Denton Independent School District
2016-2017 Proposed Budget

Regular School Board Meeting
June 21, 2016

DENTON INDEPENDENT SCHOOL DISTRICT

CENTRAL SERVICES

Dr. Jamie Wilson	Superintendent
Dr. Richard Valenta	Deputy Superintendent
Dr. Mike Mattingly	Assistant Superintendent of Curriculum, Instruction & & Staff Development
Ms. Debbie Monschke	Assistant Superintendent of Administrative Services
Dr. Robert Stewart	Assistant Superintendent of Human Resources
Mr. Ernie Stripling	Technology Information Officer
Mr. Paul Andress	Executive Director of Operations
Ms. Debbie Roybal	Executive Director of Special Education
Mr. Jason Rainey	Executive Director of Human Resources
Dr. Daniel Lopez	Area Superintendent
Ms. Susannah O'Bara	Area Superintendent
Ms. Gwen Perkins	Area Superintendent

SECONDARY CAMPUSES

Dr. Lesli Guajardo	Ray Braswell High School
Mr. Daniel Ford	Denton High School
Ms. Marilyn Robsatt	Fred Moore High School
Mr. Shaun Perry	John Guyer High School
Mr. Vernon Reeves	Billy Ryan High School
Mr. Paul Martinez	A.O. Calhoun Middle School
tbd	Ronny Crownover Middle School
Mr. Jeff Smith	Tom Harpool Middle School
Dr. Debbie Nobles	Carroll McMath Middle School
Ms. Renee Koontz	Middle School #8
Ms. Angela Ricks	Bettye Myers Middle School
Ms. Beth Kelly	Navo Middle School
Ms. Kathleen Carmona	Chester O. Strickland Middle School

ELEMENTARY CAMPUSES

Ms. Emily McLarty	Dorothy P. Adkins Elementary
Dr. Happy Carrico	Catherine Bell Elementary
Ms. Karen Satterwhite	Annie Webb Blanton Elementary
tbd	Frank Borman Elementary
Mr. Matt Preston	Cross Oaks Elementary
Dr. Linda Tucker	Evers Park Elementary
Ms. Marcy Auchter	J.L. Ginnings Elementary
Ms. Robin Brownell	Mildred M. Hawk Elementary
Dr. Patty Jensen	Eva Swan Hodge Elementary
Ms. Teresa Andress	Sam Houston Elementary
Ms. Lorena Salas	Robert E. Lee Elementary
Ms. Lacey Hailey	Ronald E. McNair Elementary
Ms. Erika Timmons	L.A. Nelson Elementary
Ms. Natalie Mead	Paloma Creek Elementary
Ms. Lacey Rainey	Pecan Creek Elementary
Mr. Julio Lopez	Providence Elementary
Ms. Mary Dunlevy	Eugenia Porter Rayzor Elementary
Ms. Cecilia Holt	Newton Rayzor Elementary
Ms. Roshaunda Thomas	Thomas Rivera Elementary
Ms. Nichole Poole	Wayne Stuart Ryan Elementary
Mr. Michael McWilliams	Savannah Elementary
Ms. Chris Rangel	Olive Stephens Elementary
Mr. Caleb Leath	Woodrow Wilson Elementary

OTHER CAMPUSES

Mr. Marcus Bourland	LaGrone Advanced Technology Complex (ATC)
Mr. Jeff Tinch	Lester Davis School
Mr. Anthony Sims	Joe Dale Sparks Campus
Ms. Angela Hellman	Ann Windle School for Young Children
Ms. Felicia Sprayberry	PoPo and Lupe Gonzalez School for Young Children

DENTON INDEPENDENT SCHOOL DISTRICT
2016-2017
Table of Contents

INTRODUCTORY

2016-2017 BUDGET PLANNING CALENDAR

January - June	Budget Committee meets weekly to review budget requests and develop the proposed budget for the 2016-2017 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 6-7	eFinancePlus budget work session to enter budgets in the technology training room.
April 22	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 22 – May 31	Business Office compiles budgetary data.
April – May	Mailing of notices of appraised value by chief appraiser.
April 29	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 6	72-hours notice for meeting.
May 10	Meeting of Board to decide on public meeting date on budget and proposed tax rate.
May 15	Deadline for submitting appraisal records to ARB.
June 5	"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 17	72-hours notice for public meeting.
June 21	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 24	72-hours notice for public meeting.
June 28	School board to adopt the budget.
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth.
July 20	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 2	72-hours notice for meeting at which Board will adopt tax rate.
September 6	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 2016	Approve tax levy roll. The tax assessor prepares and mails tax bills.

KEY ISSUES ADDRESSED IN THE 2016-2017 BUDGET

The focus for the Denton Independent School District budget process has been to address a projected increase in student enrollment of 1.27% or 342.5 students and maintain current programs. The District is projected to receive a decrease in state funding of approximately $5,997,272 as compared to the prior year's adopted budget. Property tax collections are expected to increase by $8,813,949. The Maintenance and Operations Tax Rate will remain at $1.04. The Maintenance and Operations tax revenue is based on certified values from July 2015 plus estimated property value growth of $900,000,000. The proposed expenditure budget reflects an increase of $11,613,554 over the prior year. The proposed deficit of $7,981,686 will be funded from the General Fund – Fund Balance.

SALARIES

During the 2012-2013 school year the district worked with TASB to examine pay equity for employees and to determine if pay practices were internally fair and externally competitive. Several adjustments were implemented during the 2013-2014, 2014-2015, and 2015-2016 school years. Included in the 2016-2017 budget are salaries for Bell Elementary and Braswell High School. Salaries for the new campuses are $2,488,678 and $5,916,119 respectively. The proposed budget also includes preliminary staffing for the startup of Middle School #8.

CAMPUS ALLOCATIONS

Each campus receives an allocation based on their enrollment. The budget also includes additional funding for each campus based on their respective Free and Reduced, and ELL enrollment.

	Per Pupil	F & R	LEP
Elementary	$ 92	$10	$12
Middle School	$ 82	$10	$12
High School	$ 152	$10	$12

DIVISION BUDGETS

Below is a list of the major divisional budget adjustments:

- Increases due to opening two new campuses
  - Utility Cost $730,400
  - SSC Contract $675,764
  - Landscaping Contract $160,000
  - Grounds Contract $ 71,000
  - Property Insurance $ 61,062
  - Braswell High School – Fine Arts Program $ 80,000
  - Braswell High School – SRO Contract $ 94,940
  - Braswell High School – Athletics Program $377,829
- Athletics $324,495

2016-2017 NEW POSITIONS

ELEMENTARY SCHOOL POSITIONS			
POSITION	**UNITS**	**RATE**	**AMOUNT**
Bell	42.00		2,488,677.61
Borman	(2.00)	60,750.00	(121,500.00)
Cross Oaks	2.00	60,750.00	121,500.00
EP Rayzor	(1.00)	60,750.00	(60,750.00)
Lee	(1.00)	60,750.00	(60,750.00)
N Rayzor	(1.00)	60,750.00	(60,750.00)
Nelson	(1.00)	60,750.00	(60,750.00)
Paloma Creek	(9.00)	60,750.00	(546,750.00)
Pecan Creek	(2.00)	60,750.00	(121,500.00)
Providence	(13.00)	60,750.00	(789,750.00)
Rivera	(1.00)	60,750.00	(60,750.00)
Savannah	(2.00)	60,750.00	(121,500.00)
Stephens	(1.00)	60,750.00	(60,750.00)
Wilson	(1.00)	60,750.00	(60,750.00)
WS Ryan	(4.00)	60,750.00	(243,000.00)
Bilingual - Evers	1.00	60,750.00	60,750.00
Bilingual - Hodge	1.00	60,750.00	60,750.00
Bilingual - Pecan Creek	(2.00)	60,750.00	(121,500.00)
Bilingual - Stephens	5.00	60,750.00	303,750.00
TOTAL ELEMENTARY SCHOOL POSITIONS	**10.00**		**544,677.61**

SECONDARY SCHOOL POSITIONS			
POSITION	**UNITS**	**RATE**	**AMOUNT**
BMMS	4.00	60,750.00	243,000.00
NMS	2.00	60,750.00	121,500.00
Middle School #8 - Principal	1.00	88,000.00	88,000.00
Middle School #8 - Counselor	0.50	68,000.00	34,000.00
Middle School #8 - Librarian	0.50	68,000.00	34,000.00
Middle School #8 - Secretary	0.50	30,375.00	15,187.50
TOTAL MIDDLE SCHOOL POSITIONS	**8.50**		**535,687.50**
Braswell High School	82.00		4,988,468.84
BHS - Aide, Counseling	1.00	30,375.00	30,375.00
BHS - Aide, ISS	1.00	30,375.00	30,375.00
BHS - Athletic Stipends			350,000.00
BHS - Athletic Trainer	2.00	60,750.00	121,500.00
BHS - Athletics - Field Maintenance		900.00	900.00
BHS - Athletics - Summer Conditioning		5,000.00	5,000.00
BHS - Attendance Clerk	2.00	30,375.00	60,750.00
BHS - Registrar	1.00	30,375.00	30,375.00
BHS - Special Education	7.00		268,000.00
BHS - Special Education - Diagnostician Clerk	1.00	30,375.00	30,375.00
DHS	(11.00)	60,750.00	(668,250.00)
GHS	1.50	60,750.00	91,125.00
RHS	(20.00)	60,750.00	(1,215,000.00)
TOTAL HIGH SCHOOL POSITIONS	**67.50**		**4,123,993.84**
TOTAL SECONDARY SCHOOL POSITIONS	**76.00**		**4,659,681.34**

DISTRICT WIDE POSITIONS			
POSITION	**UNITS**	**RATE**	**AMOUNT**
Special Education - K-2 Communications Teacher (Braswell Zone)	1.00	60,000.00	60,000.00
Technology - Hardware Support Tech (Bell, Paloma Creek)	1.00	36,500.00	36,500.00
Transportation - Fleet Maintenance Foreman	1.00	43,242.00	43,242.00
TOTAL DISTRICT WIDE POSITIONS	**3.00**		**139,742.00**
TOTAL NEW POSITIONS 2016-2017	**89.00**		**5,344,100.95**

2015-2015 ADDITIONAL POSITIONS			
POSITION	**UNITS**	**RATE**	**AMOUNT**
PreK Paras	6.00	31,500.00	189,000.00
Elementary School Growth	2.00	63,000.00	126,000.00
Ginnings - Instructional Aide	1.00	31,500.00	31,500.00
Middle School Growth	5.75	63,000.00	362,250.00
BMMS & SMS - Office Aide	2.00	31,500.00	63,000.00
High School Growth	0.50	63,000.00	31,500.00
DHS - Secretary for Asst. Principals	1.00	31,500.00	31,500.00
Admin Services Re-organization			201,968.00
Director of PreK/504	1.00	101,739.00	101,739.00
Technology - Hardware Technician - Central	1.00	38,000.00	38,000.00
Transportation - Drivers	4.00		63,810.00
Transportation - Drivers - Special Needs	2.00		31,905.00
Transportation - Monitors - Special Needs	2.00		23,268.00
			0.00
TOTAL ADDITIONAL POSITIONS 2015-2015	**28.25**		**1,295,440.00**

TOTAL NEW PERSONNEL	**117.25**		**6,639,540.95**

INTRODUCTORY

SUMMARY OF PROPOSED REVENUE AND EXPENDITURES

DESCRIPTION	2015-2016	2016-2017	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Fund Revenue	$221,177,917	$226,930,574	$5,752,657	2.60%
General Fund Expenditures	($223,298,706)	($234,912,260)	($11,613,554)	5.20%
Net General Fund	**($2,120,789)**	**($7,981,686)**	**($5,860,897)**	
Debt Service Fund Revenue	$64,440,285	$70,347,946	$5,907,661	9.17%
Debt Service Fund Expenditures	($64,440,285)	($70,347,946)	($5,907,661)	9.17%
Net Debt Service	**$0**	**$0**	**$0**	
Child Nutrition Revenue	$9,200,000	$10,141,536	$941,536	10.23%
Child Nutrition Expenditures	($9,200,000)	($10,141,536)	($941,536)	10.23%
Net Child Nutrition	**($0)**	**$0**	**$0**	

COMPARISON OF 2016-2017 PROPOSED REVENUE BUDGET
TO
2015-2016 ADOPTED REVENUE BUDGET
GENERAL FUND

DESCRIPTION	2015-2016 ADOPTED BUDGET	2016-2017 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	132,288,593	141,102,542	60.07%	8,813,949	6.66%
Tax Rate	1.0400	1.0400			
Delinquent Taxes, Penalty & Interest	1,957,750	1,957,750	0.83%		
Other Local Revenue	2,756,460	3,626,460	1.54%	870,000	31.56%
State Funds	71,113,114	65,115,842	27.72%	(5,997,272)	-8.43%
State Funds - TRS On-Behalf	8,000,000	9,500,000	4.04%	1,500,000	18.75%
Federal Funds	3,075,000	3,775,000	1.61%	700,000	22.76%
Transfer from W/C	1,000,000	750,000	0.32%	(250,000)	-25.00%
Transfer from Healthcare Trust	987,000	1,102,980	0.47%	115,980	11.75%
Total General Fund Revenue	**221,177,917**	**226,930,574**	96.60%	**5,752,657**	**2.60%**
Assigned Fund Balance	2,120,789	7,981,686	3.40%	5,860,897	276.35%
Total General Fund Resources	**$223,298,706**	**$234,912,260**	**100.00%**	**$11,613,554**	**5.20%**

COMPARISON OF 2016-2017 PROPOSED EXPENDITURE BUDGET
TO
2015-2016 ADOPTED EXPENDITURE BUDGET
GENERAL FUND

DESCRIPTION	2015-2016 ADOPTED BUDGET	2016-2017 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	190,003,159	198,134,550	84.35%	8,131,391	4.28%
Contracted Services	21,654,474	24,294,262	10.34%	2,639,788	12.19%
Supplies	7,256,781	7,478,909	3.18%	222,128	3.06%
Travel and Other	4,009,521	4,692,973	2.00%	683,452	17.05%
Debt Service					
Capital Outlay	374,771	311,566	0.13%	(63,205)	-16.86%
Total General Fund Budget	**$223,298,706**	**$234,912,260**	**100.00%**	**$11,613,554**	**5.20%**

DEBT SERVICE FUND

COMPARISON OF 2016-2017 PROPOSED REVENUE BUDGET
TO
2015-2016 ADOPTED REVENUE BUDGET
DEBT SERVICE FUND

DESCRIPTION	2015-2016 ADOPTED BUDGET	2016-2017 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	63,600,285	67,837,760	96.43%	4,237,475	6.66%
Tax Rate per $100	0.5000	0.500			
Delinquent Taxes	550,000	550,000	0.78%		
Penalty & Interest	275,000	275,000	0.39%		
Interest Earnings	15,000	90,000	0.14%	75,000	500.00%
Hold Harmless for Homestead Exemption	-	1,389,137	1.97%	1,389,137	100.00%
Total Debt Service Revenue	**64,440,285**	**70,141,897**	99.71%	5,701,612	8.85%
Fund Balance		206,049	0.29%	206,049	100.00%
Total Debt Service Resources	**$64,440,285**	**$70,347,946**	**100.00%**	**$5,907,661**	**9.17%**

COMPARISON OF 2016-2017 PROPOSED EXPENDITURE BUDGET
TO
2015-2016 ADOPTED EXPENDITURE BUDGET
DEBT SERVICE FUND

DESCRIPTION	2015-2016 ADOPTED BUDGET	2016-2017 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries				
Contracted Services				
Supplies				
Travel and Other				
Debt Service	64,440,285	70,347,946	5,907,661	9.17%
Capital Outlay				
Total Debt Service Fund	**$64,440,285**	**$70,347,946**	**$5,907,661**	**9.17%**

DENTON ISD
SCHEDULE OF DEBT SERVICE REQUIREMENTS
2016-2017

DEBT SERVICE	PRINCIPAL	INTEREST	Sub-Total	FEES	TOTAL
U/L Tax School Building and Refunding Bonds Series 2001	1,675,000.00	661,470.00	2,336,470.00	1,795.00	2,338,265.00
U/L Tax School Building and Refunding Bonds Series 2002	708,645.13	4,726,354.87	5,435,000.00	1,000.00	5,436,000.00
Variable Rate U/L Tax School Building Bonds, Series 2005-A	1,840,000.00	1,955,138.00	3,795,138.00	227,354.05	4,022,492.05
Variable Rate U/L Tax School Building Bonds, Series 2006-B		1,571,100.00	1,571,100.00	160,301.96	1,731,401.96
U/L Tax School Building Bonds, Series 2007	890,000.00	39,000.00	929,000.00	1,750.00	930,750.00
U/L Tax School Building Bonds, Series 2008	2,180,000.00	98,100.00	2,278,100.00	1,750.00	2,279,850.00
U/L Tax Refunding Bonds, Series 2009	1,705,000.00	431,325.00	2,136,325.00	1,750.00	2,138,075.00
U/L Tax Refunding Bonds, Series 2011	2,660,000.00	660,100.00	3,320,100.00	2,500.00	3,322,600.00
Variable Rate U/L Tax School Building Bonds, Series 2012-A		687,200.00	687,200.00	3,940.79	691,140.79
U/L Tax Refunding Bonds, Series 2012-B	320,000.00	2,695,381.26	3,015,381.26	1,500.00	3,016,881.26
U/L Tax Refunding Bonds, Series 2012-C	3,145,000.00	356,175.00	3,501,175.00	1,500.00	3,502,675.00
U/L Tax Refunding Bonds, Series 2012-D		1,555,465.00	1,555,465.00	1,500.00	1,556,965.00
Variable Rate Unlimited Tax School Building Bonds, Series 2013		1,592,600.00	1,592,600.00	1,750.00	1,594,350.00
U/L Tax School Building Bonds, Series 2014-A	3,160,000.00	3,462,500.00	6,622,500.00	2,500.00	6,625,000.00
Variable Rate U/L Tax School Building Bonds, Series 2014-B		1,381,500.00	1,381,500.00	1,750.00	1,383,250.00
U/L Tax Refunding Bonds, Series 2014-C	2,390,000.00	649,300.00	3,039,300.00	1,750.00	3,041,050.00
U/L Tax Refunding Bonds, Series 2015		5,501,450.00	5,501,450.00	1,750.00	5,503,200.00
U/L Tax School Building Bonds, Series 2015-A	920,000.00	8,121,500.00	9,041,500.00	1,750.00	9,043,250.00
U/L Tax Refunding Bonds, Series 2016		5,189,000.00	5,189,000.00	1,750.00	5,190,750.00
	21,593,645.13	41,334,659.13	62,928,304.26	419,641.80	63,347,946.06
Additional Principal Payment					7,000,000.00
Total Revenue Required for Debt Service Payments					**70,347,946.06**
Summary of Projected Revenue					
Estimated Tax Collections					67,837,760.37
Other Revenue:					
Tier III - Existing Debt Allotment					-
Hold Harmless for Homestead Exemption					1,389,137.00
Other Revenue - Delinquent Taxes					550,000.00
Other Revenue - Penalty & Interest					275,000.00
Interest Income					90,000.00
Total Other Revenue					2,304,137.00
Total Estimated Tax Collections					**70,141,897.37**
Increase (Decrease) in Fund Balance					(206,048.69)

CHILD NUTRITION FUND

COMPARISON OF 2016-2017 PROPOSED REVENUE BUDGET
TO
2015-2016 ADOPTED REVENUE BUDGET
CHILD NUTRITION

DESCRIPTION	2015-2016 ADOPTED BUDGET	2016-2017 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	3,000,000	3,645,000	35.94%	645,000	21.50%
State Funds	60,000	60,000	0.59%	0	0.00%
National Breakfast Program	1,100,000	1,360,000	13.41%	260,000	23.64%
National Lunch Program	5,040,000	5,076,536	50.06%	36,536	0.72%
USDA Commodities	500,000	500,000	4.93%	0	0.00%
Other Resources - Indirect Cost paid to General Fund	(500,000)	(500,000)	-4.93%	0	0.00%
Total Child Nutrition	**$9,200,000**	**$10,141,536**	**100.00%**	**$941,536**	**10.23%**

COMPARISON OF 2016-2017 PROPOSED EXPENDITURE BUDGET
TO
2015-2016 ADOPTED EXPENDITURE BUDGET
CHILD NUTRITION

DESCRIPTION	2015-2016 ADOPTED BUDGET	2016-2017 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	3,725,000	4,250,000	41.91%	525,000	14.09%
Contracted Services	125,000	116,500	1.15%	(8,500)	-6.80%
Supplies	4,462,000	4,886,036	48.18%	424,036	9.50%
Supplies - USDA Commodities	500,000	500,000	4.93%		
Travel and Other	388,000	389,000	3.83%	1,000	0.26%
Total Budget	**$9,200,000**	**$10,141,536**	**100.00%**	**$941,536**	**10.23%**

PROPERTY VALUES

CALCULATION OF PROPERTY TAX REVENUE

	GENERAL	DEBT SERVICE	TOTAL
Estimated Net Roll	12,492,151,561	12,492,151,561	
Net Roll at Collection Rate - 99.00%	12,367,230,045	12,367,230,045	
Tax Rate per $100 Valuation	1.0400	0.5000	1.5400
Tax Rate for Freeze Allocation	1.0400	0.5000	1.5400
Tax Revenue before Freeze		61,836,150	61,836,150
Tax Revenue before Freeze - Compressed Rate of $1.00	123,672,301		123,672,301
Tax Revenue before Freeze - Above Compressed Rate of $1.00	4,946,892		4,946,892
Freeze Values		6,001,610	6,001,610
Freeze Values - Compressed Rate of $1.00	12,003,220		12,003,220
Freeze Values - Above Compressed Rate of $1.00	480,129		480,129
Total Property Tax Revenue	**$141,102,542**	**$67,837,760**	**$208,940,302**

	Gross	Collection Rate	Net
Estimated Frozen Tax Levy	18,671,676.00	99.00%	18,484,959.24

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

Land		Value			
Homesite:		2,295,007,230			
Non Homesite:		2,262,545,130			
Ag Market:		822,063,880			
Timber Market:		0	**Total Land**	(+)	5,379,616,240
Improvement		**Value**			
Homesite:		7,846,432,961			
Non Homesite:		3,662,578,968	**Total Improvements**	(+)	11,509,011,929
Non Real	**Count**	**Value**			
Personal Property:	4,769	1,534,561,237			
Mineral Property:	1	88,145,058			
Autos:	0	0	**Total Non Real**	(+)	1,622,706,295
			Market Value	=	18,511,334,464
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	819,939,316	2,124,564			
Ag Use:	4,696,458	7,673	**Productivity Loss**	(-)	815,242,858
Timber Use:	0	0	**Appraised Value**	=	17,696,091,606
Productivity Loss:	815,242,858	2,116,891			
			Homestead Cap	(-)	218,027,710
			Assessed Value	=	17,478,063,896
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,132,496,713
			Net Taxable	=	15,345,567,183

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	71,549,537	55,469,795	669,697.52	671,411.85	398			
DPS	159,821	124,821	1,339.02	1,339.02	1			
OV65	1,933,659,319	1,585,574,113	18,017,908.01	18,108,975.95	8,904			
Total	2,005,368,677	1,641,168,729	18,688,944.55	18,781,726.82	9,303	**Freeze Taxable**	(-)	1,641,168,729
Tax Rate	1.540000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	489,178	419,178	358,592	60,586	2			
OV65	58,985,444	50,904,729	42,065,244	8,839,485	213			
Total	59,474,622	51,323,907	42,423,836	8,900,071	215	**Transfer Adjustment**	(-)	8,900,071

Freeze Adjusted Taxable = 13,695,498,383

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
229,599,619.65 = 13,695,498,383 * (1.540000 / 100) + 18,688,944.55

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

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	0	0	0
CHODO	2	21,342,697	0	21,342,697
DP	413	0	3,790,019	3,790,019
DPS	2	0	10,000	10,000
DV1	202	0	1,598,549	1,598,549
DV1S	15	0	70,000	70,000
DV2	156	0	1,419,000	1,419,000
DV2S	6	0	45,000	45,000
DV3	156	0	1,587,689	1,587,689
DV3S	7	0	70,000	70,000
DV4	485	0	3,008,401	3,008,401
DV4S	71	0	599,821	599,821
DVHS	338	0	67,834,930	67,834,930
DVHSS	28	0	5,106,891	5,106,891
EX	25	0	3,337,346	3,337,346
EX-XG	22	0	275,323	275,323
EX-XI	10	0	139,796	139,796
EX-XJ	8	0	12,550,511	12,550,511
EX-XL	2	0	81,815	81,815
EX-XR	1	0	4,320	4,320
EX-XU	415	0	296,456,955	296,456,955
EX-XU (Prorated)	2	0	535,522	535,522
EX-XV	2,029	0	597,228,999	597,228,999
EX-XV (Prorated)	8	0	1,209,569	1,209,569
EX366	200	0	49,171	49,171
FR	28	229,310,311	0	229,310,311
HS	31,284	0	771,304,906	771,304,906
HT	18	0	0	0
MASSS	2	0	456,756	456,756
OV65	9,165	0	88,395,775	88,395,775
OV65S	709	0	6,951,424	6,951,424
PC	20	17,571,964	0	17,571,964
PPV	17	153,253	0	153,253
	Totals	**268,378,225**	**1,864,118,488**	**2,132,496,713**

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	46,610		$407,378,049	$9,830,794,498
B	MULTIFAMILY RESIDENCE	1,416		$50,258,007	$1,630,491,548
C1	VACANT LOTS AND LAND TRACTS	6,725		$0	$543,732,289
D1	QUALIFIED AG LAND	2,231	48,942.2433	$0	$819,921,021
D2	NON-QUALIFIED LAND	608		$242,685	$26,570,351
E	FARM OR RANCH IMPROVEMENT	1,595	7,814.3662	$2,186,918	$398,001,552
ERROR		16		$0	$1,150,313
F1	COMMERCIAL REAL PROPERTY	2,105		$83,035,305	$2,559,947,858
F2	INDUSTRIAL REAL PROPERTY	45		$0	$123,572,675
G1	OIL AND GAS	1		$0	$88,145,058
J1	WATER SYSTEMS	1		$0	$219,990,447
J2	GAS DISTRIBUTION SYSTEM	4		$0	$575,455
J3	ELECTRIC COMPANY (INCLUDING CO-OP	4		$0	$1,169,902
J4	TELEPHONE COMPANY (INCLUDING CO-	10		$0	$4,338,026
J5	RAILROAD	1		$0	$0
J7	CABLE TELEVISION COMPANY	1		$0	$497,816
J8	OTHER TYPE OF UTILITY	1		$0	$76,165
L1	COMMERCIAL PERSONAL PROPERTY	4,308		$12,258,523	$806,063,096
L2	INDUSTRIAL PERSONAL PROPERTY	38		$0	$418,275,965
M1	TANGIBLE OTHER PERSONAL, MOBILE H	3,055		$3,865,484	$34,018,938
O	RESIDENTIAL INVENTORY	213		$1,062,874	$11,026,415
S	SPECIAL INVENTORY TAX	77		$0	$59,605,371
X	TOTALLY EXEMPT PROPERTY	2,740		$6,373,170	$933,369,705
		Totals	56,756.6095	$566,661,015	$18,511,334,464

New Value

TOTAL NEW VALUE MARKET:	**$566,661,015**
TOTAL NEW VALUE TAXABLE:	**$533,060,765**

New Exemptions

Exemption	Description	Count		
EX	Exempt	10	2015 Market Value	$893,328
EX-XU	11.23 Miscellaneous Exemptions	6	2015 Market Value	$1,568,093
EX-XV	Other Exemptions (including public property, r	126	2015 Market Value	$10,688,585
EX366	HB366 Exempt	65	2015 Market Value	$2,892,555
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$16,042,561**

Exemption	Description	Count	Exemption Amount
DP	Disability	15	$135,000
DV1	Disabled Veterans 10% - 29%	17	$134,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	$5,000
DV2	Disabled Veterans 30% - 49%	19	$165,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	$7,500
DV3	Disabled Veterans 50% - 69%	19	$192,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	$20,000
DV4	Disabled Veterans 70% - 100%	83	$456,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	9	$54,000
DVHS	Disabled Veteran Homestead	25	$5,113,769
HS	Homestead	1,834	$45,096,631
OV65	Over 65	884	$8,503,295
OV65S	OV65 Surviving Spouse	7	$70,000
	PARTIAL EXEMPTIONS VALUE LOSS	**2,916**	**$59,952,195**
		NEW EXEMPTIONS VALUE LOSS	**$75,994,756**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$75,994,756**

New Ag / Timber Exemptions

2015 Market Value	$207,581	Count: 13
2016 Ag/Timber Use	$4,953	
NEW AG / TIMBER VALUE LOSS	**$202,628**	

New Annexations

New Deannexations

2016 PRELIMINARY TOTALS

S05 - DENTON ISD

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
30,670	$237,290	$31,987	$205,303

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
30,116	$236,503	$31,836	$204,667

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
8,823	$3,898,709,122.00	$2,964,617,273

TAX RATES

TAX RATE COMPARISON

DESCRIPTION	2015-2016 TAX RATE	2016-2017 TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Maintenance & Operations	1.04000	1.04000		
Debt Service	0.50000	0.50000		
Total Tax Rate	**1.54000**	**1.54000**		

Rollback Tax Rate				
Maintenance & Operations	1.04005	1.04005		
Debt Service	0.50000	0.50000		
Total Rollback Tax Rate	**1.54005**	**1.54005**		

ESTIMATE OF STATE AID

ESTIMATE OF STATE AID

DESCRIPTION	2015-2016	2016-2017	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Total Cost of Tier I	182,689,764	185,160,400	2,470,636	1.35%
LESS: Local Share	(117,750,565)	(126,671,054)	(8,920,489)	7.58%
State's Share of Tier I	**64,939,199**	**58,489,346**	**(6,449,853)**	**-9.93%**
Tier II State Aid for "Golden" Level ($77.53)	5,629,606	5,775,126	145,520	2.58%
Tier II State Aid for $31.95 Level	0	0	0	100.00%
Total Tier II State Aid	**5,629,606**	**5,775,126**	**145,520**	**2.58%**
Additional State Aid for Tax Reduction	0	0	0	100.00%
Staff Allotment ($500 per F-T & $250 per P-T Employee)	559,960	632,250	72,290	12.91%
Texas School for the Deaf	(15,651)	(16,108)	(457)	2.92%
M&O Hold Harmless (ASAHE)	0	235,228	235,228	100.00%
Total Other Programs	**544,309**	**851,370**	**307,061**	56.41%
Total Estimated State Aid	**71,113,114**	**65,115,842**	**(5,997,272)**	**-8.43%**

	A	B	C	D	E	F	G
1	**District Name:**	DENTON ISD					
2	**County-District No.:**	061-901	**< (ENTER # WITH DASH, i.e., 001-902)**				
3	**Run Date:**	6/15/2016					
4	**Date Prepared:**						
5							
6							
7	**Template for Estimating Total State Aid - Property of BOSC, Inc.**						
8	**by Omar Garcia, BOSC, Inc.**						
9							
10	**This template is designed to calculate revenue based on the school finance provisions enacted by the 84th Session of the Texas Legislature**						
11	**and is based on my current understanding of those provisions and of previous laws.**						
12	**MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.**						
13							
14							
15	**Funding Elements**		**2014-15**		**2015-16**		**2016-17**
16	**Students**		**Data Entry**		**Data Entry**		**Data Entry**
17	Refined ADA (PreK - 12)		25,255.041		25,765.100		26,205.120
18	High School Refined ADA (Grades 9 thru 12 only)		6,675.634		6,931.500		7,305.890
19	Special Education Instructional Arrangement FTEs:						
20	Homebound (Code 01)		1.193		1.600		1.600
21	Hospital Class (Code 02)		1.818		3.680		3.680
22	Speech Therapy (Code 00)		46.692		49.030		49.030
23	Resource Room (Code 41,42)		482.120		496.880		496.880
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)		162.040		170.250		170.250
25	Off Home Campus (Codes 91-98)		0.135		0.000		0.000
26	VAC (Code 08)		4.334		30.990		30.990
27	State Schools (Code 30)		0.000		0.000		0.000
28	Nonpublic Contracts		0.000		0.000		0.000
29	Res Care & Treatment (Code 81-89)		11.539		13.570		13.570
31	Mainstream ADA		617.904		663.600		663.600
32	Career & Technology FTEs		1,326.421		1,436.800		1,436.800
33	Advanced Career & Technology FTEs		161.236		0.000		0.000
36	Compensatory Ed Enrollment		11,605.170		11,938.830		11,938.830
37	FTEs of Pregnant Students		2.490		2.700		2.700
39	Bilingual ADA		3,656.681		3,771.600		3,771.600
40	G & T Enrollment		1,262.752		1,288.255		1,310.256
41	Public Ed Grant Student ADA		0.000		0.000		0.000
42	**New Instructional Facility Allotment (NIFA) ADA**				0.000		1,455.360
43	**Staff**		**2014-15**		**2015-16**		**2016-17**
44	# of Full-time Employees (excluding admin & teachers, etc)		1,061.000		1,149.000		1,149.000
45	# of Part-time Employees (excluding administrators)		233.000		231.000		231.000
46			**2013 TAX**		**2014 TAX**		**2015 TAX**
47	**Property Values - (Loaded thru 15-16)**		**YEAR**		**YEAR**		**YEAR**
48	**State Certified Property Value ("T2" value) @ $25K Exemption**				11,490,603,989		12,667,105,436
49	**State Certified Property Value ("T8" value) @ $25K Exemption**				11,490,603,989		12,667,105,436
50	State Certified Property Value @ $15K Exemption (see note in Col Q)		10,572,724,068		11,774,044,755		12,960,399,436
51	State Certified Property Value @ $15K Exemption (see note in Col Q)		10,572,724,068		11,774,044,755		12,960,399,436
52							
53	**Tax Rates and Collections**		**2014-15**		**2015-16**		**2016-17**
54	M&O Adopted Tax Rate		1.0400		1.0400		1.0400
55	M&O Tax Collections @ Adopted M&O Rate		123,567,319		131,594,250		142,302,542
56	**M&O Taxes Distributed to TIF Arrangement**				0		0
57	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0		0
58	I&S Adopted Tax Rate		0.5000		0.5000		0.5000
59	I&S Tax Collections		59,365,865		63,251,611		68,387,760
60	**Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)**		0		0		0
61	**Other Data**						
62	Transportation Allocation		2,083,885		2,129,140		2,129,140
63	Texas School for the Deaf Students		2.0000		2.0000		2.0000
64	Texas School for the Blind Students		0.0000		0.0000		0.0000
65	Total Tax Levy		182,078,334		196,451,323		211,052,458
66	Charge for Adv Placement Tests **(enter as positive or negative #)**		4,545		4,730		4,730
67	Charge for Early Child Intervention **(enter as positive or negative #)**		117,599		122,410		122,410
68	Tuition Paid If Less Than 12 Grades		0		0		0
69	Bond Payment **(see Column Q re: QSCB and other Fed. programs)**		53,175,615		61,384,734		63,282,588
70	**Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes**				61,384,734		
71	State Aid Reduction for WADA Sold **(enter as negative #)**		0		0		0
72	Supplemental TIF Payment From TEA		0		0		0
74	Tax Credit for Tax Code, Chapter 313 Value Limitations		0		0		0
75	Other Adjustments for M&O Tax Collections		0		0		0
76	Tuition Allotment (42.106)		0		0		0

	A	B	C	D	E	F	G
79	LPE Current Foundation School Fund Allocation (see Column Q)		0		0		0
80	Foundation School Fund Adjustments to Date (see Column Q)		0		0		0
81	**Chapter 41 Data**		**2014-15**		**2015-16**		**2016-17**
82	**Q**. Chapter 41 District? - if yes, change to Y		N		Y		Y
83	**Q**. First-Time Chapter 41 district? (beginning with 2006-07 or later)		N		N		N
84	Enrollment		0		26,867		27,297
85	# of Non-Resident Students Who Are Charged Tuition		0		0		0
86	County Appraisal District (CAD) Cost		0		1,257,170		1,297,324
87	CAD Cost Paid by Partner's, if applicable		0		0		0
88	# of Resident Students Being Educated by Another District						
89	for which the District is Paying Tuition		0		0		0
90	Amount of Tuition Paid per Student		0		0		0
91	Chapter 42 Funding Credit Against Recapture **(enter as negative #)**		0		0		0
92	**Q.** Was the least expensive Option chosen? (Level 1)		Y		Y		Y
93	**Q.** Was the least expensive Option chosen? ($319,500 level)		Y		Y		Y
94	**Effective M&O Tax Rate / Notice Data**						**2016-17**
97	Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)						1.0000
98	2016 Total Taxable Value						12,492,151,561
99	Certified Excess 2015 Debt Collections						0
100	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)						0.0000
101	**Data Automatically Loaded**		**2014-15**		**2015-16**		**2016-17**
102	M&O Compressed Rate		1.0000		1.0000		1.0000
103	Highest Grade Taught		12		12		12
104	Square Miles		162		162		162
105	Miles From Nearest HS		0		0		0
106	Unadjusted Cost of Education Index		1.140		1.140		1.140
107	2005-06 M&O Adopted Tax Rate		1.500				
109	2008-09 WADA		26,414.4640				
116	2009-10 Transportation Allotment		1,465,534				
117	2009-10 New Instructional Facilities Allotment (NIFA)		80,985				
119	**2009-10 Adjusted HB 1 Revenue per WADA**		**5,976.797**				
120	2012-13 Total Refined ADA		24,069.127				
121	2011 CPTD "T8" Value		9,599,813,366				
122	2012-13 I&S Tax Collections		49,575,303				
123	2012-13 Bond Payment for EDA		44,329,376				
124	2012-13 Local Share of EDA		24,430,164				
125	2012-13 Local Share Awarded for Bonded Debt		0				
126	2012-13 IFA Eligible Debt Payments for IFA		0				
127	2013-14 Total Refined ADA		24,622.267				
128	Chapter 41 Data:						
129	1992-93 M&O Tax Collections		7,523,388				
130	1992-93 CED Distribution		29,904,013				
131	1992-93 Chapter 36 WADA		12,405				
132	1991 CPTD Property Value		2,242,103,646				
134							
135							
136							
137							
138							
139							
140							
141							
142							
143							
144							

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA. "LPE" data is not on this report.

84th Legislative Session
Release 3
5/2/2016

2016-17 Summary of Finances
DENTON ISD
061-901

Funding Elements				From Date Entry
Students				
1.	Refined Average Daily Attendance (ADA)			26,205.120
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	(Link to Detail Report)		24,002.320
3.	Special Education FTEs	(Link to Detail Report)		766.000
4.	Career & Technology FTEs			1,436.800
5.	Advanced Career & Technology FTEs			0.000
6.	High School ADA			7,305.890
7.	Weighted ADA (WADA)	(Link to Detail Report)		33,581.134
8.	Prior Year Refined ADA			25,765.100
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)			1,149.000
12.	Part-time Staff (not MSS)			231.000
Property Values				
13.	2016 (current tax year) Locally Certified Property Value			Not Needed
14.	2015 (prior tax year) State Certified Property Value ("T2" value)			12,667,105,436
Tax Rates and Collections				
15.	2005 Adopted M&O Tax Rate			1.5000
16.	2016-17 Compressed M&O Tax Rate			1.0000
17.	Average Tax Collection Rate			Not Needed
18.	2016-17 M&O Tax Rate			1.0400
19.	2016-17 M&O Tax Collections	(Link to Detail Report)		$142,302,542
20.	2016-17 I&S Tax Collections			$68,387,760
21.	2016-17 Total Tax Collections			$210,690,302
22.	2016-17 Total Tax Levy			$211,052,458
Funding Components				
23.	Adjusted Allotment	(Link to Detail Report)		$5,651
24.	Revenue at Compressed Rate (RACR) per WADA			$5,816
25.	Cost of Education Index (CEI)			1.140
26.	Adjusted CEI			1.140
27.	Per Capita Rate			$257.274

Tier I Allotments			
	Program Intent Codes - Allotments		
28.	11-Regular Program Allotment		$135,637,110
29.	23-Special Education Adjusted Allotment (Spend 52%)		$17,514,909
30.	22-Career & Technology Allotment (Spend 58%)		$10,961,132
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		$883,781
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		$13,530,037
33.	25-Bilingual Education Allotment (Spend 52%)		$2,131,331
34.	11-Public Education Grant		$0
35.	99-New Instructional Facilities Allotment (NIFA)		$363,840
36.	99-Transportation Allotment (no Detail Report included)		$2,129,140
37.	31-High School Allotment		$2,009,120
38.	Total Cost of Tier I (Link to Tier I Detail Report)		$185,160,400
39.	Less: Local Fund Assignment		$126,671,054
40.	State Share of Tier I		$58,489,345
41.	Per Capita Distribution from the Available School Fund (ASF)		$6,628,690
Foundation School Program (FSP) State Funding			
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)		$58,489,345
43.	Tier II State Aid (Link to Tier II Detail Report)		$5,775,126
44.	Other Programs (Link to Detail Report)		$851,371
45.	Less: Total Available School Fund ($257.274 * Prior Year ADA)		($6,628,690)
46.	Total FSP Operating Fund		$58,487,152
State Aid by Funding Source			
	Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund		$58,487,152
48.	199/5811 - Available School Fund		$6,628,690
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.	**I&S Hold Harmless** (ASAHE for Facilities on TEA's Report) (see HH1617-Calcs tab)		$1,389,137
53.	**TOTAL 2016-17 FSP/ASF STATE AID**		**$66,504,979**

	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:			
54.	M&O Rev From State (not including Fund 599)		$65,115,842
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)		$136,829,367
56.	M&O Rev From Local Taxes (up to $.06 above compressed rate; no recapture)		$5,473,175
57.	M&O Rev From Local Taxes (net of any recapture)		$0
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture		$0
59.	2016-17 TOTAL STATE/LOCAL M&O REVENUE		$207,418,384
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)		$0
61.	**2016-17 NET TOTAL STATE/LOCAL M&O REVENUE**		**$207,418,384**

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:			
62.	Recapture at the $514000 Level		$0
63.	Recapture at the $319500 Level		$0
64.	**Total 2016-17 Recapture**		**$0**
65.	Less: ASATR Credit Against Recapture		$0
66.	**Total 2016-17 Recapture Payments To TEA (Link to Detail Report)**		**$0**

The format of the following report mirrors (for the most part) the report generated by TEA.

84th Legislative Session
Release 3
5/2/2016

2016-17 Other Programs Detail Report
DENTON ISD
061-901

	Other Program Detail		Based on Data Entry	@ $15K
1.	State Aid Reduction for WADA Sold		$0	$0
2.	**M&O Hold Harmless** (ASAHE on TEA's Report) (See HH1617-Calcs tab)		$235,228	$0
3.	Additional Aid for ESCs and educational districts (Ins. Code 1579.251(b))		$0	$0
4.	Additional State Aid for Tax Reduction (Link to Detail Report)		$0	$0
5.	Supplemental TIF Payment		$0	$0
6.	Tax Credit for Tax Code, Chapter 313 Value Limitations		$0	$0
7.	Chapter 42 Funding Credit Against Recapture		$0	$0
8.	Staff Allotment		$632,250	$632,250
9.	Windham Schools		$0	$0
10.	Tuition Allotment (42.106)		$0	$0
11.	Texas School for the Blind and Visually Impaired		$0	$0
12.	Texas School for the Deaf		($16,108)	($16,108)
13.	Adjustment for HB 1 Tax Compression for TSB		$0	$0
14.	Adjustment for HB 1 Tax Compression for TSD		$0	$0
15.	Penalty for Setting Rate Below Compressed Rate		$0	$0
16.	**Total Other Programs (See Note Below)**		**$851,371**	**$616,142**

The following I think reflects TEA's methodology used in calculating both the M&O and I&S hold harmless amounts.

2016-17 M&O Hold Harmless Calculations:

	Data Elements	@ $25K	@ $15K	Change
1	2015 Tax Year Property Value	$12,667,105,436	$12,960,399,436	($293,294,000)
2	2016-17 Adopted M&O Tax Rate	$1.0400	$1.0400	$0.0000
3	2014-15 Adopted M&O Tax Rate	$1.0400	$1.0400	$0.0000
4	2016-17 M&O Collections (includes local share of IFA lease-purchase and TIF payment)	$142,302,542	$145,597,413	($3,294,871)
5	2016-17 Total M&O Collections @ Lesser M&O Rate (includes local share of IFA lease-purchase and TIF payment)	$142,302,542	$145,597,413	($3,294,871)
6	Total Cost of Tier I	$185,160,400	$185,160,400	$0
7	Local Share of Tier I (Local Fund Assignment or 'LFA')	$126,671,054	$129,603,994	($2,932,940)
8	ASF + High School Allotment + NIFA	$58,489,345	$55,556,405	$2,932,940
	State Funding Calculations			
9	State Share of Tier I (Greater of Line 6 - Line 7 or Line 8)	$58,489,345	$55,556,405	$2,932,940
10	Tier II Level I Allotment ("Golden" Penny Allotment)	$5,303,647	$5,176,944	$126,703
11	Tier II Level II Allotment ("Copper" Penny Allotment)	$0	$0	$0
12	Additional State Aid for Tax Reduction (ASATR)	$0	$0	$0
13	Cost of Recapture Using Line 5 Collections	$0	$0	$0
	Additional State Aid for Homestead Exemption (ASAHE)			
14	Local Revenue Net of Recapture (Line 5 - Line 13)	$142,302,542	$145,597,413	($3,294,871)
15	State Aid (Line 9 + Line 10 + Line 11 + Line 12)	$63,792,992	$60,733,349	$3,059,643
16	State and Local Revenue Net of Recapture (Line 14 + Line 15)	$206,095,534	$206,330,763	($235,228)
17	**ASAHE (M&O Hold Harmless) (Line 16 @ $15K - Line 16 @ $25K)**		**$235,228**	

2016-17 I&S Hold Harmless Calculations:

	Data Elements	
1	2015 Property Value With $25K Homestead Exemption (T8)	$12,667,105,436
2	2015 Property Value With $15K Homestead Exemption (T7)	$12,960,399,436
3	Debt Service on Eligible Bonds (as of 9/1/2015)	$61,384,734
	Local Revenue Lost Resulting From Additional $10K Exemption	
4	IFA State Aid @$25,000	$0
5	EDA State Aid @25,000	$0
6	Local Revenue Required Net of IFA and EDA (Line 3 - Line 4 - Line 5)	$61,384,734
7	Percentage Value Lost Due to Additional $10K Homestead Exemption (1 - (Line 1 / Line 2))	2.2630%
8	Debt Service Revenue Lost Due to Additional $10K Homestead Exemption (Line 6 x Line 7)	$1,389,137
	State Aid Gain From Homestead Exemption Increase	
9	IFA State Aid @$15,000	$0
10	EDA State Aid @$15,000	$0
11	Gain in State Aid (Line 4 + Line 5) - (Line 9 + Line 10)	$0
	Calculation of Hold Harmless Amount	
12	Unadjusted I&S Hold Harmless (Line 8 - Line 11, but not less than zero)	$1,389,137
13	I&S Tax Collections	$68,387,760
14	Net Local Revenue Requirement (Line 6 - Line 12)	$59,995,597
15	**Adjusted I&S Hold Harmless (Line 12 unless Line 13 is less than Line 14; then Line 12 x (Line 13 / Line 14)**	**$1,389,137**

SUPPLEMENTAL INFORMATION

DENTON ISD
PRELIMINARY PER-PUPIL ALLOCATION
BASED ON ENROLLMENT As Of 10/1/15
2016-2017

School		2015-2016 Budgeted Enrollment	2015-2016 10/1/15 Enrollment	2015-2016 Inc (Dec) Enrollment	2016-2017 Projected Enrollment	2016-2017 Inc (Decr.) Enrollment	2016-2017 Per Pupil Amount	2016-2017 Budget	90% 2016-2017 Budget	Total Amount to Budget	Educational Leave Days	Rate Per Day	Educational Leave
Elementary													
Houston	102	579.00	565.50	(13.50)	605.00	39.50	92.00	55,660	50,094	50,094	30	95.00	2,850
Lee	104	613.00	572.00	(41.00)	556.50	(15.50)	92.00	51,198	46,078	46,078	28	95.00	2,660
Hodge	105	703.00	661.50	(41.50)	673.00	11.50	92.00	61,916	55,724	55,724	34	95.00	3,230
McNair	106	551.00	574.50	23.50	571.00	(3.50)	92.00	52,532	47,279	47,279	29	95.00	2,755
N Rayzor	107	673.00	660.50	(12.50)	653.00	(7.50)	92.00	60,076	54,068	54,068	33	95.00	3,135
Rivera	108	623.00	656.50	33.50	623.50	(33.00)	92.00	57,362	51,626	51,626	31	95.00	2,945
Wilson	109	619.00	598.50	(20.50)	597.00	(1.50)	92.00	54,924	49,432	49,432	30	95.00	2,850
Ginnings	110	635.00	605.00	(30.00)	621.00	16.00	92.00	57,132	51,419	51,419	31	95.00	2,945
Borman	111	452.00	426.50	(25.50)	454.50	28.00	92.00	41,814	37,633	37,633	23	95.00	2,185
Evers Park	112	585.00	573.00	(12.00)	608.00	35.00	92.00	55,936	50,342	50,342	30	95.00	2,850
WS Ryan	113	588.00	574.50	(13.50)	567.50	(7.00)	92.00	52,210	46,989	46,989	28	95.00	2,660
EP Rayzor	115	416.00	412.00	(4.00)	400.00	(12.00)	92.00	40,000	36,000	36,000	20	95.00	1,900
Pecan Creek	116	700.00	706.50	6.50	663.00	(43.50)	92.00	60,996	54,896	54,896	33	95.00	3,135
Providence	117	634.00	693.50	59.50	391.00	(302.50)	92.00	40,000	36,000	36,000	20	95.00	1,900
Hawk	118	709.00	687.50	(21.50)	670.00	(17.50)	92.00	61,640	55,476	55,476	34	95.00	3,230
Savannah	119	645.00	643.50	(1.50)	671.00	27.50	92.00	61,732	55,559	55,559	34	95.00	3,230
Paloma Creek	120	680.00	657.00	(23.00)	478.00	(179.00)	92.00	43,976	39,578	39,578	24	95.00	2,280
Nelson	121	642.00	615.00	(27.00)	599.00	(16.00)	92.00	55,108	49,597	49,597	30	95.00	2,850
Blanton	122	535.00	508.50	(26.50)	486.00	(22.50)	92.00	44,712	40,241	40,241	24	95.00	2,280
Stephens	123	506.00	485.00	(21.00)	513.00	28.00	92.00	47,196	42,476	42,476	26	95.00	2,470
Cross Oaks	125	560.00	579.50	19.50	627.00	47.50	92.00	57,684	51,916	51,916	31	95.00	2,945
Adkins	126	298.00	343.50	45.50	350.00	6.50	92.00	40,000	36,000	36,000	18	95.00	1,710
Bell	127				370.00	370.00	92.00	40,000	36,000	36,000	19	95.00	1,805
Total		12,946.00	12,799.50	(146.50)	12,748.00	(51.50)		1,193,804	1,074,423	1,074,423	640		60,800
Middle Schools													
Crownover	041	959.00	953.00	(6.00)	982.00	29.00	82.00	80,524	72,472	72,472	49	95.00	4,655
Strickland	044	918.00	900.00	(18.00)	889.00	(11.00)	82.00	72,898	65,608	65,608	44	95.00	4,180
Calhoun	045	797.00	689.00	(108.00)	735.00	46.00	82.00	60,270	54,243	54,243	37	95.00	3,515
McMath	046	798.00	740.00	(58.00)	784.00	44.00	82.00	64,288	57,859	57,859	39	95.00	3,705
Navo	047	1,051.00	1,213.00	162.00	1,238.00	25.00	82.00	101,516	91,364	91,364	62	95.00	5,890
Harpool	048	919.00	959.00	40.00	896.00	(63.00)	82.00	73,472	66,125	66,125	45	95.00	4,275
Myers	049	891.00	892.00	1.00	903.00	11.00	82.00	74,046	66,641	66,641	45	95.00	4,275
Total		6,333.00	6,346.00	13.00	6,427.00	81.00		527,014	474,312	474,312	321		30,495
High Schools													
Ryan	002	2,568.00	2,479.00	(89.00)	2,074.00	(405.00)	152.00	315,248	283,723	283,723	104	95.00	9,880
Denton	003	2,333.00	2,345.00	12.00	2,031.00	(314.00)	152.00	308,712	277,841	277,841	102	95.00	9,690
Guyer	007	2,570.00	2,470.00	(100.00)	2,465.00	(5.00)	152.00	374,680	337,212	337,212	123	95.00	11,685
Braswell	008				1,146.00	1,146.00	152.00	174,192	156,773	156,773	57	95.00	5,415
Total		7,471.00	7,294.00	(177.00)	7,716.00	422.00		1,172,832	1,055,549	1,055,549	386		36,670
Ann Windle SYC	114	152.50	175.00	22.50	77.50	(97.50)	92.00	40,000	36,000	36,000	4	95.00	380
PoPo & Lupe SYC	124	191.50	192.00	0.50	181.50	(10.50)	92.00	40,000	36,000	36,000	9	95.00	855
Lester Davis School	005	34.00	41.00	7.00	41.00	0.00					10	95.00	950
JJAEP	006	0.00	5.00	5.00	4.00	(1.00)							0
Fred Moore High School	039	82.00	52.00	(30.00)	52.00	0.00					10	95.00	950
Joe Dale Sparks	040	49.00	50.00	1.00	50.00	0.00					5	95.00	475
		509.00	515.00	6.00	406.00	(109.00)		80,000	72,000	72,000	38		3,610
District Total		27,259.00	26,954.50	(304.50)	27,297.00	342.50		2,973,650	2,676,284	2,676,284	1,385		131,575

	2015-2016 10/1/15	2016-2017 Projected	Change	%		Projected Increase	Budget Increase	6% Increase	Budget Increase	Cost of 6% Over Projected
% Growth - Elementary	12,799.50	12,748.00	(51.50)	-0.40%	$ 92.00	(51.50)	(4,738.00)	768	70,653	75,391
% Growth - Middle School	6,346.00	6,427.00	81.00	1.28%	$ 82.00	81.00	6,642.00	381	31,222	24,580
% Growth - High School	7,294.00	7,716.00	422.00	5.79%	$ 152.00	422.00	64,144.00	438	66,521	2,377
% Growth - Other	515.00	406.00	(109.00)	-21.17%	$ 92.00	(109.00)	(10,028.00)	31	2,843	12,871
% Growth - Total	26,954.50	27,297.00	342.50	1.27%		342.50	56,020.00	1617	171,240	115,220

Note 1: Elementary campus allocations are based on the greater of the 2016-2017 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
2016-2017

	M & O	Debt Service
Based on a growth in values of	**7.76%**	**7.76%**
or a growth in values of	**900,000,000**	**900,000,000**
Prior Year Certified and Under Protest Values	**11,592,151,561**	**11,592,151,561**
Certified and Under Protest Values	**12,492,151,561**	**12,492,151,561**
Freeze Ceiling	**18,671,676**	**18,671,676**
% Increase in Projected Enrollment	**1.679%**	
2016-2017 Projected ADA	**26,205.1200**	
2015-2016 Refined ADA	**25,772.4200**	
2015-2016 High School ADA	**6,967.790**	
2015-2016 Projected WADA	**33,121.392**	
Proposed Tax Rate	**1.04000**	**0.50000**
Freeze Allocation Rate	**1.04000**	**0.50000**
Collection Rate	**0.99000**	**0.99000**

Description	Total State Local M & O Revenue	Proposed Budget 2016-2017	Debt Service Budget 2016-2017
LOCAL FUNDING			
Current Taxes			61,836,150
Current Taxes - Freeze Amount			6,001,610
	0	**0**	**67,837,760**
Current Taxes - $ 1.00 - Compressed Rate	135,675,521	135,675,521	
Current Taxes - $ .04 - above Compressed Rate	5,427,021	5,427,021	
	141,102,542	141,102,542	0
Delinquent Taxes	1,200,000	1,200,000	550,000
	142,302,542	**142,302,542**	**68,387,760**
Penalties & Interest		700,000	275,000
Rendition		57,750	
Total Taxes	**142,302,542**	**143,060,292**	**68,662,760**
Vehicle Inventory Tax		75,000	
Tuition - CATE		250,000	
Tuition - Community Education		12,500	
Tuition - Extended Day		1,870,000	
Tuition - VG Child Development Center		400,000	
Tuition - Pre-K Academy		100,000	
Summer School - High School		27,500	
Parking Fees - RHS		9,000	
Parking Fees - DHS		3,000	
Parking Fees - GHS		12,000	
Saturday School/Credit Restoration		4,000	
Facility Use Fees		45,000	
Other Revenue		55,000	
Fine Arts - Instrument Usage Fees		40,000	
Royalty		40,000	
Athletic Advertising		8,460	
Interest Earnings		200,000	90,000
Athletic Revenue		475,000	
Total Other Revenue	**0**	**3,626,460**	**90,000**
Total Local Revenue	**142,302,542**	**146,686,752**	**68,752,760**
STATE FUNDING			
State Revenues from TEA			
Tier I State Aid	58,489,345	58,489,345	
Tier II, State Aide for "Golden" Level ($77.53)	5,775,126	5,775,126	
Tier II, State Aid for $31.95 Level		0	
Total Tier II	5,775,126	5,775,126	0
Additional State Aid for Tax Reduction	0	0	
Staff Allotment ($500-Full Time & $250-Part Time)	632,250	632,250	
Rider 71/TRS Employer Contribution Assistance		0	
Texas School for the Deaf Charge	(16,107)	(16,107)	
Hold Harmless for Homestead Exemption	235,228	235,228	1,389,137
Total Foundation School Program - All Funds	**65,115,842**	**65,115,842**	**1,389,137**

Denton ISD
Schedule of Projected Revenue
2016-2017

	M & O	Debt Service
Based on a growth in values of	7.76%	7.76%
or a growth in values of	900,000,000	900,000,000
Prior Year Certified and Under Protest Values	11,592,151,561	11,592,151,561
Certified and Under Protest Values	12,492,151,561	12,492,151,561
Freeze Ceiling	18,671,676	18,671,676
% Increase in Projected Enrollment	1.679%	
2016-2017 Projected ADA	26,205.1200	
2015-2016 Refined ADA	25,772.4200	
2015-2016 High School ADA	6,967.790	
2015-2016 Projected WADA	33,121.392	
Proposed Tax Rate	1.04000	0.50000
Freeze Allocation Rate	1.04000	0.50000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2016-2017	Debt Service Budget 2016-2017
TRS On-Behalf		9,500,000	
Total State Funds	**65,115,842**	**74,615,842**	**1,389,137**
FEDERAL FUNDING			
Indirect Costs		100,000	
Indirect Costs - Child Nutrition		500,000	
SHARS Program		3,000,000	
ROTC		175,000	
Total Federal Funds	**0**	**3,775,000**	**0**
Transfer from Workers Compensation		750,000	
Transfer from Healthcare Trust		1,102,980	
Total Other	**0**	**1,852,980**	**0**
Total Projected 2016-2017 Revenue	**207,418,384**	**226,930,574**	**70,141,897**

Denton ISD
Summary of Budget Changes
2016-2017

Request #	Recommended Amount	Description
		PERSONNEL
		15-16 Fiscal Year Changes - Personnel
R-37-1	126,000.00	Elementary School Growth - 2 FTEs
R-37-2	362,250.00	Middle School Growth - 5.75 FTEs
R-37-3	31,500.00	High School Growth - .5 FTE
R-37-4	31,500.00	Ginnings - Instructional Aide - 1 FTE
R-37-5	38,000.00	Central Services - Hardware Technician - 1 FTE
R-37-6	31,500.00	DHS - Secretary for Asst. Principals - 1 FTE
R-37-7	63,000.00	BMMS & SMS - Office Aide - 2 FTEs
R-37-8	63,810.00	Transportation - 4 Drivers
R-37-9	31,905.00	Transportation - 2 Drivers - Special Needs
R-37-10	23,268.00	Transportation - 2 Monitors - Special Needs
R-37-11	189,000.00	Rivera, Lee, WS Ryan, Borman, N Rayzor, Stephens - PreK Para - 6 FTEs
R-37-12	101,739.00	Director of PreK/504 - 1 FTE
R-30-5	201,968.00	Administrative Services Re-organization
	1,295,440.00	**Total 15-16 Fiscal Year Changes - Personnel**
		Elementary
See Detail Page	**2,488,677.61**	**Bell Elementary**
R-45-5	(121,500.00)	Borman - (2) FTEs
R-45-6	121,500.00	Cross Oaks - 2 FTEs
R-45-14	(60,750.00)	EP Rayzor - (1) FTE
R-45-9	(60,750.00)	Lee - (1) FTE
R-45-15	(60,750.00)	N Rayzor - (1) FTE
R-45-10	(60,750.00)	Nelson - (1) FTE
R-45-11	(546,750.00)	Paloma Creek - (9) FTEs
R-45-12	(121,500.00)	Pecan Creek - (2) FTEs
R-45-13	(789,750.00)	Providence - (13) FTEs
R-45-16	(60,750.00)	Rivera - (1) FTE
R-45-18	(121,500.00)	Savannah - (2) FTEs
R-45-19	(60,750.00)	Stephens - (1) FTEs
R-45-20	(60,750.00)	Wilson - (1) FTE
R-45-17	(243,000.00)	WS Ryan - (4) FTEs
	(2,247,750.00)	
R-45-19	303,750.00	Bilingual - Stephens - 5 FTEs
R-45-12	(121,500.00)	Bilingual - Pecan Creek - (2) FTEs
R-45-8	60,750.00	Bilingual - Hodge - 1 FTE
R-45-7	60,750.00	Bilingual - Evers - 1 FTE
	303,750.00	
	(1,944,000.00)	**Other Elementary**
	544,677.61	**Total Elementary**
		Middle School
R-48-1	88,000.00	Middle School #8 - Principal - 1 FTE
R-48-2	34,000.00	Middle School #8 - Librarian - .5 FTE
R-48-3	34,000.00	Middle School #8 - Counselor - .5 FTE
R-48-4	15,187.50	Middle School #8 - Secretary - .5 FTE
	171,187.50	**Total Middle School #8**
R-43-1	243,000.00	BMMS - 4 FTEs
R-43-2	121,500.00	NMS - 2 FTEs
	535,687.50	**Total Middle School**
		High School
See Detail Page	4,988,468.84	Braswell High School - See Detail Page
R-25-1, 4, 5, 6	268,000.00	BHS - Special Education - 2 Inclusion/Co-Teachers, 2 SAC Paras, 1 LS Teacher, 2 LS Paras
R-41-1	121,500.00	BHS - Athletic Trainers - 2 FTEs
R-41-2	30,375.00	BHS - Aide, Counseling
R-41-3	30,375.00	BHS - Aide, ISS

Denton ISD
Summary of Budget Changes
2016-2017

Request #	Recommended Amount	Description
R-41-5	60,750.00	BHS - Attendance Clerk - 2 FTEs
R-41-6	30,375.00	BHS - Registrar
R-41-7	30,375.00	BHS - SPED Diag. Clerk
R-39-10	350,000.00	BHS - Athletic Stipends
R-39-19	5,000.00	BHS - Athletics - Summer Conditioning
R-39-18	900.00	BHS - Athletics - Field Maintenance
	5,916,118.84	**Total Braswell High School**
R-42-5	(668,250.00)	DHS - (11) FTEs
R-42-6	(1,215,000.00)	RHS - (20) FTEs
R-42-7	91,125.00	GHS - 1.5 FTEs
	4,123,993.84	**Total High School**
	4,659,681.34	**Total Secondary Personnel**
		Other Personnel Costs
		District-wide Positions
R-8-2	36,500.00	Hardware Support Tech - (Bell, Paloma Creek) - 1 FTE
R-26-1	60,000.00	Special Education - K-2 Communications teacher (Braswell Zone)
R-49-10	43,242.00	Transportation - Fleet Maintenance Foreman
	139,742.00	**Total District-wide Positions**
	6,639,540.95	**Total New Positions**
		Self-funded Programs
R-56-1	595,000.00	Extended School Day Program - Based on Increased Revenue
R-56-2	15,000.00	Gallian Child Development Center - Based on Increased Revenue
	1,500,000.00	TRS On-Behalf Adjustment
	2,110,000.00	**Total Self-funded Programs**
		Other Personnel
R-55-1	(219,672.00)	Insurance Contribution Adjustment (Based on Projected Enrollment) - General Fund
R-55-2	(34,020.00)	Insurance Contribution Adjustment (Based on Projected Enrollment) - Transfer from HCT
	(253,692.00)	**Total Other Personnel**
	1,856,308.00	**Total Other Personnel Costs**
	8,495,848.95	**Total Personnel**
		NON-PERSONNEL
		15-16 Fiscal Year Changes - Non-Personnel
R-36-3	3,750.00	Technology - Maintenance - Travel Logging System
R-36-4	3,800.00	Technology - Maintenance - PaperCut
R-36-5	7,300.00	Technology - Maintenance - Schoolwires, Eduphoria, Scholastic, Hayes
R-36-6	6,000.00	Technology - Maintenance - 34 Additional Servers & 2 Chassis - Out of Warranty
R-36-7	8,500.00	Technology - Maintenance - Lightspeed, System5, VM Ware, Microsoft
R-36-8	8,276.00	Technology - Maintenance - eFinancePlus/eSchool
R-36-9	16,532.00	Technology - Maintenance - SchoolMessenger
R-36-10	3,618.00	Technology - TimeClock Plus
R-36-11	1,000.00	Technology - AESOP
	58,776.00	
		16-17 Fiscal Year Changes - Non-Personnel
		Braswell High School & Bell Elementary
R-34-6	1,650.00	BHS - UIL Membership
R-32-4	50,520.00	BHS - Property Insurance
R-32-5	94,940.14	BHS - SRO Contract
R-39-3, 4, 5, 6, 11, 12, 13, 14, 15, 17	323,454.00	BHS - Athletics - Campus Sports, Yellow Bus, Officials, Security

Denton ISD
Summary of Budget Changes
2016-2017

Request #	Recommended Amount	Description
R-39-7	42,500.00	BHS - Athletics - Event Workers
R-39-20	11,875.00	BHS - Athletics - Educational Leave
	80,000.00	BHS - Fine Arts
R-50-1 & 2	5,500.00	BHS - ROTC - Field Trips and Instructor Training
R-54-1	10,000.00	BHS - Academic UIL
R-58-1	21,000.00	BHS - Security Guard
R-20-4	1,100.00	BHS & Bell - Tests for LEP Identification
R-13-1, 2, 3	1,150.69	Bell - EXPO - Student/Teacher Travel & Supplies
R-33-4	10,542.00	Bell - Property Insurance
R-1-1	730,400.00	Operations - Utilities - BHS & Bell
R-1-2	675,764.00	Operations - Custodial Contract - BHS & Bell
R-1-3	160,000.00	Operations - MEP - BHS & Bell
R-1-4	71,000.00	Operations - Grounds Contract - BHS & Bell
R-1-5	2,206.81	Operations - Protection One - BHS & Bell
	2,293,602.64	
R-51-1	30,069.00	Increase in Per Pupil - 90%
R-51-2	3,339.00	Increase in Per Pupil - 10%
R-51-3	81,812.00	Increase in Per Pupil - Additional Based on 6% Increase
	190.00	Increase in Education Leave Based on Increase in Per Pupil
R-29-4	35,000.00	Districtwide - Regions XI Fees
R-46-1	167,000.00	Districtwide - Increase for Medicaid claims (SHARS)
R-40-1 & 2	242,120.00	Athletics - Yellow Buses and Official Rate Increases
R-40-3 & 8	72,375.00	Athletics - Event Workers & Educational Leave
R-34-3	10,000.00	Athletics - Program Major Maintenance
R-31-1	93,500.00	Regional Day School for the Deaf
R-27-33	36,900.00	Student Services - Truancy Dropout Prevention System
R-11-1,2,3,4,5,6,7	7,000.00	Curriculum & Instruction - PEIMS Department Budget
R-27-32	7,500.00	Support Services - Truancy Software Support
R-7-1	19,656.00	Technology - Maintenance - Eduphoria, Forethought, Aware, Workshop, PDAS
R-3-1	7,687.00	Technology - Maintenance - eFinancePlus/eSchoolPlus
R-3-4	1,000.00	Technology - Maintenance - PEIMS
R-3-3	3,625.00	Technology - Maintenance - TimeClock Plus
R-3-2	2,577.00	Technology - Maintenance - AESOP
R-47-2	44,000.00	Transportation - Contracted/Professional Services - Regular Ed
R-47-6	(100,000.00)	Transportation - Other Operating Expenses
	3,117,728.64	**Total Non-Personnel**
		Self-funded Programs
	0.00	**Total Self-funded Programs**
		16-17 One Time Adjustments
R-11-8	19,200.00	Curriculum & Instruction - Sound System Replacement for Pecan A & B
R-3-5 & R-3-6	18,000.00	Technology - eSchoolPlus Upgrade - Server Configuration, Training, Testing
R-10-1	17,000.00	Curriculum & Instruction - State Testing
R-11-8	1,500.00	Curriculum & Instruction - PEIMS Department Budget - Computer
R-20-16	45,000.00	Curriculum & Instruction - Bilingual Department - Instructional Materials for Stephens
R-14-2	2,500.00	Curriculum & Instruction - DLL - BELL: Training cost for 1 *new* Reading Recovery FTE
R-20-17	4,000.00	Curriculum & Instruction - Bilingual Department - Materials for New Bilingual Teaching Units
R-52-1	20,000.00	Middle School #8 Start-up Budget
	127,200.00	**Total 16-17 One Time Adjustments**
	3,244,928.64	**Total Non-Personnel and Other**
	11,740,777.59	**Total Changes**

Denton ISD
Basic Elementary School Staffing
Bell Elementary School

Projected Enrollment as of 2/22/16 **332**

Request #	FTE	PROFESSIONAL	BUDGET
R-45-2	1.00	Principal	108,521.16
R-45-2	1.00	Assistant Principal	68,649.45
R-45-2	1.00	Counselor	68,000.00
R-45-2	1.00	Librarian	60,750.00
R-45-2	1.00	Nurse	51,007.00
R-45-2	0.50	EXPO	30,375.00
R-45-2	1.00	Art	60,750.00
R-45-2	1.00	Music	60,750.00
R-45-2	1.00	P.E.	60,750.00
	8.50		569,552.61
		Special Education	
R-45-2	1.00	Special Education Teacher(s)	60,750.00
	1.00		60,750.00
		Bilingual	
R-45-2	1.00	Bilingual - ESL	60,750.00
	1.00		60,750.00
		State Comp	
R-45-2	1.00	Reading Recovery	60,750.00
R-44-1	0.50	Reading Specialist - 3rd - 5th Grade	30,375.00
R-44-2	0.50	Math Specialist	30,375.00
R-45-2	0.50	Dyslexia	30,375.00
	2.50		151,875.00
R-45-1	25.00	**Teachers**	1,518,750.00
	25.00		1,518,750.00
	38.00	**Total Professional Staff**	**2,361,677.61**
		PARA-PROFESSIONAL	
R-45-3	1.00	Secretary	30,375.00
R-45-3	1.00	Receptionist	30,375.00
R-45-3	1.00	P.E. Aide	30,375.00
R-45-3	1.00	Library Aide	30,375.00
	4.00		121,500.00
	4.00	**Total Para-Professional Staff**	**121,500.00**
R-57		Lunchroom Monitor	5,500.00
	42.00	**Total Elementary School Staff**	**2,488,677.61**

Denton ISD
High School Staffing
Braswell High School

Projected Enrollment as of 2/22/16 **1,146**

Request #	FTE	PROFESSIONAL	BUDGET
		Principal (hired in 2015-2016)	0.00
R-42-2	1.00	Associate Principal	88,000.00
R-42-2	2.00	Assistant Principal	176,000.00
R-42-2	1.00	Counselor - Prof Guidance/Career	68,000.00
R-42-2	1.00	Counselor - Student Asst	68,000.00
R-42-2	1.00	Testing Coordinator	68,000.00
		Librarian (hired in 2015-2016)	0.00
R-42-2	0.50	Athletic Director (1/2 budgeted in 2015-2016)	49,925.00
R-42-2	1.00	Instructional Technology Specialist	68,000.00
R-42-2	1.00	Nurse	68,000.00
	8.50		653,925.00
		Special Education	
	0.00		0.00
		Bilingual	
	0.00		0.00
		State Comp	
	0.00		0.00
R-42-1	61.00	**Teachers**	3,705,750.00
R-42-1	1.00	Art	60,750.00
R-42-1	3.00	Band	182,250.00
R-42-1	1.00	Choir	60,750.00
R-42-1	1.00	Dance/Drill Team	60,750.00
R-42-1	1.00	Theater	60,750.00
R-42-1	1.00	Orchestra	60,750.00
	69.00		4,191,750.00
	77.50	**Total Professional Staff**	**4,845,675.00**
		PARA-PROFESSIONAL	
R-42-3	0.50	Secretary (1/2 budgeted in 2015-2016)	15,168.84
R-42-3	1.00	Receptionist	30,375.00
R-42-3	1.00	Bookkeeper	30,375.00
R-42-3	1.00	Library Aide	30,375.00
	3.50		106,293.84
	3.50	**Total Para-Professional Staff**	**106,293.84**
		District-Level Staff	
R-8-1	1.00	Hardware Support Technician	36,500.00
	82.00	**Total High School Staff**	**4,988,468.84**