

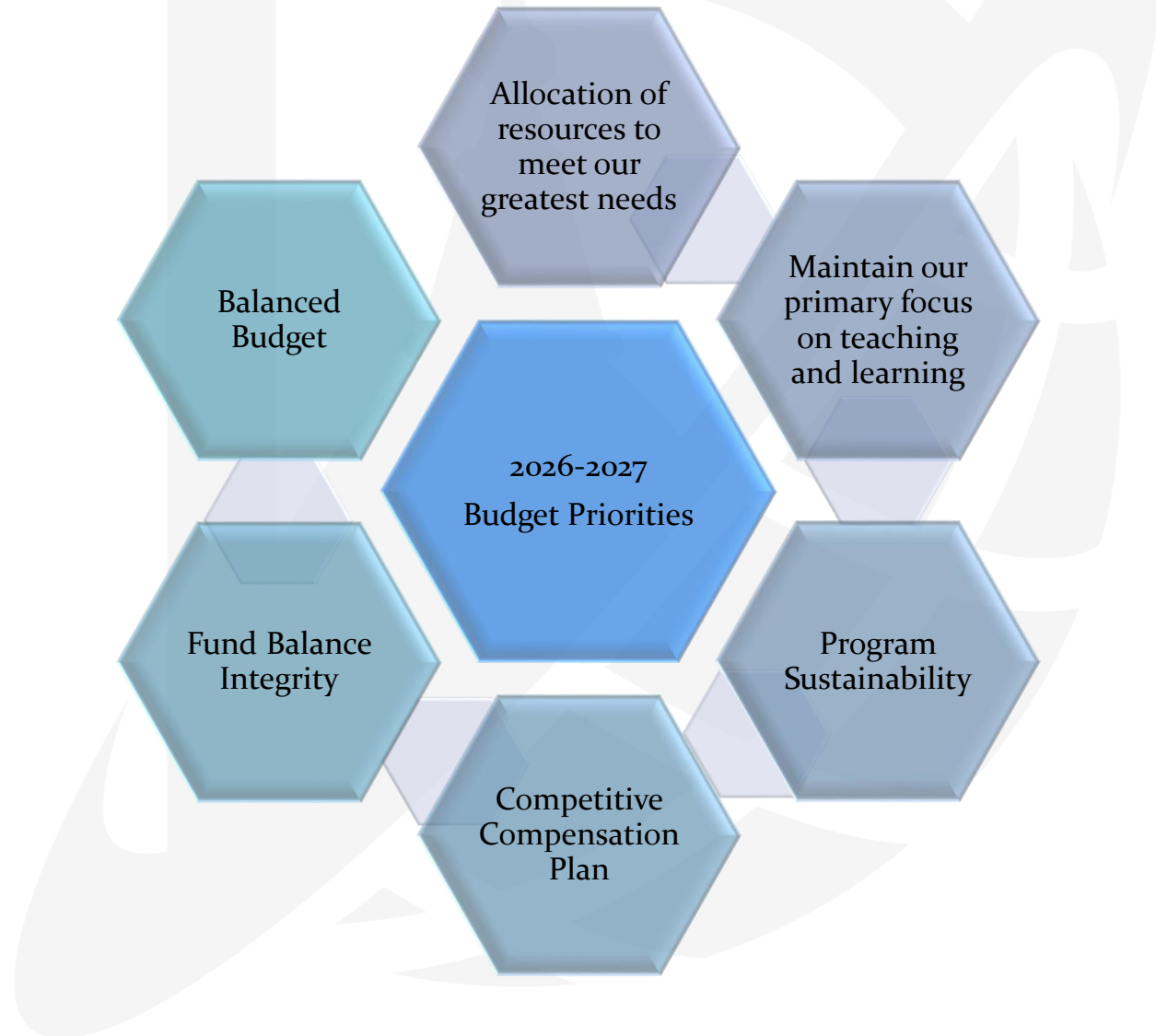


DENTON INDEPENDENT SCHOOL DISTRICT

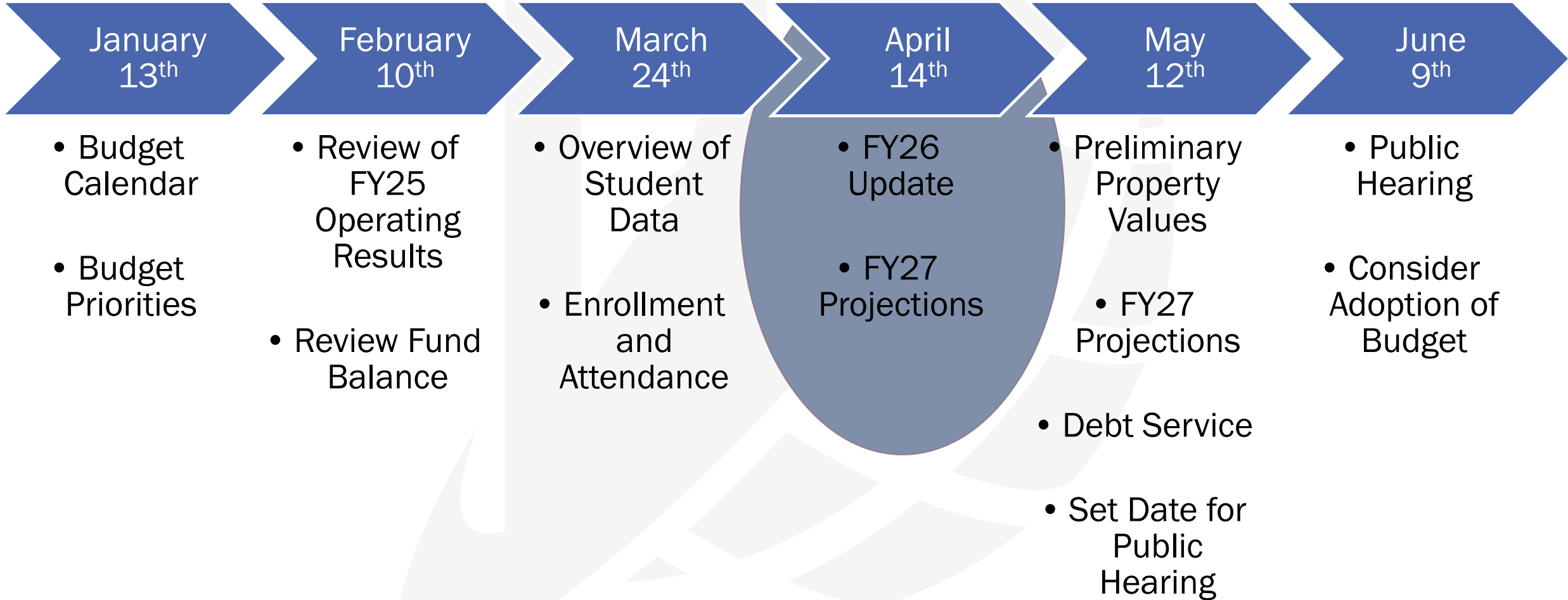
2026-2027
BUDGET DISCUSSIONS

BOARD OF TRUSTEES
APRIL 14, 2026

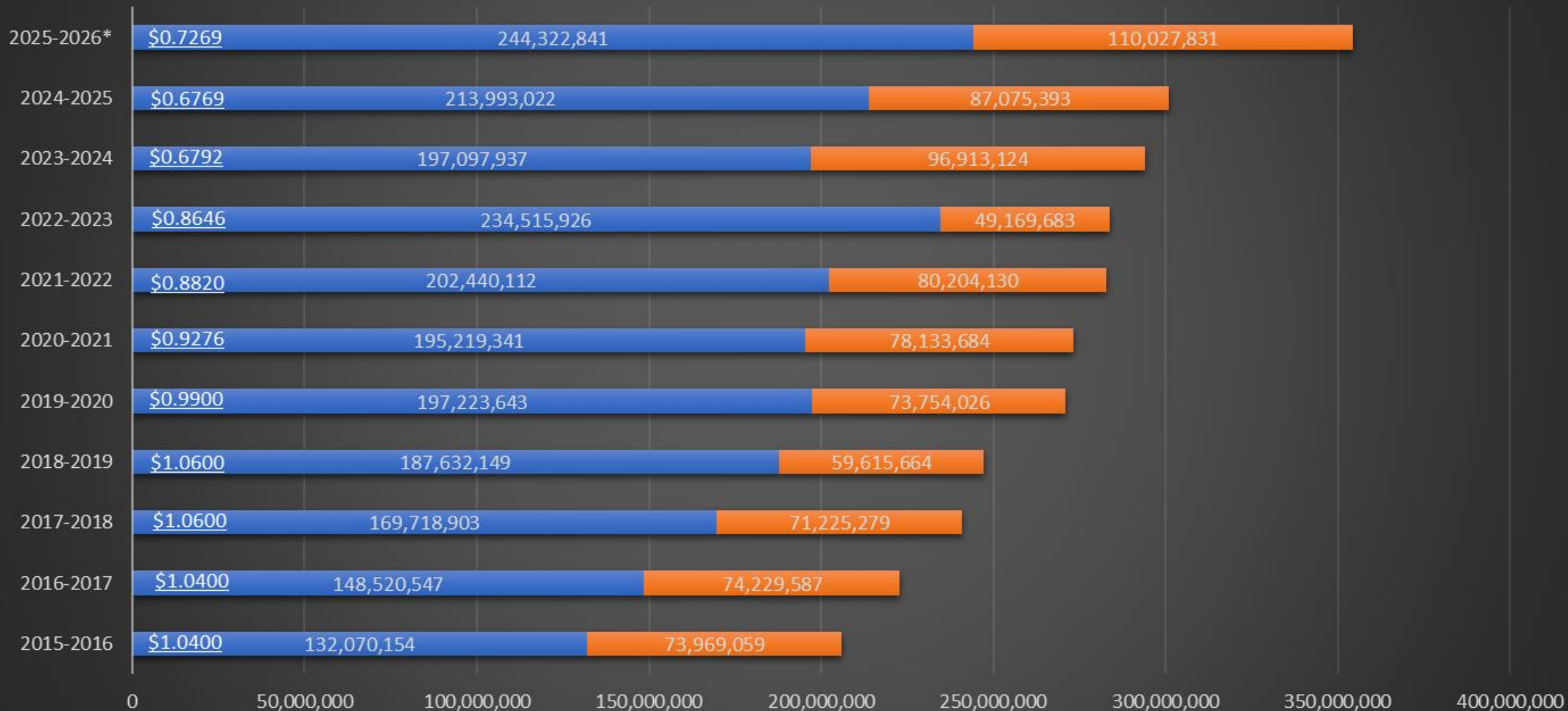
BUDGET PRIORITIES



BUDGET CALENDAR



Comparison of Local Property Tax Collections and State Funding



* Budgeted Data

■ Local Property Taxes ■ State Funding

2025-2026 REVENUE BUDGET UPDATE

2025-2026 Adopted Budget	2025-2026 Amended Budget	Variance
325,564,812	387,634,837	62,070,025
What makes up the variance?		
VATRE		26,914,422
HB2		19,273,517
One-Time Revenue		7,439,748
State Funding Program Changes		8,005,672

One-Time Revenue: Tuition-Based Programs, Indirect Costs, Sale of Land, Excise Tax, Impact Aid

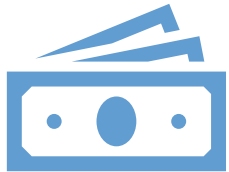
State Funding: JROTC, CTE, Special Education, Deaf Ed, Bilingual, Hold Harmless

2025-2026 EXPENDITURE BUDGET UPDATE

2025-2026 Adopted Budget	2025-2026 Amended Budget	Variance
345,129,269	365,691,827	20,562,558
<p style="text-align: center; color: red;">What makes up the variance?</p>		
<p style="text-align: center; color: red;">HB2 / Compensation Plan</p>		<p style="text-align: right; color: red;">12,378,029</p>
<p style="text-align: center; color: red;">Mid-Year Compensation</p>		<p style="text-align: right; color: red;">4,000,000</p>
<p style="text-align: center; color: red;">One-Time Costs</p>		<p style="text-align: right; color: red;">2,706,064</p>
<p style="text-align: center; color: red;">Program Support</p>		<p style="text-align: right; color: red;">1,831,250</p>

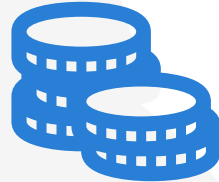
One-Time Costs: Special Education contracted services, repairs due to freeze, campus rollover budget, major maintenance repairs

2025-2026 BUDGET UPDATE (AS OF APRIL 2026)



\$387,634,837

Projected Revenue Budget



\$365,691,827

Projected Expenditure Budget



\$21,943,010

Variance

2026-2027 GENERAL FUND REVENUE ASSUMPTIONS



Property Value
Growth
7%



Average Daily
Attendance
30,800



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

2026-2027 REVENUE OUTLOOK

7% Property Value Growth 30,800 ADA	2026-2027 PROJECTED REVENUE	2025-2026 AMENDED BUDGET	VARIANCE
Property Taxes	254,722,141	243,543,172	11,178,969
Other Local Revenue	8,802,100	9,806,375	(1,004,275)
State Funding*	114,390,089	120,455,154	(6,065,065)
Federal Funding	1,425,643	2,957,230	(1,531,587)
Other	1,000,000	10,872,906	(9,872,906)
Total Revenue	380,339,973	387,634,837	(7,294,864)

*State Funding includes TRS On-Behalf and Indirect Cost Estimates

2026-2027 EXPENDITURE OUTLOOK

Baseline Budget
\$363,338,548



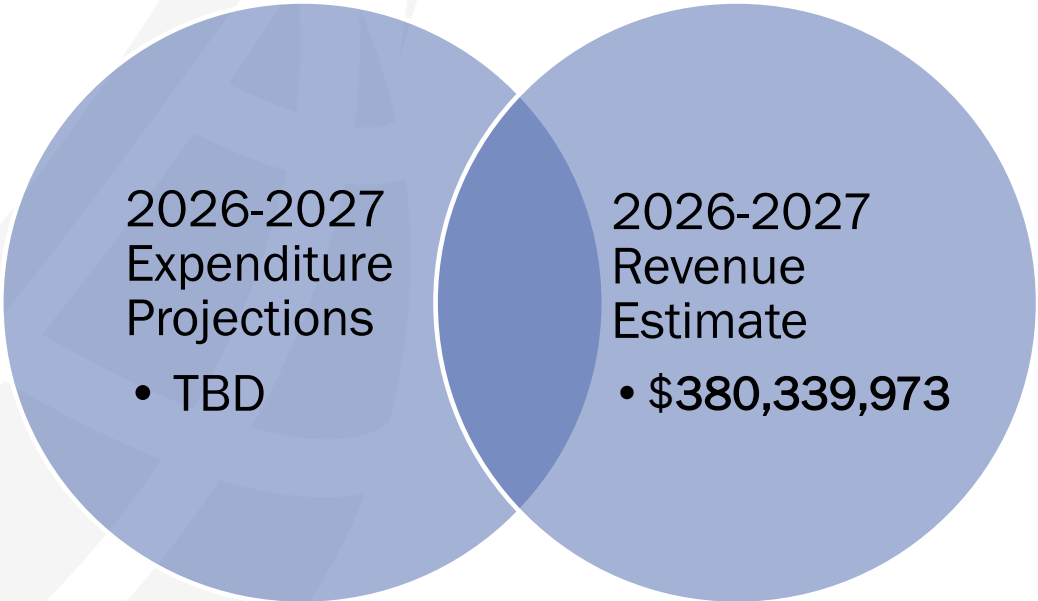
Priority-Based Non-Personnel
\$7,000,000 projection



Sub-total:
\$370,338,548

Personnel

Compensation	FTE Changes
--------------	-------------





QUESTIONS?