Decatur ISD
Monthly Financial Statements
as of July 31, 2026

Presented for August 17, 2026
Decatur Independent School District
Board of Trustees Meeting

Decatur ISD
Monthly Financial Statements
as of July 31, 2026

Key Financial Information

Primary Operating Funds	Adopted Expenditures	Amended Expenditures/Uses
General Fund	$43,002,265	$45,657,287
Child Nutrition	$2,399,573	$2,623,835
Debt Service	$10,005,600	$10,005,600
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 August 6, 2025: Aa2 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 July 31, 2026

GENERAL FUND M & O RATE = $0.6631	Current Year 9/1/25 to 7/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 7/31/2025 Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES								
5711 Taxes (Current Year)	25,398,168	25,398,168	24,905,360	98.1%	492,808	24,143,045	24,100,114	99.8%
5712 Taxes (Delinquent)	250,000	250,000	250,906	100.4%	(906)	250,000	251,890	100.8%
5719 Penalties and Interest	300,000	300,000	284,672	94.9%	15,328	200,000	284,282	142.1%
Total Taxes	25,948,168	25,948,168	25,440,938	98.0%	507,230	24,593,045	24,636,286	100.2%
5739 Tuition	12,000	12,000	-	0.0%	12,000	15,000	11,175	74.5%
5742 Investment Earnings	700,000	700,000	759,237	108.5%	(59,237)	600,000	779,493	129.9%
5743 Rent	20,000	20,000	36,279	181.4%	(16,279)	15,000	28,141	187.6%
5744 Gifts	-	-	106,829		(106,829)	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	47,241		52,759	150,000	41,474	27.6%
5752 Activity/Athletic Revenue	105,000	105,000	99,246	94.5%	5,754	100,000	103,205	103.2%
5753 Extracurricular Revenue	-	20,000	34,148			-	-	
5769 Intermediate/Other Gvt. Rev	-	-	-		-	-	-	
Total Other Local Resources	937,000	963,490	1,089,469	113.1%	(111,830)	882,000	978,001	110.9%
Total Local Resources	26,885,168	26,911,658	26,530,407	98.6%	395,400	25,475,045	25,614,287	100.5%
STATE REVENUE								
5811 Permanent School Fund	1,412,693	1,412,693	1,347,576	95.4%	65,117	1,415,530	1,715,479	121.2%
5812 Foundation School Program	11,235,103	11,590,128	11,082,902	95.6%	507,226	9,265,883	6,075,059	65.6%
5831 TRS On-Behalf Payments	1,875,564	1,875,564	1,818,102	96.9%	57,462	1,751,479	1,720,569	98.2%
Total State Resources	14,523,360	14,878,385	14,248,580	95.8%	629,805	12,432,892	9,511,107	76.5%
FEDERAL REVENUE								
5931 School Health Services (SHARS)	60,000	60,000	67,132	111.9%	(7,132)	250,000	27,981	11.2%
5941 Impact Aid	25,000	25,000	-		25,000	25,000	-	0.0%
Total Federal Resources	85,000	85,000	67,132	79.0%	17,868	275,000	27,981	10.2%
OTHER SOURCES								
7000 Other Sources/Transfer In	-		-	-	-	-	-	-
TOTAL REVENUE	41,493,528	41,875,043	40,846,119	97.5%	1,043,073	38,182,937	35,153,375	92.1%
EXPENSES								
11-Instruction	24,484,907	25,057,464	22,839,538	91.1%	2,217,926	22,596,090	20,016,178	88.6%
12-Library	606,530	606,530	486,049	80.1%	120,481	476,615	411,761	86.4%
13-Cirrculum Development	589,053	593,697	491,416	82.8%	102,281	442,205	319,433	72.2%
21-Instructional Leadership	362,377	367,945	333,609	90.7%	34,336	387,255	327,629	84.6%
23-Principals	2,240,546	2,324,336	2,127,890	91.5%	196,446	2,302,535	2,073,172	90.0%
31-Counseling	1,052,412	1,056,412	939,162	88.9%	117,250	1,067,322	942,784	88.3%
33-Health Services	413,222	481,814	387,758	80.5%	94,056	379,411	305,394	80.5%
34-Transportation	1,377,645	2,793,617	2,597,308	93.0%	196,309	2,057,891	1,883,524	91.5%
35-Food Service	63,000	92,975	48,586	52.3%	44,389	186,569	42,798	22.9%
36-Extra-curricular Activities	1,622,634	1,750,336	1,627,623	93.0%	122,713	1,743,797	1,563,166	89.6%
41-Administration	1,600,213	1,769,620	1,621,643	91.6%	147,977	1,721,878	1,530,536	88.9%
51-Maintenance	6,563,734	6,584,534	5,628,254	85.5%	956,280	6,375,913	5,685,910	89.2%
52-Security	559,668	577,859	460,211	79.6%	117,648	578,770	436,503	75.4%
53-Data Processing	485,547	573,371	488,733	85.2%	84,638	571,495	462,622	80.9%
61-Community Service	1,800	1,800	1,788	99.3%	12	1,800	620	34.4%
71-Debt Service	390,352	390,352	349,460	89.5%	40,892	393,430	347,970	88.4%
81-Facilities	-	46,000	44,560	-	1,440	-	-	
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	45,657,287	41,053,415	89.9%	4,603,872	41,820,601	36,883,325	88.2%
TRANSFERS OUT/OTHER USES	-	-	-			-	-	-
EXPENES + TRANSFERS	43,002,265	45,657,287	41,053,415	89.9%		41,820,601	36,883,325	88.2%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	(1,508,737)	(3,782,244)	(207,296)					
AUGUST 31, 2025 BEGINNING FUND BAL	8,186,349	8,186,349						
AUGUST 31, 2026 BUDGETED FUND BAL	6,677,612	4,404,105						

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 7/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 7/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
11 INSTRUCTION								
6100 Payroll/Benefits	22,641,570	22,753,600	20,881,436	91.8%	1,872,164	20,871,040	18,676,069	89.5%
6200 Contracted Services	552,092	754,791	704,566	93.3%	50,225	616,907	443,729	71.9%
6300 Supplies	1,083,400	1,338,613	1,075,415	80.3%	263,198	899,186	729,625	81.1%
6400 Other Operating	142,845	115,460	88,557	76.7%	26,904	145,571	103,369	71.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	65,000	95,000	89,565	-	5,435	63,386	63,386	-
	24,484,907	25,057,464	22,839,538	91.1%	2,217,926	22,596,090	20,016,178	88.6%
12 LIBRARY								
6100 Payroll/Benefits	531,004	531,004	424,399	79.9%	106,605	401,064	346,135	86.3%
6200 Contracted Services	10,800	9,200	5,968	64.9%	3,232	6,071	4,767	78.5%
6300 Supplies	57,572	58,512	48,904	83.6%	9,608	57,861	50,729	87.7%
6400 Other Operating	7,154	7,814	6,778	86.7%	1,036	11,619	10,130	87.2%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	606,530	606,530	486,049	80.1%	120,481	476,615	411,761	86.4%
13 CURRICULUM								
6100 Payroll/Benefits	411,419	416,063	390,890	93.9%	25,173	252,566	214,710	85.0%
6200 Contracted Services	85,689	89,164	63,511	71.2%	25,653	104,964	60,821	57.9%
6300 Supplies	36,145	32,370	10,770	33.3%	21,600	31,656	22,871	72.2%
6400 Other Operating	55,800	56,100	26,244	46.8%	29,856	53,019	21,031	39.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	589,053	593,697	491,416	82.8%	102,281	442,205	319,433	72.2%
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	336,177	341,745	315,713	92.4%	26,032	360,134	308,100	85.6%
6200 Contracted Services	1,000	2,450	2,046	83.5%	404	6,471	4,682	72.4%
6300 Supplies	6,125	5,675	4,345	76.6%	1,330	12,314	6,979	56.7%
6400 Other Operating	19,075	18,075	11,505	63.7%	6,570	8,336	7,868	94.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	362,377	367,945	333,609	90.7%	34,336	387,255	327,629	84.6%
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,170,936	2,248,226	2,064,597	91.8%	183,629	2,230,455	2,014,347	90.3%
6200 Contracted Services	6,435	20,129	13,422	66.7%	6,707	9,043	5,976	66.1%
6300 Supplies	32,294	30,694	27,906	90.9%	2,788	31,729	22,608	71.3%
6400 Other Operating	30,881	25,287	21,964	86.9%	3,323	31,309	30,241	96.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-		-	-	-
	2,240,546	2,324,336	2,127,890	91.5%	196,446	2,302,535	2,073,172	90.0%
31 COUNSELING SERVICES								
6100 Payroll/Benefits	943,640	943,640	834,198	88.4%	109,442	937,837	831,405	88.7%
6200 Contracted Services	74,100	82,170	79,150	96.3%	3,020	96,358	83,957	87.1%
6300 Supplies	21,031	20,250	15,462	76.4%	4,788	22,412	17,632	78.7%
6400 Other Operating	13,641	10,352	10,352	100.0%	-	10,715	9,790	91.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-		-	-	-
	1,052,412	1,056,412	939,162	88.9%	117,250	1,067,322	942,784	88.3%

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 7/31/2026					Prior Year 9/1/2024 to 7/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
33 HEALTH SERVICES								
6100 Payroll/Benefits	379,272	379,272	296,735	78.2%	82,537	357,961	292,219	81.6%
6200 Contracted Services	-	15,000	13,915	-	1,085	600	-	-
6300 Supplies	33,950	18,950	15,130	79.8%	3,820	20,850	13,174	63.2%
6400 Other Operating	-	68,592	61,978	-	6,615	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	413,222	481,814	387,758	80.5%	94,056	379,411	305,394	80.5%
34 TRANSPORTATION								
6100 Payroll/Benefits	1,020,772	1,201,759	1,088,869	90.6%	112,890	1,086,447	982,928	90.5%
6200 Contracted Services	59,650	57,525	41,771	72.6%	15,754	111,604	86,443	77.5%
6300 Supplies	369,470	376,270	308,351	81.9%	67,919	329,666	290,843	88.2%
6400 Other Operating	(72,247)	(63,647)	(58,009)	91.1%	(5,638)	(65,226)	(72,091)	110.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	1,221,710	1,216,327	99.6%	5,384	595,400	595,400	-
	1,377,645	2,793,617	2,597,308	93.0%	196,309	2,057,891	1,883,524	91.5%
35 FOOD SERVICE								
6100 Payroll/Benefits	60,000	60,000	48,586	-	11,414	60,000	42,798	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	32,975	-	-	32,975	126,569	-	-
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.	63,000	92,975	48,586	52.3%	44,389	186,569	42,798	22.9%
36 EXTRACURRICULAR/UIL								
6100 Payroll/Benefits	978,659	1,034,951	961,232	92.9%	73,719	1,090,587	971,194	89.1%
6200 Contracted Services	167,331	120,281	111,317	92.5%	8,964	146,114	134,220	91.9%
6300 Supplies	161,924	202,068	197,916	97.9%	4,152	173,575	148,129	85.3%
6400 Other Operating	314,720	393,036	357,159	90.9%	35,877	333,521	309,623	92.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,622,634	1,750,336	1,627,623	93.0%	122,713	1,743,797	1,563,166	89.6%
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,251,004	1,313,173	1,197,411	91.2%	115,762	1,337,374	1,210,999	90.6%
6200 Contracted Services	181,975	260,185	237,703	91.4%	22,482	231,959	181,236	78.1%
6300 Supplies	58,629	94,873	88,935	93.7%	5,938	54,684	52,186	95.4%
6400 Other Operating	108,605	101,389	97,593	96.3%	3,796	97,862	86,116	88.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,600,213	1,769,620	1,621,643	91.6%	147,977	1,721,878	1,530,536	88.9%
51 MAINTENENACE								
6100 Payroll/Benefits	2,780,720	2,780,720	2,326,825	83.7%	453,895	2,587,703	2,339,551	90.4%
6200 Contracted Services	2,336,173	2,314,023	1,854,443	80.1%	459,580	2,421,856	2,011,080	83.0%
6300 Supplies	524,192	549,609	518,717	94.4%	30,892	460,261	431,121	93.7%
6400 Other Operating	922,649	940,182	928,269	98.7%	11,913	906,093	904,158	99.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-		-	-	-
	6,563,734	6,584,534	5,628,254	85.5%	956,280	6,375,913	5,685,910	89.2%

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 7/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 7/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
52 SECURITY								
6100 Payroll/Benefits	71,008	74,199	73,718	99.4%	481	80,110	72,333	90.3%
6200 Contracted Services	457,660	483,544	373,769	77.3%	109,775	473,660	346,825	73.2%
6300 Supplies	15,000	4,116	896	21.8%	3,220	10,000	5,809	58.1%
6400 Other Operating	16,000	16,000	11,829	73.9%	4,171	15,000	11,537	76.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	559,668	577,859	460,211	79.6%	117,648	578,770	436,503	75.4%
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	231,081	318,905	301,220	94.5%	17,685	314,609	269,763	85.7%
6200 Contracted Services	23,825	59,225	49,776	84.0%	9,449	31,745	27,903	87.9%
6300 Supplies	225,061	195,061	137,737	70.6%	57,324	219,561	161,890	73.7%
6400 Other Operating	5,580	180	-	0.0%	180	5,580	3,065	54.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	485,547	573,371	488,733	85.2%	84,638	571,495	462,622	80.9%
61 COMMUNITY SERVICES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	1,800	1,800	1,788	-	12	1,800	620	34.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	1,800	1,800	1,788	-	12	1,800	620	-
71 DEBT SERVICE								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	390,352	390,352	349,460	89.5%	40,892	393,430	347,970	88.4%
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	390,352	349,460	89.5%	40,892	393,430	347,970	88.4%
81 FACILITIES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	46,000	44,560	-	1,440	-	-	-
	-	46,000	44,560	-	1,440	-	-	-
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 July 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year 9/1/25 to 7/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 7/31/2025 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	-	-	-	-	-	-	-	#DIV/0!
	43,002,265	45,657,287	41,053,415	-	4,603,872	41,820,601	36,883,325	88.2%

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

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year 9/1/25 to 7/31/2026 Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Prior Year 9/1/2024 to 7/31/2025 Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
6100 Payroll/Benefits	33,807,262	34,397,257	31,205,830	90.7%	3,191,427	31,967,886	28,572,552	89.4%
6200 Contracted Services	4,545,355	4,856,312	4,131,183	85.1%	725,129	4,794,977	3,924,966	81.9%
6300 Supplies	2,624,793	2,927,061	2,450,485	83.7%	476,576	2,323,753	1,953,595	84.1%
6400 Other Operating	1,569,503	1,723,595	1,566,006	90.9%	157,589	1,681,768	1,425,456	84.8%
6500 Debt Service	390,352	390,352	349,460	89.5%	40,892	393,430	347,970	88.4%
6600 Capital Outlay	65,000	1,362,710	1,350,451	99.1%	12,259	658,786	658,786	100.0%
	43,002,265	45,657,287	41,053,415	89.9%	4,603,872	41,820,601	36,883,325	88.2%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses		-	-	-	-	-	-	
	43,002,265	45,657,287	41,053,415	-	4,603,872	41,820,601	36,883,325	

DECATUR ISD
COMPARISION OF GENERAL OPERATING BUDGET & ACTUAL
As of July 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	617,374.63	92.1%	53,025
6119 Professional Personnel	21,214,502.00	21,804,497.00	19,755,722.11	90.6%	2,048,775
6121 Extra Duty Pay/Overtime	240,200.00	240,200.00	168,238.72	70.0%	71,961
6122 Subs For Para Professionals	76,850.00	76,850.00	97,151.25	126.4%	(20,301)
6129 Support Personnel	5,661,308.00	5,661,308.00	5,113,873.20	90.3%	547,435
6139 Employee Allowances	4,280.00	4,280.00	4,842.77	113.1%	(563)
6141 Social Security/Medicare	393,081.00	393,081.00	360,740.76	91.8%	32,340
6142 Group Health & Life Insurance	1,709,603.00	1,709,603.00	1,541,481.96	90.2%	168,121
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	1,875,564.00	1,818,101.96	96.9%	57,462
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	1,219,757.51	104.5%	(53,022)
Total Payroll	33,807,262	34,397,257	31,205,830	90.7%	3,191,427
62-- CONTRACTED SERVICES					
6211 Legal Services	50,200.00	108,938.00	103,205.68	94.7%	5,732
6212 Audit Services	50,000.00	50,000.00	38,240.00	76.5%	11,760
6213 Tax Appraisal & Collection	625,625.00	624,002.00	615,203.00	98.6%	8,799
6214 Lobbying Expenses	1,368.00	1,368.00	0	0.0%	1,368
6219 Professional Services	372,393.00	417,920.22	412,855.88	98.8%	5,064
6239 E.S.C. Services	144,401.00	159,537.81	134,642.55	84.4%	24,895
6249 Contracted Maint. & Repair	476,182.00	454,472.39	424,269.94	93.4%	30,202
6255 Water/Sanitation	270,000.00	313,000.00	279,143.36	89.2%	33,857
6256 Telephone	157,500.00	157,500.00	132,144.91	83.9%	25,355
6257 Electricity	1,275,000.00	1,231,500.00	878,964.97	71.4%	352,535
6258 Gas	157,500.00	172,500.00	164,718.11	95.5%	7,782
6268 Copy Rental	79,755.00	113,149.27	89,678.54	79.3%	23,471
6269 Rentals - Operating Leases	42,973.00	78,123.00	66,403.66	85.0%	11,719
6295 Misc Contracted Services	2,673.00	2,673.00	2,673.00	100.0%	-
6299 Misc. Contracted Services	839,785.00	971,628.58	789,039.64	81.2%	182,589
Total Contracted Services	4,545,355	4,856,312	4,131,183	85.1%	725,129
63-- SUPPLIES					
6311 Gasoline & Fuels For Vehicles	275,000.00	265,900.00	206,613.96	77.7%	59,286
6316 Janitor Supplies	202,000.00	206,950.00	206,788.89	99.9%	161
6317 Grounds Supplies	111,330.00	96,330.00	94,527.80	98.1%	1,802
6319 Supplies For Maint.& Operation	187,012.00	222,479.00	208,522.98	93.7%	13,956
6328 Library Books	16,940.00	18,096.35	18,059.68	99.8%	37
6329 Reading Materials	42,019.00	27,817.54	18,372.56	66.0%	9,445
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	4,349.85	88.8%	550
6399 General Supplies	1,740,112.00	2,066,694.11	1,675,854.80	81.1%	390,839
Total Supplies	2,624,793	2,927,061	2,450,485	83.7%	476,576
64-- OTHER EXPENSES/OTHER OPERATING					
6411 Travel - Employee Only	230,282.00	208,621.34	170,163.73	81.6%	38,458
6412 Travel - Students	234,515.00	210,963.18	186,164.11	88.2%	24,799
6413 Stipends-None Employees	0	23,277.95	23,277.95	100.0%	-
6419 Travel - Non-Employees	11,000.00	9,000.00	9,041.67	100.5%	(42)
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	70,359.96	103.8%	(2,557)
6439 Election Costs	10,000.00	10,444.44	10,444.44	100.0%	-
6491 Statutory Required Pub Exp	2,500.00	2,500.00	1,201.60	48.1%	1,298
6494 Reclassified Trans. Expenses	-148,500.00	-148,500.00	-144,348.65	97.2%	(4,151)
6495 Membership	11,361.00	7,138.00	5,833.00	81.7%	1,305
6498 Awards	1,125.00	3,765.00	3,765.00	100.0%	-
6499 Misc. Operating Costs	240,845.00	392,620.08	304,118.95	77.5%	88,501
Total Other Operating	1,569,503	1,723,595	1,566,006	90.9%	157,589
65-- DEBT SERVICE					
6512 Capital Lease Principal	305,000	305,000	305,000	100.0%	-
6523 Interest On Debt	85,352	85,352	44,460	52.1%	40,892
Total Debt Service	390,352	390,352	349,460	89.5%	40,892
66-- Capital Outlay					
6631 Vehicles (Bus Purchase)	65,000.00	1,362,710.00	1,350,451.00	99.1%	12,259
TOTAL FOR GENERAL FUND OBJECT DETAIL	43,002,265	45,657,287	41,053,415		4,603,872

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

CAFETERIA FUND	Current Year					Prior Year		
	9/1/25 to 7/31/2026					9/1/2024 to 7/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	775,000.00	775,000.00	545,500.36	70.4%	229,500	927,542.55	571,456.47	61.6%
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	1,007,178.88	67.7%
Total Federal Resources	1,998,000	1,998,000	1,524,208	76.3%	473,792	2,467,155	1,587,455	64.3%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0			0	-	-	-
TOTAL REVENUE	1,998,000	1,998,000	1,524,208	76.3%	473,792	2,467,155	1,587,455	64.3%
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	1,635,843.32	63.8%	927,992	2,783,786.00	2,131,774.28	76.6%
36-Extra-curricular Activities	-	-	-		-	-	-	
41-Administration	-	-	-		-	-	-	
51-Maintenance	30,000	60,000	39,755	66.3%	20,245	50,000	44,082	88.2%
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	1,675,598	63.9%	948,237	2,833,786	2,175,856	76.8%
TRANSFERS OUT/OTHER USES	-	-	-			-	-	-
EXPENES + TRANSFERS	2,399,573	2,623,835	1,675,598	63.9%		2,833,786	2,175,856	76.8%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	(401,573)	(625,835)	(151,390)			(366,631)	(588,401)	

DECATUR ISD

COMPARISION OF OPERATING BUDGET & ACTUAL (DEBT SERVICE SERVICE)

As of July 31, 2026

	Current Year					Prior Year		
DEBT SERVICE (I & S) FUND I & S RATE = $0.2337	9/1/25 to 7/31/2026					9/1/2024 to 7/31/2025		
	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	9,124,091.89	104.6%	(401,435)	9,412,890.00	8,847,124.42	94.0%
STATE REVENUE	1,148,023.00	1,148,023.00	1,234,051.00	107.5%	(86,028)	273,192.00	536,796.00	196.5%
FEDERAL REVENUE	-	-	-	-	-			-
Total Federal Resources	9,870,680	9,870,680	10,358,143	104.9%	(487,463)	9,686,082	9,383,920	96.9%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-		-	6,050,326	0	-
TOTAL REVENUE	9,870,680	9,870,680	10,358,143	104.9%	(487,463)	15,736,408	9,383,920	59.6%
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	5,027,229.44	49.4%	5,141,371	14,157,654	1,690,088	11.9%
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	5,027,229	49.4%	5,141,371	14,157,654	1,690,088	11.9%
TRANSFERS OUT/OTHER USES	0	0	0			5,938,033	-	-
EXPENES + TRANSFERS	10,005,600	10,168,600	5,027,229	49.4%	5,141,371	20,095,687	1,690,088	8.4%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	-134,920	-297,920	5,330,913		-5,628,833	(4,359,279)	7,693,833	

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

		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)

		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
2025-2026 Budget Revisions
As of July 31, 2026

	Schedule of Amendments-General Fund	**2025-2026 Original Budget 9/1/2025**	**SEP-A**	**SEP-B**	**OCT-A**
GENERAL FUND					
	REVENUE				
199-00	Revenue	41,493,528		4,175	
199-7000	Transfers In / Other Resources				
	Total Revenue + Trans In	41,493,528	-	4,175	-
	EXPENDITURES				
199 - 11	Instruction	24,484,907			
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
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				
	Total Exp + Transf Out	43,002,265	449,600	4,175	16,250
AMENDED GENERAL FUND BUDGET (NET)		(1,508,737)	(449,600)	-	(16,250)

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

Schedule of Amendments-General Fund

		DEC-A	DEC-B	DEC-C	DEC-D
GENERAL FUND					
	REVENUE				
199-00	Revenue	2,315			
199-7000	Transfers In / Other Resources				
	Total Revenue + Trans In	2,315	-	-	-
	EXPENDITURES				
199 - 11	Instruction	2,315			339,047
199 - 12	Library				
199 - 13	Curriculum Dev.& Inst.Stf Dev				
199 - 21	Inst-Mgt				
199 - 23	Principal				
199 - 31	Counseling				
199 - 33	Health Serv				
199 - 34	Transportation				
199 - 35	Food Services				
199 - 36	Uil/Sports/Ec		6,460		
199 - 41	Gen Adm				
199 - 51	Maint/Utilities				
199 - 52	Security				
199 - 53	Data Processing				
199 - 61	Community Services				
199 - 71	Debt Services				
199 - 81	Facilities Acq. & Construction				
199 - 91	Cont.Inst.Svcs.\Public Schls				
199 - 93	Payments To Fiscal Agents\Mbrs				
199 - 99	Appraisal Fees				
199-8000	Transfers Out / Other Uses			224,292	
	Total Exp + Transf Out	2,315	6,460	224,292	339,047
AMENDED GENERAL FUND BUDGET (NET)		-	(6,460)	(224,292)	(339,047)

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

Schedule of Amendments-General Fund

		JAN-26-B	JAN-26-C	MAR-26 A	MAR-26-B	MAR-26-C
GENERAL FUND						
	REVENUE					
199-00	Revenue		20,000	68,592	20,000	15,000
199-7000	Transfers In / Other Resources					
	Total Revenue + Trans In	-	20,000	68,592	20,000	15,000
	EXPENDITURES					
199 - 11	Instruction					
199 - 12	Library					
199 - 13	Curriculum Dev.& Inst.Stf Dev					
199 - 21	Inst-Mgt					
199 - 23	Principal					
199 - 31	Counseling					
199 - 33	Health Serv			68,592		
199 - 34	Transportation					
199 - 35	Food Services					
199 - 36	Uil/Sports/Ec		20,000			
199 - 41	Gen Adm	6,000			20,000	
199 - 51	Maint/Utilities					
199 - 52	Security					15,000
199 - 53	Data Processing					
199 - 61	Community Services					
199 - 71	Debt Services					
199 - 81	Facilities Acq. & Construction					
199 - 91	Cont.Inst.Svcs.\Public Schls					
199 - 93	Payments To Fiscal Agents\Mbrs					
199 - 99	Appraisal Fees					
199-8000	Transfers Out / Other Uses					
	Total Exp + Transf Out	6,000	20,000	68,592	20,000	15,000
AMENDED GENERAL FUND BUDGET (NET)		(6,000)	-	-	-	-

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

Schedule of Amendments-General Fund

		MAR-26-D	MAR-26-E	MAR-26-F	APR-26-A	APR-26-B
GENERAL FUND						
	REVENUE					
199-00	Revenue	9,738		241,695		
199-7000	Transfers In / Other Resources					
	Total Revenue + Trans In	9,738	-	241,695		
	EXPENDITURES					
199 - 11	Instruction			241,695		
199 - 12	Library					
199 - 13	Curriculum Dev.& Inst.Stf Dev					
199 - 21	Inst-Mgt					
199 - 23	Principal					
199 - 31	Counseling					
199 - 33	Health Serv					
199 - 34	Transportation					
199 - 35	Food Services					
199 - 36	Uil/Sports/Ec					
199 - 41	Gen Adm	9,738			10,000	20,000
199 - 51	Maint/Utilities					
199 - 52	Security					
199 - 53	Data Processing					
199 - 61	Community Services					
199 - 71	Debt Services					
199 - 81	Facilities Acq. & Construction					
199 - 91	Cont.Inst.Svcs.\Public Schls					
199 - 93	Payments To Fiscal Agents\Mbrs					
199 - 99	Appraisal Fees					
199-8000	Transfers Out / Other Uses		(224,292)			
	Total Exp + Transf Out	9,738	(224,292)	241,695	10,000	20,000
AMENDED GENERAL FUND BUDGET (NET)		-	224,292	-	(10,000)	(20,000)

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

Schedule of Amendments-General Fund

		May-26-A	JUN-A1	JUN-B1	JUN-B2
GENERAL FUND					
	REVENUE				
199-00	Revenue				
199-7000	Transfers In / Other Resources				
	Total Revenue + Trans In	-	-	-	-
	EXPENDITURES				
199 - 11	Instruction				
199 - 12	Library				
199 - 13	Curriculum Dev.& Inst.Stf Dev				
199 - 21	Inst-Mgt				
199 - 23	Principal				
199 - 31	Counseling				
199 - 33	Health Serv				
199 - 34	Transportation		781,210		
199 - 35	Food Services			17,932	12,043
199 - 36	Uil/Sports/Ec				
199 - 41	Gen Adm	8,500			
199 - 51	Maint/Utilities	(8,500)			
199 - 52	Security				
199 - 53	Data Processing				
199 - 61	Community Services				
199 - 71	Debt Services				
199 - 81	Facilities Acq. & Construction				
199 - 91	Cont.Inst.Svcs.\Public Schls				
199 - 93	Payments To Fiscal Agents\Mbrs				
199 - 99	Appraisal Fees				
199-8000	Transfers Out / Other Uses				
	Total Exp + Transf Out	-	781,210	17,932	12,043
AMENDED GENERAL FUND BUDGET (NET)		-	(781,210)	(17,932)	(12,043)

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

Schedule of Amendments-General Fund

		JUN-J	JUL-B	JUL-C	JUL-D	JUL-F
GENERAL FUND						
	REVENUE					
199-00	Revenue					
199-7000	Transfers In / Other Resources					
	Total Revenue + Trans In	-	-	-	-	
	EXPENDITURES					
199 - 11	Instruction				(1,000)	
199 - 12	Library					
199 - 13	Curriculum Dev.& Inst.Stf Dev	4,644				
199 - 21	Inst-Mgt	5,568				
199 - 23	Principal	77,290				
199 - 31	Counseling				1,000	
199 - 33	Health Serv					
199 - 34	Transportation	180,987				
199 - 35	Food Services					
199 - 36	Uil/Sports/Ec	56,292				
199 - 41	Gen Adm	64,169	26,000			
199 - 51	Maint/Utilities					58,000
199 - 52	Security	3,191				
199 - 53	Data Processing	87,824				
199 - 61	Community Services					
199 - 71	Debt Services					
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					
199-8000	Transfers Out / Other Uses					
	Total Exp + Transf Out	479,965	26,000	46,000	-	58,000
AMENDED GENERAL FUND BUDGET (NET)		(479,965)	(26,000)	(46,000)	-	(58,000)

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As of July 31, 2026

Schedule of Amendments-General Fund

		JUL-G	JUL-H	Amend	Amend	Amend
GENERAL FUND						
	REVENUE					
199-00	Revenue					
199-7000	Transfers In / Other Resources					
	Total Revenue + Trans In				-	-
	EXPENDITURES					
199 - 11	Instruction					
199 - 12	Library					
199 - 13	Curriculum Dev.& Inst.Stf Dev					
199 - 21	Inst-Mgt					
199 - 23	Principal					
199 - 31	Counseling					
199 - 33	Health Serv					
199 - 34	Transportation					
199 - 35	Food Services					
199 - 36	Uil/Sports/Ec					
199 - 41	Gen Adm	2,000	3,000			
199 - 51	Maint/Utilities					
199 - 52	Security					
199 - 53	Data Processing					
199 - 61	Community Services					
199 - 71	Debt Services					
199 - 81	Facilities Acq. & Construction					
199 - 91	Cont.Inst.Svcs.\Public Schls					
199 - 93	Payments To Fiscal Agents\Mbrs					
199 - 99	Appraisal Fees					
199-8000	Transfers Out / Other Uses					
	Total Exp + Transf Out	2,000	3,000	-	-	-
AMENDED GENERAL FUND BUDGET (NET)		(2,000)	(3,000)	-	-	-

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

	Schedule of Amendments-General Fund	2025-2026 Amended Budget
GENERAL FUND		
	REVENUE	
199-00	Revenue	41,875,043
199-7000	Transfers In / Other Resources	-
	Total Revenue + Trans In	41,875,043
	EXPENDITURES	
199 - 11	Instruction	25,066,964
199 - 12	Library	606,530
199 - 13	Curriculum Dev.& Inst.Stf Dev	593,697
199 - 21	Inst-Mgt	367,945
199 - 23	Principal	2,317,836
199 - 31	Counseling	1,053,412
199 - 33	Health Serv	481,814
199 - 34	Transportation	2,793,617
199 - 35	Food Services	92,975
199 - 36	Uil/Sports/Ec	1,750,336
199 - 41	Gen Adm	1,769,620
199 - 51	Maint/Utilities	6,584,534
199 - 52	Security	577,859
199 - 53	Data Processing	573,371
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	45,657,287
AMENDED GENERAL FUND BUDGET (NET)		(3,782,244)

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

		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)

		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
2025-2026 Budget Revisions
As of July 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-	Technical correction of DEC-25-C to correct function on amendment
JAN-2026-	Communications budget increase re to community surveys and other information
JAN-2026-	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

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

SCHEDULE OF AMENDMENTS IN THE 2025-2026 FISCAL YEAR ORIGINATING IN PRIOR YEARS
As of July 31, 2026

Beginning Budget Revenue		41,493,528
Beginning Budgeted Expenses		(43,002,265)
Beginning Budget Difference		(1,508,737)
Net Budget Adjustments (Increases in the current year not offset by a revenue match - no net affect on budgeted fund balance)		(1,484,860)
Adjustment in the Current Year from Prior Year Activities		
Undelivered Buses at 8/31/2025 (2024-2025 Expenses carryover to 2025-2026 SEP-A)	(449,600)	
Career and Technology Carryover (2024-2025 Unexpended carryover to 2025-2026: DEC-D)	(339,047)	
Budgeted Items in 2025-2026 from the 2024-2025 School Year		(788,647)
ENDING BUDGETED REVENUES LESS EXPENDITURES		(3,782,244)