

**Denton Independent School District
2025-2026 Proposed Budget**

**Regular School Board Meeting
June 10, 2025**

DENTON INDEPENDENT SCHOOL DISTRICT

2025-2026

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SECONDARY CAMPUSES

Mr. Decorian Hailey	Ray Braswell High School
Mr. Joel Hays	Denton High School
Mr. Toby Thomason	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
Dr. Beth Kelly	Pat Cheek Middle School
Ms. Lacey Hailey	Ronny Crownover Middle School
Mr. Dylan Taylor	Tom Harpool Middle School
Mr. Brett Moore	Carroll McMath Middle School
Mr. Ronald Sterling Jr.	Bettye Myers Middle School
Ms. Toni Goodman	Navo Middle School
Ms. Carly Rogers	Dr. Rudy and Rosemary Rodriguez Middle School
Mr. Jeffrey Panter	Chester O. Strickland Middle School

ELEMENTARY CAMPUSES

Ms. Dedra Adams	Dorothy P. Adkins Elementary
Ms. Nicole Poole	Alice Moore Alexander Elementary
Ms. Natonia LaFreniere	Catherine Bell Elementary
Dr. Morgann Hawkins	Annie Webb Blanton Elementary
Ms. Marlen Velasquez	Frank Borman Elementary
Ms. Shelly Maxwell	Cross Oaks Elementary
Ms. Erin Vennell	Evers Park Elementary
Ms. Lauren Shapiro	Mildred M. Hawk Elementary
Ms. Kascie Blough	Fred Hill Elementary
Ms. Andrea Hare	Eva Swan Hodge Elementary
Ms. Tiffany Roussel	Sam Houston Elementary
Ms. Karsten Hatcher	Dorothy Martinez Elementary
Ms. Djenane Bolton	Ronald E. McNair Elementary
Ms. Erika Timmons	L. A. Nelson Elementary
Ms. Lori Robertson	Paloma Creek Elementary
Ms. Ashley Wright	Pecan Creek Elementary
Ms. Melissa Bates	Providence Elementary
Ms. Jill Mitchell	Eugenia Porter Rayzor Elementary
Ms. Shelly Panter	Newton Rayzor Elementary
Dr. Sarah Critton	Anita Reeves Elementary
Ms. Rachel Sullivan	Thomas Rivera Elementary
Ms. Claire Springer	Sandbrock Ranch Elementary
Ms. Andrea Hawkins	Savannah Elementary
Mr. Matt Preston	Nette Shultz Elementary
Dr. Landon Turrubiarte	Olive Stephens Elementary
Dr. Charlie Lokey	Wayne Stuart Ryan Elementary
Ms. Lorena Salas	Union Park Elementary

OTHER CAMPUSES

Mr. Chukwumeziri Orabuchi	Lester Davis School
Mr. Paul Martinez	Joe Dale Sparks Campus
Dr. Chris Rangel	Ann Windle School for Young Children

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 2025-26 school year. The budget proposal contains an executive summary, which is a high-level financial review of the District, both from a historical perspective and with 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 complex financial aspects of the District.

Overall, our District remains in stable financial condition despite the significant challenges we face, largely due to the continued appropriations deficit created for public schools in Texas at the State level over the past several years. As we have noted in many recent discussions, the basic allotment (BA) in our state revenue funding formulas has not been increased since 2019, during the same time when costs have increased dramatically due in large part to significant inflationary growth. We are hopeful that the recent funding bill just passed by the current 89th Legislature will help alleviate at least some of our funding challenges. A few of the factors that have contributed positively to our financial position in the past year are as follows:

- Continued new student growth - DISD enrollment increased 10.2% (3,085 students) from 2020-21 to 2024-25; student enrollment at the end of 2024-25 was unofficially 33,274
- Growth in appraised value with approximately \$1.63 billion dollars in new property added to the appraisal rolls plus an additional \$1.289 billion dollars in existing property value growth since 2024 (*as of the preliminary report from DCAD – 4/29/25*)
- Outstanding staff and leadership team
- Solid cash flow strategies and an intentional, longer-range investment outlook to capitalize on favorable interest rates with available reserve funds
- Significant work by district and campus leadership to implement a zero-based budgeting strategy at all levels and to reduce non-campus personnel through attrition, where possible, in an attempt to create efficiencies that will protect funding for the classrooms
- Opportunity to reduce principal on existing debt

Included in the budget proposal is a projected deficit for the General Fund, with anticipated expenditures exceeding estimated revenue. A couple of factors contribute to the proposed deficit budget:

- A relatively flat change in overall revenue
- A continued conservative approach in the calculation of average daily attendance

- Continuous demand to meet increases for existing contract services, due to current market prices and inflation
- No additional funding for public schools as a result of the 88th Legislative regular session and subsequent special sessions

***Note that this budget proposal is based on current law at the time of presentation, as the details from proposed or pending legislation from the 89th Legislature are not officially approved nor currently available in full detail. Funding implications resulting from any legislative changes will be monitored and implemented through future amendments to this proposed budget in the coming fiscal year as needed.*

Please note that this budget proposal does not include annual compensation increases for any employee groups in the district, and further includes a reduction (through attrition) of over 60 additional non-campus staff positions for the coming school year. Denton ISD understands that it is especially important to continue to recognize the efforts put forth by our employees and to attempt to maintain salary competitiveness in the market. The District anticipates an opportunity to provide both mandatory and voluntary compensation increases for all staff in FY26, which will be accounted for in future budget amendments (as noted above) once legislative details are made available for calculation purposes.

While this again represents a significant deficit budget, we would highlight that the FY26 expenditure budget reflects less than a 1% increase over the FY25 budget. As before, the district will continue to monitor the budget throughout the year and make adjustments wherever needed to reduce deficits where possible. In addition to pending legislative funding relief, the current general fund balance will assist in bridging the gap of the proposed deficit for the 25-26 fiscal year. At present, it does not appear that the District will receive sufficient new discretionary funding from the State to fully alleviate our current deficit. As such, we anticipate additional work will be necessary to move back to a surplus budget in future fiscal years.

Once the 2025-26 budget is approved and in motion, we will promptly move forward into the financial planning process for the following school year with the intent of fully reducing the current budget deficit for 2026-27. As we have to this point, we will remain laser-focused on prioritizing expenditures to the greatest benefit for our students and teachers. Please do not hesitate to contact us if you have any additional questions.

Respectfully submitted,



Jeremy Thompson, Ed.D.
Deputy Superintendent



Jennifer Stewart, RTSBA
Executive Director of Budget

DENTON INDEPENDENT SCHOOL DISTRICT
2025-2026

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DENTON ISD
BUDGET PLANNING CALENDAR
FOR SCHOOL YEAR 2025-2026

November – June	Budget Committee meets to review budget requests and develop the proposed budget for the 2025-2026 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, attendance, legislation, and salary projections.
January 13	Budget department will distribute department budgets
January 14	Board meeting – budget workshop
January 16	Budget Deep Dive: Departments (includes department heads and administrative assistants)
February 7	First Friday Forum: Budget Edition
February 7	Department budget allocations due to Budget department
February 11	Board meeting – budget workshop
February 14	Divisional budget presentations – group #1
February 18	Budget department will distribute campus budgets
February 19	Budget Preparation module open for entry
February 20	Budget Deep Dive: Campuses (includes principals and secretaries/bookkeepers)
February 21	Divisional budget presentations – group #2
March 17	Zone staffing meetings
March 18	Zone staffing meetings
March 20	Zone staffing meetings
March 25	Board meeting – budget workshop
March 25	Budget department to provide budget work sessions/trainings for campuses and departments

March 26	Zone staffing meetings
March 27	Budget department to provide budget work sessions/trainings for campuses and departments
April 1 – May 23	Business office compiles budgetary data
April 1	All signed campus and departmental proposed budgets due to the Budget department by 5:00pm. The proposed budgets must be entered into the budget module.
April 8	Board meeting – budget workshop
April 22	Board meeting – budget workshop
April – May	Mailing of notices of appraised value by Chief Appraiser
April 30	The Chief Appraiser prepares and certifies 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 2	First Friday Forum – end of year information and reminders
May 19	72-hours notice for meeting
May 13	Board meeting – budget workshop; meeting of Board of Trustees to decide on public meeting date on budget and proposed tax rate
May 15	Deadline for submitting appraisal records to ARB
May 21	Budget office to send Notice of Public Hearing on Budget and Tax Rate to Denton Record Chronicle
May 23	Last day for campus/departments to submit budget amendment for current year
May 24	Notice of Public Hearing on Budget and Tax Rate to run in Denton Record Chronicle
May 24	Complete all required website postings
June 6	72-hours notice for public meeting
June 10	Board Meeting - Public Hearing on Budget and Tax Rate 6:00 pm – Stephens Administration Building

June 10	Board of Trustees to Adopt the Budget
June 10	Complete all required website postings
June 17	Board meeting – Board of Trustees to consider approval of final budget amendment for 2024-2025
June 30	Last day of 2024-2025 fiscal year
July 1	First day of 2025-2026 annual 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
July/August	District submits certified values to Texas Education Agency
August	Texas Education Agency assigns tax rate
August 1	Certification of anticipated collection rate by collector
August-September	Complete truth in taxation requirements
September 23	Board meeting – Board of Trustees to consider adoption of tax rate
September 29	Tax rate due to Denton County Tax Assessor Collector
October	Approve tax levy roll The Tax Assessor prepares and mails tax bills
November 11	Board meeting – Board of Trustees to consider certification of tax levy for tax year 2025

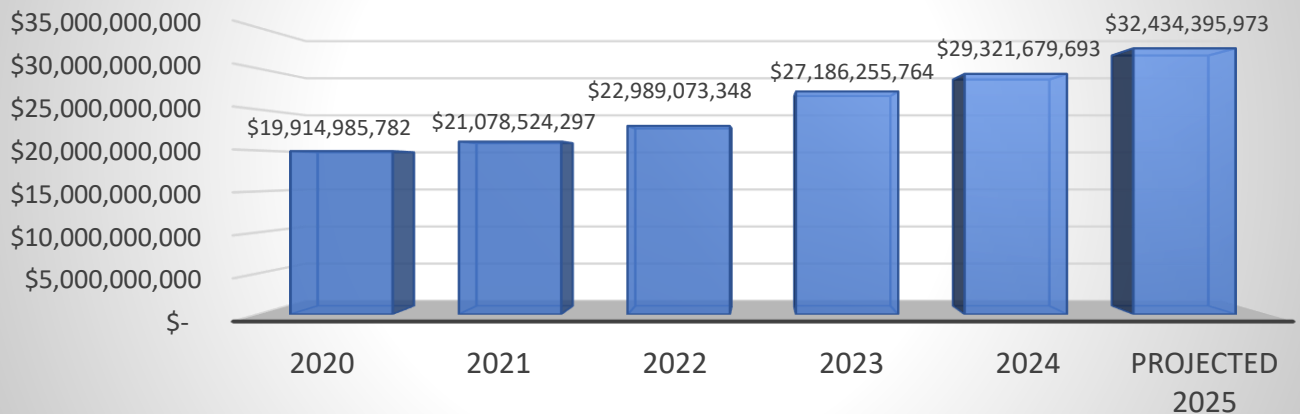
**Denton Independent School District
Executive Summary
for the 2025-26 Budget Year**

Appraised Value and Tax Rate

Denton ISD continues to see strong appraisal growth with more than \$32 billion in appraised value projected for the 2025 tax year. The \$2.9 billion estimated increase over prior year values consists of more than \$1.6 billion in new property added to the appraisal roll. Also, the Top Ten Taxpayers (see page ES-2) only account for 3.4% of our tax roll market value.

Page ES-2 contains a graph illustrating the tax rate set by the Board for the last seven years. For the seventh year in a row, the Board will reduce the tax rate – cumulatively, the Board is proposing to adopt a rate for 2025-26 which will be over 31 cents less (per \$100 of taxable value) than the rate adopted in the 2018-19 school year. While the Maximum Compressed Rate (MCR) has not been confirmed by TEA at this point, we currently expect to be compressed to the allowable floor again due to the rate of our property value growth. As such, the 2025-26 budget is based on current law at the lowest allowable maintenance and operation tax rate, which we preliminarily estimate to be set at \$0.6374 (per \$100 of value).

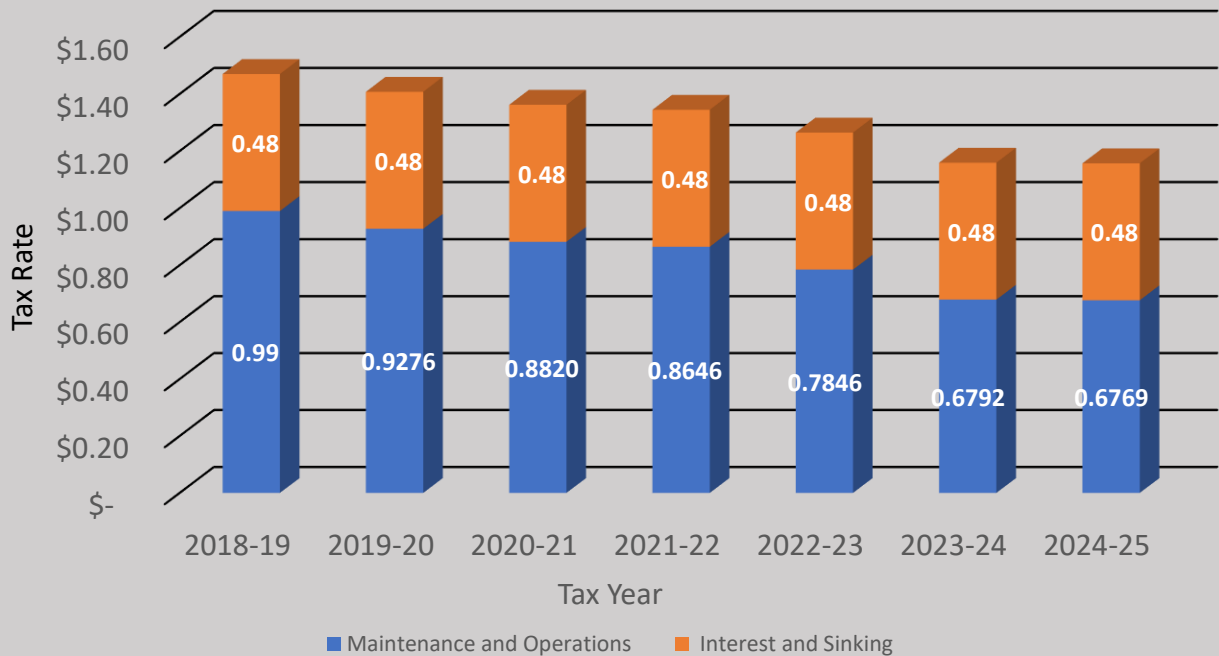
Denton ISD Historical Appraised Values



Denton Independent School District Top Ten Taxpayers ~ 2024 Tax Year

Taxpayer	<i>Taxable Assessed Value</i>	Rank	Percentage of Total Taxable Assessed Value
PACCAR INC	\$371,312,491	1	1.14%
ATMOS ENERGY/MID-TEX DISTRIBUTION	\$132,082,120	2	0.41%
DENTON HOUSTING AUTHORITY	\$258,796,861	3	0.80%
TARGET CORPORATION	\$123,664,038	4	0.38%
WINCO FOODS LLC	\$116,454,561	5	0.36%
BVF-V SOUVENIR 380 LLC	\$91,359,700	6	0.28%
800 OAK POINT INVESTMENTS	\$91,331,034	7	0.28%
EXETER DENTON LAND LP	\$85,324,312	8	0.26%
DENTON ICC 35 LLC	\$81,925,188	9	0.25%
TRDWIND TIMBERLINKS BORROWER LLC	\$73,750,000	10	0.23%
TOTAL	\$1,426,000,305		4.397%

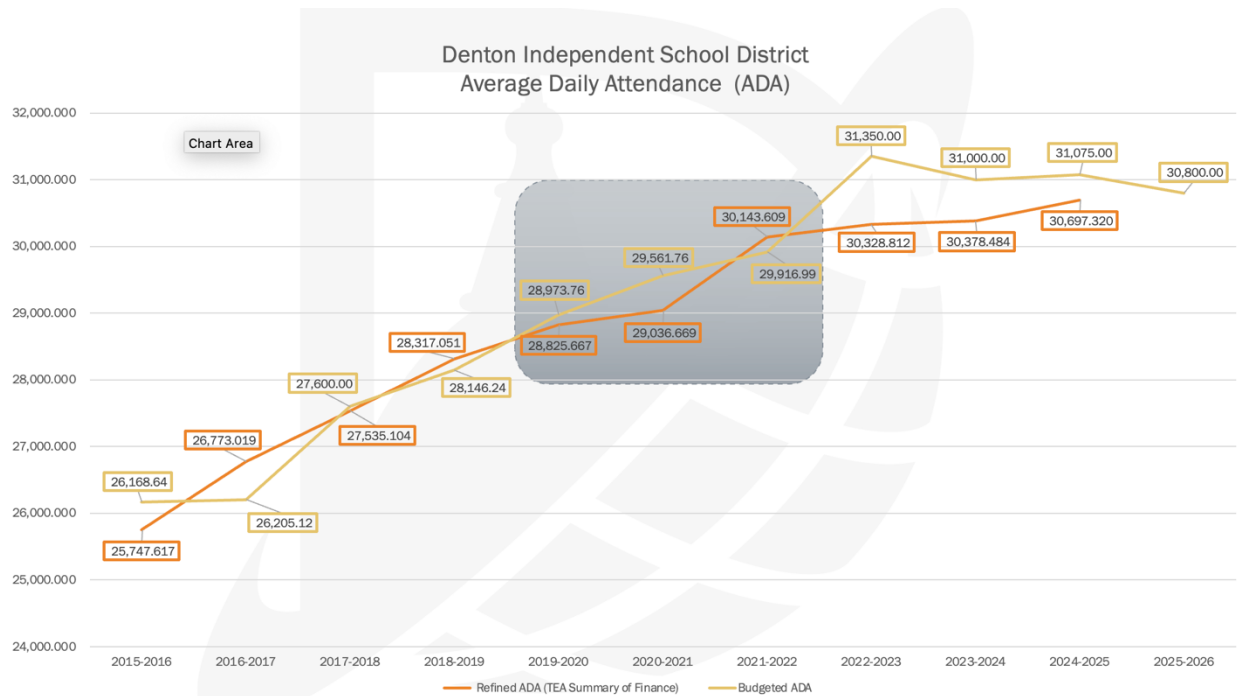
Denton ISD Historical Tax Rate Comparison



State Foundation Revenue and Impact of Legislation

With the passage of HB 3 in the 86th Legislative session (2019), the Legislature increased state funding in public education, improved equity, and lowered property tax rates. The new revenue formula approved in the 86th legislature continues to be based on student attendance in the regular classroom and in special settings. However, the formula restricts overall state foundation and local tax revenue growth unless you have additional student growth.

Additional student growth is driven by the basic allotment (BA), which is funded by the State. The BA has not been increased since 2019, during the 86th Legislative session. However, by most measures, inflation has increased well over 20% since 2019. In the subsequent 87th and 88th Legislative sessions (including multiple called special sessions following the 88th), no action was taken to increase the BA in order to provide additional foundational funding for Texas public schools. This has created an *appropriations deficit* that has contributed in large part to our current fiscal challenges. At the time of publication of this document, the 89th Session is nearing conclusion, and additional funding has been allocated for public schools; however, the details of this new funding – more than half of which will be non-discretionary at the local school district level due to Legislative mandates for its use – are yet to be fully outlined.

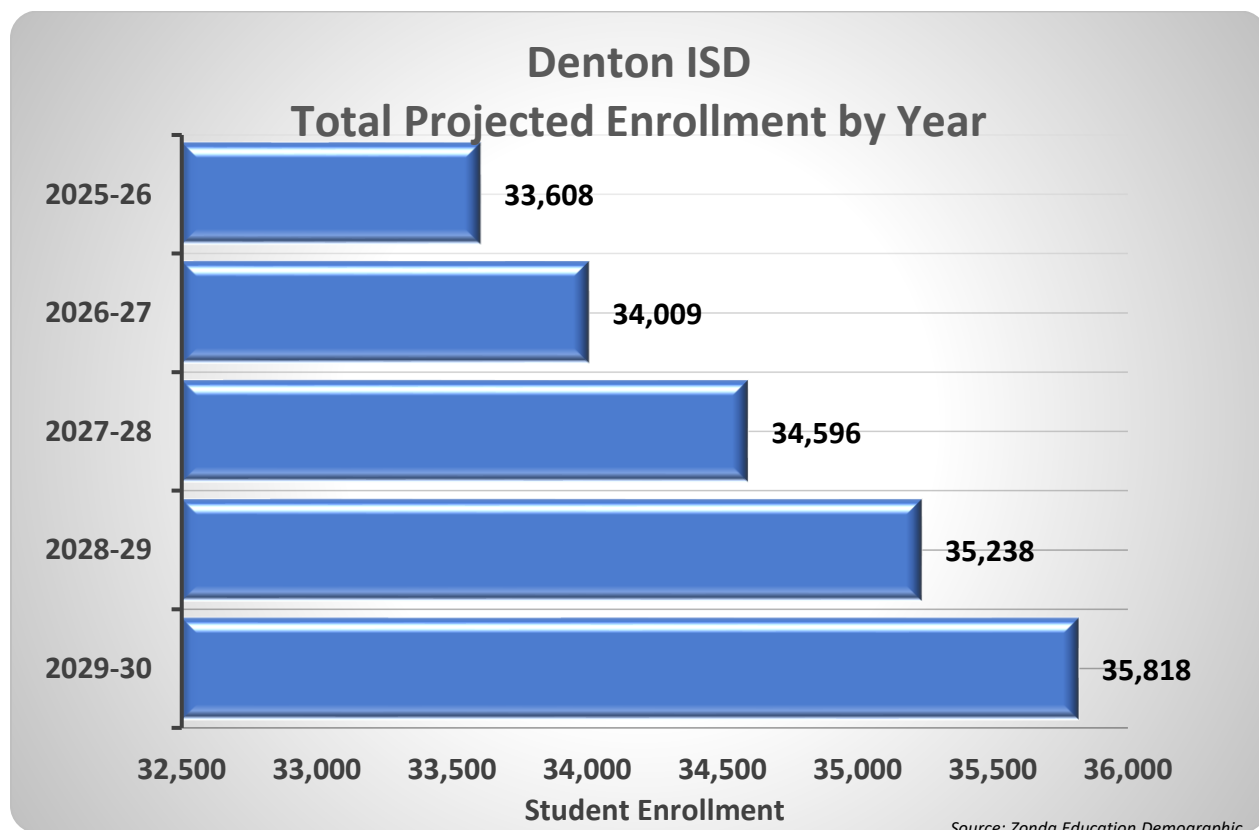


Although Denton ISD is a fast growth district and demographic modeling reflects continued student growth for the foreseeable future, due to declining attendance rates following the pandemic closures coupled with a high mobility rate in portions of our district, our Average Daily Attendance has not entirely kept pace with our enrollment growth. In projecting ADA for the 2025-26 school year, we have taken into account the level of enrollment and attendance

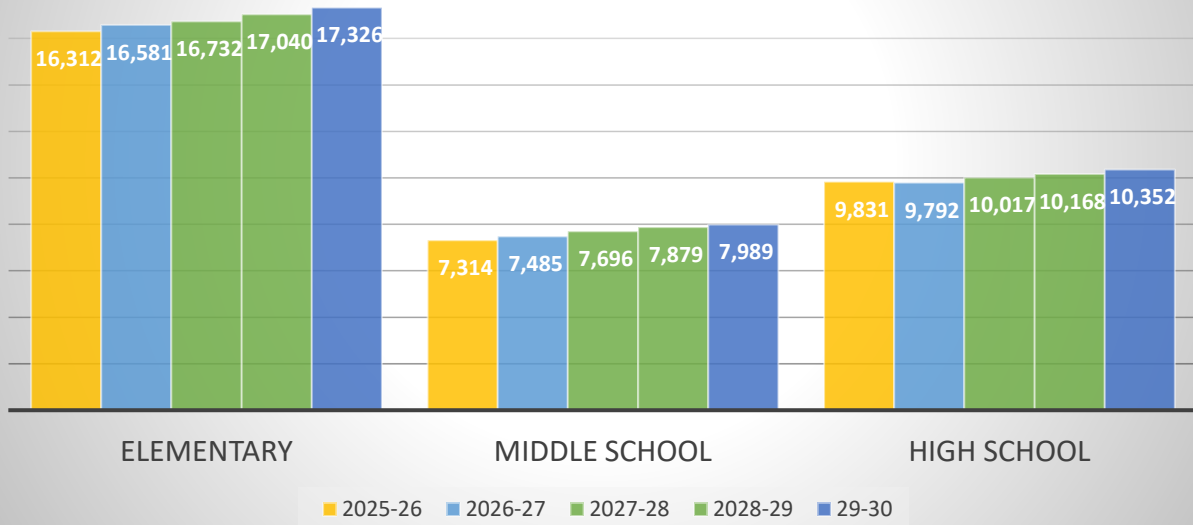
over the past 5 years (see graphic on page ES-4), and specifically the data as we ended 2024-25, closing this school year with approximately 33,274 active/enrolled students (including over 1500 Pre-K students who only receive half-day funding despite being required to attend full-day classes). With an estimated attendance rate of 94.5% for the year, this results in an estimated Average Daily Attendance (ADA) of approximately 30,715. The 24-25 budget was initially built on an estimated ADA of 31,075, which is ultimately an overestimation of our ending ADA by more than 350 students.

The ADA estimate used to calculate State revenues in the 2025-26 proposed budget reflects a continued conservative estimate of student enrollment growth going forward. While our demographic models project a continued moderate growth in total district enrollment for the coming school year (see graphics below on pages ES-4 and ES-5), we have opted to reduce the initial ADA estimate used to project State revenues for 25-26 from 31,075 to 30,800. Thus, if our demographer's estimates of enrollment growth hold true, we would expect our 25-26 revenues to ultimately exceed our proposed initial estimates, thus helping to mitigate the proposed budget deficit.

It is important to remember increases in appraised value do not increase the overall revenue in the general fund. 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.



Denton ISD Five-Year Demographic Projections



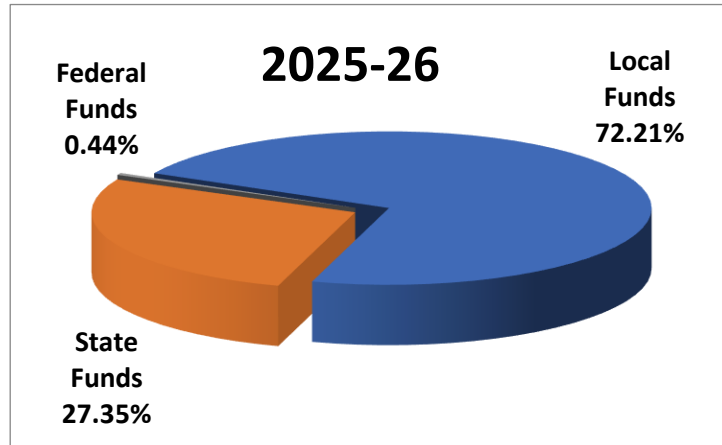
Source: Zonda Education Demographic

Revenue and Expenditure Comparisons

The District's overall revenue structure remains generally healthy and largely consistent at present. Local tax dollars continue to fund the significant percentage of our General Fund revenue picture (see graph below). Given the continued significant growth in local property values, *based on current law*, the local tax revenue as a percentage of total General Fund revenue will increase slightly in 2025-26 (up from 70.86% in FY25). Note that the district M&O tax rate has been consistently

compressed to the tax rate floor for Maintenance and Operations (which statute requires as a result of the rapid growth in our local property values as compared to the State). Additionally, while the graph to the right does not yet reflect it, it is important to note that the 89th Legislature has passed both SB4 which would further increase the Homestead Exemption from \$100K to \$140K for most taxpayers and SB23

which would increase the total exemption for Over-65 and Disabled Texans to a record \$200K. Also, HB9 was passed which raises the Business Personal Property tax exemption for small businesses in Texas from \$2500 to \$125,000. Note that all three of these bills will require formal voter approval of corresponding constitutional amendments in November, 2025. The expected passage of these three amendments will ultimately reduce the taxable value portion of our growing property values, and will change the ratio of local and State funding to some degree. This must occur due to the reciprocal relationship between state revenue and local tax revenue in the state foundation revenue formula. It is important to note here that the size of the district's M&O funding "bucket" is not affected at all by these changes in local property values; rather, such changes only determine who bears the greater burden (State or local taxpayers) for filling up our bucket.



We are anticipating additional reductions in federal dollars associated with the General fund. Note that federal funds currently account for less than 1% of total general fund revenues.

Relating to expenditures, there were three major areas of focus that defined our 2025-26 budget priorities throughout the budget development process.

1. Protect teaching and learning – guard the classrooms to the greatest extent possible;
2. Provide resources for the opening of both Reeves and Hill Elementary Schools;
3. Prioritize the allocation of existing resources to meet our areas of greatest need

In comparing our proposed expenditure budget for 2025-26, the first item to note is that the payroll portion of the budget currently reflects no compensation increases for any personnel in the district, and additionally includes the absorption of over 60 non-campus staffing positions,

all through attrition (all staff in good standing were able to keep a job with the district if they desired to do so).

This year, the District implemented a zero-based budgeting strategy for all district department budgets. The campuses also participated in a pilot of this zero-based budgeting process; however, campus budgets were not reduced from FY25 amounts (recall that for the past two fiscal years, all campus and most department budgets were reduced by 10%). This highly intentional work by department and campus leadership this Spring resulted in a net budget decrease of over \$1M in overall operating budgets as compared to the 24-25 adopted budget.

The total General Fund budget proposal reflects an increase of only 0.9% (\$3,080,728), as compared to last year's adopted budget. This was a result of a monumental effort on the part of all leadership and staff – to maintain an essentially flat budget from FY25 to FY26 in spite of continued increases in fixed costs (utilities, insurance, supplies, etc.) still plagued by higher-than-normal inflationary pressures.

We emphasize again the long-term concern for our revenue picture in spite of new revenues appropriated by the 89th Legislative session (which are not yet accounted for in this current budget proposal due to a lack of detailed information prior to the end of the Legislative session). More than half of the new funding provided by the Legislature comes with mandates for new spending requirements for teacher and other non-administrative salary increases (which we heartily applaud!). Additionally, many of the new dollars in State funding for public education will simply be allocated to offset the mandated property tax relief, which we also applaud. As noted previously, this funding dedicated specifically for property tax relief will not ultimately increase the size of our operational school funding bucket. We will continue to vigilantly monitor economic conditions and adjust our budget as possible based on the actual new discretionary funding we will receive as we operate during the 2025-26 school year and plan for the 2026-27 school year. While we are grateful for the funding relief which has been allocated by lawmakers in the current 89th Legislative session, we do not presently anticipate it will be sufficient to make us whole for the State appropriation deficits maintained from 2019 to 2025. We will begin to prepare for the FY27 as quickly as we begin the 25-26 school year with the mission to function efficiently and effectively for our students and staff, and to begin to rebuild our general fund balance.

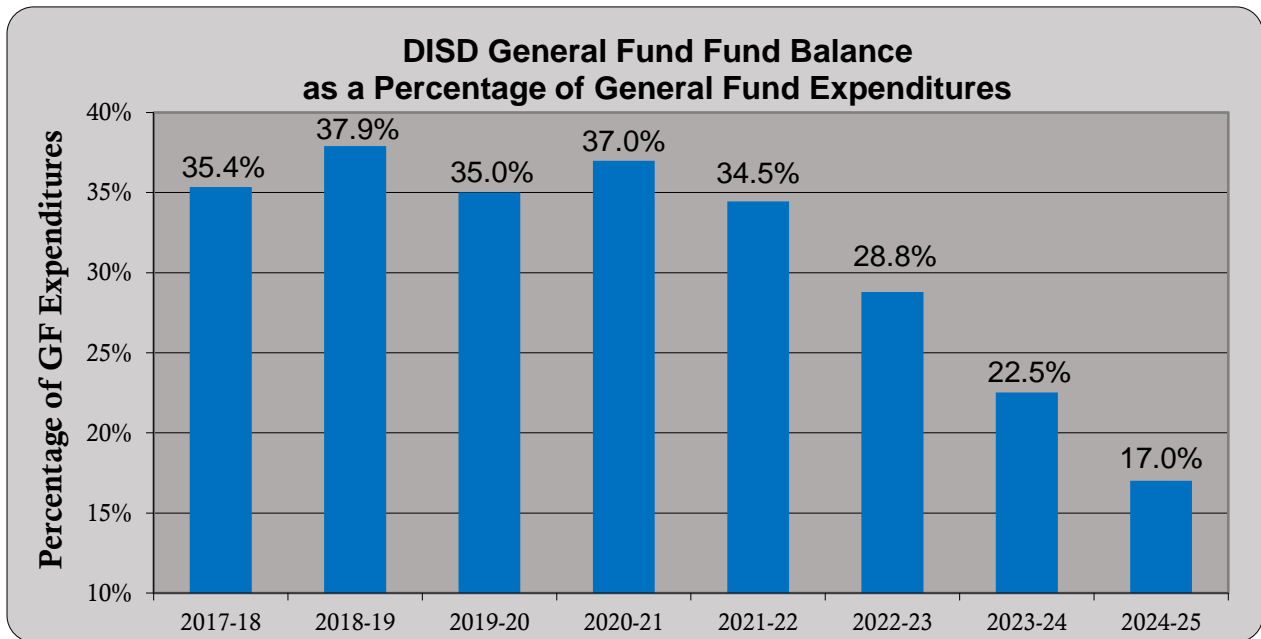
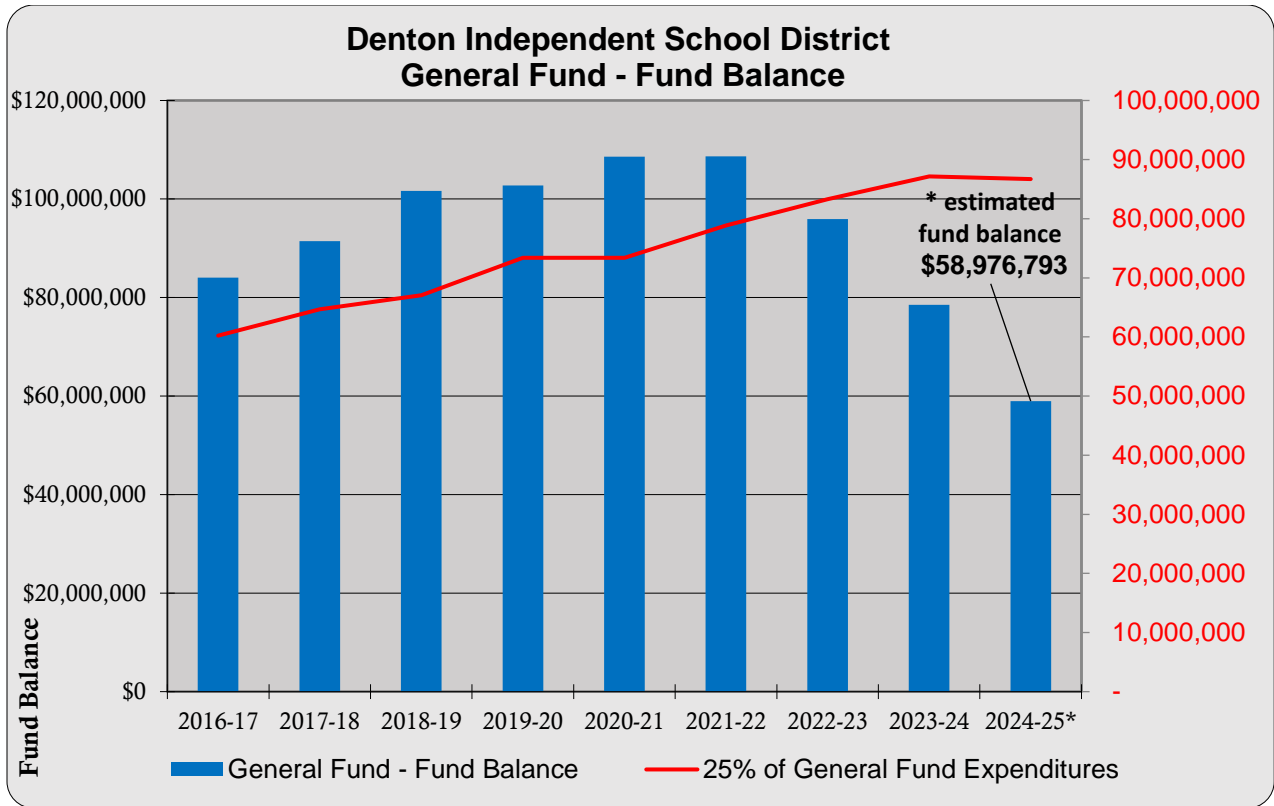
General Fund – Fund Balance

The General Fund fund balance has traditionally 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). Prior to FY23, the General Fund fund balance consistently reflected an amount over 25%. As depicted in the following graphs, the past years illustrate a very prudent and conservative system of financial management by the Board and leadership team. The information reflected in the graphs was extracted from the independently audited financial statements for the corresponding year.

Since the COVID-19 pandemic, revenue and expenditures have not followed historical trends and projections. The goal has always been to provide the necessary instruction to keep our students on track. Continuing with this primary goal has required the district to tap in to the General Fund fund balance in the previous three fiscal years to fill the gaps resulting from the State-level appropriations deficits in revenues needed to mitigate the impacts of significant inflation since 2019. The Elementary and Secondary School Emergency Relief (ESSER) funds were creatively utilized during the pandemic years for some allowable expenditures to help mitigate the need for pulling from our general fund reserves in spite of a lack of new funding from State levels. As such, the District was able to maintain a healthy fund balance through the end of the 2021-22 fiscal year. Ultimately, the federal grant assistance provided by ESSER was fully expended by June, 2024.

Thus, the static nature of the school funding formula in our State since 2019, coupled with significant cost increases for goods and services due to inflation as well as challenges related to enrollment and attendance rates have led to back-to-back years of deficits in the general fund budget. As such, the General Fund fund balance has decreased correspondingly over the past three fiscal years. This effect can be seen in the graph on page ES-8.

While the 2025-26 budget proposal does represent another deficit budget, the District has worked diligently to maximize all other revenue sources and reduce expenditures to the greatest extent possible in order to minimize the decrease to fund balances. The reality now exists that even more cost-cutting or additional revenue-generating measures will likely be necessary in the coming fiscal year to mitigate our current financial challenges, even with some level of new State revenues coming as a result of legislation in the 89th Legislative Session. The previous decisions made by the District which led to maintaining a healthy fund balance is not only evidence of prudent management, but has allowed the District to utilize a reasonable amount of fund balance to ensure teaching and learning has continued while providing certainty for staff members to this point.

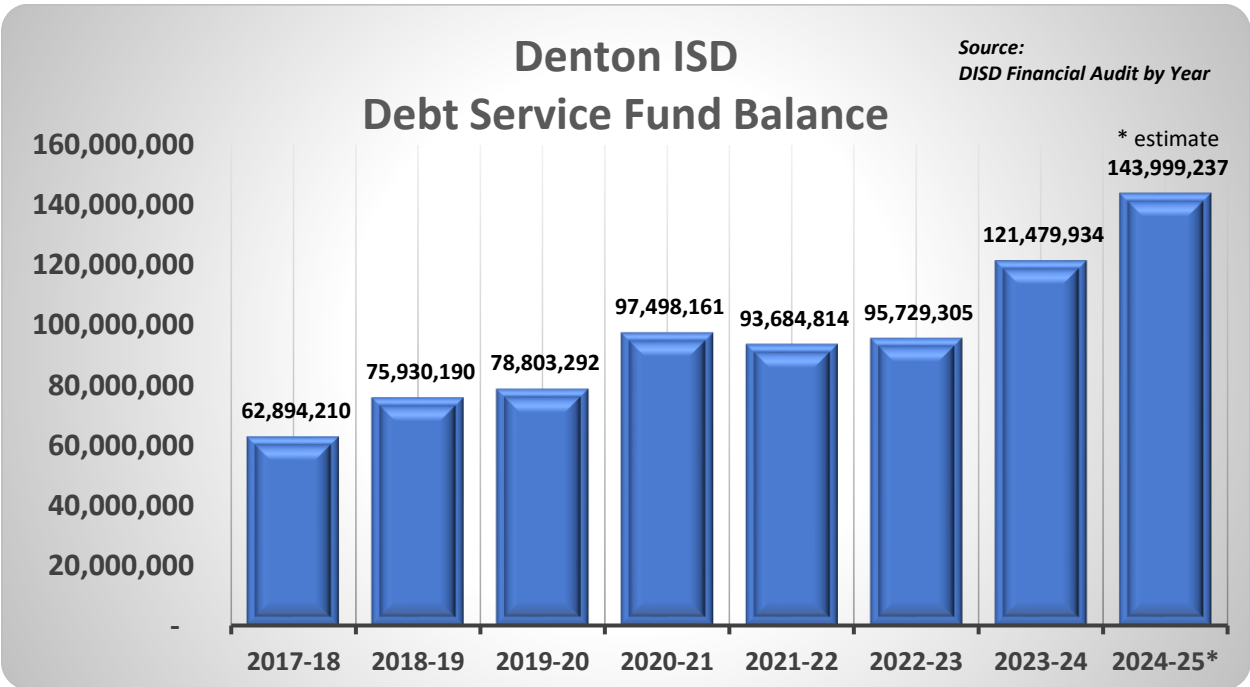


Debt Service

Denton Independent School District voters successfully passed a \$1.4B bond on May 6, 2023, with no increase in the tax rate. This bond package is currently funding capital expenditures to manage the growth of the District, long-term maintenance, and renovation needs of current District facilities. The first sale of these bonds occurred on July 11, 2023, and the initial issuance was funded in August, 2023. 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. The District is currently in the process of selling the remaining \$3.82M of approved bonds in the summer of 2025 to complete the projects agreed upon in the 2023 Bond Program. This sale is scheduled to include \$181,995,000 (Series 2025-A) as fixed-rate bonds, and \$200,000,000 (Series 2025-B) as variable-rate bonds (which will represent less than 10% of the District’s total outstanding bonded debt).

As reflected in the graph below, the District’s Debt Service fund balance is healthy and falls well within the guidelines and priorities established by the Board. Note that the 2024-25 fund balance amount is an estimate, and will be utilized to offset the scheduled bond payments due in August, 2025.

The debt service payment plan for 2025-26 is projected to generate \$170,125,739 in revenue at the current interest and sinking tax rate of \$0.48 (per \$100 in value). The \$170.1M in revenue will be supplemented with an estimated additional \$3.9M of delinquent taxes, penalties, interest, and *Hold Harmless for Homestead Exemption* funds. The total \$174,072,182 in I&S revenues will be used to pay the current outstanding debt payments of \$174,065,801.



PROPOSED BUDGET SUMMARY

DENTON INDEPENDENT SCHOOL DISTRICT

**2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Total General Operating Fund Revenues/Other Resources Budget	325,564,812.00	0.00	0.00	0.00
Total General Operating Fund Expenditures/Other Uses Budget	(345,129,269.00)	0.00	0.00	0.00
Budgeted Change in Fund Balance	<u>(19,564,457.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Debt Service Fund Revenue Budget	174,065,801.00	0.00	0.00	0.00
Total Debt Service Fund Expenditure Budget	(174,065,801.00)	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>
Total Child Nutrition Fund Revenue Budget	25,090,698.00	0.00	0.00	0.00
Total Child Nutrition Fund Expenditure Budget	(25,090,698.00)	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
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
LOCAL SOURCES				
Taxes				
Current Taxes	225,912,805.00			
Delinquent Taxes	(1,000,000.00)			
Penalty & Interest, Other	775,000.00			
Total Taxes	225,687,805.00			
Other Local Revenue				
Tuition/Transfers	4,792,000.00			
Athletic Activity	700,000.00			
Gifts and Bequests				
Interest Earnings	2,500,000.00			
Other Local Sources	315,100.00			
Total Other Local Revenue	8,307,100.00			
TOTAL LOCAL SOURCES	233,994,905.00			
STATE SOURCES				
State Funds	74,144,264.00			
TRS On-Behalf	9,500,000.00			
State Funds - Property Tax Audit Offset	5,000,000.00			
TOTAL STATE SOURCES	88,644,264.00			
FEDERAL SOURCES				
AFROTC	325,643.00			
SHARS				
Impact Aid				
Federal Revenue from State				
Federal Projects-Indirect Costs	1,600,000.00			
TOTAL FEDERAL SOURCES	1,925,643.00			
TOTAL REVENUE	324,564,812.00			
OTHER SOURCES				
Transfer from W/C	1,000,000.00			
TOTAL OTHER SOURCES	1,000,000.00			
TOTAL ALL SOURCES	325,564,812.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 11-Instruction				
6100 Payroll Costs	187,082,404.57			
6200 Professional and Contracted Services	9,589,737.00			
6214 Lobbying				
6300 Supplies and Materials	3,859,849.00			
6400 Other Operating Costs	473,810.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	45,000.00			
Total Function 11	201,050,800.57			
Function 12-Instruction Resources and Media Services				
6100 Payroll Costs	3,604,090.75			
6200 Professional and Contracted Services	76,640.00			
6214 Lobbying				
6300 Supplies and Materials	167,349.00			
6400 Other Operating Costs	8,506.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 12	3,856,585.75			
Function 13-Curriculum Development and Instructional Staff Development				
6100 Payroll Costs	4,251,373.66			
6200 Professional and Contracted Services	324,399.00			
6214 Lobbying				
6300 Supplies and Materials	127,978.00			
6400 Other Operating Costs	245,590.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 13	4,949,340.66			
Function 21-Instructional Leadership				
6100 Payroll Costs	3,793,081.74			
6200 Professional and Contracted Services	295,133.00			
6214 Lobbying				
6300 Supplies and Materials	46,965.00			
6400 Other Operating Costs	38,224.00			
6491 Statutorily Required Public Notices	150.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 21	4,173,553.74			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 23-School Leadership				
6100 Payroll Costs	18,639,295.98			
6200 Professional and Contracted Services	338,716.00			
6214 Lobbying				
6300 Supplies and Materials	165,384.00			
6400 Other Operating Costs	70,700.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 23	19,214,095.98			
Function 31-Guidance				
6100 Payroll Costs	11,239,276.79			
6200 Professional and Contracted Services	380,778.00			
6214 Lobbying				
6300 Supplies and Materials	208,975.00			
6400 Other Operating Costs	45,109.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 31	11,874,138.79			
Function 32-Social Work Services				
6100 Payroll Costs	825,749.61			
6200 Professional and Contracted Services	14,214.00			
6214 Lobbying				
6300 Supplies and Materials	70,347.00			
6400 Other Operating Costs	400.25			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 32	910,710.86			
Function 33-Health Services				
6100 Payroll Costs	3,344,598.52			
6200 Professional and Contracted Services	41,104.00			
6214 Lobbying				
6300 Supplies and Materials	53,444.00			
6400 Other Operating Costs	8,300.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 33	3,447,446.52			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 34-Student Transportation				
6100 Payroll Costs	6,929,395.40			
6200 Professional and Contracted Services	531,200.00			
6214 Lobbying				
6300 Supplies and Materials	1,557,204.00			
6400 Other Operating Costs	521,456.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 34	9,539,255.40			
Function 35-Child Nutrition				
6100 Payroll Costs	237,963.00			
6200 Professional and Contracted Services				
6214 Lobbying				
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	237,963.00			
Function 36-Cocurricular/Extracurricular Activities				
6100 Payroll Costs	5,899,343.06			
6200 Professional and Contracted Services	586,940.00			
6214 Lobbying				
6300 Supplies and Materials	877,217.00			
6400 Other Operating Costs	2,314,372.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	223,042.00			
Total Function 36	9,900,914.06			
Function 41-General Administration				
6100 Payroll Costs	7,946,142.03			
6200 Professional and Contracted Services	764,943.00			
6214 Lobbying	601.00			
6300 Supplies and Materials	390,676.00			
6400 Other Operating Costs	1,091,007.00			
6491 Statutorily Required Public Notices	2,583.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	15,000.00			
Total Function 41	10,210,952.03			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 51-Plant Maintenance and Operations				
6100 Payroll Costs	6,520,802.14			
6200 Professional and Contracted Services	31,549,408.00			
6214 Lobbying				
6300 Supplies and Materials	1,609,366.75			
6400 Other Operating Costs	7,170,688.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 51	46,850,264.89			
Function 52-Security and Monitoring Services				
6100 Payroll Costs	2,171,216.91			
6200 Professional and Contracted Services	2,763,033.00			
6214 Lobbying				
6300 Supplies and Materials	53,450.00			
6400 Other Operating Costs	3,000.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 52	4,990,699.91			
Function 53-Data Processing Services				
6100 Payroll Costs	5,084,243.58			
6200 Professional and Contracted Services	353,274.00			
6214 Lobbying				
6300 Supplies and Materials	228,864.00			
6400 Other Operating Costs	67,085.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 53	5,733,466.58			
Function 61-Community Services				
6100 Payroll Costs	3,643,037.26			
6200 Professional and Contracted Services	877,973.00			
6214 Lobbying				
6300 Supplies and Materials	118,103.50			
6400 Other Operating Costs	48,736.50			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 61	4,687,850.26			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 71-Debt Service				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6214 Lobbying				
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	52,243.00			
6200 Professional and Contracted Services				
6214 Lobbying				
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	52,243.00			
Function 93-Payments to/from Fiscal Agent				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6214 Lobbying				
6300 Supplies and Materials				
6400 Other Operating Costs	713,000.00			
6491 Statutorily Required Public Notices				
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment				
Total Function 93	713,000.00			
Function 95-Payments to Juvenile Justice AEP				
6100 Payroll Costs				
6200 Professional and Contracted Services	4,000.00			
6214 Lobbying				
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	4,000.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUNDS
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 99-Other Intergovernmental				
6100 Payroll Costs				
6200 Professional and Contracted Services	2,731,987.00			
6214 Lobbying				
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	<u>2,731,987.00</u>			
Other Expenses				
8911 Operating Transfer Out				
8913 Extraordinary Items				
8949 Other Uses				
8989 Non Operating Expenses				
Total Other Expenses				
TOTAL ALL FUNCTIONS & OTHER USES	<u>345,129,269.00</u>			
ALL FUNCTIONS				
6100 Payroll Costs	271,264,258.00			
6200 Professional and Contracted Services	51,223,479.00			
6214 Lobbying	601.00			
6300 Supplies and Materials	9,535,172.25			
6400 Other Operating Costs	12,819,983.75			
6491 Statutorily Required Public Notices	2,733.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	283,042.00			
8900 Other Uses				
Total	<u>345,129,269.00</u>			

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
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LOCAL SOURCES				
Taxes				
Current Taxes	170,125,739.00			
Delinquent Taxes	(1,000,000.00)			
Penalty & Interest, Other	325,000.00			
Total Taxes	169,450,739.00			
Other Local Revenue				
Interest Earnings	2,000,000.00			
TOTAL LOCAL SOURCES	171,450,739.00			
STATE SOURCES				
OTHER SOURCES				
Other Sources	(6,381.00)			
Hold Harmless - Homestead Exemption	2,621,443.00			
	2,615,062.00			
TOTAL ALL SOURCES	174,065,801.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
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Function 71-Debt Service				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Service	174,065,801.00			
6600 Capital Outlay-Land, Building & Equipment				
Total Function 71	174,065,801.00			
Other Uses				
TOTAL ALL FUNCTIONS & OTHER USES	174,065,801.00			

**DENTON INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
2025-2026 PROPOSED BUDGET
AMENDMENT #1**

DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
<hr/>				
LOCAL SOURCES				
Food Service Activity	7,980,500.00			
Other Local Sources				
Results from Enterprising Services				
Total Local Sources	7,980,500.00			
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STATE SOURCES				
State Program Revenues	575,000.00			
Total State Sources	575,000.00			
<hr/>				
OTHER RESOURCES				
National School Breakfast Program	3,750,000.00			
National School Lunch Program	12,500,000.00			
USDA Donated Commodities	1,597,698.00			
Interest Earnings	187,500.00			
Indirect Cost paid to General Fund	(1,500,000.00)			
Total Other Resources	16,535,198.00			
<hr/>				
TOTAL ALL FUNCTIONS & OTHER USES	25,090,698.00			
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DISD Board Meeting Date: 06/10/2025

	06/10/25 PROPOSED BUDGET	AMENDED BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
Function 35 - Food Services				
6100 Payroll Costs	11,891,000.00			
6200 Professional and Contracted Services	181,000.00			
6300 Supplies and Materials	12,642,698.00			
6400 Other Operating Costs	158,000.00			
6500 Debt Service				
6600 Capital Outlay-Land, Building & Equipment	218,000.00			
Total Function 35	<u>25,090,698.00</u>			
TOTAL ALL FUNCTIONS & OTHER USES	<u>25,090,698.00</u>			

GENERAL FUND

SUMMARY OF PROPOSED REVENUE AND EXPENDITURES

DESCRIPTION	2024-2025	2025-2026	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Fund Revenue	\$322,131,145	\$325,564,812	\$3,433,667	1.07%
General Fund Expenditures	(\$342,048,541)	(\$345,129,269)	(\$3,080,728)	0.90%
Net General Fund	(\$19,917,396)	(\$19,564,457)	\$352,939	-1.77%
Debt Service Fund Revenue	\$159,841,328	\$174,065,801	\$14,224,473	8.89%
Debt Service Fund Expenditures	(\$159,836,451)	(\$174,065,801)	(\$14,229,350)	8.90%
Net Debt Service	\$4,877	\$0	(\$4,877)	
Child Nutrition Revenue	\$20,537,972	\$25,090,698	\$4,552,726	22.17%
Child Nutrition Expenditures	(\$20,537,972)	(\$25,090,698)	(\$4,552,726)	22.17%
Net Child Nutrition	\$0	\$0	\$0	

**COMPARISON OF 2025-2026 PROPOSED REVENUE BUDGET
TO
2024-2025 ADOPTED REVENUE BUDGET
GENERAL FUND**

DESCRIPTION	2024-2025 PROPOSED BUDGET	2025-2026 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes Tax Rate	215,925,923 0.6769	225,912,805 0.6374	69.39%	9,986,882	4.63%
Delinquent Taxes, Penalty & Interest	1,975,000	(225,000)	-0.07%	(2,200,000)	-111.39%
Other Local Revenue	9,652,100	8,307,100	2.55%	(1,345,000)	-13.93%
State Funds	78,728,122	74,144,264	22.77%	(4,583,858)	-5.82%
State Funds (As a result of Property Tax Audit)		5,000,000	1.54%	5,000,000	100.00%
State Funds - TRS On-Behalf	9,500,000	9,500,000	2.92%		
Federal Funds	5,350,000	1,925,643	0.59%	(3,424,357)	-64.01%
Transfer from Workers Comp	1,000,000	1,000,000	0.31%		
Total General Fund Revenue	322,131,145	325,564,812	100.00%	3,433,667	1.07%

**COMPARISON OF 2025-2026 PROPOSED EXPENDITURE BUDGET
TO
2024-2025 ADOPTED EXPENDITURE BUDGET
GENERAL FUND**

DESCRIPTION	2024-2025 PROPOSED BUDGET	2025-2026 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Payroll Costs	276,239,492	271,264,258	78.60%	(4,975,234)	-1.80%
Contracted Services	46,681,922	51,224,080	14.84%	4,542,158	9.73%
Supplies and Materials	8,502,220	9,535,172	2.76%	1,032,952	12.15%
Other Operating Costs	10,335,007	12,822,717	3.72%	2,487,710	24.07%
Capital Outlay	289,900	283,042	0.08%	(6,858)	-2.37%
Total General Fund Budget	\$342,048,541	\$345,129,269	100.00%	\$3,080,728	0.90%

DEBT SERVICE FUND

**COMPARISON OF 2025-2026 PROPOSED REVENUE BUDGET
TO
2024-2025 ADOPTED REVENUE BUDGET
DEBT SERVICE FUND**

DESCRIPTION	2024-2025 PROPOSED BUDGET	2025-2026 PROPOSED BUDGET	PERCENT OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Current Taxes Tax Rate per \$100	153,116,328 0.4800	170,125,739 0.480	97.74%	17,009,411	11.11%
Delinquent Taxes	400,000	(1,000,000)	-0.57%	(1,400,000)	-350.00%
Penalty & Interest	325,000	325,000	0.19%		
Interest Earnings	2,000,000	2,000,000	1.15%		
Hold Harmless for Homestead Exemption	4,000,000	2,621,443	1.51%	(1,378,557)	-34.46%
Total Debt Service Revenue	159,841,328	174,072,182	100.02%	14,230,854	8.90%
Fund Balance		(6,381)	-0.02%	(6,381)	
Total Debt Service Resources	\$159,841,328	\$174,065,801	100.00%	\$14,224,473	8.90%

**COMPARISON OF 2025-2026 PROPOSED EXPENDITURE BUDGET
TO
2024-2025 ADOPTED EXPENDITURE BUDGET
DEBT SERVICE FUND**

DESCRIPTION	2024-2025 PROPOSED BUDGET	2025-2026 PROPOSED BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Payroll Costs				
Contracted Services				
Supplies and Materials				
Other Operating Costs				
Debt Service	159,836,451	174,065,801	14,229,350	8.90%
Capital Outlay				
Fund Balance				
Total Debt Service Fund	\$159,836,451	\$174,065,801	\$14,229,350	8.90%

DENTON ISD
SCHEDULE OF DEBT SERVICE REQUIREMENTS
2025-2026

					Property Values - Budget Estimate - 9.5% Growth of Certified Values - TY2024 - 99% Collection TOTAL
DEBT SERVICE	(Feb 26 & Aug 26) PRINCIPAL	(Feb 26 & Aug 26) INTEREST	Sub-Total	FEES	
U/L Tax School Building Bonds, Series 2015-A	2,105,000.00	105,250.00	2,210,250.00	2,500.00	2,212,750.00
U/L Tax Refunding Bonds, Series 2016	12,255,000.00	4,989,000.00	17,244,000.00	2,500.00	17,246,500.00
U/L Tax School Building Bonds, Series 2018	6,790,000.00	17,196,350.00	23,986,350.00	2,500.00	23,988,850.00
U/L Tax School Building Bonds, Series 2020	8,815,000.00	6,475,862.50	15,290,862.50	2,500.00	15,293,362.50
U/L Tax Refunding Bonds, Taxable Series 2020-A	5,000.00	13,460,172.56	13,465,172.56	2,500.00	13,467,672.56
U/L Tax Refunding Bonds, Taxable Series 2021	9,770,000.00	3,681,065.76	13,451,065.76	2,500.00	13,453,565.76
U/L Tax Refunding Bonds, Taxable Series 2022-A	2,220,000.00	1,244,100.00	3,464,100.00	2,500.00	3,466,600.00
U/L Tax Refunding Bonds, Taxable Series 2022-B	795,000.00	938,450.00	1,733,450.00	2,500.00	1,735,950.00
U/L Tax Refunding Bonds, Taxable Series 2023	14,505,000.00	46,524,000.00	61,029,000.00	2,500.00	61,031,500.00
U/L Tax Refunding Bonds, Taxable Series 2024	2,055,000.00	1,133,500.00	3,188,500.00	2,500.00	3,191,000.00
Unlimited Tax School Building Bonds, Series 2025-A	-	10,002,300.00	10,002,300.00	2,500.00	10,004,800.00
Variable Rate Unlimited Tax School Building Bonds, Series 2025-B	-	8,970,750.00	8,970,750.00	2,500.00	8,973,250.00
	<u>59,315,000.00</u>	<u>114,720,800.82</u>	<u>174,035,800.82</u>	<u>30,000.00</u>	<u>174,065,800.82</u>
Additional Principal / Interest Payment	-	-	-		
Total Revenue Required for Debt Service Payments					<u><u>174,065,800.82</u></u>
<u>Summary of Projected Revenue</u>					
Estimated Tax Collections					170,125,738.94
Other Revenue:					
Hold Harmless for Homestead Exemption					2,621,443.00
Other Revenue - Delinquent Taxes					(1,000,000.00)
Other Revenue - Penalty & Interest					325,000.00
Interest Income					2,000,000.00
Total Other Revenue					<u>3,946,443.00</u>
Total Estimated Tax Collections					<u><u>174,072,181.94</u></u>
Increase (Decrease) in Fund Balance					- 6,381.12

CHILD NUTRITION FUND

**COMPARISON OF 2025-2026 PROPOSED REVENUE BUDGET
TO
2024-2025 ADOPTED REVENUE BUDGET
CHILD NUTRITION**

DESCRIPTION	2024-2025 PROPOSED BUDGET	2025-2026 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Local Revenue	6,439,770	7,980,500	31.81%	1,540,730	23.93%
State Funds	89,800	575,000	2.29%	485,200	540.31%
National Breakfast Program	3,190,424	3,750,000	14.95%	559,576	17.54%
National Lunch Program	10,187,984	12,500,000	49.82%	2,312,016	22.69%
USDA Commodities	1,437,972	1,597,698	6.37%	159,726	11.11%
Other Resources - Indirect Cost paid to General Fund	(1,000,000)	(1,500,000)	-5.97%	(500,000)	50.00%
Interest Earnings	192,022	187,500	0.75%	(4,522)	-2.35%
Total Child Nutrition	\$20,537,972	\$25,090,698	100.00%	\$4,552,726	22.17%

**COMPARISON OF 2025-2026 PROPOSED EXPENDITURE BUDGET
TO
2024-2025 ADOPTED EXPENDITURE BUDGET
CHILD NUTRITION**

DESCRIPTION	2024-2025 PROPOSED BUDGET	2025-2026 PROPOSED BUDGET	PERCENTAGE OF BUDGET	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Payroll Costs	9,718,940	11,891,000	47.39%	2,172,060	22.35%
Contracted Services	151,920	181,000	0.72%	29,080	19.14%
Supplies and Materials	8,977,220	11,045,000	44.02%	2,067,780	23.03%
Supplies - USDA Commodities	1,437,972	1,597,698	6.37%	159,726	11.11%
Other Operating Costs	100,000	158,000	0.63%	58,000	58.00%
Capital Outlay	151,920	218,000	0.87%	66,080	43.50%
Total Budget	\$20,537,972	\$25,090,698	100.00%	\$4,552,726	22.17%

PROPERTY VALUES

CALCULATION OF PROPERTY TAX REVENUE

	GENERAL	DEBT SERVICE	TOTAL
Estimated Net Roll	33,652,549,170	33,652,549,170	
Net Roll at Collection Rate - 99.00%	33,316,023,678	33,316,023,678	
Tax Rate per \$100 Valuation	0.6374	0.4800	1.1174
Tax Rate for Freeze Allocation	0.6374	0.4800	1.1174
Tax Revenue before Freeze		159,916,914	159,916,914
Tax Revenue before Freeze - Compressed Rate of \$0.5774	192,366,721		192,366,721
Tax Revenue before Freeze - Above Compressed Rate of \$0.5774	19,989,615		19,989,615
Freeze Values		10,208,825	10,208,825
Freeze Values - Compressed Rate of \$0.5774	12,280,366		12,280,366
Freeze Values - Above Compressed Rate of \$0.5774	1,276,103		1,276,103
Total Property Tax Revenue	\$225,912,805	\$170,125,739	\$396,038,544

	Gross	Collection Rate	Net
Estimated Frozen Tax Levy	24,005,348.00	99.00%	23,765,294.52

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

APPRAISAL TOTALS

5-27-2025

Run ID: 824

Type: Nightly Totals

Year: 2025

As of Roll Correction: 0

Property Type List: All

Taxing Unit List: All

Taxing Unit Selection Type: All

Mineral Company:

Tag List:

Property List:

Custom Query:

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (61,832)	(Count) (29,942)	(Count) (91,774)
Land HS Value	5,045,993,423	2,402,979,067	7,448,972,490
Land NHS Value	2,619,994,077	2,865,640,909	5,485,634,986
Land Ag Market Value	972,084,327	408,820,887	1,380,905,214
Land Timber Market Value	0	0	0
Total Land Value	8,638,071,827	5,677,440,863	14,315,512,690
Improvement HS Value	15,825,868,858	7,630,822,593	23,456,691,451
Improvement NHS Value	3,899,029,886	8,833,624,224	12,732,654,110
Total Improvement	19,724,898,744	16,464,446,817	36,189,345,561
Market Value	28,362,970,571	22,141,887,680	50,504,858,251
BUSINESS PERSONAL PROPERTY	(5,388)	(158)	(5,546)
Market Value	2,774,658,036	144,938,965	2,919,597,001
OIL & GAS / MINERALS	(3,352)	(79)	(3,431)
Market Value	67,798,898	10,104,626	77,903,524
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (70,572)	(Total Count) (30,179)	(Total Count) (100,751)
TOTAL MARKET	31,205,427,505	22,296,931,271	53,502,358,776
Ag Productivity	895,175	307,063	1,202,238
Ag Loss (-)	971,189,152	408,513,824	1,379,702,976
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	30,234,238,353	21,888,417,447	52,122,655,800
	58.0%	72.4%	100.0%
HS CAP Limitation Value (-)	511,442,536	276,237,314	787,679,850
CB CAP Limitation Value (-)	245,809,368	345,400,207	591,209,575
NET APPRAISED VALUE	29,476,986,449	21,266,779,926	50,743,766,375
Total Exemption Amount	8,773,360,142	1,694,872,558	10,468,232,700
NET TAXABLE	20,703,626,307	19,571,907,368	40,275,533,675
TAX LIMIT/FREEZE ADJUSTMENT	3,873,827,476	1,134,326,727	5,008,154,203
LIMIT ADJ TAXABLE (I&S)	16,829,798,831	18,437,580,641	35,267,379,472
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	16,829,798,831	18,437,580,641	35,267,379,472

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$436,177,773.42 = 35,267,379,472 * (1.156900 / 100) + \$28,169,460.31

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	122,943,205	81,994,863	497,017.54	489,733.69	518,668.5	504,697.56	351
DPS	3,534,443	2,634,443	13,588.08	13,588.08	13,588.08	13,588.08	9
OV65	5,081,436,521	3,662,461,446	19,755,648.47	19,720,352.42	20,151,074.44	20,086,787.32	12,133
OV65S	197,497,227	126,047,179	190,472.84	190,472.84	192,819.48	192,819.48	564
Total	5,405,411,396	3,873,137,931	20,456,726.93	20,414,147.03	20,876,150.5	20,797,892.44	13,057
Tax Rate: 1.156900							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	2,360,880	2,030,880	1,341,335	689,545	3
Total	2,360,880	2,030,880	1,341,335	689,545	3

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	33,791,787	25,744,235	196,200.24	190,860.9	199,669.08	193,452.7	69
DPS	919,863	719,863	6,458.56	6,458.56	6,595.82	6,595.82	2
OV65	1,384,192,383	1,088,844,296	7,523,380.34	7,504,554.74	7,622,582.58	7,596,126.53	2,670
OV65S	24,228,217	18,158,717	53,439.08	53,439.08	53,439.08	53,439.08	55
Total	1,443,132,250	1,133,467,111	7,779,478.22	7,755,313.28	7,882,286.56	7,849,614.13	2,796
Tax Rate: 1.156900							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	2,734,382	2,294,382	1,434,766	859,616	4
Total	2,734,382	2,294,382	1,434,766	859,616	4

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	156,734,992	107,739,098	693,217.78	680,594.59	718,337.58	698,150.26	420
DPS	4,454,306	3,354,306	20,046.64	20,046.64	20,183.9	20,183.9	11
OV65	6,465,628,904	4,751,305,742	27,279,028.81	27,224,907.16	27,773,657.02	27,682,913.85	14,803
OV65S	221,725,444	144,205,896	243,911.92	243,911.92	246,258.56	246,258.56	619
Total	6,848,543,646	5,006,605,042	28,236,205.15	28,169,460.31	28,758,437.06	28,647,506.57	15,853
Tax Rate: 1.156900							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	5,095,262	4,325,262	2,776,101	1,549,161	7
Total	5,095,262	4,325,262	2,776,101	1,549,161	7

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	3,452,310,983	35,206	1,172,922,897	11,778	4,625,233,880	46,984
HS-Prorated	1,744,108	20	627,671	8	2,371,779	28
OV65-Local	0	0	0	0	0	0
OV65-State	120,470,811	12,634	28,874,210	2,924	149,345,021	15,558
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	5,376,037	564	550,000	55	5,926,037	619
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	3,203,352	356	690,000	70	3,893,352	426
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	10,000	1	0	0	10,000	1
DPS-Prorated	0	0	0	0	0	0
DVHS	467,382,243	1,184	12,953,572	35	480,335,815	1,219
DVHS-Prorated	4,183,625	15	157,724	1	4,341,349	16
DVHSS	20,200,179	76	0	0	20,200,179	76
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	540,885	2	0	0	540,885	2
FRSS	852,792	3	0	0	852,792	3
Subtotal for Homestead Exemptions	4,076,275,015	50,061	1,216,776,074	14,871	5,293,051,089	64,932
Disabled Veterans Exemptions						
DV1	2,267,000	254	616,000	79	2,883,000	333
DV1S	65,000	18	25,000	5	90,000	23
DV2	1,534,407	166	409,500	51	1,943,907	217
DV2S	67,500	9	22,500	3	90,000	12
DV3	2,676,000	265	700,000	68	3,376,000	333
DV3S	20,000	3	10,000	1	30,000	4
DV4	5,534,698	1,292	1,728,000	163	7,262,698	1,455
DV4S	573,947	104	108,000	10	681,947	114
Subtotal for Disabled Veterans Exemptions	12,738,552	2,111	3,619,000	380	16,357,552	2,491
Special Exemptions						
Charitable Org	34,408,194	3	6,260,470	1	40,668,664	4
AB	0	0	0	1	0	1
FR	404,886,934	42	8,206,102	4	413,093,036	46
LIH	0	0	56,396,689	9	56,396,689	9
MASSS	1,733,679	5	285,261	1	2,018,940	6
PC	31,344,668	31	1,479,769	3	32,824,437	34
PPV	263,020	18	0	0	263,020	18
Subtotal for Special Exemptions	472,636,495	99	72,628,291	19	545,264,786	118

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	20,766,008	19	0	0	20,766,008	19
EX-Prorated	0	0	0	0	0	0
Exempt UD	12,185,095	75	0	0	12,185,095	75
EX-XG	3,786,380	12	0	0	3,786,380	12
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	2,187,968	7	0	0	2,187,968	7
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	29,241,613	17	0	0	29,241,613	17
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XL	1,352,218	5	0	0	1,352,218	5
EX-XL-PRORATED	0	0	0	0	0	0
EX-XR	71,393,133	35	0	0	71,393,133	35
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	53,228,579	37	0	0	53,228,579	37
EX-XU-PRORATED	39,713	3	0	0	39,713	3
EX-XV	4,010,155,316	4,300	401,320,442	220	4,411,475,758	4,520
EX-XV-PRORATED	49,380	8	0	0	49,380	8
EX-XV-PRORATED-	6,607,383	3	527,581	1	7,134,964	4
EX366	630,561	1,046	1,170	2	631,731	1,048
Subtotal for Absolute Exemptions	4,211,623,347	5,567	401,849,193	223	4,613,472,540	5,790
Other Exemptions						
BM	86,733	1	0	0	86,733	1
CC	0	4	0	1	0	5
Subtotal for Other Exemptions	86,733	5	0	1	86,733	6
Total:	8,773,360,142	57,843	1,694,872,558	15,494	10,468,232,700	73,337

New Value

Total New Market Value: \$2,081,251,028

Total New Taxable Value: \$1,556,517,603

Exemption Loss**New Absolute Exemptions**

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	1	1,815,529
EX-XV	Other Exemptions (including public property, reli...	154	120,289,830
Absolute Exemption Value Loss:		155	122,105,359

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AB	Abatement (Special Exemption)	1	0
BM	Biomedical	1	86,733
CC	Childcare	1	0
DP	Disability	5	40,000
DPS	DISABLED Surviving Spouse	1	10,000
DV1	Disabled Veterans 10% - 29%	17	141,000
DV2	Disabled Veterans 30% - 49%	9	76,500
DV3	Disabled Veterans 50% - 69%	21	216,000
DV4	Disabled Veterans 70% - 100%	107	744,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	5	36,000
DVHS	Disabled Veteran Homestead	49	20,296,139
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	400,853
DVHSS-UD	Disabled Veteran Homestead Surviving Spouse - ...	2	540,885
FR	FREEPORT	3	11,174,232
HS	Homestead	740	72,773,483
OV65	Over 65	228	2,199,026
OV65S	OV65 Surviving Spouse	10	100,000
PC	Pollution Control (Special Exemption)	1	18,148,429
PPV	Personal Property Vehicle (Unused Special Exem...	1	50,000
Partial Exemption Value Loss:		1,204	127,033,280
Total NEW Exemption Value			249,138,639

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			249,138,639

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
17	6,592,914	4,113	-6,588,801

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
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Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	45,910	466,488	109,662	341,581
A & E	46,443	469,326	109,599	342,947

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
30,179	22,296,931,271	17,817,324,531	15,563,816,686

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	48,011		515,766,814	20,304,483,619	15,803,728,241
B	Multifamily Residential	621		38,401,691	804,050,299	752,172,188
C1	Vacant Lots and Tracts	2,388		146,438	343,705,858	299,629,816
D1	Qualified Open-Space Land	1,333	27,914.63	0	972,432,835	1,229,208
D2	Farm or Ranch Improvements on Qualified	400		64,105	20,202,131	18,815,219
E	Rural Land,Not Qualified for Open-Space Land	1,269		2,561,016	580,751,880	462,369,898
ERROR	ERROR	3		0	0	0
F1	Commercial Real Property	792		38,616,578	878,415,025	838,717,742
F2	Industrial Real Property	28		0	17,540,597	16,744,360
G1	Oil and Gas	2,723		0	63,962,011	44,352,592
J1	Water Systems	5		0	474,680	474,680
J2	Gas Distribution Systems	22		0	98,445,421	98,445,421
J3	Electric Companies (including Co-ops)	39		0	87,608,332	87,544,727
J4	Telephone Companies (including Co-ops)	72		0	48,479,434	48,472,563
J5	Railroads	9		0	17,452,010	17,452,010
J6	Pipelines	132		0	49,944,289	49,944,289
J7	Cable Companies	17		0	49,948,117	49,860,433
J8	Other Type of Utility	1		0	434,303	434,303
L1	Commercial Personal Property	4,162		34,281,518	1,409,448,949	1,265,489,565
L2	Industrial and Manufacturing Personal Property	99		0	867,189,734	574,550,763
M1	Mobile Homes	3,118		7,400,711	60,314,368	45,338,536
O	Residential Inventory	1,063		50,546,068	136,047,282	130,992,009
S	Special Inventory	85		0	96,867,744	96,867,744
XB	Income Producing Tangible Personal	498		54,200	576,529	0
XC	Mineral Interest Valued Under \$500(\$11.146)	575		0	82,942	0
XG	Primarily Performing Charitable Functions (\$11.	12		0	3,786,380	0
XI	Youth Spiritual, Mental and Physical	6		0	2,865,589	0
XJ	Private Schools (\$11.21)	20		0	29,634,091	0
XL	Organizations Providing Economic	5		0	1,400,242	0
XR	Nonprofit Water or Wastewater Corporation	35		0	74,802,032	0
XU	MiscellaneousExemptions (\$11.23)	37		0	59,179,716	0
XV	Other Totally Exempt Properties (including	4,466	06.13	464,256,070	4,124,901,066	0
Totals:			27,920.77	1,152,095,209	31,205,427,505	20,703,626,307

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	21,550		370,104,947	9,811,066,470	8,309,653,268
B	Multifamily Residential	1,373		270,518,890	4,235,772,605	4,144,754,128
C1	Vacant Lots and Tracts	1,751	21.03	16,699	465,069,772	417,137,606
D1	Qualified Open-Space Land	499	7,604.88	0	407,047,263	304,757
D2	Farm or Ranch Improvements on Qualified	119		389,982	8,135,684	7,519,399
E	Rural Land,Not Qualified for Open-Space Land	491		3,180,714	376,898,079	322,720,318
F1	Commercial Real Property	1,529		206,790,490	5,822,202,473	5,639,628,892
F2	Industrial Real Property	31		0	278,491,522	275,946,911
G1	Oil and Gas	79		0	10,104,626	8,002,161
J3	Electric Companies (including Co-ops)	2		0	217,197	150,293
J4	Telephone Companies (including Co-ops)	6		0	7,083,277	7,040,596
J6	Pipelines	2		0	677,790	677,790
L1	Commercial Personal Property	148		1,969,280	116,280,499	116,280,499
L2	Industrial and Manufacturing Personal Property	6		0	27,979,506	19,074,675
M1	Mobile Homes	160		224,263	4,312,546	3,444,073
O	Residential Inventory	2,905		73,941,197	322,991,058	299,572,002
XB	Income Producing Tangible Personal	2		0	1,170	0
XV	Other Totally Exempt Properties (including	220		2,019,357	402,599,734	0
Totals:			7,625.9	929,155,819	22,296,931,271	19,571,907,368

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	69,561		885,871,761	30,115,550,089	24,113,381,509
B	Multifamily Residential	1,994		308,920,581	5,039,822,904	4,896,926,316
C1	Vacant Lots and Tracts	4,139	21.03	163,137	808,775,630	716,767,422
D1	Qualified Open-Space Land	1,832	35,519.51	0	1,379,480,098	1,533,965
D2	Farm or Ranch Improvements on Qualified	519		454,087	28,337,815	26,334,618
E	Rural Land,Not Qualified for Open-Space Land	1,760		5,741,730	957,649,959	785,090,216
ERROR	ERROR	3		0	0	0
F1	Commercial Real Property	2,321		245,407,068	6,700,617,498	6,478,346,634
F2	Industrial Real Property	59		0	296,032,119	292,691,271
G1	Oil and Gas	2,802		0	74,066,637	52,354,753
J1	Water Systems	5		0	474,680	474,680
J2	Gas Distribution Systems	22		0	98,445,421	98,445,421
J3	Electric Companies (including Co-ops)	41		0	87,825,529	87,695,020
J4	Telephone Companies (including Co-ops)	78		0	55,562,711	55,513,159
J5	Railroads	9		0	17,452,010	17,452,010
J6	Pipelines	134		0	50,622,079	50,622,079
J7	Cable Companies	17		0	49,948,117	49,860,433
J8	Other Type of Utility	1		0	434,303	434,303
L1	Commercial Personal Property	4,310		36,250,798	1,525,729,448	1,381,770,064
L2	Industrial and Manufacturing Personal Property	105		0	895,169,240	593,625,438
M1	Mobile Homes	3,278		7,624,974	64,626,914	48,782,609
O	Residential Inventory	3,968		124,487,265	459,038,340	430,564,011
S	Special Inventory	85		0	96,867,744	96,867,744
XB	Income Producing Tangible Personal	500		54,200	577,699	0
XC	Mineral Interest Valued Under \$500(\$11.146)	575		0	82,942	0
XG	Primarily Performing Charitable Functions (\$11.	12		0	3,786,380	0
XI	Youth Spiritual, Mental and Physical	6		0	2,865,589	0
XJ	Private Schools (\$11.21)	20		0	29,634,091	0
XL	Organizations Providing Economic	5		0	1,400,242	0
XR	Nonprofit Water or Wastewater Corporation	35		0	74,802,032	0
XU	MiscellaneousExemptions (\$11.23)	37		0	59,179,716	0
XV	Other Totally Exempt Properties (including	4,686	06.13	466,275,427	4,527,500,800	0
Totals:			35,546.67	2,081,251,028	53,502,358,776	40,275,533,675

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	527263	PACCAR INC	\$352,458,550	\$164,969,295
2	219123	PACCAR INC	\$133,672,709	\$128,751,048
3	1766280	DENTON ICC 35 LLC	\$127,263,706	\$127,263,706
4	1802029	GEP XI DENTON 2 LP	\$106,734,389	\$106,734,389
5	1020057	RR TOWN CENTER ASSOCIATES LLC	\$106,321,605	\$105,877,517
6	1838119	SPECIFIED PROPERTIES LXXXI LP	\$99,275,533	\$99,275,533
7	1798088	DIN1 LAND LTD	\$95,854,852	\$95,854,852
8	1767904	BVF-V SOUVENIR 380 LLC	\$94,235,853	\$94,235,853
9	1010107	TRDWIND TIMBERLINKS BORROWER	\$92,716,317	\$92,716,317
10	1051268	800 OAK POINT INVESTMENTS LLC	\$92,556,874	\$92,556,874
11	777575	Atmos Energy Mid-Tex Distribution	\$91,417,460	\$91,417,460
12	242812	EPIC DEVELOPMENT INC	\$93,124,089	\$90,169,613
13	334597	SOUTHWIRE COMPANY LLC	\$95,639,144	\$85,175,168
14	1740913	EXETER DENTON LAND LP	\$85,077,430	\$85,077,430
15	317748	PS LPT PROPERTIES INVESTORS	\$82,275,143	\$82,275,143
16	1827030	MEZZO GARDENS LP ETAL	\$82,268,952	\$82,268,952
17	1032785	SP DENTON 1 LLC	\$77,486,887	\$77,486,887
18	950899	AC DENTON LLC	\$76,302,452	\$76,302,452
19	1732146	THE LANDING AT LITTLE ELM	\$75,902,647	\$75,902,647
20	1887409	PECOS HOUSING FINANCE	\$75,731,542	\$75,731,542
Total			\$2,136,316,134	\$1,930,042,678

TAX RATES

TAX RATE COMPARISON

DESCRIPTION	2024-2025 ADOPTED TAX RATE	2025-2026 TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Maintenance & Operations	0.67690	0.63740	(0.03950)	-5.84%
Debt Service	0.48000	0.48000		
Total Tax Rate	1.15690	1.11740	(0.03950)	-3.41%

Rollback Tax Rate				
Maintenance & Operations	0.67690	0.63740	(0.03950)	-5.84%
Debt Service	0.48000	0.48000		
Total Rollback Tax Rate	1.15690	1.11740	(0.03950)	-3.41%

ESTIMATE OF STATE AID

ESTIMATE OF STATE AID

DESCRIPTION	2024-2025	2025-2026	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
Total Cost of Tier I	268,181,865	268,567,762	385,897	0.14%
LESS: Local Share	(202,758,030)	(206,936,794)	(4,178,764)	2.06%
State's Share of Tier I	65,423,835	61,630,968	(3,792,867)	-5.80%
Tier II State Aid for "Golden" Level (\$132.40)	13,304,287	12,512,370	(791,917)	-5.95%
Tier II State Aid for \$49.28 Level	0	0	0	
Total Tier II State Aid	13,304,287	12,512,370	(791,917)	-5.95%
Additional State Aid for Homestead Exemption	0	926	926	100.00%
Total Estimated State Aid	78,728,122	74,144,264	(4,583,858)	-5.82%

District Name:	DENTON ISD
County-Dist #:	061-901
Run Date:	5/22/2025
Date Prepared:	

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

Funding Elements	TEA Run #44696	2024-25	2025-26
Student Counts: 23-24 student counts are auto-loaded from a file obtained from TEA.	23-24 Data Entry	Data Entry	Data Entry
Refined ADA	30,378.484	30,697.320	30,800.000
# of Campuses in the District (loaded based on TEA's data)	44	45	45
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	1.328	1.791	1.800
Hospital Class (Code 02)	0.000	0.567	0.567
Speech Therapy (Code 00)	82.947	89.290	89.736
Resource Room (Code 41,42)	848.107	1,113.270	1,118.836
S/C Mild/Mod/Severe (Code 43, 44, & 45)	344.068	377.480	379.367
Off Home Campus (Codes 91-98)	0.414	5.573	5.600
VAC (Code 08)	30.532	30.083	30.233
State Schools (Code 30)	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	19.900	18.052	18.142
Mainstream ADA	1,207.051	1,141.890	1,147.599
FTEs of Pregnant Students	1.749	0.970	0.975
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study	10.547	50.995	51.250
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study	1,755.914	1,638.865	1,647.059
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study	961.316	1,002.427	1,007.439
# Students Enrolled in P-TECH campus	0.000	0.000	0.000
# Students Enrolled in campus that is a member of the New Tech Network	0.000	0.000	0.000
Bilingual ADA - see instructions in Column N	3,917.389	3,815.434	3,834.511
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	1,783.770	2,063.728	2,074.046
Bilingual ADA - Non-LEP Dual Language Students (2-way)	288.902	354.743	356.517
G & T Enrollment	3,928	1,535	1,540
Early Education ADA	6,601.280	6,562.230	6,595.041
Public Ed Grant (PEG) Student ADA	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	730.589	1,093.162	1,130.220
ADA of Students in Dropout Recovery School and Residential Placement Facility	189.951	0.000	0.000
SCE Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000	0.000
Residential Placement Facility - Ed Disadvantaged Students (TEA includes these in Block 5)			
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	7,692	7,488	7,525.440
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	2,938	2,808	2,822.040
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	1,466	1,422	1,429.110
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	3,030	2,704	2,717.520
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	1,445	1,201	1,207.005
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5)			
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	46	46	46
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	265	265	265
Career, College, or Military Readiness - Special Ed. Graduates	1	1	1
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	3,219	3,219	3,219
School Safety Allotment (SSA) ADA (23-24 loaded for you) - see Col N	30,716.083	30,697.320	30,800.000
FTEs of Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000
FTEs of Non-Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000
# of Ed Disadvantage R-PEP Graduates (beginning 24-25)		0	0
# of Non-Ed Disadvantage R-PEP Graduates (beginning 24-25)		0	0
# of Specail Ed R-PEP Graduates (beginning 24-25)		0	0
Property Values	2023 TAX YEAR	2024 TAX YEAR	2025 TAX YEAR
	Final Values	PRELIMINARY	ESTIMATED
State Certified Property Value ("T2" value) @ \$100K Exemption	29,879,312,986	32,730,061,222	35,839,417,038
State Certified Property Value ("T8" value) @ \$100K Exemption	29,879,312,986	32,730,061,222	35,839,417,038
State Certified Property Value ("T1" value) @ \$100K Exemption	32,310,710,273	35,426,097,575	38,791,576,845
State Certified Property Value ("T7" value) @ \$100K Exemption	32,310,710,273	35,426,097,575	38,791,576,845
State Certified Property Value ("T13" value) @ \$100K Exemption	32,940,335,273	36,120,432,575	39,551,873,670
State Certified Property Value ("T14" value) @ \$100K Exemption	32,940,335,273	36,120,432,575	39,551,873,670
State Certified Property Value ("T16" value) @ \$100K Exemption	33,360,085,273	36,583,322,575	40,058,738,220
State Certified Property Value ("T17" value) @ \$100K Exemption	30,818,987,762	32,730,262,536	35,839,637,477
Expiration of Certain Excluded Property (see note in Row 178 below)	0	0	0
Tax Rates and Collections	2023-24	2024-25	2025-26
Tier I Compressed Tax Rate (MCR) Approved by TEA (22-23 is official - Other Years Are Only Estimates)	0.6192	0.6169	0.5774
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.6792	0.6769	0.6374
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.6792	0.6769	0.6374
M&O Tax Collections @ Adopted M&O Rate	197,305,769	218,643,719	224,912,804
Disaster Pennies Adopted, if applicable (i.e., enter as .02, .04, etc.)	0.0000	0.0000	0.0000
M&O Taxes Distributed to TIF Arrangement From M&O Collections entered in Cell G85, if applicable	0	0	0
I&S Adopted Tax Rate	0.4800	0.4800	0.4800
I&S Tax Collections	139,335,276	155,433,573	170,125,739
Frozen Levy Before Compression	30,974,166	22,858,952	24,001,900
Frozen Levy After Compression	20,081,456	22,856,623	23,999,454
Unequalized Taxes Used for EDA/IFA Local Share (see Column N)	0	0	0

Other Data	2023-24	2024-25	2025-26
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	1,185,840	1,185,840	1,185,840
Special Ed Transportation Allotment	907,807	907,807	907,807
Career & Tech Transportation Allotment	96,620	96,620	96,620
Private Transportation Allotment	0	0	0
Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)	2,851	2,447	2,447
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)	0	0	0
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wght)	2	2	2
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.15 wght)	0	0	0
College Preparation Assessment Reimbursement	115,357		0
Certification Examination Reimbursement	90,804		0
Teacher Incentive Allotment	18,012		0
Mentor Program Allotment	0		0
Additional State Aid for Open Education Resource Instructional Materials (TEC 48.308) - begins with 24-25			0
Allotment for Non-enrolled Students Participating in UIL (TEC 48.305)	0		0
Adjustment for Texas First Early High School Completion Program Graduates	0		0
Adult Education Program Funding (TEC 12.263(f))			0
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail Report)	(9,985)		0
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as above)	(10,972)		0
Charge for Adv Placement Tests (enter as positive or negative #)	(4,125)		0
Charge for Early Child Intervention (enter as positive or negative #)	(100,843)		0
Bond Payment (see Column Q re: QSCB and other Fed. programs)	147,052,351	0	0
Eligible Debt (as of 8/31/2015) for I&S Hold Harmless Purposes	60,721,473	0	0
Eligible Debt (as of 8/31/2021) for I&S Hold Harmless Purposes	96,031,488	0	0
Eligible Debt (as of 8/31/2023) for I&S Hold Harmless Purposes - begins with 23-24	147,127,702	0	0
22-23 EDA Local Share (if you get EDA)	0	0	0
22-23 IFA Local Share - Bonded Debt (if you get EDA)	0	0	0
2022 T8 Value (if you get EDA)	0	0	0
22-23 I&S Collections (if you get EDA)	0	0	0
Attendance Credits Sold State Aid (Reduction for WADA Sold) - Enter as negative #	0	0	0
Supplemental TIF Payment From TEA	0	0	0
Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0	0
Tuition Allotment for Districts Not Offering All Grades	0	0	0
Additional State Aid for Certain Ad Valorem Tax Refunds Under TEC 48.2541)	234,973	0	0
MOE & Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281)	Expired	Expired	Expired
Is the district classified as a "rural" school district? (Y or N)	N	N	N
LPE Current Foundation School Fund Allocation (see Column Q)	0	0	0
Foundation School Fund Adjustment's to Date (see Column Q)	0	0	0
Chapter 41/49 Data	2023-24	2024-25	2025-26
County Appraisal District (CAD) Cost	2,390,679	2,687,745	2,956,520
CAD Cost Paid by Partner's, if applicable	0	0	0
# of Resident Students Being Educated by Another District for which the District is Paying Tuition	0	0	0
Amount of Tuition Paid per Student	0	0	0
Chapter 48 Funding Credit Against Recapture (enter as negative #, if applicable) - See Column N	0	0	0
Rate to Maintain / Notice Data			2025-26
Projected Collection Rate for Current Levy (98%= .98; 100%=1, etc.)			1.0000
2025 Total Taxable Value			33,652,549,170
2025 Total I&S Taxable Value (for Chapter 313 districts)			0
Certified Excess 2024 Debt Collections			0
Data Automatically Loaded	2023-24	2024-25	2025-26
M&O Compressed Rate - Old Law	1.0000	1.0000	1.0000
M&O Compressed Rate - HB 3	0.6192	0.6169	0.5774
Highest Grade Taught	12	12	12
Square Miles	162	162	162
Miles From Nearest HS	0	0	0
Is district a fast-growth district as determined by TEA? (Y=yes; 0=no)			
2005-06 M&O Adopted Tax Rate			
Is district the only district in the county? (loaded for you)	N	N	N
2018-19 HH Benefit to be Phased Out	0		
2020 CPTD "T1" Value	21,698,838,243		
2020 CPTD "T2" Value	21,334,896,313		
2020 CPTD "T7" Value	21,698,838,243		
2020 CPTD "T8" Value	21,334,896,313		
2020-21 I&S Tax Collections	100,783,703		
2020-21 Local Share of EDA	34,026,604		
2020-21 Local Share Awarded for Bonded Debt	0		
Old Law M&O Adopted Tax Rate	1.0600		
19-20 Old Law Revenue per ADA for FTG	9,390.0000		
20-21 Old Law Revenue per ADA for FTG	9,036.0000		
23-24 ASF ADA	30,328.812		
Chapter 41 Data:			
1992-93 M&O Tax Collections	7,523,388		
1992-93 CED Distribution	29,904,013		
1992-93 Chapter 36 WADA	12,405.000		
1991 CPTD Property Value	2,242,103,646		

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.

CL Release 1
04/23/25

2025-26 Summary of Finances
DENTON ISD
061-901

			HB 2
Funding Elements			From
Students			Date Entry
1.	Refined Average Daily Attendance (ADA)		30,800.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		26,449.970
3.	Special Education FTEs (Link to Detail Report)		1,644.282
4.	Career & Technology FTEs		2,705.748
5.	Weighted ADA (WADA) (Link to Detail Report)		43,059.623
6.	PEIMS ADA		32,866
Property Values			
7.	2024 State Certified Property Value ("T2" value)		32,730,061,222
8.	2025 State Certified Property Value ("T2" value)		35,839,417,038
Tax Rates and Collections			
9.	2025-26 M&O Tax Rate		\$0.63740
10.	2025-26 Tier I M&O Tax Rate		\$0.57740
11.	2025-26 Maximum Compressed Tax Rate		\$0.57740
12.	2025-26 M&O Tax Collections (Link to Detail Report)		\$224,912,804
13.	2025-26 I&S Tax Rate		\$0.48000
14.	2025-26 I&S Tax Collections		\$170,125,739
15.	2025-26 Total Tax Collections		\$395,038,543
16.	2025-26 Total Tax Levy		N/A
Funding Components			
17.	District Basic Allotment		\$6,160
18.	School Safety Allotment (SSA) ADA		0.000
19.	ASF ADA (Prior-year ADA)		30,697.320
20.	Per Capita Rate		\$400.000
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			
21.	11-Regular Program Allotment 48.051		\$162,931,814
22.	Small and Mid-size Allotment 48.101		\$0
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$39,614,696
24.	37-Dyslexia Allotment 48.103		\$1,982,904
25.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$23,213,102
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$4,388,285
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$22,456,563
28.	11-Public Education Grant 48.107		\$0
29.	36-Early Education Allotment 48.108		\$4,062,545
30.	21-Gifted & Talented Allotment 48.109		\$664,048
31.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		\$1,027,000
32.	Fast Growth Allotment 48.111 (Link to Detail Report)		\$3,923,318
33.	Teacher Incentive Allotment 48.112		\$0
34.	Mentor Program Allotment 48.114		\$0
35.	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)		\$983,000
36.	Rural Pathways Excellence Partnership (R-PEP) Allotment & Outcomes Bonus 48.118		\$0
Tier I Subchapter D Allotments			
37.	99-Total Transportation Allotment 48.151		\$2,190,267
38.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$1,130,220
39.	Dropout Recovery and Residential Placement Facility Allotment 48.153		\$0
40.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		\$0
41.	College Preparation Assessment Reimbursement 48.155		\$0
42.	Certification Examination Reimbursement 48.156		\$0
43.	Total Cost of Tier I (Link to Tier I Detail Report)		\$268,567,762

44.	Less: Local Fund Assignment		\$206,936,794
45.	Per Capita Distribution from the Available School Fund (ASF)		\$12,278,928
Foundation School Program (FSP) State Funding			
46.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)		\$49,352,040
47.	Tier II State Aid (Link to Tier II Detail Report)		\$12,512,370
48.	Other Programs (Link to Detail Report)		\$1,315,566
49.	Total FSP Operating Fund		\$63,179,976
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
50.	199/5812 - Foundation School Fund		\$61,865,336
51.	199/5811 - Available School Fund		\$12,278,928
52.	410/5829 - Instructional Materials & Technology Fund		\$0
I&S State Aid			
53.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)		\$0
54.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)		\$0
55.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)		\$0
56.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2526-Calcs tab)		\$0
57.	TOTAL 2025-26 FSP/ASF STATE AID		\$74,144,264
Local Revenue in Excess of Entitlement			
58.	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:			
59.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$74,144,264
60.	Gross M&O Rev From Local Taxes		\$224,912,804
61.	Tier 1 Recapture		\$0
62.	Recapture - Copper Penny Level		\$0
63.	Chapter 48 Funding Credit Against Recapture		\$0
64.	Net M&O Revenue From Local Taxes		\$224,912,804
65.	Less: Credit Balance Due State (only if Line 59 is less than zero)		\$0
66.	Net 2025-26 TOTAL STATE/LOCAL M&O REVENUE		\$299,057,068
SUMMARY OF TOTAL RECAPTURE:			
67.	Tier I Recapture		\$0
68.	Recapture - Copper Penny Tier II Level		\$0
69.	Total 2025-26 Recapture		\$0
70.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		\$0
71.	Total 2025-26 Recapture Payments Due TEA		\$0

SUPPLEMENTAL INFORMATION

		2024-2025 Budgeted Enrollment	2024-2025 12/11/24 Enrollment	2024-2025 Inc (Dec) Enrollment	2025-2026 Projected Enrollment	2025-2026 Inc (Decr.) Enrollment	2025-2026 Per Pupil Amount	2025-2026 Budget	90% 2025-2026 Budget	Copier Allocation	Total Amount to Budget	2025-2026 Total Per Pupil Budget	Educational Leave Budget
Elementary													
Houston	102	499.00	511.50	12.50	517.50	6.00	82.80	42,849.00	38,564.10	(1,456.85)	37,107	37,107	4,080
Alexander	104	558.50	558.00	(0.50)	572.00	14.00	82.80	47,361.60	42,625.44	(1,456.85)	41,169	41,169	4,420
Hodge	105	628.00	650.00	22.00	708.00	58.00	82.80	58,622.40	52,760.16	(1,818.84)	50,941	50,941	5,440
McNair	106	568.50	592.50	24.00	584.50	(8.00)	82.80	48,396.60	43,556.94	(1,456.85)	42,100	42,100	4,590
N Rayzor	107	614.00	642.00	28.00	680.00	38.00	82.80	56,304.00	50,673.60	(1,687.80)	48,986	48,986	5,270
Rivera	108	630.00	601.50	(28.50)	620.50	19.00	82.80	51,377.40	46,239.66	(1,818.84)	44,421	44,421	4,760
Shultz	109	701.50	736.50	35.00	802.50	66.00	82.80	66,447.00	59,802.30	(1,456.85)	58,345	58,345	6,120
Ginnings	110	639.50	598.50	(41.00)	0.00	(598.50)	82.80		0.00		0	0	0
Borman	111	449.50	498.50	49.00	502.50	4.00	82.80	41,607.00	37,446.30	(1,225.90)	36,220	36,220	3,910
Evers Park	112	702.00	740.00	38.00	751.00	11.00	82.80	62,182.80	55,964.52	(1,838.85)	54,126	54,126	5,780
WS Ryan	113	502.00	532.00	30.00	539.00	7.00	82.80	44,629.20	40,166.28	(1,225.90)	38,940	38,940	4,250
Ann Windle SYC	114	38.50	41.00	2.50	41.00	0.00	82.80	40,000.00	36,000.00	(2,451.80)	33,548	33,548	340
EP Rayzor	115	462.00	489.00	27.00	472.00	(17.00)	82.80	40,000.00	36,000.00	(1,225.90)	34,774	34,774	3,570
Pecan Creek	116	637.50	627.00	(10.50)	644.00	17.00	82.80	53,323.20	47,990.88	(1,456.85)	46,534	46,534	4,930
Providence	117	649.50	645.00	(4.50)	526.00	(119.00)	82.80	43,552.80	39,197.52	(1,456.85)	37,741	37,741	4,080
Hawk	118	604.50	586.00	(18.50)	563.00	(23.00)	82.80	46,616.40	41,954.76	(2,300.75)	39,654	39,654	4,420
Savannah	119	720.50	730.00	9.50	718.00	(12.00)	82.80	59,450.40	53,505.36	(1,225.90)	52,279	52,279	5,610
Paloma Creek	120	537.50	481.50	(56.00)	487.50	6.00	82.80	40,365.00	36,328.50	(1,456.85)	34,872	34,872	3,740
Nelson	121	474.50	497.00	22.50	543.00	46.00	82.80	44,960.40	40,464.36	(1,225.90)	39,238	39,238	4,250
Blanton	122	473.00	445.00	(28.00)	416.00	(29.00)	82.80	40,000.00	36,000.00	(1,456.85)	34,543	34,543	3,230
Stephens	123	476.50	399.50	(77.00)	346.50	(53.00)	82.80	40,000.00	36,000.00	(1,456.85)	34,543	34,543	2,720
PoPo & Lupe Gonzalez SYC	124	142.00	122.50	(19.50)	122.50	0.00	82.80	40,000.00	36,000.00	(1,225.90)	34,774	34,774	1,020
Cross Oaks	125	608.50	561.50	(47.00)	548.50	(13.00)	82.80	45,415.80	40,874.22	(1,456.85)	39,417	39,417	4,250
Adkins	126	417.00	416.00	(1.00)	385.00	(31.00)	82.80	40,000.00	36,000.00	(843.90)	35,156	35,156	3,060
Bell	127	549.00	528.50	(20.50)	523.50	(5.00)	82.80	43,345.80	39,011.22				

Note 1: Elementary campus allocations are based on the greater of the 2025-2026 projected enrollment multiplied by the per pupil allotment or \$40,000.
Note 2: The campus will enter the budget for the Educational Leave.

Denton ISD
Schedule of Projected Revenue - \$0.5774+.06+0.48 = \$1.1174
2025-2026 BASED ON CURRENT LAW

	M & O	Debt Service
Based on a growth in values of	9.50%	9.50%
or a growth in values of	2,919,627,554	2,919,627,554
Prior Year Certified and Under Protest Values	30,732,921,616	30,732,921,616
Certified and Under Protest Values	33,652,549,170	33,652,549,170
Freeze Ceiling	24,005,348	24,005,348
% Increase in Projected ADA	0.000%	
2025-2026 Projected ADA	31,075,000	
2024-2025 Refined ADA	31,075,000	
2024-2025 Projected WADA	42,902,359	
Proposed Tax Rate	0.63740	0.48000
Freeze Allocation Rate	0.63740	0.48000
Collection Rate	0.99000	0.99000

Description	Total State Local M & O Revenue	Proposed Budget 2025-2026 BASED ON CURRENT LAW	Debt Service Budget 2025-2026 BASED ON CURRENT LAW
LOCAL FUNDING			
Current Taxes			159,916,914
Current Taxes - Freeze Amount			10,208,826
	0	0	170,125,739
Current Taxes - \$.5774 - Compressed Rate	204,647,087	204,647,087	
Current Taxes - \$.06 - above Compressed Rate	21,265,718	21,265,718	
	225,912,804	225,912,805	0
Delinquent Taxes	(1,000,000)	(1,000,000)	(1,000,000)
	224,912,804	224,912,805	169,125,739
Penalties & Interest		700,000	325,000
Rendition		75,000	
Total Taxes	224,912,804	225,687,805	169,450,739
Vehicle Inventory Tax		90,000	
Tuition - CATE		100,000	
Tuition - Extended Day		2,200,000	
Tuition - VG Child Development Center		600,000	
Tuition - Pre-K Academy		1,300,000	
Tuition - Fred Moore Day Nursery School		590,000	
Parking Fees - RHS		5,000	
Parking Fees - DHS		2,600	
Parking Fees - GHS		17,000	
Parking Fees - BHS		7,000	
Parking Fees - LaGrone		500	
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		5,000	
Interest Earnings		2,500,000	2,000,000
Athletic Revenue		700,000	
Total Other Revenue	0	8,307,100	2,000,000
Total Local Revenue	224,912,804	233,994,905	171,450,739
STATE FUNDING			
State Revenues from TEA			
Tier I State Aid	61,630,968	61,630,968	
Tier II, State Aide for "Golden" Level (\$132.40)	12,512,370	12,512,370	
Tier II, State Aid for \$49.28 Level		0	
Total Tier II	12,512,370	12,512,370	0
Total Foundation School Program - All Funds	74,143,338	74,143,338	0

Denton ISD
Schedule of Projected Revenue - \$0.5774+.06+0.48 = \$1.1174
2025-2026 BASED ON CURRENT LAW

	M & O	Debt Service
Based on a growth in values of	9.50%	9.50%
or a growth in values of	2,919,627,554	2,919,627,554
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2025-2026 Projected ADA	31,075,000	
2024-2025 Refined ADA	31,075,000	
2024-2025 Projected WADA	42,902,359	
Proposed Tax Rate	0.63740	0.48000
Freeze Allocation Rate	0.63740	0.48000
Collection Rate	0.99000	0.99000
	Total State Local M & O	Debt Service Budget
	Revenue	2025-2026 BASED ON CURRENT LAW
		2025-2026 BASED ON CURRENT LAW
Less: Available School Fund	(12,278,928)	(12,278,928)
Foundation School Fund	61,864,410	61,864,410
		0
Per Capita Apportionment - Available School Fund	12,278,928	12,278,928
Additional State Aid for Adjustment of Limitation on Tax		
Increases on Homestead of Elderly or Disabled	926	926
		2,621,443
Total State Aid - General Fund	74,144,264	74,144,264
		2,621,443
TRs On-Behalf		9,500,000
Property Tax Audit (Tax Year 23) - One Time Revenue		5,000,000
Total State Funds	74,144,264	88,644,264
		2,621,443
FEDERAL FUNDING		
Indirect Costs		100,000
Indirect Costs - Child Nutrition		1,500,000
SHARS Program		0
ROTC		325,643
Total Federal Funds	0	1,925,643
		0
Transfer from Workers Compensation		1,000,000
Total Other	0	1,000,000
		0
Total Projected 2024-2025 Revenue	299,057,068	325,564,812
		174,072,182

Denton ISD
2024-2025 Budget Worksheet
Proposed

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS												
002	RHS	15,396,665.14	155,134.29	(17,340.00)	15,534,459.43	15,307,548.43	228,889.00	15,536,437.43	15,810.00	88,601.72	15,640,849.15	106,389.72
003	DHS	13,805,223.01	461,500.00	(15,980.00)	14,250,743.01	14,043,325.01	234,720.00	14,278,045.01	16,150.00	(5,650.14)	14,288,544.87	37,801.86
007	GHS	15,655,467.50	248,500.00	(20,400.00)	15,883,567.50	15,617,313.50	285,946.00	15,903,259.50	19,720.00	(970,304.48)	14,952,675.02	(930,892.48)
008	BHS	15,510,324.48	284,000.00	(21,930.00)	15,772,394.48	15,480,990.48	329,648.00	15,810,638.48	22,270.00	901,494.73	16,734,403.21	962,008.73
009	LaGrone	1,082,390.32		(1,360.00)	1,081,030.32	1,063,500.32	23,158.00	1,086,658.32	1,700.00	372,606.70	1,460,965.02	379,934.70
041	RCMS	5,575,362.34	35,500.00	(6,630.00)	5,604,232.34	5,548,050.34	63,989.00	5,612,039.34	6,800.00	172,211.92	5,791,051.26	186,818.92
044	SMS	6,047,374.34	133,773.58	(7,310.00)	6,173,837.92	6,111,992.92	69,984.00	6,181,976.92	7,480.00	9,874.53	6,199,331.45	25,493.53
045	CMS	6,091,137.98	36,500.00	(6,120.00)	6,121,517.98	6,070,106.98	62,861.00	6,132,967.98	6,630.00	(68,947.94)	6,070,650.04	(50,867.94)
046	MMS	4,851,586.63	106,500.00	(5,270.00)	4,952,816.63	4,908,179.63	49,597.00	4,957,776.63	5,270.00	310,771.42	5,273,818.05	321,001.42
047	NMS	4,744,314.51	168,920.52	(5,610.00)	4,907,625.03	4,860,133.03	50,831.00	4,910,964.03	5,440.00	137,698.57	5,054,102.60	146,477.57
048	HMS	5,464,185.71	106,500.00	(6,460.00)	5,564,225.71	5,509,452.71	61,082.00	5,570,534.71	6,460.00	(457,488.17)	5,119,506.54	(444,719.17)
049	BMMS	5,305,031.80	106,500.00	(6,630.00)	5,404,901.80	5,348,579.80	59,003.00	5,407,582.80	6,120.00	163,775.81	5,577,478.61	172,576.81
050	RMS	4,875,962.40	106,500.00	(4,760.00)	4,977,702.40	4,937,081.40	43,868.00	4,980,949.40	4,590.00	(85,958.48)	4,899,580.92	(78,121.48)
051	PCMS	4,980,284.38	36,250.00	(6,120.00)	5,010,414.38	4,956,760.38	66,291.00	5,023,051.38	6,970.00	235,339.37	5,265,360.75	254,946.37
102	Houston	3,456,699.95	35,500.00	(3,910.00)	3,488,289.95	3,456,133.95	37,107.00	3,493,240.95	4,080.00	204,193.99	3,701,514.94	213,224.99
104	Alexander	3,826,925.53	147,433.51	(4,250.00)	3,973,109.04	3,933,962.04	41,169.00	3,975,131.04	4,420.00	764,946.33	4,744,497.37	774,388.33
105	Hodge	4,429,801.41	289,700.00	(4,930.00)	4,714,571.41	4,674,089.41	50,941.00	4,725,030.41	5,440.00	84,739.03	4,815,209.44	100,638.03
106	McNair	3,639,899.86	(140,100.00)	(4,420.00)	3,495,379.86	3,458,562.86	42,100.00	3,500,662.86	4,590.00	418,464.09	3,923,716.95	428,337.09
107	Rayzor	4,012,228.00	252,300.00	(4,760.00)	4,259,768.00	4,220,108.00	48,986.00	4,269,094.00	5,270.00	179,113.05	4,453,477.05	193,709.05
108	Rivera	3,882,632.37	(35,500.00)	(4,930.00)	3,842,202.37	3,801,586.37	44,421.00	3,846,007.37	4,760.00	679,505.58	4,530,272.95	688,070.58
109	Shultz	4,582,058.21	(35,500.00)	(5,440.00)	4,541,118.21	4,495,381.21	58,345.00	4,553,726.21	6,120.00	263,383.60	4,823,229.81	282,111.60
110	Ginnings	3,952,035.53	72,900.00	(4,930.00)	4,020,005.53	3,978,426.53		3,978,426.53		(3,978,426.53)		(4,020,005.53)
111	Borman	3,672,766.07	1,900.00	(3,400.00)	3,671,266.07	3,639,969.07	36,220.00	3,676,189.07	3,910.00	452,457.21	4,132,556.28	461,290.21
112	Evers	4,325,320.99	(61,766.49)	(5,440.00)	4,258,114.50	4,212,687.50	54,126.00	4,266,813.50	5,780.00	749,084.56	5,021,678.06	763,563.56
113	W. S. Ryan	3,542,569.23	498,900.00	(3,910.00)	4,037,559.23	4,004,994.23	38,940.00	4,043,934.23	4,250.00	72,989.92	4,121,174.15	83,614.92
114	Ann Windle	30,533.00	1,177,968.61	(340.00)	1,208,161.61	1,177,968.61	33,548.00	1,211,516.61	340.00	251,151.90	1,463,008.51	254,846.90
114	Head Start Local Budget									1,500.00	1,500.00	1,500.00
115	EP Rayzor	2,999,203.24	(390,500.00)	(3,570.00)	2,605,133.24	2,573,836.24	34,774.00	2,608,610.24	3,570.00	539,704.05	3,151,884.29	546,751.05
116	Pecan Creek	4,596,240.16	177,500.00	(4,930.00)	4,768,810.16	4,727,365.16	46,534.00	4,773,899.16	4,930.00	(105,222.04)	4,673,607.12	(95,203.04)
117	Providence	3,807,915.49	36,000.00	(5,100.00)	3,838,815.49	3,796,565.49	37,741.00	3,834,306.49	4,080.00	(249,708.12)	3,589,108.37	(249,707.12)
118	Hawk	3,653,568.26	177,500.00	(4,590.00)	3,826,478.26	3,788,006.26	39,654.00	3,827,660.26	4,420.00	(200,507.64)	3,631,572.62	(194,905.64)
119	Savannah	3,994,591.21	106,750.00	(5,610.00)	4,095,731.21	4,048,512.21	52,279.00	4,100,791.21	5,610.00	256,320.52	4,362,721.73	266,990.52
120	Paloma Creek	3,195,483.84	498,900.00	(4,080.00)	3,690,303.84	3,655,565.84	34,872.00	3,690,437.84	3,740.00	(254,672.38)	3,439,505.46	(250,798.38)
121	L. A. Nelson	3,577,797.02	35,500.00	(3,740.00)	3,609,557.02	3,578,260.02	39,238.00	3,617,498.02	4,250.00	3,432.41	3,625,180.43	15,623.41
122	Blanton	3,201,242.07	106,500.00	(3,740.00)	3,304,002.07	3,272,913.07	34,543.00	3,307,456.07	3,230.00	(424,478.22)	2,886,207.85	(417,794.22)
123	Stephens	3,284,144.97	(31,700.00)	(3,740.00)	3,248,704.97	3,217,615.97	34,543.00	3,252,158.97	2,720.00	17,222.32	3,272,101.29	23,396.32
124	Gonzalez	67,567.00	2,480,844.49	(1,020.00)	2,547,391.49	2,516,094.49		2,516,094.49		(2,516,094.49)		(2,547,391.49)
125	Cross Oaks	3,503,396.24	500,800.00	(4,760.00)	3,999,436.24	3,959,936.24	39,417.00	3,999,353.24	4,250.00	(285,504.55)	3,718,098.69	(281,337.55)
126	Adkins	3,030,740.98	75,050.00	(3,230.00)	3,102,560.98	3,070,921.98	35,156.00	3,106,077.98	3,060.00	(31,587.14)	3,077,550.84	(25,010.14)
127	Bell	3,205,233.32	532,500.00	(4,250.00)	3,733,483.32	3,698,317.32	37,172.00	3,735,489.32	4,080.00	161,658.50	3,901,227.82	167,744.50
128	Union Park	3,801,639.97	254,200.00	(5,950.00)	4,049,889.97	3,998,988.97	52,533.00	4,051,521.97	5,610.00	343,541.08	4,400,673.05	350,783.08
129	Sandbrock Ranch	3,602,295.90	177,500.00	(5,780.00)	3,774,015.90	3,725,360.90	60,208.00	3,785,568.90	6,460.00	604,022.88	4,396,051.78	622,035.88
130	Hill						34,518.00	34,518.00	3,060.00	1,998,101.09	2,035,679.09	2,035,679.09
131	Martinez	2,635,816.78	(2,562,070.00)	(3,400.00)	70,346.78	37,946.78	35,518.00	73,464.78	3,910.00	3,393,425.43	3,470,800.21	3,400,453.43
132	Reeves						34,518.00	34,518.00	3,060.00	3,392,706.17	3,430,284.17	3,430,284.17
						2,527,584.00	(2,527,584.00)					
		204,895,657.14	6,365,988.51	(250,070.00)	211,010,675.65	211,010,675.65	271,404.00	211,282,079.65	250,410.00	7,589,918.16	219,122,407.81	8,111,732.16
ADMINISTRATION												
701	Superintendent	600,477.66			600,477.66	600,477.66		600,477.66		(29,383.66)	571,094.00	(29,383.66)
702	Board of Education	127,368.00			127,368.00	127,368.00		127,368.00		166,954.00	294,322.00	166,954.00
748	General Counsel	360,696.63			360,696.63	360,696.63		360,696.63		750.31	361,446.94	750.31
726	Communications	1,077,790.50		(104,938.00)	972,852.50	972,852.50		972,852.50		(91,578.94)	881,273.56	(91,578.94)
741	Foundation - Administrative	108,968.31			108,968.31	108,968.31		108,968.31		(247.74)	108,720.57	(247.74)
841	Foundation - Grants	20,250.00			20,250.00	20,250.00		20,250.00		(20,250.00)		(20,250.00)
710	Publication Center - Adm	88,780.31			88,780.31	88,780.31		88,780.31		945.54	89,725.85	945.54
		2,384,331.41		(104,938.00)	2,279,393.41	2,279,393.41		2,279,393.41		27,189.51	2,306,582.92	27,189.51
ADMINISTRATIVE SERVICES												
703	Tax Office/Appraisal District	2,706,987.00			2,706,987.00	2,706,987.00		2,706,987.00		125,000.00	2,831,987.00	125,000.00
725	Records Management	65,394.70			65,394.70	65,394.70		65,394.70		36.83	65,431.53	36.83
727	Human Resources	1,901,606.44	148,868.00	(6,800.00)	1,923,674.44	1,923,674.44		1,923,674.44	6,800.00	(43,525.98)	1,886,948.46	(36,725.98)
728	Adm Services	1,412,723.40	41,591.00	(41,591.00)	1,412,723.40	1,412,723.40		1,412,723.40		(119,936.74)	1,292,786.66	(119,936.74)
729	Financial Operations	1,616,602.30	154,231.75	(26,805.00)	1,744,029.05	1,744,029.05		1,744,029.05		(21,653.78)	1,722,375.27	(21,653.78)
730	Risk Management	315,936.79	136,458.00	(42,000.00)	410,394.79	410,394.79		410,394.79		26,586.23	436,981.02	26,586.23
750	District-wide Administrative	635,314.00	15,330.00	(15,330.00)	635,314.00	635,314.00		635,314.00		211,458.00	846,772.00	211,458.00
999	District-wide	6,597,990.00			6,597,990.00	6,597,990.00		6,597,990.00		2,440,914.00	9,038,904.00	2,440,914.00
		15,252,554.63	496,478.75	(6,800.00)	15,496,507.38	15,496,507.38		15,496,507.38	6,800.00	2,618,878.56	18,122,185.94	2,625,678.56

Denton ISD
2024-2025 Budget Worksheet
Proposed

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	Increase (Decrease) Campus/Dept
ACADEMIC PROGRAMS												
921 Academic Programs	1,108,496.04	148,174.90	(10,200.00)	(84,783.00)	1,161,687.94	1,161,687.94		1,161,687.94	5,550.00	113,269.72	1,280,507.66	118,819.72
Special Education												
196-938 Special Education	3,860,009.30	103,216.23	(3,400.00)		3,959,825.53	3,959,825.53		3,959,825.53	7,115.00	2,823,088.53	6,790,029.06	2,830,203.53
196-750 Districtwide	40,500.00				40,500.00	40,500.00		40,500.00		59,500.00	100,000.00	59,500.00
196-830 Deaf Ed	709,200.00				709,200.00	709,200.00		709,200.00		3,800.00	713,000.00	3,800.00
196-937 SHARS	223,142.00	24,794.00			247,936.00	247,936.00		247,936.00		2,064.00	250,000.00	2,064.00
923 Dyslexia	61,583.76	105,253.50			166,837.26	166,837.26		166,837.26		(36,237.26)	130,600.00	(36,237.26)
973 Intervention Services	78,844.33				78,844.33	78,844.33		78,844.33		34,599.56	113,443.89	34,599.56
922 Denton High School Zone												
191-945 Fine Arts	955,439.82	35,500.00	(11,900.00)		979,039.82	979,039.82		979,039.82	43,520.00	203,839.37	1,226,399.19	247,359.37
191-MA-945 Fine Arts - Mariachi	8,100.00				8,100.00	8,100.00		8,100.00		6,900.00	15,000.00	6,900.00
928 Ryan High School Zone												
932 Counseling	759,337.84	(175,000.00)		(8,700.00)	575,637.84	575,637.84		575,637.84		(82,782.11)	492,855.73	(82,782.11)
185-934 Career & Technology	328,076.59		(6,800.00)		321,276.59	321,276.59		321,276.59	6,000.00	30,163.18	357,439.77	36,163.18
185-935 Advanced Technology Center	2,845,580.73				2,845,580.73	2,845,580.73		2,845,580.73		(33,203.15)	2,812,377.58	(33,203.15)
931 Health Services	222,472.38		(3,400.00)		219,072.38	219,072.38		219,072.38	6,360.00	1,328.02	226,760.40	7,688.02
929 Braswell High School Zone												
181-948 Athletics	3,261,568.61	48,634.29	(85,000.00)		3,225,202.90	3,225,202.90		3,225,202.90	85,000.00	503,702.32	3,813,905.22	588,702.32
181-820 Natatorium	1,783,801.00				1,783,801.00	1,783,801.00		1,783,801.00			1,783,801.00	
958-SSO Safety and Security Department	227,541.00			8,700.00	236,241.00	236,241.00		236,241.00		(29,559.34)	206,681.66	(29,559.34)
				8,700.00	8,700.00							(8,700.00)
939 Guyer High School Zone												
939 Secondary Academic Programs												
760/960 District & Support Services	598,965.87			21,680.00	620,645.87	620,645.87		620,645.87		(252,068.62)	368,577.25	(252,068.62)
918 Data and Assessment	6,596.00				6,596.00	6,596.00		6,596.00		1,379.00	7,975.00	1,379.00
920 Federal Programs	221,224.10				221,224.10	221,224.10		221,224.10		43,707.53	264,931.63	43,707.53
990 Communities in Schools	750,000.00				750,000.00	750,000.00		750,000.00		(36,000.00)	714,000.00	(36,000.00)
TEACHING & LEARNING												
940 Curriculum & Staff Development	618,417.81		(3,400.00)		615,017.81	615,017.81		615,017.81		(450,516.45)	164,501.36	(450,516.45)
189-IB Curriculum - IBO	178,838.00				178,838.00	178,838.00		178,838.00		(641.00)	178,197.00	(641.00)
171 Pre-K	266,966.19	74,800.00			341,766.19	341,766.19		341,766.19		(2,953.33)	338,812.86	(2,953.33)
171-114 Ann Windle School for Young Children	1,177,968.61	(1,177,968.61)			(0.00)							0.00
171-124 Gonzalez	2,516,094.49	(2,516,094.49)										
971 Community Education	8,653.00				8,653.00	8,653.00		8,653.00		(8,653.00)		(8,653.00)
731 Community Development	6,412.00				6,412.00	6,412.00		6,412.00		(562.00)	5,850.00	(562.00)
Bilingual Education												
192-924 Bilingual Education	832,230.78	34,195.70	(3,400.00)	(63,668.00)	799,358.48	799,358.48		799,358.48	52,000.00	313,974.38	1,165,332.86	365,974.38
941 Elementary Teaching & Learning	611,687.02	336,600.00	(17,000.00)		931,287.02	931,287.02		931,287.02	53,790.00	1,018,764.77	2,003,841.79	1,072,554.77
EF Elm Fork	34,236.00				34,236.00	34,236.00		34,236.00		(34,236.00)		(34,236.00)
942 Secondary Teaching & Learning	780,060.97		(17,000.00)		763,060.97	763,060.97		763,060.97	30,320.00	329,047.89	1,122,428.86	359,367.89
943 Digital Learning	855,869.43	145,841.00	(7,650.00)	(74,841.00)	919,219.43	919,219.43		919,219.43	7,650.00	(139,693.14)	787,176.29	(132,043.14)
919 Advanced Academics	311,914.06	156,906.82			468,820.88	468,820.88		468,820.88		(125,189.13)	343,631.75	(125,189.13)
187-987-38 College, Career, Military Readiness	131,829.00				131,829.00	131,829.00		131,829.00		(23,338.00)	108,491.00	(23,338.00)
190 Gifted & Talented	202,946.89		(8,500.00)		194,446.89	194,446.89		194,446.89	8,500.00	(981.30)	201,965.59	7,518.70
State Compensatory Fund												
195-005 Davis School	1,446,062.57	(35,250.00)	(1,700.00)		1,409,112.57	1,409,112.57		1,409,112.57	1,700.00	119,659.94	1,530,472.51	121,359.94
195-006 JJAEP	8,085.00				8,085.00	8,085.00		8,085.00		(4,085.00)	4,000.00	(4,085.00)
195-039 Fred Moore HS	809,647.57		(1,700.00)		807,947.57	807,947.57		807,947.57	1,700.00	170,831.65	980,479.22	172,531.65
195-040 Joe Dale Sparks	1,259,278.37		(850.00)		1,258,428.37	1,258,428.37		1,258,428.37	850.00	44,388.77	1,303,667.14	45,238.77
195-936 Single Parents Program	15,187.00				15,187.00	15,187.00		15,187.00		(6,937.00)	8,250.00	(6,937.00)
195-959 Homebound	213,417.85				213,417.85	213,417.85		213,417.85		(1,387.68)	212,030.17	(1,387.68)
195-941 Curriculum - Elementary	1,621,977.41				1,621,977.41	1,621,977.41		1,621,977.41		(1,621,977.41)		(1,621,977.41)
195-942 Curriculum - Secondary												
195-999 Districtwide												
195-AK At Risk	595,094.00				595,094.00	595,094.00		595,094.00			595,094.00	
195-917 DLL	51,390.70				51,390.70	51,390.70		51,390.70		(48,315.70)	3,075.00	(48,315.70)

Denton ISD
2024-2025 Budget Worksheet
Proposed

Organization		24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	Increase (Decrease) Campus/Dept
Accelerated Instruction													
01-699-ASC	Summer School - Elementary - Scholar Camp	92,117.00			152,663.00	244,780.00	244,780.00		244,780.00			244,780.00	
01-699-PSC	Summer School - Elementary - Scholar Camp				147,630.00	147,630.00	147,630.00		147,630.00			147,630.00	
01-699-BSS	Summer School - Bilingual/ESL PreK/K	66,177.00			173,188.00	239,365.00	239,365.00		239,365.00			239,365.00	
01-699-ESY	Summer School - ESY Elementary				39,383.00	39,383.00	39,383.00		39,383.00			39,383.00	
02-699-M8C	Summer School - Secondary - Math 8	78,202.00			8,514.00	86,716.00	86,716.00		86,716.00			86,716.00	
02-699-HCR	Summer School - HS Credit Recovery	7,000.00			182,390.00	189,390.00	189,390.00		189,390.00			189,390.00	
02-699-HSS	Summer School - Secondary - Spanish I				16,992.00	16,992.00	16,992.00		16,992.00			16,992.00	
02-699-CTE	Summer School - Secondary - Career & College Exp				47,790.00	47,790.00	47,790.00		47,790.00			47,790.00	
02-699-ESY	Summer School - ESY Secondary				26,208.00	26,208.00	26,208.00		26,208.00			26,208.00	
	Summer School - HS Tuition Based	1,144,050.00			(1,144,050.00)								
699-06-AC	Summer School-Sparks	4,186.00				4,186.00	4,186.00		4,186.00			4,186.00	
195-699-24	Summer School				349,292.00	349,292.00	349,292.00		349,292.00			349,292.00	
TUITION BASED PROGRAMS													
170-045	Extended Day-CMS												
170-107	Extended Day-N Rayzor												
170-728	Extended Day-Business Office	27,064.00				27,064.00	27,064.00		27,064.00		(4,271.62)	22,792.38	(4,271.62)
170-944	Extended Day	2,087,401.00			(21,680.00)	2,065,721.00	2,065,721.00		2,065,721.00		(230,348.00)	1,835,373.00	(230,348.00)
170-970	Gallian Child Development Center	438,579.00				438,579.00	438,579.00		438,579.00		292,374.14	730,953.14	292,374.14
170-972	Fred Moore Day Nursery School	844,900.00	8,100.00			853,000.00	853,000.00		853,000.00		365,277.07	1,218,277.07	365,277.07
170-	PreK Academy										962,926.41	962,926.41	962,926.41
TECHNOLOGY													
911	Data Processing	7,053,052.52	(3,093.00)			7,049,959.52	7,049,959.52		7,049,959.52		(1,298,783.27)	5,751,176.25	(1,298,783.27)
OPERATIONS													
947	Warehouse	316,703.55				316,703.55	316,703.55		316,703.55		11,554.53	328,258.08	11,554.53
193	Utilities & Energy Management	12,780,433.00				12,780,433.00	12,780,433.00		12,780,433.00		1,542,788.00	14,323,221.00	1,542,788.00
193-TG	Grounds Contract	2,695,135.00				2,695,135.00	2,695,135.00		2,695,135.00		(702,335.00)	1,992,800.00	(702,335.00)
193-CU	Custodial Contract	8,896,808.00				8,896,808.00	8,896,808.00		8,896,808.00		78,568.31	8,975,376.31	78,568.31
193-RT	Facility Rental Costs	25,000.00				25,000.00	25,000.00		25,000.00			25,000.00	
949	Energy Management	6,238.00				6,238.00	6,238.00		6,238.00		(6,238.00)		(6,238.00)
950	M & O	7,486,699.30				7,486,699.30	7,486,699.30		7,486,699.30		60,901.96	7,547,601.26	60,901.96
952	Housekeeping	493,249.09				493,249.09	493,249.09		493,249.09		49.45	493,298.54	49.45
953	Transportation	9,005,287.19				9,005,287.19	9,005,287.19		9,005,287.19		509,285.42	9,514,572.61	509,285.42
957	Facilities	44,300.00				44,300.00	44,300.00		44,300.00		(4,900.00)	39,400.00	(4,900.00)
956	Construction	1,264,373.75				1,264,373.75	1,264,373.75		1,264,373.75		(1,179,093.15)	85,280.60	(1,179,093.15)
958	Safety and Security	2,381,095.96	(2,143,011.00)			238,084.96	238,084.96		238,084.96		(68,770.96)	169,314.00	(68,770.96)
193-RT	Facility Rental Costs	25,000.00				25,000.00	25,000.00		25,000.00			25,000.00	
		45,420,322.84	(2,143,011.00)			43,277,311.84	43,277,311.84		43,277,311.84		241,810.56	43,519,122.40	241,810.56
FUND 194 - LOCAL FF&E & REPLACEMENT													
194-22	CATE	629,217.00				629,217.00	629,217.00		629,217.00			629,217.00	
194-55	Phone	125,316.00				125,316.00	125,316.00		125,316.00		(125,316.00)		(125,316.00)
194-70	Districtwide-Equipment	95,286.00				95,286.00	95,286.00		95,286.00		(45,286.00)	50,000.00	(45,286.00)
194-22-70	BHS - ROTC	4,950.00				4,950.00	4,950.00		4,950.00		(4,950.00)		(4,950.00)
194-71	Technology												
194-72	Fine Arts-Equipment	85,500.00				85,500.00	85,500.00		85,500.00			85,500.00	
194-73	Fine Arts-Band Uniforms	31,500.00				31,500.00	31,500.00		31,500.00		175,552.00	207,052.00	175,552.00
194-74	Fine Arts-Instrument Usage	72,000.00				72,000.00	72,000.00		72,000.00			72,000.00	
194-90	Campus Start-up												
194-91	Athletic - Major Maintenance	157,500.00				157,500.00	157,500.00		157,500.00			157,500.00	
194-99	Insurance Deductibles - Property	500,000.00				500,000.00	500,000.00		500,000.00			500,000.00	
		1,701,269.00				1,701,269.00	1,701,269.00		1,701,269.00			1,701,269.00	
OTHER PAYROLL		6,091,094.37	(1,714,922.60)			4,376,171.77	4,376,171.77		4,376,171.77		(13,713,122.53)	(9,336,950.76)	(13,713,122.53)
	TRS/TRS Care												
	Stipends	545,841.00				545,841.00	545,841.00		545,841.00			545,841.00	
6298	Substitutes	5,808,000.00				5,808,000.00	5,808,000.00		5,808,000.00		2,300,000.00	8,108,000.00	2,300,000.00
ED	Educational Leave			438,770.00		438,770.00	438,770.00		438,770.00	(567,265.00)	128,495.00		(438,770.00)
CW	Critical Writing Team	45,000.00				45,000.00	45,000.00		45,000.00			45,000.00	
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	2,018,783.00	620,707.00			2,639,490.00	2,639,490.00		2,639,490.00		(220,707.00)	2,418,783.00	(220,707.00)
	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	
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	

Denton ISD
2024-2025 Budget Worksheet
Proposed

Organization		24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	Increase (Decrease) Campus/Dept
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	19,438.00				19,438.00	19,438.00		19,438.00			19,438.00	
VO	VOE Students	30,000.00				30,000.00	30,000.00		30,000.00			30,000.00	
6140	Social Security	200,000.00				200,000.00	200,000.00		200,000.00			200,000.00	
6145	Unemployment	140,000.00				140,000.00	140,000.00		140,000.00			140,000.00	
6148	TRS - 2%	2,481,000.00				2,481,000.00	2,481,000.00		2,481,000.00		500,000.00	2,981,000.00	500,000.00
6143	W/C												
		18,446,933.37	(1,094,215.60)	438,770.00		17,791,487.77	17,791,487.77		17,791,487.77	(567,265.00)	(11,005,334.53)	6,218,888.24	(11,572,599.53)
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		342,048,541.00	938,951.00		(565,256.00)	342,422,236.00	342,413,536.00	271,404.00	342,684,940.00		2,444,329.00	345,129,269.00	2,707,033.00

Denton ISD
2025-2026 Budget Worksheet
Departmental/Campuses

Organization		24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS													
002	RHS	244,251.00		(17,340.00)		226,911.00		228,889.00	228,889.00	15,810.00		244,699.00	17,788.00
003	DHS	223,398.00		(15,980.00)		207,418.00		234,720.00	234,720.00	16,150.00		250,870.00	43,452.00
007	GHS	286,654.00		(20,400.00)		266,254.00		285,946.00	285,946.00	19,720.00		305,666.00	39,412.00
008	BHS	313,334.00		(21,930.00)		291,404.00		329,648.00	329,648.00	22,270.00		351,918.00	60,514.00
009	LaGrone	18,890.00		(1,360.00)		17,530.00		23,158.00	23,158.00	1,700.00		24,858.00	7,328.00
041	RCMS	62,812.00		(6,630.00)		56,182.00		63,989.00	63,989.00	6,800.00		70,789.00	14,607.00
044	SMS	69,155.00		(7,310.00)		61,845.00		69,984.00	69,984.00	7,480.00		77,464.00	15,619.00
045	CMS	57,531.00		(6,120.00)		51,411.00		62,861.00	62,861.00	6,630.00		69,491.00	18,080.00
046	MMS	49,907.00		(5,270.00)		44,637.00		49,597.00	49,597.00	5,270.00		54,867.00	10,230.00
047	NMS	53,102.00		(5,610.00)		47,492.00		50,831.00	50,831.00	5,440.00		56,271.00	8,779.00
048	HMS	61,233.00		(6,460.00)		54,773.00		61,082.00	61,082.00	6,460.00		67,542.00	12,769.00
049	BMMS	62,952.00		(6,630.00)		56,322.00		59,003.00	59,003.00	6,120.00		65,123.00	8,801.00
050	RMS	45,381.00		(4,760.00)		40,621.00		43,868.00	43,868.00	4,590.00		48,458.00	7,837.00
051	PCMS	59,774.00		(6,120.00)		53,654.00		66,291.00	66,291.00	6,970.00		73,261.00	19,607.00
102	Houston	36,066.00		(3,910.00)		32,156.00		37,107.00	37,107.00	4,080.00		41,187.00	9,031.00
104	Alexander	40,397.00		(4,250.00)		36,147.00		41,169.00	41,169.00	4,420.00		45,589.00	9,442.00
105	Hodge	45,412.00		(4,930.00)		40,482.00		50,941.00	50,941.00	5,440.00		56,381.00	15,899.00
106	McNair	41,237.00		(4,420.00)		36,817.00		42,100.00	42,100.00	4,590.00		46,690.00	9,873.00
107	Rayzor	44,420.00		(4,760.00)		39,660.00		48,986.00	48,986.00	5,270.00		54,256.00	14,596.00
108	Rivera	45,546.00		(4,930.00)		40,616.00		44,421.00	44,421.00	4,760.00		49,181.00	8,565.00
109	Shultz	51,177.00		(5,440.00)		45,737.00		58,345.00	58,345.00	6,120.00		64,465.00	18,728.00
110	Ginnings	46,509.00		(4,930.00)		41,579.00							(41,579.00)
111	Borman	34,697.00		(3,400.00)		31,297.00		36,220.00	36,220.00	3,910.00		40,130.00	8,833.00
112	Evers	50,867.00		(5,440.00)		45,427.00		54,126.00	54,126.00	5,780.00		59,906.00	14,479.00
113	W. S. Ryan	36,475.00		(3,910.00)		32,565.00		38,940.00	38,940.00	4,250.00		43,190.00	10,625.00
114	Ann Windle	30,533.00		(340.00)		30,193.00		33,548.00	33,548.00	340.00		33,888.00	3,695.00
114	Head Start Local Budget										1,500.00	1,500.00	1,500.00
115	EP Rayzor	34,867.00		(3,570.00)		31,297.00		34,774.00	34,774.00	3,570.00		38,344.00	7,047.00
116	Pecan Creek	46,375.00		(4,930.00)		41,445.00		46,534.00	46,534.00	4,930.00		51,464.00	10,019.00
117	Providence	47,350.00		(5,100.00)		42,250.00		37,741.00	37,741.00	4,080.00		41,821.00	(429.00)
118	Hawk	43,062.00		(4,590.00)		38,472.00		39,654.00	39,654.00	4,420.00		44,074.00	5,602.00
119	Savannah	52,829.00		(5,610.00)		47,219.00		52,279.00	52,279.00	5,610.00		57,889.00	10,670.00
120	Paloma Creek	38,818.00		(4,080.00)		34,738.00		34,872.00	34,872.00	3,740.00		38,612.00	3,874.00
121	L. A. Nelson	35,037.00		(3,740.00)		31,297.00		39,238.00	39,238.00	4,250.00		43,488.00	12,191.00
122	Blanton	34,829.00		(3,740.00)		31,089.00		34,543.00	34,543.00	3,230.00		37,773.00	6,684.00
123	Stephens	34,829.00		(3,740.00)		31,089.00		34,543.00	34,543.00	2,720.00		37,263.00	6,174.00
124	Gonzalez	32,317.00		(1,020.00)		31,297.00							(31,297.00)
125	Cross Oaks	44,260.00		(4,760.00)		39,500.00		39,417.00	39,417.00	4,250.00		43,667.00	4,167.00
126	Adkins	34,869.00		(3,230.00)		31,639.00		35,156.00	35,156.00	3,060.00		38,216.00	6,577.00
127	Bell	39,416.00		(4,250.00)		35,166.00		37,172.00	37,172.00	4,080.00		41,252.00	6,086.00
128	Union Park	56,851.00		(5,950.00)		50,901.00		52,533.00	52,533.00	5,610.00		58,143.00	7,242.00
129	Sandbrock Ranch	54,435.00		(5,780.00)		48,655.00		60,208.00	60,208.00	6,460.00		66,668.00	18,013.00
130	Hill							34,518.00	34,518.00	3,060.00		37,578.00	37,578.00
131	Martinez	35,800.00		(3,400.00)		32,400.00		35,518.00	35,518.00	3,910.00		39,428.00	7,028.00
132	Reeves							34,518.00	34,518.00	3,060.00		37,578.00	37,578.00
		2,777,654.00		(250,070.00)		2,527,584.00	2,527,584.00	271,404.00	2,798,988.00	250,410.00	1,500.00	3,050,898.00	523,314.00
ADMINISTRATION													
701	Superintendent	49,072.00				49,072.00	49,072.00		49,072.00		(11,602.00)	37,470.00	(11,602.00)
702	Board of Education	127,368.00				127,368.00	127,368.00		127,368.00		166,954.00	294,322.00	166,954.00
748	General Counsel	22,320.00				22,320.00	22,320.00		22,320.00		(2,975.00)	19,345.00	(2,975.00)
726	Communications	277,698.00			(104,938.00)	172,760.00	172,760.00		172,760.00		49,593.00	222,353.00	49,593.00
741	Foundation - Administrative	14,166.00				14,166.00	14,166.00		14,166.00		(191.00)	13,975.00	(191.00)
841	Foundation - Grants	20,250.00				20,250.00	20,250.00		20,250.00		(20,250.00)		(20,250.00)
710	Publication Center - Adm	5,340.00				5,340.00	5,340.00		5,340.00		(329.00)	5,011.00	(329.00)
		516,214.00			(104,938.00)	411,276.00	411,276.00		411,276.00		181,200.00	592,476.00	181,200.00
ADMINISTRATIVE SERVICES													
703	Tax Office/Appraisal District	2,706,987.00				2,706,987.00	2,706,987.00		2,706,987.00		125,000.00	2,831,987.00	125,000.00
725	Records Management												
727	Human Resources	398,865.00		(6,800.00)	(120,000.00)	272,065.00	272,065.00		272,065.00	6,800.00	8,403.00	287,268.00	15,203.00
728	Adm Services	91,549.00	41,591.00		(41,591.00)	91,549.00	91,549.00		91,549.00		(63,511.00)	28,038.00	(63,511.00)
729	Financial Operations	141,495.00	26,805.00		(26,805.00)	141,495.00	141,495.00		141,495.00		35,011.00	176,506.00	35,011.00
730	Risk Management	38,496.00	42,000.00		(42,000.00)	38,496.00	38,496.00		38,496.00		82,704.00	121,200.00	82,704.00
750	District-wide Administrative	635,314.00	15,330.00		(15,330.00)	635,314.00	635,314.00		635,314.00		211,458.00	846,772.00	211,458.00
999	District-wide	6,597,990.00				6,597,990.00	6,597,990.00		6,597,990.00		2,440,914.00	9,038,904.00	2,440,914.00
		10,610,696.00	125,726.00	(6,800.00)	(245,726.00)	10,483,896.00	10,483,896.00		10,483,896.00	6,800.00	2,839,979.00	13,330,675.00	2,846,779.00

Denton ISD
2025-2026 Budget Worksheet
Departmental/Campuses

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
ACADEMIC PROGRAMS												
921 Academic Programs	174,410.00	84,783.00	(10,200.00)	(84,783.00)	164,210.00	164,210.00		164,210.00	5,550.00	(31,158.00)	138,602.00	(25,608.00)
Special Education												
196-938 Special Education	96,999.00		(3,400.00)		93,599.00	93,599.00		93,599.00	7,115.00	786,798.00	887,512.00	793,913.00
196-750 Districtwide	40,500.00				40,500.00	40,500.00		40,500.00		59,500.00	100,000.00	59,500.00
196-830 Deaf Ed	709,200.00				709,200.00	709,200.00		709,200.00		3,800.00	713,000.00	3,800.00
196-937 SHARS	223,142.00	24,794.00			247,936.00	247,936.00		247,936.00		2,064.00	250,000.00	2,064.00
923 Dyslexia	72,934.00				72,934.00	72,934.00		72,934.00		57,666.00	130,600.00	57,666.00
973 Intervention Services	3,145.00				3,145.00	3,145.00		3,145.00		17,855.00	21,000.00	17,855.00
922 Denton High School Zone												
191-945 Fine Arts	617,316.00		(11,900.00)		605,416.00	605,416.00		605,416.00	43,520.00	241,829.00	890,765.00	285,349.00
191-MA-945 Fine Arts - Mariachi	8,100.00				8,100.00	8,100.00		8,100.00		6,900.00	15,000.00	6,900.00
928 Ryan High School Zone												
932 Counseling	79,788.00			(8,700.00)	71,088.00	71,088.00		71,088.00		(4,158.00)	66,930.00	(4,158.00)
185-934 Career & Technology	75,356.00		(6,800.00)		68,556.00	68,556.00		68,556.00	6,000.00	18,034.00	92,590.00	24,034.00
185-935 Advanced Technology Center	32,776.00				32,776.00	32,776.00		32,776.00		(32,776.00)		(32,776.00)
931 Health Services	83,287.00		(3,400.00)		79,887.00	79,887.00		79,887.00	6,360.00	(1,887.00)	84,360.00	4,473.00
929 Braswell High School Zone												
181-948 Athletics	2,503,365.00		(85,000.00)		2,418,365.00	2,418,365.00		2,418,365.00	85,000.00	507,400.00	3,010,765.00	592,400.00
181-820 Natatorium	1,783,801.00				1,783,801.00	1,783,801.00		1,783,801.00			1,783,801.00	
958-SSO Safety and Security Department	227,541.00			8,700.00	236,241.00	236,241.00		236,241.00		(145,655.00)	90,586.00	(145,655.00)
939 Guyer High School Zone												
939 Secondary Academic Programs												
760/960 District & Support Services	70,915.00			21,680.00	92,595.00	92,595.00		92,595.00		(10,506.00)	82,089.00	(10,506.00)
918 Data and Assessment	6,596.00				6,596.00	6,596.00		6,596.00		1,379.00	7,975.00	1,379.00
920 Federal Programs	3,078.00				3,078.00	3,078.00		3,078.00		(1,167.00)	1,911.00	(1,167.00)
990 Communities in Schools	750,000.00				750,000.00	750,000.00		750,000.00		(36,000.00)	714,000.00	(36,000.00)
TEACHING & LEARNING												
940 Curriculum & Staff Development	127,731.00		(3,400.00)		124,331.00	124,331.00		124,331.00		(107,331.00)	17,000.00	(107,331.00)
189-IB Curriculum - IBO	178,838.00				178,838.00	178,838.00		178,838.00		(641.00)	178,197.00	(641.00)
171 Pre-K	23,616.00				23,616.00	23,616.00		23,616.00		(616.00)	23,000.00	(616.00)
171-114 Ann Windle School for Young Children												
171-124 Gonzalez												
971 Community Education	8,653.00				8,653.00	8,653.00		8,653.00		(8,653.00)		(8,653.00)
731 Community Development	6,412.00				6,412.00	6,412.00		6,412.00		(562.00)	5,850.00	(562.00)
Bilingual Education												
192-924 Bilingual Education	200,574.00		(3,400.00)	(63,668.00)	133,506.00	133,506.00		133,506.00	52,000.00	(59,986.00)	125,520.00	(7,986.00)
941 Elementary Teaching & Learning	236,777.00		(17,000.00)		219,777.00	219,777.00		219,777.00	53,790.00	(75,596.00)	197,971.00	(21,806.00)
EF Elm Fork	34,236.00				34,236.00	34,236.00		34,236.00		(34,236.00)		(34,236.00)
942 Secondary Teaching & Learning	199,922.00		(17,000.00)		182,922.00	182,922.00		182,922.00	30,320.00	(2,486.00)	210,756.00	27,834.00
943 Digital Learning	146,255.00	74,841.00	(7,650.00)	(74,841.00)	138,605.00	138,605.00		138,605.00	7,650.00	(96,496.00)	49,759.00	(88,846.00)
919 Advanced Academics	75,375.00				75,375.00	75,375.00		75,375.00		14,840.00	90,215.00	14,840.00
187-987-38 College, Career, Military Readiness	131,829.00				131,829.00	131,829.00		131,829.00		(23,338.00)	108,491.00	(23,338.00)
190 Gifted & Talented	95,935.00		(8,500.00)		87,435.00	87,435.00		87,435.00	8,500.00	(2,462.00)	93,473.00	6,038.00
State Compensatory Fund												
195-005 Davis School	15,880.00		(1,700.00)		14,180.00	14,180.00		14,180.00	1,700.00		15,880.00	1,700.00
195-006 JJAEP	8,085.00				8,085.00	8,085.00		8,085.00		(4,085.00)	4,000.00	(4,085.00)
195-039 Fred Moore HS	33,207.00		(1,700.00)		31,507.00	31,507.00		31,507.00	1,700.00		33,207.00	1,700.00
195-040 Joe Dale Sparks	17,004.00		(850.00)		16,154.00	16,154.00		16,154.00	850.00		17,004.00	850.00
195-936 Single Parents Program	15,187.00				15,187.00	15,187.00		15,187.00		(6,937.00)	8,250.00	(6,937.00)
195-959 Homebound	7,776.00				7,776.00	7,776.00		7,776.00		(2,776.00)	5,000.00	(2,776.00)
195-941 Curriculum - Elementary	4,440.00				4,440.00	4,440.00		4,440.00		(4,440.00)		(4,440.00)
195-942 Curriculum - Secondary												
195-999 Districtwide												
195-AK At Risk	595,094.00				595,094.00	595,094.00		595,094.00			595,094.00	
195-917 DLL	3,078.00				3,078.00	3,078.00		3,078.00		(3.00)	3,075.00	(3.00)

Denton ISD
2025-2026 Budget Worksheet
Departmental/Campuses

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
Accelerated Instruction												
01-699-ASC Summer School - Elementary - Scholar Camp	11,416.00			94,584.00	106,000.00	106,000.00		106,000.00			106,000.00	
01-699-PSC Summer School - Elementary - Scholar Camp												
01-699-BSS Summer School - Bilingual/ESL PreK/K	66,177.00			(4,177.00)	62,000.00	62,000.00		62,000.00			62,000.00	
01-699-ESY Summer School - ESY Elementary				22,320.00	22,320.00	22,320.00		22,320.00			22,320.00	
02-699-M8C Summer School - Secondary - Math 8	4,500.00			10,000.00	14,500.00	14,500.00		14,500.00			14,500.00	
02-699-HCR Summer School - HS Credit Recovery												
02-699-HSS Summer School - Secondary - Spanish I												
02-699-CTE Summer School - Secondary - Career & College Exploration												
02-699-ESY Summer School - ESY Secondary				14,880.00	14,880.00	14,880.00		14,880.00			14,880.00	
Summer School - HS Tuition Based	4,050.00			(4,050.00)								
699-06-AC Summer School-Sparks												
195-699-24 Summer School												
TUITION BASED PROGRAMS												
170-045 Extended Day-CMS												
170-107 Extended Day-N Rayzor												
170-728 Extended Day-Business Office	1,377.00				1,377.00	1,377.00		1,377.00		(1,377.00)		(1,377.00)
170-944 Extended Day	119,160.00			(21,680.00)	97,480.00	97,480.00		97,480.00		37,893.00	135,373.00	37,893.00
170-970 Gallian Child Development Center	48,685.00				48,685.00	48,685.00		48,685.00		(6,269.00)	42,416.00	(6,269.00)
170-972 Fred Moore Day Nursery School	47,900.00	8,100.00			56,000.00	56,000.00		56,000.00		8,114.00	64,114.00	8,114.00
170- PreK Academy												
TECHNOLOGY												
911 Data Processing	900,000.00				900,000.00	900,000.00		900,000.00		(235,777.00)	664,223.00	(235,777.00)
OPERATIONS												
947 Warehouse	17,558.00				17,558.00	17,558.00		17,558.00			17,558.00	
193 Utilities & Energy Management	12,780,433.00				12,780,433.00	12,780,433.00		12,780,433.00		1,542,788.00	14,323,221.00	1,542,788.00
193-TG Grounds Contract	2,695,135.00				2,695,135.00	2,695,135.00		2,695,135.00		(702,335.00)	1,992,800.00	(702,335.00)
193-CU Custodial Contract	8,896,808.00				8,896,808.00	8,896,808.00		8,896,808.00		33,731.00	8,930,539.00	33,731.00
193-RT Facility Rental Costs												
949 Energy Management	6,238.00				6,238.00	6,238.00		6,238.00		(6,238.00)		(6,238.00)
950 M & O	5,364,056.00				5,364,056.00	5,364,056.00		5,364,056.00		47,944.00	5,412,000.00	47,944.00
952 Housekeeping	414,802.00				414,802.00	414,802.00		414,802.00			414,802.00	
953 Transportation	1,583,003.00				1,583,003.00	1,583,003.00		1,583,003.00		326,151.00	1,909,154.00	326,151.00
957 Facilities	44,300.00				44,300.00	44,300.00		44,300.00		(4,900.00)	39,400.00	(4,900.00)
956 Construction	67,902.00				67,902.00	67,902.00		67,902.00		(7,243.00)	60,659.00	(7,243.00)
958 Safety and Security	169,314.00				169,314.00	169,314.00		169,314.00			169,314.00	
193-RT Facility Rental Costs	25,000.00				25,000.00	25,000.00		25,000.00			25,000.00	
	32,064,549.00				32,064,549.00	32,064,549.00		32,064,549.00		1,229,898.00	33,294,447.00	1,229,898.00
FUND 194 - LOCAL FF&E & REPLACEMENT												
194-22 CATE	629,217.00				629,217.00	629,217.00		629,217.00			629,217.00	
194-55 Phone	125,316.00				125,316.00	125,316.00		125,316.00		(125,316.00)		(125,316.00)
194-70 Districtwide-Equipment	95,286.00				95,286.00	95,286.00		95,286.00		(45,286.00)	50,000.00	(45,286.00)
194-22-70 BHS - ROTC	4,950.00				4,950.00	4,950.00		4,950.00		(4,950.00)		
194-71 Technology												
194-72 Fine Arts-Equipment	85,500.00				85,500.00	85,500.00		85,500.00			85,500.00	
194-73 Fine Arts-Band Uniforms	31,500.00				31,500.00	31,500.00		31,500.00		175,552.00	207,052.00	175,552.00
194-74 Fine Arts-Instrument Usage	72,000.00				72,000.00	72,000.00		72,000.00			72,000.00	
194-90 Campus Start-up												
194-91 Athletic - Major Maintenance	157,500.00				157,500.00	157,500.00		157,500.00			157,500.00	
194-99 Insurance Deductibles - Property	500,000.00				500,000.00	500,000.00		500,000.00			500,000.00	
	1,701,269.00				1,701,269.00	1,701,269.00		1,701,269.00			1,701,269.00	4,950.00
OTHER PAYROLL												
TRs/TRS Care												
Stipends												
6298 Substitutes	5,808,000.00				5,808,000.00	5,808,000.00		5,808,000.00		2,300,000.00	8,108,000.00	2,300,000.00
ED Educational Leave			438,770.00		438,770.00	438,770.00		438,770.00	(567,265.00)	128,495.00		(438,770.00)
CW Curriculum Writing	9,450.00				9,450.00	9,450.00		9,450.00			9,450.00	
AI Attendance Incentives												
VE VEP												
VP Vacation Payouts												
6219 SROs - Contract	1,398,076.00	620,707.00			2,018,783.00	2,018,783.00		2,018,783.00		400,000.00	2,418,783.00	400,000.00
Extra Duty												
JW Extra Duty Substitutes												
RV Extra Duty Substitutes												
SU-950 Summer Help												
CO Conditioning												

Denton ISD
2025-2026 Budget Worksheet
Departmental/Campuses

Organization		24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
FM	Field Maintenance												
SS	Saturday School												
TB	Textbook - Summer Help												
JP	Jump Start												
LM	Lunchroom Monitors												
6410	Mileage Allowance	19,438.00				19,438.00	19,438.00		19,438.00			19,438.00	
VO	VOE Students												
6140	Social Security												
6145	Unemployment												
6148	TRS - 2%												
6143	W/C												
		7,234,964.00	620,707.00	438,770.00		8,294,441.00	8,294,441.00		8,294,441.00	(567,265.00)	2,828,495.00	10,555,671.00	2,261,230.00
TRS On-Behalf													
Fund Balance													
Total		65,836,764.00	938,951.00		(440,399.00)	66,335,316.00	66,335,316.00	271,404.00	66,606,720.00		7,907,770.00	74,514,490.00	8,184,124.00

Denton ISD
2025-2026 Budget Worksheet
Other Payroll Costs

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS												
002 RHS	(155,134.29)	155,134.29										
003 DHS	(461,500.00)	461,500.00										
007 GHS	(248,500.00)	248,500.00										
008 BHS	(284,000.00)	284,000.00										
009 LaGrone												
041 RCMS	(35,500.00)	35,500.00										
044 SMS	(133,773.58)	133,773.58										
045 CMS	(36,500.00)	36,500.00										
046 MMS	(106,500.00)	106,500.00										
047 NMS	(168,920.52)	168,920.52										
048 HMS	(106,500.00)	106,500.00										
049 BMMS	(106,500.00)	106,500.00										
050 RMS	(106,500.00)	106,500.00										
051 PCMS	(36,250.00)	36,250.00										
102 Houston	(35,500.00)	35,500.00										
104 Alexander	(147,433.51)	147,433.51										
105 Hodge	(289,700.00)	289,700.00										
106 McNair	140,100.00	(140,100.00)										
107 Rayzor	(252,300.00)	252,300.00										
108 Rivera	35,500.00	(35,500.00)										
109 Shultz	35,500.00	(35,500.00)										
110 Ginnings	(72,900.00)	72,900.00										
111 Borman	(1,900.00)	1,900.00										
112 Evers	61,766.49	(61,766.49)										
113 W. S. Ryan	(498,900.00)	498,900.00										
114 Ann Windle												
114 Head Start Local Budget												
115 EP Rayzor	390,500.00	(390,500.00)										
116 Pecan Creek	(177,500.00)	177,500.00										
117 Providence	(36,000.00)	36,000.00										
118 Hawk	(177,500.00)	177,500.00										
119 Savannah	(106,750.00)	106,750.00										
120 Paloma Creek	(498,900.00)	498,900.00										
121 L. A. Nelson	(35,500.00)	35,500.00										
122 Blanton	(106,500.00)	106,500.00										
123 Stephens	31,700.00	(31,700.00)										
124 Gonzalez	35,250.00	(35,250.00)										
125 Cross Oaks	(500,800.00)	500,800.00										
126 Adkins	(75,050.00)	75,050.00										
127 Bell	(532,500.00)	532,500.00										
128 Union Park	(254,200.00)	254,200.00										
129 Sandbrock Ranch	(177,500.00)	177,500.00										
130 Hill												
131 Martinez	2,562,070.00	(2,562,070.00)										
132 Reeves												
	(2,671,025.41)	2,671,025.41										
ADMINISTRATION												
701 Superintendent												
702 Board of Education												
748 General Counsel												
726 Communications												
741 Foundation - Administrative												
841 Foundation - Grants												
710 Publication Center - Adm												
ADMINISTRATIVE SERVICES												
703 Tax Office/Appraisal District												
725 Records Management												
727 Human Resources	(148,868.00)	148,868.00										
728 Adm Services												
729 Financial Operations	(127,426.75)	127,426.75										
730 Risk Management	(94,458.00)	94,458.00										
750 District-wide Administrative												
999 District-wide												
	(370,752.75)	370,752.75										

Denton ISD
2025-2026 Budget Worksheet
Other Payroll Costs

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
ACADEMIC PROGRAMS												
921 Academic Programs	(63,391.90)	63,391.90										
Special Education												
196-938 Special Education	(103,216.23)	103,216.23										
196-750 Districtwide												
196-830 Deaf Ed												
196-937 SHARS												
923 Dyslexia	(105,253.50)	105,253.50										
973 Intervention Services												
922 Denton High School Zone												
191-945 Fine Arts	(35,500.00)	35,500.00										
191-MA-945 Fine Arts - Mariachi												
928 Ryan High School Zone												
932 Counseling	175,000.00	(175,000.00)										
185-934 Career & Technology												
185-935 Advanced Technology Center												
931 Health Services												
929 Braswell High School Zone												
181-948 Athletics	(48,634.29)	48,634.29										
181-820 Natatorium												
958-SSO Safety and Security Department												
939 Guyer High School Zone												
939 Secondary Academic Programs												
760/960 District & Support Services												
918 Data and Assessment												
920 Federal Programs												
990 Communities in Schools												
TEACHING & LEARNING												
940 Curriculum & Staff Development												
189-IB Curriculum - IBO												
171 Pre-K	(74,800.00)	74,800.00										
171-114 Ann Windle School for Young Children												
171-124 Gonzalez												
971 Community Education												
731 Community Development												
192-924 Bilingual Education	(34,195.70)	34,195.70										
941 Elementary Teaching & Learning	(336,600.00)	336,600.00										
EF Elm Fork												
942 Secondary Teaching & Learning												
943 Digital Learning	(71,000.00)	71,000.00										
919 Advanced Academics	(156,906.82)	156,906.82										
187-987-38 College, Career, Military Readiness												
190 Gifted & Talented												
State Compensatory Fund												
195-005 Davis School	35,250.00	(35,250.00)										
195-006 JJAEP												
195-039 Fred Moore HS												
195-040 Joe Dale Sparks												
195-936 Single Parents Program												
195-959 Homebound												
195-941 Curriculum - Elementary												
195-942 Curriculum - Secondary												
195-999 Districtwide												
195-AK At Risk												
195-917 DLL												

Denton ISD
2025-2026 Budget Worksheet
Other Payroll Costs

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
Accelerated Instruction												
01-699-ASC Summer School - Elementary - Scholar Camp	80,701.00			58,079.00	138,780.00	138,780.00		138,780.00			138,780.00	
01-699-PSC Summer School - Elementary - Scholar Camp				147,630.00	147,630.00	147,630.00		147,630.00			147,630.00	
01-699-BSS Summer School - Bilingual/ESL PreK/K				177,365.00	177,365.00	177,365.00		177,365.00			177,365.00	
01-699-ESY Summer School - ESY Elementary				17,063.00	17,063.00	17,063.00		17,063.00			17,063.00	
02-699-M8C Summer School - Secondary - Math 8	73,702.00			(1,486.00)	72,216.00	72,216.00		72,216.00			72,216.00	
02-699-HCR Summer School - HS Credit Recovery	7,000.00			182,390.00	189,390.00	189,390.00		189,390.00			189,390.00	
02-699-HSS Summer School - Secondary - Spanish I				16,992.00	16,992.00	16,992.00		16,992.00			16,992.00	
02-699-CTE Summer School - Secondary - Career & College Exploration				47,790.00	47,790.00	47,790.00		47,790.00			47,790.00	
02-699-ESY Summer School - ESY Secondary				11,328.00	11,328.00	11,328.00		11,328.00			11,328.00	
Summer School - HS Tuition Based	1,140,000.00			(1,140,000.00)								
699-06-AC Summer School-Sparks	4,186.00				4,186.00	4,186.00		4,186.00			4,186.00	
195-699-24 Summer School				349,292.00	349,292.00	349,292.00		349,292.00			349,292.00	
TUITION BASED PROGRAMS												
170-045 Extended Day-CMS												
170-107 Extended Day-N Rayzor												
170-728 Extended Day-Business Office	25,687.00				25,687.00	25,687.00		25,687.00		(25,687.00)		(25,687.00)
170-944 Extended Day	1,968,241.00				1,968,241.00	1,968,241.00		1,968,241.00		(1,460,691.64)	507,549.36	(1,460,691.64)
170-970 Gallian Child Development Center	389,894.00				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	797,000.00		797,000.00		(797,000.00)		(797,000.00)
170- PreK Academy										228,889.52	228,889.52	228,889.52
TECHNOLOGY												
911 Data Processing	3,093.00	(3,093.00)										
OPERATIONS												
947 Warehouse												
193 Utilities & Energy Management												
193-TG Grounds Contract												
193-CU Custodial Contract												
193-RT Facility Rental Costs	25,000.00				25,000.00	25,000.00		25,000.00			25,000.00	
949 Energy Management												
950 M & O												
952 Housekeeping												
953 Transportation	5,633,813.60				5,633,813.60	5,633,813.60		5,633,813.60		(4,247,654.67)	1,386,158.93	(4,247,654.67)
957 Facilities												
956 Construction												
958 Safety and Security	2,143,011.00	(2,143,011.00)										
193-RT Facility Rental Costs												
	7,801,824.60	(2,143,011.00)			5,658,813.60	5,658,813.60		5,658,813.60		(4,247,654.67)	1,411,158.93	(4,247,654.67)
FUND 194 - LOCAL FF&E & REPLACEMENT												
194-22 CATE												
194-55 Phone												
194-70 Districtwide-Equipment												
194-22-70 BHS - ROTC												
194-71 Technology												
194-72 Fine Arts-Equipment												
194-73 Fine Arts-Band Uniforms												
194-74 Fine Arts-Instrument Usage												
194-90 Campus Start-up												
194-91 Athletic - Major Maintenance												
194-99 Insurance Deductibles - Property												
OTHER PAYROLL												
TRIS/TRS Care	6,091,094.37	(1,714,922.60)			4,376,171.77	4,376,171.77		4,376,171.77		(13,713,122.53)	(9,336,950.76)	(13,713,122.53)
Stipends	545,841.00				545,841.00	545,841.00		545,841.00			545,841.00	
6298 Substitutes												
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	620,707.00				620,707.00	620,707.00		620,707.00		(620,707.00)		(620,707.00)
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	
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	

Denton ISD
2025-2026 Budget Worksheet
Other Payroll Costs

Organization		24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
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	
6140	Social Security	200,000.00				200,000.00	200,000.00		200,000.00			200,000.00	
6145	Unemployment	140,000.00				140,000.00	140,000.00		140,000.00			140,000.00	
6148	TRS - 2%	2,481,000.00				2,481,000.00	2,481,000.00		2,481,000.00		500,000.00	2,981,000.00	500,000.00
6143	W/C												
		11,211,969.37	(1,714,922.60)			9,497,046.77	9,497,046.77		9,497,046.77		(13,833,829.53)	(4,336,782.76)	(13,833,829.53)
	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		29,142,271.37			(133,557.00)	29,008,714.37	29,008,714.37		29,008,714.37		(20,525,867.32)	8,482,847.05	(20,525,867.32)

Denton ISD
2025-2026 Budget Worksheet
Personnel Budget Salaries

Organization		24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
FUND 198 - CAMPUS													
002	RHS	15,307,548.43				15,307,548.43	15,307,548.43		15,307,548.43		88,601.72	15,396,150.15	88,601.72
003	DHS	14,043,325.01				14,043,325.01	14,043,325.01		14,043,325.01		(5,650.14)	14,037,674.87	(5,650.14)
007	GHS	15,617,313.50				15,617,313.50	15,617,313.50		15,617,313.50		(970,304.48)	14,647,009.02	(970,304.48)
008	BHS	15,480,990.48				15,480,990.48	15,480,990.48		15,480,990.48		901,494.73	16,382,485.21	901,494.73
009	LaGrone	1,063,500.32				1,063,500.32	1,063,500.32		1,063,500.32		372,606.70	1,436,107.02	372,606.70
041	RCMS	5,548,050.34				5,548,050.34	5,548,050.34		5,548,050.34		172,211.92	5,720,262.26	172,211.92
044	SMS	6,111,992.92				6,111,992.92	6,111,992.92		6,111,992.92		9,874.53	6,121,867.45	9,874.53
045	CMS	6,070,106.98				6,070,106.98	6,070,106.98		6,070,106.98		(68,947.94)	6,001,159.04	(68,947.94)
046	MMS	4,908,179.63				4,908,179.63	4,908,179.63		4,908,179.63		5,218,951.05	310,771.42	310,771.42
047	NMS	4,860,133.03				4,860,133.03	4,860,133.03		4,860,133.03		137,698.57	4,997,831.60	137,698.57
048	HMS	5,509,452.71				5,509,452.71	5,509,452.71		5,509,452.71		(457,488.17)	5,051,964.54	(457,488.17)
049	BMMS	5,348,579.80				5,348,579.80	5,348,579.80		5,348,579.80		163,775.81	5,512,355.61	163,775.81
050	RMS	4,937,081.40				4,937,081.40	4,937,081.40		4,937,081.40		(85,958.48)	4,851,122.92	(85,958.48)
051	PCMS	4,956,760.38				4,956,760.38	4,956,760.38		4,956,760.38		235,339.37	5,192,099.75	235,339.37
102	Houston	3,456,133.95				3,456,133.95	3,456,133.95		3,456,133.95		204,193.99	3,660,327.94	204,193.99
104	Alexander	3,933,962.04				3,933,962.04	3,933,962.04		3,933,962.04		764,946.33	4,698,908.37	764,946.33
105	Hodge	4,674,089.41				4,674,089.41	4,674,089.41		4,674,089.41		84,739.03	4,758,828.44	84,739.03
106	McNair	3,458,562.86				3,458,562.86	3,458,562.86		3,458,562.86		418,464.09	3,877,026.95	418,464.09
107	Rayzor	4,220,108.00				4,220,108.00	4,220,108.00		4,220,108.00		179,113.05	4,399,221.05	179,113.05
108	Rivera	3,801,586.37				3,801,586.37	3,801,586.37		3,801,586.37		679,505.58	4,481,091.95	679,505.58
109	Shultz	4,495,381.21				4,495,381.21	4,495,381.21		4,495,381.21		263,383.60	4,758,764.81	263,383.60
110	Ginnings	3,978,426.53				3,978,426.53	3,978,426.53		3,978,426.53		(3,978,426.53)	452,457.21	(3,978,426.53)
111	Borman	3,639,969.07				3,639,969.07	3,639,969.07		3,639,969.07		4,092,426.28	4,961,772.06	4,092,426.28
112	Evers	4,212,687.50				4,212,687.50	4,212,687.50		4,212,687.50		749,084.56	4,961,772.06	749,084.56
113	W. S. Ryan	4,004,994.23				4,004,994.23	4,004,994.23		4,004,994.23		72,989.92	4,077,984.15	72,989.92
114	Ann Windle		1,177,968.61			1,177,968.61	1,177,968.61		1,177,968.61		251,151.90	1,429,120.51	251,151.90
114	Head Start Local Budget												
115	EP Rayzor	2,573,836.24				2,573,836.24	2,573,836.24		2,573,836.24		539,704.05	3,113,540.29	539,704.05
116	Pecan Creek	4,727,365.16				4,727,365.16	4,727,365.16		4,727,365.16		(105,222.04)	4,622,143.12	(105,222.04)
117	Providence	3,796,565.49				3,796,565.49	3,796,565.49		3,796,565.49		(249,278.12)	3,547,287.37	(249,278.12)
118	Hawk	3,788,006.26				3,788,006.26	3,788,006.26		3,788,006.26		(200,507.64)	3,587,498.62	(200,507.64)
119	Savannah	4,048,512.21				4,048,512.21	4,048,512.21		4,048,512.21		256,320.52	4,304,832.73	256,320.52
120	Paloma Creek	3,655,565.84				3,655,565.84	3,655,565.84		3,655,565.84		(254,672.38)	3,400,893.46	(254,672.38)
121	L. A. Nelson	3,578,260.02				3,578,260.02	3,578,260.02		3,578,260.02		3,432.41	3,581,692.43	3,432.41
122	Blanton	3,272,913.07				3,272,913.07	3,272,913.07		3,272,913.07		(424,478.22)	2,848,434.85	(424,478.22)
123	Stephens	3,217,615.97				3,217,615.97	3,217,615.97		3,217,615.97		17,222.32	3,234,838.29	17,222.32
124	Gonzalez		2,516,094.49			2,516,094.49	2,516,094.49		2,516,094.49		(2,516,094.49)		(2,516,094.49)
125	Cross Oaks	3,959,936.24				3,959,936.24	3,959,936.24		3,959,936.24		(285,504.55)	3,674,431.69	(285,504.55)
126	Adkins	3,070,921.98				3,070,921.98	3,070,921.98		3,070,921.98		(31,587.14)	3,039,334.84	(31,587.14)
127	Bell	3,698,317.32				3,698,317.32	3,698,317.32		3,698,317.32		161,658.50	3,859,975.82	161,658.50
128	Union Park	3,998,988.97				3,998,988.97	3,998,988.97		3,998,988.97		343,541.08	4,342,530.05	343,541.08
129	Sandbrock Ranch	3,725,360.90				3,725,360.90	3,725,360.90		3,725,360.90		604,022.88	4,329,383.78	604,022.88
130	Hill										1,998,101.09	1,998,101.09	1,998,101.09
131	Martinez	37,946.78				37,946.78	37,946.78		37,946.78		3,393,425.43	3,431,372.21	3,393,425.43
132	Reeves										3,392,706.17	3,392,706.17	3,392,706.17
		204,789,028.55	3,694,063.10			208,483,091.65	208,483,091.65		208,483,091.65		7,588,418.16	216,071,509.81	7,588,418.16
ADMINISTRATION													
701	Superintendent	551,405.66				551,405.66	551,405.66		551,405.66		(17,781.66)	533,624.00	(17,781.66)
702	Board of Education												
748	General Counsel	338,376.63				338,376.63	338,376.63		338,376.63		3,725.31	342,101.94	3,725.31
726	Communications	800,092.50				800,092.50	800,092.50		800,092.50		(141,171.94)	658,920.56	(141,171.94)
741	Foundation - Administrative	94,802.31				94,802.31	94,802.31		94,802.31		(56.74)	94,745.57	(56.74)
841	Foundation - Grants												
710	Publication Center - Adm	83,440.31				83,440.31	83,440.31		83,440.31		1,274.54	84,714.85	1,274.54
		1,868,117.41				1,868,117.41	1,868,117.41		1,868,117.41		(154,010.49)	1,714,106.92	(154,010.49)
ADMINISTRATIVE SERVICES													
703	Tax Office/Appraisal District												
725	Records Management	65,394.70				65,394.70	65,394.70		65,394.70		36.83	65,431.53	36.83
727	Human Resources	1,651,609.44				1,651,609.44	1,651,609.44		1,651,609.44		(51,928.98)	1,599,680.46	(51,928.98)
728	Adm Services	1,321,174.40				1,321,174.40	1,321,174.40		1,321,174.40		(56,425.74)	1,264,748.66	(56,425.74)
729	Financial Operations	1,602,534.05				1,602,534.05	1,602,534.05		1,602,534.05		(56,664.78)	1,545,869.27	(56,664.78)
730	Risk Management	371,898.79				371,898.79	371,898.79		371,898.79		(56,117.77)	315,781.02	(56,117.77)
750	District-wide Administrative												
999	District-wide												
		5,012,611.38				5,012,611.38	5,012,611.38		5,012,611.38		(221,100.44)	4,791,510.94	(221,100.44)

Denton ISD
2025-2026 Budget Worksheet
Personnel Budget Salaries

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
ACADEMIC PROGRAMS												
921 Academic Programs	997,477.94				997,477.94	997,477.94		997,477.94		144,427.72	1,141,905.66	144,427.72
Special Education												
196-938 Special Education	3,866,226.53				3,866,226.53	3,866,226.53		3,866,226.53		2,036,290.53	5,902,517.06	2,036,290.53
196-750 Districtwide												
196-830 Deaf Ed												
196-937 SHARS												
923 Dyslexia	93,903.26				93,903.26	93,903.26		93,903.26		(93,903.26)		(93,903.26)
973 Intervention Services	75,699.33				75,699.33	75,699.33		75,699.33		16,744.56	92,443.89	16,744.56
922 Denton High School Zone												
191-945 Fine Arts	373,623.82				373,623.82	373,623.82		373,623.82		(37,989.63)	335,634.19	(37,989.63)
191-MA-945 Fine Arts - Mariachi												
928 Ryan High School Zone												
932 Counseling	504,549.84				504,549.84	504,549.84		504,549.84		(78,624.11)	425,925.73	(78,624.11)
185-934 Career & Technology	252,720.59				252,720.59	252,720.59		252,720.59		12,129.18	264,849.77	12,129.18
185-935 Advanced Technology Center	2,812,804.73				2,812,804.73	2,812,804.73		2,812,804.73		(427.15)	2,812,377.58	(427.15)
931 Health Services	139,185.38				139,185.38	139,185.38		139,185.38		3,215.02	142,400.40	3,215.02
929 Braswell High School Zone												
181-948 Athletics	806,837.90				806,837.90	806,837.90		806,837.90		(3,697.68)	803,140.22	(3,697.68)
181-820 Natatorium												
958-SSO Safety and Security Department										116,095.66	116,095.66	116,095.66
939 Guyer High School Zone												
939 Secondary Academic Programs												
760/960 District & Support Services	528,050.87				528,050.87	528,050.87		528,050.87		(241,562.62)	286,488.25	(241,562.62)
918 Data and Assessment												
920 Federal Programs	218,146.10				218,146.10	218,146.10		218,146.10		44,874.53	263,020.63	44,874.53
990 Communities in Schools												
TEACHING & LEARNING												
940 Curriculum & Staff Development	490,686.81				490,686.81	490,686.81		490,686.81		(343,185.45)	147,501.36	(343,185.45)
189-IB Curriculum - IBO												
171 Pre-K	318,150.19				318,150.19	318,150.19		318,150.19		(2,337.33)	315,812.86	(2,337.33)
171-114 Ann Windle School for Young Children	1,177,968.61	(1,177,968.61)										
171-124 Gonzalez	2,516,094.49	(2,516,094.49)										
971 Community Education												
731 Community Development												
192-924 Bilingual Education												
Bilingual Education	665,852.48				665,852.48	665,852.48		665,852.48		373,960.38	1,039,812.86	373,960.38
941 Elementary Teaching & Learning												
EF Elm Fork	711,510.02				711,510.02	711,510.02		711,510.02		1,094,360.77	1,805,870.79	1,094,360.77
942 Secondary Teaching & Learning												
943 Digital Learning	580,138.97				580,138.97	580,138.97		580,138.97		331,533.89	911,672.86	331,533.89
919 Advanced Academics	780,614.43				780,614.43	780,614.43		780,614.43		(43,197.14)	737,417.29	(43,197.14)
187-987-38 College, Career, Military Readiness	393,445.88				393,445.88	393,445.88		393,445.88		(140,029.13)	253,416.75	(140,029.13)
190 Gifted & Talented	107,011.89				107,011.89	107,011.89		107,011.89		1,480.70	108,492.59	1,480.70
State Compensatory Fund												
195-005 Davis School	1,394,932.57				1,394,932.57	1,394,932.57		1,394,932.57		119,659.94	1,514,592.51	119,659.94
195-006 JJAEP												
195-039 Fred Moore HS	776,440.57				776,440.57	776,440.57		776,440.57		170,831.65	947,272.22	170,831.65
195-040 Joe Dale Sparks	1,242,274.37				1,242,274.37	1,242,274.37		1,242,274.37		44,388.77	1,286,663.14	44,388.77
195-936 Single Parents Program												
195-959 Homebound	205,641.85				205,641.85	205,641.85		205,641.85		1,388.32	207,030.17	1,388.32
195-941 Curriculum - Elementary	1,617,537.41				1,617,537.41	1,617,537.41		1,617,537.41		(1,617,537.41)		(1,617,537.41)
195-942 Curriculum - Secondary												
195-999 Districtwide												
195-AK At Risk												
195-917 DLL	48,312.70				48,312.70	48,312.70		48,312.70		(48,312.70)		(48,312.70)

Denton ISD
2025-2026 Budget Worksheet
Personnel Budget Salaries

Organization	24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
Accelerated Instruction												
01-699-ASC Summer School - Elementary - Scholar Camp												
01-699-PSC Summer School - Elementary - Scholar Camp												
01-699-BSS Summer School - Bilingual/ESL PreK/K												
01-699-ESY Summer School - ESY Elementary												
02-699-M8C Summer School - Secondary - Math 8												
02-699-HCR Summer School - HS Credit Recovery												
02-699-HSS Summer School - Secondary - Spanish I												
02-699-CTE Summer School - Secondary - Career & College Exploration												
02-699-ESY Summer School - ESY Secondary												
Summer School - HS Tuition Based												
699-06-AC Summer School-Sparks												
195-699-24 Summer School												
TUITION BASED PROGRAMS												
170-045 Extended Day-CMS												
170-107 Extended Day-N Rayzor												
170-728 Extended Day-Business Office										22,792.38	22,792.38	22,792.38
170-944 Extended Day										1,192,450.64	1,192,450.64	1,192,450.64
170-970 Gallian Child Development Center										688,537.14	688,537.14	688,537.14
170-972 Fred Moore Day Nursery School										1,154,163.07	1,154,163.07	1,154,163.07
170- PreK Academy										734,036.89	734,036.89	734,036.89
TECHNOLOGY												
911 Data Processing	6,149,959.52				6,149,959.52	6,149,959.52		6,149,959.52		(1,063,006.27)	5,086,953.25	(1,063,006.27)
OPERATIONS												
193-947 Warehouse	299,145.55				299,145.55	299,145.55		299,145.55		11,554.53	310,700.08	11,554.53
193 Energy Management												
193-TG Grounds Contract												
193-CU Custodial Contract										44,837.31	44,837.31	44,837.31
193-RT Facility Rental Costs												
949 Energy Management												
950 M & O	2,122,643.30				2,122,643.30	2,122,643.30		2,122,643.30		12,957.96	2,135,601.26	12,957.96
952 Housekeeping	78,447.09				78,447.09	78,447.09		78,447.09		49.45	78,496.54	49.45
953 Transportation	1,788,470.59				1,788,470.59	1,788,470.59		1,788,470.59		4,430,789.09	6,219,259.68	4,430,789.09
957 Facilities												
956 Construction	1,196,471.75				1,196,471.75	1,196,471.75		1,196,471.75		(1,171,850.15)	24,621.60	(1,171,850.15)
958 Safety and Security	68,770.96				68,770.96	68,770.96		68,770.96		(68,770.96)		(68,770.96)
193-RT Facility Rental Costs												
	5,553,949.24				5,553,949.24	5,553,949.24		5,553,949.24		3,259,567.23	8,813,516.47	3,259,567.23
FUND 194 - LOCAL FF&E & REPLACEMENT												
194-22 CATE												
194-55 Phone												
194-70 Districtwide-Equipment												
194-22-70 BHS - ROTC												
194-71 Technology												
194-72 Fine Arts-Equipment												
194-73 Fine Arts-Band Uniforms												
194-74 Fine Arts-Instrument Usage												
194-90 Campus Start-up												
194-91 Athletic - Major Maintenance												
194-99 Insurance Deductibles - Property												
OTHER PAYROLL												
TRs/TRS Care												
6298 Stipends												
ED Substitutes												
CW Educational Leave												
AI Critical Writing Team												
VE Attendance Incentives												
VP VEP												
6219 Vacation Payouts												
SR0s - Contract												
Extra Duty												
JW Extra Duty Substitutes												
RV Extra Duty Substitutes												
SU-950 Summer Help												
CO Conditioning												

Denton ISD
2025-2026 Budget Worksheet
Personnel Budget Salaries

Organization		24-25 Original Budget	24-25 Changes	24-25 Educational Leave	24-25 Adjustments	24-25 Base Budget	25-26 Base Budget	25-26 New Funding	25-26 Adjusted Budget	25-26 Educational Leave	25-26 Budget Changes	25-26 Proposed Budget	24-25 Increase (Decrease) Campus/Dept
FM	Field Maintenance												
SS	Saturday School												
TB	Textbook - Summer Help												
JP	Jump Start												
LM	Lunchroom Monitors												
6410	Mileage Allowance												
VO	VOE Students												
6140	Social Security												
6145	Unemployment												
6148	TRS - 2%												
6143	W/C												
TRs On-Behalf													
Fund Balance													
Total		247,069,505.63				247,069,505.63	247,069,505.63		247,069,505.63		15,062,426.32	262,131,931.95	15,062,426.32

Denton ISD
Summary of Budget Changes
2025-2026

Recommended Amount	Description
PERSONNEL	
<u>24-25 Fiscal Year Changes - Personnel</u>	
85,793.00	1 FTE - Providence Elementary - Special Education Speech Path
42,897.00	.5 FTE - McMath Middle School - Special Education Speech Path
42,897.00	.5 FTE - Myers Middle School - Special Education Speech Path
85,793.00	1 FTE - Rivera Elementary - Special Education Speech Path
85,793.00	1 FTE - Ann Windle Elementary - Special Education Speech Path
46,936.00	1 FTE - Fred Moore Day Nursery School - Child Development Lead Teacher
44,742.00	1 FTE - Fred Moore Day Nursery School - Child Development Assistant
85,000.00	1 FTE - School Security Officer Floater
35,500.00	1 FTE - Braswell High School - Special Education PCA
35,500.00	1 FTE - Sandbrock Ranch Elementary - Special Education PCA
35,500.00	1 FTE - Myers Middle School - Special Education PCA
71,000.00	1 FTE - Guyer High School - Special Education FLS Teacher
35,500.00	1 FTE - Guyer High School - Special Education FLS Aide
71,000.00	1 FTE - EP Rayzor - Special Education Teacher
35,500.00	1 FTE - Bell Elementary - Special Education Comm Aide
35,500.00	1 FTE - Paloma Creek Elementary - Special Education Comm Aide
35,500.00	1 FTE - Sandbrock Ranch Elementary - Special Education Comm Aide
35,500.00	1 FTE - Providence Elementary - Special Education FLS Aide
(48,000.00)	State Comp - Reclass General Fund/Title I
897,851.00	Total 24-25 Fiscal Year Changes - Personnel
<u>Elementary</u>	
2,289,732.00	Fred Hill Elementary (see Fred Hill Elementary staffing sheet on page VIII-26)
3,758,065.00	Anita Reeves Elementary (see Anita Reeves Elementary staffing sheet on page VIII-27)
(4,262,381.00)	Ginnings Elementary (see Ginnings Elementary staffing sheet on page VIII-28)
(2,663,171.00)	Gonzalez School for Young Children (see Gonzalez School for Young Children staffing sheet on page VIII-29)
(142,000.00)	(2) FTE's - Bell Elementary
(142,000.00)	(2) FTE's - Cross Oaks Elementary
(71,000.00)	(1) FTE - Martinez Elementary
(71,000.00)	(1) FTE - Paloma Creek Elementary
(497,000.00)	(7) FTEs - Providence Elementary
(71,000.00)	(1) FTE - Savannah Elementary
71,000.00	1 FTE - Sandbrock Ranch Elementary
(71,000.00)	(1) FTE - Borman Elementary
142,000.00	2 FTEs - Evers Park Elementary
71,000.00	1 FTE - Houston Elementary
(142,000.00)	(2) FTEs - Newton Rayzor Elementary
71,000.00	1 FTE - Ann Windle School for Young Children
142,000.00	2 FTEs - WS Ryan Elementary
(71,000.00)	(1) FTE - Adkins Elementary
(284,000.00)	(4) FTEs - Blanton Elementary
(213,000.00)	(3) FTEs - Hawk Elementary
(142,000.00)	(2) FTEs - McNair Elementary
213,000.00	3 FTEs - Hodge Elementary
(71,000.00)	(1) FTE - Pecan Creek Elementary
(71,000.00)	(1) FTE - Rivera Elementary
142,000.00	2 FTEs - Shultz Elementary
(355,000.00)	(5) FTEs - Stephens Elementary
(2,439,755.00)	Total Elementary
<u>Middle School</u>	
(106,500.00)	(1.5) FTEs - Crownover Middle School
(177,500.00)	(2.5) FTEs - Strickland Middle School
(142,000.00)	(2) FTEs - Calhoun Middle School
(71,000.00)	(1) FTEs - McMath Middle School
(142,000.00)	(2) FTEs - Navo Middle School
(106,500.00)	(1.5) FTEs - Harpool Middle School
(213,000.00)	(3) FTEs - Myers Middle School
(142,000.00)	(2) FTEs - Rodriguez Middle School
(1,100,500.00)	Total Middle School

Denton ISD
Summary of Budget Changes
2025-2026

Recommended Amount	Description
	<u>High School</u>
(355,000.00)	(5) FTEs - Denton High School
(497,000.00)	(7) FTEs - Ryan High School
(923,000.00)	(13) FTEs - Guyer High School
(284,000.00)	(4) FTEs - Braswell High School
(2,059,000.00)	Total High School
(3,159,500.00)	Total Secondary Personnel
	<u>District-wide Personnel</u>
(2,566,800.00)	(60) FTEs Non-Classroom Positions
500,000.00	Teacher Retirement System Budgets
	Program Changes:
	Special Education:
	Special Education - Thrive Behavioral Program
497,000.00	7 FTEs - Special Education Teacher
426,000.00	12 FTEs - Special Education Aides
142,000.00	2 FTEs - Special Education Teachers
1,011,750.00	28.5 FTEs - Special Education Paraprofessionals
-	2 FTEs - Special Education Diagnostician (Grant Funded)
994,000.00	14 FTEs - Special Education ARD Facilitators
(994,000.00)	14 FTEs - Special Education ARD Facilitators - Reclass to Higher Cost Grant Fund
257,379.00	3 FTEs - Special Education Speech Therapist (SLP)
(88,087.00)	1 FTE - Special Education Licensed Specialist in School Psychology (LSSP)
(172,000.00)	2 FTEs - Special Education Licensed Specialist in School Psychology (LSSP) Intern
(88,087.00)	(1) FTE - Special Education Occupational Therapist
	Bilingual/ESL:
(319,500.00)	(4.5) FTEs - ESL Support
71,000.00	1 FTE - Bilingual Support
(34,565.00)	(1) FTE - Bilingual Aide
34,565.00	.5 FTE - Bilingual/LPAC Aide
-	(2) FTEs - Bilingual Title 3 Aide (Grant Funded)
-	(2) FTEs - Bilingual Title 3 Coach (Grant Funded)
(74,797.00)	1 FTE - Bilingual Instructional Coach
-	1 FTE - Facilitator, DLE/ESL (Grant Funded)
	State Compensatory:
35,500.00	Paloma Creek - Reading Interventionist - .5 FTE
(28,400.00)	.4 FTE - Social Worker - Reclass to Title - Davis School
(397,042.00)	Total District-wide Positions
(5,098,446.00)	Total New Positions
(5,098,446.00)	Total Personnel

Denton ISD
Summary of Budget Changes
2025-2026

Recommended Amount	Description
NON-PERSONNEL	
<u>24-25 Fiscal Year Changes - Non-Personnel</u>	
1,714,292.00	Special Education - Specialized Education of Texas
1,500.00	Ann Windle Local Budget for Head Start Students
<hr/> 1,715,792.00	Total 24-25 Fiscal Year Changes - Non-Personnel
<u>25-26 Fiscal Year Changes - Non-Personnel</u>	
(11,602.00)	Superintendent/Board of Trustees Department Budget
(33,046.00)	Board of Trustees Department Budget
200,000.00	Election Budget
(2,975.00)	General Counsel Department Budget
49,264.00	Communications/Publications Department Budget
(20,441.00)	Foundation Department Budget
8,403.00	Human Resources Department Budget
(63,511.00)	Administrative Services Department Budget
35,011.00	Financial Operations Department Budget
82,704.00	Risk Management Department Budget
2,652,372.00	District-Wide Budget
(31,158.00)	Academic Programs Department Budget
927,683.00	Special Education Department Budget
248,729.00	Fine Arts Department Budget
(4,158.00)	Counseling Department Budget
(14,742.00)	Career & Technology Department Budget
(1,887.00)	Health Services Department Budget
507,400.00	Athletics Department Budget
(145,655.00)	Safety & Security Department Budget
(10,506.00)	District & Support Services Department Budget
1,379.00	Data & Assessment Department Budget
(328,362.00)	Teaching & Learning Department Budget
(59,986.00)	Bilingual Department Budget
(18,241.00)	State Compensatory Budget
(37,167.00)	Federal Programs Department Budget
(8,653.00)	Community Education Department Budget
(562.00)	Community Development Department Budget
37,893.00	Extended School Day Budget
(1,377.00)	Extended School Day Business Office Budget
(6,269.00)	Virginia Gallian Child Development Center Budget
8,114.00	Fred Moore Day Nursery School Budget
(235,777.00)	Technology Department Budget
1,237,141.00	Operations Department Budget
(7,243.00)	Construction Department Budget
125,000.00	DCAD Fee Increase
128,495.00	Educational Leave
271,404.00	Per Pupil Increase
2,300,000.00	District Substitute Budget
400,000.00	Student Resource Officer Budget
(1,714,292.00)	Special Education - Specialized Education of Texas
<hr/> 8,179,174.00	Total Non-Personnel
<u>25-26 One Time Adjustments</u>	
Total 25-26 One Time Adjustments	
<hr/> 8,179,174.00	Total Non-Personnel and Other
<hr/> <u>3,080,728.00</u>	Total Changes

Denton ISD
Summary of Budget Changes
2025-2026

Recommended Amount	Description
	2025-2026 Summary
Proposed 25-26	
0.6374 +.48; 9.5%	Revenue
322,131,145.00	2025-2026 - Adopted Revenue Budget
7,786,882.00	2025-2026 - Property Taxes Revenue based on 10% Growth
(1,345,000.00)	2025-2026 - Projected Other Local Revenue
(4,583,858.00)	2025-2026 - Estimated State Funding
-	2025-2026 - TRS On-Behalf
5,000,000.00	2025-2026 - One Time Revenue (Property Tax Audit)
(3,424,357.00)	2025-2026 - Estimated Federal Funding
-	2025-2026 - Other Revenue (Transfer from W/C)
325,564,812.00	2025-2026 - Total Proposed Revenue Budget
	Expenses
342,048,541.00	2024-2025 - Adopted Budget
	2024-2025 - Adjustments - One-Time Expenditures
342,048,541.00	2024-2025 Base Budget
(5,098,446.00)	2025-2026 Changes to Payroll Cost
8,179,174.00	2025-2026 Changes to Non-Payroll Budgets
3,080,728.00	Total Changes
345,129,269.00	2025-2026 Proposed Expenditure Budget
(19,564,457.00)	Net Revenue less Expenditures

2024-2025 PERSONNEL CHANGES

ELEMENTARY CAMPUS POSITIONS			
POSITIONS	UNITS	RATE	AMOUNT
Providence Elementary - Speech Path, SPED	1.00	85,793.00	85,793.00
Ann Windle Elementary - Speech Path, SPED	1.00	85,793.00	85,793.00
Bell Elementary - Aide, SPED Communications	1.00	35,500.00	35,500.00
EP Rayzor Elementary - SPED Teacher	1.00	71,000.00	71,000.00
Paloma Creek Elementary - Aide, SPED Communications	1.00	35,500.00	35,500.00
Providence Elementary - Aide, SPED FLS	1.00	35,500.00	35,500.00
Rivera Elementary - Speech Path, SPED	1.00	85,793.00	85,793.00
Sandbrock Ranch Elementary - Aide, SPED Communications	1.00	35,500.00	35,500.00
Sandbrock Ranch Elementary - PCA	1.00	35,500.00	35,500.00
TOTAL ELEMENTARY CAMPUS POSITIONS	9.00		505,879.00
SECONDARY CAMPUS POSITIONS			
POSITIONS	UNITS	RATE	AMOUNT
McMath Middle School - Speech Path, SPED	0.50	85,793.00	42,897.00
Meyers Middle School - Speech Path, SPED	0.50	85,793.00	42,897.00
Myers Middle School - PCA	1.00	35,500.00	35,500.00
TOTAL MIDDLE SCHOOL POSITIONS	2.00		121,294.00
Braswell High School - PCA	1.00	35,500.00	35,500.00
Guyer High School - Aide, SPED FLS	1.00	35,500.00	35,500.00
Guyer High School - SPED FLS	1.00	71,000.00	71,000.00
TOTAL HIGH SCHOOL POSITIONS	3.00		142,000.00
TOTAL SECONDARY CAMPUS POSITIONS	5.00		263,294.00
DISTRICT WIDE POSITIONS			
POSITIONS	UNITS	RATE	AMOUNT
Fred Moore Day Nursery School - Assistant	1.00	44,742.00	44,742.00
Fred Moore Day Nursery School - Lead Teacher	1.00	46,936.00	46,936.00
School Security Officer - Floater	1.00	85,000.00	85,000.00
State Compensatory - Reclass Coaches to General Fund	1.00	23,000.00	23,000.00
State Compensatory - Reclass Teacher to Title	(1.00)	71,000.00	(71,000.00)
TOTAL DISTRICT WIDE POSITIONS	3.00		128,678.00
TOTAL 24-25 PERSONNEL	17.00		897,851.00

2025-2026 PERSONNEL CHANGES

ELEMENTARY CAMPUS POSITIONS			
POSITIONS	UNITS	RATE	AMOUNT
Hill Elementary - see Fred Hill Elementary School Staffing Sheet	10.00	2,289,732.00	2,289,732.00
Reeves Elementary - see Anita Reeves Elementary School Staffing Sheet	24.00	3,758,065.00	3,758,065.00
Temporary Closing of Ginnings Elementary - see Ginnings Staffing Sheet	(32.00)	(4,262,381.00)	(4,262,381.00)
PreK Reallocation - see Gonzalez School for Young Children Staffing Sheet	(13.00)	(2,663,171.00)	(2,663,171.00)
Bell Elementary	(2.00)	71,000.00	(142,000.00)
Cross Oaks Elementary	(2.00)	71,000.00	(142,000.00)
Martinez Elementary	(1.00)	71,000.00	(71,000.00)
Paloma Creek Elementary	(1.00)	71,000.00	(71,000.00)
Providence Elementary	(7.00)	71,000.00	(497,000.00)
Savannah Elementary	(1.00)	71,000.00	(71,000.00)
Sandbrook Ranch Elementary	1.00	71,000.00	71,000.00
Borman Elementary	(1.00)	71,000.00	(71,000.00)
Evers Park Elementary	2.00	71,000.00	142,000.00
Houston Elementary	1.00	71,000.00	71,000.00
Newton Rayzor Elementary	(2.00)	71,000.00	(142,000.00)
Windle ECS Elementary	1.00	71,000.00	71,000.00
WS Ryan Elementary	2.00	71,000.00	142,000.00
Adkins Elementary	(1.00)	71,000.00	(71,000.00)
Blanton Elementary	(4.00)	71,000.00	(284,000.00)
Hawk Elementary	(3.00)	71,000.00	(213,000.00)
McNair Elementary	(2.00)	71,000.00	(142,000.00)
Hodge Elementary	3.00	71,000.00	213,000.00
Pecan Creek Elementary	(1.00)	71,000.00	(71,000.00)
Rivera Elementary	(1.00)	71,000.00	(71,000.00)
Shultz Elementary	2.00	71,000.00	142,000.00
Stephens Elementary	(5.00)	71,000.00	(355,000.00)
TOTAL ELEMENTARY CAMPUS POSITIONS	(33.00)		(2,439,755.00)
SECONDARY CAMPUS POSITIONS			
POSITIONS	UNITS	RATE	AMOUNT
Crownover Middle School	(1.50)	71,000.00	(106,500.00)
Strickland Middle School	(2.50)	71,000.00	(177,500.00)
Calhoun Middle School	(2.00)	71,000.00	(142,000.00)
McMath Middle School	(1.00)	71,000.00	(71,000.00)
Navo Middle School	(2.00)	71,000.00	(142,000.00)
Harpool Middle School	(1.50)	71,000.00	(106,500.00)
Myers Middle School	(3.00)	71,000.00	(213,000.00)
Rodriguez Middle School	(2.00)	71,000.00	(142,000.00)
TOTAL MIDDLE SCHOOL POSITIONS	(15.50)		(1,100,500.00)
Denton High School	(5.00)	71,000.00	(355,000.00)
Ryan High School	(7.00)	71,000.00	(497,000.00)
Guyer High School	(13.00)	71,000.00	(923,000.00)
Braswell High School	(4.00)	71,000.00	(284,000.00)
TOTAL HIGH SCHOOL POSITIONS	(29.00)		(2,059,000.00)
TOTAL SECONDARY CAMPUS POSITIONS	(44.50)		(3,159,500.00)
DISTRICT WIDE PROGRAM CHANGES			
POSITIONS	UNITS	RATE	AMOUNT
SPECIAL EDUCATION			
Thrive Behavioral Program - Teachers	7.00	71,000.00	497,000.00
Thrive Behavioral Program - Paraprofessionals	12.00	35,500.00	426,000.00
Special Education - Teachers	2.00	71,000.00	142,000.00
Special Education - Paraprofessionals	28.50	35,500.00	1,011,750.00
Special Education - ARD Facilitators	14.00	71,000.00	994,000.00
Reclass Positions to Grant Fund	(14.00)	71,000.00	(994,000.00)
Special Education - Speech Therapists	3.00	85,793.00	257,379.00
Special Education - LSSP	(1.00)	88,087.00	(88,087.00)
Special Education - LSSP Intern	(2.00)	86,000.00	(172,000.00)
Special Education - Occupational Therapist	(1.00)	88,087.00	(88,087.00)
TOTAL SPECIAL EDUCATION PROGRAM CHANGES	48.50		1,985,955.00
BILINGUAL/ESL			
ESL Support	(4.50)	71,000.00	(319,500.00)
Bilingual Support	1.00	71,000.00	71,000.00
Aide, Bilingual	(1.00)	34,565.00	(34,565.00)
Aide Bilingual/LPAC	1.00	34,565.00	34,565.00
Bilingual Instructional Coach	(1.00)	74,797.00	(74,797.00)
TOTAL BILINGUAL/ESL PROGRAM CHANGES	(4.50)		(323,297.00)
STATE COMPENSATORY			
Paloma Creek - Reading Interventionist	0.50	71,000.00	35,500.00
Davis - Social Worker - reclass from State Comp to Title	(0.40)	71,000.00	(28,400.00)
TOTAL STATE COMPENSATORY PROGRAM CHANGES	0.10		7,100.00
TOTAL DISTRICT WIDE PROGRAM CHANGES	44.10		1,669,758.00
TRS Public Education Employer Contribution			500,000.00
FTE Reductions - Non-Classroom	(60.00)		(2,566,800.00)
TOTAL DISTRICT WIDE POSITIONS	(60.00)		(2,066,800.00)
TOTAL DISTRICT WIDE	(15.90)		(397,042.00)
TOTAL 25-26 PERSONNEL	(93.40)		(5,996,297.00)
TOTAL PERSONNEL CHANGES	(76.40)		(5,098,446.00)

**Denton ISD
Fred Hill Elementary School
Staffing Sheet**

FTE	PROFESSIONAL	BUDGET
1.00	Principal	165,281.00
0.50	Assistant Principal	49,171.00
1.00	Counselor	92,118.00
1.00	Librarian	71,000.00
1.00	Nurse	77,239.00
<u>4.50</u>		<u>454,809.00</u>
	<u>Special Education</u>	
1.00	Special Education Teacher - General	71,000.00
1.00	Special Education Teacher - Comm	71,000.00
1.00	Special Education Teacher - FLS	71,000.00
	Diagnostician (Grant Funded)	0.00
<u>3.00</u>		<u>213,000.00</u>
	<u>State Comp</u>	
0.50	Reading Interventionist	35,500.00
0.50	Math Interventionist	35,500.00
<u>1.00</u>		<u>71,000.00</u>
	<u>Dyslexia</u>	
1.00	Dyslexia Teachers	71,000.00
<u>1.00</u>		<u>71,000.00</u>
9.00	Teachers (Kindergarten - 5th Grade)	639,000.00
1.00	PreK Teacher	71,000.00
1.00	Expo Teacher	71,000.00
1.00	Art Teacher	71,000.00
1.00	Music Teacher	71,000.00
1.00	PE Teacher	71,000.00
<u>14.00</u>		<u>994,000.00</u>
	<u>Safety & Security</u>	
1.00	School Security Officer	85,503.00
<u>24.50</u>	Total Professional Staff	<u>1,889,312.00</u>
	PARA-PROFESSIONAL	
1.00	Secretary	49,485.00
1.00	Receptionist	38,263.00
1.00	PreK Aide	34,260.00
	Case Management Aide (Grant Funded)	0.00
2.00	Special Education Aide (General)	76,689.00
2.00	Special Education Aide (Comm)	76,689.00
3.00	Special Education Aide (FLS)	115,034.00
<u>10.00</u>		<u>390,420.00</u>
<u>10.00</u>	Total Para-Professional Staff	<u>390,420.00</u>
	Hill Elementary School Stipends	10,000.00
<u>34.50</u>	Total Reeves Elementary School Staff	<u>2,289,732.00</u>

**Denton ISD
Anita Reeves Elementary School
Staffing Sheet**

FTE	PROFESSIONAL	BUDGET
1.00	Principal	165,281.00
1.00	Assistant Principal	98,341.00
1.00	Counselor	92,118.00
1.00	Librarian	71,000.00
1.00	Nurse	77,239.00
<u>5.00</u>		<u>503,979.00</u>
	<u>Special Education</u>	
2.00	Special Education Teacher - General	142,000.00
4.00	Special Education Teacher - ESCE	284,000.00
1.00	Special Education Teacher - FLS	71,000.00
	Diagnostician (Grant Funded)	0.00
<u>7.00</u>		<u>497,000.00</u>
	<u>State Comp</u>	
0.50	Reading Interventionist	35,500.00
0.50	Math Interventionist	35,500.00
0.00	Reading Recovery	0.00
<u>1.00</u>		<u>71,000.00</u>
	<u>Dyslexia</u>	
1.00	Dyslexia Teachers	71,000.00
<u>1.00</u>		<u>71,000.00</u>
20.00	Teachers (Kindergarten - 5th Grade)	1,420,000.00
4.00	PreK Teacher	284,000.00
1.00	Expo Teacher	71,000.00
1.00	Art Teacher	71,000.00
1.00	Music Teacher	71,000.00
1.00	PE Teacher	71,000.00
<u>28.00</u>		<u>1,988,000.00</u>
	<u>Safety & Security</u>	
1.00	School Security Officer	85,503.00
<u>43.00</u>	Total Professional Staff	<u>3,216,520.00</u>
	PARA-PROFESSIONAL	
1.00	Secretary	49,485.00
1.00	Receptionist	38,263.00
0.00	Attendance Clerk	0.00
4.00	PreK Aide	137,039.00
0.00	PE Aide	0.00
0.50	Case Management Aide (Grant Funded)	0.00
1.00	Special Education Aide - General	38,345.00
4.00	Special Education Aide - ECSE	153,379.00
3.00	Special Education Aide - FLS	115,034.00
<u>14.50</u>		<u>531,545.00</u>
<u>14.50</u>	Total Para-Professional Staff	<u>531,545.00</u>
	Anita Reeves Elementary School Stipends	10,000.00
<u>57.50</u>	Total Reeves Elementary School Staff	<u>3,758,065.00</u>

Denton ISD
Ginnings Elementary School (temporary closing)

FTE	PROFESSIONAL	BUDGET
(1.00)	Principal	(130,651.00)
(1.00)	Assistant Principal	(92,341.00)
(1.00)	Counselor	(84,916.00)
(1.00)	Counselor-Student A/EL	(84,916.00)
(1.00)	Librarian	(71,000.00)
(1.00)	Nurse	(71,241.00)
(7.00)		(535,065.00)
	Special Education	
(3.00)	Special Education Teacher - General	(213,000.00)
(1.00)	Special Education Teacher - FLS	(71,000.00)
(1.00)	Special Education Teacher - PABS	(71,000.00)
(1.00)	Behavior Specialist (Grant Funded)	0.00
(0.49)	Diagnostician (Grant Funded)	0.00
(6.49)		(355,000.00)
	Bilingual/ESL	
(1.00)	ESL Support	(71,000.00)
(1.00)		(71,000.00)
	State Comp	
(1.00)	Reading Interventionist	(71,000.00)
(1.00)	Math Interventionist	(71,000.00)
(1.00)	Reading Recovery	(71,000.00)
(3.00)		(213,000.00)
	Dyslexia	
(1.00)	Dyslexia Teachers	(71,000.00)
(1.00)		(71,000.00)
(30.00)	Teachers	(2,130,000.00)
(1.00)	PreK Teacher	(71,000.00)
(1.00)	Expo Teacher	(71,000.00)
(1.00)	Dual Language	(71,000.00)
(1.00)	Art Teacher	(71,000.00)
(1.00)	Music Teacher	(71,000.00)
(1.00)	PE Teacher	(71,000.00)
(36.00)		(2,556,000.00)
	Safety & Security	
(1.00)	School Security Officer	(78,836.00)
(55.49)	Total Professional Staff	(3,879,901.00)
	PARA-PROFESSIONAL	
(1.00)	Secretary	(45,733.00)
(1.00)	Receptionist	(35,419.00)
(1.00)	Attendance Clerk	(35,419.00)
(1.00)	PreK Aide	(31,740.00)
(1.00)	PE Aide	(33,625.00)
(1.00)	Bilingual/LPAC Aide	(33,625.00)
(1.50)	Special Education Aide - General	(50,437.00)
(2.00)	Special Education Aide - FLS	(70,988.00)
(1.00)	Special Education Aide - PABS	(35,494.00)
(0.33)	Case Management Aide (Grant Funded)	0.00
(10.83)		(372,480.00)
(10.83)	Total Para-Professional Staff	(372,480.00)
	Ginnings School Stipends	(10,000.00)
(66.32)	Total Ginnings Elementary School Staff	(4,262,381.00)

Denton ISD
Gonzalez School for Young Children - PreK Reallocation

FTE	PROFESSIONAL	BUDGET
(1.00)	Principal	(130,651.00)
(1.00)	Assistant Principal	(92,341.00)
(1.00)	Counselor	(84,916.00)
(1.00)	Librarian	(71,000.00)
(1.00)	Nurse	(71,241.00)
<u>(5.00)</u>		<u>(450,149.00)</u>
	Special Education	
(6.00)	Special Education Teacher - ECSE	(426,000.00)
(0.33)	LSSP (Grant Funded)	0.00
(0.50)	Diagnostician (Grant Funded)	0.00
<u>(6.83)</u>		<u>(426,000.00)</u>
	Teachers	0.00
(13.00)	PreK Teacher	(923,000.00)
<u>(13.00)</u>		<u>(923,000.00)</u>
	Safety & Security	
(1.00)	School Security Officer	(78,836.00)
<u>(25.83)</u>	Total Professional Staff	<u>(1,877,985.00)</u>
	PARA-PROFESSIONAL	
(1.00)	Secretary	(45,733.00)
(1.00)	Receptionist	(35,419.00)
(9.00)	PreK Aide	(285,658.00)
(4.00)	Bilingual/LPAC Aide	(134,499.00)
(7.00)	Special Education Teacher Aide - ECSE	(248,458.00)
(1.00)	Parent Liason	(35,419.00)
(0.50)	Case Management Aide (Grant Funded)	0.00
<u>(23.50)</u>		<u>(785,186.00)</u>
<u>(23.50)</u>	Total Para-Professional Staff	<u>(785,186.00)</u>
<u>(49.33)</u>	Total Gonzalez School for Young Children Staff	<u>(2,663,171.00)</u>