

IDEA Texas Pro forma	2023-24 PRO FORMA	PER ADA
2023-2024 IDEA Texas Pro forma	93%ADA	69,864
State Revenue	799,250,259	11,440
<i>Budget to Actual Enrollment Adj.</i>	10,937,181	157
Philanthropic Revenue	-	-
Non-recurring Grant Revenue	148,192,183	2,121
Child Nutrition Program Revenue	94,619,124	1,354
All Other Revenue	103,595,808	1,483
TOTAL REVENUE	1,156,594,555	16,555
Campus Compensation	447,398,753	6,404
<i>Performance Pay</i>	24,772,032	355
Campus Operating	152,761,729	2,187
Auxiliary Compensation	63,403,776	908
Auxiliary Operating	73,199,963	1,048
Child Nutrition Program Compensation	35,337,731	506
Child Nutrition Program Operating	58,033,535	831
National/Regional Compensation	112,487,911	1,610
<i>Performance Pay</i>	4,646,188	67
National/Regional Operating	61,022,854	873
TOTAL EXPENSES	1,033,064,472	14,787
Operating Income (NAR)	123,530,083	1,768
Operating Income Target	123,530,083	
Amount Over/(Under) Target	-	
Annual Debt Service Coverage (DSCR)	1.33	
Maximum Annual Debt Service Coverage (MADS)	1.35X Current Debt, 1.35x New Debt	
Debt Service	50,130,152	718
Amortization of Discount on Grants		-
Depreciation	41,233,221	590
Depreciation - CNP	1,247,859	18
Surplus	30,918,852	

General Note: This schedule discloses the proposed budget for the 2023-2024 school year. The financial information summarized hereon was derived from IDEA's detailed financial accounting records in MUNIS, which conform to the financial accounting and fiscal requirements mandated under the FASRG and TEDS, notably the account code structure and accounting classifications required by the TEA. In addition to this schedule, attached is the same budgetary information on a functional basis, as defined under FASRG and TEDS.

IDEA PUBLIC SCHOOLS
2023-2024 Adopted Budget
Adopted by Board June 16, 2023

		2023-2024				2022-2023		
Revenues:		General Fund	Child Nutrition Fund	TOTAL	Per Student*	% Increase/Decrease from PY	Amended Budget	Amended Budget Per Student*
5700	Local and Intermediate Sources	11,776,030.20	0.00	11,776,030.20	168.56	-31.58%	17,211,523.51	249.74
5800	State Program Revenues	821,117,504.07	0.00	821,117,504.07	11,753.08	3.34%	794,551,952.49	11,529.11
5900	Federal Program Revenues	229,081,896.37	94,619,124.45	323,701,020.82	4,633.30	17.09%	276,446,206.00	4,011.29
Total Revenues		1,061,975,430.64	94,619,124.45	1,156,594,555.09	16,554.94	6.28%	1,088,209,682.00	15,790.15
Expenses:								
11	Instruction	456,052,784.81	0.00	456,052,784.81	6,527.72	12.80%	404,295,645.29	5,866.41
12	Instructional Resources and Media Services	3,220,389.73	0.00	3,220,389.73	46.10	-76.60%	13,760,774.83	199.67
13	Curriculum Development and Instructional Staff Development	2,909,736.19	0.00	2,909,736.19	41.65	-44.78%	5,269,191.35	76.46
21	Instructional Leadership	94,338,370.54	0.00	94,338,370.54	1,350.31	24.95%	75,503,126.21	1,095.57
23	School Leadership	91,868,473.58	0.00	91,868,473.58	1,314.96	7.19%	85,707,806.08	1,243.64
31	Guidance, Counseling, and Evaluation Services	43,096,103.03	0.00	43,096,103.03	616.86	-11.06%	48,454,097.71	703.08
32	Social Work Services	3,267,974.48	0.00	3,267,974.48	46.78	1.01%	3,235,263.59	46.94
33	Health Services	6,804,281.97	0.00	6,804,281.97	97.39	-0.43%	6,833,914.09	99.16
34	Student (Pupil) Transportation	43,379,676.71	0.00	43,379,676.71	620.92	3.00%	42,114,776.86	611.09
35	Food Services	1,514,044.01	94,619,124.45	96,133,168.46	1,376.00	1.99%	94,259,127.95	1,367.72
36	Extracurricular Activities	7,099,340.17	0.00	7,099,340.17	101.62	-33.01%	10,597,858.61	153.78
41	General Administration	95,104,788.79	0.00	95,104,788.79	1,361.28	35.82%	70,022,270.85	1,016.04
51	Facilities Maintenance and Operations	101,790,852.38	0.00	101,790,852.38	1,456.99	1.32%	100,460,403.27	1,457.70
52	Security and Monitoring Services	7,534,165.70	0.00	7,534,165.70	107.84	134.78%	3,208,994.82	46.56
53	Data Processing Services	25,689,400.43	0.00	25,689,400.43	367.71	-37.39%	41,032,671.03	595.39
61	Community Services	1,368,832.74	0.00	1,368,832.74	19.59	-8.37%	1,493,899.83	21.68

71	Debt Service	43,415,739.15	0.00	43,415,739.15	621.43	2.47%	42,369,731.00	614.79
81	Fund Raising	2,601,624.26	0.00	2,601,624.26	37.24	-53.22%	5,560,953.50	80.69
Total Expenses		1,031,056,578.68	94,619,124.45	1,125,675,703.14	16,112.39	6.78%	1,054,180,506.87	15,296.38
Difference in Revenues/Expenses		30,918,851.96	0.00	30,918,851.96			34,029,175.13	

***Per Student Calculations are based on the Average Daily Attendance Counts**