

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

		Current Year				Prior Year			
GENERAL FUND & O RATE = \$0.6692	M	9/1/24 to 7/31/2025				9/1/24 to 7/31/2025			
		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	24,100,114	99.8%	42,931	25,887,810	24,718,920	95.5%
5712 Taxes (Delinquent)		250,000	250,000	251,890	100.8%	(1,890)	250,000	320,606	128.2%
5719 Penalties and Interest		200,000	200,000	284,282	142.1%	(84,282)	200,000	333,482	166.7%
Total Taxes		24,593,045	24,593,045	24,636,286	100.2%	(43,241)	26,337,810	25,373,008	96.3%
5739 Tuition		15,000	15,000	11,175	74.5%	3,825	25,000	19,750	79.0%
5742 Investment Earnings		600,000	600,000	779,528	129.9%	(179,528)	600,000	927,599	154.6%
5743 Rent		15,000	15,000	28,141	187.6%	(13,141)	15,000	26,011	173.4%
5745 Insurance Recovery		-	-	-	0.0%	-	114,179	117,262	
5749 Other Local Revenue		150,000	150,000	41,474		108,526	150,000	53,226	35.5%
5752 Activity/Athletic Revenue		100,000	100,000	103,205	103.2%	(3,205)	100,000	95,200	95.2%
5769 Intermediate/Other Gvt. Rev		-	-	-		-	33,900	33,900	
Total Other Local Resources		880,000	880,000	963,523	109.5%	(83,523)	1,038,079	1,272,948	122.6%
Total Local Resources		25,473,045	25,473,045	25,599,809	100.5%	(126,764)	27,375,889	26,645,956	97.3%
STATE REVENUE									
5811 Permanent School Fund		1,415,530	1,415,530	1,715,479	121.2%	(299,949)	1,467,973	1,084,713	73.9%
5812 Foundation School Program		9,265,883	9,265,883	6,075,059	65.6%	3,190,824	8,542,744	5,798,000	67.9%
5831 TRS On-Behalf Payments		1,751,479	1,751,479	1,720,569	98.2%	30,910	1,751,479	1,788,352	102.1%
Total State Resources		12,432,892	12,432,892	9,511,107	76.5%	2,921,785	11,762,196	8,671,065	73.7%
FEDERAL REVENUE									
5931 School Health Services (SHARS)		250,000	250,000	27,981	11.2%	222,019	500,000	70,175	14.0%
5941 Impact Aid		25,000	25,000	-		25,000	25,000	-	0.0%
Total Federal Resources		275,000	275,000	27,981	10.2%	247,019	525,000	70,175	13.4%
OTHER SOURCES									
7000 Other Sources/Transfer In		-	-	-	-	-	-	-	-
TOTAL REVENUE		38,180,937	38,180,937	35,138,897	92.0%	3,042,040	39,663,085	35,387,196	89.2%
EXPENSES									
11-Instruction		22,506,527	22,510,010	19,862,785	88.2%	2,647,225	23,070,113	20,289,345	87.9%
12-Library		335,615	456,615	384,631	84.2%	71,984	719,026	569,356	79.2%
13-Cirriculum Development		356,205	422,205	316,880	75.1%	105,325	430,127	256,605	59.7%
21-Instructional Leadership		355,255	357,255	327,629	91.7%	29,626	369,502	321,620	87.0%
23-Principals		2,276,535	2,292,535	2,060,604	89.9%	231,931	2,315,695	2,091,655	90.3%
31-Counseling		1,000,885	1,023,402	912,798	89.2%	110,604	1,118,888	954,287	85.3%
33-Health Services		359,411	359,411	297,069	82.7%	62,342	357,727	300,332	84.0%
34-Transportation		1,322,491	2,057,891	1,885,950	91.6%	171,941	1,403,351	1,266,045	90.2%
35-Food Service		3,000	176,569	42,798	24.2%	133,770	28,588	35,886	125.5%
36-Extra-curricular Activities		1,503,797	1,744,422	1,463,652	83.9%	280,770	1,635,126	1,468,459	89.8%
41-Administration		1,557,878	1,701,878	1,530,536	89.9%	171,342	1,778,425	1,548,172	87.1%
51-Maintenance		6,208,913	6,375,913	5,686,853	89.2%	689,060	6,358,106	5,712,110	89.8%
52-Security		556,770	558,770	436,503	78.1%	122,267	564,427	442,256	78.4%
53-Data Processing		556,495	571,495	462,622	80.9%	108,873	580,329	514,927	88.7%
61-Community Service		1,800	1,800	620	-	1,180	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	20,350	48.6%
91-Recapture		-	-	-	-	-	-	-	-
93-Special Education SSA		-	-	-	-	-	-	-	-
99-Appraisal Costs		537,625	537,625	533,326	99.2%	4,299	572,709	563,767	98.4%
		39,831,632	41,540,226	36,553,225	88.0%	4,987,001	41,740,381	36,701,728	87.9%
TRANSFERS OUT/OTHER USES		-	-	-			40,863	40,862	-
EXPENES + TRANSFERS		39,831,632	41,540,226	36,553,225	88.0%		41,781,244	36,742,590	87.9%
REVENUE & SOURCES LESS									
EXPENSES & TRANSFERS		(1,650,695)	(3,359,289)	(1,414,328)			(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	6,823,663	8,768,624			9,492,669		

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**As of July 31, 2025**

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/24 to 7/31/2025					9/1/24 to 7/31/2025		
	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	20,786,033	18,532,651	89.2%	2,253,382	21,637,517	19,171,924	88.6%
6200 Contracted Services	626,477	613,914	434,559	70.8%	179,355	320,439	258,565	80.7%
6300 Supplies	950,617	899,186	729,557	81.1%	169,629	948,120	740,420	78.1%
6400 Other Operating	142,200	147,491	102,632	69.6%	44,859	136,142	95,935	70.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	63,386	63,386	-	-	27,895	22,500	-
	<u>22,506,527</u>	<u>22,510,010</u>	<u>19,862,785</u>	<u>88.2%</u>	<u>2,647,225</u>	<u>23,070,113</u>	<u>20,289,345</u>	<u>87.9%</u>
<b>12 LIBRARY</b>								
6100 Payroll/Benefits	260,135	381,135	319,005	83.7%	62,130	636,492	508,474	79.9%
6200 Contracted Services	10,800	6,000	4,767	79.5%	1,233	12,000	8,221	68.5%
6300 Supplies	57,526	57,861	50,729	87.7%	7,132	67,076	49,575	73.9%
6400 Other Operating	7,154	11,619	10,130	87.2%	1,490	3,458	3,085	89.2%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>335,615</u>	<u>456,615</u>	<u>384,631</u>	<u>84.2%</u>	<u>71,984</u>	<u>719,026</u>	<u>569,356</u>	<u>79.2%</u>
<b>13 CURRICULUM</b>								
6100 Payroll/Benefits	166,566	232,566	212,245	91.3%	20,321	214,563	173,390	80.8%
6200 Contracted Services	97,689	104,964	60,821	57.9%	44,143	112,895	45,875	40.6%
6300 Supplies	36,145	31,656	22,871	72.2%	8,785	36,314	25,567	70.4%
6400 Other Operating	55,805	53,019	20,943	39.5%	32,075	66,355	11,773	17.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>356,205</u>	<u>422,205</u>	<u>316,880</u>	<u>75.1%</u>	<u>105,325</u>	<u>430,127</u>	<u>256,605</u>	<u>59.7%</u>
<b>21 INSTRUCTIONAL ADMINISTRATION</b>								
6100 Payroll/Benefits	329,055	331,055	308,100	93.1%	22,955	341,752	308,516	90.3%
6200 Contracted Services	1,000	5,350	4,682	87.5%	668	4,178	3,847	92.1%
6300 Supplies	6,125	11,905	6,979	58.6%	4,926	9,222	4,157	45.1%
6400 Other Operating	19,075	8,945	7,868	88.0%	1,077	14,350	5,099	35.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>355,255</u>	<u>357,255</u>	<u>327,629</u>	<u>91.7%</u>	<u>29,626</u>	<u>369,502</u>	<u>321,620</u>	<u>87.0%</u>
<b>23 SCHOOL ADMINISTRATION</b>								
6100 Payroll/Benefits	2,208,757	2,224,757	2,001,852	90.0%	222,905	2,240,385	2,033,398	90.8%
6200 Contracted Services	6,435	6,935	5,976	86.2%	959	7,625	4,673	61.3%
6300 Supplies	27,372	29,729	22,608	76.0%	7,121	38,339	31,466	82.1%
6400 Other Operating	33,971	31,114	30,168	97.0%	947	29,346	22,118	75.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,276,535</u>	<u>2,292,535</u>	<u>2,060,604</u>	<u>89.9%</u>	<u>231,931</u>	<u>2,315,695</u>	<u>2,091,655</u>	<u>90.3%</u>
<b>31 COUNSELING SERVICES</b>								
6100 Payroll/Benefits	891,837	907,837	801,419	88.3%	106,418	996,068	835,162	83.8%
6200 Contracted Services	74,100	84,358	83,957	99.5%	401	89,517	89,071	99.5%
6300 Supplies	21,405	20,492	17,632	86.0%	2,860	24,287	22,457	92.5%
6400 Other Operating	13,543	10,715	9,790	91.4%	926	9,016	7,597	84.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,000,885</u>	<u>1,023,402</u>	<u>912,798</u>	<u>89.2%</u>	<u>110,604</u>	<u>1,118,888</u>	<u>954,287</u>	<u>85.3%</u>

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	9/1/24 to 7/31/2025					9/1/24 to 7/31/2025		
	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	283,894	82.2%	61,567	342,227	286,879	83.8%
6200 Contracted Services	-	600	-	-	600	-	-	-
6300 Supplies	13,950	13,350	13,174	98.7%	176	15,500	13,453	86.8%
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>359,411</u>	<u>359,411</u>	<u>297,069</u>	<u>82.7%</u>	<u>62,342</u>	<u>357,727</u>	<u>300,332</u>	<u>84.0%</u>
<b>34 TRANSPORTATION</b>								
6100 Payroll/Benefits	966,447	1,106,447	982,922	88.8%	123,525	995,771	958,830	96.3%
6200 Contracted Services	50,650	91,604	86,443	94.4%	5,160	144,465	106,413	73.7%
6300 Supplies	374,970	329,666	290,843	88.2%	38,823	357,515	270,355	75.6%
6400 Other Operating	(69,576)	(65,226)	(69,658)	106.8%	4,432	(94,400)	(69,554)	73.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	595,400	595,400	100.0%	-	-	-	-
	<u>1,322,491</u>	<u>2,057,891</u>	<u>1,885,950</u>	<u>91.6%</u>	<u>171,941</u>	<u>1,403,351</u>	<u>1,266,045</u>	<u>90.2%</u>
<b>35 FOOD SERVICE</b>								
6100 Payroll/Benefits	-	50,000	42,798	-	7,202	-	35,655	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	126,569	-	-	126,569	28,588	231	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>3,000</u>	<u>176,569</u>	<u>42,798</u>	<u>24.2%</u>	<u>133,770</u>	<u>28,588</u>	<u>35,886</u>	<u>125.5%</u>
Note: This function is for General Fund Food Service related expenditures. The Child Nutrition Program is a separate fund, Fund 240.								
<b>36 EXTRACURRICULAR/UIIL</b>								
6100 Payroll/Benefits	903,822	1,093,822	899,315	82.2%	194,507	852,877	824,285	96.6%
6200 Contracted Services	207,331	147,144	134,220	91.2%	12,924	213,619	128,151	60.0%
6300 Supplies	161,924	168,075	148,129	88.1%	19,946	183,903	166,321	90.4%
6400 Other Operating	230,720	335,381	281,987	84.1%	53,394	384,727	349,702	90.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,503,797</u>	<u>1,744,422</u>	<u>1,463,652</u>	<u>83.9%</u>	<u>280,770</u>	<u>1,635,126</u>	<u>1,468,459</u>	<u>89.8%</u>
<b>41 CENTRAL OFFICE</b>								
6100 Payroll/Benefits	1,249,169	1,342,101	1,210,999	90.2%	131,102	1,320,749	1,189,365	90.1%
6200 Contracted Services	158,975	210,732	181,236	86.0%	29,496	278,677	233,726	83.9%
6300 Supplies	56,129	54,684	52,186	95.4%	2,498	61,435	56,426	91.8%
6400 Other Operating	93,605	94,362	86,116	91.3%	8,246	117,564	68,655	58.4%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,557,878</u>	<u>1,701,878</u>	<u>1,530,536</u>	<u>89.9%</u>	<u>171,342</u>	<u>1,778,425</u>	<u>1,548,172</u>	<u>87.1%</u>
<b>51 MAINTENENACE</b>								
6100 Payroll/Benefits	2,422,703	2,587,703	2,332,586	90.1%	255,117	2,385,869	2,338,083	98.0%
6200 Contracted Services	2,401,173	2,421,856	2,018,988	83.4%	402,868	2,638,270	2,113,309	80.1%
6300 Supplies	474,192	460,261	431,121	93.7%	29,140	550,880	480,744	87.3%
6400 Other Operating	910,845	906,093	904,158	99.8%	1,935	733,087	730,005	99.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	50,000	49,969	-
	<u>6,208,913</u>	<u>6,375,913</u>	<u>5,686,853</u>	<u>89.2%</u>	<u>689,060</u>	<u>6,358,106</u>	<u>5,712,110</u>	<u>89.8%</u>

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	9/1/24 to 7/31/2025					9/1/24 to 7/31/2025		
	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	72,333	90.3%	7,777	85,767	71,109	82.9%
6200 Contracted Services	447,660	453,660	346,825	76.5%	106,835	445,557	343,103	77.0%
6300 Supplies	15,000	10,000	5,809	58.1%	4,191	15,000	10,942	72.9%
6400 Other Operating	16,000	15,000	11,537	76.9%	3,463	18,103	17,102	94.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>556,770</u>	<u>558,770</u>	<u>436,503</u>	<u>78.1%</u>	<u>122,267</u>	<u>564,427</u>	<u>442,256</u>	<u>78.4%</u>
<b>53 DATA PROCESSING/TECHNOLOGY</b>								
6100 Payroll/Benefits	302,029	317,029	269,763	85.1%	47,266	171,103	159,295	93.1%
6200 Contracted Services	23,825	29,325	27,903	95.2%	1,422	180,382	160,004	88.7%
6300 Supplies	225,061	219,561	161,890	73.7%	57,671	225,861	195,627	86.6%
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>462,622</u>	<u>80.9%</u>	<u>108,873</u>	<u>580,329</u>	<u>514,927</u>	<u>88.7%</u>
<b>61 COMMUNITY SERVICES</b>								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	1,800	1,800	620	-	1,180	2,000	135	6.8%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,800</u>	<u>1,800</u>	<u>620</u>	<u>-</u>	<u>1,180</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	-	-	-	-	-	-	-	-
Note: This function is for debt that has been obligated in the General Fund. See the Debt Service Fund (I&S, Fui nd 599) for debt related to bond repayment.	<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>
<b>81 FACILITIES</b>								
6100 Payroll/Benefits	-	-	-	-	-	-	-	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	41,850	20,350	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,850</u>	<u>20,350</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 July 31, 2025**

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/24 to 7/31/2025					9/1/24 to 7/31/2025		
	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	533,326	99.2%	4,299	572,709	563,767	98.4%
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, Fui nd 599) for debt related to bond repayment.	537,625	537,625	533,326	99.2%	4,299	572,709	563,767	98.4%
TRANSFER OUT/OTHER USES								
7000 Transfers/Other Uses	-	-	-	-	-	40,863	40,862	100.0%
	39,831,632	41,540,226	36,553,225	88.0%	4,987,001	41,781,244	36,742,590	87.9%

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

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year					Prior Year		
	9/1/24 to 7/31/2025					9/1/24 to 7/31/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPENDITURES								
6100 Payroll/Benefits	30,911,324	31,786,056	28,269,883	88.9%	3,516,173	32,221,140	28,894,366	89.7%
6200 Contracted Services	4,643,740	4,714,067	3,923,704	83.2%	790,364	5,020,332	4,058,725	80.8%
6300 Supplies	2,420,416	2,306,425	1,953,528	84.7%	352,897	2,533,453	2,067,510	81.6%
6400 Other Operating	1,463,722	1,682,462	1,399,354	83.2%	283,108	1,451,319	1,241,886	85.6%
6500 Debt Service	392,430	392,430	347,970	88.7%	44,460	394,392	346,422	87.8%
6600 Capital Outlay	-	658,786	658,786	100.0%	-	119,745	92,819	77.5%
	39,831,632	41,540,226	36,553,225	88.0%	4,987,001	41,740,381	36,701,728	87.9%

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

EXPENDITURES BY OBJECT DETAIL GENERAL FUND			Amended	YTD Actual +		(Over) Under
	Original Budget	Budget	Budget	Encumbrances	% YTD	YTD Budget
<b>OBJECT</b>						
61-- PAYROLL COSTS						
6112 Substitute Teachers	309,299.00	309,299.00		247,221.10	79.9%	62,078
6117 Annual Stipend	2,500.00	2,500.00		1,457.20	58.3%	1,043
6118 Extra Duty Prof	855,849.00	975,849.00		648,192.04	66.4%	327,657
6119 Professional Personnel	20,446,264.00	21,015,264.00		17,571,090.03	83.6%	3,444,174
6121 Extra Duty Pay/Overtime	226,559.00	226,559.00		215,399.38	95.1%	11,160
6122 Subs For Para Professionals	0.00	0.00		1,755.00	-	(1,755)
6129 Support Personnel	5,539,062.00	5,674,794.00		4,945,510.71	87.1%	729,283
6139 Employee Allowances	4,978.00	4,978.00		4,035.86	81.1%	942
6141 Social Security/Medicare	356,401.00	356,401.00		330,315.69	92.7%	26,085
6142 Group Health & Life Insurance	51,539.00	51,539.00		1,496,392.43	2903.4%	(1,444,853)
6143 Worker's Compensation	154,588.00	154,588.00		0.00	0.0%	154,588
6144 Tres On-Behalf	1,811,013.00	1,861,013.00		1,715,124.59	92.2%	145,888
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		1,075,650.32	95.8%	47,622
Total Payroll	30,911,324	31,786,056		28,269,883	88.9%	3,516,173
62-- CONTRACTED SERVICES						
6211 Legal Services	50,200.00	98,800.00		75,475.92	76.4%	23,324
6212 Audit Services	36,000.00	36,220.00		36,220.00	100.0%	-
6213 Tax Appraisal & Collection	572,625.00	573,725.00		569,365.25	99.2%	4,360
6214 Lobbying Expenses	0.00	1,768.00		0.00	0.0%	1,768
6219 Professional Services	468,393.00	450,702.22		344,512.34	76.4%	106,190
6239 E.S.C. Services	157,901.00	140,966.00		117,964.68	83.7%	23,001
6249 Contracted Maint. & Repair	466,182.00	490,689.50		476,077.08	97.0%	14,612
6255 Water/Sanitation	270,000.00	350,000.00		272,330.06	77.8%	77,670
6256 Telephone	157,500.00	157,500.00		119,892.89	76.1%	37,607
6257 Electricity	1,350,000.00	1,250,000.00		1,007,481.71	80.6%	242,518
6258 Gas	157,500.00	177,500.00		163,840.07	92.3%	13,660
6268 Copy Rental	79,755.00	89,612.38		63,562.23	70.9%	26,050
6269 Rentals - Operating Leases	37,973.00	32,368.69		30,981.71	95.7%	1,387
6295 Misc Contracted Services	2,673.00	2,673.00		2,035.22	76.1%	638
6299 Misc. Contracted Services	837,038.00	861,542.34		643,964.36	74.7%	217,578
Total Contracted Services	4,643,740	4,714,067		3,923,704	83.2%	790,364
63-- SUPPLIES						
6311 Gasoline & Fuels For Vehicles	300,000.00	217,196.14		204,715.11	94.3%	12,481
6316 Janitor Supplies	162,000.00	166,950.00		166,334.65	99.6%	615
6317 Grounds Supplies	111,330.00	56,741.28		54,326.17	95.7%	2,415
6319 Supplies For Maint.& Operation	177,012.00	212,719.53		200,431.25	94.2%	12,288
6328 Library Books	18,315.00	18,704.49		18,598.66	99.4%	106
6329 Reading Materials	42,319.00	34,386.19		24,715.97	71.9%	9,670
6339 Testing Materials	33,770.00	33,455.13		19,908.51	59.5%	13,547
6395 Inventoried Supplies	11,480.00	11,424.30		11,419.26	100.0%	5
6398 Postage	5,400.00	4,300.00		3,034.83	70.6%	1,265
6399 General Supplies	1,558,790.00	1,550,547.48		1,250,043.38	80.6%	300,504
Total Supplies	2,420,416	2,306,425		1,953,528	84.7%	352,897
64-- OTHER EXPENSES/OTHER OPERATING						
6411 Travel - Employee Only	220,804.00	183,328.30		152,879.36	83.4%	30,449
6412 Travel - Students	149,645.00	229,599.33		214,358.09	93.4%	15,241
6419 Travel - Non-Employees	11,000.00	8,780.00		7,832.00	89.2%	948
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		4,950.10	99.0%	50
6491 Statutory Required Pub Exp	0.00	2,500.00		0.00	0.0%	2,500
6494 Reclassified Trans. Expenses	-148,500.00	-147,900.00		-146,676.25	99.2%	(1,224)
6495 Membership	11,111.00	7,132.00		5,574.00	78.2%	1,558
6498 Awards	1,125.00	6,125.00		5,609.80	91.6%	515
6499 Misc. Operating Costs	241,295.00	420,655.25		187,584.85	44.6%	233,070
Total Other Operating	1,463,722	1,682,462		1,399,354	83.2%	283,108
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)	0.00	658,786.00		658,786.00	100.0%	-
TOTAL FOR GENERAL FUND OBJECT DETAILK	39,831,632	41,540,226		36,553,225		4,987,001

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

CAFETERIA FUND	Current Year					Prior Year		
	9/1/24 to 7/31/2025					9/1/24 to 7/31/2025		
	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	927,543	565,572	61.0%	361,971	863,015	709,056	82.2%
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	1,007,179	67.7%	479,813	1,423,922	1,112,678	78.1%
Total Federal Resources	2,343,586	2,467,155	1,581,570	64.1%	885,584	2,350,177	1,830,820	77.9%
<b>OTHER SOURCES</b>								
7000 Other Sources/Transfer In	-	-	-	-	-	40,863	40,862	-
<b>TOTAL REVENUE</b>	2,343,586	2,467,155	1,581,570	64.1%	885,584	2,391,040	1,871,682	78.3%
<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	2,131,774	76.6%	652,012	2,575,177	2,113,753	82.1%
36-Extra-curricular Activities	-	-	-	-	-	-	-	-
41-Administration	-	-	-	-	-	-	-	-
51-Maintenance	50,000.00	50,000.00	28,275.23	56.6%	21,725	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	2,160,050	76.2%	673,736	2,625,177	2,113,753	80.5%
<b>TRANSFERS OUT/OTHER USES</b>	-	-	-	-	-	-	-	-
<b>EXPENES + TRANSFERS</b>	2,833,786	2,833,786	2,160,050	76.2%		2,625,177	2,113,753	80.5%
<b>REVENUE &amp; SOURCES LESS</b>								
EXPENSES & TRANSFERS	(490,200)	(366,631)	(578,479)			(234,137)	(242,071)	
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	731,006	519,158			1,105,436		

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

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2337	Current Year 9/1/24 to 7/31/2025					Prior Year 9/1/24 to 7/31/2025		
	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	8,847,124	103.7%	(313,746)	9,046,586	9,134,547	101.0%
STATE REVENUE	273,192	273,192	536,796	196.5%	(263,604)	255,233	484,209	189.7%
FEDERAL REVENUE	-	-	-	-	-	-	-	-
Total Federal Resources	8,806,570	8,806,570	9,383,920	106.6%	(577,350)	9,301,819	9,618,756	103.4%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,806,570	8,806,570	9,383,920	106.6%	(577,350)	9,301,819	9,618,756	103.4%
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	9,364,450.00	1,690,087.50	18.0%	7,674,363	9,467,045	1,584,617	16.7%
81-Facilities	-	-	-	-	-	-	-	-
91-Recapture	-	-	-	-	-	-	-	-
93-Special Education SSA	-	-	-	-	-	-	-	-
99-Appraisal Costs	-	-	-	-	-	-	-	-
	8,834,450	9,364,450	1,690,088	18.0%	7,674,363	9,467,045	1,584,617	16.7%
TRANSFERS OUT/OTHER USES	-	-	-	-	-	-	-	-
EXPENES + TRANSFERS	8,834,450	9,364,450	1,690,088	18.0%		9,467,045	1,584,617	16.7%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(27,880)	(557,880)	7,693,833			(165,226)	8,034,139	
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	3,890,653	12,142,366			4,033,417		