DENTON INDEPENDENT SCHOOL DISTRICT

2023-2024

Table of Contents

	Page No.
EXECUTIVE SUMMARY	
A. Appraised Value and Tax Rate	ES-1
B. Top Ten Taxpayers	ES-3
C. State Foundation Revenue and Impact of Legislation	ES-5
D. Revenue and Expenditure Comparisons	ES-9
E. General Fund - Fund Balance	ES-14
F. Debt Service	ES-16
I. PROPOSED DETAIL BUDGET SUMMARY	
A. 2023-2024 Proposed Budget	I-1
B. General Operating Funds - 2023-2024 Revenue Budget	I-2
C. General Operating Funds - 2023-2024 Expenditure Budget	I-3
D. Debt Service - 2023-2024 Revenue Budget	I-8
E. Debt Service - 2023-2024 Expenditure Budget	I-9
F. Child Nutrition - 2023-2024 Revenue Budget	I-10
G. Child Nutrition - 2023-2024 Expenditure Budget	I-11
II. GENERAL FUND	
A. Summary of Proposed Revenue and Expenditures	II-1
B. Comparison of 2023-2024 Proposed Revenue Budget	II-2
to 2022-2023 Adopted Revenue Budget - General Fund	
C. Comparison of 2023-2024 Proposed Expenditure Budget	II-3
to 2022-2023 Adopted Expenditure Budget - General Fund	
III. DEBT SERVICE FUND	
A. Comparison of 2023-2024 Proposed Revenue Budget	III-1
to 2022-2023 Adopted Revenue Budget - Debt Service Fund	
B. Comparison of 2023-2024 Proposed Expenditure Budget	III-2
to 2022-2023 Adopted Expenditure Budget - Debt Service Fund	
C. Schedule of Debt Service Requirements 2023-2024	III-3
IV. CHILD NUTRITION FUND	
A. Comparison of 2023-2024 Proposed Revenue Budget	IV-1
to 2022-2023 Adopted Revenue Budget - Child Nutrition	
B. Comparison of 2023-2024 Proposed Expenditure Budget	IV-2
to 2022-2023 Adopted Expenditure Budget - Child Nutrition	
V. PROPERTY VALUES	
A. Calculation of Property Tax Revenue	V-1
B. 2023 Preliminary Totals as of 5/27/2023	V-2

VI. TAX RATES	
A. Tax Rate Comparison	VI-1
VII. 2023-2024 ESTIMATE OF STATE AID	
A. Estimate of State Aid	VII-1
B. Template for Estimating Total State Aid	VII-2
VIII. SUPPLEMENTAL INFORMATION	
A. Preliminary Per-Pupil Allocation 2023-2024	VIII-1
B. Schedule of Projected Revenue 2023-2024	VIII-2
C. Budget Worksheet - Total Proposed Budget	VIII-4
D. Budget Worksheet - Department/Campuses	VIII-8
E. Budget Worksheet - Other Payroll Costs	VIII-12
F. Budget Worksheet - Salaries	VIII-16
G. Summary of Budget Changes	VIII-20
H. 2023-2024 New Positions	VIII-23
I. Pat Cheek Middle School Staffing Sheet	VIII-24
IX. APPENDIX	
A. Tax Rate Calculation Forms	IX-1