

**Decatur ISD
Monthly Financial Statements
as of September 30, 2026**

**Presented for October 19, 2026
Decatur Independent School District
Board of Trustees Meeting**

Decatur ISD

Monthly Financial Statements

as of September 30, 2026

Key Financial Information

Primary Operating Funds		Adopted Expenditures		Amended Expenditures/Uses	
General Fund		\$43,295,881		\$43,295,881	
Child Nutrition		\$2,127,415		\$2,127,415	
Debt Service		\$11,357,888		\$11,357,888	
Budget Amendments Due to Prior Year Activities:				\$788,647	
Tax Rate		2025		2026	
General Fund		\$0.6692		\$0.6631	
Debt Service		\$0.2337		\$0.2557	
		2025		2026	
Certified Tax Values		\$4,051,832,598		\$4,095,148,076	
Certified Property Value per rADA		\$1,147,802/rADA		\$1,160,073 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 June 2026:	Aa3	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	2025-2026 TEA Summary of Finances (3,530)		2026-2027 DISD Budget (3,530)		
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 and students				
Budget Amendments	Budget amendments are listed in order in the schedule "2026-2027 Budget Revisions". Certain changes, increases or decreases, in budgeted revenues or appropriations in the General Fund, Child Nutrition Fund, and Debt Service Fund are generally 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	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 of September 30, 2026

GENERAL FUND M & O RATE = \$0.6631	Current Year					Prior Year		
	9/1/26 to 9/30/2026					9/1/2025 to 9/30/2025		
	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)	25,236,508	25,236,508	16,702	0.1%	25,219,806	25,398,168	30,786	0.1%
5712 Taxes (Delinquent)	232,000	232,000	5,272	2.3%	226,728	250,000	17,351	6.9%
5719 Penalties and Interest	325,000	325,000	8,667	2.7%	316,333	300,000	15,793	5.3%
Total Taxes	25,793,508	25,793,508	30,641	0.1%	25,762,867	25,948,168	63,930	0.2%
5739 Tuition	-	-	-	-	-	12,000	-	0.0%
5742 Investment Earnings	800,000	800,000	39,545	4.9%	760,455	700,000	48,621	6.9%
5743 Rent	35,000	35,000	230	0.7%	34,771	20,000	150	0.8%
5744 Gifts	5,000	5,000	1,000	-	4,000	-	-	-
5745 Insurance Recovery	5,000	5,000	-	0.0%	5,000	6,490	4,174	-
5749 Other Local Revenue	45,000	45,000	1,713	-	43,287	100,000	1,066	1.1%
5752 Activity/Athletic Revenue	120,000	120,000	24,259	20.2%	95,741	105,000	30,719	29.3%
5753 Extracurricular Revenue	-	-	-	-	-	20,000	-	-
5769 Intermediate/Other Gvt. Rev	-	-	-	-	-	-	-	-
Total Other Local Resources	1,010,000	1,010,000	66,746	6.6%	943,254	963,490	84,732	8.8%
Total Local Resources	26,803,508	26,803,508	97,387	0.4%	26,706,121	26,911,658	148,662	0.6%
STATE REVENUE								
5811 Permanent School Fund	2,118,047	2,118,047	-	0.0%	2,118,047	1,657,676	149,074	9.0%
5812 Foundation School Program	10,782,121	10,782,121	-	0.0%	10,782,121	11,467,510	6,284,107	54.8%
5831 TRS On-Behalf Payments	1,966,867	1,966,867	165,789	8.4%	1,801,078	2,112,495	163,636	7.7%
Total State Resources	14,867,035	14,867,035	165,789	1.1%	14,701,246	15,237,681	6,596,817	43.3%
FEDERAL REVENUE								
5931 School Health Services (SHARS)	65,000	65,000	4,719	7.3%	60,281	60,000	922	1.5%
5941 Impact Aid	25,000	25,000	-	-	25,000	25,000	-	0.0%
Total Federal Resources	90,000	90,000	4,719	5.2%	85,281	85,000	922	1.1%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	41,760,543	41,760,543	267,895	0.6%	41,492,648	42,234,339	6,746,400	16.0%
EXPENSES								
11-Instruction	25,497,520	25,497,520	2,318,508	9.1%	23,179,012	25,263,557	2,048,884	8.1%
12-Library	573,783	573,783	60,820	10.6%	512,963	610,590	57,450	9.4%
13-Cirriculum Development	679,494	679,494	76,687	11.3%	602,807	596,843	38,406	6.4%
21-Instructional Leadership	374,706	374,706	25,903	6.9%	348,803	416,665	33,148	8.0%
23-Principals	2,472,988	2,472,988	224,028	9.1%	2,248,960	2,400,714	190,457	7.9%
31-Counseling	1,093,804	1,093,804	89,301	8.2%	1,004,503	1,079,261	84,575	7.8%
33-Health Services	352,134	352,134	66,926	19.0%	285,208	484,207	29,899	6.2%
34-Transportation	1,330,412	1,330,412	212,803	16.0%	1,117,609	2,803,506	353,194	12.6%
35-Food Service	60,000	60,000	3,904	6.5%	56,096	106,641	3,793	3.6%
36-Extra-curricular Activities	1,572,107	1,572,107	156,766	10.0%	1,415,341	1,768,723	150,527	8.5%
41-Administration	1,626,283	1,626,283	206,816	12.7%	1,419,467	1,800,716	190,846	10.6%
51-Maintenance	5,860,312	5,860,312	869,504	14.8%	4,990,808	6,606,039	1,372,900	20.8%
52-Security	258,004	258,004	2,910	1.1%	255,094	648,550	9,764	1.5%
53-Data Processing	505,334	505,334	130,068	25.7%	375,266	583,502	133,765	22.9%
61-Community Service	1,000	1,000	-	0.0%	1,000	26,800	-	0.0%
71-Debt Service	400,000	400,000	-	0.0%	400,000	415,352	-	0.0%
81-Facilities	-	-	-	-	-	46,000	-	-
91-Recapture	-	-	-	-	-	-	-	-
93-Special Education SSA	-	-	-	-	-	-	-	-
99-Appraisal Costs	638,000	638,000	149,525	23.4%	488,475	588,625	131,252	22.3%
	43,295,881	43,295,881	4,594,468	10.6%	38,701,413	46,246,291	4,828,859	10.4%
TRANSFERS OUT/OTHER USES	-	-	-	-	-	-	-	-
EXPENES + TRANSFERS	43,295,881	43,295,881	4,594,468	10.6%		46,246,291	4,828,859	10.4%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(1,535,338)	(1,535,338)	(4,326,574)			(4,011,952)	1,917,541	
AUGUST 31, 2025 BEGINNING FUND BAL								
AUGUST 31, 2026 BUDGETED FUND BAL								

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/26 to 9/30/2026					9/1/2025 to 9/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
11 INSTRUCTION								
6100 Payroll/Benefits	23,592,909	23,692,709	1,900,384	8.0%	21,792,325	22,954,096	1,852,493	8.1%
6200 Contracted Services	654,520	664,660	143,640	21.6%	521,020	770,491	20,663	2.7%
6300 Supplies	1,104,196	887,256	257,232	29.0%	630,024	1,281,590	172,373	13.4%
6400 Other Operating	145,895	152,895	17,251	11.3%	135,644	112,380	3,355	3.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	100,000	-	-	100,000	145,000	-	-
	<u>25,497,520</u>	<u>25,497,520</u>	<u>2,318,508</u>	<u>9.1%</u>	<u>23,179,012</u>	<u>25,263,557</u>	<u>2,048,884</u>	<u>8.1%</u>
12 LIBRARY								
6100 Payroll/Benefits	506,957	506,957	45,155	8.9%	461,802	535,064	40,185	7.5%
6200 Contracted Services	1,000	1,000	-	0.0%	1,000	9,200	600	6.5%
6300 Supplies	58,672	58,672	14,521	24.8%	44,151	58,512	15,847	27.1%
6400 Other Operating	7,154	7,154	1,144	16.0%	6,010	7,814	818	10.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>573,783</u>	<u>573,783</u>	<u>60,820</u>	<u>10.6%</u>	<u>512,963</u>	<u>610,590</u>	<u>57,450</u>	<u>9.4%</u>
13 CURRICULUM								
6100 Payroll/Benefits	537,019	537,019	36,258	6.8%	500,761	419,209	37,121	8.9%
6200 Contracted Services	70,515	70,515	37,980	53.9%	32,535	92,164	140	0.2%
6300 Supplies	29,500	29,500	316	1.1%	29,184	29,370	557	1.9%
6400 Other Operating	42,460	42,460	2,132	5.0%	40,328	56,100	588	1.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>679,494</u>	<u>679,494</u>	<u>76,687</u>	<u>11.3%</u>	<u>602,807</u>	<u>596,843</u>	<u>38,406</u>	<u>6.4%</u>
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	338,506	263,506	23,488	8.9%	240,018	369,214	30,421	8.2%
6200 Contracted Services	2,000	77,000	-	0.0%	77,000	21,325	-	0.0%
6300 Supplies	16,125	16,125	746	4.6%	15,379	5,875	578	9.8%
6400 Other Operating	18,075	18,075	1,669	9.2%	16,406	20,251	2,149	10.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>374,706</u>	<u>374,706</u>	<u>25,903</u>	<u>6.9%</u>	<u>348,803</u>	<u>416,665</u>	<u>33,148</u>	<u>8.0%</u>
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,398,133	2,398,133	219,798	9.2%	2,178,335	2,324,604	186,645	8.0%
6200 Contracted Services	11,680	11,680	-	0.0%	11,680	20,129	-	0.0%
6300 Supplies	32,294	32,294	2,013	6.2%	30,281	30,694	1,368	4.5%
6400 Other Operating	30,881	30,881	2,218	7.2%	28,663	25,287	2,443	9.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,472,988</u>	<u>2,472,988</u>	<u>224,028</u>	<u>9.1%</u>	<u>2,248,960</u>	<u>2,400,714</u>	<u>190,457</u>	<u>7.9%</u>
31 COUNSELING SERVICES								
6100 Payroll/Benefits	980,732	980,732	85,414	8.7%	895,318	966,489	82,959	8.6%
6200 Contracted Services	77,300	77,300	-	0.0%	77,300	82,170	-	0.0%
6300 Supplies	22,131	22,131	3,887	17.6%	18,244	20,250	264	1.3%
6400 Other Operating	13,641	13,641	-	0.0%	13,641	10,352	1,352	13.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,093,804</u>	<u>1,093,804</u>	<u>89,301</u>	<u>8.2%</u>	<u>1,004,503</u>	<u>1,079,261</u>	<u>84,575</u>	<u>7.8%</u>

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

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/26 to 9/30/2026					9/1/2025 to 9/30/2025		
	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	268,184	268,184	31,247	11.7%	236,937	381,665	28,824	7.6%
6200 Contracted Services	64,000	64,000	34,905	-	29,095	15,000	-	-
6300 Supplies	19,950	19,950	774	3.9%	19,176	18,950	1,076	5.7%
6400 Other Operating	-	-	-	-	-	68,592	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>352,134</u>	<u>352,134</u>	<u>66,926</u>	<u>19.0%</u>	<u>285,208</u>	<u>484,207</u>	<u>29,899</u>	<u>6.2%</u>
34 TRANSPORTATION								
6100 Payroll/Benefits	982,402	982,402	100,765	10.3%	881,637	1,211,648	93,460	7.7%
6200 Contracted Services	60,500	60,500	6,785	11.2%	53,715	57,525	12,733	22.1%
6300 Supplies	343,320	338,320	35,290	10.4%	303,030	376,270	51,888	13.8%
6400 Other Operating	(55,810)	(50,810)	69,962	-137.7%	(120,772)	(63,647)	50,013	-78.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	#DIV/0!	-	1,221,710	145,100	-
	<u>1,330,412</u>	<u>1,330,412</u>	<u>212,803</u>	<u>16.0%</u>	<u>1,117,609</u>	<u>2,803,506</u>	<u>353,194</u>	<u>12.6%</u>
35 FOOD SERVICE								
6100 Payroll/Benefits	-	-	3,904	-	(3,904)	73,666	3,793	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	60,000	60,000	-	-	60,000	32,975	-	-
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>60,000</u>	<u>60,000</u>	<u>3,904</u>	<u>6.5%</u>	<u>56,096</u>	<u>106,641</u>	<u>3,793</u>	<u>3.6%</u>
36 EXTRACURRICULAR/UIIL								
6100 Payroll/Benefits	956,350	956,350	76,141	8.0%	880,209	1,053,338	79,550	7.6%
6200 Contracted Services	126,120	126,120	25,780	20.4%	100,340	120,281	13,512	11.2%
6300 Supplies	156,187	158,187	27,778	17.6%	130,409	202,068	27,594	13.7%
6400 Other Operating	333,450	331,450	27,067	8.2%	304,383	393,036	29,871	7.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,572,107</u>	<u>1,572,107</u>	<u>156,766</u>	<u>10.0%</u>	<u>1,415,341</u>	<u>1,768,723</u>	<u>150,527</u>	<u>8.5%</u>
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,257,303	1,257,303	119,030	9.5%	1,138,273	1,319,623	116,458	8.8%
6200 Contracted Services	204,550	204,550	47,694	23.3%	156,857	280,753	31,127	11.1%
6300 Supplies	58,780	58,780	30,618	52.1%	28,162	98,951	26,441	26.7%
6400 Other Operating	105,650	105,650	9,475	9.0%	96,175	101,389	16,820	16.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,626,283</u>	<u>1,626,283</u>	<u>206,816</u>	<u>12.7%</u>	<u>1,419,467</u>	<u>1,800,716</u>	<u>190,846</u>	<u>10.6%</u>
51 MAINTENENACE								
6100 Payroll/Benefits	2,682,126	2,682,126	225,646	8.4%	2,456,480	2,802,225	228,911	8.2%
6200 Contracted Services	2,172,986	2,172,986	70,419	3.2%	2,102,567	2,314,023	114,722	5.0%
6300 Supplies	448,650	448,650	79,849	17.8%	368,801	549,609	113,305	20.6%
6400 Other Operating	556,550	556,550	493,590	88.7%	62,960	940,182	915,962	97.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>5,860,312</u>	<u>5,860,312</u>	<u>869,504</u>	<u>14.8%</u>	<u>4,990,808</u>	<u>6,606,039</u>	<u>1,372,900</u>	<u>20.8%</u>

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As of September 30, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/26 to 9/30/2026					9/1/2025 to 9/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
52 SECURITY								
6100 Payroll/Benefits	12,744	12,744	-	0.0%	12,744	144,890	6,924	4.8%
6200 Contracted Services	214,260	214,260	2,910	1.4%	211,350	483,544	2,840	0.6%
6300 Supplies	15,000	15,000	-	0.0%	15,000	4,116	-	0.0%
6400 Other Operating	16,000	16,000	-	0.0%	16,000	16,000	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>258,004</u>	<u>258,004</u>	<u>2,910</u>	<u>1.1%</u>	<u>255,094</u>	<u>648,550</u>	<u>9,764</u>	<u>1.5%</u>
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	286,960	286,960	27,258	9.5%	259,702	329,036	29,072	8.8%
6200 Contracted Services	24,380	24,380	12,770	52.4%	11,610	59,225	3,855	6.5%
6300 Supplies	188,414	188,414	90,040	47.8%	98,374	195,061	100,838	51.7%
6400 Other Operating	5,580	5,580	-	0.0%	5,580	180	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>505,334</u>	<u>505,334</u>	<u>130,068</u>	<u>25.7%</u>	<u>375,266</u>	<u>583,502</u>	<u>133,765</u>	<u>22.9%</u>
61 COMMUNITY SERVICES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	1,000	1,000	-	-	1,000	26,800	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>26,800</u>	<u>-</u>	<u>-</u>
71 DEBT SERVICE								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	400,000	400,000	-	0.0%	400,000	415,352	-	0.0%
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>0.0%</u>	<u>400,000</u>	<u>415,352</u>	<u>-</u>	<u>0.0%</u>
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.								
81 FACILITIES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	46,000	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,000</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 of September 30, 2026

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/26 to 9/30/2026					9/1/2025 to 9/30/2025		
	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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
93 APPRAISAL COSTS								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	638,000	638,000	149,525	-	488,475	588,625	131,252	22.3%
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.	638,000	638,000	149,525	-	488,475	588,625	131,252	22.3%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	-	#DIV/0!
	43,295,881	43,295,881	4,594,468	-	38,701,413	46,246,291	4,828,859	10.4%

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

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year					Prior Year		
	9/1/26 to 9/30/2026					9/1/2025 to 9/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPENDITURES								
6100 Payroll/Benefits	34,800,325	34,825,125	2,894,487	8.3%	31,930,639	34,884,767	2,816,816	8.1%
6200 Contracted Services	4,321,811	4,406,951	532,409	12.1%	3,874,542	4,914,455	331,444	6.7%
6300 Supplies	2,493,219	2,273,279	543,064	23.9%	1,730,215	2,871,317	512,128	17.8%
6400 Other Operating	1,280,526	1,290,526	624,509	48.4%	666,017	1,747,690	1,023,371	58.6%
6500 Debt Service	400,000	400,000	-	0.0%	400,000	415,352	-	0.0%
6600 Capital Outlay	-	100,000	-	0.0%	100,000	1,412,710	145,100	10.3%
	43,295,881	43,295,881	4,594,468	10.6%	38,701,413	46,246,291	4,828,859	10.4%
TRANSFER OUT/OTHER USES								
8000 Transfers/Other Uses	-	-	-	-	-	-	-	
	43,295,881	43,295,881	4,594,468	-	38,701,413	46,246,291	4,828,859	

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

EXPENDITURES BY OBJECT DETAIL		Amended		YTD Actual +		(Over) Under
GENERAL FUND		Original Budget	Budget	Encumbrances	% YTD	YTD Budget
OBJECT						
61--	PAYROLL COSTS					
6112	Substitute Teachers	341,694.00	341,694.00	21,907.10	6.4%	319,787
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	611,000.00	611,000.00	51,437.69	8.4%	559,562
6119	Professional Personnel	21,911,033.00	21,953,833.00	1,792,759.74	8.2%	20,161,073
6121	Extra Duty Pay/Overtime	240,200.00	240,200.00	15,010.52	6.2%	225,189
6122	Subs For Para Professionals	76,850.00	76,850.00	0	0.0%	76,850
6129	Support Personnel	5,409,128.00	5,409,128.00	470,851.49	8.7%	4,938,277
6139	Employee Allowances	4,407.00	4,407.00	443.03	10.1%	3,964
6141	Social Security/Medicare	403,174.00	403,174.00	32,635.31	8.1%	370,539
6142	Group Health & Life Insurance	2,180,037.00	2,165,037.00	107,041.90	4.9%	2,057,995
6143	Worker's Compensation	129,994.00	129,994.00	103,888.00	79.9%	26,106
6144	Tres On-Behalf	1,966,867.00	1,966,867.00	165,788.69	8.4%	1,801,078
6145	Unemployment Compensation	18,000.00	18,000.00	16,320.00	90.7%	1,680
6146	Teacher Retirement/Tres Care	1,202,891.00	1,199,891.00	116,403.03	9.7%	1,083,488
	Total Payroll	34,800,325	34,825,125	2,894,487	8.3%	31,930,639
62--	CONTRACTED SERVICES					
6211	Legal Services	55,200.00	55,200.00	24,716.50	44.8%	30,484
6212	Audit Services	55,000.00	55,000.00	0	0.0%	55,000
6213	Tax Appraisal & Collection	678,000.00	678,000.00	158,365.50	23.4%	519,635
6214	Lobbying Expenses	1,877.00	1,877.00	0	0.0%	1,877
6219	Professional Services	376,973.00	371,973.00	45,185.00	12.1%	326,788
6239	E.S.C. Services	135,500.00	136,500.00	86,740.03	63.5%	49,760
6249	Contracted Maint. & Repair	265,552.00	265,552.00	55,501.16	20.9%	210,051
6255	Water/Sanitation	270,000.00	270,000.00	11,975.15	4.4%	258,025
6256	Telephone	157,500.00	157,500.00	12,814.91	8.1%	144,685
6257	Electricity	1,315,786.00	1,315,786.00	40.32	0.0%	1,315,746
6258	Gas	177,500.00	177,500.00	0	0.0%	177,500
6268	Copy Rental	98,060.00	98,060.00	398.25	0.4%	97,662
6269	Rentals - Operating Leases	135,400.00	140,400.00	74,558.99	53.1%	65,841
6295	Misc Contracted Services	2,673.00	2,673.00	0	0.0%	2,673
6299	Misc. Contracted Services	596,790.00	680,930.00	62,112.98	9.1%	618,817
	Total Contracted Services	4,321,811	4,406,951	532,409	12.1%	3,874,542
63--	SUPPLIES					
6311	Gasoline & Fuels For Vehicles	270,000.00	265,000.00	27,718.79	10.5%	237,281
6316	Janitor Supplies	162,000.00	162,000.00	17,969.88	11.1%	144,030
6317	Grounds Supplies	75,750.00	75,750.00	14,105.74	18.6%	61,644
6319	Supplies For Maint.& Operation	187,000.00	187,000.00	42,983.96	23.0%	144,016
6328	Library Books	16,940.00	16,040.00	81.12	0.5%	15,959
6329	Reading Materials	29,680.00	29,680.00	1,154.81	3.9%	28,525
6339	Testing Materials	13,000.00	13,000.00	545	4.2%	12,455
6395	Inventoried Supplies	11,480.00	11,480.00	5,000.00	43.6%	6,480
6398	Postage	5,000.00	5,000.00	30.33	0.6%	4,970
6399	General Supplies	1,722,369.00	1,508,329.00	433,474.16	28.7%	1,074,855
	Total Supplies	2,493,219	2,273,279	543,064	23.9%	1,730,215
64--	OTHER EXPENSES/OTHER OPERATING					
6411	Travel - Employee Only	225,818.00	225,818.00	17,328.91	7.7%	208,489
6412	Travel - Students	231,815.00	229,815.00	2,438.00	1.1%	227,377
6413	Stipends-None Employees	0.00	0.00	0		
6419	Travel - Non-Employees	11,000.00	11,000.00	0	0.0%	11,000
6426	Property Insurance	550,000.00	550,000.00	493,590.00	89.7%	56,410
6429	Insurance & Bonding Costs	84,000.00	89,000.00	72,818.84	81.8%	16,181
6439	Election Costs	10,000.00	10,000.00	0	0.0%	10,000
6491	Statutory Required Pub Exp	1,000.00	1,000.00	520	52.0%	480
6494	Reclassified Trans. Expenses	-148,500.00	-148,500.00	0	0.0%	(148,500)
6495	Membership	14,271.00	14,271.00	1,747.00	12.2%	12,524
6498	Awards	3,700.00	3,700.00	0	0.0%	3,700
6499	Misc. Operating Costs	297,422.00	304,422.00	36,066.32	11.8%	268,356
	Total Other Operating	1,280,526	1,290,526	624,509	48.4%	666,017
65--	DEBT SERVICE					
6512	Capital Lease Principal	315,000.00	315,000.00	0	0.0%	315,000
6523	Interest On Debt	85,000.00	85,000.00	0	0.0%	85,000
	Total Debt Service	400,000	400,000	-	0.0%	400,000
66--	Capital Outlay					
6631	Vehicles/Improvements	0.00	100,000.00	0.00	0.0%	100,000
TOTAL FOR GENERAL FUND OBJECT DETAIL		43,295,881	43,295,881	4,594,468		38,701,413

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

CAFETERIA FUND	Current Year					Prior Year		
	9/1/26 to 9/30/2026					9/1/2025 to 9/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	600,000.00	600,000.00	71,980.13	12.0%	528,020	775,000.00	75,324.33	9.7%
STATE REVENUE	9,000.00	9,000.00				10,000.00		
FEDERAL REVENUE	1,223,000.00	1,223,000.00	85,072.88	7.0%	1,137,927	1,213,000.00	176.1	0.0%
Total Federal Resources	1,832,000	1,832,000	157,053	8.6%	1,665,947	1,998,000	75,500	3.8%
OTHER SOURCES								
7000 Other Sources/Transfer In	0	0			0	-	0.00	-
TOTAL REVENUE	1,832,000	1,832,000	157,053	8.6%	1,665,947	1,998,000	75,500	3.8%
EXPENSES								
11-Instruction	-	-	-		-	-	-	
12-Library	-	-	-		-	-	-	
13-Cirriculum Development	-	-	-		-	-	-	
21-Instructional Leadership	-	-	-		-	-	-	
23-Principals	-	-	-		-	-	-	
31-Counseling	-	-	-		-	-	-	
33-Health Services	-	-	-		-	-	-	
34-Transportation	-	-	-		-	-	-	
35-Food Service	2,079,415.00	2,079,415.00	169,477.97	8.2%	1,909,937	2,563,835.00	150,149.17	5.9%
36-Extra-curricular Activities	-	-	-		-	-	-	
41-Administration	-	-	-		-	-	-	
51-Maintenance	48,000.00	48,000.00			48,000.00	60,000.00	4,548.71	7.6%
52-Security	-	-	-		-	-	-	
53-Data Processing	-	-	-		-	-	-	
61-Community Service	-	-	-		-	-	-	
71-Debt Service	-	-	-		-	-	-	
81-Facilities	-	-	-		-	-	-	
91-Recapture	-	-	-		-	-	-	
93-Special Education SSA	-	-	-		-	-	-	
99-Appraisal Costs	-	-	-		-	-	-	
	2,127,415	2,127,415	169,478	8.0%	1,957,937	2,623,835	154,698	5.9%
TRANSFERS OUT/OTHER USES	-	-	-		-	-	-	
EXPENES + TRANSFERS	2,127,415	2,127,415	169,478	8.0%		2,623,835	154,698	5.9%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(295,415)	(295,415)	(12,425)			(625,835)	(79,197)	

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

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2557	Current Year 9/1/26 to 9/30/2026					Prior Year 9/1/2025 to 9/30/2025		
	Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES	9,886,156.00	9,886,156.00	25,778.25	0.3%	9,860,378	11,811,387.00	30,389.77	0.3%
STATE REVENUE	770,136.00	770,136.00	0.00		770,136	1,148,023.00	0.00	0.0%
FEDERAL REVENUE	-	-	-	-	-	0.00	0	-
Total Federal Resources	10,656,292	10,656,292	25,778	0.2%	10,630,514	12,959,410	30,390	0.2%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-		-	163,065		-
TOTAL REVENUE	10,656,292	10,656,292	25,778	0.2%	10,630,514	13,122,475	30,390	0.2%
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	11,357,888.00	11,357,888.00	0.00	0.0%	11,357,888	10,331,665	1,000	0.0%
81-Facilities	-	-	-		-	-	-	
91-Recapture	0	0	0		-	-	-	
93-Special Education SSA	0	0	0		-	-	-	
99-Appraisal Costs	0	0	0		-	-	-	
	11,357,888	11,357,888	0	0.0%	11,357,888	10,331,665	1,000	0.0%
TRANSFERS OUT/OTHER USES	0	0	0			-	-	-
EXPENES + TRANSFERS	11,357,888	11,357,888	0	0.0%	11,357,888	10,331,665	1,000	0.0%
REVENUE & SOURCES LESS EXPENSES & TRANSFERS	-701,596	-701,596	25,778		-727,374	2,790,810	29,390	

Decatur ISD
2026-2027 Budget Revisions
As of September 30, 2026

Schedule of Amendments-General Fund		2026-2027 Original Budget <u>9/1/2026</u>	<u>SEP</u>	2026-2027 Amended Budget
<u>GENERAL FUND</u>				
REVENUE				
199-00	Revenue	41,760,543		41,760,543
199-7000	Transfers In / Other Resources			-
	Total Revenue + Trans In	41,760,543	-	41,760,543
EXPENDITURES				
199 - 11	Instruction	25,497,520		25,497,520
199 - 12	Library	573,783		573,783
199 - 13	Curriculum Dev.& Inst.Stf Dev	679,494		679,494
199 - 21	Inst-Mgt	374,706		374,706
199 - 23	Principal	2,472,988		2,472,988
199 - 31	Counseling	1,093,804		1,093,804
199 - 33	Health Serv	352,134		352,134
199 - 34	Transportation	1,330,412		1,330,412
199 - 35	Food Services	60,000		60,000
199 - 36	Uil/Sports/Ec	1,572,107		1,572,107
199 - 41	Gen Adm	1,626,283		1,626,283
199 - 51	Maint/Utilities	5,860,312		5,860,312
199 - 52	Security	258,004		258,004
199 - 53	Data Processing	505,334		505,334
199 - 61	Community Services	1,000		1,000
199 - 71	Debt Services	400,000		400,000
199 - 81	Facilities Acq. & Construction	-		-
199 - 91	Cont.Inst.Svcs.\Public Schls	-		-
199 - 93	Payments To Fiscal Agents\Mbrs	-		-
199 - 99	Appraisal Fees	638,000		638,000
199-8000	Transfers Out / Other Uses	-		-
	Total Exp + Transf Out	43,295,881	-	43,295,881
AMENDED GENERAL FUND BUDGET (NET)		(1,535,338)	-	(1,535,338)

Decatur ISD
2026-2027 Budget Revisions
As of September 30, 2026

Food Service Budget Revisions

FOOD SERVICE FUND

		2026-2027 Budget <u>9/1/2026</u>	<u>SEP</u> Amendments	2026-2027 Amended Budget
	REVENUE			
240-00	Revenue	1,832,000		1,832,000
240-7000	Transfers In / Other Resources			-
	Total Revenue + Transf In	1,832,000	-	1,832,000
	EXPENDITURES			
240 - 35	Food Services	2,079,415		2,079,415
240 - 51	Maint/Utilities	48,000		48,000
240-8000	Transfers Out / Other Uses			-
	Total Exp + Transf Out	2,127,415	-	2,127,415
AMENDED FOOD SERVICE FUND BUDGET (NET)		(295,415)	-	(295,415)

Debt Service Budget Revisions

DEBT SERVICE FUND

		2026-2027 Budget <u>9/1/2026</u>	<u>SEP</u> Amendments	2026-2027 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)