

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As of April 30, 2025

General Fund

GENERAL FUND M & O RATE = \$0.6692	Current Year					Prior Year		
	9/1/24 to 4/30/2025					9/1/2023 to 4/30/2024		
	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	23,737,755	98.3%	405,290	25,887,810	24,367,049	94.1%
5712 Taxes (Delinquent)	250,000	250,000	175,109	70.0%	74,891	250,000	221,195	88.5%
5719 Penalties and Interest	200,000	200,000	180,146	90.1%	19,854	200,000	249,542	124.8%
Total Taxes	24,593,045	24,593,045	24,093,010	98.0%	500,035	26,337,810	24,837,787	94.3%
5739 Tuition	15,000	15,000	9,975	66.5%	5,025	25,000	14,500	58.0%
5742 Investment Earnings	600,000	600,000	499,085	83.2%	100,915	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	-	-	12,513	0.0%	(12,513)	114,179	117,262	
5749 Other Local Revenue	150,000	150,000	15,639		134,361	150,000	44,367	29.6%
5752 Activity/Athletic Revenue	100,000	100,000	90,760	90.8%	9,240	100,000	73,716	73.7%
5769 Intermediate/Other Gvt. Rev	-	-	-		-	33,900	33,900	
Total Other Local Resources	880,000	880,000	641,474	72.9%	238,526	1,038,079	984,225	94.8%
Total Local Resources	25,473,045	25,473,045	24,734,485	97.1%	738,560	27,375,889	25,822,012	94.3%
STATE REVENUE								
5811 Permanent School Fund	1,415,530	1,415,530	966,010	68.2%	449,520	1,467,973	721,738	49.2%
5812 Foundation School Program	9,265,883	9,265,883	6,063,203	65.4%	3,202,680	8,542,744	5,787,205	67.7%
5831 TRS On-Behalf Payments	1,751,479	1,751,479	1,240,385	70.8%	511,094	1,751,479	1,301,571	74.3%
Total State Resources	12,432,892	12,432,892	8,269,598	66.5%	4,163,294	11,762,196	7,810,514	66.4%
FEDERAL REVENUE								
5931 School Health Services (SHARS)	250,000	250,000	20,983	8.4%	229,017	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	20,983	7.6%	254,017	525,000	61,272	11.7%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	38,180,937	38,180,937	33,025,066	86.5%	5,155,871	39,663,085	33,693,797	85.0%

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COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL (Continued from prior page)

General Fund

EXPENSES

11-Instruction	22,506,527	22,506,527	14,497,325	64.4%	8,009,202	23,070,113	14,844,421	64.3%
12-Library	335,615	335,615	303,558	90.4%	32,057	719,026	435,146	60.5%
13-Cirriculum Development	356,205	356,205	233,117	65.4%	123,088	430,127	198,509	46.2%
21-Instructional Leadership	355,255	355,255	235,462	66.3%	119,793	369,502	237,297	64.2%
23-Principals	2,276,535	2,276,535	1,515,302	66.6%	761,233	2,315,695	1,517,422	65.5%
31-Counseling	1,000,885	1,000,885	686,454	68.6%	314,431	1,118,888	713,805	63.8%
33-Health Services	359,411	359,411	223,237	62.1%	136,174	357,727	224,551	62.8%
34-Transportation	1,322,491	1,917,891	1,594,619	83.1%	323,272	1,403,351	997,037	71.0%
35-Food Service	3,000	3,000	25,979	866.0%	(22,979)	28,588	25,636	89.7%
36-Extra-curricular Activities	1,503,797	1,504,422	1,117,876	74.3%	386,546	1,635,126	1,149,451	70.3%
41-Administration	1,557,878	1,557,878	1,145,752	73.5%	412,126	1,778,425	1,143,299	64.3%
51-Maintenance	6,208,913	6,208,913	4,365,205	70.3%	1,843,708	6,358,106	4,344,184	68.3%
52-Security	556,770	556,770	304,544	54.7%	252,226	564,427	303,677	53.8%
53-Data Processing	556,495	556,495	386,570	69.5%	169,925	580,329	460,659	79.4%
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%
	39,831,632	40,427,657	27,385,045	67.7%	13,042,612	41,740,381	27,372,699	65.6%
TRANSFERS OUT/OTHER USES	-	-	-			40,863	-	-
EXPENES + TRANSFERS	39,831,632	40,427,657	27,385,045	67.7%		41,781,244	27,372,699	65.5%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(1,650,695)	(2,246,720)	5,640,021			(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	7,936,232	15,822,973			9,492,669		

Notes

(1) This page is the format required to be used for official budget adoption.

(2) The budget is adopted at the fund and function level for the General Fund, Food Service, and I&S.

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL by OBJECT
As of April 30, 2025

General Fund

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/24 to 4/30/2025					9/1/2023 to 4/30/2024		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
11 INSTRUCTION								
6100 Payroll/Benefits	20,787,233	20,787,233	13,588,832	65.4%	7,198,401	21,637,517	14,084,329	65.1%
6200 Contracted Services	626,477	628,647	339,301	54.0%	289,345	320,439	197,147	61.5%
6300 Supplies	950,617	935,947	504,465	53.9%	431,482	948,120	502,215	53.0%
6400 Other Operating	142,200	154,700	64,728	41.8%	89,972	136,142	60,730	44.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	27,895	-	-
	<u>22,506,527</u>	<u>22,506,527</u>	<u>14,497,325</u>	<u>64.4%</u>	<u>8,009,202</u>	<u>23,070,113</u>	<u>14,844,421</u>	<u>64.3%</u>
12 LIBRARY								
6100 Payroll/Benefits	260,135	260,135	246,833	94.9%	13,302	636,492	389,950	61.3%
6200 Contracted Services	10,800	7,800	2,258	28.9%	5,542	12,000	3,865	32.2%
6300 Supplies	57,526	57,861	46,150	79.8%	11,711	67,076	38,645	57.6%
6400 Other Operating	7,154	9,819	8,317	84.7%	1,502	3,458	2,686	77.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>335,615</u>	<u>335,615</u>	<u>303,558</u>	<u>90.4%</u>	<u>32,057</u>	<u>719,026</u>	<u>435,146</u>	<u>60.5%</u>
13 CURRICULUM								
6100 Payroll/Benefits	166,566	166,566	149,258	89.6%	17,308	214,563	136,792	63.8%
6200 Contracted Services	97,689	101,964	56,821	55.7%	45,143	112,895	42,968	38.1%
6300 Supplies	36,145	30,770	12,576	40.9%	18,194	36,314	11,890	32.7%
6400 Other Operating	55,805	56,905	14,463	25.4%	42,442	66,355	6,860	10.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>356,205</u>	<u>356,205</u>	<u>233,117</u>	<u>65.4%</u>	<u>123,088</u>	<u>430,127</u>	<u>198,509</u>	<u>46.2%</u>

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General Fund

21 INSTRUCTIONAL ADMINISTRATION

	Current Year				Prior Year			
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
6100 Payroll/Benefits	329,055	329,055	220,330	67.0%	108,725	341,752	229,622	67.2%
6200 Contracted Services	1,000	5,150	4,181	81.2%	969	4,178	1,593	38.1%
6300 Supplies	6,125	10,105	5,761	57.0%	4,344	9,222	2,682	29.1%
6400 Other Operating	19,075	10,945	5,190	47.4%	5,755	14,350	3,401	23.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>355,255</u>	<u>355,255</u>	<u>235,462</u>	<u>66.3%</u>	<u>119,793</u>	<u>369,502</u>	<u>237,297</u>	<u>64.2%</u>

23 SCHOOL ADMINISTRATION

6100 Payroll/Benefits	2,208,757	2,208,757	1,483,062	67.1%	725,695	2,240,385	1,492,759	66.6%
6200 Contracted Services	6,435	6,935	5,198	75.0%	1,737	7,625	2,072	27.2%
6300 Supplies	27,372	26,871	13,186	49.1%	13,685	38,339	10,558	27.5%
6400 Other Operating	33,971	33,972	13,856	40.8%	20,116	29,346	12,033	41.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,276,535</u>	<u>2,276,535</u>	<u>1,515,302</u>	<u>66.6%</u>	<u>761,233</u>	<u>2,315,695</u>	<u>1,517,422</u>	<u>65.5%</u>

31 COUNSELING SERVICES

6100 Payroll/Benefits	891,837	891,837	603,779	67.7%	288,058	996,068	617,602	62.0%
6200 Contracted Services	74,100	74,100	60,490	81.6%	13,610	89,517	73,576	82.2%
6300 Supplies	21,405	21,192	14,219	67.1%	6,973	24,287	16,258	66.9%
6400 Other Operating	13,543	13,756	7,966	57.9%	5,790	9,016	6,368	70.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,000,885</u>	<u>1,000,885</u>	<u>686,454</u>	<u>68.6%</u>	<u>314,431</u>	<u>1,118,888</u>	<u>713,805</u>	<u>63.8%</u>

33 HEALTH SERVICES

6100 Payroll/Benefits	345,461	345,461	215,682	62.4%	129,779	342,227	218,172	63.8%
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	13,950	13,950	7,556	54.2%	6,394	15,500	6,380	41.2%
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>359,411</u>	<u>359,411</u>	<u>223,237</u>	<u>62.1%</u>	<u>136,174</u>	<u>357,727</u>	<u>224,551</u>	<u>62.8%</u>

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(Continued from Financial Statements page 4)

General Fund

	Current Year				Prior Year			
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
34 TRANSPORTATION								
6100 Payroll/Benefits	966,447	966,447	732,348	75.8%	234,099	995,771	714,104	71.7%
6200 Contracted Services	50,650	50,650	44,150	87.2%	6,500	144,465	95,163	65.9%
6300 Supplies	374,970	374,970	240,263	64.1%	134,707	357,515	248,842	69.6%
6400 Other Operating	(69,576)	(69,576)	(17,542)	25.2%	(52,034)	(94,400)	(61,072)	64.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	595,400	595,400	100.0%	-	-	-	-
	<u>1,322,491</u>	<u>1,917,891</u>	<u>1,594,619</u>	<u>83.1%</u>	<u>323,272</u>	<u>1,403,351</u>	<u>997,037</u>	<u>71.0%</u>

35 FOOD SERVICE

6100 Payroll/Benefits	-	-	25,979	-	(25,979)	-	25,636	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	3,000	-	-	3,000	28,588	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>3,000</u>	<u>3,000</u>	<u>25,979</u>	<u>866.0%</u>	<u>(22,979)</u>	<u>28,588</u>	<u>25,636</u>	<u>89.7%</u>

Note: This function is for General Fund Food Service related expenditures. The Child Nutrition Program is a separate fund, Fund 240.

36 EXTRACURRICULAR/UII

6100 Payroll/Benefits	903,822	903,822	646,583	71.5%	257,239	852,877	596,277	69.9%
6200 Contracted Services	207,331	193,746	121,234	62.6%	72,512	213,619	121,454	56.9%
6300 Supplies	161,924	161,334	120,347	74.6%	40,987	183,903	139,331	75.8%
6400 Other Operating	230,720	245,520	229,712	93.6%	15,808	384,727	292,389	76.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,503,797</u>	<u>1,504,422</u>	<u>1,117,876</u>	<u>74.3%</u>	<u>386,546</u>	<u>1,635,126</u>	<u>1,149,451</u>	<u>70.3%</u>

41 CENTRAL OFFICE

6100 Payroll/Benefits	1,249,169	1,249,169	901,569	72.2%	347,600	1,320,749	888,501	67.3%
6200 Contracted Services	158,975	161,095	140,526	87.2%	20,569	278,677	143,454	51.5%
6300 Supplies	56,129	57,704	49,746	86.2%	7,958	61,435	50,823	82.7%
6400 Other Operating	93,605	89,910	53,910	60.0%	36,000	117,564	60,520	51.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,557,878</u>	<u>1,557,878</u>	<u>1,145,752</u>	<u>73.5%</u>	<u>412,126</u>	<u>1,778,425</u>	<u>1,143,299</u>	<u>64.3%</u>

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(Continued from Financial Statements page 5)

General Fund	Current Year				Prior Year			
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
51 MAINTENENACE								
6100 Payroll/Benefits	2,422,703	2,422,703	1,723,015	71.1%	699,688	2,385,869	1,731,321	72.6%
6200 Contracted Services	2,401,173	2,441,915	1,446,765	59.2%	995,150	2,638,270	1,473,799	55.9%
6300 Supplies	474,192	433,451	291,267	67.2%	142,183	550,880	359,213	65.2%
6400 Other Operating	910,845	910,845	904,158	99.3%	6,687	733,087	729,883	99.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	50,000	49,969	-
	6,208,913	6,208,913	4,365,205	70.3%	1,843,708	6,358,106	4,344,184	68.3%
52 SECURITY								
6100 Payroll/Benefits	78,110	78,110	52,794	67.6%	25,316	85,767	52,204	60.9%
6200 Contracted Services	447,660	452,660	239,576	52.9%	213,084	445,557	233,879	52.5%
6300 Supplies	15,000	10,000	5,056	50.6%	4,944	15,000	7,593	50.6%
6400 Other Operating	16,000	16,000	7,118	44.5%	8,882	18,103	10,000	55.2%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	556,770	556,770	304,544	54.7%	252,226	564,427	303,677	53.8%
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	302,029	302,029	210,651	69.7%	91,378	171,103	116,491	68.1%
6200 Contracted Services	23,825	23,825	20,645	86.7%	3,180	180,382	158,429	87.8%
6300 Supplies	225,061	225,061	152,209	67.6%	72,852	225,861	185,739	82.2%
6400 Other Operating	5,580	5,580	3,065	54.9%	2,515	2,983	-	0.0%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	556,495	556,495	386,570	69.5%	169,925	580,329	460,659	79.4%
61 COMMUNITY SERVICES								
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	-	-	-	-	-	-	-	-
	1,800	1,800	-	-	1,800	2,000	135	-

(Continued next page)

General Fund

(Continued from Financial Statements page 6)

	Current Year				Prior Year			
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
71 DEBT SERVICE								
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	-	-	-	-	-	-	-	-
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.	392,430	392,430	347,970	88.7%	44,460	394,392	346,422	87.8%
81 FACILITIES								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	41,850	6,850	-
	-	-	-	-	-	41,850	6,850	-
91 RECAPTURE								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

(Continued next page)

General Fund

	Current Year				Prior Year			
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
<i>(Continued from Financial Statements page 7)</i>								
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	-	-	-	-	-	-	-	-
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.	537,625	537,625	402,074	74.8%	135,552	572,709	424,198	74.1%
TRANSFER OUT/OTHER USES								
7000 Transfers/Other Uses	-	-	-	-	-	40,863	-	0.0%
TOTAL EXPENDITURES AND TRANSFERS	39,831,632	40,427,657	27,385,045	67.7%	13,042,612	41,740,381	27,372,699	65.6%

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL by OBJECT CODE
As of April 30, 2025

General Fund

		Current Year					Prior Year		
EXPENDITURES BY OBJECT FUND)	(GENERAL	9/1/24 to 4/30/2025					9/1/2023 to 4/30/2024		
			Amended	YTD Actual +		(Over) Under	Final Budget		
		Original Budget	Budget	Encumbrances	% YTD	YTD Budget	(Amended)	YTD Actual	% YTD
EXPEDITURES									
6100 Payroll/Benefits		30,911,324	30,911,324	20,800,715	67.3%	10,110,609	32,221,140	21,293,760	66.1%
6200 Contracted Services		4,643,740	4,686,112	2,883,219	61.5%	1,802,892	5,020,332	2,971,598	59.2%
6300 Supplies		2,420,416	2,359,215	1,462,800	62.0%	896,415	2,533,453	1,580,169	62.4%
6400 Other Operating		1,463,722	1,483,177	1,294,941	87.3%	188,236	1,451,319	1,123,932	77.4%
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	40,427,657	27,385,045	67.7%	13,042,612	41,740,381	27,372,699	65.6%

General Fund

DECATUR ISD COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL by OBJECT CODE DETAIL As of April 30, 2025

EXPENDITURES BY OBJECT DETAIL GENERAL FUND	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget
OBJECT					
61-- PAYROLL COSTS					
6112 Substitute Teachers	309,299	309,299	231,410	74.8%	77,889
6117 Annual Stipend	2,500	2,500	(2,543)	-101.7%	5,043
6118 Extra Duty Prof	855,849	855,849	471,560	55.1%	384,289
6119 Professional Personnel	20,446,264	20,446,264	12,835,189	62.8%	7,611,075
6121 Extra Duty Pay/Overtime	226,559	226,559	169,860	75.0%	56,699
6122 Subs For Para Professionals	-	-	44,852	-	(44,852)
6129 Support Personnel	5,539,062	5,539,062	3,661,284	66.1%	1,877,778
6139 Employee Allowances	4,978	4,978	3,051	61.3%	1,927
6141 Social Security/Medicare	356,401	356,401	241,570	67.8%	114,831
6142 Group Health & Life Insurance	51,539	51,539	1,091,053	2116.9%	(1,039,514)
6143 Worker's Compensation	154,588	154,588	-	0.0%	154,588
6144 TRS On-Behalf	1,811,013	1,811,013	1,239,444	68.4%	571,569
6145 Unemployment Compensation	30,000	30,000	17,739	59.1%	12,261
6146 Teacher Retirement/Tres Care	1,123,272	1,123,272	796,245	70.9%	327,027
Total Payroll	30,911,324	30,911,324	20,800,715	67.3%	10,110,609
62-- CONTRACTED SERVICES					
6211 Legal Services	50,200	53,800	50,403	93.7%	3,397
6212 Audit Services	36,000	36,220	36,220	100.0%	-
6213 Tax Appraisal & Collection	572,625	572,625	429,259	75.0%	143,366
6219 Professional Services	468,393	453,983	256,163	56.4%	197,820
6239 E.S.C. Services	157,901	158,601	114,815	72.4%	43,786
6249 Contracted Maint. & Repair	466,182	504,390	331,847	65.8%	172,542
6255 Water/Sanitation	270,000	270,000	195,183	72.3%	74,817
6256 Telephone	157,500	157,500	91,282	58.0%	66,218
6257 Electricity	1,350,000	1,350,000	713,580	52.9%	636,420
6258 Gas	157,500	157,500	127,868	81.2%	29,632
6268 Copy Rental	79,755	88,145	56,115	63.7%	32,030
6269 Rentals - Operating Leases	37,973	37,092	21,918	59.1%	15,174
6295 Misc Contracted Services	2,673	2,673	1,074	40.2%	1,599
6299 Misc. Contracted Services	837,038	843,583	457,493	54.2%	386,090
Total Contracted Services	4,643,740	4,686,112	2,883,219	61.5%	1,802,892

(Continued next page)

(Continued from Financial Statements page 9)

General Fund

63--	SUPPLIES					
6311	Gasoline & Fuels For Vehicles	300,000	300,000	177,029	59.0%	122,971
6316	Janitor Supplies	162,000	162,000	106,370	65.7%	55,630
6317	Grounds Supplies	111,330	60,741	19,479	32.1%	41,263
6319	Supplies For Maint.& Operation	177,012	186,859	159,609	85.4%	27,251
6328	Library Books	18,315	18,704	15,951	85.3%	2,753
6329	Reading Materials	42,319	34,386	16,271	47.3%	18,115
6339	Testing Materials	33,770	33,770	14,244	42.2%	19,526
6395	Inventoried Supplies	11,480	11,424	11,171	97.8%	253
6398	Postage	5,400	5,400	2,566	47.5%	2,834
6399	General Supplies	1,558,790	1,545,929	940,110	60.8%	605,820
	Total Supplies	2,420,416	2,359,215	1,462,800	62.0%	896,415
64--	OTHER EXPENSES/OTHER OPERATING					
6411	Travel - Employee Only	220,804	203,655	117,539	57.7%	86,116
6412	Travel - Students.	149,645	149,895	142,442	95.0%	7,453
6419	Travel - Non-Employees	11,000	8,780	190	2.2%	8,590
6426	Property Insurance	904,158	904,158	904,158	100.0%	-
6429	Insurance & Bonding Costs	63,084	63,084	63,084	100.0%	-
6439	Election Costs	10,000	10,000	326	3.3%	9,674
6494	Reclassified Trans. Expenses	(148,500)	(147,900)	(93,133)	63.0%	(54,767)
6495	Membership	11,111	9,826	4,506	45.9%	5,320
6498	Awards	1,125	6,125	3,650	59.6%	2,475
6499	Misc. Operating Costs	241,295	275,553	152,178	55.2%	123,375
	Total Other Operating	1,463,722	1,483,177	1,294,941	87.3%	188,236
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 DETAIL	39,831,632	40,427,657	27,385,045		13,042,612

Food Service Fund

DECATUR ISD COMPARISON OF OPERATING BUDGET & ACTUAL (FOOD SERVICE) As of April 30, 2025

CAFETERIA FUND	Current Year					Prior Year		
	9/1/2023 to 4/30/2024					9/1/24 to 4/30/2025		
	Original Budget	Amended Budget	YTD Actual	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
REVENUE								
LOCAL RESOURCES	803,974	803,974	510,151	63.5%	293,823	863,015	644,669	74.7%
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	765,027	51.4%	721,965	1,423,922	860,313	60.4%
Total Federal Resources	2,343,586	2,343,586	1,283,997	54.8%	1,059,589	2,350,177	1,514,068	64.4%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	40,863	-	-
TOTAL REVENUE	2,343,586	2,343,586	1,283,997	54.8%	1,059,589	2,391,040	1,514,068	63.3%
EXPENSES								
35-Food Service	2,783,786	2,783,786	1,411,920	50.7%	1,371,866	2,575,117	1,441,808	56.0%
51-Maintenance	50,000	50,000	28,499	57.0%	21,501	50,000	-	0.0%
	2,833,786	2,833,786	1,440,419	50.8%	1,393,367	2,625,117	1,441,808	54.9%
TRANSFERS OUT/OTHER USES	-	-	-			-	-	-
EXPENSES + TRANSFERS	2,833,786	2,833,786	1,440,419	50.8%		2,625,117	1,441,808	54.9%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(490,200)	(490,200)	(156,422)			(234,077)		
AUGUST 31, 2024 BEGINNING FUND BAL	1,097,637	1,097,637	1,097,637			1,339,573		
AUGUST 31, 2025 BUDGETED FUND BAL	607,437	607,437	941,215			1,105,496		

Debt Service Fund

DECATUR ISD COMPARISON OF OPERATING BUDGET & ACTUAL (DEBT SERVICE SERVICE) As of April 30, 2025

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2337	Current Year					Prior Year		
	9/1/2023 to 4/30/2024					9/1/24 to 4/30/2025		
	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	8,372,034	98.1%	161,344	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	8,870,539	100.7%	(63,969)	9,301,819	9,172,699	98.6%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,806,570	8,806,570	8,870,539	100.7%	(63,969)	9,301,819	9,172,699	98.6%
EXPENSES								
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%
	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	-	-	-	-	-	-	-	-
EXPENSES + 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)	7,188,792			(165,226)		
AUGUST 31, 2024 BEGINNING FUND BAL	4,033,417	4,033,417	4,033,417			4,198,643		
AUGUST 31, 2025 BUDGETED FUND BAL	4,005,537	4,005,537	11,222,209			4,033,417		