



2024-2025 PROPOSED BUDGET

Empowering lifelong learners to be engaged citizens
who positively impact their local and global community



**Denton Independent School District
2024-2025 Proposed Budget**

**Regular School Board Meeting
June 11, 2024**

DENTON INDEPENDENT SCHOOL DISTRICT

2024-2025

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SECONDARY CAMPUSES

Mr. Decorian Hailey	Ray Braswell High School
Mr. Joel Hays	Denton High School
Mr. Toby Thomason	Fred Moore High School
Dr. Shaun Perry	John Guyer High School
Mr. Vernon Reeves	Billy Ryan High School
Mr. Marcus Bourland	LaGrone Academy/Advanced Technology Complex
Ms. Jacqueline San Miguel-Lozano	A.O. Calhoun Middle School
Dr. Beth Kelly	Pat Cheek Middle School
Ms. Lacey Hailey	Ronny Crownover Middle School
Dr. Colleen Grindle	Tom Harpool Middle School
Mr. Brett Moore	Carroll McMath Middle School
Mr. Trey Peden	Bettye Myers Middle School
Ms. Toni Goodman	Navo Middle School
Ms. Carly Roger	Dr. Rudy and Rosemary Rodriguez Middle School
Mr. Jeffrey Panter	Chester O. Strickland Middle School

ELEMENTARY CAMPUSES

Ms. Dedra Adams	Dorothy P. Adkins Elementary
Ms. Nicole Poole	Alice Moore Alexander Elementary
Ms. Natonia LaFreniere	Catherine Bell Elementary
Mr. Landon Turrubiarte	Annie Webb Blanton Elementary
Mr. Jesus Lujan	Frank Borman Elementary
Ms. Shelly Maxwell	Cross Oaks Elementary
Ms. Erin Vennell	Evers Park Elementary
Ms. Marlen Velasquez	J. L. Ginnings Elementary
Ms. Lauren Shapiro	Mildred M. Hawk Elementary
Ms. Andrea Hare	Eva Swan Hodge Elementary
Ms. Tiffany Gonzalez	Sam Houston Elementary
Ms. Karsten Hatcher	Dorothy Martinez Elementary
Ms. Djenane Bolton	Ronald E. McNair Elementary
Ms. Erika Timmons	L. A. Nelson Elementary
Ms. Lori Robertson	Paloma Creek Elementary
Ms. Ashley Wright	Pecan Creek Elementary
Ms. Melissa Bates	Providence Elementary
Ms. Sarah Critton	Eugenia Porter Rayzor Elementary
Ms. Shelly Panter	Newton Rayzor Elementary
Ms. Rachel Sullivan	Thomas Rivera Elementary
Ms. Claire Springer	Sandbrock Ranch Elementary
Ms. Andrea Hawkins	Savannah Elementary
Mr. Matt Preston	Nette Shultz Elementary
Ms. Emily Manning	Olive Stephens Elementary
Ms. Charlie Lokey	Wayne Stuart Ryan Elementary
Ms. Lorena Salas	Union Park Elementary

OTHER CAMPUSES

Mr. Ronnie Watkins	Lester Davis School
Mr. Paul Martinez	Joe Dale Sparks Campus
Dr. Chris Rangel	Ann Windle School for Young Children
Dr. Claudia Calvo-Montes	PoPo and Lupe Gonzalez School for Young Children

President, Board of Trustees
Denton Independent School District
P.O. Box 2387
Denton, Texas 76202

Dear President:

Enclosed you will find the budget proposal for the 2024-25 school year. The budget proposal contains an executive summary, which is a high-level financial review of the District both from a historical perspective and with budget comparisons and information for future planning. Following the executive summary is a detailed review of the budget information by fund. We hope this additional information will continue to meet the desire of the Board and leadership team for transparency and give the Board, employees and community insight into the complex financial aspects of the District.

Overall, our District remains in good financial condition despite the significant challenges we face, largely due to the continued static levels of funding for public schools in Texas at the foundational level. As we have noted in many recent discussions, the basic allotment (BA) in our state revenue funding formulas has not increased since 2019, during the same time when costs have increased dramatically due in large part to significant inflationary growth. A few of the factors that have contributed positively to our financial position in the past year are as follows:

- Continued new student growth - DISD enrollment increased 8.9% (2697 students) from 2018-19 to 2023-24; student enrollment at the end of 2023-24 was just above 33,000
- Growth in appraised value with approximately \$2.2 billion dollars in new property added to the appraisal rolls plus an additional \$4.1 billion dollars in existing property value growth since 2023
- Outstanding staff and leadership team
- Solid cash flow strategies and an intentional, longer-range investment outlook to capitalize on favorable interest rates with available reserve funds
- Strong general fund balance position which has allowed us to largely maintain academic services by offsetting deficit budgets
- Opportunity to reduce principal on existing debt

Included in the budget proposal is a projected deficit for General Fund, with anticipated expenditures exceeding estimated revenue. A couple of factors contribute to the proposed deficit budget:

- A relatively flat change in overall revenue
- A conservative approach in the calculation of average daily attendance
- Continuous demand to meet increases for existing contract services, due to current market prices and inflation
- No additional funding for public schools as a result of the 88th Legislative regular session and subsequent special sessions

Please note that this budget proposal does not include annual compensation increases for any employee groups in the district, and further includes a reduction (through attrition) of over 100 staff positions for the coming school year. Denton ISD understands that it is especially important to continue to recognize the efforts put forth by our employees and to attempt to maintain salary competitiveness in the market; however, the current fiscal climate has dictated that we begin to consider such cost-cutting measures in order to offset growing financial shortfalls.

While this does represent a significant deficit budget, the district will continue to monitor the budget throughout the year and focus on any potential savings wherever possible. The current general fund balance will assist in bridging the gap of the proposed deficit for the 24-25 fiscal year, but the stark reality is *we can no longer attempt to do more with less*.

Once the 2024-25 budget is approved and in motion, we will promptly move forward into the financial planning process for the following school year with the intent of fully reducing the current budget deficit for 2025-26. We will remain active in advocacy and hopeful for positive financial impact from the coming 89th legislative session; however, our planning processes will begin under the assumption that we will be required to continue to operate under the current revenue structure.

As we have to this point, we will remain laser-focused on prioritizing expenditures to the greatest benefit for our students and teachers. Please do not hesitate to contact us if you have any questions.

Respectfully submitted,



Jeremy Thompson, Ed.D.
Deputy Superintendent



Jennifer Stewart, RTSBA
Executive Director of Budget

DENTON INDEPENDENT SCHOOL DISTRICT
2024-2025
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Denton ISD
BUDGET PLANNING CALENDAR
2024-2025

November - June	Budget Committee meets to review budget requests and develop the proposed budget for the 2024-2025 fiscal year.
January - June	Budget workshops with Board of Trustees as required. Board conducts preliminary budget discussions and receives a progress report and updates on property values, legislative issues, and salary projections.
March 19	Budget Department to provide budget work sessions/trainings
March 21	Budget Department to provide budget work sessions/trainings
April 1 – May 15	Business Office compiles budgetary data
April 2	All campus and departmental proposed budgets due in the business office at 5:00pm. The proposed budgets must be entered in the budget module.
April – May	Mailing of notices of appraised value by Chief Appraiser
April 30	The Chief Appraiser prepares and certifies to the Assessor for each school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The Chief Appraiser assists each school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.
May 10	72-hours notice for meeting
May 14	Meeting of Board of Trustees to decide on public meeting date on budget and proposed tax rate
May 15	Deadline for submitting appraisal records to ARB
May 22	Business Office to send Notice of Public Hearing on Budget and Tax Rate to Denton Record Chronicle
May 25	Notice of Public Hearing on Budget and Tax Rate to run in Denton Record Chronicle
June 7	72-hours notice for public meeting
June 11	Public Hearing on Budget and Tax Rate Board of Trustees to adopt the budget

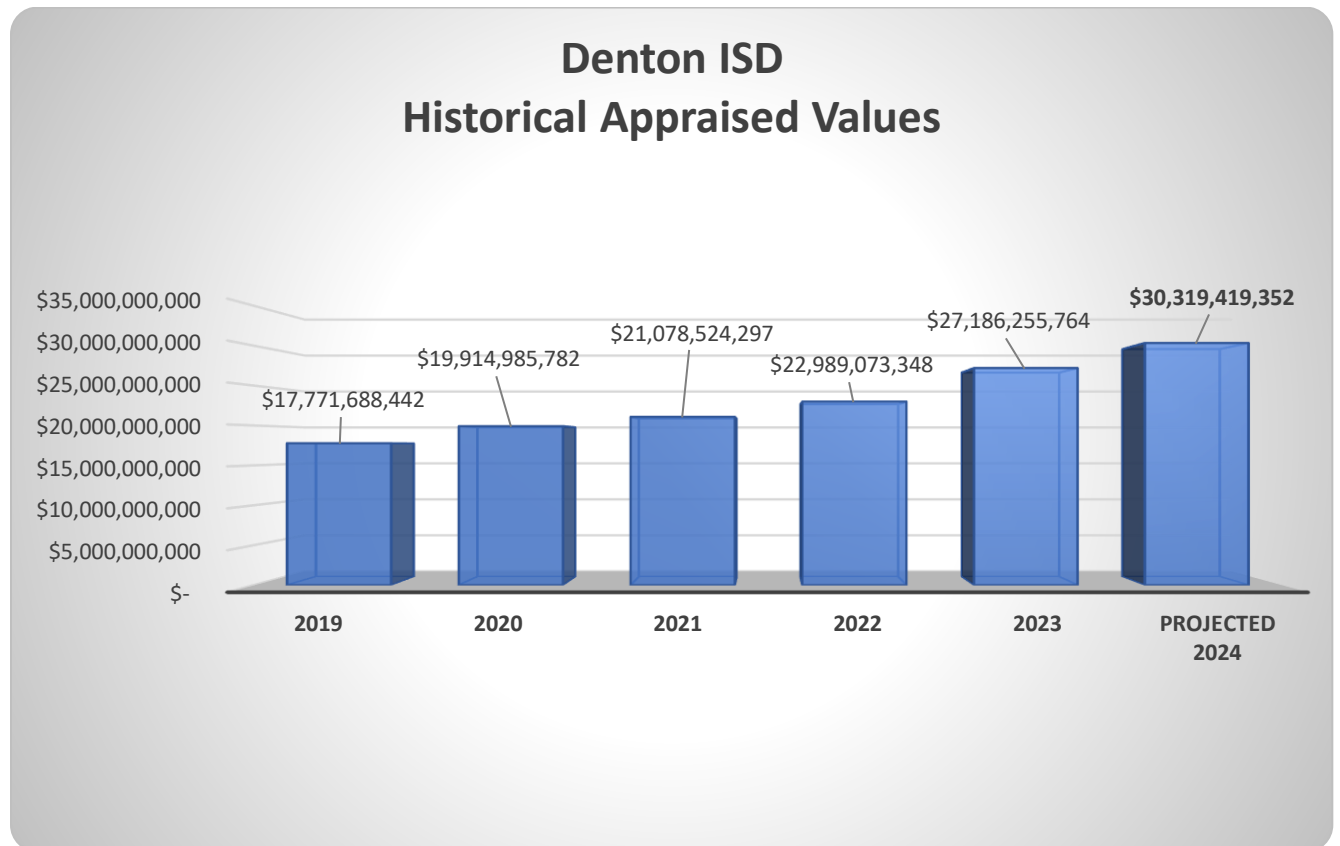
June 20	Preparation of the proposed budget
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth
July 20	Deadline for ARB to approve appraisal records
July 25	Deadline for chief appraiser to certify rolls to taxing units
July/August	District submits certified values to Texas Education Agency
August	Texas Education Agency assigns tax rate
August 1	Certification of anticipated collection rate by collector
September 29	Tax rate due to Denton County
October	Approve tax levy roll The Tax Assessor prepares and mails tax bills

**Denton Independent School District
Executive Summary
for the 2024-25 Budget Year**

Appraised Value and Tax Rate

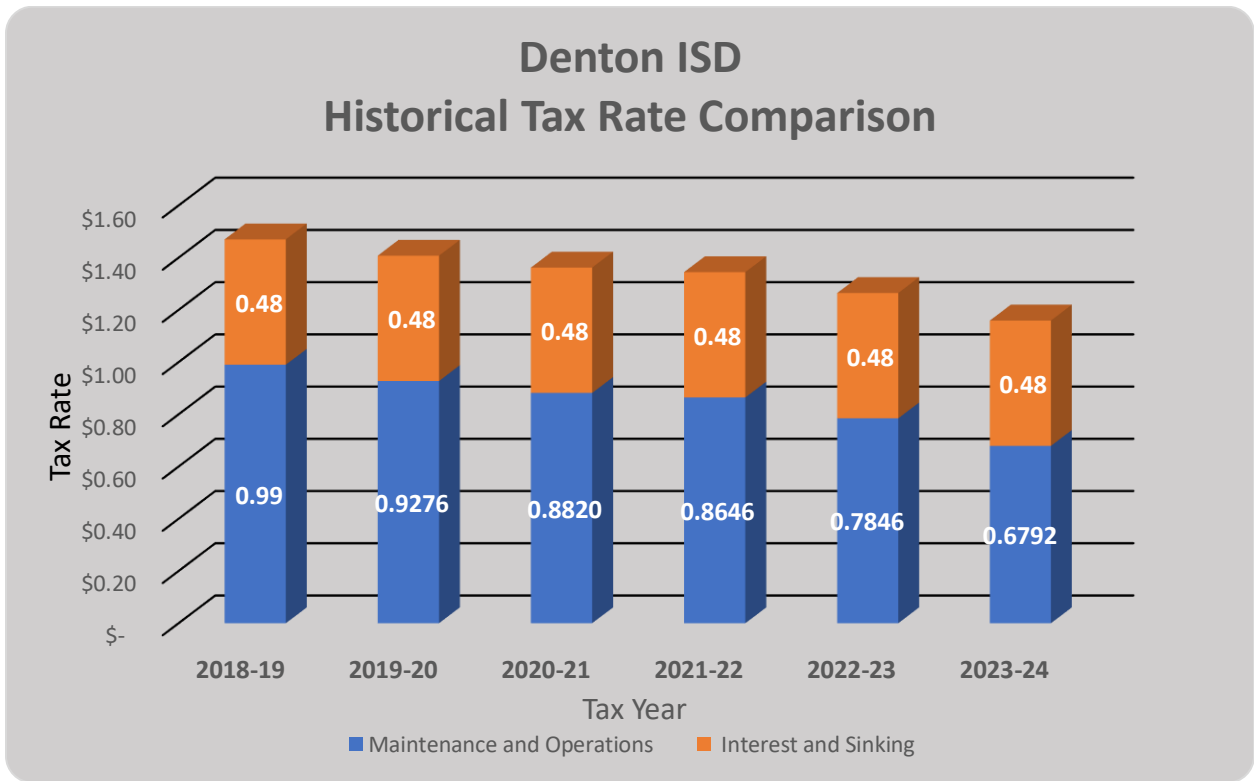
Denton ISD continues to see strong appraisal growth with more than \$30 billion in appraised value projected for the 2024 tax year. The \$3.1 billion estimated increase over prior year values consists of almost \$2.2 billion in new property added to the appraisal roll. Also, the Top Ten Taxpayers (see page ES-2) only account for 3.86% of our tax roll.

Page ES-2 contains a graph illustrating the tax rate set by the Board for the last six years. For the sixth year in a row, the Board will reduce the tax rate. In 2022-23, the Board reduced the tax rate by \$0.08 and in 2023-24, the rate was further reduced by \$0.1054. While the Maximum Compressed Rate (MCR) has not been confirmed by TEA at this point, we currently expect to be compressed to the allowable floor again due to the rate of our property value growth. As such, the 2024-25 budget is based on current law at the lowest allowable maintenance and operation tax rate, which we estimate at \$0.6769 (per \$100 of value).



Denton Independent School District Top Ten Taxpayers ~ 2023 Tax Year

Taxpayer	Taxable Assessed Value (rounded to thousands)	Rank	Percentage of Total Taxable Assessed Value
Paccar Inc.	\$353,814,286	1	1.17%
Target Corporation	\$129,942,752	2	0.43%
Winco Foods, LLC	\$114,945,421	3	0.38%
BVF-V Souvenir 380 L	\$90,631,000	4	0.30%
Atmos Energy / Mid Tex	\$85,636,790	5	0.28%
Tradewind Timberlinks LLC	\$81,378,683	6	0.27%
PS LPT Properties In	\$74,968,000	7	0.25%
Epic Development Inc	\$74,521,343	8	0.25%
32 Hundred Windsor G	\$73,750,000	9	0.24%
NREA Gardens Dst	\$70,150,000	10	0.23%
TOTAL	\$1,149,419,352		3.79%



State Foundation Revenue and Impact of Legislation

With the passage of HB 3 in the 86th Legislative session, the Legislature increased state funding in public education, improved equity, and lowered property tax rates. The new revenue formula approved in the 86th legislature continues to be based on student attendance in the regular classroom and in special settings. However, the formula restricts overall state foundation and local tax revenue growth unless you have additional student growth.

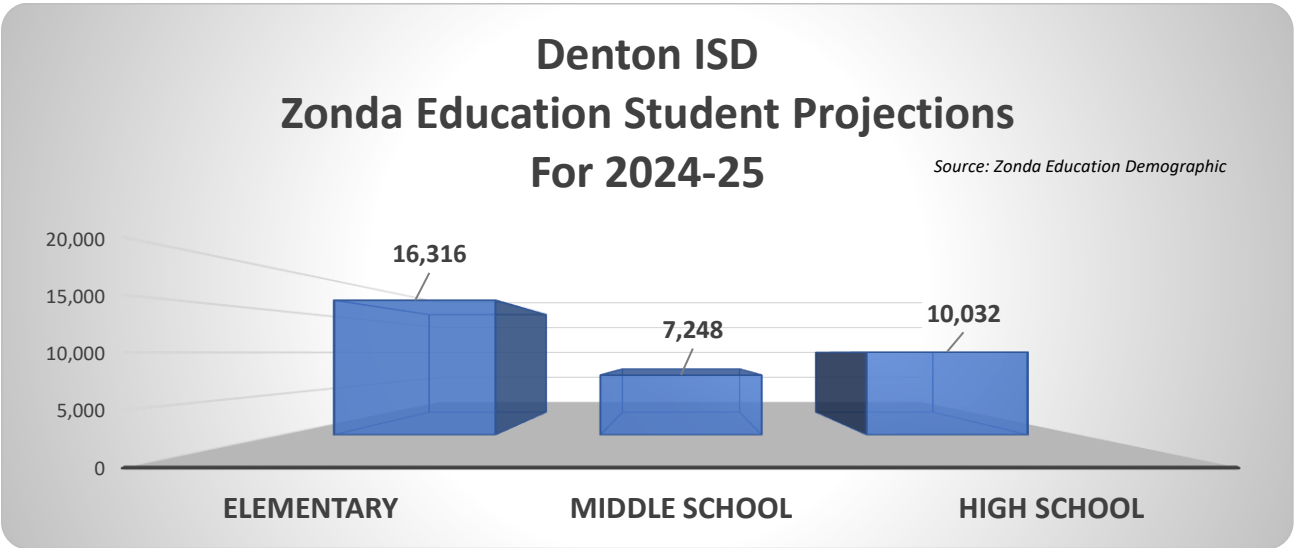
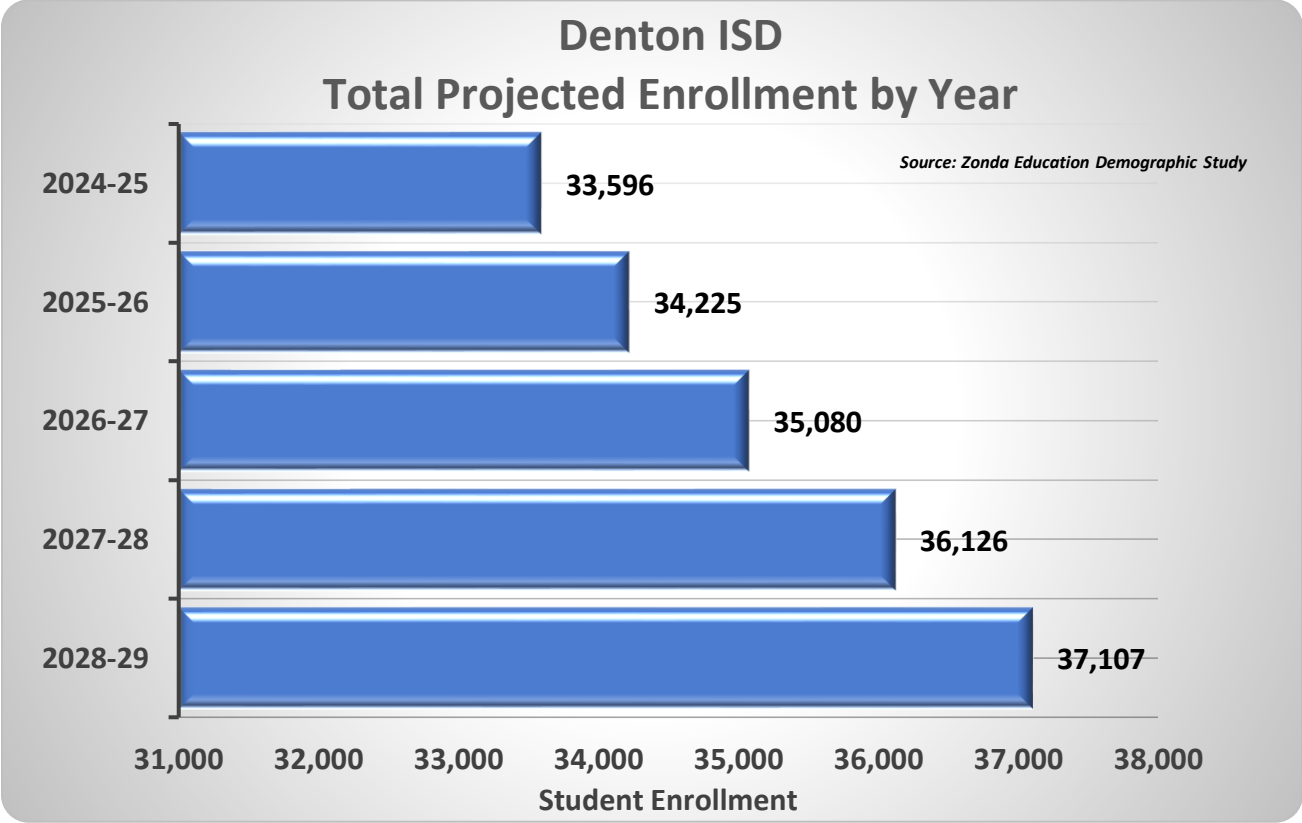
Additional student growth is driven by the basic allotment, which is funded by the State. The basic allotment has not been increased since 2019, during the 86th Legislative session. However, by most measures, inflation has increased over 19% since 2019. The 88th Legislative session began with an unprecedented surplus of well over \$30 billion. As the regular session of the 88th Legislative season ended, followed by multiple called special sessions, no action was taken to provide additional funding for Texas public schools.

Although Denton ISD is a fast growth district and demographic modeling reflects continued student growth for the foreseeable future, due to declining attendance rates following the pandemic closures coupled with a high mobility rate in portions of our district, our Average Daily Attendance has not entirely kept pace with our enrollment growth. In projecting ADA for the 2024-25 school year, we have taken into account the level of enrollment and attendance as we ended 2023-24. We ended the 23-24 school year with 33,077 active/enrolled students (including our Pre-K students) and an estimated attendance rate of 94.56% for the year which led to an estimated Average Daily Attendance (ADA) of 30,697.20. The 23-24 budget was initially built on an estimated ADA of 31,000.

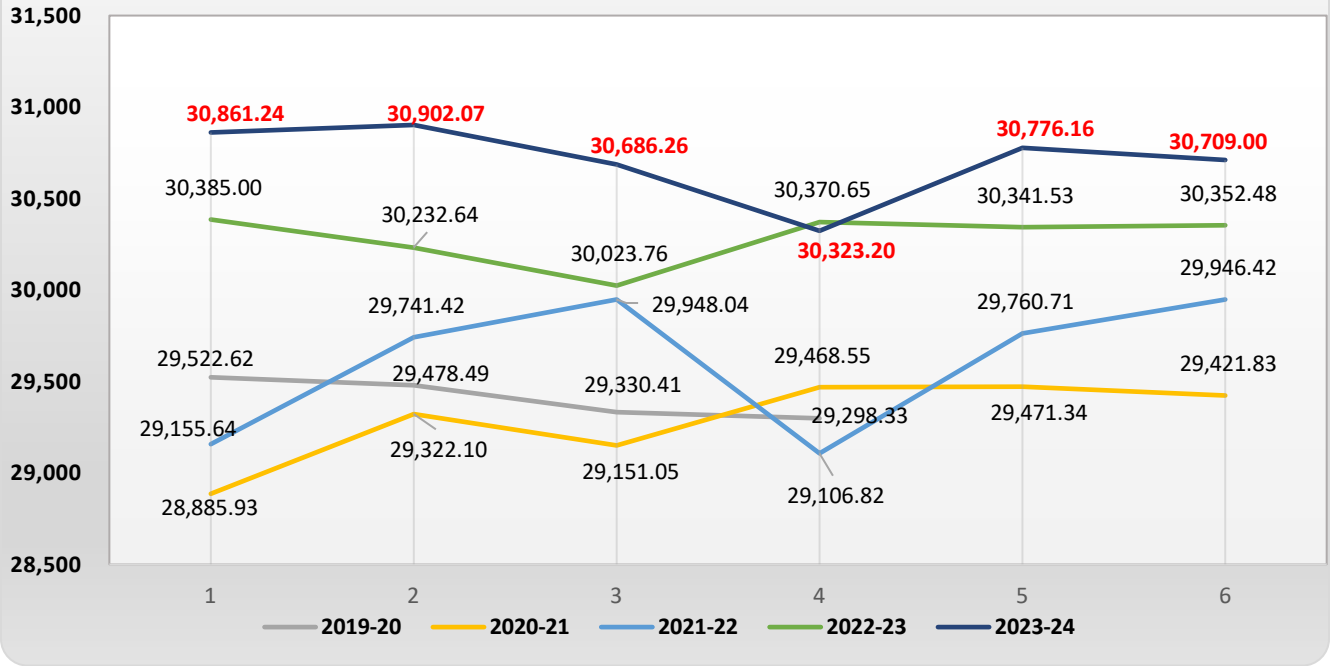
The ADA estimate used to calculate State revenues in the 2024-25 proposed budget reflects a conservative estimate of student enrollment growth. While our demographic models project a total district enrollment of 33,596 for 24-25, an increase in enrollment of 519 students above where we ended in 23-24, we have opted to stay with an initial ADA projection of 31,075. Given our 23-24 final attendance rate of 94.56%, this 31,000 ADA estimate would be accurate for an actual enrollment of 32,783 students. Thus, if our demographer's estimates hold true (33,596 total students), we would expect our 24-25 revenues to ultimately exceed our proposed initial estimates, thus helping to mitigate the proposed budget deficit.

It is important to remember increases in appraised value do not increase the overall revenue in the general fund. The higher the appraised value the more taxes are required to be collected by the local taxing entity and the state offsets that amount by sending less state revenue to equal the same amount per student. It is important to keep in mind that higher local appraised values benefit the state budget as they send less state revenue.

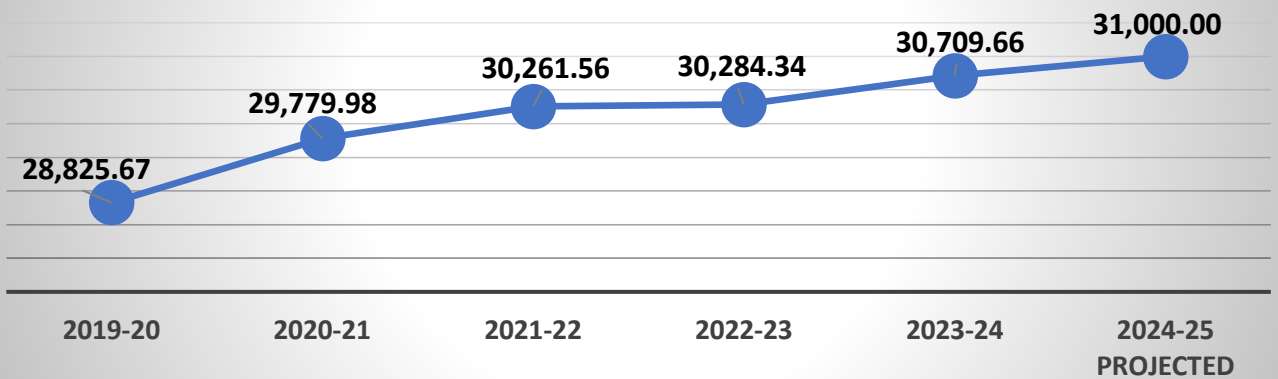
The long-term concern for our revenue picture continues to be in the hands of our state legislators. Lawmakers of the 88th Legislative session have been unable to agree on a method to flow additional funding to public schools. We will continue to vigilantly monitor economic conditions as we operate during the 2024-25 school year and will begin to plan for the 2025-26 budget year early in the Fall semester of 2024.



Denton ISD ADA Comparison by Six Weeks 2019-2024

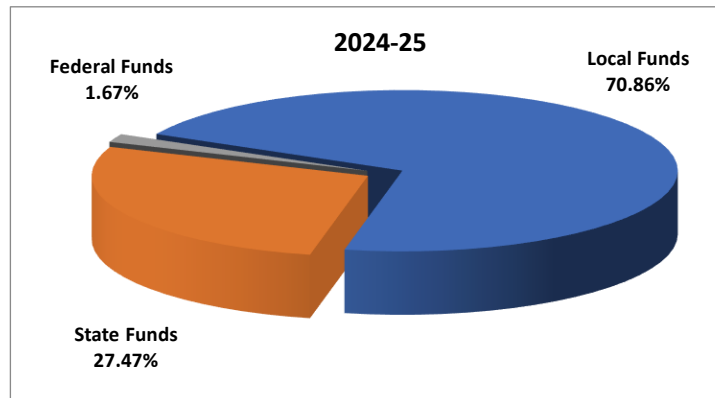


Denton ISD ADA Comparison by Year: 2019-2024



Revenue and Expenditure Comparisons

The District's overall revenue structure is generally healthy and largely consistent. Local tax dollars continue to fund the significant percentage of our General Fund revenue picture (see graph below). In spite of the significant growth in local property values, the local tax revenue as a percentage of total General Fund revenue will decrease in 2024-25 due in large part to two factors. First, the district M&O tax rate has been consistently compressed to the tax rate floor for Maintenance and Operations (which statute requires as a result of the rapid growth in our local property values as compared to the State). Second, the increase in the Homestead Exemption to \$100K which was approved by voters in November 2023, diminished the taxable value portion of those growing property values. State funds have necessarily grown accordingly as a percentage of total revenues. This must occur due to the reciprocal relationship between state revenue and tax revenue in the state foundation revenue formula. It is important to note here that the size of the district's M&O funding "bucket" is not affected at all by these changes in local property values; rather, such changes only determine who bears the greater burden (State or local taxpayers) for filling up our bucket.



No major changes are anticipated in federal dollars associated with the General fund – note that federal funds account for less than 2% of total general fund revenues.

As it relates to expenditures, there were three major areas of focus that defined our 2024-25 budget priorities throughout the budget development process.

1. Protect teaching and learning – guard the classrooms;
2. Provide resources for the opening of Dorothy Martinez Elementary School;
3. Prioritize the allocation of existing resources to meet our greatest needs

In comparing our proposed expenditure budget for 2024-25, the first item to note is that the payroll portion of the budget reflects no compensation increases for any personnel in the district, and additionally includes the absorption of over 100 staffing positions, all through attrition (all staff were able to keep a job with the district if they desired to do so). As such, the payroll budget only increased by 0.60% (\$1,637,873) over the 23-24 adopted budget.

For the second year in a row, all campus and most department budgets were reduced by 10%, resulting in a net budget decrease of 6.32% (\$568,406) in overall supply budgets as compared to the 23-24 adopted budget.

The total General Fund budget proposal reflects an increase of 2.69% (\$8,968,776), as compared to last year's adopted budget, largely due to increases which total \$7,919,551 that are required by cost increases in existing contracted services and other necessary maintenance and utilities needs.

We emphasize again the long-term concern for our revenue picture continues to be in the hands of our state legislators. Lawmakers of the 88th Legislative session were unable to agree on a method to flow additional funding to public schools. Any gains under current law will come from student growth. We will continue to vigilantly monitor economic conditions as we operate during the 2024-25 school year and plan for the 2025-26 school year. While we do hold out some hope for funding relief to be allocated by lawmakers in the coming 89th Legislative session, we will begin to prepare for the 25-26 budget under the assumption that we will be required to continue to operate under the current funding system.

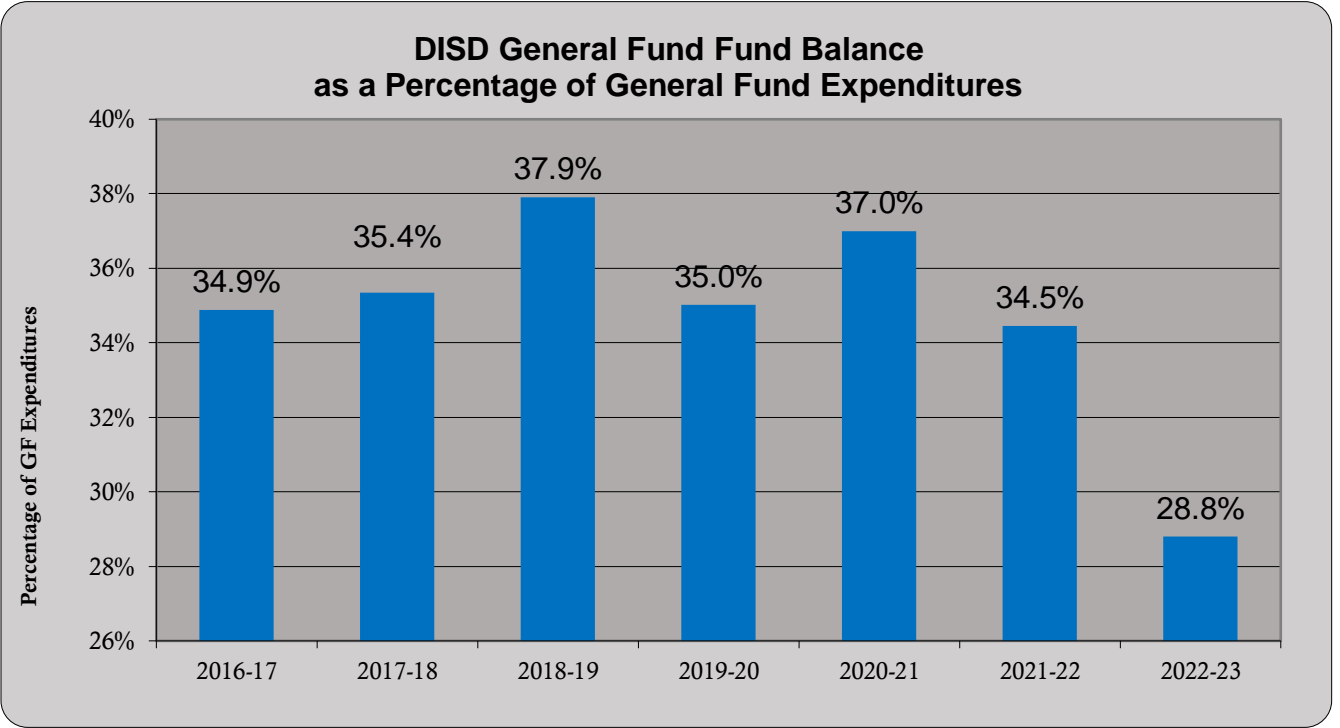
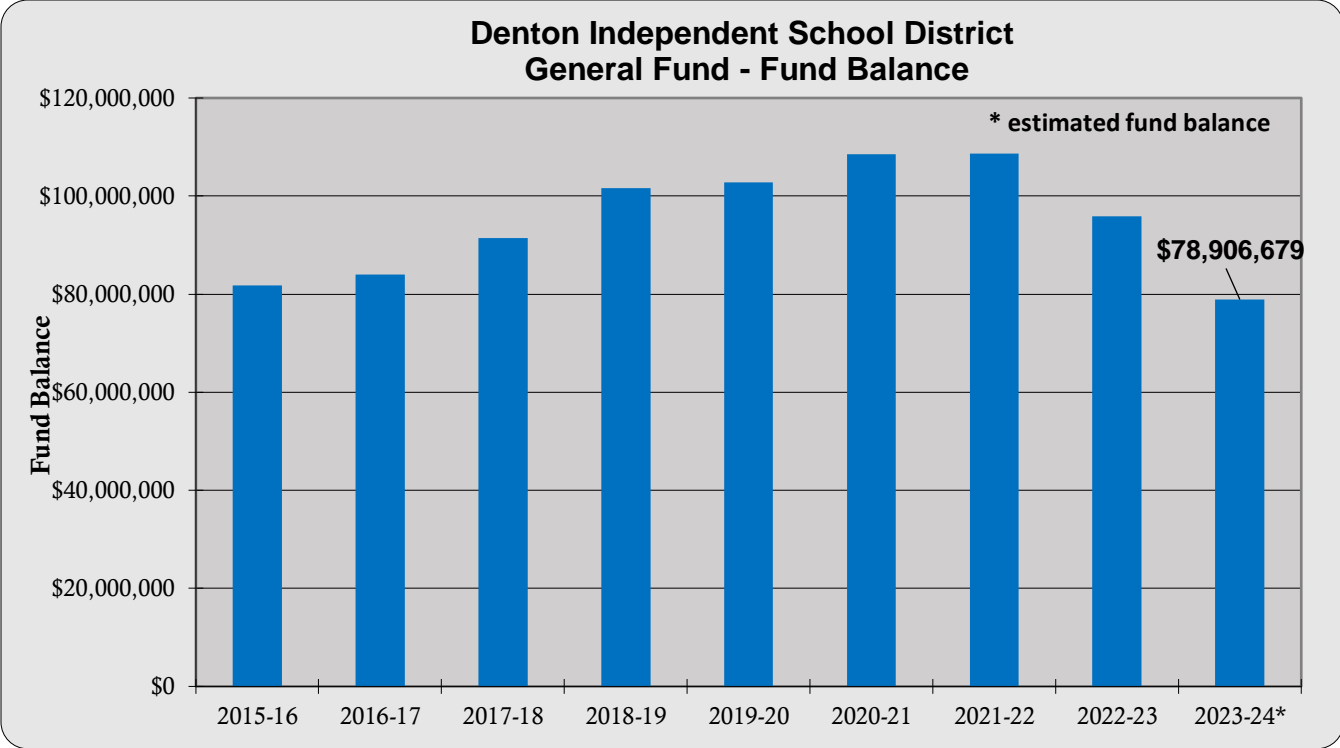
General Fund – Fund Balance

The General Fund fund balance has shown consistent growth in line with the Board goal of maintaining a total general operating fund balance of 25% of the District's total general operating fund expenditures (Board Policy CE-Local). Overall, the General Fund fund balance has consistently reflected an amount over 25%. As depicted in the following graphs, the past six years have shown a very prudent and conservative system of financial management by the Board and leadership team. The information reflected in the graphs was extracted from the independently audited financial statements for the corresponding year.

Since the COVID-19 pandemic, revenue and expenditures have not followed historical trends and projections. The goal has always been to provide the necessary instruction to keep our students on track. Continuing with this goal has required the district to use some General Fund fund balance in the previous two fiscal years to fill the gaps without additional State funding needed to mitigate the impacts of significant inflation since 2019. The Elementary and Secondary School Emergency Relief (ESSER) funds were creatively utilized for some allowable expenditures to help mitigate the need for pulling from our general fund reserves. As such, we were able to maintain a healthy fund balance through the end of the 2021-22 fiscal year. Ultimately, the use of ESSER funds has assisted the District in positively affecting the overall operations and instruction, but the federal grant assistance provided by ESSER will be fully expended by June, 2024.

Thus, the static nature of the school funding formula in our State coupled with significant cost increases for goods and services due to inflation as well as challenges related to enrollment and attendance rates have led to back-to-back years of deficits in the general fund budget. As such, the General Fund fund balance has decreased correspondingly over the past two fiscal years. This effect can be seen in the graph on page ES-9.

While the 2024-25 budget proposal does represent another deficit budget, the District has worked diligently to maximize all other revenue sources and reduce expenditures to the greatest extent possible in order to minimize the decrease to fund balances. The reality now exists that more drastic measures will be necessary in the coming fiscal year to mitigate our current financial challenges. With the uncertainty of the funding of public schools, the previous decisions made by the District which led to maintaining a healthy fund balance is not only evident of prudent management, but has allowed the District to utilize a reasonable amount of fund balance to ensure teaching and learning has continued while providing certainty for staff members to this point.

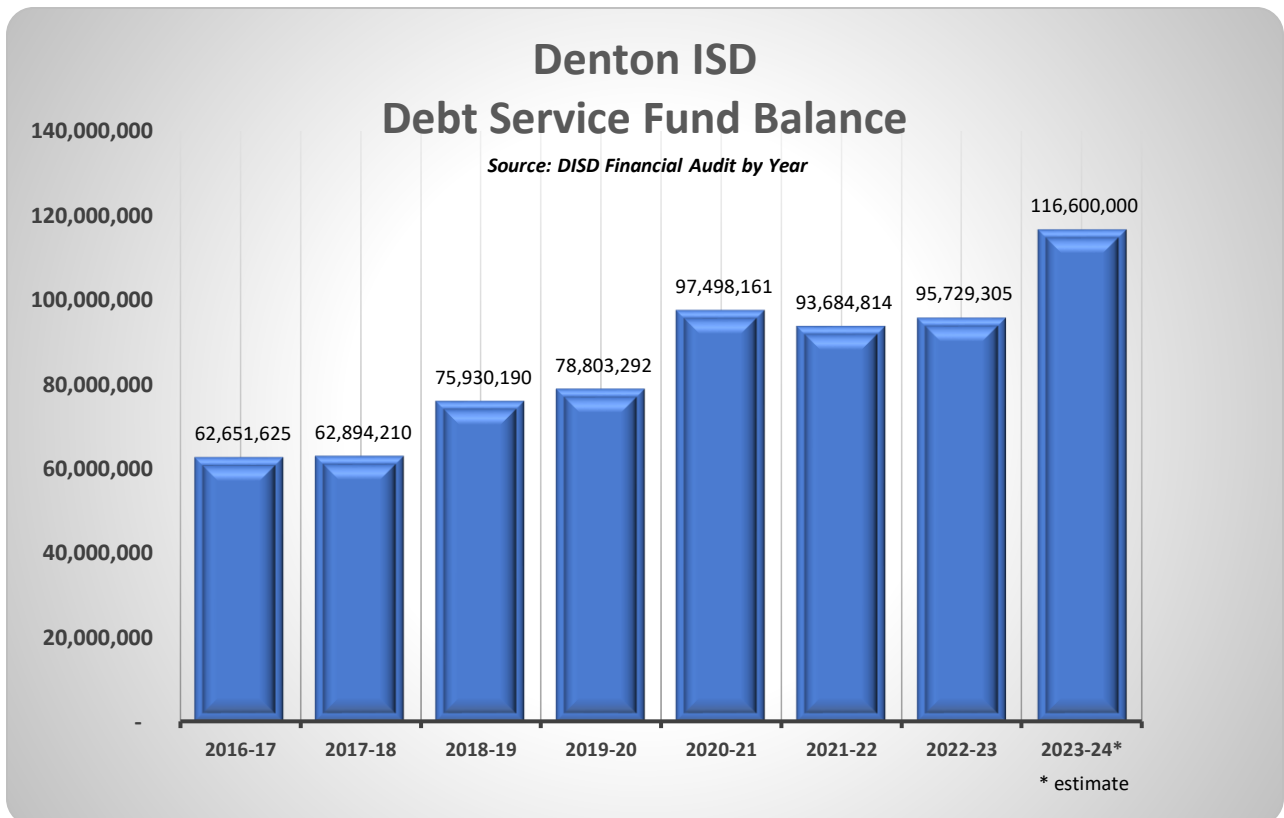


Debt Service

Denton Independent School District voters successfully passed a \$1.4B bond on May 6, 2023, with no increase in the tax rate. This bond package is funding capital expenditures to manage the growth of the District, long-term maintenance, and renovation needs of current District facilities. The first sale of these bonds occurred on July 11, 2023, and the initial issuance was funded in August, 2023. The District’s debt management practice allows up to 25%-30% outstanding bonded debt to be issued as variable rate bonds. The goal is to prudently hedge risk to give the taxpayers the most efficient financing terms.

As reflected in the graph below, the District’s Debt Service fund balance is healthy and falls well within the guidelines and priorities established by the Board. Note that the 2023-24 fund balance amount is an estimate, and will be utilized to offset the scheduled bond payments of \$100.6 million due in August, 2024.

The debt service payment plan for 2024-25 is projected to generate \$153,116,328 in revenue at the current interest and sinking tax rate of \$0.48 (per \$100 in value). The \$153.1 million in revenue will be supplemented with an estimated additional \$6.725 million of delinquent taxes, penalties, interest, and *Hold Harmless for Homestead Exemption* funds. The total \$159,841,329 in estimated debt service revenues will be used to pay the current outstanding debt payments of \$159,836,450.82.



PROPOSED BUDGET SUMMARY

DENTON INDEPENDENT SCHOOL DISTRICT

**2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Total General Operating Fund Revenues/Other Resources Budget	322,131,145.00	0.00	0.00	0.00
Total General Operating Fund Expenditures/Other Uses Budget	(342,048,541.00)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>(19,917,396.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Debt Service Fund Revenue Budget	159,841,328.00	0.00	0.00	0.00
Total Debt Service Fund Expenditure Budget	(159,836,451.00)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>4,877.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Child Nutrition Fund Revenue Budget	20,537,972.00	0.00	0.00	0.00
Total Child Nutrition Fund Expenditure Budget	(20,537,972.00)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2024-2025 PROPOSED BUDGET
AMENDMENT #1
DISD Board Meeting Date: 06/11/2024**

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	215,925,923.00			
Delinquent Taxes	1,200,000.00			
Penalty & Interest, Other	775,000.00			
Total Taxes	217,900,923.00			
Other Local Revenue				
Tuition/Transfers	3,837,000.00			
Athletic Activity	500,000.00			
Gifts and Bequests				
Interest Earnings	5,000,000.00			
Other Local Sources	315,100.00			
Total Other Local Revenue	9,652,100.00			
TOTAL LOCAL SOURCES	227,553,023.00			
STATE SOURCES				
State Funds	88,228,122.00			
FEDERAL SOURCES				
AFROTC	250,000.00			
SHARS	4,000,000.00			
Impact Aid				
Federal Revenue from State				
Federal Projects-Indirect Costs	1,100,000.00			
TOTAL FEDERAL SOURCES	5,350,000.00			
TOTAL REVENUE	321,131,145.00			
OTHER SOURCES				
Transfer from W/C	1,000,000.00			
Transfer from Healthcare Trust				
TOTAL OTHER SOURCES	1,000,000.00			
TOTAL ALL SOURCES	322,131,145.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 11-Instruction				
6100 Payroll Costs	188,520,025.97			
6200 Professional and Contracted Services	6,929,518.04			
6214 Lobbying				
6300 Supplies and Materials	3,507,043.06			
6400 Other Operating Costs	338,779.50			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	45,000.00			
Total Function 11	199,340,366.57			
Function 12-Instruction Resources and Media Services				
6100 Payroll Costs	3,254,089.35			
6200 Professional and Contracted Services	74,891.00			
6214 Lobbying				
6300 Supplies and Materials	324,685.67			
6400 Other Operating Costs	6,700.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 12	3,660,366.02			
Function 13-Curriculum Development and Instructional Staff Development				
6100 Payroll Costs	3,357,914.27			
6200 Professional and Contracted Services	506,220.00			
6214 Lobbying				
6300 Supplies and Materials	148,172.28			
6400 Other Operating Costs	303,434.72			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 13	4,315,741.27			
Function 21-Instructional Leadership				
6100 Payroll Costs	3,934,527.99			
6200 Professional and Contracted Services	334,759.42			
6214 Lobbying				
6300 Supplies and Materials	(106,290.64)			
6400 Other Operating Costs	80,274.22			
6491 Statutorily Required Public Notices	60.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 21	4,243,330.99			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 23-School Leadership				
6100 Payroll Costs	19,042,306.65			
6200 Professional and Contracted Services	316,359.00			
6214 Lobbying				
6300 Supplies and Materials	133,846.22			
6400 Other Operating Costs	67,916.78			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	100.00			
Total Function 23	19,560,528.65			
Function 31-Guidance				
6100 Payroll Costs	11,733,320.77			
6200 Professional and Contracted Services	75,693.78			
6214 Lobbying				
6300 Supplies and Materials	169,154.67			
6400 Other Operating Costs	36,490.25			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 31	12,014,659.47			
Function 32-Social Work Services				
6100 Payroll Costs	844,181.33			
6200 Professional and Contracted Services	1,028.00			
6214 Lobbying				
6300 Supplies and Materials	35,000.00			
6400 Other Operating Costs	400.25			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 32	880,609.58			
Function 33-Health Services				
6100 Payroll Costs	3,347,923.15			
6200 Professional and Contracted Services	64,267.00			
6214 Lobbying				
6300 Supplies and Materials	70,050.00			
6400 Other Operating Costs	1,728.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 33	3,483,968.15			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 34-Student Transportation				
6100 Payroll Costs	7,579,627.35			
6200 Professional and Contracted Services	139,845.00			
6214 Lobbying				
6300 Supplies and Materials	1,650,813.00			
6400 Other Operating Costs	409,919.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 34	9,780,204.35			
Function 35-Child Nutrition				
6100 Payroll Costs	249,308.00			
6200 Professional and Contracted Services				
6214 Lobbying				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 35	249,308.00			
Function 36-Cocurricular/Extracurricular Activities				
6100 Payroll Costs	5,777,488.63			
6200 Professional and Contracted Services	516,471.27			
6214 Lobbying				
6300 Supplies and Materials	383,766.00			
6400 Other Operating Costs	1,696,591.98			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	224,800.00			
Total Function 36	8,599,117.88			
Function 41-General Administration				
6100 Payroll Costs	8,236,957.00			
6200 Professional and Contracted Services	658,626.72			
6214 Lobbying	573.72			
6300 Supplies and Materials	485,530.56			
6400 Other Operating Costs	829,556.00			
6491 Statutorily Required Public Notices	2,650.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	20,000.00			
Total Function 41	10,233,894.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 51-Plant Maintenance and Operations				
6100 Payroll Costs	7,578,172.62			
6200 Professional and Contracted Services	30,746,924.75			
6214 Lobbying				
6300 Supplies and Materials	1,132,254.75			
6400 Other Operating Costs	5,689,896.63			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 51	45,147,248.75			
Function 52-Security and Monitoring Services				
6100 Payroll Costs	2,883,036.04			
6200 Professional and Contracted Services	2,406,713.00			
6214 Lobbying				
6300 Supplies and Materials	120,297.25			
6400 Other Operating Costs	7,500.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 52	5,417,546.29			
Function 53-Data Processing Services				
6100 Payroll Costs	6,593,150.90			
6200 Professional and Contracted Services	410,229.00			
6214 Lobbying				
6300 Supplies and Materials	394,670.00			
6400 Other Operating Costs	85,000.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 53	7,483,049.90			
Function 61-Community Services				
6100 Payroll Costs	3,307,462.13			
6200 Professional and Contracted Services	884,730.00			
6214 Lobbying				
6300 Supplies and Materials	53,227.00			
6400 Other Operating Costs	68,910.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 61	4,314,329.13			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 71-Debt Service				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6214 Lobbying				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 71				
Function 81-Facilities Acquisition and Construction				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6214 Lobbying				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 81				
Function 93-Payments to/from Fiscal Agent				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6214 Lobbying				
6300 Supplies and Materials				
6400 Other Operating Costs	709,200.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 93	709,200.00			
Function 95-Payments to Juvenile Justice AEP				
6100 Payroll Costs				
6200 Professional and Contracted Services	8,085.00			
6214 Lobbying				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 95	8,085.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 99-Other Intergovernmental				
6100 Payroll Costs				
6200 Professional and Contracted Services	2,606,987.00			
6214 Lobbying				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 99-Other Intergovernmental	2,606,987.00			
Other Expenses				
8911 Operating Transfer Out				
8913 Extraordinary Items				
8949 Other Uses				
8989 Non Operating Expenses				
Total Other Expenses				
TOTAL ALL FUNCTIONS & OTHER USES	342,048,541.00			
ALL FUNCTIONS				
6100 Payroll Costs	276,239,492.15			
6200 Professional and Contracted Services	46,681,347.98			
6214 Lobbying	573.72			
6300 Supplies and Materials	8,502,219.82			
6400 Other Operating Costs	10,332,297.33			
6491 Statutorily Required Public Notices	2,710.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	289,900.00			
8900 Other Uses				
Total	342,048,541.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	153,116,328.00			
Delinquent Taxes	400,000.00			
Penalty & Interest, Other	325,000.00			
Total Taxes	153,841,328.00			
Other Local Revenue				
Interest Earnings	2,000,000.00			
TOTAL LOCAL SOURCES	155,841,328.00			
STATE SOURCES				
OTHER SOURCES				
Hold Harmless - Homestead Exemption	4,000,000.00			
	4,000,000.00			
TOTAL ALL SOURCES	159,841,328.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
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Function 71-Debt Service				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service	159,836,451.00			
6600 Capital Outlay-Land, Building & Equipment				
Total Function 71	159,836,451.00			
Other Uses				
TOTAL ALL FUNCTIONS & OTHER USES	159,836,451.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
LOCAL SOURCES				
Food Service Activity	6,439,770.00			
Other Local Sources				
Results from Enterprising Services				
Total Local Sources	6,439,770.00			
STATE SOURCES				
State Program Revenues	89,800.00			
Total State Sources	89,800.00			
OTHER RESOURCES				
National School Breakfast Program	3,190,424.00			
National School Lunch Program	10,187,984.00			
USDA Donated Commodities	1,437,972.00			
Interest Earnings	192,022.00			
Indirect Cost paid to General Fund	(1,000,000.00)			
Total Other Resources	14,008,402.00			
TOTAL ALL FUNCTIONS & OTHER USES	20,537,972.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2024-2025 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/11/2024

	06/11/24 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<hr/>				
Function 35 - Food Services				
6100 Payroll Costs	9,718,940.00			
6200 Professional and Contracted Services	151,920.00			
6300 Supplies and Materials	10,415,192.00			
6400 Other Operating Costs	100,000.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	151,920.00			
Total Function 35	<u>20,537,972.00</u>			
TOTAL ALL FUNCTIONS & OTHER USES				
	<u>20,537,972.00</u>			
	<u><u>20,537,972.00</u></u>			

GENERAL FUND

SUMMARY OF PROPOSED REVENUE AND EXPENDITURES

DESCRIPTION	2023-2024	2024-2025	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Fund Revenue	\$315,229,362	\$322,131,145	\$6,901,783	2.19%
General Fund Expenditures	(\$333,079,765)	(\$342,048,541)	(\$8,968,776)	2.69%
Net General Fund	(\$17,850,403)	(\$19,917,396)	(\$2,066,993)	11.58%
Debt Service Fund Revenue	\$157,341,647	\$159,841,328	\$2,499,681	1.59%
Debt Service Fund Expenditures	(\$157,338,201)	(\$159,836,451)	(\$2,498,250)	1.59%
Net Debt Service	\$3,446	\$4,877	\$1,431	
Child Nutrition Revenue	\$17,668,119	\$20,537,972	\$2,869,853	16.24%
Child Nutrition Expenditures	(\$17,668,119)	(\$20,537,972)	(\$2,869,853)	16.24%
Net Child Nutrition	\$0	\$0	\$0	

**COMPARISON OF 2024-2025 PROPOSED REVENUE BUDGET
TO
2023-2024 ADOPTED REVENUE BUDGET
GENERAL FUND**

DESCRIPTION	2023-2024 PROPOSED BUDGET	2024-2025 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	249,601,740	215,925,923	67.03%	(33,675,817)	-13.49%
Tax Rate	0.7846	0.6769			
Delinquent Taxes, Penalty & Interest	1,957,750	1,975,000	0.61%	17,250	0.88%
Other Local Revenue	7,362,600	9,652,100	3.00%	2,289,500	31.10%
State Funds	40,457,272	78,728,122	24.44%	38,270,850	94.60%
State Funds - TRS On-Behalf	9,500,000	9,500,000	2.95%		
Federal Funds	5,350,000	5,350,000	1.66%		
Transfer from W/C	1,000,000	1,000,000	0.31%		
Total General Fund Revenue	315,229,362	322,131,145	100.00%	6,901,783	2.19%
Assigned Fund Balance					
Total General Fund Resources	\$315,229,362	\$322,131,145	100.00%	\$6,901,783	2.19%

**COMPARISON OF 2024-2025 PROPOSED EXPENDITURE BUDGET
TO
2023-2024 ADOPTED EXPENDITURE BUDGET
GENERAL FUND**

DESCRIPTION	2023-2024 PROPOSED BUDGET	2024-2025 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Payroll Costs	274,601,619	276,239,492	80.77%	1,637,873	0.60%
Contracted Services	40,546,422	46,681,922	13.65%	6,135,500	15.13%
Supplies and Materials	8,989,261	8,502,220	2.49%	(487,041)	-5.42%
Other Operating Costs	8,632,321	10,335,007	3.02%	1,702,686	19.72%
Debt Service					
Capital Outlay	310,142	289,900	0.08%	(20,242)	-6.53%
Total General Fund Budget	\$333,079,765	\$342,048,541	100.00%	\$8,968,776	2.69%

DEBT SERVICE FUND

COMPARISON OF 2024-2025 PROPOSED REVENUE BUDGET
TO
2023-2024 ADOPTED REVENUE BUDGET
DEBT SERVICE FUND

DESCRIPTION	2023-2024 PROPOSED BUDGET	2024-2025 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes Tax Rate per \$100	152,700,529 0.4800	153,116,328 0.480	95.79%	415,799	0.27%
Delinquent Taxes	400,000	400,000	0.25%		
Penalty & Interest	325,000	325,000	0.20%		
Interest Earnings	2,000,000	2,000,000	1.25%		
Hold Harmless for Homestead Exemption	1,916,118	4,000,000	2.50%	2,083,882	108.76%
Total Debt Service Revenue	157,341,647	159,841,328	100.00%	2,499,681	1.59%

**COMPARISON OF 2024-2025 PROPOSED EXPENDITURE BUDGET
TO
2023-2024 ADOPTED EXPENDITURE BUDGET
DEBT SERVICE FUND**

DESCRIPTION	2023-2024 PROPOSED BUDGET	2024-2025 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Payroll Costs				
Contracted Services				
Supplies and Materials				
Other Operating Costs				
Debt Service	157,338,201	159,836,451	2,498,250	1.59%
Capital Outlay				
Fund Balance				
Total Debt Service Fund	\$157,338,201	\$159,836,451	\$2,498,250	1.59%

DENTON ISD
SCHEDULE OF DEBT SERVICE REQUIREMENTS
2024-2025

DEBT SERVICE	(Feb 25 & Aug 25) (Feb 25 & Aug 25)		Sub-Total	FEES	Collection TOTAL
	PRINCIPAL	INTEREST			
U/L Tax School Building Bonds, Series 2014-A	1,955,000.00	78,200.00	2,033,200.00	2,000.00	2,035,200.00
Variable Rate U/L Tax School Building Bonds, Series 2014-B		1,663,400.00	1,663,400.00	2,000.00	1,665,400.00
U/L Tax Refunding Bonds, Series 2015	7,830,000.00	391,500.00	8,221,500.00	2,000.00	8,223,500.00
U/L Tax School Building Bonds, Series 2015-A	1,990,000.00	184,850.00	2,174,850.00	2,000.00	2,176,850.00
U/L Tax Refunding Bonds, Series 2016	4,062,487.80	12,996,512.20	17,059,000.00	2,000.00	17,061,000.00
U/L Tax School Building Bonds, Series 2018	6,470,000.00	17,519,850.00	23,989,850.00	2,000.00	23,991,850.00
U/L Tax School Building Bonds, Series 2020	8,390,000.00	6,895,362.50	15,285,362.50	2,000.00	15,287,362.50
U/L Tax Refunding Bonds, Taxable Series 2020-A	10,000.00	13,630,172.56	13,640,172.56	2,000.00	13,642,172.56
U/L Tax Refunding Bonds, Taxable Series 2021	-	3,681,065.76	3,681,065.76	2,000.00	3,683,065.76
U/L Tax Refunding Bonds, Taxable Series 2022-A	2,110,000.00	1,349,600.00	3,459,600.00	2,000.00	3,461,600.00
U/L Tax Refunding Bonds, Taxable Series 2022-B	770,000.00	976,950.00	1,746,950.00	2,000.00	1,748,950.00
U/L Tax Refunding Bonds, Taxable Series 2023	12,550,000.00	47,151,500.00	59,701,500.00	2,000.00	59,703,500.00
	46,137,487.80	106,518,963.02	152,656,450.82	25,000.00	152,681,450.82
Additional Principal / Interest Payment					7,155,000.00
Total Revenue Required for Debt Service Payments					159,836,450.82
Summary of Projected Revenue					
Estimated Tax Collections					
Other Revenue:					
Hold Harmless for Homestead Exemption					153,116,328.60
Other Revenue - Delinquent Taxes					4,000,000.00
Other Revenue - Penalty & Interest					400,000.00
Interest Income					325,000.00
Total Other Revenue					2,000,000.00
Total Estimated Tax Collections					6,725,000.00
Increase (Decrease) in Fund Balance					4,877.78

CHILD NUTRITION FUND

**COMPARISON OF 2024-2025 PROPOSED REVENUE BUDGET
TO
2023-2024 ADOPTED REVENUE BUDGET
CHILD NUTRITION**

DESCRIPTION	2023-2024 PROPOSED BUDGET	2024-2025 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	5,645,865	6,439,770	31.36%	793,905	14.06%
State Funds	50,000	89,800	0.44%	39,800	79.60%
National Breakfast Program	2,752,400	3,190,424	15.53%	438,024	15.91%
National Lunch Program	8,918,000	10,187,984	49.61%	1,269,984	14.24%
USDA Commodities	1,157,854	1,437,972	7.00%	280,118	24.19%
Other Resources - Indirect Cos	(1,000,000)	(1,000,000)	-4.87%		
Interest Earnings	144,000	192,022	0.93%	48,022	33.35%
Total Child Nutrition	\$17,668,119	\$20,537,972	100.00%	\$2,869,853	16.24%

COMPARISON OF 2024-2025 PROPOSED EXPENDITURE BUDGET
TO
2023-2024 ADOPTED EXPENDITURE BUDGET
CHILD NUTRITION

DESCRIPTION	2023-2024 PROPOSED BUDGET	2024-2025 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Payroll Costs	8,292,195	9,718,940	47.32%	1,426,745	17.21%
Contracted Services	100,000	151,920	0.74%	51,920	51.92%
Supplies and Materials	7,918,070	8,977,220	43.71%	1,059,150	13.38%
Supplies - USDA Commodities	1,157,854	1,437,972	7.00%	280,118	24.19%
Other Operating Costs	100,000	100,000	0.49%		
Capital Outlay	100,000	151,920	0.74%	51,920	51.92%
Total Budget	\$17,668,119	\$20,537,972	100.00%	\$2,869,853	16.24%

PROPERTY VALUES

CALCULATION OF PROPERTY TAX REVENUE

	GENERAL	DEBT SERVICE	TOTAL
Estimated Net Roll	30,464,500,792	30,464,500,792	
Net Roll at Collection Rate - 99.00%	30,159,855,784	30,159,855,784	
Tax Rate per \$100 Valuation	0.6769	0.4800	1.1569
Tax Rate for Freeze Allocation	0.6769	0.4800	1.1569
Tax Revenue before Freeze		144,767,308	144,767,308
Tax Revenue before Freeze - Compressed Rate of \$0.6169	186,056,150		186,056,150
Tax Revenue before Freeze - Above Compressed Rate of \$0.6169	18,095,913		18,095,913
Freeze Values		8,349,020	8,349,020
Freeze Values - Compressed Rate of \$0.6169	10,730,231		10,730,231
Freeze Values - Above Compressed Rate of \$0.6169	1,043,628		1,043,628
Total Property Tax Revenue	\$215,925,922	\$153,116,328	\$369,042,250

Gross	20,326,141.00	Collection Rate	99.00%	Net	20,122,879.59
Estimated Frozen Tax Levy					

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

2024 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 75,514

Not Under ARB Review Totals

5/24/2024

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Land		Value			
Homesite:		5,228,811,923			
Non Homesite:		2,742,937,289			
Ag Market:		720,902,244			
Timber Market:		0	Total Land	(+)	
				8,692,651,456	
Improvement		Value			
Homesite:		16,701,274,278			
Non Homesite:		2,985,284,309	Total Improvements	(+)	
				19,686,558,587	
Non Real		Count	Value		
Personal Property:	5,290		2,454,776,691		
Mineral Property:	4,792		140,015,993		
Autos:	0		0	Total Non Real	(+)
					2,594,792,684
			Market Value	=	30,974,002,727
Ag	Non Exempt	Exempt			
Total Productivity Market:	720,895,327	6,917			
Ag Use:	1,329,652	6,917	Productivity Loss	(-)	719,565,675
Timber Use:	0	0	Appraised Value	=	30,254,437,052
Productivity Loss:	719,565,675	0	Homestead Cap	(-)	1,250,532,895
			23.231 Cap	(-)	158,997,444
			Assessed Value	=	28,844,906,713
			Total Exemptions Amount	(-)	7,436,283,102
			(Breakdown on Next Page)		
			Net Taxable	=	21,408,623,611

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	107,306,363	70,710,447	405,742.00	406,647.18	319			
DPS	3,927,110	2,922,110	16,549.93	16,549.93	10			
OV65	4,940,061,296	3,489,960,473	17,735,812.44	18,021,740.04	12,523			
Total	5,051,294,769	3,563,593,030	18,158,104.37	18,444,937.15	12,852	Freeze Taxable	(-)	
Tax Rate	1.1592000							3,563,593,030
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	301,117	246,117	246,117	0	1			
OV65	41,392,803	31,175,233	19,211,918	11,963,315	78			
Total	41,693,920	31,421,350	19,458,035	11,963,315	79	Transfer Adjustment	(-)	
						Freeze Adjusted Taxable	=	
							17,833,067,266	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 224,879,020.12 = 17,833,067,266 * (1.1592000 / 100) + 18,158,104.37

Certified Estimate of Market Value: 30,974,002,739
 Certified Estimate of Taxable Value: 21,408,623,611

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

2024 PRELIMINARY TOTALS**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	1	175,400	0	175,400
CHODO	2	30,867,593	0	30,867,593
DP	325	0	2,923,639	2,923,639
DPS	10	0	0	0
DV1	265	0	2,340,000	2,340,000
DV1S	18	0	65,000	65,000
DV2	182	0	1,652,593	1,652,593
DV2S	9	0	67,500	67,500
DV3	275	0	2,795,170	2,795,170
DV3S	3	0	20,000	20,000
DV4	1,181	0	5,589,815	5,589,815
DV4S	107	0	640,218	640,218
DVHS	992	0	368,299,895	368,299,895
DVHSS	72	0	21,299,003	21,299,003
EX	99	0	32,946,628	32,946,628
EX-XG	10	0	1,324,441	1,324,441
EX-XI	8	0	2,031,852	2,031,852
EX-XJ	16	0	28,094,528	28,094,528
EX-XL	5	0	1,181,270	1,181,270
EX-XR	32	0	69,348,865	69,348,865
EX-XU	42	0	37,785,480	37,785,480
EX-XV	4,182	0	2,743,592,503	2,743,592,503
EX-XV (Prorated)	38	0	8,921,862	8,921,862
EX366	1,777	0	659,791	659,791
FR	33	414,368,493	0	414,368,493
FRSS	4	0	1,213,636	1,213,636
HS	35,738	0	3,494,645,059	3,494,645,059
HT	4	0	0	0
MASSS	5	0	1,689,335	1,689,335
OV65	12,751	0	121,161,898	121,161,898
OV65S	628	0	5,940,074	5,940,074
PC	31	34,292,809	0	34,292,809
PPV	18	348,752	0	348,752
Totals		480,053,047	6,956,230,055	7,436,283,102

2024 PRELIMINARY TOTALS

S05 - DENTON ISD
Under ARB Review Totals

Property Count: 24,172

5/24/2024

8:42:51AM

Land		Value			
Homesite:		1,841,061,527			
Non Homesite:		2,535,370,723			
Ag Market:		293,151,698			
Timber Market:		0	Total Land	(+) 4,669,583,948	
Improvement		Value			
Homesite:		5,886,106,430			
Non Homesite:		7,523,338,574	Total Improvements	(+) 13,409,445,004	
Non Real		Count	Value		
Personal Property:	223		226,207,678		
Mineral Property:	102		6,451,947		
Autos:	0		0	Total Non Real	(+) 232,659,625
				Market Value	= 18,311,688,577
Ag		Non Exempt	Exempt		
Total Productivity Market:	293,151,698		0		
Ag Use:	453,670		0	Productivity Loss	(-) 292,698,028
Timber Use:	0		0	Appraised Value	= 18,018,990,549
Productivity Loss:	292,698,028		0	Homestead Cap	(-) 303,365,225
				23.231 Cap	(-) 251,465,676
				Assessed Value	= 17,464,159,648
				Total Exemptions Amount	(-) 1,199,970,335
				(Breakdown on Next Page)	
				Net Taxable	= 16,264,189,313

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	20,759,913	15,634,913	110,056.03	110,452.61	48			
DPS	149,800	49,800	0.00	0.00	1			
OV65	842,061,321	647,580,530	4,318,337.80	4,385,295.84	1,756			
Total	862,971,034	663,265,243	4,428,393.83	4,495,748.45	1,805	Freeze Taxable	(-) 663,265,243	
Tax Rate	1.1592000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	15,204,377	12,390,039	8,570,268	3,819,771	25			
Total	15,204,377	12,390,039	8,570,268	3,819,771	25	Transfer Adjustment	(-) 3,819,771	
						Freeze Adjusted Taxable	= 15,597,104,299	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 185,230,026.86 = 15,597,104,299 * (1.1592000 / 100) + 4,428,393.83

Certified Estimate of Market Value:	14,788,641,709
Certified Estimate of Taxable Value:	13,115,634,628
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 PRELIMINARY TOTALS**Exemption Breakdown**

Exemption	Count	Local	State	Total
CHODO (Partial)	1	6,289,400	0	6,289,400
DP	48	0	465,000	465,000
DPS	1	0	0	0
DV1	46	0	358,000	358,000
DV1S	3	0	15,000	15,000
DV2	39	0	339,000	339,000
DV2S	2	0	15,000	15,000
DV3	60	0	606,000	606,000
DV3S	2	0	20,000	20,000
DV4	91	0	924,000	924,000
DV4S	5	0	48,000	48,000
DVHS	28	0	9,255,330	9,255,330
DVHSS	3	0	935,843	935,843
EX-XR	1	0	1,200	1,200
EX-XV	207	0	248,222,555	248,222,555
EX-XV (Prorated)	2	0	40,340,887	40,340,887
EX366	9	0	3,997	3,997
FR	6	12,317,219	0	12,317,219
HS	8,063	0	800,408,598	800,408,598
HT	2	0	0	0
LIH	9	0	58,047,612	58,047,612
MASSS	1	0	285,261	285,261
OV65	1,949	0	19,055,719	19,055,719
OV65S	40	0	400,000	400,000
PC	3	1,616,714	0	1,616,714
Totals		20,223,333	1,179,747,002	1,199,970,335

2024 PRELIMINARY TOTALS

S05 - DENTON ISD
Grand Totals

Property Count: 99,686

5/24/2024

8:42:51AM

Land		Value			
Homesite:		7,069,873,450			
Non Homesite:		5,278,308,012			
Ag Market:		1,014,053,942			
Timber Market:		0	Total Land	(+)	
				13,362,235,404	
Improvement		Value			
Homesite:		22,587,380,708			
Non Homesite:		10,508,622,883	Total Improvements	(+)	
				33,096,003,591	
Non Real		Count	Value		
Personal Property:	5,513		2,680,984,369		
Mineral Property:	4,894		146,467,940		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					49,285,691,304
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,014,047,025		6,917		
Ag Use:	1,783,322		6,917	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	1,012,263,703		0		48,273,427,601
				Homestead Cap	(-)
				23.231 Cap	(-)
					1,553,898,120
					410,463,120
				Assessed Value	=
					46,309,066,361
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	8,636,253,437
				Net Taxable	=
					37,672,812,924

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	128,066,276	86,345,360	515,798.03	517,099.79	367			
DPS	4,076,910	2,971,910	16,549.93	16,549.93	11			
OV65	5,782,122,617	4,137,541,003	22,054,150.24	22,407,035.88	14,279			
Total	5,914,265,803	4,226,858,273	22,586,498.20	22,940,685.60	14,657	Freeze Taxable	(-)	
Tax Rate	1.1592000							4,226,858,273
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	301,117	246,117	246,117	0	1			
OV65	56,597,180	43,565,272	27,782,186	15,783,086	103			
Total	56,898,297	43,811,389	28,028,303	15,783,086	104	Transfer Adjustment	(-)	
							15,783,086	
						Freeze Adjusted Taxable	=	
							33,430,171,565	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 410,109,046.98 = 33,430,171,565 * (1.1592000 / 100) + 22,586,498.20

Certified Estimate of Market Value: 45,762,644,448
 Certified Estimate of Taxable Value: 34,524,258,239

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

2024 PRELIMINARY TOTALS**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	1	175,400	0	175,400
CHODO	2	30,867,593	0	30,867,593
CHODO (Partial)	1	6,289,400	0	6,289,400
DP	373	0	3,388,639	3,388,639
DPS	11	0	0	0
DV1	311	0	2,698,000	2,698,000
DV1S	21	0	80,000	80,000
DV2	221	0	1,991,593	1,991,593
DV2S	11	0	82,500	82,500
DV3	335	0	3,401,170	3,401,170
DV3S	5	0	40,000	40,000
DV4	1,272	0	6,513,815	6,513,815
DV4S	112	0	688,218	688,218
DVHS	1,020	0	377,555,225	377,555,225
DVHSS	75	0	22,234,846	22,234,846
EX	99	0	32,946,628	32,946,628
EX-XG	10	0	1,324,441	1,324,441
EX-XI	8	0	2,031,852	2,031,852
EX-XJ	16	0	28,094,528	28,094,528
EX-XL	5	0	1,181,270	1,181,270
EX-XR	33	0	69,350,065	69,350,065
EX-XU	42	0	37,785,480	37,785,480
EX-XV	4,389	0	2,991,815,058	2,991,815,058
EX-XV (Prorated)	40	0	49,262,749	49,262,749
EX366	1,786	0	663,788	663,788
FR	39	426,685,712	0	426,685,712
FRSS	4	0	1,213,636	1,213,636
HS	43,801	0	4,295,053,657	4,295,053,657
HT	6	0	0	0
LIH	9	0	58,047,612	58,047,612
MASSS	6	0	1,974,596	1,974,596
OV65	14,700	0	140,217,617	140,217,617
OV65S	668	0	6,340,074	6,340,074
PC	34	35,909,523	0	35,909,523
PPV	18	348,752	0	348,752
Totals		500,276,380	8,135,977,057	8,636,253,437

2024 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 75,514

Not Under ARB Review Totals

5/24/2024

8:45:00AM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
	403		\$0	\$0	\$0
A SINGLE FAMILY RESIDENCE	50,303	13,432.6479	\$780,437,034	\$21,487,342,390	\$16,269,609,245
B MULTIFAMILY RESIDENCE	602	169.6088	\$35,578,567	\$446,950,572	\$430,958,608
C1 VACANT LOTS AND LAND TRACTS	3,868	2,412.3016	\$0	\$400,972,068	\$374,905,975
D1 QUALIFIED AG LAND	1,012	23,059.8750	\$0	\$720,895,327	\$1,324,437
D2 NON-QUALIFIED LAND	383		\$174,926	\$14,228,206	\$14,145,236
E FARM OR RANCH IMPROVEMENT	1,220	7,920.2974	\$7,627,711	\$673,828,913	\$586,686,689
F1 COMMERCIAL REAL PROPERTY	940	1,596.4532	\$274,548,070	\$1,512,215,077	\$1,494,614,761
F2 INDUSTRIAL REAL PROPERTY	41	133.9857	\$0	\$55,407,192	\$54,640,310
G1 OIL AND GAS	3,561		\$0	\$134,183,989	\$113,241,410
J1 WATER SYSTEMS	4	0.0220	\$0	\$597,399	\$597,399
J2 GAS DISTRIBUTION SYSTEM	22	3.8874	\$0	\$88,752,946	\$88,752,946
J3 ELECTRIC COMPANY (INCLUDING C	39	30.5770	\$0	\$89,437,111	\$89,437,111
J4 TELEPHONE COMPANY (INCLUDI	74	9.2530	\$0	\$33,090,138	\$33,090,138
J5 RAILROAD	9	25.1900	\$0	\$17,167,960	\$17,167,960
J6 PIPELAND COMPANY	142		\$0	\$59,207,435	\$58,984,965
J7 CABLE TELEVISION COMPANY	24	0.6336	\$0	\$21,402,151	\$21,402,151
J8 OTHER TYPE OF UTILITY	1	8.8400	\$0	\$434,303	\$434,303
L1 COMMERCIAL PERSONAL PROPE	3,922		\$149,450,486	\$1,216,985,195	\$1,078,236,617
L2 INDUSTRIAL PERSONAL PROPERT	99		\$839,573	\$783,464,167	\$473,768,913
M1 TANGIBLE OTHER PERSONAL, MOB	3,075		\$1,951,016	\$50,859,924	\$36,216,213
O RESIDENTIAL INVENTORY	882	144.4613	\$20,290,075	\$85,146,228	\$82,627,967
S SPECIAL INVENTORY TAX	73		\$0	\$87,713,513	\$87,713,513
X TOTALLY EXEMPT PROPERTY	6,223	15,036.1994	\$126,078,927	\$2,993,720,523	\$66,744
Totals		63,984.2333	\$1,396,976,385	\$30,974,002,727	\$21,408,623,611

2024 PRELIMINARY TOTALS

S05 - DENTON ISD
Under ARB Review Totals

Property Count: 24,172

5/24/2024 8:45:00AM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
	121		\$0	\$0	\$0
A SINGLE FAMILY RESIDENCE	17,282	4,990.0465	\$400,515,732	\$7,457,395,252	\$6,315,278,765
B MULTIFAMILY RESIDENCE	1,074	275.3850	\$226,134,173	\$4,510,480,343	\$4,458,240,085
C1 VACANT LOTS AND LAND TRACTS	648	1,252.9776	\$0	\$365,694,336	\$337,526,536
D1 QUALIFIED AG LAND	335	7,203.8238	\$0	\$293,151,698	\$452,510
D2 NON-QUALIFIED LAND	147		\$565,504	\$14,057,882	\$14,055,635
E FARM OR RANCH IMPROVEMENT	694	6,425.1052	\$6,040,940	\$519,966,574	\$473,265,557
ERROR	1		\$0	\$223,501	\$113,501
F1 COMMERCIAL REAL PROPERTY	1,353	2,889.4028	\$301,533,764	\$4,143,728,816	\$4,037,769,293
F2 INDUSTRIAL REAL PROPERTY	22	625.6774	\$0	\$170,646,956	\$169,891,734
G1 OIL AND GAS	96		\$0	\$6,450,643	\$3,450,871
J3 ELECTRIC COMPANY (INCLUDING C	1	3.1500	\$0	\$133,953	\$60,888
J4 TELEPHONE COMPANY (INCLUDI	9	3.4425	\$0	\$26,607,809	\$26,607,809
J7 CABLE TELEVISION COMPANY	5		\$0	\$4,071,680	\$4,071,680
L1 COMMERCIAL PERSONAL PROPE	201		\$6,404,914	\$159,637,568	\$148,652,621
L2 INDUSTRIAL PERSONAL PROPERT	6		\$5,422,983	\$29,970,690	\$27,802,744
M1 TANGIBLE OTHER PERSONAL, MOB	76		\$0	\$799,787	\$501,679
O RESIDENTIAL INVENTORY	2,430	465.7323	\$35,912,879	\$246,556,315	\$237,312,432
S SPECIAL INVENTORY TAX	3		\$0	\$9,134,973	\$9,134,973
X TOTALLY EXEMPT PROPERTY	229	329.6745	\$0	\$352,979,801	\$0
Totals		24,464.4176	\$982,530,889	\$18,311,688,577	\$16,264,189,313

2024 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 99,686

Grand Totals

5/24/2024

8:45:00AM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
	524		\$0	\$0	\$0
A SINGLE FAMILY RESIDENCE	67,585	18,422.6944	\$1,180,952,766	\$28,944,737,642	\$22,584,888,010
B MULTIFAMILY RESIDENCE	1,676	444.9938	\$261,712,740	\$4,957,430,915	\$4,889,198,693
C1 VACANT LOTS AND LAND TRACTS	4,516	3,665.2792	\$0	\$766,666,404	\$712,432,511
D1 QUALIFIED AG LAND	1,347	30,263.6988	\$0	\$1,014,047,025	\$1,776,947
D2 NON-QUALIFIED LAND	530		\$740,430	\$28,286,088	\$28,200,871
E FARM OR RANCH IMPROVEMENT	1,914	14,345.4026	\$13,668,651	\$1,193,795,487	\$1,059,952,246
ERROR	1		\$0	\$223,501	\$113,501
F1 COMMERCIAL REAL PROPERTY	2,293	4,485.8560	\$576,081,834	\$5,655,943,893	\$5,532,384,054
F2 INDUSTRIAL REAL PROPERTY	63	759.6631	\$0	\$226,054,148	\$224,532,044
G1 OIL AND GAS	3,657		\$0	\$140,634,632	\$116,692,281
J1 WATER SYSTEMS	4	0.0220	\$0	\$597,399	\$597,399
J2 GAS DISTRIBUTION SYSTEM	22	3.8874	\$0	\$88,752,946	\$88,752,946
J3 ELECTRIC COMPANY (INCLUDING C	40	33.7270	\$0	\$89,571,064	\$89,497,999
J4 TELEPHONE COMPANY (INCLUDI	83	12.6955	\$0	\$59,697,947	\$59,697,947
J5 RAILROAD	9	25.1900	\$0	\$17,167,960	\$17,167,960
J6 PIPELAND COMPANY	142		\$0	\$59,207,435	\$58,984,965
J7 CABLE TELEVISION COMPANY	29	0.6336	\$0	\$25,473,831	\$25,473,831
J8 OTHER TYPE OF UTILITY	1	8.8400	\$0	\$434,303	\$434,303
L1 COMMERCIAL PERSONAL PROPE	4,123		\$155,855,400	\$1,376,622,763	\$1,226,889,238
L2 INDUSTRIAL PERSONAL PROPERT	105		\$6,262,556	\$813,434,857	\$501,571,657
M1 TANGIBLE OTHER PERSONAL, MOB	3,151		\$1,951,016	\$51,659,711	\$36,717,892
O RESIDENTIAL INVENTORY	3,312	610.1936	\$56,202,954	\$331,702,543	\$319,940,399
S SPECIAL INVENTORY TAX	76		\$0	\$96,848,486	\$96,848,486
X TOTALLY EXEMPT PROPERTY	6,452	15,365.8739	\$126,078,927	\$3,346,700,324	\$66,744
Totals		88,448.6509	\$2,379,507,274	\$49,285,691,304	\$37,672,812,924

2024 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 75,514

Not Under ARB Review Totals

5/24/2024

8:45:00AM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	2	0.1200	\$0	\$62,100	\$39,332
A01 BUILDER HOME PLANS - REFERENC	7	0.4430	\$1,610,691	\$1,885,308	\$1,885,308
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	48,132	12,510.8445	\$773,337,043	\$20,458,696,207	\$15,474,520,528
A2 REAL, RESIDENTIAL, MOBILE HOME	360	174.0845	\$37,190	\$44,105,969	\$26,634,459
A3 WATERFRONT	226	123.7410	\$1,064,288	\$136,815,626	\$106,601,169
A4 CONDOS	171	360.0862	\$0	\$32,269,816	\$27,324,986
A5 TOWNHOMES	358	23.2610	\$2,307,466	\$102,977,434	\$85,848,352
A6 REAL, RESIDENTIAL GOLF COURSE	1,092	240.0677	\$2,080,356	\$710,529,930	\$546,755,111
B1 REAL, RESIDENTIAL, APARTMENTS	184	92.5911	\$35,224,631	\$335,937,304	\$333,430,061
B2 REAL, RESIDENTIAL, DUPLEXES	418	77.0177	\$353,936	\$111,013,268	\$97,528,547
C1 REAL, VACANT PLATTED RESIDENTI	2,950	1,151.6300	\$0	\$182,880,369	\$168,280,494
C2 COMMERCIAL VACANT LOT	386	1,068.3354	\$0	\$203,562,319	\$192,479,010
C3 REAL VACANT LOT OUTSIDE CITY	515	174.0556	\$0	\$11,363,076	\$11,026,797
C5 WATERFRONT	19	18.2806	\$0	\$3,166,304	\$3,119,674
D1 QUALIFIED AG LAND	1,016	23,065.5713	\$0	\$721,007,172	\$1,436,282
D2 FARM AND RANCH IMPSS ON QUALI	383		\$174,926	\$14,228,206	\$14,145,236
E	16	18.2462	\$0	\$1,781,517	\$1,636,953
E1 LAND AND IMPROVMENTS (NON AG	638	987.4771	\$7,627,711	\$302,020,991	\$223,728,867
E3 MOBILE HOMES ON NON AG QUALIF	47	25.7079	\$0	\$4,007,114	\$2,839,279
E4 VACANT NON QUALIFIED NON HOME	736	6,883.1699	\$0	\$365,907,446	\$358,369,745
F010 COMMERCIAL BUILDER PLANS - RE	4		\$0	\$0	\$0
F1 REAL COMMERCIAL	880	1,386.1949	\$274,548,070	\$1,450,096,377	\$1,432,798,061
F2 REAL, INDUSTRIAL	41	133.9857	\$0	\$55,407,192	\$54,640,310
F3 REAL - COMMERCIAL MH PARKS	2	92.8304	\$0	\$21,750,000	\$21,460,000
F4 REAL - COMMERCIAL OFFICE CONDC	57	117.4279	\$0	\$40,368,700	\$40,356,700
G1 OIL AND GAS	3,561		\$0	\$113,241,410	\$113,241,410
J1 REAL & TANGIBLE PERSONAL, UTIL	4	0.0220	\$0	\$597,399	\$597,399
J2 REAL & TANGIBLE PERSONAL, UTIL	22	3.8874	\$0	\$88,752,946	\$88,752,946
J3 REAL & TANGIBLE PERSONAL, UTIL	39	30.5770	\$0	\$89,437,111	\$89,437,111
J4 REAL & TANGIBLE PERSONAL, UTIL	74	9.2530	\$0	\$33,090,138	\$33,090,138
J5 REAL & TANGIBLE PERSONAL, UTIL	9	25.1900	\$0	\$17,167,960	\$17,167,960
J6 REAL & TANGIBLE PERSONAL, UTIL	142		\$0	\$59,207,435	\$58,984,965
J7 REAL & TANGIBLE PERSONAL, UTIL	24	0.6336	\$0	\$21,402,151	\$21,402,151
J8 REAL & TANGIBLE PERSONAL, UTIL	1	8.8400	\$0	\$434,303	\$434,303
L1 BPP TANGIBLE COMERCIAL PROPER	3,439		\$59,670,815	\$1,021,154,619	\$882,406,041
L2 BPP TANGIBLE INDUSTRIAL PROPER	99		\$839,573	\$783,464,167	\$473,768,913
L3 BPP TANGIBLE COMMERCIAL LEASE	468		\$64,928,671	\$136,395,835	\$136,395,835
L5 AIRCRAFT	15		\$24,851,000	\$59,434,741	\$59,434,741
M1 MOBILE HOMES - PERSONAL PROPE	3,075		\$1,951,016	\$50,859,924	\$36,216,213
OA1 INVENTORY, RESIDENTIAL SINGLE F	159	22.9580	\$20,290,075	\$33,216,647	\$32,088,971
OC1 INVENTORY, VACANT PLATTED LOTS	723	121.5033	\$0	\$51,929,581	\$50,538,996
PLAN	403		\$0	\$0	\$0
S SPECIAL INVENTORY	73		\$0	\$87,713,513	\$87,713,513
X	6,223	15,036.1994	\$126,078,927	\$2,993,720,523	\$66,744
Totals		63,984.2333	\$1,396,976,385	\$30,953,060,148	\$21,408,623,611

2024 PRELIMINARY TOTALS

S05 - DENTON ISD
Under ARB Review Totals

Property Count: 24,172

5/24/2024 8:45:00AM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A024 BUILDER HOME PLANS - REFERENC	1		\$0	\$0	\$0
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	16,045	4,412.1278	\$352,089,226	\$6,957,647,283	\$5,884,075,947
A2 REAL, RESIDENTIAL, MOBILE HOME	50	36.8712	\$0	\$5,903,832	\$4,254,669
A3 WATERFRONT	73	54.9892	\$917,834	\$52,572,138	\$42,216,316
A4 CONDOS	149	385.0996	\$0	\$31,759,225	\$26,910,698
A5 TOWNHOMES	650	20.3691	\$46,320,691	\$180,253,759	\$168,736,323
A6 REAL, RESIDENTIAL GOLF COURSE	334	80.5896	\$1,187,981	\$229,259,015	\$189,084,812
B	8	2.9449	\$0	\$86,619,232	\$86,619,233
B1 REAL, RESIDENTIAL, APARTMENTS	497	203.8981	\$226,134,173	\$4,278,408,607	\$4,241,405,458
B2 REAL, RESIDENTIAL, DUPLEXES	569	68.5420	\$0	\$145,452,504	\$130,215,394
C1 REAL, VACANT PLATTED RESIDENTI	241	188.1865	\$0	\$38,195,874	\$36,110,389
C2 COMMERCIAL VACANT LOT	374	1,031.5757	\$0	\$323,623,982	\$297,752,221
C3 REAL VACANT LOT OUTSIDE CITY	27	29.6734	\$0	\$3,035,212	\$2,842,994
C5 WATERFRONT	6	3.5420	\$0	\$839,268	\$820,932
D1 QUALIFIED AG LAND	335	7,203.8238	\$0	\$293,151,698	\$452,510
D2 FARM AND RANCH IMPSS ON QUALI	147		\$565,504	\$14,057,882	\$14,055,635
E1 LAND AND IMPROVMENTS (NON AG	297	483.9487	\$6,040,940	\$191,410,098	\$150,956,676
E3 MOBILE HOMES ON NON AG QUALIF	16	23.5522	\$0	\$2,027,080	\$1,534,219
E4 VACANT NON QUALIFIED NON HOME	503	5,917.6043	\$0	\$326,529,396	\$320,774,662
ERROR	1		\$0	\$223,501	\$113,501
F010 COMMERCIAL BUILDER PLANS - RE	3		\$0	\$0	\$0
F1 REAL COMMERCIAL	1,258	2,617.2789	\$295,065,764	\$3,922,581,670	\$3,820,456,000
F2 REAL, INDUSTRIAL	22	625.6774	\$0	\$170,646,956	\$169,891,734
F3 REAL - COMMERCIAL MH PARKS	20	101.9600	\$6,468,000	\$168,086,130	\$165,988,947
F4 REAL - COMMERCIAL OFFICE CONDC	72	170.1639	\$0	\$53,061,016	\$51,324,346
G1 OIL AND GAS	96		\$0	\$3,450,871	\$3,450,871
J3 REAL & TANGIBLE PERSONAL, UTIL	1	3.1500	\$0	\$133,953	\$60,888
J4 REAL & TANGIBLE PERSONAL, UTIL	9	3.4425	\$0	\$26,607,809	\$26,607,809
J7 REAL & TANGIBLE PERSONAL, UTIL	5		\$0	\$4,071,680	\$4,071,680
L1 BPP TANGIBLE COMERCIAL PROPER	189		\$6,026,509	\$155,531,911	\$144,546,964
L2 BPP TANGIBLE INDUSTRIAL PROPER	6		\$5,422,983	\$29,970,690	\$27,802,744
L3 BPP TANGIBLE COMMERCIAL LEASE	11		\$378,405	\$2,296,251	\$2,296,251
L5 AIRCRAFT	1		\$0	\$1,809,406	\$1,809,406
M1 MOBILE HOMES - PERSONAL PROPE	76		\$0	\$799,787	\$501,679
OA1 INVENTORY, RESIDENTIAL SINGLE F	608	87.5338	\$35,912,879	\$135,416,291	\$128,023,420
OC1 INVENTORY, VACANT PLATTED LOTS	1,824	378.1985	\$0	\$111,140,024	\$109,289,012
PLAN	121		\$0	\$0	\$0
S SPECIAL INVENTORY	3		\$0	\$9,134,973	\$9,134,973
X	229	329.6745	\$0	\$352,979,801	\$0
Totals		24,464.4176	\$982,530,889	\$18,308,688,805	\$16,264,189,313

2024 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 99,686

Grand Totals

5/24/2024

8:45:00AM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	2	0.1200	\$0	\$62,100	\$39,332
A01 BUILDER HOME PLANS - REFERENC	7	0.4430	\$1,610,691	\$1,885,308	\$1,885,308
A024 BUILDER HOME PLANS - REFERENC	1		\$0	\$0	\$0
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	64,177	16,922.9723	\$1,125,426,269	\$27,416,343,490	\$21,358,596,475
A2 REAL, RESIDENTIAL, MOBILE HOME	410	210.9557	\$37,190	\$50,009,801	\$30,889,128
A3 WATERFRONT	299	178.7302	\$1,982,122	\$189,387,764	\$148,817,485
A4 CONDOS	320	745.1858	\$0	\$64,029,041	\$54,235,684
A5 TOWNHOMES	1,008	43.6301	\$48,628,157	\$283,231,193	\$254,584,675
A6 REAL, RESIDENTIAL GOLF COURSE	1,426	320.6573	\$3,268,337	\$939,788,945	\$735,839,923
B	8	2.9449	\$0	\$86,619,232	\$86,619,233
B1 REAL, RESIDENTIAL, APARTMENTS	681	296.4892	\$261,358,804	\$4,614,345,911	\$4,574,835,519
B2 REAL, RESIDENTIAL, DUPLEXES	987	145.5597	\$353,936	\$256,465,772	\$227,743,941
C1 REAL, VACANT PLATTED RESIDENTI	3,191	1,339.8165	\$0	\$221,076,243	\$204,390,883
C2 COMMERCIAL VACANT LOT	760	2,099.9111	\$0	\$527,186,301	\$490,231,231
C3 REAL VACANT LOT OUTSIDE CITY	542	203.7290	\$0	\$14,398,288	\$13,869,791
C5 WATERFRONT	25	21.8226	\$0	\$4,005,572	\$3,940,606
D1 QUALIFIED AG LAND	1,351	30,269.3951	\$0	\$1,014,158,870	\$1,888,792
D2 FARM AND RANCH IMPSS ON QUALI	530		\$740,430	\$28,286,088	\$28,200,871
E	16	18.2462	\$0	\$1,781,517	\$1,636,953
E1 LAND AND IMPROVMENTS (NON AG	935	1,471.4258	\$13,668,651	\$493,431,089	\$374,685,543
E3 MOBILE HOMES ON NON AG QUALIF	63	49.2601	\$0	\$6,034,194	\$4,373,498
E4 VACANT NON QUALIFIED NON HOME	1,239	12,800.7742	\$0	\$692,436,842	\$679,144,407
ERROR	1		\$0	\$223,501	\$113,501
F010 COMMERCIAL BUILDER PLANS - RE	7		\$0	\$0	\$0
F1 REAL COMMERCIAL	2,138	4,003.4738	\$569,613,834	\$5,372,678,047	\$5,253,254,061
F2 REAL, INDUSTRIAL	63	759.6631	\$0	\$226,054,148	\$224,532,044
F3 REAL - COMMERCIAL MH PARKS	22	194.7904	\$6,468,000	\$189,836,130	\$187,448,947
F4 REAL - COMMERCIAL OFFICE CONDC	129	287.5918	\$0	\$93,429,716	\$91,681,046
G1 OIL AND GAS	3,657		\$0	\$116,692,281	\$116,692,281
J1 REAL & TANGIBLE PERSONAL, UTIL	4	0.0220	\$0	\$597,399	\$597,399
J2 REAL & TANGIBLE PERSONAL, UTIL	22	3.8874	\$0	\$88,752,946	\$88,752,946
J3 REAL & TANGIBLE PERSONAL, UTIL	40	33.7270	\$0	\$89,571,064	\$89,497,999
J4 REAL & TANGIBLE PERSONAL, UTIL	83	12.6955	\$0	\$59,697,947	\$59,697,947
J5 REAL & TANGIBLE PERSONAL, UTIL	9	25.1900	\$0	\$17,167,960	\$17,167,960
J6 REAL & TANGIBLE PERSONAL, UTIL	142		\$0	\$59,207,435	\$58,984,965
J7 REAL & TANGIBLE PERSONAL, UTIL	29	0.6336	\$0	\$25,473,831	\$25,473,831
J8 REAL & TANGIBLE PERSONAL, UTIL	1	8.8400	\$0	\$434,303	\$434,303
L1 BPP TANGIBLE COMERCIAL PROPER	3,628		\$65,697,324	\$1,176,686,530	\$1,026,953,005
L2 BPP TANGIBLE INDUSTRIAL PROPER	105		\$6,262,556	\$813,434,857	\$501,571,657
L3 BPP TANGIBLE COMMERCIAL LEASE	479		\$65,307,076	\$138,692,086	\$138,692,086
L5 AIRCRAFT	16		\$24,851,000	\$61,244,147	\$61,244,147
M1 MOBILE HOMES - PERSONAL PROPE	3,151		\$1,951,016	\$51,659,711	\$36,717,892
OA1 INVENTORY, RESIDENTIAL SINGLE F	767	110.4918	\$56,202,954	\$168,632,938	\$160,112,391
OC1 INVENTORY, VACANT PLATTED LOTS	2,547	499.7018	\$0	\$163,069,605	\$159,828,008
PLAN	524		\$0	\$0	\$0
S SPECIAL INVENTORY	76		\$0	\$96,848,486	\$96,848,486
X	6,452	15,365.8739	\$126,078,927	\$3,346,700,324	\$66,744
Totals	88,448.6509	88,448.6509	\$2,379,507,274	\$49,261,748,953	\$37,672,812,924

2024 PRELIMINARY TOTALS

S05 - DENTON ISD
Effective Rate Assumption

Property Count: 99,686

5/24/2024 8:45:00AM

New Value

TOTAL NEW VALUE MARKET:	\$2,379,507,274
TOTAL NEW VALUE TAXABLE:	\$2,192,541,604

New Exemptions

Exemption	Description	Count		
EX-XR	11.30 Nonprofit water or wastewater corporati	3	2023 Market Value	\$464,186
EX-XV	Other Exemptions (including public property, r	159	2023 Market Value	\$192,942,686
EX366	HB366 Exempt	122	2023 Market Value	\$264,850
ABSOLUTE EXEMPTIONS VALUE LOSS				\$193,671,722

Exemption	Description	Count	Exemption Amount
DP	Disability	3	\$25,000
DV1	Disabled Veterans 10% - 29%	13	\$86,000
DV2	Disabled Veterans 30% - 49%	13	\$104,593
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	20	\$208,000
DV4	Disabled Veterans 70% - 100%	80	\$648,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	4	\$48,000
DVHS	Disabled Veteran Homestead	37	\$16,120,137
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$214,490
HS	Homestead	618	\$60,968,929
OV65	Over 65	1,015	\$9,805,821
OV65S	OV65 Surviving Spouse	2	\$20,000
PARTIAL EXEMPTIONS VALUE LOSS			\$88,256,470
NEW EXEMPTIONS VALUE LOSS			\$281,928,192

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$281,928,192

New Ag / Timber Exemptions

2023 Market Value	\$4,353,549		Count: 10
2024 Ag/Timber Use	\$2,569		
NEW AG / TIMBER VALUE LOSS	\$4,350,980		

New Annexations

New Deannexations

Count	Market Value	Taxable Value
40	\$2,307,255	\$2,302,047

2024 PRELIMINARY TOTALS

S05 - DENTON ISD
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
43,274	\$462,079	\$134,728	\$327,351
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
42,762	\$460,437	\$133,846	\$326,591

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
24,172	\$18,311,688,576.00	\$13,102,494,397

TAX RATES

TAX RATE COMPARISON

DESCRIPTION	2023-2024 ADOPTED TAX RATE	2024-2025 TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Maintenance & Operations	0.67920	0.67690	(0.00230)	-0.34%
Debt Service	0.48000	0.48000		
Total Tax Rate	1.15920	1.15690	(0.00230)	-0.20%

Rollback Tax Rate				
Maintenance & Operations	0.67920	0.67690	(0.00230)	-0.34%
Debt Service	0.48000	0.48000		
Total Rollback Tax Rate	1.15920	1.15690	(0.00230)	-0.20%

ESTIMATE OF STATE AID

ESTIMATE OF STATE AID

DESCRIPTION	2023-2024	2024-2025	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Total Cost of Tier I	263,050,927	268,181,865	5,130,938	1.95%
LESS: Local Share	(235,038,088)	(202,758,030)	32,280,058	-13.73%
State's Share of Tier I	28,012,839	65,423,835	37,410,996	133.55%
Tier II State Aid for "Golden" Level (\$126.21)	12,456,166	13,304,287	848,121	6.81%
Tier II State Aid for \$49.28 Level	0	0	0	
Total Tier II State Aid	12,456,166	13,304,287	848,121	6.81%
Additional State Aid for Homestead Exemption	(11,733)	0	11,733	-100.00%
Total Estimated State Aid	40,457,272	78,728,122	38,270,850	94.60%

District Name: DENTON ISD < Will load after Co-Dist # is entered below
 County-Dist #: 061-901 < ENTER # WITH DASH (i.e., 001-902)
 Run Date: 5/24/2024
 Date Prepared: < Optional

Template for Estimating Total State Aid - Property of BOK Financial Securities, Inc.
 by Omar Garcia, BOK Financial Securities, Inc.

This template is designed to calculate revenue based on the school finance provisions enacted by the 88th Session of the Texas Legislature and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid. MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.

THE WHITE-SHADED DATA ENTRY CELLS ARE CARRIED OVER FROM THE PRIOR YEAR, BUT CAN BE CHANGED IF SO DESIRED.			
THE LIGHT GREEN-SHADED CELLS ARE AUTO-LOADED & SHOULD NOT BE CHANGED UNLESS YOU ARE ABSOLUTELY SURE THE DATA LOADED IS INCORRECT.			
THE LIGHT YELLOW-SHADED CELLS REQUIRE DATA ENTRY, IF APPLICABLE.			
	2022-23	2023-24	2024-25
	SOF Run #41495	Data Entry	Data Entry
Funding Elements			
Student Counts: 21-22 student counts are auto-loaded from a file obtained from TEA.			
Refined ADA	30,281.5200	30,693.190	31,075.000
# of Campuses in District		44	45
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	1.1960	1.278	1.290
Hospital Class (Code 02)	0.0000	0.000	0.000
Speech Therapy (Code 00)	76.1590	77.518	78.293
Resource Room (Code 41,42)	680.1450	779.310	787.103
S/C Mild/Mod/Severe (Code 43, 44, & 45)	307.1860	342.607	346.033
Off Home Campus (Codes 91-98)	0.0000	0.458	0.463
VAC (Code 08)	25.0680	27.182	27.454
State Schools (Code 30)	0.0000	0.000	0.000
Nonpublic Contracts	0.0000	0.000	0.000
Res Care & Treatment (Code 81-89)	18.4930	19.031	19.221
Mainstream ADA	1,240.5900	1,223.650	1,235.887
FTEs of Pregnant Students	2.2130	1.280	1.293
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study	9.2040	10.620	10.726
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study	1,703.9700	1,788.970	1,806.860
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study	787.7080	957.150	966.722
# Students Enrolled in P-TECH campus	0.0000	0.000	0.000
# Students Enrolled in campus that is a member of the New Tech Network	0.0000	0.000	0.000
Bilingual ADA - see instructions in Column N	3,482.8400	3,839.930	3,878.329
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	1,857.9000	1,829.390	1,847.684
Bilingual ADA - Non-LEP Dual Language Students (2-way)	133.1510	294.570	297.516
G & T Enrollment	3.804	1,535	1,554
Early Education ADA	6,172.3400	6,622.740	6,688.967
Public Ed Grant (PEG) Student ADA	0.0000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	2,525.8600	720.439	1,705.160
ADA of Students in Dropout Recovery School and Residential Placement Facility	164.5650	0.000	0.000
SCE Residential Placement Facility - Not Ed Disadvantaged Students	0.0000	0.000	0.000
Residential Placement Facility - Ed Disadvantaged Students (TEA includes these in Block 5)			
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	7.990	7,692	7,768.920
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	1,907	2,938	2,967.380
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	1,366	1,466	1,480.660
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	3,432	3,030	3,060.300
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	1,108	1,445	1,459.450
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5)			
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	58	65	65
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	218	315	315
Career, College, or Military Readiness - Special Ed. Graduates	3	4	4
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	2,939	2,939	2,968
Property Values		2023 TAX YEAR	2024 TAX YEAR
		PRELIMINARY	ESTIMATED
State Certified Property Value ("T2" value) @ \$100K Exemption		29,879,312,986	32,867,244,285
State Certified Property Value ("T8" value) @ \$100K Exemption		29,879,312,986	32,867,244,285
State Certified Property Value ("T1" value) @ \$100K Exemption		32,310,710,273	35,541,781,300
State Certified Property Value ("T7" value) @ \$100K Exemption		32,310,710,273	35,541,781,300
State Certified Property Value ("T13" value) @ \$100K Exemption		32,940,335,273	36,234,368,800
State Certified Property Value ("T14" value) @ \$100K Exemption		32,940,335,273	36,234,368,800
State Certified Property Value ("T16" value) @ \$100K Exemption		33,360,085,273	36,696,093,800
State Certified Property Value ("T17" value) @ \$100K Exemption		30,818,987,762	33,900,886,538
Expiration of Certain Excluded Property (see note in Row 166 below)		0	0
	2022 TAX YEAR	The following cells are set to equal applic calcs (we now have 6, 3 on the M&O side)	
	Final		
State Certified Property Value ("T2" value) @ \$25K HE (equal to "T1" value beginning with 2022)	28,076,189,394	32,940,335,273	36,234,368,800
State Certified Property Value ("T8" value) @ \$25K HE (equal to "T7" beginning with 2022)	28,076,189,394	32,940,335,273	36,234,368,800
State Certified Property Value ("T7" @ \$15K HE (equal to "T14" value beginning with 2022)	28,486,309,394	33,360,085,273	36,696,093,800
State Certified Property Value ("T2" value) @ \$40K Exemption	27,488,934,643	32,310,710,273	35,541,781,300
State Certified Property Value ("T8" value) @ \$40K Exemption	27,488,934,643	32,310,710,273	35,541,781,300
State Certified Property Value ("T1" value) @ \$40K Exemption	28,076,189,394	32,940,335,273	36,234,368,800
State Certified Property Value ("T7" value) @ \$40K Exemption	28,076,189,394	32,940,335,273	36,234,368,800
State Certified Property Value ("T14" value) @ \$40K Exemption	28,486,309,394	33,360,085,273	36,696,093,800
Expiration of Certain Excluded Property (see note in Row 166 below)	0		
Tax Rates and Collections	2022-23	2023-24	2024-25
Tier I Compressed Tax Rate (MCR) Approved by TEA (22-23 is official - Other Years Are Only Estimates)	0.8046	0.6192	0.6169

HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.8646	0.6792	0.6769
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.8646	0.6792	0.6769
M&O Tax Collections @ Adopted M&O Rate	234,552,842	200,297,804	217,125,923
Disaster Pennies Adopted, if applicable (i.e., enter as .02, .04, etc.)	0.000	0	0
M&O Taxes Distributed to TIF Arrangement From M&O Collections entered in Cell G85, if applicable	0	0	0
I&S Adopted Tax Rate	0.4800	0.4800	0.4800
I&S Tax Collections	130,223,746	140,705,162	153,516,328
Unequalized Taxes Used for EDA/IFA Local Share (see Column N)	0	0	0
Other Data	2022-23	2023-24	2024-25
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	1,159,222	1,159,222	1,159,222
Special Ed Transportation Allotment	774,179	774,179	774,179
Career & Tech Transportation Allotment	247,320	247,320	247,320
Private Transportation Allotment	0	0	0
Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)	3,073	3,073	2,447
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)	0	0	0
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wght)	2	2	2
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.15 wght)	0	0	0
College Preparation Assessment Reimbursement	115,357		0
Certification Examination Reimbursement	43,723		0
Teacher Incentive Allotment	12,920	12,920	12,920
Mentor Program Allotment	0	0	0
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail Report)	0	0	0
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as above)	(12,127)		
Charge for Adv Placement Tests (enter as positive or negative #)	4,134		
Charge for Early Child Intervention (enter as positive or negative #)		0	0
Bond Payment (see Column Q re: QSCB and other Fed. programs)	94,369,402	154,662,701	154,662,701
Eligible Debt (as of 8/31/2015) for I&S Hold Harmless Purposes	0	688,141	688,141
Eligible Debt (as of 8/31/2021) for I&S Hold Harmless Purposes	0	96,031,488	96,031,488
Eligible Debt (as of 8/31/2023) for I&S Hold Harmless Purposes - begins with 23-24		50,408,072	50,408,072
Attendance Credits Sold State Aid (Reduction for WADA Sold) - Enter as negative #	0	0	0
Supplemental TIF Payment From TEA	0	0	0
Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0	0
Tuition Allotment for Districts Not Offering All Grades	0	0	0
Additional State Aid for Certain Ad Valorem Tax Refunds Under TEC 48.2541)	0	0	0
MOE & Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281)	0	Expired	Expired
Is the district classified as a "rural" school district? (Y or N)	N	N	N
LPE Current Foundation School Fund Allocation (see Column Q)	0	0	0
Foundation School Fund Adjustment's to Date (see Column Q)	0	0	0
Chapter 41/49 Data	2022-23	2023-24	2024-25
County Appraisal District (CAD) Cost	0	2,226,646	2,823,220
CAD Cost Paid by Partner's, if applicable	0	0	0
# of Resident Students Being Educated by Another District for which the District is Paying Tuition	0	0	0
Amount of Tuition Paid per Student	0	0	0
Chapter 48 Funding Credit Against Recapture (enter as negative #, if applicable) - See Column N	0	0	0
Rate to Maintain / Notice Data			2024-25
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)			1.0000
2024 Total Taxable Value			31,412,695,514
2024 Total I&S Taxable Value (for Chapter 313 districts)			31,412,695,514
Certified Excess 2023 Debt Collections			0
Data Automatically Loaded	2022-23	2023-24	2024-25
M&O Compressed Rate - Old Law	1.0000	1.0000	1.0000
M&O Compressed Rate - HB 3	0.8046	0.6192	0.6169
Highest Grade Taught	12	12	12
Square Miles	162	162	162
Miles From Nearest HS	0	0	0
Is district a fast-growth district as determined by TEA? (Y=yes; 0=no)			
2005-06 M&O Adopted Tax Rate			
Is district the only district in the county? (loaded for you)	N	N	N
2018-19 HH Benefit to be Phased Out	0	0	0
2020 CPTD "T1" Value	21,698,838,243	21,698,838,243	
2020 CPTD "T2" Value	21,334,896,313	21,334,896,313	
2020 CPTD "T7" Value	21,698,838,243	21,698,838,243	
2020 CPTD "T8" Value	21,334,896,313	21,334,896,313	
2020-21 I&S Tax Collections	100,783,703	100,783,703	
2020-21 Local Share of EDA	34,026,604	34,026,604	
2020-21 Local Share Awarded for Bonded Debt	0	0	
Old Law M&O Adopted Tax Rate	1.0600	1.0600	
19-20 Old Law Revenue per ADA for FTG	9,390,000.00	9,390,000.00	
20-21 Old Law Revenue per ADA for FTG	9,036,000.00	9,036,000.00	
ADA Prior to the 1st 19-20 Near Final Run	0.000	0.000	
Chapter 41 Data:			
1992-93 M&O Tax Collections	7,523,388	7,523,388	
1992-93 CED Distribution	29,904,013	29,904,013	
1992-93 Chapter 36 WADA	12,405,000	12,405,000	
1991 CPTD Property Value	2,242,103,646	2,242,103,646	
20-21 Final ADA for 21-22 ASF Purposes	29,779,979	29,779,979	
20-21 compressed rate	0.8676	0.8676	
20-21 adopted M&O rate	0.9276	0.9276	
21-22 ADA for 22-23 ASF	30,143,609	30,143,609	
21-22 M&O adopted rate	0.882	0.882	

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

SS#4 - R6
04/05/24

2024-25 Summary of Finances
DENTON ISD
061-901

Funding Elements			SB 1
Students			From Date Entry
1.	Refined Average Daily Attendance (ADA)		31,075.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		27,030.835
3.	Special Education FTEs	(Link to Detail Report)	1,259.857
4.	Career & Technology FTEs		2,784.307
5.	Weighted ADA (WADA)	(Link to Detail Report)	42,905.192
Property Values			
6.	2023 State Certified Property Value ("T2" value)		29,879,312,986
7.	2024 State Certified Property Value ("T2" value)		32,867,244,285
Tax Rates and Collections			
8.	2024-25 M&O Tax Rate		\$0.67690
9.	2024-25 Tier I M&O Tax Rate		\$0.61690
10.	2024-25 Maximum Compressed Tax Rate		\$0.61690
11.	2024-25 M&O Tax Collections	(Link to Detail Report)	\$217,125,923
12.	2024-25 I&S Tax Rate		\$0.48000
13.	2024-25 I&S Tax Collections		\$153,516,328
14.	2024-25 Total Tax Collections		\$370,642,251
15.	2024-25 Total Tax Levy		N/A
Funding Components			
16.	District Basic Allotment		\$6,160
17.	ASF ADA (Prior-year ADA)		30,693.190
18.	Per Capita Rate		\$400.000
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			
19.	11-Regular Program Allotment 48.051		\$166,509,945
20.	Small and Mid-size Allotment 48.101		\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$33,016,818
22.	37-Dyslexia Allotment 48.103		\$1,828,528
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$24,829,221
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$4,187,946
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$23,073,265
26.	11-Public Education Grant 48.107		\$0
27.	36-Early Education Allotment 48.108		\$4,120,404
28.	21-Gifted & Talented Allotment 48.109		\$669,977
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		\$1,278,000
30.	Fast Growth Allotment 48.111	(Link to Detail Report)	\$3,783,210
31.	Teacher Incentive Allotment 48.112		\$12,920
32.	Mentor Program Allotment 48.114		\$0
33.	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)		\$985,750
Tier I Subchapter D Allotments			
34.	99-Total Transportation Allotment 48.151		\$2,180,721
35.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$1,705,160
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153		\$0
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		\$0
38.	College Preparation Assessment Reimbursement 48.155		\$0
39.	Certification Examination Reimbursement 48.156		\$0

40.	Total Cost of Tier I	(Link to Tier I Detail Report)	\$268,181,865
41.	Less: Local Fund Assignment		\$202,758,030
42.	Per Capita Distribution from the Available School Fund (ASF)		\$12,277,276
Foundation School Program (FSP) State Funding			
43.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)		\$53,146,559
44.	Tier II State Aid	(Link to Tier II Detail Report)	\$13,304,287
45.	Other Programs	(Link to Detail Report)	\$0
46.	Total FSP Operating Fund		\$66,450,846
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
47.	199/5812 - Foundation School Fund		\$66,450,846
48.	199/5811 - Available School Fund		\$12,277,276
I&S State Aid			
49.	599/5829 - Existing Debt Allotment (EDA)	(Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	(Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	(See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report)	(Link to HH2425-Calcs tab)	\$5,637,447
53.	TOTAL 2024-25 FSP/ASF STATE AID		\$84,365,569
Local Revenue in Excess of Entitlement			
54.	Local Revenue in Excess of Entitlement	(Link to Cost of Recapture Report)	\$0
	FSP Allocations and Adjustments Report	(Link to Detail Report)	

ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$78,728,122
56.	Gross M&O Rev From Local Taxes		\$217,125,923
57.	Tier 1 Recapture		\$0
58.	Recapture - Copper Penny Level		\$0
59.	Chapter 48 Funding Credit Against Recapture		\$0
60.	Net M&O Revenue From Local Taxes		\$217,125,923
61.	Less: Credit Balance Due State (only if Line 55 is less than zero)		\$0
62.	Net 2024-25 TOTAL STATE/LOCAL M&O REVENUE		\$295,854,045

SUMMARY OF TOTAL RECAPTURE:			
62.	Tier I Recapture		\$0
63.	Recapture - Copper Penny Tier II Level		\$0
64.	Total 2024-25 Recapture		\$0
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		\$0
66.	Total 2024-25 Recapture Payments Due TEA		\$0

SUPPLEMENTAL INFORMATION

Denton ISD
Schedule of Projected Revenue - \$0.6769 \$0.48
2024-2025

	M & O	Debt Service
Based on a growth in values of	10.00%	10.00%
or a growth in values of	2,769,500,072	2,769,500,072
Prior Year Certified and Under Protest Values	27,695,000,720	27,695,000,720
Certified and Under Protest Values	30,464,500,792	30,464,500,792
Freeze Ceiling	20,326,141	20,326,141
% Increase in Projected ADA	1.195%	
2024-2025 Projected ADA	31,075,000	
2023-2024 Refined ADA	30,708,100	
2023-2024 Projected WADA	42,462,651	
Proposed Tax Rate	0.67690	0.48000
Freeze Allocation Rate	0.67690	0.48000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2024-2025	Debt Service Budget 2024-2025
LOCAL FUNDING			
Current Taxes			144,767,308
Current Taxes - Freeze Amount			8,349,020
	0	0	153,116,328
Current Taxes - \$.6169 - Compressed Rate	196,786,382	196,786,382	
Current Taxes - \$.06 - above Compressed Rate	19,139,541	19,139,541	
	215,925,923	215,925,923	0
Delinquent Taxes	1,200,000	1,200,000	400,000
	217,125,923	217,125,923	153,516,328
Penalties & Interest		700,000	325,000
Rendition		75,000	
Total Taxes	217,125,923	217,900,923	153,841,328
Vehicle Inventory Tax		90,000	
Tuition - CATE		120,000	
Tuition - Extended Day		2,000,000	
Tuition - VG Child Development Center		525,000	
Tuition - Pre-K Academy		750,000	
Tuition - Fred Moore Day Nursery School		440,000	
Parking Fees - RHS		5,000	
Parking Fees - DHS		2,600	
Parking Fees - GHS		17,000	
Parking Fees - BHS		7,000	
Parking Fees - LaGrone		500	
CDL Training		8,000	
Saturday School/Credit Restoration		2,000	
Facility Use Fees		50,000	
Other Revenue		50,000	
Fine Arts - Instrument Usage Fees		80,000	
Royalty		5,000	
Interest Earnings		5,000,000	2,000,000
Athletic Revenue		500,000	
Total Other Revenue	0	9,652,100	2,000,000
Total Local Revenue	217,125,923	227,553,023	155,841,328
STATE FUNDING			
State Revenues from TEA			
Tier I State Aid	65,423,835	65,423,835	
Tier II, State Aide for "Golden" Level (\$98.56)	13,304,287	13,304,287	
Tier II, State Aid for \$49.28 Level		0	
Total Tier II	13,304,287	13,304,287	0
Total Foundation School Program - All Funds	78,728,122	78,728,122	0

Denton ISD
Schedule of Projected Revenue - \$0.6769 \$0.48
2024-2025

	M & O	Debt Service	
Based on a growth in values of	10.00%	10.00%	
or a growth in values of	2,769,500,072	2,769,500,072	
Prior Year Certified and Under Protest Values	27,695,000,720	27,695,000,720	
Certified and Under Protest Values	30,464,500,792	30,464,500,792	
Freeze Ceiling	20,326,141	20,326,141	
% Increase in Projected ADA	1.195%		
2024-2025 Projected ADA	31,075.000		
2023-2024 Refined ADA	30,708.100		
2023-2024 Projected WADA	42,462.651		
Proposed Tax Rate	0.67690	0.48000	
Freeze Allocation Rate	0.67690	0.48000	
Collection Rate	0.99000	0.99000	
Description	Total State Local M & O Revenue	Proposed Budget 2024-2025	Debt Service Budget 2024-2025
Less: Available School Fund	(12,277,276)	(12,277,276)	
Foundation School Fund	66,450,846	66,450,846	0
Per Capita Apportionment - Available School Fund	12,277,276	12,277,276	
Hold Harmless for Homestead Exemption			4,000,000
Total State Aid - General Fund	78,728,122	78,728,122	4,000,000
TRS On-Behalf		9,500,000	
Total State Funds	78,728,122	88,228,122	4,000,000
FEDERAL FUNDING			
Indirect Costs		100,000	
Indirect Costs - Child Nutrition		1,000,000	
SHARS Program		4,000,000	
ROTC		250,000	
Total Federal Funds	0	5,350,000	0
Transfer from Workers Compensation		1,000,000	
Total Other	0	1,000,000	0
Total Projected 2024-2025 Revenue	295,854,045	322,131,145	159,841,328

**Denton ISD
2024-2025 Budget Worksheet
Proposed**

Organization	23-24 Original Budget	23-24 Changes	23-24 Educational Leave	23-24 Adjustments	23-24 Adds	23-24 Base Budget	24-25 10% Reduction	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	Increase (Decrease) Campus/Dept
FUND 188 - CAMPUS															
002 DHS	15,936,521.87		(17,850.00)			15,671,080.87	(25,214.00)	96,988.71	15,742,867.58	17,340.00	(363,542.44)			15,396,665.14	(540,006.73)
003 RHS	14,527,204.50		(15,990.00)			14,273,938.50	(23,046.00)	(231,036.00)	14,018,956.50	15,980.00	(15,980.00)			15,980.00	(706,001.49)
007 GHS	16,300,000.26		(19,890.00)			16,178,930.15	(32,378.00)	37,938.00	16,159,902.15	20,400.00	(195,844.76)			15,655,467.50	(454,672.76)
008 BHS	16,500,860.15		(19,900.00)			16,152,903.15	(32,378.00)	37,938.00	16,159,902.15	21,930.00	(671,512.87)			15,510,324.48	(198,605.67)
009 Lacrosse	944,860.88		(1,530.00)			920,326.89	(1,948.00)	19,478.00	937,856.89	1,860.00	(143,173.43)			1,062,390.32	139,089.43
010 JROTC	6,439,238.70		(7,230.00)			6,432,008.70	(6,872.00)	6,395,136.70	6,395,136.70	7,010.00	(6,395,136.70)			6,395,136.70	(57,992.00)
041 SWS	6,028,070.39		(6,120.00)			6,021,950.39	(5,712.00)	60,633.00	5,978,512.39	6,120.00	(106,505.63)			5,978,512.39	(428,344.36)
045 CMS	5,572,020.70		(5,950.00)			5,566,070.70	(4,960.00)	20,623.00	5,481,133.70	5,270.00	(106,505.63)			5,481,133.70	(69,187.59)
046 MWS	4,917,393.27		(5,780.00)			4,911,613.27	(5,270.00)	5,446,454.70	4,911,613.27	5,610.00	(1,299,765.24)			4,911,613.27	(714,484.07)
047 NWS	5,603,071.37	1,304,250.00	(6,120.00)			5,596,951.37	(5,270.00)	(116,151.52)	5,480,800.85	5,610.00	(1,299,765.24)			4,744,314.51	(1,471,548.76)
048 HWS	5,721,328.10		(6,120.00)			5,695,208.10	(6,086.00)	(45,641.00)	5,649,567.10	6,460.00	(4,282,552.66)			5,649,567.10	(132,765.66)
049 BMS	5,243,774.43	951,750.00	(4,930.00)			5,653,893.10	(6,258.00)	(43,920.00)	5,609,973.10	6,630.00	(905,203.30)			5,305,031.80	(410,006.30)
050 RWS	5,578,967.37	(5,304,273.00)	(6,440.00)			6,142,976.43	(4,514.00)	(61,385.00)	6,077,087.43	4,760.00	(1,205,895.03)			4,876,962.40	(1,314,632.03)
051 PCMS	3,516,739.01		(3,740.00)			3,476,633.01	(5,982.00)	23,386.00	3,454,037.01	6,120.00	(4,739,068.01)			4,739,068.01	4,710,130.01
052 Alexander	4,060,949.84		(4,760.00)			4,056,189.84	(4,416.00)	229.00	4,051,992.84	3,910.00	(4,760.00)			3,910,000.00	(66,289.84)
104 Hoodee	4,949,988.77		(4,760.00)			4,945,228.77	(4,416.00)	(107,270.51)	4,837,958.26	4,250.00	(79,234.38)			4,837,958.26	(229,603.81)
105 McNair	3,650,945.19		(4,260.00)			3,615,685.19	(4,488.00)	(247,720.00)	3,613,205.19	4,930.00	(247,720.00)			3,613,205.19	(15,946.33)
106 Pizarro	4,574,624.82		(4,760.00)			4,569,864.82	(4,416.00)	161,008.00	4,730,872.82	4,420.00	(159,855.33)			4,730,872.82	(15,946.33)
108 Pizarro	4,574,624.82		(4,760.00)			4,569,864.82	(4,416.00)	161,008.00	4,730,872.82	4,420.00	(159,855.33)			4,730,872.82	(15,946.33)
109 Shultz	4,581,686.87		(5,270.00)			4,576,416.87	(5,082.00)	86,519.00	4,662,935.87	4,930.00	(721,438.45)			4,662,935.87	(887,032.45)
110 Ginnings	4,344,415.42	(105,750.00)	(4,760.00)			4,233,905.42	(5,082.00)	(26,701.00)	4,156,531.42	4,400.00	(209,425.63)			3,952,055.53	(281,869.89)
111 Borman	3,636,346.92	(70,500.00)	(3,230.00)			3,633,116.92	(3,477.00)	32,874.00	3,626,513.92	3,400.00	(42,852.15)			3,626,513.92	39,649.15
112 Evers	4,167,951.88	(70,500.00)	(5,100.00)			4,092,351.88	(5,047.00)	112,240.49	4,149,691.37	5,440.00	(170,189.62)			4,325,320.99	232,989.11
113 W. S. Ryan	4,100,920.67	(70,500.00)	(3,400.00)			4,025,660.67	(3,618.00)	(462,717.00)	3,513,607.67	3,910.00	25,051.56			3,542,569.23	(483,091.44)
114 Ann Winkle	36,340.00		(3,400.00)			36,000.00	(3,355.00)	33,548.00	30,193.00	340.00				30,533.00	(6,467.00)
115 EP Rayzor	2,667,302.51		(2,380.00)			2,664,922.51	(3,477.00)	425,274.00	3,050,199.51	3,570.00	(56,086.27)			2,998,203.24	334,280.73
116 Pecan Creek	4,889,332.50		(4,930.00)			4,884,402.50	(4,605.00)	(131,450.00)	4,752,952.50	4,930.00	(109,121.34)			4,643,831.16	(288,162.34)
117 Providence	4,160,354.01		(4,930.00)			4,155,424.01	(4,694.00)	10,944.00	4,144,374.01	5,100.00	(371,501.52)			3,807,915.49	(347,508.52)
118 Newark	4,091,587.55		(4,930.00)			4,086,657.55	(4,275.00)	3,900,485.55	3,900,485.55	4,590.00	(25,157.29)			3,853,968.26	(433,089.29)
119 Spangish	3,568,857.50		(3,910.00)			3,564,947.50	(3,760.00)	4,480,000.00	4,480,000.00	4,590.00	(4,480,000.00)			4,480,000.00	(3,915,052.50)
120 L.A. Nelson	3,098,916.21		(3,910.00)			3,095,006.21	(3,477.00)	(726.00)	3,094,280.21	3,740.00	(188,741.19)			3,094,280.21	(339,613.69)
121 Blanton	3,416,133.95		(3,400.00)			3,412,733.95	(3,454.00)	3,300,206.95	3,300,206.95	3,740.00	(204,704.88)			3,300,206.95	(3,577,997.02)
122 Stephens	3,511,584.44		(3,400.00)			3,508,184.44	(3,454.00)	66,243.00	3,534,973.44	3,740.00	(254,568.47)			3,284,144.97	(221,151.88)
124 Gonzalez	37,020.00		(1,020.00)			36,000.00	(3,477.00)	70,024.00	66,547.00	1,020.00				67,567.00	(214,039.47)
125 Cross Oaks	4,056,053.68		(5,100.00)			4,050,953.68	(4,389.00)	456,911.00	4,507,864.68	4,760.00	(42,281.44)			4,507,864.68	31,567.00
126 Adkins	3,257,330.42		(3,060.00)			3,254,270.42	(3,917.00)	(39,894.00)	3,174,859.42	3,230.00	(147,348.44)			3,030,740.98	(547,557.44)
127 Bell	4,093,511.80		(5,400.00)			4,088,111.80	(3,907.00)	4,983,427.00	4,983,427.00	4,250.00	(346,078.48)			4,637,348.52	(233,529.44)
128 Union Park	4,221,195.02		(5,400.00)			4,215,795.02	(6,466.00)	(197,643.00)	3,958,770.02	5,950.00	(164,080.05)			3,801,690.97	(414,115.05)
129 Sandbrook Ranch	3,874,537.86	(35,250.00)	(5,400.00)			3,833,677.86	(5,406.00)	(123,439.00)	3,659,507.86	5,780.00	(163,991.96)			3,602,295.90	(231,381.96)
130 Hill								2,598,070.00	2,598,070.00	3,400.00	37,946.78			2,635,616.78	2,635,616.78
131 Martinez								2,598,070.00	2,598,070.00	3,400.00	37,946.78			2,635,616.78	2,635,616.78
ADMINISTRATION	214,901,397.14	(3,330,273.00)	(244,970.00)			211,326,154.14	(280,843.00)	(2,719,469.41)	208,325,841.73	250,070.00	(6,860,254.59)			204,895,657.14	(6,430,497.00)
701 Superintendent	606,143.84		(6,453.00)			606,143.84	(5,453.00)	600,690.84	600,690.84		(213.18)			600,477.66	(5,666.18)
702 General of Education	141,520.00	(60,230.00)				141,520.00	(14,152.00)	(5,580.00)	285,732.58		74,964.05			360,696.63	69,384.05
748 General Counsel	351,542.58		(10,000.00)			291,312.58	(9,088.33)	(9,483.00)	878,855.33		93,997.17			1,077,790.50	169,203.17
726 Communications	1,013,524.33		(104,837.00)			908,587.33	(20,249.00)	107,668.80	1,076,866.33		1,281.51			1,089,688.31	(292.49)
741 Foundation - Administrative	109,260.80		(2,500.00)			106,760.80	(1,574.00)	22,500.00	107,668.80					20,250.00	(2,500.00)
841 Foundation - Grants	22,500.00		(2,500.00)			22,500.00	(2,500.00)	89,676.81	89,676.81		(896.50)			88,780.31	(1,469.50)
710 Publication Center - Adm	90,269.81					90,269.81	(93.00)	200,000.00	200,000.00					179,736.81	(1,469.50)
990 Communities in Schools	550,000.00					550,000.00		184,937.00	734,937.00					734,937.00	200,000.00
	2,264,761.36	(60,230.00)		(104,837.00)		2,179,994.36	(44,271.00)	184,937.00	2,260,266.36		169,133.05			3,139,331.41	414,737.05
ADMINISTRATIVE SERVICES															
703 Tax Office	2,370,987.00					2,370,987.00		336,000.00	2,706,987.00					2,706,987.00	336,000.00
725 Records Management	57,717.45					57,717.45			57,717.45		7,677.25			65,394.70	7,677.25
727 Human Resources	2,080,911.42		(6,800.00)			1,962,111.42	(14,793.00)	(190,581.00)	1,771,530.42	6,800.00	3,276.02			1,901,606.44	(60,504.98)
728 Adm Services	1,112,426.19		(10,000.00)			1,102,426.19	(6,372.00)	1,498,973.95	1,498,973.95		366,681.21			1,416,223.40	(310,297.21)
729 Financial Operations	1,628,872.70		(10,000.00)			1,638,872.70	(14,793.00)	(132,526.75)	1,498,973.95		1,416,602.30			1,416,602.30	(22,270.40)
730 Risk Management	449,334.12		(850.00)			448,484.12	(6,944.00)	94,458.00	348,036.12		12,004.67			315,936.79	(133,397.33)
750 District-wide Administrative	674,601.00		(6,000.00)			668,601.00	(66,400.00)	52,503.00	650,644.00		(42,000.00)			635,314.00	(29,287.00)
999 District-wide	4,417,215.00					4,417,215.00	(625,291.00)	1,828,434.25	4,171,648.13	6,800.00	553,072.50			4,724,720.63	1,739,288.75
	13,640,064.88		(6,800.00)			13,633,264.88	(625,291.00)	1,828,434.25	14,171,648.13						

**Denton ISD
2024-2025 Budget Worksheet**

		Proposed										Increase (Decrease) Campus/Dept			
	23-24 Original Budget	23-24 Changes	23-24 Educational Leave	23-24 Adjustments	23-24 Adds	23-24 Base Budget	24-25 10% Reduction	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	
Ryan High School Zone															
928	578,330.24					578,330.24	(7,617.00)	166,000.00	744,330.24	6,800.00	15,007.60			759,337.84	181,007.60
932	345,471.10	(6,800.00)				338,671.10	(3,642.00)		335,029.10		(9,777.51)			325,251.59	(10,594.51)
935-936	234,573.02	(3,400.00)				231,173.02	(8,876.00)		222,297.02	3,400.00	(3,224.64)			219,072.38	(168,038.48)
931															(8,700.64)
Braswell High School Zone															
929	3,600,564.51	(85,000.00)				3,515,564.51	(267,329.00)	(36,234.29)	3,152,001.22	85,000.00	(35,432.61)			3,261,568.61	(253,985.90)
181-948	859,001.00					859,001.00		(34,500.00)	1,783,501.00					1,783,501.00	924,500.00
850-SSO								227,341.00	227,341.00					227,341.00	227,341.00
Gauer High School Zone															
939	108,518.00			(104,418.00)		595,343.12	(7,879.00)		587,464.12		11,501.75	(45,000.00)		598,965.87	3,622.75
939	595,343.12			57,329.00		57,329.00	(5,733.00)		51,596.00					6,596.00	(50,733.00)
939	595,343.12					595,343.12	(13,815.00)		578,430.46	3,400.00	36,587.35			618,417.81	26,172.35
940	198,709.00			20,000.00		198,709.00	(19,871.00)		178,838.00		(13,664.07)			165,173.93	(91,108.07)
171	338,074.26			20,000.00		338,074.26	(2,624.00)	(74,800.00)	280,650.26		(241,296.10)			279,354.16	(241,296.10)
171-114	1,419,264.71					1,419,264.71	(18,518.00)		1,399,746.71		(6,692.00)			1,393,054.71	(1,419,264.71)
920	2,187,182.32					2,187,182.32	(342.00)		2,186,840.32		66,927.33			2,253,767.65	66,985.33
920	154,638.77					154,638.77	(961.00)		153,677.77					153,677.77	(961.00)
971	9,614.00					9,614.00	(713.00)		6,412.00					6,412.00	(713.00)
971	7,125.00					7,125.00									
Bilingual Education															
192-924	888,414.51					888,414.51	(21,908.00)	(34,195.70)	828,910.81	3,400.00	(1,080.03)			833,230.78	(53,783.73)
192-699-04	73,530.00					73,530.00			66,177.00					66,177.00	(7,353.00)
192-924															
Elementary Curriculum															
941	2,549,216.54	(17,000.00)				2,529,216.54	(26,224.00)	(336,600.00)	2,164,392.54	17,000.00	(1,569,705.52)			61,687.02	(1,917,529.52)
EF	34,236.00					34,236.00			34,236.00					34,236.00	
Secondary Curriculum															
942	836,468.30	(17,000.00)				819,468.30	(30,325.00)		799,143.30	17,000.00	(36,082.33)			780,060.97	(99,407.33)
943	1,014,989.56	(7,650.00)				1,007,339.56	(8,375.00)	(71,000.00)	912,623.56	7,650.00	10,436.87			855,869.43	(151,470.13)
919	532,552.52			(67,329.00)		465,223.52	(14,648.00)	(156,906.82)	309,946.70		1,967.36			311,914.06	(163,314.46)
187-997-38	146,477.00					146,477.00			131,829.00					131,829.00	(14,648.00)
190	215,409.26					206,909.26	(8,715.00)		197,194.26		(2,747.37)			202,946.89	(3,962.37)
State Compensatory Fund															
195-005	1,475,414.57	(17,000.00)				1,473,714.57	(1,575.00)	35,250.00	1,507,389.57	17,000.00	(63,027.00)			1,446,062.57	(27,652.00)
195-006	25,650.00					25,650.00	(2,585.00)		23,065.00					8,085.00	(17,565.00)
195-039	1,055,865.79	(17,000.00)				1,054,165.79	(3,501.00)		1,050,664.79	17,000.00	(242,717.22)			808,947.57	(244,518.22)
195-040	1,214,938.44	(850.00)				1,213,088.44	(128.00)		1,213,530.44		44,887.93			1,258,418.37	45,619.93
195-936	16,875.00					16,875.00	(1,888.00)		15,167.00					15,167.00	(1,688.00)
195-937	223,169.94					223,169.94	(484.00)		222,685.94		(8,885.09)			213,800.85	(9,369.09)
195-942	4,933.00					4,933.00	(493.00)		4,440.00		1,817,537.41			1,821,977.41	1,817,044.41
195-999															
195-AK	661,214.00					661,214.00	(66,120.00)		595,094.00					595,094.00	(66,120.00)
195-917	50,928.72					50,928.72	(342.00)		50,586.72		803.98			51,390.70	461.98
195-699-07	44,500.00					44,500.00	(450.00)	1,100,000.00	1,144,050.00					1,144,050.00	1,099,550.00
Accelerated Instruction															
699-01-AC	93,386.00					93,386.00	(1,269.00)		92,117.00					92,117.00	(1,269.00)
699-02-AC	78,702.00					78,702.00	(500.00)		78,202.00					78,202.00	(500.00)
699-03-AC	7,000.00					7,000.00			7,000.00					7,000.00	
699-06-AC	4,186.00					4,186.00			4,186.00					4,186.00	
TUITION BASED PROGRAMS															
170-045	10,000.00	(10,000.00)													
170-107	7,000.00					7,000.00									
170-728	27,217.00					27,217.00	(153.00)		27,064.00					27,064.00	(153.00)
170-944	2,134,563.00	17,000.00				2,151,563.00	(45,830.00)	(45,830.00)	2,087,401.00					2,087,401.00	(64,162.00)
170-970	443,989.00					443,989.00	(5,410.00)		438,579.00					438,579.00	(5,410.00)
170-972	878,000.00					878,000.00	(8,100.00)	(25,000.00)	844,900.00					844,900.00	(33,100.00)
TECHNOLOGY															
911	4,539,266.05	1,785,180.00		(103,497.00)	103,497.00	6,324,446.05		(96,907.00)	6,227,539.05		825,513.47			7,053,052.52	728,606.47
947	326,410.95					326,410.95	(1,951.00)		324,459.95					316,703.55	(9,707.40)
193	10,251,330.00					10,251,330.00		2,529,103.00	12,780,433.00		(7,756.40)			12,772,676.60	2,529,103.00
193-TG	3,257,832.00					3,257,832.00		668,804.00	2,589,028.00					2,589,028.00	(668,804.00)
193-CU	8,228,004.00					8,228,004.00			8,896,808.00					8,896,808.00	668,804.00
193-RT	25,000.00					25,000.00			25,000.00					25,000.00	
949	6,238.00					6,238.00			6,238.00					6,238.00	
950	6,334,528.06					6,334,528.06		1,000,000.00	7,334,528.06					7,334,528.06	1,000,000.00
952	6,675,789.92					6,675,789.92		2,181,000.00	8,856,789.92					9,037,789.92	2,181,000.00
953	80,871.15					80,871.15		7,139.00	88,010.15					94,149.15	13,378.00
957	1,282,076.06					1,282,076.06	(7,545.00)		1,274,531.06					1,266,986.06	(5,090.00)
956	1,282,076.06					1,282,076.06		2,143,011.00	2,143,011.00					2,143,011.00	860,934.94
958	25,000.00					25,000.00			25,000.00					25,000.00	
193-RT	37,164,339.81					37,164,339.81	(9,466.00)	7,966,360.60	45,121,204.41		293,118.43			45,420,322.84	8,255,983.03

**Denton ISD
2024-2025 Budget Worksheet**

Organization	23-24 Original Budget	23-24 Changes	23-24 Educational Leave	23-24 Adjustments	23-24 Adds	23-24 Base Budget	24-25 10% Reduction	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	Increase (Decrease) Campus/Dept
194-22	628,217.00					628,217.00			628,217.00					628,217.00	
194-55	125,316.00					125,316.00			125,316.00					125,316.00	
194-70	95,286.00					95,286.00			95,286.00					95,286.00	
194-22-70	4,950.00					4,950.00			4,950.00					4,950.00	
194-71	85,500.00					85,500.00			85,500.00					85,500.00	
194-72	71,500.00					71,500.00			71,500.00					71,500.00	
194-73	72,000.00					72,000.00			72,000.00					72,000.00	
194-90	157,500.00					157,500.00			157,500.00					157,500.00	
194-91	157,500.00					157,500.00			157,500.00					157,500.00	
194-99	500,000.00					500,000.00			500,000.00					500,000.00	
	1,701,269.00					1,701,269.00			1,701,269.00					1,701,269.00	
OTHER PAYROLL	1,267,401.00	1,957,823.00		(180,200.00)		3,045,024.00		478,500.00	3,523,524.00		2,567,570.37			6,091,094.37	3,046,070.37
TRRS/TRS Care	545,841.00					545,841.00			545,841.00					545,841.00	
Slipends															
Growth - Elementary															
Growth - Secondary															
Equity Adjustments															
Summer Salary															
Educational Leave			433,670.00			433,670.00			433,670.00	(438,770.00)				5,808,000.00	2,000,000.00
Attendance Incentives	45,000.00					45,000.00			45,000.00					45,000.00	
Critical Writing Team	120,000.00					120,000.00			120,000.00					120,000.00	
VEP	42,527.00					42,527.00			42,527.00					42,527.00	
Vacation Payouts	60,000.00					60,000.00			60,000.00					60,000.00	
SROs - Contract	2,018,783.00					2,018,783.00			2,018,783.00					2,018,783.00	
Extra Duty	405,650.00					405,650.00			405,650.00					405,650.00	
JW	75,000.00					75,000.00			75,000.00					75,000.00	
RV	75,000.00					75,000.00			75,000.00					75,000.00	
Extra Duty Substitutes	56,000.00					56,000.00			56,000.00					56,000.00	
Summer Help	20,000.00					20,000.00			20,000.00					20,000.00	
CO	3,000.00					3,000.00			3,000.00					3,000.00	
Field Maintenance	20,000.00					20,000.00			20,000.00					20,000.00	
ES	20,000.00					20,000.00			20,000.00					20,000.00	
TS	10,000.00					10,000.00			10,000.00					10,000.00	
Textbook - Summer Help	36,000.00					36,000.00			36,000.00					36,000.00	
Jump Start	136,000.00					136,000.00			136,000.00					136,000.00	
Lunchroom Monitors	19,438.00					19,438.00			19,438.00					19,438.00	
LP	30,000.00					30,000.00			30,000.00					30,000.00	
Mileage Allowance	200,000.00					200,000.00			200,000.00					200,000.00	
VO	140,000.00					140,000.00			140,000.00					140,000.00	
Social Security	2,300,000.00					2,300,000.00		181,000.00	2,481,000.00		(318,000.00)			2,481,000.00	181,000.00
Unemployment	318,000.00					318,000.00			318,000.00					318,000.00	
TRS - 2%	11,760,240.00	1,957,823.00	433,670.00	(180,200.00)		13,971,533.00		2,664,600.00	16,636,133.00	(438,770.00)	2,248,570.37			18,446,933.37	4,275,400.37
W/C	9,500,000.00					9,500,000.00			9,500,000.00					9,500,000.00	
TRS On-Behalf															
Fund Balance															
Total	333,079,755.03			(508,634.00)	103,497.00	332,674,618.03	(1,760,683.00)	11,195,018.00	342,108,953.03	(60,412.00)	(0.03)			342,048,541.00	9,373,922.97

**Denton ISD
2024-2025 Budget Worksheet
Departmental/Campuses**

	23-24	23-24	23-24	23-24	23-24	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25
	Original	23-24	23-24	23-24	23-24	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25
	Budget	Changes	Educational	Adjustments	Adds	Base	10% Reduction	New Funding	Adjusted	Educational	Budget	Changes	Budget	One-time	Copier	Proposed	Increase
	Budget		Leave			Budget		Funding	Budget	Leave	Changes		Requests	Allocation	Budget	(Decrease)	Campus/Dept
928	88,788.00					88,788.00		(9,000.00)	79,788.00							79,788.00	(9,000.00)
932	82,973.00					82,973.00			82,973.00							82,973.00	
185-934	36,418.00	(6,800.00)				36,418.00	(7,617.00)		68,556.00	6,800.00						76,366.00	(817.00)
185-935	92,163.00	(3,400.00)				88,763.00	(8,876.00)		32,776.00	3,400.00						83,287.00	(3,642.00)
931	2,758,294.00	(85,000.00)				2,673,294.00	(287,329.00)	12,400.00	2,418,365.00	85,000.00						2,503,865.00	(169,928.00)
181-948	859,001.00					859,001.00		924,800.00	1,783,801.00							1,783,801.00	924,800.00
181-920	108,518.00	(5,100.00)		(104,418.00)		78,794.00	(7,879.00)		70,915.00							70,915.00	(7,879.00)
958-SSO	76,794.00			57,329.00		57,329.00	(57,329.00)		6,996.00					(45,000.00)		6,996.00	(607,333.00)
939	161,546.00	(3,400.00)		(20,000.00)		138,146.00	(13,815.00)		124,331.00	3,400.00						127,931.00	(10,415.00)
940	198,709.00			20,000.00		198,709.00	(19,871.00)		178,838.00							178,838.00	(19,871.00)
189-1B	6,240.00					6,240.00	(2,624.00)		23,616.00							23,616.00	(2,624.00)
171	3,420.00					3,420.00	(342.00)		3,078.00							3,078.00	(342.00)
171-114	9,614.00					9,614.00	(961.00)		8,653.00							8,653.00	(961.00)
920	7,125.00					7,125.00	(713.00)		6,412.00							6,412.00	(713.00)
971	222,482.00					222,482.00			197,174.00	3,400.00						200,574.00	(18,508.00)
973	73,530.00					73,530.00	(7,353.00)		66,177.00							66,177.00	(7,353.00)
192-924	265,001.00	(17,000.00)				248,001.00	(28,224.00)		219,777.00	17,000.00						236,777.00	(11,224.00)
192-924	34,236.00					34,236.00			34,236.00							34,236.00	
941	220,247.00	(17,000.00)				203,247.00	(20,325.00)		182,922.00	17,000.00						199,922.00	(3,325.00)
942	244,812.00	(7,650.00)				237,162.00	(23,716.00)		213,446.00	7,650.00						213,446.00	(23,716.00)
943	141,079.00					141,079.00	(8,375.00)		75,375.00							75,375.00	(8,375.00)
919	146,477.00	(8,500.00)		(57,329.00)		146,477.00	(14,648.00)		131,829.00							131,829.00	(14,648.00)
187-987-38	105,650.00					97,150.00	(9,715.00)		87,435.00	8,500.00						95,935.00	(1,215.00)
190	17,455.00	(1,700.00)				15,755.00	(1,575.00)		14,180.00	1,700.00						15,880.00	125.00
State Compensatory Fund	25,650.00					25,650.00	(2,565.00)		23,085.00							23,085.00	(2,565.00)
195-005	36,708.00	(850.00)				35,858.00	(3,501.00)		31,507.00	7,000.00						38,507.00	(1,801.00)
195-006	2,132.00					2,132.00	(128.00)		1,904.00	850.00						2,754.00	15,722.00
195-039	16,875.00					16,875.00	(1,688.00)		15,187.00							15,187.00	(1,688.00)
195-040	8,640.00					8,640.00	(864.00)		7,776.00							7,776.00	(864.00)
195-938	4,933.00					4,933.00	(493.00)		4,440.00							4,440.00	(493.00)
195-939	661,214.00					661,214.00	(66,120.00)		595,094.00							595,094.00	(66,120.00)
195-941	3,420.00					3,420.00	(342.00)		3,078.00							3,078.00	(342.00)
195-942	4,500.00					4,500.00	(450.00)		4,050.00							4,050.00	(450.00)
195-917	12,685.00					12,685.00	(1,268.00)		11,416.00							11,416.00	(1,268.00)
195-918	5,000.00					5,000.00	(500.00)		4,500.00							4,500.00	(500.00)
Accelerated Instruction	12,685.00					12,685.00	(1,268.00)		11,416.00							11,416.00	(1,268.00)
699-01-AC	5,000.00					5,000.00	(500.00)		4,500.00							4,500.00	(500.00)
699-02-AC																	
699-03-AC																	
699-06-AC																	
823-AC																	
Tuition Based Programs	1,000,000.00			(103,497.00)		1,000,000.00		(100,000.00)	900,000.00							900,000.00	(100,000.00)
170-045	1,530.00					1,530.00	(153.00)		1,377.00							1,377.00	(153.00)
170-107	183,369.00					183,369.00	(18,337.00)		165,032.00							165,032.00	(18,337.00)
170-128	54,095.00					54,095.00	(5,409.00)		48,686.00							48,686.00	(5,409.00)
170-370	81,080.00					81,080.00	(8,108.00)		72,972.00							72,972.00	(8,108.00)
170-972								(25,000.00)	47,900.00							47,900.00	(25,000.00)
TECHNOLOGY	1,000,000.00			(103,497.00)		1,000,000.00		(100,000.00)	900,000.00							900,000.00	(100,000.00)
911	19,509.00					19,509.00	(1,951.00)		17,558.00							17,558.00	(1,951.00)
OPERATIONS	10,251,330.00					10,251,330.00		2,529,103.00	12,780,433.00							12,780,433.00	2,529,103.00
947	3,257,832.00					3,257,832.00	(325,783.00)		2,932,049.00							2,932,049.00	(325,783.00)
193-TG	8,228,004.00					8,228,004.00	(822,804.00)		7,405,200.00							7,405,200.00	(822,804.00)
193-CU	6,238.00					6,238.00	(623.00)		5,615.00							5,615.00	(623.00)
193-RT	4,364,056.00					4,364,056.00	(436,406.00)		3,927,650.00							3,927,650.00	(436,406.00)
949	414,802.00					414,802.00	(41,480.00)		373,322.00							373,322.00	(41,480.00)
950	1,273,288.00					1,273,288.00	(127,329.00)		1,145,959.00							1,145,959.00	(127,329.00)
952	75,447.00					75,447.00	(7,545.00)		67,902.00							67,902.00	(7,545.00)
953	169,314.00					169,314.00	(16,931.00)		152,383.00							152,383.00	(16,931.00)
955	25,000.00					25,000.00	(2,500.00)		22,500.00							22,500.00	(2,500.00)
956	28,121,981.00					28,121,981.00	(9,496.00)		32,064,549.00							32,064,549.00	(9,496.00)
958																	
193-RT																	

**Denton ISD
2024-2025 Budget Worksheet
Departmental/Campuses**

Organization	23-24 Original Budget	23-24 Changes	23-24 Educational Leave	23-24 Adjustments	23-24 Adds	23-24 Base Budget	24-25 10% Reduction	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
FUND 194 - LOCAL FF&E & REPLACEMENT															
194-22 CATE	629,217.00					629,217.00			629,217.00					629,217.00	
194-55 Phone	125,316.00					125,316.00			125,316.00					125,316.00	
194-70 Districtwide-Equipment	95,286.00					95,286.00			95,286.00					95,286.00	
194-22-70 BHS - ROTC	4,950.00					4,950.00			4,950.00					4,950.00	
194-71 Technology															
194-72 Fine Arts-Equipment	85,500.00					85,500.00			85,500.00					85,500.00	
194-73 Fine Arts-Band Uniforms	31,500.00					31,500.00			31,500.00					31,500.00	
194-74 Fine Arts-Instrument Usage	72,000.00					72,000.00			72,000.00					72,000.00	
194-90 Campus Start-up															
194-91 Athletic - Major Maintenance	157,500.00					157,500.00			157,500.00					157,500.00	
194-99 Insurance Deductibles - Property	500,000.00					500,000.00			500,000.00					500,000.00	
	1,701,269.00					1,701,269.00			1,701,269.00					1,701,269.00	
OTHER PAYROLL															
TRS/TRS Care															
Stipends															
Growth - Elementary															
Growth - Secondary															
Equity Adjustments															
Substitutes	3,808,000.00					3,808,000.00		2,000,000.00	5,808,000.00					5,808,000.00	2,000,000.00
ED Educational Leave		433,670.00				433,670.00		5,100.00	438,770.00	(438,770.00)					(433,670.00)
CW Curriculum Writing	9,450.00					9,450.00			9,450.00					9,450.00	
AI Attendance Incentives															
VE VEP															
VP Vacation Payouts															
6219 SRCOs - Contract	1,398,076.00					1,398,076.00			1,398,076.00					1,398,076.00	
JV Extra Duty															
RV Extra Duty Substitutes															
30-950 Summer Help															
CO Coaching															
FS Field Maintenance															
SS Saturday School															
TS Testbook - Summer Help															
JP Jump Start															
LM Lunchroom Monitors															
6410 Mileage Allowance	19,438.00					19,438.00			19,438.00					19,438.00	
VO VOE Students															
6140 Social Security															
6145 Unemployment															
6148 TRS - 2%															
6143 W/C															
	5,234,964.00		433,670.00			5,668,634.00		2,005,100.00	7,673,734.00	(438,770.00)				7,234,964.00	1,566,330.00
TRS On-Behalf															
Fund Balance															
Total	58,603,641.00			(328,434.00)	103,497.00	58,378,704.00	(1,760,683.00)	9,279,155.00	65,897,176.00	(60,412.00)				65,836,764.00	7,468,060.00

**Denton ISD
2024-2025 Budget Worksheet
Other Payroll Costs**

23-24	23-24	23-24	23-24	23-24	23-24	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25
Original	Changes	Educational	Adjustments	Adds	Base	Base	10%	24-25	24-25	24-25	24-25	24-25	24-25	24-25
Budget		Leave			Budget	Budget	Reduction	New	Adjusted	Educational	Budget	One-time	Proposed	Increase
								Funding	Budget	Leave	Changes	Budget	Budget	(Decrease)
												Requests		Change/
														Request
Ryan High School Zone														
828 Counseling								175,000.00	175,000.00				175,000.00	175,000.00
832-834 Computer Technology														
185-835 Advanced Technology Center														
831 Health Services														
Braswell High School Zone														
929 Athletics								(48,634.29)	(48,634.29)				(48,634.29)	(48,634.29)
181-820 Natatorium														
958-SSO Safety and Security Department														
Guyer High School Zone														
939 Secondary Academic Programs														
700860 District & Support Services														
916 Data and Assessment														
CURRICULUM AND INSTRUCTION														
840 Curriculum & Staff Development														
185-IB Curriculum - IBO								(74,800.00)	(74,800.00)				(74,800.00)	(74,800.00)
171 Pre-K														
171-114 Ann Winkle School for Young Children														
171-124 Gonzalez														
820 Federal Programs														
971 Community Education														
731 Community Development														
Bilingual Education														
192-824 Bilingual Education								(34,195.70)	(34,195.70)				(34,195.70)	(34,195.70)
192-824 Summer School-Bilingual														
192-824 Bilingual Education								(336,600.00)	(336,600.00)				(336,600.00)	(336,600.00)
941 Elementary Curriculum														
EF Elm Fork														
Secondary Curriculum														
942 Department of Digital Learning								(71,000.00)	(71,000.00)				(71,000.00)	(71,000.00)
943 Advanced Academics								(156,906.82)	(156,906.82)				(156,906.82)	(156,906.82)
919 College, Career, Military Readiness														
197-987-38 Gifted & Talented														
190														
State Compensatory Fund														
195-005 Davis School								35,250.00	35,250.00				35,250.00	35,250.00
195-006 JJAEP														
195-039 Fred Moore HS														
195-040 Joe Dale Sparks														
195-036 Single Parents Program														
195-959 Homebound														
195-941 Curriculum - Elementary														
195-942 Curriculum - Secondary														
195-989 Districtwide														
195-AK At Risk														
195-917 DLL														
195-699-07 Summer School-HS Tuition Base								1,140,000.00	1,140,000.00				1,140,000.00	1,140,000.00
Accelerated Instruction														
695-01-AC Summer School-ES								80,701.00	80,701.00				80,701.00	80,701.00
695-02-AC Summer School-MS								73,702.00	73,702.00				73,702.00	73,702.00
695-03-AC Summer School-HS EOC								7,000.00	7,000.00				7,000.00	7,000.00
695-06-AC Summer School-Sparks								4,186.00	4,186.00				4,186.00	4,186.00
823-AC Accelerated Instruction														
TUITION BASED PROGRAMS														
170-045 Extended Day-CMS		(10,000.00)												
170-107 Extended Day-N Rayzor		(7,000.00)												
170-045 Extended Day-Business Office		25,687.00						25,687.00	25,687.00				25,687.00	25,687.00
170-044 Extended Day-Child Development Center		1,989,241.00						1,989,241.00	1,989,241.00				1,989,241.00	1,989,241.00
170-670 Child Development Center		389,884.00						389,884.00	389,884.00				389,884.00	389,884.00
170-672 Fred Moore Day Nursery School		797,000.00						797,000.00	797,000.00				797,000.00	797,000.00
TECHNOLOGY														
811 Data Processing		1,785,180.00						3,093.00	3,093.00				3,093.00	3,093.00
OPERATIONS														
947 Warehouse														
193 Utilities & Energy Management														
193-G Grounds Contract														
193-RT Facility Rental Costs		25,000.00							25,000.00				25,000.00	25,000.00
949 Energy Management														
950 M & O														
952 Housekeeping		3,762,528.00						3,762,528.00	3,762,528.00				3,762,528.00	3,762,528.00
953 Transportation														
957 Facilities														
956 Construction														
958 Safety and Security														
193-RT Facility Rental Costs		3,787,528.00						2,143,011.00	2,143,011.00				2,143,011.00	2,143,011.00
								4,014,296.60	7,801,624.60				7,801,624.60	4,014,296.60

**Denton ISD
2024-2025 Budget Worksheet
Other Payroll Costs**

Organization	23-24 Original Budget	23-24 Changes	23-24 Educational Leave	23-24 Adjustments	23-24 Adds	23-24 Base Budget	24-25 10% Reduction	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	24-25 Increase (Decrease) Campus/Dup
FUND 194 - LOCAL FF&E & REPLACEMENT															
194-02 STATE															
194-05															
194-70 Districtwide-Equipment															
194-70 BHS - ROTC															
194-71 Technology															
194-72 Fine Arts-Equipment															
194-73 Fine Arts-Band Uniforms															
194-74 Fine Arts-Instrument Usage															
194-80 Campus Start-Up															
194-91 Athletic - Major Maintenance															
194-99 Insurance Deductibles - Property															
OTHER PAYROLL	1,267,401.00	1,957,823.00		(180,200.00)		3,045,024.00	3,045,024.00	478,500.00	3,523,524.00		2,587,570.37			6,091,094.37	3,046,070.37
TRIS/TRS Care	545,841.00					545,841.00	545,841.00		545,841.00					545,841.00	
Stipends															
Growth - Elementary															
Growth - Secondary															
Equity Adjustments															
Substitutes															
ED	35,550.00					35,550.00	35,550.00		35,550.00					35,550.00	
CW	120,000.00					120,000.00	120,000.00		120,000.00					120,000.00	
AI	42,527.00					42,527.00	42,527.00		42,527.00					42,527.00	
VE	60,000.00					60,000.00	60,000.00		60,000.00					60,000.00	
VP	60,000.00					60,000.00	60,000.00		60,000.00					60,000.00	
61-18	405,650.00					405,650.00	405,650.00		405,650.00					405,650.00	
61-18	75,000.00					75,000.00	75,000.00		75,000.00					75,000.00	
JW	75,000.00					75,000.00	75,000.00		75,000.00					75,000.00	
RV	56,000.00					56,000.00	56,000.00		56,000.00					56,000.00	
SU-650	20,000.00					20,000.00	20,000.00		20,000.00					20,000.00	
CO	3,600.00					3,600.00	3,600.00		3,600.00					3,600.00	
FM	28,000.00					28,000.00	28,000.00		28,000.00					28,000.00	
SS	10,000.00					10,000.00	10,000.00		10,000.00					10,000.00	
TB	36,000.00					36,000.00	36,000.00		36,000.00					36,000.00	
JP	136,000.00					136,000.00	136,000.00		136,000.00					136,000.00	
LM															
64-10	30,000.00					30,000.00	30,000.00		30,000.00					30,000.00	
61-00	200,000.00					200,000.00	200,000.00		200,000.00					200,000.00	
61-45	140,000.00					140,000.00	140,000.00		140,000.00					140,000.00	
61-48	2,300,000.00					2,300,000.00	2,300,000.00	181,000.00	2,481,000.00		(318,000.00)			2,481,000.00	181,000.00
61-43	318,000.00					318,000.00	318,000.00		318,000.00					318,000.00	
	6,525,276.00	1,957,823.00		(180,200.00)		8,302,899.00	8,302,899.00	659,500.00	8,962,399.00		2,249,570.37			11,211,969.37	2,909,070.37
	9,500,000.00					9,500,000.00	9,500,000.00		9,500,000.00					9,500,000.00	
Fund Balance															
Total	25,157,038.00			(180,200.00)		24,976,838.00	24,976,838.00	1,915,863.00	26,892,701.00		2,249,570.37			29,142,271.37	4,166,433.37

**Denton ISD
2024-2025 Budget Worksheet
Personnel Budget Salaries**

CAMPUS	Organization	23-24 Original Budget	23-24 Adjustments	23-24 Add's	23-24 Base Budget	24-25 Base Budget	24-25 Reduction 10%	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
002	RHS	15,671,090.87			15,671,090.87	15,671,090.87			15,671,090.87		(383,542.44)			15,307,548.43	(365,542.44)
003	DHS	14,273,938.50			14,273,938.50	14,273,938.50			14,273,938.50		(230,613.48)			14,043,325.01	(230,613.48)
007	GIS	18,613,108.26			18,613,108.26	18,613,108.26			18,613,108.26		(97,844.76)			18,515,263.50	(97,844.76)
009	GIS	16,532,592.46			16,532,592.46	16,532,592.46			16,532,592.46		(3,074,132.98)			13,458,459.48	(3,074,132.98)
009	LAG	920,326.89			920,326.89	920,326.89			920,326.89		143,173.43			1,063,500.32	143,173.43
041	RCMS	5,552,343.46			5,552,343.46	5,552,343.46			5,552,343.46		(4,293.12)			5,548,050.34	(4,293.12)
044	SMS	6,405,246.70			6,405,246.70	6,405,246.70			6,405,246.70		(293,253.78)			6,111,992.92	(293,253.78)
045	CMS	5,963,601.39			5,963,601.39	5,963,601.39			5,963,601.39		106,605.59			6,070,206.98	106,605.59
046	MMS	5,508,317.70			5,508,317.70	5,508,317.70			5,508,317.70		(600,138.07)			4,908,179.63	(600,138.07)
047	NMS	6,159,898.27			6,159,898.27	6,159,898.27			6,159,898.27		(1,299,765.24)			4,860,133.03	(1,299,765.24)
048	HMS	5,538,378.37			5,538,378.37	5,538,378.37			5,538,378.37		(28,925.66)			5,509,452.71	(28,925.66)
049	BIMS	5,653,783.10			5,653,783.10	5,653,783.10			5,653,783.10		(305,203.30)			5,348,579.80	(305,203.30)
050	WMS	6,142,866.43			6,142,866.43	6,142,866.43			6,142,866.43		(1,206,855.03)			4,936,011.40	(1,206,855.03)
050	PCS	17,629,857.57			17,629,857.57	17,629,857.57			17,629,857.57		(4,299,761.98)			13,330,095.59	(4,299,761.98)
102	Houston	3,476,633.01			3,476,633.01	3,476,633.01			3,476,633.01		(20,489.08)			3,456,143.93	(20,489.08)
104	Alexander	4,013,196.34			4,013,196.34	4,013,196.34			4,013,196.34		(79,234.30)			3,933,962.04	(79,234.30)
105	Hodje	4,898,588.77			4,898,588.77	4,898,588.77			4,898,588.77		(224,459.36)			4,674,129.41	(224,459.36)
106	McNair	3,615,418.19			3,615,418.19	3,615,418.19			3,615,418.19		(156,855.33)			3,458,562.86	(156,855.33)
107	Rayzor	4,421,838.40			4,421,838.40	4,421,838.40			4,421,838.40		(201,730.40)			4,220,108.00	(201,730.40)
108	Riviera	4,523,014.82			4,523,014.82	4,523,014.82			4,523,014.82		(721,428.45)			3,801,586.37	(721,428.45)
109	Shultz	4,525,529.87			4,525,529.87	4,525,529.87			4,525,529.87		(30,148.66)			4,495,381.21	(30,148.66)
110	Ginnings	4,187,852.42			4,187,852.42	4,187,852.42			4,187,852.42		(209,425.89)			3,978,426.53	(209,425.89)
111	Edman	3,897,165.82			3,897,165.82	3,897,165.82			3,897,165.82		(42,856.5)			3,854,309.32	(42,856.5)
112	W. S. Rian	4,642,109.92			4,642,109.92	4,642,109.92			4,642,109.92		(17,852.52)			4,624,257.40	(17,852.52)
113	W. S. Rian	3,979,942.67			3,979,942.67	3,979,942.67			3,979,942.67		25,051.56			4,004,994.23	25,051.56
114	Ann Winkle	2,628,922.51			2,628,922.51	2,628,922.51			2,628,922.51		(55,086.27)			2,573,836.24	(55,086.27)
115	EP Rayzor	4,836,486.50			4,836,486.50	4,836,486.50			4,836,486.50		(109,121.34)			4,727,365.16	(109,121.34)
116	Pecan Creek	4,108,067.01			4,108,067.01	4,108,067.01			4,108,067.01		(311,601.52)			3,796,465.49	(311,601.52)
117	Providence	4,039,523.55			4,039,523.55	4,039,523.55			4,039,523.55		(251,517.29)			3,788,006.26	(251,517.29)
118	Hawk	4,260,313.91			4,260,313.91	4,260,313.91			4,260,313.91		(211,801.70)			4,048,512.21	(211,801.70)
119	Savannah	3,518,975.53			3,518,975.53	3,518,975.53			3,518,975.53		(136,590.31)			3,382,385.22	(136,590.31)
120	Paloma Creek	3,767,001.21			3,767,001.21	3,767,001.21			3,767,001.21		(376,260.02)			3,390,741.19	(376,260.02)
121	L. A. Nelson	3,975,607.95			3,975,607.95	3,975,607.95			3,975,607.95		(327,918.77)			3,647,689.18	(327,918.77)
122	Stanton	3,472,164.44			3,472,164.44	3,472,164.44			3,472,164.44		(234,566.47)			3,237,597.97	(234,566.47)
123	Shaws	4,002,217.68			4,002,217.68	4,002,217.68			4,002,217.68		(42,281.44)			3,959,936.24	(42,281.44)
125	Cross Oaks	3,218,270.42			3,218,270.42	3,218,270.42			3,218,270.42		(147,348.44)			3,070,921.98	(147,348.44)
126	Adkins	4,044,395.80			4,044,395.80	4,044,395.80			4,044,395.80		(346,078.48)			3,698,317.32	(346,078.48)
127	Bell	4,163,069.02			4,163,069.02	4,163,069.02			4,163,069.02		(63,891.96)			4,099,177.06	(63,891.96)
128	Union Park	3,779,352.86			3,779,352.86	3,779,352.86			3,779,352.86					3,779,352.86	
129	Sandbrook Ranch														
130	Hill														
131	Matinez														
ADMINISTRATION		208,469,283.14			208,469,283.14	208,469,283.14			208,469,283.14		(3,680,254.59)			204,789,028.55	(3,680,254.59)
701	Superintendent	551,618.84			551,618.84	551,618.84			551,618.84		(213.18)			551,405.66	(213.18)
702	Board of Education	263,412.58			263,412.58	263,412.58			263,412.58		74,964.05			338,376.63	74,964.05
748	General Counsel	706,095.33			706,095.33	706,095.33			706,095.33		93,997.17			800,092.50	93,997.17
726	Communications	93,520.80			93,520.80	93,520.80			93,520.80		1,281.51			94,802.31	1,281.51
741	Foundation - Administrative	84,336.81			84,336.81	84,336.81			84,336.81		(896.50)			83,440.31	(896.50)
941	Foundation - Grants														
910	Publication Center - Adm														
990	Communities in Schools	1,698,984.36			1,698,984.36	1,698,984.36			1,698,984.36		169,133.05			1,868,117.41	169,133.05
ADMINISTRATIVE SERVICES		4,479,538.88			4,479,538.88	4,479,538.88			4,479,538.88		533,072.50			5,012,611.38	533,072.50
703	Tax Office	57,717.45			57,717.45	57,717.45			57,717.45		7,677.25			65,394.70	7,677.25
725	Records Management	1,648,333.42			1,648,333.42	1,648,333.42			1,648,333.42		3,276.02			1,651,609.44	3,276.02
727	Human Resources	954,493.19			954,493.19	954,493.19			954,493.19		366,881.21			1,321,374.40	366,881.21
728	Adm Services	1,459,100.70			1,459,100.70	1,459,100.70			1,459,100.70		143,833.35			1,602,934.05	143,833.35
729	Financial Operations	359,694.12			359,694.12	359,694.12			359,694.12		12,004.67			371,698.79	12,004.67
750	Risk Management														
750	District-wide														
989	District-wide														
ACADEMIC PROGRAMS		1,142,351.74			1,142,351.74	1,142,351.74			1,142,351.74		(144,873.80)			997,477.94	(144,873.80)
921	Academic Programs	3,461,745.13			3,461,745.13	3,461,745.13			3,461,745.13		404,481.40			3,866,226.53	404,481.40
Special Education		92,340.62			92,340.62	92,340.62			92,340.62		1,562.64			93,903.26	1,562.64
196-938	Special Education	245,673.40			245,673.40	245,673.40			245,673.40		127,950.42			373,623.82	127,950.42
196-939	Special Education														
196-939	Special Education														
196-937	SHARS														
Denton High School Zone		92,566.03			92,566.03	92,566.03			92,566.03		(16,866.70)			75,699.33	(16,866.70)
922	Dyslexia														
923	Fine Arts														
191-945	191-MA-945														
973	Intervention Services														

**Denton ISD
2024-2025 Budget Worksheet
Personnel Budget Salaries**

Organization	23-24 Original Budget	23-24 Changes	23-24 Educational Leave	23-24 Adjustments	23-24 Adds	23-24 Base Budget	24-25 Base Budget	24-25 Reduction 10%	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
Ryan High School Zone																
928 Counseling	489,542.24					489,542.24	489,542.24			489,542.24		15,007.60			504,549.84	15,007.60
932 Career & Technology	262,498.10					262,498.10	262,498.10			262,498.10		(9,777.51)			252,720.59	(9,777.51)
185-934 Advanced Technology Center	2,977,201.21					2,977,201.21	2,977,201.21			2,977,201.21		(164,396.48)			2,812,804.73	(164,396.48)
185-935 Health Services	142,410.02					142,410.02	142,410.02			142,410.02		(3,224.64)			139,185.38	(3,224.64)
931																
Braswell High School Zone																
929 Athletics	842,270.51					842,270.51	842,270.51			842,270.51		(35,432.61)			806,837.90	(35,432.61)
181-948 Natatorium																
181-820 Safety and Security Department																
958-SSO																
939 Secondary Academic Programs	516,549.12					516,549.12	516,549.12			516,549.12		11,501.75			528,050.87	11,501.75
700-960 District & Support Services																
916 Data and Assessment																
CURRICULUM AND INSTRUCTION																
940 Curriculum & Staff Development	454,099.46					454,099.46	454,099.46			454,099.46		36,587.35			490,686.81	36,587.35
189-HB Curriculum - IBO																
171 Pre-K	331,834.26					331,834.26	331,834.26			331,834.26		(13,684.07)			318,150.19	(13,684.07)
171-114 Ann Winkle School for Young Children	1,419,264.71					1,419,264.71	1,419,264.71			1,419,264.71		(241,296.10)			1,177,968.61	(241,296.10)
171-124 Gonzalez	2,683,113.32					2,683,113.32	2,683,113.32			2,683,113.32		(167,018.83)			2,516,094.49	(167,018.83)
920 Federal Programs	151,218.77					151,218.77	151,218.77			151,218.77		66,927.33			218,146.10	66,927.33
971 Community Education																
731 Community Development																
Bilingual Education																
192-924 Bilingual Education	666,932.51					666,932.51	666,932.51			666,932.51		(1,080.03)			665,852.48	(1,080.03)
192-699-04 Summer School-Bilingual																
192-924 Bilingual Education																
941 EF Elm Fork	2,281,215.54					2,281,215.54	2,281,215.54			2,281,215.54		(1,569,705.52)			711,510.02	(1,569,705.52)
Elementary Curriculum																
942 Secondary Curriculum	616,221.30					616,221.30	616,221.30			616,221.30		(36,029.33)			580,191.97	(36,029.33)
943 District Curriculum Learning	770,177.56					770,177.56	770,177.56			770,177.56		10,436.87			780,614.43	10,436.87
919 Advanced Academics	391,478.52					391,478.52	391,478.52			391,478.52		1,867.36			393,345.88	1,867.36
187-987-38 College, Career, Military Readiness																
190 Gifted & Talented	109,759.26					109,759.26	109,759.26			109,759.26		(2,747.37)			107,011.89	(2,747.37)
State Compensatory Fund																
195-005 Davis School	1,457,959.57					1,457,959.57	1,457,959.57			1,457,959.57		(63,027.00)			1,394,932.57	(63,027.00)
195-006 JJAEP																
195-009 Fred Moore HS	1,019,157.79					1,019,157.79	1,019,157.79			1,019,157.79		(242,717.22)			776,440.57	(242,717.22)
195-039 Day Spinks	1,212,376.44					1,212,376.44	1,212,376.44			1,212,376.44		29,897.53			1,242,274.37	29,897.53
195-906 Homebased																
195-909 Homebased	214,526.94					214,526.94	214,526.94			214,526.94		(8,885.09)			205,641.85	(8,885.09)
195-941 Curriculum - Elementary																
195-942 Curriculum - Secondary																
195-999 Districtwide																
195-AK At Risk																
195-917 DLL	47,508.72					47,508.72	47,508.72			47,508.72		803.98			48,312.70	803.98
195-699-07 Summer School-HS Tullion Based																
Accelerated Instruction																
699-01-AC Summer School-ES																
699-02-AC Summer School-MS																
699-03-AC Summer School-HS EOC																
699-06-AC Summer School-Speaks																
823-AC Accelerated Instruction																
TULLION BASED PROGRAMS																
170-045 Extended Day-CMS																
170-107 Extended Day-N Rayzor																
170-223 Extended Day-Business Office																
170-943 Extended Day-Child Development Center																
170-970 Child Development Center																
170-972 Fred Moore Day Nursery School																
TECHNOLOGY																
911 Data Processing	5,324,446.05					5,324,446.05	5,324,446.05			5,324,446.05		825,513.47			6,149,959.52	825,513.47
OPERATIONS																
193-947 Warehouse	306,901.95					306,901.95	306,901.95			306,901.95		(7,756.40)			299,145.55	(7,756.40)
193-948 Energy Management																
193-TG Grounds Contract																
193-CU Custodial Contract																
193-RT Facility Rental Costs																
949 Energy Management																
950 M & O	1,970,472.06					1,970,472.06	1,970,472.06			1,970,472.06		152,171.24			2,122,643.30	152,171.24
952 Housekeeping	77,141.67					77,141.67	77,141.67			77,141.67		1,305.42			78,447.09	1,305.42
953 Transportation	1,639,973.92					1,639,973.92	1,639,973.92			1,639,973.92		148,496.67			1,788,470.59	148,496.67
957 Facilities	43,710.15					43,710.15	43,710.15			43,710.15		(20,159.31)			23,550.84	(20,159.31)
956 Construction	1,216,631.06					1,216,631.06	1,216,631.06			1,216,631.06		66,770.96			1,283,402.02	66,770.96
955 Safety and Security																
193-RT Facility Rental Costs	5,254,830.81					5,254,830.81	5,254,830.81			5,254,830.81		299,118.43			5,553,949.24	299,118.43

**Denton ISD
2024-2025 Budget Worksheet
Personnel Budget Salaries**

Organization	23-24 Original Budget	23-24 Changes	23-24 Educational Leave	23-24 Adjustments	23-24 Adds	23-24 Base Budget	24-25 Base Budget	24-25 Reduction 10%	24-25 New Funding	24-25 Adjusted Budget	24-25 Educational Leave	24-25 Budget Changes	24-25 One-time Budget Requests	24-25 Copier Allocation	24-25 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
FUND 194 - LOCAL FF&E & REPLACEMENT																
194-22 CATE																
194-55 Phone																
194-70 Districtwide-Equipment																
194-70 PS-ROTC																
194-72-70 T-ROTC																
194-72 Fine Arts-Equipment																
194-73 Fine Arts-Band Uniforms																
194-74 Fine Arts-Instrument Usage																
194-80 Campus Start-up																
194-91 Athletic - Major Maintenance																
194-99 Insurance Deductibles - Property																
OTHER PAYROLL																
TRSS/TRS Care																
Stipends																
Growth - Elementary																
Growth - Secondary																
Equity Adjustments																
Substitutes																
6258 Educational Leave																
ED Critical Writing Team																
CW Attendance Incentives																
AL Vacation Payouts																
VP SROs - Contract																
6219 Extra Duty																
JW Extra Duty Substitutes																
RV Extra Duty Substitutes																
SU-950 Summer Help																
CO Conditioning																
FM Field Maintenance																
SS Saturday School																
IS District - Summer Help																
JP Lunch																
JP Lunch																
LM Lunchroom Monitors																
6410 Mileage Allowance																
VO VOE Students																
6140 Social Security																
6145 Unemployment																
6148 TRS - 2%																
6143 W/C																
TRSS On-Behalf																
Fund Balance																
Total	249,319,076.03			249,319,076.03		249,319,076.03	249,319,076.03		249,319,076.03	249,319,076.03		(2,249,570.40)		247,069,505.63		(2,249,570.40)

**Denton ISD
Summary of Budget Changes
2024-2025**

Request #	Recommended Amount	Description
PERSONNEL		
<u>23-24 Fiscal Year Changes - Personnel</u>		
R-085	334,000.00	4 FTEs - School Security Officers
	139,011.00	1 FTE - Director of Safety & Security
	35,250.00	1 FTE - Adkins Elementary - Special Education General Aide
	37,231.00	.25 FTE - Martinez Elementary - Principal
	25,483.00	.25 FTE - Martinez Elementary - Assistant Principal
	13,017.00	.25 FTE - Martinez Elementary - Secretary
	35,250.00	1 FTE - Gonzalez - Special Education ESCE Aide
	35,250.00	1 FTE - Providence Elementary - Special Education FLS Aide
	35,250.00	1 FTE - Providence Elementary - Special Education FLS Aide
	35,250.00	1 FTE - Savannah Elementary - Special Education PABS Aide
	35,250.00	1 FTE - Calhoun Middle School - Special Education PABS Aide
	35,250.00	1 FTE - Calhoun Middle School - Special Education PABS Aide
	70,500.00	1 FTE - Calhoun Middle School - Special Education PABS Teacher
	35,250.00	1 FTE - Cheek Middle School - Special Education FLS Aide
	70,500.00	1 FTE - Cheek Middle School - Special Education FLS Teacher
	35,250.00	.5 FTE - Davis School - Special Education Teacher
	77,990.00	1 FTE - Technology - Senior Analyst, Service Desk
	(355,000.00)	(5) FTEs - Reclassify to Grant Funds
	<u>729,982.00</u>	Total 23-24 Fiscal Year Changes - Personnel
<u>Elementary</u>		
	2,486,339.00	Martinez Elementary (see Martinez staffing sheet on page VIII-24)
	(355,000.00)	(5) FTEs - Bell Elementary
	(71,000.00)	(1) FTE - Savannah Elementary
	(71,000.00)	(1) FTE - Union Park Elementary
	(355,000.00)	(5) FTEs - Paloma Creek Elementary
	(355,000.00)	(5) FTEs - Cross Oaks Elementary
	(142,000.00)	(2) FTE - Sandbrock Ranch Elementary
	(71,000.00)	(1) FTE - Providence Elementary
	(71,000.00)	(1) FTE - Alexander Elementary
	71,000.00	1 FTEs - Borman Elementary
	213,000.00	3 FTEs - Evers Elementary
	(426,000.00)	(6) FTEs - WS Ryan Elementary
	(142,000.00)	(2) FTEs - Newton Rayzor Elementary
	(142,000.00)	(2) FTEs - Pecan Creek Elementary
	(142,000.00)	(2) FTEs - Hodge Elementary
	71,000.00	1 FTE - Rivera Elementary
	142,000.00	2 FTEs - Stephens Elementary
	71,000.00	1 FTE - Shultz Elementary
	(71,000.00)	(1) FTEs - Blanton Elementary
	213,000.00	3 FTEs - McNair Elementary
	426,000.00	6 FTEs - EP Rayzor Elementary
	(142,000.00)	(2) FTEs - Hawk Elementary
	(71,000.00)	(1) FTE - Bell Elementary PE Teacher
	-	(.5) FTE - BHS Zone Diagnostician (Grant Funded)
	(35,500.00)	(.5) FTE - Bell Elementary Bilingual
	(35,500.00)	(.5) FTE - Expo (Transfer from BHS Zone Elementary to Martinez)
	(35,500.00)	(.5) FTE - Dyslexia (Transfer from BHS Zone Elementary to Martinez)
	-	(.5) FTE - Diagnostician Clerk (Transfer from BHS Zone Elementary to Martinez - Grant Funded)
	(35,500.00)	(.5) FTE - Music Teacher (Transfer from Fine Arts)
	<u>924,339.00</u>	Total Elementary
<u>Middle School</u>		
	71,000.00	1 FTE - Crownover Middle School Teaching Unit
	<u>71,000.00</u>	Total Middle School

**Denton ISD
Summary of Budget Changes
2024-2025**

Request #	Recommended Amount	Description
		High School
	(355,000.00)	(5) FTEs - Denton High School Teaching Units
	(142,000.00)	(2) FTEs - Guyer High School Teaching Units
	(177,500.00)	(2.5) FTEs -Braswell High School Teaching Units
	(106,500.00)	(1.5) FTEs - General High School Teaching Units
	<u>(781,000.00)</u>	Total High School
	<u>(710,000.00)</u>	Total Secondary Personnel
		District-wide Personnel
	350,000.00	Principal Residency Grant - District Match
	590,000.00	Teacher Residency Grant - District Match
R-085	1,670,000.00	20 FTEs - School Security Officers
R-090	175,000.00	2 FTEs - Relief Counselors
R-092	181,000.00	Teacher Retirement System - increase in Public Education Employer Contribution
	1,100,000.00	Summer School Budget
	(5,094,458.00)	Vacancies Not Replaced / Positions Reclassed to Grant Funding Source:
		(1) FTE - Campus Level Professional
		(8) FTEs - Campus Level Paraprofessional
		(48.5) FTEs - Non-Classroom Professional
		(46.5) FTEs - Non-Classroom Paraprofessionals
R-093	2,000,000.00	Transportation Personnel Budget
	<u>971,542.00</u>	Total District-wide Positions
	<u>1,915,863.00</u>	Total New Positions
	<u>1,915,863.00</u>	Total Personnel
		NON-PERSONNEL
		23-24 Fiscal Year Changes - Non-Personnel
	200,000.00	Communities in Schools -Contract Increase
	7,139.00	Operations - Zonda Education Contract Increase
R-021	600,000.00	Operations - MEP Contract Increase
R-018	300,000.00	Operations - Supply Increase
	962,433.00	Operations - Utilities and Phone Budget Increase
R-088	174,800.00	Natorium - Contract Increase
	93,041.00	Safety & Security - Establish Departmental Budget (Phase 1)
	<u>2,337,413.00</u>	Total 23-24 Fiscal Year Changes - Non-Personnel
		24-25 Fiscal Year Changes - Non-Personnel
	(9,483.00)	Communications - Decrease for Software
R-018	100,000.00	Operations - Supply Increase
R-015	668,804.00	Operations - Custodial Contract Increase
R-016,R-017,R-019,R-020	(562,697.00)	Operations - Grounds Contract Decrease
R-113	1,566,670.00	Operations - Increase in Utility Rates
R-082	1,400.00	Fine Arts - Growth for Martinez
R-096,R-097,R-098	134,500.00	Safety & Security - Establish Departmental Budget (Phase 2)
R-050:R-056	(41,713.00)	Human Resources - Decrease in Departmental Budget
R-099:R-101	(9,000.00)	Counseling - Decrease in Departmental Budget
R-089	750,000.00	Natorium - Estimated Contract Increase
R-034	(8,700.00)	Administrative Services - Decrease in Postage
R-031	3,600.00	Administrative Services - Audit Services Contract Increase
R-049	(100,000.00)	Technology - Decrease in Departmental Budget
R-102:R-104	(5,580.00)	General Counsel - Decrease in Departmental Budget
R-084	301,000.00	Administrative Services - Denton County Appraisal District Fees
R-086	35,000.00	Administrative Services - Denton County Tax Office Fees
	1,500,000.00	Risk Management - Property Insurance
R-029	50,000.00	Risk Management - Cyber Insurance
R-091	2,000,000.00	District Substitute Budget
R-105	660,000.00	Transportation - Fuel and Parts
R-110	9,715.00	Transportation - Bushive Trip Software Increase
R-073	12,400.00	Athletics - Establish Cheek Middle School Budget (Year 2)
	(1,479,840.00)	Departmental Budgets - 10% Reduction
	(48,444.00)	Campus Budget Minimum Threshold
	(280,843.00)	Per Pupil (Campus) - 10% Reduction
	5,100.00	Educational Leave Allocation
	(45,830.00)	Adjust Extended School Day Budget Due to Program Changes
	(25,000.00)	Adjust Fred Moore Day Nursery School Budget
	<u>7,518,472.00</u>	Total Non-Personnel

**Denton ISD
Summary of Budget Changes
2024-2025**

Request #	Recommended Amount	Description
		24-25 One Time Adjustments
	54,255.00	Communications - Scholastic Network License
	50,683.00	Communications - Gallup Family Engagement Survey
	120,000.00	Human Resources - Gallup Employee Engagement Survey
R-035	(74,841.00)	Curriculum & Instruction - Decrease in Software
R-013,R-014,R-057	(80,233.00)	Academic Programs - Decrease in Software
R-114	(4,550.00)	Academic Programs - Decrease in Software
R-032, R-033	(26,805.00)	Administrative Services - Decrease in Software
	(41,591.00)	Administrative Services - Decrease in Software
	(15,330.00)	Administrative Services - Decrease in Software
R-025	(42,000.00)	Risk Management - Decrease in Software
	(60,412.00)	Total 24-25 One Time Adjustments
	7,458,060.00	Total Non-Personnel and Other
	9,373,923.00	Total Changes
		2024-2025 Summary
		Revenue
	Proposed 24-25 0.6769 - 10% - .48	2024-2025 - Adopted Revenue Budget
	315,229,362.00	2024-2025 - Property Taxes Revenue based on 10% Growth
	(33,658,567.00)	2024-2025 - Projected Other Local Revenue
	2,289,500.00	2024-2025 - Estimated State Funding
	38,270,850.00	2024-2025 - TRS On-Behalf
	-	2024-2025 - Estimated Federal Funding
	-	2024-2025 - Other Revenue (Transfer from W/C)
	-	
	322,131,145.00	2024-2025 - Total Proposed Revenue Budget
		Expenses
	333,079,755.03	2023-2024 - Adopted Budget
	(405,137.00)	2023-2024- Adjustments - One-Time Expenditures
	332,674,618.03	2023-2024 Base Budget
	1,915,863.00	2024-2025 Changes to Payroll Cost
	7,458,060.00	2024-2025 Changes to Non-Payroll Budgets
	9,373,923.00	Total Changes
		Adjustment of Costs
	342,048,541.00	2024-2025 Proposed Expenditure Budget
	(19,917,396.00)	Net Revenue less Expenditures

2023-2024 PERSONNEL CHANGES

ELEMENTARY CAMPUS POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Adkins Elementary - Special Education General Aide	1.00	35,250.00	35,250.00
Martinez Elementary - Principal	0.25	37,231.00	37,231.00
Martinez Elementary - Assistant Principal	0.25	25,483.00	25,483.00
Martinez Elementary - Secretary	0.25	13,017.00	13,017.00
Gonzalez - Special Education ESCE Aide	1.00	35,250.00	35,250.00
Providence Elementary - Special Education FLS Aide	1.00	35,250.00	35,250.00
Providence Elementary - Special Education FLS Aide	1.00	35,250.00	35,250.00
Savannah Elementary - Special Education PABS Aide	1.00	35,250.00	35,250.00
TOTAL ELEMENTARY CAMPUS POSITIONS	5.75		251,981.00
SECONDARY CAMPUS POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Calhoun Middle School - Special Education PABS Aide	1.00	35,250.00	35,250.00
Calhoun Middle School - Special Education PABS Aide	1.00	35,250.00	35,250.00
Calhoun Middle School - Special Education PABS Teacher	1.00	70,500.00	70,500.00
Cheek Middle School - Special Education FLS Aide	1.00	35,250.00	35,250.00
Cheek Middle School - Special Education FLS Teacher	1.00	70,500.00	70,500.00
TOTAL MIDDLE SCHOOL POSITIONS			246,750.00
Davis School - Special Education Teacher	0.50	70,500.00	35,250.00
TOTAL HIGH SCHOOL POSITIONS			35,250.00
TOTAL SECONDARY CAMPUS POSITIONS	-		282,000.00
DISTRICT WIDE POSITIONS			
POSITION	UNITS	RATE	AMOUNT
School Security Officers	4.00	83,500.00	334,000.00
Director of Safety & Security	1.00	139,011.00	139,011.00
Technology - Senior Analyst, Service Desk	1.00	77,990.00	77,990.00
Reclassify to Grant Funds	(5.00)	71,000.00	(355,000.00)
TOTAL DISTRICT WIDE POSITIONS	1.00		196,001.00
TOTAL PERSONNEL			729,982.00

2024-2025 PERSONNEL CHANGES

ELEMENTARY CAMPUS POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Martinez Elementary - see Dorothy Martinez Elementary School Staffing Sheet		2,486,339.00	2,486,339.00
Bell Elementary	(5.00)	71,000.00	(355,000.00)
Savannah Elementary	(1.00)	71,000.00	(71,000.00)
Union Park Elementary	(1.00)	71,000.00	(71,000.00)
Paloma Creek Elementary	(5.00)	71,000.00	(355,000.00)
Cross Oaks Elementary	(5.00)	71,000.00	(355,000.00)
Sandbrock Ranch Elementary	(2.00)	71,000.00	(142,000.00)
Providence Elementary	(1.00)	71,000.00	(71,000.00)
Alexander Elementary	(1.00)	71,000.00	(71,000.00)
Borman Elementary	1.00	71,000.00	71,000.00
Evers Elementary	3.00	71,000.00	213,000.00
WS Ryan Elementary	(6.00)	71,000.00	(426,000.00)
Newton Rayzor Elementary	(2.00)	71,000.00	(142,000.00)
Pecan Creek Elementary	(2.00)	71,000.00	(142,000.00)
Hodge Elementary	(2.00)	71,000.00	(142,000.00)
Rivera Elementary	1.00	71,000.00	71,000.00
Stephens Elementary	2.00	71,000.00	142,000.00
Shultz Elementary	1.00	71,000.00	71,000.00
Blanton Elementary	(1.00)	71,000.00	(71,000.00)
McNair Elementary	3.00	71,000.00	213,000.00
EP Rayzor Elementary	6.00	71,000.00	426,000.00
Hawk Elementary	(2.00)	71,000.00	(142,000.00)
Bell Elementary PE Teacher	(1.00)	71,000.00	(71,000.00)
Bell Elementary Bilingual	(0.50)	71,000.00	(35,500.00)
Expo (Transfer from BHS Zone Elementary to Martinez)	(0.50)	71,000.00	(35,500.00)
Dyslexia (Transfer from BHS Zone Elementary to Martinez)	(0.50)	71,000.00	(35,500.00)
Music Teacher (Transfer from Fine Arts)	(0.50)	71,000.00	(35,500.00)
TOTAL ELEMENTARY CAMPUS POSITIONS	(22.00)		924,339.00
SECONDARY CAMPUS POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Crownover Middle School	1.00	71,000.00	71,000.00
Denton High School	(5.00)	71,000.00	(355,000.00)
Guyer High School	(2.00)	71,000.00	(142,000.00)
Braswell High School	(2.50)	71,000.00	(177,500.00)
High School Teaching Units	(1.50)	71,000.00	(106,500.00)
TOTAL SECONDARY CAMPUS POSITIONS	(10.00)		(710,000.00)
DISTRICT WIDE POSITIONS			
POSITION	UNITS	RATE	AMOUNT
School Security Officers	20.00	83,500.00	1,670,000.00
Relief Counselors	2.00	87,500.00	175,000.00
Teacher Retirement System - Increase in Public Education Employer Contribution		181,000.00	181,000.00
Principal Residency Grant - District Match		350,000.00	350,000.00
Teacher Residency Grant - District Match		590,000.00	590,000.00
Summer School Budget		1,100,000.00	1,100,000.00
Transportation Personnel Budget		2,000,000.00	2,000,000.00
(104) FTEs - Vacancies Not Replaced / Positions Reclassified to Grant Funding Sources	(104.00)	(5,094,458.00)	(5,094,458.00)
TOTAL DISTRICT WIDE POSITIONS	(82.00)		971,542.00
TOTAL PERSONNEL	(114.00)		1,915,863.00
Detail of Vacancies Not Replaced / Positions Reclassified to Grant Funding Sources			
Campus Level Professional	(1.00)		
Campus Level Paraprofessional	(8.00)		
Non-Classroom Professional	(48.50)		
Non-Classroom Paraprofessionals	(46.50)		
TOTAL REDUCTIONS	(104.00)		

**Denton ISD
Dorothy Martinez Elementary School**

Projected Enrollment as of **2/12/24**

450

FTE	PROFESSIONAL	BUDGET
0.75	Principal (.25 FTE budgted in 2023-2024)	97,988.00
0.75	Assistant Principal (.25 FTE budgted in 2023-2024)	69,256.00
1.00	Counselor	84,916.00
1.00	Librarian	71,000.00
1.00	Nurse	71,241.00
4.50		394,401.00
	Special Education	
1.00	Special Education Teacher - SLP	71,000.00
1.00	Diagnostician (Grant Funded)	0.00
2.00		71,000.00
	Bilingual/ESL	
0.50	ESL Support	35,500.00
0.50		35,500.00
	State Comp	
0.50	Reading Interventionist	35,500.00
0.50	Math Interventionist	35,500.00
1.00		71,000.00
	Dyslexia	
0.50	Dyslexia Teachers	35,500.00
0.50		35,500.00
	Expo	
0.50	Expo Teachers	35,500.00
0.50		35,500.00
18.00	Teachers	1,278,000.00
3.00	PreK Teacher	213,000.00
1.00	Art Teacher	71,000.00
0.50	Music Teacher	35,500.00
1.00	PE Teacher	71,000.00
23.50		1,668,500.00
32.50	Total Professional Staff	2,311,401.00
	PARA-PROFESSIONAL	
0.75	Secretary (.25 FTE budgted in 2023-2024)	34,300.00
1.00	Receptionist	35,419.00
3.00	PreK Aide	95,219.00
0.50	Diagnostician Clerk (Grant Funded)	0.00
5.25		164,938.00
5.25	Total Para-Professional Staff	164,938.00
	Dorothy Martinez Elementary School Stipends	10,000.00
37.75	Total Dorothy Martinez Elementary School Staff	2,486,339.00