Grapevine-Colleyville Independent School District

Board Information Item

Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent
☐	☐	☐	☒
			10/27/2025

Subject: Approve Budget Amendments: October 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 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.

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.

The General Fund Budget is being amended to reflect a reduction in revenue because of the unanticipated drop in enrollment for the current year. A revenue reduction for a recapture district is achieved through a higher recapture payment.

The Debt Service Fund Budget is being amended to reflect the adopted tax rate, which is lower by $.03/$100 valuation than the tax rate used in the Debt Service Fund Budget that was approved by the Board in June.

Attachments:	Budget Amendment Report for October 2025, for funds approved by the Board: • General Operating Budget • General Operating Budget (Details) • Debt Service Fund Budget
Recommendation:	The recommendation is for the Board of Trustees to approve the budget amendments as presented.

GRAPEVINE-COLLEYVILLE ISD
GENERAL OPERATING BUDGET AMENDMENT #3
October 27, 2025 for Fiscal Year 2025-2026

	Original Budget	Previously Amended Budget	Amendments October 2025	Proposed Amended Budget
REVENUE				
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	2,048,493	2,048,493	-	2,048,493
TOTAL REVENUE	**$ 197,115,811**	**$ 197,115,811**	**$ -**	**$ 197,115,811**
EXPENDITURES				
11 Instruction	$ 87,885,963	$ 87,881,980	$ 2,377	$ 87,884,357
12 Instructional Resources & Media	1,551,049	1,550,731	18	1,550,749
13 Staff Development	554,371	554,164	(4,360)	549,804
21 Instructional Leadership	3,535,500	3,535,500	(23,987)	3,511,513
23 School Leadership	9,094,940	9,104,023	15,743	9,119,766
31 Guidance & Counseling	6,447,875	6,449,407	11,620	6,461,027
32 Social Work Services	169,191	169,191	-	169,191
33 Health Services	1,809,715	1,809,715	5,000	1,814,715
34 Transportation	4,101,900	4,107,734	-	4,107,734
35 Child Nutrition	-	-	-	-
36 Co-curricular/Extra-curricular	4,256,007	4,256,099	(740)	4,255,359
41 General Administration	4,546,735	4,567,075	(10,388)	4,556,687
51 Maintenance & Operations	17,223,794	17,190,181	5,517	17,195,698
52 Security	3,237,432	3,238,672	(800)	3,237,872
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	1,476,053	32,612,802
97 Tax Increment Fund Payments	15,536,759	15,536,759	-	15,536,759
99 Other Intergovernemental Charge	1,080,586	1,080,586	-	1,080,586
TOTAL EXPENDITURES	**$ 197,115,811**	**$ 197,115,811**	**$ 1,476,053**	**$ 198,591,864**
Other Financing Sources/(Uses)				
Other Resources	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Budgeted Revenues over (under) Expenditures	**$ -**	**$ -**	**$ (1,476,053)**	**$ (1,476,053)**
Beginning Fund Balance*	**$ 41,840,654**	**$ 41,840,654**		**$ 41,840,654**
Ending Fund Balance	**$ 41,840,654**	**$ 41,840,654**		**$ 40,364,601**

**Beginning balance is unaudited and subject to change*

GRAPEVINE-COLLEYVILLE ISD
DEBT SERVICE BUDGET AMENDMENT #3
October 27, 2025 for Fiscal Year 2025-2026

	Original Budget	Previously Amended Budget	Amendments October 2025	Proposed Amended Budget
REVENUE				
Tax Revenue	$ 38,159,839	$ 38,159,839	$ (5,810,961)	$ 32,348,878
Interest Revenue	1,852,000	1,852,000	-	1,852,000
State Revenue	2,741,841	$ 2,741,841	1,060,191	3,802,032
Other Sources	3,215,250	3,215,250	-	3,215,250
TOTAL REVENUE	**$ 45,968,930**	**$ 45,968,930**	**$ (4,750,770)**	**$ 41,218,160**
EXPENDITURES				
71 Debt Service-Principal	$ 16,945,659	$ 20,085,659	$ -	$ 20,085,659
71 Debt Service-Interest & Fees	26,882,104	24,867,196	-	24,867,196
TOTAL EXPENDITURES	**$ 43,827,763**	**$ 44,952,855**	**$ -**	**$ 44,952,855**
Other Financing Sources/(Uses)				
Other Resources	$ -	$ 135,735,662	$ -	$ 135,735,662
Other Uses	-	134,383,698	-	134,383,698
Total Other Financing Sources/(Uses)	**$ -**	**$ 1,351,964**	**$ -**	**$ 1,351,964**
Budgeted Revenues over (under) Expenditures	**$ 2,141,167**	**$ 2,368,039**	**$ (4,750,770)**	**$ (2,382,731)**
Beginning Fund Balance	**$ 68,872,542**	**$ 68,872,542**		**$ 68,872,542**
Ending Fund Balance	**$ 71,013,709**	**$ 71,240,581**		**$ 66,489,811**

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

Cross-Function & Fund Balance Budget Changes
October 27, 2025 for Fiscal Year 2025-2026

General Operating Fund

The proposed General Operating Fund budget amendments would result in a **decrease** to fund balance of $1,476,053

Expenditures:

BR No.	Offset Function	Owner		Amount	Description
Function 11-Instruction					
25-00281	36	941	$	600	Moving unneeded fuel budget to contracted services
25-00294	23	108		1,000	At Risk tutoring at BES
25-00310	23	106		7	Spelling Bee fee
25-00341	13	102		2,000	Decodable Books for Kindergarten classrooms
25-00343	23	041		100	Poster Maker for all staff
25-00345	multiple	multiple		(180)	PEIMS Code Corrections
25-00005	23	007		(160)	Transfer to pay for teacher badges at IUniversity Prep
25-00008	23	102		(990)	To purchase CES portion of Plan4Learning software
TOTAL FUNCTION 11			**$**	**2,377**	
Function 12 - Instructional Resources & Media					
25-00318	13	043	$	193	Use unneeded membership budget for reading materials
25-00338	12	041		(175)	National Library Conference registration fee
TOTAL FUNCTION 12			**$**	**18**	
Function 13-Curriculum Development & Instructional Staff Development					
25-00275	36	941	$	(10)	TDEA fee for GHS Dance
25-00318	12	043		(193)	Use unneeded membership budget for reading materials
25-00338	12	041		175	National Library Conference registration fee
25-00341	11	102		(2,000)	Decodable Books for Kindergarten classrooms
25-00345	multiple	multiple		(832)	PEIMS Code Corrections
25-00111	23	104		(1,500)	Moving budget from invalid registration account code
TOTAL FUNCTION 13			**$**	**(4,360)**	
Function 21-Instructional Leadership					
25-00325	23	928	$	(7,500)	Reallocate Chief Learning Officer Salary
25-00325	31	913		(11,500)	Reallocate Chief Learning Officer Salary
25-00325	33	915		(5,000)	Reallocate Chief Learning Officer Salary
25-00345	multiple	multiple		13	PEIMS Code Corrections
TOTAL FUNCTION 21			**$**	**(23,987)**	
Function 23-School Leadership					
25-00279/00300	41	728	$	7,200	T-TESS/T-PESS Training for staff
25-00294	11	108		(1,000)	At Risk tutoring at BES
25-00310	11	106		(7)	Spelling Bee fee
25-00325	21	928		7,500	Reallocate Chief Learning Officer Salary
25-00343	11	041		(100)	Poster Maker for all staff
25-00005	23	007		160	Transfer to pay for teacher badges at IUniversity Prep
25-00008	23	102		990	To purchase CES portion of Plan4Learning software
25-00111	13	104		1,500	Moving budget from invalid registration account code
25-00226	31	007		(500)	Additional Adobe Connect Rooms
TOTAL FUNCTION 23			**$**	**15,743**	
Function 31-Guidance & Counseling Services					
25-00325	31	913	$	11,500	Reallocate Chief Learning Officer Salary
25-00345	multiple	multiple		(380)	PEIMS Code Corrections
25-00226	23	007		500	Additional Adobe Connect Rooms
TOTAL FUNCTION 31			**$**	**11,620**	

Function 33 - Health Services					
25-00325	21	915	$	5,000	Reallocate Chief Learning Officer Salary
TOTAL FUNCTION 33			**$**	**5,000**	
Function 36-Co-curricular Activities					
25-00257	52	039	$	400	Swim Center software renewal
25-00275	13	941		10	TDEA fee for GHS Dance
25-00281	11	941		(600)	Moving unneeded fuel budget to contracted services
25-00345	multiple	multiple		(550)	PEIMS Code Corrections
TOTAL FUNCTION 36			**$**	**(740)**	
Function 41-General Administration					
25-00279/00300	41	728	$	(7,200)	T-TESS/T-PESS Training for staff
25-00345	multiple	multiple		(3,188)	PEIMS Code Corrections
TOTAL FUNCTION 41			**$**	**(10,388)**	
Function 51-Plant Maintenance & Operations					
25-00345	multiple	multiple	$	5,517	PEIMS Code Corrections
TOTAL FUNCTION 51			**$**	**5,517**	
Function 52 - Security					
25-00257	36	039	$	(400)	Swim Center software renewal
25-00345	multiple	multiple		(400)	PEIMS Code Corrections
TOTAL FUNCTION 52			**$**	**(800)**	
Function 91 Contr. Instr. Svc. Between Schools					
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TOTAL FUNCTION 91			**$**	**1,476,053**	
Total Expenditures			**$**	**1,476,053**	
Increase/(Decrease) to Fund Balance			**$**	**(1,476,053)**	