

Board Information Item

	<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>08/25/2025</div>
Subject:	Approve Budget Amendments: August 2025
Contact Person:	David Johnson, 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:	<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>
Attachments:	<p>Budget Amendment Report for August 2025, for funds approved by the Board:</p> <ul style="list-style-type: none">• General Operating Budget• General Operating Budget (Details)• Child Nutrition Budget• Child Nutrition Budget (Details)• Debt Service Budget
Recommendation:	The recommendation is for the Board of Trustees to approve the budget amendments as presented.

GRAPEVINE-COLLEYVILLE ISD
GENERAL OPERATING BUDGET AMENDMENT #1
August 25, 2025 for Fiscal Year 2025-2026

	Original Budget	Amendments August 2025	Proposed Amended Budget
REVENUE			
Tax Revenue	\$ 165,380,318	\$ -	\$ 165,380,318
State Revenue	29,687,000	-	29,687,000
Federal Revenue	2,048,493	-	2,048,493
TOTAL REVENUE	\$ 197,115,811	\$ -	\$ 197,115,811
EXPENDITURES			
11 Instruction	\$ 87,885,963	\$ (1,648)	\$ 87,884,315
12 Instructional Resources & Media	1,551,049	-	1,551,049
13 Staff Development	554,371	-	554,371
21 Instructional Leadership	3,535,500	-	3,535,500
23 School Leadership	9,094,940	9,148	9,104,088
31 Guidance & Counseling	6,447,875	-	6,447,875
32 Social Work Services	169,191	-	169,191
33 Health Services	1,809,715	-	1,809,715
34 Transportation	4,101,900	-	4,101,900
35 Child Nutrition	50,439	-	50,439
36 Co-curricular/Extra-curricular	4,256,007	-	4,256,007
41 General Administration	4,546,735	(7,500)	4,539,235
51 Maintenance & Operations	17,173,355	-	17,173,355
52 Security	3,237,432	-	3,237,432
53 Data Processing	1,725,710	-	1,725,710
61 Community Services	2,625,124	-	2,625,124
71 Debt Service	596,411	-	596,411
91 Contr. Instr. Svc. Between Schools	31,136,749	-	31,136,749
97 Tax Increment Fund Payments	15,536,759	-	15,536,759
99 Other Intergovernmental Charge	1,080,586	-	1,080,586
TOTAL EXPENDITURES	\$ 197,115,811	\$ -	\$ 197,115,811
Other Financing Sources/(Uses)			
Other Resources	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -
Budgeted Revenues over (under) Expenditures	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 41,840,654		\$ 41,840,654
Ending Fund Balance	\$ 41,840,654		\$ 41,840,654

Cross-Function & Fund Balance Budget Changes
August 25, 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>B/C No.</u>	<u>Off-set Function</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
<i>Function 11-Instruction</i>				
25-00005	23	007	\$ 80.00	Transfer to pay for teacher badges at IUniversity Prep
25-00008	23	102	\$ 495.00	To purchase CES portion of Plan4Learning software
25-00019/20	23	101	\$ (1,728.00)	Transfer for STEMscopes software
25-00021	23	104	\$ (495.00)	To purchase TES portion of Plan4Learning software
TOTAL FUNCTION 11			\$ (1,648.00)	

Function 23-School Leadership

25-00005	11	007	\$ (80.00)	Transfer to pay for teacher badges at IUniversity Prep
25-00008	11	102	\$ (495.00)	To purchase CES portion of Plan4Learning software
25-00013/26/92	41	728	\$ 7,500.00	Transfer to cover T-TESS training
25-00019/20	11	922	\$ 1,728.00	Transfer for STEMscopes software
25-00021	11	104	\$ 495.00	To purchase TES portion of Plan4Learning software
TOTAL FUNCTION 23			\$ 9,148.00	

Function 41-General Administration

25-00013/26/92	23	728	\$ (7,500.00)	Transfer to cover T-TESS training
TOTAL FUNCTION 41			\$ (7,500.00)	

Total Expenditures **\$ -**

Increase/(Decrease) to Fund Balance **\$ -**

**GRAPEVINE-COLLEYVILLE ISD
CHILD NUTRITION BUDGET AMENDMENT #1
August 25, 2025 for Fiscal Year 2025-2026**

	Original Budget	Amendments August 2025	Proposed Amended Budget
REVENUE			
Local Revenue	\$ 4,275,119	\$ 179,231	\$ 4,454,350
State Revenue	17,500	-	17,500
Federal Revenue	<u>2,205,505</u>	<u>-</u>	<u>2,205,505</u>
TOTAL REVENUE	<u>\$ 6,498,124</u>	<u>\$ 179,231</u>	<u>\$ 6,677,355</u>
EXPENDITURES			
35 Food Services	\$ 6,474,697	\$ 179,231	\$ 6,653,928
51 Maintenance & Operations	<u>700</u>	<u>-</u>	<u>700</u>
TOTAL EXPENDITURES	<u>\$ 6,475,397</u>	<u>\$ 179,231</u>	<u>\$ 6,654,628</u>
Budgeted Revenues over (under) Expenditures	\$ 22,727	\$ -	\$ 22,727

Cross-Function & Fund Balance Budget Changes
August 25, 2025 for Fiscal Year 2025-2026

Child Nutrition Fund

The Child Nutrition revenues and expenditures are increasing equally, so there is a net zero impact on the fund balance.

Revenues/Other Sources:

<u>B/C No.</u>	<u>Off-set Function</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
25-00005	--	963	\$ 179,231.48	Nutrition Supply Chain grant

Total Revenues	\$ 179,231.48
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Expenditures:

<u>B/C No.</u>	<u>Off-set Function</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
<i>Function 35-Food Services</i>				
25-00005	--	963	\$ 179,231.48	Nutrition Supply Chain grant

TOTAL FUNCTION 35	\$ 179,231.48
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TOTAL EXPENDITURES	\$ 179,231.48
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Increase / (Decrease) to Fund Balance	\$ -
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**GRAPEVINE-COLLEYVILLE ISD
DEBT SERVICE BUDGET AMENDMENT #1
August 25, 2025 for Fiscal Year 2025-2026**

	Original Budget	Amendments August 2025	Proposed Amended Budget
REVENUE			
Tax Revenue	\$ 38,159,839	\$ -	\$ 38,159,839
Interest Revenue	1,852,000	-	1,852,000
State Revenue	2,741,841	-	2,741,841
Other Sources	3,215,250	-	3,215,250
TOTAL REVENUE	<u>\$ 45,968,930</u>	<u>\$ -</u>	<u>\$ 45,968,930</u>
EXPENDITURES			
71 Debt Service-Principal	\$ 16,945,659	3,140,000	\$ 20,085,659
71 Debt Service-Interest & Fees	26,882,104	(2,479,008)	24,403,096
TOTAL EXPENDITURES	<u>\$ 43,827,763</u>	<u>\$ 660,992</u>	<u>\$ 44,488,755</u>
Other Financing Sources/(Uses)			
Other Resources	\$ -	\$ 135,271,562	\$ 135,271,562
Other Uses	-	134,383,698	134,383,698
Total Other Financing Sources/(Uses)	<u>\$ -</u>	<u>\$ 887,864</u>	<u>\$ 887,864</u>
Budgeted Revenues over (under) Expenditures	\$ 2,141,167	\$ 226,872	\$ 2,368,039
Beginning Fund Balance	<u>\$ 68,872,542</u>		<u>\$ 68,872,542</u>
Ending Fund Balance	<u>\$ 71,013,709</u>		<u>\$ 71,240,581</u>