

**Decatur ISD
Monthly Financial Statements
as of May 31, 2026**

**Presented for the June 15, 2026
Decatur Independent School District
Board of Trustees Meeting**

Decatur ISD
Monthly Financial Statements
as of May 31, 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
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
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 MAY 31, 2026

GENERAL FUND M & O RATE = \$0.6631	Current Year					Prior Year		
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025		
	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	24,706,423	97.3%	691,745	24,143,045	23,951,934	99.2%
5712 Taxes (Delinquent)	250,000	250,000	184,121	73.6%	65,879	250,000	169,501	67.8%
5719 Penalties and Interest	300,000	300,000	228,814	76.3%	71,186	200,000	211,852	105.9%
Total Taxes	25,948,168	25,948,168	25,119,358	96.8%	828,810	24,593,045	24,333,286	98.9%
5739 Tuition	12,000	12,000	-	0.0%	12,000	15,000	11,175	74.5%
5742 Investment Earnings	700,000	700,000	640,271	91.5%	59,729	600,000	654,149	109.0%
5743 Rent	20,000	20,000	24,855	124.3%	(4,855)	15,000	13,502	90.0%
5744 Gifts	-	-	105,579	-	(105,579)	2,000	-	0.0%
5745 Insurance Recovery	-	6,490	6,489	0.0%	1	-	12,513	-
5749 Other Local Revenue	100,000	100,000	21,442	-	78,558	150,000	17,495	11.7%
5752 Activity/Athletic Revenue	105,000	105,000	88,752	84.5%	16,248	100,000	91,733	91.7%
5753 Extracurricular Revenue	-	20,000	-	-	-	-	-	-
5769 Intermediate/Other Gvt. Rev	-	-	-	-	-	-	-	-
Total Other Local Resources	937,000	963,490	887,388	92.1%	56,102	882,000	800,566	90.8%
Total Local Resources	26,885,168	26,911,658	26,006,745	96.6%	884,913	25,475,045	25,133,853	98.7%
STATE REVENUE								
5811 Permanent School Fund	1,412,693	1,412,693	891,734	63.1%	520,959	1,415,530	1,256,303	88.8%
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	1,479,891	78.9%	395,673	1,751,479	1,400,410	80.0%
Total State Resources	14,523,360	14,878,385	13,454,527	90.4%	1,423,858	12,432,892	8,731,772	70.2%
FEDERAL REVENUE								
5931 School Health Services (SHARS)	60,000	60,000	66,172	110.3%	(6,172)	250,000	26,675	10.7%
5941 Impact Aid	25,000	25,000	-	-	25,000	25,000	-	0.0%
Total Federal Resources	85,000	85,000	66,172	77.8%	18,828	275,000	26,675	9.7%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	41,493,528	41,875,043	39,527,444	94.4%	2,327,599	38,182,937	33,892,299	88.8%
EXPENSES								
11-Instruction	24,484,907	25,067,964	18,370,992	73.3%	6,696,972	22,596,090	16,332,448	72.3%
12-Library	606,530	606,530	405,144	66.8%	201,386	476,615	346,022	72.6%
13-Cirriculum Development	589,053	589,053	380,405	64.6%	208,648	442,205	256,953	58.1%
21-Instructional Leadership	362,377	362,377	275,864	76.1%	86,513	387,255	263,613	68.1%
23-Principals	2,240,546	2,240,546	1,735,216	77.4%	505,330	2,302,535	1,705,069	74.1%
31-Counseling	1,052,412	1,052,412	792,192	75.3%	260,220	1,067,322	776,482	72.8%
33-Health Services	413,222	481,814	341,805	70.9%	140,009	379,411	255,606	67.4%
34-Transportation	1,377,645	1,831,420	1,605,908	87.7%	225,512	2,057,891	1,643,194	79.8%
35-Food Service	63,000	63,000	34,440	54.7%	28,560	186,569	32,843	17.6%
36-Extra-curricular Activities	1,622,634	1,694,044	1,435,830	84.8%	258,214	1,743,797	1,374,658	78.8%
41-Administration	1,600,213	1,674,451	1,328,105	79.3%	346,346	1,721,878	1,268,886	73.7%
51-Maintenance	6,563,734	6,526,534	4,779,058	73.2%	1,747,476	6,375,913	4,821,837	75.6%
52-Security	559,668	574,668	431,890	75.2%	142,778	578,770	312,823	54.0%
53-Data Processing	485,547	485,547	435,933	89.8%	49,614	571,495	406,231	71.1%
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	33,133,259	74.9%	11,097,878	41,820,601	30,546,709	73.0%
TRANSFERS OUT/OTHER USES	-	-	-	-	-	-	-	-
EXPENES + TRANSFERS	43,002,265	44,231,137	33,133,259	74.9%	-	41,820,601	30,546,709	73.0%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(1,508,737)	(2,356,094)	6,394,185					
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 MAY 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025		
	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	17,116,110	75.2%	5,637,490	20,871,040	15,306,835	73.3%
6200 Contracted Services	552,092	638,937	515,908	80.7%	123,029	616,907	378,079	61.3%
6300 Supplies	1,083,400	1,445,462	675,694	46.7%	769,768	899,186	557,121	62.0%
6400 Other Operating	142,845	134,965	63,279	46.9%	71,685	145,571	90,413	62.1%
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>18,370,992</u>	<u>73.3%</u>	<u>6,696,972</u>	<u>22,596,090</u>	<u>16,332,448</u>	<u>72.3%</u>
12 LIBRARY								
6100 Payroll/Benefits	531,004	531,004	345,894	65.1%	185,110	401,064	280,751	70.0%
6200 Contracted Services	10,800	9,200	2,708	29.4%	6,492	6,071	5,199	85.6%
6300 Supplies	57,572	58,512	49,809	85.1%	8,703	57,861	50,590	87.4%
6400 Other Operating	7,154	7,814	6,733	86.2%	1,081	11,619	9,481	81.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>606,530</u>	<u>606,530</u>	<u>405,144</u>	<u>66.8%</u>	<u>201,386</u>	<u>476,615</u>	<u>346,022</u>	<u>72.6%</u>
13 CURRICULUM								
6100 Payroll/Benefits	411,419	411,419	313,307	76.2%	98,112	252,566	171,052	67.7%
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	4,196	11.6%	31,949	31,656	12,640	39.9%
6400 Other Operating	55,800	60,800	23,891	39.3%	36,909	53,019	16,441	31.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>589,053</u>	<u>589,053</u>	<u>380,405</u>	<u>64.6%</u>	<u>208,648</u>	<u>442,205</u>	<u>256,953</u>	<u>58.1%</u>
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	336,177	336,177	259,362	77.2%	76,815	360,134	247,246	68.7%
6200 Contracted Services	1,000	1,000	1,333	133.3%	(333)	6,471	4,371	67.5%
6300 Supplies	6,125	7,125	3,663	51.4%	3,462	12,314	6,806	55.3%
6400 Other Operating	19,075	18,075	11,506	63.7%	6,569	8,336	5,190	62.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>362,377</u>	<u>362,377</u>	<u>275,864</u>	<u>76.1%</u>	<u>86,513</u>	<u>387,255</u>	<u>263,613</u>	<u>68.1%</u>
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,170,936	2,170,936	1,696,700	78.2%	474,236	2,230,455	1,667,524	74.8%
6200 Contracted Services	6,435	6,435	9,858	153.2%	(3,423)	9,043	5,198	57.5%
6300 Supplies	32,294	33,414	12,568	37.6%	20,846	31,729	15,033	47.4%
6400 Other Operating	30,881	29,761	16,091	54.1%	13,671	31,309	17,314	55.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,240,546</u>	<u>2,240,546</u>	<u>1,735,216</u>	<u>77.4%</u>	<u>505,330</u>	<u>2,302,535</u>	<u>1,705,069</u>	<u>74.1%</u>
31 COUNSELING SERVICES								
6100 Payroll/Benefits	943,640	943,640	702,707	74.5%	240,933	937,837	682,104	72.7%
6200 Contracted Services	74,100	74,100	69,300	93.5%	4,800	96,358	71,815	74.5%
6300 Supplies	21,031	21,590	12,243	56.7%	9,347	22,412	14,597	65.1%
6400 Other Operating	13,641	13,082	7,942	60.7%	5,140	10,715	7,966	74.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,052,412</u>	<u>1,052,412</u>	<u>792,192</u>	<u>75.3%</u>	<u>260,220</u>	<u>1,067,322</u>	<u>776,482</u>	<u>72.8%</u>

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025		
	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	254,564	67.1%	124,708	357,961	243,476	68.0%
6200 Contracted Services	-	15,000	13,915	-	1,085	600	-	-
6300 Supplies	33,950	18,950	11,349	59.9%	7,601	20,850	12,129	58.2%
6400 Other Operating	-	68,592	61,978	-	6,615	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>413,222</u>	<u>481,814</u>	<u>341,805</u>	<u>70.9%</u>	<u>140,009</u>	<u>379,411</u>	<u>255,606</u>	<u>67.4%</u>
34 TRANSPORTATION								
6100 Payroll/Benefits	1,020,772	1,020,772	916,545	89.8%	104,227	1,086,447	824,987	75.9%
6200 Contracted Services	59,650	59,325	37,125	62.6%	22,200	111,604	45,724	41.0%
6300 Supplies	369,470	374,470	263,990	70.5%	110,480	329,666	247,282	75.0%
6400 Other Operating	(72,247)	(67,747)	(46,892)	69.2%	(20,855)	(65,226)	(70,199)	107.6%
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>1,605,908</u>	<u>87.7%</u>	<u>225,512</u>	<u>2,057,891</u>	<u>1,643,194</u>	<u>79.8%</u>
35 FOOD SERVICE								
6100 Payroll/Benefits	60,000	60,000	34,440	-	25,560	60,000	32,843	-
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>34,440</u>	<u>54.7%</u>	<u>28,560</u>	<u>186,569</u>	<u>32,843</u>	<u>17.6%</u>
36 EXTRACURRICULAR/UIIL								
6100 Payroll/Benefits	978,659	978,659	810,873	82.9%	167,786	1,090,587	815,907	74.8%
6200 Contracted Services	167,331	124,903	111,453	89.2%	13,450	146,114	129,766	88.8%
6300 Supplies	161,924	220,392	181,592	82.4%	38,800	173,575	138,482	79.8%
6400 Other Operating	314,720	370,090	331,911	89.7%	38,179	333,521	290,504	87.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,622,634</u>	<u>1,694,044</u>	<u>1,435,830</u>	<u>84.8%</u>	<u>258,214</u>	<u>1,743,797</u>	<u>1,374,658</u>	<u>78.8%</u>
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,251,004	1,249,004	989,910	79.3%	259,094	1,337,374	1,000,574	74.8%
6200 Contracted Services	181,975	226,213	174,573	77.2%	51,640	231,959	147,324	63.5%
6300 Supplies	58,629	97,016	80,218	82.7%	16,798	54,684	51,806	94.7%
6400 Other Operating	108,605	102,218	83,404	81.6%	18,814	97,862	69,183	70.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,600,213</u>	<u>1,674,451</u>	<u>1,328,105</u>	<u>79.3%</u>	<u>346,346</u>	<u>1,721,878</u>	<u>1,268,886</u>	<u>73.7%</u>
51 MAINTENENACE								
6100 Payroll/Benefits	2,780,720	2,780,720	1,937,350	69.7%	843,370	2,587,703	1,940,188	75.0%
6200 Contracted Services	2,336,173	2,256,023	1,505,267	66.7%	750,756	2,421,856	1,624,731	67.1%
6300 Supplies	524,192	547,142	408,867	74.7%	138,275	460,261	352,760	76.6%
6400 Other Operating	922,649	942,649	927,573	98.4%	15,076	906,093	904,158	99.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>6,563,734</u>	<u>6,526,534</u>	<u>4,779,058</u>	<u>73.2%</u>	<u>1,747,476</u>	<u>6,375,913</u>	<u>4,821,837</u>	<u>75.6%</u>

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025		
	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	60,420	85.1%	10,588	80,110	59,307	74.0%
6200 Contracted Services	457,660	477,660	368,309	77.1%	109,351	473,660	240,576	50.8%
6300 Supplies	15,000	10,000	646	6.5%	9,354	10,000	5,129	51.3%
6400 Other Operating	16,000	16,000	2,514	15.7%	13,486	15,000	7,811	52.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>559,668</u>	<u>574,668</u>	<u>431,890</u>	<u>75.2%</u>	<u>142,778</u>	<u>578,770</u>	<u>312,823</u>	<u>54.0%</u>
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	231,081	231,081	250,500	108.4%	(19,419)	314,609	229,787	73.0%
6200 Contracted Services	23,825	51,825	49,336	95.2%	2,489	31,745	21,170	66.7%
6300 Supplies	225,061	197,061	136,098	69.1%	60,963	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>435,933</u>	<u>89.8%</u>	<u>49,614</u>	<u>571,495</u>	<u>406,231</u>	<u>71.1%</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 MAY 31, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year																																																																																																														
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025																																																																																																														
	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>33,133,259</u>	<u>-</u>	<u>11,097,878</u>	<u>41,820,601</u>	<u>30,546,709</u>	<u>73.0%</u>
	<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>33,133,259</u>	<u>-</u>	<u>11,097,878</u>	<u>41,820,601</u>	<u>30,546,709</u>	<u>73.0%</u>																																																																																																												

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

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year					Prior Year		
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025		
	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	25,688,682	75.7%	8,228,610	31,967,886	23,502,580	73.5%
6200 Contracted Services	4,545,355	4,609,935	3,328,398	72.2%	1,281,537	4,794,977	3,132,847	65.3%
6300 Supplies	2,624,793	3,067,279	1,840,934	60.0%	1,226,345	2,323,753	1,616,585	69.6%
6400 Other Operating	1,569,503	1,706,679	1,490,645	87.3%	216,034	1,681,768	1,351,326	80.4%
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>33,133,259</u>	<u>74.9%</u>	<u>11,097,878</u>	<u>41,820,601</u>	<u>30,546,709</u>	<u>73.0%</u>
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	-	-
	<u>43,002,265</u>	<u>44,231,137</u>	<u>33,133,259</u>	<u>-</u>	<u>11,097,878</u>	<u>41,820,601</u>	<u>30,546,709</u>	<u>-</u>

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As MAY 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	341,694	264,875	77.5%	76,819
6115 Longevity Balance	226,000	226,000	-	0.0%	226,000
6117 Annual Stipend	79,050	79,050	90,950	115.1%	(11,900)
6118 Extra Duty Prof	670,400	670,400	514,541	76.8%	155,859
6119 Professional Personnel	21,214,502	21,324,532	16,160,229	75.8%	5,164,303
6121 Extra Duty Pay/Overtime	240,200	240,200	147,901	61.6%	92,299
6122 Subs For Para Professionals	76,850	76,850	84,450	109.9%	(7,600)
6129 Support Personnel	5,661,308	5,661,308	4,235,405	74.8%	1,425,903
6139 Employee Allowances	4,280	4,280	3,962	92.6%	318
6141 Social Security/Medicare	393,081	393,081	296,781	75.5%	96,300
6142 Group Health & Life Insurance	1,709,603	1,709,603	1,269,610	74.3%	439,993
6143 Worker's Compensation	129,994	129,994	110,113	84.7%	19,881
6144 Tres On-Behalf	1,875,564	1,875,564	1,479,891	78.9%	395,673
6145 Unemployment Compensation	18,000	18,000	16,320	90.7%	1,680
6146 Teacher Retirement/Tres Care	1,166,736	1,166,736	1,013,654	86.9%	153,082
Total Payroll	33,807,262	33,917,292	25,688,682	75.7%	8,228,610
62-- CONTRACTED SERVICES					
6211 Legal Services	50,200	79,938	64,281	80.4%	15,657
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	414,580	364,783	88.0%	49,797
6239 E.S.C. Services	144,401	159,051	130,217	81.9%	28,834
6249 Contracted Maint. & Repair	476,182	452,642	301,641	66.6%	151,001
6255 Water/Sanitation	270,000	270,000	220,676	81.7%	49,324
6256 Telephone	157,500	157,500	98,147	62.3%	59,353
6257 Electricity	1,275,000	1,231,500	761,149	61.8%	470,351
6258 Gas	157,500	157,500	146,300	92.9%	11,200
6268 Copy Rental	79,755	100,005	70,895	70.9%	29,110
6269 Rentals - Operating Leases	42,973	64,523	60,743	94.1%	3,780
6295 Misc Contracted Services	2,673	2,673	2,673	100.0%	-
6299 Misc. Contracted Services	839,785	843,030	611,817	72.6%	231,213
Total Contracted Services	4,545,355	4,609,935	3,328,398	72.2%	1,281,537
63-- SUPPLIES					
6311 Gasoline & Fuels For Vehicles	275,000	270,000	182,117	67.5%	87,883
6316 Janitor Supplies	202,000	206,950	163,088	78.8%	43,862
6317 Grounds Supplies	111,330	96,330	58,872	61.1%	37,458
6319 Supplies For Maint. & Operation	187,012	220,012	178,031	80.9%	41,981
6328 Library Books	16,940	20,095	19,009	94.6%	1,087
6329 Reading Materials	42,019	39,448	10,862	27.5%	28,586
6339 Testing Materials	33,500	15,512	5,964	38.5%	9,547
6395 Inventoried Supplies	11,480	6,075	5,917	97.4%	158
6398 Postage	5,400	5,400	3,917	72.5%	1,483
6399 General Supplies	1,740,112	2,187,457	1,213,157	55.5%	974,300
Total Supplies	2,624,793	3,067,279	1,840,934	60.0%	1,226,345
64-- OTHER EXPENSES/OTHER OPERATING					
6411 Travel - Employee Only	230,282	227,233	145,941	64.2%	81,292
6412 Travel - Students	234,515	207,515	165,723	79.9%	41,792
6413 Stipends-None Employees	-	24,402	20,950	85.9%	3,452
6419 Travel - Non-Employees	11,000	11,000	9,000	81.8%	2,000
6426 Property Insurance	915,962	935,962	925,962	98.9%	10,000
6429 Insurance & Bonding Costs	60,413	67,803	69,360	102.3%	(1,557)
6439 Election Costs	10,000	10,470	6,859	65.5%	3,611
6491 Statutory Required Pub Exp	2,500	2,500	1,004	40.2%	1,496
6494 Reclassified Trans. Expenses	(148,500)	(148,500)	(125,941)	84.8%	(22,559)
6495 Membership	11,361	8,361	5,653	67.6%	2,708
6498 Awards	1,125	3,765	3,765	100.0%	-
6499 Misc. Operating Costs	240,845	356,168	262,369	73.7%	93,800
Total Other Operating	1,569,503	1,706,679	1,490,645	87.3%	216,034
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	539,600	435,086	80.6%	104,515
TOTAL FOR GENERAL FUND OBJECT DETAIL	43,002,265	44,231,137	33,133,204		11,097,933

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

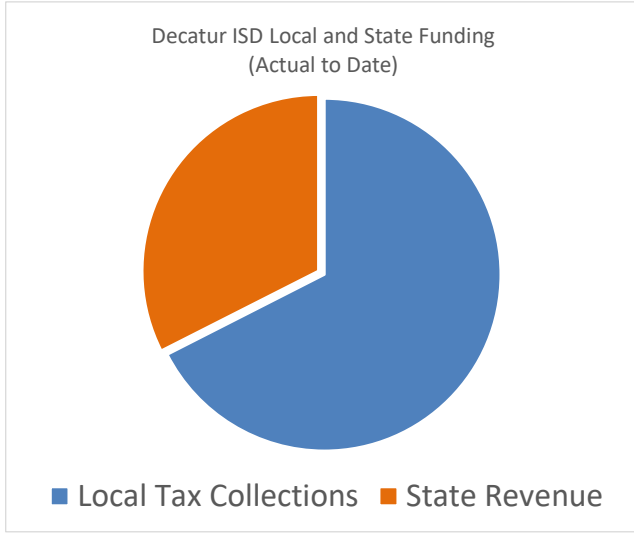
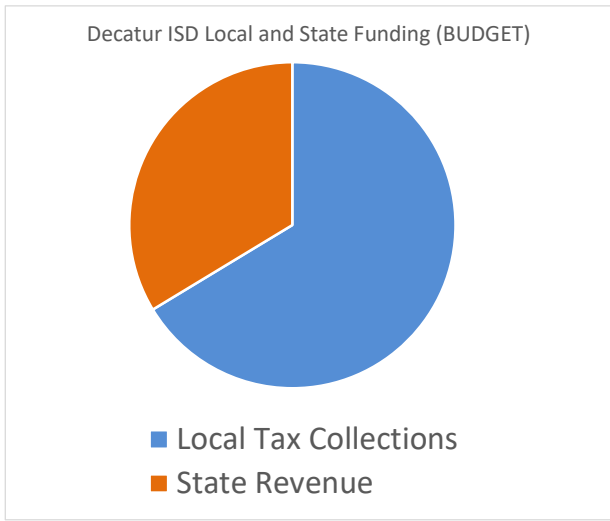
CAFETERIA FUND	Current Year					Prior Year		
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	775,000	775,000	545,220.00	70.4%	229,780	927,542.55	562,767.01	60.7%
STATE REVENUE	10,000	10,000	8,210.51		1,789	52,620.00	8,819.47	
FEDERAL REVENUE	1,213,000	1,213,000	768,205.02	63.3%	444,795	1,486,992.00	881,373.38	59.3%
Total Federal Resources	1,998,000	1,998,000	1,321,636	66.1%	676,364	2,467,155	1,452,960	58.9%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0			0	-	-	-
TOTAL REVENUE	1,998,000	1,998,000	1,321,636	66.1%	676,364	2,467,155	1,452,960	58.9%
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	1,529,495.81	59.7%	1,034,339	2,783,786	1,868,054.16	67.1%
36-Extra-curricular Activities	-	-	-		-	-	-	
41-Administration	-	-	-		-	-	-	
51-Maintenance	30,000	60,000	30,798	51.3%	29,202	50,000	36,175	72.4%
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	1,560,294	59.5%	1,063,541	2,833,786	1,904,229	67.2%
TRANSFERS OUT/OTHER USES	-	-	-		-	-	-	
EXPENES + TRANSFERS	2,399,573	2,623,835	1,560,294	59.5%		2,833,786	1,904,229	67.2%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(401,573)	(625,835)	(238,658)			(366,631)	(451,269)	

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

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2337	Current Year					Prior Year		
	9/1/25 to 5/31/2026					9/1/2024 to 05/31/2025		
	Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES	8,722,657	8,722,657	8,973,072.08	102.9%	(250,415)	9,412,890	8,679,324.35	92.2%
STATE REVENUE	1,148,023	1,148,023	1,234,051	107.5%	(86,028)	273,192	498,505.00	182.5%
FEDERAL REVENUE	-	-	-	-	-	0	0	-
Total Federal Resources	9,870,680	9,870,680	10,207,123	103.4%	(336,443)	9,686,082	9,177,829	94.8%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	6,050,326	0	-
TOTAL REVENUE	9,870,680	9,870,680	10,207,123	103.4%	(336,443)	15,736,408	9,177,829	58.3%
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	-	-	-	-	-
	10,005,600	10,005,600	5,022,719	50.2%	4,982,881	14,157,654	1,681,748	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	1,681,748	8.4%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	-134,920	-134,920	5,184,404		-5,319,324	(4,359,279)	7,496,081	

DECATUR ISD
COMPARISION OF LOCAL VS STATE FUNDING in the General Fund
As MAY 31, 2026

	<u>Budget</u>		<u>Actual</u>
Local Tax Collections	25,648,168	66%	24,890,544
State Revenue	<u>13,002,821</u>	34%	<u>11,974,636</u>
	<u><u>38,650,989</u></u>	100%	<u><u>36,865,180</u></u>



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

		2025-2026 Original Budget										
		<u>9/1/2025</u>	<u>SEP-A</u>	<u>SEP-B</u>	<u>OCT-A</u>	<u>DEC-A</u>	<u>DEC-B</u>	<u>DEC-C</u>	<u>DEC-D</u>	<u>JAN-26-B</u>	<u>JAN-26-C</u>	<u>MAR-26 A</u>
GENERAL FUND												
REVENUE												
199-00	Revenue	41,493,528		4,175		2,315					20,000	68,592
199-7000	Transfers In / Other Resources											
	Total Revenue + Trans In	41,493,528	-	4,175	-	2,315	-	-	-	-	20,000	68,592
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										68,592
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				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	449,600	4,175	16,250	2,315	6,460	224,292	339,047	6,000	20,000	68,592
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 MAY 31, 2026**

										2025-2026 Amended Budget
		<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>May-26-A</u>	
GENERAL FUND										
REVENUE										
199-00	Revenue	20,000	15,000	9,738		241,695				41,875,043
199-7000	Transfers In / Other Resources									-
	Total Revenue + Trans In	<u>20,000</u>	<u>15,000</u>	<u>9,738</u>	<u>-</u>	<u>241,695</u>				<u>41,875,043</u>
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	Uil/Sports/Ec									1,694,044
199 - 41	Gen Adm	20,000		9,738			10,000	20,000	8,500	1,674,451
199 - 51	Maint/Utilities								(8,500)	6,526,534
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	<u>20,000</u>	<u>15,000</u>	<u>9,738</u>	<u>(224,292)</u>	<u>241,695</u>	<u>10,000</u>	<u>20,000</u>	<u>-</u>	<u>44,231,137</u>
AMENDED GENERAL FUND BUDGET (NET)										
		<u>-</u>	<u>-</u>	<u>-</u>	<u>224,292</u>	<u>-</u>	<u>(10,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>(2,356,094)</u>

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

**2025-2026
Amended
Budget**

FOOD SERVICE FUND

REVENUE

240-00	Revenue			1,998,000
240-7000	Transfers In / Other Resources			-
	Total Revenue + Transf In			1,998,000

EXPENDITURES

240 - 35	Food Services			2,563,835
240 - 51	Maint/Utilities			60,000
240-8000	Transfers Out / Other Uses			-
	Total Exp + Transf Out			2,623,835
AMENDED FOOD SERVICE FUND BUDGET (NET)				(625,835)

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

	2025-2026 Original Budget <u>9/1/2025</u>	#1	#2	#3	#4	#5
<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 (NET)	(134,920)	-	-	-	-	-

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

**2025-2026
Amended
Budget**

DEBT SERVICE FUND

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 (NET)			- -	(134,920)
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Decatur ISD

2025-2026 Budget Revisions

As MAY 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.

Decatur ISD

2025-2026 Budget Revisions

As MAY 31, 2026

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

As MAY 31, 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)
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
ENDING BUDGETED REVENUES LESS EXPENDITURES

(788,647)
(2,356,094)

Decatur ISD
Historical General Fund Data
As MAY 31, 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 MAY 31, 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