

IDEA PUBLIC SCHOOLS 2026-2027 Adopted Budget

		2026-2027				2025-2026		
Revenues:		General Fund	Child Nutrition Fund	TOTAL	Per Student*	% Increase/Decrease from PY	Adopted Budget	Adopted Budget Per Student*
5700	Local and Intermediate Sources	36,722,876	0	36,722,876	490	51.23%	24,282,709	315
5800	State Program Revenues	1,022,912,667	0	1,022,912,667	13,654	8.02%	946,934,537	12,265
5900	Federal Program Revenues	78,726,837	98,428,790	177,155,627	2,365	-17.62%	215,042,044	2,785
Total Revenues		1,138,362,380	98,428,790	1,236,791,170	16,509	4.26%	1,186,259,291	15,364
Expenses:								
11	Instruction	593,466,231	0	593,466,231	7,922	10.90%	535,130,628	6,931
12	Instructional Resources and Media Services	1,265,782	0	1,265,782	17	-31.02%	1,835,121	24
13	Curriculum Development and Instructional Staff Development	17,739,793	0	17,739,793	237	-14.11%	20,653,091	267
21	Instructional Leadership	25,578,866	0	25,578,866	341	-21.40%	32,543,172	421
23	School Leadership	101,822,961	0	101,822,961	1,359	16.01%	87,772,356	1,137
31	Guidance, Counseling, and Evaluation Services	56,511,144	0	56,511,144	754	-0.40%	56,738,952	735
32	Social Work Services	743,240	0	743,240	10	57.21%	472,755	6
33	Health Services	9,724,954	0	9,724,954	130	-1.77%	9,900,060	128
34	Student (Pupil) Transportation	53,024,753	0	53,024,753	708	1.51%	52,237,892	677
35	Food Services	1,762,816	95,723,583	97,486,398	1,301	-22.35%	125,552,451	1,626
36	Extracurricular Activities	8,625,134	0	8,625,134	115	36.77%	6,306,490	82
41	General Administration	65,671,894	2,148,368	67,820,262	905	17.25%	57,843,702	749
51	Facilities Maintenance and Operations	87,176,149	56,840	87,232,989	1,164	11.35%	78,344,426	1,015
52	Security and Monitoring Services	13,532,243	0	13,532,243	181	11.24%	12,164,407	158
53	Data Processing Services	48,441,844	0	48,441,844	647	31.06%	36,962,510	479
61	Community Services	2,497,785	0	2,497,785	33	5.70%	2,363,004	31
71	Debt Service	56,145,263	0	56,145,263	749	16.90%	48,026,547	622
81	Fund Raising	3,852,416	0	3,852,416	51	62.47%	2,371,142	31
Total Expenses		1,147,583,266	97,928,791	1,245,512,056	16,625	6.71%	1,167,218,706	15,118
Difference in Revenues/Expenses		-9,220,886	499,999	-8,720,886	-116		19,040,585	

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

ADA 74,918

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	2026-2027 PRO FORMA
Budgeted Enrollment	79,702
ADA Rate	94.00%
Budgeted ADA	74,918
Revenue per Pupil	15,518
Expenses Per Pupil	13,966
State Revenue per Pupil	12,246
State Expenses per Pupil	11,022
State Revenue	976,054,540
State Other Revenue	34,657,537
Federal Recurring Revenue	76,008,201
Federal Non-Recurring Revenue	1,908,243
Philanthropic Revenue	1,500,000
Child Nutrition Program Revenue	98,428,790
All Other Revenue	48,233,859
TOTAL REVENUE	1,236,791,170
Campus Compensation	545,535,540
Campus Performance & Recognition Pay	50,144,418
Campus Operating	168,093,183
Transportation Compensation	36,414,634
Transportation Operating	8,446,793
Auxiliary Compensation	33,276,403
Auxiliary Operating	43,054,073
Child Nutrition Program Compensation	43,177,472
Child Nutrition Program Operating	53,329,038
National Compensation	76,490,131
National Performance & Recognition Pay	4,311,904
National Operating	9,105,564
Regional Compensation	35,473,397
Regional Performance & Recognition Pay	2,352,032
Regional Operating	3,937,515
TOTAL OPERATING EXPENSES	1,113,142,096
EBIDA (Earnings Before Interest, Depreciation, and Amortization)	123,649,074
EBIDA Required Target 1.25x	123,621,558
Amount Over/(Under) Target	27,516
Debt Service -Interest Expense FN 71	56,145,263
Depreciation	74,802,416
Depreciation - CNP	1,422,281
Total Surplus/Deficit	67,503,811