

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

3 months have passed = 25%		2023-2024			2024-2025		
		BUDGET	ACTUAL	%	CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %
Revenues							
5700	Local Revenues	\$ 27,375,889	\$ 2,037,341	7.4%	\$ 25,473,045	\$ 2,241,002	8.8%
5800	State Revenues	11,762,196	6,555,236	55.7%	12,432,892	6,961,936	56.0%
5900	Federal Revenues	525,000	22,212	4.2%	275,000	7,125	2.6%
	Total Revenues	\$ 39,663,085	\$ 8,614,789	21.7%	\$ 38,180,937	\$ 9,210,063	24.1%
Expenses by Function							
11	Instruction	\$ 23,070,113	\$ 5,623,304	24.4%	\$ 22,506,487	\$ 5,501,660	24.4%
12	Instr. Resources/Media	719,026	161,208	22.4%	335,615	90,357	26.9%
13	Curriculum Dev. & Staff Dev	430,127	99,782	23.2%	356,205	82,265	23.1%
21	Instructional Leadership	369,502	92,222	25.0%	355,255	88,228	24.8%
23	School Leadership	2,315,695	565,341	24.4%	2,276,535	557,525	24.5%
31	Guidance, Counseling & Evaluation Svcs	1,118,888	245,872	22.0%	1,000,885	249,074	24.9%
33	Health Services	357,727	84,493	23.6%	359,411	83,115	23.1%
34	Student Transportation	1,403,351	419,213	29.9%	1,322,491	397,921	30.1%
35	Food Service	28,588	-	0.0%	3,000	-	0.0%
36	Co-Curricular/Extracurricular	1,635,126	354,732	21.7%	1,503,797	389,581	25.9%
41	General Administration	1,778,425	450,566	25.3%	1,557,878	445,215	28.6%
51	Plant Maint. & Operations	6,358,106	1,955,320	30.8%	6,208,913	1,982,862	31.9%
52	Security & Monitoring	564,427	49,040	8.7%	556,770	142,821	25.7%
53	Data Processing Services	580,329	178,123	30.7%	556,495	224,063	40.3%
61	Community Services	2,000	135	6.8%	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		
	Total Expenditures	\$ 41,740,381	\$ 10,424,411	25.0%	\$ 39,831,592	\$ 10,374,256	26.0%
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)	\$ (1,809,622)		\$ (1,650,655)	\$ (1,164,193)	

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

		2023-2024			2024-2025		
		BUDGET	ACTUAL	%	BUDGET	ACTUAL	%
Local Revenues							
5711	Current year tax levy	\$ 25,887,810	\$ 1,552,453	6.0	\$ 24,143,045	\$ 1,918,513	7.9
5712	Taxes-delinquent	250,000	54,096	21.6	250,000	40,056	16.0
5719	Tax penalties & interest	200,000	31,478	15.7	200,000	32,702	16.4
5739	Tuition & Fees	25,000	4,200	16.8	15,000	3,975	26.5
5742	Interest income	600,000	195,457	32.6	600,000	171,195	28.5
5743	Facilities rental	15,000	925	6.2	15,000	8,138	54.3
5745	Insurance Proceeds	114,179	112,745	-	-	-	-
5744	Gifts & Bequests	-	-	-	-	-	-
5749	Miscellaneous revenues	150,000	31,640	21.1	150,000	3,979	2.65
5769	Misc Income from Other Governmental	33,900	-		-	-	
5752	Athletics Scoreboard		-			-	
5752	Athletics Fund ticket sales	100,000	54,347	54.3	100,000	62,444	0.2
	Total local revenues to date	27,375,889	2,037,341	7.4	25,473,045	2,241,002	8.8
State Revenues							
5811	Available School Fund	1,467,973	281,413	19.2	1,415,530	441,396	31.2
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	486,618	27.8	1,751,479	457,337	26.1
	Total state revenues to date	11,762,196	6,555,236	55.7	12,432,892	6,961,936	56.0
Federal Revenues							
5931	SHARS Revenue	500,000	22,212	4.4	250,000	7,125	2.9
5941	Impact Aid	25,000	-	-	25,000	-	-
	Total federal revenues to date	525,000	22,212	4.2	275,000	7,125	2.6
GRAND TOTAL - GENERAL FUND							
		\$ 39,663,085	\$ 8,614,789	21.7	\$ 38,180,937	\$ 9,210,063	24.1

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

FOOD SERVICE FUND		2023-2024			2024-2025		
3 months have passed = 25%		CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %	CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %
Revenues							
5700	Local Revenues	863,015	\$ 239,022	27.7%	803,974	\$ 186,473	23.2%
5800	State Revenues	63,240	-	0.0%	52,620	-	0.0%
5900	Federal Revenues	1,423,922	83,774	5.9%	1,486,992	212,424	14.3%
	Total Revenues	\$ 2,350,177	\$ 322,796	13.7%	\$ 2,343,586	\$ 398,897	17.0%
Expenses by Function							
35	Food Service	2,575,177	442,704	17.2%	2,783,786	516,899	18.6%
51	Plant Maint. & Operations	50,000	-	0.0%	50,000	0	0.0%
	Total Expenditures	\$ 2,625,177	\$ 442,704	16.9%	\$ 2,833,786	\$ 516,899	18.2%
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)	\$ (119,908)		\$ (490,200)	\$ (118,002)	
DEBT SERVICE FUND		2022-2023			2023-2024		
3 months have passed = 25%		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	\$ 599,342	6.6%	8,533,378	\$ 723,546	8.5%
5800	State Revenues	188,513	-	0.0%	273,192	498,505	0.0%
5900	Federal Revenues	-	-	0.0%	-	-	0.0%
	Total Revenues	\$ 9,235,099	\$ 599,342	6.5	\$ 8,806,570	\$ 1,222,051	13.9
Expenses by Function							
71	Debt Service	\$ 9,467,045	\$ (592)	0.0%	\$ 8,834,450	\$ -	0.00%
	Total Expenditures	\$ 9,467,045	\$ (592)	0.0%	\$ 8,834,450	\$ -	0.0%
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)	\$ 599,934	-258.7%	\$ (27,880)	\$ 1,222,051	-4383.3%