Decatur ISD
Monthly Financial Statements
as of August 31, 2026

Presented for September 21, 2026
Decatur Independent School District
Board of Trustees Meeting

Decatur ISD
Monthly Financial Statements
as of August 31, 2026

Key Financial Information

Primary Operating Funds	Adopted Expenditures	Amended Expenditures/Uses
General Fund	$43,002,265	$46,009,360
Child Nutrition	$2,399,573	$2,623,835
Debt Service	$10,005,600	$10,168,600
Budget Amendments Due to Prior Year Activities:		$788,647

Tax Rate	2024	2025
General Fund	$0.6692	$0.6631
Debt Service	$0.2337	$0.2337

	2024	2025*
Certified Tax Values	$3,914,464,250	$4,051,832,598
*SB4 and SB 23 Values		
Certified Property Value per rADA	$1.11 M/rADA	$1.15 M/rADA
Recapture per TEA	None	None

Geographical: Decatur ISD is located in Wise County Texas and encompasses approximately 215 square miles
Physical Address: 307 South Cates, Decatur, TX 76234
Bond Rating: Moody's Credit Opinion June 2026: Aa3 — State of Texas Permanent School Fund: AAA

Financial Advisor: Hilltop Securities, Dallas, TX

External Audit: Snow Garrett Williams Certified Public Accountants, Weatherford, TX

Refined ADA: 2024-2025 TEA Summary of Finances (3,531) — 2025-2026 DISD Budget (3,531)
Note: rADA was set conservatively to the prior year to maintain a conservative budget, although additional growth is anticipated

Campuses			
	High School	Decatur High School	750 East Eagle Summit Drive, Decatur, TX
	Middle School	McCarroll Middle School	1201 West Thompson Street, Decatur, TX
	Elementary	Carson Elementary	2100 Business 81/287 Decatur, TX
	Elementary	Rann Elementary	1300 Deer Park Road, Decatur, TX
	Elementary	Young Elementary	379 Buchanan Road, Decatur, TX
	Science/Math (STEM)	Ennis Elementary	1200 Eagle Drive, Decatur, TX

Foundation: Decatur Educational Foundation: An independent foundation founded for the support of DISD teachers & students

Budget Amendments: Budget amendments are listed in order in the schedule "2025-2026 Budget Revisions". Changes in budgeted revenues or appropriations in the General Fund, Child Nutrition Fund, and Debt Service Fund are required to be approved by the Decatur ISD Board of Trustees.

Notes:
(1) These statements are unaudited.
(2) These statements are not adjusted for certain accrual entries including state revenue, tax collections, and other possible audit adjusting entries.
(3) The Decatur ISD's budget also includes special revenue funds from the federal government administered through the Texas Education Agency, grants directly from the Texas Education Agency, scholarship and student activity funds.

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of August 31, 2026

GENERAL FUND M & O RATE = $0.6631	Current Year 9/1/25 to 8/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 8/31/2025 Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES								
5711 Taxes (Current Year)	25,398,168	25,398,168	24,999,548	98.4%	398,620	24,143,045	24,128,758	99.9%
5712 Taxes (Delinquent)	250,000	250,000	278,834	111.5%	(28,834)	250,000	295,260	118.1%
5719 Penalties and Interest	300,000	300,000	317,882	106.0%	(17,882)	200,000	304,660	152.3%
Total Taxes	25,948,168	25,948,168	25,596,264	98.6%	351,904	24,593,045	24,728,677	100.6%
5739 Tuition	12,000	12,000	-	0.0%	12,000	15,000	15,675	104.5%
5742 Investment Earnings	700,000	700,000	806,196	115.2%	(106,196)	600,000	830,842	138.5%
5743 Rent	20,000	20,000	37,179	185.9%	(17,179)	15,000	28,741	191.6%
5744 Gifts	-	-	107,929		(107,929)	2,000	2,000	100.0%
5745 Insurance Recovery	-	6,490	6,489	0.0%	1	-	12,513	
5749 Other Local Revenue	100,000	100,000	47,294		52,706	150,000	46,867	31.2%
5752 Activity/Athletic Revenue	105,000	105,000	127,045	121.0%	(22,045)	100,000	125,372	125.4%
5753 Extracurricular Revenue	-	20,000	34,148			-	-	
5769 Intermediate/Other Gvt. Rev	-	-	-		-	-	-	
Total Other Local Resources	937,000	963,490	1,166,280	121.0%	(188,642)	882,000	1,062,010	120.4%
Total Local Resources	26,885,168	26,911,658	26,762,544	99.4%	163,263	25,475,045	25,790,687	101.2%
STATE REVENUE								
5811 Permanent School Fund	1,412,693	1,657,676	1,662,786	100.3%	(5,110)	1,415,530	2,193,498	155.0%
5812 Foundation School Program	11,235,103	11,467,510	11,506,318	100.3%	(38,808)	9,265,883	8,949,700	96.6%
5831 TRS On-Behalf Payments	1,875,564	1,875,564	1,982,648	105.7%	(107,084)	1,751,479	2,056,935	117.4%
Total State Resources	14,523,360	15,000,750	15,151,752	101.0%	(151,002)	12,432,892	13,200,133	106.2%
FEDERAL REVENUE								
5931 School Health Services (SHARS)	60,000	60,000	68,160	113.6%	(8,160)	250,000	64,852	25.9%
5941 Impact Aid	25,000	25,000	-		25,000	25,000	-	0.0%
Total Federal Resources	85,000	85,000	68,160	80.2%	16,840	275,000	64,852	23.6%
OTHER SOURCES								
7000 Other Sources/Transfer In	-		-	-	-	-	-	-
TOTAL REVENUE	41,493,528	41,997,408	41,982,456	100.0%	29,101	38,182,937	39,055,672	102.3%
EXPENSES								
11-Instruction	24,484,907	25,116,906	24,814,669	98.8%	302,237	22,596,090	22,368,682	99.0%
12-Library	606,530	606,530	524,143	86.4%	82,387	476,615	456,884	95.9%
13-Cirrculum Development	589,053	593,697	530,217	89.3%	63,480	442,205	374,960	84.8%
21-Instructional Leadership	362,377	414,196	382,564	92.4%	31,632	387,255	383,655	99.1%
23-Principals	2,240,546	2,384,336	2,315,025	97.1%	69,311	2,302,535	2,270,008	98.6%
31-Counseling	1,052,412	1,073,401	1,020,999	95.1%	52,402	1,067,322	1,035,971	97.1%
33-Health Services	413,222	481,814	397,668	82.5%	84,146	379,411	352,649	92.9%
34-Transportation	1,377,645	2,793,617	1,875,065	67.1%	918,552	2,057,891	1,584,206	77.0%
35-Food Service	63,000	100,048	55,173	55.1%	44,875	186,569	278,917	149.5%
36-Extra-curricular Activities	1,622,634	1,762,336	1,717,093	97.4%	45,243	1,743,797	1,667,903	95.6%
41-Administration	1,600,213	1,792,938	1,755,301	97.9%	37,637	1,721,878	1,653,372	96.0%
51-Maintenance	6,563,734	6,584,534	6,121,290	93.0%	463,244	6,375,913	6,143,592	96.4%
52-Security	559,668	647,859	565,116	87.2%	82,743	578,770	552,012	95.4%
53-Data Processing	485,547	580,371	522,122	90.0%	58,249	571,495	506,293	88.6%
61-Community Service	1,800	26,800	1,783	6.7%	25,017	1,800	-	0.0%
71-Debt Service	390,352	415,352	390,352	94.0%	25,001	393,430	398,011	101.2%
81-Facilities	-	46,000	-	-	46,000	-	-	
91-Recapture	-	-	-	-	-	-	-	-
93-Special Education SSA	-	-	-	-	-	-	-	-
99-Appraisal Costs	588,625	588,625	579,827	98.5%	8,799	537,625	533,326	99.2%
	43,002,265	46,009,360	43,568,407	94.7%	2,440,953	41,820,601	40,560,441	97.0%
TRANSFERS OUT/OTHER USES	-	-	-			-	505,441	-
EXPENES + TRANSFERS	43,002,265	46,009,360	43,568,407	94.7%		41,820,601	41,065,882	98.2%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	(1,508,737)	(4,011,952)	(1,585,951)					
AUGUST 31, 2025 BEGINNING FUND BAL	8,186,349	8,186,349						
AUGUST 31, 2026 BUDGETED FUND BAL	6,677,612	4,174,397						

Financial Statements	(2,010,210)
Audit	(1,996,603)
Difference	13,607

Note: Difference is due to 2024-2025 federal revenue. Books show $64,852, audit $78,460.

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of August 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 8/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 8/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
11 INSTRUCTION								
6100 Payroll/Benefits	22,641,570	22,807,445	22,689,041	99.5%	118,404	20,871,040	20,943,347	100.3%
6200 Contracted Services	552,092	770,491	734,213	95.3%	36,278	616,907	586,138	95.0%
6300 Supplies	1,083,400	1,281,590	1,147,998	89.6%	133,593	899,186	645,720	71.8%
6400 Other Operating	142,845	112,380	104,305	92.8%	8,075	145,571	130,090	89.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	65,000	145,000	139,113	-	5,887	63,386	63,386	-
	24,484,907	25,116,906	24,814,669	98.8%	302,237	22,596,090	22,368,682	99.0%
12 LIBRARY								
6100 Payroll/Benefits	531,004	531,004	460,355	86.7%	70,649	401,064	391,536	97.6%
6200 Contracted Services	10,800	9,200	8,258	89.8%	942	6,071	3,244	53.4%
6300 Supplies	57,572	58,512	48,169	82.3%	10,343	57,861	50,809	87.8%
6400 Other Operating	7,154	7,814	7,362	94.2%	452	11,619	11,295	97.2%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	606,530	606,530	524,143	86.4%	82,387	476,615	456,884	95.9%
13 CURRICULUM								
6100 Payroll/Benefits	411,419	416,063	424,414	102.0%	(8,351)	252,566	269,083	106.5%
6200 Contracted Services	85,689	92,164	67,261	73.0%	24,903	104,964	60,209	57.4%
6300 Supplies	36,145	29,370	10,958	37.3%	18,412	31,656	24,149	76.3%
6400 Other Operating	55,800	56,100	27,584	49.2%	28,516	53,019	21,519	40.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	589,053	593,697	530,217	89.3%	63,480	442,205	374,960	84.8%
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	336,177	366,745	343,888	93.8%	22,857	360,134	359,580	99.8%
6200 Contracted Services	1,000	21,325	21,428	100.5%	(103)	6,471	6,398	98.9%
6300 Supplies	6,125	5,875	5,165	87.9%	710	12,314	9,422	76.5%
6400 Other Operating	19,075	20,251	12,083	59.7%	8,168	8,336	8,255	99.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	362,377	414,196	382,564	92.4%	31,632	387,255	383,655	99.1%
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,170,936	2,308,226	2,249,864	97.5%	58,362	2,230,455	2,206,384	98.9%
6200 Contracted Services	6,435	20,129	13,422	66.7%	6,707	9,043	9,088	100.5%
6300 Supplies	32,294	30,694	27,906	90.9%	2,788	31,729	24,490	77.2%
6400 Other Operating	30,881	25,287	23,833	94.2%	1,454	31,309	30,047	96.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-		-	-	-
	2,240,546	2,384,336	2,315,025	97.1%	69,311	2,302,535	2,270,008	98.6%
31 COUNSELING SERVICES								
6100 Payroll/Benefits	943,640	960,629	914,185	95.2%	46,444	937,837	918,348	97.9%
6200 Contracted Services	74,100	82,170	81,000	98.6%	1,170	96,358	88,415	91.8%
6300 Supplies	21,031	20,250	15,462	76.4%	4,788	22,412	19,145	85.4%
6400 Other Operating	13,641	10,352	10,352	100.0%	-	10,715	10,063	93.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-		-	-	-
	1,052,412	1,073,401	1,020,999	95.1%	52,402	1,067,322	1,035,971	97.1%

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of August 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 8/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 8/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
33 HEALTH SERVICES								
6100 Payroll/Benefits	379,272	379,272	304,867	80.4%	74,405	357,961	331,929	92.7%
6200 Contracted Services	-	15,000	13,915	-	1,085	600	600	-
6300 Supplies	33,950	18,950	16,909	89.2%	2,041	20,850	20,120	96.5%
6400 Other Operating	-	68,592	61,978	-	6,615	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	413,222	481,814	397,668	82.5%	84,146	379,411	352,649	92.9%
34 TRANSPORTATION								
6100 Payroll/Benefits	1,020,772	1,201,759	1,157,484	96.3%	44,275	1,086,447	1,127,663	103.8%
6200 Contracted Services	59,650	57,525	42,201	73.4%	15,324	111,604	105,142	94.2%
6300 Supplies	369,470	376,270	306,379	81.4%	69,891	329,666	282,652	85.7%
6400 Other Operating	(72,247)	(63,647)	(66,115)	103.9%	2,468	(65,226)	(77,050)	118.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	1,221,710	435,117	35.6%	786,594	595,400	145,800	-
	1,377,645	2,793,617	1,875,065	67.1%	918,552	2,057,891	1,584,206	77.0%
35 FOOD SERVICE								
6100 Payroll/Benefits	60,000	67,073	55,173	-	11,900	60,000	54,625	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	32,975	-	-	32,975	126,569	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	224,292	-
Note: This function is for General Fund Food Service related expenditures. The Child Nutrition Program is a separate fund, Fund 240.	63,000	100,048	55,173	55.1%	44,875	186,569	278,917	149.5%
36 EXTRACURRICULAR/UIL								
6100 Payroll/Benefits	978,659	1,046,951	1,033,831	98.7%	13,120	1,090,587	1,055,555	96.8%
6200 Contracted Services	167,331	120,281	119,317	99.2%	964	146,114	136,053	93.1%
6300 Supplies	161,924	202,068	200,248	99.1%	1,820	173,575	152,986	88.1%
6400 Other Operating	314,720	393,036	363,698	92.5%	29,338	333,521	323,310	96.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,622,634	1,762,336	1,717,093	97.4%	45,243	1,743,797	1,667,903	95.6%
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,251,004	1,311,845	1,307,098	99.6%	4,747	1,337,374	1,321,949	98.8%
6200 Contracted Services	181,975	280,753	253,018	90.1%	27,735	231,959	191,274	82.5%
6300 Supplies	58,629	98,951	94,670	95.7%	4,281	54,684	46,918	85.8%
6400 Other Operating	108,605	101,389	100,515	99.1%	874	97,862	93,231	95.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,600,213	1,792,938	1,755,301	97.9%	37,637	1,721,878	1,653,372	96.0%
51 MAINTENENACE								
6100 Payroll/Benefits	2,780,720	2,780,720	2,523,092	90.7%	257,628	2,587,703	2,617,052	101.1%
6200 Contracted Services	2,336,173	2,314,023	2,148,456	92.8%	165,567	2,421,856	2,182,126	90.1%
6300 Supplies	524,192	549,609	521,415	94.9%	28,194	460,261	440,257	95.7%
6400 Other Operating	922,649	940,182	928,326	98.7%	11,856	906,093	904,158	99.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	6,563,734	6,584,534	6,121,290	93.0%	463,244	6,375,913	6,143,592	96.4%

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of August 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 8/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 8/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
52 SECURITY								
6100 Payroll/Benefits	71,008	144,199	73,989	51.3%	70,210	80,110	82,554	103.1%
6200 Contracted Services	457,660	483,544	478,403	98.9%	5,141	473,660	448,693	94.7%
6300 Supplies	15,000	4,116	896	21.8%	3,220	10,000	7,908	79.1%
6400 Other Operating	16,000	16,000	11,829	73.9%	4,171	15,000	12,857	85.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	559,668	647,859	565,116	87.2%	82,743	578,770	552,012	95.4%
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	231,081	325,905	328,584	100.8%	(2,679)	314,609	310,165	98.6%
6200 Contracted Services	23,825	59,225	50,341	85.0%	8,884	31,745	119,674	377.0%
6300 Supplies	225,061	195,061	143,197	73.4%	51,864	219,561	73,389	33.4%
6400 Other Operating	5,580	180	-	0.0%	180	5,580	3,065	54.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	485,547	580,371	522,122	90.0%	58,249	571,495	506,293	88.6%
61 COMMUNITY SERVICES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	1,800	26,800	1,783	-	25,017	1,800	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,800	26,800	1,783	-	25,017	1,800	-	-
71 DEBT SERVICE								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	390,352	415,352	390,352	94.0%	25,001	393,430	398,011	101.2%
6600 Capital Outlay	-	-	-	-	-	-	-	-
Note: This function is for debt that has been obligated in the General Fund. See the Debt Service Fund (I&S, Fui nd 599) for debt related to bond repayment.	390,352	415,352	390,352	94.0%	25,001	393,430	398,011	101.2%
81 FACILITIES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	46,000	-	-	46,000	-	-	-
	-	46,000	-	-	46,000	-	-	-
91 RECAPTURE								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of August 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 8/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 8/31/2025 Final Budget (Amended)	YTD Actual	% YTD
93 SPECIAL EDUCATIOPN SSA								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
93 APPRAISAL COSTS								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	588,625	588,625	579,827	-	8,799	537,625	533,326	99.2%
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
Note: This function is for debt that has been obligated in the General Fund. See the Debt Service Fund (I&S, Fui nd 599) for debt related to bond repayment.	588,625	588,625	579,827	-	8,799	537,625	533,326	99.2%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	505,441	#DIV/0!
	43,002,265	46,009,360	43,568,407	-	2,440,953	41,820,601	41,065,882	98.2%

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of August 31, 2026

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year 9/1/25 to 8/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 8/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
6100 Payroll/Benefits	33,807,262	34,647,836	33,865,865	97.7%	781,971	31,967,886	31,989,769	100.1%
6200 Contracted Services	4,545,355	4,914,455	4,611,058	93.8%	303,397	4,794,977	4,470,381	93.2%
6300 Supplies	2,624,793	2,871,317	2,539,372	88.4%	331,944	2,323,753	1,797,963	77.4%
6400 Other Operating	1,569,503	1,747,690	1,587,531	90.8%	160,159	1,681,768	1,470,840	87.5%
6500 Debt Service	390,352	415,352	390,352	94.0%	25,001	393,430	398,011	101.2%
6600 Capital Outlay	65,000	1,412,710	574,229	40.6%	838,481	658,786	433,478	65.8%
	43,002,265	46,009,360	43,568,407	94.7%	2,440,953	41,820,601	40,560,441	97.0%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses		-	-	-	-	-	505,441	
	43,002,265	46,009,360	43,568,407	-	2,440,953	41,820,601	41,065,882	

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of August 31, 2026

EXPENDITURES BY OBJECT DETAIL GENERAL FUND		Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget
OBJECT						
61--	PAYROLL COSTS					
6112	Substitute Teachers	341,694.00	341,694.00	289,862.50	84.8%	51,832
6115	Longevity Balance	226,000.00	226,000.00	0	0.0%	226,000
6117	Annual Stipend	79,050.00	79,050.00	92,250.00	116.7%	(13,200)
6118	Extra Duty Prof	670,400.00	670,400.00	662,962.44	98.9%	7,438
6119	Professional Personnel	21,214,502.00	22,048,003.00	21,466,829.73	97.4%	581,173
6121	Extra Duty Pay/Overtime	240,200.00	240,200.00	178,723.75	74.4%	61,476
6122	Subs For Para Professionals	76,850.00	76,850.00	98,151.25	127.7%	(21,301)
6129	Support Personnel	5,661,308.00	5,661,308.00	5,567,054.66	98.3%	94,253
6139	Employee Allowances	4,280.00	4,280.00	5,308.33	124.0%	(1,028)
6141	Social Security/Medicare	393,081.00	393,081.00	391,231.11	99.5%	1,850
6142	Group Health & Life Insurance	1,709,603.00	1,709,603.00	1,675,345.09	98.0%	34,258
6143	Worker's Compensation	129,994.00	129,994.00	110,113.00	84.7%	19,881
6144	Tres On-Behalf	1,875,564.00	1,882,637.00	1,982,647.75	105.3%	(100,011)
6145	Unemployment Compensation	18,000.00	18,000.00	16,320.00	90.7%	1,680
6146	Teacher Retirement/Tres Care	1,166,736.00	1,166,736.00	1,329,064.94	113.9%	(162,329)
	Total Payroll	33,807,262	34,647,836	33,865,865	97.7%	781,971
62--	CONTRACTED SERVICES					
6211	Legal Services	50,200.00	120,938.00	105,043.18	86.9%	15,895
6212	Audit Services	50,000.00	55,000.00	50,540.00	91.9%	4,460
6213	Tax Appraisal & Collection	625,625.00	624,002.00	615,203.00	98.6%	8,799
6214	Lobbying Expenses	1,368.00	1,395.00	0	0.0%	1,395
6219	Professional Services	372,393.00	431,620.22	429,358.93	99.5%	2,261
6239	E.S.C. Services	144,401.00	159,537.81	138,952.55	87.1%	20,585
6249	Contracted Maint. & Repair	476,182.00	454,472.39	437,862.01	96.3%	16,610
6255	Water/Sanitation	270,000.00	313,000.00	335,180.33	107.1%	(22,180)
6256	Telephone	157,500.00	157,500.00	146,028.70	92.7%	11,471
6257	Electricity	1,275,000.00	1,231,500.00	1,070,116.12	86.9%	161,384
6258	Gas	157,500.00	172,500.00	172,376.38	99.9%	124
6268	Copy Rental	79,755.00	116,717.27	91,325.86	78.2%	25,391
6269	Rentals - Operating Leases	42,973.00	78,123.00	67,249.54	86.1%	10,873
6295	Misc Contracted Services	2,673.00	2,673.00	2,673.00	100.0%	-
6299	Misc. Contracted Services	839,785.00	995,476.58	949,148.26	95.3%	46,328
	Total Contracted Services	4,545,355	4,914,455	4,611,058	93.8%	303,397
63--	SUPPLIES					
6311	Gasoline & Fuels For Vehicles	275,000.00	265,900.00	199,926.56	75.2%	65,973
6316	Janitor Supplies	202,000.00	206,950.00	206,788.89	99.9%	161
6317	Grounds Supplies	111,330.00	96,330.00	94,619.28	98.2%	1,711
6319	Supplies For Maint.& Operation	187,012.00	222,479.00	207,770.26	93.4%	14,709
6328	Library Books	16,940.00	18,096.35	17,324.37	95.7%	772
6329	Reading Materials	42,019.00	24,817.54	18,372.56	74.0%	6,445
6339	Testing Materials	33,500.00	11,476.99	11,476.99	100.0%	-
6395	Inventoried Supplies	11,480.00	6,417.02	5,917.02	92.2%	500
6398	Postage	5,400.00	4,900.00	5,044.88	103.0%	(145)
6399	General Supplies	1,740,112.00	2,013,949.70	1,772,131.65	88.0%	241,818
	Total Supplies	2,624,793	2,871,317	2,539,372	88.4%	331,944
64--	OTHER EXPENSES/OTHER OPERATING					
6411	Travel - Employee Only	230,282.00	236,768.10	186,087.50	78.6%	50,681
6412	Travel - Students	234,515.00	208,077.40	197,883.08	95.1%	10,194
6413	Stipends-None Employees	0	23,277.95	23,277.95	100.0%	-
6419	Travel - Non-Employees	11,000.00	9,000.00	8,770.27	97.4%	230
6426	Property Insurance	915,962.00	935,962.00	925,984.00	98.9%	9,978
6429	Insurance & Bonding Costs	60,413.00	67,802.73	71,359.96	105.2%	(3,557)
6439	Election Costs	10,000.00	10,444.44	10,444.44	100.0%	-
6491	Statutory Required Pub Exp	2,500.00	1,402.00	1,184.40	84.5%	218
6494	Reclassified Trans. Expenses	-148,500.00	-148,500.00	-153,348.02	103.3%	4,848
6495	Membership	11,361.00	7,138.00	5,988.00	83.9%	1,150
6498	Awards	1,125.00	3,765.00	3,765.00	100.0%	-
6499	Misc. Operating Costs	240,845.00	392,620.08	306,134.80	78.0%	86,485
	Total Other Operating	1,569,503	1,747,758	1,587,531	90.8%	160,226
65--	DEBT SERVICE			0		
6512	Capital Lease Principal	305,000.00	305,000.00	305,000.00	100.0%	-
6523	Interest On Debt	85,352.00	110,352.00	85,351.50	77.3%	25,001
	Total Debt Service	390,352	415,352	390,352	94.0%	25,001
66--	Capital Outlay					
6631	Vehicles/Improvements	65,000.00	1,412,710.00	574,229.10	40.6%	838,481
TOTAL FOR GENERAL FUND OBJECT DETAIL		43,002,265	46,009,428	43,568,407		2,441,021

DECATUR ISD
COMPARISION OF OPERATING BUDGET & ACTUAL (FOOD SERVICE)
As of August 31, 2026

CAFETERIA FUND	Current Year 9/1/25 to 8/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 8/31/2025 Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	775,000.00	775,000.00	601,300.66	77.6%	173,699	927,542.55	636,230.13	68.6%
STATE REVENUE	10,000.00	10,000.00	8,210.51		1,789	52,620.00	8,819.47	
FEDERAL REVENUE	1,213,000.00	1,213,000.00	970,497.18	80.0%	242,503	1,486,992.00	1,069,294.59	71.9%
Total Federal Resources	1,998,000	1,998,000	1,580,008	79.1%	417,992	2,467,155	1,714,344	69.5%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0			0	-	123,568.55	-
TOTAL REVENUE	1,998,000	1,998,000	1,580,008	79.1%	417,992	2,467,155	1,837,913	74.5%
EXPENSES								
11-Instruction	-	-	-		-	-	-	
12-Library	-	-	-		-	-	-	
13-Cirrculum Development	-	-	-		-	-	-	
21-Instructional Leadership	-	-	-		-	-	-	
23-Principals	-	-	-		-	-	-	
31-Counseling	-	-	-		-	-	-	
33-Health Services	-	-	-		-	-	-	
34-Transportation	-	-	-		-	-	-	
35-Food Service	2,369,573.00	2,563,835.00	1,903,551.98	74.2%	660,283	2,783,786.00	2,242,532.74	80.6%
36-Extra-curricular Activities	-	-	-		-	-	-	
41-Administration	-	-	-		-	-	-	
51-Maintenance	30,000	60,000	43,844	73.1%	16,156	50,000	48,290	96.6%
52-Security	-	-	-		-	-	.	
53-Data Processing	-	-	-		-	-	-	
61-Community Service	-	-	-		-	-	-	
71-Debt Service	-	-	-		-	-	-	
81-Facilities	-	-	-		-	-	-	
91-Recapture	-	-	-		-	-	-	
93-Special Education SSA	-	-	-		-	-	-	
99-Appraisal Costs	-	-	-		-	-	-	
	2,399,573	2,623,835	1,947,396	74.2%	676,439	2,833,786	2,290,823	80.8%
TRANSFERS OUT/OTHER USES	-	-	-			-	-	-
EXPENES + TRANSFERS	2,399,573	2,623,835	1,947,396	74.2%		2,833,786	2,290,823	80.8%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	(401,573)	(625,835)	(367,388)			(366,631)	(452,910)	

DECATUR ISD
COMPARISION OF OPERATING BUDGET & ACTUAL (DEBT SERVICE SERVICE)
As of August 31, 2026

	Current Year					Prior Year		
DEBT SERVICE (I & S) FUND	9/1/25 to 8/31/2026					9/1/2024 to 8/31/2025		
I & S RATE = $0.2337	Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES	8,722,657.00	8,722,657.00	12,285,268.34	140.8%	(3,562,611)	9,412,890.00	8,900,355.00	94.6%
STATE REVENUE	1,148,023.00	1,148,023.00	1,234,051.00	107.5%	(86,028)	273,192.00	537,187.00	196.6%
FEDERAL REVENUE	-	-	-	-	-			-
Total Federal Resources	9,870,680	9,870,680	13,519,319	137.0%	(3,648,639)	9,686,082	9,437,542	97.4%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-		-	6,050,326	6,077,997	-
TOTAL REVENUE	9,870,680	9,870,680	13,519,319	137.0%	(3,648,639)	15,736,408	15,515,539	98.6%
EXPENSES								
11-Instruction	-	-	-		-	-	-	
12-Library	-	-	-		-	-	-	
13-Cirrculum Development	-	-	-		-	-	-	
21-Instructional Leadership	-	-	-		-	-	-	
23-Principals	-	-	-		-	-	-	
31-Counseling	-	-	-		-	-	-	
33-Health Services	-	-	-		-	-	-	
34-Transportation	-	-	-		-	-	-	
35-Food Service	-	-	-		-	-	-	
36-Extra-curricular Activities	-	-	-		-	-	-	
41-Administration	-	-	-		-	-	-	
51-Maintenance	-	-	-		-	-	-	
52-Security	-	-	-		-	-	-	
53-Data Processing	-	-	-		-	-	-	
61-Community Service	-	-	-		-	-	-	
71-Debt Service	10,005,600.00	10,168,600.00	9,997,979.44	98.3%	170,621	14,157,654	9,402,038	66.4%
81-Facilities	-	-	-		-	-	-	
91-Recapture	0	0	0		-	-	-	
93-Special Education SSA	0	0	0		-	-	-	
99-Appraisal Costs	0	0	0		-	-	-	
	10,005,600	10,168,600	9,997,979	98.3%	170,621	14,157,654	9,402,038	66.4%
TRANSFERS OUT/OTHER USES	0	0	0			5,938,033	5,938,033	-
EXPENES + TRANSFERS	10,005,600	10,168,600	9,997,979	98.3%	170,621	20,095,687	15,340,071	76.3%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	-134,920	-297,920	3,521,340		-3,819,260	(4,359,279)	175,468	

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

	Schedule of Amendments-General Fund	2025-2026 Original Budget 9/1/2025	SEP-A	SEP-B	OCT-A	DEC-A	DEC-B	DEC-C	DEC-D
GENERAL FUND									
	REVENUE								
199-00	Revenue	41,493,528		4,175		2,315			
199-7000	Transfers In / Other Resources								
	Total Revenue + Trans In	41,493,528	-	4,175	-	2,315	-	-	-
	EXPENDITURES								
199 - 11	Instruction	24,484,907				2,315			339,047
199 - 12	Library	606,530							
199 - 13	Curriculum Dev.& Inst.Stf Dev	589,053							
199 - 21	Inst-Mgt	362,377							
199 - 23	Principal	2,240,546							
199 - 31	Counseling	1,052,412							
199 - 33	Health Serv	413,222							
199 - 34	Transportation	1,377,645	449,600	4,175					
199 - 35	Food Services	63,000							
199 - 36	Uil/Sports/Ec	1,622,634			44,950		6,460		
199 - 41	Gen Adm	1,600,213							
199 - 51	Maint/Utilities	6,563,734			(28,700)				
199 - 52	Security	559,668							
199 - 53	Data Processing	485,547							
199 - 61	Community Services	1,800							
199 - 71	Debt Services	390,352							
199 - 81	Facilities Acq. & Construction								
199 - 91	Cont.Inst.Svcs.\Public Schls								
199 - 93	Payments To Fiscal Agents\Mbrs								
199 - 99	Appraisal Fees	588,625							
199-8000	Transfers Out / Other Uses							224,292	
	Total Exp + Transf Out	43,002,265	449,600	4,175	16,250	2,315	6,460	224,292	339,047
AMENDED GENERAL FUND BUDGET (NET)		(1,508,737)	(449,600)	-	(16,250)	-	(6,460)	(224,292)	(339,047)

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

	Schedule of Amendments-General Fund	2025-2026 Original Budget 9/1/2025	JAN-26-B	JAN-26-C	MAR-26 A	MAR-26-B	MAR-26-C	MAR-26-D	MAR-26-E	MAR-26-F
GENERAL FUND										
	REVENUE									
199-00	Revenue	41,493,528		20,000	68,592	20,000	15,000	9,738		241,695
199-7000	Transfers In / Other Resources									
	Total Revenue + Trans In	41,493,528	-	20,000	68,592	20,000	15,000	9,738	-	241,695
	EXPENDITURES									
199 - 11	Instruction	24,484,907								241,695
199 - 12	Library	606,530								
199 - 13	Curriculum Dev.& Inst.Stf Dev	589,053								
199 - 21	Inst-Mgt	362,377								
199 - 23	Principal	2,240,546								
199 - 31	Counseling	1,052,412								
199 - 33	Health Serv	413,222			68,592					
199 - 34	Transportation	1,377,645								
199 - 35	Food Services	63,000								
199 - 36	Uil/Sports/Ec	1,622,634		20,000						
199 - 41	Gen Adm	1,600,213	6,000			20,000		9,738		
199 - 51	Maint/Utilities	6,563,734								
199 - 52	Security	559,668					15,000			
199 - 53	Data Processing	485,547								
199 - 61	Community Services	1,800								
199 - 71	Debt Services	390,352								
199 - 81	Facilities Acq. & Construction									
199 - 91	Cont.Inst.Svcs.\Public Schls									
199 - 93	Payments To Fiscal Agents\Mbrs									
199 - 99	Appraisal Fees	588,625								
199-8000	Transfers Out / Other Uses								(224,292)	
	Total Exp + Transf Out	43,002,265	6,000	20,000	68,592	20,000	15,000	9,738	(224,292)	241,695
AMENDED GENERAL FUND BUDGET (NET)		(1,508,737)	(6,000)	-	-	-	-	-	224,292	-

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

Schedule of Amendments-General Fund		2025-2026 Original Budget 9/1/2025	APR-26-A	APR-26-B	May-26-A	JUN-A1	JUN-B1	JUN-B2	JUN-J
GENERAL FUND									
	REVENUE								
199-00	Revenue	41,493,528							
199-7000	Transfers In / Other Resources								
	Total Revenue + Trans In	41,493,528			-	-	-	-	-
	EXPENDITURES								
199 - 11	Instruction	24,484,907							
199 - 12	Library	606,530							
199 - 13	Curriculum Dev.& Inst.Stf Dev	589,053							4,644
199 - 21	Inst-Mgt	362,377							5,568
199 - 23	Principal	2,240,546							77,290
199 - 31	Counseling	1,052,412							
199 - 33	Health Serv	413,222							
199 - 34	Transportation	1,377,645				781,210			180,987
199 - 35	Food Services	63,000					17,932	12,043	
199 - 36	Uil/Sports/Ec	1,622,634							56,292
199 - 41	Gen Adm	1,600,213	10,000	20,000	8,500				64,169
199 - 51	Maint/Utilities	6,563,734			(8,500)				
199 - 52	Security	559,668							3,191
199 - 53	Data Processing	485,547							87,824
199 - 61	Community Services	1,800							
199 - 71	Debt Services	390,352							
199 - 81	Facilities Acq. & Construction								
199 - 91	Cont.Inst.Svcs.\Public Schls								
199 - 93	Payments To Fiscal Agents\Mbrs								
199 - 99	Appraisal Fees	588,625							
199-8000	Transfers Out / Other Uses								
	Total Exp + Transf Out	43,002,265	10,000	20,000	-	781,210	17,932	12,043	479,965
AMENDED GENERAL FUND BUDGET (NET)		(1,508,737)	(10,000)	(20,000)	-	(781,210)	(17,932)	(12,043)	(479,965)

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

	Schedule of Amendments-General Fund	**2025-2026 Original Budget 9/1/2025**	**JUL-B**	**JUL-C**	**JUL-D**	**JUL-F**	**JUL-G**	**JUL-H**	**JUL-J**	**AUG-A**	**AUG-B**
GENERAL FUND											
	REVENUE										
199-00	Revenue	41,493,528									
199-7000	Transfers In / Other Resources										
	Total Revenue + Trans In	41,493,528	-	-	-	-	-	-		-	-
	EXPENDITURES										
199 - 11	Instruction	24,484,907			(1,000)				(3,000)	(11,318)	(29,240)
199 - 12	Library	606,530									
199 - 13	Curriculum Dev.& Inst.Stf Dev	589,053									
199 - 21	Inst-Mgt	362,377									21,251
199 - 23	Principal	2,240,546									
199 - 31	Counseling	1,052,412			1,000				3,000		7,989
199 - 33	Health Serv	413,222									
199 - 34	Transportation	1,377,645									
199 - 35	Food Services	63,000									
199 - 36	Uil/Sports/Ec	1,622,634									
199 - 41	Gen Adm	1,600,213	26,000				2,000	3,000		11,318	
199 - 51	Maint/Utilities	6,563,734				58,000					
199 - 52	Security	559,668									
199 - 53	Data Processing	485,547									
199 - 61	Community Services	1,800									
199 - 71	Debt Services	390,352									
199 - 81	Facilities Acq. & Construction			46,000							
199 - 91	Cont.Inst.Svcs.\Public Schls										
199 - 93	Payments To Fiscal Agents\Mbrs										
199 - 99	Appraisal Fees	588,625									
199-8000	Transfers Out / Other Uses										
	Total Exp + Transf Out	43,002,265	26,000	46,000	-	58,000	2,000	3,000	-	-	-
AMENDED GENERAL FUND BUDGET (NET)		(1,508,737)	(26,000)	(46,000)	-	(58,000)	(2,000)	(3,000)	-	-	-

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

	Schedule of Amendments-General Fund	**2025-2026 Original Budget 9/1/2025**	**AUG-(D-Q)**	**AUG-R**	**JUL-K**	**2025-2026 Amended Budget**
GENERAL FUND						
	REVENUE					
199-00	Revenue	41,493,528		122,365		41,997,408
199-7000	Transfers In / Other Resources					-
	Total Revenue + Trans In	41,493,528	-	122,365	-	41,997,408
	EXPENDITURES					
199 - 11	Instruction	24,484,907	100,000		(6,500)	25,116,906
199 - 12	Library	606,530				606,530
199 - 13	Curriculum Dev.& Inst.Stf Dev	589,053				593,697
199 - 21	Inst-Mgt	362,377	25,000			414,196
199 - 23	Principal	2,240,546	60,000		6,500	2,384,336
199 - 31	Counseling	1,052,412	9,000			1,073,401
199 - 33	Health Serv	413,222				481,814
199 - 34	Transportation	1,377,645				2,793,617
199 - 35	Food Services	63,000	7,073			100,048
199 - 36	Uil/Sports/Ec	1,622,634	12,000			1,762,336
199 - 41	Gen Adm	1,600,213	12,000			1,792,938
199 - 51	Maint/Utilities	6,563,734				6,584,534
199 - 52	Security	559,668	70,000			647,859
199 - 53	Data Processing	485,547	7,000			580,371
199 - 61	Community Services	1,800	25,000			26,800
199 - 71	Debt Services	390,352	25,000			415,352
199 - 81	Facilities Acq. & Construction					46,000
199 - 91	Cont.Inst.Svcs.\Public Schls					-
199 - 93	Payments To Fiscal Agents\Mbrs					-
199 - 99	Appraisal Fees	588,625				588,625
199-8000	Transfers Out / Other Uses					-
	Total Exp + Transf Out	43,002,265	352,073	-	-	46,009,360
AMENDED GENERAL FUND BUDGET (NET)		(1,508,737)	(352,073)	122,365	-	(4,011,952)

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

Food Service Budget Revisions		**2025-2026 Original Budget 9/1/2025**	**DEC-C**	**JAN-26-A**	**MAR-26-E**	**2025-2026 Amended Budget**
FOOD SERVICE FUND						
	REVENUE					
240-00	Revenue	1,998,000				1,998,000
240-7000	Transfers In / Other Resources		224,292		(224,292)	-
	Total Revenue + Transf In	1,998,000	224,292	-	(224,292)	1,998,000
	EXPENDITURES					
240 - 35	Food Services	2,369,573		194,262		2,563,835
240 - 51	Maint/Utilities	30,000	30,000			60,000
240-8000	Transfers Out / Other Uses					-
	Total Exp + Transf Out	2,399,573	30,000	194,262	-	2,623,835
AMENDED FOOD SERVICE FUND BUDGET (NET)		(401,573)	194,292	(194,262)	(224,292)	(625,835)

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

Debt Service Budget Revisions		**2025-2026 Original Budget 9/1/2025**				**2025-2026 Amended Budget**
DEBT SERVICE FUND						
	REVENUE					
599-00	Revenue	9,870,680				9,870,680
599-7000	Transfers In / Other Resources					-
	Total Revenue + Transf In	9,870,680	-	-	-	9,870,680
	EXPENDITURES					
599 - 71	Debt Service	10,005,600				10,005,600
599-8000	Transfers Out / Other Uses					-
	Total Exp + Transf Out	10,005,600	-	-	-	10,005,600
AMENDED DEBT SERVICE FUND BUDGET (NET)		(134,920)	-	-	-	(134,920)

Decatur ISD
Historical General Fund Data
As of August 31, 2026

												BUDGET NOT ACTUAL
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	AFR	AFR	AFR	AFR	AFR	AFR	AFR	AFR	AFR	AFR	AFR	UNAUDITED
Revenues	29,863,911	30,548,319	29,949,262	29,526,150	33,295,378	33,408,357	35,181,309	35,029,172	37,387,442	38,872,542	39,069,279	41,997,408
Expenditures	(29,095,188)	(30,107,091)	(29,416,220)	(27,950,031)	(30,326,036)	(32,784,029)	(39,532,707)	(34,295,897)	(38,400,988)	(40,259,556)	(40,560,441)	(46,009,360)
Excess (Deficit)	768,723	441,228	533,042	1,576,119	2,969,342	624,328	(4,351,398)	733,275	(1,013,546)	(1,387,014)	(1,491,162)	(4,011,952)
Other Sources/Uses												
Sale of Prop/Issuance of Debt	18,605	143,000		11,583			4,960,000		50,823	-		
Transfer In							-		391,178			
Transfer Out/Other Uses	(91,593)	(2,013,278)	(5,150,000)	(50,133)	(312,671)	(73,725)	(7,109)	-	-	(40,862)	(505,441)	
	(72,988)	(1,870,278)	(5,150,000)	(38,550)	(312,671)	(73,725)	4,952,891	-	442,001	(40,862)	(505,441)	-
Net Change in Fund Balance	695,735	(1,429,050)	(4,616,958)	1,537,569	2,656,671	550,603	601,493	733,275	(571,545)	(1,427,876)	(1,996,603)	(4,011,952)
Prior Period Adjustment	-	-	-	-			-					
Beginning Fund Balance	11,453,035	12,148,770	10,719,720	6,102,762	7,640,331	10,297,002	10,847,605	11,449,098	12,182,373	11,610,828	10,182,952	8,186,349
Ending Fund Balance	12,148,770	10,719,720	6,102,762	7,640,331	10,297,002	10,847,605	11,449,098	12,182,373	11,610,828	10,182,952	8,186,349	4,174,397
Months of Fund Balance	5.01	4.27	2.49	3.28	4.07	3.97	3.48	4.26	3.63	3.04	2.42	1.09

Decatur ISD
2025-2026 Budget Revisions
As of August 31, 2026

RECORD OF BUDGET REVISION DETAIL

SEP-A	Three of four buses ordered in 2024-2025 did not come in by 8/31/2025. The General Fund budget was amended to provide funding for the new buses.
SEP-B	Recognize insurance revenue on vehicle accident and recognize same expense.
OCT-A	Amendment to fund Jwood signs, moved part from maintenance amended F-36 by difference to fund project
DEC-A	Insurance recovery to revenue and expense
DEC-B	Funding to MMS soccer boys and girls
DEC-C	Repayment for lunch tables from General Fund to Food Service (Reversed by MAR-26-E)
DEC-D	Budgeting of Career and Technology funding from prior year.
JAN-2026-A	Technical correction of DEC-25-C to correct function on amendment
JAN-2026-B	Communications budget increase re to community surveys and other information
JAN-2026-C	Neutral budget increase to recognize UIL revenue and UIL exp for academic UIL meets.
FEBRUARY	There were no amendments in February 2026.
MAR-26-A	Recognize state foundation revenue update and SHARS overpayment to state
MAR-26-B	Recognize state foundation revenue and appropriate $20,000 for communications department
MAR-26-C	Recognize state foundation revenue and appropriate $15,000 for safety department study w ESC 11
MAR-26-D	Recognize state foundation revenue and appropriate $9,738 for legal fees to Perdue for property study to comptroller.
MAR-26-E	Reverse DEC-25-C (entry completed by auditor in audit)
MAR-26-F	Recognize state foundation revenue update and update Career and Technology estimated required spending
APR-26-A	Communications budget increase re to community surveys and other information
APR-26-B	Increase legal budget
MAY-26-A	Internal transfer $8,500 from function 51 to function 41.
JUN-26-A	Bus purchase to be reimbursed by bond
JUN-26-B	Meal reimbursements to cafeteria for unpaid student meals
JUN-26(C-I)	Capital Improvement Funds for Bond Issues
JUN-26-J	Salary Adjustments in General Fund
JUL-26-A	Debt Service (Permission for accounting entry for bond issue)
JUL-26-B	Legal fees
JUL-26-C	Renn water heater replacement
JUL-26-D	Special ed transfer
JUL-26-F	Increase utilty budget
JUL-26-G	Communications supplies
JUL-26-H	Legal fees
JUL-26-I	Not used
JUL-26-J	SE transfer for August billings ($3,000)
JUL-26-K	Misc. internal transfers ($6,500)
AUG-26-A	Misc. internal transfers ($11,318)
AUG-26-B	Special Ed contracted services transfers ($29,240)
AUG-26-C1	Code correction
AUG-26-C2	Bond Entries
AUG-26-(D-P)	Year End Amendment
AUG-26-Q	Not used
AUG-26-R	Revenue Amendment
AUG-26-S	Bone Permission
AUG-26-T	Permission to transfer up to $150,000 as needed
AUG-26-U	Medicare Part D Entries