



Denison ISD
2018-19 Adopted Budget

For the Fiscal Year Ending August 31, 2019

Denison Independent School District

Administrative Office
1201 S. Rusk Avenue
Denison, Texas 75020
www.denisonisd.net

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Bob Rhoden, Vice President
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Henry Scott, Ed. D., Superintendent
David Kirkbride, Ed. D., Assistant Superintendent
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Document Prepared By
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Committee

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Stephanie Daniel, Denison Classroom Association President
Randy Reid, Assistant Superintendent for Business Services
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Dr. Henry Scott, Superintendent

Denison Independent School District

Consultants & Advisors

Auditors

Kirk & Richardson, P.C.
7559 John T. White Road
Fort Worth, Texas 76124-0342

Bond Counsel

McCall, Parkhurst & Horton L.L.P.

Financial Advisor

RBC Capital Markets, LLC
200 Crescent Court
Suite 1500
Dallas, Texas 75201

General Counsel

Walsh, Gallegos, Trevino, Russo, & Kyle, P.C.
105 Decker Court #600
Irving, Texas 75062

Depository Bank

Independent Bank
331 West Mains Street
Denison, Texas 75020

Architects

Corgan Associates
401 N. Houston St.
Dallas, Texas 75202

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INTRODUCTORY SECTION

Mission Statement

To ensure quality learning for all students...so that upon graduation, they will be prepared to assume the roles and responsibilities of productive adult citizens in our society.

Vision Statement

The Denison Independent School District will inspire, enable and encourage all students to learn, grow and succeed in a global society.

Goals

- Provide our students with fundamentally sound academic skills.
- Produce students with diversified and challenging academic, career and life skills enabling them to function in multiple roles in their adult lives.
- Support the recruitment, development and retention of qualified staff personnel.
- Partner with the parents and the community to realize our mission of providing a quality education for all students.
- Install a culture of responsibility, support and compassion for all students and employees.
- Have a safe, secure and orderly learning environment in all facilities.
- Maintain fiscal integrity and responsibility within the Denison Independent School District

Budget Document Purpose and Basis for Presentation

We are pleased to present the 2018-19 budget for the Denison Independent School District. The budget has been prepared in accordance with state regulations and local policies covering the required twelve-month period from September 1, 2018 through August 31, 2019.

This budget document serves as the foundation for the District's financial planning and control. Denison Independent School District maintains budgetary controls throughout all of its financial systems in order to ensure compliance with legal provisions embodied in the appropriations approved by the Denison Independent School District Board of Trustees. The annual adopted budget includes the General, Debt Service, and Food Service Funds.

This document as a whole and the year-end Annual Financial Report are the primary vehicles used to present the financial plan and the results of operation of the Denison Independent School District. This document also provides timely and useful information concerning the past, current, and projected financial status of the District in order to facilitate financial decisions that support the educational goals of the District.

The budget document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. This program format requires a governmental unit to publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Budget Document Sections

The District's Budget is organized into four separate sections: *Introductory*, *Financial*, *Organizational* and *Informational*.

The *Introductory Section* provides a complete overview of the entire budget document. The introductory section is the budget in narrative form (Charts, tables and graphs are used to assist the reader in this section).

The *Financial Section* is typically what we consider to be "the budget." This section is organized in a hierarchal order starting with the general fund. Charts, table, and graphs explain significant budget data. Included in this section are schedules for the General Fund, Food Service Fund and Debt Service Fund. Schedules are also provided that focus on key financial trends and the direct impact on the District's fund balance.

The *Organizational Section* describes the Denison ISD – who we are, where we are located, how our organization is structured, how our financial system functions, and what are our significant internal processes. This sections informs the reader on the District's budget policies and development process, long range goals and the budget calendars used to adequately prepare and review the budget document.

The *Informational Section* is the final section of the budget document. This section provides other district-related information.

Budget Process

The State, the TEA, and the District formulate legal requirements for school district budgets, which guide the budget development process. These requirements are stipulated in detail within the subsequent sections of this document. The appropriated budget is prepared by fund function, and major object. The legal level of budgetary control is the function level within a fund. Budgetary adjustments, as needed, are submitted for Board approval. All annual appropriations lapse at fiscal year-end.

Budgets for the General Fund, the National School Lunch Program (a special revenue fund subsequently referred to as Food Service), and the Debt Service Fund must be included in the official District budget (legal or fiscal year basis).

The budget process begins in December each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

During the budget process, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional cost. The site-based decision making teams make recommendations concerning utilization of this allocation.

Budgets for non-campus units are developed by department and program Directors. These budgets are reviewed by the Superintendent and Assistant Superintendent for Business Services.

Payroll budgets are developed based on evaluation of staffing needs at each campus and department, salary schedules, and approved pay rates.

Following this development process, consolidated budgetary information is presented to the budget committee and Board of Trustees.

Budget Priorities

The following priorities have driven the budget process so that the focus remains on the education of our students:

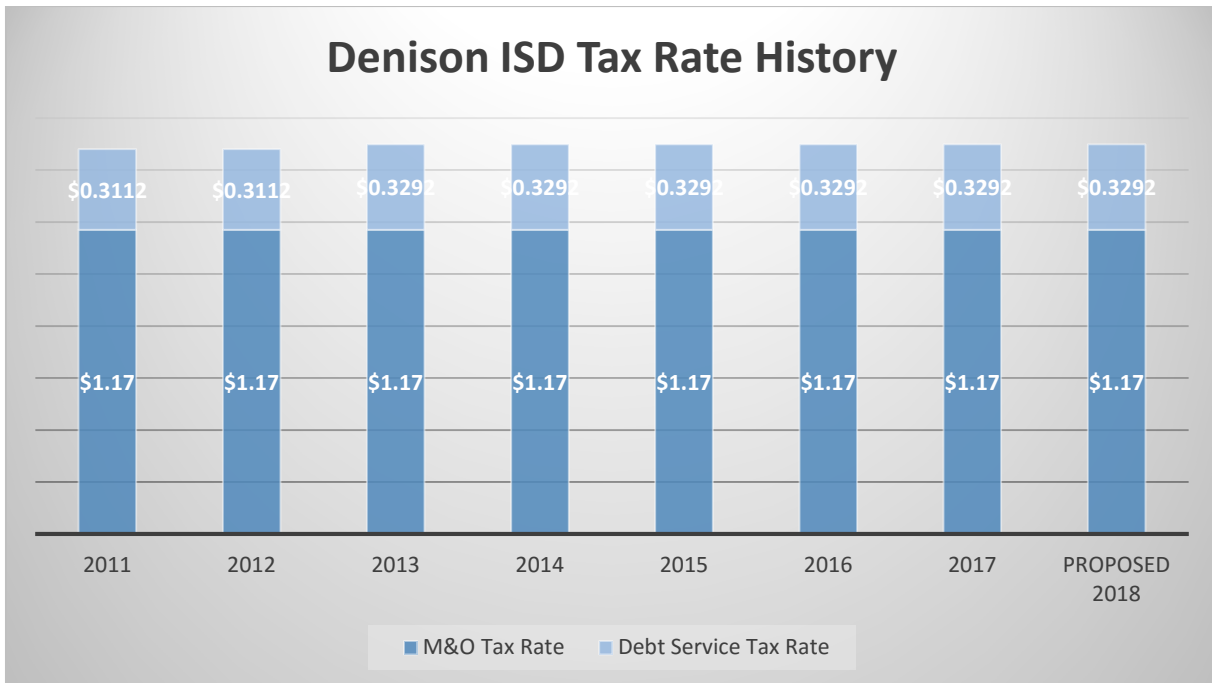
- Utilize Denison ISD staff input
- Explore methods to increase revenues
- Review expenditures for possible reductions
- Provide adequate staff, training, supplies, and facilities in order to meet the goals of Denison ISD and expectations of the community
- Provide competitive compensation and benefits for employees

Budget Development Key Issues

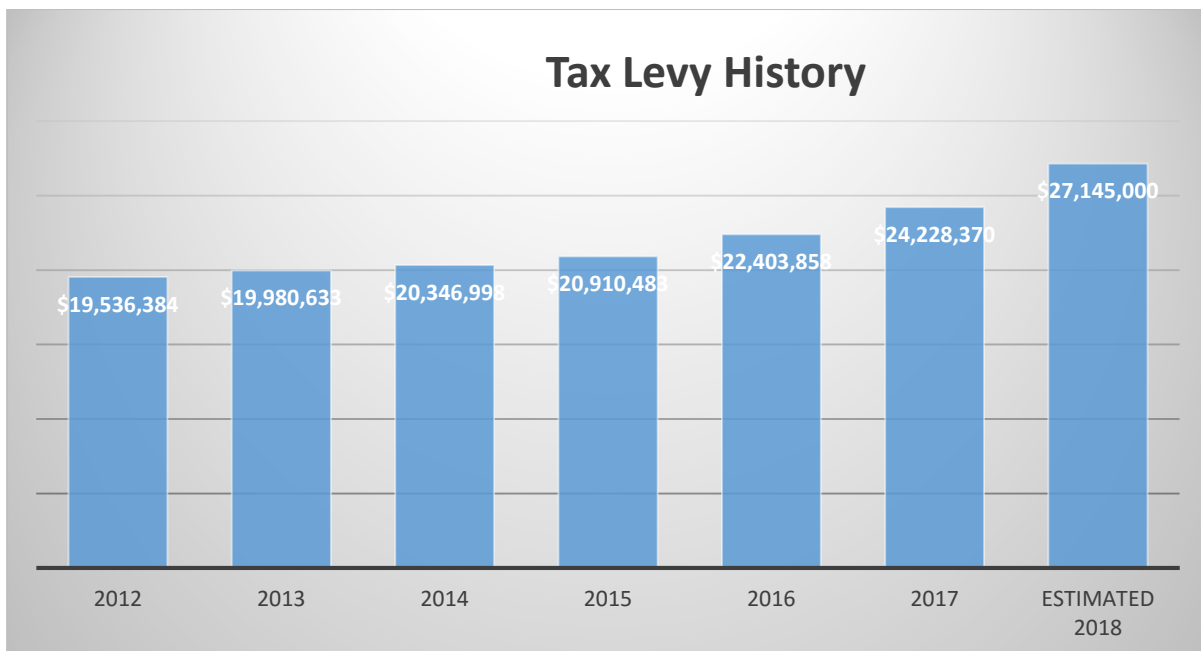
Several Key issues were considered in the budget development process. These issues include property taxes, state funding, staffing needs, employee benefits, employee compensation, program requirements, facility repairs, inflationary operation cost increases, and allocation of resources.

Budget Highlights – Property Taxes

Property tax revenue is reported in the General Fund and Debt Service Fund. The total proposed tax rate of 2018-19 is 1.4992 per \$100 of valuation. The current operating tax rate is \$1.17 and the debt service rate is \$0.3292.



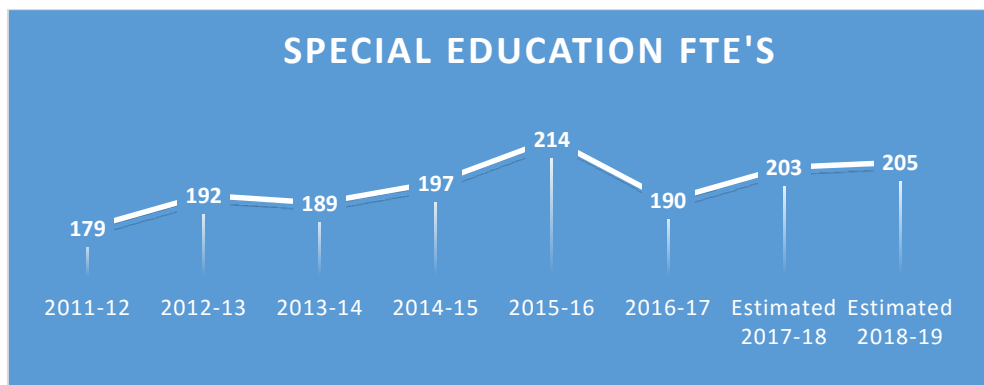
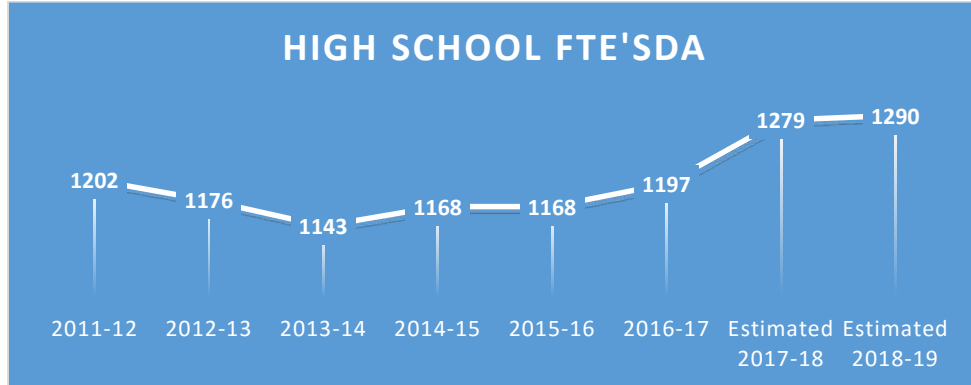
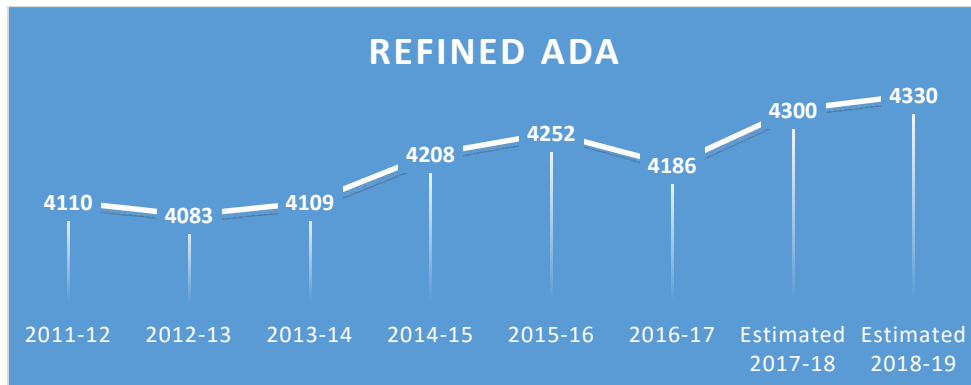
The estimated total tax levy for 2018-19 is \$27,145,000. The estimated tax levy is a 12% increase from the previous year tax levy.



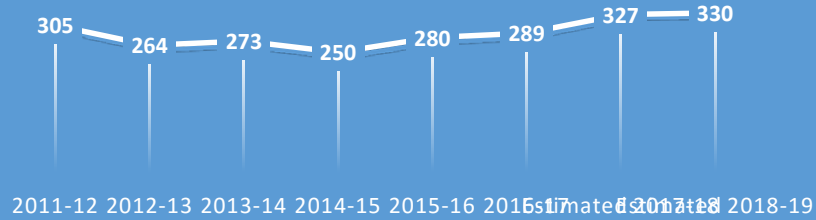
Budget Highlights – State Funding

State funding is a vital part of the revenue for Denison ISD. The Texas Foundation School Program funding constitutes a majority of the funding received by Denison ISD and most of this funding is reported in the General Fund. The Debt Service Fund, state grants, and some federal grants receive a small portion total state funding allocation.

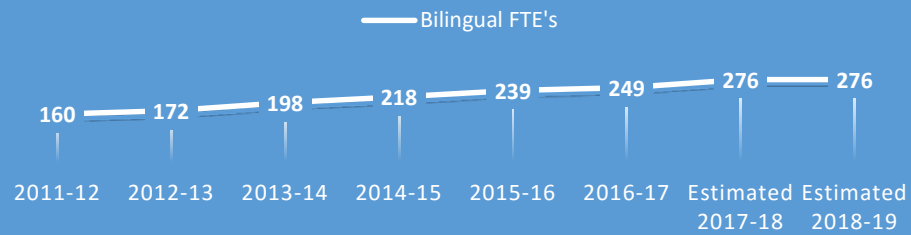
General Fund state funding is calculated by using several factors. Those factors include refined average daily attendance, special education full time equivalents, career & technology full time equivalents, free and reduced lunch claims, certified property values, and other items pertaining to the district. State funding is estimated for the General fund to decrease by \$40,754.



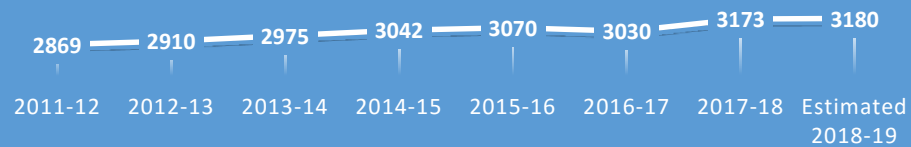
CAREER & TECHNOLOGY FTE'S



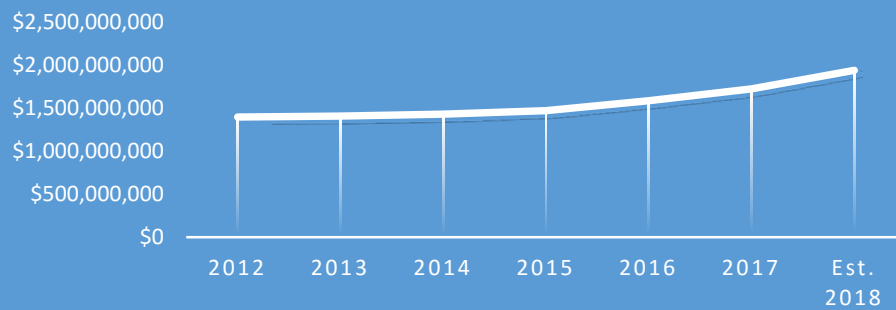
BILINGUAL FTE'S



BEST 6 MONTH AVERAGE OF FREE AND REDUCED CLAIMS



TAX ROLL VALUE



Budget Highlights – Staffing Needs

As enrollment increase, additional staff is essential to provide the necessary education services ranging from teachers to bus drivers. The District expects to see a slight growth in staff with additional student enrollment throughout the District.

It is anticipated that the Full Time Equivalent for teachers will increase to 335, school administrative staff will increase by one, professional support staff will increase by one and all other positions will remain at the current levels.

Denison ISD FTE Staffing History(Fall Snap Shot)			
	2015-16	2016-17	2017-18
Teachers	330	331	332
Central Administrative	15	17	15
School Administrative	12	12	12
Professional Support	47	44	50
Educational Aides	83	81	81
Auxiliary Staff	201	199	190
Total Staff FTE's	688	684	680

Budget Highlights – Employee Benefits

Denison ISD offers the following comprehensive benefits package:

TRS Active Care Health Insurance - The District will continue to contribute \$334 per month for full time employees.

\$5,000 term life insurance policy. – The District pays for this policy for full time employees.

Dental Insurance - May be purchased by employee with payroll deduction.

Vision Insurance - May be purchased by employee with payroll deduction.

Long-term Disability Insurance - May be purchased by employee with payroll deduction.

Flexible Spending Accounts

Additional Term Life Insurance - May be purchased by employee with payroll deduction

403 b Savings Plans – Employee may invest with payroll deduction

Long Term Care - May be purchased by employee with payroll deduction

Budget Highlights – Employee Compensation

Public schools are labor intensive in nature. The largest single component of a school district's operating budget (approximately 80%) is its payroll cost.

Maintaining competent and fairly compensated staff is important to Denison ISD. Recruiting and retaining highly qualified staff for all positions is critical to the overall success and performance of our District. Employee compensation is reviewed in detail each year. This review allows the District to be competitive with other school districts and other industries in the area.

The following changes are incorporated in the 2018-19 proposed budget:

Non-exempt maintenance, custodial, and food service employees will receive a scaled hourly rate increase not less than 2%. The % increase will result in an increase for the General fund budget of \$90,775 and an increase in the Food Service fund budget of \$62,500. The entry level wage for maintenance, custodial and food service will increase from \$10.00 per hour to \$10.50 per hour.

A wage schedule is in place for bus drivers. It consists of 20 steps with an increase of 15 cents for each step. The beginning rate for bus drivers will increase from \$14.00 per hour to \$15.00 per hour. The result of this increase will increase the General Fund budget by \$141,075.

Professional instructional and student support personnel: teachers, librarians, full-time head nurse (RN), diagnosticians and counselors will be based on the enclosed salary schedule. The beginning salary was increased from \$45,000 to \$45,500.

Paraprofessional employees: Secretaries, teacher-aides, and clerks salary pay grades are based on a percentage of the teacher's salary schedule.

Professional instructional personnel (teachers and librarians) with a masters degree will continue to receive a local salary supplement of \$500 per year.

Administrators will receive a 2% increase.

Salary Schedules

DENISON INDEPENDENT SCHOOL DISTRICT 2018-2019 TEACHER SALARY SCHEDULE BACHELOR'S DEGREE

• *The following salary schedule represents a 187-day professional position •*
(full-time classroom teachers, full-time counselors, full-time librarians and full-time head nurse (R.N.))

Years Experience/Step	State Salary	Total Salary-DISD
0	\$28,080	\$45,500
1	\$28,690	\$45,700
2	\$29,290	\$45,900
3	\$29,890	\$46,100
4	\$31,170	\$46,300
5	\$32,440	\$46,500
6	\$33,720	\$46,700
7	\$34,900	\$47,000
8	\$36,020	\$47,300
9	\$37,080	\$47,600
10	\$38,080	\$48,000
11	\$39,020	\$48,400
12	\$39,930	\$48,800
13	\$40,760	\$49,400
14	\$41,560	\$50,150
15	\$42,310	\$50,860
16	\$43,030	\$51,540
17	\$43,700	\$52,180
18	\$44,340	\$52,780
19	\$44,940	\$53,360
20	\$45,510	\$53,900
21	\$45,510	\$54,200
22	\$45,510	\$54,500
23	\$45,510	\$54,900
24	\$45,510	\$55,500
25	\$45,510	\$56,100
26	\$45,510	\$56,700
27	\$45,510	\$57,300
28	\$45,510	\$57,800
29	\$45,510	\$58,300
30	\$45,510	\$58,800

Teachers who were on Career Ladder 2 during 1994-95, in the Denison ISD, add one additional step.

Teachers who were on Career Ladder 3 during 1994-95, in the Denison ISD, add two additional steps.

Librarians receive one additional step on the schedule.

LOCAL STEPS 21 through 30 ARE SUBJECT TO ANNUAL REVIEW.

DENISON INDEPENDENT SCHOOL DISTRICT

**2018-2019 TEACHER SALARY SCHEDULE
MASTER'S DEGREE**

- *The following salary schedule represents a 187-day professional position •*
(full-time classroom teachers and full-time librarians)

Years Experience/Step	State Salary	Total Salary-DISD
<i>0</i>	\$28,080	\$46,000
<i>1</i>	\$28,690	\$46,200
<i>2</i>	\$29,290	\$46,400
<i>3</i>	\$29,890	\$46,600
<i>4</i>	\$31,170	\$46,800
<i>5</i>	\$32,440	\$47,000
<i>6</i>	\$33,720	\$47,200
<i>7</i>	\$34,900	\$47,500
<i>8</i>	\$36,020	\$47,800
<i>9</i>	\$37,080	\$48,100
<i>10</i>	\$38,080	\$48,500
<i>11</i>	\$39,020	\$48,900
<i>12</i>	\$39,930	\$49,300
<i>13</i>	\$40,760	\$49,900
<i>14</i>	\$41,560	\$50,650
<i>15</i>	\$42,310	\$51,360
<i>16</i>	\$43,030	\$52,040
<i>17</i>	\$43,700	\$52,680
<i>18</i>	\$44,340	\$53,280
<i>19</i>	\$44,940	\$53,860
<i>20</i>	\$45,510	\$54,400
<i>21</i>	\$45,510	\$54,700
<i>22</i>	\$45,510	\$55,000
<i>23</i>	\$45,510	\$55,400
<i>24</i>	\$45,510	\$56,000
<i>25</i>	\$45,510	\$56,600
<i>26</i>	\$45,510	\$57,200
<i>27</i>	\$45,510	\$57,800
<i>28</i>	\$45,510	\$58,300
<i>29</i>	\$45,510	\$58,800
<i>30</i>	\$45,510	\$59,300

Teachers who were on Career Ladder 2 during 1994-95, in the Denison ISD, add one additional step.

Teachers who were on Career Ladder 3 during 1994-95, in the Denison ISD, add two additional steps.

Librarians receive one additional step on the schedule.

LOCAL STEPS 21 through 30 ARE SUBJECT TO ANNUAL REVIEW.

Allocation of Financial Resources

Financial resources are distributed to each campus based upon average daily attendance, special population, and program needs. Student needs, such as instructional supplies, come from these budget allocations. Other costs, such as fuel and utilities, are based upon historical trends, special requests, and other relative information.

Introduction Conclusion

It is the intent of the Denison ISD administrative staff to conservatively estimate the resources anticipated under law along with accurate assumptions and values. This financial approach allows the Board to work diligently with the District's administration to maximize limited resources in effort to meet the many needs of our educational system, and there is never enough to satisfy all needs. We do believe that this budget document exhibits a strong effort to satisfy the needs of the students, families, and meet the expectations of our community. It is our goal to provide the best possible education for our students while still being efficient, effective, and transparent with the taxpayer funds of the Denison ISD.

Suggestions for change, which will improve delivery of educational and support services in the Denison ISD, are encouraged and welcomed. Please contact Randy Reid, Assistant Superintendent for Business Services at 903-461-7036, if anyone would like to make a suggestion or comment. Questions about this document are welcomed as well.

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FINANCE SECTION

Financial Section Introduction

This financial section provides fiscal information regarding the various funds of the District. By law, the School Board of Trustees for Denison ISD must approve annual expenditure budgets for the General Fund, Student Nutrition Fund, and Debt Service Fund. These three funds make up the Governmental Funds. All other funds include proprietary funds, fiduciary funds, special revenue funds, and capital project funds.

In this section, a pyramid approach is presented by beginning with a Combined Statement of Revenues and Expenditures for all three Governmental funds together followed by schedules providing financial information for each of the funds. The District's budget is organized into the following fund categories:

General Fund - Used to pay for salaries and benefits of District staff, classroom resources, utilities, maintenance, custodial work, grounds upkeep, transportation, etc. Mainly to pay for the general operations of the District's facilities and staff.

Student Nutrition Fund - Used for the operation of the District's program to provide meals to the District's students. These operations are provided through a management and operations contract with Aramark Food Services.

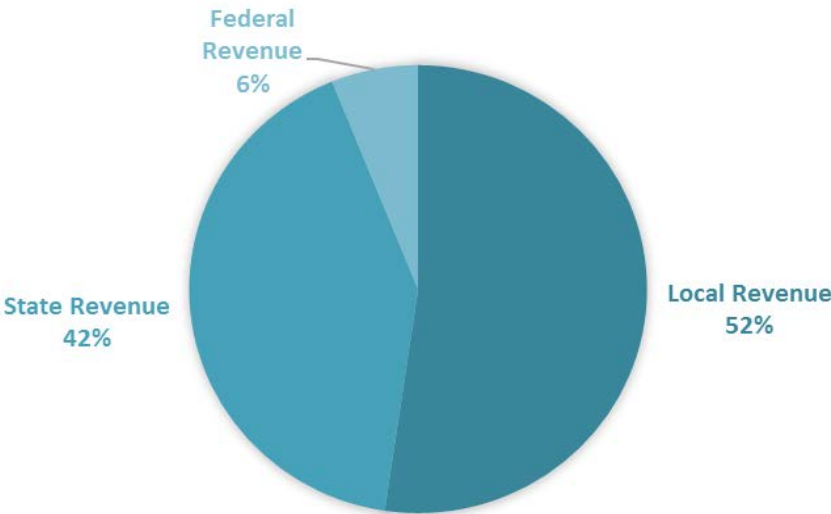
Debt Service Fund - Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and general maintenance projects.

Special Revenue Fund (Grants) – Used to account for the proceeds of specific revenue sources such as federal categorical, state or locally financed programs where unused balances are returned to the grant. These funds are tied to specific programmatic deliverables and expenditure restrictions.

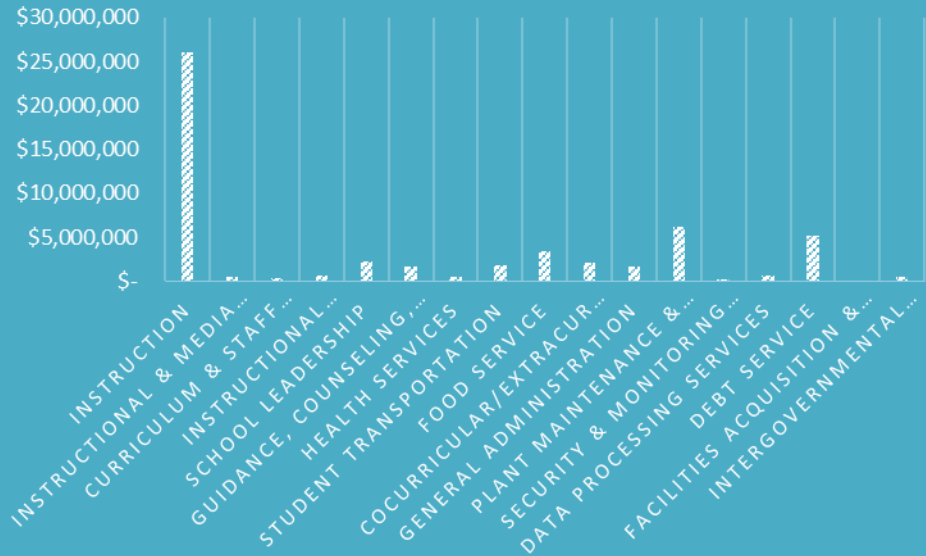
District Combined Budget

2018-19 Proposed Budgets					
		General	Food Service	Debt Service	Total
Revenues					
Local Revenue		\$ 21,275,000	\$ 690,000	\$ 6,708,500	\$ 28,673,500
State Revenue		\$ 22,574,035	\$ 79,000	\$ 100,000	\$ 22,753,035
Federal Revenue		\$ 845,000	\$ 2,518,000		\$ 3,363,000
Total Revenue		\$ 44,694,035	\$ 3,287,000	\$ 6,808,500	\$ 54,789,535
Expenditures					
11 Instruction		\$ 25,966,865			\$ 25,966,865
12 Instructional & Media Resources		\$ 470,650			\$ 470,650
13 Curriculum & Staff Development		\$ 401,825			\$ 401,825
21 Instructional Leadership		\$ 635,235			\$ 635,235
23 School Leadership		\$ 2,204,691			\$ 2,204,691
31 Guidance, Counseling, & Eval.		\$ 1,734,965			\$ 1,734,965
33 Health Services		\$ 439,300			\$ 439,300
34 Student Transportation		\$ 1,882,000			\$ 1,882,000
35 Food Service		\$ -	\$ 3,392,400		\$ 3,392,400
36 Cocurricular/Extracurricular		\$ 2,070,489			\$ 2,070,489
41 General Administration		\$ 1,721,875			\$ 1,721,875
51 Plant Maintenance & Operations		\$ 6,141,250			\$ 6,141,250
52 Security & Monitoring Services		\$ 279,400			\$ 279,400
53 Data Processing Services		\$ 596,915			\$ 596,915
71 Debt Service		\$ -		\$ 5,225,780	\$ 5,225,780
81 Facilities Acquisition & Construction		\$ -			\$ -
99 Intergovernmental Charges		\$ 500,000			\$ 500,000
Total Expenditures		\$ 45,045,460	\$ 3,392,400	\$ 5,225,780	\$ 53,663,640
Excess or (Deficiencies) of Revenue					
Over Expenditures		\$ (351,425)	\$ (105,400)	\$ 1,582,720	\$ 1,125,895
Fund Balance-Beginning Estimated		\$ 15,390,000	\$ 731,000	\$ 145,000	\$ 16,266,000
Fund Balance-Ending-Projected		\$ 15,038,575	\$ 625,600	\$ 1,727,720	\$ 17,391,895

DENISON ISD PROPOSED BUDGET REVENUES



DENISON ISD PROPOSED EXPENDITURE BUDGET

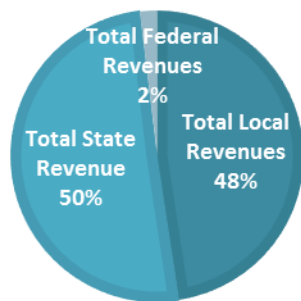


General Fund Budget

Denison Independent School District						
General Fund Revenue						
		Actual 2016-17	Adopted Budget 2017-18	Proposed Budget 2018-19	Increase (Decrease)	% Increase (Decrease)
Local Revenues						
	Current Tax Collections	\$ 17,228,241	\$ 18,300,000	\$ 20,500,000	\$ 2,200,000	12.0%
	Delinquent Tax Collections	\$ 239,177	\$ 250,000	\$ 200,000	\$ (50,000)	-20.0%
	Penalties & Interest	\$ 188,061	\$ 200,000	\$ 150,000	\$ (50,000)	-25.0%
	Athletic Revenue	\$ 152,236	\$ 131,500	\$ 140,000	\$ 8,500	6.5%
	Interest Earnings	\$ 102,391	\$ 80,000	\$ 210,000	\$ 130,000	162.5%
	Other Local Revenue	\$ 175,049	\$ 75,000	\$ 75,000	\$ -	0.0%
	Total Local Revenues	\$ 18,085,155	\$ 19,036,500	\$ 21,275,000	\$ 2,238,500	11.8%
State Revenues						
	Per Capital Apportionment	\$ 1,637,116	\$ 839,008	\$ 1,915,000	\$ 1,075,992	128.2%
	Foundation Sch Prog Revenue	\$ 19,339,540	\$ 19,250,096	\$ 18,319,035	\$ (931,061)	-4.8%
	TRS on Behalf	\$ 1,747,537	\$ 2,156,650	\$ 2,160,000	\$ 3,350	0.2%
	E-Rate	\$ 203,726	\$ 175,000	\$ 180,000	\$ 5,000	
	Total State Revenue	\$ 22,927,919	\$ 22,420,754	\$ 22,574,035	\$ 153,281	0.68%
Federal Revenues						
	Flood Control	\$ 47,790	\$ 65,000	\$ 45,000	\$ (20,000)	-30.8%
	SHARS	\$ 852,715	\$ 785,000	\$ 800,000	\$ 15,000	1.9%
	Total Federal Revenues	\$ 900,505	\$ 850,000	\$ 845,000	\$ (5,000)	-0.6%
	Total Revenues	\$ 41,913,579	\$ 42,307,254	\$ 44,694,035	\$ 2,386,781	5.6%

GENERAL FUND REVENUES

■ Total Local Revenues
 ■ Total State Revenue
 ■ Total Federal Revenues

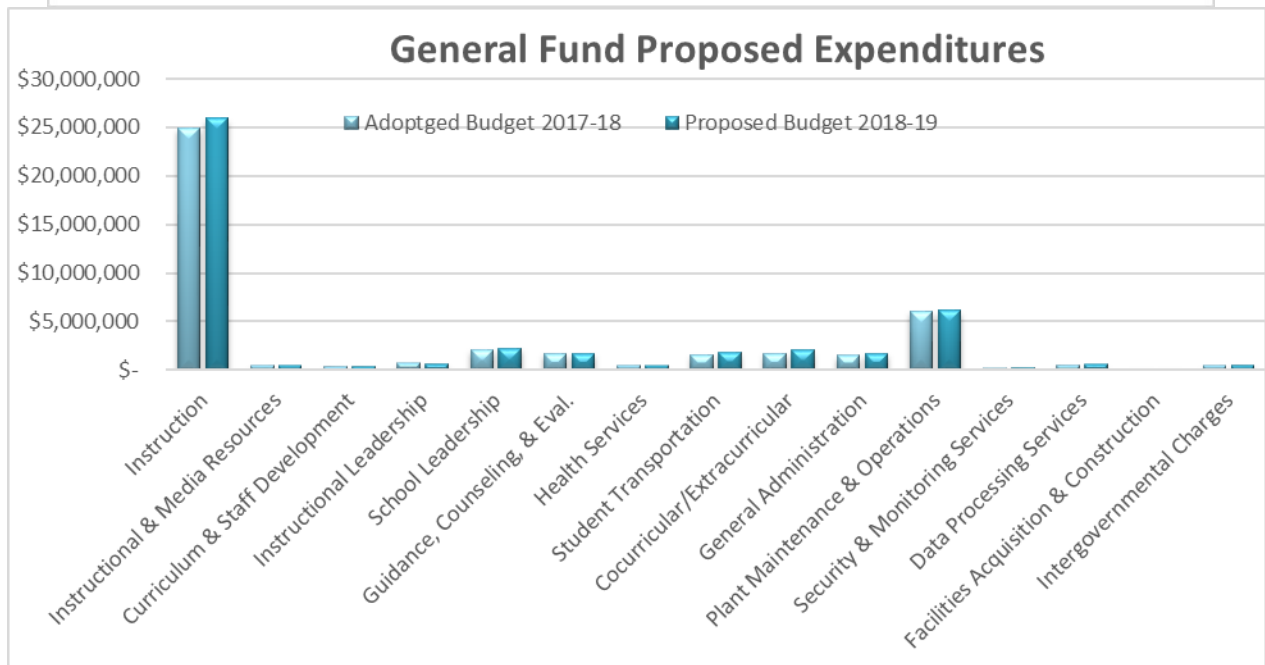
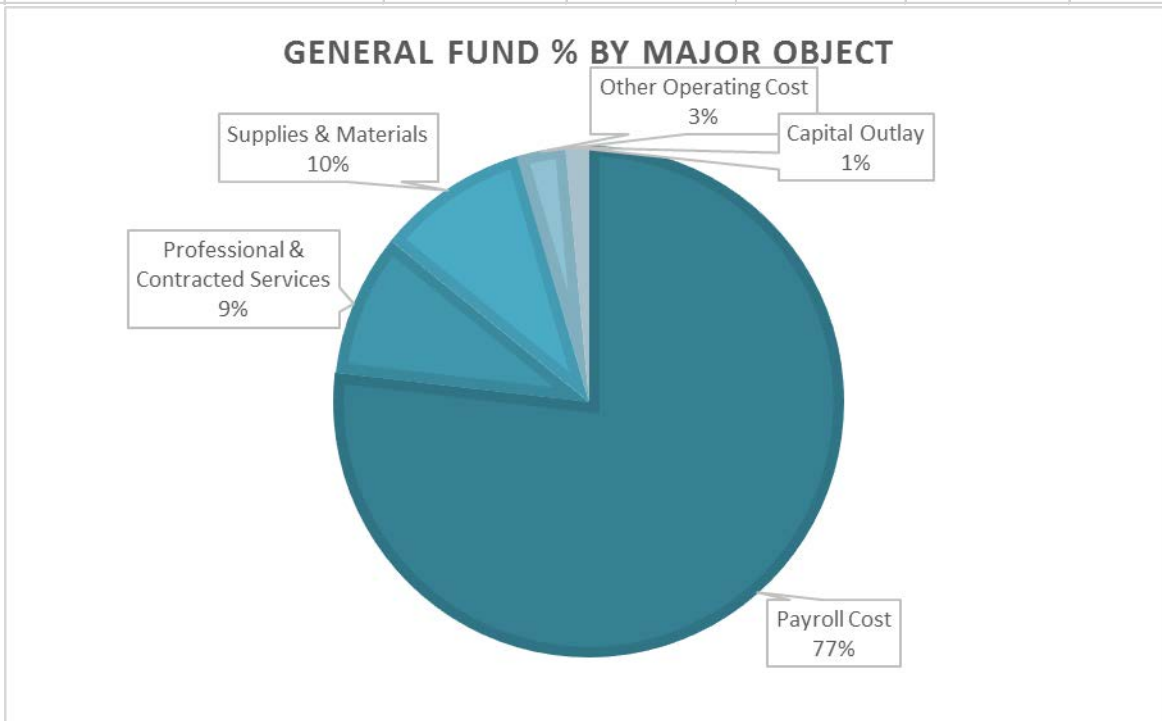


Denison Independent School District						
General Fund						
Expenditure Summary by Major Object within Function						
		Actual 2016-17	Adopted Budget 2017-18	Proposed Budget 2018-19	Increase (Decrease)	% Increase (Decrease)
11 Instruction						
	Payroll Cost	\$ 21,280,160	\$ 21,916,967	\$ 22,861,212	\$ 944,245	4.3%
	Professional & Contracted Servi	\$ 392,485	\$ 357,885	\$ 428,835	\$ 70,950	19.8%
	Supplies & Materials	\$ 1,756,308	\$ 2,369,537	\$ 2,378,552	\$ 9,015	0.4%
	Other Operating Cost	\$ 181,233	\$ 236,275	\$ 229,266	\$ (7,009)	-3.0%
	Capital Outlay	\$ 96,691	\$ 69,000	\$ 69,000	\$ -	0.0%
	Instruction	\$ 23,706,877	\$ 24,949,664	\$ 25,966,865	\$ 1,017,201	4.1%
12 Instructional & Media Resources						
	Payroll Cost	\$ 242,471	\$ 332,400	\$ 339,500	\$ 7,100	2.1%
	Professional & Contracted Servi	\$ 3,348	\$ 21,000	\$ 21,000	\$ -	0.0%
	Supplies & Materials	\$ 86,339	\$ 96,310	\$ 102,550	\$ 6,240	6.5%
	Other Operating Cost	\$ 1,925	\$ 2,600	\$ 2,600	\$ -	0.0%
	Capital Outlay	\$ 47,884	\$ 5,000	\$ 5,000	\$ -	0.0%
	Instructional & Media Resource	\$ 381,967	\$ 457,310	\$ 470,650	\$ 13,340	2.9%
			\$ -	\$ -		
13 Curriculum & Staff Development			\$ -	\$ -		
	Payroll Cost	\$ 241,134	\$ 275,000	\$ 280,325	\$ 5,325	1.9%
	Professional & Contracted Servi	\$ 2,050	\$ 33,500	\$ 33,500	\$ -	0.0%
	Supplies & Materials	\$ 35,303	\$ 42,000	\$ 42,000	\$ -	0.0%
	Other Operating Cost	\$ 26,715	\$ 46,000	\$ 46,000	\$ -	0.0%
	Capital Outlay		\$ -	\$ -	\$ -	0.0%
	Curriculum & Staff Developmen	\$ 305,202	\$ 396,500	\$ 401,825	\$ 5,325	1.3%
21 Instructional Leadership						
	Payroll Cost	\$ 635,960	\$ 684,805	\$ 579,000	\$ (105,805)	-15.5%
	Professional & Contracted Servi	\$ -	\$ -	\$ -	\$ -	0.0%
	Supplies & Materials	\$ 2,682	\$ 16,445	\$ 15,245	\$ (1,200)	-7.3%
	Other Operating Cost	\$ 10,206	\$ 23,169	\$ 19,990	\$ (3,179)	-13.7%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
	Instructional Leadership	\$ 648,848	\$ 724,419	\$ 635,235	\$ (89,184)	-12.3%

23 School Leadership					
Payroll Cost	\$ 1,886,255	\$ 2,054,235	\$ 2,115,000	\$ 60,765	3.0%
Professional & Contracted Servi	\$ 4,949	\$ 8,000	\$ 8,100	\$ 100	1.3%
Supplies & Materials	\$ 69,847	\$ 39,300	\$ 52,841	\$ 13,541	34.5%
Other Operating Cost	\$ 18,270	\$ 45,000	\$ 44,750	\$ (250)	-0.6%
Capital Outlay		\$ -	\$ -	\$ -	0.0%
School Leadership	\$ 1,979,321	\$ 2,146,535	\$ 2,220,691	\$ 74,156	3.5%
31 Guidance, Counseling, & Eval.					
Payroll Cost	\$ 1,460,878	\$ 1,539,125	\$ 1,570,000	\$ 30,875	2.0%
Professional & Contracted Servi	\$ 80,680	\$ 82,210	\$ 88,650	\$ 6,440	7.8%
Supplies & Materials	\$ 43,333	\$ 60,527	\$ 58,320	\$ (2,207)	-3.6%
Other Operating Cost	\$ 14,303	\$ 20,800	\$ 17,995	\$ (2,805)	-13.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Guidance, Counseling, & Eval.	\$ 1,599,194	\$ 1,702,662	\$ 1,734,965	\$ 32,303	1.9%
33 Health Services					
Payroll Cost	\$ 435,349	\$ 425,555	\$ 404,000	\$ (21,555)	-5.1%
Professional & Contracted Servi	\$ 3,639	\$ 3,600	\$ 3,600	\$ -	0.0%
Supplies & Materials	\$ 10,318	\$ 19,100	\$ 30,700	\$ 11,600	60.7%
Other Operating Cost	\$ 1,511	\$ 1,000	\$ 1,000	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Health Services	\$ 450,817	\$ 449,255	\$ 439,300	\$ (9,955)	-2.2%
34 Student Transportation					
Payroll Cost	\$ 987,095	\$ 978,925	\$ 1,120,000	\$ 141,075	14.4%
Professional & Contracted Servi	\$ 137,082	\$ 69,000	\$ 92,500	\$ 23,500	34.1%
Supplies & Materials	\$ 255,509	\$ 238,500	\$ 280,500	\$ 42,000	17.6%
Other Operating Cost	\$ (34,910)	\$ (9,400)	\$ 4,000	\$ 13,400	-142.6%
Capital Outlay	\$ 529,550	\$ 340,000	\$ 385,000	\$ 45,000	13.2%
Student Transportation	\$ 1,874,326	\$ 1,617,025	\$ 1,882,000	\$ 264,975	16.4%
36 Cocurricular/Extracurricular					
Payroll Cost	\$ 760,160	\$ 837,625	\$ 874,500	\$ 36,875	4.4%
Professional & Contracted Servi	\$ 135,253	\$ 131,690	\$ 131,750	\$ 60	0.0%
Supplies & Materials	\$ 279,984	\$ 333,835	\$ 485,660	\$ 151,825	45.5%
Other Operating Cost	\$ 383,569	\$ 409,560	\$ 578,579	\$ 169,019	41.3%
Capital Outlay	\$ 5,984	\$ -	\$ -	\$ -	0.0%
Cocurricular/Extracurricular	\$ 1,564,950	\$ 1,712,710	\$ 2,070,489	\$ 357,779	20.9%

41 General Administration					
Payroll Cost	\$ 1,031,343	\$ 1,113,725	\$ 1,276,075	\$ 162,350	14.6%
Professional & Contracted Services	\$ 104,058	\$ 191,200	\$ 212,500	\$ 21,300	11.1%
Supplies & Materials	\$ 50,888	\$ 73,500	\$ 84,300	\$ 10,800	14.7%
Other Operating Cost	\$ 98,551	\$ 118,000	\$ 149,000	\$ 31,000	26.3%
Capital Outlay		\$ -	\$ -	\$ -	0.0%
General Administration	\$ 1,284,840	\$ 1,496,425	\$ 1,721,875	\$ 225,450	15.1%
51 Plant Maintenance & Operations					
Payroll Cost	\$ 2,473,277	\$ 2,644,225	\$ 2,735,000	\$ 90,775	3.4%
Professional & Contracted Services	\$ 2,199,914	\$ 2,455,500	\$ 2,442,000	\$ (13,500)	-0.5%
Supplies & Materials	\$ 502,513	\$ 563,250	\$ 568,750	\$ 5,500	1.0%
Other Operating Cost	\$ 243,299	\$ 262,500	\$ 285,500	\$ 23,000	8.8%
Capital Outlay	\$ 128,076	\$ 125,000	\$ 110,000	\$ (15,000)	-12.0%
Plant Maintenance & Operations	\$ 5,547,079	\$ 6,050,475	\$ 6,141,250	\$ 90,775	1.5%
52 Security & Monitoring Services					
Payroll Cost	\$ 161,784	\$ 169,325	\$ 181,200	\$ 11,875	7.0%
Professional & Contracted Services	\$ 11,264	\$ 28,200	\$ 22,200	\$ (6,000)	-21.3%
Supplies & Materials	\$ 10,072	\$ 13,200	\$ 74,500	\$ 61,300	464.4%
Other Operating Cost	\$ 1,496	\$ 500	\$ 1,500	\$ 1,000	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Security & Monitoring Services	\$ 184,616	\$ 211,225	\$ 279,400	\$ 68,175	32.3%
53 Data Processing Services				\$ -	
Payroll Cost	\$ 286,704	\$ 314,500	\$ 265,000	\$ (49,500)	-15.7%
Professional & Contracted Services	\$ 69,924	\$ 51,620	\$ 55,120	\$ 3,500	6.8%
Supplies & Materials	\$ 117,779	\$ 117,120	\$ 186,255	\$ 69,135	59.0%
Other Operating Cost	\$ 4,295	\$ 5,500	\$ 5,540	\$ 40	0.7%
Capital Outlay	\$ 105,992	\$ 57,000	\$ 85,000	\$ 28,000	49.1%
Data Processing Services	\$ 584,694	\$ 545,740	\$ 596,915	\$ 51,175	9.4%
81 Facilities Acquisition & Construction					
Professional & Contracted Services		\$ -	\$ -	\$ -	0.0%
Supplies & Materials		\$ -	\$ -	\$ -	0.0%
Other Operating Cost		\$ -	\$ -	\$ -	0.0%
Capital Outlay	\$ 49,800	\$ -	\$ -	\$ -	0.0%
Facilities Acquisition & Construction	\$ 49,800	\$ -	\$ -	\$ -	0.0%
99 Intergovernmental Charges					
Professional & Contracted Services	\$ 376,984	\$ 455,000	\$ 500,000	\$ 45,000	9.9%
Intergovernmental Charges	\$ 376,984	\$ 455,000	\$ 500,000	\$ 45,000	9.9%
Total Expenditures	\$ 40,539,515	\$ 42,914,945	\$ 45,061,460	\$ 2,146,515	5.0%

Total by Major Object					
Payroll Cost	\$ 31,882,570	\$ 33,286,412	\$ 34,600,812	\$ 1,314,400	3.9%
Professional & Contracted Servi	\$ 3,521,630	\$ 3,888,405	\$ 4,039,755	\$ 151,350	3.9%
Supplies & Materials	\$ 3,220,875	\$ 3,982,624	\$ 4,360,173	\$ 377,549	9.5%
Other Operating Cost	\$ 950,463	\$ 1,161,504	\$ 1,385,720	\$ 224,216	19.3%
Capital Outlay	\$ 963,977	\$ 596,000	\$ 654,000	\$ 58,000	9.7%
Total	\$ 40,539,515	\$ 42,914,945	\$ 45,040,460	\$ 2,125,515	5.0%

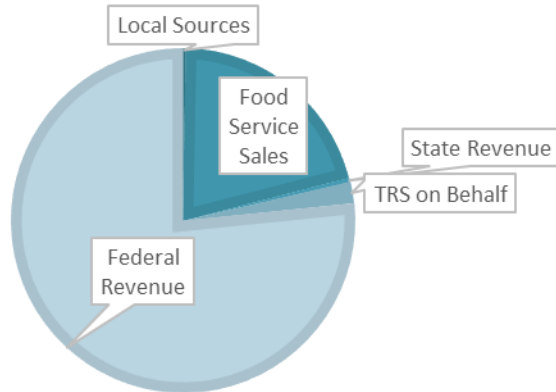


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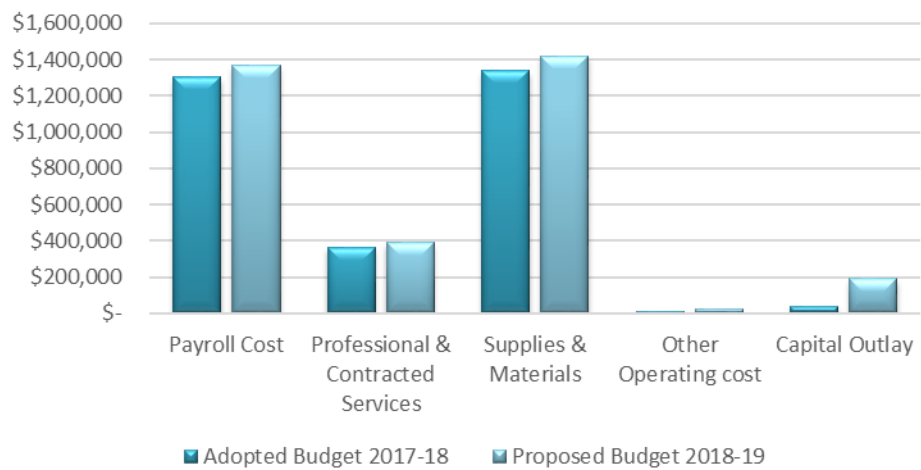
Food Service Budget

Denison Independent School District						
Food Service Fund Budget						
2018-19 Proposed						
		Actual 2016-17	Adopted Budget 2017-18	Proposed Budget 2018-19	Increase (Decrease)	% Increase (Decrease)
Revenues						
	Local Sources	\$ 8,431	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
	Food Service Sales	\$ 634,635	\$ 805,200	\$ 680,000	\$ (125,200)	-15.5%
	State Revenue	\$ 14,812	\$ 15,500	\$ 14,000	\$ (1,500)	-9.7%
	TRS on Behalf	\$ 60,891	\$ 65,000	\$ 65,000	\$ -	0.0%
	Federal Revenue	\$ 2,280,919	\$ 2,173,600	\$ 2,518,000	\$ 344,400	15.8%
	Total Revenues	\$ 2,999,688	\$ 3,064,300	\$ 3,287,000	\$ 222,700	7.3%
Expenditures						
35	Payroll Cost	\$ 1,280,654	\$ 1,304,500	\$ 1,367,000	\$ 62,500	4.8%
	Professional & Contracted Services	\$ 296,901	\$ 365,400	\$ 389,300	\$ 23,900	6.5%
	Supplies & Materials	\$ 1,262,492	\$ 1,340,300	\$ 1,421,900	\$ 81,600	6.1%
	Other Operating cost	\$ 657	\$ 11,900	\$ 24,200	\$ 12,300	103.4%
	Capital Outlay	\$ 24,114	\$ 40,000	\$ 190,000	\$ 150,000	375.0%
	Total Expense	\$ 2,864,818	\$ 3,062,100	\$ 3,392,400	\$ 330,300	10.8%
	Excess (Deficiencies) of Revenue					
	Over Expenditures	\$ 134,870	\$ 2,200	\$ (105,400)	\$ (107,600)	

FOOD SERVICE 2018-19 PROPOSED REVENUES



Food Service Expenditures

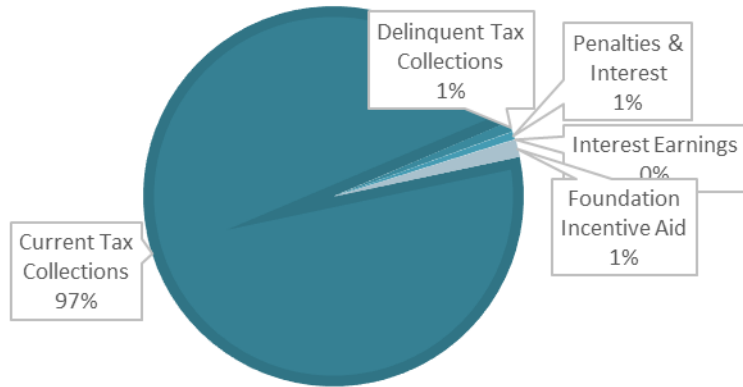


Debt Service Budget

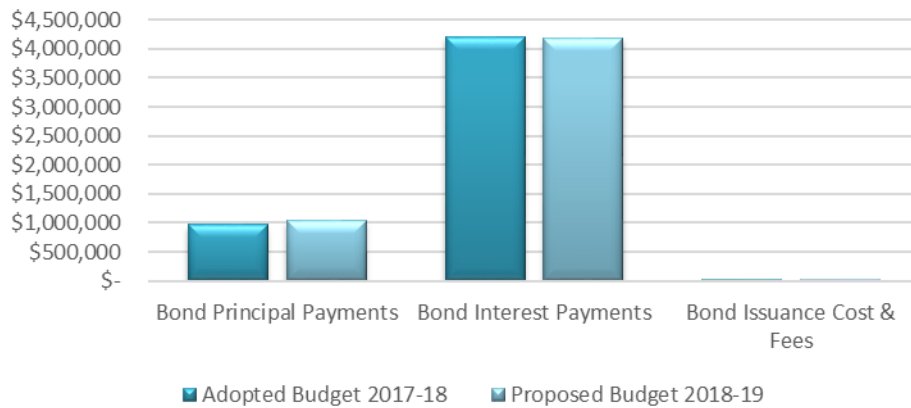
Denison Independent School District						
Debt Service Fund Detail Budget						
2018-19 Adopted Budget						
		Actual 2016-17	Adopted Budget 2017-18	Proposed Budget 2018-19	Increase (Decrease)	% Increase (Decrease)
Revenues						
	Current Tax Collections	\$ 4,843,113	\$ 5,130,000	\$ 6,600,000	\$ 1,470,000	28.7%
	Delinquent Tax Collections	\$ 62,050	\$ 100,000	\$ 60,000	\$ (40,000)	-40.0%
	Penalties & Interest	\$ 48,641	\$ 50,000	\$ 45,000	\$ (5,000)	-10.0%
	Interest Earnings	\$ 8,943	\$ 3,500	\$ 3,500	\$ -	0.0%
	Foundation Incentive Aid	\$ 361,810	\$ 300,000	\$ 100,000	\$ (200,000)	-66.7%
	Total Revenues	\$ 5,324,557	\$ 5,583,500	\$ 6,808,500	\$ 1,225,000	21.9%
Expenditures						
	Bond Principal Payments	\$ 883,136	\$ 968,100	\$ 1,037,480	\$ 69,380	7.2%
	Bond Interest Payments	\$ 3,959,073	\$ 4,208,000	\$ 4,183,300	\$ (24,700)	-0.6%
	Bond Issuance Cost & Fees	\$ 155,331	\$ 5,000	\$ 5,000	\$ -	0.0%
	Total Expense	\$ 4,997,540	\$ 5,181,100	\$ 5,225,780	\$ 44,680	0.9%
	Excess (Deficiencies) of Revenue					
	Over Expenditures	\$ 327,017	\$ 402,400	\$ 1,582,720	\$ 1,180,320	

DEBT SERVICE PROPOSED REVENUE

■ Current Tax Collections ■ Delinquent Tax Collections ■ Penalties & Interest
 ■ Interest Earnings ■ Foundation Incentive Aid



Debt Service Expenditure Budgets



ORGANIZATION SECTION

Description of Community

Denison is a city in Grayson County, Texas, United States. It is 75 miles north of Dallas. The population was 22,682 at the 2010 census. Denison is part of the Texoma region and is one of two principal cities in the Sherman–Denison Metropolitan Statistical Area. Denison is known as the birthplace of Dwight D. Eisenhower, the 34th President of the United States.

Denison was founded in 1872 in conjunction with the Missouri-Kansas-Texas Railroad(MKT) or "Katy" Depot. It was named after the wealthy Katy Vice President George Denison. Because the town was established close to where the MKT crossed the Red River (both important conduits of transportation in the industrial era), it came to be an important commercial center in the 19th century American West.

Today, Denison has a population of approximately 23,000 people.

Description of Entity

The Denison Independent School District is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The Denison ISD Board of Trustees is the level of government which has oversight responsibility and control over all activities related to public school education within the District. The district receives funding from local, state, and federal government sources and must comply with all the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in generally accepted accounting principles.

The Board has final control over local school matters limited only by the state legislature, by the courts, and by the will of the people as expressed in the School Board elections. Board decisions are based on a majority vote of those present. In general, the Board adopts policies, sets direction for curriculum, employs the Superintendent, and oversees the operations of the District and its schools. Besides general Board business, Trustees are charged with numerous statutory regulations including calling trustee and other school elections and canvassing the results, organizing the Board and electing its officers. The Board is also responsible for setting the tax rate, setting salary schedules, acting as a board of appeals in personnel and student matters, confirming recommendations for textbook adoptions, and for adopting and amending the annual budget.

Denison Independent School District Board of Directors



Denison ISD Board Trustees, left to right, seated: Secretary David Hawley, President Randy Sedlacek and Vice President Bruce Hysmith; standing: Ken Altnether, Brian Aspell, Linda Flemming and Bob Rhoden.

The seven-member Board serves a three-year term in office without compensation. On rotating basis, two or three places are filled during annual elections held on the regular election day in May. Vacancies may be filled by appointment until the next election. Candidates must be qualified voters of the District. Regular Board meetings are scheduled the third Tuesday of each month and are held at the Denison ISD Administration Building located at 1201 S. Rusk Avenue, Denison, Texas. Special meetings and work sessions are scheduled as needed and announced in compliance with the public notice requirements.

Administrative Officials

Dr. Henry Scott.....	Superintendent
Dr. David Kirkbride.....	Assistant Superintendent of Administration
Randy Reid.....	Assistant Superintendent for Business Services
Cortney Hunkapillar.....	Director of Business
Shonda Cannon.....	Director of Instruction
Sherry Christie.....	Public Information
Brian Eaves.....	Public Information
Regina Prigge.....	Director of Testing & Accountability
Debbie Hosford.....	Director of Food Service
Lori May.....	Director of Special Education
Lisa Crawley.....	Exec. Director, Denison Education Foundation

Campus Information

The District provides educational services to all children within its designated boundaries. These services include early education through 12th grade. For 2018-19, the District is composed of five elementary schools, one intermediate school, one middle school, one alternative school and one high school. Please see the following campus listings:

Denison High School
4200 N. SH 91
Denison, TX 75020

Pathways High School
318 W. Morgan St.
Denison, TX 75020

Scott Middle School
1901 S. Mirick
Denison, TX 75020

B. McDaniel Intermediate School
400 Lillis Lane
Denison, TX 75020

Houston Elementary
1100 West Morgan St.
Denison, TX 75020

Hyde Park Elementary
1701 Hyde Park Street
Denison, TX 75020

Lamar Elementary
1000 S. Fifth Avenue
Denison, TX 75020

Mayes Elementary School
201 Jenny Lane
Denison, TX 75020

Terrell Elementary School
230 W. Martin Luther King
Denison, TX 75020

Enrollment 2017-18(Fall Snapshot)					
	Houston	Hyde Park	Mayes	Lamar	Terrell
EE	4	3	1	1	
PK	28	73	22	58	23
KG	41	86	76	67	65
1st	40	78	83	88	61
2nd	41	63	99	81	61
3rd	41	78	72	74	80
4th	43	63	105	71	67
Total	238	444	458	440	357

Enrollment 2017-18(Fall Snapshot)				
	BMcDaniel	Scott	Pathways	DHS
5th	338			
6th	338			
7th		365		
8th		349		
9th			1	376
10th			2	362
11th			7	291
12th			9	283
Total	676	714	19	1312

Enrollment(Fall Snapshot)						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
EE	6	10	8	18	11	9
PK	221	226	232	186	198	204
KG	351	356	357	348	340	335
1st	317	343	352	363	344	350
2nd	345	314	342	352	336	345
3rd	306	330	323	335	328	345
4th	315	322	341	330	320	349
5th	327	317	338	338	333	338
6th	328	323	313	335	335	338
7th	333	330	337	327	337	365
8th	291	320	333	337	322	349
9th	349	325	352	396	391	377
10th	316	332	305	321	328	364
11th	303	268	319	281	323	298
12th	289	288	278	306	251	292
Total	4,397	4,404	4,530	4,573	4,497	4,658

Student Ethnicity(Fall Snapshot)			
	2015-16	2016-17	2017-18
Hispanic/Latino	17.7%	18.5%	19.7%
American Indian or Alaska Native	2.4%	2.2%	2.1%
Asian	0.7%	0.7%	0.5%
Black or African American	9.6%	9.9%	10.4%
Hawaian or Other Pacific Islander	0%	0%	0%
White	62.2%	60.8	59.3%
Two or More Races	7.4%	7.9%	8%

2018-2019 Budget Calendar

January 10, 2018	Preliminary student projections established and allocations distributed to campuses and departments
January 10, 2018	Review budget hand book
January 16, 2018	Present budget handbook for Board approval
January 22, 2018	Distributions of budget preparation information and budget training schedule
February 20, 2018	Review salary schedules, pay rates, and staffing allocations.
March 30, 2018	Deadline to submit purchase orders for current school year
April 13, 2018	Deadline to submit campus and department budgets
May 31, 2018	Preliminary projections of revenues for 2018-19
June 13, 2018	Budget Committee Meeting: Preliminary budget discussion
July 17, 2018	Budget Committee Meeting: Preliminary budget discussion
July 24, 2018	Present preliminary budget to Board of Trustees
July 25, 2018	Budget Committee Meeting (if needed)
July 31, 2018	Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website
August 14, 2018	Public hearing on the 2017-18 proposed budget; Present proposed budget and proposed tax rate for Board of Trustees approval

SUPPLEMENTAL INFORMATION SECTION

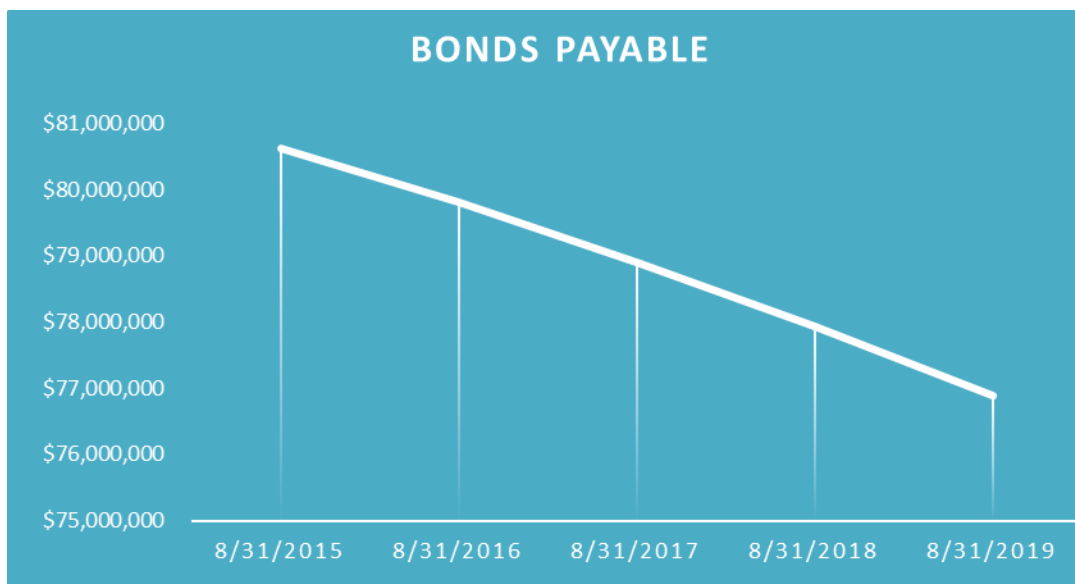
Denison ISD

Bonds Payable

Denison ISD

Bonds Payable

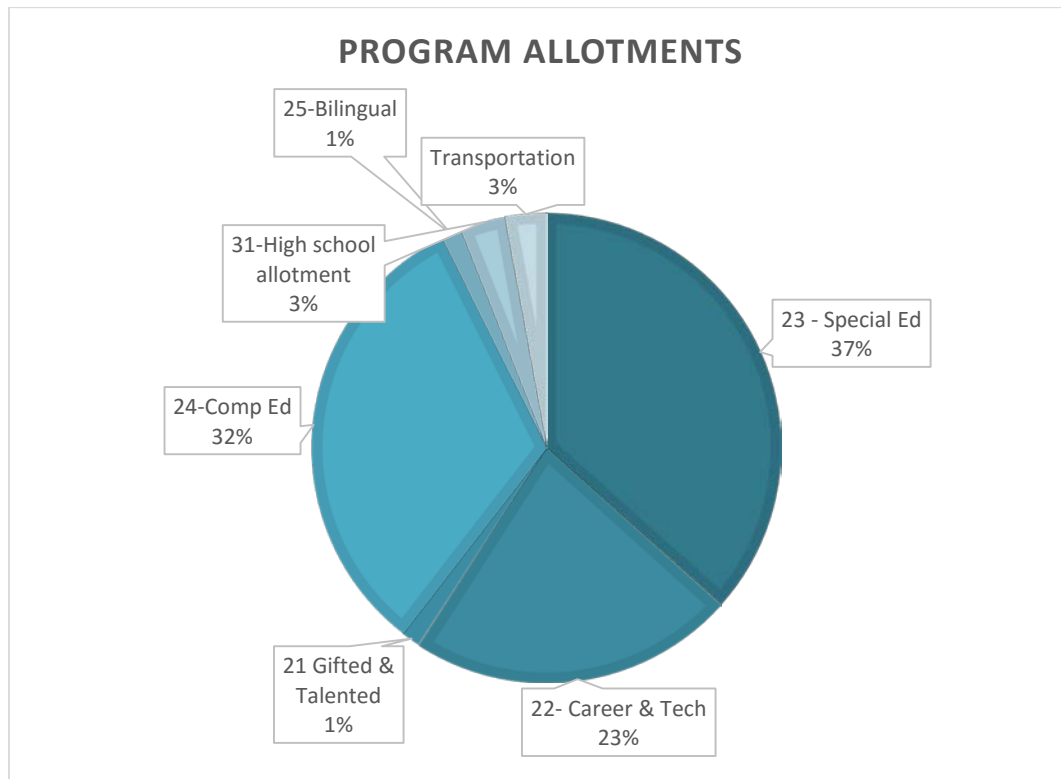
Issue	Balance 8/31/2015	Balance 8/31/2016	Balance 8/31/2017	Projected Balance 8/31/2018	Projected Balance 8/31/2019
Series 1997	\$2,651,762	\$2,127,342	\$1,637,447	\$1,175,440	\$744,484
Series 2011	\$69,001,362	\$68,950,843	\$60,117,604	\$59,841,601	\$59,470,077
Series 2013	\$8,960,000	\$8,735,000	\$8,510,000	\$8,280,000	\$8,045,000
Series 2017	\$0	\$0	\$8,630,000	\$8,630,000	\$8,630,000
Total	\$80,613,124	\$79,813,186	\$78,895,051	\$77,927,041	\$76,889,561



Denison ISD

Projected Program Allocations from State Funding 2018-19

Program	Allotment
23 - Special Ed	4,112,286
22- Career & Tech	2,525,985
21 Gifted & Talented	146,506
24-Comp Ed	3,614,089
25-Bilingual	156,827
31-High school allotment	354,750
Transportation	314,878
Total	11,225,321



State Funding Calculation

Funding Elements	2016-17 Data Entry	2017-18 Data Entry	2018-19 Data Entry
Students			
Refined ADA (PreK - 12)	4,186.037	4,287.800	4,330.000
High School Refined ADA (Grades 9 thru 12 only)	1,197.016	1,236.677	1,290.000
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	0.309	0.490	0.490
Hospital Class (Code 02)	0.000	0.000	0.000
Speech Therapy (Code 00)	9.678	10.420	10.420
Resource Room (Code 41,42)	117.656	124.840	124.840
S/C Mild/Mod/Severe (Code 43, 44, & 45)	56.163	54.520	54.520
Off Home Campus (Codes 91-98)	0.000	0.010	0.010
VAC (Code 08)	5.117	9.600	8.150
State Schools (Code 30)	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	0.848	0.876	0.876
Mainstream ADA	102.962	102.890	102.890
Career & Technology FTEs	289.117	327.570	330.000
Advanced Career & Technology FTEs	35.054	0.000	0.000
Compensatory Ed Enrollment	3,030.500	3,173.170	3,173.170
FTEs of Pregnant Students	0.188	1.260	1.150
Bilingual ADA	249.096	278.660	276.590
G & T Enrollment	176.000	216.237	216.230
Public Ed Grant Student ADA	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000	0.000
Staff	2016-17	2017-18	2018-19
# of Full-time Employees (excluding admin & teachers, etc)	250.920	253.330	253.330
# of Part-time Employees (excluding administrators)	44.080	38.170	38.170
Property Values - (Loaded thru 17-18)	2015 TAX YEAR	2016 TAX YEAR	2017 TAX YR PRELIMS
State Certified Property Value ("T2" value) @ \$25K Exemption	1,393,357,363	1,493,833,625	1,617,140,226
State Certified Property Value ("T1" value) @ \$15K Exemption	1,450,521,223	1,549,588,695	1,673,484,787
State Certified Property Value ("T4" value) @ \$25K Exemption	1,393,357,363	1,493,833,625	1,617,140,226
State Certified Property Value ("T10" value) @ \$25K Exemption	1,393,357,363	1,493,833,625	1,617,140,226
State Certified Property Value ("T3" value) @ \$15K Exemption	1,450,521,223	1,549,588,695	1,673,484,787
State Certified Property Value ("T9" value) @ \$15K Exemption	1,450,521,223	1,549,588,695	1,673,484,787
Tax Rates and Collections	2016-17	2017-18	2018-19
M&O Adopted Tax Rate	1.1700	1.1700	1.1700
M&O Tax Collections @ Adopted M&O Rate	17,477,000	18,550,000	20,500,000
M&O Taxes Distributed to TIF Arrangement	0	0	0
M&O Taxes Attributed to Change in Optional Homestead Exemption	0	0	0
I&S Adopted Tax Rate	0.3292	0.3292	0.3292
I&S Tax Collections	4,893,000	5,223,635	6,600,000
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0	0
Other Data			
Transportation Allocation	314,878	314,878	314,878
Texas School for the Deaf Students	0.0000	0.0000	0.0000
Texas School for the Blind Students	0.0000	0.0000	0
Total Tax Levy	22,403,857	24,228,370	
Charge for Adv Placement Tests (enter as positive or negative #)	(603)	(617)	(617)
Charge for Early Child Intervention (enter as positive or negative #)	(15,599)	(15,956)	(15,956)
Tuition Paid If Less Than 12 Grades	0	0	0
Bond Payment (see Column Q re: QSCB and other Fed. programs)	4,842,209	5,087,669	5,087,669
Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes	5,039,656	4,742,468	4,742,468
State Aid Reduction for WADA Sold (enter as negative #)	0	0	0
Supplemental TIF Payment From TEA	0	0	0
Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0	0
Tuition Allotment (42.106)	0	0	0
Additional State Aid for Property Value Decline	0	0	0
LPE Current Foundation School Fund Allocation (see Column Q)	0	0	0
Foundation School Fund Adjustments to Date (see Column Q)	0	0	0

Funding Elements			From
Students			Date Entry
1.	Refined Average Daily Attendance (ADA)		4,330.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		3,800.694
3.	Special Education FTEs (Link to Detail Report)		199.306
4.	Career & Technology FTEs		330.000
5.	Advanced Career & Technology FTEs		0.000
6.	High School ADA		1,290.000
7.	Weighted ADA (WADA) (Link to Detail Report)		6,042.159
8.	Prior Year Refined ADA		4,287.800
9.	Texas School for the Blind and Visually Impaired ADA		0.100
10.	Texas School for the Deaf ADA		0.000
Staff			
11.	Full-time Staff (not MSS)		253.330
12.	Part-time Staff (not MSS)		38.170
Property Values			
13.	2018 (current tax year) Locally Certified Property Value		Not Needed
14.	2017 (prior tax year) State Certified Property Value ("T2" value)		1,617,140,226
Tax Rates and Collections			
15.	2005 Adopted M&O Tax Rate		1.4900
16.	2018-19 Compressed M&O Tax Rate		0.9933
17.	Average Tax Collection Rate		Not Needed
18.	2018-19 M&O Tax Rate		1.1700
19.	2018-19 M&O Tax Collections (Link to Detail Report)		\$20,500,000
20.	2018-19 I&S Tax Collections		\$6,600,000
21.	2018-19 Total Tax Collections		\$27,100,000
22.	2018-19 Total Tax Levy		\$0
Funding Components			
23.	Adjusted Allotment (Link to Detail Report)		\$5,670
24.	Revenue at Compressed Rate (RACR) per WADA		\$5,648
25.	Cost of Education Index (CEI)		1.100
26.	Adjusted CEI		1.100
27.	Per Capita Rate		\$447.180
Tier I Allotments			
	Program Intent Codes - Allotments		
28.	11-Regular Program Allotment		\$21,549,935
29.	23-Special Education Adjusted Allotment (Spend 52%)		\$4,112,286
30.	22-Career & Technology Allotment (Spend 58%)		\$2,525,985
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		\$146,506
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		\$3,614,089
33.	25-Bilingual Education Allotment (Spend 52%)		\$156,827
34.	11-Public Education Grant		\$0
35.	99-New Instructional Facilities Allotment (NIFA)		\$0
36.	99-Transportation Allotment (no Detail Report included)		\$314,878
37.	31-High School Allotment		\$354,750
38.	Total Cost of Tier I (Link to Tier I Detail Report)		\$32,775,256
39.	Less: Local Fund Assignment		\$16,171,402
40.	State Share of Tier I		\$16,603,854
41.	Per Capita Distribution from the Available School Fund (ASF)		\$1,917,418
Foundation School Program (FSP) State Funding			
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)		\$16,603,854
43.	Tier II State Aid (Link to Tier II Detail Report)		\$3,496,392
44.	Other Programs (Link to Detail Report)		\$136,208
45.	Less: Total Available School Fund (\$447.18 * Prior Year ADA)		(\$1,917,418)
46.	Total FSP Operating Fund		\$18,319,035
State Aid by Funding Source			
	Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund		\$18,319,035
48.	199/5811 - Available School Fund		\$1,917,418
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)		\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)		\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)		\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1819-Calcs tab)		\$159,674
53.	TOTAL 2018-19 FSP/ASF STATE AID		\$20,396,127