

# Board Information Item

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	<table><tr><td>Information Packet</td><td>Board Agenda Information</td><td>Board Agenda Action</td><td>Board Agenda Consent</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr><tr><td colspan="4">09/29/2025</td></tr></table>	Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	09/29/2025			
Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>										
09/29/2025													
<b>Subject:</b>	Approve Budget Amendments: September 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 September 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><li>• Child Nutrition Budget</li><li>• Child Nutrition Budget (Details)</li><li>• Debt Service Budget</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 #2**  
**September 29, 2025 for Fiscal Year 2025-2026**

	Original Budget	Previously Amended Budget	Amendments September 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	<u>2,048,493</u>	<u>2,048,493</u>	<u>-</u>	<u>2,048,493</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 197,115,811</u></b>	<b><u>\$ 197,115,811</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 197,115,811</u></b>
<b>EXPENDITURES</b>				
11 Instruction	\$ 87,885,963	\$ 87,884,315	\$ (2,335)	\$ 87,881,980
12 Instructional Resources & Media	1,551,049	1,551,049	(318)	1,550,731
13 Staff Development	554,371	554,371	(207)	554,164
21 Instructional Leadership	3,535,500	3,535,500	-	3,535,500
23 School Leadership	9,094,940	9,104,088	(65)	9,104,023
31 Guidance & Counseling	6,447,875	6,447,875	1,532	6,449,407
32 Social Work Services	169,191	169,191	-	169,191
33 Health Services	1,809,715	1,809,715	-	1,809,715
34 Transportation	4,101,900	4,101,900	5,834	4,107,734
35 Child Nutrition	50,439	50,439	-	50,439
36 Co-curricular/Extra-curricular	4,256,007	4,256,007	92	4,256,099
41 General Administration	4,546,735	4,539,235	27,840	4,567,075
51 Maintenance & Operations	17,173,355	17,173,355	(33,613)	17,139,742
52 Security	3,237,432	3,237,432	1,240	3,238,672
53 Data Processing	1,725,710	1,725,710	-	1,725,710
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	31,136,749	-	31,136,749
97 Tax Increment Fund Payments	15,536,759	15,536,759	-	15,536,759
99 Other Intergovernmental Charge	<u>1,080,586</u>	<u>1,080,586</u>	<u>-</u>	<u>1,080,586</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 197,115,811</u></b>	<b><u>\$ 197,115,811</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 197,115,811</u></b>
<b>Other Financing Sources/(Uses)</b>				
Other Resources	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Budgeted Revenues over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance*</b>	<b><u>\$ 41,840,654</u></b>	<b><u>\$ 41,840,654</u></b>		<b><u>\$ 41,840,654</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 41,840,654</u></b>	<b><u>\$ 41,840,654</u></b>		<b><u>\$ 41,840,654</u></b>

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

## Cross-Function & Fund Balance Budget Changes September 29, 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>				
25-00129	36	941	\$	(54) EdTA Professional membership for Fine Arts
25-00134	36	941		32 Smore renewal for CHHS Dance
25-00139	41	916		(61) Non-Discrimination Public Notification for 25-26
25-00168	36	941		(70) HMS Thespian Troupe Membership
25-00169	52	004		(1,175) Panther Pride Night Security
25-00172	31	004		(2,000) Counseling Department supplies
25-00205	13	109		207 Student registration fees for Spelling Bee
25-00218	12/31	001		(64) Smore renewal
25-00221	12	105		350 Color printer for Library
25-00226	23	007		500 Additional Adobe Connect Rooms
<b>TOTAL FUNCTION 11</b>			<b>\$</b>	<b>(2,335)</b>
<b>Function 12 - Instructional Resources &amp; Media</b>				
25-00218	11	001	\$	32 Smore renewal
25-00221	11	105		(350) Color printer for Library
<b>TOTAL FUNCTION 12</b>			<b>\$</b>	<b>(318)</b>
<b>Function 13-Curriculum Development &amp; Instructional Staff Development</b>				
25-00205	11	109	\$	(207) Student registration fees for Spelling Bee
<b>TOTAL FUNCTION 13</b>			<b>\$</b>	<b>(207)</b>
<b>Function 23-School Leadership</b>				
25-00219	52	041	\$	(65) Smore Renewal for GHS Fine Arts
<b>TOTAL FUNCTION 23</b>			<b>\$</b>	<b>(65)</b>
<b>Function 31-Guidance &amp; Counseling Services</b>				
25-00172	11	004	\$	2,000 Counseling Department supplies
25-00218	11	001		32 Smore renewal
25-00226	11	007		(500) Additional Adobe Connect Rooms
<b>TOTAL FUNCTION 31</b>			<b>\$</b>	<b>1,532</b>
<b>Function 34-Student Transportation</b>				
25-00223	51	738	\$	5,834 Liability Insurance Premiums for 25-26
<b>TOTAL FUNCTION 34</b>			<b>\$</b>	<b>5,834</b>
<b>Function 36-Co-curricular Activities</b>				
25-00129	11	941	\$	54 EdTA Professional membership for Fine Arts
25-00134	11	941		(32) Smore renewal for CHHS Dance
25-00168	11	941		70 HMS Thespian Troupe Membership
<b>TOTAL FUNCTION 36</b>			<b>\$</b>	<b>92</b>
<b>Function 41-General Administration</b>				
25-00122	51	738	\$	1,775 Demographer for 25-26
25-00139	11	916		61 Non-Discrimination Public Notification for 25-26
25-00223	51	738		26,004 Liability Insurance Premiums for 25-26
<b>TOTAL FUNCTION 41</b>			<b>\$</b>	<b>27,840</b>

<u>BR No.</u>	<u>Function</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
<b>Function 51-Plant Maintenance &amp; Operations</b>				
25-00122	41	738	\$ (1,775)	Demographer for 25-26
25-00223	41	738	(31,838)	Liability Insurance Premiums for 25-26

<b>TOTAL FUNCTION 51</b>	<b>\$ (33,613)</b>
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**Function 52 - Security**

25-00169	11	004	\$ 1,175	Panther Pride Night Security
25-00219	23	041	65	Smore Renewal for GHS Fine Arts

<b>TOTAL FUNCTION 52</b>	<b>\$ 1,240</b>
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<b>Total Expenditures</b>	<b>\$ -</b>
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<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ -</b>
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**GRAPEVINE-COLLEYVILLE ISD**  
**CHILD NUTRITION BUDGET AMENDMENT #2**  
**September 29, 2025 for Fiscal Year 2025-2026**

	Original Budget	Previously Amended Budget	Amendments September 2025	Proposed Amended Budget
<b>REVENUE</b>				
Local Revenue	\$ 4,275,119	\$ 4,454,350	\$ -	\$ 4,454,350
State Revenue	17,500	17,500	-	17,500
Federal Revenue	<u>2,205,505</u>	<u>2,205,505</u>	<u>-</u>	<u>2,205,505</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 6,498,124</u></b>	<b><u>\$ 6,677,355</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,677,355</u></b>
<b>EXPENDITURES</b>				
35 Food Services	\$ 6,474,697	\$ 6,653,928	\$ (23,871)	\$ 6,630,057
51 Maintenance & Operations	<u>700</u>	<u>700</u>	<u>23,871</u>	<u>24,571</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 6,475,397</u></b>	<b><u>\$ 6,654,628</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,654,628</u></b>
<b>Budgeted Revenues over (under) Expenditures</b>	<b>\$ 22,727</b>	<b>\$ 22,727</b>	<b>\$ -</b>	<b>\$ 22,727</b>
<b>Beginning Fund Balance</b>	<b><u>\$ 1,024,846</u></b>	<b><u>\$ 1,024,846</u></b>		<b><u>\$ 1,024,846</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 1,047,573</u></b>	<b><u>\$ 1,047,573</u></b>		<b><u>\$ 1,047,573</u></b>

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

**Cross-Function & Fund Balance Budget Changes**  
**September 29, 2025 for Fiscal Year 2025-2026**

**Child Nutrition Fund**

The Child Nutrition 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>
<i>Function 35-Food Services</i>				
25-00270	51	969	\$ (23,871)	Warehouse Driver payroll cost
<b>TOTAL FUNCTION 35</b>			<b>\$ (23,871)</b>	
<i>Function 51-Plant Maintenance &amp; Operations</i>				
25-00270	35	969	23,871	Warehouse Driver payroll cost
<b>TOTAL FUNCTION 51</b>			<b>23,871</b>	
<b>Total Expenditures</b>			<b>\$0</b>	
<b>Increase / (Decrease) to Fund Balance</b>			<b>\$0</b>	

**GRAPEVINE-COLLEYVILLE ISD**  
**DEBT SERVICE BUDGET AMENDMENT #2**  
**September 29, 2025 for Fiscal Year 2025-2026**

	Original Budget	Previously Amended Budget	Amendments September 2025	Proposed Amended Budget
<b>REVENUE</b>				
Tax Revenue	\$ 38,159,839	\$ 38,159,839	\$ -	\$ 38,159,839
Interest Revenue	1,852,000	1,852,000	-	1,852,000
State Revenue	2,741,841	\$ 2,741,841	-	2,741,841
Other Sources	3,215,250	3,215,250	-	3,215,250
<b>TOTAL REVENUE</b>	<b>\$ 45,968,930</b>	<b>\$ 45,968,930</b>	<b>\$ -</b>	<b>\$ 45,968,930</b>
<b>EXPENDITURES</b>				
71 Debt Service-Principal	\$ 16,945,659	\$ 20,085,659	\$ -	\$ 20,085,659
71 Debt Service-Interest & Fees	26,882,104	24,403,096	464,100	24,867,196
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,827,763</b>	<b>\$ 44,488,755</b>	<b>\$ 464,100</b>	<b>\$ 44,952,855</b>
<b>Other Financing Sources/(Uses)</b>				
Other Resources	\$ -	\$ 135,271,562	\$ 464,100	\$ 135,735,662
Other Uses	-	134,383,698	-	134,383,698
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ 887,864</b>	<b>\$ 464,100</b>	<b>\$ 1,351,964</b>
<b>Budgeted Revenues over (under) Expenditures</b>	<b>\$ 2,141,167</b>	<b>\$ 2,368,039</b>	<b>\$ -</b>	<b>\$ 2,368,039</b>
<b>Beginning Fund Balance</b>	<b>\$ 68,872,542</b>	<b>\$ 68,872,542</b>		<b>\$ 68,872,542</b>
<b>Ending Fund Balance</b>	<b>\$ 71,013,709</b>	<b>\$ 71,240,581</b>		<b>\$ 71,240,581</b>

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