

**Denton Independent School District
2014-2015 Proposed Budget**

**Regular School Board Meeting
June 10, 2014**

DENTON INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES

Dr. Glenna Harris	President
Ms. Barbara Burns	Vice President
Dr. Jeanetta Smith	Secretary
Dr. Jim Alexander	
Ms. Dorothy Martinez	
Ms. Mia Price	
Mr. Charles Stafford	

CENTRAL SERVICES

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Dr. Mike Mattingly	Assistant Superintendent of Curriculum, Instruction & Staff Development
Mrs. Debbie Monschke	Assistant Superintendent of Administrative Services
Dr. Richard Valenta	Assistant Superintendent of Human Resources
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Mr. Paul Andress	Executive Director of Operations
Mr. David Hicks	Executive Director of Secondary Academic Programs
Mrs. Debbie Roybal	Executive Director of Special Education
Ms. Vicki Sargent	Executive Director of Elementary Academic Programs
Dr. Robert Stewart	Executive Director of Human Resources

SECONDARY CAMPUS PRINCIPALS

Mr. Daniel Ford	Denton High School
Mrs. Barbara Fischer	Guyer High School
Mr. Vernon Reeves	Ryan High School
Mr. Carlos Ramirez	Calhoun Middle School
Mr. Jason Rainey	Crownover Middle School
Mr. Jeff Smith	Harpool Middle School
Dr. Debra Nobles	McMath Middle School
Ms. Angela Ricks	Myers Middle School
Mr. Shaun Perry	Navo Middle School
Ms. Kathleen Carmona	Strickland Middle School
Ms. Beth Kelly	Fred Moore High School
Ms. Carla Ruge	LaGrone Advanced Technology Complex
Mr. Jeff Tinch	Lester Davis School
Mr. Anthony Sims	Joe Dale Sparks

ELEMENTARY CAMPUS PRINCIPALS

Ms. Emily McLarty
Ms. Karen Satterwhite
Mr. Robert Gonzalez
Mr. Matt Preston
Ms. Linda Cavazos-Tucker
Ms. Marcy Auchter
Ms. Susannah O'Bara
Dr. Patty Jensen
Mrs. Teresa Andress
Ms. Lorena Salas
Ms. Deborah Cano
Ms. Cecilia Holt
Ms. Natalie Mead
Ms. Lacey Rainey
Ms. Susan Bolte
Ms. Mary Dunlevy
Dr. Happy Carrico
Ms. Roshaunda Thomas
Mrs. Debbie Merki
Mr. Michael McWilliams
Ms. Chris Rangel
Mr. Caleb Leath
Ms. Felicia Sprayberry
Ms. Angela Hellman

Dorothy Adkins Elementary
Annie Webb Blanton Elementary
Frank Borman Elementary
Cross Oaks Elementary
Evers Park Elementary
J. L. Ginnings Elementary
Mildred Hawk Elementary
Eva S. Hodge Elementary
Sam Houston Elementary
Robert E. Lee Elementary
Ronald McNair Elementary
L. A. Nelson Elementary
Paloma Creek Elementary
Pecan Creek Elementary
Providence Elementary
Eugenia Porter Rayzor Elementary
Newton Rayzor Elementary
Thomas Rivera Elementary
Wayne Stuart Ryan Elementary
Savannah Elementary
Olive Stephens Elementary
Woodrow Wilson Elementary
PoPo and Lupe Gonzalez School For Young Children
Ann Windle School for Young Children

DENTON INDEPENDENT SCHOOL DISTRICT

2014-2015

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INTRODUCTORY

2014-2015 BUDGET PLANNING CALENDAR

January - June	Budget Committee meets weekly to review budget requests and develop the proposed budget for the 2014-2015 fiscal year.
January - June	Budget discussions with principals during the Monthly Administrator Meetings.
February - June	Budget workshops with Board of Trustees as required. Board conducts preliminary budget discussions and receives a progress report and update on the salary projections.
April 3	eFinancePlus budget work session to enter budgets in the technology training room.
April 21	All campus and departmental proposed budgets (signed hard copies) due in the business office at 5:00pm. The proposed budgets must be entered in the budget module.
April 21 – May 31	Business Office compiles budgetary data.
April – May	Mailing of notices of appraised value by chief appraiser.
April 30	The chief appraiser prepares and certifies to the assessor for each school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The chief appraiser assists each school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.
May 9	72-hours notice for meeting.
May 13	Meeting of Board to decide on public meeting date on budget and proposed tax rate.
May 15	Deadline for submitting appraisal records to ARB.
May 29	“NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE” published 10 to 30 days before public meeting. Post proposed budget notice and summary on district's website.
June 6	72-hours notice for public meeting.
June 10	Public meeting on budget and proposed tax rate. School board may adopt budget and tax rate at the public meeting or the board may adopt the budget and wait to adopt the tax rate.

June 20	72-hours notice for public meeting.
June 24	School board to adopt the budget.
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth.
July 18	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
August 1	Certification of anticipated collection rate by collector.
August 1	Calculation of rollback tax rate.
September 5	72-hours notice for meeting at which Board will adopt tax rate.
September 9	Meeting to adopt tax rate. School district must adopt tax rate by September 30, or within 60 days of receiving certified appraisal roll. If tax rate exceeds effective M&O rate must provide posting on district website.
October 2014	Approve tax levy roll. The tax assessor prepares and mails tax bills.

2014-2015 POSITIONS

ELEMENTARY SCHOOL POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Borman - IB World Language - Teacher	1.00	58,000.00	58,000.00
Special Education - PPCD - Teacher	1.00	60,000.00	60,000.00
Special Education - PPCD - Paras	2.00	22,000.00	44,000.00
Dorothy Adkins Elementary School			739,000.00
Elementary Staffing	(0.50)	60,000.00	(30,000.00)
TOTAL ELEMENTARY SCHOOL POSITIONS	3.50		871,000.00
SECONDARY SCHOOL POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Navo MS - Special Education - Teacher	1.00	60,000.00	60,000.00
Middle School Staffing	(8.00)	52,500.00	(420,000.00)
TOTAL MIDDLE SCHOOL POSITIONS	(7.00)		(360,000.00)
Ryan HS - Special Education - Teachers	2.00	60,000.00	120,000.00
Guyer HS - Special Education - ALS -Paras	2.00	22,000.00	44,000.00
High School Staffing	5.50	60,000.00	330,000.00
TOTAL HIGH SCHOOL POSITIONS	9.50		494,000.00
TOTAL SECONDARY SCHOOL POSITIONS	2.50		134,000.00
DISTRICT POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Administrative Services - Adjust Buyer to Assistant Purchasing Agen		1,061.68	1,061.68
Operations - Salary Decrease - Contract Services			(123,453.61)
Operations - Transportation - Upgrade Supervisor to Manager		10,000.00	10,000.00
Technology - Data Processing	2.00	37,683.00	75,366.00
Technology - Help Desk Support	1.00	37,683.00	37,683.00
Technology - SharePoint Position	(1.00)	90,000.00	(90,000.00)
TOTAL DISTRICT POSITIONS	2.00		(89,342.93)
TOTAL POSITIONS	8.00		915,657.07

PROPOSED BUDGET SUMMARY

GENERAL FUND

SUMMARY OF PROPOSED REVENUE AND EXPENDITURES

DESCRIPTION	2013-2014	2014-2015	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Fund Revenue	\$204,329,782	\$207,766,171	\$3,436,389	1.68%
General Fund Expenditures	(\$208,657,178)	(\$212,463,382)	(\$3,806,204)	1.82%
Net General Fund	(\$4,327,396)	(\$4,697,211)	(\$369,815)	
Debt Service Fund Revenue	\$51,138,389	\$56,339,455	\$5,201,066	10.17%
Debt Service Fund Expenditures	(\$50,659,863)	(\$56,339,455)	(\$5,679,593)	11.21%
Net Debt Service	\$478,526	\$0	(\$478,526)	
Child Nutrition Revenue	\$9,488,417	\$9,428,500	(\$59,917)	-0.63%
Child Nutrition Expenditures	(\$9,488,417)	(\$9,428,500)	\$59,917	-0.63%
Net Child Nutrition	\$0	\$0	\$0	

**COMPARISON OF 2014-2015 PROPOSED REVENUE BUDGET
TO
2013-2014 ADOPTED REVENUE BUDGET
GENERAL FUND**

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	106,740,907	115,654,290	55.67%	8,913,383	8.35%
Tax Rate	1.0400	1.0400			
Delinquent Taxes, Penalty & Interest	2,045,000	1,885,000	0.91%	(160,000)	-7.82%
Other Local Revenue	2,975,400	2,666,400	1.28%	(309,000)	-10.39%
State Funds	81,062,475	76,056,041	36.61%	(5,006,434)	-6.18%
State Funds - TRS On-Behalf	8,000,000	8,000,000	3.85%		
Federal Funds	2,260,000	2,260,000	1.09%		
Other Resources					100.00%
Transfer from W/C	1,000,000	1,000,000	0.48%		
Transfer from Healthcare Trust	246,000	244,440	0.12%	(1,560)	-0.63%
Total General Fund Revenue	\$204,329,782	\$207,766,171	100.00%	\$3,436,389	1.68%

**COMPARISON OF 2014-2015 PROPOSED EXPENDITURE BUDGET
TO
2013-2014 ADOPTED EXPENDITURE BUDGET
GENERAL FUND**

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	175,929,550	179,454,090	84.46%	3,524,540	2.00%
Contracted Services	21,266,441	21,610,036	10.17%	343,595	1.62%
Supplies	7,395,604	7,141,642	3.36%	(253,963)	-3.43%
Travel and Other	3,709,136	3,947,849	1.86%	238,713	6.44%
Debt Service			0.00%		
Capital Outlay	356,446	309,765	0.15%	(46,681)	-13.10%
Total General Fund Budget	\$208,657,178	\$212,463,382	100.00%	\$3,806,204	1.82%

DEBT SERVICE FUND

**COMPARISON OF 2014-2015 PROPOSED REVENUE BUDGET
TO
2013-2014 ADOPTED REVENUE BUDGET
DEBT SERVICE FUND**

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes Tax Rate per \$100	50,291,389 0.4900	55,498,464 0.500	98.51%	5,207,075 0.0100	10.35%
Delinquent Taxes	550,000	550,000	0.98%		
Penalty & Interest	265,000	275,000	0.49%	10,000	3.77%
Interest Earnings	32,000	15,991	0.03%	(16,009)	-50.03%
					-100.00%
Total Debt Service Revenue	\$51,138,389	\$56,339,455	100.00%	\$5,201,066	10.17%

COMPARISON OF 2014-2015 PROPOSED EXPENDITURE BUDGET
TO
2013-2014 ADOPTED EXPENDITURE BUDGET
DEBT SERVICE FUND

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries				
Contracted Services				
Supplies				
Travel and Other				
Debt Service	50,659,863	56,339,455	5,679,593	11.21%
Capital Outlay				
Total Debt Service Fund	\$50,659,863	\$56,339,455	\$5,679,593	11.21%

DENTON ISD
SCHEDULE OF DEBT SERVICE REQUIREMENTS
2014-2015

DEBT SERVICE	PRINCIPAL	INTEREST	Sub-Total	FEES	TOTAL
U/L Tax School Building and Refunding Bonds Series 2001	-	927,220.00	927,220.00	1,750.00	928,970.00
U/L Tax School Building and Refunding Bonds Series 2002	2,981,120.00	2,458,880.00	5,440,000.00	1,000.00	5,441,000.00
U/L Tax School Building and Refunding Bonds Series 2004	-	17,500.00	17,500.00	1,750.00	19,250.00
Variable Rate U/L Tax School Building Bonds, Series 2005-A		2,032,050.00	2,032,050.00	308,881.68	2,340,931.68
U/L Tax School Building and Refunding Bonds, Series 2005-B	2,710,000.00	135,500.00	2,845,500.00	1,750.00	2,847,250.00
U/L Tax Refunding Bonds, Series 2005-C	-	-	-	750.00	750.00
U/L Tax Refunding Bonds, Series 2006				1,000.00	1,000.00
U/L Tax School Building Bonds, Series 2006-A	1,695,000.00	953,500.00	2,648,500.00	1,750.00	2,650,250.00
Variable Rate U/L Tax School Building Bonds, Series 2006-B		1,571,100.00	1,571,100.00	151,208.36	1,722,308.36
U/L Tax School Building Bonds, Series 2007	815,000.00	1,394,906.26	2,209,906.26	1,750.00	2,211,656.26
U/L Tax School Building Bonds, Series 2008	2,040,000.00	7,469,820.00	9,509,820.00	1,750.00	9,511,570.00
U/L Tax Refunding Bonds, Series 2009		1,498,962.50	1,498,962.50	1,750.00	1,500,712.50
U/L Tax Refunding Bonds, Series 2011	2,200,000.00	862,350.00	3,062,350.00	1,750.00	3,064,100.00
Variable Rate U/L Tax School Building Bonds, Series 2012-A		850,000.00	850,000.00	1,000.00	851,000.00
U/L Tax Refunding Bonds, Series 2012-B	3,658,367.20	2,803,914.06	6,462,281.26	1,000.00	6,463,281.26
U/L Tax Refunding Bonds, Series 2012-C	4,805,000.00	516,675.00	5,321,675.00	1,000.00	5,322,675.00
U/L Tax Refunding Bonds, Series 2012-D		1,555,465.00	1,555,465.00	1,000.00	1,556,465.00
Variable Rate Unlimited Tax School Building Bonds, Series 2013		796,300.00	796,300.00	1,000.00	797,300.00
U/L Tax School Building Bonds, Series 2014-A	830,000.00	4,054,310.00	4,884,310.00	1,000.00	4,885,310.00
Variable Rate U/L Tax School Building Bonds, Series 2014-B		1,542,675.00	1,542,675.00	1,000.00	1,543,675.00
	<u>21,734,487.20</u>	<u>31,441,127.82</u>	<u>53,175,615.02</u>	<u>483,840.04</u>	<u>53,659,455.06</u>
				0.00	
Additional Principal Payment					2,680,000.00
Tier III - Existing Debt Allotment					-
Other Revenue - Delinquent Taxes					(550,000.00)
Other Revenue - Penalty & Interest					(275,000.00)
Interest Income					(15,991.00)
Estimated Tax Collections before freeze/fund balance					<u>55,498,464.06</u>
Fund Balance					55,498,464.06

Total Estimated Tax Collections

55,498,464.06

CHILD NUTRITION FUND

**COMPARISON OF 2014-2015 PROPOSED REVENUE BUDGET
TO
2013-2014 ADOPTED REVENUE BUDGET
CHILD NUTRITION**

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	3,619,055	3,031,138	32.15%	(587,917)	-16.25%
State Funds	58,000	60,000	0.64%	2,000	3.45%
National Breakfast Program	1,211,527	1,216,527	12.90%	5,000	0.41%
National Lunch Program	5,099,835	5,120,835	54.31%	21,000	0.41%
USDA Commodities		500,000	5.30%	500,000	100.00%
Other Resources - Indirect Cost paid to General Fund	(500,000)	(500,000)	-5.30%	0	0.00%
Total Child Nutrition	\$9,488,417	\$9,428,500	100.00%	(\$59,917)	-0.63%

COMPARISON OF 2014-2015 PROPOSED EXPENDITURE BUDGET
TO
2013-2014 ADOPTED EXPENDITURE BUDGET
CHILD NUTRITION

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	3,860,720	3,529,026	37.43%	(331,694)	-8.59%
Contracted Services	46,000	109,500	1.16%	63,500	138.04%
Supplies	5,525,000	4,718,500	50.05%	(806,500)	-14.60%
Supplies - USDA Commodities		500,000	5.30%	500,000	100.00%
Travel and Other	56,697	571,474	6.06%	514,777	907.95%
Total Budget	\$9,488,417	\$9,428,500	100.00%	(\$59,917)	-0.63%

PROPERTY VALUES

CALCULATION OF PROPERTY TAX REVENUE

	GENERAL	DEBT SERVICE	TOTAL
Estimated Net Roll	10,191,174,581	10,191,174,581	
Net Roll at Collection Rate - 98.86%	10,074,995,191	10,074,995,191	
Tax Rate per \$100 Valuation	1.0400	0.5000	1.5400
Tax Rate for Freeze Allocation	1.0400	0.4900	1.5300
Tax Revenue before Freeze		50,374,976	50,374,976
Tax Revenue before Freeze - Compressed Rate of \$1.00	100,749,952		100,749,952
Tax Revenue before Freeze - Above Compressed Rate of \$1.00	4,029,998		4,029,998
Freeze Values		5,123,488	5,123,488
Freeze Values - Compressed Rate of \$1.00	10,456,096		10,456,096
Freeze Values - Above Compressed Rate of \$1.00	418,244		418,244
Total Property Tax Revenue	\$115,654,290	\$55,498,464	\$171,152,754

Gross	Collection Rate	Net
16,182,306.00	98.86%	15,997,827.71

Estimated Frozen Tax Levy

Freeze values are prorated between General Fund and Debt Service Fund based on the tax rate.

2014 PRELIMINARY TOTALS

S05 - DENTON ISD
Grand Totals

Property Count: 63,956

6/5/2014

9:10:47PM

Land		Value			
Homesite:		1,892,036,594			
Non Homesite:		1,864,690,682			
Ag Market:		784,356,674			
Timber Market:		0	Total Land	(+) 4,541,083,950	
Improvement		Value			
Homesite:		5,954,339,147			
Non Homesite:		3,392,279,100	Total Improvements	(+) 9,346,618,247	
Non Real		Count	Value		
Personal Property:	4,180		1,409,804,823		
Mineral Property:	1		104,257,558		
Autos:	0		0	Total Non Real	(+) 1,514,062,381
				Market Value	= 15,401,764,578
Ag		Non Exempt	Exempt		
Total Productivity Market:	784,347,439		9,235		
Ag Use:	4,920,092		67	Productivity Loss	(-) 779,427,347
Timber Use:	0		0	Appraised Value	= 14,622,337,231
Productivity Loss:	779,427,347		9,168	Homestead Cap	(-) 95,927,158
				Assessed Value	= 14,526,410,073
				Total Exemptions Amount (Breakdown on Next Page)	(-) 1,631,162,279
				Net Taxable	= 12,895,247,794

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	55,829,101	42,976,201	583,984.34	630,106.80	379		
DPS	235,738	195,738	2,342.09	2,342.09	2		
OV65	1,456,108,883	1,234,299,631	15,575,978.33	15,925,005.92	7,866		
Total	1,512,173,722	1,277,471,570	16,162,304.76	16,557,454.81	8,247	Freeze Taxable	(-) 1,277,471,570
Tax Rate	1.530000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	1,206,234	1,106,234	1,032,805	73,429	4		
OV65	34,628,583	30,675,738	26,574,551	4,101,187	148		
Total	35,834,817	31,781,972	27,607,356	4,174,616	152	Transfer Adjustment	(-) 4,174,616
						Freeze Adjusted Taxable	= 11,613,601,608

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 193,850,409.36 = 11,613,601,608 * (1.530000 / 100) + 16,162,304.76

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2014 PRELIMINARY TOTALSS05 - DENTON ISD
Grand Totals

Property Count: 63,956

6/5/2014

9:10:48PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	0	0	0.00
CH	3	0	0	0.00
CHODO	2	19,122,057	0	19,122,057.00
DP	406	0	3,752,062	3,752,062.00
DPS	3	0	10,000	10,000.00
DV1	193	0	1,495,643	1,495,643.00
DV1S	12	0	60,000	60,000.00
DV2	123	0	1,125,403	1,125,403.00
DV2S	5	0	37,500	37,500.00
DV3	110	0	1,104,701	1,104,701.00
DV3S	3	0	30,000	30,000.00
DV4	359	0	2,247,277	2,247,277.00
DV4S	60	0	588,000	588,000.00
DVHS	242	0	41,701,644	41,701,644.00
DVHSS	17	0	2,111,836	2,111,836.00
EX	16	0	2,100,040	2,100,040.00
EX-XG	21	0	203,072	203,072.00
EX-XI	14	0	113,760	113,760.00
EX-XJ	9	0	7,388,517	7,388,517.00
EX-XL	2	0	56,815	56,815.00
EX-XR	1	0	3,000	3,000.00
EX-XU	412	0	267,859,211	267,859,211.00
EX-XV	1,750	0	482,904,717	482,904,717.00
EX-XV (Prorated)	47	0	4,578,839	4,578,839.00
EX366	165	0	266,546	266,546.00
FR	29	246,969,550	0	246,969,550.00
HS	28,942	0	430,130,302	430,130,302.00
HT	7	0	0	0.00
MASSS	1	0	248,998	248,998.00
OV65	8,010	0	77,758,971	77,758,971.00
OV65S	642	0	6,293,815	6,293,815.00
PC	12	30,900,003	0	30,900,003.00
PPV	12	0	0	0.00
Totals		296,991,610	1,334,170,669	1,631,162,279

2014 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 63,956

Grand Totals

6/5/2014

9:10:48PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	42,981		\$249,772,874	\$7,588,986,162
B	MULTIFAMILY RESIDENCE	1,323		\$36,704,971	\$1,358,142,909
C1	VACANT LOTS AND LAND TRACTS	4,950		\$0	\$391,819,892
D1	QUALIFIED AG LAND	2,392	51,210.5626	\$0	\$784,145,205
D2	NON-QUALIFIED LAND	625		\$638,158	\$29,079,191
E	FARM OR RANCH IMPROVEMENT	1,637	7,535.8000	\$1,677,248	\$340,644,232
F1	COMMERCIAL REAL PROPERTY	2,034		\$170,764,066	\$2,433,344,236
F2	INDUSTRIAL REAL PROPERTY	47		\$2,569,039	\$126,862,931
G1	OIL AND GAS	1		\$0	\$104,257,558
J1	WATER SYSTEMS	1		\$0	\$193,930,246
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$568,723
J3	ELECTRIC COMPANY (INCLUDING CO-OP	4		\$0	\$644,820
J4	TELEPHONE COMPANY (INCLUDING CO-	10		\$0	\$4,069,823
J5	RAILROAD	1		\$0	\$0
J7	CABLE TELEVISION COMPANY	1		\$0	\$376,069
J8	OTHER TYPE OF UTILITY	1		\$0	\$76,165
L1	COMMERCIAL PERSONAL PROPERTY	3,798		\$17,683,199	\$728,178,142
L2	INDUSTRIAL PERSONAL PROPERTY	32		\$398,850	\$416,354,513
M1	TANGIBLE OTHER PERSONAL, MOBILE H	3,069		\$2,521,443	\$33,169,162
O	RESIDENTIAL INVENTORY	1,041		\$86,978	\$34,786,363
S	SPECIAL INVENTORY TAX	63		\$0	\$47,876,821
X	TOTALLY EXEMPT PROPERTY	2,427		\$727,247	\$784,451,415
	Totals		58,746.3626	\$483,544,073	\$15,401,764,578

2014 PRELIMINARY TOTALS

S05 - DENTON ISD
Effective Rate Assumption

Property Count: 63,956

6/5/2014 9:10:48PM

New Value

TOTAL NEW VALUE MARKET:	\$483,544,073
TOTAL NEW VALUE TAXABLE:	\$480,394,093

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2013 Market Value	\$42,327
EX-XG	11.184 Primarily performing charitable functio	3	2013 Market Value	\$22,000
EX-XJ	11.21 Private schools	1	2013 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	3	2013 Market Value	\$83,341
EX-XV	Other Exemptions (including public property, r	108	2013 Market Value	\$15,138,923
EX366	HB366 Exempt	57	2013 Market Value	\$96,378
ABSOLUTE EXEMPTIONS VALUE LOSS				\$15,382,969

Exemption	Description	Count	Exemption Amount
DP	Disability	23	\$220,000
DV1	Disabled Veterans 10% - 29%	16	\$122,000
DV2	Disabled Veterans 30% - 49%	16	\$147,000
DV3	Disabled Veterans 50% - 69%	19	\$200,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	35	\$240,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$24,000
DVHS	Disabled Veteran Homestead	14	\$2,203,089
HS	Homestead	1,338	\$19,846,242
OV65	Over 65	735	\$7,178,623
OV65S	OV65 Surviving Spouse	4	\$35,000
PARTIAL EXEMPTIONS VALUE LOSS			\$30,235,954
TOTAL EXEMPTIONS VALUE LOSS			\$45,618,923

New Ag / Timber Exemptions

2013 Market Value	\$4,053,869	
2014 Ag/Timber Use	\$23,936	Count: 15
NEW AG / TIMBER VALUE LOSS	\$4,029,933	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
28,277	\$199,713	\$18,358	\$181,355
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
27,717	\$198,848	\$18,329	\$180,519

2014 PRELIMINARY TOTALS

S05 - DENTON ISD

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
6,490	\$3,675,554,298.00	\$2,462,763,854

TAX RATES

TAX RATE COMPARISON

DESCRIPTION	2013-2014 TAX RATE	2014-2015 TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Maintenance & Operations	1.04000	1.04000		
Debt Service	0.49000	0.50000	0.01000	2.04%
Total Tax Rate	1.53000	1.54000	0.01000	0.65%

Rollback Tax Rate				
Maintenance & Operations	1.04005	1.04005		
Debt Service	0.49000	0.50000	0.0100	2.04%
Total Rollback Tax Rate	1.53005	1.54005	0.01000	0.65%

ESTIMATE OF STATE AID

ESTIMATE OF STATE AID

DESCRIPTION	2013-2014	2014-2015	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Total Cost of Tier I	167,912,097	173,059,238	5,147,141	3.07%
LESS: Local Share	(99,825,553)	(105,727,241)	(5,901,688)	5.91%
State's Share of Tier I	68,086,544	67,331,997	(754,547)	-1.11%
Tier II State Aid for "Golden" Level (\$61.86)	3,788,242	3,945,571	157,329	4.15%
Tier II State Aid for \$31.95 Level	0	0	0	100.00%
Total Tier II State Aid	3,788,242	3,945,571	157,329	4.15%
Additional State Aid for Tax Reduction	8,671,818	2,542,040	(6,129,778)	-70.69%
Staff Allotment (\$500 per F-T & \$250 per P-T Employee)	528,750	539,440	10,690	2.02%
Texas School for the Deaf	(12,879)	(13,503)	(624)	4.85%
Rider 71/TRS Employer Contribution Assistance		1,710,496	1,710,496	100.00%
Total Other Programs	9,187,689	4,778,473	(4,409,216)	-47.99%
Total Estimated State Aid	81,062,475	76,056,041	(5,006,434)	-6.18%

2014-15 Summary of Finances
DENTON ISD
061-901

Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	25,321.920
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	23,403.670
3.	Special Education FTEs (Link to Detail Report)	649.280
4.	Career & Technology FTEs	1,268.970
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	6,623.400
7.	Weighted ADA (WADA) (Link to Detail Report)	32,095.666
8.	Prior Year Refined ADA	24,658.510
9.	Texas School for the Blind and Visually Impaired ADA	0.000
10.	Texas School for the Deaf ADA	2.000
Staff		
11.	Full-time Staff (not MSS)	989
12.	Part-time Staff (not MSS)	180
Property Values		
13.	2014 (current tax year) Locally Certified Property Value	Not Needed
14.	2013 (prior tax year) State Certified Property Value ("T2" value)	10,572,724,068
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2014 (current tax year) Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2014-15 (current tax year) M&O Tax Rate	1.0400
19.	2014-15 (current year) M&O Tax Collections (Link to Detail Report)	\$116,854,290
20.	2014-15 (current year) I&S Tax Collections	\$56,048,464
21.	2014-15 Total Tax Collections	\$172,902,754
22.	2014-15 (current year) Total Tax Levy	\$166,480,543
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$5,541
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,678
25.	Cost of Education Index (CEI)	1.140
26.	Adjusted CEI	1.140
27.	Per Capita Rate	\$258.000

Tier I Allotments		
Program Intent Codes - Allotments		
28.	11-Regular Program Allotment	\$129,679,735
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$14,563,983
30.	22-Career & Technology Allotment (Spend 58%)	\$9,492,340
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$837,374
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$12,815,626
33.	25-Bilingual Education Allotment (Spend 52%)	\$1,916,466
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$1,932,279
37.	31-High School Allotment	\$1,821,435
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$173,059,238
39.	Less: Local Fund Assignment	\$105,727,241
40.	State Share of Tier I	\$67,331,997
41.	Per Capita Distribution from the Available School Fund (ASF)	\$6,361,896
Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$67,331,997
43.	Tier II State Aid (Link to Tier II Detail Report)	\$3,945,571
44.	Other Programs (Link to Detail Report)	\$4,778,473
45.	Less: Total Available School Fund (\$258 * Prior Year ADA)	(\$6,361,896)
46.	Total FSP Operating Fund	\$69,694,145
State Aid by Funding Source		
Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund	\$69,694,145
48.	199/5811 - Available School Fund	\$6,361,896
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	TOTAL 2014-15 FSP/ASF STATE AID	\$76,056,041
FSP Allocations and Adjustments Report		(Link to Detail Report)

ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:	
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)	\$76,056,041
M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$112,359,894
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)	\$4,494,396
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	\$0
Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$0
2014-15 TOTAL STATE/LOCAL M&O REVENUE	\$192,910,331
Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
2014-15 NET TOTAL STATE/LOCAL M&O REVENUE	\$192,910,331

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:	
Recapture at the \$504000 Level	\$0
Recapture at the \$319500 Level	\$0
Total 2014-15 Recapture	\$0
Less: ASATR Credit Against Recapture	\$0
Total 2014-15 Recapture Payments To TEA	\$0

	A	B	F	G	H	I	J	K	L	M	N	
1	District Name:	DENTON ISD										
2	County-District No.:	061-901	< (ENTER # with dash, i.e., 001-902)									
3	Run Date:	6/6/2014										
4	Date Prepared:		< (ENTER date prepared if desired)									
5												
6												
7	Template for Estimating Total State Aid											
8	by Omar Garcia, BOSCO, Inc.											
9												
10	This template is designed to calculate revenue under SB 1 as passed by the 83rd Session of the Texas Legislature											
11	and is based on my current understanding of SB 1 and the provisions of previous laws HB1, HB 3646, and SB 1.											
12	MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.											
13												
14			The Light Yellow-Shaded Cells Require Data Entry, if applicable.									
15	Funding Elements		2012-13	2013-14	2014-15	2015-16	2016-17					
16	Students		Data Entry	Data Entry	Data Entry	Data Entry	Data Entry					
17	Refined ADA (PreK - 12)		24,069.127	24,658.510	25,321.920	25,321.920	25,321.920					
18	High School Refined ADA (Grades 9 thru 12 only)		6,219.031	6,411.010	6,623.400	6,623.400	6,623.400					
19	Special Education Instructional Arrangement FTEs:											
20	Homebound (Code 01)		1.290	0.780	0.780	0.780	0.780					
21	Hospital Class (Code 02)		1.135	0.310	0.310	0.310	0.310					
22	Speech Therapy (Code 00)		44.377	45.170	45.170	45.170	45.170					
23	Resource Room (Code 41,42)		381.803	431.200	431.200	431.200	431.200					
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)		145.260	154.640	154.640	154.640	154.640					
25	Off Home Campus (Codes 91-98)		0.000	0.000	0.000	0.000	0.000					
26	VAC (Code 08)		0.755	1.600	1.600	1.600	1.600					
27	State Schools (Code 30)		0.000	0.000	0.000	0.000	0.000					
28	Nonpublic Contracts		0.000	0.000	0.000	0.000	0.000					
29	Res Care & Treatment (Code 81-89)		22.261	15.580	15.580	15.580	15.580					
31	Mainstream ADA		627.467	541.020	541.020	541.020	541.020					
32	Career & Technology FTEs		1,262.224	1,268.970	1,268.970	1,268.970	1,268.970					
33	Advanced Career & Technology FTEs		141.162	0.000	0.000	0.000	0.000					
36	Compensatory Ed Enrollment		11,097.330	11,520.500	11,520.500	11,520.500	11,520.500					
37	FTEs of Pregnant Students		6.996	3.640	3.640	3.640	3.640					
39	Bilingual ADA		3,301.675	3,458.700	3,458.700	3,458.700	3,458.700					
40	G & T Enrollment		1,203.456	1,232.926	1,266.096	1,266.096	1,266.096					
41	Public Ed Grant Student ADA		0.000	0.000	0.000	0.000	0.000					
43	Staff		2012-13	2013-14	2014-15	2015-16	2016-17					
44	# of Full-time Employees (excluding admin & teachers, etc)		989	989	989	989	989					
45	# of Part-time Employees (excluding administrators)		180	180	180	180	180					
46			2011 TAX	2012 TAX	2013 TAX	2014 TAX	2015 TAX					
47	Property Values		YEAR	YEAR	YEAR	YEAR	YEAR					
48	State Certified Property Value ("T2" value)		9,599,813,366	9,982,555,260	10,572,724,068	10,872,724,068	11,172,724,068					
49	State Certified Property Value ("T8" value)		9,599,813,366	9,982,555,260	10,572,724,068	10,872,724,068	11,172,724,068					
50												
51	Tax Rates and Collections		2012-13	2013-14	2014-15	2015-16	2016-17					
52	M&O Adopted Tax Rate		1.0400	1.0400	1.0400	1.0400	1.0400					
53	M&O Tax Collections @ Adopted M&O Rate		105,281,053	110,418,785	116,854,290	0	0					
54	M&O Taxes Attributed to Change in Optional Homestead Exemption		0	0	0	0	0					
55	I&S Adopted Tax Rate		0.4900	0.4900	0.5000	0.4900	0.4900					
56	I&S Tax Collections		49,575,303	52,046,138	56,048,464	0	0					
57	Other Data											
58	Transportation Allocation		1,932,279	1,932,279	1,932,279	1,932,279	1,932,279					
59	Texas School for the Deaf Students		2.163	2.0000	2.0000	0.0000	0.0000					
60	Texas School for the Blind Students		0.000	0.0000	0.0000	0.0000	0.0000					
61	Total Tax Levy		154,761,853	159,273,007	166,480,543	0	0					
62	Charge for Adv Placement Tests (enter as positive or negative #)		4,617	4,479	4,479	4,479	4,479					
63	Charge for Early Child Intervention (enter as positive or negative #)		119,473	115,910	115,910	115,910	115,910					
64	Tuition Paid If Less Than 12 Grades		0	0	0	0	0					
65	Bond Payment (not including Qualified School Constr Bnd Payments)		46,185,986	51,438,853	53,870,840	55,349,180	56,832,468					
66	State Aid Reduction for WADA Sold (enter as negative #)		0	0	0	0	0					
67	Supplemental TIF Payment From TEA		0	0	0	0	0					
69	Tax Credit for Tax Code, Chapter 313 Value Limitations		0	0	0	0	0					
70	Other Adjustments for M&O Tax Collections		0	0	0	0	0					
71	Tuition Allotment (42.106)		0	0	0	0	0					
73	2012-13 RPAF Adjustment (if negative, enter as negative #)		0									
74	LPE Current Foundation School Fund Allocation (see Column U)		0	0	0	0	0					
75	Foundation School Fund Adjustments to Date (see Column U)		0	0	0	0	0					
76	Chapter 41 Data		2012-13	2013-14	2014-15	2015-16	2016-17					
77	Q. Chapter 41 District? - if yes, change to Y		N	N	N	N	N					
78	Q. First-Time Chapter 41 district? (beginning with 2006-07 or later)		N	N	N	N	N					
79	Enrollment		0	0	0	0	0					
80	# of Non-Resident Students Who Are Charged Tuition		0	0	0	0	0					
81	County Appraisal District (CAD) Cost		0	0	0	0	0					
82	CAD Cost Paid by Partner's, if applicable		0	0	0	0	0					
83	# of Resident Students Being Educated by Another District		0	0	0	0	0					
84	for which the District is Paying Tuition		0	0	0	0	0					
85	Amount of Tuition Paid per Student		0	0	0	0	0					
86	Chapter 42 Funding Credit Against Recapture (enter as negative #)		0	0	0	0	0					
87	Q. Was the least expensive Option chosen? (\$476,500 level)		y	y	y	y	y					
88	Q. Was the least expensive Option chosen? (\$319,500 level)		y	y	y	y	y					
89	Effective M&O Tax Rate / Notice Data				2014-15							
92	Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)				1.0000							
93	2014 Total Taxable Value				0							
94	Certified Excess 2013 Debt Collections				0							
95	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)				0.0000							
96	Data Automatically Loaded		2012-13	2013-14	2014-15	2015-16	2016-17					
97	M&O Compressed Rate		1.0000	1.0000	1.0000	1.0000	1.0000					
98	Highest Grade Taught		12	12	12	12	12					
99	Square Miles		180	180	180	180	180					
100	Miles From Nearest HS		0	0	0	0	0					
101	Unadjusted Cost of Education Index		1.140	1.140	1.140	1.140	1.140					

	A	B	F	G	H	I	J	K	L	M	N
102	2005-06 M&O Adopted Tax Rate		1.5000								
104	2008-09 WADA		26,414.4640								
111	2009-10 Transportation Allotment		1,465,534								
112	2009-10 New Instructional Facilities Allotment (NIFA)		80,985								
114	2010-11 Adopted M&O Tax Rate		1.0400								
115	2010-11 Total Refined ADA		22,435.688								
116	2010-11 Adjusted Total Refined ADA		22,435.688								
117	2010-11 I&S Tax Collections		46,508,250								
118	2010-11 EDA Local Share		22,772,223								
119	2010-11 IFA Local Share for Bonded Debt		0								
120	2009 CPTD Value		9,411,663,491								
121	2011-12 Total Refined ADA		23,331.844								
122	2009-10 Adjusted HB 1 Revenue per WADA		5,977.164								
123	Chapter 41 Data:										
124	1992-93 M&O Tax Collections		7,523,388								
125	1992-93 CED Distribution		29,904,013								
126	1992-93 Chapter 36 WADA		12,405.0000								
127	1991 CPTD Property Value		2,242,103,646								
129											
130											
131											
132											
133											
134											
135											
136											
137											
138											
139											

SUPPLEMENTAL INFORMATION

DENTON ISD
PRELIMINARY PER-PUPIL ALLOCATION
BASED ON ENROLLMENT As Of 1/27/14
2014-2015

School	2013-2014 Budgeted Enrollment	2013-2014 10/1/13 Enrollment	2012-2013 Inc (Dec) Enrollment	2014-2015 Projected Enrollment	2014-2015 Inc (Decr.) Enrollment	2014-2015 Per Pupil Amount	2014-2015 Budget	90% 2014-2015 Budget	Total Amount to Budget	Educational Leave Days	Rate Per Day	Educational Leave
Elementary												
102 Houston	638	607	(31)	597	(10)	92.00	54,924	49,432	49,432	30	95.00	2,850
104 Lee	614	577	(37)	560	(17)	92.00	51,520	46,368	46,368	28	95.00	2,660
105 Hodge	704	687	(17)	685	(2)	92.00	63,020	56,718	56,718	34	95.00	3,230
106 McNair	520	511	(9)	575	64	92.00	52,900	47,610	47,610	29	95.00	2,755
107 N Rayzor	680	642	(38)	646	4	92.00	59,432	53,489	53,489	32	95.00	3,040
108 Rivera	580	599	19	644	45	92.00	59,248	53,323	53,323	32	95.00	3,040
109 Wilson	591	604	13	592	(12)	92.00	54,464	49,018	49,018	30	95.00	2,850
110 Ginnings	632	605	(27)	622	17	92.00	57,224	51,502	51,502	31	95.00	2,945
111 Borman	395	463	68	447	(16)	92.00	41,124	37,012	37,012	22	95.00	2,090
112 Evers Park	544	561	17	561	0	92.00	51,612	46,451	46,451	28	95.00	2,660
113 WS Ryan	621	598	(23)	597	(1)	92.00	54,924	49,432	49,432	30	95.00	2,850
115 EP Rayzor	685	688	3	456	(232)	92.00	41,952	37,757	37,757	23	95.00	2,185
116 Pecan Creek	743	743	0	672	(71)	92.00	61,824	55,642	55,642	34	95.00	3,230
117 Providence	615	582	(33)	586	4	92.00	53,912	48,521	48,521	29	95.00	2,755
118 Hawk	686	670	(16)	729	59	92.00	67,068	60,361	60,361	36	95.00	3,420
119 Savannah	607	663	56	643	(20)	92.00	59,156	53,240	53,240	32	95.00	3,040
120 Paloma Creek	738	639	(99)	677	38	92.00	62,284	56,056	56,056	34	95.00	3,230
121 Nelson	633	659	26	679	20	92.00	62,468	56,221	56,221	34	95.00	3,230
122 Blanton	745	773	28	564	(209)	92.00	51,888	46,699	46,699	28	95.00	2,660
123 Stephens	485	543	58	508	(35)	92.00	46,736	42,062	42,062	25	95.00	2,375
125 Cross Oaks	436	519	83	521	2	92.00	47,932	43,139	43,139	26	95.00	2,470
126 Elementary #22	0	0	0	274	274	92.00	40,000	36,000	36,000	14	95.00	1,330
Total	12,892	12,933	41	12,835	(98)		1,195,612	1,076,053	1,076,053	641		60,895
Middle Schools												
041 Crownover	975	902	(73)	984	82	82.00	80,688	72,619	72,619	49	95.00	4,655
044 Strickland	869	884	15	888	4	82.00	72,816	65,534	65,534	44	95.00	4,180
045 Calhoun	786	648	(138)	711	63	82.00	58,302	52,472	52,472	36	95.00	3,420
046 McMath	765	729	(36)	775	46	82.00	63,550	57,195	57,195	39	95.00	3,705
047 Navo	993	1,002	9	1,039	37	82.00	85,198	76,678	76,678	52	95.00	4,940
048 Harpool	916	951	35	976	25	82.00	80,032	72,029	72,029	49	95.00	4,655
049 Myers	629	728	99	712	(16)	82.00	58,384	52,546	52,546	36	95.00	3,420
Total	5,933	5,844	(89)	6,085	241		498,970	449,073	449,073	305		28,975
High Schools												
002 Ryan	2,422	2,350	(72)	2,450	100	152.00	372,400	335,160	335,160	123	95.00	11,685
003 Denton	2,127	2,093	(34)	2,085	(8)	152.00	316,920	285,228	285,228	104	95.00	9,880
007 Guyer	2,317	2,288	(29)	2,437	149	152.00	370,424	333,382	333,382	122	95.00	11,590
Total	6,866	6,731	(135)	6,972	241		1,059,744	953,770	953,770	349		33,155
114 Ann Windle SYC	174	174	0	173	(1)	92.00	40,000	36,000	36,000	9	95.00	855
124 PoPo & Lupe SYC	194	172	(22)	172	0	92.00	40,000	36,000	36,000	9	95.00	855
005 Lester Davis School	57	33	(24)	45	12	92.00	40,000	36,000	36,000	10	95.00	950
006 JJAEP	2	4	2	2	(2)	92.00	40,000	36,000	36,000	10	95.00	950
039 Fred Moore High School	72	61	(11)	49	(12)	92.00	40,000	36,000	36,000	10	95.00	950
040 Joe Dale Sparks	44	43	(1)	44	1	92.00	40,000	36,000	36,000	5	95.00	475
Total	543	487	(56)	485	(2)		80,000	72,000	72,000	43		4,085
District Total	26,234	25,995	(239)	26,377	382		2,834,326	2,550,896	2,550,896	1,338		127,110

	2013-2014 10/1/13	2013-2014 Projected	Change	%	Projected Increase	Budget Increase	6% Increase	Budget Increase	Cost of 6% Over Projected
% Growth - Elementary	12,933	12,835	(98)	-0.76%	(98)	(9,016)	776	71,392	80,408
% Growth - Middle School	5,844	6,085	241	4.12%	241	19,762	351	28,782	9,020
% Growth - High School	6,731	6,972	241	3.58%	241	36,632	404	61,408	24,776
% Growth - Other	487	485	(2)	-0.41%	(2)	(184)	29	2,668	2,852
% Growth - Total	25,995	26,377	382	1.47%	382	47,194	1,560	164,250	117,056

Note 1: Elementary campus allocations are based on the greater of the 2014-2015 projected enrollment multiplied by the per pupil allotment or \$40,000.

Note 2: The Business Office will enter the budget for the Educational Leave Days.

**Denton ISD
Schedule of Projected Revenue
2014-2015**

	M & O	Debt Service
Based on a growth in values of	6.26%	6.26%
or a growth in values of	600,000,000	600,000,000
Prior Year Certified and Under Protest Values	9,591,174,581	9,591,174,581
Certified and Under Protest Values	10,191,174,581	10,191,174,581
Freeze Ceiling	16,182,306	16,182,306
% Increase in Projected Enrollment	2.690%	
2014-2015 Projected ADA	25,321.9200	
2013-2014 Refined ADA	24,658.5100	
2013-2014 High School ADA	6,411.010	
2013-2014 Projected WADA	32,095.666	
Proposed Tax Rate	1.04000	0.50000
Freeze Allocation Rate	1.04000	0.49000
Collection Rate	0.98860	0.98860

Description	Total State Local M & O Revenue	Proposed Budget 2014-2015	Debt Service Budget 2014-2015
LOCAL FUNDING			
Current Taxes			50,374,976
Current Taxes - Freeze Amount			5,123,488
	0	0	55,498,464
Current Taxes - \$ 1.00 - Compressed Rate	111,206,048	111,206,048	
Current Taxes - \$.04 - above Compressed Rate	4,448,242	4,448,242	
	115,654,290	115,654,290	0
Delinquent Taxes		1,200,000	550,000
	115,654,290	116,854,290	56,048,464
Penalties & Interest		635,000	275,000
Rendition		50,000	
Total Taxes	115,654,290	117,539,290	56,323,464
Vehicle Inventory Tax		75,000	
Tuition - CATE		195,000	
Tuition - Community Education		15,000	
Tuition - Extended Day		1,250,000	
Tuition - VG Child Development Center		375,000	
Tuition - Pre-K Academy		90,000	
Summer School - High School		25,000	
Parking Fees - RHS		9,000	
Parking Fees - DHS		3,000	
Parking Fees - GHS		12,000	
Saturday School/Credit Restoration		4,000	
Facility Use Fees		40,000	
Other Revenue		50,000	
Fine Arts - Instrument Usage Fees		30,000	
Fine Arts - Building Use Fee		2,200	
Royalty		40,000	
Athletic Advertising		16,200	
Interest Earnings		50,000	15,992
Athletic Revenue		385,000	
Total Other Revenue	0	2,666,400	15,992
Total Local Revenue	115,654,290	120,205,690	56,339,456
STATE FUNDING			
State Revenues from TEA			
Tier I State Aid	67,331,997	67,331,997	
Tier II, State Aide for "Golden" Level (\$59.97)	3,945,571	3,945,571	
Tier II, State Aid for \$31.95 Level	0	0	
Total Tier II	3,945,571	3,945,571	0
Additional State Aid for Tax Reduction	2,542,040	2,542,040	
Staff Allotment (\$500-Full Time & \$250-Part Time)	539,440	539,440	
Rider 71/TRS Employer Contribution Assistance	1,710,496	1,710,496	
Texas School for the Deaf Charge	(13,503)	(13,503)	

**Denton ISD
Schedule of Projected Revenue
2014-2015**

	M & O	Debt Service
Based on a growth in values of	6.26%	6.26%
or a growth in values of	600,000,000	600,000,000
Prior Year Certified and Under Protest Values	9,591,174,581	9,591,174,581
Certified and Under Protest Values	10,191,174,581	10,191,174,581
Freeze Ceiling	16,182,306	16,182,306
% Increase in Projected Enrollment	2.690%	
2014-2015 Projected ADA	25,321.9200	
2013-2014 Refined ADA	24,658.5100	
2013-2014 High School ADA	6,411.010	
2013-2014 Projected WADA	32,095.666	
Proposed Tax Rate	1.04000	0.50000
Freeze Allocation Rate	1.04000	0.49000
Collection Rate	0.98860	0.98860

Description	Total State Local M & O Revenue	Proposed Budget 2014-2015	Debt Service Budget 2014-2015
Total Foundation School Program - All Funds	76,056,041	76,056,041	0
TRS On-Behalf		8,000,000	
Total State Funds	76,056,041	84,056,041	0
FEDERAL FUNDING			
Indirect Costs		100,000	
Indirect Costs - Child Nutrition		500,000	
SHARS Program		1,500,000	
ROTC		160,000	
Total Federal Funds	0	2,260,000	0
Transfer from Workers Compensation		1,000,000	
Transfer from Healthcare Trust		244,440	
Total Revenue	191,710,331	207,766,171	56,339,456

**Denton ISD
Summary of Budget Changes
2014-2015**

Request #	Recommended Amount	Requested Amount	Description
PERSONNEL			
Elementary			
R15-19-1	58,000.00		Borman - IB World Language Teacher - 1 FTE
R15-21-4	60,000.00		Special Education - PPCD - Teacher - 1 FTE
R15-21-5	44,000.00		Special Education - PPCD - Paras - 2 FTEs
R15-42-1	739,000.00		Dorothy Adkins Elementary School
R15-43-1		120,000.00	PreK Staffing - 2 FTEs
R15-43-2	(30,000.00)		Elementary Staffing - (.5) FTE
R15-14-1		30,000.00	Borman - ESL Support - .5 FTE
R15-14-1		30,000.00	Wilson - ESL Support - .5 FTE
R15-14-1		30,000.00	WS Ryan - ESL Support - .5 FTE
	871,000.00	210,000.00	Total Elementary
Middle School			
R15-21-2	60,000.00		NMS - Special Education - 1 FTEs
R15-43-3	(420,000.00)		Middle School Staffing - (8) FTEs
R15-43-4		90,000.00	Middle School Aides - 3 FTEs
R15-14-1		60,000.00	RCMS - ESL Support - 1 FTE
R15-14-1		90,000.00	BMMS - ESL Support - 1.5 FTE
R15-14-1		60,000.00	SMS - ESL Support - 1 FTE
R-15-50-1		60,000.00	NMS - Asst Orchestra Director - 1 FTE
	(360,000.00)	360,000.00	Total Middle School
High School			
R15-21-2	120,000.00		RHS - Special Education - 2 FTEs
R15-21-3	44,000.00		GHS - Special Education - ALS - 2 Paras
R15-43-5	330,000.00		High School Staffing - 5.5 FTEs
R15-43-5		540,000.00	High School Staffing - 9 FTEs
R15-14-1		60,000.00	DHS - ESL Support - 1 FTE
R15-14-1		120,000.00	RHS - ESL Support - 2 FTEs
	494,000.00	720,000.00	Total High School
	134,000.00	1,080,000.00	Total Secondary Personnel
Other Personnel			
R15-51-1	2,880,558.00	1,000,000.00	2014-2015 Salary Compensation Plan
15-52-1	1,710,496.00		TRS - Placeholder from revenue on Template
	(2,000,000.00)		13-14 Payroll Cost Saving
R15-40-4	1,061.68		Administrative Services - Adjust Buyer to Assistant Purchasing Agent
R15-2-1	(123,453.61)		Operations - Salary Decrease - Contract Services
R15-45-3	10,000.00		Operations - Transportation - Upgrade Supervisor to Manager
R15-45-1	75,366.00		Technology - Data Processing - 2 FTEs
R15-45-2	37,683.00		Technology - Help Desk Support - 1 FTE
R15-45-3	(90,000.00)		Technology - SharePoint Position
	2,501,711.07	1,000,000.00	Total Other Personnel
	3,506,711.07	2,290,000.00	Total Personnel
NON-PERSONNEL			
R15-44-1	31,020.00		14-15 Per Pupil Allotment - Increase for projected enrollment for 90%
R15-44-1	3,444.00		14-15 Per Pupil Allotment - Increase for projected enrollment for 10%
			14-15 Per Pupil Allotment - Additional for projected growth at 6%
			14-15 Per Pupil Allotment - Growth in Free & Reduced
			14-15 Per Pupil Allotment - Growth in LEP
R15-26-1	200,000.00		Curriculum & Instruction - Communities in Schools
R15-23-1,2,3	1,422.00		Curriculum & Instruction - EXPO - Meyers
R15-23-4,5,6	1,151.00		Curriculum & Instruction - EXPO - Adkins
R14-21-6	9,000.00		Curriculum & Instruction - IB DHS - DP Testing - 12 additional students
R15-28-1	3,200.00		Academic Programs - Safe Schools Bully & Tracking Alert
R15-2-4,5,7	(140,990.00)		Operations - Utility Costs
R15-2-5	17,160.00		Operations - BMMS - Grounds

**Denton ISD
Summary of Budget Changes
2014-2015**

Request #	Recommended Amount	Requested Amount	Description
R15-2-3	209,673.00		Operations - TD Contract Increase Transportation - Fuel contingency Replacement Cycle - Transportation Replacement Cycle - Major Maintenance Replacement Cycle - Technology Replacement Cycle - Districtwide Equipment
	335,080.00	0.00	Total Non-Personnel
R15-2-7	110,390.00		Dorothy Adkins Elementary School Operations - Custodial - SSC Contract Districtwide - Property Insurance
R15-2-5	13,440.00		Operations - Grounds Contract Operations - Utility Costs
	123,830.00	0.00	Total Dorothy Adkins Elementary School
			Self-funded Programs
	0.00	0.00	Total Self-funded Programs
			14/15 One Time Adjustments Fine Arts - RHS - UIL Area Marching Contest (RHS > 5A & GHS > 4A) Fine Arts - DHS - UIL Area Marching Contest (RHS > 5A & GHS > 4A) Fine Arts - GHS - UIL Area Marching Contest (RHS > 5A & GHS > 4A) GHS Drums
	(21,257.40)		
	(21,257.40)	0.00	Total 14/15 One Time Adjustments
	437,652.60	0.00	Total Non-Personnel and Other
	3,944,363.67	2,290,000.00	Total Changes
	3,579,117.51		Difference
	207,766,171.34		Revenue Total Proposed Revenue Budget
	1,000,000.00		Assigned Fund Balance for Opening of Adkins Elementary School
	208,766,171.34		2014-2015 Proposed Revenue Budget
	208,657,177.87		Expenses 2013-2014 Final Budget
	(138,160.00)		2013-2014 Adjustments
	208,519,017.87		2014-2015 Base Budget
	3,506,711.07		Changes to Payroll Cost
	437,652.60		Changes to Non-Payroll Budgets
	3,944,363.67		Total Changes
	212,463,381.54		2013-2014 Proposed Expenditure Budget
	(3,697,210.20)		Net Revenue less Expenditures

**Denton ISD
Basic Elementary School Staffing
Dorothy Adkins Elementary School**

Projected Enrollment as of 3/30/14

274

Request #	FTE	PROFESSIONAL	BUDGET
	1.00	Principal	81,000.00
		Assistant Principal	0.00
	1.00	Administrative Intern	63,000.00
	1.00	Counselor	63,000.00
	1.00	Librarian	63,000.00
	1.00	Nurse	63,000.00
	0.50	EXPO	29,000.00
	1.00	Art	58,000.00
	1.00	Music	58,000.00
	7.50		478,000.00
		Special Education	Existing Staff
	0.00		0.00
		Bilingual	
	0.50	Bilingual - ESL	29,000.00
	0.50		29,000.00
		State Comp	
	1.00	Reading Recovery	58,000.00
	0.50	3-5 Reading	29,000.00
	0.50	Math	29,000.00
	0.50	Dyslexia	29,000.00
	2.50		145,000.00
		Teachers	Existing Staff
		Elementary School Growth Position	0.00
		Orchestra	0.00
	0.00		0.00
	10.50	Total Professional Staff	652,000.00
		PARA-PROFESSIONAL	
	1.00	Campus Tech	29,000.00
	1.00	Secretary	29,000.00
	1.00	Receptionist	29,000.00
		Library Aide	0.00
	3.00		87,000.00
	3.00	Total Para-Professional Staff	87,000.00
	13.50	Total Elementary School Staff	739,000.00