

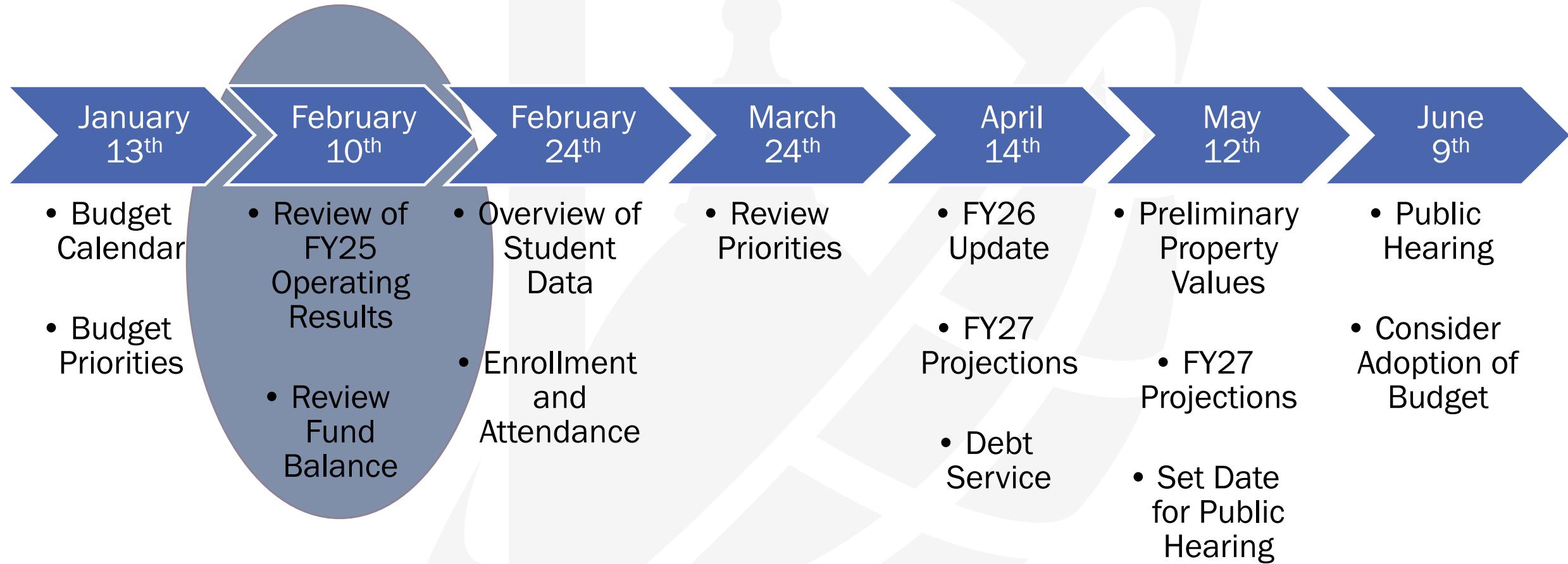


DENTON INDEPENDENT SCHOOL DISTRICT

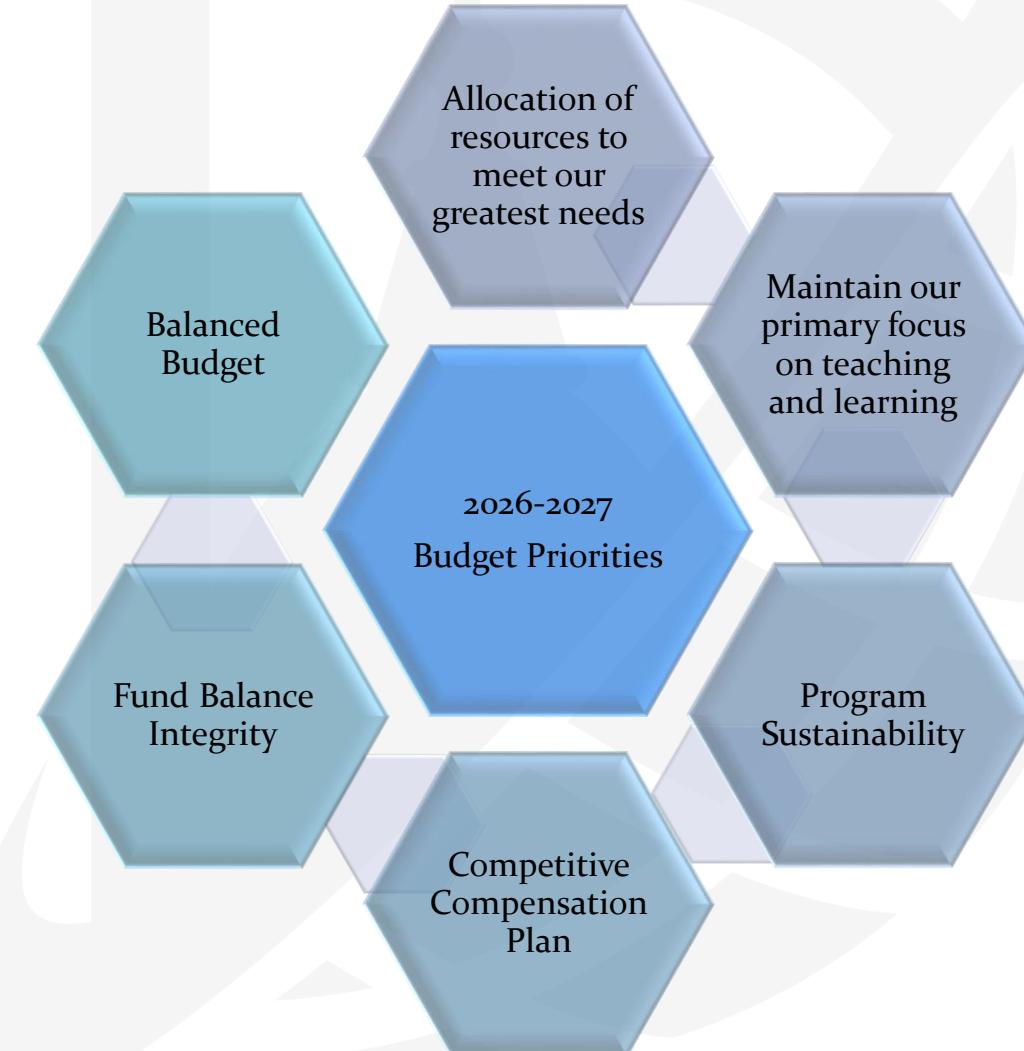
2026-2027
BUDGET DISCUSSIONS

BOARD OF TRUSTEES
FEBRUARY 10, 2026

BUDGET CALENDAR

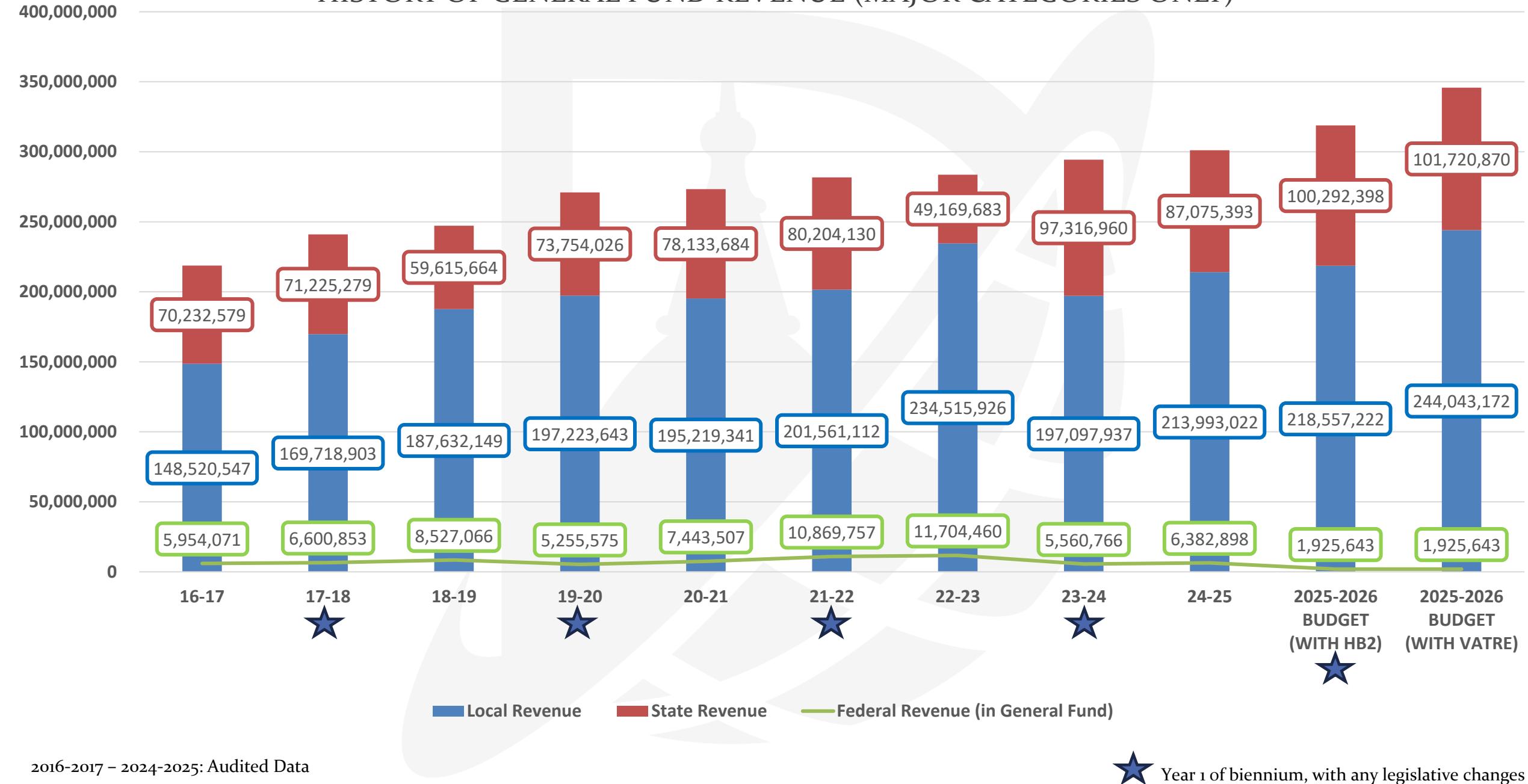


BUDGET PRIORITIES



DENTON INDEPENDENT SCHOOL DISTRICT

HISTORY OF GENERAL FUND REVENUE (MAJOR CATEGORIES ONLY)



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

400

350

300

250

200

150

100

50

0

2017-2018

2018-2019

2019-2020

2020-2021

2021-2022

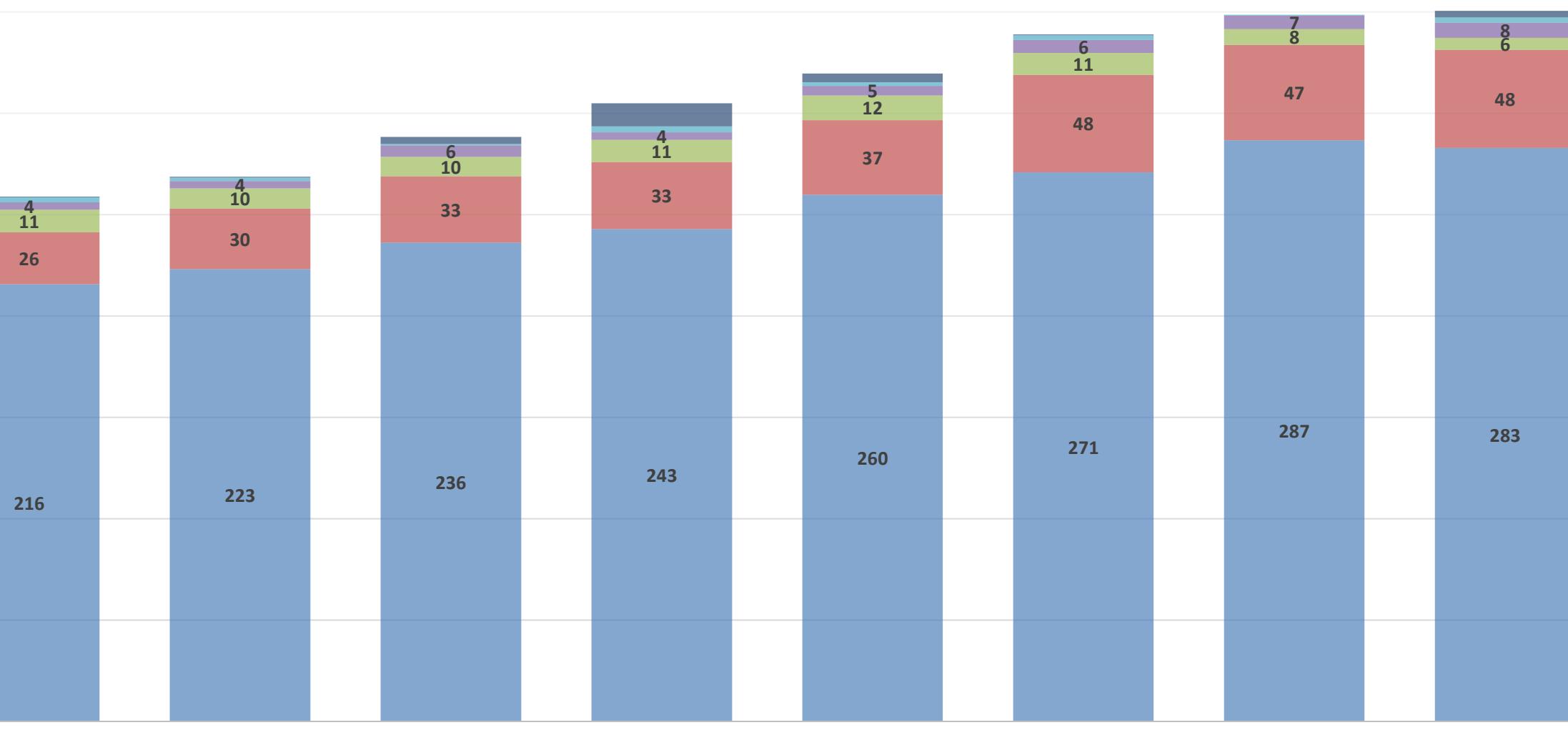
2022-2023

2023-2024

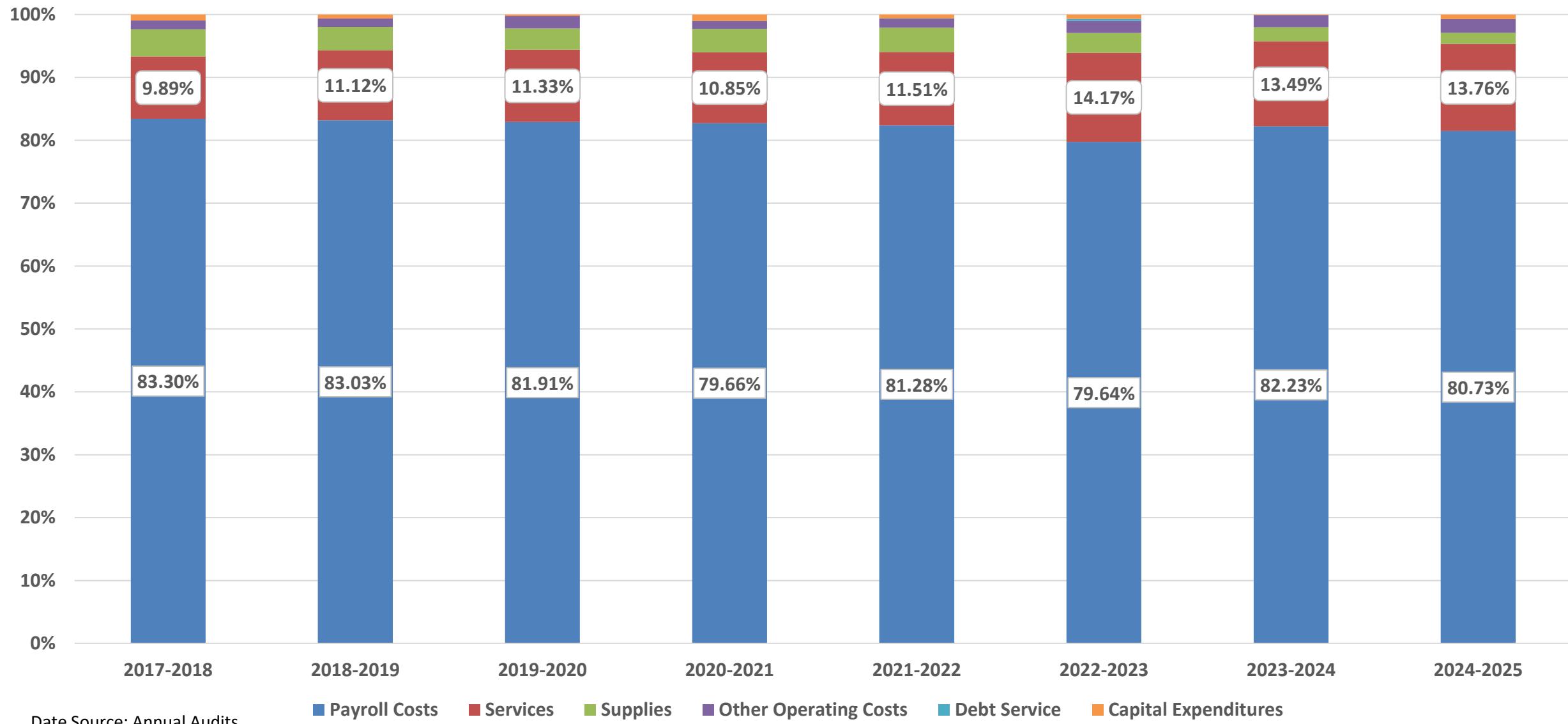
2024-2025

Date Source: Annual Audits

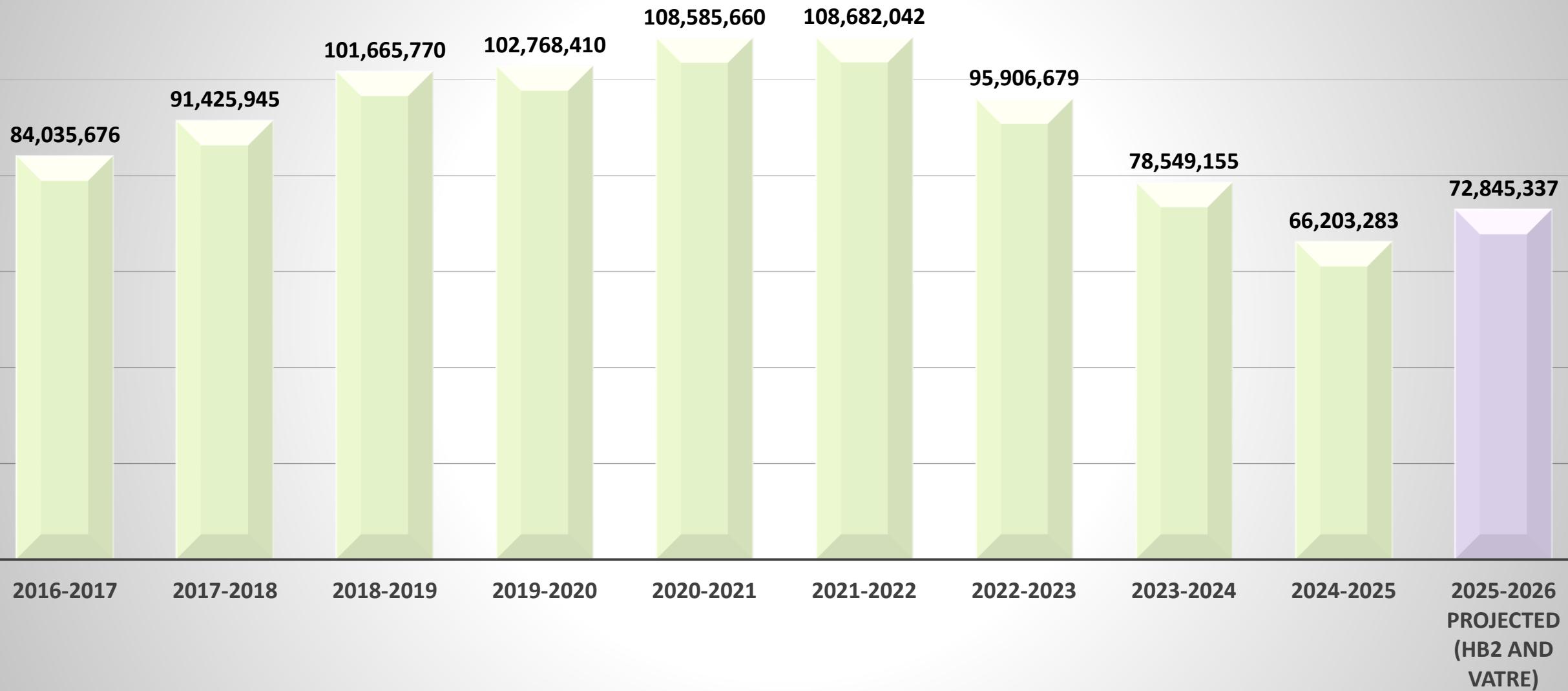
■ Payroll Costs ■ Services ■ Supplies ■ Other Operating Costs ■ Capital Expenditures ■ Other



DENTON INDEPENDENT SCHOOL DISTRICT HISTORICAL SPEND BY CATEGORY (PERCENTAGE)



Denton Independent School District Summary of Fund Balance



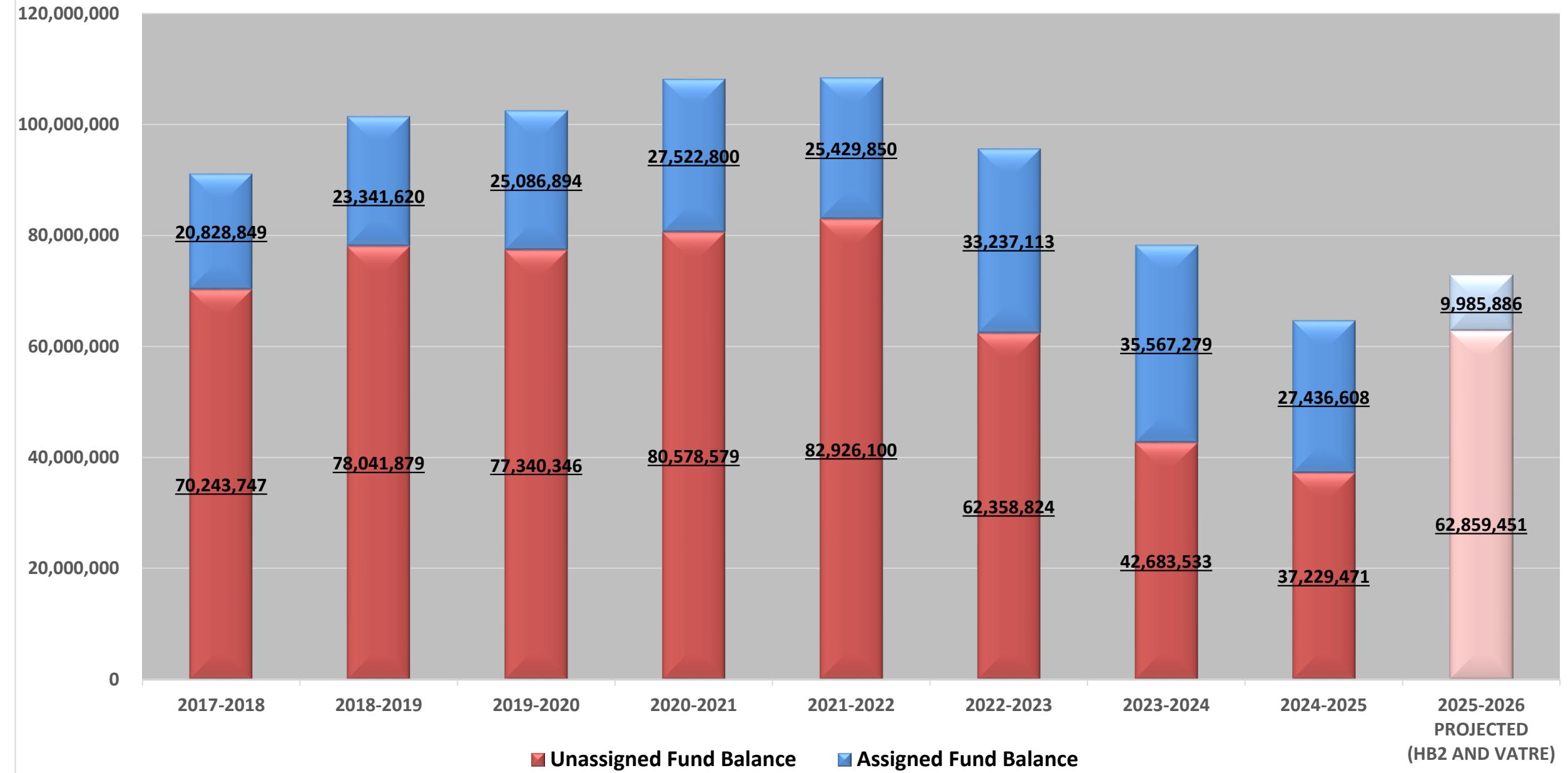
BOARD POLICY

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.

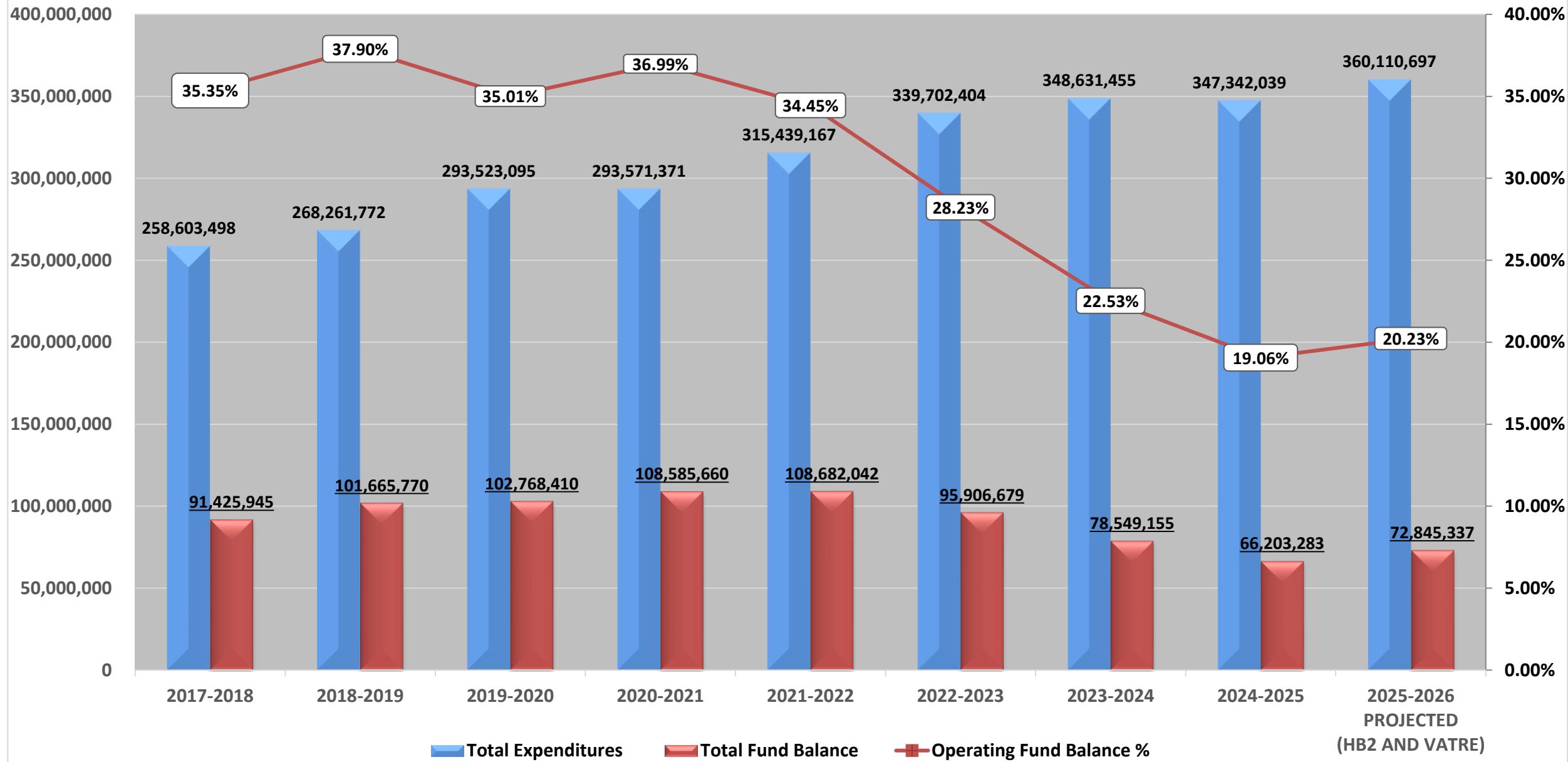
Denton Independent School District

Summary of Fund Balance



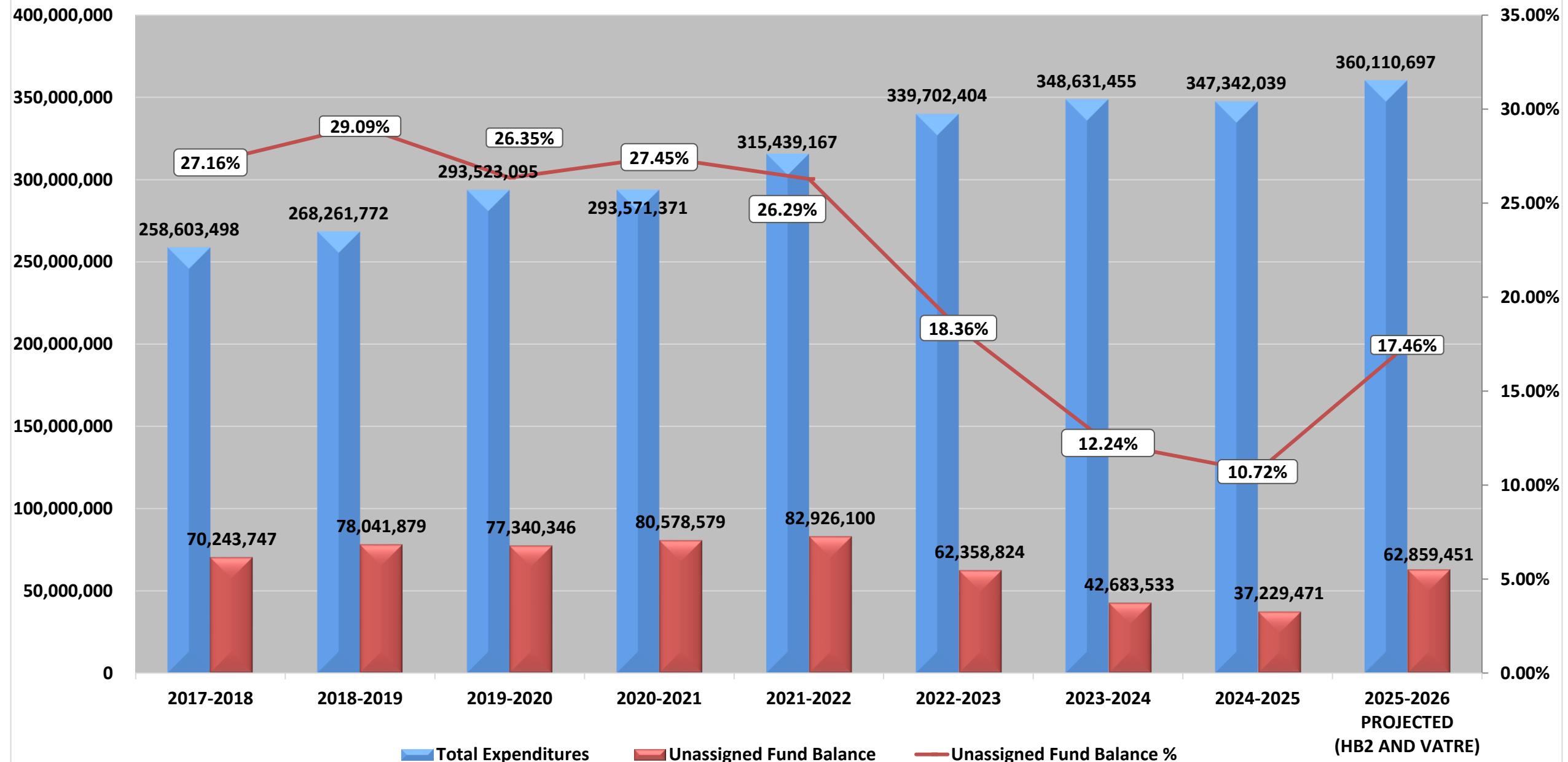
Denton Independent School District

Summary of Total Fund Balance Compared to Total Expenditures



Denton Independent School District

Summary of Unassigned Fund Balance Compared to Total Expenditures





QUESTIONS?