

DENTON INDEPENDENT SCHOOL DISTRICT

2014-2015 PROPOSED BUDGET
AMENDMENT #3

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
Total General Operating Fund Revenues/Other Resources Budget	207,766,171.00	207,767,171.00	30,062.47	207,797,233.47
Total General Operating Fund Expenditures/Other Uses Budget	(212,463,381.54)	(215,993,275.59)	(135,402.57)	(216,128,678.16)
Budgeted Change in Fund Balance	<u>(4,697,210.54)</u>	<u>(8,226,104.59)</u>	<u>(105,340.10)</u>	<u>(8,331,444.69)</u>
Total Debt Service Fund Revenue Budget	56,339,455.06	56,339,455.06	0.00	56,339,455.06
Total Debt Service Fund Expenditure Budget	(56,339,455.06)	(56,339,455.06)	0.00	(56,339,455.06)
Budgeted Change in Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Child Nutrition Fund Revenue Budget	9,428,500.00	9,428,500.00	0.00	9,428,500.00
Total Child Nutrition Fund Expenditure Budget	(9,428,500.00)	(9,428,500.00)	0.00	(9,428,500.00)
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
2014-2015 REVENUE BUDGET
AMENDMENT #3
DISD Board Meeting Date: 09/09/2014**

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	115,654,290.00	115,654,290.00		115,654,290.00
Delinquent Taxes	1,200,000.00	1,200,000.00		1,200,000.00
Penalty & Interest, Other	685,000.00	686,000.00		686,000.00
Total Taxes	117,539,290.00	117,540,290.00		117,540,290.00
Other Local Revenue				
Tuition/Transfers	1,925,000.00	1,954,000.00		1,954,000.00
Athletic Activity	385,000.00	385,000.00		385,000.00
Gifts and Bequests			9,956.00	9,956.00
Interest Earnings	50,000.00	50,000.00		50,000.00
Other Local Sources	306,400.00	277,400.00	15,546.57	292,946.57
Total Other Local Revenue	2,666,400.00	2,666,400.00	25,502.57	2,691,902.57
TOTAL LOCAL SOURCES	120,205,690.00	120,206,690.00	25,502.57	120,232,192.57
STATE SOURCES				
State Funds	84,056,041.00	84,056,041.00	4,588.00	84,060,629.00
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	(28.10)	599,971.90
TOTAL FEDERAL SOURCES	2,260,000.00	2,260,000.00	(28.10)	2,259,971.90
TOTAL REVENUE	206,521,731.00	206,522,731.00	30,062.47	206,552,793.47
OTHER SOURCES				
Transfer from W/C	1,000,000.00	1,000,000.00		1,000,000.00
Transfer from Healthcare Trust	244,440.00	244,440.00		244,440.00
Sale of Property				
TOTAL OTHER SOURCES	1,244,440.00	1,244,440.00		1,244,440.00
TOTAL ALL SOURCES	207,766,171.00	207,767,171.00	30,062.47	207,797,233.47

Explanation of Changes

A-7052 NOGA Title III, Part A Indirect Costs	4,559.90
A-7059 Transportation - Access Cards	204.00
A-7060 Local Grant 180 - Lone Star TIA	600.00
A-7061 Local Grant 180 - Adkins Donation Designated for Library	4,956.00
A-7064 Local Grant 180 - Lone Star TIA	2,468.57
A-7077 Local Grant 180 - Devon Energy Donation	5,000.00
A-7084 Local Grant 180 - Lone Star TIA	11,050.00
A-7085 Transportation - Access Cards	1,024.00
A-7089 Athletic Facility Rental	200.00
	<u>30,062.47</u>

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2014-2015 EXPENDITURE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
Function 11-Instruction				
6100 Payroll Costs	131,782,344.00	131,782,344.00	314,436.24	132,096,780.24
6200 Professional and Contracted Services	916,610.56	920,700.56	36,415.20	957,115.76
6300 Supplies and Materials	3,618,781.26	3,772,350.63	(491,687.79)	3,280,662.84
6400 Other Operating Costs	292,296.10	300,282.77	24,309.00	324,591.77
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	8,000.00	21,000.00	10,700.00	31,700.00
Total Function 11	136,618,031.92	136,796,677.96	(105,827.35)	136,690,850.61
Function 12-Instruction Resources and Media Services				
6100 Payroll Costs	3,297,757.68	3,297,757.68		3,297,757.68
6200 Professional and Contracted Services	138,696.00	138,696.00		138,696.00
6300 Supplies and Materials	305,520.00	310,428.20	32,956.35	343,384.55
6400 Other Operating Costs	3,042.00	3,042.00		3,042.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 12	3,745,015.68	3,749,923.88	32,956.35	3,782,880.23
Function 13-Curriculum Development and Instructional Staff Development				
6100 Payroll Costs	2,026,849.77	2,026,849.77		2,026,849.77
6200 Professional and Contracted Services	100,286.50	106,800.78	108,608.57	215,409.35
6300 Supplies and Materials	124,191.25	140,677.71	4,831.00	145,508.71
6400 Other Operating Costs	372,400.82	375,994.65	13,300.00	389,294.65
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 13	2,623,728.34	2,650,322.91	126,739.57	2,777,062.48
Function 21-Instructional Leadership				
6100 Payroll Costs	2,148,379.67	2,148,379.67	(100.00)	2,148,279.67
6200 Professional and Contracted Services	150,236.00	69,436.00	8,048.00	77,484.00
6300 Supplies and Materials	96,419.57	150,619.57	(675.02)	149,944.55
6400 Other Operating Costs	121,559.73	142,359.73	(7,872.98)	134,486.75
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 21	2,516,594.97	2,510,794.97	(600.00)	2,510,194.97
Function 23-School Leadership				
6100 Payroll Costs	10,716,368.72	10,716,368.72	(1,919.02)	10,714,449.70
6200 Professional and Contracted Services	51,929.00	53,929.00	6,141.52	60,070.52
6300 Supplies and Materials	123,562.51	125,862.51	2,083.98	127,946.49
6400 Other Operating Costs	94,862.00	94,952.00	17,868.52	112,820.52
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 23	10,986,722.23	10,991,112.23	24,175.00	11,015,287.23

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2014-2015 EXPENDITURE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
Function 31-Guidance				
6100 Payroll Costs	9,091,386.74	9,091,386.74		9,091,386.74
6200 Professional and Contracted Services	76,240.09	76,240.09		76,240.09
6300 Supplies and Materials	98,395.44	98,591.36	905.00	99,496.36
6400 Other Operating Costs	69,758.40	69,758.40		69,758.40
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 31	9,335,780.67	9,335,976.59	905.00	9,336,881.59
Function 32-Social Work Services				
6100 Payroll Costs	562,907.13	562,907.13		562,907.13
6200 Professional and Contracted Services	50.00	50.00		50.00
6300 Supplies and Materials	250.00	250.00		250.00
6400 Other Operating Costs	2,450.00	2,450.00	2,000.00	4,450.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 32	565,657.13	565,657.13	2,000.00	567,657.13
Function 33-Health Services				
6100 Payroll Costs	2,256,825.06	2,256,825.06		2,256,825.06
6200 Professional and Contracted Services	14,826.00	14,826.00		14,826.00
6300 Supplies and Materials	45,312.00	46,398.25		46,398.25
6400 Other Operating Costs	5,388.25	5,388.25		5,388.25
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 33	2,322,351.31	2,323,437.56		2,323,437.56
Function 34-Student Transportation				
6100 Payroll Costs	2,937,867.71	2,937,867.71	275,000.00	3,212,867.71
6200 Professional and Contracted Services	125,000.00	125,000.00	(15,000.00)	110,000.00
6300 Supplies and Materials	1,110,000.00	1,045,000.00	10,228.00	1,055,228.00
6400 Other Operating Costs	20,000.00	40,000.00	(255,000.00)	(215,000.00)
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	3,119.00	3,119.00	6,000.00	9,119.00
Total Function 34	4,195,986.71	4,150,986.71	21,228.00	4,172,214.71
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
2014-2015 EXPENDITURE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
Function 36-Cocurricular/Extracurricular Activities				
6100 Payroll Costs	2,965,743.66	2,965,743.66		2,965,743.66
6200 Professional and Contracted Services	202,904.73	202,704.73	2,370.00	205,074.73
6300 Supplies and Materials	478,451.00	484,143.54	(4,853.71)	479,289.83
6400 Other Operating Costs	1,372,182.57	1,366,690.03	1,131.00	1,367,821.03
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	7,696.00	7,696.00	3,313.71	11,009.71
Total Function 36	5,026,977.96	5,026,977.96	1,961.00	5,028,938.96
Function 41-General Administration				
6100 Payroll Costs	4,167,719.90	4,167,719.90		4,167,719.90
6200 Professional and Contracted Services	818,994.40	827,994.40		827,994.40
6300 Supplies and Materials	227,907.54	235,407.54		235,407.54
6400 Other Operating Costs	458,916.41	459,321.41		459,321.41
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	46,100.00	46,100.00		46,100.00
Total Function 41	5,719,638.25	5,736,543.25		5,736,543.25
Function 51-Plant Maintenance and Operations				
6100 Payroll Costs	4,684,255.97	4,684,255.97		4,684,255.97
6200 Professional and Contracted Services	15,660,583.80	18,843,661.33	26,350.00	18,870,011.33
6300 Supplies and Materials	710,322.72	821,008.72		821,008.72
6400 Other Operating Costs	796,107.45	796,107.45	(21,250.00)	774,857.45
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	206,850.00	206,850.00	(20,000.00)	186,850.00
Total Function 51	22,058,119.94	25,351,883.47	(14,900.00)	25,336,983.47
Function 52-Security and Monitoring Services				
6100 Payroll Costs	49,590.73	49,590.73		49,590.73
6200 Professional and Contracted Services	749,817.72	749,817.72		749,817.72
6300 Supplies and Materials			1,500.00	1,500.00
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 52	799,408.45	799,408.45	1,500.00	800,908.45
Function 53-Data Processing Services				
6100 Payroll Costs	2,203,211.24	2,203,211.24	108.13	2,203,319.37
6200 Professional and Contracted Services	1,027,067.00	1,085,067.00	200.00	1,085,267.00
6300 Supplies and Materials	238,913.06	154,913.06	(5,308.13)	149,604.93
6400 Other Operating Costs	59,223.22	50,223.22		50,223.22
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	38,000.00	73,000.00		73,000.00
Total Function 53	3,566,414.52	3,566,414.52	(5,000.00)	3,561,414.52

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2014-2015 EXPENDITURE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
Function 61-Community Services				
6100 Payroll Costs	366,010.89	366,010.89		366,010.89
6200 Professional and Contracted Services	259,320.00	251,570.00	(4,500.00)	247,070.00
6300 Supplies and Materials	21,724.00	27,428.54	4,500.00	31,928.54
6400 Other Operating Costs	15,162.00	18,662.00	265.00	18,927.00
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 61	662,216.89	663,671.43	265.00	663,936.43
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				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment		50,000.00	50,000.00	100,000.00
Total Function 81		50,000.00	50,000.00	100,000.00
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		28,500.00
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		28,500.00

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2014-2015 EXPENDITURE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 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	1,288,974.32	1,288,974.32		1,288,974.32
Other Expenses				
8911 Operating Transfer Out				
8913 Extraordinary Items		1,750.00		1,750.00
8949 Other Uses		1,000.00		1,000.00
8989 Non Operating Expenses				
Total Other Expenses		2,750.00		2,750.00
TOTAL ALL FUNCTIONS & OTHER USES	212,463,381.54	215,993,275.59	135,402.57	216,128,678.16
ALL FUNCTIONS				
6100 Payroll Costs	179,395,981.12	179,395,981.12	587,525.35	179,983,506.47
6200 Professional and Contracted Services	21,610,036.12	24,783,967.93	168,633.29	24,952,601.22
6300 Supplies and Materials	7,199,750.35	7,413,079.63	(445,520.32)	6,967,559.31
6400 Other Operating Costs	3,947,848.95	3,989,731.91	(225,249.46)	3,764,482.45
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	309,765.00	407,765.00	50,013.71	457,778.71
8900 Other Uses		2,750.00		2,750.00
Total	212,463,381.54	215,993,275.59	135,402.57	216,128,678.16

Explanation of Changes

A-7035 DHS PA System - Assigned Fund Balance	50,000.00
A-7059 Transportation - Access Cards	204.00
A-7060 Local Grant 180 - Lone Star TIA	600.00
A-7061 Local Grant 180 - Adkins Donation Designated for Library	4,956.00
A-7064 Local Grant 180 - Lone Star TIA	2,468.57
A-7077 Local Grant 180 - Devon Energy Donation	5,000.00
A-7084 Local Grant 180 - Lone Star TIA	11,050.00
A-7085 Transportation - Access Cards	1,024.00
A-7087 Increase for (3) Pre-K classrooms	60,000.00
A-7089 Athletic Facility Rental	100.00

135,402.57

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2014-2015 REVENUE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	55,498,464.06	55,498,464.06		55,498,464.06
Delinquent Taxes	550,000.00	550,000.00		550,000.00
Penalty & Interest, Other	275,000.00	275,000.00		275,000.00
Total Taxes	56,323,464.06	56,323,464.06		56,323,464.06
Other Local Revenue				
Interest Earnings	15,991.00	15,991.00		15,991.00
State Sources				
State Funds				
Other Resources				
Sale of Bonds				
Other Resources				
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TOTAL ALL FUNCTIONS & OTHER USES	56,339,455.06	56,339,455.06		56,339,455.06

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2014-2015 EXPENDITURE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 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	56,339,455.06	56,339,455.06		56,339,455.06
6600 Capital Outlay-Land, Building & Equipment				
Total Function 71	56,339,455.06	56,339,455.06		56,339,455.06
Other Uses				
TOTAL ALL FUNCTIONS & OTHER USES	56,339,455.06	56,339,455.06		56,339,455.06

**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2014-2015 REVENUE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
LOCAL SOURCES				
Food Service Activity	3,030,138.30	3,030,138.30		3,030,138.30
Other Local Sources				
Results from Enterprising Services				
Total Local Sources	<u>3,030,138.30</u>	<u>3,030,138.30</u>		<u>3,030,138.30</u>
State Sources				
State Program Revenues	60,000.00	60,000.00		60,000.00
Total State Sources	<u>60,000.00</u>	<u>60,000.00</u>		<u>60,000.00</u>
OTHER RESOURCES				
National School Breakfast Program	1,216,526.93	1,216,526.93		1,216,526.93
National School Lunch Program	5,621,834.77	5,120,834.77		5,120,834.77
USDA Donated Commodities		500,000.00		500,000.00
Interest Earnings		1,000.00		1,000.00
Indirect Cost paid to General Fund	(500,000.00)	(500,000.00)		(500,000.00)
Total Other Resources	<u>6,338,361.70</u>	<u>6,338,361.70</u>		<u>6,338,361.70</u>
TOTAL ALL FUNCTIONS & OTHER USES	<u><u>9,428,500.00</u></u>	<u><u>9,428,500.00</u></u>		<u><u>9,428,500.00</u></u>

**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2014-2015 EXPENDITURE BUDGET
AMENDMENT #3**

DISD Board Meeting Date: 09/09/2014

	06/24/14 PROPOSED BUDGET	07/31/14 AMENDED BUDGET	PROPOSED AMENDMENTS	08/31/14 AMENDED BUDGET
Function 35 - Food Services				
6100 Payroll Costs	3,529,026.10	3,529,026.10		3,529,026.10
6200 Professional and Contracted Services	109,500.00	134,500.00	12,000.00	146,500.00
6300 Supplies and Materials	5,218,500.00	5,193,500.00	(12,000.00)	5,181,500.00
6400 Other Operating Costs	571,473.90	571,473.90		571,473.90
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 35	9,428,500.00	9,428,500.00		9,428,500.00
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	9,428,500.00	9,428,500.00		9,428,500.00