

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

To: Mr. Doug Williams
From: Diana Sircar
Subject: 08/25/2025

Attached are the August 25th, 2025 Budget Amendments. Revenues total \$1,420,003 and Expenditures total \$(8,913,967).

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Operating	\$741,948	\$(2,108,870)	Final Budget Amendments FY25 AND GASB 24 TRS Entry
240/482	Child Nutrition	\$14,572	\$14,572	GASB 24 TRS Entry
599	Debt Service	\$663,483	\$(6,819,669)	Final Budget Amendments FY25
	TOTAL	\$1,420,003	\$(8,913,967)	

Budget Amendments
8/25/2025

Item	Description	Account Number	Revenue	Expenditure
1	Transfer for Salaries-Prof	199-13-6119-00-111-99-000		(50,000)
	Transfer for Wages Non-Exempt	199-21-6129-00-916-22-000		(5,025)
	Transfer for Salaries-Prof	199-21-6119-00-999-99-000		(40,000)
	Transfer for Misc Operating Costs	199-23-6469-00-999-99-000		(45,000)
	Transfer for Salaries-Prof	199-31-6119-00-999-99-000		80,000
	Transfer for Misc Contracted Services Other	199-32-6299-00-913-99-000		(10,000)
	Transfer for Salaries-Prof	199-33-6119-00-101-99-000		(10,000)
	Transfer for Misc Contracted Services Other	199-34-6294-00-952-99-000		30,000
	Transfer for Travel & Reg - Employee	199-36-6411-00-999-99-000		(50,000)
	Transfer for Salaries-Support	199-52-6129-00-952-99-000		(45,000)
	Transfer for Salaries-Support	199-53-6129-00-905-99-000		(30,000)
	Transfer for Prof Sal - (Dept) Extra Duty	199-61-6118-00-952-99-000		75,000
	Transfer for TRS/TRS Care - On-Behalf Paymt	199-61-6144-00-999-99-000		25,000
	Transfer for Extra Duty & Overtime-Support	199-61-6121-00-952-99-000		25,000
	Transfer for Capital Lease Principal	199-71-6512-00-999-99-000		(15,000)
	Transfer for Student Tuition-Non-Public	199-95-6223-00-999-99-000		(10,000)
	Revenue for TRS/TRS Care - On-Behalf Paymt	199-00-5831-00-000-00-000	25,000	
	Revenue for TRS/TRS Care - On-Behalf Paymt	199-00-5831-00-000-00-000	111,600	
	Transfer for TRS/TRS Care - On-Behalf Paymt	199-31-6144-00-999-99-000		111,600
	Revenue for Tuition Summer School	199-00-5735-55-000-00-000	17,600	
	Revenue for Earnings-Investments	199-00-5742-00-000-00-000	(800,000)	
	Revenue for Rental of Facilities	199-00-5743-00-000-00-000	100,000	
	Revenue for Athletic Rev - Football	199-00-5752-11-000-00-000	40,000	
	Revenue for Athletic Rev - Boys Basketball	199-00-5752-12-000-00-000	24,000	
	Revenue for SHARs School Health Rel Serv	199-00-5931-00-000-00-000	(275,000)	
	Revenue for Per Capita Apportionment	199-00-5831-00-000-00-000	420,180	
	Revenue for Foundation School Program Entl	199-00-5831-00-000-00-000	424,479	
	Transfer for Student Attendacne Credits	199-91-6224-00-999-99-000		(2,899,534)
2	Revenue for Taxes-Current Year Levy	599-00-5711-00-000-00-000	(700,000)	
	Revenue for Taxes-Prior Year	599-00-5712-00-000-00-000	(513,000)	
	Revenue for Pentalties-Interest-Oth Tax Rev	599-00-5719-00-000-00-000	115,000	
	Revenue for Earnings-Investments	599-00-5742-00-000-00-000	500,000	
	Revenue for Prem/Disc on Issu Bonds	599-00-7916-00-000-00-000	1,261,483	
	Transfer for Other Debt Service Fees	599-71-6599-00-999-99-000		4,000
	Transfer for Interest on Bonds	599-71-6521-00-999-99-000		1,143,567
	Transfer for Bond Principal	599-71-6511-00-999-99-000		(7,967,236)
3	Transfer for Salaries-Prof	199-11-6119-00-001-11-000		100,000
4	Transfer for TRS/TRS Care-On-Behalf Paymt	199-11-6144-00-999-99-000		472,020
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-12-6144-00-999-99-000		9,017
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-13-6144-00-999-99-000		15,599
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-21-6144-00-999-99-000		14,867
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-23-6144-00-999-99-000		38,123
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-31-6144-00-999-99-000		40,490
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-32-6144-00-999-99-000		784
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-33-6144-00-999-99-000		9,020
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-36-6144-00-999-99-000		10,093
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-41-6144-00-750-99-000		17,430
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-51-6144-00-999-99-000		7,992
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-52-6144-00-999-99-000		1,554
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-53-6144-00-999-99-000		14,644
	Transfer for TRS/TRS Care-On-Behalf Paymt	199-61-6144-00-999-99-000		2,456
	Revenue for TRS/TRS Care-On-Behalf Paymt	199-00-5831-00-000-00-000	654,089	
	Transfer for TRS/TRS Care-On-Behalf Paymt	240-35-6144-00-955-99-000		7,286
	Revenue for TRS/TRS Care-On-Behalf Paymt	240-00-5831-00-000-00-000	7,286	
	Transfer for TRS/TRS Care-On-Behalf Paymt	482-35-6144-00-955-99-000		7,286
	Revenue for TRS/TRS Care-On-Behalf Paymt	482-00-5831-00-000-00-000	7,286	
			<u>1,420,003</u>	<u>(8,913,967)</u>

Account Number	Revenue	Expenditure	
199-00-5735-55-000-00-000	17,600		
199-00-5742-00-000-00-000	(800,000)		
199-00-5743-00-000-00-000	100,000		
199-00-5752-11-000-00-000	40,000		
199-00-5752-12-000-00-000	24,000		(618,400)
199-00-5831-00-000-00-000	25,000		
199-00-5831-00-000-00-000	111,600		
199-00-5831-00-000-00-000	420,180		
199-00-5831-00-000-00-000	424,479		
199-00-5831-00-000-00-000	654,089		1,635,348
199-00-5931-00-000-00-000	(275,000)		(275,000)
199-11-6119-00-001-11-000		100,000	
199-11-6144-00-999-99-000		472,020	572,020
199-12-6144-00-999-99-000		9,017	9,017
199-13-6119-00-111-99-000		(50,000)	
199-13-6144-00-999-99-000		15,599	(34,401)
199-21-6119-00-999-99-000		(40,000)	
199-21-6129-00-916-22-000		(5,025)	
199-21-6144-00-999-99-000		14,867	(30,158)
199-23-6144-00-999-99-000		38,123	
199-23-6469-00-999-99-000		(45,000)	(6,877)
199-31-6119-00-999-99-000		80,000	
199-31-6144-00-999-99-000		111,600	
199-31-6144-00-999-99-000		40,490	232,090
199-32-6144-00-999-99-000		784	
199-32-6299-00-913-99-000		(10,000)	(9,216)
199-33-6119-00-101-99-000		(10,000)	
199-33-6144-00-999-99-000		9,020	(980)
199-34-6294-00-952-99-000		30,000	30,000
199-36-6144-00-999-99-000		10,093	
199-36-6411-00-999-99-000		(50,000)	(39,907)
199-41-6144-00-750-99-000		17,430	17,430
199-51-6144-00-999-99-000		7,992	7,992
199-52-6129-00-952-99-000		(45,000)	
199-52-6144-00-999-99-000		1,554	(43,446)
199-53-6129-00-905-99-000		(30,000)	
199-53-6144-00-999-99-000		14,644	(15,356)
199-61-6118-00-952-99-000		75,000	
199-61-6121-00-952-99-000		25,000	
199-61-6144-00-999-99-000		25,000	
199-61-6144-00-999-99-000		2,456	127,456
199-71-6512-00-999-99-000		(15,000)	(15,000)
199-91-6224-00-999-99-000		(2,899,534)	(2,899,534)
199-95-6223-00-999-99-000		(10,000)	(10,000)
240-00-5831-00-000-00-000	7,286		
482-00-5831-00-000-00-000	7,286		14,572
240-35-6144-00-955-99-000		7,286	
482-35-6144-00-955-99-000		7,286	14,572
599-00-5711-00-000-00-000	(700,000)		
599-00-5712-00-000-00-000	(513,000)		
599-00-5719-00-000-00-000	115,000		
599-00-5742-00-000-00-000	500,000		(598,000)
599-00-7916-00-000-00-000	1,261,483		1,261,483
599-71-6511-00-999-99-000		(7,967,236)	
599-71-6521-00-999-99-000		1,143,567	
599-71-6599-00-999-99-000		4,000	(6,819,669)

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
August 25, 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	141,409,275	(618,400)	140,790,875	4,976,523	-	4,976,523	45,964,232	(598,000)	45,366,232	192,350,030	(1,216,400)	191,133,630
5800 State Program Revenues	16,356,352	1,635,348	17,991,700	170,221	14,572	184,793	2,060,643	-	2,060,643	18,587,216	1,649,920	20,237,136
5900 Federal Program Revenues	689,213	(275,000)	414,213	1,049,077	-	1,049,077	376,964	-	376,964	2,115,254	(275,000)	1,840,254
5020 Total Revenues	158,454,840	741,948	159,196,788	6,195,821	14,572	6,210,393	48,401,839	(598,000)	47,803,839	213,052,500	158,520	213,211,020
7900 Other Resources	991,654	-	991,654	-	-	-	-	1,261,483	1,261,483	991,654	1,261,483	2,253,137
EXPENDITURES												
11 Instruction	90,049,920	572,020	90,621,940		-			-		90,049,920	572,020	90,621,940
12 Instr. Resources & Media Services	1,632,484	9,017	1,641,501		-			-		1,632,484	9,017	1,641,501
13 Curriculum Dev. & Instr. Staff Dev.	2,820,051	(34,401)	2,785,650		-			-		2,820,051	(34,401)	2,785,650
21 Instructional Leadership	2,807,822	(30,158)	2,777,664		-			-		2,807,822	(30,158)	2,777,664
23 School Leadership	7,053,483	(6,877)	7,046,606		-			-		7,053,483	(6,877)	7,046,606
31 Guidance, Counseling & Evaluation	5,875,685	232,090	6,107,775		-			-		5,875,685	232,090	6,107,775
32 Social Work Services	179,645	(9,216)	170,429		-			-		179,645	(9,216)	170,429
33 Health Services	1,623,233	(980)	1,622,253		-			-		1,623,233	(980)	1,622,253
34 Student (Pupil) Transportation	5,788,650	30,000	5,818,650		-			-		5,788,650	30,000	5,818,650
35 Food Services	-	-	-	6,193,451	14,572	6,208,023		-		6,193,451	14,572	6,208,023
36 Cocurricular/Extracurricular Activities	2,917,821	(39,907)	2,877,914		-			-		2,917,821	(39,907)	2,877,914
41 General Administration	4,639,153	17,430	4,656,583		-			-		4,639,153	17,430	4,656,583
51 Plant Maintenance & Operations	10,871,648	7,992	10,879,640		-			-		10,871,648	7,992	10,879,640
52 Security & Monitoring Services	1,018,966	(43,446)	975,520		-			-		1,018,966	(43,446)	975,520
53 Data Processing Services	4,067,760	(15,356)	4,052,404		-			-		4,067,760	(15,356)	4,052,404
61 Community Services	364,751	127,456	492,207		-			-		364,751	127,456	492,207
71 Debt Service	154,200	(15,000)	139,200	2,051	-	2,051	48,401,839	(6,819,669)	41,582,170	48,558,090	(6,834,669)	41,723,421
81 Facilities Acquisition & Construcion	-	-	-		-			-		-	-	-
91 Contr. Instr. Serv. between Schools	27,899,534	(2,899,534)	25,000,000		-			-		27,899,534	(2,899,534)	25,000,000
93 Pmts. To Fiscal Agent/Member Districts	-	-	-		-			-		-	-	-
95 Pmts. To Juvenile Justice Alternative Cntr.	20,000	(10,000)	10,000		-			-		20,000	(10,000)	10,000
99 Other Governmental Charges	626,139	-	626,139		-			-		626,139	-	626,139
6030 Total Expenditures	170,410,945	(2,108,870)	168,302,075	6,195,502	14,572	6,210,074	48,401,839	(6,819,669)	41,582,170	225,008,286	(8,913,967)	216,094,319
8900 Other (Uses)	-	-	-	-	-	-		-		-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(11,956,105)	2,850,818	(9,105,287)	319	-	319	-	6,221,669	6,221,669	(11,955,786)	9,072,487	(2,883,299)
7900 Other Sources	991,654	-	991,654	-	-	-	-	1,261,483	1,261,483	991,654	1,261,483	2,253,137
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(10,964,451)	2,850,818	(8,113,633)	319	-	319	-	7,483,152	7,483,152	(10,964,132)	10,333,970	(630,162)
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	50,669,359	2,850,818	53,520,177	1,203,436	-	1,203,436	11,417,949	7,483,152	18,901,101	63,290,744	10,333,970	73,624,714