

**DECATUR ISD**  
**COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL**  
**As of May 31, 2025**

		Current Year				Prior Year			
GENERAL FUND & O RATE = \$0.6692	M	9/1/24 to 5/31/2025				9/1/24 to 5/31/2025			
		Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE									
LOCAL RESOURCES									
5711 Taxes (Current Year)		24,143,045	24,143,045	23,935,373	99.1%	207,672	25,887,810	24,367,049	94.1%
5712 Taxes (Delinquent)		250,000	250,000	169,457	67.8%	80,543	250,000	221,195	88.5%
5719 Penalties and Interest		200,000	200,000	210,094	105.0%	(10,094)	200,000	249,542	124.8%
Total Taxes		24,593,045	24,593,045	24,314,924	98.9%	278,121	26,337,810	24,837,787	94.3%
5739 Tuition		15,000	15,000	11,175	74.5%	3,825	25,000	14,500	58.0%
5742 Investment Earnings		600,000	600,000	654,149	109.0%	(54,149)	600,000	687,382	114.6%
5743 Rent		15,000	15,000	13,502	90.0%	1,498	15,000	13,098	87.3%
5745 Insurance Recovery		-	-	-	0.0%	-	114,179	117,262	
5749 Other Local Revenue		150,000	150,000	17,495		132,505	150,000	44,367	29.6%
5752 Activity/Athletic Revenue		100,000	100,000	91,733	91.7%	8,267	100,000	73,716	73.7%
5769 Intermediate/Other Gvt. Rev		-	-	-		-	33,900	33,900	
Total Other Local Resources		880,000	880,000	788,053	89.6%	91,947	1,038,079	984,225	94.8%
Total Local Resources		25,473,045	25,473,045	25,102,977	98.5%	370,068	27,375,889	25,822,012	94.3%
STATE REVENUE									
5811 Permanent School Fund		1,415,530	1,415,530	1,256,303	88.8%	159,227	1,467,973	721,738	49.2%
5812 Foundation School Program		9,265,883	9,265,883	6,075,059	65.6%	3,190,824	8,542,744	5,787,205	67.7%
5831 TRS On-Behalf Payments		1,751,479	1,751,479	1,400,410	80.0%	351,069	1,751,479	1,301,571	74.3%
Total State Resources		12,432,892	12,432,892	8,731,772	70.2%	3,701,120	11,762,196	7,810,514	66.4%
FEDERAL REVENUE									
5931 School Health Services (SHARS)		250,000	250,000	26,675	10.7%	223,325	500,000	61,272	12.3%
5941 Impact Aid		25,000	25,000	-		25,000	25,000	-	0.0%
Total Federal Resources		275,000	275,000	26,675	9.7%	248,325	525,000	61,272	11.7%
OTHER SOURCES									
7000 Other Sources/Transfer In		-	-	-	-	-	-	-	-
TOTAL REVENUE		38,180,937	38,180,937	33,861,424	88.7%	4,319,513	39,663,085	33,693,797	85.0%
EXPENSES									
11-Instruction		22,506,527	22,506,527	16,304,913	72.4%	6,201,614	23,070,113	16,745,200	72.6%
12-Library		335,615	446,615	345,752	77.4%	100,863	719,026	491,721	68.4%
13-Cirriculum Development		356,205	416,205	254,742	61.2%	161,463	430,127	219,441	51.0%
21-Instructional Leadership		355,255	357,255	263,613	73.8%	93,642	369,502	265,398	71.8%
23-Principals		2,276,535	2,292,535	1,703,395	74.3%	589,140	2,315,695	1,708,612	73.8%
31-Counseling		1,000,885	1,015,885	773,976	76.2%	241,909	1,118,888	797,340	71.3%
33-Health Services		359,411	359,411	254,166	70.7%	105,245	357,727	257,066	71.9%
34-Transportation		1,322,491	2,047,891	1,679,123	82.0%	368,768	1,403,351	1,098,063	78.2%
35-Food Service		3,000	43,000	32,843	76.4%	10,157	28,588	27,008	94.5%
36-Extra-curricular Activities		1,503,797	1,574,422	1,335,566	84.8%	238,856	1,635,126	1,373,070	84.0%
41-Administration		1,557,878	1,661,878	1,268,886	76.4%	392,992	1,778,425	1,304,621	73.4%
51-Maintenance		6,208,913	6,373,913	4,822,262	75.7%	1,551,651	6,358,106	4,803,925	75.6%
52-Security		556,770	558,770	312,823	56.0%	245,947	564,427	420,954	74.6%
53-Data Processing		556,495	571,495	406,231	71.1%	165,264	580,329	475,702	82.0%
61-Community Service		1,800	1,800	-	-	1,800	2,000	135	6.8%
71-Debt Service		392,430	392,430	347,970	88.7%	44,460	394,392	346,422	87.8%
81-Facilities		-	-	-	-	-	41,850	6,850	16.4%
91-Recapture		-	-	-	-	-	-	-	-
93-Special Education SSA		-	-	-	-	-	-	-	-
99-Appraisal Costs		537,625	537,625	402,074	74.8%	135,552	572,709	424,198	74.1%
TRANSFERS OUT/OTHER USES		39,831,632	41,157,657	30,508,334	74.1%	10,649,323	41,740,381	30,765,727	73.7%
EXPENSES + TRANSFERS		-	-	-			40,863	-	-
		39,831,632	41,157,657	30,508,334	74.1%		41,781,244	30,765,727	73.6%
REVENUE & SOURCES LESS									
EXPENSES & TRANSFERS		(1,650,695)	(2,976,720)	3,353,090			(2,118,159)		
AUGUST 31, 2024 BEGINNING FUND BAL		10,182,952	10,182,952	10,182,952			11,610,828		
AUGUST 31, 2025 BUDGETED FUND BAL		8,532,257	7,206,232	13,536,042			9,492,669		

**DECATUR ISD**  
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**As of May 31, 2025**

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/24 to 5/31/2025					9/1/24 to 5/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
<b>EXPEDITURES</b>								
<b>11 INSTRUCTION</b>								
6100 Payroll/Benefits	20,787,233	20,787,233	15,300,334	73.6%	5,486,899	21,637,517	15,858,174	73.3%
6200 Contracted Services	626,477	628,647	368,909	58.7%	259,738	320,439	217,925	68.0%
6300 Supplies	950,617	936,486	557,054	59.5%	379,433	948,120	590,373	62.3%
6400 Other Operating	142,200	154,161	78,616	51.0%	75,545	136,142	78,728	57.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	27,895	-	-
	<u>22,506,527</u>	<u>22,506,527</u>	<u>16,304,913</u>	<u>72.4%</u>	<u>6,201,614</u>	<u>23,070,113</u>	<u>16,745,200</u>	<u>72.6%</u>
<b>12 LIBRARY</b>								
6100 Payroll/Benefits	260,135	371,135	280,481	75.6%	90,654	636,492	437,058	68.7%
6200 Contracted Services	10,800	6,000	5,199	86.7%	801	12,000	4,763	39.7%
6300 Supplies	57,526	57,861	50,590	87.4%	7,271	67,076	47,183	70.3%
6400 Other Operating	7,154	11,619	9,481	81.6%	2,138	3,458	2,718	78.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>335,615</u>	<u>446,615</u>	<u>345,752</u>	<u>77.4%</u>	<u>100,863</u>	<u>719,026</u>	<u>491,721</u>	<u>68.4%</u>
<b>13 CURRICULUM</b>								
6100 Payroll/Benefits	166,566	226,566	170,595	75.3%	55,971	214,563	149,089	69.5%
6200 Contracted Services	97,689	101,964	56,821	55.7%	45,143	112,895	45,128	40.0%
6300 Supplies	36,145	30,770	12,640	41.1%	18,130	36,314	15,544	42.8%
6400 Other Operating	55,805	56,905	14,686	25.8%	42,219	66,355	9,681	14.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>356,205</u>	<u>416,205</u>	<u>254,742</u>	<u>61.2%</u>	<u>161,463</u>	<u>430,127</u>	<u>219,441</u>	<u>51.0%</u>
<b>21 INSTRUCTIONAL ADMINISTRATION</b>								
6100 Payroll/Benefits	329,055	331,055	247,246	74.7%	83,809	341,752	255,887	74.9%
6200 Contracted Services	1,000	5,150	4,371	84.9%	779	4,178	2,347	56.2%
6300 Supplies	6,125	10,105	6,806	67.4%	3,299	9,222	3,282	35.6%
6400 Other Operating	19,075	10,945	5,190	47.4%	5,755	14,350	3,882	27.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>355,255</u>	<u>357,255</u>	<u>263,613</u>	<u>73.8%</u>	<u>93,642</u>	<u>369,502</u>	<u>265,398</u>	<u>71.8%</u>
<b>23 SCHOOL ADMINISTRATION</b>								
6100 Payroll/Benefits	2,208,757	2,224,757	1,666,084	74.9%	558,674	2,240,385	1,674,784	74.8%
6200 Contracted Services	6,435	6,935	5,198	75.0%	1,737	7,625	3,796	49.8%
6300 Supplies	27,372	30,075	15,033	50.0%	15,041	38,339	16,395	42.8%
6400 Other Operating	33,971	30,768	17,079	55.5%	13,689	29,346	13,637	46.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,276,535</u>	<u>2,292,535</u>	<u>1,703,395</u>	<u>74.3%</u>	<u>589,140</u>	<u>2,315,695</u>	<u>1,708,612</u>	<u>73.8%</u>
<b>31 COUNSELING SERVICES</b>								
6100 Payroll/Benefits	891,837	906,837	679,598	74.9%	227,239	996,068	698,491	70.1%
6200 Contracted Services	74,100	79,426	71,815	90.4%	7,610	89,517	73,296	81.9%
6300 Supplies	21,405	18,175	14,597	80.3%	3,578	24,287	18,185	74.9%
6400 Other Operating	13,543	11,447	7,966	69.6%	3,481	9,016	7,367	81.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,000,885</u>	<u>1,015,885</u>	<u>773,976</u>	<u>76.2%</u>	<u>241,909</u>	<u>1,118,888</u>	<u>797,340</u>	<u>71.3%</u>

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EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/24 to 5/31/2025					9/1/24 to 5/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
<b>EXPEDITURES</b>								
<b>33 HEALTH SERVICES</b>								
6100 Payroll/Benefits	345,461	345,461	242,036	70.1%	103,425	342,227	243,612	71.2%
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	13,950	13,950	12,129	86.9%	1,821	15,500	13,453	86.8%
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>359,411</u>	<u>359,411</u>	<u>254,166</u>	<u>70.7%</u>	<u>105,245</u>	<u>357,727</u>	<u>257,066</u>	<u>71.9%</u>
<b>34 TRANSPORTATION</b>								
6100 Payroll/Benefits	966,447	1,096,447	824,987	75.2%	271,460	995,771	804,487	80.8%
6200 Contracted Services	50,650	50,650	45,724	90.3%	4,926	144,465	102,087	70.7%
6300 Supplies	374,970	369,970	247,282	66.8%	122,688	357,515	265,272	74.2%
6400 Other Operating	(69,576)	(64,576)	(34,270)	53.1%	(30,306)	(94,400)	(73,784)	78.2%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	595,400	595,400	100.0%	-	-	-	-
	<u>1,322,491</u>	<u>2,047,891</u>	<u>1,679,123</u>	<u>82.0%</u>	<u>368,768</u>	<u>1,403,351</u>	<u>1,098,063</u>	<u>78.2%</u>
<b>35 FOOD SERVICE</b>								
6100 Payroll/Benefits	-	40,000	32,843	-	7,157	-	27,008	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	3,000	-	-	3,000	28,588	-	-
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>3,000</u>	<u>43,000</u>	<u>32,843</u>	<u>76.4%</u>	<u>10,157</u>	<u>28,588</u>	<u>27,008</u>	<u>94.5%</u>
<b>36 EXTRACURRICULAR/UIIL</b>								
6100 Payroll/Benefits	903,822	973,822	815,837	83.8%	157,985	852,877	757,394	88.8%
6200 Contracted Services	207,331	149,144	129,766	87.0%	19,378	213,619	126,443	59.2%
6300 Supplies	161,924	160,693	138,482	86.2%	22,212	183,903	156,919	85.3%
6400 Other Operating	230,720	290,763	251,481	86.5%	39,281	384,727	332,314	86.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,503,797</u>	<u>1,574,422</u>	<u>1,335,566</u>	<u>84.8%</u>	<u>238,856</u>	<u>1,635,126</u>	<u>1,373,070</u>	<u>84.0%</u>
<b>41 CENTRAL OFFICE</b>								
6100 Payroll/Benefits	1,249,169	1,353,169	1,000,574	73.9%	352,595	1,320,749	997,524	75.5%
6200 Contracted Services	158,975	166,564	147,324	88.4%	19,240	278,677	189,447	68.0%
6300 Supplies	56,129	54,339	51,806	95.3%	2,532	61,435	51,669	84.1%
6400 Other Operating	93,605	87,807	69,183	78.8%	18,624	117,564	65,982	56.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,557,878</u>	<u>1,661,878</u>	<u>1,268,886</u>	<u>76.4%</u>	<u>392,992</u>	<u>1,778,425</u>	<u>1,304,621</u>	<u>73.4%</u>
<b>51 MAINTENENACE</b>								
6100 Payroll/Benefits	2,422,703	2,587,703	1,936,664	74.8%	651,039	2,385,869	1,942,962	81.4%
6200 Contracted Services	2,401,173	2,431,915	1,628,681	67.0%	803,234	2,638,270	1,673,776	63.4%
6300 Supplies	474,192	443,451	352,760	79.5%	90,691	550,880	407,250	73.9%
6400 Other Operating	910,845	910,845	904,158	99.3%	6,687	733,087	729,969	99.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	50,000	49,969	-
	<u>6,208,913</u>	<u>6,373,913</u>	<u>4,822,262</u>	<u>75.7%</u>	<u>1,551,651</u>	<u>6,358,106</u>	<u>4,803,925</u>	<u>75.6%</u>

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	9/1/24 to 5/31/2025					9/1/24 to 5/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
<b>EXPEDITURES</b>								
<b>52 SECURITY</b>								
6100 Payroll/Benefits	78,110	80,110	59,307	74.0%	20,803	85,767	58,506	68.2%
6200 Contracted Services	447,660	452,660	240,576	53.1%	212,084	445,557	335,770	75.4%
6300 Supplies	15,000	10,000	5,129	51.3%	4,871	15,000	9,576	63.8%
6400 Other Operating	16,000	16,000	7,811	48.8%	8,189	18,103	17,102	94.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>556,770</u>	<u>558,770</u>	<u>312,823</u>	<u>56.0%</u>	<u>245,947</u>	<u>564,427</u>	<u>420,954</u>	<u>74.6%</u>
<b>53 DATA PROCESSING/TECHNOLOGY</b>								
6100 Payroll/Benefits	302,029	317,029	229,787	72.5%	87,242	171,103	130,759	76.4%
6200 Contracted Services	23,825	23,825	21,170	88.9%	2,655	180,382	158,954	88.1%
6300 Supplies	225,061	225,061	152,209	67.6%	72,852	225,861	185,989	82.3%
6400 Other Operating	5,580	5,580	3,065	54.9%	2,515	2,983	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>556,495</u>	<u>571,495</u>	<u>406,231</u>	<u>71.1%</u>	<u>165,264</u>	<u>580,329</u>	<u>475,702</u>	<u>82.0%</u>
<b>61 COMMUNITY SERVICES</b>								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	1,800	1,800	-	-	1,800	2,000	135	6.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>2,000</u>	<u>135</u>	<u>-</u>
<b>71 DEBT SERVICE</b>								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	392,430	392,430	347,970	88.7%	44,460	394,392	346,422	87.8%
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>392,430</u>	<u>392,430</u>	<u>347,970</u>	<u>88.7%</u>	<u>44,460</u>	<u>394,392</u>	<u>346,422</u>	<u>87.8%</u>
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.								
<b>81 FACILITIES</b>								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	41,850	6,850	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,850</u>	<u>6,850</u>	<u>-</u>
<b>91 RECAPTURE</b>								
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 May 31, 2025**

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/24 to 5/31/2025					9/1/24 to 5/31/2025		
	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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
93 APPRAISAL COSTS								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	537,625	537,625	402,074	74.8%	135,552	572,709	424,198	74.1%
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	537,625	537,625	402,074	74.8%	135,552	572,709	424,198	74.1%
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.								
TRANSFER OUT/OTHER USES								
7000 Transfers/Other Uses	-	-	-	-	-	40,863	-	0.0%
	39,831,632	41,157,657	30,508,334	74.1%	10,649,323	41,781,244	30,765,727	73.6%

**DECATUR ISD**  
**COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL**  
**As of May 31, 2025**

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year					Prior Year		
	9/1/24 to 5/31/2025					9/1/24 to 5/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
6100 Payroll/Benefits	30,911,324	31,641,324	23,486,372	74.2%	8,154,952	32,221,140	24,035,735	74.6%
6200 Contracted Services	4,643,740	4,640,504	3,127,627	67.4%	1,512,877	5,020,332	3,357,930	66.9%
6300 Supplies	2,420,416	2,360,936	1,616,518	68.5%	744,418	2,533,453	1,781,090	70.3%
6400 Other Operating	1,463,722	1,527,063	1,334,447	87.4%	192,617	1,451,319	1,187,731	81.8%
6500 Debt Service	392,430	392,430	347,970	88.7%	44,460	394,392	346,422	87.8%
6600 Capital Outlay	-	595,400	595,400	100.0%	-	119,745	56,819	47.4%
	39,831,632	41,157,657	30,508,334	74.1%	10,649,323	41,740,381	30,765,727	73.7%

**DECATUR ISD**  
**COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL**  
**As of May 31, 2025**

EXPENDITURES BY OBJECT DETAIL GENERAL FUND			Amended	YTD Actual +	(Over) Under
	Original Budget	Budget	Budget	Encumbrances	
OBJECT				% YTD	YTD Budget
61-- PAYROLL COSTS					
6112 Substitute Teachers	309,299.00	309,299.00	276,365.34	89.4%	32,934
6117 Annual Stipend	2,500.00	2,500.00	79,007.20	3160.3%	(76,507)
6118 Extra Duty Prof	855,849.00	855,849.00	563,290.29	65.8%	292,559
6119 Professional Personnel	20,446,264.00	21,006,264.00	14,393,651.39	68.5%	6,612,613
6121 Extra Duty Pay/Overtime	226,559.00	226,559.00	194,650.05	85.9%	31,909
6122 Subs For Para Professionals	0.00	0.00	56,175.00	-	(56,175)
6129 Support Personnel	5,539,062.00	5,669,062.00	4,099,187.62	72.3%	1,569,874
6139 Employee Allowances	4,978.00	4,978.00	3,395.98	68.2%	1,582
6141 Social Security/Medicare	356,401.00	356,401.00	273,068.08	76.6%	83,333
6142 Group Health & Life Insurance	51,539.00	51,539.00	1,227,735.32	2382.1%	(1,176,196)
6143 Worker's Compensation	154,588.00	154,588.00	0.00	0.0%	154,588
6144 Tres On-Behalf	1,811,013.00	1,851,013.00	1,399,858.78	75.6%	451,154
6145 Unemployment Compensation	30,000.00	30,000.00	17,739.00	59.1%	12,261
6146 Teacher Retirement/Tres Care	1,123,272.00	1,123,272.00	902,248.09	80.3%	221,024
Total Payroll	30,911,324	31,641,324	23,486,372	74.2%	8,154,952
62-- CONTRACTED SERVICES					
6211 Legal Services	50,200.00	58,800.00	53,800.00	91.5%	5,000
6212 Audit Services	36,000.00	36,220.00	36,220.00	100.0%	-
6213 Tax Appraisal & Collection	572,625.00	572,625.00	429,258.75	75.0%	143,366
6219 Professional Services	468,393.00	447,702.22	280,764.00	62.7%	166,938
6239 E.S.C. Services	157,901.00	158,601.00	114,664.68	72.3%	43,936
6249 Contracted Maint. & Repair	466,182.00	490,789.50	377,937.33	77.0%	112,852
6255 Water/Sanitation	270,000.00	270,000.00	225,048.43	83.4%	44,952
6256 Telephone	157,500.00	157,500.00	95,801.70	60.8%	61,698
6257 Electricity	1,350,000.00	1,350,000.00	806,144.14	59.7%	543,856
6258 Gas	157,500.00	157,500.00	146,192.17	92.8%	11,308
6268 Copy Rental	79,755.00	88,145.00	56,887.71	64.5%	31,257
6269 Rentals - Operating Leases	37,973.00	37,092.00	27,317.71	73.6%	9,774
6295 Misc Contracted Services	2,673.00	2,673.00	2,028.72	75.9%	644
6299 Misc. Contracted Services	837,038.00	812,856.13	475,561.78	58.5%	337,294
Total Contracted Services	4,643,740	4,640,504	3,127,627	67.4%	1,512,877
63-- SUPPLIES					
6311 Gasoline & Fuels For Vehicles	300,000.00	282,500.00	179,760.04	63.6%	102,740
6316 Janitor Supplies	162,000.00	162,000.00	124,827.50	77.1%	37,173
6317 Grounds Supplies	111,330.00	60,741.28	36,036.15	59.3%	24,705
6319 Supplies For Maint. & Operation	177,012.00	196,859.22	186,304.44	94.6%	10,555
6328 Library Books	18,315.00	18,704.49	18,699.41	100.0%	5
6329 Reading Materials	42,319.00	34,386.19	18,427.58	53.6%	15,959
6339 Testing Materials	33,770.00	33,455.13	14,349.42	42.9%	19,106
6395 Inventoried Supplies	11,480.00	11,424.30	11,174.30	97.8%	250
6398 Postage	5,400.00	5,400.00	2,754.73	51.0%	2,645
6399 General Supplies	1,558,790.00	1,555,465.05	1,024,184.33	65.8%	531,281
Total Supplies	2,420,416	2,360,936	1,616,518	68.5%	744,418
64-- OTHER EXPENSES/OTHER OPERATING					
6411 Travel - Employee Only	220,804.00	195,657.86	127,151.26	65.0%	68,507
6412 Travel - Students.	149,645.00	191,076.68	170,822.79	89.4%	20,254
6419 Travel - Non-Employees	11,000.00	8,780.00	4,190.02	47.7%	4,590
6426 Property Insurance	904,158.00	904,158.00	904,158.00	100.0%	-
6429 Insurance & Bonding Costs	63,084.00	63,084.00	63,084.00	100.0%	-
6439 Election Costs	10,000.00	5,000.00	4,675.10	93.5%	325
6494 Reclassified Trans. Expenses	-148,500.00	-147,900.00	-110,747.01	74.9%	(37,153)
6495 Membership	11,111.00	9,187.00	4,606.00	50.1%	4,581
6498 Awards	1,125.00	6,125.00	3,724.97	60.8%	2,400
6499 Misc. Operating Costs	241,295.00	291,894.95	162,781.55	55.8%	129,113
Total Other Operating	1,463,722	1,527,063	1,334,447	87.4%	192,617
65-- DEBT SERVICE					
6512 Capital Lease Principal	300,000	300,000	300,000	100.0%	-
6523 Interest On Debt	92,430	92,430	47,970	51.9%	44,460
Total Debt Service	392,430	392,430	347,970	88.7%	44,460
66-- Capital Outlay					
6631 Vehicles (Bus Purchase)	-	595,400	595,400	100.0%	-
TOTAL FOR GENERAL FUND OBJECT DETAILK	39,831,632	41,157,657	30,508,334		10,649,323

**DECATUR ISD**  
**COMPARISION OF OPERATING BUDGET & ACTUAL (FOOD SERVICE)**  
**As of May 31, 2025**

CAFETERIA FUND	Current Year					Prior Year		
	9/1/24 to 5/31/2025					9/1/24 to 5/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual + Encumbered	% YTD
<b>REVENUE</b>								
LOCAL RESOURCES	803,974	803,974	562,767	70.0%	241,207	863,015	706,858	81.9%
STATE REVENUE	52,620	52,620	8,819	16.8%	43,801	63,240	9,086	14.4%
FEDERAL REVENUE	1,486,992	1,486,992	881,373	59.3%	605,619	1,423,922	1,007,944	70.8%
Total Federal Resources	2,343,586	2,343,586	1,452,959	62.0%	890,627	2,350,177	1,723,888	73.4%
<b>OTHER SOURCES</b>								
7000 Other Sources/Transfer In	-	-	-	-	-	40,863	-	-
<b>TOTAL REVENUE</b>	<b>2,343,586</b>	<b>2,343,586</b>	<b>1,452,959</b>	<b>62.0%</b>	<b>890,627</b>	<b>2,391,040</b>	<b>1,723,888</b>	<b>72.1%</b>
<b>EXPENSES</b>								
11-Instruction	-	-	-	-	-	-	-	-
12-Library	-	-	-	-	-	-	-	-
13-Cirriculum Development	-	-	-	-	-	-	-	-
21-Instructional Leadership	-	-	-	-	-	-	-	-
23-Principals	-	-	-	-	-	-	-	-
31-Counseling	-	-	-	-	-	-	-	-
33-Health Services	-	-	-	-	-	-	-	-
34-Transportation	-	-	-	-	-	-	-	-
35-Food Service	2,783,786	2,783,786	1,868,054	67.1%	915,732	2,575,177	1,556,808	60.5%
36-Extra-curricular Activities	-	-	-	-	-	-	-	-
41-Administration	-	-	-	-	-	-	-	-
51-Maintenance	50,000	50,000	32,225	64.5%	17,775	50,000	-	0.0%
52-Security	-	-	-	-	-	-	-	-
53-Data Processing	-	-	-	-	-	-	-	-
61-Community Service	-	-	-	-	-	-	-	-
71-Debt Service	-	-	-	-	-	-	-	-
81-Facilities	-	-	-	-	-	-	-	-
91-Recapture	-	-	-	-	-	-	-	-
93-Special Education SSA	-	-	-	-	-	-	-	-
99-Appraisal Costs	-	-	-	-	-	-	-	-
	2,833,786	2,833,786	1,900,279	67.1%	933,507	2,625,177	1,556,808	59.3%
<b>TRANSFERS OUT/OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENES + TRANSFERS</b>	<b>2,833,786</b>	<b>2,833,786</b>	<b>1,900,279</b>	<b>67.1%</b>	<b>-</b>	<b>2,625,177</b>	<b>1,556,808</b>	<b>59.3%</b>
<b>REVENUE &amp; SOURCES LESS</b>								
EXPENSES & TRANSFERS	(490,200)	(490,200)	(447,320)			(234,137)	167,080	
AUGUST 31, 2024 BEGINNING FUND BAL	1,097,637	1,097,637	1,097,637		8/31/2023->	1,339,573		
AUGUST 31, 2025 BUDGETED FUND BAL	607,437	607,437	650,317			1,105,436		

**DECATUR ISD**  
**COMPARISION OF OPERATING BUDGET & ACTUAL (DEBT SERVICE SERVICE)**  
**As of May 31, 2025**

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2337	Current Year					Prior Year		
	9/1/24 to 5/31/2025					9/1/24 to 5/31/2025		
	Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES	8,533,378	8,533,378	8,661,579	101.5%	(128,201)	9,046,586	8,824,427	97.5%
STATE REVENUE	273,192	273,192	498,505	182.5%	(225,313)	255,233	348,272	136.5%
FEDERAL REVENUE	-	-	-	-	-	-	-	-
Total Federal Resources	8,806,570	8,806,570	9,160,084	104.0%	(353,514)	9,301,819	9,172,699	98.6%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,806,570	8,806,570	9,160,084	104.0%	(353,514)	9,301,819	9,172,699	98.6%
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	8,834,450	8,834,450	1,681,747	19.0%	7,152,703	9,467,045	1,583,792	16.7%
81-Facilities	-	-	-	-	-	-	-	-
91-Recapture	-	-	-	-	-	-	-	-
93-Special Education SSA	-	-	-	-	-	-	-	-
99-Appraisal Costs	-	-	-	-	-	-	-	-
	8,834,450	8,834,450	1,681,747	19.0%	7,152,703	9,467,045	1,583,792	16.7%
TRANSFERS OUT/OTHER USES	-	-	-	-	-	-	-	-
EXPENES + TRANSFERS	8,834,450	8,834,450	1,681,747	19.0%		9,467,045	1,583,792	16.7%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(27,880)	(27,880)	7,478,337			(165,226)	7,588,907	
AUGUST 31, 2024 BEGINNING FUND BAL	4,448,533	4,448,533	4,448,533		8/31/2023->	4,198,643		
AUGUST 31, 2025 BUDGETED FUND BAL	4,420,653	4,420,653	11,926,870			4,033,417		