LISD
LEWISVILLE ISD

Action Item

Date: August 27, 2026 **Division**: Finance

Subject: Consider Approval of Final Year-End 2025-26 Budget Amendments

Background Information:

- State Law requires the district to adopt a budget prior to the beginning of the fiscal year, which is September 1st of each year. Budget amendments are required when a need exists to increase or decrease the General Operating, Child Nutrition, and Debt Service Budgets. The budget may be amended by action of the Board of Trustees as needed throughout the year.

Administrative Consideration:

- Budget Amendment Number 3 (General Operating Budget) – Increase budget for Function 71 for lease accounting requirements per GASB 87 and 96. Adjust the General Fund budget to match projected actuals for 2025-2026.
- Budget Amendment Number 4 (Child Nutrition Budget) – Adjust the Child Nutrition budget to match projected actuals for 2025-2026.
- Budget Amendment Number 5 (Debt Service Budget) – Increase budget for Function 71 to match projected actuals for 2025-2026. The significant increase for Function 71 is the result of the full principal payment of $29.9 million for the 2010 QSCB Bond and the $4.2 million defeasement as part of the FY26 Debt Management Plan.

Recommendations:

- That the Lewisville ISD Board of Trustees approves Budget Amendments 3, 4, and 5 for the General Fund, Child Nutrition Fund, and Debt Service Fund as presented.

Timeline/Report:

- Effective upon approval.

LEWISVILLE ISD
PROPOSED BUDGET AMENDMENTS
NUMBER 3, 4, AND 5

Number	General Fund	Func	Function Description	Amendment Description	Revenues Increase	Revenues Decrease	Expenditures Increase	Expenditures Decrease
3	199	11	Instruction	Adjust YE Budget to Projected Actuals				$ 3,000,000
	199	12	Instructional Resources and Media Services	Adjust YE Budget to Projected Actuals				
	199	13	Curriculum and Staff Development	Adjust YE Budget to Projected Actuals				
	199	21	Instructional Leadership	Adjust YE Budget to Projected Actuals				
	199	23	School Leadership	Adjust YE Budget to Projected Actuals			$ 400,000	
	199	31	Guidance, Counseling and Evaluation Services	Adjust YE Budget to Projected Actuals				$ 150,000
	199	32	Social Work Services	Adjust YE Budget to Projected Actuals			$ 100,000	
	199	33	Health Services	Adjust YE Budget to Projected Actuals			$ 150,000	
	199	34	Student Transportation	Adjust YE Budget to Projected Actuals			$ 450,000	
	199	35	Food Services	Adjust YE Budget to Projected Actuals			$ 25,000	
	199	36	Extracurricular Activities	Adjust YE Budget to Projected Actuals				
	199	41	General Administration	Adjust YE Budget to Projected Actuals				$ 250,000
	199	51	Facilities Maintenance and Operations	Adjust YE Budget to Projected Actuals				$ 500,000
	199	52	Security and Monitoring Services	Adjust YE Budget to Projected Actuals				$ 200,000
	199	53	Data Processing Services	Adjust YE Budget to Projected Actuals				$ 300,000
	199	61	Community Services	Adjust YE Budget to Projected Actuals				$ 500,000
	199	71	Debt Service	GASB 87 and 96			$ 3,275,000	
	199	81	Facilities Acquisition and Construction	Adjust YE Budget to Projected Actuals				
	199	91	Contracted Instructed Services Between Schools	Adjust YE Budget to Projected Actuals			$ 400,000	
	199	93	Payments Related to Shared Services Arrangements	Adjust YE Budget to Projected Actuals			$ 50,000	
	199	95	Payments to JJAEP	Adjust YE Budget to Projected Actuals			$ 25,000	
	199	99	Other Intergovernmental Charges	Adjust YE Budget to Projected Actuals			$ 25,000	
					$ -	**$ -**	**$ 4,900,000**	**$ 4,900,000**

Number	Child Nutrition Fund	Func	Function Description	Amendment Description	Revenues Increase	Revenues Decrease	Expenditures Increase	Expenditures Decrease
4	240	35	Food Services	Adjust YE Budget to Projected Actuals				$ 100,000
	240	51	Facilities Maintenance and Operations	Adjust YE Budget to Projected Actuals			$ 100,000	
					$ -	**$ -**	**$ 100,000**	**$ 100,000**

Number	Debt Service Fund	Func	Function Description	Amendment Description	Revenues Increase	Revenues Decrease	Expenditures Increase	Expenditures Decrease
5	599	71	Debt Service	Adjust YE Budget to Projected Actuals			$ 24,000,000	
					$ -	**$ -**	**$ 24,000,000**	**$ -**