

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

**To:** Dr. Leanne Shivers  
**From:** Amber Lasseigne  
**Subject:** 02/23/2026

Attached are the February 23rd, 2026 Budget Amendments. Revenues total \$0 and Expenditures total \$0.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Operating	\$0	\$0	
240/482	Child Nutrition	\$0	\$0	
599	Debt Service	\$0	\$0	
	TOTAL	\$0	\$0	

**Budget Amendments**  
**2/23/2026**

<b>Item</b>	<b>Description</b>	<b>Account Number</b>	<b>Revenue</b>	<b>Expenditure</b>
<b>1</b>	Transfer for Wages-Substitute Professional	199-11-6112-00-004-11-000		3,250
	Transfer for Misc Operating Costs	199-23-6499-00-004-99-000		(3,250)
<b>2</b>	Transfer for Misc Operating Costs	199-11-6299-00-903-23-000		30,000
	Transfer for General Supplies	199-31-6399-00-903-23-000		30,000
	Transfer for Payments to FISC Agents of SSA	199-93-6492-00-903-23-000		(60,000)
<b>3</b>	Transfer for Wages-Substitute Professional	199-33-6112-00-043-99-000		500
	Transfer for Wages-Substitute Professional	199-11-6112-00-043-11-000		(500)
<b>4</b>	Transfer for General Supplies	199-11-6399-00-901-11-000		11,000
	Transfer for Extra Duty Pay-Prof	199-13-6118-00-901-99-000		(8,000)
	Transfer for Reading Materials	199-21-6329-00-901-99-000		(3,000)
<b>5</b>	Transfer for Travel & Reg - Employee	199-11-6411-00-004-11-000		1,175
	Transfer for Travel & Reg - Employee	199-12-6411-00-004-99-000		(760)
	Transfer for General Supplies	199-12-6399-00-004-99-000		(415)
<b>6</b>	Transfer for Legal Services	199-21-6211-00-903-99-000		15,000
	Transfer for Misc Operating Costs	199-11-6299-00-903-23-000		(15,000)
<b>7</b>	Transfer for Wages-Substitute Professional	199-11-6112-00-004-11-000		100
	Transfer for General Supplies	199-36-6399-00-004-91-105		(100)
			-	-

<b>Account Number</b>	<b>Revenue</b>	<b>Expenditure</b>	
199-11-6112-00-004-11-000		3,250	
199-11-6112-00-004-11-000		100	
199-11-6112-00-043-11-000		(500)	
199-11-6299-00-903-23-000		30,000	
199-11-6299-00-903-23-000		(15,000)	
199-11-6399-00-901-11-000		11,000	
199-11-6411-00-004-11-000		1,175	30,025
199-12-6399-00-004-99-000		(415)	
199-12-6411-00-004-99-000		(760)	(1,175)
199-13-6118-00-901-99-000		(8,000)	(8,000)
199-21-6211-00-903-99-000		15,000	
199-21-6329-00-901-99-000		(3,000)	12,000
199-23-6499-00-004-99-000		(3,250)	(3,250)
199-31-6399-00-903-23-000		30,000	30,000
199-33-6112-00-043-99-000		500	500
199-36-6399-00-004-91-105		(100)	(100)
199-93-6492-00-903-23-000		(60,000)	(60,000)

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**Budget Amendments**  
**February 23, 2026**

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
<b>REVENUES</b>												
5700 Local & Intermediate Sources	140,216,798	-	140,216,798	5,243,063	-	5,243,063	40,990,333	-	40,990,333	186,450,194	-	186,450,194
5800 State Program Revenues	14,772,655	-	14,772,655	167,404	-	167,404	2,955,749	-	2,955,749	17,895,808	-	17,895,808
5900 Federal Program Revenues	260,000	-	260,000	903,967	-	903,967	376,964	-	376,964	1,540,931	-	1,540,931
5020 Total Revenues	155,249,453	-	155,249,453	6,314,434	-	6,314,434	44,323,046	-	44,323,046	205,886,933	-	205,886,933
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURES</b>												
11 Instruction	93,769,777	30,025	93,799,802	-	-	-	-	-	-	93,769,777	30,025	93,799,802
12 Instr. Resources & Media Services	1,563,920	(1,175)	1,562,745	-	-	-	-	-	-	1,563,920	(1,175)	1,562,745
13 Curriculum Dev. & Instr. Staff Dev.	2,088,186	(8,000)	2,080,186	-	-	-	-	-	-	2,088,186	(8,000)	2,080,186
21 Instructional Leadership	2,830,977	12,000	2,842,977	-	-	-	-	-	-	2,830,977	12,000	2,842,977
23 School Leadership	6,652,742	(3,250)	6,649,492	-	-	-	-	-	-	6,652,742	(3,250)	6,649,492
31 Guidance, Counseling & Evaluation	5,758,504	30,000	5,788,504	-	-	-	-	-	-	5,758,504	30,000	5,788,504
32 Social Work Services	186,313	-	186,313	-	-	-	-	-	-	186,313	-	186,313
33 Health Services	1,639,903	500	1,640,403	-	-	-	-	-	-	1,639,903	500	1,640,403
34 Student (Pupil) Transportation	5,939,400	-	5,939,400	-	-	-	-	-	-	5,939,400	-	5,939,400
35 Food Services	-	-	-	6,172,911	-	6,172,911	-	-	-	6,172,911	-	6,172,911
36 Cocurricular/Extracurricular Activities	2,882,857	(100)	2,882,757	-	-	-	-	-	-	2,882,857	(100)	2,882,757
41 General Administration	4,621,016	-	4,621,016	-	-	-	-	-	-	4,621,016	-	4,621,016
51 Plant Maintenance & Operations	11,503,200	-	11,503,200	-	-	-	-	-	-	11,503,200	-	11,503,200
52 Security & Monitoring Services	1,179,226	-	1,179,226	-	-	-	-	-	-	1,179,226	-	1,179,226
53 Data Processing Services	4,123,999	-	4,123,999	-	-	-	-	-	-	4,123,999	-	4,123,999
61 Community Services	662,029	-	662,029	-	-	-	-	-	-	662,029	-	662,029
71 Debt Service	139,000	-	139,000	2,040	-	2,040	44,144,540	-	44,144,540	44,285,580	-	44,285,580
81 Facilities Acquisition & Construcion	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	17,574,591	-	17,574,591	-	-	-	-	-	-	17,574,591	-	17,574,591
93 Prmts. To Fiscal Agent/Member Districts	60,000	(60,000)	-	-	-	-	-	-	-	60,000	(60,000)	-
95 Prmts. To Juvenile Justice Alternative Cntr.	20,000	-	20,000	-	-	-	-	-	-	20,000	-	20,000
99 Other Governmental Charges	632,945	-	632,945	-	-	-	-	-	-	632,945	-	632,945
6030 Total Expenditures	163,828,585	-	163,828,585	6,174,951	-	6,174,951	44,144,540	-	44,144,540	214,148,076	-	214,148,076
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(8,579,132)	-	(8,579,132)	139,483	-	139,483	178,506	-	178,506	(8,261,143)	-	(8,261,143)
7900 Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(8,579,132)	-	(8,579,132)	139,483	-	139,483	178,506	-	178,506	(8,261,143)	-	(8,261,143)
3100 Unassigned Fund Bal - Sept 1, 2024 (Beg.)	54,053,583	-	54,053,583	1,373,021	-	1,373,021	18,904,743	-	18,904,743	74,331,347	-	74,331,347
3000 Budget Unassigned Fund Balance - Aug. 31	45,474,451	-	45,474,451	1,512,504	-	1,512,504	19,083,249	-	19,083,249	66,070,204	-	66,070,204