

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

		Current Year				Prior Year			
GENERAL FUND & O RATE = \$0.6692	M	9/1/24 to 6/30/2025				9/1/24 to 6/30/2025			
		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	23,999,438	99.4%	143,607	25,887,810	24,660,157	95.3%
5712 Taxes (Delinquent)		250,000	250,000	172,100	68.8%	77,900	250,000	292,807	117.1%
5719 Penalties and Interest		200,000	200,000	218,844	109.4%	(18,844)	200,000	321,821	160.9%
Total Taxes		24,593,045	24,593,045	24,390,382	99.2%	202,663	26,337,810	25,274,785	96.0%
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	654,149	109.0%	(54,149)	600,000	860,867	143.5%
5743 Rent		15,000	15,000	26,774	178.5%	(11,774)	15,000	13,098	87.3%
5745 Insurance Recovery		-	-	-	0.0%	-	114,179	117,262	
5749 Other Local Revenue		150,000	150,000	34,891		115,109	150,000	50,761	33.8%
5752 Activity/Athletic Revenue		100,000	100,000	91,933	91.9%	8,067	100,000	73,716	73.7%
5769 Intermediate/Other Gvt. Rev		-	-	-		-	33,900	33,900	
Total Other Local Resources		880,000	880,000	818,921	93.1%	61,079	1,038,079	1,169,354	112.6%
Total Local Resources		25,473,045	25,473,045	25,209,304	99.0%	263,741	27,375,889	26,444,139	96.6%
STATE REVENUE									
5811 Permanent School Fund		1,415,530	1,415,530	1,256,303	88.8%	159,227	1,467,973	997,083	67.9%
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	1,556,297	88.9%	195,182	1,751,479	1,624,775	92.8%
Total State Resources		12,432,892	12,432,892	8,887,659	71.5%	3,545,233	11,762,196	8,419,858	71.6%
FEDERAL REVENUE									
5931 School Health Services (SHARS)		250,000	250,000	27,658	11.1%	222,342	500,000	69,050	13.8%
5941 Impact Aid		25,000	25,000	-		25,000	25,000	-	0.0%
Total Federal Resources		275,000	275,000	27,658	10.1%	247,342	525,000	69,050	13.2%
OTHER SOURCES									
7000 Other Sources/Transfer In		-	-	-	-	-	-	-	-
TOTAL REVENUE		38,180,937	38,180,937	34,124,621	89.4%	4,056,316	39,663,085	34,933,047	88.1%
EXPENSES									
11-Instruction		22,506,527	22,500,010	18,039,066	80.2%	4,460,944	23,070,113	18,622,916	80.7%
12-Library		335,615	446,615	376,763	84.4%	69,852	719,026	535,068	74.4%
13-Cirriculum Development		356,205	416,205	282,222	67.8%	133,983	430,127	242,906	56.5%
21-Instructional Leadership		355,255	357,255	293,805	82.2%	63,450	369,502	294,120	79.6%
23-Principals		2,276,535	2,292,535	1,899,297	82.8%	393,238	2,315,695	1,907,584	82.4%
31-Counseling		1,000,885	1,022,402	862,075	84.3%	160,327	1,118,888	895,918	80.1%
33-Health Services		359,411	359,411	277,710	77.3%	81,701	357,727	280,940	78.5%
34-Transportation		1,322,491	2,047,891	1,763,518	86.1%	284,373	1,403,351	1,207,378	86.0%
35-Food Service		3,000	43,000	38,350	89.2%	4,650	28,588	29,919	104.7%
36-Extra-curricular Activities		1,503,797	1,574,422	1,336,448	84.9%	237,974	1,635,126	1,396,792	85.4%
41-Administration		1,557,878	1,661,878	1,393,395	83.8%	268,483	1,778,425	1,453,990	81.8%
51-Maintenance		6,208,913	6,375,913	5,167,451	81.0%	1,208,462	6,358,106	5,347,698	84.1%
52-Security		556,770	558,770	430,266	77.0%	128,504	564,427	429,335	76.1%
53-Data Processing		556,495	571,495	438,222	76.7%	133,273	580,329	492,283	84.8%
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	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%
TRANSFERS OUT/OTHER USES		39,831,632	41,159,657	33,479,883	81.3%	7,679,774	41,740,381	34,067,521	81.6%
EXPENES + TRANSFERS		-	-	-		-	40,863	40,862	-
EXPENSES + TRANSFERS		39,831,632	41,159,657	33,479,883	81.3%		41,781,244	34,108,383	81.6%
REVENUE & SOURCES LESS									
EXPENSES & TRANSFERS		(1,650,695)	(2,978,720)	644,737			(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	7,204,232	10,827,689			9,492,669		

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As of June 30, 2025

EXPENDITURES BY FUNCTION/OBJECT GENERAL FUND	Current Year					Prior Year		
	9/1/24 to 6/30/2025					9/1/24 to 6/30/2025		
	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	20,786,033	16,886,033	81.2%	3,900,000	21,637,517	17,584,491	81.3%
6200 Contracted Services	626,477	613,747	404,766	66.0%	208,981	320,439	243,303	75.9%
6300 Supplies	950,617	951,269	654,558	68.8%	296,712	948,120	679,114	71.6%
6400 Other Operating	142,200	148,961	93,709	62.9%	55,252	136,142	93,508	68.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	27,895	22,500	-
	<u>22,506,527</u>	<u>22,500,010</u>	<u>18,039,066</u>	<u>80.2%</u>	<u>4,460,944</u>	<u>23,070,113</u>	<u>18,622,916</u>	<u>80.7%</u>
12 LIBRARY								
6100 Payroll/Benefits	260,135	371,135	311,283	83.9%	59,852	636,492	476,248	74.8%
6200 Contracted Services	10,800	6,000	4,728	78.8%	1,272	12,000	8,821	73.5%
6300 Supplies	57,526	57,861	50,622	87.5%	7,239	67,076	47,281	70.5%
6400 Other Operating	7,154	11,619	10,130	87.2%	1,490	3,458	2,718	78.6%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>335,615</u>	<u>446,615</u>	<u>376,763</u>	<u>84.4%</u>	<u>69,852</u>	<u>719,026</u>	<u>535,068</u>	<u>74.4%</u>
13 CURRICULUM								
6100 Payroll/Benefits	166,566	226,566	188,737	83.3%	37,829	214,563	165,286	77.0%
6200 Contracted Services	97,689	104,964	56,821	54.1%	48,143	112,895	45,550	40.3%
6300 Supplies	36,145	31,656	18,064	57.1%	13,592	36,314	20,974	57.8%
6400 Other Operating	55,805	53,019	18,600	35.1%	34,419	66,355	11,096	16.7%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>356,205</u>	<u>416,205</u>	<u>282,222</u>	<u>67.8%</u>	<u>133,983</u>	<u>430,127</u>	<u>242,906</u>	<u>56.5%</u>
21 INSTRUCTIONAL ADMINISTRATION								
6100 Payroll/Benefits	329,055	331,055	274,466	82.9%	56,589	341,752	282,152	82.6%
6200 Contracted Services	1,000	5,150	4,682	90.9%	468	4,178	3,703	88.6%
6300 Supplies	6,125	10,105	6,789	67.2%	3,316	9,222	4,033	43.7%
6400 Other Operating	19,075	10,945	7,868	71.9%	3,077	14,350	4,232	29.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>355,255</u>	<u>357,255</u>	<u>293,805</u>	<u>82.2%</u>	<u>63,450</u>	<u>369,502</u>	<u>294,120</u>	<u>79.6%</u>
23 SCHOOL ADMINISTRATION								
6100 Payroll/Benefits	2,208,757	2,224,757	1,850,981	83.2%	373,776	2,240,385	1,859,504	83.0%
6200 Contracted Services	6,435	6,935	5,976	86.2%	959	7,625	4,673	61.3%
6300 Supplies	27,372	29,989	16,364	54.6%	13,624	38,339	26,311	68.6%
6400 Other Operating	33,971	30,854	25,976	84.2%	4,879	29,346	17,096	58.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>2,276,535</u>	<u>2,292,535</u>	<u>1,899,297</u>	<u>82.8%</u>	<u>393,238</u>	<u>2,315,695</u>	<u>1,907,584</u>	<u>82.4%</u>
31 COUNSELING SERVICES								
6100 Payroll/Benefits	891,837	906,837	755,951	83.4%	150,886	996,068	777,118	78.0%
6200 Contracted Services	74,100	85,943	80,115	93.2%	5,827	89,517	89,071	99.5%
6300 Supplies	21,405	18,175	16,220	89.2%	1,956	24,287	22,131	91.1%
6400 Other Operating	13,543	11,447	9,790	85.5%	1,657	9,016	7,597	84.3%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,000,885</u>	<u>1,022,402</u>	<u>862,075</u>	<u>84.3%</u>	<u>160,327</u>	<u>1,118,888</u>	<u>895,918</u>	<u>80.1%</u>

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	9/1/24 to 6/30/2025					9/1/24 to 6/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
33 HEALTH SERVICES								
6100 Payroll/Benefits	345,461	345,461	265,580	76.9%	79,881	342,227	267,487	78.2%
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>277,710</u>	<u>77.3%</u>	<u>81,701</u>	<u>357,727</u>	<u>280,940</u>	<u>78.5%</u>
34 TRANSPORTATION								
6100 Payroll/Benefits	966,447	1,096,447	911,704	83.2%	184,743	995,771	894,999	89.9%
6200 Contracted Services	50,650	63,300	47,705	75.4%	15,595	144,465	102,913	71.2%
6300 Supplies	374,970	357,970	263,218	73.5%	94,752	357,515	283,029	79.2%
6400 Other Operating	(69,576)	(65,226)	(54,509)	83.6%	(10,717)	(94,400)	(73,563)	77.9%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	595,400	595,400	100.0%	-	-	-	-
	<u>1,322,491</u>	<u>2,047,891</u>	<u>1,763,518</u>	<u>86.1%</u>	<u>284,373</u>	<u>1,403,351</u>	<u>1,207,378</u>	<u>86.0%</u>
35 FOOD SERVICE								
6100 Payroll/Benefits	-	40,000	38,350	-	1,650	-	29,689	-
6200 Contracted Services	-	-	-	-	-	-	-	-
6300 Supplies	-	-	-	-	-	-	-	-
6400 Other Operating	3,000	3,000	-	-	3,000	28,588	231	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>3,000</u>	<u>43,000</u>	<u>38,350</u>	<u>89.2%</u>	<u>4,650</u>	<u>28,588</u>	<u>29,919</u>	<u>104.7%</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	973,822	828,594	85.1%	145,228	852,877	756,950	88.8%
6200 Contracted Services	207,331	147,144	131,212	89.2%	15,932	213,619	128,151	60.0%
6300 Supplies	161,924	160,693	143,898	89.5%	16,795	183,903	164,866	89.6%
6400 Other Operating	230,720	292,763	232,744	79.5%	60,019	384,727	346,824	90.1%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,503,797</u>	<u>1,574,422</u>	<u>1,336,448</u>	<u>84.9%</u>	<u>237,974</u>	<u>1,635,126</u>	<u>1,396,792</u>	<u>85.4%</u>
41 CENTRAL OFFICE								
6100 Payroll/Benefits	1,249,169	1,352,069	1,108,349	82.0%	243,720	1,320,749	1,103,484	83.5%
6200 Contracted Services	158,975	168,464	159,623	94.8%	8,841	278,677	228,529	82.0%
6300 Supplies	56,129	53,484	52,176	97.6%	1,307	61,435	54,699	89.0%
6400 Other Operating	93,605	87,862	73,246	83.4%	14,615	117,564	67,278	57.2%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>1,557,878</u>	<u>1,661,878</u>	<u>1,393,395</u>	<u>83.8%</u>	<u>268,483</u>	<u>1,778,425</u>	<u>1,453,990</u>	<u>81.8%</u>
51 MAINTENENACE								
6100 Payroll/Benefits	2,422,703	2,587,703	2,136,738	82.6%	450,965	2,385,869	2,154,350	90.3%
6200 Contracted Services	2,401,173	2,428,415	1,745,243	71.9%	683,172	2,638,270	1,949,248	73.9%
6300 Supplies	474,192	453,703	381,313	84.0%	72,390	550,880	464,125	84.3%
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>5,167,451</u>	<u>81.0%</u>	<u>1,208,462</u>	<u>6,358,106</u>	<u>5,347,698</u>	<u>84.1%</u>

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	9/1/24 to 6/30/2025					9/1/24 to 6/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbrances	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual	% YTD
EXPEDITURES								
52 SECURITY								
6100 Payroll/Benefits	78,110	80,110	65,820	82.2%	14,290	85,767	64,807	75.6%
6200 Contracted Services	447,660	452,660	346,825	76.6%	105,835	445,557	336,850	75.6%
6300 Supplies	15,000	11,000	5,809	52.8%	5,191	15,000	10,576	70.5%
6400 Other Operating	16,000	15,000	11,812	78.7%	3,188	18,103	17,102	94.5%
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-	-
	<u>556,770</u>	<u>558,770</u>	<u>430,266</u>	<u>77.0%</u>	<u>128,504</u>	<u>564,427</u>	<u>429,335</u>	<u>76.1%</u>
53 DATA PROCESSING/TECHNOLOGY								
6100 Payroll/Benefits	302,029	317,029	248,922	78.5%	68,107	171,103	145,027	84.8%
6200 Contracted Services	23,825	29,325	27,903	95.2%	1,422	180,382	159,479	88.4%
6300 Supplies	225,061	219,561	158,331	72.1%	61,230	225,861	187,777	83.1%
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>438,222</u>	<u>76.7%</u>	<u>133,273</u>	<u>580,329</u>	<u>492,283</u>	<u>84.8%</u>
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	-	-	-	-	-	-	-	-
	<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>
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, 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>
81 FACILITIES								
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>
91 RECAPTURE								
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>

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	9/1/24 to 6/30/2025					9/1/24 to 6/30/2025		
	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	41,159,657	33,479,883	81.3%	7,679,774	41,781,244	34,108,383	81.6%

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

EXPENDITURES BY OBJECT (GENERAL FUND)	Current Year					Prior Year		
	9/1/24 to 6/30/2025					9/1/24 to 6/30/2025		
	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	31,639,024	25,871,509	81.8%	5,767,515	32,221,140	26,561,592	82.4%
6200 Contracted Services	4,643,740	4,649,671	3,548,926	76.3%	1,100,745	5,020,332	3,864,059	77.0%
6300 Supplies	2,420,416	2,369,416	1,779,491	75.1%	589,925	2,533,453	1,978,370	78.1%
6400 Other Operating	1,463,722	1,513,716	1,336,587	88.3%	177,129	1,451,319	1,224,259	84.4%
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	92,819	77.5%
	39,831,632	41,159,657	33,479,883	81.3%	7,679,774	41,740,381	34,067,521	81.6%

DECATUR ISD
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
As of June 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	309,299.00	309,299.00	293,190.00	94.8%	16,109
6117	Annual Stipend	2,500.00	2,500.00	6,957.20	278.3%	(4,457)
6118	Extra Duty Prof	855,849.00	855,849.00	591,595.41	69.1%	264,254
6119	Professional Personnel	20,446,264.00	21,003,964.00	15,956,976.79	76.0%	5,046,987
6121	Extra Duty Pay/Overtime	226,559.00	226,559.00	207,407.34	91.5%	19,152
6122	Subs For Para Professionals	0.00	0.00	60,961.50	-	(60,962)
6129	Support Personnel	5,539,062.00	5,669,062.00	4,526,221.03	79.8%	1,142,841
6139	Employee Allowances	4,978.00	4,978.00	3,740.46	75.1%	1,238
6141	Social Security/Medicare	356,401.00	356,401.00	301,377.41	84.6%	55,024
6142	Group Health & Life Insurance	51,539.00	51,539.00	1,365,234.89	2648.9%	(1,313,696)
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	1,553,386.20	83.9%	297,627
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	986,721.99	87.8%	136,550
	Total Payroll	30,911,324	31,639,024	25,871,509	81.8%	5,767,515
62-- CONTRACTED SERVICES						
6211	Legal Services	50,200.00	58,800.00	53,863.00	91.6%	4,937
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
6219	Professional Services	468,393.00	450,702.22	310,648.37	68.9%	140,054
6239	E.S.C. Services	157,901.00	141,301.00	117,964.68	83.5%	23,336
6249	Contracted Maint. & Repair	466,182.00	490,789.50	409,583.92	83.5%	81,206
6255	Water/Sanitation	270,000.00	270,000.00	247,750.58	91.8%	22,249
6256	Telephone	157,500.00	157,500.00	107,775.57	68.4%	49,724
6257	Electricity	1,350,000.00	1,350,000.00	836,383.49	62.0%	513,617
6258	Gas	157,500.00	157,500.00	161,578.12	102.6%	(4,078)
6268	Copy Rental	79,755.00	88,145.00	63,523.28	72.1%	24,622
6269	Rentals - Operating Leases	37,973.00	33,592.00	26,892.71	80.1%	6,699
6295	Misc Contracted Services	2,673.00	2,673.00	2,035.22	76.1%	638
6299	Misc. Contracted Services	837,038.00	838,723.13	605,341.59	72.2%	233,382
	Total Contracted Services	4,643,740	4,649,671	3,548,926	76.3%	1,100,745
63-- SUPPLIES						
6311	Gasoline & Fuels For Vehicles	300,000.00	256,500.00	189,715.11	74.0%	66,785
6316	Janitor Supplies	162,000.00	162,000.00	145,183.24	89.6%	16,817
6317	Grounds Supplies	111,330.00	60,741.28	39,823.14	65.6%	20,918
6319	Supplies For Maint.& Operation	177,012.00	207,111.22	190,414.80	91.9%	16,696
6328	Library Books	18,315.00	18,704.49	18,598.66	99.4%	106
6329	Reading Materials	42,319.00	34,386.19	22,822.92	66.4%	11,563
6339	Testing Materials	33,770.00	33,455.13	14,470.56	43.3%	18,985
6395	Inventoried Supplies	11,480.00	11,424.30	11,419.26	100.0%	5
6398	Postage	5,400.00	4,600.00	3,034.83	66.0%	1,565
6399	General Supplies	1,558,790.00	1,580,493.27	1,144,008.69	72.4%	436,485
	Total Supplies	2,420,416	2,369,416	1,779,491	75.1%	589,925
64-- OTHER EXPENSES/OTHER OPERATING						
6411	Travel - Employee Only	220,804.00	182,255.64	142,515.67	78.2%	39,740
6412	Travel - Students.	149,645.00	190,776.68	162,063.63	84.9%	28,713
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	5,000.00	100.0%	-
6494	Reclassified Trans. Expenses	-148,500.00	-147,900.00	-131,527.26	88.9%	(16,373)
6495	Membership	11,111.00	7,377.00	5,384.00	73.0%	1,993
6498	Awards	1,125.00	6,125.00	3,996.72	65.3%	2,128
6499	Misc. Operating Costs	241,295.00	294,059.95	177,722.50	60.4%	116,337
	Total Other Operating	1,463,722	1,513,716	1,336,587	88.3%	177,129
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	41,159,657	33,479,883		7,679,774

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

CAFETERIA FUND	Current Year					Prior Year		
	9/1/24 to 6/30/2025					9/1/24 to 6/30/2025		
	Original Budget	Amended Budget	YTD Actual + Encumbered	% YTD	(Over) Under YTD Budget	Final Budget (Amended)	YTD Actual + Encumbered	% YTD
REVENUE								
LOCAL RESOURCES	803,974	803,974	565,105	70.3%	238,869	863,015	708,306	82.1%
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	881,610	59.3%	605,382	1,423,922	1,112,678	78.1%
Total Federal Resources	2,343,586	2,343,586	1,455,534	62.1%	888,052	2,350,177	1,830,070	77.9%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-		-	40,863	40,862	-
TOTAL REVENUE	2,343,586	2,343,586	1,455,534	62.1%	888,052	2,391,040	1,870,932	78.2%
EXPENSES								
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	2,011,476	72.3%	772,310	2,575,177	1,730,560	67.2%
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	2,043,701	72.1%	790,085	2,625,177	1,730,560	65.9%
TRANSFERS OUT/OTHER USES	-	-	-		-	-	-	
EXPENES + TRANSFERS	2,833,786	2,833,786	2,043,701	72.1%		2,625,177	1,730,560	65.9%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(490,200)	(490,200)	(588,167)			(234,137)	140,372	
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	509,470			1,105,436		

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

DEBT SERVICE (I & S) FUND I & S RATE = \$0.2337	Current Year 9/1/24 to 6/30/2025					Prior Year 9/1/24 to 6/30/2025		
	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	8,699,141	101.9%	(165,763)	9,046,586	9,056,672	100.1%
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	9,197,646	104.4%	(391,076)	9,301,819	9,404,944	101.1%
OTHER SOURCES								
7000 Other Sources/Transfer In	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,806,570	8,806,570	9,197,646	104.4%	(391,076)	9,301,819	9,404,944	101.1%
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	1,690,087	19.1%	7,144,363	9,467,045	1,584,617	16.7%
81-Facilities	-	-	-	-	-	-	-	-
91-Recapture	-	-	-	-	-	-	-	-
93-Special Education SSA	-	-	-	-	-	-	-	-
99-Appraisal Costs	-	-	-	-	-	-	-	-
	8,834,450	8,834,450	1,690,087	19.1%	7,144,363	9,467,045	1,584,617	16.7%
TRANSFERS OUT/OTHER USES	-	-	-	-	-	-	-	-
EXPENES + TRANSFERS	8,834,450	8,834,450	1,690,087	19.1%		9,467,045	1,584,617	16.7%
REVENUE & SOURCES LESS								
EXPENSES & TRANSFERS	(27,880)	(27,880)	7,507,559			(165,226)	7,820,327	
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	11,956,092			4,033,417		