

Decatur ISD
Monthly Financial Statements
as of April 30, 2026

**Presented for the May 11, 2026
Decatur Independent School District
Board of Trustees Meeting**

Decatur ISD

Monthly Financial Statements

as of April 30, 2026

Key Financial Information

<u>Primary Operating Funds</u>	<u>Adopted Expenditures</u>	<u>Amended Expenditures/Uses</u>
General Fund	\$43,002,265	\$44,231,137
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
<u>Tax Rate</u>	<u>2024</u>	<u>2025</u>
General Fund	\$0.6692	\$0.6631
Debt Service	\$0.2337	\$0.2337
	<u>2024</u>	<u>2025*</u>
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

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

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

Budget Budget amendments are listed in order in the schedule "2025-2026 Budget Revisions". Changes in
Amendments 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
Sandra 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
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As April 30, 2026

GENERAL FUND M & O RATE = \$0.6631	Current Year					Prior Year		
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025		
	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	24,511,540	96.5%	886,628	24,143,045	23,774,719	98.5%
5712 Taxes (Delinquent)	250,000	250,000	172,326	68.9%	77,674	250,000	165,398	66.2%
5719 Penalties and Interest	300,000	300,000	196,946	65.6%	103,054	200,000	184,993	92.5%
Total Taxes	25,948,168	25,948,168	24,880,812	95.9%	1,067,356	24,593,045	24,125,110	98.1%
5739 Tuition	12,000	12,000	-	0.0%	12,000	15,000	9,975	66.5%
5742 Investment Earnings	700,000	700,000	485,914	69.4%	214,086	600,000	577,340	96.2%
5743 Rent	20,000	20,000	16,182	80.9%	3,818	15,000	13,502	90.0%
5744 Gifts	-	-	104,579	-	(104,579)	2,000	-	0.0%
5745 Insurance Recovery	-	6,490	6,489	0.0%	1	-	12,513	-
5749 Other Local Revenue	100,000	100,000	17,730	-	82,270	150,000	15,639	10.4%
5752 Activity/Athletic Revenue	105,000	105,000	88,752	84.5%	16,248	100,000	90,760	90.8%
5753 Extracurricular Revenue	-	20,000	-	-	-	-	-	-
5769 Intermediate/Other Gvt. Rev	-	-	-	-	-	-	-	-
Total Other Local Resources	937,000	963,490	719,646	74.7%	223,844	882,000	719,729	81.6%
Total Local Resources	26,885,168	26,911,658	25,600,459	95.1%	1,291,199	25,475,045	24,844,839	97.5%
STATE REVENUE								
5811 Permanent School Fund	1,412,693	1,412,693	743,364	52.6%	669,329	1,415,530	1,108,231	78.3%
5812 Foundation School Program	11,235,103	11,590,128	11,078,442	95.6%	511,686	9,265,883	6,075,059	65.6%
5831 TRS On-Behalf Payments	1,875,564	1,875,564	1,149,290	61.3%	726,274	1,751,479	1,240,385	70.8%
Total State Resources	14,523,360	14,878,385	12,971,096	87.2%	1,907,289	12,432,892	8,423,675	67.8%
FEDERAL REVENUE								
5931 School Health Services (SHARS)	60,000	60,000	7,341	12.2%	52,659	250,000	20,983	8.4%
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	20,983	7.6%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	41,493,528	41,875,043	38,578,895	92.1%	3,276,148	38,182,937	33,289,497	87.2%
EXPENSES								
11-Instruction	24,484,907	25,067,964	16,073,804	64.1%	8,994,160	22,596,090	14,514,870	64.2%
12-Library	606,530	606,530	355,517	58.6%	251,013	476,615	304,413	63.9%
13-Cirriculum Development	589,053	589,053	340,702	57.8%	248,351	442,205	236,124	53.4%
21-Instructional Leadership	362,377	362,377	244,473	67.5%	117,904	387,255	235,462	60.8%
23-Principals	2,240,546	2,240,546	1,514,988	67.6%	725,558	2,302,535	1,516,953	65.9%
31-Counseling	1,052,412	1,052,412	706,932	67.2%	345,480	1,067,322	688,960	64.6%
33-Health Services	413,222	481,814	315,310	65.4%	166,504	379,411	225,532	59.4%
34-Transportation	1,377,645	1,831,420	1,484,257	81.0%	347,163	2,057,891	1,556,225	75.6%
35-Food Service	63,000	63,000	26,641	42.3%	36,359	186,569	25,979	13.9%
36-Extra-curricular Activities	1,622,634	1,694,044	1,207,203	71.3%	486,841	1,743,797	1,144,448	65.6%
41-Administration	1,600,213	1,665,951	1,178,661	70.8%	487,290	1,721,878	1,145,752	66.5%
51-Maintenance	6,563,734	6,535,034	4,227,238	64.7%	2,307,796	6,375,913	4,365,004	68.5%
52-Security	559,668	574,668	315,223	54.9%	259,445	578,770	304,544	52.6%
53-Data Processing	485,547	485,547	402,641	82.9%	82,906	571,495	386,570	67.6%
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%
Total Expenses	43,002,265	44,231,137	29,174,068	66.0%	15,057,069	41,820,601	27,400,880	65.5%
TRANSFERS OUT/OTHER USES	-	-	-	-	-	-	-	-
EXPENSES + TRANSFERS	43,002,265	44,231,137	29,174,068	66.0%	-	41,820,601	27,400,880	65.5%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(1,508,737)	(2,356,094)	9,404,827					
AUGUST 31, 2025 BEGINNING FUND BAL	8,186,349	8,186,349						
AUGUST 31, 2026 BUDGETED FUND BAL	6,677,612	5,830,255						

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As April 30, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
11 INSTRUCTION								
6100 Payroll/Benefits	22,641,570	22,753,600	15,024,841	66.0%	7,728,759	20,871,040	13,590,015	65.1%
6200 Contracted Services	552,092	605,507	460,602	76.1%	144,905	616,907	346,021	56.1%
6300 Supplies	1,083,400	1,476,066	536,388	36.3%	939,678	899,186	507,520	56.4%
6400 Other Operating	142,845	137,791	51,973	37.7%	85,818	145,571	71,313	49.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	65,000	95,000	-	-	95,000	63,386	-	-
	<u>24,484,907</u>	<u>25,067,964</u>	<u>16,073,804</u>	<u>64.1%</u>	<u>8,994,160</u>	<u>22,596,090</u>	<u>14,514,870</u>	<u>64.2%</u>
12 LIBRARY								
6100 Payroll/Benefits	531,004	531,004	305,146	57.5%	225,858	401,064	247,688	61.8%
6200 Contracted Services	10,800	9,200	2,639	28.7%	6,561	6,071	2,258	37.2%
6300 Supplies	57,572	58,512	41,355	70.7%	17,157	57,861	46,150	79.8%
6400 Other Operating	7,154	7,814	6,377	81.6%	1,437	11,619	8,317	71.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>606,530</u>	<u>606,530</u>	<u>355,517</u>	<u>58.6%</u>	<u>251,013</u>	<u>476,615</u>	<u>304,413</u>	<u>63.9%</u>
13 CURRICULUM								
6100 Payroll/Benefits	411,419	411,419	276,760	67.3%	134,659	252,566	150,445	59.6%
6200 Contracted Services	85,689	80,689	39,011	48.3%	41,678	104,964	56,821	54.1%
6300 Supplies	36,145	36,145	3,976	11.0%	32,169	31,656	12,576	39.7%
6400 Other Operating	55,800	60,800	20,955	34.5%	39,846	53,019	16,283	30.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>589,053</u>	<u>589,053</u>	<u>340,702</u>	<u>57.8%</u>	<u>248,351</u>	<u>442,205</u>	<u>236,124</u>	<u>53.4%</u>
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	336,177	336,177	228,574	68.0%	107,603	360,134	220,330	61.2%
6200 Contracted Services	1,000	1,000	1,200	120.0%	(200)	6,471	4,181	64.6%
6300 Supplies	6,125	7,125	3,588	50.4%	3,537	12,314	5,761	46.8%
6400 Other Operating	19,075	18,075	11,111	61.5%	6,964	8,336	5,190	62.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>362,377</u>	<u>362,377</u>	<u>244,473</u>	<u>67.5%</u>	<u>117,904</u>	<u>387,255</u>	<u>235,462</u>	<u>60.8%</u>
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,170,936	2,170,936	1,486,419	68.5%	684,517	2,230,455	1,483,022	66.5%
6200 Contracted Services	6,435	6,435	8,879	138.0%	(2,444)	9,043	5,198	57.5%
6300 Supplies	32,294	32,294	7,273	22.5%	25,021	31,729	13,186	41.6%
6400 Other Operating	30,881	30,881	12,417	40.2%	18,464	31,309	15,547	49.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,240,546</u>	<u>2,240,546</u>	<u>1,514,988</u>	<u>67.6%</u>	<u>725,558</u>	<u>2,302,535</u>	<u>1,516,953</u>	<u>65.9%</u>
31 COUNSELING SERVICES								
6100 Payroll/Benefits	943,640	943,640	629,449	66.7%	314,192	937,837	606,285	64.6%
6200 Contracted Services	74,100	74,100	58,600	79.1%	15,500	96,358	60,490	62.8%
6300 Supplies	21,031	21,313	11,162	52.4%	10,151	22,412	14,219	63.4%
6400 Other Operating	13,641	13,359	7,722	57.8%	5,637	10,715	7,966	74.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,052,412</u>	<u>1,052,412</u>	<u>706,932</u>	<u>67.2%</u>	<u>345,480</u>	<u>1,067,322</u>	<u>688,960</u>	<u>64.6%</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As April 30, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025		
	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	228,069	60.1%	151,203	357,961	217,977	60.9%
6200 Contracted Services	-	15,000	13,915	-	1,085	600	-	-
6300 Supplies	33,950	18,950	11,349	59.9%	7,601	20,850	7,556	36.2%
6400 Other Operating	-	68,592	61,978	-	6,615	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>413,222</u>	<u>481,814</u>	<u>315,310</u>	<u>65.4%</u>	<u>166,504</u>	<u>379,411</u>	<u>225,532</u>	<u>59.4%</u>
34 TRANSPORTATION								
6100 Payroll/Benefits	1,020,772	1,020,772	804,113	78.8%	216,659	1,086,447	732,348	67.4%
6200 Contracted Services	59,650	66,825	34,700	51.9%	32,125	111,604	44,150	39.6%
6300 Supplies	369,470	369,470	240,020	65.0%	129,450	329,666	240,263	72.9%
6400 Other Operating	(72,247)	(70,247)	(29,716)	42.3%	(40,531)	(65,226)	(55,936)	85.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	444,600	435,141	97.9%	9,460	595,400	595,400	-
	<u>1,377,645</u>	<u>1,831,420</u>	<u>1,484,257</u>	<u>81.0%</u>	<u>347,163</u>	<u>2,057,891</u>	<u>1,556,225</u>	<u>75.6%</u>
35 FOOD SERVICE								
6100 Payroll/Benefits	60,000	60,000	26,641	-	33,359	60,000	25,979	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	3,000	-	-	3,000	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.	<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>25,979</u>	<u>13.9%</u>
36 EXTRACURRICULAR/UII								
6100 Payroll/Benefits	978,659	978,659	641,783	65.6%	336,876	1,090,587	646,892	59.3%
6200 Contracted Services	167,331	134,368	98,017	72.9%	36,351	146,114	121,234	83.0%
6300 Supplies	161,924	213,927	159,557	74.6%	54,370	173,575	120,347	69.3%
6400 Other Operating	314,720	367,090	307,845	83.9%	59,245	333,521	255,975	76.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,622,634</u>	<u>1,694,044</u>	<u>1,207,203</u>	<u>71.3%</u>	<u>486,841</u>	<u>1,743,797</u>	<u>1,144,448</u>	<u>65.6%</u>
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,251,004	1,249,004	864,019	69.2%	384,985	1,337,374	901,569	67.4%
6200 Contracted Services	181,975	217,713	172,737	79.3%	44,976	231,959	140,526	60.6%
6300 Supplies	58,629	96,243	69,144	71.8%	27,099	54,684	49,746	91.0%
6400 Other Operating	108,605	102,991	72,760	70.6%	30,231	97,862	53,910	55.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,600,213</u>	<u>1,665,951</u>	<u>1,178,661</u>	<u>70.8%</u>	<u>487,290</u>	<u>1,721,878</u>	<u>1,145,752</u>	<u>66.5%</u>
51 MAINTENENACE								
6100 Payroll/Benefits	2,780,720	2,780,720	1,714,172	61.6%	1,066,548	2,587,703	1,726,540	66.7%
6200 Contracted Services	2,336,173	2,309,473	1,226,208	53.1%	1,083,265	2,421,856	1,443,039	59.6%
6300 Supplies	524,192	522,192	369,922	70.8%	152,270	460,261	291,267	63.3%
6400 Other Operating	922,649	922,649	916,937	99.4%	5,712	906,093	904,158	99.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>6,563,734</u>	<u>6,535,034</u>	<u>4,227,238</u>	<u>64.7%</u>	<u>2,307,796</u>	<u>6,375,913</u>	<u>4,365,004</u>	<u>68.5%</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As April 30, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025		
	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	53,140	74.8%	17,868	80,110	52,794	65.9%
6200 Contracted Services	457,660	477,660	258,922	54.2%	218,738	473,660	239,576	50.6%
6300 Supplies	15,000	10,000	646	6.5%	9,354	10,000	5,056	50.6%
6400 Other Operating	16,000	16,000	2,514	15.7%	13,486	15,000	7,118	47.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>559,668</u>	<u>574,668</u>	<u>315,223</u>	<u>54.9%</u>	<u>259,445</u>	<u>578,770</u>	<u>304,544</u>	<u>52.6%</u>
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	231,081	231,081	220,273	95.3%	10,808	314,609	210,651	67.0%
6200 Contracted Services	23,825	48,825	46,836	95.9%	1,989	31,745	20,645	65.0%
6300 Supplies	225,061	200,061	135,533	67.7%	64,528	219,561	152,209	69.3%
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>402,641</u>	<u>82.9%</u>	<u>82,906</u>	<u>571,495</u>	<u>386,570</u>	<u>67.6%</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, Fui nd 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 April 30, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year																																																																																																														
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025																																																																																																														
	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>44,231,137</u>	<u>29,174,068</u>	<u>-</u>	<u>15,057,069</u>	<u>41,820,601</u>	<u>27,400,880</u>	65.5%
	<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>44,231,137</u>	<u>29,174,068</u>	<u>-</u>	<u>15,057,069</u>	<u>41,820,601</u>	<u>27,400,880</u>	65.5%																																																																								
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>44,231,137</u>	<u>29,174,068</u>	<u>-</u>	<u>15,057,069</u>	<u>41,820,601</u>	<u>27,400,880</u>	65.5%																																																																																																												

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As April 30, 2026

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year					Prior Year		
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPENDITURES								
6100 Payroll/Benefits	33,807,262	33,917,292	22,503,399	66.3%	11,413,893	31,967,886	20,812,535	65.1%
6200 Contracted Services	4,545,355	4,635,420	2,852,568	61.5%	1,782,852	4,794,977	2,886,214	60.2%
6300 Supplies	2,624,793	3,062,298	1,589,913	51.9%	1,472,385	2,323,753	1,465,856	63.1%
6400 Other Operating	1,569,503	1,686,175	1,443,588	85.6%	242,588	1,681,768	1,292,905	76.9%
6500 Debt Service	390,352	390,352	349,460	89.5%	40,892	393,430	347,970	88.4%
6600 Capital Outlay	65,000	539,600	435,141	80.6%	104,460	658,786	595,400	90.4%
	<u>43,002,265</u>	<u>44,231,137</u>	<u>29,174,068</u>	<u>66.0%</u>	<u>15,057,069</u>	<u>41,820,601</u>	<u>27,400,880</u>	65.5%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	-	-
	<u>43,002,265</u>	<u>44,231,137</u>	<u>29,174,068</u>	<u>-</u>	<u>15,057,069</u>	<u>41,820,601</u>	<u>27,400,880</u>	

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As April 30, 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	341,694	219,913	64.4%	121,782
6115 Longevity Balance	226,000	226,000	-	0.0%	226,000
6117 Annual Stipend	79,050	79,050	-	0.0%	79,050
6118 Extra Duty Prof	670,400	670,400	447,390	66.7%	223,010
6119 Professional Personnel	21,214,502	21,324,532	14,371,040	67.4%	6,953,492
6121 Extra Duty Pay/Overtime	240,200	240,200	130,951	54.5%	109,249
6122 Subs For Para Professionals	76,850	76,850	68,375	89.0%	8,475
6129 Support Personnel	5,661,308	5,661,308	3,781,155	66.8%	1,880,153
6139 Employee Allowances	4,280	4,280	3,522	82.3%	758
6141 Social Security/Medicare	393,081	393,081	262,490	66.8%	130,591
6142 Group Health & Life Insurance	1,709,603	1,709,603	1,131,618	66.2%	577,985
6143 Worker's Compensation	129,994	129,994	110,113	84.7%	19,881
6144 Tres On-Behalf	1,875,564	1,875,564	1,149,290	61.3%	726,274
6145 Unemployment Compensation	18,000	18,000	16,320	90.7%	1,680
6146 Teacher Retirement/Tres Care	1,166,736	1,166,736	811,222	69.5%	355,514
Total Payroll	<u>33,807,262</u>	<u>33,917,292</u>	<u>22,503,399</u>	66.3%	<u>11,413,893</u>
62-- CONTRACTED SERVICES					
6211 Legal Services	50,200	79,938	63,271	79.1%	16,667
6212 Audit Services	50,000	50,000	38,240	76.5%	11,760
6213 Tax Appraisal & Collection	625,625	625,625	456,838	73.0%	168,788
6214 Lobbying Expenses	1,368	1,368	-	0.0%	1,368
6219 Professional Services	372,393	417,080	312,335	74.9%	104,745
6239 E.S.C. Services	144,401	158,901	130,462	82.1%	28,439
6249 Contracted Maint. & Repair	476,182	482,107	206,090	42.7%	276,017
6255 Water/Sanitation	270,000	270,000	193,218	71.6%	76,782
6256 Telephone	157,500	157,500	89,988	57.1%	67,512
6257 Electricity	1,275,000	1,260,000	625,870	49.7%	634,130
6258 Gas	157,500	157,500	126,838	80.5%	30,662
6268 Copy Rental	79,755	88,205	64,883	73.6%	23,322
6269 Rentals - Operating Leases	42,973	69,973	58,950	84.2%	11,023
6295 Misc Contracted Services	2,673	2,673	2,673	100.0%	-
6299 Misc. Contracted Services	839,785	814,550	482,912	59.3%	331,638
Total Contracted Services	<u>4,545,355</u>	<u>4,635,420</u>	<u>2,852,568</u>	61.5%	<u>1,782,852</u>
63-- SUPPLIES					
6311 Gasoline & Fuels For Vehicles	275,000	270,000	166,233	61.6%	103,767
6316 Janitor Supplies	202,000	202,000	146,324	72.4%	55,676
6317 Grounds Supplies	111,330	96,330	45,980	47.7%	50,350
6319 Supplies For Maint. & Operation	187,012	200,012	172,876	86.4%	27,136
6328 Library Books	16,940	19,809	12,134	61.3%	7,675
6329 Reading Materials	42,019	39,346	4,256	10.8%	35,091
6339 Testing Materials	33,500	16,400	5,466	33.3%	10,934
6395 Inventoried Supplies	11,480	6,363	5,917	93.0%	446
6398 Postage	5,400	5,400	3,658	67.7%	1,742
6399 General Supplies	1,740,112	2,206,638	1,027,068	46.5%	1,179,571
Total Supplies	<u>2,624,793</u>	<u>3,062,298</u>	<u>1,589,913</u>	51.9%	<u>1,472,385</u>
64-- OTHER EXPENSES/OTHER OPERATING					
6411 Travel - Employee Only	230,282	226,591	133,704	59.0%	92,887
6412 Travel - Students	234,515	212,528	149,020	70.1%	63,508
6413 Stipends-None Employees	-	24,402	19,901	81.6%	4,501
6419 Travel - Non-Employees	11,000	11,000	1,963	17.8%	9,037
6426 Property Insurance	915,962	915,962	915,962	100.0%	-
6429 Insurance & Bonding Costs	60,413	67,803	69,360	102.3%	(1,557)
6439 Election Costs	10,000	10,000	6,859	68.6%	3,141
6491 Statutory Required Pub Exp	2,500	2,500	704	28.2%	1,796
6494 Reclassified Trans. Expenses	(148,500)	(148,500)	(107,706)	72.5%	(40,794)
6495 Membership	11,361	8,361	4,994	59.7%	3,367
6498 Awards	1,125	3,655	3,655	100.0%	-
6499 Misc. Operating Costs	240,845	351,873	245,170	69.7%	106,703
Total Other Operating	<u>1,569,503</u>	<u>1,686,175</u>	<u>1,443,588</u>	85.6%	<u>242,588</u>
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	<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	539,600	435,086	80.6%	104,515
TOTAL FOR GENERAL FUND OBJECT DETAIL	<u>43,002,265</u>	<u>44,231,137</u>	<u>29,174,013</u>		<u>15,057,124</u>

DECATUR ISD
COMPARISON OF OPERATING BUDGET & ACTUAL (FOOD SERVICE)
As April 30, 2026

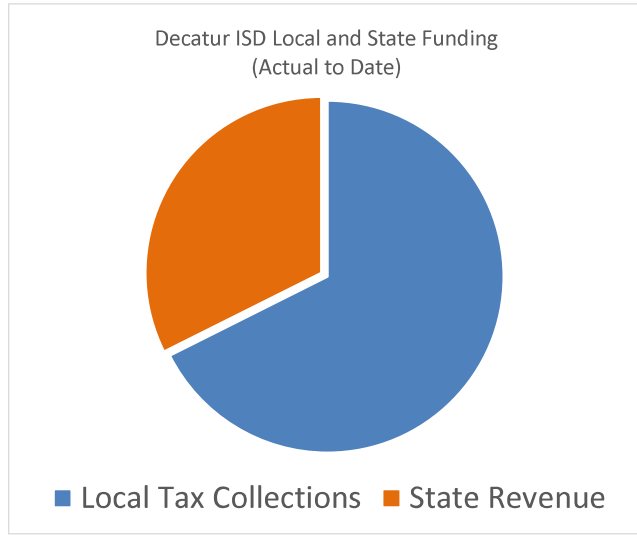
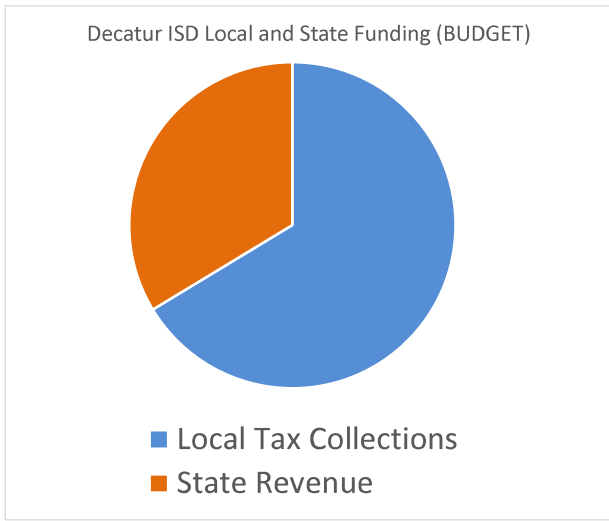
CAFETERIA FUND	Current Year					Prior Year		
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	775,000	775,000	446,123	57.6%	328,877	927,543	512,054	55.2%
STATE REVENUE	10,000	10,000	8,211		1,789	52,620	8,819	
FEDERAL REVENUE	1,213,000	1,213,000	677,975	55.9%	535,025	1,486,992	881,183	59.3%
Total Federal Resources	1,998,000	1,998,000	1,132,308	56.7%	865,692	2,467,155	1,402,056	56.8%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0			0	-	-	-
TOTAL REVENUE	1,998,000	1,998,000	1,132,308	56.7%	865,692	2,467,155	1,402,056	56.8%
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	1,438,222	56.1%	1,125,613	2,783,786	1,636,632	58.8%
36-Extra-curricular Activities	-	-	-		-	-	-	
41-Administration	-	-	-		-	-	-	
51-Maintenance	30,000	60,000	23,509	39.2%	36,491	50,000	32,225	64.5%
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	1,461,731	55.7%	1,162,104	2,833,786	1,668,857	58.9%
TRANSFERS OUT/OTHER USES	-	-	-		-	-	-	
EXPENES + TRANSFERS	2,399,573	2,623,835	1,461,731	55.7%		2,833,786	1,668,857	58.9%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(401,573)	(625,835)	(329,423)			(366,631)	(266,801)	

DECATUR ISD
COMPARISON OF OPERATING BUDGET & ACTUAL (DEBT SERVICE SERVICE)
As April 30, 2026

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2337	Current Year					Prior Year		
	9/1/25 to 04/30/2026					9/1/2024 to 04/30/2025		
	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	8,849,196	101.5%	(126,539)	9,412,890	8,570,763	91.1%
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	-
Total Federal Resources	<u>9,870,680</u>	<u>9,870,680</u>	<u>10,083,247</u>	<u>102.2%</u>	<u>(212,567)</u>	<u>9,686,082</u>	<u>9,069,268</u>	<u>93.6%</u>
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	6,050,326	0	-
TOTAL REVENUE	<u>9,870,680</u>	<u>9,870,680</u>	<u>10,083,247</u>	<u>102.2%</u>	<u>(212,567)</u>	<u>15,736,408</u>	<u>9,069,268</u>	<u>57.6%</u>
EXPENSES								
11-Instruction	-	-	-	-	-	-	-	-
12-Library	-	-	-	-	-	-	-	-
13-Cirriculum 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	10,005,600	5,022,719	50.2%	4,982,881	14,157,654	1,681,748	11.9%
81-Facilities	-	-	-	-	-	-	-	-
91-Recapture	0	0	0	-	-	-	-	-
93-Special Education SSA	0	0	0	-	-	-	-	-
99-Appraisal Costs	0	0	0	-	-	-	-	-
	<u>10,005,600</u>	<u>10,005,600</u>	<u>5,022,719</u>	<u>50.2%</u>	<u>4,982,881</u>	<u>14,157,654</u>	<u>1,681,748</u>	<u>11.9%</u>
TRANSFERS OUT/OTHER USES	0	0	0	-	-	5,938,033	-	-
EXPENES + TRANSFERS	<u>10,005,600</u>	<u>10,005,600</u>	<u>5,022,719</u>	<u>50.2%</u>	<u>4,982,881</u>	<u>20,095,687</u>	<u>1,681,748</u>	<u>8.4%</u>
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	<u>-134,920</u>	<u>-134,920</u>	<u>5,060,528</u>		<u>-5,195,448</u>	<u>(4,359,279)</u>	<u>7,387,520</u>	

DECATUR ISD
COMPARISON OF LOCAL VS STATE FUNDING in the General Fund
As April 30, 2026

	<u>Budget</u>		<u>Actual</u>
Local Tax Collections	25,648,168	66%	24,683,866
State Revenue	<u>13,002,821</u>	34%	<u>11,821,806</u>
	<u><u>38,650,989</u></u>	100%	<u><u>36,505,672</u></u>



**Decatur ISD
2025-2026 Budget Revisions
As April 30, 2026**

		2025-2026									
Original Budget		SEP-A	SEP-B	OCT-A	DEC-A	DEC-B	DEC-C	DEC-D	JAN-26-B	JAN-26-C	
9/1/2025											
GENERAL FUND											
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	4,175								
199 - 35	Food Services	63,000									
199 - 36	Utl/Sports/Ec	1,622,634		44,950		6,460				20,000	
199 - 41	Gen Adm	1,600,213							6,000		
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	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 April 30, 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>	<u>APR-26-A</u>	<u>APR-26-B</u>	<u>APR-26-B</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.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										481,814
199 - 34 Transportation										1,831,420
199 - 35 Food Services										63,000
199 - 36 Utl/Sports/Ec										1,694,044
199 - 41 Gen Adm		20,000		9,738			10,000	20,000		1,665,951
199 - 51 Maint/Utilities										6,535,034
199 - 52 Security			15,000							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	10,000	20,000	44,231,137	
AMENDED GENERAL FUND BUDGET (NET)	-	-	-	-	224,292	-	(10,000)	(20,000)	(2,356,094)	

**Decatur ISD
2025-2026 Budget Revisions
As April 30, 2026**

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

	<u>2025-2026</u> Original Budget	<u>#1</u>	<u>#2</u>	<u>#3</u>	<u>#4</u>	<u>#5</u>	<u>#6</u>	<u>#7</u>	<u>#8</u>	<u>#9</u>
	<u>9/1/2025</u>									
<u>DEBT SERVICE FUND</u>										
REVENUE										
599-00 Revenue	9,870,680									
599-7000 Transfers In / Other Resources										
Total Revenue + Transf In	9,870,680	-	-	-	-	-	-	-	-	-
EXPENDITURES										
599 - 71 Debt Service	10,005,600									
599-8000 Transfers Out / Other Uses										
Total Exp + Transf Out	10,005,600	-	-	-	-	-	-	-	-	-
AMENDED DEBT SERVICE FUND BUDGET (NE)	(134,920)	-	-	-	-	-	-	-	-	-

**Decatur ISD
2025-2026 Budget Revisions
As April 30, 2026**

	2025-2026 Amended Budget
<u>FOOD SERVICE FUND</u>	
REVENUE	
240-00 Revenue	1,998,000
240-7000 Transfers In / Other Resources	-
Total Revenue + Transf In	<u>1,998,000</u>
EXPENDITURES	
240 - 35 Food Services	2,563,835
240 - 51 Maint/Utilities	60,000
240-8000 Transfers Out / Other Uses	-
Total Exp + Transf Out	<u>2,623,835</u>
AMENDED FOOD SERVICE FUND BUDGET (NI)	<u>(625,835)</u>
#10	
<u>DEBT SERVICE FUND</u>	
REVENUE	
599-00 Revenue	9,870,680
599-7000 Transfers In / Other Resources	-
Total Revenue + Transf In	<u>9,870,680</u>
EXPENDITURES	
599 - 71 Debt Service	10,005,600
599-8000 Transfers Out / Other Uses	-
Total Exp + Transf Out	<u>10,005,600</u>
AMENDED DEBT SERVICE FUND BUDGET (NE)	<u>(134,920)</u>

Decatur ISD

2025-2026 Budget Revisions

As April 30, 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 UJL revenue and UJL exp for academic UJL 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

Decatur ISD

2025-2026 Budget Revisions

As April 30, 2026

SCHEDULE OF AMENDMENTS IN THE 2025-2026 FISCAL YEAR ORIGINATING IN PRIOR YEARS (Updated 4/17/2026)

As April 30, 2026

Beginning Budget Revenue	41,493,528
Beginning Budgeted Expenses	<u>(43,002,265)</u>
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)	(58,710)
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)
Care: Career and Technology Carryover (2024-2025 Unexpended carryover to 2025-2026: DEC-I	(339,047)

Budgeted Items in 2025-2026 from the 2024-2025 School Year
ENDING BUDGETED REVENUES LESS EXPENDITURES

<u>(788,647)</u>
<u><u>(2,356,094)</u></u>

Decatur ISD
Historical General Fund Data
As April 30, 2026

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	AFR	AFR	AFR	AFR	AFR	AFR
Revenues	29,863,911	30,548,319	29,949,262	29,526,150	33,295,378	33,408,357
Expenditures	(29,095,188)	(30,107,091)	(29,416,220)	(27,950,031)	(30,326,036)	(32,784,029)
Excess (Deficit)	768,723	441,228	533,042	1,576,119	2,969,342	624,328
Other Sources/Uses						
Sale of Prop/Issuance of Debt	18,605	143,000		11,583		
Transfer In						
Transfer Out/Other Uses	(91,593)	(2,013,278)	(5,150,000)	(50,133)	(312,671)	(73,725)
	(72,988)	(1,870,278)	(5,150,000)	(38,550)	(312,671)	(73,725)
Net Change in Fund Balance	695,735	(1,429,050)	(4,616,958)	1,537,569	2,656,671	550,603
Prior Period Adjustment	-	-	-	-		
Beginning Fund Balance	11,453,035	12,148,770	10,719,720	6,102,762	7,640,331	10,297,002
Ending Fund Balance	12,148,770	10,719,720	6,102,762	7,640,331	10,297,002	10,847,605
Months of Fund Balance	5.01	4.27	2.49	3.28	4.07	3.97

Decatur ISD
Historical General Fund Data (Continued)
As April 30, 2026

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	AFR	AFR	AFR	AFR	AFR	UNAUDITED
Revenues	35,181,309	35,029,172	37,387,442	38,872,542	39,069,279	41,875,043
Expenditures	(39,532,707)	(34,295,897)	(38,400,988)	(40,259,556)	(40,560,441)	(44,231,137)
Excess (Deficit)	(4,351,398)	733,275	(1,013,546)	(1,387,014)	(1,491,162)	(2,356,094)
Other Sources/Uses						
Sale of Prop/Issuance of Debt	4,960,000		50,823	-		
Transfer In	-		391,178			
Transfer Out/Other Uses	(7,109)	-	-	(40,862)	(505,441)	
	4,952,891	-	442,001	(40,862)	(505,441)	-
Net Change in Fund Balance	601,493	733,275	(571,545)	(1,427,876)	(1,996,603)	(2,356,094)
Prior Period Adjustment	-					
Beginning Fund Balance	10,847,605	11,449,098	12,182,373	11,610,828	10,182,952	8,186,349
Ending Fund Balance	11,449,098	12,182,373	11,610,828	10,182,952	8,186,349	5,830,255

Months of Fund Balance 3.48 4.26 3.63 3.04 2.42 1.58