

DENTON INDEPENDENT SCHOOL DISTRICT

2013-2014 PROPOSED BUDGET
AMENDMENT #2

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Total General Operating Fund Revenues/Other Resources Budget	204,329,782.00	204,329,782.00	12,830.87	204,342,612.87
Total General Operating Fund Expenditures/Other Uses Budget	(208,657,177.87)	(208,657,177.87)	(1,030,066.55)	(209,687,244.42)
Budgeted Change in Fund Balance	<u>(4,327,395.87)</u>	<u>(4,327,395.87)</u>	<u>(1,017,235.68)</u>	<u>(5,344,631.55)</u>
Total Debt Service Fund Revenue Budget	51,138,389.00	51,138,389.00	0.00	51,138,389.00
Total Debt Service Fund Expenditure Budget	(50,659,863.00)	(50,659,863.00)	0.00	(50,659,863.00)
Budgeted Change in Fund Balance	<u>478,526.00</u>	<u>478,526.00</u>	<u>0.00</u>	<u>478,526.00</u>
Total Child Nutrition Fund Revenue Budget	9,488,417.00	9,488,417.00	0.00	9,488,417.00
Total Child Nutrition Fund Expenditure Budget	(9,488,417.00)	(9,488,417.00)	0.00	(9,488,417.00)
Budgeted Change in Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2013-2014 REVENUE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	106,740,907.00	106,740,907.00		106,740,907.00
Delinquent Taxes	1,300,000.00	1,300,000.00		1,300,000.00
Penalty & Interest, Other	745,000.00	745,000.00	1,195.87	746,195.87
Total Taxes	108,785,907.00	108,785,907.00	1,195.87	108,787,102.87
Other Local Revenue				
Tuition/Transfers	2,052,500.00	2,052,500.00	22,000.00	2,074,500.00
Athletic Activity	403,200.00	403,200.00	(13,200.00)	390,000.00
Gifts and Bequests			6,250.00	6,250.00
Interest Earnings	115,000.00	115,000.00		115,000.00
Other Local Sources	404,700.00	404,700.00	(3,415.00)	401,285.00
Total Other Local Revenue	2,975,400.00	2,975,400.00	11,635.00	2,987,035.00
TOTAL LOCAL SOURCES	111,761,307.00	111,761,307.00	12,830.87	111,774,137.87
STATE SOURCES				
State Funds	89,062,475.00	89,062,475.00		89,062,475.00
FEDERAL SOURCES				
AFROTC	160,000.00	160,000.00		160,000.00
SHARS	1,500,000.00	1,500,000.00		1,500,000.00
Impact Aid				
Federal Projects-Indirect Costs	600,000.00	600,000.00		600,000.00
TOTAL FEDERAL SOURCES	2,260,000.00	2,260,000.00		2,260,000.00
TOTAL REVENUE	203,083,782.00	203,083,782.00	12,830.87	203,096,612.87
OTHER SOURCES				
Transfer from W/C	1,000,000.00	1,000,000.00		1,000,000.00
Transfer from Healthcare Trust	246,000.00	246,000.00		246,000.00
TOTAL OTHER SOURCES	1,246,000.00	1,246,000.00		1,246,000.00
TOTAL ALL SOURCES	204,329,782.00	204,329,782.00	12,830.87	204,342,612.87

Explanation of Changes

A-7000 Court Ordered Refunds Budget	1,000.00
A-7001 Court Ordered Refund-Hotels	195.87
A-7006 TIA Registration	35.00
A-7007 Donation Athletics	3,000.00
A-7014 TIA Registration	200.00
A-7016 Donation Action for Healthy Kids	3,250.00
A-7021 Advance Registration Budget Pre-K	3,600.00
A-7024 Athletic Facility Rental	1,550.00
Total Adjustments to Budget	12,830.87

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2013-2014 EXPENDITURE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Function 11-Instruction				
6100 Payroll Costs	129,889,954.69	129,889,954.69	(41,720.00)	129,848,234.69
6200 Professional and Contracted Services	942,205.03	942,205.03	(31,235.00)	910,970.03
6300 Supplies and Materials	3,623,007.41	3,623,007.41	103,148.71	3,726,156.12
6400 Other Operating Costs	230,199.69	230,199.69	4,250.00	234,449.69
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	8,000.00	8,000.00	23,584.00	31,584.00
Total Function 11	134,693,366.82	134,693,366.82	58,027.71	134,751,394.53
Function 12-Instruction Resources and Media Services				
6100 Payroll Costs	3,088,563.23	3,088,563.23		3,088,563.23
6200 Professional and Contracted Services	144,746.00	144,746.00	(8,000.00)	136,746.00
6300 Supplies and Materials	312,737.50	312,737.50	8,000.00	320,737.50
6400 Other Operating Costs	780.00	780.00		780.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 12	3,546,826.73	3,546,826.73		3,546,826.73
Function 13-Curriculum Development and Instructional Staff Development				
6100 Payroll Costs	2,117,328.74	2,117,328.74	5,000.00	2,122,328.74
6200 Professional and Contracted Services	220,550.50	220,550.50	2,746.00	223,296.50
6300 Supplies and Materials	132,006.61	132,006.61	13,208.44	145,215.05
6400 Other Operating Costs	316,611.22	316,611.22	1,710.00	318,321.22
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 13	2,786,497.07	2,786,497.07	22,664.44	2,809,161.51
Function 21-Instructional Leadership				
6100 Payroll Costs	2,382,575.98	2,382,575.98	(163,952.94)	2,218,623.04
6200 Professional and Contracted Services	176,936.00	176,936.00		176,936.00
6300 Supplies and Materials	95,969.86	95,969.86		95,969.86
6400 Other Operating Costs	112,918.27	112,918.27	10,000.00	122,918.27
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 21	2,768,400.11	2,768,400.11	(153,952.94)	2,614,447.17
Function 23-School Leadership				
6100 Payroll Costs	10,102,512.60	10,102,512.60		10,102,512.60
6200 Professional and Contracted Services	57,640.00	57,640.00	3,000.00	60,640.00
6300 Supplies and Materials	116,841.51	116,841.51	7,000.00	123,841.51
6400 Other Operating Costs	84,198.83	84,198.83	8,417.00	92,615.83
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 23	10,361,192.94	10,361,192.94	18,417.00	10,379,609.94

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2013-2014 EXPENDITURE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Function 31-Guidance				
6100 Payroll Costs	8,695,165.33	8,695,165.33	(8,000.00)	8,687,165.33
6200 Professional and Contracted Services	67,449.59	67,449.59	(10,000.00)	57,449.59
6300 Supplies and Materials	122,118.00	122,118.00	18,195.92	140,313.92
6400 Other Operating Costs	45,319.07	45,319.07		45,319.07
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 31	8,930,051.99	8,930,051.99	195.92	8,930,247.91
Function 32-Social Work Services				
6100 Payroll Costs	496,666.99	496,666.99		496,666.99
6200 Professional and Contracted Services	500.00	500.00		500.00
6300 Supplies and Materials	800.00	800.00		800.00
6400 Other Operating Costs	1,100.00	1,100.00		1,100.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 32	499,066.99	499,066.99		499,066.99
Function 33-Health Services				
6100 Payroll Costs	2,035,120.76	2,035,120.76		2,035,120.76
6200 Professional and Contracted Services	14,826.00	14,826.00		14,826.00
6300 Supplies and Materials	45,062.00	45,062.00	1,086.25	46,148.25
6400 Other Operating Costs	6,388.25	6,388.25		6,388.25
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 33	2,101,397.01	2,101,397.01	1,086.25	2,102,483.26
Function 34-Student Transportation				
6100 Payroll Costs	3,137,970.39	3,137,970.39	275,000.00	3,412,970.39
6200 Professional and Contracted Services	60,000.00	60,000.00	10,000.00	70,000.00
6300 Supplies and Materials	1,107,619.00	1,107,619.00	(10,000.00)	1,097,619.00
6400 Other Operating Costs	70,000.00	70,000.00	(275,000.00)	(205,000.00)
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	500.00	500.00		500.00
Total Function 34	4,376,089.39	4,376,089.39		4,376,089.39
Function 35-Child Nutrition				
6100 Payroll Costs	138,762.25	138,762.25		138,762.25
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 35	138,762.25	138,762.25		138,762.25

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2013-2014 EXPENDITURE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Function 36-Cocurricular/Extracurricular Activities				
6100 Payroll Costs	2,717,513.57	2,717,513.57		2,717,513.57
6200 Professional and Contracted Services	218,694.00	218,694.00	(2,970.00)	215,724.00
6300 Supplies and Materials	475,808.00	475,808.00	(27,094.73)	448,713.27
6400 Other Operating Costs	1,312,747.00	1,312,747.00	(828.27)	1,311,918.73
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	7,696.00	7,696.00	50,423.00	58,119.00
Total Function 36	4,732,458.57	4,732,458.57	19,530.00	4,751,988.57
Function 41-General Administration				
6100 Payroll Costs	3,709,344.09	3,709,344.09	163,952.94	3,873,297.03
6200 Professional and Contracted Services	882,884.19	882,884.19		882,884.19
6300 Supplies and Materials	194,744.82	194,744.82		194,744.82
6400 Other Operating Costs	490,579.34	490,579.34		490,579.34
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	46,100.00	46,100.00		46,100.00
Total Function 41	5,323,652.44	5,323,652.44	163,952.94	5,487,605.38
Function 51-Plant Maintenance and Operations				
6100 Payroll Costs	4,556,254.89	4,556,254.89		4,556,254.89
6200 Professional and Contracted Services	15,451,910.80	15,451,910.80	3,102.00	15,455,012.80
6300 Supplies and Materials	768,122.72	768,122.72	2,000.00	770,122.72
6400 Other Operating Costs	734,107.45	734,107.45		734,107.45
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	261,850.00	261,850.00		261,850.00
Total Function 51	21,772,245.86	21,772,245.86	5,102.00	21,777,347.86
Function 52-Security and Monitoring Services				
6100 Payroll Costs	47,990.73	47,990.73		47,990.73
6200 Professional and Contracted Services	742,817.45	742,817.45	34,720.00	777,537.45
6300 Supplies and Materials	1,000.00	1,000.00		1,000.00
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	2,300.00	2,300.00		2,300.00
Total Function 52	794,108.18	794,108.18	34,720.00	828,828.18
Function 53-Data Processing Services				
6100 Payroll Costs	2,075,073.49	2,075,073.49		2,075,073.49
6200 Professional and Contracted Services	909,487.00	909,487.00	12,475.00	921,962.00
6300 Supplies and Materials	376,943.06	376,943.06	(10,000.00)	366,943.06
6400 Other Operating Costs	28,000.00	28,000.00		28,000.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	30,000.00	30,000.00		30,000.00
Total Function 53	3,419,503.55	3,419,503.55	2,475.00	3,421,978.55

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2013-2014 EXPENDITURE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Function 61-Community Services				
6100 Payroll Costs	738,752.65	738,752.65		738,752.65
6200 Professional and Contracted Services	58,320.00	58,320.00		58,320.00
6300 Supplies and Materials	22,824.00	22,824.00	1,980.23	24,804.23
6400 Other Operating Costs	11,687.00	11,687.00		11,687.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 61	831,583.65	831,583.65	1,980.23	833,563.88
Function 71-Debt Service				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 71				
Function 81-Facilities Acquisition and Construction				
6100 Payroll Costs				
6200 Professional and Contracted Services			844,172.13	844,172.13
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment			20,500.00	20,500.00
Total Function 81			864,672.13	864,672.13
Function 93-Payments to/from Fiscal Agent				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs	264,500.00	264,500.00		264,500.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 93	264,500.00	264,500.00		264,500.00
Function 95-Payments to Juvenile Justice AEP				
6100 Payroll Costs				
6200 Professional and Contracted Services	28,500.00	28,500.00	(10,000.00)	18,500.00
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 95	28,500.00	28,500.00	(10,000.00)	18,500.00

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2013-2014 EXPENDITURE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Function 99-Other Intergovernmental				
6100 Payroll Costs				
6200 Professional and Contracted Services	1,288,974.32	1,288,974.32		1,288,974.32
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 99-Other Intergovernmental	<u>1,288,974.32</u>	<u>1,288,974.32</u>		<u>1,288,974.32</u>
Other Expenses				
8911 Operating Transfer Out				
8913 Extraordinary Items				
8949 Other Uses			1,195.87	1,195.87
Total Other Expenses			<u>1,195.87</u>	<u>1,195.87</u>
TOTAL ALL FUNCTIONS & OTHER USES	<u>208,657,177.87</u>	<u>208,657,177.87</u>	<u>1,030,066.55</u>	<u>209,687,244.42</u>
ALL FUNCTIONS				
6100 Payroll Costs	175,929,550.38	175,929,550.38	230,280.00	176,159,830.38
6200 Professional and Contracted Services	21,266,440.88	21,266,440.88	848,010.13	22,114,451.01
6300 Supplies and Materials	7,395,604.49	7,395,604.49	107,524.82	7,503,129.31
6400 Other Operating Costs	3,709,136.12	3,709,136.12	(251,451.27)	3,457,684.85
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	356,446.00	356,446.00	94,507.00	450,953.00
8900 Other Uses			1,195.87	1,195.87
Total	<u>208,657,177.87</u>	<u>208,657,177.87</u>	<u>1,030,066.55</u>	<u>209,687,244.42</u>

Explanation of Changes

A-7000 Court Ordered Refunds Budget	1,000.00
A-7001 Court Ordered Refund-Hotels	195.87
A-7005 Rollover#1 Fund 180	173,063.55
A-7006 TIA Registration	35.00
A-7007 Donation Athletics	3,000.00
A-7014 TIA Registration	200.00
A-7015 Rollover BMMS Start-up Funds	844,172.13
A-7016 Donation Action for Healthy Kids	3,250.00
A-7021 Advance Registration Budget Pre-K	3,600.00
A-7024 Athletic Facility Rental	1,550.00

Total Adjustments to Budget

1,030,066.55

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2013-2014 REVENUE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	50,291,389.00	50,291,389.00		50,291,389.00
Delinquent Taxes	550,000.00	550,000.00		550,000.00
Penalty & Interest, Other	265,000.00	265,000.00		265,000.00
Total Taxes	<u>51,106,389.00</u>	<u>51,106,389.00</u>		<u>51,106,389.00</u>
Other Local Revenue				
Interest Earnings	32,000.00	32,000.00		32,000.00
State Sources				
State Funds				
Other Resources				
Sale of Bonds				
Other Resources				
TOTAL ALL FUNCTIONS & OTHER USES	<u><u>51,138,389.00</u></u>	<u><u>51,138,389.00</u></u>		<u><u>51,138,389.00</u></u>

Explanation of Changes

Total Adjustments to Budget

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**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2013-2014 EXPENDITURE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Function 71-Debt Service				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service	50,659,863.00	50,659,863.00		50,659,863.00
6600 Capital Outlay-Land, Building & Equipment				
Total Function 71	<u>50,659,863.00</u>	<u>50,659,863.00</u>		<u>50,659,863.00</u>
Other Uses				
TOTAL ALL FUNCTIONS & OTHER USES	<u><u>50,659,863.00</u></u>	<u><u>50,659,863.00</u></u>		<u><u>50,659,863.00</u></u>

Explanation of Changes

Total Adjustments to Budget

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**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2013-2014 REVENUE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
LOCAL SOURCES				
Food Service Activity	3,619,055.00	3,619,055.00		3,619,055.00
Other Local Sources				
Results from Enterprising Services				
Total Local Sources	<u>3,619,055.00</u>	<u>3,619,055.00</u>		<u>3,619,055.00</u>
State Sources				
State Program Revenues	58,000.00	58,000.00		58,000.00
Total State Sources	<u>58,000.00</u>	<u>58,000.00</u>		<u>58,000.00</u>
OTHER RESOURCES				
National School Breakfast Program	1,211,527.00	1,211,527.00		1,211,527.00
National School Lunch Program	5,099,835.00	5,099,835.00		5,099,835.00
USDA Donated Commodities				
Interest Earnings				
Indirect Cost paid to General Fund	(500,000.00)	(500,000.00)		(500,000.00)
Total Other Resources	<u>5,811,362.00</u>	<u>5,811,362.00</u>		<u>5,811,362.00</u>
TOTAL ALL FUNCTIONS & OTHER USES	<u><u>9,488,417.00</u></u>	<u><u>9,488,417.00</u></u>		<u><u>9,488,417.00</u></u>

Explanation of Changes

Total Adjustments to Budget

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**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2013-2014 EXPENDITURE BUDGET**

DISD Board Meeting Date: 8/13/2013

	06/25/13 ADOPTED BUDGET	06/25/13 AMENDED BUDGET	PROPOSED AMENDMENTS	07/31/13 AMENDED BUDGET
Function 35 - Food Services				
6100 Payroll Costs	3,860,720.00	3,860,720.00		3,860,720.00
6200 Professional and Contracted Services	46,000.00	46,000.00	60,000.00	106,000.00
6300 Supplies and Materials	5,525,000.00	5,525,000.00	(60,000.00)	5,465,000.00
6400 Other Operating Costs	56,697.00	56,697.00		56,697.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 35	9,488,417.00	9,488,417.00		9,488,417.00
Function 51 - Plant Maintenance and Operations				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 51				
TOTAL ALL FUNCTIONS & OTHER USES	9,488,417.00	9,488,417.00		9,488,417.00

Explanation of Changes

Total Adjustments to Budget

