

Board Information Item

Information Packet

Board Agenda Information

Board Agenda Action

Board Agenda Consent

12/16/2024

Subject: Approve Budget Amendments: December 2024

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 December 6, 2024, 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 December 6, 2024**

	Original Budget	Previously Amended Budget	Amendments 12/6/2024	Proposed Amended Budget
REVENUE				
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
TOTAL REVENUE	\$ 185,296,372	\$ 185,296,372	\$ -	\$ 185,296,372
EXPENDITURES				
11 Instruction	\$ 86,373,225	\$ 86,880,430	\$ (11,450)	\$ 86,868,980
12 Instructional Resources & Media	1,518,456	1,524,336	50	1,524,386
13 Staff Development	728,546	728,649	103	728,752
21 Instructional Leadership	3,783,378	3,734,527	-	3,734,527
23 School Leadership	8,614,847	8,671,392	(150)	8,671,242
31 Guidance & Counseling	5,771,468	5,861,290	1,447	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	3,965,759	(3,233)	3,962,526
41 General Administration	4,244,704	4,271,602	-	4,271,602
51 Maintenance & Operations	15,985,584	16,205,513	10,000	16,215,513
52 Security	522,940	525,084	3,233	528,317
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
TOTAL EXPENDITURES	\$ 184,824,841	\$ 185,764,446	\$ -	\$ 185,764,446
Other Financing Sources/(Uses)				
Other Resources	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Budgeted Revenues over (under) Expenditures	\$ 471,531	\$ (468,074)	\$ -	\$ (468,074)
Beginning Fund Balance*	\$ 45,102,193	\$ 45,102,193		\$ 45,102,193
Ending Fund Balance	\$ 45,573,724	\$ 44,634,119		\$ 44,634,119

*Beginning balance is unaudited and subject to change

Cross-Function Budget Changes for December 2024, as of December 6, 2024

General Operating Fund

The General Operating Fund increased 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>
Function 11-Instruction				
24-00515	31	004	\$ (1,000)	Budget Transfer to cover Social Worker Conference
24-00519	51	916	(10,000)	Budget Transfer to cover construction cost for CHHS CTE classroom
24-00534	23	042	(450)	Budget Transfer to purchase printer for Athletic Office
TOTAL FUNCTION 11			\$ (11,450)	
Function 12- Instructional Resources & Media				
24-00492	12	001	50	Budget Transfer to purchase Library Membership
TOTAL FUNCTION 12			\$ 50	
Function 13-Curriculum Development & Instructional Staff Development				
24-00478	23	108	\$ 600	Budget Transfer to purchase reading materials for staff development
24-00492	12	001	(50)	Budget Transfer to purchase Library Membership
24-00525	31	042	(447)	Budget Transfer to cover Counselor Travel
TOTAL FUNCTION 13			\$ 103	
Function 23-School Leadership				
24-00478	13	108	\$ (600)	Budget Transfer to purchase reading materials for staff development
24-00534	23	042	450	Budget Transfer to purchase printer for Athletic Office
TOTAL FUNCTION 23			\$ (150)	
Function 31-Guidance & Counseling Services				
24-00515	11	004	\$ 1,000	Budget Transfer to cover Social Worker Conference
24-00525	13	042	447	Budget Transfer to cover Counselor Travel
TOTAL FUNCTION 31			\$ 1,447	
Function 36-Co-Curricular/Extra-curricular				
24-00474	52	936	\$ (3,233)	Budget Transfer for Red Rail Security
TOTAL FUNCTION 36			\$ (3,233)	
Function 51-Plant Maintenance & Operations				
24-00519	11	916	10,000	Budget Transfer to cover construction cost for CHHS CTE classroom
TOTAL FUNCTION 51			\$ 10,000	
Function 52-Security Services				
24-00474	36	936	\$ 3,233	Budget Transfer for Red Rail Security
TOTAL FUNCTION 52			\$ 3,233	
Total Expenditures			\$ -	
Increase/(Decrease) to Fund Balance			\$ -	