

2025-2026							2024-2025	
						% Increase/Decrease from PY	Adopted Budget	Adopted Budget Per Student*
Revenues:		General Fund	Child Nutrition Fund	TOTAL	Per Student*			
5700	Local and Intermediate Sources	24,108,084	174,625	24,282,709	315	116.49%	11,216,663	153
5800	State Program Revenues	946,934,537	0	946,934,537	12,265	3.90%	911,359,826	12,420
5900	Federal Program Revenues	87,607,538	127,434,506	215,042,044	2,785	-5.19%	226,814,669	3,091
Total Revenues		1,058,650,160	127,609,131	1,186,259,291	15,364	3.21%	1,149,391,158	15,664
Expenses:								
11	Instruction	535,130,628	0	535,130,628	6,931	5.15%	508,924,306	6,936
12	Instructional Resources and Media Services	1,835,121	0	1,835,121	24	-71.39%	6,415,092	87
13	Curriculum Development and Instructional Staff Development	20,653,091	0	20,653,091	267	241.54%	6,047,074	82
21	Instructional Leadership	32,543,172	0	32,543,172	421	-39.29%	53,603,127	731
23	School Leadership	87,772,356	0	87,772,356	1,137	-2.02%	89,579,794	1,221
31	Guidance, Counseling, and Evaluation Services	56,738,952	0	56,738,952	735	15.67%	49,051,563	668
32	Social Work Services	472,755	0	472,755	6	-64.99%	1,350,514	18
33	Health Services	9,900,060	0	9,900,060	128	-8.54%	10,824,053	148
34	Student (Pupil) Transportation	52,237,892	0	52,237,892	677	2.66%	50,886,673	693
35	Food Services	1,503,131	124,049,320	125,552,451	1,626	11.09%	113,020,230	1,540
36	Extracurricular Activities	6,306,490	0	6,306,490	82	8.26%	5,825,516	79
41	General Administration	57,843,702	0	57,843,702	749	-10.92%	64,934,508	885
51	Facilities Maintenance and Operations	78,287,587	56,840	78,344,426	1,015	-3.32%	81,035,364	1,104
52	Security and Monitoring Services	12,164,407	0	12,164,407	158	9.52%	11,107,282	151
53	Data Processing Services	36,962,510	0	36,962,510	479	30.06%	28,419,613	387
61	Community Services	2,363,004	0	2,363,004	31	78.12%	1,326,634	18
71	Debt Service	48,026,547	0	48,026,547	622	-0.25%	48,147,882	656
81	Fund Raising	2,371,142	0	2,371,142	31	-23.59%	3,103,105	42
Total Expenses		1,043,112,547	124,106,159	1,167,218,706	15,118	2.97%	1,133,602,329	15,449
Difference in Revenues/Expenses		15,537,613	3,502,972	19,040,585			15,788,830	
*Per Student Calculations are based on the Average Daily Attendance Counts								

ADA 77,209

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

IDEA Texas Pro forma	2025-26 PRO FORMA
Enrollment	77,209
State Revenue	922,021,543
Federal Recurring Revenue	84,265,639
Federal Non-Recurring Revenue	2,836,606
Philanthropic Revenue	5,576,126
Child Nutrition Program Revenue	127,609,131
All Other Revenue	43,950,245
TOTAL REVENUE	1,186,259,291
Campus Compensation	503,013,981
Campus Performance & Recognition Pay	24,521,297
Campus Operating	160,905,968
Transportation Compensation	36,941,743
Transportation Operating	9,413,371
Auxiliary Compensation	33,655,742
Auxiliary Operating	40,260,616
Child Nutrition Program Compensation	49,518,551
Child Nutrition Program Operating	73,768,299
National Compensation	75,570,229
National Performance & Recognition Pay	0
National Operating	12,214,652
Regional Compensation	38,756,914
Regional Performance & Recognition Pay	0
Regional Operating	4,057,515
10% Management Fee from Cost Centers	
TOTAL EXPENSES	1,062,598,877
Operating Income (NAR)	123,660,413
Operating Income Target 1.35x	123,660,413
Amount Over/(Under) Target	0
Annual Debt Service Coverage (DSCR) - Industry Standard 1.20x	1.41
Debt Service	48,026,547
Depreciation	55,171,000
Depreciation - CNP	1,422,281
Surplus	19,040,585