

**Denton Independent School District  
2018-2019 Proposed Budget**

**Regular School Board Meeting  
May 22, 2018**

**DENTON INDEPENDENT SCHOOL DISTRICT**  
**2018-2019**

**BOARD OF TRUSTEES**

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

**CENTRAL SERVICES**

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

**SECONDARY CAMPUSES**

Dr. Lesli Guajardo	Ray Braswell High School
Mr. Joel Hays	Denton High School
Ms. Marilyn Rabsatt	Fred Moore High School
Dr. Shaun Perry	John Guyer High School
Mr. Vernon Reeves	Billy Ryan High School
Mr. Paul Martinez	A.O. Calhoun Middle School
Ms. Charlene Parham	Ronny Crownover Middle School
Mr. Jeff Smith	Tom Harpool Middle School
Dr. Buddy Dunworth	Carroll McMath Middle School
Mr. James Whitfield	Bettye Myers Middle School
Ms. Beth Kelly	Navo Middle School
Ms. Renee Koontz	Dr. Rudy and Rosemary Rodriguez Middle School
Ms. Kathleen Carmona	Chester O. Strickland Middle School

## **ELEMENTARY CAMPUSES**

Ms. Emily McLarty	Dorothy P. Adkins Elementary
Ms. Lauren Shapiro	Catherine Bell Elementary
Ms. Linda Bozeman	Annie Webb Blanton Elementary
Ms. Michele Sandefur	Frank Borman Elementary
Mr. Matt Preston	Cross Oaks Elementary
Dr. Linda Tucker	Evers Elementary
Ms. Marcy Auchter	J. L. Ginnings Elementary
Ms. Robin Brownell	Mildred M. Hawk Elementary
Dr. Patty Jensen	Eva Swan Hodge Elementary
Ms. Teresa Address	Sam Houston Elementary
Ms. Lorena Salas	Alice Alexander Elementary
Ms. Lacey Hailey	Ronald E. McNair Elementary
Ms. Erika Timmons	L. A. Nelson Elementary
Ms. Natalie Mead	Paloma Creek Elementary
Dr. Lacey Rainey	Pecan Creek Elementary
Ms. Jairia Diggs	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
TBD	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

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**2018-2019**  
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# **INTRODUCTORY**

## **2018-2019 BUDGET PLANNING CALENDAR**

January - June	Budget Committee meets weekly to review budget requests and develop the proposed budget for the 2018-2019 fiscal year.
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.
March 27-28	eFinancePlus budget work session to enter budgets
March 29	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 1 – May 15	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 4	Business Office to send Notice of Public Hearing on Budget and Tax Rate to Denton Record Chronicle
May 4	72-hours notice for meeting
May 8	Meeting of Board to decide on public meeting date on budget and proposed tax rate
May 9	Notice of Public Hearing on Tax Rate to run in Denton Record Chronicle
May 15	Deadline for submitting appraisal records to ARB
May 18	72-hours notice for public meeting
May 22	Public Hearing on Budget and Tax Rate
June 8	72-hours notice for public meeting
June 12	School board to adopt the budget

June 20	Preparation of the Proposed 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
September 29	Tax rate due to Denton County
October 2018	Approve tax levy roll The tax assessor prepares and mails tax bills

## **GENERAL FUND**



**SUMMARY OF PROPOSED REVENUE AND EXPENDITURES**

<b>DESCRIPTION</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>AMOUNT INCREASE (DECREASE)</b>	<b>PERCENT INCREASE (DECREASE)</b>
General Fund Revenue	\$256,409,296	\$263,849,993	\$7,440,697	2.90%
General Fund Expenditures	(\$256,409,296)	(\$263,849,993)	(\$7,440,697)	2.90%
<b>Net General Fund</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	
Debt Service Fund Revenue	\$77,472,897	\$86,628,274	\$9,155,377	11.82%
Debt Service Fund Expenditures	(\$78,229,962)	(\$86,626,838)	(\$8,396,876)	10.73%
<b>Net Debt Service</b>	<b>(\$757,065)</b>	<b>\$1,436</b>	<b>\$758,501</b>	<b>-100.19%</b>
Child Nutrition Revenue	\$11,090,822	\$11,624,967	\$534,145	4.82%
Child Nutrition Expenditures	(\$11,090,822)	(\$11,624,967)	(\$534,145)	4.82%
<b>Net Child Nutrition</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	

**COMPARISON OF 2018-2019 PROPOSED REVENUE BUDGET  
TO  
2017-2018 ADOPTED REVENUE BUDGET  
GENERAL FUND**

DESCRIPTION	2017-2018 ADOPTED BUDGET	2018-2019 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes Tax Rate	165,996,399 1.0600	186,227,877 1.0600	70.58%	20,231,478	12.19%
Delinquent Taxes, Penalty & Interest	1,957,750	1,957,750	0.74%		
Other Local Revenue	3,856,900	4,435,343	1.68%	578,443	15.00%
State Funds	70,808,247	55,339,023	20.97%	(15,469,224)	-21.85%
State Funds - TRS On-Behalf	9,500,000	9,500,000	3.60%		
Federal Funds	4,290,000	4,540,000	1.72%	250,000	5.83%
Transfer from W/C		1,000,000	0.38%	1,000,000	100.00%
Transfer from Healthcare Trust		850,000	0.33%	850,000	100.00%
<b>Total General Fund Revenue</b>	<b>256,409,296</b>	<b>263,849,993</b>	<b>100.00%</b>	<b>7,440,697</b>	<b>2.90%</b>
Assigned Fund Balance					
<b>Total General Fund Resources</b>	<b>\$256,409,296</b>	<b>\$263,849,993</b>	<b>100.00%</b>	<b>\$7,440,697</b>	<b>2.90%</b>

**COMPARISON OF 2018-2019 PROPOSED EXPENDITURE BUDGET  
TO  
2017-2018 ADOPTED EXPENDITURE BUDGET  
GENERAL FUND**

DESCRIPTION	2017-2018 ADOPTED BUDGET	2018-2019 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	210,239,554	218,157,016	82.68%	7,917,462	3.77%
Contracted Services	27,012,927	29,769,239	11.28%	2,756,313	10.20%
Supplies	11,583,419	9,648,588	3.66%	(1,934,831)	-16.70%
Travel and Other	5,339,204	5,544,392	2.10%	205,188	3.84%
Debt Service					
Capital Outlay	2,234,192	730,758	0.28%	(1,503,434)	-67.29%
<b>Total General Fund Budget</b>	<b>\$256,409,296</b>	<b>\$263,849,993</b>	<b>100.00%</b>	<b>\$7,440,697</b>	<b>2.90%</b>

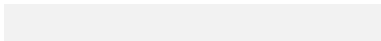
**DEBT SERVICE FUND**

**COMPARISON OF 2018-2019 PROPOSED REVENUE BUDGET  
TO  
2017-2018 ADOPTED REVENUE BUDGET  
DEBT SERVICE FUND**

DESCRIPTION	2017-2018 ADOPTED BUDGET	2018-2019 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	75,168,180	84,329,604	97.35%	9,161,424	12.19%
Tax Rate per \$100	0.4800	0.480			
Delinquent Taxes	550,000	260,000	0.30%	(290,000)	-52.73%
Penalty & Interest	275,000	300,000	0.35%	25,000	9.09%
Interest Earnings	200,000	500,000	0.58%	300,000	150.00%
Hold Harmless for Homestead Exemption	1,279,717	1,238,670	1.42%	(41,047)	-3.21%
<b>Total Debt Service Revenue</b>	<b>77,472,897</b>	<b>86,628,274</b>	100.00%	9,155,377	11.82%
Fund Balance	757,065	(1,436)		(758,501)	-100.19%
<b>Total Debt Service Resources</b>	<b>\$78,229,962</b>	<b>\$86,626,838</b>	100.00%	<b>\$8,396,876</b>	10.73%

**COMPARISON OF 2018-2019 PROPOSED EXPENDITURE BUDGET  
TO  
2017-2018 ADOPTED EXPENDITURE BUDGET  
DEBT SERVICE FUND**

DESCRIPTION	2017-2018 ADOPTED BUDGET	2018-2019 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries				
Contracted Services				
Supplies				
Travel and Other				
Debt Service	78,229,962	86,626,838	8,396,876	10.73%
Capital Outlay				
Fund Balance				
<b>Total Debt Service Fund</b>	<b>\$78,229,962</b>	<b>\$86,626,838</b>	<b>\$8,396,876</b>	<b>10.73%</b>



**DENTON ISD**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
**2018-2019**

<b>DEBT SERVICE</b>	(Feb 19 & Aug 19) <b>PRINCIPAL</b>	(Feb 19 & Aug 19) <b>INTEREST</b>	<b>Sub-Total</b>	<b>FEES</b>	<b>Budget Estimate 4/20/18 99% Collection .48 &amp; 1.7B TOTAL</b>
U/L Tax School Building and Refunding Bonds Series 2001	1,780,000.00	490,607.50	2,270,607.50	795.00	2,271,402.50
U/L Tax School Building and Refunding Bonds Series 2002			-	1,000.00	1,000.00
Variable Rate U/L Tax School Building Bonds, Series 2005-A	1,950,000.00	1,792,137.00	3,742,137.00	190,266.30	3,932,403.30
Variable Rate U/L Tax School Building Bonds, Series 2006-B		1,571,100.00	1,571,100.00	144,340.91	1,715,440.91
U/L Tax School Building Bonds, Series 2007			-	2,000.00	2,000.00
U/L Tax School Building Bonds, Series 2008			-	1,000.00	1,000.00
U/L Tax Refunding Bonds, Series 2009	4,630,000.00	185,200.00	4,815,200.00	1,750.00	4,816,950.00
U/L Tax Refunding Bonds, Series 2011	2,885,000.00	388,850.00	3,273,850.00	1,000.00	3,274,850.00
Variable Rate U/L Tax School Building Bonds, Series 2012-A		314,400.00	314,400.00	1,220.52	315,620.52
U/L Tax Refunding Bonds, Series 2012-B	540,000.00	2,677,781.26	3,217,781.26	1,000.00	3,218,781.26
U/L Tax Refunding Bonds, Series 2012-C	3,170,000.00	228,575.00	3,398,575.00	500.00	3,399,075.00
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		639,600.00	639,600.00	1,750.00	641,350.00
U/L Tax School Building Bonds, Series 2014-A	2,570,000.00	3,281,600.00	5,851,600.00	1,000.00	5,852,600.00
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	2,580,000.00	454,350.00	3,034,350.00	1,750.00	3,036,100.00
U/L Tax Refunding Bonds, Series 2015	3,860,000.00	5,317,950.00	9,177,950.00	1,000.00	9,178,950.00
U/L Tax School Building Bonds, Series 2015-A	2,325,000.00	7,926,600.00	10,251,600.00	1,750.00	10,253,350.00
U/L Tax Refunding Bonds, Series 2016		5,189,000.00	5,189,000.00	1,750.00	5,190,750.00
					-
	<u>26,290,000.00</u>	<u>33,394,715.76</u>	<u>59,684,715.76</u>	<u>357,122.73</u>	<u>60,041,838.49</u>
Additional Principal Payment					26,585,000.00
<b>Total Revenue Required for Debt Service Payments</b>					<u><b>86,626,838.49</b></u>
<b><u>Summary of Projected Revenue</u></b>					
Estimated Tax Collections					84,329,604.75
<b>Other Revenue:</b>					
Tier III - Existing Debt Allotment					-
Hold Harmless for Homestead Exemption					1,238,670.00
Other Revenue - Delinquent Taxes					260,000.00
Other Revenue - Penalty & Interest					300,000.00
Interest Income					500,000.00
Fund Balance					
<b>Total Other Revenue</b>					<u>2,298,670.00</u>
<b>Total Estimated Tax Collections</b>					<u><b>86,628,274.75</b></u>
<b>Increase (Decrease) in Fund Balance</b>					1,436.26

## **CHILD NUTRITION FUND**



**COMPARISON OF 2018-2019 PROPOSED REVENUE BUDGET  
TO  
2017-2018 ADOPTED REVENUE BUDGET  
CHILD NUTRITION**

DESCRIPTION	2017-2018 ADOPTED BUDGET	2018-2019 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	3,685,250	4,458,988	38.36%	773,738	21.00%
State Funds	60,000	70,000	0.60%	10,000	16.67%
National Breakfast Program	1,497,500	1,412,535	12.15%	(84,965)	-5.67%
National Lunch Program	5,582,000	5,622,443	48.37%	40,443	0.72%
USDA Commodities	766,072	811,000	6.97%	44,928	5.86%
Other Resources - Indirect Cost paid to General Fund	(500,000)	(750,000)	-6.45%	(250,000)	50.00%
<b>Total Child Nutrition</b>	<b>\$11,090,822</b>	<b>\$11,624,967</b>	<b>100.00%</b>	<b>\$534,145</b>	<b>4.82%</b>

**COMPARISON OF 2018-2019 PROPOSED EXPENDITURE BUDGET  
TO  
2017-2018 ADOPTED EXPENDITURE BUDGET  
CHILD NUTRITION**

DESCRIPTION	2017-2018 ADOPTED BUDGET	2018-2019 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	4,330,000	5,119,289	44.04%	789,289	18.23%
Contracted Services	89,000	80,000	0.69%	(9,000)	-10.11%
Supplies	5,508,350	5,381,772	46.29%	(126,578)	-2.30%
Supplies - USDA Commodities	766,072	811,000	6.98%	44,928	5.86%
Travel and Other	397,400	232,906	2.00%	(164,494)	-41.39%
<b>Total Budget</b>	<b>\$11,090,822</b>	<b>\$11,624,967</b>	<b>100.00%</b>	<b>\$534,145</b>	<b>4.82%</b>

## **PROPERTY VALUES**

**CALCULATION OF PROPERTY TAX REVENUE**

	<b>GENERAL</b>	<b>DEBT SERVICE</b>	<b>TOTAL</b>
Estimated Net Roll	16,220,925,244	16,220,925,244	
Net Roll at Collection Rate - 99.00%	16,058,715,992	16,058,715,992	
Tax Rate per \$100 Valuation	1.0600	0.4800	1.5400
Tax Rate for Freeze Allocation	1.0600	0.4800	1.5400
Tax Revenue before Freeze		77,081,837	77,081,837
Tax Revenue before Freeze - Compressed Rate of \$1.00	160,587,160		160,587,160
Tax Revenue before Freeze - Above Compressed Rate of \$1.00	9,635,230		9,635,230
Freeze Values		7,247,768	7,247,768
Freeze Values - Compressed Rate of \$1.00	15,099,517		15,099,517
Freeze Values - Above Compressed Rate of \$1.00	905,970		905,970
<b>Total Property Tax Revenue</b>	<b>\$186,227,877</b>	<b>\$84,329,604</b>	<b>\$270,557,481</b>

	<b>Gross</b>	<b>Collection Rate</b>	<b>Net</b>
Estimated Frozen Tax Levy	23,488,137.00	99.00%	23,253,255.63

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

# 2018 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 73,421

Not Under ARB Review Totals

4/27/2018

7:21:30AM

Land		Value			
Homesite:		3,024,696,656			
Non Homesite:		2,937,129,123			
Ag Market:		881,793,779			
Timber Market:		0		<b>Total Land</b>	(+) 6,843,619,558
Improvement		Value			
Homesite:		9,787,156,585			
Non Homesite:		4,682,770,969		<b>Total Improvements</b>	(+) 14,469,927,554
Non Real		Count	Value		
Personal Property:		4,861	1,810,825,794		
Mineral Property:		1	131,645,299		
Autos:		0	0	<b>Total Non Real</b>	(+) 1,942,471,093
				<b>Market Value</b>	= 23,256,018,205
Ag	Non Exempt	Exempt			
Total Productivity Market:	881,793,779	0			
Ag Use:	3,370,794	0		<b>Productivity Loss</b>	(-) 878,422,985
Timber Use:	0	0		<b>Appraised Value</b>	= 22,377,595,220
Productivity Loss:	878,422,985	0		<b>Homestead Cap</b>	(-) 276,426,624
				<b>Assessed Value</b>	= 22,101,168,596
				<b>Total Exemptions Amount</b>	(-) 2,618,668,746
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 19,482,499,850

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	75,720,108	60,817,292	674,624.02	675,448.24	374		
OV65	2,550,055,773	2,144,347,025	22,581,371.85	22,742,191.92	9,987		
<b>Total</b>	<b>2,625,775,881</b>	<b>2,205,164,317</b>	<b>23,255,995.87</b>	<b>23,417,640.16</b>	<b>10,361</b>	<b>Freeze Taxable</b>	(-) 2,205,164,317
<b>Tax Rate</b>	<b>1.540000</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	671,331	601,331	531,181	70,150	2		
OV65	65,854,749	58,561,040	45,503,271	13,057,769	208		
<b>Total</b>	<b>66,526,080</b>	<b>59,162,371</b>	<b>46,034,452</b>	<b>13,127,919</b>	<b>210</b>	<b>Transfer Adjustment</b>	(-) 13,127,919
						<b>Freeze Adjusted Taxable</b>	= 17,264,207,614

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 289,124,793.13 = 17,264,207,614 \* (1.540000 / 100) + 23,255,995.87

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

**2018 PRELIMINARY TOTALS****Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	4	0	0	0
CHODO	2	25,918,125	0	25,918,125
DP	394	0	3,575,905	3,575,905
DV1	223	0	1,858,535	1,858,535
DV1S	14	0	60,000	60,000
DV2	188	0	1,716,000	1,716,000
DV2S	7	0	52,500	52,500
DV3	206	0	2,126,000	2,126,000
DV3S	6	0	60,000	60,000
DV4	638	0	3,754,797	3,754,797
DV4S	73	0	535,981	535,981
DVHS	414	0	101,696,938	101,696,938
DVHSS	38	0	7,690,948	7,690,948
EX	29	0	22,517,919	22,517,919
EX-XG	22	0	316,153	316,153
EX-XI	7	0	161,742	161,742
EX-XJ	10	0	7,693,048	7,693,048
EX-XL	2	0	98,178	98,178
EX-XR	1	0	5,185	5,185
EX-XU	378	0	448,254,270	448,254,270
EX-XV	1,983	0	816,991,851	816,991,851
EX-XV (Prorated)	14	0	2,758,515	2,758,515
EX366	241	0	66,485	66,485
FR	25	228,289,568	0	228,289,568
FRSS	2	0	415,076	415,076
HS	33,155	0	816,506,457	816,506,457
HT	23	0	0	0
MASSS	3	0	774,001	774,001
OV65	10,222	0	98,681,884	98,681,884
OV65S	705	0	6,923,440	6,923,440
PC	20	18,857,705	0	18,857,705
PPV	19	311,540	0	311,540
SO	1	0	0	0
<b>Totals</b>		<b>273,376,938</b>	<b>2,345,291,808</b>	<b>2,618,668,746</b>

# 2018 PRELIMINARY TOTALS

S05 - DENTON ISD  
Under ARB Review Totals

Property Count: 1,766

4/27/2018

7:21:30AM

Land	Value			
Homesite:	68,579,325			
Non Homesite:	87,471,145			
Ag Market:	7,448,067			
Timber Market:	0	<b>Total Land</b>	(+)	163,498,537

Improvement	Value			
Homesite:	230,339,624			
Non Homesite:	229,915,748	<b>Total Improvements</b>	(+)	460,255,372

Non Real	Count	Value		
Personal Property:	1	66,890		
Mineral Property:	0	0		
Autos:	0	0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=
				66,890
				623,820,799

Ag	Non Exempt	Exempt			
Total Productivity Market:	7,448,067	0			
Ag Use:	14,049	0	<b>Productivity Loss</b>	(-)	7,434,018
Timber Use:	0	0	<b>Appraised Value</b>	=	616,386,781
Productivity Loss:	7,434,018	0	<b>Homestead Cap</b>	(-)	5,042,417
			<b>Assessed Value</b>	=	611,344,364
			<b>Total Exemptions Amount</b>	(-)	14,624,044
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	596,720,320

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	513,020	443,020	4,934.17	4,934.17	2		
OV65	22,062,707	19,076,506	227,207.10	227,406.10	74		
<b>Total</b>	<b>22,575,727</b>	<b>19,519,526</b>	<b>232,141.27</b>	<b>232,340.27</b>	<b>76</b>	<b>Freeze Taxable</b>	(-)
<b>Tax Rate</b>	<b>1.540000</b>						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	303,272	268,272	211,948	56,324	1		
OV65	1,244,307	1,164,307	1,040,555	123,752	3		
<b>Total</b>	<b>1,547,579</b>	<b>1,432,579</b>	<b>1,252,503</b>	<b>180,076</b>	<b>4</b>	<b>Transfer Adjustment</b>	(-)
						<b>Freeze Adjusted Taxable</b>	=
							577,020,718

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

9,118,260.33 = 577,020,718 \* (1.540000 / 100) + 232,141.27

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2018 PRELIMINARY TOTALS**

Property Count: 1,766

S05 - DENTON ISD  
Under ARB Review Totals

4/27/2018

7:22:33AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	3	0	30,000	30,000
DV1	5	0	39,000	39,000
DV2	4	0	30,000	30,000
DV3	6	0	62,000	62,000
DV4	7	0	72,000	72,000
DVHS	4	0	1,201,044	1,201,044
HS	494	0	12,325,000	12,325,000
OV65	82	0	815,000	815,000
OV65S	5	0	50,000	50,000
<b>Totals</b>		<b>0</b>	<b>14,624,044</b>	<b>14,624,044</b>



# 2018 PRELIMINARY TOTALS

S05 - DENTON ISD  
Grand Totals

Property Count: 75,187

4/27/2018

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Land			Value			
Homesite:			3,093,275,981			
Non Homesite:			3,024,600,268			
Ag Market:			889,241,846			
Timber Market:			0	<b>Total Land</b>	(+)	
					7,007,118,095	
Improvement			Value			
Homesite:			10,017,496,209			
Non Homesite:			4,912,686,717	<b>Total Improvements</b>	(+)	
					14,930,182,926	
Non Real	Count			Value		
Personal Property:	4,862		1,810,892,684			
Mineral Property:	1		131,645,299			
Autos:	0		0	<b>Total Non Real</b>	(+)	
					1,942,537,983	
				<b>Market Value</b>	=	
					23,879,839,004	
Ag	Non Exempt			Exempt		
Total Productivity Market:	889,241,846		0			
Ag Use:	3,384,843		0	<b>Productivity Loss</b>	(-)	
Timber Use:	0		0	<b>Appraised Value</b>	=	
Productivity Loss:	885,857,003		0		22,993,982,001	
				<b>Homestead Cap</b>	(-)	
					281,469,041	
				<b>Assessed Value</b>	=	
					22,712,512,960	
				<b>Total Exemptions Amount</b>	(-)	
				<b>(Breakdown on Next Page)</b>	2,633,292,790	
				<b>Net Taxable</b>	=	
					20,079,220,170	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	76,233,128	61,260,312	679,558.19	680,382.41	376			
OV65	2,572,118,480	2,163,423,531	22,808,578.95	22,969,598.02	10,061			
<b>Total</b>	<b>2,648,351,608</b>	<b>2,224,683,843</b>	<b>23,488,137.14</b>	<b>23,649,980.43</b>	<b>10,437</b>	<b>Freeze Taxable</b>	(-)	
<b>Tax Rate</b>	1.540000							2,224,683,843
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	974,603	869,603	743,129	126,474	3			
OV65	67,099,056	59,725,347	46,543,826	13,181,521	211			
<b>Total</b>	<b>68,073,659</b>	<b>60,594,950</b>	<b>47,286,955</b>	<b>13,307,995</b>	<b>214</b>	<b>Transfer Adjustment</b>	(-)	
							13,307,995	
						<b>Freeze Adjusted Taxable</b>	=	
							17,841,228,332	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 298,243,053.45 = 17,841,228,332 \* (1.540000 / 100) + 23,488,137.14

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

**2018 PRELIMINARY TOTALS**S05 - DENTON ISD  
Grand Totals

Property Count: 75,187

4/27/2018

7:22:33AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	4	0	0	0
CHODO	2	25,918,125	0	25,918,125
DP	397	0	3,605,905	3,605,905
DV1	228	0	1,897,535	1,897,535
DV1S	14	0	60,000	60,000
DV2	192	0	1,746,000	1,746,000
DV2S	7	0	52,500	52,500
DV3	212	0	2,188,000	2,188,000
DV3S	6	0	60,000	60,000
DV4	645	0	3,826,797	3,826,797
DV4S	73	0	535,981	535,981
DVHS	418	0	102,897,982	102,897,982
DVHSS	38	0	7,690,948	7,690,948
EX	29	0	22,517,919	22,517,919
EX-XG	22	0	316,153	316,153
EX-XI	7	0	161,742	161,742
EX-XJ	10	0	7,693,048	7,693,048
EX-XL	2	0	98,178	98,178
EX-XR	1	0	5,185	5,185
EX-XU	378	0	448,254,270	448,254,270
EX-XV	1,983	0	816,991,851	816,991,851
EX-XV (Prorated)	14	0	2,758,515	2,758,515
EX366	241	0	66,485	66,485
FR	25	228,289,568	0	228,289,568
FRSS	2	0	415,076	415,076
HS	33,649	0	828,831,457	828,831,457
HT	23	0	0	0
MASSS	3	0	774,001	774,001
OV65	10,304	0	99,496,884	99,496,884
OV65S	710	0	6,973,440	6,973,440
PC	20	18,857,705	0	18,857,705
PPV	19	311,540	0	311,540
SO	1	0	0	0
<b>Totals</b>		<b>273,376,938</b>	<b>2,359,915,852</b>	<b>2,633,292,790</b>

**2018 PRELIMINARY TOTALS**

Property Count: 73,421

S05 - DENTON ISD  
Not Under ARB Review Totals

4/27/2018

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	49,738		\$529,208,760	\$12,480,901,914
B	MULTIFAMILY RESIDENCE	1,393		\$55,017,890	\$2,167,607,078
C1	VACANT LOTS AND LAND TRACTS	8,543		\$0	\$753,259,699
D1	QUALIFIED AG LAND	2,060	44,513.0389	\$0	\$881,790,024
D2	NON-QUALIFIED LAND	603		\$352,836	\$27,281,492
E	FARM OR RANCH IMPROVEMENT	1,548	8,136.2168	\$4,492,752	\$444,623,772
F1	COMMERCIAL REAL PROPERTY	2,100		\$127,861,686	\$3,084,473,098
F2	INDUSTRIAL REAL PROPERTY	43		\$0	\$151,030,947
G1	OIL AND GAS	1		\$0	\$131,645,299
J1	WATER SYSTEMS	1		\$0	\$430,464,985
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$567,522
J3	ELECTRIC COMPANY (INCLUDING CO-OP	4		\$0	\$1,414,579
J4	TELEPHONE COMPANY (INCLUDING CO-	10		\$0	\$2,324,243
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	4,343		\$6,165,458	\$818,910,801
L2	INDUSTRIAL PERSONAL PROPERTY	34		\$0	\$452,056,022
L3		17		\$0	\$8,764,942
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2,625		\$1,647,154	\$28,445,978
S	SPECIAL INVENTORY TAX	69		\$0	\$64,787,331
X	TOTALLY EXEMPT PROPERTY	2,708		\$55,091,506	\$1,325,094,498
	<b>Totals</b>		52,649.2557	\$779,838,042	\$23,256,018,205

**2018 PRELIMINARY TOTALS**

Property Count: 1,766

S05 - DENTON ISD  
Under ARB Review Totals

4/27/2018

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,092		\$10,233,991	\$284,159,588
B	MULTIFAMILY RESIDENCE	38		\$3,118,348	\$66,797,862
C1	VACANT LOTS AND LAND TRACTS	63		\$0	\$11,639,972
D1	QUALIFIED AG LAND	21	207.4294	\$0	\$7,448,067
D2	NON-QUALIFIED LAND	10		\$0	\$148,960
E	FARM OR RANCH IMPROVEMENT	33	191.7357	\$14,135	\$20,101,507
F1	COMMERCIAL REAL PROPERTY	91		\$2,858,688	\$226,898,215
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$566,154
L1	COMMERCIAL PERSONAL PROPERTY	1		\$0	\$66,890
M1	TANGIBLE OTHER PERSONAL, MOBILE H	453		\$0	\$5,993,584
	<b>Totals</b>		399.1651	\$16,225,162	\$623,820,799

**2018 PRELIMINARY TOTALS**S05 - DENTON ISD  
Grand Totals

Property Count: 75,187

4/27/2018

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	50,830		\$539,442,751	\$12,765,061,502
B	MULTIFAMILY RESIDENCE	1,431		\$58,136,238	\$2,234,404,940
C1	VACANT LOTS AND LAND TRACTS	8,606		\$0	\$764,899,671
D1	QUALIFIED AG LAND	2,081	44,720.4683	\$0	\$889,238,091
D2	NON-QUALIFIED LAND	613		\$352,836	\$27,430,452
E	FARM OR RANCH IMPROVEMENT	1,581	8,327.9525	\$4,506,887	\$464,725,279
F1	COMMERCIAL REAL PROPERTY	2,191		\$130,720,374	\$3,311,371,313
F2	INDUSTRIAL REAL PROPERTY	44		\$0	\$151,597,101
G1	OIL AND GAS	1		\$0	\$131,645,299
J1	WATER SYSTEMS	1		\$0	\$430,464,985
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$567,522
J3	ELECTRIC COMPANY (INCLUDING CO-OP	4		\$0	\$1,414,579
J4	TELEPHONE COMPANY (INCLUDING CO-	10		\$0	\$2,324,243
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	4,344		\$6,165,458	\$818,977,691
L2	INDUSTRIAL PERSONAL PROPERTY	34		\$0	\$452,056,022
L3		17		\$0	\$8,764,942
M1	TANGIBLE OTHER PERSONAL, MOBILE H	3,078		\$1,647,154	\$34,439,562
S	SPECIAL INVENTORY TAX	69		\$0	\$64,787,331
X	TOTALLY EXEMPT PROPERTY	2,708		\$55,091,506	\$1,325,094,498
	<b>Totals</b>		53,048.4208	\$796,063,204	\$23,879,839,004

# 2018 PRELIMINARY TOTALS

S05 - DENTON ISD  
Effective Rate Assumption

Property Count: 75,187

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## New Value

TOTAL NEW VALUE MARKET:	\$796,145,054
TOTAL NEW VALUE TAXABLE:	\$734,999,529

## New Exemptions

Exemption	Description	Count		
EX-XU	11.23 Miscellaneous Exemptions	9	2017 Market Value	\$3,386,992
EX-XV	Other Exemptions (including public property, r	43	2017 Market Value	\$3,180,357
EX366	HB366 Exempt	67	2017 Market Value	\$34,039
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$6,601,388</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	22	\$215,000
DV1	Disabled Veterans 10% - 29%	19	\$158,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	2	\$5,000
DV2	Disabled Veterans 30% - 49%	20	\$172,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	33	\$338,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	94	\$486,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3	\$24,000
DVHS	Disabled Veteran Homestead	24	\$6,310,226
HS	Homestead	1,731	\$42,859,663
OV65	Over 65	887	\$8,561,599
OV65S	OV65 Surviving Spouse	3	\$30,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>2,840</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$59,177,488</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$65,778,876</b>

## Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$65,778,876</b>

## New Ag / Timber Exemptions

2017 Market Value	\$83,471		Count: 1
2018 Ag/Timber Use	\$480		
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$82,991</b>		

## New Annexations

## New Deannexations

Count	Market Value	Taxable Value
1	\$291,517	\$291,517

## 2018 PRELIMINARY TOTALS

S05 - DENTON ISD  
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
33,043	\$278,656	\$33,318	\$245,338
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
32,524	\$277,706	\$33,069	\$244,637

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
1,766	\$623,820,799.00	\$492,369,896

## **TAX RATES**



**TAX RATE COMPARISON**

DESCRIPTION	2017-2018 TAX RATE	2018-2019 TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Maintenance & Operations	1.06000	1.06000		
Debt Service	0.48000	0.48000		
<b>Total Tax Rate</b>	<b>1.54000</b>	<b>1.54000</b>		

<b>Rollback Tax Rate</b>				
Maintenance & Operations	1.04005	1.04005		
Debt Service	0.50000	0.50000		
<b>Total Rollback Tax Rate</b>	<b>1.54005</b>	<b>1.54005</b>		

## **ESTIMATE OF STATE AID**

**ESTIMATE OF STATE AID**

<b>DESCRIPTION</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>AMOUNT INCREASE (DECREASE)</b>	<b>PERCENT INCREASE (DECREASE)</b>
Total Cost of Tier I	195,461,932	198,486,286	3,024,354	1.55%
LESS: Local Share	(139,633,616)	(158,804,126)	(19,170,510)	13.73%
<b>State's Share of Tier I</b>	<b>55,828,316</b>	<b>39,682,160</b>	<b>(16,146,156)</b>	<b>-28.92%</b>
Tier II State Aid for "Golden" Level (\$99.41)	14,341,103	15,007,409	666,306	4.65%
Tier II State Aid for \$31.95 Level	0	0	0	
<b>Total Tier II State Aid</b>	<b>14,341,103</b>	<b>15,007,409</b>	<b>666,306</b>	<b>4.65%</b>
Additional State Aid for Tax Reduction	0	0	0	
Staff Allotment (\$500 per F-T & \$250 per P-T Employee)	657,000	658,855	1,855	0.28%
Texas School for the Deaf	(18,172)	(9,401)	8,771	-48.27%
M&O Hold Harmless (ASAHE)				
<b>Total Other Programs</b>	<b>638,828</b>	<b>649,454</b>	<b>10,626</b>	<b>1.66%</b>
<b>Total Estimated State Aid</b>	<b>70,808,247</b>	<b>55,339,023</b>	<b>(15,469,224)</b>	<b>-21.85%</b>

	A	B	C	D	E	F	G
1	<b>District Name:</b>	DENTON ISD	< Will load after Co-Dist # is entered below				
2	<b>County-District No.:</b>	061-901	< (ENTER # WITH DASH, i.e., 001-902)				
3	<b>Run Date:</b>	5/16/2018					
4	<b>Date Prepared:</b>		< Optional				
5							
6							
7	<b>Template for Estimating Total State Aid - Property of BOK Financial Services, Inc.</b>						
8	by Omar Garcia, BOK Financial Services, Inc.						
9							
10	This template is designed to calculate revenue based on the school finance provisions enacted by the 85th Session of the Texas Legislature						
11	and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid.						
12	<b>MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.</b>						
13					<b>NO MORE ASATR</b>		<b>NO MORE ASATR</b>
14	Cells shaded in light yellow require data entry, if applicable						
15	<b>Funding Elements</b>		<b>2016-17 Data Entry</b>		<b>2017-18 Data Entry</b>		<b>2018-19 Data Entry</b>
16	<b>Students</b>						
17	Refined ADA (PreK - 12)		26,773.019		27,653.670		28,146.240
18	High School Refined ADA (Grades 9 thru 12 only)		7,554.327		8,125.530		8,449.920
19	<b>Special Education Instructional Arrangement FTEs:</b>						
20	Homebound (Code 01)		1.483		1.240		1.240
21	Hospital Class (Code 02)		1.686		0.000		0.000
22	Speech Therapy (Code 00)		49.091		52.080		52.080
23	Resource Room (Code 41,42)		507.261		527.470		527.470
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)		198.688		215.830		215.830
25	Off Home Campus (Codes 91-98)		0.000		0.000		0.000
26	VAC (Code 08)		39.304		31.540		31.540
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)		14.675		12.030		12.030
31	Mainstream ADA		725.009		759.120		759.120
32	Career & Technology FTEs		1,513.770		1,738.610		1,738.610
33	Advanced Career & Technology FTEs		192.227		0.000		0.000
36	Compensatory Ed Enrollment		12,259.170		12,259.170		12,259.170
37	FTEs of Pregnant Students		0.000		1.220		1.220
39	Bilingual ADA		0.000		3,827.570		3,827.570
40	G & T Enrollment		1,344.412		1,382.684		1,407.312
41	Public Ed Grant Student ADA		0.000		0.000		0.000
42	<b>New Instructional Facility Allotment (NIFA) ADA</b>		1,468.246		1,080.000		79.000
43	<b>Staff</b>		<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>
44	# of Full-time Employees (excluding admin & teachers, etc)		1,174.750		1,174.750		1,174.750
45	# of Part-time Employees (excluding administrators)		285.920		285.920		285.920
46			<b>2015 TAX YEAR</b>		<b>2016 TAX YEAR</b>		<b>2017 TAX YR PRELIMS</b>
47	<b>Property Values - (Loaded thru 17-18)</b>						
48	<b>State Certified Property Value ("T2" value) @ \$25K Exemption</b>		12,667,105,436		13,963,361,639		15,880,412,646
50	<b>State Certified Property Value ("T1" value) @ \$15K Exemption</b>		12,960,399,436		14,268,341,718		16,200,904,513
52	<b>State Certified Property Value ("T4" value) @ \$25K Exemption</b>		12,667,105,436		13,963,361,639		15,880,412,646
53	<b>State Certified Property Value ("T10" value) @ \$25K Exemption</b>		12,667,105,436		13,963,361,639		15,880,412,646
54	<b>State Certified Property Value ("T3" value) @ \$15K Exemption</b>		12,960,399,436		14,268,341,718		16,200,904,513
55	<b>State Certified Property Value ("T9" value) @ \$15K Exemption</b>		12,960,399,436		14,268,341,718		16,200,904,513
56							
57	<b>Tax Rates and Collections</b>		<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>
58	M&O Adopted Tax Rate		1.0400		1.0600		1.0600
59	M&O Tax Collections @ Adopted M&O Rate		0		167,854,497		187,427,877
60	M&O Taxes Distributed to TIF Arrangement		0		0		0
61	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0		0
62	I&S Adopted Tax Rate		0.5000		0.4800		0.4800
63	I&S Tax Collections		0		76,016,187		84,879,604
64	Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)		0		0		0
65	<b>Other Data</b>						
66	Transportation Allocation		2,054,785		2,054,785		2,054,785
67	Texas School for the Deaf Students		1.0000		1.0000		1.000
68	Texas School for the Blind Students		0.0000		0.0000		0.000
69	Total Tax Levy		0		239,211,376		259,966,348
70	Charge for Adv Placement Tests (enter as positive or negative #)		(5,480)		(5,757)		(5,757)
71	Charge for Early Child Intervention (enter as positive or negative #)		(141,810)		(148,981)		(148,981)
72	Tuition Paid If Less Than 12 Grades		0		0		0
73	Bond Payment (see Column Q re: QSCB and other Fed. programs)		0		77,570,921		78,117,191
74	<b>Eligible Debt (as of 9/1/15) for I&amp;S Hold Harmless Purposes</b>		62,614,904		77,570,921		59,684,716

	A	B	C	D	E	F	G
75	State Aid Reduction for WADA Sold (enter as negative #)		0		0		0
76	Supplemental TIF Payment From TEA		0		0		0
78	Tax Credit for Tax Code, Chapter 313 Value Limitations		0		0		0
80	Tuition Allotment (42.106)		0		0		0
83	<b>Additional State Aid for Property Value Decline</b>		0		0		0
84	LPE Current Foundation School Fund Allocation (see Column Q)		0		0		0
85	Foundation School Fund Adjustments to Date (see Column Q)		0		0		0
86	<b>Chapter 41 Data</b>		<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>
89	Enrollment		0		28,750		29,315
90	# of Non-Resident Students Who Are Charged Tuition		0		0		0
91	County Appraisal District (CAD) Cost		0		1,397,060		1,431,170
92	CAD Cost Paid by Partner's, if applicable		0		0		0
93	# of Resident Students Being Educated by Another District						
94	for which the District is Paying Tuition		0		0		0
95	Amount of Tuition Paid per Student		0		0		0
96	Chapter 42 Funding Credit Against Recapture (enter as negative #)		0		0		0
97	Q. Was the least expensive Option chosen? (Level 1)		Y		Y		Y
98	Q. Was the least expensive Option chosen? (\$319,500 level)		Y		Y		Y
99	<b>Effective M&amp;O Tax Rate / Notice Data</b>						<b>2018-19</b>
102	Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)						1.0000
103	2018 Total Taxable Value						16,220,925,244
104	<b>2018 Total I&amp;S Taxable Value (for Chapter 313 districts)</b>						0
105	Certified Excess 2017 Debt Collections						0
106	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)						0.0200
107	<b>Data Automatically Loaded</b>		<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>
108	M&O Compressed Rate		1.0000		1.0000		1.0000
109	Highest Grade Taught		12		12		12
110	Square Miles		162		162		162
111	Miles From Nearest HS		0		0		0
112	Unadjusted Cost of Education Index		1.140		1.140		1.140
113	2005-06 M&O Adopted Tax Rate		1.500				
115	2008-09 WADA		26,414.4640				
122	2009-10 Transportation Allotment		1,465,534				
123	2009-10 New Instructional Facilities Allotment (NIFA)		80,985				
125	<b>2009-10 Adjusted HB 1 Revenue per WADA</b>		<b>5,976.797</b>				
126	2014-15 Total Refined ADA		25,255.041				
127	2013 CPTD "T8" Value		10,572,724,068				
128	2014-15 I&S Tax Collections		59,329,208				
130	2014-15 Local Share of EDA		25,633,867				
131	2014-15 Local Share Awarded for Bonded Debt		0				
133	2014-15 M&O Adopted Tax Rate		1.0400				
134	2015-16 Total Refined ADA		25,766.423				
135	<b>Chapter 41 Data:</b>						
136	1992-93 M&O Tax Collections		7,523,388				
137	1992-93 CED Distribution		29,904,013				
138	1992-93 Chapter 36 WADA		12,405				
139	1991 CPTD Property Value		2,242,103,646				

	A	B	C	D
1	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/85th Legislative Session
2				Release 3
3				5/1/2018
4	<b>2018-19 Summary of Finances</b>			
5	<b>DENTON ISD</b>			
6	<b>061-901</b>			
7				
8	<b>2018-19 ASATR Lost (ASATR Repealed Effective 9/1/2017)</b>			<b>\$0</b>
9	<b>Funding Elements</b>			<b>From</b>
10	<b>Students</b>			<b>Date Entry</b>
11	1.	Refined Average Daily Attendance (ADA)		28,146.240
12	2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		25,567.440
13	3.	Special Education FTEs <a href="#">(Link to Detail Report)</a>		840.190
14	4.	Career & Technology FTEs		1,738.610
15	5.	Advanced Career & Technology FTEs		0.000
16	6.	High School ADA		8,449.920
17	7.	Weighted ADA (WADA) <a href="#">(Link to Detail Report)</a>		36,080.724
18	8.	Prior Year Refined ADA		27,653.670
19	9.	Texas School for the Blind and Visually Impaired ADA		0.000
20	10.	Texas School for the Deaf ADA		1.000
21	<b>Staff</b>			
22	11.	Full-time Staff (not MSS)		1,174.750
23	12.	Part-time Staff (not MSS)		285.920
24	<b>Property Values</b>			
25	13.	2018 (current tax year) Locally Certified Property Value		Not Needed
26	14.	2017 (prior tax year) State Certified Property Value ("T2" value)		15,880,412,646
27	<b>Tax Rates and Collections</b>			
28	15.	2005 Adopted M&O Tax Rate		1.5000
29	16.	2018-19 Compressed M&O Tax Rate		1.0000
30	17.	Average Tax Collection Rate		Not Needed
31	18.	2018-19 M&O Tax Rate		1.0600
32	19.	2018-19 M&O Tax Collections <a href="#">(Link to Detail Report)</a>		\$187,427,877
33	20.	2018-19 I&S Tax Collections		\$84,879,604
34	21.	2018-19 Total Tax Collections		\$272,307,481
35	22.	2018-19 Total Tax Levy		\$259,966,348
36	<b>Funding Components</b>			
37	23.	Adjusted Allotment <a href="#">(Link to Detail Report)</a>		\$5,651
38	24.	Revenue at Compressed Rate (RACR) per WADA		\$6,000
39	25.	Cost of Education Index (CEI)		1.140
40	26.	Adjusted CEI		1.140
41	27.	Per Capita Rate		\$447.180
42	<b>Tier I Allotments</b>			
43	<b>Program Intent Codes - Allotments</b>			
44	28.	11-Regular Program Allotment		\$144,481,603
45	29.	23-Special Education Adjusted Allotment (Spend 52%)		\$19,359,367
46	30.	22-Career & Technology Allotment (Spend 58%)		\$13,263,595
47	31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		\$948,569
48	32.	24-Comp Ed Allotment (Spend 52%) <a href="#">(no Detail Report included)</a>		\$13,871,929
49	33.	25-Bilingual Education Allotment (Spend 52%)		\$2,162,960
50	34.	11-Public Education Grant		\$0
51	35.	99-New Instructional Facilities Allotment (NIFA)		\$19,750
52	36.	99-Transportation Allotment <a href="#">(no Detail Report included)</a>		\$2,054,785
53	37.	31-High School Allotment		\$2,323,728
54	38.	Total Cost of Tier I <a href="#">(Link to Tier I Detail Report)</a>		\$198,486,286
55	39.	Less: Local Fund Assignment		\$158,804,126
56	40.	State Share of Tier I		\$39,682,160
57	41.	Per Capita Distribution from the Available School Fund (ASF)		\$12,366,168
58	<b>Foundation School Program (FSP) State</b>			

	A	B	C	D
59	<b>Funding</b>			
60	42.	Greater of State Share of Tier I or (ASF+NIFA+HS)		\$39,682,160
61	43.	Tier II State Aid <a href="#">(Link to Tier II Detail Report)</a>		\$15,007,409
62	44.	Other Programs <a href="#">(Link to Detail Report)</a>		\$649,454
63	45.	Less: Total Available School Fund (\$447.18 * Prior Year ADA)		<b>(\$12,366,168)</b>
64	46.	Total FSP Operating Fund		\$42,972,855
65	<b>State Aid by Funding Source</b>			
66	<b>Fund Code/Object Code - Funding Source</b>			
67	47.	199/5812 - Foundation School Fund		\$42,972,855
68	48.	199/5811 - Available School Fund		\$12,366,168
69	49.	599/5829 - Existing Debt Allotment (EDA) <a href="#">(Link to Detail Report)</a>		\$0
70	50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) <a href="#">(Link to Detail Report)</a>		\$0
71	51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) <a href="#">(See Link Above)</a>		\$0
72	52.	<b>I&amp;S Hold Harmless</b> (ASAHE for Facilities on TEA's Report) (see HH1819-Calcs tab)		\$1,180,704
73	53.	<b>TOTAL 2018-19 FSP/ASF STATE AID</b>		<b>\$56,519,726</b>
74				
75		FSP Allocations and Adjustments Report <a href="#">(Link to Detail Report)</a>		
76				
77				
78	<b>ADDITIONAL INFO: (Not on TEA's Summary of Finances)</b>			
79	<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>			
80	54.	M&O Rev From State (not including Fund 599)		\$55,339,023
81	55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)		\$176,818,752
82	56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)		\$10,609,125
83	57.	M&O Rev From Local Taxes (net of any recapture)		\$0
84	58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture		\$0
85	59.	2018-19 TOTAL STATE/LOCAL M&O REVENUE		\$242,766,900
86	60.	Less: Credit Balance Due State (See Foundation School Fund balance above)		\$0
87	61.	<b>2018-19 NET TOTAL STATE/LOCAL M&amp;O REVENUE</b>		<b>\$242,766,900</b>
88				
89				
90	<b>SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:</b>			
91	62.	Recapture at the \$514000 Level		\$0
92	63.	Recapture at the \$319500 Level		\$0
93	64.	Total 2018-19 Recapture <a href="#">(Link to Detail Report)</a>		<b>\$0</b>
94	65.	Less: ASATR Credit Against Recapture		\$0
95	66.	<b>Total 2018-19 Recapture Payments Due TEA</b>		<b>\$0</b>
96				

	A	B	C	D
1	<b>The format of the following report mirrors (for the most part) the</b>		<b>84th/85th Legislative Session</b>	
2	<b>report generated by TEA.</b>		<b>Release 3</b>	
3			<b>5/1/2018</b>	
4	<b>2018-19 Other Programs Detail Report</b>			
5	<b>DENTON ISD</b>			
6	<b>061-901</b>			
7				
8				
9				<b>Based on</b>
10	<b>Other Program Detail</b>			<b>Data Entry</b>
11	1.	State Aid Reduction for WADA Sold		\$0
12	2.	<b>M&amp;O Hold Harmless</b> (ASAHE on TEA's Report) (See HH1819-Calcs tab)		\$0
13	3.	Additional Aid for ESCs and educational districts (Ins. Code 1579.251(b))		\$0
14	4.	Additional State Aid for Tax Reduction - N/A ( <a href="#">Link to ASATR Detail Report</a> )		<b>\$0</b>
15	5.	Supplemental TIF Payment		\$0
16	6.	Tax Credit for Tax Code, Chapter 313 Value Limitations		\$0
17	7.	Chapter 42 Funding Credit Against Recapture		\$0
18	8.	Staff Allotment		\$658,855
19	9.	Windham Schools		\$0
20	10.	Tuition Allotment (42.106)		\$0
21	11.	Texas School for the Blind and Visually Impaired		\$0
22	12.	Texas School for the Deaf		<b>(\$9,401)</b>
23	13.	Adjustment for HB 1 Tax Compression for TSB		\$0
24	14.	Adjustment for HB 1 Tax Compression for TSD		\$0
25	15.	Penalty for Setting Rate Below Compressed Rate		\$0
26	16.	<b>Total Other Programs (See Note Below)</b>		<b>\$649,454</b>



## **SUPPLEMENTAL INFORMATION**

**DENTON ISD  
PRELIMINARY PER-PUPIL ALLOCATION  
BASED ON ENROLLMENT As Of 10/2/17  
2018-2019**

School	2017-2018 Budgeted Enrollment	2017-2018 10/2/17 Enrollment	2017-2018 Inc (Dec) Enrollment	2018-2019 Projected Enrollment	2018-2019 Inc (Decr.) Enrollment	2018-2019 Per Pupil Amount	2018-2019 Budget	90% 2018-2019 Budget	Total Amount to Budget	Educational Leave Days	Rate Per Day	Educational Leave	
<b>Elementary</b>													
Houston	102	615.00	585.00	(30.00)	590.00	5.00	92.00	54,280.00	48,852.00	48,852.00	30	95.00	2,850
Alexander	104	598.50	610.50	12.00	630.50	20.00	92.00	58,006.00	52,205.00	52,205.00	32	95.00	3,040
Hodge	105	659.00	582.00	(77.00)	595.00	13.00	92.00	54,740.00	49,266.00	49,266.00	30	95.00	2,850
McNair	106	566.00	533.00	(33.00)	514.00	(19.00)	92.00	47,288.00	42,559.00	42,559.00	26	95.00	2,470
N Rayzor	107	630.50	607.00	(23.50)	622.00	15.00	92.00	57,224.00	51,502.00	51,502.00	31	95.00	2,945
Rivera	108	628.50	587.50	(41.00)	605.50	18.00	92.00	55,706.00	50,135.00	50,135.00	30	95.00	2,850
Wilson	109	553.00	585.00	32.00	600.00	15.00	92.00	55,200.00	49,680.00	49,680.00	30	95.00	2,850
Ginnings	110	598.00	568.00	(30.00)	565.00	(3.00)	92.00	51,980.00	46,782.00	46,782.00	28	95.00	2,660
Borman	111	472.00	445.50	(26.50)	456.50	11.00	92.00	41,998.00	37,798.00	37,798.00	23	95.00	2,185
Evers Park	112	582.00	578.00	(4.00)	589.00	11.00	92.00	54,188.00	48,769.00	48,769.00	29	95.00	2,755
WS Ryan	113	639.00	637.00	(2.00)	654.00	17.00	92.00	60,168.00	54,151.00	54,151.00	33	95.00	3,135
EP Rayzor	115	383.00	390.00	7.00	389.00	(1.00)	92.00	40,000.00	36,000.00	36,000.00	19	95.00	1,805
Pecan Creek	116	686.00	700.00	14.00	677.00	(23.00)	92.00	62,284.00	56,056.00	56,056.00	34	95.00	3,230
Providence	117	405.00	408.00	3.00	425.00	17.00	92.00	40,000.00	36,000.00	36,000.00	21	95.00	1,995
Hawk	118	653.00	664.00	11.00	631.00	(33.00)	92.00	58,052.00	52,247.00	52,247.00	32	95.00	3,040
Savannah	119	721.50	721.00	(0.50)	709.00	(12.00)	92.00	65,228.00	58,705.00	58,705.00	35	95.00	3,325
Paloma Creek	120	591.00	623.00	32.00	650.00	27.00	92.00	59,800.00	53,820.00	53,820.00	33	95.00	3,135
Nelson	121	643.00	618.00	(25.00)	607.00	(11.00)	92.00	55,844.00	50,260.00	50,260.00	30	95.00	2,850
Blanton	122	469.00	488.00	19.00	471.00	(17.00)	92.00	43,332.00	38,999.00	38,999.00	24	95.00	2,280
Stephens	123	435.50	428.00	(7.50)	413.00	(15.00)	92.00	40,000.00	36,000.00	36,000.00	21	95.00	1,995
Cross Oaks	125	683.00	682.50	(0.50)	684.50	2.00	92.00	62,974.00	56,677.00	56,677.00	34	95.00	3,230
Adkins	126	355.00	372.00	17.00	373.00	1.00	92.00	40,000.00	36,000.00	36,000.00	19	95.00	1,805
Bell	127	737.00	800.00	63.00	810.00	10.00	92.00	74,520.00	67,068.00	67,068.00	41	95.00	3,895
<b>Total</b>		13,303.50	13,213.00	(90.50)	13,261.00	48.00		1,232,812.00	1,109,531.00	1,109,531.00	665		63,175
<b>Middle Schools</b>													
Crownover	041	925.00	926.00	1.00	915.00	(11.00)	82.00	75,030.00	67,527.00	67,527.00	46	95.00	4,370
Strickland	044	865.00	880.00	15.00	889.00	9.00	82.00	72,898.00	65,608.00	65,608.00	44	95.00	4,180
Calhoun	045	715.00	733.00	18.00	750.00	17.00	82.00	61,500.00	55,350.00	55,350.00	38	95.00	3,610
McMath	046	856.00	785.00	(71.00)	811.00	26.00	82.00	66,502.00	59,852.00	59,852.00	41	95.00	3,895
Navo	047	963.00	934.00	(29.00)	1,057.00	123.00	82.00	86,674.00	78,007.00	78,007.00	53	95.00	5,035
Harpool	048	984.00	989.00	5.00	918.00	(71.00)	82.00	75,276.00	67,748.00	67,748.00	46	95.00	4,370
Myers	049	754.00	770.00	16.00	829.00	59.00	82.00	67,978.00	61,180.00	61,180.00	41	95.00	3,895
Rodriguez	050	600.00	657.00	57.00	750.00	93.00	82.00	61,500.00	55,350.00	55,350.00	38	95.00	3,610
<b>Total</b>		6,662.00	6,674.00	12.00	6,919.00	245.00		567,358.00	510,622.00	510,622.00	347		32,965
<b>High Schools</b>													
Ryan	002	2,025.00	2,057.00	32.00	2,105.00	48.00	152.00	319,960.00	287,964.00	287,964.00	105	95.00	9,975
Denton	003	2,060.00	2,043.00	(17.00)	2,060.00	17.00	152.00	313,120.00	281,808.00	281,808.00	103	95.00	9,785
Guyer	007	2,631.00	2,529.00	(102.00)	2,591.00	62.00	152.00	393,832.00	354,449.00	354,449.00	130	95.00	12,350
Braswell	008	1,680.00	1,761.00	81.00	2,000.00	239.00	152.00	304,000.00	273,600.00	273,600.00	100	95.00	9,500
<b>Total</b>		8,396.00	8,390.00	(6.00)	8,756.00	366.00		1,330,912.00	1,197,821.00	1,197,821.00	438		41,610
Ann Windle SYC	114	70.50	79.00	8.50	80.00	1.00	92.00	40,000.00	36,000.00	36,000.00	4	95.00	380
PoPo & Lupe SYC	124	169.00	170.00	1.00	173.00	3.00	92.00	40,000.00	36,000.00	36,000.00	9	95.00	855
Lester Davis School	005	45.00	37.00	(8.00)	37.00	0.00					10	95.00	950
JJAEP	006	1.00	2.00	1.00	2.00	0.00							0
Fred Moore High School	039	61.00	46.00	(15.00)	46.00	0.00					10	95.00	950
Joe Dale Sparks	040	42.00	45.00	3.00	45.00	0.00					5	95.00	475
		388.50	379.00	(9.50)	383.00	4.00		80,000.00	72,000.00	72,000.00	38		3,610
<b>District Total</b>		28,750.00	28,656.00	-94.00	29,319.00	663.00		3,211,082.00	2,889,974.00	2,889,974.00	1,488		141,360

	2017-2018 10/2/17	2018-2019 Projected	Change	%	
% Growth - Elementary	13,213	13,261	48	0.36%	\$ 92.00
% Growth - Middle School	6,674	6,919	245	3.67%	\$ 82.00
% Growth - High School	8,390	8,756	366	4.36%	\$ 152.00
% Growth - Other	379	383	4	1.06%	\$ 92.00
<b>% Growth - Total</b>	<b>28,656</b>	<b>29,319</b>	<b>663</b>	<b>2.31%</b>	

Projected Increase	Budget Increase
48	4,416
245	20,090
366	55,632
4	368
<b>663</b>	<b>80,506</b>

**Note 1:** Elementary campus allocations are based on the greater of the 2018-2019 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.

**Note 3:** 2018-2019 Projected Enrollment - Used Templeton's forecasted enrollment from 3Q 2017 Growth Report

17-18 10/2/2017	6% Projected Increase	18-19 Projected Increase at 6%	Budget Increase	Over Projected Budget
13,213	793	14,006	72,936	1,288,532
6,674	400	7,074	32,836	580,104
8,390	503	8,893	76,517	1,351,797
379	23	402	2,092	36,960
<b>28,656</b>	<b>1,719</b>	<b>30,375</b>	<b>184,381</b>	<b>3,257,393</b>

**Denton ISD**  
**Schedule of Projected Revenue - \$1.06 \$1.7B \$0.48**  
**2018-2019**

	M & O	Debt Service
Based on a growth in values of	11.71%	11.71%
or a growth in values of	1,700,000,000	1,700,000,000
Prior Year Certified and Under Protest Values	14,520,925,244	14,520,925,244
Certified and Under Protest Values	16,220,925,244	16,220,925,244
Freeze Ceiling	23,488,137	23,488,137
% Increase in Projected Enrollment	1.781%	
2018-2019 Projected ADA	28,146.2400	
2017-2018 Refined ADA	27,653.6700	
2017-2018 High School ADA	8,125.530	
2017-2018 Projected WADA	34,468.408	
Proposed Tax Rate	1.06000	0.48000
Freeze Allocation Rate	1.06000	0.48000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2018-2019	Debt Service Budget 2018-2019
<b>LOCAL FUNDING</b>			
Current Taxes			77,081,837
Current Taxes - Freeze Amount			7,247,768
	<b>0</b>	<b>0</b>	<b>84,329,604</b>
Current Taxes - \$ 1.00 - Compressed Rate	175,686,677	175,686,677	
Current Taxes - \$ .06 - above Compressed Rate	10,541,200	10,541,200	
	186,227,877	186,227,877	0
Delinquent Taxes	1,200,000	1,200,000	260,000
	<b>187,427,877</b>	<b>187,427,877</b>	<b>84,589,604</b>
Penalties & Interest		700,000	300,000
Rendition		57,750	
<b>Total Taxes</b>	<b>187,427,877</b>	<b>188,185,627</b>	<b>84,889,604</b>
Vehicle Inventory Tax		75,000	
Tuition - CATE		250,000	
Tuition - Community Education		5,000	
Tuition - Extended Day		2,000,000	
Tuition - VG Child Development Center		420,000	
Tuition - Pre-K Academy		100,000	
Summer School - High School		40,000	
Parking Fees - RHS		8,000	
Parking Fees - DHS		4,000	
Parking Fees - GHS		13,000	
Parking Fees - BHS		7,000	
Saturday School/Credit Restoration		5,000	
Facility Use Fees		100,000	
Other Revenue		50,000	
Fine Arts - Instrument Usage Fees		80,000	
Royalty		20,000	
Interest Earnings		808,343	500,000
Athletic Revenue		450,000	
<b>Total Other Revenue</b>	<b>0</b>	<b>4,435,343</b>	<b>500,000</b>
<b>Total Local Revenue</b>	<b>187,427,877</b>	<b>192,620,970</b>	<b>85,389,604</b>
<b>STATE FUNDING</b>			
State Revenues from TEA			
Tier I State Aid	39,682,160	39,682,160	
Tier II, State Aide for "Golden" Level (\$99.41 to \$106.28)	15,007,409	15,007,409	
Tier II, State Aid for \$31.95 Level		0	
Total Tier II	15,007,409	15,007,409	0
Staff Allotment (\$500-Full Time & \$250-Part Time)	658,855	658,855	
Texas School for the Deaf Charge	(9,401)	(9,401)	
Hold Harmless for Homestead Exemption		0	1,238,670
<b>Total Foundation School Program - All Funds</b>	<b>55,339,023</b>	<b>55,339,023</b>	<b>1,238,670</b>

**Denton ISD**  
**Schedule of Projected Revenue - \$1.06 \$1.7B \$0.48**  
**2018-2019**

Description	Total State Local M & O Revenue	Proposed Budget 2018-2019	Debt Service Budget 2018-2019
		<b>M &amp; O</b>	<b>Debt Service</b>
Based on a growth in values of		11.71%	11.71%
or a growth in values of		1,700,000,000	1,700,000,000
Prior Year Certified and Under Protest Values	14,520,925,244		14,520,925,244
Certified and Under Protest Values	16,220,925,244		16,220,925,244
Freeze Ceiling	23,488,137		23,488,137
% Increase in Projected Enrollment		1.781%	
2018-2019 Projected ADA		28,146.2400	
2017-2018 Refined ADA		27,653.6700	
2017-2018 High School ADA		8,125.530	
2017-2018 Projected WADA		34,468.408	
Proposed Tax Rate		1.06000	0.48000
Freeze Allocation Rate		1.06000	0.48000
Collection Rate		0.99000	0.99000
<b>Less: Available School Fund</b>	(12,366,168)	(12,366,168)	
<b>Foundation School Fund</b>	42,972,855	42,972,855	1,238,670
Per Capita Apportionment - Available School Fund	12,366,168	12,366,168	
<b>Total State Aid - General Fund</b>	55,339,023	55,339,023	1,238,670
TRS On-Behalf		9,500,000	
<b>Total State Funds</b>	55,339,023	64,839,023	1,238,670
<b>FEDERAL FUNDING</b>			
Indirect Costs		100,000	
Indirect Costs - Child Nutrition		750,000	
SHARS Program		3,500,000	
ROTC		190,000	
<b>Total Federal Funds</b>	0	4,540,000	0
Fund Balance - Other			
Transfer from Workers Compensation		1,000,000	
Transfer from Healthcare Trust		850,000	
<b>Total Other</b>	0	1,850,000	0
<b>Total Projected 2017-2018 Revenue</b>	<b>242,766,900</b>	<b>263,849,993</b>	<b>86,628,274</b>

**Denton ISD  
Summary of Budget Changes  
2018-2019**

Request #	Recommended Amount	Description
<b>PERSONNEL</b>		
<b><u>17-18 Fiscal Year Changes - Personnel</u></b>		
R-1-12	27,104.65	Operations - Upgrade Construction Manager to Executive Manager of Construction, Planning & Growth
R-43-1	100,939.30	Fine Arts - Assistant Director - 1 FTE
R-43-2	41,957.30	Fine Arts - Administrative Assistant - 1 FTE
R-42-1	62,750.00	Teacher - 1 FTE - Rivera
R-42-2	(62,750.00)	Teacher - (1) FTE Ginnings
R-42-3	62,750.00	Teacher - 1 FTE - Borman
R-42-4	62,750.00	Teacher - 1 FTE - WS Ryan
R-42-5	188,250.00	Teacher - 3 FTEs - Paloma Creek
R-42-6	62,750.00	Teacher - 1 FTE - Blanton
R-42-7	125,500.00	Teacher - 2 FTEs - Bell
R-42-8	43,925.00	Teacher - .7 FTE - Strickland MS
R-42-9	125,500.00	Teacher - 2 FTEs - Calhoun MS
R-42-10	62,750.00	Teacher - 1 FTE - McMath MS
R-42-11	25,100.00	Teacher - .4 FTE - Navo
R-42-12	(7,530.00)	Teacher - (.12) FTE - Harpool
R-42-13	31,375.00	Teacher - .5 FTE - Rodriguez
R-42-14	(188,250.00)	Teacher - 3 FTEs - Middle School Growth
R-42-15	345,125.00	Teacher - 5.5 FTEs - Ryan HS
R-42-16	(74,672.50)	Teacher - (1.19) FTEs - Denton HS
R-42-17	197,662.50	Teacher - 3.15 FTEs - Guyer HS
R-42-18	470,625.00	Teacher - 7.5 FTEs - Braswell HS
	<b><u>1,703,611.25</u></b>	<b>Total 17-18 Fiscal Year Changes - Personnel</b>
<b><u>Elementary</u></b>		
R-41-1	125,500.00	Teacher - 2 FTEs - Adkins
R-41-2	62,750.00	Teacher - 1 FTE - Bell
R-41-3	62,750.00	Teacher - 1 FTE - Cross Oaks
R-41-4	125,500.00	Teacher - 2 FTEs - Evers Park
R-41-5	(62,750.00)	Teacher - (1) FTE - Hawk
R-41-6	(62,750.00)	Teacher - (1) FTE - McNair
R-41-7	188,250.00	Teacher - 3 FTEs - Paloma Creek
R-41-8	125,500.00	Teacher - 2 FTEs - Pecan Creek
R-41-9	62,750.00	Teacher - 1 FTE - Providence
R-41-10	(125,500.00)	Teacher - (2) FTEs - EP Rayzor
R-41-11	62,750.00	Teacher - 1 FTE - Newton Rayzor
R-41-12	(62,750.00)	Teacher - (1) FTE - Rivera
R-41-13	125,500.00	Teacher - 2 FTEs - WS Ryan
R-41-14	62,750.00	Teacher - 1 FTE - Savannah
R-41-15	62,750.00	Teacher - 1 FTE - Wilson
R-41-30	31,375.00	Expo Teacher - .5 FTE - Paloma Creek
R-41-30	62,750.00	Expo Teacher - 1 FTE - Wilson
R-37-1	318,469.10	Special Education - Teachers, Paras, PCAs, LSSPs, OTS - from IDEA-B Funding
R-45-1	62,750.00	Tree House Academy - Teacher 1 FTE per Grant Funding
R-45-2	31,375.00	Tree House Academy - Para 1 FTE per Grant Funding
<b><u>Elementary #24 - Opening in 19-20</u></b>		
R-41-44	23,437.50	Principal - .25 FTE
R-41-46	7,843.75	Secretary - .25 FTE
R-41-45	15,687.50	Librarian - .25 FTE
	<b><u>1,306,687.85</u></b>	<b>Total Elementary</b>
<b><u>Middle School</u></b>		
R-41-16	188,250.00	Teacher - 3 FTEs - Calhoun MS
R-41-17	62,750.00	Teacher - 1 FTE - Crownover MS
R-41-18	(62,750.00)	Teacher - (1) FTE - Harpool MS
R-41-19	62,750.00	Teacher - 1 FTE - McMath MS
R-41-20	62,750.00	Teacher - 1 FTE - Myers MS
R-41-21	439,250.00	Teacher - 7 FTEs - Navo MS
R-41-22	125,500.00	Teacher - 2 FTEs - Rodriguez MS
R-41-23	62,750.00	Teacher - 1 FTE - Strickland MS
R-41-29	31,375.00	Expo Teacher - .5 FTE - Calhoun MS
R-41-29	31,375.00	Expo Teacher - .5 FTE - Myers MS
R-41-28	62,750.00	ESL Teacher - 1 FTE - Crownover MS
R-41-28	62,750.00	ESL Teacher - 1 FTE - Myers MS
R-41-28	62,750.00	ESL Teacher - 1 FTE - Strickland MS
R-37-1	165,300.22	Special Education - Teachers, Paras, PCAs, LSSPs, OTS - from IDEA-B Funding

**Denton ISD  
Summary of Budget Changes  
2018-2019**

Request #	Recommended Amount	Description
	<u>1,357,550.22</u>	<b>Total Middle School</b>
		<b>High School</b>
R-41-24	376,500.00	Teacher - 6 FTEs - Braswell HS
R-41-25	(62,750.00)	Teacher - (1) FTE - Denton HS
R-41-26	(125,500.00)	Teacher - (2) FTEs - Guyer HS
R-41-27	(251,000.00)	Teacher - (4) FTEs - Ryan HS
R-37-1	244,227.51	Special Education - Teachers, Paras, PCAs, LSSPs, OTS - from IDEA-B Funding
R-41-28	188,250.00	ESL Teacher - 3 FTEs - Ryan HS
R-41-31	93,750.00	Assistant Principal - Braswell HS
R-41-32	70,750.00	Counselor - Braswell HS
R-41-34	93,750.00	Assistant Principal - Guyer HS
R-41-37	4,000.00	House Principal - Guyer HS - Increase Contract Days from 210 to 220
R-41-38	35,000.00	Principal Secretary/Bookkeeper - Guyer HS - 9th Grade Center
R-41-39	27,000.00	Receptionist/Attendance Clerk - Guyer HS - 9th Grade Center
R-16-1	21,600.00	DHS - Security Guard
R-41-36	21,600.00	GHS - Security Guard
	<u>737,177.51</u>	<b>Total High School</b>
	<u>2,094,727.73</u>	<b>Total Secondary Personnel</b>
		<b>District-wide Personnel</b>
R-27-4	21,749.00	Communications - Mail Courier
R-30-1	39,000.00	Administrative Services - Administrative Assistant, Executive Director of Financial Operations
R-30-2	27,000.00	Administrative Services - Support Services Building Receptionist
R-37-1	772,003.17	Special Education - Teachers, Paras, PCAs, LSSPs, SE Counselors, OTS - from IDEA-B Funding
R-2-6	19,530.48	Transportation - Third Party Examiners
	<u>879,282.65</u>	<b>Total District-wide Positions</b>
	<u>5,984,309.48</u>	<b>Total New Positions</b>
		<b>Other Personnel</b>
		<b>18-19 Other Personnel</b>
R-57-1	4,500,000.00	2018-2019 Salary Compensation Plan and Benefits
	118,000.00	Increase in Workers Compensation Utilization
	<u>4,618,000.00</u>	<b>Total 18-19 Other Personnel</b>
		<b>18-19 One-time Costs for Personnel</b>
R-21-5	63,000.00	Technology - Director of Data Processing - (7 months)
	<u>63,000.00</u>	<b>Total 18-19 One-time Costs for Personnel</b>
		<b>Self-funded Programs</b>
R-56-1	70,000.00	Extended School Day - Fee Based Program
R-56-2	10,000.00	Gallian Child Development Center - Fee Based Program
	<u>80,000.00</u>	<b>Total Self-funded Programs</b>
	<u>4,761,000.00</u>	<b>Total Other Personnel</b>
	<u>10,745,309.48</u>	<b>Total Personnel</b>
		<b>NON-PERSONNEL</b>
		<b>17-18 Fiscal Year Changes - Non-Personnel</b>
R-35-1	47,600.00	Special Education - Regional Day School for the Deaf
	<u>47,600.00</u>	
		<b>18-19 Fiscal Year Changes - Non-Personnel</b>
		<b>Elementary #24</b>
		Property Insurance
		Utilities

**Denton ISD  
Summary of Budget Changes  
2018-2019**

Request #	Recommended Amount	Description
R-36-2	62,858.00	Increase in Per Pupil - 90%
R-36-1	17,096.00	Increase in Per Pupil - 10%
R-36-3	104,427.00	Increase in Per Pupil - Additional Based on 6% Growth
R-54-1	3,040.00	Increase in Education Leave Based on Student Growth
R-1-2	238,925.49	Operations - Custodial Contract - 3% Increase, GHS Addition and Support Services Building
R-1-7	519,217.00	Operations - Growth - Maintenance Contract
R-1-9	100,000.00	Operations - Growth - Supplies
R-19-12	68,000.00	Human Resources - Substitute Contract Services
R-21-1	33,894.00	Technology - Region XI Contract - Internet Capacity
R-23-1	8,018.00	Technology - Contract Increases - PowerSchool
R-23-2	1,797.00	Technology - Contract Increases - School Messenger
R-23-3	700.00	Technology - Contract Increases - PEIMS - Education Service Center Region XI
R-23-4	3,035.00	Technology - Contract Increases - Data Management (TimeClock Plus)
R-24-1	1,000.00	Technology - Growth - Schoolwires - RMS
R-24-2	400.00	Technology - Growth - Tip Web - RMS
R-24-3	2,527.00	Technology - Contract Increases - Eduphoria
R-25-1	4,811.00	Technology - Contract Increases - HEAT Srv Management/Voice Maintenance
R-25-2	1,277.00	Technology - Contract Increases - Network Services Core Maintenance
R-27-1	27,500.00	Communications - Audio Eye - OCR Compliance
R-28-1	25,000.00	Curriculum and Instruction - IB Testing Fees
R-39-4	14,350.00	Academic Programs - Contract Increases - eStar/eSped
R-40-1	25,970.00	Curriculum and Instruction - Hanover Project Contract
R-52-1	120,000.00	Administrative Services - Denton County Appraisal District Annual Fees
R-58-1	273,818.00	Administrative Services - Property Casualty Insurance Increase
	<b>1,705,260.49</b>	<b>Total Non-Personnel</b>
		<b>Self-funded Programs</b>
R-55-1	20,000.00	Fine Arts Instrument Usage
	<b>20,000.00</b>	<b>Total Self-funded Programs</b>
		<b>18-19 One Time Adjustments</b>
R-21-3	1,333,024.00	Technology - Chromebook/Cabinets - D-TEK Year 4
R-27-5	30,000.00	Communications - Courier Van
R-26-7	20,000.00	Athletics - Turf Fields - Cleaning and Testing
R-51-1	5,000.00	Elementary #24 Start-up Budget
	<b>1,388,024.00</b>	<b>Total 18-19 One Time Adjustments</b>
	<b>3,113,284.49</b>	<b>Total Non-Personnel and Other</b>
	<b>13,858,593.97</b>	<b>Total Changes</b>
	-	Difference
	<b>Proposed</b>	
	<b>1.06 - 1.7B - .48</b>	<b>Revenue</b>
	256,409,296.00	2017-2018 - Adopted Revenue Budget
	20,231,478.33	2018-2019 - Property Taxes Revenue based on \$1B Growth
	578,442.92	2018-2019 - Projected Other Local Revenue
	<b>(15,469,224.00)</b>	2018-2019 - Estimated State Funding
	250,000.00	2018-2019 - Estimated Federal Funding
	1,850,000.00	2018-2019 - Other Revenue (Transfer from W/C and HCT)
	<b>263,849,993.25</b>	<b>2018-2019 - Total Proposed Revenue Budget</b>
	<b>Expenses</b>	
	256,409,295.70	2017-2018 - Adopted Budget
	<b>(6,417,896.42)</b>	2017-2018 - Adjustments - One-Time Expenditures
	<b>249,991,399.28</b>	<b>2018-2019 Base Budget</b>
	10,745,309.48	2018-2019 Changes to Payroll Cost
	3,113,284.49	2018-2019 Changes to Non-Payroll Budgets
	<b>13,858,593.97</b>	<b>Total Changes</b>
	<b>263,849,993.25</b>	<b>2018-2019 Proposed Expenditure Budget</b>
		<b>Net Revenue less Expenditures</b>