

Board Action Item

Action or Consent:	Action
Meeting Date:	August 24, 2026
Subject:	Act on Agreement for the Purchase of Attendance Credits
Contact Person:	Carla Settle, Chief Financial Officer
Policy/Code:	Texas Education Code, Chapters 48 and 49
Priority and Performance Objective:	Priority 4: Strong Financial Stewardship and Internal System Efficiency Objective 4.1: Transparent Financial Stewardship
Summary:	Pursuant to Texas Education Code (TEC), §48.257 and §49.004, the Texas Education Agency (TEA) has determined that Grapevine-Colleyville ISD's Tier One local share under TEC §48.256 will exceed the district's entitlement for school year 2025-2026. As established under TEC §48.269, determinations for districts subject to recapture are based on estimates of enrollment for school year 2026-2027 and estimated property values for tax year 2027. Because TEA does not yet have final state certified property values for tax year 2026, the agency is using 2025 state certified values in accordance with the 2026-2027 General Appropriations Act. For the 2026-2027 school year, Grapevine-Colleyville ISD will have local revenues in excess of entitlement and has the following five options available to reduce the revenue under TEC, Chapter 49: 1. Consolidation with another district; 2. Detachment of territory; 3. Purchase of average daily attendance credits; 4. Education of nonresident students;

5. Tax base consolidation with another district.

Districts have historically selected and the District's administration recommends Option 3 to reduce revenue for the 2026-2027 school year. This option has been used for many years.

Additionally, in order to submit the contract via the Excess Local Revenue module, the Board must delegate authority to obligate the District under TEC Chapter 49 to the Superintendent. The following language is required to be recorded in the Board minutes that will also be submitted to TEA:

"For the 2026-2027 school year, the we delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the Superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included the approval of the Agreement for the Purchase of Attendance Credits."

Attachments:

Agreement for the Purchase of Attendance Credits

Recommendation:

The recommendation is for the Board of Trustees to approve the Agreement for the Purchase of Attendance Credits for the 2026-2027 school year and to delegate contractual authority to obligate the school district under TEC, Chapters 48 and 49 to the Superintendent.