

Decatur ISD
Monthly Financial Statements
as of March 31, 2026

**Presented for the April 20, 2026
Decatur Independent School District
Board of Trustees Meeting**

Decatur ISD

Monthly Financial Statements

as of March 31, 2026

Key Financial Information

Primary Operating Funds	Adopted Expenditures	Amended Expenditures/Uses
General Fund	\$43,002,265	\$44,201,137
Child Nutrition	\$2,399,573	\$2,623,835
Debt Service	\$10,005,600	\$10,005,600

Budget Amendments Due to Prior Year Activities: \$1,012,939

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.

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	Jeremy Duncan	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
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As March 31, 2026

GENERAL FUND & O RATE = \$0.6631	M	Current Year					Prior Year		
		9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
		Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE									
LOCAL RESOURCES									
5711 Taxes (Current Year)		25,398,168	25,398,168	24,394,146	96.0%	1,004,022	24,143,045	23,651,518	98.0%
5712 Taxes (Delinquent)		250,000	250,000	162,202	64.9%	87,799	250,000	168,582	67.4%
5719 Penalties and Interest		300,000	300,000	177,633	59.2%	122,367	200,000	168,259	84.1%
Total Taxes		25,948,168	25,948,168	24,733,981	95.3%	1,214,187	24,593,045	23,988,359	97.5%
5739 Tuition		12,000	12,000	-	0.0%	12,000	15,000	7,575	50.5%
5742 Investment Earnings		700,000	700,000	485,914	69.4%	214,086	600,000	492,991	82.2%
5743 Rent		20,000	20,000	15,252	76.3%	4,748	15,000	12,927	86.2%
5744 Gifts		-	-	104,579	-	(104,579)	2,000	-	0.0%
5745 Insurance Recovery		-	6,490	6,489	0.0%	1	-	-	-
5749 Other Local Revenue		100,000	100,000	13,494	-	86,506	150,000	13,206	8.8%
5752 Activity/Athletic Revenue		105,000	105,000	85,889	81.8%	19,111	100,000	88,841	88.8%
5753 Extracurricular Revenue		-	20,000	-	-	-	-	-	-
5769 Intermediate/Other Gvt. Rev		-	-	-	-	-	-	-	-
Total Other Local Resources		937,000	963,490	711,618	73.9%	231,872	882,000	615,540	69.8%
Total Local Resources		26,885,168	26,911,658	25,445,599	94.6%	1,446,059	25,475,045	24,603,899	96.6%
STATE REVENUE									
5811 Permanent School Fund		1,412,693	1,412,693	743,364	52.6%	669,329	1,415,530	966,010	68.2%
5812 Foundation School Program		11,235,103	11,590,128	11,078,442	95.6%	511,686	9,265,883	6,063,203	65.4%
5831 TRS On-Behalf Payments		1,875,564	1,875,564	1,149,290	61.3%	726,274	1,751,479	1,085,661	62.0%
Total State Resources		14,523,360	14,878,385	12,971,096	87.2%	1,907,289	12,432,892	8,114,874	65.3%
FEDERAL REVENUE									
5931 School Health Services (SHARS)		60,000	60,000	7,341	12.2%	52,659	250,000	16,017	6.4%
5941 Impact Aid		25,000	25,000	-	-	25,000	25,000	-	0.0%
Total Federal Resources		85,000	85,000	7,341	8.6%	77,659	275,000	16,017	5.8%
OTHER SOURCES									
7000 Other Sources/Transfer In		-	-	-	-	-	-	-	-
TOTAL REVENUE		41,493,528	41,875,043	38,424,035	91.8%	3,431,008	38,182,937	32,734,791	85.7%
EXPENSES									
11-Instruction		24,484,907	25,067,964	14,243,610	56.8%	10,824,354	22,596,090	12,753,149	56.4%
12-Library		606,530	606,530	308,557	50.9%	297,973	476,615	258,961	54.3%
13-Cirriculum Development		589,053	589,053	303,536	51.5%	285,517	442,205	208,109	47.1%
21-Instructional Leadership		362,377	362,377	218,151	60.2%	144,226	387,255	208,184	53.8%
23-Principals		2,240,546	2,240,546	1,341,369	59.9%	899,177	2,302,535	1,328,877	57.7%
31-Counseling		1,052,412	1,052,412	617,693	58.7%	434,719	1,067,322	611,519	57.3%
33-Health Services		413,222	481,814	284,438	59.0%	197,376	379,411	200,788	52.9%
34-Transportation		1,377,645	1,831,420	1,374,329	75.0%	457,091	2,057,891	1,452,233	70.6%
35-Food Service		63,000	63,000	26,641	42.3%	36,359	186,569	23,016	12.3%
36-Extra-curricular Activities		1,622,634	1,694,044	1,058,165	62.5%	635,879	1,743,797	1,020,291	58.5%
41-Administration		1,600,213	1,635,951	1,028,796	62.9%	607,155	1,721,878	1,000,164	58.1%
51-Maintenance		6,563,734	6,535,034	3,846,400	58.9%	2,688,634	6,375,913	3,906,373	61.3%
52-Security		559,668	574,668	291,805	50.8%	282,863	578,770	295,935	51.1%
53-Data Processing		485,547	485,547	377,194	77.7%	108,353	571,495	355,264	62.2%
61-Community Service		1,800	1,800	716	39.8%	1,084	1,800	-	0.0%
71-Debt Service		390,352	390,352	349,460	89.5%	40,892	393,430	347,970	88.4%
81-Facilities		-	-	-	-	-	-	-	-
91-Recapture		-	-	-	-	-	-	-	-
93-Special Education SSA		-	-	-	-	-	-	-	-
99-Appraisal Costs		588,625	588,625	430,302	73.1%	158,323	537,625	402,074	74.8%
EXPENSES + TRANSFERS		43,002,265	44,201,137	26,101,161	59.1%	18,099,976	41,820,601	24,372,905	58.3%
TRANSFERS OUT/OTHER USES		-	-	-	-	-	-	-	-
REVENUE & SOURCES LESS		-	-	-	-	-	-	-	-
EXPENSES & TRANSFERS		(1,508,737)	(2,326,094)	12,322,874					
AUGUST 31, 2025 BEGINNING FUND BAL		8,186,349	8,186,349						
AUGUST 31, 2026 BUDGETED FUND BAL		6,677,612	5,860,255						

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As March 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPENDITURES								
11 INSTRUCTION								
6100 Payroll/Benefits	22,641,570	22,753,600	13,321,056	58.5%	9,432,544	20,871,040	11,920,569	57.1%
6200 Contracted Services	552,092	605,507	402,617	66.5%	202,890	616,907	315,731	51.2%
6300 Supplies	1,083,400	1,505,566	480,820	31.9%	1,024,746	899,186	465,089	51.7%
6400 Other Operating	142,845	138,291	39,117	28.3%	99,174	145,571	51,760	35.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	65,000	65,000	-	-	65,000	63,386	-	-
	<u>24,484,907</u>	<u>25,067,964</u>	<u>14,243,610</u>	<u>56.8%</u>	<u>10,824,354</u>	<u>22,596,090</u>	<u>12,753,149</u>	<u>56.4%</u>
12 LIBRARY								
6100 Payroll/Benefits	531,004	531,004	270,774	51.0%	260,230	401,064	214,540	53.5%
6200 Contracted Services	10,800	9,200	2,476	26.9%	6,724	6,071	2,188	36.0%
6300 Supplies	57,572	58,512	28,930	49.4%	29,582	57,861	34,065	58.9%
6400 Other Operating	7,154	7,814	6,377	81.6%	1,437	11,619	8,168	70.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>606,530</u>	<u>606,530</u>	<u>308,557</u>	<u>50.9%</u>	<u>297,973</u>	<u>476,615</u>	<u>258,961</u>	<u>54.3%</u>
13 CURRICULUM								
6100 Payroll/Benefits	411,419	411,419	246,012	59.8%	165,407	252,566	130,157	51.5%
6200 Contracted Services	85,689	80,689	37,661	46.7%	43,028	104,964	56,819	54.1%
6300 Supplies	36,145	36,145	1,957	5.4%	34,188	31,656	8,893	28.1%
6400 Other Operating	55,800	60,800	17,906	29.5%	42,894	53,019	12,241	23.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>589,053</u>	<u>589,053</u>	<u>303,536</u>	<u>51.5%</u>	<u>285,517</u>	<u>442,205</u>	<u>208,109</u>	<u>47.1%</u>
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	336,177	336,177	203,011	60.4%	133,166	360,134	193,414	53.7%
6200 Contracted Services	1,000	1,000	1,200	120.0%	(200)	6,471	3,939	60.9%
6300 Supplies	6,125	7,125	3,858	54.1%	3,267	12,314	5,641	45.8%
6400 Other Operating	19,075	18,075	10,082	55.8%	7,993	8,336	5,190	62.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>362,377</u>	<u>362,377</u>	<u>218,151</u>	<u>60.2%</u>	<u>144,226</u>	<u>387,255</u>	<u>208,184</u>	<u>53.8%</u>
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,170,936	2,170,936	1,317,896	60.7%	853,040	2,230,455	1,299,916	58.3%
6200 Contracted Services	6,435	6,435	6,392	99.3%	43	9,043	4,138	45.8%
6300 Supplies	32,294	32,294	6,580	20.4%	25,714	31,729	10,184	32.1%
6400 Other Operating	30,881	30,881	10,502	34.0%	20,379	31,309	14,640	46.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,240,546</u>	<u>2,240,546</u>	<u>1,341,369</u>	<u>59.9%</u>	<u>899,177</u>	<u>2,302,535</u>	<u>1,328,877</u>	<u>57.7%</u>
31 COUNSELING SERVICES								
6100 Payroll/Benefits	943,640	943,640	550,827	58.4%	392,813	937,837	531,635	56.7%
6200 Contracted Services	74,100	74,100	48,900	66.0%	25,200	96,358	59,440	61.7%
6300 Supplies	21,031	21,313	10,836	50.8%	10,476	22,412	13,485	60.2%
6400 Other Operating	13,641	13,359	7,129	53.4%	6,230	10,715	6,958	64.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,052,412</u>	<u>1,052,412</u>	<u>617,693</u>	<u>58.7%</u>	<u>434,719</u>	<u>1,067,322</u>	<u>611,519</u>	<u>57.3%</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As March 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
	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	201,709	53.2%	177,563	357,961	193,312	54.0%
6200 Contracted Services	-	15,000	13,915	-	1,085	600	-	-
6300 Supplies	33,950	18,950	6,837	36.1%	12,113	20,850	7,475	35.9%
6400 Other Operating	-	68,592	61,978	-	6,615	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>413,222</u>	<u>481,814</u>	<u>284,438</u>	<u>59.0%</u>	<u>197,376</u>	<u>379,411</u>	<u>200,788</u>	<u>52.9%</u>
34 TRANSPORTATION								
6100 Payroll/Benefits	1,020,772	1,020,772	715,109	70.1%	305,664	1,086,447	643,430	59.2%
6200 Contracted Services	59,650	66,825	22,973	34.4%	43,852	111,604	42,920	38.5%
6300 Supplies	369,470	369,470	209,687	56.8%	159,783	329,666	207,475	62.9%
6400 Other Operating	(72,247)	(70,247)	(8,524)	12.1%	(61,723)	(65,226)	(36,993)	56.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	444,600	435,086	97.9%	9,515	595,400	595,400	-
	<u>1,377,645</u>	<u>1,831,420</u>	<u>1,374,329</u>	<u>75.0%</u>	<u>457,091</u>	<u>2,057,891</u>	<u>1,452,233</u>	<u>70.6%</u>
35 FOOD SERVICE								
6100 Payroll/Benefits	60,000	60,000	26,641	-	33,359	60,000	23,016	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	3,000	-	-	3,000	126,569	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>63,000</u>	<u>63,000</u>	<u>26,641</u>	<u>42.3%</u>	<u>36,359</u>	<u>186,569</u>	<u>23,016</u>	<u>12.3%</u>
<small>Note: This function is for General Fund Food Service related expenditures. The Child Nutrition Program is a separate fund, Fund 240.</small>								
36 EXTRACURRICULAR/UII								
6100 Payroll/Benefits	978,659	978,659	570,679	58.3%	407,980	1,090,587	573,366	52.6%
6200 Contracted Services	167,331	147,771	88,650	60.0%	59,121	146,114	113,308	77.5%
6300 Supplies	161,924	213,927	141,402	66.1%	72,525	173,575	109,671	63.2%
6400 Other Operating	314,720	353,687	257,434	72.8%	96,253	333,521	223,946	67.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,622,634</u>	<u>1,694,044</u>	<u>1,058,165</u>	<u>62.5%</u>	<u>635,879</u>	<u>1,743,797</u>	<u>1,020,291</u>	<u>58.5%</u>
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,251,004	1,249,004	766,970	61.4%	482,034	1,337,374	774,789	57.9%
6200 Contracted Services	181,975	195,713	150,287	76.8%	45,426	231,959	127,928	55.2%
6300 Supplies	58,629	83,099	51,993	62.6%	31,106	54,684	47,237	86.4%
6400 Other Operating	108,605	108,135	59,546	55.1%	48,589	97,862	50,211	51.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,600,213</u>	<u>1,635,951</u>	<u>1,028,796</u>	<u>62.9%</u>	<u>607,155</u>	<u>1,721,878</u>	<u>1,000,164</u>	<u>58.1%</u>
51 MAINTENENACE								
6100 Payroll/Benefits	2,780,720	2,780,720	1,530,060	55.0%	1,250,660	2,587,703	1,511,707	58.4%
6200 Contracted Services	2,336,173	2,309,473	1,061,838	46.0%	1,247,635	2,421,856	1,247,287	51.5%
6300 Supplies	524,192	522,192	338,390	64.8%	183,802	460,261	243,220	52.8%
6400 Other Operating	922,649	922,649	916,112	99.3%	6,537	906,093	904,158	99.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>6,563,734</u>	<u>6,535,034</u>	<u>3,846,400</u>	<u>58.9%</u>	<u>2,688,634</u>	<u>6,375,913</u>	<u>3,906,373</u>	<u>61.3%</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As March 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
52 SECURITY								
6100 Payroll/Benefits	71,008	71,008	47,122	66.4%	23,886	80,110	46,281	57.8%
6200 Contracted Services	457,660	472,660	241,522	51.1%	231,138	473,660	237,866	50.2%
6300 Supplies	15,000	15,000	646	4.3%	14,354	10,000	5,056	50.6%
6400 Other Operating	16,000	16,000	2,514	15.7%	13,486	15,000	6,732	44.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>559,668</u>	<u>574,668</u>	<u>291,805</u>	<u>50.8%</u>	<u>282,863</u>	<u>578,770</u>	<u>295,935</u>	<u>51.1%</u>
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	231,081	231,081	195,390	84.6%	35,691	314,609	185,369	58.9%
6200 Contracted Services	23,825	48,825	46,836	95.9%	1,989	31,745	20,120	63.4%
6300 Supplies	225,061	200,061	134,968	67.5%	65,093	219,561	146,709	66.8%
6400 Other Operating	5,580	5,580	-	0.0%	5,580	5,580	3,065	54.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>485,547</u>	<u>485,547</u>	<u>377,194</u>	<u>77.7%</u>	<u>108,353</u>	<u>571,495</u>	<u>355,264</u>	<u>62.2%</u>
61 COMMUNITY SERVICES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	1,800	1,800	716	-	1,084	1,800	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,800</u>	<u>1,800</u>	<u>716</u>	<u>-</u>	<u>1,084</u>	<u>1,800</u>	<u>-</u>	<u>-</u>
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	-	-	-	-	-	-	-	-
	<u>390,352</u>	<u>390,352</u>	<u>349,460</u>	<u>89.5%</u>	<u>40,892</u>	<u>393,430</u>	<u>347,970</u>	<u>88.4%</u>
<small>Note: This function is for debt that has been obligated in the General Fund. See the Debt Service Fund (I&S, Fund 599) for debt related to bond repayment.</small>								
81 FACILITIES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
91 RECAPTURE								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As March 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
93 SPECIAL EDUCATION SSA								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
93 APPRAISAL COSTS								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	588,625	588,625	430,302	-	158,323	537,625	402,074	74.8%
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, Fund 599) for debt related to bond repayment.	588,625	588,625	430,302	-	158,323	537,625	402,074	74.8%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	-	#DIV/0!
	<u>43,002,265</u>	<u>44,201,137</u>	<u>26,101,161</u>	<u>-</u>	<u>18,099,976</u>	<u>41,820,601</u>	<u>24,372,905</u>	<u>58.3%</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As March 31, 2026

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year					Prior Year		
	9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
6100 Payroll/Benefits	33,807,262	33,917,292	19,963,255	58.9%	13,954,037	31,967,886	18,241,501	57.1%
6200 Contracted Services	4,545,355	4,621,823	2,555,569	55.3%	2,066,254	4,794,977	2,633,759	54.9%
6300 Supplies	2,624,793	3,083,654	1,416,905	45.9%	1,666,749	2,323,753	1,304,200	56.1%
6400 Other Operating	1,569,503	1,678,416	1,380,888	82.3%	297,528	1,681,768	1,250,075	74.3%
6500 Debt Service	390,352	390,352	349,460	89.5%	40,892	393,430	347,970	88.4%
6600 Capital Outlay	65,000	509,600	435,086	85.4%	74,515	658,786	595,400	90.4%
	<u>43,002,265</u>	<u>44,201,137</u>	<u>26,101,161</u>	<u>59.1%</u>	<u>18,099,976</u>	<u>41,820,601</u>	<u>24,372,905</u>	<u>58.3%</u>
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	-	-
	<u>43,002,265</u>	<u>44,201,137</u>	<u>26,101,161</u>	<u>-</u>	<u>18,099,976</u>	<u>41,820,601</u>	<u>24,372,905</u>	<u>-</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As March 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	190,300.00	55.7%	151,394
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	670,400.00	670,400.00	393,606.53	58.7%	276,793
6119 Professional Personnel	21,214,502.00	21,324,532.00	12,594,504.30	59.1%	8,730,028
6121 Extra Duty Pay/Overtime	240,200.00	240,200.00	116,423.33	48.5%	123,777
6122 Subs For Para Professionals	76,850.00	76,850.00	56,850.00	74.0%	20,000
6129 Support Personnel	5,661,308.00	5,661,308.00	3,326,036.93	58.8%	2,335,271
6139 Employee Allowances	4,280.00	4,280.00	3,081.89	72.0%	1,198
6141 Social Security/Medicare	393,081.00	393,081.00	230,223.00	58.6%	162,858
6142 Group Health & Life Insurance	1,709,603.00	1,709,603.00	990,735.04	58.0%	718,868
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	1,149,289.65	61.3%	726,274
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	785,771.11	67.3%	380,965
Total Payroll	<u>33,807,262</u>	<u>33,917,292</u>	<u>19,963,255</u>	58.9%	<u>13,954,037</u>
62-- CONTRACTED SERVICES					
6211 Legal Services	50,200.00	59,938.00	43,263.82	72.2%	16,674
6212 Audit Services	50,000.00	50,000.00	38,240.00	76.5%	11,760
6213 Tax Appraisal & Collection	625,625.00	625,625.00	456,837.50	73.0%	168,788
6214 Lobbying Expenses	1,368.00	1,368.00	0	0.0%	1,368
6219 Professional Services	372,393.00	434,233.00	265,845.80	61.2%	168,387
6239 E.S.C. Services	144,401.00	158,901.00	115,762.05	72.9%	43,139
6249 Contracted Maint. & Repair	476,182.00	482,107.00	173,180.86	35.9%	308,926
6255 Water/Sanitation	270,000.00	270,000.00	169,032.61	62.6%	100,967
6256 Telephone	157,500.00	157,500.00	81,555.01	51.8%	75,945
6257 Electricity	1,275,000.00	1,260,000.00	548,291.79	43.5%	711,708
6258 Gas	157,500.00	157,500.00	105,651.88	67.1%	51,848
6268 Copy Rental	79,755.00	85,205.00	49,642.15	58.3%	35,563
6269 Rentals - Operating Leases	42,973.00	69,973.00	41,859.76	59.8%	28,113
6295 Misc Contracted Services	2,673.00	2,673.00	1,611.62	60.3%	1,061
6299 Misc. Contracted Services	839,785.00	806,800.00	464,793.66	57.6%	342,006
Total Contracted Services	<u>4,545,355</u>	<u>4,621,823</u>	<u>2,555,569</u>	55.3%	<u>2,066,254</u>
63-- SUPPLIES					
6311 Gasoline & Fuels For Vehicles	275,000.00	270,000.00	150,508.86	55.7%	119,491
6316 Janitor Supplies	202,000.00	202,000.00	132,067.46	65.4%	69,933
6317 Grounds Supplies	111,330.00	96,330.00	45,376.92	47.1%	50,953
6319 Supplies For Maint.& Operation	187,012.00	200,012.00	157,310.09	78.7%	42,702
6328 Library Books	16,940.00	19,808.55	-293.29	-1.5%	20,102
6329 Reading Materials	42,019.00	39,346.20	3,707.83	9.4%	35,638
6339 Testing Materials	33,500.00	16,400.00	5,291.02	32.3%	11,109
6395 Inventoried Supplies	11,480.00	6,362.80	5,917.02	93.0%	446
6398 Postage	5,400.00	5,400.00	1,907.20	35.3%	3,493
6399 General Supplies	1,740,112.00	2,227,994.36	915,111.60	41.1%	1,312,883
Total Supplies	<u>2,624,793</u>	<u>3,083,654</u>	<u>1,416,905</u>	45.9%	<u>1,666,749</u>
64-- OTHER EXPENSES/OTHER OPERATING					
6411 Travel - Employee Only	230,282.00	225,235.00	111,976.71	49.7%	113,258
6412 Travel - Students	234,515.00	212,528.36	119,065.22	56.0%	93,463
6413 Stipends-None Employees	0	24,402.00	12,401.45	50.8%	12,001
6419 Travel - Non-Employees	11,000.00	11,000.00	463.42	4.2%	10,537
6426 Property Insurance	915,962.00	915,962.00	915,962.00	100.0%	-
6429 Insurance & Bonding Costs	60,413.00	67,802.73	69,359.96	102.3%	(1,557)
6439 Election Costs	10,000.00	10,000.00	418.4	4.2%	9,582
6491 Statutory Required Pub Exp	2,500.00	4,500.00	704.4	15.7%	3,796
6494 Reclassified Trans. Expenses	-148,500.00	-148,500.00	-86,513.78	58.3%	(61,986)
6495 Membership	11,361.00	12,361.00	3,687.00	29.8%	8,674
6498 Awards	1,125.00	2,655.00	1,201.30	45.2%	1,454
6499 Misc. Operating Costs	240,845.00	340,470.00	232,161.57	68.2%	108,308
Total Other Operating	<u>1,569,503</u>	<u>1,678,416</u>	<u>1,380,888</u>	82.3%	<u>297,528</u>
65-- DEBT SERVICE					
6512 Capital Lease Principal	305,000.00	305,000.00	305,000.00	100.0%	-
6523 Interest On Debt	85,352.00	85,352.00	44,460.00	52.1%	40,892
Total Debt Service	<u>390,352</u>	<u>390,352</u>	<u>349,460</u>	89.5%	<u>40,892</u>
66-- Capital Outlay					
6631 Vehicles (Bus Purchase)	65,000.00	509,600.00	435,085.50	85.4%	74,515
TOTAL FOR GENERAL FUND OBJECT DETAIL	<u>43,002,265</u>	<u>44,201,137</u>	<u>26,101,161</u>		<u>18,099,976</u>

DECATUR ISD
COMPARISON OF OPERATING BUDGET & ACTUAL (FOOD SERVICE)
As March 31, 2026

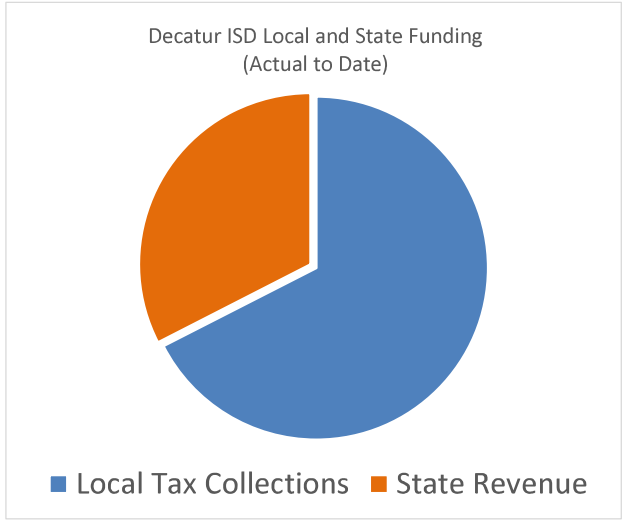
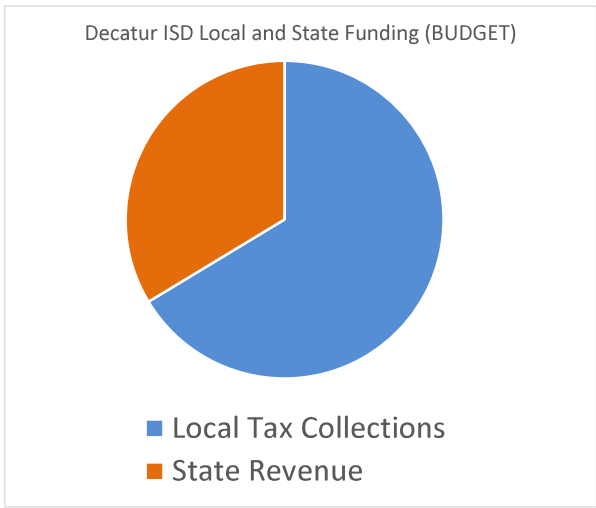
CAFETERIA FUND	Current Year					Prior Year		
	9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
	Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	775,000	775,000	435,832	56.2%	339,168	927,543	426,355	46.0%
STATE REVENUE	10,000	10,000	8,211		1,789	52,620	8,819	
FEDERAL REVENUE	1,213,000	1,213,000	677,974	55.9%	535,026	1,486,992	764,851	51.4%
Total Federal Resources	1,998,000	1,998,000	1,122,017	56.2%	875,983	2,467,155	1,200,025	48.6%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0			0	-	-	-
TOTAL REVENUE	1,998,000	1,998,000	1,122,017	56.2%	875,983	2,467,155	1,200,025	48.6%
EXPENSES								
11-Instruction	-	-	-		-	-	-	
12-Library	-	-	-		-	-	-	
13-Cirriculum Development	-	-	-		-	-	-	
21-Instructional Leadership	-	-	-		-	-	-	
23-Principals	-	-	-		-	-	-	
31-Counseling	-	-	-		-	-	-	
33-Health Services	-	-	-		-	-	-	
34-Transportation	-	-	-		-	-	-	
35-Food Service	2,369,573	2,563,835	1,192,097	46.5%	\$ 1,371,738	\$ 2,783,786	\$ 1,410,512	50.7%
36-Extra-curricular Activities	0	0	0		\$ -	\$ -	\$ -	
41-Administration	0	0	0		\$ -	\$ -	\$ -	
51-Maintenance	30,000	60,000	20,235	33.7%	\$ 39,765	\$ 50,000	\$ 28,604	57.2%
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	1,212,332	46.2%	1,411,503	2,833,786	1,439,116	50.8%
TRANSFERS OUT/OTHER USES	-	-	-		-	-	-	
EXPENES + TRANSFERS	2,399,573	2,623,835	1,212,332	46.2%		2,833,786	1,439,116	50.8%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(401,573)	(625,835)	(90,315)			(366,631)	(239,091)	

DECATUR ISD
COMPARISON OF OPERATING BUDGET & ACTUAL (DEBT SERVICE SERVICE)
As March 31, 2026

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2337	Current Year					Prior Year		
	9/1/25 to 03/31/2026					9/1/2024 to 03/31/2026		
	Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES	8,722,657	8,722,657	8,797,861	100.9%	(75,204)	9,412,890	8,488,803	90.2%
STATE REVENUE	1,148,023	1,148,023	1,234,051	107.5%	(86,028)	273,192	498,505	182.5%
FEDERAL REVENUE	0	0	0	-	-	-	-	-
Total Federal Resources	9,870,680	9,870,680	10,031,912	101.6%	(161,232)	9,686,082	8,987,308	92.8%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0	0	-	-	6,050,326	-	-
TOTAL REVENUE	9,870,680	9,870,680	10,031,912	101.6%	(161,232)	15,736,408	8,987,308	57.1%
EXPENSES								
11-Instruction	0	0	0	-	-	-	-	-
12-Library	0	0	0	-	-	-	-	-
13-Cirriculum Development	0	0	0	-	-	-	-	-
21-Instructional Leadership	0	0	0	-	-	-	-	-
23-Principals	0	0	0	-	-	-	-	-
31-Counseling	0	0	0	-	-	-	-	-
33-Health Services	0	0	0	-	-	-	-	-
34-Transportation	0	0	0	-	-	-	-	-
35-Food Service	0	0	0	-	-	-	-	-
36-Extra-curricular Activities	0	0	0	-	-	-	-	-
41-Administration	0	0	0	-	-	-	-	-
51-Maintenance	0	0	0	-	-	-	-	-
52-Security	0	0	0	-	-	-	-	-
53-Data Processing	0	0	0	-	-	-	-	-
61-Community Service	0	0	0	-	-	-	-	-
71-Debt Service	10,005,600	10,005,600	5,022,719	50.2%	4,982,881	14,157,654	1,679,712	11.9%
81-Facilities	0	0	0	-	-	-	-	-
91-Recapture	0	0	0	-	-	-	-	-
93-Special Education SSA	0	0	0	-	-	-	-	-
99-Appraisal Costs	0	0	0	-	-	-	-	-
	10,005,600	10,005,600	5,022,719	50.2%	4,982,881	14,157,654	1,679,712	11.9%
TRANSFERS OUT/OTHER USES	0	0	0	-	-	5,938,033	-	-
EXPENES + TRANSFERS	10,005,600	10,005,600	5,022,719	50.2%	4,982,881	20,095,687	1,679,712	8.4%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	-134,920	-134,920	5,009,193		-5,144,113	(4,359,279)	7,307,596	

DECATUR ISD
COMPARISON OF LOCAL VS STATE FUNDING in the General Fund
As March 31, 2026

	<u>Budget</u>		<u>Actual</u>
Local Tax Collections	25,648,168	66%	24,556,347
State Revenue	<u>13,002,821</u>	34%	<u>11,821,806</u>
	<u><u>38,650,989</u></u>	100%	<u><u>36,378,153</u></u>



**Decatur ISD
2025-2026 Budget Revisions
As March 31, 2026**

		2025-2026									
		Original Budget									
<u>GENERAL FUND</u>		9/1/2025	SEP-A	SEP-B	OCT-A	DEC-A	DEC-B	DEC-C	DEC-D	JAN-26-B	JAN-26-C
	REVENUE										
199-00	Revenue	41,493,528		4,175		2,315					20,000
199-7000	Transfers In / Other Resources										
	Total Revenue + Trans In	41,493,528	-	4,175	-	2,315	-	-	-	-	20,000
	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			6,000	20,000
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	6,000	20,000
	AMENDED GENERAL FUND BUDGET (NET)	(1,508,737)	(449,600)	-	(16,250)	-	(6,460)	(224,292)	(339,047)	(6,000)	-

Decatur ISD
2025-2026 Budget Revisions
As March 31, 2026

	<u>MAR-26 A</u>	<u>MAR-26-B</u>	<u>MAR-26-C</u>	<u>MAR-26-D</u>	<u>MAR-26-E</u>	<u>MAR-26-F</u>	2025-2026 Amended Budget
GENERAL FUND							
REVENUE							
199-00 Revenue	68,592	20,000	15,000	9,738		241,695	41,875,043
199-7000 Transfers In / Other Resources							-
Total Revenue + Trans In	68,592	20,000	15,000	9,738	-	241,695	41,875,043
EXPENDITURES							
199 - 11 Instruction						241,695	25,067,964
199 - 12 Library							606,530
199 - 13 Curriculum Dev.& Inst.Stff 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	68,592						481,814
199 - 34 Transportation							1,831,420
199 - 35 Food Services							63,000
199 - 36 Util/Sports/Ec							1,694,044
199 - 41 Gen Adm		20,000		9,738			1,635,951
199 - 51 Maint/Utilities			15,000				6,535,034
199 - 52 Security							574,668
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	68,592	20,000	15,000	9,738	(224,292)	241,695	44,201,137
AMENDED GENERAL FUND BUDGET (NET)	-	-	-	-	224,292	-	(2,326,094)

Decatur ISD
2025-2026 Budget Revisions
As March 31, 2026

	<u>DEC-C</u>	<u>JAN-26-A</u>	<u>MAR-26-E</u>
2025-2026			2025-2026
Original Budget			Amended Budget
<u>9/1/2025</u>			

<u>FOOD SERVICE FUND</u>	2025-2026 Original Budget 9/1/2025	#1	#2	#3	#4	2025-2026 Amended Budget
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)

<u>DEBT SERVICE FUND</u>	2025-2026 Original Budget 9/1/2025	#1	#2	#3	#4	2025-2026 Amended Budget
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 March 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

**Decatur ISD
2025-2026 Budget Revisions
As March 31, 2026**

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

Beginning Budget Revenue	41,493,528
Beginning Budgeted Expenses	(43,002,265)
Beginning Budget Difference	<u>(1,508,737)</u>
Net Budget Adjustments (Increases in the current year not offset by a revenue match - no net affect on budgeted fund balance)	(28,710)
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 Career and Technology Carryover (2024-2025 Unexpended carryover to 2025-2026: DEC-I)	(339,047)
SHARS p/y Overpayment (2022 Overpayment due to State: MAR-26-A)	(68,592)

