



Consent Item

Date: April 13, 2026

Division: Finance

Subject: Consider Approval of Proposed Budget Amendments for the General Fund and Child Nutrition Fund

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. As the need arises, budget amendments are proposed 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 circumstances require throughout the year.

Administrative Consideration:

- FY 2026 Budget Amendment Number 1 (General Fund) – Increase function 34, Transportation in the General Fund by \$1,136,000 for fuel costs. Adjust the General Fund budget to match projected actuals for 2025-2026. This amendment will be a \$1,136,000 reduction to the fund balance.
- FY 2026 Budget Amendment Number 2 (Child Nutrition Fund) – Decrease revenue by \$1,103,261 to reflect the actual indirect cost charged by the district.

Recommendations:

- That the Lewisville ISD Board of Trustees approves FY 2026 Budget Amendments #1 and #2 for the General Fund and Child Nutrition Fund as presented.

Timeline/Report:

- Effective upon approval.

**LEWISVILLE ISD
PROPOSED BUDGET AMENDMENTS
NUMBER 1 AND 2**

| Number | Fund | Func | Description | Revenues | | Expenditures | |
|--------|------|------|---|----------|----------|--------------|--------------|
| | | | | Increase | Decrease | Increase | Decrease |
| 1 | 199 | 34 | Increase in fuel estimates and supplemental transportation services | | | \$ | 1,136,000 |
| 1 | 199 | 11 | Adjust Mid Year Budgets to Actuals | | | \$ | 478,410 |
| 1 | 199 | 12 | Adjust Mid Year Budgets to Actuals | | | | \$ 1,354 |
| 1 | 199 | 13 | Adjust Mid Year Budgets to Actuals | | | \$ | 73,558 |
| 1 | 199 | 21 | Adjust Mid Year Budgets to Actuals | | | | \$ 1,033,740 |
| 1 | 199 | 23 | Adjust Mid Year Budgets to Actuals | | | \$ | 184,774 |
| 1 | 199 | 31 | Adjust Mid Year Budgets to Actuals | | | \$ | 213,368 |
| 1 | 199 | 33 | Adjust Mid Year Budgets to Actuals | | | \$ | 766 |
| 1 | 199 | 34 | Adjust Mid Year Budgets to Actuals | | | \$ | 1,050,092 |
| 1 | 199 | 36 | Adjust Mid Year Budgets to Actuals | | | | \$ 26,469 |
| 1 | 199 | 41 | Adjust Mid Year Budgets to Actuals | | | | \$ 1,425,940 |
| 1 | 199 | 51 | Adjust Mid Year Budgets to Actuals | | | \$ | 406,331 |
| 1 | 199 | 52 | Adjust Mid Year Budgets to Actuals | | | \$ | 22,608 |
| 1 | 199 | 53 | Adjust Mid Year Budgets to Actuals | | | | \$ 6,640 |
| 1 | 199 | 61 | Adjust Mid Year Budgets to Actuals | | | \$ | 42,887 |
| 1 | 199 | 81 | Adjust Mid Year Budgets to Actuals | | | \$ | 11,349 |
| 1 | 199 | 93 | Adjust Mid Year Budgets to Actuals | | | \$ | 10,000 |
| | | | | \$ | - | \$ | - |
| | | | | | | \$ | 3,630,143 |
| | | | | | | \$ | 2,494,143 |

| Number | Fund | Func | Description | Revenues | | Expenditures | |
|--------|------|------|---|----------|--------------|--------------|-----------|
| | | | | Increase | Decrease | Increase | Decrease |
| 2 | 240 | 00 | Correction of indirect cost original budget | | \$ 1,103,261 | | |
| | | | | \$ | - | \$ | 1,103,261 |
| | | | | | | \$ | - |
| | | | | | | \$ | - |