

2022 – 2023 PROPOSED BUDGET

DRAFT



**Denton Independent School District
2022-2023 Proposed Budget**

**Regular School Board Meeting
June 21, 2022**

DENTON INDEPENDENT SCHOOL DISTRICT

2022-2023

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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
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
Dr. Beth Kelly	Navo Middle School
Ms. Carly Rogers	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. Lauren Shapiro	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 Elementary
Ms. Claudia Calvo	J. L. Ginnings Elementary
Ms. Robin Brownell	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. Amanda Bomar	Pecan Creek Elementary
Ms. Jairia Diggs	Providence Elementary
Ms. Sarah Critton	Eugenia Porter Rayzor Elementary
Ms. Shelly Panter	Newton Rayzor Elementary
Mr. Marvyn White	Thomas Rivera Elementary
Ms. Claire Springer	Sandbrock Ranch Elementary
Mr. Michael McWilliams	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
Ms. Felicia Sprayberry	PoPo and Lupe Gonzalez School for Young Children
Mr. Caleb Leath	K-8 Virtual Academy

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 2022-23 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 excellent financial condition with the right mix of factors to continue stability and growth through the 2022-23 school year. A few of these factors are as follows:

- Continued student growth
- Growth in appraised value with approximately \$1.4 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 principle on existing debt
- Additional federal funding to meet the demands of the COVID-19 pandemic

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 cap on the increase in overall revenue
- A conservative approach in the calculation of average daily attendance
- Demand to meet contract increases, due to current market prices and inflation

Also included in the budget proposal is a compensation plan that incorporates a 3% pay raises (of the midpoint) for all employees. 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 2022-23 school year being mindful of the continued financial impact of the COVID-19 pandemic and market conditions.

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

Respectfully submitted,

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

Jennifer Stewart, RTSBA
Executive Director of Budget

DENTON INDEPENDENT SCHOOL DISTRICT
2022-2023
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Denton ISD
BUDGET PLANNING CALENDAR
2022-2023

January - June	Budget Committee meets to review budget requests and develop the proposed budget for the 2022-2023 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 – 25	Budget Department to provide budget work sessions/trainings
April 1	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 6	72-hours notice for meeting
May 10	Meeting of Board to decide on public meeting date on budget and proposed tax rate
May 15	Deadline for submitting appraisal records to ARB
May 18	Business Office to send Notice of Public Hearing on Budget and Tax Rate to Denton Record Chronicle
May 21	Notice of Public Hearing on Tax Rate to run in Denton Record Chronicle
June 3	72-hours notice for public meeting
June 7	Public Hearing on Budget and Tax Rate
June 17	72-hours notice for public meeting
June 20	Preparation of the Proposed Budget

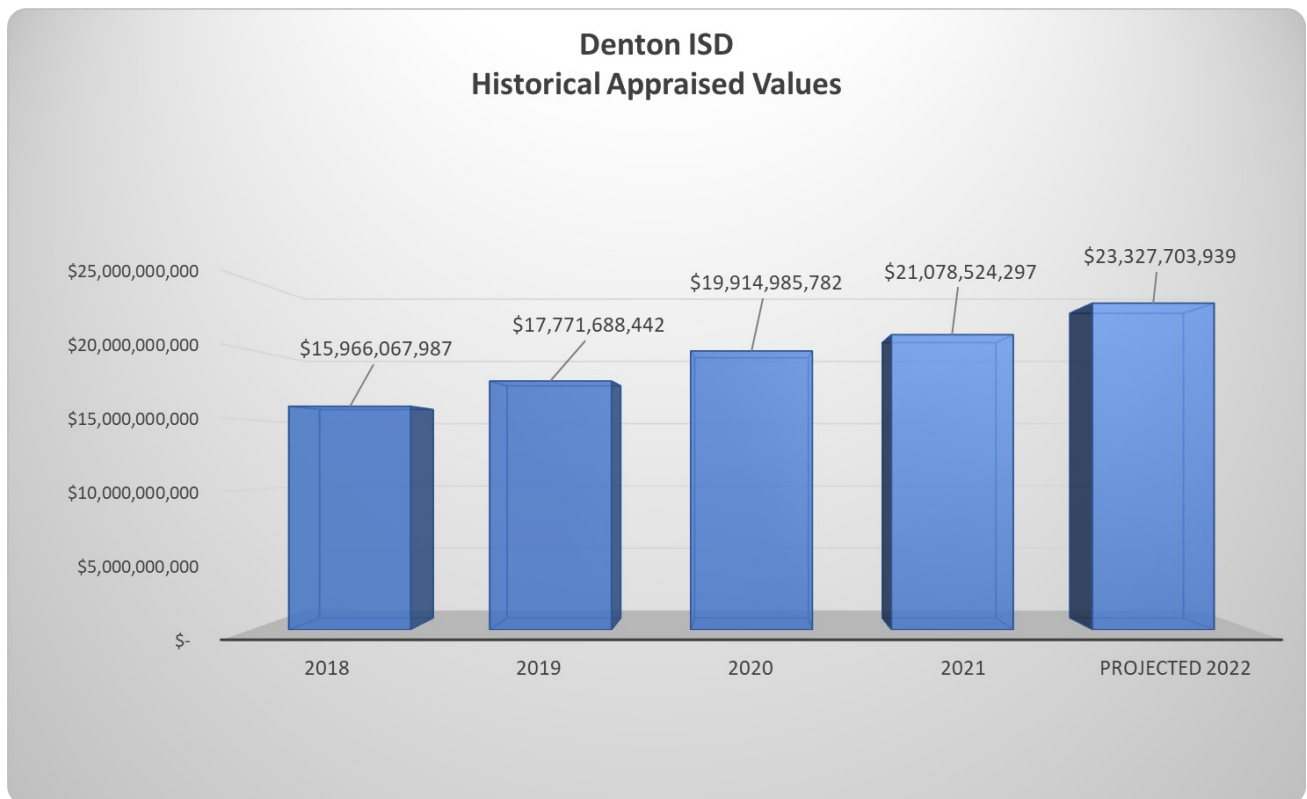
June 21	School board to adopt the budget
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth
July 20	Deadline for ARB to approve appraisal records
July 25	Deadline for chief appraiser to certify rolls to taxing units
August 1	Certification of 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 2022-23 Budget Year

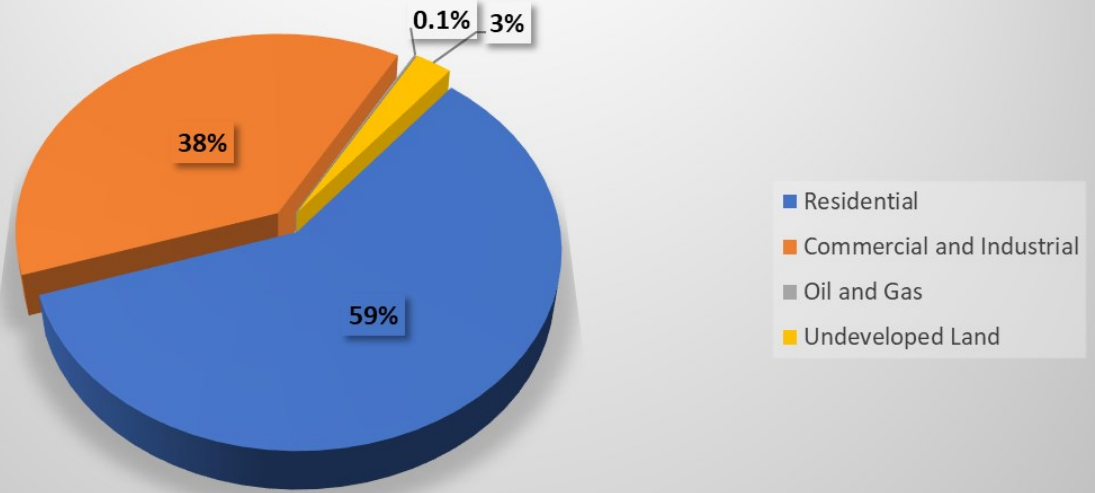
Appraised Value and Tax Rate

Denton ISD continues to see strong appraisal growth with over \$23 billion in appraised value projected for the 2022 tax year. The \$2.2 billion increase over prior year consists of over \$1.4 billion in new property added to the appraisal roll. Viewing the makeup of the tax roll on the following page, you will notice a strong diversity between commercial / industrial and residential. Also, the Top Ten Taxpayers only account for 3.48% of our tax roll.

Finally, page ES-4 contains the tax rate set by the Board for the last five years, including the required rate for bond payments approved by citizens in previous bond elections. The rate contains two pennies for operations, as approved in the 2017 Tax Ratification Election. Overall, for the fourth year in a row the Board will reduce the tax rate. Last year the Board reduced the tax rate by \$.0456 and this year will further reduce the tax rate by \$.0174.



**Denton ISD
Breakdown of Appraised Value
FY 2022-23**

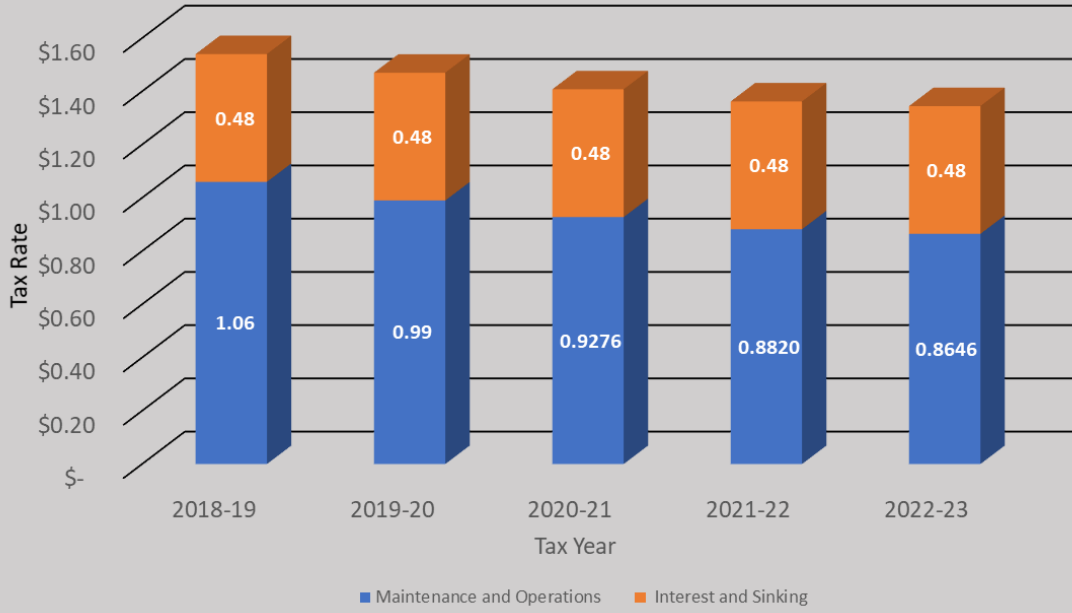


As of May 27, 2022

**Denton Independent School District
Top Ten Taxpayers
2021 Tax Year**

PACCAR INC	\$ 197,849,617
WINCO FOODS LLC	115,893,064
SOUTHWIRE COMPANY LLC	87,315,000
BVF-V SOUVENIR 380 LLC	72,484,240
COLUMBIA MEDICAL CENTER OF DENTON	61,500,000
TETRE PAK INC	58,044,040
TRDWIND TIMBERLINKS BORROWER LLC	55,521,317
ATMOS ENERGY/MID-TEX DISTRIBUTION	54,166,540
THE LANDING AT LITTLE ELM APARTMENTS LLC	54,000,000
RAYZOR RANCH MARKETPLACE ASSOCIATES LLC	54,000,000
TOTAL	810,773,818

Denton ISD Historical Tax Rate Comparison



State Foundation Revenue and Impact of HB 3 and COVID-19

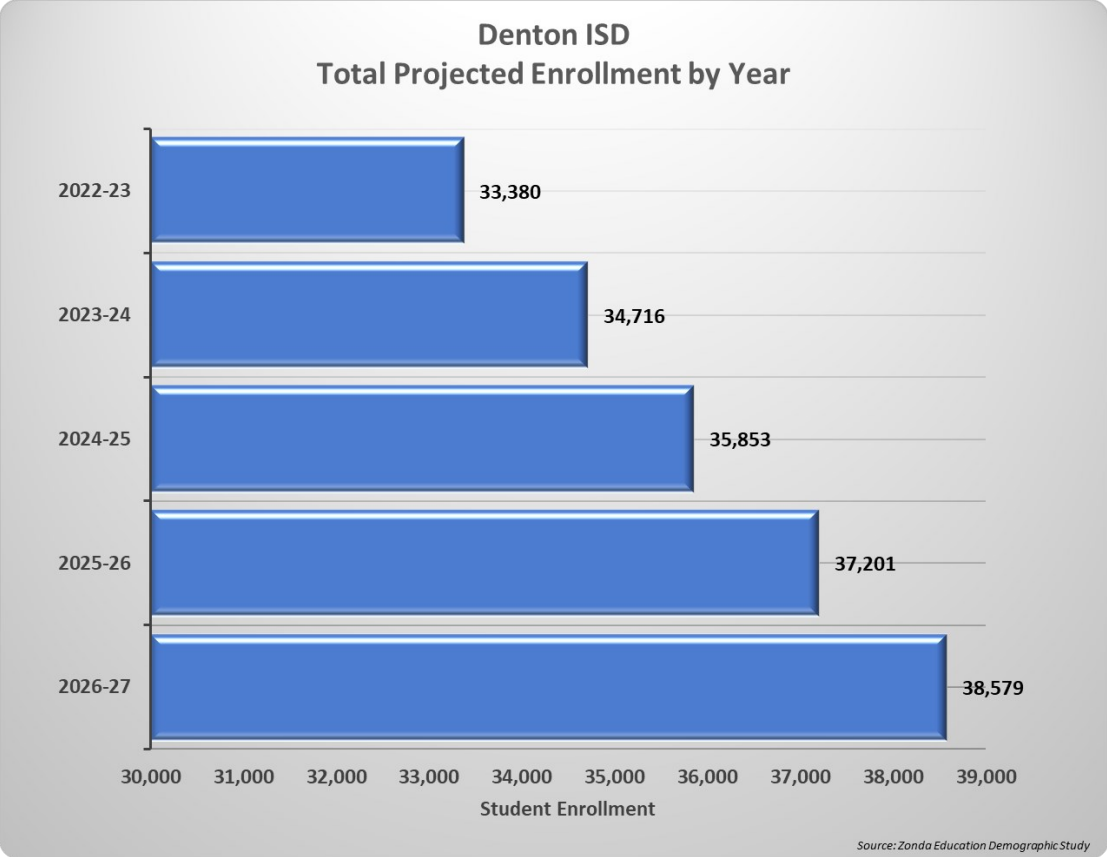
With the passage of HB 3 in the 86th Legislative session, the Legislature increased state funding in public education, improved equity, and lowered property tax rates. The new revenue formula approved by the legislature continues to be based on student attendance in the regular classroom and in special settings. However, the new formula restricts overall state foundation and local tax revenue growth to 2.5% unless you have additional student growth. With this new design, the formula change gives back additional dollars to taxpayers by lowering the tax rate within parameters set by the state. Although we have seen a setback in average daily attendance due to COVID-19, fortunately for Denton ISD, demographic modeling reflects continued student growth for the foreseeable future.

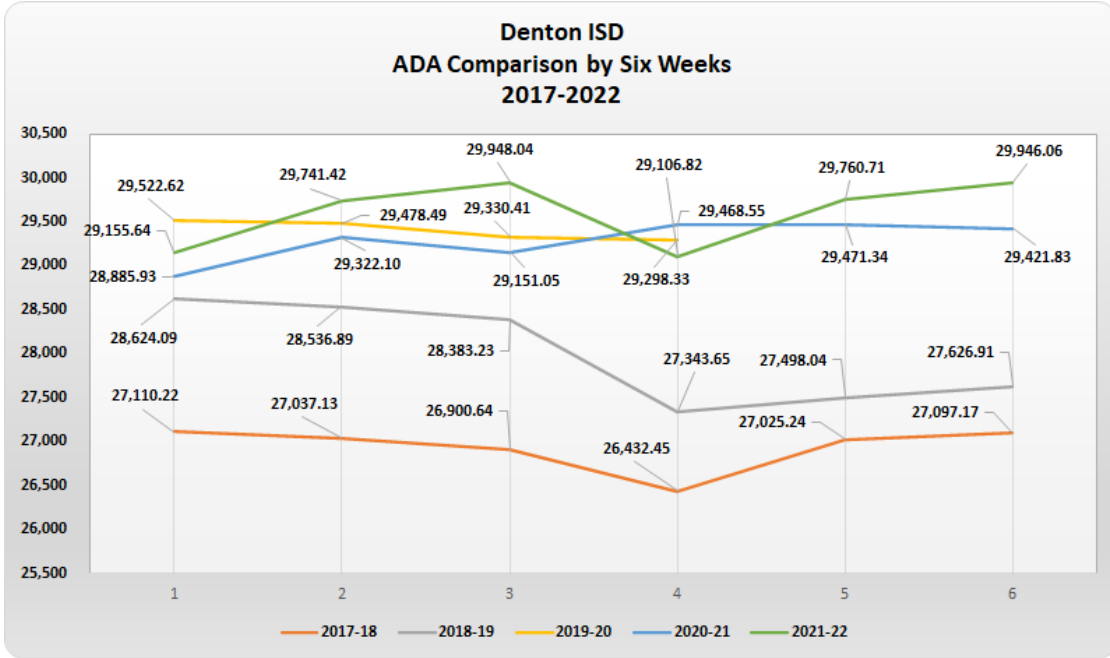
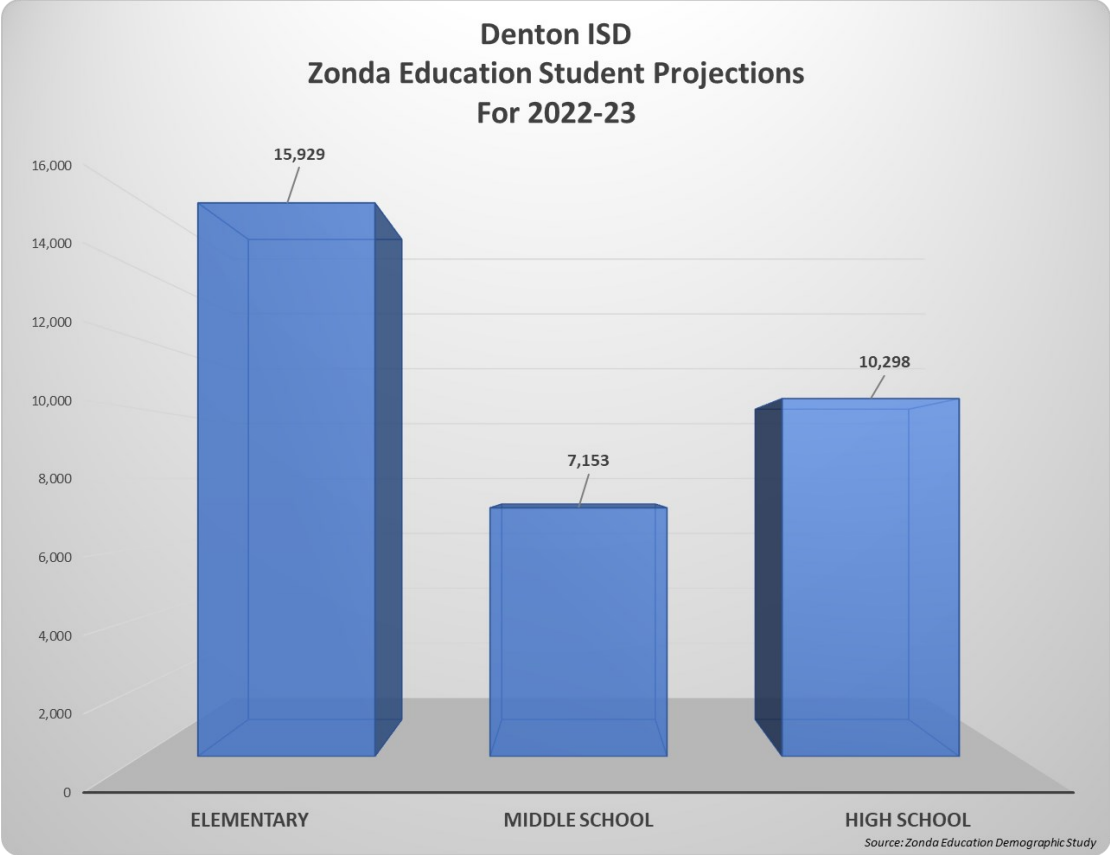
Projecting attendance for the 2022-23 school year is complicated due to the lower than normal attendance experienced in 2021-22, a result of the COVID-19 pandemic. Districts were provided a hold harmless Average Daily Attendance (ADA) in 2021-22 for the first four six weeks to help sustain their funding level. However, the hold harmless ADA did not extend throughout the remainder of the year; nor does it extend into next fiscal year. As a district, we are projecting a 95% ADA of an estimated enrollment of 33,000, which is a conservative approach. Demographic modeling reflects an increase in enrollment of 1,374 students, with a total enrollment of 33,380. This is modeled in the graph on page ES-6 and ES-7. The ADA by Year comparison is modeled in the graph on page ES-8.

Considering our projected attendance projections, as well as the increase in appraised value, we are projecting our state foundation revenue to decrease \$12.7 million or 15.99% from 2021-22 to 2022-23, 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.

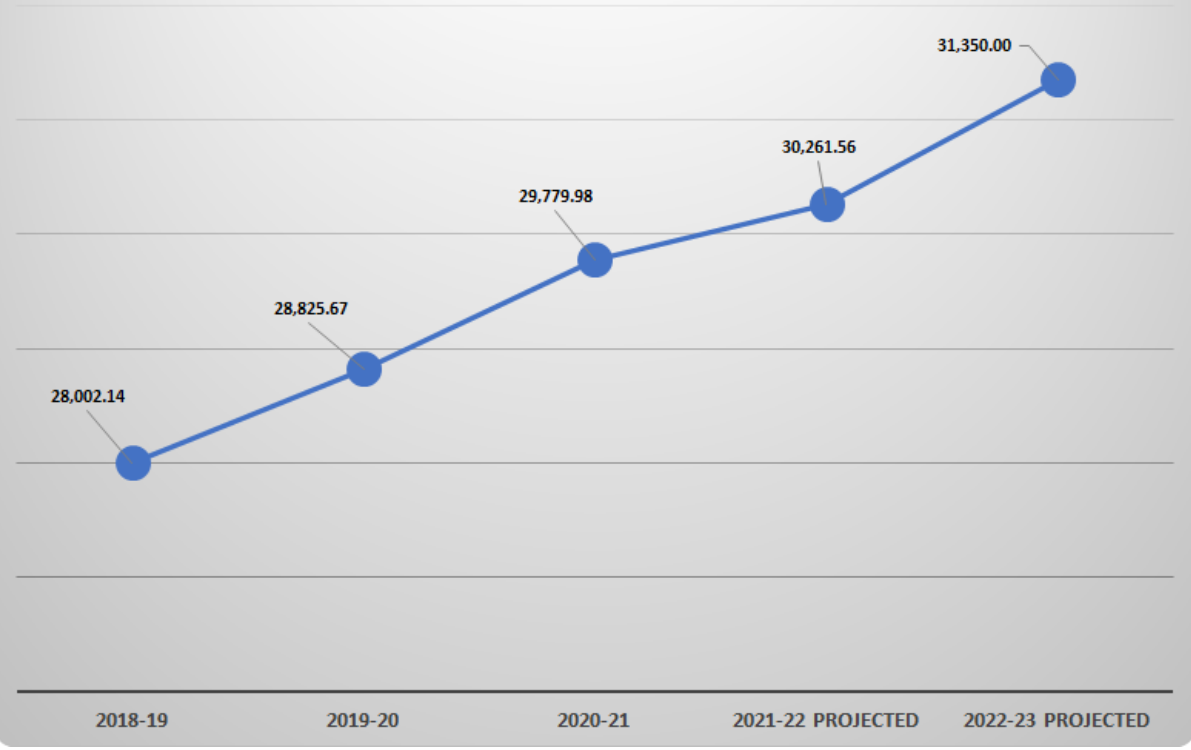
The long-term concern for our revenue picture continues to be the health of the state budget. When HB 3 was passed by the 86th Legislative session, there was worry that the state budget would not be able to sustain the funding of the property tax relief and increased state funding beyond the first biennium, as there was not a dedicated funding source. Lawmakers of the 87th Legislative session were consistent in prioritizing the funding of HB 3. The Formula Transition Grant is scheduled to end after the 2023-24 fiscal year. We continue to see a decline in this

funding as our property values continue to increase. We will continue to vigilantly monitor economic conditions as we operate during the 2022-23 school year and plan for the 2023-24 school year.





Denton ISD ADA Comparison by Year 2017-2023



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. With the structural changes enacted by HB 3, the local tax revenue as a percentage of total General Fund revenue dropped as anticipated in 2021-22 from 72.05% to 70.99% of total General Fund operational revenue, see page ES-10. The tax revenue in the 2022-23 budget is increasing by 3.05%. 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 79.35% of total revenue. The overall federal revenue stream is consistent.

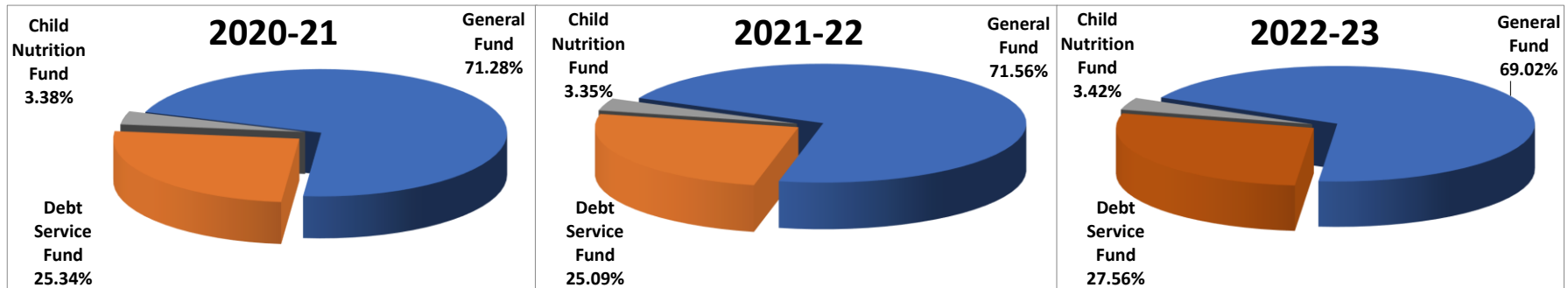
When we compare our expenditures, the first comparison as shown on page ES-12, reflects the payroll vs. non-payroll percentage is consistent and moving in an efficient direction. The most efficient budget will run with an approximate 80% payroll and 20% non-payroll split. In recent years with diminishing revenues and increases in salary scales to retain great staff members, and be competitive in the market, this level of split is almost impossible to maintain. However, the 81.78% budgeted amount for payroll in 2022-23 is a very reasonable and consistent percentage. Looking at the past three years, the payroll percentage has been extremely consistent. The overall expenditure breakdown, as shown on page ES-13, shows consistency within the General, Child Nutrition, and Debt Service funds.

I emphasize again the long-term concern for our revenue picture continues to be the health of the state budget. When HB 3 was passed by the 86th Legislative session, there was worry that the state budget would not be able to sustain the funding of the property tax relief and increased state funding beyond the first biennium, as there was not a dedicated funding source. Lawmakers of the 87th Legislative session were consistent in prioritizing the funding of HB 3. The Formula Transition Grant is scheduled to end after the 2023-24 fiscal year. We continue to see a decline in this funding as our property values continue to increase. We will continue to vigilantly monitor economic conditions as we operate during the 2022-23 school year and plan for the 2023-24 school year.

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
2020-21	71.28%	25.34%	3.38%
2020-21	71.56%	25.09%	3.35%
2021-22	69.02%	27.56%	3.42%

ES-10



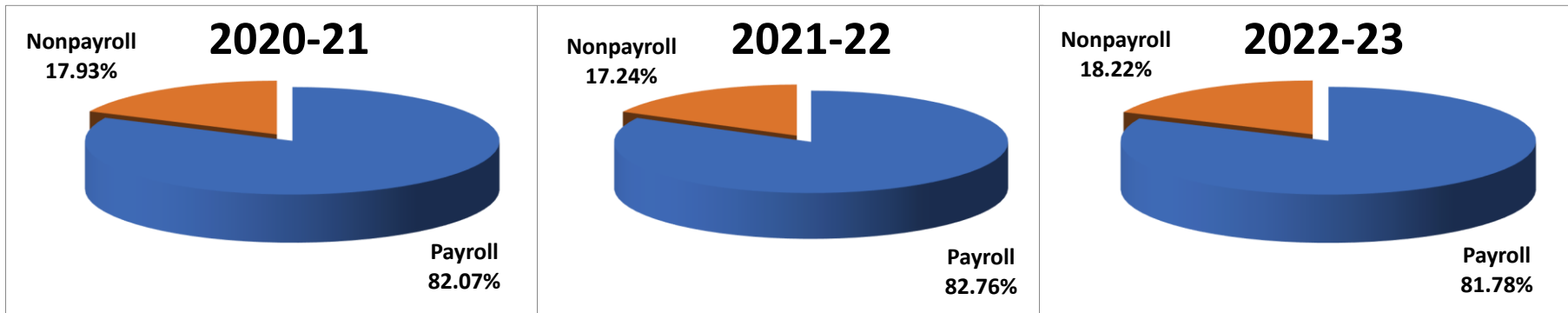
Denton Independent School District

BUDGETED PAYROLL vs. BUDGETED NON-PAYROLL EXPENDITURES

General Fund

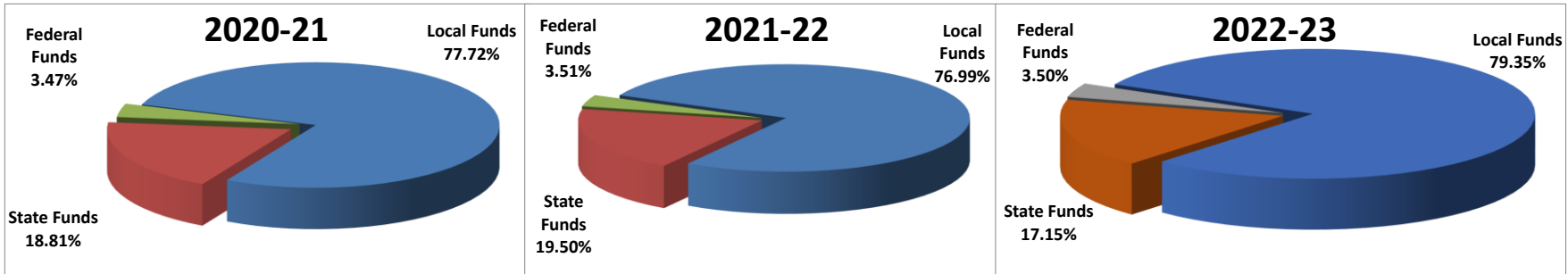
School Year	Payroll	Nonpayroll
2020-21	82.07%	17.93%
2021-22	82.76%	17.24%
2022-23	81.78%	18.22%

ES-11



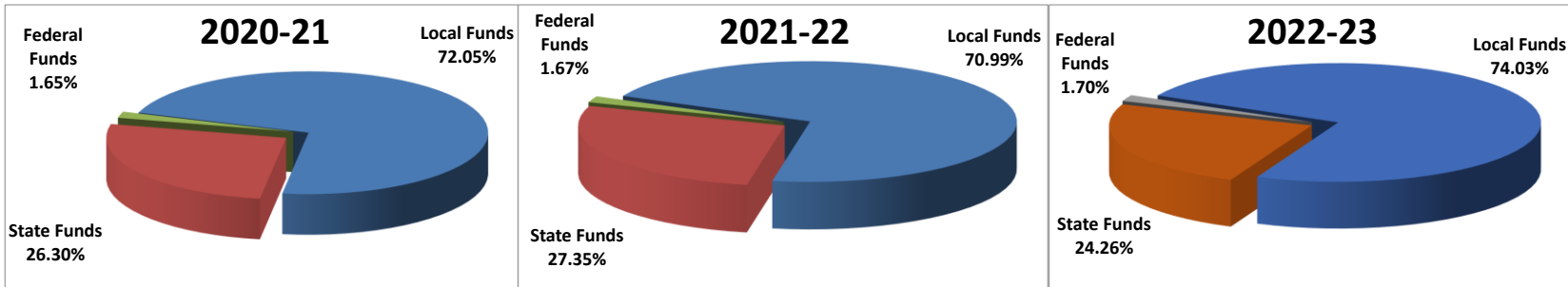
Denton Independent School District
BUDGETED REVENUE SOURCES
 General Fund, Debt Service Fund, and Child Nutrition Fund

School Year	Local Funds	State Funds	Federal Funds
2020-21	77.72%	18.81%	3.47%
2020-21	76.99%	19.50%	3.51%
2021-22	79.35%	17.15%	3.50%



Denton Independent School District
BUDGETED REVENUE SOURCES
 General Fund

School Year	Local Funds	State Funds	Federal Funds
2020-21	72.05%	26.30%	1.65%
2021-22	70.99%	27.35%	1.67%
2022-23	74.03%	24.26%	1.70%



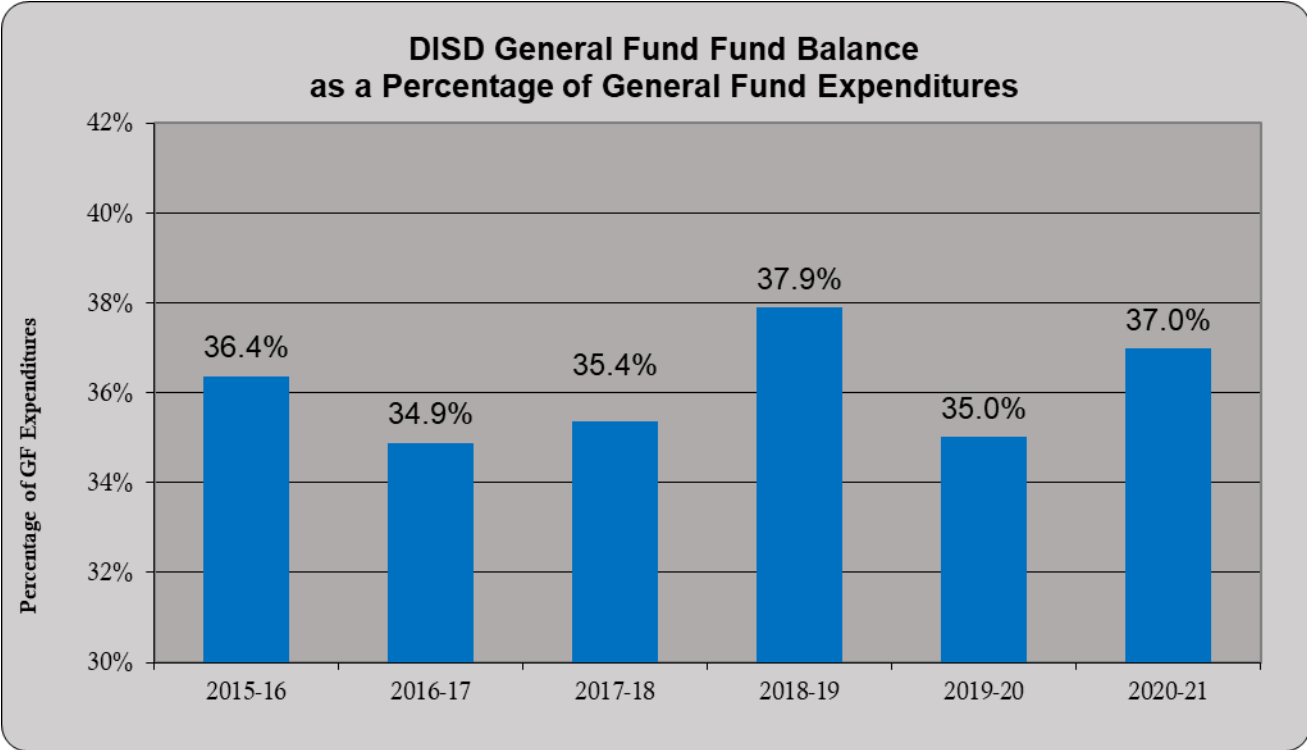
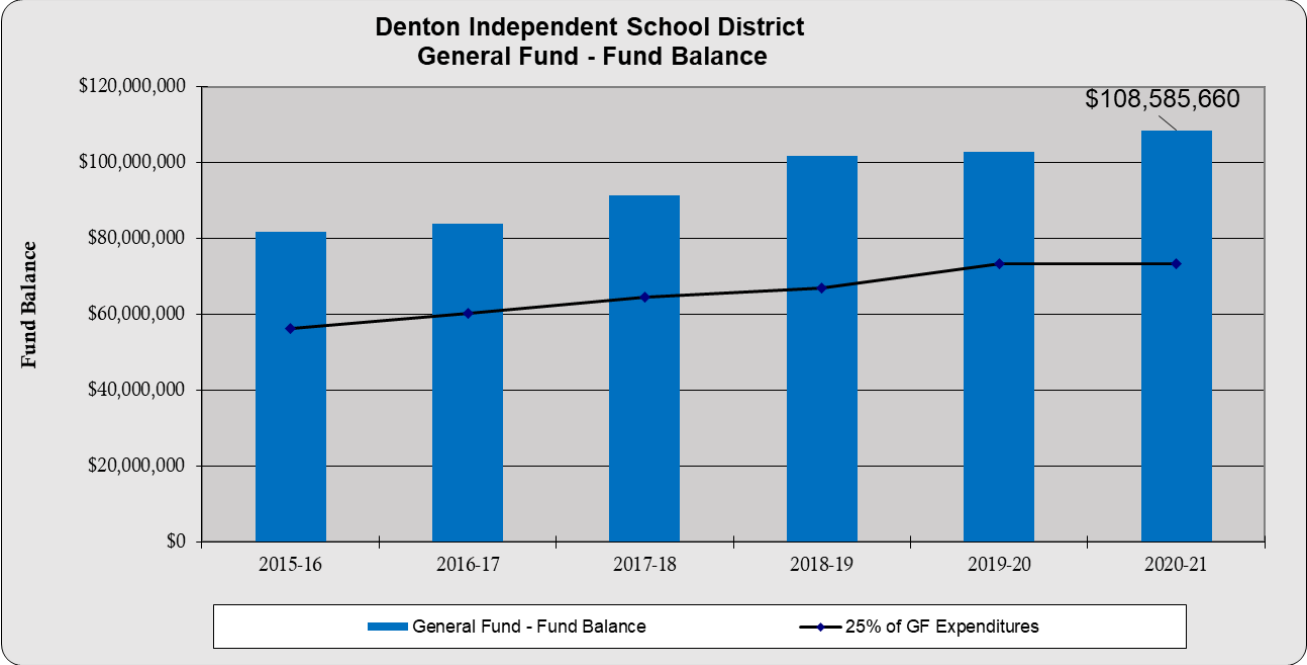
General Fund – Fund Balance

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 seven 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.

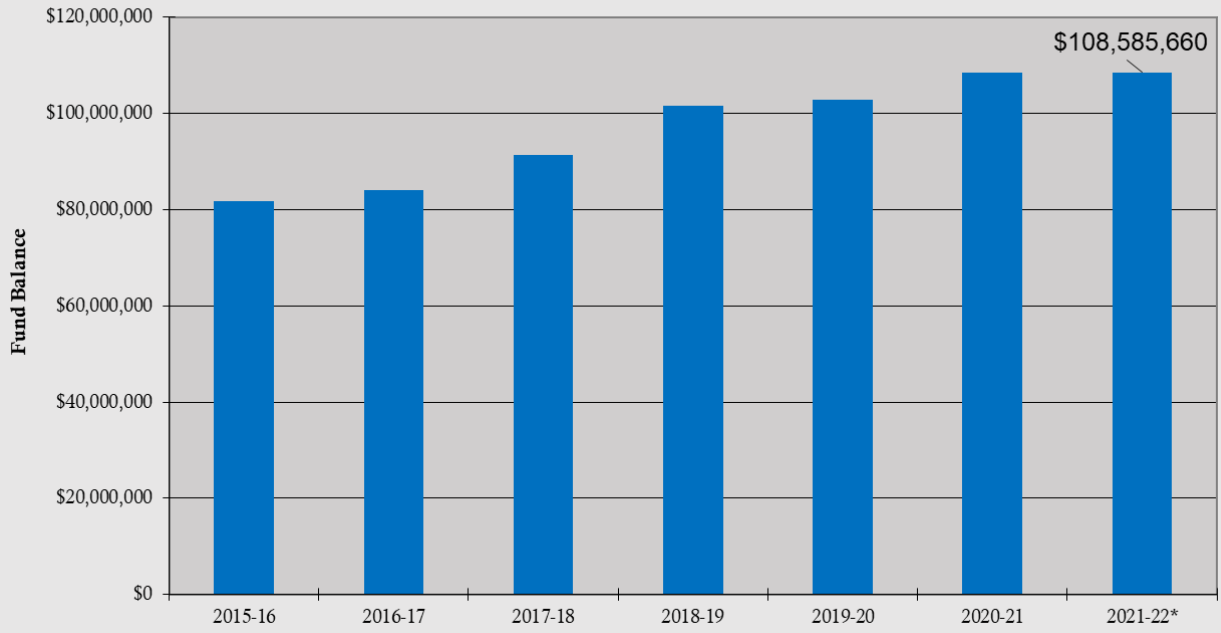
With the COVID-19 Pandemic, revenue and expenditures did not follow historical trends and projections. The goal has always been to provide the necessary instruction throughout the pandemic to keep our students on track. Continuing with this goal would have required the district to use some General Fund fund balance in the 2021-22 fiscal year without the ESSER funds becoming available. By creatively utilizing the ESSER funding for some allowable expenditures from the 2019-20 and 2020-21 fiscal years, and reclassing some expenditures from the 2021-22 budget, we have been able to maintain a healthy fund balance at the end of the 2021-22 fiscal year. This effect can be seen in the graph on page ES-16. While the 2022-23 budget proposal 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. Also, our hope is to return to a more normal average attendance trend, as we have historically produced.

Ultimately, the use of ESSER funds has assisted the District in positively affecting the overall operations and instruction. This will be important because the federal grant assistance provided by ESSER will expire in 2024. Having a plan for both the 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.

With the uncertainty of the long-term impact of the COVID-19 pandemic, having a healthy fund balance in place is not only evidence of prudent management, but will allow the District to flex with any changes from upcoming legislative priorities and utilize a reasonable amount of fund balance to create a bridge to the new normal. This bridge will ensure the District is able to continue to meet student needs in the classroom and provide certainty for staff members.



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



* estimated fund balance

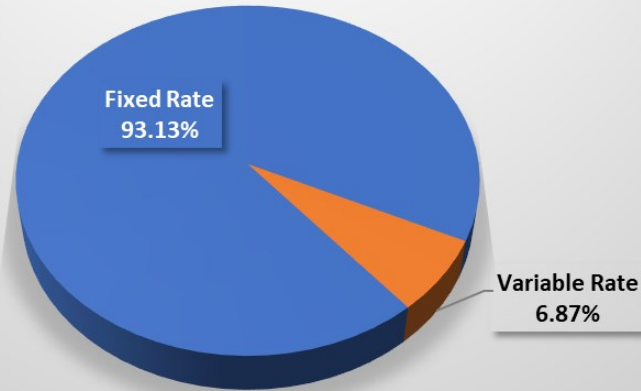
Debt Service

Denton Independent School District has outstanding bond issues approved by the voters, with the latest sale being in 2020. These bond issues have funded capital expenditures to manage the growth of the District, long-term maintenance and renovation needs of current District facilities. 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 District has sold all of the approved bond issues. The graph on page ES-17 reflects the debt service payment plan for 2022-23. The plan generates \$128.9 million in revenue at the current interest and sinking tax rate of \$.48. The \$128.9 million in revenue will be used to pay the current outstanding debt payments of \$102.6 million. The remaining \$26.2 million will be used to pay additional principal on callable bonds.

Currently, the District has callable options for series 2013 and 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-17. 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, 2022 is \$90.3 million and includes a \$9.4M prepayment of the 2014-B bonds. The resulting fund balance will assist in funding the August payment, which is approximately \$78.7 million and leaves a remainder of \$11.6 million which we could consider utilizing for any obligation of callable bonds.

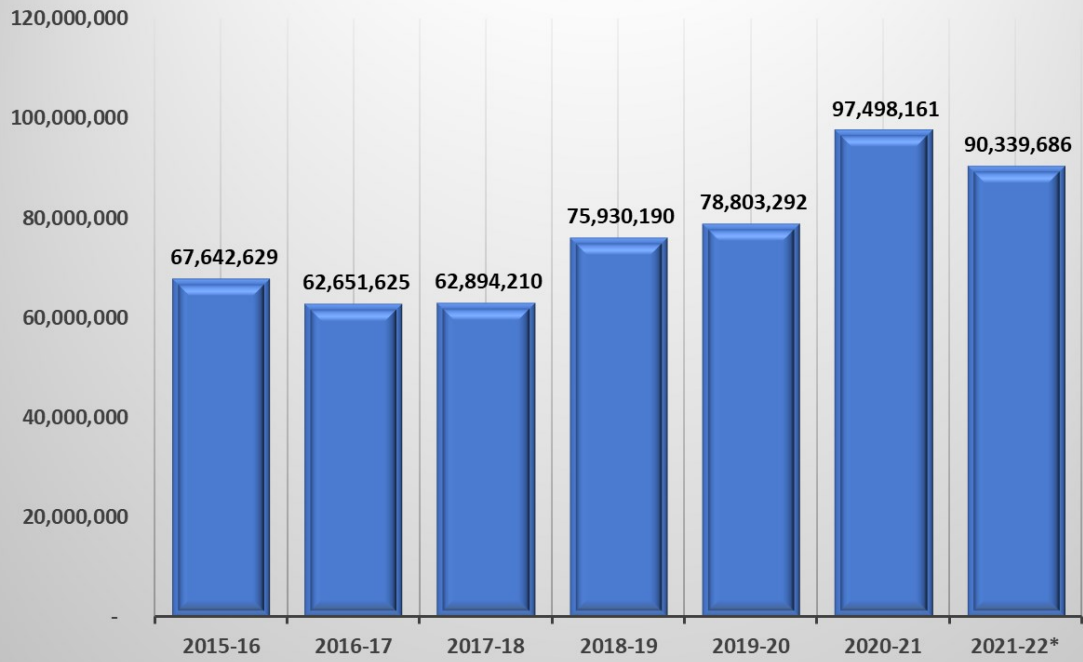
**Denton Independent School District
Portfolio of Outstanding Bonds
FY 2022-23**



**Denton ISD
Debt Service Payment**



Denton ISD Debt Service Fund Balance



* estimate

Source: DISD Financial Audit by Year

PROPOSED BUDGET SUMMARY

DENTON INDEPENDENT SCHOOL DISTRICT

2022-2023 PROPOSED BUDGET
AMENDMENT #1

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Total General Operating Fund Revenues/Other Resources Budget	315,397,121.00	0.00	0.00	0.00
Total General Operating Fund Expenditures/Other Uses Budget	(322,944,673.13)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>(7,547,552.13)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Debt Service Fund Revenue Budget	128,921,044.40	0.00	0.00	0.00
Total Debt Service Fund Expenditure Budget	(128,921,044.40)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Child Nutrition Fund Revenue Budget	16,000,000.00	0.00	0.00	0.00
Total Child Nutrition Fund Expenditure Budget	(16,000,000.00)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2022-2023 PROPOSED BUDGET
AMENDMENT #1
DISD Board Meeting Date: 06/21/2022**

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	226,392,853.00			
Delinquent Taxes	1,200,000.00			
Penalty & Interest, Other	757,750.00			
Total Taxes	228,350,603.00			
Other Local Revenue				
Tuition/Transfers	3,626,000.00			
Athletic Activity	415,000.00			
Gifts and Bequests				
Interest Earnings	50,000.00			
Other Local Sources	321,600.00			
Total Other Local Revenue	4,412,600.00			
TOTAL LOCAL SOURCES	232,763,203.00			
STATE SOURCES				
State Funds	76,283,918.00			
FEDERAL SOURCES				
AFROTC	250,000.00			
SHARS	4,000,000.00			
Impact Aid				
Federal Revenue from State				
Federal Projects-Indirect Costs	1,100,000.00			
TOTAL FEDERAL SOURCES	5,350,000.00			
TOTAL REVENUE	314,397,121.00			
OTHER SOURCES				
Transfer from W/C	1,000,000.00			
Transfer from Healthcare Trust				
TOTAL OTHER SOURCES	1,000,000.00			
TOTAL ALL SOURCES	315,397,121.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 11-Instruction				
6100 Payroll Costs	186,683,828.79			
6200 Professional and Contracted Services	4,985,128.89			
6300 Supplies and Materials	4,792,443.63			
6400 Other Operating Costs	286,010.05			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	45,000.00			
Total Function 11	196,792,411.36			
Function 12-Instruction Resources and Media Services				
6100 Payroll Costs	4,343,313.56			
6200 Professional and Contracted Services	230,493.38			
6300 Supplies and Materials	317,320.36			
6400 Other Operating Costs	2,200.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 12	4,893,327.30			
Function 13-Curriculum Development and Instructional Staff Development				
6100 Payroll Costs	4,356,581.30			
6200 Professional and Contracted Services	648,392.18			
6300 Supplies and Materials	188,072.47			
6400 Other Operating Costs	296,623.18			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 13	5,489,669.13			
Function 21-Instructional Leadership				
6100 Payroll Costs	3,360,014.30			
6200 Professional and Contracted Services	377,295.85			
6300 Supplies and Materials	218,488.17			
6400 Other Operating Costs	60,810.00			
6491 Statutorily Required Public Notices	60.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 21	4,016,668.32			
Function 23-School Leadership				
6100 Payroll Costs	17,090,405.78			
6200 Professional and Contracted Services	264,030.79			
6300 Supplies and Materials	157,947.28			
6400 Other Operating Costs	68,525.50			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 23	17,580,909.35			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 31-Guidance				
6100 Payroll Costs	11,896,947.40			
6200 Professional and Contracted Services	140,815.02			
6300 Supplies and Materials	386,802.86			
6400 Other Operating Costs	51,329.95			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 31	12,475,895.23			
Function 32-Social Work Services				
6100 Payroll Costs	693,212.33			
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs	400.25			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 32	693,612.58			
Function 33-Health Services				
6100 Payroll Costs	2,965,646.11			
6200 Professional and Contracted Services	82,562.61			
6300 Supplies and Materials	52,011.00			
6400 Other Operating Costs	4,326.25			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 33	3,104,545.97			
Function 34-Student Transportation				
6100 Payroll Costs	5,079,322.57			
6200 Professional and Contracted Services	154,845.53			
6300 Supplies and Materials	821,335.22			
6400 Other Operating Costs	317,470.38			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	28,842.72			
Total Function 34	6,401,816.42			
Function 35-Child Nutrition				
6100 Payroll Costs	187,875.70			
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				
Total Function 35	187,875.70			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 36-Cocurricular/Extracurricular Activities				
6100 Payroll Costs	4,852,450.55			
6200 Professional and Contracted Services	583,845.80			
6300 Supplies and Materials	721,231.00			
6400 Other Operating Costs	1,742,952.73			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	251,851.77			
Total Function 36	8,152,331.85			
Function 41-General Administration				
6100 Payroll Costs	9,080,047.94			
6200 Professional and Contracted Services	808,167.76			
6300 Supplies and Materials	722,166.42			
6400 Other Operating Costs	1,248,815.26			
6491 Statutorily Required Public Notices	2,926.30			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	73,635.00			
Total Function 41	11,935,758.68			
Function 51-Plant Maintenance and Operations				
6100 Payroll Costs	5,949,008.33			
6200 Professional and Contracted Services	25,621,870.61			
6300 Supplies and Materials	1,372,538.61			
6400 Other Operating Costs	2,741,748.20			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 51	35,685,165.75			
Function 52-Security and Monitoring Services				
6100 Payroll Costs	130,798.83			
6200 Professional and Contracted Services	1,828,528.54			
6300 Supplies and Materials	2,400.00			
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 52	1,961,727.37			
Function 53-Data Processing Services				
6100 Payroll Costs	4,888,482.92			
6200 Professional and Contracted Services	1,412,064.00			
6300 Supplies and Materials	1,323,920.00			
6400 Other Operating Costs	22,000.97			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 53	7,646,467.89			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 61-Community Services				
6100 Payroll Costs	2,559,543.27			
6200 Professional and Contracted Services	585,589.11			
6300 Supplies and Materials	195,144.00			
6400 Other Operating Costs	115,660.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 61	3,455,936.38			
Function 71-Debt Service				
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				
Total Function 71				
Function 81-Facilities Acquisition and Construction				
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				
Total Function 81				
Function 93-Payments to/from Fiscal Agent				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs	532,200.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 93	532,200.00			
Function 95-Payments to Juvenile Justice AEP				
6100 Payroll Costs				
6200 Professional and Contracted Services	28,500.00			
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 95	28,500.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 99-Other Intergovernmental				
6100 Payroll Costs				
6200 Professional and Contracted Services	1,909,853.85			
6300 Supplies and Materials				
6400 Other Operating Costs				
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 99-Other Intergovernmental	1,909,853.85			
Other Expenses				
8911 Operating Transfer Out				
8913 Extraordinary Items				
8949 Other Uses				
8989 Non Operating Expenses				
Total Other Expenses				
TOTAL ALL FUNCTIONS & OTHER USES	322,944,673.13			
ALL FUNCTIONS				
6100 Payroll Costs	264,117,479.68			
6200 Professional and Contracted Services	39,661,983.92			
6300 Supplies and Materials	11,271,821.02			
6400 Other Operating Costs	7,491,072.72			
6491 Statutorily Required Public Notices	2,986.30			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	399,329.49			
8900 Other Uses				
Total	322,944,673.13			

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	125,686,525.00			
Delinquent Taxes	400,000.00			
Penalty & Interest, Other	325,000.00			
Total Taxes	126,411,525.00			
Other Local Revenue				
Interest Earnings	7,000.00			
TOTAL LOCAL SOURCES	126,418,525.00			
STATE SOURCES	2,503,799.00			
OTHER SOURCES				
Sale of Bonds				
Other Resources		(1,279.60)		
		(1,279.60)		
TOTAL ALL SOURCES	128,921,044.40			

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 71-Debt Service				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service	128,921,044.40			
6600 Capital Outlay-Land, Building & Equipment				
Total Function 71	128,921,044.40			
Other Uses				
TOTAL ALL FUNCTIONS & OTHER USES	128,921,044.40			

**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
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LOCAL SOURCES				
Food Service Activity	5,248,205.99			
Other Local Sources				
Results from Enterprising Services				
Total Local Sources	5,248,205.99			
STATE SOURCES				
State Program Revenues				
Total State Sources				
OTHER RESOURCES				
National School Breakfast Program	3,106,246.10			
National School Lunch Program	7,515,547.91			
USDA Donated Commodities	1,094,000.00			
Interest Earnings	36,000.00			
Indirect Cost paid to General Fund	(1,000,000.00)			
Total Other Resources	10,751,794.01			
TOTAL ALL FUNCTIONS & OTHER USES	16,000,000.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2022-2023 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/21/2022

	06/21/22 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<hr/>				
Function 35 - Food Services				
6100 Payroll Costs	6,600,000.00			
6200 Professional and Contracted Services	200,000.00			
6300 Supplies and Materials	8,846,000.00			
6400 Other Operating Costs	354,000.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 35	16,000,000.00			
TOTAL ALL FUNCTIONS & OTHER USES	16,000,000.00			

GENERAL FUND

SUMMARY OF PROPOSED REVENUE AND EXPENDITURES

DESCRIPTION	2021-2022	2022-2023	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Fund Revenue	\$300,702,477	\$315,397,121	\$14,694,644	4.89%
General Fund Expenditures	(\$307,256,882)	(\$322,944,673)	(\$15,687,792)	5.11%
Net General Fund	(\$6,554,405)	(\$7,547,552)	(\$993,148)	
Debt Service Fund Revenue	\$107,712,998	\$128,922,324	\$21,209,326	19.69%
Debt Service Fund Expenditures	(\$107,712,527)	(\$128,921,044)	(\$21,208,517)	19.69%
Net Debt Service	\$471	\$1,280	\$809	171.69%
Child Nutrition Revenue	\$14,400,730	\$16,000,000	\$1,599,269	11.11%
Child Nutrition Expenditures	(\$14,400,730)	(\$16,000,000)	(\$1,599,269)	11.11%
Net Child Nutrition	(\$0)	\$0	\$0	

**COMPARISON OF 2022-2023 PROPOSED REVENUE BUDGET
TO
2021-2022 ADOPTED REVENUE BUDGET
GENERAL FUND**

DESCRIPTION	2021-2022 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes Tax Rate	200,280,674 0.8820	226,392,853 0.8646	71.78%	26,112,179	13.04%
Delinquent Taxes, Penalty & Interest	1,957,750	1,957,750	0.62%		
Other Local Revenue	4,118,500	4,412,600	1.40%	294,100	7.14%
State Funds	79,495,553	66,783,918	21.17%	(12,711,635)	-15.99%
State Funds - TRS On-Behalf	9,500,000	9,500,000	3.01%		
Federal Funds	4,850,000	5,350,000	1.70%	500,000	10.31%
Transfer from W/C	500,000	1,000,000	0.32%	500,000	100.00%
Total General Fund Revenue	300,702,477	315,397,121	100.00%	14,694,644	4.89%
Assigned Fund Balance					
Total General Fund Resources	\$300,702,477	\$315,397,121	100.00%	\$14,694,644	4.89%

**COMPARISON OF 2022-2023 PROPOSED EXPENDITURE BUDGET
TO
2021-2022 ADOPTED EXPENDITURE BUDGET
GENERAL FUND**

DESCRIPTION	2021-2022 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	253,210,636	264,117,480	81.78%	10,906,844	4.31%
Contracted Services	36,466,218	39,661,984	12.28%	3,195,766	8.76%
Supplies	10,491,223	11,271,821	3.49%	780,598	7.44%
Travel and Other	6,701,931	7,494,059	2.32%	792,128	11.82%
Debt Service					
Capital Outlay	386,874	399,329	0.12%	12,455	3.22%
Total General Fund Budget	\$307,256,882	\$322,944,673	100.00%	\$15,687,791	5.11%

DEBT SERVICE FUND

**COMPARISON OF 2022-2023 PROPOSED REVENUE BUDGET
TO
2021-2022 ADOPTED REVENUE BUDGET
DEBT SERVICE FUND**

DESCRIPTION	2021-2022 ADOPTED BUDGET	2022-2023 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes	106,003,665	125,686,525	97.49%	19,682,860	18.57%
Tax Rate per \$100	0.4800	0.480			
Delinquent Taxes	400,000	400,000	0.31%		
Penalty & Interest	325,000	325,000	0.25%		
Interest Earnings	40,000	7,000	0.01%	(33,000)	-82.50%
Hold Harmless for Homestead Exemption	944,333	2,503,799	1.94%	1,559,466	165.14%
Total Debt Service Revenue	107,712,998	128,922,324	100.00%	21,209,326	19.69%
Fund Balance	(471)	(1,280)		(809)	
Total Debt Service Resources	\$107,712,527	\$128,921,044	100.00%	\$21,208,517	19.69%

**COMPARISON OF 2022-2023 PROPOSED EXPENDITURE BUDGET
TO
2021-2022 ADOPTED EXPENDITURE BUDGET
DEBT SERVICE FUND**

DESCRIPTION	2021-2022 ADOPTED BUDGET	2022-2023 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries				
Contracted Services				
Supplies				
Travel and Other				
Debt Service	107,712,527	128,921,044	21,208,517	19.69%
Capital Outlay				
Fund Balance				
Total Debt Service Fund	\$107,712,527	\$128,921,044	\$21,208,517	19.69%

DENTON ISD
SCHEDULE OF DEBT SERVICE REQUIREMENTS
2022-2023

DEBT SERVICE	(Feb 23 & Aug 23)	(Feb 23 & Aug 23)	Sub-Total	FEES	Budget Estimate
	PRINCIPAL	INTEREST			5/17/22
					99% Collection
					.48 & 13% Growth
					TOTAL
Variable Rate U/L Tax School Building Bonds, Series 2005-A			-	165,642.60	165,642.60
Variable Rate U/L Tax School Building Bonds, Series 2006-B			-	131,438.48	131,438.48
U/L Tax Refunding Bonds, Series 2011			-	1,750.00	1,750.00
U/L Tax Refunding Bonds, Series 2012-B			-	1,500.00	1,500.00
U/L Tax Refunding Bonds, Series 2012-C			-	500.00	500.00
U/L Tax Refunding Bonds, Series 2012-D			-	1,500.00	1,500.00
Variable Rate Unlimited Tax School Building Bonds, Series 2013		427,800.00	427,800.00	1,750.00	429,550.00
U/L Tax School Building Bonds, Series 2014-A	1,760,000.00	258,950.00	2,018,950.00	1,500.00	2,020,450.00
Variable Rate U/L Tax School Building Bonds, Series 2014-B		1,174,700.00	1,174,700.00	1,750.00	1,176,450.00
U/L Tax Refunding Bonds, Series 2014-C			-	1,750.00	1,750.00
U/L Tax Refunding Bonds, Series 2015	7,140,000.00	1,120,750.00	8,260,750.00	1,750.00	8,262,500.00
U/L Tax School Building Bonds, Series 2015-A	1,805,000.00	370,100.00	2,175,100.00	1,750.00	2,176,850.00
U/L Tax Refunding Bonds, Series 2016	268,618.10	16,790,381.90	17,059,000.00	1,750.00	17,060,750.00
U/L Tax School Building Bonds, Series 2018	2,530,000.00	17,903,750.00	20,433,750.00	1,750.00	20,435,500.00
U/L Tax School Building Bonds, Series 2020	12,755,000.00	7,869,812.50	20,624,812.50	1,750.00	20,626,562.50
U/L Tax Refunding Bonds, Taxable Series 2020-A	155,000.00	13,490,172.56	13,645,172.56	1,750.00	13,646,922.56
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	1,935,000.00	1,547,350.00	3,482,350.00	1,750.00	3,484,100.00
U/L Tax Refunding Bonds, Taxable Series 2022-B	650,000.00	1,046,200.00	1,696,200.00	1,750.00	1,697,950.00
U/L Tax Refunding Bonds, Taxable Series 2022-C	7,585,000.00	94,812.50	7,679,812.50	1,750.00	7,681,562.50
			-		
	<u>36,583,618.10</u>	<u>65,775,845.22</u>	<u>102,359,463.32</u>	<u>326,581.08</u>	<u>102,686,044.40</u>
Additional Principal / Interest Payment					26,235,000.00
Total Revenue Required for Debt Service Payments					<u>128,921,044.40</u>
Summary of Projected Revenue					
Estimated Tax Collections					125,686,525.00
Other Revenue:					
Hold Harmless for Homestead Exemption					2,503,799.00
Other Revenue - Delinquent Taxes					400,000.00
Other Revenue - Penalty & Interest					325,000.00
Interest Income					7,000.00
Fund Balance					(1,279.60)
Total Other Revenue					<u>3,234,519.40</u>
Total Estimated Tax Collections					<u>128,921,044.40</u>
Increase (Decrease) in Fund Balance					0.00

CHILD NUTRITION FUND

**COMPARISON OF 2022-2023 PROPOSED REVENUE BUDGET
TO
2021-2022 ADOPTED REVENUE BUDGET
CHILD NUTRITION**

DESCRIPTION	2021-2022 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	4,646,500	5,248,206	32.80%	601,706	12.95%
State Funds	70,000		0.00%	(70,000)	-100.00%
National Breakfast Program	2,413,500	3,106,246	19.41%	692,746	28.70%
National Lunch Program	6,556,000	7,515,548	46.97%	959,548	14.64%
USDA Commodities	1,178,930	1,094,000	6.84%	(84,930)	-7.20%
Other Resources - Indirect Cos	(500,000)	(1,000,000)	-6.25%	(500,000)	100.00%
Interest Earnings	35,800	36,000	0.23%	200	0.56%
Total Child Nutrition	\$14,400,730	\$16,000,000	100.00%	\$1,599,270	11.11%

**COMPARISON OF 2022-2023 PROPOSED EXPENDITURE BUDGET
TO
2021-2022 ADOPTED EXPENDITURE BUDGET
CHILD NUTRITION**

DESCRIPTION	2021-2022 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Salaries	6,566,000	6,600,000	41.25%	34,000	0.52%
Contracted Services	150,000	200,000	1.25%	50,000	33.33%
Supplies	6,170,800	7,752,000	48.45%	1,581,200	25.62%
Supplies - USDA Commodities	1,178,930	1,094,000	6.84%	(84,930)	-7.20%
Travel and Other	335,000	354,000	2.21%	19,000	5.67%
Total Budget	\$14,400,730	\$16,000,000	100.00%	\$1,599,270	11.11%

PROPERTY VALUES

CALCULATION OF PROPERTY TAX REVENUE

	GENERAL	DEBT SERVICE	TOTAL
Estimated Net Roll	23,846,608,035	23,846,608,035	
Net Roll at Collection Rate - 99.00%	23,608,141,954	23,608,141,954	
Tax Rate per \$100 Valuation	0.8646	0.4800	1.3446
Tax Rate for Freeze Allocation	0.8646	0.4800	1.3446
Tax Revenue before Freeze		113,319,082	113,319,082
Tax Revenue before Freeze - Compressed Rate of \$0.8046	189,951,110		189,951,110
Tax Revenue before Freeze - Above Compressed Rate of \$0.8046	14,164,885		14,164,885
Freeze Values		12,367,443	12,367,443
Freeze Values - Compressed Rate of \$0.8046	20,730,927		20,730,927
Freeze Values - Above Compressed Rate of \$0.8046	1,545,930		1,545,930
Total Property Tax Revenue	\$226,392,852	\$125,686,525	\$352,079,377

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	Gross	Collection Rate	Net
Estimated Frozen Tax Levy	34,994,243.00	99.00%	34,644,300.57

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

2022 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 80,407

Not Under ARB Review Totals

5/27/2022

6:58:50AM

Land		Value			
Homesite:		4,618,556,261			
Non Homesite:		2,478,901,184			
Ag Market:		796,072,989			
Timber Market:		0	Total Land	(+) 7,893,530,434	
Improvement		Value			
Homesite:		14,062,104,316			
Non Homesite:		2,913,317,324	Total Improvements	(+) 16,975,421,640	
Non Real		Count	Value		
Personal Property:	5,805		1,980,847,220		
Mineral Property:	6,548		121,140,479		
Autos:	0		0	Total Non Real	(+) 2,101,987,699
				Market Value	= 26,970,939,773
Ag		Non Exempt	Exempt		
Total Productivity Market:		795,414,668	658,321		
Ag Use:		2,148,795	1,743	Productivity Loss	(-) 793,265,873
Timber Use:		0	0	Appraised Value	= 26,177,673,900
Productivity Loss:		793,265,873	656,578	Homestead Cap	(-) 1,430,490,313
				Assessed Value	= 24,747,183,587
				Total Exemptions Amount (Breakdown on Next Page)	(-) 4,182,281,309
				Net Taxable	= 20,564,902,278

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	100,617,416	79,002,972	839,702.19	849,995.08	378			
DPS	1,894,212	1,610,289	15,405.78	15,839.98	8			
OV65	3,783,174,632	3,113,119,876	30,858,043.79	31,127,886.03	11,746			
Total	3,885,686,260	3,193,733,137	31,713,151.76	31,993,721.09	12,132	Freeze Taxable	(-) 3,193,733,137	
Tax Rate	1.3620000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	1,398,492	1,248,492	1,082,036	166,456	3			
OV65	35,693,032	30,196,263	24,347,412	5,848,851	89			
Total	37,091,524	31,444,755	25,429,448	6,015,307	92	Transfer Adjustment	(-) 6,015,307	
						Freeze Adjusted Taxable	= 17,365,153,834	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 268,226,546.98 = 17,365,153,834 * (1.3620000 / 100) + 31,713,151.76

Certified Estimate of Market Value: 26,970,939,773
 Certified Estimate of Taxable Value: 20,564,902,278

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

2022 PRELIMINARY TOTALS

Property Count: 80,407

S05 - DENTON ISD
Not Under ARB Review Totals

5/27/2022

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	169,447	0	169,447
CHODO	2	30,861,181	0	30,861,181
DP	387	0	3,562,543	3,562,543
DPS	8	0	0	0
DV1	246	0	2,161,500	2,161,500
DV1S	23	0	95,000	95,000
DV2	182	0	1,707,000	1,707,000
DV2S	10	0	75,000	75,000
DV3	264	0	2,770,000	2,770,000
DV3S	6	0	60,000	60,000
DV4	1,045	0	5,265,915	5,265,915
DV4S	100	0	672,000	672,000
DVHS	717	0	236,193,298	236,193,298
DVHSS	57	0	15,460,817	15,460,817
EX	82	0	9,510,717	9,510,717
EX-XG	13	0	1,357,999	1,357,999
EX-XI	8	0	1,441,471	1,441,471
EX-XJ	19	0	16,223,065	16,223,065
EX-XL	7	0	1,534,256	1,534,256
EX-XR	30	0	34,935,717	34,935,717
EX-XU	47	0	30,590,815	30,590,815
EX-XV	2,655	0	2,046,180,066	2,046,180,066
EX-XV (Prorated)	4	0	198,768	198,768
EX366	1,845	0	768,017	768,017
FR	29	222,566,258	0	222,566,258
FRSS	3	0	659,561	659,561
HS	34,728	0	1,363,307,301	1,363,307,301
HT	4	0	0	0
MASSS	4	0	1,235,914	1,235,914
OV65	11,844	0	113,774,764	113,774,764
OV65S	662	0	6,475,339	6,475,339
PC	34	32,226,602	0	32,226,602
PPV	17	240,978	0	240,978
Totals		286,064,466	3,896,216,843	4,182,281,309

2022 PRELIMINARY TOTALS

S05 - DENTON ISD
Under ARB Review Totals

Property Count: 15,117

5/27/2022

6:58:50AM

Land		Value			
Homesite:		951,519,445			
Non Homesite:		1,806,161,546			
Ag Market:		195,545,757			
Timber Market:		0	Total Land	(+)	
				2,953,226,748	
Improvement		Value			
Homesite:		2,890,594,474			
Non Homesite:		5,239,343,954	Total Improvements	(+)	
				8,129,938,428	
Non Real		Count	Value		
Personal Property:	62		87,286,239		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
					87,286,239
			Market Value	=	11,170,451,415
Ag		Non Exempt	Exempt		
Total Productivity Market:		195,545,757	0		
Ag Use:		241,863	0	Productivity Loss	(-)
Timber Use:		0	0	Appraised Value	=
Productivity Loss:		195,303,894	0		10,975,147,521
				Homestead Cap	(-)
					247,003,727
				Assessed Value	=
					10,728,143,794
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	325,996,306
				Net Taxable	=
					10,402,147,488

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	7,840,432	6,565,432	74,103.50	74,131.20	26			
OV65	345,207,598	299,161,283	3,237,222.47	3,278,529.61	878			
Total	353,048,030	305,726,715	3,311,325.97	3,352,660.81	904	Freeze Taxable	(-)	
Tax Rate	1.3620000							305,726,715
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	3,777,506	3,358,972	2,905,923	453,049	9			
Total	3,777,506	3,358,972	2,905,923	453,049	9	Transfer Adjustment	(-)	
							453,049	
						Freeze Adjusted Taxable	=	
							10,095,967,724	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 140,818,406.37 = 10,095,967,724 * (1.3620000 / 100) + 3,311,325.97

Certified Estimate of Market Value:	7,559,420,200
Certified Estimate of Taxable Value:	7,158,107,379
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2022 PRELIMINARY TOTALS**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	26	0	255,000	255,000
DV1	24	0	218,000	218,000
DV1S	1	0	5,000	5,000
DV2	28	0	232,500	232,500
DV3	25	0	262,000	262,000
DV3S	1	0	10,000	10,000
DV4	52	0	504,000	504,000
DV4S	2	0	24,000	24,000
DVHS	12	0	3,708,963	3,708,963
DVHSS	1	0	3,084	3,084
EX-XV	4	0	62,200,363	62,200,363
EX-XV (Prorated)	1	0	63,391	63,391
EX366	2	0	3,191	3,191
FR	1	23,253,853	0	23,253,853
HS	4,404	0	175,341,566	175,341,566
LIH	9	0	49,425,514	49,425,514
OV65	953	0	9,374,841	9,374,841
OV65S	33	0	330,000	330,000
PC	1	781,040	0	781,040
Totals		24,034,893	301,961,413	325,996,306

2022 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 95,524

Grand Totals

5/27/2022

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Land	Value			
Homesite:	5,570,075,706			
Non Homesite:	4,285,062,730			
Ag Market:	991,618,746			
Timber Market:	0	Total Land	(+)	
			10,846,757,182	
Improvement	Value			
Homesite:	16,952,698,790			
Non Homesite:	8,152,661,278	Total Improvements	(+)	
			25,105,360,068	
Non Real	Count	Value		
Personal Property:	5,867	2,068,133,459		
Mineral Property:	6,548	121,140,479		
Autos:	0	0	Total Non Real	(+)
				2,189,273,938
			Market Value	=
				38,141,391,188
Ag	Non Exempt	Exempt		
Total Productivity Market:	990,960,425	658,321		
Ag Use:	2,390,658	1,743	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	988,569,767	656,578		37,152,821,421
			Homestead Cap	(-)
				1,677,494,040
			Assessed Value	=
				35,475,327,381
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	4,508,277,615
			Net Taxable	=
				30,967,049,766

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	108,457,848	85,568,404	913,805.69	924,126.28	404		
DPS	1,894,212	1,610,289	15,405.78	15,839.98	8		
OV65	4,128,382,230	3,412,281,159	34,095,266.26	34,406,415.64	12,624		
Total	4,238,734,290	3,499,459,852	35,024,477.73	35,346,381.90	13,036	Freeze Taxable	(-)
							3,499,459,852
Tax Rate	1.3620000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	1,398,492	1,248,492	1,082,036	166,456	3		
OV65	39,470,538	33,555,235	27,253,335	6,301,900	98		
Total	40,869,030	34,803,727	28,335,371	6,468,356	101	Transfer Adjustment	(-)
							6,468,356
						Freeze Adjusted Taxable	=
							27,461,121,558

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 409,044,953.35 = 27,461,121,558 * (1.3620000 / 100) + 35,024,477.73

Certified Estimate of Market Value: 34,530,359,973
 Certified Estimate of Taxable Value: 27,723,009,657

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

2022 PRELIMINARY TOTALSS05 - DENTON ISD
Grand Totals

Property Count: 95,524

5/27/2022

7:01:48AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	169,447	0	169,447
CHODO	2	30,861,181	0	30,861,181
DP	413	0	3,817,543	3,817,543
DPS	8	0	0	0
DV1	270	0	2,379,500	2,379,500
DV1S	24	0	100,000	100,000
DV2	210	0	1,939,500	1,939,500
DV2S	10	0	75,000	75,000
DV3	289	0	3,032,000	3,032,000
DV3S	7	0	70,000	70,000
DV4	1,097	0	5,769,915	5,769,915
DV4S	102	0	696,000	696,000
DVHS	729	0	239,902,261	239,902,261
DVHSS	58	0	15,463,901	15,463,901
EX	82	0	9,510,717	9,510,717
EX-XG	13	0	1,357,999	1,357,999
EX-XI	8	0	1,441,471	1,441,471
EX-XJ	19	0	16,223,065	16,223,065
EX-XL	7	0	1,534,256	1,534,256
EX-XR	30	0	34,935,717	34,935,717
EX-XU	47	0	30,590,815	30,590,815
EX-XV	2,659	0	2,108,380,429	2,108,380,429
EX-XV (Prorated)	5	0	262,159	262,159
EX366	1,847	0	771,208	771,208
FR	30	245,820,111	0	245,820,111
FRSS	3	0	659,561	659,561
HS	39,132	0	1,538,648,867	1,538,648,867
HT	4	0	0	0
LIH	9	0	49,425,514	49,425,514
MASSS	4	0	1,235,914	1,235,914
OV65	12,797	0	123,149,605	123,149,605
OV65S	695	0	6,805,339	6,805,339
PC	35	33,007,642	0	33,007,642
PPV	17	240,978	0	240,978
Totals		310,099,359	4,198,178,256	4,508,277,615

2022 PRELIMINARY TOTALS

Property Count: 80,407

S05 - DENTON ISD
Not Under ARB Review Totals

5/27/2022 7:01:48AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		31		\$0	\$0	\$0
A	SINGLE FAMILY RESIDENCE	51,449	14,675.7407	\$745,513,440	\$18,248,800,834	\$15,139,042,470
B	MULTIFAMILY RESIDENCE	855	193.5640	\$113,414,104	\$855,938,478	\$847,935,445
C1	VACANT LOTS AND LAND TRACTS	7,253	4,940.4971	\$29,322	\$574,544,862	\$574,545,369
D1	QUALIFIED AG LAND	1,783	32,653.7995	\$0	\$795,414,358	\$2,141,537
D2	NON-QUALIFIED LAND	508		\$461,050	\$21,088,597	\$20,989,281
E	FARM OR RANCH IMPROVEMENT	1,377	6,658.9287	\$6,277,940	\$618,696,580	\$558,231,101
F1	COMMERCIAL REAL PROPERTY	1,057	1,747.9657	\$61,895,115	\$1,518,192,472	\$1,518,103,030
F2	INDUSTRIAL REAL PROPERTY	27	446.3800	\$15,753	\$75,146,630	\$75,146,630
G1	OIL AND GAS	6,483		\$0	\$117,031,148	\$117,031,148
J1	WATER SYSTEMS	3		\$0	\$599,880	\$599,880
J2	GAS DISTRIBUTION SYSTEM	22	3.8874	\$0	\$73,125,386	\$73,125,386
J3	ELECTRIC COMPANY (INCLUDING C	37	32.5270	\$0	\$102,235,544	\$102,235,544
J4	TELEPHONE COMPANY (INCLUDI	88	9.4545	\$0	\$52,372,748	\$52,372,748
J5	RAILROAD	9	25.1900	\$0	\$13,778,161	\$13,778,161
J6	PIPELAND COMPANY	143		\$0	\$61,024,536	\$61,024,536
J7	CABLE TELEVISION COMPANY	32	0.6336	\$0	\$32,288,200	\$32,288,200
J8	OTHER TYPE OF UTILITY	1	8.8400	\$0	\$107,105	\$107,105
L1	COMMERCIAL PERSONAL PROPE	4,137		\$5,561	\$938,013,765	\$888,029,769
L2	INDUSTRIAL PERSONAL PROPERT	101		\$0	\$571,856,190	\$367,060,464
M1	TANGIBLE OTHER PERSONAL, MOB	2,869		\$1,196,961	\$31,705,178	\$26,180,986
O	RESIDENTIAL INVENTORY	7	0.8339	\$485,083	\$1,258,660	\$1,253,660
S	SPECIAL INVENTORY TAX	81		\$0	\$93,609,834	\$93,609,834
X	TOTALLY EXEMPT PROPERTY	4,720	11,650.5035	\$47,388,975	\$2,174,110,627	\$69,992
	Totals		73,048.7456	\$976,683,304	\$26,970,939,773	\$20,564,902,276

2022 PRELIMINARY TOTALS

Property Count: 15,117

S05 - DENTON ISD
Under ARB Review Totals

5/27/2022 7:01:48AM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
	19		\$0	\$0	\$0
A SINGLE FAMILY RESIDENCE	10,836	2,918.5076	\$177,065,907	\$3,768,312,503	\$3,339,627,592
B MULTIFAMILY RESIDENCE	740	158.9837	\$325,855,839	\$3,036,731,855	\$3,036,131,692
C1 VACANT LOTS AND LAND TRACTS	2,051	1,479.6895	\$0	\$412,226,200	\$412,216,200
D1 QUALIFIED AG LAND	188	3,583.8343	\$0	\$195,545,757	\$241,100
D2 NON-QUALIFIED LAND	57		\$0	\$9,132,045	\$9,131,158
E FARM OR RANCH IMPROVEMENT	274	5,349.1212	\$45,805	\$233,706,760	\$225,730,803
F1 COMMERCIAL REAL PROPERTY	1,205	2,493.2696	\$78,179,621	\$3,164,222,863	\$3,163,441,823
F2 INDUSTRIAL REAL PROPERTY	13	301.4878	\$0	\$149,158,039	\$149,158,039
J4 TELEPHONE COMPANY (INCLUDI	3	0.3140	\$0	\$104,934	\$104,934
L1 COMMERCIAL PERSONAL PROPE	55		\$0	\$7,436,656	\$7,436,656
L2 INDUSTRIAL PERSONAL PROPERT	2		\$0	\$72,693,855	\$49,440,002
M1 TANGIBLE OTHER PERSONAL, MOB	214		\$0	\$2,179,950	\$2,179,950
O RESIDENTIAL INVENTORY	1		\$76,718	\$155,002	\$155,002
S SPECIAL INVENTORY TAX	3		\$0	\$7,152,537	\$7,152,537
X TOTALLY EXEMPT PROPERTY	16	34.5819	\$0	\$111,692,459	\$0
Totals		16,319.7896	\$581,223,890	\$11,170,451,415	\$10,402,147,488

2022 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 95,524

Grand Totals

5/27/2022

7:01:48AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		50		\$0	\$0	\$0
A	SINGLE FAMILY RESIDENCE	62,285	17,594.2483	\$922,579,347	\$22,017,113,337	\$18,478,670,062
B	MULTIFAMILY RESIDENCE	1,595	352.5477	\$439,269,943	\$3,892,670,333	\$3,884,067,137
C1	VACANT LOTS AND LAND TRACTS	9,304	6,420.1866	\$29,322	\$986,771,062	\$986,761,569
D1	QUALIFIED AG LAND	1,971	36,237.6338	\$0	\$990,960,115	\$2,382,637
D2	NON-QUALIFIED LAND	565		\$461,050	\$30,220,642	\$30,120,439
E	FARM OR RANCH IMPROVEMENT	1,651	12,008.0499	\$6,323,745	\$852,403,340	\$783,961,904
F1	COMMERCIAL REAL PROPERTY	2,262	4,241.2353	\$140,074,736	\$4,682,415,335	\$4,681,544,853
F2	INDUSTRIAL REAL PROPERTY	40	747.8678	\$15,753	\$224,304,669	\$224,304,669
G1	OIL AND GAS	6,483		\$0	\$117,031,148	\$117,031,148
J1	WATER SYSTEMS	3		\$0	\$599,880	\$599,880
J2	GAS DISTRIBUTION SYSTEM	22	3.8874	\$0	\$73,125,386	\$73,125,386
J3	ELECTRIC COMPANY (INCLUDING C	37	32.5270	\$0	\$102,235,544	\$102,235,544
J4	TELEPHONE COMPANY (INCLUDI	91	9.7685	\$0	\$52,477,682	\$52,477,682
J5	RAILROAD	9	25.1900	\$0	\$13,778,161	\$13,778,161
J6	PIPELAND COMPANY	143		\$0	\$61,024,536	\$61,024,536
J7	CABLE TELEVISION COMPANY	32	0.6336	\$0	\$32,288,200	\$32,288,200
J8	OTHER TYPE OF UTILITY	1	8.8400	\$0	\$107,105	\$107,105
L1	COMMERCIAL PERSONAL PROPE	4,192		\$5,561	\$945,450,421	\$895,466,425
L2	INDUSTRIAL PERSONAL PROPERT	103		\$0	\$644,550,045	\$416,500,466
M1	TANGIBLE OTHER PERSONAL, MOB	3,083		\$1,196,961	\$33,885,128	\$28,360,936
O	RESIDENTIAL INVENTORY	8	0.8339	\$561,801	\$1,413,662	\$1,408,662
S	SPECIAL INVENTORY TAX	84		\$0	\$100,762,371	\$100,762,371
X	TOTALLY EXEMPT PROPERTY	4,736	11,685.0854	\$47,388,975	\$2,285,803,086	\$69,992
	Totals		89,368.5352	\$1,557,907,194	\$38,141,391,188	\$30,967,049,764

2022 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 80,407

Not Under ARB Review Totals

5/27/2022

7:01:48AM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	2.3523	\$0	\$865,983	\$865,983
A015	1		\$0	\$0	\$0
A020	1		\$0	\$0	\$0
A021	1		\$0	\$0	\$0
A022	6		\$0	\$0	\$0
A023	309	3.6894	\$0	\$1,625,503	\$1,625,503
A1	48,784	13,576.8448	\$728,966,196	\$17,325,255,649	\$14,375,099,163
A2	400	204.0934	\$93,701	\$38,303,358	\$27,895,454
A3	219	133.3731	\$66,414	\$114,127,850	\$91,789,080
A4	227	473.3442	\$3,698	\$27,374,360	\$26,543,638
A5	406	24.0903	\$12,013,991	\$92,097,643	\$84,313,791
A6	1,167	257.9532	\$4,369,440	\$649,150,488	\$530,909,858
B1	185	85.7575	\$109,808,607	\$709,612,038	\$709,612,038
B2	670	107.8065	\$3,605,497	\$146,326,440	\$138,323,407
C1	6,073	3,085.1337	\$0	\$332,507,917	\$332,508,424
C2	480	1,457.7723	\$0	\$227,034,168	\$227,034,168
C3	675	381.3505	\$0	\$11,889,676	\$11,889,676
C5	27	16.2406	\$29,322	\$3,113,101	\$3,113,101
D1	1,784	32,656.2995	\$0	\$795,614,460	\$2,341,639
D2	508		\$461,050	\$21,088,597	\$20,989,281
E1	855	1,648.4421	\$6,130,917	\$353,891,919	\$294,675,500
E3	55	42.2031	\$94,955	\$3,469,328	\$2,842,809
E4	603	4,965.7835	\$52,068	\$261,135,231	\$260,512,690
F010	1		\$0	\$0	\$0
F1	1,005	1,653.9366	\$61,040,527	\$1,381,641,708	\$1,381,552,266
F2	27	446.3800	\$15,753	\$75,146,630	\$75,146,630
F3	7	2.1290	\$0	\$107,497,277	\$107,497,277
F4	45	91.9001	\$854,588	\$29,053,487	\$29,053,487
G1	6,483		\$0	\$117,031,148	\$117,031,148
J1	3		\$0	\$599,880	\$599,880
J2	22	3.8874	\$0	\$73,125,386	\$73,125,386
J3	37	32.5270	\$0	\$102,235,544	\$102,235,544
J4	88	9.4545	\$0	\$52,372,748	\$52,372,748
J5	9	25.1900	\$0	\$13,778,161	\$13,778,161
J6	143		\$0	\$61,024,536	\$61,024,536
J7	32	0.6336	\$0	\$32,288,200	\$32,288,200
J8	1	8.8400	\$0	\$107,105	\$107,105
L1	3,376		\$5,561	\$822,785,782	\$772,801,786
L2	101		\$0	\$571,856,190	\$367,060,464
L3	743		\$0	\$72,775,700	\$72,775,700
L5	19		\$0	\$42,452,283	\$42,452,283
M1	2,869		\$1,196,961	\$31,705,178	\$26,180,986
OA1	5	0.5859	\$485,083	\$1,198,818	\$1,198,818
OC1	2	0.2480	\$0	\$59,842	\$54,842
PLAN	31		\$0	\$0	\$0
S	81		\$0	\$93,609,834	\$93,609,834
X	4,720	11,650.5035	\$47,388,975	\$2,174,110,627	\$69,992
Totals		73,048.7456	\$976,683,304	\$26,970,939,773	\$20,564,902,276

2022 PRELIMINARY TOTALSS05 - DENTON ISD
Under ARB Review Totals

Property Count: 15,117

5/27/2022 7:01:48AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A023	BUILDER HOME PLANS - REFERENC	318	2.7810	\$61,475	\$1,485,910	\$1,485,910
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	9,996	2,536.9810	\$173,508,064	\$3,562,948,157	\$3,160,573,431
A2	REAL, RESIDENTIAL, MOBILE HOME	17	8.8004	\$0	\$1,199,051	\$980,508
A3	WATERFRONT	43	28.8652	\$58,627	\$28,977,805	\$23,726,835
A4	CONDOS	113	281.0782	\$0	\$15,972,617	\$15,972,617
A5	TOWNHOMES	145	7.7834	\$3,393,581	\$28,629,523	\$28,450,665
A6	REAL, RESIDENTIAL GOLF COURSE	214	52.2184	\$44,160	\$129,099,440	\$108,437,626
B		6	2.9449	\$0	\$48,607,530	\$48,607,530
B1	REAL, RESIDENTIAL, APARTMENTS	476	114.1631	\$325,855,839	\$2,922,903,097	\$2,922,903,097
B2	REAL, RESIDENTIAL, DUPLEXES	258	41.8757	\$0	\$65,221,228	\$64,621,065
C1	REAL, VACANT PLATTED RESIDENTI	1,642	397.2846	\$0	\$148,686,538	\$148,676,538
C2	COMMERCIAL VACANT LOT	333	1,043.5979	\$0	\$255,502,741	\$255,502,741
C3	REAL VACANT LOT OUTSIDE CITY	77	38.8070	\$0	\$8,036,921	\$8,036,921
D1	QUALIFIED AG LAND	188	3,583.8343	\$0	\$195,545,757	\$241,100
D2	FARM AND RANCH IMPSS ON QUALI	57		\$0	\$9,132,045	\$9,131,158
E1	LAND AND IMPROVEMENTS (NON A	105	199.7001	\$45,805	\$54,725,737	\$46,798,888
E3	MOBILE HOMES ON NON AG QUALIF	10	12.9750	\$0	\$789,565	\$749,297
E4	VACANT NON QUALIFIED NON HOME	188	5,136.4461	\$0	\$178,191,458	\$178,182,618
F010	COMMERCIAL BUILDER PLANS - RE	2		\$0	\$0	\$0
F1	REAL COMMERCIAL	1,115	2,316.5468	\$72,490,221	\$3,049,745,555	\$3,048,964,515
F2	REAL, INDUSTRIAL	13	301.4878	\$0	\$149,158,039	\$149,158,039
F3	REAL - COMMERCIAL MH PARKS	12	5.0600	\$0	\$53,452,852	\$53,452,852
F4	REAL - COMMERCIAL OFFICE CONDC	80	171.6628	\$5,689,400	\$61,024,456	\$61,024,456
J4	REAL & TANGIBLE PERSONAL, UTIL	3	0.3140	\$0	\$104,934	\$104,934
L1	BPP TANGIBLE COMERCIAL PROPER	48		\$0	\$6,733,166	\$6,733,166
L2	BPP TANGIBLE INDUSTRIAL PROPER	2		\$0	\$72,693,855	\$49,440,002
L3	BPP TANGIBLE COMMERCIAL LEASE	7		\$0	\$703,490	\$703,490
M1	MOBILE HOMES - PERSONAL PROPE	214		\$0	\$2,179,950	\$2,179,950
OA1	INVENTORY, RESIDENTIAL SINGLE F	1		\$76,718	\$155,002	\$155,002
PLAN		19		\$0	\$0	\$0
S	SPECIAL INVENTORY	3		\$0	\$7,152,537	\$7,152,537
X		16	34.5819	\$0	\$111,692,459	\$0
	Totals		16,319.7896	\$581,223,890	\$11,170,451,415	\$10,402,147,488

2022 PRELIMINARY TOTALS

S05 - DENTON ISD

Property Count: 95,524

Grand Totals

5/27/2022

7:01:48AM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	2.3523	\$0	\$865,983	\$865,983
A015 BUILDER HOME PLANS - REFERENC	1		\$0	\$0	\$0
A020 BUILDER HOME PLANS - REFERENC	1		\$0	\$0	\$0
A021 Builder Home Plans - Reference Only	1		\$0	\$0	\$0
A022 BUILDER HOME PLANS - REFERENC	6		\$0	\$0	\$0
A023 BUILDER HOME PLANS - REFERENC	627	6.4704	\$61,475	\$3,111,413	\$3,111,413
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	58,780	16,113.8258	\$902,474,260	\$20,888,203,806	\$17,535,672,594
A2 REAL, RESIDENTIAL, MOBILE HOME	417	212.8938	\$93,701	\$39,502,409	\$28,875,962
A3 WATERFRONT	262	162.2383	\$125,041	\$143,105,655	\$115,515,915
A4 CONDOS	340	754.4224	\$3,698	\$43,346,977	\$42,516,255
A5 TOWNHOMES	551	31.8737	\$15,407,572	\$120,727,166	\$112,764,456
A6 REAL, RESIDENTIAL GOLF COURSE	1,381	310.1716	\$4,413,600	\$778,249,928	\$639,347,484
B	6	2.9449	\$0	\$48,607,530	\$48,607,530
B1 REAL, RESIDENTIAL, APARTMENTS	661	199.9206	\$435,664,446	\$3,632,515,135	\$3,632,515,135
B2 REAL, RESIDENTIAL, DUPLEXES	928	149.6822	\$3,605,497	\$211,547,668	\$202,944,472
C1 REAL, VACANT PLATTED RESIDENTI	7,715	3,482.4183	\$0	\$481,194,455	\$481,184,962
C2 COMMERCIAL VACANT LOT	813	2,501.3702	\$0	\$482,536,909	\$482,536,909
C3 REAL VACANT LOT OUTSIDE CITY	752	420.1575	\$0	\$19,926,597	\$19,926,597
C5 WATERFRONT	27	16.2406	\$29,322	\$3,113,101	\$3,113,101
D1 QUALIFIED AG LAND	1,972	36,240.1338	\$0	\$991,160,217	\$2,582,739
D2 FARM AND RANCH IMPSS ON QUALI	565		\$461,050	\$30,220,642	\$30,120,439
E1 LAND AND IMPROVEMENTS (NON A	960	1,848.1422	\$6,176,722	\$408,617,656	\$341,474,388
E3 MOBILE HOMES ON NON AG QUALIF	65	55.1781	\$94,955	\$4,258,893	\$3,592,106
E4 VACANT NON QUALIFIED NON HOME	791	10,102.2296	\$52,068	\$439,326,689	\$438,695,308
F010 COMMERCIAL BUILDER PLANS - RE	3		\$0	\$0	\$0
F1 REAL COMMERCIAL	2,120	3,970.4834	\$133,530,748	\$4,431,387,263	\$4,430,516,781
F2 REAL, INDUSTRIAL	40	747.8678	\$15,753	\$224,304,669	\$224,304,669
F3 REAL - COMMERCIAL MH PARKS	19	7.1890	\$0	\$160,950,129	\$160,950,129
F4 REAL - COMMERCIAL OFFICE CONDC	125	263.5629	\$6,543,988	\$90,077,943	\$90,077,943
G1 OIL AND GAS	6,483		\$0	\$117,031,148	\$117,031,148
J1 REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$599,880	\$599,880
J2 REAL & TANGIBLE PERSONAL, UTIL	22	3.8874	\$0	\$73,125,386	\$73,125,386
J3 REAL & TANGIBLE PERSONAL, UTIL	37	32.5270	\$0	\$102,235,544	\$102,235,544
J4 REAL & TANGIBLE PERSONAL, UTIL	91	9.7685	\$0	\$52,477,682	\$52,477,682
J5 REAL & TANGIBLE PERSONAL, UTIL	9	25.1900	\$0	\$13,778,161	\$13,778,161
J6 REAL & TANGIBLE PERSONAL, UTIL	143		\$0	\$61,024,536	\$61,024,536
J7 REAL & TANGIBLE PERSONAL, UTIL	32	0.6336	\$0	\$32,288,200	\$32,288,200
J8 REAL & TANGIBLE PERSONAL, UTIL	1	8.8400	\$0	\$107,105	\$107,105
L1 BPP TANGIBLE COMERCIAL PROPER	3,424		\$5,561	\$829,518,948	\$779,534,952
L2 BPP TANGIBLE INDUSTRIAL PROPER	103		\$0	\$644,550,045	\$416,500,466
L3 BPP TANGIBLE COMMERCIAL LEASE	750		\$0	\$73,479,190	\$73,479,190
L5 AIRCRAFT	19		\$0	\$42,452,283	\$42,452,283
M1 MOBILE HOMES - PERSONAL PROPE	3,083		\$1,196,961	\$33,885,128	\$28,360,936
OA1 INVENTORY, RESIDENTIAL SINGLE F	6	0.5859	\$561,801	\$1,353,820	\$1,353,820
OC1 INVENTORY, VACANT PLATTED LOTS	2	0.2480	\$0	\$59,842	\$54,842
PLAN	50		\$0	\$0	\$0
S SPECIAL INVENTORY	84		\$0	\$100,762,371	\$100,762,371
X	4,736	11,685.0854	\$47,388,975	\$2,285,803,086	\$69,992
Totals		89,368.5352	\$1,557,907,194	\$38,141,391,188	\$30,967,049,764

2022 PRELIMINARY TOTALS

S05 - DENTON ISD
Effective Rate Assumption

Property Count: 95,524

5/27/2022 7:01:48AM

New Value

TOTAL NEW VALUE MARKET:	\$1,557,907,194
TOTAL NEW VALUE TAXABLE:	\$1,489,271,803

New Exemptions

Exemption	Description	Count		
EX-XR	11.30 Nonprofit water or wastewater corporati	1	2021 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2021 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	103	2021 Market Value	\$13,371,628
EX366	HB366 Exempt	410	2021 Market Value	\$1,157,158
ABSOLUTE EXEMPTIONS VALUE LOSS				\$14,528,786

Exemption	Description	Count	Exemption Amount
DP	Disability	8	\$75,000
DV1	Disabled Veterans 10% - 29%	16	\$136,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	18	\$153,000
DV3	Disabled Veterans 50% - 69%	24	\$250,000
DV4	Disabled Veterans 70% - 100%	159	\$888,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$12,000
DVHS	Disabled Veteran Homestead	9	\$3,245,810
HS	Homestead	1,933	\$76,706,933
OV65	Over 65	823	\$7,990,389
PARTIAL EXEMPTIONS VALUE LOSS			2,994
NEW EXEMPTIONS VALUE LOSS			\$103,995,918

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
HS	Homestead	35,159	\$524,662,260
INCREASED EXEMPTIONS VALUE LOSS			35,159
INCREASED EXEMPTIONS VALUE LOSS			\$524,662,260

TOTAL EXEMPTIONS VALUE LOSS \$628,658,178

New Ag / Timber Exemptions

2021 Market Value	\$4,248,927		Count: 24
2022 Ag/Timber Use	\$12,654		
NEW AG / TIMBER VALUE LOSS	\$4,236,273		

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1		\$0

2022 PRELIMINARY TOTALS

S05 - DENTON ISD

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
38,542	\$387,992	\$83,112	\$304,880

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
38,021	\$386,754	\$82,693	\$304,061

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
15,117	\$11,170,451,415.00	\$7,158,107,379

TAX RATES

TAX RATE COMPARISON

DESCRIPTION	2021-2022 TAX RATE	2022-2023 TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Maintenance & Operations	0.88200	0.86460	(0.01740)	-1.97%
Debt Service	0.48000	0.48000		
Total Tax Rate	1.36200	1.34460	(0.01740)	-1.28%

Rollback Tax Rate				
Maintenance & Operations	0.88200	0.86460	(0.01740)	-1.97%
Debt Service	0.48000	0.48000		
Total Rollback Tax Rate	1.36200	1.34460	(0.01740)	-1.28%

ESTIMATE OF STATE AID

ESTIMATE OF STATE AID

DESCRIPTION	2021-2022	2022-2023	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Total Cost of Tier I	243,499,856	260,136,948	16,637,092	6.83%
LESS: Local Share	(189,719,499)	(208,003,818)	(18,284,319)	9.64%
State's Share of Tier I	53,780,357	52,133,130	(1,647,227)	-3.06%
Tier II State Aid for "Golden" Level (\$98.56)	9,669,920	9,441,976	(227,944)	-2.36%
Tier II State Aid for \$49.28 Level	0	0	0	
Total Tier II State Aid	9,669,920	9,441,976	(227,944)	-2.36%
Formula Transition Grant	16,045,275	5,113,698	(10,931,577)	-68.13%
Additional State Aid for Homestead Exemption		95,114	95,114	
Total Estimated State Aid	79,495,552	66,783,918	(12,711,634)	-15.99%

District Name: DENTON ISD < Will load after Co-Dist # is entered below
 County-District No.: 061-901 < ENTER # WITH DASH (i.e., 001-902)
 Run Date: 5/27/2022
 Date Prepared: < Optional

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

This template is designed to calculate revenue based on the school finance provisions enacted by the 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 YELLOW-SHADED CELLS REQUIRE DATA ENTRY IF THE LIGHT GREEN-SHADED CELLS ARE AUTO-LOADED & SHOULD NOT BE CHANGED UNLESS YOU ARE ABSOLUTELY SURE THE DATA LOADED IS INCORRECT.

Funding Elements	2020-21 Data Entry	2021-22 Data Entry	2022-23 Data Entry
Student Counts: most 20-21 student counts are auto-loaded from a file obtained from TEA.			
ESSERII-Adjusted Refined ADA: loaded for 20-21 year only	29,038.485	30,289.443	31,350.000
Refined ADA Used for EDA & IFA: 20-21 year only	29,779.979		
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	2.254	2.368	2.404
Hospital Class (Code 02)	0.000	0.000	0.000
Speech Therapy (Code 00)	58.387	71.427	72.498
Resource Room (Code 41,42)	588.705	590.227	599.081
S/C Mild/Mod/Severe (Code 43, 44, & 45)	246.756	295.047	299.473
Off Home Campus (Codes 91-98)	0.000	0.141	0.144
VAC (Code 08)	31.247	32.091	32.572
State Schools (Code 30)	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	18.271	19.183	19.470
Mainstream ADA	857.737	1,145.145	1,162.322
FTEs of Pregnant Students	3.126	1.298	1.317
Career & Technology FTEs Grades 7-12 (20-21 only)	1,912.148		
Advanced Career & Technology FTEs (20-21 only)	0.000		
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study - begins in 21-22		143.552	145.705
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study - begins in 21-22		1,531.938	1,554.917
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study - begins in 21-22		645.204	654.882
# Students Enrolled in P-TECH campus - begins in 21-22		0.000	0.000
# Students Enrolled in campus that is a member of the New Tech Network - begins in 21-22		0.000	0.000
Bilingual ADA - see instructions in Column N	2,243.711	3,343.000	3,393.145
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	2,045.539	1,929.000	1,957.935
Bilingual ADA - Non-LEP Dual Language Students (2-way)	0.000	266.000	269.990
G & T Enrollment - begins in 21-22		2,120.261	2,194.500
Early Education ADA	5,551.590	5,591.244	5,675.113
Public Ed Grant (PEG) Student ADA	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	400.000	0.000
ADA of Students in Dropout Recovery School and Residential Placement Facility	60.163	0.000	0.000
Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000	0.000
Residential Placement Facility - Ed Disadvantaged Students	0.000	0.000	0.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	6,864.000	7,950.000	7,950.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	843.000	1,341.000	1,341.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	2,660.000	2,047.000	2,047.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	2,397.000	2,784.000	2,784.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	1,655.000	1,553.000	1,553.000
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (same weight as Block 5) - begins in 21-22		0	0
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	0	72	72
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	0	197	197
Career, College, or Military Readiness - Special Ed. Graduates	0	3	3
Dyslexia Enrollment	0.000	1,097.000	1,097.000
Property Values	FINAL 2020 TAX YEAR	2021 TAX YEAR PRELIMS	2022 TAX YEAR ESTIMATED
State Certified Property Value ("T2" value) @ \$25K Exemption	21,334,896,313	23,451,365,187	26,500,042,661
State Certified Property Value ("T8" value) @ \$25K Exemption	21,334,896,313	23,451,365,187	26,500,042,661
State Certified Property Value ("T7" value) @ \$15K Exemption	21,698,838,243	23,826,272,110	
State Certified Property Value ("T2" value) @ \$40K Exemption - begins in 22-23			25,851,829,288
State Certified Property Value ("T8" value) @ \$40K Exemption - begins in 22-23			25,851,829,288
State Certified Property Value ("T1" value) @ \$40K Exemption - begins in 22-23			26,226,736,211
State Certified Property Value ("T7" value) @ \$25K Exemption - begins in 22-23			26,226,736,211
Expiration of Certain Excluded Property (see note in Cell C164 below)	0	0	0
Tax Rates and Collections	2020-21	2021-22	2022-23
Tier I Compressed Tax Rate (MCR) Approved by TEA (20-21 & 21-22 Official - Other Years Are Only Estimates)	0.8676	0.8220	0.8046
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.9276	0.8820	0.8646
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.9276	0.8820	0.8646
M&O Tax Collections @ Adopted M&O Rate	194,555,070	206,017,802	227,592,583
M&O Taxes Distributed to TIF Arrangement From M&O Collections in Cell G75 - begins in 22-23			0
M&O Tax Collections @ Adopted M&O Rate Prior To Additional \$40K Homestead Exemption - calculated			233,299,280
I&S Adopted Tax Rate	0.4800	0.4800	0.4800
I&S Tax Collections	100,664,482	111,465,471	125,686,525
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0	0
Other Data			
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	859,613	859,613	859,613
Special Education Transportation Allotment	643,300	643,300	643,300
Career & Tech Transportation Allotment	275,176	275,176	275,176
Private Transportation Allotment	0	0	0
College Preparation Assessment Reimbursement	0	103,075	103,075
Certification Examination Reimbursement	0	98,623	98,623
Teacher Incentive Allotment (may not be available yet)	0	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)	0	Not Needed	Not Needed
Prior Law Total M&O Revenue Excluding 92-93 Hold Harmless (see Column N)	0	Not Needed	Not Needed
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail Report)	0	0	0
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as above)	0	0	0

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 4 04/03/22

2022-23 Summary of Finances
DENTON ISD
061-901

			SB 1
Funding Elements			From Date Entry
Students			
1.	Refined Average Daily Attendance (ADA)		31,350.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		27,978.533
3.	Special Education FTEs	(Link to Detail Report)	1,025.641
4.	Career & Technology FTEs		2,355.504
5.	Weighted ADA (WADA)	(Link to Detail Report)	41,908.630
Property Values			
6.	2021 State Certified Property Value ("T2" value)		23,451,365,187
7.	2022 State Certified Property Value ("T2" value)		25,851,829,288
Tax Rates and Collections			
8.	2022-23 M&O Tax Rate		\$0.86460
9.	2022-23 Tier I M&O Tax Rate		\$0.80460
10.	2022-23 Maximum Compressed Tax Rate		\$0.80460
11.	2022-23 M&O Tax Collections	(Link to Detail Report)	\$227,592,583
12.	2022-23 I&S Tax Rate		\$0.48000
13.	2022-23 I&S Tax Collections		\$125,686,525
14.	2022-23 Total Tax Collections		\$353,279,108
15.	2022-23 Total Tax Levy		N/A
Funding Components			
16.	District Basic Allotment		\$6,160
17.	ASF ADA (Prior-year ADA)		30,289,443
18.	Per Capita Rate		\$450.000
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			
19.	11-Regular Program Allotment 48.051		\$172,347,763
20.	Small and Mid-size Allotment 48.101		\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$28,089,760
22.	37-Dyslexia Allotment 48.103		\$675,752
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$23,285,026
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$3,982,466
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$19,177,592
26.	11-Public Education Grant 48.107		\$0
27.	36-Early Education Allotment 48.108		\$3,495,869
28.	21-Gifted & Talented Allotment 48.109		\$675,906
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		\$957,000
30.	Fast Growth Allotment 48.111		\$5,165,304
31.	Teacher Incentive Allotment 48.112		\$0
32.	Mentor Program Allotment 48.114		\$0
33.	School Safety Allotment 42.168		\$304,722
Tier I Subchapter D Allotments			
34.	99-Total Transportation Allotment 48.151		\$1,778,089
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		\$103,075
39.	Certification Examination Reimbursement 48.156		\$98,623
40.	Total Cost of Tier I (Link to Tier I Detail Report)		\$260,136,948
41.	Less: Local Fund Assignment		\$208,003,818
42.	Per Capita Distribution from the Available School Fund (ASF)		\$13,630,249
Foundation School Program (FSP) State Funding			
43.	FSP State Share of Tier I (Line 40 - Line 41 - Line 42)		\$38,502,880
44.	Tier II State Aid (Link to Tier II Detail Report)		\$9,441,976
45.	Other Programs (Link to Detail Report)		\$5,208,812
46.	Total FSP Operating Fund		\$53,153,668
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
47.	199/5812 - Foundation School Fund		\$53,153,668
48.	199/5811 - Available School Fund		\$13,630,249
I&S State Aid			
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)		\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)		\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)		\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2223-Calcs tab)		\$2,503,799
53.	TOTAL 2022-23 FSP/ASF STATE AID		\$69,287,716
Local Revenue in Excess of Entitlement			
54.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)		\$0
	FSP Allocations and Adjustments Report (Link to Detail Report)		

ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$66,783,917
56.	Gross M&O Rev From Local Taxes		\$227,592,583
57.	Tier 1 Recapture		\$0
58.	Recapture - Copper Penny Level		\$0
59.	Net M&O Revenue From Local Taxes		\$227,592,583
60.	Less: Credit Balance Due State (only if Line 55 is less than zero)		\$0
61.	Net 2022-23 TOTAL STATE/LOCAL M&O REVENUE		\$294,376,500

SUMMARY OF TOTAL RECAPTURE:			
62.	Tier I Recapture		\$0
63.	Recapture - Copper Penny Tier II Level		\$0
64.	Total 2022-23 Recapture		\$0
65.	Less: Formula Transition Grant Funding Credit Against Recapture (if applicable)		\$0
66.	Total 2022-23 Recapture Payments Due TEA		\$0

SUPPLEMENTAL INFORMATION

**DENTON ISD
PRELIMINARY PER-PUPIL ALLOCATION
BASED ON ENROLLMENT As Of 10/1/21
2022-2023**

School	2021-2022 Budgeted Enrollment	2021-2022 10/1/21 Enrollment	2021-2022 Inc (Dec) Enrollment	2022-2023 Projected Enrollment	2022-2023 Inc (Decr.) Enrollment	2022-2023 Per Pupil Amount	2022-2023 Budget	90% 2022-2023 Budget	Total Amount to Budget	Educational Leave Budget
Elementary										
Houston	102	562.00	515.50	(46.50)	521.50	6.00	92.00	47,978.00	43,180.00	4,080
Alexander	104	598.00	582.00	(16.00)	577.00	(5.00)	92.00	53,084.00	47,776.00	4,420
Hodge	105	646.50	648.00	1.50	660.00	12.00	92.00	60,720.00	54,648.00	5,100
McNair	106	548.00	532.00	(16.00)	509.00	(23.00)	92.00	46,828.00	42,145.00	3,910
N Rayzor	107	647.00	619.00	(28.00)	622.00	3.00	92.00	57,224.00	51,502.00	4,760
Rivera	108	568.50	599.00	30.50	649.00	50.00	92.00	59,708.00	53,737.00	5,100
Shultz	109	566.00	634.00	68.00	653.00	19.00	92.00	60,076.00	54,068.00	5,100
Ginnings	110	582.00	659.00	77.00	708.00	49.00	92.00	65,136.00	58,622.00	5,440
Borman	111	427.50	416.00	(11.50)	421.00	5.00	92.00	40,000.00	36,000.00	3,230
Evers Park	112	572.00	623.00	51.00	670.00	47.00	92.00	61,640.00	55,476.00	5,100
WS Ryan	113	540.50	540.00	(0.50)	548.00	8.00	92.00	50,416.00	45,374.00	4,250
Ann Windle SYC	114	35.50	49.00	13.50	49.00	0.00	92.00	40,000.00	36,000.00	340
EP Rayzor	115	308.00	309.00	1.00	311.00	2.00	92.00	40,000.00	36,000.00	2,380
Pecan Creek	116	654.00	658.00	4.00	650.00	(8.00)	92.00	59,800.00	53,820.00	5,100
Providence	117	513.00	633.00	120.00	709.00	76.00	92.00	65,228.00	58,705.00	5,440
Hawk	118	587.50	576.50	(11.00)	558.50	(18.00)	92.00	51,382.00	46,244.00	4,250
Savannah	119	637.00	753.00	116.00	792.00	39.00	92.00	72,864.00	65,578.00	6,120
Paloma Creek	120	635.50	658.50	23.00	695.50	37.00	92.00	63,986.00	57,587.00	5,440
Nelson	121	538.00	549.50	11.50	546.50	(3.00)	92.00	50,278.00	45,250.00	4,250
Blanton	122	457.00	475.00	18.00	482.00	7.00	92.00	44,344.00	39,910.00	3,740
Stephens	123	380.50	400.00	19.50	444.00	44.00	92.00	40,848.00	36,763.00	3,400
PoPo & Lupe Gonzalez SYC	124	132.50	134.50	2.00	135.50	1.00	92.00	40,000.00	36,000.00	1,020
Cross Oaks	125	670.50	682.00	11.50	695.00	13.00	92.00	63,940.00	57,546.00	5,440
Adkins	126	411.00	413.00	2.00	425.00	12.00	92.00	40,000.00	36,000.00	3,230
Bell	127	644.50	687.00	42.50	690.00	3.00	92.00	63,480.00	57,132.00	5,270
Union Park	128	831.50	943.50	112.00	629.00	(314.50)	92.00	57,868.00	52,081.00	4,930
Sandbrook	129			0.00	631.00	631.00	92.00	58,052.00	52,247.00	4,930
Total		13,694.00	14,289.00	595.00	14,981.50	692.50		1,454,880.00	1,309,391.00	115,770.00
Middle Schools										
Crownover	041	846.00	812.00	(34.00)	820.00	8.00	92.00	75,440.00	67,896.00	6,290
Strickland	044	900.00	966.00	66.00	992.00	26.00	92.00	91,264.00	82,138.00	7,650
Calhoun	045	702.00	698.00	(4.00)	712.00	14.00	92.00	65,504.00	58,954.00	5,440
McMath	046	824.00	804.00	(20.00)	795.00	(9.00)	92.00	73,140.00	65,826.00	6,120
Navo	047	1,013.00	1,063.00	50.00	1,124.00	61.00	92.00	103,408.00	93,067.00	8,670
Harpool	048	856.00	867.00	11.00	818.00	(49.00)	92.00	75,256.00	67,730.00	6,290
Myers	049	830.00	829.00	(1.00)	822.00	(7.00)	92.00	75,624.00	68,062.00	6,290
Rodríguez	050	939.00	988.00	49.00	1,070.00	82.00	92.00	98,440.00	88,596.00	8,330
Total		6,910.00	7,027.00	117.00	7,153.00	126.00		658,076.00	592,269.00	55,080
High Schools										
Ryan	002	2,269.00	2,227.00	(42.00)	2,286.00	59.00	142.00	324,612.00	292,151.00	17,680
Denton	003	1,978.00	1,927.00	(51.00)	1,996.00	69.00	142.00	283,432.00	255,089.00	15,470
Guyer	007	2,650.00	2,624.00	(26.00)	2,597.00	(27.00)	142.00	368,774.00	331,897.00	20,060
Braswell	008	2,677.00	2,717.00	40.00	2,930.00	213.00	142.00	416,060.00	374,454.00	22,610
LaGrone Academy	009	220.00	202.00	(18.00)	237.00	35.00	142.00	33,654.00	30,289.00	1,870
Total		9,794.00	9,697.00	(97.00)	10,046.00	349.00		1,426,532.00	1,283,880.00	77,690
Lester Davis School	005	31.00	74.00	43.00	74.00	0.00				1,700
JJAEP	006	5.00	5.00	0.00	5.00	0.00				0
Fred Moore High School	039	66.00	56.00	(10.00)	56.00	0.00				1,700
Joe Dale Sparks	040	38.00	58.00	20.00	58.00	0.00				850
		140.00	193.00	53.00	193.00	0.00		0.00	0.00	4,250
District Total		30,538.00	31,206.00	668.00	32,373.50	1,167.50		3,539,488.00	3,185,540.00	252,790

	2021-2022 10/1/21	2022-2023 Projected	Change	%		Projected Increase	Budget Increase	Cost of 6% Over Projected
% Growth - Elementary	14,289	14,982	693	4.85%	\$ 92.00	693	63,710	15,165
% Growth - Middle School	7,027	7,153	126	1.79%	\$ 92.00	126	11,592	27,197
% Growth - High School	9,697	10,046	349	3.60%	\$ 142.00	349	49,558	33,060
% Growth - Other	193	193	0	0.00%	\$ 92.00	0	0	1,065
% Growth - Total	31,206	32,374	1,168	3.74%		1168	124,860	76,488

Note 1: Elementary campus allocations are based on the greater of the 2022-2023 projected enrollment multiplied by the per pupil allotment or \$40,000.
Note 2: The Business Office will enter the budget for the Educational Leave.

Denton ISD
Schedule of Projected Revenue - \$0.8646 \$0.48
2022-2023

	M & O	Debt Service
Based on a growth in values of	13.00%	13.00%
or a growth in values of	2,743,415,084	2,743,415,084
Prior Year Certified and Under Protest Values	21,103,192,951	21,103,192,951
Certified and Under Protest Values	23,846,608,035	23,846,608,035
Freeze Ceiling	34,994,243	34,994,243
% Increase in Projected Enrollment	4.500%	
2022-2023 Projected ADA	31,350,000	
2021-2022 Refined ADA	30,000,000	
2021-2022 Projected WADA	40,285.919	
Proposed Tax Rate	0.86460	0.48000
Freeze Allocation Rate	0.86460	0.48000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2022-2023	Debt Service Budget 2022-2023
LOCAL FUNDING			
Current Taxes			113,319,082
Current Taxes - Freeze Amount			12,367,443
	0	0	125,686,525
Current Taxes - \$.8046 - Compressed Rate	210,682,037	210,682,037	
Current Taxes - \$.06 - above Compressed Rate	15,710,816	15,710,816	
	226,392,853	226,392,853	0
Delinquent Taxes	1,200,000	1,200,000	400,000
	227,592,853	227,592,853	126,086,525
Penalties & Interest		700,000	325,000
Rendition		57,750	
Total Taxes	227,592,853	228,350,603	126,411,525
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		50,000	7,000
Athletic Revenue		415,000	
Total Other Revenue	0	4,412,600	7,000
Total Local Revenue	227,592,853	232,763,203	126,418,525
STATE FUNDING			
State Revenues from TEA			
Tier I State Aid	52,133,130	52,133,130	
Tier II, State Aide for "Golden" Level (\$98.56)	9,441,976	9,441,976	
Tier II, State Aid for \$49.28 Level		0	
Total Tier II	9,441,976	9,441,976	0
Formula Transition Grant	5,113,698	5,113,698	
Additional State Aid for Homestead Exemption (ASAHE)	95,114	95,114	

Denton ISD
Schedule of Projected Revenue - \$0.8646 \$0.48
2022-2023

	M & O	Debt Service
Based on a growth in values of	13.00%	13.00%
or a growth in values of	2,743,415,084	2,743,415,084
Prior Year Certified and Under Protest Values	21,103,192,951	21,103,192,951
Certified and Under Protest Values	23,846,608,035	23,846,608,035
Freeze Ceiling	34,994,243	34,994,243
% Increase in Projected Enrollment	4.500%	
2022-2023 Projected ADA	31,350,000	
2021-2022 Refined ADA	30,000,000	
2021-2022 Projected WADA	40,285.919	
Proposed Tax Rate	0.86460	0.48000
Freeze Allocation Rate	0.86460	0.48000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2022-2023	Debt Service Budget 2022-2023
		0	
Total Foundation School Program - All Funds	66,783,918	66,783,918	0
Less: Available School Fund	(13,630,249)	(13,630,249)	
Foundation School Fund	53,153,669	53,153,669	0
Per Capita Apportionment - Available School Fund	13,630,249	13,630,249	
Hold Harmless for Homestead Exemption			2,503,799
Total State Aid - General Fund	66,783,918	66,783,918	2,503,799
TRS On-Behalf		9,500,000	
Total State Funds	66,783,918	76,283,918	2,503,799
FEDERAL FUNDING			
Indirect Costs		100,000	
Indirect Costs - Child Nutrition		1,000,000	
SHARS Program		4,000,000	
ROTC		250,000	
Total Federal Funds	0	5,350,000	0
Transfer from Workers Compensation		1,000,000	
Total Other	0	1,000,000	0
Total Projected 2022-2023 Revenue	294,376,771	315,397,121	128,922,324

**Denton ISD
2022-2023 Budget Worksheet
Total Proposed Budget**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS												
002 RHS	8,920,716.87	(52,360.00)		8,868,356.87	8,557,957.87	292,151.00	8,850,108.87	17,680.00			8,867,788.87	(568.00)
003 DHS	8,051,238.90			8,430,438.90	8,159,848.90	255,089.00	8,414,937.90	15,470.00			8,430,407.90	(31.00)
007 GHS	9,556,949.21	245,600.00		9,802,549.21	9,440,029.21	331,897.00	9,771,926.21	20,060.00			9,791,986.21	(10,563.00)
008 BHS	7,577,527.19	(441,640.00)		7,135,887.19	6,769,673.19	541,309.00	7,310,982.19	22,610.00			7,333,592.19	197,705.00
009 LaGrone Academy						30,289.00	30,289.00	1,870.00			32,159.00	32,159.00
041 RCMS	3,838,130.52	156,440.00		3,994,570.52	3,932,135.52	67,896.00	4,000,031.52	6,290.00			4,006,321.52	11,751.00
044 SMS	3,961,594.48	(10,920.00)		3,950,674.48	3,884,254.48	82,138.00	3,966,392.48	7,650.00			3,974,042.48	23,368.00
045 CMS	3,650,863.54	(3,840.00)		3,647,023.54	3,595,215.54	58,954.00	3,654,169.54	5,440.00			3,659,609.54	12,586.00
046 MMS	3,711,299.05	(4,440.00)		3,706,859.05	3,646,048.05	65,826.00	3,711,874.05	6,120.00			3,717,994.05	11,135.00
047 NMS	4,153,493.38	59,480.00		4,212,973.38	4,138,214.38	93,067.00	4,231,281.38	8,670.00			4,239,951.38	26,978.00
048 HMS	4,199,087.16	125,320.00		4,324,407.16	4,261,234.16	67,730.00	4,328,964.16	6,290.00			4,335,254.16	10,847.00
049 BMMS	3,682,241.19	221,440.00		3,903,681.19	3,842,427.19	68,062.00	3,910,489.19	6,290.00			3,916,779.19	13,098.00
050 RMS	3,203,745.60	124,840.00		3,328,585.60	3,259,287.60	88,596.00	3,347,883.60	8,330.00			3,356,213.60	27,628.00
102 Houston	2,593,339.63	(3,120.00)		2,590,219.63	2,543,685.63	(94,820.00)	2,448,865.63	4,080.00			2,452,945.63	(137,274.00)
104 Alexander	2,642,641.65	(3,240.00)		2,639,401.65	2,589,887.65	(21,224.00)	2,568,663.65	4,420.00			2,573,083.65	(66,318.00)
105 Hodge	2,852,862.34	(3,480.00)		2,849,382.34	2,795,852.34	54,648.00	2,850,500.34	5,100.00			2,855,600.34	6,218.00
106 McNair	2,422,829.12	(3,000.00)		2,419,829.12	2,374,455.12	(164,855.00)	2,209,600.12	3,910.00			2,213,510.12	(206,319.00)
107 Rayzor	2,799,811.15	(3,480.00)		2,796,331.15	2,742,759.15	(362,498.00)	2,380,261.15	4,760.00			2,385,021.15	(411,310.00)
108 Rivera	2,717,871.09	(3,120.00)		2,714,751.09	2,667,679.09	53,737.00	2,721,416.09	5,100.00			2,726,516.09	11,765.00
109 Shultz	2,676,713.71	(3,120.00)		2,673,593.71	2,626,728.71	54,068.00	2,680,796.71	5,100.00			2,685,896.71	12,303.00
110 Ginnings	2,652,347.63	(3,120.00)		2,649,227.63	2,601,037.63	196,622.00	2,797,659.63	5,440.00			2,803,099.63	153,872.00
111 Borman	2,377,808.78	(2,280.00)		2,375,528.78	2,339,528.78	(102,000.00)	2,237,528.78	3,230.00			2,240,758.78	(134,770.00)
112 Evers	2,719,780.95	(71,120.00)		2,648,660.95	2,601,298.95	(13,524.00)	2,587,774.95	5,100.00			2,592,874.95	(55,786.00)
113 W. S. Ryan	2,675,364.84	(3,000.00)		2,672,364.84	2,627,611.84	(230,626.00)	2,396,985.84	4,250.00			2,401,235.84	(271,129.00)
114 Ann Windle School	36,240.00	(240.00)		36,000.00	36,000.00	36,000.00	36,000.00	340.00			36,340.00	340.00
115 EP Rayzor	2,043,970.43	(1,680.00)		2,042,290.43	2,006,290.43	36,000.00	2,042,290.43	2,380.00			2,044,670.43	2,380.00
116 Pecan Creek	2,992,942.16	(3,600.00)		2,989,342.16	2,935,191.16	(153,180.00)	2,782,011.16	5,100.00			2,787,111.16	(202,231.00)
117 Providence	1,951,571.62	(2,760.00)		1,948,811.62	1,906,335.62	403,705.00	2,310,040.62	5,440.00			2,315,480.62	366,669.00
118 Hawk	2,684,008.73	(3,240.00)		2,680,768.73	2,632,123.73	(229,756.00)	2,402,367.73	4,250.00			2,406,617.73	(274,151.00)
119 Savannah	2,830,321.83	(3,480.00)		2,826,841.83	2,774,097.83	65,578.00	2,839,675.83	6,120.00			2,845,795.83	18,954.00
120 Paloma Creek	2,359,465.67	(3,480.00)		2,355,985.67	2,303,366.67	(128,413.00)	2,174,953.67	5,440.00			2,180,393.67	(175,592.00)
121 L. A. Nelson	2,575,690.86	(2,880.00)		2,572,810.86	2,528,264.86	(92,750.00)	2,435,514.86	4,250.00			2,439,764.86	(133,046.00)
122 Blanton	2,105,162.57	(2,520.00)		2,102,642.57	2,064,802.57	(29,090.00)	2,035,712.57	3,740.00			2,039,452.57	(63,190.00)
123 Stephens	1,970,914.07	(2,040.00)		1,968,874.07	1,932,874.07	174,763.00	2,107,637.07	3,400.00			2,111,037.07	142,163.00
124 PoPo & Lupe Gonzalez SYC	36,720.00	(720.00)		36,000.00	36,000.00	36,000.00	36,000.00	1,020.00			37,020.00	1,020.00
125 Cross Oaks	2,621,055.18	(3,600.00)		2,617,455.18	2,561,938.18	(11,454.00)	2,550,484.18	5,440.00			2,555,924.18	(61,531.00)
126 Dorothy Adkins	1,766,677.76	(2,280.00)		1,764,397.76	1,728,397.76	(171,000.00)	1,557,397.76	3,230.00			1,560,627.76	(203,770.00)
127 Bell	2,944,877.06	(3,480.00)		2,941,397.06	2,888,032.06	(80,868.00)	2,807,164.06	5,270.00			2,812,434.06	(128,963.00)
128 Union Park	73,408.00	(4,560.00)		68,848.00	68,848.00	(598,169.00)	(598,169.00)	4,930.00			(593,239.00)	(662,087.00)
129 Sandbrock	150,000.00	(150,000.00)				3,916,647.00	3,916,647.00	4,930.00			3,921,577.00	3,921,577.00
K-8 Virtual Academy	132,000.00	(132,000.00)				(345,000.00)	(345,000.00)				(345,000.00)	(345,000.00)
	122,913,283.92	374,480.00		123,287,763.92	123,287,763.92	3,029,198.00	(3,029,198.00)	124,500,110.92	248,540.00		124,748,650.92	1,460,887.00
ADMINISTRATION												
701 Superintendent	715,306.92			715,306.92	715,306.92		715,306.92				715,306.92	
702 Board of Education	157,244.41			157,244.41	157,244.41		157,244.41				157,244.41	
748 General Counsel	31,000.00			31,000.00	31,000.00		31,000.00				31,000.00	
726 Communications	671,770.65			671,770.65	671,770.65		671,770.65				671,770.65	
741 Foundation - Administrative	82,757.94			82,757.94	82,757.94		82,757.94				82,757.94	
841 Foundation - Grants	25,000.00			25,000.00	25,000.00		25,000.00				25,000.00	
710 Publication Center - Adm	32,374.64			32,374.64	32,374.64		32,374.64				32,374.64	
990 Communities in Schools	368,000.00			368,000.00	368,000.00	92,000.00	460,000.00				460,000.00	92,000.00
	2,083,454.56			2,083,454.56	2,083,454.56	92,000.00	2,175,454.56				2,175,454.56	92,000.00
ADMINISTRATIVE SERVICES												
703 Tax Office	1,927,135.60			1,927,135.60	1,927,135.60	47,718.25	1,974,853.85				1,974,853.85	47,718.25
725 Records Management	55,855.75			55,855.75	55,855.75		55,855.75				55,855.75	
728 Adm Services	1,757,355.91		(30,000.00)	1,727,355.91	1,727,355.91		1,727,355.91				1,727,355.91	
729 Financial Operations	504,864.90	(82,225.00)		422,639.90	422,639.90	90,052.00	512,691.90				512,691.90	90,052.00
730 Risk Management	230,247.36		(9,000.00)	221,247.36	221,247.36		221,247.36				221,247.36	
750 District-wide Administrative	785,024.95			785,024.95	785,024.95	537,000.00	1,322,024.95				1,322,024.95	537,000.00
999 District-wide	3,784,127.27		50,000.00	3,834,127.27	3,834,127.27	267,584.00	4,101,711.27		20,000.00		4,121,711.27	287,584.00
	9,044,611.74	(82,225.00)	11,000.00	8,973,386.74	8,973,386.74	942,354.25	9,915,740.99		20,000.00		9,935,740.99	962,354.25
ACADEMIC PROGRAMS												
HUMAN RESOURCES												
727 Human Resources	1,420,151.28	(4,800.00)		1,415,351.28	1,415,351.28		1,415,351.28	6,800.00		120,000.00	1,542,151.28	126,800.00

**Denton ISD
2022-2023 Budget Worksheet
Total Proposed Budget**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
ELEMENTARY EDUCATION												
922 Instructional Services	139,423.34	(3,600.00)		135,823.34	135,823.34		135,823.34	5,100.00			140,923.34	5,100.00
931 Health Services	219,688.25	(2,400.00)		217,288.25	217,288.25		217,288.25	3,400.00			220,688.25	3,400.00
971 Community Education	10,683.00			10,683.00	10,683.00		10,683.00				10,683.00	
	369,794.59	(6,000.00)		363,794.59	363,794.59		363,794.59	8,500.00			372,294.59	8,500.00
SECONDARY EDUCATION												
921 Academic Programs	541,895.15			541,895.15	541,895.15		541,895.15				541,895.15	
939 Secondary Academic Programs ROTC - BHS	111,419.14	(3,600.00)	18,200.00	126,019.14	126,019.14		126,019.14	5,100.00	40,000.00		171,119.14	45,100.00
760/960 Campus/Student Services	393,745.28			393,745.28	393,745.28		393,745.28				393,745.28	
932 Counseling	464,062.75		(39,000.00)	425,062.75	425,062.75	15,000.00	440,062.75				440,062.75	15,000.00
923 Dyslexia	712,856.90	(408,000.00)	(22,098.39)	282,758.51	282,758.51	690,000.00	972,758.51				972,758.51	690,000.00
937 Intervention Services	3,882.70			3,882.70	3,882.70		3,882.70				3,882.70	
	2,227,861.92	(411,600.00)	(42,898.39)	1,773,363.53	1,773,363.53	705,000.00	2,478,363.53	5,100.00	40,000.00		2,523,463.53	750,100.00
COMMUNITY DEVELOPMENT												
731 Community Development	77,006.72			77,006.72	77,006.72		77,006.72				77,006.72	
TOTAL ACADEMIC PROGRAMS	4,094,814.51	(422,400.00)	(42,898.39)	3,629,516.12	3,629,516.12	705,000.00	4,334,516.12	20,400.00	40,000.00	120,000.00	4,514,916.12	885,400.00
TECHNOLOGY												
911 Data Processing	6,601,609.88		(476,377.04)	6,125,232.84	6,125,232.84		6,125,232.84				6,125,232.84	
	6,601,609.88		(476,377.04)	6,125,232.84	6,125,232.84		6,125,232.84				6,125,232.84	
OPERATIONS												
947 Warehouse	309,388.30		(78,000.00)	231,388.30	231,388.30		231,388.30				231,388.30	
193 Energy Management	9,951,329.77			9,951,329.77	9,951,329.77		9,951,329.77				9,951,329.77	
193-TG Grounds Contract	1,578,000.00			1,578,000.00	1,578,000.00		1,578,000.00				1,578,000.00	
193-CU Custodial Contract	5,912,299.78			5,912,299.78	5,912,299.78		5,912,299.78				5,912,299.78	
193-RT Facility Rental Costs	25,000.00			25,000.00	25,000.00		25,000.00				25,000.00	
949 Energy Management	6,931.20			6,931.20	6,931.20		6,931.20				6,931.20	
950 M & O	5,489,770.98		28,000.00	5,517,770.98	5,517,770.98	2,263,638.26	7,781,409.24				7,781,409.24	2,263,638.26
951 Major Maintenance												
952 Housekeeping	3,410,148.69			3,410,148.69	3,410,148.69	1,621,801.93	5,031,950.62				5,031,950.62	1,621,801.93
953 Transportation	5,820,804.14			5,820,804.14	5,820,804.14	171,906.00	5,992,710.14				5,992,710.14	171,906.00
957 Facilities	41,290.00			41,290.00	41,290.00		41,290.00				41,290.00	
956 Construction	123,057.83			123,057.83	123,057.83		123,057.83				123,057.83	
958 Safety and Security	188,127.17			188,127.17	188,127.17		188,127.17				188,127.17	
193-RT Facility Rental Costs	25,000.00			25,000.00	25,000.00		25,000.00				25,000.00	
	32,881,147.86		(50,000.00)	32,831,147.86	32,831,147.86	4,057,346.19	36,888,494.05				36,888,494.05	4,057,346.19
CURRICULUM												
940 Curriculum & Staff Dev	691,134.48	(2,400.00)	(18,200.00)	670,534.48	670,534.48		670,534.48	3,400.00			673,934.48	3,400.00
941 Curriculum - Elementary	727,994.84	(12,000.00)		715,994.84	715,994.84	69,000.00	784,994.84	17,000.00	(5,000.00)		796,994.84	81,000.00
942 Curriculum - Secondary	577,046.61	(12,000.00)		565,046.61	565,046.61		565,046.61	17,000.00		35,800.00	617,846.61	52,800.00
943 Department of Digital Learning	238,818.00	(10,800.00)		228,018.00	228,018.00		228,018.00	7,650.00			235,668.00	7,650.00
918 Data and Assessment	164,486.47			164,486.47	164,486.47		164,486.47		(74,400.00)		90,086.47	(74,400.00)
919 Advanced Academics	384,419.87		(103,075.00)	281,344.87	281,344.87		281,344.87		74,400.00	107,388.00	463,132.87	181,788.00
920 Federal Programs	109,419.82			109,419.82	109,419.82		109,419.82				109,419.82	
EF Elm Fork	38,040.66			38,040.66	38,040.66		38,040.66				38,040.66	
	2,931,360.75	(37,200.00)	(121,275.00)	2,772,885.75	2,772,885.75	69,000.00	2,841,885.75	45,050.00	(5,000.00)	143,188.00	3,025,123.75	252,238.00
TOTAL ADMINISTRATION	57,636,999.30	(541,825.00)	(679,550.43)	56,415,623.87	56,415,623.87	5,865,700.44	62,281,324.31	65,450.00	55,000.00	263,188.00	62,664,962.31	6,249,338.44
FUND 194 - LOCAL FF&E & REPLACEMENT												
194-22 CATE	699,130.40			699,130.40	699,130.40		699,130.40				699,130.40	
194-25 Bilingual												
194-51 Major Maintenance												
194-52 Vehicles												
194-55 Phone	139,240.67			139,240.67	139,240.67		139,240.67				139,240.67	
194-61 Curriculum - Elementary												
194-62 Curriculum - Secondary												
194-70 Districtwide-Equipment	105,873.51			105,873.51	105,873.51		105,873.51				105,873.51	
194-22-70 BHS - ROTC	5,500.00			5,500.00	5,500.00		5,500.00				5,500.00	
194-71 Technology												
194-72 Fine Arts-Equipment	95,000.00			95,000.00	95,000.00		95,000.00				95,000.00	
194-73 Fine Arts-Band Uniforms	35,000.00			35,000.00	35,000.00		35,000.00				35,000.00	

**Denton ISD
2022-2023 Budget Worksheet
Total Proposed Budget**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
194-74 Fine Arts-Instrument Usage	80,000.00			80,000.00	80,000.00		80,000.00				80,000.00	
194-80 Child Nutrition												
194-90 Campus Start-up												
194-91 Athletic - Major Maintenance	175,000.00			175,000.00	175,000.00		175,000.00				175,000.00	
194-99 Insurance Deductibles - Property	500,000.00			500,000.00	500,000.00		500,000.00				500,000.00	
	1,834,744.58			1,834,744.58	1,834,744.58		1,834,744.58				1,834,744.58	
FUND 181-ATHLETICS-PIC 91												
948 Athletics	5,430,293.80	(60,000.00)		5,370,293.80	5,370,293.80	291,500.00	5,661,793.80	85,000.00			5,746,793.80	376,500.00
820 Natatorium	756,831.00			756,831.00	756,831.00		756,831.00				756,831.00	
821 Stadium												
	6,187,124.80	(60,000.00)		6,127,124.80	6,127,124.80	291,500.00	6,418,624.80	85,000.00			6,503,624.80	376,500.00
FUND 185-CAREER & TECHNOLOGY-PIC 22												
935 Vocational Adm	3,952,526.06	(4,800.00)	(98,623.00)	3,849,103.06	3,849,103.06		3,849,103.06	6,800.00		54,335.00	3,910,238.06	61,135.00
935 Advanced Technology Center	2,415,614.20			2,415,614.20	2,415,614.20		2,415,614.20				2,415,614.20	
	6,368,140.26	(4,800.00)	(98,623.00)	6,264,717.26	6,264,717.26		6,264,717.26	6,800.00		54,335.00	6,325,852.26	61,135.00
FUND 188-HIGH SCHOOL ALLOTTMENT-PIC31												
188 High School Allotment	2,630,425.63			2,630,425.63	2,630,425.63		2,630,425.63		(135,685.20)		2,494,740.43	(135,685.20)
FUND 187 - CCMR - PIC38												
187 College, Career, Military Readiness	27,067.00			27,067.00	27,067.00		27,067.00		135,685.20		162,752.20	135,685.20
FUND 191-FINE ARTS												
191 Fine Arts	721,965.00	(8,400.00)	(20,940.00)	692,625.00	692,625.00	1,000.00	693,625.00	11,900.00			705,525.00	12,900.00
945 Fine Arts - General Fund	247,893.82			247,893.82	247,893.82		247,893.82				247,893.82	
191-MA Fine Arts - Mariachi	10,000.00			10,000.00	10,000.00		10,000.00				10,000.00	
	979,858.82	(8,400.00)	(20,940.00)	950,518.82	950,518.82	1,000.00	951,518.82	11,900.00			963,418.82	12,900.00
FUND 189-IBO PROGRAM												
189-IB Curriculum - IBO	544,981.10			544,981.10	544,981.10		544,981.10				544,981.10	
FUND 190-GIFTED & TALENTED-PIC 21												
190 Gifted & Talented	2,590,032.14	(6,000.00)		2,584,032.14	2,584,032.14		2,584,032.14	8,500.00			2,592,532.14	8,500.00
FUND 192-BILINGUAL-PIC 25												
192 Bilingual Education	3,878,129.30	(2,400.00)		3,875,729.30	3,875,729.30		3,875,729.30	3,400.00		69,000.00	3,948,129.30	72,400.00
699-04 Summer School-Bilingual	81,700.00			81,700.00	81,700.00		81,700.00				81,700.00	
924 Bilingual Education	416,738.41			416,738.41	416,738.41		416,738.41				416,738.41	
	4,376,567.71	(2,400.00)		4,374,167.71	4,374,167.71		4,374,167.71	3,400.00		69,000.00	4,446,567.71	72,400.00
FUND 195-STATE COMP-PIC 24, 26, 27, 28, 29, 30												
195 State Compensatory Fund	5,441,474.83			5,441,474.83	5,441,474.83	69,000.00	5,510,474.83				5,510,474.83	69,000.00
005 Davis School	1,095,781.33	(1,200.00)		1,094,581.33	1,094,581.33		1,094,581.33	1,700.00			1,096,281.33	1,700.00
006 JJAEP	28,500.00			28,500.00	28,500.00		28,500.00				28,500.00	
039 Fred Moore HS	676,466.97	(1,200.00)		675,266.97	675,266.97		675,266.97	1,700.00			676,966.97	1,700.00
040 Joe Dale Sparks	845,433.22	(600.00)		844,833.22	844,833.22		844,833.22	850.00			845,683.22	850.00
936 Single Parents Program	166,001.53		(9,600.00)	156,401.53	156,401.53		156,401.53				156,401.53	
959 Homebound			9,600.00	9,600.00	9,600.00		9,600.00				9,600.00	
941 Curriculum - Elementary	1,115,985.33			1,115,985.33	1,115,985.33		1,115,985.33				1,115,985.33	
942 Curriculum - Secondary	129,189.07			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				221,348.57	
AK At Risk	661,214.16			661,214.16	661,214.16		661,214.16				661,214.16	
917 DLL	46,122.82			46,122.82	46,122.82		46,122.82				46,122.82	
699-07 Summer School-HS Tuition Based	45,000.00			45,000.00	45,000.00		45,000.00				45,000.00	
699-01-AC Summer School-ES	93,386.00			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				78,701.95	
699-03-AC Summer School-HS EOC	7,000.00			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				4,185.90	
823-AC Accelerated Instruction												
Total Accelerated Instruction	183,273.85			183,273.85	183,273.85		183,273.85				183,273.85	
	10,655,791.68	(3,000.00)		10,652,791.68	10,652,791.68	69,000.00	10,721,791.68	4,250.00			10,726,041.68	73,250.00
FUND 196-SPECIAL EDUCATION-PIC23												
938 Special Education	2,837,901.09	(392,400.00)		2,445,501.09	2,445,501.09	69,000.00	2,514,501.09	3,400.00			2,517,901.09	72,400.00
750 Districtwide	23,209,720.13			23,209,720.13	23,209,720.13		23,209,720.13				23,209,720.13	

Denton ISD
2022-2023 Budget Worksheet
Total Proposed Budget

Organization		21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
830	Deaf Ed	532,200.00			532,200.00	532,200.00		532,200.00				532,200.00	
272-933	MAC Program												
937	SHARS	275,484.00			275,484.00	275,484.00		275,484.00				275,484.00	
699-05	Summer School-Sp Ed												
		26,855,305.22	(392,400.00)		26,462,905.22	26,462,905.22	69,000.00	26,531,905.22	3,400.00			26,535,305.22	72,400.00
FUND 170 - ESD & CDC													
170-045	Extended Day-CMS	10,000.00			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				7,000.00	
170-728	Extended Day-Business Office	27,387.00			27,387.00	27,387.00		27,387.00				27,387.00	
170-944	Extended Day	2,155,613.00			2,155,613.00	2,155,613.00		2,155,613.00				2,155,613.00	
170-970	Child Development Center	450,000.00			450,000.00	450,000.00		450,000.00				450,000.00	
170-972	Fred Moore Day Nursery School	947,000.00	(797,000.00)		150,000.00	150,000.00		150,000.00		(60,000.00)		90,000.00	(60,000.00)
		3,597,000.00	(797,000.00)		2,800,000.00	2,800,000.00		2,800,000.00		(60,000.00)		2,740,000.00	(60,000.00)
												(90,000.00)	
Fund 171 - Pre-K Academy													
171	Pre-K	2,034,138.26	(374,000.00)		1,660,138.26	1,660,138.26		1,660,138.26		5,000.00		1,665,138.26	5,000.00
171-114	Ann Windle School for Young Children	929,148.97			929,148.97	929,148.97	(69,000.00)	860,148.97				860,148.97	(69,000.00)
171-124	Gonzalez	1,633,793.97			1,633,793.97	1,633,793.97	(172,500.00)	1,461,293.97				1,461,293.97	(172,500.00)
		4,597,081.20	(374,000.00)		4,223,081.20	4,223,081.20	(241,500.00)	3,981,581.20		5,000.00		3,986,581.20	(236,500.00)
All Departments													
Salaries		36,050,211.85	1,512,225.00		37,562,436.85	37,562,436.85	11,889,532.00	49,451,968.85		(3,262,067.41)		46,189,901.44	8,627,464.59
	TRS/TRS Care												
	Stipends	545,841.37			545,841.37	545,841.37		545,841.37				545,841.37	
	Growth - Elementary												
	Growth - Secondary												
	Equity Adjustments												
6298	Substitutes	3,808,000.00			3,808,000.00	3,808,000.00		3,808,000.00				3,808,000.00	
ED	Educational Leave		303,120.00		303,120.00	303,120.00	134,120.00	437,240.00	(437,240.00)				(303,120.00)
CW	Critical Writing Team	46,050.00			46,050.00	46,050.00		46,050.00				46,050.00	
AI	Attendance Incentives	120,000.00			120,000.00	120,000.00		120,000.00				120,000.00	
VE	VEP	42,527.00			42,527.00	42,527.00		42,527.00				42,527.00	
VP	Vacation Payouts	60,000.00			60,000.00	60,000.00		60,000.00				60,000.00	
6219	SROs - Contract	1,435,000.00			1,435,000.00	1,435,000.00	71,750.00	1,506,750.00				1,506,750.00	71,750.00
	Extra Duty	405,650.00			405,650.00	405,650.00		405,650.00				405,650.00	
JW	Extra Duty Substitutes	75,000.00			75,000.00	75,000.00		75,000.00				75,000.00	
RV	Extra Duty Substitutes	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	Conditioning	20,000.00			20,000.00	20,000.00		20,000.00				20,000.00	
FM	Field Maintenance	3,600.00			3,600.00	3,600.00		3,600.00				3,600.00	
SS	Saturday School	28,000.00			28,000.00	28,000.00		28,000.00				28,000.00	
TB	Textbook - Summer Help	10,000.00			10,000.00	10,000.00		10,000.00				10,000.00	
JP	Jump Start	36,000.00			36,000.00	36,000.00		36,000.00				36,000.00	
LM	Lunchroom Monitors	136,000.00			136,000.00	136,000.00		136,000.00				136,000.00	
6410	Mileage Allowance	21,597.95			21,597.95	21,597.95		21,597.95				21,597.95	
VO	VOE Students	30,000.00			30,000.00	30,000.00		30,000.00				30,000.00	
WM	Web Managers												
6140	Social Security	200,000.00			200,000.00	200,000.00		200,000.00				200,000.00	
6142	Insurance												
6145	Unemployment	140,000.00			140,000.00	140,000.00		140,000.00				140,000.00	
6148	TRS - 1.6%	2,300,000.00			2,300,000.00	2,300,000.00		2,300,000.00				2,300,000.00	
6143	W/C	318,000.00			318,000.00	318,000.00		318,000.00				318,000.00	
		45,962,478.17	1,815,345.00		47,777,823.17	47,777,823.17	12,095,402.00	59,873,225.17	(437,240.00)	(3,262,067.41)		56,173,917.76	8,396,094.59
TRS On-Behalf		9,500,000.00			9,500,000.00	9,500,000.00		9,500,000.00				9,500,000.00	
Fund Balance													
Total		307,256,881.53		(799,113.43)	306,457,768.10	306,457,768.10	19,362,449.44	325,820,217.54		(3,262,067.41)	386,523.00	322,944,673.13	16,486,905.03

Denton ISD
2022-2023 Budget Worksheet
Departmental/Campuses

Organization		21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS													
002	RHS	322,759.00	(12,360.00)		310,399.00		292,151.00	292,151.00	17,680.00			309,831.00	(568.00)
003	DHS	281,390.00	(10,800.00)		270,590.00		255,089.00	255,089.00	15,470.00			270,559.00	(31.00)
007	GHS	376,920.00	(14,400.00)		362,520.00		331,897.00	331,897.00	20,060.00			351,957.00	(10,563.00)
008	BHS	380,854.00	(14,640.00)		366,214.00		374,454.00	374,454.00	22,610.00			397,064.00	30,850.00
009	LaGrone Academy						30,289.00	30,289.00	1,870.00			32,159.00	32,159.00
041	RCMS	66,995.00	(4,560.00)		62,435.00		67,896.00	67,896.00	6,290.00			74,186.00	11,751.00
044	SMS	71,340.00	(4,920.00)		66,420.00		82,138.00	82,138.00	7,650.00			89,788.00	23,368.00
045	CMS	55,648.00	(3,840.00)		51,808.00		58,954.00	58,954.00	5,440.00			64,394.00	12,586.00
046	MMS	65,251.00	(4,440.00)		60,811.00		65,826.00	65,826.00	6,120.00			71,946.00	11,135.00
047	NMS	80,279.00	(5,520.00)		74,759.00		93,067.00	93,067.00	8,670.00			101,737.00	26,978.00
048	HMS	67,853.00	(4,680.00)		63,173.00		67,730.00	67,730.00	6,290.00			74,020.00	10,847.00
049	BMMS	65,814.00	(4,560.00)		61,254.00		68,062.00	68,062.00	6,290.00			74,352.00	13,098.00
050	RMS	74,458.00	(5,160.00)		69,298.00		88,596.00	88,596.00	8,330.00			96,926.00	27,628.00
102	Houston	49,654.00	(3,120.00)		46,534.00		43,180.00	43,180.00	4,080.00			47,260.00	726.00
104	Alexander	52,754.00	(3,240.00)		49,514.00		47,776.00	47,776.00	4,420.00			52,196.00	2,682.00
105	Hodge	57,010.00	(3,480.00)		53,530.00		54,648.00	54,648.00	5,100.00			59,748.00	6,218.00
106	McNair	48,374.00	(3,000.00)		45,374.00		42,145.00	42,145.00	3,910.00			46,055.00	681.00
107	Rayzor	57,052.00	(3,480.00)		53,572.00		51,502.00	51,502.00	4,760.00			56,262.00	2,690.00
108	Rivera	50,192.00	(3,120.00)		47,072.00		53,737.00	53,737.00	5,100.00			58,837.00	11,765.00
109	Shultz	49,985.00	(3,120.00)		46,865.00		54,068.00	54,068.00	5,100.00			59,168.00	12,303.00
110	Ginnings	51,310.00	(3,120.00)		48,190.00		58,622.00	58,622.00	5,440.00			64,062.00	15,872.00
111	Borman	38,280.00	(2,280.00)		36,000.00		36,000.00	36,000.00	3,200.00			39,230.00	3,230.00
112	Evers	50,482.00	(3,120.00)		47,362.00		55,476.00	55,476.00	5,100.00			60,576.00	13,214.00
113	W. S. Ryan	47,753.00	(3,000.00)		44,753.00		45,374.00	45,374.00	4,250.00			49,624.00	4,871.00
114	Ann Windle School	36,240.00	(240.00)		36,000.00		36,000.00	36,000.00	340.00			36,340.00	340.00
115	EP Rayzor	37,680.00	(1,680.00)		36,000.00		36,000.00	36,000.00	2,380.00			38,380.00	2,380.00
116	Pecan Creek	57,751.00	(3,600.00)		54,151.00		53,820.00	53,820.00	5,100.00			58,920.00	4,769.00
117	Providence	45,236.00	(2,760.00)		42,476.00		58,705.00	58,705.00	5,440.00			64,145.00	21,669.00
118	Hawk	51,885.00	(3,240.00)		48,645.00		46,244.00	46,244.00	4,250.00			50,494.00	1,849.00
119	Savannah	56,224.00	(3,480.00)		52,744.00		65,578.00	65,578.00	6,120.00			71,698.00	18,954.00
120	Paloma Creek	56,099.00	(3,480.00)		52,619.00		57,587.00	57,587.00	5,440.00			63,027.00	10,408.00
121	L. A. Nelson	47,426.00	(2,880.00)		44,546.00		45,250.00	45,250.00	4,250.00			49,500.00	4,954.00
122	Blanton	40,360.00	(2,520.00)		37,840.00		39,910.00	39,910.00	3,740.00			43,650.00	5,810.00
123	Stephens	38,040.00	(2,040.00)		36,000.00		36,763.00	36,763.00	3,400.00			40,163.00	4,163.00
124	PoPo & Lupe Gonzalez SYC	36,720.00	(720.00)		36,000.00		36,000.00	36,000.00	1,020.00			37,020.00	1,020.00
125	Cross Oaks	59,117.00	(3,600.00)		55,517.00		57,546.00	57,546.00	5,440.00			62,986.00	7,469.00
126	Dorothy Adkins	38,280.00	(2,280.00)		36,000.00		36,000.00	36,000.00	3,230.00			39,230.00	3,230.00
127	Bell	56,845.00	(3,480.00)		53,365.00		57,132.00	57,132.00	5,270.00			62,402.00	9,037.00
128	Union Park	73,408.00	(4,560.00)		68,848.00		52,081.00	52,081.00	4,930.00			57,011.00	(11,837.00)
129	Sandbrock						52,247.00	52,247.00	4,930.00			57,177.00	57,177.00
	K-8 Virtual Academy												
		3,193,718.00	(164,520.00)		3,029,198.00	3,029,198.00	(3,029,198.00)	3,185,540.00	248,540.00			3,434,080.00	404,882.00
ADMINISTRATION													
701	Superintendent	61,264.36			61,264.36	61,264.36		61,264.36				61,264.36	
702	Board of Education	157,244.41			157,244.41	157,244.41		157,244.41				157,244.41	
748	General Counsel	31,000.00			31,000.00	31,000.00		31,000.00				31,000.00	
726	Communications	224,991.12			224,991.12	224,991.12		224,991.12				224,991.12	
741	Foundation - Administrative	17,489.00			17,489.00	17,489.00		17,489.00				17,489.00	
841	Foundation - Grants	25,000.00			25,000.00	25,000.00		25,000.00				25,000.00	
710	Publication Center - Adm	3,192.14			3,192.14	3,192.14		3,192.14				3,192.14	
990	Communities in Schools	368,000.00			368,000.00	368,000.00	92,000.00	460,000.00				460,000.00	92,000.00
		888,181.03			888,181.03	888,181.03	92,000.00	980,181.03				980,181.03	92,000.00
ADMINISTRATIVE SERVICES													
703	Tax Office	1,927,135.60			1,927,135.60	1,927,135.60	47,718.25	1,974,853.85				1,974,853.85	47,718.25
725	Records Management												
728	Adm Services	206,161.58		(30,000.00)	176,161.58	176,161.58		176,161.58				176,161.58	
729	Financial Operations	186,731.00			186,731.00	186,731.00		186,731.00				186,731.00	
730	Risk Management	92,415.00		(9,000.00)	83,415.00	83,415.00		83,415.00				83,415.00	
750	District-wide Administrative	785,024.95			785,024.95	785,024.95	537,000.00	1,322,024.95				1,322,024.95	537,000.00
999	District-wide	3,783,102.17		50,000.00	3,833,102.17	3,833,102.17	267,584.00	4,100,686.17		20,000.00		4,120,686.17	287,584.00
		6,980,570.30		11,000.00	6,991,570.30	6,991,570.30	852,302.25	7,843,872.55		20,000.00		7,863,872.55	872,302.25
ACADEMIC PROGRAMS													
HUMAN RESOURCES													
727	Human Resources	345,233.92	(4,800.00)		340,433.92	340,433.92		340,433.92	6,800.00		120,000.00	467,233.92	126,800.00

Denton ISD
2022-2023 Budget Worksheet
Departmental/Campuses

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
ELEMENTARY EDUCATION												
922 Elementary Academic Program	139,423.34	(3,600.00)		135,823.34	135,823.34		135,823.34	5,100.00			140,923.34	5,100.00
931 Health Services	101,026.25	(2,400.00)		98,626.25	98,626.25		98,626.25	3,400.00			102,026.25	3,400.00
971 Community Education	10,683.00			10,683.00	10,683.00		10,683.00				10,683.00	
	251,132.59	(6,000.00)		245,132.59	245,132.59		245,132.59	8,500.00			253,632.59	8,500.00
SECONDARY EDUCATION												
921 Academic Programs												
939 Secondary Academic Programs ROTC - BHS	111,419.14	(3,600.00)	18,200.00	126,019.14	126,019.14		126,019.14	5,100.00	40,000.00		171,119.14	45,100.00
760/960 Campus/Student Services	87,549.56			87,549.56	87,549.56		87,549.56				87,549.56	
932 Counseling	98,653.15			98,653.15	98,653.15		98,653.15				98,653.15	
923 Dyslexia	112,140.55		(22,098.39)	90,042.16	90,042.16		90,042.16				90,042.16	
973 Intervention Services	3,882.70			3,882.70	3,882.70		3,882.70				3,882.70	
	413,645.10	(3,600.00)	(3,898.39)	406,146.71	406,146.71		406,146.71	5,100.00	40,000.00		451,246.71	45,100.00
COMMUNITY DEVELOPMENT												
731 Community Development	9,000.00			9,000.00	9,000.00		9,000.00				9,000.00	
TOTAL ACADEMIC PROGRAMS	1,019,011.61	(14,400.00)	(3,898.39)	1,000,713.22	1,000,713.22		1,000,713.22	20,400.00	40,000.00	120,000.00	1,181,113.22	180,400.00
TECHNOLOGY												
911 Data Processing	3,209,762.01		(476,377.04)	2,733,384.97	2,733,384.97		2,733,384.97				2,733,384.97	
	3,209,762.01		(476,377.04)	2,733,384.97	2,733,384.97		2,733,384.97				2,733,384.97	
OPERATIONS												
947 Warehouse	99,676.25		(78,000.00)	21,676.25	21,676.25		21,676.25				21,676.25	
193 Utilities	9,951,329.77			9,951,329.77	9,951,329.77		9,951,329.77				9,951,329.77	
193-TG Grounds Contract	1,578,000.00			1,578,000.00	1,578,000.00		1,578,000.00				1,578,000.00	
193-CU Custodial Contract	5,912,299.78			5,912,299.78	5,912,299.78		5,912,299.78				5,912,299.78	
193-RT Facility Rental Costs												
949 Energy Management	6,931.20			6,931.20	6,931.20		6,931.20				6,931.20	
950 M & O	4,126,888.62		28,000.00	4,154,888.62	4,154,888.62	1,938,672.29	6,093,560.91				6,093,560.91	1,938,672.29
951 Major Maintenance												
952 Housekeeping	460,891.51			460,891.51	460,891.51	1,621,801.93	2,082,693.44				2,082,693.44	1,621,801.93
953 Transportation	1,122,369.00			1,122,369.00	1,122,369.00		1,122,369.00				1,122,369.00	
957 Facilities	41,290.00			41,290.00	41,290.00		41,290.00				41,290.00	
956 Construction	83,830.00			83,830.00	83,830.00		83,830.00				83,830.00	
958 Safety and Security	188,127.17			188,127.17	188,127.17		188,127.17				188,127.17	
193-RT Facility Rental Costs	25,000.00			25,000.00	25,000.00		25,000.00				25,000.00	
	23,596,633.30		(50,000.00)	23,546,633.30	23,546,633.30	3,560,474.22	27,107,107.52				27,107,107.52	3,560,474.22
CURRICULUM												
940 Curriculum & Staff Dev	196,999.31	(2,400.00)	(18,200.00)	176,399.31	176,399.31		176,399.31	3,400.00			179,799.31	3,400.00
941 Curriculum - Elementary	248,112.39	(12,000.00)		236,112.39	236,112.39		236,112.39	17,000.00	(5,000.00)		248,112.39	12,000.00
942 Curriculum - Secondary	198,052.35	(12,000.00)		186,052.35	186,052.35		186,052.35	17,000.00		35,800.00	238,852.35	52,800.00
943 Digital Learning	238,818.00	(10,800.00)		228,018.00	228,018.00		228,018.00	7,650.00			235,668.00	7,650.00
918 Data and Assessment	74,400.00			74,400.00	74,400.00		74,400.00		(74,400.00)			(74,400.00)
919 Advanced Academics	185,429.10		(103,075.00)	82,354.10	82,354.10		82,354.10		74,400.00	107,388.00	264,142.10	181,788.00
920 Federal Programs	3,800.00			3,800.00	3,800.00		3,800.00				3,800.00	
EF Elm Fork	38,040.66			38,040.66	38,040.66		38,040.66				38,040.66	
	1,183,651.81	(37,200.00)	(121,275.00)	1,025,176.81	1,025,176.81		1,025,176.81	45,050.00	(5,000.00)	143,188.00	1,208,414.81	183,238.00
TOTAL ADMINISTRATION	36,877,810.06	(51,600.00)	(640,550.43)	36,185,659.63	36,185,659.63	4,504,776.47	40,690,436.10	65,450.00	55,000.00	263,188.00	41,074,074.10	4,888,414.47
FUND 194 - LOCAL FF&E & REPLACEMENT												
194-22 CATE	699,130.40			699,130.40	699,130.40		699,130.40				699,130.40	
194-25 Bilingual												
194-51 Major Maintenance												
194-52 Vehicles												
194-55 Phone	139,240.67			139,240.67	139,240.67		139,240.67				139,240.67	
194-61 Curriculum - Elementary												
194-62 Curriculum - Secondary												
194-70 Districtwide-Equipment	105,873.51			105,873.51	105,873.51		105,873.51				105,873.51	
194-22-70 BHS - ROTC	5,500.00			5,500.00	5,500.00		5,500.00				5,500.00	
194-71 Technology												
194-72 Fine Arts-Equipment	95,000.00			95,000.00	95,000.00		95,000.00				95,000.00	
194-73 Fine Arts-Band Uniforms	35,000.00			35,000.00	35,000.00		35,000.00				35,000.00	

**Denton ISD
2022-2023 Budget Worksheet
Departmental/Campuses**

Organization		21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
194-74	Fine Arts-Instrument Usage	80,000.00			80,000.00	80,000.00		80,000.00				80,000.00	
194-80	Child Nutrition												
194-90	Campus Start-up												
194-91	Athletic - Major Maintenance	175,000.00			175,000.00	175,000.00		175,000.00				175,000.00	
194-99	Insurance Deductibles - Property	500,000.00			500,000.00	500,000.00		500,000.00				500,000.00	
		1,834,744.58			1,834,744.58	1,834,744.58		1,834,744.58				1,834,744.58	
FUND 181-ATHLETICS-PIC 91													
948	Athletics	2,629,320.30	(60,000.00)		2,569,320.30	2,569,320.30	102,000.00	2,671,320.30	85,000.00			2,756,320.30	187,000.00
820	Natorium	756,831.00			756,831.00	756,831.00		756,831.00				756,831.00	
821	Stadium												
		3,386,151.30	(60,000.00)		3,326,151.30	3,326,151.30	102,000.00	3,428,151.30	85,000.00			3,513,151.30	187,000.00
FUND 185-CAREER & TECHNOLOGY-PIC 22													
934	Vocational Adm	188,060.31	(4,800.00)	(98,623.00)	84,637.31	84,637.31		84,637.31	6,800.00		54,335.00	145,772.31	61,135.00
935	Advanced Technology Center	40,464.44			40,464.44	40,464.44		40,464.44				40,464.44	
		228,524.75	(4,800.00)	(98,623.00)	125,101.75	125,101.75		125,101.75	6,800.00		54,335.00	186,236.75	61,135.00
FUND 188-HIGH SCHOOL ALLOTTMENT-PIC31													
188	High School Allotment	135,685.20			135,685.20	135,685.20		135,685.20		(135,685.20)			(135,685.20)
FUND 187- CCMR - PIC38													
187	College, Career, Military Readiness	27,067.00			27,067.00	27,067.00		27,067.00		135,685.20		162,752.20	135,685.20
FUND 191-FINE ARTS													
191	Fine Arts	721,965.00	(8,400.00)	(20,940.00)	692,625.00	692,625.00	1,000.00	693,625.00	11,900.00			705,525.00	12,900.00
945	Fine Arts - General Fund												
191-MA	Fine Arts - Mariachi	10,000.00			10,000.00	10,000.00		10,000.00				10,000.00	
		731,965.00	(8,400.00)	(20,940.00)	702,625.00	702,625.00	1,000.00	703,625.00	11,900.00			715,525.00	12,900.00
FUND 189-IBO PROGRAM													
189-IB	Curriculum - IBO	220,788.51			220,788.51	220,788.51		220,788.51				220,788.51	
FUND 190-GIFTED & TALENTED-PIC 21													
190	Gifted & Talented	112,166.98	(6,000.00)		106,166.98	106,166.98		106,166.98	8,500.00			114,666.98	8,500.00
FUND 192-BILINGUAL-PIC 25													
192	Bilingual Education	237,061.17	(2,400.00)		234,661.17	234,661.17		234,661.17	3,400.00		69,000.00	307,061.17	72,400.00
699-04	Summer School-Bilingual	81,700.00			81,700.00	81,700.00		81,700.00				81,700.00	
924	Bilingual Education												
		318,761.17	(2,400.00)		316,361.17	316,361.17		316,361.17	3,400.00		69,000.00	388,761.17	72,400.00
FUND 195-STATE COMP-PIC 24, 26, 27, 28, 29, 30													
195	State Compensatory Fund												
005	Davis School	18,705.66	(1,200.00)		17,505.66	17,505.66		17,505.66	1,700.00			19,205.66	1,700.00
006	JJAEP	28,500.00			28,500.00	28,500.00		28,500.00				28,500.00	
039	Fred Moore HS	40,098.51	(1,200.00)		38,898.51	38,898.51		38,898.51	1,700.00			40,598.51	1,700.00
040	Joe Dale Sparks	2,025.00	(600.00)		1,425.00	1,425.00		1,425.00	850.00			2,275.00	850.00
936	Single Parents Program	28,350.00		(9,600.00)	18,750.00	18,750.00		18,750.00				18,750.00	
959	Homebound			9,600.00	9,600.00	9,600.00		9,600.00				9,600.00	
941	Curriculum - Elementary	5,480.84			5,480.84	5,480.84		5,480.84				5,480.84	
942	Curriculum - Secondary												
999	Districtwide												
AK	At Risk	661,214.16			661,214.16	661,214.16		661,214.16				661,214.16	
917	DLL	3,800.00			3,800.00	3,800.00		3,800.00				3,800.00	
699-07	Summer School-HS Tuition Based	5,000.00			5,000.00	5,000.00		5,000.00				5,000.00	
699-01-AC	Summer School-ES	12,685.00			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				5,000.00	
699-03-AC	Summer School-HS EOC												
699-06-AC	Summer School-Sparks												
823-AC	Accelerated Instruction												
	Total Accelerated Instruction	17,685.00			17,685.00	17,685.00		17,685.00				17,685.00	
		810,859.17	(3,000.00)		807,859.17	807,859.17		807,859.17	4,250.00			812,109.17	4,250.00
FUND 196-SPECIAL EDUCATION-PIC23													
938	Special Education	118,636.16	(2,400.00)		116,236.16	116,236.16		116,236.16	3,400.00			119,636.16	3,400.00
750	Districtwide	50,000.00			50,000.00	50,000.00		50,000.00				50,000.00	

**Denton ISD
2022-2023 Budget Worksheet
Departmental/Campuses**

Organization		21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
830	Deaf Ed	532,200.00			532,200.00	532,200.00		532,200.00				532,200.00	
272-933	MAC Program												
937	SHARS	275,484.00			275,484.00	275,484.00		275,484.00				275,484.00	
699-05	Summer School-Sp Ed												
		976,320.16	(2,400.00)		973,920.16	973,920.16		973,920.16	3,400.00			977,320.16	3,400.00
FUND 170 - ESD & CDC													
170-045	Extended Day-CMS												
170-107	Extended Day-N Rayzor												
170-728	Extended Day-Business Office	1,700.00			1,700.00	1,700.00		1,700.00				1,700.00	
170-944	Extended Day	204,372.00			204,372.00	204,372.00		204,372.00				204,372.00	
170-970	Child Development Center	60,106.00			60,106.00	60,106.00		60,106.00				60,106.00	
170-972	Fred Moore Day Nursery School	150,000.00			150,000.00	150,000.00		150,000.00		(60,000.00)		90,000.00	(60,000.00)
		416,178.00			416,178.00	416,178.00		416,178.00		(60,000.00)		356,178.00	(60,000.00)
Fund 171 - Pre-K Academy													
171	Pre-K	1,933.79			1,933.79	1,933.79		1,933.79		5,000.00		6,933.79	5,000.00
171-114	Ann Windle School for Young Children												
171-124	Gonzalez												
		1,933.79			1,933.79	1,933.79		1,933.79		5,000.00		6,933.79	5,000.00
All Departments													
Salaries													
	TRS/TRS Care												
	Stipends												
	Growth - Elementary												
	Growth - Secondary												
	Equity Adjustments												
6298	Substitutes	3,808,000.00			3,808,000.00	3,808,000.00		3,808,000.00				3,808,000.00	
ED	Educational Leave		303,120.00		303,120.00	303,120.00	134,120.00	437,240.00	(437,240.00)				(303,120.00)
CW	Curriculum Writing	10,500.00			10,500.00	10,500.00		10,500.00				10,500.00	
AI	Attendance Incentives												
VE	VEP												
VP	Vacation Payouts												
6219	SROs - Contract	814,292.50			814,292.50	814,292.50	71,750.00	886,042.50				886,042.50	71,750.00
	Extra Duty												
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		21,597.95				21,597.95	
VO	VOE Students												
WM	Web Managers												
6140	Social Security												
6142	Insurance												
6145	Unemployment												
6148	TRS - 1.6%												
6143	W/C												
		4,654,390.45	303,120.00		4,957,510.45	4,957,510.45	205,870.00	5,163,380.45	(437,240.00)			4,726,140.45	(231,370.00)
TRS On-Behalf													
Fund Balance													
Total		53,927,064.12		(760,113.43)	53,166,950.69	53,166,950.69	4,969,988.47	58,136,939.16			386,523.00	58,523,462.16	5,356,511.47

**Denton ISD
2022-2023 Budget Worksheet
Other Payroll Costs**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS												
002 RHS	40,000.00	(40,000.00)										
003 DHS	(390,000.00)											
007 GHS	(260,000.00)	260,000.00										
008 BHS	427,000.00	(427,000.00)				166,855.00	166,855.00				166,855.00	166,855.00
009 LaGrone Academy												
041 RCMS	(161,000.00)	161,000.00										
044 SMS	6,000.00	(6,000.00)										
045 CMS												
046 MMS												
047 NMS	(65,000.00)	65,000.00										
048 HMS	(130,000.00)	130,000.00										
049 BMMS	(226,000.00)	226,000.00										
050 RMS	(130,000.00)	130,000.00										
102 Houston						(138,000.00)	(138,000.00)				(138,000.00)	(138,000.00)
104 Alexander						(69,000.00)	(69,000.00)				(69,000.00)	(69,000.00)
105 Hodge												
106 McNair						(207,000.00)	(207,000.00)				(207,000.00)	(207,000.00)
107 Rayzor						(414,000.00)	(414,000.00)				(414,000.00)	(414,000.00)
108 Rivera												
109 Shultz												
110 Ginnings						138,000.00	138,000.00				138,000.00	138,000.00
111 Borman						(138,000.00)	(138,000.00)				(138,000.00)	(138,000.00)
112 Evers	68,000.00	(68,000.00)				(69,000.00)	(69,000.00)				(69,000.00)	(69,000.00)
113 W. S. Ryan						(276,000.00)	(276,000.00)				(276,000.00)	(276,000.00)
114 Ann Windle School												
115 EP Rayzor												
116 Pecan Creek						(207,000.00)	(207,000.00)				(207,000.00)	(207,000.00)
117 Providence						345,000.00	345,000.00				345,000.00	345,000.00
118 Hawk						(276,000.00)	(276,000.00)				(276,000.00)	(276,000.00)
119 Savannah												
120 Paloma Creek						(186,000.00)	(186,000.00)				(186,000.00)	(186,000.00)
121 L. A. Nelson						(138,000.00)	(138,000.00)				(138,000.00)	(138,000.00)
122 Blanton						(69,000.00)	(69,000.00)				(69,000.00)	(69,000.00)
123 Stephens						138,000.00	138,000.00				138,000.00	138,000.00
124 PoPo & Lupe Gonzalez SYC												
125 Cross Oaks						(69,000.00)	(69,000.00)				(69,000.00)	(69,000.00)
126 Dorothy Adkins						(207,000.00)	(207,000.00)				(207,000.00)	(207,000.00)
127 Bell						(138,000.00)	(138,000.00)				(138,000.00)	(138,000.00)
128 Union Park	0.00			0.00	0.00	(650,250.00)	(650,250.00)				(650,250.00)	(650,250.00)
129 Sandbrock	150,000.00	(150,000.00)		-	-	3,864,400.00	3,864,400.00				3,864,400.00	3,864,400.00
K-8 Virtual Academy	132,000.00	(132,000.00)		-	-	(345,000.00)	(345,000.00)				(345,000.00)	(345,000.00)
	(539,000.00)	539,000.00		0.00	0.00	1,056,005.00	1,056,005.00				1,056,005.00	1,056,005.00
ADMINISTRATION												
701 Superintendent												
702 Board of Education												
748 General Counsel												
726 Communications												
741 Foundation - Administrative												
841 Foundation - Grants												
710 Publication Center - Adm												
990 Communities in Schools												
ADMINISTRATIVE SERVICES												
703 Tax Office												
725 Records Management												
728 Adm Services												
729 Financial Operations	82,225.00	(82,225.00)				90,052.00	90,052.00				90,052.00	90,052.00
730 Risk Management												
750 District-wide Administrative												
999 District-wide												
	82,225.00	(82,225.00)				90,052.00	90,052.00				90,052.00	90,052.00
ACADEMIC PROGRAMS												
HUMAN RESOURCES												
727 Human Resources												

Denton ISD
2022-2023 Budget Worksheet
Other Payroll Costs

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
ELEMENTARY EDUCATION												
922												
931												
971												
SECONDARY EDUCATION												
921												
939												
760/960												
932	39,000.00		(39,000.00)			15,000.00	15,000.00				15,000.00	15,000.00
923	408,000.00	(408,000.00)				690,000.00	690,000.00				690,000.00	690,000.00
937												
	447,000.00	(408,000.00)	(39,000.00)			705,000.00	705,000.00				705,000.00	705,000.00
COMMUNITY DEVELOPMENT												
731												
TOTAL ACADEMIC PROGRAMS	447,000.00	(408,000.00)	(39,000.00)			705,000.00	705,000.00				705,000.00	705,000.00
TECHNOLOGY												
911												
OPERATIONS												
947												
193												
193-TG												
193-CU												
193-RT	25,000.00			25,000.00	25,000.00		25,000.00				25,000.00	
949												
950						324,965.97	324,965.97				324,965.97	324,965.97
951												
952												
953	3,391,669.75			3,391,669.75	3,391,669.75	171,906.00	3,563,575.75				3,563,575.75	171,906.00
957												
956												
958												
193-RT												
	3,416,669.75			3,416,669.75	3,416,669.75	496,871.97	3,913,541.72				3,913,541.72	496,871.97
CURRICULUM												
940												
941												
942												
943												
918												
919												
920												
EF												
						69,000.00	69,000.00				69,000.00	69,000.00
TOTAL ADMINISTRATION	3,945,894.75	(490,225.00)	(39,000.00)	3,416,669.75	3,416,669.75	1,360,923.97	4,777,593.72				4,777,593.72	1,360,923.97
FUND 194 - LOCAL FF&E & REPLACEMENT												
194-22												
194-25												
194-51												
194-52												
194-55												
194-61												
194-62												
194-70												
194-22-70												
194-71												
194-72												
194-73												

**Denton ISD
2022-2023 Budget Worksheet
Other Payroll Costs**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
194-74 Fine Arts-Instrument Usage												
194-80 Child Nutrition												
194-90 Campus Start-up												
194-91 Athletic - Major Maintenance												
194-99 Insurance Deductibles - Property												
FUND 181-ATHLETICS-PIC 91												
948 Athletics						189,500.00	189,500.00				189,500.00	189,500.00
820 Natatorium												
821 Stadium												
						189,500.00	189,500.00				189,500.00	189,500.00
FUND 185-CAREER & TECHNOLOGY-PIC 22												
934 Vocational Adm												
935 Advanced Technology Center												
FUND 188-HIGH SCHOOL ALLOTTMENT-PIC31												
188 High School Allotment												
FUND 187- CCMR - PIC38												
187 College, Career, Military Readiness												
FUND 191-FINE ARTS												
191 Fine Arts												
945 Fine Arts - General Fund												
191-MA Fine Arts - Mariachi												
FUND 189-IBO PROGRAM												
189-IB Curriculum - IBO												
FUND 190-GIFTED & TALENTED-PIC 21												
190 Gifted & Talented												
FUND 192-BILINGUAL-PIC 25												
192 Bilingual Education												
699-04 Summer School-Bilingual												
924 Bilingual Education												
FUND 195-STATE COMP-PIC 24, 26, 27, 28, 29, 30												
195 State Compensatory Fund						69,000.00	69,000.00				69,000.00	69,000.00
005 Davis School												
006 JJAEP												
039 Fred Moore HS												
040 Joe Dale Sparks												
936 Single Parents Program												
959 Homebound												
941 Curriculum - Elementary												
942 Curriculum - Secondary												
999 Districtwide												
AK At Risk												
917 DLL												
699-07 Summer School-HS Tuition Based	40,000.00			40,000.00	40,000.00		40,000.00				40,000.00	
699-01-AC Summer School-ES	80,701.00			80,701.00	80,701.00		80,701.00				80,701.00	
699-02-AC Summer School-MS	73,701.95			73,701.95	73,701.95		73,701.95				73,701.95	
699-03-AC Summer School-HS EOC	7,000.00			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				4,185.90	
823-AC Accelerated Instruction												
Total Accelerated Instruction	165,588.85			165,588.85	165,588.85		165,588.85				165,588.85	
	205,588.85			205,588.85	205,588.85	69,000.00	274,588.85				274,588.85	69,000.00
FUND 196-SPECIAL EDUCATION-PIC23												
938 Special Education	390,000.00	(390,000.00)				69,000.00	69,000.00				69,000.00	69,000.00
750 Districtwide												

**Denton ISD
2022-2023 Budget Worksheet
Other Payroll Costs**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
830 Deaf Ed												
272-933 MAC Program												
937 SHARS												
699-05 Summer School-Sp Ed												
	390,000.00	(390,000.00)				69,000.00	69,000.00				69,000.00	69,000.00
FUND 170 - ESD & CDC												
170-045 Extended Day-CMS	10,000.00			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				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)										
	3,180,822.00	(797,000.00)		2,383,822.00	2,383,822.00		2,383,822.00				2,383,822.00	
Fund 171 - Pre-K Academy												
171 Pre-K	374,000.00	(374,000.00)										
171-114 Ann Windle School for Young Children						(69,000.00)	(69,000.00)				(69,000.00)	(69,000.00)
171-124 Gonzalez						(172,500.00)	(172,500.00)				(172,500.00)	(172,500.00)
	374,000.00	(374,000.00)				(241,500.00)	(241,500.00)				(241,500.00)	(241,500.00)
All Departments												
Salaries	2,587,957.13	1,512,225.00		4,100,182.13	4,100,182.13	11,889,532.00	15,989,714.13		(9,115,603.43)		6,874,110.70	2,773,928.57
TRS/TRS Care												
Stipends	545,841.37			545,841.37	545,841.37		545,841.37				545,841.37	
Growth - Elementary												
Growth - Secondary												
Equity Adjustments												
Substitutes												
6298 ED Educational Leave												
CW Critical Writing Team	35,550.00			35,550.00	35,550.00		35,550.00				35,550.00	
AI Attendance Incentives	120,000.00			120,000.00	120,000.00		120,000.00				120,000.00	
VE VEP	42,527.00			42,527.00	42,527.00		42,527.00				42,527.00	
VP Vacation Payouts	60,000.00			60,000.00	60,000.00		60,000.00				60,000.00	
6219 SROs - Contract	620,707.50			620,707.50	620,707.50		620,707.50				620,707.50	
6118 Extra Duty	405,650.00			405,650.00	405,650.00		405,650.00				405,650.00	
JW Extra Duty Substitutes	75,000.00			75,000.00	75,000.00		75,000.00				75,000.00	
RV Extra Duty Substitutes	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 Conditioning	20,000.00			20,000.00	20,000.00		20,000.00				20,000.00	
FM Field Maintenance	3,600.00			3,600.00	3,600.00		3,600.00				3,600.00	
SS Saturday School	28,000.00			28,000.00	28,000.00		28,000.00				28,000.00	
TB Textbook - Summer Help	10,000.00			10,000.00	10,000.00		10,000.00				10,000.00	
JP Jump Start	36,000.00			36,000.00	36,000.00		36,000.00				36,000.00	
LM Lunchroom Monitors	136,000.00			136,000.00	136,000.00		136,000.00				136,000.00	
6410 Mileage Allowance												
VO VOE Students	30,000.00			30,000.00	30,000.00		30,000.00				30,000.00	
WM Web Managers												
6140 Social Security	200,000.00			200,000.00	200,000.00		200,000.00				200,000.00	
6142 Insurance												
6145 Unemployment	140,000.00			140,000.00	140,000.00		140,000.00				140,000.00	
6149 TRS - 1.6%	2,300,000.00			2,300,000.00	2,300,000.00		2,300,000.00				2,300,000.00	
6143 W/C	318,000.00			318,000.00	318,000.00		318,000.00				318,000.00	
	7,845,833.00	1,512,225.00		9,358,058.00	9,358,058.00	11,889,532.00	21,247,590.00		(9,115,603.43)		12,131,986.57	2,773,928.57
TRS On-Behalf	9,500,000.00			9,500,000.00	9,500,000.00		9,500,000.00				9,500,000.00	
Fund Balance												
Total	24,903,138.60		(39,000.00)	24,864,138.60	24,864,138.60	14,392,460.97	39,256,599.57		(9,115,603.43)		30,140,996.14	5,276,857.54

**Denton ISD
2022-2023 Budget Worksheet
Salaries**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS												
002	RHS			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	
007	GHS			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	
009	LaGrone Academy											
041	RCMS			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	
045	CMS			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	
047	NMS			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	
049	BMMS			3,842,427.19	3,842,427.19		3,842,427.19				3,842,427.19	
050	RMS			3,259,287.60	3,259,287.60		3,259,287.60				3,259,287.60	
102	Houston			2,543,685.63	2,543,685.63		2,543,685.63				2,543,685.63	
104	Alexander			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	
106	McNair			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	
108	Rivera			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	
110	Ginnings			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	
112	Evers			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	
114	Ann Windle School											
115	EP Rayzor			2,006,290.43	2,006,290.43		2,006,290.43				2,006,290.43	
116	Pecan Creek			2,935,191.16	2,935,191.16		2,935,191.16				2,935,191.16	
117	Providence			1,906,335.62	1,906,335.62		1,906,335.62				1,906,335.62	
118	Hawk			2,632,123.73	2,632,123.73		2,632,123.73				2,632,123.73	
119	Savannah			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	
121	L. A. Nelson			2,528,264.86	2,528,264.86		2,528,264.86				2,528,264.86	
122	Blanton			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	
124	PoPo & Lupe Gonzalez SYC											
125	Cross Oaks			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	
127	Bell			2,888,032.06	2,888,032.06		2,888,032.06				2,888,032.06	
128	Union Park											
129	Sandbrock											
	K-8 Virtual Academy											
				120,258,565.92	120,258,565.92	120,258,565.92	120,258,565.92				120,258,565.92	
ADMINISTRATION												
701	Superintendent			654,042.56	654,042.56		654,042.56				654,042.56	
702	Board of Education											
748	General Counsel											
726	Communications			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	
841	Foundation - Grants											
710	Publication Center - Adm			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	
ADMINISTRATIVE SERVICES												
703	Tax Office											
725	Records Management			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	
729	Financial Operations			235,908.90	235,908.90		235,908.90				235,908.90	
730	Risk Management			137,832.36	137,832.36		137,832.36				137,832.36	
750	District-wide Administrative											
999	District-wide			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	
ACADEMIC PROGRAMS												
HUMAN RESOURCES												
727	Human Resources			1,074,917.36	1,074,917.36		1,074,917.36				1,074,917.36	

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**Denton ISD
2022-2023 Budget Worksheet
Salaries**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
ELEMENTARY EDUCATION												
922 Instructional Services												
931 Health Services	118,662.00			118,662.00	118,662.00		118,662.00				118,662.00	
971 Community Education												
	118,662.00			118,662.00	118,662.00		118,662.00				118,662.00	
SECONDARY EDUCATION												
921 Academic Programs	541,895.15			541,895.15	541,895.15		541,895.15				541,895.15	
939 Secondary Academic Programs ROTC - BHS												
760/960 Campus/Student Services	306,195.72			306,195.72	306,195.72		306,195.72				306,195.72	
932 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	
937 Intervention Services												
	1,367,216.82			1,367,216.82	1,367,216.82		1,367,216.82				1,367,216.82	
COMMUNITY DEVELOPMENT												
731 Community Development	68,006.72			68,006.72	68,006.72		68,006.72				68,006.72	
TOTAL ACADEMIC PROGRAMS	2,628,802.90			2,628,802.90	2,628,802.90		2,628,802.90				2,628,802.90	
TECHNOLOGY												
911 Data Processing	3,391,847.87			3,391,847.87	3,391,847.87		3,391,847.87				3,391,847.87	
	3,391,847.87			3,391,847.87	3,391,847.87		3,391,847.87				3,391,847.87	
OPERATIONS												
193-947 Warehouse	209,712.05			209,712.05	209,712.05		209,712.05				209,712.05	
193 Energy Management												
193-TG Grounds Contract												
193-CU Custodial Contract												
193-RT Facility Rental Costs												
949 Energy Management M & O	1,362,882.36			1,362,882.36	1,362,882.36		1,362,882.36				1,362,882.36	
951 Major Maintenance												
952 Housekeeping	2,949,257.18			2,949,257.18	2,949,257.18		2,949,257.18				2,949,257.18	
953 Transportation	1,306,765.39			1,306,765.39	1,306,765.39		1,306,765.39				1,306,765.39	
957 Facilities												
956 Construction	39,227.83			39,227.83	39,227.83		39,227.83				39,227.83	
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	
CURRICULUM												
940 Curriculum & Staff Dev	494,135.17			494,135.17	494,135.17		494,135.17				494,135.17	
941 Curriculum - Elementary	479,882.45			479,882.45	479,882.45		479,882.45				479,882.45	
942 Curriculum - Secondary	378,994.26			378,994.26	378,994.26		378,994.26				378,994.26	
943 Department of Digital Learning												
918 Data and Assessment	90,086.47			90,086.47	90,086.47		90,086.47				90,086.47	
919 Advanced Academics	198,990.77			198,990.77	198,990.77		198,990.77				198,990.77	
920 Federal Programs	105,619.82			105,619.82	105,619.82		105,619.82				105,619.82	
EF Elm Fork												
	1,747,708.94			1,747,708.94	1,747,708.94		1,747,708.94				1,747,708.94	
TOTAL ADMINISTRATION	16,813,294.49			16,813,294.49	16,813,294.49		16,813,294.49				16,813,294.49	
FUND 194 - LOCAL FF&E & REPLACEMENT												
194-22 CATE												
194-25 Bilingual												
194-51 Major Maintenance												
194-52 Vehicles												
194-55 Phone												
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												

**Denton ISD
2022-2023 Budget Worksheet
Salaries**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
194-74 Fine Arts-Instrument Usage												
194-80 Child Nutrition												
194-90 Campus Start-up												
194-91 Athletic - Major Maintenance												
194-99 Insurance Deductibles - Property												
<hr/>												
FUND 181-ATHLETICS-PIC 91												
948 Athletics	2,800,973.50			2,800,973.50	2,800,973.50		2,800,973.50				2,800,973.50	
820 Natatorium												
821 Stadium												
	<hr/>			<hr/>	<hr/>		<hr/>				<hr/>	
	2,800,973.50			2,800,973.50	2,800,973.50		2,800,973.50				2,800,973.50	
<hr/>												
FUND 185-CAREER & TECHNOLOGY-PIC 22												
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	
	<hr/>			<hr/>	<hr/>		<hr/>				<hr/>	
	6,139,615.51			6,139,615.51	6,139,615.51		6,139,615.51				6,139,615.51	
<hr/>												
FUND 188-HIGH SCHOOL ALLOTTMENT-PIC31												
188 High School Allotment	2,494,740.43			2,494,740.43	2,494,740.43		2,494,740.43				2,494,740.43	
<hr/>												
FUND 187- CCMR - PIC38												
187 College, Career, Military Readiness												
<hr/>												
FUND 191-FINE ARTS												
191 Fine Arts												
945 Fine Arts - General Fund	247,893.82			247,893.82	247,893.82		247,893.82				247,893.82	
191-MA Fine Arts - Mariachi												
	<hr/>			<hr/>	<hr/>		<hr/>				<hr/>	
	247,893.82			247,893.82	247,893.82		247,893.82				247,893.82	
<hr/>												
FUND 189-IBO PROGRAM												
189-IB Curriculum - IBO	324,192.59			324,192.59	324,192.59		324,192.59				324,192.59	
<hr/>												
FUND 190-GIFTED & TALENTED-PIC 21												
190 Gifted & Talented	2,477,865.16			2,477,865.16	2,477,865.16		2,477,865.16				2,477,865.16	
<hr/>												
FUND 192-BILINGUAL-PIC 25												
192 Bilingual Education	3,641,068.13			3,641,068.13	3,641,068.13		3,641,068.13				3,641,068.13	
699-04 Summer School-Bilingual												
924 Bilingual Education	416,738.41			416,738.41	416,738.41		416,738.41				416,738.41	
	<hr/>			<hr/>	<hr/>		<hr/>				<hr/>	
	4,057,806.54			4,057,806.54	4,057,806.54		4,057,806.54				4,057,806.54	
<hr/>												
FUND 195-STATE COMP-PIC 24, 26, 27, 28, 29, 30												
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	
006 JJAEP												
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	
999 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	
699-07 Summer School-HS Tuition Based												
699-01-AC Summer School-ES												
699-02-AC Summer School-MS												
699-03-AC Summer School-HS EOC												
699-06-AC Summer School-Sparks												
823-AC Accelerated Instruction												
Total Accelerated Instruction												
	<hr/>			<hr/>	<hr/>		<hr/>				<hr/>	
	9,639,343.66			9,639,343.66	9,639,343.66		9,639,343.66				9,639,343.66	
<hr/>												
FUND 196-SPECIAL EDUCATION-PIC23												
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	

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**Denton ISD
2022-2023 Budget Worksheet
Salaries**

Organization	21-22 Original Budget	21-22 Changes	21-22 Adjustments	21-22 Base Budget	22-23 Base Budget	22-23 New Funding	22-23 Adjusted Budget	22-23 Educational Leave	22-23 Changes	22-23 One-time Expenditures	22-23 Proposed Budget	22-23 Increase (Decrease) Campus/Dept
830 Deaf Ed												
272-933 MAC Program												
937 SHARS												
699-05 Summer School-Sp Ed												
	25,488,985.06			25,488,985.06	25,488,985.06		25,488,985.06				25,488,985.06	
FUND 170 - ESD & CDC												
170-045 Extended Day-CMS												
170-107 Extended Day-N Rayzor												
170-728 Extended Day-Business Office												
170-944 Extended Day												
170-970 Child Development Center												
170-972 Fred Moore Day Nursery School												
Fund 171 - Pre-K Academy												
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 Windle 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	
All Departments												
Salaries	33,462,254.72			33,462,254.72	33,462,254.72		33,462,254.72		5,853,536.02		39,315,790.74	5,853,536.02
TR/RS Care												
Stipends												
Growth - Elementary												
Growth - Secondary												
Equity Adjustments												
6298 Substitutes												
ED Educational Leave												
CW Critical Writing Team												
AI Attendance Incentives												
VE VEP												
VP Vacation Payouts												
6219 SROs - Contract												
Extra Duty												
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												
VO VOE Students												
WM Web Managers												
6140 Social Security												
6142 Insurance												
6145 Unemployment												
6149 TRS - 1.6%												
6143 W/C												
	33,462,254.72			33,462,254.72	33,462,254.72		33,462,254.72		5,853,536.02		39,315,790.74	5,853,536.02
TRS On-Behalf												
Fund Balance												
Total	228,426,678.81			228,426,678.81	228,426,678.81		228,426,678.81		5,853,536.02		234,280,214.83	5,853,536.02

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**Denton ISD
Summary of Budget Changes
2022-2023**

Request #	Recommended Amount	Description
PERSONNEL		
<u>Elementary</u>		
	3,864,400.00	Sandbrock Elementary - See Detail Page
	(69,000.00)	Alexander - (1) FTE
	(69,000.00)	Ann Windle - (1) FTE
	(69,000.00)	Blanton - (1) FTE
	(138,000.00)	Bell - (2) FTEs
	(69,000.00)	Cross Oaks - (1) FTE
	(207,000.00)	Adkins (3) FTEs
	(69,000.00)	Evers Park - (1) FTE
	(138,000.00)	Borman - (2) FTEs
	138,000.00	Ginnings -2 FTEs
	(69,000.00)	Gonzalez - (1) FTE
	(138,000.00)	Nelson - (2) FTEs
	(207,000.00)	McNair - (3) FTEs
	(276,000.00)	Hawk - (4) FTEs
	(414,000.00)	Newton Rayzor - (6) FTEs
	138,000.00	Stephens - 2 FTEs
	69,000.00	Paloma Creek - 1 FTE
	(207,000.00)	Pecan Creek - (3) FTEs
	345,000.00	Providence - 5 FTEs
	(138,000.00)	Sam Houston - (2) FTEs
	(276,000.00)	Union Park - (4) FTEs
	(276,000.00)	WS Ryan - (4) FTEs
	(345,000.00)	Virtual K-8 - (5) FTEs
	(69,000.00)	Union Park - (1) FTE - Nurse
	(69,000.00)	Union Park - (1) FTE - Art
	(69,000.00)	Union Park - (1) FTE - Music
	(138,000.00)	Union Park- (2) FTEs - Special Education Teachers
	(138,000.00)	Paloma Creek- (2) FTEs - Special Education Teachers
	(69,000.00)	Gonzalez - (1) FTE - Special Education ESCE
	(29,250.00)	Union Park - (1) FTE - Special Education Aide
	(117,000.00)	Paloma Creek - (4) FTEs - Special Education Aides
	(34,500.00)	Gonzalez - (1) FTE - Special Education ESCE Aide
R-11	69,000.00	McNair Elementary - 1 FTE - DLL/Esperanza Teacher
R-12	69,000.00	Braswell Zone - 1 FTE - Elementary Instructional Coach
R-48	69,000.00	Braswell Zone - 1 FTE - Special Education COMM Teacher
	854,650.00	Total Elementary
<u>Middle School</u>		
Total Middle School		
<u>High School</u>		
	90,750.00	Braswell - Assistant Principal
	76,105.00	Braswell - Career Counselor
	166,855.00	Total High School
	166,855.00	Total Secondary Personnel
<u>District-wide Personnel</u>		
R-7	139,401.60	Operations - 3 FTEs - General Maintenance
R-7	103,640.16	Operations - 3 FTEs - Grounds
R-7	50,801.92	Operations - 1 FTE - Small Engine Mechanic
R-7	31,122.29	Operations - 1 FTE Warehouse Driver
R-167	38,131.20	Transportation - 1 FTE - Assistant Dispatcher - East Facility
R-168	38,131.20	Transportation - 1 FTE - Routing Specialist - East Facility
R-169	57,512.40	Transportation - 1 FTE - Mechanic - East Facility
R-170	38,131.20	Transportation - 1 FTE - Trips Specialist - East Facility
R-158	15,000.00	Counseling - .5 FTE - Part-time Administrative Assistant
R-32	90,052.00	Financial Operations - 1 FTE - Director of Federal, State and Local Grants
R-196	77,500.00	Athletics - 1 FTE - Coordinator
R-193	112,000.00	Athletics - Event Workers
	690,000.00	Dyslexia Therapists - 10 FTEs
	1,481,423.97	Total District-wide Positions
	2,502,928.97	Total New Positions
Other Personnel		
	11,205,532.00	22-23 Other Personnel 2022-2023 Salary Compensation Plan and Benefits
	11,205,532.00	Total 22-23 Other Personnel

**Denton ISD
Summary of Budget Changes
2022-2023**

Request #	Recommended Amount	Description
		22-23 One-time Costs for Personnel
R-14	684,000.00	Reading Academy Stipends
	<u>684,000.00</u>	Total 22-23 One-time Costs for Personnel
	<u>11,889,532.00</u>	Total Other Personnel
	<u>14,392,460.97</u>	Total Personnel
		NON-PERSONNEL
R-1	1,621,801.93	Operations - Custodial Services
R-2	695,425.00	Operations - MEP Services
R-3, R-5	1,243,247.29	Operations - Grounds
R-188	22,000.00	Curriculum & Instruction - Communities in Schools - Increase in Contract Fees
R-183	26,000.00	Curriculum & Instruction - Communities in Schools - Add Hodge Elementary
R-190	44,000.00	Curriculum & Instruction - Communities in Schools - Add Newton Rayzor Elementary and Cross Elementary
R-125	47,718.25	Administrative Services - Denton County Appraisal District Fee
R-179	134,120.00	Educational Leave Budget - Campuses and Departments
R-180	156,342.00	Per Pupil Budget Increase
R-194	52,000.00	Athletics - Officials
R-198	50,000.00	Athletics - Initiation of Water Polo Sport
	804,584.00	Risk Management - TASB Insurance Premium Increase
R-29	1,000.00	Fine Arts - Sandbrock Ranch Art
	71,750.00	Estimated Increase - SRO Contracted Services
	<u>4,969,988.47</u>	Total Non-Personnel
		22-23 One Time Adjustments
R-106	120,000.00	Human Resources - Gallup (Q12 Employee Engagement, Principal Insights, Teacher Insights) year 2 of 3 year contract
R-139	69,000.00	Curriculum & Instruction - SchoolPace (previously funded with Instructional Materials Allotment funding)
R-147	35,800.00	Curriculum & Instruction - Avant STAMP (previously funded with Instructional Materials Allotment funding)
R-115	107,388.00	College Prep Exam Fees (reimbursed by TEA; included in state funding revenue)
R-123	54,335.00	Industry-Based Certification Exam Fees (reimbursed by TEA; included in state funding revenue)
	<u>386,523.00</u>	Total 22-23 One Time Adjustments
	<u>5,356,511.47</u>	Total Non-Personnel and Other
	<u>19,748,972.44</u>	Total Changes
		2022-2023 Summary
	Proposed 22-23	
	0.8646 - 7.28% - .48	
	300,702,476.00	2021-2022 - Adopted Revenue Budget
	26,112,179.00	2022-2023 - Property Taxes Revenue based on 7.28% Growth
	294,100.00	2022-2023 - Projected Other Local Revenue
	(12,711,634.00)	2022-2023 - Estimated State Funding
	500,000.00	2022-2023 - TRS On-Behalf
	500,000.00	2022-2023 - Estimated Federal Funding
	500,000.00	2022-2023 - Other Revenue (Transfer from W/C)
	<u>315,397,121.00</u>	2022-2023 - Total Proposed Revenue Budget
		Expenses
	307,256,881.53	2021-2022 - Adopted Budget
	(799,113.43)	2021-2022 - Adjustments - One-Time Expenditures
	<u>306,457,768.10</u>	2021-2022 Base Budget
	14,392,460.97	2022-2023 Changes to Payroll Cost
	5,356,511.47	2022-2023 Changes to Non-Payroll Budgets
	<u>19,748,972.44</u>	Total Changes
	(3,262,067.41)	Adjustment of Costs
	<u>322,944,673.13</u>	2022-2023 Proposed Expenditure Budget
	<u>(7,547,552.13)</u>	Net Revenue less Expenditures

2022-2023 NEW POSITIONS

ELEMENTARY CAMPUS POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Teaching Positions	(39.00)	69,000.00	(2,691,000.00)
Special Education Teacher Positions	(4.00)	69,000.00	(276,000.00)
Special Education Aide Positions	(5.00)	29,250.00	(146,250.00)
Special Education ESCE Aide	(1.00)	34,500.00	(34,500.00)
McNair Elementary - DLL/Esperanza Teacher	1.00	69,000.00	69,000.00
Elementary Instructional Coach	1.00	69,000.00	69,000.00
Sandbrock Elementary School	63.00		3,864,400.00
TOTAL ELEMENTARY CAMPUS POSITIONS	16.00		854,650.00
SECONDARY CAMPUS POSITIONS			
POSITION	UNITS	RATE	AMOUNT
TOTAL MIDDLE SCHOOL POSITIONS	-	-	-
Braswell High School - Assistant Principal	1.00	90,750.00	90,750.00
Braswell High School - Career Counselor	1.00	76,105.00	76,105.00
TOTAL HIGH SCHOOL POSITIONS	2.00		166,855.00
TOTAL SECONDARY CAMPUS POSITIONS	2.00		166,855.00
DISTRICT WIDE POSITIONS			
POSITION	UNITS	RATE	AMOUNT
Athletics - Coordinator	1.00	77,500.00	77,500.00
Athletics - Event Workers			112,000.00
Counseling - Part-time Administrative Assistant	0.50		15,000.00
Financial Operations - Director of Federal, State and Local Grants	1.00	90,052.00	90,052.00
Operations - General Maintenance	3.00	46,467.20	139,401.60
Operations - Grounds	3.00	34,546.72	103,640.16
Operations - Small Engine Mechanic	1.00	50,801.92	50,801.92
Operations - Warehouse Driver	1.00	31,122.29	31,122.29
Transportation - Assistant Dispatcher - East Facility	1.00	38,131.20	38,131.20
Transportation - Mechanic - East Facility	1.00	57,512.40	57,512.40
Transportation - Routing Specialist - East Facility	1.00	38,131.20	38,131.20
Transportation - Trips Specialist - East Facility	1.00	38,131.20	38,131.20
Dyslexia Therapists	10.00	69,000.00	690,000.00
TOTAL DISTRICT WIDE POSITIONS	24.50		1,481,423.97
TOTAL NEW POSITIONS			2,502,928.97
OTHER PERSONNEL			
Compensation Plan and Benefits			11,205,532.00
Reading Academy Completion Stipends			684,000.00
			11,889,532.00
TOTAL PERSONNEL			14,392,460.97

*For additional details, see Summary of Budget Changes