

Decatur ISD

2025-2026 Budget

Decatur ISD Budget Process

Budget Structure

	Local Funds				Federal Funds						State Funds		
	199		240	599	211	224/225 (SE)	244 Vocational	255 Training	263 ELA	289 Fed	410	427	Total
	General Fund		Food Service	Debt Service	Title	IDEA	Perkins	ESEA	Title	Fed \$	IMA	Safety & Facilities	
Local Revenue	25,473,045	67%	803,974	8,533,378	-	-	-	-	-	-	-	-	34,810,398
State Revenue	12,432,892	33%	52,620	273,192	-	-	-	-	-	-	28,000	439,235	13,225,939
Federal Revenue	275,000	1%	1,486,992	-	374,924	672,197	27,362	79,914	51,747	23,619	-	-	2,991,755
	38,180,937		2,343,586	8,806,570	374,924	672,197	27,362	79,914	51,747	23,619	28,000	439,235	51,028,092
Salaries	30,911,284	77.6%	1,126,218	-	374,924	598,297	27,362	79,914	51,747	23,619	-	-	33,193,366
Contracted Services	4,643,740	11.7%	55,000	-	-	19,900	-	-	-	-	-	-	4,718,640
Supplies	2,420,416	6.1%	1,228,868	-	-	-	-	-	-	-	28,000	183,048	3,860,332
Other Operating	1,463,222	3.7%	11,200	-	-	54,000	-	-	-	-	-	-	1,528,422
Debt Service	392,430	1.0%	-	8,834,450	-	-	-	-	-	-	-	109,192	9,336,072
Capital Exp.	-	-	412,500	-	-	-	-	-	-	-	-	146,995	559,495
	39,831,092		2,833,786	8,834,450	374,924	672,197	27,362	79,914	51,747	23,619	28,000	439,235	53,196,327
B budgeted Gain/(Loss)	(1,650,155)		(490,200)	(27,880)	-	-	-	-	-	-	-	-	(2,168,235)

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process

What the Board adopts:

(1) This structure may be to consolidated for budgeting.

(2) Salaries generally represent 75-85% of an ISD's general fund budget and this method does not allow for that type of analysis.

(3) Although this structure will be needed for final adoption, the budgeting process will focus on the object codes.

DECATUR INDEPENDENT SCHOOL DISTRICT OFFICIAL BUDGET FY2024-2025

	2024-2025Tax Rate	\$ 0.6692	\$ -	\$ 0.2337	\$ 0.9029
		GENERAL FUND	FOOD SERVICE	DEBT SERVICE	TOTAL
Revenues					
5700	Local Revenue	\$ 25,473,045	\$ 803,974	\$ 8,533,378	\$ 34,810,397
5800	State Revenue	12,432,892	52,620	273,192	12,758,704
5900	Federal Revenue	275,000	1,486,992	-	1,761,992
	Total Revenues	38,180,937	2,343,586	8,806,570	49,331,093
	Other Sources -Transfer In	-	-	-	-
	Total Revenue & Other Sources	\$ 38,180,937	\$ 2,343,586	\$ 8,806,570	\$ 49,331,093
Expenses by Function					
11	Instruction	\$ 22,506,487	\$ -	\$ -	22,506,487
12	Instr. Resources/Media	335,615	-	-	335,615
13	Curriculum Dev. & Staff Dev.	356,205	-	-	356,205
21	Instructional Leadership	355,255	-	-	355,255
23	School Leadership	2,276,535	-	-	2,276,535
31	Guidance, Counseling & Evaluation Svcs	1,000,885	-	-	1,000,885
33	Health Services	359,411	-	-	359,411
34	Student Transportation	1,322,491	-	-	1,322,491
35	Food Service	3,000	2,783,786	-	2,786,786
36	Co-Curricular/Extracurricular	1,503,797	-	-	1,503,797
41	General Administration	1,557,878	-	-	1,557,878
51	Plant Maint. & Operations	6,208,913	50,000	-	6,258,913
52	Security & Monitoring	556,770	-	-	556,770
53	Data Processing Services	556,495	-	-	556,495
61	Community Services	1,800	-	-	1,800
71	Debt Service	392,430	-	8,814,450	9,206,880
81	Facilities Acquisition & Construction	-	-	-	-
91	Recapture	-	-	-	-
99	Intergovernmental Charges	537,625	-	-	537,625
	Total Expenditures	\$ 39,831,592	\$ 2,833,786	\$ 8,814,450	\$ 51,479,828
	TRANSFER OUT	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES & TRANSFER OUT	\$ 39,831,592	\$ 2,833,786	\$ 8,814,450	\$ 51,479,828
	TOTAL PROJECTED SURPLUS (DEFICIET)	\$ (1,650,655)	\$ (490,200)	\$ (7,880)	\$ (2,148,735)
	ESTIMATED FUND BALANCE 9/1/2024	9,115,349	1,105,439	4,198,643	14,419,431
	ESTIMATED FUND BALANCE 8/31/2025	\$ 7,464,694	\$ 615,239	\$ 4,190,763	\$ 12,270,696

Decatur ISD Budget Process

The budget development will focus on:

6100: Salary and Benefits (\cong 75-80% of GF)

6200: Contracted Services
(\cong 10-15% of GF)

6300: Supplies (\cong 5-8% of GF)

6400: Other Operating (Fees, Travel):
 \cong 4-6% of the GF

6500: Debt Service in both General Fund and Debt Service Fund \cong 0-3%

6600: Capital Expenditures (\$ over \$5,000 such as buses or buildings) \cong 0-3%

Decatur ISD Budget Process: Revenue

	Local Funds				Total
	199		240	599	
	General Fund		Food Service	Debt Service	
Local Revenue	25,473,045	66.7%	803,974	8,533,378	34,810,398
State Revenue	12,432,892	32.6%	52,620	273,192	12,758,704
Federal Revenue	275,000	0.7%	1,486,992	-	1,761,992
	<u>38,180,937</u>		<u>2,343,586</u>	<u>8,806,570</u>	<u>49,331,094</u>
Salaries	30,911,284	77.6%	1,126,218	-	32,037,503
Contracted Services	4,643,740	11.7%	55,000	-	4,698,740
Supplies	2,420,416	6.1%	1,228,868	-	3,649,284
Other Operating	1,463,222	3.7%	11,200	-	1,474,422
Debt Service	392,430	1.0%	-	8,834,450	9,226,880
Capital Exp.	-	0.0%	412,500	-	412,500
	<u>39,831,092</u>		<u>2,833,786</u>	<u>8,834,450</u>	<u>51,499,329</u>
Budgeted Gain/(Loss)	<u>(1,650,155)</u>		<u>(490,200)</u>	<u>(27,880)</u>	<u>(2,168,235)</u>

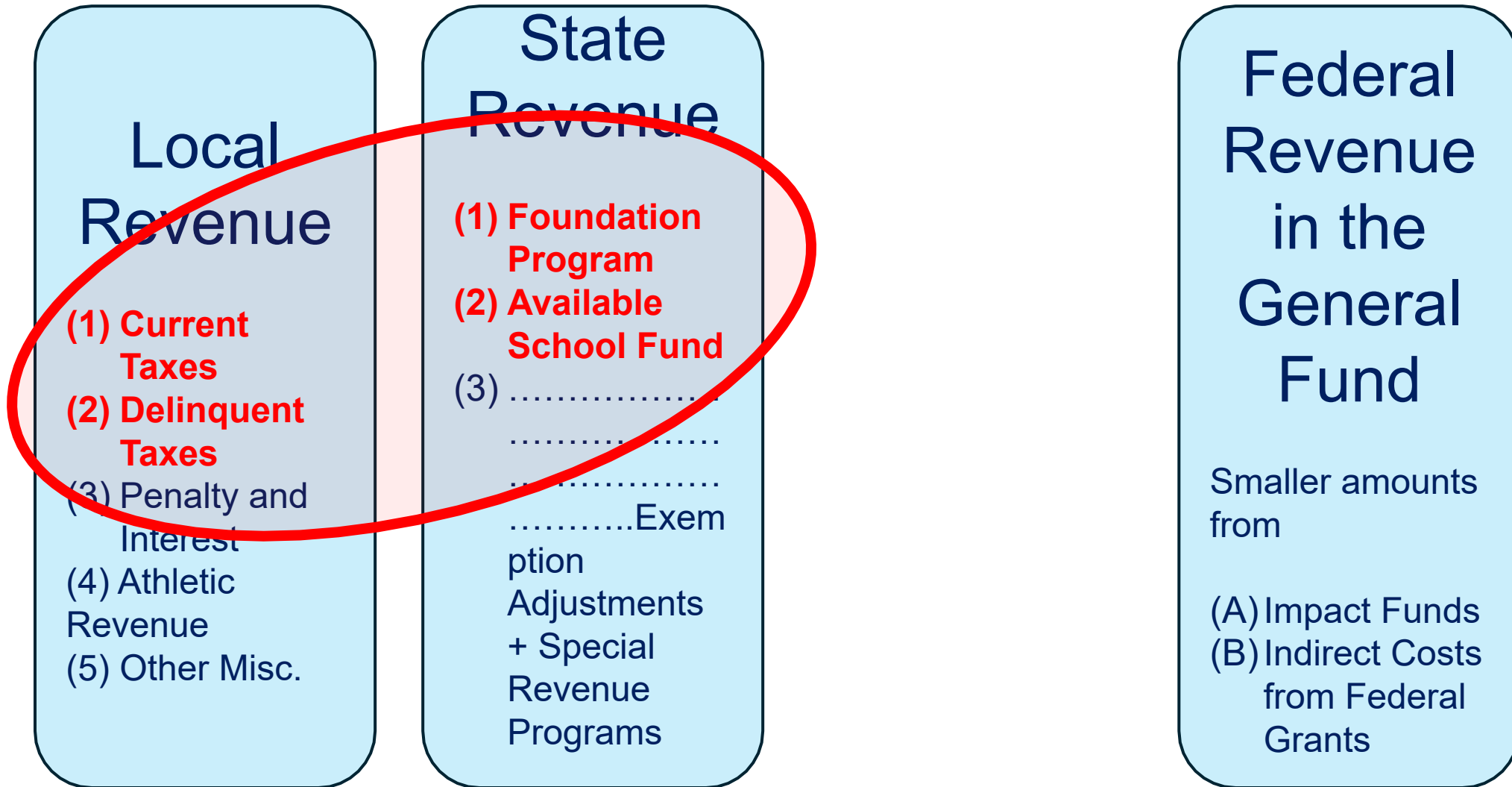
Estimating revenue will occur after the legislative session ends.

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process: Revenue Types



Decatur ISD Budget Process: State Revenue

How
much
does an
ISD
earn?

TEA collects data
from a variety of
sources to
determine (a) pre-
school year funding
and (b) post
(actual) earned
funding

Those factors
include property
values, student
attendance, and
types of students

Decatur ISD Budget Process: State Revenue

However, the major driver of state
revenue is
students....students.....students!

Decatur ISD Budget Process: Students Students.....



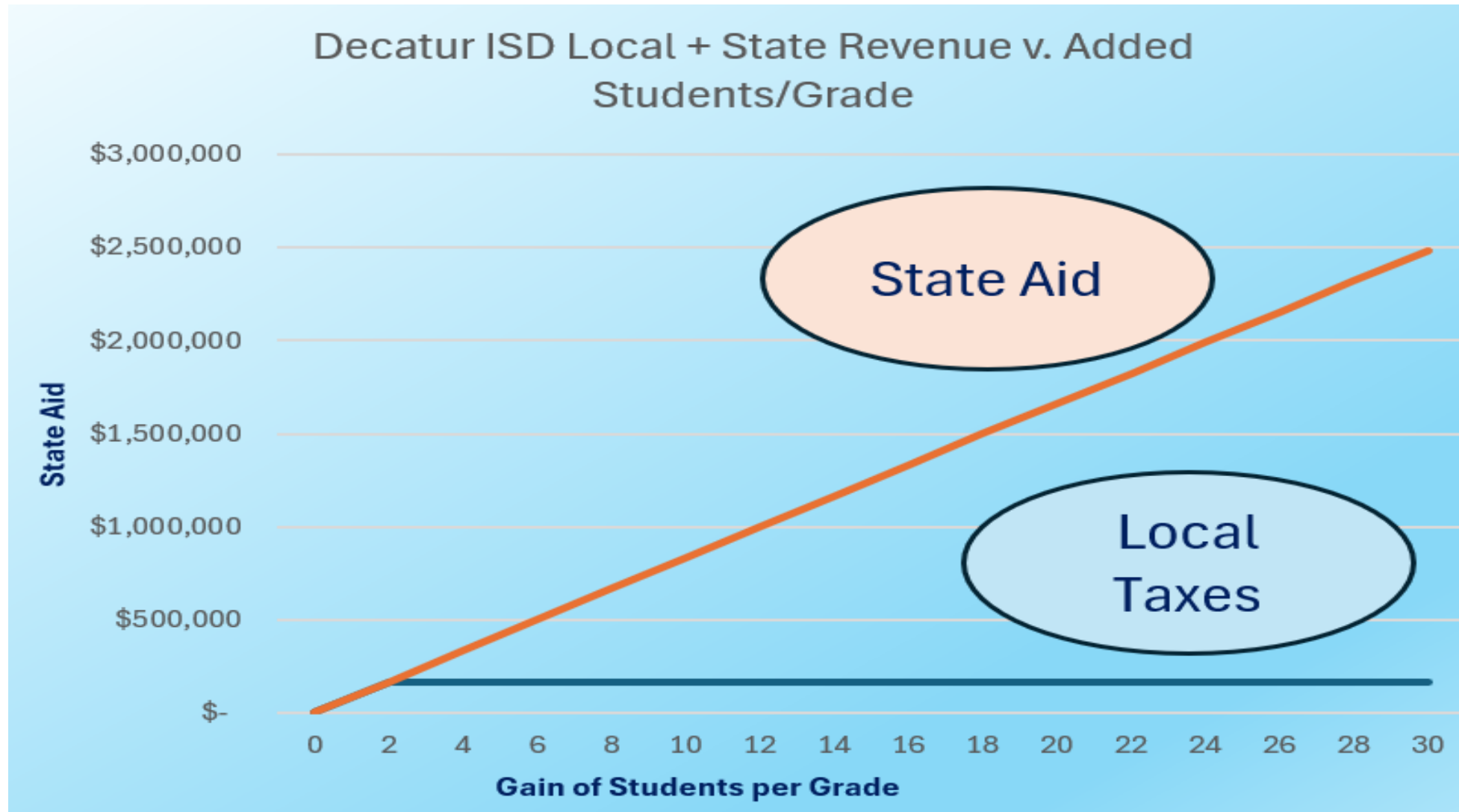
Decatur ISD
Frozen Data Applied to the Summary of Finances
12-May-25

What happens if we add 2 students per class?

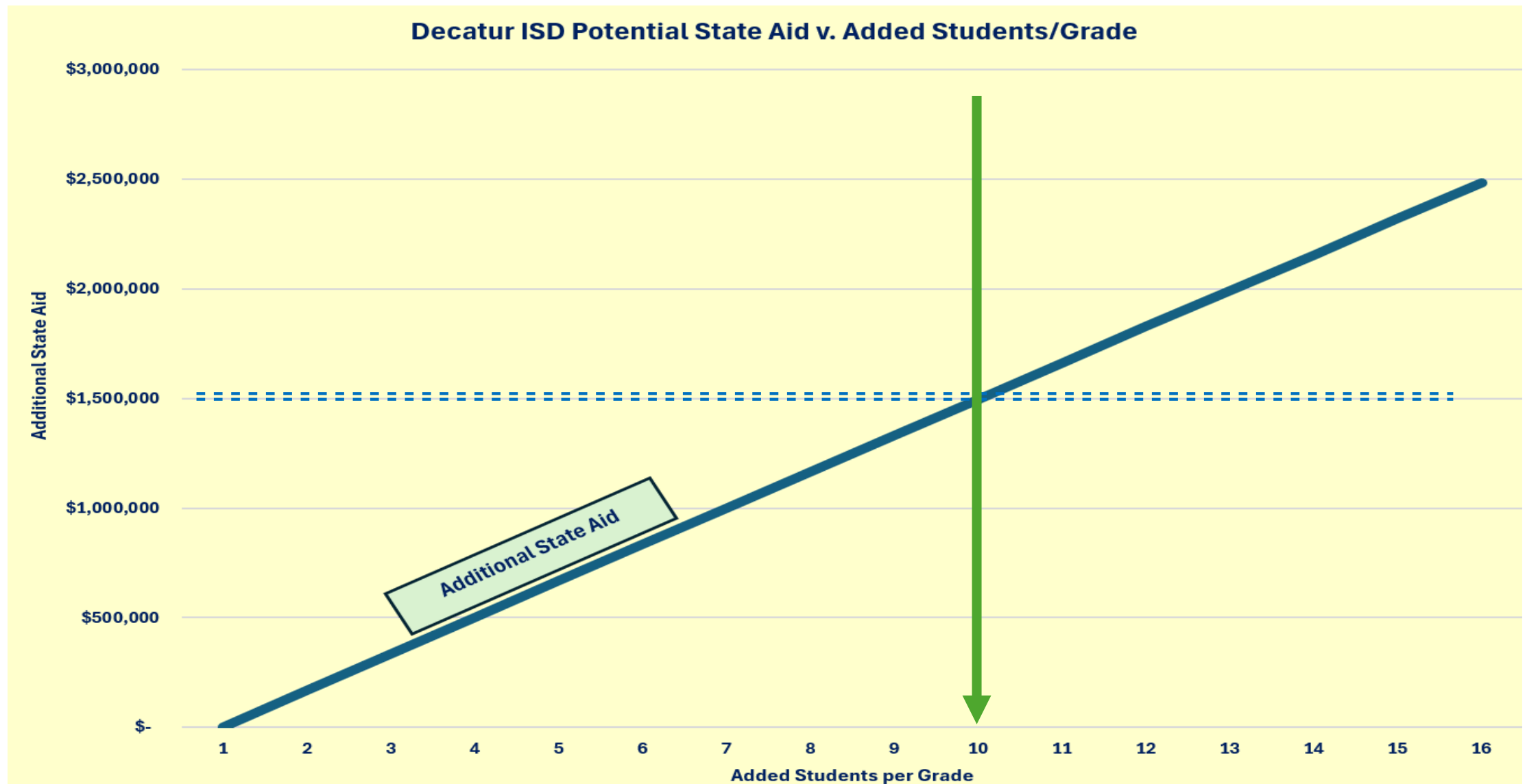
Revenue / Student \cong \$9,500 - \$10,000 (General Fund only)

	rADA	+Students / Grade	Total Gain of Students		Local Revenue	State Revenue	Total	Gain from Base	\$/ Student
26	3,548				\$ 25,093,372	\$ 9,858,913	\$34,952,285	\$ 167,211	\$ 9,874
52	3,566	4	52		\$ 25,093,372	\$ 10,026,124	\$35,119,496	\$ 334,194	\$ 9,848
78	3,592	8	78		\$ 25,093,372	\$ 10,193,076	\$35,286,473	\$ 500,946	\$ 9,824
104	3,618	12	104		\$ 25,093,372	\$ 10,359,928	\$35,453,281	\$ 667,469	\$ 9,799
130	3,644	16	130		\$ 25,093,372	\$ 10,526,382	\$35,619,754	\$ 833,760	\$ 9,775
156	3,670	20	156		\$ 25,093,372	\$ 10,692,673	\$35,786,045	\$ 999,827	\$ 9,751
182	3,696	24	182		\$ 25,093,372	\$ 10,858,913	\$35,952,122	\$ 1,165,658	\$ 9,727
208	3,722	28	208		\$ 25,093,372	\$ 11,024,571	\$36,117,943	\$ 1,331,263	\$ 9,704
234	3,748	32	234		\$ 25,093,372	\$ 11,190,176	\$36,283,548	\$ 1,496,533	\$ 9,681
260	3,774	36	260		\$ 25,093,372	\$ 11,355,451	\$36,448,823	\$ 1,661,784	\$ 9,658
286	3,800	40	286		\$ 25,093,372	\$ 11,520,697	\$36,614,069	\$ 1,826,702	\$ 9,635
312	3,826	44	312		\$ 25,093,372	\$ 11,685,615	\$36,778,987	\$ 1,991,387	\$ 9,613
338	3,852	48	338		\$ 25,093,372	\$ 11,850,300	\$36,943,672	\$ 2,155,846	\$ 9,591
364	3,878	52	364		\$ 25,093,372	\$ 12,014,759	\$37,108,131	\$ 2,320,072	\$ 9,569
390	3,904	56	390		\$ 25,093,372	\$ 12,178,985	\$37,272,357	\$ 2,484,071	\$ 9,547
390	3,930	60	390		\$ 25,093,372	\$ 12,342,984	\$37,436,356		\$ 9,526

Decatur ISD Budget Process: Students Students.....



Decatur ISD Budget Process: Students Students.....The Break Even Point.....



Decatur ISD Budget Process: Revenue for the Educational Program

HOWEVER, calculating the educational program may involve many, many variables and calculations. Levying a tax rate involves a numerous steps and legal procedures.

Decatur ISD Budget Process: State Revenue Calculated

MINUS: ISD's Tax Rate

CHAPTER 42

SCHOOL

(F



**Recapture Dollars in Excess of Program
Sent to State**

(Prog

Negative Form

d) =

Decatur ISD Budget Process: State Revenue

Foundation School Program (FSP) State Funding		LPE	DPE
46.	FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$7,910,731	\$6,294,085
47.	Tier Two	\$1,569,824	\$1,401,173
48.	Other Programs	\$205,800	\$205,800
49	Total FSP Operations Funding	\$9,686,355	\$7,901,058
State Aid by Fund Code / Object Code - Funding Source		LPE	DPE
M&O State Aid			
50.	199/5812 - Foundation School Fund	\$9,480,555	\$7,695,258
51.	199/5811 - Available School Fund	\$2,193,046	\$2,193,046
52.	410/5829 - Instructional Materials & Technology Fund	\$205,800	\$205,800
I&S State Aid			
53.	599/5829 - EDA	\$0	\$0
54.	599/5829 - Instructional Facilities Allotment (Bond)	\$0	\$0
55.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0
56.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$498,505	\$498,505
57.	TOTAL FSP/ASF STATE AID	\$12,377,906	\$10,592,609

Decatur ISD Budget Process: State Revenue



Foundation School Program

User: Unauthenticated

District Profile School District State Aid Reports

[Exit]

FSP Home > School District State Aid Reports

School District State Aid Reports



This page is designed to allow users to view/print school districts' Summary of Finances or other state aid-related reports. The following caution is advised:

- Reports generated through this page are current as of the date that appears within the text of the report. District administrators are advised to visit this website once each month to print their Summary of Finances and their Payment Ledger. Districts are also advised to check the [correspondence section of the TEA website](#) at the same time to view information about updates to the Summaries and other state funding related news.

Report: Summary of Finances

School Year: 2024-2025

The short report contains summary information with links to details of calculations. The long report will allow you to view the summary information with details of the calculations all in one document. Please remember that your district's allotment is based on the most current SOF run.

CDN or District Name: DECATUR ISD (249905)

Run ID	Date	Payment Cycle	Foundation Allotment	Recapture Amount	SOF	SOF	SOF
43537	7/2/2024 2:16 PM	Preliminary	\$8,493,038	\$0	HTML	PDF	Excel
43556	7/9/2024 10:04 AM	Preliminary	\$8,590,134	\$0	HTML	PDF	Excel
43716	7/19/2024 2:04 PM	Preliminary	\$8,590,551	\$0	HTML	PDF	Excel
43775	7/25/2024 5:01 PM	Preliminary	\$8,590,551	\$0	HTML	PDF	Excel
44156	9/10/2024 2:56 PM	Preliminary	\$8,530,624	\$0	HTML	PDF	Excel
44175	9/11/2024 10:52 AM	Preliminary	\$8,530,623	\$0	HTML	PDF	Excel
44235	9/12/2024 9:38 AM	Preliminary	\$8,530,417	\$0	HTML	PDF	Excel
44236	9/12/2024 3:41 PM	Preliminary	\$8,530,296	\$0	HTML	PDF	Excel
44359	9/20/2024 3:46 PM	Preliminary	\$8,530,307	\$0	HTML	PDF	Excel
44558	10/10/2024 3:56 PM	Preliminary	\$8,530,343	\$0	HTML	PDF	Excel
44735	11/8/2024 4:38 PM	Preliminary	\$8,530,336	\$0	HTML	PDF	Excel
44855	12/10/2024 4:58 PM	Preliminary	\$8,530,404	\$0	HTML	PDF	Excel
44935	1/10/2025 4:28 PM	Preliminary	\$8,530,426	\$0	HTML	PDF	Excel
45035	2/7/2025 4:18 PM	Preliminary	\$9,463,390	\$0	HTML	PDF	Excel
45055	2/10/2025 4:18 PM	Preliminary	\$9,463,402	\$0	HTML	PDF	Excel
45221	3/7/2025 4:09 PM	Preliminary	\$9,480,526	\$0	HTML	PDF	Excel
45241	3/10/2025 3:37 PM	Preliminary	\$9,480,543	\$0	HTML	PDF	Excel
45301	3/21/2025 2:40 PM	Preliminary	\$9,480,555	\$0	HTML	PDF	Excel
45383	4/8/2025 4:26 PM	Preliminary	\$9,480,555	\$0	HTML	PDF	Excel
45401	4/14/2025 11:16 AM	Preliminary	\$9,480,555	\$0	HTML	PDF	Excel

Reset

Decatur ISD Budget Process: Total State Funding

Or, Educational Program =
State Aid + Local Effort

Program Cost: \$30,000,000
Local Effort (Tax \$) -\$20,000,000
=State Aid \$10,000,000

Decatur ISD Budget Process: Total State Funding

Program Cost: \$30,000,000
Local Effort (Tax \$) - \$20,000,000
= State Aid \$10,000

Add \$\$\$\$ to Local Tax Effort

Leave Program Costs Unchanged

Then.....

Program Cost = \$30,000,000 (NO NEW FUNDING)

Local Effort (Tax \$) - \$18,000,000

= State Aid \$12,000,000

- (1) More money is added to education without directly affecting the formulas that determine the dollars to the ISD
& (2) Property tax rate may decrease

Decatur ISD Budget Process: Total State Funding

Historical Basic Allotment

Legislative Session (Spring2017)

Adjusted Allotment	2017	2019	\$	5,683
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Adjusted Allotment	2018	2019	\$	5,676
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Legislative Session (Spring2019)

Basic Allotment	2019	2020	\$	6,160	19-20 Sal Inc.
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Basic Allotment	2020	2021	\$	6,160	19-20 Sal Inc. + 20-21 Sal Inc. + 21 Inflation
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Legislative Session (Spring2021)

Basic Allotment	2021	2022	\$	6,160	19-20 Sal Inc. + 20-21 Sal Inc. + 21-22 Sal Inc. + 21 Inflation + 22 Excess Inflation
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Basic Allotment	2022	2023	\$	6,160	19-20 Sal Inc. + 20-21 Sal Inc. + 21-22 Sal Inc. + 22-23 Sal. Inc. + 21 Inflation + 22 Excess Inflation + 23 Inflation
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Legislative Session (Spring2023)

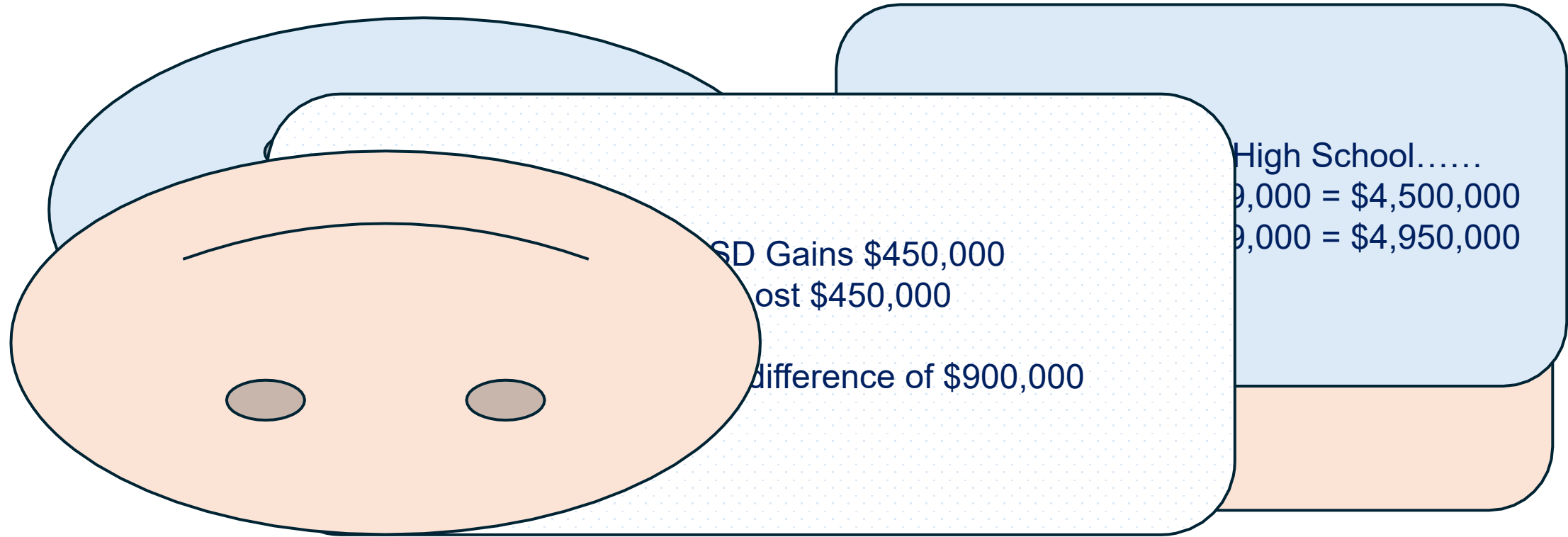
Basic Allotment	2023	2024	\$	6,160	19-20 Sal Inc. + 20-21 Sal Inc. + 21-22 Sal Inc. + 22-23 Sal Inc. + 23-24 Sal Inc. + 21 Inflation + 22 Excess Inflation + 23 inflation + 24 Inflation
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Basic Allotment	2024	2025	\$	6,160	19-20 Sal Inc. + 20-21 Sal Inc. + 21-22 Sal Inc. + 22-23 Sal Inc. + 23-24 Sal Inc. + 24-25 Sal Inc. + 21 Inflation + 22 Excess Inflation + 23 inflation + 24 Inflation + 25 Inflation
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Legislative Session (Spring2025)

Basic Allotment	2025	2026	??????????		19-20 Sal Inc. + 20-21 Sal Inc. + 21-22 Sal Inc. + 22-23 Sal Inc. + 23-24 Sal Inc. + 24-25 Sal Inc. + 22-26 Sal Inc. + 21 Inflation + 22 Excess Inflation + 23 inflation + 24 Inflation + 25 Inflation + 26 Inflation
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Different Schools.....Different Funding Problems



Different Schools.....Different Funding Problems

If an ISD had little growth the following issues may impair their finances:

- (1) Market salary factors necessary to retain talent
- (2) Adding salaries which they cannot afford to pay
- (3) Inflation over inflation
- (4) Adding staff or unnecessary positions *****
- (5) Having an inefficient schedule(s)
- (6) Large capital improvements (building) from the general fund *****
- (7) Incorrectly structuring debt
- (8) Ignoring Attendance

Decatur ISD Budget Process

Budget Structure

	Local Funds				Federal Funds						State Funds		Total
	199		240	599	211	224/225 (SE)	244 Vocational Perkins	255 Training ESEA	263 ELA Title	289 Fed Fed \$	410 IMA	427 Safety & Facilities	
	General Fund		Food Service	Debt Service	Title	ID							
Local Revenue	25,473,045	66.7%	803,974	8,533,378									
State Revenue	12,432,892	32.6%	52,620	273,192									
Federal Revenue	275,000	0.7%	1,486,992	-									
	38,180,937		2,343,586	8,806,570	374,924	672,150	27,362	79,914	51,747	23,619	28,000	439,235	53,196,327
Salaries	30,911,284	77.6%	1,126,218	-	374,924	672,150	-	-	-	-	-	146,995	559,495
Contracted Services	4,643,740	11.7%	55,000	-	-	-	-	-	-	-	-	-	-
Supplies	2,420,416	6.1%	1,228,868	-	-	-	-	-	-	-	-	-	-
Other Operating	1,463,222	3.7%	11,200	-	-	-	-	-	-	-	-	-	-
Debt Service	392,430	1.0%	-	8,834,450	-	-	-	-	-	-	-	-	-
Capital Exp.	-	-	412,500	-	-	-	-	-	-	-	-	-	-
	39,831,092		2,833,786	8,834,450	374,924	672,150	27,362	79,914	51,747	23,619	28,000	439,235	53,196,327
B budgeted Gain/(Loss)	(1,650,155)		(490,200)	(27,880)	-	-	-	-	-	-	-	-	(2,168,235)

The Local Tax funds will be almost (>90%) of an ISD's

This budgeting is compiled by the Administration and approved by the Board.

Notes:

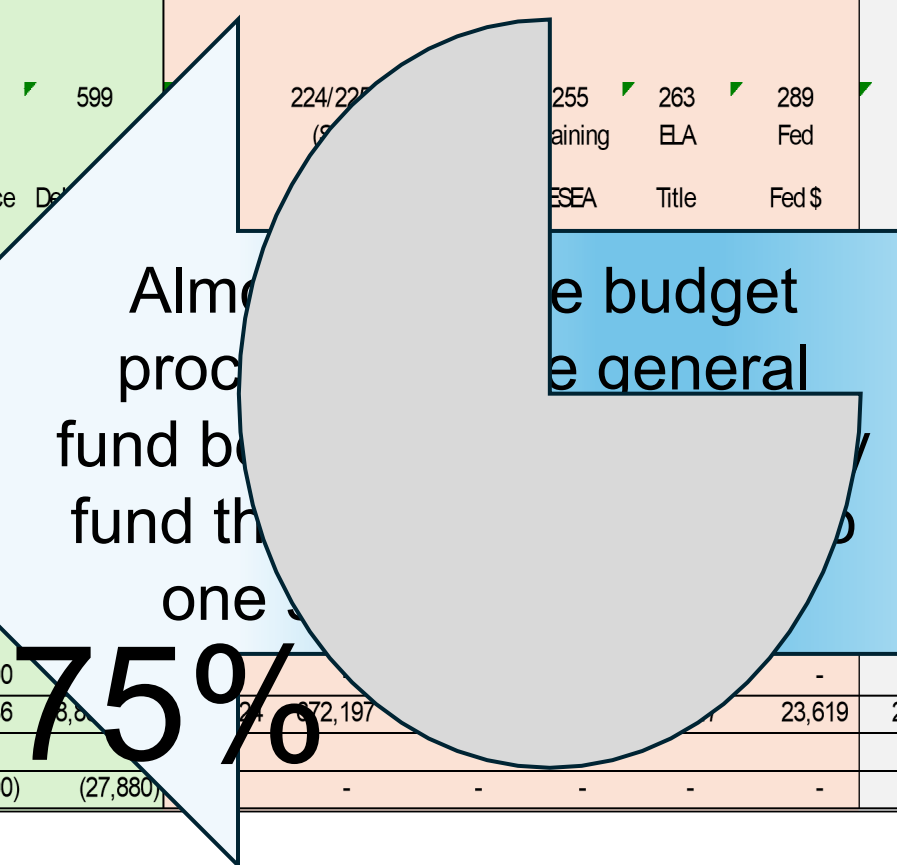
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Decatur ISD Budget Process

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	Local Funds			Federal Funds				State Funds		Total
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	General Fund	Food Service	Debt	SEA	aining	ELA	Fed	IMA	Safety & Facilities	
Local Revenue	25,473,045	66.7%	80%					-	-	34,810,398
State Revenue	12,432,892	32.6%						8,000	439,235	13,225,939
Federal Revenue	275,000	0.7%						-	-	2,991,755
	38,180,937							8,000	439,235	51,028,092
Salaries	30,911,284	77.8%						-	-	33,193,366
Contracted Services	4,643,740	11.7%						-	-	4,718,640
Supplies	2,420,416	6.1%	1,200,000					8,000	183,048	3,860,332
Other Operating	1,463,222	3.7%	11,000					-	-	1,528,422
Debt Service	392,430	1.0%	-					-	109,192	9,336,072
Capital Exp.	-	-	412,500					-	146,995	559,495
	39,831,092		2,833,786	2,872,197			23,619	28,000	439,235	53,196,327
Budgeted Gain/(Loss)	(1,650,155)	(490,200)	(27,880)	-	-	-	-	-	-	(2,168,235)



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Federal Revenue	275,000 0.7%	1,486,992									2,991,755	
	38,180,937	2,343,586	8,806,570								51,028,092	
Salaries	30,911,284 77.6%	1,126,218									33,193,366	
Contracted Services	4,643,740 11.7%	55,000									4,718,640	
Supplies	2,420,416 6.1%	1,228,868	-								3,860,332	
Other Operating	1,463,222 3.7%	11,200	-								1,528,422	
Debt Service	392,430 1.0%	-	8,834,450								9,336,072	
Capital Exp.	- -	412,500	-	-		-	-	-	-	146,995	559,495	
	39,831,092	2,833,786	8,834,450	374,924	61,000	362	79,914	51,747	23,619	28,000	439,235	
B budgeted Gain/(Loss)	(1,650,155)	(490,200)	(27,880)	-	-	-	-	-	-	-	(2,168,235)	

Food Service is usually done
in June or July

Notes:

[1] Unaudited

[2] Data from DISD Skyward

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Local Revenue	25,473,045	66.7%	803,974	8,533,378	-							8	
State Revenue	12,432,892	32.6%	52,620	273,192	-							9	
Federal Revenue	275,000	0.7%	1,486,992	-	374,9							5	
	38,180,937		2,343,586	8,806,570	374,9							2	
Salaries	30,911,284	77.6%	1,126,218	-	374,9							6	
Contracted Services	4,643,740	11.7%	55,000	-	-							0	
Supplies	2,420,416	6.1%	1,228,868	-	-							2	
Other Operating	1,463,222	3.7%	11,200	-	-	54,9						2	
Debt Service	392,430	1.0%	-	8,834,450	-	-						2	
Capital Exp.	-	-	412,500	-	-	-						2	
	39,831,092		2,833,786	8,834,450	374,924	672,197	2	4	51,747	23,619	28,000	439,235	559,495
													53,196,327
B budgeted Gain/(Loss)	(1,650,155)		(490,200)	(27,880)	-	-	-	-	-	-	-	-	(2,168,235)

Debt Service can be estimated but will be dependent upon the July 25th Certified Values

Debt Service can be estimated but will be dependent upon the July 25th Certified Values

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process

Budget Structure

	Local Funds				Federal Funds						State Funds	
	199		240	599	211	224/225 (SE)	244 Vocational	255 Training	263 ELA	289 Fed	410	427
	General Fund		Food Service	Debt Service	Title	IDEA	Perkins	ESEA	Title	Fed \$	IMA	S
Local Revenue	25,473,045	66.7%	803,974	8,533,378	-	-	-	-	-	-	-	-
State Revenue	12,432,892	32.6%	52,620	273,192	-	-	-	-	-	-	-	-
Federal Revenue	275,000	0.7%	1,486,992	-	374,924	672,197	27,362	79,914	51,747	23,619	-	-
	38,180,937		2,343,586	8,806,570	374,924	672,197	27,362	79,914	51,747	23,619	28,000	-
Salaries	30,911,284	77.6%	1,126,218	-	374,924	598,297	27,362	79,914	51,747	23,619	-	-
Contracted Services	4,643,740	11.7%	55,000	-	-	19,900	-	-	-	-	-	-
Supplies	2,420,416	6.1%	1,228,868	-	-	-	-	-	-	-	28,000	183,048
Other Operating	1,463,222	3.7%	11,200	-	-	54,000	-	-	-	-	-	-
Debt Service	392,430	1.0%	-	8,834,450	-	-	-	-	-	-	-	109,192
Capital Exp.	-	-	412,500	-	-	-	-	-	-	-	-	146,995
	39,831,092		2,833,786	8,834,450	374,924	672,197	27,362	79,914	51,747	23,619	28,000	439,235
B budgeted Gain/(Loss)	(1,650,155)		(490,200)	(27,880)	-	-	-	-	-	-	-	-

Federal Funds are budgeted by the ISD with the State based on the legislative goals of the funding.

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process

Budget Structure

	Local Funds				Federal Funds				State Funds		Total		
	199	240	599	211	224/225	263 ELA	289 Fed Fed \$	410 IMA	427 Safety & Facilities				
General Fund	State funding is generally limited to specific programs.												
Local Revenue	25,473,045	66.7%						-	-	34,810,398			
State Revenue	12,432,892	32.6%						28,000	439,235	13,225,939			
Federal Revenue	275,000	0.7%					23,619	-	-	2,991,755			
	38,180,937						23,619	28,000	439,235	51,028,092			
Salaries	30,911,284	77.6%				51,747	23,619	-	-	33,193,366			
Contracted Services	4,643,740	11.7%				-	-	-	-	4,718,640			
Supplies	2,420,416	6.1%	122886800.0%	-	-	-	-	28,000	183,048	3,860,332			
Other Operating	1,463,222	3.7%	1120000.0%	-	54,000	-	-	-	-	1,528,422			
Debt Service	392,430	1.0%	0.0%	8,834,450	-	-	-	-	109,192	9,336,072			
Capital Exp.	-	0.0%	41250000.0%	-	-	-	-	-	146,995	559,495			
	39,831,092		2,833,786	8,834,450	374,924	672,197	27,362	79,914	51,747	23,619	28,000	439,235	53,196,327
B budgeted Gain/(Loss)	(1,650,155)		(490,200)	(27,880)	-	-	-	-	-	-	-	-	(2,168,235)

State funding is generally limited to specific programs.

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process: Salaries

	Local Funds				Total
	199 General Fund		240 Food Service	599 Debt Service	
Local Revenue	25,473,045	66.7%	803,974	8,533,378	34,810,398
State Revenue	12,432,892	32.6%	52,620	273,192	12,758,704
Federal Revenue	275,000	0.7%	1,486,992	-	1,761,992
	38,180,937		2,343,586	8,806,570	49,331,093
Salaries	30,911,284	77.6%	1,126,218	-	32,037,502
Contracted Services	4,643,740	11.7%	55,000	-	4,698,740
Supplies	2,420,416	6.1%	1,228,868	-	3,649,284
Other Operating	1,463,222	3.7%	11,200	-	1,474,422
Debt Service	392,430	1.0%	-	8,834,450	9,226,880
Capital Exp.	-	0.0%	412,500	-	412,500
	39,831,092		2,833,786	8,834,450	51,499,329
Budgeted Gain/(Loss)	(1,650,155)		(490,200)	(27,880)	(2,168,235)

The district will develop a model for salary increases. HOWEVER, some salary changes may be guided by the legislature (see past practices)

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

	Local Funds
	199
	General Fund
Local Revenue	25,473,045
State Revenue	12,432,892
Federal Revenue	275,000
	38,180,937
Salaries	30,911,284
Contracted Services	4,643,740
Supplies	2,420,416
Other Operating	1,463,222
Debt Service	392,430
Capital Exp.	-
	39,831,092
Budgeted Gain/(Loss)	(1,650,155)

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Step 1: Contracted services are pulled out separately. They are reviewed by the business office and Superintendent.

Step 2: Contracted services are services which tend to be repeated. Contracted services generally involve agreements which do not lend itself to the allocation method of budgeting.

Allocating funding: Allocating funding is when a set amount is given to a campus or department and the administrator then budgets the funds as they see fit for the next budget cycle.

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

	Local Funds
	199
	General Fund
Local Revenue	25,473,045
State Revenue	12,432,892
Federal Revenue	275,000
	38,180,937
Salaries	30,911,284
Contracted Services	4,643,740
Supplies	2,420,416
Other Operating	1,463,222
Debt Service	392,430
Capital Exp.	-
	39,831,092
Budgeted Gain/(Loss)	(1,650,155)

Notes:

[1] Unaudited

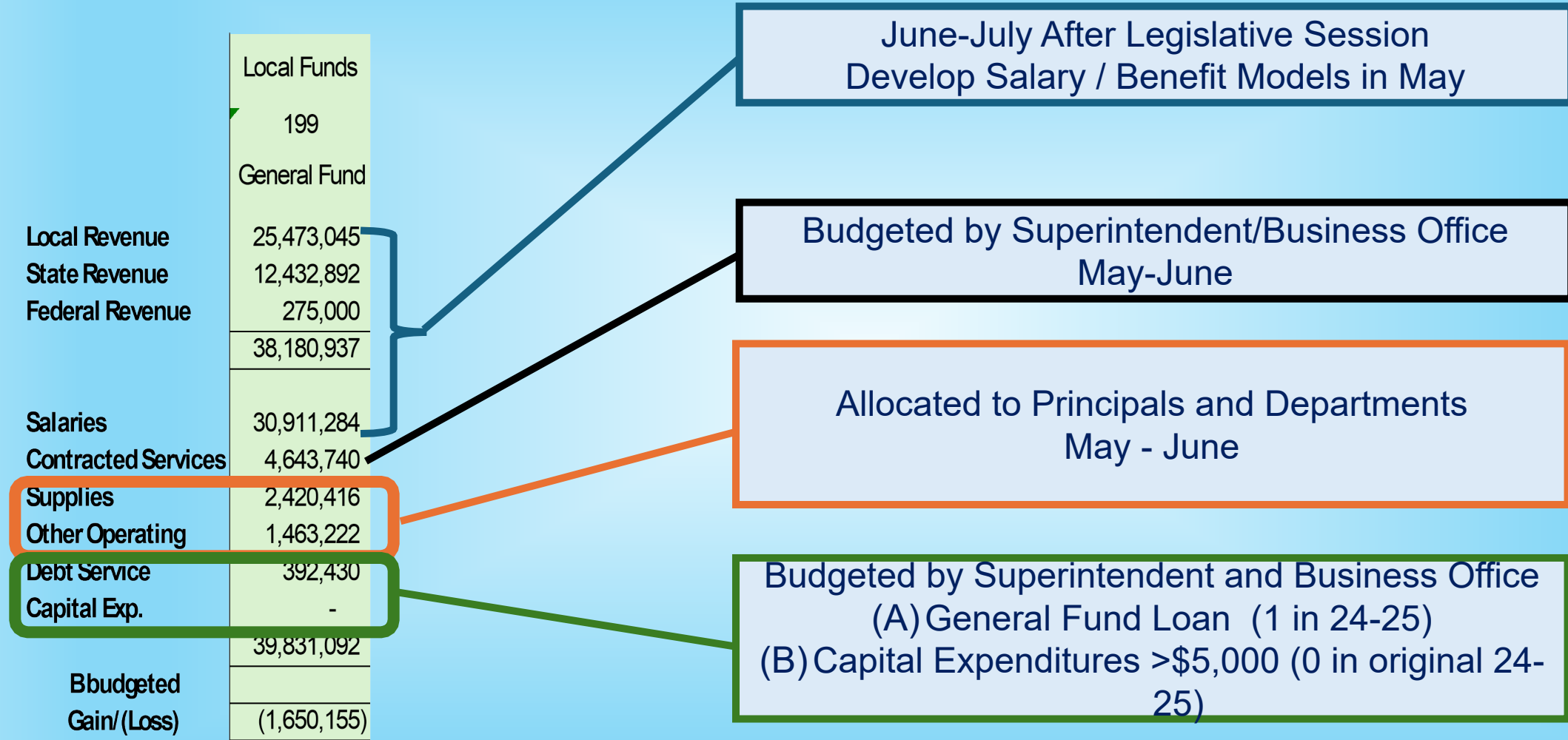
[2] Data from DISD Skyward

Step 3: Function 36 is separated from the budgeted.
(Extracurricular)

The athletic supplies accounts are allocated to the Athletic Director just as supply funds are allocated to the principals. The Administration works with the AD to review external costs that may change the budget (contest fees, official fees, etc.)

The balance of the extracurricular is budgeted by the Superintendent and business office. This is to assure that large line-items such are available district-wide if needed.

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.



Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

Step 4: Campus and Department Budgeting: Campuses and departments are given a set amount of funding to budget. They are to allocate amounts to their accounts as they estimate will best meet the goals of their programs.

	Local Funds
	199
	General Fund
Local Revenue	25,473,045
State Revenue	12,432,892
Federal Revenue	275,000
	38,180,937
Salaries	30,911,284
Contracted Services	4,643,740
Supplies	2,420,416
Other Operating	1,463,222
Debt Service	392,430
Capital Exp.	-
	39,831,092
Budgeted Gain/(Loss)	(1,650,155)

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

	Local Funds
	199
	General Fund
Local Revenue	25,473,045
State Revenue	12,432,892
Federal Revenue	275,000
	38,180,937
Salaries	30,911,284
Contracted Services	4,643,740
Supplies	2,420,416
Other Operating	1,463,222
Debt Service	392,430
Capital Exp.	-
	39,831,092
Budgeted Gain/(Loss)	(1,650,155)

Revenue is determined after the legislative session due to (a) property values (b) state funding enhancements and (c) property exemptions.

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

Changes to the allocation:

(1) Personnel Requests are addressed separately with the Superintendent.

	Local Funds
	199
	General Fund
Local Revenue	25,473,045
State Revenue	12,432,892
Federal Revenue	275,000
	38,180,937
Salaries	30,911,284
Contracted Services	4,643,740
Supplies	2,420,416
Other Operating	1,463,222
Debt Service	392,430
Capital Exp.	-
	39,831,092
Budgeted Gain/(Loss)	(1,650,155)

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

	Local Funds
	199
	General Fund
Local Revenue	25,473,045
State Revenue	12,432,892
Federal Revenue	275,000
	38,180,937
Salaries	30,911,284
Contracted Services	4,643,740
Supplies	2,420,416
Other Operating	1,463,222
Debt Service	392,430
Capital Exp.	-
	39,831,092
Budgeted Gain/(Loss)	(1,650,155)

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Changes to the allocation:

(1) Personnel Requests are addressed separately with the Superintendent.

(2) Budget Enhancements: Departments or campuses may submit a request for PERMANENT increases or decreases in their budget. For example, the cost of insurance may change at the end of a contract resulting in a budget enhancement.

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

	Local Funds
	199
	General Fund
Local Revenue	25,473,045
State Revenue	12,432,892
Federal Revenue	275,000
	38,180,937
Salaries	30,911,284
Contracted Services	4,643,740
Supplies	2,420,416
Other Operating	1,463,222
Debt Service	392,430
Capital Exp.	-
	39,831,092
Budgeted Gain/(Loss)	(1,650,155)

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Changes to the allocation:

(1) Personnel Requests

(2) Budget Enhancements

(3) Special Project Requests: One-time increases in budgets for a special project or program for the fiscal year only.

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

Decatur ISD
6300-6400 General Fund Budget
8/31/2025

GF Allocated Campus and Department Funds

	2024-2025 Allocation	2024-2025 Amendments	Subtotal	2025-2026 Budget Allocation Changes	2025-2026 Enhancements	Total 2025- 2026 Allocation	Approved Special Projects	2025-2026 Approved Budget
High School								
Supplies and Travel (Allocations)	\$ 120,186	\$ -	\$ 120,186	\$ -	\$ 10,817	\$ 131,003	\$ -	\$ 131,003
Supplies and Travel (Approved Enhancements)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Career and Tech GF Funding	\$ 178,700	\$ -	\$ 178,700	\$ -	\$ -	\$ 178,700	\$ -	\$ 178,700
DAEP Funding	\$ 4,725	\$ -	\$ 4,725	\$ -	\$ -	\$ 4,725	\$ -	\$ 4,725
College, Career, Military Readiness	\$ 10,500	\$ -	\$ 10,500	\$ -	\$ -	\$ 10,500	\$ -	\$ 10,500
McCarroll Middle School								
Supplies and Travel (Allocations)	\$ 64,772	\$ -	\$ 64,772	\$ -	\$ 8,027	\$ 72,799	\$ -	\$ 72,799
ESL General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
Rann Elementary								
Supplies and Travel (Allocations)	\$ 40,384	\$ -	\$ 40,384	\$ -	\$ 4,119	\$ 44,503	\$ -	\$ 44,503
ESL General Supplies	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
Carson Elementary								

Decatur ISD Budget Process: Allocation Determination Example (Equalization)

			Decatur High School	McCarroll Middle School	Rann Elementary	Carson Elementary	Young Elementary	STEM Academy	Totals
A		Students (23-24 TARP)	1,162	813	497	470	464	392	3,798
		<i>The initial estimate for campus students was attained using the 2023-2024 TEA campus TARP reports.</i>							
B		24-25 Allocation	\$ 120,186	\$ 64,772	\$ 40,384	\$ 38,612	\$ 33,907	\$ 29,295	\$ 327,156
C	=[B/A]	24-25 Allocation/Student	\$ 103.43	\$ 79.67	\$ 81.26	\$ 82.15	\$ 73.08	\$ 74.73	\$ 86.14
		<i>Represents the dollar amount per student that was allocated in the prior year.</i>							
D		24-25 Allocation/Student Adj.	\$ -	\$ 2.48	\$ 0.89	\$ -	\$ 9.07	\$ 7.42	\$ 2.52
		<i>The Administration will review each campus and make adjustments as needed. Any adjustments for equity or program requirements may be entered here.</i>							
E	=[C + D]	24-25 Adjusted Allocation	\$ 103.43	\$ 82.15	\$ 82.15	\$ 82.15	\$ 82.15	\$ 82.15	\$ 88.66
F	Estimated	25-26 Students	1,162	813	497	470	464	392	3,798
		<i>The Administration may adjust the students for any material changes from year to year. (Optional)</i>							
G	=[E x F]	25-26 Pre-Allocation	\$ 120,186	\$ 66,788	\$ 40,829	\$ 38,612	\$ 38,118	\$ 32,203	\$ 336,735
H		Economic Adjustment	1.00	1.00	1.00	1.00	1.00	1.00	1.00
		<i>This field allows for an optional inflation or other adjustment.</i>							
I	=[G x H]	25-26 Final Allocation	\$ 120,186	\$ 66,788	\$ 40,829	\$ 38,612	\$ 38,118	\$ 32,203	\$ 336,735
J	=[I - B]	Allocation Enhancement	\$ -	\$ 2,016	\$ 445	\$ -	\$ 4,211	\$ 2,908	\$ 9,579

Decatur ISD Budget Process. Allocation Determination Example (Progression Adjustment)

		Decatur High School	McCarroll Middle School	Rann Elementary	Carson Elementary	Young Elementary	STEM Academy	Totals
A	Students (23-24 TARP)	1,162	813	497	470	464	392	3,798
	<i>The initial estimate for campus students was attained using the 2023-2024 TEA campus TARP reports.</i>							
B	24-25 Allocation						\$ 29,295	\$ 327,156
C = [B/A]	24-25 Allocation per Student						\$ 74.73	\$ 86.14
	<i>Representative Allocation per Student was allocated to each campus.</i>							
D	24-25 Allocation Enhancement						7.42	\$ 2.52
	<i>The Administration may make adjustments for equity entered into the budget.</i>							
E = [C + D]	24-25 Allocation per Student with Enhancement						82.15	\$ 88.66
F Estimated	25-26 Allocation per Student						392	3,798
	<i>The Administration may make adjustments for equity entered into the budget.</i>							
G = [E x F]	25-26 Allocation						32,203	\$ 336,735
H	Economic Adjustment						1.02	1.02
	<i>This field allows for an optional inflation or other adjustment.</i>							
I = [G x H]	25-26 Final Allocation	\$ 122,590	\$ 68,124	\$ 41,645	\$ 39,384	\$ 38,880	\$ 32,847	\$ 343,470
J = [I - B]	Allocation Enhancement	\$ 2,404	\$ 3,352	\$ 1,261	\$ 772	\$ 4,973	\$ 3,552	\$ 16,314

Note that this increases the budget by approximately \$7,000.

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

As with campus allocations,
each department is provided an

However, these allocations are also reviewed by the Superintendent and Finance for necessary enhancements, or cost savings.

As with campus allocations, each department is provided an allocation.

However, these allocations are also reviewed by the Superintendent and Finance for necessary enhancements, or cost savings.

Decatur ISD Budget Process: Budgeting the non-salary parts of the budget.

	Budgeted by	2024-2025 Allocation	2024-2025 Amendments	Subtotal	2025- 2026 Budget Allocation Changes	2025-2026 Enhancements	Total 2025- 2026 Allocation	Approved Special Projects	2025- 2026 Approved Budget
Capital Lease Purchase (500,000)									
Capital Lease Principal									\$300,000
Lease Interest									\$ 92,430
									<u>\$392,430</u>
Capital Expenditures (>\$5,000)									
Capital Exp. 1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Exp. 2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Exp. 3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Exp. 4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Exp. 5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Step 5: Debt Service (IN THE GENERAL FUND) and Capital Expenditures are budgeted by the Superintendent and Finance.

Decatur ISD Budget Process

Budgeting Child Nutrition and Debt Service

Local Funds				
	199		240	599
	General Fund		Food Service	Debt Service
Local Revenue	25,473,045	66.7%	803,974	8,533,378
State Revenue	12,432,892	32.6%	52,620	273,192
Federal Revenue	275,000	0.7%	1,486,992	-
	38,180,937		2,343,586	8,806,570
Salaries	30,911,284	77.6%	1,126,218	-
Contracted Services	4,643,740	11.7%	55,000	-
Supplies	2,420,416	6.1%	1,228,868	-
Other Operating	1,463,222	3.7%	11,200	-
Debt Service	392,430	1.0%	-	8,834,450
Capital Exp.	-	-	412,500	-
	39,831,092		2,833,786	8,834,450
B budgeted Gain/(Loss)	(1,650,155)		(490,200)	(27,880)

Step 6: Child Nutrition is budgeted by the Central Office and Food Service.

Step 7: Debt Service is budgeted after property values are determined.

Notes:

[1] Unaudited

[2] Data from DISD Skyward

Decatur ISD Budget Process

Budgeting Federal and State Funds

	Federal Funds						State Funds	
	211	224/225 (SE)	244 Vocational	255 Training	263 ELA	289 Fed	410	427
	Title	IDEA	Perkins	ESEA	Title	Fed \$	IMA	Safety & Facilities
Local Revenue	-	-	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-	28,000	439,235
Federal Revenue	374,924	672,197	27,362	79,914	51,747	23,619	-	-
	374,924	672,197	27,362	79,914	51,747	23,619	28,000	439,235
Salaries	374,924	598,297	27,362	79,914	51,747	23,619	-	-
Contracted Services	-	19,900	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	28,000	183,048
Other Operating	-	54,000	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	109,192
Capital Exp.	-	-	-	-	-	-	-	146,995
	374,924	672,197	27,362	79,914	51,747	23,619	28,000	439,235
B budgeted Gain/(Loss)	-	-	-	-	-	-	-	-

Step 7: Federal and State Special Revenue funds are budgeted as the NOGA's are applied for/approved and as funding is known.

Questions, Comments, or Requests?