



**Budget Planning  
2024-2025**

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## AGENDA

- Overview of Budget Planning Process
- 2024-25 General Fund Budget Considerations
- 2024-25 Budget Planning Activity
- 2024-25 Budget Planning Next Steps

# 2024-2025 Budget Planning Considerations

## BELIEFS

Effective Instruction  
Equitable Access  
Excellence

## KEY PRIORITIES

Early Learning  
Public School Choice  
Racial Equity  
Career Institutes  
High School Transformation  
Strategic Compensation



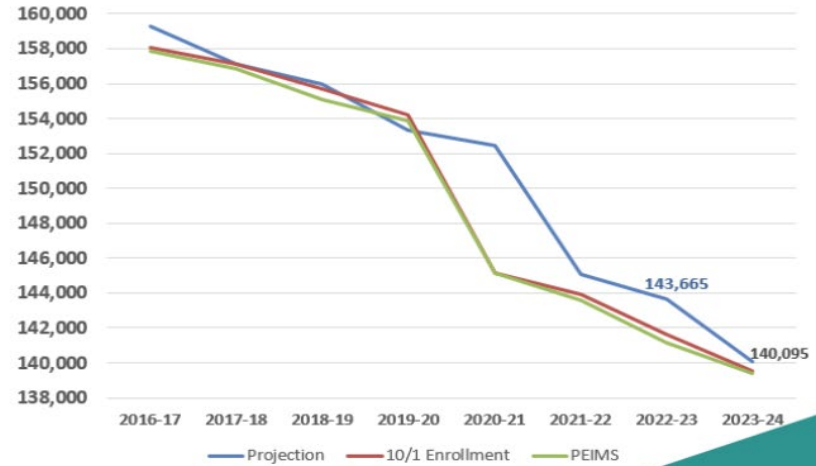
## Budget Planning Process

- Review data to forecast projected enrollment
  - Calculate projected revenue (local, state, and federal)
  - Discuss and determine budget priorities
  - Collaborate and identify campus needs
  - Collaborate and identify non-campus budget needs
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- Conduct Budget Workshop with Board of Trustees
  - Facilitate and provide training on the Spring Budget Process
  - Host community budget meetings
  - Determine and finalize campus and departmental budgets
  - Develop and communicate proposed budget
  - Board adopts budget before June 30

# 2024-2025 Budget Planning Considerations

## Enrollment Trends

YEAR	PROJ	10/1	PEIMS
2011-12	157,521	157,909	157,575
2012-13	158,466	159,167	158,932
2013-14	159,242	160,215	159,713
2014-15	161,521	160,859	160,253
2015-16	161,755	158,844	158,604
2016-17	159,310	158,097	157,886
2017-18	157,152	157,091	156,832
2018-19	155,975	155,720	155,119
2019-20	153,333	154,220	153,861
2020-21*	152,472	145,120	145,113
2021-22	145,045	143,911	143,558
2022-23	143,665	141,617	141,169
2023-24	140,095	139,535	139,305*



\*10/8 counts used instead of 10/1; delayed school year and COVID-19 impacts

\*139,305 is the preliminary PEIMS count



# 2024-2025 Budget Planning Considerations

## Financial Impact

- **\$6,160  
Per Student**
- **1,776 Student  
Decline**

<b>From - 139,305</b>	<b>↓ \$10,940,000</b>
<b>To - 137,529</b>	

# 2024-2025 Budget Planning Considerations

## Property Values/Local Revenue

Tax Year	TAV Increase Year-Over-Year	Maintenance & Operations Tax Rate	Recapture	Enrollment
*2024	*4.00%	*\$0.7695	*\$70,000,000	*137,529
2023	7.09%	\$0.7718	*\$75,000,000	139,305
2022	14.24%	\$0.9429	\$215,170,855	141,169
2021	6.65%	\$1.0062	\$97,973,282	143,558
2020	4.91%	\$1.0547	\$83,238,370	145,113
2019	8.29%	\$1.0684	\$17,615,817	153,861

\*Denotes Projected Amounts

## State & Federal Revenue

### State Revenue

- Projected to **Increase**  
As a Result of Tax Rate  
Compression
- Projected to **Decrease**  
As a Result of  
Enrollment Decline

### Federal Revenue

- Projected to **Decrease**  
As a Result of Fewer  
Federal Grants  
(ESSER & Indirect Cost)
- Projected to **Decrease**  
As a Result of Changes  
in the Student Health &  
Related Services  
(SHARS) Program



# 2024-2025 Budget Planning Considerations

## Financial Impact

Revenue Type	2024-25 Projection
Local Revenue (83.1%)	\$1,462,613,699
State Revenue (13.8%)	\$242,078,719
Federal Revenue (3.1%)	\$55,800,000
<b>Totals</b>	<b>\$1,760,492,418</b>



# 2024-2025 Budget Planning Considerations

## Financial Impact

### Projected Deficit      2024-25 Projection

Total Revenue

\$1,760,492,418

\*Total Expenditures



Total Deficit

\$TBD



Revenue



Expenses

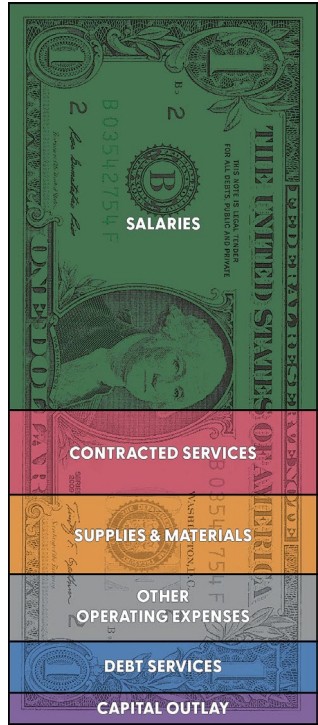
## How a Dollar is Spent in DISD



# 2024-2025 Budget Planning Activity

## Which Dollar is Correct?

A



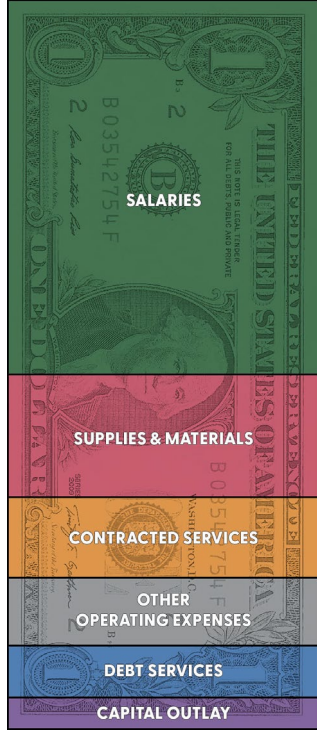
B



C



D





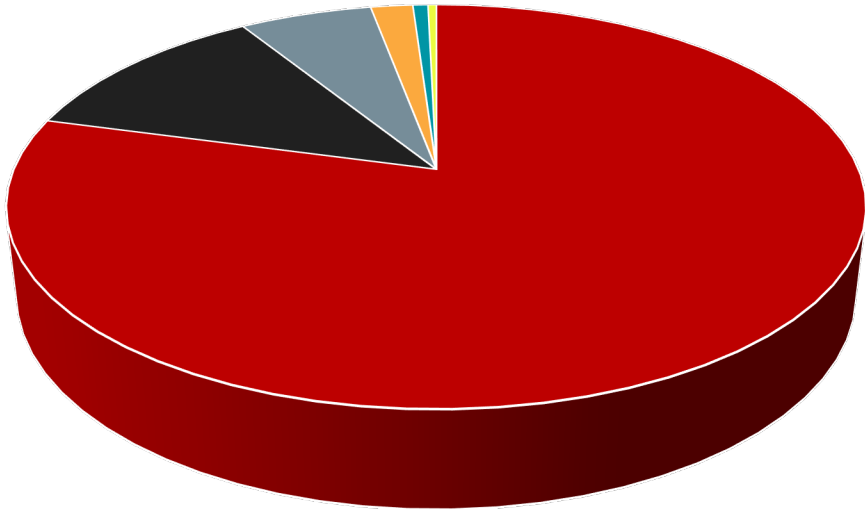
# 2024-2025 Budget Planning Considerations

## How We Currently Spend Our Money

Category	Budget	Percent of Budget
Payroll	\$1,477,992,879	79.21%
Contracted Services	\$222,222,798	11.91%
Supplies & Materials	\$110,785,827	5.94%
Other Operating Costs	\$35,251,008	1.89%
Debt Service	\$12,602,350	.68%
Capital Outlay	\$7,105,493	.38%

**Total: \$1,865,960,355**

## Current Budget



- Payroll
- Contracted Services
- Supplies & Materials
- Other Operating
- Debt Service
- Capital Outlay

## 2024-2025 Planning Considerations

Revenue Projection	\$1,760,492,418		
Payroll Projection	-\$1,477,992,879	84%	} 92%
Required Items	-\$139,800,000	8%	
Remaining Revenue	\$142,699,539	8%	

### Required Items

Recapture	\$75,000,000
Utilities	\$40,000,000
Property Insurance	\$14,000,000
Fuel	\$6,100,000
Dallas County	4,200,000
Auditors	\$500,000
<b>Total:</b>	<b>\$139,800,000</b>

# How Will You Balance the 2024-25 Budget?

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# 2024-2025 Budget Planning Activity

## 2024-2025 Planning Considerations

**Remaining Revenue**  
**\$142,699,539**

Programs & Activities
High Quality Instructional Materials
Teacher/Staff Professional Development
Ongoing Racial Equity & Public School Choice Initiatives
Early Learning
School Safety Requirements by Law
Technology, Cybersecurity
Ongoing Maintenance & Operational Needs (Ex. Repairs, Contracted Services, Athletics, etc.)
Strategic Compensation/Staff Raises
Counseling Expansion
Sustaining ESSER Funded Initiatives (Ex. Mental Health Initiatives & College Access Providers)

### Estimated Costs






# 2024-2025 Budget Planning Activity

## 2024-2025 Planning Considerations

**Remaining Revenue**  
**\$142,699,539**

**Deficit**  
**\$80,295,032**

Programs & Activities	Estimated Costs
High Quality Instructional Materials	
Teacher/Staff Professional Development	
Ongoing Racial Equity & Public School Choice Initiatives	
Early Learning	
School Safety Requirements by Law	
Technology, Cybersecurity	
Ongoing Maintenance & Operational Needs (Ex. Repairs, Contracted Services, Athletics, etc.)	
Strategic Compensation/Staff Raises	
Counseling Expansion	
Sustaining ESSER Funded Initiatives (Ex. Mental Health Initiatives & College Access Providers)	
<p><b>Total: \$222,994,571</b></p>	

# 2024-2025 Budget Planning Activity

## 2024-2025 Planning Considerations

**Remaining Revenue  
\$142,699,539**

Programs & Activities	Estimated Costs
High Quality Instructional Materials	\$23,500,000
Teacher/Staff Professional Development	\$13,977,348
Ongoing Racial Equity & Public School Choice Initiatives	\$12,008,683
Early Learning	\$14,218,770
School Safety Requirements by Law	\$5,267,495
Technology, Cybersecurity	\$21,196,426
Ongoing Maintenance & Operational Needs (Ex. Repairs, Contracted Services, Athletics, etc.)	\$51,025,849
Strategic Compensation/Staff Raises	\$41,900,000
Counseling Expansion	\$3,400,000
Sustaining ESSER Funded Initiatives (Ex. Mental Health Initiatives & College Access Providers)	\$36,500,000

**Total: \$222,994,571**

# 2024-2025 Budget Planning Next Steps

## Community Budget Meetings Proposed Schedule

Date	Time	Trustee/District	Location
Monday, February 26	6:00 PM	Flores - District 1 Weinberg - District 2	Hillcrest High School
Tuesday, February 27	6:00 PM	White - District 4 Johnson - District 5	Samuel
Thursday, February 29	6:00 PM	Micciche - District 3 Henry - District 9	Skyline
Monday, March 4	6:00 PM	Foreman - District 6 Mackey - District 7	Kimball
Tuesday, March 5	6:00 PM	Johnson - District 5 Carreon - District 8	Pinkston



# THANK YOU

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Questions?