Decatur ISD

Budget Update

August 17, 2026

DECATUR ISD

Budget Update

August 17, 2026

The primary budget categories:

The Board adopts a budget by functions:

Expenditures

Total Function 11-Instruction	25,497,520
Total Function 12-Library	573,783
Total Function 13-Cirrculum Development	679,494
Total Function 21-Instructional Leadership	374,706
Total Function 23-Principals	2,472,988
Total Function 31-Counseling	1,093,804
Total Function 33-Health Services	352,134
Total Function 34-Transportation	1,330,412
Total Function 35-Food Service	60,000
Total Function 36-Extra-curricular Activitie	1,572,107
Total Function 41-Administration	1,626,283
Total Function 51-Maintenance	5,860,312
Total Function 52-Security	258,004
Total Function 53-Data Processing	505,334
Total Function 61-Community Service	1,000
Total Function 71-Debt Service	400,000
Total Function 81-Facilities	
Total Function 91-Recapture	-
Total Function 93-Special Education SSA	-
Total Function 99-Appraisal Costs	638,000
Total Expenditures	43,295,881

DECATUR ISD

Budget Update

August 17, 2026

The Board will adopt a budget at the function level for the

(A) General Fund

(B) Food Service

(C) Debt Service

This one page is the official form to adopt the budget.

The Board has separate additional duties related to tax rate.

Decatur ISD
2026-2027 Proposed Combined Funds: General Fund, Food Service, & Debt Service
August 31, 2026

	General Fund $0.6631 M&O	Food Service	Debt Service $0.2557 I&S	Total $0.9188 M&O
Total Revenues, Transfers & Other Resources	41,760,543	1,832,000	10,656,292	54,248,835
EXPENDITURES, TRANSFERS OUT, & OTHER USES				
Expenditures				
Total Function 11-Instruction	25,497,520	-	-	25,497,520
Total Function 12-Library	573,783	-	-	573,783
Total Function 13-Cirrculum Development	679,494	-	-	679,494
Total Function 21-Instructional Leadership	374,706	-	-	374,706
Total Function 23-Principals	2,472,988	-	-	2,472,988
Total Function 31-Counseling	1,093,804	-	-	1,093,804
Total Function 33-Health Services	352,134	-	-	352,134
Total Function 34-Transportation	1,330,412	-	-	1,330,412
Total Function 35-Food Service	60,000	2,079,415	-	2,139,415
Total Function 36-Extra-curricular Activiti	1,572,107	-	-	1,572,107
Total Function 41-Administration	1,626,283	-	-	1,626,283
Total Function 51-Maintenance	5,860,312	48,000	-	5,908,312
Total Function 52-Security	258,004	-	-	258,004
Total Function 53-Data Processing	505,334	-	-	505,334
Total Function 61-Community Service	1,000	-	-	1,000
Total Function 71-Debt Service	400,000	-	11,357,888	11,757,888
Total Function 81-Facilities		-	-	-
Total Function 91-Recapture	-	-	-	-
Total Function 93-Special Education SSA	-	-	-	-
Total Function 99-Appraisal Costs	638,000	-	-	638,000
Total Expenditures	43,295,881	2,127,415	11,357,888	56,781,184
Transfers and Other Uses				
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	-	-	-	-
Total Expenditures and Transfers	43,295,881	2,127,415	11,357,888	56,781,184
EXCESS OF REV / REC LESS EXP./ OTHER USES*	(1,535,338)	(295,415)	(701,596)	(2,532,349)
ESTIMATED 8/31/2026 Fund Balance (Unaudited)	6,383,937		7,992,840	
ESTIMATED 8/31/2026 Fund Balance (Unaudited)	4,848,599		7,291,244	

DECATUR ISD

Budget Update

August 17, 2026

The Board has separate additional duties related to revenue.

Maintenance and Operations (M&O) Rate (General Fund)

Local Revenue from Tax Dollars:

2025 Certified Values:	$4,051,832,598
2026 Certified Values:	$4,095,148,076
% Change	1.07%

Report to TEA

MCR (Maximum Compressed Rate) = 0.6131

Add 5 Cents Local Enrichment (up to 17 cents)

M&O Rate = $0.6631 (same as last year)

DECATUR ISD

Budget Update

August 17, 2026

The Board has separate additional duties related to revenue.

Debt Service (I&S) Rate Payment on Bonds

Debt Service uses a Current Year Taxable Value Calculated by the Tax Collector that Considers Tax Ceilings

Debt rate considers also state aid, any use of fund balance, and any excess earning of the prior year.

2025-2026	$0.2337
2026-2027	$0.2557

Combined Rate:

2025-2026	$0.8968
2026-2027	$0.9188

DECATUR ISD

Budget Update

August 17, 2026

The primary budget categories:

The Board adopts a budget by functions:

Expenditures	
Total Function 11-Instruction	25,497,520
Total Function 12-Library	573,783
Total Function 13-Cirrculum Development	679,494
Total Function 21-Instructional Leadership	374,706
Total Function 23-Principals	2,472,988
Total Function 31-Counseling	1,093,804
Total Function 33-Health Services	352,134
Total Function 34-Transportation	1,330,412
Total Function 35-Food Service	60,000
Total Function 36-Extra-curricular Activitie	1,572,107
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Total Function 52-Security	258,004
Total Function 53-Data Processing	505,334
Total Function 61-Community Service	1,000
Total Function 71-Debt Service	400,000
Total Function 81-Facilities	
Total Function 91-Recapture	-
Total Function 93-Special Education SSA	-
Total Function 99-Appraisal Costs	638,000
Total Expenditures	43,295,881

(Note: This is why the Administration brings budget amendment to the Board)

DECATUR ISD

Budget Update

August 17, 2026

The functions are then broken down into:

6100 Salaries and benefits
6200 Contracted Services
6300 Supplies
6400 Other Operatin
6500 Debt Service
6600 Capital Expenditures

Function 11: Instruction		2026-27 Original Budget	2025-26 Original Budget	Increase (Decrease)
199 E 11 6100	Instruction (Labor / Benefits)	23,592,909.00	22,641,570.00	951,339.00
199 E 11 6200	Contracted Servics	654,520.00	552,092.00	102,428.00
199 E 11 6300	Supplies	1,104,196.00	1,083,400.00	20,796.00
199 E 11 6400	Other Operating	145,895.00	142,845.00	3,050.00
199 E 11 6500	Debt Service			
199 E 11 6600	Capital Exp. (>$5K/$10K)		65,000.00	-65,000.00
		25,497,520.00	24,484,907.00	1,012,613.00

While the budget is adopted at the function level, the common elements in each function are the 6100-6600 objects.

The budget is easier analyzed by looking at the object changes.

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget:

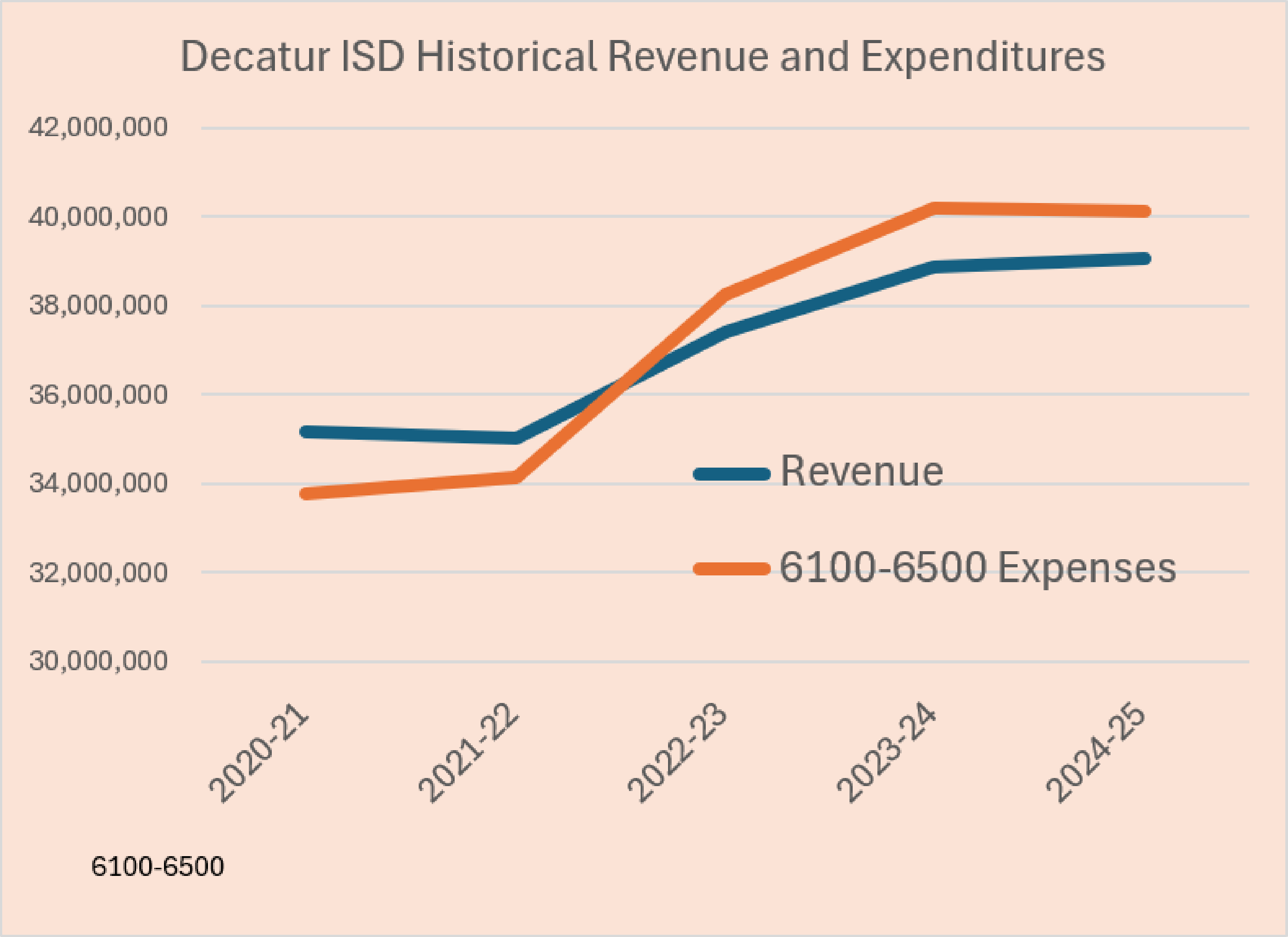
Every continuing budget carries the history of prior budgets!

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget:



DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget:

Actual Revenues Less Expenditures:

2021-2022	$733,275
2022-2023	(571,545)
2023-2024	(1,427,879)
2024-2025	(1,996,603)
2025-2026*	(1,802,412)

Undelivered buses ($449,600) + CTE Carryover (339,047)

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget:

Primary Increases

	2021-2022	2024-2025	Change
Revenue	35,029,172	39,069,280	4,040,107
Payroll Costs	26,820,209	31,989,769	5,169,560
Contracted Services	3,974,328	4,470,381	496,053
Supplies	1,993,312	1,797,963	(195,349)
Other Operating	887,237	1,470,840	583,603
Debt Service	449,296	398,011	(51,286)
Capital Outlay	171,515	433,478	261,962
Other Uses	-	505,441	505,441
	34,295,897	41,065,882	6,769,985
	733,275	(1,996,602)	

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: Salaries

Primary Increases: Addressing Salay Increases

Scales AIS/AP/AUX/BD	Increase set to: $500/$400
Teacher Scale	Step ($300 - $4,400)

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: Benefits

Primary Increases: Benefits

ACA: Wage x 130 x 0.0996

ACA: $13 x 130 x 0.0996

ACA Max Employee Charge: $168.32

DISD Employee Charge: (704.73 - $507 = $197.73)

ACA: Wage x 130 x 0.0996

197.73 = $XX.XX x 130 x 0.0996

Wage = $XX.XX = $ 15.27

Recommendation: Contribution of $507 and $540 for any employee earning $16.00/hr or less.

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: Benefits

Primary Increases: Benefits

ACA: Wage x 130 x 0.0996

ACA: $13 x 130 x 0.0996

ACA Max Employee Charge: $168.32

DISD Employee Charge: (612 – $ISD = $168.32)

$ISD = $443.68 (vs $407 2025-2026)

	TRS-ActiveCare Primary
Plan Summary	• Lowest premium of the three available plans • Copays for doctor visits before you meet your deductible • Statewide network • Primary Care Provider referrals required to see specialists • Not compatible with a Health Savings Account • No out-of-network coverage

Monthly Premiums	Total Premium	Employer Contribution	Your Premium
Employee Only	$612		
Employee and Spouse	$1,653		
Employee and Children	$1,041		
Employee and Family	$2,081		

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: Benefits

Primary Increases: Benefits at Prior Year Level

Hourly Wage	(TASB) Maximum Monthly Cost to Employee	Sidecar Monthly Cost	Old Contribution	Employee Portion	DISD Amount over (Under)
$ 13.00	$ 168.32	704.73	407	297.73	$ (129.41)
$ 13.25	$ 171.56	704.73	407	297.73	$ (126.17)
$ 13.50	$ 174.80	704.73	407	297.73	$ (122.93)
$ 13.75	$ 178.04	704.73	407	297.73	$ (119.69)
$ 14.00	$ 181.27	704.73	407	297.73	$ (116.46)
$ 14.25	$ 184.51	704.73	407	297.73	$ (113.22)
$ 14.50	$ 187.75	704.73	407	297.73	$ (109.98)
$ 14.75	$ 190.98	704.73	407	297.73	$ (106.75)
$ 15.00	$ 194.22	704.73	407	297.73	$ (103.51)
$ 15.25	$ 197.46	704.73	407	297.73	$ (100.27)
$ 15.50	$ 200.69	704.73	407	297.73	$ (97.04)
$ 15.75	$ 203.93	704.73	407	297.73	$ (93.80)
$ 16.00	$ 207.17	704.73	407	297.73	$ (90.56)
$ 16.25	$ 210.41	704.73	407	297.73	$ (87.32)
$ 16.50	$ 213.64	704.73	407	297.73	$ (84.09)
$ 16.75	$ 216.88	704.73	407	297.73	$ (80.85)
$ 17.00	$ 220.12	704.73	407	297.73	$ (77.61)
$ 17.25	$ 223.35	704.73	407	297.73	$ (74.38)
$ 17.50	$ 226.59	704.73	407	297.73	$ (71.14)
$ 17.75	$ 229.83	704.73	407	297.73	$ (67.90)
$ 18.00	$ 233.06	704.73	407	297.73	$ (64.67)
$ 18.25	$ 236.30	704.73	407	297.73	$ (61.43)
$ 18.50	$ 239.54	704.73	407	297.73	$ (58.19)
$ 18.75	$ 242.78	704.73	407	297.73	$ (54.95)
$ 19.00	$ 246.01	704.73	407	297.73	$ (51.72)
$ 19.25	$ 249.25	704.73	407	297.73	$ (48.48)
$ 19.50	$ 252.49	704.73	407	297.73	$ (45.24)
$ 19.75	$ 255.72	704.73	407	297.73	$ (42.01)
$ 20.00	$ 258.96	704.73	407	297.73	$ (38.77)

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: Benefits

Medical Increases: Estimated Costs

\$100 x 380 staff x 12 months = \$456,000

(\$540 – \$507) x 12 months x 41 emp = \$16,236

But, not all staff will participate or continue to participate.

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: Longevity

Longevity is still in the budget = $226,000

Decatur ISD
Longevity Pay
2025 - 2026

For the 2025-2026 school year the Decatur ISD is providing, as part of the benefits package, additional pay related to experience within the District. Employees are eligible for additional pay beyond the salary scale based on the following schedule:

$100	$250	$275	$300	$350	$400	$600	$700	$800	$900	$1,000
0-.75R	.76-0.99R	1-1.9R	2-2.9R	3-3.9R	4-4.9R	5-9.9R	10-14.9R	15-19.9R	20-25.9R	26+

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: 6200 Contracted Services

Analysis of why Contracted Services has Increases

Fnd T Fn Obj Sb C Fn	2021-22 FY Activity	2024-25 FY Activity	Difference
199 E -- 6212 -- -- Legal and Audit Services	138,795	115,287	(23,508)
199 E -- 6213 -- -- Tax Appraisal & Collection	530,058	569,365	39,308
199 E -- 6219 -- -- Professional Services	47,683	356,874	309,191
199 E -- 6239 -- -- E.S.C. Services	97,368	120,805	23,436
199 E -- 6249 -- -- Contracted Maint. & Repair	487,141	480,598	(6,543)
199 E -- 6255 -- -- Water/Sanitation	335,392	321,984	(13,409)
199 E -- 6256 -- -- Telephone	174,575	136,718	(37,857)
199 E -- 6257 -- -- Electricity	1,425,721	1,089,998	(335,724)
199 E -- 6258 -- -- Gas	180,726	170,738	(9,988)
199 E -- 6268 -- -- Copy Rental	20,851	94,702	73,852
199 E -- 6269 -- -- Rent/Subscriptions	30,747	206,774	176,027
199 E -- 6299 -- -- Misc. Contracted Services	475,347	802,697	327,351

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: 6219 Contracted Services

6219 Professional Contracted Services

6200 Contracted Services				2021-22 FY Activity	2024-25 FY Activity	Difference
199	----	23	Special Education	34,435	289,088	254,654
199	----	25	Bilingual & Special Language	1,500	0	-1,500
199	----	91	Athletics	1,035	31,659	30,624
199	----	99	Undistributed Program	10,713	36,127	25,414
199	----	--	General Fund	47,683	356,874	309,191

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: 6200 Contracted Services

6299 Professional Contracted Services

6299 Other Contracted Services

Row Labels	Sum of 21-22 Activity	Sum of 24-25 Activity	Sum of Difference
Counseling	71,924	88,415	16,492
Curriculum Dev.& Inst.Stf Dev	7,675	306	(7,369)
Data Processing	7,723	13,540	5,817
Gen Adm	10,088	16,244	6,157
Health Serv	-	600	600
Inst-Mgt	-	200	200
Instruction	75,899	63,377	(12,522)
Library	-	100	100
Maint/Utilities	13,188	7,577	(5,611)
Principal	-	200	200
Security	191,567	448,693	257,126
Transportation	23,366	79,139	55,773
Uil/Sports/Ec	73,917	84,306	10,389
Grand Total	475,347	802,697	327,351

DECATUR ISD

Budget Update

August 17, 2026

Historical Factors that are influencing the budget: 6400 Other Operating

6400 Other Operating

6400 Other Operating	2021-22 FY Activity	2024-25 FY Activity	Difference
199 E-- 6411 -- - Travel - Employee Only	170,152	185,709	15,558
199 E-- 6412 -- - Travel - Students.	159,359	234,606	75,248
199 E-- 6419 -- - Travel - Non-Employees	7,796	8,780	984
199 E-- 6426 -- - Property Insurance	386,352	904,158	517,806
199 E-- 6429 -- - Insurance & Bonding Costs	74,684	65,129	(9,555)
199 E-- 6439 -- - Election Costs	1,284	4,674	3,389
199 E-- 6491 -- - Statutorily Required Public No	1,176	1,679	503
199 E-- 6494 -- - Reclassified Trans. Expenses	(127,150)	(156,768)	(29,618)
199 E-- 6495 -- - Membership	11,591	10,027	(1,564)
199 E-- 6498 -- - Awards	2,642	6,125	3,483
199 E-- 6499 -- - Misc.Operating Costs	199,352	206,721	7,369
	887,237	1,470,840	583,603

DECATUR ISD

Budget Update

August 17, 2026

Specific Changes to the 2026-2027 Budget

6200-6600 Budget Changes: How and the amount of savings in the 2026-2027 budget.

DECATUR ISD

Budget Update

August 17, 2026

Detailed Changes in the 2026-2027 Budget

Copier costs were increased $18,305 based on a projection of actual usage in 2025-2026.	$18,305
ESC Services were decreased $8,901 based on estimated usage and past payments.	$9,404
GT was reduced $1,505 based on usage and overage of required allocation.	$7,899
CTE District wide general budget increased $228,035 due to increased allocations from program earnings underbudgeted in 25-26.	$235,934

DECATUR ISD

Budget Update

August 17, 2026

Detailed Changes in the 2026-2027 Budget

SE contracted services were increased $85,993 due to 2025-2026 usage.	$331,927
State Compensatory reduced to actual estimate. iStation not renewed, savings estimated at $62,642	$276,927
No net changes in Bi-lingual/ESL	$276,927
DAEP increased $725 to actual estimates	$277,202
Program 37, Dyslexia reduced $49,498 due to one-time allocation in 25-26 based on projected underbudgeting of allocations.	$230,204
College, Career, Military Readiness reduced $20,500 since an FTE completes the allocation.	$209,704
No changes to campus allocations. Campus allocations are budgeted at $371,014	209,704
District-Wide Instructional allocations were reduced $107,554 due to one-time prior year budgeted expenditures and SHARS payments moved to Function 33.	102,150

DECATUR ISD

Budget Update

August 17, 2026

Detailed Changes in the 2026-2027 Budget

Library Media costs were reduced $9,700 due to media funds moved to Function 11 (reclassification)	$92,450
Curriculum 6219 costs were removed and costs were reallocated based on projected usage for a reduction of $26,485.	$65,965
District-wide counseling was increased $1,100 based on projected needs.	$67,065
District-wide Health Services was increased $50,000 due to reclassification of SHARS expenses.	$117,065

DECATUR ISD

Budget Update

August 17, 2026

Detailed Changes in the 2026-2027 Budget

Transportation was reduced $7,863 do to a review of historical costs and prior-year one-time expenditures.	$109,202
Function 35, Food Service, in the General Fund was increased $57,000 due to expensing of 6100 retirement benefits in the General Fund.	$166,202
Function 36 Athletics was reduced $14,163 due to the removal of 6219 accounts and other reclassifications.	$152,039
Function 36, Extracurricular non-Athletics was reduced $14,055 based on a historical analysis.	$137,984
Function 41, Central Office was increased $11,221 based on estimated actual usage and historical analysis.	$149,205

DECATUR ISD

Budget Update

August 17, 2026

Detailed Changes in the 2026-2027 Budget

Maintenance and Custodial was reduced $645,614 due to reducing one-time prior-year allocations, a reduction of contracted maintenance, and a $365,962 reduction in property insurance	$496,409
Function 52, Security was reduced $243,000 due to SRO reallocation.	$739,809
Function 53, Technology was reduced $17,861 due to less expenditures estimated due to bond funds.	$757,760
Function 61, Social Services reduced $800	$758,470
Function 71 (debt service in the general fund) Lease Purchase loan payments increased $10,000.	$748,822
Function 99, WCAD appraisal costs increased $49,375 based on anticipated budget.	$699,447

DECATUR ISD

Budget Update

August 17, 2026

Summary of Changes for the General Fund

Reconciliation of General Fund 2026-2027 to 2025-2026

	2026-2027	2025-2026	Difference
General Fund Revenue	41,760,543	41,493,528	267,015
6100 Labor	34,800,325	33,807,260	993,065
6200 Contracted Services	4,321,811	4,545,355	(223,544)
6300 Supplies	2,493,219	2,624,793	(131,574)
6400 Other Operating	1,280,526	1,569,503	(288,977)
6500 GF Debt Service	400,000	390,352	9,648
6600 Capital Expenditures	-	65,000	(65,000)
Total Expenses	8,495,556	9,195,003	(699,447)
Revenue Less Expenses	(1,535,338)	(1,508,735)	(26,603)

DECATUR ISD

Budget Update

August 17, 2026

Food Service Fund

Food Service

Decatur ISD
2026-2027 Food Service Budget (Object)
August 27, 2026

Tax Rates: M&O $0.6631 / I&S $0.2557	2026-2027 Original	2025-2026 Original	Difference
REVENUE, TRANSFERS, AND OTHER RESOURCES			
SOF State and Local Revenue			
Tax Collections			-
State Revenue-Regular			-
Total of SOF State and Local Revenue	-	-	-
Variable Local Revenue			
Student Collections	600,000	775,000	(175,000)
Total Variable Local Revenue	600,000	775,000	(175,000)
Variable State Revenue			
TEA Misc. Program Revenue	9,000	10,000	(1,000)
TRS On-Behalf Matching Payments			-
Total Variable State Revenue	9,000	10,000	(1,000)
Variable Federal Revenue			
NSLP Breakfast	210,000	200,000	10,000
NSLP Lunch	850,000	850,000	-
Commodities	163,000	163,000	-
Total Variable Federal Revenue	1,223,000	1,213,000	10,000
Transfers and Other Revenues Sources			
Transfer In from Other Funds	-	-	-
Total Transfers & Other Sources	-	-	-
Total Revenues, Transfers & Other Resources	1,832,000	1,998,000	(166,000)
EXPENDITURES, TRANSFERS OUT, & OTHER USES			
Expenditures			
Expenditures			
6100 Expenditures - Salaries	1,123,415	1,138,573	(15,158)
6200 Expenditures - Contracted Services	50,000	32,000	18,000
6300 Expenditures - Food & Supplies	943,000	1,179,000	(236,000)
6400 Expenditures - Fees and Travel	6,000	10,000	(4,000)
6500 Expenditures - Debt Service	-	-	-
6600 Expenditures - Capital Expenditures	5,000	40,000	(35,000)
Total Expenditures	2,127,415	2,399,573 0	(272,158)
Transfers and Other Uses			
Other Financing Uses	0	0	-
Transfers Out	0	0	-
Total Transfers	-	-	-
Total Expenditures and Transfers	2,127,415	2,399,573	(272,158)
EXCESS OF REV / REC LESS EXP./ OTHER USES	(295,415)	(401,573)	106,158

DECATUR ISD

Budget Update

August 17, 2026

Debt Service

Debt Service

Decatur ISD
2026-2027 Debt Service Fund (Object)
August 27, 2026

Tax Rates: M&O $0.6631 / I&S $0.2557	26-27 Proposed	25-26 Original	Difference
DEBT SERVICE REVENUE	26-27 Proposed	25-26 Original	Difference
Current Taxes (5711)	9,501,490	8,572,657	928,833
Prior Year Taxes (5712)	100,000	100,000	-
Total Tax Collections	9,601,490	8,672,657	928,833
Penalty and Interest (5712)	75,000	50,000	25,000
Total Taxes + Penalty and Interest	9,676,490	8,722,657	953,833
(Tax Rate Calc #32)			
Interest Earnings	209,666	-	209,666
Total Local DISD I&S Revenue (5700)	9,886,156	8,722,657	1,163,499
State Program Revenues			
State Programs Revenues 5800)	770,136	1,148,023	(377,887)
Revenue	10,656,292	9,870,680	785,612
Other Resources	-	-	-
Total Revenue and Other Resources	10,656,292	9,870,680	785,612
EXPENDITURES, TRANSFERS OUT, & OTHER USES			
Expenditures (Function 71)			
6511 Bond Principal	2,815,676	7,000,000	(4,184,324)
6512 Bond Interest	8,512,212	2,985,600	5,526,612
6599 Fees	30,000	20,000	10,000
Expenditures	11,357,888	10,005,600	1,352,288
Other Uses	-		-
Total Expenditures and Other Uses	11,357,888	10,005,600	1,352,288
Revenue/Resources Less Expenditures/Us	(701,596)	(134,920)	(566,676)
9/1/2026 Beginning Fund Balance (Estim	7,992,840		
8/31/2027 Ending Fund Balance (Estimat	7,291,245		

DECATUR ISD

Budget Update

August 17, 2026

2027-2028

There may be a slight increase of the basic allotment, but it is unlikely to be a material amount to reverse the historical deficits.

The areas of the General Fund with any amounts to cut include Extracurricular, Campus Allocations, and perhaps software or subscriptions.

A TRE would have a huge impact on the deficit.

Like it or not, DISD is competing for employees of Districts with a successful TRE.

While student growth is undoubtedly in the future, it appears the current deficits will not be reduced by growth.

The District will not know about TRE funding until after 2027-2028 budget adoption, therefore a review and reduction of staffing becomes essential.

Given the size of the inherited deficits and the fund balance limits, it appears there needs to be a significant number of personnel FTE’s in the 2027-2028 budget.

It may be reasonable to hold off on contracts until the very last day.

Other variables include future General Fund interest earnings, inflation, and the affect of a new middle school on the budget.

DECATUR ISD

Budget Update

August 17, 2026

Discussion

Questions?

Direction