

# Board Information Item

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Information  
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Board Agenda  
Information

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Board Agenda  
Action

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Board Agenda  
Consent

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09/29/2025

**Subject:**

Act on Agreement for the Purchase of Attendance Credits

**Contact Person:**

David Johnson, Chief Financial Officer

**Policy/Code:**

Texas Education Code, Chapters 48 and 49

**Priority and  
Performance  
Objective:**

Priority 4: Strong Financial Stewardship and Internal System  
Efficiency

Objective 4.1: Transparent Financial Stewardship

**Summary:**

Pursuant to Texas Education Code (TEC), §48.257 and §49.004, the Texas Education Agency (TEA) has determined that Grapevine-Colleyville ISD's Tier One local share under TEC §48.256 will exceed the district's entitlement for school year 2025-2026.

As established under TEC §48.269, determinations for districts subject to recapture are based on estimates of enrollment for school year 2025-2026 and estimated property values for tax year 2025. Because TEA does not yet have final state certified property values for tax year 2025, the agency is using 2024 state certified values increased by 5.6%, in accordance with the 2025-2026 General Appropriations Act.

Based on these estimates, Grapevine-Colleyville ISD's estimated local yield per penny per student in weighted average daily attendance (WADA) exceeds the Tier Two guaranteed yield of \$49.28. As a result, Grapevine-Colleyville ISD will be required to reduce its excess local revenue for the 2025-2026 school year using one or more of the statutory options available.

For the 2025-2026 school year, Grapevine-Colleyville ISD will have local revenues in excess of entitlement and has the following five options available to reduce the revenue under TEC, Chapter 49:

1. Consolidation with another district;
2. Detachment of territory;
3. Purchase of average daily attendance credits;
4. Education of nonresident students;
5. Tax base consolidation with another district.

Districts have historically selected and the District's administration recommends Option 3 to reduce revenue for the 2025-2026 school year. This option has been used for many years.

Additionally, in order to submit the contract via the Excess Local Revenue module, the Board must delegate authority to obligate the District under TEC Chapter 49 to the Superintendent. The following language is required to be recorded in the Board minutes that will also be submitted to TEA:

*"For the 2025-2026 school year, the we delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the Superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included the approval of the Agreement for the Purchase of Attendance Credits."*

**Attachments:**

Agreement for the Purchase of Attendance Credits

**Recommendation:**

The recommendation is for the Board of Trustees to approve the Agreement for the Purchase of Attendance Credits for the 2025-2026 school year and to delegate contractual authority to obligate the school district under TEC, Chapters 48 and 49 to the Superintendent.

## Agreement for the Purchase of Attendance Credit

This agreement is entered into pursuant to the Texas Education Code (TEC), Chapter 49, Subchapters A and D, and rules adopted by the commissioner of education as authorized by the TEC, §49.006. The purpose of this agreement is to enable the district to reduce its local revenue level to a level not to exceed the level established under TEC, §48.257 for the school year.

The school year to which this agreement applies is 2025-2026 (the "school year").

The agreement is for Grapevine-Colleyville ISD School District ("the district"), with a county-district number of 220906, to purchase attendance credit from the state for the school year.

This agreement is subject to the approval of the voters of the district as provided by the TEC, §49.156. The board of trustees of the district agrees to submit to the commissioner of education, on request, a certified copy of the board minutes showing the canvass of the election.

Initial payments will be based on the commissioner's estimate of the total cost of credit as determined under TEC, §49.153, using the district's projected maintenance and operations tax revenue that exceeds the level established under TEC, §48.257 for the school year. The district agrees to make the payments in accordance with the schedule specified in the TEC, §49.154.

The total cost of credit will be determined by the commissioner in accordance with the TEC, §49.153, when final data on the district's maintenance and operations tax revenue that exceeds the level established under TEC, §48.257 for the school year is available. If that amount is less than the amount paid by the district through August 15 of the school year, the difference will be refunded. If that amount is greater than the amount paid, the district shall remit an amount equal to the difference for deposit in the state treasury to be used for the Foundation School Program.

The cost of purchased attendance credit will be reduced for county appraisal district costs. The reduction will be computed in accordance with the TEC, §49.157. If the reduction exceeds the cost for the school year, the difference will be carried forward and applied to each subsequent year's cost until the total amount of the reduction has been exhausted.

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Signature of President, Board of Trustees

Date: \_\_\_\_\_

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Signature of Secretary, Board of Trustees

Date: \_\_\_\_\_

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Signature of Superintendent

Dr. Bradley Schnautz

Date:

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Typed Name of Superintendent

Date:

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Signature of Commissioner of Education or Designee