



Decatur Independent School District

Board of Trustees Agenda Item

To: Board of Trustees
From: Taylor Williams
Subject: May Budget Amendments
Meeting Date: May 11, 2026
Type of Item: Information Presentation Consent Agenda Discussion Action

Supporting Documents: Yes No

Background Information and Rationale:

Board policy requires an amendment whenever the District adds additional appropriations or moves funds between functions in the General Fund, Food Service Fund, or Debt Service (I&S) Fund. Amendments are adopted at the Fund and Function level. Additional detail provided is for accounting purposes only and may change from the detail presented. Fund and Function amounts, unless specifically stated as an exception, will not change. Budget amendment control is set by Board Policy CE(LOCAL)-A: The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

The amendment recommendation for May is a request to use Moak Casey for our bond and general fund budget adoption and publication calculation due to increased reporting requirements: For each budget adoption there is 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 Moak 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.

Support of Strategic Goals:

- 4.1 DISD will ensure strong financial stewardship and fiscal responsibility.
- 4.3 DISD will provide operational efficiency, effectiveness, and transparency to maximize taxpayer dollars.

Fiscal Implication:

May-26-A: None, this is a movement of already budgeted funds

Administrative Recommendation:

The Administration recommends the Board approve the amendment(s) as presented.

Contact Person(s)

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Respectfully submitted,

Taylor Williams
Superintendent

Gary Micinski
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