



Denison ISD
Budget 2024-25

For the Fiscal Year Ending August 31, 2025

Denison Independent School District

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

Board of Trustees

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Becky Russell, Vice President
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David Hawley, Member
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Administrative Officials

David Kirkbride, Ed. D., Superintendent
Andru Gilbert, 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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Kyle Uber, Director of Human Resources

Denison Independent School District

Consultants & Advisors

Auditors

Pattillo, Brown & Hill, L.L.P.
401 W State Highway 6
Waco, TX 76710

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 2024-25 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, 2024, through August 31, 2025.

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 recommended by 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 an overview of the budget documents. This section presents the budget in a narrative form, utilizing charts, tables, and graphs to assist the reader.

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 section 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:

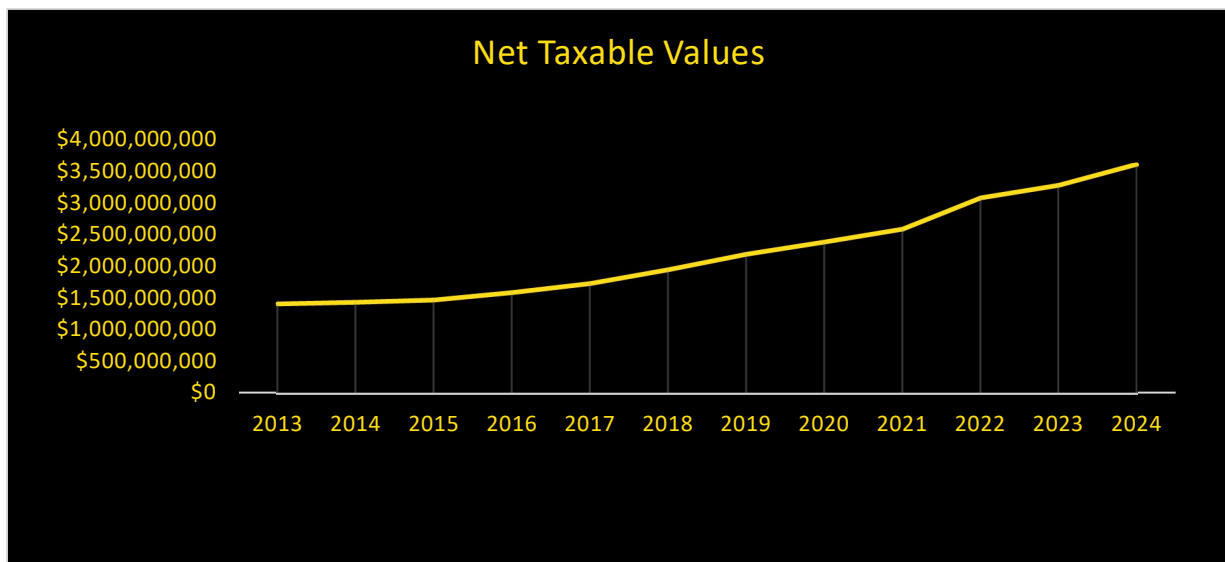
- Utilize Denison ISD staff input
- Explore methods to increase revenues
- Review expenditures for possible reductions
- Provide adequate staff, training, supplies, and facilities in order to meet the goals of Denison ISD and expectations of the community
- Provide competitive compensation and benefits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

Budget Development Key Issues

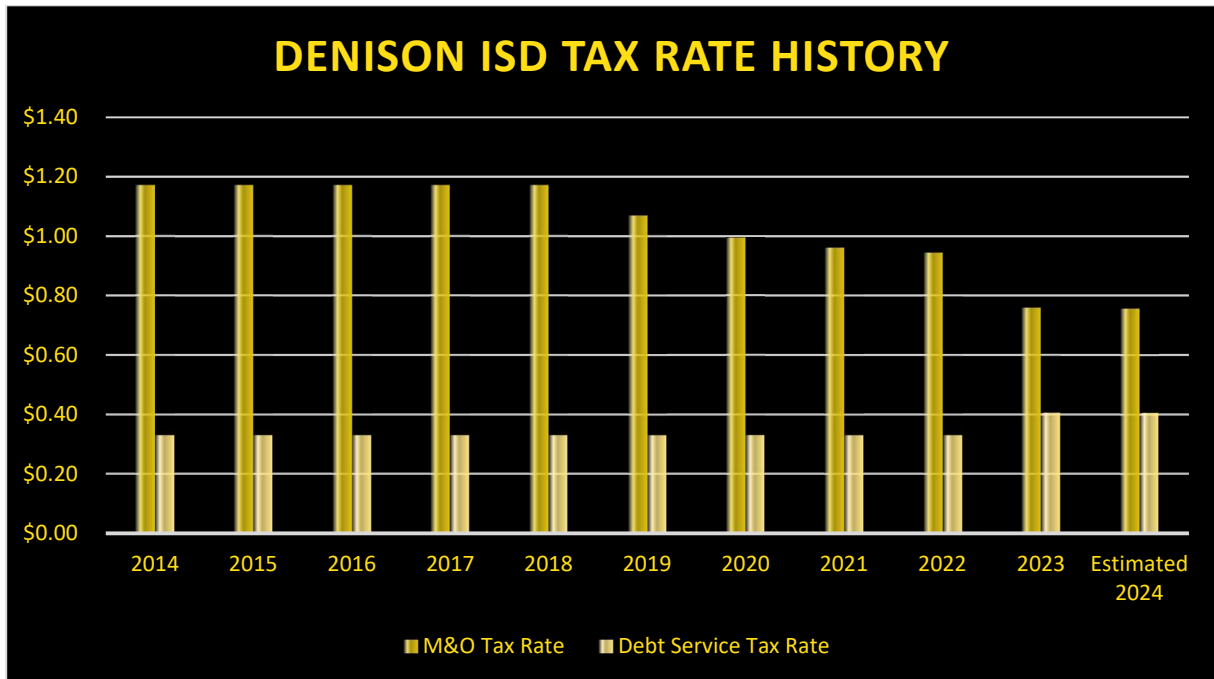
Several Key issues were considered in the budget development process. These issues include property taxes, state funding, staffing needs, employee benefits, employee compensation, program requirements, facility repairs, inflationary operation cost increases, and allocation of resources.

Budget Highlights – Property Taxes

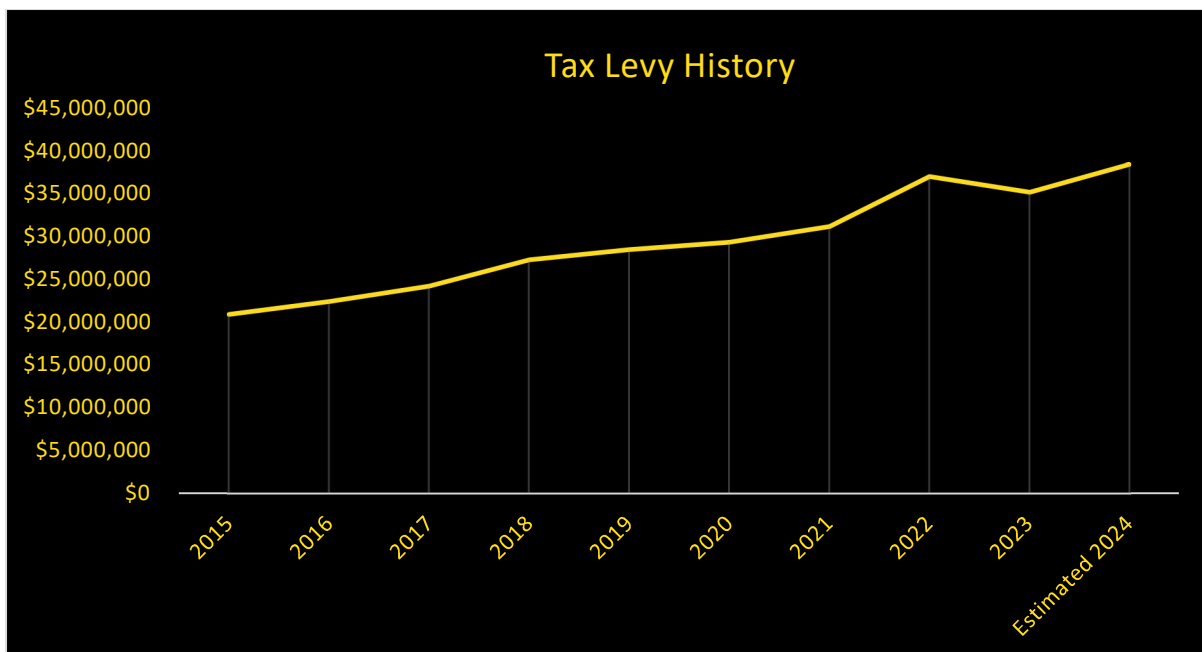
Net taxable values increased by 10%.



Property tax revenue is reported in the General Fund and Debt Service Fund. The total tax rate for 2024-25 will be \$1.1602 per \$100 of valuation. The operating tax rate will be reduced from \$0.7575 to \$0.7552, and the debt service rate will remain at \$0.405.



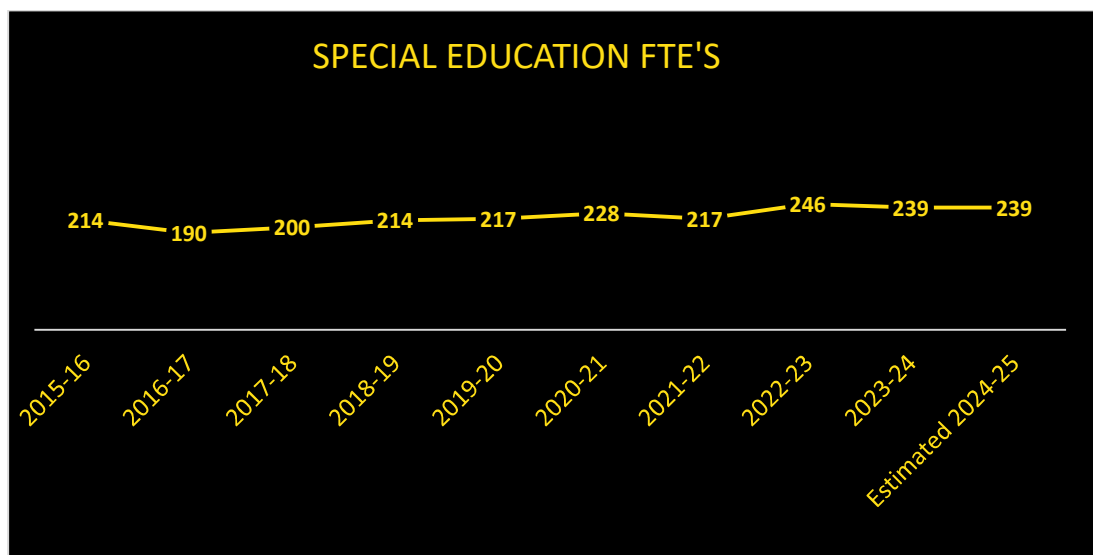
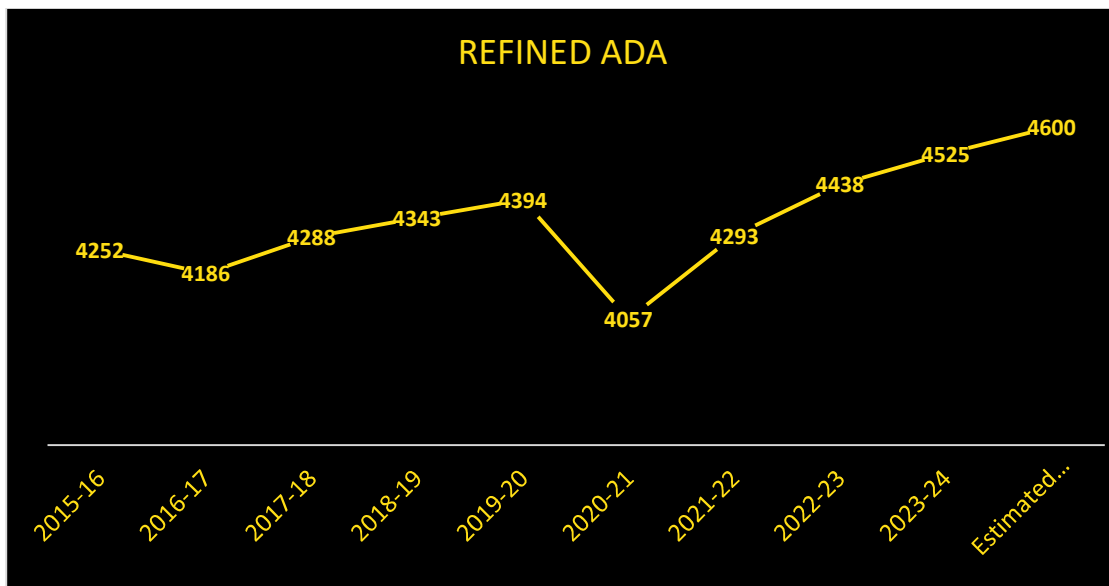
The estimated total tax levy for 2024-25 is \$38,433,380. The tax levy increased by 9.3% from the previous year's tax levy.

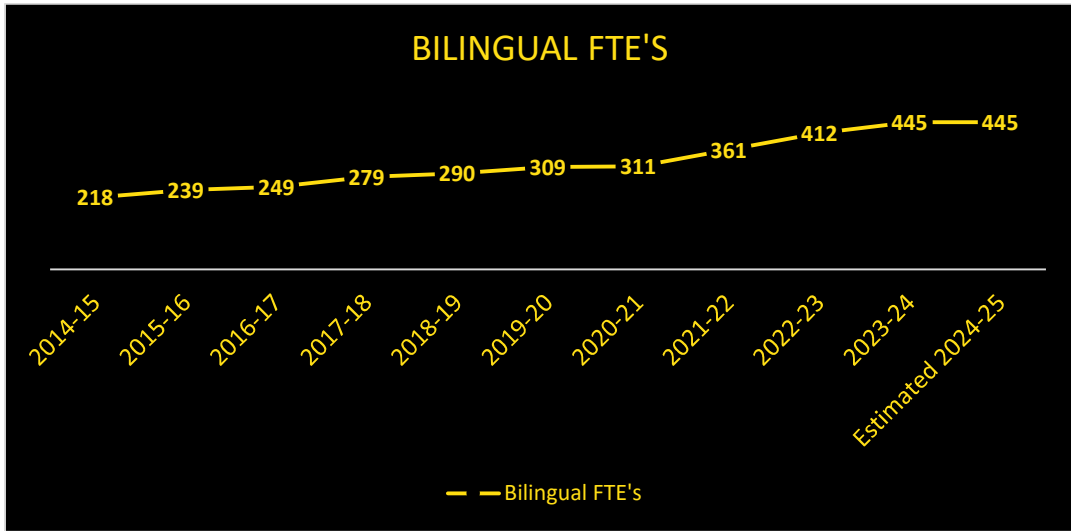
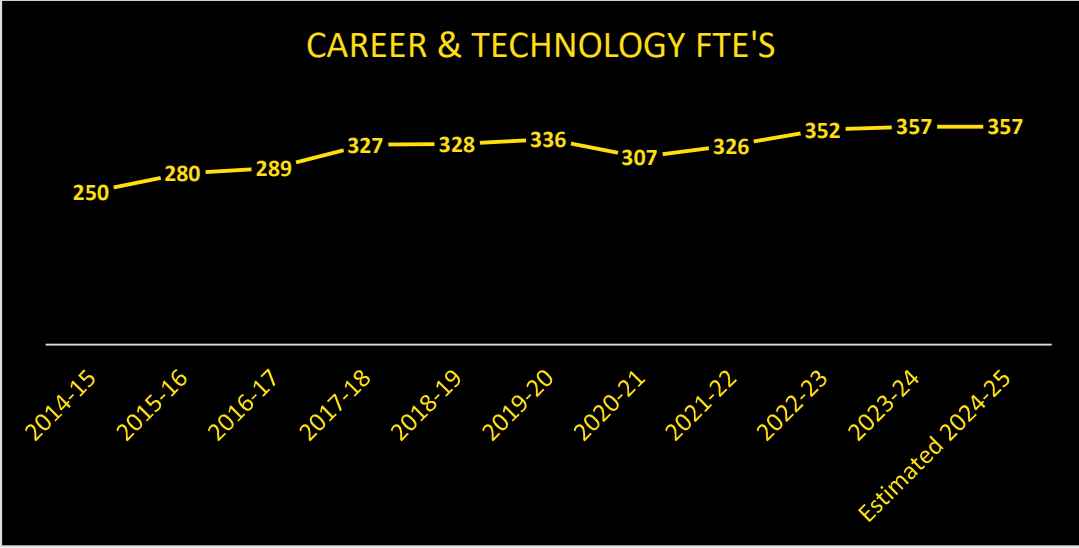


Budget Highlights – State Funding

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 decrease by \$350,000.





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 for 2024-25.

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

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 recommended in the 2024-25 proposed budget:

Each employee will receive a minimum increase of 2%.

The minimum hourly rate will increase from \$14.15 to \$14.30 per hour.

The minimum Bus Driver hourly rate will increase from \$20.25 to 20.50

The beginning salary for a teacher will increase from \$53,500 to \$54,500

The beginning salary for instruction aides will increase from \$21,194 to \$21,550

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

Additional information concerning compensation can be viewed in the District compensation plan. The plan is a guide for administering salaries and wages for employees of Denison ISD.

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.

Denison Independent School District Campus General Fund Budget Allocations 2024-25						
Campus	Budget Owner	Student Count	Allocation per Student Amount	2023-24 Current Allocation	2024-25 Allocation	% Reduction
Denison High School	DHS Principal	1,375	185	\$242,350	\$230,250	-4.99%
DHS extracurricular	DHS Principal			\$93,000	\$88,350	-5.00%
CATE	DHS Principal			\$200,000	\$175,000	-12.50%
Band/Drill	Band Director			\$178,000	\$169,100	-5.00%
Choir	Choir Director			\$16,700	\$15,865	-5.00%
Drama	Drama Director			\$39,000	\$37,050	-5.00%
AVID	DHS Principal			\$23,000	\$21,850	-5.00%
Pathway		57	185	\$10,545	\$10,030	-4.88%
Alternative School	Pathways Principal			\$20,600	\$19,570	-5.00%
Scott Middle School	SMS Principal	758	170	\$127,330	\$120,970	-4.99%
Band/Drill	Band Director			\$28,000	\$26,600	-5.00%
Choir	Choir Director			\$12,000	\$11,400	-5.00%
CATE	SMS Principal			\$25,000	\$23,750	-5.00%
Drama	Drama Director			\$9,000	\$8,550	-5.00%
B. McDaniel Intermediate	BMC Principal	735	170	\$115,995	\$110,200	-5.00%
Band	Band Director			\$20,000	\$19,000	-5.00%
Choir	Choir Director			\$4,500	\$4,275	-5.00%
Houston Elementary	Houston Principal	284	160	\$45,760	\$43,475	-4.99%
Hyde Park	HP Principal	511	160	\$74,400	\$70,700	-4.97%
Lamar	Lamar Principal	497	160	\$76,480	\$72,700	-4.94%
Mayes	Mayes Principal	553	160	\$75,360	\$71,600	-4.99%
Terrell	Terrell Principal	371	160	\$56,000	\$53,200	-5.00%
Athletics	Athletic Director			638,120	606,200	-5.00%
Total Campus				2,131,140	2,009,685	

Denison Independent School District
Department General Fund Budget Allocations
2024-25

Department/Budget	Budget Owner	2023-24 Allocation	2024-25 Allocation
Administrative Services	Asst. Supt. for Administration	190,000	141,500
Business Office	Director of Business	1,371,000	1,133,900
Compensatory/At Risk Services	Director of Special Programs	195,000	175,500
Curriculum Services	Director of Instruction	601,000	535,077
District CATE	Asst. Supt. for Business	50,000	45,000
District Services	Asst. Supt. for Business	1,117,064	683,600
Facilities	Director of Facilities	4,852,000	4,366,000
Human Resources	Director of HR	25,000	22,500
Payroll and Benefits	Asst. Supt. for Business	43,230,247	45,129,046
Public Information	Coordinator of Public Relations	40,000	36,000
Security	Chief of Police	210,000	199,500
Special Education	Director of Special Education	315,000	315,000
Superintendent	Asst. Supt. for Business	40,000	36,000
Technology	Director of Technology	900,000	839,500
Textbooks/Camp James Ray	Coordinator of Textbooks	70,000	63,000
Transportation	Director of Transportation	953,000	570,000
Total Department		54,159,311	54,291,123

Denison Independent School District Planning amounts 2024-25		
Business Office	Budget 2024-25	Budget 2023-24
Appraisal Service	\$750,000	\$850,000
Attorney Fees	\$100,000	\$100,000
Teacher Liability Insurance	\$60,000	\$60,000
Tax Collections Fees	\$23,000	\$22,000
Audit	\$38,000	\$40,000
Election Expenses	\$10,000	\$10,000
Required Notice	\$5,000	\$12,000
District Services		
General Construction	\$0	\$250,000
Beyond District	\$15,000	\$30,000
Copiers	\$100,000	\$100,000
Morale Incentives	\$29,500	\$29,500
Transportaion		
2 buses	\$0	\$245,000
2 Suburbans	\$0	\$110,000
Fuel	\$222,000	\$190,000
Vehicle insurance	\$148,000	\$137,500
Facilities		
Property Insurance	\$1,125,639	\$1,046,000
Electricity	\$925,000	\$900,000
Water/Trash	\$400,000	\$300,000
Natural Gas	\$215,000	\$215,000
Building Supplies	\$300,000	\$300,000
Summer Projects	\$16,000	\$336,000
Repairs Service	\$225,000	\$275,000
Custodial Supplies	\$200,000	\$200,000
Grounds Supplies	\$90,000	\$100,000
Service Vehicles	\$0	\$100,000

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.

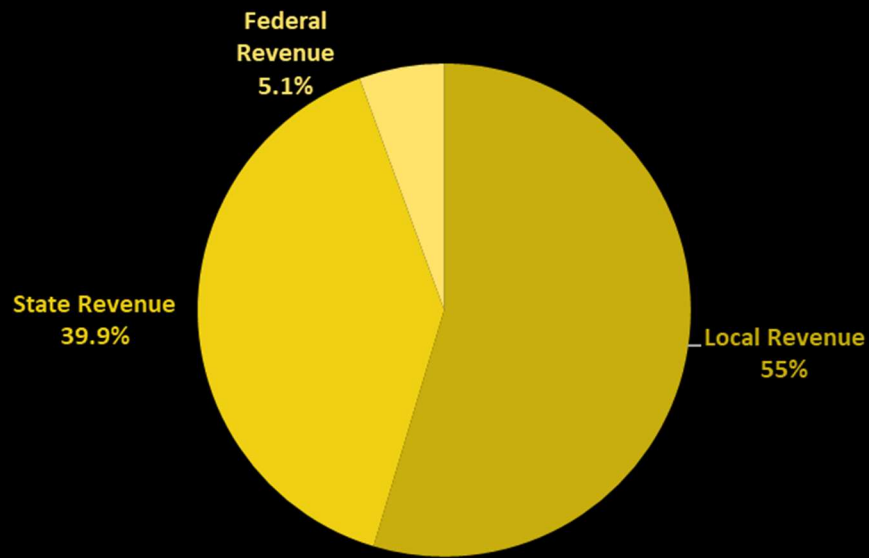
Debt Service Fund - Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and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

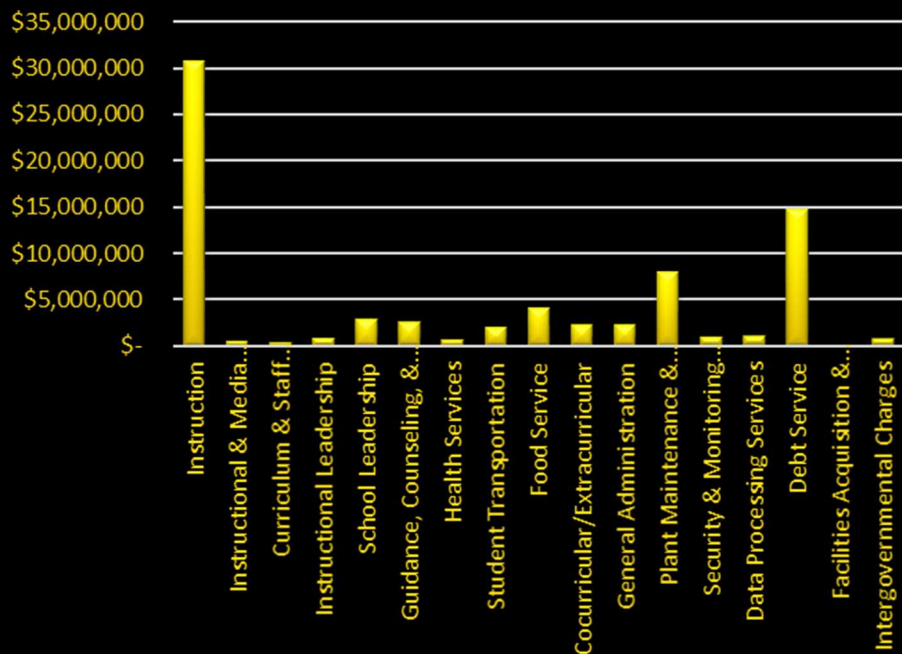
District Combined Budget

Combined Funds General Fund, Debt Service Fund, and Food Service Fund 2024-25 Budget				
	General	Food Service	Debt Service	Total
Revenues				
Local Revenue	\$ 26,085,000	\$ 579,500	\$ 13,433,000	\$ 40,097,500
State Revenue	\$ 28,087,000	\$ 145,000	\$ 1,020,000	\$ 29,252,000
Federal Revenue	\$ 555,000	\$ 3,540,000		\$ 4,095,000
Total Revenue	\$ 54,727,000	\$ 4,264,500	\$ 14,453,000	\$ 73,444,500
Expenditures				
11 Instruction	\$ 30,644,233			\$ 30,644,233
12 Instructional & Media Resources	\$ 527,220			\$ 527,220
13 Curriculum & Staff Development	\$ 402,847			\$ 402,847
21 Instructional Leadership	\$ 867,952			\$ 867,952
23 School Leadership	\$ 2,859,745			\$ 2,859,745
31 Guidance, Counseling, & Eval.	\$ 2,527,351			\$ 2,527,351
33 Health Services	\$ 692,660			\$ 692,660
34 Student Transportation	\$ 2,066,650			\$ 2,066,650
35 Food Service	\$ -	\$ 4,409,000		\$ 4,409,000
36 Cocurricular/Extracurricular	\$ 2,309,650			\$ 2,309,650
41 General Administration	\$ 2,314,250			\$ 2,314,250
51 Plant Maintenance & Operations	\$ 8,072,900			\$ 8,072,900
52 Security & Monitoring Services	\$ 991,200			\$ 991,200
53 Data Processing Services	\$ 1,036,650			\$ 1,036,650
71 Debt Service	\$ 267,500		\$ 14,444,517	\$ 14,712,017
81 Facilities Acquisition & Construction	\$ -			\$ -
99 Intergovernmental Charges	\$ 720,000			\$ 720,000
Total Expenditures	\$ 56,300,808	\$ 4,409,000	\$ 14,444,517	\$ 75,154,325
Excess or (Deficiencies) of Revenue Over Expenditures				
	\$ (1,573,808)	\$ (144,500)	\$ 8,483	\$ (1,709,825)
Fund Balance-Beginning Estimated				
	\$ 16,900,000	\$ 700,000	\$ 3,750,000	\$ 21,350,000
Fund Balance-Ending-Projected				
	\$ 15,326,192	\$ 555,500	\$ 3,758,483	\$ 19,640,175
Maintenance & Operations Tax Rate				
	\$0.75520		\$0.4050	\$1.1602
Publish required notices budget amount: \$5,000				

DENISON ISD BUDGET REVENUES



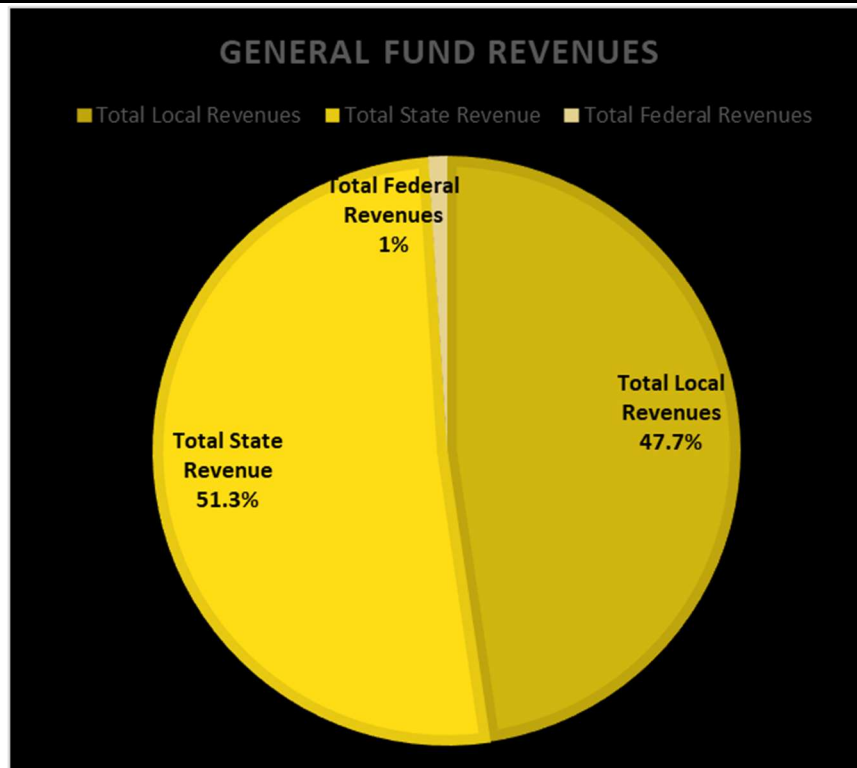
Denison ISD Expenditure Budget



General Fund Budget

Denison Independent School District General Fund Revenue

	Actual 2022-23	Adopted Budget 2023-24	Budget 2024-25	Increase (Decrease)	% Increase (Decrease)
Local Revenues					
Current Tax Collections	\$ 26,508,227	\$ 23,990,000	\$ 24,325,000	\$ 335,000	1.4%
Delinquent Tax Collections	\$ 576,753	\$ 300,000	\$ 380,000	\$ 80,000	26.7%
Penalties & Interest	\$ 335,729	\$ 250,000	\$ 330,000	\$ 80,000	32.0%
Interest Earnings	\$ 868,924	\$ 300,000	\$ 800,000	\$ 500,000	166.7%
Other Local Revenue	\$ 468,239	\$ 240,000	\$ 250,000	\$ 10,000	4.2%
Total Local Revenues	\$ 28,757,872	\$ 25,080,000	\$ 26,085,000	\$ 1,005,000	4.0%
State Revenues					
Foundation Sch Prog Revenue	\$ 19,138,823	\$ 25,290,000	\$ 24,940,000	\$ (350,000)	-1.4%
TRS on Behalf	\$ 2,766,945	\$ 2,885,000	\$ 3,137,000	\$ 252,000	8.7%
E-Rate	\$ -	\$ 10,000	\$ 10,000	\$ -	-
Total State Revenue	\$ 21,905,768	\$ 28,185,000	\$ 28,087,000	\$ (98,000)	-0.35%
Federal Revenues					
Flood Control	\$ 59,855	\$ 50,000	\$ 55,000	\$ 5,000	10.0%
SHARS	\$ 1,107,379	\$ 1,000,000	\$ 500,000	\$ (500,000)	-50.0%
Total Federal Revenues	\$ 1,167,234	\$ 1,050,000	\$ 555,000	\$ (495,000)	-47.1%
Total Revenues	\$ 51,830,874	\$ 54,315,000	\$ 54,727,000	\$ 412,000	0.8%



Denison Independent School District
General Fund
Expenditure Summary by Major Object within Function

	Actual 2022-23	Adopted Budget 2023- 24	Budget 2024- 25	Increase (Decrease)	% Increase (Decrease)
11 Instruction					
Payroll Cost	\$ 26,603,085	\$ 28,013,710	\$ 28,839,227	\$ 825,517	2.9%
Professional & Contracted Services	\$ 248,948	\$ 364,334	\$ 266,275	\$ (98,059)	-26.9%
Supplies & Materials	\$ 1,291,177	\$ 1,541,811	\$ 1,357,511	\$ (184,300)	-12.0%
Other Operating Cost	\$ 211,024	\$ 203,665	\$ 181,220	\$ (22,445)	-11.0%
Capital Outlay	\$ 66,840	\$ 34,450	\$ -	\$ (34,450)	-100.0%
Instruction	\$ 28,421,073	\$ 30,157,970	\$ 30,644,233	\$ 486,263	1.6%
12 Instructional & Media Resources					
Payroll Cost	\$ 372,740	\$ 397,375	\$ 409,650	\$ 12,275	3.1%
Professional & Contracted Services	\$ 22,994	\$ 30,100	\$ 30,100	\$ -	0.0%
Supplies & Materials	\$ 79,329	\$ 89,960	\$ 84,370	\$ (5,590)	-6.2%
Other Operating Cost	\$ 2,728	\$ 3,500	\$ 3,100	\$ (400)	-11.4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instructional & Media Resources	\$ 477,792	\$ 520,935	\$ 527,220	\$ 6,285	1.2%
13 Curriculum & Staff Development					
		\$ -	\$ -		
Payroll Cost	\$ 270,547	\$ 274,225	\$ 333,586	\$ 59,361	21.6%
Professional & Contracted Services	\$ 13,800	\$ 23,500	\$ 8,130	\$ (15,370)	-65.4%
Supplies & Materials	\$ 18,319	\$ 52,329	\$ 33,630	\$ (18,699)	-35.7%
Other Operating Cost	\$ 29,343	\$ 41,464	\$ 27,501	\$ (13,963)	-33.7%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Curriculum & Staff Development	\$ 332,008	\$ 391,518	\$ 402,847	\$ 11,329	2.9%
21 Instructional Leadership					
Payroll Cost	\$ 735,018	\$ 815,750	\$ 847,860	\$ 32,110	3.9%
Professional & Contracted Services	\$ 1,624	\$ 1,500	\$ 1,000	\$ (500)	0.0%
Supplies & Materials	\$ 4,204	\$ 9,700	\$ 7,200	\$ (2,500)	-25.8%
Other Operating Cost	\$ 7,666	\$ 13,287	\$ 11,892	\$ (1,395)	-10.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instructional Leadership	\$ 748,512	\$ 840,237	\$ 867,952	\$ 27,715	3.3%

23 School Leadership

Payroll Cost	\$ 2,529,148	\$ 2,678,075	\$ 2,731,595	\$ 53,520	2.0%
Professional & Contracted Services	\$ 6,316	\$ 17,100	\$ 15,750	\$ (1,350)	-7.9%
Supplies & Materials	\$ 59,439	\$ 58,330	\$ 53,950	\$ (4,380)	-7.5%
Other Operating Cost	\$ 54,923	\$ 62,730	\$ 58,450	\$ (4,280)	-6.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
School Leadership	\$ 2,649,827	\$ 2,816,235	\$ 2,859,745	\$ 43,510	1.5%

31 Guidance, Counseling, & Eval.

Payroll Cost	\$ 2,056,431	\$ 2,142,025	\$ 2,329,896	\$ 187,871	8.8%
Professional & Contracted Services	\$ 79,481	\$ 103,802	\$ 101,100	\$ (2,702)	-2.6%
Supplies & Materials	\$ 58,240	\$ 71,575	\$ 72,850	\$ 1,275	1.8%
Other Operating Cost	\$ 20,952	\$ 25,530	\$ 23,505	\$ (2,025)	-7.9%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Guidance, Counseling, & Eval.	\$ 2,215,105	\$ 2,342,932	\$ 2,527,351	\$ 184,419	7.9%

33 Health Services

Payroll Cost	\$ 595,854	\$ 580,375	\$ 658,110	\$ 77,735	13.4%
Professional & Contracted Services	\$ 4,750	\$ 250	\$ -	\$ (250)	-100.0%
Supplies & Materials	\$ 30,918	\$ 42,000	\$ 31,350	\$ (10,650)	-25.4%
Other Operating Cost	\$ 2,899	\$ 2,000	\$ 3,200	\$ 1,200	60.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Health Services	\$ 634,421	\$ 624,625	\$ 692,660	\$ 68,035	10.9%

34 Student Transportation

Payroll Cost	\$ 1,346,809	\$ 1,453,850	\$ 1,499,650	\$ 45,800	3.2%
Professional & Contracted Services	\$ 124,885	\$ 152,500	\$ 136,000	\$ (16,500)	-10.8%
Supplies & Materials	\$ 354,751	\$ 357,000	\$ 357,000	\$ -	0.0%
Other Operating Cost	\$ (3,532)	\$ 70,500	\$ 69,000	\$ (1,500)	-2.1%
Capital Outlay	\$ 188,835	\$ 370,000	\$ 5,000	\$ (365,000)	-98.6%
Student Transportation	\$ 2,011,747	\$ 2,403,850	\$ 2,066,650	\$ (337,200)	-14.0%

36 Cocurricular/Extracurricular

Payroll Cost	\$ 1,161,294	\$ 1,233,600	\$ 1,336,185	\$ 102,585	8.3%
Professional & Contracted Services	\$ 143,899	\$ 175,550	\$ 153,041	\$ (22,509)	-12.8%
Supplies & Materials	\$ 366,208	\$ 357,930	\$ 351,650	\$ (6,280)	-1.8%
Other Operating Cost	\$ 413,457	\$ 510,975	\$ 468,774	\$ (42,201)	-8.3%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Cocurricular/Extracurricular	\$ 2,084,859	\$ 2,278,055	\$ 2,309,650	\$ 31,595	1.4%

41 General Administration									
Payroll Cost	\$	1,336,654	\$	1,544,650	\$	1,698,700	\$	154,050	10.0%
Professional & Contracted Servi	\$	187,110	\$	358,500	\$	280,900	\$	(77,600)	-21.6%
Supplies & Materials	\$	153,077	\$	120,400	\$	89,500	\$	(30,900)	-25.7%
Other Operating Cost	\$	187,175	\$	219,650	\$	245,150	\$	25,500	11.6%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
General Administration	\$	1,864,016	\$	2,243,200	\$	2,314,250	\$	71,050	3.2%
51 Plant Maintenance & Operations									
Payroll Cost	\$	3,398,666	\$	3,543,180	\$	3,670,000	\$	126,820	3.6%
Professional & Contracted Servi	\$	2,353,194	\$	2,716,000	\$	2,366,000	\$	(350,000)	-12.9%
Supplies & Materials	\$	750,133	\$	780,000	\$	790,000	\$	10,000	1.3%
Other Operating Cost	\$	667,332	\$	1,082,900	\$	1,221,900	\$	139,000	12.8%
Capital Outlay	\$	164,138	\$	249,000	\$	25,000	\$	(224,000)	-90.0%
Plant Maintenance & Operation	\$	7,333,463	\$	8,371,080	\$	8,072,900	\$	(298,180)	-3.6%
52 Security & Monitoring Services									
Payroll Cost	\$	365,361	\$	622,650	\$	665,700	\$	43,050	6.9%
Professional & Contracted Servi	\$	231,261	\$	172,000	\$	151,000	\$	(21,000)	-12.2%
Supplies & Materials	\$	73,282	\$	99,000	\$	86,000	\$	(13,000)	-13.1%
Other Operating Cost	\$	16,325	\$	62,000	\$	28,500	\$	(33,500)	0.0%
Capital Outlay	\$	-	\$	-	\$	60,000	\$	60,000	0.0%
Security & Monitoring Services	\$	686,228	\$	955,650	\$	991,200	\$	35,550	3.7%
53 Data Processing Services									
						\$	-		
Payroll Cost	\$	427,040	\$	411,900	\$	497,950	\$	86,050	20.9%
Professional & Contracted Servi	\$	82,172	\$	178,900	\$	92,900	\$	(86,000)	-48.1%
Supplies & Materials	\$	435,044	\$	447,100	\$	443,000	\$	(4,100)	-0.9%
Other Operating Cost	\$	5,159	\$	2,300	\$	2,800	\$	500	21.7%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Data Processing Services	\$	949,415	\$	1,040,200	\$	1,036,650	\$	(3,550)	-0.3%
71 Debt Service									
Professional & Contracted Serv.	\$	-	\$	-	\$	267,500	\$	267,500	100.0%
Debt Service					\$	267,500	\$	177,300	

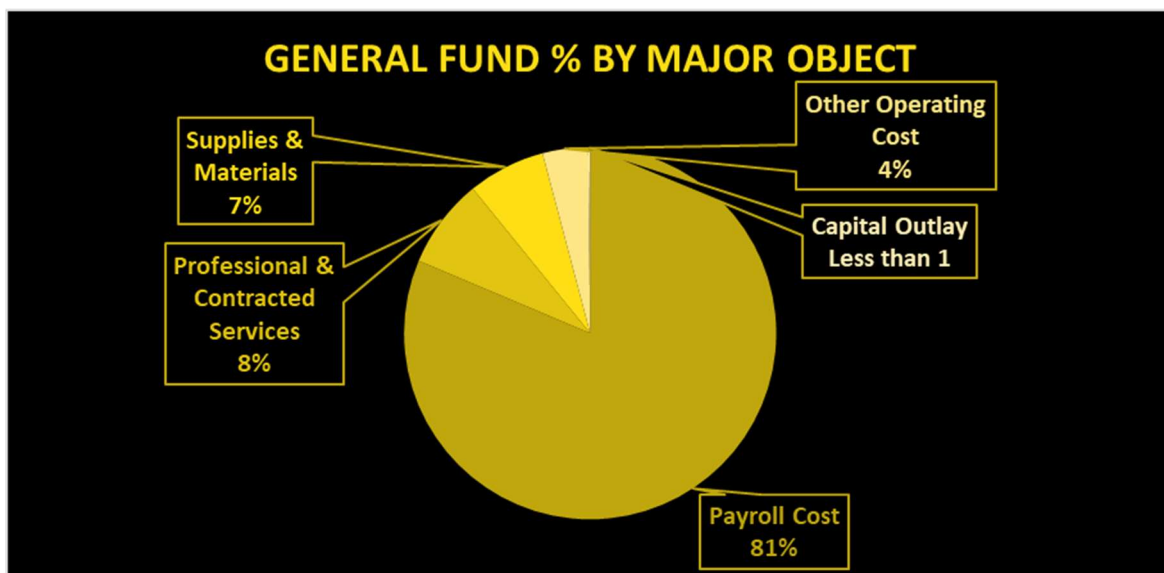
81 Facilities Acquisition & Construction

Professional & Contracted Services	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.0%
Other Operating Cost	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	\$ 104,365	\$ 177,300	\$ -	\$ (177,300)	0.0%
Facilities Acquisition & Construction	\$ 104,365	\$ 177,300	\$ -	\$ (177,300)	0.0%

99 Intergovernmental Charges

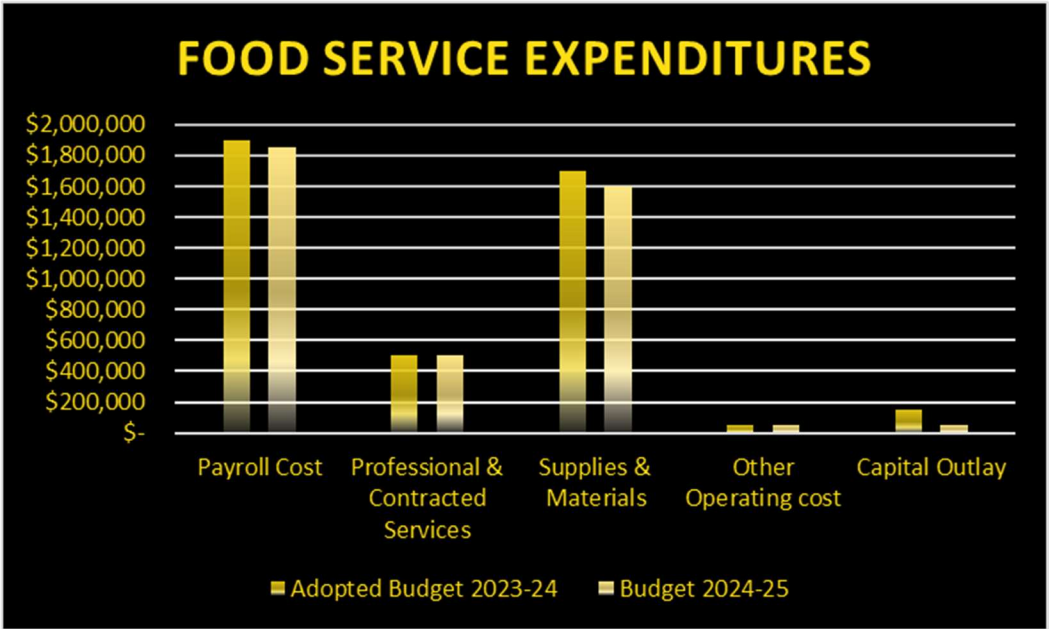
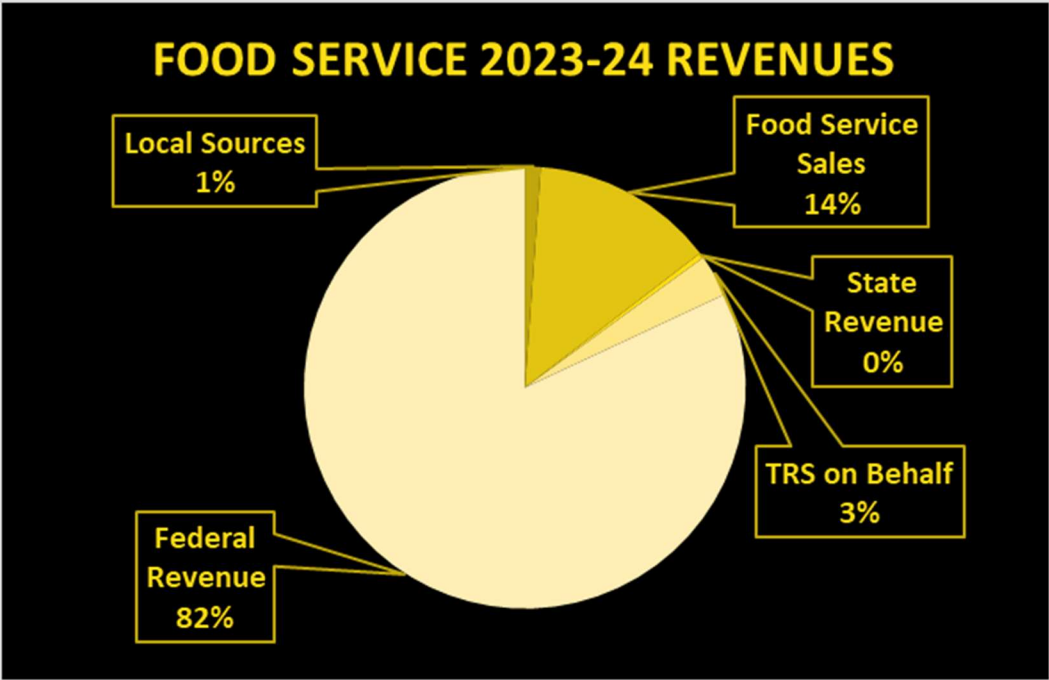
Professional & Contracted Services	\$ 519,880	\$ 850,000	\$ 720,000	\$ (130,000)	-15.3%
Intergovernmental Charges	\$ 519,880	\$ 850,000	\$ 720,000	\$ (130,000)	-15.3%
Total Expenditures	\$ 51,032,711	\$ 56,013,787	\$ 56,300,808	\$ 287,021	0.5%

	Actual 2022-23	Adopted Budget 2023- 24	Budget 2024- 25	Increase (Decrease)	% Increase (Decrease)
General Fund					
Total by Major Object					
Payroll Cost	\$ 41,198,647	\$ 43,711,365	\$ 45,518,109	\$ 1,806,744	4.1%
Professional & Contracted Services	\$ 4,020,314	\$ 5,144,036	\$ 4,589,696	\$ (554,340)	-10.8%
Supplies & Materials	\$ 3,674,121	\$ 4,027,135	\$ 3,758,011	\$ (269,124)	-6.7%
Other Operating Cost	\$ 1,615,451	\$ 2,300,501	\$ 2,344,992	\$ 44,491	1.9%
Capital Outlay	\$ 524,178	\$ 830,750	\$ 90,000	\$ (740,750)	-89.2%
Total	\$ 51,032,711	\$ 56,013,787	\$ 56,300,808	\$ 287,021	0.5%



Food Service Budget

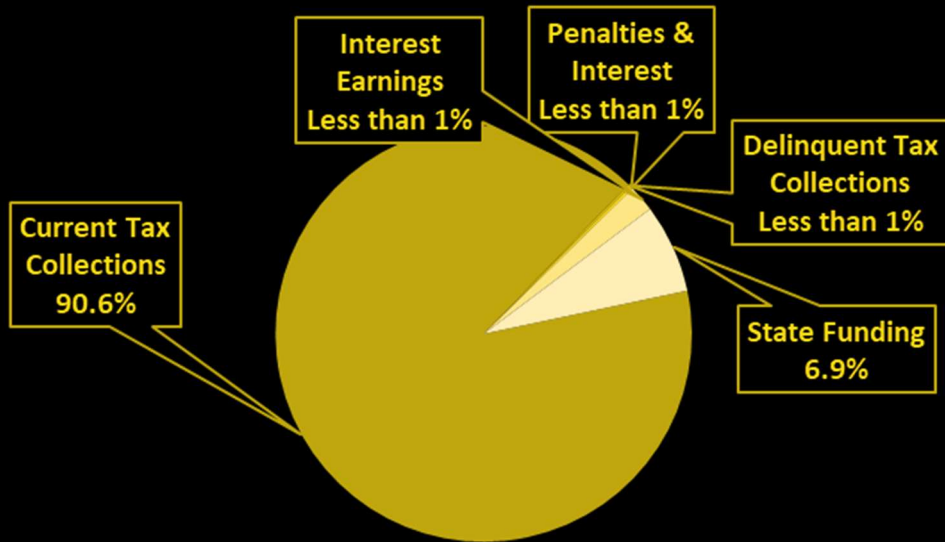
2024-25 Budget						
	Actual 2022-23	Adopted Budget 2023-24	Budget 2024-25	Increase (Decrease)	% Increase (Decrease)	
Revenues						
Local Sources		\$ 65,000	\$ 45,000	\$ (20,000)	-30.8%	
Food Service Sales	\$ 514,122	\$ 500,000	\$ 534,500	\$ 34,500	6.9%	
State Revenue	\$ 11,994	\$ 14,000	\$ 15,000	\$ 1,000	7.1%	
TRS on Behalf	\$ 118,491	\$ 110,000	\$ 130,000	\$ 20,000	18.2%	
Federal Revenue	\$ 3,602,832	\$ 3,350,000	\$ 3,540,000	\$ 190,000	5.7%	
Total Revenues	\$ 4,247,439	\$ 4,039,000	\$ 4,264,500	\$ 225,500	5.6%	
Expenditures						
35 Payroll Cost	\$ 1,708,467	\$ 1,900,000	\$ 1,940,000	\$ 40,000	2.1%	
Professional & Contracted Services	\$ 463,117	\$ 500,000	\$ 538,500	\$ 38,500	7.7%	
Supplies & Materials	\$ 1,719,944	\$ 1,700,000	\$ 1,770,000	\$ 70,000	4.1%	
Other Operating cost	\$ 73,609	\$ 50,000	\$ 110,500	\$ 60,500	121.0%	
Capital Outlay	\$ 320,587	\$ 150,000	\$ 50,000	\$ (100,000)	-66.7%	
Total Expense	\$ 4,285,724	\$ 4,300,000	\$ 4,409,000	\$ 109,000	2.5%	
Excess (Deficiencies) of Revenue						
Over Expenditures	<u>\$ (38,285)</u>	<u>\$ (261,000)</u>	<u>\$ (144,500)</u>	<u>\$ 116,500</u>		



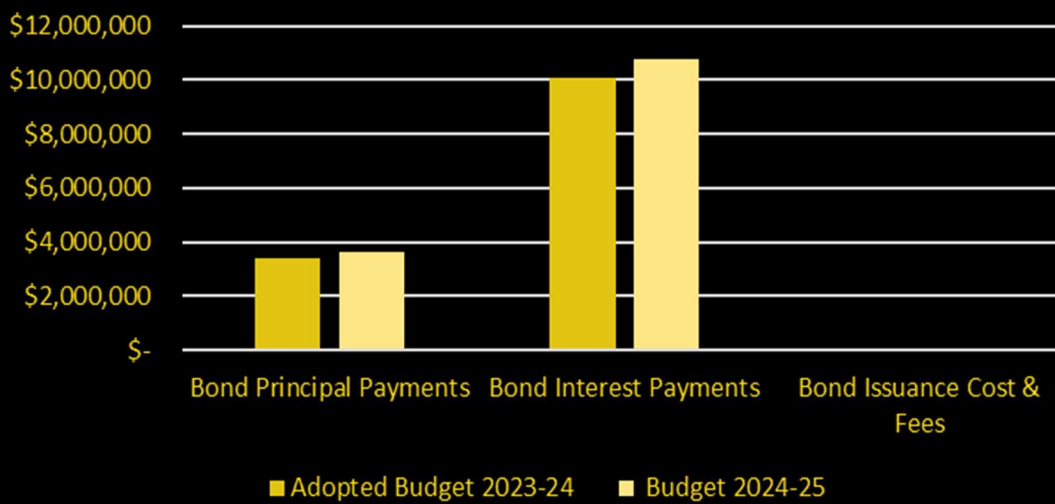
Debt Service Budget

Denison ISD Debt Service Fund Detail Budget 2024-25 Budget						
	Actual 2022-23	Adopted Budget 2023-24	Budget 2024-25	Increase (Decrease)	% Increase (Decrease)	
Revenues						
Current Tax Collections	\$ 9,266,544	\$ 13,100,000	\$ 13,043,000	\$ (57,000)	-0.4%	
Delinquent Tax Collections	\$ 166,601	\$ 30,000	\$ 30,000	\$ -	0.0%	
Penalties & Interest	\$ 107,471	\$ 30,000	\$ 60,000	\$ 30,000	100.0%	
Interest Earnings	\$ 363,669	\$ 50,000	\$ 300,000	\$ 250,000	500.0%	
State Funding	\$ 335,943	\$ 310,000	\$ 1,020,000	\$ 710,000	229.0%	
Total Revenues	\$10,240,228	\$ 13,520,000	\$ 14,453,000	\$ 933,000	6.9%	
Expenditures						
Bond Principal Payments	\$ 6,830,000	\$ 3,405,000	\$ 3,625,000	\$ 220,000	6.5%	
Bond Interest Payments	\$ 2,735,464	\$ 10,062,453	\$ 10,789,517	\$ 727,064	7.2%	
Bond Issuance Cost & Fees	\$ 23,723	\$ 20,000	\$ 30,000	\$ 10,000	50.0%	
Total Expense	\$ 9,589,187	\$ 13,487,453	\$ 14,444,517	\$ 957,064	7.1%	
Excess (Deficiencies) of Revenue Over Expenditures						
	\$ 651,041	\$ 32,547	\$ 8,483	\$ (24,064)		

DEBT SERVICE REVENUE



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 24,479 at the 20210 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 25,000 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.

Bob Rhoden.....	President
Becky Russell.....	Vice President
Shelle Cassell.....	Secretary
Linda Flemming.....	Member
David Hawley.....	Member
Eric Hunt.....	Member
Amber Pilcher.....	Member

Administrative Officials

Dr. David Kirkbride.....	Superintendent
Dr. Andru Gilbert.....	Assistant Superintendent of Administration
Randy Reid.....	Assistant Superintendent for Business Services
Chelsea Menjivar.....	Director of Business
Shonda Cannon.....	Director of Instruction
Brian Eaves.....	Public Information Coordinator
Kyle Harris.....	Director of Technology
Debbie Hosford.....	Director of Food Service
Regina Prigge.....	Director of Testing & Accountability
Debbie Hosford.....	Director of Food Service
Kerry Kaai.....	Director of Special Education
Paul Neumann.....	Chief of Police
David Self.....	Director of Facilities
Randy Taylor.....	Director of Transportation
Melanie Truxal.....	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 2024-25, 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 2023-24(Fall Snapshot)						
Grade	Houston	Hyde Park	Mayes	Lamar	Terrell	Total
EE	18	0	0	0	3	21
PK	50	37	16	49	27	179
KG	39	85	107	100	73	404
1st	51	75	98	74	52	350
2nd	39	96	92	80	65	372
3rd	46	100	100	92	71	409
4th	46	98	104	73	66	387
Total	289	491	517	468	357	2122

Enrollment 2023-24(Fall Snapshot)					
Grade	B. McDainel	Scott	Pathways	DHS	Total
5th	334				334
6th	361				361
7th		375			375
8th		375			375
9th			9	404	413
10th			13	333	346
11th			17	285	302
12th			14	298	312
Total	695	750	53	1320	2818

Enrollment (Fall Snapshot)										
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
EE	8	18	11	9	12	17	5	22	26	21
PK	232	186	198	204	204	194	145	166	198	179
KG	357	348	340	335	329	388	371	360	365	404
1st	352	363	344	350	339	328	356	399	376	350
2nd	342	352	336	345	348	332	307	338	392	372
3rd	323	335	328	345	348	350	316	304	373	409
4th	341	330	320	349	375	348	349	334	320	386
5th	338	338	333	338	360	371	338	351	350	334
6th	313	335	335	338	345	365	360	341	353	361
7th	337	327	337	365	361	350	351	380	366	375
8th	333	337	322	349	357	361	352	356	383	375
9th	352	396	391	377	390	384	380	380	419	413
10th	305	321	328	364	342	351	337	344	320	347
11th	319	281	323	298	333	303	334	307	313	302
12th	278	306	251	292	281	308	290	295	314	312
Total	4530	4573	4497	4658	4724	4750	4591	4677	4868	4940

Enrollment (Fall Snapshot)					
	2019-20	2020-21	2021-22	2022-23	2023-24
Hispanic/Latino	20.51%	21.22%	23.01%	24.42%	25.40%
Asian	0.76%	0.63%	0.53%	0.64%	0.63%
American Indian or Alaska Native	1.75%	1.79%	1.75%	1.50%	1.52%
Black or African American	10.11%	9.76%	9.22%	9.33%	8.68%
Hawaiian or Other Pacific Islander	0.02%	0.02%	0.02%	0	0.08%
Two or More Races	8.55%	8.89%	9.43%	10.46%	11.40%
White	58.32%	57.70%	56.04%	53.66%	52.29%

Denison Independent School District 2024-2025 Budget Calendar

January 9, 2024	Preliminary student projections established, and allocations distributed to campuses and departments
January 16, 2024	Board of Trustees budget workshop
January 30, 2024	Distributions of budget preparation information and budget training schedule
February 19, 2024	Review salary schedules, pay rates, and staffing allocations.
March 2024	Board of Trustees budget workshop
April 26, 2024	Deadline to submit campus and department budgets
May 29, 2024	Preliminary projections of revenues for 2024-25
June 4, 2024	Budget Committee Meeting: Preliminary budget discussion
July 9, 2024	Budget Committee Meeting: Preliminary budget discussion
July 16, 2024	Present preliminary budget to Board of Trustees
July 23, 2024	Board of Trustees Budget and Budget Committee Meeting (if needed)
August 1, 2024	Publish “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” and post summary of proposed budget on district website
August 20, 2024	Public hearing on the 2024-25 proposed budget: Present proposed budget and proposed tax rate for Board of Trustees approval

SUPPLEMENTAL INFORMATION SECTION



Denison Independent School District
2024-2025 Compensation Plan



IT'S GREAT TO BE A YELLOW JACKET!

2024-2025 Teacher Salary Schedule

Bachelor's Degree - 187 days

Full -time classroom teachers, full-time counselors, full-time librarians and full-time head nurse (R.N.) Master's Degree
receive an additional \$500

Step	2024-2025 Salary
0	\$ 54,500
1	\$ 54,570
2	\$ 54,890
3	\$ 55,100
4	\$ 55,310
5	\$ 55,520
6	\$ 55,730
7	\$ 55,940
8	\$ 56,150
9	\$ 56,360
10	\$ 56,570
11	\$ 56,890
12	\$ 57,100
13	\$ 57,310
14	\$ 57,520
15	\$ 58,050
16	\$ 58,840
17	\$ 59,590
18	\$ 60,300
19	\$ 60,980
20	\$ 61,610
21	\$ 62,220
22	\$ 62,790
23	\$ 63,100
24	\$ 63,300
25	\$ 63,720
26	\$ 64,350
27	\$ 64,980
28	\$ 65,610
29	\$ 66,240
30	\$ 66,760

NON-EXEMPT PAYGRADES

Pay Grade 1	
Instructional Aides	187 Days
Head Start Aides	187 Days
Pay Grade 2	
Attendance Clerks	197 Days
B. McDaniel Registrar/Office Asst.	197 Days
DHS Clerks-Principal's Office	197 Days
DHS Counselor's Secretary	197 Days
Secretary to Asst Principal SMS	197 Days
Parent Involvement Coordinators	197 Days
SMS -Front Office Clerk	197 Days
Pay Grade 3	
Library Aides	187 Days
Computer Lab Aides	187 Days
Pay Grade 4	
Pathways-Secretary	207 Days
Elementary Secretaries	207 Days
Athletic Director's Secretary	207 Days
Pay Grade 5	
BMC, SMS, DHS Principal Secretaries	226 Days
Admin - SPED Data Clerk	226 Days
Admin- SPED Clerk	226 Days
Pay Grade 6	
Account Payable Clerk	226 Days
Business Office Coordinator	226 Days
Business Office Seretary	226 Days
Payroll Accounting Clerk	226 Days
Purchasing Clerk	226 Days
Receptionist/Assist. Supt. Secretary	226 Days
Technology Assistant	226 Days
Compensatory Ed. Secretary	226 Days
Curriculum Dept. Secretary	226 Days
Food Service Secretary	226 Days
Facilities Secretary	226 Days
SPED SERS Clerk Secretary	226 Days
Pay Grade 7	
Superintendent Secretary	226 Days
Pay Grade 8	
Nurses	187 Days
Pay Grade 9	
Student Support Services	197 Days
Discipline Management Center Manager	187 Days

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule**

Pay Grade 1

Instructional Aides 187 Days

Head Start Aide 187 Days

Step	
0	\$ 21,550
1	\$ 21,620
2	\$ 21,880
3	\$ 22,240
4	\$ 22,540
5	\$ 22,810
6	\$ 23,110
7	\$ 23,460
8	\$ 23,900
9	\$ 24,450
10	\$ 24,970
11	\$ 25,460
12	\$ 25,860
13	\$ 26,240
14	\$ 26,600
15	\$ 26,970
16	\$ 27,380
17	\$ 27,760
18	\$ 28,130
19	\$ 28,470
20	\$ 28,800
21	\$ 29,110
22	\$ 29,400
23	\$ 29,660
24	\$ 29,980
25	\$ 30,290
26	\$ 30,610
27	\$ 30,920
28	\$ 31,240
29	\$ 31,550
30	\$ 31,810

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule****Pay Grade 2**

Attendance Clerks	197 Days
B. McDaniel Registrar/Office Asst.	197 Days
DHS Clerks-Principal's Office	197 Days
DHS Counselor's Secretary	197 Days
Secretary to Asst Principal SMS	197 Days
SMS - Front Office Clerk	197 Days
Parent Involvement Coordinators	197 Days

Step	
0	\$ 23,150
1	\$ 23,210
2	\$ 23,860
3	\$ 24,040
4	\$ 24,210
5	\$ 24,500
6	\$ 25,170
7	\$ 25,770
8	\$ 26,500
9	\$ 27,120
10	\$ 27,700
11	\$ 28,240
12	\$ 28,690
13	\$ 29,120
14	\$ 29,520
15	\$ 29,930
16	\$ 30,390
17	\$ 30,820
18	\$ 31,230
19	\$ 31,610
20	\$ 31,970
21	\$ 32,320
22	\$ 32,640
23	\$ 32,940
24	\$ 33,290
25	\$ 33,640
26	\$ 33,990
27	\$ 34,340
28	\$ 34,700
29	\$ 35,050
30	\$ 35,340

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule****Pay Grade 3**

Library Aides 187 Days
Computer Lab Aides 187 Days

Step	
0	\$ 22,625
1	\$ 22,700
2	\$ 23,030
3	\$ 23,210
4	\$ 23,380
5	\$ 23,660
6	\$ 24,310
7	\$ 24,890
8	\$ 25,590
9	\$ 26,190
10	\$ 26,690
11	\$ 27,280
12	\$ 27,710
13	\$ 28,120
14	\$ 28,510
15	\$ 28,910
16	\$ 29,350
17	\$ 29,770
18	\$ 30,160
19	\$ 30,530
20	\$ 30,880
21	\$ 31,220
22	\$ 31,530
23	\$ 31,820
24	\$ 32,160
25	\$ 32,500
26	\$ 32,840
27	\$ 33,180
28	\$ 33,520
29	\$ 33,860
30	\$ 34,140

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule****Pay Grade 4**

Pathways-Secretary 207 Days
Elementary Secretaries 207 Days
Athletic Director's Secretary 207 Days

Step	
0	\$ 25,400
1	\$ 25,450
2	\$ 25,710
3	\$ 25,990
4	\$ 26,260
5	\$ 26,470
6	\$ 27,090
7	\$ 27,800
8	\$ 28,510
9	\$ 29,230
10	\$ 29,840
11	\$ 30,530
12	\$ 31,330
13	\$ 31,770
14	\$ 32,080
15	\$ 32,390
16	\$ 32,880
17	\$ 33,260
18	\$ 33,610
19	\$ 34,020
20	\$ 34,390
21	\$ 34,740
22	\$ 35,160
23	\$ 35,530
24	\$ 35,860
25	\$ 36,320
26	\$ 36,630
27	\$ 36,980
28	\$ 37,390
29	\$ 37,740
30	\$ 38,200

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule****Pay Grade 5**

BMC, SMS, DHS Principal Secretaries 226 Days

Admin - SPED Data Clerk 226 Days

Admin - SPED Clerk 226 Days

Step	
0	\$ 29,700
1	\$ 29,840
2	\$ 30,100
3	\$ 30,340
4	\$ 30,600
5	\$ 31,250
6	\$ 31,950
7	\$ 32,900
8	\$ 33,650
9	\$ 34,350
10	\$ 35,050
11	\$ 35,800
12	\$ 36,300
13	\$ 36,850
14	\$ 37,350
15	\$ 37,900
16	\$ 38,475
17	\$ 39,050
18	\$ 39,550
19	\$ 40,050
20	\$ 40,500
21	\$ 40,950
22	\$ 41,350
23	\$ 41,750
24	\$ 42,200
25	\$ 42,650
26	\$ 43,100
27	\$ 43,550
28	\$ 44,000
29	\$ 44,450
30	\$ 44,800

2024-2025 Denison ISD Salary Schedule

2024-2025 Paraprofessional Schedule

Pay Grade 6

Account Payable Clerk 226 Days	Technology Assistant 226 Days
Business Office Coordinator 226 Days	Compensatory Ed. Secretary 226 Days
Business Office Seretary 226 Days	Curriculum Dept. Secretary 226 Days
Payroll Accounting Clerk 226 Days	Food Service Secretary 226 Days
Purchasing Clerk 226 Days	Facilities Secretary 226 Days
Receptionist/Assist. Supt. Secretary 226 Days	SPED SERS Secretary 226 Days

Step		
0	\$	31,450
1	\$	31,570
2	\$	32,370
3	\$	32,660
4	\$	32,940
5	\$	33,350
6	\$	34,300
7	\$	35,090
8	\$	36,100
9	\$	36,960
10	\$	37,760
11	\$	38,520
12	\$	39,150
13	\$	39,730
14	\$	40,290
15	\$	40,870
16	\$	41,500
17	\$	42,100
18	\$	42,660
19	\$	43,190
20	\$	43,700
21	\$	44,180
22	\$	44,630
23	\$	45,030
24	\$	45,520
25	\$	46,010
26	\$	46,500
27	\$	47,000
28	\$	47,480
29	\$	47,960
30	\$	48,370

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule****Pay Grade 7**

Superintendent Secretary 226 Days

Step	
0	\$ 39,450
1	\$ 39,530
2	\$ 39,750
3	\$ 40,190
4	\$ 40,620
5	\$ 41,200
6	\$ 42,480
7	\$ 44,020
8	\$ 45,370
9	\$ 46,610
10	\$ 47,800
11	\$ 48,910
12	\$ 49,970
13	\$ 50,970
14	\$ 51,920
15	\$ 52,800
16	\$ 53,650
17	\$ 54,440
18	\$ 55,200
19	\$ 55,900
20	\$ 56,580
21	\$ 57,220
22	\$ 57,820
23	\$ 58,360
24	\$ 59,010
25	\$ 59,660
26	\$ 60,310
27	\$ 60,960
28	\$ 61,610
29	\$ 62,270
30	\$ 62,810

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule**

Pay Grade 8

Nurses 187 Days

Step	
0	\$ 45,000
1	\$ 45,140
2	\$ 46,150
3	\$ 46,330
4	\$ 46,500
5	\$ 46,680
6	\$ 46,860
7	\$ 47,030
8	\$ 47,210
9	\$ 47,390
10	\$ 47,560
11	\$ 47,740
12	\$ 47,960
13	\$ 49,070
14	\$ 50,090
15	\$ 51,070
16	\$ 51,980
17	\$ 52,860
18	\$ 53,680
19	\$ 54,460
20	\$ 55,200
21	\$ 55,890
22	\$ 56,400
23	\$ 56,910
24	\$ 57,380
25	\$ 57,890
26	\$ 58,400
27	\$ 58,910
28	\$ 59,420
29	\$ 59,930
30	\$ 60,440

2024-2025 Denison ISD Salary Schedule**2024-2025 Paraprofessional Schedule****Pay Grade 9**

Discipline Management Managers 187 Days

Student Support Services 197 Days

Step	
0	\$ 44,880
1	\$ 45,140
2	\$ 46,150
3	\$ 46,330
4	\$ 46,500
5	\$ 46,680
6	\$ 46,860
7	\$ 47,030
8	\$ 47,210
9	\$ 47,390
10	\$ 47,560
11	\$ 47,740
12	\$ 47,910
13	\$ 48,090
14	\$ 48,270
15	\$ 48,710
16	\$ 49,370
17	\$ 50,000
18	\$ 50,600
19	\$ 51,160
20	\$ 51,690
21	\$ 52,200
22	\$ 52,680
23	\$ 52,950
24	\$ 53,210
25	\$ 53,560
26	\$ 54,090
27	\$ 54,620
28	\$ 55,150
29	\$ 56,310
30	\$ 56,500

2024-2025 Denison ISD Salary Schedule			
Auxiliary Pay Grades and Hourly Rates			
2024-2025			
Pay Grade 1	Minimum	Midpoint	Maximum
Cooks	\$14.30	\$18.38	\$22.45
Custodian	\$14.30	\$18.38	\$22.45
General Maintenance	\$14.30	\$18.38	\$22.45
Pay Grade 2	Minimum	Midpoint	Maximum
Custodian - night shift	\$15.30	\$19.38	\$23.45
Pay Grade 3	Minimum	9	Maximum
Bus Monitor	\$15.75	\$19.88	\$24.00
Food Service Asst. Manager	\$15.75	\$19.88	\$24.00
Pay Grade 4	Minimum	Midpoint	Maximum
Food Service Manager: Elementary	\$16.25	\$20.38	\$24.50
Custodial Supervisor	\$16.25	\$20.38	\$24.50
Pay Grade 5	Minimum	Midpoint	Maximum
Food Service Manager: Intermediate	\$16.75	\$20.88	\$25.00
Food Service Manager: Middle	\$16.75	\$20.88	\$25.00
Pay Grade 6	Minimum	Midpoint	Maximum
Food Service Manager High School	\$17.75	\$22.20	\$26.55
Painter	\$17.85	\$22.20	\$26.55
Pay Grade 7	Minimum	Midpoint	Maximum
Non TCOLE Security Resource Offices	\$20.00	\$23.50	\$27.00
Pay Grade 8	Minimum	Midpoint	Maximum
Bus Driver	\$20.50	\$23.53	\$26.55
Transportation Assistant	\$20.50	\$23.53	\$26.55
Pay Grade 9	Minimum	Midpoint	Maximum
Mechanic	\$22.35	\$27.50	\$32.65
Carpenter	\$22.35	\$27.50	\$32.65
Electrician	\$22.35	\$27.50	\$32.65
HVAC	\$22.35	\$27.50	\$32.65
IPM Technician	\$22.35	\$27.50	\$32.65
Plumber	\$22.35	\$27.50	\$32.65
Welder	\$22.35	\$27.50	\$32.65
Pay Grade 10	Minimum	Midpoint	Maximum
TCOLE Certified Security Resource Officers	\$30.00	\$33.75	\$37.25

2024-2025 Denison ISD Salary Schedule			
Professional Daily Rates			
2024-25			
Assistant Principal	Minimum	Midpoint	Maximum
	\$300.00	\$350.00	\$400.00
Principal	Minimum	Midpoint	Maximum
	\$420.00	\$485.00	\$620.00
Director	Minimum	Midpoint	Maximum
	\$380.00	\$480.00	\$580.00
Assistant Superintendent	Minimum	Midpoint	Maximum
	\$610.00	\$710.00	\$810.00
Superintendent	Minimum	Midpoint	Maximum
	\$730.00	\$855.00	\$980.00

Denison Independent School District			
2024-2025 Stipends Schedule			
Position			
	Ag. Teacher	\$2,000 (12 month)	
	ARD Facilitator	\$4,500 (15)	
	Auditorium Supervisor	\$2,500	
	Band: High School Assistants	\$3,500 (20)	
	Band: Middle School Director	\$3,000 (20)	
	Band: Middle & Intermed. Assistants	\$3,000 (10)	
	Benefits Specialist	\$3,000	
	Bilingual Testing/Translator	\$3,000	
	Bilingual Aide	\$1,500	
	Bilingual Teacher (certified) year 1	\$4,000	
	Bilingual Teacher (certified) year 2	\$5,000	
	Bilingual Teacher (certified) year 3	\$6,000	
	Bilingual Teacher (certified) year 4	\$8,000	
	Bilingual Lead Facilitator	\$1,200	
	Business Office Coordinator	\$6,000	
	Business Office	\$1,000	
	Cheerleader Sponsor - Scott	\$4,000	
	Cheerleader Sponsors - DHS	\$5,500	
	Choral Music Coord. - DHS	\$5,000	
	Choral Music Teachers-B Mc & Scott	\$2,000	
	Counselor - DHS	\$5,000 (15)	
	Counselor - SMS & B Mc.	\$5,000 (10)	
	Counselor - Elementary & Pathways	\$5,000	
	Curriculum Team Member	\$2,000 (20)	
	Debate Coach - DHS	\$1,500	
	Department Head - DHS	\$1,200	
	Department Head - SMS	\$1,200	
	Diagnostician	\$6,500 (15)	
	Diagnostician Mentor	\$1,000	
	Drama Coach (Head)	\$4,000	
	Drill Team Coordinator - DHS	\$4,500 (20)	
	Drill Team Assistant - DHS	\$3,000 (20)	
	Dyslexia Coordinator	\$4,500	
	Fishing Team Sponsor	\$1,200	
	Foreign Language Teachers	\$500 per class	
	Good News Ambassadors	\$400 (Paid in May)	
	Head Counselor - DHS	\$3000 (30)	
	Head Nurse - District	\$4,000	
	Head Nurse - SMS	\$1,000	
	Librarian (certified)	\$500	
	Library Coordinator (District)	\$1,000 (10)	
	Longevity	\$1,000 every 10 years with DISD	
	Master's Degree in teaching capacity	\$500	
	Math Teachers - DHS	\$500 per class	
	Math Teachers - SMS	\$300 per class	
	Math Teacher - BMC	Grandfathered 5/15/23	
	Mentor	\$1,000 (Paid in May)	
	Mentor Leaders	\$1,200 (Paid in May)	
	Payroll Clerk	\$4,000	
	Publications Sponsor - DHS	\$2,500	
	Receipt/Secretary Stipend-Admin	\$6,000	
	Robotics Sponsor - DHS	\$4,000	
	Robotics Sponsor - SMS	\$4,000	
	Science Teachers - DHS	\$500 per class	
	Science Teachers - SMS	\$300 per class	
	Special Olympics Coach	\$1,500	
	SPED Self Contained Teachers	\$3,000	
	SPED Self Contained Paraprofessionals	\$500	
	Speech Therapist	\$4,500	
	Speech Language Pathologist	\$5,000	
	Speech CCC Stipend	\$2,500	
	Student Council Sponsor - DHS	\$1,000	
	Supervisor - Speech Pathologist	\$1,500	
	Tech. Asst. Eschool Duties	\$2,000	
	Theatre Arts - Director - DHS	\$13,000	
	Theatre Arts - Assistant Director - DHS	\$8,000	
	Theatre Arts - Scott M.S. Director	\$3,000	
	UIL Coaches	\$300 (Plus \$75 per meet)	
	Video Board Coordinator	\$2,000	
	Video Board Faculty Advisors	\$3,000-\$6000	
	Visual Impairment Teacher	\$3,000	

Denison Independent School District			
2024-2025 Stipends Schedule			
	Position	Stipend	
	<u>Denison High School Athletics</u>		
	Assistant Athletic Director	\$5,500-\$8,000	
	Baseball - Head	\$5,500	
	Baseball - Assistants	\$2,250-\$3,000	
	Cross Country	\$2,250 - \$6,000	
	Basketball - Head	\$9,000	
	Basketball JV / Assistants	\$2,000-\$3,000	
	Football Coordinators	\$15,750-\$16,830	
	Football Assistants	\$11,150-\$12,125	
	Football JV	\$6,300-\$6,750	
	Golf - Head	\$6,500	
	Golf - Assistant	\$2,750	
	Powerlifting - Head	\$3,500	
	Powerlifting -Assistant	\$2,250	
	Soccer - Head	\$6,000	
	Soccer JV / Assistants	\$2,250	
	Softball - Head	\$5,500	
	Softball Assistants / JV	\$2,250-\$2,500	
	Swim - Head	\$5,500	
	Tennis - Head	\$5,500	
	Tennis - JV	\$3,000	
	Track - Head	\$4,500	
	Track - Assistants	\$2,250	
	Volleyball Head	\$8,500	
	Volleyball Assistants/JV	\$2,250-\$5,500	
	Strength and Conditioning	\$3,000	
	Trainer	\$11,000-\$11,500	
	Scott Middle School Athletics		
	Coordinators	\$2,000	
	Football	\$3,000 - \$5,950	
	Volleyball	\$3,100 - \$3,500	
	Basketball	\$2,000	
	Track	\$2,000	
	Cross Country	\$1,250	
	Tennis	\$2,000	
	Soccer	\$1,000	

Tax Rate Worksheet

2024 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

Denison ISD

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 3,226,409,660
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 349,955,596
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,876,454,064
4.	Prior year total adopted tax rate.	\$ 1.162500 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 238,135,262	
	B. Prior year values resulting from final court decisions: \$ 231,380,000	
	C. Prior year value loss. Subtract B from A. ³	\$ 6,755,262
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 27,439,607	
	B. Prior year disputed value: \$ 4,115,941	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 23,323,666
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 30,078,928
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,906,532,992
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

⁵ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 1,222,650</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 19,426,557</p> <p>C. Value loss. Add A and B. ⁶</p>	<p>\$ 20,649,207</p>
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ 2,691,613</p> <p>B. Current year productivity or special appraised value: \$ 4,966</p> <p>C. Value loss. Subtract B from A.</p>	<p>\$ 2,686,647</p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 23,335,854
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 2,883,197,138
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 33,517,166
15.	<p>Taxes refunded for years preceding tax year prior year. Enter the amount of taxes refunded by the district for tax years preceding tax year the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸</p>	\$ 190,153
16.	<p>Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.</p>	\$ 33,707,319
17.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values. ¹¹ \$ 3,593,140,504</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>C. Total current year value. Subtract B from A.</p>	<p>\$ 3,593,140,504</p>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ 9,523,394</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ 9,523,394</p>

⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(13)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §§26.012 and 26.04(c-2)¹¹ Tex. Tax Code §26.012(6)¹² Tex. Tax Code §26.01(c) and (d)¹³ Tex. Tax Code §26.01(c)¹⁴ Tex. Tax Code §26.01(d)¹⁵ Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 426,528,387
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 3,176,135,511
21.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
22.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 126,056,548
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 126,056,548
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 3,050,078,963
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.105129 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. ¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. ¹⁹
- Enrichment Tax Rate:** ²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. ²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. ²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. ²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*. ²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.616900 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	\$ 0.138300 /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.138300 /\$100	
	B. \$0.05 per \$100 of taxable value \$ 0.050000 /\$100	

¹⁸ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁹ Tex. Tax Code §26.08(n)

²⁰ Tex. Edu. Code §48.2551(a)(3)

²¹ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²² Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²³ Tex. Edu. Code §45.0021(a)

²⁴ Tex. Edu. Code §11.184(b)

²⁵ Tex. Edu. Code §11.184(b-1)

²⁶ Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

²⁷ Tex. Tax Code §26.08(n)(2)

²⁸ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.755200</u> /\$100
29.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ <u>14,444,517</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>834,870</u> D. Adjust debt: Subtract B and C from A. \$ <u>13,609,647</u>	
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ <u>13,609,647</u>
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ <u>96.52</u> % B. Enter the 2023 actual collection rate <u>96.23</u> % C. Enter the 2022 actual collection rate <u>96.47</u> % D. Enter the 2021 actual collection rate <u>96.86</u> % <u>96.52</u> %	
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>14,100,338</u>
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,176,135,511</u>
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.443946</u> /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ <u>1.199146</u> /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

²⁸ Tex. Tax Code §26.012(f)²⁹ Tex. Tax Code §526.012(10) and 26.04(b)³⁰ Tex. Tax Code §526.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)³³ Tex. Tax Code §26.045(d)³⁴ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,176,135,511
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.000000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.199146 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.162500 /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.000000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.199146 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.105129 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.199146 /\$100
 As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ³⁶

print here ➔ BRUCE STIDHAM
 Printed Name of School District Representative

sign here ➔ Bruce Stidham
 School District Representative

9 Aug. '24
 Date

³³ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
³⁴ Tex. Tax Code §26.04(c)

Bonds Payable and Fund Balance

Bonds Payable								
Issue	2016	2017	2018	2019	2020	2021	2022	2023
Series 1997	\$2,127,342	\$1,637,447	\$1,175,440	\$744,484	\$338,272	\$0	\$0	
Series 2011	\$68,950,843	\$60,117,604	\$59,841,601	\$59,470,077	\$3,292,823	\$1,663,160	\$0	\$8,630,000
Series 2013	\$8,735,000	\$8,510,000	\$8,280,000	\$8,045,000	\$4,870,000	\$4,620,000	\$4,360,000	
Series 2017	\$0	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	
Series 2020	\$0	\$0	\$0	\$0	\$17,655,000	\$15,730,000	\$13,550,000	\$11,260,000
Series 2020	\$0	\$0	\$0	\$0	\$58,120,000	\$58,120,000	\$58,120,000	\$65,593,958
Series 2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,790,000
	\$79,813,185	\$78,895,051	\$77,927,041	\$76,889,561	\$92,906,095	\$88,763,160	\$84,660,000	\$214,273,958

Fund Balance for General Fund								
2015	2016	2017	2018	2019	2020	2021	2022	2023
\$10,614,587	\$12,762,288	\$14,390,982	\$16,674,986	\$19,868,738	\$20,726,443	\$20,420,084	\$21,819,109	\$18,850,914