Decatur ISD
Monthly Financial Statements
as of October 31, 2026

Presented for November 16, 2026
Decatur Independent School District
Board of Trustees Meeting

Decatur ISD
Monthly Financial Statements
as of October 31, 2026

Key Financial Information

Primary Operating Funds	Adopted Expenditures	Amended Expenditures/Uses
General Fund	$43,295,881	$43,295,881
Child Nutrition	$2,127,415	$2,127,415
Debt Service	$11,357,888	$11,357,888

Budget Amendments Due to Prior Year Activities: $788,647

Tax Rate	2025	2026
General Fund	$0.6692	$0.6631
Debt Service	$0.2337	$0.2557

	2025	2026
Certified Tax Values	$4,051,832,598	$4,095,148,076
Certified Property Value per rADA	$1,147,802/rADA	$1,160,073 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: 2025-2026 TEA Summary of Finances (3,530) 2026-2027 DISD Budget (3,530)

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 "2026-2027 Budget Revisions". Certain changes, increases or decreases, in budgeted revenues or appropriations in the General Fund, Child Nutrition Fund, and Debt Service Fund are generally required to be approved by the Decatur ISD Board of Trustees.

Superintendent of Schools
Taylor Williams

Board Members

Stan Shults	Board President	Nate Bayless	Board Trustee
Sandrea Schneider	Board Secretary	Delvon Campbell	Board Trustee
Dr. Matt Joiner	Board Vice President	Meagan Hood	Board Trustee
Cnythia Alvarez	Board Trustee		

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
Historical General Fund Data
As of October 31, 2026

	2014-2015 AFR	2015-2016 AFR	2016-2017 AFR	2017-2018 AFR	2018-2019 AFR	2019-2020 AFR	2020-2021 AFR	2021-2022 AFR	2022-2023 AFR	2023-2024 AFR	2024-2025 AFR	**BUDGET NOT ACTUAL** 2025-2026 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	42,856,883
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)	(43,671,052)
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)	(814,169)
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)	(814,169)
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	7,372,180
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	2.03

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

GENERAL FUND M & O RATE = $0.6631	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES								
5711 Taxes (Current Year)	25,236,508	25,236,508	602,900	2.4%	24,633,608	25,398,168	559,023	2.2%
5712 Taxes (Delinquent)	232,000	232,000	40,652	17.5%	191,348	250,000	50,875	20.4%
5719 Penalties and Interest	325,000	325,000	19,871	6.1%	305,129	300,000	31,027	10.3%
Total Taxes	25,793,508	25,793,508	663,422	2.6%	25,130,086	25,948,168	640,926	2.5%
5739 Tuition	-	-	-		-	12,000	-	0.0%
5742 Investment Earnings	800,000	800,000	89,454	11.2%	710,546	700,000	106,935	15.3%
5743 Rent	35,000	35,000	2,485	7.1%	32,516	20,000	7,892	39.5%
5744 Gifts	5,000	5,000	1,000		4,000	-	104,579	
5745 Insurance Recovery	5,000	5,000	-	0.0%	5,000	6,490	4,174	
5749 Other Local Revenue	45,000	45,000	5,257		39,743	100,000	4,181	4.2%
5752 Activity/Athletic Revenue	120,000	120,000	41,590	34.7%	78,410	105,000	46,023	43.8%
5753 Extracurricular Revenue	-	-	-			20,000	-	
5769 Intermediate/Other Gvt. Rev	-	-	-		-	-	-	
Total Other Local Resources	1,010,000	1,010,000	139,786	13.8%	870,214	963,490	273,785	28.4%
Total Local Resources	26,803,508	26,803,508	803,208	3.0%	26,000,300	26,911,658	914,710	3.4%
STATE REVENUE								
5811 Permanent School Fund	2,118,047	2,118,047	206,706	9.8%	1,911,341	1,657,676	298,148	18.0%
5812 Foundation School Program	10,782,121	10,782,121	4,704,669	43.6%	6,077,452	11,467,510	11,078,442	96.6%
5831 TRS On-Behalf Payments	1,966,867	1,966,867	329,763	16.8%	1,637,104	2,112,495	325,552	15.4%
Total State Resources	14,867,035	14,867,035	5,241,138	35.3%	9,625,897	15,237,681	11,702,142	76.8%
FEDERAL REVENUE								
5931 School Health Services (SHARS)	65,000	65,000	11,026	17.0%	53,974	60,000	4,991	8.3%
5941 Impact Aid	25,000	25,000	-		25,000	25,000	-	0.0%
Total Federal Resources	90,000	90,000	11,026	12.3%	78,974	85,000	4,991	5.9%
OTHER SOURCES								
7000 Other Sources/Transfer In	-		-	-	-	-	-	-
TOTAL REVENUE	41,760,543	41,760,543	6,055,371	14.5%	35,705,172	42,234,339	12,621,844	29.9%
EXPENSES								
11-Instruction	25,497,520	25,497,520	4,463,827	17.5%	21,033,693	25,263,557	4,152,816	16.4%
12-Library	573,783	573,783	102,689	17.9%	471,094	610,590	103,569	17.0%
13-Cirrculum Development	679,494	679,494	112,991	16.6%	566,503	596,843	76,009	12.7%
21-Instructional Leadership	374,706	374,706	57,523	15.4%	317,183	416,665	65,652	15.8%
23-Principals	2,472,988	2,472,988	426,247	17.2%	2,046,741	2,400,714	381,963	15.9%
31-Counseling	1,093,804	1,093,804	180,744	16.5%	913,060	1,079,261	170,808	15.8%
33-Health Services	352,134	352,134	91,311	25.9%	260,823	484,207	79,704	16.5%
34-Transportation	1,330,412	1,330,412	342,340	25.7%	988,072	2,803,506	496,179	17.7%
35-Food Service	60,000	60,000	6,943	11.6%	53,057	106,641	6,350	6.0%
36-Extra-curricular Activities	1,572,107	1,572,107	274,101	17.4%	1,298,006	1,768,723	366,699	20.7%
41-Administration	1,626,283	1,626,283	347,684	21.4%	1,278,599	1,800,716	327,183	18.2%
51-Maintenance	5,860,312	5,860,312	1,390,074	23.7%	4,470,238	6,606,039	1,856,163	28.1%
52-Security	258,004	258,004	9,094	3.5%	248,910	648,550	23,677	3.7%
53-Data Processing	505,334	505,334	180,130	35.6%	325,204	583,502	161,925	27.8%
61-Community Service	1,000	1,000	-	0.0%	1,000	26,800	-	0.0%
71-Debt Service	400,000	400,000	-	0.0%	400,000	415,352	-	0.0%
81-Facilities	-	-	-	-	-	46,000	-	
91-Recapture	-	-	-	-	-	-	-	-
93-Special Education SSA	-	-	-	-	-	-	-	-
99-Appraisal Costs	638,000	638,000	149,525	23.4%	488,475	588,625	131,252	22.3%
	43,295,881	43,295,881	8,135,224	18.8%	35,160,657	46,246,291	8,399,950	18.2%
TRANSFERS OUT/OTHER USES	-	-	-			-	-	-
EXPENES + TRANSFERS	43,295,881	43,295,881	8,135,224	18.8%		46,246,291	8,399,950	18.2%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	(1,535,338)	(1,535,338)	(2,079,853)			(4,011,952)	4,221,894	
AUGUST 31, 2025 BEGINNING FUND BAL								
AUGUST 31, 2026 BUDGETED FUND BAL								

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
11 INSTRUCTION								
6100 Payroll/Benefits	23,592,909	23,750,259	3,693,702	15.6%	20,056,557	22,954,096	3,792,774	16.5%
6200 Contracted Services	654,520	674,310	310,403	46.0%	363,907	770,491	93,314	12.1%
6300 Supplies	1,104,196	819,956	440,001	53.7%	379,955	1,281,590	257,811	20.1%
6400 Other Operating	145,895	152,995	19,720	12.9%	133,275	112,380	8,917	7.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	100,000	-	-	100,000	145,000	-	-
	25,497,520	25,497,520	4,463,827	17.5%	21,033,693	25,263,557	4,152,816	16.4%
12 LIBRARY								
6100 Payroll/Benefits	506,957	510,257	82,131	16.1%	428,126	535,064	79,374	14.8%
6200 Contracted Services	1,000	1,000	-	0.0%	1,000	9,200	2,619	28.5%
6300 Supplies	58,672	55,372	19,414	35.1%	35,958	58,512	19,382	33.1%
6400 Other Operating	7,154	7,154	1,144	16.0%	6,010	7,814	2,194	28.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	573,783	573,783	102,689	17.9%	471,094	610,590	103,569	17.0%
13 CURRICULUM								
6100 Payroll/Benefits	537,019	547,019	71,511	13.1%	475,508	419,209	72,262	17.2%
6200 Contracted Services	70,515	70,515	38,010	53.9%	32,505	92,164	1,090	1.2%
6300 Supplies	29,500	19,500	316	1.6%	19,184	29,370	1,040	3.5%
6400 Other Operating	42,460	42,460	3,153	7.4%	39,307	56,100	1,618	2.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	679,494	679,494	112,991	16.6%	566,503	596,843	76,009	12.7%
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	338,506	273,506	42,762	15.6%	230,744	369,214	59,597	16.1%
6200 Contracted Services	2,000	77,000	9,677	12.6%	67,323	21,325	528	2.5%
6300 Supplies	16,125	6,125	1,298	21.2%	4,827	5,875	998	17.0%
6400 Other Operating	18,075	18,075	3,787	20.9%	14,288	20,251	4,530	22.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	374,706	374,706	57,523	15.4%	317,183	416,665	65,652	15.8%
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,398,133	2,398,133	418,304	17.4%	1,979,829	2,324,604	374,083	16.1%
6200 Contracted Services	11,680	11,680	-	0.0%	11,680	20,129	1,284	6.4%
6300 Supplies	32,294	32,294	4,859	15.0%	27,435	30,694	2,752	9.0%
6400 Other Operating	30,881	30,881	3,085	10.0%	27,796	25,287	3,843	15.2%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-		-	-	-
	2,472,988	2,472,988	426,247	17.2%	2,046,741	2,400,714	381,963	15.9%
31 COUNSELING SERVICES								
6100 Payroll/Benefits	980,732	980,732	165,449	16.9%	815,284	966,489	159,312	16.5%
6200 Contracted Services	77,300	77,300	11,100	14.4%	66,200	82,170	7,450	9.1%
6300 Supplies	22,131	22,131	4,050	18.3%	18,081	20,250	1,975	9.8%
6400 Other Operating	13,641	13,641	146	1.1%	13,495	10,352	2,072	20.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-		-	-	-
	1,093,804	1,093,804	180,744	16.5%	913,060	1,079,261	170,808	15.8%

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
33 HEALTH SERVICES								
6100 Payroll/Benefits	268,184	268,184	52,639	19.6%	215,545	381,665	64,056	16.8%
6200 Contracted Services	64,000	64,000	37,395	-	26,605	15,000	13,915	-
6300 Supplies	19,950	19,950	1,276	6.4%	18,674	18,950	1,734	9.1%
6400 Other Operating	-	-	-	-	-	68,592	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	352,134	352,134	91,311	25.9%	260,823	484,207	79,704	16.5%
34 TRANSPORTATION								
6100 Payroll/Benefits	982,402	982,402	198,431	20.2%	783,971	1,211,648	207,444	17.1%
6200 Contracted Services	60,500	60,500	8,163	13.5%	52,337	57,525	14,978	26.0%
6300 Supplies	343,320	338,320	71,767	21.2%	266,553	376,270	93,948	25.0%
6400 Other Operating	(55,810)	(50,810)	63,980	-125.9%	(114,790)	(63,647)	34,724	-54.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	1,221,710	145,086	-
	1,330,412	1,330,412	342,340	25.7%	988,072	2,803,506	496,179	17.7%
35 FOOD SERVICE								
6100 Payroll/Benefits	-	-	6,943	-	(6,943)	73,666	6,350	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	60,000	60,000	-	-	60,000	32,975	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
Note: This function is for General Fund Food Service related expenditures. The Child Nutrition Program is a separate fund, Fund 240.	60,000	60,000	6,943	11.6%	53,057	106,641	6,350	6.0%
36 EXTRACURRICULAR/UIL								
6100 Payroll/Benefits	956,350	966,350	153,093	15.8%	813,257	1,053,338	157,526	15.0%
6200 Contracted Services	126,120	116,120	35,780	30.8%	80,340	120,281	36,021	29.9%
6300 Supplies	156,187	158,187	33,441	21.1%	124,746	202,068	95,156	47.1%
6400 Other Operating	333,450	331,450	51,787	15.6%	279,663	393,036	77,997	19.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,572,107	1,572,107	274,101	17.4%	1,298,006	1,768,723	366,699	20.7%
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,257,303	1,257,303	224,871	17.9%	1,032,432	1,319,623	226,811	17.2%
6200 Contracted Services	204,550	204,550	62,060	30.3%	142,490	280,753	37,099	13.2%
6300 Supplies	58,780	58,480	41,810	71.5%	16,670	98,951	34,614	35.0%
6400 Other Operating	105,650	105,950	18,942	17.9%	87,008	101,389	28,660	28.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,626,283	1,626,283	347,684	21.4%	1,278,599	1,800,716	327,183	18.2%
51 MAINTENENACE								
6100 Payroll/Benefits	2,682,126	2,682,126	425,456	15.9%	2,256,670	2,802,225	478,412	17.1%
6200 Contracted Services	2,172,986	2,172,986	352,448	16.2%	1,820,538	2,314,023	328,037	14.2%
6300 Supplies	448,650	448,650	118,580	26.4%	330,070	549,609	133,753	24.3%
6400 Other Operating	556,550	556,550	493,590	88.7%	62,960	940,182	915,962	97.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	5,860,312	5,860,312	1,390,074	23.7%	4,470,238	6,606,039	1,856,163	28.1%

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
52 SECURITY								
6100 Payroll/Benefits	12,744	12,744	-	0.0%	12,744	144,890	13,573	9.4%
6200 Contracted Services	214,260	214,260	6,440	3.0%	207,820	483,544	9,516	2.0%
6300 Supplies	15,000	15,000	2,654	17.7%	12,346	4,116	-	0.0%
6400 Other Operating	16,000	16,000	-	0.0%	16,000	16,000	588	3.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	258,004	258,004	9,094	3.5%	248,910	648,550	23,677	3.7%
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	286,960	286,960	54,255	18.9%	232,705	329,036	56,627	17.2%
6200 Contracted Services	24,380	24,380	18,335	75.2%	6,045	59,225	4,460	7.5%
6300 Supplies	188,414	188,414	107,540	57.1%	80,874	195,061	100,838	51.7%
6400 Other Operating	5,580	5,580	-	0.0%	5,580	180	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	505,334	505,334	180,130	35.6%	325,204	583,502	161,925	27.8%
61 COMMUNITY SERVICES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	1,000	1,000	-	-	1,000	26,800	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,000	1,000	-	-	1,000	26,800	-	-
71 DEBT SERVICE								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	400,000	400,000	-	0.0%	400,000	415,352	-	0.0%
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.	400,000	400,000	-	0.0%	400,000	415,352	-	0.0%
81 FACILITIES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	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 October 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 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	638,000	638,000	149,525	-	488,475	588,625	131,252	22.3%
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.	638,000	638,000	149,525	-	488,475	588,625	131,252	22.3%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	-	#DIV/0!
	43,295,881	43,295,881	8,135,224	-	35,160,657	46,246,291	8,399,950	18.2%

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

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
6100 Payroll/Benefits	34,800,325	34,915,975	5,589,547	16.0%	29,326,428	34,884,767	5,748,200	16.5%
6200 Contracted Services	4,321,811	4,406,601	1,039,337	23.6%	3,367,264	4,914,455	681,563	13.9%
6300 Supplies	2,493,219	2,182,379	847,006	38.8%	1,335,373	2,871,317	743,999	25.9%
6400 Other Operating	1,280,526	1,290,926	659,333	51.1%	631,593	1,747,690	1,081,103	61.9%
6500 Debt Service	400,000	400,000	-	0.0%	400,000	415,352	-	0.0%
6600 Capital Outlay	-	100,000	-	0.0%	100,000	1,412,710	145,086	10.3%
	43,295,881	43,295,881	8,135,224	18.8%	35,160,657	46,246,291	8,399,950	18.2%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses		-	-	-	-	-	-	
	43,295,881	43,295,881	8,135,224	-	35,160,657	46,246,291	8,399,950	

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of October 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	67,007.10	19.6%	274,687
6115 Longevity Balance	226,000.00	226,000.00	0	0.0%	226,000
6117 Annual Stipend	79,050.00	79,050.00	0	0.0%	79,050
6118 Extra Duty Prof	611,000.00	611,000.00	103,708.72	17.0%	507,291
6119 Professional Personnel	21,911,033.00	22,054,633.00	3,593,321.16	16.3%	18,461,312
6121 Extra Duty Pay/Overtime	240,200.00	240,200.00	35,457.41	14.8%	204,743
6122 Subs For Para Professionals	76,850.00	76,850.00	50	0.1%	76,800
6129 Support Personnel	5,409,128.00	5,409,128.00	943,762.90	17.4%	4,465,365
6139 Employee Allowances	4,407.00	4,407.00	839.27	19.0%	3,568
6141 Social Security/Medicare	403,174.00	403,174.00	66,029.08	16.4%	337,145
6142 Group Health & Life Insurance	2,180,037.00	2,155,087.00	97,258.36	4.5%	2,057,829
6143 Worker's Compensation	129,994.00	129,994.00	103,888.00	79.9%	26,106
6144 Tres On-Behalf	1,966,867.00	1,966,867.00	329,762.67	16.8%	1,637,104
6145 Unemployment Compensation	18,000.00	18,000.00	16,320.00	90.7%	1,680
6146 Teacher Retirement/Tres Care	1,202,891.00	1,199,891.00	232,142.31	19.3%	967,749
Total Payroll	34,800,325	34,915,975	5,589,547	16.0%	29,326,428
62-- CONTRACTED SERVICES					
6211 Legal Services	55,200.00	55,200.00	34,455.00	62.4%	20,745
6212 Audit Services	55,000.00	55,000.00	0	0.0%	55,000
6213 Tax Appraisal & Collection	678,000.00	678,000.00	158,365.50	23.4%	519,635
6214 Lobbying Expenses	1,877.00	1,877.00	0	0.0%	1,877
6219 Professional Services	376,973.00	366,973.00	69,994.34	19.1%	296,979
6239 E.S.C. Services	135,500.00	139,800.00	100,718.08	72.0%	39,082
6249 Contracted Maint. & Repair	265,552.00	272,202.00	109,518.54	40.2%	162,683
6255 Water/Sanitation	270,000.00	270,000.00	54,678.80	20.3%	215,321
6256 Telephone	157,500.00	157,500.00	26,205.21	16.6%	131,295
6257 Electricity	1,315,786.00	1,315,786.00	167,087.37	12.7%	1,148,699
6258 Gas	177,500.00	177,500.00	3,231.58	1.8%	174,268
6268 Copy Rental	98,060.00	98,060.00	1,225.04	1.2%	96,835
6269 Rentals - Operating Leases	135,400.00	140,400.00	83,503.95	59.5%	56,896
6295 Misc Contracted Services	2,673.00	2,673.00	0	0.0%	2,673
6299 Misc. Contracted Services	596,790.00	675,630.00	230,353.80	34.1%	445,276
Total Contracted Services	4,321,811	4,406,601	1,039,337	23.6%	3,367,264
63-- SUPPLIES					
6311 Gasoline & Fuels For Vehicles	270,000.00	265,000.00	62,049.91	23.4%	202,950
6316 Janitor Supplies	162,000.00	162,000.00	19,217.88	11.9%	142,782
6317 Grounds Supplies	75,750.00	75,750.00	16,010.36	21.1%	59,740
6319 Supplies For Maint.& Operation	187,000.00	187,000.00	78,563.15	42.0%	108,437
6328 Library Books	16,940.00	16,040.00	4,718.11	29.4%	11,322
6329 Reading Materials	29,680.00	29,680.00	1,278.26	4.3%	28,402
6339 Testing Materials	13,000.00	13,000.00	545	4.2%	12,455
6395 Inventoried Supplies	11,480.00	11,480.00	5,000.00	43.6%	6,480
6398 Postage	5,000.00	5,000.00	1,255.98	25.1%	3,744
6399 General Supplies	1,722,369.00	1,417,429.00	658,367.77	46.4%	759,061
Total Supplies	2,493,219	2,182,379	847,006	38.8%	1,335,373
64-- OTHER EXPENSES/OTHER OPERATING					
6411 Travel - Employee Only	225,818.00	227,818.00	29,448.97	12.9%	198,369
6412 Travel - Students	231,815.00	227,815.00	14,051.00	6.2%	213,764
6413 Stipends-None Employees	0.00	0.00	0.00	0.0%	-
6419 Travel - Non-Employees	11,000.00	11,000.00	0	0.0%	11,000
6426 Property Insurance	550,000.00	550,000.00	493,590.00	89.7%	56,410
6429 Insurance & Bonding Costs	84,000.00	89,000.00	76,845.84	86.3%	12,154
6439 Election Costs	10,000.00	10,000.00	0	0.0%	10,000
6491 Statutory Required Pub Exp	1,000.00	1,000.00	683.8	68.4%	316
6494 Reclassified Trans. Expenses	-148,500.00	-148,500.00	-12,840.39	8.6%	(135,660)
6495 Membership	14,271.00	14,571.00	5,717.00	39.2%	8,854
6498 Awards	3,700.00	3,700.00	0	0.0%	3,700
6499 Misc. Operating Costs	297,422.00	304,522.00	51,836.76	17.0%	252,685
Total Other Operating	1,280,526	1,290,926	659,333	51.1%	631,593
65-- DEBT SERVICE					
6512 Capital Lease Principal	315,000.00	315,000.00	0	0.0%	315,000
6523 Interest On Debt	85,000.00	85,000.00	0	0.0%	85,000
Total Debt Service	400,000	400,000	-	0.0%	400,000
66-- Capital Outlay					
6631 Vehicles/Improvements	0.00	100,000.00	0.00	0.0%	100,000
TOTAL FOR GENERAL FUND OBJECT DETAIL	43,295,881	43,295,881	8,135,224		35,160,657

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

CAFETERIA FUND	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	600,000.00	600,000.00	133,861.17		466,138.83	775,000.00	155,368.87	
STATE REVENUE	9,000.00	9,000.00			9,000.00	10,000.00		
FEDERAL REVENUE	1,223,000.00	1,223,000.00	85,072.88		1,137,927.12	1,213,000.00	120,544.75	
Total Federal Resources	1,832,000	1,832,000	218,934	12.0%	1,613,066	1,998,000	275,914	13.8%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0			0	-	0.00	-
TOTAL REVENUE	1,832,000	1,832,000	218,934	12.0%	1,613,066	1,998,000	275,914	13.8%
EXPENSES								
11-Instruction	-	-	-		-	-	-	
12-Library	-	-	-		-	-	-	
13-Cirrculum Development	-	-	-		-	-	-	
21-Instructional Leadership	-	-	-		-	-	-	
23-Principals	-	-	-		-	-	-	
31-Counseling	-	-	-		-	-	-	
33-Health Services	-	-	-		-	-	-	
34-Transportation	-	-	-		-	-	-	
35-Food Service	2,079,415.00	2,079,415.00	269,161.64		1,810,253.36	2,563,835.00	321,199.52	
36-Extra-curricular Activities	-	-	-		-	-	-	
41-Administration	-	-	-		-	-	-	
51-Maintenance	48,000.00	48,000.00	4,788.47		43,211.53	60,000.00	8,797.10	
52-Security	-	-	-		-	-		
53-Data Processing	-	-	-		-	-	-	
61-Community Service	-	-	-		-	-	-	
71-Debt Service	-	-	-		-	-	-	
81-Facilities	-	-	-		-	-	-	
91-Recapture	-	-	-		-	-	-	
93-Special Education SSA	-	-	-		-	-	-	
99-Appraisal Costs	-	-	-		-	-	-	
	2,127,415	2,127,415	273,950	12.9%	1,853,465	2,623,835	329,997	12.6%
TRANSFERS OUT/OTHER USES	-	-	-			-	-	-
EXPENES + TRANSFERS	2,127,415	2,127,415	273,950	12.9%		2,623,835	329,997	12.6%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	(295,415)	(295,415)	(55,016)			(625,835)	(54,083)	

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

DEBT SERVICE (I & S) FUND I & S RATE = $0.2557	Current Year 9/1/26 to 10/31/2026 Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2025 to 10/31/2025 Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES	9,886,156.00	9,886,156.00	284,459.41		9,601,696.59	11,811,387.00	241,989.18	
STATE REVENUE	770,136.00	770,136.00			770,136.00	1,148,023.00	0.00	
FEDERAL REVENUE						163,065.00	0	
Total Federal Resources	10,656,292	10,656,292	284,459	2.7%	10,371,833	13,122,475	241,989	1.8%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-		-			-
TOTAL REVENUE	10,656,292	10,656,292	284,459	2.7%	10,371,833	13,122,475	241,989	1.8%
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	11,357,888.00	11,357,888.00	-1,500.00		11,359,388.00	10,331,665.00	4,500.00	0.0%
81-Facilities	-	-	-		-	-	-	
91-Recapture	0	0	0		-	-	-	
93-Special Education SSA	0	0	0		-	-	-	
99-Appraisal Costs	0	0	0		-	-	-	
	11,357,888	11,357,888	-1,500	0.0%	11,359,388	10,331,665	4,500	0.0%
TRANSFERS OUT/OTHER USES	0	0	0			-	-	-
EXPENES + TRANSFERS	11,357,888	11,357,888	-1,500	0.0%	11,359,388	10,331,665	4,500	0.0%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	-701,596	-701,596	285,959		-987,555	2,790,810	237,489	

Decatur ISD
2026-2027 Budget Revisions
As of October 31, 2026

	Schedule of Amendments-General Fund	2026-2027 Original Budget 9/1/2026	SEP	OCT		2026-2027 Amended Budget
GENERAL FUND						
	REVENUE					
199-00	Revenue	41,760,543				41,760,543
199-7000	Transfers In / Other Resources					-
	Total Revenue + Trans In	41,760,543	-	-	-	41,760,543
	EXPENDITURES					
199 - 11	Instruction	25,497,520				25,497,520
199 - 12	Library	573,783				573,783
199 - 13	Curriculum Dev.& Inst.Stf Dev	679,494				679,494
199 - 21	Inst-Mgt	374,706				374,706
199 - 23	Principal	2,472,988				2,472,988
199 - 31	Counseling	1,093,804				1,093,804
199 - 33	Health Serv	352,134				352,134
199 - 34	Transportation	1,330,412				1,330,412
199 - 35	Food Services	60,000				60,000
199 - 36	Uil/Sports/Ec	1,572,107				1,572,107
199 - 41	Gen Adm	1,626,283				1,626,283
199 - 51	Maint/Utilities	5,860,312				5,860,312
199 - 52	Security	258,004				258,004
199 - 53	Data Processing	505,334				505,334
199 - 61	Community Services	1,000				1,000
199 - 71	Debt Services	400,000				400,000
199 - 81	Facilities Acq. & Construction	-				-
199 - 91	Cont.Inst.Svcs.\Public Schls	-				-
199 - 93	Payments To Fiscal Agents\Mbrs	-				-
199 - 99	Appraisal Fees	638,000				638,000
199-8000	Transfers Out / Other Uses	-				-
	Total Exp + Transf Out	43,295,881	-	-	-	43,295,881
AMENDED GENERAL FUND BUDGET (NET)		(1,535,338)	-	-	-	(1,535,338)