

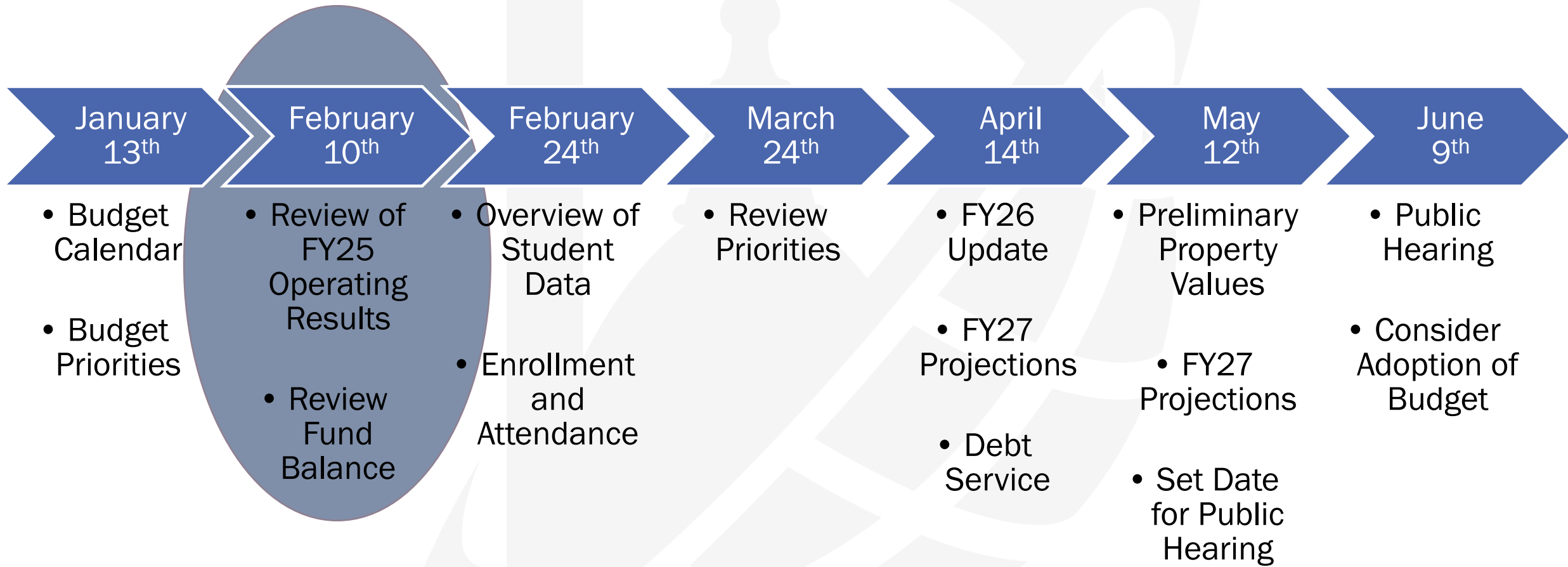


# DENTON INDEPENDENT SCHOOL DISTRICT

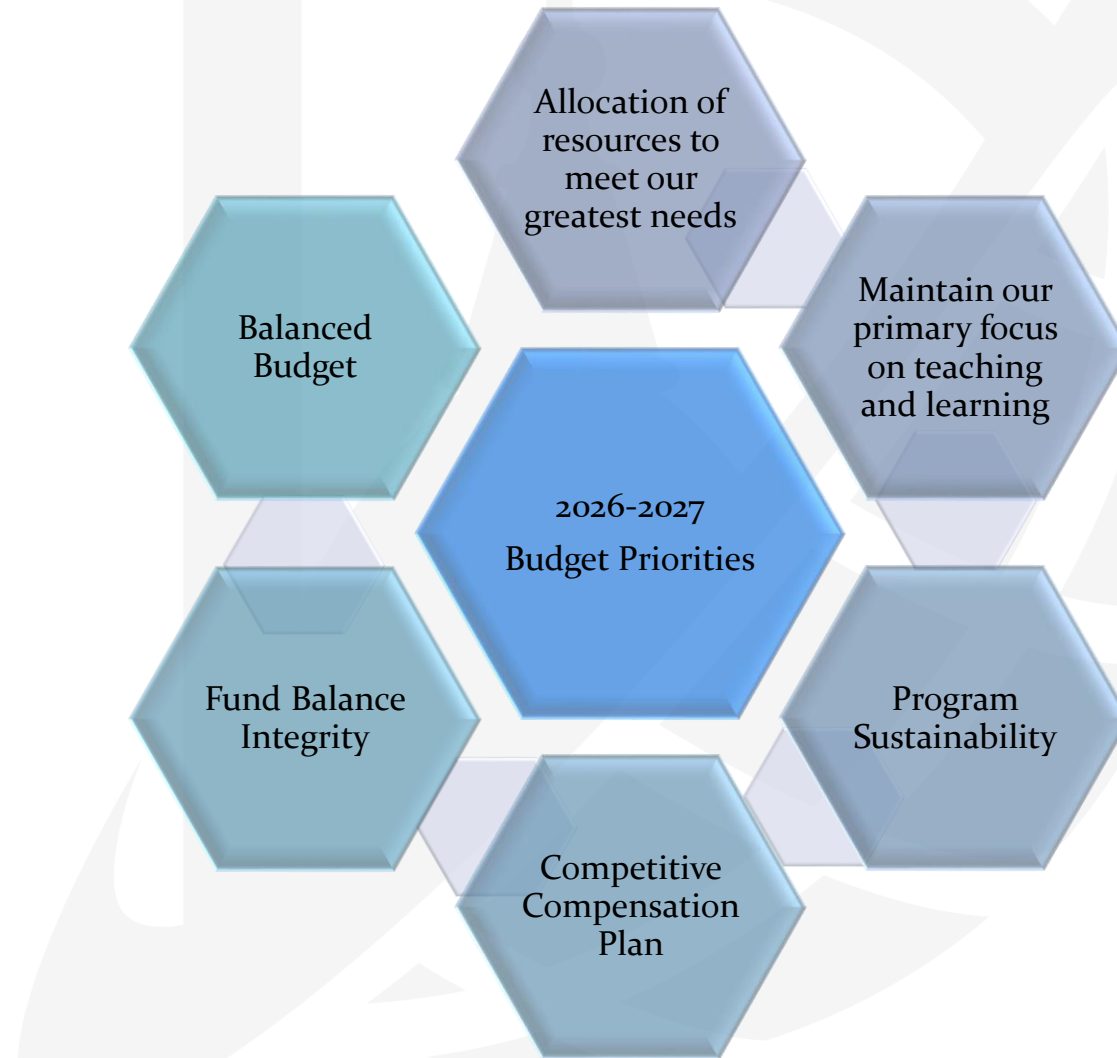
2026-2027  
BUDGET DISCUSSIONS

BOARD OF TRUSTEES  
FEBRUARY 10, 2026

# BUDGET CALENDAR

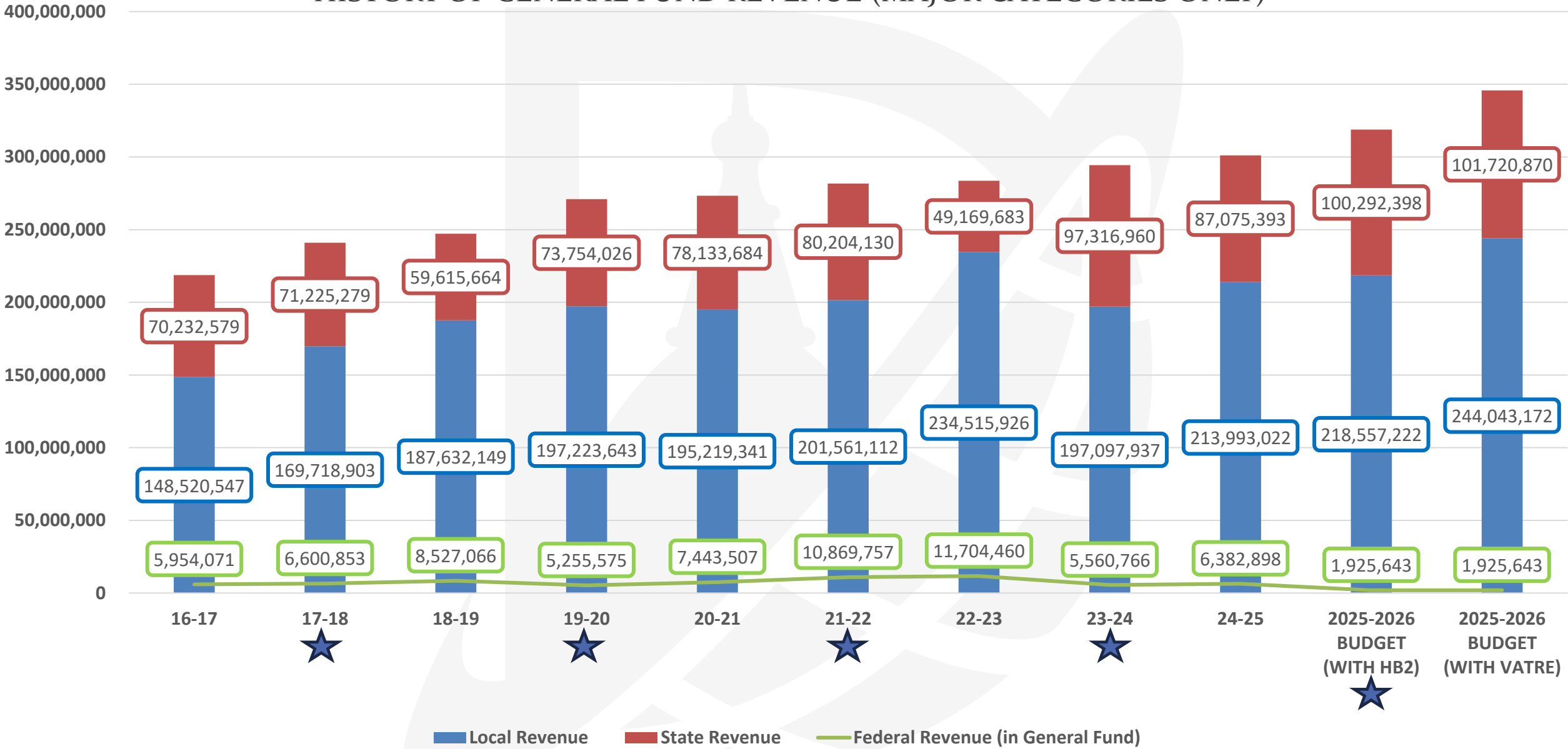


# BUDGET PRIORITIES



# DENTON INDEPENDENT SCHOOL DISTRICT

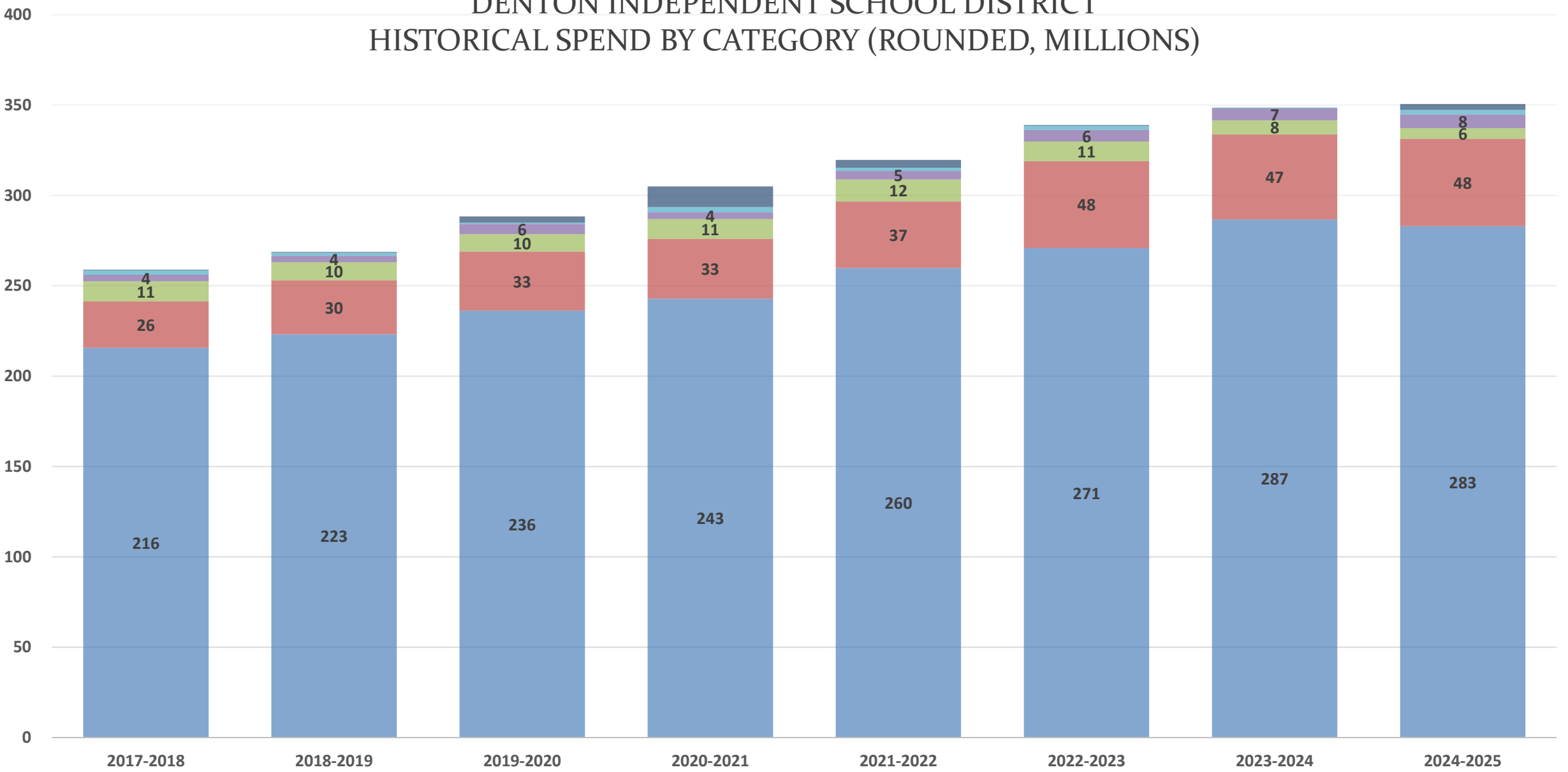
## HISTORY OF GENERAL FUND REVENUE (MAJOR CATEGORIES ONLY)



2016-2017 – 2024-2025: Audited Data

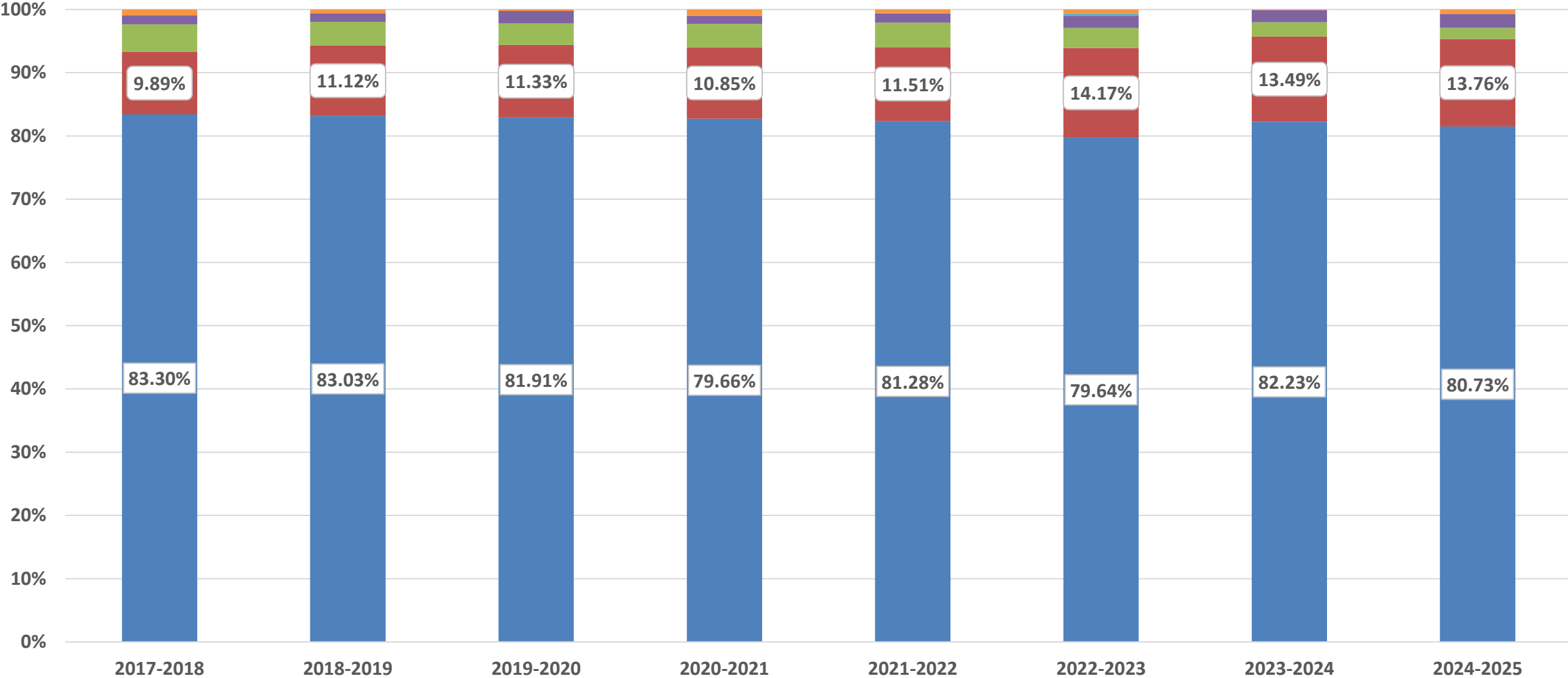
★ Year 1 of biennium, with any legislative changes

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



Date Source: Annual Audits

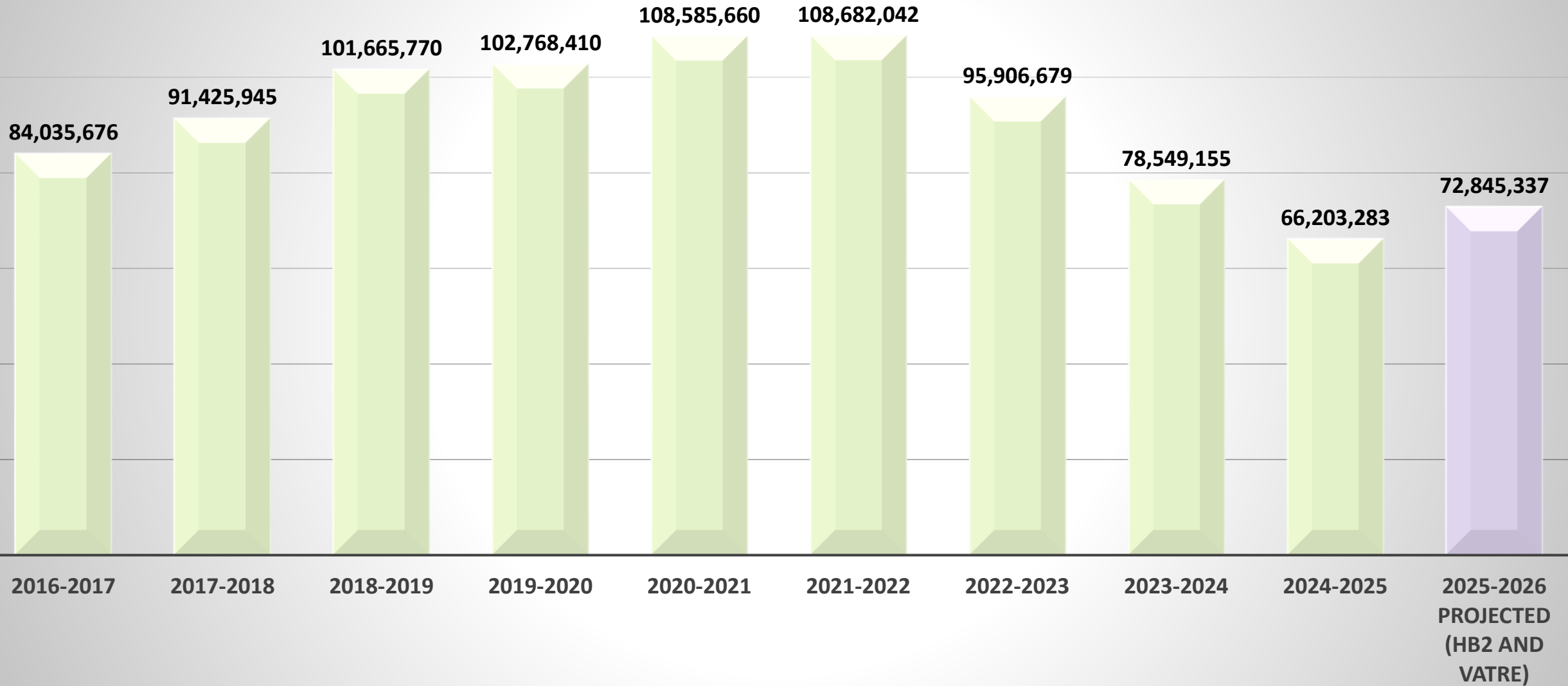
# DENTON INDEPENDENT SCHOOL DISTRICT HISTORICAL SPEND BY CATEGORY (PERCENTAGE)



Date Source: Annual Audits

■ Payroll Costs ■ Services ■ Supplies ■ Other Operating Costs ■ Debt Service ■ Capital Expenditures

## Denton Independent School District Summary of Fund Balance



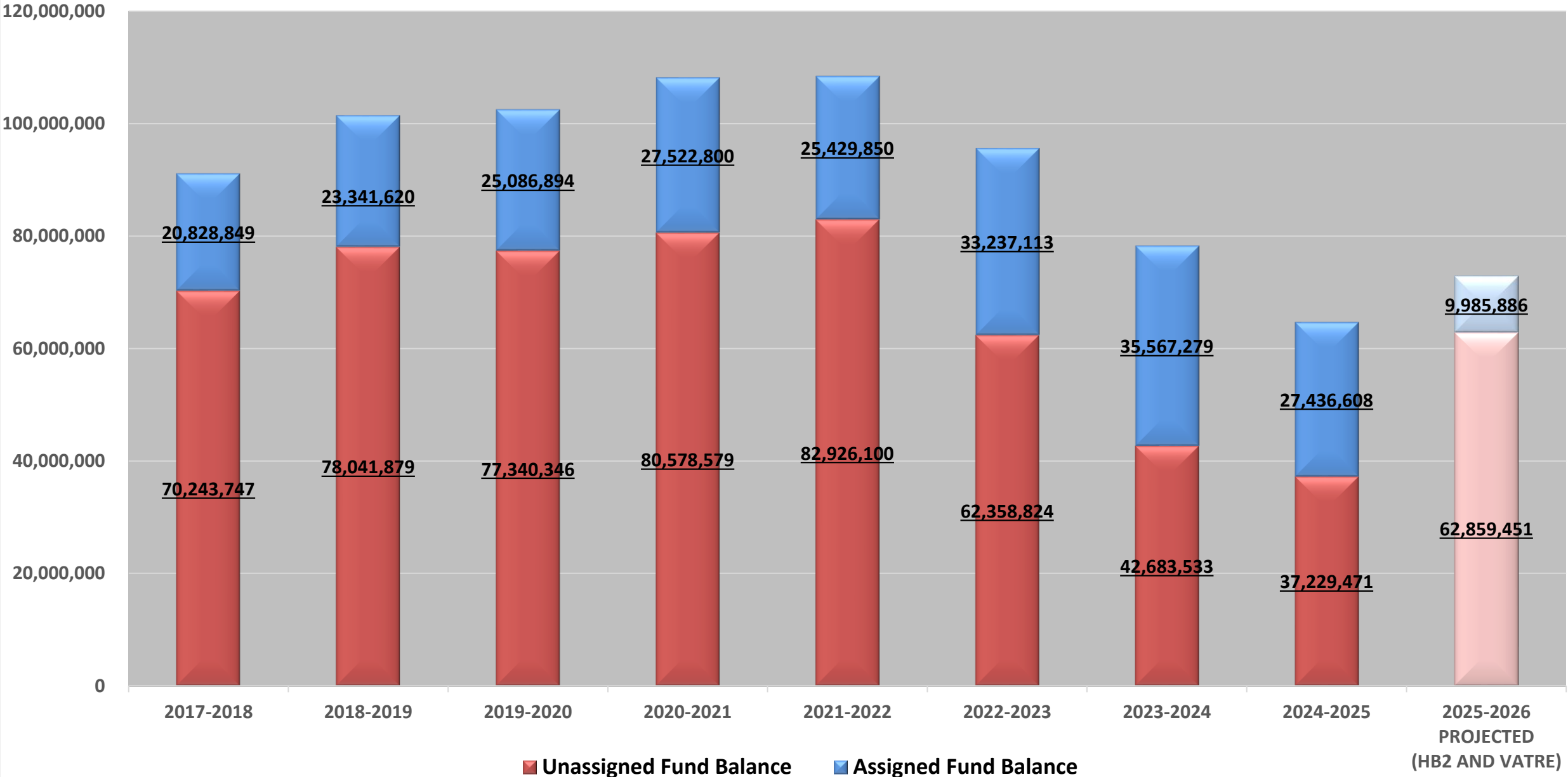
# BOARD POLICY

## CE LOCAL FUND BALANCE

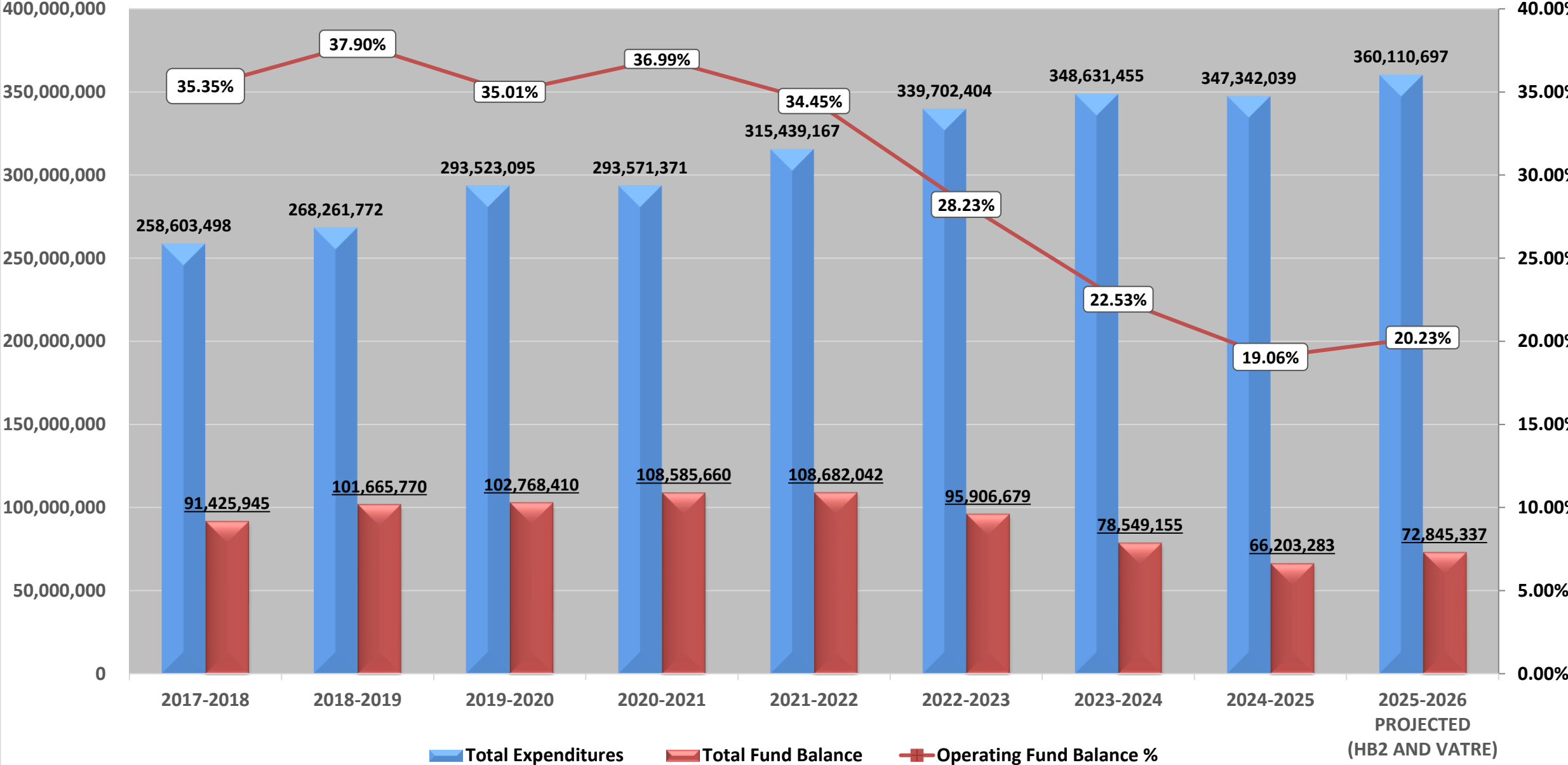
- ❑ A financial goal of the District shall be to have a sufficient balance in the operating fund to be able to maintain fiscal independence in the case of a financial need or crisis. The District shall strive to:
  - ❑ Maintain a total general operating fund balance of **25 percent** of the District's 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.



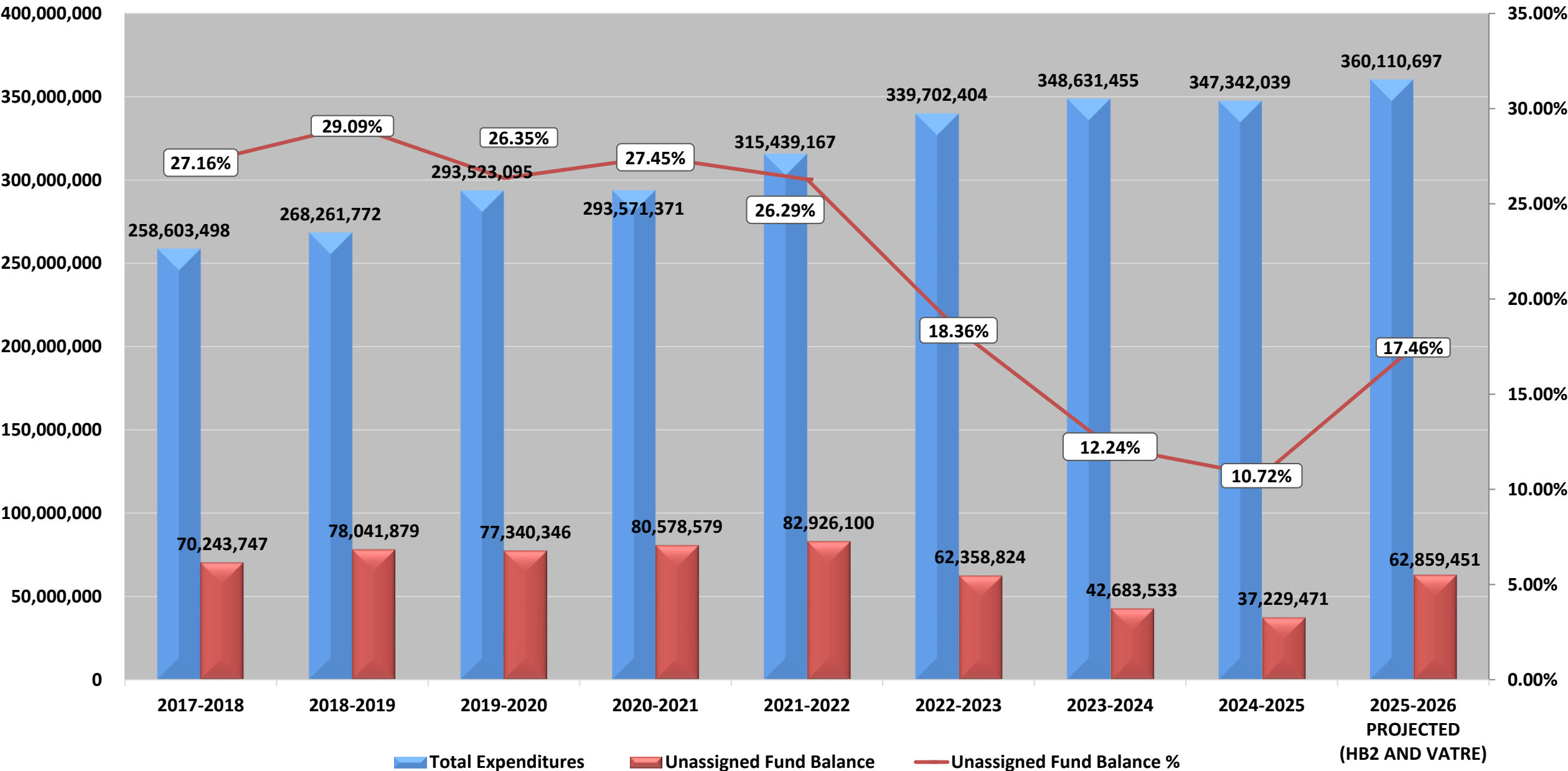
Denton Independent School District  
Summary of Fund Balance



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**





QUESTIONS?