

DRAFT

# COPPELLISD Budget

2021-2022



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Diana Sircar, Chief Financial Officer

### Budget Document Prepared By:

Diana Sircar, RTSBA, Chief Financial Officer  
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### Coppell Independent School District's Mission Statement & Values:

**Mission:** Working together, we are committed to creating profound learning experiences for each child, while nurturing meaningful relationships, to positively impact our world.

**Values:**

- We value collective engagement that positively impacts the lives of our children and our world.
- We value great teaching because we believe it is the key to deep learning.
- We value authentic relationships. When we invest in each other we learn and flourish.
- We value each individual's contribution because success can be different for everyone.

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Coppell, Texas 75019  
www.coppellisd.com  
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# BUDGET HIGHLIGHTS

- Budgeted Tax Rates:
  - Maintenance & Operations - \$1.0472 (decrease of \$0.0042)
  - Debt Service - \$0.2448 (decrease of \$0.0138)
  - for a total tax rate of \$1.292 (decrease of \$0.018)
  
- Projected Student Enrollment: 13,359 (307 new students projected)
  
- ^Refined Average Daily Attendance: 12,824 (last year actual – 12,705)
  
- 2% increase on mid/control point for all staff which is a \$1,400 increase for teachers, nurses, and librarians.
  
- Beginning Teacher's Salary: \$56,500
  
- Budgeted Recapture Payment to State: \$38,116,806 (last year budgeted - \$33,913,194)
  
- Budgeted Current Year Property Tax Revenue:
  - Maintenance and Operations \$146,939,857
  - Debt Service \$34,281,590
  
- Budgeted Revenue of \$62,500 from the City of Coppell for Crossing Guards
  
- Coppell ISD monthly medical contribution to each full-time employee of \$325.
  
- Accelerated instruction funds, \$12,000 budgeted as identified in Section 29.081(b-2) of the Education Code

^Definitions located in Appendix

## **Executive Summary Coppell Independent School District 2021-2022**

### **Budget Information**

The following document represents the 2021-2022 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 cover the fiscal period beginning September 1, 2021 through August 31, 2022. 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-In-Taxation notices, monthly budget and financial reports, check registers, debt, and credit ratings information. Also included is the legally required budget summary posting. See the link to the "[Financial Transparency](#)" page on [www.coppellisd.com](http://www.coppellisd.com).

### **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 20<sup>th</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 49 status, a tax rate cannot be adopted by the Board of Trustees until the Commissioner of Education certifies that the district has entered into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. 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 2021-2022 budget on August 23, 2021 at the regular board meeting.



The budgeted tax rate for Operating Fund is \$1.0472 and the budgeted Debt Service tax rate is \$0.2448. Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter's authorization is the state compression percentage under Texas Education Code §48.2551 x \$1.00. The Texas Education Agency calculates and communicates the maximum compressed tier one tax rate (MCR) to each school district on or before August 5<sup>th</sup>. For 2021-2022, the Texas Education Agency calculated the district's MCR at \$0.9089. A Maintenance and Operation tax rate beyond the compressed rate requires board and voter approval. After the 2006 compressed tax rate was established, the district was allowed to add 4 cents to the Maintenance and Operations tax rate with board approval. In September 2010, Coppell ISD voters passed a Tax Rate Ratification Election authorizing an additional 13 pennies. Eight of the seventeen approved and authorized pennies (golden pennies) have been added to the \$0.9089 to increase the allowable tax rate to \$.9889. The remaining nine pennies (copper pennies) are required by House Bill 3 to be compressed by a ratio of 31.95/49.28 for the 2021-22 school year ( $$.09 \times (31.95/49.28) = $0.0583$ ). Adding the compressed copper pennies of \$0.0583 results in an overall maximum tax rate of \$1.0472.

The District's total budgeted tax rate for 2021-2022 is \$1.292 compared to \$1.31 in 2020-2021. The total decrease of \$0.018 is comprised of a decrease in the Maintenance and Operations tax rate of \$0.0042 and a decrease in the Debt Service tax rate of \$0.0138 from the prior year's tax rate. This tax rate change is a result of: the passage of House Bill 3 that mandates tax compression, assessed taxable value property growth, and utilizing a portion of the debt service fund balance. Additionally, \$376,165 is budgeted in federal revenue for the interest due on the Qualified School Construction Bond payments for 2021-2022 and \$207,684 in State Aid for the taxable values lost on the additional 10% homestead exemption.

The District is subject to recapture for any revenue collected in excess of its entitlement. The state calculates the district's entitlement based upon the Refined Average Daily Attendance of the district's students plus additional Tier I allotments and Tier II funding. Any tax revenue collected in excess of this entitlement is sent back to the state in the form of recapture.

Due to the passage of House Bill 3, the maximum Maintenance and Operations tax rate has been compressed. This will result in fewer excess tax dollars, over the district's entitlement, being collected and sent back to the state in the form of recapture. In 2021-22 the district is budgeting an \$8,015,208 increase in tax collections, a 5.7% increase. The increase in tax collections is due to the underestimation of tax collections in 2020-21 because the certification of assessed values was not published until after the budget was proposed. In 2020-21, the district sent approximately \$37,707,185 in recapture. In 2021-22, the district is budgeting a 1.1% increase in recapture or \$38,116,806.

## 2020 Coronavirus Pandemic

In March of 2020, the Covid-19 pandemic caused school closures in Dallas County and other counties around the state. Districts were required to start educating students remotely. Coppell ISD, having previously implemented 1:1 device per student, was able to pivot successfully to providing instruction under this virtual model.

During the 2020-2021 school year, the district educated students both remotely and in-person. The majority of students were remote. Educators taught classes to both in-person and remote students using both asynchronous and synchronous methods. The district saw a 1.3% reduction in enrollment mainly in the prekindergarten and kindergarten levels; a much lower percentage than experienced state-wide.

There were budget savings due to restricted travel, restricted activities, and less utilization of buildings and also additional expenditures due to the change to remote learning, sanitation of buildings, implementation of additional safety measures to protect staff and students, and substitutes required for quarantined or isolated staff. In addition, the district realized less revenue from interest income, facility rentals and ticket sales for sports events. Most significantly, the reduction in enrollment due to the pandemic would have reduced the district's state funding entitlement had the Texas Education Agency not provided "hold harmless" funding at previously estimated enrollment levels as long as the district was able to increase in-person instruction during the last 6-week period.

In preparing the 2021-2022 budget, the district has considered the variables that will impact the budget; the recent certification of taxable assessed property values and resulting tax collections, the estimated recovery of student enrollment based upon the latest demographic studies, the expected reduction in pandemic related expenditures, and the expected gradual increase in revenue from interest income, facility rentals and ticket sales for sports events. The budget was created after the covid vaccination became available for those persons 12 and older but prior to the increase in cases within Dallas county due to the delta variant. Personal protective equipment was purchased to prepare for the start of the school year. Should additional expenditures be required to respond to the pandemic, the budget may be amended.

During the 2020-2021 school year, the district implemented a number of revenue generating and cost reduction initiatives in order to respond to the \$7.2m budget deficit adopted for the 2020-21 fiscal year. The actual results for the 20-21 fiscal year should be much closer to a balanced budget thanks to the "hold harmless" funding from the state and the reduction of expenditures during the year due to the pandemic. The budget presented for 2021-2022 shows marked improvement with a proposed deficit of \$1.8 million. The district budgets conservatively and will typically save up to \$2 million in expenditures each year. As the district review its multi-year revenue projection, it has committed to continue to align expenditures with future revenues expected under the House Bill 3 school funding model as revised by House Bill 1525.

## **2021 87th Legislative Sessions and the School Finance Commission**

The 87th Legislative Session provided the opportunity to clean-up, and ultimately revise, the school finance funding reforms passed during the 86<sup>th</sup> legislative session through House Bill 3.

The most impactful financial change to the District is the reduction in the funding provided by the Fast Growth Allotment due to a change in methodology which ultimately resulted in a greater amount of the District's funding coming from the Formula Transition Grant. The Formula Transition Grant was provided to assist districts that receive less revenue than they would have prior to House Bill 3. The funding is temporary and the grant expires in 2024. The district is preparing for that expiration as it prepares future budgets.

Funding for the Gifted and Talented allotment was restored. The calculation of the Career and Tech allotment was updated to include higher funding weights for more advanced courses.

In addition to these funding changes, there were numerous bills passed during the 87<sup>th</sup> that require district implementation. The federal funds provided through the Elementary and Secondary School Emergency Relief Fund (ESSER) will help to address the unfinished learning and 'learning loss' addressed by the passed legislation. There will be costs related to the bills that will need to be absorbed by the district's general operating budget.

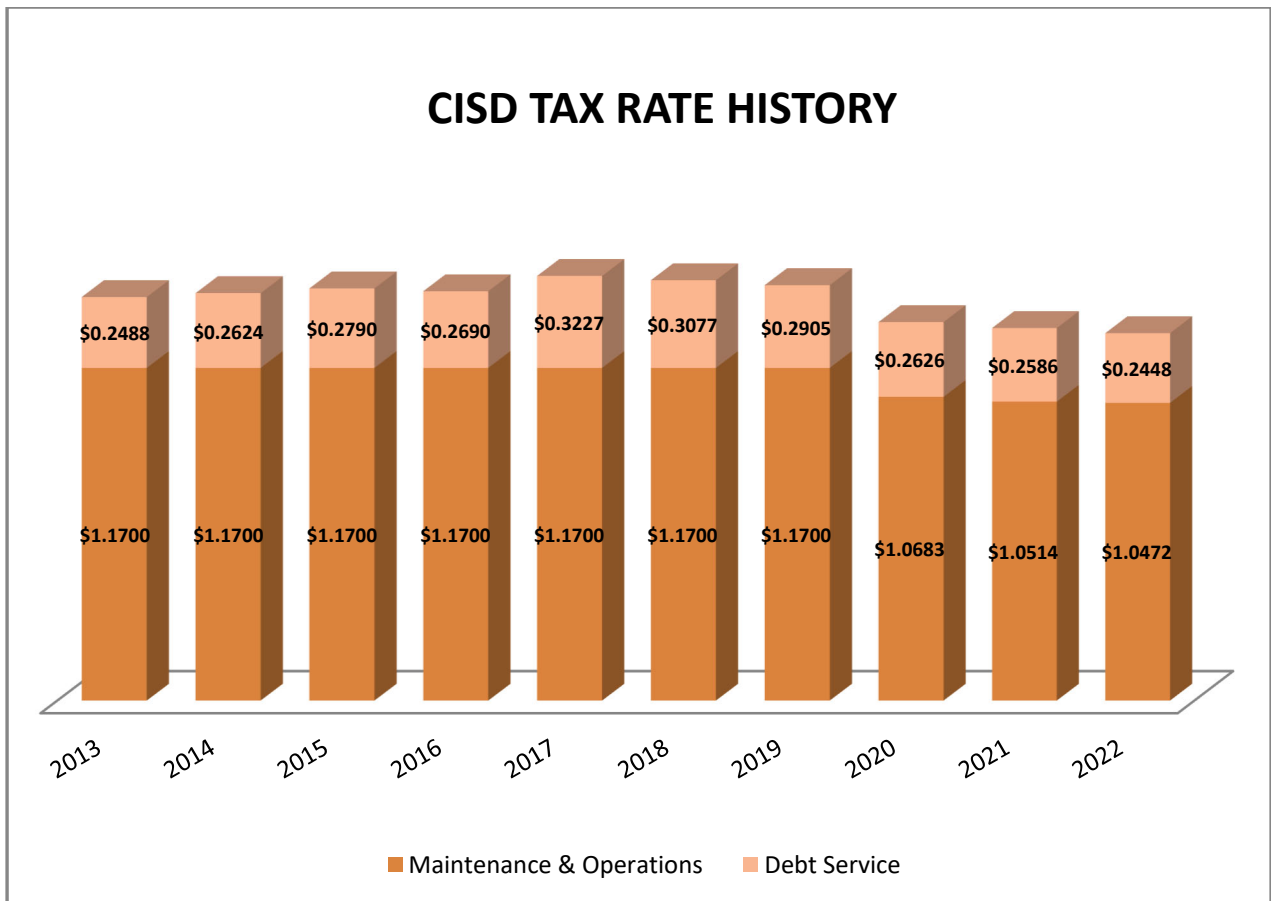
### **Open Enrollment**

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 expanded eligibility for 2021-2022 and has received approximately 200 open enrollment students for 2021-2022 which generates approximately \$1.7M in revenue.

## Budget Overview and Highlights

Coppell ISD's budget has been prepared using a total tax rate of \$1.292 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. The tax rate reflected in the chart below is the budgeted tax rate.

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 2021-2022 are \$197,756,093 and total expenditures for these funds are \$199,719,664. The charts below and on the following page reflect Coppell ISD's Original Budget data from 2018 through 2022. The reduction in the Food Service budget is a factor of moving the secondary food service program to a special revenue fund.

**Total Revenue Sources  
Combined Official Budget**

	Original Budget 2017-2018	Original Budget 2018-2019	Original Budget 2019-2020	Original Budget 2020-2021	Original Budget 2021-2022	Percentage of Increase
General Fund	\$137,134,008	\$155,328,117	\$151,982,652	\$154,306,357	\$160,407,186	4.0%
Food Service	4,894,750	4,959,483	5,125,241	5,372,716	2,407,669	-55.2%
Debt Service	33,390,783	35,329,721	35,125,412	35,322,871	34,941,238	-1.1%
<b>Total</b>	<b>\$175,419,541</b>	<b>\$195,617,321</b>	<b>\$192,233,305</b>	<b>\$195,001,944</b>	<b>\$197,756,093</b>	<b>1.4%</b>

**Total Expenditures  
Combined Official Budget**

	Original Budget 2017-2018	Original Budget 2018-2019	Original Budget 2019-2020	Original Budget 2020-2021	Original Budget 2021-2022	Percentage of Increase
General Fund	\$138,663,083	\$155,377,723	\$154,447,701	\$161,545,804	\$162,189,770	0.4%
Food Service	5,328,136	4,971,367	5,137,084	5,350,900	2,174,480	-59.4%
Debt Service	34,151,772	35,144,881	36,728,669	35,650,331	35,355,414	-0.8%
<b>Total</b>	<b>\$178,142,991</b>	<b>\$195,493,971</b>	<b>\$196,313,454</b>	<b>\$202,547,035</b>	<b>\$199,719,664</b>	<b>-1.4%</b>

## General Fund Revenues

General Fund Revenues reflect an increase of \$6,067,648 from the prior year’s Amended Budget. The increase is attributed to an increase in tax revenues. Prior year tax revenues were estimated based upon the initial estimate of property values. Certified values were not published until after the creation of the budget. This year, projected tax revenue is \$146,939,857 versus prior year revenue of \$138,924,649.

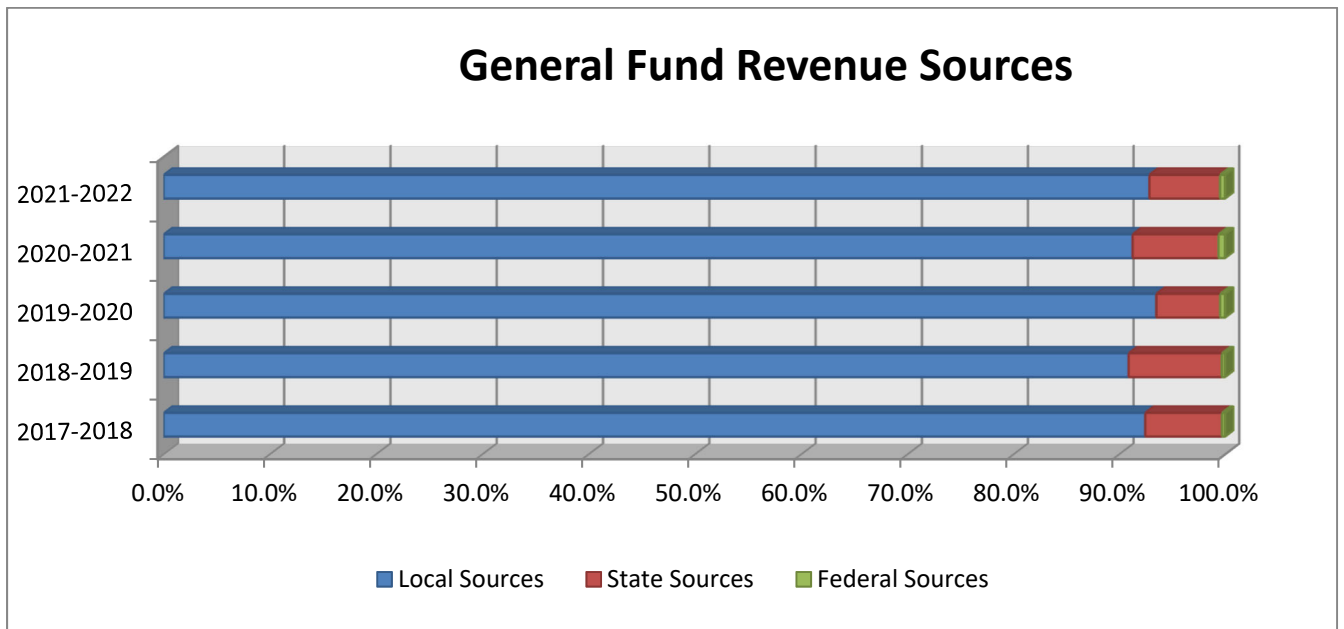
This year’s taxable assessed values were published on July 22nd. Growth of district values are approximately 6.8% over prior year. Estimated tax collected on the \$0.08 golden pennies not subject to recapture is \$11,300,000.

The following chart and graph both depict the General Fund Revenue Sources from 2018 through 2021.

**General Fund Revenue Sources**

	Original Budget 2017-2018	Original Budget 2018-2019	Original Budget 2019-2020	Original Budget 2020-2021	Original Budget 2021-2022	Percentage of Increase
Local Sources	\$126,783,240	\$141,158,096	\$142,106,157	\$140,815,149	\$148,930,357	5.8%
State Sources	9,950,768	13,701,021	9,176,495	12,541,208	10,726,829	-14.5%
Federal Sources	400,000	469,000	700,000	950,000	750,000	100.0%
<b>Total</b>	<b>\$137,134,008</b>	<b>\$155,328,117</b>	<b>\$151,982,652</b>	<b>\$154,306,357</b>	<b>\$160,407,186</b>	<b>4.0%</b>

\* All years include TRS On-Behalf. In 2021-2022 the amount is \$ 6,365,458



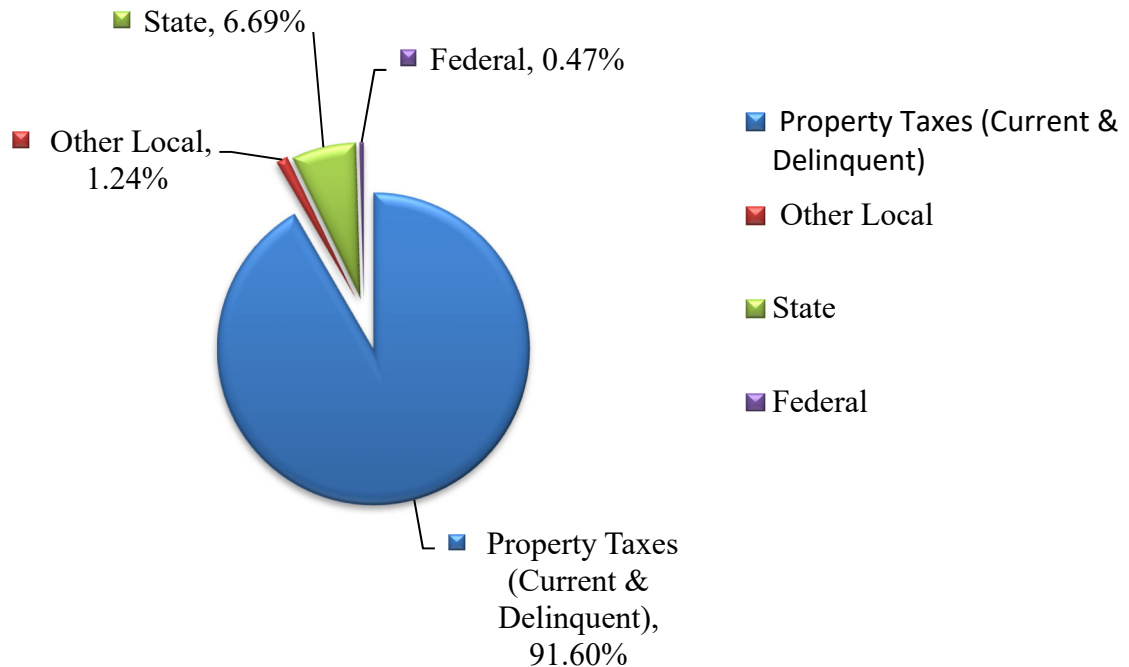
The District is very appreciative of the contributions the City of Coppell has made to the District's local revenue. This year the District will receive up to \$62,500 to fund crossing guards, within the city limits. Additionally, the City provides School Resource Officers for schools within the City of Coppell at 50% cost to the District.

The General Fund Revenue Sources Chart reflects the details of the General Fund Revenue. State revenues account for 6.69% of the District's Total General Fund revenue and Federal revenues account for 0.47%. Local Property Tax revenue accounts for 91.6% while Other Local Revenue Sources account for 1.24% of the total General Fund revenue.

### General Fund Revenue Sources

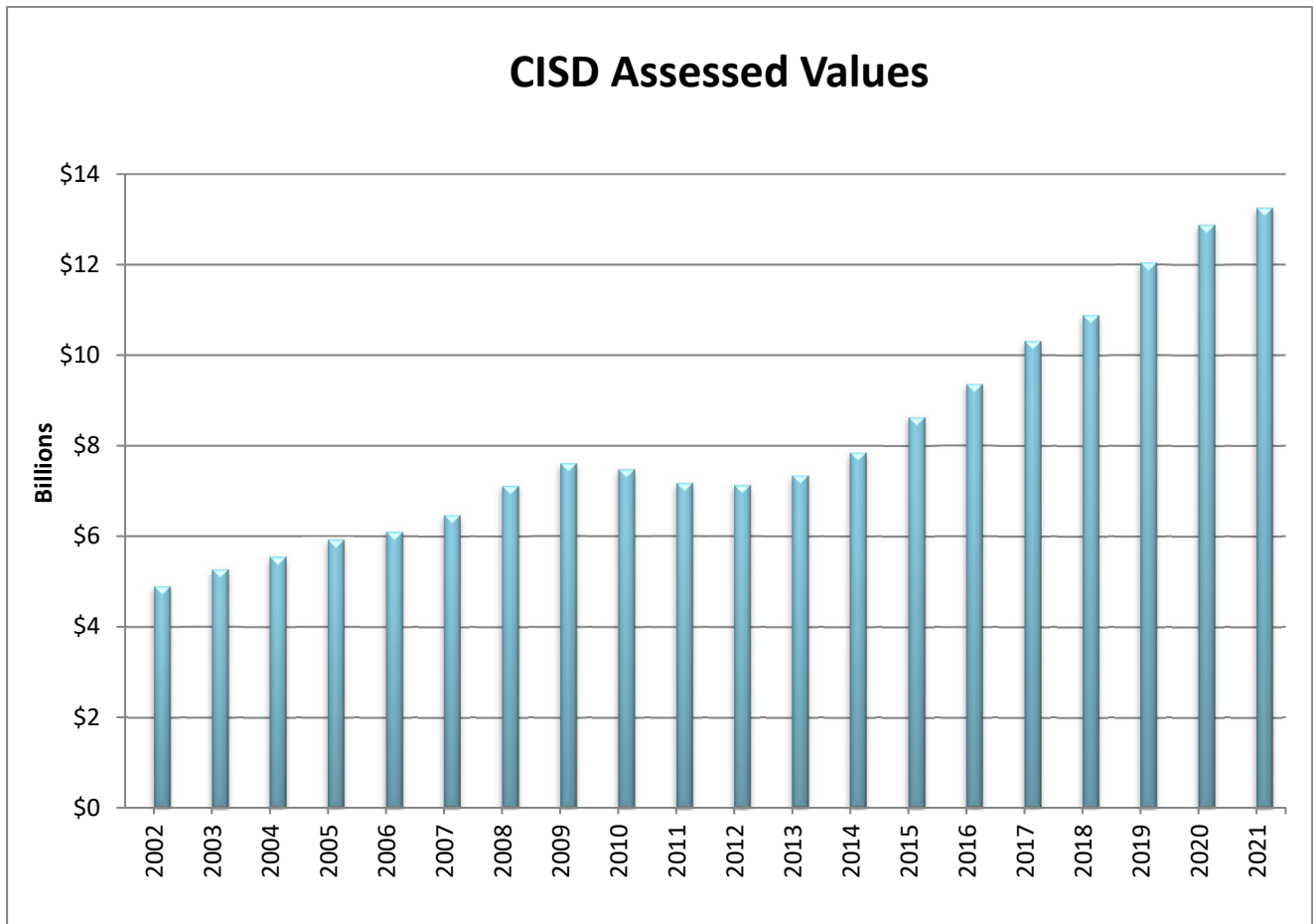
Local		
Property Taxes (Current & Delinquent)	\$146,939,857	91.60%
Other Local	1,990,500	1.24%
State	10,726,829	6.69%
Federal	750,000	0.47%
<b>Total General Fund Revenue Sources</b>	<b>\$160,407,186</b>	<b>100.00%</b>

### General Fund Revenue Sources



## Certified Assessed Property Values

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 the calculation of the district's entitlement and the calculation of the amount of revenue that exceeds the entitlement and will be paid back to the state as recapture under Texas Education Code Chapter 49 provisions. The District's assessed property value history is shown in graphic form. A detailed history of the District's assessed values is provided in the Appendices.



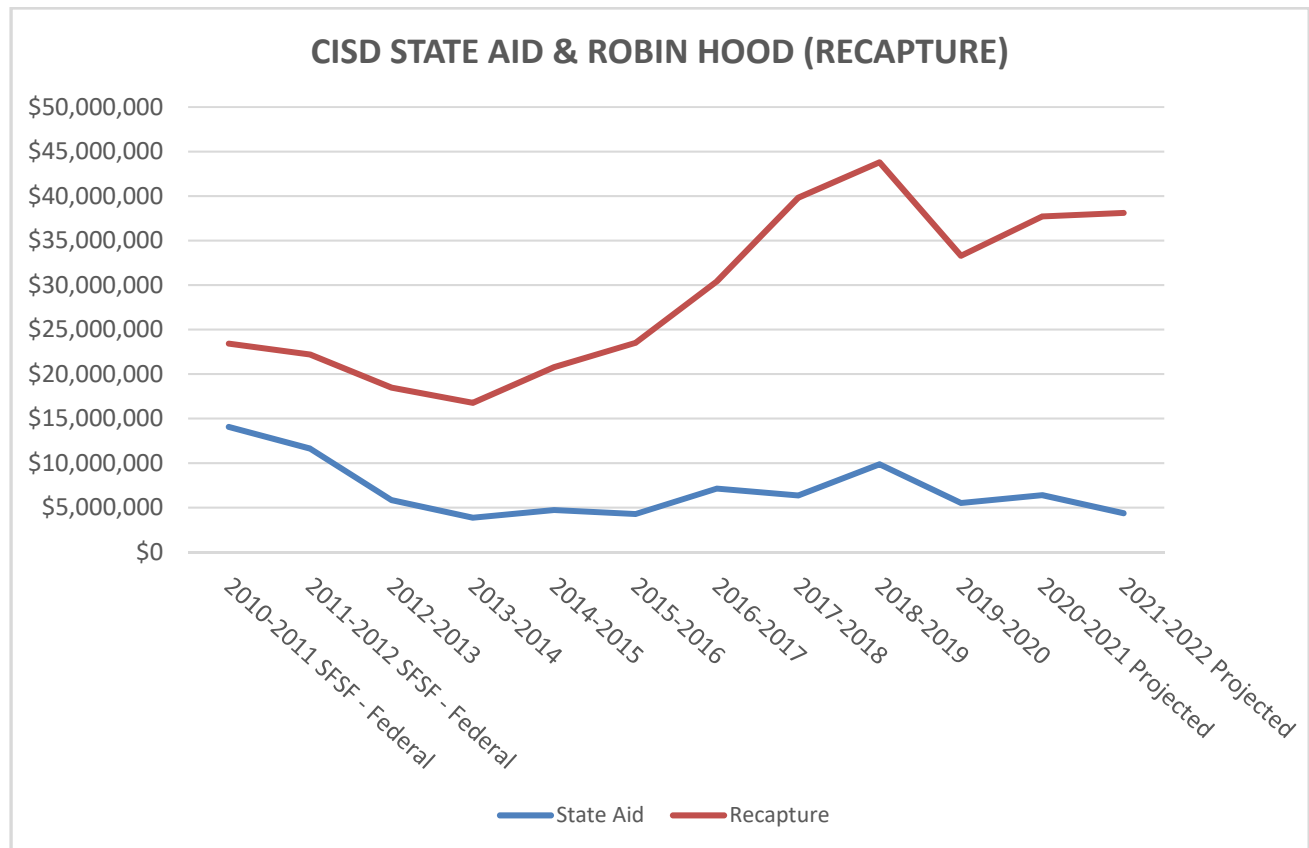


## Recapture Payments (Robin Hood), State Aid and Local Property Taxes

House Bill 3 repealed Chapter 41 of the Texas Education Code that determined the method by which wealth would be equalized between districts. In its place, Chapter 49 requires that a district reduce its tier one tax revenue to a level not to exceed the district's entitlement under Section 48.266 (a) (1) less the district's distribution from the state available school fund. The state recovers the excess revenue from the district through a recapture mechanism and shares that revenue with districts that collect less than their entitlement from their own tax revenues.

For the most part, districts are entitled to an amount of funding based upon the students that attend. The first source of funding is the district's collection of local property taxes. If enough taxes are not collected, the state makes up the difference. In the case that a district collects more than its entitlement through tax collections, the excess revenue is recaptured. The compression of tax rates required by House Bill 3 means that less tax revenue will be collected and, therefore, less revenue will be recaptured by the state.

The chart tracks State Aid versus Recapture (Robin Hood) over the last twelve years. As you can see, the gap between state aid and recapture was widening until the implementation of House Bill 3 during the 2019-20 school year.



Under the current Texas school funding laws, the District is legally required to expend an estimated \$38,116,806 of 2021-2022 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 23.5% of the General Fund Budget. Since the inception of Robin Hood, the District will have paid approximately \$695,542,659 of local tax dollars to the state or partnering districts at the end of the fiscal year.

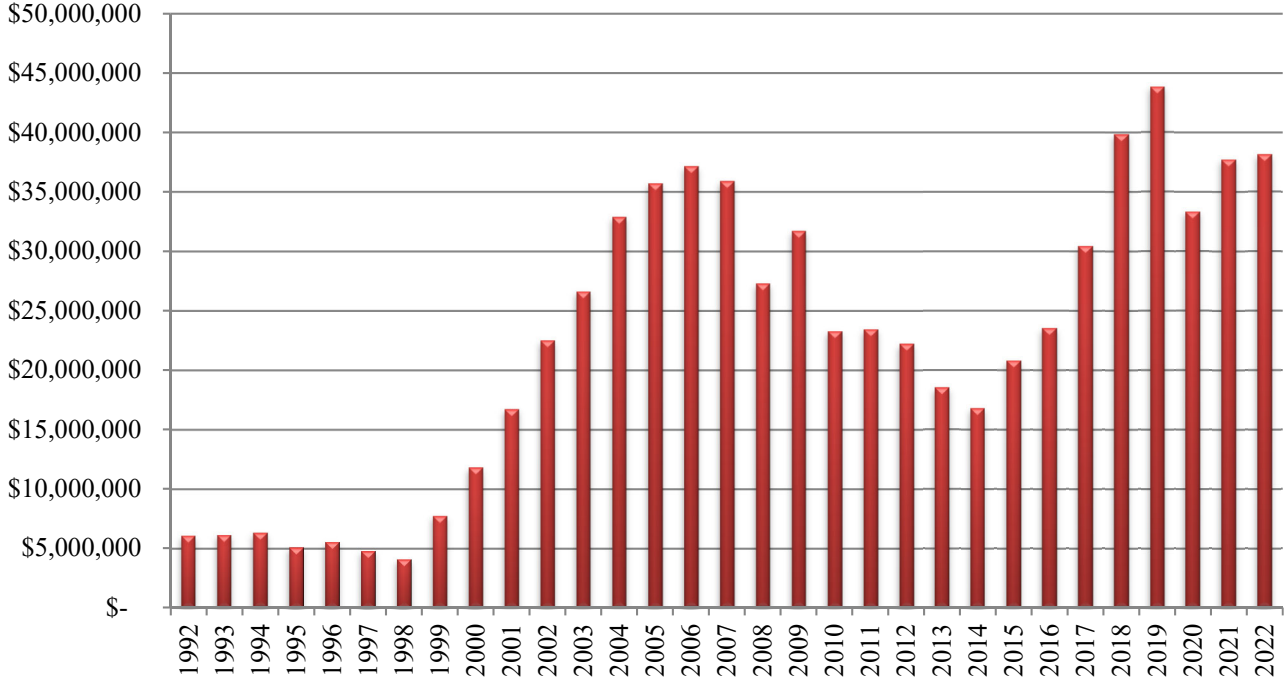
Below is a detailed list of annual Robin Hood payments made since inception through year-end 2021.

### Robin Hood Payment History

YEAR	PAYMENT	YEAR	PAYMENT
1992	\$ 6,068,560	2007	35,889,496
1993	6,126,018	2008	27,285,332
1994	6,321,255	2009	31,702,059
1995	5,089,471	2010	23,259,131
1996	5,557,812	2011	23,425,003
1997	4,793,558	2012	22,207,281
1998	4,088,827	2013	18,475,923
1999	7,729,881	2014	16,770,720
2000	11,807,564	2015	20,778,622
2001	16,704,560	2016	23,515,574
2002	22,492,228	2017	30,415,474
2003	26,601,662	2018	39,825,359
2004	32,869,100	2019	43,794,260
2005	35,699,673	2020	33,286,577
2006	37,137,688	Projected *2021	37,707,185
		Projected *2022	38,116,806
			<b>\$695,542,659</b>

Source: TEA Cost of Recapture report, (\*projected values from budget)

# Local Tax Dollars Recapture (Robin Hood Payment)



## **Budget Preparation**

Budget preparations and training began in January with principals and administrators. Budgets and detailed 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 5th. No Additional Funding requests were accepted this year. Typically, Additional Funding requests are reviewed by the Executive Leadership Team, and if approved, are included within the budget.

The campus allotments are based upon a per pupil amount of; \$89.88 elementary, \$117.07 middle school, and \$149.66 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 PEIMS snapshot date. This year budget reductions were passed along through the allotments for each campus (5%) and department (10%) in the district.

## **Budget Assumptions**

The 2021-2022 General Fund Budget was built on the assumptions of Refined Average Daily Attendance of 12,824 which is an increase of budgeted Refined Average Daily Attendance from the prior year of 119. Enrollment is projected to be 13,359. The assumption was made that the additional 119 students will maintain a 96% attendance rate. The District anticipates Current Operating Fund Property Tax Collections to be \$146,939,857 at a \$1.0472 Maintenance and Operations tax rate. The Debt Service Fund assumptions include a Current Tax Levy of \$34,281,590 at a \$0.2448 tax rate, Federal Revenue from Qualified School Construction Bonds of \$376,964 and \$207,684 in state aid for the loss attributed to the additional \$10,000 homestead exemption.

## **Salaries and Benefits**

The Board of Trustees elected to provide a 2% raise of midpoint/control point to all employees for the 2021-2022 school year. All teachers, nurses and librarians received a \$1,400 raise. The new beginning teacher's salary is \$56,500 compared to \$55,600 in the prior year. The District's contribution for employees with all TRS Care plans is \$325 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

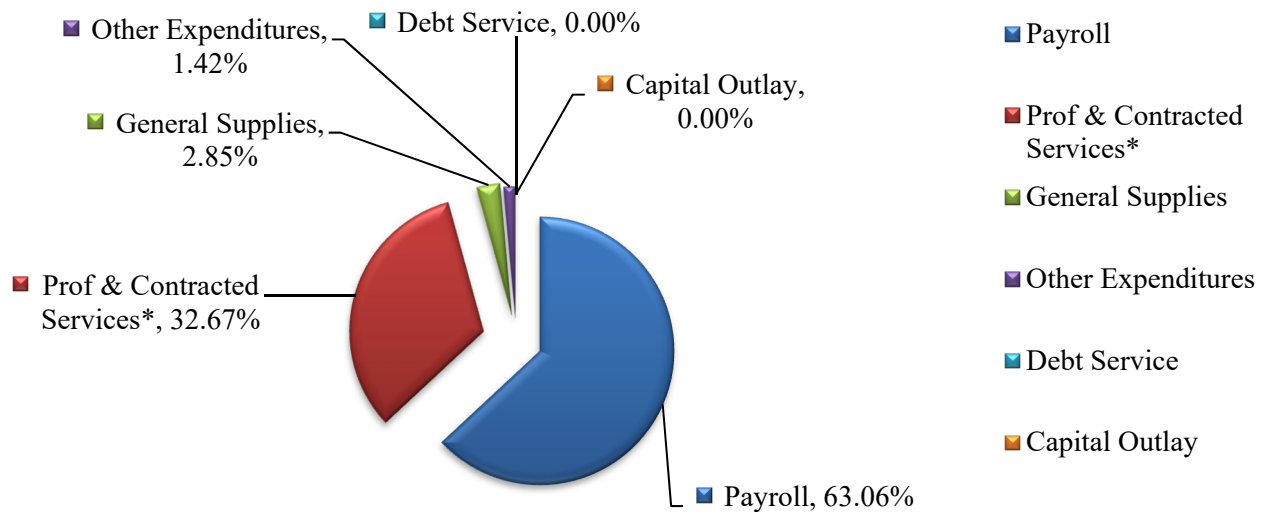
The following chart details the breakdown of Operating Fund Expenditures by objective and includes Recapture. The objectives listed reflect the nature of the expenditure.

### General Fund Object Expenditures

Payroll	\$102,271,910	63.06%
Prof & Contracted Services*	52,985,185	32.67%
General Supplies	4,624,804	2.85%
Other Expenditures	2,307,871	1.42%
Debt Service	-	0.00%
Capital Outlay	-	0.00%
<b>Total</b>	<b>\$162,189,770</b>	<b>100.00%</b>

\*Includes Recapture of \$38,116,806

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



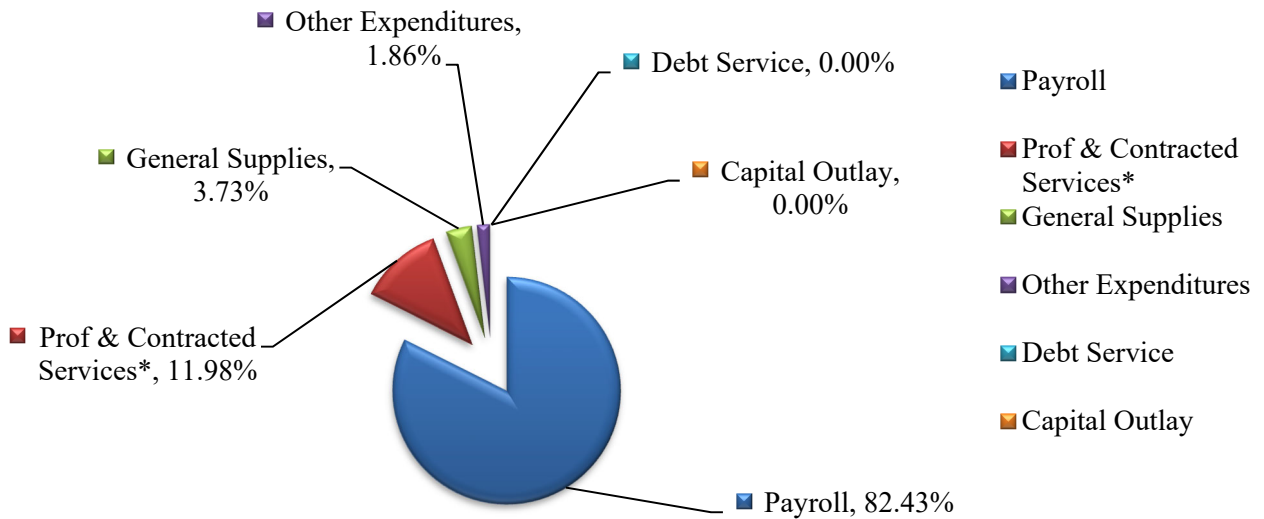
The information below shows that, excluding Recapture (Robin Hood), payroll accounts for a total of 82.43% of the District’s budgeted expenditures.

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

Payroll	\$102,271,910	82.43%
Prof & Contracted Services*	14,868,379	11.98%
General Supplies	4,624,804	3.73%
Other Expenditures	2,307,871	1.86%
Debt Service	-	0.00%
Capital Outlay	-	0.00%
<b>Total</b>	<b>\$124,072,964</b>	<b>100.00%</b>

\*Excludes Recapture

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

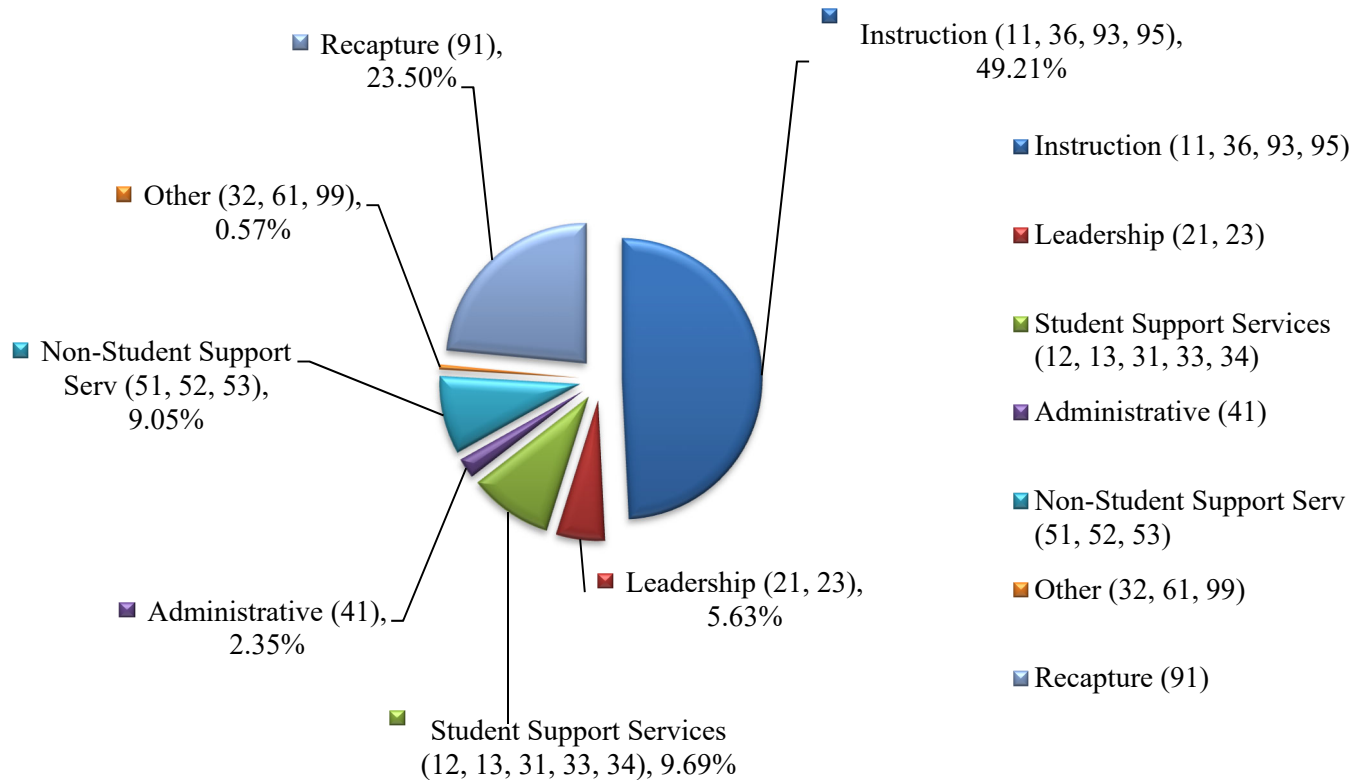


The following expenditure information is broken into functional categories which represent the general operational area in a school district and groups together related activities.

### General Fund Functional Category Expenditures

Instruction (11, 36, 93, 95)	\$79,809,290	49.21%
Leadership (21, 23)	9,132,813	5.63%
Student Support Services (12, 13, 31, 33, 34)	15,713,061	9.69%
Administrative (41)	3,812,345	2.35%
Non-Student Support Serv (51, 52, 53)	14,678,395	9.05%
Other (32, 61, 99)	927,060	0.57%
Recapture (91)	38,116,806	23.50%
<b>Total</b>	<b>\$162,189,770</b>	<b>100.00%</b>

### General Fund Functional Category Expenditures

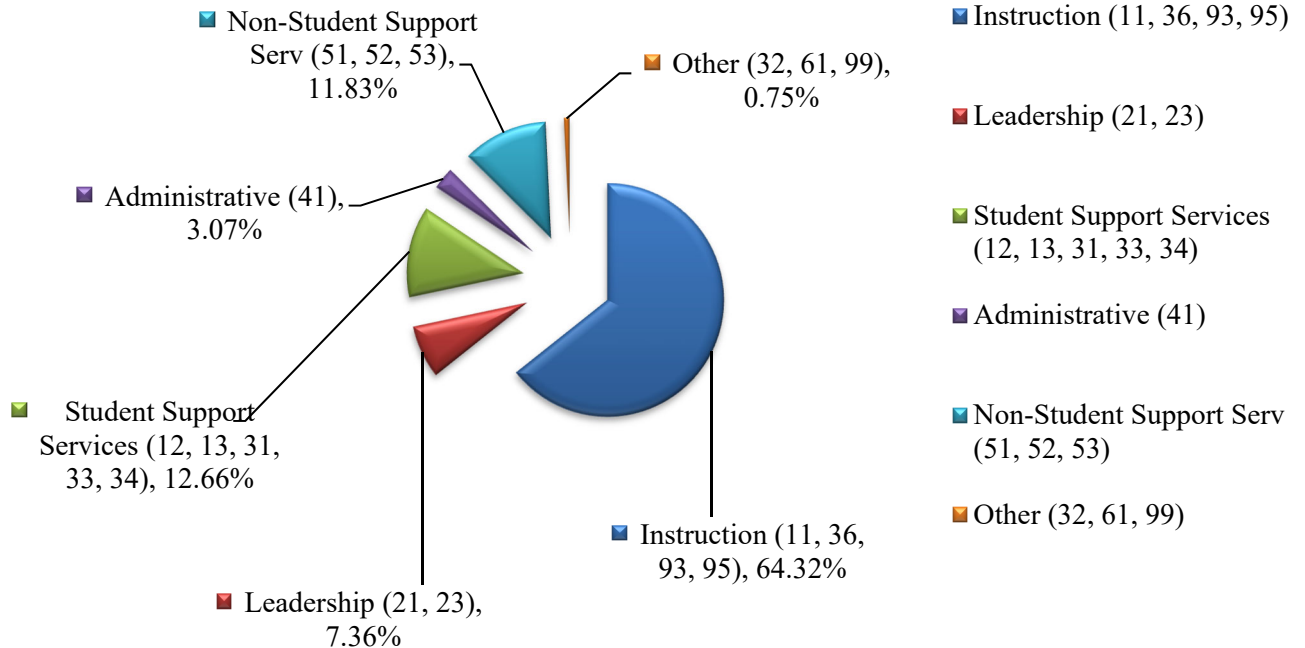


The following information reflects the General Fund category expenditures, excluding Recapture (Robin Hood). Note that the District spends approximately 64.32% of its General Fund dollars towards direct instruction (functions 11, 36, 93, and 95).

### General Fund Functional Category Expenditures - Excluding Recapture

Instruction (11, 36, 93, 95)	\$79,809,290	64.32%
Leadership (21, 23)	9,132,813	7.36%
Student Support Services (12, 13, 31, 33, 34)	15,713,061	12.66%
Administrative (41)	3,812,345	3.07%
Non-Student Support Serv (51, 52, 53)	14,678,395	11.83%
Other (32, 61, 99)	927,060	0.75%
<b>Total</b>	<b>\$124,072,964</b>	<b>100.00%</b>

### General Fund Functional Category Expenditures Excluding Recapture





## 2021-22 Proposed budget on a PER ADA basis

General Fund	2021-2022			2020-2021			% change in Budget	% change per ADA
	Proposed Budget	% of Total	Cost per ADA	Amended Budget	% of Total	Cost per ADA		
<b>By Function:</b>								
11 Instruction	\$ 77,285,675	47.7%	6,027	\$ 78,664,037	48.7%	6,192	-1.8%	-2.7%
12 Instructional Resource & Media Services	1,593,691	1.0%	124	1,744,703	1.1%	137	-8.7%	-9.5%
13 Curriculum & Instructional Staff Development	2,993,434	1.8%	233	3,179,861	2.0%	250	-5.9%	-6.7%
21 Instructional Leadership	2,586,622	1.6%	202	2,583,243	1.6%	203	0.1%	-0.8%
23 School Leadership	6,546,191	4.0%	510	6,760,840	4.2%	532	-3.2%	-4.1%
31 Guidance, Counseling & Evaluation Services	4,425,264	2.7%	345	4,526,320	2.8%	356	-2.2%	-3.1%
32 Social Services	238,378	0.1%	19	235,849	0.1%	19	1.1%	0.1%
33 Health Services	1,518,672	0.9%	118	1,514,684	0.9%	119	0.3%	-0.7%
34 Student (Pupil) Transportation	5,182,000	3.2%	404	4,938,900	3.1%	389	4.9%	3.9%
36 Cocurricular/Extracurricular Activities	2,428,615	1.5%	189	2,448,681	1.5%	193	-0.8%	-1.7%
41 General Administration	3,812,345	2.4%	297	3,927,967	2.4%	309	-2.9%	-3.8%
51 Plant Maintenance & Operations	9,421,872	5.8%	735	10,858,642	6.7%	855	-13.2%	-14.0%
52 Security & Monitoring Services	1,250,281	0.8%	97	1,273,971	0.8%	100	-1.9%	-2.8%
53 Data Processing Services	4,006,242	2.5%	312	4,261,271	2.6%	335	-6.0%	-6.9%
61 Community Services	125,714	0.1%	10	183,931	0.1%	14	-31.7%	-32.3%
71 Debt Service	-	0.0%	-	-	0.0%	-	-	-
81 Facilities Acquisition & Construction	-	0.0%	-	-	0.0%	-	-	-
91 Recapture	38,116,806	23.5%	2,972	33,913,194	21.0%	2,669	12.4%	11.4%
93 Payments to Fiscal Agent/Member	60,000	0.0%	5	60,000	0.0%	5	0.0%	-0.9%
95 Payments to Juvenile Justice Alternative	35,000	0.0%	3	35,000	0.0%	3	0.0%	-0.9%
99 Other Governmental Charges	562,968	0.3%	44	565,160	0.3%	44	-0.4%	-1.3%
	<u>\$ 162,189,770</u>	<u>100.0%</u>	<u>\$ 12,647</u>	<u>\$ 161,676,254</u>	<u>100.0%</u>	<u>\$ 12,725</u>	0.3%	-0.6%
<b>By Object:</b>								
6100 Payroll costs	\$ 102,271,910	63.1%	7,975	\$ 103,454,030	64.0%	8,143	-1.1%	-2.1%
6200 Professional & Contracted Services	52,985,185	32.7%	4,132	49,743,650	30.8%	3,915	6.5%	5.5%
6300 Supplies & Materials	4,624,804	2.9%	361	5,970,513	3.7%	470	-22.5%	-23.3%
6400 Other Operating Expenditures	2,307,871	1.4%	180	2,457,211	1.5%	193	-6.1%	-6.9%
6500 Debt Service	-	0.0%	-	-	0.0%	-	-	-
6600 Capital Outlay	-	0.0%	-	50,850	0.0%	4	-100.0%	-100.0%
	<u>\$ 162,189,770</u>	<u>100.0%</u>	<u>\$ 12,647</u>	<u>\$ 161,676,254</u>	<u>100.0%</u>	<u>\$ 12,725</u>	0.3%	-0.6%
<b>By Functional Group:</b>								
Instruction (FN: 11, 36, 93, 95)	\$ 79,809,290	49.2%	6,223	\$ 81,207,718	50.2%	6,392	-1.7%	-2.6%
Instructional Leadership (FN: 21, 23)	9,132,813	5.6%	712	9,344,083	5.8%	735	-2.3%	-3.2%
Student Support Services (FN: 12,13,31,33,34)	15,713,061	9.7%	1,225	15,904,468	9.8%	1,252	-1.2%	-2.1%
Administration (FN: 41)	3,812,345	2.4%	297	3,927,967	2.4%	309	-2.9%	-3.8%
Non-Student Support Services (FN: 51,52,53)	14,678,395	9.1%	1,145	16,393,884	10.1%	1,290	-10.5%	-11.3%
Other (FN: 32,61,99)	927,060	0.6%	72	984,940	0.6%	78	-5.9%	-6.7%
Recapture (FN: 91)	38,116,806	23.5%	2,972	33,913,194	21.0%	2,669	12.4%	11.4%
	<u>\$ 162,189,770</u>	<u>100.0%</u>	<u>\$ 12,647</u>	<u>\$ 161,676,254</u>	<u>100.0%</u>	<u>\$ 12,725</u>	0.3%	-0.6%
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>	<b>12,824</b>			<b>12,705</b>				

## 2021-22 Proposed budget on a PER ADA basis excluding recapture

### WITHOUT RECAPTURE

General Fund	2021-2022			2020-2021			% change in Budget	% change per ADA
	Proposed Budget	% of Total	Cost per ADA	Amended Budget	% of Total	Cost per ADA		
<b>By Function:</b>								
11 Instruction	\$ 77,285,675	62.3%	6,027	\$ 78,664,037	61.6%	6,192	-1.8%	-2.7%
12 Instructional Resource & Media Services	1,593,691	1.3%	124	1,744,703	1.4%	137	-8.7%	-9.5%
13 Curriculum & Instructional Staff Development	2,993,434	2.4%	233	3,179,861	2.5%	250	-5.9%	-6.7%
21 Instructional Leadership	2,586,622	2.1%	202	2,583,243	2.0%	203	0.1%	-0.8%
23 School Leadership	6,546,191	5.3%	510	6,760,840	5.3%	532	-3.2%	-4.1%
31 Guidance, Counseling & Evaluation Services	4,425,264	3.6%	345	4,526,320	3.5%	356	-2.2%	-3.1%
32 Social Services	238,378	0.2%	19	235,849	0.2%	19	1.1%	0.1%
33 Health Services	1,518,672	1.2%	118	1,514,684	1.2%	119	0.3%	-0.7%
34 Student (Pupil) Transportation	5,182,000	4.2%	404	4,938,900	3.9%	389	4.9%	3.9%
36 Cocurricular/Extracurricular Activities	2,428,615	2.0%	189	2,448,681	1.9%	193	-0.8%	-1.7%
41 General Administration	3,812,345	3.1%	297	3,927,967	3.1%	309	-2.9%	-3.8%
51 Plant Maintenance & Operations	9,421,872	7.6%	735	10,858,642	8.5%	855	-13.2%	-14.0%
52 Security & Monitoring Services	1,250,281	1.0%	97	1,273,971	1.0%	100	-1.9%	-2.8%
53 Data Processing Services	4,006,242	3.2%	312	4,261,271	3.3%	335	-6.0%	-6.9%
61 Community Services	125,714	0.1%	10	183,931	0.1%	14	-31.7%	-32.3%
71 Debt Service	-	0.0%	-	-	0.0%	-	-	-
81 Facilities Acquisition & Construction	-	0.0%	-	-	0.0%	-	-	-
91 Recapture (REMOVED)	-	0.0%	-	-	0.0%	-	-	-
93 Payments to Fiscal Agent/Member	60,000	0.0%	5	60,000	0.0%	5	0.0%	-0.9%
95 Payments to Juvenile Justice Alternative	35,000	0.0%	3	35,000	0.0%	3	0.0%	-0.9%
99 Other Governmental Charges	562,968	0.5%	44	565,160	0.4%	44	-0.4%	-1.3%
	<u>\$ 124,072,964</u>	<u>100.0%</u>	<u>\$ 9,675</u>	<u>\$ 127,763,060</u>	<u>100.0%</u>	<u>\$ 10,056</u>	-2.9%	-3.8%
<b>By Object:</b>								
6100 Payroll costs	\$ 102,271,910	82.4%	7,975	\$ 103,454,030	81.0%	8,143	-1.1%	-2.1%
6200 Professional & Contracted Services	14,868,379	12.0%	1,159	15,830,456	12.4%	1,246	-6.1%	-6.9%
6300 Supplies & Materials	4,624,804	3.7%	361	5,970,513	4.7%	470	-22.5%	-23.3%
6400 Other Operating Expenditures	2,307,871	1.9%	180	2,457,211	1.9%	193	-6.1%	-6.9%
6500 Debt Service	-	0.0%	-	-	0.0%	-	-	-
6600 Capital Outlay	-	0.0%	-	50,850	0.0%	4	-100.0%	-100.0%
	<u>\$ 124,072,964</u>	<u>100.0%</u>	<u>\$ 9,675</u>	<u>\$ 127,763,060</u>	<u>100.0%</u>	<u>\$ 10,056</u>	-2.9%	-3.8%
<b>By Functional Group:</b>								
Instruction (FN: 11, 36, 93, 95)	\$ 79,809,290	64.3%	6,223	\$ 81,207,718	63.6%	6,392	-1.7%	-2.6%
Instructional Leadership (FN: 21, 23)	9,132,813	7.4%	712	9,344,083	7.3%	735	-2.3%	-3.2%
Student Support Services (FN: 12,13,31,33,34)	15,713,061	12.7%	1,225	15,904,468	12.4%	1,252	-1.2%	-2.1%
Administration (FN: 41)	3,812,345	3.1%	297	3,927,967	3.1%	309	-2.9%	-3.8%
Non-Student Support Services (FN: 51,52,53)	14,678,395	11.8%	1,145	16,393,884	12.8%	1,290	-10.5%	-11.3%
Other (FN: 32,61,99)	927,060	0.7%	72	984,940	0.8%	78	-5.9%	-6.7%
Recapture (FN: 91)	-	0.0%	-	-	0.0%	-	-	-
	<u>\$ 124,072,964</u>	<u>100.0%</u>	<u>\$ 9,675</u>	<u>\$ 127,763,060</u>	<u>100.0%</u>	<u>\$ 10,056</u>	-2.9%	-3.8%
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>	<b>12,824</b>			<b>12,705</b>				

**OFFICIAL  
BUDGET  
for  
GENERAL,  
FOOD SERVICE and  
DEBT SERVICE  
FUNDS**

**COPPELL INDEPENDENT SCHOOL DISTRICT  
COMBINED BUDGET SUMMARY  
2021-2022**

Estimated Revenue Sources	GENERAL FUND	FOOD SERVICE	DEBT SERVICE	MEMORANDUM TOTAL
Local	\$148,930,357	\$0	\$34,356,590	\$183,286,947
State	10,726,829	65,469	207,684	10,999,982
Federal	750,000	2,342,200	376,964	3,469,164
<b>Total Budgeted Revenue Sources</b>	<b>\$160,407,186</b>	<b>\$2,407,669</b>	<b>\$34,941,238</b>	<b>\$197,756,093</b>

**Total Expenditures**

11 Instruction*	77,285,675	-	-	77,285,675
12 Instructional Resource & Media Services	1,593,691	-	-	1,593,691
13 Curriculum & Instructional Staff Development	2,993,434	-	-	2,993,434
21 Instructional Leadership	2,586,622	-	-	2,586,622
23 School Leadership	6,546,191	-	-	6,546,191
31 Guidance, Counseling & Evaluation Services	4,425,264	-	-	4,425,264
32 Social Services	238,378	-	-	238,378
33 Health Services	1,518,672	-	-	1,518,672
34 Student (Pupil) Transportation	5,182,000	-	-	5,182,000
35 Food Service	-	2,174,480	-	2,174,480
36 Cocurricular/Extracurricular Activities	2,428,615	-	-	2,428,615
41 General Administration	3,812,345	-	-	3,812,345
51 Plant Maintenance & Operations	9,421,872	-	-	9,421,872
52 Security & Monitoring Services	1,250,281	-	-	1,250,281
53 Data Processing Services	4,006,242	-	-	4,006,242
61 Community Services	125,714	-	-	125,714
71 Debt Service	-	-	35,355,414	35,355,414
81 Facilities Acquisition & Construction	-	-	-	-
91 Contracted Instr Servs Between School Dist.	38,116,806	-	-	38,116,806
93 Payments to Fiscal Agent/Member SS	60,000	-	-	60,000
95 Payments to JJAEP	35,000	-	-	35,000
99 Other Governmental Charges	562,968	-	-	562,968

<b>Total Appropriated Expenditures</b>	<b>\$162,189,770</b>	<b>\$2,174,480</b>	<b>\$35,355,414</b>	<b>\$199,719,664</b>
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**Estimated Fund Balance**

3000 Budgeted Unassigned Fund Balance	67,794,160	0	9,502,404	77,296,564
Budgeted Increase (Decrease) in Fund Balance	(1,782,584)	233,189	(414,176)	(1,963,571)
3000 Budgeted Ending Unassigned Fund Balance	<b>\$66,011,576</b>	<b>\$233,189</b>	<b>\$9,088,228</b>	<b>\$75,332,993</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 \$12,000 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  
2021-2022**

Estimated Revenue Sources	2020-21 Original Budget	2020-21 Amended Budget	2021-22 Original Budget	Increase/ (Decrease) 2020-21 Amended to 2021-22 Original	% of Change 2020-21 Amended to 2021-22 Original
<b>Local</b>					
Property Taxes (Current & Delinquent)	\$138,924,649	\$139,174,649	\$146,939,857	\$7,765,208	5.6%
Other Local	1,890,500	1,652,100	1,990,500	338,400	20.5%
<b>State</b>	12,541,208	12,541,208	10,726,829	(1,814,379)	-14.5%
<b>Federal &amp; Other Sources</b>	950,000	951,031	750,000	(201,031)	-21.1%
<b>Total Budgeted Revenue Sources</b>	<b>\$154,306,357</b>	<b>\$154,318,988</b>	<b>\$160,407,186</b>	<b>\$6,088,198</b>	<b>3.9%</b>
<b>Total Expenditures</b>					
11 Instruction*	78,598,458	78,664,037	77,285,675	(1,378,362)	-1.8%
12 Instructional Resource & Media Services	1,739,703	1,744,703	1,593,691	(151,012)	-8.7%
13 Curriculum & Instructional Staff Development	3,227,046	3,179,861	2,993,434	(186,427)	-5.9%
21 Instructional Leadership	2,606,300	2,583,243	2,586,622	3,379	0.1%
23 School Leadership	6,764,463	6,760,840	6,546,191	(214,649)	-3.2%
31 Guidance, Counseling & Evaluation Services	4,542,500	4,526,320	4,425,264	(101,056)	-2.2%
32 Social Services	237,504	235,849	238,378	2,529	0.0%
33 Health Services	1,512,654	1,514,684	1,518,672	3,988	0.3%
34 Student (Pupil) Transportation	4,938,900	4,938,900	5,182,000	243,100	4.9%
35 Food Service	-	-	-	-	-
36 Cocurricular/Extracurricular Activities	2,453,802	2,448,681	2,428,615	(20,066)	-0.8%
41 General Administration	3,927,867	3,927,967	3,812,345	(115,622)	-2.9%
51 Plant Maintenance & Operations	10,848,611	10,858,642	9,421,872	(1,436,770)	-13.2%
52 Security & Monitoring Services	1,273,971	1,273,971	1,250,281	(23,690)	-1.9%
53 Data Processing Services	4,116,740	4,261,271	4,006,242	(255,029)	-6.0%
61 Community Services	183,931	183,931	125,714	(58,217)	-31.7%
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	-	-	-	-
91 Contracted Instr Servs Between School Dist.	33,913,194	33,913,194	38,116,806	4,203,612	12.4%
93 Payments to Fiscal Agent/Member SS	60,000	60,000	60,000	-	0.0%
95 Payments to JJAEP	35,000	35,000	35,000	-	0.0%
99 Other Governmental Charges	565,160	565,160	562,968	(2,192)	-0.4%
<b>Total Appropriated Expenditures</b>	<b>\$161,545,804</b>	<b>\$161,676,254</b>	<b>\$162,189,770</b>	<b>\$513,516</b>	<b>0.3%</b>
<b>Estimated Fund Balance</b>					
<b>3600</b> Budgeted Unassigned Fund Balance	64,351,326	64,351,326	67,794,160		
Budgeted Increase (Decrease) in Fund Balance	(7,239,447)	(7,357,266)	(1,782,584)		
<b>3600</b> Budgeted Ending Unassigned Fund Balance	<b>\$57,111,879</b>	<b>\$56,994,060</b>	<b>\$66,011,576</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 \$12,000 separately identified for this purpose.

**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND REVENUE COMPARISON  
2021-2022**

Estimated Revenue Sources	2020-21 Original Budget	2020-21 Amended Budget	2021-22 Original Budget	Increase/ (Decrease) 2020-21 Amended to 2021-22 Original
<b>5700.00 Local Sources</b>				
5711.00 Taxes, Current Year Levy	\$138,924,649	\$138,924,649	\$146,939,857	\$8,015,208
5712.00 Taxes, Prior Years	-	-	\$0	-
5719.00 Penalties, Interest, Other Tax Rev.	250,000	250,000	\$250,000	-
5730.00 Tuition & Fees; Summer School	-	-	\$0	-
5742.00 Interest Earnings	750,000	750,000	\$750,000	-
5743.00 Rental Facilities	140,000	140,000	\$140,000	-
5744.00 Gifts & Bequests	-	9,000	\$0	(9,000)
5745.00 Insurance Recovery	-	-	\$0	-
5749.00 Miscellaneous Revenue	143,000	145,600	\$135,000	(10,600)
5749.45 Revenue from City of Coppell	62,500	62,500	\$62,500	-
5749.36 Sprint Tower Revenue	40,000	40,000	\$50,000	10,000
5749.37 Parking Fees	50,000	50,000	\$50,000	-
5749.38 Co/Extra Curricular Fees	200,000	200,000	\$200,000	-
5749.39 Transportation Fees	25,000	25,000	\$25,000	-
5752.00 Athletic Activity	205,000	205,000	\$232,000	27,000
5757.00 Cocurricular Enterprising Services	25,000	25,000	\$96,000	71,000
<b>Total Local Sources</b>	140,815,149	140,826,749	148,930,357	8,103,608
<b>5800.00 State Sources</b>				
5811.00 Available School Fund	\$5,045,877	\$5,045,877	\$2,494,598	-\$2,551,279
5812.00 Foundation School Fund	1,356,505	1,356,505	\$1,866,773	510,268
5831.00 TRS/TRS-Care On-Behalf	6,138,826	6,138,826	\$6,365,458	226,632
5829.00 Other State Revenue	-	20,550	-	(20,550)
<b>Total State Sources</b>	12,541,208	12,561,758	10,726,829	-1,834,929
<b>5900.00 Federal Sources</b>	950,000	950,000	\$750,000	(200,000)
<b>Total Federal Sources</b>	950,000	950,000	750,000	(200,000)
<b>7900.00 Other Sources</b>	-	1,031	-	(1,031)
<b>Total Budgeted Revenue Sources</b>	<b>\$154,306,357</b>	<b>\$154,339,538</b>	<b>\$160,407,186</b>	<b>6,067,648</b>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET COMPARISON  
2021-2022**

	<b>2020-21 Original Budget</b>	<b>2020-21 Amended Budget</b>	<b>2021-22 Original Budget</b>	<b>Increase/ (Decrease) 2020-21 Amended to 2021-22</b>
<b>Expenditures</b>				
<b>11 Instruction</b>				
6100 Payroll costs	\$74,619,995	\$74,671,554	\$74,200,939	(470,615)
6200 Professional & Contracted Services	721,515	616,371	654,408	38,037
6300 Supplies & Materials	2,784,839	2,954,992	2,116,994	(837,998)
6400 Other Operating Expenditures	472,109	421,120	313,334	(107,786)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
11 Total Instruction	<u>78,598,458</u>	<u>78,664,037</u>	<u>77,285,675</u>	<u>(1,378,362)</u>
<b>12 Instructional Resource &amp; Media Services</b>				
6100 Payroll costs	1,660,228	1,659,613	1,512,282	(147,331)
6200 Professional & Contracted Services	7,900	8,800	11,400	2,600
6300 Supplies & Materials	45,845	56,259	46,474	(9,785)
6400 Other Operating Expenditures	25,730	20,031	23,535	3,504
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
12 Total Inst. Resource & Media Services	<u>1,739,703</u>	<u>1,744,703</u>	<u>1,593,691</u>	<u>(151,012)</u>
<b>13 Curriculum &amp; Instructional Staff Development</b>				
6100 Payroll costs	3,089,366	3,079,726	2,897,329	(182,397)
6200 Professional & Contracted Services	64,550	36,415	29,020	(7,395)
6300 Supplies & Materials	28,083	17,803	20,480	2,677
6400 Other Operating Expenditures	45,047	45,917	46,605	688
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
13 Total Curr. & Inst. Staff Development	<u>3,227,046</u>	<u>3,179,861</u>	<u>2,993,434</u>	<u>(186,427)</u>
<b>21 Instructional Leadership</b>				
6100 Payroll costs	2,494,625	2,504,931	2,458,070	(46,861)
6200 Professional & Contracted Services	25,900	16,376	24,950	8,574
6300 Supplies & Materials	18,230	28,797	50,247	21,450
6400 Other Operating Expenditures	67,545	33,139	53,355	20,216
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
21 Total Instructional Leadership	<u>2,606,300</u>	<u>2,583,243</u>	<u>2,586,622</u>	<u>3,379</u>
<b>23 School Leadership</b>				
6100 Payroll costs	6,551,443	6,552,894	6,346,348	(206,546)
6200 Professional & Contracted Services	35,170	38,376	35,120	(3,256)
6300 Supplies & Materials	44,135	49,299	44,391	(4,908)
6400 Other Operating Expenditures	133,715	120,271	120,332	61
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
23 School Leadership	<u>6,764,463</u>	<u>6,760,840</u>	<u>6,546,191</u>	<u>(214,649)</u>



**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET COMPARISON  
2021-2022**

	<b>2020-21 Original Budget</b>	<b>2020-21 Amended Budget</b>	<b>2021-22 Original Budget</b>	<b>Increase/ (Decrease) 2020-21 Amended to 2021-22 Original</b>
<b>Expenditures</b>				
<b>31 Guidance, Counseling &amp; Evaluation Services</b>				
6100 Payroll costs	3,879,152	3,876,727	4,026,349	149,622
6200 Professional & Contracted Services	38,177	26,277	32,805	6,528
6300 Supplies & Materials	594,537	585,836	340,935	(244,901)
6400 Other Operating Expenditures	30,634	37,480	25,175	(12,305)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
31 Total Guidance, Counseling & Eval. Svcs.	<u>4,542,500</u>	<u>4,526,320</u>	<u>4,425,264</u>	<u>(101,056)</u>
<b>32 Social Services</b>				
6100 Payroll costs	180,713	180,713	187,630	6,917
6200 Professional & Contracted Services	39,591	39,236	36,948	(2,288)
6300 Supplies & Materials	5,500	4,200	5,500	1,300
6400 Other Operating Expenditures	11,700	11,700	8,300	(3,400)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
32 Total Social Services	<u>237,504</u>	<u>235,849</u>	<u>238,378</u>	<u>2,529</u>
<b>33 Health Services</b>				
6100 Payroll costs	1,414,364	1,412,946	1,475,081	62,135
6200 Professional & Contracted Services	11,748	11,785	10,748	(1,037)
6300 Supplies & Materials	79,410	77,556	26,339	(51,217)
6400 Other Operating Expenditures	7,132	5,447	6,504	1,057
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	6,950	-	(6,950)
33 Total Health Services	<u>1,512,654</u>	<u>1,514,684</u>	<u>1,518,672</u>	<u>3,988</u>
<b>34 Student (Pupil) Transportation</b>				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	4,615,000	4,615,000	4,915,000	300,000
6300 Supplies & Materials	280,000	280,000	260,000	(20,000)
6400 Other Operating Expenditures	9,000	9,000	7,000	(2,000)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	34,900	34,900	-	(34,900)
34 Total Student (Pupil) Transportation	<u>4,938,900</u>	<u>4,938,900</u>	<u>5,182,000</u>	<u>243,100</u>
<b>36 Cocurricular/Extracurricular Activities</b>				
6100 Payroll costs	1,457,829	1,458,329	1,469,500	11,171
6200 Professional & Contracted Services	288,326	319,734	291,725	(28,009)
6300 Supplies & Materials	195,372	166,754	192,751	25,997
6400 Other Operating Expenditures	512,275	503,864	474,639	(29,225)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
36 Total Co/Extracurricular Activities	<u>2,453,802</u>	<u>2,448,681</u>	<u>2,428,615</u>	<u>(20,066)</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET COMPARISON  
2021-2022**

	<b>2020-21 Original Budget</b>	<b>2020-21 Amended Budget</b>	<b>2021-22 Original Budget</b>	<b>Increase/ (Decrease) 2020-21 Amended to 2021-22 Original</b>
<b>Expenditures</b>				
<b>41 General Administration</b>				
6100 Payroll costs	2,862,116	2,862,505	2,787,183	(75,322)
6200 Professional & Contracted Services	618,632	551,243	546,712	(4,531)
6300 Supplies & Materials	163,019	163,302	174,170	10,868
6400 Other Operating Expenditures	275,100	341,917	304,280	(37,637)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	9,000	9,000	-	(9,000)
41 Total General Administration	<u>3,927,867</u>	<u>3,927,967</u>	<u>3,812,345</u>	<u>(115,622)</u>
<b>51 Plant Maintenance &amp; Operations</b>				
6100 Payroll costs	2,244,111	2,244,111	1,980,263	(263,848)
6200 Professional & Contracted Services	7,444,533	7,454,564	6,289,155	(1,165,409)
6300 Supplies & Materials	339,942	339,942	302,942	(37,000)
6400 Other Operating Expenditures	820,025	820,025	849,512	29,487
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
51 Total Plant Maintenance & Operations	<u>10,848,611</u>	<u>10,858,642</u>	<u>9,421,872</u>	<u>(1,436,770)</u>
<b>52 Security &amp; Monitoring Services</b>				
6100 Payroll costs	363,071	363,071	321,181	(41,890)
6200 Professional & Contracted Services	857,400	857,400	892,400	35,000
6300 Supplies & Materials	53,500	53,500	36,700	(16,800)
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
52 Total Security & Monitoring Services	<u>1,273,971</u>	<u>1,273,971</u>	<u>1,250,281</u>	<u>(23,690)</u>
<b>53 Data Processing Services</b>				
6100 Payroll costs	2,464,979	2,464,979	2,520,541	55,562
6200 Professional & Contracted Services	509,450	578,719	465,020	(113,699)
6300 Supplies & Materials	1,115,011	1,190,273	1,005,381	(184,892)
6400 Other Operating Expenditures	27,300	27,300	15,300	(12,000)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
53 Total Data Processing Services	<u>4,116,740</u>	<u>4,261,271</u>	<u>4,006,242</u>	<u>(255,029)</u>
<b>61 Community Services</b>				
6100 Payroll costs	121,931	121,931	89,214	(32,717)
6200 Professional & Contracted Services	60,000	60,000	35,000	(25,000)
6300 Supplies & Materials	2,000	2,000	1,500	(500)
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
61 Total Community Services	<u>183,931</u>	<u>183,931</u>	<u>125,714</u>	<u>(58,217)</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET COMPARISON  
2021-2022**

	<b>2020-21 Original Budget</b>	<b>2020-21 Amended Budget</b>	<b>2021-22 Original Budget</b>	<b>Increase/ (Decrease) 2020-21 Amended to 2021-22 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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>91 Contracted Instructional Services Between School Districts</b>				
6100 Payroll Costs	-	-	-	-
6200 Professional & Contracted Services	33,913,194	33,913,194	38,116,806	4,203,612
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
91 Total contracted Instructional Services	<u>33,913,194</u>	<u>33,913,194</u>	<u>38,116,806</u>	<u>4,203,612</u>
<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	60,000	60,000	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
93 Total payments to fiscal agent/member	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
<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	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET COMPARISON  
2021-2022**

	<b>2020-21 Original Budget</b>	<b>2020-21 Amended Budget</b>	<b>2021-22 Original Budget</b>	<b>Increase/ (Decrease) 2020-21 Amended to 2021-22 Original</b>
<b>Expenditures</b>				
<b>99 Other Governmental Charges</b>				
6200 Professional & Contracted Services	565,160	565,160	562,968	(2,192)
<b>Total Appropriated Expenditures*</b>	<u>161,545,804</u>	<u>161,676,254</u>	<u>162,189,770</u>	<u>513,516</u>
<b>ESTIMATED FUND BALANCE</b>				
<b>3600</b> Budgeted Unassigned Fund Balance	64,351,326	64,351,326	67,794,160	
Budgeted Increase (Decrease) in Fund Balance	(7,239,447)	(7,336,716)	(1,782,584)	
<b>3600</b> Budgeted Ending Unassigned Fund Balance	<u>\$57,111,879</u>	<u>\$57,014,610</u>	<u>\$66,011,576</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 FUND BUDGETARY COMPARISON  
2021-2022**

	<b>2020-21 Original Budget</b>	<b>2020-21 Amended Budget</b>	<b>2021-22 Original Budget</b>	<b>Increase/ (Decrease) 2020-21 Amended to 2021-22 Original</b>
<b>Estimated Revenue Sources</b>				
<b>5700.00 Local Sources</b>				
5751.00 Food Service Activity	\$4,491,013	\$4,491,013	\$0	(\$4,491,013)
5754.00 Interfund Revenue; Catering	10,000	10,000	0	-
5742.00 Interest Earnings	10,000	10,000	0	(10,000.00)
Total Local Sources	4,511,013	4,511,013	0	(4,501,013)
<b>5800.00 State Sources</b>				
5829.00 Misc. State Program Revenues	10,000	13,803	10,000	(3,803)
5831.00 TRS/TRS-Care On-Behalf Payments	138,343	138,343	55,469	(82,874)
Total State Sources	148,343	152,146	65,469	(86,677)
<b>5900.00 Federal Sources</b>				
5921.00 School Breakfast Program	115,070	115,070	49,200	(65,870)
5922.00 National School Lunch Program	455,290	455,290	2,150,000	1,694,710
5923.00 U.S.D.A. Donated Commodities	143,000	143,000	143,000	-
Total Federal Sources	713,360	713,360	2,342,200	1,628,840
7000.00 Other Sources	-	-	-	-
<b>Total Budgeted Revenue Sources</b>	<b>\$5,372,716</b>	<b>\$5,376,519</b>	<b>\$2,407,669</b>	<b>(\$2,958,850)</b>
<b>Expenditures</b>				
<b>35 Food Services</b>				
6100 Payroll costs	2,393,000	2,393,000	902,730	(1,490,270)
6200 Professional & Contracted Services	323,400	323,589	153,000	(170,589)
6300 Supplies & Materials	2,617,500	2,628,743	1,107,250	(1,521,493)
6400 Other Operating Expenses	17,000	17,000	11,500	(5,500)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
35 Total Food Services	5,350,900	5,362,332	2,174,480	(3,187,852)
<b>Total Appropriated Expenditures</b>	<b>\$5,350,900</b>	<b>\$5,362,332</b>	<b>\$2,174,480</b>	<b>(\$3,187,852)</b>
<b>Estimated Fund Balance</b>				
<b>3450 Budgeted Beginning Fund Balance</b>	469,833	469,833	0 ^	
Budgeted Increase (Decrease) in Fund Balance	21,816	14,187	233,189	
<b>3540 Budgeted Ending Fund Balance</b>	<b>\$491,649</b>	<b>\$484,020</b>	<b>\$233,189</b>	

^ anticipated that the Food Service fund balance will be used to support 2020-21 expenditures

# Debt Service Fund

The Debt Service Fund contains monies that are restricted to pay principal 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 March 2021.

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 FUND BUDGETARY COMPARISON  
2021-2022**

	<b>2020-21 Original Budget</b>	<b>2020-21 Amended Budget</b>	<b>2021-22 Original Budget</b>	<b>Increase/ (Decrease) 2020-21 Amended to 2021-22 Original</b>
<b>Estimated Revenue Sources</b>				
<b>5700 Local Sources</b>				
5711 Taxes, Current Year Levy	\$34,564,088	\$34,564,088	\$34,281,590	(\$282,498)
5712 Taxes, Prior Years	-	-	-	-
5719 Penalties, Interest, Other Tax Revenues	-	-	-	-
5742 Interest Earnings	150,000	150,000	75,000	(75,000)
<b>Total Local Sources</b>	<b>34,714,088</b>	<b>34,714,088</b>	<b>34,356,590</b>	<b>(\$357,498)</b>
5800 State Sources	232,618	232,618	207,684	
5900 Federal - Other Sources	376,165	376,165	376,964	\$799
7900 Bond Refunding (Sources)	-	68,544,448	-	
<b>Total Budgeted Revenue Sources</b>	<b>35,322,871</b>	<b>103,867,319</b>	<b>34,941,238</b>	<b>(356,699)</b>
<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	35,650,331	36,376,464	35,355,414	(294,917)
6600 Capital Outlay	-	-	-	-
71 Debt Service	35,650,331	36,376,464	35,355,414	(294,917)
8900 Bond Refunding (Uses)	-	67,818,315	-	
<b>Total Appropriated Expenditures</b>	<b>35,650,331</b>	<b>104,194,779</b>	<b>35,355,414</b>	<b>(\$294,917)</b>
<b>Estimated Fund Balance</b>				
<b>3420 Budgeted Beginning Fund Balance</b>	<b>9,829,864</b>	<b>9,829,864</b>	<b>9,502,404</b>	
Budgeted Increase (Decrease) in Fund Balance	(327,460)	(327,460)	(414,176)	
<b>3420 Estimated Ending Fund Balance</b>	<b>\$9,502,404</b>	<b>\$9,502,404</b>	<b>\$9,088,228</b>	



# 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  
2021-2022**

<b>Fund</b>	<b>ESEA, Title I, Part A 211 2021-2022 Budget</b>	<b>IDEA Part B, Formula 224 2021-2022 Budget</b>	<b>Idea Part B, Preschool 225 2021-2022 Budget</b>
<b>Estimated Revenue Sources</b>			
<b>Local</b>	\$ -	\$ -	\$ -
<b>State</b>	-	-	-
<b>Federal</b>	216,292	1,797,902	28,974
<b>Total Budgeted Revenue Sources</b>	<b>\$ 216,292</b>	<b>1,797,902</b>	<b>28,974</b>
<b>Total Expenditures</b>			
11 Instruction	133,814	296,879	28,974
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	-	-	-
21 Instructional Leadership	7,875	-	-
23 School Leadership	68,000	-	-
31 Guidance, Counseling & Evaluation Services	-	1,501,023	-
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	6,603	-	-
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>\$ 216,292</b>	<b>1,797,902</b>	<b>28,974</b>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS  
2021-2022  
(Continued)**

<b>Fund</b>	<b>Career &amp; Technology 244 2021-2022 Budget</b>	<b>ESEA, Title II, Part A 255 2021-2022 Budget</b>	<b>Title III LEP Funds 263 2021-2022 Budget</b>
<b>Estimated Revenue Sources</b>			
<b>Local</b>	\$ -	\$ -	\$ -
<b>State</b>	-	-	-
<b>Federal</b>	50,006	135,408	169,390
<b>Total Budgeted Revenue Sources</b>	<b>\$50,006</b>	<b>\$135,408</b>	<b>\$169,390</b>
<b>Total Expenditures</b>			
11 Instruction	49,506	135,408	166,390
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	500	-	-
21 Instructional Leadership	-	-	3,000
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	-	-	-
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>\$50,006</b>	<b>\$135,408</b>	<b>\$169,390</b>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS  
COPPELL INDEPENDENT SCHOOL DISTRICT  
(Continued)**

<b>Fund</b>	<b>ESSER III (1st allotment) 282 ARP Act</b>	<b>ESSER SUPP (estimated) 283 SUPPLEMENTAL</b>	<b>Food Service 482 Secondary Program</b>
<b>Estimated Revenue Sources</b>			
<b>Local</b>	\$ -	\$ -	\$ 3,067,375
<b>State</b>	-	-	83,204
<b>Federal</b>	1,273,023	2,579,597	-
<b>Total Budgeted Revenue Sources</b>	<b>\$1,273,023</b>	<b>\$2,579,597</b>	<b>\$3,150,579</b>
<b>Total Expenditures</b>			
11 Instruction	814,223	2,380,847	-
12 Instructional Resource & Media Services	21,000	-	-
13 Curriculum & Instructional Staff Development	14,800	-	-
21 Instructional Leadership	20,000	-	-
23 School Leadership	82,000	-	-
31 Guidance, Counseling & Evaluation Services	137,000	180,000	-
32 Social Services	1,000	-	-
33 Health Services	14,000	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	69,000	-	3,150,579
36 Cocurricular/Extracurricular Activities	3,000	-	-
41 General Administration	24,000	-	-
51 Plant Maintenance & Operations	29,000	18,750	-
52 Security & Monitoring Services	12,000	-	-
53 Data Processing Services	32,000	-	-
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	-	-	-
<b>Total Appropriated Expenditures</b>	<b>\$1,273,023</b>	<b>\$2,579,597</b>	<b>\$3,150,579</b>

**COPPELL INDEPENDENT SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS**

**2021-2022  
(Continued)**

\*The State has not yet distributed IMA allotments for 20-21

<b>Fund</b>	<b>Instructional Materials Allotment* 410 2021-2022 Budget</b>	<b>Title IV LEP Summer/Other 289 2021-2022 Budget</b>	<b>Memorandum Total 2021-2022 Budget</b>
<b>Estimated Revenue Sources</b>			
<b>Local</b>	\$ -	\$ -	\$ 3,067,375
<b>State</b>			83,204
<b>Federal</b>	-	18,569	6,269,161
<b>Total Budgeted Revenue Sources</b>	<b>\$0</b>	<b>\$18,569</b>	<b>\$9,419,740</b>
<b>Total Expenditures</b>			
11 Instruction		-	4,006,041
12 Instructional Resource & Media Services	-	-	21,000
13 Curriculum & Instructional Staff Development	-	-	15,300
21 Instructional Leadership	-	18,569	49,444
23 School Leadership	-	-	150,000
31 Guidance, Counseling & Evaluation Services	-	-	1,818,023
32 Social Services	-	-	1,000
33 Health Services	-	-	14,000
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	3,219,579
36 Cocurricular/Extracurricular Activities	-	-	3,000
41 General Administration	-	-	24,000
51 Plant Maintenance & Operations	-	-	47,750
52 Security & Monitoring Services	-	-	12,000
53 Data Processing Services	-	-	32,000
61 Community Services	-	-	6,603
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>\$0</b>	<b>\$18,569</b>	<b>\$9,419,740</b>

# District & Campus Information

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# COPPELL ISD

Total Student Enrollment 2019–20: 13,181

Schools: 17

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[District Reports ▾](#) [Compare this district ▾](#) [TAPR](#)

\*All Districts and Schools Were **Not Rated** in 2020 Due to COVID-19\*

Given the impact of COVID-19, all districts and schools received a label of Not Rated: Declared State of Disaster for their 2020 accountability ratings. Labels and data shown below reflect prior year(s) accountability outcomes. Click here to read the [official announcement](#).

## HOW WELL DID THIS DISTRICT PERFORM OVERALL?

### DISTRICT OVERVIEW 2018-19



95 out of 100

This shows how well this district prepared students for success, both in school and after high school in college, a career, or the military.

[Tell Me More](#)

### CHANGE OVER TIME

2017-18

2018-19



This shows how overall performance at the district has changed over time.

**A**  
95 out of 100

**A**  
95 out of 100



## OVERALL PERFORMANCE DETAILS



### STUDENT ACHIEVEMENT



95 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

[Additional Details](#)



### SCHOOL PROGRESS



93 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

[Additional Details](#)





## CLOSING THE GAPS



94 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

[Additional Details](#)

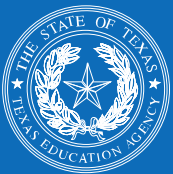


## WHERE DID THIS DISTRICT PERFORM EXCEPTIONALLY WELL?

[Tell Me More](#)



POSTSECONDARY READINESS



Texas Education Agency  
1701 N. Congress Avenue  
Austin, Texas, 78701  
(512) 463-9734

[Map](#) | [Site Policies](#)  
[Site Map](#)

[Fraud Hotline](#)  
[Frequently Asked Questions](#)  
[Governor's Committee On People With Disabilities](#)  
[Homeland Security](#)  
[Military Families](#)

[Compact With Texans](#)  
[Complaints](#)  
[ESC's](#)  
[Equal Educational Opportunity](#)

[Public Information Requests](#)  
[State of Texas](#)  
[Texas Legislature](#)  
[Texas Veterans Portal](#)  
[TRAIL](#)  
[Where Our Money Goes](#)

[Back to Finder](#)

# COPPELL ISD

Total Student Enrollment 2019–20: 13,181

Schools: 17

- [OVERVIEW](#)
- [PERFORMANCE ▾](#)
- [FINANCE](#)
- [PROFILE](#)
- [SCHOOLS](#)

- [District Reports ▾](#)
- [Compare this district ▾](#)
- [TAPR](#)

## FINANCE SUMMARY 2018-19

### HOW MUCH DID THIS DISTRICT RECEIVE COMPARED TO OTHERS?

[Tell Me More](#)



[Dig Into The Data](#)

### HOW MUCH DID THIS DISTRICT RECEIVE AND SPEND PER STUDENT?

	REVENUE	EXPENDITURES	
<b>PER STUDENT</b>	\$12,393	\$16,508	<a href="#">Additional Details</a>
<b>PEER AVERAGE</b>	\$11,810	\$13,321	<a href="#">Additional Details</a>
<b>REGION AVERAGE</b>	\$12,444	\$13,640	<a href="#">Additional Details</a>
<b>STATE AVERAGE</b>	\$12,022	\$13,108	<a href="#">Additional Details</a>

[Dig Into The Data](#)

## HOW MUCH MONEY DID THIS DISTRICT RECEIVE AND SPEND OVERALL?

[Tell Me More](#)

REVENUE - ALL FUNDS

EXPENDITURES - ALL FUNDS

DISTRICT

\$159,332,827

\$212,248,103

[Additional Details](#)

[Dig Into The Data](#)

## FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS (FIRST) FOR 2019-20 (BASED ON FY 2019 DATA)

[Tell Me More](#)



100 out of 100

[Additional Details](#)

[Dig Into The Data](#)

## HOW MUCH DEBT PER STUDENT DID THIS DISTRICT HAVE?

[Tell Me More](#)

DEBT PER STUDENT

\$37,095

[Additional Details](#)

FAST GROWTH DISTRICT

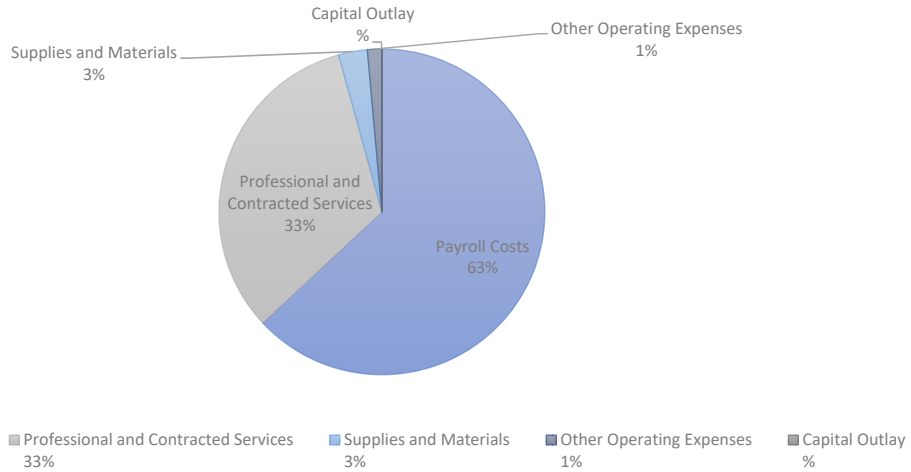
YES

# Campus Comparative data

## Coppell ISD

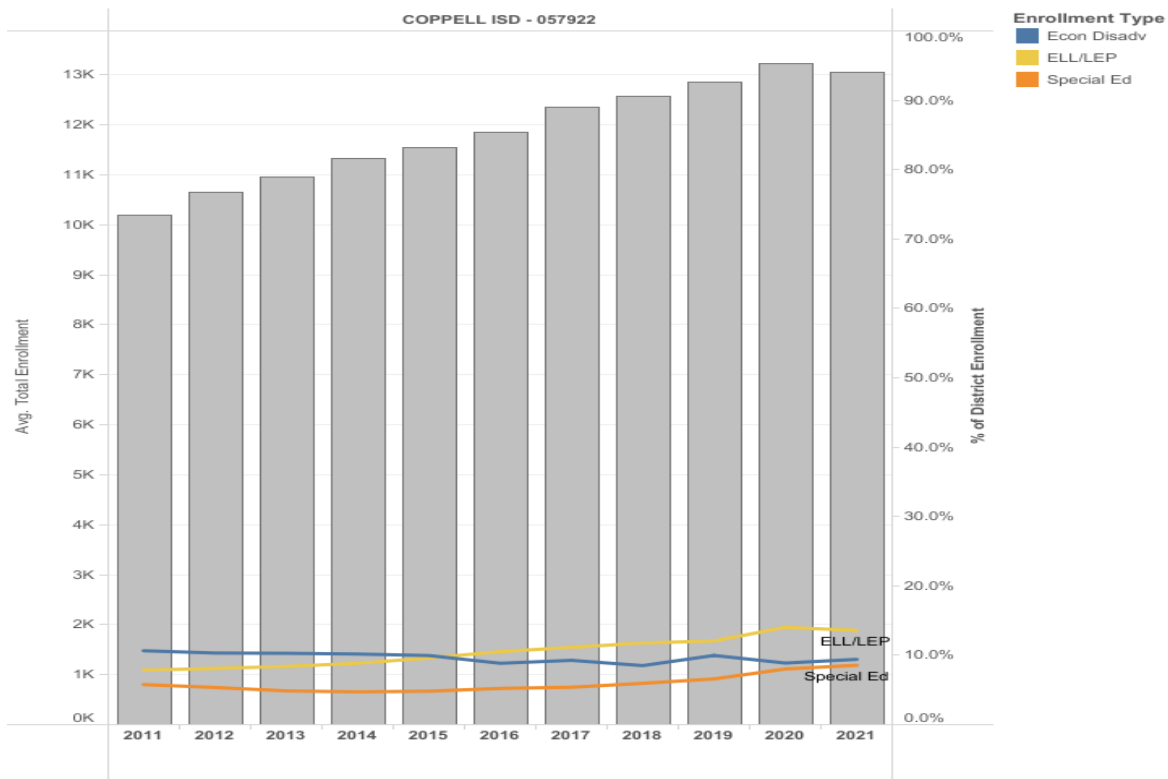
General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	96,752,848	102,370,605	102,271,910	63.06%
6200-6299 Professional and Contracted Services	47,236,940	52,654,570	52,985,185	32.67%
6300-6399 Supplies and Materials	4,949,710	5,197,825	4,624,805	2.85%
6400-6499 Other Operating Expenses	1,657,600	1,720,406	2,307,871	1.42%
6600-6699 Capital Outlay	12,097	91,900	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>150,609,193</b>	<b>162,035,306</b>	<b>162,189,771</b>	<b>100.00%</b>

### 2021-22 Original Budget Expenditure Distribution



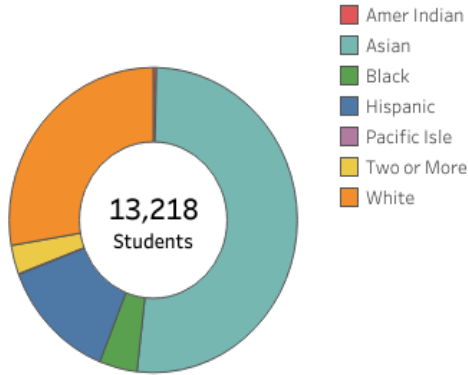
### Enrollment Breakdown (District Level)

*Note: Economic Status indicates combined free and reduced lunch %  
Source: Texas TAPR*

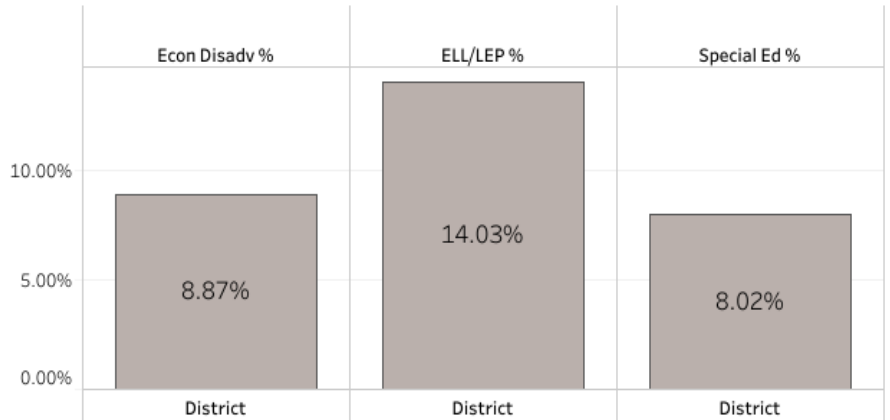


# Coppell ISD

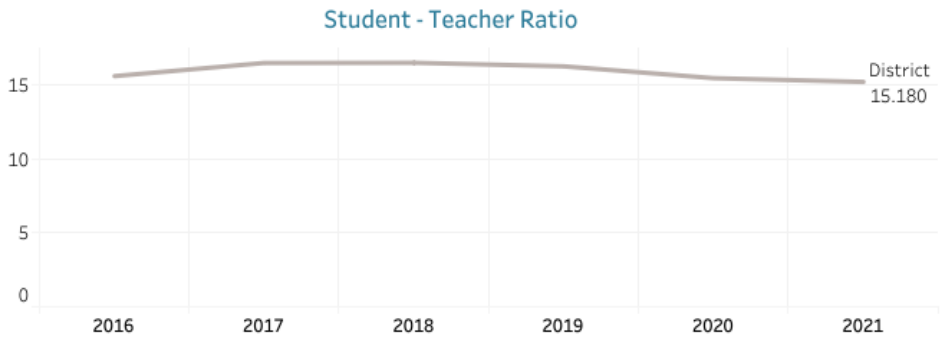
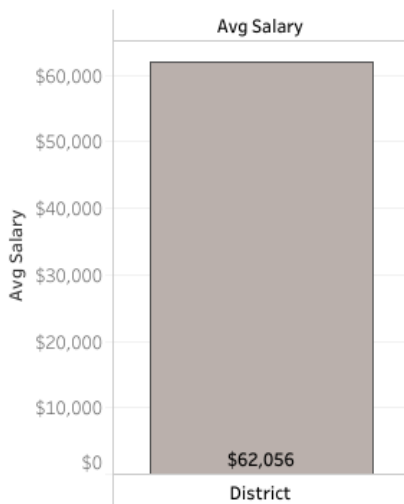
### 2020 Enrollment



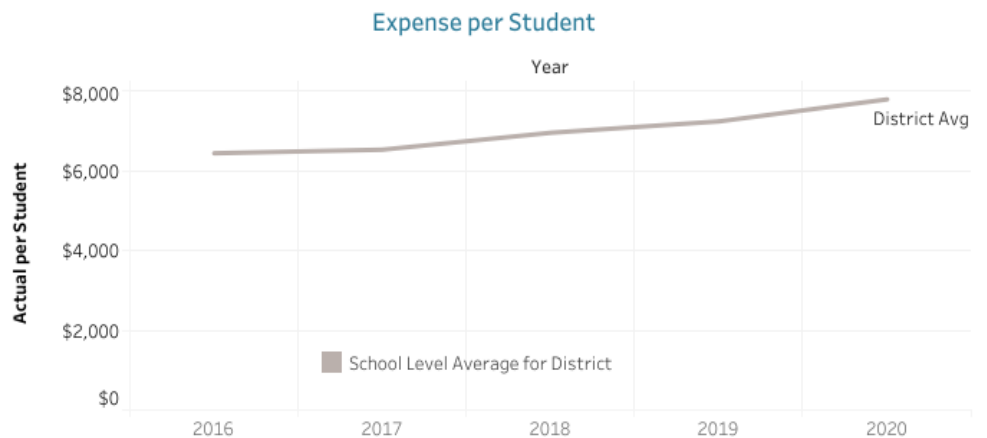
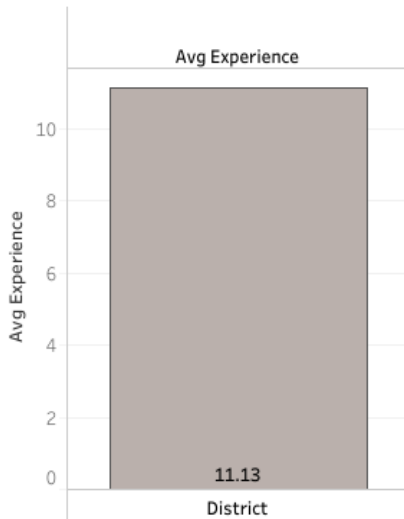
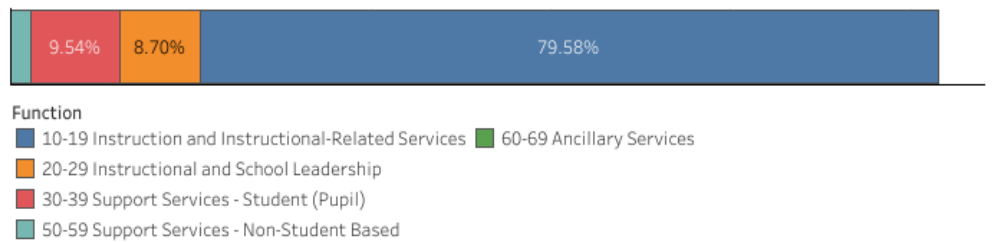
### Student Demographics



### Teacher Demographics

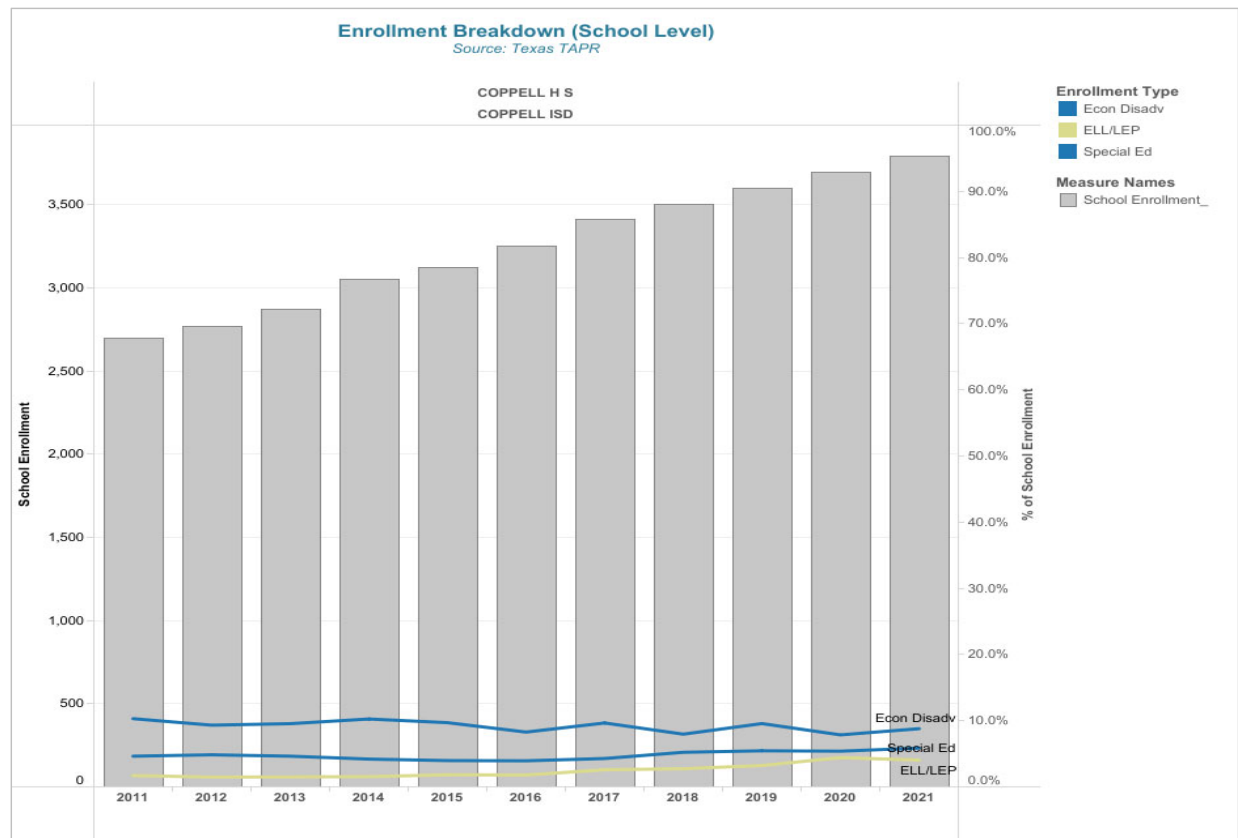
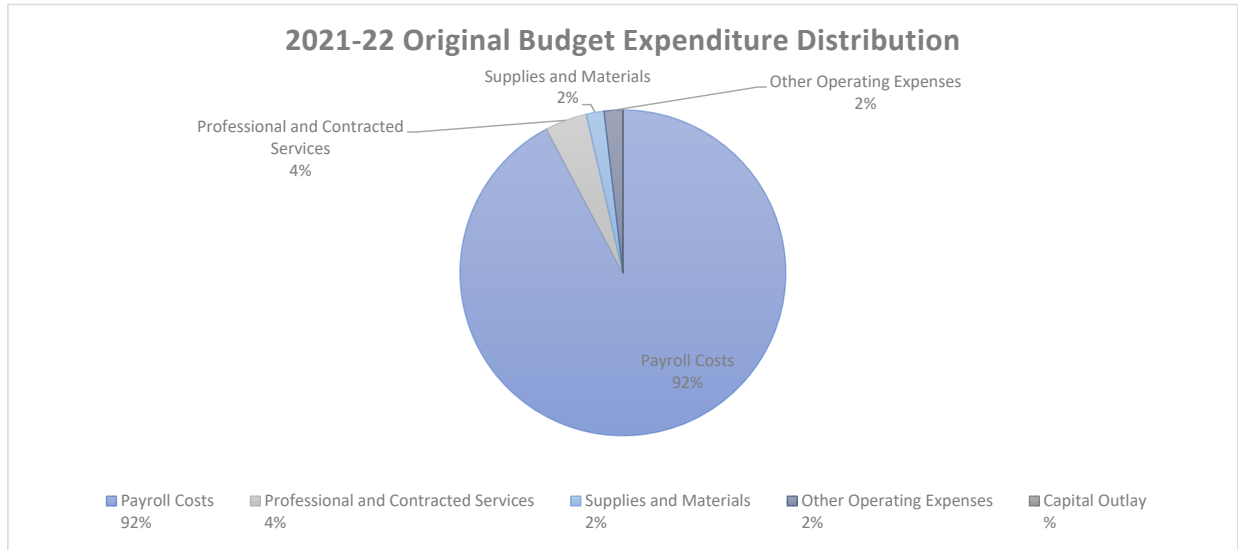


### Expense per student - \$7,794



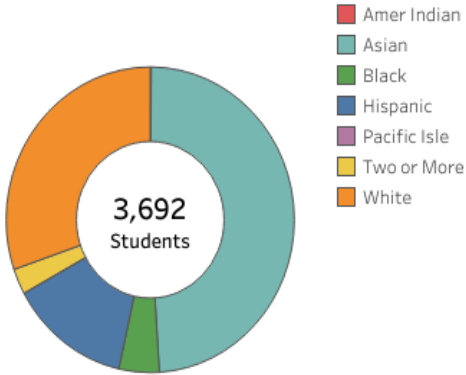
## Coppell High School

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	16,243,212	16,849,122	17,031,860	92.23%
6200-6299 Professional and Contracted Services	683,120	802,572	766,940	4.15%
6300-6399 Supplies and Materials	880,143	602,455	326,322	1.77%
6400-6499 Other Operating Expenses	306,777	172,710	342,532	1.85%
6600-6699 Capital Outlay	-	17,525	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>18,113,252</b>	<b>18,444,384</b>	<b>18,467,654</b>	<b>100.00%</b>

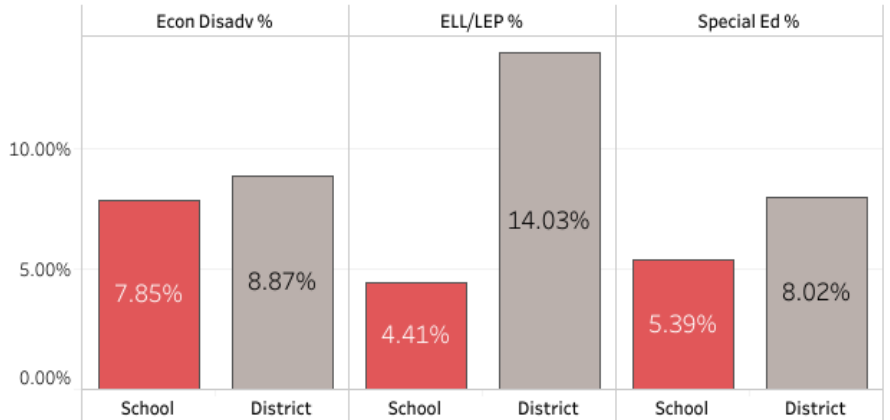


# COPPELL H S

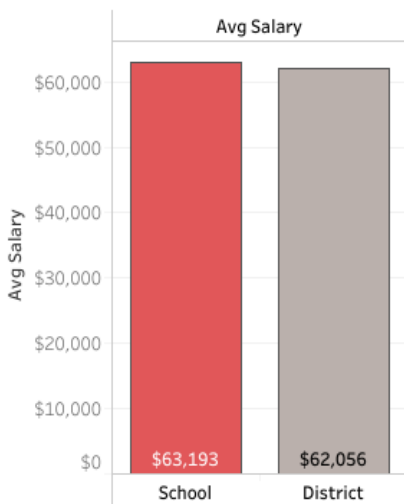
2020 Enrollment



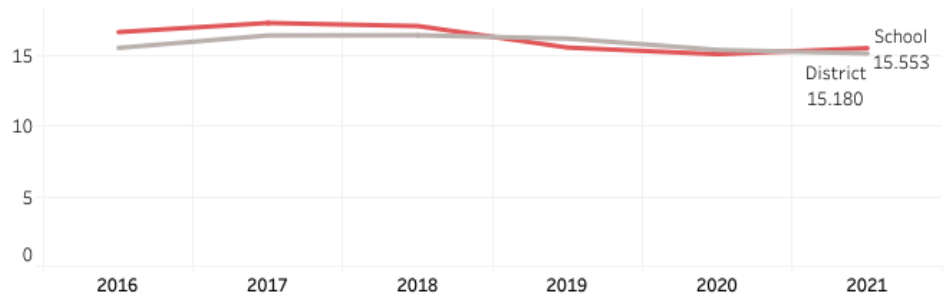
Student Demographics



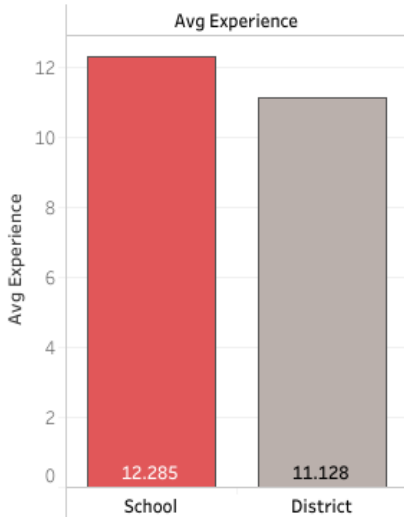
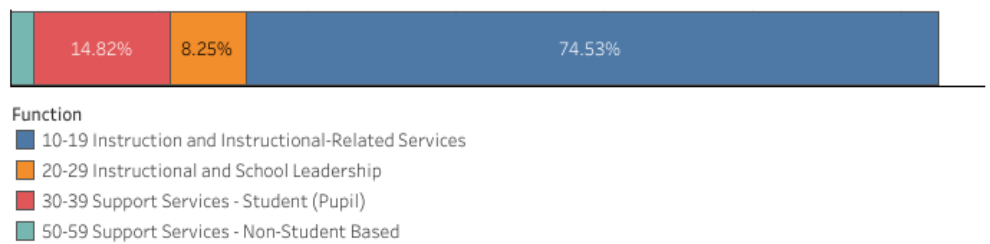
Teacher Demographics



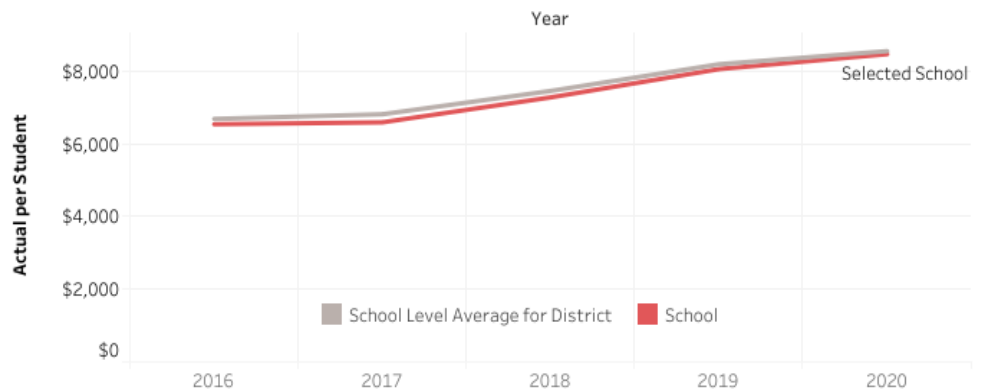
Student - Teacher Ratio



Expense per student - \$8,462



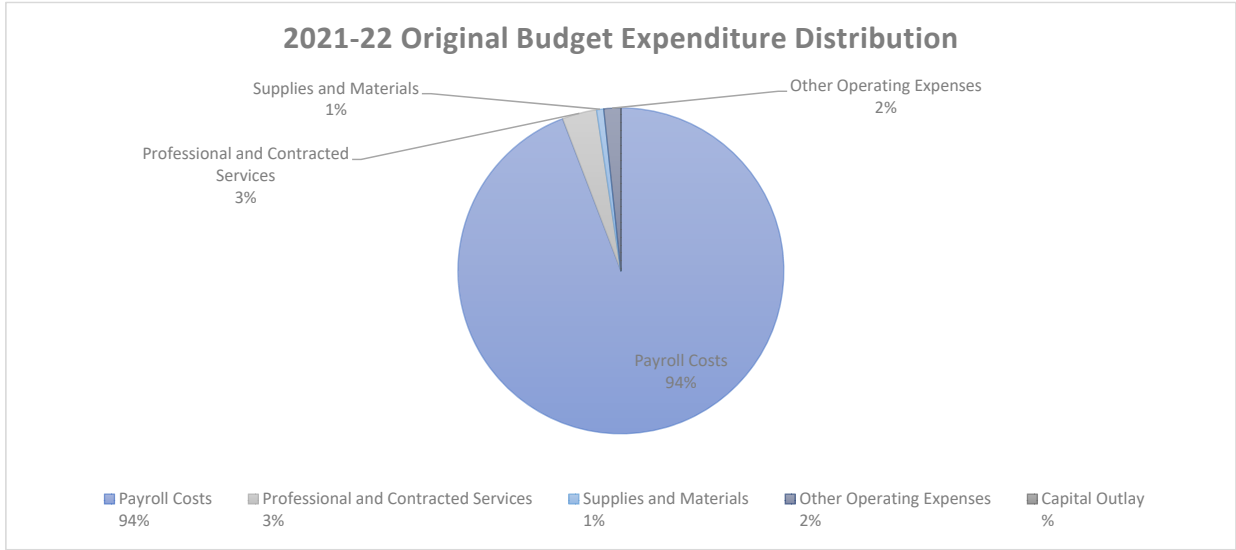
Expense per Student





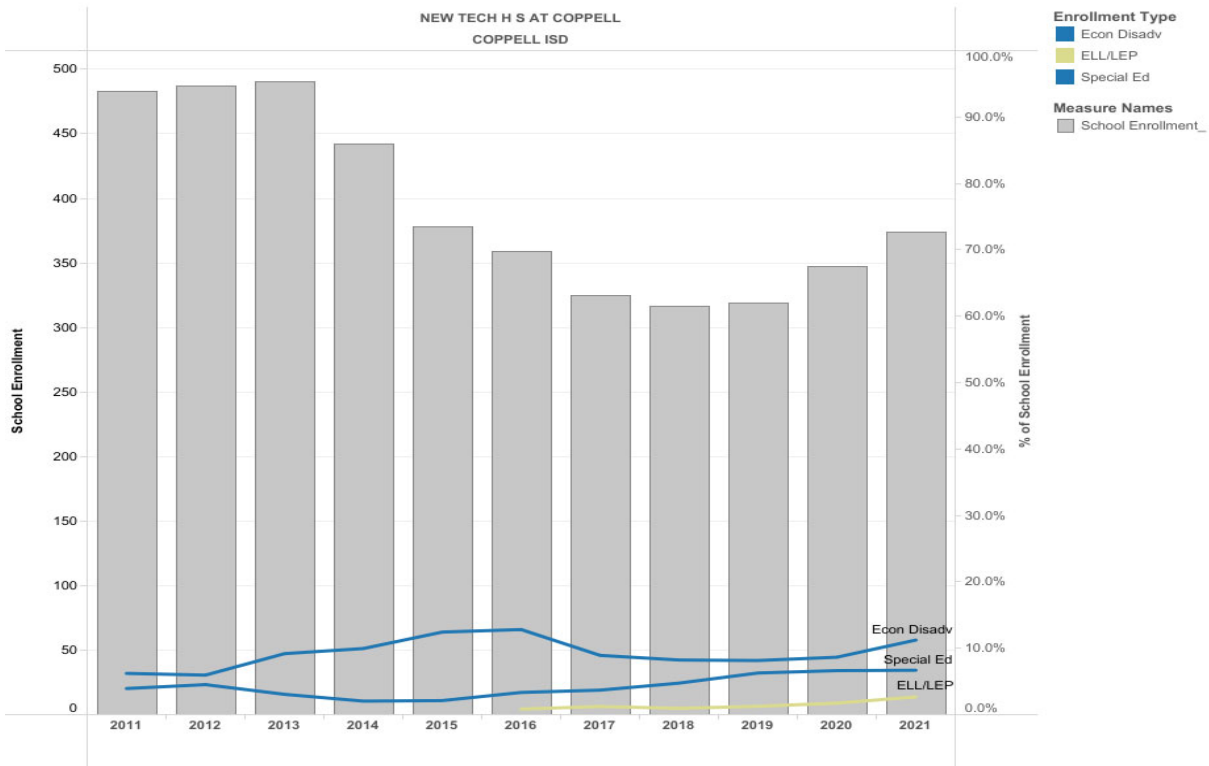
## New Tech High @ Coppell

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	2,503,710	2,543,730	2,511,478	94.18%
6200-6299 Professional and Contracted Services	73,370	85,196	91,370	3.43%
6300-6399 Supplies and Materials	36,095	41,334	18,771	0.70%
6400-6499 Other Operating Expenses	50,794	21,375	45,020	1.69%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>2,663,968</b>	<b>2,691,635</b>	<b>2,666,639</b>	<b>100.00%</b>



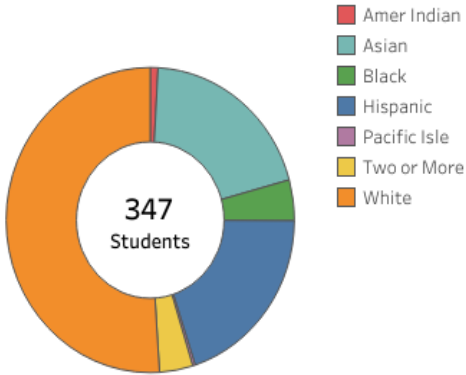
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*

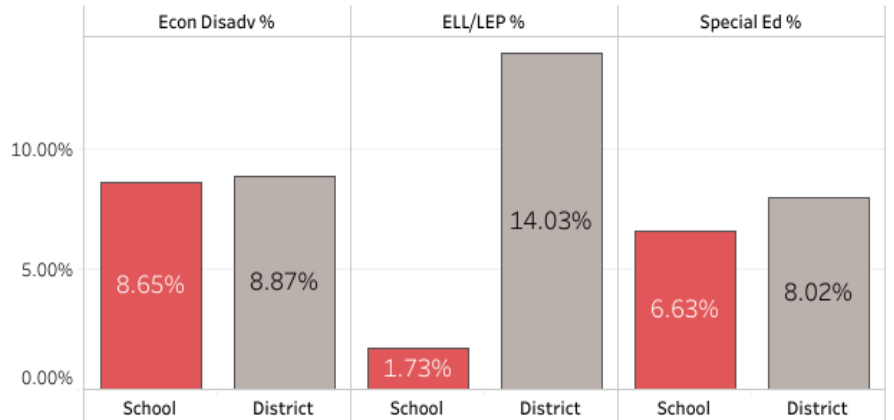


# NEW TECH HS AT COPPELL

2020 Enrollment



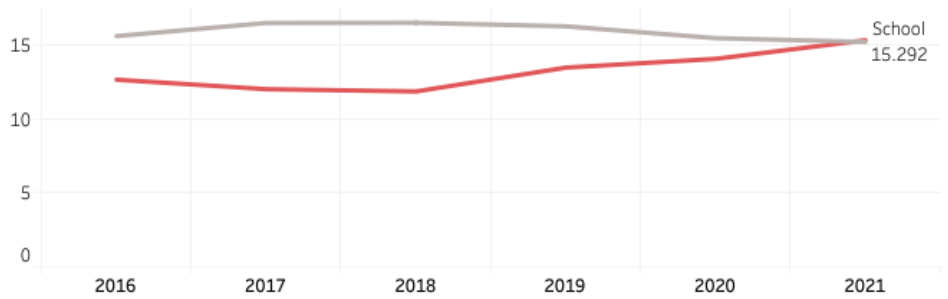
Student Demographics



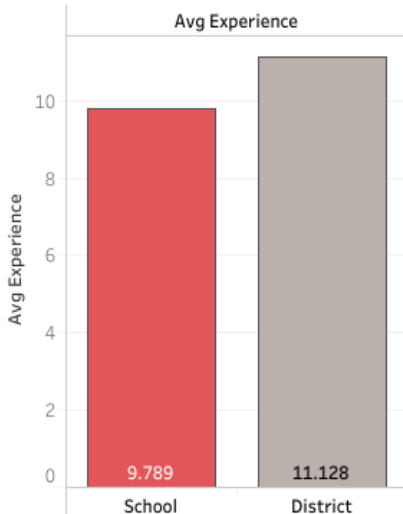
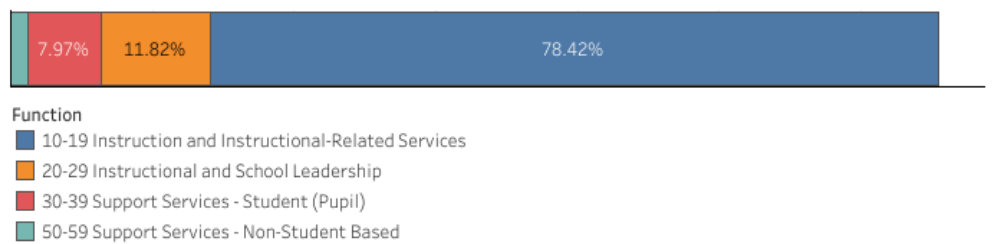
Teacher Demographics



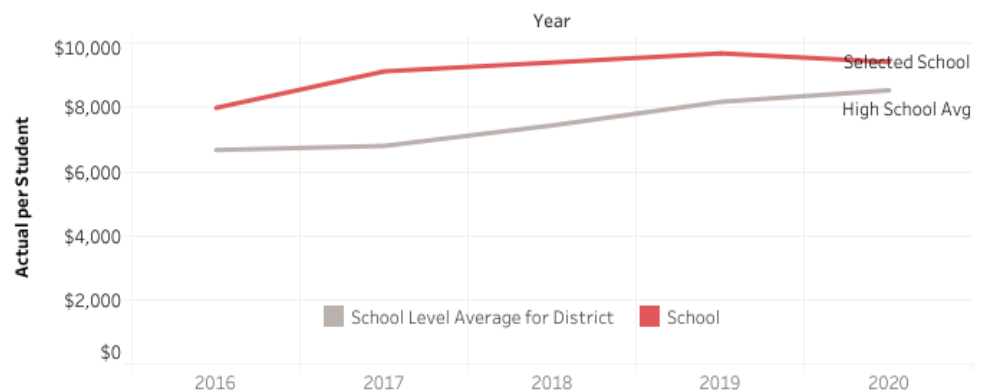
Student - Teacher Ratio



Expense per student - \$9,429

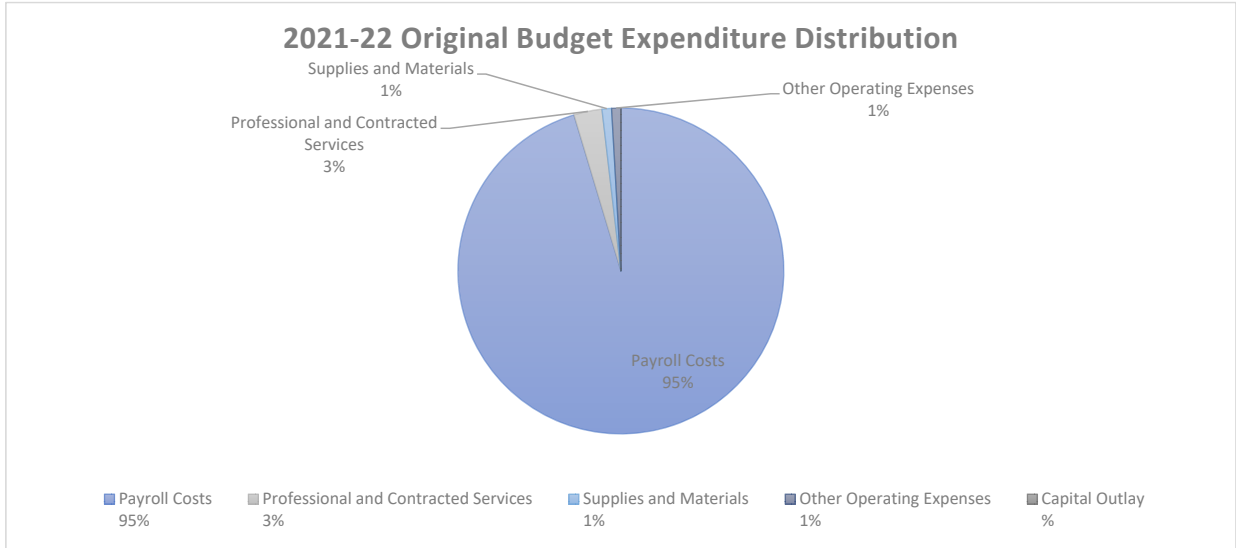


Expense per Student



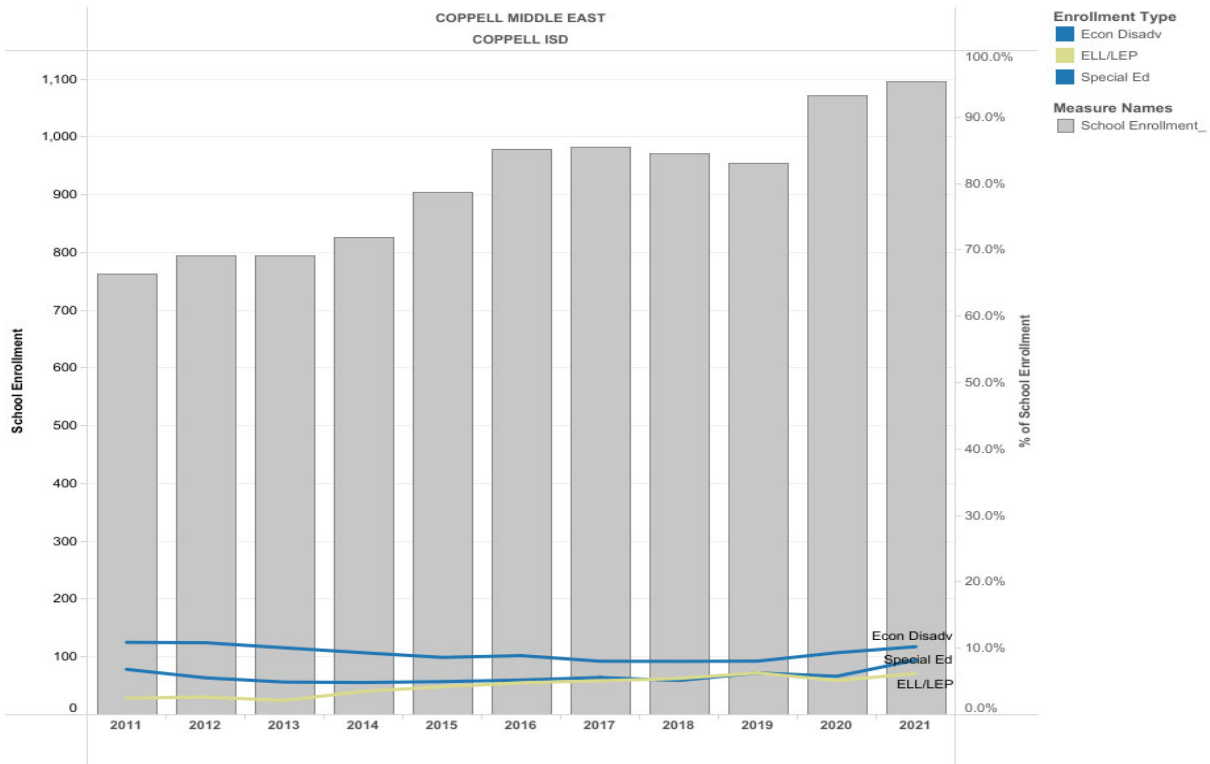
## Coppell Middle School East

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	5,438,372	5,809,161	5,727,460	95.34%
6200-6299 Professional and Contracted Services	111,806	116,138	168,650	2.81%
6300-6399 Supplies and Materials	98,583	85,595	56,679	0.94%
6400-6499 Other Operating Expenses	30,447	13,623	54,355	0.90%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>5,679,208</b>	<b>6,024,517</b>	<b>6,007,144</b>	<b>100.00%</b>



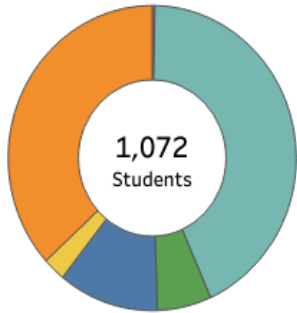
### Enrollment Breakdown (School Level)

Source: Texas TAPR



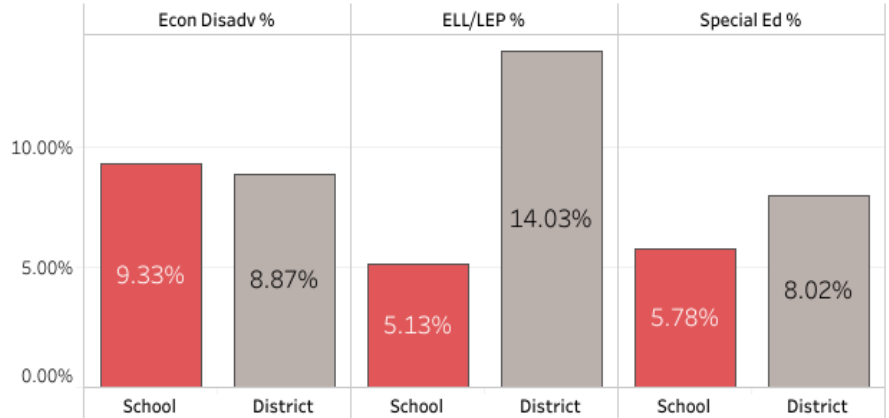
# COPPELL MIDDLE EAST

## 2020 Enrollment

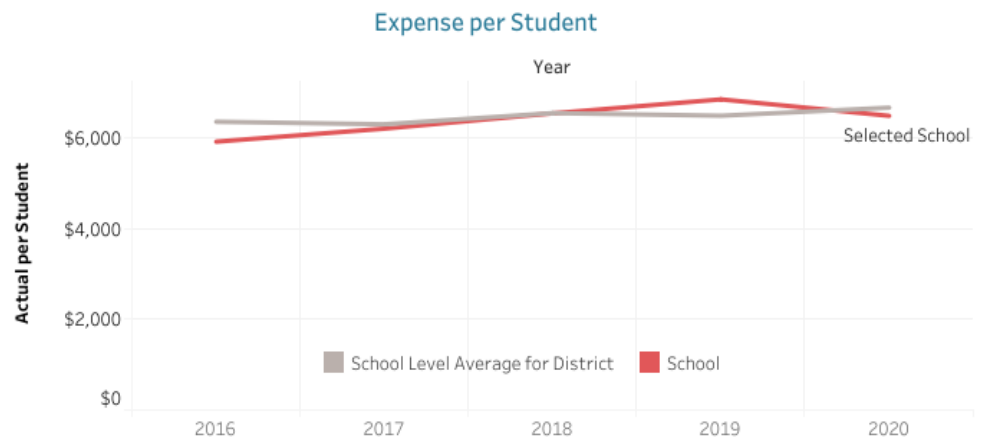
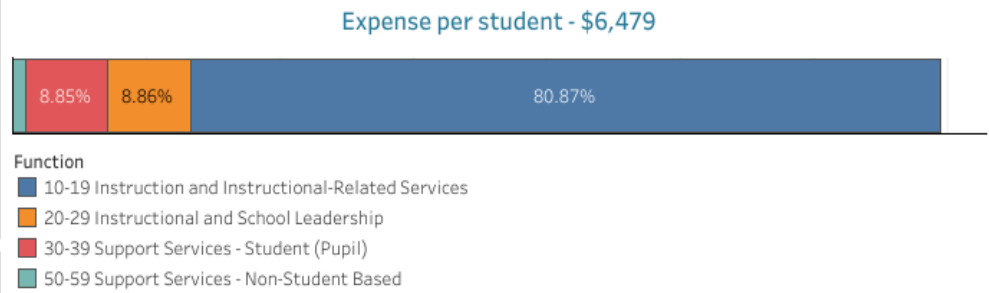
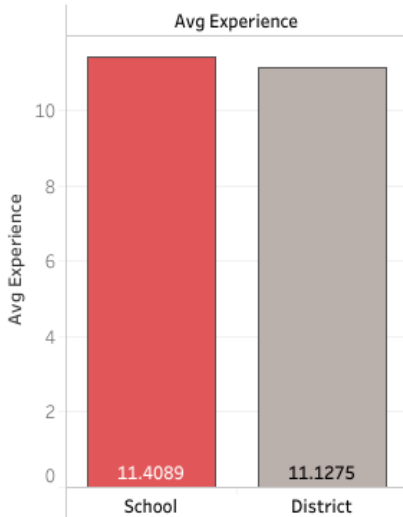
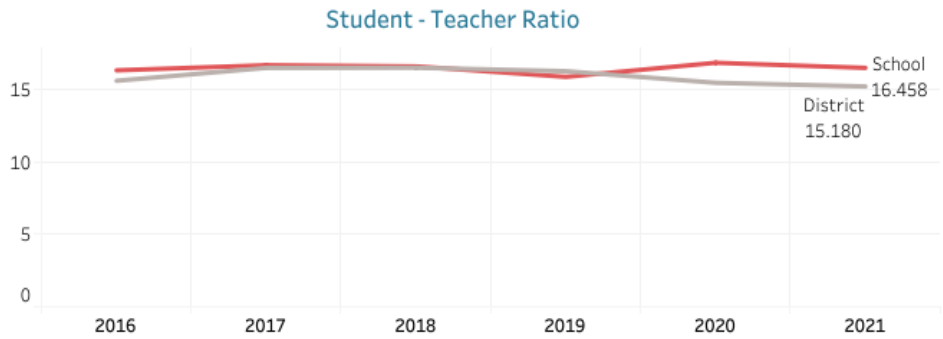
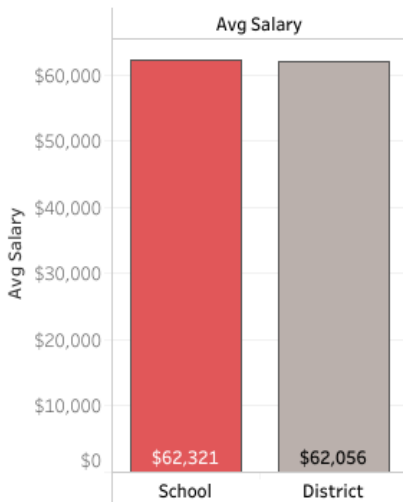


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

## Student Demographics

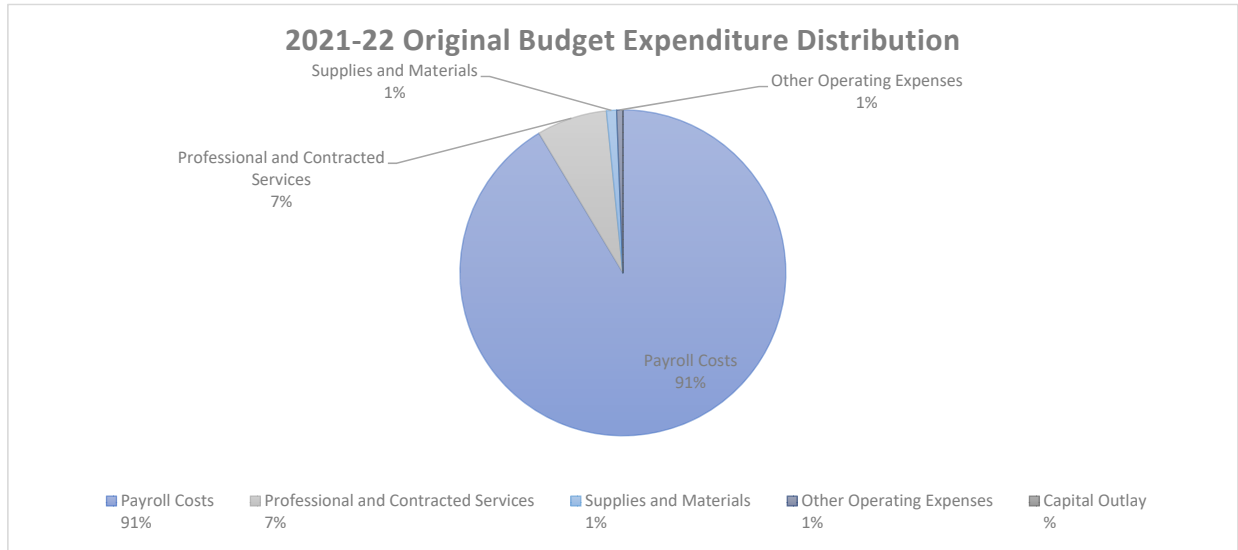


## Teacher Demographics



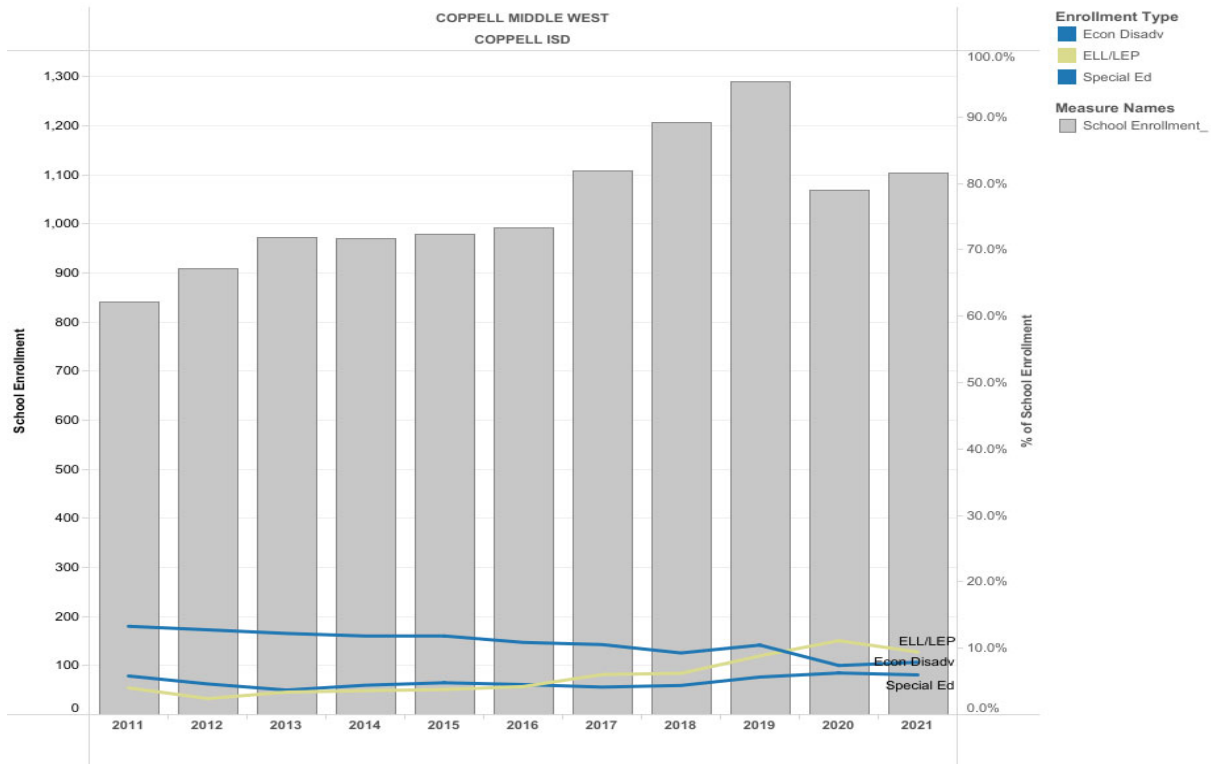
## Coppell Middle School West

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	5,441,888	5,646,458	5,836,901	91.39%
6200-6299 Professional and Contracted Services	364,851	356,742	446,320	6.99%
6300-6399 Supplies and Materials	75,879	174,657	64,242	1.01%
6400-6499 Other Operating Expenses	42,183	11,941	39,535	0.62%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>5,924,801</b>	<b>6,189,798</b>	<b>6,386,998</b>	<b>100.00%</b>



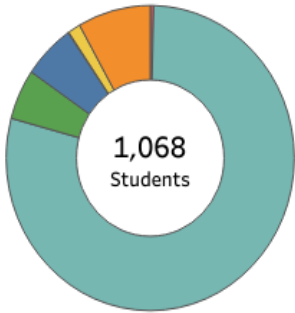
### Enrollment Breakdown (School Level)

Source: Texas TAPR



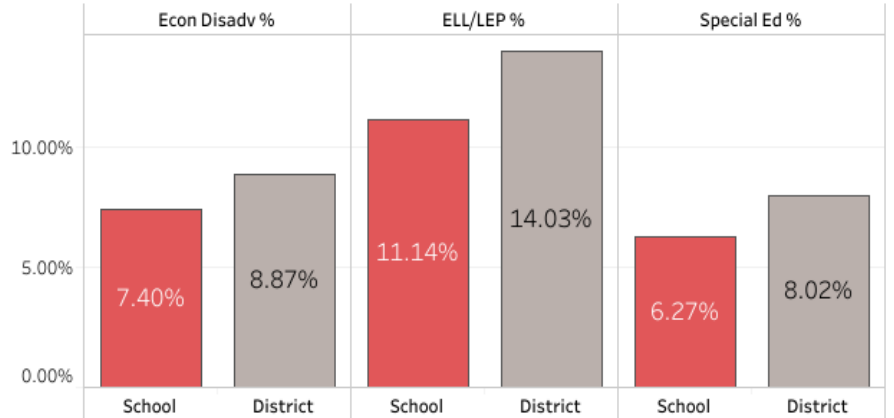
# COPPELL MIDDLE WEST

## 2020 Enrollment

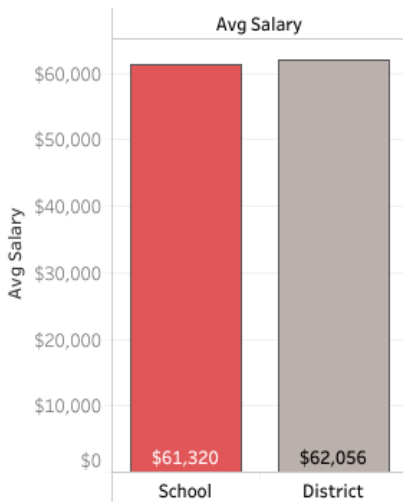


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

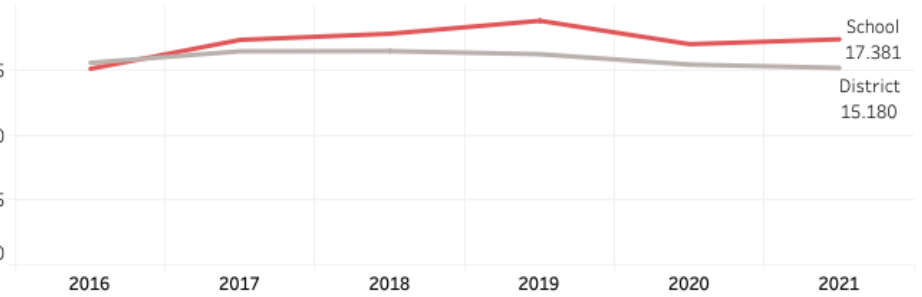
## Student Demographics



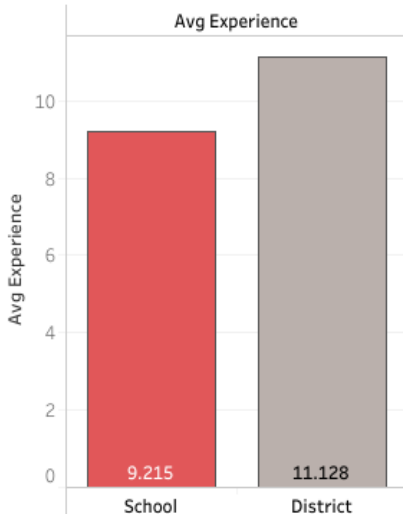
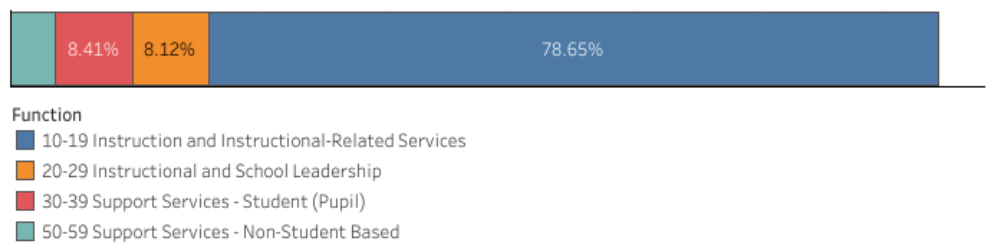
## Teacher Demographics



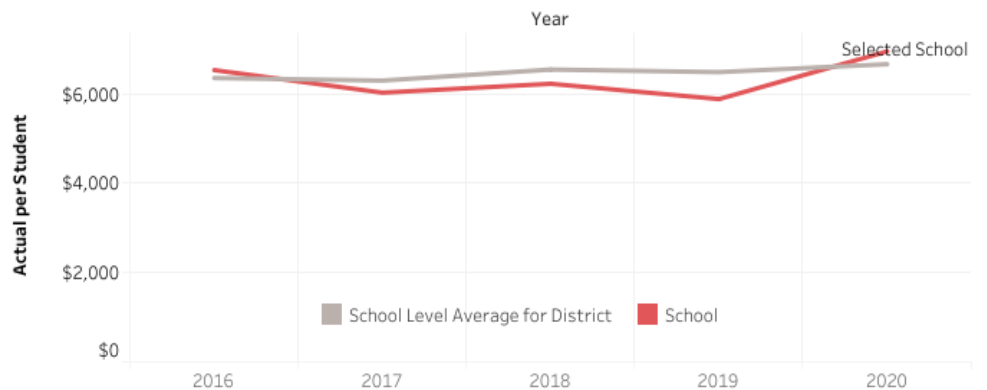
## Student - Teacher Ratio



## Expense per student - \$6,946

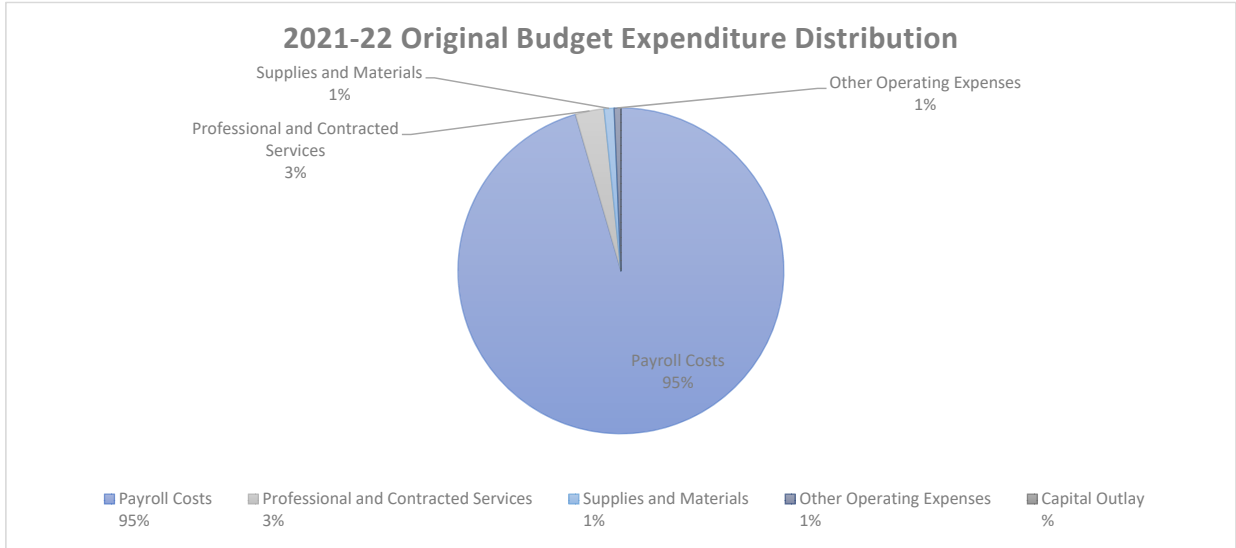


## Expense per Student



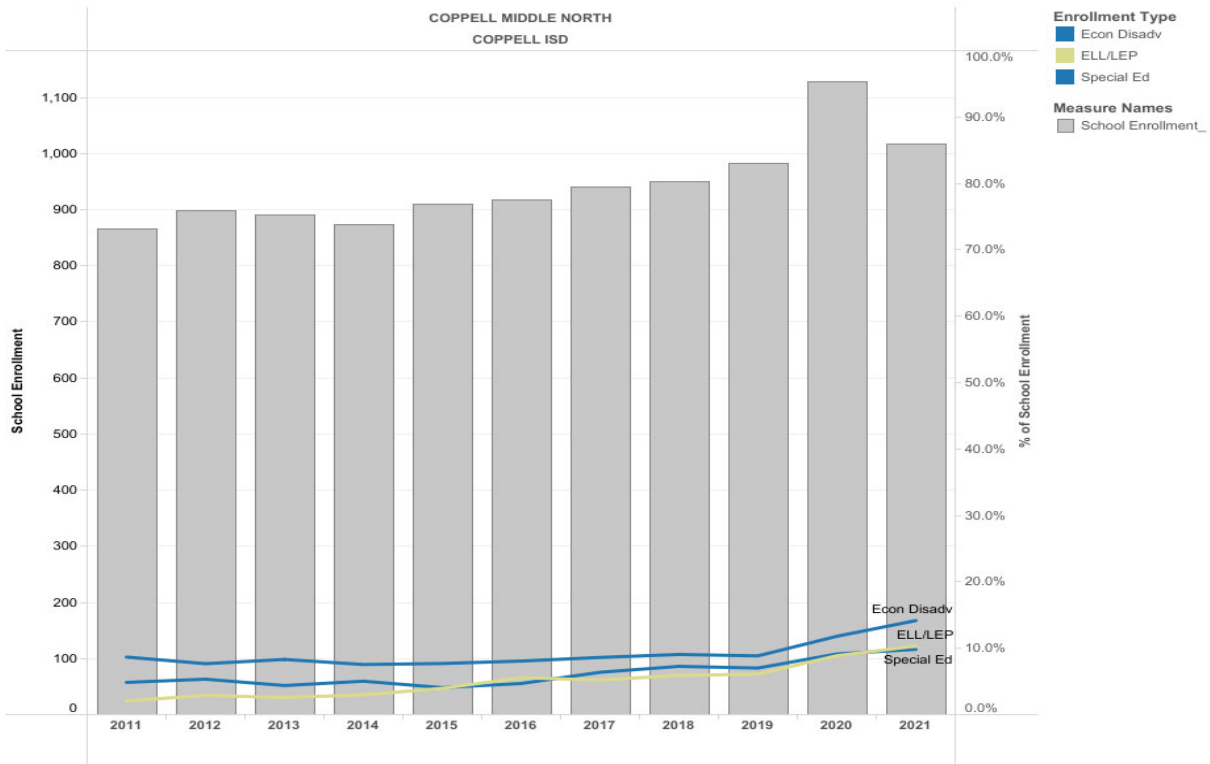
## Coppell Middle School North

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	5,689,181	5,788,072	5,814,778	95.49%
6200-6299 Professional and Contracted Services	137,884	145,270	173,735	2.85%
6300-6399 Supplies and Materials	78,479	67,612	60,371	0.99%
6400-6499 Other Operating Expenses	18,499	7,495	40,310	0.66%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>5,924,042</b>	<b>6,008,449</b>	<b>6,089,194</b>	<b>100.00%</b>



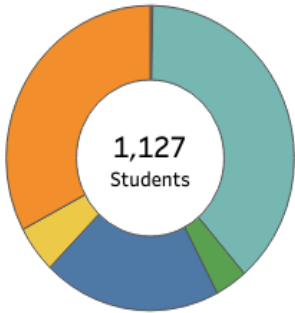
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*



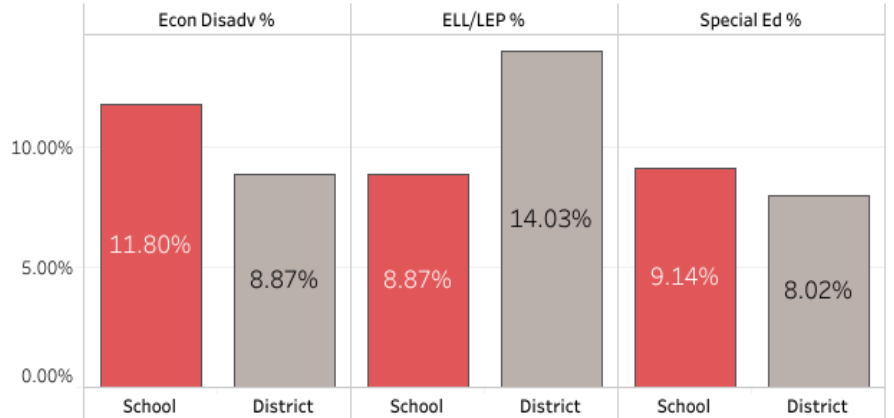
# COPPELL MIDDLE NORTH

## 2020 Enrollment

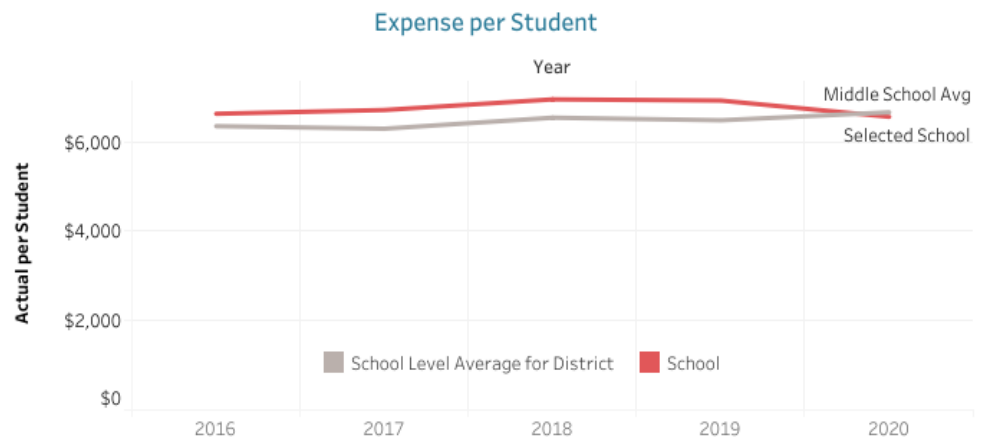
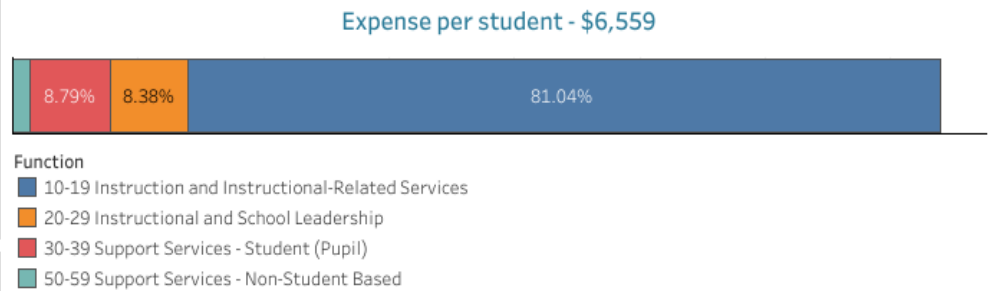
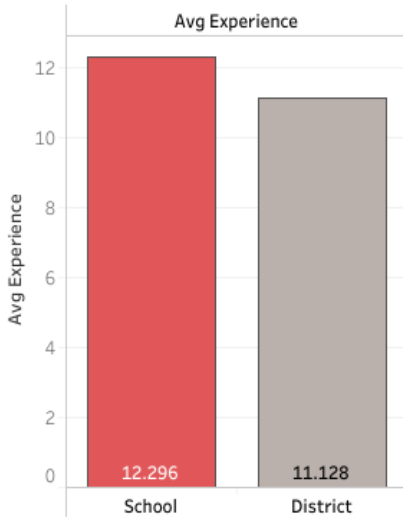
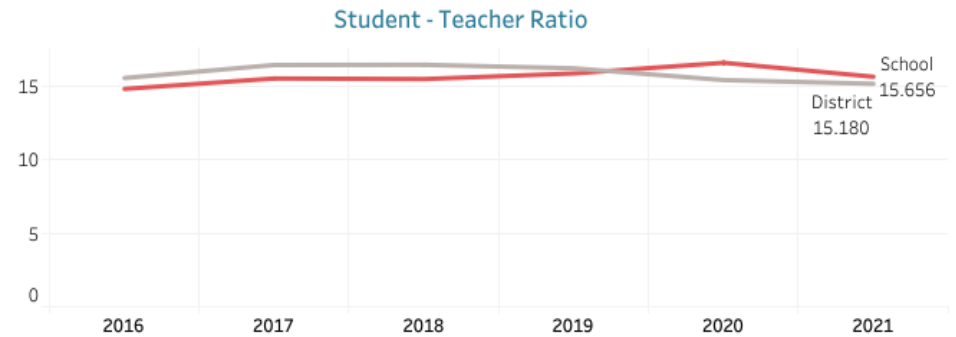
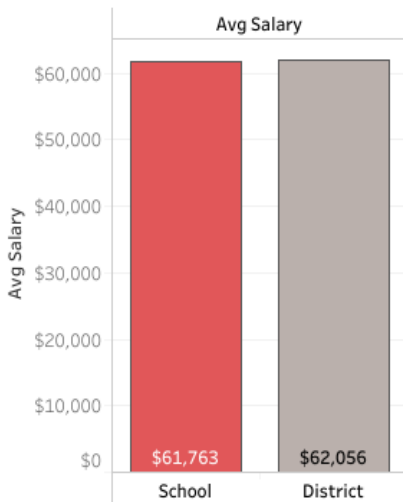


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

## Student Demographics



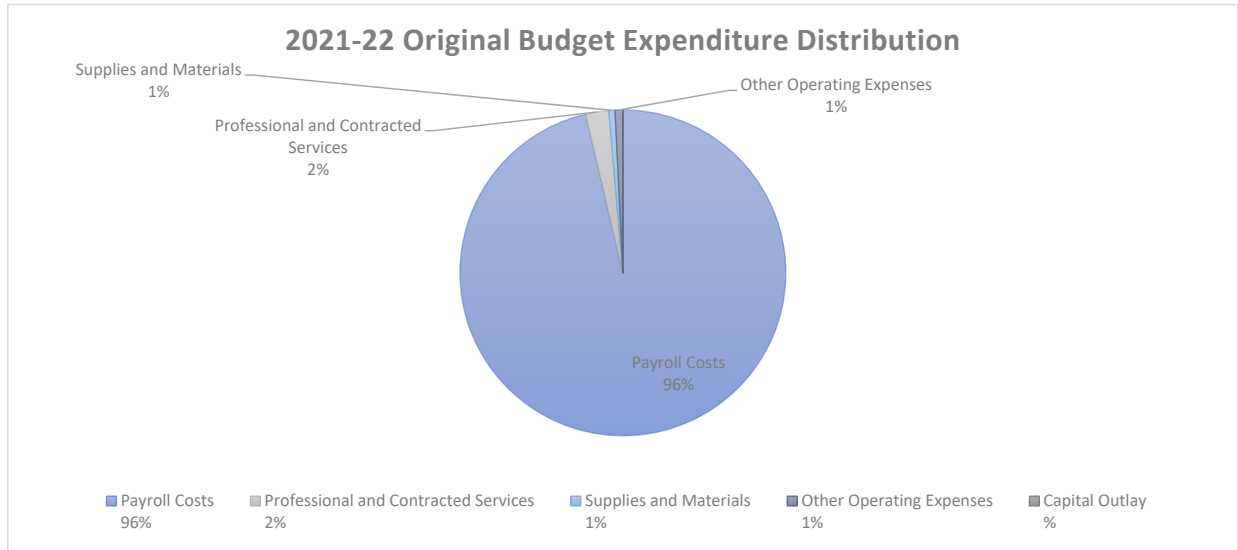
## Teacher Demographics





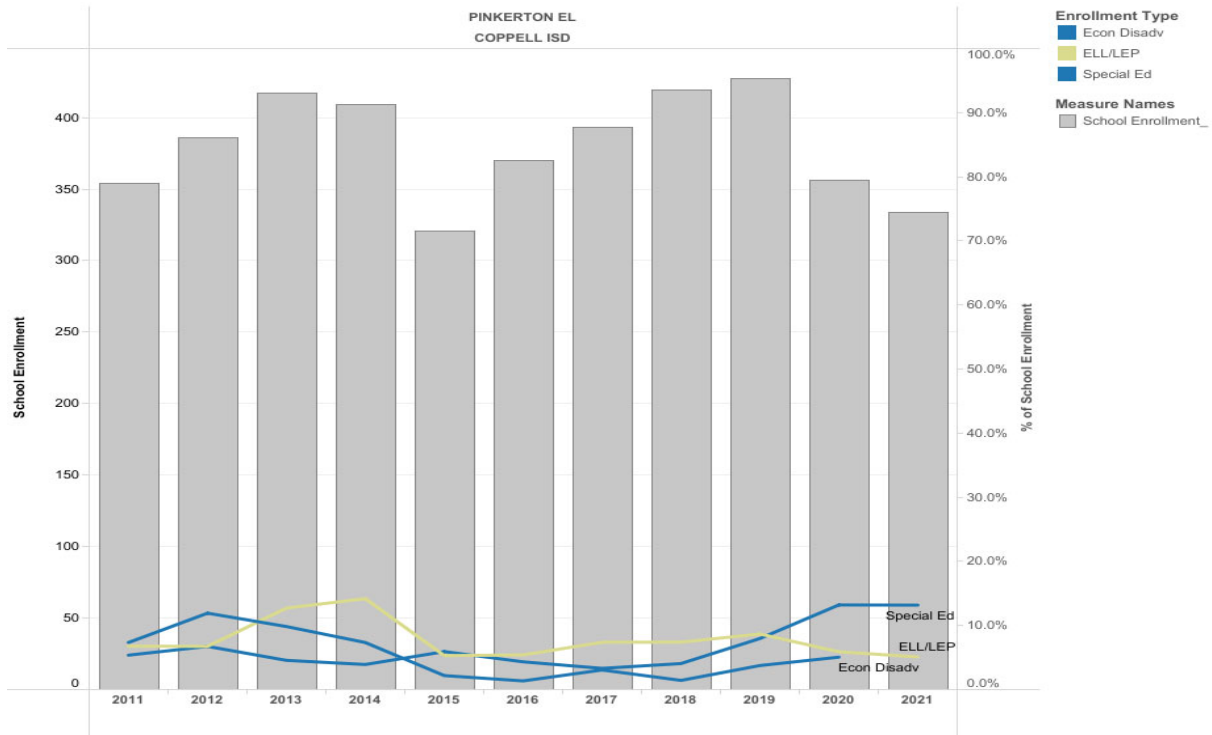
## Pinkerton Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	2,504,198	2,472,493	2,410,199	96.33%
6200-6299 Professional and Contracted Services	47,306	51,877	57,110	2.28%
6300-6399 Supplies and Materials	26,445	26,559	15,120	0.60%
6400-6499 Other Operating Expenses	14,818	16,605	19,472	0.78%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>2,592,767</b>	<b>2,567,534</b>	<b>2,501,901</b>	<b>100.00%</b>



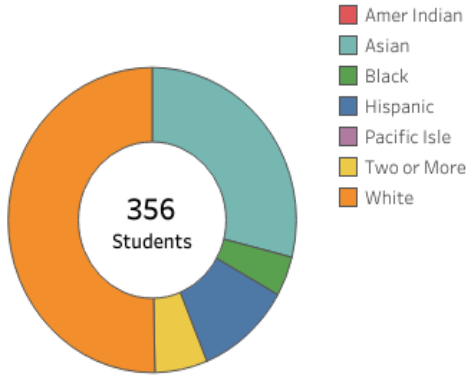
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*

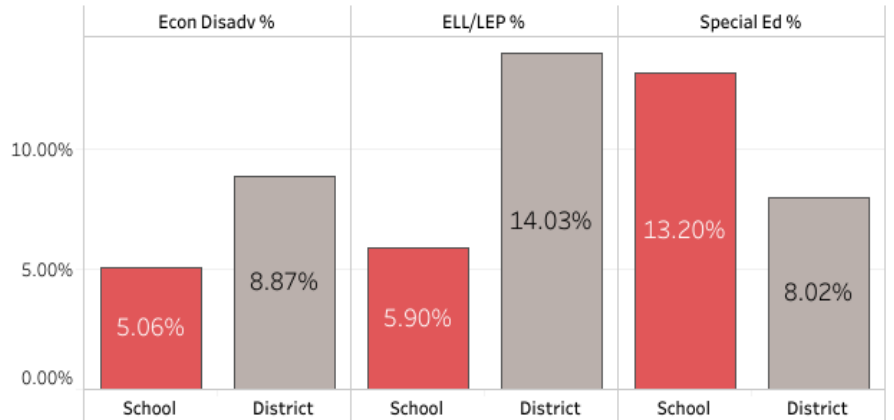


# PINKERTON EL

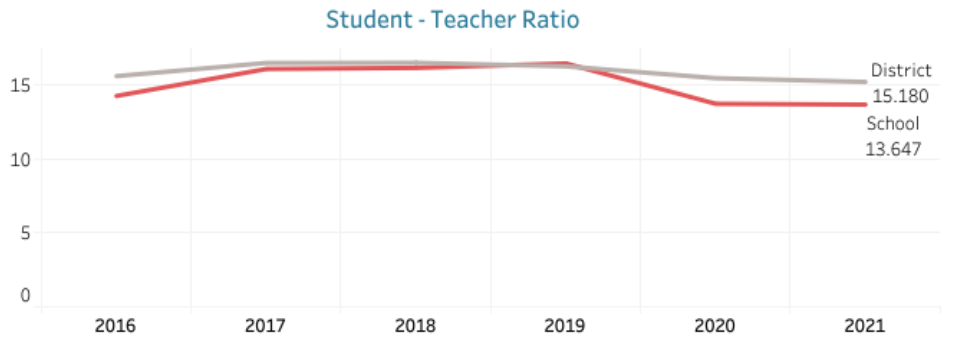
## 2020 Enrollment



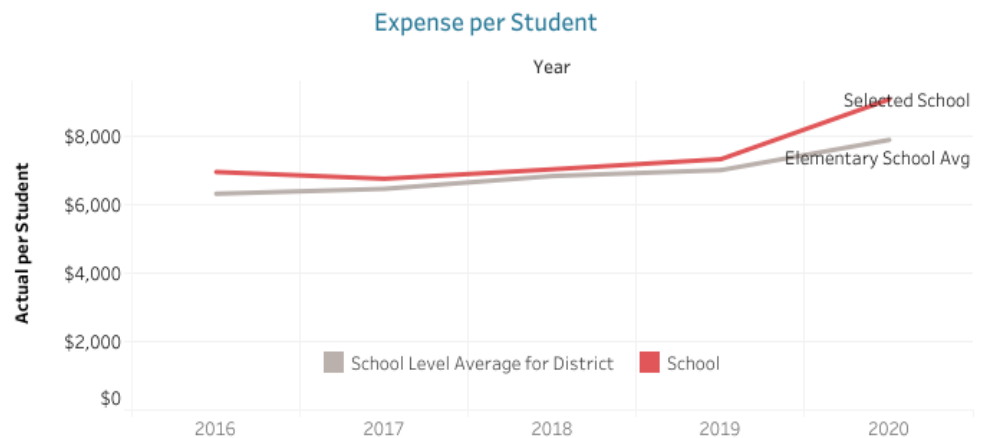
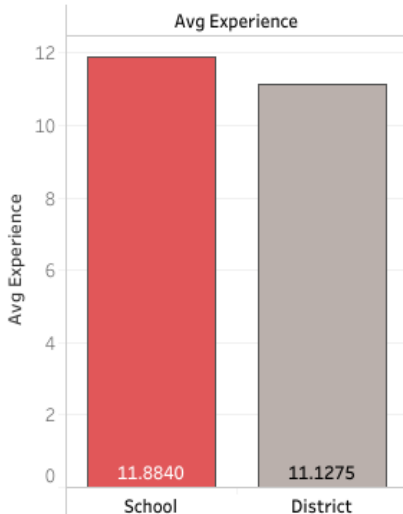
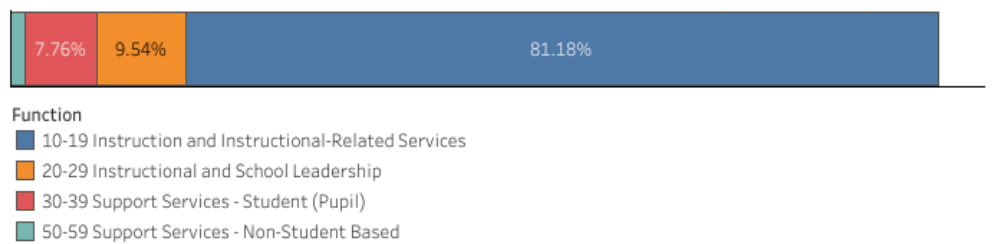
## Student Demographics



## Teacher Demographics

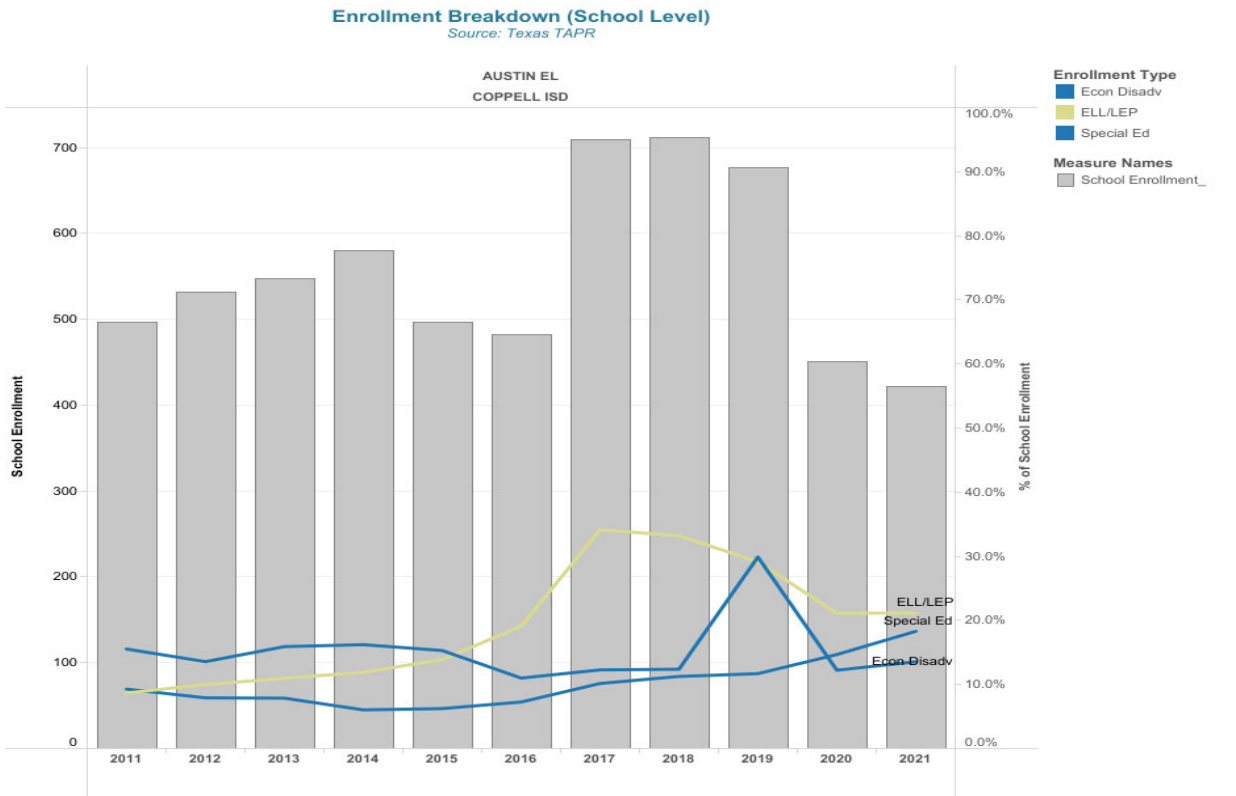
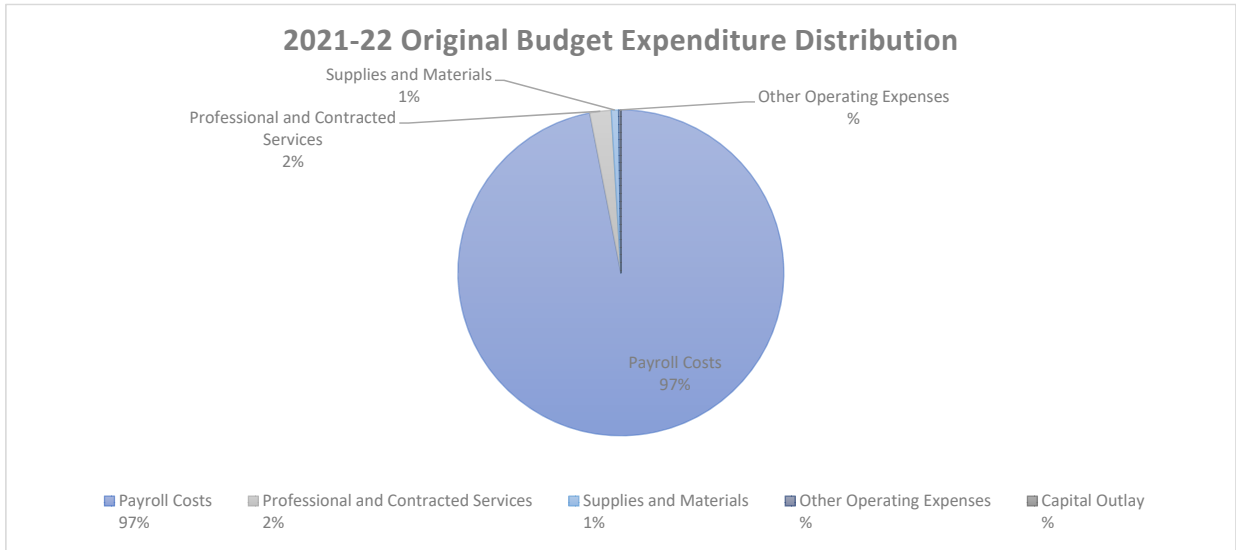


## Expense per student - \$9,098



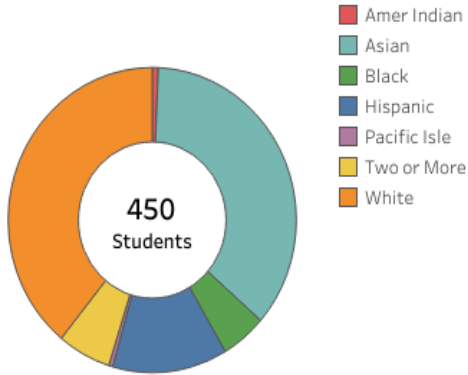
## Austin Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,048,752	3,320,931	3,193,386	96.92%
6200-6299 Professional and Contracted Services	52,177	52,906	70,150	2.13%
6300-6399 Supplies and Materials	31,617	35,266	24,077	0.73%
6400-6499 Other Operating Expenses	5,774	1,884	7,195	0.22%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,138,319</b>	<b>3,410,987</b>	<b>3,294,808</b>	<b>100.00%</b>

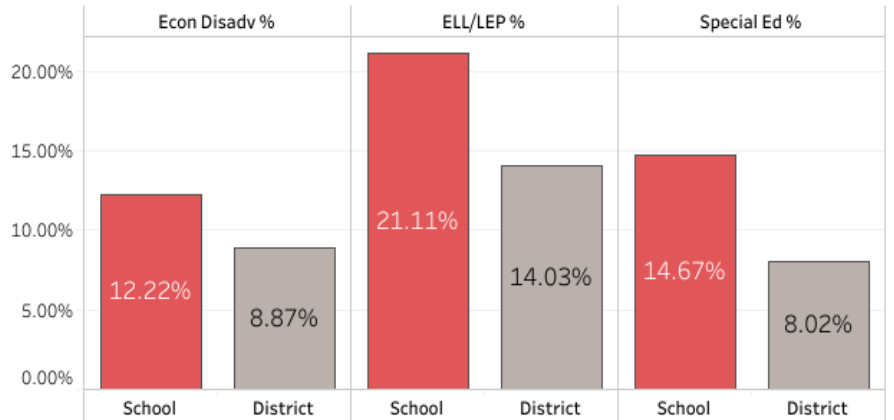


# AUSTIN EL

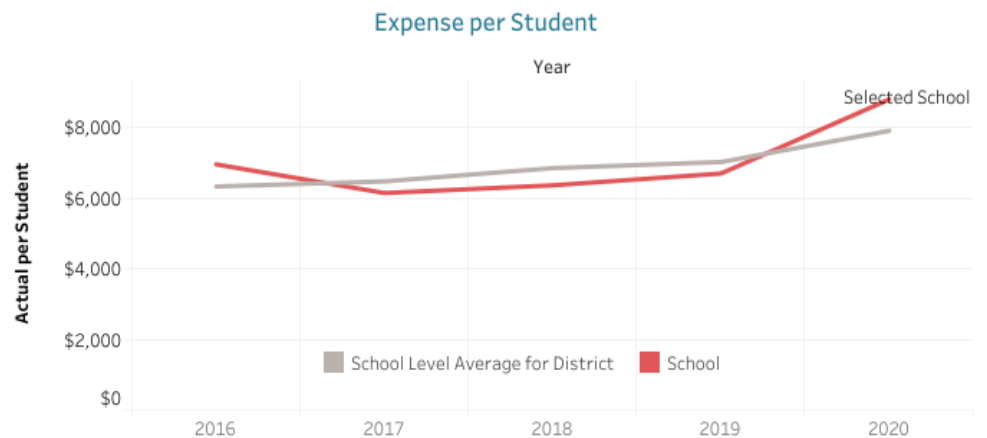
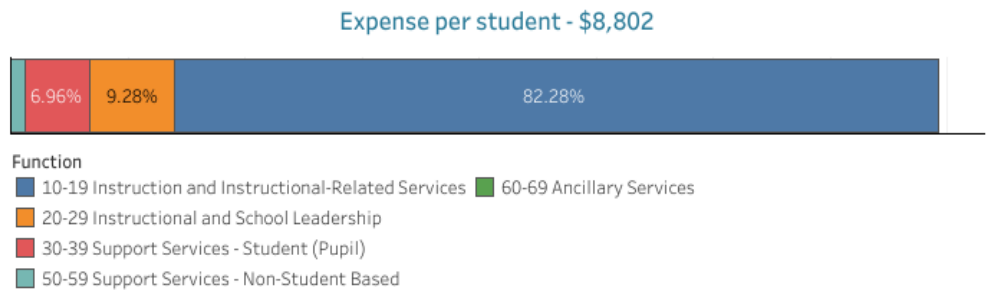
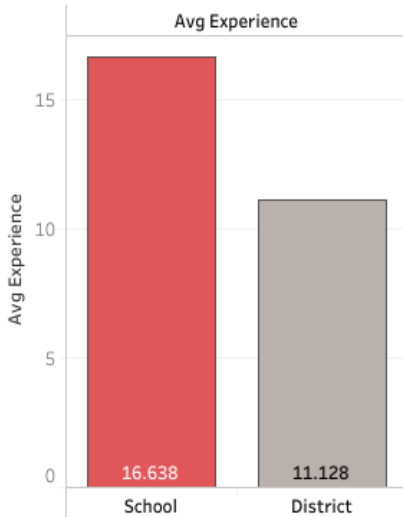
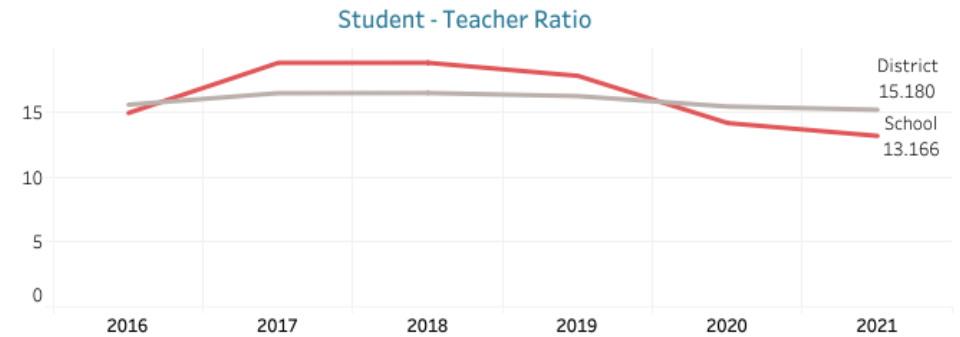
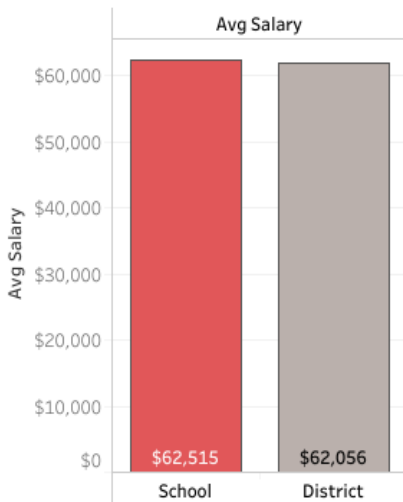
## 2020 Enrollment



## Student Demographics

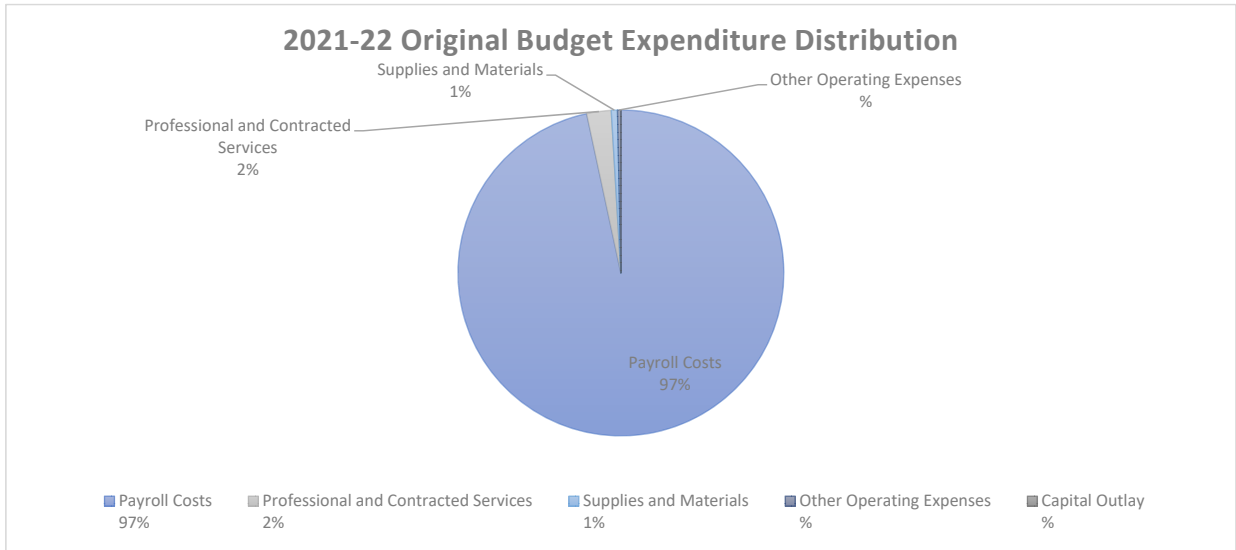


## Teacher Demographics



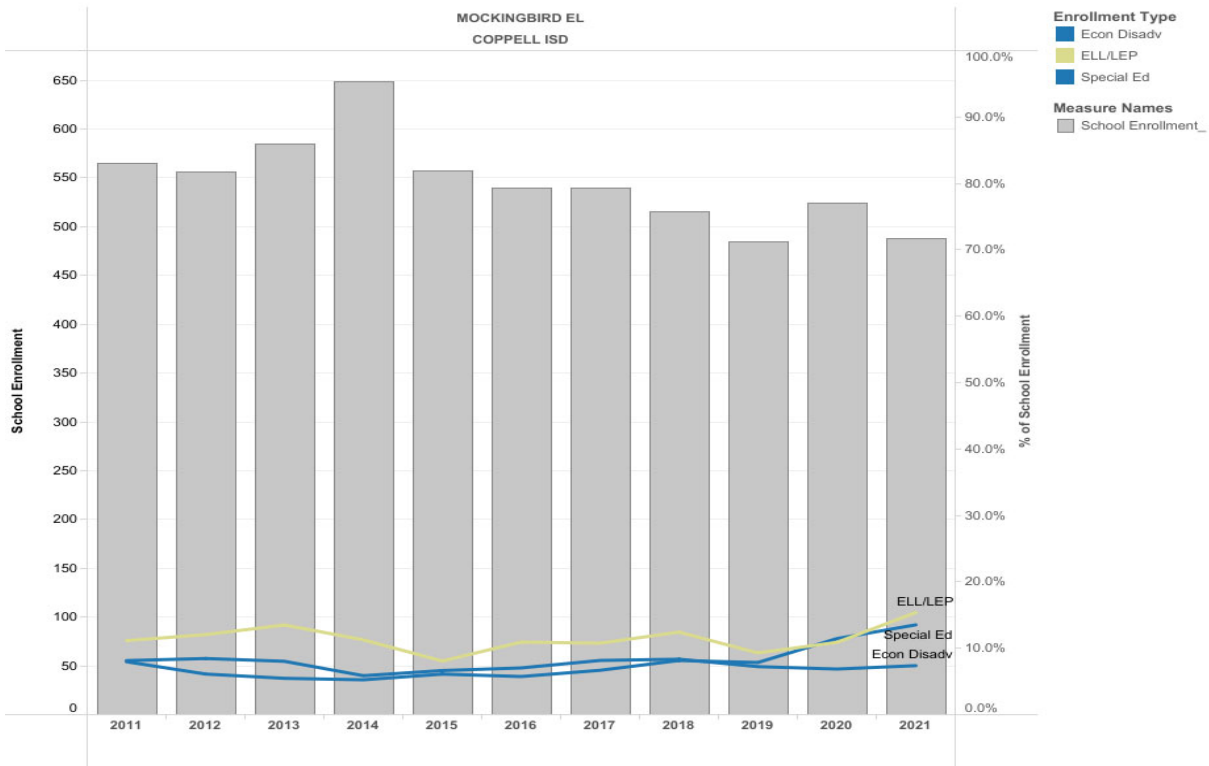
## Mockingbird Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,043,882	3,238,515	3,139,747	96.63%
6200-6299 Professional and Contracted Services	65,010	68,354	78,800	2.43%
6300-6399 Supplies and Materials	34,231	37,946	20,036	0.62%
6400-6499 Other Operating Expenses	3,019	1,733	10,685	0.33%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,146,142</b>	<b>3,346,548</b>	<b>3,249,268</b>	<b>100.00%</b>



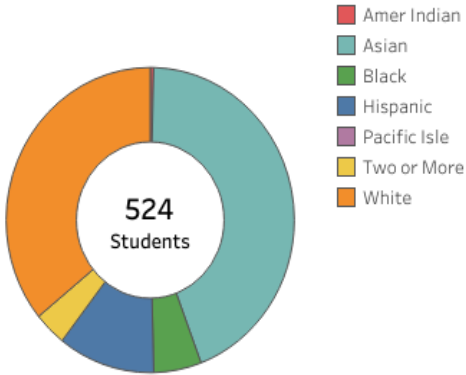
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*

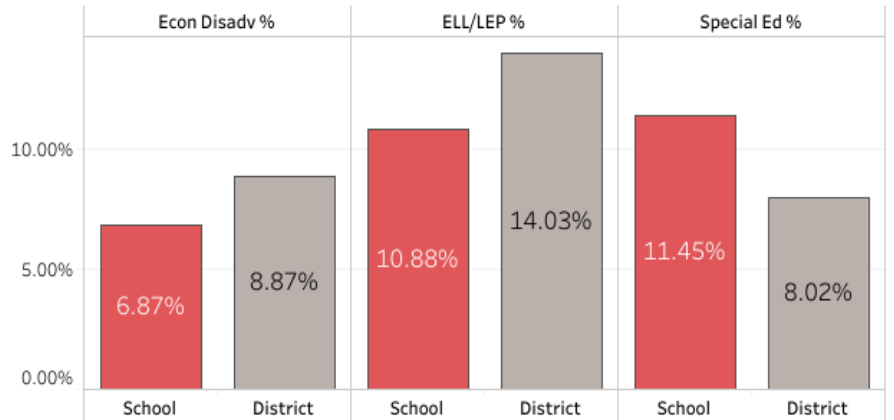


# MOCKINGBIRD EL

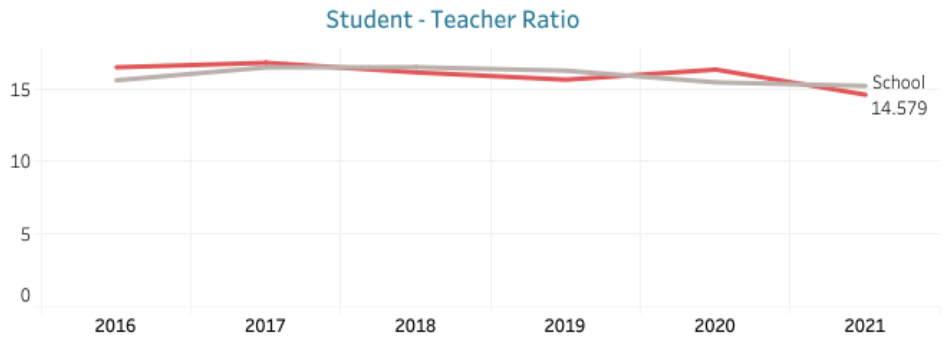
## 2020 Enrollment



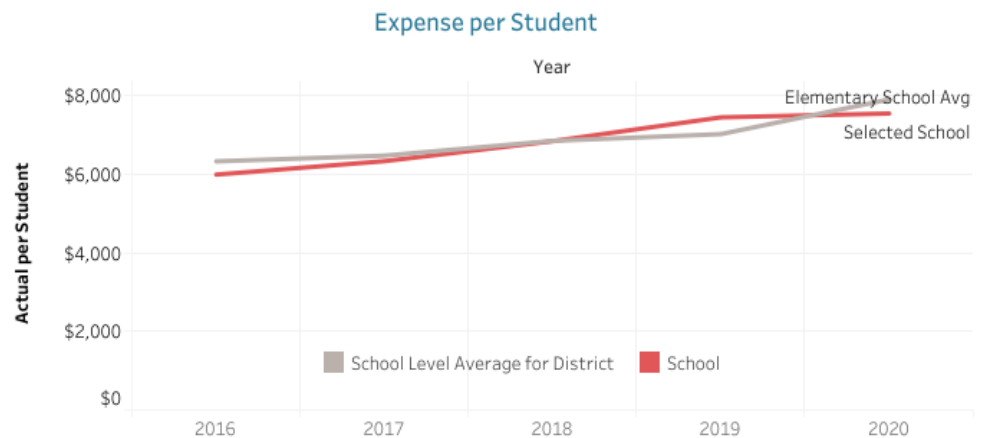
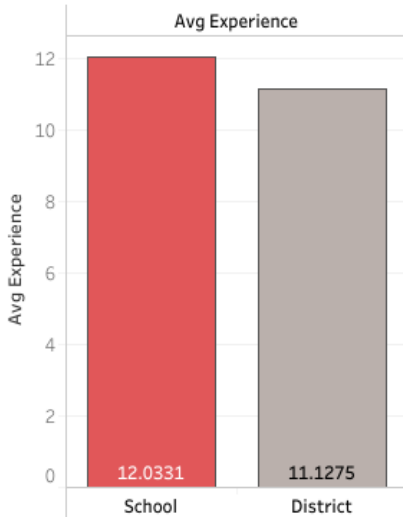
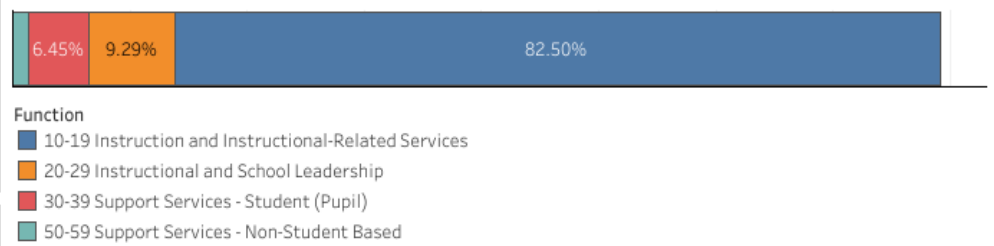
## Student Demographics



## Teacher Demographics

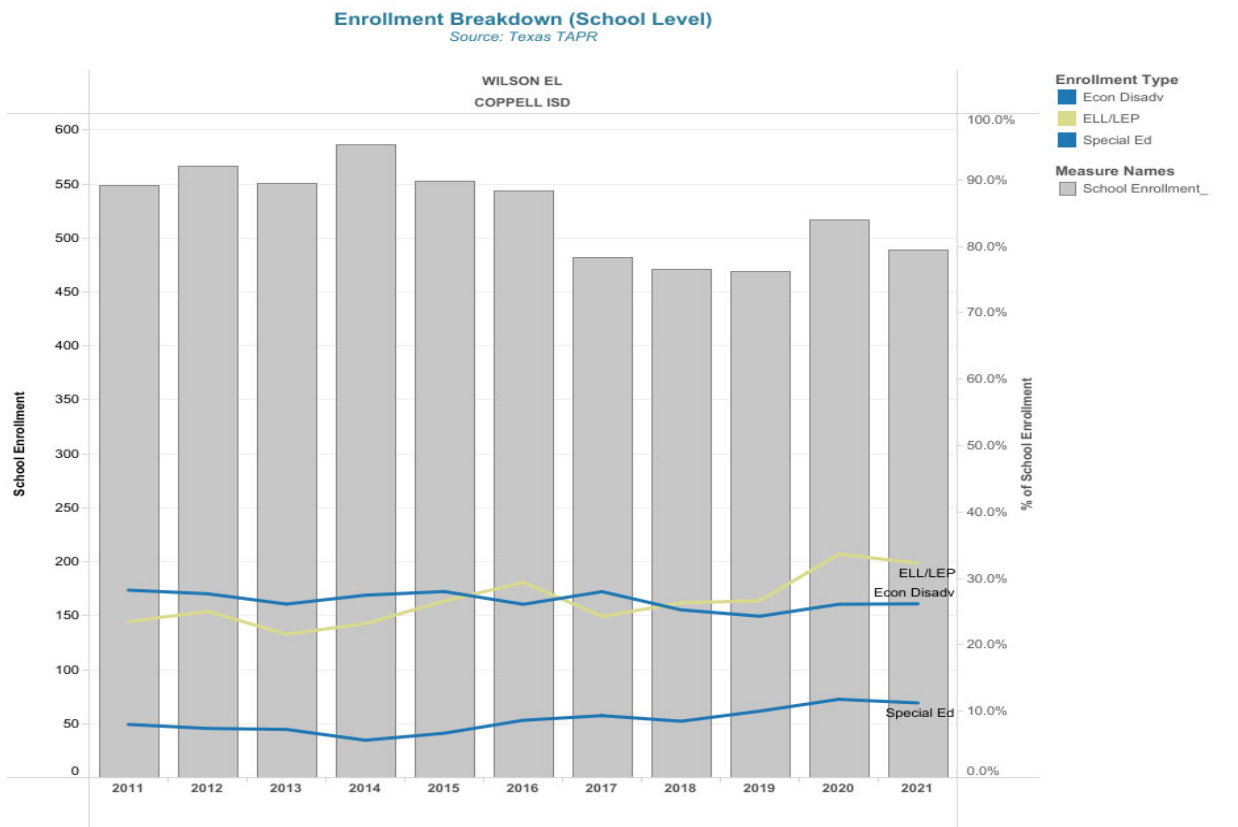
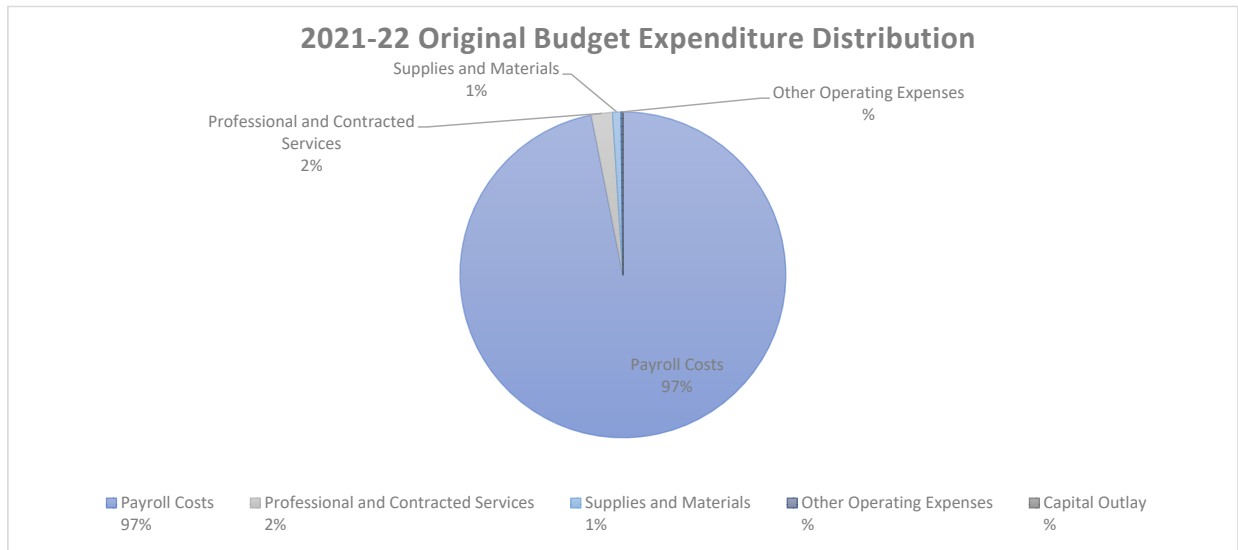


## Expense per student - \$7,551



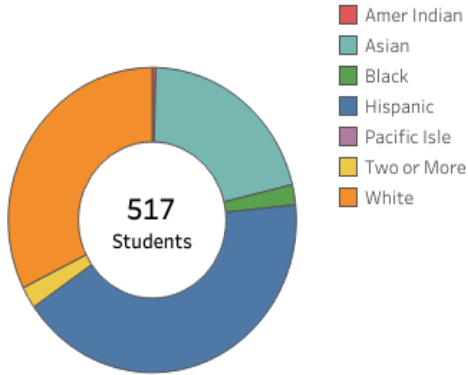
## Wheelice H. Wilson Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,397,437	3,490,656	3,409,126	96.88%
6200-6299 Professional and Contracted Services	73,216	75,538	73,935	2.10%
6300-6399 Supplies and Materials	29,884	51,819	29,349	0.83%
6400-6499 Other Operating Expenses	9,766	5,611	6,375	0.18%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,510,303</b>	<b>3,623,623</b>	<b>3,518,785</b>	<b>100.00%</b>

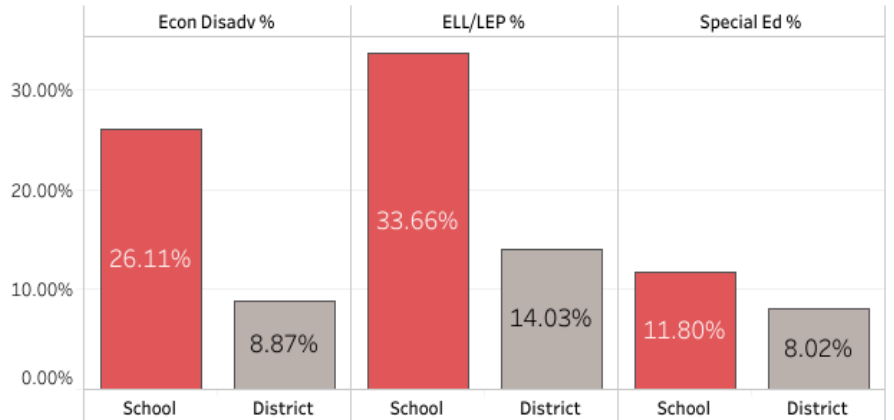


# WILSON EL

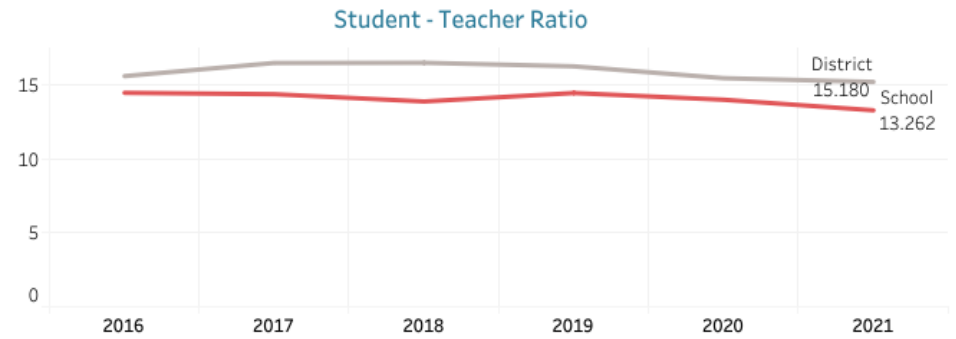
## 2020 Enrollment



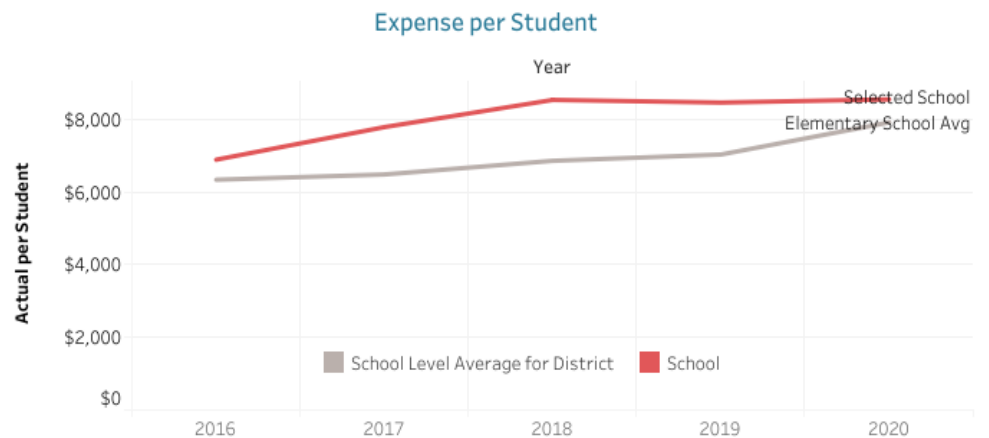
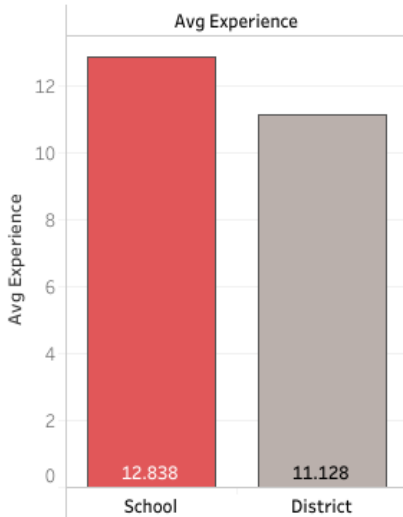
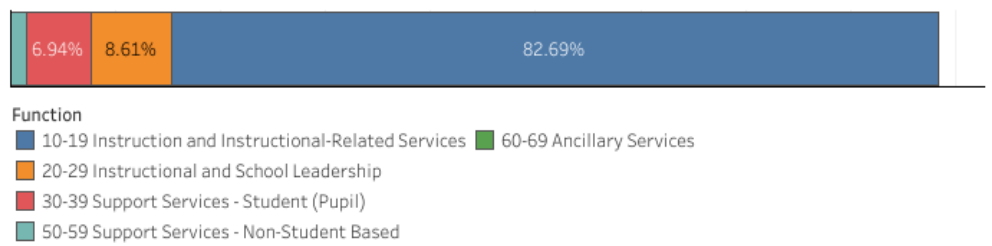
## Student Demographics



## Teacher Demographics



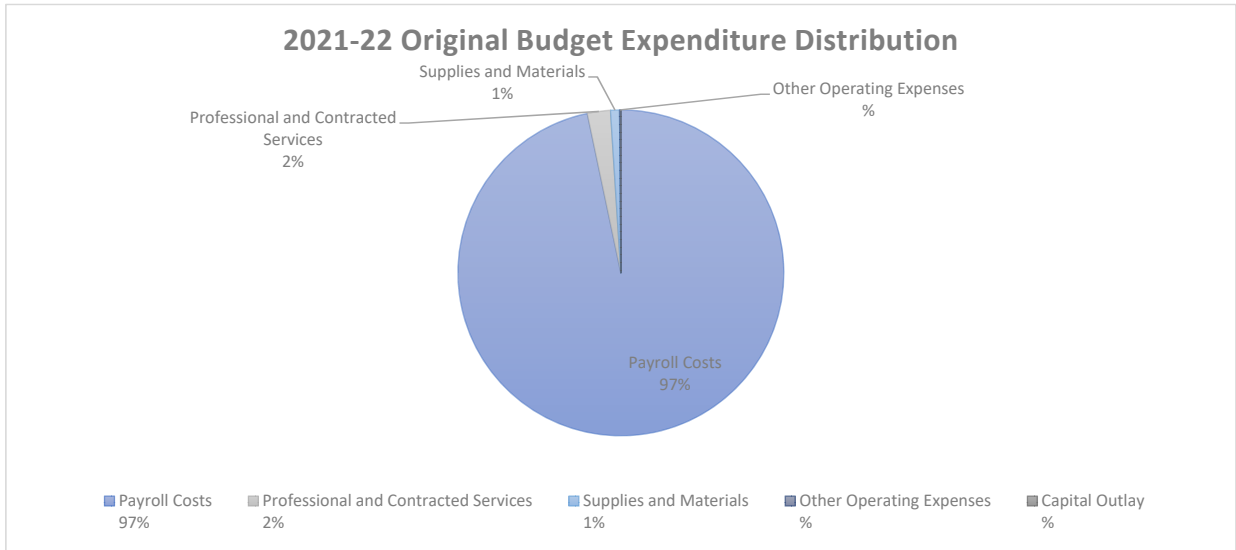
## Expense per student - \$8,544





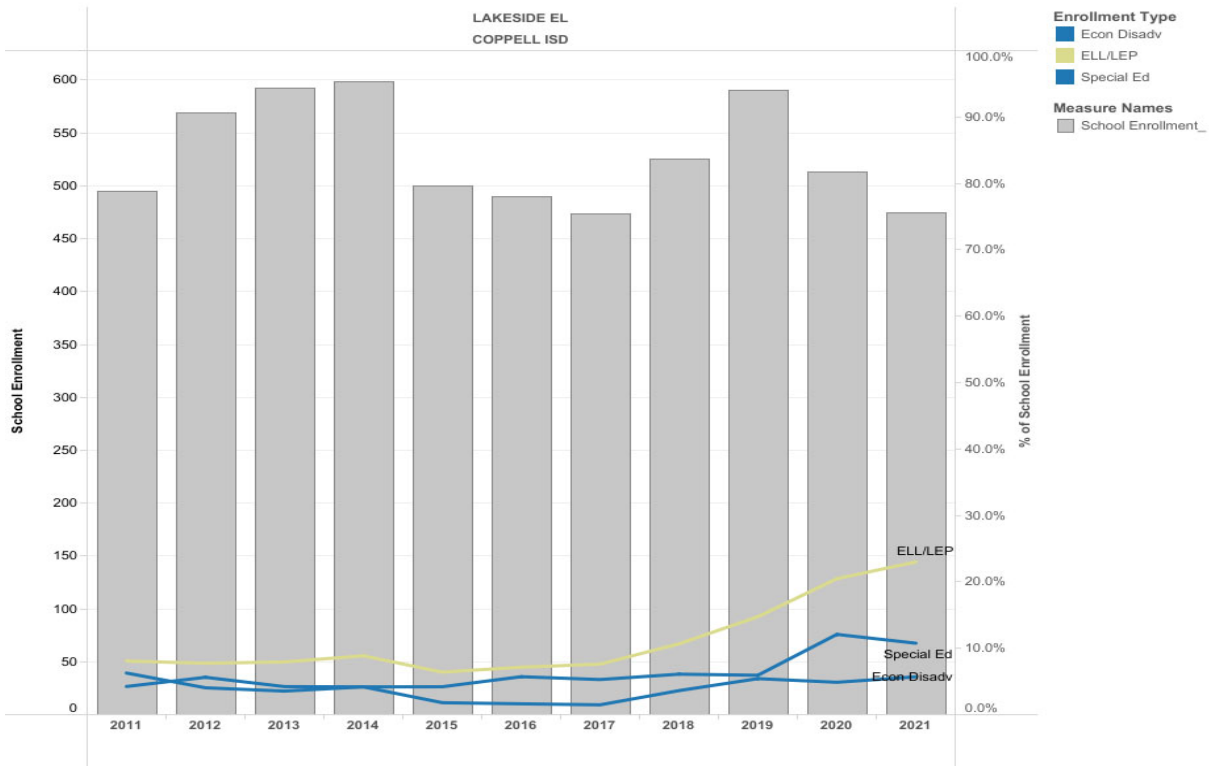
## Lakeside Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,259,277	3,394,921	3,319,700	96.69%
6200-6299 Professional and Contracted Services	70,724	71,298	78,555	2.29%
6300-6399 Supplies and Materials	25,913	38,564	30,231	0.88%
6400-6499 Other Operating Expenses	16,674	1,813	4,700	0.14%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,372,588</b>	<b>3,506,596</b>	<b>3,433,186</b>	<b>100.00%</b>



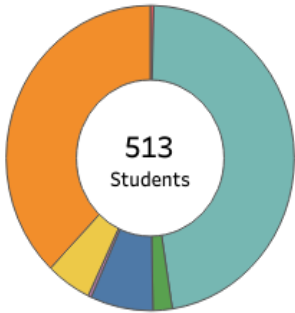
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*



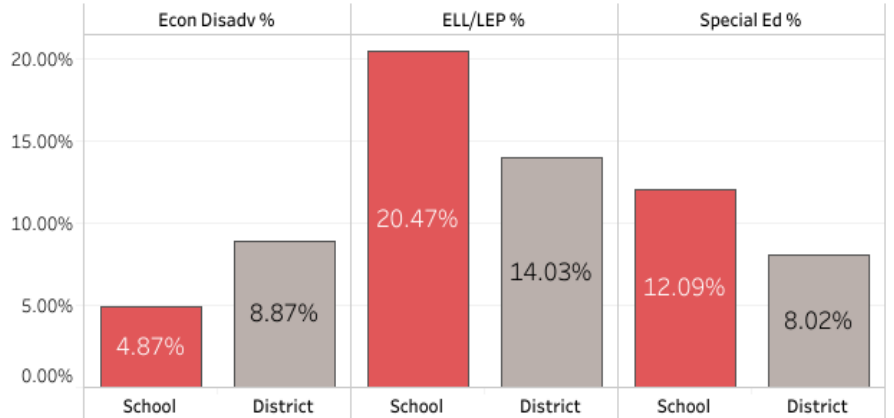
# LAKESIDE EL

## 2020 Enrollment

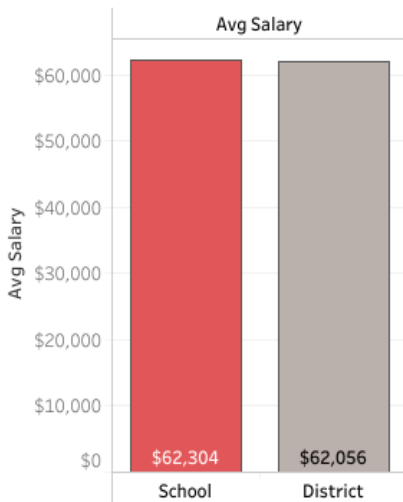


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

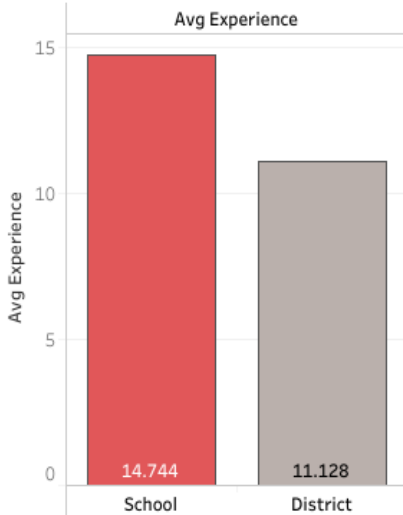
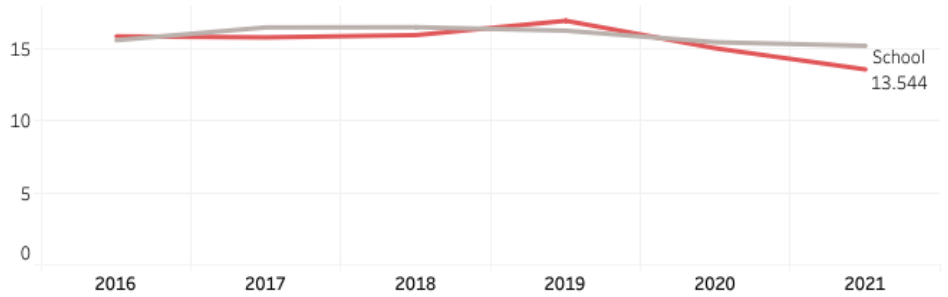
## Student Demographics



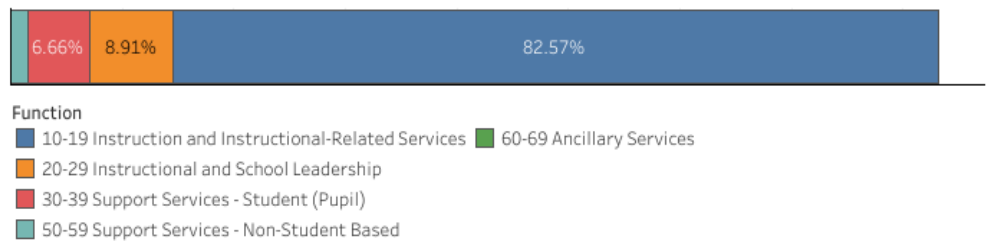
## Teacher Demographics



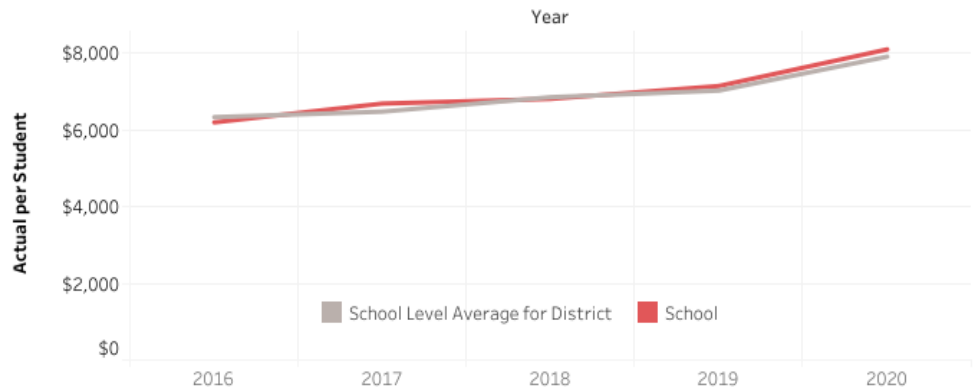
## Student - Teacher Ratio



## Expense per student - \$8,101

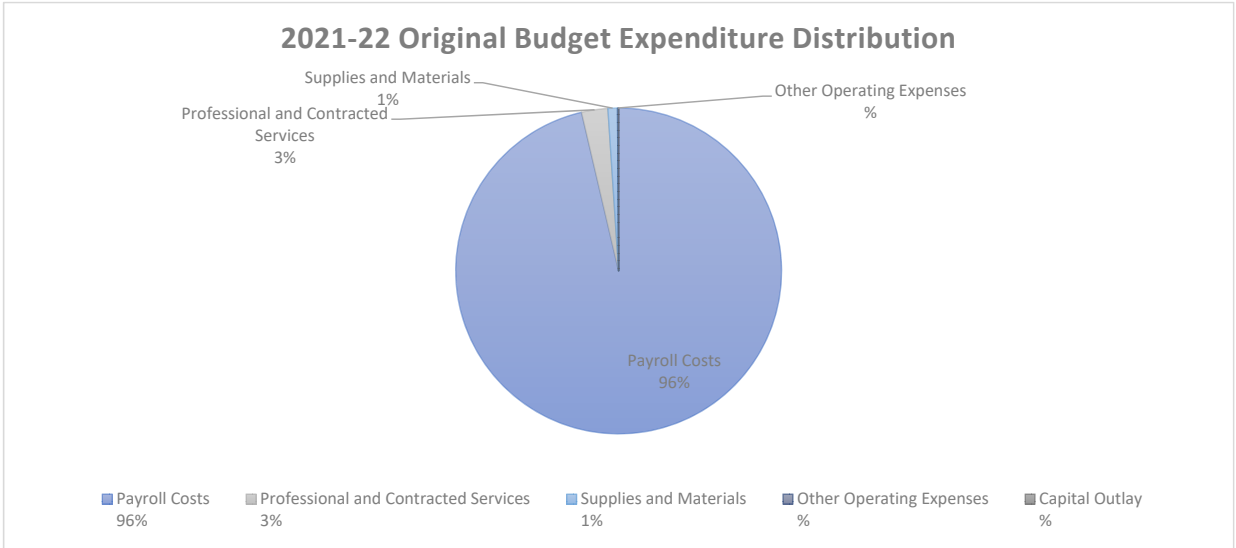


## Expense per Student



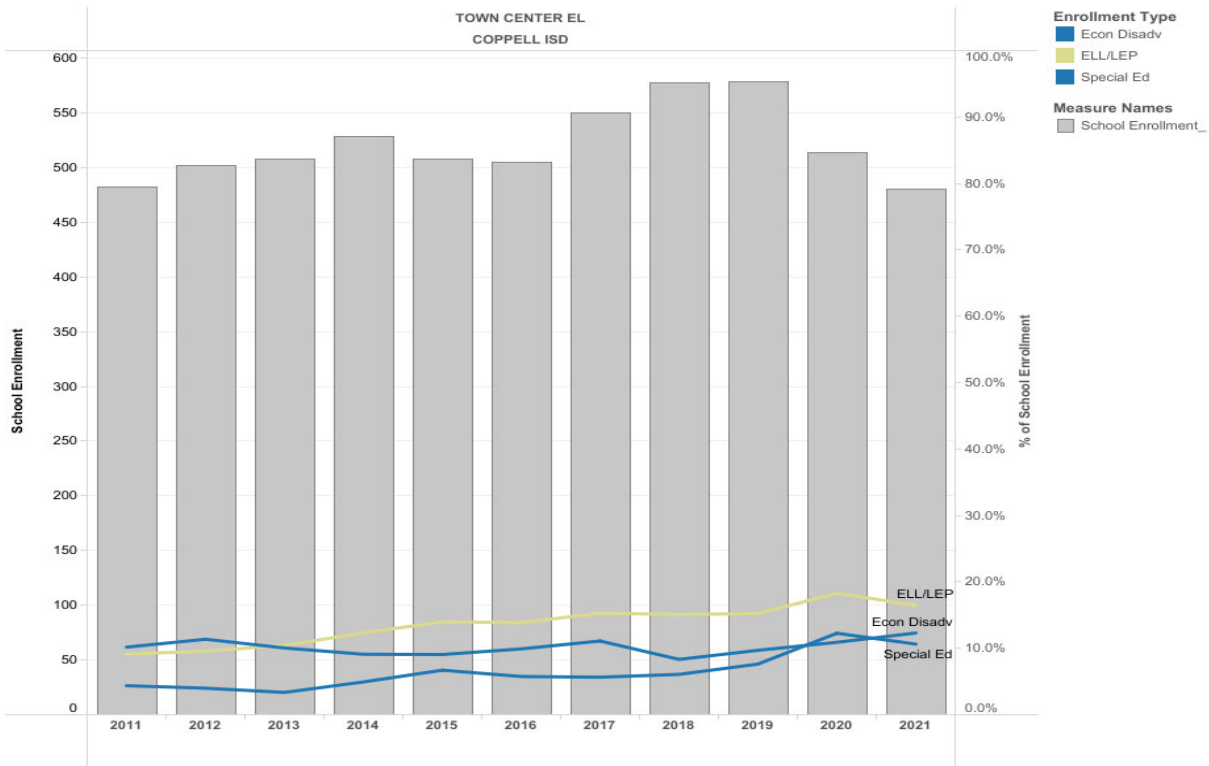
## Town Center Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,226,461	3,267,757	2,988,704	96.34%
6200-6299 Professional and Contracted Services	73,562	76,827	80,635	2.60%
6300-6399 Supplies and Materials	43,642	46,579	29,437	0.95%
6400-6499 Other Operating Expenses	3,879	8,076	3,450	0.11%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,347,544</b>	<b>3,399,239</b>	<b>3,102,226</b>	<b>100.00%</b>



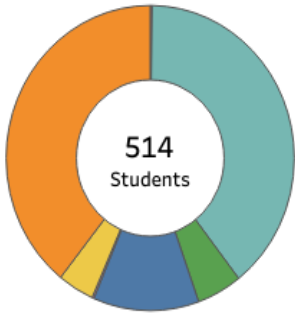
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*



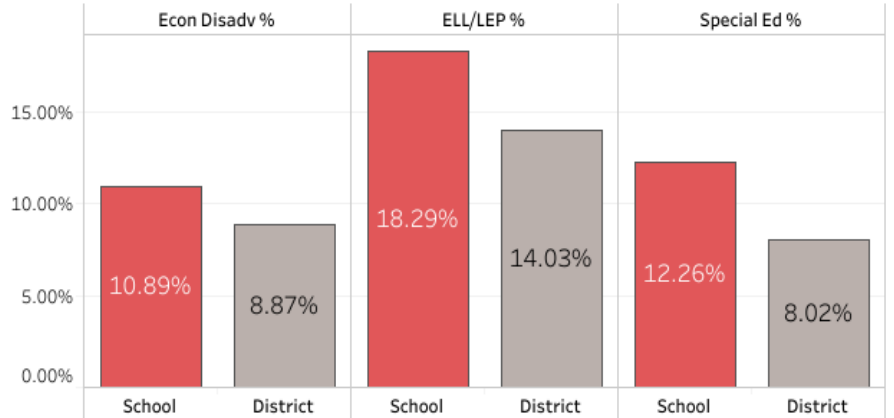
# TOWN CENTER EL

## 2020 Enrollment

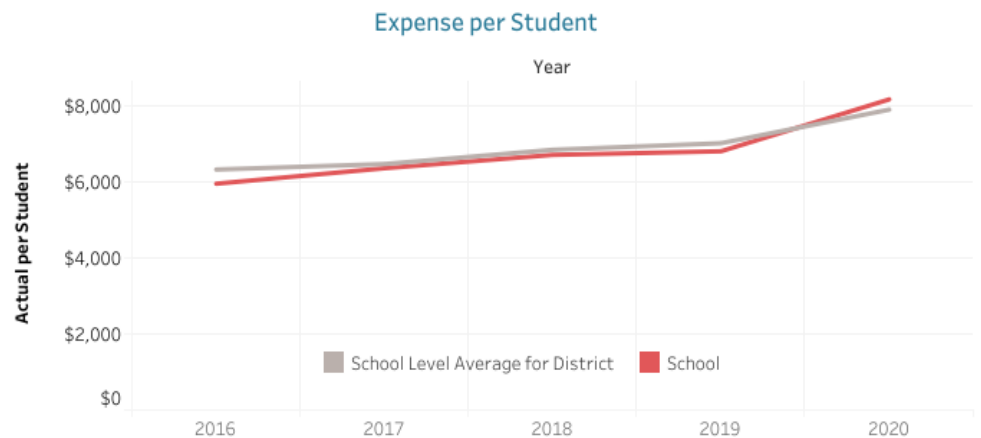
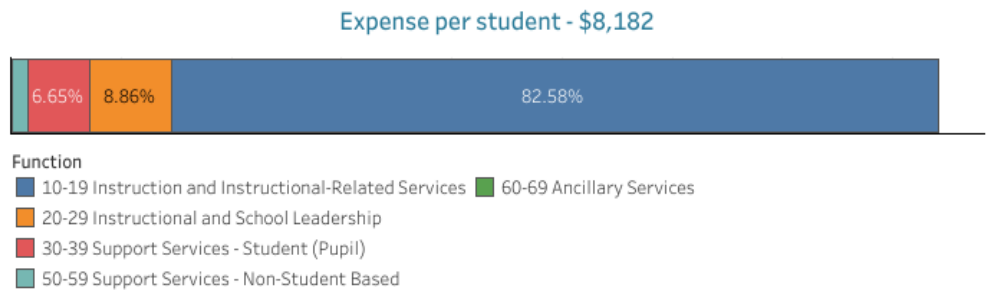
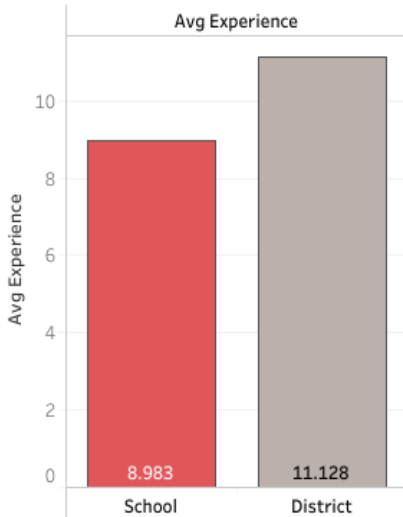
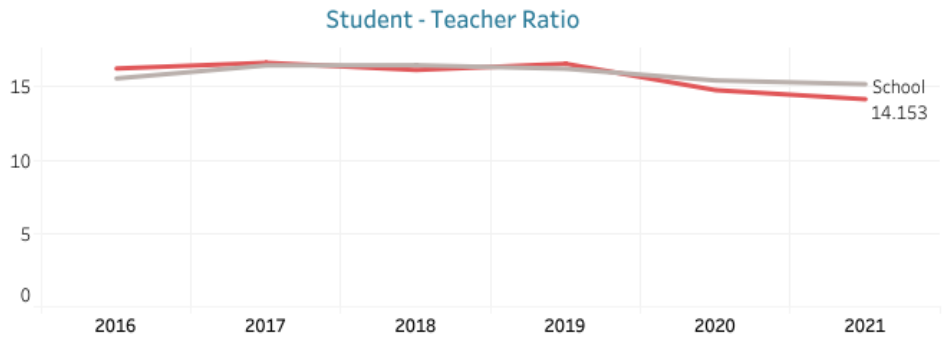
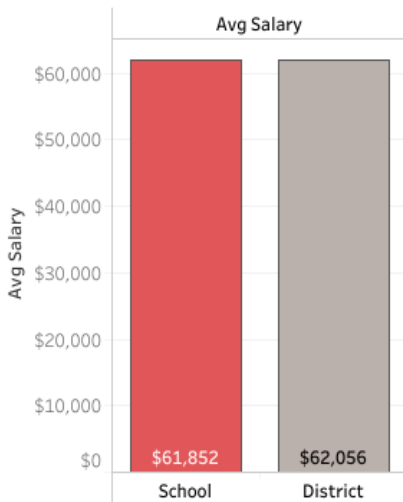


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

## Student Demographics

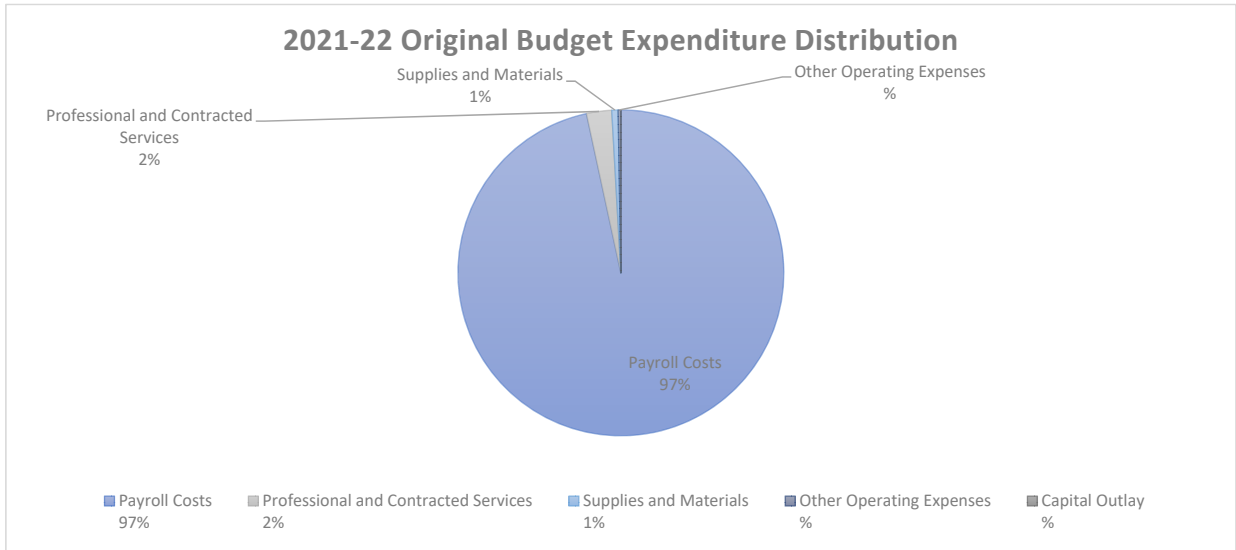


## Teacher Demographics



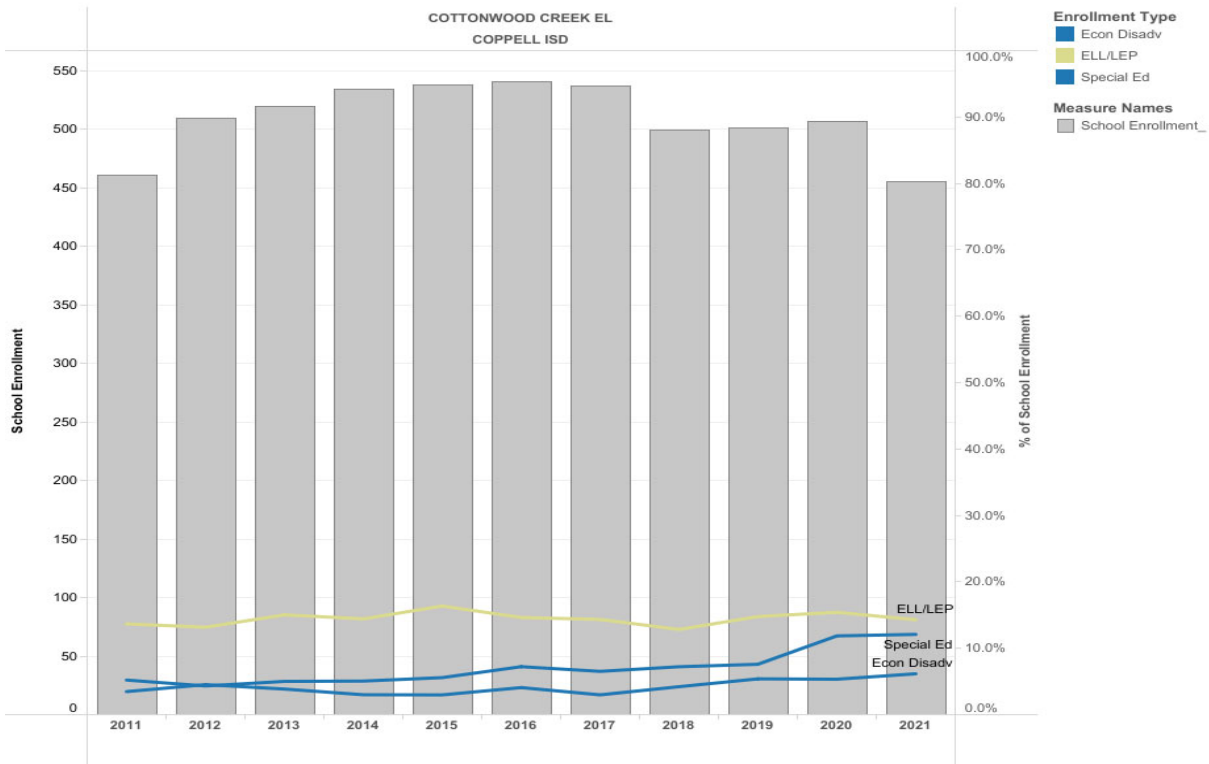
## Cottonwood Creek Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,109,063	3,193,745	3,151,909	96.61%
6200-6299 Professional and Contracted Services	73,835	81,940	81,188	2.49%
6300-6399 Supplies and Materials	25,988	30,873	20,595	0.63%
6400-6499 Other Operating Expenses	3,374	5,366	8,750	0.27%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,212,261</b>	<b>3,311,924</b>	<b>3,262,442</b>	<b>100.00%</b>



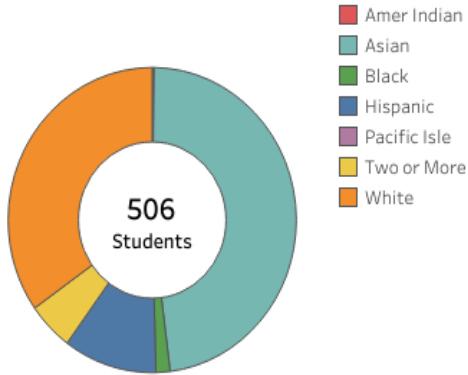
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*

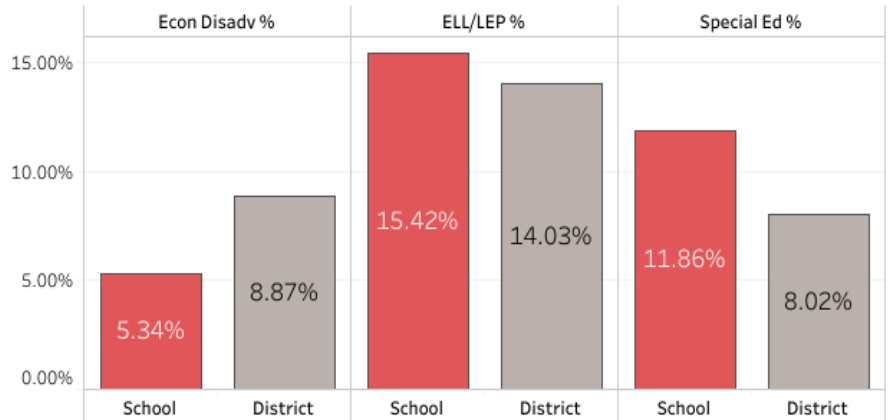


# COTTONWOOD CREEK EL

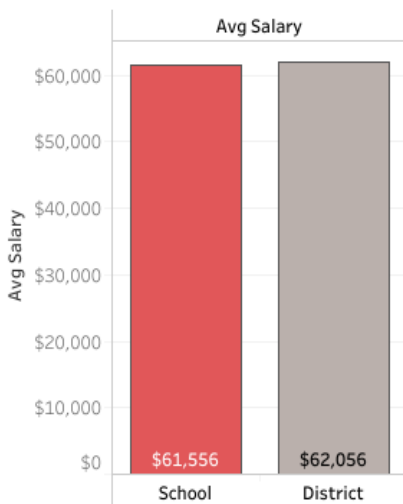
2020 Enrollment



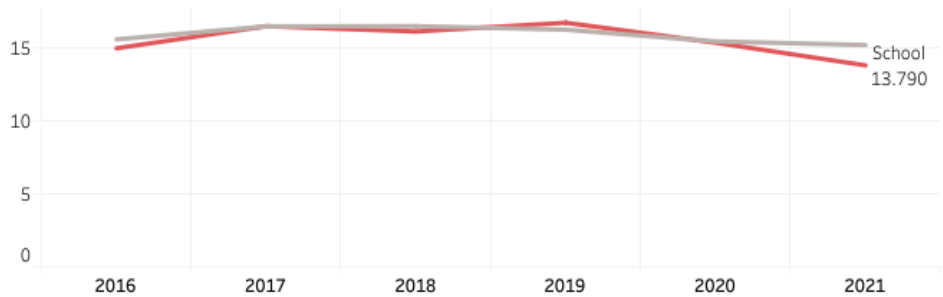
Student Demographics



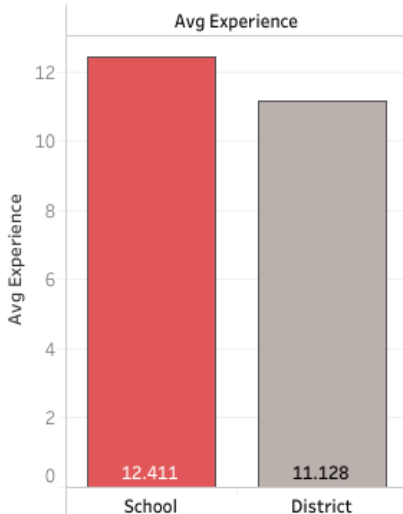
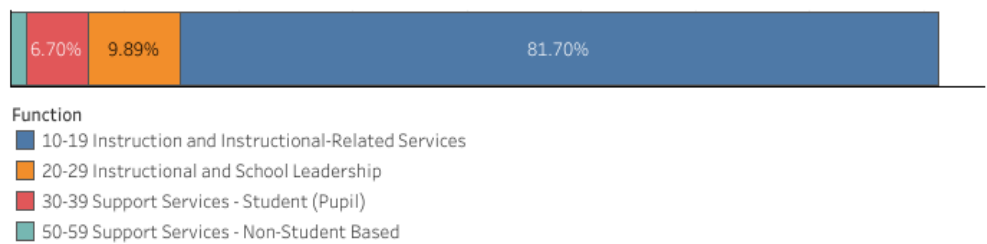
Teacher Demographics



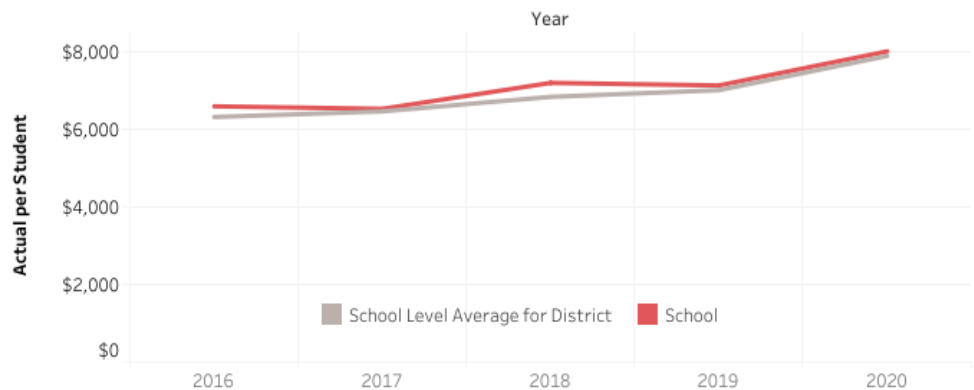
Student - Teacher Ratio



Expense per student - \$8,030

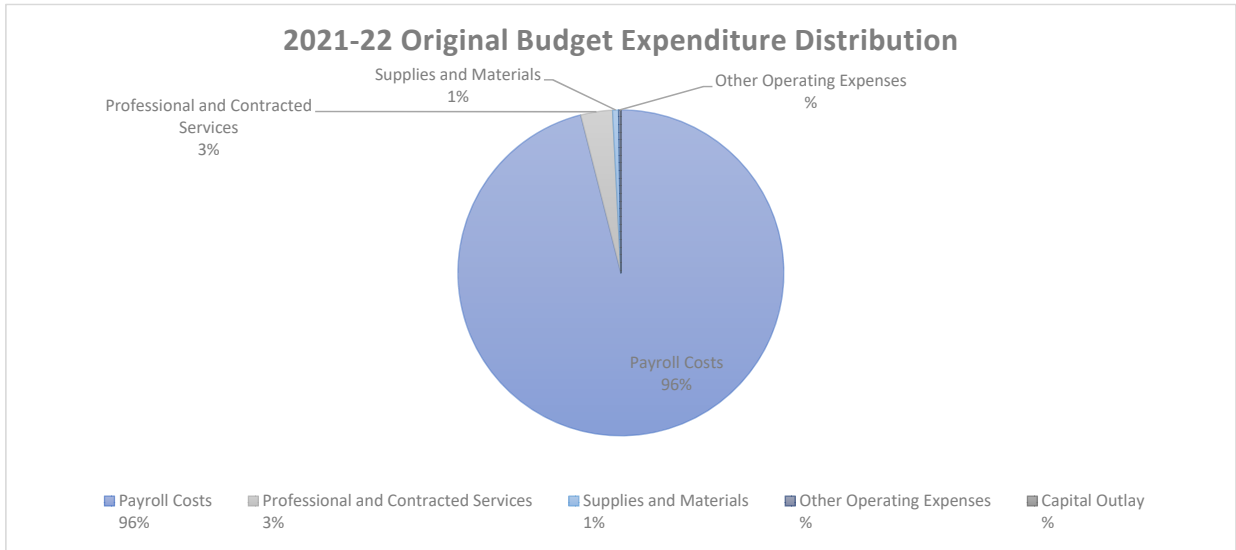


Expense per Student



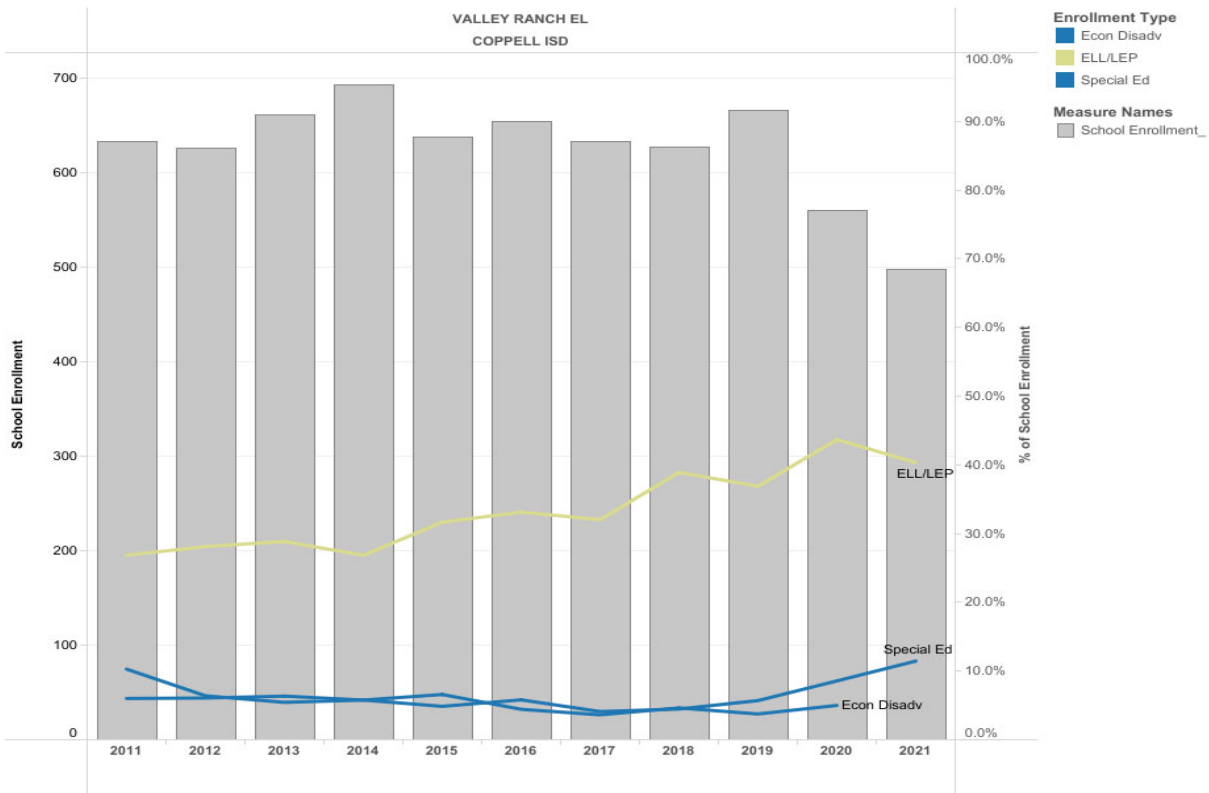
## Valley Ranch Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,137,696	3,187,863	3,288,740	96.03%
6200-6299 Professional and Contracted Services	118,015	103,190	108,235	3.16%
6300-6399 Supplies and Materials	32,803	44,486	20,154	0.59%
6400-6499 Other Operating Expenses	17,846	2,808	7,656	0.22%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,306,360</b>	<b>3,338,347</b>	<b>3,424,785</b>	<b>100.00%</b>



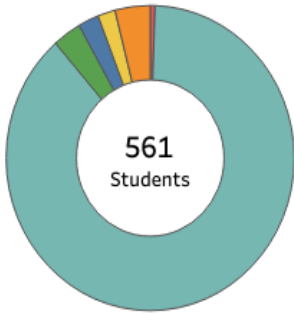
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*



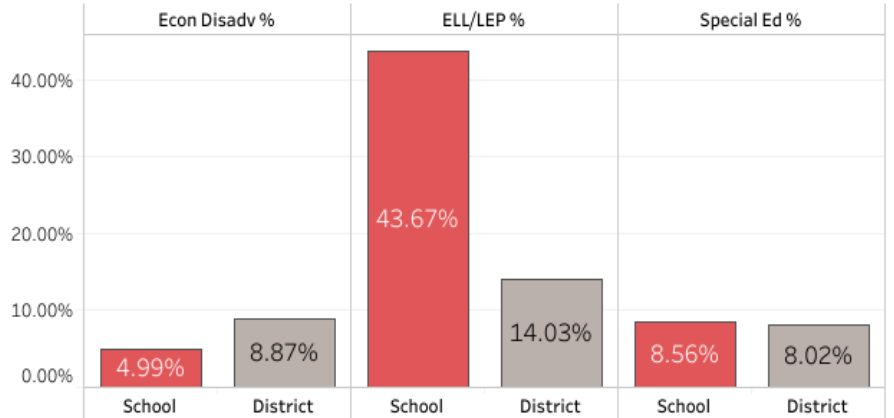
# VALLEY RANCH EL

## 2020 Enrollment

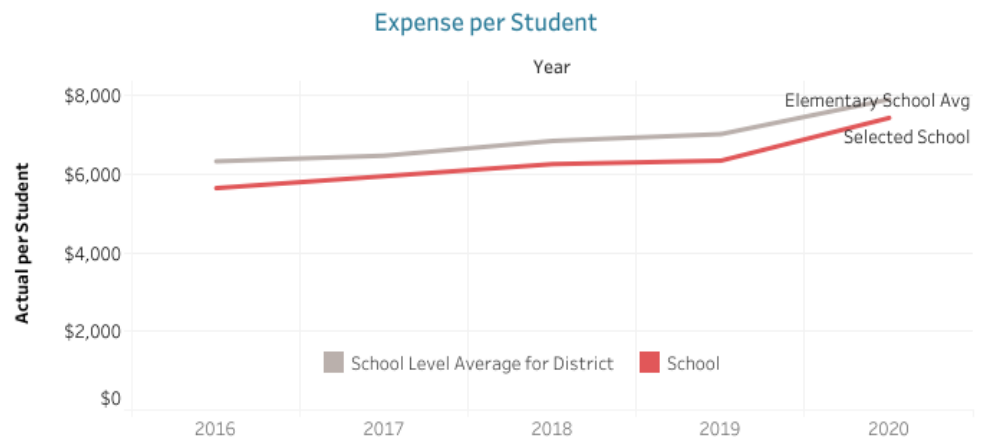
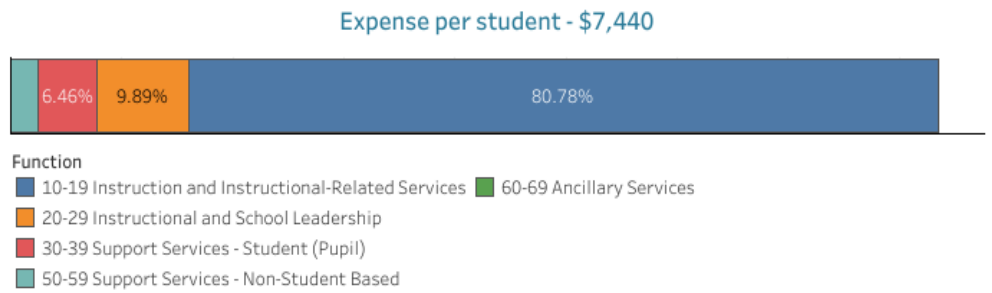
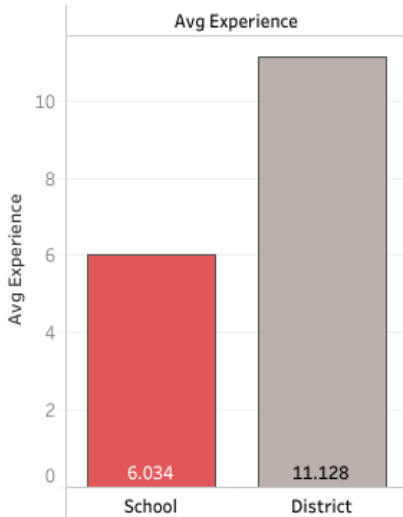
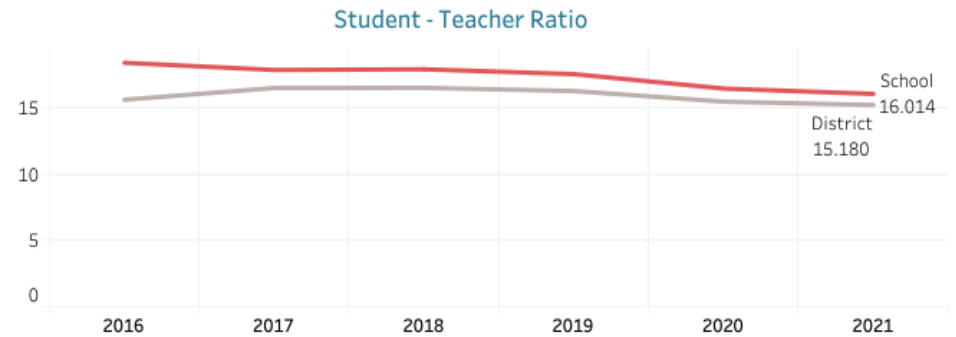
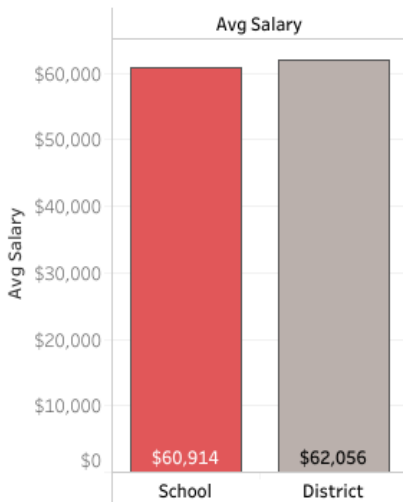


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

## Student Demographics



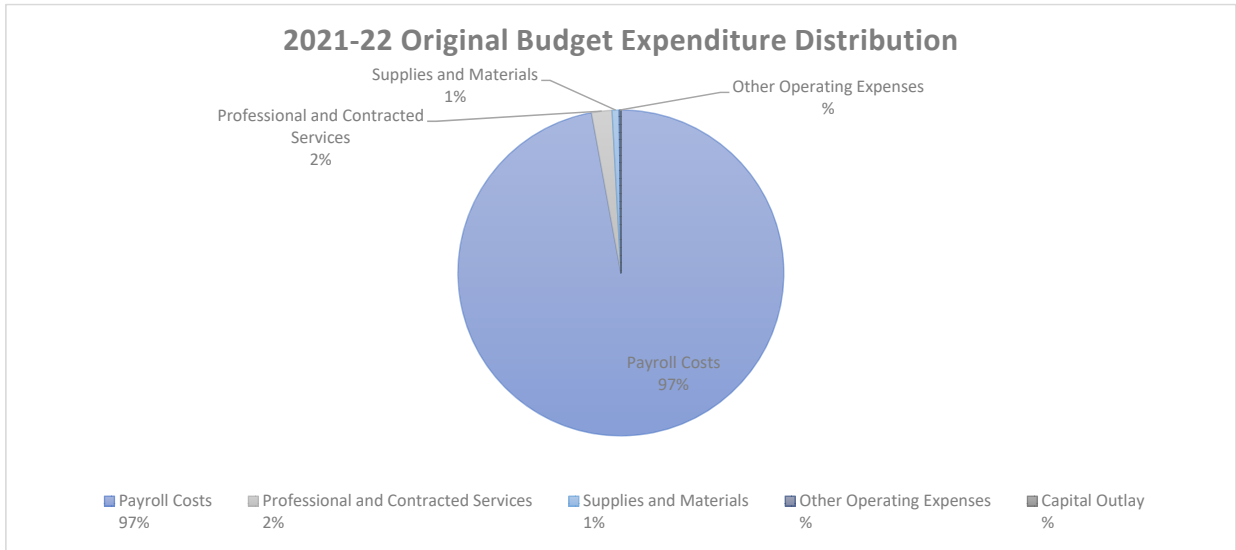
## Teacher Demographics





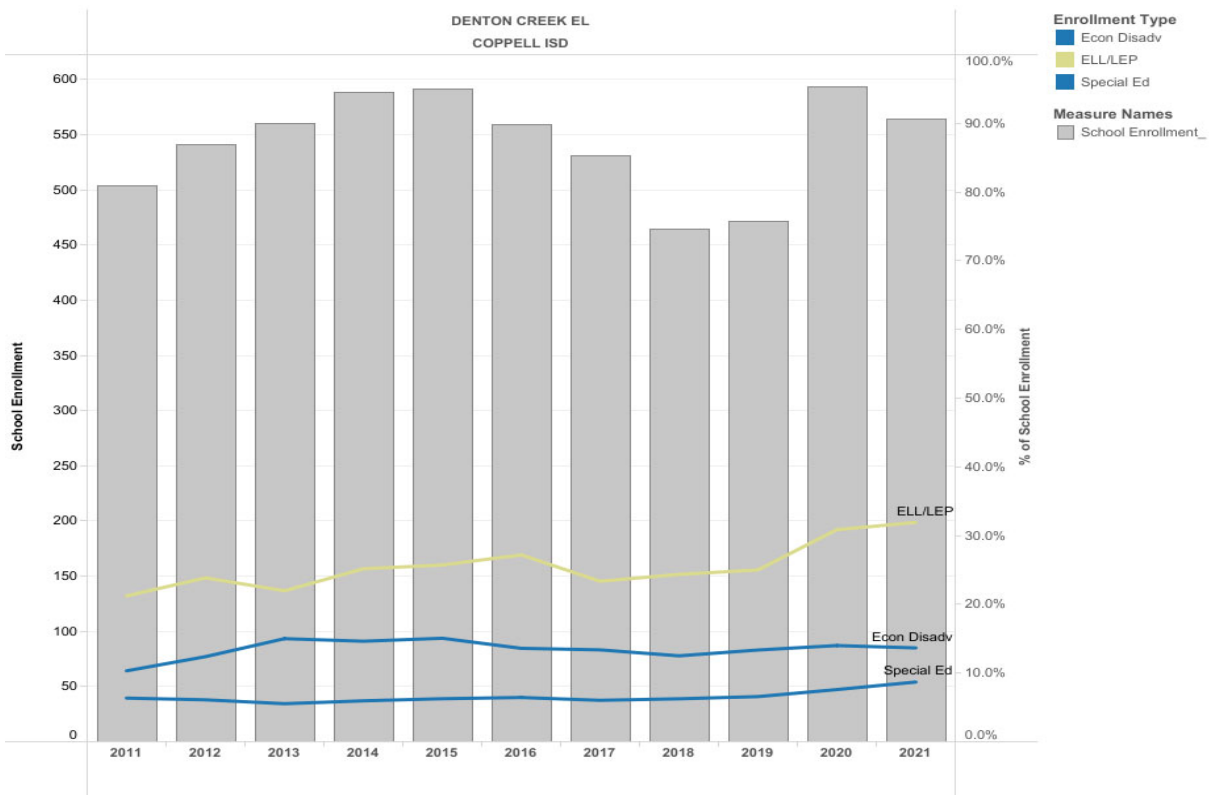
## Denton Creek Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,723,190	3,892,200	3,780,382	97.11%
6200-6299 Professional and Contracted Services	81,969	77,230	79,100	2.03%
6300-6399 Supplies and Materials	55,602	60,187	27,485	0.71%
6400-6499 Other Operating Expenses	5,051	3,211	6,000	0.15%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,865,812</b>	<b>4,032,828</b>	<b>3,892,967</b>	<b>100.00%</b>



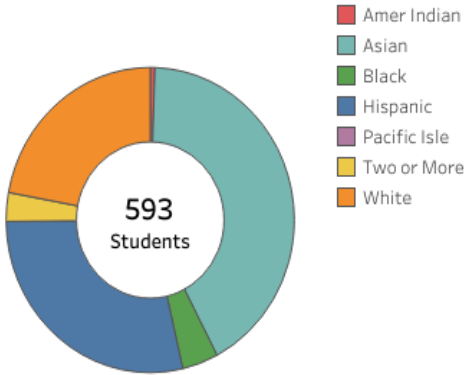
### Enrollment Breakdown (School Level)

*Source: Texas TAPR*

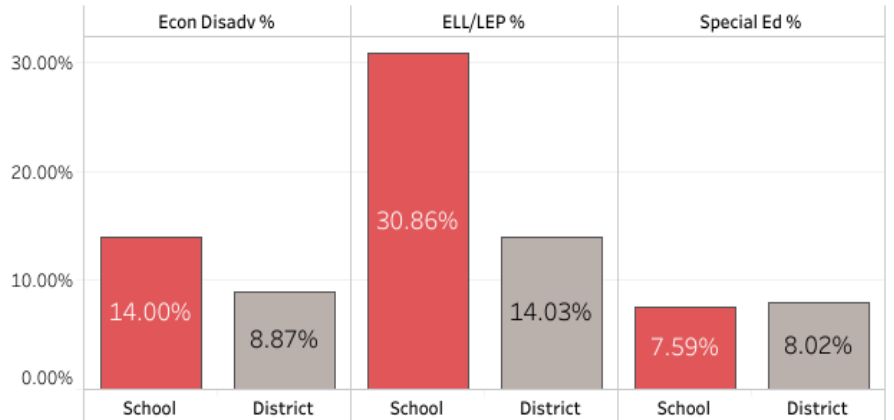


# DENTON CREEK EL

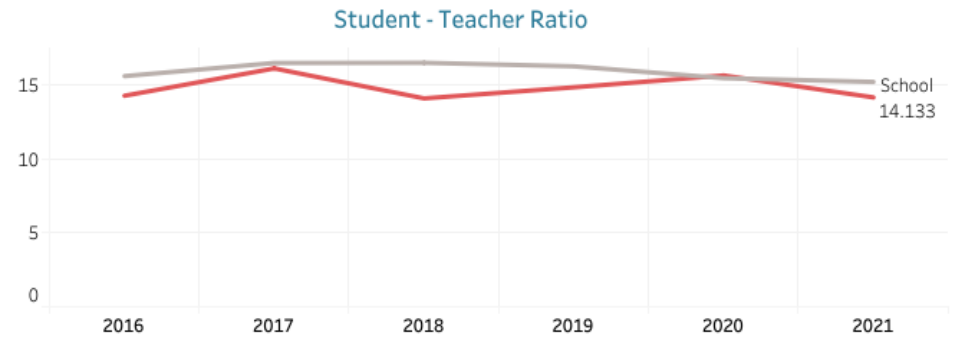
## 2020 Enrollment



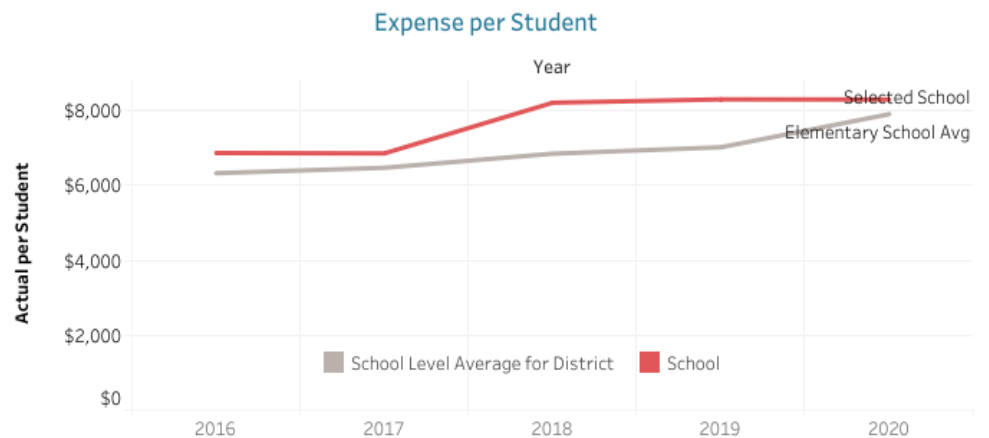
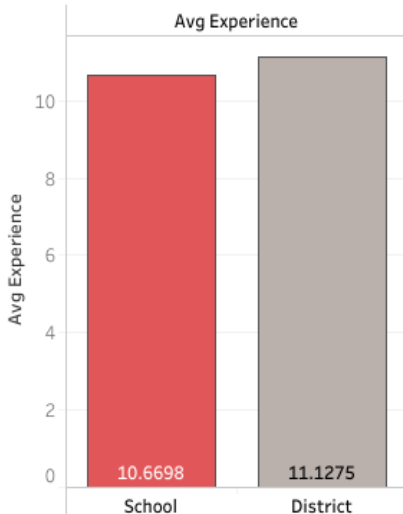
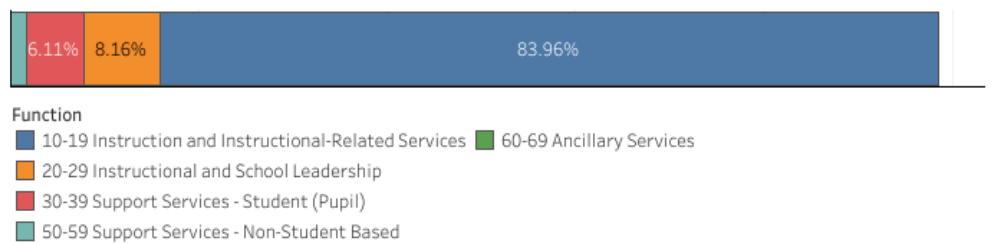
## Student Demographics



## Teacher Demographics

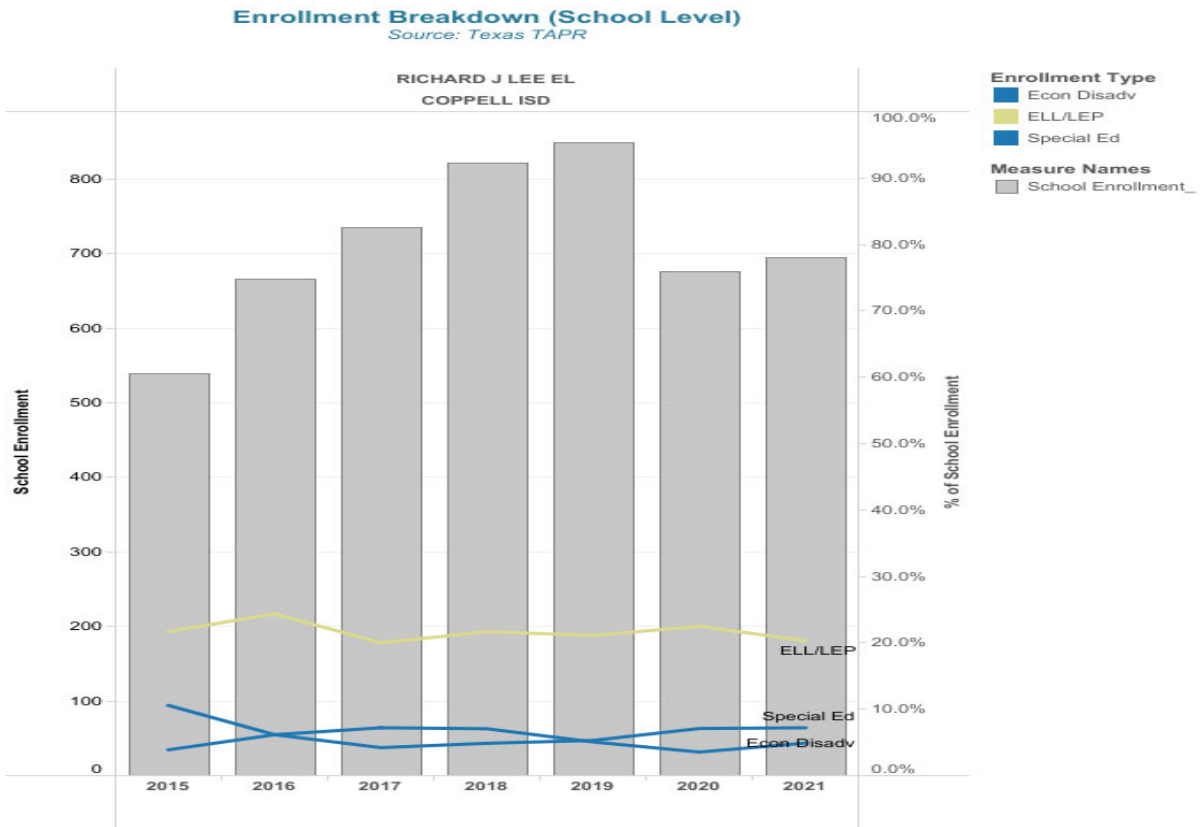
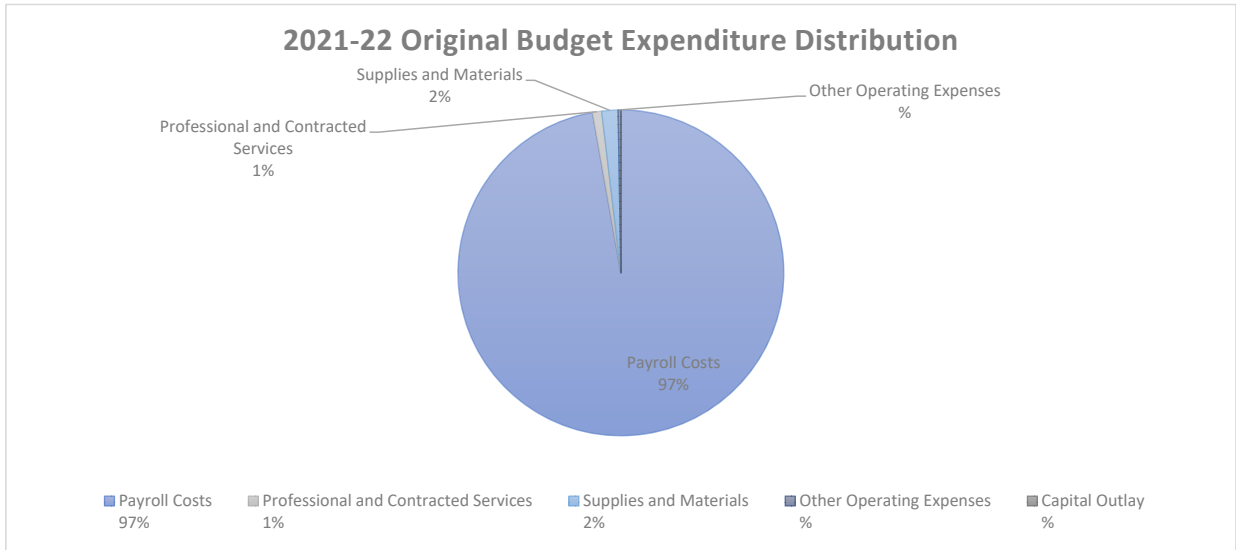


## Expense per student - \$8,303



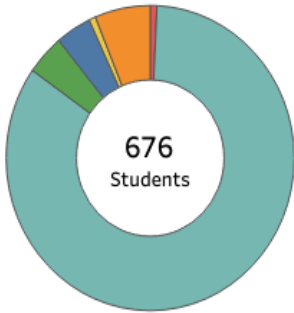
## Richard J. Lee Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,727,224	3,980,349	3,954,857	97.20%
6200-6299 Professional and Contracted Services	63,869	47,723	37,300	0.92%
6300-6399 Supplies and Materials	49,454	65,428	65,547	1.61%
6400-6499 Other Operating Expenses	11,927	2,532	11,275	0.28%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,852,473</b>	<b>4,096,032</b>	<b>4,068,979</b>	<b>100.00%</b>



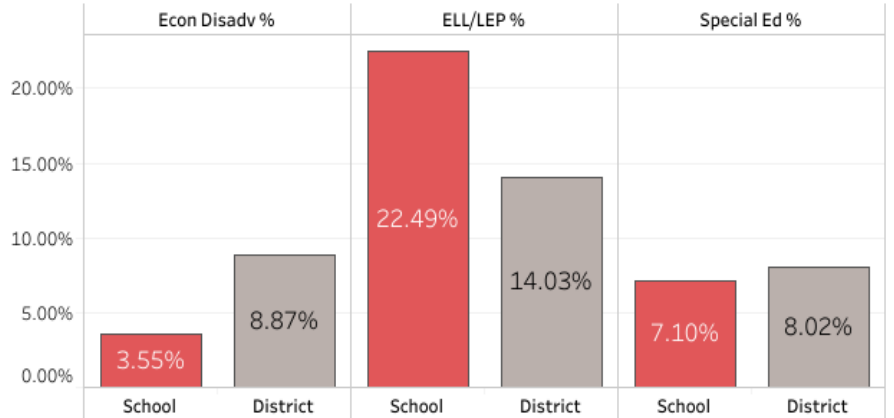
# RICHARD J LEE EL

## 2020 Enrollment

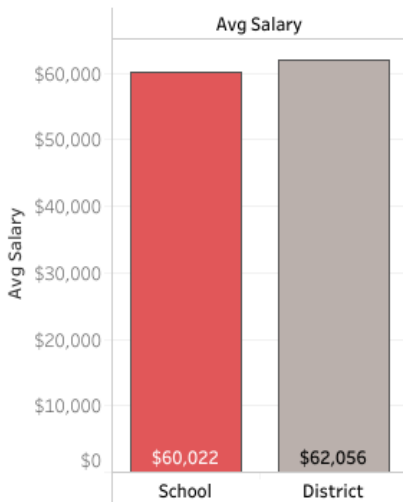


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

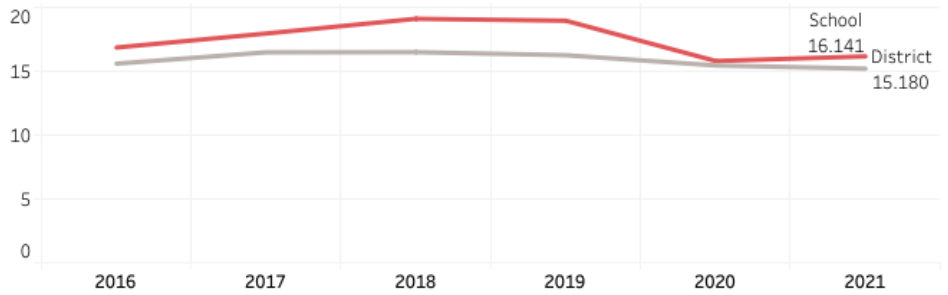
## Student Demographics



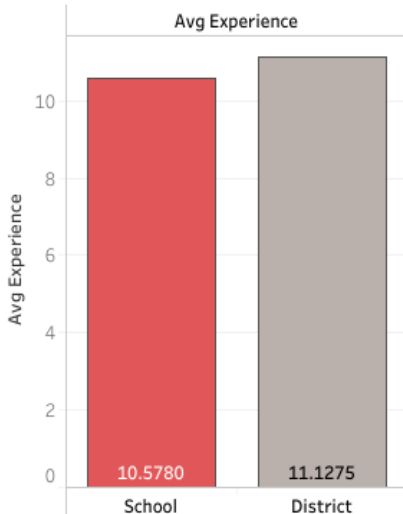
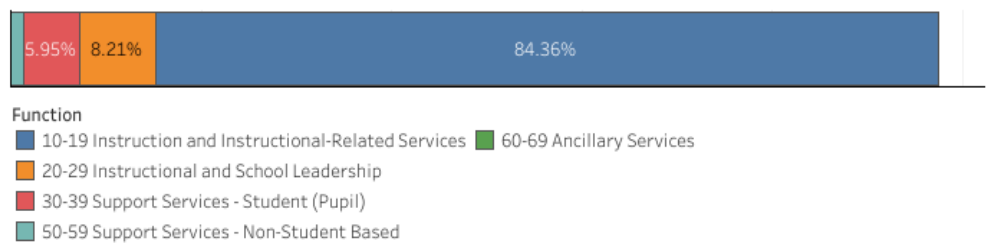
## Teacher Demographics



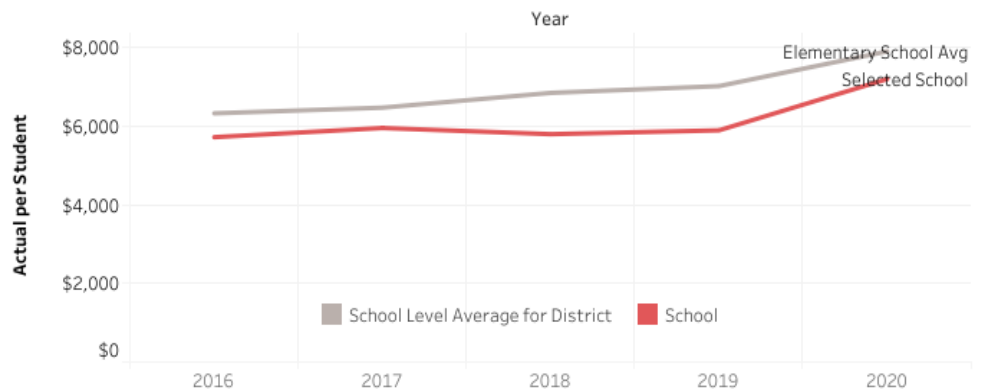
## Student - Teacher Ratio



## Expense per student - \$7,207

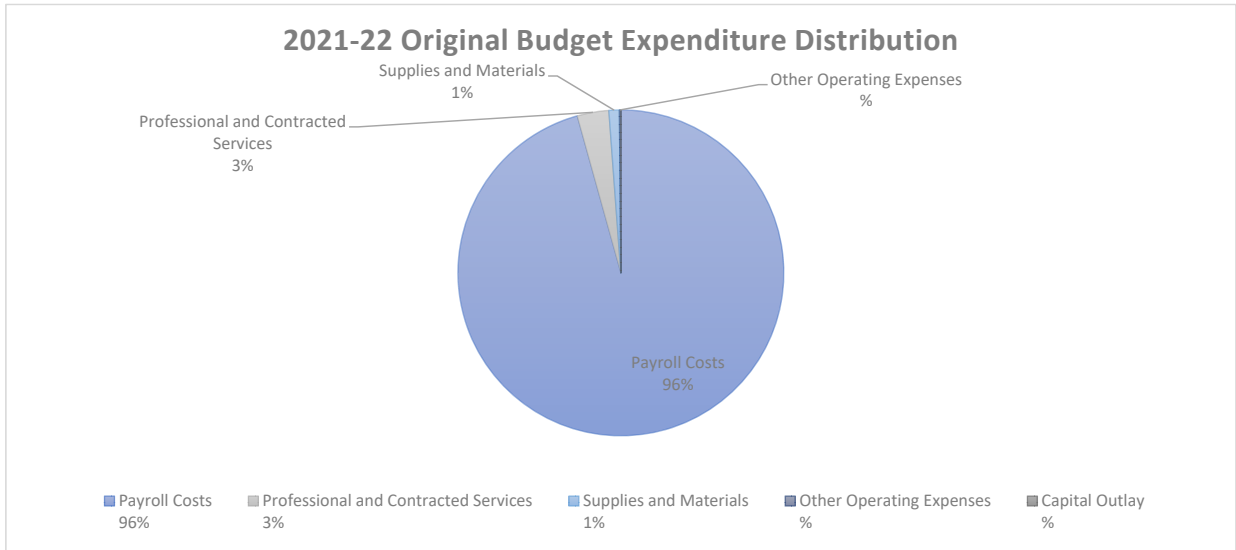


## Expense per Student



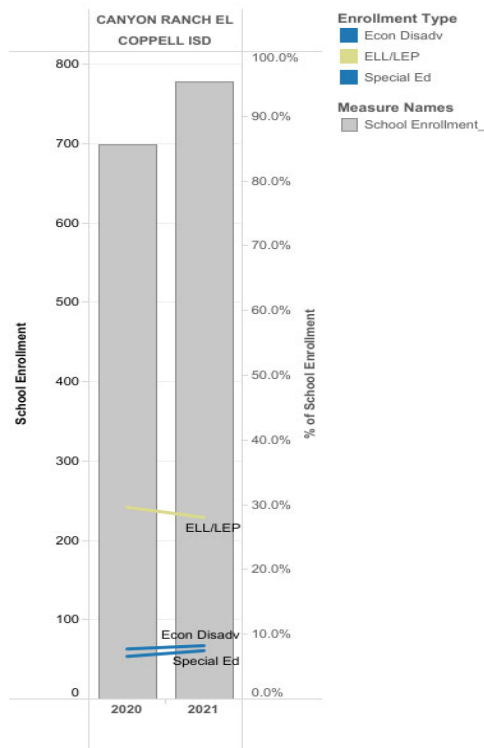
## Canyon Ranch Elementary

General Fund	FY2020 Actual	FY2021 Projected	FY2022 Budget	Percent of Total
6100-6199 Payroll Costs	3,680,879	3,882,817	4,167,774	95.68%
6200-6299 Professional and Contracted Services	77,528	63,448	136,850	3.14%
6300-6399 Supplies and Materials	55,157	63,957	45,056	1.03%
6400-6499 Other Operating Expenses	1,895	8,080	6,050	0.14%
6600-6699 Capital Outlay	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,815,459</b>	<b>4,018,302</b>	<b>4,355,730</b>	<b>100.00%</b>



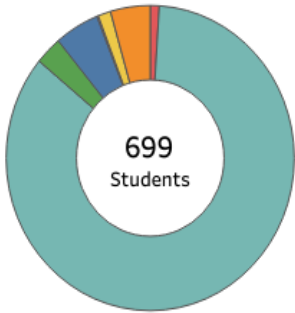
### Enrollment Breakdown (School Level)

Source: Texas TAPR



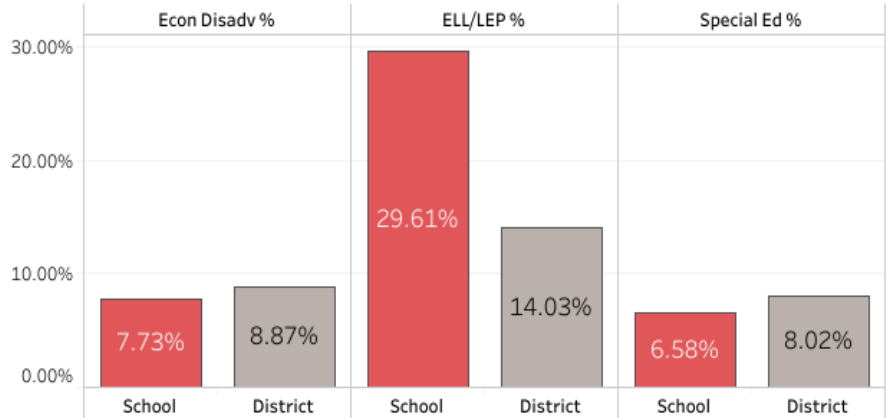
# CANYON RANCH EL

## 2020 Enrollment

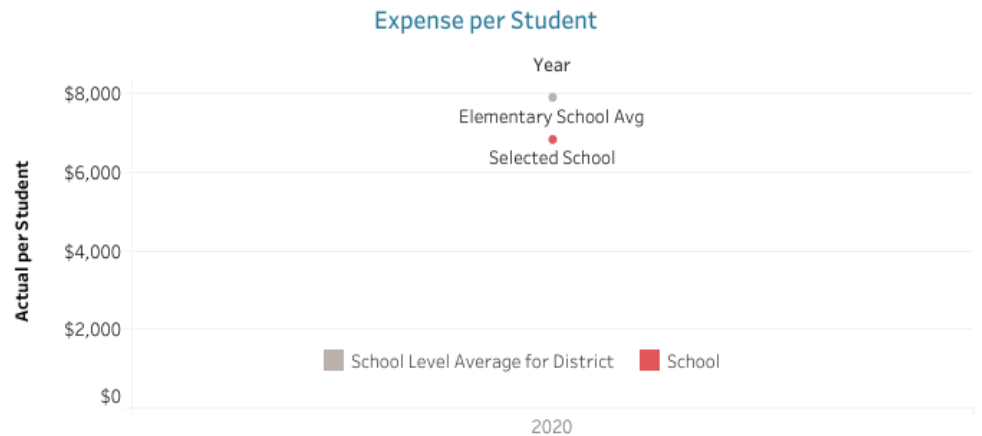
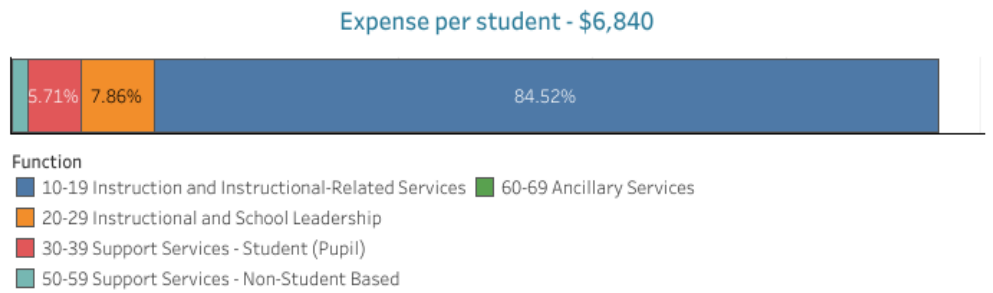
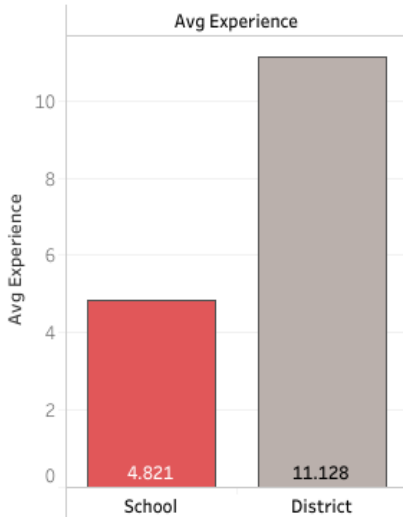
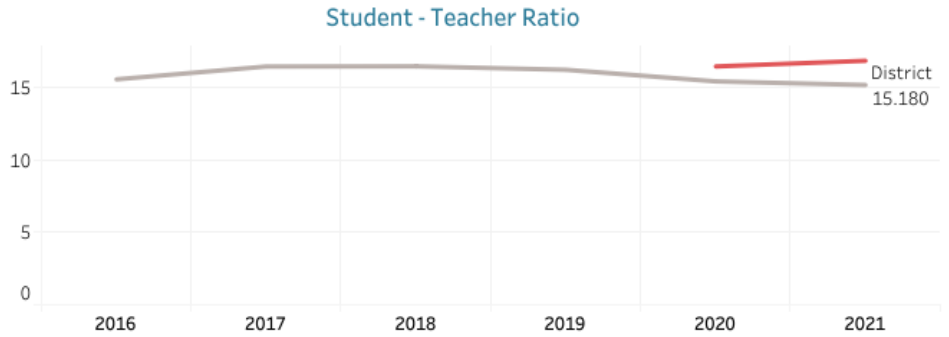
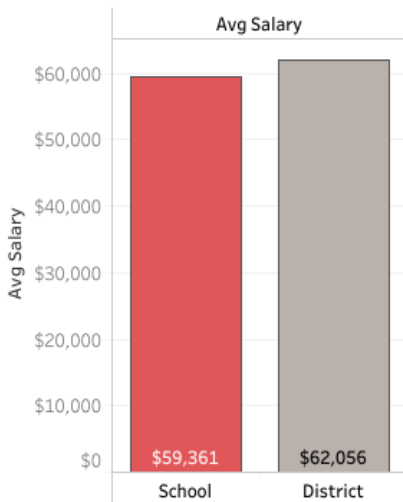


- Amer Indian
- Asian
- Black
- Hispanic
- Pacific Isle
- Two or More
- White

## Student Demographics



## Teacher Demographics



# APPENDICES & SUPPLEMENTAL INFORMATION

1. Taxable assessed values & Tax rate history
2. Coppell ISD enrollment history
3. Change in enrollment visual
4. Full time equivalent positions by department
5. Teacher salary statistics
6. Coppell ISD organizational chart
7. Tax rate calculation worksheet
8. Definitions of terminology used

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

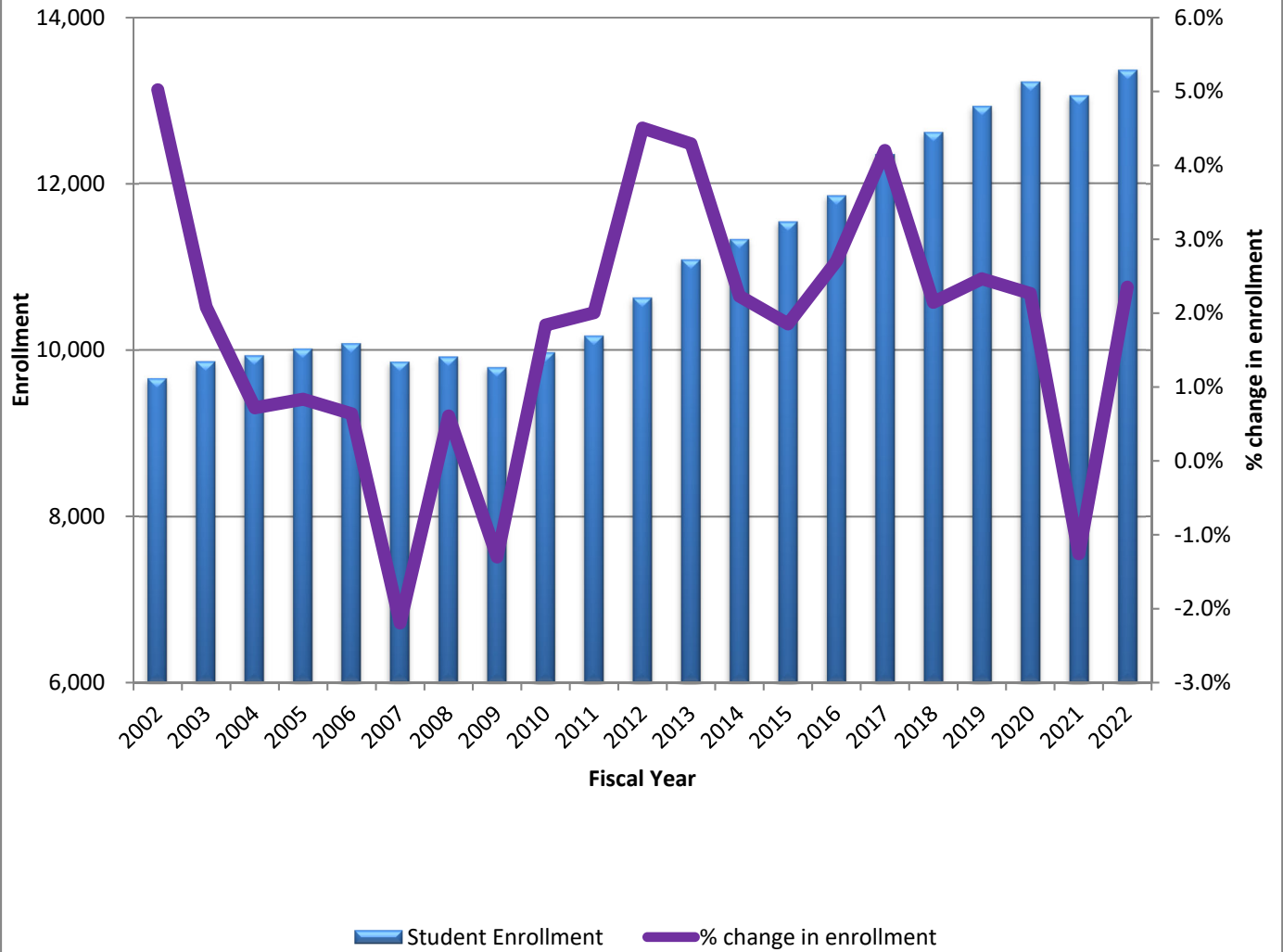
School Year Ending	Taxable Assessed Valuation	Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Average Student Enrollment	Valuation Per Student
1985	\$723,550,332	\$0.5500	\$0.2300	\$0.7800	1,299	\$557,006
1986	\$951,687,440	\$0.5500	\$0.2300	\$0.7800	1,666	\$571,241
1987	\$1,301,460,376	\$0.5900	\$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	\$8,625,601,983	\$1.1700	\$0.2790	\$1.4490	11,539	\$747,517
2016	\$9,345,823,285	\$1.1700	\$0.2690	\$1.4390	11,851	\$788,611
2017	\$10,309,108,102	\$1.1700	\$0.3227	\$1.4927	12,349	\$834,813
2018	\$10,883,388,661	\$1.1700	\$0.3077	\$1.4777	12,614	\$862,802
2019	\$12,037,551,055	\$1.1700	\$0.2905	\$1.4605	12,925	\$931,339
2020	\$12,878,169,423	\$1.0683	\$0.2626	\$1.3309	13,218	\$974,290
2021	\$13,247,166,384	\$1.0514	\$0.2586	\$1.3100	13,052	\$1,014,953
2022	\$14,150,535,770	\$1.0472	\$0.2448	\$1.2920	13,359	\$1,059,251



**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%	2001	9,197	344	3.9%	
1981	791	48	6.5%	2002	9,659	462	5.0%	
1982	835	44	5.6%	2003	9,860	201	2.1%	
1983	899	64	7.7%	2004	9,931	71	0.7%	
1984	1,033	134	14.9%	2005	10,014	83	0.8%	
1985	1,299	266	25.8%	2006	10,078	64	0.6%	
1986	1,666	367	28.3%	2007	9,857	(221)	-2.2%	
1987	1,939	273	16.4%	2008	9,917	60	0.6%	
1988	2,222	283	14.6%	2009	9,788	(129)	-1.3%	
1989	2,551	329	14.8%	2010	9,968	180	1.8%	
1990	2,953	402	15.8%	2011	10,168	200	2.0%	
1991	3,408	455	15.4%	2012	10,626	458	4.5%	
1992	3,931	523	15.3%	2013	11,082	456	4.3%	
1993	4,379	448	11.4%	2014	11,329	247	2.2%	
1994	5,018	639	14.6%	2015	11,539	210	1.9%	
1995	5,708	690	13.8%	2016	11,851	312	2.7%	
1996	6,396	688	12.1%	2017	12,349	498	4.2%	
1997	7,138	742	11.6%	2018	12,614	265	2.1%	
1998	7,767	629	8.8%	2019	12,925	311	2.5%	
1999	8,413	646	8.3%	2020	13,218	293	2.3%	
2000	8,853	440	5.2%	2021	13,052	(166)	-1.3%	
				Projected	2022	13,359	307	2.4%

# CISD Enrollment



**CISD Positions**

**2021 - 2022**

*Excludes Auxilliary Child Nutrition FTEs*

Location	Location Name	Total	Auxillary	Para-Prof	Professional	Part-time	Technology
001	Coppell High School	239.00	0.00	39.00	197.00	0.00	3.00
002	Victory Place @ Coppell	11.00	0.00	2.00	9.00	0.00	0.00
003	New Tech High @ Coppell	34.00	0.00	3.00	31.00	0.00	0.00
004	Chs 9Th Grade Campus	84.00	0.00	12.00	72.00	0.00	0.00
042	Coppell Middle School East	82.00	0.00	8.00	74.00	0.00	0.00
043	Coppell Middle School West	87.00	0.00	13.00	74.00	0.00	0.00
044	Coppell Middle School North	84.00	0.00	12.00	72.00	0.00	0.00
101	Pinkerton Elementary	34.00	0.00	4.00	30.00	0.00	0.00
103	Austin Elementary	50.00	0.00	12.00	38.00	0.00	0.00
105	Mockingbird Elementary	47.00	0.00	7.00	40.00	0.00	0.00
106	Whelice H. Wilson Elementary	51.00	0.00	9.00	42.00	0.00	0.00
107	Lakeside Elementary	51.00	0.00	10.00	41.00	0.00	0.00
108	Town Center Elementary	45.00	0.00	8.00	37.00	0.00	0.00
109	Cottonwood Creek Elementary	47.00	0.00	9.00	38.00	0.00	0.00
110	Valley Ranch Elementary	50.00	0.00	9.00	41.00	0.00	0.00
111	Denton Creek Elementary	57.00	0.00	12.00	45.00	0.00	0.00
112	Richard J. Lee Elementary	60.00	0.00	9.00	51.00	0.00	0.00
113	Canyon Ranch Elementary	63.00	0.00	8.00	55.00	0.00	0.00
701	Superintendent	2.00	0.00	1.00	1.00	0.00	0.00
730	Business Office	19.00	0.00	8.00	10.00	0.00	1.00
732	Personnel Office	5.00	0.00	4.00	1.00	0.00	0.00
733	Communications	5.00	0.00	2.00	1.00	0.00	2.00
736	Administration	2.00	0.00	0.00	2.00	0.00	0.00
737	Community Relations	1.00	0.00	0.00	1.00	0.00	0.00
901	Curriculum And Instruction	6.00	0.00	1.00	5.00	0.00	0.00
902	Advanced Academics/Gt	1.00	0.00	0.00	1.00	0.00	0.00
903	Intervention Services	63.00	0.00	3.00	60.00	0.00	0.00
904	Testing/Assessment	3.00	0.00	1.00	2.00	0.00	0.00
905	Technology	27.00	0.00	1.00	3.00	0.00	23.00
906	Section 504/Dyslexia	2.00	0.00	0.00	2.00	0.00	0.00
907	Science	2.00	0.00	1.00	1.00	0.00	0.00
908	Math	2.00	0.00	1.00	1.00	0.00	0.00
911	Language Arts & Reading	1.00	0.00	0.00	1.00	0.00	0.00
913	Student Services	4.00	0.00	2.00	2.00	0.00	0.00
914	Staff Development	2.00	0.00	1.00	1.00	0.00	0.00
915	Esl/Bilingual	4.00	0.00	1.00	3.00	0.00	0.00
916	Career And Technology	2.00	0.00	0.00	2.00	0.00	0.00
917	Social Studies	1.00	0.00	0.00	1.00	0.00	0.00
920	Digital Learning	13.00	0.00	0.00	13.00	0.00	0.00
952	General Services	2.25	0.25	0.00	2.00	0.00	0.00
953	Maintenance Services	31.00	27.00	3.00	1.00	0.00	0.00
954	Print Shop	0.00	0.00	0.00	0.00	0.00	0.00
955	Food Services	5.50	0.00	2.50	3.00	0.00	0.00
991	Athletics	2.00	0.00	1.00	1.00	0.00	0.00
999	District Budgeting	1.00	0.00	0.00	0.00	1.00	0.00
<b>Total Active FTEs per MUNIS</b>		<b>1384.75</b>	<b>27.25</b>	<b>219.50</b>	<b>1108.00</b>	<b>1.00</b>	<b>29.00</b>

CISD Child Nutrition Positions 2021 - 2022  
Includes ONLY Auxilliary Child Nutrition FTEs

Location	Location Name	Total	Auxillary
001	Coppell High School	13.50	13.50
003	New Tech High @ Coppell	1.75	1.75
004	Chs 9Th Grade Campus	4.88	4.88
042	Coppell Middle School East	5.00	5.00
043	Coppell Middle School West	4.22	4.22
044	Coppell Middle School North	4.25	4.25
101	Pinkerton Elementary	1.75	1.75
103	Austin Elementary	2.88	2.88
105	Mockingbird Elementary	2.25	2.25
106	Whelice H. Wilson Elementary	2.88	2.88
107	Lakeside Elementary	2.88	2.88
108	Town Center Elementary	2.38	2.38
109	Cottonwood Creek Elementary	2.88	2.88
110	Valley Ranch Elementary	2.88	2.88
111	Denton Creek Elementary	3.00	3.00
112	Richard J. Lee Elementary	2.88	2.88
113	Canyon Ranch Elementary	2.38	2.38
955	Food Services	5.46	5.46
<b>Total Active FTEs per MUNIS</b>		<b>68.10</b>	<b>68.10</b>

TOTAL FTE CHANGES SINCE 2020-2021	
BUDGET ADOPTION	
as of August 2021:	1452.85
as of August 2020:	1500.57
TOTAL FTE Change:	\$ (47.72)

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.

<p>BASE SALARY RANGE:</p> <p>10-month Salary range minimum: \$56,500</p> <p>Continuing teachers, librarians and nurses (RN) on a 187-day work schedule will receive a \$1,400 increase.</p>
---

<p>Master's &amp; Doctorate degree stipend:</p> <p>\$1,200</p>
--

The salaries listed above are based on 10-month employment for the 2021-22 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.

2021-2022 statistics on teacher salary:

- average salary = \$62,594
- median salary = \$63,244
- starting salary = \$56,500
- midpoint used to calculate increase = \$70,000



# Coppell ISD Board of Trustees



**Superintendent**  
Dr. Brad Hunt

**Assistant Superintendent for Administrative Services**  
Kristen Eichel

- Executive Director of Communications and Community Engagement  
Angela Brown
- Director of Communications  
Amanda Simpson
- Communications Staff
- Executive Director of Human Resources  
Kelly Mires
- Human Resources Staff
- Director of Student and Staff Services  
Jennifer Villines
- Health Services Coordinator  
Joyce Alcorn
- Nurses
- Student and Staff Services Staff
- Athletic Director  
Kit Pehl
- Coordinator of Fine Arts  
Gerry Miller

**Assistant Superintendent for Curriculum and Instruction**  
Dr. Angie Brooks

- Director of Literacy and Pre-K  
Dr. Anita de la Isla
- Director of Mathematics  
Mary Kemper
- Director of Science  
Evan Whitfield
- Director of Social Studies and LOTE  
Maria McCoy
- Director of ESL, Bilingual and Pre-K  
Dr. Patricia Dawson
- Language Acquisition Specialists
- Director of Accountability, Assessment and Federal Programs  
Robyn Webb
- Coordinator of Assessment and Accountability  
Susie Williams
- Coordinator of Counseling and SEL  
TBD
- Support Counselors
- Counselors

- Executive Director of Teaching & Learning  
Dr. Deana Dynis
- Director of Digital Learning  
Nancy Garvey
- Digital Learning Coaches
- Director of Professional Learning  
Brooke Sims
- Instructional Coaches
- Coordinator of Library Services  
Tina Berumen
- Librarians
- Coordinator of CTE  
Dr. Kristin Petrunin
- Gifted and Talented Specialists
- Director of Intervention Services  
Debbie Gauntt
- Intervention Services Staff
- Director of Intervention Services  
Stephanie Flores
- Coordinator of Behavior Services  
Dr. Julie Harrison
- Coordinator of Special Education  
Becky Rainbold
- Intervention Services Staff

**Chief Financial Officer**  
Diana Sircar

- Director of Accounting  
Erica Devould
- Accounting Staff
- Accounts Payable Staff
- Payroll Staff
- Director of Purchasing  
Justin Hill
- Purchasing Staff
- Textbook and Records Retention Staff
- Director of Finance/HR Systems  
Heather Smartt
- Director of Student Systems  
Kathy Creek
- Student Systems Staff
- PEIMS and Worker's Comp Staff
- Business Office Staff

**Chief Operations Officer**  
Dr. Dennis Womack

- Executive Director of Technology  
Stephen McGilvray
- Director of Technical Services  
Todd Sissom
- Director of Data Systems and Program Analysis  
Janice Duffney
- Technology Staff
- Director of Facilities and Maintenance  
Genaro Lopez
- Assistant Director of Facilities and Maintenance  
Rafael Alfaro
- Facilities and Maintenance Staff
- Director of Child Nutrition  
Eric Lozano
- Coordinator of Child Nutrition  
Alicia Braun
- Child Nutrition Staff
- Coordinator of Safety and Security  
Rachael Freeman

**Principals**  
Assistant Principals  
Campus Staff



7/27/2021  
 2021

## 2021 Tax Rate Calculation Worksheet

Date: 07/28/2021 07:32 AM

### School Districts without Chapter 313 Agreements

#### Coppell Independent School District

**214.496.6004**

School District's Name

Phone (area code and number)

**200 S Denton Tap Rd, Coppell, TX 75019**

**www.coppellisd.com**

School District's Address, City, State, ZIP Code

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

#### **SECTION 1: No-New-Revenue Tax Rate**

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$12,620,793,508
<b>2. 2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$868,381,799
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$11,752,411,709
<b>4. 2020 total adopted tax rate .</b>	\$1.310000/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:</b>	
<b>A. Original 2020 ARB Values:</b>	\$618,537,030
<b>B. 2020 values resulting from final court decisions:</b>	\$583,669,010



<b>C. 2020 value loss.</b> Subtract B from A.	\$34,868,020
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:</b>	
<b>A. 2020 ARB certified value:</b>	\$1,355,795,990
<b>B. 2020 disputed value:</b>	\$534,631,259
<b>C. 2020 undisputed value.</b> Subtract B from A.	\$821,164,731
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5 and 6.	\$856,032,751
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered reductions.</b> Add Line 3 and Line 7.	\$12,608,444,460
<b>9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory.	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$2,260
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$10,818,100
<b>C. Value loss.</b> Add A and B.	\$10,820,360
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$10,507,800
<b>B. 2021 productivity or special appraised value:</b>	\$4,471
<b>C. Value loss.</b> Subtract B from A.	\$10,503,329
<b>12. Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$21,323,689
<b>13. Adjusted 2020 taxable value.</b> Subtract Line 12 from Line 8.	\$12,587,120,771
<b>14. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$164,891,282
<b>15. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$511,302
<b>16. Adjusted 2020 levy with refunds.</b> Add Lines 14 and 15.	\$165,402,584



<p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.</p>	
<p><b>17. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled.</p> <p><b>A. Certified values only:</b><sup>3</sup></p> <p><b>B. Pollution control and energy storage exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p><b>C. Total 2021 value.</b> Subtract B from A.</p>	<p style="text-align: right;">\$14,150,535,770</p> <p style="text-align: right;">\$-0</p> <p style="text-align: right;">\$14,150,535,770</p>
<p><b>18. Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.</p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.</p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	<p style="text-align: right;">\$216,683,538</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$216,683,538</p>
<p><b>19. 2021 tax ceilings</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p>	<p style="text-align: right;">\$896,062,004</p>
<p><b>20. 2021 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.</p>	<p style="text-align: right;">\$13,471,157,304</p>
<p><b>21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.</p>	<p style="text-align: right;">\$0</p>
<p><b>22. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.</p>	<p style="text-align: right;">\$306,571,233</p>
<p><b>23. Total adjustments to the 2021 taxable value.</b> Add Lines 21 and 22.</p>	<p style="text-align: right;">\$306,571,233</p>



<b>24. Adjusted 2021 taxable value.</b> Subtract Line 23 from Line 20.	\$13,164,586,071
<b>25. 2021 NNR tax rate.</b> Divide Line 16 by Line 24 and multiply by \$100.	\$1.256420/\$100 ✓

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(6)

<sup>3</sup>Tex. Tax Code Section 26.012(6)

<sup>4</sup>Tex. Tax Code Section 26.012(6)(A)(i)

<sup>5</sup>Tex. Tax Code Section 26.012(6)(A)(ii)

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.


1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.
2. **Enrichment Tax Rate (DTR):** A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.
3. **Debt Rate:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.

Districts should review information from TEA when calculating their voter-approval rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>26. 2021 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.908900/\$100
<b>27. 2021 enrichment tax rate (DTR).</b> Enter the greater of A and B. A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f)  B. \$0.05 per \$100 of taxable value.	\$0.138300  \$0.138300
<b>28. 2021 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$1.047200/\$100 
<b>29. Total 2021 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses.  A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here:	



Enter debt amount:	\$34,979,449
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$207,684
D. <b>Adjust debt:</b> Subtract B and C from A.	\$34,771,765
<b>30. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.	\$1,318,455
<b>31. Adjusted 2021 debt.</b> Subtract line 27 from line 26D.	\$33,453,310
<b>32. 2021 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	100.61%
A. Enter the 2021 anticipated collection rate certified by the collector:	100.61%
B. Enter the 2020 actual collection rate	105.18%
C. Enter the 2019 actual collection rate	102.14%
D. Enter the 2018 actual collection rate	100.61%
<b>33. 2021 debt adjusted for collections.</b> Divide line 31 by line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of tax the governing body proposes to dedicate to the junior college district in 2021 to the result.	\$33,250,482 ✓
<b>34. 2021 total taxable value.</b> Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,471,157,304
<b>35. 2021 debt tax rate.</b> Divide line 33 by line 34 and multiply by \$100.	\$0.246827/\$100 ✓
<b>36. 2021 voter-approval tax rate.</b> Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.	\$1.294027/\$100 ✓

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet</b>	<b>Amount/Rate</b>
<b>37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$0
<b>38. 2021 total taxable value.</b> Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$13,471,157,304
<b>39. Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
<b>40. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$1.294027/\$100



**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Prior Year Disaster Adjustment Worksheet	Amount/Rate
<b>41. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>42. 2020 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
<b>43. Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	N/A
<b>44. 2021 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	N/A

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

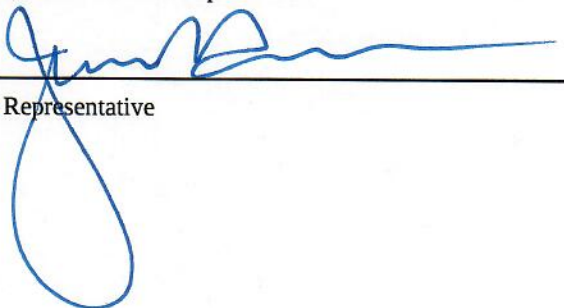
No-New-Revenue Tax Rate  
 Enter the 2021 NNR tax rate from Line 25. \$1.256420

Voter-Approval Tax Rate  
 As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. \$1.294027  
 Indicate the line number used: 36

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>35</sup>

**print here** John R. Ames, PCC, CTA  
 Printed Name of School District Representative

**sign here**   
 School District Representative

7/30/21  
 Date

# 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 289 – FEDERALLY FUNDED SPECIAL REVENUE FUND** – This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above.

**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 instructional materials including textbooks, software, supplemental materials, DVD and CD-ROMs, online services, open-source materials and other means of conveying information electronically.

**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:

- Providing financial resources for services in another public school through a contract for education of nonresident students under Chapter 49, TEC
- Purchasing attendance credits from the state under Chapter 49, 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.