

August 7, 2025

#061-901

Susannah O'Bara, Superintendent  
Denton Independent School District  
1307 North Locust St  
Denton, TX 76201

Re: Intent to Reduce District's Local Revenue Level

Dear Superintendent:

Thank you for informing us of the Denton Independent School District's intent to exercise Option 3 in order to reduce the district's revenue level in excess of entitlement for the 2025-2026 school year.

Please be advised that a signed Option 3 **Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding)** must be received by September 1, 2025.

The district may proceed with its tax rate adoption process once the Texas Education Agency has determined the district's maximum compressed tax rate via the Local Property Value Survey subsystem of the Foundation School Program system in the Texas Education Agency Login (TEAL).

Please refer to the *Options and Procedures for Districts with Local Revenue in Excess of Entitlement* for the 2025-2026 school year for information regarding other fiscal, procedural, and administrative requirements for districts with excess local revenue. Questions should be addressed to Kim Wall by email at [recapture@tea.texas.gov](mailto:recapture@tea.texas.gov) or by phone at (512) 463-4809.

Sincerely,



Amy Copeland  
Chief School Finance Officer, Associate Commissioner