

# Board Information Item

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	<div>Information Packet <input type="checkbox"/></div> <div>Board Agenda Information <input type="checkbox"/></div> <div>Board Agenda Action <input type="checkbox"/></div> <div>Board Agenda Consent <input checked="" type="checkbox"/></div> <div>12/15/2025</div>
<b>Subject:</b>	Approve Budget Amendments: December 2025
<b>Contact Person:</b>	David Johnson, Chief Financial Officer
<b>Policy/Code:</b>	Texas Education Code 44.006
<b>Priority and Performance Objective:</b>	Priority 4: Strong Financial Stewardship and Internal System Efficiency Objective 4.1: Transparent Financial Stewardship
<b>Summary:</b>	<p>The Board of Trustees adopted the budget for the 2025-2026 school year on June 16, 2025. 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.</p> <p>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.</p>
<b>Attachments:</b>	<p>Budget Amendment Report for December 2025, for funds approved by the Board:</p> <ul style="list-style-type: none"><li>• General Operating Budget</li><li>• General Operating Budget (Details)</li></ul>
<b>Recommendation:</b>	The recommendation is for the Board of Trustees to approve the budget amendments as presented.

**GRAPEVINE-COLLEYVILLE ISD**  
**GENERAL OPERATING BUDGET AMENDMENT #5**  
**December 15, 2025 for Fiscal Year 2025-2026**

	Original Budget	Previously Amended Budget	Amendments December 2025	Proposed Amended Budget
<b>REVENUE</b>				
Tax Revenue	\$ 165,380,318	\$ 165,380,318	\$ -	\$ 165,380,318
Other Local Revenue		-	-	-
State Revenue	29,687,000	\$ 29,687,000	-	29,687,000
Federal Revenue	2,048,493	2,048,493	-	2,048,493
<b>TOTAL REVENUE</b>	<b>\$ 197,115,811</b>	<b>\$ 197,115,811</b>	<b>\$ -</b>	<b>\$ 197,115,811</b>
<b>EXPENDITURES</b>				
11 Instruction	\$ 87,885,963	\$ 87,893,811	\$ 1,985	\$ 87,895,796
12 Instructional Resources & Media	1,551,049	1,550,749		1,550,749
13 Staff Development	554,371	550,304	(2,200)	548,104
21 Instructional Leadership	3,535,500	3,510,863		3,510,863
23 School Leadership	9,094,940	9,117,981	(112)	9,117,869
31 Guidance & Counseling	6,447,875	6,461,242		6,461,242
32 Social Work Services	169,191	169,191		169,191
33 Health Services	1,809,715	1,815,045		1,815,045
34 Transportation	4,101,900	4,107,734		4,107,734
35 Child Nutrition	-	-		-
36 Co-curricular/Extra-curricular	4,256,007	4,249,295		4,249,295
41 General Administration	4,546,735	4,556,687		4,556,687
51 Maintenance & Operations	17,223,794	17,299,298	327	17,299,625
52 Security	3,237,432	3,237,872		3,237,872
53 Data Processing	1,725,710	1,620,110		1,620,110
61 Community Services	2,625,124	2,625,124		2,625,124
71 Debt Service	596,411	596,411		596,411
91 Contr. Instr. Svc. Between Schools	31,136,749	32,612,802		32,612,802
97 Tax Increment Fund Payments	15,536,759	15,536,759		15,536,759
99 Other Intergovernmental Charge	1,080,586	1,080,586		1,080,586
<b>TOTAL EXPENDITURES</b>	<b>\$ 197,115,811</b>	<b>\$ 198,591,864</b>	<b>\$ -</b>	<b>\$ 198,591,864</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>\$ -</b>	<b>\$ (1,476,053)</b>	<b>\$ -</b>	<b>\$ (1,476,053)</b>
<b>Beginning Fund Balance*</b>	<b>\$ 41,840,654</b>	<b>\$ 41,840,654</b>		<b>\$ 41,840,654</b>
<b>Ending Fund Balance</b>	<b>\$ 41,840,654</b>	<b>\$ 40,364,601</b>		<b>\$ 40,364,601</b>

*\*Beginning balance is unaudited and subject to change*

## Cross-Function & Fund Balance Budget Changes December 15, 2025 for Fiscal Year 2025-2026

### General Operating Fund

The General Operating Fund expenditure transfers are offsetting across functions, so there is a net zero impact on fund balance.

#### Expenditures:

<u>BR No.</u>	<u>Offset Function</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
<b>Function 11-Instruction</b>				
25-00477	23	004	\$ (2,888)	iPads and Apple Pencils for CHHS Admin for Campus Duties and Classroom Observations
25-00479	23	102	1,500	Instructional supplies for the classroom
25-00509	13	915	2,200	First Year Teachers substitutes to cover classrooms during campus walk-throughs
25-00515	51	916	(327)	Replacement motor for walk-in fridge in culinary kitchen
25-00522	23	001	1,500	for GHS copier lease
<b>TOTAL FUNCTION 11</b>			<b>\$ 1,985</b>	
<b>Function 13-Curriculum Development &amp; Instructional Staff Development</b>				
25-00509	11	915	\$ (2,200)	First Year Teachers substitutes to cover classrooms during campus walk-throughs
<b>TOTAL FUNCTION 13</b>			<b>\$ (2,200)</b>	
<b>Function 23-School Leadership</b>				
25-00477	11	004	\$ 2,888	iPads and Apple Pencils for CHHS Admin for Campus Duties and Classroom Observations
25-00479	11	102	(1,500)	Instructional supplies for the classroom
25-00522	11	001	(1,500)	for GHS copier lease
<b>TOTAL FUNCTION 23</b>			<b>\$ (112)</b>	
<b>Function 51-Plant Maintenance &amp; Operations</b>				
25-00515	11	916	\$ 327	Replacement motor for walk-in fridge in culinary kitchen
<b>TOTAL FUNCTION 51</b>			<b>\$ 327</b>	
<b>Total Expenditures</b>			<b>\$ -</b>	
<b>Increase/(Decrease) to Fund Balance</b>			<b>\$ -</b>	