Decatur Independent School District
Board of Trustees Agenda Item

To: Board of Trustees
From: Taylor Williams
Subject: Year-End Budget Amendments
Meeting Date: August 27, 2026
Type of Item: ☐ Information ☐ Presentation ☐ Consent Agenda ☐ Discussion ☒ Action

Supporting Documents: ☒ Yes ☐ No

Background Information and Rationale:

Board policy requires an amendment whenever the District adds additional appropriations or moves funds between functions in the General Fund, Food Service Fund, or Debt Service (I&S) Fund.

Additional funds are placed in the function because functions are not to be overspent. The Texas Education Code provides that a budget may be amended, but that spending within the function should be less than the budget.

While the Administration believes the functions are properly budgeted and funded, there is a possibility of overspending due to (1) unanticipated expenditures that were unpredictable before the end of the year and (2) an audit adjustment that may remove an expenditure from one function to another. Auditors move actual expenditures, and when an actual expenditure is moved to a function that is balanced, the function may then be overspent.

Attached is a schedule of recommended function amendments. For the debt service fund, an amendment was approved earlier to allow that budget to be amended to budget the entries for the bond.

Support of Strategic Goals:
4.1 DISD will ensure strong financial stewardship and fiscal responsibility.
4.3 DISD will provide operational efficiency, effectiveness, and transparency to maximize taxpayer dollars.

Fiscal Implication:
See attached amendment

Administrative Recommendation:
The Administration recommends the Board approve the year-end budget amendment and delegate to the Administration to be able to transfer up to $150,000 between functions as needed to account for any potential audit or other adjustments as the funds are closed and to budget in each function based on 6119 and 6129 (professional and support) or any other administratively convenient allocation, for any Medicare Part-D entries including offsetting revenue.

Contact Person(s)

Respectfully submitted,

Taylor Williams
Superintendent

Gary Micinski
Interim CFO