



DENTON INDEPENDENT SCHOOL DISTRICT

2025-2026
BUDGET DISCUSSIONS

BOARD OF TRUSTEES
MARCH 25, 2025

AGENDA

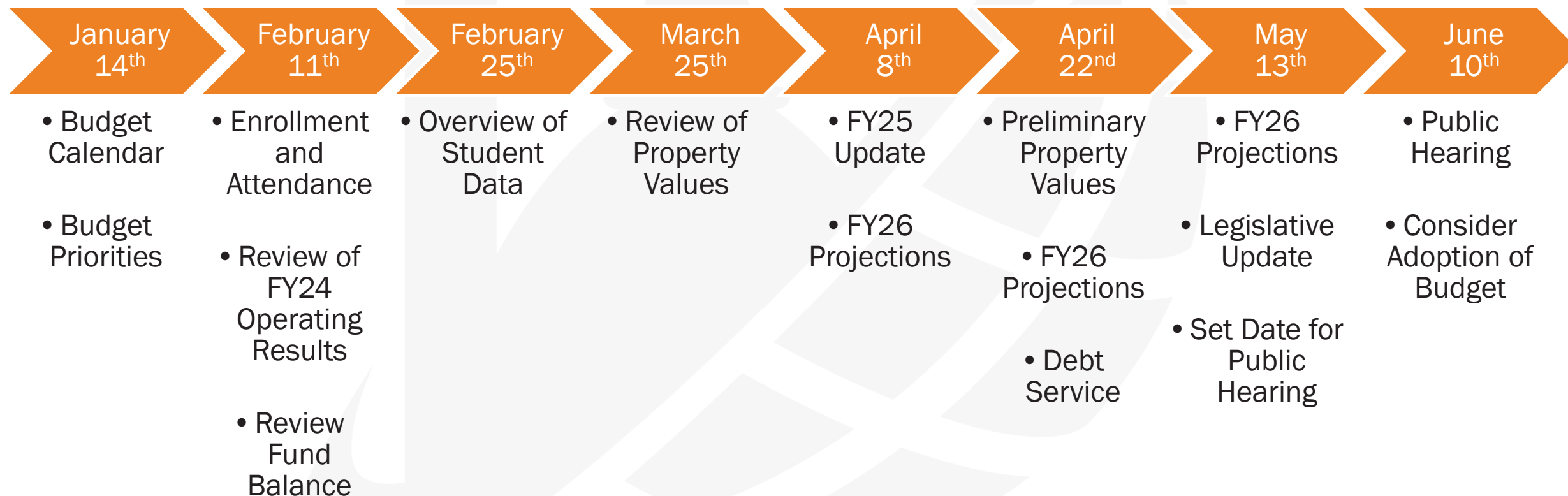


Review of
Property Values



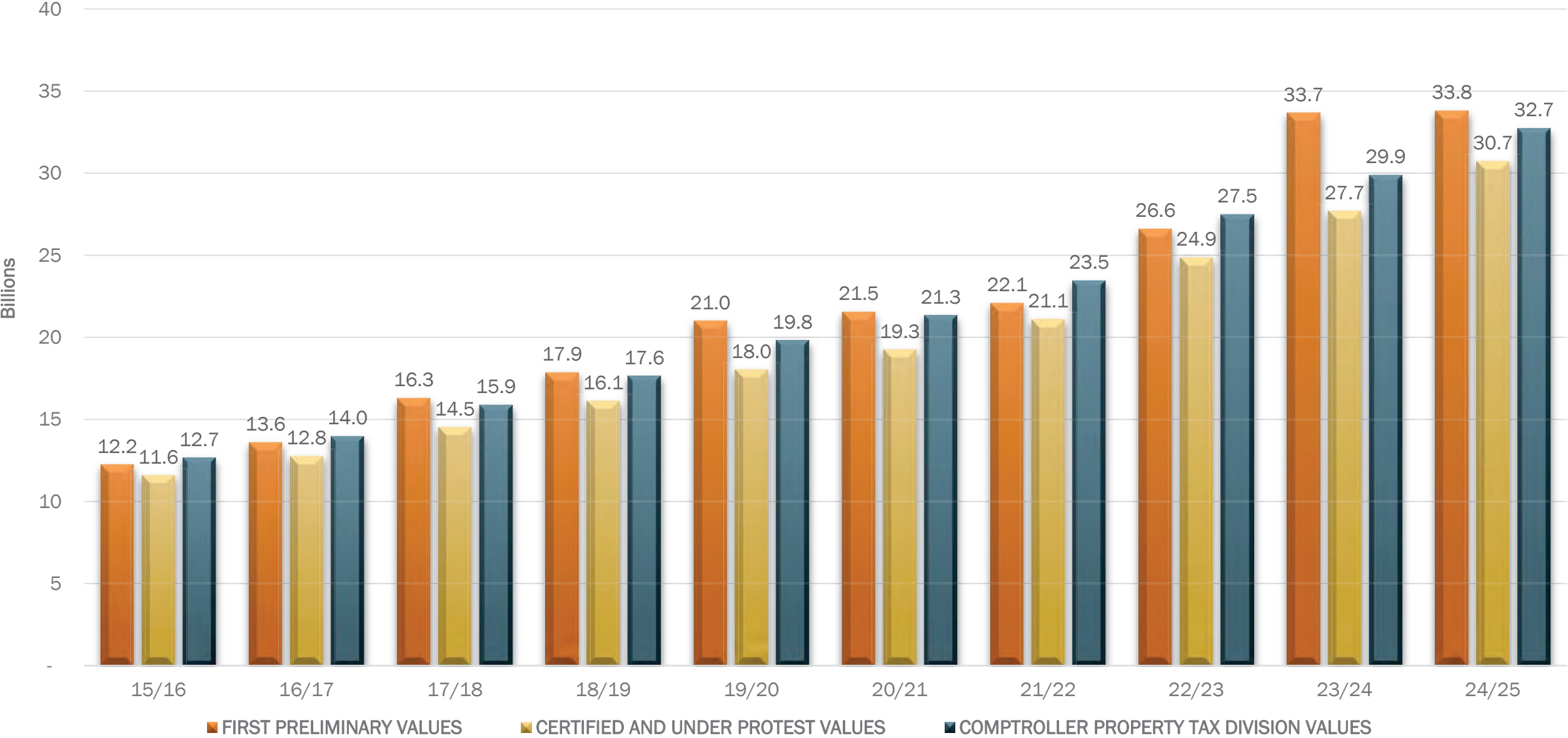
Legislation
to Watch

BUDGET CALENDAR

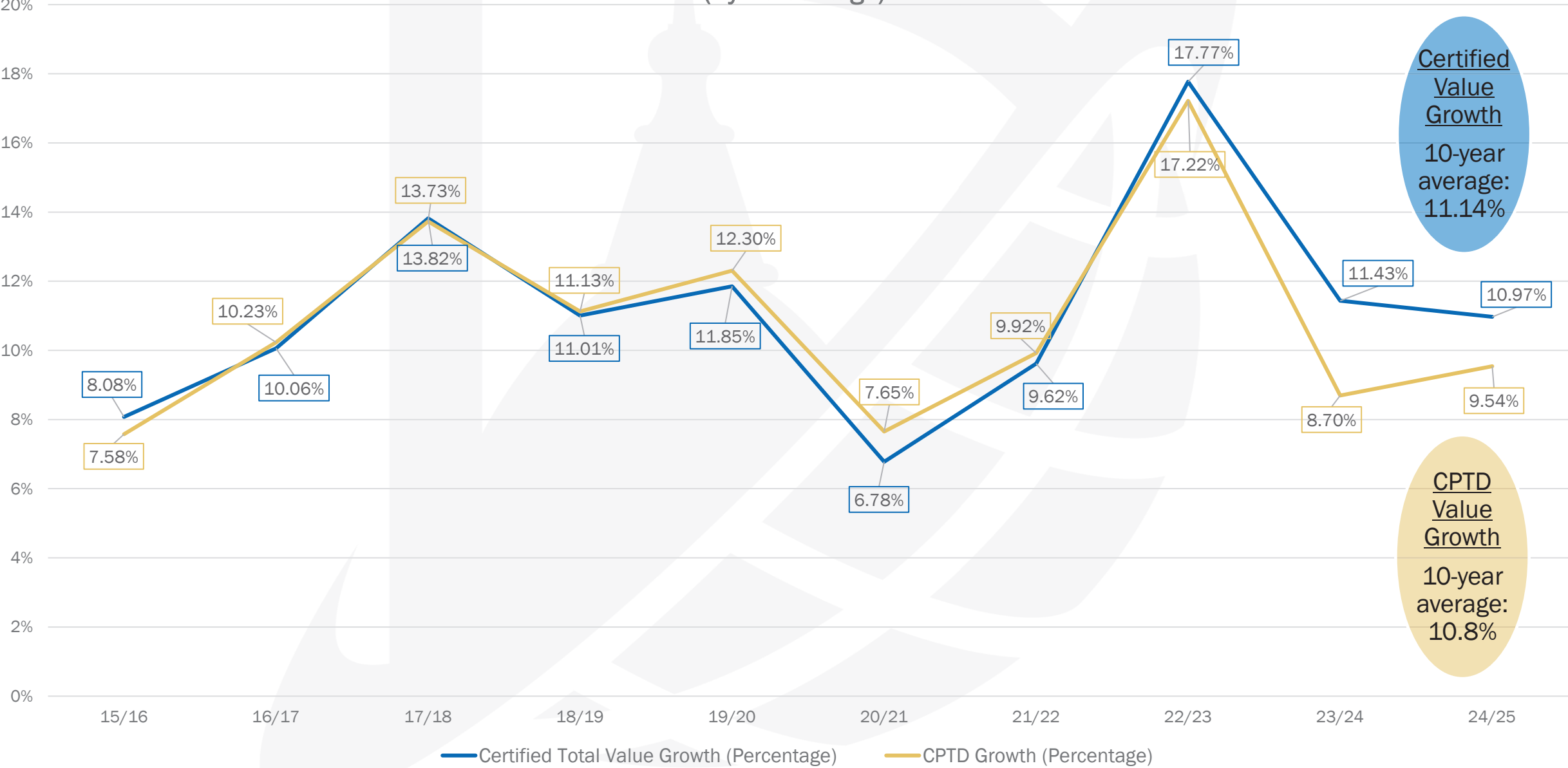


*Legislative Updates will be provided as the District becomes aware of them.

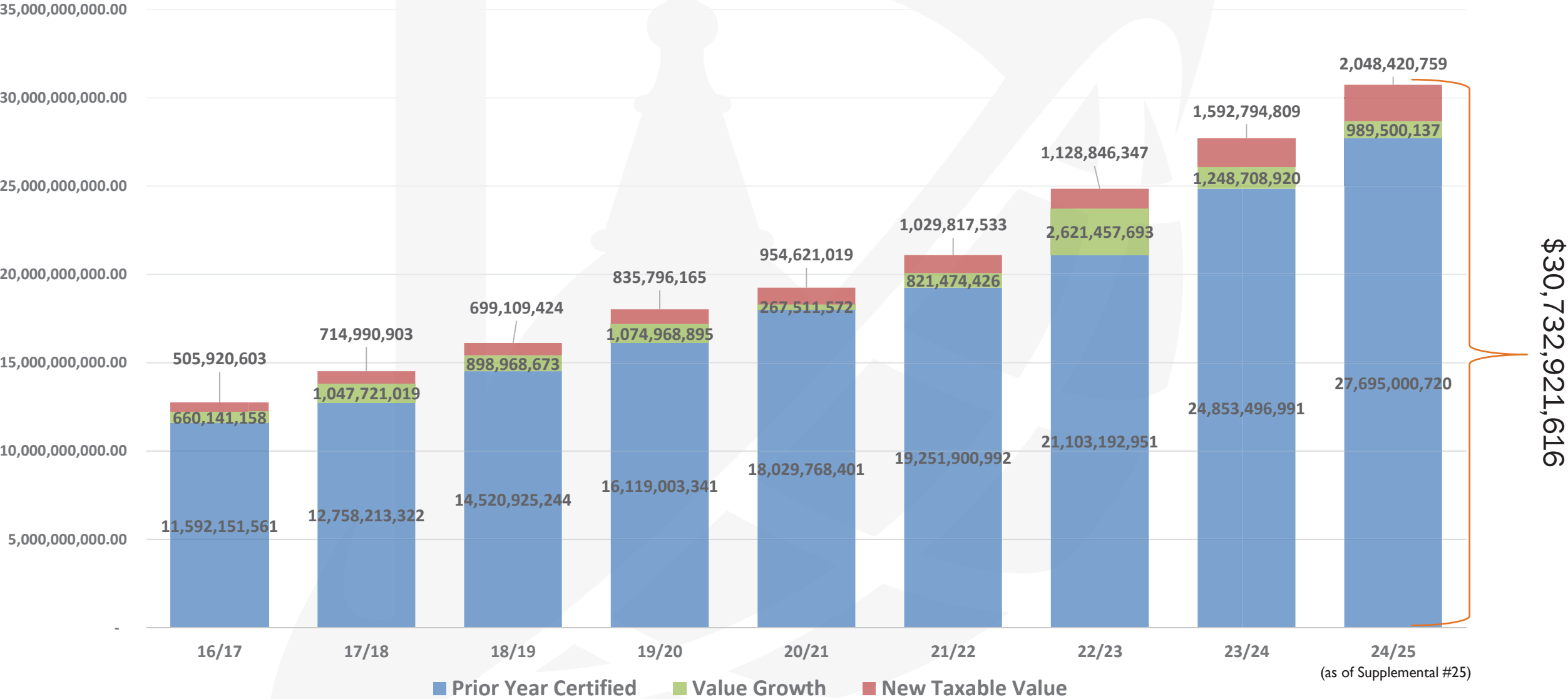
Denton Independent School District
Comparison of First Preliminary Values, Certified Values, &
Comptroller Property Tax Division (CPTD) Values



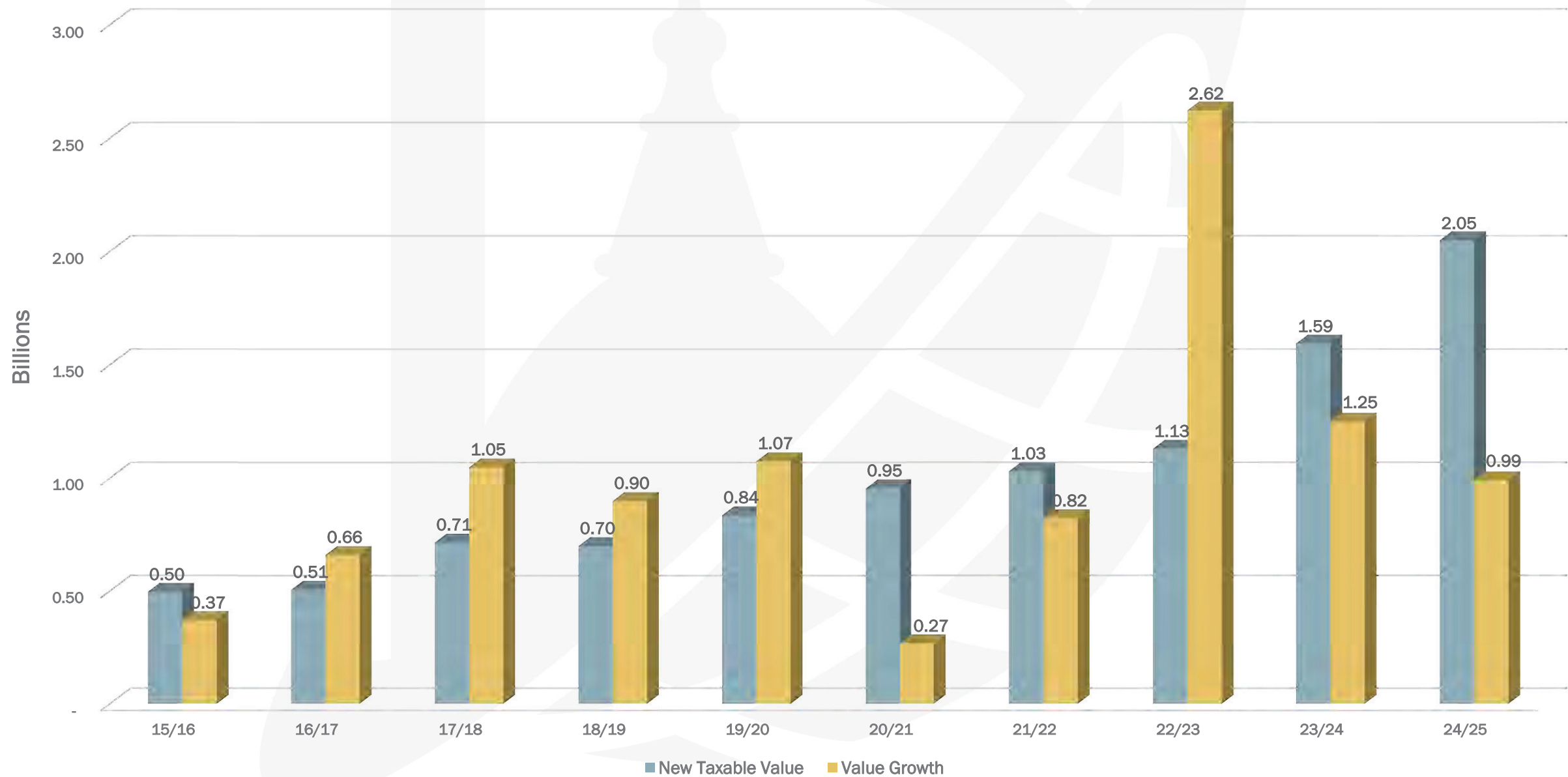
Denton Independent School District
Comparison of Certified Total Value Growth and Comptroller Property Tax Division (CPTD) Growth
(By Percentage)



DENTON INDEPENDENT SCHOOL DISTRICT PROPERTY VALUE GROWTH OVER PRIOR YEAR CERTIFIED

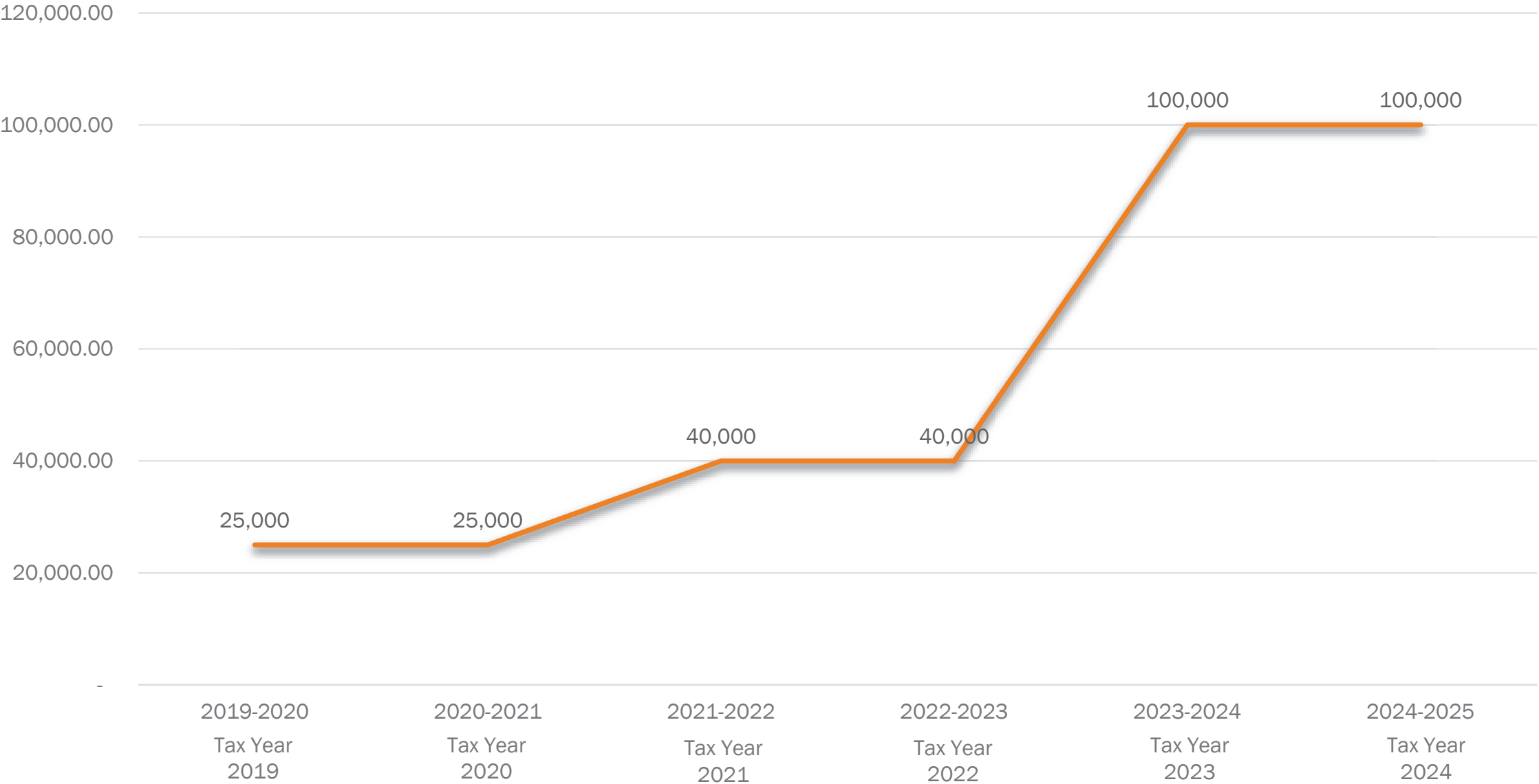


Denton Independent School District New Taxable Value Compared to Value Growth





Homestead Exemption



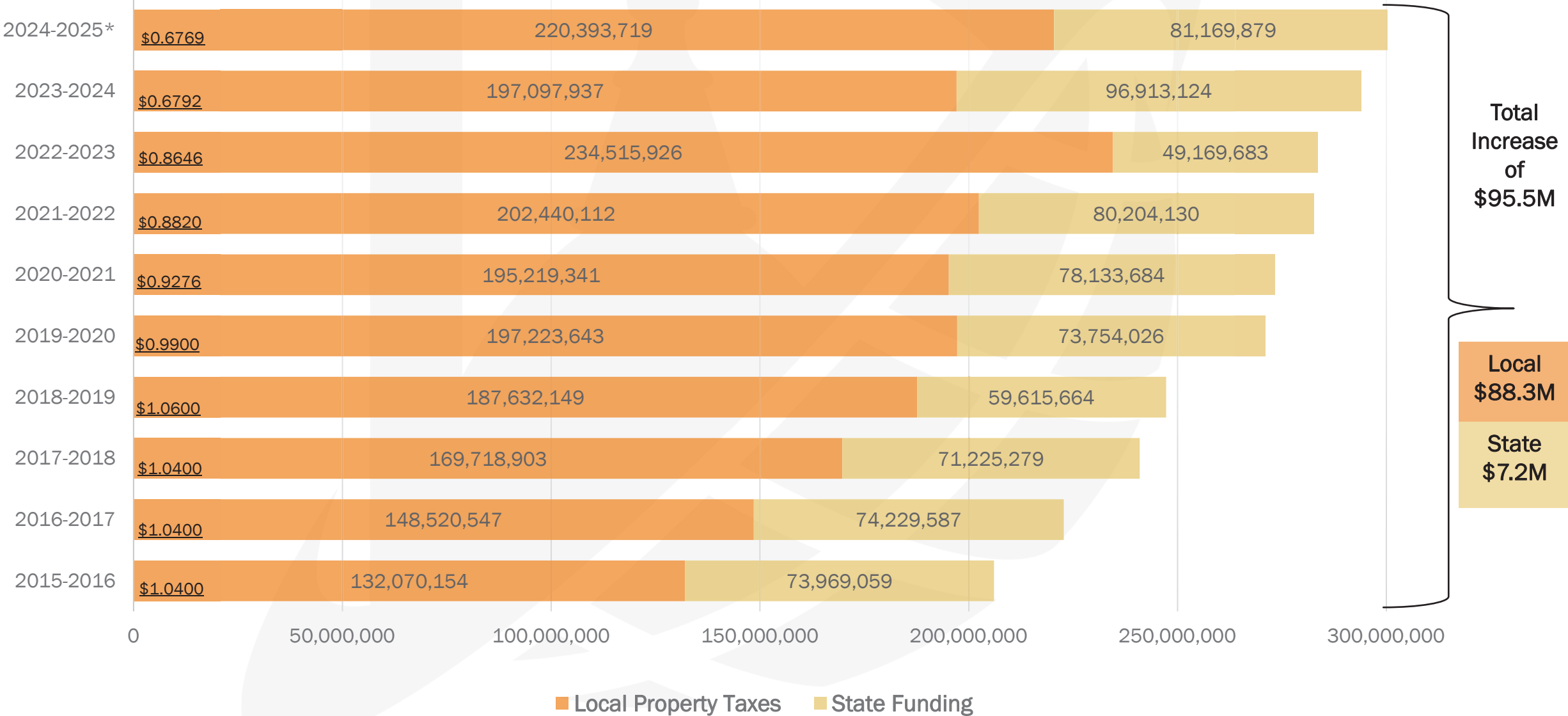


TAX RATE COMPRESSION HISTORY

School Year	Tier 1 Tax Rate	Number of Districts at Tax Rate Floor
2019-2020	\$0.9300	
2020-2021	\$0.8676	72
2021-2022	\$0.8220	314
2022-2023	\$0.8046	701
2023-2024	\$0.6192	550
2024-2025	\$0.6169	585

Denton ISD at Tier 1 Tax Rate Floor

COMPARISON OF LOCAL PROPERTY TAX COLLECTIONS AND STATE FUNDING



2024-2025* - Current Budget

LEGISLATION TO WATCH (AS IT RELATES TO PROPERTY TAXES)

SB 1: Includes \$3.5B in property tax reductions

- Currently pending in Senate Finance Committee

SB 4: Increases the residential homestead exemption from \$100K to \$140K

- Passed Senate 2/13/2025
- Would ultimately require voter approval in November 2025
- Would provide hold harmless state aid
- Includes a penalty for districts whose I&S revenues exceed their minimum debt service

HB 8: Reduces MCR (maximum compressed rate) by an additional \$0.0331 for 2025-2026.

- In addition to current law compression
- Currently pending in Way and Means Committee

HB 9: Increases the property tax exemption for income-producing personal property to \$250,000 (from \$2,500)

- Would ultimately require voter approval in November 2025
- Passed out of Way and Means Committee on 3/10/2025
- Does not include a hold harmless offset



QUESTIONS?