

# 2023-2024 PROPOSED BUDGET



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



**Denton Independent School District  
2023-2024 Proposed Budget**

**Regular School Board Meeting  
June 13, 2023**

**DENTON INDEPENDENT SCHOOL DISTRICT**

**2023-2024**

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Ms. Barbara Burns  
Ms. Sheryl English  
Ms. Mia Price  
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Mr. Charles Stafford  
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Dr. Susannah O'Bara	Deputy Superintendent
Dr. J. Scott Niven	Deputy Superintendent
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Dr. Robert Stewart	Assistant Superintendent of Human Resources
Mr. Robert Pierce	Chief Technology Officer
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Ms. Robin Brownell	Area Superintendent - Denton Zone
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Mr. Paul Andress	Executive Director of Operations
Ms. Debbie Roybal	Executive Director of Special Education

**SECONDARY CAMPUSES**

Mr. Decorian Hailey	Ray Braswell High School
Mr. Joel Hays	Denton High School
Mr. Fred Younkman	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
Ms. Colleen Grindle	Tom Harpool Middle School
Dr. Buddy Dunworth	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. Erin Vennell	Dorothy P. Adkins Elementary
Ms. Lindsay Henderson	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
Dr. Linda Tucker	Evers Park Elementary
Dr. Claudia Calvo	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. Djenane Bolton	Ronald E. McNair Elementary
Ms. Erika Timmons	L. A. Nelson Elementary
Ms. Natalie Mead	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. Nicole Poole	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
Vacant	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 2023-24 school year. The budget proposal contains an executive summary, which is a high-level review of the District financially from a historical perspective, 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 financial aspects of the District.

Overall, the District is in good financial condition to continue stability and growth through the 2023-24 school year. A few of these factors are as follows:

- Continued student growth
- Growth in appraised value with approximately \$2.2 billion dollars in new property added to the appraisal rolls
- Outstanding staff and leadership team
- Strong fund balance position to bridge any future downturn
- 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 contract increases, due to current market prices and inflation
- No additional funding for public schools as a result of the 88<sup>th</sup> Legislative regular session

Also included in the budget proposal is a compensation plan that incorporates a 3% pay raise for all employee groups, with the exception of administrative professionals, who will receive a 2% pay raise. Denton ISD understands that it is especially important to continue to recognize the efforts put forth by our employees and maintain salary competitiveness in the market.

While this does represent a deficit budget, the district will monitor the budget throughout the year and focus on any potential savings. The already healthy fund balance will assist in bridging the gap of the proposed deficit.

With a watchful eye, we may continue to see plateaus in student attendance, residential and commercial development, and possible changes with new legislation. We will move forward into the 2023-24 school year being mindful of the continued financial impact of the 88<sup>th</sup> legislative session and market conditions.

Please do not hesitate to contact us if you have any questions.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. Scott Niven".

J. Scott Niven, Ed.D., CPA  
Deputy Superintendent

A handwritten signature in blue ink, appearing to read "Jennifer Stewart".

Jennifer Stewart, RTSBA  
Executive Director of Budget

**DENTON INDEPENDENT SCHOOL DISTRICT**  
**2023-2024**  
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**Denton ISD**  
**BUDGET PLANNING CALENDAR**  
**2023-2024**

January - June	Budget Committee meets to review budget requests and develop the proposed budget for the 2023-2024 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 21	Budget Department to provide budget work sessions/trainings
March 23	Budget Department to provide budget work sessions/trainings
April 3	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 1 – May 15	Business Office compiles budgetary data
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 12	72-hours notice for meeting
May 15	Deadline for submitting appraisal records to ARB
May 16	Meeting of Board of Trustees to decide on public meeting date on budget and proposed tax rate
May 24	Business Office to send Notice of Public Hearing on Budget and Tax Rate to Denton Record Chronicle
May 27	Notice of Public Hearing on Tax Rate to run in Denton Record Chronicle
June 9	72-hours notice for public meeting
June 13	Public Hearing on Budget and Tax Rate
June 13	Board of Trustees to adopt the budget

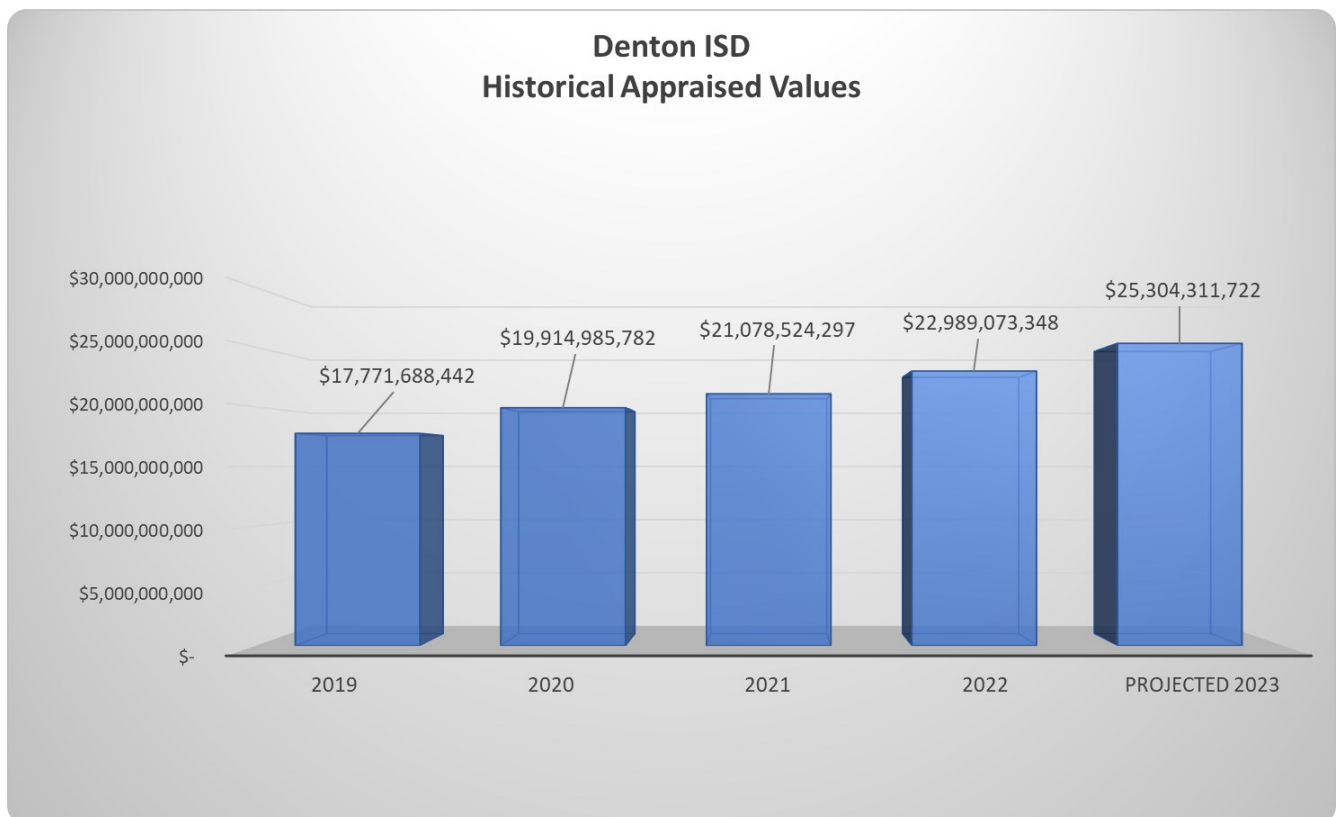
June 20	Preparation of the proposed budget
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth
July 20	Deadline for ARB to approve appraisal records
July 25	Deadline for chief appraiser to certify rolls to taxing units
July/August	District submits 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 2023-24 Budget Year

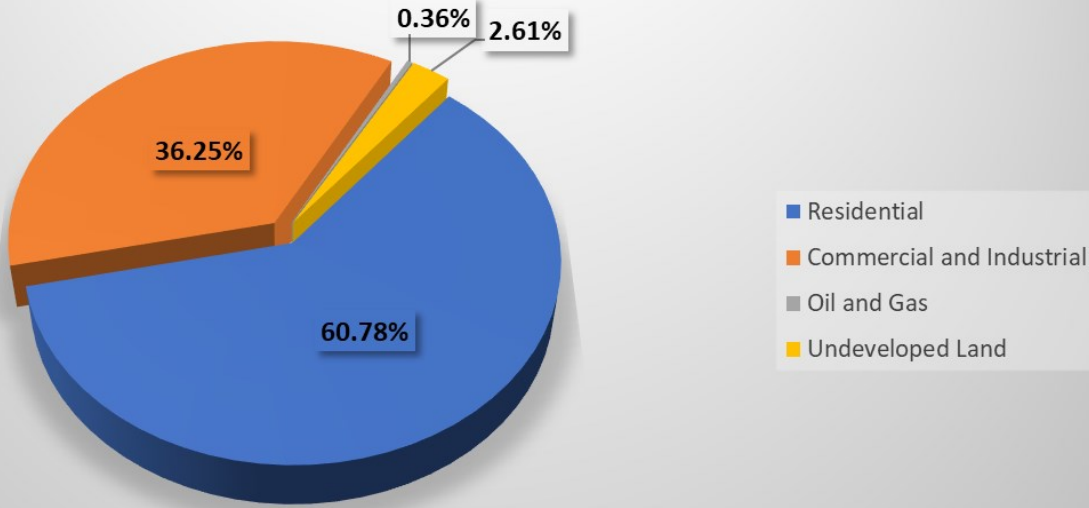
# Appraised Value and Tax Rate

Denton ISD continues to see strong appraisal growth with over \$25 billion in appraised value projected for the 2023 tax year. The \$2.3 billion increase over prior year consists of over \$2.2 billion in new property added to the appraisal roll. Viewing the makeup of the tax roll on the following page, you will notice a diversity between commercial / industrial and residential. Also, the Top Ten Taxpayers only account for 4.15% of our tax roll.

Page ES-4 contains the tax rate set by the Board for the last five years. For the fifth year in a row, the Board will reduce the tax rate. Last year, the Board reduced the tax rate by \$0.0174 and this year will further reduce the tax rate by \$0.08. A special session of the 88<sup>th</sup> legislative session was called to specifically address the additional compression of property taxes. Because we are not certain of the outcome at this time, the 2023-24 budget is based on current law at the lowest allowable maintenance and operation tax rate.



**Denton ISD  
Breakdown of Appraised Value  
FY 2023-24**

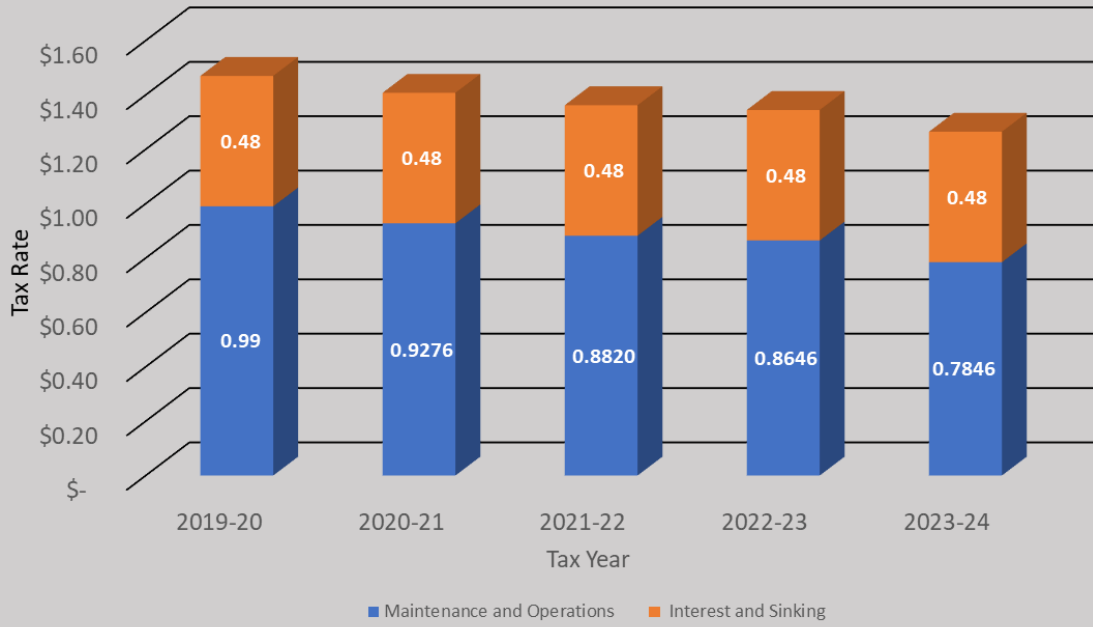


*As of May 27, 2023*

**Denton Independent School District  
Top Ten Taxpayers  
2022 Tax Year**

<b>PACCAR INC</b>	<b>\$262,476,208</b>
<b>WINCO FOOD LLC</b>	<b>115,929,008</b>
<b>TARGET CORPORATION</b>	<b>111,114,267</b>
<b>COLUMBIA MEDICAL CENTER OF DENTON</b>	<b>109,925,613</b>
<b>SOUTHWIRE COMPANY LLC</b>	<b>101,499,984</b>
<b>BVF-V SOUVENIR 380 LLC</b>	<b>83,350,000</b>
<b>ATMOS ENERGY/MID-TEX DISTRIBUTION</b>	<b>69,411,290</b>
<b>RAYZOR RANCH MARKETPLACE ASSOCIATES LLC</b>	<b>67,075,243</b>
<b>TRDWIND TIMBERLINKS BORROWER LLC</b>	<b>65,409,220</b>
<b>NREA GARDEN DST</b>	<b>64,800,000</b>
<b>TOTAL</b>	<b>\$1,050,990,833</b>

### Denton ISD Historical Tax Rate Comparison



# State Foundation Revenue and Impact of Legislation

With the passage of HB 3 in the 86<sup>th</sup> Legislative session, the Legislature increased state funding in public education, improved equity, and lowered property tax rates. The new revenue formula approved in the 86<sup>th</sup> 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 86<sup>th</sup> Legislative session. Inflation has increased over 14% since 2019. In order for districts to keep up with inflation costs, the basic allotment would need to increase by \$1,000. The 88<sup>th</sup> Legislative session began with an unprecedented surplus of \$32.7 billion. Of this amount, \$5 billion was set aside for school finance changes in the state budget bill. Public schools had very high hopes that this session would provide the resources needed to support students and staff. As the regular session of the 88<sup>th</sup> Legislative season ended, no action was taken to provide additional funding for Texas public schools.

A special session of the 88<sup>th</sup> legislative session was called to specifically address the compression of property taxes. Because we are not certain of the outcome at this time, the 2023-24 budget is based on current law at the lowest allowable maintenance and operation tax rate. Any additional compression of the tax rate should not affect the bottom line of the General Fund revenue budget. State compression that ultimately results in lower local collections should be offset with additional state funding.

Although we have seen a slight setback in average daily attendance since the COVID-19 pandemic, fortunately Denton ISD is a fast growth district and demographic modeling reflects continued student growth for the foreseeable future. In projecting attendance for the 2023-24 school year, we have taken into account the level of enrollment and attendance for 2022-23. The Average Daily Attendance (ADA) reflected in this budget reflects an increase in enrollment of 478 with an anticipated attendance rate of 94%, which is a conservative approach considering the demographic modeling represented in the graph on page E-6. This model reflects an increase in enrollment of 752 students, with a total enrollment of 33,295. The ADA by Year comparison is modeled in the graph on page ES-7.

Considering our anticipated attendance projections, as well as the increase in appraised value, we are projecting our state foundation revenue to decrease \$26.3 million or 39.42% from 2022-23 to 2023-24, as shown in the General Fund Revenue Sources graph on page ES-10. As always, it is important to remember increases in appraised value do not increase the overall revenue in

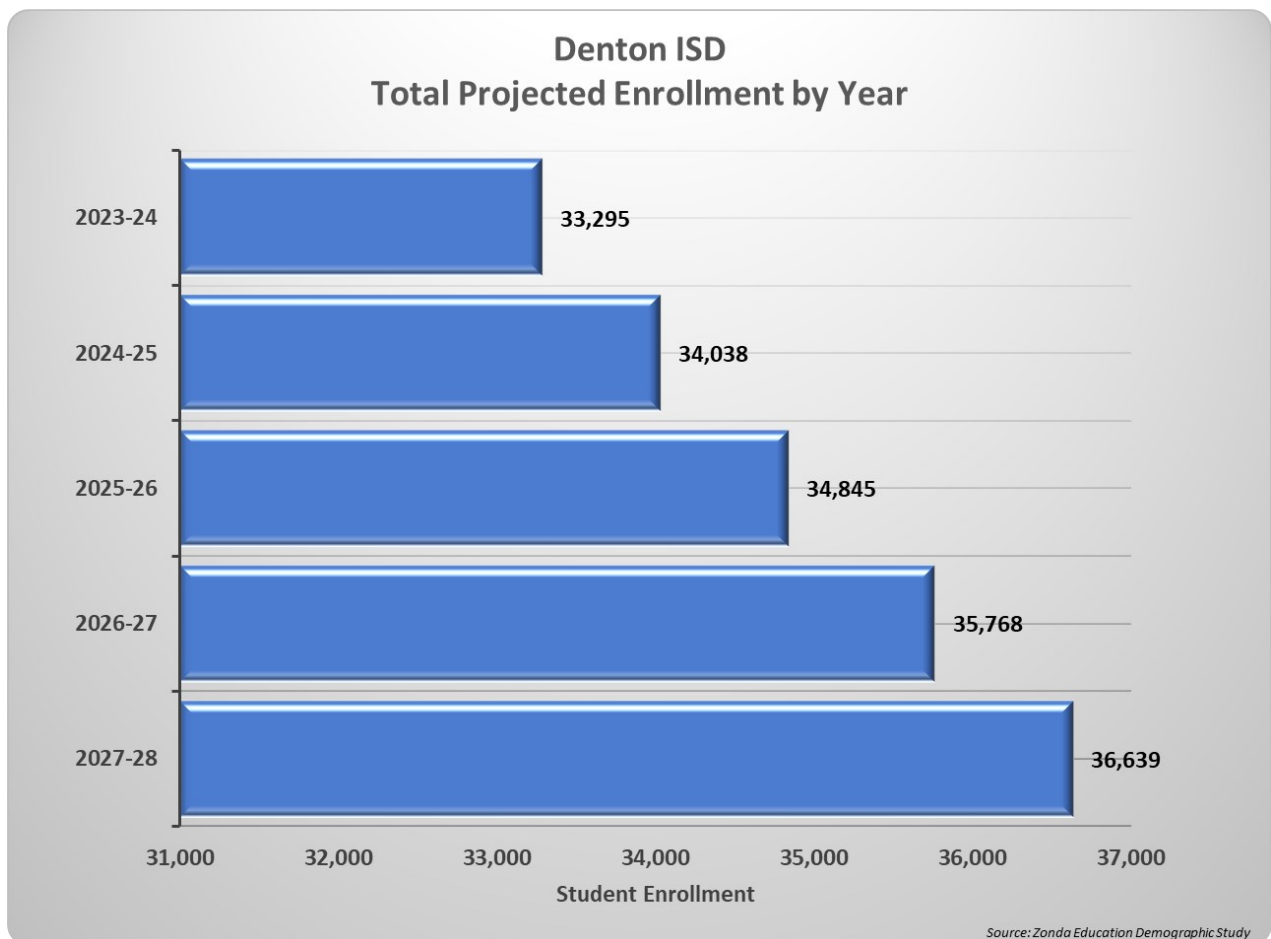


the general fund. The state foundation funding formula creates a reciprocal relationship of state revenue and appraised value (required tax collections). The higher the appraised value the more taxes are required to be collected by the local taxing entity and the state offsets that amount by sending 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.

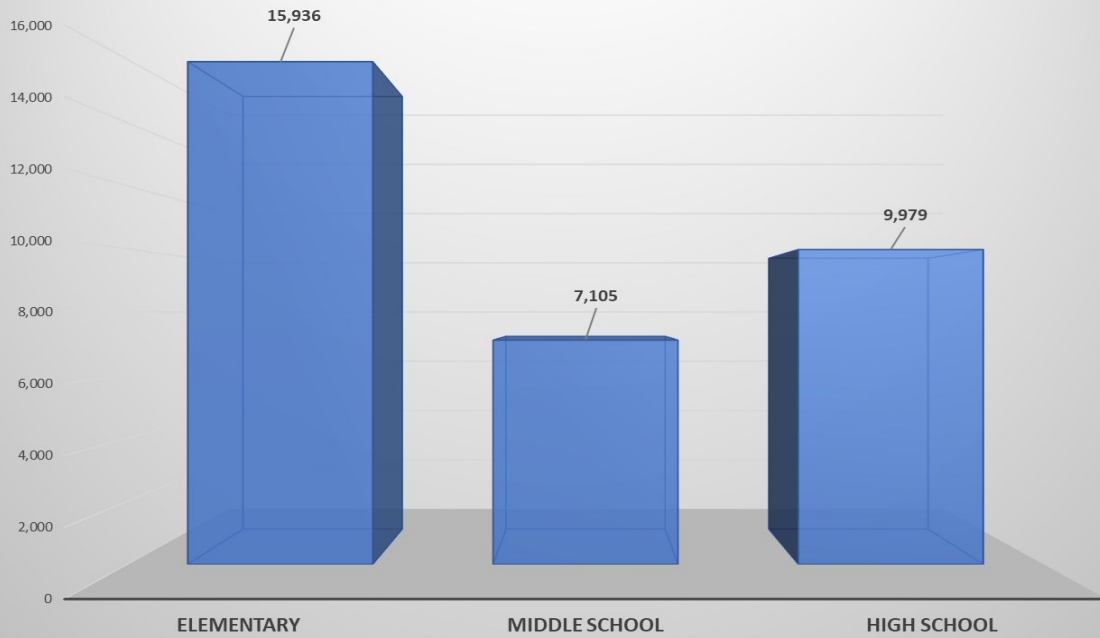
The Formula Transition Grant, enacted through the 86<sup>th</sup> Legislative Session, is scheduled to end after the 2023-24 fiscal year. Under current law, the District will not qualify for the Formula Transition Grant in 2023-2024. Any gains under current law will come from student growth.

The long-term concern for our revenue picture continues to be in the hands of our state legislators. Lawmakers of the 88<sup>th</sup> 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 2023-24 school year and plan for the 2024-25 school year.

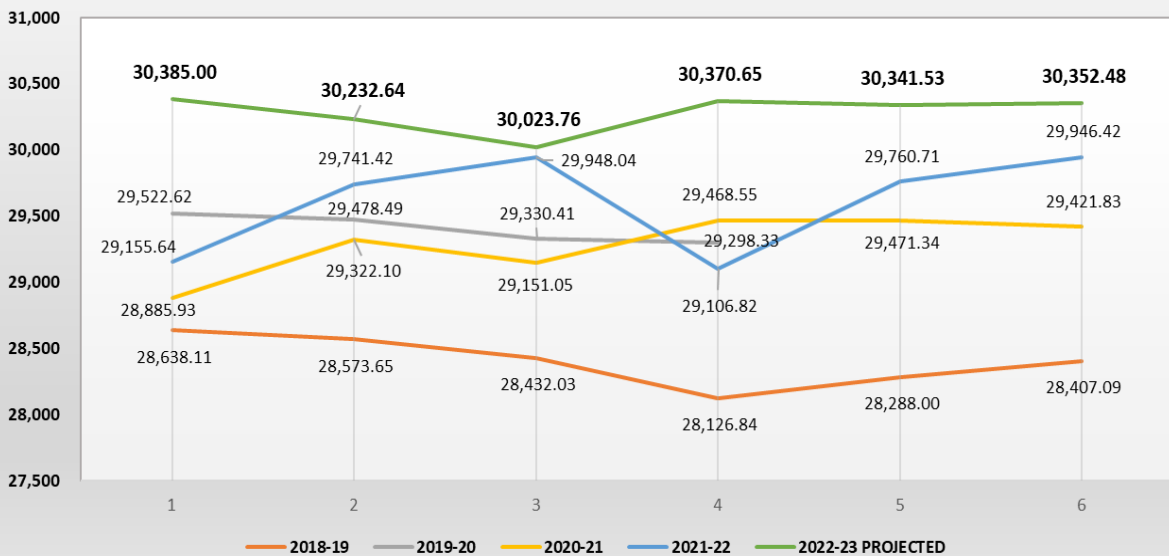


### Denton ISD Zonda Education Student Projections For 2023-24

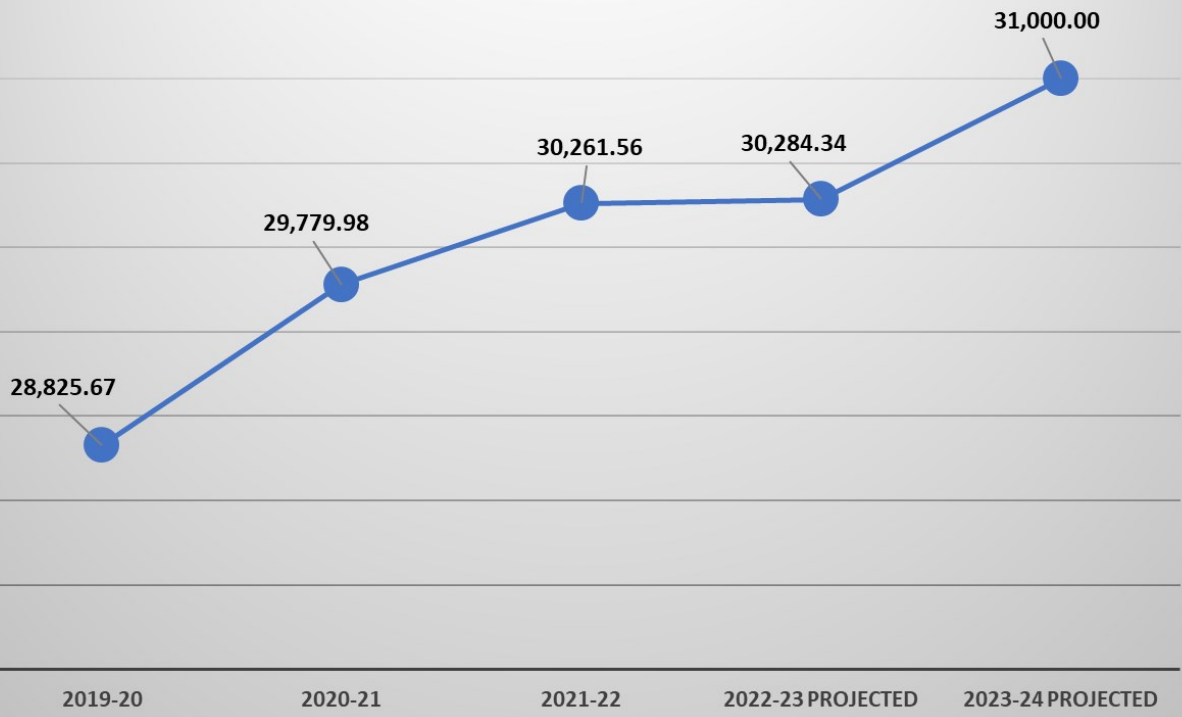


Source: Zonda Education Demographic Study

### Denton ISD ADA Comparison by Six Weeks 2018-2022



### Denton ISD ADA Comparison by Year 2019-2023



# Revenue and Expenditure Comparisons

The District's overall revenue structure is healthy and consistent. Local tax dollars continue to fund the significant percentage of our General Fund revenue picture. As property values have continued to rise, the local tax revenue as a percentage of total General Fund revenue, will increase in 2022-23 from 70.99% to 74.03% of total General Fund operational revenue, see page ES-10. The tax revenue in the 2023-24 budget is increasing by 8.37%. This is due to the very large increase in property value growth we are experiencing and the reciprocal relationship between state revenue and tax revenue in the state foundation revenue formula. This also factors in the district anticipating being at the tax rate floor for Maintenance and Operations.

No major changes are anticipated in federal dollars associated with the General fund.

Considering the overall revenue picture as shown on page ES-11, local tax revenue accounts for 85.88% of total revenue. The overall federal revenue stream is consistent.

As it relates to expenditures, there were three major areas of focus that defined our 2023-24 budget priorities throughout the budget development process.

1. Provide a raise for all employees;
2. Provide resources for the opening of Pat Cheek Middle School;
3. Provide resources to maintain contractual obligations, including inflation

When we compare our expenditures, the first comparison, as shown on page ES-12, reflects the payroll vs. non-payroll percentage is consistent and moving in an efficient direction. The 82.4% budgeted amount for payroll in 2023-24 is a reasonable and consistent percentage because the most efficient budget includes personnel costs in the range of 80% - 85% of the total budget. As revenues diminish and increases in salary scales are needed to retain great staff members, the District has strived to be competitive in the market and keep personnel costs within this range.

The overall expenditure breakdown, as shown on page ES-13, shows consistency within the General, Child Nutrition, and Debt Service funds.

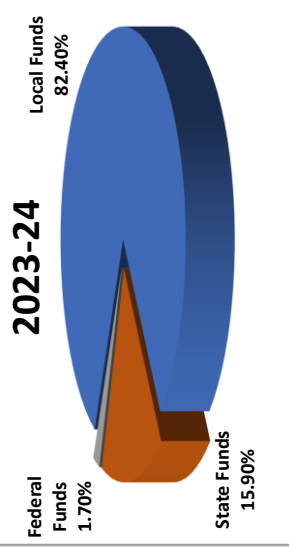
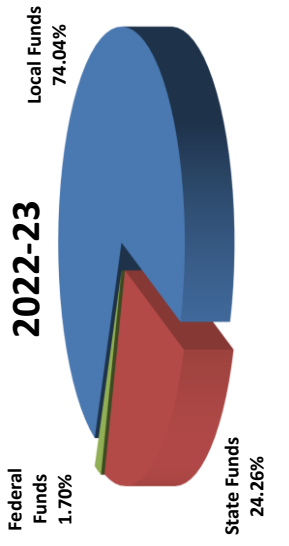
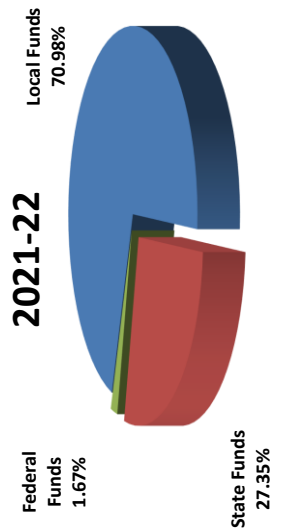
We emphasize again the long-term concern for our revenue picture continues to be in the hands of our state legislators. Lawmakers of the 88<sup>th</sup> Legislative session have been unable to agree on a method to flow additional funding to public schools. The Formula Transition Grant, enacted through the 86<sup>th</sup> Legislative Session, is scheduled to end after the 2023-24 fiscal year. Under current law, the District will not qualify for the Formula Transition Grant in 2023-2024. Any gains under current law will come from student growth. We will continue to vigilantly monitor economic conditions as we operate during the 2023-24 school year and plan for the 2024-25 school year.

# Denton Independent School District

## BUDGETED REVENUE SOURCES

General Fund

School Year	Local Funds	State Funds	Federal Funds
2021-22	70.98%	27.35%	1.67%
2022-23	74.04%	24.26%	1.70%
2023-24	82.40%	15.90%	1.70%

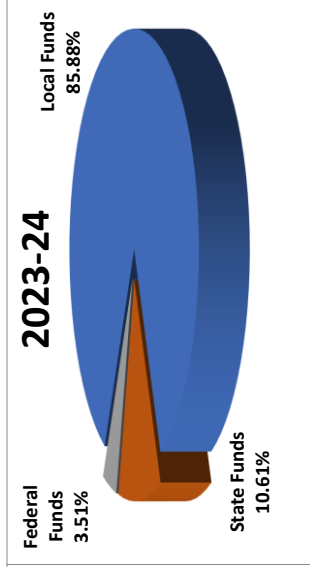
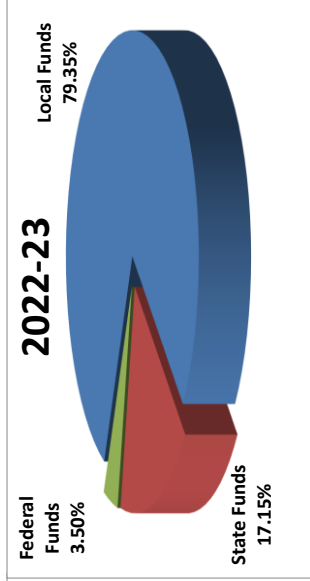
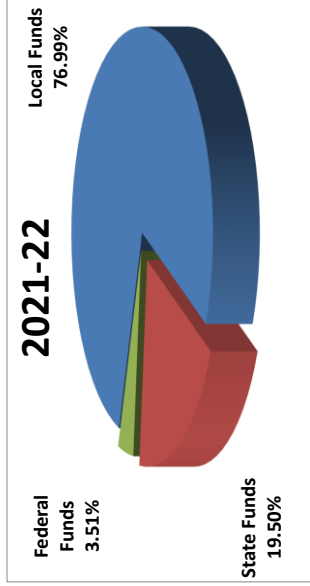


# Denton Independent School District

## BUDGETED REVENUE SOURCES

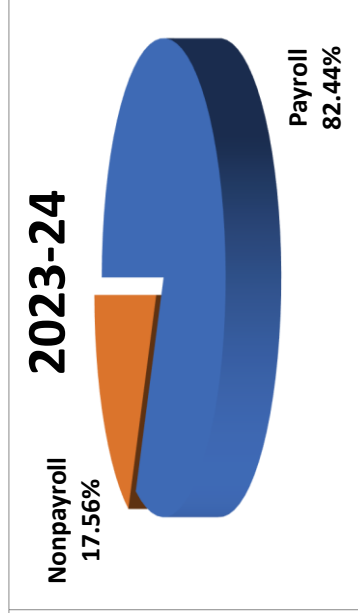
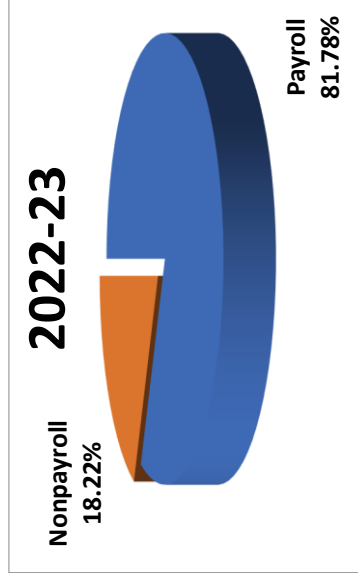
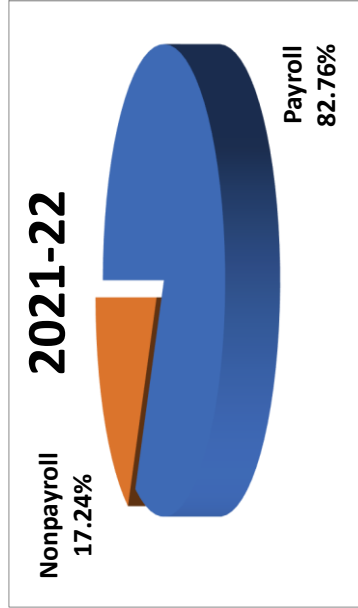
General Fund, Debt Service Fund, and Child Nutrition Fund

School Year	Local Funds	State Funds	Federal Funds
2021-22	76.99%	19.50%	3.51%
2022-23	79.35%	17.15%	3.50%
2023-24	85.88%	10.61%	3.51%



Denton Independent School District  
BUDGETED PAYROLL vs. BUDGETED NON-PAYROLL EXPENDITURES  
 General Fund

School Year	Payroll	Nonpayroll
2021-22	82.76%	17.24%
2022-23	81.78%	18.22%
2023-24	82.44%	17.56%

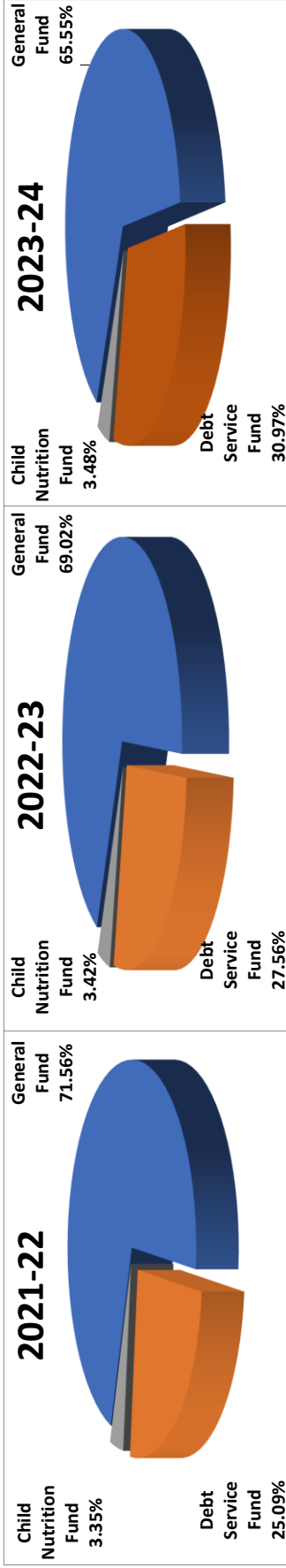


# Denton Independent School District

## BUDGETED EXPENDITURES

General Fund, Debt Service Fund, and Child Nutrition Fund

School Year	General Fund	Debt Service Fund	Child Nutrition Fund
2021-22	71.56%	25.09%	3.35%
2022-23	69.02%	27.56%	3.42%
2023-24	65.55%	30.97%	3.48%





# General Fund – Fund Balance

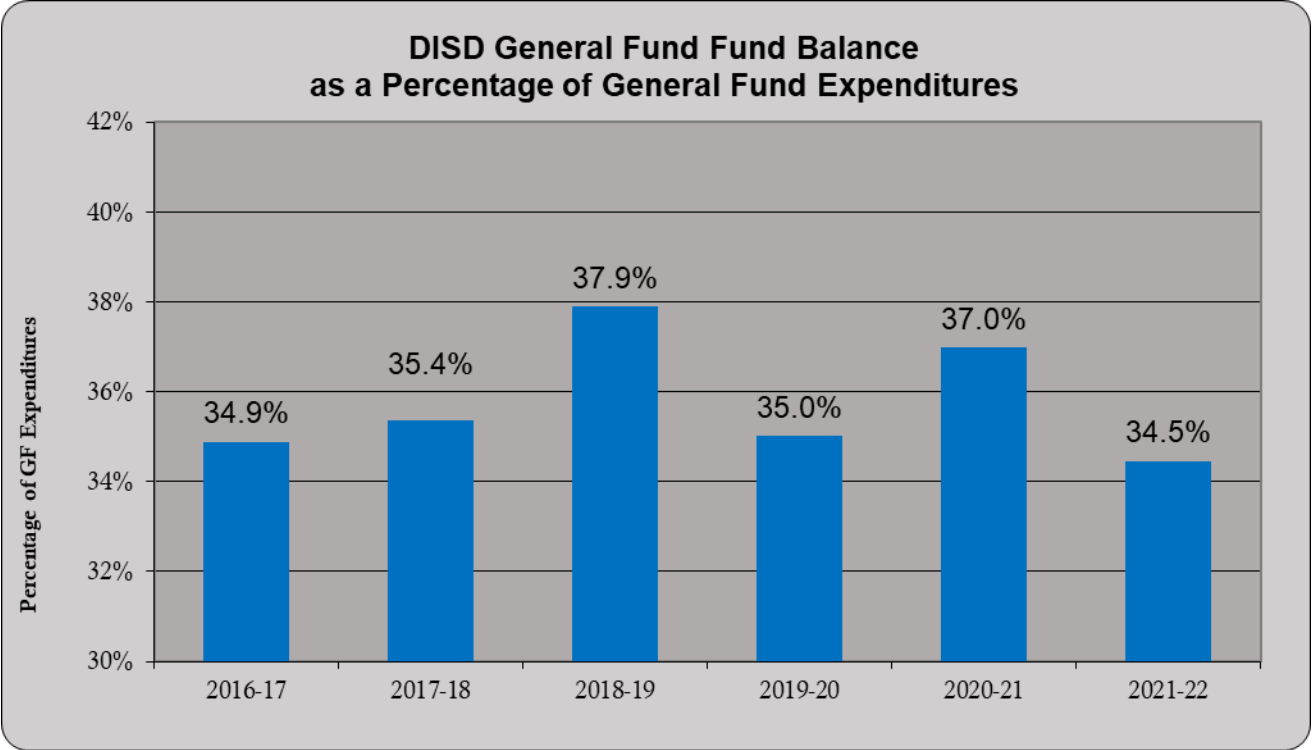
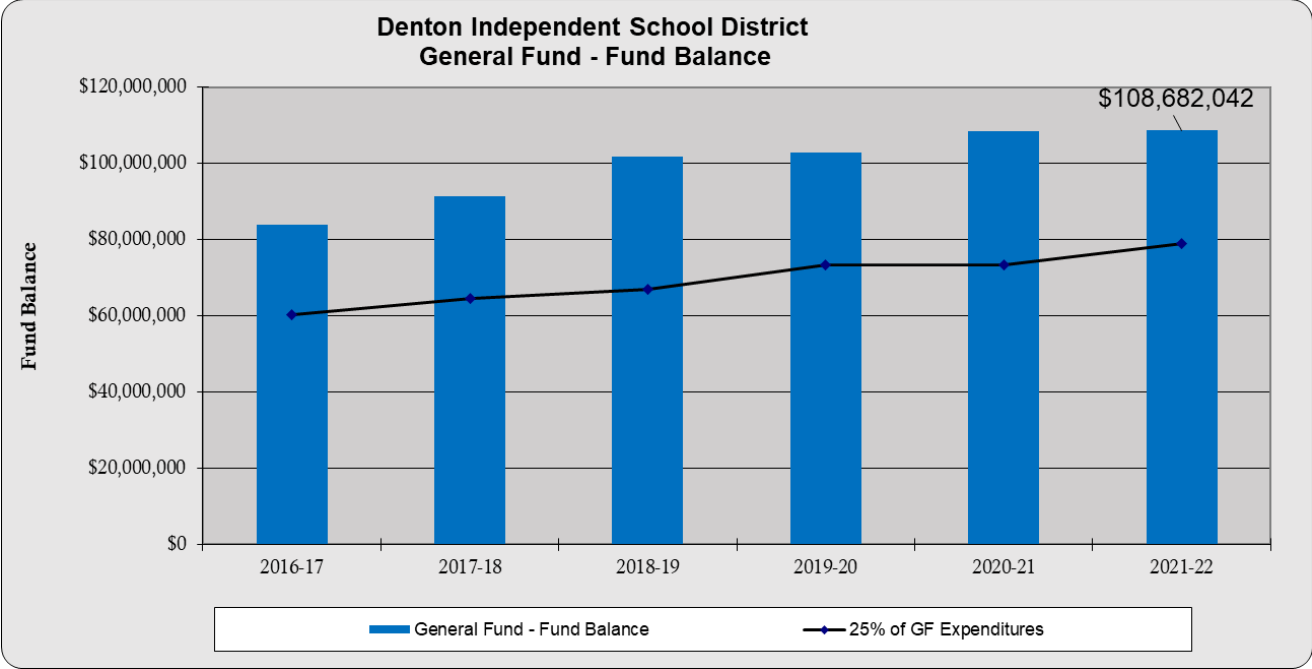
The General Fund fund balance has shown consistent growth in line with the Board goal of maintaining a total general operating fund balance of 25% of the District's total general operating fund expenditures (Board Policy CE-Local). Overall, the General Fund fund balance has consistently reflected an 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 average of 35% over the past six years is evidence of this type of management and adherence to stated policies. 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 would have required the district to use some General Fund fund balance in the 2021-22 fiscal year without the Elementary and Secondary School Emergency Relief (ESSER) funds becoming available. By creatively utilizing the ESSER funding for some allowable expenditures since the inception of the grant, we were able to maintain a healthy fund balance through the end of the 2021-22 fiscal year. This effect can be seen in the graph on page ES-15. Ultimately, the use of ESSER funds has assisted the District in positively affecting the overall operations and instruction. This has been important because the federal grant assistance provided by ESSER will expire in 2024. Having a plan for the remaining ESSER funds, as well as how that will affect the General Fund fund balance, will be critical. The District formed a District ESSER Committee in 2021 to help facilitate the planning.

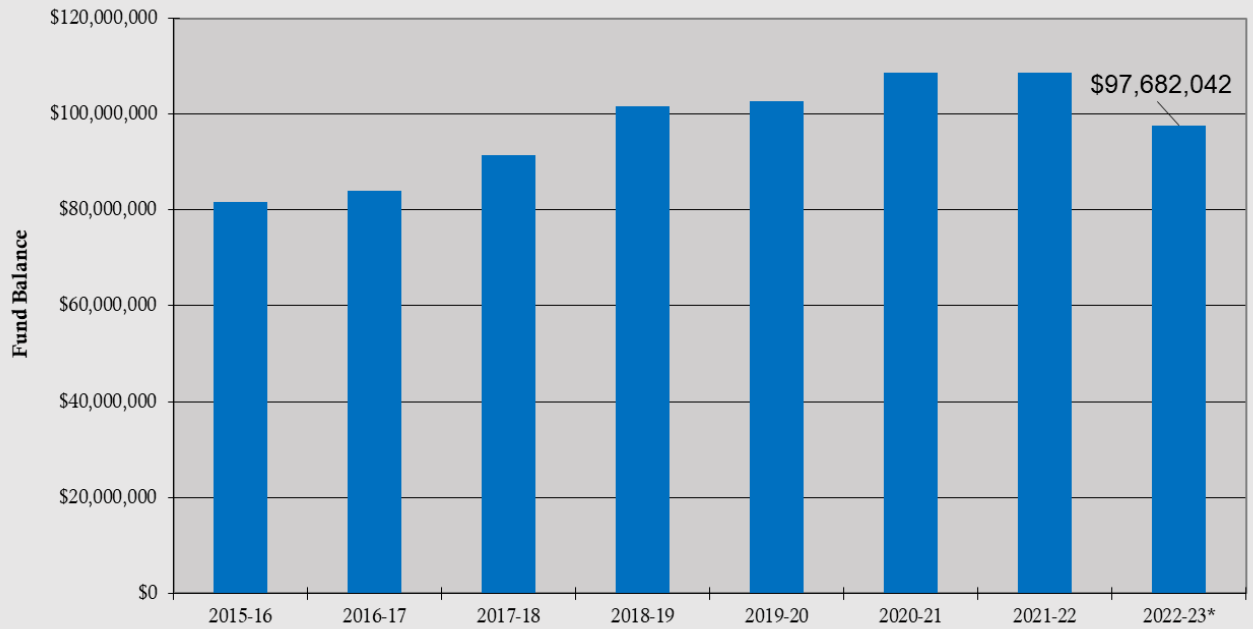
As a result of enrollment and attendance being lower than projected in 2022-23, in addition to a few one-time expenditures from assigned fund balance, we will see a slight decrease in fund balance. This can be seen on page ES-16. As state funding decreased, the District has worked diligently to maximize all other revenue sources in order to decrease fund balance by as little amount as possible.

While the 2023-24 budget proposal does represent a deficit budget, the district will monitor the budget throughout the year and focus on any potential savings. The healthy fund balance will assist in bridging the gap of the proposed deficit.

With the uncertainty of the funding of public schools, having a healthy fund balance in place is not only evident of prudent management, but will allow the District to pivot with any changes from upcoming legislative priorities and utilize a reasonable amount of fund balance to ensure teaching and learning continues while providing certainty for staff members.



### Denton Independent School District General Fund - Fund Balance



\* estimated fund balance

# Debt Service

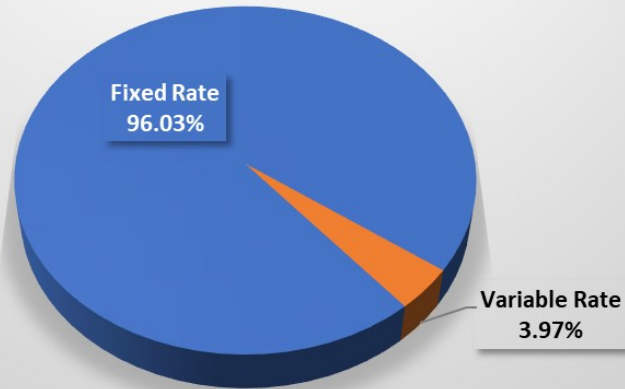
Denton Independent School District voters successfully passed a \$1.4B bond on May 6, 2023, with no increase in the tax rate. This bond package will fund capital expenditures to manage the growth of the District, long-term maintenance, and renovation needs of current District facilities. The first sale of these bonds is planned for July 11, 2023, with an anticipated funding date of August 1, 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 on the following page, the District's portfolio falls well within the guidelines established by the Board.

The graph on page ES-18 reflects the debt service payment plan for 2023-24. The plan generates \$157.3 million in revenue at the current interest and sinking tax rate of \$ .48. The \$157.3 million in revenue will be used to pay the current outstanding debt payments of \$93.6 million. The remaining \$63.6 million will be used to incorporate the new debt for the 2023 bonds and/or pay additional principal on callable bonds.

Currently, the District has callable options for series 2014-B outstanding bonds. The District will collaborate with our financial advisor to develop the most efficient plan for these callable options. The plan will be to utilize the remaining current year revenue, as discussed above, as well as a portion of the current debt service fund balance, as shown on page ES-18. The fund balance is utilized to pay off callable debt and to fund August bond payments. Since bonds require semi-annual payments in August and February and current year tax dollars are normally received between October and December, we must use fund balance to fund the August payment. The anticipated fund balance for year ending June 30, 2023 is \$95.6 million. The resulting fund balance will assist in funding the August payment, which is approximately \$78.3 million and leaves a remainder of \$17.3 million which we could consider utilizing for any obligation of callable bonds.

**Denton Independent School District  
Portfolio of Outstanding Bonds  
FY 2022-23**



**Denton ISD  
Debt Service Payment**

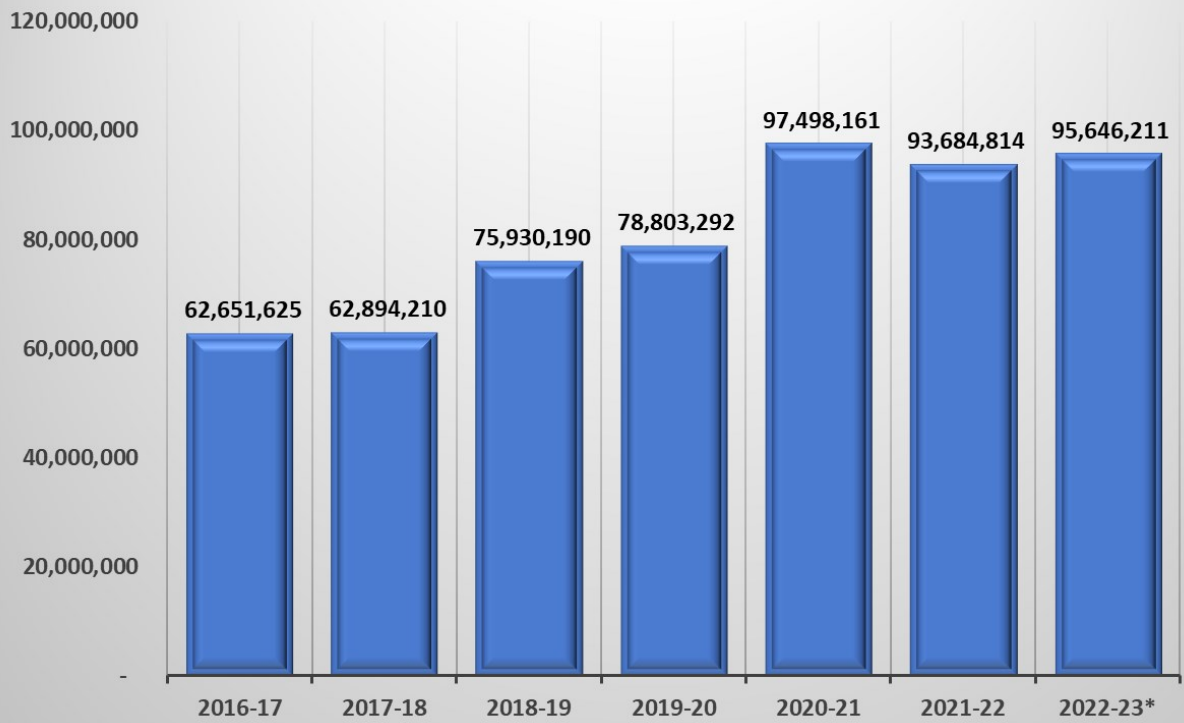
Debt Service Tax Rate \$ .48

**\$157,338,201**

Bond Payments

**\$93,648,201**

## Denton ISD Debt Service Fund Balance



\* estimate

Source: DISD Financial Audit by Year

## **PROPOSED BUDGET SUMMARY**

**DENTON INDEPENDENT SCHOOL DISTRICT**

**2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
Total General Operating Fund Revenues/Other Resources Budget	315,229,362.00	0.00	0.00	0.00
Total General Operating Fund Expenditures/Other Uses Budget	<b>(333,079,764.78)</b>	0.00	0.00	0.00
Budgeted Change in Fund Balance	<b><u>(17,850,402.78)</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
Total Debt Service Fund Revenue Budget	157,338,201.00	0.00	0.00	0.00
Total Debt Service Fund Expenditure Budget	<b>(157,338,201.00)</b>	0.00	0.00	0.00
Budgeted Change in Fund Balance	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
Total Child Nutrition Fund Revenue Budget	17,668,118.67	0.00	0.00	0.00
Total Child Nutrition Fund Expenditure Budget	<b>(17,668,118.67)</b>	0.00	0.00	0.00
Budgeted Change in Fund Balance	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>



**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1  
DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>LOCAL SOURCES</b>				
<b>Taxes</b>				
Current Taxes	249,601,740.00			
Delinquent Taxes	1,200,000.00			
Penalty & Interest, Other	757,750.00			
<b>Total Taxes</b>	<b>251,559,490.00</b>			
<b>Other Local Revenue</b>				
Tuition/Transfers	3,579,000.00			
Athletic Activity	415,000.00			
Gifts and Bequests				
Interest Earnings	3,000,000.00			
Other Local Sources	368,600.00			
<b>Total Other Local Revenue</b>	<b>7,362,600.00</b>			
<b>TOTAL LOCAL SOURCES</b>	<b>258,922,090.00</b>			
<b>STATE SOURCES</b>				
State Funds	49,957,272.00			
<b>FEDERAL SOURCES</b>				
AFROTC	250,000.00			
SHARS	4,000,000.00			
Impact Aid				
Federal Revenue from State				
Federal Projects-Indirect Costs	1,100,000.00			
<b>TOTAL FEDERAL SOURCES</b>	<b>5,350,000.00</b>			
<b>TOTAL REVENUE</b>	<b>314,229,362.00</b>			
<b>OTHER SOURCES</b>				
Transfer from W/C	1,000,000.00			
Transfer from Healthcare Trust				
<b>TOTAL OTHER SOURCES</b>	<b>1,000,000.00</b>			
<b>TOTAL ALL SOURCES</b>	<b>315,229,362.00</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 11-Instruction</b>				
6100 Payroll Costs	189,788,494.88			
6200 Professional and Contracted Services	4,828,106.52			
6300 Supplies and Materials	3,699,479.19			
6400 Other Operating Costs	323,083.76			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	45,000.00			
<b>Total Function 11</b>	<b>198,684,164.35</b>			
<b>Function 12-Instruction Resources and Media Services</b>				
6100 Payroll Costs	4,792,425.26			
6200 Professional and Contracted Services	181,062.69			
6300 Supplies and Materials	362,574.04			
6400 Other Operating Costs	2,500.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 12</b>	<b>5,338,561.99</b>			
<b>Function 13-Curriculum Development and Instructional Staff Development</b>				
6100 Payroll Costs	5,045,225.96			
6200 Professional and Contracted Services	669,075.40			
6300 Supplies and Materials	182,896.08			
6400 Other Operating Costs	294,139.86			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 13</b>	<b>6,191,337.30</b>			
<b>Function 21-Instructional Leadership</b>				
6100 Payroll Costs	4,053,036.33			
6200 Professional and Contracted Services	281,192.54			
6300 Supplies and Materials	149,444.10			
6400 Other Operating Costs	64,766.75			
6491 Statutorily Required Public Notices	60.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 21</b>	<b>4,548,499.72</b>			
<b>Function 23-School Leadership</b>				
6100 Payroll Costs	18,347,463.49			
6200 Professional and Contracted Services	244,790.36			
6300 Supplies and Materials	223,766.99			
6400 Other Operating Costs	78,110.78			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 23</b>	<b>18,894,131.62</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 31-Guidance</b>				
6100 Payroll Costs	11,770,625.84			
6200 Professional and Contracted Services	94,552.08			
6300 Supplies and Materials	232,023.28			
6400 Other Operating Costs	42,529.95			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 31</b>	<b>12,139,731.15</b>			
<b>Function 32-Social Work Services</b>				
6100 Payroll Costs	825,902.45			
6200 Professional and Contracted Services	1,375.45			
6300 Supplies and Materials	20,000.00			
6400 Other Operating Costs	400.25			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 32</b>	<b>847,678.15</b>			
<b>Function 33-Health Services</b>				
6100 Payroll Costs	3,244,574.45			
6200 Professional and Contracted Services	37,361.92			
6300 Supplies and Materials	82,404.63			
6400 Other Operating Costs	4,800.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 33</b>	<b>3,369,141.00</b>			
<b>Function 34-Student Transportation</b>				
6100 Payroll Costs	6,122,980.55			
6200 Professional and Contracted Services	139,845.53			
6300 Supplies and Materials	1,031,097.14			
6400 Other Operating Costs	321,511.38			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 34</b>	<b>7,615,434.60</b>			
<b>Function 35-Child Nutrition</b>				
6100 Payroll Costs	238,912.94			
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 35</b>	<b>238,912.94</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 36-Cocurricular/Extracurricular Activities</b>				
6100 Payroll Costs	5,554,913.28			
6200 Professional and Contracted Services	502,690.80			
6300 Supplies and Materials	843,925.00			
6400 Other Operating Costs	1,621,147.56			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	195,142.00			
<b>Total Function 36</b>	<b>8,717,818.64</b>			
<b>Function 41-General Administration</b>				
6100 Payroll Costs	9,181,506.58			
6200 Professional and Contracted Services	803,404.24			
6300 Supplies and Materials	629,327.53			
6400 Other Operating Costs	1,516,032.34			
6491 Statutorily Required Public Notices	1,500.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	70,000.00			
<b>Total Function 41</b>	<b>12,201,770.69</b>			
<b>Function 51-Plant Maintenance and Operations</b>				
6100 Payroll Costs	7,879,001.50			
6200 Professional and Contracted Services	26,555,373.47			
6300 Supplies and Materials	1,302,672.24			
6400 Other Operating Costs	3,446,304.20			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 51</b>	<b>39,183,351.41</b>			
<b>Function 52-Security and Monitoring Services</b>				
6100 Payroll Costs	362,984.78			
6200 Professional and Contracted Services	2,308,825.68			
6300 Supplies and Materials	4,025.00			
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 52</b>	<b>2,675,835.46</b>			
<b>Function 53-Data Processing Services</b>				
6100 Payroll Costs	3,962,591.29			
6200 Professional and Contracted Services	900,282.44			
6300 Supplies and Materials	81,917.56			
6400 Other Operating Costs	45,000.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 53</b>	<b>4,989,791.29</b>			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 61-Community Services</b>				
6100 Payroll Costs	3,430,979.63			
6200 Professional and Contracted Services	666,845.85			
6300 Supplies and Materials	143,708.25			
6400 Other Operating Costs	82,434.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 61</b>	4,323,967.73			
<b>Function 71-Debt Service</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 71</b>				
<b>Function 81-Facilities Acquisition and Construction</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 81</b>				
<b>Function 93-Payments to/from Fiscal Agent</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs	788,000.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 93</b>	788,000.00			
<b>Function 95-Payments to Juvenile Justice AEP</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services	25,650.00			
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 95</b>	25,650.00			

**DENTON INDEPENDENT SCHOOL DISTRICT  
GENERAL OPERATING FUNDS  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 99-Other Intergovernmental</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services	2,305,986.74			
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 99-Other Intergovernmental</b>	2,305,986.74			
<b>Other Expenses</b>				
8911 Operating Transfer Out				
8913 Extraordinary Items				
8949 Other Uses				
8989 Non Operating Expenses				
<b>Total Other Expenses</b>				
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	333,079,764.78			
<b>ALL FUNCTIONS</b>				
6100 Payroll Costs	274,601,619.21			
6200 Professional and Contracted Services	40,546,421.71			
6300 Supplies and Materials	8,989,261.03			
6400 Other Operating Costs	8,630,760.83			
6491 Statutorily Required Public Notices	1,560.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	310,142.00			
8900 Other Uses				
<b>Total</b>	333,079,764.78			

**DENTON INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

DISD Board Meeting Date: 06/13/2023

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>LOCAL SOURCES</b>				
<b>Taxes</b>				
Current Taxes	152,700,529.00			
Delinquent Taxes	400,000.00			
Penalty & Interest, Other	325,000.00			
<b>Total Taxes</b>	153,425,529.00			
<b>Other Local Revenue</b>				
Interest Earnings	2,000,000.00			
<b>TOTAL LOCAL SOURCES</b>	155,425,529.00			
<b>STATE SOURCES</b>	1,916,118.00			
<b>OTHER SOURCES</b>				
Sale of Bonds				
Other Resources		(3,446.00)		
		(3,446.00)		
<b>TOTAL ALL SOURCES</b>	157,338,201.00			

**DENTON INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

DISD Board Meeting Date: 06/13/2023

	06/13/23 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<b>Function 71-Debt Service</b>				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service	157,338,201.00			
6600 Capital Outlay-Land, Building & Equipment				
<b>Total Function 71</b>	157,338,201.00			
<b>Other Uses</b>				
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	157,338,201.00			



**DENTON INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>LOCAL SOURCES</b>				
Food Service Activity	5,645,865.00			
Other Local Sources				
Results from Enterprising Services				
<b>Total Local Sources</b>	5,645,865.00			
<b>STATE SOURCES</b>				
State Program Revenues	50,000.00			
<b>Total State Sources</b>	50,000.00			
<b>OTHER RESOURCES</b>				
National School Breakfast Program	2,752,400.00			
National School Lunch Program	8,918,000.00			
USDA Donated Commodities	1,157,853.67			
Interest Earnings	144,000.00			
Indirect Cost paid to General Fund	(1,000,000.00)			
<b>Total Other Resources</b>	11,972,253.67			
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	17,668,118.67			

**DENTON INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION  
2023-2024 PROPOSED BUDGET  
AMENDMENT #1**

**DISD Board Meeting Date: 06/13/2023**

	<b>06/13/23 PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>AMENDED BUDGET</b>
<b>Function 35 - Food Services</b>				
6100 Payroll Costs	8,292,195.00			
6200 Professional and Contracted Services	100,000.00			
6300 Supplies and Materials	9,075,923.67			
6400 Other Operating Costs	100,000.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	100,000.00			
<b>Total Function 35</b>	<b>17,668,118.67</b>			
<b>TOTAL ALL FUNCTIONS &amp; OTHER USES</b>	<b>17,668,118.67</b>			

## **GENERAL FUND**

**SUMMARY OF PROPOSED REVENUE AND EXPENDITURES**

DESCRIPTION	2022-2023	2023-2024	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Fund Revenue	\$315,397,121	\$315,229,362	(\$167,759)	-0.05%
General Fund Expenditures	(\$322,944,673)	(\$333,079,765)	(\$10,135,092)	3.14%
<b>Net General Fund</b>	<b>(\$7,547,552)</b>	<b>(\$17,850,403)</b>	<b>(\$10,302,851)</b>	136.51%
Debt Service Fund Revenue	\$128,922,324	\$157,341,647	\$28,419,323	22.04%
Debt Service Fund Expenditures	(\$128,921,044)	(\$157,338,201)	(\$28,417,157)	22.04%
<b>Net Debt Service</b>	<b>\$1,280</b>	<b>\$3,446</b>	<b>\$2,166</b>	169.22%
Child Nutrition Revenue	\$16,000,000	\$17,668,119	\$1,668,119	10.43%
Child Nutrition Expenditures	(\$16,000,000)	(\$17,668,119)	(\$1,668,119)	10.43%
<b>Net Child Nutrition</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**COMPARISON OF 2023-2024 PROPOSED REVENUE BUDGET  
TO  
2022-2023 ADOPTED REVENUE BUDGET  
GENERAL FUND**

DESCRIPTION	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes Tax Rate	226,392,853 0.8646	249,601,740 0.7846	79.18%	23,208,887	10.25%
Delinquent Taxes, Penalty & Interest	1,957,750	1,957,750	0.62%		
Other Local Revenue	4,412,600	7,362,600	2.34%	2,950,000	66.85%
State Funds	66,783,918	40,457,272	12.83%	(26,326,646)	-39.42%
State Funds - TRS On-Behalf	9,500,000	9,500,000	3.01%		
Federal Funds	5,350,000	5,350,000	1.70%		
Transfer from W/C	1,000,000	1,000,000	0.32%		
<b>Total General Fund Revenue</b>	<b>315,397,121</b>	<b>315,229,362</b>	<b>100.00%</b>	<b>(167,759)</b>	<b>-0.05%</b>
Assigned Fund Balance					
<b>Total General Fund Resources</b>	<b>\$315,397,121</b>	<b>\$315,229,362</b>	<b>100.00%</b>	<b>(\$167,759)</b>	<b>-0.05%</b>

**COMPARISON OF 2023-2024 PROPOSED EXPENDITURE BUDGET  
TO  
2022-2023 ADOPTED EXPENDITURE BUDGET  
GENERAL FUND**

DESCRIPTION	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	264,117,480	274,601,619	82.45%	10,484,139	3.97%
Contracted Services	39,661,984	40,546,422	12.17%	884,438	2.23%
Supplies	11,271,821	8,989,261	2.70%	(2,282,560)	-20.25%
Travel and Other	7,494,059	8,632,321	2.59%	1,138,262	15.19%
Debt Service					
Capital Outlay	399,329	310,142	0.09%	(89,187)	-22.33%
<b>Total General Fund Budget</b>	<b>\$322,944,673</b>	<b>\$333,079,765</b>	<b>100.00%</b>	<b>\$10,135,092</b>	<b>3.14%</b>

**DEBT SERVICE FUND**

COMPARISON OF 2023-2024 PROPOSED REVENUE BUDGET  
TO  
2022-2023 ADOPTED REVENUE BUDGET  
DEBT SERVICE FUND

DESCRIPTION	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	125,686,525	152,700,529	97.05%	27,014,004	21.49%
Tax Rate per \$100	0.4800	0.480			
Delinquent Taxes	400,000	400,000	0.25%		
Penalty & Interest	325,000	325,000	0.21%		
Interest Earnings	7,000	2,000,000	1.27%	1,993,000	28471.43%
Hold Harmless for Homestead Exemption	2,503,799	1,916,118	1.22%	(587,681)	-23.47%
<b>Total Debt Service Revenue</b>	<b>128,922,324</b>	<b>157,341,647</b>	<b>100.00%</b>	<b>28,419,323</b>	<b>22.04%</b>
Fund Balance	(1,280)	(3,446)		(2,166)	
<b>Total Debt Service Resources</b>	<b>\$128,921,044</b>	<b>\$157,338,201</b>	<b>100.00%</b>	<b>\$28,417,157</b>	<b>22.04%</b>



**COMPARISON OF 2023-2024 PROPOSED EXPENDITURE BUDGET  
TO  
2022-2023 ADOPTED EXPENDITURE BUDGET  
DEBT SERVICE FUND**

DESCRIPTION	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries				
Contracted Services				
Supplies				
Travel and Other				
Debt Service	128,921,044	157,338,201	28,417,157	22.04%
Capital Outlay				
Fund Balance				
<b>Total Debt Service Fund</b>	<b>\$128,921,044</b>	<b>\$157,338,201</b>	<b>\$28,417,157</b>	<b>22.04%</b>

**DENTON ISD**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
**2023-2024**

DEBT SERVICE	(Feb 24 & Aug 24)		(Feb 24 & Aug 24)		Sub-Total	FEES	TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST			
U/L Tax School Building Bonds, Series 2014-A	1,855,000.00	170,950.00	2,025,950.00	1,750.00	2,027,700.00		
Variable Rate U/L Tax School Building Bonds, Series 2014-B		982,400.00	982,400.00	1,750.00	984,150.00		
U/L Tax Refunding Bonds, Series 2015	7,445,000.00	763,750.00	8,208,750.00	1,750.00	8,210,500.00		
U/L Tax School Building Bonds, Series 2015-A	1,900,000.00	279,850.00	2,179,850.00	1,750.00	2,181,600.00		
U/L Tax Refunding Bonds, Series 2016	159,176.70	16,899,823.30	17,059,000.00	1,750.00	17,060,750.00		
U/L Tax School Building Bonds, Series 2018	6,160,000.00	17,827,850.00	23,987,850.00	1,750.00	23,989,600.00		
U/L Tax School Building Bonds, Series 2020	9,285,000.00	7,359,612.50	16,644,612.50	1,750.00	16,646,362.50		
U/L Tax Refunding Bonds, Taxable Series 2020-A	35,000.00	13,605,172.56	13,640,172.56	1,750.00	13,641,922.56		
U/L Tax Refunding Bonds, Taxable Series 2021		3,681,065.76	3,681,065.76	1,750.00	3,682,815.76		
U/L Tax Refunding Bonds, Taxable Series 2022-A	2,020,000.00	1,450,600.00	3,470,600.00	1,750.00	3,472,350.00		
U/L Tax Refunding Bonds, Taxable Series 2022-B	735,000.00	1,013,700.00	1,748,700.00	1,750.00	1,750,450.00		
	<u>29,594,176.70</u>	<u>64,034,774.12</u>	<u>93,628,950.82</u>	<u>19,250.00</u>	<u>93,648,200.82</u>		

Additional Principal / Interest Payment

**Total Revenue Required for Debt Service Payments**

63,690,000.00  
**157,338,200.82**

**Summary of Projected Revenue**

Estimated Tax Collections

**Other Revenue:**

Hold Harmless for Homestead Exemption  
Other Revenue - Delinquent Taxes  
Other Revenue - Penalty & Interest  
Interest Income  
Fund Balance

152,700,529.20  
  
1,916,118.00  
400,000.00  
325,000.00  
2,000,000.00  
(3,446.38)  
4,637,671.62

**Total Estimated Tax Collections**

**157,338,200.82**

**Increase (Decrease) in Fund Balance**

-

(0.00)

# **CHILD NUTRITION FUND**

**COMPARISON OF 2023-2024 PROPOSED REVENUE BUDGET  
TO  
2022-2023 ADOPTED REVENUE BUDGET  
CHILD NUTRITION**

DESCRIPTION	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	5,248,206	5,645,865	31.95%	397,659	7.58%
State Funds		50,000	0.28%	50,000	
National Breakfast Program	3,106,246	2,752,400	15.58%	(353,846)	-11.39%
National Lunch Program	7,515,548	8,918,000	50.48%	1,402,452	18.66%
USDA Commodities	1,094,000	1,157,854	6.55%	63,854	5.84%
Other Resources - Indirect Cos	(1,000,000)	(1,000,000)	-5.66%	0	0.00%
Interest Earnings	36,000	144,000	0.82%	108,000	300.00%
<b>Total Child Nutrition</b>	<b>\$16,000,000</b>	<b>\$17,668,119</b>	<b>100.00%</b>	<b>\$1,668,119</b>	<b>10.43%</b>

COMPARISON OF 2023-2024 PROPOSED EXPENDITURE BUDGET  
TO  
2022-2023 ADOPTED EXPENDITURE BUDGET  
CHILD NUTRITION

DESCRIPTION	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	6,600,000	8,292,195	46.92%	1,692,195	25.64%
Contracted Services	200,000	100,000	0.57%	(100,000)	-50.00%
Supplies	7,752,000	7,918,070	44.82%	166,070	2.14%
Supplies - USDA Commodities	1,094,000	1,157,854	6.55%	63,854	5.84%
Travel and Other	354,000	100,000	0.57%	(254,000)	-71.75%
Capital Outlay		100,000	0.57%	100,000	
<b>Total Budget</b>	<b>\$16,000,000</b>	<b>\$17,668,119</b>	<b>100.00%</b>	<b>\$1,668,119</b>	<b>10.43%</b>

## **PROPERTY VALUES**

**CALCULATION OF PROPERTY TAX REVENUE**

	<b>GENERAL</b>	<b>DEBT SERVICE</b>	<b>TOTAL</b>
Estimated Net Roll	29,327,126,449	29,327,126,449	
Net Roll at Collection Rate - 99.00%	29,033,855,185	29,033,855,185	
Tax Rate per \$100 Valuation	0.7846	0.4800	1.2646
Tax Rate for Freeze Allocation	0.7846	0.4800	1.2646
Tax Revenue before Freeze		139,362,505	139,362,505
Tax Revenue before Freeze - Compressed Rate of \$0.7246	210,379,315		210,379,315
Tax Revenue before Freeze - Above Compressed Rate of \$0.7246	17,420,313		17,420,313
Freeze Values		13,338,024	13,338,024
Freeze Values - Compressed Rate of \$0.7246	20,134,859		20,134,859
Freeze Values - Above Compressed Rate of \$0.7246	1,667,253		1,667,253
<b>Total Property Tax Revenue</b>	<b>\$249,601,740</b>	<b>\$152,700,529</b>	<b>\$402,302,269</b>

<b>Gross</b>	35,495,087.42	<b>Collection Rate</b>	99.00%	<b>Net</b>	35,140,136.55
Estimated Frozen Tax Levy					

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

# 2023 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 74,649

Not Under ARB Review Totals

5/27/2023

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Land		Value			
Homesite:		4,906,746,562			
Non Homesite:		2,570,030,155			
Ag Market:		786,767,567			
Timber Market:		0	<b>Total Land</b>	(+)	
				8,263,544,284	
Improvement		Value			
Homesite:		15,754,265,746			
Non Homesite:		2,102,096,154	<b>Total Improvements</b>	(+)	
				17,856,361,900	
Non Real		Count	Value		
Personal Property:	5,391		1,910,893,271		
Mineral Property:	6,377		164,879,802		
Autos:	0		0	<b>Total Non Real</b>	(+)
					2,075,773,073
			<b>Market Value</b>	=	28,195,679,257
Ag	Non Exempt	Exempt			
Total Productivity Market:	784,454,470	2,313,097			
Ag Use:	1,397,501	9,682	<b>Productivity Loss</b>	(-)	783,056,969
Timber Use:	0	0	<b>Appraised Value</b>	=	27,412,622,288
Productivity Loss:	783,056,969	2,303,415	<b>Homestead Cap</b>	(-)	2,453,641,816
			<b>Assessed Value</b>	=	24,958,980,472
			<b>Total Exemptions Amount</b>	(-)	4,548,836,462
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	20,410,144,010

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	100,102,587	79,589,384	782,442.09	792,242.30	333			
DPS	3,345,895	2,920,895	29,305.26	29,567.43	10			
OV65	3,982,555,740	3,323,279,479	29,907,008.02	30,184,809.90	11,219			
<b>Total</b>	<b>4,086,004,222</b>	<b>3,405,789,758</b>	<b>30,718,755.37</b>	<b>31,006,619.63</b>	<b>11,562</b>	<b>Freeze Taxable</b>	(-)	
<b>Tax Rate</b>	<b>1.3446000</b>							3,405,789,758
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	40,950,941	36,602,549	28,198,303	8,404,246	89			
<b>Total</b>	<b>40,950,941</b>	<b>36,602,549</b>	<b>28,198,303</b>	<b>8,404,246</b>	<b>89</b>	<b>Transfer Adjustment</b>	(-)	
							8,404,246	
						<b>Freeze Adjusted Taxable</b>	=	
							16,995,950,006	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 259,246,299.15 = 16,995,950,006 \* (1.3446000 / 100) + 30,718,755.37

Certified Estimate of Market Value: 28,195,679,257  
 Certified Estimate of Taxable Value: 20,410,144,010

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



**2023 PRELIMINARY TOTALS****Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CHODO	2	31,020,172	0	31,020,172
DP	352	0	3,232,867	3,232,867
DPS	10	0	20,000	20,000
DV1	248	0	2,265,000	2,265,000
DV1S	19	0	75,000	75,000
DV2	171	0	1,579,500	1,579,500
DV2S	10	0	75,000	75,000
DV3	256	0	2,661,170	2,661,170
DV3S	3	0	20,000	20,000
DV4	1,084	0	5,074,470	5,074,470
DV4S	109	0	683,945	683,945
DVHS	837	0	322,696,806	322,696,806
DVHSS	68	0	21,719,931	21,719,931
EX	103	0	33,803,906	33,803,906
EX-XG	13	0	1,327,544	1,327,544
EX-XI	8	0	1,872,126	1,872,126
EX-XJ	17	0	30,027,421	30,027,421
EX-XL	5	0	1,175,630	1,175,630
EX-XR	30	0	49,361,585	49,361,585
EX-XU	42	0	32,956,892	32,956,892
EX-XV	4,113	0	2,246,022,637	2,246,022,637
EX-XV (Prorated)	24	0	7,973,868	7,973,868
EX366	2,085	0	677,983	677,983
FR	27	295,723,695	0	295,723,695
FRSS	4	0	1,208,965	1,208,965
HS	33,060	0	1,296,340,386	1,296,340,386
HT	4	0	0	0
MASSS	5	0	1,768,353	1,768,353
OV65	11,801	0	113,337,878	113,337,878
OV65S	655	0	6,371,902	6,371,902
PC	30	37,575,856	0	37,575,856
PPV	14	185,974	0	185,974
<b>Totals</b>		<b>364,505,697</b>	<b>4,184,330,765</b>	<b>4,548,836,462</b>

## 2023 PRELIMINARY TOTALS

S05 - DENTON ISD  
Under ARB Review Totals

Property Count: 23,634

5/27/2023

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Land		Value			
Homesite:		1,844,386,893			
Non Homesite:		2,486,255,071			
Ag Market:		435,426,007			
Timber Market:		0	<b>Total Land</b>	(+)	
				4,766,067,971	
Improvement		Value			
Homesite:		5,925,995,806			
Non Homesite:		7,656,859,976	<b>Total Improvements</b>	(+)	
				13,582,855,782	
Non Real		Count	Value		
Personal Property:	206		233,082,480		
Mineral Property:	68		2,943,113		
Autos:	0		0	<b>Total Non Real</b>	(+)
					236,025,593
			<b>Market Value</b>	=	18,584,949,346
Ag	Non Exempt	Exempt			
Total Productivity Market:	435,426,007	0			
Ag Use:	586,895	0	<b>Productivity Loss</b>	(-)	434,839,112
Timber Use:	0	0	<b>Appraised Value</b>	=	18,150,110,234
Productivity Loss:	434,839,112	0	<b>Homestead Cap</b>	(-)	723,562,814
			<b>Assessed Value</b>	=	17,426,547,420
			<b>Total Exemptions Amount</b>	(-)	710,772,950
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	16,715,774,470

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	22,464,500	19,166,859	198,143.98	198,841.00	60			
DPS	136,182	96,182	769.63	769.63	1			
OV65	582,833,369	512,565,250	4,973,614.72	5,073,839.13	1,385			
<b>Total</b>	<b>605,434,051</b>	<b>531,828,291</b>	<b>5,172,528.33</b>	<b>5,273,449.76</b>	<b>1,446</b>	<b>Freeze Taxable</b>	(-)	
<b>Tax Rate</b>	<b>1.3446000</b>							<b>531,828,291</b>
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	18,138,312	16,433,216	13,878,547	2,554,669	34			
<b>Total</b>	<b>18,138,312</b>	<b>16,433,216</b>	<b>13,878,547</b>	<b>2,554,669</b>	<b>34</b>	<b>Transfer Adjustment</b>	(-)	
						<b>Freeze Adjusted Taxable</b>	=	
							<b>16,181,391,510</b>	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 222,747,518.57 = 16,181,391,510 \* (1.3446000 / 100) + 5,172,528.33

Certified Estimate of Market Value:	13,262,867,794
Certified Estimate of Taxable Value:	12,120,199,564
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2023 PRELIMINARY TOTALS**

Property Count: 23,634

S05 - DENTON ISD  
Under ARB Review Totals

5/27/2023

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	199,157	0	199,157
DP	70	0	679,843	679,843
DPS	1	0	0	0
DV1	46	0	358,000	358,000
DV1S	3	0	15,000	15,000
DV2	46	0	381,000	381,000
DV2S	1	0	7,500	7,500
DV3	61	0	636,000	636,000
DV3S	1	0	10,000	10,000
DV4	99	0	984,000	984,000
DV4S	5	0	60,000	60,000
DVHS	21	0	7,475,972	7,475,972
DVHSS	2	0	637,216	637,216
EX-XU	2	0	2,648,478	2,648,478
EX-XV	156	0	292,428,104	292,428,104
EX-XV (Prorated)	1	0	155,814	155,814
EX366	11	0	4,914	4,914
FR	4	27,655,098	0	27,655,098
HS	7,756	0	307,322,568	307,322,568
HT	1	0	0	0
LIH	9	0	49,527,283	49,527,283
OV65	1,647	0	16,062,335	16,062,335
OV65S	58	0	580,000	580,000
PC	5	2,944,668	0	2,944,668
<b>Totals</b>		<b>30,798,923</b>	<b>679,974,027</b>	<b>710,772,950</b>

# 2023 PRELIMINARY TOTALS

S05 - DENTON ISD  
Grand Totals

Property Count: 98,283

5/27/2023

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Land		Value			
Homesite:		6,751,133,455			
Non Homesite:		5,056,285,226			
Ag Market:		1,222,193,574			
Timber Market:		0	<b>Total Land</b>	(+)	
				13,029,612,255	
Improvement		Value			
Homesite:		21,680,261,552			
Non Homesite:		9,758,956,130	<b>Total Improvements</b>	(+)	
				31,439,217,682	
Non Real		Count	Value		
Personal Property:	5,597		2,143,975,751		
Mineral Property:	6,445		167,822,915		
Autos:	0		0	<b>Total Non Real</b>	(+)
					2,311,798,666
			<b>Market Value</b>	=	46,780,628,603
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,219,880,477		2,313,097		
Ag Use:	1,984,396		9,682	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	1,217,896,081		2,303,415		45,562,732,522
				<b>Homestead Cap</b>	(-)
					3,177,204,630
				<b>Assessed Value</b>	=
					42,385,527,892
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	5,259,609,412
				<b>Net Taxable</b>	=
					37,125,918,480

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	122,567,087	98,756,243	980,586.07	991,083.30	393			
DPS	3,482,077	3,017,077	30,074.89	30,337.06	11			
OV65	4,565,389,109	3,835,844,729	34,880,622.74	35,258,649.03	12,604			
<b>Total</b>	<b>4,691,438,273</b>	<b>3,937,618,049</b>	<b>35,891,283.70</b>	<b>36,280,069.39</b>	<b>13,008</b>	<b>Freeze Taxable</b>	(-)	
<b>Tax Rate</b>	<b>1.3446000</b>							<b>3,937,618,049</b>
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	59,089,253	53,035,765	42,076,850	10,958,915	123			
<b>Total</b>	<b>59,089,253</b>	<b>53,035,765</b>	<b>42,076,850</b>	<b>10,958,915</b>	<b>123</b>	<b>Transfer Adjustment</b>	(-)	
							<b>10,958,915</b>	
						<b>Freeze Adjusted Taxable</b>	=	
							<b>33,177,341,516</b>	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 481,993,817.72 = 33,177,341,516 \* (1.3446000 / 100) + 35,891,283.70

Certified Estimate of Market Value: 41,458,547,051  
 Certified Estimate of Taxable Value: 32,530,343,574

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

**2023 PRELIMINARY TOTALS**S05 - DENTON ISD  
Grand Totals

Property Count: 98,283

5/27/2023

8:42:49AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	199,157	0	199,157
CHODO	2	31,020,172	0	31,020,172
DP	422	0	3,912,710	3,912,710
DPS	11	0	20,000	20,000
DV1	294	0	2,623,000	2,623,000
DV1S	22	0	90,000	90,000
DV2	217	0	1,960,500	1,960,500
DV2S	11	0	82,500	82,500
DV3	317	0	3,297,170	3,297,170
DV3S	4	0	30,000	30,000
DV4	1,183	0	6,058,470	6,058,470
DV4S	114	0	743,945	743,945
DVHS	858	0	330,172,778	330,172,778
DVHSS	70	0	22,357,147	22,357,147
EX	103	0	33,803,906	33,803,906
EX-XG	13	0	1,327,544	1,327,544
EX-XI	8	0	1,872,126	1,872,126
EX-XJ	17	0	30,027,421	30,027,421
EX-XL	5	0	1,175,630	1,175,630
EX-XR	30	0	49,361,585	49,361,585
EX-XU	44	0	35,605,370	35,605,370
EX-XV	4,269	0	2,538,450,741	2,538,450,741
EX-XV (Prorated)	25	0	8,129,682	8,129,682
EX366	2,096	0	682,897	682,897
FR	31	323,378,793	0	323,378,793
FRSS	4	0	1,208,965	1,208,965
HS	40,816	0	1,603,662,954	1,603,662,954
HT	5	0	0	0
LIH	9	0	49,527,283	49,527,283
MASSS	5	0	1,768,353	1,768,353
OV65	13,448	0	129,400,213	129,400,213
OV65S	713	0	6,951,902	6,951,902
PC	35	40,520,524	0	40,520,524
PPV	14	185,974	0	185,974
<b>Totals</b>		<b>395,304,620</b>	<b>4,864,304,792</b>	<b>5,259,609,412</b>

**2023 PRELIMINARY TOTALS**

S05 - DENTON ISD

Property Count: 74,649

Not Under ARB Review Totals

5/27/2023

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		498		\$0	\$0	\$0
A	SINGLE FAMILY RESIDENCE	47,359	12,939.9628	\$960,046,000	\$20,232,336,606	\$16,086,605,232
B	MULTIFAMILY RESIDENCE	553	109.8761	\$1,097,892	\$410,267,833	\$401,773,266
C1	VACANT LOTS AND LAND TRACTS	4,379	2,416.5775	\$0	\$540,536,055	\$540,536,341
D1	QUALIFIED AG LAND	1,376	21,096.4996	\$0	\$784,454,470	\$1,390,073
D2	NON-QUALIFIED LAND	394		\$136,147	\$10,648,630	\$10,570,402
E	FARM OR RANCH IMPROVEMENT	1,103	9,333.5272	\$5,487,827	\$569,505,335	\$496,634,711
F1	COMMERCIAL REAL PROPERTY	899	1,296.4519	\$38,748,900	\$1,062,579,385	\$1,062,413,914
F2	INDUSTRIAL REAL PROPERTY	9	26.1676	\$0	\$11,741,573	\$11,741,573
G1	OIL AND GAS	4,866		\$0	\$159,367,960	\$159,367,960
J1	WATER SYSTEMS	3		\$0	\$599,880	\$599,880
J2	GAS DISTRIBUTION SYSTEM	22	3.8874	\$0	\$73,518,246	\$73,518,246
J3	ELECTRIC COMPANY (INCLUDING C	18		\$0	\$73,929,220	\$73,929,220
J4	TELEPHONE COMPANY (INCLUDI	74	4.6410	\$0	\$35,661,674	\$35,661,674
J5	RAILROAD	9	25.1900	\$0	\$13,059,460	\$13,059,460
J6	PIPELAND COMPANY	143		\$0	\$67,506,571	\$67,411,061
J7	CABLE TELEVISION COMPANY	28	0.6336	\$0	\$17,678,091	\$17,678,091
J8	OTHER TYPE OF UTILITY	1	8.8400	\$0	\$434,303	\$434,303
L1	COMMERCIAL PERSONAL PROPE	4,040		\$28,756,654	\$974,297,246	\$897,935,046
L2	INDUSTRIAL PERSONAL PROPERT	97		\$3,856,301	\$512,918,185	\$256,061,344
M1	TANGIBLE OTHER PERSONAL, MOB	3,098		\$1,948,480	\$34,543,942	\$29,167,393
O	RESIDENTIAL INVENTORY	791	133.2011	\$47,321,686	\$87,222,575	\$87,188,541
S	SPECIAL INVENTORY TAX	77		\$0	\$86,404,803	\$86,404,803
X	TOTALLY EXEMPT PROPERTY	6,449	14,592.1512	\$74,874,139	\$2,436,467,214	\$61,476
	<b>Totals</b>		<b>61,987.6070</b>	<b>\$1,162,274,026</b>	<b>\$28,195,679,257</b>	<b>\$20,410,144,010</b>

**2023 PRELIMINARY TOTALS**

Property Count: 23,634

S05 - DENTON ISD  
Under ARB Review Totals

5/27/2023

8:42:49AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		343		\$0	\$0	\$0
A	SINGLE FAMILY RESIDENCE	17,471	5,062.3356	\$504,248,172	\$7,628,039,586	\$6,609,877,493
B	MULTIFAMILY RESIDENCE	1,076	326.5874	\$334,352,392	\$4,288,568,379	\$4,286,950,985
C1	VACANT LOTS AND LAND TRACTS	2,609	2,163.0858	\$0	\$598,092,502	\$598,082,502
D1	QUALIFIED AG LAND	439	8,757.8740	\$0	\$435,426,007	\$586,070
D2	NON-QUALIFIED LAND	151		\$0	\$10,133,561	\$10,122,030
E	FARM OR RANCH IMPROVEMENT	554	6,631.4438	\$3,795,575	\$466,435,589	\$427,465,184
F1	COMMERCIAL REAL PROPERTY	1,346	2,737.2173	\$306,648,822	\$4,362,599,442	\$4,361,818,402
F2	INDUSTRIAL REAL PROPERTY	31	738.4366	\$296,265	\$204,846,529	\$204,846,529
G1	OIL AND GAS	67		\$0	\$2,942,773	\$2,942,773
J3	ELECTRIC COMPANY (INCLUDING C	20	33.7270	\$0	\$9,245,949	\$9,245,949
J4	TELEPHONE COMPANY (INCLUDI	7	5.1275	\$0	\$3,593,076	\$3,593,076
J7	CABLE TELEVISION COMPANY	2		\$0	\$1,890,510	\$1,890,510
L1	COMMERCIAL PERSONAL PROPE	172		\$662,503	\$85,596,411	\$85,573,772
L2	INDUSTRIAL PERSONAL PROPERT	6		\$1,326,567	\$132,221,172	\$102,425,085
M1	TANGIBLE OTHER PERSONAL, MOB	10		\$64,824	\$208,513	\$208,513
O	RESIDENTIAL INVENTORY	16	1.9600	\$1,419,840	\$2,691,654	\$2,691,654
S	SPECIAL INVENTORY TAX	2		\$0	\$7,453,943	\$7,453,943
X	TOTALLY EXEMPT PROPERTY	179	366.3494	\$13,665,501	\$344,963,750	\$0
	<b>Totals</b>		26,824.1444	\$1,166,480,461	\$18,584,949,346	\$16,715,774,470

**2023 PRELIMINARY TOTALS**

S05 - DENTON ISD

Property Count: 98,283

Grand Totals

5/27/2023

8:42:49AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		841		\$0	\$0	\$0
A	SINGLE FAMILY RESIDENCE	64,830	18,002.2984	\$1,464,294,172	\$27,860,376,192	\$22,696,482,725
B	MULTIFAMILY RESIDENCE	1,629	436.4635	\$335,450,284	\$4,698,836,212	\$4,688,724,251
C1	VACANT LOTS AND LAND TRACTS	6,988	4,579.6633	\$0	\$1,138,628,557	\$1,138,618,843
D1	QUALIFIED AG LAND	1,815	29,854.3736	\$0	\$1,219,880,477	\$1,976,143
D2	NON-QUALIFIED LAND	545		\$136,147	\$20,782,191	\$20,692,432
E	FARM OR RANCH IMPROVEMENT	1,657	15,964.9710	\$9,283,402	\$1,035,940,924	\$924,099,895
F1	COMMERCIAL REAL PROPERTY	2,245	4,033.6692	\$345,397,722	\$5,425,178,827	\$5,424,232,316
F2	INDUSTRIAL REAL PROPERTY	40	764.6042	\$296,265	\$216,588,102	\$216,588,102
G1	OIL AND GAS	4,933		\$0	\$162,310,733	\$162,310,733
J1	WATER SYSTEMS	3		\$0	\$599,880	\$599,880
J2	GAS DISTRIBUTION SYSTEM	22	3.8874	\$0	\$73,518,246	\$73,518,246
J3	ELECTRIC COMPANY (INCLUDING C	38	33.7270	\$0	\$83,175,169	\$83,175,169
J4	TELEPHONE COMPANY (INCLUDI	81	9.7685	\$0	\$39,254,750	\$39,254,750
J5	RAILROAD	9	25.1900	\$0	\$13,059,460	\$13,059,460
J6	PIPELAND COMPANY	143		\$0	\$67,506,571	\$67,411,061
J7	CABLE TELEVISION COMPANY	30	0.6336	\$0	\$19,568,601	\$19,568,601
J8	OTHER TYPE OF UTILITY	1	8.8400	\$0	\$434,303	\$434,303
L1	COMMERCIAL PERSONAL PROPE	4,212		\$29,419,157	\$1,059,893,657	\$983,508,818
L2	INDUSTRIAL PERSONAL PROPERT	103		\$5,182,868	\$645,139,357	\$358,486,429
M1	TANGIBLE OTHER PERSONAL, MOB	3,108		\$2,013,304	\$34,752,455	\$29,375,906
O	RESIDENTIAL INVENTORY	807	135.1611	\$48,741,526	\$89,914,229	\$89,880,195
S	SPECIAL INVENTORY TAX	79		\$0	\$93,858,746	\$93,858,746
X	TOTALLY EXEMPT PROPERTY	6,628	14,958.5006	\$88,539,640	\$2,781,430,964	\$61,476
	<b>Totals</b>		<b>88,811.7514</b>	<b>\$2,328,754,487</b>	<b>\$46,780,628,603</b>	<b>\$37,125,918,480</b>



**2023 PRELIMINARY TOTALS**

S05 - DENTON ISD

Property Count: 74,649

Not Under ARB Review Totals

5/27/2023

8:42:49AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A01	BUILDER HOME PLANS - REFERENC	4	0.5796	\$0	\$458,071	\$458,071
A024	BUILDER HOME PLANS - REFERENC	1	0.1260	\$0	\$76,840	\$76,840
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	45,135	11,976.7951	\$936,209,001	\$19,214,248,726	\$15,275,723,982
A2	REAL, RESIDENTIAL, MOBILE HOME	358	184.2776	\$335,111	\$40,307,717	\$27,988,436
A3	WATERFRONT	191	106.2006	\$4,408,740	\$121,505,194	\$94,655,164
A4	CONDOS	165	407.3462	\$0	\$27,000,550	\$26,220,612
A5	TOWNHOMES	471	24.4338	\$12,711,098	\$115,788,474	\$104,708,289
A6	REAL, RESIDENTIAL GOLF COURSE	1,086	240.2039	\$6,382,050	\$712,951,034	\$556,773,838
B1	REAL, RESIDENTIAL, APARTMENTS	198	47.6294	\$0	\$316,967,109	\$316,967,109
B2	REAL, RESIDENTIAL, DUPLEXES	355	62.2467	\$1,097,892	\$93,300,724	\$84,806,157
C1	REAL, VACANT PLATTED RESIDENTI	3,474	1,158.0676	\$0	\$336,377,263	\$336,377,549
C2	COMMERCIAL VACANT LOT	381	1,079.2689	\$0	\$190,811,702	\$190,811,702
C3	REAL VACANT LOT OUTSIDE CITY	509	169.8502	\$0	\$11,481,341	\$11,481,341
C5	WATERFRONT	17	9.3908	\$0	\$1,865,749	\$1,865,749
D1	QUALIFIED AG LAND	1,376	21,096.4996	\$0	\$784,454,470	\$1,390,073
D2	FARM AND RANCH IMPSS ON QUALI	394		\$136,147	\$10,648,630	\$10,570,402
E		12	17.4503	\$0	\$1,099,825	\$1,099,825
E1	LAND AND IMPROVMENTS (NON AG	666	1,020.0139	\$5,487,827	\$299,393,641	\$228,671,132
E3	MOBILE HOMES ON NON AG QUALIF	46	34.5779	\$0	\$3,536,308	\$2,550,047
E4	VACANT NON QUALIFIED NON HOME	501	8,261.4851	\$0	\$265,475,561	\$264,313,707
F010	COMMERCIAL BUILDER PLANS - RE	4		\$0	\$0	\$0
F1	REAL COMMERCIAL	832	1,159.5908	\$38,525,243	\$1,022,130,201	\$1,021,964,730
F2	REAL, INDUSTRIAL	9	26.1676	\$0	\$11,741,573	\$11,741,573
F3	REAL - COMMERCIAL MH PARKS	1	15.1000	\$0	\$4,500,000	\$4,500,000
F4	REAL - COMMERCIAL OFFICE CONDC	63	121.7611	\$223,657	\$35,949,184	\$35,949,184
G1	OIL AND GAS	4,866		\$0	\$159,367,960	\$159,367,960
J1	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$599,880	\$599,880
J2	REAL & TANGIBLE PERSONAL, UTIL	22	3.8874	\$0	\$73,518,246	\$73,518,246
J3	REAL & TANGIBLE PERSONAL, UTIL	18		\$0	\$73,929,220	\$73,929,220
J4	REAL & TANGIBLE PERSONAL, UTIL	74	4.6410	\$0	\$35,661,674	\$35,661,674
J5	REAL & TANGIBLE PERSONAL, UTIL	9	25.1900	\$0	\$13,059,460	\$13,059,460
J6	REAL & TANGIBLE PERSONAL, UTIL	143		\$0	\$67,506,571	\$67,411,061
J7	REAL & TANGIBLE PERSONAL, UTIL	28	0.6336	\$0	\$17,678,091	\$17,678,091
J8	REAL & TANGIBLE PERSONAL, UTIL	1	8.8400	\$0	\$434,303	\$434,303
L1	BPP TANGIBLE COMERCIAL PROPER	3,492		\$27,679,934	\$861,845,313	\$785,483,113
L2	BPP TANGIBLE INDUSTRIAL PROPER	97		\$3,856,301	\$512,918,185	\$256,061,344
L3	BPP TANGIBLE COMMERCIAL LEASE	532		\$1,076,720	\$70,536,337	\$70,536,337
L5	AIRCRAFT	16		\$0	\$41,915,596	\$41,915,596
M1	MOBILE HOMES - PERSONAL PROPE	3,098		\$1,948,480	\$34,543,942	\$29,167,393
OA1	INVENTORY, RESIDENTIAL SINGLE F	166	27.4686	\$45,109,119	\$49,840,259	\$49,806,225
OA3	INVENTORY, WATERFRONT	2	0.6210	\$1,036,080	\$1,372,919	\$1,372,919
OA5	INVENTORY TOWNHOMES	5	0.3145	\$1,176,487	\$1,431,059	\$1,431,059
OC1	INVENTORY, VACANT PLATTED LOTS	616	104.2543	\$0	\$34,342,853	\$34,342,853
OC3	INVENTORY, VACANT LOTS, OUTSID	3	0.5427	\$0	\$235,485	\$235,485
PLAN		498		\$0	\$0	\$0
S	SPECIAL INVENTORY	77		\$0	\$86,404,803	\$86,404,803
X		6,449	14,592.1512	\$74,874,139	\$2,436,467,214	\$61,476
	<b>Totals</b>		<b>61,987.6070</b>	<b>\$1,162,274,026</b>	<b>\$28,195,679,257</b>	<b>\$20,410,144,010</b>

**2023 PRELIMINARY TOTALS**

Property Count: 23,634

S05 - DENTON ISD  
Under ARB Review Totals

5/27/2023

8:42:49AM

**CAD State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A024 BUILDER HOME PLANS - REFERENC	2		\$0	\$0	\$0
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	16,469	4,539.8863	\$458,599,685	\$7,192,432,839	\$6,231,997,308
A2 REAL, RESIDENTIAL, MOBILE HOME	56	24.7703	\$1,814	\$5,526,806	\$5,233,142
A3 WATERFRONT	90	63.4861	\$3,930,312	\$66,205,126	\$49,347,663
A4 CONDOS	167	340.0304	\$0	\$26,367,625	\$26,201,915
A5 TOWNHOMES	376	14.7307	\$37,174,470	\$104,135,365	\$102,848,904
A6 REAL, RESIDENTIAL GOLF COURSE	335	79.4318	\$4,541,891	\$233,371,825	\$194,248,561
B	6	2.9449	\$0	\$48,709,298	\$48,709,298
B1 REAL, RESIDENTIAL, APARTMENTS	477	242.9060	\$326,414,774	\$4,075,356,972	\$4,075,356,972
B2 REAL, RESIDENTIAL, DUPLEXES	593	80.7365	\$7,937,618	\$164,502,109	\$162,884,715
C1 REAL, VACANT PLATTED RESIDENTI	2,133	539.9165	\$0	\$198,713,193	\$198,703,193
C2 COMMERCIAL VACANT LOT	405	1,569.6970	\$0	\$389,897,667	\$389,897,667
C3 REAL VACANT LOT OUTSIDE CITY	61	46.6225	\$0	\$6,818,843	\$6,818,843
C5 WATERFRONT	10	6.8498	\$0	\$2,662,799	\$2,662,799
D1 QUALIFIED AG LAND	442	8,762.5489	\$0	\$435,508,916	\$668,979
D2 FARM AND RANCH IMPSS ON QUALI	151		\$0	\$10,133,561	\$10,122,030
E	1	0.1258	\$0	\$21,911	\$21,911
E1 LAND AND IMPROVMENTS (NON AG	281	491.2895	\$3,795,575	\$182,022,254	\$143,303,820
E3 MOBILE HOMES ON NON AG QUALIF	18	20.0602	\$0	\$1,840,557	\$1,684,238
E4 VACANT NON QUALIFIED NON HOME	308	6,115.2934	\$0	\$282,467,958	\$282,372,306
F010 COMMERCIAL BUILDER PLANS - RE	1		\$0	\$0	\$0
F1 REAL COMMERCIAL	1,265	2,522.7354	\$304,457,029	\$4,147,925,645	\$4,147,144,605
F2 REAL, INDUSTRIAL	31	738.4366	\$296,265	\$204,846,529	\$204,846,529
F3 REAL - COMMERCIAL MH PARKS	17	69.7091	\$1,822,104	\$158,390,291	\$158,390,291
F4 REAL - COMMERCIAL OFFICE CONDC	63	144.7728	\$369,689	\$56,283,506	\$56,283,506
G1 OIL AND GAS	67		\$0	\$2,942,773	\$2,942,773
J3 REAL & TANGIBLE PERSONAL, UTIL	20	33.7270	\$0	\$9,245,949	\$9,245,949
J4 REAL & TANGIBLE PERSONAL, UTIL	7	5.1275	\$0	\$3,593,076	\$3,593,076
J7 REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$1,890,510	\$1,890,510
L1 BPP TANGIBLE COMERCIAL PROPER	162		\$662,503	\$84,448,792	\$84,426,153
L2 BPP TANGIBLE INDUSTRIAL PROPER	6		\$1,326,567	\$132,221,172	\$102,425,085
L3 BPP TANGIBLE COMMERCIAL LEASE	10		\$0	\$1,147,619	\$1,147,619
M1 MOBILE HOMES - PERSONAL PROPE	10		\$64,824	\$208,513	\$208,513
OA1 INVENTORY, RESIDENTIAL SINGLE F	4	0.4680	\$1,266,870	\$1,635,647	\$1,635,647
OA5 INVENTORY TOWNHOMES	1		\$152,970	\$252,736	\$252,736
OC1 INVENTORY, VACANT PLATTED LOTS	11	1.4920	\$0	\$803,271	\$803,271
PLAN	343		\$0	\$0	\$0
S SPECIAL INVENTORY	2		\$0	\$7,453,943	\$7,453,943
X	179	366.3494	\$13,665,501	\$344,963,750	\$0
<b>Totals</b>		<b>26,824.1444</b>	<b>\$1,166,480,461</b>	<b>\$18,584,949,346</b>	<b>\$16,715,774,470</b>

**2023 PRELIMINARY TOTALS**

S05 - DENTON ISD

Property Count: 98,283

Grand Totals

5/27/2023

8:42:49AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A01	BUILDER HOME PLANS - REFERENC	4	0.5796	\$0	\$458,071	\$458,071
A024	BUILDER HOME PLANS - REFERENC	3	0.1260	\$0	\$76,840	\$76,840
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	61,604	16,516.6814	\$1,394,808,686	\$26,406,681,565	\$21,507,721,290
A2	REAL, RESIDENTIAL, MOBILE HOME	414	209.0479	\$336,925	\$45,834,523	\$33,221,578
A3	WATERFRONT	281	169.6867	\$8,339,052	\$187,710,320	\$144,002,827
A4	CONDOS	332	747.3766	\$0	\$53,368,175	\$52,422,527
A5	TOWNHOMES	847	39.1645	\$49,885,568	\$219,923,839	\$207,557,193
A6	REAL, RESIDENTIAL GOLF COURSE	1,421	319.6357	\$10,923,941	\$946,322,859	\$751,022,399
B		6	2.9449	\$0	\$48,709,298	\$48,709,298
B1	REAL, RESIDENTIAL, APARTMENTS	675	290.5354	\$326,414,774	\$4,392,324,081	\$4,392,324,081
B2	REAL, RESIDENTIAL, DUPLEXES	948	142.9832	\$9,035,510	\$257,802,833	\$247,690,872
C1	REAL, VACANT PLATTED RESIDENTI	5,607	1,697.9841	\$0	\$535,090,456	\$535,080,742
C2	COMMERCIAL VACANT LOT	786	2,648.9659	\$0	\$580,709,369	\$580,709,369
C3	REAL VACANT LOT OUTSIDE CITY	570	216.4727	\$0	\$18,300,184	\$18,300,184
C5	WATERFRONT	27	16.2406	\$0	\$4,528,548	\$4,528,548
D1	QUALIFIED AG LAND	1,818	29,859.0485	\$0	\$1,219,963,386	\$2,059,052
D2	FARM AND RANCH IMPSS ON QUALI	545		\$136,147	\$20,782,191	\$20,692,432
E		13	17.5761	\$0	\$1,121,736	\$1,121,736
E1	LAND AND IMPROVMENTS (NON AG	947	1,511.3034	\$9,283,402	\$481,415,895	\$371,974,952
E3	MOBILE HOMES ON NON AG QUALIF	64	54.6381	\$0	\$5,376,865	\$4,234,285
E4	VACANT NON QUALIFIED NON HOME	809	14,376.7785	\$0	\$547,943,519	\$546,686,013
F010	COMMERCIAL BUILDER PLANS - RE	5		\$0	\$0	\$0
F1	REAL COMMERCIAL	2,097	3,682.3262	\$342,982,272	\$5,170,055,846	\$5,169,109,335
F2	REAL, INDUSTRIAL	40	764.6042	\$296,265	\$216,588,102	\$216,588,102
F3	REAL - COMMERCIAL MH PARKS	18	84.8091	\$1,822,104	\$162,890,291	\$162,890,291
F4	REAL - COMMERCIAL OFFICE CONDC	126	266.5339	\$593,346	\$92,232,690	\$92,232,690
G1	OIL AND GAS	4,933		\$0	\$162,310,733	\$162,310,733
J1	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$599,880	\$599,880
J2	REAL & TANGIBLE PERSONAL, UTIL	22	3.8874	\$0	\$73,518,246	\$73,518,246
J3	REAL & TANGIBLE PERSONAL, UTIL	38	33.7270	\$0	\$83,175,169	\$83,175,169
J4	REAL & TANGIBLE PERSONAL, UTIL	81	9.7685	\$0	\$39,254,750	\$39,254,750
J5	REAL & TANGIBLE PERSONAL, UTIL	9	25.1900	\$0	\$13,059,460	\$13,059,460
J6	REAL & TANGIBLE PERSONAL, UTIL	143		\$0	\$67,506,571	\$67,411,061
J7	REAL & TANGIBLE PERSONAL, UTIL	30	0.6336	\$0	\$19,568,601	\$19,568,601
J8	REAL & TANGIBLE PERSONAL, UTIL	1	8.8400	\$0	\$434,303	\$434,303
L1	BPP TANGIBLE COMERCIAL PROPER	3,654		\$28,342,437	\$946,294,105	\$869,909,266
L2	BPP TANGIBLE INDUSTRIAL PROPER	103		\$5,182,868	\$645,139,357	\$358,486,429
L3	BPP TANGIBLE COMMERCIAL LEASE	542		\$1,076,720	\$71,683,956	\$71,683,956
L5	AIRCRAFT	16		\$0	\$41,915,596	\$41,915,596
M1	MOBILE HOMES - PERSONAL PROPE	3,108		\$2,013,304	\$34,752,455	\$29,375,906
OA1	INVENTORY, RESIDENTIAL SINGLE F	170	27.9366	\$46,375,989	\$51,475,906	\$51,441,872
OA3	INVENTORY, WATERFRONT	2	0.6210	\$1,036,080	\$1,372,919	\$1,372,919
OA5	INVENTORY TOWNHOMES	6	0.3145	\$1,329,457	\$1,683,795	\$1,683,795
OC1	INVENTORY, VACANT PLATTED LOTS	627	105.7463	\$0	\$35,146,124	\$35,146,124
OC3	INVENTORY, VACANT LOTS, OUTSID	3	0.5427	\$0	\$235,485	\$235,485
PLAN		841		\$0	\$0	\$0
S	SPECIAL INVENTORY	79		\$0	\$93,858,746	\$93,858,746
X		6,628	14,958.5006	\$88,539,640	\$2,781,430,964	\$61,476
	<b>Totals</b>		<b>88,811.7514</b>	<b>\$2,328,754,487</b>	<b>\$46,780,628,603</b>	<b>\$37,125,918,480</b>

# 2023 PRELIMINARY TOTALS

S05 - DENTON ISD  
Effective Rate Assumption

Property Count: 98,283

5/27/2023

8:42:49AM

## New Value

TOTAL NEW VALUE MARKET:	\$2,328,754,487
TOTAL NEW VALUE TAXABLE:	\$2,218,429,675

## New Exemptions

Exemption	Description	Count		
EX	Exempt	12	2022 Market Value	\$3,222,331
EX-XU	11.23 Miscellaneous Exemptions	1	2022 Market Value	\$2,565,566
EX-XV	Other Exemptions (including public property, r	128	2022 Market Value	\$74,956,908
EX366	HB366 Exempt	258	2022 Market Value	\$6,119,319
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$86,864,124</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	3	\$30,000
DV1	Disabled Veterans 10% - 29%	20	\$137,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	19	\$150,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	26	\$278,000
DV4	Disabled Veterans 70% - 100%	86	\$576,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	4	\$36,000
DVHS	Disabled Veteran Homestead	15	\$6,429,172
HS	Homestead	655	\$25,740,229
OV65	Over 65	443	\$4,290,000
OV65S	OV65 Surviving Spouse	4	\$40,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>1,279</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$37,731,401</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$124,595,525</b>

## Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$124,595,525</b>

## New Ag / Timber Exemptions

2022 Market Value	\$779,995		Count: 3
2023 Ag/Timber Use	\$2,694		
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$777,301</b>		

## New Annexations

## New Deannexations

Count	Market Value	Taxable Value
3	\$662,523	\$426,694

**2023 PRELIMINARY TOTALS**

S05 - DENTON ISD

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
40,241	\$464,550	\$118,460	\$346,090

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
39,723	\$463,065	\$117,554	\$345,511

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
23,634	\$18,584,949,346.00	\$12,119,811,151

## **TAX RATES**

**TAX RATE COMPARISON**

DESCRIPTION	2022-2023 TAX RATE	2023-2024 TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Maintenance & Operations	0.86460	0.78460	(0.08000)	-9.25%
Debt Service	0.48000	0.48000		
<b>Total Tax Rate</b>	<b>1.34460</b>	<b>1.26460</b>	<b>(0.08000)</b>	<b>-5.95%</b>

<b>Rollback Tax Rate</b>				
Maintenance & Operations	0.86460	0.78460	(0.08000)	-9.25%
Debt Service	0.48000	0.48000		
<b>Total Rollback Tax Rate</b>	<b>1.34460</b>	<b>1.26460</b>	<b>(0.08000)</b>	<b>-5.95%</b>

## **ESTIMATE OF STATE AID**



ESTIMATE OF STATE AID

DESCRIPTION	2022-2023	2023-2024	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Total Cost of Tier I	260,136,948	263,050,927	2,913,979	1.12%
LESS: Local Share	(208,003,818)	(235,038,088)	(27,034,270)	13.00%
<b>State's Share of Tier I</b>	<b>52,133,130</b>	<b>28,012,839</b>	<b>(24,120,291)</b>	<b>-46.27%</b>
Tier II State Aid for "Golden" Level (\$126.21)	9,441,976	12,456,166	3,014,190	31.92%
Tier II State Aid for \$49.28 Level	0	0	0	
<b>Total Tier II State Aid</b>	<b>9,441,976</b>	<b>12,456,166</b>	<b>3,014,190</b>	<b>31.92%</b>
Formula Transition Grant	5,113,698	0	(5,113,698)	-100.00%
Additional State Aid for Homestead Exemption	95,114	(11,733)	(106,847)	-112.34%
<b>Total Estimated State Aid</b>	<b>66,783,918</b>	<b>40,457,272</b>	<b>(26,326,646)</b>	<b>-39.42%</b>

District Name:	DENTON ISD
County-District No.:	061-901
Run Date:	5/29/2023
Date Prepared:	

< (ENTER # WITH DASH, i.e., 001-902)

Release 3 2/1/2023
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**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 86th & 87th Sessions 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 CAN BE LEFT ALONE, 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.			
Funding Elements	2021-22	2022-23	2023-24
Student Counts: most 20-21 student counts are auto-loaded from a file obtained from TEA.	Data Entry	Data Entry	Data Entry
Refined ADA: loaded for 21-22 year only	30,143.609	30,293.940	31,000.000
<b>Special Education Instructional Arrangement FTEs:</b>			
Homebound (Code 01)	2.646	1.470	1.485
Hospital Class (Code 02)	0.000	0.000	0.000
Speech Therapy (Code 00)	71.338	76.750	77.518
Resource Room (Code 41,42)	602.851	675.390	682.144
S/C Mild/Mod/Severe (Code 43, 44, & 45)	290.296	304.210	307.252
Off Home Campus (Codes 91-98)	0.257	0.050	0.051
VAC (Code 08)	32.193	29.130	29.421
State Schools (Code 30)	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	20.660	17.190	17.362
Mainstream ADA	1,155.390	1,241.850	1,254.269
FTEs of Pregnant Students	1.724	1.060	1.071
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study - <b>begins in 21-22</b>	132.987	9.370	9.464
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study - <b>begins in 21-22</b>	1,579.483	1,708.580	1,725.666
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study - <b>begins in 21-22</b>	684.305	790.480	798.385
# Students Enrolled in P-TECH campus - <b>begins in 21-22</b>	0.000	0.000	0.000
# Students Enrolled in campus that is a member of the New Tech Network - <b>begins in 21-22</b>	0.000	0.000	0.000
Bilingual ADA - see instructions in Column N	3,186.334	3,392.200	3,426.122
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	1,839.690	1,853.340	1,871.873
Bilingual ADA - Non-LEP Dual Language Students (2-way)	250.975	126.680	127.947
G & T Enrollment - <b>begins in 21-22</b>	1,507	1,515	1,550
Early Education ADA	6,106.454	6,183.640	6,245.476
Public Ed Grant (PEG) Student ADA	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000	0.000
ADA of Students in Dropout Recovery School and Residential Placement Facility	226.161	0.000	0.000
SCE Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000	0.000
Residential Placement Facility - Ed Disadvantaged Students ( <b>TEA includes these in Block 5</b> )			
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	7,950	7,969	8,048.690
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	1,341	1,900	1,919.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	2,047	1,365	1,378.650
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	2,784	3,425	3,459.250
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	1,552	1,102	1,113.020
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a ( <b>TEA includes these in Block 5</b> ) - <b>begins in 21-22</b>			
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	65	65	65
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	315	315	315
Career, College, or Military Readiness - Special Ed. Graduates	4	4	4
Dyslexia Enrollment ( <b>enter the sum of PIC 37 &amp; PIC 43 shown on TEA's Tier I Detail Report</b> )	2,645	2,436	2,436
<b>Property Values</b>	<b>FINAL 2021 TAX YEAR</b>	<b>2022 TAX YEAR PRELIMINARY</b>	<b>2023 TAX YEAR ESTIMATED</b>
State Certified Property Value ("T2" value) @ \$25K Exemption (equal to "T1" value beginning in 2022)	23,451,365,187	28,076,189,394	33,129,903,485
State Certified Property Value ("T8" value) @ \$25K Exemption (equal to "T7" beginning in 2022)	23,451,365,187	28,076,189,394	33,129,903,485
State Certified Property Value ("T7" value for 2021 & "T14" value beginning in 2022) @ \$15K Exemption	23,826,272,110	28,486,309,394	33,613,845,085
State Certified Property Value ("T2" value) @ \$40K Exemption - <b>begins in 22-23</b>		27,488,934,643	32,436,942,879
State Certified Property Value ("T8" value) @ \$40K Exemption - <b>begins in 22-23</b>		27,488,934,643	32,436,942,879
State Certified Property Value ("T1" value) @ \$25K Exemption - <b>begins in 22-23</b>		28,076,189,394	33,129,903,485
State Certified Property Value ("T7" value) @ \$40K Exemption - <b>begins in 22-23</b>		28,076,189,394	33,129,903,485
Expiration of Certain Excluded Property (see note in Cell C160 below)	0	0	0
<b>Tax Rates and Collections</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Tier I Compressed Tax Rate (MCR) Approved by TEA (20-21 thru 22-23 are Official - Other Years Are Only Estimates)</b>	0.8220	0.8046	0.7246
<b>HB3 M&amp;O Rollback Rate (Max M&amp;O rates allowed without a TRE - Calculated for you)</b>	0.8820	0.8646	0.7846
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.8820	0.8646	0.7846
M&O Tax Collections @ Adopted M&O Rate	202,446,298	236,530,189	250,801,740
Disaster Pennies Adopted in 21-22 (i.e., enter as .02, .04, etc.)	0.0000		
M&O Taxes Distributed to TIF Arrangement From M&O Collections in Cell G75 - <b>begins in 22-23</b>		0	0
M&O Tax Collections @ Adopted M&O Rate Prior To Additional \$40K Homestead Exemption - calculated		241,583,258	256,159,696
I&S Adopted Tax Rate	Not Needed	0.4800	0.4800
I&S Tax Collections	110,217,969	130,648,267	152,700,529
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0	0
<b>Other Data</b>			
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	1,061,462	1,061,462	1,061,462
Special Education Transportation Allotment	632,189	632,189	632,189
Career & Tech Transportation Allotment	271,331	271,331	271,331
Private Transportation Allotment	0	0	0
College Preparation Assessment Reimbursement	107,388	0	0
Certification Examination Reimbursement	54,335	0	0
Teacher Incentive Allotment (may not be available yet)	5,657	0	0
Mentor Program Allotment (may not be available yet)	0	0	0
Prior Law Total M&O Revenue Adjusted for Prior Law Expected Tax Rate (see Column N)	Not Needed	Not Needed	Not Needed
Prior Law Total M&O Revenue Excluding 92-93 Hold Harmless (see Column N)	Not Needed	Not Needed	Not Needed
Charge for Having Students at the Tx School for the Deaf ( <b>found on TEA's Other Prog Detail Report</b> )	0	0	0
Charge for Having Students at the Tx School for the Blind & Visually Impaired ( <b>same place as above</b> )	(10,753)	(11,733)	(11,733)
Charge for Adv Placement Tests ( <b>enter as positive or negative #</b> )	4,120	0	0
Charge for Early Child Intervention ( <b>enter as positive or negative #</b> )	102,716	99,643	99,643
Bond Payment ( <b>see Column Q re: QSCB and other Fed. programs</b> )	102,067,955	102,359,463	93,628,951
Eligible Debt (as of 9/1/2015) for I&S Hold Harmless Purposes	44,170,115	0	0
Eligible Debt (as of 9/1/2021) for I&S Hold Harmless Purposes - <b>begins in 22-23</b>		102,359,463	93,628,951

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
Interest Refunds Under TEC 28.271(c)	Expired	Expired	Expired
<b>Additional State Aid for Certain Ad Valorem Tax Refunds Under TEC 48.2541</b>		0	0
<b>MOE &amp; Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281)</b>	0	0	0
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 Adjustments to Date (see Column Q)	0	0	0
<b>Chapter 41/49 Data</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
County Appraisal District (CAD) Cost	1,862,136	2,005,987	2,226,646
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
<b>Rate to Maintain / Notice Data</b>			<b>2023-24</b>
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)			1.0000
2023 Total Taxable Value			29,327,126,449
2023 Total I&S Taxable Value (for Chapter 313 districts)			0
Certified Excess 2022 Debt Collections			0
<b>Data Automatically Loaded</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
M&O Compressed Rate - Old Law	1.0000 #	1.0000	1.0000
M&O Compressed Rate - HB 3	0.8220 #	0.7246	0.7246
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)			
<b>Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)</b>	2,458	3,073	3,098
<b>Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)</b>	0	0	0
<b>Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wght)</b>	2	2	2
<b>Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.15 wght)</b>	0	0	0
Is district the only district in the county? (loaded for you)	N	N	N
2018-19 HH Benefit to be Phased Out	0		
2020 CPTD "T1" Value	21,698,838,243		
2020 CPTD "T2" Value	21,334,896,313		
2020 CPTD "T7" Value	21,698,838,243		
2020 CPTD "T8" Value	21,334,896,313		
2020-21 I&S Tax Collections	100,783,703		
2020-21 Local Share of EDA	34,026,604		
2020-21 Local Share Awarded for Bonded Debt	0		
Old Law M&O Adopted Tax Rate	1.0600		
19-20 Old Law Revenue per ADA for FTG	9,390,000		
20-21 Old Law Revenue per ADA for FTG	9,036,000		

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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.

Release 3  
02/01/23

2023-24 Summary of Finances  
DENTON ISD  
061-901

			SB 1
Funding Elements			From Date Entry
<b>Students</b>			
1.	Refined Average Daily Attendance (ADA)		31,000.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		27,351.254
3.	Special Education FTEs <a href="#">(Link to Detail Report)</a>		1,115.232
4.	Career & Technology FTEs		2,533.514
5.	Weighted ADA (WADA) <a href="#">(Link to Detail Report)</a>		42,400.258
<b>Property Values</b>			
6.	2022 State Certified Property Value ("T2" value)		27,488,934,643
7.	2023 State Certified Property Value ("T2" value)		32,436,942,879
<b>Tax Rates and Collections</b>			
8.	2023-24 M&O Tax Rate		\$0.78460
9.	2023-24 Tier I M&O Tax Rate		\$0.72460
10.	2023-24 Maximum Compressed Tax Rate		\$0.72460
11.	2023-24 M&O Tax Collections <a href="#">(Link to Detail Report)</a>		\$250,801,740
12.	2023-24 I&S Tax Rate		\$0.48000
13.	2023-24 I&S Tax Collections		\$152,700,529
14.	2023-24 Total Tax Collections		\$403,502,269
15.	2023-24 Total Tax Levy		N/A
<b>Funding Components</b>			
16.	District Basic Allotment		\$6,160
17.	ASF ADA (Prior-year ADA)		30,293.940
18.	Per Capita Rate		\$400.000
<b>Program Intent Codes - Allotments</b>			
<b>Tier I Subchapter B &amp; C Allotments</b>			
19.	11-Regular Program Allotment 48.051		\$168,483,723
20.	Small and Mid-size Allotment 48.101		\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$30,348,379
22.	37-Dyslexia Allotment 48.103		\$1,500,576
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$23,581,059
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$3,879,510
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$20,900,190
26.	11-Public Education Grant 48.107		\$0
27.	36-Early Education Allotment 48.108		\$3,847,213
28.	21-Gifted & Talented Allotment 48.109		\$668,360
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		\$1,278,000
30.	Fast Growth Allotment 48.111		\$6,297,614
31.	Teacher Incentive Allotment 48.112		\$0
32.	Mentor Program Allotment 48.114		\$0
33.	School Safety Allotment 42.168		\$301,320
<b>Tier I Subchapter D Allotments</b>			
34.	99-Total Transportation Allotment 48.151		\$1,964,982
35.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$0
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 <a href="#">(Link to Tier I Detail Report)</a>		\$263,050,927
41.	Less: Local Fund Assignment		\$235,038,088
42.	Per Capita Distribution from the Available School Fund (ASF)		\$12,117,576
<b>Foundation School Program (FSP) State Funding</b>			
43.	FSP State Share of Tier I (Line 40 - Line 41 - Line 42)		\$15,895,263
44.	Tier II State Aid <a href="#">(Link to Tier II Detail Report)</a>		\$12,456,166
45.	Other Programs <a href="#">(Link to Detail Report)</a>		(\$11,733)

46.	Total FSP Operating Fund		\$28,339,696
<b>State Aid by Fund Code / Object Code - Funding Source</b>			
<b>M&amp;O State Aid</b>			
47.	199/5812 - Foundation School Fund		\$28,339,696
48.	199/5811 - Available School Fund		\$12,117,576
<b>I&amp;S State Aid</b>			
49.	599/5829 - Existing Debt Allotment (EDA)	<a href="#">(Link to Detail Report)</a>	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	<a href="#">(Link to Detail Report)</a>	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	<a href="#">(See Link Above)</a>	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report)	<a href="#">(Link to HH2324-Calcs tab)</a>	\$2,594,308
53.	<b>TOTAL 2023-24 FSP/ASF STATE AID</b>		<b>\$43,051,580</b>
<b>Local Revenue in Excess of Entitlement</b>			
54.	Local Revenue in Excess of Entitlement	<a href="#">(Link to Cost of Recapture Report)</a>	\$0
FSP Allocations and Adjustments Report <a href="#">(Link to Detail Report)</a>			

<b>ADDITIONAL INFO: (Not on TEA's Summary of Finances)</b>			
<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>			
55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$40,457,272
56.	Gross M&O Rev From Local Taxes		\$250,801,740
57.	Tier 1 Recapture		\$0
58.	Recapture - Copper Penny Level		\$0
59.	Net M&O Revenue From Local Taxes		\$250,801,740
60.	Less: Credit Balance Due State (only if Line 55 is less than zero)		\$0
61.	<b>Net 2023-24 TOTAL STATE/LOCAL M&amp;O REVENUE</b>		<b>\$291,259,012</b>

<b>SUMMARY OF TOTAL RECAPTURE:</b>			
62.	Tier I Recapture		\$0
63.	Recapture - Copper Penny Tier II Level		\$0
64.	<b>Total 2023-24 Recapture</b>		<b>\$0</b>
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		\$0
66.	<b>Total 2023-24 Recapture Payments Due TEA</b>		<b>\$0</b>

## **SUPPLEMENTAL INFORMATION**

**DENTON ISD  
PRELIMINARY PER-PUPIL ALLOCATION  
BASED ON ENROLLMENT AS OF 1/11/23  
2023-2024**

School	2022-2023 Budgeted Enrollment	2022-2023 1/11/23 Enrollment	2022-2023 Inc (Dec) Enrollment	2023-2024 Projected Enrollment	2023-2024 Inc (Decr) Enrollment	2023-2024 Per Pupil Amount	2023-2024 Per Pupil 10% Decrease	2023-2024 Per Pupil Adjusted	2023-2024 Budget	90% 2023-2024 Budget	Total Amount to Budget	Educational Leave Budget
<b>Elementary</b>												
102 Houston	521.50	494.00	(27.50)	488.00	(6.00)	92.00	(9.20)	82.80	40,406.40	36,366.00	36,366.00	3,740
104 Alexander	577.00	579.50	2.50	581.50	2.00	92.00	(9.20)	82.80	48,148.20	43,333.00	43,333.00	4,420
105 Hodge	660.00	631.00	(29.00)	626.00	(5.00)	92.00	(9.20)	82.80	51,832.80	46,650.00	46,650.00	4,760
106 McNair	509.00	558.50	49.50	542.50	(16.00)	92.00	(9.20)	82.80	44,919.00	40,427.00	40,427.00	4,250
107 N Rayzor	622.00	603.00	(19.00)	599.00	(8.00)	92.00	(9.20)	82.80	49,597.20	44,637.00	44,637.00	4,590
108 Rivera	649.00	623.00	(26.00)	626.00	(3.00)	92.00	(9.20)	82.80	56,552.40	46,650.00	46,650.00	4,760
109 Shultz	653.00	680.00	27.00	683.00	3.00	92.00	(9.20)	82.80	51,170.40	50,897.00	50,897.00	5,270
110 Ginnings	708.00	617.00	(91.00)	618.00	1.00	92.00	(9.20)	82.80	40,000.00	46,053.00	46,053.00	4,760
111 Borman	421.00	426.00	5.00	417.00	(9.00)	92.00	(9.20)	82.80	38,000.00	36,000.00	36,000.00	3,230
112 Evers Park	670.00	649.00	(21.00)	669.00	20.00	92.00	(9.20)	82.80	55,393.20	49,854.00	49,854.00	5,100
113 WS Ryan	548.00	589.50	41.50	613.50	24.00	92.00	(9.20)	82.80	50,797.80	45,718.00	45,718.00	4,760
114 Ann Windle SYC	49.00	44.50	(4.50)	44.50	0.00	92.00	(9.20)	82.80	4,000.00	3,600.00	3,600.00	340
115 EP Rayzor	311.00	315.00	4.00	302.00	(13.00)	92.00	(9.20)	82.80	40,000.00	36,000.00	36,000.00	2,380
116 Pecan Creek	650.00	664.00	14.00	643.00	(21.00)	92.00	(9.20)	82.80	53,240.40	47,916.00	47,916.00	4,930
117 Providence	709.00	626.50	(82.50)	635.50	9.00	92.00	(9.20)	82.80	52,619.40	47,357.00	47,357.00	4,930
118 Hawk	558.50	444.00	(114.50)	449.00	(14.00)	92.00	(9.20)	82.80	40,000.00	36,000.00	36,000.00	3,400
119 PoPo & Lupe Gonzalez SYC	792.00	739.00	(53.00)	741.00	2.00	92.00	(9.20)	82.80	67,730.40	60,957.00	60,957.00	6,290
120 Savannah	695.50	605.50	(90.00)	605.50	0.00	92.00	(9.20)	82.80	78,080.40	70,272.00	70,272.00	7,310
121 Patoma Creek	548.50	507.00	(41.50)	510.00	3.00	92.00	(9.20)	82.80	64,832.40	58,349.00	58,349.00	6,120
122 Nelson	482.00	504.50	22.50	493.50	(11.00)	92.00	(9.20)	82.80	64,170.00	57,753.00	57,753.00	5,950
123 Stephens	444.00	435.00	(9.00)	449.00	4.00	92.00	(9.20)	82.80	82,182.80	55,965.00	55,965.00	5,780
124 Cross Oaks	135.50	127.50	(8.00)	128.50	1.00	92.00	(9.20)	82.80	65,080.80	58,573.00	58,573.00	6,120
125 Adkins	695.00	663.00	(32.00)	654.00	(9.00)	92.00	(9.20)	82.80	40,000.00	36,000.00	36,000.00	3,400
126 Bell	425.00	409.00	(16.00)	403.00	(6.00)	92.00	(9.20)	82.80	54,151.20	48,736.00	48,736.00	5,100
127 Union Park	690.00	612.50	(77.50)	597.50	(15.00)	92.00	(9.20)	82.80	49,473.00	44,526.00	44,526.00	4,590
128 Sandbrook	629.00	681.00	52.00	707.00	26.00	92.00	(9.20)	82.80	68,061.60	61,255.00	61,255.00	6,290
129 Total	14,981.50	14,695.00	(286.50)	14,739.00	44.00	92.00	(9.20)	82.80	1,315,986.00	1,184,387.00	1,184,387.00	113,560.00
<b>Middle Schools</b>												
041 Crownover	820.00	843.00	23.00	818.00	(25.00)	92.00	(9.20)	82.80	67,730.40	60,957.00	60,957.00	6,290
044 Strickland	992.00	944.00	(48.00)	943.00	(1.00)	92.00	(9.20)	82.80	78,080.40	70,272.00	70,272.00	7,310
045 Calhoun	712.00	753.00	41.00	783.00	30.00	92.00	(9.20)	82.80	64,832.40	58,349.00	58,349.00	6,120
046 McMath	795.00	760.00	(35.00)	775.00	15.00	92.00	(9.20)	82.80	64,170.00	57,753.00	57,753.00	5,950
047 Navo	1,124.00	1,034.00	(90.00)	751.00	(283.00)	92.00	(9.20)	82.80	82,182.80	55,965.00	55,965.00	5,780
048 Harpool	818.00	818.00	0.00	786.00	(32.00)	92.00	(9.20)	82.80	65,080.80	58,573.00	58,573.00	6,120
049 Myers	822.00	828.00	6.00	822.00	(6.00)	92.00	(9.20)	82.80	68,061.60	61,255.00	61,255.00	6,290
050 Rodriguez	1,070.00	960.00	(110.00)	639.00	(431.00)	92.00	(9.20)	82.80	52,909.20	47,618.00	47,618.00	4,930
051 Cheek	7,153.00	6,940.00	(213.00)	7,021.00	81.00	92.00	(9.20)	82.80	581,338.80	523,204.00	523,204.00	54,230
<b>High Schools</b>												
002 Ryan	2,286.00	2,155.00	(131.00)	2,309.00	154.00	142.00	(14.20)	127.80	295,090.20	265,581.00	265,581.00	17,850
003 Denton	1,996.00	1,998.00	2.00	2,063.00	65.00	142.00	(14.20)	127.80	263,651.40	237,286.00	237,286.00	15,980
007 Guyer	2,597.00	2,563.00	(34.00)	2,582.00	19.00	142.00	(14.20)	127.80	329,979.60	296,982.00	296,982.00	19,890
008 Braswell	2,930.00	2,793.00	(137.00)	2,838.00	45.00	142.00	(14.20)	127.80	362,696.40	326,427.00	326,427.00	21,930
009 LaGrone Academy	237.00	203.00	(34.00)	200.00	(3.00)	142.00	(14.20)	127.80	25,560.00	23,004.00	23,004.00	1,530
Total	10,046.00	9,712.00	(334.00)	9,992.00	280.00	142.00	(14.20)	127.80	1,276,977.80	1,149,280.00	1,149,280.00	77,180
005 Lester Davis School	74.00	116.00	42.00	116.00	0.00	92.00	(9.20)	82.80	0.00	0.00	0.00	1,700
006 JJAEP	5.00	6.00	1.00	6.00	0.00	92.00	(9.20)	82.80	0.00	0.00	0.00	0
039 Fred Moore High School	56.00	50.00	(6.00)	50.00	0.00	92.00	(9.20)	82.80	0.00	0.00	0.00	1,700
040 Joe Dale Sparks	58.00	59.00	1.00	59.00	0.00	92.00	(9.20)	82.80	0.00	0.00	0.00	850
<b>District Total</b>	32,373.50	31,576.00	(797.50)	31,983.00	405.00	92.00	(9.20)	82.80	3,174,302.40	2,856,871.00	2,856,871.00	249,220

Projected Increase	Budget Increase
44.00	4,048
81.00	7,452
280.00	39,760
0	0
405	51,260

**Note 1:** Elementary campus allocations are based on the greater of the 2023-2024 projected enrollment multiplied by the per pupil allotment or \$40,000  
**Note 2:** The Business Office will enter the budget for the Educational Leave  
**Note 3:** 2023-2024 10% reduction enacted in campus per pupil allocation

**Denton ISD**  
**Schedule of Projected Revenue - \$0.7846 \$0.48**  
**2023-2024**

	<b>M &amp; O</b>	<b>Debt Service</b>
Based on a growth in values of	18.00%	18.00%
or a growth in values of	4,473,629,458	4,473,629,458
Prior Year Certified and Under Protest Values	24,853,496,991	24,853,496,991
Certified and Under Protest Values	29,327,126,449	29,327,126,449
Freeze Ceiling	35,495,087	35,495,087
% Increase in Projected Enrollment	2.331%	
2023-2024 Projected ADA	31,000,000	
2022-2023 Refined ADA	30,293,940	
2022-2023 Projected WADA	41,410.025	
Proposed Tax Rate	0.78460	0.48000
Freeze Allocation Rate	0.78460	0.48000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2023-2024	Debt Service Budget 2023-2024
<b>LOCAL FUNDING</b>			
Current Taxes			139,362,505
Current Taxes - Freeze Amount			13,338,024
	<b>0</b>	<b>0</b>	<b>152,700,529</b>
Current Taxes - \$ .7246 - Compressed Rate	230,514,174	230,514,174	
Current Taxes - \$ .06 - above Compressed Rate	19,087,566	19,087,566	
	249,601,740	249,601,740	0
Delinquent Taxes	1,200,000	1,200,000	400,000
	<b>250,801,740</b>	<b>250,801,740</b>	<b>153,100,529</b>
Penalties & Interest		700,000	325,000
Rendition		57,750	
<b>Total Taxes</b>	<b>250,801,740</b>	<b>251,559,490</b>	<b>153,425,529</b>
Vehicle Inventory Tax		90,000	
Tuition - CATE		120,000	
Tuition - Community Education		9,000	
Tuition - Extended Day		2,200,000	
Tuition - VG Child Development Center		450,000	
Tuition - Pre-K Academy		500,000	
Tuition - Fred Moore Day Nursery School		300,000	
Summer School - High School		45,000	
Parking Fees - RHS		4,000	
Parking Fees - DHS		2,600	
Parking Fees - GHS		14,000	
Parking Fees - BHS		7,000	
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		16,000	
Interest Earnings		3,000,000	2,000,000
Athletic Revenue		415,000	
<b>Total Other Revenue</b>	<b>0</b>	<b>7,362,600</b>	<b>2,000,000</b>
<b>Total Local Revenue</b>	<b>250,801,740</b>	<b>258,922,090</b>	<b>155,425,529</b>
<b>STATE FUNDING</b>			
State Revenues from TEA			
Tier I State Aid	28,012,839	28,012,839	
Tier II, State Aide for "Golden" Level (\$98.56)	12,456,166	12,456,166	
Tier II, State Aid for \$49.28 Level		0	
Total Tier II	12,456,166	12,456,166	0
Additional State Aid for Homestead Exemption (ASAHE)	(11,733)	(11,733)	
		0	
<b>Total Foundation School Program - All Funds</b>	<b>40,457,272</b>	<b>40,457,272</b>	<b>0</b>



**Denton ISD**  
**Schedule of Projected Revenue - \$0.7846 \$0.48**  
**2023-2024**

	<b>M &amp; O</b>	<b>Debt Service</b>
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Proposed Tax Rate	0.78460	0.48000
Freeze Allocation Rate	0.78460	0.48000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2023-2024	Debt Service Budget 2023-2024
<b>Less: Available School Fund</b>	<b>(12,117,576)</b>	<b>(12,117,576)</b>	
<b>Foundation School Fund</b>	<b>28,339,696</b>	<b>28,339,696</b>	<b>0</b>
Per Capita Apportionment - Available School Fund	12,117,576	12,117,576	
Hold Harmless for Homestead Exemption			1,916,118
<b>Total State Aid - General Fund</b>	<b>40,457,272</b>	<b>40,457,272</b>	<b>1,916,118</b>
TRS On-Behalf		9,500,000	
<b>Total State Funds</b>	<b>40,457,272</b>	<b>49,957,272</b>	<b>1,916,118</b>
<b>FEDERAL FUNDING</b>			
Indirect Costs		100,000	
Indirect Costs - Child Nutrition		1,000,000	
SHARS Program		4,000,000	
ROTC		250,000	
<b>Total Federal Funds</b>	<b>0</b>	<b>5,350,000</b>	<b>0</b>
Transfer from Workers Compensation		1,000,000	
<b>Total Other</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>
<b>Total Projected 2022-2023 Revenue</b>	<b>291,259,012</b>	<b>315,229,362</b>	<b>157,341,647</b>



**Denton ISD  
2023-2024 Budget Worksheet  
Proposed**

2023-24 Original Budget	2023-24 Changes	2023-24 Adjustments	2023-24 Addis	2023-24 Base Budget	2023-24 10% Reduction	2023-24 Copier Allocation	2023-24 New Funding	2023-24 Adjusted Budget	2023-24 Educational Leave	2023-24 Changes	2023-24 One-time Expenditures	2023-24 Proposed Budget	2023-24 Increase (Decrease) Campus/Dept
760980 Campus/Student Services													
932	393,745.28	(15,000.00)		393,745.28	(8,754.96)			384,990.32				384,990.32	(8,754.96)
	440,062.75			425,062.75	(9,865.32)			415,197.44				415,197.44	(9,865.32)
923	972,758.51	(690,000.00)		282,758.51	(9,004.22)			273,754.29				273,754.29	(9,004.22)
937	3,882.70	(710,100.00)	(76,150.75)	3,882.70	(388.27)		24,150.00	3,494.43	5,100.00			3,494.43	(388.27)
	2,523,463.53			1,737,212.78	(36,999.60)			1,723,750.23				1,723,750.23	(8,362.55)
	77,006.72			77,006.72	(900.00)	(974.94)		75,131.78				75,131.78	(1,874.94)
731 Community Development	4,574,916.12	(725,400.00)	(198,150.75)	3,593,365.37	(86,456.25)	(2,200.84)	24,150.00	3,518,858.28	20,400.00		120,000.00	3,659,258.28	65,892.91
<b>TECHNOLOGY</b>													
911	6,125,232.84		76,150.75	6,201,383.59	(280,953.57)	(612.95)	(1,591,295.84)	4,328,521.23		(1,825,350.02)	103,496.71	2,606,667.92	(3,594,715.67)
	6,125,232.84		76,150.75	6,201,383.59	(280,953.57)	(612.95)	(1,591,295.84)	4,328,521.23		(1,825,350.02)	103,496.71	2,606,667.92	(3,594,715.67)
<b>OPERATIONS</b>													
947	231,386.30			231,386.30	(2,167.63)			229,220.68				229,220.68	(2,167.63)
193	9,951,329.77		1,243,247.29	9,951,329.77			300,000.00	10,251,329.77				10,251,329.77	300,000.00
193-TG	1,578,000.00			2,821,247.29			436,584.04	3,257,831.33				3,257,831.33	436,584.04
193-CU	5,912,299.78		1,621,801.93	7,534,101.71			693,902.29	8,228,004.00				8,228,004.00	693,902.29
193-RT	25,000.00			25,000.00				25,000.00				25,000.00	
949	6,931.20			6,931.20	(693.12)			6,238.08				6,238.08	(693.12)
950	7,781,409.24	(324,965.97)	(1,243,247.29)	6,213,195.98	(485,031.36)	(1,225.90)		5,726,938.72				5,726,938.72	(486,257.26)
951	5,031,950.62			3,410,148.69	(46,089.15)			3,364,059.54				3,364,059.54	(46,089.15)
952	5,992,710.14		(1,621,801.93)	5,992,710.14	(112,236.90)	(643.90)	462,952.33	6,342,581.67				6,342,581.67	349,871.53
953	41,290.00			41,290.00				37,161.00				37,161.00	
957	123,057.83			123,057.83	(6,383.00)			114,674.83				114,674.83	(8,383.00)
958	188,127.17			188,127.17	(16,812.72)			169,314.45				169,314.45	(18,812.72)
193-RT	25,000.00			25,000.00				25,000.00				25,000.00	
36,888,494.05	(324,965.97)	(0.00)		36,563,528.08	(677,542.88)	(2,069.80)	1,893,438.66	37,777,354.07	45,050.00			37,777,354.07	1,213,825.99
<b>CURRICULUM</b>													
940	673,934.48	(3,400.00)		670,534.48	(17,639.93)			652,894.55	3,400.00			656,294.55	(14,852.88)
941	796,994.84	(86,000.00)		710,994.84	(23,111.24)	(612.95)	40,000.00	727,883.60	17,000.00			744,883.60	33,888.76
942	617,846.61	(17,000.00)	(35,800.00)	565,046.61	(16,605.24)		35,800.00	582,241.38	17,000.00			599,241.38	34,194.77
943	235,668.00	(7,650.00)		228,018.00	(22,801.80)		31,945.82	237,162.02	7,650.00			244,812.02	16,794.02
918	90,086.47			90,086.47				90,086.47				90,086.47	
919	463,132.87	(107,388.00)		355,744.87	(15,675.41)			340,069.46				340,069.46	(15,675.41)
920	109,419.82			109,419.82	(380.00)			109,039.82				109,039.82	(380.00)
EF	38,040.66			38,040.66	(3,804.07)			34,236.59				34,236.59	(3,804.07)
	3,025,123.75	(114,050.00)	(143,188.00)	2,767,885.75	(102,017.68)	(612.95)	107,745.82	2,773,628.94	45,050.00			2,818,678.94	50,165.19
<b>TOTAL ADMINISTRATION</b>													
62,664,962.31	(1,254,467.97)	(263,188.00)		61,147,306.34	(1,797,890.35)	(7,948.34)	2,042,143.93	61,383,611.58	65,450.00	(1,825,350.02)	328,433.86	59,952,145.42	(1,195,160.92)
<b>FUND 194 - LOCAL F&amp;E &amp; REPLACEMENT</b>													
194-22	699,130.40			699,130.40	(69,913.04)			629,217.36				629,217.36	(69,913.04)
194-25													
194-51													
194-52													
194-55													
194-61													
194-62													
194-70	105,873.51			105,873.51	(10,587.35)			95,286.16				95,286.16	(10,587.35)
194-22-70	5,500.00			5,500.00	(550.00)			4,950.00				4,950.00	(550.00)
194-71	95,000.00			95,000.00	(9,500.00)			85,500.00				85,500.00	(9,500.00)
194-72	35,000.00			35,000.00	(3,500.00)			31,500.00				31,500.00	(3,500.00)
194-73	80,000.00			80,000.00	(8,000.00)			72,000.00				72,000.00	(8,000.00)
194-74	175,000.00			175,000.00	(17,500.00)			157,500.00				157,500.00	(17,500.00)
194-91	500,000.00			500,000.00				500,000.00				500,000.00	
194-99	1,834,744.58			1,834,744.58	(133,474.46)			1,701,270.12				1,701,270.12	(133,474.46)
<b>FUND 181-ATHLETICS-PIC 91</b>													
948	5,746,793.80	(162,500.00)	(50,000.00)	5,509,293.80	(270,832.03)	(3,428.74)	238,233.00	5,474,268.03	85,000.00			5,559,268.03	49,974.23
820	756,831.00			756,831.00			102,170.00	859,001.00				859,001.00	102,170.00
821	6,503,624.80	(162,500.00)	(25,000.00)	6,286,124.80	(270,832.03)	(3,428.74)	341,403.00	6,333,268.03	85,000.00			6,418,268.03	152,144.23
<b>FUND 185-CAREER &amp; TECHNOLOGY-PIC 22</b>													
935	3,910,238.06	(6,800.00)	(54,335.00)	3,849,103.06	(6,463.73)			3,842,639.33	6,800.00			3,849,439.33	(1,663.73)
935	2,415,614.20	(6,800.00)		2,415,614.20	(4,046.44)			2,411,567.76				2,411,567.76	(4,046.44)
	6,325,852.26	(6,800.00)	(54,335.00)	6,264,717.26	(12,510.18)			6,254,207.09	6,800.00			6,261,007.09	(5,710.18)
<b>FUND 188-HIGH SCHOOL-ALLOTTMENT-PIC31</b>													

**Denton ISD  
2023-2024 Budget Worksheet  
Proposed**

Organization	2022			2023			2024			2025			2026		
	Budget	Changes	Adds	Base Budget	10% Reduction	Copier Allocation	New Funding	Adjusted Budget	Educational Leave	Changes	One-time Expenditures	Proposed Budget	Increase (Decrease) Campus/Dept		
<b>FUND 187 - CCMR - PIC38</b>	2,494,740.43			2,494,740.43				2,494,740.43				2,484,740.43			
187 College, Career, Military Readiness	162,752.20			162,752.20	(16,275.22)			146,476.98				146,476.98	(16,275.22)		
<b>FUND 191 - FINE ARTS</b>															
191 Fine Arts	705,525.00	(11,900.00)	25,000.00	718,625.00	(71,862.50)	(11,033.10)	35,400.00	671,129.40	11,900.00			683,029.40	(35,595.60)		
945 Fine Arts - General Fund	247,893.82			247,893.82				247,893.82				247,893.82	(9,000.00)		
191-MA Fine Arts - Mariachi	10,000.00			10,000.00				9,000.00				9,000.00	(1,000.00)		
	983,418.82	(11,900.00)	25,000.00	976,518.82	(72,862.50)	(11,033.10)	35,400.00	928,023.22	11,900.00			939,923.22	(36,395.60)		
<b>FUND 189 - IBO PROGRAM</b>															
189-B Curriculum - IBO	544,981.10			544,981.10	(22,078.85)			522,902.25				522,902.25	(22,078.85)		
<b>FUND 190 - GIFTED &amp; TALENTED-PIC 21</b>															
190 Gifted & Talented	2,592,532.14	(8,500.00)		2,584,032.14	(10,616.70)		1,600.00	2,575,015.44	8,500.00			2,583,515.44	(9,167.70)		
<b>FUND 192 - BILINGUAL-PIC 21</b>															
192 Bilingual Education	3,948,129.30	(3,400.00)	(69,000.00)	3,875,729.30	(23,466.12)	(612.95)	8,500.00	3,860,150.23	3,400.00			3,863,550.23	(12,179.07)		
699-04 Summer School-Bilingual	81,700.00			81,700.00	(6,170.00)			73,530.00				73,530.00	(8,170.00)		
924 Bilingual Education	416,738.41			416,738.41				416,738.41				416,738.41			
	4,446,567.71	(3,400.00)	(69,000.00)	4,374,167.71	(31,636.12)	(612.95)	8,500.00	4,350,418.64	3,400.00			4,353,818.64	(20,349.07)		
<b>FUND 198 - STATE COMP-PIC 24, 26, 27, 28, 29, 30</b>															
195 Slate Compensatory Fund	5,510,474.83	(69,000.00)		5,441,474.83	(17,507.57)			5,441,474.83				5,441,474.83	(60,577.57)		
005 Davis School	1,096,281.33	(1,700.00)		1,094,581.33	(2,850.00)			1,092,830.76	1,700.00			1,094,530.76	(2,850.00)		
006 JJAEP	28,500.00			28,500.00				25,650.00				25,650.00	(2,850.00)		
039 Fred Moore HS	676,966.97	(1,700.00)		675,266.97	(3,889.85)			671,377.12	1,700.00			673,077.12	(2,889.85)		
040 Joe Dale Sparks	844,683.22	(850.00)		844,833.22	(142.50)			844,690.72	850.00			845,540.72	(707.50)		
938 Single Parents Program	156,401.53			156,401.53				154,526.53				154,526.53	(1,875.00)		
959 Homebound	9,600.00			9,600.00				8,640.00				8,640.00	(960.00)		
941 Curriculum - Elementary	1,115,985.33			1,115,985.33	(548.08)			1,115,437.25				1,115,437.25	(548.08)		
942 Curriculum - Secondary	129,189.07			129,189.07				129,189.07				129,189.07			
999 Districtwide	221,348.57			221,348.57				221,348.57				221,348.57			
AK At Risk	661,214.16			661,214.16	(380.00)			661,214.16				661,214.16	(380.00)		
917 DLL	46,122.82			46,122.82	(500.00)			45,742.82				45,742.82	(500.00)		
699-07 Summer School-HS Tuition Based	45,000.00			45,000.00				44,500.00				44,500.00			
699-01-AC Summer School-ES	93,386.00			93,386.00				93,386.00				93,386.00			
699-02-AC Summer School-MS	78,701.95			78,701.95				78,701.95				78,701.95			
699-03-AC Summer School-HS EOC	7,000.00			7,000.00				7,000.00				7,000.00			
699-06-AC Summer School-Sparks	4,185.90			4,185.90				4,185.90				4,185.90			
823-AC Accelerated Instruction															
<b>Total Accelerated Instructor</b>	<b>183,273.85</b>			<b>183,273.85</b>				<b>183,273.85</b>				<b>183,273.85</b>			
	10,726,041.68	(73,250.00)		10,652,791.68	(12,896.00)			10,639,895.68	4,250.00			10,644,145.68	(8,646.00)		
<b>FUND 198 - SPECIAL EDUCATION-PIC2:</b>															
938 Special Education	2,517,901.09	(72,400.00)		2,445,501.09	(11,623.62)	(612.95)	352,500.00	2,785,764.52	3,400.00			2,789,164.52	343,663.43		
750 Districtwide	23,209,720.13			23,209,720.13	(5,000.00)			23,204,720.13				23,204,720.13	(5,000.00)		
830 Deaf Ed	532,200.00			532,200.00			255,800.00	788,000.00				788,000.00	255,800.00		
272-933 MAC Program															
937 SHARS	275,484.00			275,484.00	(27,548.40)			247,935.60				247,935.60	(27,548.40)		
699-05 Summer School-Sp Ed	26,535,305.22	(72,400.00)		26,462,905.22	(44,172.02)	(612.95)	608,300.00	27,026,420.25	3,400.00			27,029,820.25	566,915.03		
<b>FUND 170 - ESD &amp; CDC</b>															
170-045 Extended Day-CMS	10,000.00			10,000.00				10,000.00				10,000.00			
170-107 Extended Day-N Rayzor	7,000.00			7,000.00				7,000.00				7,000.00			
170-728 Extended Day-Business Office	27,387.00			27,387.00	(170.00)			27,217.00				27,217.00	(170.00)		
170-944 Extended Day	2,155,613.00			2,155,613.00	(20,437.20)	(612.95)		2,134,862.85				2,134,862.85	(21,050.15)		
170-970 Child Development Center	450,000.00			450,000.00	(6,010.60)			443,989.40				443,989.40	(6,010.60)		
170-972 Fred Moore Day Nursery School	90,000.00	797,000.00		887,000.00	(9,000.00)			878,000.00				878,000.00	(9,000.00)		
	2,740,000.00	797,000.00		3,537,000.00	(35,617.80)	(612.95)		3,500,769.25				3,500,769.25	(36,230.75)		
<b>FUND 171 - Pre-K Academy</b>															
171 Pre-K	1,665,138.26			1,665,138.26	(893.38)			1,664,444.88				1,664,444.88	(693.38)		
171-114 Ann Winkle School for Young Children	860,148.97	69,000.00		929,148.97				929,148.97				929,148.97			
171-124 Gonzalez	1,486,293.97	172,500.00		1,633,793.97				1,633,793.97				1,633,793.97			
	3,986,581.20	241,500.00		4,228,081.20	(893.38)			4,227,387.82				4,227,387.82	(893.38)		
<b>All Departments</b>															
<b>Salaries</b>	46,189,901.44	1,422,022.97	(684,000.00)	46,927,924.41			8,694,129.00	55,622,053.41				55,622,053.41	8,694,129.00		
	545,841.37			545,841.37				545,841.37				545,841.37			
TRs/TRS Care															
Slipends															
Growth - Elementary															
Growth - Secondary															
Equity Adjustments															

**Denton ISD  
2023-2024 Budget Worksheet**

**Proposed**

Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
6298	3,808,000.00				3,808,000.00	3,808,000.00				3,808,000.00				3,808,000.00	
ED		437,240.00			437,240.00	437,240.00			(3,570.00)	433,670.00	(433,670.00)			45,000.00	(437,240.00)
CW	46,050.00				46,050.00	46,050.00				45,000.00				120,000.00	(1,050.00)
AI	120,000.00				120,000.00	120,000.00	(1,050.00)			120,000.00				42,527.00	
VE	42,527.00				42,527.00	42,527.00				42,527.00				60,000.00	
VP	60,000.00				60,000.00	60,000.00				60,000.00				60,000.00	
6219	1,506,750.00				1,506,750.00	1,506,750.00			512,033.55	2,018,783.55				2,018,783.55	512,033.55
SROs - Contract														405,650.00	
Extra Duty	405,650.00				405,650.00	405,650.00				405,650.00				75,000.00	
Extra Duty Substitutes	75,000.00				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				75,000.00	
911															
Technology Interns															
SU-950															
Summer Help	56,000.00				56,000.00	56,000.00				56,000.00				56,000.00	
CO	20,000.00				20,000.00	20,000.00				20,000.00				20,000.00	
Conditioning	20,000.00				20,000.00	20,000.00				20,000.00				20,000.00	
FM	3,600.00				3,600.00	3,600.00				3,600.00				3,600.00	
Field Maintenance	3,600.00				3,600.00	3,600.00				3,600.00				3,600.00	
SS	28,000.00				28,000.00	28,000.00				28,000.00				28,000.00	
Saturday School	28,000.00				28,000.00	28,000.00				28,000.00				28,000.00	
TB	10,000.00				10,000.00	10,000.00				10,000.00				10,000.00	
Textbook - Summer Help	10,000.00				10,000.00	10,000.00				10,000.00				10,000.00	
JP	36,000.00				36,000.00	36,000.00				36,000.00				36,000.00	
Jump Start	36,000.00				36,000.00	36,000.00				36,000.00				36,000.00	
LM	136,000.00				136,000.00	136,000.00				136,000.00				136,000.00	
Lunchroom Monitors	136,000.00				136,000.00	136,000.00				136,000.00				136,000.00	
6410	21,597.95				21,597.95	21,597.95				19,438.16				19,438.16	(2,159.80)
Mileage Allowance	21,597.95				21,597.95	21,597.95				19,438.16				19,438.16	
VOE Students	30,000.00				30,000.00	30,000.00	(2,159.80)			30,000.00				30,000.00	
VO	30,000.00				30,000.00	30,000.00				30,000.00				30,000.00	
WM															
Web Managers															
6140	200,000.00				200,000.00	200,000.00				200,000.00				200,000.00	
Social Security	200,000.00				200,000.00	200,000.00				200,000.00				200,000.00	
6142	140,000.00				140,000.00	140,000.00				140,000.00				140,000.00	
Insurance	140,000.00				140,000.00	140,000.00				140,000.00				140,000.00	
6145	2,300,000.00				2,300,000.00	2,300,000.00				2,300,000.00				2,300,000.00	
Unemployment	2,300,000.00				2,300,000.00	2,300,000.00				2,300,000.00				2,300,000.00	
6148	318,000.00				318,000.00	318,000.00				318,000.00				318,000.00	
TRS - 1.6%	318,000.00				318,000.00	318,000.00				318,000.00				318,000.00	
6143	56,173,917.76	1,859,262.97	(684,000.00)		57,349,180.73	57,349,180.73	(3,209.80)		9,202,592.55	66,548,563.49	(433,670.00)			66,114,893.49	87,657,127.6
W/C	56,173,917.76	1,859,262.97	(684,000.00)		57,349,180.73	57,349,180.73	(3,209.80)		9,202,592.55	66,548,563.49	(433,670.00)			66,114,893.49	87,657,127.6
TRS On-Behalf					9,500,000.00	9,500,000.00				9,500,000.00				9,500,000.00	
					9,500,000.00	9,500,000.00				9,500,000.00				9,500,000.00	
<b>Fund Balance</b>															
<b>Total</b>	<b>322,944,673.13</b>		<b>(1,070,523.00)</b>	<b>(50,000.00)</b>	<b>321,824,150.13</b>	<b>321,824,150.13</b>	<b>(2,464,765.39)</b>	<b>(24,247.03)</b>	<b>15,241,543.23</b>	<b>334,576,680.94</b>	<b>(1,825,350.02)</b>		<b>328,433.86</b>	<b>333,079,764.78</b>	<b>11,255,614.65</b>





**Denton ISD  
2023-2024 Budget Worksheet  
Departmental/Campuses**

Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
<b>FUND 188-HIGH SCHOOL ALLOTTMENT-PIC31</b>														
188 High School Allotment														
<b>FUND 187- CCMR - PIC38</b>														
187 College, Career, Military Readiness	162,752.20				162,752.20	(16,275.22)			146,476.98				146,476.98	(16,275.22)
<b>FUND 191-FINE ARTS</b>														
191 Fine Arts	705,525.00	(11,900.00)	25,000.00		718,625.00	(71,862.50)	(11,033.10)	35,400.00	671,129.40	1,900.00			683,029.40	(35,595.60)
945 Fine Arts - General Fund	10,000.00				10,000.00	(1,000.00)			9,000.00				9,000.00	(1,000.00)
191-MA Fine Arts - Marachi	715,525.00	(11,900.00)	25,000.00		728,625.00	(72,862.50)	(11,033.10)	35,400.00	680,129.40	1,900.00			692,029.40	(36,595.60)
<b>FUND 189-IBO PROGRAM</b>														
189-IB Curriculum - IBO	220,788.51				220,788.51	(22,078.85)			198,709.66				198,709.66	(22,078.85)
<b>FUND 190-GIFTED &amp; TALENTED-PIC 21</b>														
190 Gifted & Talented	114,666.98	(8,500.00)			106,166.98	(10,616.70)		1,600.00	97,150.28	8,500.00			105,650.28	(516.70)
<b>FUND 192-BILINGUAL-PIC 25</b>														
192 Bilingual Education	307,061.17	(3,400.00)	(69,000.00)		234,661.17	(23,466.12)	(612.95)	8,500.00	219,082.10	3,400.00			222,482.10	(12,179.07)
699-04 Summer School-Bilingual	81,700.00				81,700.00	(8,170.00)			73,530.00				73,530.00	(8,170.00)
924 Bilingual Education	388,761.17	(3,400.00)	(69,000.00)		316,361.17	(31,636.12)	(612.95)	8,500.00	292,612.10	3,400.00			296,012.10	(20,349.07)
<b>FUND 195-STATE COMP-PIC 24, 26, 27, 28, 29, 30</b>														
195 State Compensatory Fund														
005 Davis School	19,205.66	(1,700.00)			17,505.66	(1,750.57)			15,755.09	1,700.00			17,455.09	(50.57)
006 JJAEP	28,500.00				28,500.00	(2,850.00)			25,650.00				25,650.00	(2,850.00)
039 Fred Moore HS	40,598.51	(1,700.00)			38,898.51	(3,899.85)			35,008.66	1,700.00			36,708.66	(2,189.85)
040 Joe Dale Sparks	2,275.00				1,425.00	(142.50)			1,282.50	850.00			2,132.50	(707.50)
936 Single Parents Program	18,750.00				18,750.00	(1,875.00)			16,875.00				16,875.00	(1,875.00)
969 Homebound	9,600.00				9,600.00	(960.00)			8,640.00				8,640.00	(960.00)
941 Curriculum - Elementary	5,480.84				5,480.84	(548.08)			4,932.76				4,932.76	(548.08)
942 Districtwide														
969 ATRISK	661,214.16				661,214.16	(680.00)			661,214.16				661,214.16	(680.00)
917 DLL	3,800.00				3,800.00	(500.00)			3,420.00				3,420.00	(500.00)
699-07 Summer School-HS Tuition Based	5,000.00				5,000.00				4,500.00				4,500.00	
699-01-AC Summer School-ES	12,685.00				12,685.00				12,685.00				12,685.00	
699-02-AC Summer School-MS	5,000.00				5,000.00				5,000.00				5,000.00	
699-03-AC Summer School-HS EOC														
699-06-AC Summer School-Sparks														
823-AC Accelerated Instruction														
<b>Total Accelerated Instruction</b>	<b>17,685.00</b>				<b>17,685.00</b>				<b>17,685.00</b>				<b>17,685.00</b>	
938 Special Education	119,636.16	(3,400.00)			116,236.16	(11,623.82)	(612.95)		103,999.59	3,400.00			107,399.59	(8,836.57)
750 Districtwide	50,000.00				50,000.00	(5,000.00)		255,800.00	788,000.00				45,000.00	(5,000.00)
830 Deaf Ed	532,200.00				532,200.00								788,000.00	255,800.00
272-933 MAC Program														
937 SHARS	275,484.00				275,484.00	(27,548.40)			247,935.60				247,935.60	(27,548.40)
699-05 Summer School-Sp Ed	977,320.16	(3,400.00)			973,920.16	(44,172.02)	(612.95)	255,800.00	1,184,935.19	3,400.00			1,188,335.19	214,415.03
<b>FUND 170- ESD &amp; CDC</b>														
170-045 Extended Day-CMS														
170-107 Extended Day-N Rayzor														
170-728 Extended Day-Business Office	1,700.00				1,700.00	(170.00)			1,530.00				1,530.00	(170.00)
170-944 Extended Day	204,372.00				204,372.00	(20,437.20)	(612.95)		183,321.85				183,321.85	(21,050.15)
170-970 Child Development Center	60,106.00				60,106.00	(6,010.60)			54,095.40				54,095.40	(6,010.60)
170-972 Fred Moore Day Nursery School	90,000.00				90,000.00	(9,000.00)			81,000.00				81,000.00	(9,000.00)
	356,178.00				356,178.00	(35,617.80)	(612.95)		319,947.25				319,947.25	(36,230.75)
<b>Fund 171 - Pre-K Academy</b>														
171 Pre-K	6,933.79				6,933.79	(693.38)			6,240.41				6,240.41	(693.38)
171-114 Ann Windle School for Young Children														
171-124 Gonzalez														
<b>All Departments</b>														
<b>Salaries</b>														
TRS/TRS Care														
Stipends														



**Denton ISD**  
**2023-2024 Budget Worksheet**  
**Departmental/Campuses**

Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
Growth - Elementary															
6238 Equity Adjustments	3,808,000.00				3,808,000.00	3,808,000.00				3,808,000.00				3,808,000.00	
ED Substitutes		437,240.00			437,240.00	437,240.00			(3,570.00)	433,670.00	(433,670.00)				(437,240.00)
CW Curriculum Writing	10,500.00				10,500.00	10,500.00	(1,050.00)			9,450.00				9,450.00	(1,050.00)
AI Attendance Incentives															
VE VEP															
VP Vacation Payouts															
6219 SRO's - Contract	886,042.50				886,042.50	886,042.50			512,033.55	1,398,076.05				1,398,076.05	512,033.55
JW Extra Duty Substitutes															
RV Extra Duty Substitutes															
911 Technology Interns															
SU-950 Summer Help															
CO Conditioning															
FM Field Maintenance															
SS Saturday School															
TB Textbook - Summer Help															
JP Jump Start															
LM Lunchroom Monitors															
6410 Mileage Allowance	21,597.95				21,597.95	21,597.95	(2,159.80)			19,438.16				19,438.16	(2,159.80)
VO VOE Students															
WM Web Managers															
6140 Social Security															
6142 Insurance															
6145 Unemployment															
6148 TRS - 1.6%															
6143 W/C															
<b>Totals</b>	<b>4,726,140.45</b>	<b>437,240.00</b>	<b>(274,523.00)</b>	<b>(50,000.00)</b>	<b>5,163,380.45</b>	<b>5,163,380.45</b>	<b>(3,209.80)</b>	<b>(24,247.03)</b>	<b>508,463.55</b>	<b>5,668,634.21</b>	<b>(433,670.00)</b>	<b>(1,825,350.02)</b>	<b>328,433.86</b>	<b>5,234,984.21</b>	<b>71,583.76</b>

TRS On-Behalf

**Fund Balance**

Total

**Denton ISD  
2023-2024 Budget Worksheet  
Other Payroll Costs**

FUND 188 - CAMPUS	Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
002	RHS															
003	DHS															
007	GHS															
008	BHS															
009	LaGrone Academy	166,855.00	(166,855.00)													
041	RCMS															
044	SMS															
045	CMS															
046	MMS															
047	NMS															
048	HMS															
049	BMS															
050	PCMS															
102	Houston	(138,000.00)														
104	Alexander	(69,000.00)														
105	Hodge	138,000.00														
106	McNair	207,000.00														
107	Rayzor	(414,000.00)														
108	Rivera															
109	Shultz															
110	Ginnings	138,000.00														
111	Borman	138,000.00														
112	Evers	(69,000.00)														
113	W. S. Ryan	(276,000.00)														
114	Ann Windle School															
115	EP Rayzor	(207,000.00)														
116	Pecan Creek	345,000.00														
117	Providence	(945,000.00)														
118	Wink	(276,000.00)														
119	Swain															
120	Paloma Creek	186,000.00														
121	L. A. Nelson	138,000.00														
122	Blanton	(69,000.00)														
123	Stephens	138,000.00														
124	PoPo & Lupe Gonzalez SYC															
125	Cross Oaks	(69,000.00)														
126	Dorothy Adkins	(207,000.00)														
127	Bell	(138,000.00)														
128	Union Park	(650,250.00)														
129	Sandbrook	3,864,400.00	(3,864,400.00)													
	K-8 Virtual Academy	(945,000.00)														
		1,056,005.00	(1,056,005.00)													
										3,330,272.75	3,330,272.75				3,330,272.75	
	<b>ADMINISTRATION</b>															
701	Superintendent															
702	Board of Education															
748	General Counsel															
728	Communications									60,230.00	60,230.00				60,230.00	
741	Foundation - Administrative															
841	Foundation - Grants															
710	Publication Center - Adm															
990	Communities in Schools									35,250.00	35,250.00				35,250.00	
	<b>ADMINISTRATIVE SERVICES</b>															
703	Tax Office															
725	Records Management															
728	Adm Services															
729	Financial Operations															
730	Risk Management	90,052.00	(90,052.00)													
740	Districtwide Administrative															
999	Districtwide	90,052.00	(90,052.00)													
	<b>ACADEMIC PROGRAMS</b>															
	<b>HUMAN RESOURCES</b>															
727	Human Resources															
	<b>ELEMENTARY EDUCATION</b>															
922	Instructional Services															
931	Health Services															
971	Community Education															
	<b>SECONDARY EDUCATION</b>															
921	Academic Programs															
939	Secondary Academic Programs															
760/980	ROTC - BHS	15,000.00	(15,000.00)													
932	Campus/Student Services															
923	Dyslexia	690,000.00	(690,000.00)													

**Denton ISD  
2023-2024 Budget Worksheet  
Other Payroll Costs**

Organization	22-23 Original Budget	22-23 Changes	22-23 Additions	22-23 Additions	22-23 Additions	23-24 Base Budget	23-24 Base Budget	23-24 Base Budget	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
937 Intervention Services	705,000.00	(705,000.00)								(1,785,179.95)	(1,785,179.95)				(1,785,179.95)	(1,785,179.95)
COMMUNITY DEVELOPMENT																
731 Community Development	705,000.00	(705,000.00)								(1,785,179.95)	(1,785,179.95)				(1,785,179.95)	(1,785,179.95)
<b>TOTAL ACADEMIC PROGRAMS</b>																
<b>TECHNOLOGY</b>																
911 Data Processing																
<b>OPERATIONS</b>																
947 Warehouse																
948 Energy Management																
949 Grounds Contract																
950 Grounds Contract																
951 Facility Rental Costs	25,000.00					25,000.00	25,000.00				25,000.00				25,000.00	
949 Energy Management																
950 M & O	324,965.97	(324,965.97)														
951 Major Maintenance																
952 Housekeeping																
953 Transportation	3,563,575.75					3,563,575.75	3,563,575.75			198,952.33	3,762,528.08				3,762,528.08	198,952.33
957 Facilities																
956 Construction																
958 Safety and Security																
193-RT Facility Rental Costs																
	3,913,541.72	(324,965.97)				3,588,575.75	3,588,575.75			198,952.33	3,787,528.08				3,787,528.08	198,952.33
<b>CURRICULUM</b>																
940 Curriculum & Staff Dev																
941 Curriculum - Elementary	69,000.00	(69,000.00)														
942 Curriculum - Secondary																
943 Department of Digital Learning																
918 Data and Assessment																
919 Advanced Academics																
920 Federal Programs																
EF Elm Fork	69,000.00	(69,000.00)														
	4,777,593.72	(1,189,017.97)				3,588,575.75	3,588,575.75			(1,525,997.62)	2,062,578.13				2,062,578.13	(1,525,997.62)
<b>TOTAL ADMINISTRATION</b>																
<b>FUND 194 - LOCAL F&amp;E &amp; REPLACEMENT</b>																
194-22 Bilingual																
194-25 CATE																
194-51 Major Maintenance																
194-52 Vehicles																
194-65 Phone																
194-68 Curriculum - Elementary																
194-62 Curriculum - Secondary																
194-70 Districtwide-Equipment																
194-22-70 BHS - ROTC																
194-71 Technology																
194-72 Fine Arts-Equipment																
194-73 Fine Arts-Band Uniforms																
194-74 Fine Arts-Instrument Usage																
194-80 Child Nutrition																
194-80 Campus Start-up																
194-91 Athletic - Major Maintenance																
194-99 Insurance Deductibles - Property																
	189,500.00	(77,500.00)				(112,000.00)	(112,000.00)									
	189,500.00	(77,500.00)				(112,000.00)	(112,000.00)									
<b>FUND 181-ATHLETICS-PIC 91</b>																
946 Athletics																
940 Stadium																
921 Stadium																
	189,500.00	(77,500.00)				(112,000.00)	(112,000.00)									
<b>FUND 185-CAREER &amp; TECHNOLOGY-PIC 22</b>																
934 Vocational Adm																
935 Advanced Technology Center																
	189,500.00	(77,500.00)				(112,000.00)	(112,000.00)									
<b>FUND 188-HIGH SCHOOL ALLOTMENT-PIC 31</b>																
188 High School Allotment																
	189,500.00	(77,500.00)				(112,000.00)	(112,000.00)									
<b>FUND 187 - CCMR - PIC 38</b>																
187 College, Career, Military Readiness																
	189,500.00	(77,500.00)				(112,000.00)	(112,000.00)									
<b>FUND 191-FINE ARTS</b>																
941 Fine Arts																
942 Fine Arts - General Fund																
191-MA Fine Arts - Materials																

**Denton ISD  
2023-2024 Budget Worksheet  
Other Payroll Costs**

Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 10% Reduction Budget	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
<b>FUND 188-IBO PROGRAM</b>														
188-HB Curriculum - IBO														
<b>FUND 190-GIFTED &amp; TALENTED-PIC 21</b>														
190 Gifted & Talented														
<b>FUND 192-BILINGUAL-PIC 25</b>														
192 Bilingual Education														
695-04 Summer School-Bilingual														
924 Bilingual Education														
<b>FUND 195-STATE COMP-PIC 24, 26, 27, 28, 29, 30</b>														
195 State Compensatory Fund	69,000.00	(69,000.00)												
005 Davis School														
006 JIAEP														
039 Fred Moore HS														
040 Joe Dale Sparks														
936 Single Parents Program														
959 Homebound														
941 Curriculum - Elementary														
942 Curriculum - Secondary														
959 Districtwide														
AK At Risk														
917 DLL														
695-07 Summer School-HS Tuition Based	40,000.00				40,000.00	40,000.00			40,000.00				40,000.00	
695-01-AC Summer School-ES	80,701.00				80,701.00	80,701.00			80,701.00				80,701.00	
695-02-AC Summer School-HS	73,701.95				73,701.95	73,701.95			73,701.95				73,701.95	
695-03-AC Summer School-ES ECC	7,000.00				7,000.00	7,000.00			7,000.00				7,000.00	
695-04-AC Accelerated Instruction	4,165.90				4,165.90	4,165.90			4,165.90				4,165.90	
823-AC Total Accelerated Instruction	<b>165,588.85</b>				<b>165,588.85</b>	<b>165,588.85</b>			<b>165,588.85</b>				<b>165,588.85</b>	
	274,588.85	(69,000.00)			205,588.85	205,588.85			205,588.85				205,588.85	
<b>FUND 196-SPECIAL EDUCATION-PIC23</b>														
938 Special Education	69,000.00	(69,000.00)						352,500.00	352,500.00				352,500.00	352,500.00
750 Districtwide														
830 Deaf Ed														
272-933 MAC Program														
937 SHARS														
695-05 Summer School-Sp Ed	69,000.00	(69,000.00)						352,500.00	352,500.00				352,500.00	352,500.00
<b>FUND 170 - ESD &amp; CDC</b>														
170-145 Extended Day-CMS	10,000.00				10,000.00	10,000.00			10,000.00				10,000.00	
170-107 Extended Day-AY Bayzor	7,000.00				7,000.00	7,000.00			7,000.00				7,000.00	
170-728 Extended Day-Business Office	25,687.00				25,687.00	25,687.00			25,687.00				25,687.00	
170-944 Extended Day	1,951,241.00				1,951,241.00	1,951,241.00			1,951,241.00				1,951,241.00	
170-970 Child Development Center	389,894.00				389,894.00	389,894.00			389,894.00				389,894.00	
170-972 Fred Moore Day Nursery School	797,000.00	797,000.00			797,000.00	797,000.00			797,000.00				797,000.00	
	2,383,822.00	797,000.00			3,180,822.00	3,180,822.00			3,180,822.00				3,180,822.00	
<b>Fund 171 - Pre-K Academy</b>														
171 Pre-K	(69,000.00)	69,000.00												
171-114 Ann Windle School for Young Children	(172,500.00)	172,500.00												
171-124 Gonzalez	(241,500.00)	241,500.00												
<b>All Departments</b>														
<b>Salaries</b>	6,874,110.70	1,422,022.97	(684,000.00)		7,612,133.67	7,612,133.67		8,694,129.00	16,306,262.67		(15,038,861.20)		1,267,401.47	(6,344,732.20)
Sharks	545,841.37				545,841.37	545,841.37			545,841.37				545,841.37	
TRS/TRS Care														
Stipends														
Growth - Elementary														
Growth - Secondary														
Equity Adjustments														
Substitutes														
ED Educational Leave	35,550.00				35,550.00	35,550.00			35,550.00				35,550.00	
CW Critical Writing Team	120,000.00				120,000.00	120,000.00			120,000.00				120,000.00	
AI Attendance Incentives	42,527.00				42,527.00	42,527.00			42,527.00				42,527.00	
VE VEP	60,000.00				60,000.00	60,000.00			60,000.00				60,000.00	
VP Vacation Payouts	620,707.50				620,707.50	620,707.50			620,707.50				620,707.50	
6219 SROs - Contract	405,650.00				405,650.00	405,650.00			405,650.00				405,650.00	
6118 Extra Duty	75,000.00				75,000.00	75,000.00			75,000.00				75,000.00	
JW Extra Duty Substitutes	75,000.00				75,000.00	75,000.00			75,000.00				75,000.00	
RV Extra Duty Interns	56,000.00				56,000.00	56,000.00			56,000.00				56,000.00	
917 Technology Interns	20,000.00				20,000.00	20,000.00			20,000.00				20,000.00	
900-950 Summer Help	3,600.00				3,600.00	3,600.00			3,600.00				3,600.00	
CU Training	28,000.00				28,000.00	28,000.00			28,000.00				28,000.00	
FM Field Maintenance														
SS Saturday School														

**Denton ISD  
2023-2024 Budget Worksheet  
Other Payroll Costs**

	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
TB	10,000.00				10,000.00	10,000.00				10,000.00				10,000.00	
JP	36,000.00				36,000.00	36,000.00				36,000.00				36,000.00	
LM	136,000.00				136,000.00	136,000.00				136,000.00				136,000.00	
6410															
VO	30,000.00				30,000.00	30,000.00				30,000.00				30,000.00	
WM	200,000.00				200,000.00	200,000.00				200,000.00				200,000.00	
6140															
6142	140,000.00				140,000.00	140,000.00				140,000.00				140,000.00	
6145	2,300,000.00				2,300,000.00	2,300,000.00				2,300,000.00				2,300,000.00	
6149	318,000.00				318,000.00	318,000.00				318,000.00				318,000.00	
6143	12,131,986.57	1,422,022.97	(684,000.00)		12,870,009.54	12,870,009.54			8,694,129.00	21,564,138.54		(15,038,861.20)		6,525,277.34	(6,344,732.20)
	9,500,000.00				9,500,000.00	9,500,000.00				9,500,000.00				9,500,000.00	
TRF On-Behalf															
<b>Fund Balance</b>															
<b>Total</b>	30,140,986.14		(796,000.00)		29,344,986.14	29,344,986.14			10,850,904.13	40,195,900.27		(15,038,861.20)		25,157,039.07	(4,187,957.07)

**Denton ISD  
2023-2024 Budget Worksheet  
Personnel Budget Salaries**

FUND 188 - CAMPUS	Organization	22-23	22-23	22-23	22-23	22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	
		Original Budget	Changes	Adjustments	Adds	Base Budget	Base Budget	10% Reduction	Copier Allocation	New Funding	Adjusted Budget	Educational Leave	Changes	One-time Expenditures	Proposed Budget
002	RHS	8,557,957.87				8,557,957.87	8,557,957.87			8,557,957.87				8,557,957.87	
003	DHS	8,159,848.90				8,159,848.90	8,159,848.90			8,159,848.90				8,159,848.90	
007	GHS	9,440,029.21				9,440,029.21	9,440,029.21			9,440,029.21				9,440,029.21	
008	BHS	6,769,673.19				6,769,673.19	6,769,673.19			6,769,673.19				6,769,673.19	
009	LaGrone Academy														
041	RCMS	3,932,135.52				3,932,135.52	3,932,135.52			3,932,135.52				3,932,135.52	
044	SMS	3,884,254.48				3,884,254.48	3,884,254.48			3,884,254.48				3,884,254.48	
045	CMS	3,595,215.54				3,595,215.54	3,595,215.54			3,595,215.54				3,595,215.54	
046	MMS	3,646,048.05				3,646,048.05	3,646,048.05			3,646,048.05				3,646,048.05	
047	NMS	4,138,214.38				4,138,214.38	4,138,214.38			4,138,214.38				4,138,214.38	
048	HMS	4,261,234.16				4,261,234.16	4,261,234.16			4,261,234.16				4,261,234.16	
049	BMS	3,562,827.19				3,562,827.19	3,562,827.19			3,562,827.19				3,562,827.19	
050	Check	3,259,267.60				3,259,267.60	3,259,267.60			3,259,267.60				3,259,267.60	
102	Houston	2,543,665.63				2,543,665.63	2,543,665.63			2,543,665.63				2,543,665.63	
104	Alexander	2,589,887.65				2,589,887.65	2,589,887.65			2,589,887.65				2,589,887.65	
105	Hodge	2,795,852.34				2,795,852.34	2,795,852.34			2,795,852.34				2,795,852.34	
106	McNair	2,374,455.12				2,374,455.12	2,374,455.12			2,374,455.12				2,374,455.12	
107	Rayzor	2,742,759.15				2,742,759.15	2,742,759.15			2,742,759.15				2,742,759.15	
108	Rivera	2,667,679.09				2,667,679.09	2,667,679.09			2,667,679.09				2,667,679.09	
109	Shultz	2,626,728.71				2,626,728.71	2,626,728.71			2,626,728.71				2,626,728.71	
110	Ginnings	2,601,037.63				2,601,037.63	2,601,037.63			2,601,037.63				2,601,037.63	
111	Borman	2,339,528.78				2,339,528.78	2,339,528.78			2,339,528.78				2,339,528.78	
112	Evers	2,601,298.95				2,601,298.95	2,601,298.95			2,601,298.95				2,601,298.95	
113	W. S. Ryan	2,627,611.84				2,627,611.84	2,627,611.84			2,627,611.84				2,627,611.84	
114	Ann Winkle School														
115	EP Rayzor	2,006,290.43				2,006,290.43	2,006,290.43			2,006,290.43				2,006,290.43	
116	Pelican Creek	2,835,191.16				2,835,191.16	2,835,191.16			2,835,191.16				2,835,191.16	
117	Providence	1,632,123.72				1,632,123.72	1,632,123.72			1,632,123.72				1,632,123.72	
118	Previdence	2,932,123.72				2,932,123.72	2,932,123.72			2,932,123.72				2,932,123.72	
119	Savannah	2,774,097.83				2,774,097.83	2,774,097.83			2,774,097.83				2,774,097.83	
120	Paloma Creek	2,303,366.67				2,303,366.67	2,303,366.67			2,303,366.67				2,303,366.67	
121	L. A. Nelson	2,528,264.86				2,528,264.86	2,528,264.86			2,528,264.86				2,528,264.86	
122	Blantion	2,064,802.57				2,064,802.57	2,064,802.57			2,064,802.57				2,064,802.57	
123	Stephens	1,932,874.07				1,932,874.07	1,932,874.07			1,932,874.07				1,932,874.07	
124	PoPo & Lupe Gonzalez SYC														
125	Cross Oaks	2,561,938.18				2,561,938.18	2,561,938.18			2,561,938.18				2,561,938.18	
126	Dorothy Adkins	1,728,397.76				1,728,397.76	1,728,397.76			1,728,397.76				1,728,397.76	
127	Bell	2,888,032.06				2,888,032.06	2,888,032.06			2,888,032.06				2,888,032.06	
128	Union Park														
129	Sandbrook														
129	K-8 Virtual Academy														
		120,258,565.92				120,258,565.92	120,258,565.92			120,258,565.92				120,258,565.92	
	<b>ADMINISTRATION</b>														
701	Superintendent	654,042.56				654,042.56	654,042.56			654,042.56				654,042.56	
702	Board of Education														
748	General Counsel														
728	Communications	446,779.53				446,779.53	446,779.53			446,779.53				446,779.53	
741	Foundation - Administrative	65,268.94				65,268.94	65,268.94			65,268.94				65,268.94	
841	Foundation - Grants														
710	Publication Center - Adm	29,182.50				29,182.50	29,182.50			29,182.50				29,182.50	
990	Communities in Schools														
		1,195,273.53				1,195,273.53	1,195,273.53			1,195,273.53				1,195,273.53	
	<b>ADMINISTRATIVE SERVICES</b>														
703	Tax Office														
725	Records Management	55,855.75				55,855.75	55,855.75			55,855.75				55,855.75	
728	Adm Services	1,551,194.33				1,551,194.33	1,551,194.33			1,551,194.33				1,551,194.33	
729	Financial Operations	235,908.90				235,908.90	235,908.90			235,908.90				235,908.90	
720	Risk Management	137,832.36				137,832.36	137,832.36			137,832.36				137,832.36	
790	District-Wide Administrative														
899	District-wide	1,025.10				1,025.10	1,025.10			1,025.10				1,025.10	
		1,981,816.44				1,981,816.44	1,981,816.44			1,981,816.44				1,981,816.44	
	<b>ACADEMIC PROGRAMS</b>														
	<b>HUMAN RESOURCES</b>														
727	Human Resources	1,074,917.36				1,074,917.36	1,074,917.36			1,074,917.36				1,074,917.36	
	<b>ELEMENTARY EDUCATION</b>														
922	Instructional Services	118,662.00				118,662.00	118,662.00			118,662.00				118,662.00	
931	Health Services														
971	Community Education														
	<b>SECONDARY EDUCATION</b>														
921	Academic Programs	118,662.00				118,662.00	118,662.00			118,662.00				118,662.00	
939	Secondary Academic Programs	541,895.15				541,895.15	541,895.15			541,895.15				541,895.15	
760/960	ROTC - BHS	306,105.72				306,105.72	306,105.72			306,105.72				306,105.72	
932	Campus/Student Services Counseling	326,409.60				326,409.60	326,409.60			326,409.60				326,409.60	
923	Dyslexia	192,716.35				192,716.35	192,716.35			192,716.35				192,716.35	

**Denton ISD  
2023-2024 Budget Worksheet**

**Personnel Budget Salaries**

Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
837 Intervention Services	1,367,216.82				1,367,216.82	1,367,216.82				1,367,216.82				1,367,216.82	
<b>COMMUNITY DEVELOPMENT</b>															
731 Community Development	68,006.72				68,006.72	68,006.72				68,006.72				68,006.72	
<b>TOTAL ACADEMIC PROGRAMS</b>	<b>2,628,802.90</b>				<b>2,628,802.90</b>	<b>2,628,802.90</b>				<b>2,628,802.90</b>				<b>2,628,802.90</b>	
<b>TECHNOLOGY</b>															
911 Data Processing	3,391,847.87				3,391,847.87	3,391,847.87				3,391,847.87				3,391,847.87	
<b>OPERATIONS</b>															
193-947 Warehouse	209,712.05				209,712.05	209,712.05				209,712.05				209,712.05	
193-948 Energy Management															
193-949 Grounds Contract															
193-950 Grounds Maintenance															
193-951 Facility Rental Costs															
949 Energy Management	1,362,882.36				1,362,882.36	1,362,882.36				1,362,882.36				1,362,882.36	
950 M & O	2,949,257.18				2,949,257.18	2,949,257.18				2,949,257.18				2,949,257.18	
951 Major Maintenance	1,306,765.39				1,306,765.39	1,306,765.39				1,306,765.39				1,306,765.39	
952 Housekeeping	39,227.83				39,227.83	39,227.83				39,227.83				39,227.83	
953 Transportation															
957 Facilities															
956 Construction															
958 Safety and Security															
193-RT Facility Rental Costs	5,867,844.81				5,867,844.81	5,867,844.81				5,867,844.81				5,867,844.81	
<b>CURRICULUM</b>															
940 Curriculum & Staff Dev	494,135.17				494,135.17	494,135.17				494,135.17				494,135.17	
941 Curriculum - Elementary	479,182.45				479,182.45	479,182.45				479,182.45				479,182.45	
942 Curriculum - Secondary	378,994.26				378,994.26	378,994.26				378,994.26				378,994.26	
943 Department of Digital Learning	90,086.47				90,086.47	90,086.47				90,086.47				90,086.47	
918 Data and Assessment	198,990.77				198,990.77	198,990.77				198,990.77				198,990.77	
919 Advanced Academics	105,619.82				105,619.82	105,619.82				105,619.82				105,619.82	
920 Federal Programs	1,747,708.94				1,747,708.94	1,747,708.94				1,747,708.94				1,747,708.94	
EF Elm Fork															
<b>TOTAL ADMINISTRATION</b>	<b>16,813,294.49</b>				<b>16,813,294.49</b>	<b>16,813,294.49</b>				<b>16,813,294.49</b>				<b>16,813,294.49</b>	
<b>FUND 194 - LOCAL F&amp;E &amp; REPLACEMENT</b>															
194-22 CATE	2,800,973.50				2,800,973.50	2,800,973.50				2,800,973.50				2,800,973.50	
194-25 Bilingual															
194-51 Major Maintenance															
194-52 Vehicles															
194-55 Copiers															
194-61 Curriculum - Elementary															
194-62 Curriculum - Secondary															
194-70 Districtwide-Equipment															
194-22-70 BHS - ROTC															
194-71 Technology															
194-72 Fine Arts-Equipment															
194-73 Fine Arts-Band Uniforms															
194-74 Fine Arts-Instrument Usage															
194-80 Child Nutrition															
194-80 Campus Start-up															
194-91 Athletic - Major Maintenance															
194-99 Insurance Deductibles - Property															
<b>FUND 181-ATHLETICS-PIC 91</b>															
916 Athletics	2,800,973.50				2,800,973.50	2,800,973.50				2,800,973.50				2,800,973.50	
920 Stationery															
821 Stadium	2,800,973.50				2,800,973.50	2,800,973.50				2,800,973.50				2,800,973.50	
<b>FUND 185-CAREER &amp; TECHNOLOGY-PIC 22</b>															
934 Vocational Adm	3,764,465.75				3,764,465.75	3,764,465.75				3,764,465.75				3,764,465.75	
935 Advanced Technology Center	2,375,149.76				2,375,149.76	2,375,149.76				2,375,149.76				2,375,149.76	
	6,139,615.51				6,139,615.51	6,139,615.51				6,139,615.51				6,139,615.51	
<b>FUND 188-HIGH SCHOOL ALLOTMENT-PIC 31</b>															
188 High School Allotment	2,494,740.43				2,494,740.43	2,494,740.43				2,494,740.43				2,494,740.43	
<b>FUND 187 - CCMR - PIC 38</b>															
187 College, Career, Military Readiness															
<b>FUND 191-FINE ARTS</b>															
945 Fine Arts	247,893.82				247,893.82	247,893.82				247,893.82				247,893.82	
945 Fine Arts - General Fund															
191-MA Fine Arts - Mariachi	247,893.82				247,893.82	247,893.82				247,893.82				247,893.82	

**Denton ISD  
2023-2024 Budget Worksheet**

Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
<b>FUND 189-IBO PROGRAM</b>															
189-IB Curriculum - IBO	324,192.59				324,192.59	324,192.59				324,192.59				324,192.59	
<b>FUND 190-GIFTED &amp; TALENTED-PIC 21</b>															
190 Gifted & Talented	2,477,865.16				2,477,865.16	2,477,865.16				2,477,865.16				2,477,865.16	
<b>FUND 192-BILINGUAL-PIC 25</b>															
192 Bilingual Education	3,641,068.13				3,641,068.13	3,641,068.13				3,641,068.13				3,641,068.13	
695-04 Summer School-Bilingual	416,738.41				416,738.41	416,738.41				416,738.41				416,738.41	
924 Bilingual Education	4,057,806.54				4,057,806.54	4,057,806.54				4,057,806.54				4,057,806.54	
<b>FUND 195-STATE COMP-PIC 24, 26, 27, 28, 29, 30</b>															
195 State Compensatory Fund	5,441,474.83				5,441,474.83	5,441,474.83				5,441,474.83				5,441,474.83	
005 Davis School	1,077,075.67				1,077,075.67	1,077,075.67				1,077,075.67				1,077,075.67	
008 JIAEP															
039 Fred Moore HS	636,368.46				636,368.46	636,368.46				636,368.46				636,368.46	
040 Joe Dale Sparks	843,408.22				843,408.22	843,408.22				843,408.22				843,408.22	
936 Single Parents Program	137,651.53				137,651.53	137,651.53				137,651.53				137,651.53	
959 Homebound															
941 Curriculum - Elementary	1,110,504.49				1,110,504.49	1,110,504.49				1,110,504.49				1,110,504.49	
942 Curriculum - Secondary	129,189.07				129,189.07	129,189.07				129,189.07				129,189.07	
959 Districtwide	221,348.57				221,348.57	221,348.57				221,348.57				221,348.57	
AK At Risk															
917 DLL	42,322.82				42,322.82	42,322.82				42,322.82				42,322.82	
695-07 Summer School-HS Tuition Based															
695-01-AC Summer School-ES															
695-02-AC Summer School-HS EOC															
695-03-AC Summer School-ES															
695-04-AC Summer School-Salaries															
823-AC Accelerated Instruction															
<b>Total Accelerated Instruction</b>	9,639,343.66				9,639,343.66	9,639,343.66				9,639,343.66				9,639,343.66	
<b>FUND 196-SPECIAL EDUCATION-PIC23</b>															
938 Special Education	2,329,264.93				2,329,264.93	2,329,264.93				2,329,264.93				2,329,264.93	
750 Districtwide	23,159,720.13				23,159,720.13	23,159,720.13				23,159,720.13				23,159,720.13	
830 Deaf Ed															
272-933 MAC Program															
937 SHARS															
695-05 Summer School-Sp Ed															
<b>FUND 170 ESD &amp; CDC</b>															
170-045 Extended Day-CMS															
170-107 Extended Day-Boyzor															
170-728 Extended Day-Business Office															
170-944 Extended Day															
170-970 Child Development Center															
170-972 Fred Moore Day Nursery School															
<b>Fund 171 - Pre-K Academy</b>															
171 Pre-K	1,658,204.47				1,658,204.47	1,658,204.47				1,658,204.47				1,658,204.47	
171-114 Ann Winkle School for Young Children	929,148.97				929,148.97	929,148.97				929,148.97				929,148.97	
171-124 Gonzalez	1,633,793.97				1,633,793.97	1,633,793.97				1,633,793.97				1,633,793.97	
	4,221,147.41				4,221,147.41	4,221,147.41				4,221,147.41				4,221,147.41	
<b>All Departments</b>															
<b>Salaries</b>	39,315,790.74				39,315,790.74	39,315,790.74				39,315,790.74				39,315,790.74	
TRIS/TRS Care															
Stipends															
Growth - Elementary															
Growth - Secondary															
Equity Adjustments															
Substitutes															
Educational Leave															
Critical Writing Team															
Attendance Incentives															
VEP															
Vacation Payouts															
VP															
6219 SRCOs - Contract															
Extra Duty															
Extra Duty Substitutes															
Extra Duty Substitutes															
Technology Interns															
917-950 Summer Help															
CO Community															
FM Field Maintenance															
SS Saturday School															



**Denton ISD  
2023-2024 Budget Worksheet**

**Personnel Budget Salaries**

Organization	22-23 Original Budget	22-23 Changes	22-23 Adjustments	22-23 Adds	22-23 Base Budget	23-24 Base Budget	23-24 10% Reduction	23-24 Copier Allocation	23-24 New Funding	23-24 Adjusted Budget	23-24 Educational Leave	23-24 Changes	23-24 One-time Expenditures	23-24 Proposed Budget	23-24 Increase (Decrease) Campus/Dept
TRB															
JP															
LM															
6410															
VO															
WM															
6140															
6142															
6145															
6149															
6143															
	39,315,790.74				39,315,790.74	39,315,790.74				39,315,790.74		15,038,861.20		54,354,651.94	15,038,861.20
TRS On-Behalf															
<b>Fund Balance</b>															
<b>Total</b>	234,280,214.83				234,280,214.83	234,280,214.83				234,280,214.83		15,038,861.20		249,319,076.03	15,038,861.20

**Denton ISD  
Summary of Budget Changes  
2023-2024**

Request #	Recommended Amount	Description
<b>PERSONNEL</b>		
<b><u>22-23 Fiscal Year Changes - Personnel</u></b>		
R-171	22,500.00	Mentor Denton Stipends
	<b><u>22,500.00</u></b>	<b>Total 22-23 Fiscal Year Changes - Personnel</b>
<b><u>Elementary</u></b>		
R-93	282,000.00	4 FTE's - Growth Units - Elementary
	70,500.00	1 FTE - Ginnings Elementary Prek Teacher
	35,250.00	1 FTE - Ginnings Elementary Prek Aide
	35,250.00	1 FTE - Sandbrock Elementary Office Aide
	70,500.00	1 FTE - WS Ryan Elementary 4th Grade
	70,500.00	1 FTE - Evers Elementary 4th Grade
	<b><u>564,000.00</u></b>	<b>Total Elementary</b>
<b><u>Middle School</u></b>		
	5,164,422.75	Pat Cheek Middle School (See Pat Cheek Middle School Staffing Sheet)
	(141,000.00)	(2) General Special Education FTEs - Transfer from Rodriguez Middle School to Pat Cheek Middle School
	(141,000.00)	(2) General Special Education FTEs - Transfer from Navo Middle School to Pat Cheek Middle School
	(70,500.00)	(1) AVLS Teacher - Transfer from Rodriguez Middle School to Pat Cheek Middle School
	(70,500.00)	(1) PABS Teacher - Transfer from Navo Middle School to Pat Cheek Middle School
	(35,250.00)	(2) AVLS Aides - Transfer from Rodriguez Middle School to Pat Cheek Middle School
	(35,250.00)	(2) PABS Aides - Transfer from Navo Middle School to Pat Cheek Middle School
	(1,057,500.00)	(15) FTE's Transfer from Navo Middle School to Pat Cheek Middle School
	(705,000.00)	(10) FTE's Transfer from Rodriguez Middle School to Pat Cheek Middle School
	139,850.00	Pat Cheek Middle School Stipends
	<b><u>3,048,272.75</u></b>	<b>Total Middle School</b>
	<b><u>3,048,272.75</u></b>	<b>Total Secondary Personnel</b>
<b><u>District-wide Personnel</u></b>		
R-201	60,230.00	1 FTE - Administrative Assistant, Business Operations/Legal
R-29	282,000.00	4 FTE's Behavior Coaches (previously funded with expiring ARP Grant Funding)
R-30	70,500.00	1 FTE O&M Specialist (previously funded with expiring ARP Grant Funding)
R-11	46,633.93	1 FTE - Transportation East Facility - Fleet Maintenance Supervisor
R-13	115,024.00	2 FTEs -Transportation - Mechanic for Two Facilities
R-15	37,294.40	1 FTE - Transportation East Facility - Secretary
	(1,785,179.95)	Reclass of FTE's Related to Bond Projects
	(1,120,000.00)	Reclass of FTE's to ESSER Grant
	<b><u>(2,293,497.62)</u></b>	<b>Total District-wide Positions</b>
	<b><u>1,341,275.13</u></b>	<b>Total New Positions</b>
<b><u>Other Personnel</u></b>		
<b><u>23-24 Other Personnel</u></b>		
R-92	9,329,429.00	<b>2023-2024 Salary Compensation Plan and Benefits</b>
	<b><u>9,329,429.00</u></b>	<b>Total 23-24 Other Personnel</b>
<b><u>23-24 One-time Costs for Personnel</u></b>		
R-19	180,200.00	Reading Academy Stipends
	<b><u>180,200.00</u></b>	<b>Total 23-24 One-time Costs for Personnel</b>
	<b><u>9,509,629.00</u></b>	<b>Total Other Personnel</b>
	<b><u>10,850,904.13</u></b>	<b>Total Personnel</b>

**Denton ISD  
Summary of Budget Changes  
2023-2024**

Request #	Recommended Amount	Description
<b>NON-PERSONNEL</b>		
<b><u>22-23 Fiscal Year Changes - Non-Personnel</u></b>		
R-187	191,376.00	Contract Increase - Risk Management - Property Casualty Insurance
R-188	221,650.00	Contract Increase - Operations - Grounds
R-180	13,335.34	Contract Increase - Digital Learning - Mitinet, TLC Catalog, Ebsco ebook Database, Eduphoria
R-181	90,000.00	Contract Increase - Communities In Schools - addition of McNair and Borman
R-182	109,800.00	Contract Increase - Regional Day School Program for the Deaf
R-183	200,000.00	Contract Increase - Student Resource Officers
R-179	96,132.89	Contract Increase - Denton County Appraisal District
R-189	35,800.00	Avant STAMP Proficiency (not IMA eligible)
R-186	64,233.00	Growth - Athletics Departmental Budget
	1,022,327.23	
R-192	24,150.00	Contract Increase - Academic Programs - Software for CIP and DIP
R-172	102,170.00	Contract Increase - City of Denton - Natatorium
R-190	300,000.00	Contract Increase - Denton County Appraisal District
R-191	146,000.00	Contract Increase - Regional Day School Program for the Deaf
R-167	6,000.00	Contract Increase - Financial Operations - Audit Engagement
R-155	5,366.40	Contract Increase - Risk Management - Absencesoft
R-156	9,000.00	Contract Increase - Risk Management - Worxtime
R-160	250,000.00	Contract Increase - Risk Management - General Liability and Cyber Insurance
	600,000.00	Contract Increase - Risk Management - Property/Casualty Insurance
R-119	5,000.00	Contract Increase - Bilingual - eSTAR LPAC Online Platform Yearly Subscription Cost Increase/Projected
R-120	3,500.00	Growth - Bilingual - Campus Usage of the Language Line
R-27	18,610.48	Contract Increase / Growth - Curriculum & Instruction - Library and Digital Learning Resource Subscription
R-145	693,902.29	Contract Increase / Growth - Operations - Custodial Services
R-146	79,376.00	Contract Increase / Growth - Operations - Grounds - Chemical Treatment
R-147	14,545.00	Contract Increase / Growth - Operations - Grounds - Tree & Bed Maintenance
R-148	114,920.00	Contract Increase / Growth - Operations - Grounds - Lawn Maintenance
R-149	6,093.04	Contract Increase / Growth - Operations - Grounds - Athletic Field Maintenance
R-199	300,000.00	Contract Increase / Growth - Operations - Utility Budget
R-7	264,000.00	Contract Increase - Transpiration - Fuel
R-52	76,082.76	Contract Increase - Technology - Extended warranty on the DC & DR Blades and Chassis
R-53	28,062.72	Contract Increase - Technology - School Licensing Maintenance
R-57	23,179.02	Contract Increase - Technology - Smartnet
R-58	6,435.00	Contract Increase - Technology - Radix Panel Licenses
R-60	21,735.27	Contract Increase - Technology - Powerschool eFinance Upgrade
R-61	21,870.05	Contract Increase - Technology - Timeclock Plus
R-64	5,239.73	Contract Increase - Technology - VP Imaging DocuNav (Laserfiche)
R-67	5,889.56	Contract Increase - Technology - IVANTI HEAT Maintenance
R-83	5,390.00	Contract Increase - Technology - 2-Pint Annual Renewal
R-193	312,033.55	Contract Increase - Student Resource Officers
	(34,064.00)	Per Pupil (Campus) Original Budget Allocation
	(294,605.00)	Per Pupil (Campus) 10% Budget Reduction
	(2,464,765.39)	Department Budgets - 10% Reduction
	(1,825,350.02)	Technology Department Budget Reduction (Costs Approved in Bond)
	(3,570.00)	Educational Leave Allocation
	(24,247.03)	Copier Allocation
R-112	21,000.00	Growth - Fine Arts - Cheek Middle School
R-113	14,400.00	Growth - Fine Arts - Cheek Middle School Percussion Instructor
R-110	175,000.00	Growth - Athletics - Cheek Middle School / Water Polo
R-24	40,000.00	Curriculum & Instruction - Reading Academy Tuition Fee for New Hires
R-88	800.00	Growth - Curriculum & Instruction - Expo - Sandbrock Ranch
R-89	800.00	Growth - Curriculum & Instruction - Expo - Union Park
	<b>76,276.66</b>	<b>Total Non-Personnel</b>
<b><u>23-24 One Time Adjustments</u></b>		
R-94	120,000.00	Human Resources - Gallup Employee Engagement Survey
R-200	54,255.00	Communications - Scholastic Network License
R-202	50,682.15	Communications - Gallup Family Engagement Survey
R-51	103,496.71	Technology - Dell - Compellent Storage/ BHS
	<b>328,433.86</b>	<b>Total 23-24 One Time Adjustments</b>
	<b>404,710.52</b>	<b>Total Non-Personnel and Other</b>
	<b>11,255,614.65</b>	<b>Total Changes</b>

**Denton ISD  
Summary of Budget Changes  
2023-2024**

Request #	Recommended Amount	Description
		<b>2023-2024 Summary</b>
	<b>Proposed 23-24</b>	
	<b>0.7846 - 18% - .48</b>	
	315,397,121.00	<b>Revenue</b>
	23,208,887.00	2022-2023 - Adopted Revenue Budget
	2,950,000.00	2023-2024 - Property Taxes Revenue based on 8% Growth
	<b>(26,326,646.00)</b>	2023-2024 - Projected Other Local Revenue
		2023-2024 - Estimated State Funding
		2023-2024 - TRS On-Behalf
		2023-2024 - Estimated Federal Funding
		2023-2024 - Other Revenue (Transfer from W/C)
	<b><u>315,229,362.00</u></b>	<b>2023-2024 - Total Proposed Revenue Budget</b>
		<b>Expenses</b>
	322,944,673.13	2022-2023 - Adopted Budget
	<b>(1,120,523.00)</b>	2022-2023 - Adjustments - One-Time Expenditures
	<b>321,824,150.13</b>	<b>2022-2023 Base Budget</b>
	10,850,904.13	2023-2024 Changes to Payroll Cost
	<b>404,710.52</b>	2023-2024 Changes to Non-Payroll Budgets
	<b>11,255,614.65</b>	<b>Total Changes</b>
		<b>Adjustment of Costs</b>
	<b><u>333,079,764.78</u></b>	<b>2023-2024 Proposed Expenditure Budget</b>
	<b><u>(17,850,402.78)</u></b>	<b>Net Revenue less Expenditures</b>

**2023-2024 NEW POSITIONS**

<b>ELEMENTARY CAMPUS POSITIONS</b>			
<b>POSITION</b>	<b>UNITS</b>	<b>RATE</b>	<b>AMOUNT</b>
Elementary Teachers	4.00	70,500.00	282,000.00
Evers Park - 4th Grade Teacher	1.00	70,500.00	70,500.00
Ginnings - PreK Teacher	1.00	70,500.00	70,500.00
Ginnings - PreK Aide	1.00	35,250.00	35,250.00
Sandbrock - Office Aide	1.00	35,250.00	35,250.00
WS Ryan - 4th Grade Teacher	1.00	70,500.00	70,500.00
<b>TOTAL ELEMENTARY CAMPUS POSITIONS</b>	<b>9.00</b>		<b>564,000.00</b>
<b>SECONDARY CAMPUS POSITIONS</b>			
<b>POSITION</b>	<b>UNITS</b>	<b>RATE</b>	<b>AMOUNT</b>
Pat Cheek Middle School			5,164,422.75
Pat Cheek Middle School Stipends			139,850.00
Navo Teacher	(15.00)	70,500.00	(1,057,500.00)
Navo SPED Teacher	(2.00)	70,500.00	(141,000.00)
Navo PABS Teacher	(1.00)	70,500.00	(70,500.00)
Navo PABS Aide	(2.00)	35,250.00	(70,500.00)
Rodriguez Teacher	(10.00)	70,500.00	(705,000.00)
Rodriguez SPED Teacher	(1.00)	70,500.00	(70,500.00)
Rodriguez AVLS Teacher	(1.00)	70,500.00	(70,500.00)
Rodriguez AVLS Aide	(2.00)	35,250.00	(70,500.00)
<b>TOTAL MIDDLE SCHOOL POSITIONS</b>	<b>(34.00)</b>		<b>3,048,272.75</b>
<b>TOTAL HIGH SCHOOL POSITIONS</b>			<b>-</b>
<b>TOTAL SECONDARY CAMPUS POSITIONS</b>	<b>(34.00)</b>		<b>3,048,272.75</b>
<b>DISTRICT WIDE POSITIONS</b>			
<b>POSITION</b>	<b>UNITS</b>	<b>RATE</b>	<b>AMOUNT</b>
Administrative Assistant, Business Operations & Legal	1.00	60,230.00	60,230.00
Fleet Maintenance Supervisor - Transportation East Facility	1.00	46,633.93	46,633.93
Secretary - Transportation East Facility	1.00	37,294.40	37,294.40
Mechanic - Transportation Facilities	2.00	57,512.00	115,024.00
ARP Grant Expiring:			
O&M Specialist	1.00	70,500.00	70,500.00
Behavior Coaches	4.00	70,500.00	282,000.00
Reclass Personnel to ESSER Grant			(1,120,000.00)
Reclass Technology Personnel with Bond Responsibilities			(1,785,179.95)
<b>TOTAL DISTRICT WIDE POSITIONS</b>	<b>10.00</b>		<b>(2,293,497.62)</b>
<b>TOTAL NEW POSITIONS</b>	<b>(15.00)</b>		<b>1,318,775.13</b>
<b>OTHER PERSONNEL</b>			
Compensation Plan and Benefits			9,329,429.00
Reading Academy Completion Stipends			180,200.00
Mentor Denton Stipends			22,500.00
			<b>9,532,129.00</b>
<b>TOTAL PERSONNEL</b>			<b>10,850,904.13</b>

**Denton ISD  
Basic Middle School Staffing  
Pat Cheek Middle School**

Projected Enrollment as of 2/15/23

639

FTE	PROFESSIONAL	BUDGET
1.00	Principal	133,201.50
2.00	Assistant Principal	188,250.64
1.00	Counselor	86,551.64
1.00	Counselor (Prof Guidance)	86,551.64
1.00	Counselor (Student Assistant)	82,906.07
1.00	Librarian	70,500.00
1.00	Nurse	72,603.52
1.00	Digital Learning Specialist	70,500.00
9.00		791,065.01
	<b>Special Education</b>	
7.00	Special Education Teachers - 1AVLS, 1 PABS, 5 General	493,500.00
1.00	SLP	78,855.79
1.00	Diagnostician	82,906.07
1.00	LSSP	82,906.07
10.00		738,167.93
	<b>Bilingual</b>	
1.00	ESL Reading/English Teacher	70,500.00
1.00		70,500.00
	<b>State Comp</b>	
1.00	Reading Interventionist	70,500.00
1.00		70,500.00
	<b>Dyslexia</b>	
1.00	Dyslexia Therapist	70,500.00
1.00		70,500.00
	<b>Expo</b>	
1.00	Expo Teacher	70,500.00
1.00		70,500.00
42.00	<b>Teachers</b>	2,961,000.00
42.00		2,961,000.00
<b>65.00</b>	<b>Total Professional Staff</b>	<b>4,772,232.94</b>
	<b>PARA-PROFESSIONAL</b>	
1.00	Secretary	48,874.41
1.00	Receptionist	34,299.58
1.00	Attendance Clerk	37,181.40
1.00	Registrar	38,223.45
1.00	Hardware Support Technician	49,896.27
1.00	Library Aide	33,488.04
1.00	ISS Aide	33,488.04
1.00	Diagnostician Clerk	33,018.53
2.00	Special Education Aides	66,976.07
0.50	Bilingual/LPAC Aide	16,744.02
10.50		392,189.81
<b>10.50</b>	<b>Total Para-Professional Staff</b>	<b>392,189.81</b>
<b>75.50</b>	<b>Total Pat Cheek Middle School Staff</b>	<b>5,164,422.75</b>
	<b>Pat Cheek Middle School Stipends</b>	<b>139,850.00</b>