

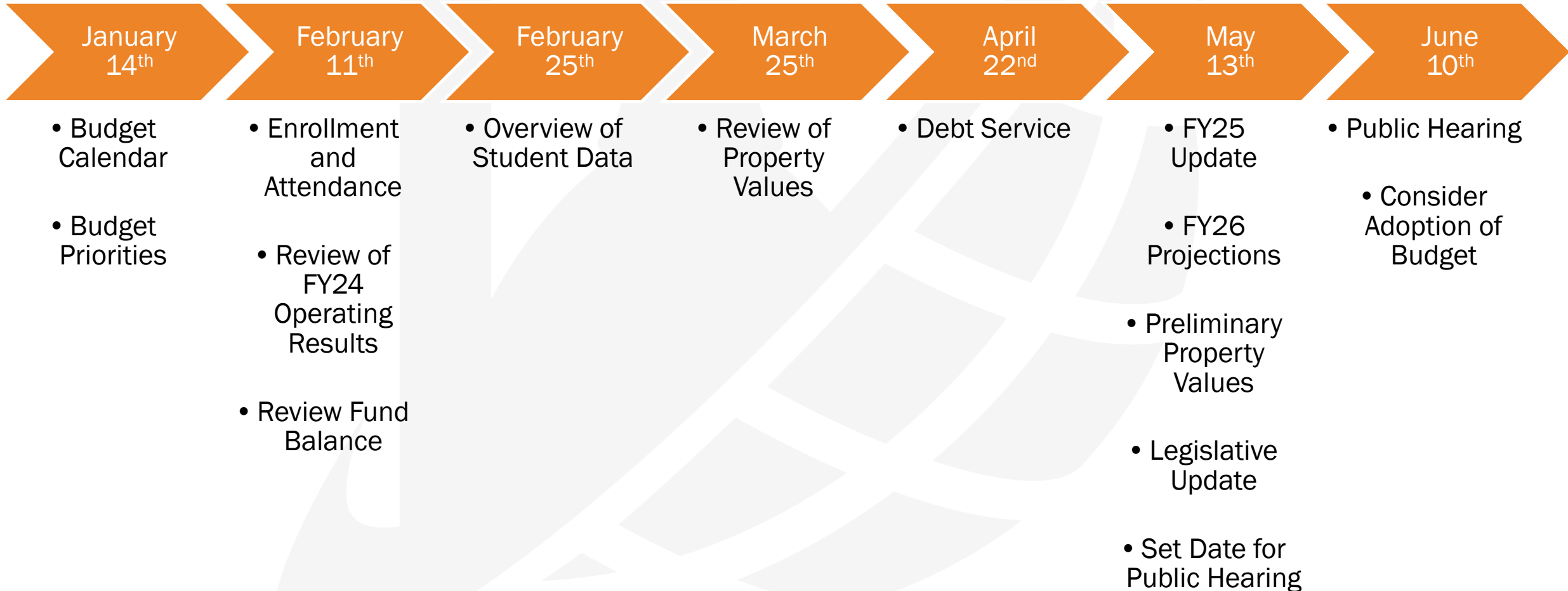


DENTON INDEPENDENT SCHOOL DISTRICT

2025-2026
BUDGET DISCUSSIONS

BOARD OF TRUSTEES
MAY 13, 2025

BUDGET CALENDAR



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





AGENDA

FY25 Update

FY26 Projections

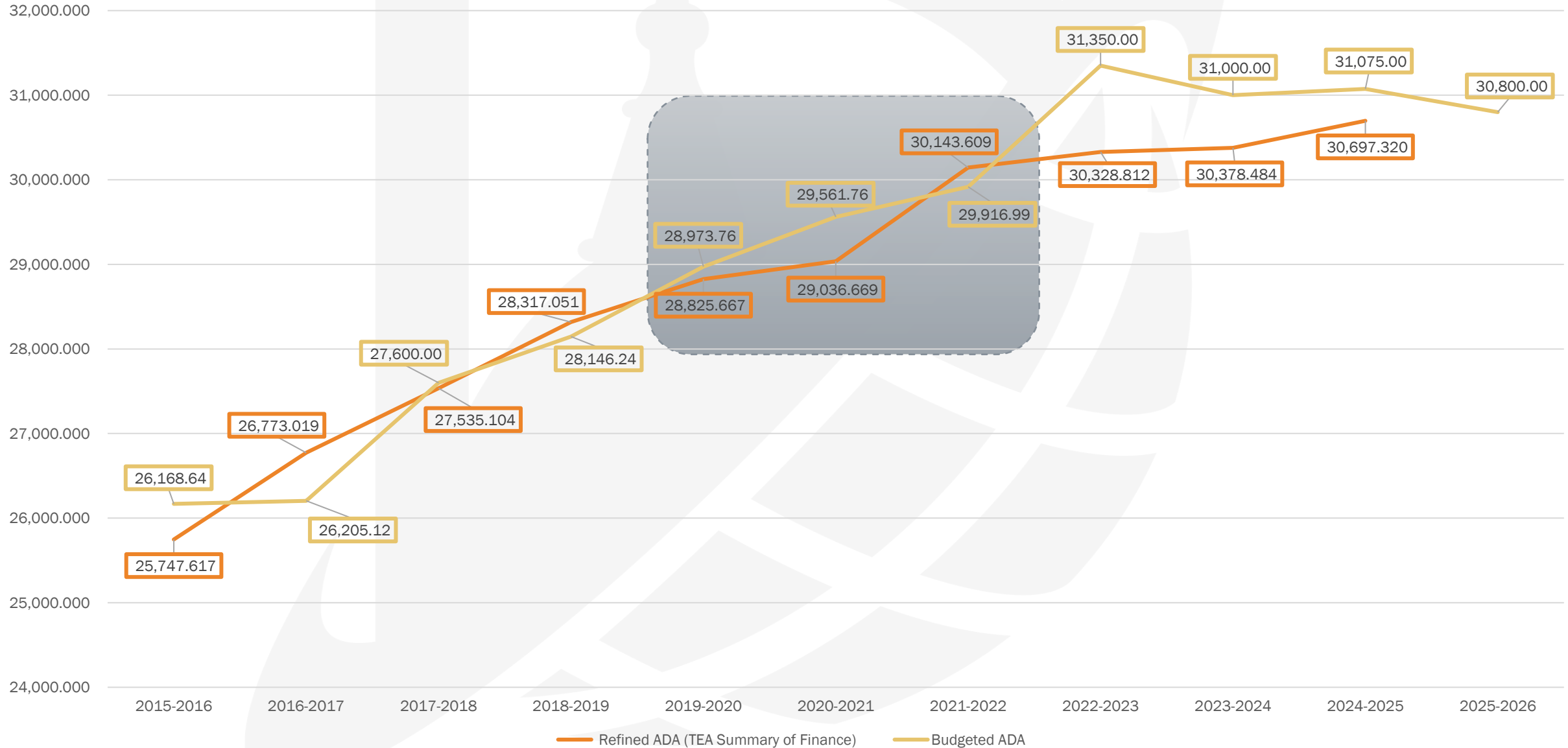
Preliminary Property Values

89th Legislative Session



2024-2025
BUDGET UPDATE

Denton Independent School District Average Daily Attendance (ADA)

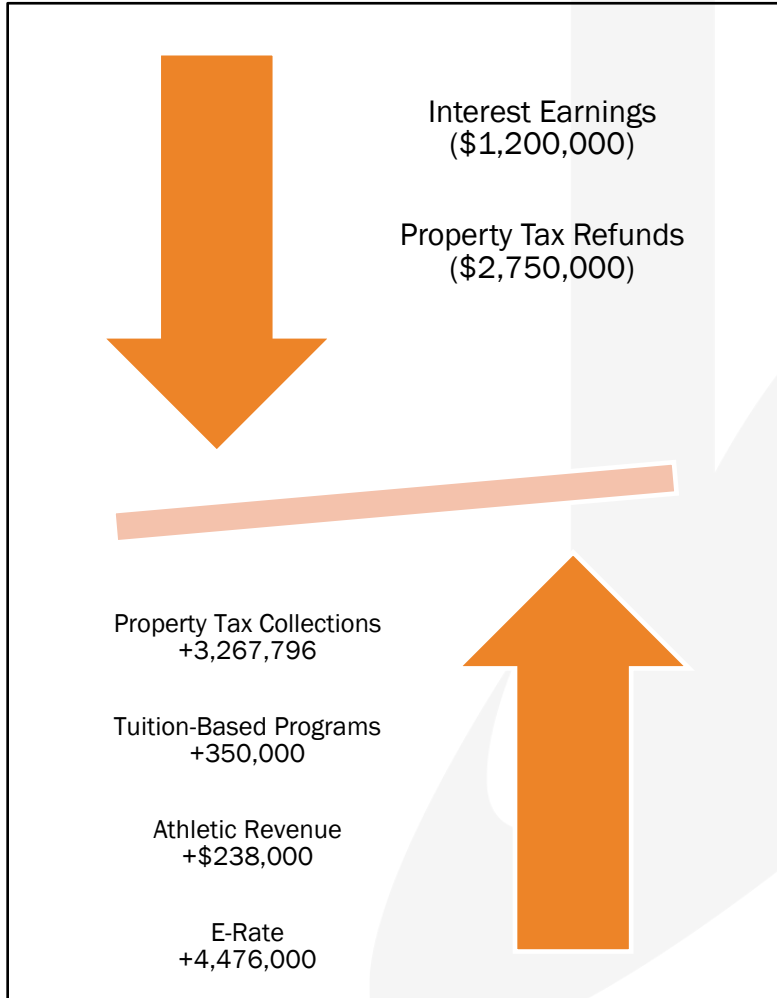


**2024-2025 ADOPTED REVENUE BUDGET
AS COMPARED TO THE
2024-2025 PROJECTED FINAL REVENUE BUDGET**

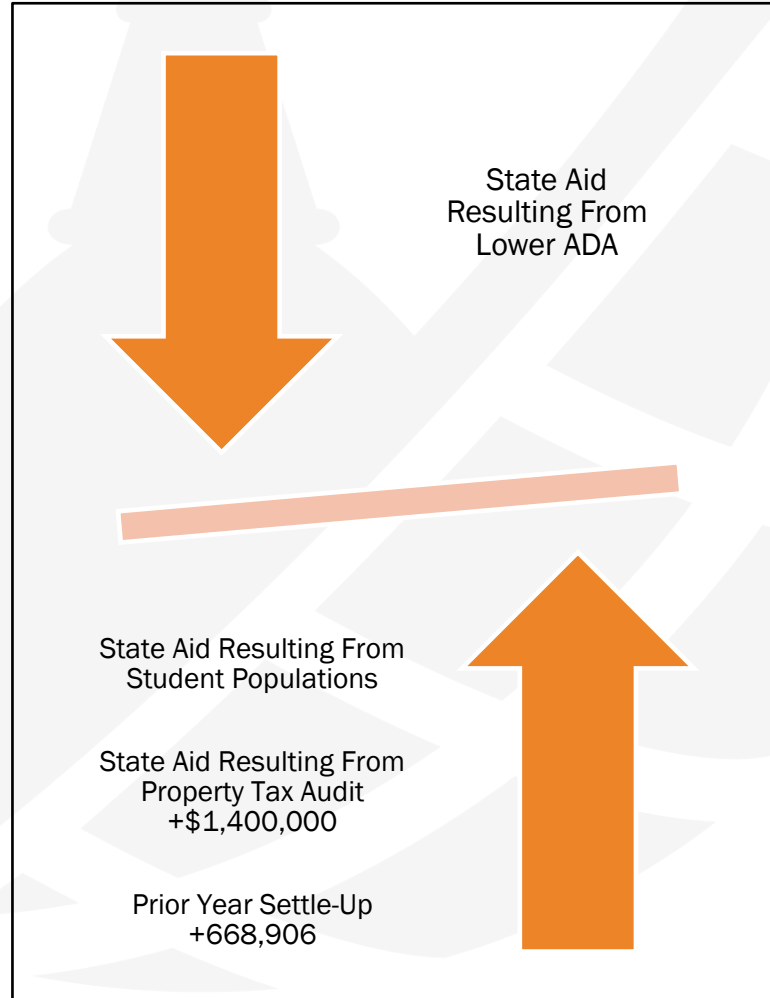
	2024-2025 Adopted Budget	2024-2025 Projected Final Budget	Variance
Property Taxes	217,900,923	218,433,334	532,411
Other Local Revenue	9,652,100	13,821,457	4,169,357
State Funding	88,228,122	90,780,650	2,552,528
Federal Funding	5,350,000	3,086,727	(2,263,273)
Other	1,000,000	1,025,037	25,037
Total Revenue	322,131,145	327,147,205	5,016,060

2024-2025 REVENUE UPDATE (MAJOR LINE ITEMS)

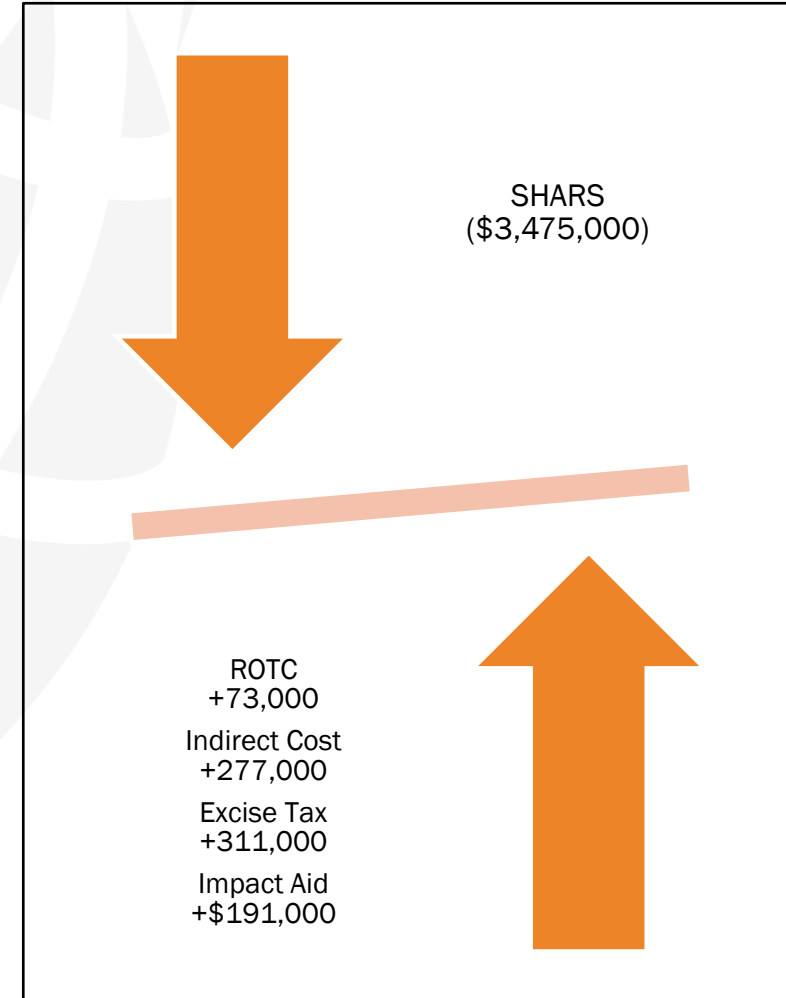
LOCAL FUNDING + \$4.7M



STATE FUNDING + \$2.5M



FEDERAL FUNDING - (\$2.2M)



2024-2025 BUDGET UPDATE

CURRENT EXPENDITURE BUDGET (AS OF 5/6/25)	ESTIMATE OF FUNDS REMAINING UNSPENT	ESTIMATED EXPENDITURE BUDGET	PROJECTED REVENUE BUDGET	VARIANCE
\$351,174,567	(\$4,455,000)	\$346,719,567	\$327,147,205	(\$19,572,362)

Potential Opportunities to Reclassify General Fund Expenditures to Grants



2025-2026
BUDGET OUTLOOK

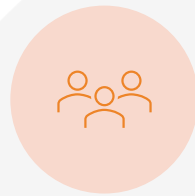


2025-2026
REVENUE PROJECTIONS

2025-2026 GENERAL FUND REVENUE ASSUMPTIONS



Property Value
Growth
9.5%

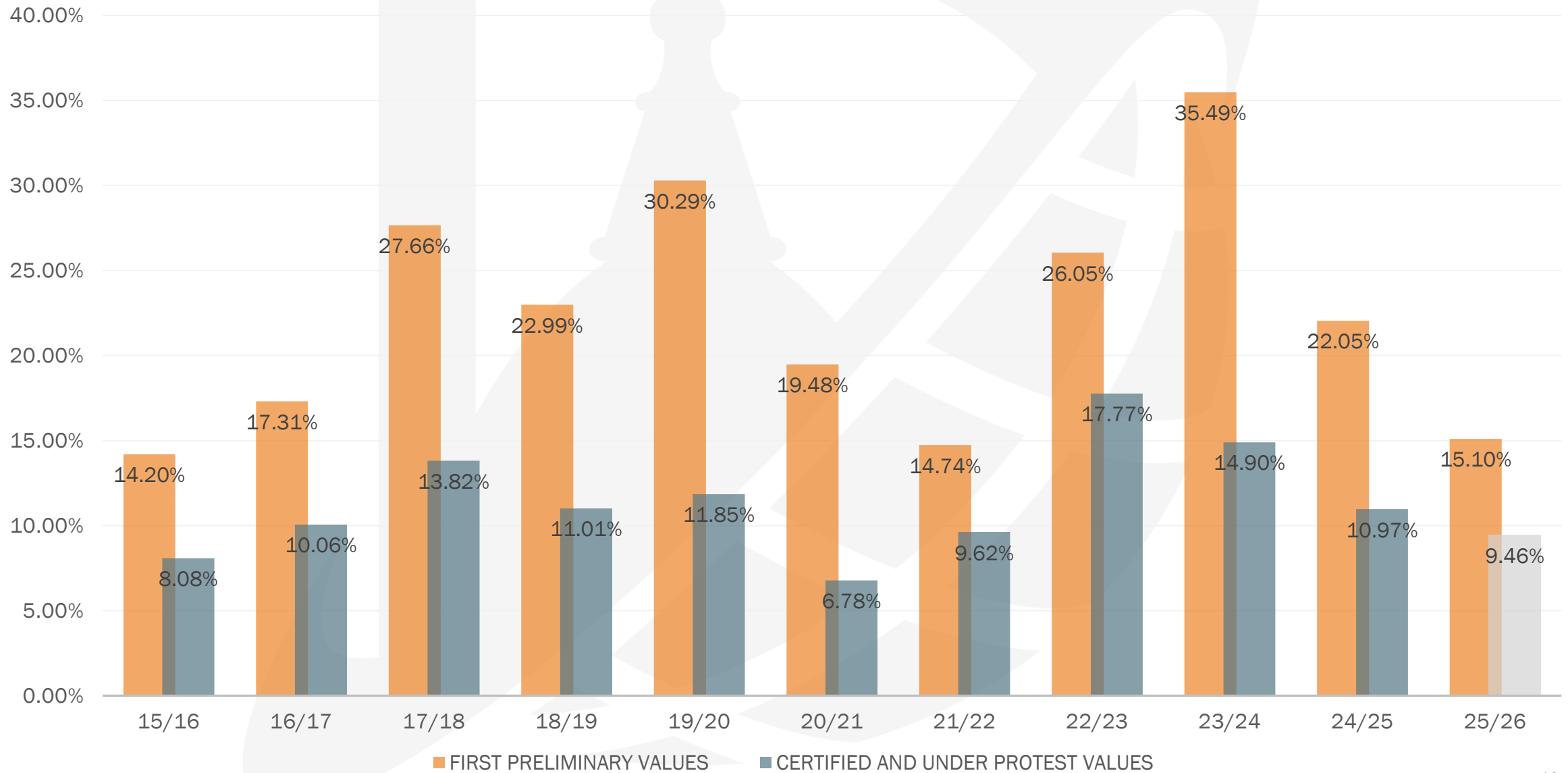


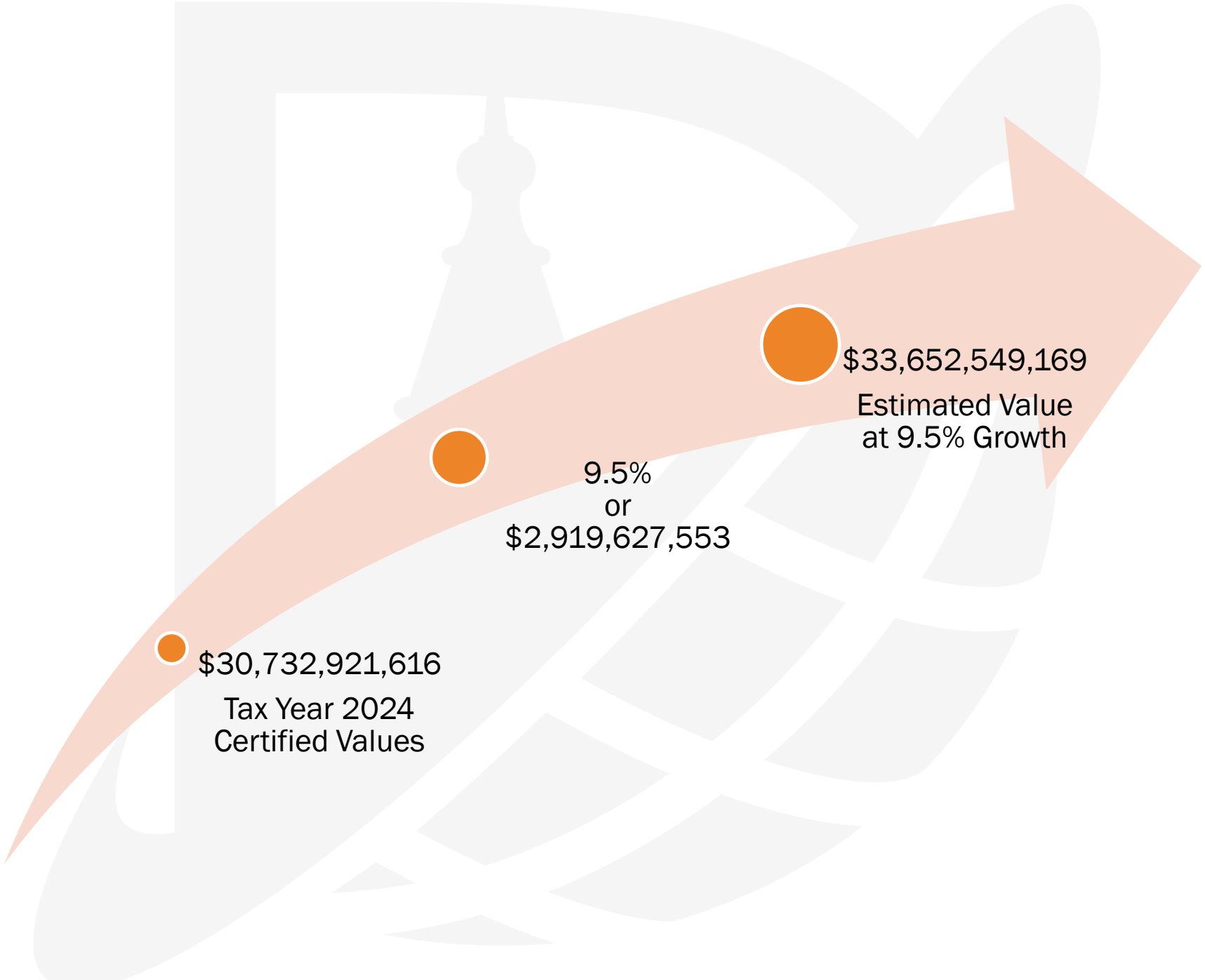
Average Daily
Attendance
30,800



1% Growth in Student
Populations
(Special Education,
CTE, Bilingual, etc.)

Denton Independent School District First Preliminary Property Values Compared to Certified Values



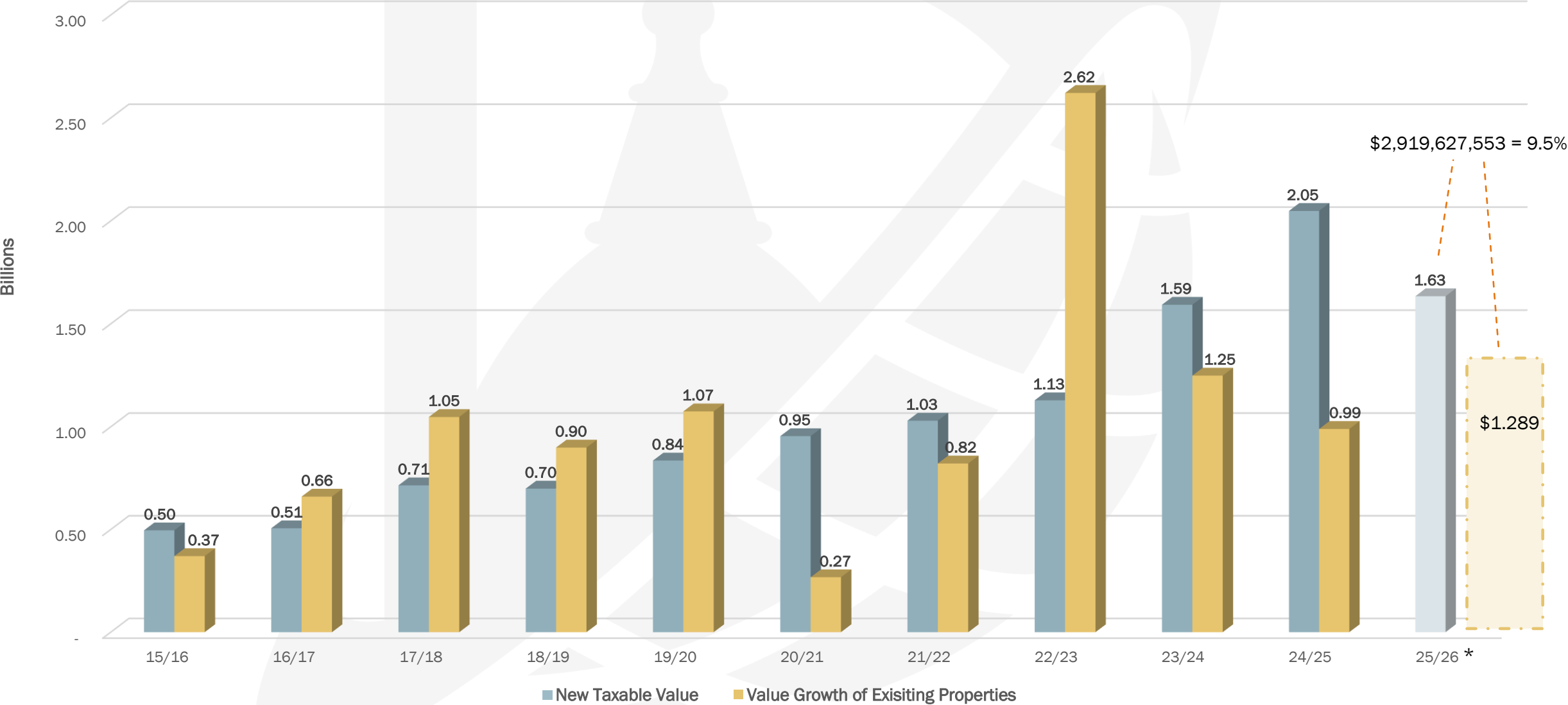


\$30,732,921,616
Tax Year 2024
Certified Values

9.5%
or
\$2,919,627,553

\$33,652,549,169
Estimated Value
at 9.5% Growth

Denton Independent School District New Taxable Value Compared to Value Growth of Existing Properties



\$2,919,627,553 = 9.5%

\$1.289

*25/26 – As of 4/29/2025 Preliminary Report

2025-2026 REVENUE OUTLOOK

9.5% Property Value Growth 30,800 ADA	2025-2026 CURRENT LAW	2024-2025 ADOPTED BUDGET	VARIANCE
Property Taxes	224,022,778	217,900,923	6,121,855
Other Local Revenue	9,082,100	9,652,100	(570,000)
State Funding	83,093,810	88,228,122	(5,134,312)
State Funding*	5,000,000		5,000,000
Federal Funding	1,425,643	5,350,000	(3,924,357)
Other	1,000,000	1,000,000	-
Total Revenue	323,624,331	322,131,145	1,493,186

*Result of Property Tax Audit

2025-2026 REVENUE OUTLOOK

9.5% Property Value Growth 30,800 ADA	2025-2026 CURRENT LAW	2025-2026 HB2**	VARIANCE
Property Taxes	224,022,778	224,022,778	
Other Local Revenue	9,082,100	9,082,100	
State Funding	83,093,810	100,251,173	17,157,363
State Funding*	5,000,000	5,000,000	
Federal Funding	1,425,643	1,425,643	
Other	1,000,000	1,000,000	
Total Revenue	323,624,331	340,781,694	17,157,363

*Result of Property Tax Audit

**HB2 – only reflects the basic allotment increase from \$6,160 to \$6,555, no other funding changes used in calculations



2025-2026
EXPENDITURE PROJECTIONS

PERSONNEL BUDGET

2024-2025

- Special Education Support

2025-2026

- Opening of Fred Hill Elementary
- Opening of Anita Reeves Elementary
- Closing of Ginnings Elementary
- Special Education Support
- Additional reduction of 60 positions through attrition or as a result of reclassifying to different funding source
 - Non-Classroom Professionals – 38
 - Non-Classroom Paraprofessionals - 22

2025-2026 NON-PERSONNEL BUDGETS

Zero-Based Budgeting

- \$1.043M Reduced from Department Budgets

Contracted Services

- Utilities
- Custodial
- Denton County Appraisal District (DCAD)
- Insurance
- Substitutes
- Student Resource Officer (SRO)
- Special Education Needs

Supplies & Materials

- Campus Budgets
- Transportation Operational Costs
- Reallocation from Previous Budget

Other Operating

- Insurance

2025-2026 GENERAL FUND PROJECTED EXPENDITURES (CURRENT LAW)

Baseline Budget	\$342,048,541
Personnel	(\$5,098,446)
Contracted Services	\$4,665,369
Supplies & Materials	\$1,032,952
Other Operating	\$2,487,709
Capital Outlay	(\$6,858)
Total Expenditure Projection	\$345,129,267

2025-2026 GENERAL FUND BUDGET – CURRENT LAW



HB2 ESTIMATED SALARY PROVISIONS

Estimated Gain on Revenue (Used for Salary Provision)*

\$15,965,599



40% of Total Revenue Gain

\$6,386,240

75% - Teachers, Librarians, Nurses, and Counselors

\$4,789,680

25% - Other Full-Time Employees (non-administrators)

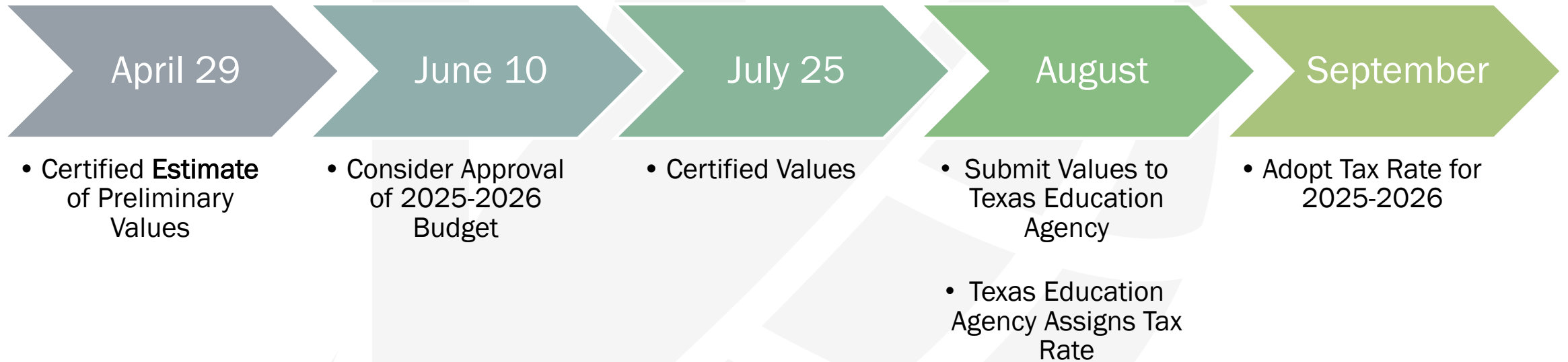
\$1,596,560

*This number will not match the increase in state revenue listed on slide 16 due to the method of calculation. Please note these are estimates only, based on interpretation of HB2 and based on current version of funding template.

2025-2026 GENERAL FUND SCENARIOS

	Current Law	HB2
Revenue	323,624,331	340,781,694
Expenditures-Current law	(345,129,267)	(345,129,267)
Minimum Salary Increase Requirement – HB2		(6,386,240)
Variance	(21,504,936)	(10,733,813)

TIMELINE OF BUDGET ADOPTION & TAX RATE ADOPTION



BUDGET PRIORITIES

Allocation of resources to meet our greatest needs

Maintain our primary focus on teaching and learning

2025-2026
Budget
Priorities

Decision-making that affects the long-term viability of the district

Substantial impact to our overall budget



QUESTIONS?