## DENTON INDEPENDENT SCHOOL DISTRICT

## 2025-2026

## **Table of Contents**

|   | Page No. |
|---|----------|
| EXECUTIVE SUMMARY   |          |
| A. Appraised Value and Tax Rate                             | ES-1     |
| B. Top Ten Taxpayers  | ES-2     |
| C. State Foundation Revenue and Impact of Legislation       | ES-3     |
| D. Revenue and Expenditure Comparisons                      | ES-6     |
| E. General Fund - Fund Balance                              | ES-8     |
| F. Debt Service   | ES-10    |
| I. PROPOSED DETAIL BUDGET SUMMARY                           |          |
| A. 2025-2026 Proposed Budget                                | I-1      |
| B. General Operating Funds - 2025-2026 Revenue Budget       | I-2      |
| C. General Operating Funds - 2025-2026 Expenditure Budget   | I-3      |
| D. Debt Service - 2025-2026 Revenue Budget                  | I-9      |
| E. Debt Service - 2025-2026 Expenditure Budget              | I-10     |
| F. Child Nutrition - 2025-2026 Revenue Budget               | I-11     |
| G. Child Nutrition - 2025-2026 Expenditure Budget           | I-12     |
| II. GENERAL FUND  |          |
| A. Summary of Proposed Revenue and Expenditures             | II-1     |
| B. Comparison of 2025-2026 Proposed Revenue Budget          | II-2     |
| to 2024-2025 Adopted Revenue Budget - General Fund          |          |
| C. Comparison of 2025-2026 Proposed Expenditure Budget      | II-3     |
| to 2024-2025 Adopted Expenditure Budget - General Fund      |          |
| III. DEBT SERVICE FUND                                      |          |
| A. Comparison of 2025-2026 Proposed Revenue Budget          | III-1    |
| to 2024-2025 Adopted Revenue Budget - Debt Service Fund     |          |
| B. Comparison of 2025-2026 Proposed Expenditure Budget      | III-2    |
| to 2024-2025 Adopted Expenditure Budget - Debt Service Fund |          |
| C. Schedule of Debt Service Requirements 2025-2026          | III-3    |
| IV. CHILD NUTRITION FUND                                    |          |
| A. Comparison of 2025-2026 Proposed Revenue Budget          | IV-1     |
| to 2024-2025 Adopted Revenue Budget - Child Nutrition       |          |
| B. Comparison of 2025-2026 Proposed Expenditure Budget      | IV-2     |
| to 2024-2025 Adopted Expenditure Budget - Child Nutrition   |          |
| V. PROPERTY VALUES  |          |
| A. Calculation of Property Tax Revenue                      | V-1      |
| B. 2025 Preliminary Totals as of 5/27/2025                  | V-2      |

| VI. TAX RATES  |         |
|--|---------|
| A. Tax Rate Comparison   | VI-1    |
| VII. 2024-2025 ESTIMATE OF STATE AID                               |         |
| A. Estimate of State Aid   | VII-1   |
| B. Template for Estimating Total State Aid                         | VII-2   |
| VIII. SUPPLEMENTAL INFORMATION                                     |         |
| A. Preliminary Per-Pupil Allocation 2025-2026                      | VIII-1  |
| B. Schedule of Projected Revenue 2025-2026                         | VIII-2  |
| C. Budget Worksheet - Total Proposed Budget                        | VIII-4  |
| D. Budget Worksheet - Department/Campuses                          | VIII-8  |
| E. Budget Worksheet - Other Payroll Costs                          | VIII-12 |
| F. Budget Worksheet - Salaries                                     | VIII-16 |
| G. Summary of Budget Changes                                       | VIII-20 |
| H. 2025-2026 Personnel Changes                                     | VIII-24 |
| I. Fred Hill Elementary School Staffing Sheet                      | VIII-26 |
| J. Anita Reeves Elementary School Staffing Sheet                   | VIII-27 |
| K. J.L. Ginnings Elementary School Staffing Sheet                  | VIII-28 |
| L. Popo and Lupe Gonzalez School for Young Children Staffing Sheet | VIII-29 |
| IX. APPENDIX   |         |
| A. Tax Rate Calculation Forms                                      | IX-1    |