IDEA Public Schools

November Budget Amendment

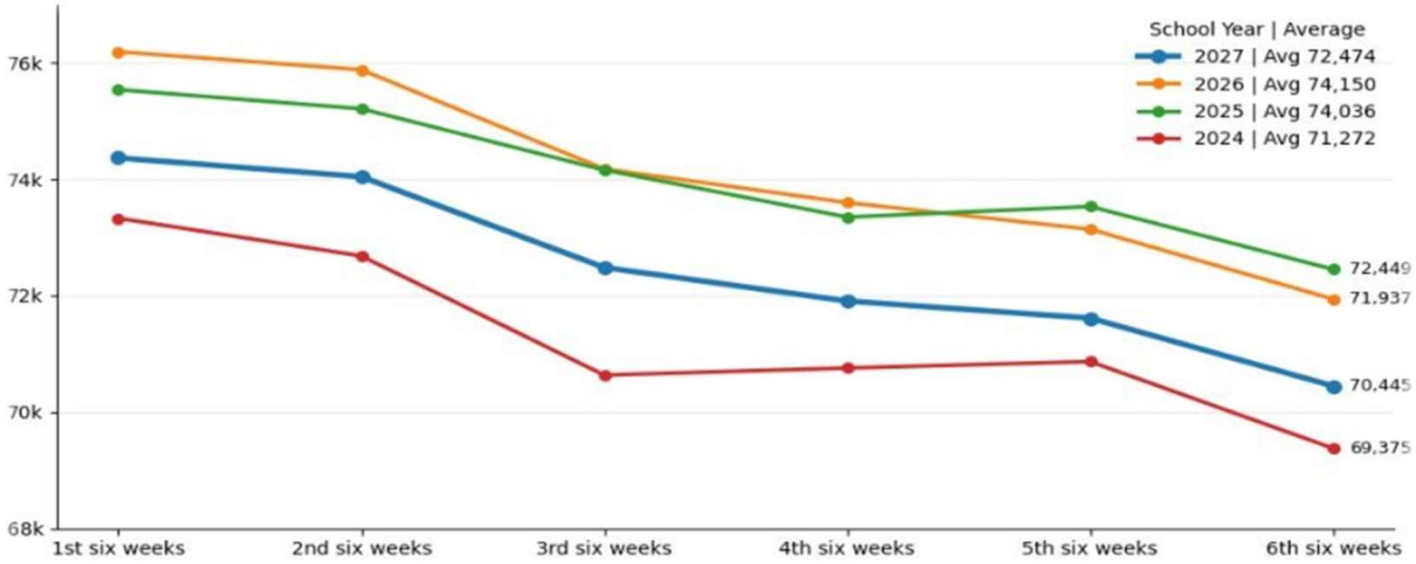
Brandy Mayo
VP of Finance

BUDGET AMENDMENT

HEADLINE: FY27 November Budget Amendment: Aligning Financial Resources with Enrollment Trends

BOARD ASK: Approval requested for fall budget amendment effective 12/31

Six Weeks ADA Trends



	1st six weeks	2nd six weeks	3rd six weeks	4th six weeks	5th six weeks	6th six weeks	Average
2027	74,363	74,039	72,481	71,905	71,611	70,445	72,474
2026	76,186	75,876	74,173	73,594	73,137	71,937	74,150
2025	75,534	75,206	74,155	73,346	73,527	72,449	74,036
2024	73,327	72,679	70,633	70,755	70,865	69,375	71,272

Budgeted Target ADA (Average Daily Attendance): 74,918
2027 is projected based off current ADA data and historical trends
Every six weeks data is analyzed and all revenue and trends will be reviewed

IDEA Public Schools

FALL BUDGET AMENDMENT

IDEA Texas Pro forma	2025-2026 Final Actuals	2026-2027 Starting Budget	2026-2027 Revised Budget	2026-2027 Proposed Amended Budget
Enrollment	79,607	79,702	79,702	76,767
ADA Rate	94.40%	94.00%	94.00%	94.41%
ADA	74,150	74,918	74,918	72,474
Revenue per Pupil	15,081	15,518	15,518	15,447
Expenses Per Pupil	13,256	13,966	13,966	14,170
State Revenue per Pupil	12,594	12,246	12,246	12,895
Local Revenue Non CNP	48,390,817	36,722,876	36,808,676	36,804,376
Local Revenue CNP	265,023	0	177,375	177,375
State Revenue	1,002,580,878	1,022,912,667	1,022,912,667	989,901,050
Federal Revenue Non CNP	66,267,049	78,726,837	78,726,837	70,854,153
Federal Revenue CNP	83,014,721	98,428,790	98,251,415	88,118,542
TOTAL REVENUE	1,200,518,488	1,236,791,170	1,236,876,970	1,185,855,496
6100 Payroll Costs	828,662,922	842,082,716	843,371,627	847,327,106
6200 Professional and Contracted Services	90,743,168	86,784,238	90,278,297	90,278,297
6300 Supplies and Materials	103,910,695	140,513,983	138,383,557	110,706,845
6400 Other Operating Expenses	31,980,745	43,767,015	44,838,494	39,457,874
TOTAL OPERATING EXPENSES	1,055,297,530	1,113,147,951	1,116,871,974	1,087,770,122
EBIDA (Earnings Before Interest, Depreciation, and Amortization)	145,220,958	123,643,219	120,004,996	98,085,374
EBIDA Required Target 1.25x	133,945,997	123,621,558	123,621,558	121,840,289
Amount Over/(Under) Target	11,274,961	21,661	(3,616,562)	(23,754,915)
Total Expenses (Including Interest and Depreciation)	1,185,647,089	1,245,512,055	1,249,236,078	1,220,134,226
Revenue net Total Expenses	14,871,399	(8,720,885)	(12,359,108)	(34,278,730)
Add Back Depreciation	76,138,588	76,218,841	76,218,841	76,218,841
TEA Statutory Operating Budget	91,009,987	67,497,956	63,859,733	41,940,111
Total Surplus/Deficit Including Extraordinary Items	99,098,935	67,497,956	63,859,733	41,940,111

Proposed Amended:

- Projected revenue using projected ADA reduction
- Non payroll projections based on historical utilization
- This scenario includes positions adjusted through the annual reassignment process

FALL BUDGET AMENDMENT

IDEA PUBLIC SCHOOLS 2026-2027 Budget Amendment								
Revenues:		Texas Total Adopted	Ratifications Other Amendments	YTD Presented and approved Amendments	YTD Revisions	YTD Revised Budget	Amendments	Total After Proposed Amendments
5700	Local and Intermediate Sources	36,722,876	263,175	0	263,175	36,986,051	-4,300	36,981,751
5800	State Program Revenues	1,022,912,667		0	0	1,022,912,667	-33,011,617	989,901,050
5900	Federal Program Revenues	177,155,627	-177,375	0	-177,375	176,978,252	-18,005,557	158,972,695
Total Revenues		1,236,791,170	85,800	0	85,800	1,236,876,970	-51,021,474	1,185,855,496
Expenses:								
11	Instruction	593,466,231	-1,702,617	0	-1,702,617	591,763,614	-10,543,150	581,220,464
12	Services	1,265,782	6,286	0	6,286	1,272,068	-146,586	1,125,482
13	Instructional Staff Development	17,739,793	677,933	0	677,933	18,417,726	2,456,251	20,873,977
21	Instructional Leadership	25,578,866	600,283	0	600,283	26,179,149	-288,106	25,891,043
23	School Leadership	101,822,961	596,317	0	596,317	102,419,278	-685,477	101,733,801
31	Guidance, Counseling, and Evaluation Services	56,511,144	-110,898	0	-110,898	56,400,246	-264,001	56,136,245
32	Social Work Services	743,240	45,488	0	45,488	788,728	0	788,728
33	Health Services	9,724,954	82,971	0	82,971	9,807,925	-430,038	9,377,887
34	Student (Pupil) Transportation	53,024,753	11,604	0	11,604	53,036,357	-1,783,378	51,252,979
35	Food Services	97,486,399	263,408	0	263,408	97,749,807	-8,871,550	88,878,257
36	Extracurricular Activities	8,625,134	208,857	0	208,857	8,833,991	-28,139	8,805,852
41	General Administration	67,820,262	1,849,498	0	1,849,498	69,669,760	-728,544	68,941,216
51	Operations	87,232,989	385,260	0	385,260	87,618,249	-5,847,795	81,770,454
52	Security and Monitoring Services	13,532,243	614,098	0	614,098	14,146,341	-780,835	13,365,506
53	Data Processing Services	48,441,844	196,460	0	196,460	48,638,304	-1,352,320	47,285,984
61	Community Services	2,497,785	78,505	0	78,505	2,576,290	-50,181	2,526,109
71	Debt Service	56,145,263	0	0	0	56,145,263	0	56,145,263
81	Fund Raising	3,852,416	162,564	0	162,564	4,014,980	0	4,014,980
Total Expenses		1,245,512,059	3,966,017	0	3,966,017	1,249,478,076	-29,343,849	1,220,134,227
Difference in Revenues/Expenses		-8,720,889	-3,880,217	0	-3,880,217	-12,601,106	-21,677,625	-34,278,731

FALL BUDGET AMENDMENT SUMMARY

Fall Budget Amendment				
Summary of Proposed Amendments				
Revenues:	Increase	Decrease	Net	Notes
Local Revenue Non CNP		-4,300	-4,300	Adjustments to Local Revenue
Local Revenue CNP				
State Revenue		-33,011,617	-33,011,617	Enrollment Changes
Federal Revenue Non CNP		-7,872,684	-7,872,684	Adjustments to Federal Budget and projections
Federal Revenue CNP		-10,132,873	-10,132,873	Enrollment and Participations Changes
Total Revenues Changes	0	-51,021,474	-51,021,474	
Expenses:	Increase	Decrease	Net	Notes
Instruction		-10,543,150	-10,543,150	Adjustment to expense to align to enrollment changes
Instructional Resources and Media Services		-146,586	-146,586	Adjustment to expense to align to enrollment changes
Curriculum Development and Instructional Staff Development		2,456,251	2,456,251	Adjustment to expense to align to enrollment changes
Instructional Leadership		-288,106	-288,106	Adjustment to expense to align to enrollment changes
School Leadership		-685,477	-685,477	Adjustment to expense to align to enrollment changes
Guidance, Counseling, and Evaluation Services		-264,001	-264,001	Adjustment to expense to align to enrollment changes
Social Work Services				
Health Services		-430,038	-430,038	Adjustment to expense to align to enrollment changes
Student (Pupil) Transportation		-1,783,378	-1,783,378	Adjustment to expense to align to enrollment changes
Food Services		-8,871,550	-8,871,550	Adjustment to expense to align to enrollment changes
Extracurricular Activities		-28,139	-28,139	Adjustment to expense to align to enrollment changes
General Administration		-728,544	-728,544	Adjustment to expense to align to enrollment changes
Facilities Maintenance and Operations		-5,847,795	-5,847,795	Adjustment to expense to align to enrollment changes
Security and Monitoring Services		-780,835	-780,835	Adjustment to expense to align to enrollment changes
Data Processing Services		-1,352,320	-1,352,320	Adjustment to expense to align to enrollment changes
Community Services		-50,181	-50,181	Adjustment to expense to align to enrollment changes
Debt Service				
Fund Raising				
Total Expenses Changes	0	-29,343,849	-29,343,849	

KEY TAKEAWAYS

Takeaway 1: Enrollment has trended below budget assumptions, resulting in lower projected revenue.

Takeaway 2: Payroll and non-payroll expenditures have been adjusted to align with reduced revenue projections.

Takeaway 3: Additional expenditure reductions are being evaluated to further mitigate the financial impact of enrollment declines throughout the year.

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