



Denison ISD  
2019-20 Proposed Budget

For the Fiscal Year Ending August 31, 2020



# Denison Independent School District

Administrative Office  
1201 S. Rusk Avenue  
Denison, Texas 75020  
[www.denisonisd.net](http://www.denisonisd.net)

## Board of Trustees

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Ken Altnether, Vice President  
Linda Flemming, Secretary  
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## Administrative Officials

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

Rachel Bennett, Principals Association President  
Stephanie Daniel, Denison Classroom Association President  
Linda Flemming, Board Trustee  
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David Kirkbride, Assistant Superintendent  
Randy Reid, Assistant Superintendent for Business Services  
Bob Rhoden, Board Trustee  
Dr. Henry Scott, Superintendent  
Jason Young, District Site Base Member

# 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**

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200 Crescent Court  
Suite 1500  
Dallas, Texas 75201

### **General Counsel**

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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 2019-20 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, 2019 through August 31, 2020.

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:

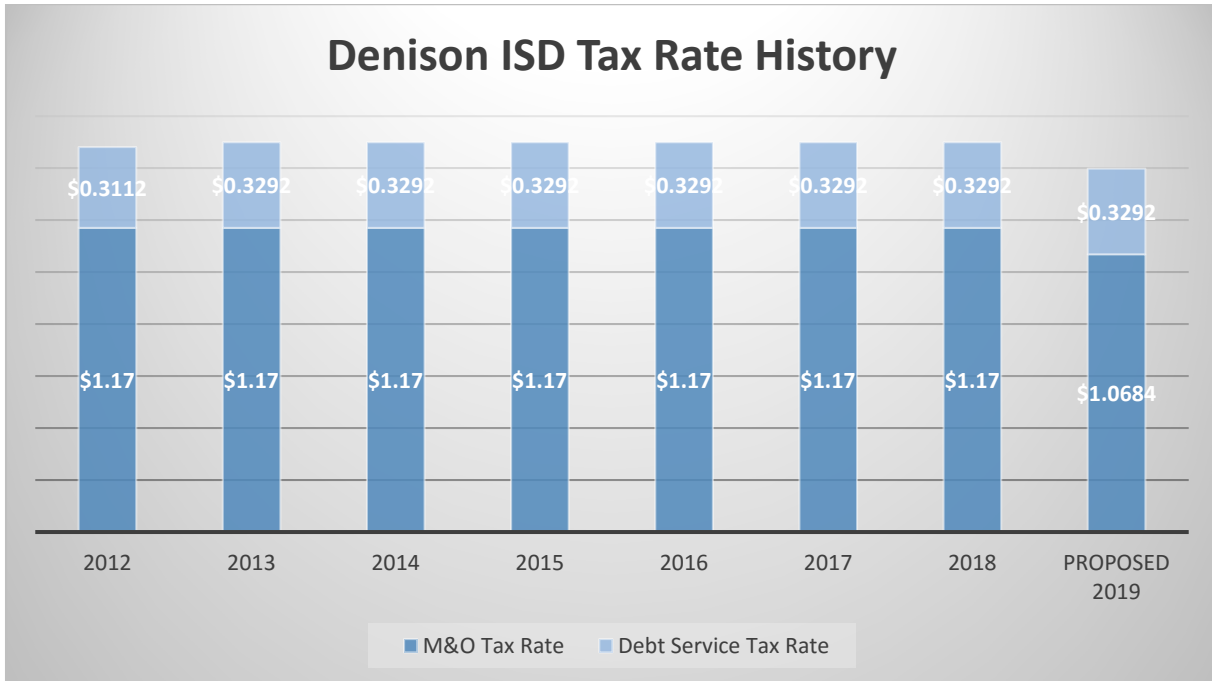
- Utilize Denison ISD staff input
- Explore methods to increase revenues
- Review expenditures for possible reductions
- Provide adequate staff, training, supplies, and facilities in order to meet the goals of Denison ISD and expectations of the community
- Provide competitive compensation and benefits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

### **Budget Development Key Issues**

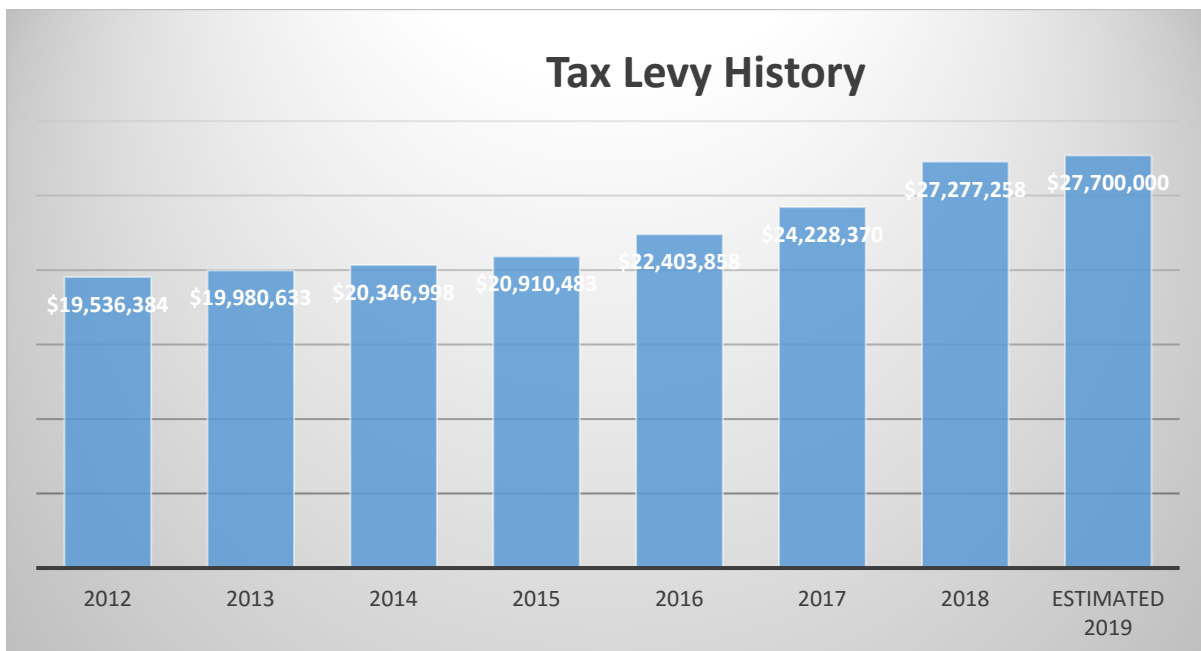
Several Key issues were considered in the budget development process. These issues include property taxes, state funding, staffing needs, employee benefits, employee compensation, program requirements, facility repairs, inflationary operation cost increases, and allocation of resources.

## Budget Highlights – Property Taxes

Property tax revenue is reported in the General Fund and Debt Service Fund. The total proposed tax rate of 2019-20 is 1.3976 per \$100 of valuation. The current operating tax rate is \$1.0684 and the debt service rate is \$0.3292.



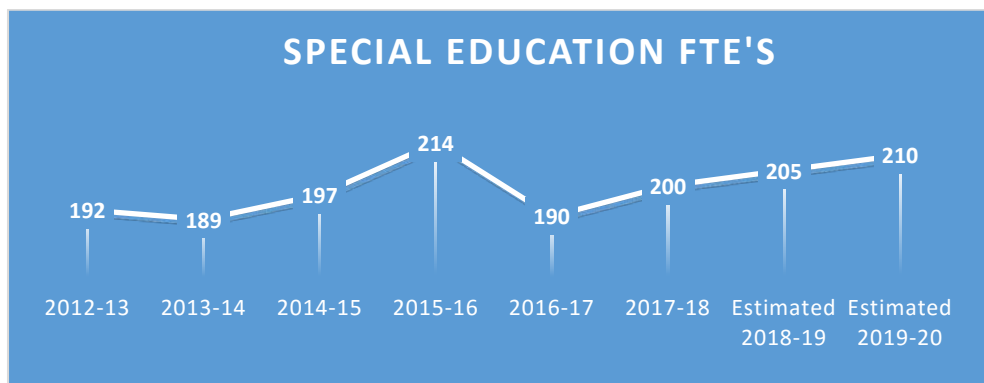
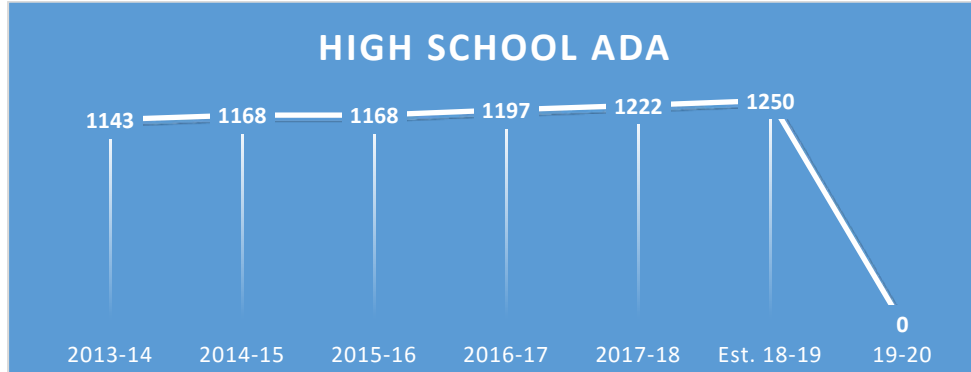
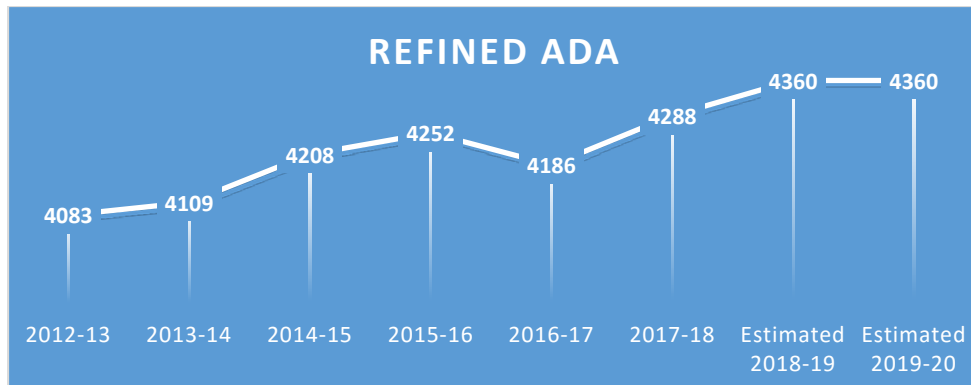
The estimated total tax levy for 2019-20 is \$27,700,000. The estimated tax levy is a 1.5% increase from the previous year tax levy.



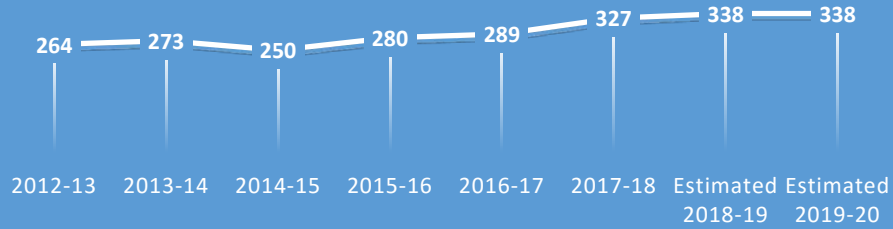
## Budget Highlights – State Funding

State funding is a vital part of the revenue for Denison ISD. The Texas Foundation School Program funding constitutes much 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.

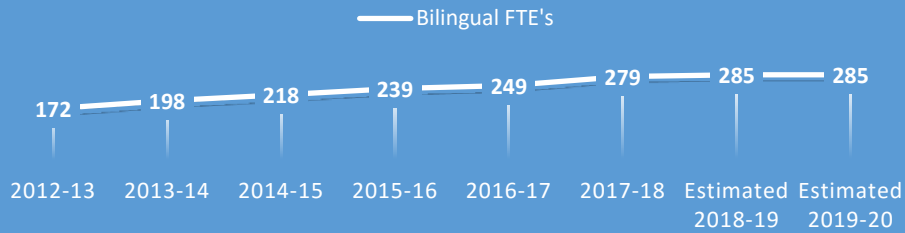
General Fund state funding is calculated by using several factors. Those factors include refined average daily attendance, special education full time equivalents, career & technology full time equivalents, certified property values, and other items pertaining to the district. State funding is estimated for the General fund to increase by \$3,431,765.



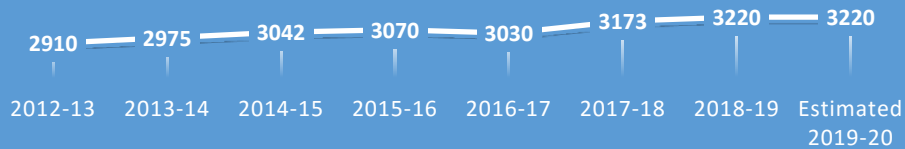
## CAREER & TECHNOLOGY FTE'S



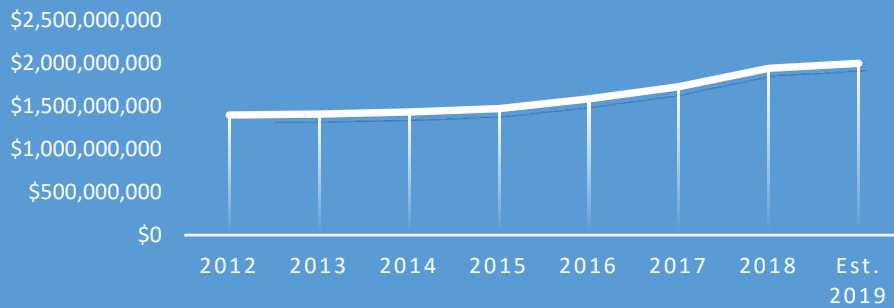
## BILINGUAL FTE'S



## BEST 6 MONTHS 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 by 2 to 337, school administrative staff will increase by three assistant principals, professional support staff will increase by two and all other positions will remain at the current levels.

Denison ISD FTE Staffing History(Fall Snap Shot)				
	2015-16	2016-17	2017-18	2018-19
Teachers	330	331	332	335
Central Administrative	15	17	15	16
School Administrative	12	12	12	16
Professional Support	47	44	50	51
Educational Aides	83	81	81	78
Auxiliary Staff	201	199	190	188
Total Staff FTE's	688	684	680	681

## 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 and Health Savings 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.

House Bill 3, as passed by the 86<sup>th</sup> Legislature requirements:

1. For the 2019–2020 school year, school districts and open enrollment charter schools will be required to increase salaries for certain staff as prescribed under Section 48.051(c), Education Code, which states *“a school district must use at least 30 percent of the amount, if the amount is greater than zero, that equals the product of the average daily attendance of the district multiplied by the amount of the difference between the district's funding under this chapter per student in average daily attendance for the current school year and the preceding school year to provide compensation increases to full-time employees other than administrators.”*
2. The statute also requires prioritizing differentiated compensation for classroom teachers with more than five years of experience as prescribed under Section 48.051(c)(1), Education Code, which states *“75 percent must be used to increase the compensation paid to classroom teachers, full-time librarians, full-time school counselors certified under Subchapter B, Chapter 21, and full-time school nurses, prioritizing differentiated compensation for classroom teachers with more than five years of experience.”* House Bill 3 establishes an expectation that compensation increases given to experienced teachers would be higher than other compensation changes planned for the new school year.
3. In making the compensation increases, the statute requires a comparison of funding available to the school district or open enrollment charter school between the 2018–2019 and 2019–2020 school years.

Denison ISD's 30% gain is estimated at \$904,000. \$678,000 is the estimated amount required to increase teachers, librarian, counselors and nurse's compensation for the 2019-20 budget. The proposed 2019-20 budget provides an estimated increase of \$941,000 to teachers, librarian, counselors and nurse's.

The following changes may be incorporated in the 2019-20 proposed budget:

Non-exempt maintenance, custodial, bus drivers and food service employees will receive a \$1.00 per hour increase. The entry level wage for maintenance, custodial and food service will increase from \$11.00 per hour to \$12.00 per hour. The beginning rate for bus drivers will increase from \$15.00 per hour to \$16.00 per hour.

Professional instructional and student support personnel:

- Employees with less than 5 years' experience as teachers, librarians, full-time head nurse (RN), diagnosticians and counselors will receive a \$2,500 salary increase and a step increase of \$200 for a total increase of \$2,700.
- Employees with more than 5 years' experience as teachers, librarians, full-time head nurse (RN), diagnosticians and counselors will receive a \$3,000 salary increase and a step increase ranging from \$200 to \$750. This will result in a total pay increase ranging from \$3,200 to \$3,700.
- The beginning salary will be increased from \$45,500 to \$48,000.

Paraprofessional employees:

- Employees with less than 5 years' experience as secretaries, teacher-aides, and clerks' salary pay grades will receive a \$1,000 salary increase and a step increase.
- Employees with more than 5 years' experience as secretaries, teacher-aides, and clerks' salary pay grades will receive a \$1,150 salary increase and a step increase.

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 4% increase.

## Salary Schedules

DENISON INDEPENDENT SCHOOL DISTRICT		
Proposed 2019-2020 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/ Years Expericne/Step	State Salary	Total Total Salary-DISD
0	\$33,660	\$48,000
1	\$34,390	\$48,200
2	\$35,100	\$48,400
3	\$35,830	\$48,600
4	\$37,350	\$48,800
5	\$38,880	\$49,500
6	\$40,410	\$49,700
7	\$41,830	\$5,000
8	\$43,170	\$50,300
9	\$44,440	\$50,600
10	\$45,630	\$51,000
11	\$46,770	\$51,400
12	\$47,850	\$51,800
13	\$48,850	\$52,400
14	\$49,810	\$53,150
15	\$50,710	\$53,860
16	\$51,570	\$54,540
17	\$52,370	\$55,180
18	\$53,140	\$55,780
19	\$53,860	\$56,360
20	\$54,540	\$56,900
21	\$54,540	\$57,200
22	\$54,540	\$57,500
23	\$54,540	\$57,900
24	\$54,540	\$58,500
25	\$54,540	\$59,100
26	\$54,540	\$59,700
27	\$54,540	\$60,300
28	\$54,540	\$60,800
29	\$54,540	\$61,300
30	\$54,540	\$61,800
<i>Teachers who were on Career Ladder 2 during 1994-95, in the Denison ISD, add one additional step.</i>		
<i>Teachers who were on Career Ladder 3 during 1994-95, in the Denison ISD, add two additional steps.</i>		
<i>Librarians receive one additional step on the schedule.</i>		
<b>LOCAL STEPS 21 through 30 ARE SUBJECT TO ANNUAL REVIEW.</b>		



DENISON INDEPENDENT SCHOOL DISTRICT		
Proposed 2019-2020 TEACHER SALARY SCHEDULE		
MASTER'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/ Years Expericne/Step	State Salary	Total Total Salary-DISD
0	\$33,660	\$48,500
1	\$34,390	\$48,700
2	\$35,100	\$48,900
3	\$35,830	\$49,100
4	\$37,350	\$49,300
5	\$38,880	\$50,000
6	\$40,410	\$50,200
7	\$41,830	\$50,500
8	\$43,170	\$50,800
9	\$44,440	\$51,100
10	\$45,630	\$51,500
11	\$46,770	\$51,900
12	\$47,850	\$52,300
13	\$48,850	\$52,900
14	\$49,810	\$53,650
15	\$50,710	\$54,360
16	\$51,570	\$55,040
17	\$52,370	\$55,680
18	\$53,140	\$56,280
19	\$53,860	\$56,860
20	\$54,540	\$57,400
21	\$54,540	\$57,700
22	\$54,540	\$58,000
23	\$54,540	\$58,400
24	\$54,540	\$59,000
25	\$54,540	\$59,600
26	\$54,540	\$60,200
27	\$54,540	\$60,800
28	\$54,540	\$61,300
29	\$54,540	\$61,800
30	\$54,540	\$62,300
<i>Teachers who were on Career Ladder 2 during 1994-95, in the Denison ISD, add one additional step.</i>		
<i>Teachers who were on Career Ladder 3 during 1994-95, in the Denison ISD, add two additional steps.</i>		
<i>Librarians receive one additional step on the schedule.</i>		
<b>LOCAL STEPS 21 through 30 ARE SUBJECT TO ANNUAL REVIEW.</b>		

## **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 provide suggestions or comments. Questions about this document are welcomed as well.

# 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.

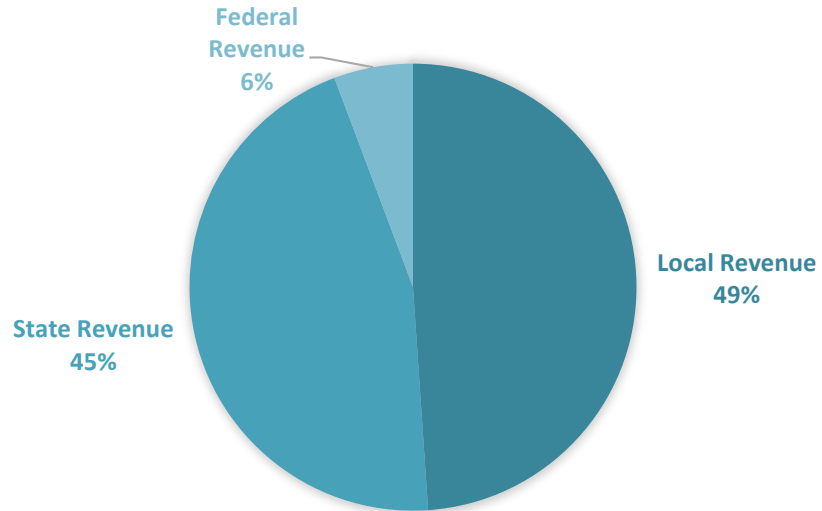
Debt Service Fund - Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and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

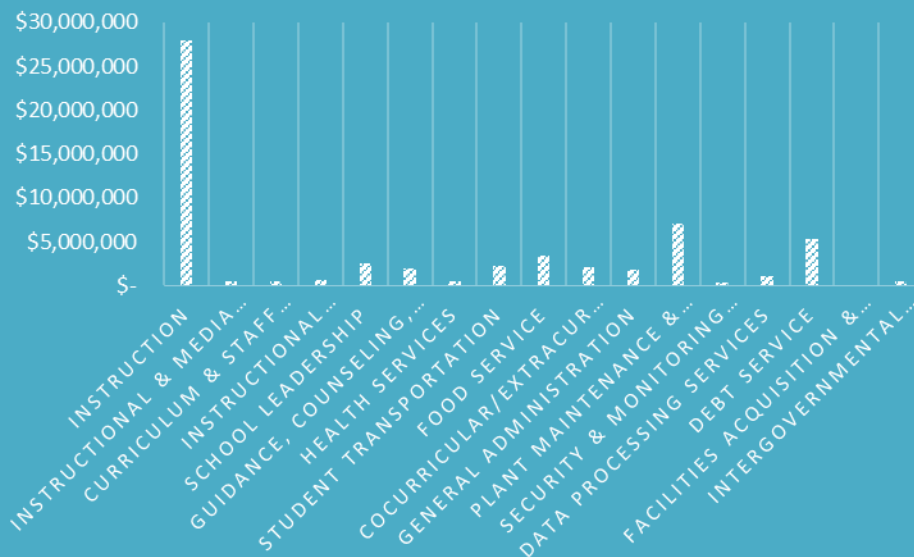
**District Combined Budget**

Combined Funds					
General Fund, Debt Service Fund, and Food Service Fund					
2019-20 Proposed Budgets					
		<b>General</b>	<b>Food Service</b>	<b>Debt Service</b>	<b>Total</b>
<b>Revenues</b>					
Local Revenue	\$ 21,815,000	\$ 715,500	\$ 6,595,000	\$ 29,125,500	
State Revenue	\$ 26,568,500	\$ 89,000	\$ -	\$ 26,657,500	
Federal Revenue	\$ 845,000	\$ 2,566,500		\$ 3,411,500	
<b>Total Revenue</b>	<b>\$ 49,228,500</b>	<b>\$ 3,371,000</b>	<b>\$ 6,595,000</b>	<b>\$ 59,194,500</b>	
<b>Expenditures</b>					
11 Instruction	\$ 27,930,399			\$ 27,930,399	
12 Instructional & Media Resources	\$ 482,321			\$ 482,321	
13 Curriculum & Staff Development	\$ 504,700			\$ 504,700	
21 Instructional Leadership	\$ 676,316			\$ 676,316	
23 School Leadership	\$ 2,504,946			\$ 2,504,946	
31 Guidance, Counseling, & Eval.	\$ 1,950,087			\$ 1,950,087	
33 Health Services	\$ 453,444			\$ 453,444	
34 Student Transportation	\$ 2,293,325			\$ 2,293,325	
35 Food Service	\$ -	\$ 3,512,000		\$ 3,512,000	
36 Cocurricular/Extracurricular	\$ 2,023,239			\$ 2,023,239	
41 General Administration	\$ 1,869,350			\$ 1,869,350	
51 Plant Maintenance & Operations	\$ 7,034,511			\$ 7,034,511	
52 Security & Monitoring Services	\$ 418,914			\$ 418,914	
53 Data Processing Services	\$ 1,030,304			\$ 1,030,304	
71 Debt Service	\$ -		\$ 5,368,800	\$ 5,368,800	
81 Facilities Acquisition & Construction	\$ -			\$ -	
99 Intergovernmental Charges	\$ 550,000			\$ 550,000	
<b>Total Expenditures</b>	<b>\$ 49,721,856</b>	<b>\$ 3,512,000</b>	<b>\$ 5,368,800</b>	<b>\$ 58,602,656</b>	
Excess or (Deficiencies) of Revenue					
Over Expenditures	\$ (493,356)	\$ (141,000)	\$ 1,226,200	\$ 591,844	
Fund Balance-Beginning Estimated	\$ 18,000,000	\$ 750,000	\$ 2,400,000	\$ 21,150,000	
Fund Balance-Ending-Projected	\$ 17,506,644	\$ 609,000	\$ 3,626,200	\$ 21,741,844	
Proposed Tax Rate	1.06835%		0.3292%		

## DENISON ISD PROPOSED BUDGET REVENUES

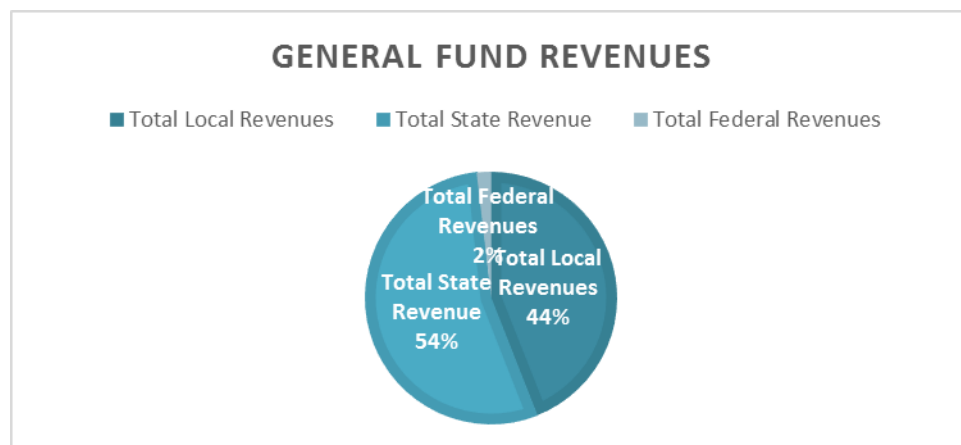


## DENISON ISD PROPOSED EXPENDITURE BUDGET



## General Fund Budget

Denison Independent School District						
General Fund Revenue						
		Actual 2017-18	Adopted Budget 2018-19	Proposed Budget 2019-20	Increase (Decrease)	% Increase (Decrease)
<b>Local Revenues</b>						
	Current Tax Collections	\$ 18,449,161	\$ 20,500,000	\$ 20,750,000	\$ 250,000	1.2%
	Delinquent Tax Collections	\$ 122,612	\$ 200,000	\$ 200,000	\$ -	0.0%
	Penalties & Interest	\$ 196,856	\$ 150,000	\$ 150,000	\$ -	0.0%
	Athletic Revenue	\$ 152,236	\$ 131,500	\$ 140,000	\$ 8,500	6.5%
	Interest Earnings	\$ 256,187	\$ 210,000	\$ 250,000	\$ 40,000	19.0%
	Other Local Revenue	\$ 707,132	\$ 75,000	\$ 75,000	\$ -	0.0%
	<b>Total Local Revenues</b>	<b>\$ 19,884,184</b>	<b>\$ 21,266,500</b>	<b>\$ 21,565,000</b>	<b>\$ 298,500</b>	<b>1.4%</b>
<b>State Revenues</b>						
	Foundation Sch Prog Revenue	\$ 21,131,735	\$ 20,234,035	\$ 23,665,800	\$ 3,431,765	17.0%
	TRS on Behalf	\$ 1,959,565	\$ 2,160,000	\$ 2,312,100	\$ 152,100	7.0%
	E-Rate	\$ 139,739	\$ 180,000	\$ 600,000	\$ 420,000	
	<b>Total State Revenue</b>	<b>\$ 23,231,039</b>	<b>\$ 22,574,035</b>	<b>\$ 26,577,900</b>	<b>\$ 4,003,865</b>	<b>17.74%</b>
<b>Federal Revenues</b>						
	Flood Control	\$ 55,095	\$ 45,000	\$ 45,000	\$ -	0.0%
	SHARS	\$ 917,185	\$ 800,000	\$ 800,000	\$ -	0.0%
	<b>Total Federal Revenues</b>	<b>\$ 972,280</b>	<b>\$ 845,000</b>	<b>\$ 845,000</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Total Revenues</b>	<b>\$ 44,087,503</b>	<b>\$ 44,685,535</b>	<b>\$ 48,987,900</b>	<b>\$ 4,302,365</b>	<b>9.6%</b>



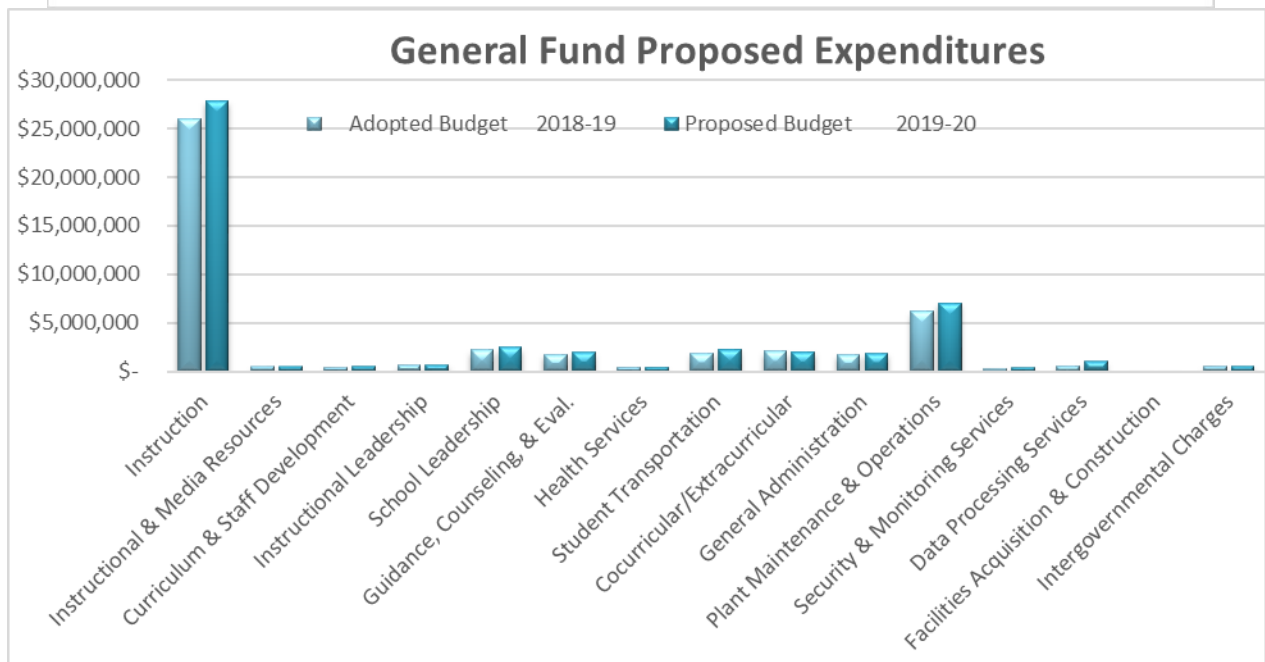
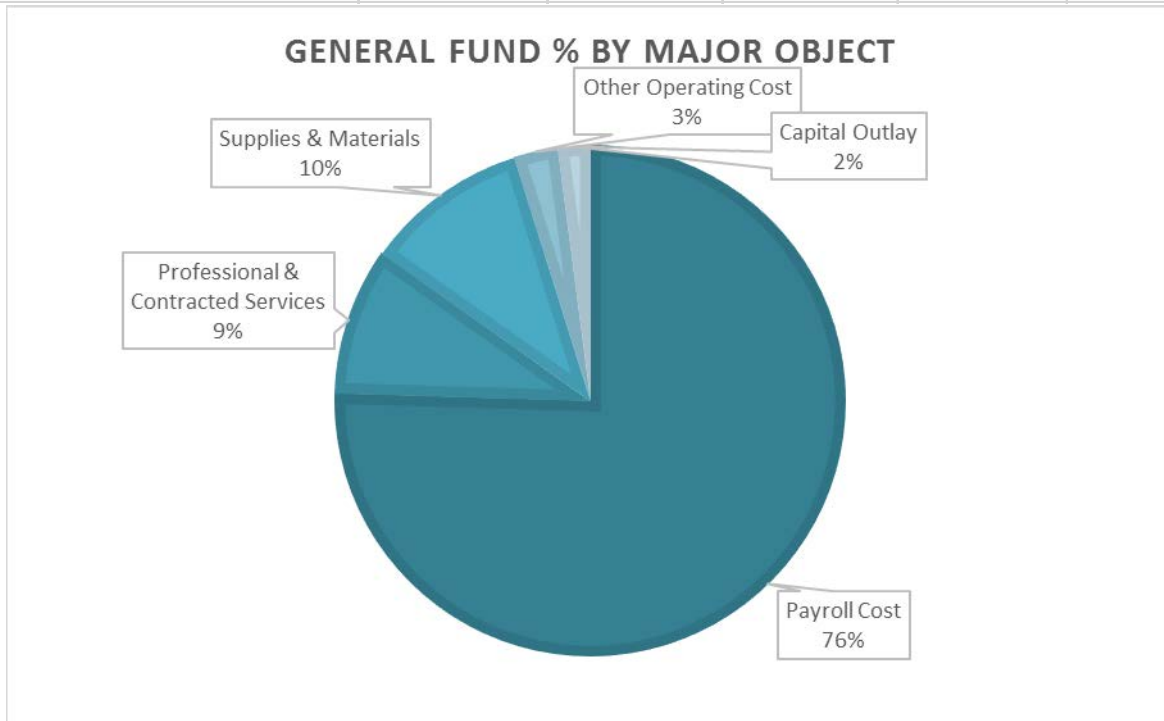
Denison Independent School District						
General Fund						
Expenditure Summary by Major Object within Function						
		Actual 2017-18	Adopted Budget 2018-19	Proposed Budget 2019-20	Increase (Decrease)	% Increase (Decrease)
<b>11 Instruction</b>						
Payroll Cost		\$ 21,643,730	\$ 22,861,212	\$ 24,357,576	\$ 1,496,364	6.5%
Professional & Contracted Servi		\$ 298,680	\$ 428,835	\$ 440,490	\$ 11,655	2.7%
Supplies & Materials		\$ 1,676,621	\$ 2,378,552	\$ 2,704,422	\$ 325,870	13.7%
Other Operating Cost		\$ 173,218	\$ 229,266	\$ 222,831	\$ (6,435)	-2.8%
Capital Outlay		\$ 69,000	\$ 69,000	\$ 189,000	\$ 120,000	173.9%
<b>Instruction</b>		<b>\$ 23,861,249</b>	<b>\$ 25,966,865</b>	<b>\$ 27,914,319</b>	<b>\$ 1,947,454</b>	<b>7.5%</b>
<b>12 Instructional &amp; Media Resources</b>						
Payroll Cost		\$ 264,720	\$ 339,500	\$ 355,211	\$ 15,711	4.6%
Professional & Contracted Servi		\$ 21,000	\$ 21,000	\$ 21,500	\$ 500	2.4%
Supplies & Materials		\$ 80,526	\$ 102,550	\$ 98,010	\$ (4,540)	-4.4%
Other Operating Cost		\$ 2,085	\$ 2,600	\$ 2,600	\$ -	0.0%
Capital Outlay		\$ -	\$ 5,000	\$ 5,000	\$ -	0.0%
<b>Instructional &amp; Media Resource</b>		<b>\$ 368,331</b>	<b>\$ 470,650</b>	<b>\$ 482,321</b>	<b>\$ 11,671</b>	<b>2.5%</b>
			\$ -	\$ -		
<b>13 Curriculum &amp; Staff Development</b>			\$ -	\$ -		
Payroll Cost		\$ 246,186	\$ 327,255	\$ 387,370	\$ 60,115	18.4%
Professional & Contracted Servi		\$ -	\$ 3,500	\$ 18,500	\$ 15,000	428.6%
Supplies & Materials		\$ 18,962	\$ 36,070	\$ 52,830	\$ 16,760	46.5%
Other Operating Cost		\$ 26,089	\$ 35,000	\$ 46,000	\$ 11,000	31.4%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	0.0%
<b>Curriculum &amp; Staff Developmen</b>		<b>\$ 291,237</b>	<b>\$ 401,825</b>	<b>\$ 504,700</b>	<b>\$ 102,875</b>	<b>25.6%</b>
<b>21 Instructional Leadership</b>						
Payroll Cost		\$ 503,508	\$ 600,000	\$ 634,016	\$ 34,016	5.7%
Professional & Contracted Servi		\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials		\$ 7,191	\$ 15,245	\$ 24,200	\$ 8,955	58.7%
Other Operating Cost		\$ 7,986	\$ 19,990	\$ 18,100	\$ (1,890)	-9.5%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	0.0%
<b>Instructional Leadership</b>		<b>\$ 518,685</b>	<b>\$ 635,235</b>	<b>\$ 676,316</b>	<b>\$ 41,081</b>	<b>6.5%</b>

<b>23 School Leadership</b>					
Payroll Cost	\$ 1,929,390	\$ 2,099,000	\$ 2,376,485	\$ 277,485	13.2%
Professional & Contracted Servi	\$ 2,839	\$ 8,100	\$ 8,100	\$ -	0.0%
Supplies & Materials	\$ 38,890	\$ 52,841	\$ 74,681	\$ 21,840	41.3%
Other Operating Cost	\$ 33,745	\$ 44,750	\$ 45,680	\$ 930	2.1%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
<b>School Leadership</b>	<b>\$ 2,004,864</b>	<b>\$ 2,204,691</b>	<b>\$ 2,504,946</b>	<b>\$ 300,255</b>	<b>13.6%</b>
<b>31 Guidance, Counseling, &amp; Eval.</b>					
Payroll Cost	\$ 1,451,680	\$ 1,570,000	\$ 1,767,652	\$ 197,652	12.6%
Professional & Contracted Servi	\$ 51,289	\$ 88,650	\$ 100,250	\$ 11,600	13.1%
Supplies & Materials	\$ 43,374	\$ 58,320	\$ 57,935	\$ (385)	-0.7%
Other Operating Cost	\$ 12,058	\$ 17,995	\$ 24,250	\$ 6,255	34.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Guidance, Counseling, &amp; Eval.</b>	<b>\$ 1,558,401</b>	<b>\$ 1,734,965</b>	<b>\$ 1,950,087</b>	<b>\$ 215,122</b>	<b>12.4%</b>
<b>33 Health Services</b>					
Payroll Cost	\$ 392,304	\$ 404,000	\$ 418,944	\$ 14,944	3.7%
Professional & Contracted Servi	\$ 1,880	\$ 3,600	\$ 1,500	\$ (2,100)	-58.3%
Supplies & Materials	\$ 7,906	\$ 30,700	\$ 31,000	\$ 300	1.0%
Other Operating Cost	\$ 594	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Health Services</b>	<b>\$ 402,684</b>	<b>\$ 439,300</b>	<b>\$ 453,444</b>	<b>\$ 14,144</b>	<b>3.2%</b>
<b>34 Student Transportation</b>					
Payroll Cost	\$ 948,630	\$ 1,120,000	\$ 1,278,325	\$ 158,325	14.1%
Professional & Contracted Servi	\$ 195,474	\$ 92,500	\$ 124,500	\$ 32,000	34.6%
Supplies & Materials	\$ 280,238	\$ 280,500	\$ 300,500	\$ 20,000	7.1%
Other Operating Cost	\$ (66,805)	\$ 4,000	\$ (16,000)	\$ (20,000)	-500.0%
Capital Outlay	\$ 483,210	\$ 385,000	\$ 606,000	\$ 221,000	57.4%
<b>Student Transportation</b>	<b>\$ 1,840,747</b>	<b>\$ 1,882,000</b>	<b>\$ 2,293,325</b>	<b>\$ 411,325</b>	<b>21.9%</b>
<b>36 Cocurricular/Extracurricular</b>					
Payroll Cost	\$ 757,016	\$ 874,500	\$ 972,600	\$ 98,100	11.2%
Professional & Contracted Servi	\$ 129,069	\$ 131,750	\$ 133,500	\$ 1,750	1.3%
Supplies & Materials	\$ 341,732	\$ 485,660	\$ 364,240	\$ (121,420)	-25.0%
Other Operating Cost	\$ 508,442	\$ 578,579	\$ 568,979	\$ (9,600)	-1.7%
Capital Outlay	\$ 21,500	\$ -	\$ -	\$ -	0.0%
<b>Cocurricular/Extracurricular</b>	<b>\$ 1,757,759</b>	<b>\$ 2,070,489</b>	<b>\$ 2,039,319</b>	<b>\$ (31,170)</b>	<b>-1.5%</b>



41	General Administration					
	Payroll Cost	\$ 1,187,589	\$ 1,276,075	\$ 1,362,050	\$ 85,975	6.7%
	Professional & Contracted Servi	\$ 155,768	\$ 212,500	\$ 242,500	\$ 30,000	14.1%
	Supplies & Materials	\$ 50,787	\$ 84,300	\$ 91,800	\$ 7,500	8.9%
	Other Operating Cost	\$ 144,614	\$ 149,000	\$ 173,000	\$ 24,000	16.1%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
	General Administration	\$ 1,538,758	\$ 1,721,875	\$ 1,869,350	\$ 147,475	8.6%
51	Plant Maintenance & Operations					
	Payroll Cost	\$ 2,603,047	\$ 2,735,000	\$ 3,086,511	\$ 351,511	12.9%
	Professional & Contracted Servi	\$ 2,626,170	\$ 2,442,000	\$ 2,913,500	\$ 471,500	19.3%
	Supplies & Materials	\$ 706,854	\$ 568,750	\$ 568,750	\$ -	0.0%
	Other Operating Cost	\$ 309,907	\$ 285,500	\$ 285,750	\$ 250	0.1%
	Capital Outlay	\$ 120,171	\$ 110,000	\$ 180,000	\$ 70,000	63.6%
	Plant Maintenance & Operation	\$ 6,366,149	\$ 6,141,250	\$ 7,034,511	\$ 893,261	14.5%
52	Security & Monitoring Services					
	Payroll Cost	\$ 174,398	\$ 181,200	\$ 231,714	\$ 50,514	27.9%
	Professional & Contracted Servi	\$ 12,610	\$ 26,200	\$ 26,200	\$ -	0.0%
	Supplies & Materials	\$ 41,691	\$ 74,500	\$ 159,500	\$ 85,000	114.1%
	Other Operating Cost	\$ 2,224	\$ 1,500	\$ 1,500	\$ -	0.0%
	Capital Outlay	\$ 97,078	\$ -	\$ -	\$ -	0.0%
	Security & Monitoring Services	\$ 328,001	\$ 283,400	\$ 418,914	\$ 135,514	47.8%
53	Data Processing Services				\$ -	
	Payroll Cost	\$ 250,434	\$ 265,000	\$ 298,389	\$ 33,389	12.6%
	Professional & Contracted Servi	\$ 151,522	\$ 55,120	\$ 55,120	\$ -	0.0%
	Supplies & Materials	\$ 100,512	\$ 186,255	\$ 636,255	\$ 450,000	241.6%
	Other Operating Cost	\$ 2,384	\$ 5,540	\$ 5,540	\$ -	0.0%
	Capital Outlay	\$ 24,425	\$ 85,000	\$ 35,000	\$ (50,000)	-58.8%
	Data Processing Services	\$ 529,277	\$ 596,915	\$ 1,030,304	\$ 433,389	72.6%
81	Facilities Acquisition & Construction					
	Professional & Contracted Servi	\$ -	\$ -	\$ -	\$ -	0.0%
	Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.0%
	Other Operating Cost	\$ -	\$ -	\$ -	\$ -	0.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
	Facilities Acquisition & Construc	\$ -	\$ -	\$ -	\$ -	0.0%
99	Intergovernmental Charges					
	Professional & Contracted Servi	\$ 433,186	\$ 500,000	\$ 550,000	\$ 50,000	10.0%
	Intergovernmental Charges	\$ 433,186	\$ 500,000	\$ 550,000	\$ 50,000	10.0%
	Total Expenditures	\$ 41,799,328	\$ 45,049,460	\$ 49,721,856	\$ 4,672,396	10.4%

<b>Total by Major Object</b>					
Payroll Cost	\$ 32,352,632	\$ 34,652,742	\$ 37,526,843	\$ 2,874,101	8.3%
Professional & Contracted Servi	\$ 4,079,487	\$ 4,013,755	\$ 4,635,660	\$ 621,905	15.5%
Supplies & Materials	\$ 3,395,284	\$ 4,354,243	\$ 5,164,123	\$ 809,880	18.6%
Other Operating Cost	\$ 1,156,541	\$ 1,374,720	\$ 1,380,230	\$ 5,510	0.4%
Capital Outlay	\$ 815,384	\$ 654,000	\$ 1,015,000	\$ 361,000	55.2%
<b>Total</b>	<b>\$ 41,799,328</b>	<b>\$ 45,049,460</b>	<b>\$ 49,721,856</b>	<b>\$ 4,672,396</b>	<b>10.4%</b>

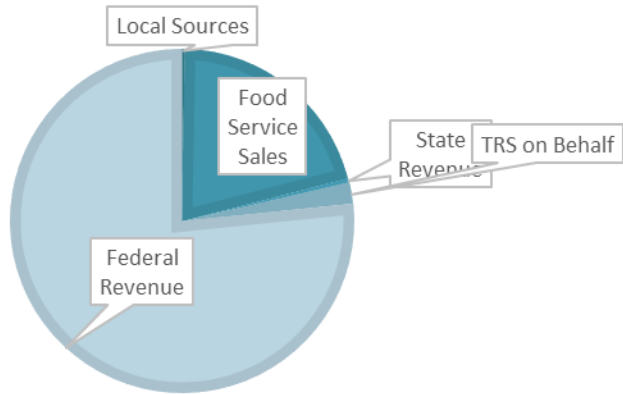


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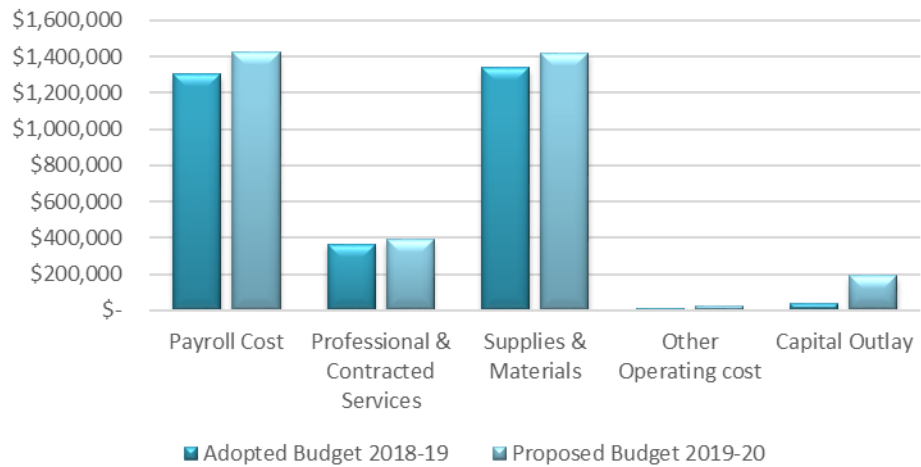
## Food Service Budget

Denison Independent School District						
Food Service Fund Budget						
2018-19 Proposed						
		Actual 2017-18	Adopted Budget 2018-19	Proposed Budget 2019-20	Increase (Decrease)	% Increase (Decrease)
<b>Revenues</b>						
	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%
	<b>Total Revenues</b>	<b>\$ 2,999,688</b>	<b>\$ 3,064,300</b>	<b>\$ 3,287,000</b>	<b>\$ 222,700</b>	<b>7.3%</b>
<b>Expenditures</b>						
35	Payroll Cost	\$ 1,280,654	\$ 1,304,500	\$ 1,423,996	\$ 119,496	9.2%
	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%
	<b>Total Expense</b>	<b>\$ 2,864,818</b>	<b>\$ 3,062,100</b>	<b>\$ 3,449,396</b>	<b>\$ 387,296</b>	<b>12.6%</b>
	Excess (Deficiencies) of Revenue					
	Over Expenditures	\$ 134,870	\$ 2,200	\$ (162,396)	\$ (164,596)	

## FOOD SERVICE 2018-19 PROPOSED REVENUES



## Food Service Expenditures

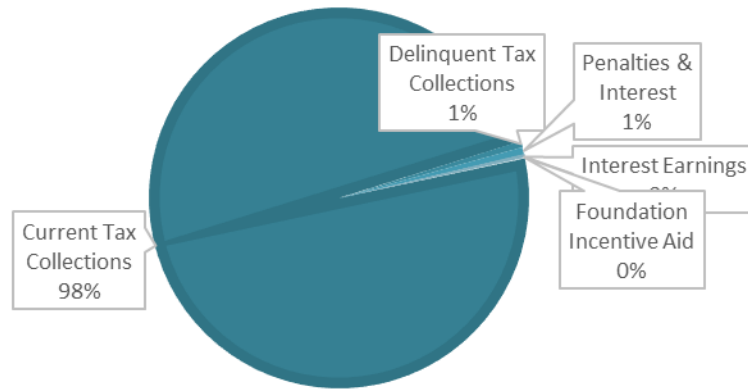


## Debt Service Budget

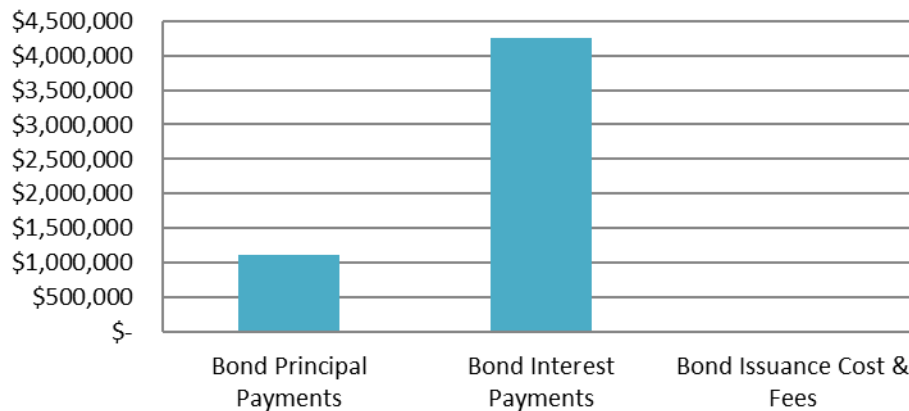
Denison Independent School District						
Debt Service Fund Detail Budget						
2018-19 Adopted Budget						
		Actual 2017-18	Adopted Budget 2018-19	Proposed Budget 2019-20	Increase (Decrease)	% Increase (Decrease)
<b>Revenues</b>						
	Current Tax Collections	\$ 5,186,192	\$ 5,600,000	\$ 6,400,000	\$ 800,000	14.3%
	Delinquent Tax Collections	\$ 35,928	\$ 60,000	\$ 35,000	\$ (25,000)	-41.7%
	Penalties & Interest	\$ 44,344	\$ 45,000	\$ 40,000	\$ (5,000)	-11.1%
	Interest Earnings	\$ 20,055	\$ 3,500	\$ 20,000	\$ 16,500	471.4%
	Foundation Incentive Aid	\$ 176,117	\$ 100,000	\$ -	\$ (100,000)	-100.0%
	<b>Total Revenues</b>	<b>\$ 5,462,636</b>	<b>\$ 5,808,500</b>	<b>\$ 6,495,000</b>	<b>\$ 686,500</b>	<b>11.8%</b>
<b>Expenditures</b>						
	Bond Principal Payments	\$ 968,010	\$ 1,037,480	\$ 1,111,100	\$ 73,620	7.1%
	Bond Interest Payments	\$ 4,119,659	\$ 4,183,300	\$ 4,252,700	\$ 69,400	1.7%
	Bond Issuance Cost & Fees	\$ 3,315	\$ 5,000	\$ 5,000	\$ -	0.0%
	<b>Total Expense</b>	<b>\$ 5,090,984</b>	<b>\$ 5,225,780</b>	<b>\$ 5,368,800</b>	<b>\$ 143,020</b>	<b>2.7%</b>
	Excess (Deficiencies) of Revenue Over Expenditures	\$ 371,652	\$ 582,720	\$ 1,126,200	\$ 543,480	

### DEBT SERVICE PROPOSED REVENUE

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



### Debt Service Fund Adopted Expenditures



# 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 19<sup>th</sup> 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 Trustees

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.

David Hawley.....	President
Ken Altnether.....	Vice President
Linda Flemming.....	Secretary
Bob Rhoden.....	Member
Bruce Hysmith.....	Member
Randy Sedlacek.....	Member
Becky Russell.....	Member

## 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 12<sup>th</sup> 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 2018-19(Fall Snapshot)					
	Houston	Hyde Park	Mayes	Lamar	Terrell
<b>EE</b>	6	60			
<b>PK</b>	35	70	10	59	30
<b>KG</b>	34	71	75	94	55
<b>1<sup>st</sup></b>	41	79	91	69	59
<b>2<sup>nd</sup></b>	35	81	97	89	46
<b>3<sup>rd</sup></b>	45	67	103	79	54
<b>4<sup>th</sup></b>	48	83	86	78	80
<b>Total</b>	244	457	462	468	324

Enrollment 2018-19(Fall Snapshot)				
	BMcDaniel	Scott	Pathways	DHS
<b>5<sup>th</sup></b>	360			
<b>6<sup>th</sup></b>	345			
<b>7<sup>th</sup></b>		361		
<b>8<sup>th</sup></b>		357		
<b>9<sup>th</sup></b>			2	388
<b>10<sup>th</sup></b>			5	337
<b>11<sup>th</sup></b>			4	329
<b>12<sup>th</sup></b>			14	267
<b>Total</b>	705	718	25	1321

Enrollment(Fall Snapshot)							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>EE</b>	6	10	8	18	11	9	12
<b>PK</b>	221	226	232	186	198	204	204
<b>KG</b>	351	356	357	348	340	335	329
<b>1<sup>st</sup></b>	317	343	352	363	344	350	339
<b>2<sup>nd</sup></b>	345	314	342	352	336	345	348
<b>3<sup>rd</sup></b>	306	330	323	335	328	345	348
<b>4<sup>th</sup></b>	315	322	341	330	320	349	375
<b>5<sup>th</sup></b>	327	317	338	338	333	338	360
<b>6<sup>th</sup></b>	328	323	313	335	335	338	345
<b>7<sup>th</sup></b>	333	330	337	327	337	365	361
<b>8<sup>th</sup></b>	291	320	333	337	322	349	357
<b>9<sup>th</sup></b>	349	325	352	396	391	377	390
<b>10<sup>th</sup></b>	316	332	305	321	328	364	342
<b>11<sup>th</sup></b>	303	268	319	281	323	298	333
<b>12<sup>th</sup></b>	289	288	278	306	251	292	281
<b>Total</b>	4,397	4,404	4,530	4,573	4,497	4,658	4724

Student Ethnicity(Fall Snapshot)				
	2015-16	2016-17	2017-18	2018-19
<b>Hispanic/Latino</b>	17.7%	18.5%	19.7%	19.8%
<b>American Indian or Alaska Native</b>	2.4%	2.2%	2.1%	2%
<b>Asian</b>	0.7%	0.7%	0.5%	.8%
<b>Black or African American</b>	9.6%	9.9%	10.4%	10.3%
<b>Hawaian or Other Pacific Islander</b>	0%	0%	0%	0%
<b>Two or More Races</b>				8.2%
<b>White</b>	62.2%	60.8	59.3%	58.9%

## **Denison Independent School District**

### **2019-2020 Budget Calendar**

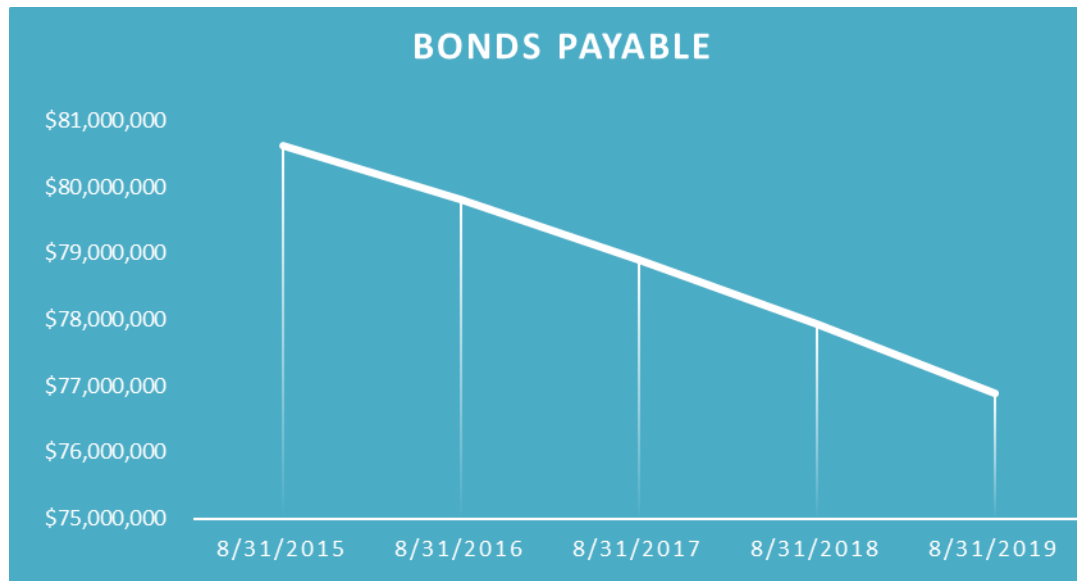
January 7, 2019	Preliminary student projections established and allocations distributed to campuses and departments
January 7, 2019	Review budget hand book
January 15, 2019	Present budget handbook for Board approval
January 16, 2019	Distributions of budget preparation information and budget training schedule
February 18, 2019	Review salary schedules, pay rates, and staffing allocations.
April 12, 2019	Deadline to submit campus and department budgets
May 31, 2019	Preliminary projections of revenues for 2019-20
June 12, 2019	Budget Committee Meeting: Preliminary budget discussion
July 16, 2019	Budget Committee Meeting: Preliminary budget discussion
July 23, 2019	Present preliminary budget to Board of Trustees
July 24, 2019	Budget Committee Meeting (if needed)
August 5, 2019	Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website
August 20, 2019	Public hearing on the 2018-19 proposed budget; Present proposed budget and proposed tax rate for Board of Trustees approval

## SUPPLEMENTAL INFORMATION SECTION

## Bonds Payable

### Denison ISD Bonds Payable

Issue	Balance 8/31/2015	Balance 8/31/2016	Balance 8/31/2017	Balance 8/31/2018	Projected Balance 8/31/2019	Payoff Year
Series 1997	\$2,651,762	\$2,127,342	\$1,637,447	\$1,175,440	\$744,484	2021
Series 2011	\$69,001,362	\$68,950,843	\$60,117,604	\$59,841,601	\$59,470,077	2041
Series 2013	\$8,960,000	\$8,735,000	\$8,510,000	\$8,280,000	\$8,045,000	2031
Series 2017	\$0	\$0	\$8,630,000	\$8,630,000	\$8,630,000	2041
Total	\$80,613,124	\$79,813,186	\$78,895,051	\$77,927,041	\$76,889,561	



## Denison ISD

### **Projected Program Allocations from State Funding 2019-20**

Program	Allotment
23 - Special Ed	4,727,708
22- Career & Tech	2,815,476
21 Gifted & Talented	0
24-Comp Ed	4,735,731,
25-Bilingual	196,219
31-High school allotment	0
Transportation	236,964
Total	12,712,098



## PROGRAM ALLOTMENTS

