



Denison ISD
Budget 2025-26

For the Fiscal Year Ending August 31, 2026

Denison Independent School District

Administrative Office
1201 S. Rusk Avenue
Denison, Texas 75020
www.denisonisd.net

Board of Trustees

Bob Rhoden, President
Becky Russell, Vice President
Shelle Cassell, Secretary
Brian Hander, Member
Eric Hunt, Member
Amber Pilcher
Charles Pool

Administrative Officials

David Kirkbride, Ed. D., Superintendent
Andru Gilbert, Ed. D., Assistant Superintendent
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Document Prepared By
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Committee

Shelle Cassell, Board Trustee
Andru Gilbert, Assistant Superintendent
Summer Griffin, Elementary PTO member
Eric Hunt, Board Trustee
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Randy Reid, Assistant Superintendent for Business Services
Martha Lowery, Secondary PTO member
Caleb Smith, Site Base Committee Member
Kyle Uber, Director of Human Resources

Denison Independent School District

Consultants & Advisors

Auditors

Pattillo, Brown & Hill, L.L.P.
401 W State Highway 6
Waco, TX 76710

Bond Counsel

McCall, Parkhurst & Horton L.L.P.

Financial Advisor

RBC Capital Markets, LLC
200 Crescent Court
Suite 1500
Dallas, Texas 75201

General Counsel

Walsh, Gallegos, Trevino, Russo, & Kyle, P.C.
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Irving, Texas 75062

Depository Bank

SouthState Bank
331 West Mains Street
Denison, Texas 75020

Architects

Corgan Associates
401 N. Houston St.
Dallas, Texas 75202

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INTRODUCTORY SECTION

Mission Statement

To ensure quality learning for all students...so that upon graduation, they will be prepared to assume the roles and responsibilities of productive adult citizens in our society.

Vision Statement

The Denison Independent School District will inspire, enable, and encourage all students to learn, grow and succeed in a global society.

Goals

- Provide our students with fundamentally sound academic skills.
- Produce students with diversified and challenging academic, career and life skills enabling them to function in multiple roles in their adult lives.
- Support the recruitment, development, and retention of qualified staff personnel.
- Partner with the parents and the community to realize our mission of providing a quality education for all students.
- Install a culture of responsibility, support and compassion for all students and employees.
- Have a safe, secure, and orderly learning environment in all facilities.
- Maintain fiscal integrity and responsibility within the Denison Independent School District

Budget Document Purpose and Basis for Presentation

We are pleased to present the 2025-26 budget for the Denison Independent School District. The budget has been prepared in accordance with state regulations and local policies covering the required twelve-month period from September 1, 2025, through August 31, 2026.

This budget document serves as the foundation for the District's financial planning and control. Denison Independent School District maintains budgetary controls throughout all of its financial systems in order to ensure compliance with legal provisions embodied in the appropriations approved by the Denison Independent School District Board of Trustees. The annual adopted budget includes the General, Debt Service, and Food Service Funds.

This document as a whole and the year-end Annual Financial Report are the primary vehicles used to present the financial plan and the results of operation of the Denison Independent School District. This document also provides timely and useful information concerning the past, current, and projected financial status of the District in order to facilitate financial decisions that support the educational goals of the District.

The budget document was prepared in the format recommended by the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. This program format requires a governmental unit to publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Budget Document Sections

The District's Budget is organized into four separate sections: *Introductory*, *Financial*, *Organizational*, and *Informational*.

The *Introductory Section* provides an overview of the budget documents. This section presents the budget in a narrative form, utilizing charts, tables, and graphs to assist the reader.

The *Financial Section* is typically what we consider to be "the budget." This section is organized in a hierarchal order starting with the general fund. Charts, table, and graphs explain significant budget data. Included in this section are schedules for the General Fund, Food Service Fund and Debt Service Fund. Schedules are also provided that focus on key financial trends and the direct impact on the District's fund balance.

The *Organizational Section* describes the Denison ISD – who we are, where we are located, how our organization is structured, how our financial system functions, and what are our significant internal processes. This section informs the reader on the District's budget policies and development process, long range goals and the budget calendars used to adequately prepare and review the budget document.

The *Informational Section* is the final section of the budget document. This section provides other district-related information.

Budget Process

The State, the TEA, and the District formulate legal requirements for school district budgets, which guide the budget development process. These requirements are stipulated in detail within the subsequent sections of this document. The appropriated budget is prepared by fund, function, and major object. The legal level of budgetary control is the function level within a fund. Budgetary adjustments, as needed, are submitted for Board approval. All annual appropriations lapse at fiscal year-end.

Budgets for the General Fund, the National School Lunch Program (a special revenue fund subsequently referred to as Food Service), and the Debt Service Fund must be included in the official District budget (legal or fiscal year basis).

The budget process begins in December each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

During the budget process, site-based decision-making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional cost. The site-based decision-making teams make recommendations concerning utilization of this allocation.

Budgets for non- campus units are developed by department and program Directors. These budgets are reviewed by the Superintendent and Assistant Superintendent for Business Services.

Payroll budgets are developed based on evaluation of staffing needs at each campus and department, salary schedules, and approved pay rates.

Following this development process, consolidated budgetary information is presented to the budget committee and Board of Trustees.

Budget Priorities

The following priorities have driven the budget process so that the focus remains on the education of our students:

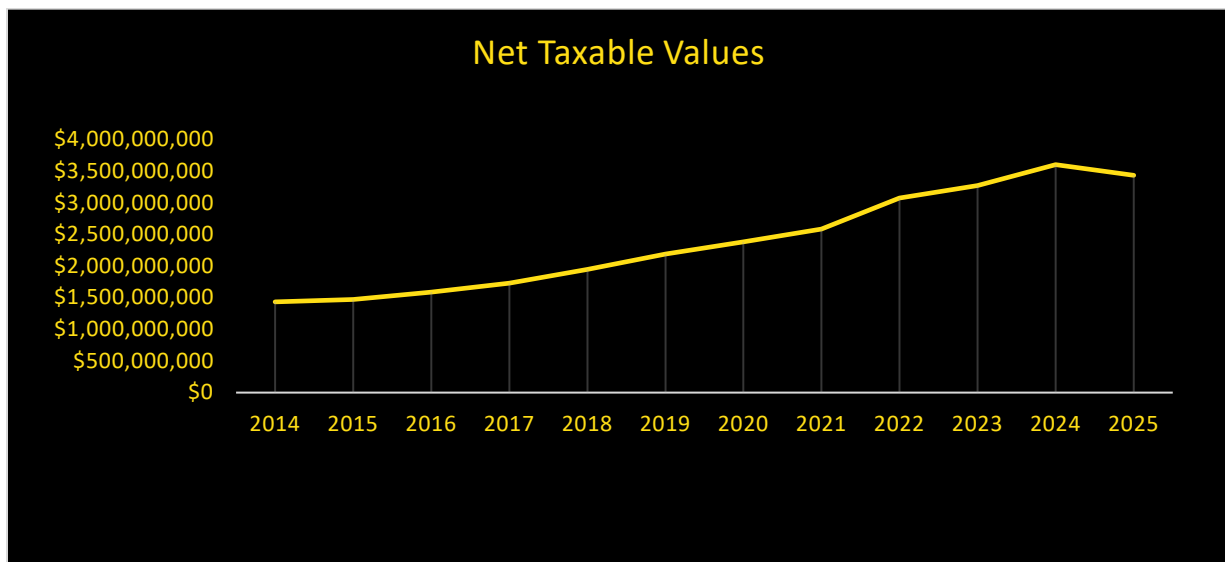
- Utilize Denison ISD staff input
- Explore methods to increase revenues
- Review expenditures for possible reductions
- Provide adequate staff, training, supplies, and facilities in order to meet the goals of Denison ISD and expectations of the community
- Provide competitive compensation and benefits for employees

Budget Development Key Issues

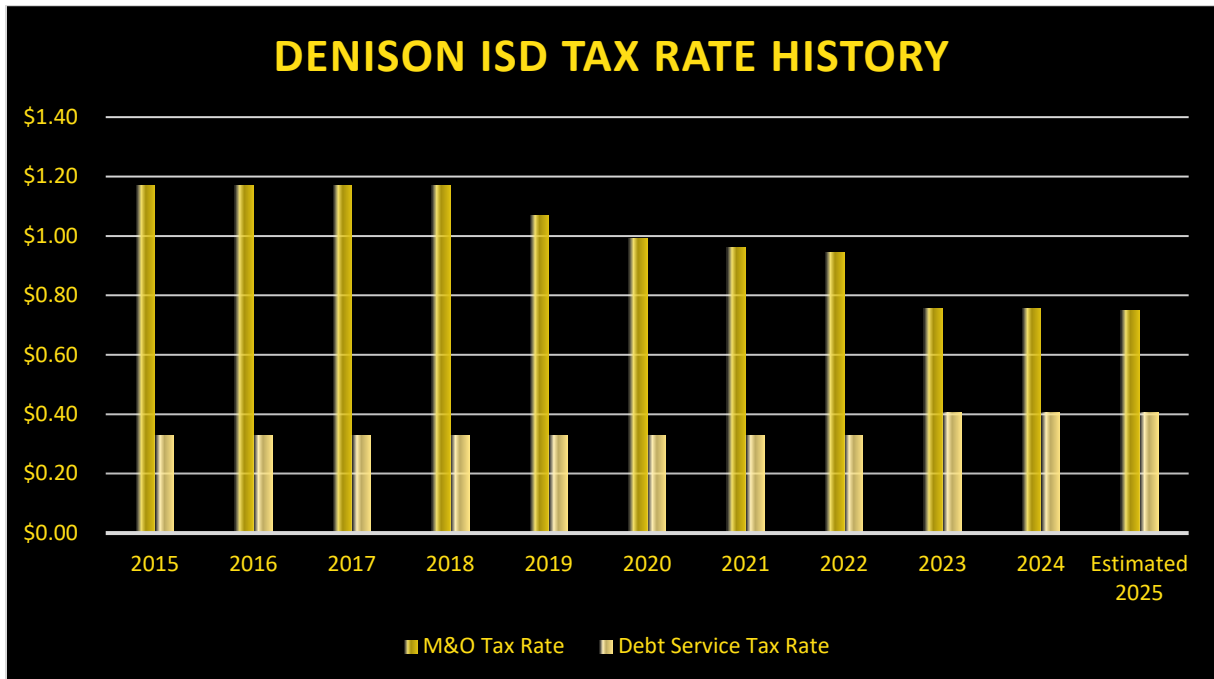
Several Key issues were considered in the budget development process. These issues include property taxes, state funding, staffing needs, employee benefits, employee compensation, program requirements, facility repairs, inflationary operation cost increases, and allocation of resources.

Budget Highlights – Property Taxes

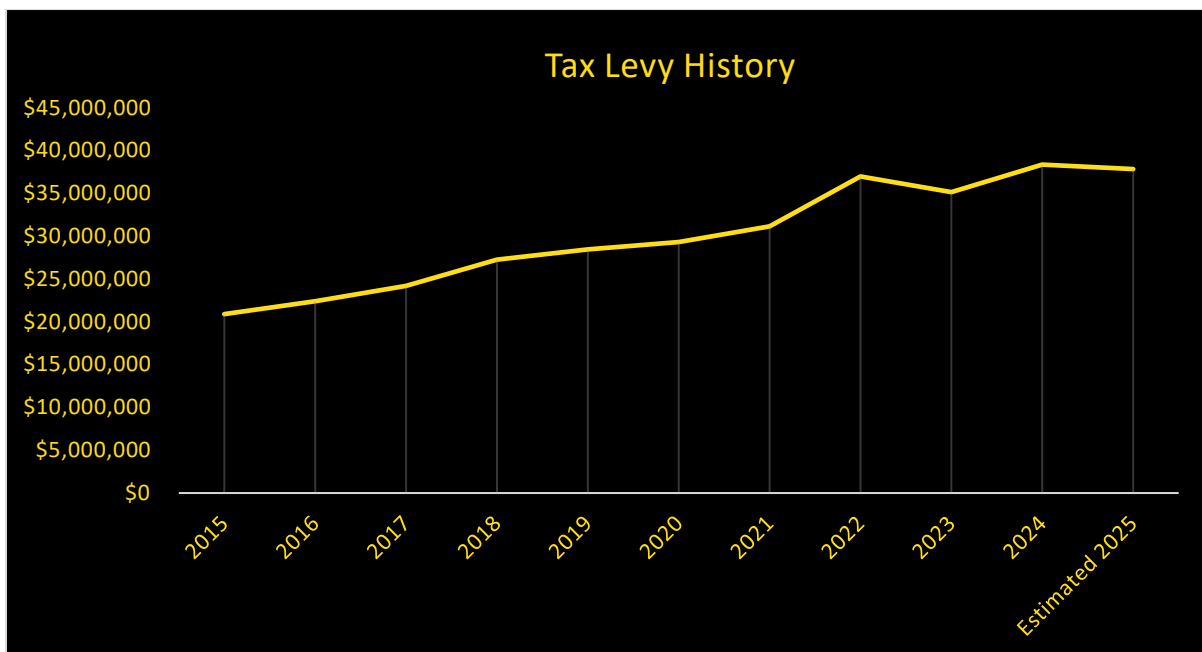
Net taxable values decreased by 4.7%.



Property tax revenue is reported in the General Fund and Debt Service Fund. The total tax rate for 2025-26 is estimated to be \$1.155 per \$100 of valuation. The operating tax rate is estimated to be \$0.75, and the debt service rate will remain at \$0.405.



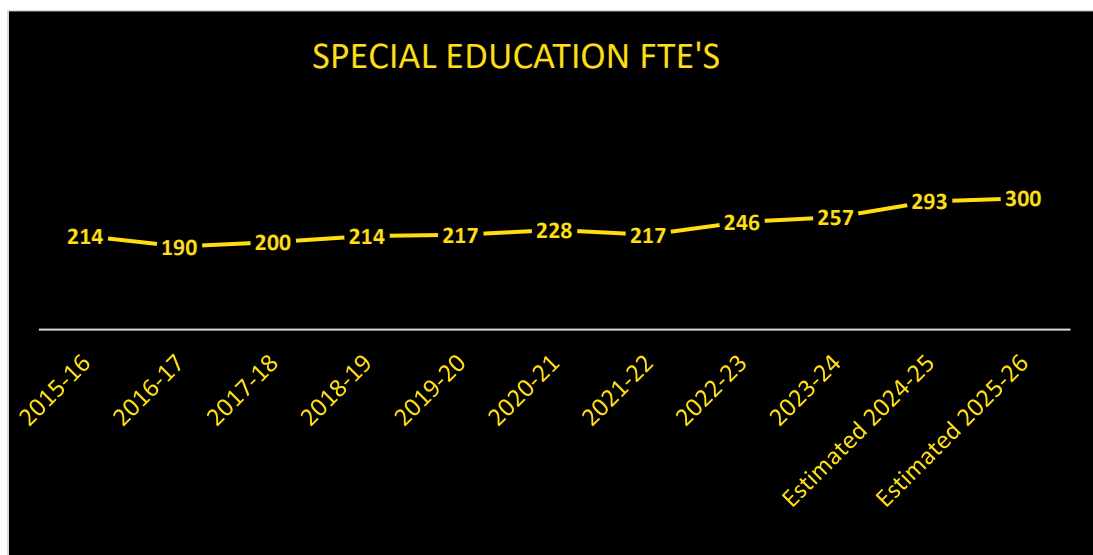
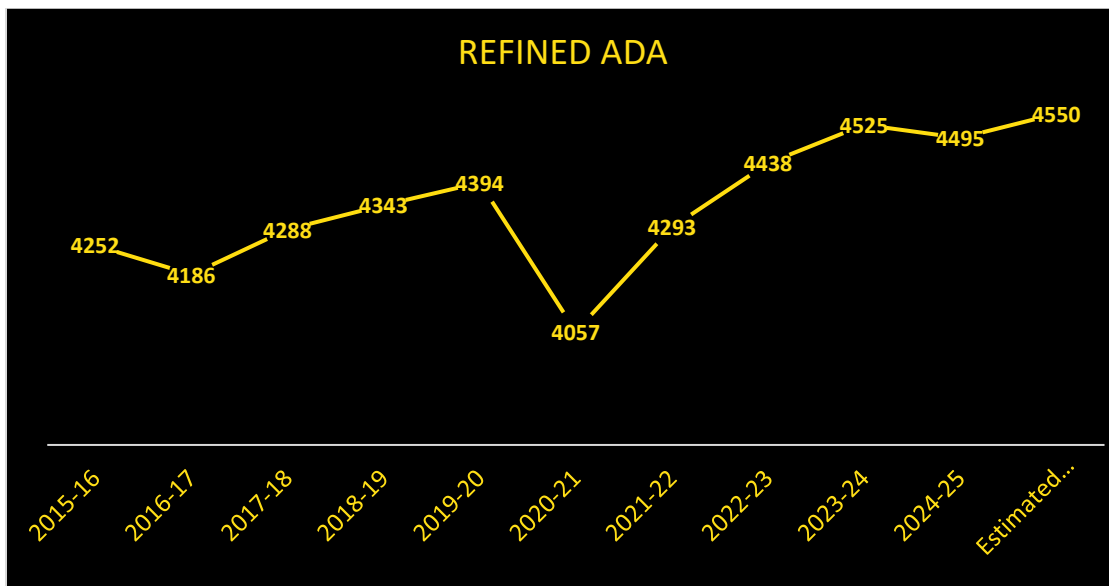
The estimated total tax levy for 2025-26 is \$37,850,671. The tax levy is estimated to decrease by 1.7% from the previous year's tax levy.

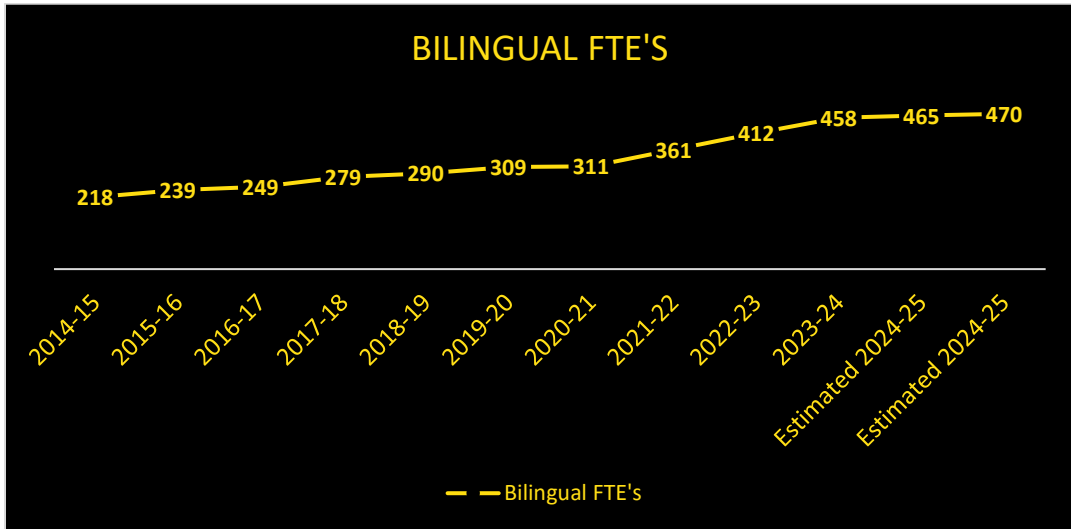
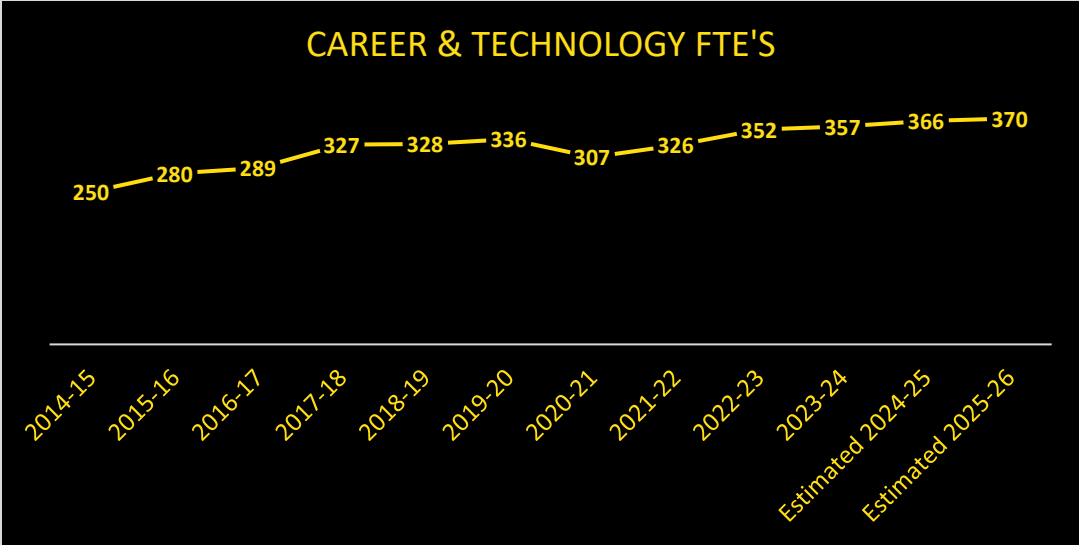


Budget Highlights – State Funding

State funding is a vital part of the revenue for Denison ISD. The Texas Foundation School Program funding constitutes much of the funding received by Denison ISD and most of this funding is reported in the General Fund. The Debt Service Fund, state grants, and some federal grants receive a small portion total state funding allocation.

General Fund state funding is calculated by using several factors. Those factors include refined average daily attendance, special education full time equivalents, career & technology full time equivalents, certified property values, and other items pertaining to the district. State funding is estimated for the General fund to increase by \$3,845,000.





Budget Highlights – Staffing Needs

As enrollment increases, additional staff are essential to provide the necessary education services ranging from teachers to bus drivers. The District expects growth in staff numbers with additional student enrollment throughout the District.

It is anticipated that the Full Time Equivalent for teachers will increase for 2025-26.

Budget Highlights – Employee Benefits

Denison ISD offers the following comprehensive benefits package:

TRS Active Care Health Insurance - The District will continue to contribute \$334 per month for full-time employees.

\$5,000 term life insurance policy. – The District pays for this policy for full time employees.

Dental Insurance - May be purchased by employee with payroll deduction.

Vision Insurance - May be purchased by employee with payroll deduction.

Long-term Disability Insurance - May be purchased by employee with payroll deduction.

Flexible Spending Accounts and Health Savings Accounts

Additional Term Life Insurance - May be purchased by an employee with payroll deduction

403 b Savings Plans – Employee may invest with payroll deduction

Budget Highlights – Employee Compensation

Public schools are labor intensive in nature. The largest single component of a school district's operating budget (approximately 80%) is its payroll cost.

Maintaining competent and fairly compensated staff is important to Denison ISD. Recruiting and retaining highly qualified staff for all positions is critical to the overall success and performance of our District. Employee compensation is reviewed in detail each year. This review allows the District to be competitive with other school districts and other industries in the area.

The following changes are recommended in the 2025-26 proposed budget:

Employees on the teacher pay scale will receive increases based on HB2 requirements.

All employees who are not included on the teachers' pay scale will receive a minimum salary increase of 4%.

The minimum hourly rate will increase from \$14.30 to \$14.14.90 per hour.

The minimum Bus Driver hourly rate will increase from \$20.50 to 21.35

The beginning salary for a teacher will increase from \$54,500 to \$56,700

The beginning salary for instruction aides will increase from \$21,550 to \$22,580

Professional instructional personnel (teachers and librarians) with a masters degree will continue to receive a local salary supplement of \$500 per year.

Additional information concerning compensation can be viewed in the District compensation plan. The plan is to provide a guide for administering salaries and wages for employees of Denison ISD.

Allocation of Financial Resources

Financial resources are distributed to each campus based upon average daily attendance, special population, and program needs. Student needs, such as instructional supplies, come from these budget allocations. Other costs, such as fuel and utilities, are based upon historical trends, special requests, and other related information.

2025-26								
Allocation								
Campus	Budget Owner	Student Count	Student Amount	2024-25 Current Allocation	2025-26 Allocation	% Increase/Reduction	Dollar Increase	Prior Year Expenses
Denison High School	DHS Principal	1,351	185	\$230,250	\$249,935	8.55%	\$19,685	\$289,353
DHS extracurricular	DHS Principal			\$88,350	\$88,350	0.00%	\$0	\$83,451
CATE	DHS Principal			\$175,000	\$75,000	-57.14%	(\$100,000)	\$142,214
Band/Drill	Band Director			\$169,100	\$170,000	0.53%	\$900	\$176,724
Choir	Choir Director			\$15,865	\$16,000	0.85%	\$135	\$16,827
Drama	Drama Director			\$37,050	\$37,100	0.13%	\$50	\$36,510
AVID	DHS Principal			\$21,850	\$22,000	0.69%	\$150	\$13,795
Pathway		62	185	\$10,030	\$11,470	14.36%	\$1,440	\$9,300
Alternative School	Pathways Principal			\$19,570	\$19,600	0.15%	\$30	\$13,972
Scott Middle School	SMS Principal	733	170	\$120,970	\$124,610	3.01%	\$3,640	\$94,670
Band/Drill	Band Director			\$26,600	\$26,600	0.00%	\$0	\$26,332
Choir	Choir Director			\$11,400	\$11,400	0.00%	\$0	\$5,757
CATE	SMS Principal			\$23,750	\$24,000	1.05%	\$250	\$23,371
Drama	Drama Director			\$8,550	\$8,600	0.58%	\$50	\$5,493
B. McDaniel Intermediate	BMC Principal	708	170	\$110,200	\$120,360	9.22%	\$10,160	\$120,920
Band	Band Director			\$19,000	\$19,000	0.00%	\$0	\$20,053
Choir	Choir Director			\$4,275	\$4,300	0.58%	\$25	\$2,088
Houston Elementary	Houston Principal	255	160	\$43,475	\$40,800	-6.15%	(\$2,675)	\$38,438
Hyde Park	HP Principal	502	160	\$70,700	\$80,320	13.61%	\$9,620	\$53,715
Lamar	Lamar Principal	425	160	\$72,700	\$68,000	-6.46%	(\$4,700)	\$62,025
Mayes	Mayes Principal	508	160	\$71,600	\$81,280	13.52%	\$9,680	\$69,419
Terrell	Terrell Principal	432	160	\$53,200	\$69,120	29.92%	\$15,920	\$59,926
Athletics	Athletic Director			606,200	606,200	0.00%	\$0	\$566,531
Total Campus		4,976		2,009,685	1,974,045	-1.77%	(35,640)	1,930,884

Denison Independent School District
Department General Fund Budget Allocations
2025-26

Department/Budget	Budget Owner	2024-25 Allocation	2025-26 Allocation		Dollar Increase	Prior Year Expense
Administrative Services	Asst. Supt. for Administration	141,500	142,000	0.35%	500	\$172,797
Business Office	Director of Business	1,133,900	1,134,000	0.01%	100	\$1,192,683
Compensatory/At Risk Services	Director of Special Programs	175,500	175,500	0.00%	0	\$138,089
Curriculum Services	Director of Instruction	535,077	535,500	0.08%	423	\$384,063
District CATE	Asst. Supt. for Business	45,000	45,000	0.00%	0	\$20,950
District Services	Asst. Supt. for Business	698,190	700,000	0.26%	1,810	\$865,730
Facilities	Director of Facilities	4,441,000	4,600,000	3.58%	159,000	\$4,602,675
Human Resources	Director of HR	22,500	23,000	2.22%	500	\$24,061
Payroll and Benefits	Asst. Supt. for Business	45,039,456	48,012,250	6.60%	2,972,794	\$42,472,251
Public Information	Coordinator of Public Relations	36,000	36,000	0.00%	0	\$63,788
Security	Chief of Police	199,500	200,000	0.25%	500	\$270,322
Special Education	Director of Special Education	315,000	315,000	0.00%	0	\$219,080
Superintendent	Asst. Supt. for Business	36,000	36,000	0.00%	0	\$31,919
Technology	Director of Technology	839,500	840,000	0.06%	500	\$774,740
Textbooks/Camp James Ray	Coordinator of Textbooks	63,000	63,000	0.00%	0	\$93,726
Transportation	Director of Transportation	570,000	570,000	0.00%	0	\$807,926
Total Department		54,291,123	57,427,250		3,136,127	52,134,800

Denison Independent School District			
Planning amounts			
2025-26			
Business Services	Budget 2025-26	Budget 2024-25	Fixed Cost Increase
Appraisal Service	\$780,000	\$720,000	\$60,000
Attorney Fees	\$100,000	\$100,000	\$0
Teacher Liability Insurance	\$65,000	\$63,000	\$2,000
Tax Collections Fees	\$25,000	\$25,000	\$0
Audit	\$39,500	\$38,000	\$1,500
Election Expenses	\$10,000	\$10,000	\$0
Required Notice	\$3,000	\$5,000	(\$2,000)
District Services			
General Construction	\$0	\$0	\$0
Beyond District	\$20,000	\$20,000	\$0
Copiers	\$135,000	\$135,000	\$0
Morale Incentives	\$30,000	\$30,000	\$0
Transportaion			
Buses	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0
Fuel	\$325,000	\$325,000	\$0
Vehicle insurance	\$150,000	\$136,000	\$14,000
Facilities			
Property Insurance	\$1,238,000	\$1,126,000	\$112,000
Electricity	\$925,000	\$900,000	\$25,000
Water/Trash	\$540,000	\$405,000	\$135,000
Natural Gas	\$250,000	\$215,000	\$35,000
Building Supplies	\$275,000	\$300,000	(\$25,000)
Summer Projects	\$100,000	\$16,000	\$84,000
Repairs Service	\$230,000	\$225,000	\$5,000
Custodial Supplies	\$200,000	\$200,000	\$0
Grounds Supplies	\$85,000	\$90,000	(\$5,000)
Service Vehicles	\$0	\$0	\$0

Introduction Conclusion

It is the intent of the Denison ISD administrative staff to conservatively estimate the resources anticipated under law along with accurate assumptions and values. This financial approach allows the Board to work diligently with the District's administration to maximize limited resources in an effort to meet the many needs of our educational system, and there is never enough to satisfy all needs. We do believe that this budget document exhibits a strong effort to satisfy the needs of the students, families, and meet the expectations of our community. It is our goal to provide the best possible education for our students while still being efficient, effective, and transparent with the taxpayer funds of the Denison ISD.

Suggestions for change, which will improve delivery of educational and support services in the Denison ISD, are encouraged and welcomed. Please contact Randy Reid, Assistant Superintendent for Business Services at (903)461-7036 if anyone would like to provide suggestions or comments. Questions about this document are welcomed as well.

FINANCE SECTION

Financial Section Introduction

This financial section provides fiscal information regarding the various funds of the District. By law, the School Board of Trustees for Denison ISD must approve annual expenditure budgets for the General Fund, Student Nutrition Fund, and Debt Service Fund. These three funds make up the Governmental Funds. All other funds include proprietary funds, fiduciary funds, special revenue funds, and capital project funds.

In this section, a pyramid approach is presented by beginning with a Combined Statement of Revenues and Expenditures for all three Governmental funds together followed by schedules providing financial information for each of the funds. The District's budget is organized into the following fund categories:

General Fund - Used to pay for salaries and benefits of District staff, classroom resources, utilities, maintenance, custodial work, grounds upkeep, transportation, etc. Mainly to pay for the general operations of the District's facilities and staff.

Student Nutrition Fund - Used for the operation of the District's program to provide meals to the District's students. These operations are provided through a management and operations contract with Aramark Food Services.

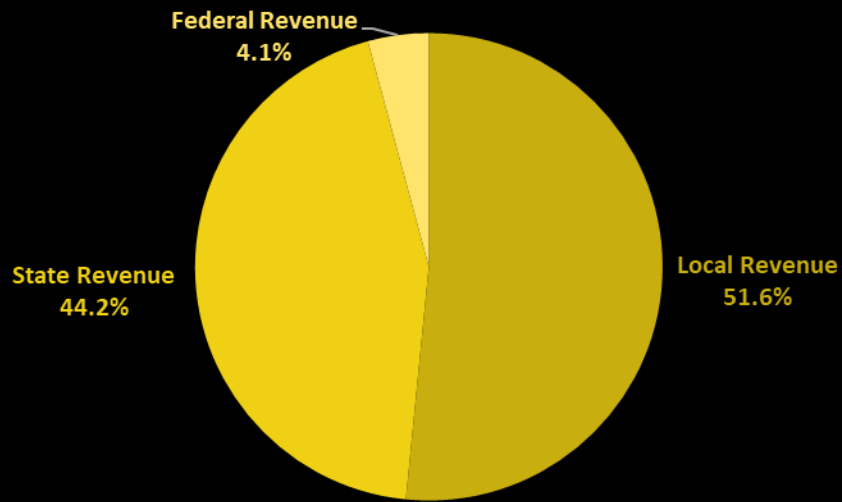
Debt Service Fund - Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and general maintenance projects.

Special Revenue Fund (Grants) – Used to account for the proceeds of specific revenue sources such as federal categorical, state or locally financed programs where unused balances are returned to the grant. These funds are tied to specific programmatic deliverables and expenditure restrictions.

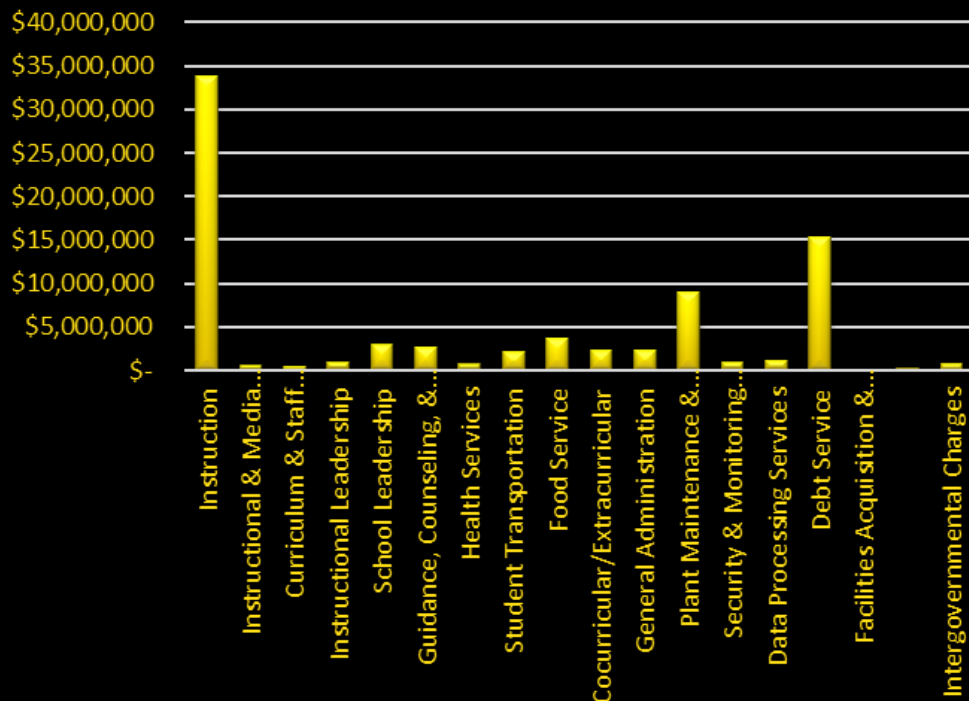
District Combined Budget

Combined Funds General Fund, Debt Service Fund, and Food Service Fund 2025-26 Budget				
	General	Food Service	Debt Service	Total
Revenues				
Local Revenue	\$ 25,420,000	\$ 535,000	\$ 13,375,000	\$ 39,330,000
State Revenue	\$ 32,186,150	\$ 145,000	\$ 1,400,000	\$ 33,731,150
Federal Revenue	\$ 110,000	\$ 3,100,000		\$ 3,210,000
Total Revenue	\$ 57,716,150	\$ 3,780,000	\$ 14,775,000	\$ 76,271,150
Expenditures				
11 Instruction	\$ 32,127,556			\$ 32,127,556
12 Instructional & Media Resources	\$ 518,817			\$ 518,817
13 Curriculum & Staff Development	\$ 510,847			\$ 510,847
21 Instructional Leadership	\$ 892,840			\$ 892,840
23 School Leadership	\$ 2,971,235			\$ 2,971,235
31 Guidance, Counseling, & Eval.	\$ 2,705,165			\$ 2,705,165
33 Health Services	\$ 731,575			\$ 731,575
34 Student Transportation	\$ 2,166,850			\$ 2,166,850
35 Food Service	\$ -	\$ 3,755,000		\$ 3,755,000
36 Cocurricular/Extracurricular	\$ 2,326,635			\$ 2,326,635
41 General Administration	\$ 2,364,510			\$ 2,364,510
51 Plant Maintenance & Operations	\$ 8,944,645			\$ 8,944,645
52 Security & Monitoring Services	\$ 891,420			\$ 891,420
53 Data Processing Services	\$ 1,189,000			\$ 1,189,000
71 Debt Service	\$ 280,200		\$ 15,111,000	\$ 15,391,200
81 Facilities Acquisition & Construction	\$ -			\$ -
95	\$ -			\$ -
99 Intergovernmental Charges	\$ 780,000			\$ 780,000
Total Expenditures	\$ 59,401,295	\$ 3,755,000	\$ 15,111,000	\$ 78,267,295
Excess or (Deficiencies) of Revenue Over Expenditures				
	\$ (1,685,145)	\$ 25,000	\$ (336,000)	\$ (1,996,145)
Fund Balance-Beginning Estimated				
	\$ 17,367,000	\$ 565,000	\$ 4,865,000	\$ 22,797,000
Fund Balance-Ending-Projected				
	\$ 15,681,855	\$ 590,000	\$ 4,529,000	\$ 20,800,855
Maintenance & Operations Tax Rate				
	\$0.75000		\$0.4050	\$1.1550

DENISON ISD BUDGET REVENUES



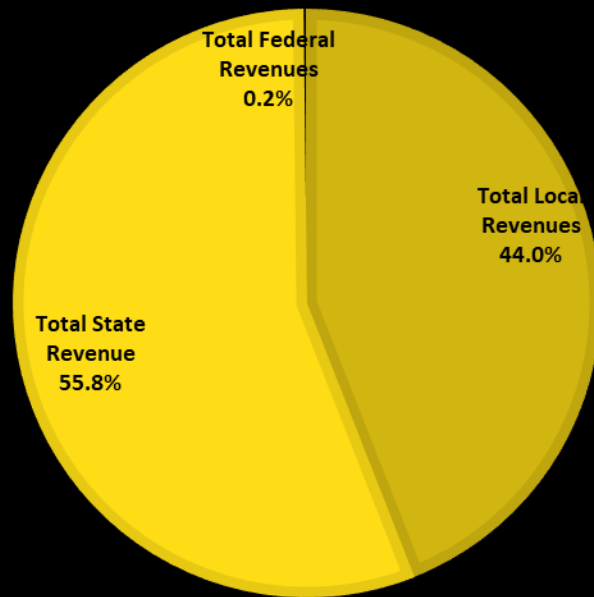
Denison ISD Expenditure Budget



Denison Independent School District General Fund Revenue					
	Actual 2023-24	Adopted Budget 2024-25	Budget 2025-26	Increase (Decrease)	% Increase (Decrease)
Local Revenues					
Current Tax Collections	\$ 22,069,002	\$ 24,325,000	\$ 23,595,000	\$ (730,000)	-3.0%
Delinquent Tax Collections	\$ 308,387	\$ 380,000	\$ 325,000	\$ (55,000)	-14.5%
Penalties & Interest	\$ 291,412	\$ 330,000	\$ 300,000	\$ (30,000)	-9.1%
Interest Earnings	\$ 1,028,533	\$ 800,000	\$ 800,000	\$ -	0.0%
Other Local Revenue	\$ 541,198	\$ 250,000	\$ 400,000	\$ 150,000	60.0%
Total Local Revenues	<u>\$ 24,238,532</u>	<u>\$ 26,085,000</u>	<u>\$ 25,420,000</u>	<u>\$ (665,000)</u>	<u>-2.5%</u>
State Revenues					
Foundation Sch Prog Revenue	\$ 26,176,118	\$ 24,940,000	\$ 28,785,000	\$ 3,845,000	15.4%
Retention Funds			\$ -		
TRS on Behalf	\$ 2,871,886	\$ 3,137,000	\$ 3,391,150	\$ 254,150	8.1%
E-Rate	\$ -	\$ 10,000	\$ 10,000	\$ -	
Total State Revenue	<u>\$ 29,048,004</u>	<u>\$ 28,087,000</u>	<u>\$ 32,186,150</u>	<u>\$ 4,099,150</u>	<u>14.59%</u>
Federal Revenues					
Flood Control	\$ 649,341	\$ 55,000	\$ 60,000	\$ 5,000	9.1%
SHARS	\$ 192,426	\$ 500,000	\$ 50,000	\$ (450,000)	-90.0%
Total Federal Revenues	<u>\$ 841,767</u>	<u>\$ 555,000</u>	<u>\$ 110,000</u>	<u>\$ (445,000)</u>	<u>-80.2%</u>
Total Revenues	\$ 54,128,303	\$ 54,727,000	\$ 57,716,150	\$ 2,989,150	5.5%

GENERAL FUND REVENUES

■ Total Local Revenues ■ Total State Revenue ■ Total Federal Revenues



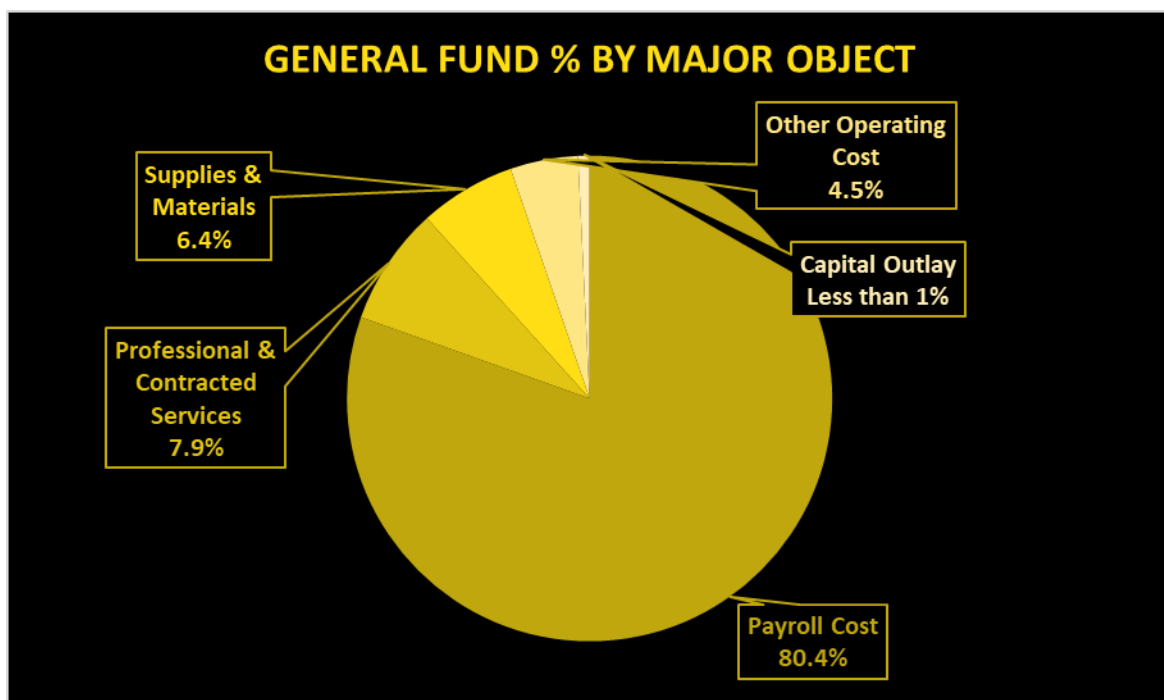
Denison Independent School District
General Fund
Expenditure Summary by Major Object within Function

	Actual	Adopted			
	2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	% Increase (Decrease)
11 Instruction					
Payroll Cost	\$ 27,171,253	\$ 28,839,227	\$ 30,314,970	\$ 1,475,743	5.1%
Professional & Contracted Services	\$ 193,829	\$ 266,275	\$ 242,325	\$ (23,950)	-9.0%
Supplies & Materials	\$ 1,289,027	\$ 1,357,511	\$ 1,370,410	\$ 12,899	1.0%
Other Operating Cost	\$ 176,183	\$ 181,220	\$ 199,851	\$ 18,631	10.3%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instruction	\$ 28,830,292	\$ 30,644,233	\$ 32,127,556	\$ 1,483,323	4.8%
12 Instructional & Media Resources					
Payroll Cost	\$ 372,740	\$ 409,650	\$ 409,500	\$ (150)	0.0%
Professional & Contracted Services	\$ 22,994	\$ 30,100	\$ 14,000	\$ (16,100)	-53.5%
Supplies & Materials	\$ 79,329	\$ 84,370	\$ 92,017	\$ 7,647	9.1%
Other Operating Cost	\$ 2,728	\$ 3,100	\$ 3,300	\$ 200	6.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instructional & Media Resources	\$ 477,792	\$ 527,220	\$ 518,817	\$ (8,403)	-1.6%
13 Curriculum & Staff Development					
		\$ -	\$ -		
Payroll Cost	\$ 270,547	\$ 333,586	\$ 389,086	\$ 55,500	16.6%
Professional & Contracted Services	\$ 13,800	\$ 8,130	\$ 60,630	\$ 52,500	645.8%
Supplies & Materials	\$ 18,319	\$ 33,630	\$ 33,630	\$ -	0.0%
Other Operating Cost	\$ 29,343	\$ 27,501	\$ 27,501	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Curriculum & Staff Development	\$ 332,008	\$ 402,847	\$ 510,847	\$ 108,000	26.8%
21 Instructional Leadership					
Payroll Cost	\$ 735,018	\$ 847,860	\$ 870,975	\$ 23,115	2.7%
Professional & Contracted Services	\$ 1,624	\$ 1,000	\$ 1,000	\$ -	0.0%
Supplies & Materials	\$ 4,204	\$ 7,200	\$ 8,628	\$ 1,428	19.8%
Other Operating Cost	\$ 7,666	\$ 11,892	\$ 12,237	\$ 345	2.9%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instructional Leadership	\$ 748,512	\$ 867,952	\$ 892,840	\$ 24,888	2.9%

23 School Leadership									
Payroll Cost	\$	2,529,148	\$	2,731,595	\$	2,836,770	\$	105,175	3.9%
Professional & Contracted Services:	\$	6,316	\$	15,750	\$	16,265	\$	515	3.3%
Supplies & Materials	\$	59,439	\$	53,950	\$	54,450	\$	500	0.9%
Other Operating Cost	\$	54,923	\$	58,450	\$	63,750	\$	5,300	9.1%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
School Leadership	\$	2,649,827	\$	2,859,745	\$	2,971,235	\$	111,490	3.9%
31 Guidance, Counseling, & Eval.									
Payroll Cost	\$	2,056,431	\$	2,329,896	\$	2,497,415	\$	167,519	7.2%
Professional & Contracted Services:	\$	79,481	\$	101,100	\$	124,130	\$	23,030	22.8%
Supplies & Materials	\$	58,240	\$	72,850	\$	66,100	\$	(6,750)	-9.3%
Other Operating Cost	\$	20,952	\$	23,505	\$	17,520	\$	(5,985)	-25.5%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Guidance, Counseling, & Eval.	\$	2,215,105	\$	2,527,351	\$	2,705,165	\$	177,814	7.0%
33 Health Services									
Payroll Cost	\$	595,854	\$	658,110	\$	702,225	\$	44,115	6.7%
Professional & Contracted Services:	\$	4,750			\$	750	\$	750	100.0%
Supplies & Materials	\$	30,918	\$	31,350	\$	26,300	\$	(5,050)	-16.1%
Other Operating Cost	\$	2,899	\$	3,200	\$	2,300	\$	(900)	-28.1%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Health Services	\$	634,421	\$	692,660	\$	731,575	\$	38,915	5.6%
34 Student Transportation									
Payroll Cost	\$	1,346,809	\$	1,499,650	\$	1,569,850	\$	70,200	4.7%
Professional & Contracted Services:	\$	124,885	\$	136,000	\$	136,000	\$	-	0.0%
Supplies & Materials	\$	354,751	\$	357,000	\$	362,000	\$	5,000	1.4%
Other Operating Cost	\$	(3,532)	\$	69,000	\$	99,000	\$	30,000	43.5%
Capital Outlay	\$	188,835	\$	5,000	\$	-	\$	(5,000)	-100.0%
Student Transportation	\$	2,011,747	\$	2,066,650	\$	2,166,850	\$	100,200	4.8%
36 Cocurricular/Extracurricular									
Payroll Cost	\$	1,161,294	\$	1,336,185	\$	1,349,385	\$	13,200	1.0%
Professional & Contracted Services:	\$	143,899	\$	153,041	\$	151,890	\$	(1,151)	-0.8%
Supplies & Materials	\$	366,208	\$	351,650	\$	342,800	\$	(8,850)	-2.5%
Other Operating Cost	\$	413,457	\$	468,774	\$	482,560	\$	13,786	2.9%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Cocurricular/Extracurricular	\$	2,084,859	\$	2,309,650	\$	2,326,635	\$	16,985	0.7%

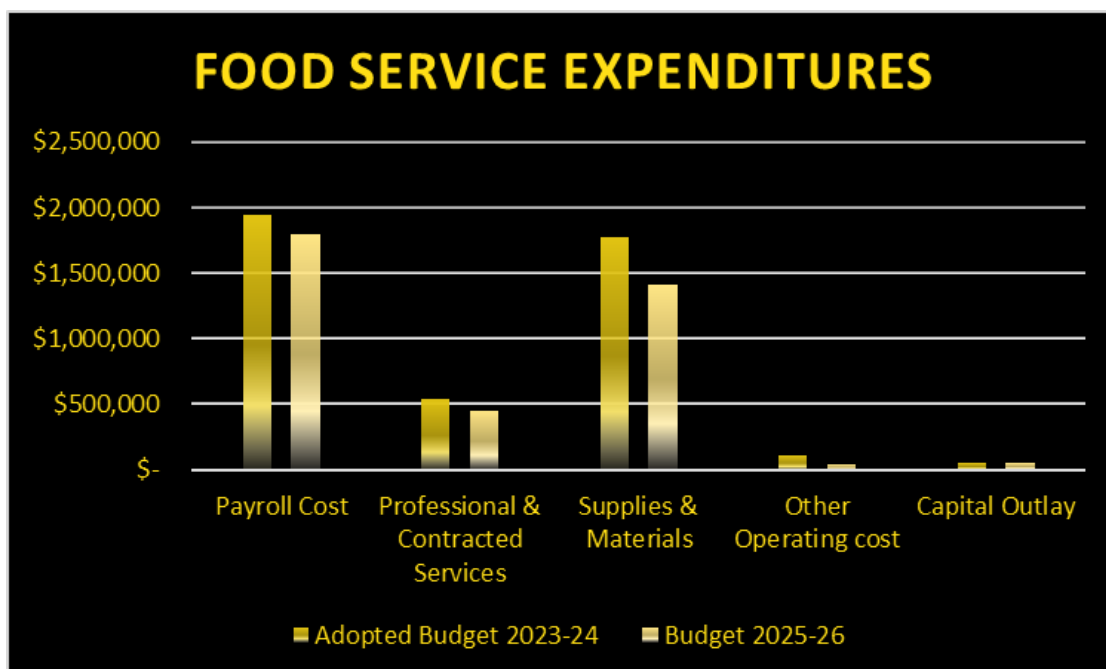
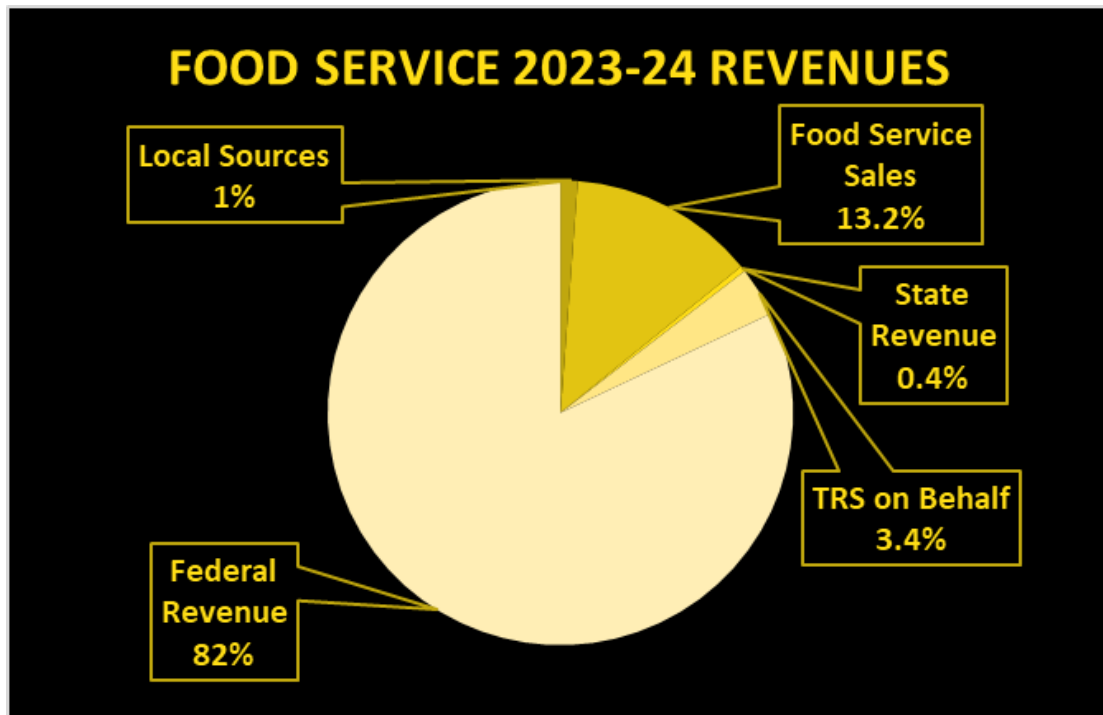
41 General Administration									
Payroll Cost	\$	1,336,654	\$	1,698,700	\$	1,709,970	\$	11,270	0.7%
Professional & Contracted Services	\$	187,110	\$	280,900	\$	296,500	\$	15,600	5.6%
Supplies & Materials	\$	153,077	\$	89,500	\$	107,890	\$	18,390	20.5%
Other Operating Cost	\$	187,175	\$	245,150	\$	250,150	\$	5,000	2.0%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
General Administration	\$	1,864,016	\$	2,314,250	\$	2,364,510	\$	50,260	2.2%
51 Plant Maintenance & Operations									
Payroll Cost	\$	3,398,666	\$	3,670,000	\$	3,932,745	\$	262,745	7.2%
Professional & Contracted Services	\$	2,353,194	\$	2,366,000	\$	2,630,000	\$	264,000	11.2%
Supplies & Materials	\$	750,133	\$	790,000	\$	755,000	\$	(35,000)	-4.4%
Other Operating Cost	\$	667,332	\$	1,221,900	\$	1,495,900	\$	274,000	22.4%
Capital Outlay	\$	164,138	\$	25,000	\$	131,000	\$	106,000	424.0%
Plant Maintenance & Operations	\$	7,333,463	\$	8,072,900	\$	8,944,645	\$	871,745	10.8%
52 Security & Monitoring Services									
Payroll Cost	\$	365,361	\$	665,700	\$	677,420	\$	11,720	1.8%
Professional & Contracted Services	\$	231,261	\$	151,000	\$	68,000	\$	(83,000)	-55.0%
Supplies & Materials	\$	73,282	\$	86,000	\$	78,500	\$	(7,500)	-8.7%
Other Operating Cost	\$	16,325	\$	28,500	\$	22,500	\$	(6,000)	0.0%
Capital Outlay	\$	-	\$	60,000	\$	45,000	\$	(15,000)	0.0%
Security & Monitoring Services	\$	686,228	\$	991,200	\$	891,420	\$	(99,780)	-10.1%
53 Data Processing Services							\$	-	
Payroll Cost	\$	427,040	\$	497,950	\$	516,300	\$	18,350	3.7%
Professional & Contracted Services	\$	82,172	\$	92,900	\$	156,900	\$	64,000	68.9%
Supplies & Materials	\$	435,044	\$	443,000	\$	513,000	\$	70,000	15.8%
Other Operating Cost	\$	5,159	\$	2,800	\$	2,800	\$	-	0.0%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Data Processing Services	\$	949,415	\$	1,036,650	\$	1,189,000	\$	152,350	14.7%
71 Debt Service									
Capital Outlay	\$	-	\$	267,500	\$	280,200	\$	12,700	100.0%
Debt Service					\$	280,200	\$	177,300	

81 Facilities Acquisition & Construction					
Professional & Contracted Services	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.0%
Other Operating Cost	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	\$ 104,365	\$ -	\$ -	\$ -	0.0%
Facilities Acquisition & Construction	\$ 104,365	\$ -	\$ -	\$ -	0.0%
99 Intergovernmental Charges					
Professional & Contracted Services	\$ 519,880	\$ 720,000	\$ 780,000	\$ 60,000	8.3%
Intergovernmental Charges	\$ 519,880	\$ 720,000	\$ 780,000	\$ 60,000	8.3%
Total Expenditures	\$ 51,441,930	\$ 56,033,308	\$ 59,401,295	\$ 3,367,987	6.0%
	Actual	Adopted			
	2022-23	Budget 2023-24	Budget 2024-25	Increase (Decrease)	% Increase (Decrease)
General Fund					
Total by Major Object					
Payroll Cost	\$ 41,766,815	\$ 45,518,109	\$ 47,776,611	\$ 2,258,502	5.0%
Professional & Contracted Services	\$ 3,965,195	\$ 4,322,196	\$ 4,678,390	\$ 356,194	8.2%
Supplies & Materials	\$ 3,671,971	\$ 3,758,011	\$ 3,810,725	\$ 52,714	1.4%
Other Operating Cost	\$ 1,580,610	\$ 2,344,992	\$ 2,679,369	\$ 334,377	14.3%
Capital Outlay	\$ 457,338	\$ 90,000	\$ 456,200	\$ 366,200	406.9%
Total	\$ 51,441,930	\$ 56,033,308	\$ 59,401,295	\$ 3,367,987	6.0%



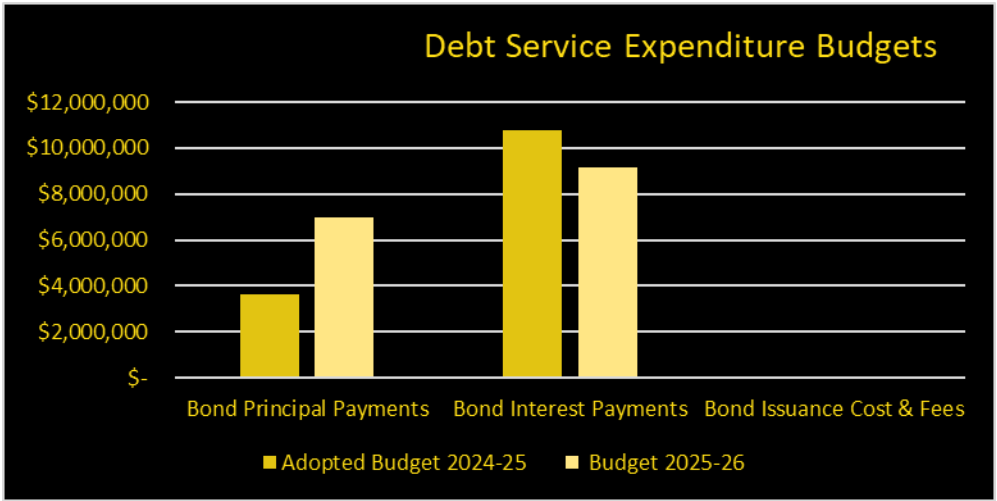
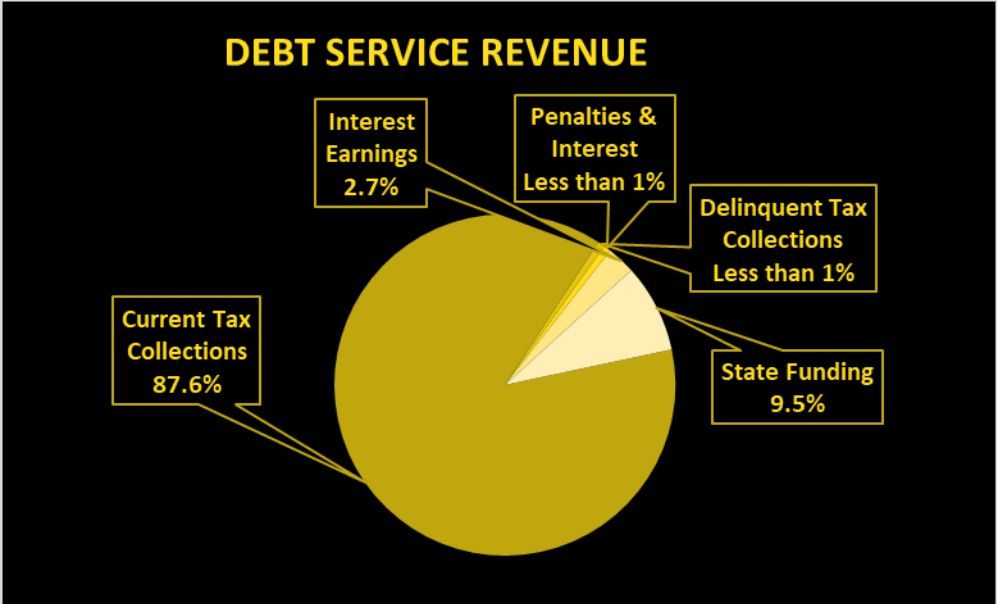
Food Service Budget

Denison Independent School District Food Service Fund Budget 2025-26 Budget						
	Actual 2023-24	Adopted Budget 2023-24	Budget 2025-26	Increase (Decrease)	% Increase (Decrease)	
Revenues						
Local Sources	\$ 44,093	\$ 45,000	\$ 45,000	\$ -	0.0%	
Food Service Sales	\$ 421,926	\$ 534,500	\$ 490,000	\$ (44,500)	-8.3%	
State Revenue	\$ 14,907	\$ 15,000	\$ 15,000	\$ -	0.0%	
TRS on Behalf	\$ 113,869	\$ 130,000	\$ 130,000	\$ -	0.0%	
Federal Revenue	\$ 3,440,952	\$ 3,540,000	\$ 3,100,000	\$ (440,000)	-12.4%	
Total Revenues	\$ 4,035,747	\$ 4,264,500	\$ 3,780,000	\$ (484,500)	-11.4%	
Expenditures						
35 Payroll Cost	\$ 1,715,985	\$ 1,940,000	\$ 1,800,000	\$ (140,000)	-7.2%	
Professional & Contracted Services	\$ 534,049	\$ 538,500	\$ 450,000	\$ (88,500)	-16.4%	
Supplies & Materials	\$ 1,649,362	\$ 1,770,000	\$ 1,415,000	\$ (355,000)	-20.1%	
Other Operating cost	\$ 109,283	\$ 110,500	\$ 40,000	\$ (70,500)	-63.8%	
Capital Outlay	\$ 545,917	\$ 50,000	\$ 50,000	\$ -	0.0%	
Total Expense	\$ 4,554,596	\$ 4,409,000	\$ 3,755,000	\$ (654,000)	-14.8%	
Excess (Deficiencies) of Revenue						
Over Expenditures	\$ (518,849)	\$ (144,500)	\$ 25,000	\$ 169,500		



Debt Service Budget

Denison ISD Debt Service Fund Detail Budget 2025-26 Budget						
	Actual 2023-24	Adopted Budget 2024-25	Budget 2025-26	Increase (Decrease)	% Increase (Decrease)	
Revenues						
Current Tax Collections	\$ 11,780,280	\$ 13,043,000	\$ 12,985,000	\$ (58,000)	-0.4%	
Delinquent Tax Collections	\$ 112,276	\$ 30,000	\$ 100,000	\$ 70,000	233.3%	
Penalties & Interest	\$ 127,912	\$ 60,000	\$ 100,000	\$ 40,000	66.7%	
Interest Earnings	\$ 427,070	\$ 300,000	\$ 400,000	\$ 100,000	33.3%	
State Funding	\$ 1,802,578	\$ 1,020,000	\$ 1,245,000	\$ 225,000	22.1%	
Total Revenues	\$ 14,250,116	\$ 14,453,000	\$ 14,830,000	\$ 377,000	2.6%	
Expenditures						
Bond Principal Payments	\$ 5,810,000	\$ 3,625,000	\$ 6,965,000	\$ 3,340,000	92.1%	
Bond Interest Payments	\$ 7,657,453	\$ 10,789,517	\$ 9,131,735	\$ (1,657,782)	-15.4%	
Bond Issuance Cost & Fees	\$ 6,425	\$ 30,000	\$ 30,000	\$ -	0.0%	
Total Expense	\$ 13,473,878	\$ 14,444,517	\$ 16,126,735	\$ 1,682,218	11.6%	
Excess (Deficiencies) of Revenue						
Over Expenditures	\$ 776,238	\$ 8,483	\$ (1,296,735)	\$ (1,305,218)		



ORGANIZATION SECTION

Description of Community

Denison is a city in Grayson County, Texas, United States. It is 75 miles north of Dallas. The population was 24,479 at the 20210 census. Denison is part of the Texoma region and is one of two principal cities in the Sherman–Denison Metropolitan Statistical Area. Denison is known as the birthplace of Dwight D. Eisenhower, the 34th President of the United States.

Denison was founded in 1872 in conjunction with the Missouri-Kansas-Texas Railroad(MKT) or "Katy" Depot. It was named after the wealthy Katy Vice President George Denison. Because the town was established close to where the MKT crossed the Red River (both important conduits of transportation in the industrial era), it came to be an important commercial center in the 19th century American West.

Today, Denison has a population of approximately 25,000 people.

Description of Entity

The Denison Independent School District is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The Denison ISD Board of Trustees is the level of government which has oversight responsibility and control over all activities related to public school education within the District. The district receives funding from local, state, and federal government sources and must comply with all the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in generally accepted accounting principles.

The Board has final control over local school matters limited only by the state legislature, by the courts, and by the will of the people as expressed in the School Board elections. Board decisions are based on a majority vote of those present. In general, the Board adopts policies, sets direction for curriculum, employs the Superintendent, and oversees the operations of the District and its schools. Besides general Board business, Trustees are charged with numerous statutory regulations including calling trustee and other school elections and canvassing the results, organizing the Board and electing its officers. The Board is also responsible for setting the tax rate, setting salary schedules, acting as a board of appeals in personnel and student matters, confirming recommendations for textbook adoptions, and for adopting and amending the annual budget.

Denison Independent School District Board of Trustees

The seven-member Board serves a three-year term in office without compensation. On rotating basis, two or three places are filled during annual elections held on the regular election day in May. Vacancies may be filled by appointment until the next election. Candidates must be qualified voters of the District. Regular Board meetings are scheduled the third Tuesday of each month and are held at the Denison ISD Administration Building located at 1201 S. Rusk Avenue, Denison, Texas. Special meetings and work sessions are scheduled as needed and announced in compliance with the public notice requirements.

Bob Rhoden.....	President
Becky Russell.....	Vice President
Shelle Cassell.....	Secretary
Brian Hander.....	Member
Charles Pool.....	Member
Eric Hunt.....	Member
Amber Pilcher.....	Member

Administrative Officials

Dr. David Kirkbride.....	Superintendent
Dr. Andru Gilbert.....	Assistant Superintendent of Administration
Randy Reid.....	Assistant Superintendent for Business Services
Chelsea Menjivar.....	Director of Business
Shonda Cannon.....	Director of Instruction
Brian Eaves.....	Public Information Coordinator
Kyle Harris.....	Director of Technology
Lauren Hossle.....	Director of Food Service
Jackie Woolford.....	Director of Testing & Accountability
Kerry Kaai.....	Director of Special Education
Paul Neumann.....	Chief of Police
David Self.....	Director of Facilities
Randy Taylor.....	Director of Transportation
Melanie Truxal.....	Exec. Director, Denison Education Foundation

Campus Information

The District provides educational services to all children within its designated boundaries. These services include early education through 12th grade. For 2024-25, the District is composed of five elementary schools, one intermediate school, one middle school, one alternative school and one high school. Please see the following campus listings:

Denison High School
4200 N. SH 91
Denison, TX 75020

Pathways High School
318 W. Morgan St.
Denison, TX 75020

Scott Middle School
1901 S. Mirick
Denison, TX 75020

B. McDaniel Intermediate School
400 Lillis Lane
Denison, TX 75020

Houston Elementary
1100 West Morgan St.
Denison, TX 75020

Hyde Park Elementary
1701 Hyde Park Street
Denison, TX 75020

Lamar Elementary
1001 S. Sixth Avenue
Denison, TX 75021

Mayes Elementary School
201 Jenny Lane
Denison, TX 75020

Terrell Elementary School
230 W. Martin Luther King
Denison, TX 75020

Enrollment 2024-25(Fall Snapshot)						
Grade	Houston	Hyde Park	Mayes	Lamar	Terrell	Total
EE	11	0	1	6	0	18
PK	113	38	20	0	19	190
KG	0	81	87	89	107	364
1st	36	94	107	99	87	423
2nd	38	79	106	70	65	358
3rd	21	97	90	83	73	364
4th	36	113	97	78	81	405
Total	255	502	508	425	432	2122

Enrollment 2024-25(Fall Snapshot)					
Grade	B. McDainel	Scott	Pathways	DHS	Total
5th	371				371
6th	337				337
7th		361			361
8th		372			372
9th			6	418	424
10th			9	337	346
11th			26	312	338
12th			21	285	306
Total	708	733	62	1352	2855

Enrollment (Fall Snapshot)										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
EE	18	11	9	12	17	5	22	26	21	18
PK	186	198	204	204	194	145	166	198	179	190
KG	348	340	335	329	388	371	360	365	404	364
1st	363	344	350	339	328	356	399	376	350	423
2nd	352	336	345	348	332	307	338	392	372	358
3rd	335	328	345	348	350	316	304	373	409	364
4th	330	320	349	375	348	349	334	320	386	405
5th	338	333	338	360	371	338	351	350	334	371
6th	335	335	338	345	365	360	341	353	361	337
7th	327	337	365	361	350	351	380	366	375	361
8th	337	322	349	357	361	352	356	383	375	372
9th	396	391	377	390	384	380	380	419	413	424
10th	321	328	364	342	351	337	344	320	347	346
11th	281	323	298	333	303	334	307	313	302	338
12th	306	251	292	281	308	290	295	314	312	306
Total	4573	4497	4658	4724	4750	4591	4677	4868	4940	4977

Enrollment (Fall Snapshot)						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Hispanic/Latino	20.51%	21.22%	23.01%	24.42%	25.40%	26.60%
Asian	0.76%	0.63%	0.53%	0.64%	0.63%	0.70%
American Indian or Alaska Native	1.75%	1.79%	1.75%	1.50%	1.52%	1.40%
Black or African American	10.11%	9.76%	9.22%	9.33%	8.68%	9.10%
Hawaiian or Other Pacific Islander	0.02%	0.02%	0.02%	0	0.08%	0.00%
Two or More Races	8.55%	8.89%	9.43%	10.46%	11.40%	11.90%
White	58.32%	57.70%	56.04%	53.66%	52.29%	50.30%
	1.00	1.00	1.00	1.00	1.00	1.00

Denison Independent School District 2025-2026 Budget Calendar

January 10, 2025	Preliminary student projections established, and allocations distributed to campuses and departments
January 21, 2025	Board of Trustees budget workshop
January 30, 2025	Distributions of budget preparation information and budget training schedule
February 2025	Review salary schedules, pay rates, and staffing allocations.
March 25, 2025	Board of Trustees budget workshop
April 28, 2025	Deadline to submit campus and department budgets
May 2025	Preliminary projections of revenues for 2025-26
June 3, 2025	Budget Committee Meeting: Cancelled
July 8, 2025	Budget Committee Meeting: Preliminary budget discussion
July 15, 2025	Present preliminary budget to Board of Trustees
July 22, 2025	Board of Trustees Budget and Budget Committee Meeting (if needed)
August 1, 2025	Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website
August 7, 2025	Board of Trustees budget workshop
August 19, 2025	Public hearing on the 2025-26 proposed budget: Present proposed budget and proposed tax rate for Board of Trustees approval

SUPPLEMENTAL INFORMATION SECTION

Compensation Plan 2025-26

2025-2026 Teacher Hiring Schedule				
Full -time classroom teachers, full-time counselors, full-time librarians and full-time head nurse (R.N.)				
Step				
0		\$56,700		
	1		\$56,800	
2		\$57,100		
	3		\$57,400	
4		\$57,600		
	5		\$60,310	
6		\$60,520		
	7		\$60,730	
8		\$60,940		
	9		\$61,150	
10		\$61,360		
	11		\$61,570	
12		\$61,890		
	13		\$62,100	
14		\$62,310		
	15		\$62,520	
16		\$63,050		
	17		\$63,840	
18		\$64,590		
	19		\$65,300	
20		\$65,980		
	21		\$66,610	
22		\$67,220		
	23		\$67,790	
24		\$68,100		
	25		\$68,300	
26		\$68,720		
	27		\$69,350	
28		\$69,980		
	29		\$70,610	
30		\$71,670		

Denison ISD Nonexempt Paraprofessionals Minimum 4% Increase 2025-2026					
Pay Grade 1	Calendars	Hours/Day	Minimum	Midpoint	Maximum
			\$16.10	\$20.15	\$24.20
Instructional Aides	187	7.5	\$22,580	\$28,260	\$33,941
Head Start Aide	187	7.5	\$22,580	\$28,260	\$33,941
Pay Grade 2			Minimum	Midpoint	Maximum
			\$16.65	\$20.83	\$25.00
Attendance Clerks	197	7.5	\$24,600	\$30,769	\$36,938
B. McDaniel Registrar/Office Asst.	197	7.5	\$24,600	\$30,769	\$36,938
DHS Clerks-Principal's Office	197	7.5	\$24,600	\$30,769	\$36,938
DHS Counselor's Secretary	197	7.5	\$24,600	\$30,769	\$36,938
Secretary to Asst Principal SMS	197	7.5	\$24,600	\$30,769	\$36,938
SMS - Front Office Clerk	197	7.5	\$24,600	\$30,769	\$36,938
Parent Involvement Coordinators	197	7.5	\$24,600	\$30,769	\$36,938
Pay Grade 3			Minimum	Midpoint	Maximum
			\$17.20	\$21.35	\$25.50
Library Aides	187	7.5	\$24,123	\$29,943	\$35,764
Campus Computer Tech Aides	187	7.5	\$24,123	\$29,943	\$35,764
Pay Grade 4			Minimum	Midpoint	Maximum
			\$17.70	\$22.15	\$26.60
Pathways-Secretary	207	7.5	\$27,479	\$34,388	\$41,297
Elementary Secretaries	207	7.5	\$27,479	\$34,388	\$41,297
Athletic Director's Secretary	207	7.5	\$27,479	\$34,388	\$41,297
Pay Grade 5			Minimum	Midpoint	Maximum
			\$18.20	\$22.75	\$27.30
BMC, SMS, DHS Principal Secretaries	226	7.5	\$30,849	\$38,561	\$46,274
Admin - SPED Data Clerk	226	7.5	\$30,849	\$38,561	\$46,274
Pay Grade 6			Minimum	Midpoint	Maximum
			\$19.00	\$24.35	\$29.70
Account Payable Clerk	226	7.5	32,205	41,273	50,342
Business Office Coordinator	226	7.5	32,205	41,273	50,342
Business Office Secretary	226	7.5	32,205	41,273	50,342
Payroll Accounting Clerk	226	7.5	32,205	41,273	50,342
Purchasing Clerk	226	7.5	32,205	41,273	50,342
Receptionist/Assist. Supt. Secretary	226	7.5	32,205	41,273	50,342
Technology Assistant	226	7.5	32,205	41,273	50,342
Compensatory Ed. Secretary	226	7.5	32,205	41,273	50,342
Curriculum Dept. Secretary	226	7.5	32,205	41,273	50,342
Food Service Secretary	226	7.5	32,205	41,273	50,342
Facilities Secretary	226	7.5	32,205	41,273	50,342
SPED SERS Secretary	226	7.5	32,205	41,273	50,342
Pay Grade 7			Minimum	Midpoint	Maximum
			\$24.00	\$31.25	\$38.50
Superintendent Secretary	226	7.5	\$40,680	\$52,969	\$65,258
Pay Grade 8			Minimum	Midpoint	Maximum
			\$31.20	\$36.40	\$41.60
Nurses	187	7.5	\$43,758	\$51,051	\$58,344
Pay Grade 9			Minimum	Midpoint	Maximum
			\$33.30	\$37.45	\$41.60
Discipline Management Managers 187 Days	187	7.5	\$46,703	\$52,524	\$58,344
Student Support Services 197 Days	197	7.5	\$49,201	\$55,332	\$61,464
Pay Grade 10			Minimum	Midpoint	Maximum
			\$34.35	\$36.55	\$38.75
DISD Police Officers (TCOLE)	202	8	\$55,510	\$59,065	\$62,620

Denison ISD Professional Daily Rates 4% Increase 2025-2026				
Pay Grades	Calendar	Minimum	Midpoint	Maximum
Assitant Principal		\$360.00	\$427.50	\$495.00
Assistant Principal Elementary	197	\$70,920	\$84,217.50	\$97,515
Assistant Principal Intermedia	207	\$74,520	\$88,492.50	\$102,465
Assistant Principal Middle Sch	207	\$74,520	\$88,492.50	\$102,465
Assistant Principal High Schoo	217	\$78,120	\$92,767.50	\$107,415
Pay Grades		Minimum	Midpoint	Maximum
Principal		\$400.00	\$545.00	\$690.00
Principal Elementary	217	\$86,800	\$118,265.00	\$149,730
Principal Intermediate	226	\$90,400	\$123,170.00	\$155,940
Principal Middle School	226	\$90,400	\$123,170.00	\$155,940
Principal High School	226	\$90,400	\$123,170.00	\$155,940
Director		Minimum	Midpoint	Maximum
Director	226	\$380.00	\$535.00	\$690.00
Director	226	\$85,880	\$120,910.00	\$155,940
Assistant Superintendent		Minimum	Midpoint	Maximum
		\$550.00	\$702.50	\$855.00
Assistant Superintendent	226	124,300	\$158,765.00	\$193,230
Superintendent		Minimum	Midpoint	Maximum
		\$600.00	\$820.00	\$1,040.00
	226	135,600	\$185,320.00	235,040

2024-2025 Denison ISD Salary Schedule					
Auxiliary Pay Grades and Hourly Rates 4% Increase					
2025-26					
Pay Grade 1	Calendars	Hours/Day	Minimum	Midpoint	Maximum
Per hour			\$14.90	\$19.13	\$23.35
Cooks	180	7.5	21,456	25,819	31,523
Custodian	260	8	30,992	39,780	48,568
General Maintenance	260	8	30,992	39,780	48,568
Pay Grade 2			Minimum	Midpoint	Maximum
Per hour			\$15.95	\$20.18	\$24.40
Custodian - night shift	260	8	\$33,176	\$41,964	\$50,752
Pay Grade 3			Minimum	9.00	Maximum
Per hour			\$16.40	\$20.70	\$25.00
Bus Monitor	175	4	\$11,480	\$14,490	\$17,500
Food Service Asst. Manager	180	8	\$23,616	\$29,808	\$36,000
Pay Grade 4			Minimum	Midpoint	Maximum
Per hour			\$16.90	\$21.20	\$25.50
Food Service Manager: Elementary	180	8	\$24,336	\$30,528	\$36,720
Custodial Supervisor	260	8	\$35,152	\$44,096	\$53,040
Pay Grade 5			Minimum	Midpoint	Maximum
Per hour			\$17.45	\$21.73	\$26.00
Food Service Manager: Intermediate	180	8	\$25,128	\$31,284	\$37,440
Food Service Manager: Middle	180	8	\$25,128	\$31,284	\$37,440
Pay Grade 6			Minimum	Midpoint	Maximum
Per hour			\$18.50	\$22.20	\$27.65
Food Service Manager High School	180	8	\$26,640	\$31,968	\$39,816
Painter	260	8	\$38,480	\$46,176	\$57,512
Pay Grade 7			Minimum	Midpoint	Maximum
Per hour			\$21.35	\$27.65	\$35.18
Bus Driver	175	4	14,945.00	19,355.00	24,626.00
Transportation Assistant	251	8	42,870.80	55,521.20	70,641.44
Pay Grade 8			Minimum	Midpoint	Maximum
Per hour			\$23.25	\$27.50	\$34.00
Mechanic	260	8	\$48,360	\$57,200	\$70,720
Carpenter	260	8	\$48,360	\$57,200	\$70,720
Electrician	260	8	\$48,360	\$57,200	\$70,720
HVAC	260	8	\$48,360	\$57,200	\$70,720
IPM Technician	260	8	\$48,360	\$57,200	\$70,720
Plumber	260	8	\$48,360	\$57,200	\$70,720
Welder	260	8	\$48,360	\$57,200	\$70,720

SCHEDULE OF SUPPLEMENTS 2025-2026

<u>Position</u>	<u>Stipend (days)</u>
Ag. Teacher	\$2,000 (12 month)
ARD Facilitator	\$4,500 (15)
Auditorium Supervisor	\$2,500
Band: High School Assistants	\$3,500 (20)
Band: Middle School Director	\$3,000 (20)
Band: Middle & Intermed. Assistants	\$3,000 (10)
Benefits Specialist	\$3,000
Bilingual Testing/Translator	\$3,000
Bilingual Aide	\$1,500
Bilingual Teacher (certified) year 1	\$4,000
Bilingual Teacher (certified) year 2	\$5,000
Bilingual Teacher (certified) year 3	\$6,000
Bilingual Teacher (certified) year 4	\$8,000
Bilingual Lead Facilitator	\$1,200
Business Office Coordinator	\$6,000
Business Office	\$1,000
Cheerleader Sponsor - Scott	\$4,000
Cheerleader Sponsors - DHS	\$5,500
Choral Music Coord. - DHS	\$5,000
Choral Music Teachers-B Mc & Scott	\$2,000
Counselor - DHS	\$5,000 (15)
Counselor - SMS & B Mc.	\$5,000 (10)
Counselor - Elementary & Pathways	\$5,000
Curriculum Team Member	\$2,000 (20)
Debate Coach - DHS	\$1,500
Department Head - DHS	\$1,200
Department Head - SMS	\$1,200
Diagnostician	\$6,500 (15)
Diagnostician Mentor	\$1,000
District Health ins. employees participating in TRS-Care	\$334 per year
District Health ins. all employees	\$250 per year
Drama Coach (Head)	\$4,000
Drill Team Coordinator - DHS	\$4,500 (20)
Drill Team Assistant - DHS	\$3,000 (20)
Dyslexia Coordinator	\$4,500
Fishing Sponsor	\$1,200
Foreign Language Teachers	\$500 per class
Good News Ambassadors	\$400 (Paid in May)

Head Counselor - DHS	\$3000 (30)
Head Nurse - District	\$4,000
Head Nurse - SMS	\$1,000
Head Start Aide with Assoc. or CDA	\$1,000
Librarian (certified)	\$500
Library Coordinator (District)	\$1,000 (10)
Longevity	\$1,000 every 10 years with DISD
Master's Degree in teaching capacity	\$500
Math Teachers - DHS	\$500 per class
Math Teachers - SMS	\$300 per class
Math Teacher - BMC	Grandfathered 5/15/23
Mentor	\$1,000 (Paid in May)
Mentor Leaders	\$1,200 (Paid in May)
Payroll Clerk	\$5,000
Publications Sponsor - DHS	\$2,500
Recept/Secretary Stipend-Admin	\$6,000
Robotics Sponsor - DHS	\$4,000
Science Teachers - DHS	\$500 per class
Science Teachers - SMS	\$300 per class
Special Olympics Coach	\$1,500
SPED Self Contained Teachers	\$3,000
SPED Self Contained Paraprofessionals	\$500
Speech Therapist	\$4,500
Speech Language Pathologist	\$5,000
Speech CCC Stipend	\$2,500
Student Council Sponsor - DHS	\$1,000
Supervisor - Speech Pathologist	\$1,500
Tech. Asst. Eschool Duties	\$2,000
Theatre Arts - Director - DHS	\$13,000
Theatre Arts - Assistant Director - DHS	\$8,000
Theatre Arts - Scott M.S. Director	\$3,000
UIL Coaches	\$300 (Plus \$75 per meet)
Video Board Coordinator	\$2,000
Video Board Faculty Advisors	\$3,000-\$6000
Visual Impairment Teacher	\$3,000

Denison High School Athletics		STIPEND
Assistant Athletic Director		\$5,500-\$8,000
Baseball - Head		\$5,500
Baseball - Assistants		\$2,250-\$3,000
Cross Country		\$2,250 - \$5,000
Basketball - Head		\$9,000
Basketball JV / Assistants		\$2,000-\$3,000
Football Coordinators		\$15,750-\$16,380
Football Assistants		\$11,000-\$12,125
Football JV		\$6,000-\$6,750
Golf - Head		\$5,500
Golf - Assistant		\$2,750
Powerlifting - Head		\$3,500
Powerlifting -Assistant		\$2,250
Soccer - Head		\$5,500
Soccer JV / Assistants		\$2,250
Softball - Head		\$5,500
Softball Assistants / JV		\$2,250-\$2,500
Swim - Head		\$5,500
Tennis - Head		\$5,500
Tennis - JV		\$2,500
Track - Head		\$4,500
Track - Assistants		\$2,250
Volleyball Head		\$8,000
Volleyball Assistants/JV		\$2,250-\$5,500
Strength and Conditioning		\$3,000
Trainer		\$11,000-\$11,500

Scott Middle School Athletics	
Coordinators	\$2,000
Football	\$2,930 - \$5,850
Volleyball	\$3,000 - \$3,500
Basketball	\$2,000
Track	\$2,000
Cross Country	\$1,250
Tennis	\$3,250
Soccer	\$1,000

Tax Rate Worksheet

2025 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Form 50-859

Denison ISD

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 3,554,046,059
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 429,746,447
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,124,299,612
4.	Prior year total adopted tax rate.	\$ 1.160200 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 12,236,954 B. Prior year values resulting from final court decisions: - \$ 12,000,000 C. Prior year value loss. Subtract B from A. ³	\$ 236,954
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 52,714,028 B. Prior year disputed value: - \$ 7,907,104 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 44,806,924
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 45,043,878
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,169,343,490

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

50-859 • 7-25/13

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 11,659,390 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 37,371,768 C. Value loss. Add A and B. ⁶	\$ 49,031,158
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 4,101,072 B. Current year productivity or special appraised value: - \$ 7,134 C. Value loss. Subtract B from A. ⁷	\$ 4,093,938
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 53,125,096
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 3,116,218,394
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 36,154,365
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 147,366
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 36,301,731
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values. ¹¹ \$ 3,319,006,941 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 C. Total current year value. Subtract B from A.	\$ 3,319,006,941
18.	Total value of properties under protest or not included on certified appraisal roll. ¹² A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ 114,181,019 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 114,181,019

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(13)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012 and 26.04(c-2)¹¹ Tex. Tax Code §26.012(6)¹² Tex. Tax Code §26.01(c) and (d)¹³ Tex. Tax Code §26.01(c)¹⁴ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 267,004,654
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁶ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁷ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁸ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ¹⁹	\$ 3,166,183,306
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 93,359,847
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 93,359,847
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 3,072,823,459
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.181380 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²⁰

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²¹
- Enrichment Tax Rate:**²² A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²³
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁴

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²⁵ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁷	\$ 0.616900 /\$100

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁶ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁷ Tex. Tax Code §26.012(1-a)

¹⁸ Tex. Tax Code §26.04(d-3)

¹⁹ Tex. Tax Code §26.012(6)

²⁰ Tex. Tax Code §26.08(n)

²¹ Tex. Edu. Code §48.2551(a)(3)

²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code §11.184(b)

²⁶ Tex. Edu. Code §11.184(b-1)

²⁷ Tex. Edu. Code §948.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. ²⁸ A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.138300 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.050000 /\$100	\$ 0.138300 /\$100
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	\$ 0.755200 /\$100
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁰ Enter debt amount: \$ 16,126,732 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 1,245,146 D. Adjust debt: Subtract B and C from A.	\$ 14,881,586
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 14,881,586
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³² A. Enter the current year anticipated collection rate certified by the collector. ³³ 96.40 % B. Enter the 2024 actual collection rate 96.50 % C. Enter the 2023 actual collection rate 96.23 % D. Enter the 2022 actual collection rate 96.47 %	96.40 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 15,437,329
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,166,183,306
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.487569 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁴	\$ 1.242769 /\$100

²⁸ Tex. Tax Code §26.08(n)(2)²⁹ Tex. Edu. Code §45.003(d)³⁰ Tex. Tax Code §26.012(f)³¹ Tex. Tax Code §526.012(10) and 26.04(b)³² Tex. Tax Code §526.04(h), (h-1) and (h-2)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,166,183,306
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.242769 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁷ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.160200 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.000000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.242769 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.181380 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.242769 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁸

print
here →

Bruce Stidham Tax A/C

Printed Name of School District Representative

sign
here →



School District Representative

Date

12 Aug. '25

³⁸ Tex. Tax Code §26.04(c)

Bonds Payable and Fund Balance

Bonds Payable									
Issue	2016	2017	2018	2019	2020	2021	2022	2023	2024
Series 1997	\$2,127,342	\$1,637,447	\$1,175,440	\$744,484	\$338,272	\$0	\$0	\$0	\$0
Series 2011	\$68,950,843	\$60,117,604	\$59,841,601	\$59,470,077	\$3,292,823	\$1,663,160	\$0	\$0	\$0
Series 2013	\$8,735,000	\$8,510,000	\$8,280,000	\$8,045,000	\$4,870,000	\$4,620,000	\$4,360,000	\$0	\$0
Series 2017	\$0	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000
Series 2020	\$0	\$0	\$0	\$0	\$17,655,000	\$15,730,000	\$13,550,000	\$11,260,000	\$9,905,000
Series 2020	\$0	\$0	\$0	\$0	\$58,120,000	\$58,120,000	\$58,120,000	\$65,593,958	\$60,925,445
Series 2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,790,000	\$127,115,000
	\$79,813,185	\$78,895,051	\$77,927,041	\$76,889,561	\$92,906,095	\$88,763,160	\$84,660,000	\$214,273,958	\$206,575,445

Fund Balance for General Fund									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$10,614,587	\$12,762,288	\$14,390,982	\$16,674,986	\$19,868,738	\$20,726,443	\$20,420,084	\$21,819,109	\$18,850,914	\$18,940,897