



# City of Denton

City Hall  
215 E. McKinney Street  
Denton, Texas  
[www.cityofdenton.com](http://www.cityofdenton.com)

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## AGENDA INFORMATION SHEET

**DEPARTMENT:** Finance

**ACM:** Christine Taylor

**DATE:** September 16, 2025

### **SUBJECT**

Consider adoption of an ordinance of the City of Denton, Texas, ratifying the adoption of the fiscal year 2025-2026 Annual Program of Services (Budget) and the Capital Improvement Program of the City of Denton, Texas, for the fiscal year beginning on October 1, 2025, and ending on September 30, 2026 when the budget will raise more revenue from property taxes than last year's budget; and providing an effective date.

### **BACKGROUND**

Chapter 102 of the Local Government Code (LGC) requires certain provisions to be taken when the adoption of a budget will require raising more revenue from property taxes than in the previous year. Specifically, Chapter 102.007 Section C of the LGC states:

“Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.”

The FY 2025-2026 Budget will require raising more revenue from property taxes than in the previous year. Because of this, the City Council is required to take separate action to vote to ratify the adopted budget.

### **RECOMMENDATION**

Staff recommends adoption of the ordinance.

### **FISCAL INFORMATION**

The FY 2025-2026 proposed tax rate is \$0.595420 per \$100 valuation, which is higher than the 2024 tax rate. The FY 2025-2026 adopted budget will raise more revenue from property taxes than last year's budget.

### **EXHIBITS**

Exhibit 1 – Agenda Information Sheet

Exhibit 2 – Ordinance

Respectfully submitted:  
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