

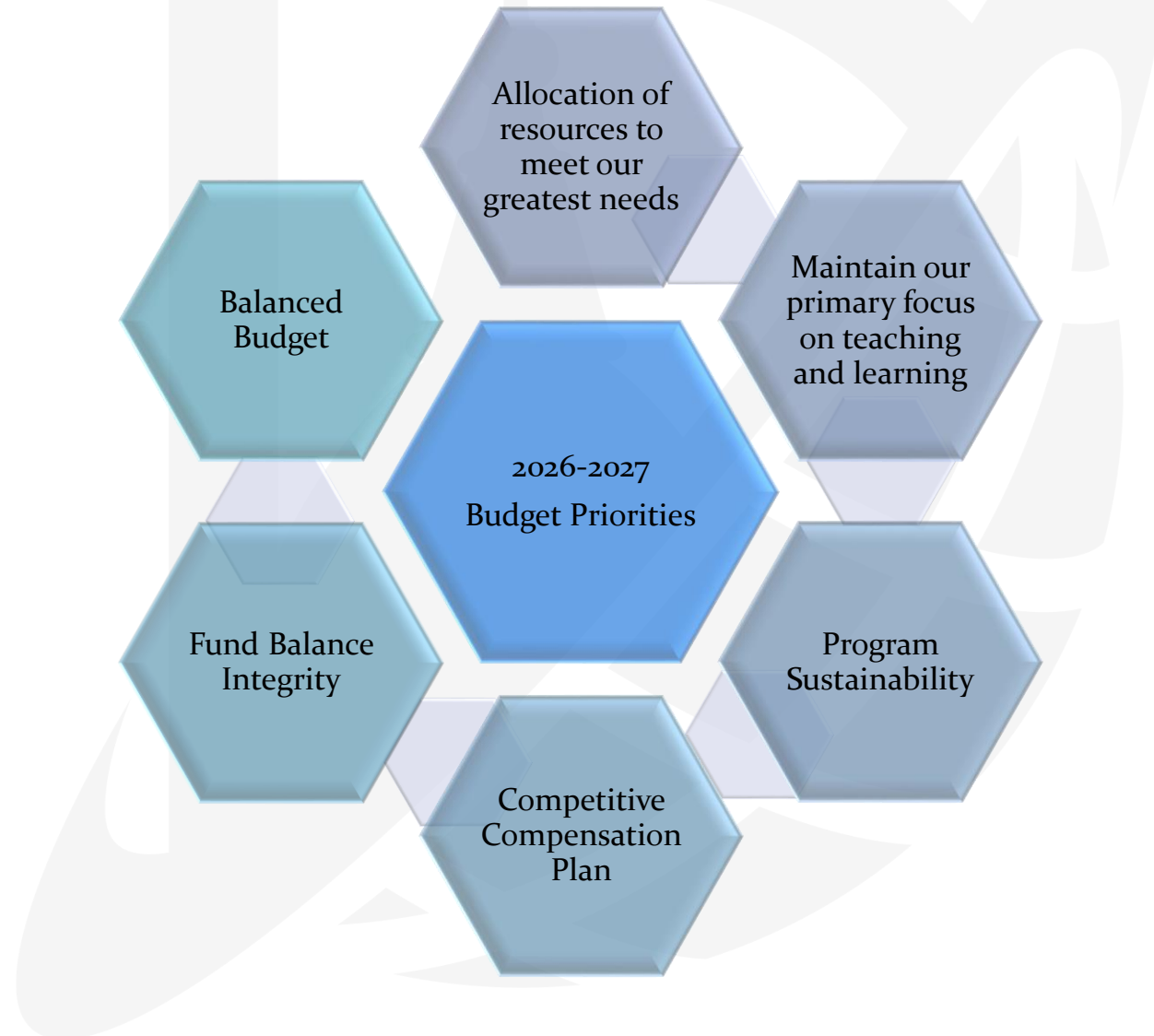


DENTON INDEPENDENT SCHOOL DISTRICT

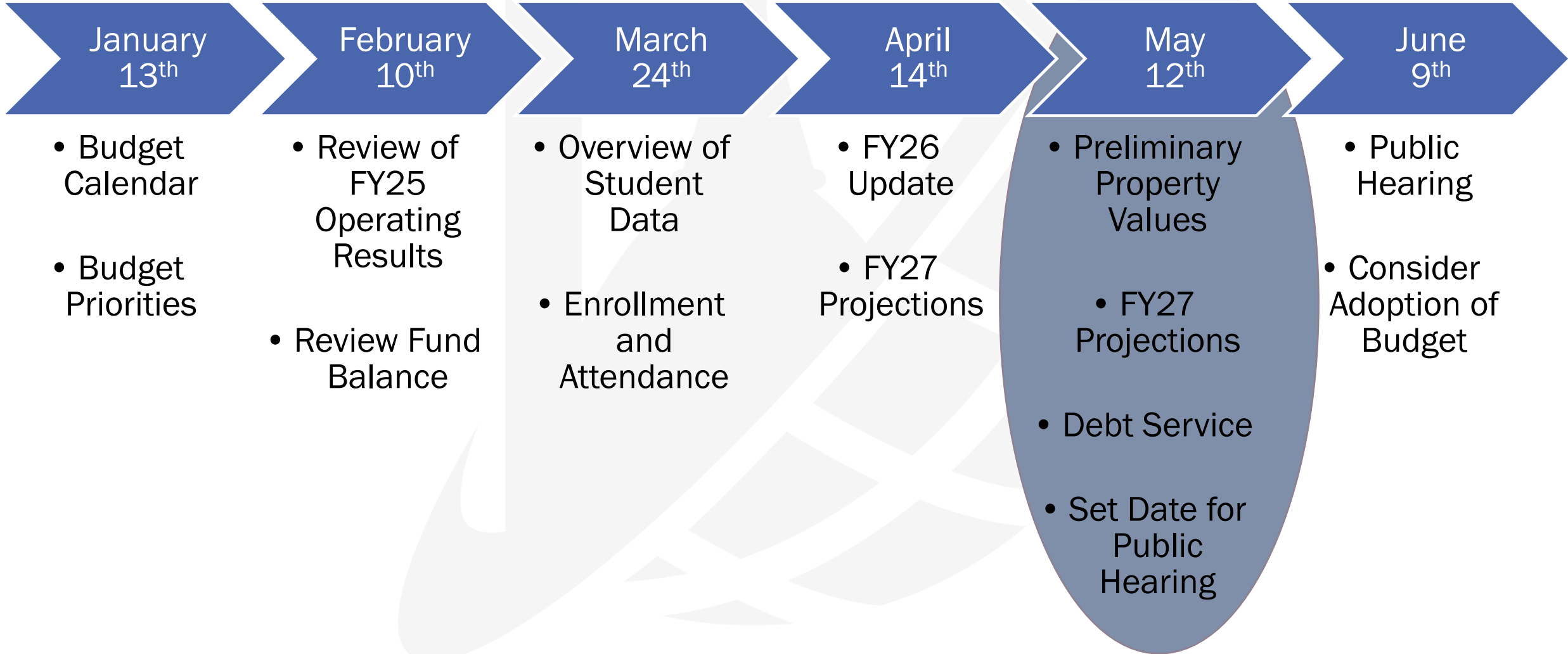
2026-2027
BUDGET DISCUSSIONS

BOARD OF TRUSTEES
MAY 12, 2026

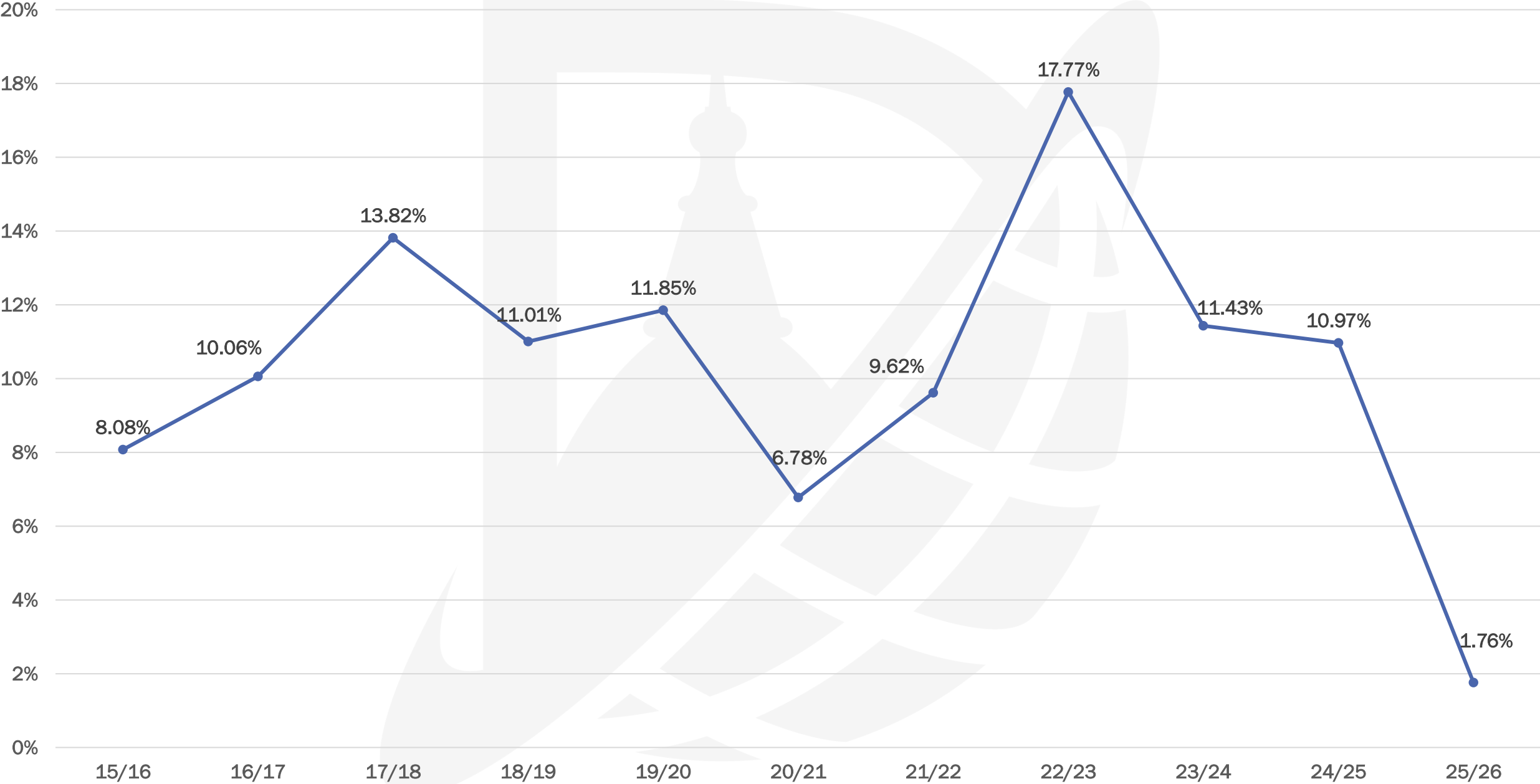
BUDGET PRIORITIES



BUDGET CALENDAR

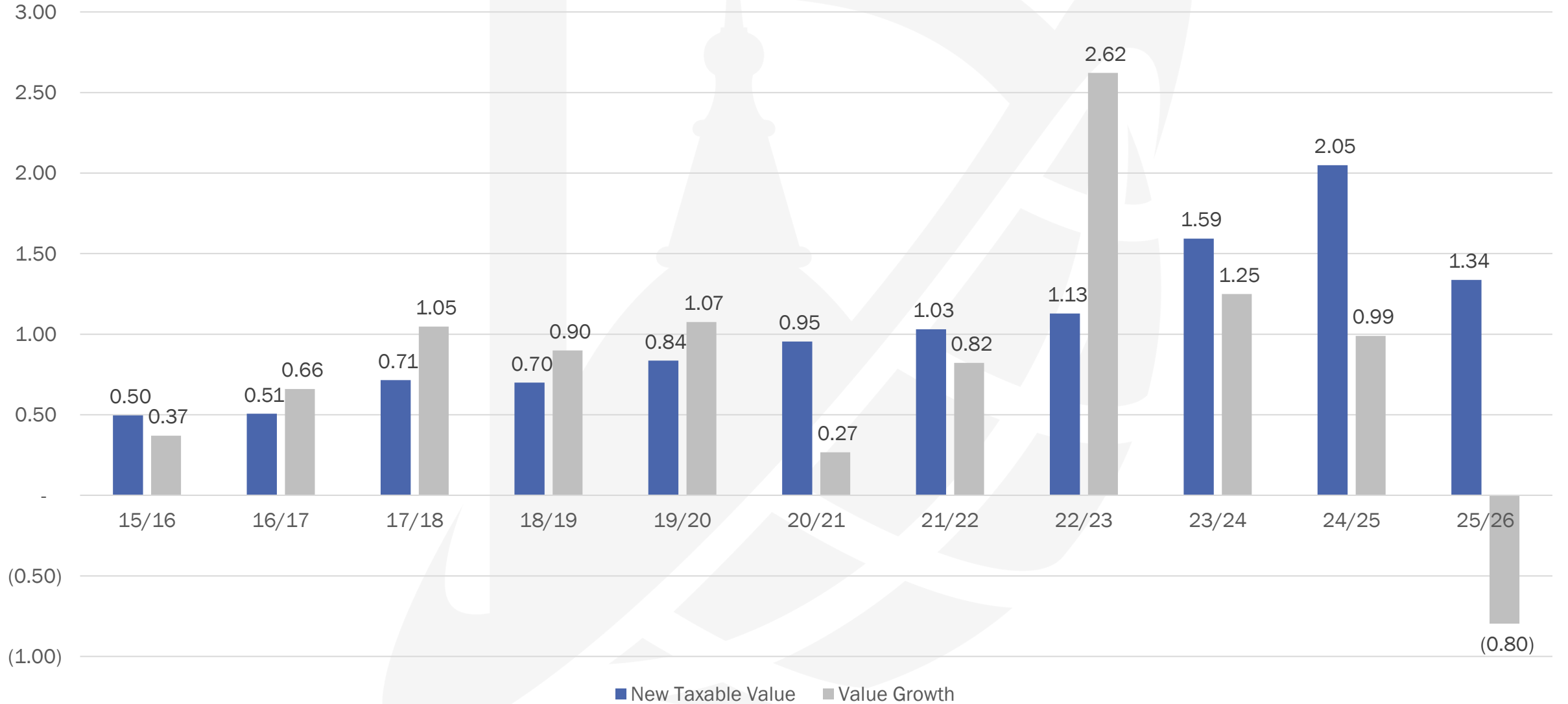


Denton Independent School District - Total Value Growth (Percentage)

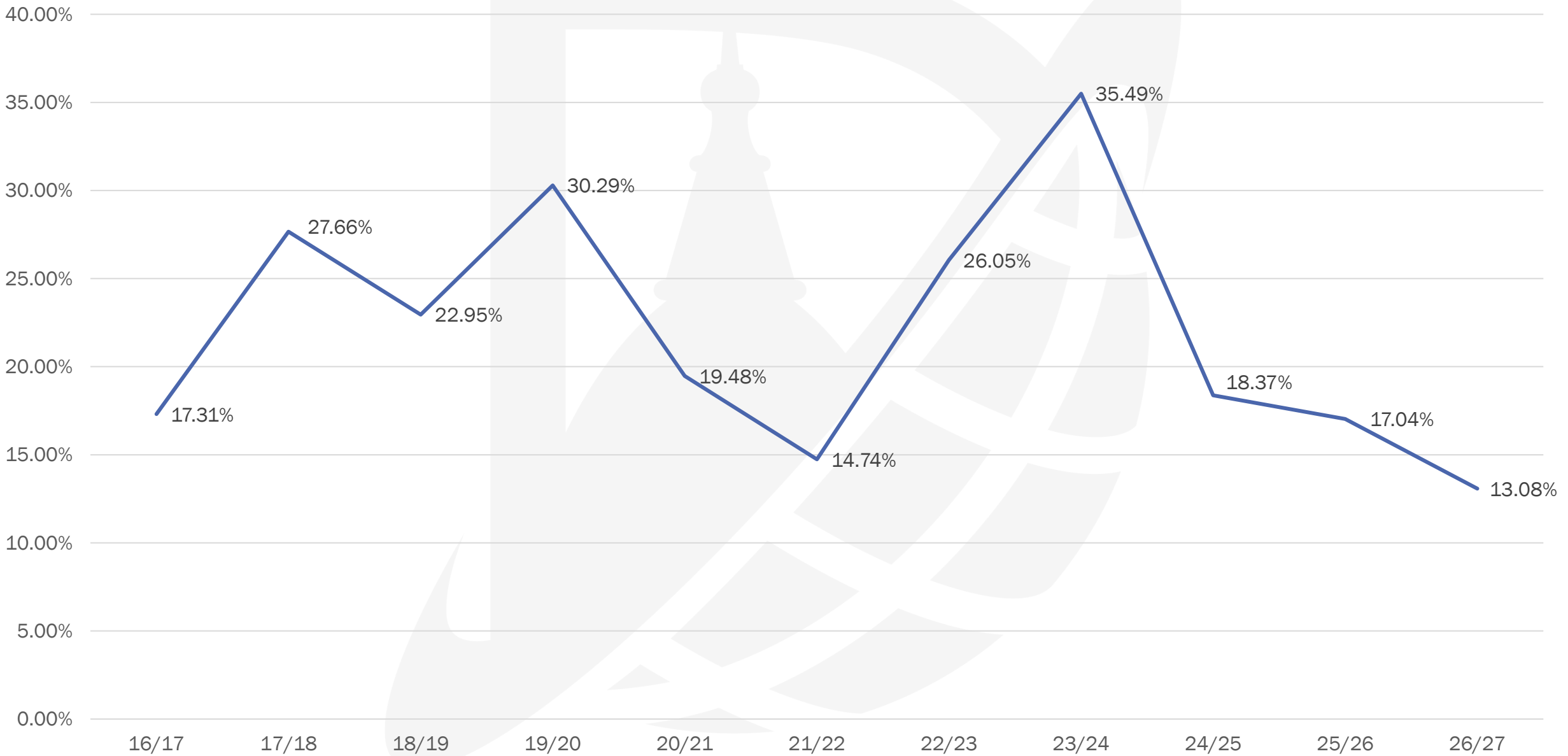


Denton Independent School District New Taxable Value Compared to Value Growth

(\$ billion)

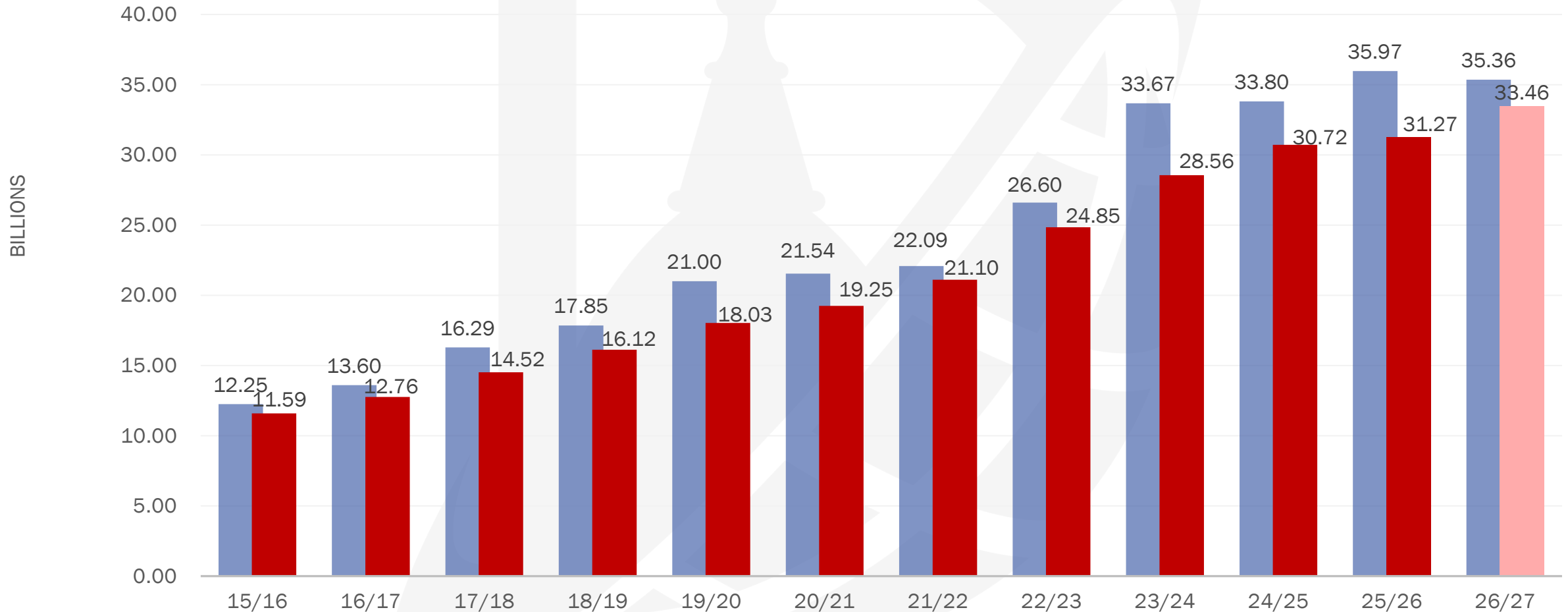


PRELIMINARY "FIRST LOOK" VALUES
PERCENT CHANGE OVER PRIOR YEAR CERTIFIED VALUES



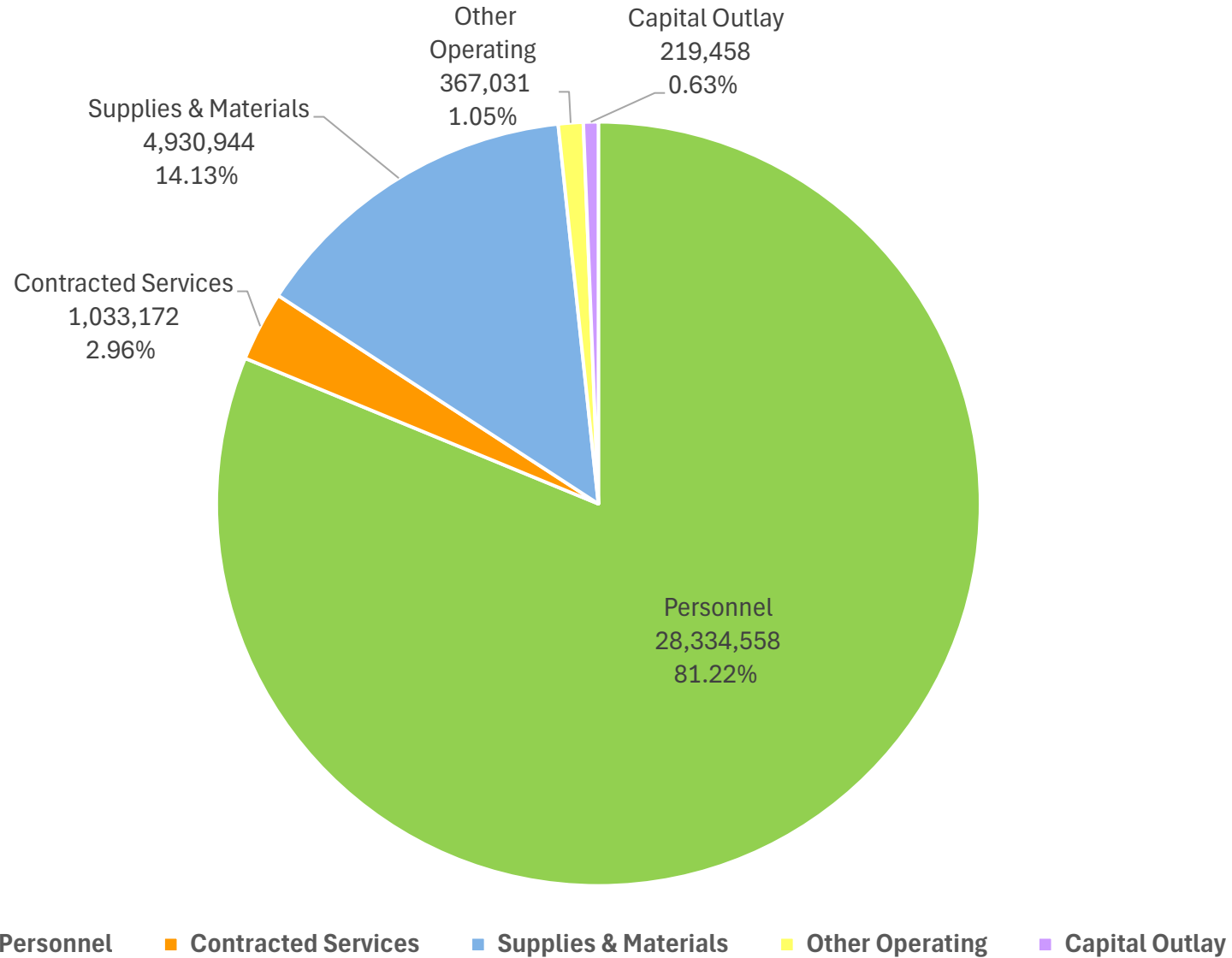
Denton Independent School District Comparison of First Preliminary vs. Certified and Under Protest Property Values

■ First Preliminary Values ■ Certified Values



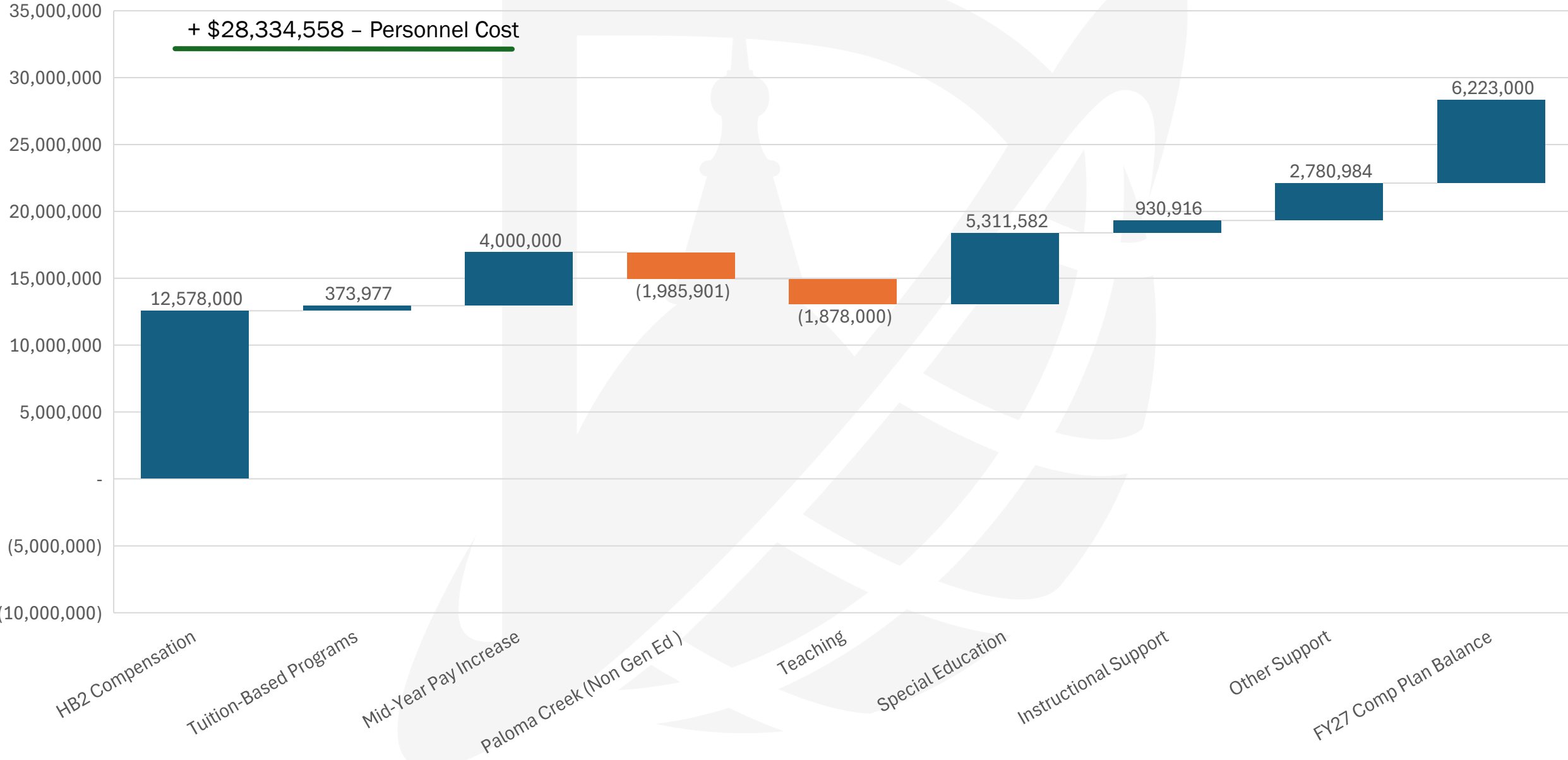
*Represents a 7% preliminary growth estimate

2026-2027 PRIORITIZED ALLOCATION OF RESOURCES



FY27 Personnel Changes by Category

■ Increase ■ Decrease ■ Total



2026-2027 EXPENDITURE OUTLOOK

2025-2026 Adopted Budget

\$345,129,269



Priority-Based Non-Personnel

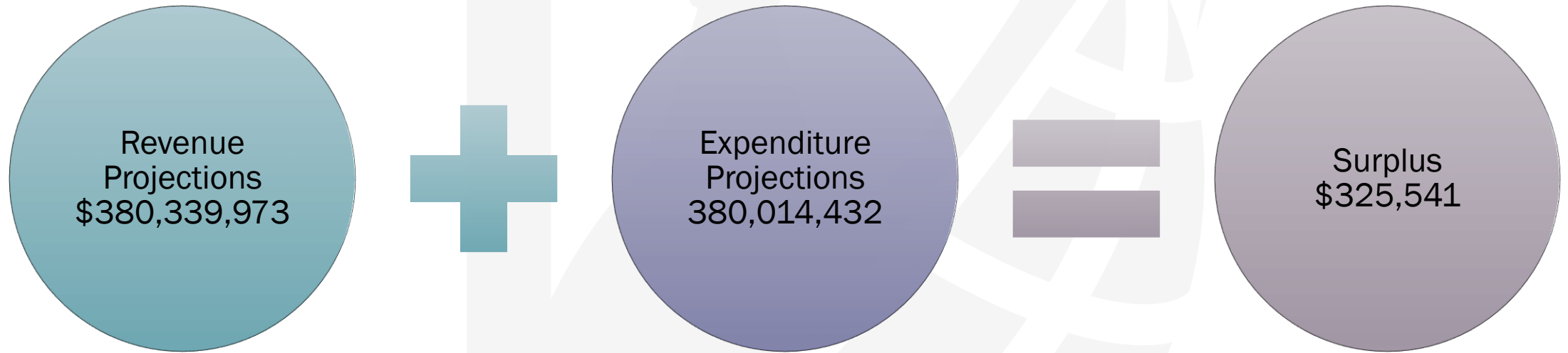
\$6,550,605



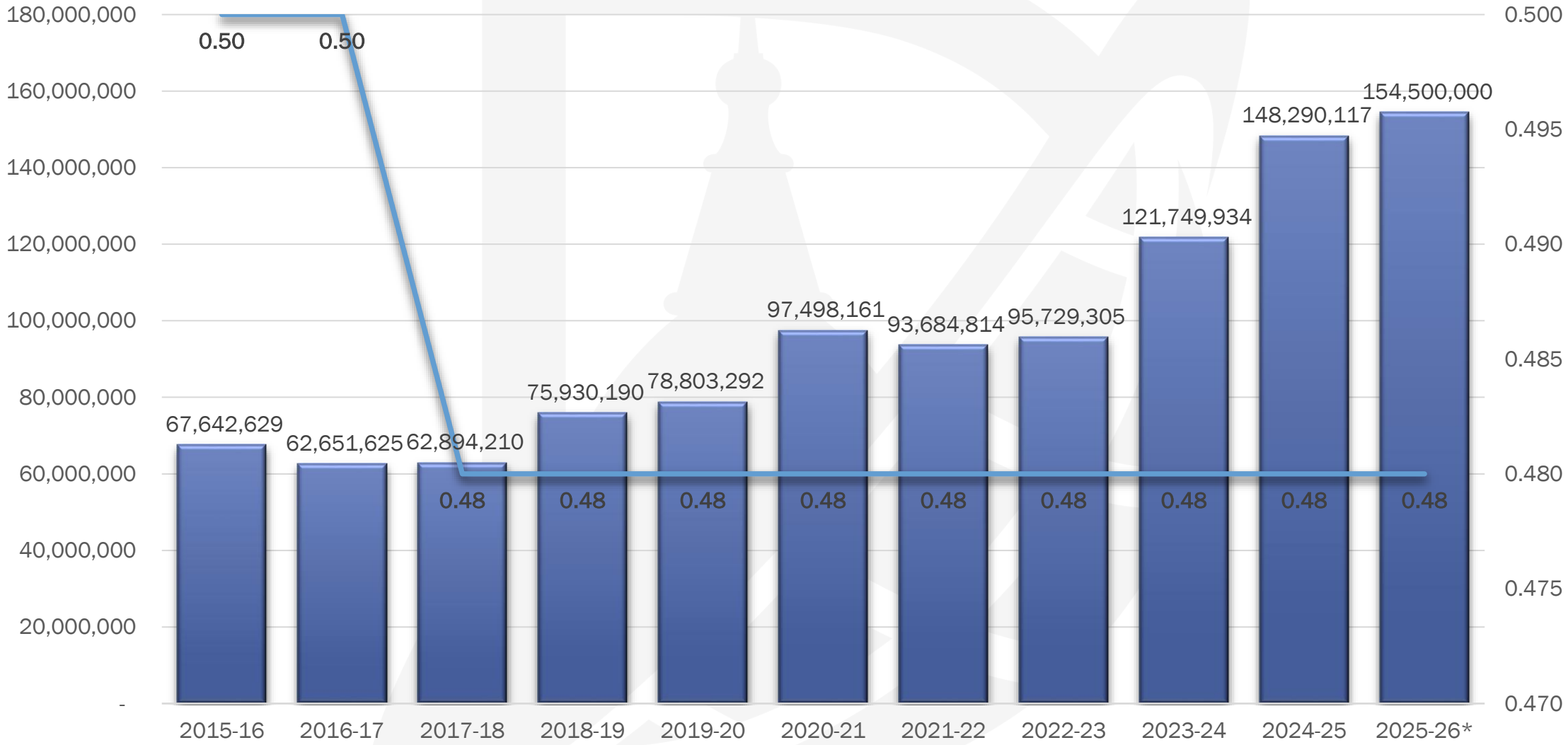
Compensation / Personnel

\$28,334,558

2026-2027 BUDGET OUTLOOK



Denton ISD Debt Service Fund Balance



Source: DISD Financial Audit by Year

2026-2027 DEBT SERVICE OUTLOOK

| 7% Property Value Growth (assuming \$0.48 tax rate) | 2026-2027 Projected Revenue |
|--|--------------------------------|
| Budgeted Tax Collections | \$165,705,507 |
| Delinquent Taxes, Penalty & Interest | (1,100,000) |
| Interest Earnings | 2,000,000 |
| Hold Harmless for Homestead Exemptions | <u>16,071,000</u> |
| Total Revenue | \$182,676,507 |
| Bond Obligations \$180,405,601 | |

UPDATE ON
DEBT SERVICE
SAVINGS

2025 Refunding Program

Refinanced 2016 Bonds at a lower interest rate
\$6.5M in interest savings

Cumulative savings - \$332.5M



QUESTIONS?