



DENTON INDEPENDENT SCHOOL DISTRICT

DISCUSSION OF CERTIFIED VALUES,
TAX RATE, AND CHAPTER 49

BOARD OF TRUSTEES
SEPTEMBER 22, 2026

TIMELINE OF TAX RATE ADOPTION

July 23, 2026

- Received Certified Values

August 1, 2026

- Deadline to Submit Values to TEA
- Denton ISD Submission July 31, 2026
- TEA Approved and Assigned M&O Tier 1 Tax Rate July 31, 2026

September 1, 2026

- Chapter 49 Selection Due (cannot adopt tax rate without this approved)
- Denton ISD Submission August 9, 2026
- TEA Approved August 12, 2026
- Board of Trustees approved selection August 22, 2026

September 22, 2026

- Board of Trustees Considers Adoption of Tax Rate for 2026-2027

SUMMARY OF CERTIFIED VALUES

Tax Year 2026 Total Certified Value - **\$35,209,529,159**

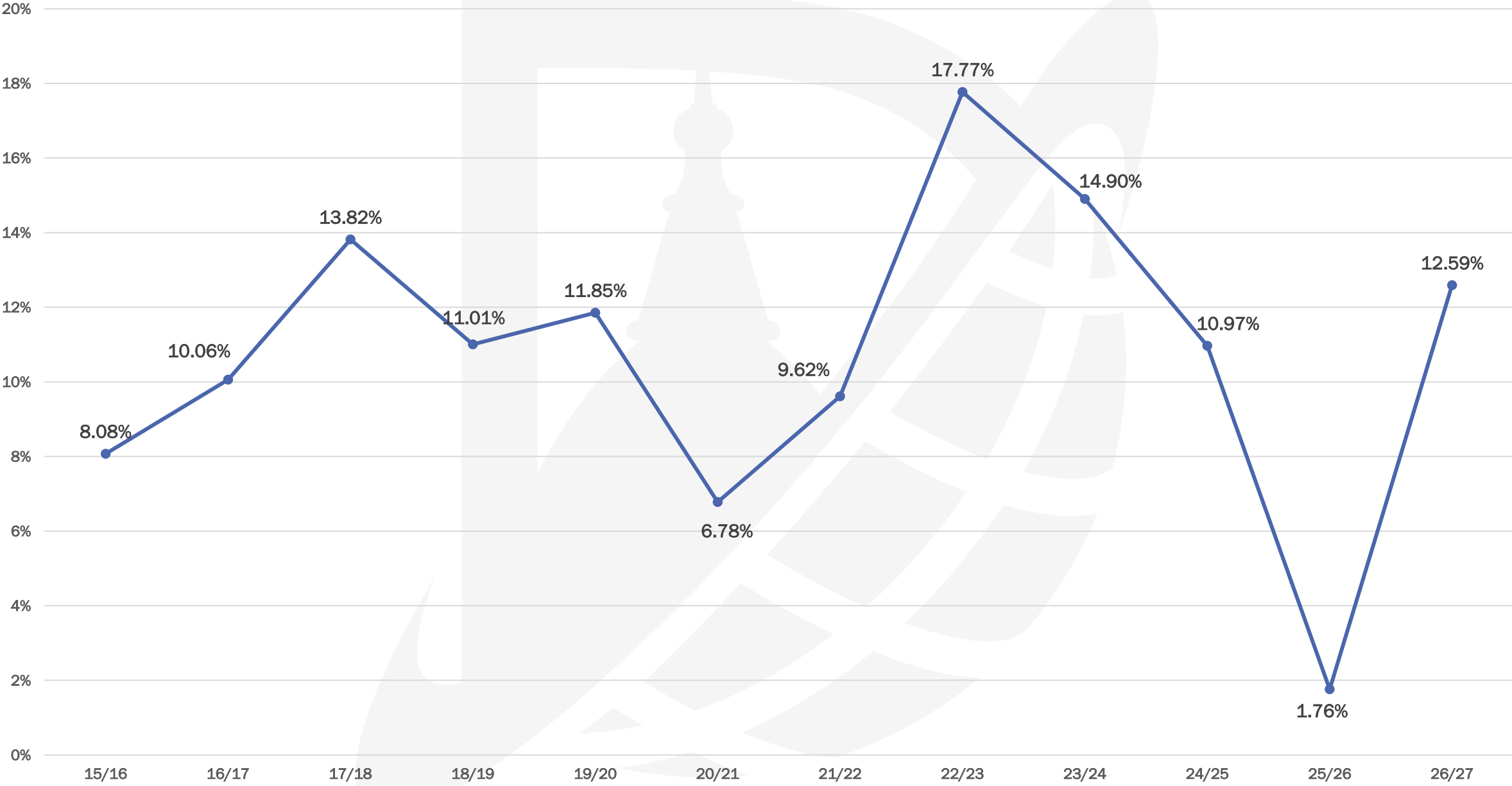
Baseline Value (Tax Year 2025)
\$31,273,145,081

Additional Value
\$3,936,384,078

Existing
Value Growth
\$1,582,662,149

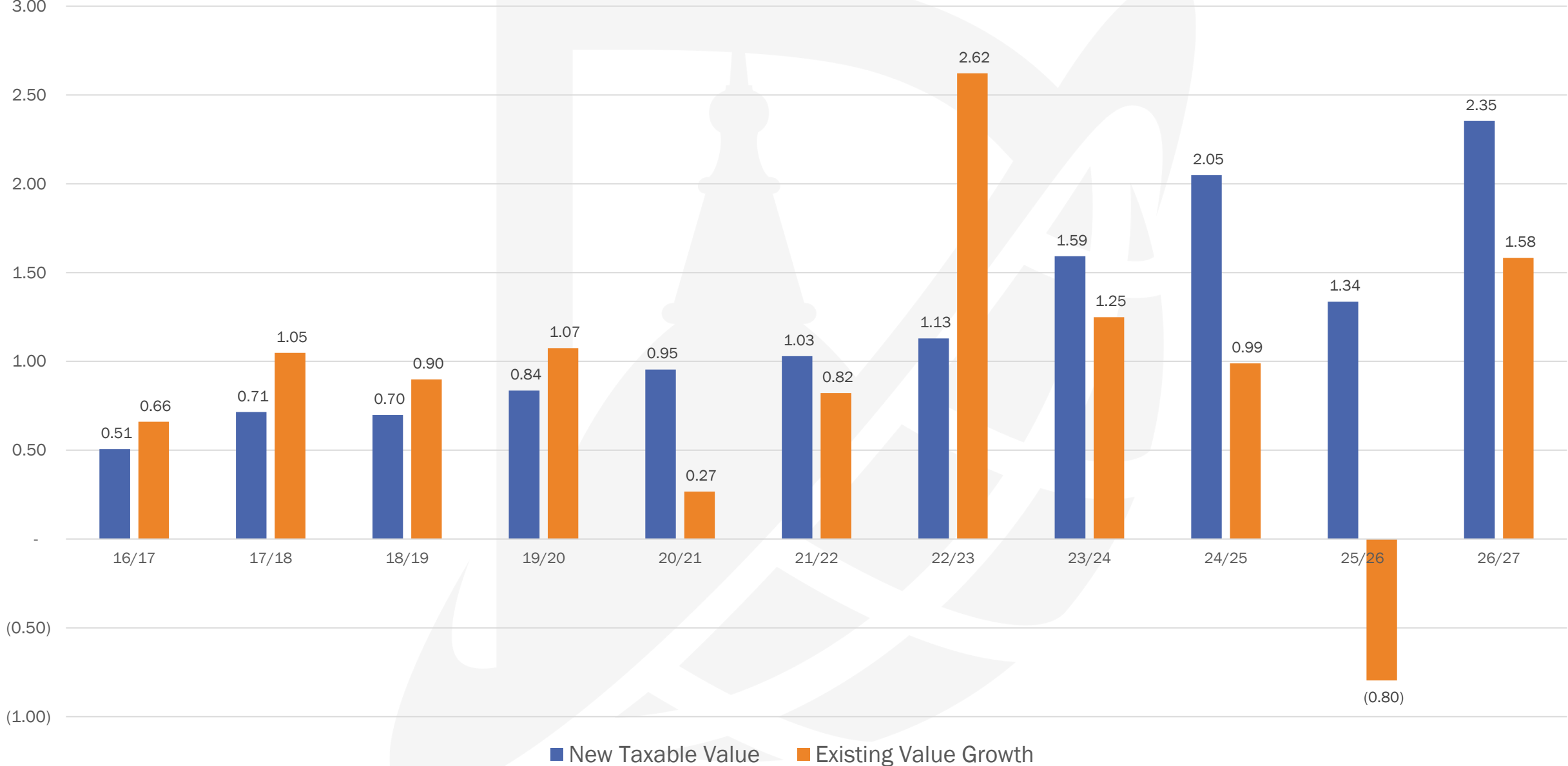
New
Value
\$2,353,721,929

Denton Independent School District - Total Value Growth (Percentage)



Denton Independent School District
New Taxable Value Compared to Value Growth (in billions)

\$ billion



2026-2027
BUDGETED
TAX RATE

2026-2027
PROPOSED
TAX RATE

M&O Tier 1

0.6022

0.5628

M&O Tier 2

0.11

0.11

I&S

0.48

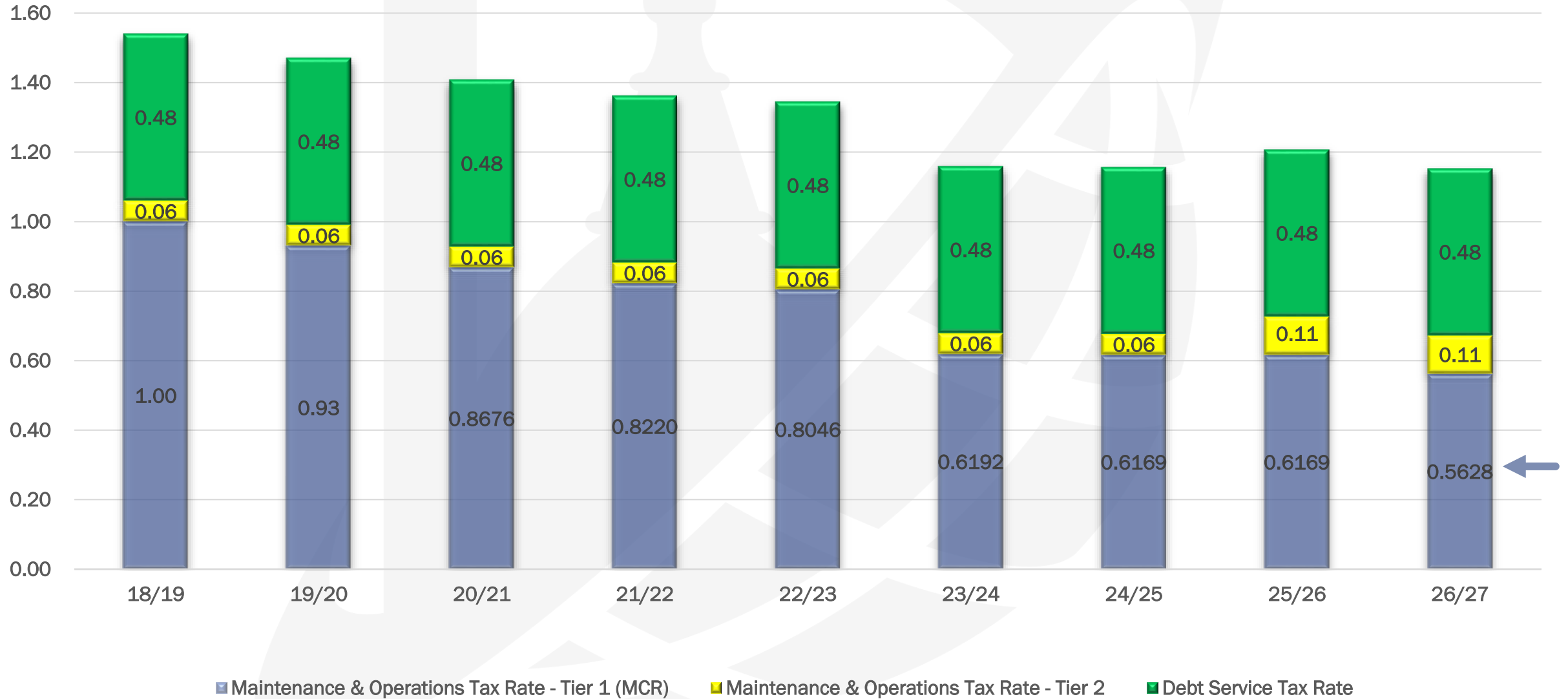
0.48

Total

1.1922

1.1528

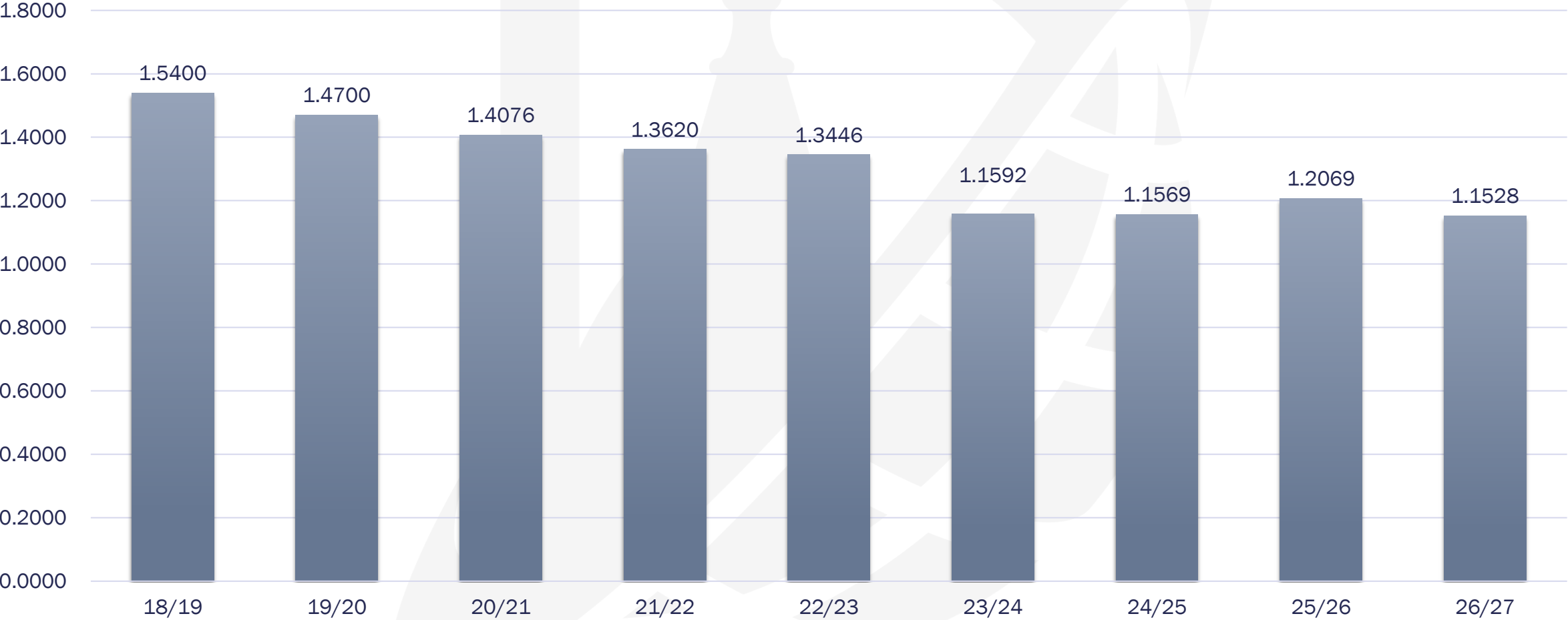
Denton Independent School District Schedule of Tax Rates



TAX RATE HISTORY

Budget Year	Maintenance & Operations (Tier 1)	Maintenance & Operations (Tier 2)	Debt Service	Total Tax Rate	Decrease in Tax Rate from Prior Year	Cumulative Decrease over 8 Years
2018-2019	1.00	.06	.48	1.54		
2019-2020	0.93	.06	.48	1.47	(\$0.07)	
2020-2021	0.8676	.06	.48	1.4076	(\$0.0624)	
2021-2022	0.8220	.06	.48	1.3620	(\$0.0456)	
2022-2023	.8046	.06	.48	1.3446	(\$0.0174)	
2023-2024	.6192	.06	.48	1.1592	(\$0.1854)	
2024-2025	.6169	.06	.48	1.1569	(\$0.0023)	
2025-2026	.6169	.11	.48	1.2069	\$0.05	
2026-2027	.5628	.11	.48	1.1528	(\$0.0541)	(\$0.3872)

Denton Independent School District Schedule of Total Tax Rate



DENTON INDEPENDENT SCHOOL DISTRICT
TAXPAYER IMPACT STATEMENT
(PURSUANT TO TEXAS GOVERNMENT CODE 551.043(c)(2))

Fiscal Year (Tax Year)	Median-Valued Homestead*	Tax Rate per \$100 of Value**	Estimated Property Tax Bill
FY2025-2026 (TY 2025)	\$264,592	Adopted 2025 Tax Rate: \$1.2069	\$3,193.36
FY2026-2027 (TY 2026)	\$247,061	Proposed 2026 tax rate based on the proposed budget for 2026-27: \$1.1528	\$2,848.12

*Net of \$140,000 Homestead Exemption

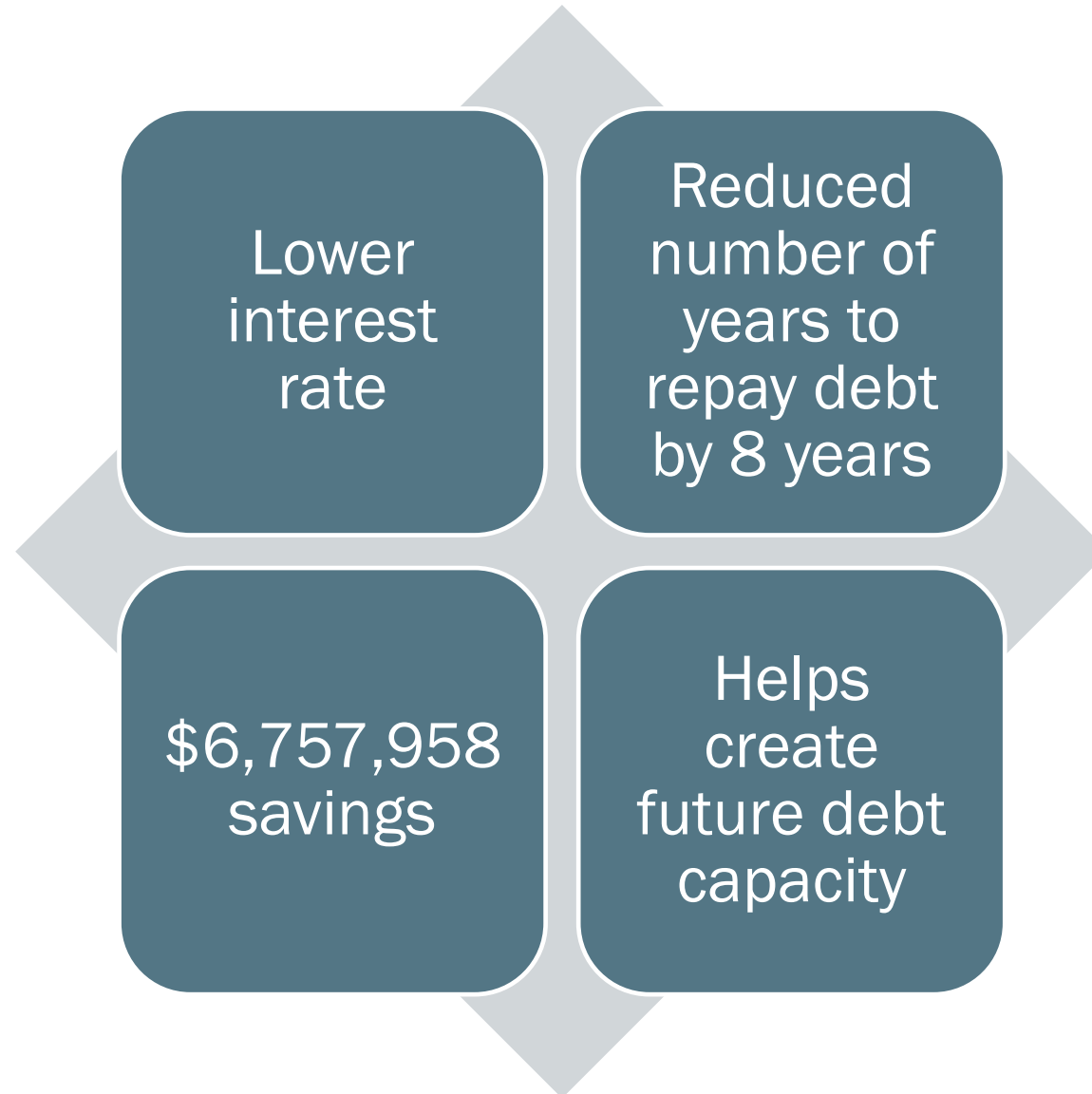
**Total Tax Rate

DEBT
SERVICE
\$0.48

	Adopted Budget @ 7% Growth	Updated Based on Certified Values @ 12.59% Growth
Property Taxes (Current, Delinquent, P&I)	164,638,007	172,136,166
Interest Earnings	2,000,000	2,000,000
Hold Harmless State Aid	25,041,385	21,694,676
Total	191,679,392	195,830,842

DEBT SERVICE PAYMENTS: \$195,830,432

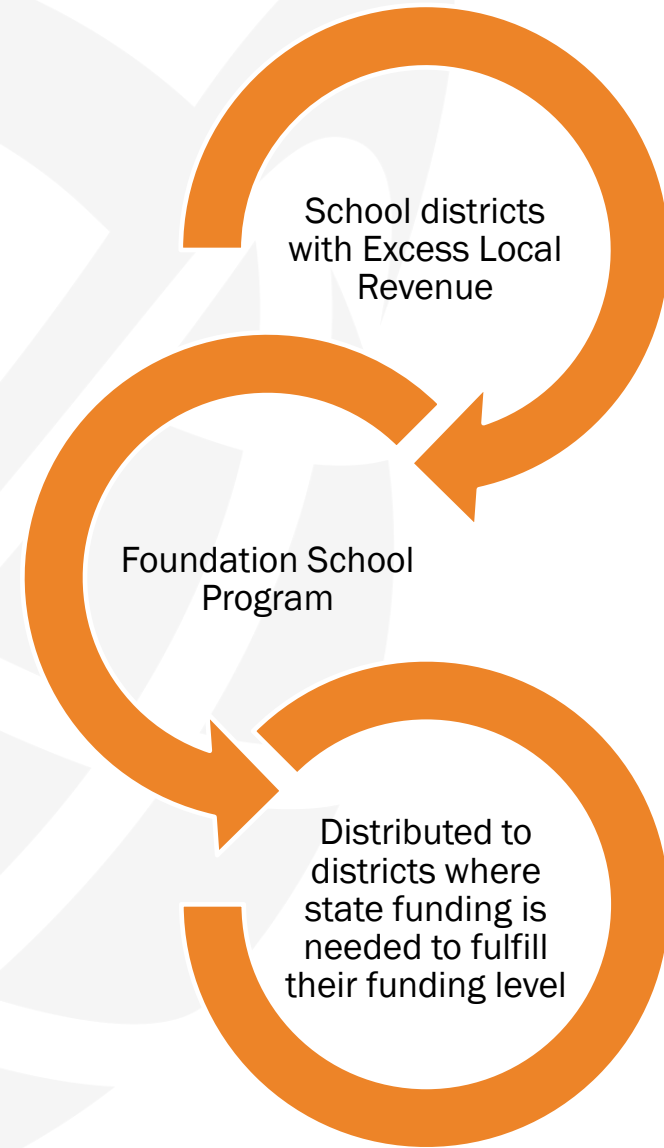
2026 BOND REFUNDING UPDATE

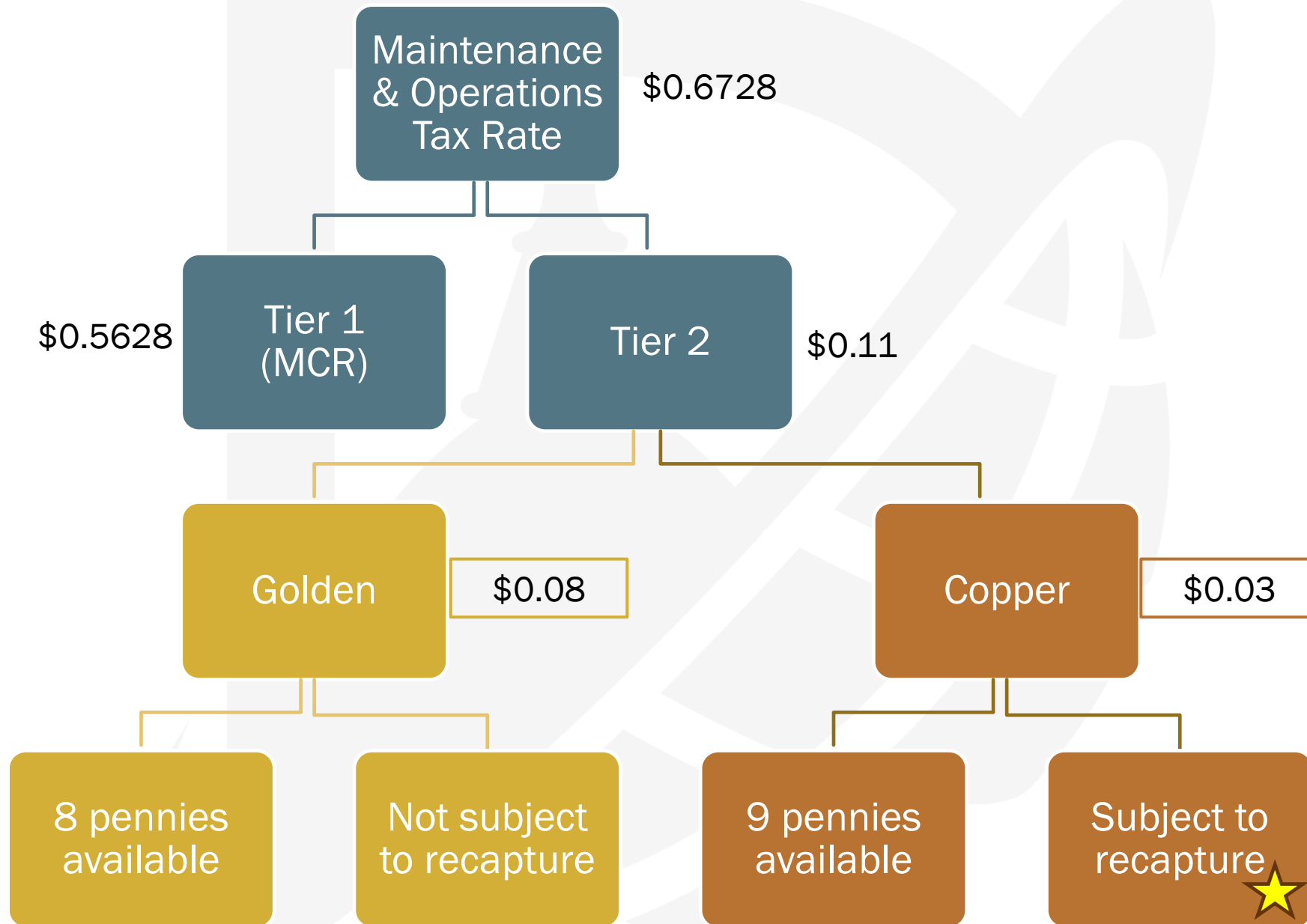


CHAPTER 49
(EXCESS LOCAL REVENUE OR RECAPTURE)

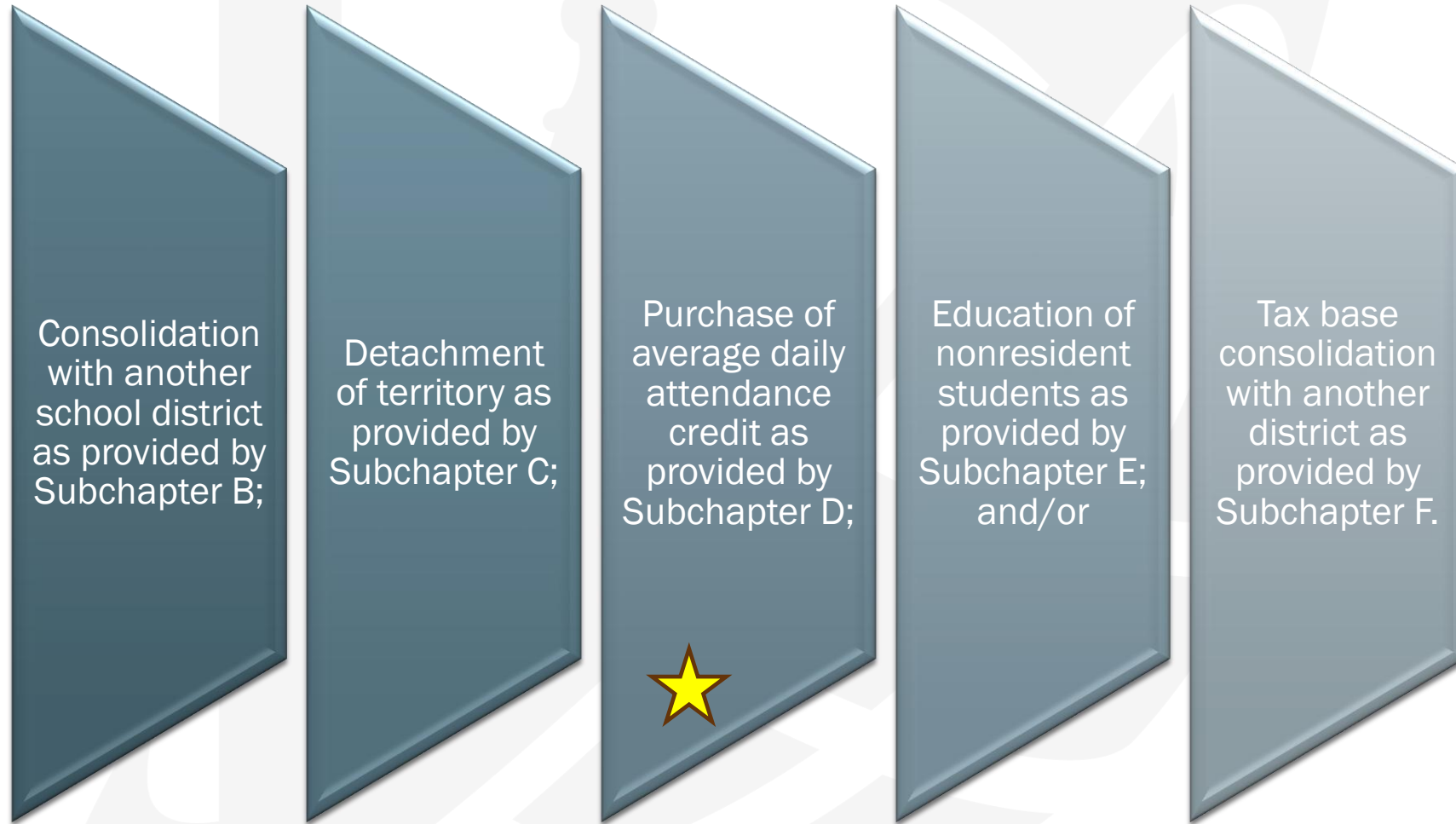
WHAT IS EXCESS LOCAL REVENUE?

- Districts with local revenue that exceed the levels in Texas Education Code Chapter 48 are subject to the provisions in Texas Education Code Chapter 49.
- Districts with excess local revenue pay funds into the Foundation School Program for distribution to other districts.
- The funds that are distributed by districts with local revenue in excess of entitlement are **recaptured** by the TEA to assist with the financing of public education for all school districts.
- Notified annually on July 15th - Calculations use an estimated property value increase and an estimated tax rate





OPTIONS



(cannot set tax rate until district selection and agreement are filed with the Texas Education Agency;
must be submitted by September 1st)

PROPERTY VALUES, ENROLLMENT, RECAPTURE





QUESTIONS?