

**DECATUR INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
YEAR TO DATE REVENUES AND EXPENSES COMPARISON
FEBRUARY, 2024 and FEBRUARY, 2025**

5 months have passed = 50%		2023-2024			2024-2025		
		BUDGET	ACTUAL	%	CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %
Revenues							
5700	Local Revenues	\$ 27,375,889	\$ 24,782,238	90.5%	\$ 25,473,045	\$ 24,135,536	94.7%
5800	State Revenues	11,762,196	7,133,192	60.6%	12,432,892	7,531,535	60.6%
5900	Federal Revenues	525,000	43,493	8.3%	275,000	9,966	3.6%
	Total Revenues	\$ 39,663,085	\$ 31,958,923	80.6%	\$ 38,180,937	\$ 31,677,037	83.0%
Expenses by Function							
11	Instruction	\$ 23,070,113	\$ 11,211,536	48.6%	\$ 22,506,487	\$ 10,803,621	48.0%
12	Instr. Resources/Media	719,026	315,195	43.8%	335,615	207,886	61.9%
13	Curriculum Dev. & Staff Dev	430,127	169,110	39.3%	356,205	161,476	45.3%
21	Instructional Leadership	369,502	182,794	49.5%	355,255	176,638	49.7%
23	School Leadership	2,315,695	1,142,820	49.4%	2,276,535	1,123,556	49.4%
31	Guidance, Counseling & Evaluation Svcs	1,118,888	534,189	47.7%	1,000,885	506,023	50.6%
33	Health Services	357,727	169,969	47.5%	359,411	170,527	47.4%
34	Student Transportation	1,403,351	767,946	54.7%	1,322,491	735,356	55.6%
35	Food Service	28,588	-	0.0%	3,000	-	0.0%
36	Co-Curricular/Extracurricular	1,635,126	851,550	52.1%	1,503,797	798,330	53.1%
41	General Administration	1,778,425	884,381	49.7%	1,557,878	840,251	53.9%
51	Plant Maint. & Operations	6,358,106	3,328,194	52.3%	6,208,913	3,251,519	52.4%
52	Security & Monitoring	564,427	279,855	49.6%	556,770	284,323	51.1%
53	Data Processing Services	580,329	390,392	67.3%	556,495	324,947	58.4%
61	Community Services	2,000	135	6.8%	1,800	-	0.0%
71	Debt Service	394,392	346,421	87.8%	392,430	347,970	88.7%
81	Facilities Acquisition & Construction	41,850	-	0.0%	-	-	0.0%
99	Appraisal Costs	572,709	284,629	49.7%	537,625	270,821	50.4%
					0		
	Total Expenditures	\$ 41,740,381	\$ 20,859,116	50.0%	\$ 39,831,592	\$ 20,003,244	50.2%
Other Sources and (Uses)							
7900	Non-Operating Resources	-	-	0.0%	-	-	0.0%
8911	Other Uses-Non-operating	(40,863)	-	0.0%	-	-	0.0%
	Total Other Sources and Uses	\$ (40,863)	\$ -	0.0%	\$ -	\$ -	0.0%
	Net Change in Fund Balance	\$ (2,118,159)	\$ 11,099,807		\$ (1,650,655)	\$ 11,673,793	

**DECATUR INDEPENDENT SCHOOL DISTRICT
YEAR TO DATE GENERAL FUND REVENUES COMPARISON
FEBRUARY, 2024 and FEBRUARY, 2025**

		2023-2024			2024-2025		
		BUDGET	ACTUAL	%	BUDGET	ACTUAL	%
Local Revenues							
5711	Current year tax levy	\$ 25,887,810	\$ 23,723,584	91.6	\$ 24,143,045	\$ 23,319,791	96.6
5712	Taxes-delinquent	250,000	126,486	50.6	250,000	162,157	64.9
5719	Tax penalties & interest	200,000	174,015	87.0	200,000	136,557	68.3
5739	Tuition & Fees	25,000	10,250	41.0	15,000	7,575	50.5
5742	Interest income	600,000	468,177	78.0	600,000	400,776	66.8
5743	Facilities rental	15,000	5,745	38.3	15,000	9,462	63.1
5745	Insurance Proceeds	114,179	116,470	-	-	-	-
5744	Gifts & Bequests	-	-	-	-	-	-
5749	Miscellaneous revenues	150,000	38,770	25.8	150,000	11,893	7.93
5769	Misc Income from Other Governmental	33,900	33,900		-	-	
5752	Athletics Scoreboard		-			-	
5752	Athletics Fund ticket sales	100,000	84,841	84.8	100,000	87,325	0.3
	Total local revenues to date	27,375,889	24,782,238	90.5	25,473,045	24,135,536	94.7
State Revenues							
5811	Available School Fund	1,467,973	371,891	25.3	1,415,530	695,949	49.2
5812	Foundation entitlements	8,542,744	5,787,205	67.7	9,265,883	6,063,203	65.4
5829	Misc. state programs	-	-	-	-	-	-
5831	TRS On-behalf	1,751,479	974,096	55.6	1,751,479	772,383	44.1
	Total state revenues to date	11,762,196	7,133,192	60.6	12,432,892	7,531,535	60.6
Federal Revenues							
5931	SHARS Revenue	500,000	43,493	8.7	250,000	9,966	4.0
5941	Impact Aid	25,000	-	-	25,000	-	-
	Total federal revenues to date	525,000	43,493	8.3	275,000	9,966	3.6
GRAND TOTAL - GENERAL FUND							
		\$ 39,663,085	\$ 31,958,923	80.6	\$ 38,180,937	\$ 31,677,037	83.0

**DECATUR INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE AND DEBT SERVICE FUND
YEAR TO DATE REVENUES AND EXPENSES COMPARISON
FEBRUARY, 2024 and FEBRUARY, 2025**

FOOD SERVICE FUND		2023-2024			2024-2025		
5 months have passed = 50%		CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %	CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %
Revenues							
5700	Local Revenues	863,015	\$ 475,920	55.1%	803,974	\$ 362,583	45.1%
5800	State Revenues	63,240	-	0.0%	52,620	-	0.0%
5900	Federal Revenues	1,423,922	632,897	44.4%	1,486,992	641,175	43.1%
	Total Revenues	\$ 2,350,177	\$ 1,108,817	47.2%	\$ 2,343,586	\$ 1,003,758	42.8%
Expenses by Function							
35	Food Service	2,575,177	1,062,363	41.3%	2,783,786	1,222,514	43.9%
51	Plant Maint. & Operations	50,000	-	0.0%	50,000	0	0.0%
	Total Expenditures	\$ 2,625,177	\$ 1,062,363	40.5%	\$ 2,833,786	\$ 1,222,514	43.1%
Other Sources and (Uses)							
7900	Non-Operating Resources	40,863	-	0.0%	-	-	0.0%
	Total Other Sources and Uses	\$ 40,863	\$ -	0.0%	\$ -	\$ -	0.0%
	Net Change in Fund Balance	\$ (234,137)	\$ 46,454		\$ (490,200)	\$ (218,756)	
DEBT SERVICE FUND		2022-2023			2023-2024		
5 months have passed = 50%		CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %	CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %
Revenues							
5700	Local Revenues	9,046,586	\$ 8,464,494	93.6%	8,533,378	\$ 8,326,491	97.6%
5800	State Revenues	188,513	348,272	0.0%	273,192	498,505	0.0%
5900	Federal Revenues	-	-	0.0%	-	-	0.0%
	Total Revenues	\$ 9,235,099	\$ 8,812,766	95.4	\$ 8,806,570	\$ 8,824,996	100.2
Expenses by Function							
71	Debt Service	\$ 9,467,045	\$ 1,578,257	16.7%	\$ 8,834,450	\$ 1,679,713	19.01%
	Total Expenditures	\$ 9,467,045	\$ 1,578,257	16.7%	\$ 8,834,450	\$ 1,679,713	19.0%
Other Sources and (Uses)							
7900	Non-Operating Resources	-	-	-	-	-	-
8900	Non-Operating Uses	-	-	-	-	-	-
	Total Other Sources and (Uses)	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
	Net Change in Fund Balance	\$ (231,946)	\$ 7,234,509	-3119.0%	\$ (27,880)	\$ 7,145,283	-25628.7%