

**DECATUR INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
YEAR TO DATE REVENUES AND EXPENSES COMPARISON  
SEPTEMBER, 2023 and SEPTEMBER, 2024**

1 months have passed = 8.33%		2023-2024			2024-2025		
		BUDGET	ACTUAL	%	CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %
<b>Revenues</b>							
5700	Local Revenues	\$ 27,375,889	\$ 130,179	0.5%	\$ 25,473,045	\$ 140,634	0.6%
5800	State Revenues	11,762,196	3,469,912	29.5%	12,432,892	3,710,280	29.8%
5900	Federal Revenues	525,000	90	0.0%	275,000	1,899	0.7%
	<b>Total Revenues</b>	<b>\$ 39,663,085</b>	<b>\$ 3,600,181</b>	<b>9.1%</b>	<b>\$ 38,180,937</b>	<b>\$ 3,852,813</b>	<b>10.1%</b>
<b>Expenses by Function</b>							
11	Instruction	\$ 23,070,113	\$ 1,763,596	7.6%	\$ 22,506,487	\$ 1,845,509	8.2%
12	Instr. Resources/Media	719,026	49,453	6.9%	335,615	21,024	6.3%
13	Curriculum Dev. & Staff Dev	430,127	19,564	4.5%	356,205	52,439	14.7%
21	Instructional Leadership	369,502	31,591	8.5%	355,255	29,905	8.4%
23	School Leadership	2,315,695	192,993	8.3%	2,276,535	185,012	8.1%
31	Guidance, Counseling & Evaluation Svcs	1,118,888	74,280	6.6%	1,000,885	78,482	7.8%
33	Health Services	357,727	26,908	7.5%	359,411	26,400	7.3%
34	Student Transportation	1,403,351	140,829	10.0%	1,322,491	96,369	7.3%
35	Food Service	28,588	-	0.0%	3,000	-	0.0%
36	Co-Curricular/Extracurricular	1,635,126	96,144	5.9%	1,503,797	110,915	7.4%
41	General Administration	1,778,425	134,969	7.6%	1,557,878	169,748	10.9%
51	Plant Maint. & Operations	6,358,106	1,063,649	16.7%	6,208,913	310,807	5.0%
52	Security & Monitoring	564,427	11,651	2.1%	556,770	10,195	1.8%
53	Data Processing Services	580,329	15,820	2.7%	556,495	167,687	30.1%
61	Community Services	2,000	-	0.0%	1,800	-	0.0%
71	Debt Service	394,392	-	0.0%	392,430	-	0.0%
81	Facilities Acquisition & Construction	41,850	-	0.0%	-	-	0.0%
99	Appraisal Costs	572,709	145,060	25.3%	537,625	139,569	26.0%
					0		
	<b>Total Expenditures</b>	<b>\$ 41,740,381</b>	<b>\$ 3,766,507</b>	<b>9.0%</b>	<b>\$ 39,831,592</b>	<b>\$ 3,244,061</b>	<b>8.1%</b>
<b>Other Sources and (Uses)</b>							
7900	Non-Operating Resources	-	-	0.0%	-	-	0.0%
8911	Other Uses-Non-operating	(40,863)	-	0.0%	-	-	0.0%
	<b>Total Other Sources and Uses</b>	<b>\$ (40,863)</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (2,118,159)</b>	<b>\$ (166,326)</b>		<b>\$ (1,650,655)</b>	<b>\$ 608,752</b>	

**DECATUR INDEPENDENT SCHOOL DISTRICT  
YEAR TO DATE GENERAL FUND REVENUES COMPARISON  
SEPTEMBER, 2023 and SEPTEMBER, 2024**

		2023-2024			2024-2025		
		BUDGET	ACTUAL	%	BUDGET	ACTUAL	%
<b>Local Revenues</b>							
5711	Current year tax levy	\$ 25,887,810	\$ 26,839	0.1	\$ 24,143,045	\$ 34,144	0.1
5712	Taxes-delinquent	250,000	5,759	2.3	250,000	9,456	3.8
5719	Tax penalties & interest	200,000	7,248	3.6	200,000	11,975	6.0
5739	Tuition & Fees	25,000	1,200	4.8	15,000	1,575	10.5
5742	Interest income	600,000	65,936	11.0	600,000	58,448	9.7
5743	Facilities rental	15,000	325	2.2	15,000	-	-
5745	Insurance Proceeds	114,179	-	-	-	-	-
5744	Gifts & Bequests	-	-	-	-	-	-
5749	Miscellaneous revenues	150,000	93	0.1	150,000	779	0.52
5769	Misc Income from Other Governmental	33,900	-	-	-	-	-
5752	Athletics Scoreboard	-	-	-	-	-	-
5752	Athletics Fund ticket sales	100,000	22,779	22.8	100,000	24,257	0.1
	<b>Total local revenues to date</b>	<b>27,375,889</b>	<b>130,179</b>	<b>0.5</b>	<b>25,473,045</b>	<b>140,634</b>	<b>0.6</b>
<b>State Revenues</b>							
5811	Available School Fund	1,467,973	-	-	1,415,530	144,547	10.2
5812	Foundation entitlements	8,542,744	3,308,441	38.7	9,265,883	3,411,388	36.8
5829	Misc. state programs	-	-	-	-	-	-
5831	TRS On-behalf	1,751,479	161,471	9.2	1,751,479	154,345	8.8
	<b>Total state revenues to date</b>	<b>11,762,196</b>	<b>3,469,912</b>	<b>29.5</b>	<b>12,432,892</b>	<b>3,710,280</b>	<b>29.8</b>
<b>Federal Revenues</b>							
5931	SHARS Revenue	500,000	90	0.0	250,000	1,899	0.8
5941	Impact Aid	25,000	-	-	25,000	-	-
	<b>Total federal revenues to date</b>	<b>525,000</b>	<b>90</b>	<b>0.0</b>	<b>275,000</b>	<b>1,899</b>	<b>0.7</b>
<b>GRAND TOTAL - GENERAL FUND</b>		<b>\$ 39,663,085</b>	<b>\$ 3,600,181</b>	<b>9.1</b>	<b>\$ 38,180,937</b>	<b>\$ 3,852,813</b>	<b>10.1</b>

**DECATUR INDEPENDENT SCHOOL DISTRICT  
PROJECTED REVENUE YEAR TO DATE COMPARISON  
OCTOBER, 2024  
FIRST SIX WEEKS**

		2024-2025			2024-2025	PERCENT
					YEAR TO DATE	COLLECTED
		BUDGET	PROJECTED	DIFFERENCE	ACTUAL	
<b>Local Revenues</b>						
5711	Current year tax levy	\$ 24,143,045	\$ 24,143,045	-	\$ 34,144	0%
5712	Taxes-delinquent	250,000	250,000	-	9,456	4%
5719	Tax penalties & interest	200,000	200,000	-	11,975	6%
5739	Tuition and Fees	15,000	15,000	-	1,575	11%
5742	Interest income	600,000	600,000	-	58,448	10%
5743	Facilities rental	15,000	15,000	-	-	0%
5745	Insurance Proceeds	-	-	-	-	0%
5744	Gifts & Bequests	-	-	-	-	
5749	Miscellaneous revenues	150,000	150,000	-	779	1%
5769	Misc Income from Other Governmental	-	-	-	-	
5752	Athletics Fund ticket sales	100,000	100,000	-	24,257	24%
	<b>Total local revenues to date</b>	<b>25,473,045</b>	<b>25,473,045</b>	<b>-</b>	<b>140,634</b>	<b>1%</b>
<b>State Revenues</b>						
5811	Available School Fund	1,415,530	1,415,530	-	144,547	10%
5812	Foundation entitlements*	9,265,883	9,185,219	(80,664)	3,411,388	37%
5829	Misc. state programs	-	-	-	-	0%
5831	TRS On-behalf	1,751,479	1,751,479	-	154,345	9%
	<b>Total state revenues to date</b>	<b>12,432,892</b>	<b>12,352,228</b>	<b>(80,664)</b>	<b>3,710,280</b>	<b>30%</b>
<b>Federal Revenues</b>						
5931	SHARS Revenue	250,000	250,000	-	1,899	1%
5941	Impact Aid	25,000	25,000	-	-	0%
	<b>Total federal revenues to date</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>1,899</b>	<b>1%</b>
<b>GRAND TOTAL - GENERAL FUND</b>		<b>\$ 38,180,937</b>	<b>\$ 38,100,273</b>	<b>\$ (80,664)</b>	<b>\$ 3,852,813</b>	<b>10%</b>
Based on following assumptions						
	Enrollment	3,815	3,782	(33)		
	Refined ADA - 96.4%	3,624.000	3,575.690	(48.310)		
	Weighted Daily Attendance	5,147.691	5,135.819	(11.872)		
	Special FTE's	166.295	180.970	14.675		
	Career & Tech FTE's	330.000	395.374	65.374		
	Compensatory Enrollment	1,774.00	1,774.00	-		

**DECATUR INDEPENDENT SCHOOL DISTRICT  
FOOD SERVICE AND DEBT SERVICE FUND  
YEAR TO DATE REVENUES AND EXPENSES COMPARISON  
SEPTEMBER, 2023 and SEPTEMBER, 2024**

<b>FOOD SERVICE FUND</b>		<b>2023-2024</b>			<b>2024-2025</b>		
<b>1 months have passed = 8.33%</b>		<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>	<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>
<b>Revenues</b>							
5700	Local Revenues	863,015	\$ 58,655	6.8%	803,974	\$ 54,237	6.7%
5800	State Revenues	63,240	-	0.0%	52,620	-	0.0%
5900	Federal Revenues	1,423,922	-	0.0%	1,486,992	78,942	5.3%
	<b>Total Revenues</b>	<b>\$ 2,350,177</b>	<b>\$ 58,655</b>	<b>2.5%</b>	<b>\$ 2,343,586</b>	<b>\$ 133,179</b>	<b>5.7%</b>
<b>Expenses by Function</b>							
35	Food Service	2,575,177	9,859	0.4%	2,783,786	92,484	3.3%
51	Plant Maint. & Operations	50,000	-	-	50,000	0	-
	<b>Total Expenditures</b>	<b>\$ 2,625,177</b>	<b>\$ 9,859</b>	<b>0.4%</b>	<b>\$ 2,833,786</b>	<b>\$ 92,484</b>	<b>3.3%</b>
<b>Other Sources and (Uses)</b>							
7900	Non-Operating Resources	40,863	-	0.0%	-	-	0.0%
	<b>Total Other Sources and Uses</b>	<b>\$ 40,863</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (234,137)</b>	<b>\$ 48,796</b>		<b>\$ (490,200)</b>	<b>\$ 40,695</b>	
<b>DEBT SERVICE FUND</b>							
<b>1 months have passed = 8.33%</b>		<b>2022-2023</b>			<b>2023-2024</b>		
		<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>	<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>
<b>Revenues</b>							
5700	Local Revenues	9,046,586	\$ 22,710	0.3%	8,533,378	\$ 28,389	0.3%
5800	State Revenues	188,513	-	0.0%	273,192	-	0.0%
5900	Federal Revenues	-	-	0.0%	-	-	0.0%
	<b>Total Revenues</b>	<b>\$ 9,235,099</b>	<b>\$ 22,710</b>	<b>0.2%</b>	<b>\$ 8,806,570</b>	<b>\$ 28,389</b>	<b>0.3%</b>
<b>Expenses by Function</b>							
71	Debt Service	\$ 9,467,045	\$ -	0.0%	\$ 8,834,450	\$ -	0.00%
	<b>Total Expenditures</b>	<b>\$ 9,467,045</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 8,834,450</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Other Sources and (Uses)</b>							
7900	Non-Operating Resources	-	-	-	-	-	-
8900	Non-Operating Uses	-	-	-	-	-	-
	<b>Total Other Sources and (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (231,946)</b>	<b>\$ 22,710</b>	<b>-9.8%</b>	<b>\$ (27,880)</b>	<b>\$ 28,389</b>	<b>-101.8%</b>