

- M E M O R A N D U M -

To: Dr. Brad Hunt
From: Diana Sircar
Subject: 04/28/2025

Attached are the April 28th, 2025 Budget Amendments. Revenues total \$(2,773,372) and Expenditures total \$(2,000,000).

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Operating	\$(2,773,372)	\$(2,000,000)	Reduction in Tax Revenue and Recapture Payment
240/482	Child Nutrition	\$0	\$0	
599	Debt Service	\$0	\$0	
	TOTAL	\$(2,773,372)	\$(2,000,000)	

Budget Amendments
4/28/2025

Item	Description	Account Number	Revenue	Expenditure
1	Transfer for Wages-Substitutes Professional	199-11-6399-00-106-11-000		(115)
	Transfer for Wages-Substitutes Professional	199-33-6113-00-106-99-000		115
2	Transfer for STUD TUIT-NONPUBSCHOOL	199-31-6219-00-903-23-000		(8,450)
	Transfer for STUD TUIT-NONPUBSCHOOL	199-11-6223-00-903-23-000		8,450
3	Transfer for Salaries-Prof	199-13-6119-00-001-99-000		(106,000)
	Transfer for Salaries-Prof	199-31-6119-00-999-23-000		106,000
	Transfer for Salaries-Prof	199-21-6119-00-920-99-000		(50,000)
	Transfer for Salaries-Prof	199-41-6119-00-750-99-000		30,000
	Transfer for Salaries-Prof	199-36-6119-00-001-91-000		20,000
	Transfer for Salaries-Prof	199-21-6119-00-999-99-000		(80,000)
	Transfer for Salaries-Prof	199-36-6119-00-001-91-000		80,000
	Transfer for Extra Duty & Overtime Support	199-33-6119-00-101-99-000		(40,000)
	Transfer for Extra Duty & Overtime Support	199-61-6121-00-952-99-000		40,000
4	Revenue for Taxes-Current Year Levy	199-00-5711-00-000-00-000	(3,110,829)	
	Revenue for Taxes-Prior Year	199-00-5712-00-000-00-000	(1,500,000)	
	Revenue for Per Capita Apportionment	199-00-5811-00-000-00-000	279,635	
	Revenue for Foundation School Program Entl	199-00-5812-00-000-00-000	270,612	
	Revenue for Foundation School Program Entl	199-00-5812-90-000-00-000	295,556	
	Revenue for Sale of Real&Personal Property	199-00-7912-00-000-00-000	991,654	
	Transfer for Student Attendance Credits	199-91-6224-00-999-99-000		(2,000,000)
5	Transfer for Extra Duty Pay-Prof	199-31-6495-00-901-99-000		(1,160)
	Transfer for Extra Duty Pay-Prof	199-31-6411-00-901-99-000		(150)
	Transfer for Extra Duty Pay-Prof	199-31-6329-00-901-99-000		(400)
	Transfer for Extra Duty Pay-Prof	199-31-6411-00-901-99-174		(1,000)
	Transfer for Extra Duty Pay-Prof	199-21-6495-00-901-99-000		(228)
	Transfer for Extra Duty Pay-Prof	199-21-6411-00-901-99-174		(2,224)
	Transfer for Extra Duty Pay-Prof	199-21-6411-00-901-99-000		(2,015)
	Transfer for Extra Duty Pay-Prof	199-21-6399-00-901-99-000		(168)
	Transfer for Extra Duty Pay-Prof	199-21-6398-00-901-99-000		(100)
	Transfer for Extra Duty Pay-Prof	199-21-6121-00-901-99-000		(100)
	Transfer for Extra Duty Pay-Prof	199-11-6399-00-901-11-000		(42,155)
	Transfer for Extra Duty Pay-Prof	199-13-6118-00-901-99-000		49,700
6	Transfer for Misc Contracted Services	199-52-6299-00-001-91-000		(6,877)
	Transfer for Misc Contracted Services	199-36-6299-00-001-91-000		6,877
7	Transfer for ED Nurse SS Elem	199-32-6299-00-913-99-000		(3,500)
	Transfer for ED Nurse SS Elem	199-33-6118-00-699-99-140		3,500
			<u>(2,773,372)</u>	<u>(2,000,000)</u>

Account Number	Revenue	Expenditure
199-00-5711-00-000-00-000	(3,110,829)	
199-00-5712-00-000-00-000	(1,500,000)	
199-00-5811-00-000-00-000	279,635	
199-00-5812-00-000-00-000	270,612	
199-00-5812-90-000-00-000	295,556	
199-00-7912-00-000-00-000	991,654	
199-11-6223-00-903-23-000		8,450
199-11-6399-00-106-11-000		(115)
199-11-6399-00-901-11-000		(42,155)
199-13-6118-00-901-99-000		49,700
199-13-6119-00-001-99-000		(106,000)
199-21-6119-00-920-99-000		(50,000)
199-21-6119-00-999-99-000		(80,000)
199-21-6121-00-901-99-000		(100)
199-21-6398-00-901-99-000		(100)
199-21-6399-00-901-99-000		(168)
199-21-6411-00-901-99-000		(2,015)
199-21-6411-00-901-99-174		(2,224)
199-21-6495-00-901-99-000		(228)
199-31-6119-00-999-23-000		106,000
199-31-6219-00-903-23-000		(8,450)
199-31-6329-00-901-99-000		(400)
199-31-6411-00-901-99-000		(150)
199-31-6411-00-901-99-174		(1,000)
199-31-6495-00-901-99-000		(1,160)
199-32-6299-00-913-99-000		(3,500)
199-33-6113-00-106-99-000		115
199-33-6118-00-699-99-140		3,500
199-33-6119-00-101-99-000		(40,000)
199-36-6119-00-001-91-000		20,000
199-36-6119-00-001-91-000		80,000
199-36-6299-00-001-91-000		6,877
199-41-6119-00-750-99-000		30,000
199-52-6299-00-001-91-000		(6,877)
199-61-6121-00-952-99-000		40,000
199-91-6224-00-999-99-000		(2,000,000)

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
April 28, 2025

DATA CONTROL CODE	GENERAL FUND (Fund 199)			FOOD SERVICE FUNDS (Funds 240 & 482)			DEBT SERVICE FUND (599)			TOTAL OPERATIONS BUDGET		
	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET
REVENUES												
5700 Local & Intermediate Sources	145,988,829	(4,610,829)	141,378,000	4,974,523	-	4,974,523	45,964,232	-	45,964,232	196,927,584	(4,610,829)	192,316,755
5800 State Program Revenues	15,510,549	845,803	16,356,352	170,221	-	170,221	2,060,643	-	2,060,643	17,741,413	845,803	18,587,216
5900 Federal Program Revenues	689,213	-	689,213	1,049,077	-	1,049,077	376,964	-	376,964	2,115,254	-	2,115,254
5020 Total Revenues	162,188,591	(3,765,026)	158,423,565	6,193,821	-	6,193,821	48,401,839	-	48,401,839	216,784,251	(3,765,026)	213,019,225
7900 Other Resources	-	991,654	-	-	-	-	-	-	-	-	991,654	991,654
EXPENDITURES												
11 Instruction	90,112,049	(33,820)	90,078,229		-			-		90,112,049	(33,820)	90,078,229
12 Instr. Resources & Media Services	1,634,484	-	1,634,484		-			-		1,634,484	-	1,634,484
13 Curriculum Dev. & Instr. Staff Dev.	2,851,009	(56,300)	2,794,709		-			-		2,851,009	(56,300)	2,794,709
21 Instructional Leadership	2,942,708	(134,835)	2,807,873		-			-		2,942,708	(134,835)	2,807,873
23 School Leadership	7,053,483	-	7,053,483		-			-		7,053,483	-	7,053,483
31 Guidance, Counseling & Evaluation	5,773,845	94,840	5,868,685		-			-		5,773,845	94,840	5,868,685
32 Social Work Services	183,395	(3,500)	179,895		-			-		183,395	(3,500)	179,895
33 Health Services	1,660,800	(36,385)	1,624,415		-			-		1,660,800	(36,385)	1,624,415
34 Student (Pupil) Transportation	5,688,650	-	5,688,650		-			-		5,688,650	-	5,688,650
35 Food Services	-	-	-	6,042,451	-	6,042,451		-		6,042,451	-	6,042,451
36 Cocurricular/Extracurricular Activities	2,779,734	106,877	2,886,611		-			-		2,779,734	106,877	2,886,611
41 General Administration	4,602,878	30,000	4,632,878		-			-		4,602,878	30,000	4,632,878
51 Plant Maintenance & Operations	10,873,674	-	10,873,674		-			-		10,873,674	-	10,873,674
52 Security & Monitoring Services	1,030,577	(6,877)	1,023,700		-			-		1,030,577	(6,877)	1,023,700
53 Data Processing Services	4,067,760	-	4,067,760		-			-		4,067,760	-	4,067,760
61 Community Services	324,751	40,000	364,751		-			-		324,751	40,000	364,751
71 Debt Service	154,200	-	154,200	2,051	-	2,051	48,401,839	-	48,401,839	48,558,090	-	48,558,090
81 Facilities Acquisition & Construcion	-	-	-		-			-		-	-	-
91 Contr. Instr. Serv. between Schools	29,899,534	(2,000,000)	27,899,534		-			-		29,899,534	(2,000,000)	27,899,534
93 Pmts. To Fiscal Agent/Member Districts	-	-	-		-			-		-	-	-
95 Pmts. To Juvenile Justice Alternative Cntr.	20,000	-	20,000		-			-		20,000	-	20,000
99 Other Governmental Charges	626,139	-	626,139		-			-		626,139	-	626,139
6030 Total Expenditures	172,279,670	(2,000,000)	170,279,670	6,044,502	-	6,044,502	48,401,839	-	48,401,839	226,726,011	(2,000,000)	224,726,011
8900 Other (Uses)	-	-	-	-	-	-		-		-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(10,091,079)	(1,765,026)	(11,856,105)	149,319	-	149,319	-	-	-	(9,941,760)	(1,765,026)	(11,706,786)
7900 Other Sources	-	991,654	-	-	-	-	-	-	-	-	991,654	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(10,091,079)	(773,372)	(10,864,451)	149,319	-	149,319	-	-	-	(9,941,760)	(773,372)	(11,706,786)
3100 Unassigned Fund Bal - Sept 1, 2024 (Beg.)	61,633,810	-	61,633,810	1,203,117	-	1,203,117	11,417,949	-	11,417,949	74,254,876	-	74,254,876
3000 Budget Unassigned Fund Balance - Aug. 31	51,542,731	(773,372)	50,769,359	1,352,436	-	1,352,436	11,417,949	-	11,417,949	64,313,116	(773,372)	62,548,090