

# June Budget Amendment

Presenter: Tony Kingman

IDEA PUBLIC SCHOOLS 2025-2026 Final Budget Amendment						
Revenues:		Adopted General Fund	YTD Revisions	YTD Revised Budget	Final Amendments	Total After Proposed Amendments
5700	Local and Intermediate Sources	24,282,709	19,867,339	44,150,048	3,885,583	48,035,631
5800	State Program Revenues	946,934,537	63,978,198	1,010,912,735	2,194,980	1,013,107,716
5900	Federal Program Revenues	215,042,044	-54,064,933	160,977,111	-8,964,511	152,012,599
<b>Total Revenues</b>		<b>1,186,259,290</b>	<b>23,780,604</b>	<b>1,216,039,894</b>	<b>-2,883,948</b>	<b>1,213,155,946</b>
Expenses:						
11	Instruction	535,130,628	35,129,214	570,259,842	0	570,259,842
12	Instructional Resources and Media Services	1,835,121	1,312,545	3,147,666	-1,139,990	2,007,676
13	Curriculum Development and Instructional Staff Development	20,653,091	-2,433,390	18,219,701	1,368,749	19,588,450
21	Instructional Leadership	32,543,172	-3,143,920	29,399,252	0	29,399,252
23	School Leadership	87,772,356	12,598,932	100,371,288	0	100,371,288
31	Guidance, Counseling, and Evaluation Services	56,738,952	3,967,041	60,705,993	0	60,705,993
32	Social Work Services	472,755	206,803	679,558	-10,883	668,675
33	Health Services	9,900,060	-400,963	9,499,097	0	9,499,097
34	Student (Pupil) Transportation	52,237,892	-3,877,262	48,360,630	2,333,111	50,693,741
35	Food Services	125,552,451	-38,831,744	86,720,707	0	86,720,707
36	Extracurricular Activities	6,306,490	3,483,903	9,790,393	1,523,914	11,314,307
41	General Administration	57,843,702	8,251,058	66,094,760	0	66,094,760
51	Facilities Maintenance and Operations	78,344,427	12,526,076	90,870,503	-7,228,585	83,641,918
52	Security and Monitoring Services	12,164,407	-372,713	11,791,694	3,248,672	15,040,366
53	Data Processing Services	36,962,510	18,156,597	55,119,107	-4,937,060	50,182,047
61	Community Services	2,363,004	-20,017	2,342,987	108,105	2,451,092
71	Debt Service	48,026,547	13,500,000	61,526,547	-3,566,155	57,960,392
81	Fund Raising	2,371,142	642,113	3,013,255	0	3,013,255
<b>Total Expenses</b>		<b>1,167,218,707</b>	<b>60,694,273</b>	<b>1,227,912,980</b>	<b>-8,880,122</b>	<b>1,219,032,858</b>
<b>Difference in Revenues/Expenses</b>		<b>19,040,583</b>	<b>-23,913,669</b>	<b>-11,873,086</b>	<b>5,418,174</b>	<b>-6,456,912</b>
<b>Depreciation</b>		<b>56,593,282</b>		<b>74,697,686</b>	<b>654,807</b>	<b>75,352,493</b>
<b>TEA Statutory Operating Budget</b>		<b>75,633,865</b>		<b>62,824,600</b>		<b>68,895,581</b>



# June Budget Amendment Summary

Summary of Proposed Amendments				
Revenues:	Increase	Decrease	Net	Notes
Local and Intermediate Sources	1,474,615		1,474,615	Adjustments for grant revenue, other revenue from local services, contribution, insurance recovery and interest income.
Local and Intermediate Sources	2,410,968		2,410,968	Adjustments to local revenue for SBAA student activity and fundraising
State Program Revenues	661,905		661,905	Increases to CCMR for May Outcome performance & recognition pay
State Program Revenues	333,076		333,076	LASO LIFT Grant
State Program Revenues	1,200,000		1,200,000	Adjustments for TRS Onbehalf
Federal Program Revenues		-4,861,452	-4,861,452	Adjustments to ESSA grant payroll & TRA reclass to 4312
Federal Program Revenues		-4,231,078	-4,231,078	SHARS reduction based on actual YTD estimates
Federal Program Revenues	128,018		128,018	Energy Award & IRS credits to 4312
<b>Total Revenues Changes</b>	<b>6,206,543</b>	<b>-9,092,530</b>	<b>-2,885,987</b>	
Expenses:	Increase	Decrease	Net	Notes
Instruction	-		-	
Instructional Resources and Media Services		-1,139,990	-1,139,990	Adjustments for compensation due to AR/Hot Spot Facilitators reduced in FY26, spending for TRS on behalf and accruals.
Curriculum Development and Instructional Staff Development	1,368,749		1,368,749	Adjustments for compensation to align with actual spending for TRS on behalf and accruals.
Instructional Leadership	-		-	
School Leadership	-		-	
Guidance, Counseling, and Evaluation Services	-		-	
Social Work Services		-10,883	-10,883	Adjustments for compensation to align with actual spending for TRS on behalf and accruals.
Health Services	-		-	
Student (Pupil) Transportation	2,333,111		2,333,111	Adjustments for compensation to align with actual spending for TRS on behalf and accruals.
Food Services	-		-	
Extracurricular Activities	1,523,914		1,523,914	Adjustments for SBAA student activity and compensation to align with actual spending for TRS on behalf and accruals
General Administration	-		-	
Facilities Maintenance and Operations		-7,228,585	-7,228,585	Adjustments for insurance premiums and compensation to align with actual spending for TRS on behalf and accruals
Security and Monitoring Services	3,248,672		3,248,672	Adjustments for compensation to align with actual spending for TRS on behalf and accruals
Data Processing Services		-4,937,060	-4,937,060	Adjustments for compensation to align with actual spending for TRS on behalf and accruals
Community Services	108,105		108,105	Adjustments for compensation to align with actual spending for TRS on behalf and accruals.
Debt Service		-3,566,155	-3,566,155	Adjustment for the capitalization of interest expense
Fund Raising	-		-	
<b>Total Expenses Changes</b>	<b>8,982,543</b>	<b>-16,882,674</b>	<b>-8,900,131</b>	