

Board Information Item

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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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05/19/2025

Subject: Approve Budget Amendments: May 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: 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 May 12, 2025, 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 May 12, 2025**

	Original Budget	Previously Amended Budget	Amendments 5/12/2025	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	\$ 86,849,033	\$ (26,465)	\$ 86,822,568
12 Instructional Resources & Media	1,518,456	1,524,331	-	1,524,331
13 Staff Development	728,546	728,403	(150)	728,253
21 Instructional Leadership	3,783,378	3,733,357	150	3,733,507
23 School Leadership	8,614,847	8,670,531	27,564	8,698,095
31 Guidance & Counseling	5,771,468	5,876,012	-	5,876,012
32 Social Work Services	166,394	167,612	-	167,612
33 Health Services	1,816,346	1,828,974	70	1,829,044
34 Transportation	3,977,158	3,979,481	-	3,979,481
35 Child Nutrition	-	-	-	-
36 Co-curricular/Extra-curricular	3,948,178	3,962,726	(1,134)	3,961,592
41 General Administration	4,244,704	4,271,602	-	4,271,602
51 Maintenance & Operations	15,985,584	16,241,831	-	16,241,831
52 Security	522,940	531,316	(35)	531,281
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	\$ 43,849,913	\$ 43,849,913		\$ 43,849,913
Ending Fund Balance	\$ 44,321,444	\$ 43,381,839		\$ 43,381,839

Cross-Function & Fund Balance Budget Changes for May 2025, as of May 12, 2025

General Operating Fund

The General Operating Fund did not increase in revenues or 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>
<i>Function 11-Instruction</i>				
24-01139	33	044	\$ (70)	to cover supplies
24-01155	23	008	276	Top Recognition Awards on May 6
24-01182	23	041	60	to cover negative balance in account
24-01192	36	941	3,269	to cover outstanding services invoices for GHS Band
24-01199	23	007	(30,000)	Marketing expenses for IUniversity Prep

TOTAL FUNCTION 11	\$ (26,465)
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Function 13-Curriculum Development & Instructional Staff Development

24-01164	21	932	\$ (150)	for AVID travel
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TOTAL FUNCTION 13	\$ (150)
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Function 21-Instructional Leadership

24-01164	13	932	\$ 150	for AVID travel
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TOTAL FUNCTION 21	\$ 150
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Function 23-School Leadership

24-01154	36	007	(1,800)	Staff travel cost for National History Day
24-01155	11	008	(276)	Top Recognition Awards on May 6
24-01170	36	007	(300)	Additional staff travel cost for National History Day
24-01182	11	041	(60)	to cover negative balance in account
24-01199	11	007	30,000	Marketing expenses for IUniversity Prep

TOTAL FUNCTION 23	\$ 27,564
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Function 33-Health Services

24-01139	11	044	\$ 70	to cover supplies
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TOTAL FUNCTION 33	\$ 70
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Function 36-Co-curricular Activities

24-01154	23	007	1,800	Staff travel cost for National History Day
24-01157	52	008	35	To clear negative balance in account
24-01170	23	007	300	Additional staff travel cost for National History Day
24-01192	11	941	(3,269)	to cover outstanding services invoices for GHS Band

TOTAL FUNCTION 36	\$	(1,134)
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Function 51-Plant Maintenance & Operations

TOTAL FUNCTION 51	\$	-
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Function 52 - Security Services

24-01157	36	008	(35)	To clear negative balance in account
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TOTAL FUNCTION 52	\$	(35)
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Total Expenditures	\$	-
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Increase/(Decrease) in Expenditures	\$	-
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