



# DENTON INDEPENDENT SCHOOL DISTRICT

2025-2026  
BUDGET DISCUSSIONS

BOARD OF TRUSTEES  
MARCH 25, 2025

# AGENDA

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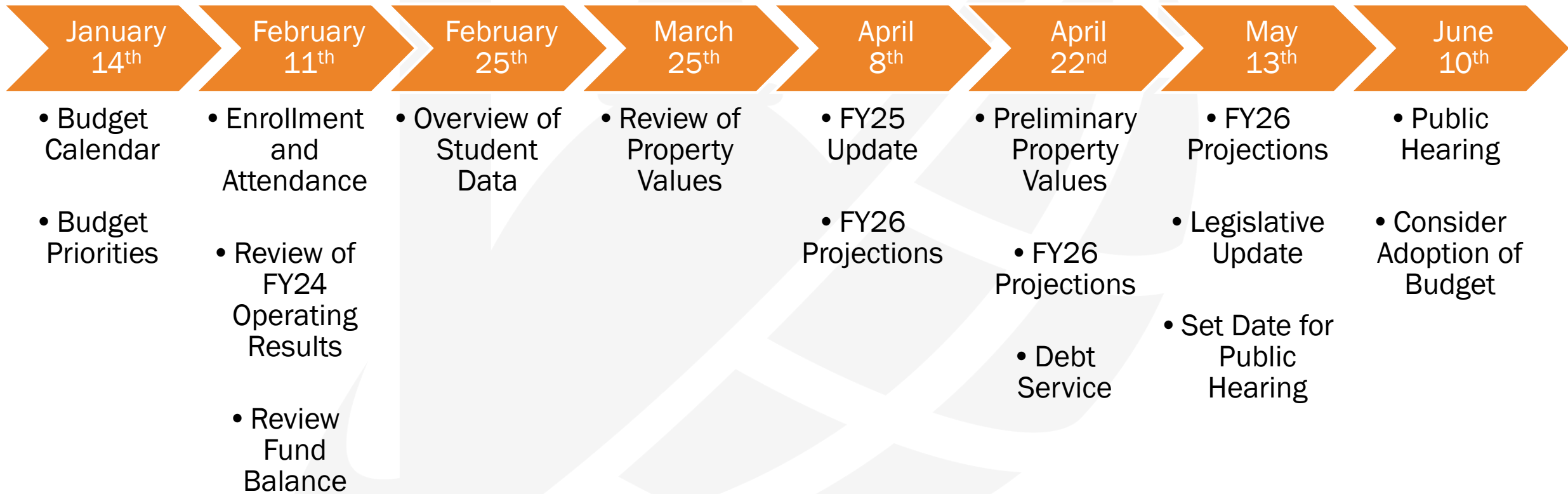


Review of  
Property Values



Legislation  
to Watch

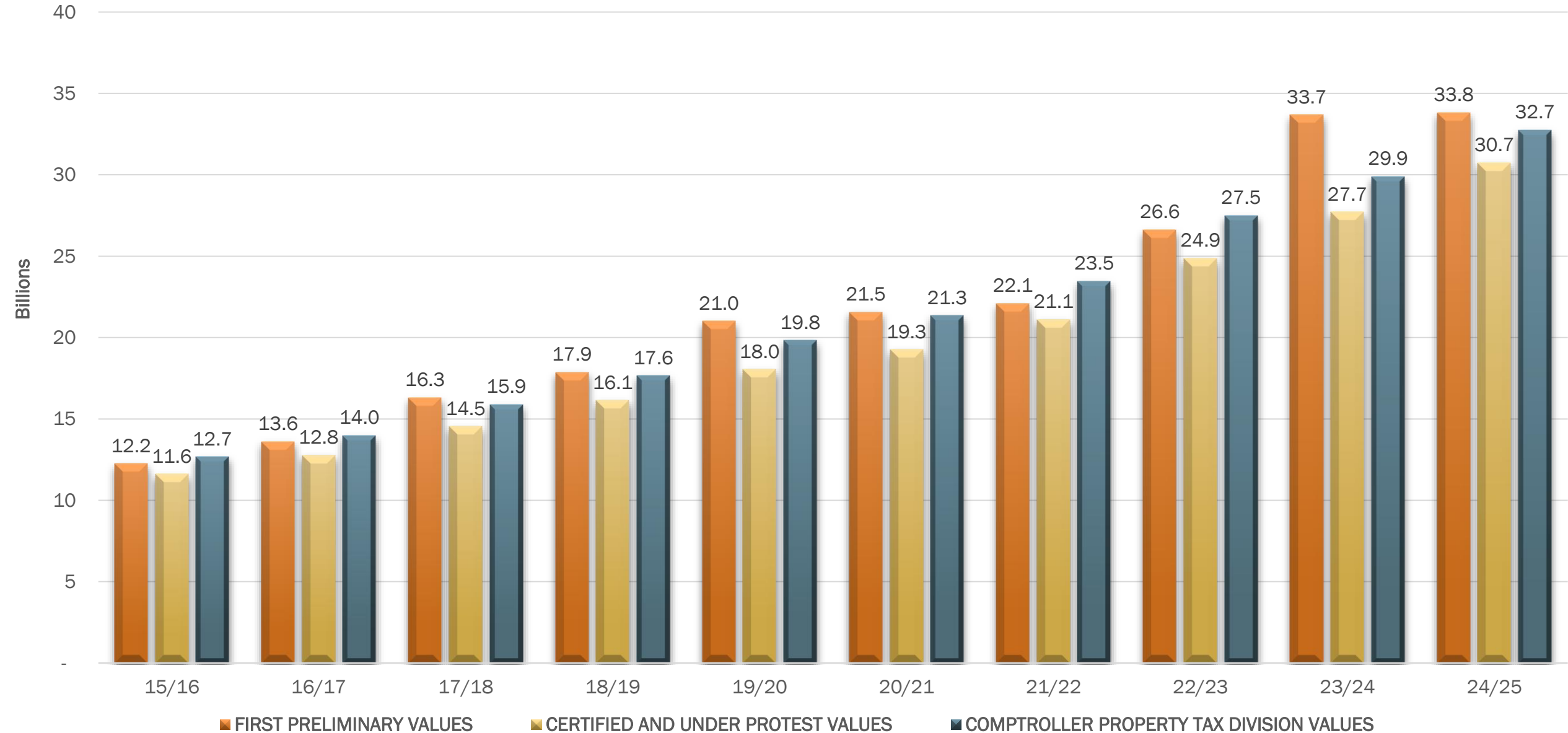
# BUDGET CALENDAR



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

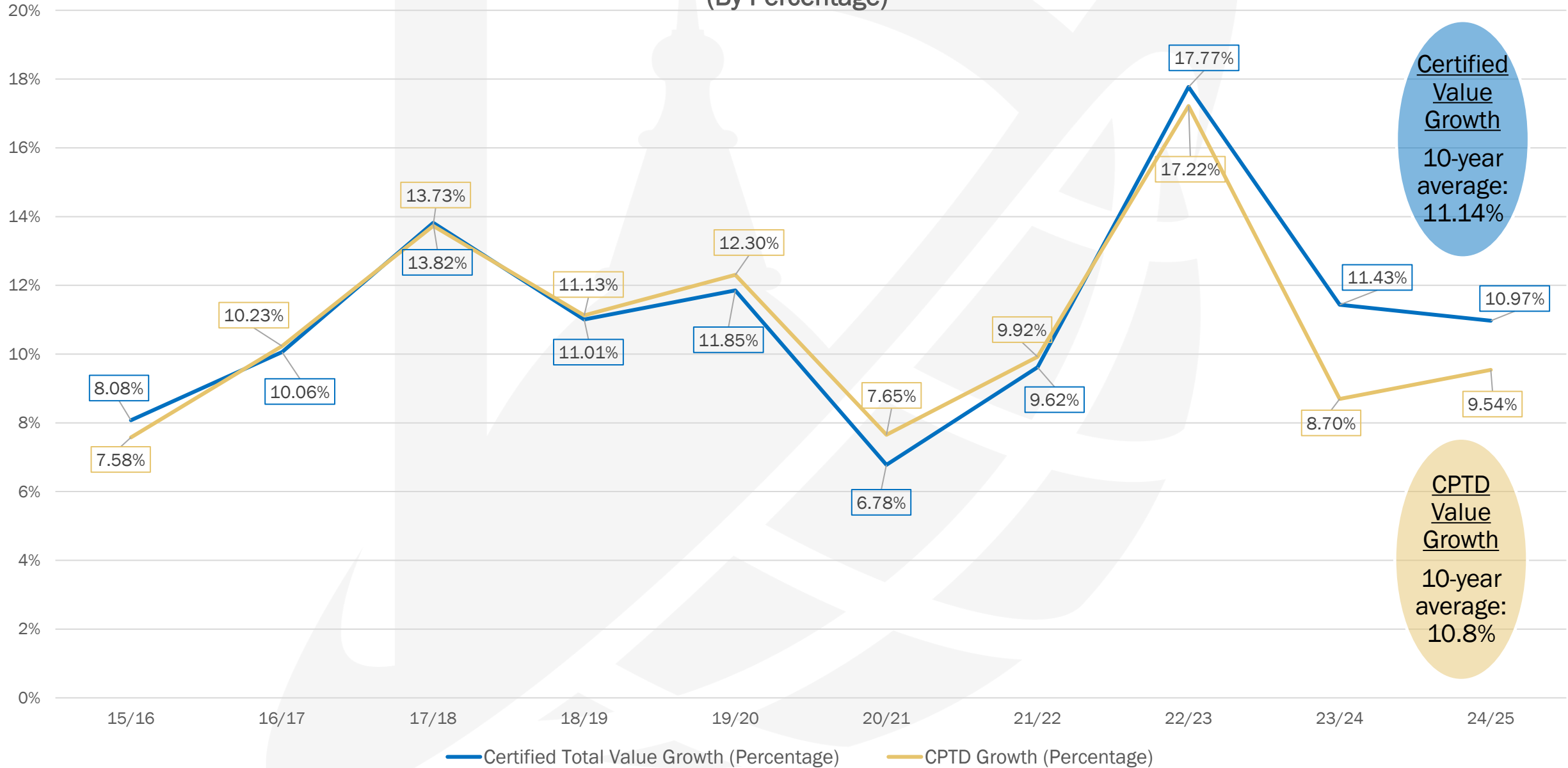
# Denton Independent School District

## Comparison of First Preliminary Values, Certified Values, & Comptroller Property Tax Division (CPTD) Values

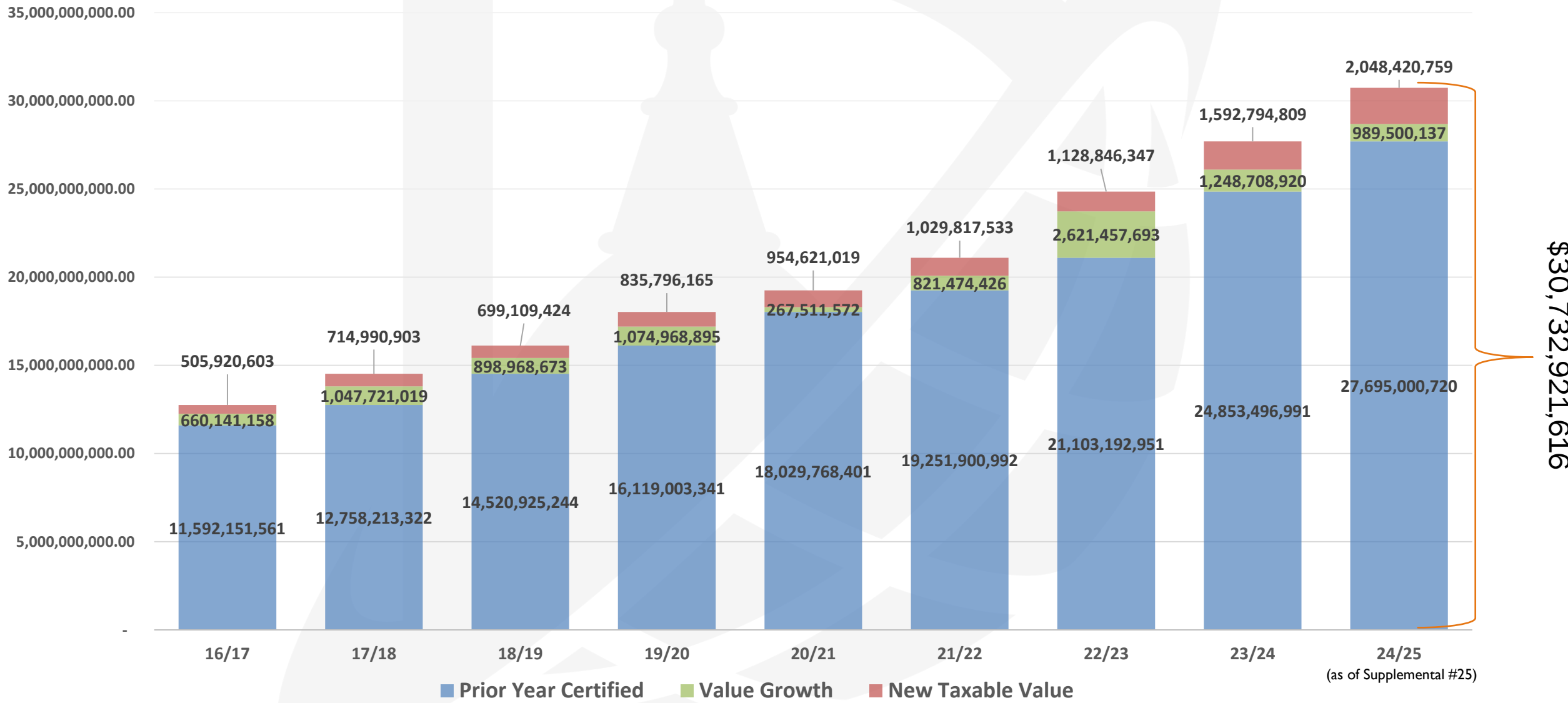


# Denton Independent School District

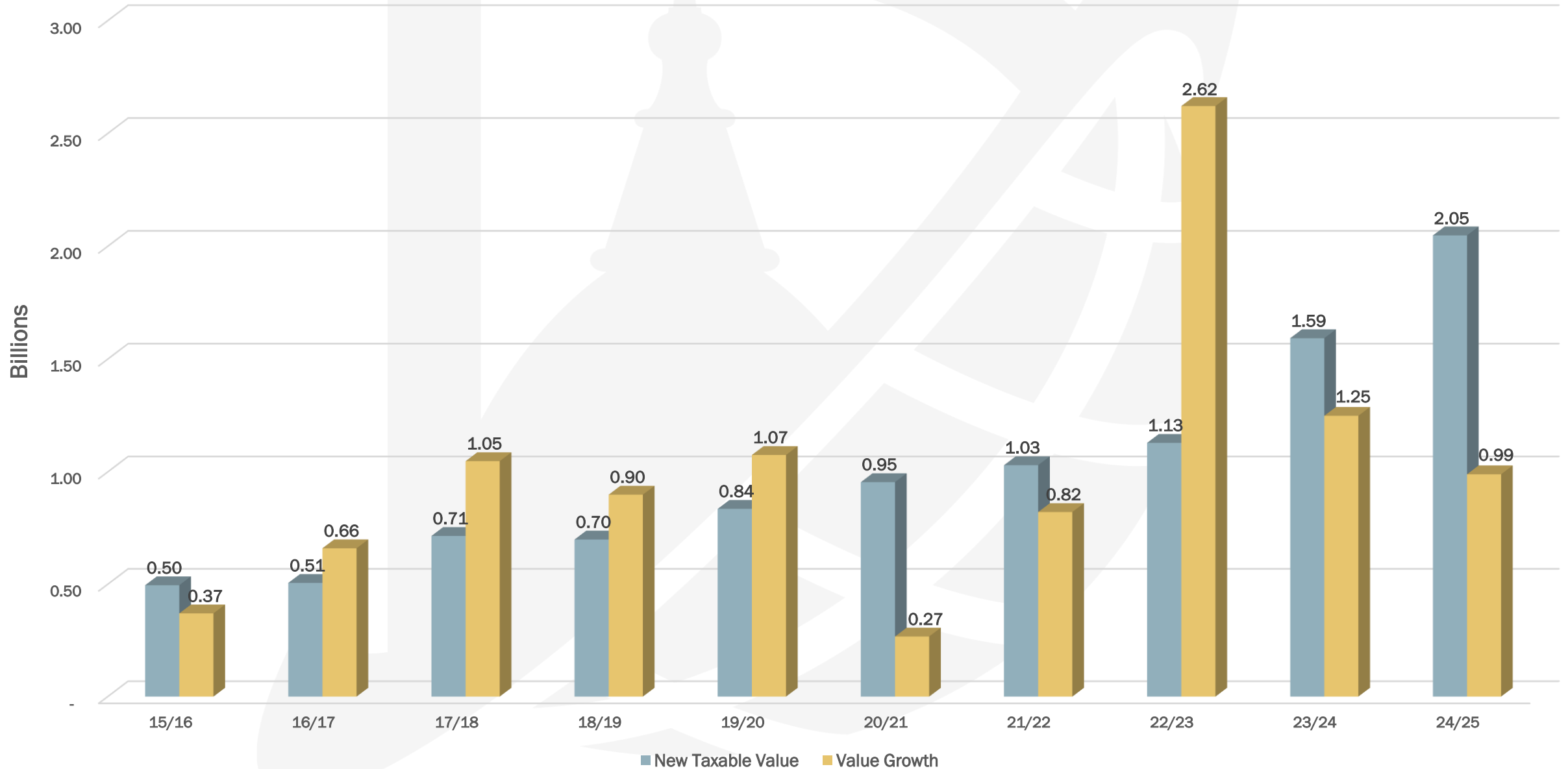
## Comparison of Certified Total Value Growth and Comptroller Property Tax Division (CPTD) Growth (By Percentage)



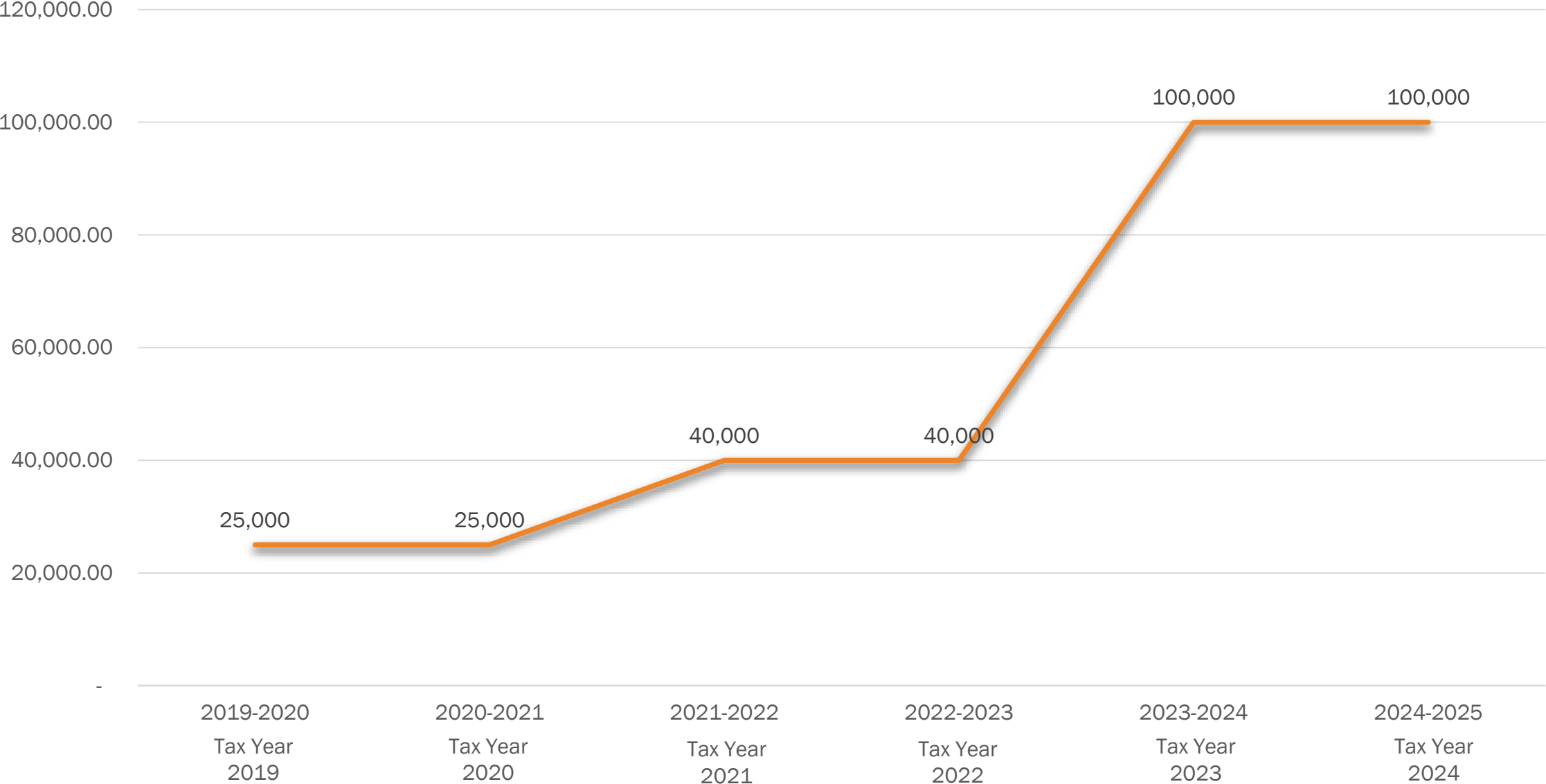
DENTON INDEPENDENT SCHOOL DISTRICT  
PROPERTY VALUE GROWTH OVER PRIOR YEAR CERTIFIED



# Denton Independent School District New Taxable Value Compared to Value Growth



Homestead Exemption

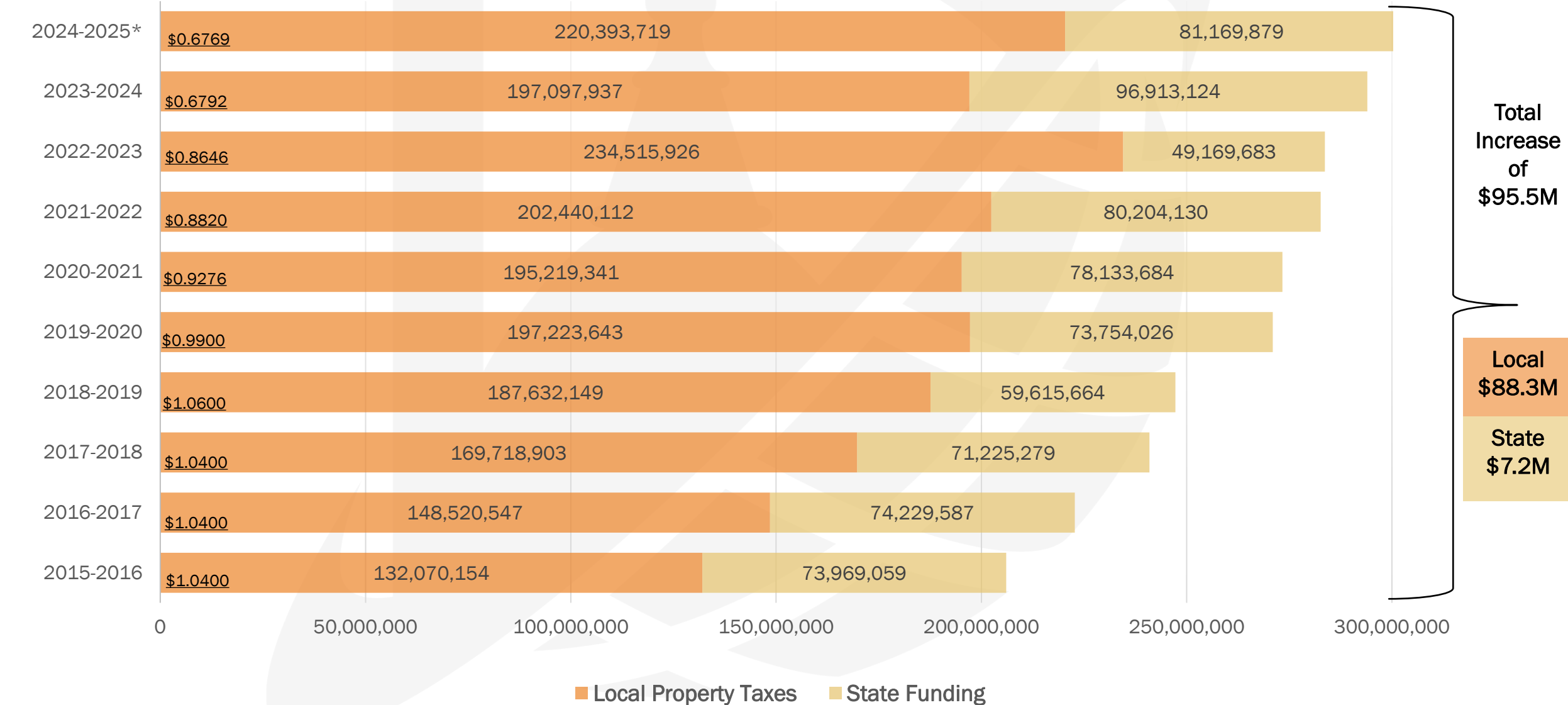




# TAX RATE COMPRESSION HISTORY

School Year	Tier 1 Tax Rate	Number of Districts at Tax Rate Floor
2019-2020	\$0.9300	
2020-2021	\$0.8676	72
2021-2022	\$0.8220	314
2022-2023	\$0.8046	701
2023-2024	\$0.6192	550
2024-2025	\$0.6169	585

# COMPARISON OF LOCAL PROPERTY TAX COLLECTIONS AND STATE FUNDING



2024-2025\* - Current Budget

# LEGISLATION TO WATCH (AS IT RELATES TO PROPERTY TAXES)

**SB 1:** Includes \$3.5B in property tax reductions

- Currently pending in Senate Finance Committee

**SB 4:** Increases the residential homestead exemption from \$100K to \$140K

- Passed Senate 2/13/2025
- Would ultimately require voter approval in November 2025
- Would provide hold harmless state aid
- Includes a penalty for districts whose I&S revenues exceed their minimum debt service

**HB 8:** Reduces MCR (maximum compressed rate) by an additional \$0.0331 for 2025-2026.

- In addition to current law compression
- Currently pending in Way and Means Committee

**HB 9:** Increases the property tax exemption for income-producing personal property to \$250,000 (from \$2,500)

- Would ultimately require voter approval in November 2025
- Passed out of Way and Means Committee on 3/10/2025
- Does not include a hold harmless offset



QUESTIONS?