



Denison ISD
Budget 2026-27
Adopted August 18, 2026

For the Fiscal Year Ending August 31, 2027

Denison Independent School District

Administrative Office
400 Lilis Lane
Denison, Texas 75020
www.denisonisd.net

Board of Trustees

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

Administrative Officials

David Kirkbride, Ed. D., Superintendent
Kyle Uber, 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

Angela Butler, Principals Association President
Stephanie Harvey, Elementary PTO member
Brian Hander, Board Trustee
David Kirkbride, Superintendent
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Hillary Evans, Secondary PTO member
Brittany Lehnertz, Site Base Committee Member
Bob Rhoden, Board Trustee
Shanda Timpanaro, Director of Human Resources
Kyle Uber, Assistant Superintendent

Denison Independent School District

Consultants & Advisors

Auditors

Pattillo, Brown & Hill, L.L.P.
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Waco, TX 76710

Bond Counsel

McCall, Parkhurst & Horton L.L.P.

Financial Advisor

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Suite 1500
Dallas, Texas 75201

General Counsel

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Irving, Texas 75062

Depository Bank

SouthState Bank
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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 2026-27 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, 2026, through August 31, 2027.

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:

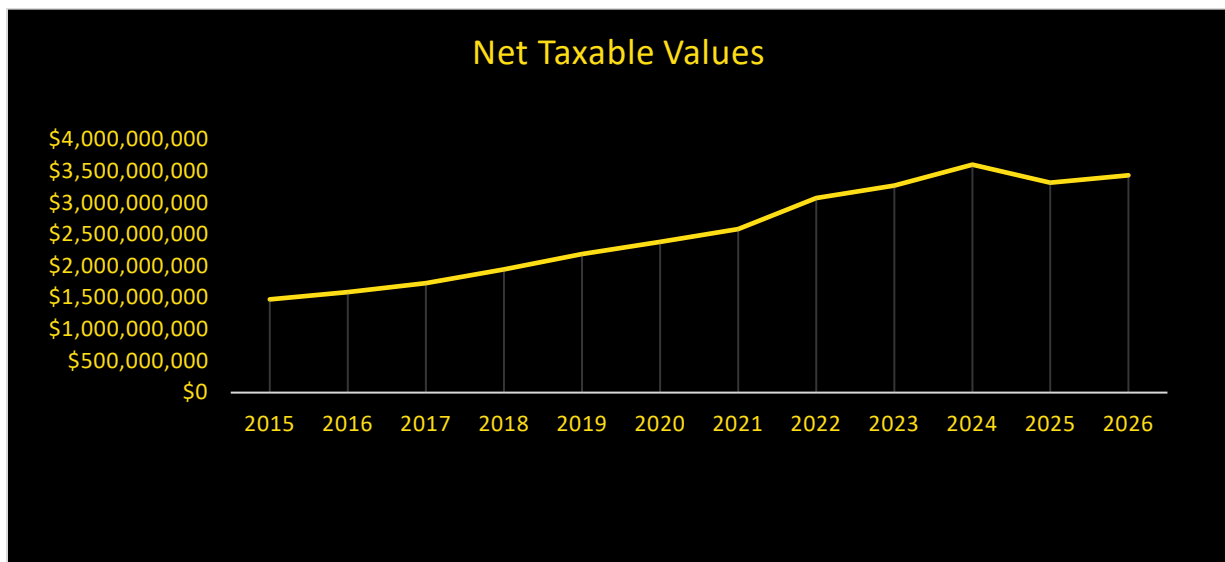
- Utilize Denison ISD staff input
- Explore methods to increase revenues
- Review expenditures for possible reductions
- Provide adequate staff, training, supplies, and facilities in order to meet the goals of Denison ISD and expectations of the community
- Provide competitive compensation and benefits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

Budget Development Key Issues

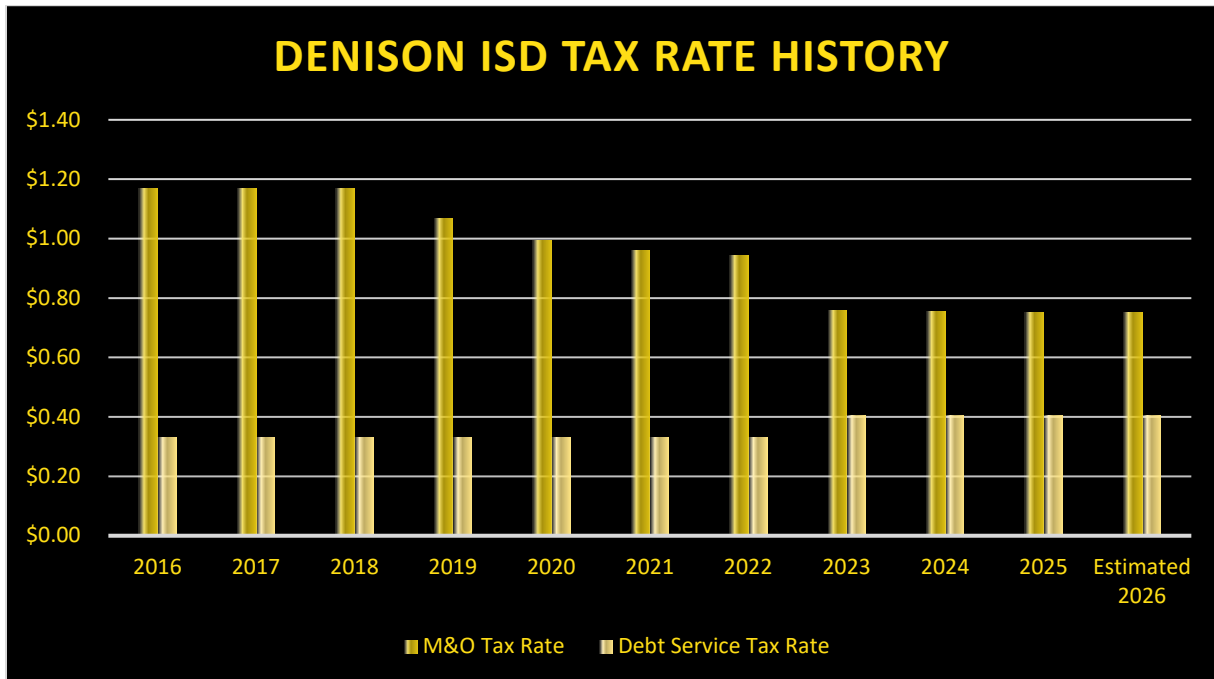
Several Key issues were considered in the budget development process. These issues include property taxes, state funding, staffing needs, employee benefits, employee compensation, program requirements, facility repairs, inflationary operation cost increases, and allocation of resources.

Budget Highlights – Property Taxes

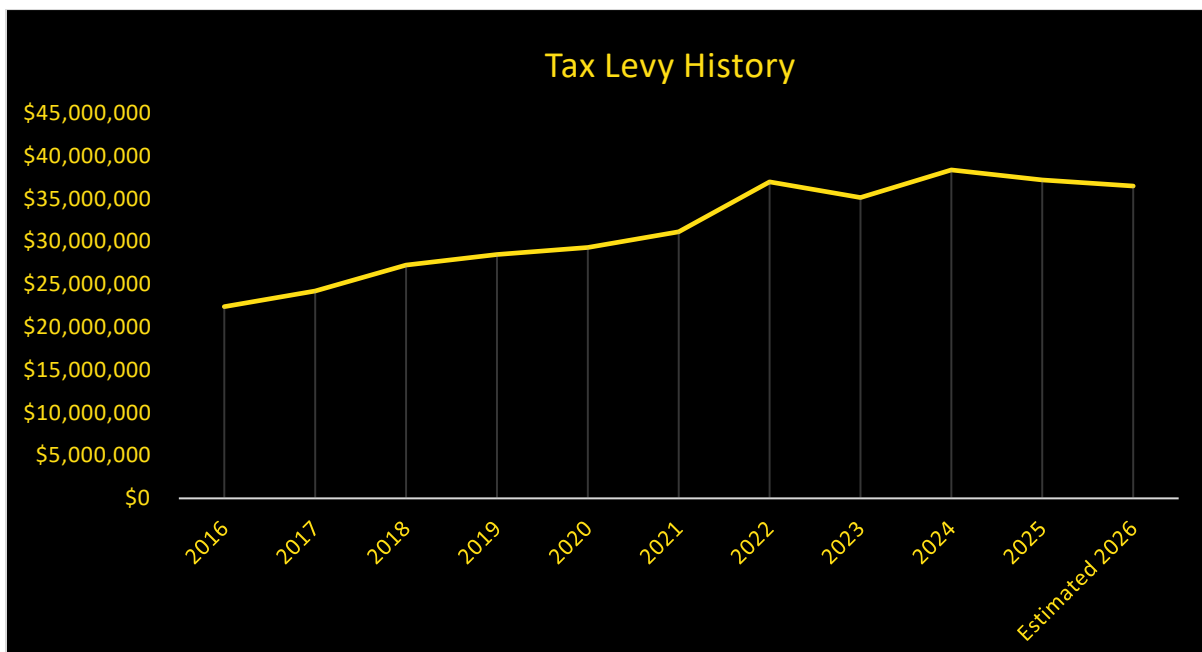
Net taxable values increased by 3.4%.



Property tax revenue is reported in the General Fund and Debt Service Fund. The total tax rate for 2026-27 will be \$1.155 per \$100 of valuation. The operating tax rate of \$0.75, and the debt service rate of \$0.405 will remain the same as last year.



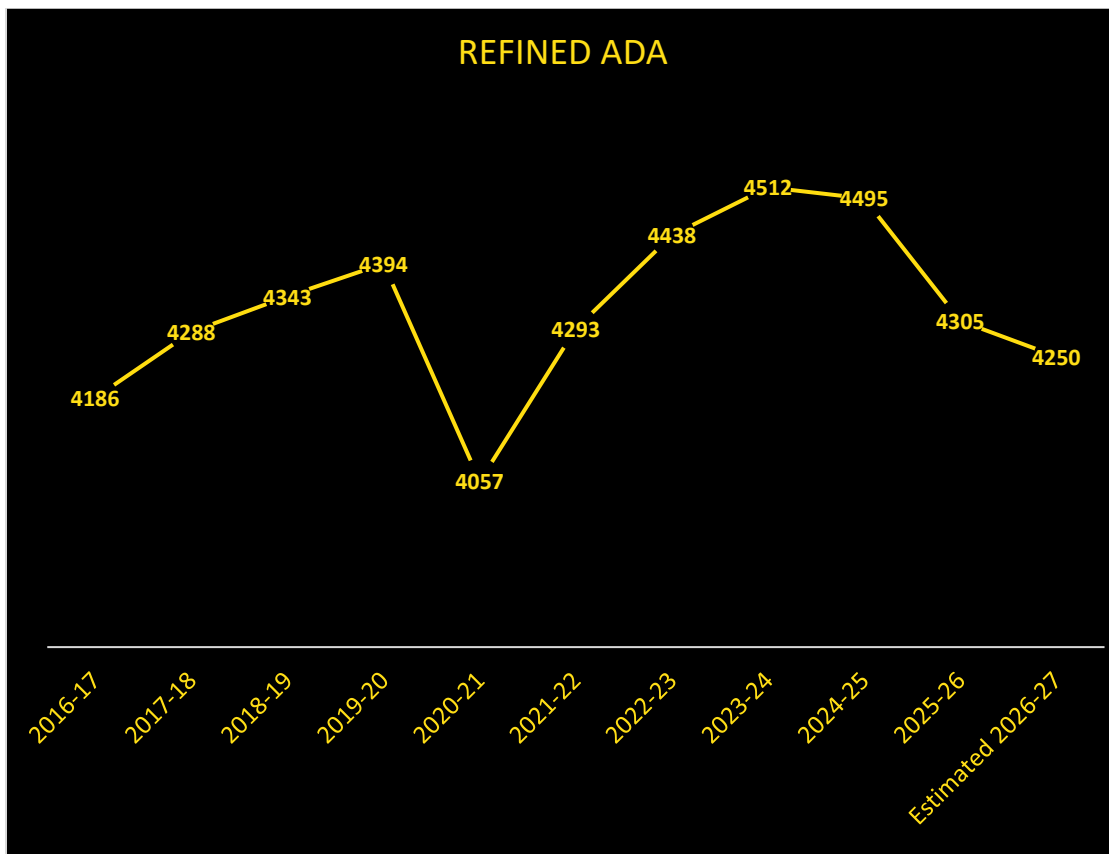
The estimated total tax levy for 2026-27 is \$36,500,000. The tax levy is estimated to decrease by 2.0% from the previous year's tax levy.



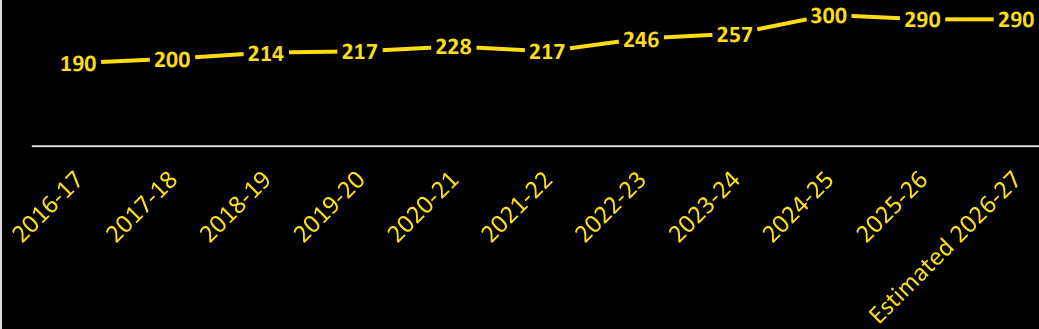
Budget Highlights – State Funding

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.

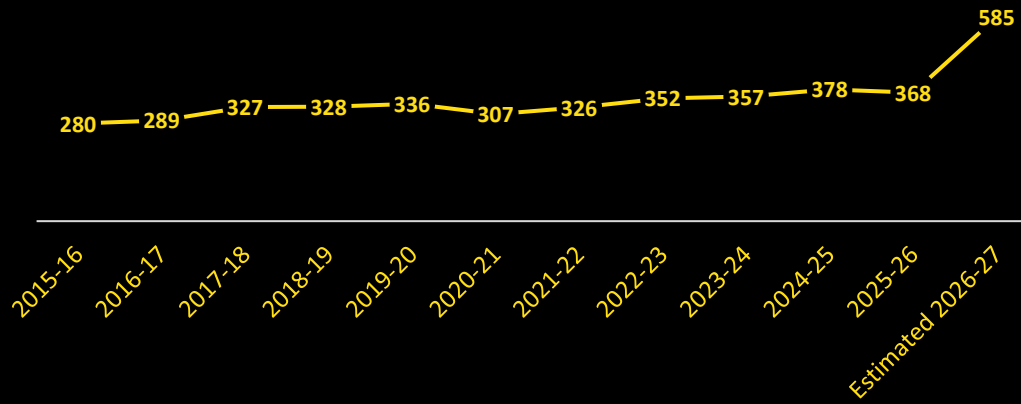
General Fund state funding is calculated by using several factors. Those factors include refined average daily attendance, special education full time equivalents, career & technology full time equivalents, certified property values, and other items pertaining to the district. State funding is estimated for the General fund to decrease by \$535,000.



SPECIAL EDUCATION FTE'S



CAREER & TECHNOLOGY FTE'S



Budget Highlights – Staffing Needs

As enrollment decreases, the district will be able to decrease staff at several campuses. The District expects a decline in staff numbers with reduced student enrollment throughout the District.

It is anticipated that the Full Time Equivalent for teachers will decrease for 2026-27.

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 2026-27 proposed budget:

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

Employees that are on the Teacher pay scale will receive their step increase

All other employees who are not included on the teachers' pay scale will not receive a salary increase.

The minimum hourly rate will remain at 14.90 per hour.

The minimum Bus Driver hourly rate will remain at 21.35

The beginning salary for a teacher will remain at \$56,700

The beginning salary for instruction aides will remain at \$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.

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.

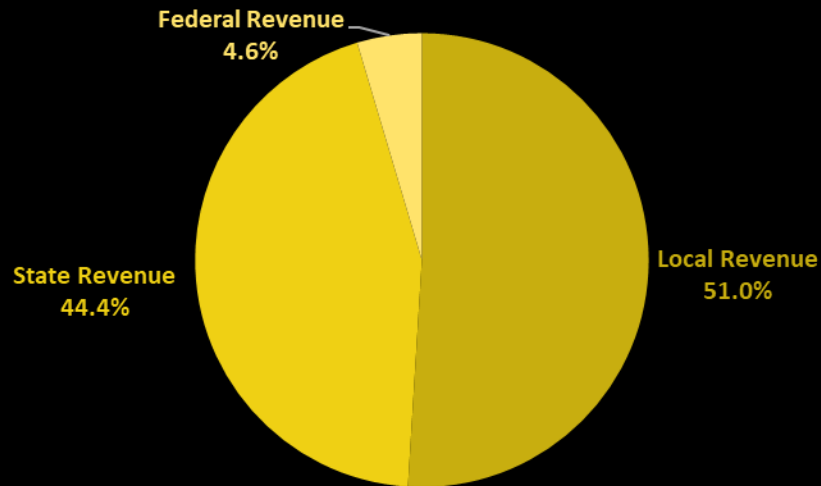
Debt Service Fund - Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and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

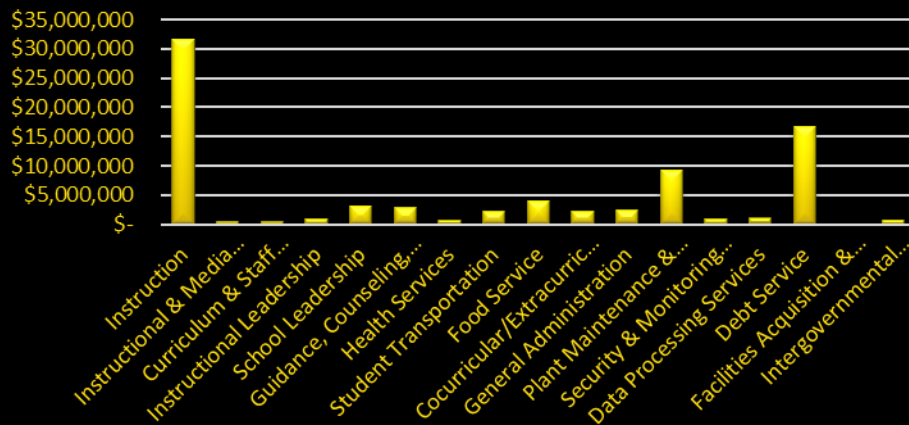
District Combined Budget

Combined Funds General Fund, Debt Service Fund, and Food Service Fund 2026-27 Budget					
	General	Food Service	Debt Service	Total	
Revenues					
Local Revenue	\$ 25,875,000	\$ 555,000	\$ 13,525,000	\$ 39,955,000	
State Revenue	\$ 32,181,700	\$ 148,000	\$ 3,000,000	\$ 35,329,700	
Federal Revenue	\$ 230,000	\$ 3,400,000		\$ 3,630,000	
Total Revenue	\$ 58,286,700	\$ 4,103,000	\$ 16,525,000	\$ 78,914,700	
Expenditures					
11 Instruction	\$ 31,455,995			\$ 31,455,995	
12 Instructional & Media Resources	\$ 554,195			\$ 554,195	
13 Curriculum & Staff Development	\$ 432,720			\$ 432,720	
21 Instructional Leadership	\$ 1,114,145			\$ 1,114,145	
23 School Leadership	\$ 3,161,070			\$ 3,161,070	
31 Guidance, Counseling, & Eval.	\$ 2,836,570			\$ 2,836,570	
33 Health Services	\$ 712,530			\$ 712,530	
34 Student Transportation	\$ 2,123,650			\$ 2,123,650	
35 Food Service	\$ -	\$ 4,097,000		\$ 4,097,000	
36 Cocurricular/Extracurricular	\$ 2,243,530			\$ 2,243,530	
41 General Administration	\$ 2,221,105			\$ 2,221,105	
51 Plant Maintenance & Operations	\$ 8,739,270			\$ 8,739,270	
52 Security & Monitoring Services	\$ 1,119,360			\$ 1,119,360	
53 Data Processing Services	\$ 990,680			\$ 990,680	
71 Debt Service	\$ 324,200		\$ 16,438,884	\$ 16,763,084	
81 Facilities Acquisition & Construction	\$ -			\$ -	
99 Intergovernmental Charges	\$ 780,000			\$ 780,000	
Total Expenditures	\$ 58,809,020	\$ 4,097,000	\$ 16,438,884	\$ 79,344,904	
Excess or (Deficiencies) of Revenue Over Expenditures					
	\$ (522,320)	\$ 6,000	\$ 86,116	\$ (430,204)	
Fund Balance-Beginning Estimated	\$ 17,960,061	\$ 730,000	\$ 4,900,000	\$ 23,590,061	
Fund Balance-Ending-Projected	\$ 17,437,741	\$ 736,000	\$ 4,986,116	\$ 23,159,857	
Maintenance & Operations Tax Rate	\$0.75000		\$0.4050	\$1.1550	
Publish required notices budget amount: \$3,000					

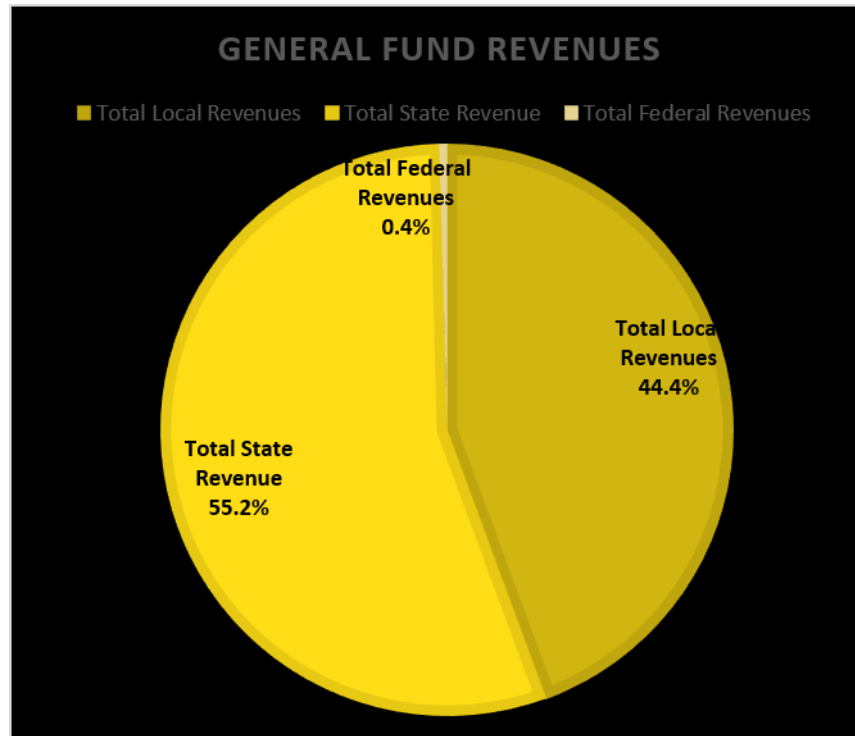
DENISON ISD BUDGET REVENUES



Denison ISD Expenditure Budget



Denison Independent School District General Fund Revenue						
		Actual 2024-25	Adopted Budget 2025-26	Budget 2026-27	Increase (Decrease)	% Increase (Decrease)
Local Revenues						
Current Tax Collections	\$	24,120,403	\$ 23,595,000	\$ 24,000,000	\$ 405,000	1.7%
Delinquent Tax Collections	\$	526,737	\$ 325,000	\$ 325,000	\$ -	0.0%
Penalties & Interest	\$	348,891	\$ 300,000	\$ 300,000	\$ -	0.0%
Interest Earnings	\$	883,891	\$ 800,000	\$ 800,000	\$ -	0.0%
Other Local Revenue	\$	536,727	\$ 400,000	\$ 450,000	\$ 50,000	12.5%
Total Local Revenues	\$	26,416,649	\$ 25,420,000	\$ 25,875,000	\$ 455,000	1.8%
State Revenues						
Foundation Sch Prog Revenue	\$	25,930,008	\$ 28,785,000	\$ 28,730,700	\$ (54,300)	-0.2%
TRS on Behalf	\$	3,106,577	\$ 3,391,150	\$ 3,451,000	\$ 59,850	1.8%
E-Rate	\$	-	\$ 10,000	\$ -	\$ (10,000)	
Total State Revenue	\$	29,036,585	\$ 32,186,150	\$ 32,181,700	\$ (4,450)	-0.01%
Federal Revenues						
Flood Control	\$	133,687	\$ 60,000	\$ 80,000	\$ 20,000	33.3%
SHARS	\$	40,750	\$ 50,000	\$ 150,000	\$ 100,000	200.0%
Total Federal Revenues	\$	174,437	\$ 110,000	\$ 230,000	\$ 120,000	109.1%
Total Revenues	\$	55,627,671	\$ 57,716,150	\$ 58,286,700	\$ 570,550	1.0%



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

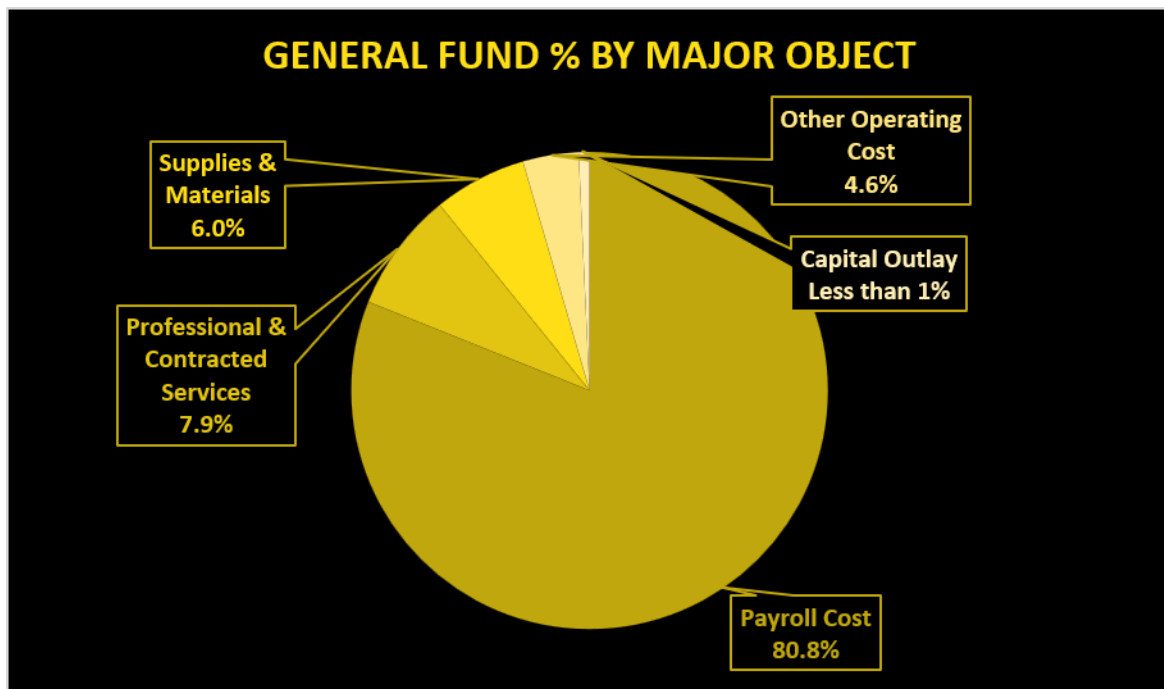
	Actual 2024-25	Adopted Budget 2025- 26	Budget 2026- 27	Increase (Decrease)	% Increase (Decrease)
11 Instruction					
Payroll Cost	\$ 28,549,727	\$ 30,314,970	\$ 29,460,445	\$ (854,525)	-2.8%
Professional & Contracted Services	\$ 196,263	\$ 242,325	\$ 240,905	\$ (1,420)	-0.6%
Supplies & Materials	\$ 1,357,054	\$ 1,370,410	\$ 1,549,260	\$ 178,850	13.1%
Other Operating Cost	\$ 184,149	\$ 199,851	\$ 205,385	\$ 5,534	2.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instruction	\$ 30,287,193	\$ 32,127,556	\$ 31,455,995	\$ (671,561)	-2.1%
12 Instructional & Media Resources					
Payroll Cost	\$ 369,416	\$ 409,500	\$ 464,030	\$ 54,530	13.3%
Professional & Contracted Services	\$ 13,423	\$ 14,000	\$ 14,000	\$ -	0.0%
Supplies & Materials	\$ 119,411	\$ 92,017	\$ 71,215	\$ (20,802)	-22.6%
Other Operating Cost	\$ 1,561	\$ 3,300	\$ 4,950	\$ 1,650	50.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instructional & Media Resources	\$ 503,811	\$ 518,817	\$ 554,195	\$ 35,378	6.8%
13 Curriculum & Staff Development					
		\$ -	\$ -		
Payroll Cost	\$ 275,111	\$ 389,086	\$ 320,440	\$ (68,646)	-17.6%
Professional & Contracted Services	\$ 1,900	\$ 60,630	\$ 58,400	\$ (2,230)	-3.7%
Supplies & Materials	\$ 22,916	\$ 33,630	\$ 31,880	\$ (1,750)	-5.2%
Other Operating Cost	\$ 10,605	\$ 27,501	\$ 22,000	\$ (5,501)	-20.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Curriculum & Staff Development	\$ 310,532	\$ 510,847	\$ 432,720	\$ (78,127)	-15.3%
21 Instructional Leadership					
Payroll Cost	\$ 845,735	\$ 870,975	\$ 1,036,685	\$ 165,710	19.0%
Professional & Contracted Services	\$ 1,604	\$ 1,000	\$ 37,060	\$ 36,060	0.0%
Supplies & Materials	\$ 2,372	\$ 13,628	\$ 25,300	\$ 11,672	85.6%
Other Operating Cost	\$ 11,590	\$ 12,237	\$ 15,100	\$ 2,863	23.4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Instructional Leadership	\$ 861,301	\$ 897,840	\$ 1,114,145	\$ 216,305	24.1%

23 School Leadership									
Payroll Cost	\$	2,646,072	\$	2,836,770	\$	3,048,800	\$	212,030	7.5%
Professional & Contracted Services	\$	5,799	\$	16,265	\$	12,400	\$	(3,865)	-23.8%
Supplies & Materials	\$	34,118	\$	54,450	\$	46,675	\$	(7,775)	-14.3%
Other Operating Cost	\$	33,092	\$	63,750	\$	53,195	\$	(10,555)	-16.6%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
School Leadership	\$	2,719,081	\$	2,971,235	\$	3,161,070	\$	189,835	6.4%
31 Guidance, Counseling, & Eval.									
Payroll Cost	\$	2,275,979	\$	2,497,415	\$	2,668,780	\$	171,365	6.9%
Professional & Contracted Services	\$	86,159	\$	124,130	\$	88,500	\$	(35,630)	-28.7%
Supplies & Materials	\$	57,147	\$	66,100	\$	63,440	\$	(2,660)	-4.0%
Other Operating Cost	\$	10,825	\$	17,520	\$	15,850	\$	(1,670)	-9.5%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Guidance, Counseling, & Eval.	\$	2,430,110	\$	2,705,165	\$	2,836,570	\$	131,405	4.9%
33 Health Services									
Payroll Cost	\$	643,485	\$	702,225	\$	672,330	\$	(29,895)	-4.3%
Professional & Contracted Services	\$	749	\$	750	\$	600	\$	(150)	100.0%
Supplies & Materials	\$	15,000	\$	26,300	\$	37,225	\$	10,925	41.5%
Other Operating Cost	\$	2,180	\$	2,300	\$	2,375	\$	75	3.3%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Health Services	\$	661,414	\$	731,575	\$	712,530	\$	(19,045)	-2.6%
34 Student Transportation									
Payroll Cost	\$	1,492,009	\$	1,569,850	\$	1,584,350	\$	14,500	0.9%
Professional & Contracted Services	\$	141,900	\$	136,000	\$	124,600	\$	(11,400)	-8.4%
Supplies & Materials	\$	310,055	\$	362,000	\$	363,900	\$	1,900	0.5%
Other Operating Cost	\$	46,415	\$	99,000	\$	50,800	\$	(48,200)	-48.7%
Capital Outlay	\$	23,443	\$	-	\$	-	\$	-	0.0%
Student Transportation	\$	2,013,822	\$	2,166,850	\$	2,123,650	\$	(43,200)	-2.0%
36 Cocurricular/Extracurricular									
Payroll Cost	\$	1,323,613	\$	1,349,385	\$	1,360,030	\$	10,645	0.8%
Professional & Contracted Services	\$	156,237	\$	151,890	\$	152,650	\$	760	0.5%
Supplies & Materials	\$	303,213	\$	342,800	\$	285,800	\$	(57,000)	-16.6%
Other Operating Cost	\$	439,653	\$	482,560	\$	445,050	\$	(37,510)	-7.8%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Cocurricular/Extracurricular	\$	2,222,716	\$	2,326,635	\$	2,243,530	\$	(83,105)	-3.6%

41 General Administration									
Payroll Cost	\$	1,577,805	\$	1,709,970	\$	1,693,885	\$	(16,085)	-0.9%
Professional & Contracted Services	\$	348,674	\$	267,100	\$	267,100	\$	-	0.0%
Supplies & Materials	\$	118,671	\$	107,890	\$	95,500	\$	(12,390)	-11.5%
Other Operating Cost	\$	256,645	\$	250,150	\$	164,620	\$	(85,530)	-34.2%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
General Administration	\$	2,301,795	\$	2,335,110	\$	2,221,105	\$	(114,005)	-4.9%
51 Plant Maintenance & Operations									
Payroll Cost	\$	3,777,220	\$	3,932,745	\$	3,950,750	\$	18,005	0.5%
Professional & Contracted Services	\$	2,424,242	\$	2,630,000	\$	2,805,000	\$	175,000	6.7%
Supplies & Materials	\$	677,697	\$	755,000	\$	680,000	\$	(75,000)	-9.9%
Other Operating Cost	\$	1,165,791	\$	1,495,900	\$	1,222,520	\$	(273,380)	-18.3%
Capital Outlay	\$	72,424	\$	131,000	\$	81,000	\$	(50,000)	-38.2%
Plant Maintenance & Operations	\$	8,117,374	\$	8,944,645	\$	8,739,270	\$	(205,375)	-2.3%
52 Security & Monitoring Services									
Payroll Cost	\$	584,867	\$	677,420	\$	930,160	\$	252,740	37.3%
Professional & Contracted Services	\$	30,063	\$	68,000	\$	93,200	\$	25,200	37.1%
Supplies & Materials	\$	60,661	\$	78,500	\$	52,500	\$	(26,000)	-33.1%
Other Operating Cost	\$	18,565	\$	22,500	\$	18,500	\$	(4,000)	0.0%
Capital Outlay	\$	89,142	\$	45,000	\$	25,000	\$	(20,000)	0.0%
Security & Monitoring Services	\$	783,298	\$	891,420	\$	1,119,360	\$	227,940	25.6%
53 Data Processing Services									
Payroll Cost	\$	463,581	\$	516,300	\$	480,650	\$	(35,650)	-6.9%
Professional & Contracted Services	\$	104,380	\$	156,900	\$	98,400	\$	(58,500)	-37.3%
Supplies & Materials	\$	211,427	\$	513,000	\$	407,400	\$	(105,600)	-20.6%
Other Operating Cost	\$	1,283	\$	2,800	\$	4,230	\$	1,430	51.1%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0.0%
Data Processing Services	\$	780,671	\$	1,189,000	\$	990,680	\$	(198,320)	-16.7%
71 Debt Service									
Capital Outlay	\$	269,012	\$	280,200	\$	324,200	\$	44,000	100.0%
Debt Service					\$	324,200	\$	177,300	

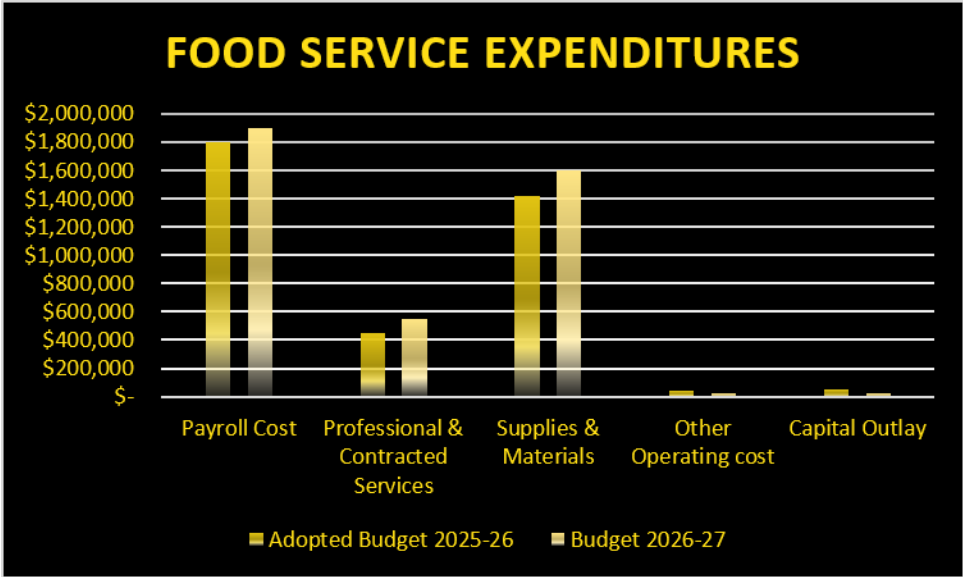
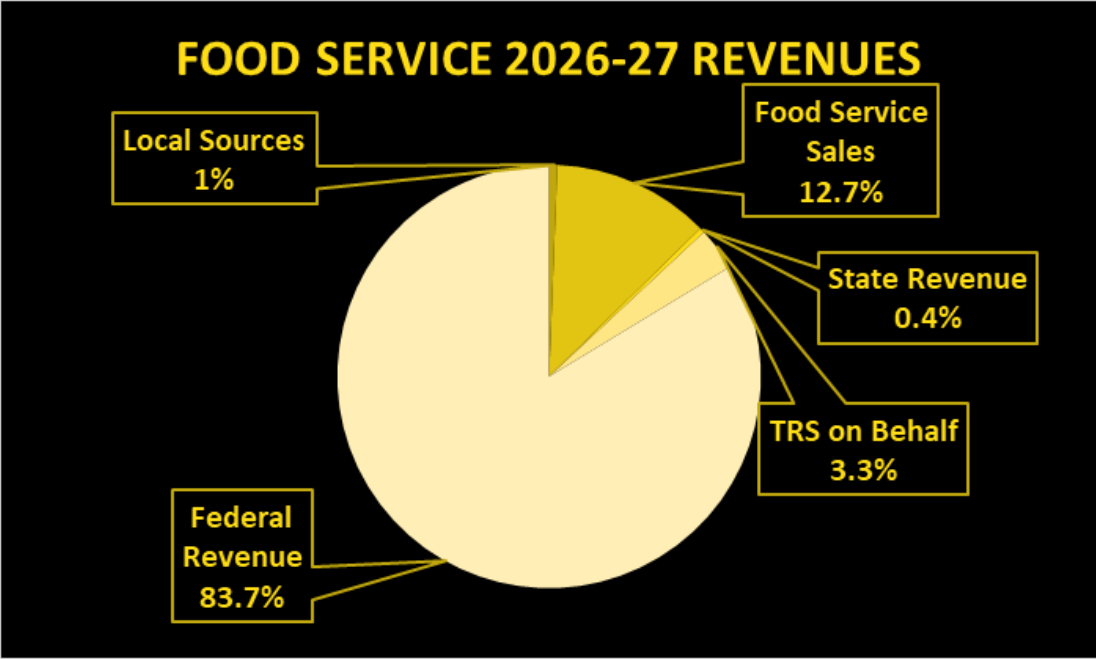
81 Facilities Acquisition & Construction						
Professional & Contracted Services	\$	-	\$	-	\$	- 0.0%
Supplies & Materials	\$	-	\$	-	\$	- 0.0%
Other Operating Cost	\$	-	\$	-	\$	- 0.0%
Capital Outlay	\$	733,628	\$	-	\$	- 0.0%
Facilities Acquisition & Construction	\$	733,628	\$	-	\$	- 0.0%
99 Intergovernmental Charges						
Professional & Contracted Services	\$	705,939	\$	780,000	\$	780,000 - 0.0%
Intergovernmental Charges	\$	705,939	\$	780,000	\$	780,000 - 0.0%
Total Expenditures	\$	55,432,685	\$	59,376,895	\$	58,809,020 (567,875) -1.0%

	Adopted				
	Actual	Budget 2025-	Budget 2026-	Increase	% Increase
	2024-25	26	27	(Decrease)	(Decrease)
General Fund					
Total by Major Object					
Payroll Cost	\$ 44,824,620	\$47,776,611	\$47,671,335	\$ (105,276)	-0.2%
Professional & Contracted Services	\$ 4,217,332	\$ 4,648,990	\$ 4,772,815	\$ 123,825	2.7%
Supplies & Materials	\$ 3,289,742	\$ 3,815,725	\$ 3,710,095	\$ (105,630)	-2.8%
Other Operating Cost	\$ 2,182,354	\$ 2,679,369	\$ 2,224,575	\$ (454,794)	-17.0%
Capital Outlay	\$ 1,187,649	\$ 456,200	\$ 430,200	\$ (26,000)	-5.7%
Total	\$ 55,701,697	\$59,376,895	\$58,809,020	\$ (567,875)	-1.0%



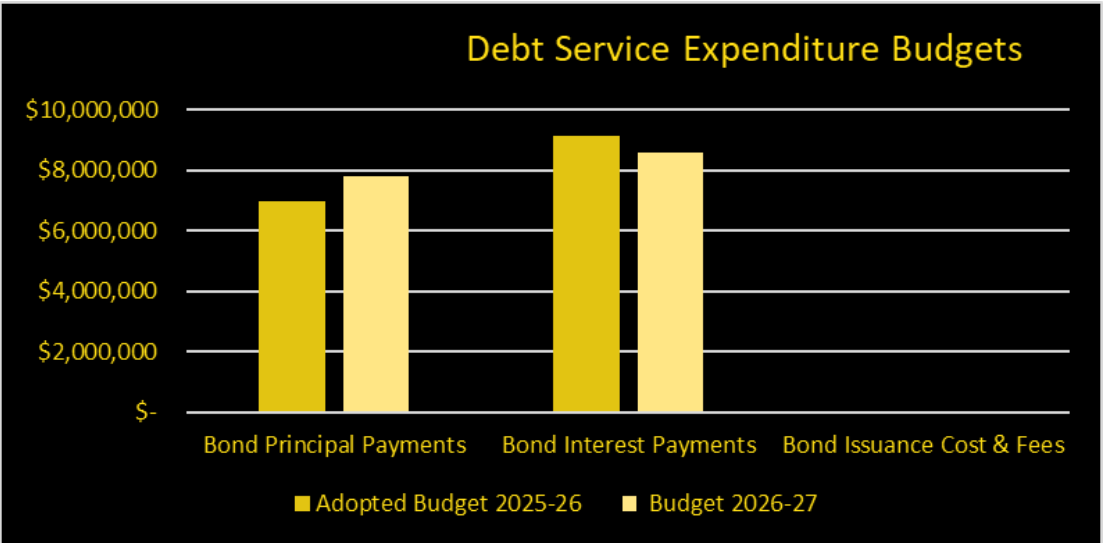
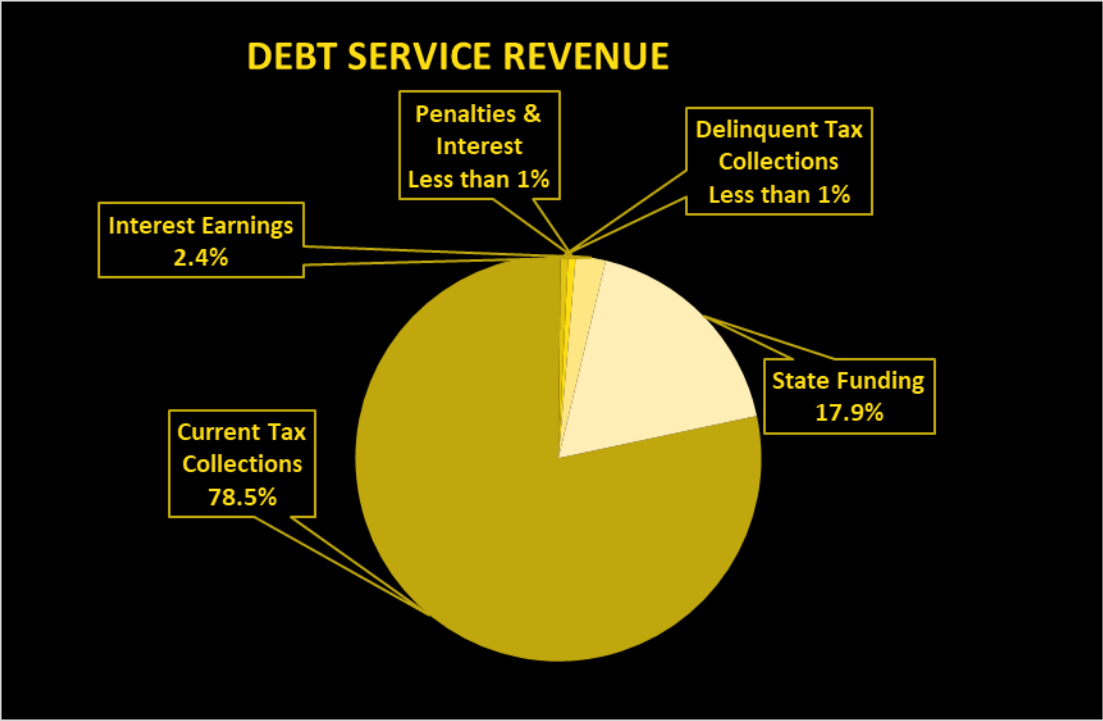
Food Service Budget

Denison Independent School District Food Service Fund Budget 2026-27 Budget						
	Actual 2024-25	Adopted Budget 2024-25	Budget 2026-27	Increase (Decrease)	% Increase (Decrease)	
Revenues						
Local Sources	\$ 26,097	\$ 45,000	\$ 25,000	\$ (20,000)	-44.4%	
Food Service Sales	\$ 488,910	\$ 490,000	\$ 530,000	\$ 40,000	8.2%	
State Revenue	\$ 14,596	\$ 15,000	\$ 15,000	\$ -	0.0%	
TRS on Behalf	\$ 127,596	\$ 130,000	\$ 133,000	\$ 3,000	2.3%	
Federal Revenue	\$ 3,366,007	\$ 3,100,000	\$ 3,400,000	\$ 300,000	9.7%	
Total Revenues	\$ 4,023,206	\$ 3,780,000	\$ 4,103,000	\$ 323,000	8.5%	
Expenditures						
35 Payroll Cost	\$ 1,770,925	\$ 1,800,000	\$ 1,902,000	\$ 102,000	5.7%	
Professional & Contracted Services	\$ 554,910	\$ 450,000	\$ 550,000	\$ 100,000	22.2%	
Supplies & Materials	\$ 1,659,248	\$ 1,415,000	\$ 1,600,000	\$ 185,000	13.1%	
Other Operating cost	\$ 15,163	\$ 40,000	\$ 20,000	\$ (20,000)	-50.0%	
Capital Outlay		\$ 50,000	\$ 25,000	\$ (25,000)	-50.0%	
Total Expense	\$ 4,000,246	\$ 3,755,000	\$ 4,097,000	\$ 342,000	9.1%	
Excess (Deficiencies) of Revenue						
Over Expenditures	\$ 22,960	\$ 25,000	\$ 6,000	\$ (19,000)		



Debt Service Budget

Denison ISD Debt Service Fund Detail Budget 2026-27 Budget						
		Actual 2024-25	Adopted Budget 2025-26	Budget 2026-27	Increase (Decrease)	% Increase (Decrease)
Revenues						
Current Tax Collections		\$ 12,911,906	\$ 12,985,000	\$ 12,925,000	\$ (60,000)	-0.5%
Delinquent Tax Collections		\$ 235,399	\$ 100,000	\$ 100,000	\$ -	0.0%
Penalties & Interest		\$ 160,407	\$ 100,000	\$ 100,000	\$ -	0.0%
Interest Earnings		\$ 483,935	\$ 400,000	\$ 400,000	\$ -	0.0%
State Funding		\$ 1,789,794	\$ 1,245,000	\$ 3,000,000	\$ 1,755,000	141.0%
Total Revenues		\$ 15,581,441	\$ 14,830,000	\$ 16,525,000	\$ 1,695,000	11.4%
Expenditures						
Bond Principal Payments		\$ 6,460,000	\$ 6,965,000	\$ 7,825,000	\$ 860,000	12.3%
Bond Interest Payments		\$ 7,999,219	\$ 9,131,735	\$ 8,583,884	\$ (547,851)	-6.0%
Bond Issuance Cost & Fees		\$ 7,275	\$ 30,000	\$ 30,000	\$ -	0.0%
Total Expense		\$14,466,493	\$ 16,126,735	\$ 16,438,884	\$ 312,149	1.9%
Excess (Deficiencies) of Revenue Over Expenditures		\$ 1,114,948	\$ (1,296,735)	\$ 86,116	\$ 1,382,851	



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 in the 2020 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
Amber Pilcher.....	Member
Tangee Rucker.....	Member

Administrative Officials

Dr. David Kirkbride.....	Superintendent
Kyle Uber.....	Assistant Superintendent of Administration
Randy Reid.....	Assistant Superintendent for Business Services
Chelsea Menjivar.....	Director of Business
Toni Nunn.....	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
Julie Burnett.....	Director of Special Education
Paul Neumann.....	Chief of Police
James Cottrell.....	Director of Facilities
James Hopkins.....	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 2026-27, the District is composed of four elementary schools, one preschool, 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
1000 Texoma Drive
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 (Fall Snapshot)											
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
EE	18	11	9	12	17	5	22	26	21	18	17
PK	186	198	204	204	194	145	166	198	179	190	187
KG	348	340	335	329	388	371	360	365	404	364	295
1st	363	344	350	339	328	356	399	376	350	423	367
2nd	352	336	345	348	332	307	338	392	372	358	372
3rd	335	328	345	348	350	316	304	373	409	364	321
4th	330	320	349	375	348	349	334	320	386	405	357
5th	338	333	338	360	371	338	351	350	334	371	386
6th	335	335	338	345	365	360	341	353	361	337	355
7th	327	337	365	361	350	351	380	366	375	361	324
8th	337	322	349	357	361	352	356	383	375	372	362
9th	396	391	377	390	384	380	380	419	413	424	405
10th	321	328	364	342	351	337	344	320	347	346	362
11th	281	323	298	333	303	334	307	313	302	338	324
12th	306	251	292	281	308	290	295	314	312	306	323
Total	4573	4497	4658	4724	4750	4591	4677	4868	4940	4977	4757

Enrollment (Fall Snapshot)							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Hispanic/Latino	20.51%	21.22%	23.01%	24.42%	25.40%	26.60%	27.90%
Asian	0.76%	0.63%	0.53%	0.64%	0.63%	0.70%	0.70%
American Indian or Alaska Native	1.75%	1.79%	1.75%	1.50%	1.52%	1.40%	1.20%
Black or African American	10.11%	9.76%	9.22%	9.33%	8.68%	9.10%	9.10%
Hawaiian or Other Pacific Islander	0.02%	0.02%	0.02%	0	0.08%	0.00%	0.00%
Two or More Races	8.55%	8.89%	9.43%	10.46%	11.40%	11.90%	12.00%
White	58.32%	57.70%	56.04%	53.66%	52.29%	50.30%	49.10%

Enrollment 2025-26(Fall Snapshot)						
Grade	Houston	Hyde Park	Mayes	Lamar	Terrell	Total
EE	17					17
PK	187					187
KG		70	81	69	75	295
1st		80	97	86	104	367
2nd		73	108	93	98	372
3rd		65	105	74	77	321
4th		97	89	80	91	357
Total	204	385	480	402	445	1916

Enrollment 2025-26(Fall Snapshot)					
Grade	B. McDainel	Scott	Pathways	DHS	Total
5th	386				386
6th	355				355
7th		324			324
8th		362			362
9th			10	395	405
10th			18	344	362
11th			14	310	324
12th			21	302	323
Total	741	686	63	1351	2841

Denison Independent School District 2025-2026 Budget Calendar

January 13, 2026	Board of Trustees budget workshop
February 2026	Review salary schedules, pay rates, and staffing allocations.
February 2026	Board of Trustees budget workshop
March 26, 2026	Board of Trustees budget workshop
May 11, 2026	Deadline to submit campus and department budgets
May 2026	Preliminary projections of revenues for 2026-27
June 8, 2026	Budget Committee Meeting: Preliminary budget discussion
July 7, 2026	Budget Committee Meeting: Preliminary budget discussion
July 14, 2026	Present preliminary budget to Board of Trustees
July 21, 2026	Board of Trustees Budget and Budget Committee Meeting (if needed)
August 3, 2026	Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website
August 18, 2026	Public hearing on the 2026-27 proposed budget: Present proposed budget and proposed tax rate for Board of Trustees approval

SUPPLEMENTAL INFORMATION SECTION



Denison Independent School District 2026-2027 Compensation Plan

All new hires will be placed at Step 0 until Human Resources receives and verifies all service records. Employees who begin work after the first duty day of their schedule will receive an annual salary prorated to the first day of employment.

This new hire schedule may not be used to calculate future earnings. This hiring schedule is only for the 2026-2027 school year and does not guarantee any type of pay increase for future years.

2026-2027 Teacher Hiring Schedule

Teacher/Counselor/SLP/Diagnostician/Curriculum/Librarian

Years of Experience

0 (no cert)	\$56,000
0	\$56,700
1	\$56,800
2	\$57,100
3	\$58,900
4	\$59,100
5	\$63,310
6	\$63,520
7	\$63,730
8	\$63,940
9	\$64,150
10	\$64,360
11	\$64,570
12	\$64,890
13	\$65,100
14	\$65,310
15	\$65,520
16	\$66,050
17	\$66,840
18	\$67,590
19	\$68,300
20	\$68,980
21	\$69,610
22	\$70,220
23	\$70,790
24	\$71,100
25	\$71,300
26	\$71,720
27	\$72,350
28	\$72,980
29	\$73,610
30	\$74,760

Denison ISD Nonexempt Paraprofessionals 2026-2027					
Pay Grade 1	Calendars	Hours/Day	Minimum	Midpoint	Maximum
			\$16.10	\$20.15	\$24.20
Instructional Aides	187	7.5	\$16.10	\$20.15	\$24.20
Head Start Aide	187	7.5	\$16.10	\$20.15	\$24.20
Pay Grade 2			Minimum	Midpoint	Maximum
			\$16.65	\$20.83	\$25.00
Attendance Clerks	197	7.5	\$16.65	\$20.83	\$25.00
B. McDaniel Registrar/Office Asst.	197	7.5	\$16.65	\$20.83	\$25.00
DHS Clerks-Principal's Office	197	7.5	\$16.65	\$20.83	\$25.00
DHS Counselor's Secretary	197	7.5	\$16.65	\$20.83	\$25.00
Secretary to Asst Principal SMS	197	7.5	\$16.65	\$20.83	\$25.00
SMS - Front Office Clerk	197	7.5	\$16.65	\$20.83	\$25.00
Parent Involvement Coordinators	197	7.5	\$16.65	\$20.83	\$25.00
Pay Grade 3			Minimum	Midpoint	Maximum
			\$17.20	\$21.35	\$25.50
Library Aides	187	7.5	\$17.20	\$21.35	\$25.50
Campus Computer Tech Aides	187	7.5	\$17.20	\$21.35	\$25.50
Pay Grade 4			Minimum	Midpoint	Maximum
			\$17.70	\$22.15	\$26.60
Pathways-Secretary	207	7.5	\$17.70	\$22.15	\$26.60
Elementary Secretaries	207	7.5	\$17.70	\$22.15	\$26.60
Athletic Director's Secretary	207	7.5	\$17.70	\$22.15	\$26.60
K-8 ISS Discipline Managers	187	7.5	\$17.70	\$22.15	\$26.60
Pay Grade 5			Minimum	Midpoint	Maximum
			\$18.20	\$22.75	\$27.30
BMC, SMS, DHS Principal Secretaries	226	7.5	\$18.20	\$22.75	\$27.30
DHS Registrar	226	7.5	\$18.20	\$22.75	\$27.30
Admin - SPED Secretary	226	7.5	\$18.20	\$22.75	\$27.30
Admin - SPED Data Clerk	226	7.5	\$18.20	\$22.75	\$27.30
Pay Grade 6			Minimum	Midpoint	Maximum
			\$19.00	\$24.35	\$29.70
Account Payable Clerk	226	7.5	\$19.00	\$24.35	\$29.70
Business Office Coordinator	226	7.5	\$19.00	\$24.35	\$29.70
Business Office Seretary	226	7.5	\$19.00	\$24.35	\$29.70
Payroll Accounting Clerk	226	7.5	\$19.00	\$24.35	\$29.70
Purchasing Clerk	226	7.5	\$19.00	\$24.35	\$29.70
Receptionist/Assist. Supt. Secretary	226	7.5	\$19.00	\$24.35	\$29.70
Technology Assistant	226	7.5	\$19.00	\$24.35	\$29.70
Compensatory Ed. Secretary	226	7.5	\$19.00	\$24.35	\$29.70
Curriculum Secretary	226	7.5	\$19.00	\$24.35	\$29.70
Food Service Secretary	226	7.5	\$19.00	\$24.35	\$29.70
Facilities Secretary	226	7.5	\$19.00	\$24.35	\$29.70
PEIMS Specialist	226	7.5	\$19.00	\$24.35	\$29.70
Transportation Secretary	226	7.5	\$19.00	\$24.35	\$29.70
SPED SERS Secretary	226	7.5	\$19.00	\$24.35	\$29.70
Pay Grade 7			Minimum	Midpoint	Maximum
			\$24.00	\$31.25	\$38.50
Superintendent Secretary	226	7.5	\$24.00	\$31.25	\$38.50
Pay Grade 8			Minimum	Midpoint	Maximum
			\$31.20	\$36.40	\$41.60
Nurses	187	7.5	\$31.20	\$36.40	\$41.60
Pay Grade 9			Minimum	Midpoint	Maximum
			\$33.30	\$37.45	\$41.60
Discipline Managers (9-12, DAEP)	187	7.5	\$33.30	\$37.45	\$41.60
Student Support Services 197 Days	197	7.5	\$33.30	\$37.45	\$41.60
Pay Grade 10			Minimum	Midpoint	Maximum
			\$34.35	\$36.55	\$38.75
DISD Police Officers (TCOLE)	202	8	\$34.35	\$36.55	\$38.75

Denison ISD Salary Schedule					
Auxiliary Pay Grades and Hourly Rates					
2026-2027					
Pay Grade 1	Calendars	Hours/Day	Minimum	Midpoint	Maximum
Per hour			\$14.90	\$19.13	\$23.35
Cooks	175	7.5	14.90	19.13	23.35
Custodian	260	8	14.90	19.13	23.35
General Maintenance (Grounds)	260	8	14.90	19.13	23.35
General Maintenance	260	8	14.90	19.13	23.35
Pay Grade 2			Minimum	Midpoint	Maximum
Per hour			\$15.95	\$20.18	\$24.40
General Maintenance - Irrigation Technician	260	8	\$15.95	\$20.18	\$24.40
General Maintenance - IPM Technician I	260	8	\$15.95	\$20.18	\$24.40
Custodian - Night shift	260	8	\$15.95	\$20.18	\$24.40
Pay Grade 3			Minimum	Midpoint	Maximum
Per hour			\$16.40	\$20.70	\$25.00
Bus Monitor	175	4	\$16.40	\$20.70	\$25.00
Food Service Asst. Manager	180	8	\$16.40	\$20.70	\$25.00
Pay Grade 4			Minimum	Midpoint	Maximum
Per hour			\$16.90	\$21.20	\$25.50
Food Service Manager: Elementary	180	8	\$16.90	\$21.20	\$25.50
Custodial Supervisor	260	8	\$16.90	\$21.20	\$25.50
Pay Grade 5			Minimum	Midpoint	Maximum
Per hour			\$17.45	\$21.73	\$26.00
Food Service Manager: Intermediate	180	8	\$17.45	\$21.73	\$26.00
Food Service Manager: Middle	180	8	\$17.45	\$21.73	\$26.00
Pay Grade 6			Minimum	Midpoint	Maximum
Per hour			\$18.50	\$22.20	\$27.65
Food Service Manager High School	180	8	\$18.50	\$22.20	\$27.65
Painter	260	8	\$18.50	\$22.20	\$27.65
Pay Grade 7			Minimum	Midpoint	Maximum
Per hour			\$21.35	\$25.68	\$30.00
Bus Driver	175	4	\$21.35	\$25.68	\$30.00
Pay Grade 8			Minimum	Midpoint	Maximum
Per hour			\$23.25	\$27.50	\$34.00
Mechanic	260	8	\$23.25	\$27.50	\$34.00
Carpenter	260	8	\$23.25	\$27.50	\$34.00
Electrician	260	8	\$23.25	\$27.50	\$34.00
HVAC	260	8	\$23.25	\$27.50	\$34.00
IPM Technician II	260	8	\$23.25	\$27.50	\$34.00
Plumber	260	8	\$23.25	\$27.50	\$34.00
Welder	260	8	\$23.25	\$27.50	\$34.00

Denison ISD Professional Daily Rates 2026-2027				
Pay Grades	Calendar	Minimum	Midpoint	Maximum
Assistant Principals / Administrator				
Daily Rates				
Assistant Principal Elementary	197	\$360.00	\$405.00	\$450.00
Assistant Principal Intermediate	207	\$370.00	\$410.00	\$450.00
Assistant Principal Middle School	207	\$370.00	\$410.00	\$450.00
Assistant Principal High School	217	\$370.00	\$410.00	\$450.00
Administrator		\$350.00	\$387.50	\$425.00
Assistant Director	250	\$320.00	\$340.00	\$450.00
Principals				
		Minimum	Midpoint	Maximum
Daily Rates				
Principal Elementary	217	\$400.00	\$462.50	\$525.00
Principal Intermediate	217	\$400.00	\$462.50	\$525.00
Principal Middle School	226	\$420.00	\$485.00	\$550.00
Principal High School	226	\$450.00	\$550.00	\$650.00
Director				
		Minimum	Midpoint	Maximum
Daily Rates	226	\$380.00	\$460.00	\$540.00
	250	\$380.00	\$440.00	\$500.00
Assistant Superintendent				
		Minimum	Midpoint	Maximum
Daily Rates	226	\$550.00	\$702.50	\$855.00

STIPENDS		2026-2027
Position		Stipend
Ag. Teacher		\$2,000
ARD Facilitator		\$4,500
Auditorium Supervisor		\$2,500
Band: High School Assistants		\$3,500
Band: Middle School Director		\$3,000
Band: BMC and SMS Assistants		\$3,000
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
Business Office Coordinator		\$6,000
Business Office		\$1,000
Cheerleader Sponsor - SMS		\$4,000
Cheerleader Sponsors - DHS		\$5,500
Choral Music Coord. - DHS		\$5,000
Choral Music Teachers-B Mc & Scott		\$2,000
Counselors		\$5,000
Curriculum Team Member		\$2,000
Debate Coach - DHS		\$1,500
Department Head - DHS		\$1,200
Department Head - SMS		\$1,200
Diagnostician		\$6,500
Diagnostician Mentor		\$1,000
Drama Coach (Head)		\$4,000
Drill Team Coordinator - DHS		\$4,500
Drill Team Assistant - DHS		\$3,000
Dyslexia Coordinator		\$4,500
Fishing Sponsor		\$1,200
Fine Arts Coordinator		\$7,500
Foreign Language Teachers		\$3,500
Good News Ambassadors		\$400 (Paid in May)
Head Counselor - DHS		\$3,000
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
Longevity (Paid at 10 year increments)	\$1,000 every 10 years with DISD	
Master's Degree in teaching capacity		\$500
Math Teachers - DHS (certified)		\$3,000
Math Teachers - SMS (certified)		\$1,500
Math Teacher - BMC	Grandfathered 5/15/23	\$1200
Mentor		\$1,000 (Paid in May)
Mentor Leaders		\$1,200 (Paid in May)
Payroll Clerk		\$5,000
Publications Sponsor - DHS		\$2,500
Publications Sponsor - SMS		\$1,000
Recept/Secretary Stipend-Admin		\$6,000
Robotics Sponsor - DHS		\$4,000
Robotics Sponsor-SMS		\$4,000
Science Teachers - DHS (certified)		\$3,000
Science Teachers - SMS (certified)		\$1,500
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		\$10,000
Theatre Arts - Assistant Director - DHS		\$6,500
Theatre Arts - Scott M.S. Director		\$3,000
Video Board Coordinator		\$2,000
Video Board Faculty Advisors		\$7,500

Denison High School Athletics	STIPEND
Assistant Athletic Director	\$6,500-\$8,000
Baseball - Head	\$7,000
Baseball Assistants	\$2,000-\$3,000
Cross Country- Head	\$6,000
Basketball - Head	\$9,000
Basketball Assistants	\$2,250-\$4,000
Football Coordinators	\$12,000-\$17,000
Football Assistants	\$6,000-\$12,000
Golf - Head	\$6,500
Powerlifting - Head	\$4,000
Powerlifting -Assistant	\$1,000 -\$2,250
Soccer - Head	\$6,000
Soccer Assistants	\$2,250-\$3,000
Softball - Head	\$7,000
Softball Assistants	\$2,000-\$4,000
Swim - Head	\$5,000
Tennis - Head	\$7,000
Tennis - Assistants	\$2,500-\$3,250
Track - Head	\$4,500
Track - Assistants	\$2,250
Volleyball Head	\$8,500
Volleyball Assistants	\$2,250-\$4,000
Strength and Conditioning	\$500-\$2,500
Trainer	\$11,000-\$11,500
Scott Middle School Athletics	
Coordinators	\$2,000
Football	\$3,000 -\$6,000
Volleyball	\$3,000 -\$4,000
Basketball	\$2000 - \$2,500
Track	\$2000 - \$2,500
Cross Country, Soccer, Tennis	\$1,000-\$3,500
Tennis	\$3,250
Soccer	\$1,000

Tax Rate Worksheet

2026 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Form 50-859

Denison ISD

School District's Name

400 S Lillis, Denison, TX 75020

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

(903)462-7000

Phone (area code and number)

www.denisonisd.net

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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹
Source materials must contain data for all worksheets used.

Insert hyperlink:

<https://www.co.grayson.tx.us/preview/Tax.Worksheets>

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). ²	\$ 3,389,418,442
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. ³	\$ 287,665,548
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,101,752,894
4.	Prior year total adopted tax rate.	\$ 1.155000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values:	\$ 28,530,828
	B. Prior year values resulting from final court decisions:	\$ 25,535,960
	C. Prior year value loss. Subtract B from A. ⁴	\$ 2,994,868

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. ¹¹ A. Certified values. ¹² \$ 3,432,311,393 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.	\$ 3,432,311,393
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ 58,522,469 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. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 58,522,469
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. ¹⁶	\$ 305,408,383
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁹ 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. ²⁰	\$ 3,185,425,479
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.	\$ 95,863,963
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 95,863,963
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 3,089,561,516
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.233011 /\$100

¹¹ Tex. Tax Code §§26.012 and 26.04(c)-(2)¹² Tex. Tax Code §26.012(6)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(6)

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.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

- 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.²²
- Enrichment Tax Rate:**²³ 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.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.²⁵ 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.²⁶

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.²⁷ 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*.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt 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. ²⁹	\$ 0.616900 /\$100
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ 0.138300 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$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. ³¹	\$ 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. ³² Enter debt amount: \$ 16,438,884 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. - \$ 2,905,329 D. Adjust debt: Subtract B and C from A.	\$ 13,533,555

²¹ Tex. Tax Code §26.08(n)

²² Tex. Edu. Code §48.2551(a)(3)

²³ Tex. Tax Code §26.08(l) and Tex. Edu. Code §45.0032

²⁴ Tex. Edu. Code §548.202(a-1)(2)

²⁵ Tex. Tax Code §26.012(c)

²⁶ Tex. Edu. Code §45.0021(a)

²⁷ Tex. Edu. Code §11.184(b)

²⁸ Tex. Edu. Code §11.184(b-1)

²⁹ Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)

³⁰ Tex. Tax Code §26.08(m)(2)

³¹ Tex. Edu. Code §45.003(d)

³² Tex. Tax Code §26.012(f)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 504,485
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 13,029,070
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%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector. ³⁵ 100.53 % B. Enter the prior year actual collection rate 99.79 % C. Enter the 2024 actual collection rate 101.58 % D. Enter the 2023 actual collection rate 100.21 %	100.53 %
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.	\$ 12,060,379
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,185,425,479
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.408864 /\$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. ³⁶	\$ 1.162064 /\$100

SECTION 3: 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	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. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,185,425,479
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.	\$ 1.162064 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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.³⁹ 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> .	\$ 1.155000 /\$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

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
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).	\$ 1.162064 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.233011 /\$100
 Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.162064 /\$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

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.⁴⁰

print
here

Bruce Stidham

Printed Name of School District Representative

sign
here



School District Representative

10 August 2026

Date

⁴⁰ Tex. Tax Code §26.04(c)

Bonds Payable and Fund Balance

Bonds Payable										
Issue	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Series 1997	\$2,127,342	\$1,637,447	\$1,175,440	\$744,484	\$338,272	\$0	\$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	\$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	\$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	\$8,630,000
Series 2020	\$0	\$0	\$0	\$0	\$17,655,000	\$15,730,000	\$13,550,000	\$11,260,000	\$9,905,000	\$8,430,000
Series 2020	\$0	\$0	\$0	\$0	\$58,120,000	\$58,120,000	\$58,120,000	\$65,593,958	\$60,925,445	\$58,107,681
Series 2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,790,000	\$127,115,000	\$125,010,000
Series 2025										\$21,290,000
	\$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	\$200,177,681

Denison ISD Fund Balance History					
	Revenue	Expenditure	Ending Fund Balance	Change in Fund Balance	Months of Fund Balance
2012-13	\$38,740,963	\$35,129,261	\$20,054,006	\$4,861,702	6.85
2013-14	\$35,856,294	\$43,342,812	\$10,915,956	(\$9,138,050) *	3.02
2014-15	\$39,307,965	\$39,090,855	\$10,614,587	(\$301,369)	3.26
2015-16	\$41,922,433	\$39,781,282	\$12,762,288	\$2,147,701	3.85
2016-17	\$41,916,027	\$40,287,333	\$14,390,982	\$1,628,694	4.29
2017-18	\$44,083,336	\$41,799,332	\$16,674,986	\$2,284,004	4.79
2018-19	\$46,167,083	\$42,973,331	\$19,868,738	\$3,193,752	5.55
2019-20	\$49,350,613	\$48,492,908	\$20,726,443	\$857,705	5.13
2020-21	\$47,580,547	\$47,886,906	\$20,420,084	(\$306,359)	5.12
2021-22	\$49,936,953	\$48,586,921	\$21,819,109	\$1,399,025	5.39
2022-23	\$51,842,872	\$52,650,000	\$18,850,914	(\$2,968,195) *	4.30
2023-24	\$54,155,618	\$54,065,635	\$18,940,897	\$89,983	4.20
2024-25	\$55,893,481	\$56,124,317	\$18,710,061	(\$230,836)	4.00
Projected 2025-26	\$58,150,000	\$58,900,000	\$17,960,061	(\$750,000)	3.66
Projected 2026-27	\$58,286,700	\$58,809,020	\$17,437,741	(\$522,320)	3.56
* 2013-2014	Fund balance was used for capital asset expenditures				
* 2022-2023	Fund balance was used for capital asset expenditures				