCAL FUNDS	POSITION	UNITS	FUNDING SOURCE	ESTIMATED COST (INCLUDES BENEFITS)	ESTIMATED OTHER FUNDS COST	ESTIMATED LOCAL COST
STAFFING - NEW PERSONNEL UNIT REQUESTS - TEACHING & LEARNING						
Elementary	Vietnamese - Bilingual Teachers to be used district wide	2.0	Local	\$97,880	\$0	\$97,880
Middle	General Aide: 1 per MS campus @ \$17,000 each	7.0	Local	\$119,000	\$0	\$119,000
High	Instructional Specialist for UBCL	1.0	Local (SCE)	\$60,000	\$0	\$60,000
	Reading Teacher for RAC	1.0	Local	\$50,000	\$0	\$50,000
Central	New Teacher Liaisons (\$21,000 per liaison)	4.0	Local	\$84,000	\$0	\$84,000
	BILL/ESL/SPED/SEC	4.0	Local	\$84,000	\$0	\$84,000
	Assessment Clerk	1.0	Local	\$21,045		\$21,045
	Program Evaluation Specialist \$71,000 [\$35,500 (L), \$35,500 (F)] See also under Federal Funds	0.5	Local - possibly split local federal funds	\$71,000		\$35,500
	Sub-total 1	16.5		\$502,925		\$467,425
STAFFING- NEW PERSONNEL UNIT REQUESTS - PERSONNEL & ADMINISTRATION						
	Personnel Department Reorganization	1.0	Local	\$39,875		\$39,875
	Sub-total 2	1.0		\$39,875		\$39,875
STAFFING- NEW PERSONNEL UNIT REQUESTS - SUPPORT SERVICES						
Security & Operations	Auxiliary Officer	30.0	Local	\$456,186		\$456,186
	Security Manager	1.0	Local	\$60,000		\$60,000
Facility Services	Irrigation & Chemical Application Lead	1.0	Local	\$40,296		\$40,296
	Sub-total 3	32.0		\$556,482		\$556,482
STAFFING- NEW PERSONNEL UNIT REQUESTS - BUSINESS & FINANCE						
Business & Finance and Personnel & Administration	Crystal Report Writer/MUNIS Analyst	1.0	Local	\$60,400		\$60,400
Business & Finance	TRS Payroll Accountant	1.0	Local	\$50,200		\$50,200
	Accounts Payable Clerk, part-time. No additional cost to district.	0.5	Local	\$0		\$0
	Sub-total 4	2.5		\$110,600		\$110,600
LOCAL FUNDS GRAND TOTAL		52.0		\$1,209,882		\$1,174,382

**STAFFING AND SUPPLEMENTAL DUTY PAY RECOMMENDATIONS 2007-2008
INCLUDED IN BUDGET**

FEDERAL /OTHER FUNDS						
STAFFING- NEW PERSONNEL UNIT REQUESTS - TEACHING & LEARNING						
FEDERAL FUNDS	MS LDP Teacher used district-wide but housed at Austin MS	1.0	Title III	\$52,000	\$52,000	\$0
	Coordinator for BIL/ESL/Special Services	1.0	50% IDEA-B, 50% Title III	\$68,326	\$68,326	\$0
	Middle School Science Coordinator	1.0	Title II-A	\$69,090	\$69,090	\$0
	Parent Involvement Coordinator	1.0	Title I, Title III	\$68,236	\$68,236	\$0
	Parent Involvement Paraprofessionals - Special Services (1 per cluster)	3.0	Title I and Title IV	\$81,594	\$81,594	\$0
	Program Evaluation Specialist \$71,000 [\$35,500 (L), \$35,500 (F)] See also under Local Funds	0.5	Local - possibly split local federal funds		\$35,500	\$0
	Total Federal Funds	7.0		\$339,246	\$374,746	\$0
GRANT FUNDS	Grant Services Coordinator	1.0	Federal/ Grant (dependent upon receiving grant funds)	\$68,326	\$68,326	\$0
	Total Grant Funds	1.0		\$68,326	\$68,326	
SPECIAL EDUCATION FUNDS	Vision Teacher - Special Education	1.0	IDEA-B	\$51,360	\$51,360	\$0
	Total Special Education Funds	1.0		\$51,360	\$51,360	\$0
STATE COMP ED FUNDS	Social Worker for Pregnancy Related Services	1.0	SCE from HS discretionary amount	\$57,000	\$57,000	\$0
	Advanced Academics Coordinator/LOTE - Special Services	1.0	HS Allotment	\$67,243	\$67,243	\$0
	Total State Comp Ed Funds	1.0		\$124,243	\$124,243	\$0

**STAFFING AND SUPPLEMENTAL DUTY PAY RECOMMENDATIONS 2007-2008
INCLUDED IN BUDGET**

STAFFING- NEW PERSONNEL UNIT REQUESTS - SUPPORT SERVICES						
FOOD SERVICE FUNDS	Food Service Buyer	1.0	Food Service	\$54,000	\$54,000	\$0
	Inventory Clerk	1.0	Food Service	\$16,000	\$16,000	\$0
	Total Food Service Funds	2.0		\$70,000	\$70,000	\$0
	OTHER FUNDS GRAND TOTAL	12.0		\$653,175	\$688,675	\$0
LOCAL FUNDS						
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES - TEACHING & LEARNING						
Secondary	Retention/Staff Development Stipend for Secondary Math Teachers (\$1500 for 2-5 years; \$3000 for 6+ years)		HS Allotment? Local	\$196,500		\$196,500
	Credit by Exam Test Proctor: increase from \$15 to \$20/hour for \$600 annually		Local	\$600		\$600
	DestiNation ImagiNation Stipend: \$350 per Team Manager	10.0	Local	\$3,500		\$3,500
	CTE Organization Sponsor Stipend: \$350/8 sponsors = state and national bonus		CTE Funds	\$10,500		\$10,500
	Sub-total 1			\$211,100		\$211,100
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES - PERSONNEL & ADMINISTRATION						
District-Wide	Grow Your Own Stipend - Implementation of Phase II. See documentation		Local	\$42,000		\$42,000
	Spanish Oral Proficiency Stipend - See documentation (\$500/person)	300.0	Local	\$150,000		\$150,000
	Sub-total 2			\$192,000		\$192,000
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS OR CHANGES - SUPPORT SERVICES						
Athletics	Supplements to Salary for Athletic Assignments	300.0	Local	\$100,000		\$100,000
	Supplements to Salary for Athletic Assignments \$2500 for softball coaches, \$4500 for baseball coaches	300.0	Local	\$21,000		\$21,000
	Sub-total 3			\$121,000		\$121,000
	LOCAL FUNDS GRAND TOTAL			\$524,100		\$524,100

**STAFFING AND SUPPLEMENTAL DUTY PAY RECOMMENDATIONS 2007-2008
INCLUDED IN BUDGET**

OTHER FUNDS						
NEW SUPPLEMENTAL DUTY/STIPEND PAY REQUESTS - SUPPORT SERVICES						
FOOD SERVICE FUNDS	Cafeteria Manager - Education Stipend: \$1000 for Associates Degree, \$2000 for Bachelors Degree		Food Service Funds	\$5,000	\$5,000	\$0
OTHER FUNDS GRAND TOTAL				\$5,000	\$5,000	\$0
LOCAL						
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS - PERSONNEL & ADMINISTRATION						
Health Services	Adoption of new job description "Clinic Assistant" - LVN preferred with appropriate salary increase	2.0	Local	\$11,543		\$11,543
District-Wide	Nurses, Instructional Specialists, Instructional Technology Specialists, Librarians, Occupational Therapists, Speech Language Pathologists, Licensed Specialists, in-school Psychology. See documentation.		Local or other	\$90,330		\$90,330
	Paraprofessionals - See TASB Employee Compensation Study (\$473,640 over 2 years)		Local	\$236,825		\$236,825
LOCAL FUNDS GRAND TOTAL				\$338,698		\$338,698
OTHER FUNDS						
CHANGES IN SALARY AND/OR FUNDING SOURCE REQUESTS - SUPPORT SERVICES						
Food Service	Food Service Manager Trainee proposed rate @ \$12/hour		Food Service Funds	\$100,000	\$100,000	\$0
	Food Service Technicians & Assistants paid lunch period		Food Service Funds	\$250,000	\$250,000	\$0
	Food Service Temporary/Substitute Employees proposed \$10/hour		Food Service Funds	\$5,000	\$5,000	\$0
OTHER FUNDS GRAND TOTAL				\$355,000	\$355,000	\$0
GRAND TOTAL REQUESTS				\$3,085,855	\$1,048,675	\$2,037,180



STAFFING & SUPPLEMENTAL DUTY PAY EXPLANATION OF RECOMMENDATIONS FOR 2007-2008

This document provides a brief explanation of each recommendation found in the previous chart titled *Staffing and Supplemental Duty Pay Recommendations 2007-2008*.

New Personnel Unit Requests – Local Funds

If the Board allows a New Personnel Unit Request to go forward to the Second Budget Draft, Administration recommends posting the vacancy notice effective May 22, 2007 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.

- **Vietnamese Bilingual Teachers (2)** will meet the needs of the District's growing Vietnamese student population. These are District-wide positions, and the teachers go to the students' campuses to meet their needs.
- **General Aides for Middle Schools (7)** will restore the reduction in middle school office staff several years ago when in a budget crisis. In order to efficiently meet the needs of parents and visitors, without borrowing from instructional staff, each middle school needs an additional paraprofessional in the office area.
- **Instructional Specialist for Union Bower (1)** will allow the Union Bower Assistant Principal to spend half of his time with the Rattaree Program in 07-08, and allow Union Bower to meet important instructional needs. Rattaree has been the responsibility of the Academy, but that was neither effective nor efficient. Funding will be from Compensatory Education money.
- **Reading Teacher (1)** for the Reassignment Center will incorporate more academic instruction for students assigned to that disciplinary campus. This teacher will work with small groups and individuals with their assignments, as well as reinforce basic reading skills.
- **New Teacher Liaisons (4)** will be additional units to the existing program that is proving vital to the success of first and second year teachers. Liaisons are not employees of the District, but are contracted for their services.
- **Assessment Clerk (1)** will provide additional clerical support to the Department of Planning, Evaluation, and Research. This clerk will assist in the distribution and collection of standardized testing materials, such as TAKS.
- **Program Evaluation Specialist (1)** is a restoration of a budget cut in 2002-2003. This person will evaluate the effectiveness of the various programs in the

- District. Half of the salary will be paid with Local funds, and the other half with Federal funds.
- **Personnel Department Reorganization (1)** will improve the efficiency and effectiveness of the Personnel Department with the retirement of Myra Klinksiek, Director of Personnel Administrative Services, in December 2007. The proposal is to eliminate her position and the Coordinator of Recruiting and Paraprofessional Personnel, and replace those two positions with three new positions: Coordinator of Elementary Staffing & Recruiting, Coordinator of Secondary Staffing & Recruiting, and Coordinator of Substitutes and Paraprofessionals. This plan will provide better services to campuses and strengthen the District's recruiting efforts, not to mention a better distribution of duties. This is to be effective July 1, 2007 for adequate training and transition time.
- **Auxiliary Officers (30)** are part of the Safety and Security recommendations to place security personnel in the secondary hallways. This will allow for better monitoring of activities in school hallways, exits, etc.
- **Security Manager (1)** will supervise the Auxiliary Officers.
- **Irrigation & Chemical Application Lead (1)** will be responsible for all the services currently contracted out to a private company in terms of repairing irrigation systems and applying chemicals to green areas.
- **MUNIS Analyst, Report Writer, & Trainer (1)** will be responsible to assist district-level departments with the implementation of the financial/HR software program, MUNIS. This includes writing complex reports, analyzing data, troubleshooting the software, training new employees, etc. This person will also be available to campuses for individual and group training on MUNIS issues.
- **TRS Payroll Accountant (1)** will meet the needs of the new reporting system (TRAQS) in regards to TRS issues. Accuracy is critical, and one person needs to be responsible for collecting, reporting, and correcting this information.
- **Accounts Payable Clerk (.5)** will replace temporary help currently budgeted. There are no additional dollars impacting the local budget on this item.

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

If the Board allows a New Personnel Unit Request to go forward to the Second Budget Draft, Administration recommends posting the vacancy notice effective May 22, 2007 and selecting the best qualified applicant for the position as soon as possible. Quality applicants for these positions will likely not be available if the process is delayed. The units listed below come from funds other than local, so there is no local budget impact. They are listed as FYI items only.

- **Middle School Language Development Program Teacher (1)** will assist middle school students who are new to the country, do not speak any English, and have gaps in their schooling. Currently, there are two LDP teachers at the high school level. This teacher will be housed at Austin MS, but will serve all middle school students. Funded by Title III.

- **Coordinator for Bilingual/ESL/Special Services (1)** will coordinate special education programs for students who are also bilingual or English language learners. Funded by IDEA-B and Title III.
- **Middle School Science Coordinator (1)** will provide support specifically to middle school science programs. Funded by Title II-A.
- **Parent Involvement Coordinator (1)** will assist in the implementation of requirements set forth in No Child Left Behind and Board Goals for a more effective parent involvement program. Funded by Title I and Title III.
- **Parent Involvement Paraprofessionals (3)** will work directly with parents on District campuses to meet the needs of NCLB and Board Goals. They will be assigned one per cluster. Funded by Title I and Title IV.
- **Program Evaluation Specialist (1)**. See description above. Split funded between local and Federal Funds.
- **Grant Services Coordinator (1)** will assist in the monitoring, evaluation, and reporting on competitive grants awarded the District. Funded by Federal or grants.
- **Vision Teacher (1)** will replace a current contracted worker to assist with appropriate services for visually impaired students. Funded by IDEA-B.
- **Social Worker for Pregnancy Related Services (1)** will perform casework services and coordinate social and health care services for pregnant students. Funded by HS Allotment.
- **Food Service Buyer (1)** will oversee the extensive purchasing function for increased efficiency and oversight. Funded by Food Service.
- **Inventory Clerk (1)** will serve as a pilot position at Irving High School, with the function to oversee the day to day operation of the kitchen storage areas and recordkeeping. Funded by Food Service.

New Supplemental Duty/Stipend Requests – Local Funds

If the Board allows a New Supplemental Duty/Stipend Request to go forward to the Second Budget Draft, Administration will include these items in the 2007-2008 Salary, Supplemental Duty and Stipend Schedule book, which will be formally approved at a later Board meeting.

- **Secondary Math Stipend** will pay teachers with 2-5 years experience an annual stipend of \$1500, and teachers with 6+ years will be paid \$3000 annually. This stipend is expected to have the effect of retaining the highly trained and experienced math teachers in the District. Funding from HS Allotment will be explored as an alternative.
- **Credit by Exam Proctor Pay** will increase from \$15 to \$20 per hour. This is expected to attract more quality individuals to this service.
- **Destination Imagination Stipend** will be \$350 for each team manager. This duty takes a considerable amount of time beyond the typical school hours.
- **CTE Organization Sponsor Stipend** will be \$350 to align with UIL sponsor stipends.

- **Grow Your Own Stipend** will fully implement a plan previously approved by the Board of Trustees. Irving ISD graduates who are employed with Irving ISD in a critical needs teaching area will receive a one-time stipend of \$4000, paid in two installments during their first two years of teaching.
- **Spanish Oral Proficiency Stipend** will pay any IISD employee (other than Maintenance, Operations, and Food Service employees) an annual stipend of \$500, if they pass the TOPT with a score of 4 or better. This is compensation for a needed skill, which often requires job duties not necessarily reflected on their job description.
- **Supplements for Athletic Assignments** are adjusted to be more competitive with area districts.
- **Supplements for Athletic Assignments for Baseball & Softball Coaches** are compensation for routine maintenance of athletic fields. Baseball: \$4500; Softball: \$2500.
- **New Job Description of a Clinic Assistant** with LVN preferred listed, as well as an increase in salary for LVN qualified assistants.
- **Salary Adjustments** for Nurses, Instructional Specialists, Instructional Technology Specialists, Librarians, Speech Language Pathologists, Licensed Specialists in School Psychology to match the daily rate on the Teacher Salary Schedule at a minimum. Occupational Therapists will receive a \$1000 across the board pay increase. This is due to the Daily Rate Study requested by the Board of Trustees and reported back earlier this year.
- **Paraprofessional Salary Adjustments** as recommended by the TASB Salary Study, to be implemented over a two year period.

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

If the Board allows a New Supplemental Duty/Stipend Request to go forward to the Second Budget Draft, Administration will include these items in the 2007-2008 Supplemental Duty and Stipend Schedule book, which will be formally approved at a later Board meeting.

- **Education Stipend for Cafeteria Manager** will award an annual stipend of \$1000 for an Associate's Degree, and \$2000 for a Bachelor's Degree. Funded by Food Service.
- **Food Service Manager Trainee** will be paid \$12 per hour to fairly compensate for their additional training. Funded by Food Service.
- **Food Service Technicians & Assistants Paid Lunch Period** will compensate campus Food Service personnel who must eat lunch on site and rarely have a "duty free" lunch period. This will improve FLSA compliance. Funded by Food Service.
- **Food Service Temporary/Substitutes** pay will increase to \$10.00 per hour. Funded by Food Service.

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-2008 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
701 Superintendent	EDMS Software License	\$ 14,220		14,220
	District Records Manager	2,500		2,500
				<u>16,720</u>
731 Indirect Costs	Increase JJAEP	\$ 15,000		15,000
				<u>15,000</u>
857 Health & PE	Required School Health Guide Books	\$ 21,311		21,311
				<u>21,311</u>
871 Special Services	Establish Local Budget	\$ 1,500		1,500
				<u>1,500</u>
880 Special Services	Increase HIPPIY Program	\$ 3,500		3,500
				<u>3,500</u>
882 Gifted & Talented	Pre & AP Implementation (HS Allot \$25,000)	\$ 71,500	(25,000)	46,500
				<u>46,500</u>
885 Secondary T & L	Annual Replacement Graphing Calculators (Bond)	\$ 22,500	(22,500)	0
				<u>0</u>
892 Athletics	Shared Expense for Natatorium (Bond)	\$ 14,000	(14,000)	0
	General Supplies	74,904	(24,904)	50,000
	Uniforms (Bond)	23,800	(23,800)	0
	Transportation Cost Increase	57,720		57,720
				<u>107,720</u>
893 Elementary T & L	Pre-Kindergarten Lunches	\$ 20,000		20,000
	Cover AMI/ARI Grant Cuts	475,000		475,000
	K-5 Instructional and Curriculum Support	12,000		12,000
				<u>507,000</u>
896 Learning Resources	Thompson Gale Databases	\$ 8,000		8,000
	Textbooks Not Covered State Contract (Bond)	30,000	(30,000)	0
	Textbook Labels and Custodian Training	3,000	(1,000)	2,000
				<u>10,000</u>

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-2008 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	Purchase Instruments (Bond \$60,000)	\$ 90,000	(90,000)	0
	Maintenance and Repair Instruments	43,670	(3,670)	40,000
	Purchase Fine Arts Music (Bond \$30,000)	40,000	(40,000)	0
	Purchase Fine Arts Supplies	10,000	(2,000)	8,000
				48,000
898 Staff Development	On-Line Prof Develop (Bond \$20,000)	\$ 35,000	(35,000)	0
	CourseWhere Subscription Renewal	9,200		9,200
	CourseWhere Software Maintenance Contract	9,162		9,162
				18,362
908 Data & Network Svcs	Dedicated Circuit to D2SC	\$ 21,373		21,373
	E-Mail Backup and Discovery (Bond)	197,280	(197,280)	0
	Ethernet Wide Area Network	377,568		377,568
	Bandwidth for Internet Access (E-Rate Approved)	64,680	(34,680)	30,000
	Pentamation Programming & Maintenance	40,430	(40,430)	0
	Off-Site Pentamation Disaster Recovery	45,942		45,942
	Internet Filter	150,000		150,000
				624,883
909 Human Resources	Attorney Fees Regarding Immigration Issues	\$ 5,000		5,000
	Supply Increase Due to Increased Staff	2,500		2,500
	Region X Service Package Increase	5,811		5,811
	One New UTA Intern & Increase Reimb Amount	8,000		8,000
				21,311
911 Planning & Research	Finalize Items in D2SC	\$ 12,000		12,000
	Precode PLAN Labels	1,200		1,200
				13,200
914 Facilities Services	Supplies for School Auxiliary Officers	\$ 5,000		5,000
	Radios for School Auxiliary Officers (Bond)	15,000	(15,000)	0
	Uniforms for School Auxiliary Officers (Bond)	13,500	(13,500)	0
	Increased Fuel Costs for Security	3,000		3,000
	Certification Training for Asbestos LEA Person	20,000	(5,000)	15,000
	Towel, Soap, & Coreless Dispensers (Bond)	15,718	(15,718)	0
	Forklift Maintenance & Repair	3,000	(3,000)	0
	Fire Sprinkler Maintenance & Repair	15,000		15,000
	Playground Maintenance & Repair	25,000	(25,000)	0
	Athletic Fields Fertilization/Weed Annual Contract	10,000	(10,000)	0
	Campus Visitor I.D. System Annual Contract	16,530		16,530
				54,530

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-2008 Budget Enhancements**

<u>Department</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
<u>919 Energy Management</u>	<u>Energy Use Reduction Incentive</u>	<u>\$ 12,000</u>	<u>(12,000)</u>	<u>0</u>
	<u>Repairs - Keyless Entry, Motion, CCTV Systems</u>	<u>35,000</u>	<u>(15,000)</u>	<u>20,000</u>
				<u>20,000</u>
<u>922 Public Informtion</u>	<u>Employee Service Awards Banquet Increase</u>	<u>\$ 900</u>		<u>900</u>
	<u>Retiree Awards Banquet Increase</u>	<u>750</u>		<u>750</u>
	<u>Postage Increase</u>	<u>400</u>		<u>400</u>
				<u>2,050</u>
<u>926 Transportation</u>	<u>Dallas County Schools Transportation Increase</u>	<u>\$ 189,856</u>		<u>189,856</u>
	<u>Shared Cost-New Busses with DCS (Bond)</u>	<u>254,287</u>	<u>(254,287)</u>	<u>0</u>
				<u>189,856</u>
	<u>Total Department Enhancements</u>	<u>\$2,674,212</u>	<u>\$ (952,769)</u>	<u>\$1,721,443</u>

<u>Campus</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
<u>002 Irving HS</u>	<u>JROTC Standard Increase</u>	<u>7,500</u>		<u>7,500</u>
	<u>Create Drill Team Uniform Standard</u>	<u>2,500</u>		<u>2,500</u>
				<u>10,000</u>
<u>003 MacArthur HS</u>	<u>Increase Security (In M&O Budget-Not Campus)</u>	<u>\$ 5,000</u>	<u>(5,000)</u>	<u>0</u>
	<u>JROTC Standard Increase</u>	<u>7,500</u>		<u>7,500</u>
	<u>Create Drill Team Uniform Standard</u>	<u>2,500</u>		<u>2,500</u>
				<u>10,000</u>
<u>004 Nimitz HS</u>	<u>JROTC Standard Increase</u>	<u>7,500</u>		<u>7,500</u>
	<u>Create Drill Team Uniform Standard</u>	<u>2,500</u>		<u>2,500</u>
				<u>10,000</u>
<u>006 Academy of Irving ISD</u>	<u>Field Trip-Incr. Transportation Costs (See Below)</u>	<u>\$ 10,000</u>	<u>(10,000)</u>	<u>0</u>
	<u>Career Opportunities on Location (SCE Discretionary)</u>	<u>14,000</u>	<u>(14,000)</u>	<u>0</u>
				<u>0</u>

<u>Campus</u>	<u>Enhancement Description</u>	<u>Amount Requested</u>	<u>Admin Cut/Add</u>	<u>Total Approved</u>
044 Lamar MS	TAKS Tutoring Program	\$ 5,000		5,000 <u>5,000</u>
All Elem, MS, Academy	Required Field Trips (\$2 Per Pupil Increase)	\$ 47,656		47,656
All Elem, MS, HS	Postage Increase (\$1 Per Pupil Increase)	33,128		33,128 <u>80,784</u>
	Total Campus Enhancements	\$ 144,784	\$ (29,000)	\$115,784
	Total Departments & Campus Enhancements	\$ 2,818,996	\$ (981,769)	\$ 1,837,227
Total Bond Expenditures for 2007-08 Enhancements		\$ 696,085		

**Campus Special Projects
2007-2008 Budget**

Campus	Special Project Description	Amount Requested	Adm. Cut/Add	Total Approved
003 MacArthur HS	Banner/Vinal System	5,000	(5,000)	\$0
	Merchandising & Display Case (CTE)	2,500	(2,500)	0
	Library Chairs	2,400	(2,400)	0
	Lab Chairs (Bond)	3,101	(3,101)	0
	Update Intelligent System Suite	8,004	(8,004)	0
	Wacom Drawing Tablets	2,000		2,000
	DVD's from Bill Nye Series	2,780		2,780
	Intelligent Lights & Moving Head Fixtures	15,942	(15,942)	0
	Ultima 65 School Laminator (Bond)	2,064	(2,064)	0
	Two Editing Stations	5,600	(5,600)	0
	Field Uniforms and Costumes	30,360	(30,360)	0
	Welding Equipment (Fire Marshal Issues)	3,250	(3,250)	0
	Change Building Sign	5,220	(5,220)	0
New Marquee	15,000	(15,000)	0	
				\$4,780
005 Union Bower CL	New Clocks & Intercom System (Bond)	\$15,000	(15,000)	\$0
	Outside Marquee	13,500	(13,500)	0
				\$0
009 Reassignment Ctr.	New Reading Classroom (Bond)	\$2,792	(2,792)	\$0
				\$0
042 Crockett MS	Furniture for Hands on Math (Bond)	\$20,000	(20,000)	\$0
	600 Series Smart Boards (Bond)	14,482	(14,482)	0
				\$0
043 Travis MS	Classroom & Cafeteria Furniture (Bond)	\$16,725	(16,725)	\$0
	(\$6,375 Lab Tables Only)			\$0
044 Lamar MS	150 Desks & Cafeteria Tables (Bond \$10,618)	\$13,171	(13,171)	\$0
				\$0
102 Brown Elem	Mobile Convertible Table Benches (Bond)	\$21,520	(21,520)	\$0
				\$0
103 Britain Elem	Classroom Amplification System	\$36,000	(36,000)	\$0
	Cafeteria Tables (Bond)	25,029	(25,029)	0
				\$0
104 Wheeler EDC	Conference Table & Chairs (Bond)	\$1,900	(1,900)	\$0
				\$0

**Campus Special Projects
2007-2008 Budget**

<u>Campus</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
<u>106 John Haley Elem</u>	<u>Smartboards & Mimio System (Bond)</u>	<u>\$10,366</u>	<u>(10,366)</u>	<u>\$0</u>
				<u>\$0</u>
<u>107 Thomas Haley Elem</u>	<u>Track & Basketball Goals</u>	<u>\$12,200</u>	<u>(12,200)</u>	<u>\$0</u>
	<u>Outdoor Picnic Area</u>	<u>12,016</u>	<u>(12,016)</u>	<u>0</u>
				<u>\$0</u>
<u>118 Elliott Elem</u>	<u>Kidney Shaped Reading Tables (Bond)</u>	<u>\$1,041</u>	<u>(1,041)</u>	<u>\$0</u>
				<u>\$0</u>
	Total Campus Special Projects	<u>\$318,963</u>	<u>(314,183)</u>	<u>\$4,780</u>

**Department Special Projects
2007-2008 Budget**

<u>Department</u>	<u>Special Project Description</u>	<u>Amount Requested</u>	<u>Adm. Cut/Add</u>	<u>Total Approved</u>
880 Bilingual / ESL	New Classrooms (Bond)	\$44,464	(44,464)	\$0
				<u>\$0</u>
885 Secondary T & L	Host Regional Academic Decathlon	\$10,000		\$10,000
	Foreign Lang Labs (Bond \$100,000 IHS, NHS, AHS, Lamar)	211,000	(211,000)	0
	Remove Dangerous Chemicals	24,000		24,000
	HS Science Lab Equipment (Bond)	40,000	(40,000)	0
	HS Books for Math Models Classes (Bond)	2,000	(2,000)	0
	Technical Asst Teams to Address Accountability	30,000		30,000
	Workbooks for Read 180 Enterprise	11,000		11,000
				<u>\$75,000</u>
893 Elementary T & L	K-5 Science Kits (Bond)	\$47,834	(47,834)	\$0
				<u>\$0</u>
894 Campus Operations	HS Cheerleader Uniforms (Bond)	\$76,500	(76,500)	\$0
				<u>\$0</u>
895 Teaching & Learning	Tier 2/Tier 3 Math Intervention (Bond)	\$300,000	(300,000)	\$0
				<u>\$0</u>
896 Learning Resources	Maintenance Contract on Badge Machine	\$40,000		\$40,000
				<u>\$40,000</u>
911 Planning & Research	Items for Interim Assessment Database	\$72,000		\$72,000
	Nonconsumable NRT Material (Bond)	6,000	(6,000)	0
				<u>\$72,000</u>
914 Facilities Services	Grounds Maintenance Equipment (Bond)	\$20,089	(20,089)	\$0
	Security Audit of District Facilities	30,000		30,000
	Warehouse Pallet Rack Column Protectors	3,600	(3,600)	0
	Scanning System for Inventory Control (Bond)	20,485	(20,485)	0
	Step Delivery Van	41,000		41,000
				<u>\$71,000</u>
	Total Department Special Projects	\$1,029,972	(771,972)	\$258,000
				<u>\$258,000</u>
	Total Departments and Campus Special Projects Approved			<u>\$262,780</u>

Total Bond Expenditures for 2007-08 Special Projects

\$791,660

Other Information

IRVING INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS REVENUES ¹
 LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Federal sources:										
Federal grants	\$ 185,455	\$ 171,048	\$ 537,598	\$ 809,207	\$ 572,390	\$ 8,186,254	\$ 11,298,230	\$ 14,241,524	\$ 17,290,408	\$ 18,513,271
Food service	7,773,105	8,524,157	9,586,972	11,234,393	11,878,852	6,649,977	7,505,425	8,062,369	8,833,357	9,837,963
Capital projects	-	-	-	352,926	58,835	-	-	-	-	-
Total federal sources	7,958,560	8,695,205	10,104,570	12,396,526	12,509,877	14,816,231	18,801,655	22,303,893	28,123,765	28,351,234
State sources:										
State grants and other	35,212,055	39,877,827	38,589,073	45,550,807	48,795,992	58,053,440	65,041,434	65,901,252	69,877,065	77,336,957
Public education capital outlay	-	-	-	-	-	-	-	-	-	-
Food service	3,358,858	2,262,862	2,726,372	3,312,982	4,337,275	104,271	109,717	105,897	101,329	104,521
Debt service	-	-	682,260	4,116,978	4,391,562	4,195,529	4,798,323	5,931,418	6,777,084	6,426,457
Total state sources	38,570,913	42,140,689	41,977,705	52,980,567	57,524,829	60,353,240	69,949,474	71,938,567	76,755,478	85,867,935
Local sources:										
Local and intermediate sources	85,018,895	89,767,483	100,004,638	108,879,828	114,096,255	118,628,634	115,689,544	115,104,227	119,114,539	125,880,509
Food service	2,694,139	2,590,927	2,474,277	2,563,069	2,371,448	2,744,444	3,023,447	2,868,595	3,088,575	3,223,491
Debt service	18,067,857	15,498,731	17,764,301	16,712,187	16,425,154	15,604,634	20,286,203	23,294,950	25,915,188	25,414,527
Capital projects	106,895	4,302,964	5,508,118	3,747,114	1,858,411	1,463,675	1,137,469	839,266	1,251,009	1,200,876
Total local sources	105,887,786	112,160,085	125,751,334	131,701,998	134,751,268	138,441,367	140,136,663	142,107,038	149,369,311	155,719,403
Total revenues	\$ 152,417,259	\$ 162,995,979	\$ 177,833,609	\$ 197,079,091	\$ 204,785,974	\$ 213,610,858	\$ 228,887,792	\$ 236,349,498	\$ 252,248,554	\$ 269,938,572

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

Note:

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

**IRVING INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO *
LAST TEN FISCAL YEARS (UNAUDITED)**

Expenses	Fiscal Year									
	1997 ¹	1998 ²	1999 ²	2000 ²	2001 ²	2002 ²	2003	2004	2005	2006
Governmental activities										
11 Instruction							151,720,835	133,489,497	137,871,663	140,965,033
12 Instructional resources and media services							4,851,601	4,262,714	4,438,065	4,196,788
13 Curriculum and staff development services							2,905,061	2,768,619	3,041,593	3,108,679
Total function 10	83,862,339	98,521,777	109,639,833	124,188,997	125,865,079	133,692,821	159,277,497	140,520,830	145,351,321	148,270,500
21 Instructional leadership							4,091,776	4,181,626	3,927,769	4,044,615
23 School leadership							13,180,846	13,445,689	13,934,237	14,771,884
Total function 20	12,672,699	12,397,455	13,767,255	15,042,416	16,318,098	15,914,685	17,252,422	17,627,315	17,862,006	18,816,299
31 Guidance, counseling, and evaluation services							8,751,742	8,976,635	9,197,470	9,218,780
32 Social work services							312,915	337,185	338,207	388,421
33 Health services							1,789,906	1,853,302	1,803,601	1,803,601
34 Student transportation							1,753,028	2,055,755	2,379,959	2,791,141
35 Food service							9,720,315	10,336,431	10,970,668	11,576,056
36 Extracurricular activities							3,318,132	3,293,191	3,390,310	3,508,333
Total function 30	17,062,265	18,022,730	19,711,891	22,273,651	21,844,659	22,966,703	25,618,147	26,789,103	28,129,916	29,286,312
41 General administration							8,726,117	5,880,996	5,816,669	5,900,645
Total function 40	3,183,562	4,024,853	4,980,954	5,040,245	5,521,151	5,522,034	6,726,117	5,880,996	5,816,669	5,900,645
51 Plant maintenance and operations							18,557,826	18,461,637	17,238,257	18,943,773
52 Security and monitoring services							1,482,338	1,501,233	1,483,529	1,583,207
53 Data processing services							2,347,326	2,473,265	4,516,994	3,827,566
Total function 50	16,817,170	15,886,355	16,394,317	17,986,825	20,254,631	19,400,321	20,387,490	20,438,155	23,238,780	24,334,546
61 Community services							708,822	1,008,516	800,270	735,436
Total function 60	112,766	73,800	99,621	33,427	170,105	306,114	708,822	1,008,516	800,270	735,436
71 Debt service ³										
Principal on long-term debt							7,071,041	11,521,344	12,100,437	13,460,943
Interest on long-term debt ³							13,746,172	15,004,129	17,212,417	18,698,016
Bond issuance costs and fees									18,366,035	810,321
Total function 70	17,391,525	19,010,251	19,904,486	21,939,166	22,828,836	20,817,213	26,525,473	29,312,854	31,830,824	32,969,280
81 Facilities acquisition/construction							54,932,374	34,406,064	21,088,401	24,801,952
Total function 80	63,329	3,530,281	38,387,068	44,864,242	40,012,659	45,779,339	54,932,374	34,406,064	21,088,401	24,801,952
95 Payments to JJAEP							66,504	112,540	98,414	162,003
97 Payments to TIF							535,425			
Total function 90					547,891	818,673	601,929	112,540	98,414	162,003
Total expenditures	151,165,655	171,487,502	222,885,423	251,368,969	253,363,109	265,217,903	312,030,271	276,094,373	274,216,601	285,276,973
Prior Period Adjustment									948,669	
As restated	\$ 151,165,655	\$ 171,487,502	\$ 222,885,423	\$ 251,368,969	\$ 253,363,109	\$ 265,217,903	\$ 312,030,271	\$ 276,094,373	\$ 275,165,270	\$ 285,276,973
expenditures	11.5%	11.3%	10.8%	10.6%	10.7%	9.5%	10.3%	12.1%	12.5%	12.7%

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

Notes:

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

² Functional expenditure reporting was rolled into a summary format for fiscal years 1997 through 2002, therefore the detailed functional breakdown is not provided.

³ Principal and Interest were not split for financial reporting in 1997, 1998, 1999, 2000, 2001. Bond issuance costs and fees were not split until 2006.

**IRVING INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS ¹
LAST TEN FISCAL YEARS (UNAUDITED)**

Fiscal Year Ending	Taxes Levied for the Fiscal Year ²	Collected within the Fiscal Year of the Levy		Collections other than Current Year		Total Collections to Date	
		Amount	Percentage of Levy	Delinquent Taxes	Penalty and Interest	Amount	Percentage of Levy
1997	\$ 98,162,333	\$ 96,814,416	98.63%	\$ 753,810	\$ 614,054	\$ 98,182,280	100.02%
1998	99,454,832	98,277,964	98.82%	549,071	613,274	\$ 99,440,309	99.99%
1999	111,198,028	110,277,466	99.17%	851,884	529,057	\$ 111,658,407	100.41%
2000	117,599,080	116,166,865	98.78%	733,030	701,324	\$ 117,601,219	100.00%
2001	123,699,211	121,599,158	98.30%	991,253	626,943	\$ 123,217,354	99.61%
2002	127,313,189	125,522,907	98.59%	1,398,486	1,079,277	\$ 128,000,670	100.54%
2003	132,100,388	128,617,287	97.36%	1,490,073	1,079,133	\$ 131,186,493	99.31%
2004	133,004,134	130,969,935	98.47%	1,902,788	907,035	\$ 133,779,758	100.58%
2005	138,674,876	136,301,769	98.29%	2,228,831	1,149,148	\$ 139,679,748	100.72%
2006	142,940,929	140,189,082	98.07%	1,537,958	1,359,651	\$ 143,086,691	100.10%

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

Notes:

¹ The District performs its own tax collection activities.

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

**IRVING INDEPENDENT SCHOOL DISTRICT
 APPRAISED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS (UNAUDITED)**

Fiscal Year	APPRAISED VALUE ¹			Total Estimated Taxable Value	Total Direct Rate ¹
	Residential or Real Property	Personal Property	Less: Exemptions ²		
1997	\$ 5,034,958,540	\$ 1,520,533,710	\$ 597,179,482	\$ 5,958,312,768	\$ 1.663
1998	5,357,723,774	1,588,141,440	812,431,654	6,133,433,560	1.648
1999	5,872,793,407	1,708,293,110	847,212,320	6,733,874,197	1.678
2000	6,205,463,010	1,824,177,200	879,122,982	7,150,517,228	1.649
2001	6,596,000,610	1,751,583,220	935,210,542	7,412,373,288	1.695
2002	6,881,771,460	1,793,929,054	992,209,445	7,683,491,069	1.695
2003	7,047,315,280	1,674,555,340	1,095,288,060	7,626,582,560	1.771
2004	6,976,135,611	1,530,328,860	952,266,457	7,554,198,014	1.815
2005	6,958,121,200	1,537,889,415	635,789,863	7,860,220,752	1.837
2006	7,174,877,690	1,526,364,000	461,748,103	8,239,493,587	1.814

Source: Dallas Central Appraisal District

Notes:

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

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

¹ Per \$100 of assessed value.

**IRVING INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS (UNAUDITED)**

Period Ending	Population ¹	Personal Income ² (thousands of dollars)	Per Capita Personal Income (dollars)	Unemployment Rate ³
1997	177,000	\$ 3,359,814	\$ 18,982	3.20%
1998	175,000	3,652,075	20,869	3.00%
1999	183,300	4,061,928	22,160	2.80%
2000	185,000	4,741,920	25,632	2.80%
2001	191,615	3,656,589	19,083	5.10%
2002	194,407	4,552,818	23,419	6.00%
2003	197,836	4,633,121	23,419	5.70%
2004	196,774	4,608,250	23,419	5.80%
2005	197,400	4,669,497	23,655	5.30%
2006	201,927	-	-	-

Sources:

¹ City of Irving CAFR, 'Demographic and Economic Statistics' and the North Central Texas Council of Governments

² City of Irving CAFR, 'Demographic and Economic Statistics.' 2006 Personal Income data was not available from the current City of Irving CAFR.

³ City of Irving CAFR, 'Demographic and Economic Statistics' and the Texas Workforce Commission Website
Unemployment Rate data for 2006 was not available from the current City of Irving CAFR.

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

January, 2007	Department of Planning & Research releases 2007-2008 projected enrollment.	
February 19, 2007	(7:00 P.M. Regular Board Meeting) Finance Committee: 2007-08 Budget Calendar draft presented to Finance Committee for input. Finance Committee: Discuss 2007-08 budget format and parameters.	
February 23, 2007		Principals Staff Meeting (Board Room). Briefing on budget process for 2007-08.
March 1, 2007		Send out Special Project and Enhancement forms, Maintenance Review forms, Public Budget Input forms.
March 5, 2007	(7:00 P.M. Regular Board Meeting) Public Budget Input.	Budget Input forms disseminated to patrons through the March issue of "Inside IISD". Begin submission of staffing requests to Neil Dugger, Special Project & Enhancement requests to Budget Office and Maintenance Review forms to Scott Layne.
March 21, 2007		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 22, 2007		Munis Budget Training: 8:30-10:00 A.M. (Training Room #3) <u>or</u> 12:30-2:00 P.M. (Board Room) Business Office distributes budget instructions and/or training on Munis.
March 23, 2007		Munis Budget Training: 8:30-10:00 A.M. Business Office distributes budget instructions (Board Room).
March 26, 2007		Munis available for next year budget entry.
April 5, 2007		Special Project and Enhancement requests due to budget Office. Maintenance Review Project requests due to Scott Layne. Staffing Requests due to Neil Dugger.

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

April 16, 2007	(7:00 P.M. Regular Board Meeting) Public Budget Input Noon Work Session. Budget Forecast Finance Committee: Administration's 5 Year Financial Forecast presented.	Public Input forms received from patrons for cost analysis and distributed to appropriate department and/or campus. Administration presents budget forecast.
May 4, 2007		Budget rolls in accounting for 1 st six weeks purchase order processing.
May 7, 2007	(7:00 P.M. Regular Board Meeting) Public Budget Input.	First day to enter 1 st six week purchase orders (campus/ departments).
May 21, 2007	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews First Budget Draft. Board reviews Administration's recommended 2007-08 staffing requirements.	Administration presents First Budget Draft, proposed fiscal goals and program priorities for Board consideration. Administration presents new staffing requests and recommended additions to the 2007-08 Budget. Last day to enter budget (campus/department).
May 24, 2007		Receive preliminary values from DCAD.
June 8, 2007		Last day to enter 1 st six weeks purchase orders.
June 14-15, 2007		Administrative review of budgets.
June 18, 2007	(7:00 P.M. Regular Board Meeting) Public Budget Input. Noon Work Session. Board reviews Second Budget Draft. Employee salary schedule recommendations presented. Board authorizes purchase orders for supplies and materials needed during the 1 st six weeks.	Administration presents Second Budget Draft for Board Consideration. Neil Dugger prepares and presents salary schedule recommendations.
June 19, 2007		First day to enter next year's purchase orders (mailed out after August 1 st).
July 16, 2007	(7:00 P.M. Regular Board Meeting) Noon Work Session. Board reviews Preliminary Budget Draft. Direct administration to prepare an Administrative Recommended Budget.	Administration presents Preliminary Budget Draft.

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

July 16, 2007	Consider adoption of 2007-08 Salary Schedule.	Neil Dugger prepares and presents Salary Schedules to be adopted by the Board.
July 17, 2007		Revise Budget if necessary under direction of Superintendent with input from Board. Administrative review and corrections/additions/deletions to campus and department budget requests.
July 25, 2007		Receive certified tax roll.
August 6, 2007	(7:00 P.M. Regular Board Meeting) Review Administration's Recommended Budget.	Business Office presents the Administration's Recommended Budget.
	Announce Public Meeting to Discuss Budget and Proposed Tax Rate and Adoption of the Budget and Tax Rate on August 27, 2007 at 7:00 P.M. Regular Board Meeting (Can be the same date as the Public Meeting on the Budget and Proposed Tax Rate).	
	Set the date, time and place for "Public Meeting to Discuss Budget and Proposed Tax Rate". (Suggested date August 27, 2007 at 7:00 P.M. Regular Called Meeting).	Tax Office prepares resolution and order for "Public Meeting to Discuss Budget and Proposed Tax Rate".
	Authorize Administration to publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate Increase".	
August 16, 2007		Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" (at least 10 days but no more than 30 days prior to meeting).
August 24, 2007		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, 2007	(7:00 P.M. Regular Board Meeting) Public Meeting to Discuss Budget and Proposed Tax Rate.	

**IRVING INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET CALENDAR**

BOARD DUTY

ADMINISTRATION DUTY

August 27, 2007

Board approves Certified Tax Roll for 2007 and anticipated Collection Rate.

Tax Office prepares resolution and order approving 2007 Certified Tax Roll and resolution and order approving Anticipated Collection Rate.

ADOPTION OF 2007-08 BUDGET.

Business Office prepares official resolution and order to adopt the budget and presents Budget.

Vote on Tax Rate (can be same date as adoption of Budget but must be a separate agenda item and after the Budget is adopted.)

Tax Office prepares resolution and order levying advalorem taxes.

September 17, 2007

Approves Partial Tax Roll for 2007.

Tax Office prepares Partial Tax Roll for 2007 for Board Approval.