

Board Information Item

Information Packet

Board Agenda Information

Board Agenda Action

Board Agenda Consent

04/27/2026

Subject: Approve Budget Amendments: April 2026

Contact Person: Paula McBride, Director of Finance

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.

Attachments: Budget Amendment Report for March 2026, 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 AMENDMENT #9
April 27, 2026 for Fiscal Year 2025-2026

	Original Budget	Previously Amended Budget	Amendments April 2026	Proposed Amended Budget
REVENUE				
Local Revenue	\$ 165,380,318	\$ 165,380,318	\$ (4,502,302)	\$ 160,878,016
State Revenue	29,687,000	\$ 29,687,000	(5,639,298)	24,047,702
Federal Revenue	2,048,493	2,048,493	150,000	2,198,493
TOTAL REVENUE	<u>\$ 197,115,811</u>	<u>\$ 197,115,811</u>	<u>\$ (9,991,600)</u>	<u>\$ 187,124,211</u>
EXPENDITURES				
11 Instruction	\$ 87,885,963	\$ 87,928,739	\$ 100,000	\$ 88,028,739
12 Instructional Resources & Media	1,551,049	1,550,699		1,550,699
13 Staff Development	554,371	538,562		538,562
21 Instructional Leadership	3,535,500	3,510,863		3,510,863
23 School Leadership	9,094,940	9,112,013		9,112,013
31 Guidance & Counseling	6,447,875	6,460,519		6,460,519
32 Social Work Services	169,191	169,191		169,191
33 Health Services	1,809,715	1,814,908		1,814,908
34 Transportation	4,101,900	4,107,734		4,107,734
35 Child Nutrition	-	-		-
36 Co-curricular/Extra-curricular	4,256,007	4,253,270		4,253,270
41 General Administration	4,546,735	4,627,069		4,627,069
51 Maintenance & Operations	17,223,794	17,219,475	100,000	17,319,475
52 Security	3,237,432	3,239,787		3,239,787
53 Data Processing	1,725,710	1,607,353		1,607,353
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	32,612,802	(7,575,291)	25,037,511
97 Tax Increment Fund Payments	15,536,759	15,536,759	(2,088,327)	13,448,432
99 Other Intergovernmental Charge	1,080,586	1,080,586		1,080,586
TOTAL EXPENDITURES	<u>\$ 197,115,811</u>	<u>\$ 198,591,864</u>	<u>\$ (10,060,029)</u>	<u>\$ 188,531,835</u>
Other Financing Sources/(Uses)				
Other Resources	\$ -	\$ -	\$ -	\$ -
Operating Transfer to Capital Projects	-	-	-	-
Total Other Financing Sources/(Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Budgeted Revenues over (under) Expenditures	\$ -	\$ (1,476,053)	\$ 68,429	\$ (1,407,624)
Beginning Fund Balance	<u>\$ 39,740,410</u>	<u>\$ 39,740,410</u>		<u>\$ 39,740,410</u>
Ending Fund Balance	<u>\$ 39,740,410</u>	<u>\$ 38,264,357</u>		<u>\$ 38,332,786</u>

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

General Operating Fund

The General Operating Fund revenue and expenditure changes below result in a net **increase** to fund balance of \$68,429.

Revenues:

<u>BR No.</u>	<u>Object</u>	<u>Amount</u>	<u>Description</u>
25-00143	5711	\$ (3,537,302)	Align tax collection revenue with end of year projections
25-00143	5742	(600,000)	Align interest revenue with end of year projections
25-00143	5749	(365,000)	Accounting methodology change - transportation field trips and motor coaches
25-00143	5812	(6,758,492)	Align state revenue with end of year projections
25-00143	5812	1,119,194	Increase revenue for property value audit
25-00143	5919	150,000	increase revenue for federal flood control
Total Revenues		\$ (9,991,600)	

Expenditures:

<u>BR No.</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
Function 11-Instruction			
25-00143	730	\$ 100,000	Increase instruction budget to align with end of year projections
TOTAL FUNCTION 11		\$ 100,000	
Function 51-Plant Maintenance & Operations			
25-00143	999	\$ 100,000	Moving expenditures for campus closures
TOTAL FUNCTION 51		\$ 100,000	
Function 71 - Debt Service			
25-00143	999	\$ (596,411)	Reduce debt service for leases and SBITAs
TOTAL FUNCTION 71		\$ (596,411)	
Function 91-Contr. Instr. Svc. Between Schools			
25-00143	999	\$ (7,575,291)	Reduce recapture to align with end of year projections
TOTAL FUNCTION 91		\$ (7,575,291)	
Function 97-Tax Increment Fund Payments			
25-00143	999	\$ (2,088,327)	Reduce TIF to align with end of year projections
TOTAL FUNCTION 97		\$ (2,088,327)	
Total Expenditures		\$ (10,060,029)	
Increase/(Decrease) to Fund Balance		\$ 68,429	