

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

**To:** Dr. Leanne Shivers  
**From:** Dr. Amber Lasseigne  
**Subject:** 05/18/2026

Attached are the May 18th, 2026 Budget Amendments. Revenues total \$4,160,202 and Expenditures total \$1,300,492.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Operating	\$4,160,202	\$1,300,492	Increase in Tax Revenue and Teacher Incentive Allotments and Reduction in Recapture Payment
240/482	Child Nutrition	\$0	\$0	
599	Debt Service	\$0	\$0	
	TOTAL	\$4,160,202	\$1,300,492	

**Budget Amendments****5/18/2026**

<b>Item</b>	<b>Description</b>	<b>Account Number</b>	<b>Revenue</b>	<b>Expenditure</b>
<b>1</b>	Transfer from Travel & Reg - Employee	199-21-6411-00-919-99-000		(1,559)
	Transfer for General Supplies	199-11-6399-00-919-11-000		1,559
<b>2</b>	Transfer for Wages-Substitute Professional	199-11-6112-00-914-11-000		(4,000)
	Transfer for Travel & Reg - Employee	199-11-6411-00-914-11-000		(1,000)
	Transfer for General Supplies	199-13-6399-00-914-99-000		5,000
<b>3</b>	Revenue from Taxes-Current Year Levy	199-00-5711-00-000-00-000	4,160,202	
	Transfer for Teacher Incent Allot Stipends	199-11-6119-00-999-11-755		2,621,388
	Transfer for Student Attendance Credits	199-91-6224-00-999-99-000		(1,320,896)
			<u>4,160,202</u>	<u>1,300,492</u>

<b>Account Number</b>	<b>Revenue</b>	<b>Expenditure</b>
199-00-5711-00-000-00-000	4,160,202	
199-11-6112-00-914-11-000		(4,000)
199-11-6119-00-999-11-755		2,621,388
199-11-6399-00-919-11-000		1,559
199-11-6411-00-914-11-000		(1,000)
199-13-6399-00-914-99-000		5,000
199-21-6411-00-919-99-000		(1,559)
199-91-6224-00-999-99-000		(1,320,896)

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**Budget Amendments**  
**May 18, 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	4,160,202	144,377,000	5,243,063	-	5,243,063	40,990,333	-	40,990,333	186,450,194	4,160,202	190,610,396
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	4,160,202	159,409,655	6,314,434	-	6,314,434	44,323,046	-	44,323,046	205,886,933	4,160,202	210,047,135
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURES</b>												
11 Instruction	93,697,074	2,617,947	96,315,021	-	-	-	-	-	-	93,697,074	2,617,947	96,315,021
12 Instr. Resources & Media Services	1,562,745	-	1,562,745	-	-	-	-	-	-	1,562,745	-	1,562,745
13 Curriculum Dev. & Instr. Staff Dev.	2,080,186	5,000	2,085,186	-	-	-	-	-	-	2,080,186	5,000	2,085,186
21 Instructional Leadership	2,841,852	(1,559)	2,840,293	-	-	-	-	-	-	2,841,852	(1,559)	2,840,293
23 School Leadership	6,648,492	-	6,648,492	-	-	-	-	-	-	6,648,492	-	6,648,492
31 Guidance, Counseling & Evaluation	5,775,594	-	5,775,594	-	-	-	-	-	-	5,775,594	-	5,775,594
32 Social Work Services	186,313	-	186,313	-	-	-	-	-	-	186,313	-	186,313
33 Health Services	1,640,403	-	1,640,403	-	-	-	-	-	-	1,640,403	-	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	2,877,757	-	2,877,757	-	-	-	-	-	-	2,877,757	-	2,877,757
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	1,236,989	-	1,236,989	-	-	-	-	-	-	1,236,989	-	1,236,989
53 Data Processing Services	4,188,999	-	4,188,999	-	-	-	-	-	-	4,188,999	-	4,188,999
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	(1,320,896)	16,253,695	-	-	-	-	-	-	17,574,591	(1,320,896)	16,253,695
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	632,945	-	632,945	-	-	-	-	-	-	632,945	-	632,945
6030 Total Expenditures	163,828,585	1,300,492	165,129,077	6,174,951	-	6,174,951	44,144,540	-	44,144,540	214,148,076	1,300,492	215,448,568
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(8,579,132)	2,859,710	(5,719,422)	139,483	-	139,483	178,506	-	178,506	(8,261,143)	2,859,710	(5,401,433)
7900 Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(8,579,132)	2,859,710	(5,719,422)	139,483	-	139,483	178,506	-	178,506	(8,261,143)	2,859,710	(5,401,433)
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	2,859,710	48,334,161	1,512,504	-	1,512,504	19,083,249	-	19,083,249	66,070,204	2,859,710	68,929,914