

**Denton Independent School District  
2017-2018 Proposed Budget**

**Regular School Board Meeting  
June 27, 2017**



## **DENTON INDEPENDENT SCHOOL DISTRICT**

### **BOARD OF TRUSTEES**

Ms. Mia Price	President
Ms. Dorothy Martinez	Vice President
Dr. Jeanetta Smith	Secretary
Ms. Barbara Burns	
Dr. Jim Alexander	
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
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
Ms. Gwen Perkins	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. Debbie Nobles	Carroll McMath Middle School
Ms. Angela Ricks	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  
Ms. Lauren Shapiro  
Ms. Linda Bozeman  
Ms. Michele Sandefur  
Mr. Matt Preston  
Dr. Linda Tucker  
Ms. Marcy Auchter  
Ms. Robin Brownell  
Dr. Patty Jensen  
Ms. Teresa Andress  
Ms. Lorena Salas  
Ms. Lacey Hailey  
Ms. Erika Timmons  
Ms. Natalie Mead  
Dr. Lacey Rainey  
Mr. Julio Lopez  
Ms. Mary Dunlevy  
Ms. Cecilia Holt  
Ms. Roshaunda Thomas  
Ms. Nichole Poole  
Mr. Michael McWilliams  
Ms. Chris Rangel  
Mr. Caleb Leath

Dorothy P. Adkins Elementary  
Catherine Bell Elementary  
Annie Webb Blanton Elementary  
Frank Borman Elementary  
Cross Oaks Elementary  
Evers Park Elementary  
J.L. Ginnings Elementary  
Mildred M. Hawk Elementary  
Eva Swan Hodge Elementary  
Sam Houston Elementary  
Robert E. Lee Elementary  
Ronald E. McNair Elementary  
L.A. Nelson Elementary  
Paloma Creek Elementary  
Pecan Creek Elementary  
Providence Elementary  
Eugenia Porter Rayzor Elementary  
Newton Rayzor Elementary  
Thomas Rivera Elementary  
Wayne Stuart Ryan Elementary  
Savannah Elementary  
Olive Stephens Elementary  
Woodrow Wilson Elementary

## **OTHER CAMPUSES**

Mr. Marcus Bourland  
Mr. Buddy Dunworth  
Mr. Anthony Sims  
Ms. Angela Hellman  
Ms. Felicia Sprayberry

LaGrone Advanced Technology Complex  
Lester Davis School  
Joe Dale Sparks Campus  
Ann Windle School for Young Children  
PoPo and Lupe Gonzalez School for Young Children



**DENTON INDEPENDENT SCHOOL DISTRICT**  
***DIVISION OF ADMINISTRATIVE SERVICES***  
Debbie Monschke, Assistant Superintendent of Administrative Services  
P.O. Box 2387 1307 North Locust Street  
Denton, Texas 76202-2387  
Telephone (940) 369-0010 FAX (940) 369-4981  
dmonschke@dentonisd.org

June 27, 2017

Ms. Mia Price  
Board of Trustees  
Denton Independent School District  
P.O. Box 2387  
Denton, Texas 76202

Dear Ms. Price:

Enclosed you will find the proposed budget for the 2017-2018 school year.

The total operating expenditure budget has increased by \$21,497,036 from \$234,912,260 in 2016-2017 to \$256,409,296 in 2017-2018. This represents a 9.15% increase. The total debt service expenditure budget has increased by \$7,882,016 from \$70,347,946 in 2016-2017 to \$78,229,962 in 2017-2018. This represents an 11.20% increase. The recommended tax rate necessary to fund this budget is \$1.54 (\$1.06 M&O and \$0.48 Debt Service).

Overall revenues in the general operating fund will increase \$29,478,722 or 12.99% from \$226,930,574 budgeted in 2016-2017 to \$256,409,296 in 2017-2018. The sources of revenue for the school district include local property taxes and other local revenue, state funds, and federal funds which constitute a minor percentage of overall district revenues.

The certified values in 2016-2017 were \$12.758 billion. The 2017-2018 revenue budget is based on growth of \$1,700,000,000 in property values. Certified values for 2017 will be presented to the District on July 25, 2017. Local property taxes account for 65.5% of the total budgeted operating revenue. Budgeted local revenue from property taxes will increase by \$24,893,857. As a result, total local operating revenue derived from local property taxes will increase from \$143,060,292 in 2016-2017 to \$167,954,149 budgeted in 2017-2018. This represents a 17.4% increase in revenue generated by local property taxes. The operating (M&O) tax rate is proposed at \$1.06 for 2017. The tax base and taxing authority is vested within the local independent school district.

State revenue is projected to increase from \$65,115,842 budgeted in 2016-2017 to \$70,808,247 budgeted in 2017-2018 or \$5,692,405. Total state funds, including \$9,500,000 for TRS On-Behalf payments, account for approximately 31.33% of the total budgeted operating revenue. This is an increase of 7.63% from the prior year.

Ms. Mia Price  
Page 2  
June 27, 2017

Other local revenue and federal revenue (attributed to the operating fund) constitutes the remaining 3.17% of the operating fund revenue budget. For the 2017-2018 school year, the revenue budgeted in these categories is \$8,146,900. This compares with \$7,401,460 budgeted in these categories for 2016-2017. This represents an increase of \$745,440 or an increase of 10.07%.

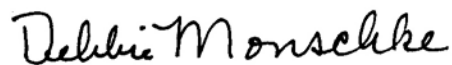
In the debt service fund, overall revenue increased from \$70,141,897 in 2016-2017 to \$77,472,897 in 2017-2018. This represents an increase of \$7,331,000. Local property taxes account for 96.79% of the total revenue in the debt service fund. The remaining \$1,754,717 of the total debt service revenue budget consists of other local revenue and the hold harmless for homestead exemption. The debt service tax rate needed to fund the budget is \$0.48.

The National School Breakfast and Lunch Programs are accounted for as an enterprise fund. The school district does not subsidize the food service operations from the revenues of the General Fund. Food service operations are financed from user charges and federal funding.

The 2017-2018 budget reflects adherence to all state mandates and continues the same services delivered in previous years.

Please review this information. If there are any questions, please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Debbie Monschke".

Debbie Monschke  
Assistant Superintendent of Administrative Services

# DENTON INDEPENDENT SCHOOL DISTRICT

2017-2018

## Table of Contents

	Page No.
<b>I. INTRODUCTORY</b>	
A. 2017-2018 Budget Planning Calendar	I-1
B. Key Issues Addressed in the 2017-2018 Budget	I-3
C. 2017-2018 New Positions	I-4
<b>II. PROPOSED BUDGET SUMMARY</b>	
A. 2017-2018 Proposed Budget	II-1
B. General Operating Funds - 2017-2018 Revenue Budget	II-2
C. General Operating Funds - 2017-2018 Expenditure Budget	II-3
D. Debt Service - 2017-2018 Revenue Budget	II-8
E. Debt Service - 2017-2018 Expenditure Budget	II-9
F. Child Nutrition - 2017-2018 Revenue Budget	II-10
G. Child Nutrition - 2017-2018 Expenditure Budget	II-11
<b>III. GENERAL FUND</b>	
A. Summary of Proposed Revenue and Expenditures	III-1
B. Comparison of 2017-2018 Proposed Revenue Budget to 2016-2017 Adopted Revenue Budget - General Fund	III-2
C. Comparison of 2017-2018 Proposed Expenditure Budget to 2016-2017 Adopted Expenditure Budget - General Fund	III-3
<b>IV. DEBT SERVICE FUND</b>	
A. Comparison of 2017-2018 Proposed Revenue Budget to 2016-2017 Adopted Revenue Budget - Debt Service Fund	IV-1
B. Comparison of 2017-2018 Proposed Expenditure Budget to 2016-2017 Adopted Expenditure Budget - Debt Service Fund	IV-2
C. Schedule of Debt Service Requirements 2017-2018	IV-3
<b>V. CHILD NUTRITION FUND</b>	
A. Comparison of 2017-2018 Proposed Revenue Budget to 2016-2017 Adopted Revenue Budget - Child Nutrition	V-1
B. Comparison of 2017-2018 Proposed Expenditure Budget to 2016-2017 Adopted Expenditure Budget - Child Nutrition	V-2
<b>VI. PROPERTY VALUES</b>	
A. Calculation of Property Tax Revenue	VI-1
B. 2017 Preliminary Totals as of June 15, 2017	VI-2
<b>VII. TAX RATES</b>	
A. Tax Rate Comparison	VII-1
<b>VIII. 2017-2018 ESTIMATE OF STATE AID</b>	
A. Estimate of State Aid	VIII-1
B. Template for Estimating Total State Aid	VIII-2
<b>IX. SUPPLEMENTAL INFORMATION</b>	
A. Preliminary Per-Pupil Allocation 2017-2018	IX-1
B. Schedule of Projected Revenue 2017-2018	IX-2
C. Budget Worksheet - Total Proposed Budget	to follow
D. Budget Worksheet - Departmental/Campuses	to follow
E. Budget Worksheet - Other Payroll Costs	to follow
F. Budget Worksheet - Salaries	to follow
G. Summary of Budget Changes	IX-4
H. Rodriguez Middle School Staffing	IX-7





# **INTRODUCTORY**



## **2017-2018 BUDGET PLANNING CALENDAR**

January - June	Budget Committee meets weekly to review budget requests and develop the proposed budget for the 2017-2018 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 22	eFinancePlus budget work session to enter budgets
March 31	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 15	Deadline for submitting appraisal records to ARB
May 19	72-hours notice for meeting
May 23	Meeting of Board to decide on public meeting date on proposed tax rate
May 30	Business Office to send Notice of Public Hearing on Tax Rate to Denton Record Chronicle
June 2	Notice of Public Hearing on Tax Rate to run in Denton Record Chronicle
June 9	72-hours notice for public meeting
June 13	Public Hearing on tax rate Adopt tax rate and call Tax Ratification Election Announce Public Hearing on budget
June 14	Business Office to send Notice of Public Hearing on Budget to Denton Record Chronicle

June 17	Notice of Public Hearing on Budget to run in Denton Record Chronicle
June 20	Preparation of the Proposed Budget
June 23	72-hours notice for public meeting
June 27	Public Hearing on budget School board to adopt the budget
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth
July 20	Deadline for ARB to approve appraisal records
July 25	Deadline for chief appraiser to certify rolls to taxing units
August 1	Certification of anticipated collection rate by collector
August 23 – September 5	Early voting period
September 9	Tax Ratification Election Day
September 19	Meeting to canvass Tax Ratification Election
September 29	Tax rate due to Denton County
October 2017	Approve tax levy roll The tax assessor prepares and mails tax bills

## KEY ISSUES ADDRESSED IN THE 2017-2018 BUDGET

The focus for the Denton Independent School District budget process has been to address a projected increase in student enrollment of 2.87% or 801 students and maintain current programs. The District will also open its eighth middle school in August 2017. The proposed budget allows for the anticipated cost to staff and operate this new campus. The District is projected to receive an increase in state funding of approximately \$5,692,405 as compared to the prior year's adopted budget. Property tax collections are expected to increase by \$24,893,857. The Maintenance and Operations Tax Rate needed is \$1.06. The Maintenance and Operations tax revenue is based on certified values from July 2016 plus estimated property value growth of \$1,700,000,000. The proposed expenditure budget reflects an increase of \$21,497,036 over the prior year.

### SALARIES

During the 2012-2013 school year, the district worked with TASB to examine pay equity for employees and to determine if pay practices were internally fair and externally competitive. Several adjustments have been implemented since the 2013-2014 school year. The 2017-2018 Salary Compensation Plan, in the amount of \$5,938,677, has been included in the proposed budget. Also included in the 2017-2018 budget are salaries for Rodriguez Middle School, totaling \$3,872,500.

### CAMPUS ALLOCATIONS

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

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

### DIVISION BUDGETS

Below is a list of the major divisional budget adjustments:

- Increases due to opening a new campus
  - Utility Cost \$746,855
  - Custodial Contract \$187,952
  - Grounds Contract \$ 45,400
  - Fine Arts Program \$ 20,000
  - Athletics Program \$ 34,814
- Athletics \$ 46,000
- Technology \$275,826
- Career & Technology \$618,375
- Curriculum & Instruction \$ 47,600
- Property, Casualty, & Liability Insurance \$241,178

<b>2017-2018 NEW POSITIONS</b>			
<b>ELEMENTARY SCHOOL POSITIONS</b>			
<b>POSITION</b>	<b>UNITS</b>	<b>RATE</b>	<b>AMOUNT</b>
Houston	1.00	61,750.00	61,750.00
Lee	1.00	61,750.00	61,750.00
Newton Rayzor	1.00	61,750.00	61,750.00
Ginnings	2.00	61,750.00	123,500.00
Borman	1.00	61,750.00	61,750.00
Evers Park	(1.00)	61,750.00	(61,750.00)
WS Ryan	2.00	61,750.00	123,500.00
Pecan Creek	1.00	61,750.00	61,750.00
Providence	1.00	61,750.00	61,750.00
Savannah	1.00	61,750.00	61,750.00
Paloma Creek	4.00	61,750.00	247,000.00
LA Nelson	1.00	61,750.00	61,750.00
Blanton	(1.00)	61,750.00	(61,750.00)
Cross Oaks	1.00	61,750.00	61,750.00
Bell	3.00	61,750.00	185,250.00
McNair - ESL Support	0.50	60,000.00	30,000.00
Pecan Creek - EXPO	1.00	61,750.00	61,750.00
EP Rayzor - EXPO	0.50	61,750.00	30,875.00
PreK Aides	6.00	30,875.00	185,250.00
Evers - Special Education Aide based on enrollment	(0.50)	30,875.00	(15,437.50)
Hawk - Special Education Aide based on enrollment	(0.50)	30,875.00	(15,437.50)
Hodge - Special Education Aide based on enrollment	(0.50)	30,875.00	(15,437.50)
Wilson - Special Education Aide based on enrollment	(0.50)	30,875.00	(15,437.50)
Rivera - Life Skills Teacher based on enrollment	(1.00)	61,750.00	(61,750.00)
Rivera - Life Skills Aide based on enrollment	(2.00)	30,875.00	(61,750.00)
Newton Rayzor - SAC Teacher based on enrollment	(1.00)	61,750.00	(61,750.00)
Savannah - SAC Aide based on enrollment	(2.00)	30,875.00	(61,750.00)
<b>TOTAL ELEMENTARY SCHOOL POSITIONS</b>	<b>18.00</b>		<b>1,110,625.00</b>
<b>SECONDARY SCHOOL POSITIONS</b>			
<b>POSITION</b>	<b>UNITS</b>	<b>RATE</b>	<b>AMOUNT</b>
Rodriguez Middle School	67.50		3,872,500.00
Middle School Growth	3.00	61,750.00	185,250.00
Navo	(18.00)	61,750.00	(1,111,500.00)
Calhoun	(3.00)	61,750.00	(185,250.00)
Crownover	(3.00)	61,750.00	(185,250.00)
Strickland	(3.00)	61,750.00	(185,250.00)
Betty Myers	(4.00)	61,750.00	(247,000.00)
Navo - Counselor FTE based on enrollment	(1.00)	70,000.00	(70,000.00)
Navo - Assistant Principal FTE based on enrollment	(1.00)	90,250.00	(90,250.00)
Betty Myers - Spanish Teacher	0.50	61,750.00	30,875.00
Navo - Special Education Teacher based on enrollment	(2.00)	61,750.00	(123,500.00)
McMath - Special Education Teacher based on enrollment	(1.00)	61,750.00	(61,750.00)
<b>TOTAL MIDDLE SCHOOL POSITIONS</b>	<b>35.00</b>		<b>1,828,875.00</b>
Ryan High School	(9.00)	61,750.00	(555,750.00)
Denton High School	(4.00)	61,750.00	(247,000.00)
Guyer High School	1.00	61,750.00	61,750.00
Braswell High School	22.00	61,750.00	1,358,500.00
BHS - Counselor FTE based on enrollment	1.00	70,000.00	70,000.00
BHS - Assistant Principal FTE based on enrollment	1.00	90,250.00	90,250.00
BHS - CTE Career Counselor	1.00	70,000.00	70,000.00
BHS - Special Education Teacher	1.00	63,000.00	63,000.00
ATC - Administrative Associate	1.00	70,000.00	70,000.00
<b>TOTAL HIGH SCHOOL POSITIONS</b>	<b>15.00</b>		<b>980,750.00</b>
<b>TOTAL SECONDARY SCHOOL POSITIONS</b>	<b>50.00</b>		<b>2,809,625.00</b>

<b>DISTRICT WIDE POSITIONS</b>			
<b>POSITION</b>	<b>UNITS</b>	<b>RATE</b>	<b>AMOUNT</b>
Special Education - LSSP	1.00	70,000.00	70,000.00
Special Education - Occupational Therapist	1.00	35,000.00	35,000.00
Wilson Elementary Retiring Custodians	(3.00)		(115,159.41)
<b>TOTAL DISTRICT WIDE POSITIONS</b>	<b>(1.00)</b>		<b>(10,159.41)</b>
<b>TOTAL NEW POSITIONS 2017-2018</b>	<b>67.00</b>		<b>3,910,090.59</b>
<b>2016-2017 ADDITIONAL POSITIONS</b>			
<b>POSITION</b>	<b>UNITS</b>	<b>RATE</b>	<b>AMOUNT</b>
Elementary School Growth	26.00		1,327,625.00
Middle School Growth	2.00		92,625.00
High School Growth	4.00		216,125.00
Strickland MS Orchestra Teacher - part-time to full-time	0.50	25,600.00	25,600.00
Executive Director of Curriculum & Instruction	1.00	137,500.00	137,500.00
Director of Secondary Curriculum	(1.00)	118,133.00	(118,133.00)
Admin Assistant to Executive Director of Curriculum & Instruction	1.00	50,195.20	50,195.20
Secretary to Director of Secondary Curriculum	(1.00)	37,573.00	(37,573.00)
District Web Manager	1.00	70,000.00	70,000.00
Coordinator of Federal & State Programs - FTE & pay grade	(0.40)	45,597.80	(45,597.80)
Director of PreK/504	(1.00)	101,739.00	(101,739.00)
<b>TOTAL ADDITIONAL POSITIONS 2016-2017</b>	<b>32.10</b>		<b>1,616,627.40</b>
<b>TOTAL NEW PERSONNEL</b>	<b>99.10</b>		<b>5,526,717.99</b>





## **PROPOSED BUDGET SUMMARY**



**DENTON INDEPENDENT SCHOOL DISTRICT**

**2017-2018 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	<b>06/27/17 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
Total General Operating Fund Revenues/Other Resources Budget	256,409,296.00	0.00	0.00	0.00
Total General Operating Fund Expenditures/Other Uses Budget	(256,409,296.00)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Debt Service Fund Revenue Budget	77,472,897.00	0.00	0.00	0.00
Total Debt Service Fund Expenditure Budget	(78,229,962.00)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>(757,065.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Child Nutrition Fund Revenue Budget	11,090,821.96	0.00	0.00	0.00
Total Child Nutrition Fund Expenditure Budget	(11,090,821.96)	0.00	0.00	0.00
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  
2017-2018 REVENUE BUDGET  
AMENDMENT #1  
DISD Board Meeting Date: 06/27/2017**

	<b>06/27/17 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>LOCAL SOURCES</b>				
<b>Taxes</b>				
Current Taxes	165,996,399.00			
Delinquent Taxes	1,200,000.00			
Penalty & Interest, Other	757,750.00			
<b>Total Taxes</b>	<b>167,954,149.00</b>			
<b>Other Local Revenue</b>				
Tuition/Transfers	2,677,500.00			
Athletic Activity	509,900.00			
Gifts and Bequests				
Interest Earnings	400,000.00			
Other Local Sources	269,500.00			
<b>Total Other Local Revenue</b>	<b>3,856,900.00</b>			
<b>TOTAL LOCAL SOURCES</b>	<b>171,811,049.00</b>			
<b>STATE SOURCES</b>				
State Funds	80,308,247.00			
<b>FEDERAL SOURCES</b>				
AFROTC	190,000.00			
SHARS	3,500,000.00			
Impact Aid				
Federal Revenue from State				
Federal Projects-Indirect Costs	600,000.00			
<b>TOTAL FEDERAL SOURCES</b>	<b>4,290,000.00</b>			
<b>TOTAL REVENUE</b>	<b>256,409,296.00</b>			
<b>OTHER SOURCES</b>				
<b>TOTAL ALL SOURCES</b>	<b>256,409,296.00</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2017-2018 EXPENDITURE BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	<b>06/27/17 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 11-Instruction</b>				
6100 Payroll Costs	150,425,425.39			
6200 Professional and Contracted Services	1,111,915.43			
6300 Supplies and Materials	6,472,291.50			
6400 Other Operating Costs	261,226.10			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	75,000.00			
<b>Total Function 11</b>	<b>158,345,858.42</b>			
<b>Function 12-Instruction Resources and Media Services</b>				
6100 Payroll Costs	3,830,644.29			
6200 Professional and Contracted Services	127,250.00			
6300 Supplies and Materials	304,946.00			
6400 Other Operating Costs	2,212.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 12</b>	<b>4,265,052.29</b>			
<b>Function 13-Curriculum Development and Instructional Staff Development</b>				
6100 Payroll Costs	3,252,518.84			
6200 Professional and Contracted Services	105,276.50			
6300 Supplies and Materials	112,429.25			
6400 Other Operating Costs	386,848.42			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 13</b>	<b>3,857,073.01</b>			
<b>Function 21-Instructional Leadership</b>				
6100 Payroll Costs	1,839,471.89			
6200 Professional and Contracted Services	367,604.00			
6300 Supplies and Materials	62,760.40			
6400 Other Operating Costs	98,960.23			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 21</b>	<b>2,368,796.52</b>			
<b>Function 23-School Leadership</b>				
6100 Payroll Costs	13,509,698.46			
6200 Professional and Contracted Services	40,900.00			
6300 Supplies and Materials	135,789.00			
6400 Other Operating Costs	108,891.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 23</b>	<b>13,795,278.46</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2017-2018 EXPENDITURE BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	<b>06/27/17 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 31-Guidance</b>				
6100 Payroll Costs	10,151,049.85			
6200 Professional and Contracted Services	57,200.00			
6300 Supplies and Materials	137,723.80			
6400 Other Operating Costs	68,099.40			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 31</b>	<b>10,414,073.05</b>			
<b>Function 32-Social Work Services</b>				
6100 Payroll Costs	395,278.10			
6200 Professional and Contracted Services				
6300 Supplies and Materials	44,400.00			
6400 Other Operating Costs	2,550.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 32</b>	<b>442,228.10</b>			
<b>Function 33-Health Services</b>				
6100 Payroll Costs	2,614,478.82			
6200 Professional and Contracted Services	3,626.25			
6300 Supplies and Materials	58,774.44			
6400 Other Operating Costs	3,560.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 33</b>	<b>2,680,439.51</b>			
<b>Function 34-Student Transportation</b>				
6100 Payroll Costs	3,698,682.10			
6200 Professional and Contracted Services	125,000.00			
6300 Supplies and Materials	777,369.00			
6400 Other Operating Costs	52,744.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	1,510,000.00			
<b>Total Function 34</b>	<b>6,163,795.10</b>			
<b>Function 35-Child Nutrition</b>				
6100 Payroll Costs	205,511.67			
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 35</b>	<b>205,511.67</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2017-2018 EXPENDITURE BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	<b>06/27/17 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 36-Cocurricular/Extracurricular Activities</b>				
6100 Payroll Costs	4,450,892.75			
6200 Professional and Contracted Services	302,094.00			
6300 Supplies and Materials	616,679.00			
6400 Other Operating Costs	1,960,316.30			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	436,091.00			
<b>Total Function 36</b>	<b>7,766,073.05</b>			
<b>Function 41-General Administration</b>				
6100 Payroll Costs	4,441,423.97			
6200 Professional and Contracted Services	899,210.70			
6300 Supplies and Materials	307,110.91			
6400 Other Operating Costs	616,961.77			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	94,475.00			
<b>Total Function 41</b>	<b>6,359,182.35</b>			
<b>Function 51-Plant Maintenance and Operations</b>				
6100 Payroll Costs	5,084,204.42			
6200 Professional and Contracted Services	19,898,725.93			
6300 Supplies and Materials	943,520.18			
6400 Other Operating Costs	1,194,283.20			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 51</b>	<b>27,120,733.73</b>			
<b>Function 52-Security and Monitoring Services</b>				
6100 Payroll Costs	45,335.24			
6200 Professional and Contracted Services	964,634.67			
6300 Supplies and Materials	6,200.00			
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 52</b>	<b>1,016,169.91</b>			
<b>Function 53-Data Processing Services</b>				
6100 Payroll Costs	2,808,526.10			
6200 Professional and Contracted Services	1,297,521.06			
6300 Supplies and Materials	437,489.00			
6400 Other Operating Costs	42,723.22			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	118,626.42			
<b>Total Function 53</b>	<b>4,704,885.80</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2017-2018 EXPENDITURE BUDGET  
AMENDMENT #1**

DISD Board Meeting Date: 06/27/2017

	06/27/17 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<b>Function 61-Community Services</b>				
6100 Payroll Costs	3,486,410.91			
6200 Professional and Contracted Services	394,494.00			
6300 Supplies and Materials	85,937.00			
6400 Other Operating Costs	113,428.80			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 61</b>	4,080,270.71			
<b>Function 71-Debt Service</b>				
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				
<b>Total Function 71</b>				
<b>Function 81-Facilities Acquisition and Construction</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials	1,080,000.00			
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 81</b>	1,080,000.00			
<b>Function 93-Payments to/from Fiscal Agent</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs	426,400.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 93</b>	426,400.00			
<b>Function 95-Payments to Juvenile Justice AEP</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services	28,500.00			
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 95</b>	28,500.00			



**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2017-2018 EXPENDITURE BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	<b>06/27/17 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 99-Other Intergovernmental</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services	1,288,974.32			
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 99-Other Intergovernmental</b>	<u>1,288,974.32</u>			
<b>Other Expenses</b>				
8911 Operating Transfer Out				
8913 Extraordinary Items				
8949 Other Uses				
8989 Non Operating Expenses				
<b>Total Other Expenses</b>				
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	<u>256,409,296.00</u>			
<b>ALL FUNCTIONS</b>				
6100 Payroll Costs	210,239,552.80			
6200 Professional and Contracted Services	27,012,926.86			
6300 Supplies and Materials	11,583,419.48			
6400 Other Operating Costs	5,339,204.44			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	2,234,192.42			
8900 Other Uses				
<b>Total</b>	<u>256,409,296.00</u>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE  
2017-2018 REVENUE BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	06/27/17 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<b>LOCAL SOURCES</b>				
<b>Taxes</b>				
Current Taxes	75,168,180.00			
Delinquent Taxes	550,000.00			
Penalty & Interest, Other	275,000.00			
<b>Total Taxes</b>	75,993,180.00			
<b>Other Local Revenue</b>				
Interest Earnings	200,000.00			
<b>STATE SOURCES</b>				
Hold Harmless for Homestead Exemption	1,279,717.00			
<b>OTHER SOURCES</b>				
Sale of Bonds				
Other Resources				
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	<b>77,472,897.00</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE  
2017-2018 EXPENDITURE BUDGET  
AMENDMENT #1**

DISD Board Meeting Date: 06/27/2017

	06/27/17 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<b>Function 71-Debt Service</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service	78,229,962.00			
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 71</b>	78,229,962.00			
<b>Other Uses</b>				
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	78,229,962.00			

**DENTON INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION  
2017-2018 REVENUE BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	<b>06/27/17 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<hr/>				
<b>LOCAL SOURCES</b>				
Food Service Activity	3,684,000.00			
Other Local Sources				
Results from Enterprising Services				
<b>Total Local Sources</b>	3,684,000.00			
<b>STATE SOURCES</b>				
State Program Revenues	60,000.00			
<b>Total State Sources</b>	60,000.00			
<b>OTHER RESOURCES</b>				
National School Breakfast Program	1,497,500.00			
National School Lunch Program	5,582,000.00			
USDA Donated Commodities	766,071.96			
Interest Earnings	1,250.00			
Indirect Cost paid to General Fund	(500,000.00)			
<b>Total Other Resources</b>	7,346,821.96			
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	11,090,821.96			

**DENTON INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION  
2017-2018 EXPENDITURE BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/27/2017**

	06/27/17 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<b>Function 35 - Food Services</b>				
6100 Payroll Costs	4,330,000.00			
6200 Professional and Contracted Services	89,000.00			
6300 Supplies and Materials	6,274,421.96			
6400 Other Operating Costs	397,400.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 35</b>	11,090,821.96			
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	11,090,821.96			



## **GENERAL FUND**





**SUMMARY OF PROPOSED REVENUE AND EXPENDITURES**

DESCRIPTION	2016-2017	2017-2018	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Fund Revenue	\$226,930,574	\$256,409,296	\$29,478,722	12.99%
General Fund Expenditures	(\$234,912,260)	(\$256,409,296)	(\$21,497,036)	9.15%
<b>Net General Fund</b>	<b>(\$7,981,686)</b>	<b>\$0</b>	<b>\$7,981,686</b>	-100.00%
Debt Service Fund Revenue	\$70,141,897	\$77,472,897	\$7,331,000	10.45%
Debt Service Fund Expenditures	(\$70,347,946)	(\$78,229,962)	(\$7,882,016)	11.20%
<b>Net Debt Service</b>	<b>(\$206,049)</b>	<b>(\$757,065)</b>	<b>(\$551,016)</b>	267.42%
Child Nutrition Revenue	\$10,141,536	\$11,090,822	\$949,286	9.36%
Child Nutrition Expenditures	(\$10,141,536)	(\$11,090,822)	(\$949,286)	9.36%
<b>Net Child Nutrition</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

COMPARISON OF 2017-2018 PROPOSED REVENUE BUDGET  
TO  
2016-2017 ADOPTED REVENUE BUDGET  
GENERAL FUND

DESCRIPTION	2016-2017 ADOPTED BUDGET	2017-2018 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	141,102,542	165,996,399	64.74%	24,893,857	17.64%
Tax Rate	1.0400	1.0600			
Delinquent Taxes, Penalty & Interest	1,957,750	1,957,750	0.76%		
Other Local Revenue	3,626,460	3,856,900	1.50%	230,440	6.35%
State Funds	65,115,842	70,808,247	27.62%	5,692,405	8.74%
State Funds - TRS On-Behalf	9,500,000	9,500,000	3.71%		
Federal Funds	3,775,000	4,290,000	1.67%	515,000	13.64%
Transfer from W/C	750,000			(750,000)	-100.00%
Transfer from Healthcare Trust	1,102,980			(1,102,980)	-100.00%
<b>Total General Fund Revenue</b>	<b>226,930,574</b>	<b>256,409,296</b>	<b>100.00%</b>	<b>29,478,722</b>	<b>12.99%</b>
Assigned Fund Balance	7,981,686			(7,981,686)	-100.00%
<b>Total General Fund Resources</b>	<b>\$234,912,260</b>	<b>\$256,409,296</b>	<b>100.00%</b>	<b>\$21,497,036</b>	<b>9.15%</b>

**COMPARISON OF 2017-2018 PROPOSED EXPENDITURE BUDGET  
TO  
2016-2017 ADOPTED EXPENDITURE BUDGET  
GENERAL FUND**

<b>DESCRIPTION</b>	<b>2016-2017 ADOPTED BUDGET</b>	<b>2017-2018 PROPOSED BUDGET</b>	<b>PERCENTAGE OF BUDGET</b>	<b>AMOUNT INCREASE (DECREASE)</b>	<b>PERCENT INCREASE (DECREASE)</b>
Salaries	198,134,550	210,239,554	81.99%	12,105,004	6.11%
Contracted Services	24,294,262	27,012,927	10.54%	2,718,665	11.19%
Supplies	7,478,909	11,583,419	4.52%	4,104,510	54.88%
Travel and Other	4,692,973	5,339,204	2.08%	646,231	13.77%
Debt Service					
Capital Outlay	311,566	2,234,192	0.87%	1,922,626	617.08%
<b>Total General Fund Budget</b>	<b>\$234,912,260</b>	<b>\$256,409,296</b>	<b>100.00%</b>	<b>\$21,497,036</b>	<b>9.15%</b>



**DEBT SERVICE FUND**



COMPARISON OF 2017-2018 PROPOSED REVENUE BUDGET  
TO  
2016-2017 ADOPTED REVENUE BUDGET  
DEBT SERVICE FUND

DESCRIPTION	2016-2017 ADOPTED BUDGET	2017-2018 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	67,837,760	75,168,180	96.09%	7,330,420	10.81%
Tax Rate per \$100	0.5000	0.480		(0.0200)	
Delinquent Taxes	550,000	550,000	0.70%		
Penalty & Interest	275,000	275,000	0.35%		
Interest Earnings	90,000	200,000	0.26%	110,000	122.22%
Hold Harmless for Homestead Exemption	1,389,137	1,279,717	1.63%	(109,420)	-7.88%
<b>Total Debt Service Revenue</b>	<b>70,141,897</b>	<b>77,472,897</b>	<b>99.03%</b>	<b>7,331,000</b>	<b>10.45%</b>
Fund Balance	206,049	757,065	0.97%	551,016	267.42%
<b>Total Debt Service Resources</b>	<b>\$70,347,946</b>	<b>\$78,229,962</b>	<b>100.00%</b>	<b>\$7,882,016</b>	<b>11.20%</b>

COMPARISON OF 2017-2018 PROPOSED EXPENDITURE BUDGET  
TO  
2016-2017 ADOPTED EXPENDITURE BUDGET  
DEBT SERVICE FUND

DESCRIPTION	2016-2017 ADOPTED BUDGET	2017-2018 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries				
Contracted Services				
Supplies				
Travel and Other				
Debt Service	70,347,946	78,229,962	7,882,016	11.20%
Capital Outlay				
<b>Total Debt Service Fund</b>	<b>\$70,347,946</b>	<b>\$78,229,962</b>	<b>\$7,882,016</b>	<b>11.20%</b>



**DENTON ISD  
SCHEDULE OF DEBT SERVICE REQUIREMENTS  
2017-2018**

DEBT SERVICE	(Feb 18 & Aug 18)	(Feb 18 & Aug 18)	Sub-Total	FEES	TOTAL
	PRINCIPAL	INTEREST			
U/L Tax School Building and Refunding Bonds Series 2001	1,725,000.00	577,720.00	2,302,720.00	795.00	2,303,515.00
U/L Tax School Building and Refunding Bonds Series 2002					
Variable Rate U/L Tax School Building Bonds, Series 2005-A	1,890,000.00	1,874,730.00	3,764,730.00	245,713.19	4,010,443.19
U/L Tax Refunding Bonds, Series 2006				1,000.00	1,000.00
U/L Tax School Building Bonds, Series 2006-A				1,000.00	1,000.00
Variable Rate U/L Tax School Building Bonds, Series 2006-B		1,571,100.00	1,571,100.00	149,140.49	1,720,240.49
U/L Tax School Building Bonds, Series 2007				1,750.00	1,750.00
U/L Tax School Building Bonds, Series 2008				750.00	750.00
U/L Tax Refunding Bonds, Series 2009	4,235,000.00	354,600.00	4,589,600.00	1,750.00	4,591,350.00
U/L Tax Refunding Bonds, Series 2011	2,765,000.00	527,100.00	3,292,100.00	1,750.00	3,293,850.00
Variable Rate U/L Tax School Building Bonds, Series 2012-A		511,200.00	511,200.00	5,585.00	516,785.00
U/L Tax Refunding Bonds, Series 2012-B	560,000.00	2,688,981.26	3,248,981.26	1,500.00	3,250,481.26
U/L Tax Refunding Bonds, Series 2012-C	3,235,000.00	293,275.00	3,528,275.00	1,250.00	3,529,525.00
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	237,806.65	877,406.65
U/L Tax School Building Bonds, Series 2014-A	1,145,000.00	3,304,500.00	4,449,500.00	1,500.00	4,451,000.00
Variable Rate U/L Tax School Building Bonds, Series 2014-B		1,381,500.00	1,381,500.00	1,750.00	1,383,250.00
U/L Tax Refunding Bonds, Series 2014-C	2,465,000.00	577,600.00	3,042,600.00	1,000.00	3,043,600.00
U/L Tax Refunding Bonds, Series 2015	3,670,000.00	5,501,450.00	9,171,450.00	1,750.00	9,173,200.00
U/L Tax School Building Bonds, Series 2015-A	3,530,000.00	8,103,100.00	11,633,100.00	1,750.00	11,634,850.00
U/L Tax Refunding Bonds, Series 2016		5,189,000.00	5,189,000.00	-	5,189,000.00
	25,220,000.00	34,650,921.26	59,870,921.26	659,040.33	60,529,961.59

Additional Principal Payment  
**Total Revenue Required for Debt Service Payments**  
17,700,000.00  
**78,229,961.59**

**Summary of Projected Revenue**  
 Estimated Tax Collections  
**Other Revenue:**  
 Tier III - Existing Debt Allotment  
 Hold Harmiess for Homestead Exemption  
 Other Revenue - Delinquent Taxes  
 Other Revenue - Penalty & Interest  
 Interest Income  
 Fund Balance  
**Total Other Revenue**  
75,168,180.25  
1,279,717.00  
550,000.00  
275,000.00  
200,000.00  
2,304,717.00  
**77,472,897.25**

**Total Estimated Tax Collections**  
**Increase (Decrease) in Fund Balance**  
 (757,064.34)



## **CHILD NUTRITION FUND**



**COMPARISON OF 2017-2018 PROPOSED REVENUE BUDGET  
TO  
2016-2017 ADOPTED REVENUE BUDGET  
CHILD NUTRITION**

DESCRIPTION	2016-2017 ADOPTED BUDGET	2017-2018 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	3,645,000	3,685,250	33.23%	40,250	1.10%
State Funds	60,000	60,000	0.54%	0	0.00%
National Breakfast Program	1,360,000	1,497,500	13.50%	137,500	10.11%
National Lunch Program	5,076,536	5,582,000	50.33%	505,464	9.96%
USDA Commodities	500,000	766,072	6.91%	266,072	53.21%
Other Resources - Indirect Cost paid to General Fund	(500,000)	(500,000)	-4.51%	0	0.00%
<b>Total Child Nutrition</b>	<b>\$10,141,536</b>	<b>\$11,090,822</b>	<b>100.00%</b>	<b>\$949,286</b>	<b>9.36%</b>

COMPARISON OF 2017-2018 PROPOSED EXPENDITURE BUDGET  
TO  
2016-2017 ADOPTED EXPENDITURE BUDGET  
CHILD NUTRITION

DESCRIPTION	2016-2017 ADOPTED BUDGET	2017-2018 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	4,250,000	4,330,000	39.04%	80,000	1.88%
Contracted Services	116,500	89,000	0.80%	(27,500)	-23.61%
Supplies	4,886,036	5,508,350	49.67%	622,314	12.74%
Supplies - USDA Commodities	500,000	766,072	6.91%	266,072	53.21%
Travel and Other	389,000	397,400	3.58%	8,400	2.16%
<b>Total Budget</b>	<b>\$10,141,536</b>	<b>\$11,090,822</b>	<b>100.00%</b>	<b>\$949,286</b>	<b>9.36%</b>

## **PROPERTY VALUES**





**CALCULATION OF PROPERTY TAX REVENUE**

	<b>GENERAL</b>	<b>DEBT SERVICE</b>	<b>TOTAL</b>
Estimated Net Roll	14,458,213,322	14,458,213,322	
Net Roll at Collection Rate - 99.00%	14,313,631,189	14,313,631,189	
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		68,705,430	68,705,430
Tax Revenue before Freeze - Compressed Rate of \$1.00	143,136,312		143,136,312
Tax Revenue before Freeze - Above Compressed Rate of \$1.00	8,588,179		8,588,179
Freeze Values		6,462,750	6,462,750
Freeze Values - Compressed Rate of \$1.00	13,464,064		13,464,064
Freeze Values - Above Compressed Rate of \$1.00	807,844		807,844
<b>Total Property Tax Revenue</b>	<b>\$165,996,399</b>	<b>\$75,168,180</b>	<b>\$241,164,579</b>

	<b>Gross</b>	<b>Collection Rate</b>	<b>Net</b>
Estimated Frozen Tax Levy	20,944,099.00	99.00%	20,734,658.01

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

# 2017 PRELIMINARY TOTALS

S05 - DENTON ISD  
Grand Totals

Property Count: 71,607

6/15/2017

6:31:57PM

Land		Value			
Homesite:		2,760,902,376			
Non Homesite:		2,790,969,159			
Ag Market:		846,008,457			
Timber Market:		32,054	<b>Total Land</b>	(+) 6,397,912,046	
Improvement		Value			
Homesite:		8,795,977,795			
Non Homesite:		4,140,622,737	<b>Total Improvements</b>	(+) 12,936,600,532	
Non Real		Count	Value		
Personal Property:	5,070		2,002,587,798		
Mineral Property:	1		89,546,560		
Autos:	0		0	<b>Total Non Real</b>	(+) 2,092,134,358
				<b>Market Value</b>	= 21,426,646,936
Ag		Non Exempt	Exempt		
Total Productivity Market:		846,030,693	9,818		
Ag Use:		3,546,977	27	<b>Productivity Loss</b>	(-) 842,483,542
Timber Use:		174	0	<b>Appraised Value</b>	= 20,584,163,394
Productivity Loss:		842,483,542	9,791	<b>Homestead Cap</b>	(-) 247,933,237
				<b>Assessed Value</b>	= 20,336,230,157
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 2,497,905,793
				<b>Net Taxable</b>	= 17,838,324,364

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	69,365,488	54,537,094	628,331.23	629,323.95	368		
DPS	160,624	125,624	1,339.02	1,339.02	1		
OV65	2,239,847,872	1,859,828,511	20,306,273.79	20,440,401.24	9,490		
<b>Total</b>	<b>2,309,373,984</b>	<b>1,914,491,229</b>	<b>20,935,944.04</b>	<b>21,071,064.21</b>	<b>9,859</b>	<b>Freeze Taxable</b>	(-) 1,914,491,229
<b>Tax Rate</b>	<b>1.540000</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	771,622	701,622	536,758	164,864	2		
OV65	68,338,359	60,737,747	48,078,528	12,659,219	218		
<b>Total</b>	<b>69,109,981</b>	<b>61,439,369</b>	<b>48,615,286</b>	<b>12,824,083</b>	<b>220</b>	<b>Transfer Adjustment</b>	(-) 12,824,083
						<b>Freeze Adjusted Taxable</b>	= 15,911,009,052

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 265,965,483.44 = 15,911,009,052 \* (1.540000 / 100) + 20,935,944.04

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

**2017 PRELIMINARY TOTALS**

S05 - DENTON ISD

Property Count: 71,607

Grand Totals

6/15/2017

6:33:29PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	4	0	0	0
CHODO	2	24,770,089	0	24,770,089
DP	393	0	3,585,105	3,585,105
DPS	1	0	10,000	10,000
DV1	226	0	1,794,566	1,794,566
DV1S	16	0	75,000	75,000
DV2	189	0	1,707,000	1,707,000
DV2S	5	0	37,500	37,500
DV3	179	0	1,847,487	1,847,487
DV3S	7	0	70,000	70,000
DV4	562	0	3,417,551	3,417,551
DV4S	78	0	666,000	666,000
DVHS	376	0	82,374,705	82,374,705
DVHSS	31	0	5,673,258	5,673,258
EX	29	0	18,959,970	18,959,970
EX (Prorated)	7	0	157,862	157,862
EX-XG	22	0	316,153	316,153
EX-XI	10	0	167,757	167,757
EX-XJ	12	0	11,460,798	11,460,798
EX-XL	2	0	98,178	98,178
EX-XR	1	0	5,185	5,185
EX-XU	423	0	411,314,819	411,314,819
EX-XV	2,082	0	794,425,937	794,425,937
EX-XV (Prorated)	7	0	307,024	307,024
EX366	205	0	341,105	341,105
FR	27	197,431,474	0	197,431,474
HS	32,962	0	812,258,899	812,258,899
HT	22	0	0	0
MASSS	3	0	704,269	704,269
OV65	9,776	0	94,344,041	94,344,041
OV65S	724	0	7,109,044	7,109,044
PC	29	22,157,485	0	22,157,485
PPV	15	317,532	0	317,532
<b>Totals</b>		<b>244,676,580</b>	<b>2,253,229,213</b>	<b>2,497,905,793</b>

**2017 PRELIMINARY TOTALS**

Property Count: 71,607

S05 - DENTON ISD  
Effective Rate Assumption

6/15/2017

6:33:29PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$776,040,691</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$734,983,811</b>

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	7	2016 Market Value	\$2,516,649
EX-XJ	11.21 Private schools	4	2016 Market Value	\$449,556
EX-XU	11.23 Miscellaneous Exemptions	10	2016 Market Value	\$14,302,085
EX-XV	Other Exemptions (including public property, r	86	2016 Market Value	\$7,175,272
EX366	HB366 Exempt	35	2016 Market Value	\$504,611

<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>	<b>\$24,948,173</b>
---------------------------------------	---------------------

Exemption	Description	Count	Exemption Amount
DP	Disability	21	\$205,000
DV1	Disabled Veterans 10% - 29%	35	\$231,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	33	\$283,500
DV3	Disabled Veterans 50% - 69%	33	\$348,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	85	\$480,503
DV4S	Disabled Veterans Surviving Spouse 70% - 100	5	\$60,000
DVHS	Disabled Veteran Homestead	22	\$4,230,770
HS	Homestead	2,454	\$60,630,958
OV65	Over 65	920	\$8,945,381
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>3,610</b>	<b>\$75,430,112</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$100,378,285</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

<b>INCREASED EXEMPTIONS VALUE LOSS</b>	
--	--

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$100,378,285</b>
------------------------------------	----------------------

**New Ag / Timber Exemptions**

2016 Market Value	\$429,151	Count: 7
2017 Ag/Timber Use	\$8,362	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$420,789</b>	

**New Annexations****New Deannexations**

**2017 PRELIMINARY TOTALS**

S05 - DENTON ISD

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
32,327	\$257,521	\$32,490	\$225,031
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
31,791	\$256,653	\$32,301	\$224,352

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
11,008	\$5,807,961,118.00	\$4,240,638,471



## **TAX RATES**





**TAX RATE COMPARISON**

<b>DESCRIPTION</b>	<b>2016-2017 TAX RATE</b>	<b>2017-2018 TAX RATE</b>	<b>INCREASE (DECREASE)</b>	<b>PERCENT INCREASE (DECREASE)</b>
Maintenance & Operations	1.04000	1.06000	0.02000	1.92%
Debt Service	0.50000	0.48000	(0.02000)	-4.00%
<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

DESCRIPTION	2016-2017	2017-2018	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Total Cost of Tier I	185,160,400	195,461,932	10,301,532	5.56%
LESS: Local Share	(126,671,054)	(139,633,616)	(12,962,562)	10.23%
<b>State's Share of Tier I</b>	<b>58,489,346</b>	<b>55,828,316</b>	<b>(2,661,030)</b>	<b>-4.55%</b>
Tier II State Aid for "Golden" Level (\$99.41)	5,775,126	14,341,103	8,565,977	148.33%
Tier II State Aid for \$31.95 Level	0	0	0	
<b>Total Tier II State Aid</b>	<b>5,775,126</b>	<b>14,341,103</b>	<b>8,565,977</b>	<b>148.33%</b>
Additional State Aid for Tax Reduction	0	0	0	
Staff Allotment (\$500 per F-T & \$250 per P-T Employee)	632,250	657,000	24,750	3.91%
Texas School for the Deaf	(16,108)	(18,172)	(2,064)	12.81%
M&O Hold Harmless (ASAHE)	235,228		(235,228)	-100.00%
<b>Total Other Programs</b>	<b>851,370</b>	<b>638,828</b>	<b>(212,542)</b>	<b>-24.96%</b>
<b>Total Estimated State Aid</b>	<b>65,115,842</b>	<b>70,808,247</b>	<b>5,692,405</b>	<b>8.74%</b>

	A	B	E	F	G	H	I	J	K	L	M
1	District Name:	DENTON ISD									84th/85th Legislative Session
2	County-District No.:	061-901									Release 3
3	Run Date:	6/14/2017									5/30/2017
4	Date Prepared:	6/6/2017									
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 84th/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											
14											
15	<b>Funding Elements</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>NO MORE ASATR</b>	<b>NO MORE ASATR</b>	<b>NO MORE ASATR</b>	<b>NO MORE ASATR</b>	<b>NO MORE ASATR</b>
16	<b>Students</b>	<b>Data Entry</b>	<b>Data Entry</b>	<b>Data Entry</b>	<b>Data Entry</b>	<b>Data Entry</b>					
17	Refined ADA (PreK - 12)	26,810.540	27,600.000	28,600.000	29,600.000	30,600.000					
18	High School Refined ADA (Grades 9 thru 12 only)	7,548.277	8,177.900	8,177.900	8,177.900	8,177.900					
19	Special Education Instructional Arrangement FTEs:										
20	Homebound (Code 01)	1.870	1.870	1.870	1.870	1.870					
21	Hospital Class (Code 02)	1.860	1.860	1.860	1.860	1.860					
22	Speech Therapy (Code 00)	49.840	49.840	49.840	49.840	49.840					
23	Resource Room (Code 41.42)	506.850	506.850	506.850	506.850	506.850					
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)	197.570	197.570	197.570	197.570	197.570					
25	Off Home Campus (Codes 91-98)	0.000	0.000	0.000	0.000	0.000					
26	VAC (Code 08)	39.160	39.160	39.160	39.160	39.160					
27	State Schools (Code 30)	0.000	0.000	0.000	0.000	0.000					
28	Nonpublic Contracts	0.000	0.000	0.000	0.000	0.000					
29	Res Care & Treatment (Code 81-89)	14.690	14.690	14.690	14.690	14.690					
31	Mainstream ADA	725.120	725.120	725.120	725.120	725.120					
32	Career & Technology FTEs	1,515.180	1,515.180	1,515.180	1,515.180	1,515.180					
33	Advanced Career & Technology FTEs	0.000	0.000	0.000	0.000	0.000					
36	Compensatory Ed Enrollment	12,259.170	12,259.170	12,259.170	12,259.170	12,259.170					
37	FTEs of Pregnant Students	1.860	1.860	1.860	1.860	1.860					
39	Bilingual ADA	3,878.400	3,878.400	3,878.400	3,878.400	3,878.400					
40	G & T Enrollment	1,340.527	1,380.000	1,430.000	1,480.000	1,530.000					
41	Public Ed Grant Student ADA	0.000	0.000	0.000	0.000	0.000					
42	New Instructional Facility Allotment (NIFA) ADA	1,758.720	1,080.000	400.000	600.000	0.000					
43	<b>Staff</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>					
44	# of Full-time Employees (excluding admin & teachers, etc)	1,169.000	1,169.000	1,169.000	1,169.000	1,169.000					
45	# of Part-time Employees (excluding administrators)	290.000	290.000	290.000	290.000	290.000					
46		<b>2015 TAX</b>	<b>2016 TAX</b>	<b>2017 TAX</b>	<b>2018 TAX</b>	<b>2019 TAX</b>					
47	<b>Property Values - (Loaded thru 16-17)</b>	<b>YEAR</b>	<b>YEAR (PRELIM)</b>	<b>YEAR</b>	<b>YEAR</b>	<b>YEAR</b>					
48	State Certified Property Value ("T2" value) @ \$25K Exemption	12,667,105,436	13,963,361,639	15,663,361,639	16,663,361,639	17,663,361,639					
49	State Certified Property Value ("T8" value) @ \$25K Exemption										
50	State Certified Property Value ("T1" value) @ \$15K Exemption	12,960,399,436	14,268,341,718	15,968,341,718	16,968,341,718	17,968,341,718					
51	State Certified Property Value ("T7" value) @ \$15K Exemption										
52	State Certified Property Value ("T4" value) @ \$25K Exemption	12,667,105,436	13,963,361,639	15,663,361,639	16,663,361,639	17,663,361,639					
53	State Certified Property Value ("T10" value) @ \$25K Exemption	12,667,105,436	13,963,361,639	15,663,361,639	16,663,361,639	17,663,361,639					
54	State Certified Property Value ("T3" value) @ \$15K Exemption	12,960,399,436	14,268,341,718	15,968,341,718	16,968,341,718	17,968,341,718					
55	State Certified Property Value ("T9" value) @ \$15K Exemption	12,960,399,436	14,268,341,718	15,968,341,718	16,968,341,718	17,968,341,718					
56											
57	<b>Tax Rates and Collections</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>					
58	M&O Adopted Tax Rate	1.0400	1.0600	1.0600	1.0600	1.0600					
59	M&O Tax Collections @ Adopted M&O Rate	148,612,918	167,196,399	177,690,399	188,184,399	198,678,399					
60	M&O Taxes Distributed to TIF Arrangement	0	0	0	0	0					
61	M&O Taxes Attributed to Change in Optional Homestead Exemption	0	0	0	0	0					
62	I&S Adopted Tax Rate	0.5000	0.4800	0.4800	0.4800	0.4800					
63	I&S Tax Collections	71,413,999	75,718,180	80,470,180	85,222,180	89,974,180					
64	Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0	0	0	0					
65	<b>Other Data</b>										
66	Transportation Allocation	2,112,949	2,112,949	2,112,949	2,112,949	2,112,949					
67	Texas School for the Deaf Students	2,000	2,000	2,000	2,000	2,000					
68	Texas School for the Blind Students	0.000	0.000	0.000	0.000	0.000					
69	Total Tax Levy	209,439,475	243,600,584	259,000,584	274,400,584	289,800,584					
70	Charge for Adv Placement Tests (enter as positive or negative #)	(5,501)	(5,501)	(5,501)	(5,501)	(5,501)					
71	Charge for Early Child Intervention (enter as positive or negative #)	(142,340)	(142,340)	(142,340)	(142,340)	(142,340)					
72	Tuition Paid If Less Than 12 Grades	0	0	0	0	0					
73	Bond Payment (see Column Q re: QSCB and other Fed. programs)	62,438,904	59,870,921	60,392,716	60,406,736	61,042,768					
74	Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes	62,614,904	59,870,921	60,392,716	60,406,736	61,042,768					
75	State Aid Reduction for WADA Sold (enter as negative #)	0	0	0	0	0					
76	Supplemental TIF Payment From TEA	0	0	0	0	0					
78	Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0	0	0	0					
80	Tuition Allotment (42.106)	0	0	0	0	0					
83	LPE Current Foundation School Fund Allocation (see Column Q)	0	0	0	0	0					
84	Foundation School Fund Adjustments to Date (see Column Q)	0	0	0	0	0					
85	<b>Chapter 41 Data</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>					
88	Enrollment	28,582	28,750	29,792	30,833	31,875					
89	# of Non-Resident Students Who Are Charged Tuition	0	0	0	0	0					
90	County Appraisal District (CAD) Cost	1,322,091	1,397,060	1,466,912	1,540,258	1,617,271					
91	CAD Cost Paid by Partner's, if applicable	0	0	0	0	0					
92	# of Resident Students Being Educated by Another District for which the District is Paying Tuition	0	0	0	0	0					
94	Amount of Tuition Paid per Student	0	0	0	0	0					
95	Chapter 42 Funding Credit Against Recapture (enter as negative #)	0	0	0	0	0					
96	Q. Was the least expensive Option chosen? (Level 1)	Y	Y	Y	Y	Y					
97	Q. Was the least expensive Option chosen? (\$319,500 level)	Y	Y	Y	Y	Y					

2017-18 Summary of Finances  
DENTON ISD  
061-901

2017-18 ASATR Lost (ASATR Repealed Effective 9/1/2017)		\$0
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	27,600.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) <a href="#">(Link to Detail Report)</a>	25,272.980
3.	Special Education FTEs <a href="#">(Link to Detail Report)</a>	811.840
4.	Career & Technology FTEs	1,515.180
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	8,177.900
7.	Weighted ADA (WADA) <a href="#">(Link to Detail Report)</a>	35,323.841
8.	Prior Year Refined ADA	26,810.540
9.	Texas School for the Blind and Visually Impaired ADA	0.000
10.	Texas School for the Deaf ADA	2.000
Staff		
11.	Full-time Staff (not MSS)	1,169.000
12.	Part-time Staff (not MSS)	290.000
Property Values		
13.	2017 (current tax year) Locally Certified Property Value	Not Needed
14.	2016 (prior tax year) State Certified Property Value ("T2" value)	13,963,361,639
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2017-18 Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2017-18 M&O Tax Rate	1.0600
19.	2017-18 M&O Tax Collections <a href="#">(Link to Detail Report)</a>	\$167,196,399
20.	2017-18 I&S Tax Collections	\$75,718,180
21.	2017-18 Total Tax Collections	\$242,914,579
22.	2017-18 Total Tax Levy	\$243,600,584
Funding Components		
23.	Adjusted Allotment <a href="#">(Link to Detail Report)</a>	\$5,651
24.	Revenue at Compressed Rate (RACR) per WADA	\$6,046
25.	Cost of Education Index (CEI)	1.140
26.	Adjusted CEI	1.140
27.	Per Capita Rate	\$200.000

<b>Tier I Allotments</b>		
	<b>Program Intent Codes - Allotments</b>	
28.	11-Regular Program Allotment	\$142,817,610
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$18,640,736
30.	22-Career & Technology Allotment (Spend 58%)	\$11,559,081
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$930,305
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$13,880,645
33.	25-Bilingual Education Allotment (Spend 52%)	\$2,191,684
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$1,080,000
36.	99-Transportation Allotment (no Detail Report included)	\$2,112,949
37.	31-High School Allotment	\$2,248,923
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$195,461,933
39.	Less: Local Fund Assignment	\$139,633,616
40.	State Share of Tier I	\$55,828,316
41.	Per Capita Distribution from the Available School Fund (ASF)	\$5,362,108
<b>Foundation School Program (FSP) State Funding</b>		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$55,828,316
43.	Tier II State Aid (Link to Tier II Detail Report)	\$14,341,103
44.	Other Programs (Link to Detail Report)	\$638,828
45.	Less: Total Available School Fund (\$200 * Prior Year ADA)	(\$5,362,108)
46.	Total FSP Operating Fund	\$65,446,139
<b>State Aid by Funding Source</b>		
	<b>Fund Code/Object Code - Funding Source</b>	
47.	199/5812 - Foundation School Fund	\$65,446,139
48.	199/5811 - Available School Fund	\$5,362,108
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	<b>I&amp;S Hold Harmless</b> (ASAHE for Facilities on TEA's Report) (see HH1718-Calcs tab)	\$1,279,717
53.	<b>TOTAL 2017-18 FSP/ASF STATE AID</b>	<b>\$72,087,964</b>

	<b>FSP Allocations and Adjustments Report</b> (Link to Detail Report)	
--	---	--

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

<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>		
54.	M&O Rev From State (not including Fund 599)	\$70,808,247
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$157,732,452
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$9,463,947
57.	M&O Rev From Local Taxes (net of any recapture)	\$0
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture	N/A
59.	2017-18 TOTAL STATE/LOCAL M&O REVENUE	\$238,004,646
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
61.	<b>2017-18 NET TOTAL STATE/LOCAL M&amp;O REVENUE</b>	<b>\$238,004,646</b>

<b>SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:</b>		
62.	Recapture at the \$514000 Level	\$0
63.	Recapture at the \$319500 Level	\$0
64.	<b>Total 2017-18 Recapture</b>	<b>\$0</b>
65.	Less: ASATR Credit Against Recapture	N/A



**2017-18 Other Programs Detail Report  
DENTON ISD  
061-901**

Other Program Detail		Based on Data Entry
1.	State Aid Reduction for WADA Sold	\$0
2.	<b>M&amp;O Hold Harmless</b> (ASAHE on TEA's Report) (See HH1718-Calcs tab)	\$0
3.	Additional Aid for ESCs and educational districts (Ins. Code 1579.251(b))	\$0
4.	Additional State Aid for Tax Reduction - N/A ( <a href="#">Link to ASATR Detail Report</a> )	<b>\$0</b>
5.	Supplemental TIF Payment	\$0
6.	Tax Credit for Tax Code, Chapter 313 Value Limitations	\$0
7.	Chapter 42 Funding Credit Against Recapture	\$0
8.	Staff Allotment	\$657,000
9.	Windham Schools	\$0
10.	Tuition Allotment (42.106)	\$0
11.	Texas School for the Blind and Visually Impaired	\$0
12.	Texas School for the Deaf	<b>(\$18,172)</b>
13.	Adjustment for HB 1 Tax Compression for TSB	\$0
14.	Adjustment for HB 1 Tax Compression for TSD	\$0
15.	Penalty for Setting Rate Below Compressed Rate	\$0
16.	<b>Total Other Programs (See Note Below)</b>	<b>\$638,828</b>

[Link Back to SOF Report](#)

[Report-SOF1718](#)

**NOTE: #s 3, 9, 13, and 14 do not apply to school districts, so those values are set to zero.**

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

**2017-18 M&O Hold Harmless Calculations:**

Data Elements	@ \$25K	@ \$15K	Change
1 2016 Tax Year Property Value	\$13,963,361,639	\$14,268,341,718	(\$304,980,079)
2 2017-18 Adopted M&O Tax Rate	\$1.0600	\$1.0600	\$0.0000
3 2014-15 Adopted M&O Tax Rate	\$1.0400	\$1.0400	\$0.0000
4 2017-18 M&O Collections (includes local share of IFA lease-purchase and TIF payment)	\$167,196,399	\$170,848,211	(\$3,651,812)
5 2017-18 Total M&O Collections @ Lesser M&O Rate (includes local share of IFA lease-purchase and TIF payment)	\$164,041,750	\$167,624,660	(\$3,582,910)
6 Total Cost of Tier I	\$195,461,933	\$195,461,933	\$0
7 Local Share of Tier I (Local Fund Assignment or 'LFA')	\$139,633,616	\$142,683,417	(\$3,049,801)
8 ASF + High School Allotment + NIFA	\$55,828,316	\$52,778,515	\$3,049,801
<b>State Funding Calculations</b>			
9 State Share of Tier I (Greater of Line 6 - Line 7 or Line 8)	\$55,828,316	\$52,778,515	\$3,049,801
10 Tier II Level I Allotment ("Golden" Penny Allotment)	\$9,560,735	\$5,410,534	\$4,150,201
11 Tier II Level II Allotment ("Copper" Penny Allotment)	\$0	\$0	\$0
12 State Share of IFA Lease-Purchase	\$0	\$0	\$0
13 Additional State Aid for Tax Reduction (ASATR) - N/A	\$0	\$0	\$0
14 Cost of Recapture Using Line 5 Collections	\$0	\$0	\$0
<b>Additional State Aid for Homestead Exemption (ASAHE)</b>			
15 Local Revenue Net of Recapture (Line 5 - Line 14)	\$164,041,750	\$167,624,660	(\$3,582,910)
16 State Aid (Line 9 + Line 10 + Line 11 + Line 12 + Line 13)	\$65,389,051	\$58,189,049	\$7,200,002
17 State and Local Revenue Net of Recapture (Line 15 + Line 16)	\$229,430,801	\$225,813,709	\$3,617,092
<b>18 ASAHE (M&amp;O Hold Harmless) (Line 17 @ \$15K - Line 17 @ \$25K)</b>		<b>\$0</b>	

**2017-18 I&S Hold Harmless Calculations:**

Data Elements	
1 2016 Property Value With \$25K Homestead Exemption (T10)	\$13,963,361,639
2 2016 Property Value With \$15K Homestead Exemption (T9)	\$14,268,341,718
3 Debt Service on Eligible Bonds (as of 9/1/2015)	\$59,870,921
<b>Local Revenue Lost Resulting From Additional \$10K Exemption</b>	
4 IFA State Aid @ \$25,000	\$0
5 EDA State Aid @ \$25,000	\$0
6 Local Revenue Required Net of IFA and EDA (Line 3 - Line 4 - Line 5)	\$59,870,921
7 Percentage Value Lost Due to Additional \$10K Homestead Exemption (1 - (Line 1 / Line 2))	2.1375%
8 Debt Service Revenue Lost Due to Additional \$10K Homestead Exemption (Line 6 x Line 7)	\$1,279,717
<b>State Aid Gain From Homestead Exemption Increase</b>	
9 IFA State Aid @ \$15,000	\$0
10 EDA State Aid @ \$15,000	\$0
11 Gain in State Aid (Line 4 + Line 5) - (Line 9 + Line 10)	\$0
<b>Calculation of Hold Harmless Amount</b>	
12 Unadjusted I&S Hold Harmless (Line 8 - Line 11, but not less than zero)	\$1,279,717
13 I&S Tax Collections	\$75,718,180
14 Net Local Revenue Requirement (Line 6 - Line 12)	\$58,591,204
<b>15 Adjusted I&amp;S Hold Harmless (Line 12 unless Line 13 is less than Line 14; then Line 12 x (Line 13 / Line 14))</b>	<b>\$1,279,717</b>

## **SUPPLEMENTAL INFORMATION**



**DENTON ISD  
PRELIMINARY PER-PUPIL ALLOCATION  
BASED ON ENROLLMENT As Of 10/3/16  
2017-2018**

School	2016-2107 Budgeted Enrollment	2016-2017 10/3/16 Enrollment	2016-2017 Inc (Dec) Enrollment	2017-2018 Projected Enrollment	2017-2018 Inc (Decr.) Enrollment	2017-2018 Per Pupil Amount	2017-2018 Budget	90% 2017-2018 Budget	Total Amount to Budget	Educational Leave Days	Rate Per Day	Educational Leave
<b>Elementary</b>												
Houston	605.00	592.00	(13.00)	615.00	23.00	92.00	56,580.00	50,922.00	50,922.00	31	95.00	2,945
Lee	556.50	567.50	11.00	598.50	31.00	92.00	55,062.00	49,556.00	49,556.00	30	95.00	2,850
Hodge	673.00	663.00	(10.00)	659.00	(14.00)	92.00	60,628.00	54,565.00	54,565.00	33	95.00	3,135
McNair	571.00	579.00	8.00	566.00	(13.00)	92.00	52,072.00	46,865.00	46,865.00	28	95.00	2,660
N Rayzor	653.00	638.50	(14.50)	630.50	(8.00)	92.00	58,006.00	52,205.00	52,205.00	32	95.00	3,040
Rivera	623.50	598.50	(25.00)	628.50	30.00	92.00	57,822.00	52,040.00	52,040.00	31	95.00	2,945
Wilson	597.00	566.00	(31.00)	553.00	(13.00)	92.00	50,876.00	45,788.00	45,788.00	28	95.00	2,660
Ginnings	621.00	602.00	(19.00)	598.00	(4.00)	92.00	55,016.00	49,514.00	49,514.00	30	95.00	2,850
Borman	454.50	447.00	(7.50)	472.00	25.00	92.00	43,424.00	39,082.00	39,082.00	24	95.00	2,280
Evers Park	608.00	578.00	(30.00)	582.00	4.00	92.00	53,544.00	48,190.00	48,190.00	29	95.00	2,755
WS Ryan	567.50	613.00	45.50	639.00	26.00	92.00	58,788.00	52,909.00	52,909.00	32	95.00	3,040
EP Rayzor	400.00	420.00	20.00	383.00	(17.00)	92.00	40,000.00	36,000.00	36,000.00	19	95.00	1,805
Pecan Creek	663.00	688.00	25.00	686.00	(2.00)	92.00	63,112.00	56,801.00	56,801.00	34	95.00	3,230
Providence	391.00	405.00	14.00	405.00	0.00	92.00	40,000.00	36,000.00	36,000.00	20	95.00	1,900
Hawk	670.00	697.00	27.00	653.00	(44.00)	92.00	60,076.00	54,068.00	54,068.00	33	95.00	3,135
Savannah	671.00	705.50	34.50	721.50	16.00	92.00	66,378.00	59,740.00	59,740.00	36	95.00	3,420
Paloma Creek	478.00	489.00	11.00	591.00	102.00	92.00	54,372.00	48,935.00	48,935.00	30	95.00	2,850
Nelson	599.00	631.00	32.00	643.00	12.00	92.00	59,156.00	53,240.00	53,240.00	32	95.00	3,040
Blanton	486.00	488.00	2.00	469.00	(19.00)	92.00	43,148.00	38,833.00	38,833.00	23	95.00	2,185
Stephens	513.00	437.50	(75.50)	435.50	(2.00)	92.00	40,066.00	36,059.00	36,059.00	22	95.00	2,090
Cross Oaks	627.00	660.00	33.00	683.00	23.00	92.00	62,836.00	56,552.00	56,552.00	34	95.00	3,230
Adkins	350.00	365.00	15.00	355.00	(5.00)	92.00	40,000.00	36,000.00	36,000.00	18	95.00	1,710
Bell	605.00	660.00	55.00	737.00	(10.00)	92.00	67,804.00	61,024.00	61,024.00	37	95.00	3,515
<b>Total</b>	<b>12,983.00</b>	<b>13,090.50</b>	<b>107.50</b>	<b>13,303.50</b>	<b>213.00</b>	<b>92.00</b>	<b>1,238,766.00</b>	<b>1,114,888.00</b>	<b>1,114,888.00</b>	<b>666</b>	<b>95.00</b>	<b>63,270</b>
<b>Middle Schools</b>												
Crownover	982.00	948.00	(34.00)	925.00	(23.00)	82.00	75,850.00	68,265.00	68,265.00	46	95.00	4,370
Strickland	889.00	866.00	(23.00)	865.00	(1.00)	82.00	70,930.00	63,837.00	63,837.00	43	95.00	4,085
Calhoun	735.00	715.00	(20.00)	715.00	0.00	82.00	58,630.00	52,767.00	52,767.00	36	95.00	3,420
McMath	784.00	755.00	(29.00)	856.00	101.00	82.00	70,192.00	63,173.00	63,173.00	43	95.00	4,085
Navo	1,238.00	1,377.00	139.00	963.00	(414.00)	82.00	78,966.00	71,069.00	71,069.00	48	95.00	4,560
Harpool	896.00	980.00	84.00	984.00	4.00	82.00	80,688.00	72,619.00	72,619.00	49	95.00	4,655
Myers	903.00	897.00	(6.00)	754.00	(143.00)	82.00	61,828.00	55,645.00	55,645.00	38	95.00	3,610
Rodriguez	6,427.00	6,538.00	111.00	6,662.00	124.00	82.00	49,200.00	44,280.00	44,280.00	30	95.00	2,850
<b>Total</b>	<b>12,983.00</b>	<b>13,090.50</b>	<b>107.50</b>	<b>13,303.50</b>	<b>213.00</b>	<b>92.00</b>	<b>1,238,766.00</b>	<b>1,114,888.00</b>	<b>1,114,888.00</b>	<b>666</b>	<b>95.00</b>	<b>63,270</b>
<b>High Schools</b>												
Ryan	2,074.00	2,079.00	5.00	2,025.00	(54.00)	152.00	307,800.00	277,020.00	277,020.00	101	95.00	9,595
Denton	2,031.00	2,073.00	42.00	2,060.00	(13.00)	152.00	313,120.00	281,808.00	281,808.00	103	95.00	9,785
Guyer	2,465.00	2,558.00	93.00	2,631.00	73.00	152.00	399,912.00	359,921.00	359,921.00	132	95.00	12,540
Braswell	1,146.00	1,225.00	79.00	1,680.00	455.00	152.00	255,360.00	229,824.00	229,824.00	84	95.00	7,980
<b>Total</b>	<b>7,716.00</b>	<b>7,935.00</b>	<b>219.00</b>	<b>8,396.00</b>	<b>461.00</b>	<b>152.00</b>	<b>1,276,192.00</b>	<b>1,148,573.00</b>	<b>1,148,573.00</b>	<b>420</b>	<b>95.00</b>	<b>39,900</b>
Ann Windle SYC	77.50	69.50	(8.00)	70.50	1.00	92.00	40,000.00	36,000.00	36,000.00	4	95.00	380
PoPo & Lupe SYC	181.50	167.00	(14.50)	169.00	2.00	92.00	40,000.00	36,000.00	36,000.00	8	95.00	760
Lester Davis School	41.00	45.00	4.00	45.00	0.00	92.00	40,000.00	36,000.00	36,000.00	10	95.00	950
JJAEP	4.00	1.00	(3.00)	1.00	0.00	92.00	40,000.00	36,000.00	36,000.00	10	95.00	950
Fred Moore High School	52.00	61.00	9.00	61.00	0.00	92.00	40,000.00	36,000.00	36,000.00	10	95.00	950
Joe Dale Sparks	50.00	42.00	(8.00)	42.00	0.00	92.00	40,000.00	36,000.00	36,000.00	5	95.00	475
<b>District Total</b>	<b>27,532.00</b>	<b>27,949.00</b>	<b>417.00</b>	<b>28,750.00</b>	<b>801.00</b>	<b>92.00</b>	<b>3,141,242.00</b>	<b>2,827,116.00</b>	<b>2,827,116.00</b>	<b>1,456</b>	<b>95.00</b>	<b>138,320</b>

Projected Increase	Budget Increase
213	19,596
124	10,168
461	70,072
3	276
801	100,112

2016-2017 10/3/16	2017-2018 Projected	Change	%
13,091	13,304	213	1.63%
6,538	6,662	124	1.90%
7,935	8,396	461	5.81%
386	389	3	0.78%
27,949	28,750	801	2.87%

**Note 1:** Elementary campus allocations are based on the greater of the 2017-2018 projected enrollment multiplied by the per pupil allotment or \$40,000.  
**Note 2:** The Business Office will enter the budget for the Educational Leave Days.

**Denton ISD**  
**Schedule of Projected Revenue - \$1.06 \$1.7B \$0.48**  
**2017-2018**

	<b>M &amp; O</b>	<b>Debt Service</b>
Based on a growth in values of	13.32%	13.32%
or a growth in values of	1,700,000,000	1,700,000,000
Prior Year Certified and Under Protest Values	12,758,213,322	12,758,213,322
Certified and Under Protest Values	14,458,213,322	14,458,213,322
Freeze Ceiling	20,944,099	20,944,099
% Increase in Projected Enrollment	2.951%	
2017-2018 Projected ADA	27,600.0000	
2016-2017 Refined ADA	26,808.7500	
2016-2017 High School ADA	7,588.800	
2016-2017 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 2017-2018	Debt Service Budget 2017-2018
<b>LOCAL FUNDING</b>			
Current Taxes			68,705,430
Current Taxes - Freeze Amount			6,462,750
	<b>0</b>	<b>0</b>	<b>75,168,180</b>
Current Taxes - \$ 1.00 - Compressed Rate	156,600,376	156,600,376	
Current Taxes - \$ .06 - above Compressed Rate	9,396,023	9,396,023	
	165,996,399	165,996,399	0
Delinquent Taxes	1,200,000	1,200,000	550,000
	<b>167,196,399</b>	<b>167,196,399</b>	<b>75,718,180</b>
Penalties & Interest		700,000	275,000
Rendition		57,750	
<b>Total Taxes</b>	<b>167,196,399</b>	<b>167,954,149</b>	<b>75,993,180</b>
Vehicle Inventory Tax		62,000	
Tuition - CATE		200,000	
Tuition - Community Education		5,000	
Tuition - Extended Day		1,930,000	
Tuition - VG Child Development Center		410,000	
Tuition - Pre-K Academy		85,000	
Summer School - High School		40,000	
Parking Fees - RHS		8,000	
Parking Fees - DHS		4,000	
Parking Fees - GHS		13,000	
Parking Fees - BHS		2,500	
Saturday School/Credit Restoration		7,500	
Facility Use Fees		45,000	
Other Revenue		50,000	
Fine Arts - Instrument Usage Fees		60,000	
Royalty		25,000	
Interest Earnings		400,000	200,000
Athletic Revenue		509,900	
<b>Total Other Revenue</b>	<b>0</b>	<b>3,856,900</b>	<b>200,000</b>
<b>Total Local Revenue</b>	<b>167,196,399</b>	<b>171,811,049</b>	<b>76,193,180</b>
<b>STATE FUNDING</b>			
State Revenues from TEA			
Tier I State Aid	55,828,316	55,828,316	
Tier II, State Aide for "Golden" Level (\$77.53 to \$99.41)	14,341,103	14,341,103	
Tier II, State Aid for \$31.95 Level		0	
Total Tier II	14,341,103	14,341,103	0
Additional State Aid for Tax Reduction	0	0	
Staff Allotment (\$500-Full Time & \$250-Part Time)	657,000	657,000	

**Denton ISD**  
**Schedule of Projected Revenue - \$1.06 \$1.7B \$0.48**  
**2017-2018**

Description	Total State Local M & O Revenue	Proposed Budget 2017-2018	Debt Service Budget 2017-2018
		<b>M &amp; O</b>	<b>Debt Service</b>
Based on a growth in values of		13.32%	13.32%
or a growth in values of		1,700,000,000	1,700,000,000
Prior Year Certified and Under Protest Values	12,758,213,322		12,758,213,322
Certified and Under Protest Values	14,458,213,322		14,458,213,322
Freeze Ceiling	20,944,099		20,944,099
% Increase in Projected Enrollment		2.951%	
2017-2018 Projected ADA		27,600.0000	
2016-2017 Refined ADA		26,808.7500	
2016-2017 High School ADA		7,588.800	
2016-2017 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>Texas School for the Deaf Charge</b>	(18,172)	(18,172)	
<b>Hold Harmless for Homestead Exemption</b>		0	1,279,717
<b>Total Foundation School Program - All Funds</b>	<b>70,808,247</b>	<b>70,808,247</b>	<b>1,279,717</b>
<b>Less: Available School Fund</b>	(5,362,108)	(5,362,108)	
<b>Foundation School Fund</b>	<b>65,446,139</b>	<b>65,446,139</b>	<b>1,279,717</b>
Per Capita Apportionment - Available School Fund	5,362,108	5,362,108	
<b>Total State Aid - General Fund</b>	<b>70,808,247</b>	<b>70,808,247</b>	<b>1,279,717</b>
TRS On-Behalf		9,500,000	
<b>Total State Funds</b>	<b>70,808,247</b>	<b>80,308,247</b>	<b>1,279,717</b>
<b>FEDERAL FUNDING</b>			
Indirect Costs		100,000	
Indirect Costs - Child Nutrition		500,000	
SHARS Program		3,500,000	
ROTC		190,000	
<b>Total Federal Funds</b>	<b>0</b>	<b>4,290,000</b>	<b>0</b>
<b>Total Projected 2017-2018 Revenue</b>	<b>238,004,646</b>	<b>256,409,296</b>	<b>77,472,897</b>

# Budget Worksheets to follow



**Denton ISD  
Summary of Budget Changes  
2017-2018**

Request #	Recommended Amount	Description
<b>PERSONNEL</b>		
<b><u>16-17 Fiscal Year Changes - Personnel</u></b>		
R-39	1,327,625.00	Elementary School Growth Units
R-39	92,625.00	Middle School Growth Units
R-39	216,125.00	High School Growth Units
R-39	25,600.00	Strickland Middle School - Orchestra Teacher - move from part-time to full-time
R-38	137,500.00	Executive Director of Curriculum & Instruction
R-38	(118,133.00)	Director of Secondary Curriculum
R-38	50,195.20	Administrative Assistant to Executive Director of Curriculum & Instruction
R-38	(37,573.00)	Secretary to Director of Secondary Curriculum
R-38	70,000.00	District Web Manager
R-38	(45,597.80)	Coordinator of Federal & State Programs - Adjust level and FTE
R-38	(101,739.00)	Director of PreK/504
<b><u>1,616,627.40</u></b>		<b>Total 16-17 Fiscal Year Changes - Personnel</b>
<b><u>Elementary</u></b>		
R-3-1	61,750.00	Houston - 1 FTE
R-3-1	61,750.00	Lee - 1 FTE
R-3-1	61,750.00	Newton Rayzor - 1 FTE
R-3-1	123,500.00	Ginnings - 2 FTEs
R-3-1	61,750.00	Borman - 1 FTE
R-3-1	(61,750.00)	Evers Park - (1) FTE
R-3-1	123,500.00	WS Ryan - 2 FTEs
R-3-1	61,750.00	Pecan Creek - 1 FTE
R-3-1	61,750.00	Providence - 1 FTE
R-3-1	61,750.00	Savannah - 1 FTE
R-3-1	247,000.00	Paloma Creek - 4 FTEs
R-3-1	61,750.00	Nelson - 1 FTE
R-3-1	(61,750.00)	Blanton - (1) FTE
R-3-1	61,750.00	Cross Oaks - 1 FTE
R-3-1	185,250.00	Bell - 3 FTEs
R-8-5	30,000.00	McNair Elementary- ESL Support Teacher - .5 FTE
R-6-1a	61,750.00	Pecan Creek - Expo - 1 FTE
R-6-1b	30,875.00	EP Rayzor - Expo - .5 FTE
R-41-1	185,250.00	PreK Aides - 6 FTEs
R-55-5	(15,437.50)	Evers - Reduce Special Education Aide for enrollment - .5 FTE
R-55-6	(15,437.50)	Hawk - Reduce Special Education Aide for enrollment - .5 FTE
R-55-7	(15,437.50)	Hodge - Reduce Special Education Aide for enrollment - .5 FTE
R-55-8	(15,437.50)	Wilson - Reduce Special Education Aide for enrollment - .5 FTE
R-55-10	(61,750.00)	Rivera - Reduce Life Skills Teacher for enrollment - 1 FTE
R-55-12	(61,750.00)	Rivera - Reduce Life Skills Aide for enrollment - 2 FTEs
R-55-14	(61,750.00)	Newton Rayzor - Reduce SAC Teacher for enrollment - 1 FTE
R-55-16	(61,750.00)	Savannah - Reduce SAC Aide for enrollment - 2 FTEs
<b><u>1,110,625.00</u></b>		<b>Total Elementary</b>
<b><u>Middle School</u></b>		
Detail Page	3,872,500.00	Rodriguez Middle School
<b><u>3,872,500.00</u></b>		<b>Total Rodriguez Middle School</b>
R-3-2	185,250.00	Middle School Teacher Growth Units - 3 FTEs
R-3-2	(1,111,500.00)	NMS - (18) FTEs
R-3-2	(185,250.00)	CMS - (3) FTEs
R-3-2	(185,250.00)	RCMS - (3) FTEs
R-3-2	(185,250.00)	SMS - (3) FTEs
R-3-2	(247,000.00)	BMMS - (4) FTEs
R-26-1	(70,000.00)	NMS - Reduce Counselor FTE for enrollment
R-26-2	(90,250.00)	NMS - Reduce Assistant Principal FTE for enrollment
R-26-3	30,875.00	BMMS - Spanish Teacher - .5 FTE
R-55-2	(123,500.00)	NMS - Reduce Special Education Teacher for enrollment - 2 FTEs
R-55-3	(61,750.00)	MMS - Reduce Special Education Teacher for enrollment - 1 FTE
<b><u>1,828,875.00</u></b>		<b>Total Middle School</b>
<b><u>High School</u></b>		
R-3-3	(555,750.00)	RHS - (9) FTEs
R-3-3	(247,000.00)	DHS - (4) FTEs
R-3-3	61,750.00	GHS - 1 FTE
R-3-3	1,358,500.00	BHS - 22 FTEs
R-3-4	70,000.00	BHS - High School Counselor - 1 FTE Growth Unit
R-3-5	90,250.00	BHS - High School Assistant Principal - 1 FTE Growth Unit
R-28-1	70,000.00	BHS - CTE Career Counselor - 1 FTE

**Denton ISD  
Summary of Budget Changes  
2017-2018**

Request #	Recommended Amount	Description
R-4-1	63,000.00	BHS - Special Education Teacher - 1 FTE
R-3-6	70,000.00	ATC - Administrative Associate - 1 FTE Growth Unit
	<b>980,750.00</b>	<b>Total High School</b>
	<b>2,809,625.00</b>	<b>Total Secondary Personnel</b>
		<b>District-wide Personnel</b>
R-4-2	70,000.00	Special Education - LSSP - 1 FTE
R-4-3	35,000.00	Special Education - Occupational Therapist - .5 FTE
R-42-2	(115,159.41)	Wilson Elementary Retiring Custodians
	<b>(10,159.41)</b>	<b>Total District-wide Positions</b>
	<b>5,526,717.99</b>	<b>Total New Positions</b>
		<b>Other Personnel</b>
		<b>16-17 Other Personnel</b>
R-38	18,000.00	Human Resources - Substitute Supervisor - Reclassify Para to Exempt
R-38	11,427.90	Testing Coordinator - Change from 202 to 230 Contract Days
	<b>29,427.90</b>	<b>Total 16-17 Other Personnel</b>
		<b>17-18 Other Personnel</b>
R-40-1	5,426,677.00	2017-2018 Salary Compensation Plan
R-49-1	512,000.00	2017-2018 Increase in Benefits due to Compensation Plan
R-36-1	200,000.00	Increase in Workers Compensation Utilization
R-21-1	29,000.00	Campus Web Managers - Elementary Campuses - Stipends
R-18-1	70,000.00	RMS - Substitute Cost
R-27-1	120,850.00	RMS - Stipends
R-33-1	20,000.00	SRO Officer - City of Corinth
R-56-1	206,125.00	High School Allotment
	<b>6,584,652.00</b>	<b>Total 17-18 Other Personnel</b>
		<b>Self-funded Programs</b>
R-48-1	20,000.00	Summer School - Tuition Based Program
R-50-1	60,000.00	Extended School Day - Fee Based Program
R-51-1	10,000.00	Gallian Child Development Center - Fee Based Program
	<b>90,000.00</b>	<b>Total Self-funded Programs</b>
	<b>6,704,079.90</b>	<b>Total Other Personnel</b>
	<b>12,230,797.89</b>	<b>Total Personnel</b>
		<b>NON-PERSONNEL</b>
		<b>16-17 Fiscal Year Changes - Non-Personnel</b>
R-17-1	47,000.00	Communications - K-12 Insight
R-35-1	68,400.00	Regional Day School for the Deaf
	<b>115,400.00</b>	
		<b>17-18 Fiscal Year Changes - Non-Personnel</b>
		<b>Rodriguez Middle School</b>
R-1-1	746,855.00	Operations - Utilities
R-1-2	187,952.49	Operations - Custodial - Add RMS
R-1-3	45,400.00	Operations - Grounds - Add RMS
R-22-1	12,194.00	Athletics - Equipment
R-22-2	600.00	Athletics - Entry Fees
R-22-3	12,000.00	Athletics - Yellow Bus
R-22-4	2,500.00	Athletics - Security for Events
R-22-5	6,800.00	Athletics - Officials
R-22-8	720.00	Athletics - Laundry Supplies
R-7-1	361.00	Curriculum & Instruction - Expo - RMS student travel
R-7-2	361.00	Curriculum & Instruction - Expo - RMS teacher travel
R-7-3	699.44	Curriculum & Instruction - Expo - RMS supplies
R-12-1	20,000.00	Fine Arts - Art, Band, Choir, Orchestra, Theatre
	<b>1,036,442.93</b>	
R-30-1	150,832.00	Increase in Per Pupil - 90%
R-30-2	16,759.20	Increase in Per Pupil - 10%
R-30-3	7,008.95	Increase in Per Pupil - Additional Based on 6% Growth
R-52-1	6,745.00	Increase in Educational Leave Based on student growth
R-1-4	8,128.12	Operations - ThyssenKrupp Elevator - Add BHS and 3% increase
R-42-1	122,050.00	Operations - Custodial - Add Wilson Elementary

**Denton ISD  
Summary of Budget Changes  
2017-2018**

Request #	Recommended Amount	Description
R-8-1	30,000.00	Curriculum & Instruction - Bilingual/ESL - eSTAR ELL/LPAC web based system
R-8-2	3,600.00	Curriculum & Instruction - Phone Interpreters
R-8-7	4,000.00	Curriculum & Instruction - Instructional Materials for BMMS DL Program
R-8-8	10,000.00	Curriculum & Instruction - Instructional Materials for 8 new Bilingual Elementary units
R-53-1	66,000.00	SHARS - Fees related to additional revenue
R-9-5	60,720.00	Technology - Umbrella - Cisco Security Platform
R-9-6	156,000.00	Technology - AMP for Endpoints
R-9-7	44,520.00	Technology - AMP for FirePOWER
R-10-1	8,235.00	Technology - SunGard Maintenance Increase
R-10-2	1,320.00	Technology - AESOP Maintenance Increase
R-10-3	3,031.00	Technology - School Messenger Maintenance Increase
R-10-4	2,000.00	Technology - PEIMS (ESC XI) Maintenance Increase
R-13-1	77,196.03	Administrative Services - Denton County Appraisal District annual fees
R-15-1	20,000.00	Board of Trustees Training
R-23-2	32,000.00	Athletics - BHS - Equipment
R-24-1	1,000.00	Athletics - Office Supplies
R-24-2	1,000.00	Athletics - Outside Printing
R-24-3	4,000.00	Athletics - Administrative Travel outside of District
R-24-4	4,000.00	Athletics - DISD Trainer CPR
R-24-5	4,000.00	Athletics - CPR Training to Certify Coaches
R-57-1	618,375.00	Career and Technology
R-44-1	221,902.00	Property Insurance
R-44-2	19,276.00	Casualty & Liability Insurance
R-46-1	85,000.00	Natorium - Increase in Cost
<b>2,940,541.23</b>		<b>Total Non-Personnel</b>
<b>Self-funded Programs</b>		
R-45-1	35,000.00	Fine Arts Instrument Usage
<b>35,000.00</b>		<b>Total Self-funded Programs</b>
<b>17-18 One Time Adjustments</b>		
R-12-2	60,000.00	Fine Arts Budget Increase
R-14-1	40,000.00	Election Cost - TRE/Bond Elections
R-20-1	600,000.00	RMS Campus Start-up - Local FF&E (600 students/NIFA)
R-20-2	480,000.00	BHS Campus Start-up - Local FF&E (480 students/NIFA)
R-32-1	83,626.42	Technology - Quest Rapid Recover Back Up System
R-54-1	1,000,000.00	Major Maintenance
R-54-2	825,000.00	Computer Replacements - Teachers, Labs
R-54-3	1,500,000.00	Purchase of Buses for Replacement Cycle
R-54-4	230,000.00	Athletics - Replacement Cycle
R-16-1	1,599,270.00	Technology - Chromebooks - Year 3
<b>6,417,896.42</b>		<b>Total 17-18 One Time Adjustments</b>
<b>9,393,437.65</b>		<b>Total Non-Personnel and Other</b>
<b>21,624,235.54</b>		<b>Total Changes</b>

Rollback	Proposed	
<b>1.04 - 1.7B - .50</b>	<b>1.06 - 1.7B - .48</b>	<b>Revenue</b>
226,930,574.00	226,930,574.00	2016-2017 - Adopted Revenue Budget
21,761,849.14	24,893,856.70	2017-2018 - Property Taxes Revenue based on \$1.2B Growth
230,440.00	230,440.00	2017-2018 - Projected Other Local Revenue
912,037.00	5,692,405.00	2017-2018 - Estimated State Funding
515,000.00	515,000.00	2017-2018 - Estimated Federal Funding
<b>(1,852,980.00)</b>	<b>(1,852,980.00)</b>	2017-2018 - Other Revenue (Transfer from W/C and HCT)
<b>248,496,920.14</b>	<b>256,409,295.70</b>	<b>2017-2018 - Total Proposed Revenue Budget</b>
<b>Expenses</b>		
234,912,260.16	234,912,260.16	2016-2017 - Adopted Budget
<b>(127,200.00)</b>	<b>(127,200.00)</b>	2016-2017 - Adjustments - One-Time Expenditures
<b>234,785,060.16</b>	<b>234,785,060.16</b>	<b>2017-2018 Base Budget</b>
12,230,797.89	12,230,797.89	Changes to Payroll Cost
9,393,437.65	9,393,437.65	Changes to Non-Payroll Budgets
<b>21,624,235.54</b>	<b>21,624,235.54</b>	<b>Total Changes</b>
<b>256,409,295.70</b>	<b>256,409,295.70</b>	<b>2017-2018 Proposed Expenditure Budget</b>
<b>(7,912,375.56)</b>		<b>Net Revenue less Expenditures</b>

**Denton ISD  
Basic Middle School Staffing  
Rodriguez Middle School**

Projected Enrollment as of 2/15/17

600

Request #	FTE	PROFESSIONAL	BUDGET
		Principal (1.0 added in 16-17)	
R-2-4	2.00	Assistant Principal	180,500.00
R-2-2	0.50	Counselor (.5 added in 16-17)	35,000.00
R-2-5	1.00	Counselor (Prof Guidance)	70,000.00
R-2-6	1.00	Counselor (Student Assistant)	70,000.00
R-2-1	0.50	Librarian (.5 added in 16-17)	35,000.00
R-2-7	1.00	Nurse	70,000.00
R-2-13	1.00	Instructional Technology Specialist	70,000.00
R-2-15	1.00	Student Resource Officer (SRO)	70,000.00
	8.00		600,500.00
		<b>Special Education</b>	
R-55-1	3.00	Special Education Teachers	185,250.00
R-56-9	1.00	Life Skills Teacher	61,750.00
R-56-13	1.00	SAC Teacher	61,750.00
	5.00		308,750.00
		<b>Bilingual</b>	
R-8-3a	1.00	ESL Reading/English Teacher	61,750.00
	1.00		61,750.00
		<b>State Comp</b>	
R-36-2	1.00	Reading Interventionist	61,750.00
	1.00		61,750.00
R-3-2	40.00	<b>Teachers</b>	2,470,000.00
	40.00		2,470,000.00
	<b>55.00</b>	<b>Total Professional Staff</b>	<b>3,502,750.00</b>
		<b>PARA-PROFESSIONAL</b>	
R-2-3	0.50	Secretary (.5 added in 16-17)	17,500.00
R-2-11	1.00	Receptionist	25,000.00
R-2-10	1.00	Attendance	27,000.00
R-2-12	1.00	Registrar	27,000.00
R-2-14	1.00	Hardware Support Technician	38,000.00
R-2-9	1.00	Library Aide	25,000.00
R-2-8	1.00	ISS Aide	25,000.00
R-55-4	2.00	Special Education Aides	61,750.00
R-56-11	2.00	Life Skills Aides	61,750.00
R-56-15	2.00	SAC Aides	61,750.00
	12.50		369,750.00
	<b>12.50</b>	<b>Total Para-Professional Staff</b>	<b>369,750.00</b>
	<b>67.50</b>	<b>Total Rodriguez Middle School Staff</b>	<b>3,872,500.00</b>