

# Board Information Item

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Information Packet

Board Agenda Information

Board Agenda Action

Board Agenda Consent

01/13/2025

**Subject:** Approve Budget Amendments: January 2025

**Contact Person:** Derick Sibley, Chief Financial Officer

**Policy/Code:** Texas Education Code 44.006

**Priority and Performance Objective:** Priority 4: Strong Financial Stewardship and Internal System Efficiency  
Objective 4.1: Transparent Financial Stewardship

**Summary:** The Board of Trustees adopted the budget for the 2024-2025 school year on June 17, 2024. Budgets for the General Fund, Child Nutrition Funds, and Debt Service Fund were included in the official District budget. Budgets are prepared and approved at fund and function levels to comply with the State's required level of control.

Budget amendments are necessary throughout the year to realign funds. Realignment of funds will increase and/or decrease various function levels within the budget. All necessary budget amendments that change the function level should be formally approved by the Board of Trustees and recorded in Board minutes.

**Attachments:** Budget Amendment Report as of January 7, 2025, for funds approved by the Board:

- General Operating Budget
- General Operating Budget (Details)

**Recommendation:** The recommendation is for the Board of Trustees to approve the budget amendments as presented.

**GRAPEVINE-COLLEYVILLE ISD  
GENERAL OPERATING BUDGET  
Cross-Function Budget Changes as of January 7, 2025**

	Original Budget	Previously Amended Budget	Amendments 1/7/2025	Proposed Amended Budget
<b>REVENUE</b>				
Tax Revenue	\$ 167,367,156	\$ 167,367,156	\$ -	\$ 167,367,156
Other Local Revenue		-	-	-
State Revenue	15,264,870	15,264,870	-	15,264,870
Federal Revenue	2,664,346	2,664,346	-	2,664,346
<b>TOTAL REVENUE</b>	<b>\$ 185,296,372</b>	<b>\$ 185,296,372</b>	<b>\$ -</b>	<b>\$ 185,296,372</b>
<b>EXPENDITURES</b>				
11 Instruction	\$ 86,373,225	\$ 86,868,980	\$ 37,510	\$ 86,906,490
12 Instructional Resources & Media	1,518,456	1,524,386	-	1,524,386
13 Staff Development	728,546	728,752	-	728,752
21 Instructional Leadership	3,783,378	3,734,527	1,190	3,735,717
23 School Leadership	8,614,847	8,671,242	(119)	8,671,123
31 Guidance & Counseling	5,771,468	5,862,737	-	5,862,737
32 Social Work Services	166,394	167,612	-	167,612
33 Health Services	1,816,346	1,828,877	-	1,828,877
34 Transportation	3,977,158	4,000,138	-	4,000,138
35 Child Nutrition	-	-	-	-
36 Co-curricular/Extra-curricular	3,948,178	3,962,526	1,300	3,963,826
41 General Administration	4,244,704	4,271,602	-	4,271,602
51 Maintenance & Operations	15,985,584	16,215,513	(40,000)	16,175,513
52 Security	522,940	528,317	119	528,436
53 Data Processing	1,710,100	1,715,433	-	1,715,433
61 Community Services	2,948,707	2,968,994	-	2,968,994
81 Facilities Acquisition and Construction	-	-	-	-
95 Payments to JJAEP	34,825,656	34,825,656	-	34,825,656
91 Contr. Instr. Svc. Between Schools	-	-	-	-
97 Tax Increment Fund Payments	6,929,410	6,929,410	-	6,929,410
99 Other Intergovernmental Charge	959,744	959,744	-	959,744
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,824,841</b>	<b>\$ 185,764,446</b>	<b>\$ -</b>	<b>\$ 185,764,446</b>
<b>Other Financing Sources/(Uses)</b>				
Other Resources	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Budgeted Revenues over (under) Expenditures</b>	<b>\$ 471,531</b>	<b>\$ (468,074)</b>	<b>\$ -</b>	<b>\$ (468,074)</b>
<b>Beginning Fund Balance*</b>	<b>\$ 43,849,913</b>	<b>\$ 43,849,913</b>		<b>\$ 43,849,913</b>
<b>Ending Fund Balance</b>	<b>\$ 44,321,444</b>	<b>\$ 43,381,839</b>		<b>\$ 43,381,839</b>

\*Beginning Fund Balance per ACFR FY24

**Cross-Function Budget Changes for January 2025, as of January 7, 2025**

**General Operating Fund**

The General Operating Fund did not increase in revenues & expenditures; therefore, there is no change to fund balance.

**Expenditures:**

<u>B/C No.</u>	<u>Off-set Function</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
<b>Function 11-Instruction</b>				
24-00557	21	909	\$ (1,190)	Transfer to purchase Education Day supplies
24-00574	36	004	(1,300)	Transfer to cover Debate Travel
24-00586	11	738	\$ 40,000	Transfer to cover Liability Insurance Deductible

<b>TOTAL FUNCTION 11</b>	<b>\$ 37,510</b>
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**Function 21-Instructional Leadership**

24-00557	11	909	\$ 1,190	Transfer to purchase Education Day supplies
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<b>TOTAL FUNCTION 21</b>	<b>\$ 1,190</b>
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**Function 23-School Leadership**

24-00545	52	044	\$ (119)	Transfer to purchases visitor badges
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<b>TOTAL FUNCTION 23</b>	<b>\$ (119)</b>
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**Function 36-Co-Curricular/Extra-curricular**

24-00574	11	004	\$ 1,300	Transfer to cover Debate Travel
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<b>TOTAL FUNCTION 36</b>	<b>\$ 1,300</b>
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**Function 51-Maintenance & Operations**

24-00586	11	738	\$ (40,000)	Transfer to cover Liability Insurance Deductible
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<b>TOTAL FUNCTION 51</b>	<b>\$ (40,000)</b>
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**Function 52-Security Services**

24-00545	23	044	\$ 119	Transfer to purchases visitor badges
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<b>TOTAL FUNCTION 52</b>	<b>\$ 119</b>
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<b>Total Expenditures</b>	<b>\$ -</b>
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<b>Increase / (Decrease) to Fund Balance</b>	<b>\$ -</b>
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