



# DENTON INDEPENDENT SCHOOL DISTRICT

2025-2026  
BUDGET DISCUSSIONS

BOARD OF TRUSTEES  
FEBRUARY 11, 2025

# AGENDA

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Enrollment and  
Attendance

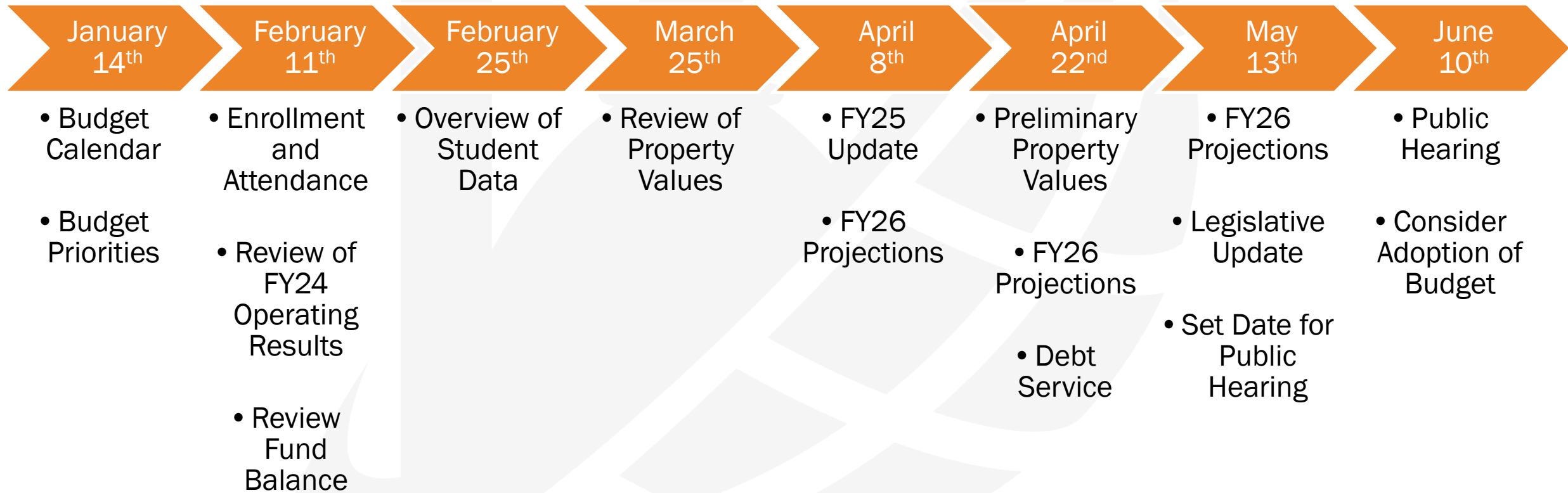


Review Fund  
Balance



Operating  
Results

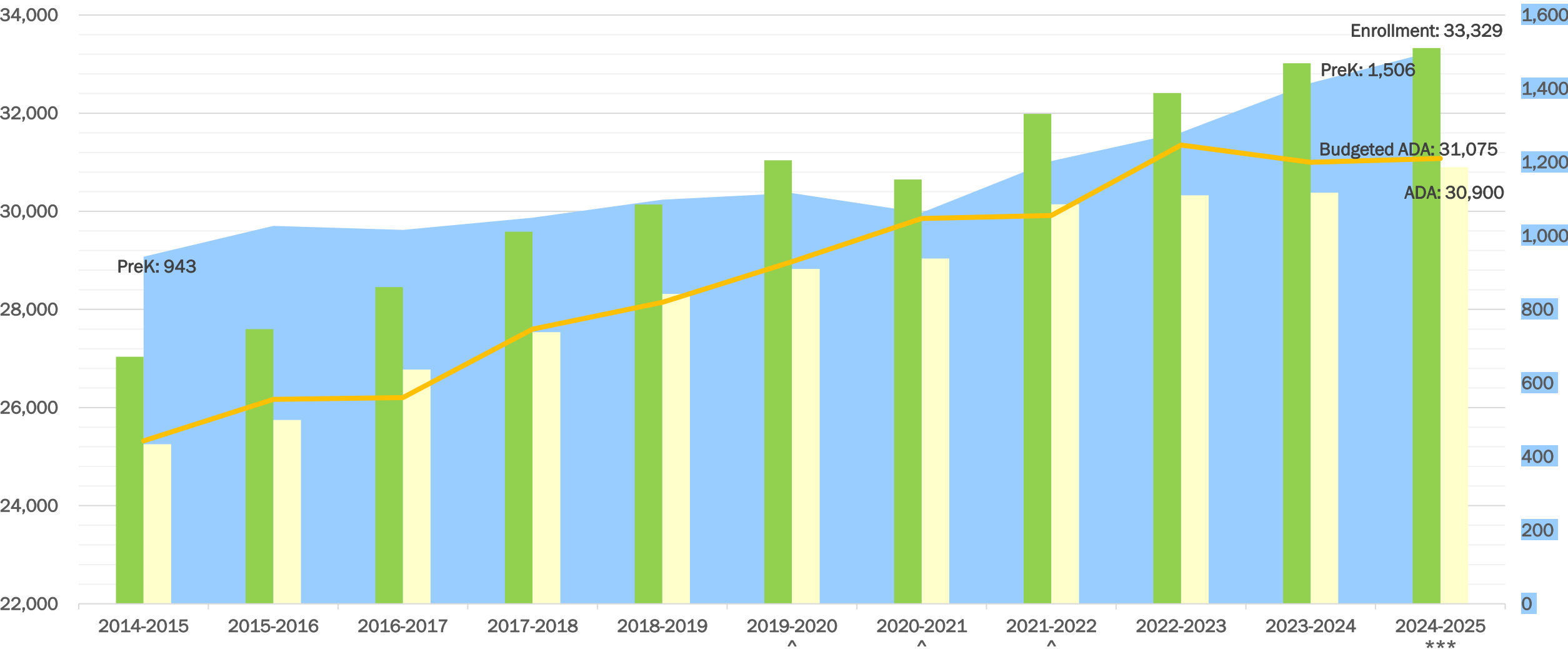
# BUDGET CALENDAR



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

# Denton Independent School District Enrollment and Attendance History

\* PreK Enrollment   \* Enrollment   \*\* ADA   Budgeted ADA



\*Source: District Student Overview Data Report – Last Day of School

\*\*Source: TEA - Final Summary of Finance

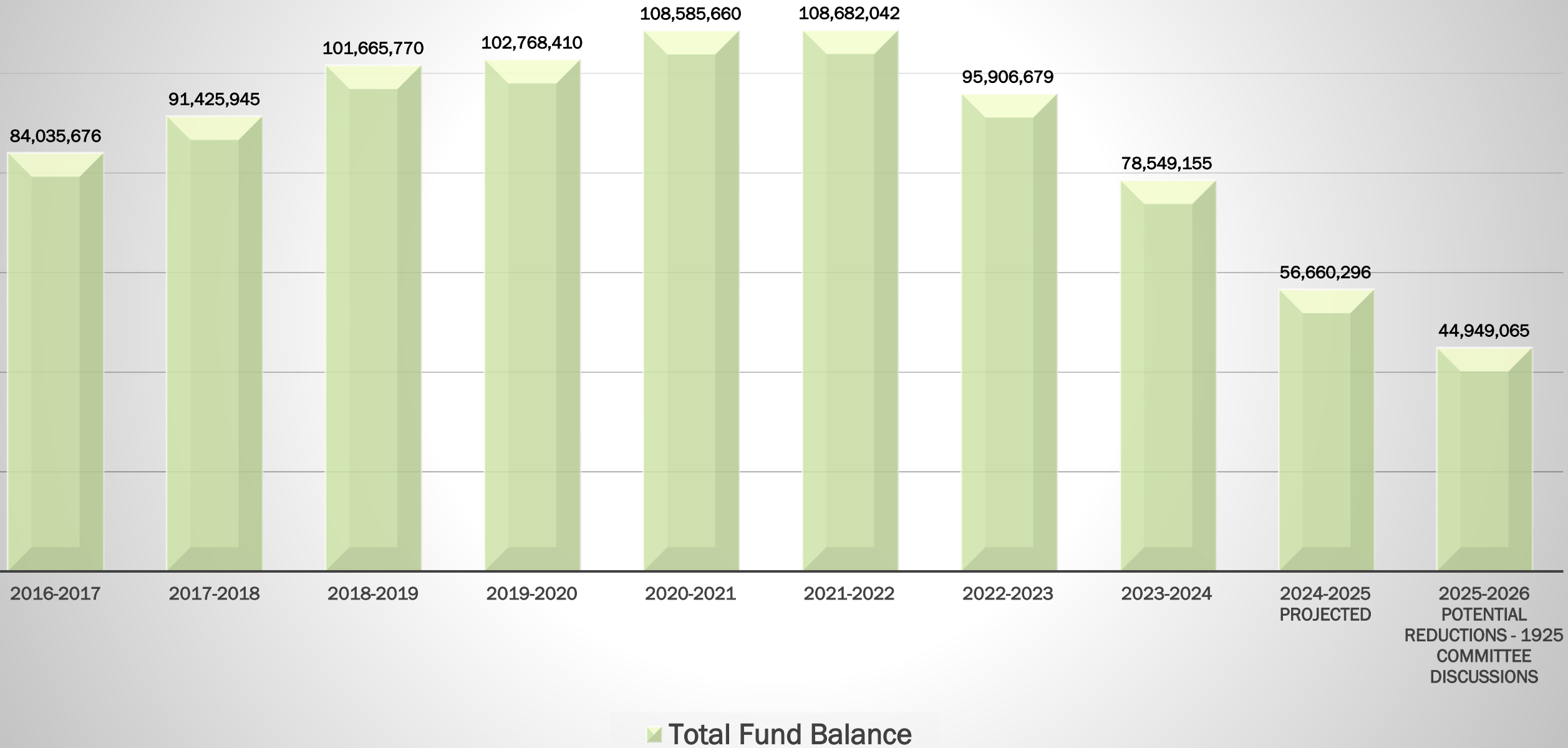
\*\*\* District Estimates

^ ADA Hold Harmless

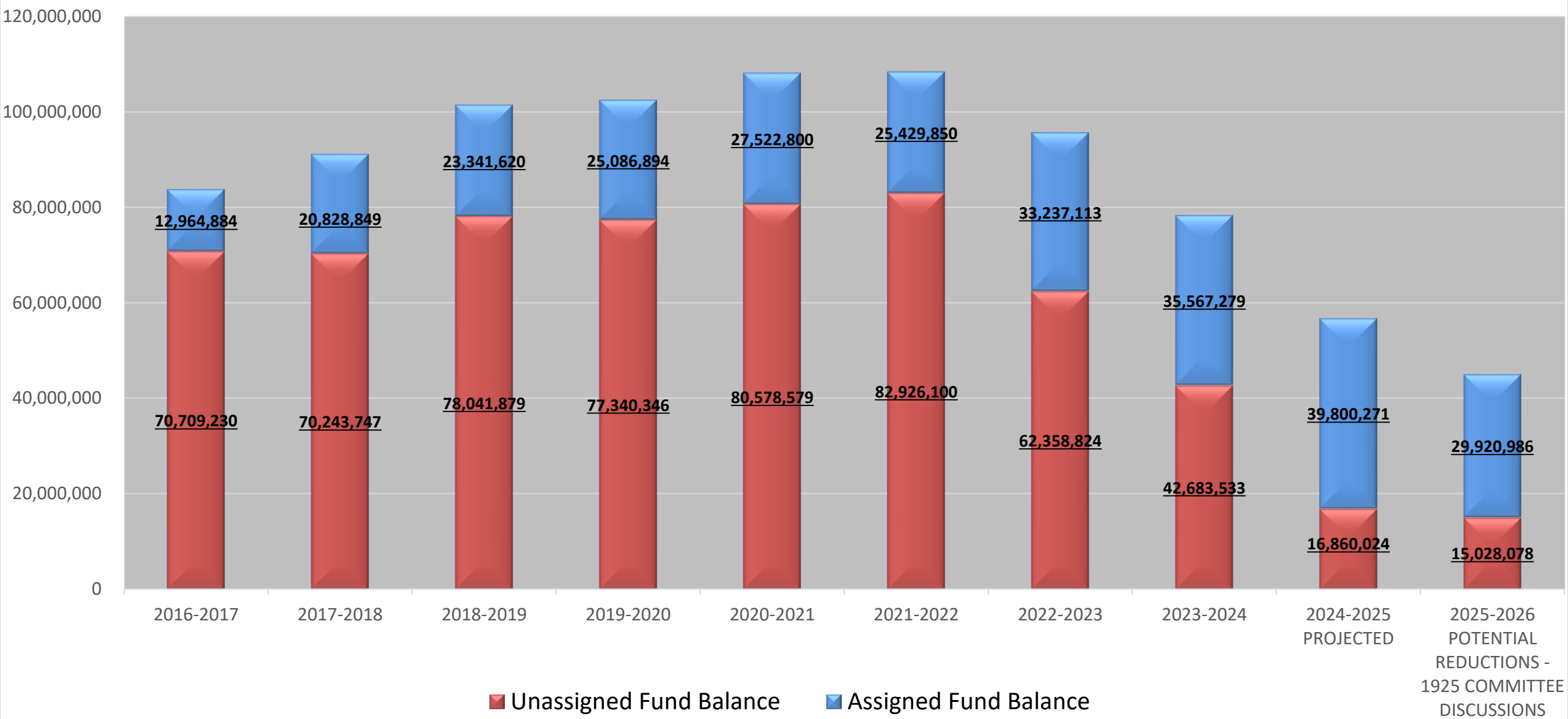


# FUND BALANCE

# Denton Independent School District Summary of Total Fund Balance



Denton Independent School District  
Summary of Unassigned and Assigned Fund Balance



Note: Does not include inventories or prepaid items



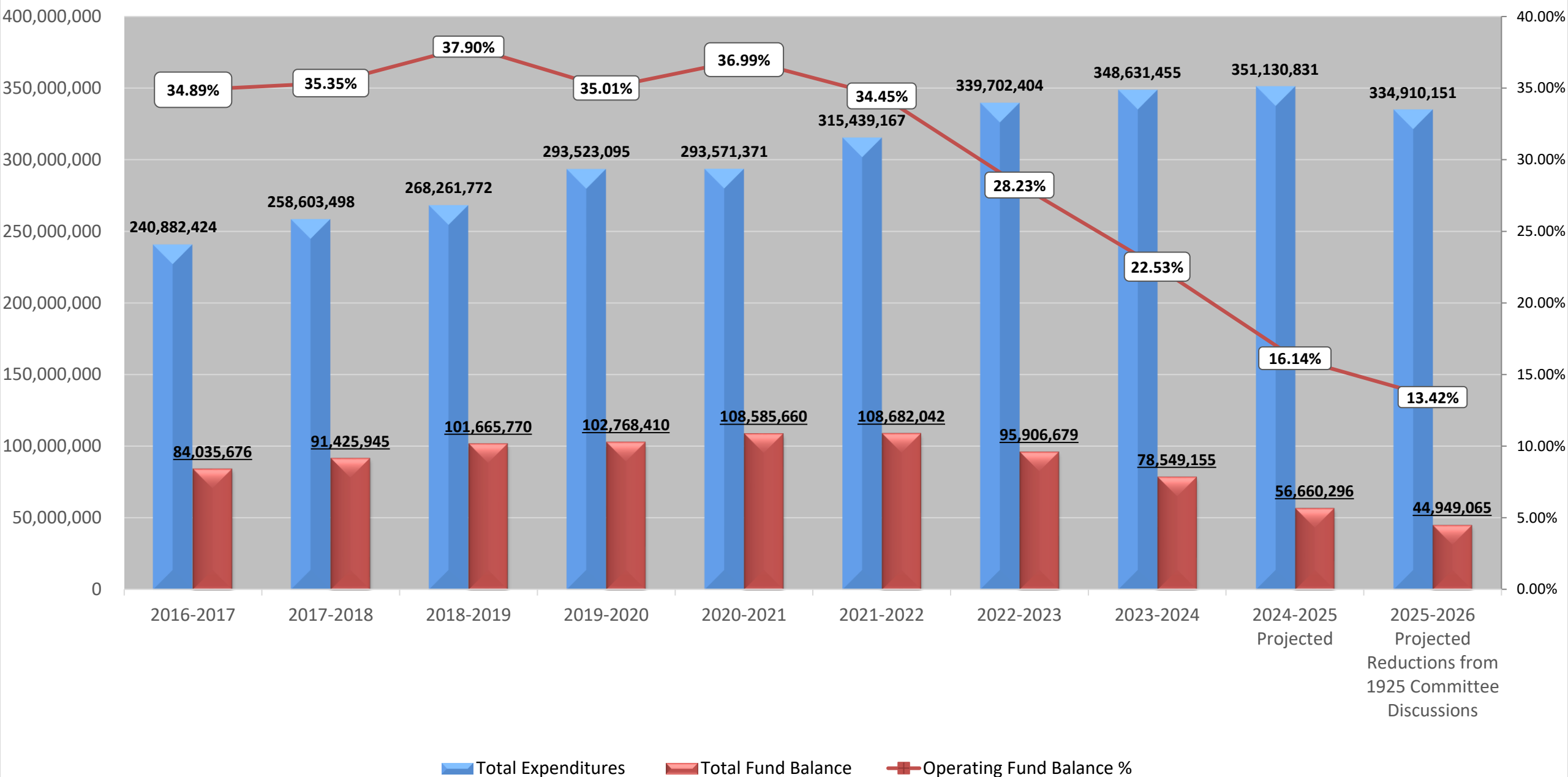
## BOARD POLICY – CE LOCAL – FUND BALANCE

A financial goal of the District shall be to have a sufficient balance in the operating fund to be able to maintain fiscal independence in the case of a financial need or crisis. The District shall strive to:

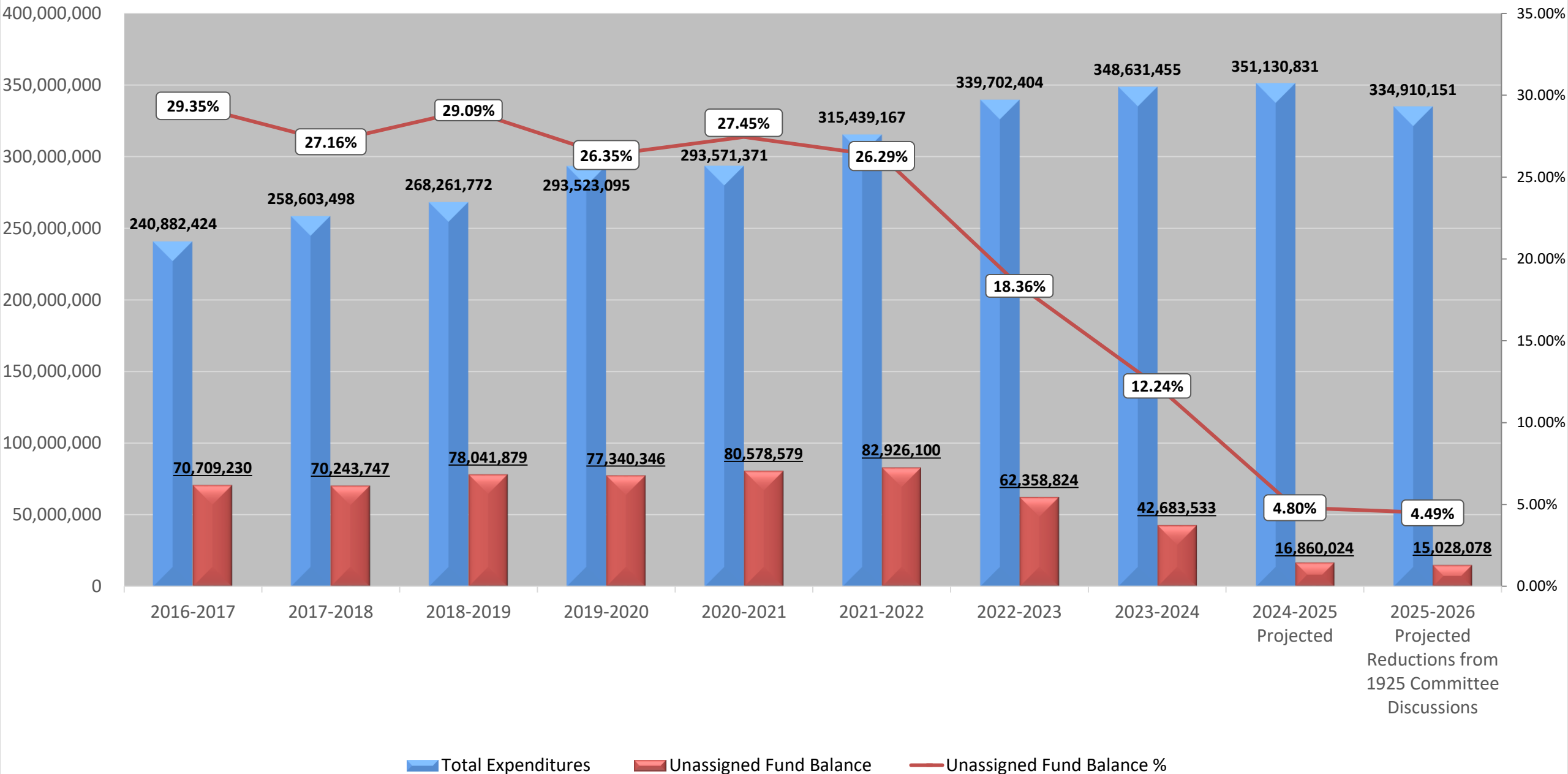
- Maintain a total general operating fund balance of **25 percent** of the District's total general operating fund expenditures; and
- Additionally, maintain the District's unassigned general operating fund balance to equal at least **15 percent** of the District's total general operating fund expenditures.



Denton Independent School District  
Summary of Total Fund Balance Compared to Total Expenditures



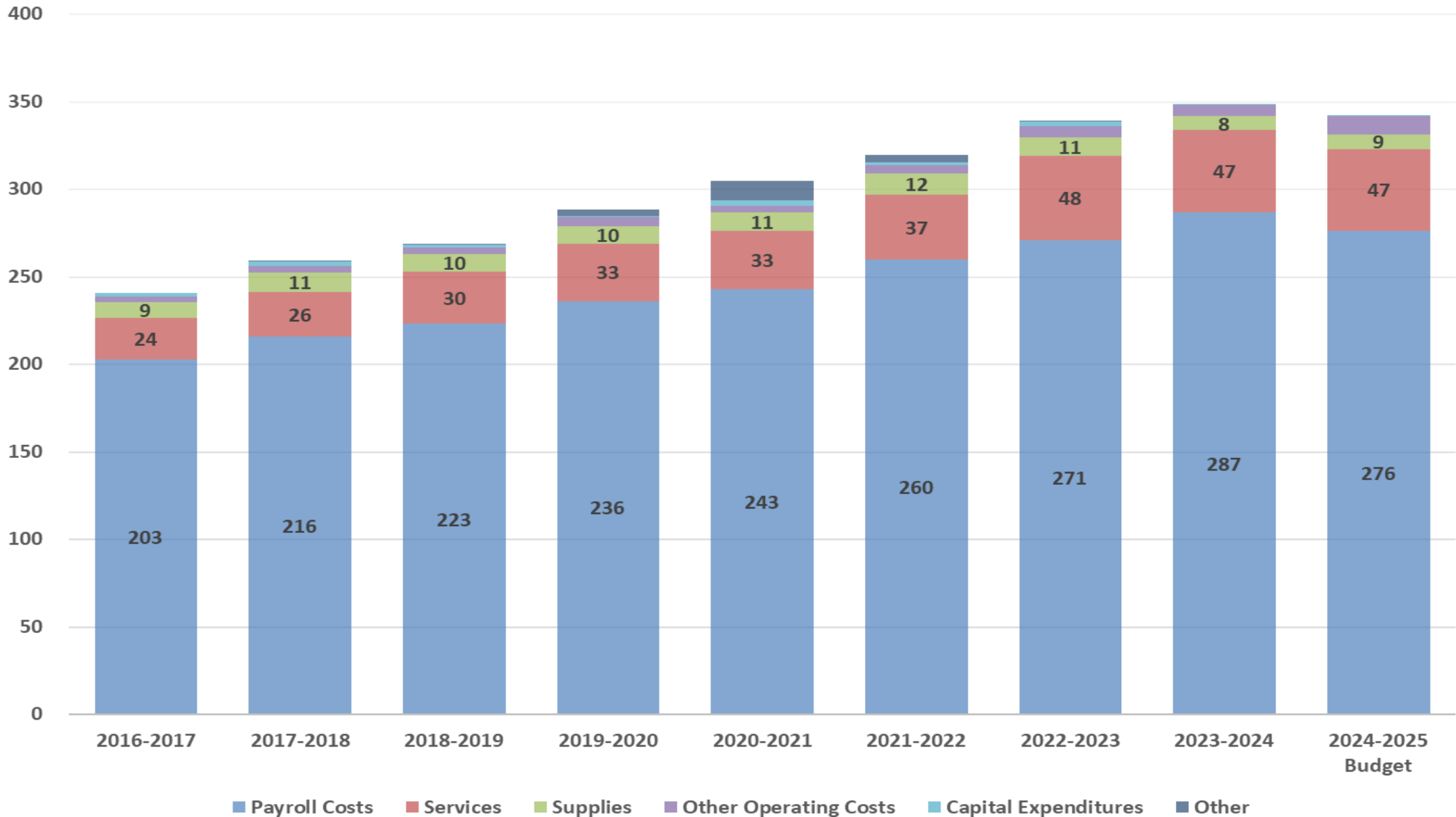
Denton Independent School District  
Summary of Unassigned Fund Balance Compared to Total Expenditures



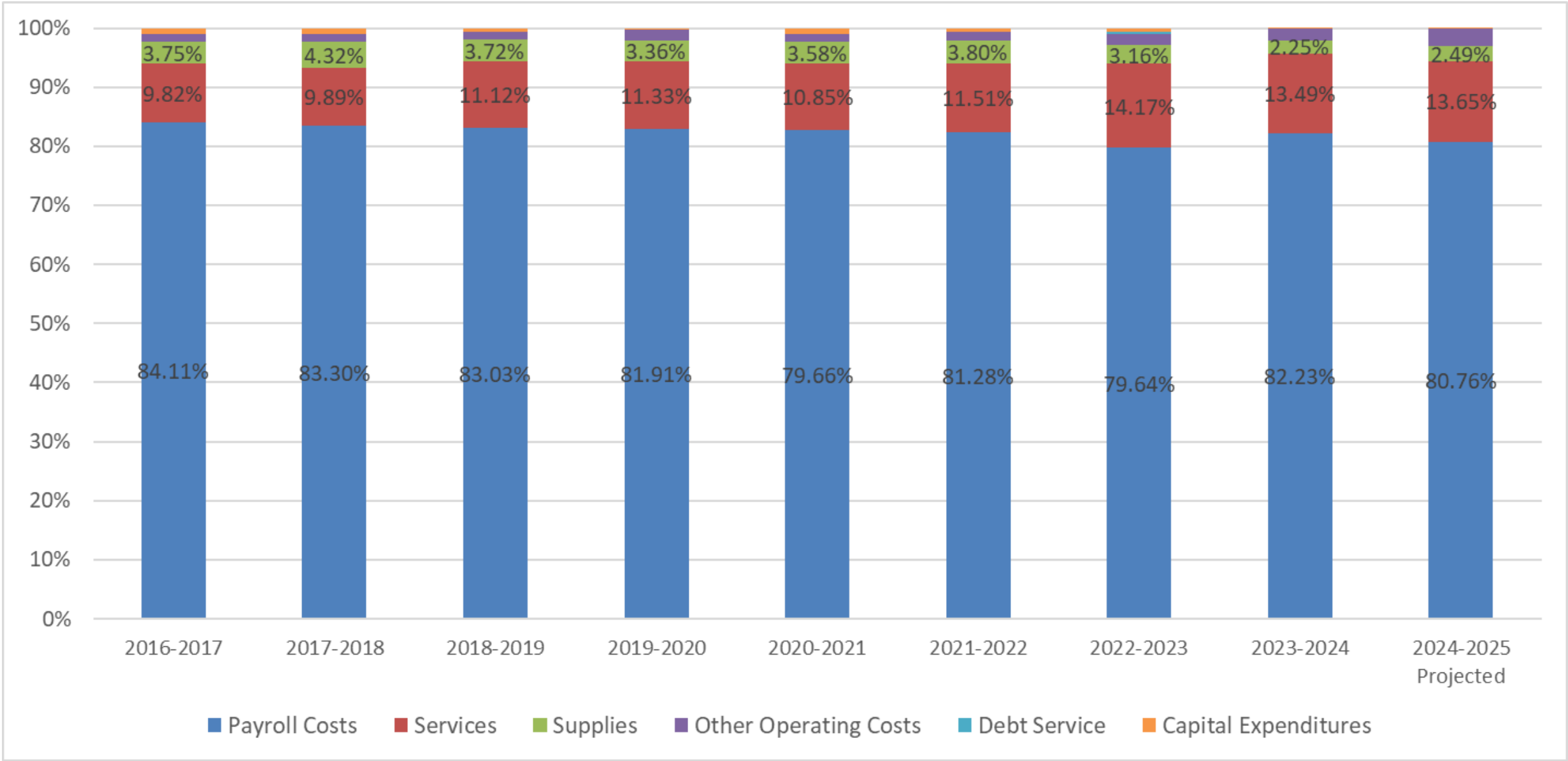


# OPERATING RESULTS

# DENTON INDEPENDENT SCHOOL DISTRICT HISTORICAL SPEND BY CATEGORY (ROUNDED, MILLIONS)



DENTON INDEPENDENT SCHOOL DISTRICT  
HISTORICAL PERCENTAGE SPEND BY CATEGORY



# BUDGET PRIORITIES

Allocation of resources to  
meet our greatest needs

Maintain our primary focus  
on teaching and learning

2025-2026  
Budget  
Priorities

Decision-making that  
affects the long-term  
viability of the district

Substantial impact to our  
overall budget



QUESTIONS?