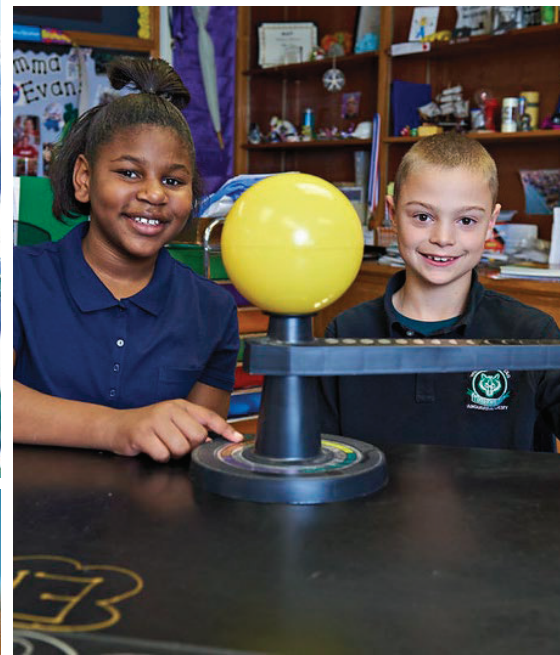
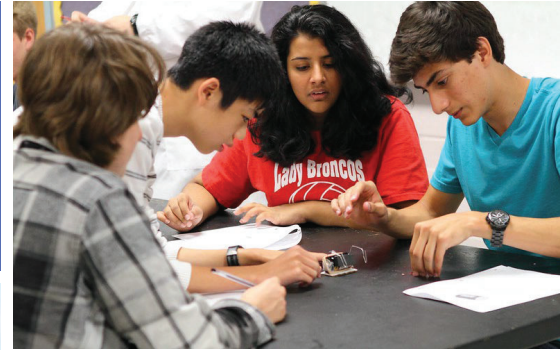


2025-2026 BUDGET PLANNING

Eduardo Ramos
Chief Financial Officer

Robert Abel
Chief of Human Capital Management

DALLAS
INDEPENDENT SCHOOL DISTRICT
Financial Services



APRIL 10, 2025

2025-2026 Budget Planning



MISSION

**Be a premier urban
school district.**

**Educating all students
for success.**

VISION

2025-2026 Budget Planning

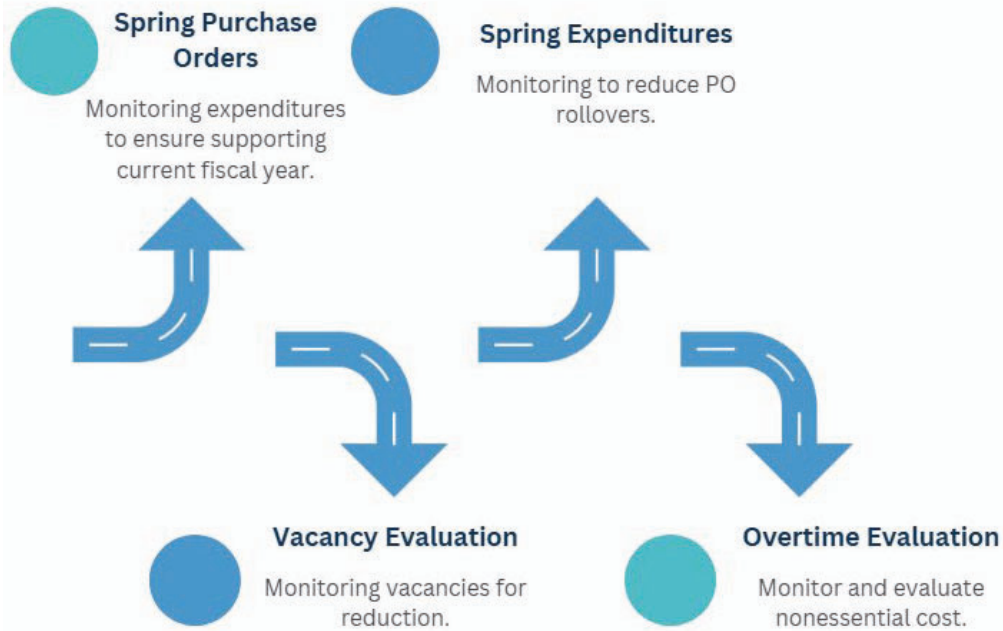
2024-2025 Current Budget Update



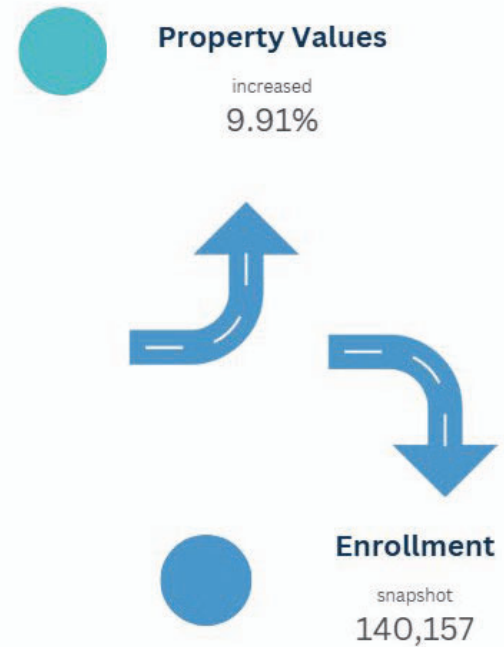
Revenue	Adopted	Projected
Local	\$1,416,296,224	\$1,444,496,876
State	222,398,114	\$213,719,785
Federal	55,800,000	\$48,368,759
Total	\$1,694,494,338	\$1,706,585,420
Expenditures		
Payroll Costs	\$1,454,794,349	\$1,429,304,926
Contracted Services	235,641,861	226,590,023
Supplies and Materials	136,243,403	133,518,534
Other Operating Costs	36,673,773	36,673,773
Debt Service	12,852,237	12,852,237
Capital Outlay	6,111,349	6,000,000
Total	\$1,882,316,972	\$1,844,939,493
Net Change	(\$187,822,634)	(\$138,354,073)

2025-2026 Budget Planning

Steps taken to reduce expenditures

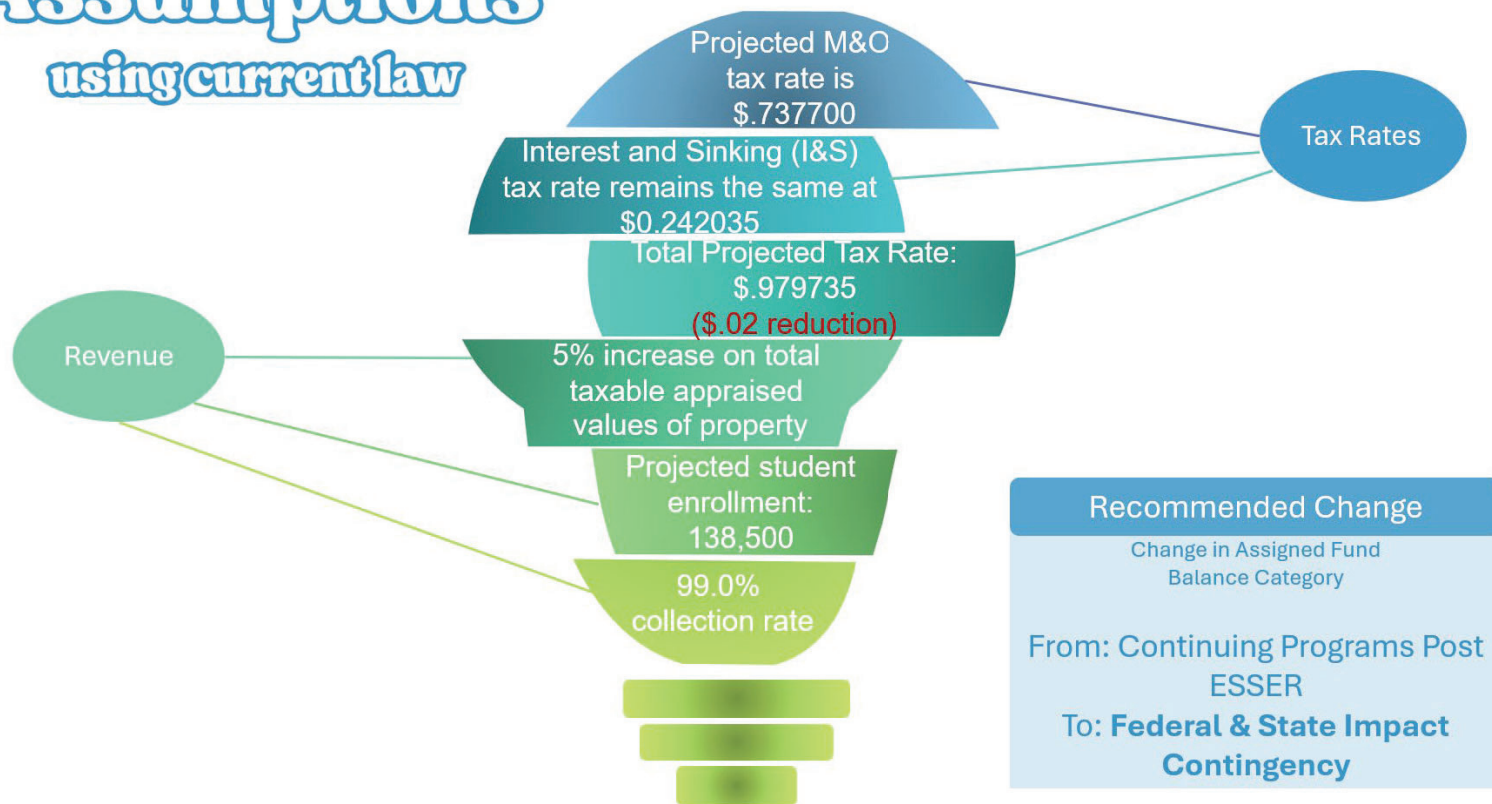


Revenue Growth



2025-2026 Budget Planning

Assumptions using current law



2025-2026 Budget Planning

2025-2026 Proposed Budget



Revenue	FY25 Adopted	FY26 Proposed
Local	\$1,416,296,224	\$1,540,524,976
State	222,398,114	\$166,516,511
Federal	55,800,000	\$47,649,092
Total	\$1,694,494,338	\$1,754,690,579
Expenditures		
Payroll Costs	\$1,454,794,349	\$1,462,277,196
Contracted Services	235,641,861	263,984,842
Supplies and Materials	136,243,403	103,119,787
Other Operating Costs	36,673,773	35,208,755
Debt Service	12,852,237	12,852,237
Capital Outlay	6,111,349	4,285,963
Total	\$1,882,316,972	\$1,881,728,780
Net Change	(\$187,822,634)	(\$127,038,201)

Proposed Expenditures by Function

Function	2023-24 Actual ¹	2024-25 Adopted Budget (A)	2025-26 Proposed Budget (B)	Amount Increase\Decrease (C) = (B) – (A)	%Increase\Decrease (D) = (C)/(A)
11 - Instruction	\$905,070,799	\$985,740,474	\$969,442,104	(\$16,298,370)	(1.7%)
12 - Instructional Resources and Media Services	\$14,457,874	\$22,525,597	\$21,660,742	(\$864,855)	(3.8%)
13 - Curriculum and Instructional Staff Development	\$24,775,990	\$30,607,293	\$25,500,657	(\$5,106,636)	(16.7%)
21 - Instructional Leadership	\$48,668,763	\$55,827,435	\$59,516,464	\$3,689,029	6.6%
23 - School Leadership	\$118,505,082	\$114,763,940	\$111,907,131	(\$2,856,809)	(2.5%)
31 - Guidance, Counseling and Evaluation	\$66,917,348	\$88,710,080	\$83,833,847	(\$4,876,233)	(5.5%)
32 - Social Work Services	\$1,093,837	\$5,606,277	\$5,523,445	(\$82,832)	(1.5%)
33 - Health Services	\$22,761,006	\$25,799,353	\$25,635,510	(\$163,843)	(0.6%)
34 - Student Transportation	\$72,215,397	\$69,768,036	\$66,553,943	(\$3,214,093)	(4.6%)
35 - Food Services	\$7,799	-	-	-	-
36 - Co-Curricular Activities	\$50,694,457	\$44,731,189	\$43,235,162	(\$1,496,027)	(3.3%)
41 - General Administration	\$56,684,954	\$61,098,099	\$58,160,756	(\$2,937,343)	(4.8%)
51 - Plant Maintenance and Operations	\$197,371,828	\$206,835,488	\$200,046,924	(\$6,788,564)	(3.3%)
52 - Security and Monitoring Services	\$35,560,983	\$41,945,463	\$43,456,239	\$1,510,776	3.6%
53 - Data Processing Services	\$37,429,820	\$39,905,679	\$38,038,645	(\$1,867,034)	(4.7%)
61 - Community Services	\$6,400,284	\$8,704,554	\$5,216,133	(\$3,488,421)	(40.1%)
71 - Debt Services	\$19,020,044	\$12,852,237	\$12,852,237	-	0.0%
81 - Facilities Acquisition and Construction	\$2,935,488	-	-	-	-
91 - WADA Purchase	\$44,498,625	\$60,000,000	\$104,000,000	\$44,000,000	73.3%
95 - Payments to JJAEP	\$15,654	\$50,000	\$50,000	-	0.0%
99 - Other Intergovernmental Charges	\$6,756,961	\$6,845,778	\$7,098,841	\$253,063	3.7%
Total Expenditures	\$1,731,842,993	\$1,882,316,972	\$1,881,728,780	(\$588,192)	(0.03%)

1. Data Source: FY24 ACFR

2025-2026 Budget Planning

Summary of Change

Elementary School

- Added 6 acceleration specialists-Est. \$613K
- Adjustments to Salaries & Benefits-Est. \$16M
- Non-Position adjustments due to increase in enrollment - Est. \$726K

Middle School

- Added 18 acceleration specialists-Est. \$1.5M
- Adjustments to Salaries & Benefits-Est. \$1.1M
- Non-Position adjustments due to decline in enrollment - Est. (\$245K)

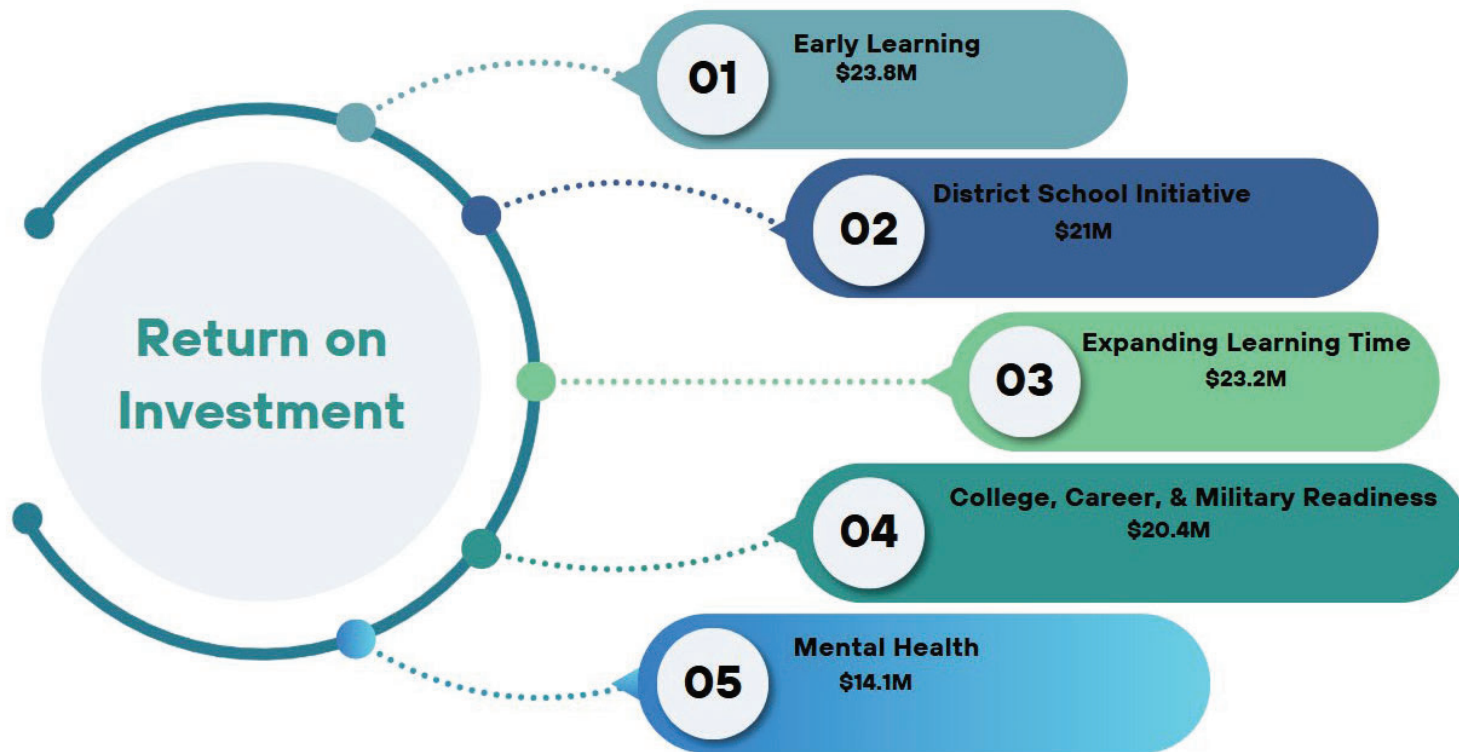
High School

- Adjustments to Salaries & Benefits-Est. \$949K
- Non-Position adjustments due to decline in enrollment - Est. (\$282K)

Central

- Non-Position Reductions – Est. (\$65.4M)
- Reduction of 86 FTEs – Est. (\$7.2 M)
- Increase of Recapture – Est. \$44M

2025-2026 Budget Planning



Food Service Fund

The Food Service Fund is a governmental fund that monitors and reports the National School Breakfast and Lunch Program.

Revenue	2023-24 Audited Actual ¹	2024-25 Adopted Budget	2025-26 Proposed Budget
Local	\$2,291,047	\$2,683,072	\$2,145,000
State	\$401,681	\$725,000	\$401,681
Federal	\$103,636,561	\$111,875,728	\$115,950,525
Total	\$106,329,289	\$115,283,800	\$118,497,206

Expenditures	2023-24 Audited Actual ¹	2024-25 Adopted Budget	2025-26 Proposed Budget
Payroll Costs	\$52,232,743	\$56,703,219	\$54,128,380
Contracted Services	\$4,284,470	\$5,000,005	\$4,749,058
Supplies and Materials	\$58,829,690	\$52,026,194	\$57,679,422
Other Operating Costs	\$347,500	\$496,382	\$432,850
Debt Service	\$10,478	-	\$10,000
Capital Outlay	\$1,703,872	\$1,058,000	\$1,497,496
Total	\$117,408,753	\$115,238,800	\$118,497,206

1. Data Source: FY24 ACFR

Debt Service Fund

The Debt Service Fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

Revenue	2023-24 Audited Actual ¹	2024-25 Adopted Budget	2025-26 Proposed Budget
Current Taxes	\$401,907,251	\$426,492,633	\$459,120,085
Delinquent Taxes	(\$2,750,042)	\$1,000,000	-
Taxes-Penalties & Interest	\$2,863,898	\$2,500,000	\$2,500,001
Investment Earnings\Local Sources	\$11,558,395	\$9,000,000	\$9,000,000
State Revenue	\$21,684,463	-	-
Total Revenue	\$435,263,965	\$438,992,633	\$470,620,086

Expenditures	2023-24 Audited Actual ¹	2024-25 Adopted Budget	2025-26 Proposed Budget
Principal	\$222,675,000	\$249,876,957	\$227,440,000
Interest	\$161,189,529	\$173,969,052	\$203,543,300
Fees	\$57,814	\$175,000	\$175,000
Total Expenditures	\$383,922,343	\$424,021,009	\$431,158,300

1. Data Source: FY24 ACFR

Dallas ISD Compensation Priorities

Component 1

Market-Competitive Salaries



Establish budget priority to ensure market competitive salaries on entry with opportunity for board-approved increases (ABI) annually.

Component 2

Livable Wage Commitment



Propose \$17.00/hr minimum wage increase, places Dallas ISD as regional leading district in minimum wage values.

Primarily impacts support and operations staff (+3,700).

Component 3

Strategic Compensation



Evaluation and compensation systems for Teachers, Principals, APs and Principal Supervisors to define, support, and reward effectiveness.

Component 4

Strategic Staffing Stipends



Incent highly effective employees to District Support Initiative (DSI) campuses through targeted performance-based stipends

2025-26 Compensation Proposal (\$32.3M)



Employee Group	N 2024-25 Employees	2025-26 Projected Cost of Increases*
Teachers (TEI)	9,600	\$19.2M
Principals (PEI) Assistant Principals (APEI) Executive Directors (EDEI)	750	\$2.2M
Campus Support and Central Staff (Minimum wage adjustment to \$17.00 or 2% of midpoint)	11,300	\$10.9M
Total		\$32.3M*

*\$32.3M General Operating;

*\$3.6 FCNS, Grants and other funding sources

Example 2025-26 Total Compensation

Example Employee Group		2025-26 Average Base Salary Increase	
		\$\$	%
Teachers	<i>All TEI-Eligible</i>	\$2,235	3.6%
	<i>TEI (Progressing I,II)</i>	\$1,847	3.2%
	<i>TEI (Proficient I+)</i>	\$2,415	3.8%
Campus (Non-Exempt)	<i>Teacher Assistant</i>	\$708	2.3%
	<i>Office Manager</i>	\$1,058	2.2%
Food Service	<i>Food Service Assistant</i>	\$627	2.9%
	<i>Food Service Cook</i>	\$712	2.8%
	<i>Cafeteria Supervisor</i>	\$1,144	2.7%
Maintenance	<i>Custodian</i>	\$1,039*	2.9%
	<i>Lead Custodian</i>	\$1,292*	2.7%
Transportation	<i>Bus Monitor</i>	\$555	2.9%
	<i>CDL Driver</i>	\$953	2.9%
	<i>MPV Driver</i>	\$649	3.0%

*260-day employees

Teachers: 2025-26 TEI Compensation (\$19.2M)



Proposed 2025-26 TEI Compensation Levels

187/191 Days	2024-25	2025-26
Progressing I	\$62,500	\$64,500
Progressing II	\$63,000	\$65,000
Proficient I	\$70,000	\$72,000
Proficient II	\$73,000	\$75,000
Proficient III	\$78,000	\$78,000
Exemplary I	\$81,000	\$81,000
Exemplary II	\$85,000	\$85,000
Master	\$100,000	\$100,000

Proposed 2025-26 Teacher New Hire Schedule

CYS	2025-2026
0	\$64,000
1	\$64,500
2	\$64,750
3	\$65,000
4	\$65,500
5	\$66,250
6	\$66,750
7	\$67,250
8	\$66,750
9	\$67,000
10+	\$68,500

Returning teachers will receive increase by greater of (1) change in effectiveness level, (2) change to compensation level or (3) Board Approved Increase (2% of effectiveness value)

Final salary values may change pending State of Texas legislative approvals.

THANK YOU

Questions?