

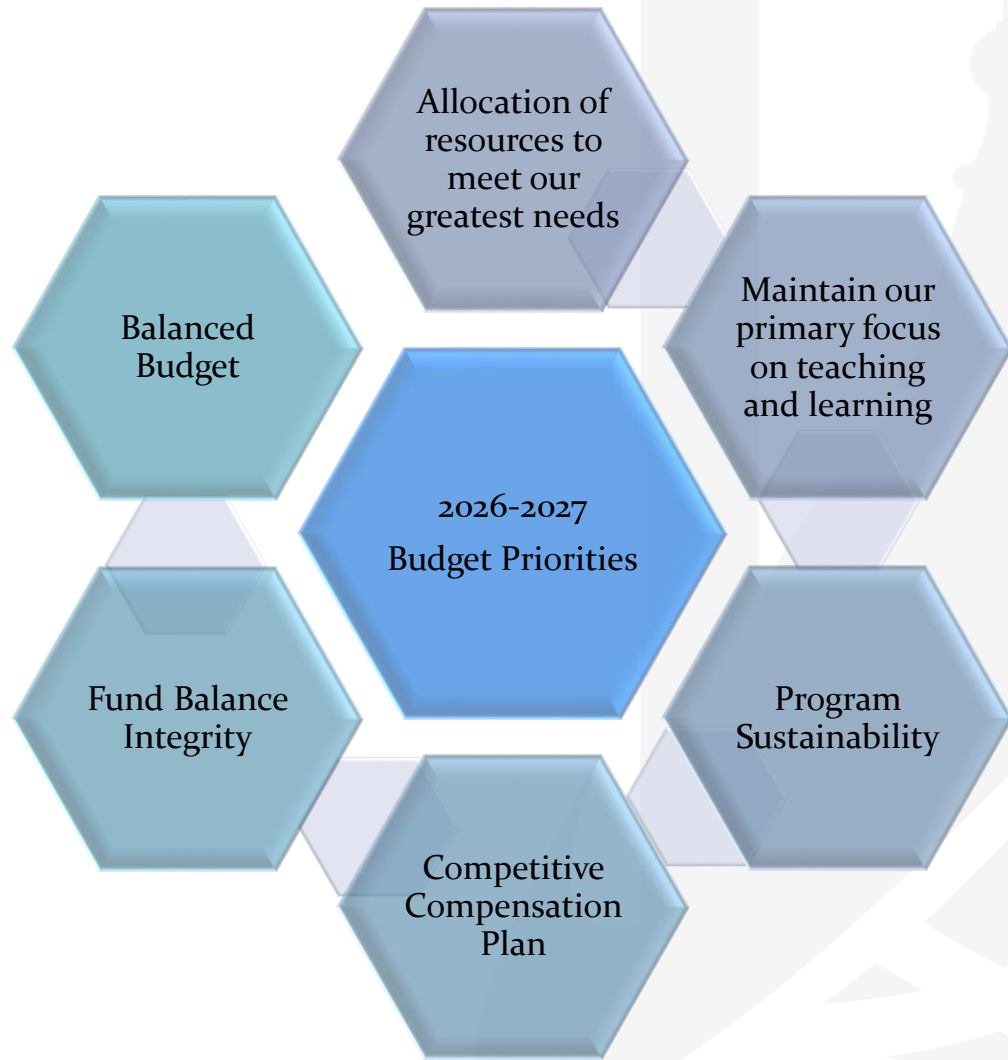


# DENTON INDEPENDENT SCHOOL DISTRICT

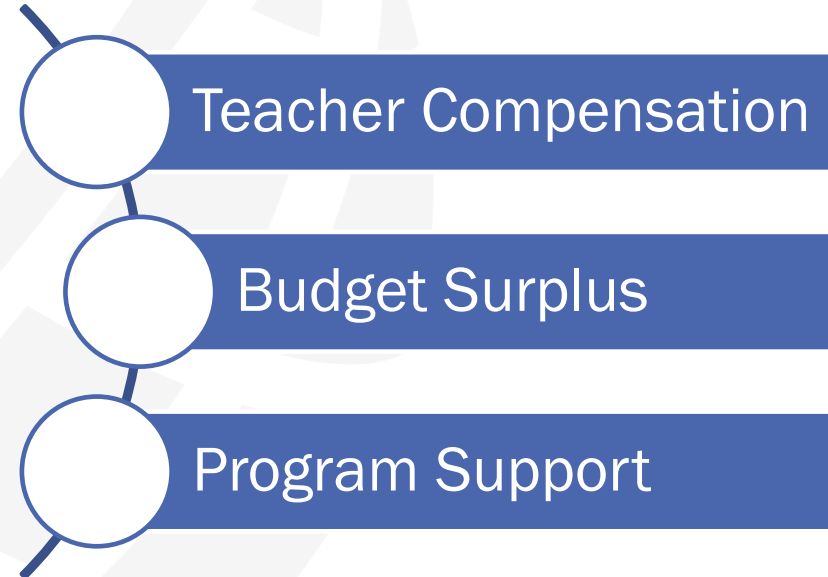
2026-2027  
PUBLIC HEARING  
ON BUDGET  
AND TAX RATE

BOARD OF TRUSTEES  
JUNE 9, 2026

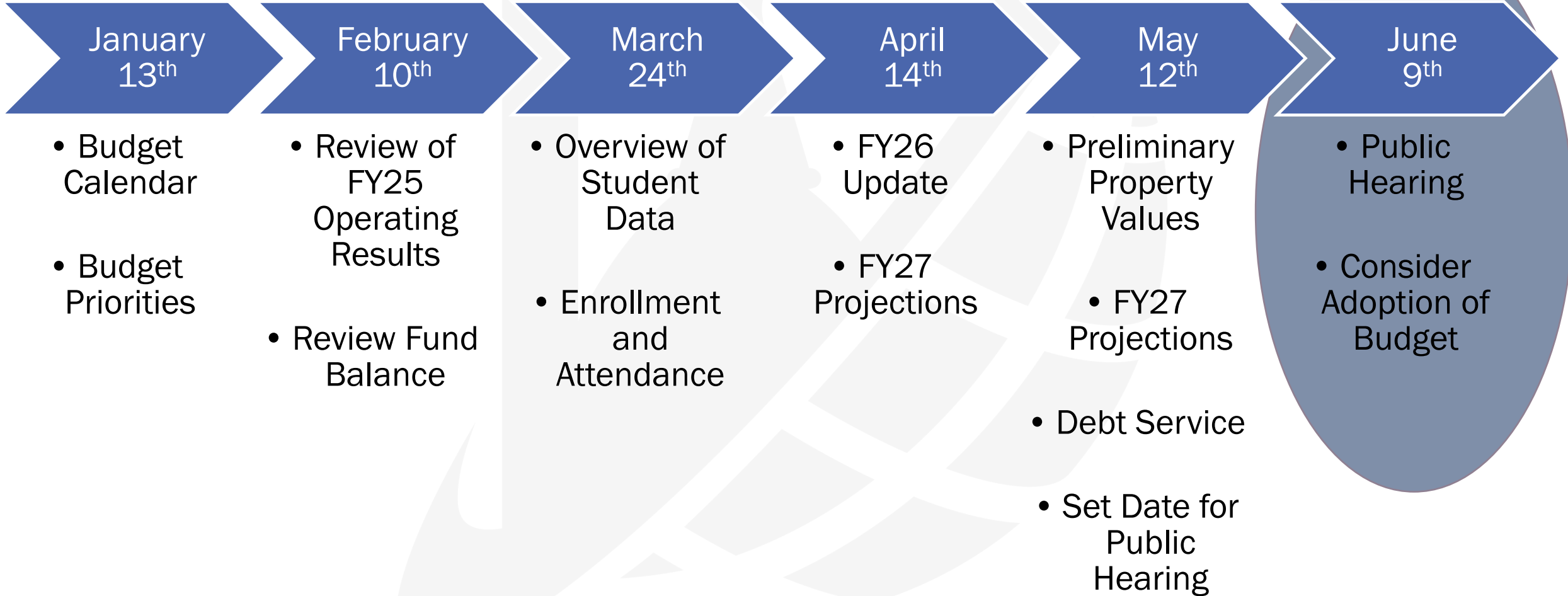
# BUDGET PRIORITIES



## KEY HIGHLIGHTS



# BUDGET CALENDAR



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# AGENDA

## Tax Rate

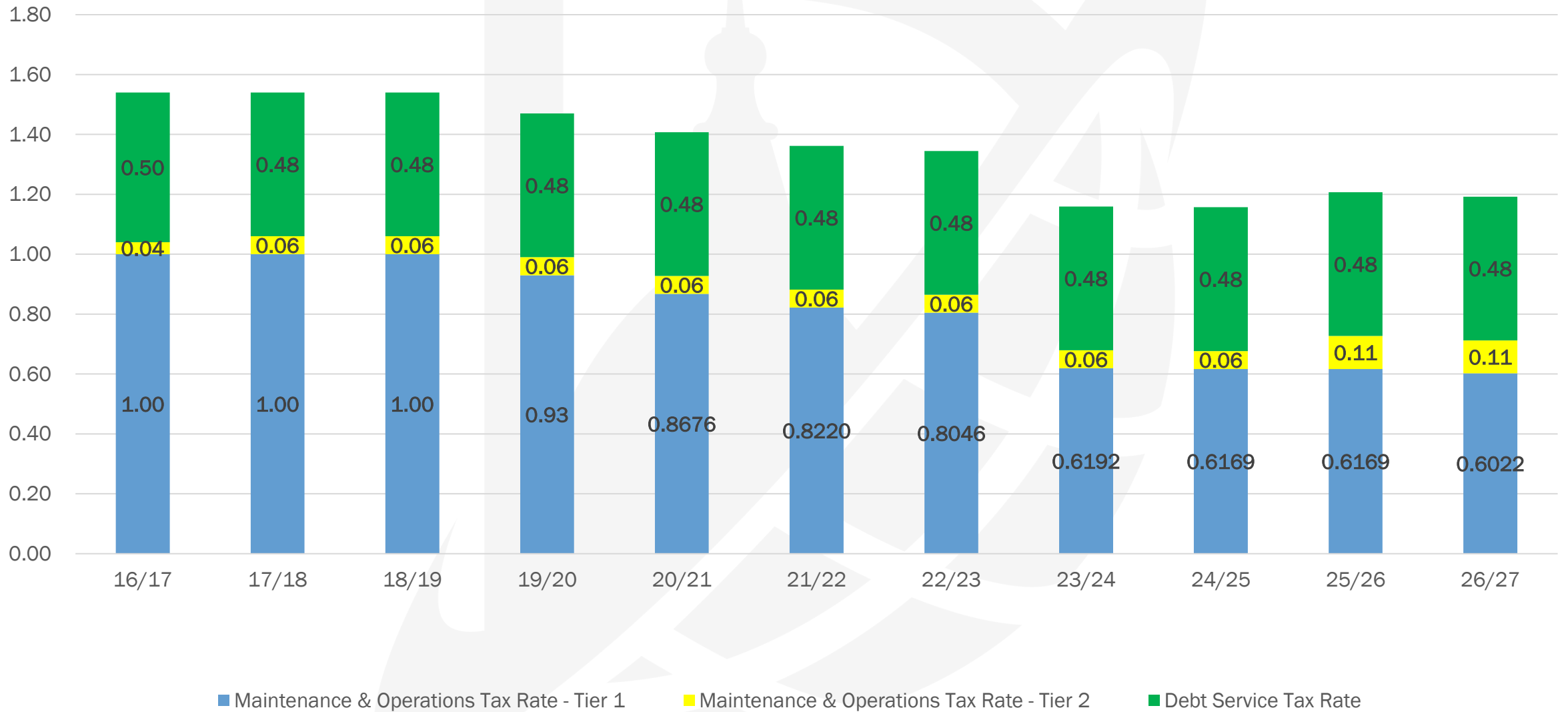
- M&O
- I&S (Debt)

General  
Fund

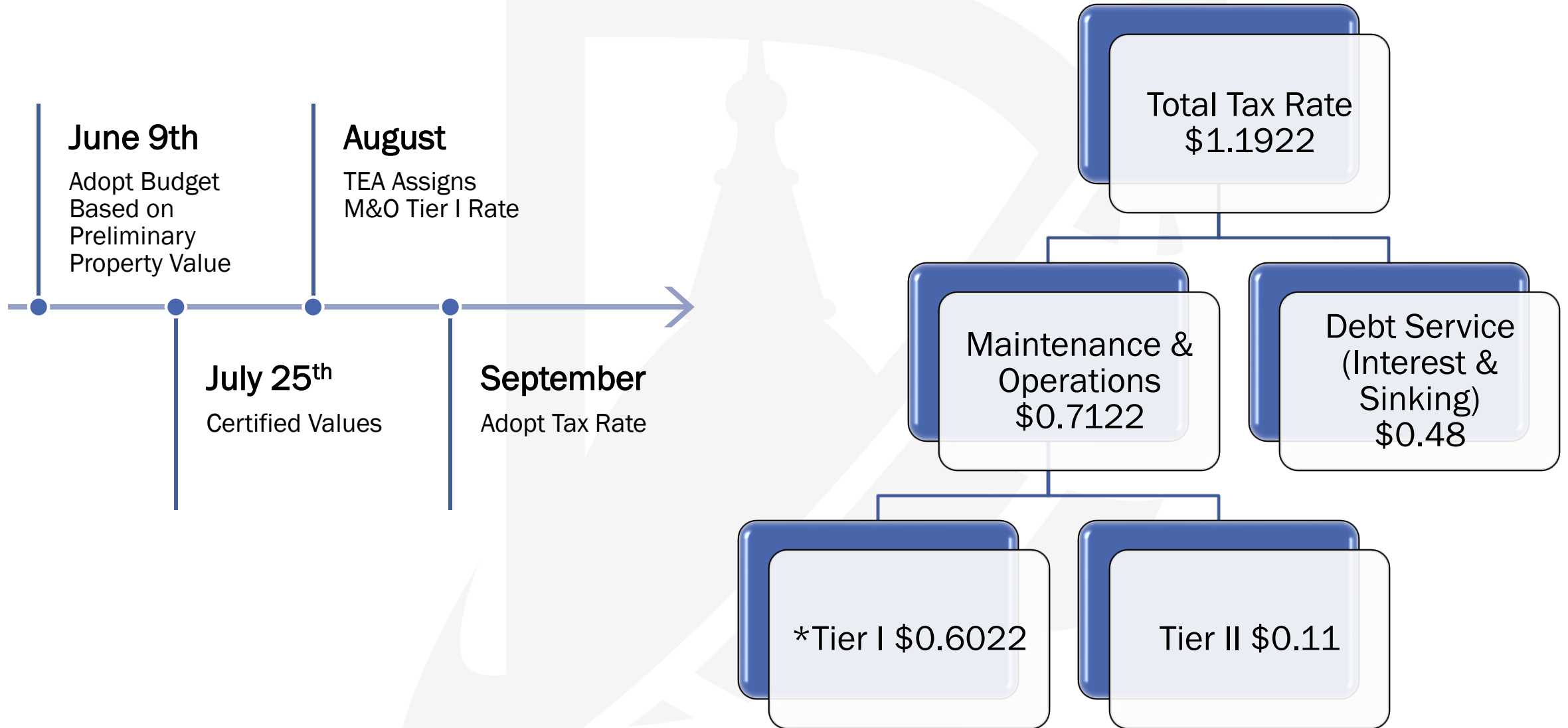
Child  
Nutrition

Debt Service

## Denton Independent School District Schedule of Tax Rates

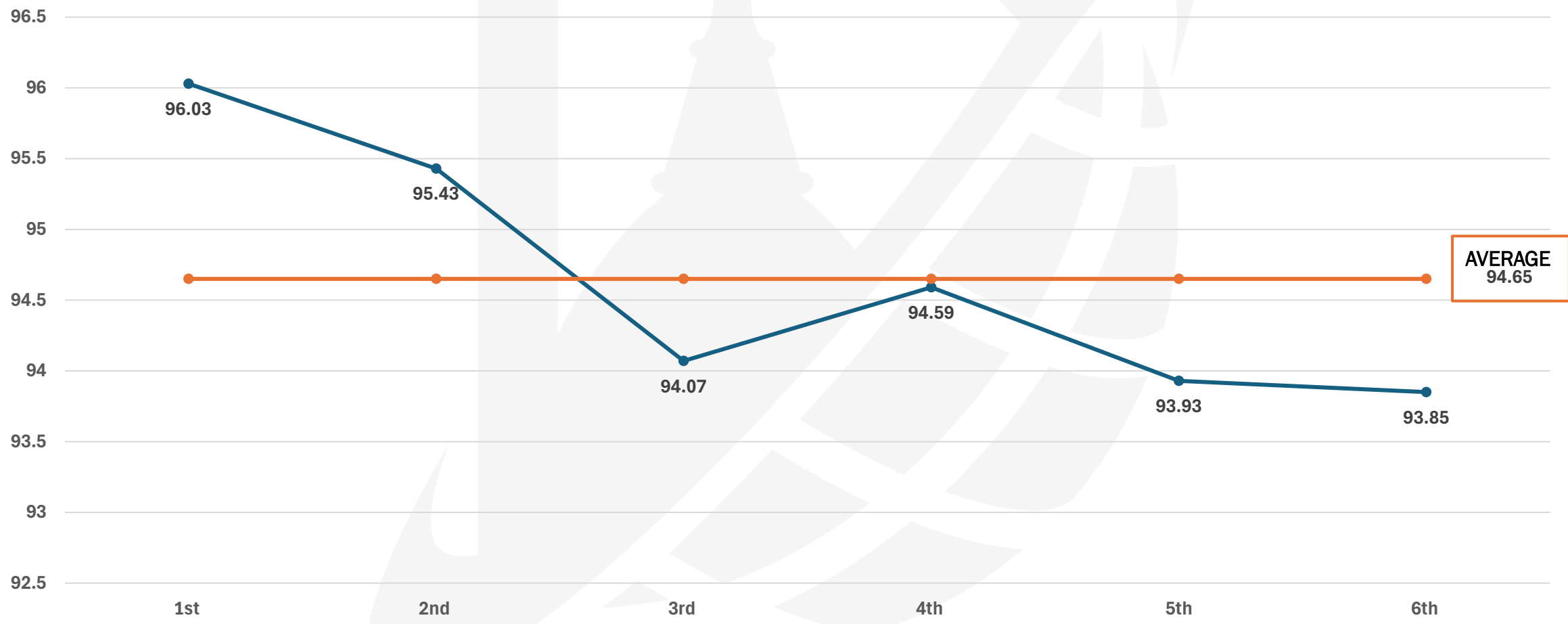


# 2026-2027 TAX RATE & TIMELINE



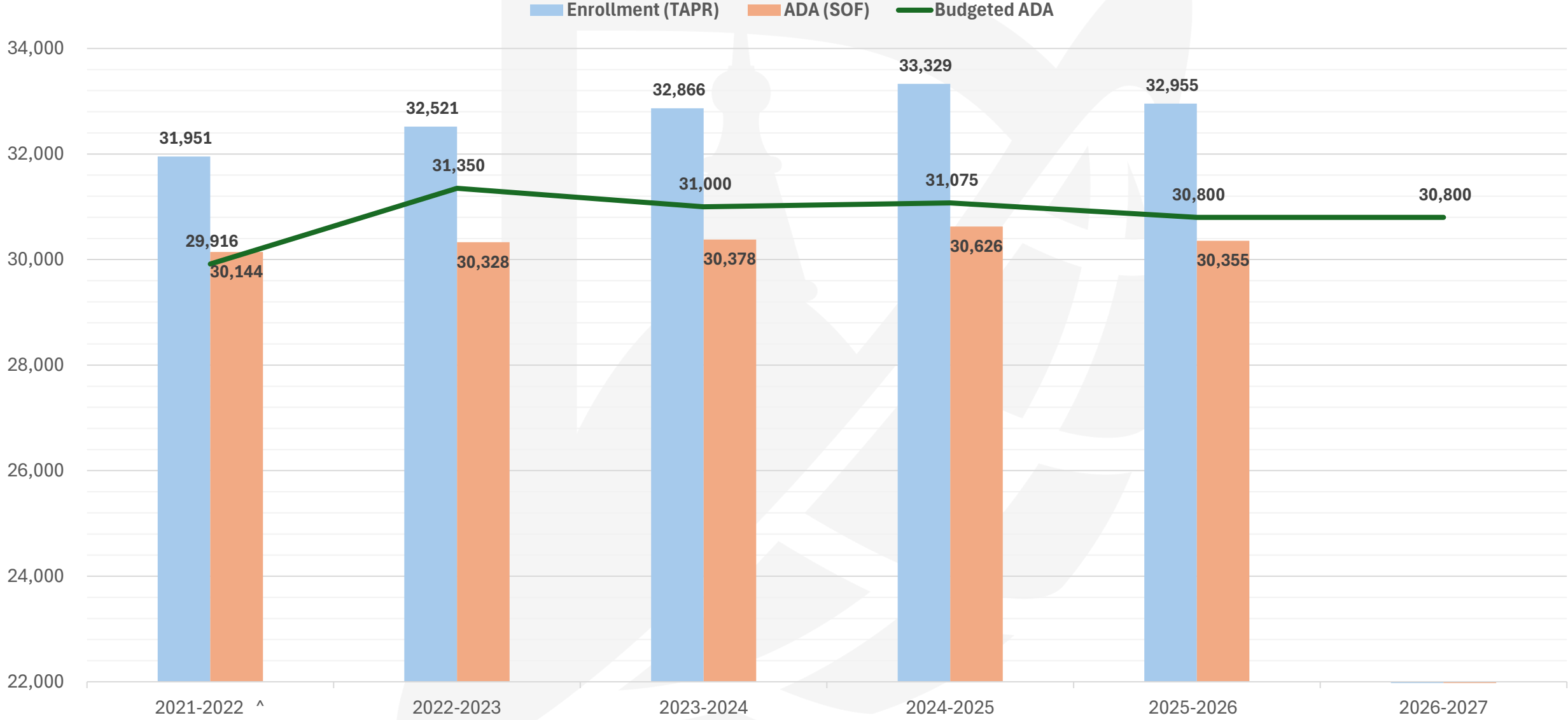
\*Assigned by TEA in August

# 2025-2026 Attendance Percentage by Six Weeks Reporting Period



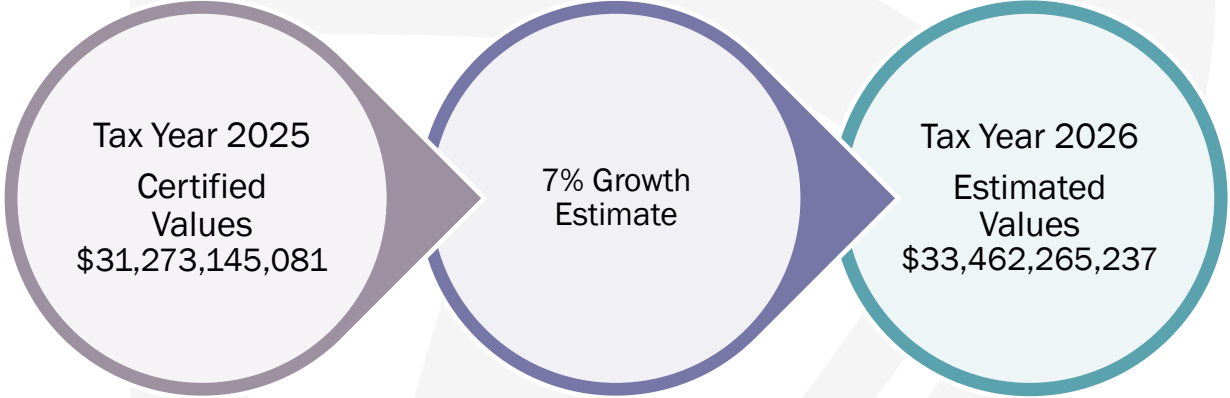
Average does not include adjustments to PreK students

# Denton Independent School District Enrollment and Attendance History



^ final year of ADA hold-harmless adjustment

# PROPERTY VALUE ESTIMATES



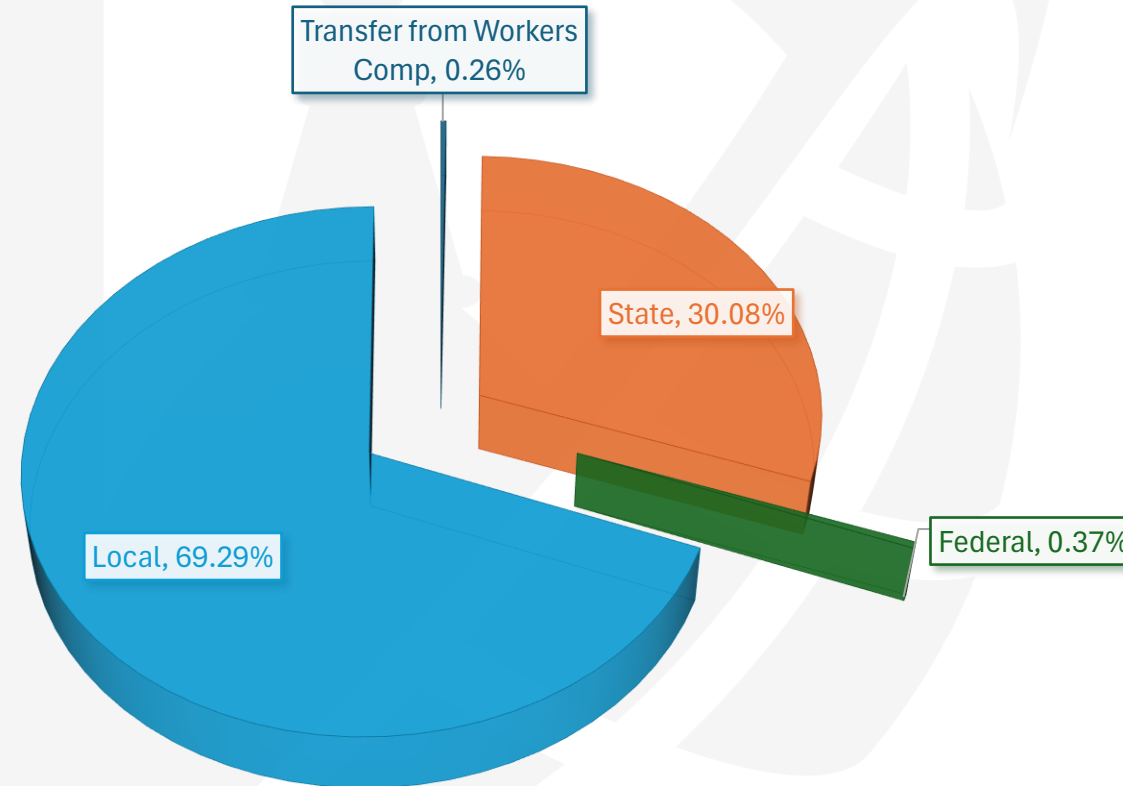
■ Preliminary Data, as of 6/1/2026

|                             |                   |
|-----------------------------|-------------------|
| Overall Value Growth        | • 11.37% - \$3.5B |
| % Retained of Initial Value | • 85.65%          |
| New Property Growth         | • \$1.2B          |
| Existing Property Growth    | • \$2.3B          |



**DISCUSSION OF  
GENERAL FUND  
BUDGET**

# GENERAL FUND REVENUE (BY FUNDING SOURCE)



## 2026-2027 REVENUE OUTLOOK COMPARED TO 2025-2026 ADOPTED BUDGET

| 7% Property Value Growth<br>30,800 ADA | 2026-2027<br>PROJECTED REVENUE | 2025-2026<br>ADOPTED BUDGET | VARIANCE          |
|--|--------------------------------|-----------------------------|-------------------|
| Property Taxes                         | 254,722,141                    | 224,912,805                 | 29,809,336        |
| Other Local Revenue                    | 8,802,100                      | 9,082,100                   | (280,000)         |
| State Funding*                         | 114,390,089                    | 88,644,264                  | 25,745,825        |
| Federal Funding                        | 1,425,643                      | 1,925,643                   | (500,000)         |
| Other                                  | 1,000,000                      | 1,000,000                   |                   |
| <b>Total Revenue</b>                   | <b>380,339,973</b>             | <b>325,564,812</b>          | <b>54,775,161</b> |

\*State Funding includes TRS On-Behalf and Recapture Estimate

**2026-2027 REVENUE OUTLOOK  
 COMPARED TO 2025-2026 AMENDED BUDGET**

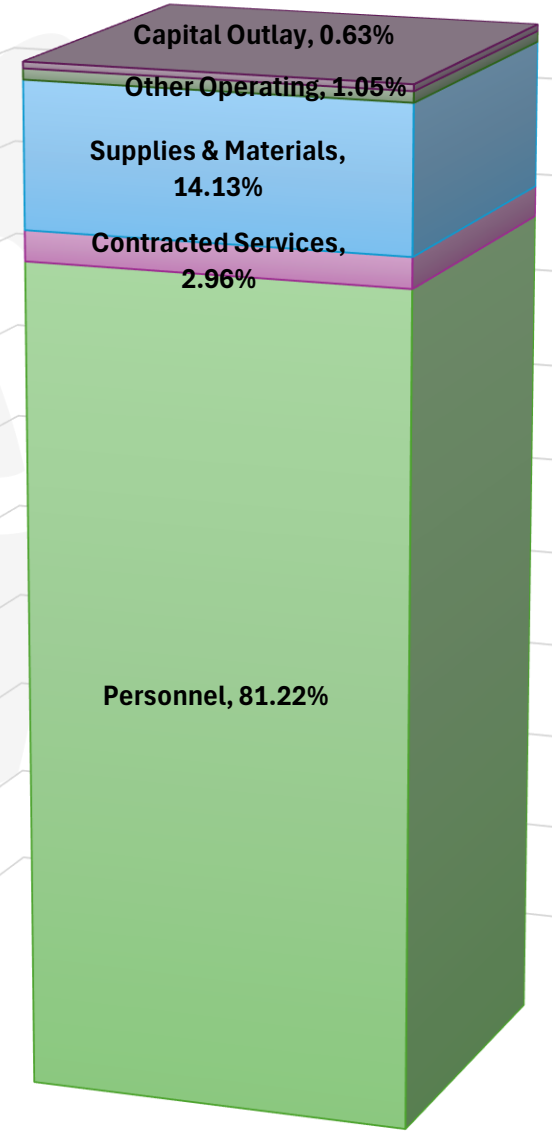
| 7% Property Value Growth<br>30,800 ADA | 2026-2027<br>PROJECTED REVENUE | 2025-2026<br>AMENDED BUDGET | VARIANCE           |
|--|--------------------------------|-----------------------------|--------------------|
| Property Taxes                         | 254,722,141                    | 243,543,172                 | 11,178,969         |
| Other Local Revenue                    | 8,802,100                      | 9,806,375                   | (1,004,275)        |
| State Funding*                         | 114,390,089                    | 120,455,154                 | (6,065,065)        |
| Federal Funding                        | 1,425,643                      | 2,957,230                   | (1,531,587)        |
| Other                                  | 1,000,000                      | 10,872,906                  | (9,872,906)        |
| <b>Total Revenue</b>                   | <b>380,339,973</b>             | <b>387,634,837</b>          | <b>(7,294,864)</b> |

\*State Funding includes TRS On-Behalf and Recapture Estimate

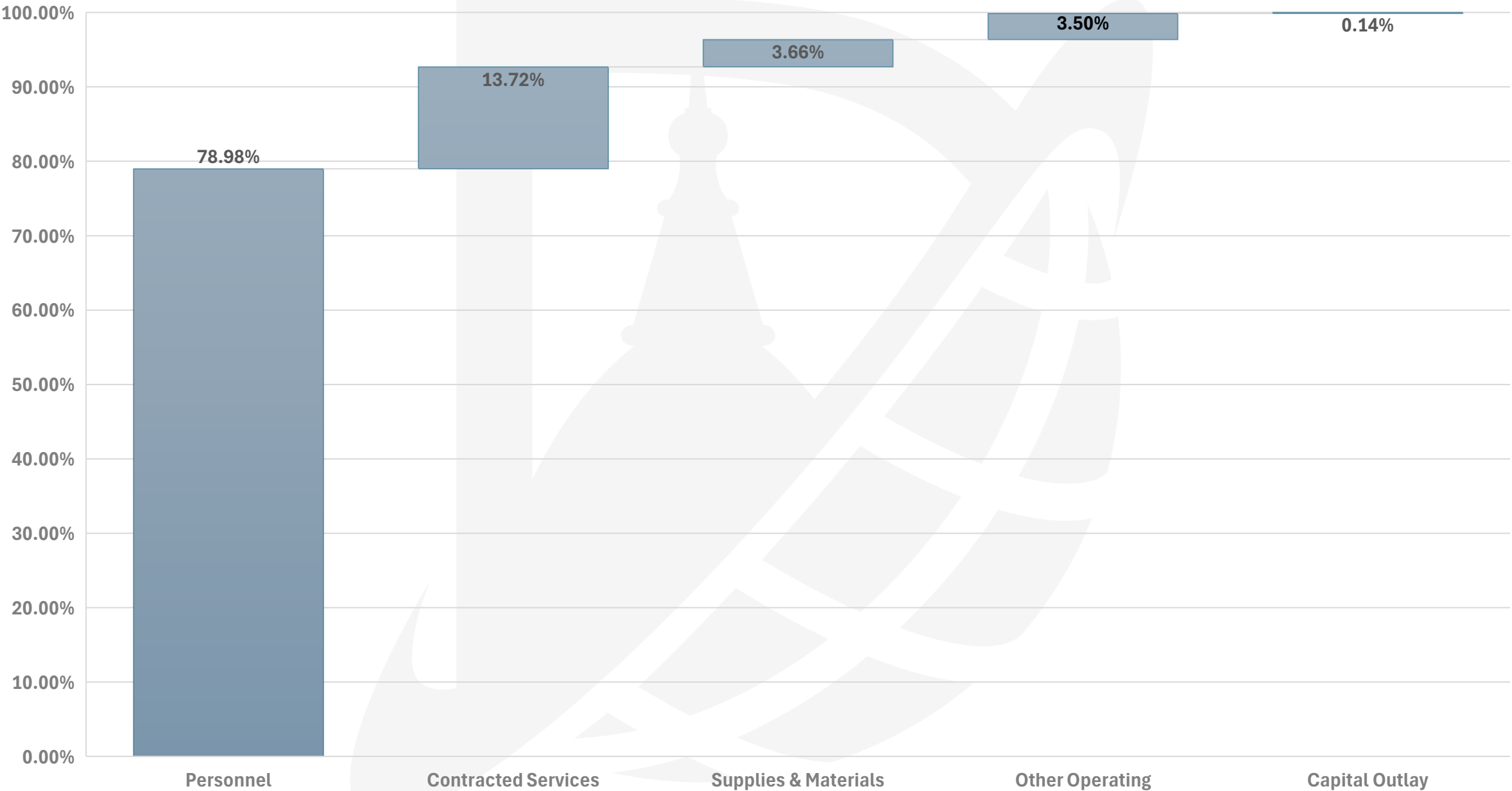
# 2026-2027 GENERAL FUND PERCENT ALLOCATION OF ADDITIONAL EXPENDITURES

- Personnel {
  - Compensation
    - 4% teachers
    - 2% all others
  - Closing of Paloma Creek
  - Adjustments Based on Staffing Guidelines
  - Program Staffing
    - Special Education
    - Instructional Support
- Non-Personnel {
  - Operational Increases
  - Support for Programs

100.00%  
90.00%  
80.00%  
70.00%  
60.00%  
50.00%  
40.00%  
30.00%  
20.00%  
10.00%  
0.00%



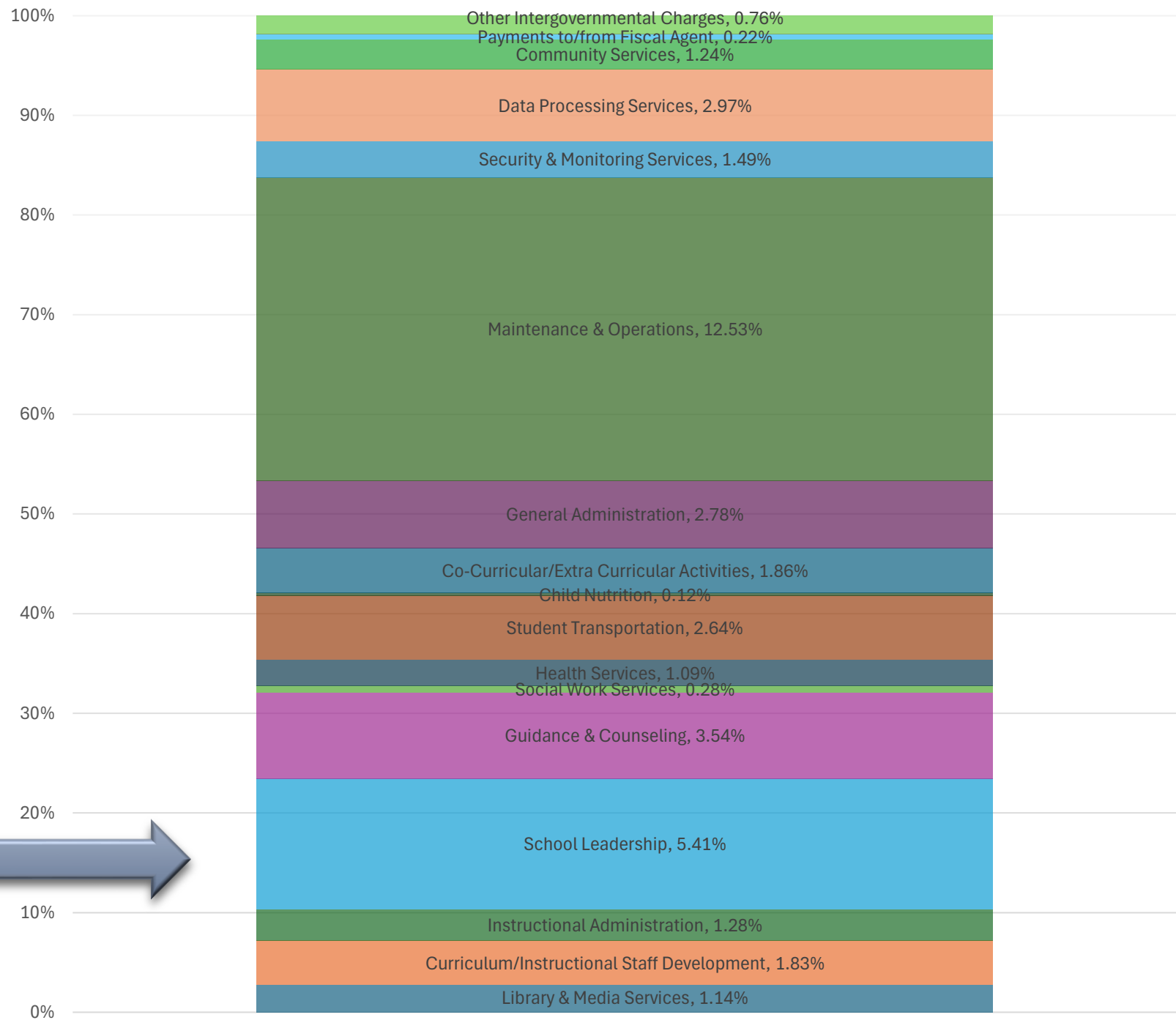
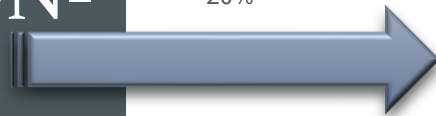
# 2026-2027 GENERAL FUND TOTAL EXPENDITURE BUDGET ALLOCATION BY CATEGORY



# GENERAL FUND FUNCTION LEVEL BUDGETS

FUNCTION 11  
(INSTRUCTION)  
58.83%

ALL OTHER  
FUNCTIONS (NON-  
FUNCTION 11)



# GENERAL FUND

## SUMMARY OF PROPOSED REVENUE AND EXPENDITURES

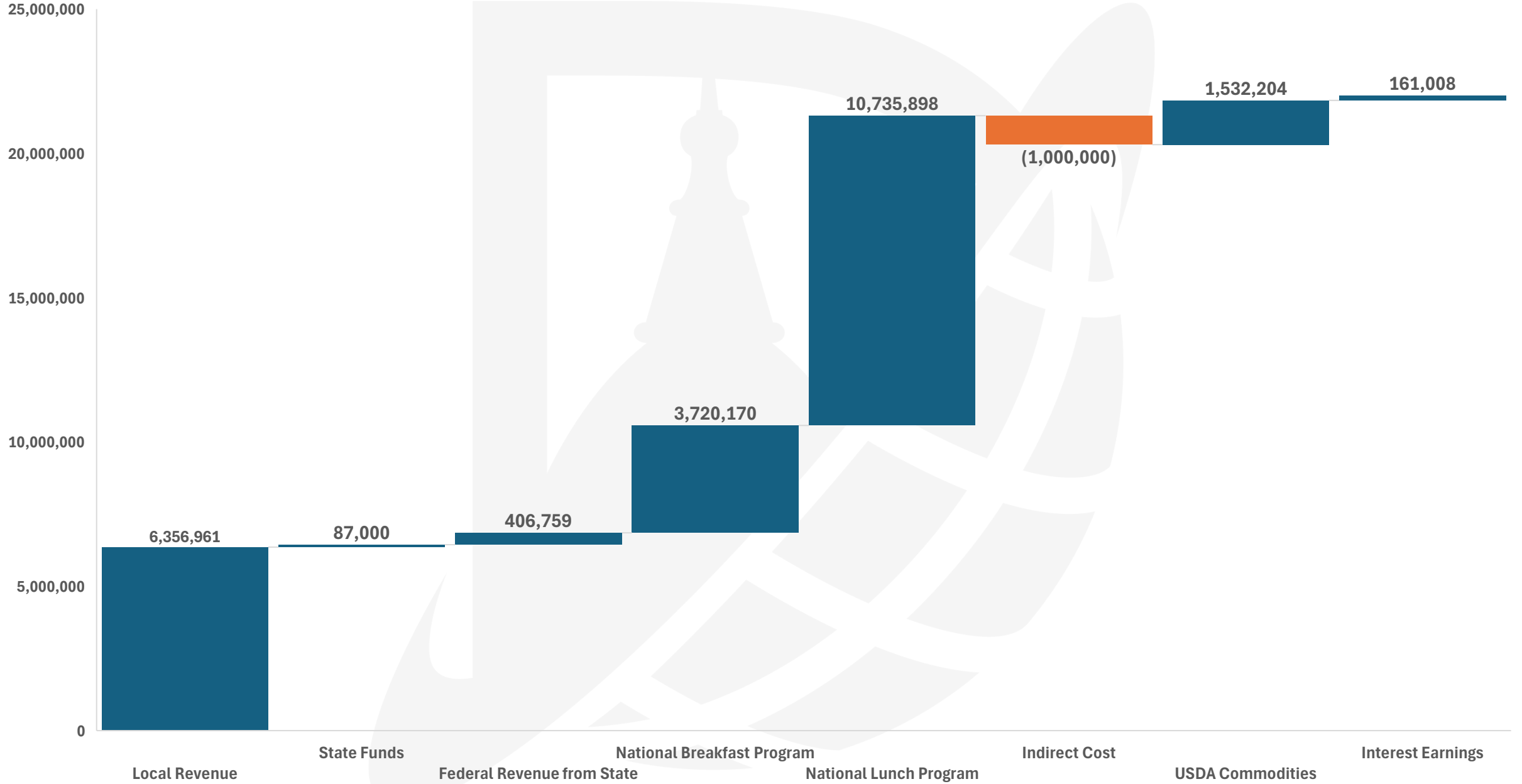
| DESCRIPTION               | 2025-2026<br>ADOPTED<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | AMOUNT<br>INCREASE<br>(DECREASE) | PERCENT<br>INCREASE<br>(DECREASE) |
|---------------------------|--------------------------------|---------------------------------|----------------------------------|-----------------------------------|
| General Fund Revenue      | 325,564,812                    | 380,339,974                     | 54,775,162                       | 16.82%                            |
| General Fund Expenditures | 345,129,269                    | 380,014,432                     | (34,885,163)                     | 10.11%                            |
| Net General Fund          | (19,564,457)                   | 325,542                         | 19,889,999                       | -101.66%                          |



DISCUSSION OF  
CHILD NUTRITION  
BUDGET

# 2026-2027 PROPOSED CHILD NUTRITION REVENUE

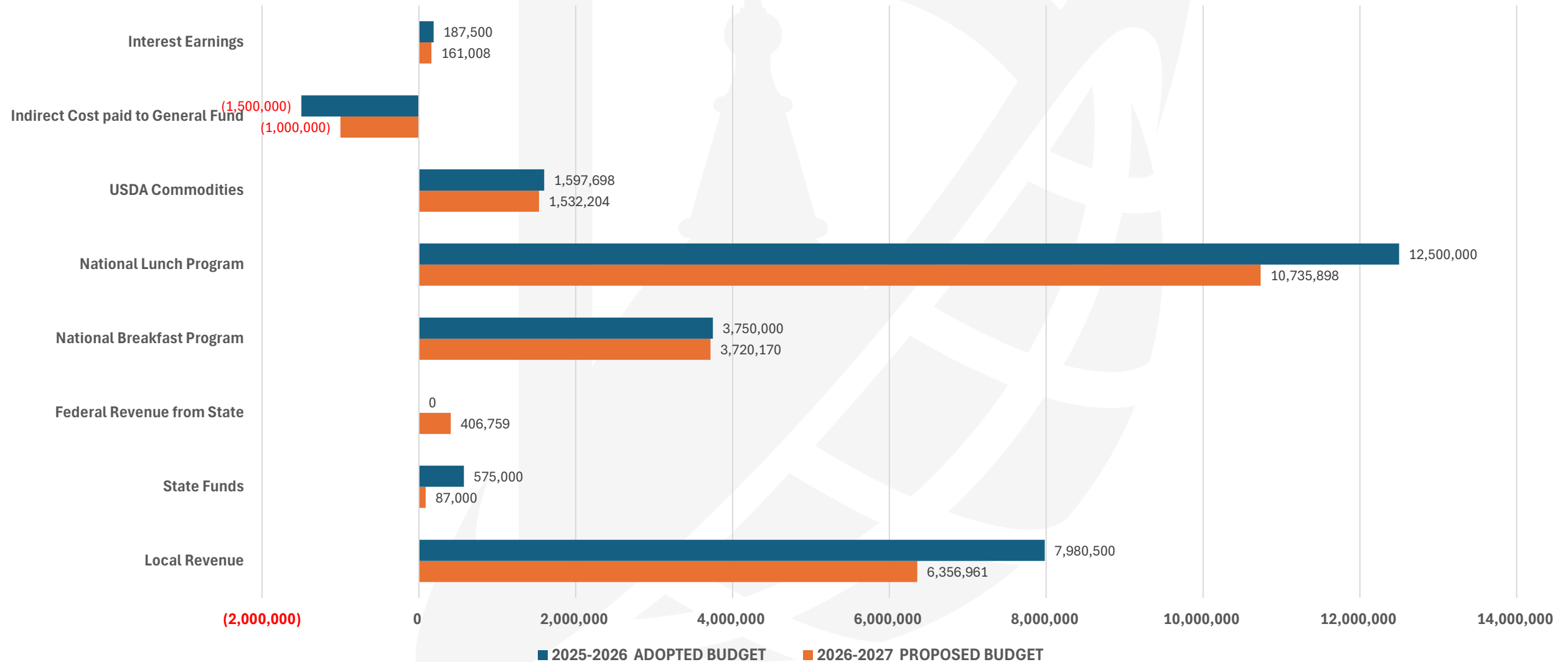
TOTAL - \$22,000,000



# CHILD NUTRITION REVENUE

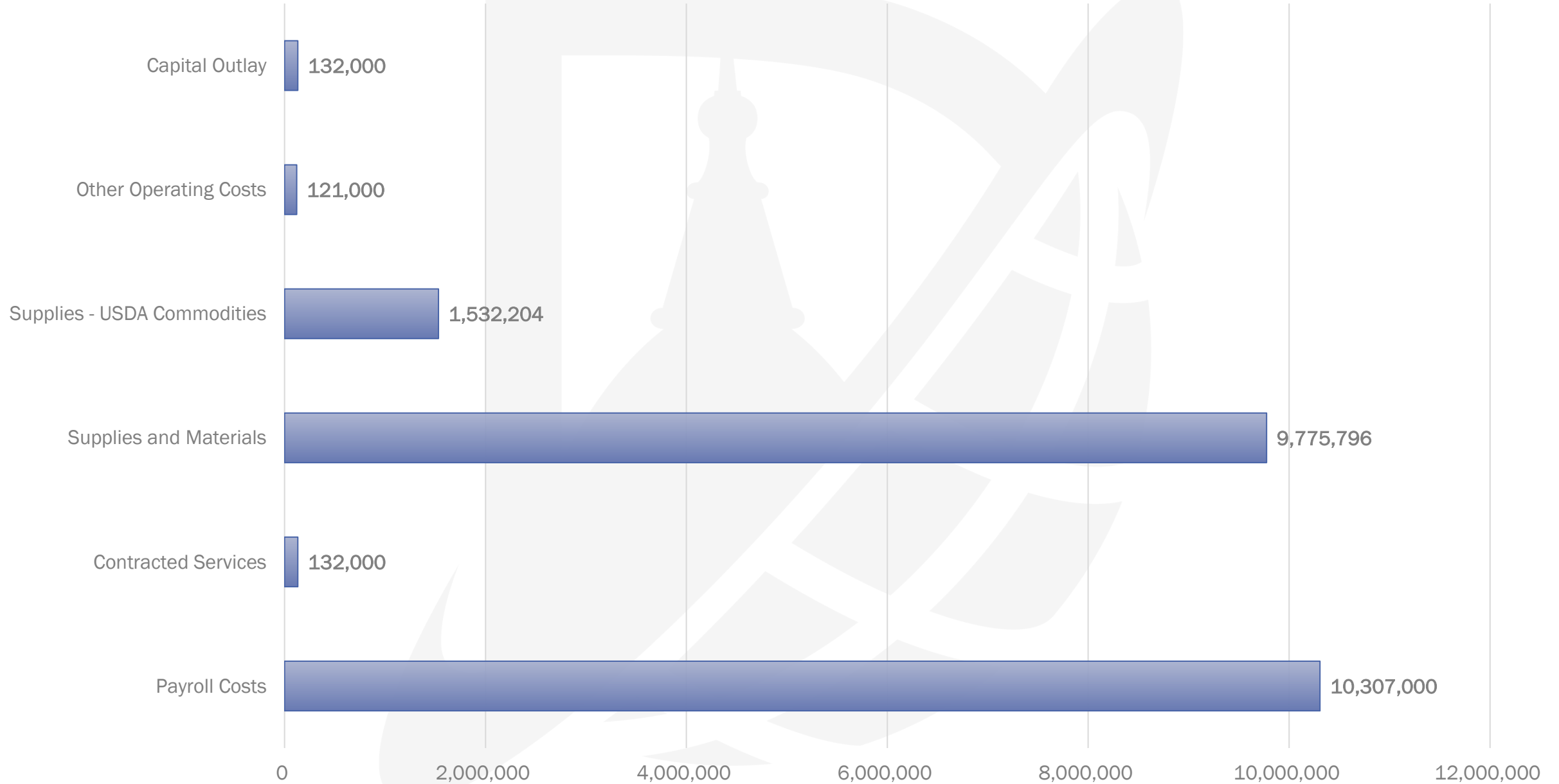
## 2026-2027 PROPOSED BUDGET

### COMPARED TO 2025-2026 ADOPTED BUDGET



# 2026-2027 PROPOSED CHILD NUTRITION EXPENDITURES

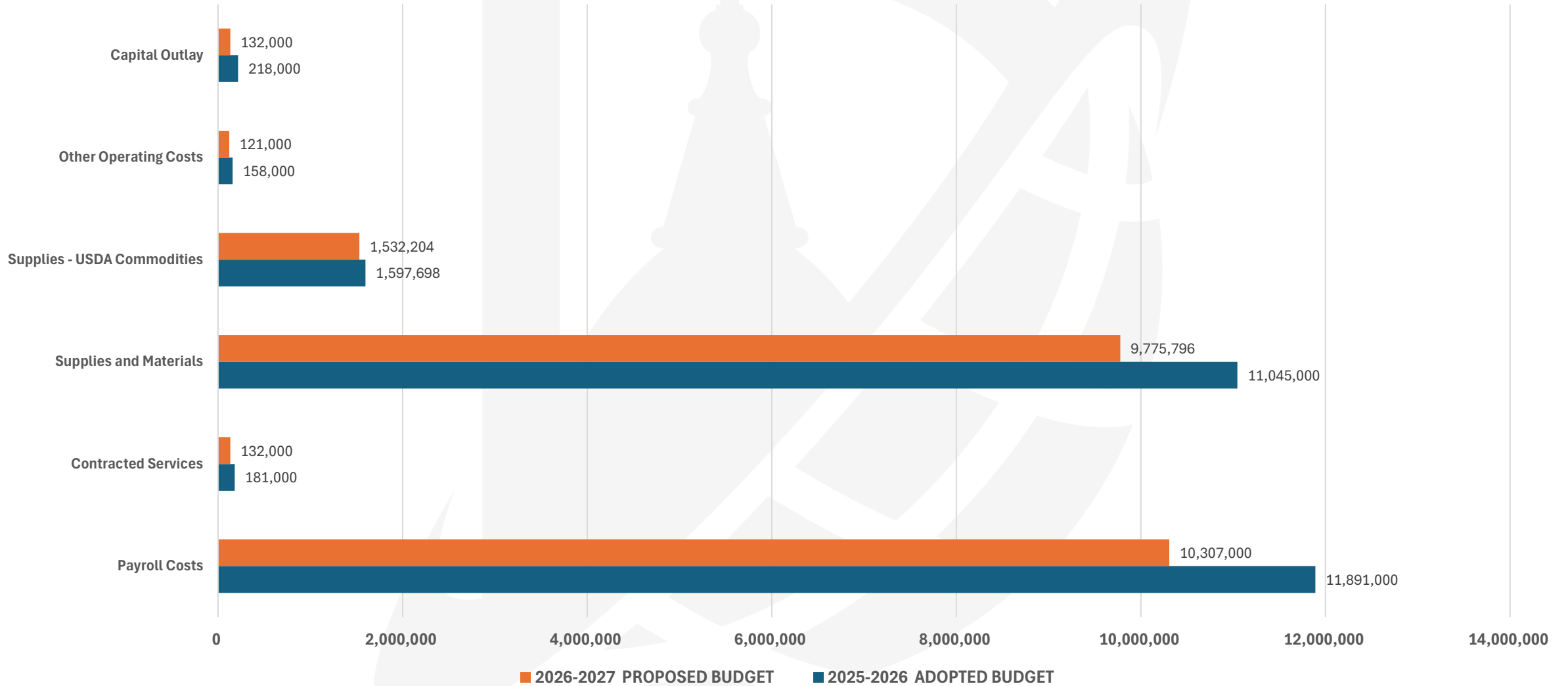
TOTAL  
\$22,000,000



# CHILD NUTRITION EXPENDITURES

## 2026-2027 PROPOSED BUDGET

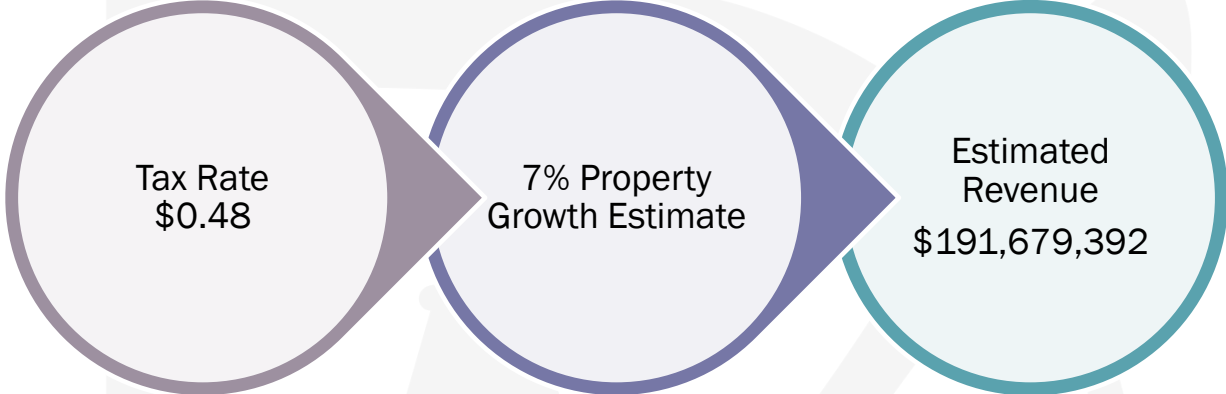
### COMPARED TO 2025-2026 ADOPTED BUDGET





DISCUSSION OF  
DEBT SERVICE  
BUDGET

# DEBT SERVICE



|   |               |
|---|---------------|
| Property Taxes (Current, Delinquent, P&I) | \$164,638,007 |
| Interest                                  | \$2,000,000   |
| Hold Harmless State Aid                   | \$25,041,385  |

**Debt Service  
Payments:  
\$191,679,392**



THANK YOU!