



Decatur Independent School District

Board of Trustees Agenda Item

Budget Adoption

To: Board of Trustees
From: Taylor Williams
Subject: Consider and Take Possible Action Regarding Adopting the 2026-2027 Budget
Meeting Date: August 27, 2026
Type of Item: ☐ Information ☐ Presentation ☐ Consent Agenda ☐ Discussion ☒ Action
Supporting Documents: ☒ Yes ☐ No

Background Information and Rationale:

Section 44 of the Texas Education Code provides the requirements for school district budgets.

The Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the board of trustees. When the budget has been prepared, the president shall call a meeting of the board of trustees for the purpose of adopting a budget for the succeeding fiscal year. The budget is adopted at the fund and function level. No person may expend funds until the budget is approved by the Board of Trustees.

The Administration has prepared the attached the proposed budget for the 2026-2027 school year. The combined local and tax funds are presented for Board approval. Other funds, federal and state are generally approved by TEA or other government agencies. The budgets presented for approval are the General Fund, Food Service Fund, and Debt Service Fund.

The budget must be approved before the tax rate.

Support of Strategic Goals:

4.1 DISD will ensure strong financial stewardship and fiscal responsibility.

4.2 DISD will create and maintain systematic long-range facility management.

4.3 DISD will provide operational efficiency, effectiveness, and transparency to maximize taxpayer dollars.

Fiscal Implication:

See attached budgets

Administrative Recommendation:

The Administration recommends the Board approve the 2026-2027 budget as presented.

Contact Person(s)

Taylor Williams

Respectfully submitted,

A handwritten signature in cursive script that reads 'Taylor Williams'.

Taylor Williams
Superintendent

A handwritten signature in cursive script that reads 'Gary Micinski'.

Gary Micinski
Interim CFO