

Decatur ISD
 Amendments to the Decatur ISD Budget
 May 11, 2026

Increase Expenditures or Decrease Revenue	Decrease Expenditures or Increase Revenue
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GENERAL FUND

MAY-26-A Communications Request for Additional Funding

A-1	199 E 41 6299 00 750 0 99 0 00	Contracted Services	\$	8,500		
A-2	199 E 51 6257 00 999 0 99 0 00	Electricity			\$	8,500

The amendment recommendation for May is a request to used Moak Casey for our bond and general fund budget adoption and publication calculations due to increased reporting requirements: For each budget adoption there a number of required estimates and notices required as part of the budget adoption. One of the new reporting requirements this year will be hyperlinking to satisfy SP 1023 on the Comptroller worksheets. A potential bond sale may occur around the same time the District is providing public information related to budget adoption. Because of the complexity, Moak Casey will work with Decatur ISD individually to assure our general fund and bond calculations are correctly estimated. Part of their services include: newspaper notice and OMA taxpayer impact statement, Revenue projection for 2025-26 and 2026-27 using Moak Casey SOF template, Comptroller worksheets (with hyperlinking to satisfy SB 1023 requirements), tax rate adoption documents (motion language, resolution language etc.), access to the Moac Casey web portal for document upload, data submission, and feedback on individual items. Because of new reporting requirements and the potential issuance of a large amount of bonds, the Administration would like to use Moak Casey assistance in the preparation of this year's budget and tax adoption process.

\$	8,500	\$	8,500
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Increase / (Decrease) in budgeted fund balance: \$0.00 (None)

CHILD NUTRITION FUND

No amendments at this time

DEBT SERVICE FUND

No amendments at this time

Notes

[1] Amendments are approved at the fund and function level. Budget amendment control is set by Board Policy CE(LOCAL)-A. Detail may change and is for accounting only.



Decatur Inc
Board c

To: Board of Trustees
From: Taylor Williams
Subject: Accounting Treatment fo
Meeting Date: MAY-12-2026
Type of Item: Information Presentatic

Supporting Documents: Yes No

Background Information and Rationale:
Board Policy CFB(LOCAL)-A sets the capitaliz

Independent School District
of Trustees Agenda Item

or Capitalization

on Consent Agenda Discussion Action

No

ization threshold for assets at \$5,000