

2024-2025						% Increase/Decrease from PY	2023-2024	
		General Fund	Child Nutrition Fund	TOTAL	Per Student*		Adopted Budget	Adopted Budget Per Student*
Revenues:								
5700	Local and Intermediate Sources	11,216,663	0	11,216,663	153	-4.75%	11,776,030	169
5800	State Program Revenues	911,359,826	0	911,359,826	12,420	10.99%	821,117,504	11,753
5900	Federal Program Revenues	107,904,209	118,910,460	226,814,669	3,091	-29.93%	323,701,021	4,633
Total Revenues		1,030,480,698	118,910,460	1,149,391,158	15,664	-0.62%	1,156,594,555	16,555
Expenses:								
11	Instruction	508,924,306	0	508,924,306	6,936	11.59%	456,052,785	6,528
12	Instructional Resources and Media Services	6,415,092	0	6,415,092	87	99.20%	3,220,390	46
13	Curriculum Development and Instructional Staff Development	6,047,074	0	6,047,074	82	107.82%	2,909,736	42
21	Instructional Leadership	53,603,127	0	53,603,127	731	-43.18%	94,338,371	1,350
23	School Leadership	89,579,794	0	89,579,794	1,221	-2.49%	91,868,474	1,315
31	Guidance, Counseling, and Evaluation Services	49,051,563	0	49,051,563	668	13.82%	43,096,103	617
32	Social Work Services	1,350,514	0	1,350,514	18	-58.67%	3,267,974	47
33	Health Services	10,824,053	0	10,824,053	148	59.08%	6,804,282	97
34	Student (Pupil) Transportation	50,886,673	0	50,886,673	693	17.31%	43,379,677	621
35	Food Services	1,454,489	111,565,741	113,020,230	1,540	17.57%	96,133,168	1,376
36	Extracurricular Activities	5,825,516	0	5,825,516	79	-17.94%	7,099,340	102
41	General Administration	62,901,519	2,032,989	64,934,508	885	-31.72%	95,104,789	1,361
51	Facilities Maintenance and Operations	81,035,364	0	81,035,364	1,104	-20.39%	101,790,852	1,457
52	Security and Monitoring Services	11,107,282	0	11,107,282	151	47.43%	7,534,166	108
53	Data Processing Services	28,419,613	0	28,419,613	387	10.63%	25,689,400	368
61	Community Services	1,326,634	0	1,326,634	18	-3.08%	1,368,833	20
71	Debt Service	48,147,882	0	48,147,882	656	10.90%	43,415,739	621
81	Fund Raising	3,103,105	0	3,103,105	42	19.28%	2,601,624	37
Total Expenses		1,020,003,598	113,598,729	1,133,602,329	15,449	0.70%	1,125,675,703	16,112
Difference in Revenues/Expenses		10,477,099	5,311,731	15,788,830			30,918,852	

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

ADA 73,378

The Debt Service Fund is used to pay principal and interest on debt incurred through the sale of bonds. Bond proceeds are used to finance long-term improvements to existing facilities and to build and equip new schools. For cash flow purposes, the district budgets for debt service using a calendar year rather than our fiscal year.

IDEA Texas Pro forma	2024-25 PRO FORMA
Enrollment	73,378
State Revenue	888,274,602
Federal Recurring Revenue	83,406,253
Federal Non-Recurring Revenue	24,497,956
Philanthropic Revenue	0
Child Nutrition Program Revenue	118,910,460
All Other Revenue	34,301,887
TOTAL REVENUE	1,149,391,158
Campus Compensation	486,987,673
Campus Performance & Recognition Pay	37,599,029
Campus Operating	135,491,243
Transportation Compensation	39,185,390
Transportation Operating	7,621,783
Auxiliary Compensation	33,719,807
Auxiliary Operating	45,462,326
Child Nutrition Program Compensation	41,983,635
Child Nutrition Program Operating	70,439,456
National Compensation	76,480,789
National Performance & Recognition Pay	2,597,592
National Operating	13,249,908
Regional Compensation	38,462,448
Regional Performance & Recognition Pay	1,885,049
Regional Operating	3,580,791
TOTAL EXPENSES	1,034,746,919
Operating Income (NAR)	114,644,239
Operating Income Target 1.35x	112,943,477
Amount Over/(Under) Target	1,700,762
Annual Debt Service Coverage (DSCR)	1.16
	1.35X Current Debt, 1.35x New Debt
Maximum Annual Debt Service Coverage (Debt Service)	48,147,882
Amortization of Discount on Grants	
Depreciation	49,531,889
Depreciation - CNP	1,175,638
Surplus	15,788,830