



**C**  
ISD

**COPPELL**

**INDEPENDENT SCHOOL DISTRICT**

*Empowering Educational Excellence*



**2017-2018 BUDGET**

## **BOARD OF TRUSTEES**

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Marilyn Denison, Assistant Superintendent of Special Projects  
Kelly Penny, RTSBA, Chief Financial Officer  
Kristen Streeter, Assistant Superintendent of Administrative Services

### **Budget Document Prepared By:**

Kelly Penny, RTSBA, Chief Financial Officer  
Sid Grant, RTSBA, Assistant Superintendent for Business & Support Services  
Vicky Cason, Nelda Casbon, and Heather Smartt, Office Support Staff

### **Coppell Independent School District's Mission Statement**

The mission of the Coppell Independent School District, as a committed and proven leader in educational excellence, is to ensure our learners achieve personal success, develop strong moral character, and become dynamic leaders and global citizens with a zeal for service by engaging each individual through innovative learning experiences led by visionary staff and progressive community.

***200 S. Denton Tap Road  
Coppell, Texas 75019  
www.coppellisd.com  
214-496-6000***

# BUDGET HIGHLIGHTS

- Tax Rates: Maintenance & Operations - \$1.17; Debt Service - \$0.3077 (decrease of \$0.01500 from prior year), and a total tax rate of \$1.4777
- Projected Student Enrollment: 12,792 (422 new students projected)
- \*Weighted Average Daily Attendance: 14,045 (last year - 13,332)
- \*Refined Average Daily Attendance: 12,408 (last year actual – 11,885)
- 3% raise of mid/control point for all staff and a \$1,750 increase for teachers, nurses, and librarians
- Beginning Teacher's Salary: \$52,000
- Budgeted Recapture Payment to State: \$37,054,389 (last year budgeted - \$30,692,049)
- Budgeted Current Year Property Taxes:
  - Maintenance and Operations \$125,111,378
  - Debt Service \$32,858,616
- Budgeted Revenue of \$117,232 from the City of Coppell for Crossing Guards
- Coppell ISD monthly medical contribution to each full-time employee of \$311
- Accelerated instruction funds, \$11,700 budgeted as identified in Section 29.081(b-2) of the Education Code
- Pay-to-Play is suspended for 2017-2018 and will be reevaluated in 2018-2019

\*Definitions begin on page 93

# **Executive Summary Coppell Independent School District 2017-2018**

## **Budget Information**

The following document represents the 2017-2018 financial plan for Coppell Independent School District. This document provides information concerning financial decisions that support the educational goals of the District, maintains facilities and achieves a competitive compensation plan to employees.

It is the desire of the District to fully communicate how resources are allocated and used. Additionally, this document is prepared in a manner to help our constituents understand how resources are used to achieve the District's mission. The Board of Trustees and staff have worked diligently to make the best use of the dollars available from our taxpayers and other local, state and federal sources. Campus principals and staff are actively involved in making focused requests that target improved student performance.

Federal, state and local guidelines direct the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with State regulations and covers the fiscal period beginning September 1, 2017 through August 31, 2018. Additional Federal, State and Local funds are presented for informational purposes.

The district's website contains multiple years of the adopted budget books, annual financial reports, FIRST, Truth and Taxation notices, monthly budget and financial reports, check registers, debt, and credit ratings information. Also included is the legally required budget summary posting.

## **Adoption of Budget and Tax Rate**

Texas Education Code 44.002-44.006 governs the legal basis for school district budget development. The budget must be prepared by August 21<sup>st</sup> and adopted by the Board of Trustees no later than August 31<sup>st</sup>. A public hearing to discuss the budget and the proposed tax rate are required before the budget is adopted by the Board. The approved budget begins September 1<sup>st</sup>. Due to the District's Chapter 41 status, a tax rate cannot be adopted by the Board of Trustees until the Commissioner of Education certifies that the wealth is equalized, Education code 41.004(c). The District must adopt a tax rate on or before September 30<sup>th</sup> or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2017-2018 budget and tax rate on August 28, 2016 at the regular board meeting.

The rate for Operating Fund is \$1.17 and the Debt Service tax rate is \$0.3077. Under House Bill 3646, passed in 2007, the maximum Maintenance and Operations tax rate allowable without voter's authorization is 66.67% of a district's 2005-2006 tax rate

(\$1.50 x .6667) plus 4 pennies. A Maintenance and Operation tax rate beyond \$1.04 requires voter approval and can add an additional \$0.13 to the Maintenance and Operations tax rate, up to \$1.17. Coppell ISD passed a Tax Rate Ratification Election in September 2010 gaining the additional \$0.13. Should the Board of Trustees elect to lower the Maintenance and Operations tax rate, it would require another Tax Rate Ratification election to be held at taxpayer's expense.

The District's total tax rate for 2017-2018 is \$1.4777 compared to \$1.4927 in 2016-2017. This is a \$0.015 decrease in the Debt Service tax rate from the prior year's tax rate. This tax rate decrease is a result of assessed taxable value property growth and debt payments only increasing \$1,542,453. Additionally, \$372,167 is budgeted in federal revenue for the interest due on the Qualified School Construction Bond payments for 2017-2018 and \$269,205 in State Aid for the taxable values lost on the additional 10% homestead exemption.

The District is maintaining the same Maintenance and Operations tax rate at \$1.17. Of this tax rate in the 2016 tax year, the district paid recapture (Robin Hood) to the State of approximately \$29,896,527. It is estimated that in the 2017 tax year, the District's anticipates the recapture payment (Robin Hood) will be \$37,054,389. Thus, the district will not keep any of the projected 2017-2018 property value tax collection growth of \$6,971,009 since the projected 2017-2018 recapture payment will increase \$7,157,862. Thus, the State is the recipient of the local property tax value growth.

### **2017 85th Legislative Session and the Texas Supreme Court Decision**

The 85th Legislative Regular and Special Sessions did not provide any additional State funding to most public schools, including CISD. There was some financial relief for Districts that receive Additional State Aid for Tax Reduction (ASATR). CISD is not an ASATR district. There was also a small amount of funding for Existing Debt Allotment, and small size adjustment for all small districts, none of which CISD qualifies for. The State did provided \$212 million for TRS-Care to pay for increased health benefits for retirees. While building the budget, the District did not anticipate any new funding from either of the 85<sup>th</sup> Legislative Sessions. The District will continue to be conservative in building the budget and managing District funds.

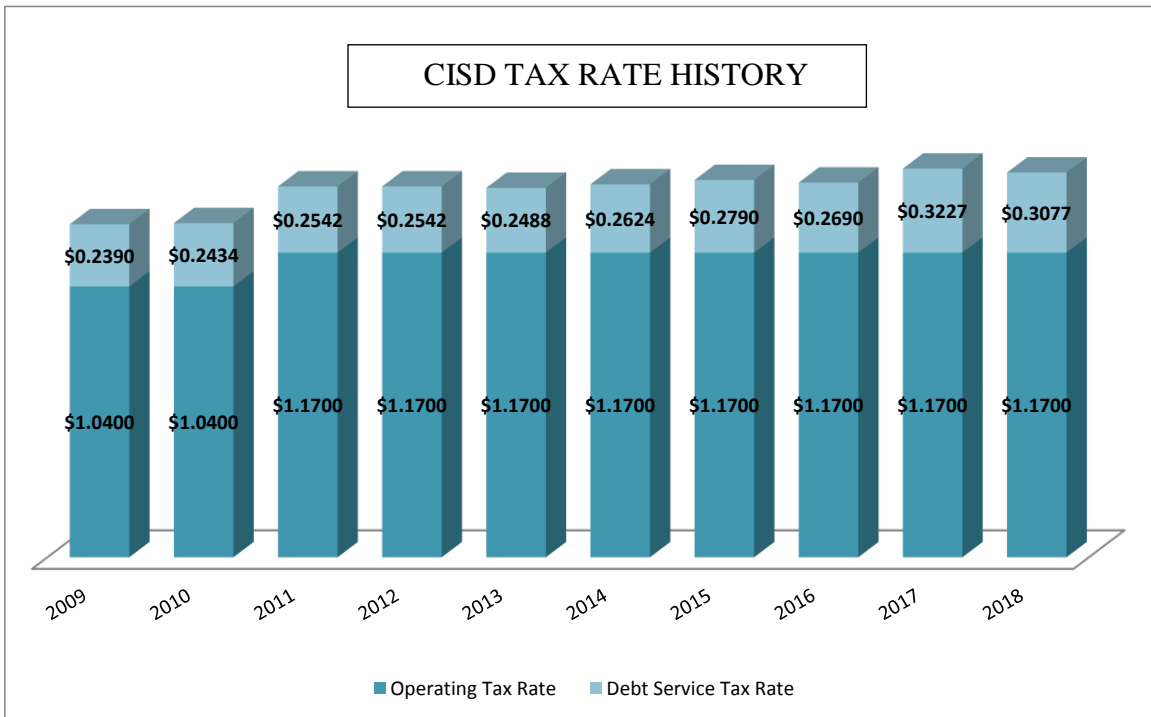
### **Open Enrollment**

In 2011-2012, to gain additional efficiencies and revenue, the District implemented an open enrollment program allowing elementary students that reside in the City of Coppell but outside the District's boundaries to attend CISD. These students must meet set criteria annually. The District has received approximately 146 additional students for 2017-2018 which generates approximately \$923,334 this fiscal year.

## Budget Overview and Highlights

Coppell ISD's budget has been prepared using a total tax rate of \$1.4777 per \$100 assessed taxable value. The setting of the Debt Service tax rate is fundamentally driven by the District's assessed values, collection rate, and the annual debt payments. This year's certified taxable assessed values increased 5.57% certified to certified tax roll and 5.78% from 2016 supplemental tax roll to 2017 certified tax roll.

The chart below reflects CISD's tax rate history. Specific details regarding the tax rate history are included in the Appendices.



The annually adopted budgets include the General, Debt Service and Food Service funds. The total budgeted revenues for 2017-2018 are \$175,419,541 and total expenditures for these funds are \$178,142,991. The charts below and on the following page reflect Coppel's Original Budget data from 2014 through 2018.

**Total Revenue Sources  
Combined Official Budget**

	Original Budget 2013-2014	Original Budget 2014-2015	Original Budget 2015-2016	Original Budget 2016-2017	Original Budget 2017-2018	Percentage of Increase
General Fund	\$100,019,608	\$108,309,997	\$115,904,743	\$129,901,068	\$137,134,008	5.6%
Food Service	4,401,305	4,377,065	4,584,920	4,636,900	4,894,750	5.6%
Debt Service	20,924,814	24,001,699	24,808,396	32,704,557	33,390,783	2.1%
<b>Total</b>	<b>\$125,345,727</b>	<b>\$136,688,761</b>	<b>\$145,298,059</b>	<b>\$167,242,525</b>	<b>\$175,419,541</b>	<b>4.9%</b>

**Total Expenditures  
Combined Official Budget**

	Original Budget 2013-2014	Original Budget 2014-2015	Original Budget 2015-2016	Original Budget 2016-2017	Original Budget 2017-2018	Percentage of Increase
General Fund	\$100,189,894	\$109,631,144	\$117,326,012	\$126,630,512	\$138,663,083	9.5%
Food Service	4,445,630	4,420,630	4,608,224	4,842,755	5,328,136	10.0%
Debt Service	21,233,727	24,013,532	24,748,729	32,609,319	34,151,772	4.7%
<b>Total</b>	<b>\$125,869,251</b>	<b>\$138,065,306</b>	<b>\$146,682,965</b>	<b>\$164,082,586</b>	<b>\$178,142,991</b>	<b>8.6%</b>

**General Fund Revenues**

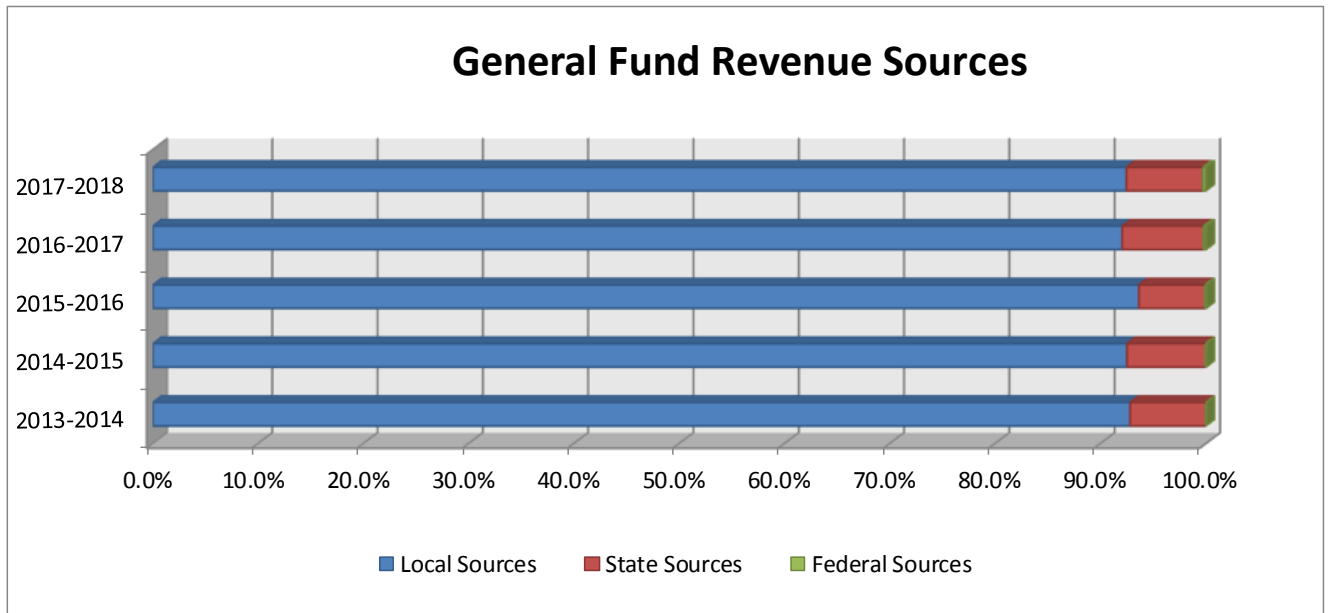
General Fund Revenues reflect an increase of \$7,175,628 over the prior year's Amended Budget. The majority of this increase is attributed to property tax collections. This year's taxable assessed values are \$10,883,388,661. This increase will result in a projected increase in budgeted current property tax collections of \$6,971,009. The estimated taxes collected on the \$0.06 golden/silver pennies non-recaptured are \$6,431,353.

The following chart and graph both depict the General Fund Revenue Sources from 2014 through 2018.

**General Fund  
Revenue Sources**

	Original Budget 2013-2014	Original Budget 2014-2015	Original Budget 2015-2016	Original Budget 2016-2017	Original Budget 2017-2018	Percentage of Increase
Local Sources	\$92,830,060	\$100,197,285	\$108,537,429	\$119,573,031	\$126,783,240	6.0%
State Sources*	7,189,548	8,062,712	7,267,314	10,028,037	9,950,768	-0.8%
Federal Sources	0	50,000	100,000	300,000	400,000	100.0%
<b>Total</b>	<b>\$100,019,608</b>	<b>\$108,309,997</b>	<b>\$115,904,743</b>	<b>\$129,901,068</b>	<b>\$137,134,008</b>	<b>5.6%</b>

\*All years include TRS-on-Behalf in 2017-2018 the amount is \$4,023,793



The District is very appreciative of the contributions the City of Coppell has made to the District’s local revenue. This year the District will receive up to \$117,232 to fund crossing guards, within the city limits. Additionally, the City provides School Resource Officers at no charge to the District.

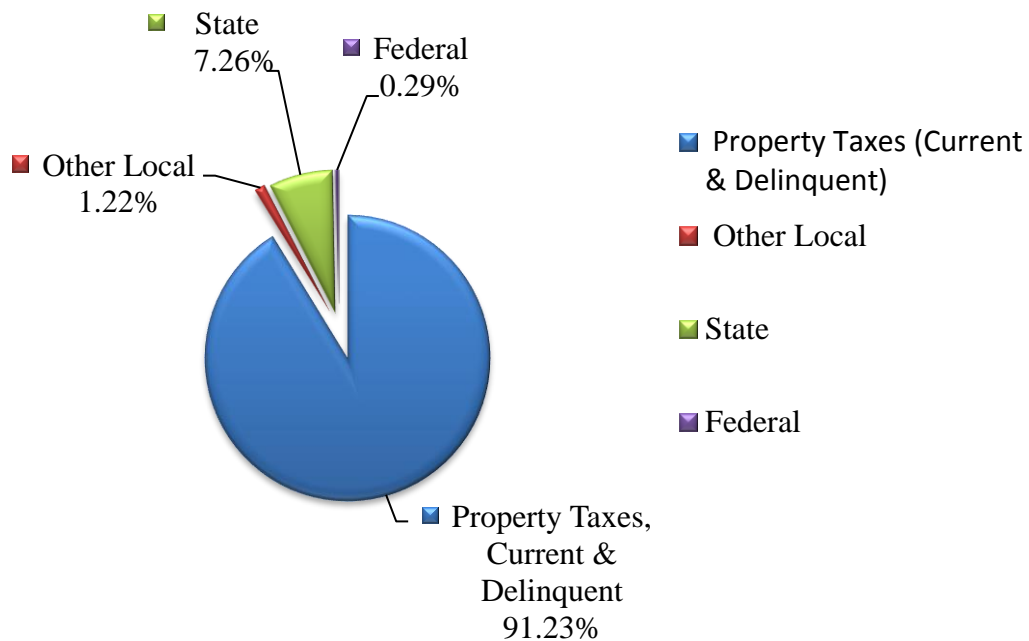
The chart on the following page reflects the details of the General Fund Revenue. State revenues account for 7.26% of the District’s Total General Fund revenue and Federal revenues account for 0.29%. Local Property Tax revenue accounts for 91.23% while Other Local Revenue Sources account for 1.22% of the total General Fund revenue.



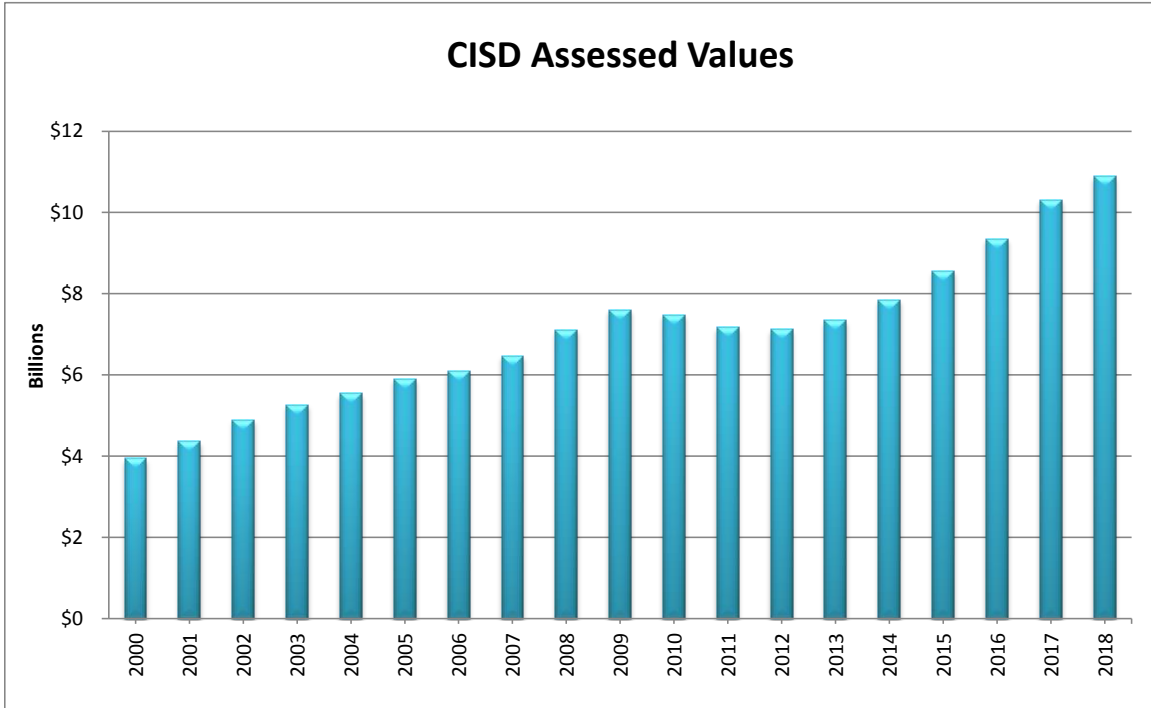
### General Fund Revenue Sources

Local		
Property Taxes (Current & Delinquent)	\$125,111,378	91.23%
Other Local	1,671,862	1.22%
State	9,950,768	7.26%
Federal	400,000	0.29%
<b>Total General Fund Revenue Sources</b>	<b>\$137,134,008</b>	<b>100.00%</b>

### General Fund Revenue Sources



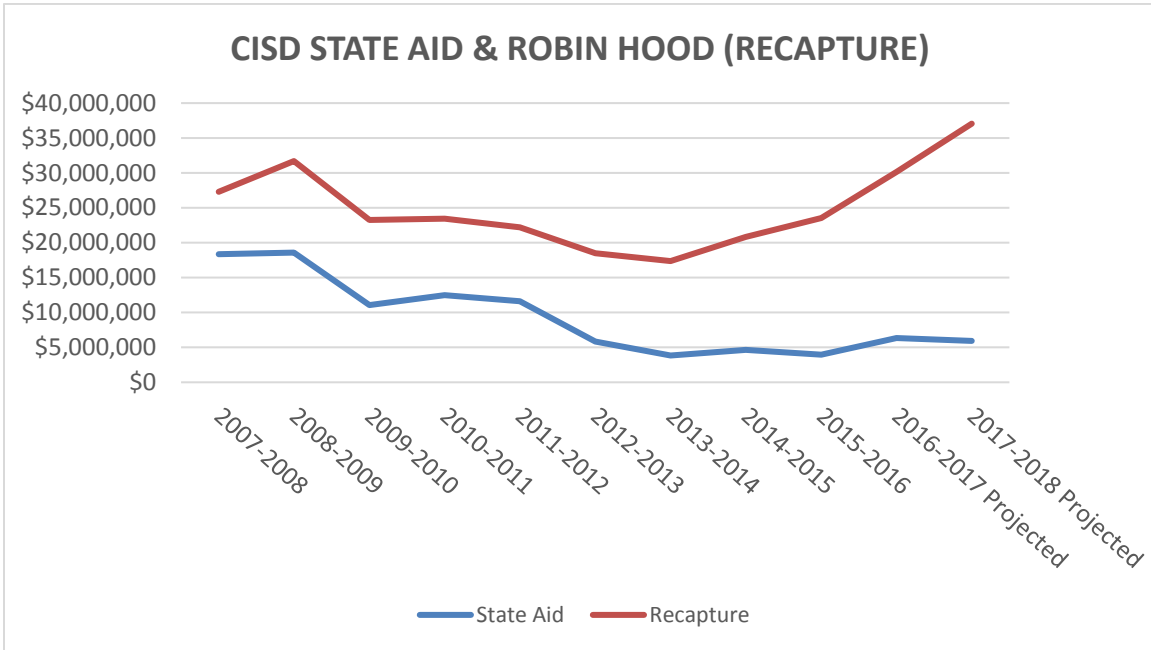
The Dallas Central Appraisal District (DCAD) certifies the tax roll on or about July 25<sup>th</sup> of every tax year based on property values as of January 1<sup>st</sup> of the year. The Texas Comptroller of Public Accounts annually certifies the final property values on or before July 1<sup>st</sup>, of the following year. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under Texas Education Code Chapter 41 provisions. The District’s assessed property value history is provided on the graph on the following page. A detailed history of the District’s assessed values is provided in the Appendices.



### Recapture Payments (Robin Hood), State Aid and Local Property Taxes

Chapter 41 of the Texas Education Code (TEC) is devoted to wealth equalization through the mechanism of recapture, the recovery of financial resources from districts defined by the state as high property wealth. Resources are recovered for the purpose of sharing them with low-wealth districts. Districts that are subject to the provisions of Chapter 41 in the Education Code and must make a choice among several options in order to reduce their property wealth and share financial resources.

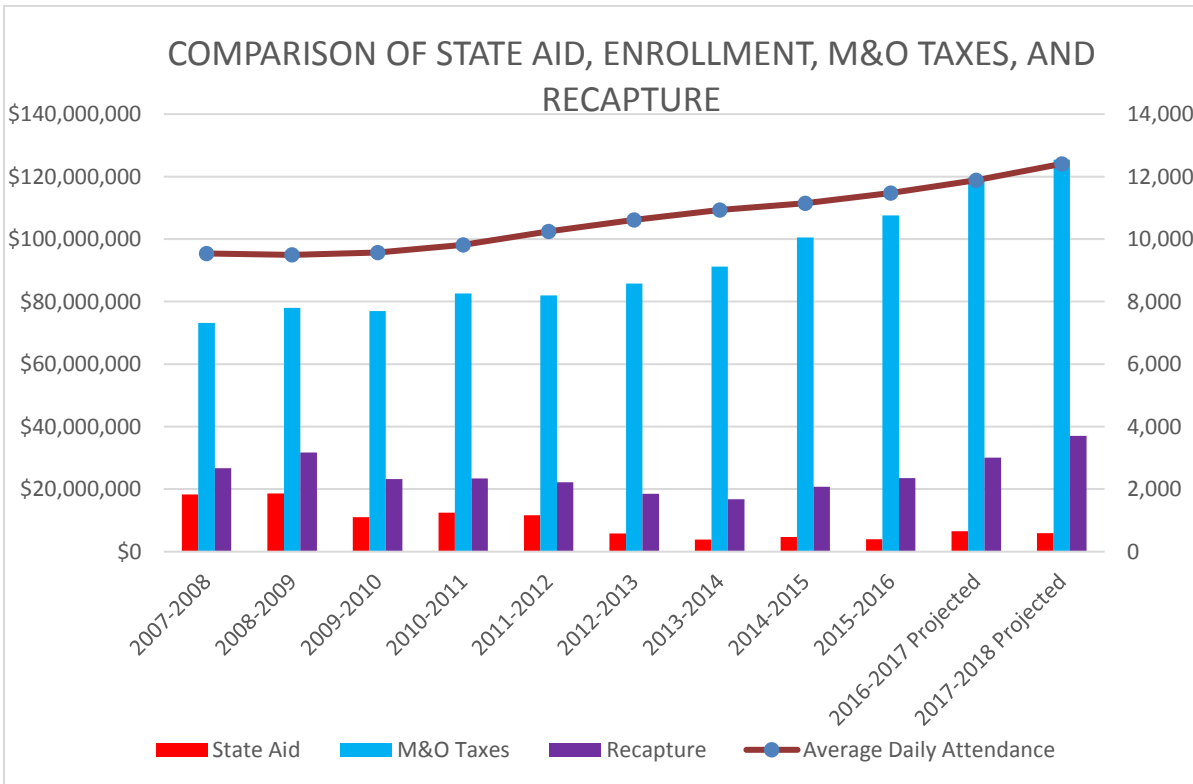
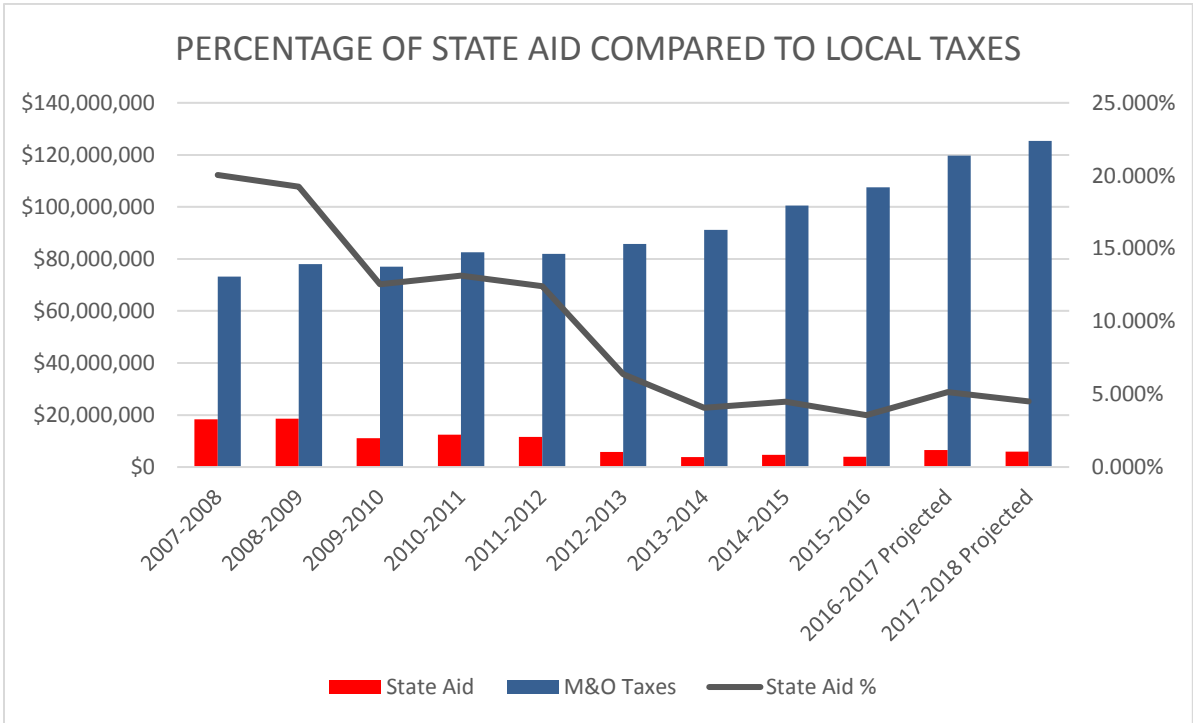
The chart on the following page tracks State Aid versus Recapture (Robin Hood) over the last eleven years. As you can see by the graph, the gap between recapture and state aid is widening. Thus, as mentioned in the past, as the District's Robin Hood (Recapture) payment to the State was dropping so was State Aid. The graph also reflects the funding challenges since the 2013 Legislative session. Not only is State Aid decreasing, but Recapture continues to increase.



Under the current Texas school funding laws, the District is legally required to expend an estimated \$37,054,389 of 2017-2018 local property taxes utilizing option 3 to purchase attendance credits from the State (recapture payments). This year the District’s recapture payment will equate to approximately 26.72% of the General Fund Budget. Since the inception of Robin Hood, the District will have paid approximately \$539,347,914 of local tax dollars to the state or partnering districts at the end of the fiscal year.

The State continues to depend heavily on local property taxes to fund public education. As local property values grow the State relies upon those dollars to fund public education as the State’s contribution continues to decrease. Thus, the burden of educating students continues to rely heavily on local taxpayers.

The State’s role to support public education has been in a continual decline over the years and public education funding has come to rely heavily on local property tax dollars. This is very apparent by looking at the two charts on the following page that reflect CISD’s increase share of educating students. As you can see, the percentage of revenue from the State has declined substantially when compared to local property tax revenue. This trend is not unique to CISD. It is a state wide trend.

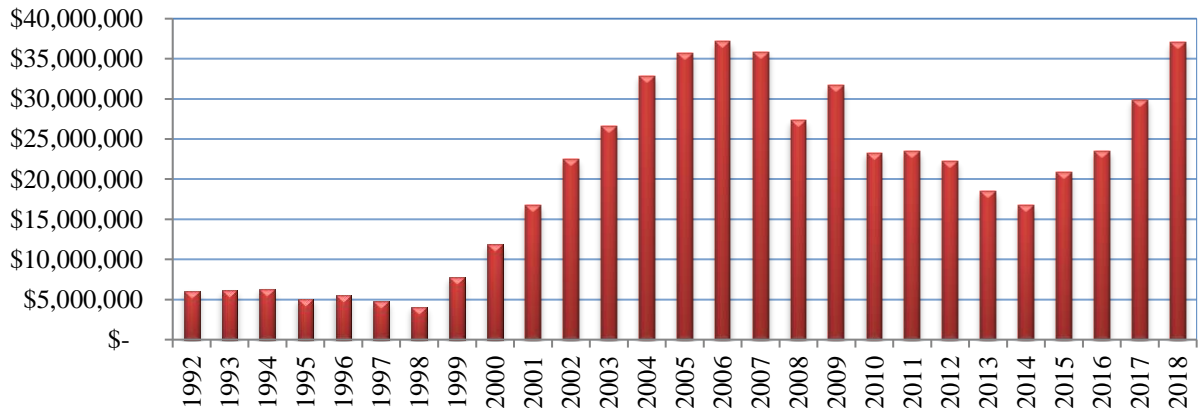


Below is a detailed list of annual Robin Hood payments made since inception through year-end 2018.

**Robin Hood Payment History**

1992	\$	6,068,560
1993		6,126,018
1994		6,321,255
1995		5,089,471
1996		5,557,812
1997		4,793,558
1998		4,088,827
1999		7,729,881
2000		11,807,564
2001		16,704,560
2002		22,492,228
2003		26,601,662
2004		32,869,100
2005		35,699,673
2006		37,137,688
2007		35,889,496
2008		27,285,332
2009		31,702,059
2010		23,259,131
2011		23,425,003
2012		22,207,281
2013		18,475,923
2014		16,770,720
2015		20,778,622
2016		23,515,574
Projected 2017		29,896,527
Projected 2018		37,054,389
		<u>\$539,347,914</u>

**Local Tax Dollars Recapture  
(Robin Hood Payment)**



## **Budget Preparation**

Budget preparations began in January with principals and administrators. Due to the new software budget training was held on multiple days. A new budget manual was distributed that included budgetary guidelines, and step-by-step instructions for entry into the new software system. Budgets and detail back-up are maintained within the Munis Budget Module. A threshold amount for each campus and department was entered into Munis by the Business Office. Thus, departments could not exceed the threshold set. Budgets were due on March 10<sup>th</sup> along with Additional Funding Requests. Each Additional Funding request was reviewed by the Executive Leadership Team, and if approved, is included within this budget.

The campus allotments are based upon a per pupil amount of; \$94.61 elementary, \$123.23 middle school, and \$157.54 for the high schools and cover non-payroll expenditures. Athletics and Band receive a separate allotment to cover costs associated with these programs. The amounts budgeted for all campuses reflect 90% of their allotment based upon anticipated enrollment. Each campus allotment will be adjusted in early November, based upon actual enrollment data collected from the October PEIM's Snap Shot date.

## **Budget Assumptions**

The 2017-2018 General Fund Budget was built on the assumptions of Refined Average Daily Attendance of 12,408, which is an increase of budgeted Refined Average Daily Attendance from the prior year of 523. Enrollment is projected to be 12,792. The assumption was made that the 422 students will maintain a 97% attendance rate. A Weighted Average Daily Attendance of 13,332 is projected. The District anticipates Current Operating Fund Property Tax Collections to be \$125,111,378 at a \$1.17 Maintenance and Operations tax rate. The Debt Service Fund assumptions include a Current Tax Levy of \$32,858,616 at a \$0.3077 tax rate, Federal Revenue from Qualified School Construction Bonds of \$372,167 and \$289,522 in state aid for the loss attributed to the additional \$10,000 homestead exemption.

## **Salaries and Benefits**

In February 2017, Coppell ISD hired TASB to review the pay schedules and stipends to ensure the District remains competitive with surrounding districts, and maintains market adequacy. This budget encompasses all of the proposed salary changes submitted by TASB.

The Board of Trustees elected to provide a 3% raise of midpoint/control point to all employees for the 2017-2018 school year. All teachers, nurses and librarians received a \$1,750 raise. The new beginning teacher's salary is \$52,000 compared to \$51,000 in the prior year. The District's contribution for employees with all TRS Care plans is \$311 per month. All other increases for TRS Healthcare will be absorbed by individual employees. The state contributes \$75 towards health insurance premiums and has not increased their contribution since 2002.

## General Fund Expenditures

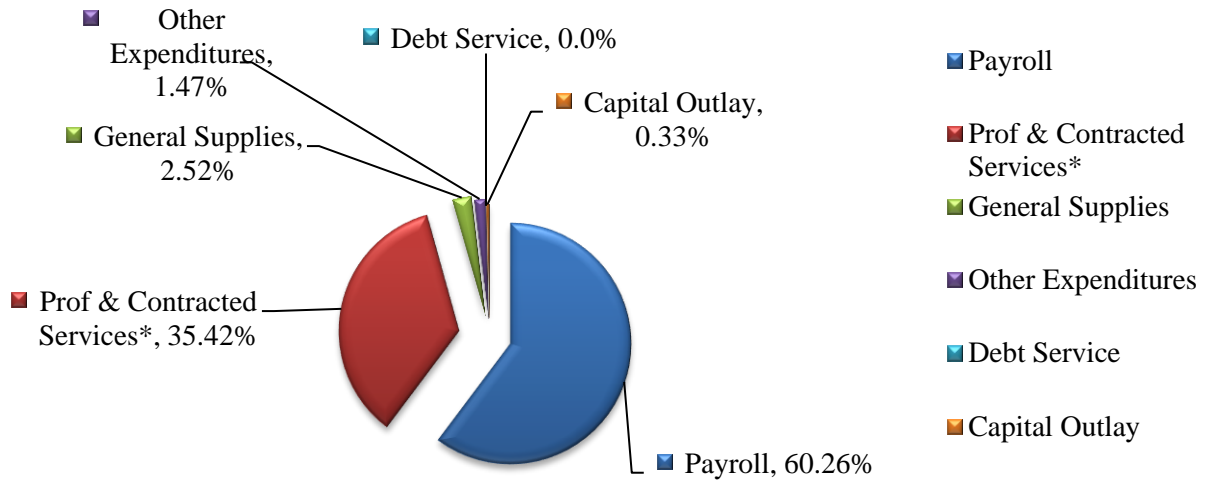
The following chart details the breakdown of Operating Fund Expenditures by objective and includes Recapture. The objectives listed reflect the nature of the expenditure.

### General Fund Object Expenditures

Payroll	\$83,549,192	60.26%
Prof & Contracted Services*	49,119,440	35.42%
General Supplies	3,487,286	2.52%
Other Expenditures	2,032,165	1.47%
Debt Service	-	0.00%
Capital Outlay	475,000	0.33%
<b>Total</b>	<b><u>\$138,663,083</u></b>	<b><u>100.00%</u></b>

\*Includes Recapture of \$37,054,389

### General Fund Object Expenditures (Includes Recapture\*)



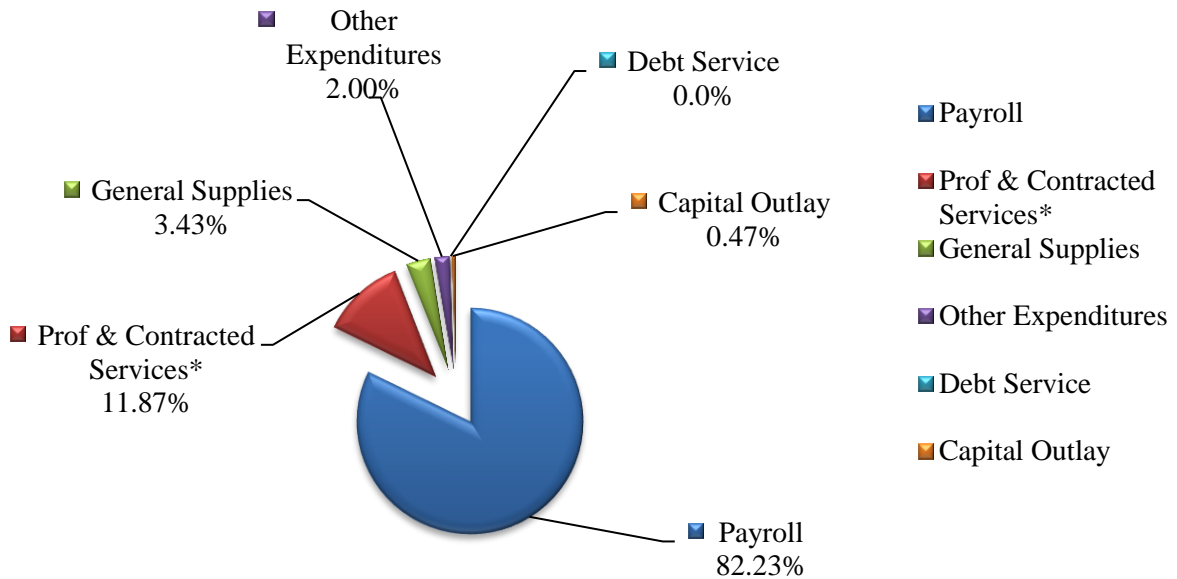
The information below shows that excluding Recapture (Robin Hood), payroll accounts for a total of 82.23% of the District's expenditures. Thus, the majority of the District's budgeted expenditures are for payroll.

**General Fund Object Expenditures (Excluding Recapture\*)**

Payroll	\$83,549,192	82.23%
Prof & Contracted Services*	12,065,051	11.87%
General Supplies	3,487,286	3.43%
Other Expenditures	2,032,165	2.00%
Debt Service	-	0.00%
Capital Outlay	475,000	0.47%
<b>Total</b>	<b>\$101,608,694</b>	<b>100.00%</b>

\*Excludes Recapture of \$37,054,389

**General Fund Object Expenditures (Excludes Recapture\*)**



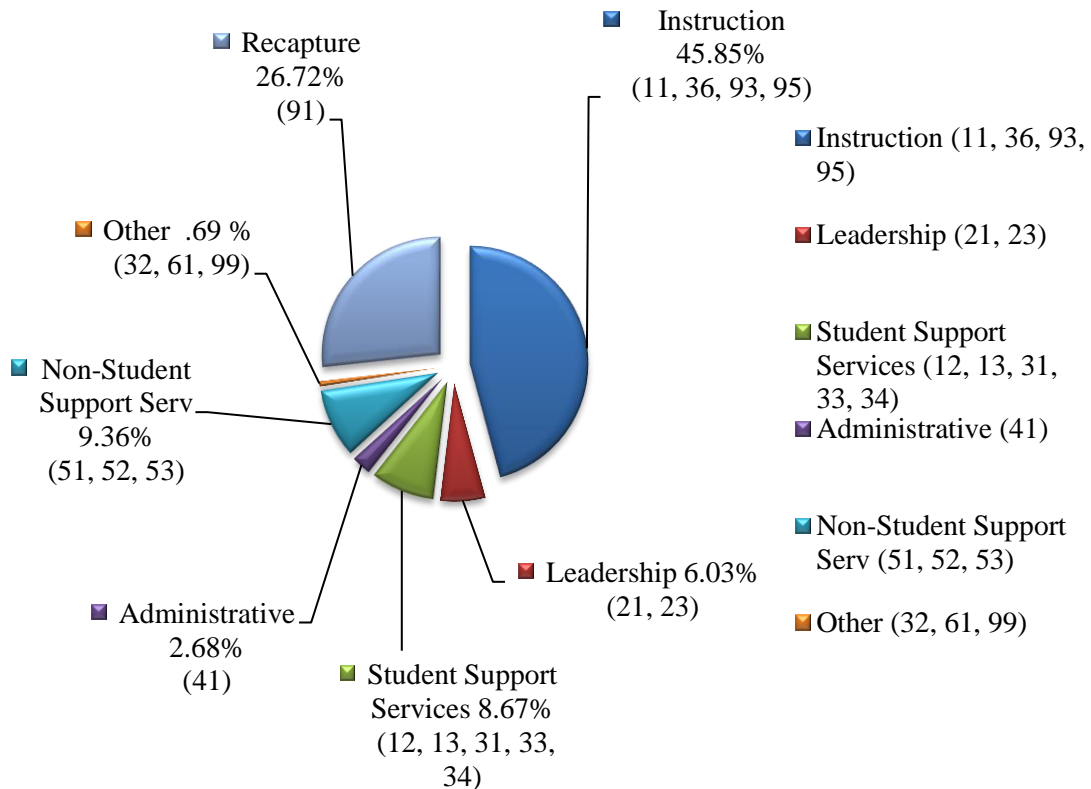


The following expenditure information is broken into functional categories which represent the general operational area in a school district and groups together related activities.

### General Fund Functional Category Expenditures

Instruction (11, 36, 93, 95)	\$63,575,672	45.85%
Leadership (21, 23)	8,356,981	6.03%
Student Support Services (12, 13, 31, 33, 34)	12,025,760	8.67%
Administrative (41)	3,713,502	2.68%
Non-Student Support Serv (51, 52, 53)	12,985,027	9.36%
Other (32, 61, 99)	951,752	0.69%
Recapture (91)	37,054,389	26.72%
<b>Total</b>	<b>\$138,663,083</b>	<b>100.00%</b>

### General Fund Functional Category Expenditures

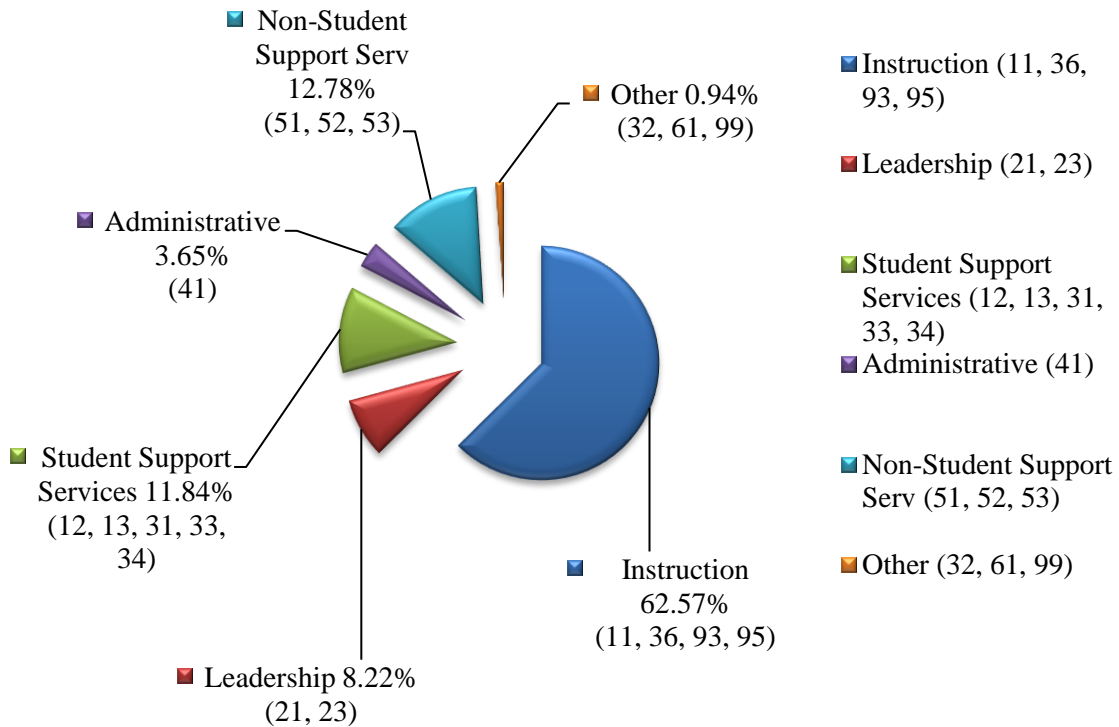


The following information reflects the General Fund category expenditures, excluding Recapture (Robin Hood). Note that the District spends approximately 62.57% of its General Fund dollars towards direct instruction (functions 11, 36, 93, and 95).

**General Fund Functional Category Expenditures - Excluding Recapture**

Instruction (11, 36, 93, 95)	\$63,575,672	62.57%
Leadership (21, 23)	8,356,981	8.22%
Student Support Services (12, 13, 31, 33, 34)	12,025,760	11.84%
Administrative (41)	3,713,502	3.65%
Non-Student Support Serv (51, 52, 53)	12,985,027	12.78%
Other (32, 61, 99)	951,752	0.94%
<b>Total</b>	<b>\$101,608,694</b>	<b>100.00%</b>

**General Fund Functional Category Expenditures Excluding Recapture**



**OFFICIAL  
BUDGET  
FOR  
GENERAL,  
FOOD SERVICE  
AND  
DEBT SERVICE  
FUNDS**

**COPPELL INDEPENDENT SCHOOL DISTRICT  
COMBINED BUDGET SUMMARY  
2017-2018**

<b>Estimated Revenue Sources</b>	<b>GENERAL FUND</b>	<b>FOOD SERVICE</b>	<b>DEBT SERVICE</b>	<b>MEMORANDUM TOTAL</b>
Local	\$126,783,240	\$4,254,600	\$33,018,616	\$164,056,456
State	9,950,768	100,900	-	10,051,668
Federal	400,000	539,250	372,167	1,311,417
<b>Total Budgeted Revenue Sources</b>	<b>\$137,134,008</b>	<b>\$4,894,750</b>	<b>\$33,390,783</b>	<b>\$175,419,541</b>
<b>Total Expenditures</b>				
11 Instruction*	60,993,230	-	-	60,993,230
12 Instructional Resource & Media Services	1,490,693	-	-	1,490,693
13 Curriculum & Instructional Staff Development	2,643,161	-	-	2,643,161
21 Instructional Leadership	2,383,961	-	-	2,383,961
23 School Leadership	5,973,020	-	-	5,973,020
31 Guidance, Counseling & Evaluation Services	3,820,706	-	-	3,820,706
32 Social Services	215,652	-	-	215,652
33 Health Services	1,130,629	-	-	1,130,629
34 Student (Pupil) Transportation	2,940,571	-	-	2,940,571
35 Food Service	-	5,328,136	-	5,328,136
36 Cocurricular/Extracurricular Activities	2,487,442	-	-	2,487,442
41 General Administration	3,713,502	-	-	3,713,502
51 Plant Maintenance & Operations	9,141,532	-	-	9,141,532
52 Security & Monitoring Services	388,410	-	-	388,410
53 Data Processing Services	3,455,085	-	-	3,455,085
61 Community Services	183,057	-	-	183,057
71 Debt Service	-	-	34,151,772	34,151,772
81 Facilities Acquisition & Construction	-	-	-	-
91 Contracted Instr Servs Between School Dist.	37,054,389	-	-	37,054,389
93 Payments to Fiscal Agent/Member SS	60,000	-	-	60,000
95 Payments to JJAEP	35,000	-	-	35,000
99 Other Governmental Charges	553,043	-	-	553,043
<b>Total Appropriated Expenditures</b>	<b>\$138,663,083</b>	<b>\$5,328,136</b>	<b>\$34,151,772</b>	<b>\$178,142,991</b>
<b>Estimated Fund Balance</b>				
3000 Budgeted Unassigned Fund Balance	52,697,347	618,629	4,120,207	57,436,183
Budgeted Increase (Decrease) in Fund Balance	(1,529,075)	(433,386)	(760,989)	(2,723,450)
3000 Budgeted Ending Unassigned Fund Balance	<u>\$51,168,272</u>	<u>\$185,243</u>	<u>\$3,628,423</u>	<u>\$54,981,938</u>

\* Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed an end-of-course assessment. Included in this budget for adoption is \$11,700 separately identified for this purpose.

# General Fund

The General Fund, also referred to as the Operating Fund, is the fund that includes revenue from local maintenance taxes, foundation entitlements, and is where most expenditures are recorded for the daily operations of the schools and central offices. Expenditures paid from this fund include; salaries and benefits, classroom supplies, utilities, routine maintenance of buildings and transportation costs.

**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGETARY COMPARISON  
2017-2018**

	2016-2017 Original Budget	2016-2017 Amended Budget	2017-2018 Original Budget	Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original	% of Change 2016-2017 Amended to 2017-2018 Original
<b>Estimated Revenue Sources</b>					
<b>Local</b>					
Property Taxes (Current & Deliquent)	\$118,440,369	\$118,440,369	\$125,111,378	\$6,671,009	5.6%
Other Local	1,132,662	1,150,384	1,671,862	521,478	45.3%
<b>State</b>	10,028,037	10,028,037	9,950,768	(77,269)	-0.8%
<b>Federal &amp; Other Sources</b>	300,000	339,590	400,000	60,410	17.8%
<b>Total Budgeted Revenue Sources</b>	<b>\$129,901,068</b>	<b>\$129,958,380</b>	<b>\$137,134,008</b>	<b>\$7,175,628</b>	<b>5.5%</b>
<b>Total Expenditures</b>					
11 Instruction	59,771,986	59,963,839	60,993,230	1,029,391	1.7% *
12 Instructional Resource & Media Services	1,387,101	1,390,120	1,490,693	100,573	7.2%
13 Curriculum & Instructional Staff Development	612,591	722,232	2,643,161	1,920,929	266.0% **
21 Instructional Leadership	2,313,929	2,344,365	2,383,961	39,596	1.7%
23 School Leadership	5,596,889	5,601,492	5,973,020	371,528	6.6%
31 Guidance, Counseling & Evaluation Services	3,542,763	3,565,431	3,820,706	255,275	7.2%
32 Social Services	104,687	164,879	215,652	50,773	0.0%
33 Health Services	1,069,920	1,068,891	1,130,629	61,738	5.8%
34 Student (Pupil) Transportation	2,290,571	2,290,571	2,940,571	650,000	28.4%
35 Food Service	-	-	-	-	-
36 Cocurricular/Extracurricular Activities	2,308,879	2,364,584	2,487,442	122,858	5.2%
41 General Administration	3,451,086	3,460,033	3,713,502	253,469	7.3%
51 Plant Maintenance & Operations	8,831,702	8,838,347	9,141,532	303,185	3.4%
52 Security & Monitoring Services	366,597	364,697	388,410	23,713	6.5%
53 Data Processing Services	3,509,891	3,590,680	3,455,085	(135,595)	-3.8%
61 Community Services	177,990	177,990	183,057	5,067	2.8%
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	-	-	-	-
91 Contracted Instr Servs Between School Dist.	30,692,049	30,692,049	37,054,389	6,362,340	20.7%
93 Payments to Fiscal Agent/Member SS	60,000	40,455	60,000	19,545	48.3%
95 Payments to JJAEP	35,000	35,000	35,000	-	0.0%
99 Other Governmental Charges	506,881	506,881	553,043	46,162	9.1%
<b>Total Appropriated Expenditures</b>	<b>\$126,630,512</b>	<b>\$127,182,536</b>	<b>\$138,663,083</b>	<b>\$11,480,547</b>	<b>9.0%</b>
<b>Estimated Fund Balance</b>					
<b>3600</b> Budgeted Unassigned Fund Balance	49,921,503	49,921,503	52,697,347		
Budgeted Increase (Decrease) in Fund Balance	3,270,556	2,775,844	(1,529,075)		
<b>3600</b> Budgeted Ending Unassigned Fund Balance	<b>\$53,192,059</b>	<b>\$52,697,347</b>	<b>\$51,168,272</b>		

\* Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed an end-of-course assessment. Included in this budget for adoption is \$11,700 separately identified for this purpose.

\*\* Digital Learning Coaches and Instructional Coaches moved from function 11 to Function 13

**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND REVENUE COMPARISON  
2017-2018**

Estimated Revenue Sources	2016-2017 Original Budget	2016-2017 Amended Budget	2017-2018 Original Budget	Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original
<b>5700.00 Local Sources</b>				
5711.00 Taxes, Current Year Levy	\$118,140,369	\$118,140,369	\$125,111,378	6,971,009
5712.00 Taxes, Prior Years	-	-	-	-
5719.00 Penalties, Interest, Other Tax Rev.	300,000	300,000	300,000	-
5730.00 Tuition & Fees; Summer School	-	-	-	-
5742.00 Interest Earnings	150,000	150,000	600,000	450,000
5743.00 Rental Facilities	160,000	160,000	160,000	-
5744.00 Gifts & Bequests	-	2,634	-	(2,634)
5745.00 Insurance Recovery	-	-	-	-
5749.00 Miscellaneous Revenue	45,000	60,088	71,400	11,312
5749.05 Revenue from City of Coppell	117,232	117,232	117,232	-
5749.06 Sprint Tower Revenue	33,830	33,830	33,830	-
5749.07 Parking Fees	55,000	55,000	50,000	(5,000)
5749.08 Co/Extra Curricular Fees	225,000	225,000	-	(225,000)
5749.09 Transportation Fees	46,000	46,000	55,000	9,000
5752.00 Athletic Activity	275,600	275,600	259,400	(16,200)
5757.00 Cocurricular Enterprising Services	25,000	25,000	25,000	-
<b>Total Local Sources</b>	119,573,031	119,590,753	126,783,240	7,192,487
<b>5800.00 State Sources</b>				
5811.00 Available School Fund	\$4,451,497	\$4,451,497	\$2,377,134	(2,074,363)
5812.00 Foundation School Fund	1,913,965	1,913,965	3,549,841	1,635,876
5831.00 TRS/TRS-Care On-Behalf	3,662,575	3,662,575	4,023,793	361,218
<b>Total State Sources</b>	10,028,037	10,028,037	9,950,768	(77,269)
<b>5900.00 Federal Sources</b>	300,000	300,000	400,000	100,000
<b>Total Federal Sources</b>	300,000	300,000	400,000	100,000
<b>7900.00 Other Sources</b>	-	39,590	-	(39,590)
<b>Total Budgeted Revenue Sources</b>	<b>\$129,901,068</b>	<b>\$129,958,380</b>	<b>\$137,134,008</b>	<b>7,175,628</b>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
BUDGET COMPARISON  
2017-2018**

	<b>2016-2017 Original Budget</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Original Budget</b>	<b>Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original</b>
<b>Expenditures</b>				
<b>11 Instruction</b>				
6100 Payroll costs*	\$57,757,112	\$57,933,489	\$58,434,846	\$501,357
6200 Professional & Contracted Services	370,506	430,317	507,205	76,888
6300 Supplies & Materials	1,449,308	1,428,437	1,730,953	302,516
6400 Other Operating Expenditures	195,060	166,596	320,226	153,630
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	5,000	-	(5,000)
11 Total Instruction	<u>59,771,986</u>	<u>59,963,839</u>	<u>60,993,230</u>	<u>1,029,391</u>
<b>12 Instructional Resource &amp; Media Services</b>				
6100 Payroll costs	1,269,741	1,272,416	1,372,394	99,978
6200 Professional & Contracted Services	9,350	7,350	9,350	2,000
6300 Supplies & Materials	105,145	107,388	104,897	(2,491)
6400 Other Operating Expenditures	2,865	2,966	4,052	1,086
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
12 Total Inst. Resource & Media Services	<u>1,387,101</u>	<u>1,390,120</u>	<u>1,490,693</u>	<u>100,573</u>
<b>13 Curriculum &amp; Instructional Staff Development</b>				
6100 Payroll costs*	226,023	288,081	2,283,168	1,995,087
6200 Professional & Contracted Services	134,250	123,833	148,250	24,417
6300 Supplies & Materials	47,427	101,775	92,235	(9,540)
6400 Other Operating Expenditures	204,891	208,543	119,508	(89,035)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
13 Total Curr. & Inst. Staff Development	<u>612,591</u>	<u>722,232</u>	<u>2,643,161</u>	<u>1,920,929</u>
<b>21 Instructional Leadership</b>				
6100 Payroll costs	2,129,509	2,132,509	2,166,013	33,504
6200 Professional & Contracted Services	90,100	90,190	95,500	5,310
6300 Supplies & Materials	35,680	40,903	51,657	10,754
6400 Other Operating Expenditures	58,640	80,763	70,791	(9,972)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
21 Total Instructional Leadership	<u>2,313,929</u>	<u>2,344,365</u>	<u>2,383,961</u>	<u>39,596</u>
<b>23 School Leadership</b>				
6100 Payroll costs	5,447,393	5,430,628	5,752,107	321,479
6200 Professional & Contracted Services	21,252	24,425	23,852	(573)
6300 Supplies & Materials	26,129	37,064	37,220	156
6400 Other Operating Expenditures	102,115	109,375	159,841	50,466
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
23 School Leadership	<u>5,596,889</u>	<u>5,601,492</u>	<u>5,973,020</u>	<u>371,528</u>

\*Digital Learning Coaches and Instructional Coaches moved from function 11 to Function 13



**COPPELL INDEPENDENT SCHOOL DISTRICT  
BUDGET COMPARISON  
2017-2018**

	<b>2016-2017 Original Budget</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Original Budget</b>	<b>Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original</b>
<b>Expenditures</b>				
<b>31 Guidance, Counseling &amp; Evaluation Services</b>				
6100 Payroll costs	3,203,918	3,201,791	3,383,170	181,379
6200 Professional & Contracted Services	62,362	66,363	49,582	(16,781)
6300 Supplies & Materials	253,399	260,505	330,446	69,941
6400 Other Operating Expenditures	23,084	36,772	57,508	20,736
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
31 Total Guidance, Counseling & Eval. Svcs.	<u>3,542,763</u>	<u>3,565,431</u>	<u>3,820,706</u>	<u>255,275</u>
<b>32 Social Services</b>				
6100 Payroll costs	102,187	140,796	170,502	29,706
6200 Professional & Contracted Services	2,500	11,043	36,950	25,907
6300 Supplies & Materials	-	3,100	2,400	(700)
6400 Other Operating Expenditures	-	9,940	5,800	(4,140)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
32 Total Social Services	<u>104,687</u>	<u>164,879</u>	<u>215,652</u>	<u>50,773</u>
<b>33 Health Services</b>				
6100 Payroll costs	1,008,253	1,005,118	1,090,339	85,221
6200 Professional & Contracted Services	38,468	38,254	11,623	(26,631)
6300 Supplies & Materials	18,978	19,151	20,715	1,564
6400 Other Operating Expenditures	4,221	6,368	7,952	1,584
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
33 Total Health Services	<u>1,069,920</u>	<u>1,068,891</u>	<u>1,130,629</u>	<u>61,738</u>
<b>34 Student (Pupil) Transportation</b>				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	2,290,571	1,990,115	2,840,571	850,456
6300 Supplies & Materials	-	456	100,000	99,544
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	300,000	-	(300,000)
34 Total Student (Pupil) Transportation	<u>2,290,571</u>	<u>2,290,571</u>	<u>2,940,571</u>	<u>650,000</u>
<b>36 Cocurricular/Extracurricular Activities</b>				
6100 Payroll costs	1,380,238	1,359,660	1,508,809	149,149
6200 Professional & Contracted Services	209,266	336,310	222,466	(113,844)
6300 Supplies & Materials	230,187	205,652	247,387	41,735
6400 Other Operating Expenditures	489,188	456,691	508,780	52,089
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	6,271	-	(6,271)
36 Total Co/Extracurricular Activities	<u>2,308,879</u>	<u>2,364,584</u>	<u>2,487,442</u>	<u>122,858</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
BUDGET COMPARISON  
2017-2018**

	<b>2016-2017 Original Budget</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Original Budget</b>	<b>Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original</b>
<b>Expenditures</b>				
<b>41 General Administration</b>				
6100 Payroll costs	2,504,899	2,501,474	2,719,564	218,090
6200 Professional & Contracted Services	630,653	625,431	633,822	8,391
6300 Supplies & Materials	103,513	100,779	129,084	28,305
6400 Other Operating Expenditures	212,021	232,349	231,032	(1,317)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
41 Total General Administration	<u>3,451,086</u>	<u>3,460,033</u>	<u>3,713,502</u>	<u>253,469</u>
<b>51 Plant Maintenance &amp; Operations</b>				
6100 Payroll costs	2,122,701	2,122,701	2,162,440	39,739
6200 Professional & Contracted Services	5,948,834	5,849,834	6,198,925	349,091
6300 Supplies & Materials	299,942	306,587	319,942	13,355
6400 Other Operating Expenditures	460,225	359,225	460,225	101,000
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	200,000	-	(200,000)
51 Total Plant Maintenance & Operations	<u>8,831,702</u>	<u>8,838,347</u>	<u>9,141,532</u>	<u>303,185</u>
<b>52 Security &amp; Monitoring Services</b>				
6100 Payroll costs	213,697	213,697	224,510	10,813
6200 Professional & Contracted Services	151,400	149,500	162,400	12,900
6300 Supplies & Materials	1,500	1,500	1,500	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
52 Total Security & Monitoring Services	<u>366,597</u>	<u>364,697</u>	<u>388,410</u>	<u>23,713</u>
<b>53 Data Processing Services</b>				
6100 Payroll costs	1,873,935	1,933,935	2,158,773	224,838
6200 Professional & Contracted Services	640,850	640,850	476,512	(164,338)
6300 Supplies & Materials	239,156	259,945	318,350	58,405
6400 Other Operating Expenditures	30,950	30,950	26,450	(4,500)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	725,000	725,000	475,000	(250,000)
53 Total Data Processing Services	<u>3,509,891</u>	<u>3,590,680</u>	<u>3,455,085</u>	<u>(135,595)</u>
<b>61 Community Services</b>				
6100 Payroll costs	117,490	117,490	122,557	5,067
6200 Professional & Contracted Services	60,000	59,737	60,000	263
6300 Supplies & Materials	500	700	500	(200)
6400 Other Operating Expenditures	-	63	-	(63)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
61 Total Community Services	<u>177,990</u>	<u>177,990</u>	<u>183,057</u>	<u>5,067</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
BUDGET COMPARISON  
2017-2018**

	<b>2016-2017 Original Budget</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Original Budget</b>	<b>Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original</b>
<b>Expenditures</b>				
<b>71 Debt Service</b>				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
71 Total Debt Service	-	-	-	-
<b>81 Facilities Acquisition &amp; Construction</b>				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
81 Total Facilities Acquisition & Construction	-	-	-	-
<b>91 Contracted Instructional Services Between School Districts</b>				
6100 Payroll Costs	-	-	-	-
6200 Professional & Contracted Services	30,692,049	30,692,049	37,054,389	6,362,340
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
91 Total contracted Instructional Services	30,692,049	30,692,049	37,054,389	6,362,340
<b>93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements</b>				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	60,000	40,455	60,000	19,545
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
93 Total payments to fiscal agent/member	60,000	40,455	60,000	19,545
<b>95 Payments to Juvenile Justice Alternative Education Program</b>				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	35,000	35,000	35,000	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
95 Total payments to JJAEP	35,000	35,000	35,000	-

**COPPELL INDEPENDENT SCHOOL DISTRICT  
BUDGET COMPARISON  
2017-2018**

	<b>2016-2017 Original Budget</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Original Budget</b>	<b>Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original</b>
<b>Expenditures</b>				
<b>99 Other Governmental Charges</b>				
6200 Professional & Contracted Services	506,881	506,881	553,043	46,162
<b>Total Appropriated Expenditures*</b>	<u>126,630,512</u>	<u>127,182,536</u>	<u>138,663,083</u>	<u>11,480,547</u>
<b>ESTIMATED FUND BALANCE</b>				
<b>3600</b> Budgeted Unassigned Fund Balance	49,921,503	49,921,503	52,697,347	
Budgeted Increase (Decrease) in Fund Balance	3,270,556	2,775,844	(1,529,075)	
<b>3600</b> Budgeted Ending Unassigned Fund Balance	<u>\$53,192,059</u>	<u>\$52,697,347</u>	<u>\$51,168,272</u>	

# Food Service Fund

The Food Service Fund, also referred to as the Child Nutrition Fund, is where revenues and expenditures are recorded for the school lunch and breakfast programs. Revenues received from this fund include; lunch and breakfast sales, and federal grants. This fund is classified as a Special Revenue Fund by the Texas Education Agency.

**COPPELL INDEPENDENT SCHOOL DISTRICT  
FOOD SERVICE  
2017-2018**

	<b>2016-2017 Original Budget</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Original Budget</b>	<b>Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original</b>
<b>Estimated Revenue Sources</b>				
<b>5700.00 Local Sources</b>				
5751.00	\$3,977,975	\$3,977,975	\$4,229,600	\$251,625
5744.00	-	-	-	-
5749.00	-	-	-	-
5754.00	10,000	10,000	10,000	-
5742.00	2,700	2,700	15,000	12,300
	3,990,675	3,990,675	4,254,600	263,925
<b>5800.00 State Sources</b>				
5829.00	16,000	16,000	10,000	(6,000)
5831.00	88,000	88,000	90,900	2,900
	104,000	104,000	100,900	(3,100)
<b>5900.00 Federal Sources</b>				
5921.00	48,265	48,265	37,050	(11,215)
5922.00	312,960	312,960	367,200	54,240
5923.00	181,000	181,000	135,000	(46,000)
	542,225	542,225	539,250	(2,975)
7000.00	-	-	-	-
	\$4,636,900	\$4,636,900	\$4,894,750	257,850
<b>Expenditures</b>				
<b>35 Food Services</b>				
6100	2,139,567	2,139,567	2,529,436	389,869
6200	334,688	335,908	347,200	11,292
6300	2,345,500	2,346,344	2,432,500	86,156
6400	23,000	23,000	19,000	(4,000)
6500	-	-	-	-
6600	-	330,347	-	(330,347)
	4,842,755	5,175,166	5,328,136	152,970
	\$4,842,755	\$5,175,166	\$5,328,136	\$152,970
<b>Estimated Fund Balance</b>				
3450	1,156,895	1,156,895	618,629	
	(205,855)	(538,266)	(433,386)	
3540	<b>\$951,040</b>	<b>\$618,629</b>	<b>\$185,243</b>	

# Debt Service Fund

The Debt Service Fund contains monies that are restricted to pay principle and interest on debt incurred through the sale of bonds, or refunding of bonds. The proceeds from bond sales are used to finance long-term improvements to school buildings as well as equip schools. The District currently maintains a very strong credit rating of AA+ from Fitch and an AA+ from Standard and Poor's, which were reaffirmed in June, 2016.

Additionally, the District receives federal funds annually to defray the interest cost on the Qualified School Construction Bonds and State Aid for the property taxes lost due to the additional \$10,000 homestead exemption granted by the State in 2015.

**COPPELL INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE  
2017-2018**

	<b>2016-2017 Original Budget</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Original Budget</b>	<b>Increase/ (Decrease) 2016-2017 Amended to 2017-2018 Original</b>
<b>Estimated Revenue Sources</b>				
<b>5700.00 Local Sources</b>				
5711.00 Taxes, Current Year Levy	\$32,025,467	\$32,025,467	\$32,858,616	\$833,149
5712.00 Taxes, Prior Years	-	-	-	-
5719.00 Penalties, Interest, Other Tax Revenues	-	-	-	-
5742.00 Interest Earnings	17,000	17,000	160,000	143,000
<b>Total Local Sources</b>	<u>32,042,467</u>	<u>32,042,467</u>	<u>33,018,616</u>	<u>\$976,149</u>
5900.00 <b>State Sources</b>	289,522	289,522	269,205	(\$20,317)
7900.00 <b>Federal - Other Sources</b>	372,568	372,568	372,167	(\$401)
	-	-	-	
<b>Total Budgeted Revenue Sources</b>	<u>\$32,704,557</u>	<u>\$32,704,557</u>	<u>\$33,659,988</u>	<u>\$955,431</u>
<b>Expenditures</b>				
<b>71 DEBT SERVICE</b>				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenses	-	-	-	-
6500 Debt Service	32,609,319	32,609,319	34,151,772	1,542,453
6600 Capital Outlay	-	-	-	-
71 Debt Service	<u>32,609,319</u>	<u>32,609,319</u>	<u>34,151,772</u>	<u>1,542,453</u>
<b>Total Appropriated Expenditures</b>	<u>\$32,609,319</u>	<u>\$32,609,319</u>	<u>\$34,151,772</u>	<u>\$1,542,453</u>
<b>Estimated Fund Balance</b>				
<b>3420</b> Budgeted Beginning Fund Balance	4,024,969	4,024,969	4,120,207	
Budgeted Increase (Decrease) in Fund Balance	95,238	95,238	(491,784)	
<b>3420</b> Estimated Ending Fund Balance	<u>\$4,120,207</u>	<u>\$4,120,207</u>	<u>\$3,628,423</u>	



# **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds and expenditures of specific revenue sources that are legally restricted, or committed by the Board of Trustees. Funds classified as special revenue funds include; federal and state grants, campus activity funds and other local grants.

**COPPELL INDEPENDENT SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS  
2017-2018**

<b>Fund</b>	<b>ESEA, Title I, Part A 211 2017-2018 Budget</b>	<b>IDEA Part B, Formula 224 2017-2018 Budget</b>	<b>Idea Part B, Preschool 225 2017-2018 Budget</b>
<b>Estimated Revenue Sources</b>			
<b>Local</b>	\$ -	\$ -	\$ -
<b>State</b>	-	-	-
<b>Federal</b>	422,484	1,543,464	25,706
<b>Total Budgeted Revenue Sources</b>	<b>\$ 422,484</b>	<b>\$1,543,464</b>	<b>\$25,706</b>
<b>Total Expenditures</b>			
11 Instruction	276,060	451,111	-
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	128,724	-	5,000
21 Instructional Leadership	2,300	-	-
23 School Leadership	11,700	-	-
31 Guidance, Counseling & Evaluation Services	-	1,092,353	20,706
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	3,700	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
<b>Total Appropriated Expenditures</b>	<b>\$ 422,484</b>	<b>\$1,543,464</b>	<b>\$25,706</b>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS  
2017-2018  
(Continued)**

<b>Fund</b>	<b>Career &amp; Technology 244 2017-2018 Budget</b>	<b>ESEA, Title II, Part A 255 2017-2018 Budget</b>	<b>Title III LEP Funds 263 2017-2018 Budget</b>
<b>Estimated Revenue Sources</b>			
<b>Local</b>	\$ -	\$ -	\$ -
<b>State</b>	-	-	-
<b>Federal</b>	50,585	124,406	81,874
<b>Total Budgeted Revenue Sources</b>	\$50,585	\$124,406	\$81,874
<b>Total Expenditures</b>			
11 Instruction	43,305	16,100	38,000
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	7,280	108,306	28,874
21 Instructional Leadership	-	-	-
23 School Leadership	-	-	-
31 Guidance, Counseling & Evaluation Services	-	-	-
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	15,000
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
<b>Total Appropriated Expenditures</b>	\$50,585	\$124,406	\$81,874

**COPPELL INDEPENDENT SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS  
2017-2018  
(Continued)**

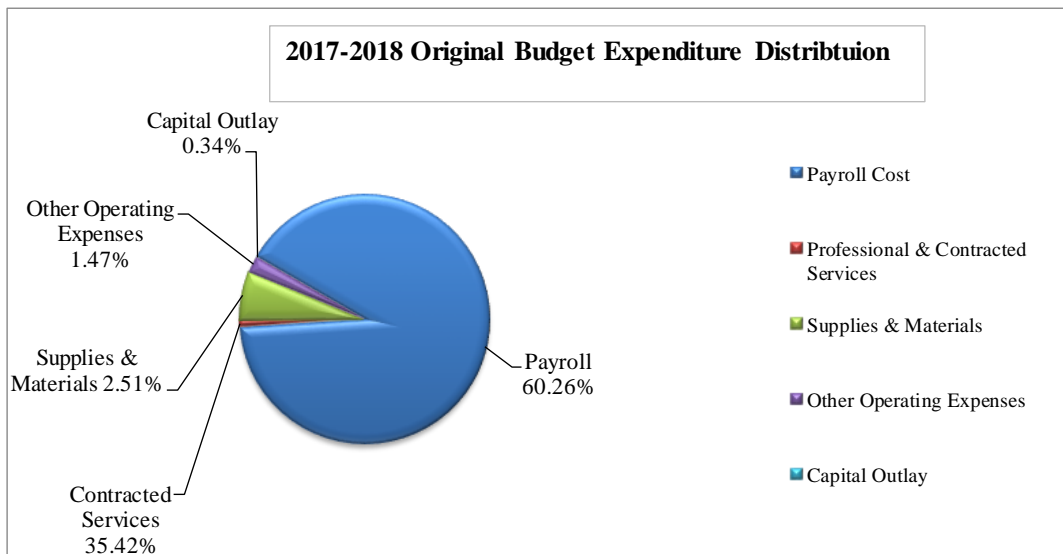
<b>Fund</b>	<b>Instructional Materials Allotment 410 2017-2018 Budget</b>	<b>Memorandum Total 2017-2018 Budget</b>
<b>Estimated Revenue Sources</b>		
<b>Local</b>	\$ -	\$ -
<b>State</b>	2,319,073	\$2,319,073
<b>Federal</b>	-	\$2,248,519
<b>Total Budgeted Revenue Sources</b>	<b>\$2,319,073</b>	<b>\$4,567,592</b>
<b>Total Expenditures</b>		
11 Instruction	2,319,073	3,143,649
12 Instructional Resource & Media Services	-	-
13 Curriculum & Instructional Staff Development	-	278,184
21 Instructional Leadership	-	2,300
23 School Leadership	-	11,700
31 Guidance, Counseling & Evaluation Services	-	1,113,059
32 Social Services	-	-
33 Health Services	-	-
34 Student (Pupil) Transportation	-	-
35 Food Service	-	-
36 Cocurricular/Extracurricular Activities	-	-
41 General Administration	-	-
51 Plant Maintenance & Operations	-	-
52 Security & Monitoring Services	-	-
53 Data Processing Services	-	-
61 Community Services	-	18,700
71 Debt Service	-	-
81 Facilities Acquisition & Construction	-	-
91 Contracted Instr Servs Between School Dist.	-	-
93 Payments to Fiscal Agent/Member SS	-	-
95 Payments to JJAEP	-	-
99 Other Governmental Charges	-	-
<b>Total Appropriated Expenditures</b>	<b>\$2,319,073</b>	<b>\$4,567,592</b>

# **District & Campus Information**

## COPPELL ISD

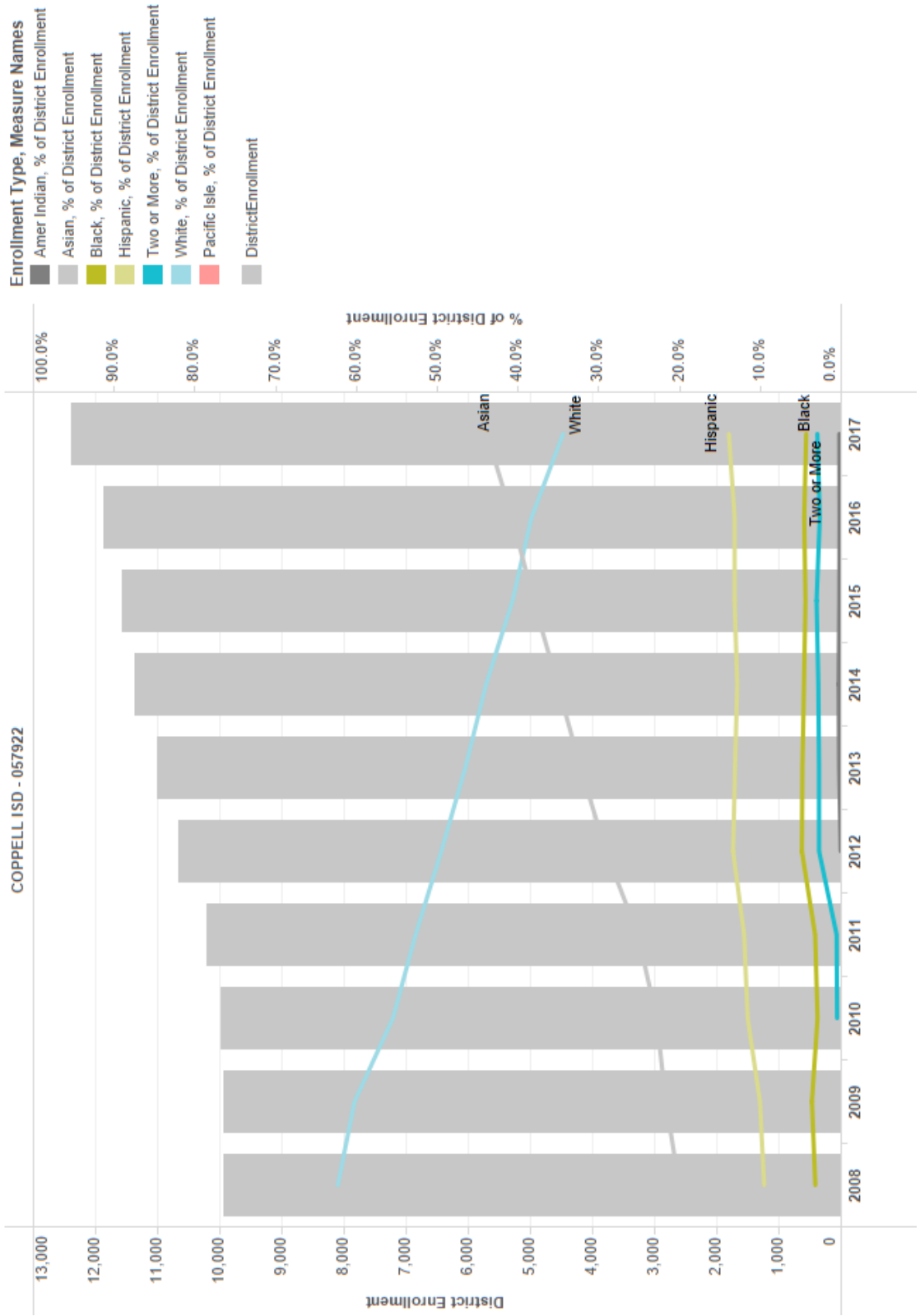
Student Demographics:	2015-2016	2016-2017	Superintendent: Mr. Brad Hunt		
Total Students:	11,851	12,390	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	543	536	2015-2016	3,048	25.72%
Asian/Pac. Islander/Hawaiian	4,845	5,451	2016-2017	2,963	23.91%
Hispanic/Latino	1,561	1,719	Economically Disadvantaged Students:		
Native American/Alaskan	48	47	2015-2016	1,055	8.90%
Two or More	318	365	2016-2017	1,110	8.96%
White	4,536	4,269	Source: 2015-2016 TAPR		
Source: 2015-2016 TAPR			Source: 2016-2017 Fall PEIMs Snap Shot		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016 Audited Actuals	2016-2017 Amended Budget	2017-2018 Original Budget	2017-218 Percentage Distribution
Payroll Cost	\$76,465,251	\$79,653,785	\$83,549,192	60.26%
Professional & Contracted Services	\$34,075,258	\$41,677,482	\$49,119,440	35.42%
Supplies & Materials	\$2,647,459	\$2,873,942	\$3,487,286	2.51%
Other Operating Expenses	\$1,431,875	\$1,741,056	\$2,032,165	1.47%
Capital Outlay & Other Uses	\$1,614,735	\$1,236,271	\$475,000	0.34%
<b>Total</b>	<b>\$116,234,577</b>	<b>\$127,182,536</b>	<b>\$138,663,083</b>	100.00%



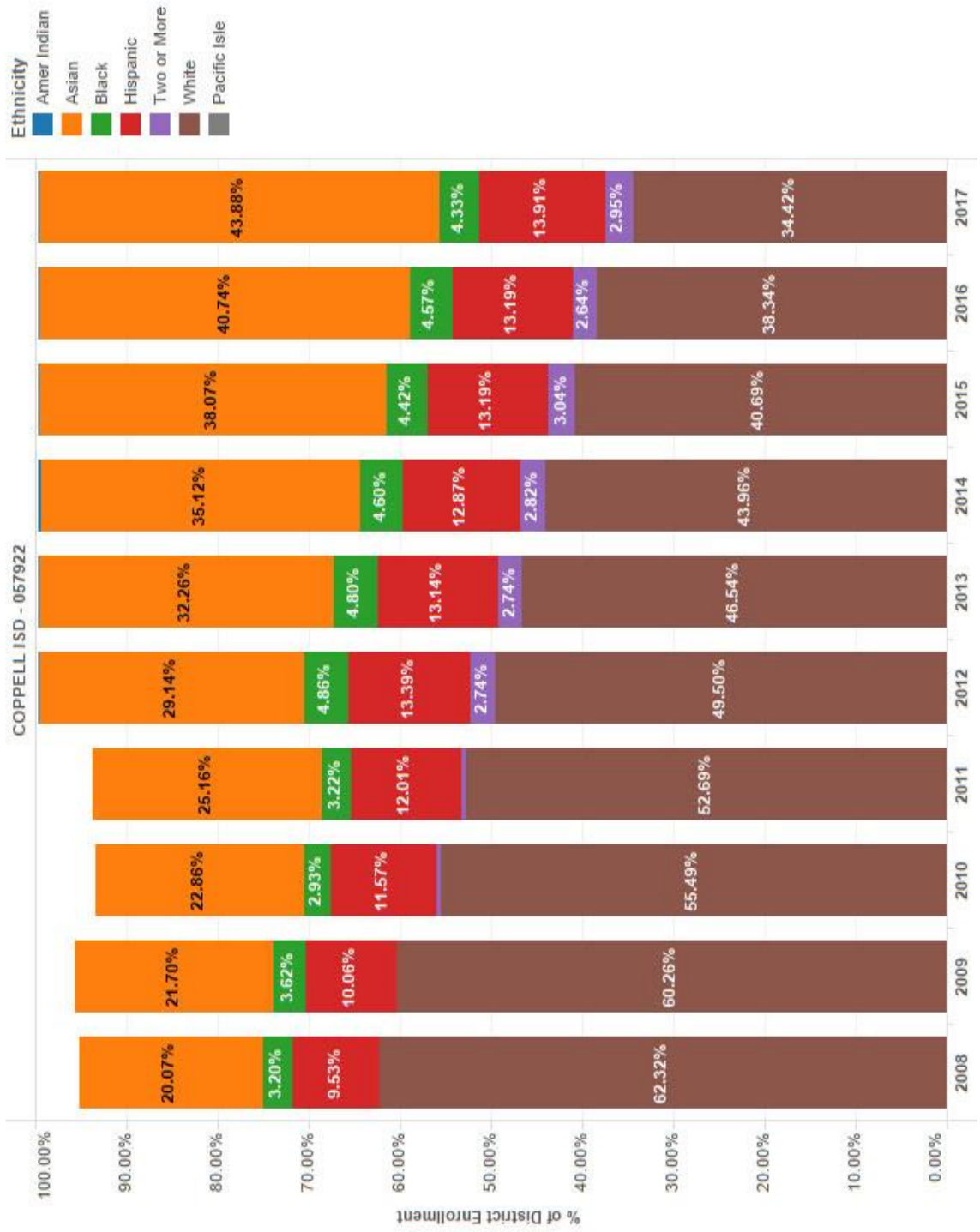
### Enrollment Breakdown (District Level)

Note: Economic Status indicates combined free and reduced lunch %  
 Source: PEIMS Enrollment



### District Race Ethnicity

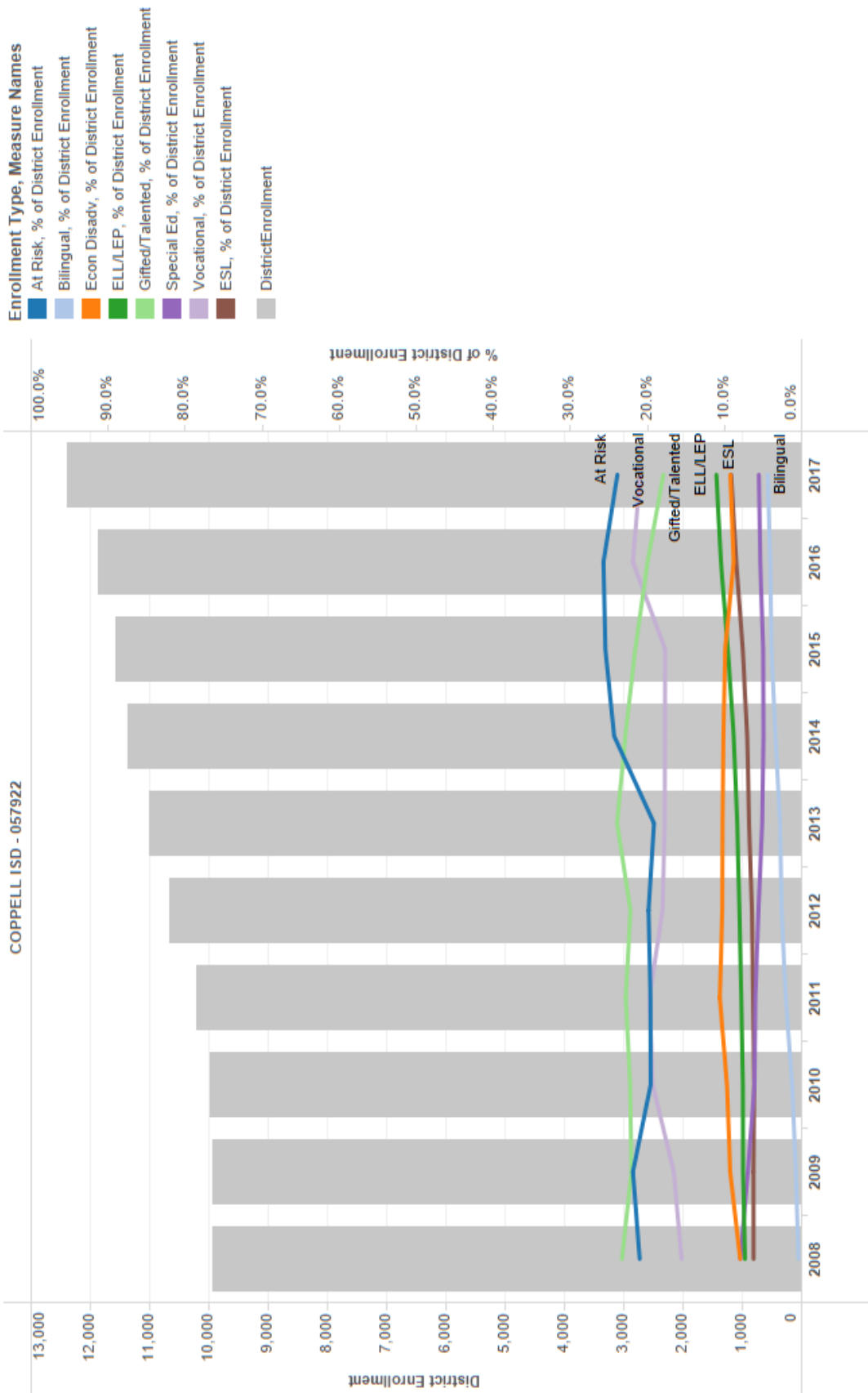
Source: PEIMS Enrollment



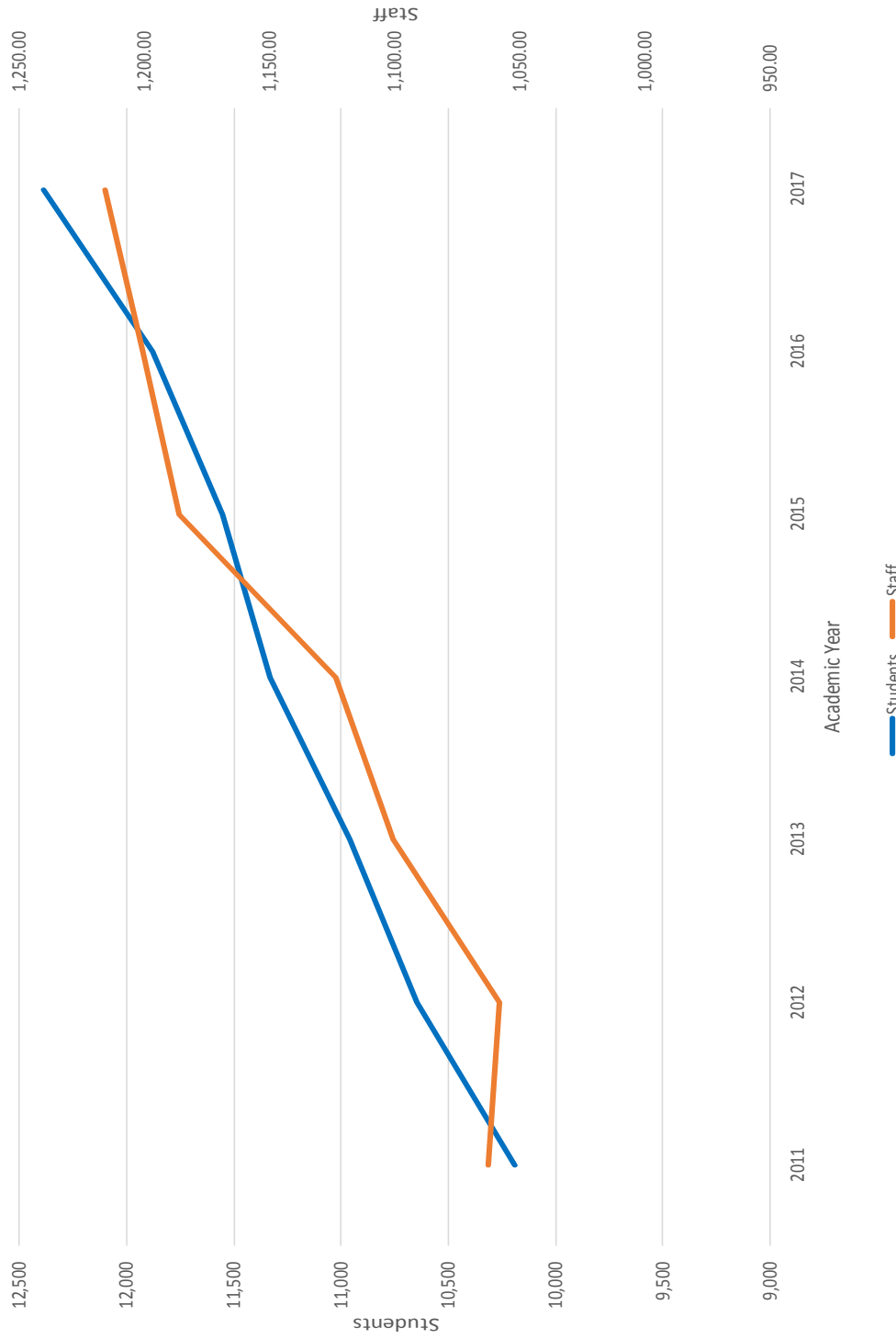


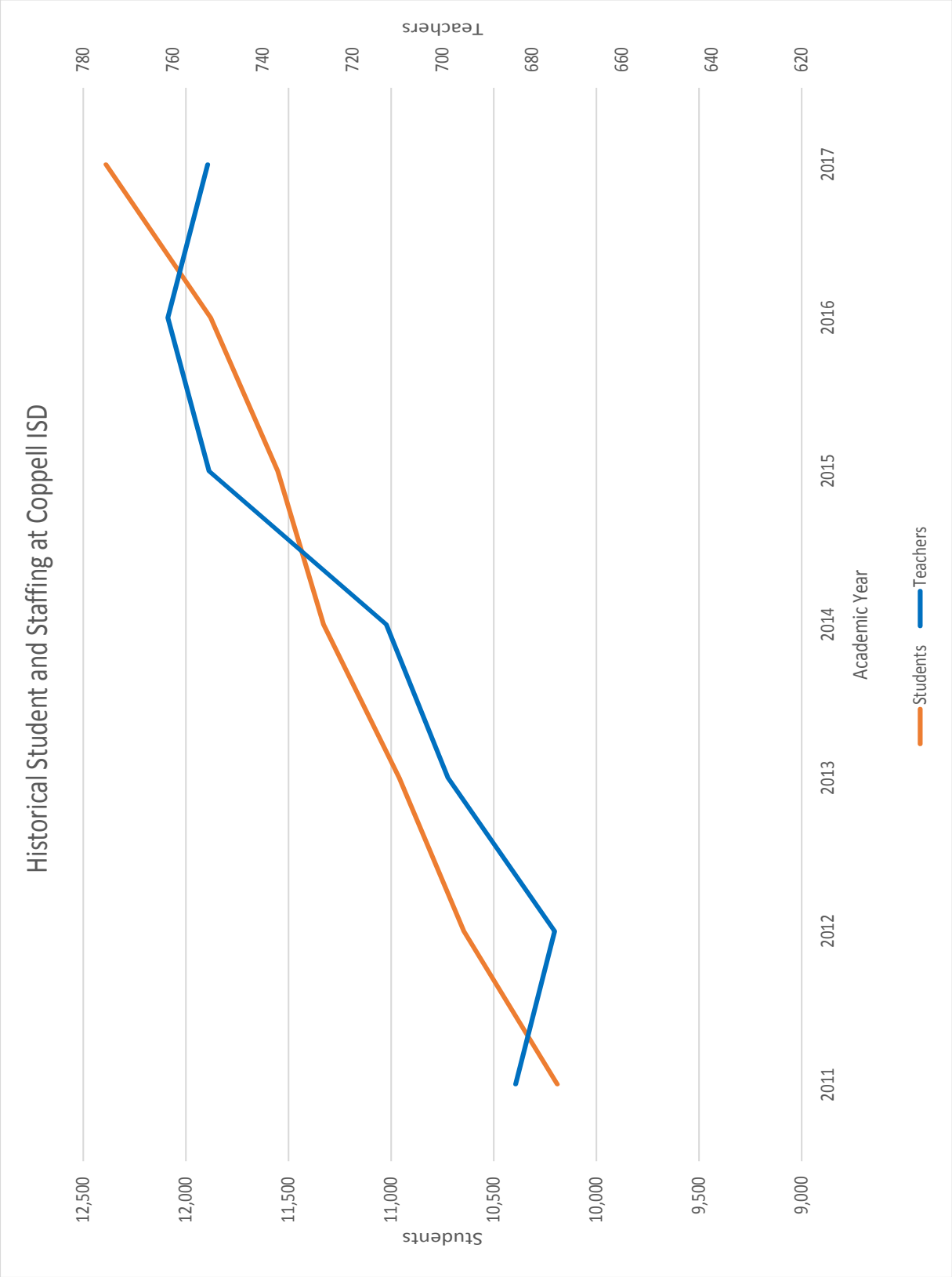
### Enrollment Breakdown (District Level)

Note: Economic Status indicates combined free and reduced lunch %  
 Source: PEIMS Enrollment



### Historical Student and Staffing at Coppell ISD





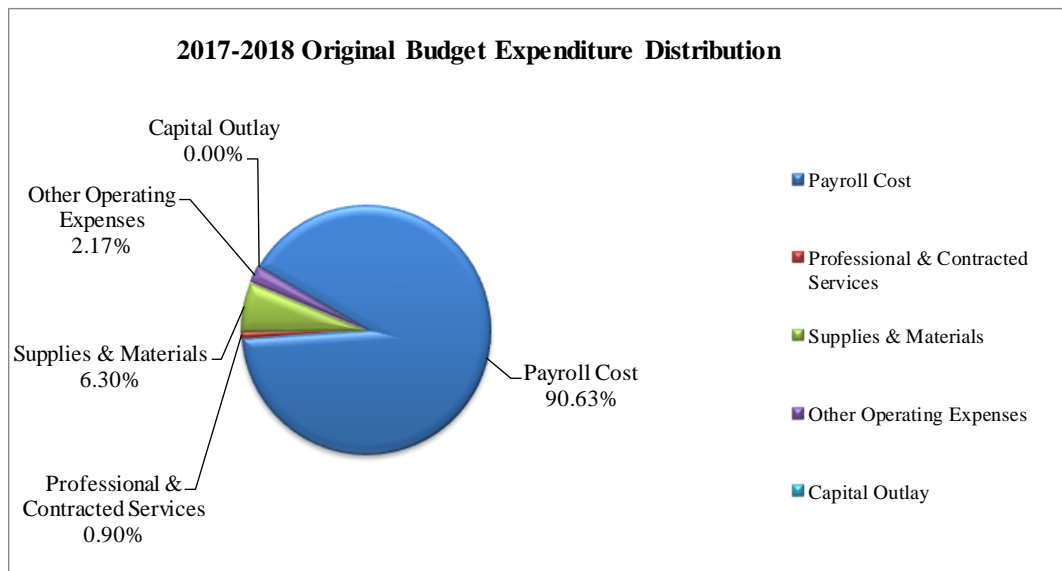
## COPPELL HIGH SCHOOL

Student Demographics:	2015-2016	2016-2017	Principal: Dr. Nicole Jund		
Total Students:	3,251	3,430	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	177	188	2015-2016	670	20.61%
Asian/Pac. Islander/Hawaiian	1,065	1,268	2016-2017	653	19.04%
Hispanic/Latino	414	487	Economically Disadvantaged Students:		
Native American/Alaskan	11	16	2015-2016	269	8.27%
Two or More	99	106	2016-2017	294	8.57%
White	1,485	1,365			
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016 Audited Actuals	2016-2017 Amended Budget	2017-2018 Original Budget*	2017-218 Percentage Distribution
Payroll Cost	\$16,922,313	\$17,323,123	\$18,168,091	90.63%
Professional & Contracted Services	273,393	252,688	179,547	0.90%
Supplies & Materials	447,052	516,300	1,262,446	6.30%
Other Operating Expenses	321,156	395,847	435,947	2.17%
Capital Outlay	16,999	6,271	-	0.00%
<b>Total</b>	<b>\$17,980,914</b>	<b>\$18,494,229</b>	<b>\$20,046,031</b>	100.00%

Source: General Ledger

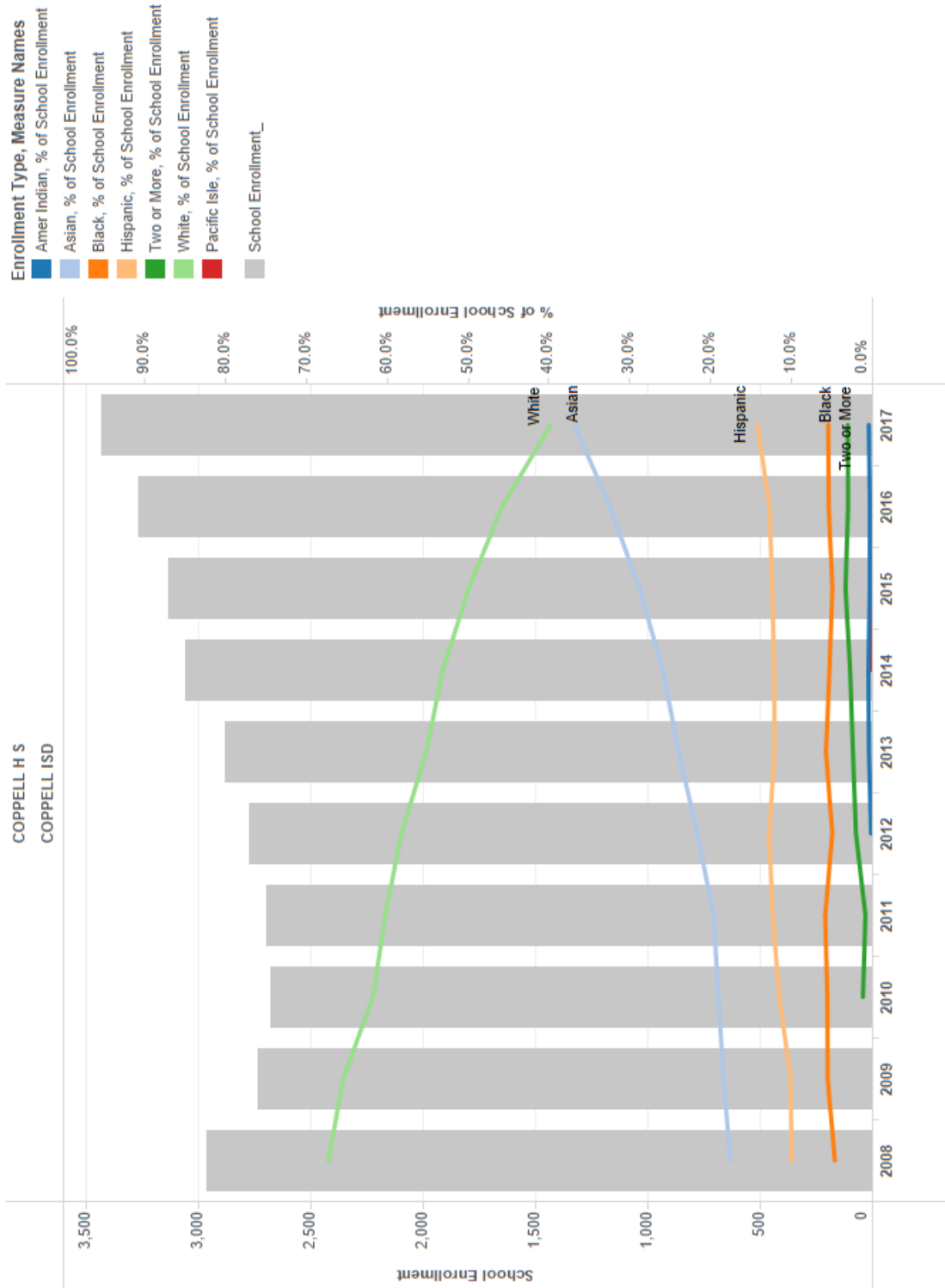
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

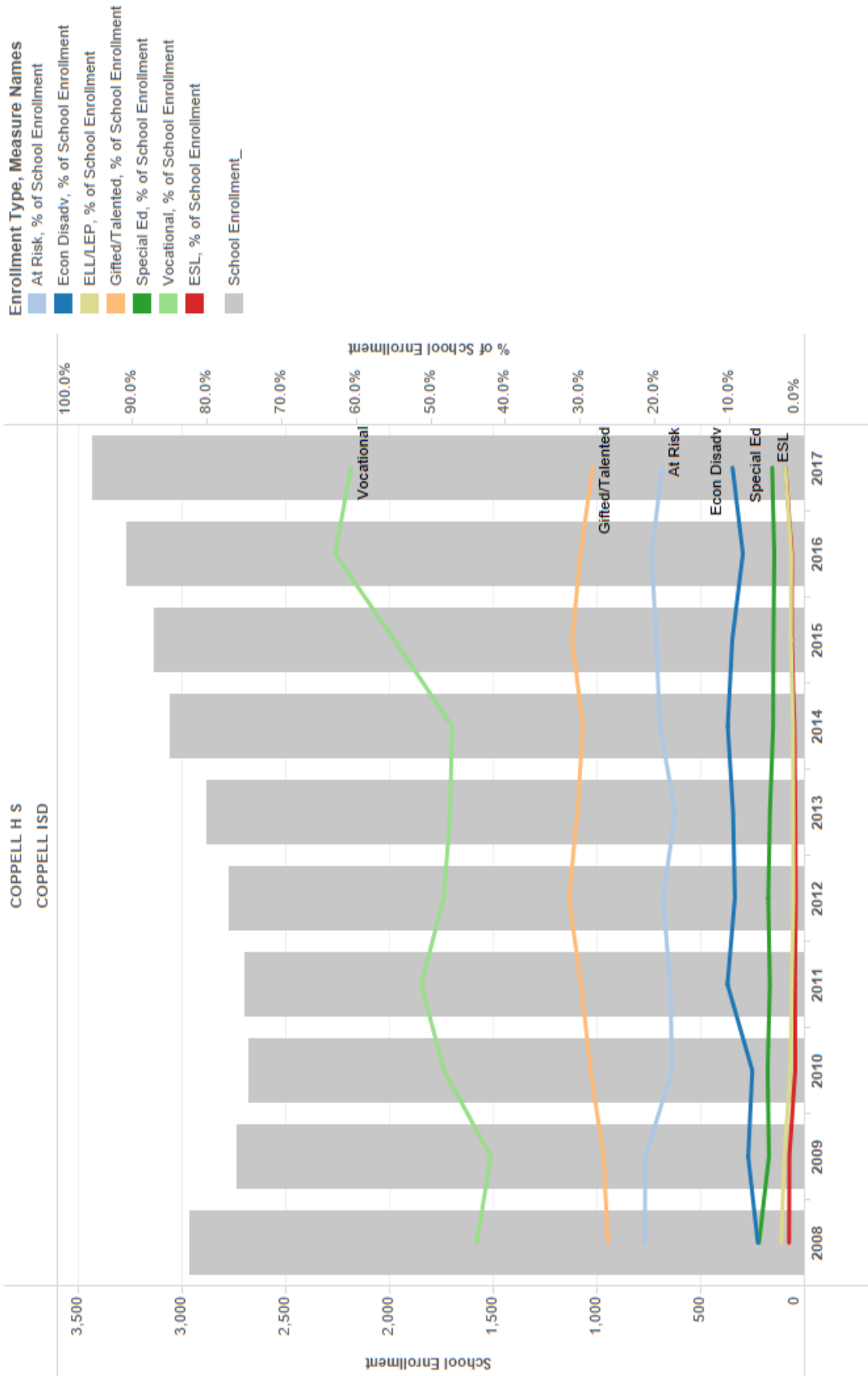
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



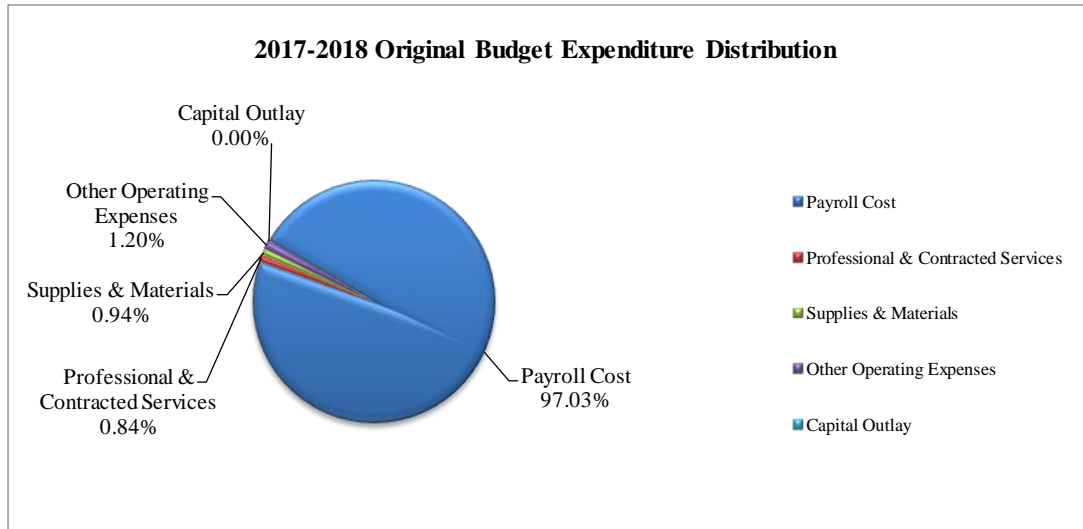
## NEW TECH HIGH SCHOOL

Student Demographics:	2015-2016	2016-2017	Principal: Steffany Batik	
Total Students:	359	325	Accountability Rating 2016-2017: Met Standard	
Ethnicity:			At-Risk:	
African American	16	12	2015-2016	81      22.56%
Asian/Pac. Islander/Hawaiian	51	54	2016-2017	65      20.00%
Hispanic/Latino	59	53	Economically Disadvantaged Students:	
Native American/Alaskan	2	3	2015-2016	46      12.81%
Two or More	9	9	2016-2017	29      8.92%
White	222	194		
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR	
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot	

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,411,766	\$2,449,959	\$2,535,439	97.03%
Professional & Contracted Services	26,630	22,842	21,970	0.84%
Supplies & Materials	22,146	32,960	24,457	0.94%
Other Operating Expenses	29,252	39,928	31,250	1.20%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$2,489,794</b>	<b>\$2,545,689</b>	<b>\$2,613,116</b>	<b>100.00%</b>

Due to rounding Percentage Distribution may not equal 100%

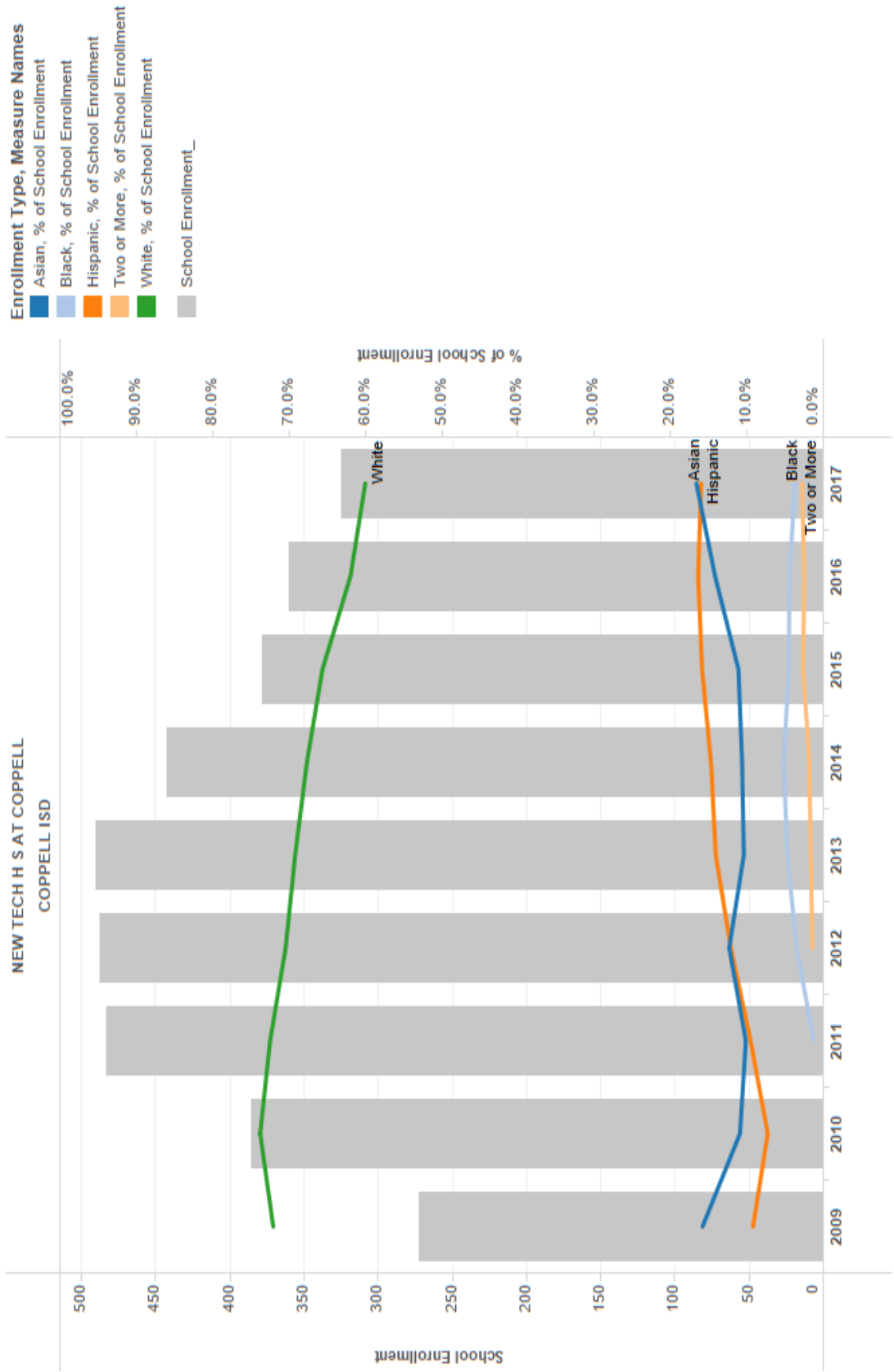
Source: General Ledger      \*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

## Enrollment Breakdown (School Level)

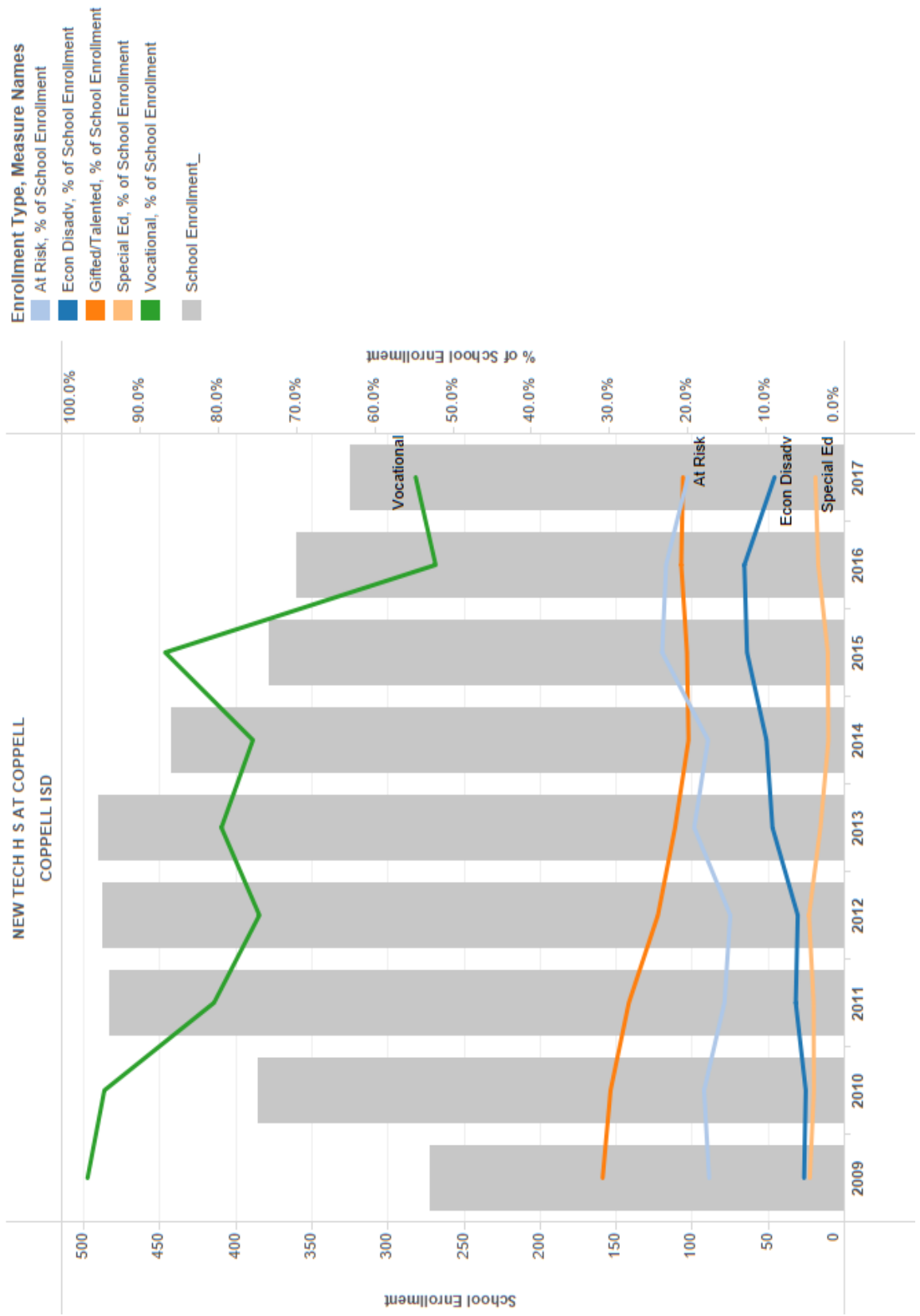
Source: PEIMS Enrollment





## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## COPPELL MIDDLE SCHOOL EAST

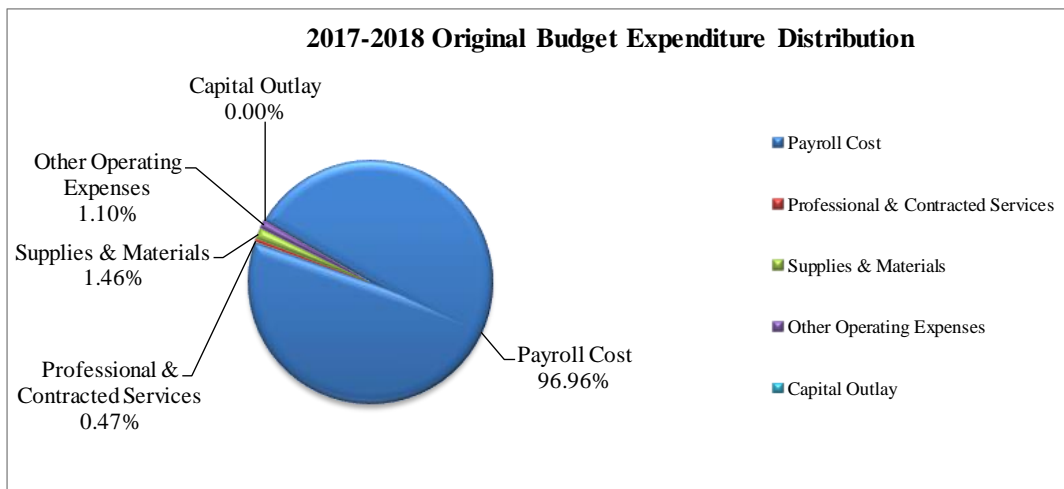
Student Demographics:	2015-2016	2016-2017	Principal: Laura Springer		
Total Students:	979	982	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	48	42	2015-2016	183	18.69%
Asian/Pac. Islander/Hawian	470	515	2016-2017	165	16.80%
Hispanic/Latino	110	106	Economically Disadvantaged Students:		
Native American/Alaskan	3	1	2015-2016	87	8.89%
Two or More	23	24	2016-2017	79	8.04%
White	325	294			
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016 Audited Actuals	2016-2017 Amended Budget	2017-2018 Original Budget*	2017-2018 Percentage Distribution
Payroll Cost	\$4,904,460	\$5,144,492	\$5,174,279	96.96%
Professional & Contracted Services	31,352	26,472	24,915	0.47%
Supplies & Materials	68,301	87,708	78,120	1.46%
Other Operating Expenses	43,220	47,850	58,950	1.10%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$5,047,333</b>	<b>\$5,306,522</b>	<b>\$5,336,264</b>	100.00%

Due to rounding Percentage Distribution may not equal 100%

Source: General Ledger

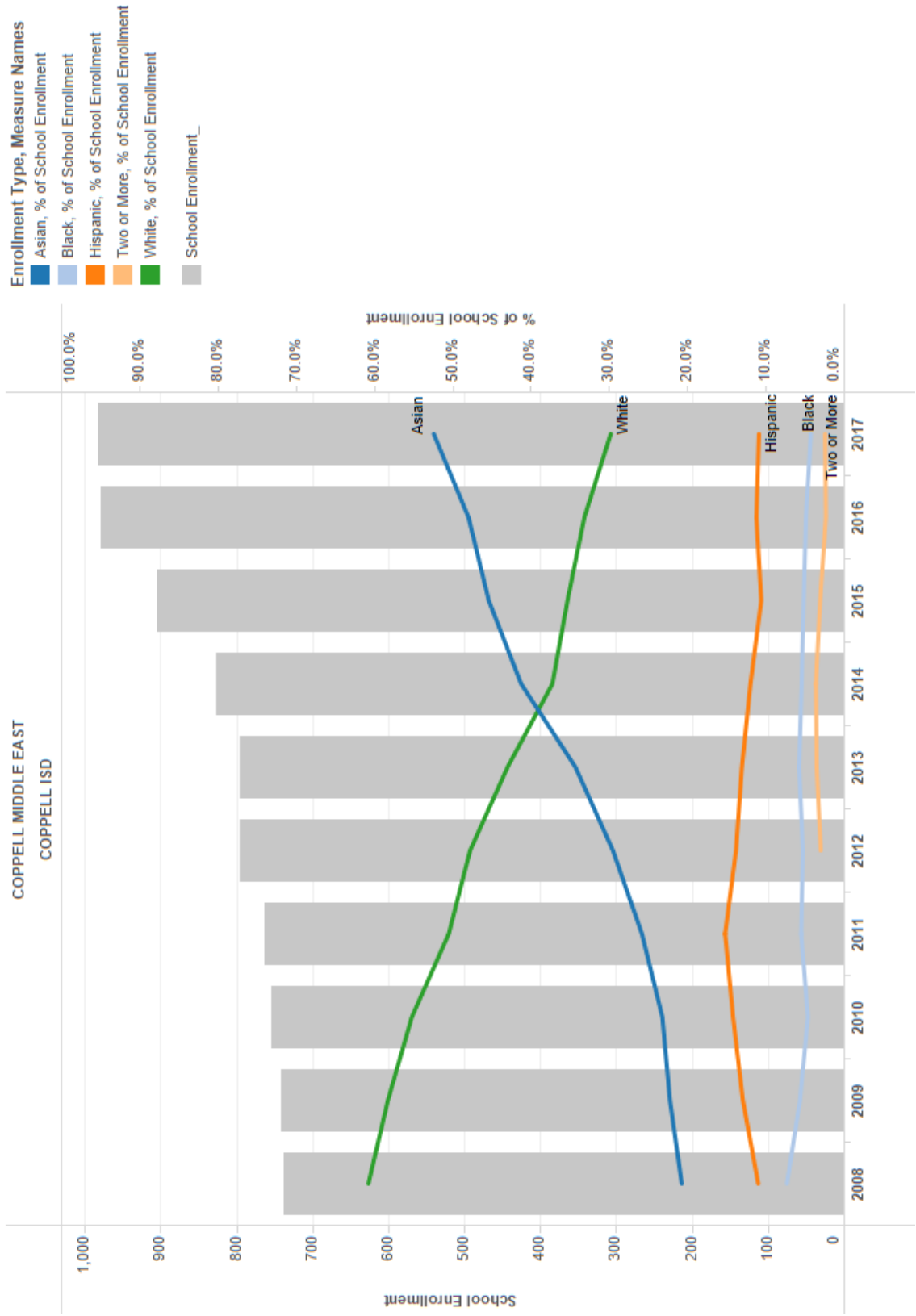
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

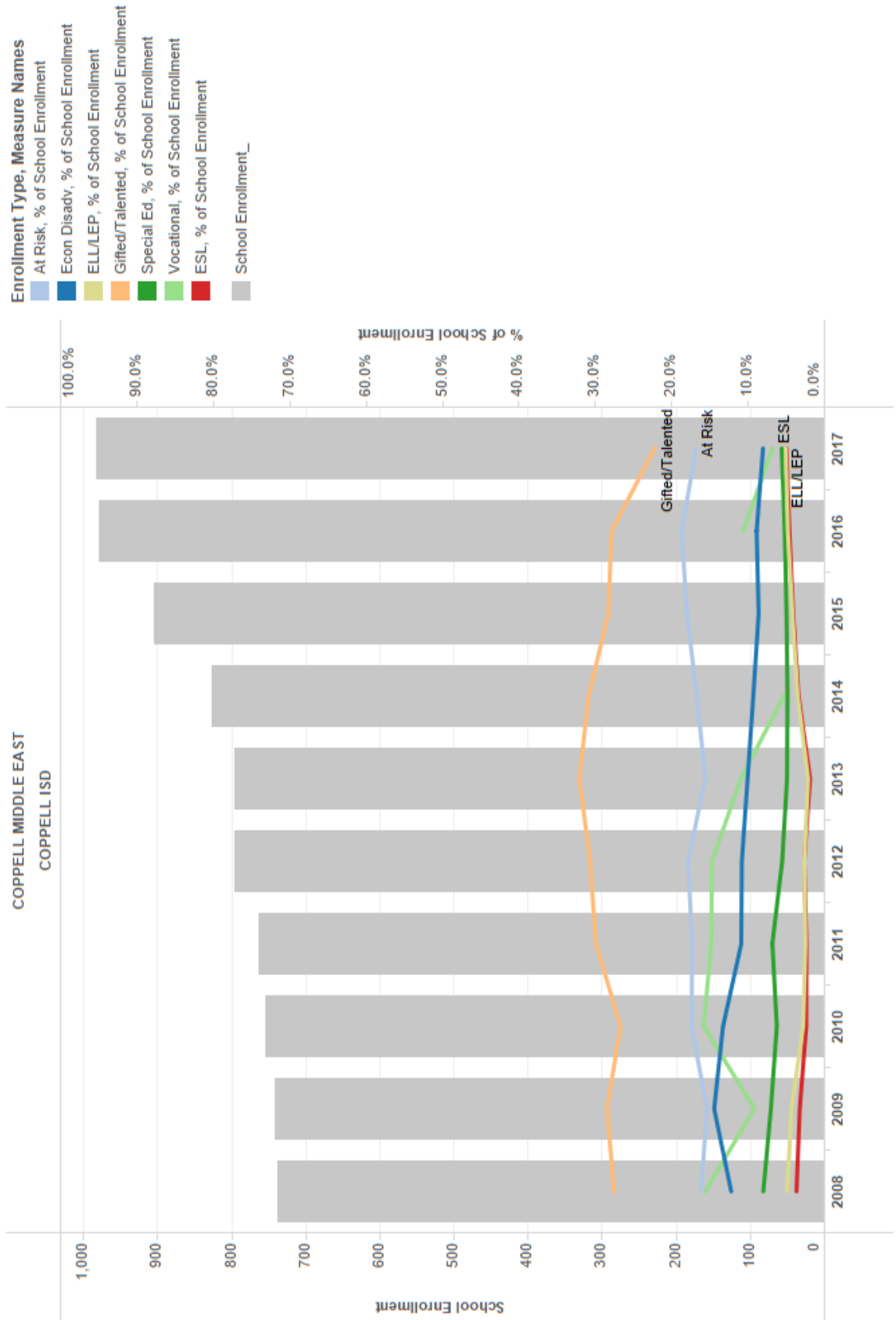
## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



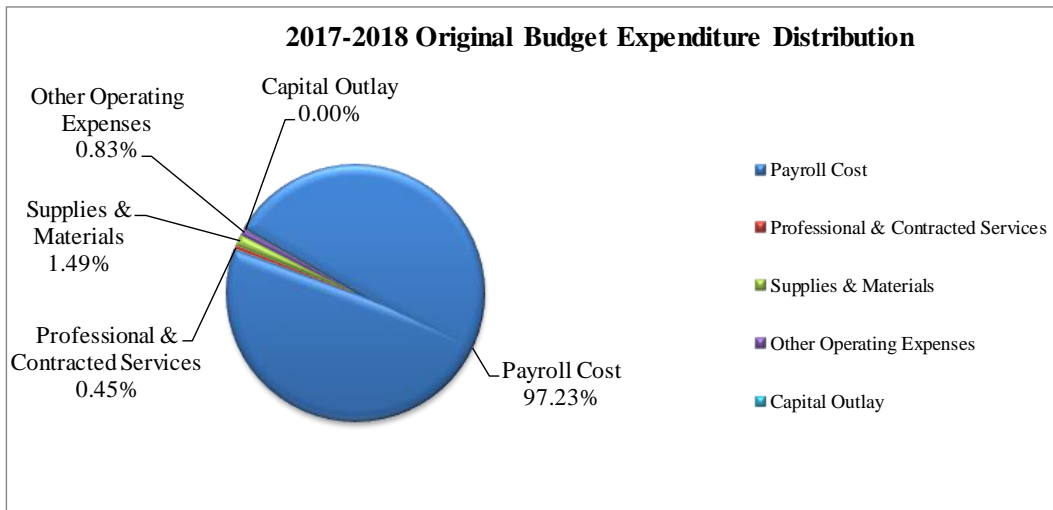
## COPPELL MIDDLE SCHOOL NORTH

Student Demographics:	2015-2016	2016-2017	Principal: Dr. Greg Axelson		
Total Students:	917	940	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	37	34	2015-2016	223	24.32%
Asian/Pac. Islander/Hawaiian	311	317	2016-2017	213	22.66%
Hispanic/Latino	116	141	Economically Disadvantaged Students:		
Native American/Alaskan	7	7	2015-2016	74	8.07%
Two or More	28	29	2016-2017	81	8.62%
White	418	412			
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016 Audited Actuals	2016-2017 Amended Budget	2017-2018 Original Budget*	2017-2018 Percentage Distribution
Payroll Cost	\$4,985,663	\$5,080,323	\$5,295,299	97.23%
Professional & Contracted Services	18,427	31,961	24,665	0.45%
Supplies & Materials	69,939	76,540	81,324	1.49%
Other Operating Expenses	27,565	51,700	44,995	0.83%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$5,101,594</b>	<b>\$5,240,524</b>	<b>\$5,446,283</b>	100.00%

Source: General Ledger

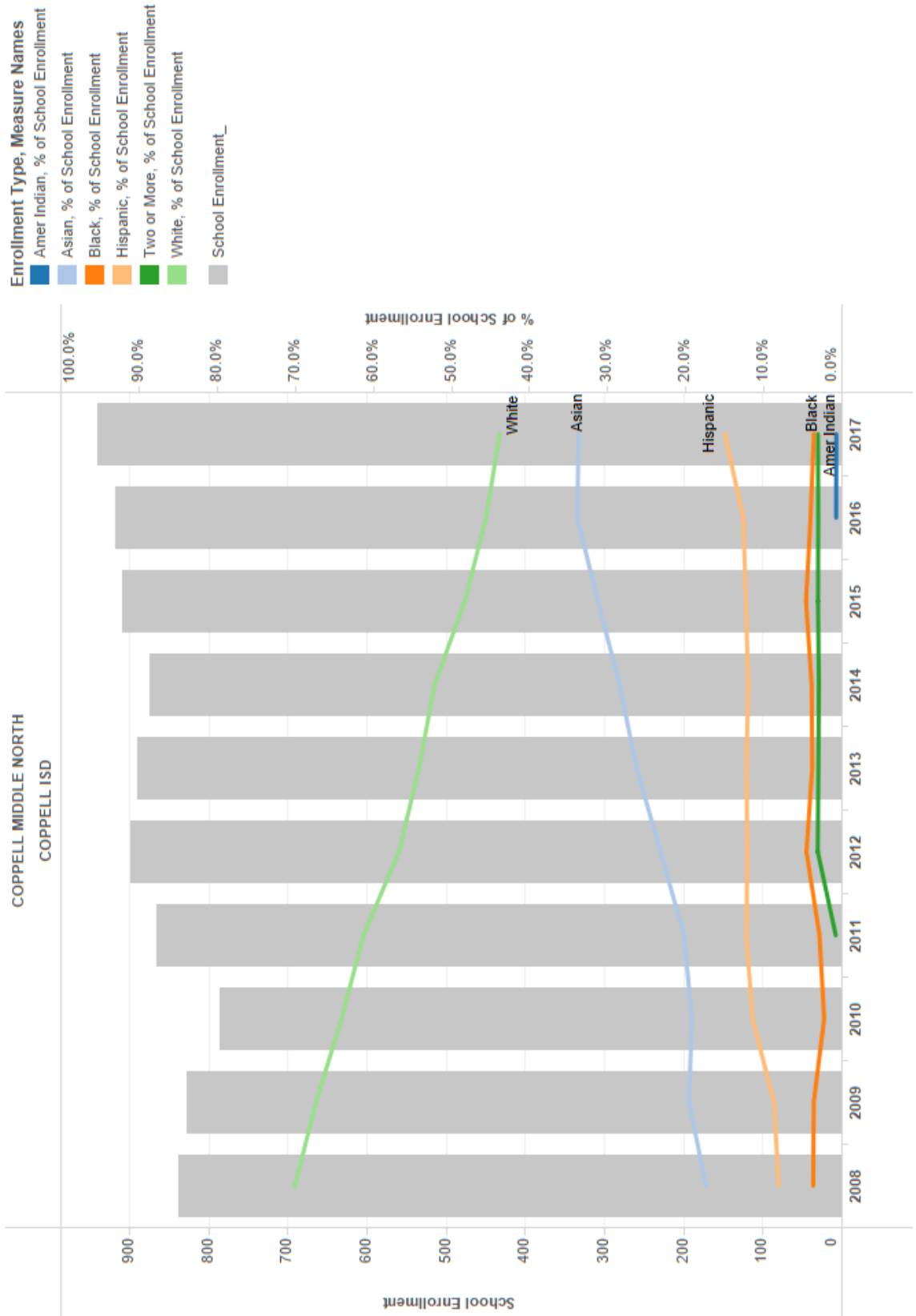
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

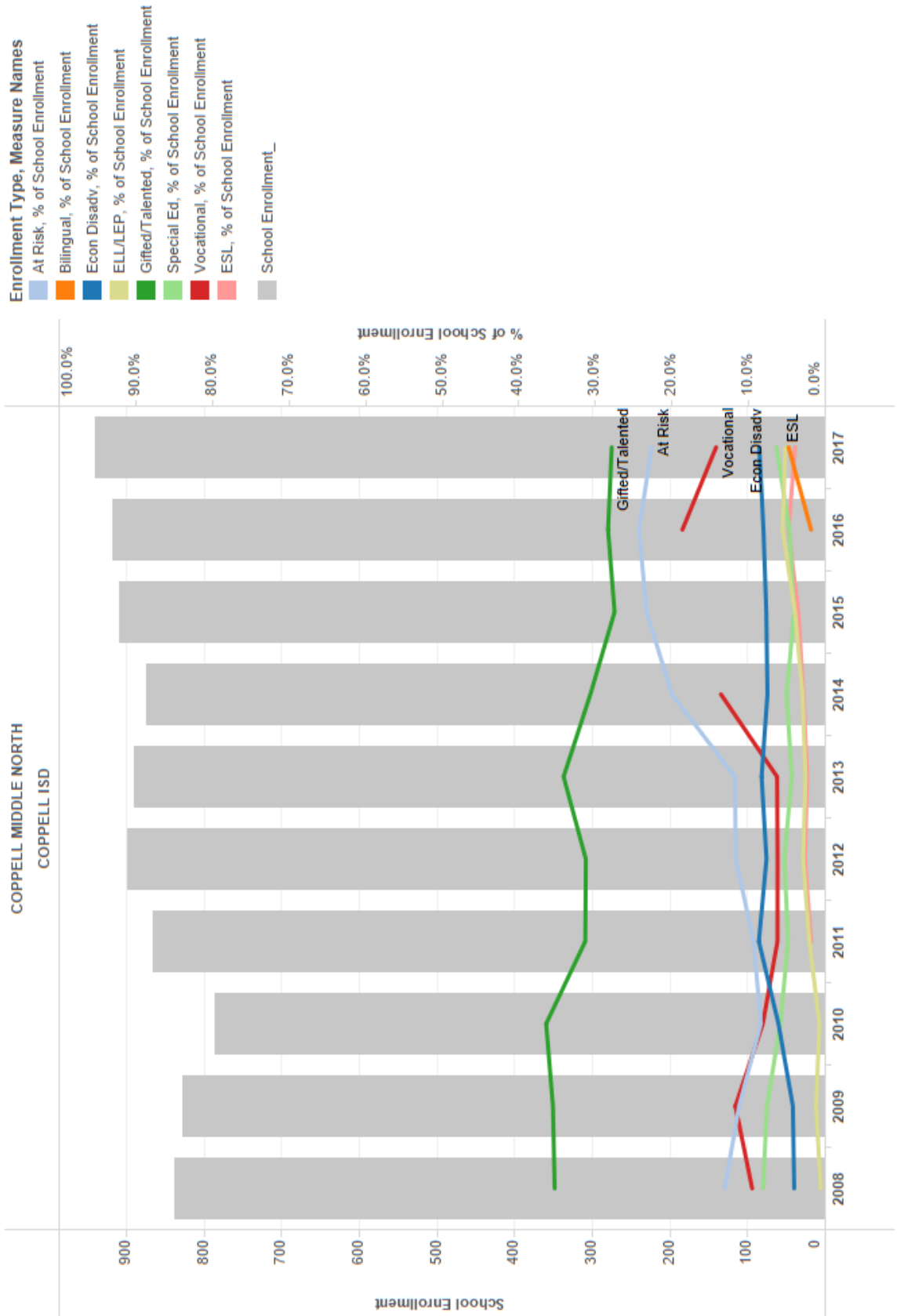
## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## COPPELL MIDDLE SCHOOL WEST

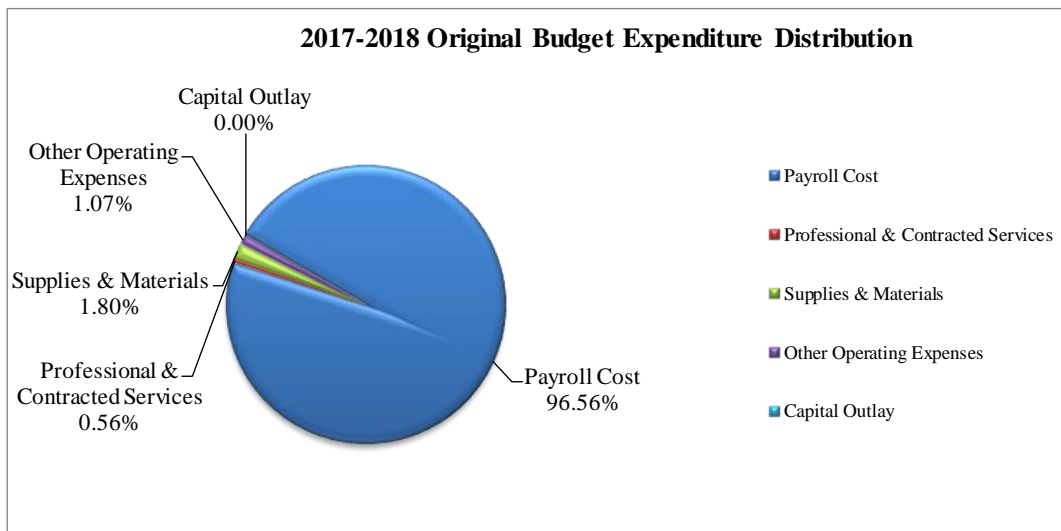
Student Demographics:	2015-2016	2016-2017	Principal: Emily Froese		
Total Students:	993	1,109	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	53	45	2015-2016	233	23.46%
Asian/Pac. Islander/Hawaiian	436	533	2016-2017	228	20.56%
Hispanic/Latino	149	177	Economically Disadvantaged Students:		
Native American/Alaskan	3	1	2015-2016	116	11.68%
Two or More	24	29	2016-2017	117	10.55%
White	328	324	Source: 2015-2016 TAPR		
Source: 2015-2016 TAPR			Source: 2016-2017 Fall PEIMs Snap Shot		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016 Audited Actuals	2016-2017 Amended Budget	2017-2018 Original Budget*	2017-2018 Percentage Distribution
Payroll Cost	\$5,324,116	\$5,339,411	\$5,484,023	96.56%
Professional & Contracted Services	31,525	38,476	32,071	0.56%
Supplies & Materials	76,699	116,654	102,025	1.80%
Other Operating Expenses	28,496	41,843	61,008	1.07%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$5,460,836</b>	<b>\$5,536,384</b>	<b>\$5,679,127</b>	100.00%

Due to rounding Percentage Distribution may not equal 100%

Source: General Ledger

\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.

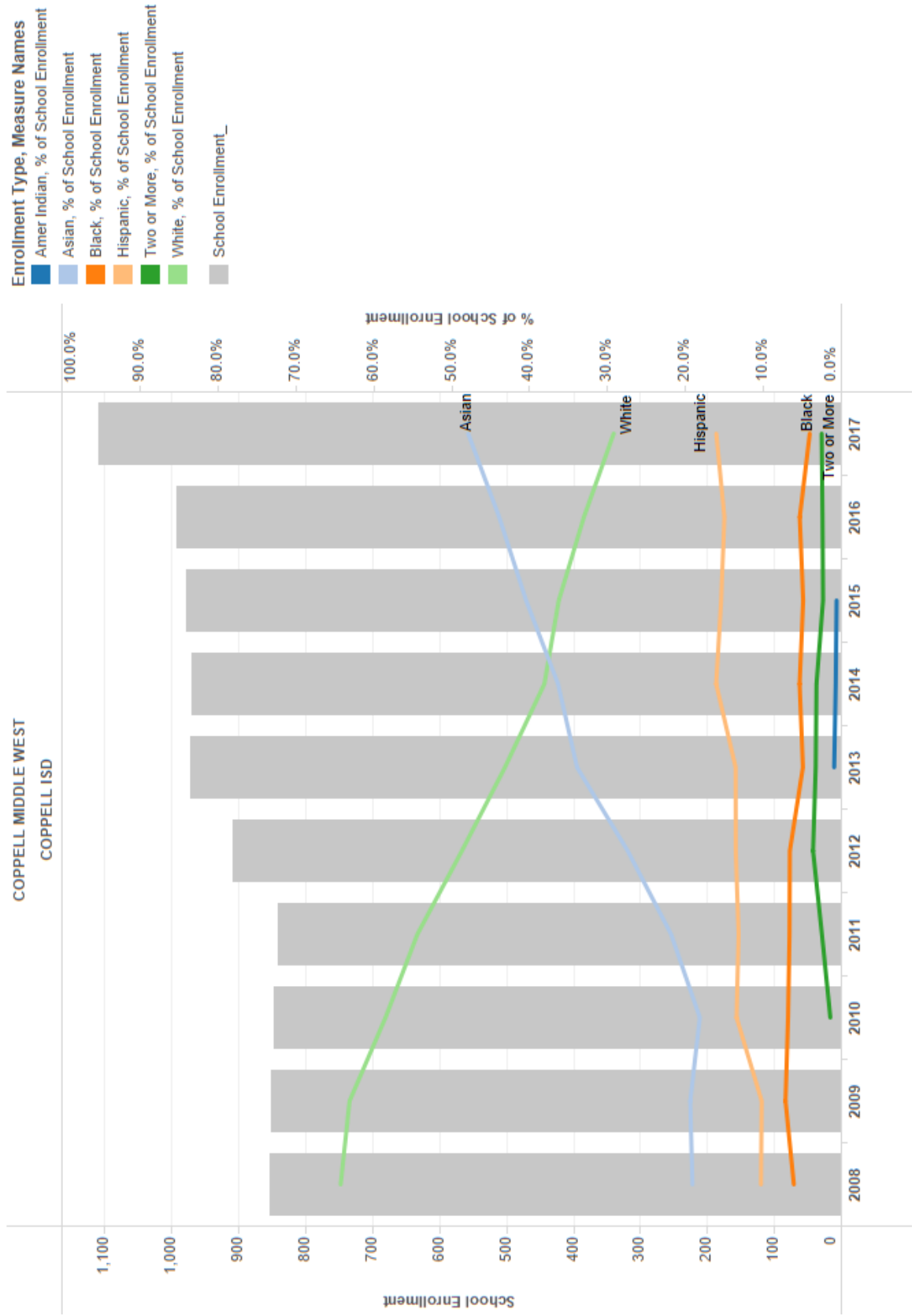


Note: Non-payroll allotment represents 90% of projected enrollment.



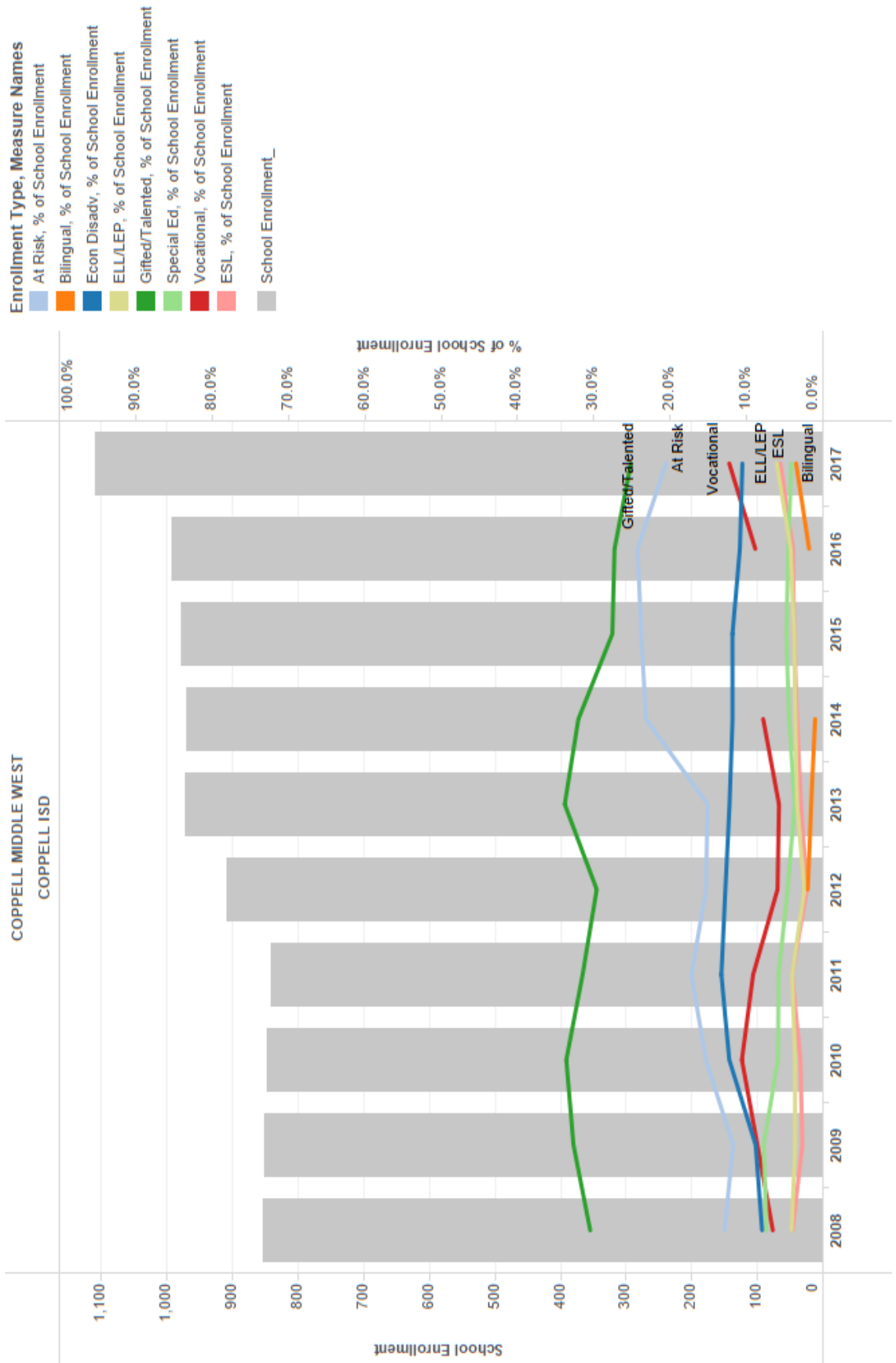
## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## AUSTIN ELEMENTARY

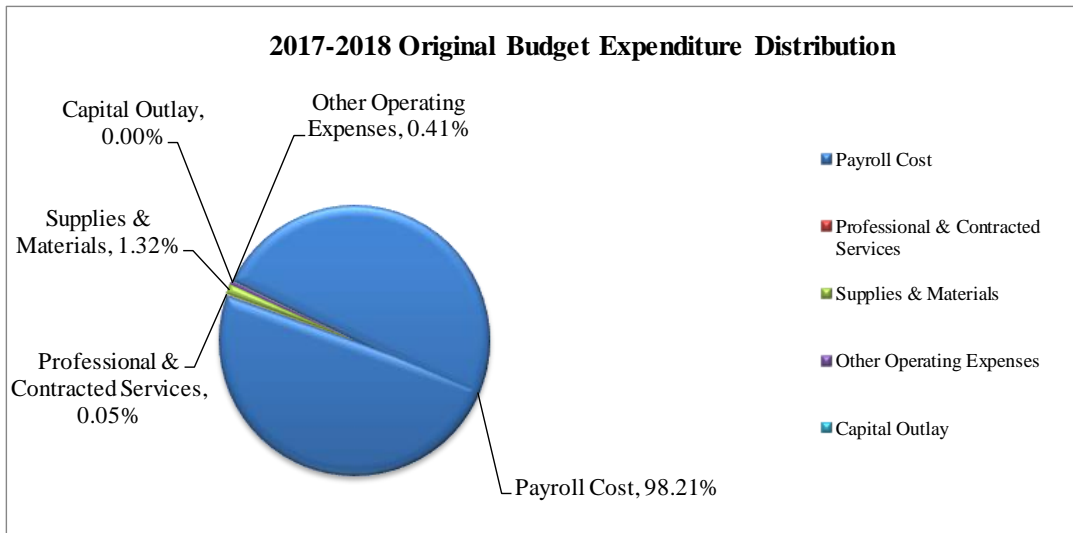
Student Demographics:	2015-2016	2016-2017	Principal: Lorie Squalls		
Total Students:	484	720	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	26	31	2015-2016	161	33.26%
Asian/Pac. Islander/Hawaiian	194	337	2016-2017	308	42.78%
Hispanic/Latino	56	93	Economically Disadvantaged Students:		
Native American/Alaskan	4	5	2015-2016	53	10.95%
Two or More	19	26	2016-2017	88	12.22%
White	185	228			
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016	2016-2017	2017-2018	2015-2016
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,892,497	\$2,949,570	\$3,750,126	98.21%
Professional & Contracted Services	3,342	2,800	2,100	0.05%
Supplies & Materials	26,225	45,328	50,395	1.32%
Other Operating Expenses	9,517	12,208	15,820	0.41%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$2,931,581</b>	<b>\$3,009,906</b>	<b>\$3,818,441</b>	100.00%

Due to rounding Percentage Distribution may not equal 100%

Source: General Ledger

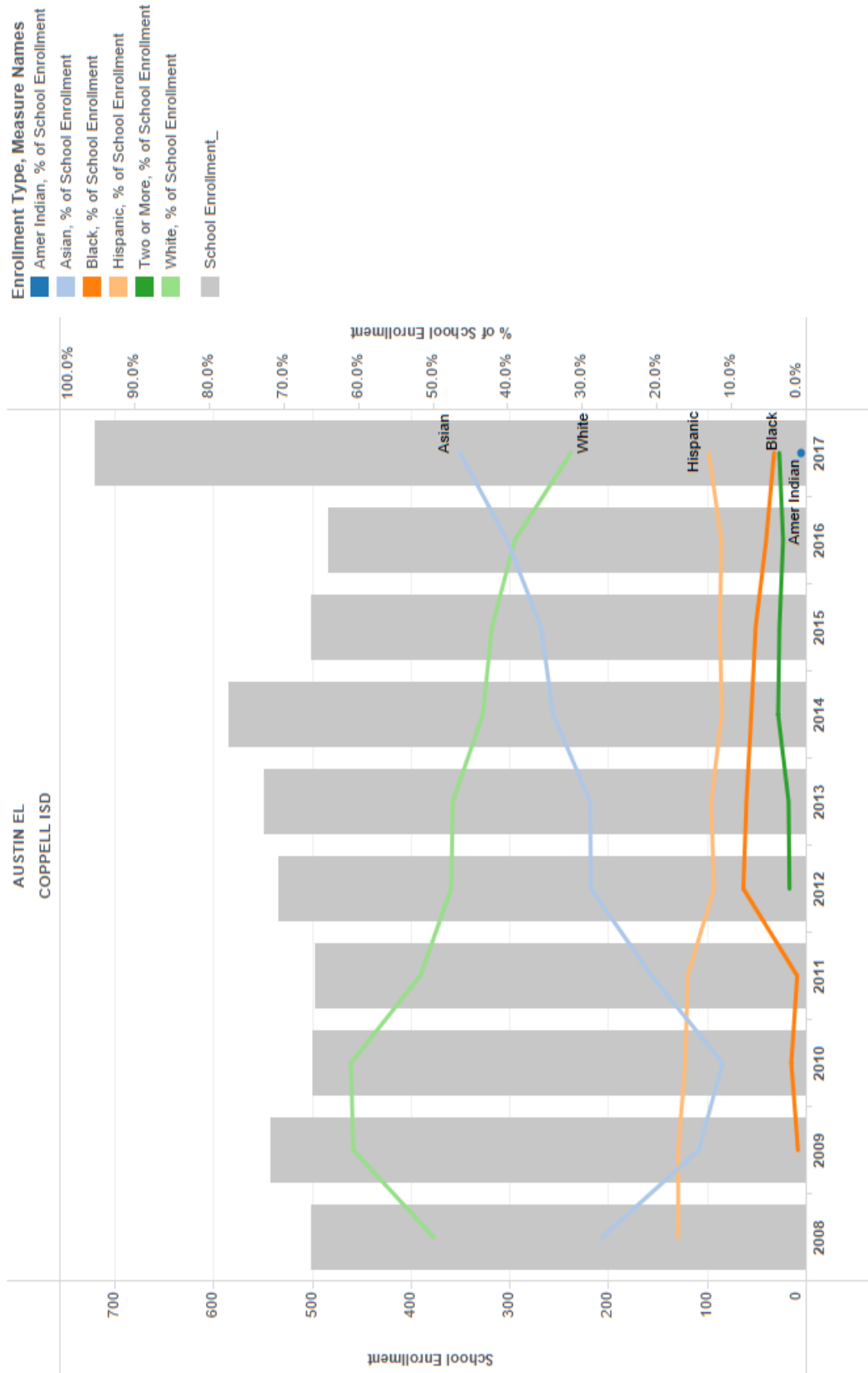
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

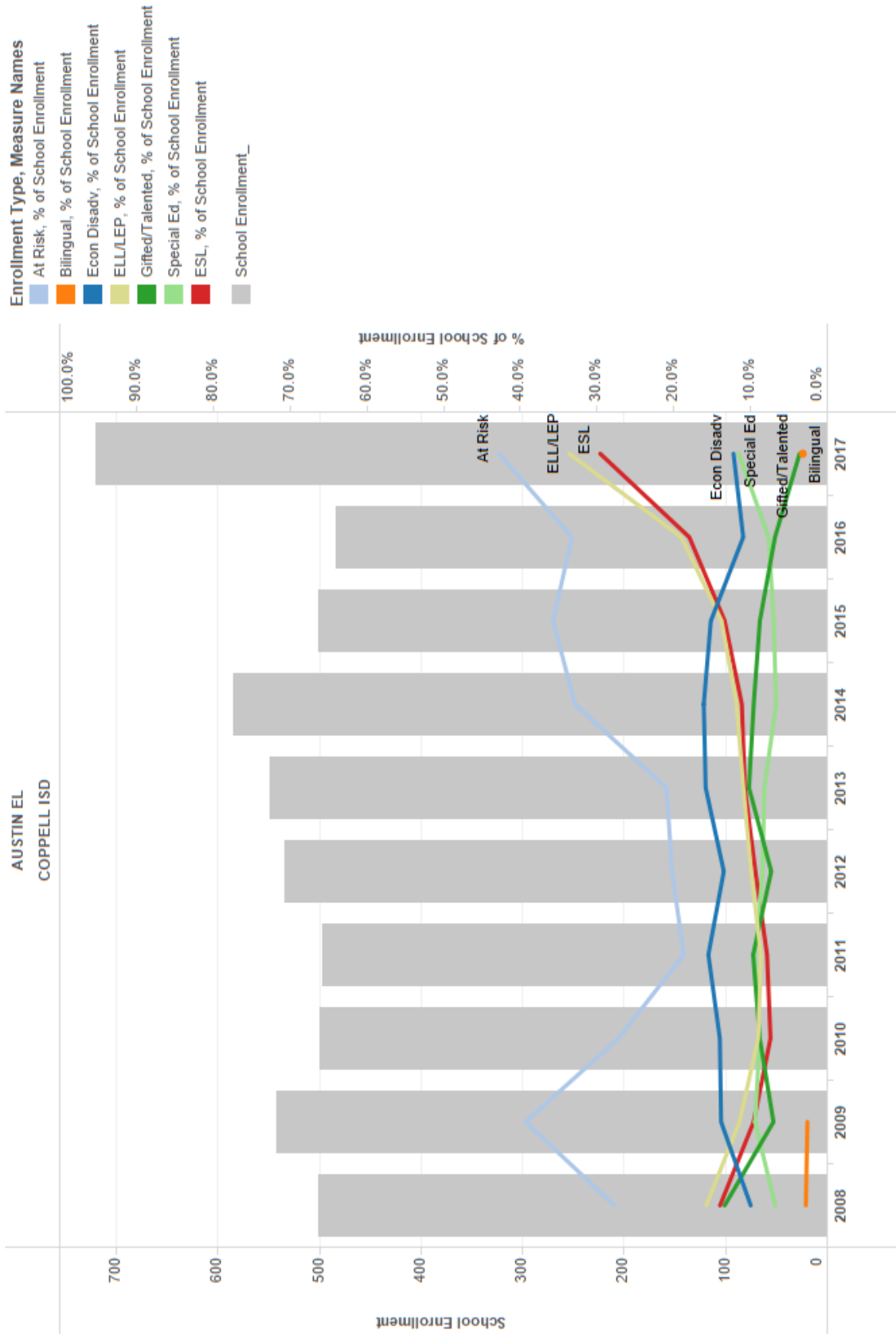
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



# Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



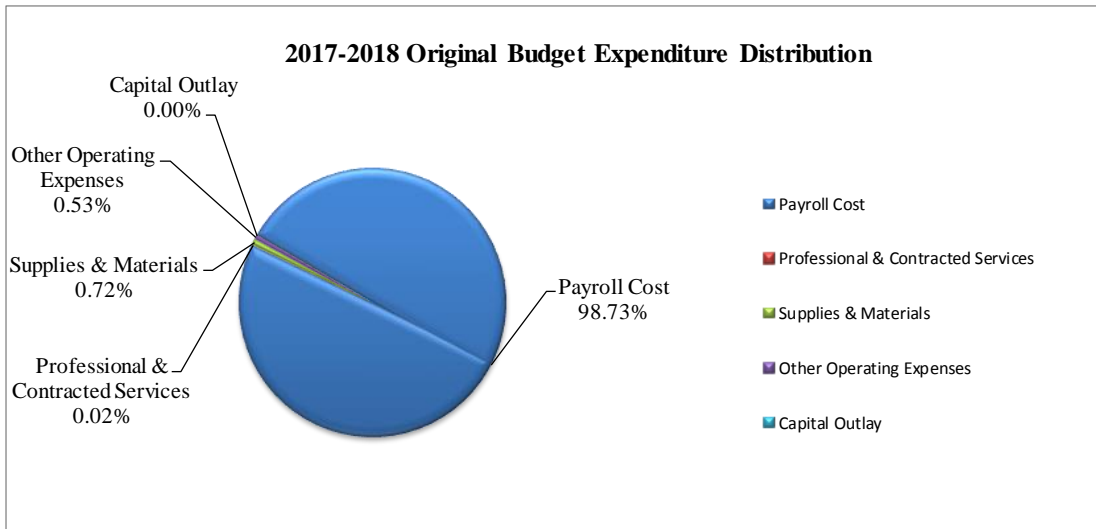
## COTTONWOOD CREEK ELEMENTARY

Student Demographics:	2015-2016	2016-2017	Principal: Dr. Andra Penny	
Total Students:	540	539	Accountability Rating 2016-2017: Met Standard	
Ethnicity:			At-Risk:	
African American	19	13	2015-2016	154      28.52%
Asian/Pac. Islander/Hawaiian	226	242	2016-2017	129      23.93%
Hispanic/Latino	46	50	Economically Disadvantaged Students:	
Native American/Alaskan	1	2	2015-2016	22      4.07%
Two or More	18	17	2016-2017	16      2.97%
White	230	215		
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR	
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot	

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,075,888	\$3,011,306	\$3,024,327	98.73%
Professional & Contracted Services	586	6,839	535	0.02%
Supplies & Materials	29,542	36,893	22,126	0.72%
Other Operating Expenses	13,274	8,421	16,173	0.53%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$3,119,290</b>	<b>\$3,063,459</b>	<b>\$3,063,161</b>	100.0%

Source: General Ledger

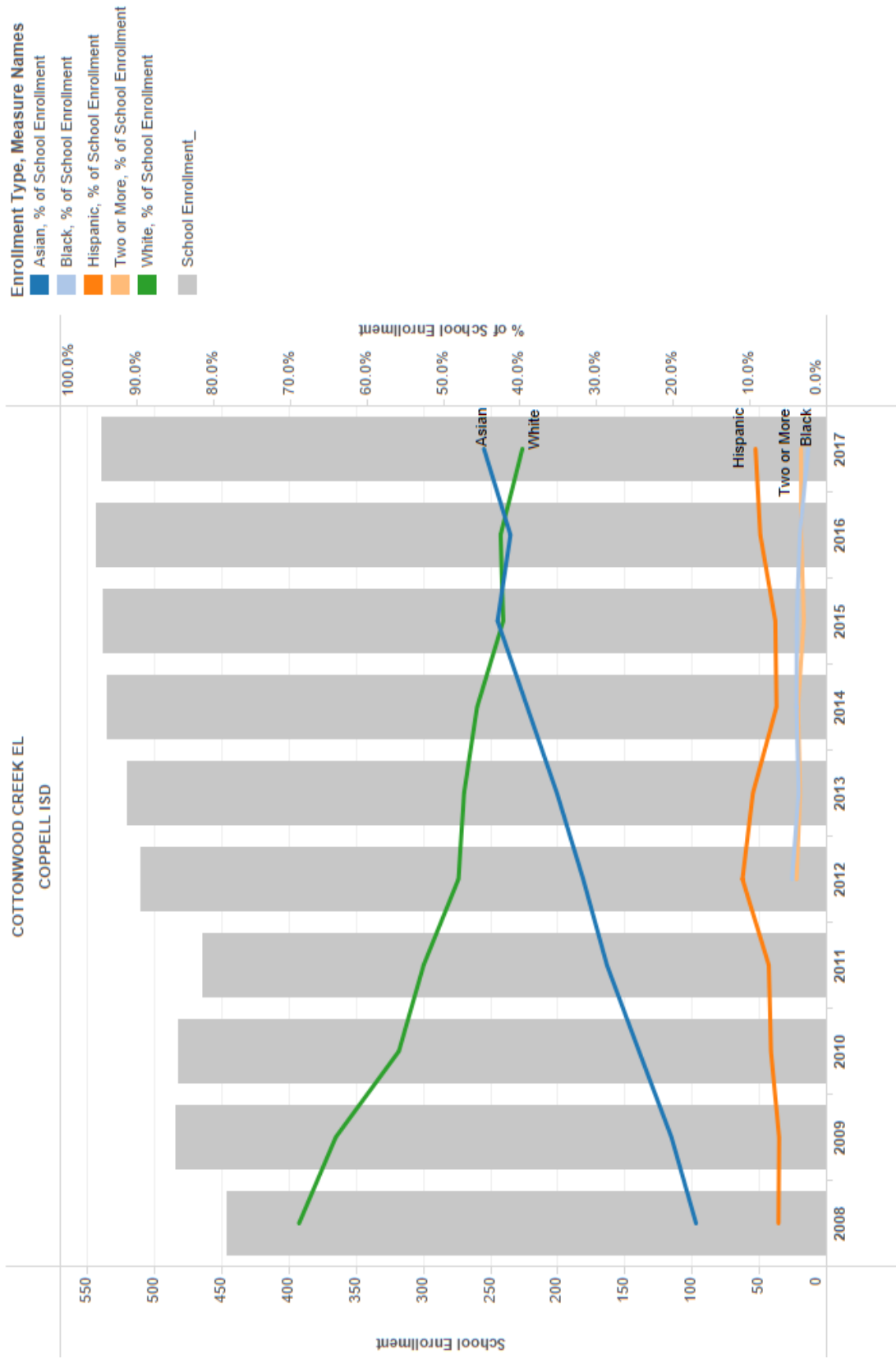
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

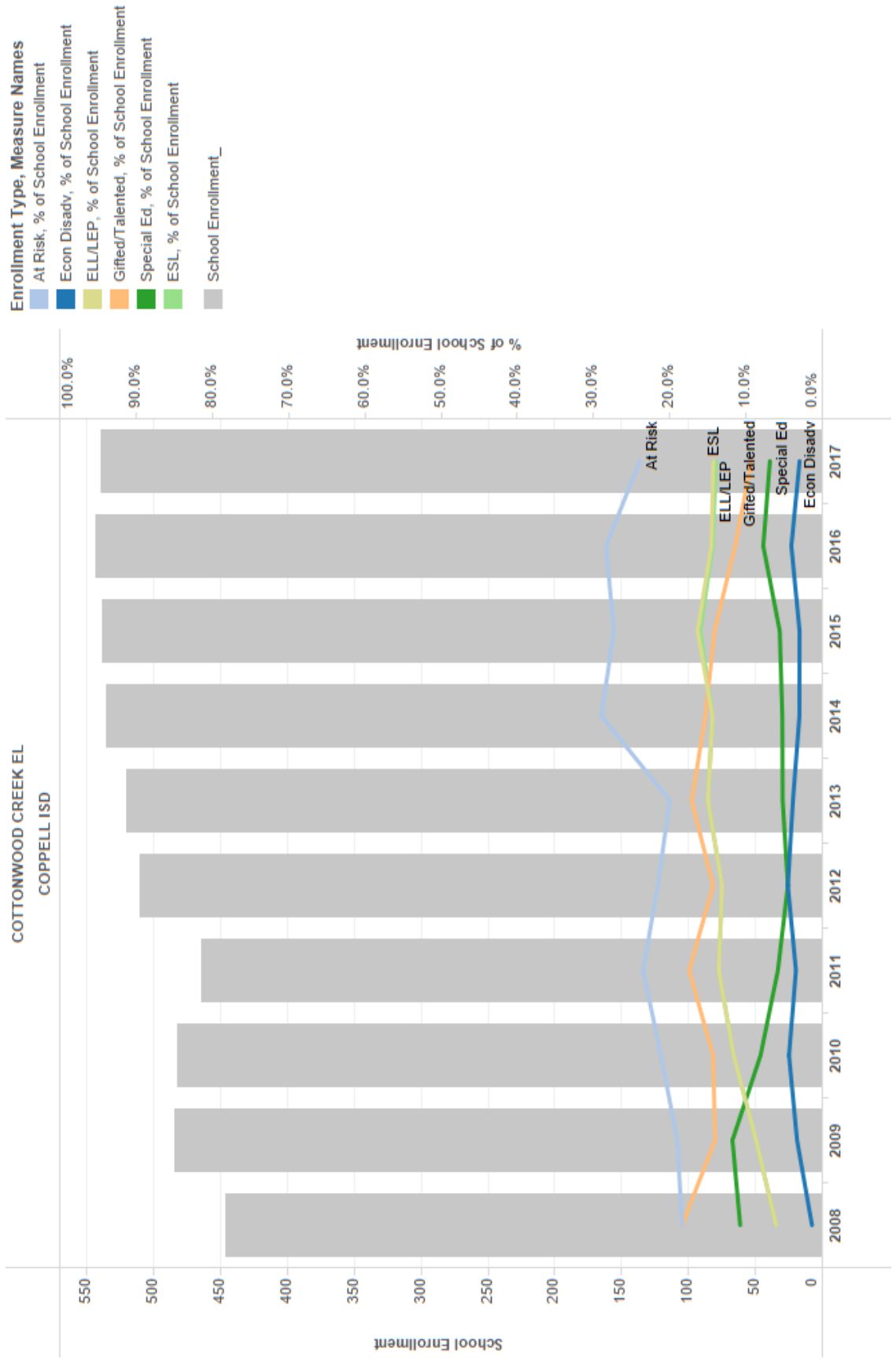
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment





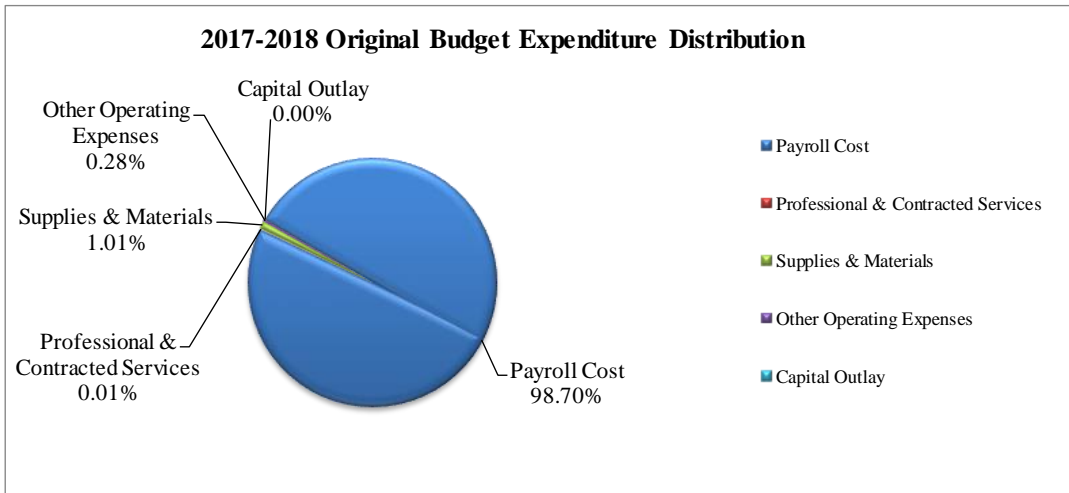
## DENTON CREEK

Student Demographics:	2015-2016	2016-2017	Principal: Shannon Edwards	
Total Students	559	531	Accountability Rating 2016-2017: Met Standard	
Ethnicity:			At-Risk:	
African American	22	21	2015-2016	214      38.28%
Asian/Pac. Islander/Hawaiian	185	171	2016-2017	186      35.03%
Hispanic/Latino	159	175	Economically Disadvantaged Students:	
Native American/Alaskan	4	2	2015-2016	76      13.60%
Two or More	16	15	2016-2017	71      13.37%
White	173	147		
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR	
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot	

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,339,175	\$3,309,154	\$3,142,561	98.70%
Professional & Contracted Services	281	2,442	350	0.01%
Supplies & Materials	37,113	40,437	32,246	1.01%
Other Operating Expenses	2,393	3,839	8,932	0.28%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$3,378,961</b>	<b>\$3,355,872</b>	<b>\$3,184,089</b>	100.00%

Source: General Ledger

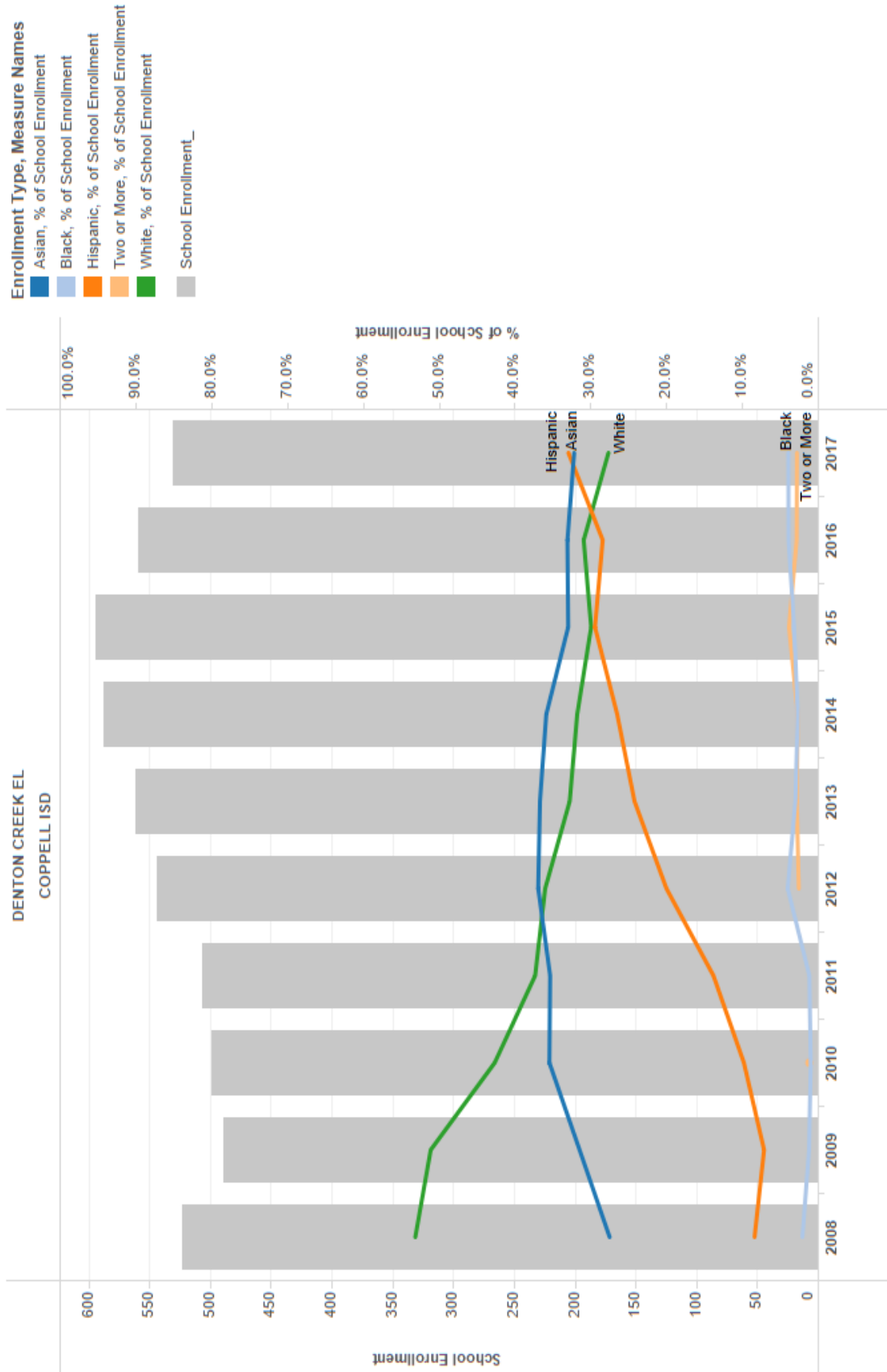
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

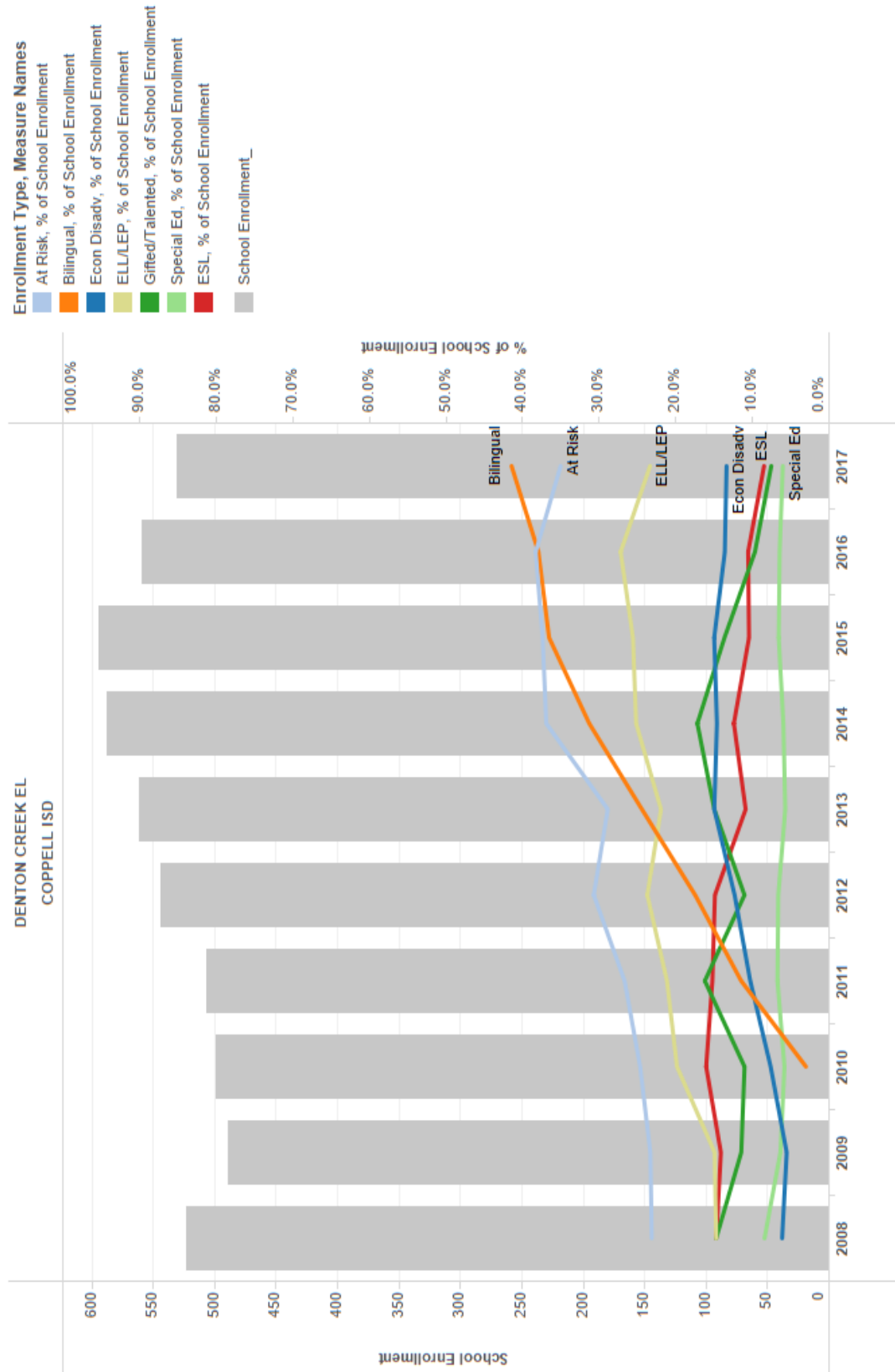
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



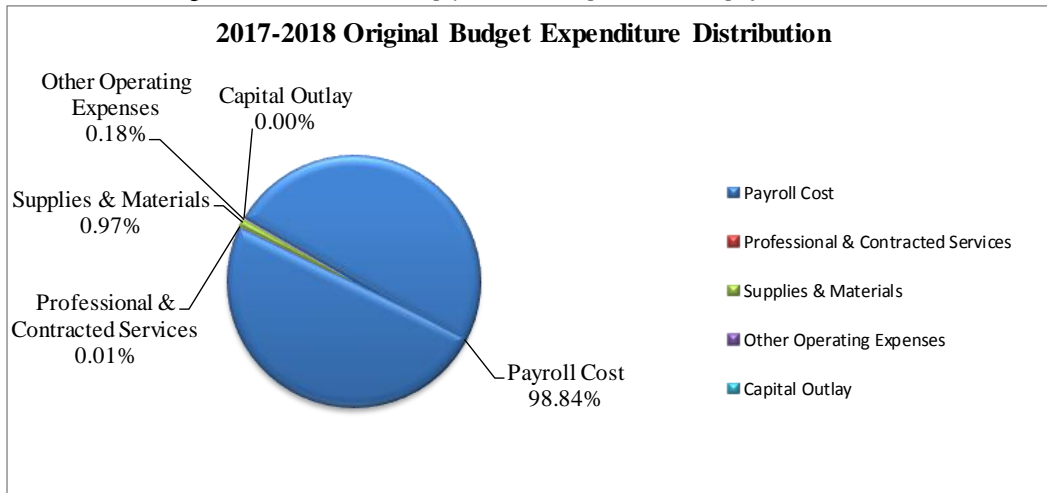
## LAKESIDE ELEMENTARY

Student Demographics:	2015-2016	2016-2017	Principal: Gema Hall	
Total Students:	490	475	Accountability Rating 2016-2017: Met Standard	
Ethnicity:			At-Risk:	
African American	14	7	2015-2016	95      19.39%
Asian/Pac. Islander/Hawaiian	182	192	2016-2017	70      14.74%
Hispanic/Latino	45	38	Economically Disadvantaged Students:	
Native American/Alaskan	1	2	2015-2016	8      1.63%
Two or More	13	19	2016-2017	7      1.47%
White	235	217		
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR	
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot	

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,684,457	\$2,741,854	\$2,781,076	98.84%
Professional & Contracted Services	1,193	1,225	355	0.01%
Supplies & Materials	33,882	36,555	27,366	0.97%
Other Operating Expenses	8,583	5,929	5,000	0.18%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$2,728,115</b>	<b>\$2,785,563</b>	<b>\$2,813,797</b>	100.00%

Source: General Ledger

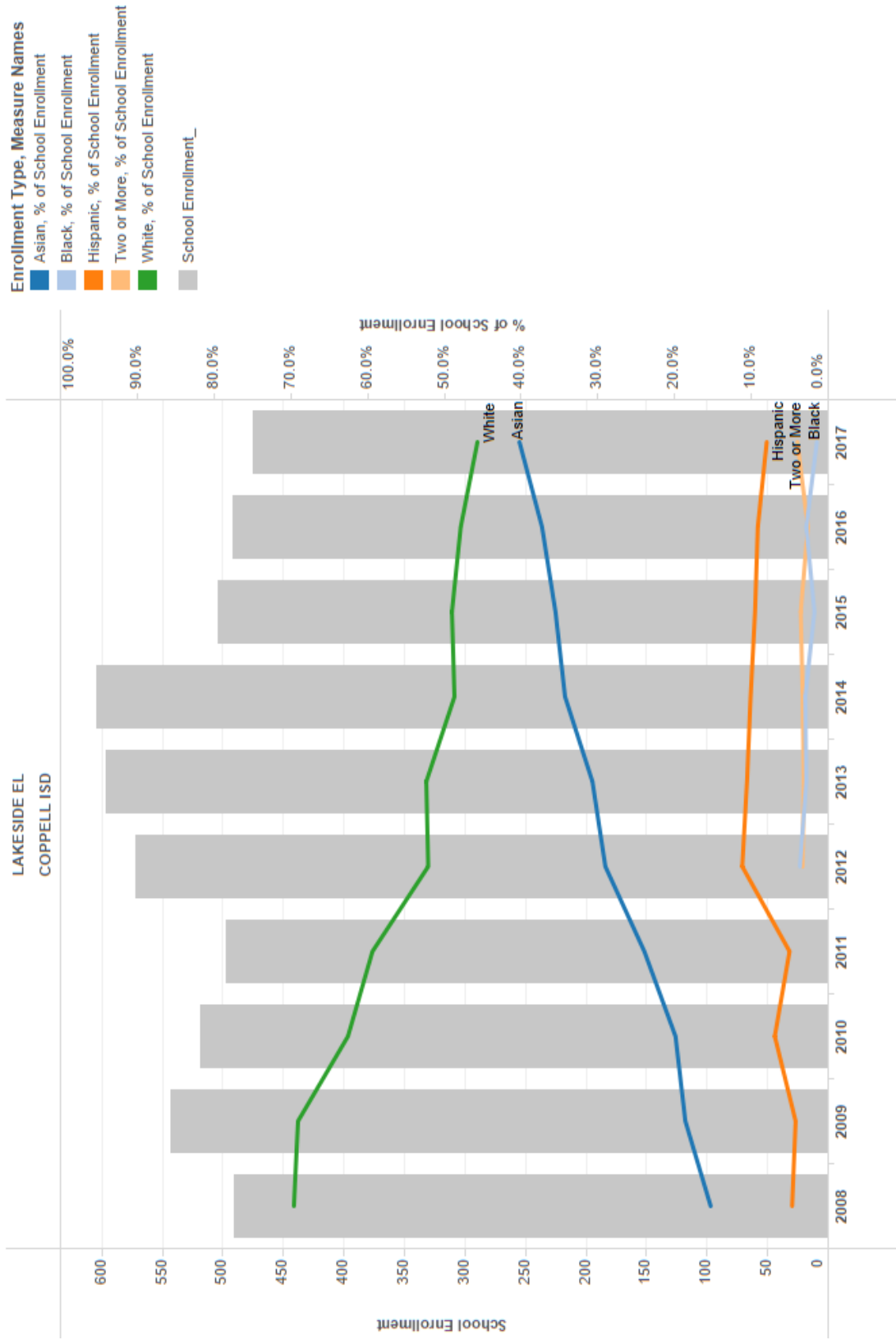
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

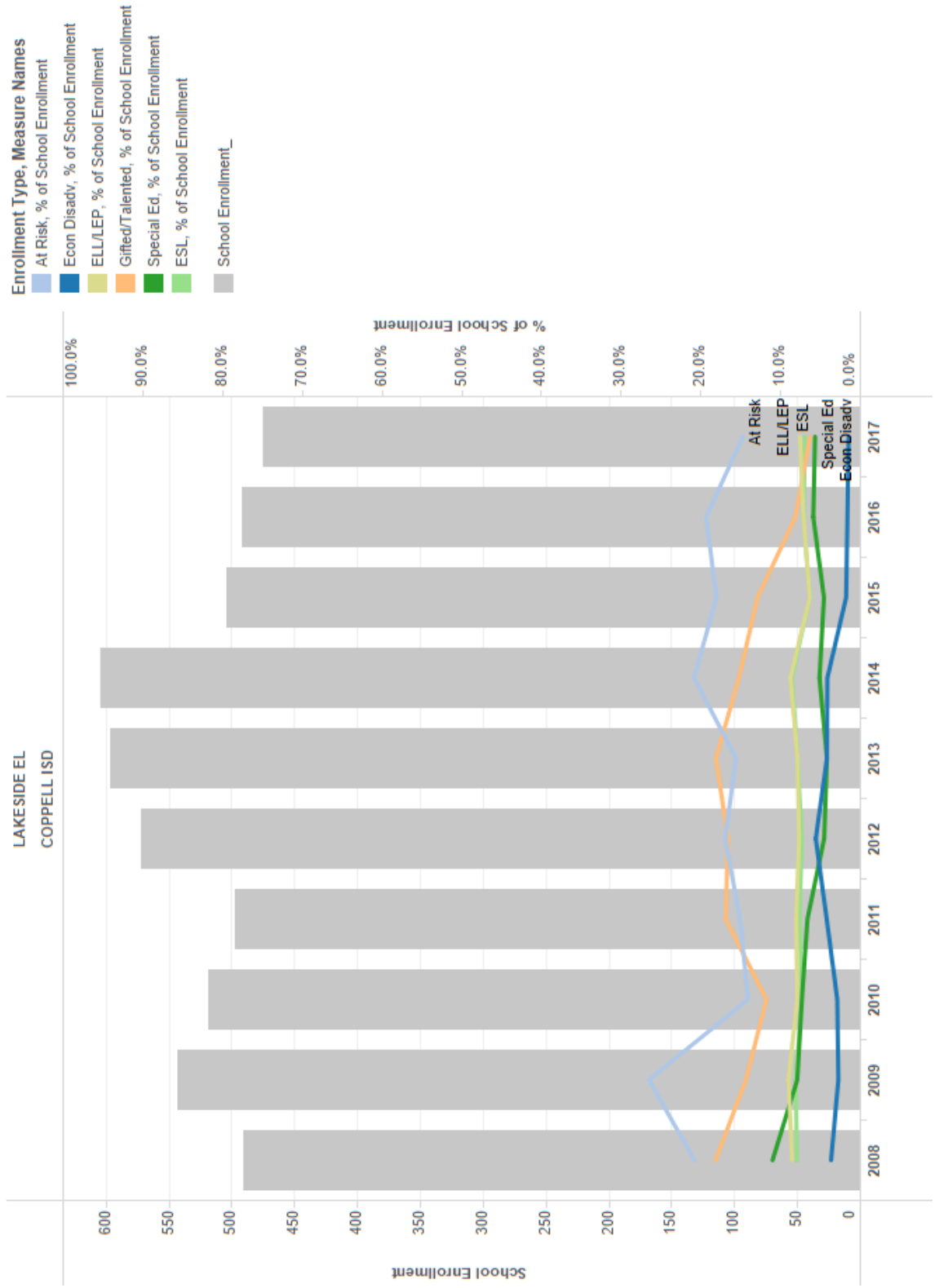
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## LEE ELEMENTARY

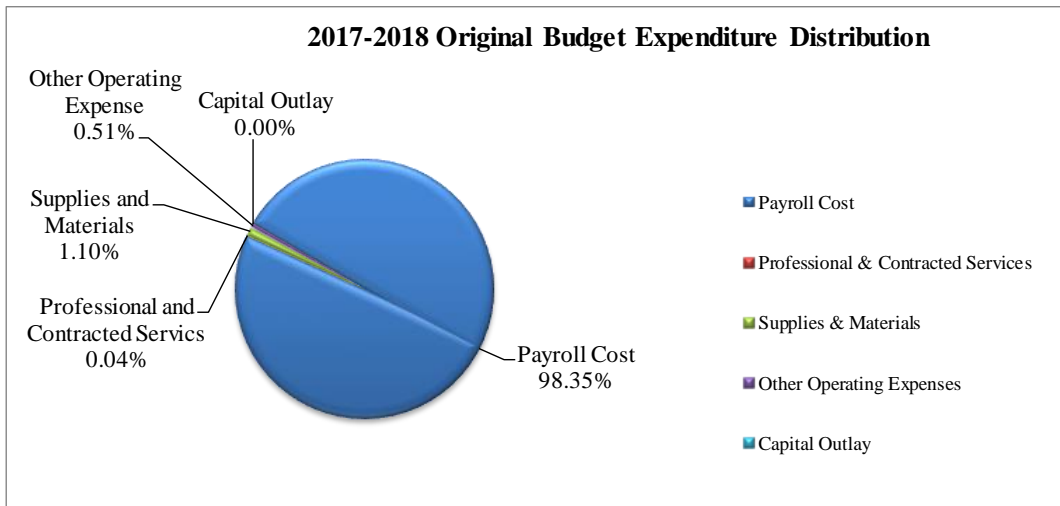
Student Demographics:	2015-2016	2016-2017	Principal: Chantel Kastrounis		
Total Students:	665	736	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	41	47	2015-2016	225	30.57%
Asian/Pac. Islander/Hawaiian	522	581	2016-2017	212	28.80%
Hispanic/Latino	38	49	Economically Disadvantaged Students:		
Native American/Alaskan	1	3	2015-2016	41	5.57%
Two or More	16	10	2016-2017	53	7.20%
White	47	46			
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,270,235	\$3,517,761	\$3,851,407	98.32%
Professional & Contracted Services	3,994	2,200	2,100	0.05%
Supplies & Materials	41,575	59,507	47,396	1.21%
Other Operating Expenses	9,288	15,505	16,250	0.41%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$3,325,092</b>	<b>\$3,594,973</b>	<b>\$3,917,153</b>	100.00%

Due to rounding Percentage Distribution may not equal 100%

Source: General Ledger

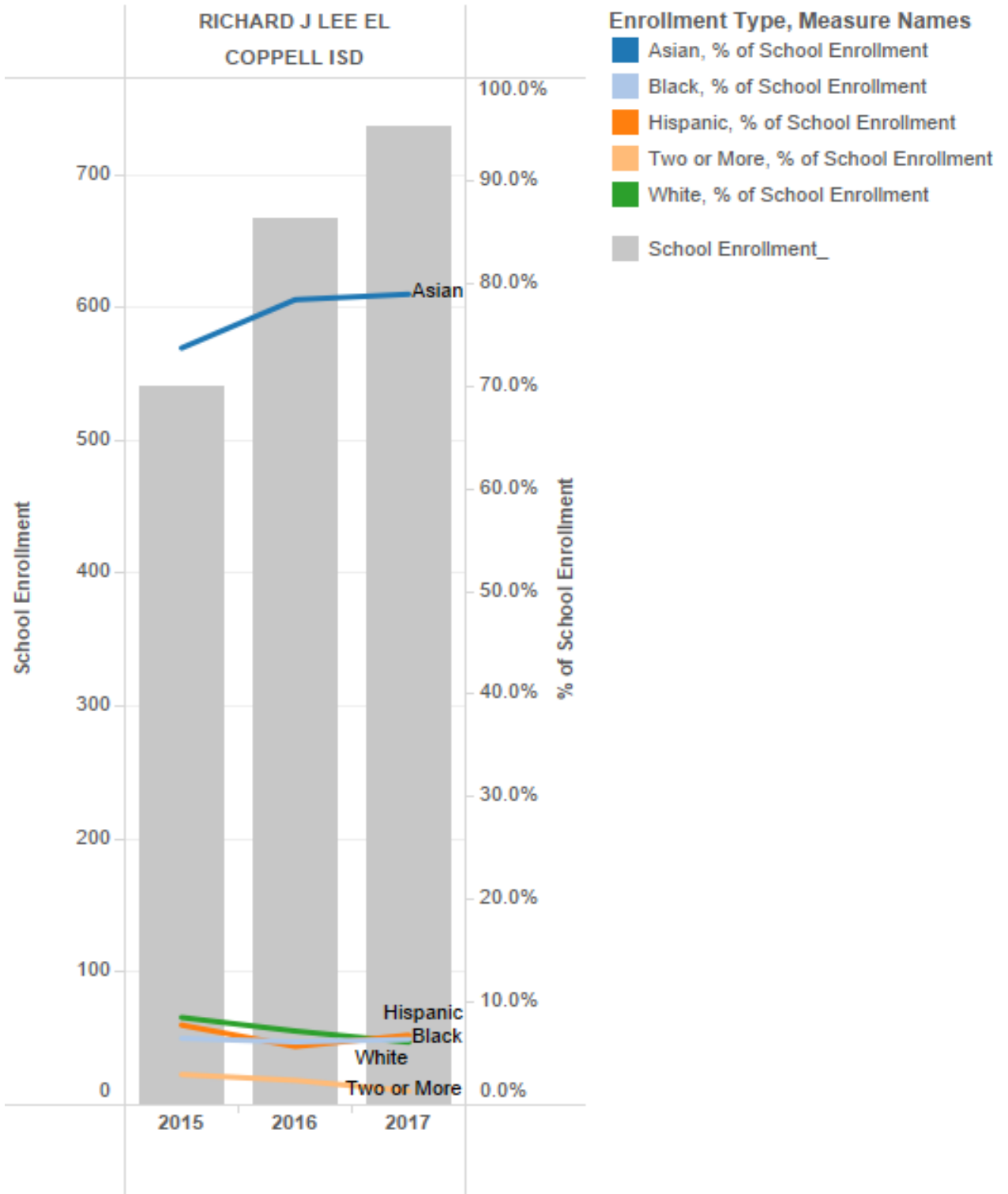
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

## Enrollment Breakdown (School Level)

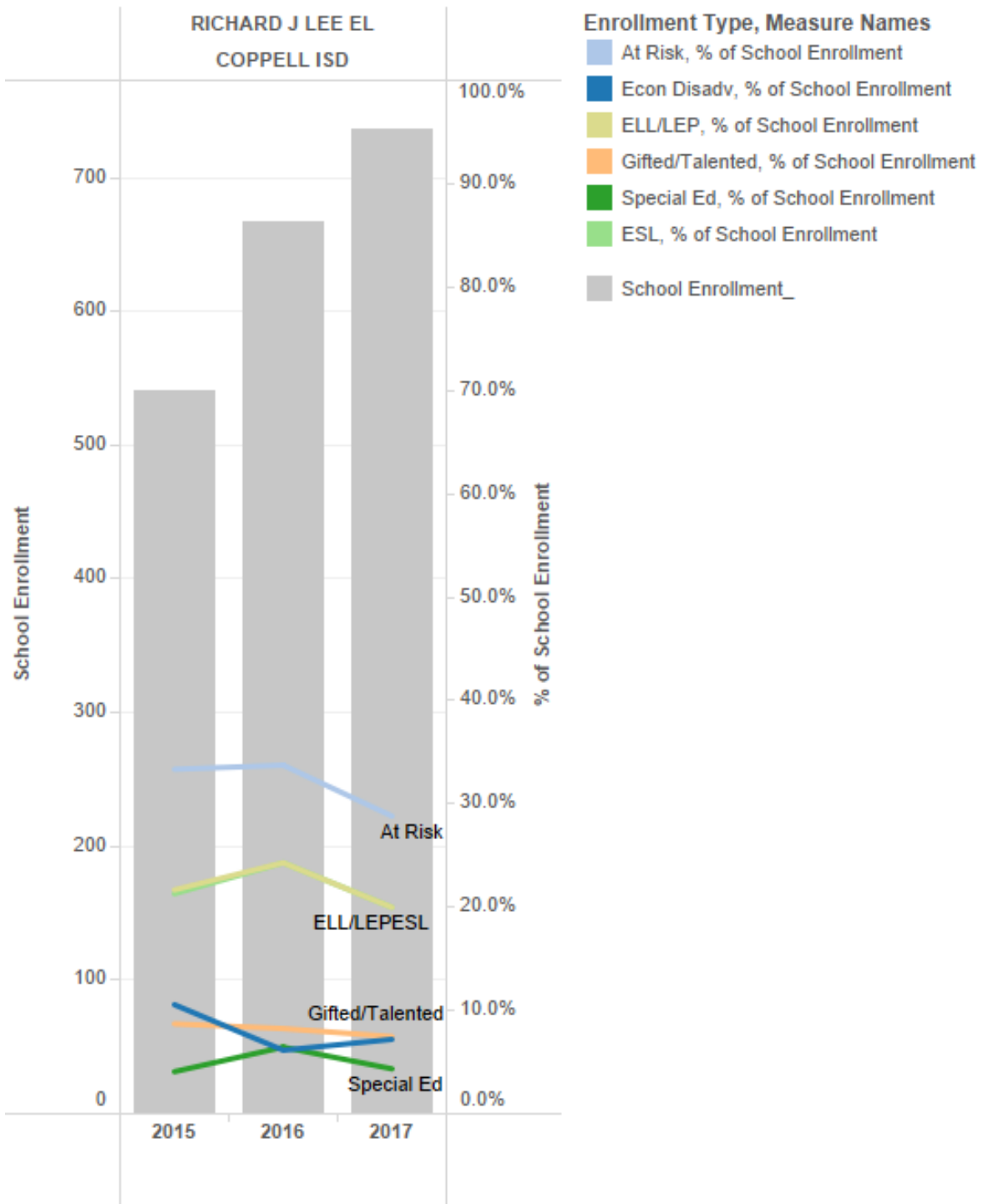
Source: PEIMS Enrollment





## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



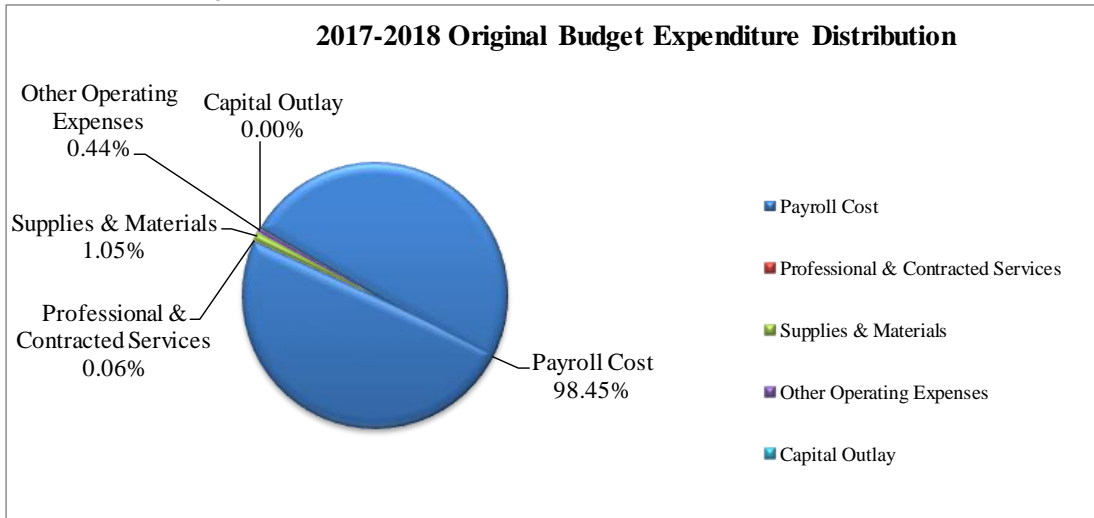
## MOCKINGBIRD ELEMENTARY

Student Demographics:	2015-2016	2016-2017	Principal: Laura Flynn		
Total Students:	540	540	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	17	23	2015-2016	135	25.00%
Asian/Pac. Islander/Hawaiian	266	251	2016-2017	109	20.19%
Hispanic/Latino	44	47	Economically Disadvantaged Students:		
Native American/Alaskan	1	2	2015-2016	38	7.04%
Two or More	6	16	2016-2017	44	8.15%
White	206	201			
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,837,303	\$2,970,615	\$2,855,514	98.45%
Professional & Contracted Services	354	2,043	1,810	0.06%
Supplies & Materials	33,792	44,742	30,325	1.05%
Other Operating Expenses	3,719	5,984	12,753	0.44%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$2,875,168</b>	<b>\$3,023,384</b>	<b>\$2,900,402</b>	100.00%

Source: General Ledger

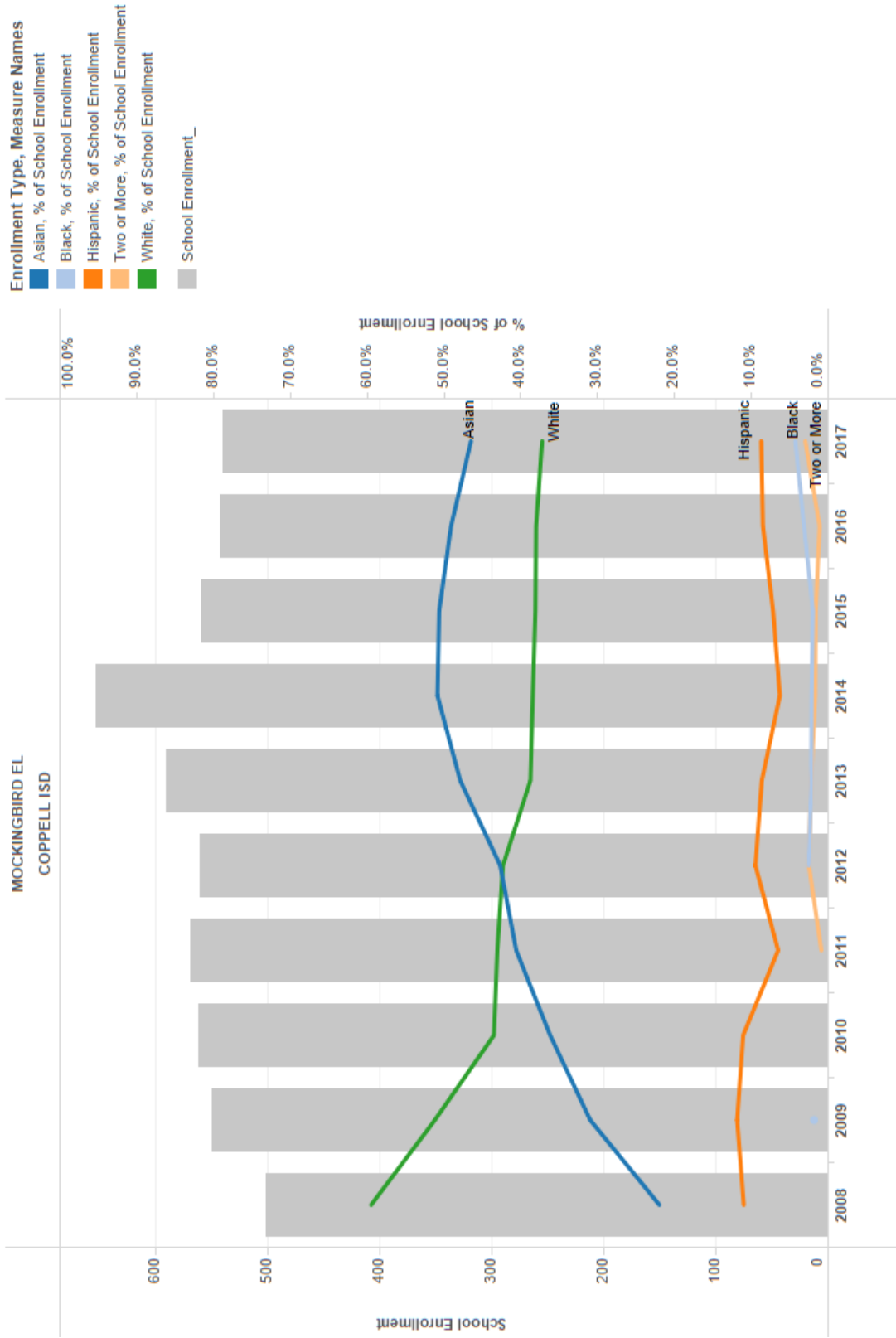
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

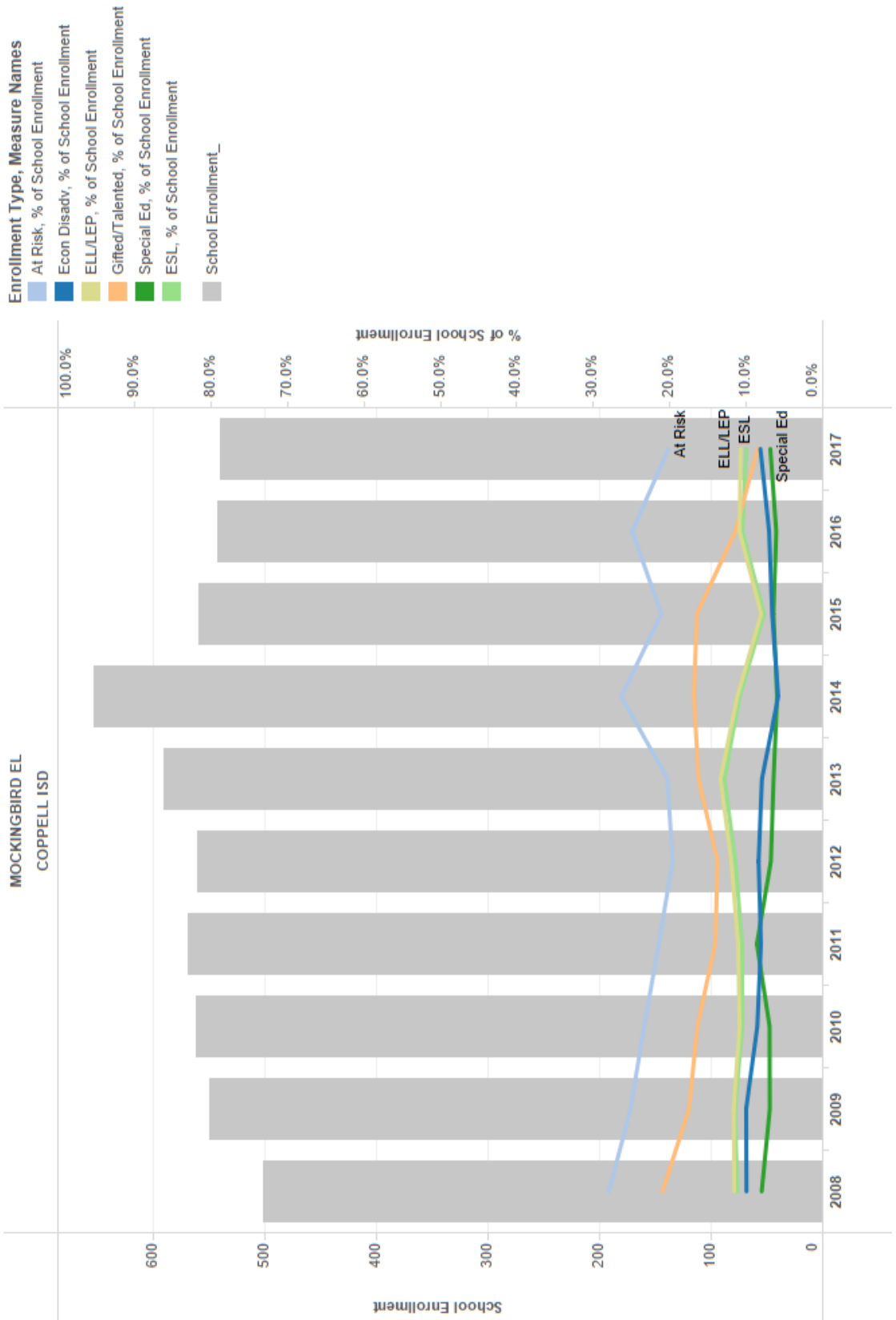
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



# Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## PINKERTON ELEMENTARY

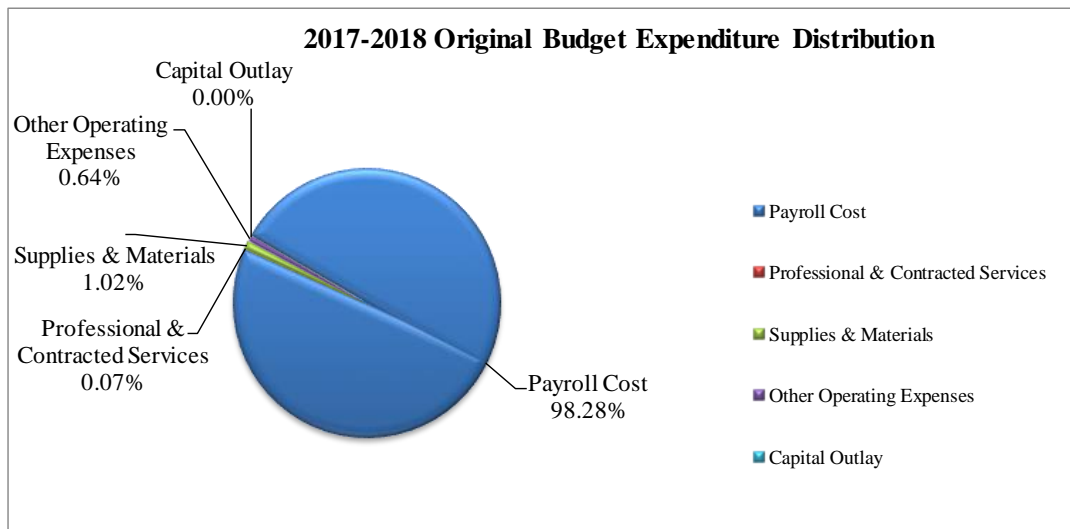
Student Demographics:	2015-2016	2016-2017	Principal: Kristi Mikkelsen		
Total Students	370	393	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	14	9	2015-2016	63	17.03%
Asian/Pac. Islander/Hawaiian	133	161	2016-2017	67	17.05%
Hispanic/Latino	46	34	Economically Disadvantaged Students:		
Native American/Alaskan	1	0	2015-2016	5	1.35%
Two or More	7	14	2016-2017	12	3.05%
White	169	175	Source: 2015-2016 TAPR		
Source: 2015-2016 TAPR			Source: 2016-2017 Fall PEIMs Snap Shot		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,252,784	\$2,374,213	\$2,431,136	98.28%
Professional & Contracted Services	2,663	365	1,635	0.07%
Supplies & Materials	19,982	30,375	25,122	1.02%
Other Operating Expenses	17,428	26,301	15,711	0.64%
Capital Outlay				-
<b>Total</b>	<b>\$2,292,857</b>	<b>\$2,431,254</b>	<b>\$2,473,604</b>	100.00%

Due to rounding Percentage Distribution may not equal 100%

Source: General Ledger

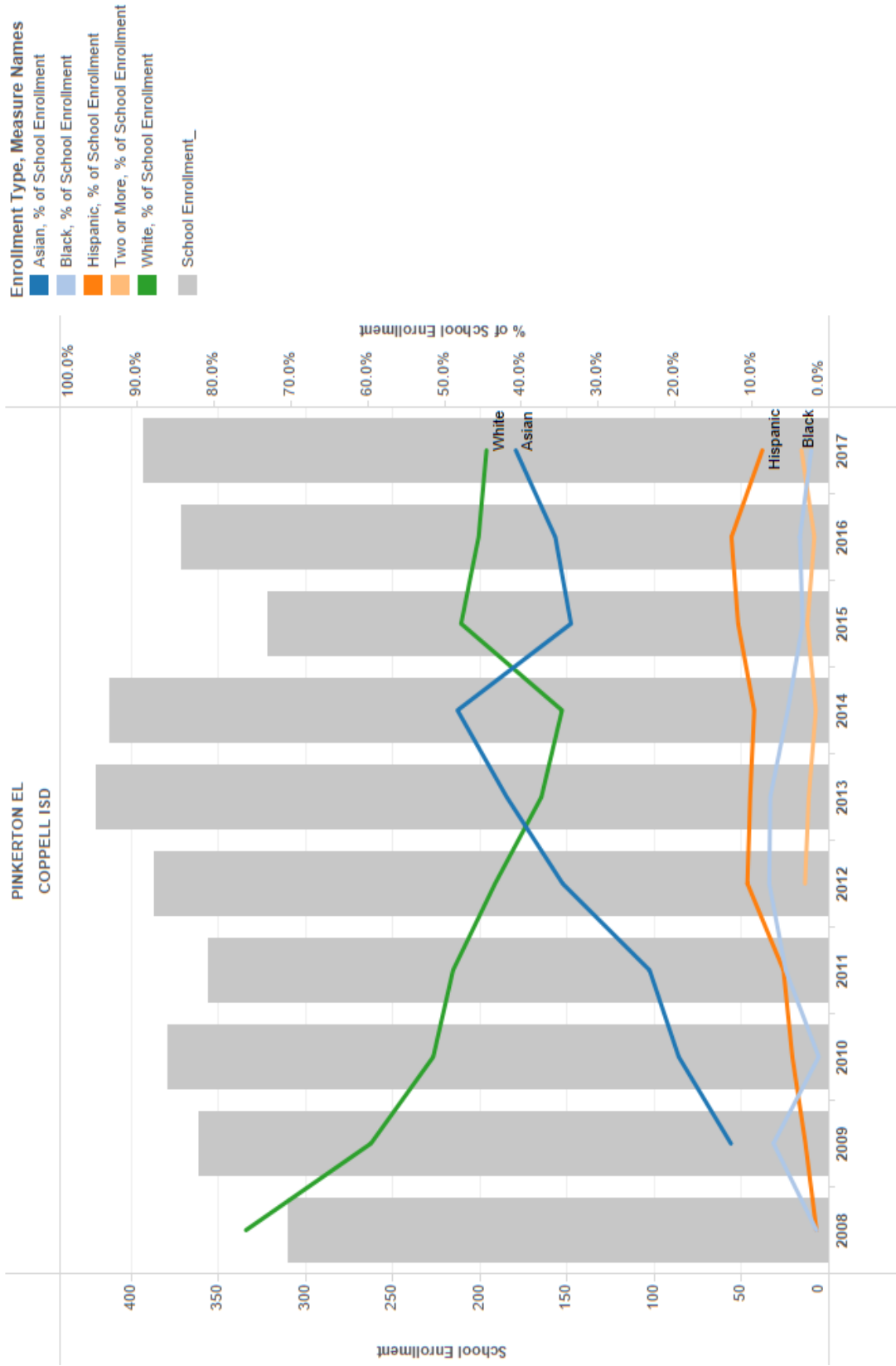
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

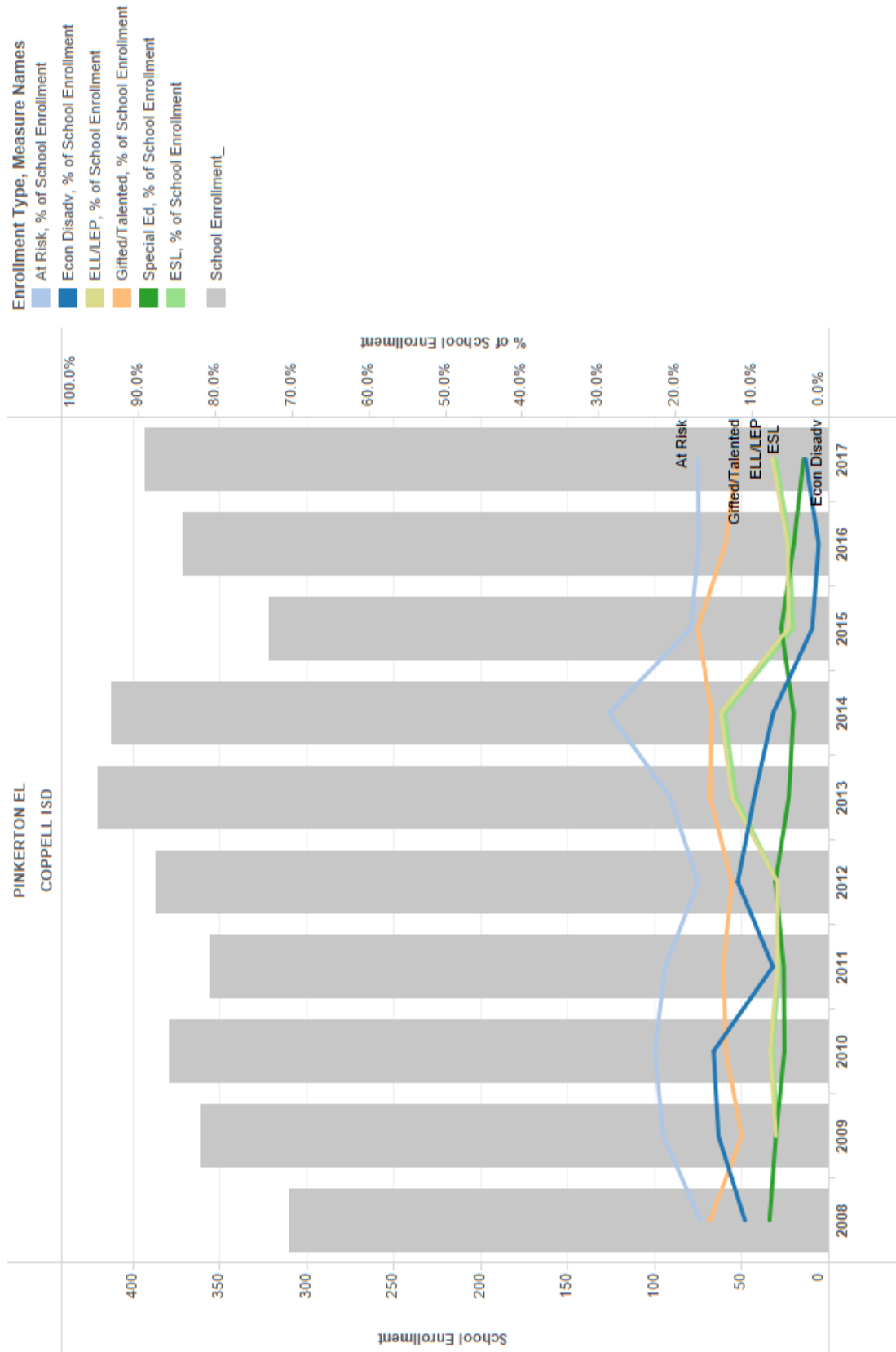
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



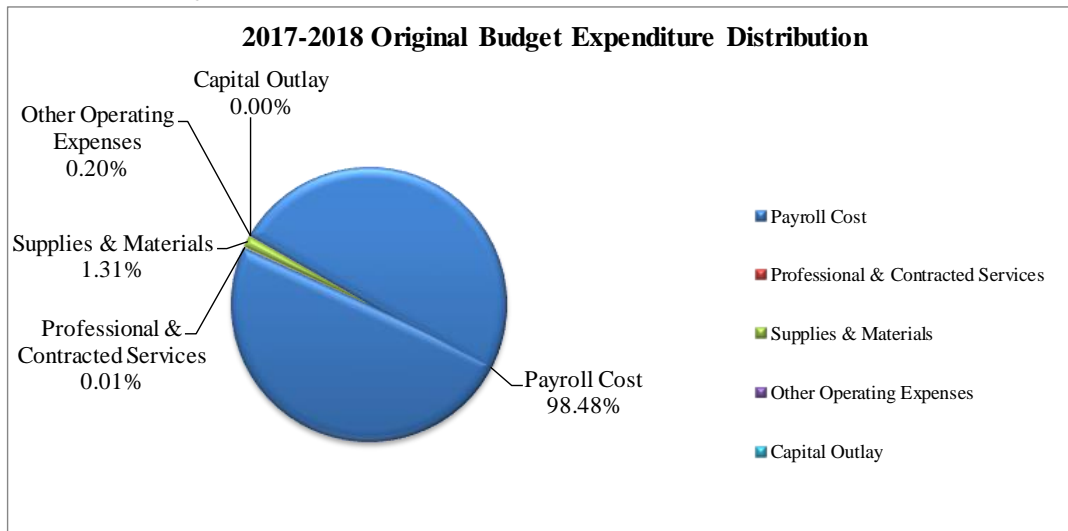
## TOWN CENTER ELEMENTARY

Student Demographics:	2015-2016	2016-2017	Principal: Dr. Angie Applegate		
Total Students	505	551	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	27	25	2015-2016	131	25.94%
Asian/Pac. Islander/Hawaiian	161	207	2016-2017	143	25.95%
Hispanic/Latino	44	61	Economically Disadvantaged Students:		
Native American/Alaskan	1	1	2015-2016	50	9.90%
Two or More	20	23	2016-2017	61	11.07%
White	252	234	Source: 2015-2016 TAPR		
Source: 2015-2016 TAPR			Source: 2016-2017 Fall PEIMs Snap Shot		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,577,343	\$3,011,306	\$3,019,498	98.48%
Professional & Contracted Services	124	6,839	285	0.01%
Supplies & Materials	36,337	36,893	40,274	1.31%
Other Operating Expenses	2,084	8,421	6,150	0.20%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$2,615,888</b>	<b>\$3,063,459</b>	<b>\$3,066,207</b>	100.00%

Source: General Ledger

\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.

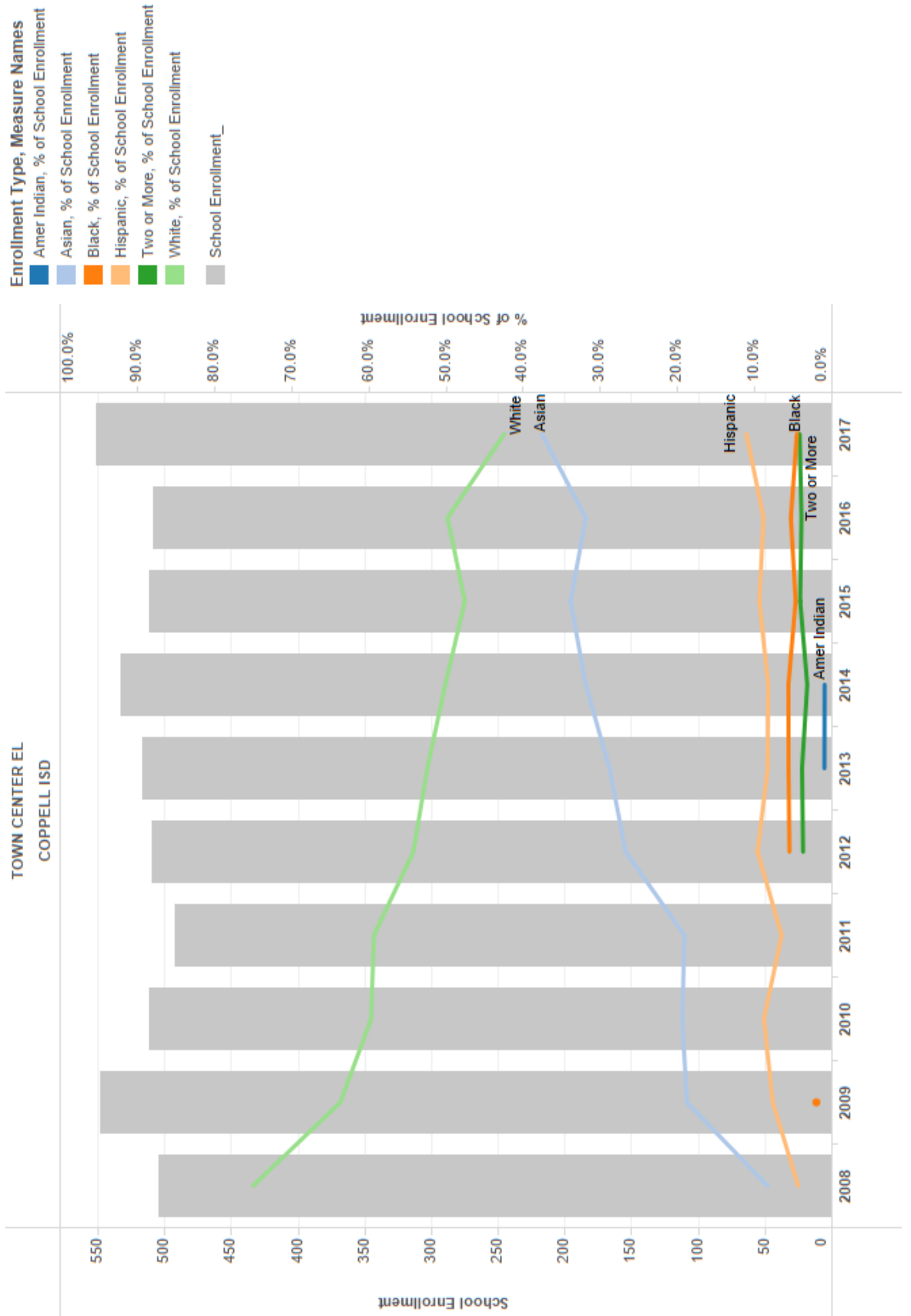


Note: Non-payroll allotment represents 90% of projected enrollment.



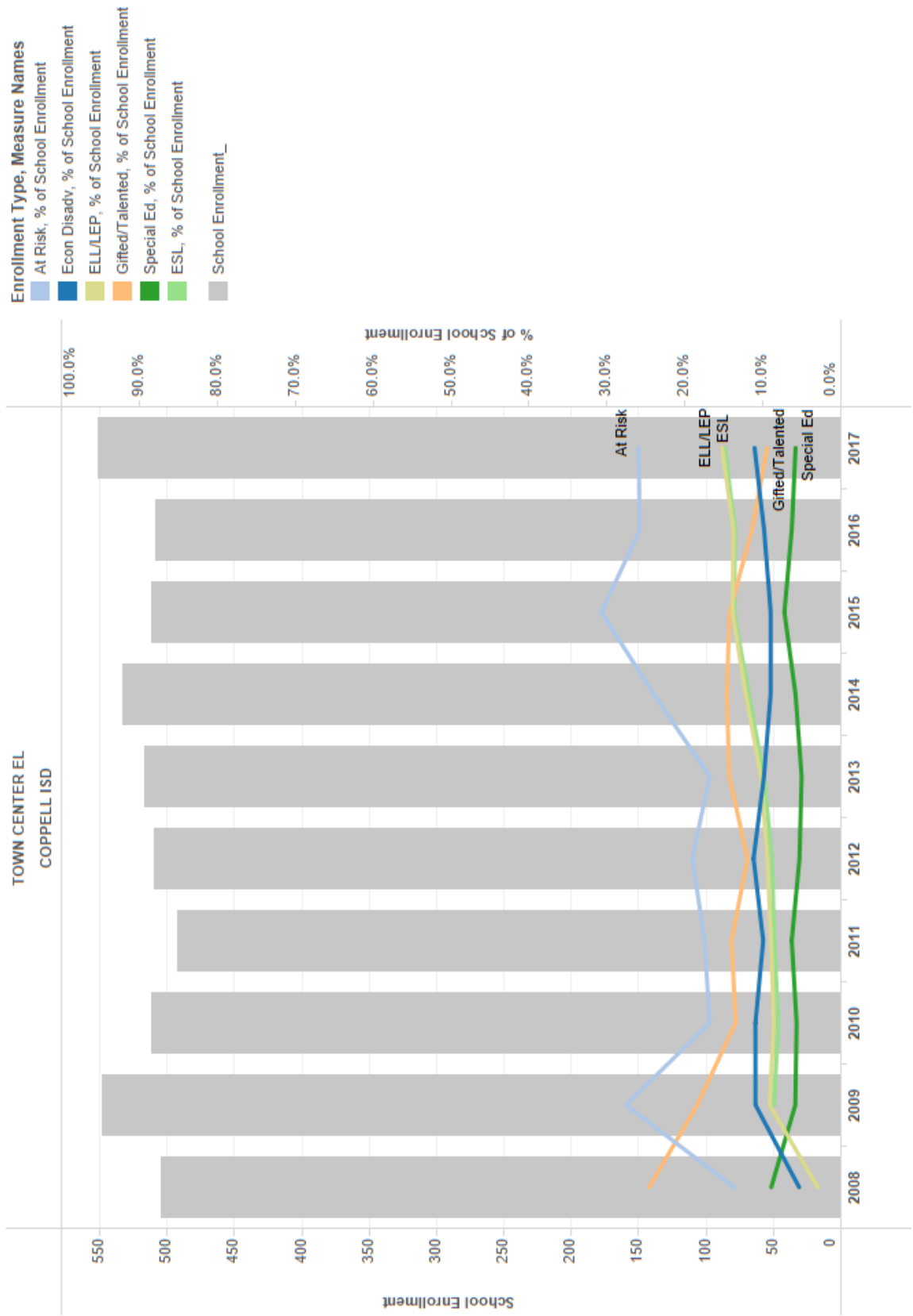
# Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



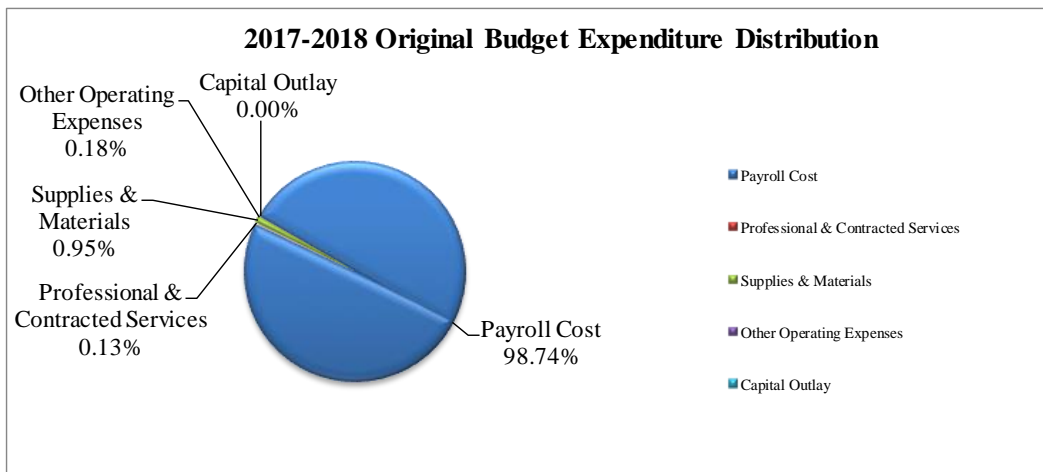
## VALLEY RANCH ELEMENTARY

Student Demographics:	2015-2016	2016-2017	Principal: Cynthia Kirven Arterbery		
Total Students:	655	634	Accountability Rating 2016-2017: Met Standard		
Ethnicity:			At-Risk:		
African American	20	22	2015-2016	250	38.17%
Asian/Pac. Islander/Hawaiian	525	529	2016-2017	246	38.80%
Hispanic/Latino	30	25	Economically Disadvantaged Students:		
Native American/Alaskan	3	1	2015-2016	29	4.43%
Two or More	6	11	2016-2017	23	3.63%
White	71	46	Source: 2015-2016 TAPR		
Source: 2015-2016 TAPR			Source: 2016-2017 Fall PEIMs Snap Shot		
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot		

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,208,499	\$3,411,148	\$3,302,336	98.74%
Professional & Contracted Services	3,760	12,050	4,185	0.13%
Supplies & Materials	35,352	45,492	31,660	0.95%
Other Operating Expenses	6,561	4,713	6,175	0.18%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$3,254,172</b>	<b>\$3,473,403</b>	<b>\$3,344,356</b>	<b>100.00%</b>

Source: General Ledger

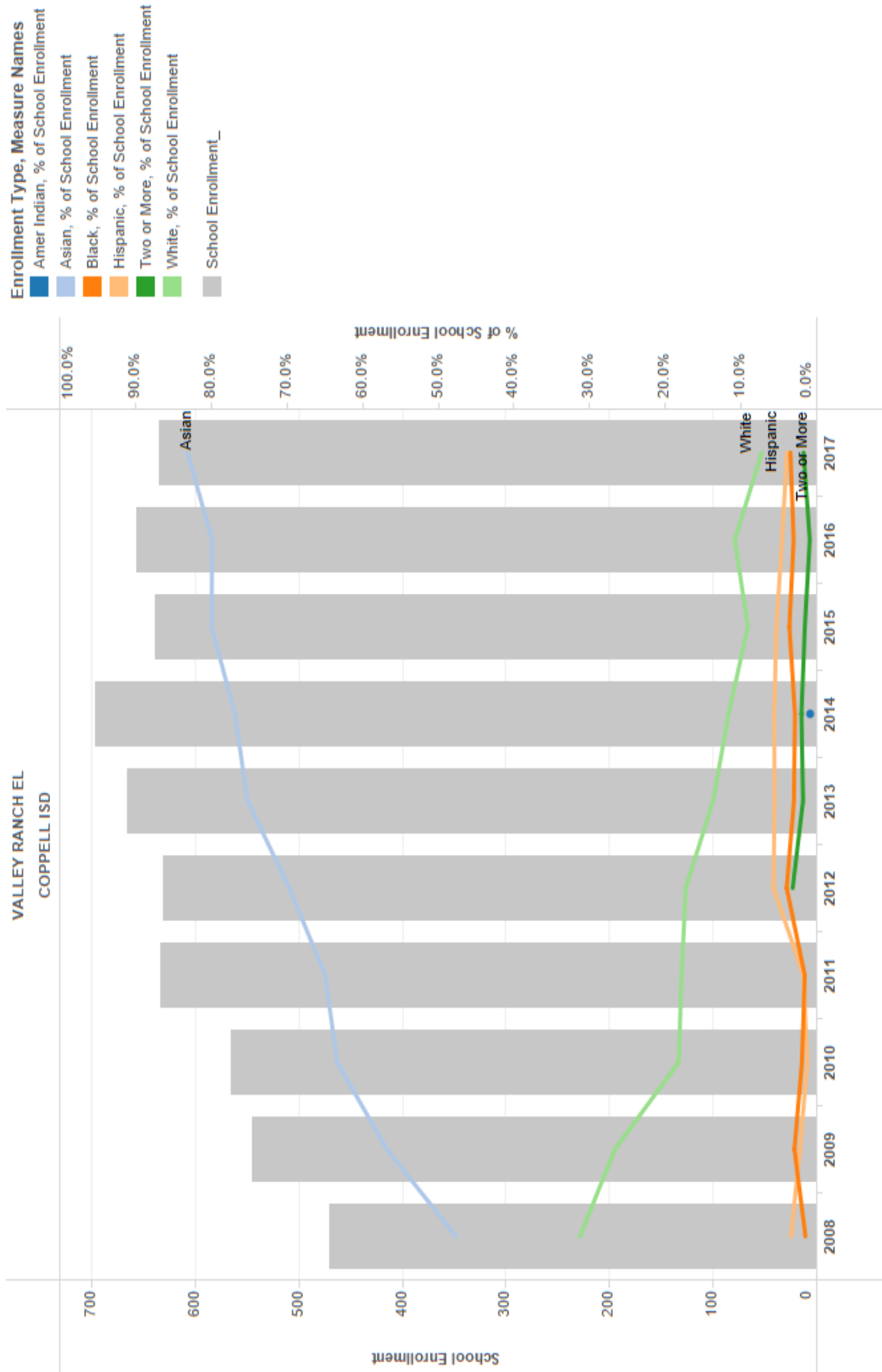
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

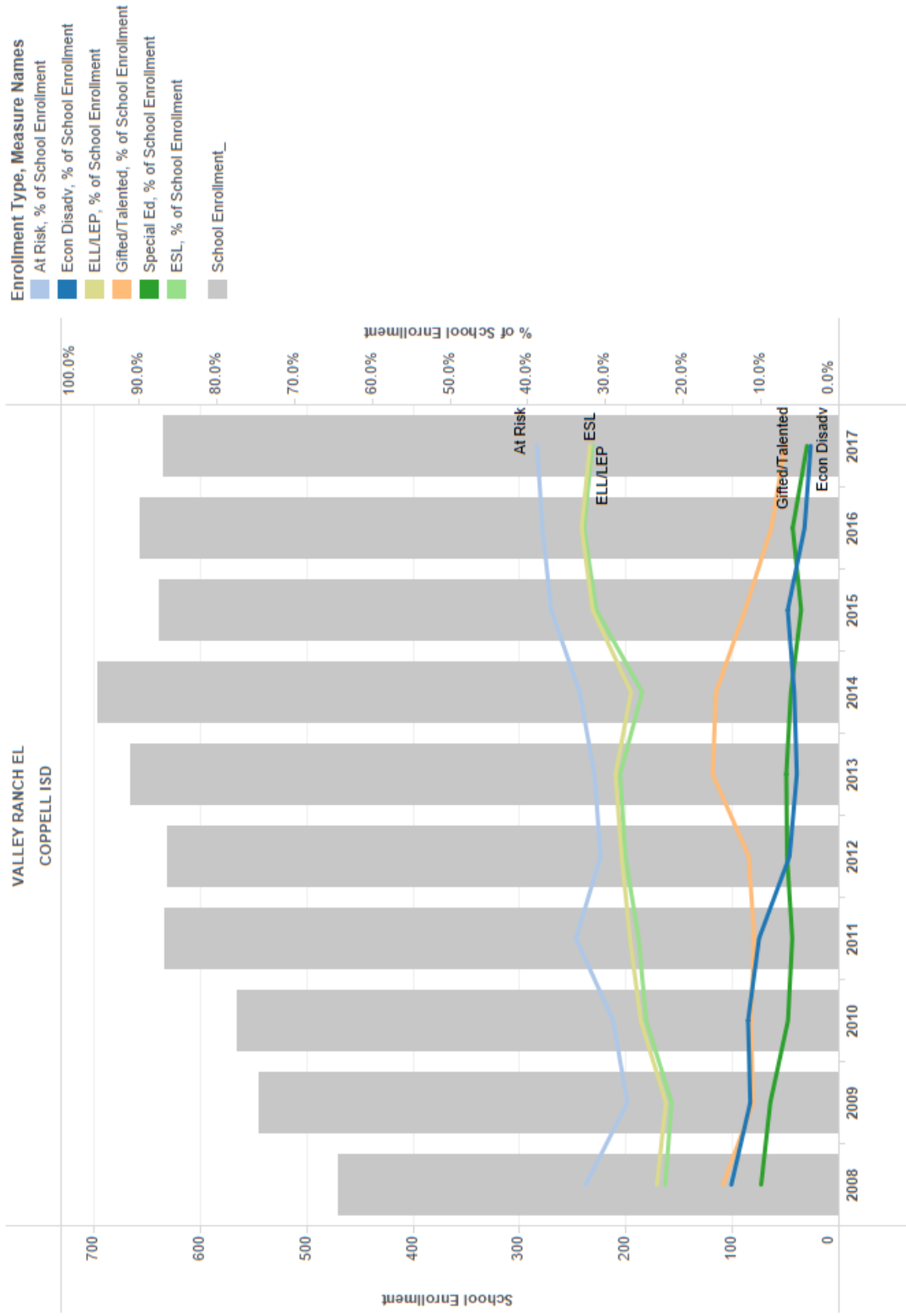
## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## WILSON ELEMENTARY

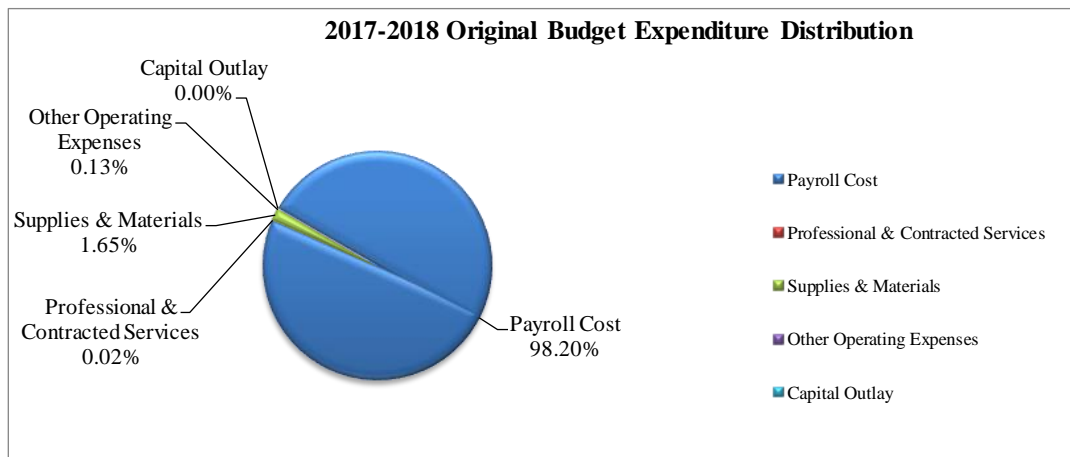
Student Demographics:	2015-2016	2016-2017	Principal:	Cooper Hilton
Total Students:	544	485	Accountability Rating 2016-2017:	Met Standard
Ethnicity:			At-Risk:	
African American	12	17	2015-2016	230      42.28%
Asian/Pac. Islander/Hawaiian	118	93	2016-2017	169      34.85%
Hispanic/Latino	205	183	Economically Disadvantaged Students:	
Native American/Alaskan	5	4	2015-2016	141      25.92%
Two or More	14	17	2016-2017	135      27.84%
White	190	171		
Source: 2015-2016 TAPR			Source: 2015-2016 TAPR	
Source: 2016-2017 Fall PEIMs Snap Shot			Source: 2016-2017 Fall PEIMs Snap Shot	

General Fund	2015-2016	2016-2017	2017-2018	2017-2018
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,178,716	\$3,239,780	\$3,171,490	98.20%
Professional & Contracted Services	2,083	1,408	535	0.02%
Supplies & Materials	41,681	36,982	53,381	1.65%
Other Operating Expenses	3,130	3,142	4,210	0.13%
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$3,225,610</b>	<b>\$3,281,312</b>	<b>\$3,229,616</b>	100.00%

Due to rounding Percentage Distribution may not equal 100%

Source: General Ledger

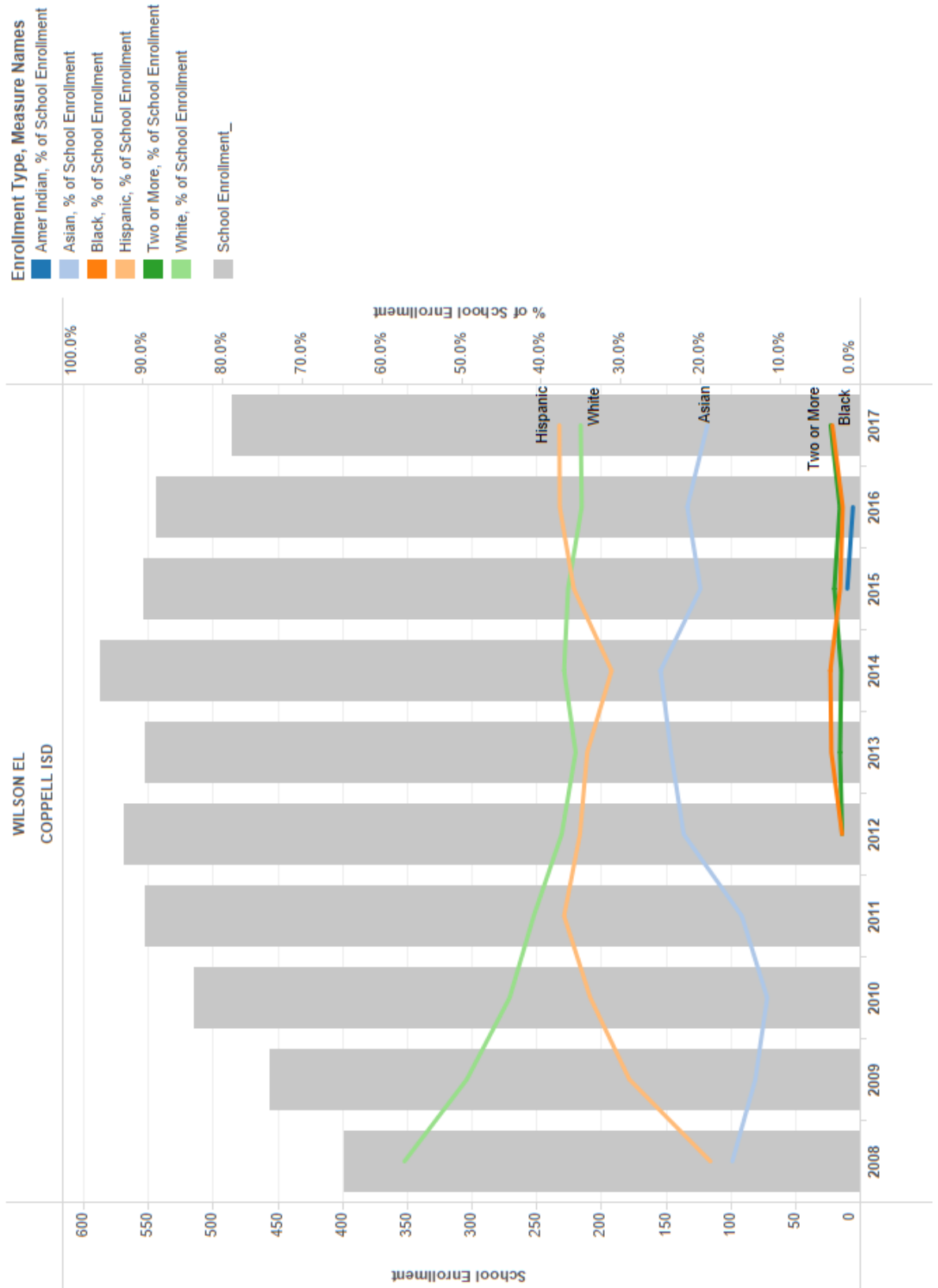
\*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



Note: Non-payroll allotment represents 90% of projected enrollment.

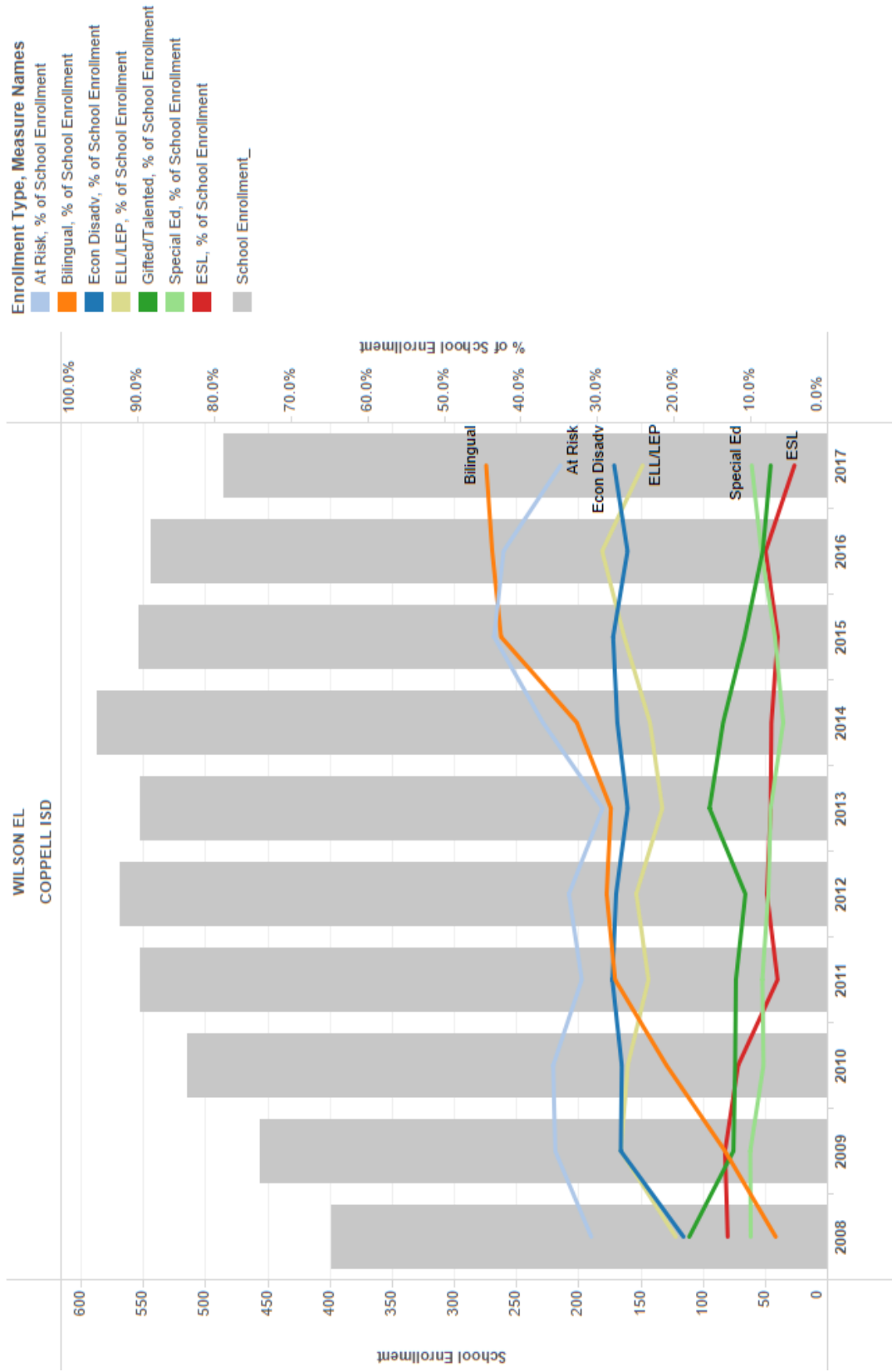
### Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



## Enrollment Breakdown (School Level)

Source: PEIMS Enrollment





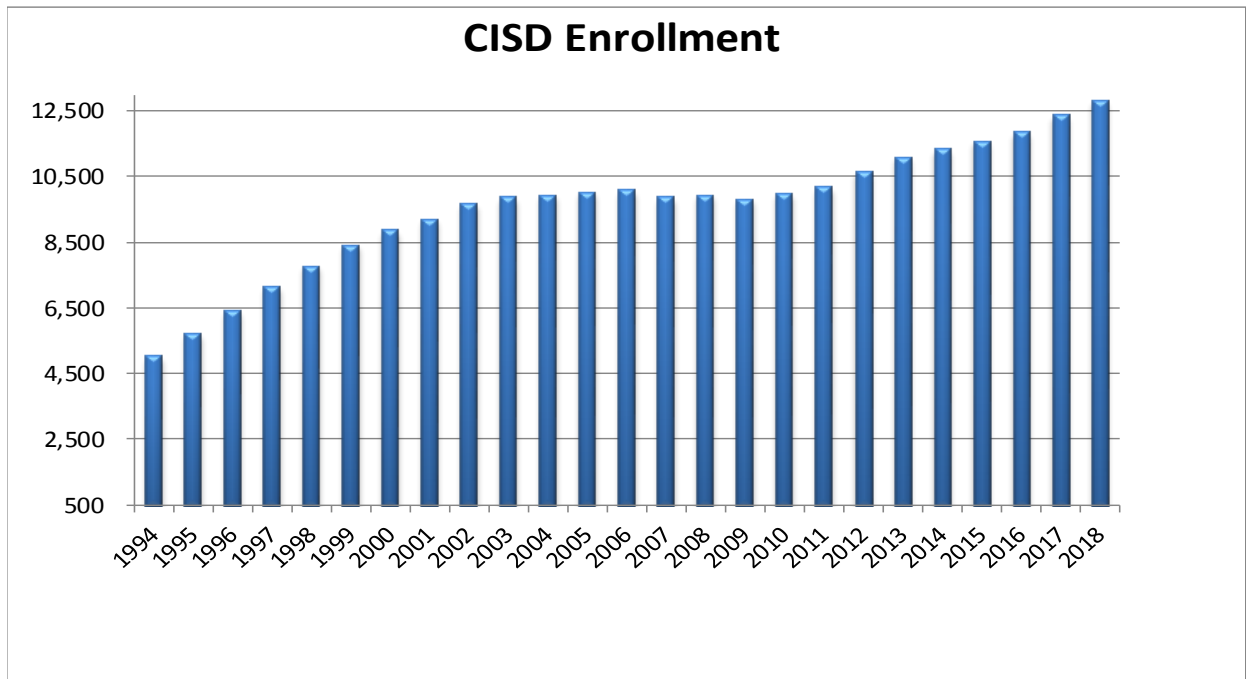
**APPENDICES  
&  
SUPPLEMENTAL  
INFORMATION**

**COPPELL INDEPENDENT SCHOOL DISTRICT  
ASSESSED VALUATION AND TAX RATES**

School Year Ending	Taxable Assessed Valuation	Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Average Student Enrollment	Valuation Per Student
1985	\$723,550,332	\$0.5500	\$0.2300	\$0.7800	1,299	\$557,006
1986	\$951,687,440	\$0.5500	\$0.2300	\$0.7800	1,666	\$571,241
1987	\$1,301,460,376	\$0.5900	\$0.2300	\$0.8200	1,939	\$671,202
1988	\$1,419,575,360	\$0.6000	\$0.2200	\$0.8200	2,222	\$638,873
1989	\$1,572,899,418	\$0.6300	\$0.2300	\$0.8600	2,551	\$616,582
1990	\$1,612,983,840	\$0.7050	\$0.2300	\$0.9350	2,953	\$546,219
1991	\$1,658,564,592	\$0.7983	\$0.1367	\$0.9350	3,408	\$486,668
1992	\$1,718,483,126	\$0.3450	\$0.1850	\$0.5300	3,931	\$437,162
1993	\$1,786,140,592	\$0.3679	\$0.1997	\$0.5676	4,379	\$407,888
1994	\$1,899,979,076	\$1.3546	\$0.1904	\$1.5450	5,018	\$378,633
1995	\$2,098,823,560	\$1.3440	\$0.2010	\$1.5450	5,708	\$367,699
1996	\$2,267,335,348	\$1.3370	\$0.2580	\$1.5950	6,396	\$354,493
1997	\$2,507,481,394	\$1.3699	\$0.2301	\$1.6000	7,138	\$351,286
1998	\$2,840,052,597	\$1.4420	\$0.1580	\$1.6000	7,767	\$365,656
1999	\$3,359,140,483	\$1.4524	\$0.1476	\$1.6000	8,413	\$399,280
2000	\$3,946,104,444	\$1.4543	\$0.1457	\$1.6000	8,853	\$445,736
2001	\$4,357,380,523	\$1.4520	\$0.1480	\$1.6000	9,197	\$473,783
2002	\$4,885,339,206	\$1.4650	\$0.1900	\$1.6550	9,659	\$505,781
2003	\$5,253,384,367	\$1.4950	\$0.2100	\$1.7050	9,860	\$532,798
2004	\$5,543,608,378	\$1.5000	\$0.2350	\$1.7350	9,931	\$558,213
2005	\$5,910,792,683	\$1.5000	\$0.2350	\$1.7350	10,014	\$590,253
2006	\$6,091,132,024	\$1.5000	\$0.2290	\$1.7290	10,078	\$604,399
2007	\$6,465,160,183	\$1.3700	\$0.2290	\$1.5990	9,857	\$655,895
2008	\$7,106,074,149	\$1.0400	\$0.2290	\$1.2690	9,917	\$716,555
2009	\$7,597,981,566	\$1.0400	\$0.2390	\$1.2790	9,788	\$776,255
2010	\$7,467,037,266	\$1.0400	\$0.2434	\$1.2834	10,004	\$746,405
2011	\$7,165,643,131	\$1.1700	\$0.2542	\$1.4242	10,168	\$704,725
2012	\$7,121,426,454	\$1.1700	\$0.2542	\$1.4242	10,626	\$670,189
2013	\$7,339,047,388	\$1.1700	\$0.2488	\$1.4188	11,082	\$662,249
2014	\$7,842,929,582	\$1.1700	\$0.2624	\$1.4324	11,329	\$692,288
2015	\$8,556,151,242	\$1.1700	\$0.2790	\$1.4490	11,568	\$739,640
2016	\$9,345,823,285	\$1.1700	\$0.2690	\$1.4390	11,843	\$789,143
2017	\$10,309,108,102	\$1.1700	\$0.3227	\$1.4927	12,370	\$833,396
2018	\$10,883,388,661	\$1.1700	\$0.3077	\$1.4777	12,792	\$850,796

**COPPELL INDEPENDENT SCHOOL DISTRICT  
ENROLLMENT HISTORY**

Fiscal Year End	Enrollment	Change in Enrollment	% of Change	Fiscal Year End	Enrollment	Change in Enrollment	% of Change
1980	743	126	20.4%	2000	8,853	440	5.2%
1981	791	48	6.5%	2001	9,197	344	3.9%
1982	835	44	5.6%	2002	9,659	462	5.0%
1983	899	64	7.7%	2003	9,860	201	2.1%
1984	1,033	134	14.9%	2004	9,931	71	0.7%
1985	1,299	266	25.8%	2005	10,014	83	0.8%
1986	1,666	367	28.3%	2006	10,078	64	0.6%
1987	1,939	273	16.4%	2007	9,857	(221)	-2.2%
1988	2,222	283	14.6%	2008	9,917	60	0.6%
1989	2,551	329	14.8%	2009	9,788	(129)	-1.3%
1990	2,953	402	15.8%	2010	9,968	180	1.8%
1991	3,408	455	15.4%	2011	10,168	200	2.0%
1992	3,931	523	15.3%	2012	10,626	458	4.5%
1993	4,379	448	11.4%	2013	11,082	456	4.3%
1994	5,018	639	14.6%	2014	11,329	247	2.2%
1995	5,708	690	13.8%	2015	11,568	239	2.1%
1996	6,396	688	12.1%	2016	11,843	275	2.4%
1997	7,138	742	11.6%	2017	12,370	527	4.4%
1998	7,767	629	8.8%	<i>Projected</i> 2018	12,792	422	3.4%
1999	8,413	646	8.3%				



CISD POSITIONS 2017-2018							
Location	Location Name	Total	Auxiliary	Para-Prof	Professional	Part-time	Technology
001	COPPELL HIGH SCHOOL	255.60		33.40	218.70	0.50	3.00
002	VICTORY PLACE @ COPPELL	11.50		2.00	9.50		
003	NEW TECH HIGH @ COPPELL	35.60		2.00	33.60		
004	9TH GRADE CENTER	1.65		0.65	1.00		
042	COPPELL MIDDLE SCHOOL EAST	75.50		8.50	67.00		
043	COPPELL MIDDLE SCHOOL WEST	83.00		9.00	74.00		
044	COPPELL MIDDLE SCHOOL NORTH	78.60		9.60	69.00		
101	PINKERTON ELEMENTARY	34.60		3.00	31.60		
103	AUSTIN ELEMENTARY	59.40		14.00	45.40		
105	MOCKINGBIRD ELEMENTARY	41.90		5.00	36.90		
106	WHEELICE H. WILSON ELEMENTARY	47.50		6.50	41.00		
107	LAKESIDE ELEMENTARY	38.40		2.00	36.40		
108	TOWN CENTER ELEMENTARY	45.50		5.00	40.50		
109	COTTONWOOD CREEK ELEMENTARY	45.50		7.00	38.50		
110	VALLEY RANCH ELEMENTARY	50.90		7.00	43.90		
111	DENTON CREEK ELEMENTARY	47.00		6.00	41.00		
112	RICHARD J. LEE ELEMENTARY	61.60		10.00	51.60		
701	SUPERINTENDENT	2.00		1.00	1.00		
730	BUSINESS OFFICE	16.15		7.00	9.15		
732	PERSONNEL OFFICE	6.00		5.00	1.00		
733	COMMUNICATIONS AND PR	4.00		1.00	1.00		2.00
734	TEXTBOOK ADMINISTRATION	1.00	1.00				
736	ADMINISTRATION	1.00			1.00		
737	MARKETING	1.00			1.00		
901	CURRICULUM AND INSTRUCTION	8.50		3.50	5.00		
902	ADVANCED ACADEMICS/GT	1.25		0.25	1.00		
903	INTERVENTION SERVICES	45.50		4.00	41.50		
904	TESTING/ASSESSMENT	3.00		1.00	2.00		
905	TECHNOLOGY	26.00		2.00	3.00		21.00
906	SECTION 504/DYSLEXIA	3.00			3.00		
907	SCIENCE	2.50		0.50	2.00		
908	MATH	2.00			2.00		
911	LANGUAGE ARTS & READING	1.00			1.00		
913	STUDENT SERVICES	4.60		1.00	3.60		
914	STAFF DEVELOPMENT	1.50		0.50	1.00		
915	ESL/BILINGUAL	1.00			1.00		
916	CAREER AND TECHNOLOGY	1.00		0.50	0.50		
917	SOCIAL STUDIES	1.50		0.50	1.00		
919	FINE ARTS	0.75		0.25	0.50		
920	INSTRUCTIONAL TECHNOLOGY	1.00			1.00		
952	GENERAL SERVICES	9.63		1.60	1.50	6.53	
953	MAINTENANCE SERVICES	35.25	31.00	3.00	1.00	0.25	
954	PRINT SHOP	0.40		0.40			
955	FOOD SERVICES	84.31	79.31	2.00	3.00		
991	ATHLETICS	4.40		1.00	3.40		
	<b>TOTALS</b>	<b>1282.99</b>	<b>111.31</b>	<b>166.65</b>	<b>971.75</b>	<b>7.28</b>	<b>26.00</b>

The District uses the salary schedules that follow the TASB model of a minimum, mid-point, and maximum. Below is the Teachers, Librarians, and Nurses pay ranges. Additional information regarding other pay models are located on the District's website.

**Base Salary Range**

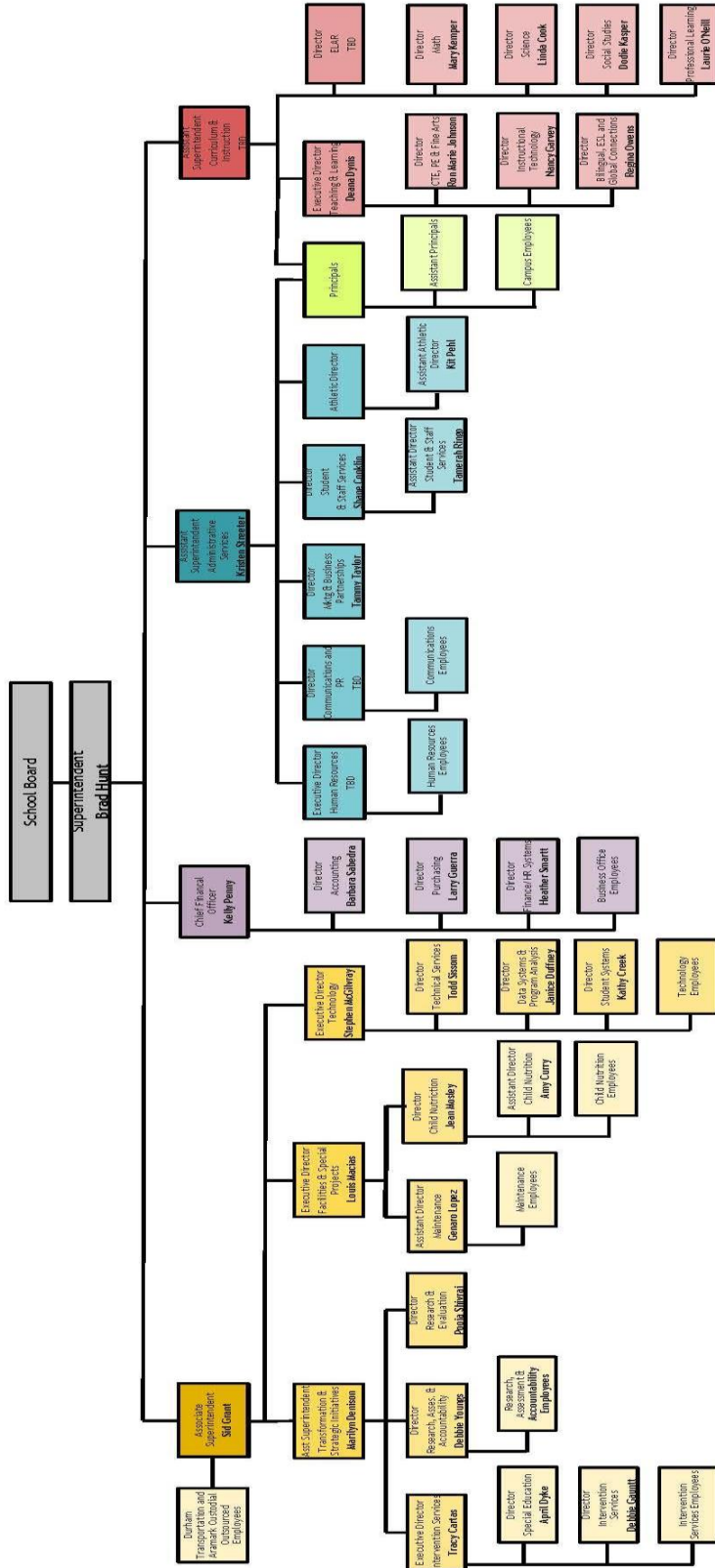
10-Month Salary Range Minimum: \$52,000

Continuing Teachers, Librarians, and Nurses  
(RN) will receive a \$1,750 increase

Master's & Doctorate Degree Stipend:  
\$1,200

The salaries listed above are based on 10-month employment for the 2016-17 school year. Salary plans are determined on an annual basis and salary advancement is not guaranteed. Pay increases are based on the annual pay raise budget approved by the Board. Salaries are determined individually with consideration for job-related experience and credentials.

# 2017-2018 CISD Organization Chart



# DEFINITIONS

## **FUND CODES**

Texas school district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a distinct purpose. The fund's purpose can be established by the state or federal government as well as the school district.

**FUND 199 - GENERAL FUND** – A governmental fund with budgetary control which is used to show transactions resulting from operations on on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. This fund is also referred to as the General Operating Fund.

**FUND 211 - ESEA, TITLE I, PART A – IMPROVING BASIC PROGRAMS** - This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

**FUND 224 - IDEA – PART B, FORMULA** - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub-grants.

**FUND 225 - IDEA - Part B, Preschool** -This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

**FUND 240 - NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM** - This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).

**FUND 244 – CAREER AND TECHNOLOGY– BASIC GRANT** - This fund classification is to be used to account, on a project basis, for funds granted to provide career and technology education to develop new and/or improve career and technology education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education).

**FUND 255 - ESEA, TITLE II, PART A: TEACHER AND PRINCIPAL TRAINING AND RECRUITING** - This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2)



hold local education agencies and schools accountable for improving student academic achievement.

**FUND 263 - Title III, LEP and Title III IMMIGRANT** - This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education).

**FUND 410 – INSTRUCTIONAL MATERIALS ALLOTMENT FUND** – This is a state fund that was formerly the State Textbook Fund. This fund is for the purchase of

**FUND 599 – DEBT SERVICE FUND** - A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund.

## **FUNCTION CODES**

Monies in this budget are appropriated by function within several funds. A function represents a general operational area in a school district and groups together related activities. Coppell ISD uses the following functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, the District transports students to school, teaches students, feeds students and provides health services. Each of these activities is a function. The function codes and a general description of those functions are listed below.

**FUNCTION 11 – INSTRUCTION** - This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students. Salaries for teachers and classroom assistants, supplies and equipment used in the classroom, and repair of equipment are examples of function 11 expenditures.

**FUNCTION 12 – INSTRUCTIONAL RESOURCES AND MEDIA SERVICES** - This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media. Expenditures for instructional materials and equipment, such as books, videos, and film strips, purchased for and assigned to a classroom or to personnel, who deliver instruction to students, are function 11 costs, even if controlled by a media center.

**FUNCTION 13 – CURRICULUM DEVELOPMENT AND INSTRUCTIONAL LEADERSHIP** - This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13). This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow through with the development of new or modified instructional methods, techniques, procedures, services, etc.

**FUNCTION 21 – INSTRUCTIONAL LEADERSHIP** - This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services. Costs are to include those attributed to curriculum supervisors, instructional program area administrators or managers (e.g., special education supervisors or directors, federal program coordinators, cooperative fiscal agent, etc.), or other similar types of costs directly incurred in overseeing instructional programs.

**FUNCTION 23 – SCHOOL LEADERSHIP** - This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus
- Coordinate school instructional activities with those of the entire school district

Function 23 costs also include activities associated with compiling detailed pupil attendance records, such as, daily register and principal's reports.

**FUNCTION 31 – GUIDANCE AND COUNSELING AND EVALUATION SERVICES** - This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

**FUNCTION 32 SOCIAL WORK SERVICES** - This function is used for expenditures/expenses that are directly and exclusively used for activities such as: Investigating and diagnosing student social needs arising out of the home, school or community; Casework and group work services for the child, parent or both; Interpreting the social needs of students for other staff members; and Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

**FUNCTION 33 - HEALTH SERVICES** - This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services. This function does not include costs for occupational and physical therapy, and teaching the subject "health," all of which are included in function 11, instruction. Expenditures for school nurses and clinic aides, other medical dental and optical services, inoculations, etc., are function 33 costs.

**FUNCTION 34 – STUDENT (PUPIL) TRANSPORTATION** - This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures for transportation specifically for purposes of serving students in programs such as bilingual education, career and technology, special education, etc., are to be recorded in function 34 with the appropriate program intent code. Transporting students to and from co-curricular/extracurricular activities are function 36 costs. Transporting students to and from field trips are function 11 costs.

**FUNCTION 35 – FOOD SERVICE** - This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

**FUNCTION 36 – CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES** - This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to delivery of services for Function 11, the Function code 30 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

*Co-curricular* activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competitions such as one-act plays, speech, debate, band, etc.

*Extracurricular* activities are those activities that do not enhance the instructional program. These include athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

Examples of co-curricular/extracurricular costs are expenditures for athletic or other directors whose duties are primarily related to inter-scholastic activities, salary supplements paid exclusively for coaching, directing or sponsoring co-curricular or extracurricular activities, transportation and other travel and subsistence costs incurred for co-curricular and extracurricular activities, etc.

**FUNCTION 41 – GENERAL ADMINISTRATION** - This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district. Examples of general administration are expenditures incurred by the school board, office of the superintendent, fiscal budget, accounting or business offices, textbook custodian, central personnel office, tax administration, central administration office support services, etc.

**FUNCTION 51 MAINTENANCE AND OPERATIONS** - This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services. Examples of function 51 costs include general utilities, warehouse operations, premiums for blanket casualty insurance for physical plant, janitorial services, building and appliance maintenance, etc.

**FUNCTION 52 – SECURITY AND MONITORING SERVICES** - This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location. Examples of security and monitoring costs include security guards, school crossing guards, campus police, security at school-sponsored events, etc.

**FUNCTION 53 – DATA PROCESSING SERVICES** - This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Personal Computers that are stand alone are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

**FUNCTION 61 – COMMUNITY SERVICES** - This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

**FUNCTION 71 – DEBT SERVICE** - This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

**FUNCTION 81 – FACILITIES ACQUISITION AND CONSTRUCTION** - This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

**FUNCTION 91 – CONTRACTED INSTRUCTIONAL SERVICES BETWEEN PUBLIC SCHOOLS** - This function code is used for expenditures that are used for:

- Obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC
- Providing financial resources for services in another public school through a contract for education of nonresident students under Subchapter E, Chapter 41, TEC
- Purchasing attendance credits from the state under Subchapter D, Chapter 41, TEC

Costs for contractual arrangements under Subchapter E, Chapter 41, are recorded under this function code only if the agreement is to pay for services managed and administered by another school district receiving payments under Subchapter E, Chapter 41, TEC. This function is to be used exclusively for the purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts.

**FUNCTION 93 – PAYMENT TO FISCAL AGENT/MEMBER DISTRICTS SHARED SERVICES ARRANGEMENTS** - This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

**FUNCTION 95 – PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM** - This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is also used to account for incremental costs associated with this activity.

**FUNCTION 99 – OTHER INTERGOVERNMENTAL CHARGES** - This code is used to record other intergovernmental charges not defined within other functional areas. This function is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.

**REFINED AVERAGE DAILY ATTENDANCE** - is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance.

**WEIGHTED AVERAGE DAILY ATTENDANCE** - is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

Source: Texas Education Agency – Financial Accountability System Resource guide.