

***COPPELL INDEPENDENT
SCHOOL DISTRICT***

PROPOSED

***2009-2010
BUDGET***

2009-2010 BUDGET

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Melody Paschall, Assistant Superintendent for Curriculum and Instruction
Sid Grant, CTSBO, Assistant Superintendent for Business & Support Services
Kelly Penny, RTSBA, Chief Financial Officer

Budget Document Prepared By:

Kelly Penny, RTSBA, Chief Financial Officer
Sid Grant, CTSBO, Assistant Superintendent for Business & Support Services
Vicky Cason, Johnna Durham & Beverly Waite, Business Office Support Staff

Coppell Independent School District's Mission Statement

The mission of the Coppell Independent School District, as a global leader in our educational excellence, is to ensure our students achieve personal success, develop strong moral character, and become dynamic citizens through a customized, innovative learning experience led by a visionary staff and community.

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

Executive Summary Coppell Independent School District 2009-2010

Budget Information

The following document represents the 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, 2009 through August 31, 2010. Additional Federal, State and Local funds are presented for informational purposes.

Adoption of Budget and Tax Rate

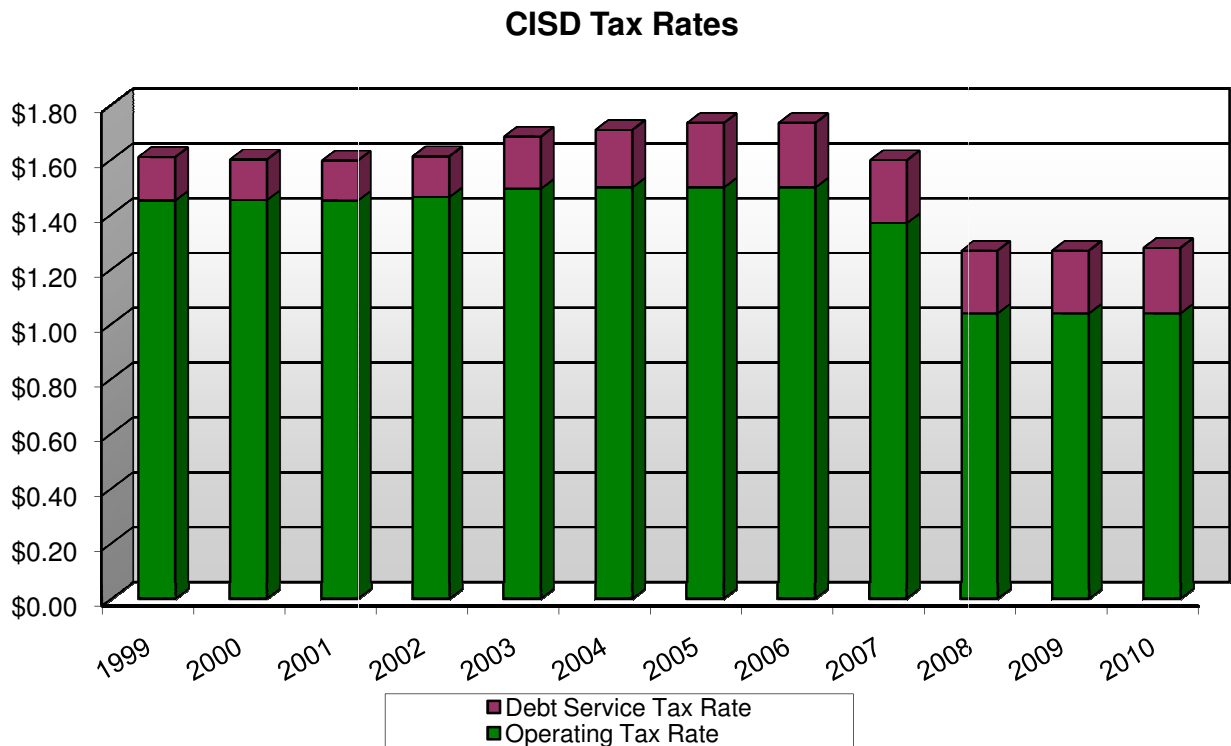
Texas Education Code 44.002-44.006 governs the legal basis for school district budget development. The budget must be prepared by August 21st and adopted by the Board of Trustees no later than August 31st. A public hearing to discuss the budget and the proposed tax rate are required before the budget is adopted by the Board. The approved budget begins September 1st. 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 30th or 60 days after receiving the certified appraisal roll, whichever date is later.

Budget Overview and Highlights

Coppell ISD's budget has been prepared using a total tax rate of \$1.2834 per \$100 assessed value. The compression rate for Operating Fund is \$1.04 and a Debt Service tax rate of \$.2434. Under House Bill 1 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. The setting of the Debt Service tax rate is fundamentally driven by the District's assessed values, collection rate, and the annual

debt payments. With the 2009 Bond election voters were promised the Debt Service tax rate would not increase more than \$.02. Even with negative growth of assessed property values the district will only be required to increase the Debt Service tax rate by \$.0044, less than ½ of a penny. To keep the Debt Service tax rate to a minimum the District has elected to utilize Debt Service fund balance.

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



The annually adopted budget includes the General, Debt Service and Food Service funds. The total budgeted revenues for 2009-2010 are \$117,707,919 and total expenditures for these funds are \$122,153,588. The charts below reflect Coppell's Original Budget Data from 2006 through 2010.

**Total Revenue Sources
Combined Official Budget**

	Original Budget 2005-2006	Original Budget 2006-2007	Original Budget 2007-2008	Original Budget 2008-2009	Original Budget 2009-2010	Percentage of Increase
General Fund	\$102,257,717	\$107,186,551	\$99,410,572	\$104,449,858	\$95,790,272	-8.3%
Food Service	3,461,071	3,694,316	3,790,100	3,989,863	3,961,450	-0.7%
Debt Service	13,974,739	15,076,235	16,921,808	18,095,280	17,956,197	-0.8%
Total	\$119,693,527	\$125,957,102	\$120,122,480	\$126,535,001	\$117,707,919	-7.0%

**Total Expenditures
Combined Official Budget**

	Original Budget 2005-2006	Original Budget 2006-2007	Original Budget 2007-2008	Original Budget 2008-2009	Original Budget 2009-2010	Percentage of Increase
General Fund	\$103,065,851	\$106,024,859	\$101,057,310	\$109,166,933	\$99,678,387	-8.7%
Food Service	3,671,026	3,867,128	3,905,924	4,077,543	4,141,226	1.6%
Debt Service	13,974,739	16,036,905	17,986,491	18,122,378	18,333,975	1.2%
Total	\$120,711,616	\$125,928,892	\$122,949,725	\$131,366,854	\$122,153,588	-7.0%

General Fund Revenues

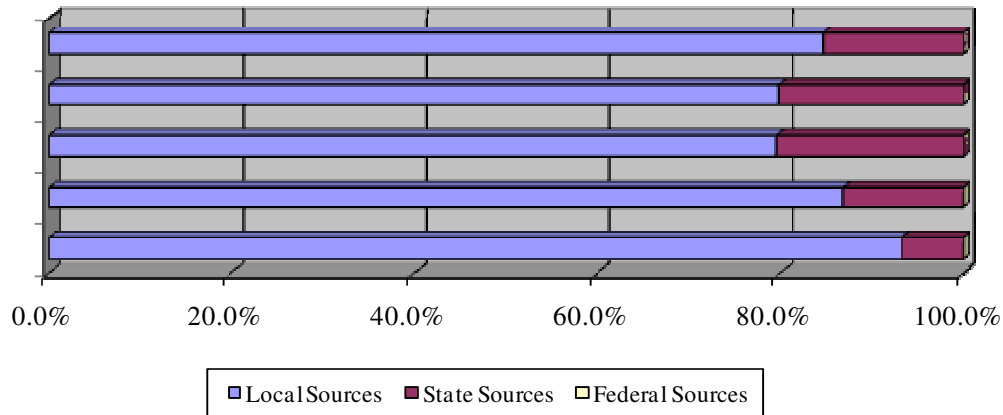
General Fund Revenues reflect a decrease of \$8,659,586 over the prior year's Original Budget. The decrease is mainly attributed to reduced State aid of \$6,354,085. For the first time in Coppell's history there was a decline in assessed property values of \$130,944,300 which resulted in a projected reduction in tax collections of \$1,089,967. The estimated taxes collected on the \$.04 golden pennies (non-recaptured, \$2,952,428) is expected to be reduced by approximately \$55,000 when compared to 2008-2009 due to reduced assessed values.

The following chart and graph depicts the General Fund Revenue Sources from 2006 through 2010.

**General Fund
Revenue Sources**

	Original Budget 2005-2006	Original Budget 2006-2007	Original Budget 2007-2008	Original Budget 2008-2009	Original Budget 2009-2010	Percentage of Increase
Local Sources	\$95,440,336	\$93,188,161	\$79,228,658	\$83,440,225	\$81,134,724	-2.8%
State Sources	6,812,381	13,993,390	20,242,881	21,009,633	14,655,548	-30.2%
Federal Sources	5,000	5,000	-	-	-	0.0%
Total	\$102,257,717	\$107,186,551	\$99,471,539	\$104,449,858	\$95,790,272	-8.3%

General Fund Revenue Sources



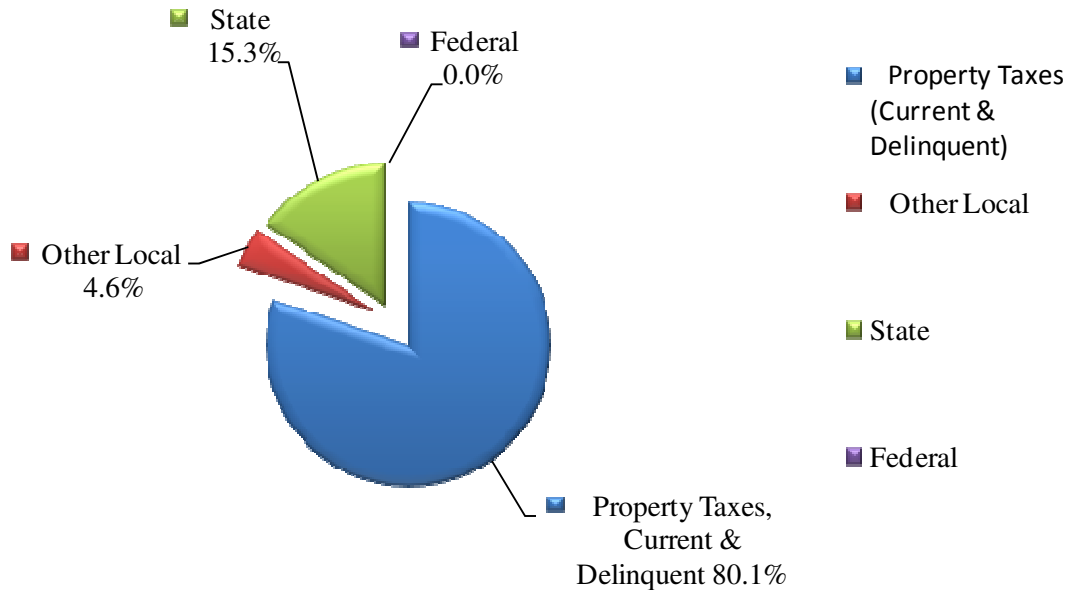
State revenues account for 15.3% of the District's Total General Fund revenue. Local Property Tax revenue accounts for 80.1 % while Other Local Revenue Sources account for 4.6% of the total General Fund revenue.

The District is very appreciative of the contributions the City of Coppell makes to the District's local revenue. This year the District will receive \$117,232 for crossing guards within the city limits and \$2,990,786 in City Sales Tax Dollars for Education. The Coppell Educational Development Corporation (CEDC) funds the promotion of literacy, foreign language, and career technology for the development of a skilled workforce. Coppell ISD is entitled to approximately 92.68% of the sales tax generated for this purpose. While the final collection of sales tax occurred in March 2008. The District anticipates the remaining revenue will fund approximately \$2.1 million in qualifying grants through 2010-2011. The chart below reflects the details of the General Fund Revenue.

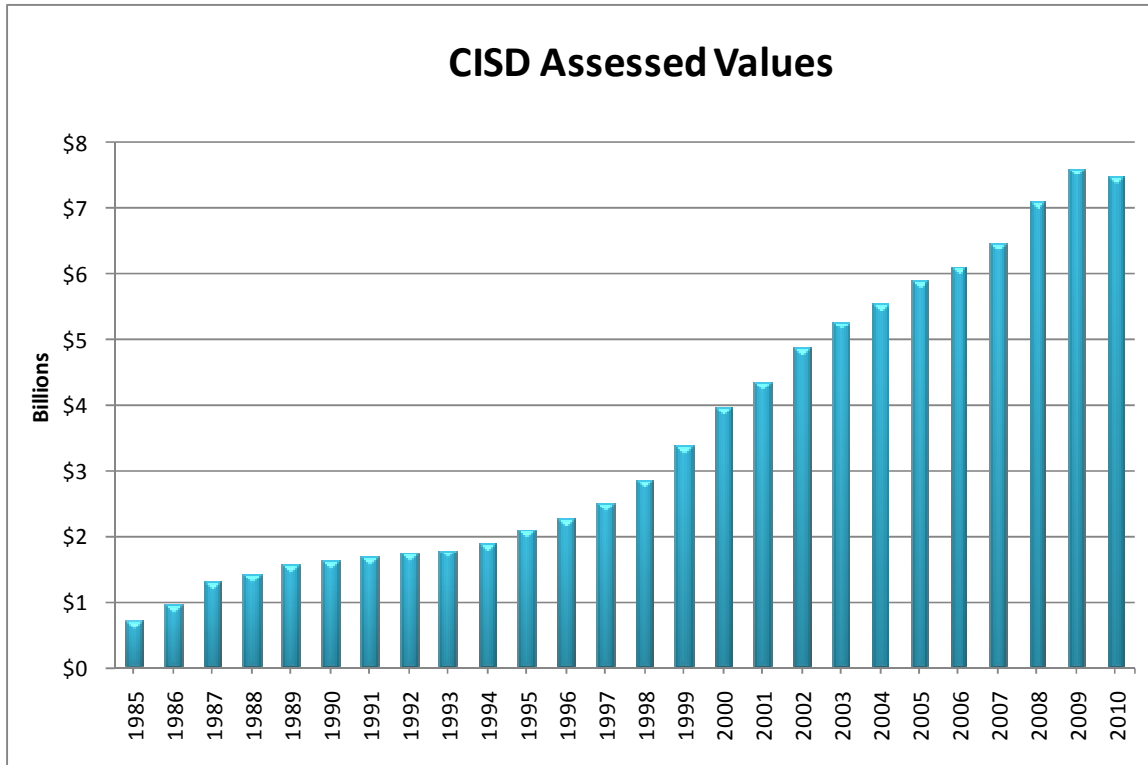
General Fund Revenue Sources

Local		
Property Taxes (Current & Delinquent)	\$76,763,136	80.1%
Other Local	4,371,588	4.6%
State	14,655,548	15.3%
Federal	-	-
Total General Fund Revenue Sources	\$95,790,272	100.0%

General Fund Revenue Sources



The Dallas Central Appraisal District (DCAD) certifies the tax roll on or about July 25th of every tax year based on property values as of January 1st of the year. The Texas Comptroller of Public Accountants annually certifies the final property values on or before July 1st, 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. For the first time in the history of Coppell ISD the District's assessed value experience a slight decline of 1.73% (budgeted assess values). The District's assessed property value history is provided on the following graph on the next page. A detailed history of the District's assessed values is provided in the Appendices.



School Finance

During the 81st Legislative session House Bill (HB) 3646 was passed which allotted \$120 per WADA of additional revenue from the State via federal stimulus funds through the American Recovery and Reinvestment Act (ARRA). HB 1 funding remains fundamentally the same, holding each district to a fixed amount per pupil. With the consolidation of the High School Allotment funds into the General Operating Fund and the additional \$120 per WADA Coppell's adjusted Target Revenue per pupil is now \$5,799. The paragraph below summarizes HB1 which is the current foundation driving State funding.

House Bill 1 (HB 1), passed by the 79th Legislature, 3rd Called Session and school finance provisions adopted by the 80th Legislature resulted in an indefinite fixed Targeted Revenue per Weighted Average Daily Attendance (WADA). The State provides a weighted average daily attendance amount of "Targeted Revenue" that varies greatly by school districts. Funding equity and fixed per pupil amounts of revenue are a critical issue throughout the State. Any local tax collections that exceed the amount (\$5,799 for CISD) per WADA must be forwarded to the State via Robin Hood (recapture) payments to obtain wealth equalization.

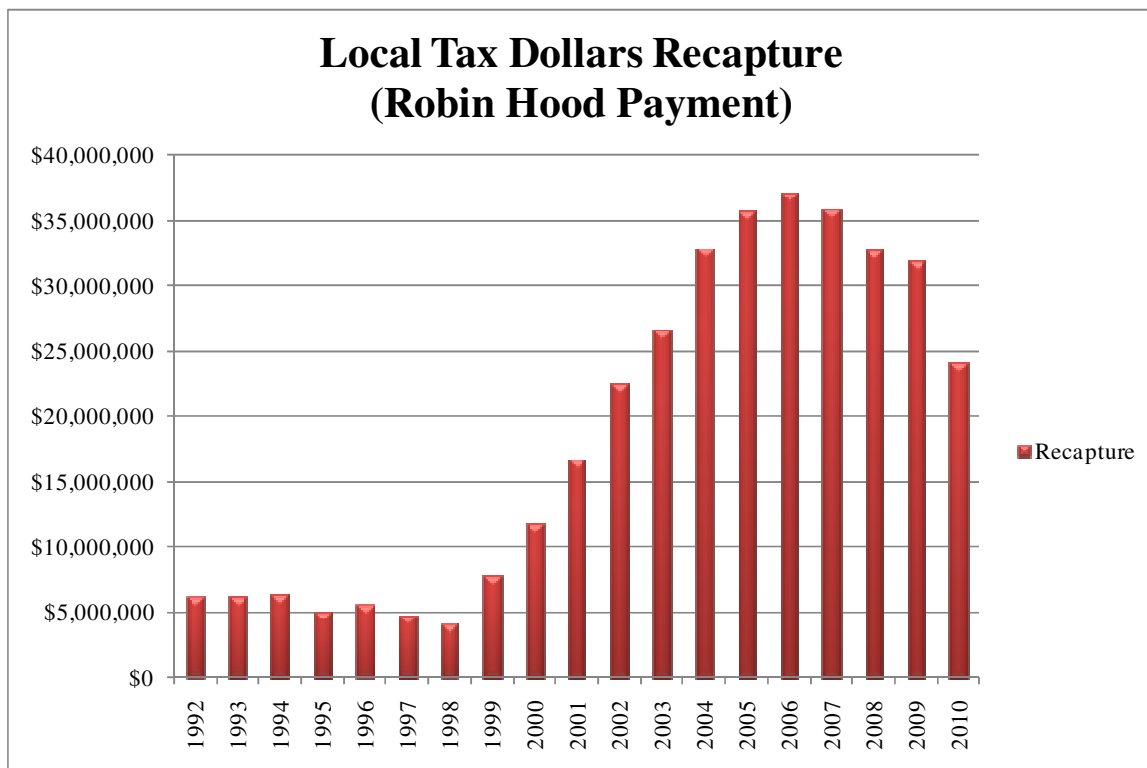
Recapture Payments (Robin Hood)

Chapter 41 in 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 must make a choice among several options in order to reduce their property wealth and share financial resources.

Under the current Texas school funding laws the District is legally required to expend an estimated \$24,122,428 of 2009-2010 local property taxes utilizing options 3 to purchase attendance credits from the State. This year the District's recapture payment will equate to approximately 24.2% of the General Fund Budget. Since the inception of Robin Hood, the District will have paid approximately \$353,652,181 of local tax dollars to the State or partnering districts. Below is a detailed list of annual Robin Hood payments at year ended 2009-2010 As noted on the following chart, House Bill 1 did not eliminate Robin Hood.

Below is a chart reflecting the District's recapture payments to the State since the inception of Robin Hood.



While the above graph depicts a sharp decline in recapture payments to the state there is also a decline in State aid. Thus, when combining local tax revenue, state aid and recapture the net amount does not result in any additional revenue to the District above the target revenue of \$5,799 per WADA.

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	32,724,579
Projected	2009	31,827,821
Projected	2010	24,122,428
		<u>\$353,652,181</u>

Budget Preparation

Due to the funding constraints of HB 1 the district began budget meetings with the Board in October 2008 to determine how many positions to eliminate to maintain the District's financial health. Multiple Board budget workshops were held throughout the year. Ultimately it was determined that the target for campuses would be a reduction of 9 positions at the elementary, 3 at the middle school and 15 at Coppell High School. In addition, 8.57 other positions were reduced for a total reduction of 35.57 positions.

Budget preparations began in February with principals and administrators. A budget manual was distributed that included budgetary guidelines, and step-by-step instructions for automated entry into the District's software budget system (EdPro). Budget training classes were provided and budgets submitted required back-up documentation detailing anticipated expenditures. Budget amounts were then entered by each organization and verified by the Business Office.

The amounts budgeted by campuses reflect 90% of their allotment based upon anticipated enrollment. The remaining allotment amounts will be adjusted in early November, based

upon actual enrollment data collected for the October PEIM's Snap Shot date. 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. Allotments were reduced by \$8.71 per pupil in 2009-2010. This reduction was offset by District initiatives such as; Follett, Gayle and Read 180 which will now be paid by central administration. Thus, reducing the burden placed on campuses.

In order for any department or campus to receive funds above their 2009-2010 amounts an Additional Funding Request Form was completed, and reviewed accordingly. Due to a limited increase in revenue sources, most requests were deferred to subsequent years when funds become available.

Budget Assumptions

The 2009-2010 General Fund Budget was built on the assumptions of an Average Daily Attendance of 9,413 which is a reduction of 113.92 budgeted Average Daily Attendance from the prior year. A Weighted Average Daily Attendance of 10,591.0929 is projected which reflects a reduction in prior year's WADA of 276. The District anticipates the Current Property Tax Collection to be \$76,463,136 at a 99% collection rate. The 2009-2010 Debt Service Fund assumptions include a Current Tax Levy of \$17,896,197 at a 99% collection rate with a contribution from Debt Service fund balance of \$377,778 to meet the District's debt obligations of \$18,333,975.

Salaries and Benefits

The 81st Legislative session did not bring substantial financial relief to public schools. It did however provide a minimum of \$120 per Weighted Average Daily Attendance. This amount equates to approximately \$1.2 million for the district. Of this amount the majority will be used to provide a mandated raise of the greater of \$800/year or each educator's share (teachers, nurses, librarians, counselors and speech-pathologist) of \$60/WADA for the District. This amount was included in the hiring pay schedules. The amount mandated equates to less than a 2.5% raise. However, the Board elected to provide all staff with a 2.5% raise.

It should be noted that the \$1.2 million dollars will be provided by the State via federal stimulus money that requires extensive tracking and reporting. In reality, the State elected to supplant federal stimulus money for state money. There was no new money provided to school Districts via State funds. Once all of the details regarding these funds are established by the Texas Education Agency the appropriate amount will be shifted from the general operating fund into the mandated federal fund for reporting and tracking purposes.

The budgeted amount for employees with TRS1 Active Care is \$278 per month. The employer's contribution for employees TRS2 health care is \$285 per month. The District contributes 100% of the employee's cost of insurance for the TRS1 plan. There was a slight increase in premiums for all TRS Active Care plans. However, the increase cost will be absorbed by individual employees.

General Fund Expenditures

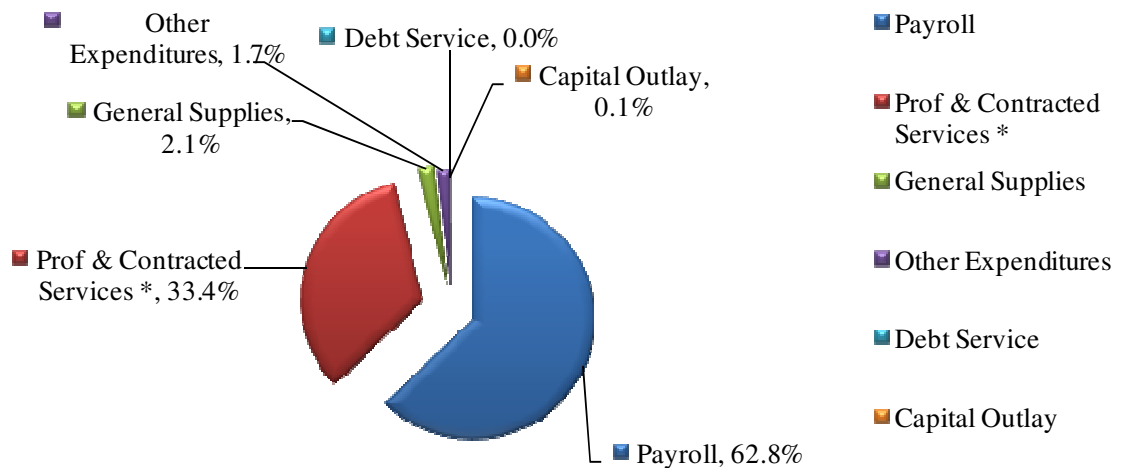
The following chart details the breakdown of Operating Fund Expenditures by objective and includes Recapture. The objectives listed reflect the nature of the expenditure.

General Fund Object Expenditures

Payroll	\$62,569,353	62.8%
Prof & Contracted Services *	33,297,337	33.4%
General Supplies	2,090,719	2.1%
Other Expenditures	1,660,978	1.7%
Debt Service	-	0.0%
Capital Outlay	60,000	0.1%
Total	\$99,678,387	100.0%

*Includes Recapture of \$24,122,428

General Fund Object Expenditures (Includes Recapture*)



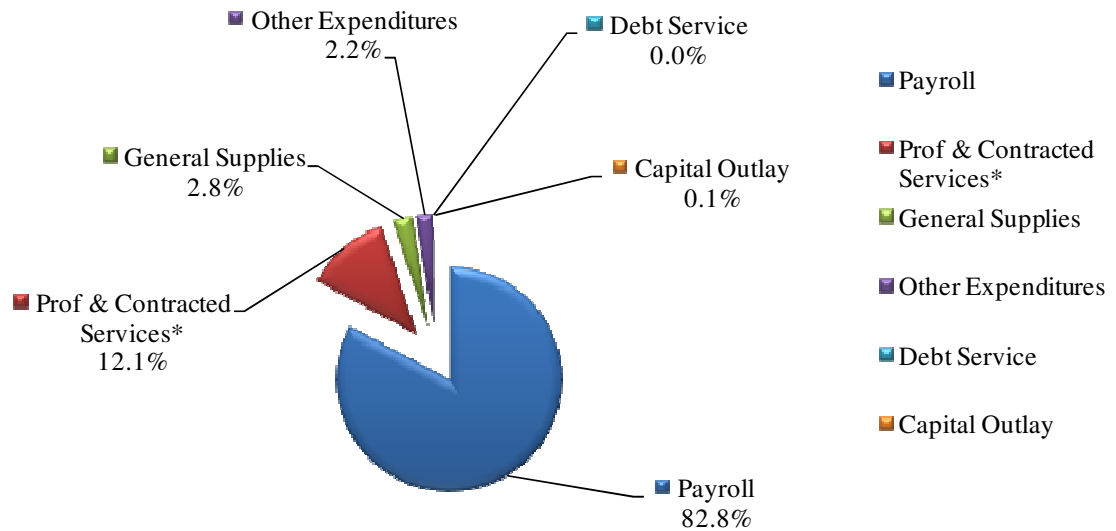
The information below shows that excluding Recapture (Robin Hood), payroll accounts total 82.8% of the District's expenditures. Thus, the majority of the District's budgeted expenditures are for payroll.

General Fund Object Expenditures (Excluding Recapture)

Payroll	\$62,569,353	82.8%
Prof & Contracted Services*	9,174,909	12.1%
General Supplies	2,090,719	2.8%
Other Expenditures	1,660,978	2.2%
Debt Service	-	0.0%
Capital Outlay	60,000	0.1%
Total	\$75,555,959	100.0%

*Excludes Recapture

General Fund Expenditures (Excludes Recapture*)

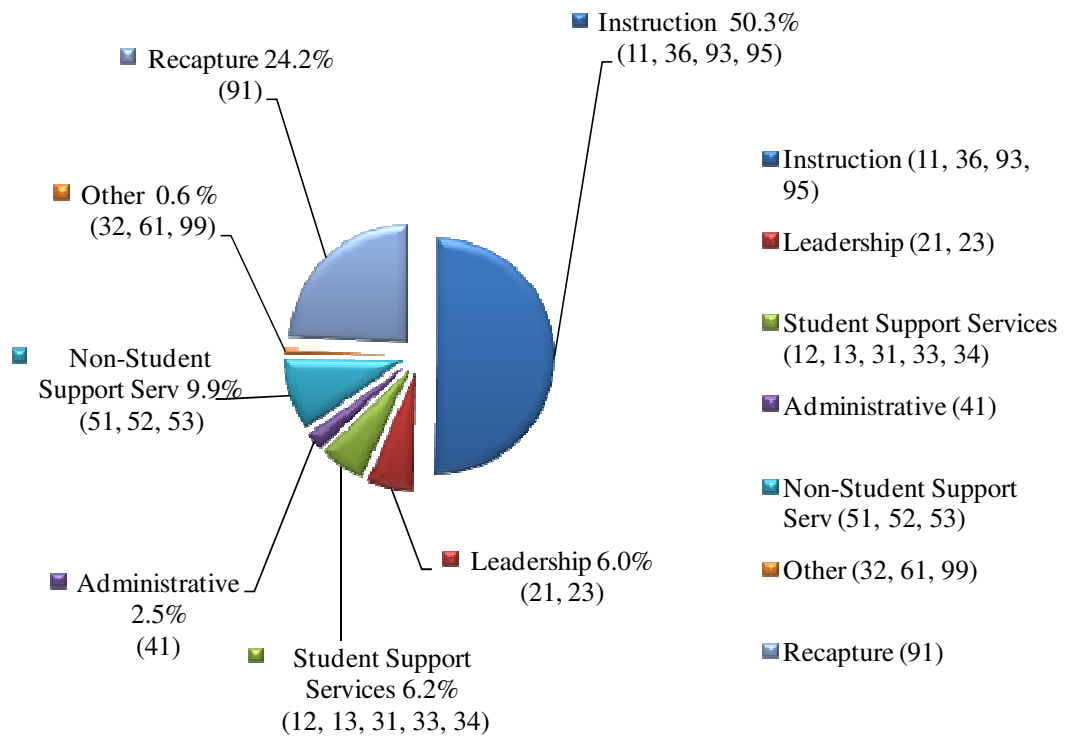


The following expenditure information is broken into functional categories which represent the general operational area in a school district and groups together related activities.

General Fund Category Expenditures

Instruction (11, 36, 93, 95)	\$50,124,181	50.3%
Leadership (21, 23)	6,295,677	6.3%
Student Support Services (12, 13, 31, 33, 34)	6,176,689	6.2%
Administrative (41)	2,490,186	2.5%
Non-Student Support Serv (51, 52, 53)	9,874,271	9.9%
Other (32, 61, 99)	594,955	0.6%
Recapture (91)	24,122,428	24.2%
Total	\$99,678,387	100.0%

General Fund Category Expenditures

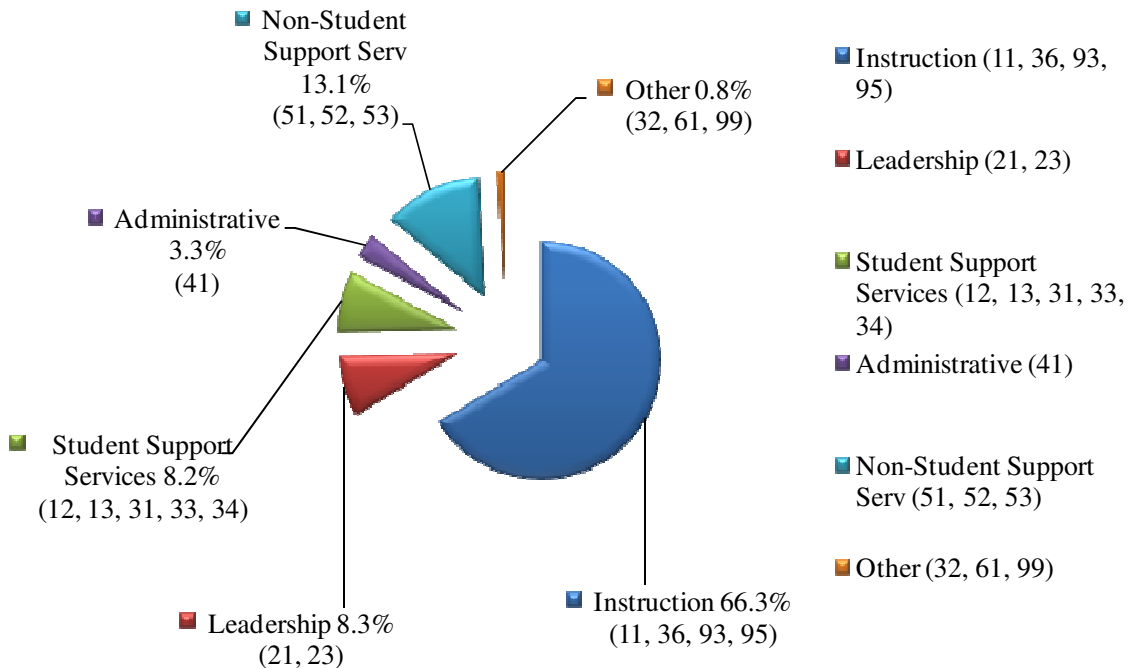


The following information reflects the General Fund category expenditures, excluding Recapture (Robin Hood). Note that the District expends greater than 65% of its General Fund dollars towards direct instruction (functions 11, 36, 93, and 95).

General Fund Category Expenditures - Excluding Recapture

Instruction (11, 36, 93, 95)	\$50,124,181	66.3%
Leadership (21, 23)	6,295,677	8.3%
Student Support Services (12, 13, 31, 33, 34)	6,176,689	8.2%
Administrative (41)	2,490,186	3.3%
Non-Student Support Serv (51, 52, 53)	9,874,271	13.1%
Other (32, 61, 99)	594,955	0.8%
Total	\$75,555,959	100.0%

General Fund Category Expenditures - Excluding Recapture



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

**COPPELL INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET SUMMARY
2009-2010**

Estimated Revenue Sources	GENERAL FUND	FOOD SERVICE	DEBT SERVICE	MEMORANDUM TOTAL
Local	\$81,134,724	\$3,245,050	\$17,956,197	\$102,335,971
State	14,655,548	93,000	-	14,748,548
Federal	-	623,400	-	623,400
Total Budgeted Revenue Sources	\$95,790,272	\$3,961,450	\$17,956,197	\$117,707,919
Total Expenditures				
11 Instruction	47,979,144	-	-	47,979,144
12 Instructional Resource & Media Services	1,115,119	-	-	1,115,119
13 Curriculum & Instructional Staff Development	422,463	-	-	422,463
21 Instructional Leadership	1,790,998	-	-	1,790,998
23 School Leadership	4,504,679	-	-	4,504,679
31 Guidance, Counseling & Evaluation Services	2,657,209	-	-	2,657,209
32 Social Services	31,315	-	-	31,315
33 Health Services	671,599	-	-	671,599
34 Student (Pupil) Transportation	1,310,299	-	-	1,310,299
35 Food Service	-	4,141,226	-	4,141,226
36 Cocurricular/Extracurricular Activities	2,010,537	-	-	2,010,537
41 General Administration	2,490,186	-	-	2,490,186
51 Plant Maintenance & Operations	8,235,856	-	-	8,235,856
52 Security & Monitoring Services	214,571	-	-	214,571
53 Data Processing Services	1,423,844	-	-	1,423,844
61 Community Services	158,640	-	-	158,640
71 Debt Service	-	-	18,333,975	18,333,975
81 Facilities Acquisition & Construction	-	-	-	-
91 Contracted Instr Servs Between School Dist.	24,122,428	-	-	24,122,428
93 Payments to Fiscal Agent/Member SS	99,500	-	-	99,500
95 Payments to JJAEP	35,000	-	-	35,000
99 Other Governmental Charges	405,000	-	-	405,000
Total Appropriated Expenditures	\$99,678,387	\$4,141,226	\$18,333,975	\$122,153,588
Estimated Fund Balance				
3000 Budgeted Beginning Fund Balance	20,251,141	460,865	2,140,785	22,852,791
Budgeted Increase (Decrease) in Fund Balance	(3,888,115)	(179,776)	(377,778)	(4,445,669)
3000 Budgeted Ending Fund Balance	\$16,363,026	\$281,089	\$1,763,007	\$18,407,122

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGETARY COMPARISON
2009-2010**

				Increase (Decrease)	% of Change
	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget	2008-2009 Amended to 2009-2010 Original	2008-2009 Amended to 2009-2010 Original
Estimated Revenue Sources					
Local					
Property Taxes (Current & Delinquent)	\$77,853,103	\$77,953,103	\$76,763,136	(\$1,089,967)	-1.4%
Other Local	5,014,572	4,925,251	4,371,588	(642,984)	-13.1%
State	21,009,633	20,688,812	14,655,548	(6,354,085)	-30.7%
Federal & Other Sources	-	83,965	-	-	
Total Budgeted Revenue Sources	<u>\$103,877,308</u>	<u>\$103,651,131</u>	<u>\$95,790,272</u>	<u>(\$8,087,036)</u>	<u>-7.8%</u>
Total Expenditures					
11 Instruction	49,087,882	49,225,654	47,979,144	(1,246,510)	-2.5%
12 Instructional Resource & Media Services	1,198,947	1,206,061	1,115,119	(90,942)	-7.5%
13 Curriculum & Instructional Staff Development	318,707	383,782	422,463	38,681	10.1%
21 Instructional Leadership	1,944,656	1,915,727	1,790,998	(124,729)	-6.5%
23 School Leadership	4,658,675	4,711,564	4,504,679	(206,885)	-4.4%
31 Guidance, Counseling & Evaluation Services	2,656,173	2,662,734	2,657,209	(5,525)	-0.2%
32 Social Services	48,286	48,286	31,315	(16,971)	-35.1%
33 Health Services	661,643	690,571	671,599	(18,972)	-2.7%
34 Student (Pupil) Transportation	1,252,039	1,252,039	1,310,299	58,260	4.7%
35 Food Service	-	-	-	-	-
36 Cocurricular/Extracurricular Activities	2,105,252	2,183,235	2,010,537	(172,698)	-7.9%
41 General Administration	2,631,251	2,631,751	2,490,186	(141,565)	-5.4%
51 Plant Maintenance & Operations	9,037,388	9,096,598	8,235,856	(860,742)	-9.5%
52 Security & Monitoring Services	207,322	207,322	214,571	7,249	3.5%
53 Data Processing Services	1,394,962	1,489,059	1,423,844	(65,215)	-4.4%
61 Community Services	150,823	152,023	158,640	6,617	4.4%
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	-	-	-	-
91 Contracted Instr Servs Between School Dist.	31,274,457	31,827,821	24,122,428	(7,705,393)	-24.2%
93 Payments to Fiscal Agent/Member SS	99,500	99,500	99,500	-	0.0%
95 Payments to JJAEP	33,970	42,970	35,000	(7,970)	-18.5%
99 Other Governmental Charges	405,000	405,000	405,000	-	0.0%
Total Appropriated Expenditures	<u>\$109,166,933</u>	<u>\$110,231,697</u>	<u>\$99,678,387</u>	<u>(\$10,553,310)</u>	<u>-9.6%</u>
Estimated Fund Balance					
3600 Budgeted Estimated Beginning Fund Balance	26,831,707	26,831,707	20,251,141		
Budgeted Increase (Decrease) in Fund Balance	(5,289,625)	(6,580,566)	(3,888,115)		
3600 Budgeted Ending Fund Balance	<u>\$21,542,082</u>	<u>\$20,251,141</u>	<u>\$16,363,026</u>		

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND REVENUE COMPARISON
2009-2010**

Estimated Revenue Sources	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget	Increase (Decrease) 2008-2009 Amended to 2009-2010 Original
5700.00 Local Sources				
5711.00 Taxes, Current Year Levy	\$77,653,103	\$77,653,103	\$76,463,136	(1,189,967)
5712.00 Taxes, Prior Years	300,000	300,000	300,000	-
5719.00 Penalties, Interest, Other Tax Rev.	200,000	200,000	200,000	-
5735.00 Tuition; Summer School	-	-	-	-
5739.00 Other Tuition From Patrons	-	-	-	-
5742.00 Interest Earnings	1,200,000	450,000	300,000	(150,000)
5743.00 Rental Facilities	150,000	151,200	150,000	(1,200)
5744.00 Gifts & Bequests	-	60,929	-	(60,929)
5744.00 CEDC Sales Tax Grants	3,243,020	3,321,020	2,990,786	(330,234)
5745.00 Insurance Recovery	-	48,000	-	(48,000)
5749.00 Miscellaneous Revenue	15,000	15,000	15,000	-
5749.05 Revenue from City of Coppel	117,232	117,232	117,232	-
5749.06 Sprint Tower Revenue	19,320	19,320	19,320	-
5749.07 Parking Fees	58,000	58,000	55,000	(3,000)
5749.08 Co/Extra Curricular Fees	165,000	165,000	168,000	3,000
5749.09 Transportation Fees	47,000	47,000	34,000	(13,000)
5752.00 Athletic Activity	272,550	272,550	322,250	49,700
Total Local Sources	83,440,225	82,878,354	81,134,724	(1,743,630)
5800.00 State Sources				
5811.00 Available School Fund	\$2,457,945	\$2,457,945	\$2,514,853	56,908
5812.00 Foundation School Fund	15,504,330	15,183,509	9,116,371	(6,067,138)
5829.00 Misc. State Program Revenues	-	-	-	-
5831.00 TRS/TRS-Care On-Behalf	3,047,358	3,047,358	3,024,324	(23,034)
Total State Sources	21,009,633	20,688,812	14,655,548	(6,033,264)
5900.00 Federal Sources	-	7,780	-	(7,780)
Total Federal Sources	-	-	-	-
7900.00 Other Sources	-	76,185	-	(76,185)
Total Budgeted Revenue Sources	\$104,449,858	\$103,651,131	\$95,790,272	(\$7,853,079)

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2009-2010**

				Increase (Decrease) 2008-2009 Amended to 2009-2010 Original
	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget	
Expenditures				
11 Instruction				
6100 Payroll costs	\$47,146,997	\$47,234,780	\$46,157,892	(\$1,076,888)
6200 Professional & Contracted Services	544,656	473,602	430,416	(\$43,186)
6300 Supplies & Materials	1,118,372	1,251,913	1,128,764	(\$123,149)
6400 Other Operating Expenditures	277,857	182,956	262,072	\$79,116
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	82,403	-	(\$82,403)
11 Total Instruction	<u>49,087,882</u>	<u>49,225,654</u>	<u>47,979,144</u>	<u>(1,246,510)</u>
12 Instructional Resource & Media Services				
6100 Payroll costs	990,517	989,472	1,012,411	22,939
6200 Professional & Contracted Services	32,425	2,799	5,600	2,801
6300 Supplies & Materials	172,625	209,577	94,548	(115,029)
6400 Other Operating Expenditures	3,380	4,213	2,560	(1,653)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
12 Total Inst. Resource & Media Services	<u>1,198,947</u>	<u>1,206,061</u>	<u>1,115,119</u>	<u>(90,942)</u>
13 Curriculum & Instructional Staff Development				
6100 Payroll costs	76,022	62,462	175,710	113,248
6200 Professional & Contracted Services	75,325	82,566	79,403	(3,163)
6300 Supplies & Materials	16,385	67,551	17,425	(50,126)
6400 Other Operating Expenditures	150,975	171,203	149,925	(21,278)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
13 Total Curr. & Inst. Staff Development	<u>318,707</u>	<u>383,782</u>	<u>422,463</u>	<u>38,681</u>
21 Instructional Leadership				
6100 Payroll costs	1,827,226	1,788,747	1,684,306	(104,441)
6200 Professional & Contracted Services	15,230	30,568	18,430	(12,138)
6300 Supplies & Materials	24,380	27,956	31,530	3,574
6400 Other Operating Expenditures	77,820	68,456	56,732	(11,724)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
21 Total Instructional Leadership	<u>1,944,656</u>	<u>1,915,727</u>	<u>1,790,998</u>	<u>(124,729)</u>
23 School Leadership				
6100 Payroll costs	4,478,825	4,525,081	4,326,570	(198,511)
6200 Professional & Contracted Services	20,145	16,382	18,285	1,903
6300 Supplies & Materials	32,675	47,976	36,823	(11,153)
6400 Other Operating Expenditures	127,030	122,125	123,001	876
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
23 School Leadership	<u>4,658,675</u>	<u>4,711,564</u>	<u>4,504,679</u>	<u>(206,885)</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2009-2010**

				Increase (Decrease) 2008-2009 Amended to 2009-2010 Original
	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget	
Expenditures				
31 Guidance, Counseling & Evaluation Services				
6100 Payroll costs	2,464,599	2,475,009	2,418,580	(56,429)
6200 Professional & Contracted Services	85,950	58,289	60,821	2,532
6300 Supplies & Materials	82,441	105,259	98,838	(6,421)
6400 Other Operating Expenditures	23,183	24,177	18,970	(5,207)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	60,000	60,000
31 Total Guidance, Counseling & Eval. Svcs.	<u>2,656,173</u>	<u>2,662,734</u>	<u>2,657,209</u>	<u>(5,525)</u>
32 Social Services				
6100 Payroll costs	48,286	47,436	30,115	(17,321)
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	850	1,200	350
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
32 Total Social Services	<u>48,286</u>	<u>48,286</u>	<u>31,315</u>	<u>(16,971)</u>
33 Health Services				
6100 Payroll costs	640,027	663,887	648,934	(14,953)
6200 Professional & Contracted Services	1,090	595	830	235
6300 Supplies & Materials	17,426	24,580	20,035	(4,545)
6400 Other Operating Expenditures	3,100	1,509	1,800	291
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
33 Total Health Services	<u>661,643</u>	<u>690,571</u>	<u>671,599</u>	<u>(18,972)</u>
34 Student (Pupil) Transportation				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	1,243,539	1,243,539	1,310,299	66,760
6300 Supplies & Materials	8,500	8,500	-	(8,500)
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
34 Total Student (Pupil) Transportation	<u>1,252,039</u>	<u>1,252,039</u>	<u>1,310,299</u>	<u>58,260</u>
36 Cocurricular/Extracurricular Activities				
6100 Payroll costs	1,189,655	1,172,442	1,229,021	56,579
6200 Professional & Contracted Services	103,835	180,711	127,618	(53,093)
6300 Supplies & Materials	331,504	369,232	219,173	(150,059)
6400 Other Operating Expenditures	432,258	412,850	434,725	21,875
6500 Debt Service	-	-	-	-
6600 Capital Outlay	48,000	48,000	-	(48,000)
36 Total Co/Extracurricular Activities	<u>2,105,252</u>	<u>2,183,235</u>	<u>2,010,537</u>	<u>(172,698)</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2009-2010**

	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget	Increase (Decrease) 2008-2009 Amended to 2009-2010 Original
Expenditures				
41 General Administration				
6100 Payroll costs	1,864,737	1,872,737	1,763,594	(109,143)
6200 Professional & Contracted Services	476,466	472,509	452,999	(19,510)
6300 Supplies & Materials	73,425	84,096	77,375	(6,721)
6400 Other Operating Expenditures	216,623	202,409	196,218	(6,191)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
41 Total General Administration	2,631,251	2,631,751	2,490,186	(141,565)
51 Plant Maintenance & Operations				
6100 Payroll costs	1,869,994	1,865,494	1,986,815	121,321
6200 Professional & Contracted Services	6,359,384	6,435,983	5,589,658	(846,325)
6300 Supplies & Materials	293,610	294,521	266,958	(27,563)
6400 Other Operating Expenditures	424,900	412,657	392,425	(20,232)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	89,500	87,943	-	(87,943)
51 Total Plant Maintenance & Operations	9,037,388	9,096,598	8,235,856	(860,742)
52 Security & Monitoring Services				
6100 Payroll costs	163,322	163,322	164,071	749
6200 Professional & Contracted Services	42,000	42,240	48,500	6,260
6300 Supplies & Materials	2,000	1,760	2,000	240
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
52 Total Security & Monitoring Services	207,322	207,322	214,571	7,249
53 Data Processing Services				
6100 Payroll costs	826,892	832,285	850,219	17,934
6200 Professional & Contracted Services	408,420	435,805	459,725	23,920
6300 Supplies & Materials	136,300	180,435	95,050	(85,385)
6400 Other Operating Expenditures	23,350	16,005	18,850	2,845
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	24,529	-	(24,529)
53 Total Data Processing Services	1,394,962	1,489,059	1,423,844	(65,215)
61 Community Services				
6100 Payroll costs	114,098	114,098	121,115	7,017
6200 Professional & Contracted Services	31,525	32,725	32,825	100
6300 Supplies & Materials	1,500	1,500	1,000	(500)
6400 Other Operating Expenditures	3,700	3,700	3,700	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
61 Total Community Services	150,823	152,023	158,640	6,617

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2009-2010**

	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget	Increase (Decrease) 2008-2009 Amended to 2009-2010 Original
Expenditures				
71 Debt Service				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
71 Total Debt Service	-	-	-	-
81 Facilities Acquisition & Construction				
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	-	-	-	-
91 Contracted Instructional Services Between School Districts				
6100 Payroll Costs	-	-	-	-
6200 Professional & Contracted Services	31,274,457	31,827,821	24,122,428	(7,705,393)
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
91 Total contracted Instructional Services	31,274,457	31,827,821	24,122,428	(7,705,393)
93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	99,500	99,500	99,500	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
93 Total payments to fiscal agent/member	99,500	99,500	99,500	-
95 Payments to Juvenile Justice Alternative Education Program				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	33,970	42,970	35,000	(7,970)
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
95 Total payments to JJAEP	33,970	42,970	35,000	(7,970)

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2009-2010**

	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget	Increase (Decrease) 2008-2009 Amended to 2009-2010 Original
Expenditures				
99 Other Governmental Charges				
6200 Professional & Contracted Services	405,000	405,000	405,000	-
Total Appropriated Expenditures	<u>\$109,166,933</u>	<u>\$110,231,697</u>	<u>99,678,387</u>	<u>(10,553,310)</u>
ESTIMATED FUND BALANCE				
3600 Budgeted Beginning Fund Balance	26,831,707	26,831,707	20,251,141	
Budgeted Increase (Decrease) in Fund Balance	(4,717,075)	(6,580,566)	(3,888,115)	
3600 Budgeted Ending Fund Balance	<u>\$22,114,632</u>	<u>\$20,251,141</u>	<u>\$16,363,026</u>	

**COPPELL INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE FUND BUDGETARY COMPARISON
2009-2010**

				Increase (Decrease)	% of Change
				2008-2009	2008-2009
	2008-2009	2008-2009	2009-2010	Amended to	Amended to
Estimated Revenue Sources	Original	Amended	Original	2009-2010	2009-2010
	Budget	Budget	Budget	Original	Original
5700.00 Local Sources					
5751.00 Food Service Activity	\$3,260,435	\$3,260,435	\$3,235,050	(\$25,385)	-0.8%
5754.00 Interfund Revenue; Catering	5,000	5,000	5,000	-	-
5742.00 Interest Earnings	35,000	15,000	5,000	(\$10,000)	-66.7%
Total Local Sources	3,300,435	3,280,435	3,245,050	(35,385)	-1.1%
5800.00 State Sources					
5829.00 Misc. State Program Revenues	21,000	21,000	18,000	(3,000)	-14.3%
5831.00 TRS/TRS-Care On-Behalf Payments	75,000	75,000	75,000	-	-
Total State Sources	96,000	96,000	93,000	(3,000)	-3.1%
5900.00 Federal Sources					
5921.00 School Breakfast Program	42,548	42,548	51,700	9,152	21.5%
5922.00 National School Lunch Program	410,880	410,880	431,700	20,820	5.1%
5923.00 U.S.D.A. Donated Commodities	140,000	169,000	140,000	(29,000)	-17.2%
Total Federal Sources	593,428	622,428	623,400	972	0.2%
7000.00 Other Sources	-	30,724	-	(30,724)	-100.0%
Total Budgeted Revenue Sources	\$3,989,863	\$4,029,587	\$3,961,450	(\$68,137)	-1.7%
Expenditures					
35 Food Services					
6100 Payroll costs	1,727,205	1,632,906	1,762,738	129,832	8.0%
6200 Professional & Contracted Services	342,888	372,166	336,188	(35,978)	-9.7%
6300 Supplies & Materials	1,940,300	2,046,166	1,974,800	(71,366)	-3.5%
6400 Other Operating Expenses	17,150	18,150	17,500	(650)	-3.6%
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	50,000	292,879	50,000	(242,879)	-82.9%
35 Total Food Services	4,077,543	4,362,267	4,141,226	(221,041)	-5.1%
Total Appropriated Expenditures	\$4,077,543	\$4,362,267	\$4,141,226	(\$221,041)	-5.1%
Estimated Fund Balance					
3450 Budgeted Beginning Fund Balance	793,545	793,545	460,865		
Budgeted Increase (Decrease) in Fund Balance	(87,680)	(332,680)	(179,776)		
3540 Budgeted Ending Fund Balance	\$705,865	\$460,865	\$281,089		

**COPPELL INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGETARY COMPARISON
2009-2010**

				Increase (Decrease) 2008-2009 Amended to 2009-2010 Original	% of Change 2008-2009 Amended to 2009-2010 Original
	2008-2009 Original Budget	2008-2009 Amended Budget	2009-2010 Original Budget		
Estimated Revenue Sources					
5700.00 Local Sources					
5711.00 Taxes, Current Year Levy	\$17,845,280	\$17,845,280	\$17,896,197	\$50,917	0.3%
5712.00 Taxes, Prior Years	-	-	-	-	-
5719.00 Penalties, Interest, Other Tax Revenues	-	-	-	-	-
5742.00 Interest Earnings	250,000	90,500	60,000	(30,500)	-33.7%
Total Local Sources	<u>18,095,280</u>	<u>17,935,780</u>	<u>17,956,197</u>	<u>\$20,417</u>	<u>0.1%</u>
Total Budgeted Revenue Sources	<u>\$18,095,280</u>	<u>\$17,935,780</u>	<u>\$17,956,197</u>	<u>\$20,417</u>	
Expenditures					
71 DEBT SERVICE					
6100 Payroll costs	-	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-	-
6300 Supplies & Materials	-	-	-	-	-
6400 Other Operating Expenses	-	-	-	-	-
6500 Debt Service	18,122,378	18,122,378	18,333,975	211,597	1.2%
6600 Capital Outlay	-	-	-	-	-
71 Debt Service	<u>18,122,378</u>	<u>18,122,378</u>	<u>18,333,975</u>	<u>211,597</u>	<u>1.2%</u>
Total Appropriated Expenditures	<u>\$18,122,378</u>	<u>\$18,122,378</u>	<u>\$18,333,975</u>	<u>\$211,597</u>	<u>1.2%</u>
Estimated Fund Balance					
3420 Budgeted Beginning Fund Balance	2,327,383	2,327,383	2,140,785		
Budgeted Increase (Decrease) in Fund Balance	(27,098)	(186,598)	(377,778)		
3420 Estimated Ending Fund Balance	<u>\$2,300,285</u>	<u>\$2,140,785</u>	<u>\$1,763,007</u>		

SPECIAL REVENUE FUNDS

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2009-2010**

Fund	ESEA, Title IV, Part A 204	ESEA, Title I, Part A 211	IDEA Part B, Formula 224
	2009-2010 Budget	2009-2010 Budget	2009-2010 Budget
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	9,235	265,686	1,487,380
Total Budgeted Revenue Sources	9,235	265,686	1,487,380
Total Expenditures			
11 Instruction	-	260,863	723,296
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	500	4,823	21,608
21 Instructional Leadership	2,200	-	82,230
23 School Leadership	500	-	2,000
31 Guidance, Counseling & Evaluation Services	1,000	-	625,246
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	5,035	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	33,000
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$9,235	\$265,686	\$1,487,380

COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2009-2010
(Continued)

Fund	Idea Part B, Preschool 225 2009-2010 Budget	Career & Technical - Basic 244 2009-2010 Budget	ESEA, Title II, Part A 255 2009-2010 Budget
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	80,657	57,015	144,478
Total Budgeted Revenue Sources	<u>80,657</u>	<u>57,015</u>	<u>144,478</u>
Total Expenditures			
11 Instruction	79,132	52,015	3,000
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	1,525	5,000	102,353
21 Instructional Leadership	-	-	24,125
23 School Leadership	-	-	15,000
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	-	-	-
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	-	-	-
Total Appropriated Expenditures	<u>\$80,657</u>	<u>\$57,015</u>	<u>\$144,478</u>

COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2009-2010
(Continued)

Fund	Title III, Part A 263 2009-2010 Budget	Idea -Part B, Formula AARA 283 2009-2010 Budget	Idea - Part B, Preschool, AARA 284 2009-2010 Budget
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	73,457	1,731,369	44,256
Total Budgeted Revenue Sources	<u>73,457</u>	<u>1,731,369</u>	<u>44,256</u>
Total Expenditures			
11 Instruction	45,000	1,498,810	21,000
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	21,857	115,010	14,500
21 Instructional Leadership	5,200	106,349	5,015
23 School Leadership	1,400	10,000	1,500
31 Guidance, Counseling & Evaluation Services	-	1,200	2,241
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	-	-	-
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	-	-	-
Total Appropriated Expenditures	<u>\$73,457</u>	<u>\$1,731,369</u>	<u>\$44,256</u>

COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2009-2010
(Continued)

Fund	Technology Allotment 411 2009-2010 Budget	CISD Foundation 498 2009-2010 Budget	Memorandum Total 2009-2010 Budget
Estimated Revenue Sources			
Local	\$ -	\$41,755	\$41,755
State	277,025	-	277,025
Federal	-	-	3,893,533
Total Budgeted Revenue Sources	277,025	41,755	4,212,313
Total Expenditures			
11 Instruction	277,025	-	2,960,141
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	-	-	287,176
21 Instructional Leadership	-	-	225,119
23 School Leadership	-	-	30,400
31 Guidance, Counseling & Evaluation Services	-	-	629,687
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	41,755	41,755
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	5,035
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	33,000
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$277,025	\$41,755	\$4,212,313

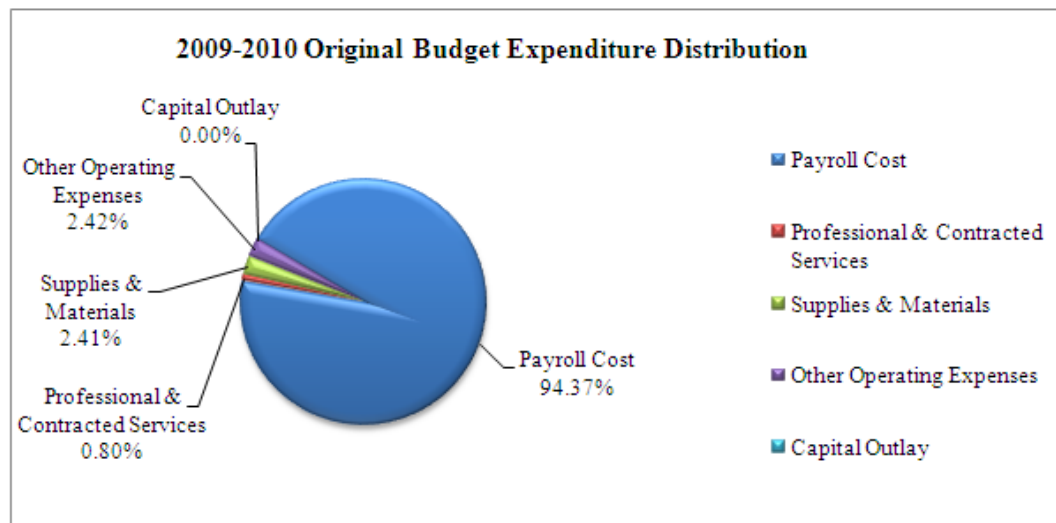
Campus Information

COPPELL HIGH SCHOOL

Student Demographics:			Principal: Brad Hunt
2007-2008	2008-2009		
Total Students:	2,958	2,741	Accountability Rating 2008: Recognized
Ethnicity:			
African	138	152	Economically Disadvantaged Students:
Asian/Pac. Islander	519	504	2007-2008 185 6.25%
Hispanic	297	280	2008-2009 209 7.62%
Native American	14	13	
White	1,990	1,792	
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot

General Fund	2007-2008 Audited Actuals	2008-2009 Amended Budget	2009-2010 Original Budget	2009-2010 Percentage Distribution
Payroll Cost	\$15,871,660	\$15,373,196	\$14,297,739	94.37%
Professional & Contracted Services	177,319	145,615	121,783	0.80%
Supplies & Materials	603,632	677,500	365,032	2.41%
Other Operating Expenses	332,268	390,171	366,162	2.42%
Capital Outlay	5,891	81,787	-	0.00%
Total	<u>\$16,990,769</u>	<u>\$16,668,269</u>	<u>\$15,150,716</u>	100.00%

Source: General Ledger



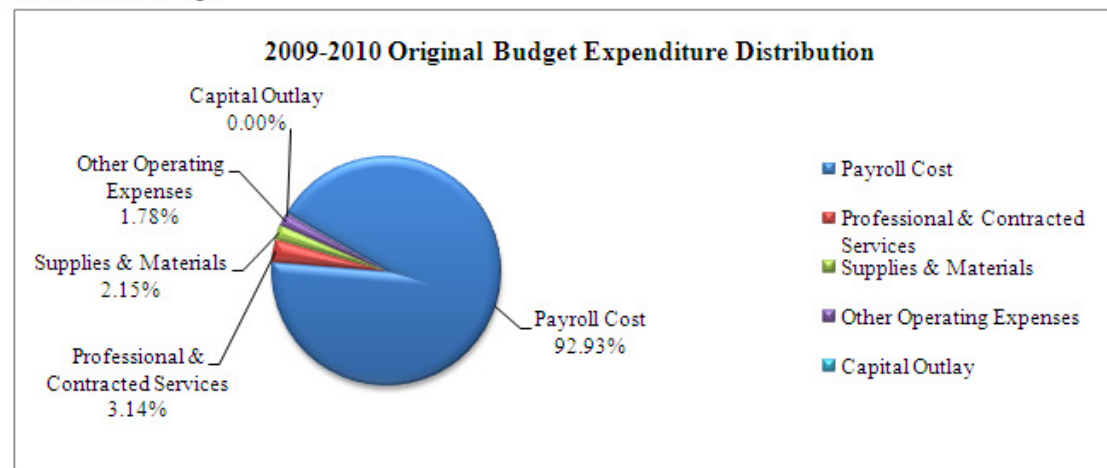
Note: Non-payroll allotment represents 90% of projected enrollment.

NEW TECH HIGH SCHOOL

Student Demographics:	2007-2008	2008-2009	Principal: Tabitha Branum
Total Students:	-	272	Accountability Rating 2008: -
Ethnicity:			
African	-	7	Economically Disadvantaged Students:
Asian/Pac. Islander	-	43	2007-2008 -
Hispanic	-	25	2008-2009 14 5.15%
Native American	-	1	
White	-	196	
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot

General Fund & HS Allotment	2007-2008	2008-2009	2009-2010	2009-2010
	Audited	Amended	Original	Percentage
	Actuals	Budget	Budget	Distribution
Payroll Cost	\$110,035	\$1,275,983	\$1,830,776	92.93%
Professional & Contracted Services	124,830	4,785	61,800	3.14%
Supplies & Materials	7,263	227,705	42,349	2.15%
Other Operating Expenses	116,764	54,252	35,100	1.78%
Capital Outlay	-	-	-	-
Total	<u>\$358,892</u>	<u>\$1,562,725</u>	<u>\$1,970,025</u>	100.00%

Source: General Ledger



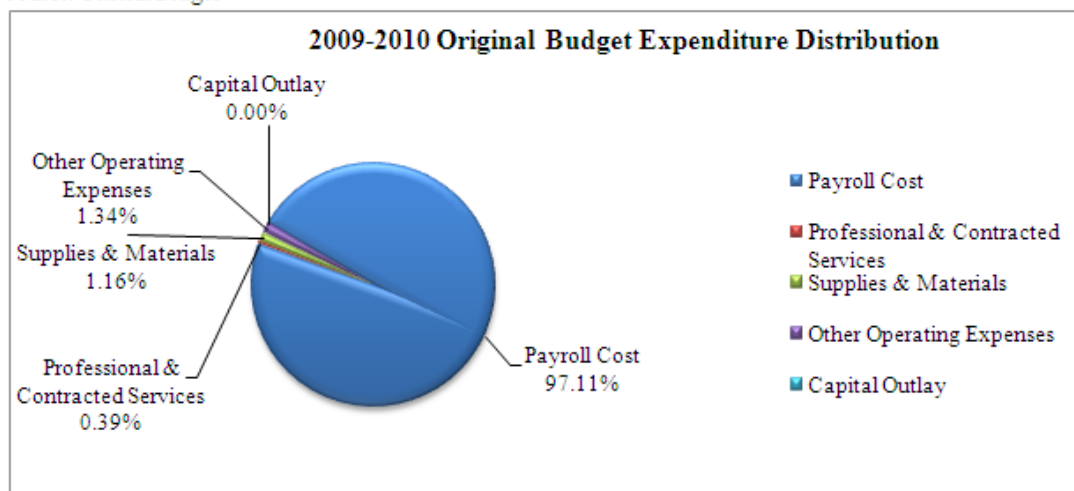
Note: Non-payroll allotment represents 90% of projected enrollment.

COPPELL MIDDLE SCHOOL EAST

Student Demographics:			Principal: Laura Springer		
	2007-2008	2008-2009			
Total Students:	737	741	Accountability Rating 2008: Exemplary		
Ethnicity:					
African	54	45	Economically Disadvantaged Students:		
Asian/Pac. Islander	153	165	2007-2008	90	12.21%
Hispanic	81	96	2008-2009	107	14.44%
Native American	1	3			
White	448	432			
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS		
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot		

General Fund	2007-2008 Audited Actuals	2008-2009 Amended Budget	2009-2010 Original Budget	2009-2010 Percentage Distribution
Payroll Cost	\$3,983,861	\$4,027,824	\$3,980,927	97.11%
Professional & Contracted Services	14,803	17,383	15,860	0.39%
Supplies & Materials	82,339	79,035	47,540	1.16%
Other Operating Expenses	42,190	60,997	55,045	1.34%
Capital Outlay	-	-	-	-
Total	<u>\$4,123,194</u>	<u>\$4,185,239</u>	<u>\$4,099,372</u>	100.00%

Source: General Ledger



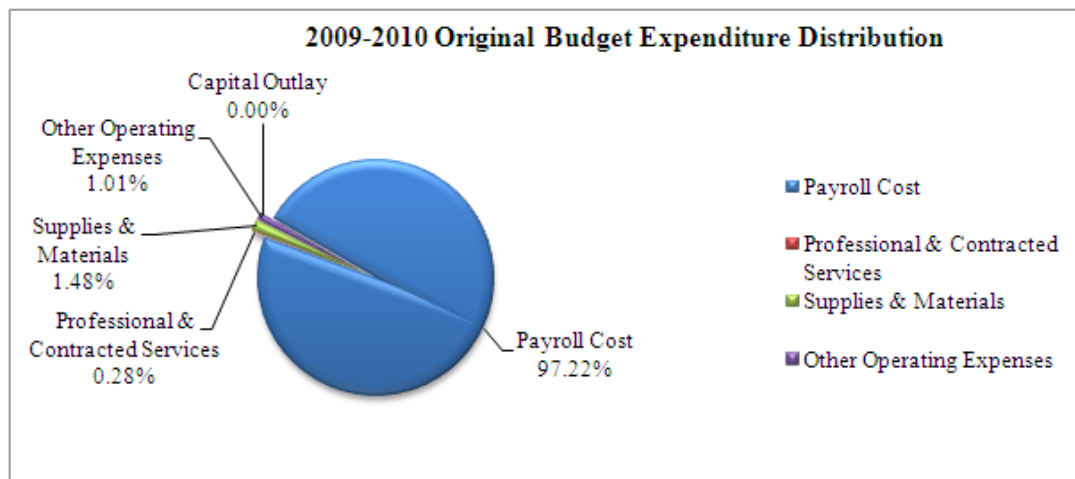
Note: Non-payroll allotment represents 90% of projected enrollment.

COPPELL MIDDLE SCHOOL WEST

Student Demographics:	2007-2008	2008-2009	Principal: Vern Edin
Total Students:	853	851	Accountability Rating 2008: Recognized
Ethnicity:			
African	52	61	Economically Disadvantaged Students:
Asian/Pac. Islander	163	165	2007-2008 68 7.97%
Hispanic	88	87	2008-2009 75 8.81%
Native American	2	-	
White	548	538	
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot

General Fund	2007-2008 Audited Actuals	2008-2009 Amended Budget	2009-2010 Original Budget	2009-2010 Percentage Distribution
Payroll Cost	\$4,546,599	\$4,749,639	\$4,612,189	97.22%
Professional & Contracted Services	12,812	18,742	13,345	0.28%
Supplies & Materials	102,720	103,154	70,270	1.48%
Other Operating Expenses	35,098	40,735	48,063	1.01%
Capital Outlay	-	-	-	-
Total	<u>\$4,697,229</u>	<u>\$4,912,270</u>	<u>\$4,743,867</u>	100.00%

Source: General Ledger



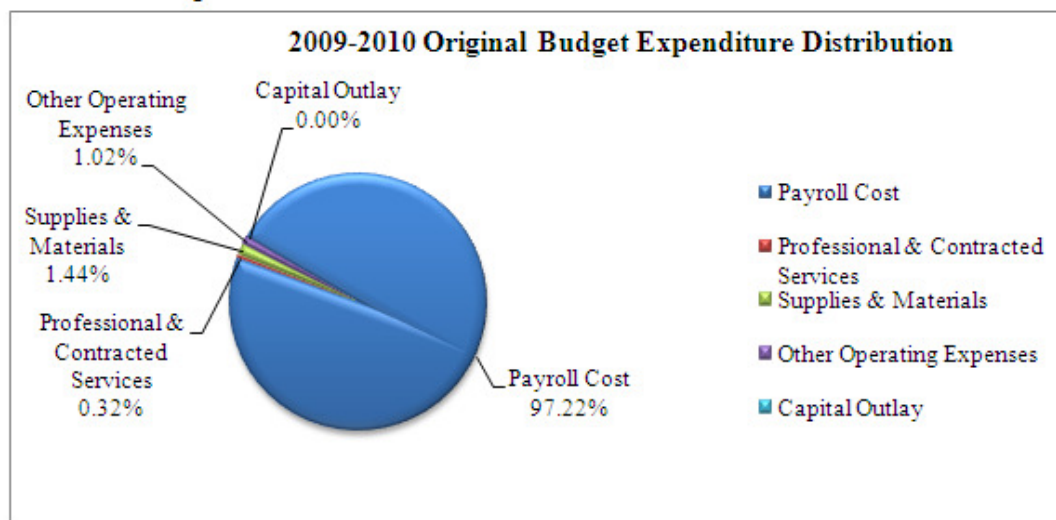
Note: Non-payroll allotment represents 90% of projected enrollment.

COPPELL MIDDLE SCHOOL NORTH

Student Demographics:			Principal: Lynn Ojeda		
	2007-2008	2008-2009			
Total Students:	838	827	Accountability Rating 2008: Exemplary		
Ethnicity:					
African	35	34	Economically Disadvantaged Students:		
Asian/Pac. Islander	146	162	2007-2008	34	4.06%
Hispanic	68	72	2008-2009	35	4.23%
Native American	2	2			
White	587	557			
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS		
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot		

General Fund	2007-2008 Audited Actuals	2008-2009 Amended Budget	2009-2010 Original Budget	2009-2010 Percentage Distribution
	\$4,297,073	\$4,697,248	\$4,475,704	97.22%
Professional & Contracted Services	11,268	22,963	14,900	0.32%
Supplies & Materials	97,569	89,151	66,238	1.44%
Other Operating Expenses	30,636	45,629	47,044	1.02%
Capital Outlay	-	-	-	-
Total	\$4,436,546	\$4,854,991	\$4,603,886	100.00%

Source: General Ledger



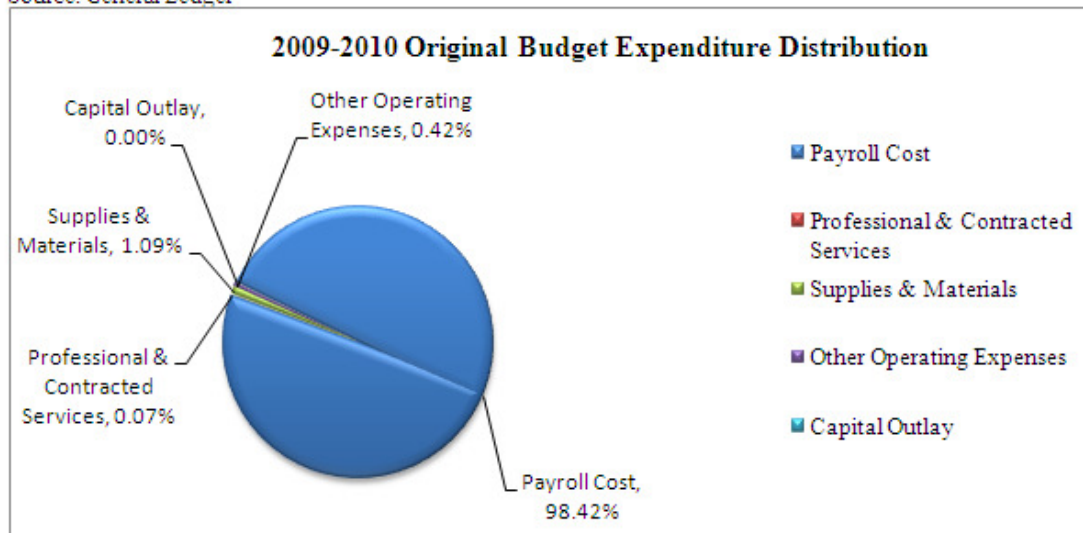
Note: Non-payroll allotment represents 90% of projected enrollment.

AUSTIN ELEMENTARY

Student Demographics:			Principal: Laurie O'Neill		
	2007-2008	2008-2009			
Total Students:	498	542	Accountability Rating 2008: Exemplary		
Ethnicity:					
African	20	30	Economically Disadvantaged Students:		
Asian/Pac. Islander	137	79	2007-2008	50	10.04%
Hispanic	87	99	2008-2009	75	13.84%
Native American	3	4			
White	251	330			
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS		
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot		

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited	Amended	Original	Percentage
	Actuals	Budget	Budget	Distribution
Payroll Cost	\$2,640,686	\$2,847,276	\$2,765,880	98.42%
Professional & Contracted Services	4,134	5,240	1,985	0.07%
Supplies & Materials	50,626	59,472	30,689	1.09%
Other Operating Expenses	5,892	9,698	11,675	0.42%
Capital Outlay	-	-	-	-
Total	<u>\$2,701,338</u>	<u>\$2,921,686</u>	<u>\$2,810,229</u>	100.00%

Source: General Ledger



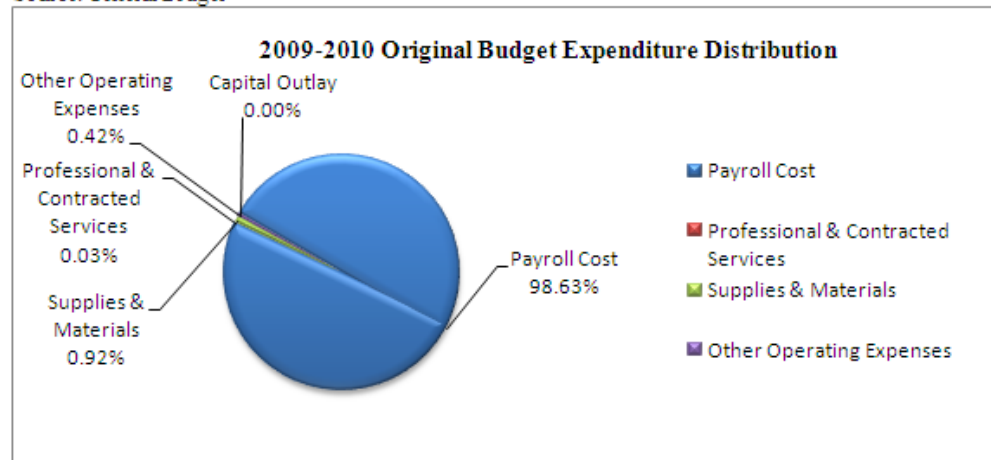
Note: Non-payroll allotment represents 90% of projected enrollment.

COTTONWOOD CREEK ELEMENTARY

Student Demographics:	2007-2008	2008-2009	Principal: Dr. Andra Penny
Total Students:	445	484	Accountability Rating 2008: Exemplary
Ethnicity:			
African	7	16	Economically Disadvantaged Students:
Asian/Pac. Islander	79	105	2007-2008 6 1.35%
Hispanic	48	50	2008-2009 16 3.31%
Native American	4	1	
White	307	312	
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited Actuals	Original Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,298,795	\$2,656,002	\$2,592,986	98.63%
Professional & Contracted Services	538	2,374	840	0.03%
Supplies & Materials	38,590	39,861	24,174	0.92%
Other Operating Expenses	8,874	8,589	11,100	0.42%
Capital Outlay	-	-	-	-
Total	<u>\$2,346,797</u>	<u>\$2,706,826</u>	<u>\$2,629,100</u>	100.0%

Source: General Ledger



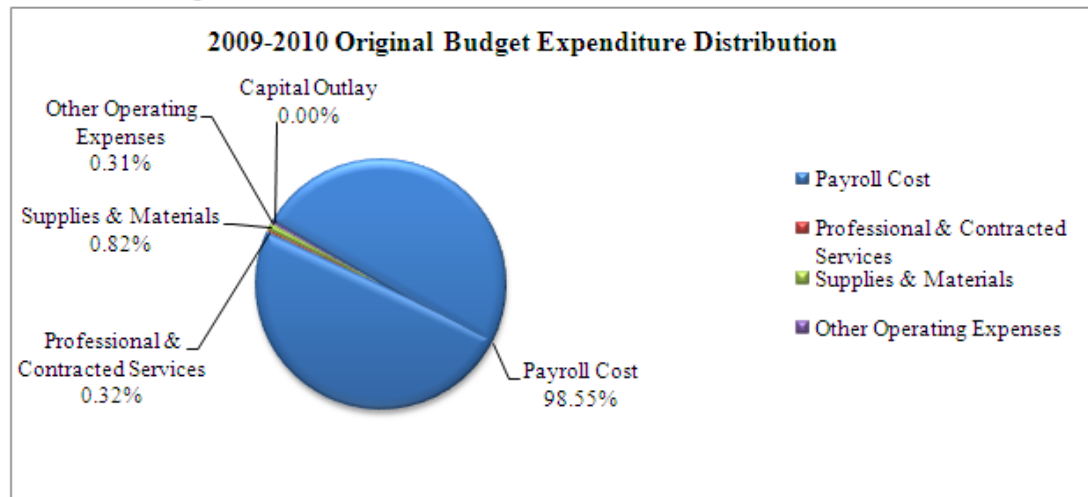
Note: Non-payroll allotment represents 90% of projected enrollment.

DENTON CREEK

Student Demographics:	2007-2008	2008-2009	Principal: Bryan McLain
Total Students	521	489	Accountability Rating 2008: Exemplary
Ethnicity:			
African	26	24	Economically Disadvantaged Students:
Asian/Pac. Islander	147	156	2007-2008 32 6.14%
Hispanic	62	54	2008-2009 27 5.52%
Native American	1	1	
White	285	254	
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,440,680	\$2,515,701	\$2,543,879	98.55%
Professional & Contracted Services	4,342	8,188	8,360	0.32%
Supplies & Materials	39,572	39,607	21,149	0.82%
Other Operating Expenses	12,266	10,493	8,000	0.31%
Capital Outlay	-	-	-	-
Total	<u>\$2,496,861</u>	<u>\$2,573,989</u>	<u>\$2,581,388</u>	100.00%

Source: General Ledger



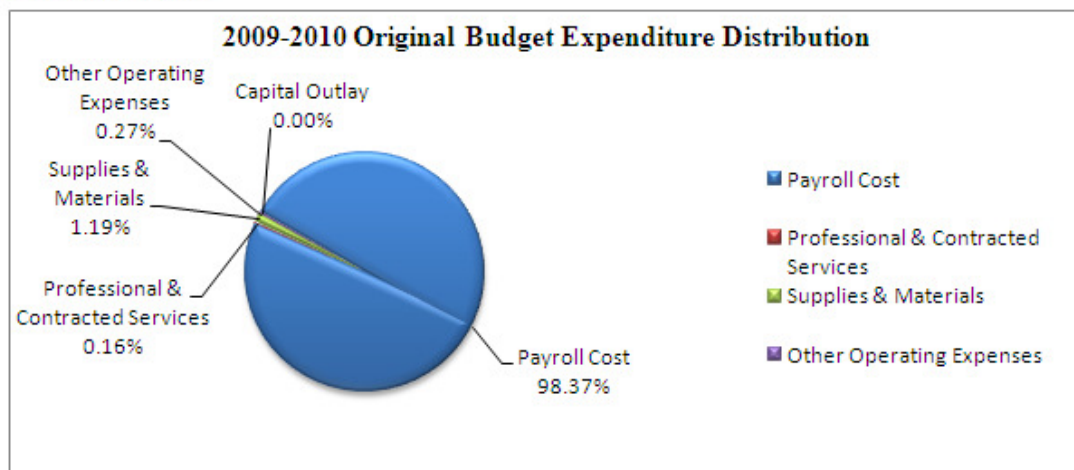
Note: Non-payroll allotment represents 90% of projected enrollment.

LAKESIDE ELEMENTARY

Student Demographics:			Principal: Gema Hall		
	2007-2008	2008-2009			
Total Students:	487	543	Accountability Rating 2008: Exemplary		
Ethnicity:					
African	20	11	Economically Disadvantaged Students:		
Asian/Pac. Islander	85	105			
Hispanic	41	51	2007-2008	18	3.70%
Native American	-	-	2008-2009	15	2.76%
White	341	376			
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS		
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot		

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,426,923	\$2,674,229	\$2,580,474	98.37%
Professional & Contracted Services	1,150	3,090	4,300	0.16%
Supplies & Materials	45,873	56,782	31,220	1.19%
Other Operating Expenses	9,594	4,675	7,109	0.27%
Capital Outlay	-	-	-	-
Total	<u>\$2,483,540</u>	<u>\$2,738,776</u>	<u>\$2,623,103</u>	100.00%

Source: General Ledger



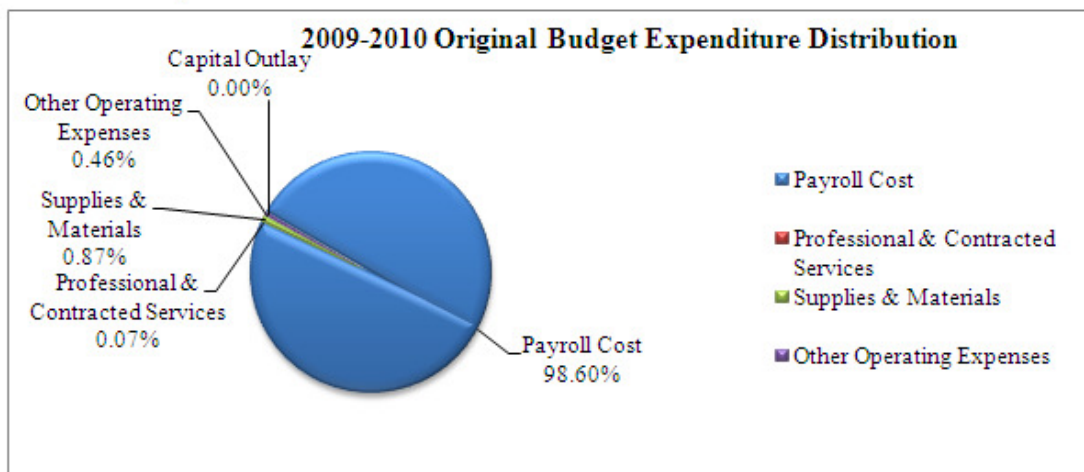
Note: Non-payroll allotment represents 90% of projected enrollment.

PINKERTON ELEMENTARY

Student Demographics:			Principal: Kristi Mikkelsen		
	2007-2008	2008-2009			
Total Students	310	361	Accountability Rating 2008: Exemplary		
Ethnicity:					
African	25	41	Economically Disadvantaged Students:		
Asian/Pac. Islander	19	62			
Hispanic	30	39	2007-2008	34	10.97%
Native American	1	4	2008-2009	52	14.40%
White	235	215			
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS		
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot		

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited Actuals	Amended budget	Original Budget	Percentage Distribution
Payroll Cost	\$1,755,529	\$2,027,537	\$1,999,398	98.60%
Professional & Contracted Services	7,551	6,219	1,485	0.07%
Supplies & Materials	27,120	27,951	17,618	0.87%
Other Operating Expenses	5,520	9,296	9,310	0.46%
Capital Outlay	-	-	-	-
Total	<u>\$1,795,719</u>	<u>\$2,071,003</u>	<u>\$2,027,811</u>	100.00%

Source: General Ledger



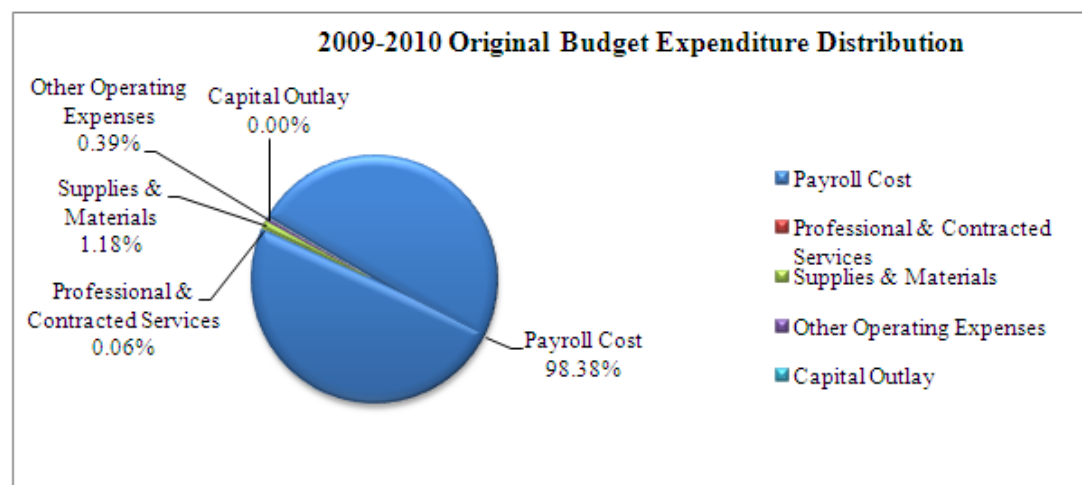
Note: Non-payroll allotment represents 90% of projected enrollment.

MOCKINGBIRD ELEMENTARY

Student Demographics:			Principal: Pam Mitchell		
	2007-2008	2008-2009			
Total Students:	500	549	Accountability Rating 2008: Exemplary		
Ethnicity:					
African	26	22	Economically Disadvantaged Students:		
Asian/Pac. Islander	110	170	2007-2008	50	10.00%
Hispanic	63	72	2008-2009	55	10.02%
Native American	3	1			
White	298	284			
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS		
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot		

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited	Amended	Original	Percentage
	Actuals	Budget	Budget	Distribution
Payroll Cost	\$2,605,059	\$2,726,267	\$2,574,796	98.38%
Professional & Contracted Services	487	4,818	1,550	0.06%
Supplies & Materials	46,425	50,765	30,848	1.18%
Other Operating Expenses	7,697	12,087	10,105	0.39%
Capital Outlay	-	-	-	-
Total	<u>\$2,659,668</u>	<u>\$2,793,937</u>	<u>\$2,617,299</u>	100.00%

Source: General Ledger



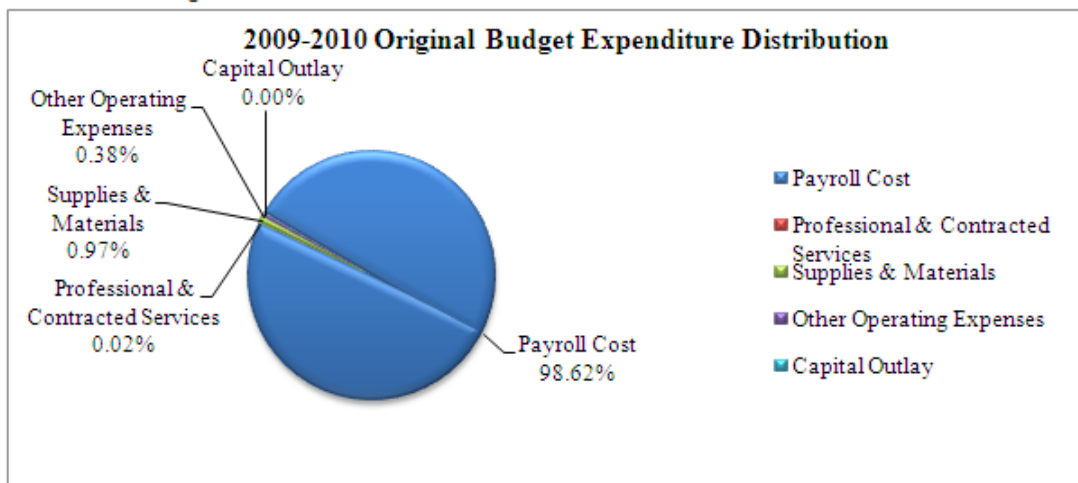
Note: Non-payroll allotment represents 90% of projected enrollment.

TOWN CENTER ELEMENTARY

Student Demographics:			Principal: Penny Tramel		
	2007-2008	2008-2009			
Total Students	503	548	Accountability Rating 2008: Exemplary		
Ethnicity:					
African	21	32	Economically Disadvantaged Students:		
Asian/Pac. Islander	61	103			
Hispanic	42	60	2007-2008	27	5.37%
Native American	1	3	2008-2009	60	10.95%
White	378	350			
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS		
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot		

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,369,588	\$2,612,712	\$2,581,371	98.62%
Professional & Contracted Services	10,825	2,288	525	0.02%
Supplies & Materials	45,744	48,214	25,488	0.97%
Other Operating Expenses	8,562	7,084	10,050	0.38%
Capital Outlay	-	-	-	-
Total	<u>\$2,434,718</u>	<u>\$2,670,298</u>	<u>\$2,617,434</u>	100.00%

Source: General Ledger



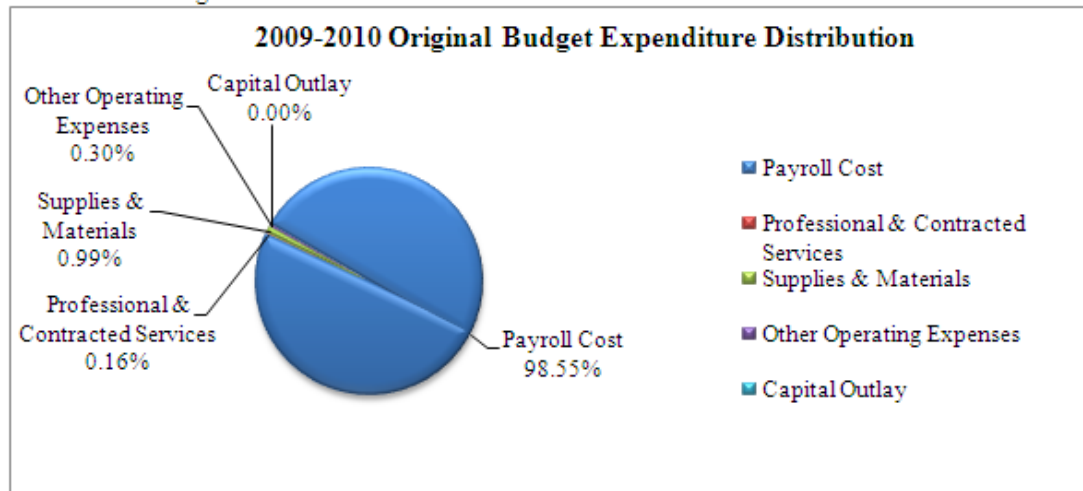
Note: Non-payroll allotment represents 90% of projected enrollment.

VALLEY RANCH ELEMENTARY

Student Demographics:	2007-2008	2008-2009	Principal: Cynthia Kirven Arterbery
Total Students:	469	544	Accountability Rating 2008: Exemplary
Ethnicity:			
African	41	42	Economically Disadvantaged Students:
Asian/Pac. Islander	227	312	2007-2008 65 13.86%
Hispanic	39	34	2008-2009 62 11.40%
Native American	8	6	
White	154	150	
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,621,618	\$2,979,585	\$2,756,264	98.55%
Professional & Contracted Services	5,924	6,641	4,510	0.16%
Supplies & Materials	49,538	47,167	27,792	0.99%
Other Operating Expenses	4,997	5,436	8,253	0.30%
Capital Outlay	-	-	-	-
Total	<u>\$2,682,076</u>	<u>\$3,038,829</u>	<u>\$2,796,819</u>	100.00%

Source: General Ledger



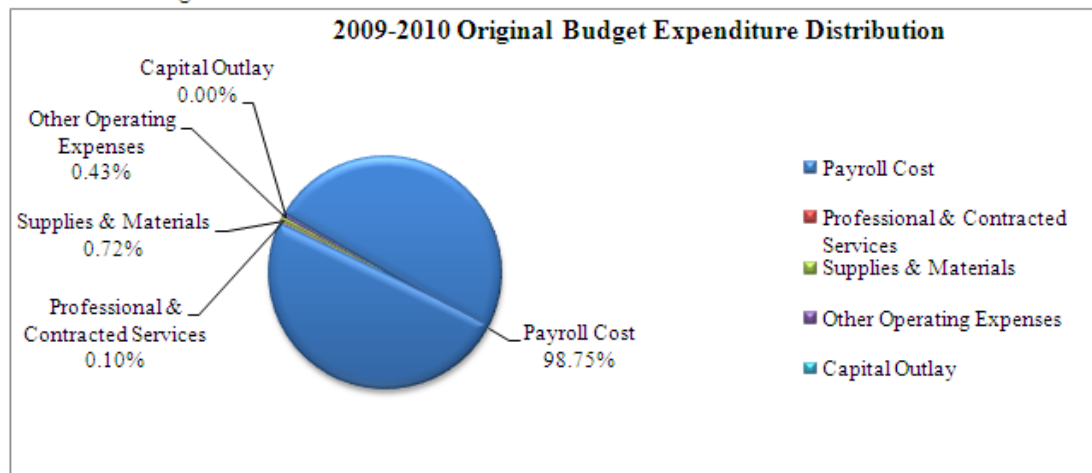
Note: Non-payroll allotment represents 90% of projected enrollment.

WILSON ELEMENTARY

Student Demographics:			Principal: Deana Harrell	
	2007-2008	2008-2009		
Total Students:	398	456	Accountability Rating 2008: Exemplary	
Ethnicity:				
African	15	14	Economically Disadvantaged Students:	
Asian/Pac. Islander	68	73		
Hispanic	84	138	2007-2008	75 18.84%
Native American	3	3	2008-2009	98 21.49%
White	228	228		
Source: 2007-2008 AEIS			Source: 2007-2008 AEIS	
Source: 2008-2009 Fall PEIMs Snap Shot			Source: 2008-2009 Fall PEIMs Snap Shot	

General Fund	2007-2008	2008-2009	2009-2010	2009-2010
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,370,554	\$2,608,885	\$2,810,948	98.75%
Professional & Contracted Services	3,723	5,692	2,813	0.10%
Supplies & Materials	37,673	36,810	20,633	0.72%
Other Operating Expenses	7,769	10,776	12,160	0.43%
Capital Outlay	-	-	-	-
Total	<u>\$2,419,718</u>	<u>\$2,662,163</u>	<u>\$2,846,554</u>	100.00%

Source: General Ledger



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

APPENDICES

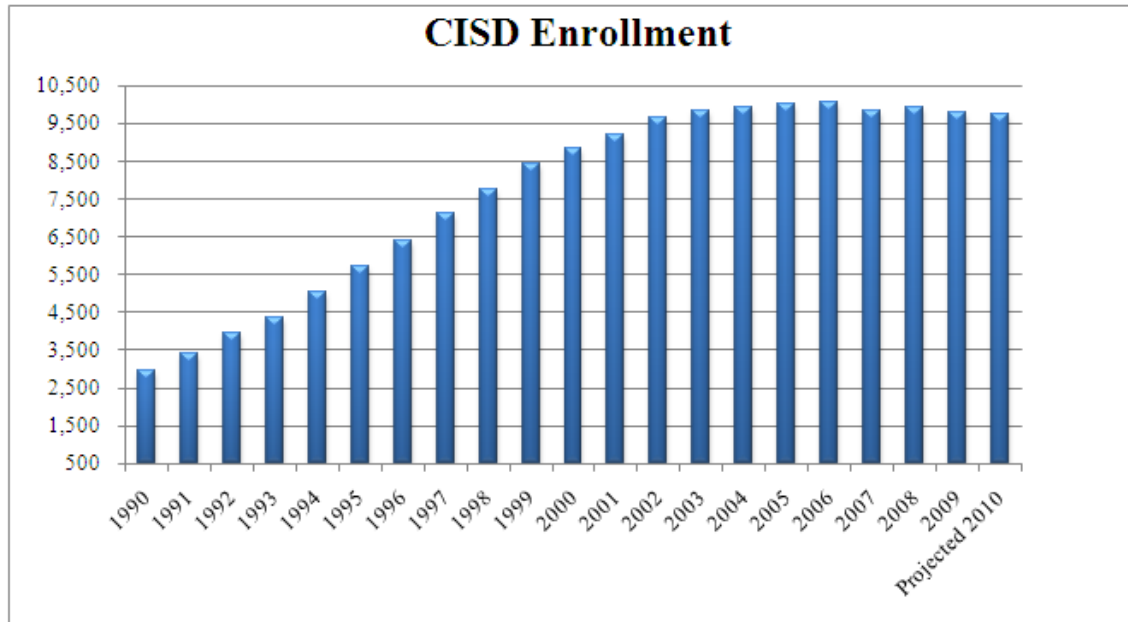
SUPPLEMENTAL INFORMATION

**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	9,768	\$764,439

**COPPELL INDEPENDENT SCHOOL DISTRICT
ENROLLMENT HISTORY**

Fiscal Year End	Enrollment	Change in Enrollment	% of Change
1980	743	126	20.4%
1981	791	48	6.5%
1982	835	44	5.6%
1983	899	64	7.7%
1984	1,033	134	14.9%
1985	1,299	266	25.8%
1986	1,666	367	28.3%
1987	1,939	273	16.4%
1988	2,222	283	14.6%
1989	2,551	329	14.8%
1990	2,953	402	15.8%
1991	3,408	455	15.4%
1992	3,931	523	15.3%
1993	4,379	448	11.4%
1994	5,018	639	14.6%
1995	5,708	690	13.8%
1996	6,396	688	12.1%
1997	7,138	742	11.6%
1998	7,767	629	8.8%
1999	8,413	646	8.3%
2000	8,853	440	5.2%
2001	9,197	344	3.9%
2002	9,659	462	5.0%
2003	9,860	201	2.1%
2004	9,931	71	0.7%
2005	10,014	83	0.8%
2006	10,078	64	0.6%
2007	9,857	(221)	-2.2%
2008	9,917	60	0.6%
2009	9,788	(129)	-1.3%
<i>Projected 2010</i>	<i>9,768</i>	<i>(20)</i>	<i>-0.2%</i>



COMPARISON OF AUTHORIZED POSITIONS
2009-2010

Function No. & Name	2008-09 Budget			2009-10 Budget			Change		
	Professional	Para- Professional	Auxiliary	Professional	Para- Professional	Auxiliary	Professional	Para- Professional	Auxiliary
11 Instruction	768.07	61		740.75	55		-27.32	-6	0
12 Instructional Resource & Media Services	12.5	6		12.5	6		0	0	0
13 Curriculum & Instructional Staff Development	0.5	0.5		1	1		0.5	0.5	0
21 Instructional Leadership	14	8.5		12.66	8		-1.34	-0.5	0
23 School Leadership	38.5	31		38	31		-0.5	0	0
31 Guidance, Counseling & Evaluation Services	38.5	5		38.5	5		0	0	0
32 Truancy	0.5	0		0.34	0		-0.16	0	0
33 Health Services	8	6		8.5	6		0.5	0	0
34 Student (Pupil) Transportation	0	0		0	0		0	0	0
35 Food Services	1	3	88	1	3	88	0	0	0
36 Cocumricular/Extracumricular Activities	4	1.5		4	2.25		0	0.75	0
41 General Administration	8	17		6.5	18		-1.5	1	0
51 Plant Maintenance & Operations	1	6	36	2.5	5	34	1.5	-1	-2
52 Security & Monitoring Services			18			18	0	0	0
53 Data Processing Services	2	12		2	12		0	0	0
61 Community Services		1			1		0	0	0
Total Positions per Category	896.57	158.5	142	868.25	153.25	140	-28.32	-5.25	-2

Total Positions

1197.07

1161.5

-35.57

COPPELL INDEPENDENT SCHOOL DISTRICT
Staff Comparison Data
2008-2009 vs. 2009-2010

	2008 - 2009	2009 - 2010	Change
Coppell High School	247.00	231.40	-15.60
Education Annex	9.00	9.00	0.00
New Tech HS	21.00	30.00	9.00
Coppell Middle School - East	69.50	70.50	1.00
Coppell Middle School - West	83.70	79.00	-4.70
Coppell Middle School - North	81.50	77.10	-4.40
Pinkerton Elementary	34.60	34.00	-0.60
Austin Elementary	49.90	45.00	-4.90
Mockingbird Elementary	47.00	45.00	-2.00
Wilson Elementary	47.20	51.60	4.40
Lakeside Elementary	47.50	44.00	-3.50
Town Center Elementary	45.80	42.00	-3.80
Cottonwood Creek Elementary	48.00	45.00	-3.00
Valley Ranch Elementary	53.30	49.50	-3.80
Denton Creek Elementary	44.00	43.00	-1.00
Function 21	22.50	20.66	-1.84
Function 32 (Truancy)	0.50	0.34	-0.16
Function 35 (Child Nutrition)	92.00	92.00	0.00
Function 36 (Athletics)	5.50	6.25	0.75
Function 41 (Administration)	25.00	24.50	-0.50
Function 51 (Maint, Custodial, Gen Svcs)	43.00	41.50	-1.50
Fund 53 (Technology)	13.00	14.00	1.00
Function 61 (Community Svcs)	1.00	1.00	0.00
All District or unassigned (misc functions)	47.57	47.15	-0.42
Crossing Guards & Security	18.00	18.00	0.00
Total	1,197.07	1,161.50	-35.57

Coppell ISD

2009-2010 Teacher's Pay Schedule

Pay Schedule no. Bachelors (Master's Degree add \$1,200)

Description		Teachers, Librarians, Nurses				
Pay increment @ 187 days					2009-10 Rate @ 187	2008-09 Rate @ 187
Step	Daily rate	197 Days	211 Days	226 Days	187 Days	187 Days
0	247.9693	48,850	52,322	56,041	46,370	45,379
1	248.7367	49,001	52,483	56,214	46,514	45,523
2	249.5232	49,156	52,649	56,392	46,661	45,667
3	250.3128	49,312	52,816	56,571	46,808	45,811
4	251.1030	49,467	52,983	56,749	46,956	45,955
5	251.8932	49,623	53,149	56,928	47,104	46,099
6	252.6834	49,779	53,316	57,106	47,252	46,243
7	253.4714	49,934	53,482	57,285	47,399	46,387
8	254.2625	50,090	53,649	57,463	47,547	46,532
9	255.0550	50,246	53,817	57,642	47,695	47,117
10	258.2603	50,877	54,493	58,367	48,295	47,702
11	261.4656	51,509	55,169	59,091	48,894	48,286
12	264.6709	52,140	55,846	59,816	49,493	48,871
13	267.8761	52,772	56,522	60,540	50,093	49,732
14	272.5933	53,701	57,517	61,606	50,975	50,316
15	275.7986	54,332	58,194	62,330	51,574	50,901
16	279.0039	54,964	58,870	63,055	52,174	51,486
17	282.2092	55,595	59,546	63,779	52,773	52,071
18	285.4145	56,227	60,222	64,504	53,373	52,931
19	290.1317	57,156	61,218	65,570	54,255	53,516
20	293.3369	57,787	61,894	66,294	54,854	54,101
21	296.5422	58,419	62,570	67,019	55,453	54,686
22	299.7475	59,050	63,247	67,743	56,053	55,270
23	302.9528	59,682	63,923	68,467	56,652	56,131
24	307.6700	60,611	64,918	69,533	57,534	56,716
25	310.8753	61,242	65,595	70,258	58,134	57,301
26	314.0805	61,874	66,271	70,982	58,733	57,885
27	317.2858	62,505	66,947	71,707	59,332	58,470
28	320.4911	63,137	67,624	72,431	59,932	59,331
29	325.2083	64,066	68,619	73,497	60,814	59,915
30	328.4136	64,697	69,295	74,221	61,413	60,500
31	331.6189	65,329	69,972	74,946	62,013	61,085
32	334.8241	65,960	70,648	75,670	62,612	61,670
33	338.0294	66,592	71,324	76,395	63,212	62,530
34	342.7466	67,521	72,320	77,461	64,094	63,115
35	345.9519	68,153	72,996	78,185	64,693	63,700
36	349.1572	68,784	73,672	78,910	65,292	64,285
37	352.3625	69,415	74,348	79,634	65,892	64,869
38	355.5677	70,047	75,025	80,358	66,491	65,454
39	358.7730	70,678	75,701	81,083	67,091	66,039
40	361.9783	71,310	76,377	81,807	67,690	66,623
41	365.1822	71,941	77,053	82,531	68,289	

This pay schedule is for 2009-2010 school year only.

Coppell Independent School District

Superintendent



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 204 – ESEA, TITLE IV, PART A – SAFE AND DRUG FREE SCHOOLS AND COMMUNITIES ACT – This fund classification is to be used to account, on a project basis, for funds granted as a result of the Improving Americas School Act of 1994. These funds are to be used to develop age-appropriate comprehensive violence and drug/alcohol education prevention programs. This program is authorized under P.L. 107-110 *84.186A) (U.S. Department of Education).

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 – VOCATIONAL EDUCATION – 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, Part A - English Language Acquisition and Language Enhancement - 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 283 IDEA - Part B, Formula - ARRA (Stimulus) - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. (84.391) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

FUND 284 IDEA - Part B, Preschool - ARRA (Stimulus) - 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. (84.392) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

FUND 411 - TECHNOLOGY ALLOTMENT - This fund classification is to be used to account, on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials.

FUND 498 – CISD EDUCATION FOUNDATION FUND – This is a locally funded special revenue fund to record revenues (and related expenditures) received from the Coppell ISD Education Foundation.

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

Moneys 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. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Co-curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition 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.

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