NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Decatur ISD will hold a public meeting at 6:00 PM, August 27, 2026 in Decatur ISD Administration Building, 307 S Cates, Decatur, TX 76234. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$0.663100/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.255700/$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	0.70 % increase
Debt Service	13.70 % increase
Total Expenditures	3.10 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$6,925,305,828	$6,979,982,493
Total appraised value* of new property**	$116,753,355	$95,169,528
Total taxable value*** of all property	$4,016,347,691	$4,092,177,545
Total taxable value*** of new property**	$94,788,411	$86,251,473

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $154,778,030

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$0.663100	$0.233700	$0.896800	$9,675	$3,434
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.690790	$0.272310	$0.963100	$10,245	$3,151
Proposed Rate	$0.663100	$0.255700	$0.918800	$9,935	$3,151

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$408,661	$417,046
Average Taxable Value of Residences	$268,661	$277,046
Last Year's Rate Versus Proposed Rate per $100 Value	$0.896800	$0.918800
Taxes Due on Average Residence	$2,409.35	$2,545.50
Increase (Decrease) in Taxes		$136.15

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $0.918800. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $0.918800.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	$6,383,937
Interest & Sinking Fund Balance(s)	$7,992,840

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Decatur ISD
2026-2027 Proposed Combined Funds: General Fund, Food Service, & Debt Service
August 31, 2026

	General Fund $0.6631 M&O	Food Service	Debt Service $0.2557 I&S	Total $0.9188 M&O
REVENUE, TRANSFERS, AND OTHER RESOURCES				
SOF State and Local Revenue				
Tax Collections	25,468,508		9,601,490	35,069,998
State Revenue-Regular	12,900,168		770,136	13,670,304
Total of SOF State and Local Revenue	38,368,676	-	10,371,626	48,740,302
Variable Local Revenue				
Delinquent Penalty and Fees	325,000		75,000	400,000
Tuition and Fees	-		-	-
Investment Earnings	800,000		209,666	1,009,666
Rent	35,000		-	35,000
Gifts and Bequests	5,000		-	5,000
Insurance Recoveries	5,000		-	5,000
Other Local Revenues	45,000		-	45,000
Event Receipts / Local Food Serv Rev	120,000	600,000	-	720,000
Miscellaneous Local Revenue	-		-	-
Total Variable Local Revenue	1,335,000	600,000	284,666	2,219,666
Variable State Revenue				
TEA Misc. Program Revenue	-	9,000	-	9,000
TRS On-Behalf Matching Payments	1,966,867	-	-	1,966,867
Total Variable State Revenue	1,966,867	9,000	-	1,975,867
Variable Federal Revenue				
Fed Rev From TEA	-	-	-	-
Medicaid Claims	65,000	-	-	65,000
Fed Rev From Other Agencies	25,000	1,223,000	-	1,248,000
Impact Aid	-	-	-	-
Total Variable Federal Revenue	90,000	1,223,000	-	1,313,000
Transfers and Other Revenues Sources				
Transfer In from Other Funds	-	-	-	-
Other Financing Sources	-	-	-	-
Total Transfers & Other Sources	-	-	-	-
Total Revenues, Transfers & Other Resources	41,760,543	1,832,000	10,656,292	54,248,835
EXPENDITURES, TRANSFERS OUT, & OTHER USES				
Expenditures				
Total Function 11-Instruction	25,497,520	-	-	25,497,520
Total Function 12-Library	573,783	-	-	573,783
Total Function 13-Cirrculum Development	679,494	-	-	679,494
Total Function 21-Instructional Leadership	374,706	-	-	374,706
Total Function 23-Principals	2,472,988	-	-	2,472,988
Total Function 31-Counseling	1,093,804	-	-	1,093,804
Total Function 33-Health Services	352,134	-	-	352,134
Total Function 34-Transportation	1,330,412	-	-	1,330,412
Total Function 35-Food Service	60,000	2,079,415	-	2,139,415
Total Function 36-Extra-curricular Activities	1,572,107	-	-	1,572,107
Total Function 41-Administration	1,626,283	-	-	1,626,283
Total Function 51-Maintenance	5,860,312	48,000	-	5,908,312
Total Function 52-Security	258,004	-	-	258,004
Total Function 53-Data Processing	505,334	-	-	505,334
Total Function 61-Community Service	1,000	-	-	1,000
Total Function 71-Debt Service	400,000	-	11,357,888	11,757,888
Total Function 81-Facilities		-	-	-
Total Function 91-Recapture	-	-	-	-
Total Function 93-Special Education SSA	-	-	-	-
Total Function 99-Appraisal Costs	638,000	-	-	638,000
Total Expenditures	43,295,881	2,127,415	11,357,888	56,781,184
Transfers and Other Uses				
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	-	-	-	-
Total Expenditures and Transfers	43,295,881	2,127,415	11,357,888	56,781,184
EXCESS OF REV / REC LESS EXP./ OTHER USES*	(1,535,338)	(295,415)	(701,596)	(2,532,349)
ESTIMATED 8/31/2026 Fund Balance (Unaudited)	6,383,937		7,992,840	
ESTIMATED 8/31/2026 Fund Balance (Unaudited)	4,848,599		7,291,244	