



# Denton ISD Budget Basics

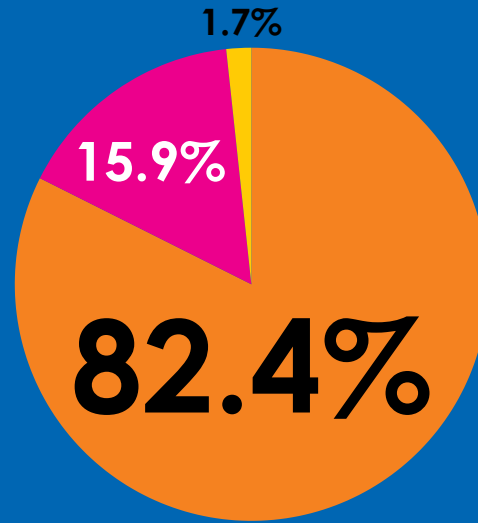
## Local

Property taxes paid by homeowners and businesses make up the majority of revenue Denton ISD receives, or about 82.4% of Denton ISD's operating budget revenue. Property values are determined by the Denton County Appraisal District (DCAD).

## State

Texas school districts receive funding from the Texas Education Agency (TEA) based primarily on student attendance. State revenue makes up the difference between total revenue earned and local tax revenue. About 15.9% of Denton ISD's operating budget revenue comes from the state, but the state's share has been decreasing due to Denton ISD's increasing property values. In addition, the state has not increased the basic allotment of \$6,160 per student since 2019, and it has also not been adjusted for over 15% inflation. The funding formula is set in statute.

## Where does the **money** come from?



LOCAL

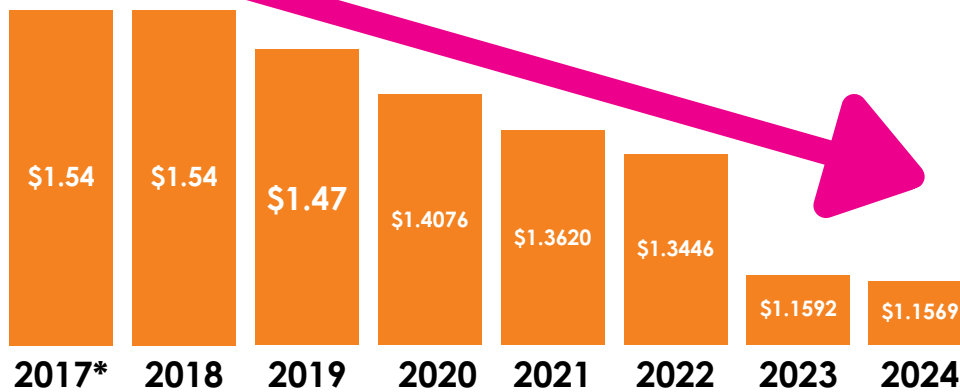
STATE

FEDERAL

## Federal

Federal revenues are directed toward reimbursements only and make up 1.7% of the operating budget revenue.

## Denton ISD Adopts Lowest Tax Rate in More Than a Decade



\*tax ratification election (TRE) passed to adjust tax rate and receive more state funding

# \$274.4 Million



Amount Denton ISD has saved taxpayers by refinancing bonds since 2005.



Amount of scholarships earned by Class of 2024:

## \$58.7 million



Denton ISD graduation rate:

## 97%



Percentage of Class of 2024 attending two- or four-year universities:

## 72%



Professional certifications and licenses earned by Class of 2024:

## 1,288

# 22

## CONSECUTIVE YEARS

Denton ISD has received the highest possible Financial Integrity Rating System of Texas (FIRST) rating from the Texas Education Agency (TEA).

## 33,100

Enrolled Students in 2024 (and counting!)

## 81.8%

Teacher Retention Ratio

# How much **money** does the district get?

The district is funded using a formula that is set in statute and based on the number of students enrolled, student demographics, attendance and the school's participation in special programs.

The district funding formula includes:

- **Basic allotment** – The basic allotment is \$6,160 per student and does not include an inflation factor.
- **Average daily attendance (ADA)** – the average number of students who come to class on any given day.
- **Weighted-student units** – student populations that need more educational resources including those classified as at-risk, economically disadvantaged, bilingual, special education, gifted and talented, career and technical education and dyslexia.

## Student attendance is important!

When students come to class, they not only increase their learning opportunities, they also increase their district's state funding for the year.

If the district increased its average daily attendance by only 155 students, the district's state funding would increase by approximately \$1.2 million, which means more funds for the activities that are important to you and your family

However, a decrease of 310 students in average daily attendance for the school year would earn the district approximately \$2.1 million less in state funding.

## School taxes, by the glass

Since the district's property values have been increasing, Denton ISD receives less funding from the state.

Less State Aid

Greater  
Property Tax  
Revenue



Local property taxes fill the glass first, and the state fills in any space that is left.

State Aid

Property Tax  
Revenue

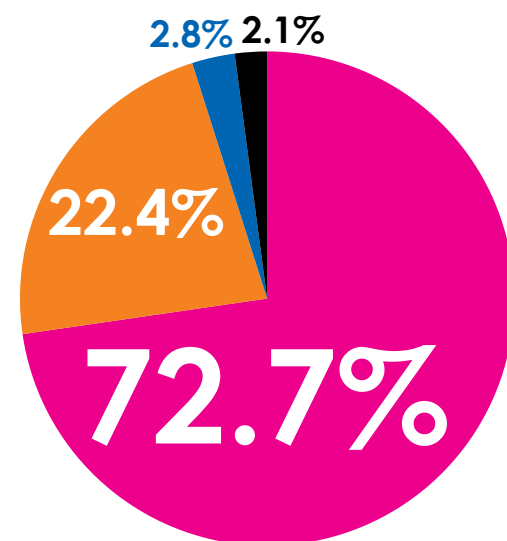


# How is the **money** budgeted?

The general fund accounts for the district's operating budget and supports the district's daily operations. It is broken down into the following main funding areas:

- **Instruction:** basic instruction, library and media services, professional development, instructional leadership, school leadership, guidance and counseling, social work services, health services and extra/co-curricular activities.
- **District operations:** child nutrition, student transportation, facilities maintenance, security and data processing services.
- **General administration:** costs primarily associated with administrative operations of the district.
- **Other:** community services, extended school day, employee childcare centers, payments to fiscal agents.

## General Fund Expenditures



- **Instruction**
- **District Operations**
- **General Administration**
- **Other (community services, payments to fiscal agents, etc.)**