



COPPELL
INDEPENDENT
SCHOOL
DISTRICT



2016-2017 BUDGET



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Kelly Penny, RTSBA, Chief Financial Officer

Budget Document Prepared By:

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Coppell Independent School District's Mission Statement

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

***200 S. Denton Tap Road
Coppell, Texas 75019
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BUDGET HIGHLIGHTS

- Tax Rates: Maintenance & Operations - \$1.17; Debt Service - \$0.3227 (increase of \$0.0537 from prior year, is \$0.0453 less than the anticipated \$0.099 shared during the bond election) and a total tax rate of \$1.4927
- Projected Student Enrollment: 12,221 (340 new students projected)
- *Weighted Average Daily Attendance: 13,332
- *Refined Average Daily Attendance: 11,802
- 3% raise of mid/control point for all staff
- Beginning Teacher's Salary: \$51,000
- Budgeted Recapture Payment to State: \$30,692,049
- Budgeted Current Year Property Taxes:
 - Maintenance and Operations \$118,140,369
 - Debt Service \$32,05,467
- The District will only retain approximately \$3.7M to \$3.8M of the \$10.9M increase in Maintenance and Operations tax revenue due to recapture payments to the state increasing by approximately \$7.2M (final 15-16 recapture payment estimated to be approximately \$23.5M, 16-17 estimated recapture \$30.7M)
- State Aid increases approximately \$2.6M, replenishing \$1.5M reduced from 2015-2016 state aid
- Budgeted Revenue of \$117,232 from the City of Coppell for Crossing Guards
- Coppell ISD monthly medical contribution to each full-time employee of \$311
- Accelerated instruction funds, \$27,200 budgeted as identified in Section 29.081(b-2) of the Education Code
- An increase in debt payments of \$7,860,590 as a result of the issuance of the remaining 2013 (\$7,185,000) and 2016 bonds of \$93,365,000 (authorized \$249,040,000)
- Detailed budgets from the recent bond issuance will be presented to the Bond Oversight Committee and included on the District's website after review by the committee

*Definitions begin on page 93

Executive Summary Coppell Independent School District 2016-2017

Budget Information

The following document represents the 2016-2017 financial plan for Coppell Independent School District. This document provides information concerning financial decisions that support the educational goals of the District, maintains facilities and achieves a competitive compensation plan to employees.

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

Federal, state and local guidelines direct the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with State regulations and covers the fiscal period beginning September 1, 2016 through August 31, 2017. Additional Federal, State and Local funds are presented for informational purposes.

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

Adoption of Budget and Tax Rate

Texas Education Code 44.002-44.006 governs the legal basis for school district budget development. The budget must be prepared by August 21st and adopted by the Board of Trustees no later than August 31st. A public hearing to discuss the budget and the proposed tax rate are required before the budget is adopted by the Board. The approved budget begins September 1st. Due to the District's Chapter 41 status, a tax rate cannot be adopted by the Board of Trustees until the Commissioner of Education certifies that the wealth is equalized, Education code 41.004(c). The District must adopt a tax rate on or before September 30th or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2016-2017 budget and tax rate on August 29, 2016 at the regular board meeting.

The rate for Operating Fund is \$1.17 and the Debt Service tax rate is \$0.3227. Under House Bill 3646, passed in 2007, the maximum Maintenance and Operations tax rate allowable without voter's authorization is 66.67% of a district's 2005-2006 tax rate

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

The District's total tax rate for 2016-2017 is \$1.4927 compared to \$1.4390 in 2015-2016. This is a \$0.0537 increase from the prior year's tax rate. This increase is due to additional debt payments of \$7,860,590 for issuing the remaining 2013 bonds of \$7,185,000 and 2016 bonds of \$93,365,000 (authorized \$249,040,000). This increase is \$0.0453 less than the anticipate \$0.99 pennies. Additional information regarding the bond election, bond refunding and issuance are found in the 2016 Bond Election section of this budget book. Additionally, \$372,568 is budgeted in revenue for the interest due on the Qualified School Construction Bond payments for 2016-2017.

The District is maintaining the same Maintenance and Operations tax rate at \$1.17. Of this tax rate in the 2015 tax year, the district will pay recapture (Robin Hood) to the State of approximately \$23,516,911. It is estimated that in the 2016 tax year, the District's anticipates the recapture payment (Robin Hood) will be \$30,692,049. Thus, the district will only keep approximately \$3.8M of this increase in property tax revenue which will help defray the cost of an approximate 3% raise for all district employees, increased transportation cost, increase utilities, etc.

2015 84th Legislative Session and the Texas Supreme Court Decision

The 84th Legislative Session saw some additional replenishing of funds into public education after the reductions made during the 82nd Legislative Session. However, the increase in funding was not allocated in the same manner as the reductions that occurred in the 82nd Legislative Session. The 84th legislative session provided minimal financial relief to Chapter 41 (wealthy) school districts. Voters approved changing the homestead exemption, with the passing of Senate Bill 1 in November 2015, going from \$15,000 to \$25,000. Thus, Coppell ISD's recapture was lowered due to a reduction in anticipated tax collections. Regarding the Debt Service Fund the increase of \$10,000 in the homestead exemption resulted in receiving \$308,128 in state aid for the lost tax revenue in 2015-2016, and the 2016-2017 projected amount is \$289,522.

The long awaited Texas Supreme Court decision challenging the current school funding system has ruled that the State's school finance system is constitutional. Below is the closing paragraph from the Supreme Court ruling:

"The Framers of our Texas Constitution placed the responsibility for education policymaking squarely with the Legislature. Those decisions are not immune from judicial review. Lawmakers decide if laws pass, and judges decide if those laws pass muster. But our lenient standard of review in this policy-laden area counsels modesty. The judicial role is not to second-guess whether our system is optimal, but whether it is constitutional. Our Byzantine school funding

“system” is undeniably imperfect, with immense room for improvement. But it satisfies minimum constitutional requirements. **Accordingly, we decline to usurp legislative authority by issuing reform diktats from on high, supplanting lawmakers’ policy TEX. CONST. art. VII, § 1. 335 99 wisdom with our own.** The Texas Legislature, the center of policymaking gravity, is not similarly bound. And smartly so. Our Constitution endows the people’s elected representatives with vast discretion in fulfilling their constitutional duty to fashion a school system fit for our dynamic and fast-growing State’s unique characteristics. We hope lawmakers will seize this urgent challenge and upend an ossified regime ill-suited for 21st century Texas. The trial court’s judgment is affirmed in part and reversed in part. We remand the issue of attorney fees to the trial court. We render a take-nothing judgment on all of the Plaintiffs’ and Intervenors’ other claims.”

While the District was disappointed in the ruling, the District has not built any additional “new operating fund revenue from the State” into any past, or present financial models. The District will continue to be conservative in building the budget and projections.

2016 Bond Election

On May 7, 2016 the District successfully held a Bond Election for \$249,040,000. The bond package included funds for a new middle school, renovating Coppell Middle School West into a Freshman Center, expansion of Middle School East, an elementary growth solution to be determined, building renovations including the Service Center, safety and security upgrades, technology, and major maintenance projects.

The bond election anticipated an increase in the Debt Service tax rate of \$0.099. The lower than anticipated debt tax rate is due to higher than anticipated assessed values, obtaining a lower than projected interest rate on debt issuances and refunding (refinancing) outstanding bonds with a lower than anticipated interest rate. In July and August, municipal bond rates were at historical lows. The District was fortunate to enter the market during these extremely low interest rates. Bond issuance scenarios were built at a projected interest rate of 4.75%. However, the interest rates on the \$7,185,000 issuance was 2.38% and \$93,365,000 was 3.06%. The interest rate variance between the two issuance was due to a shorter life on the majority of the \$7.1M issuance.

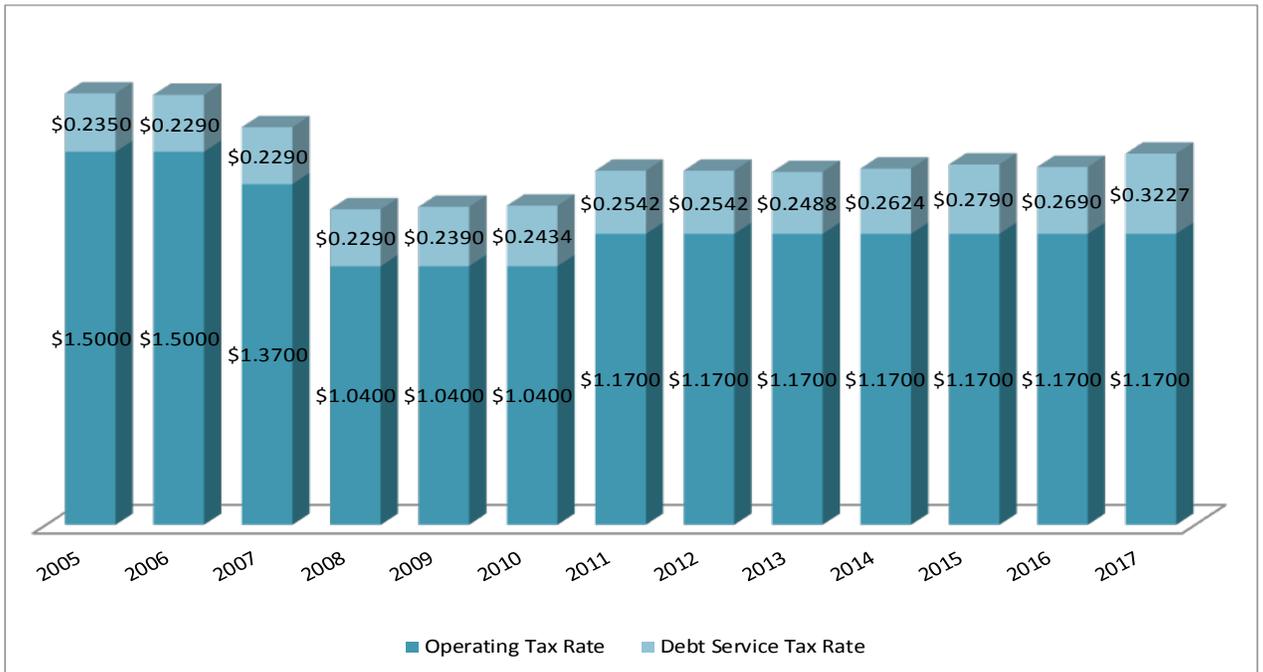
Open Enrollment

In 2011-2012, to gain additional efficiencies and revenue, the District implemented an open enrollment program allowing elementary students that reside in the City of Coppell but outside the District’s boundaries to attend CISD. These students must meet set criteria annually. The District has received approximately 140 additional students for 2016-2017 which generates approximately \$908,814 this fiscal year.

Budget Overview and Highlights

Coppell ISD's budget has been prepared using a total tax rate of \$1.4927 per \$100 assessed value. The setting of the Debt Service tax rate is fundamentally driven by the District's assessed values, collection rate, and the annual debt payments. This year's certified taxable assessed values increased 10.31% certified to certified tax roll and 11.83% from 2015 supplemental tax roll to 2016 certified tax roll.

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



The annually adopted budgets include the General, Debt Service and Food Service funds. The total budgeted revenues for 2016-2017 are \$167,242,525 and total expenditures for these funds are \$164,082,586. The charts below and on the following page reflect Coppell's Original Budget data from 2013 through 2017.

**Total Revenue Sources
Combined Official Budget**

	Original Budget 2012-2013	Original Budget 2013-2014	Original Budget 2014-2015	Original Budget 2015-2016	Original Budget 2016-2017	Percentage of Increase
General Fund	\$93,963,861	\$100,019,608	\$108,309,997	\$115,904,743	\$129,901,068	12.1%
Food Service	4,331,910	4,401,305	4,377,065	4,584,920	4,636,900	1.1%
Debt Service	17,948,645	20,924,814	24,001,699	24,808,396	32,704,557	31.8%
Total	\$116,244,416	\$125,345,727	\$136,688,761	\$145,298,059	\$167,242,525	15.1%

**Total Expenditures
Combined Official Budget**

	Original Budget 2012-2013	Original Budget 2013-2014	Original Budget 2014-2015	Original Budget 2015-2016	Original Budget 2016-2017	Percentage of Increase
General Fund	\$98,155,320	\$100,189,894	\$109,631,144	\$117,326,012	\$126,630,512	7.9%
Food Service	4,417,951	4,445,630	4,420,630	4,608,224	4,842,755	5.1%
Debt Service	17,840,504	21,233,727	24,013,532	24,748,729	32,609,319	31.8%
Total	\$120,413,775	\$125,869,251	\$138,065,306	\$146,682,965	\$164,082,586	11.9%

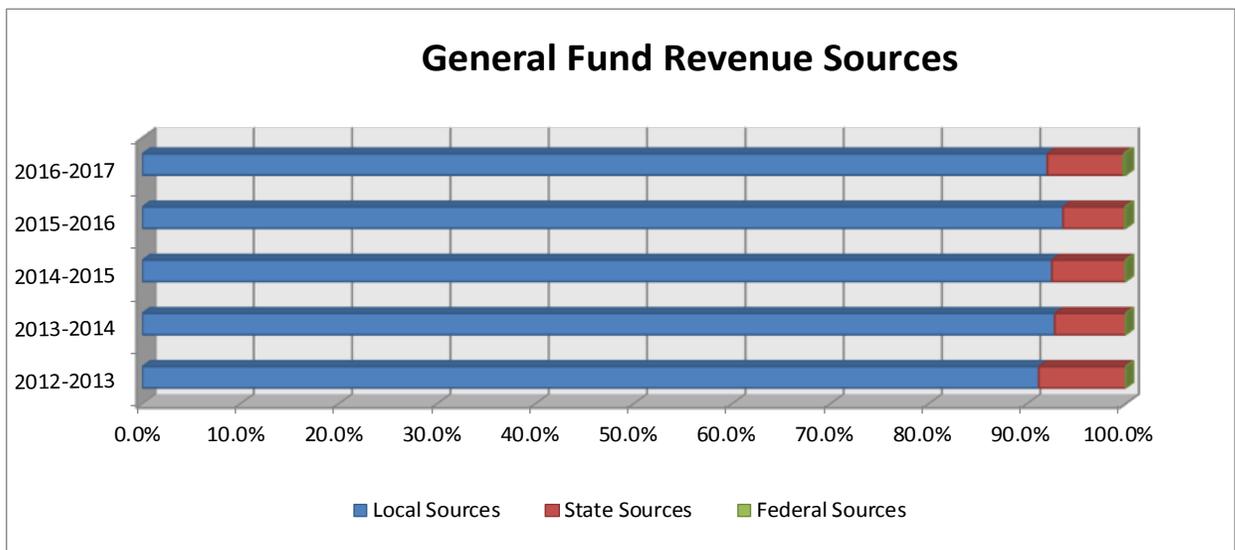
General Fund Revenues

General Fund Revenues reflect an increase of \$13,876,046 over the prior year's Amended Budget. The majority of this increase is attributed to property tax collections. This year's taxable assessed values are \$10,309,108,102. This increase will result in a projected increase in budgeted current property tax collections of \$10,963,602. The estimated taxes collected on the \$0.06 golden/silver pennies non-recaptured are \$6,058,480.

The following chart and the graph depicts the General Fund Revenue Sources from 2013 through 2017.

**General Fund
Revenue Sources**

	Original Budget 2012-2013	Original Budget 2013-2014	Original Budget 2014-2015	Original Budget 2015-2016	Original Budget 2016-2017	Percentage of Increase
Local Sources	\$85,673,547	\$92,830,060	\$100,197,285	\$108,537,429	\$119,573,031	10.2%
State Sources	8,290,314	7,189,548	8,062,712	7,267,314	10,028,037	38.0%
Federal Sources	-	-	50,000	100,000	300,000	100.0%
Total	\$93,963,861	\$100,019,608	\$108,309,997	\$115,904,743	\$129,901,068	12.1%



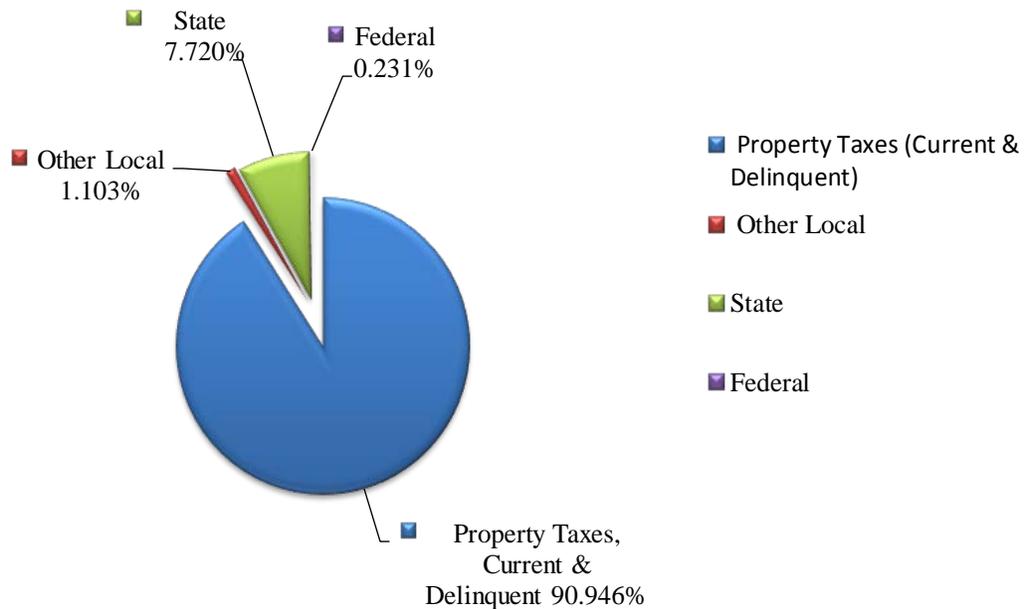
The District is very appreciative of the contributions the City of Coppell has made to the District's local revenue. This year the District will receive up to \$117,232 to fund crossing guards, within the city limits. Additionally, the City provides School Resource Officers at no charge to the District.

The chart below reflects the details of the General Fund Revenue. State revenues account for 7.720% of the District's Total General Fund revenue and Federal revenues account for 0.231%. Local Property Tax revenue accounts for 90.946% while Other Local Revenue Sources account for 1.103% of the total General Fund revenue.

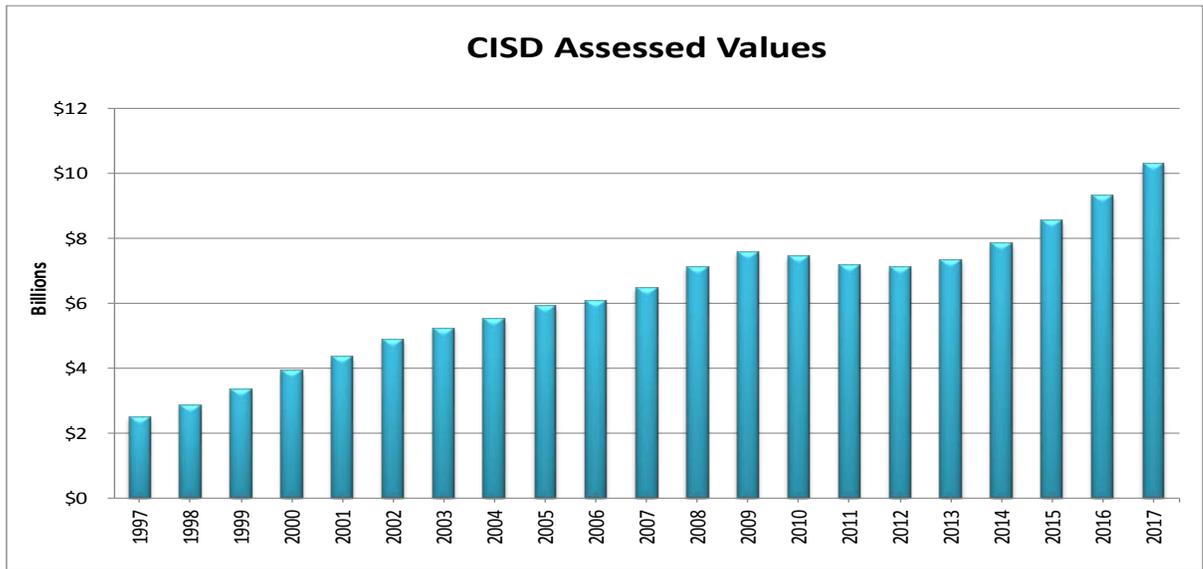
General Fund Revenue Sources

Local		
Property Taxes (Current & Delinquent)	\$118,140,369	90.946%
Other Local	1,432,662	1.103%
State	10,028,037	7.720%
Federal	300,000	0.231%
Total General Fund Revenue Sources	\$129,901,068	100.00%

General Fund Revenue Sources



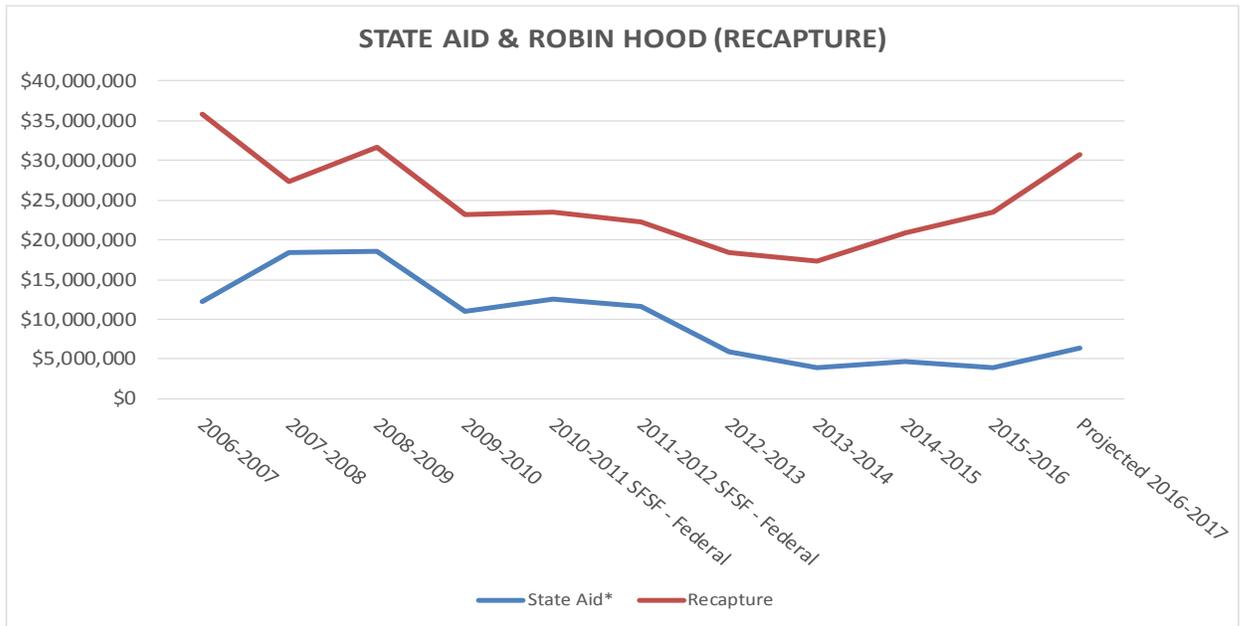
The Dallas Central Appraisal District (DCAD) certifies the tax roll on or about July 25th of every tax year based on property values as of January 1st of the year. The Texas Comptroller of Public Accounts annually certifies the final property values on or before July 1st, of the following year. The 2016 assessed value reflects the additional \$25,000 homestead exemption. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under Texas Education Code Chapter 41 provisions. The District’s assessed property value history is provided on the graph below. A detailed history of the District’s assessed values is provided in the Appendices.



Recapture Payments (Robin Hood)

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

The chart on the next page tracks State Aid versus Recapture (Robin Hood) over the last eleven years. As you can see by the graph, the gap between recapture and state aid is widening as was the case in 2006-2007. Thus, as mentioned in the past, as the District’s Robin Hood (Recapture) payment to the State was dropping so was State Aid. The graph also reflects the funding challenges since the 2013 Legislative session. Not only is State Aid decreasing, but Recapture continues to increase.



*Excludes TRS-On-Behalf

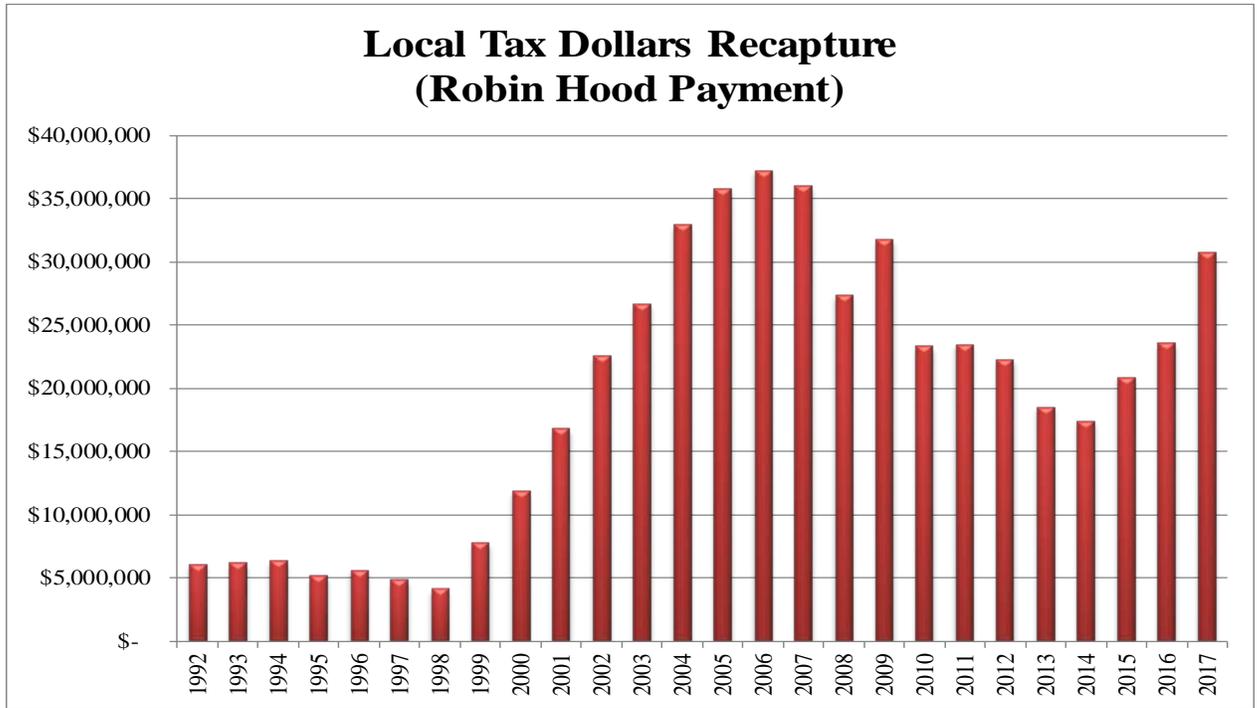
Under the current Texas school funding laws, the District is legally required to expend an estimated \$30,692,049 of 2016-2017 local property taxes utilizing option 3 to purchase attendance credits from the State. This year the District’s recapture payment will equate to approximately 24.237% of the General Fund Budget. Since the inception of Robin Hood, the District will have paid approximately \$503,728,013 of local tax dollars to the state or partnering districts at the end of the fiscal year.

The Robin Hood payment history is detailed on the next page.

Below is a detailed list of annual Robin Hood payments made since inception through year-ended 2017.

Robin Hood Payment History

	1992	\$ 6,068,560
	1993	6,126,018
	1994	6,321,255
	1995	5,089,471
	1996	5,557,812
	1997	4,793,558
	1998	4,088,827
	1999	7,729,881
	2000	11,807,564
	2001	16,704,560
	2002	22,492,228
	2003	26,601,662
	2004	32,869,100
	2005	35,699,673
	2006	37,137,688
	2007	35,889,496
	2008	27,285,332
	2009	31,702,059
	2010	23,259,131
	2011	23,425,003
	2012	22,207,281
	2013	18,475,923
	2014	17,367,106
	2015	20,819,865
	2016	23,516,911
Projected	2017	30,692,049
		<u>\$503,728,013</u>



Budget Preparation

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

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

Budget Assumptions

The 2016-2017 General Fund Budget was built on the assumptions of Refined Average Daily Attendance of 11,802 which is an increase of 340 budgeted Refined Average Daily Attendance from the prior year. Enrollment is projected to be 12,221. The assumption was made that the 340 students will maintain a 97% attendance rate. A Weighted Average Daily Attendance of 13,332 is projected. The District anticipates the Current Operating Fund Property Tax Collections to be \$118,140,369. The 2016-2017 Debt Service Fund assumptions include a Current Tax Levy of \$32,025,467, Federal Revenue from Qualified School Construction Bonds of \$372,568 and \$289,522 in state aid for the loss attributed to the additional \$10,000 homestead exemption.

Salaries and Benefits

In 2015-2016 the District implemented the Texas Association of School Boards recommended salary structure of minimum, mid-point and maximum. For 2016-2017, Coppell ISD hired TASB to review the pay schedules to ensure the District remains competitive with surrounding districts, and maintains market adequacy.

The Board of Trustees elected to provide a 3% raise of midpoint/control point to all employees for the 2016-2017 school year. All teachers, nurses and librarians received a \$1,741 raise. The new beginning teacher's salary is \$51,000 compared to \$50,750 last year. The District's contribution for employees with all TRS Care plans is \$311 per month. All other increases for TRS Healthcare will be absorbed by individual employees. The state contributes \$75 health insurance premiums and has not increased their contribution since 2002.

General Fund Expenditures

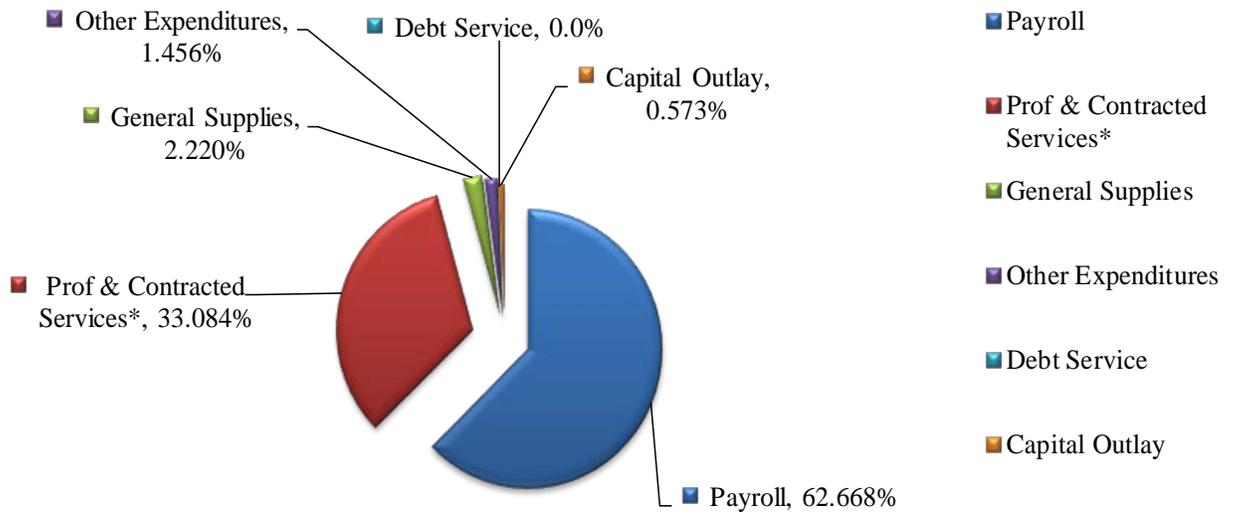
The following chart details the breakdown of Operating Fund Expenditures by objective and includes Recapture. The objectives listed reflect the nature of the expenditure.

General Fund Object Expenditures

Payroll	\$79,357,096	62.668%
Prof & Contracted Services*	41,894,292	33.084%
General Supplies	2,810,864	2.220%
Other Expenditures	1,843,260	1.456%
Debt Service	-	0.000%
Capital Outlay	725,000	0.573%
Total	\$126,630,512	100.000%

*Includes Recapture of \$30,692,049

General Fund Object Expenditures (Includes Recapture*)

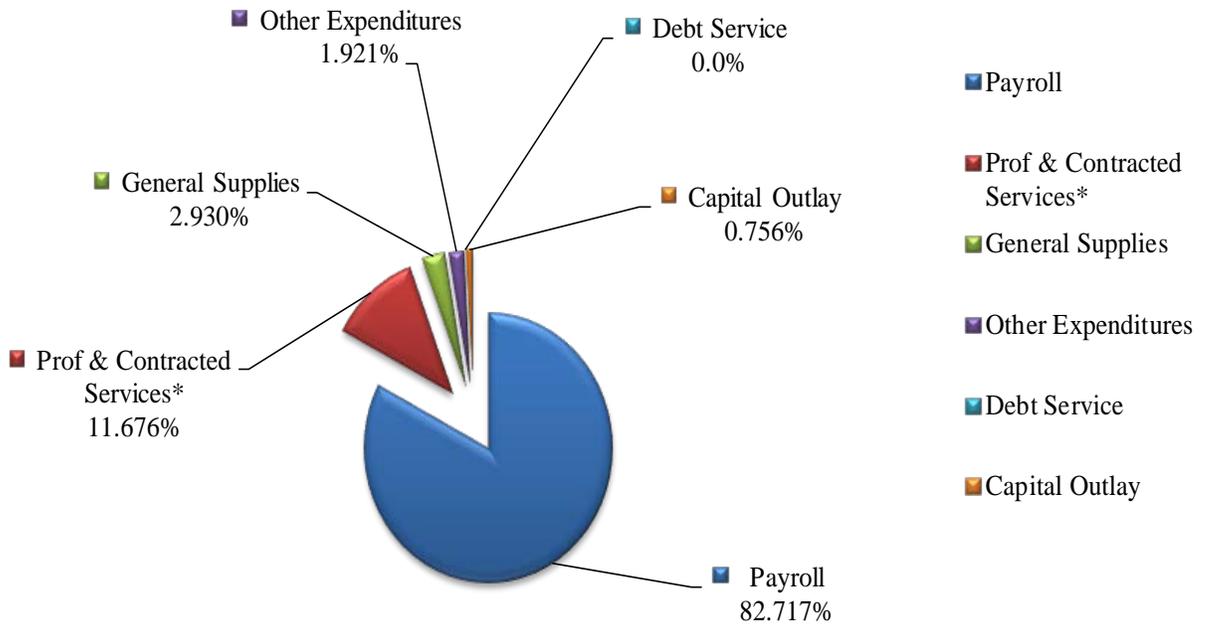


The information below shows that excluding Recapture (Robin Hood), payroll accounts total 82.717% of the District's expenditures. Thus, the majority of the District's budgeted expenditures are for payroll.

General Fund Object Expenditures (Excluding Recapture*)

Payroll	\$79,357,096	82.717%
Prof & Contracted Services*	11,202,243	11.676%
General Supplies	2,810,864	2.930%
Other Expenditures	1,843,260	1.921%
Debt Service	-	0.000%
Capital Outlay	725,000	0.756%
Total	\$95,938,463	100.000%

General Fund Object Expenditures (Excludes Recapture*)

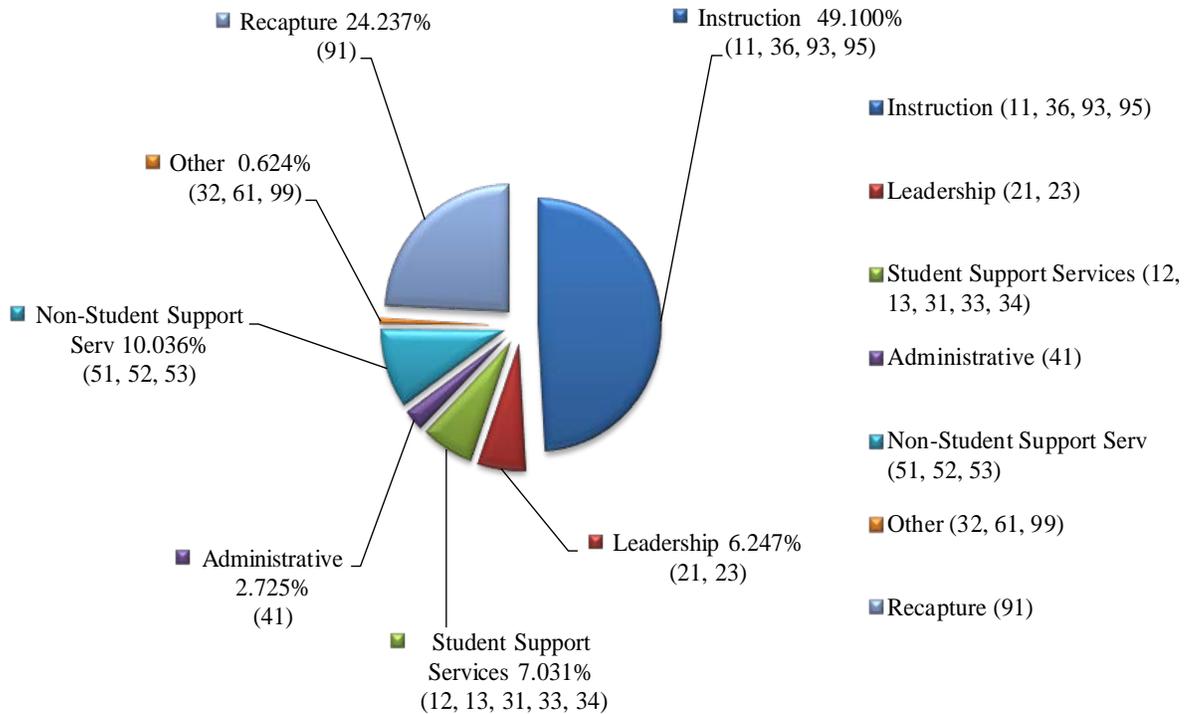


The following expenditure information is broken into functional categories which represent the general operational area in a school district and groups together related activities.

General Fund Functional Category Expenditures

Instruction (11, 36, 93, 95)	\$62,175,865	49.100%
Leadership (21, 23)	7,910,818	6.247%
Student Support Services (12, 13, 31, 33, 34)	8,902,946	7.031%
Administrative (41)	3,451,086	2.725%
Non-Student Support Serv (51, 52, 53)	12,708,190	10.036%
Other (32, 61, 99)	789,558	0.624%
Recapture (91)	30,692,049	24.237%
Total	\$126,630,512	100.000%

General Fund Functional Category Expenditures

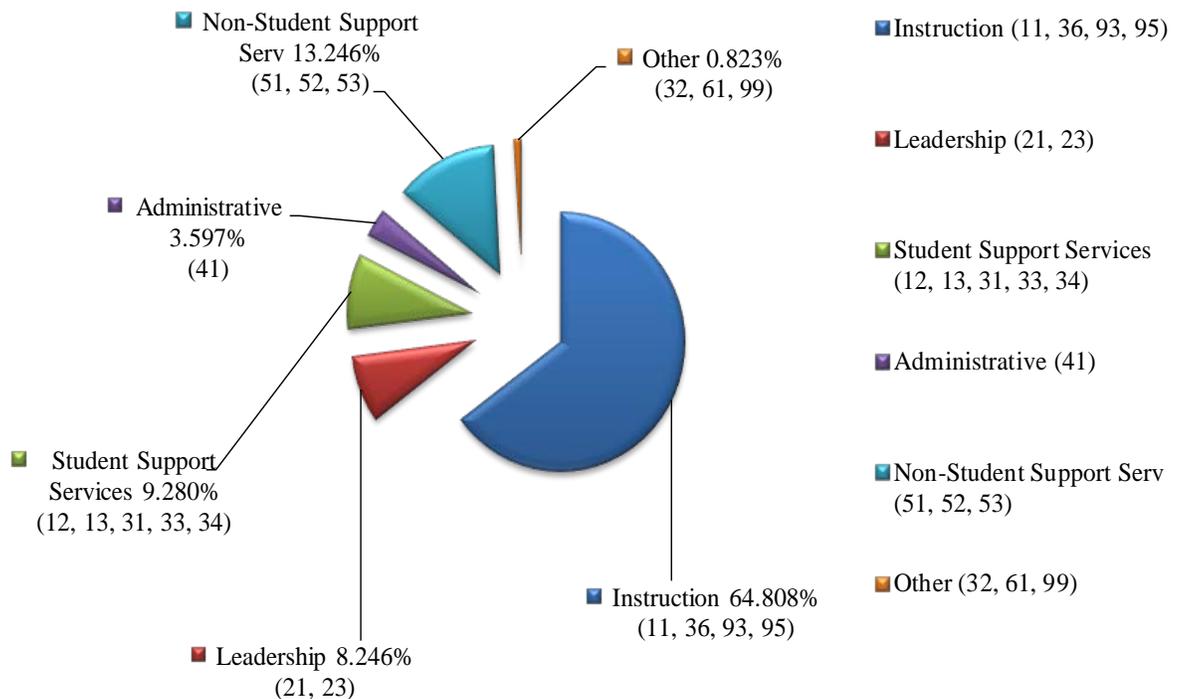


The following information reflects the General Fund category expenditures, excluding Recapture (Robin Hood). Note that the District expends approximately 64.808% of its General Fund dollars towards direct instruction (functions 11, 36, 93, and 95).

General Fund Functional Category Expenditures - Excluding Recapture

Instruction (11, 36, 93, 95)	\$62,175,865	64.808%
Leadership (21, 23)	7,910,818	8.246%
Student Support Services (12, 13, 31, 33, 34)	8,902,946	9.280%
Administrative (41)	3,451,086	3.597%
Non-Student Support Serv (51, 52, 53)	12,708,190	13.246%
Other (32, 61, 99)	789,558	0.823%
Total	\$95,938,463	100.000%

General Fund Functional Category Expenditures Excluding Recapture



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

**COPPELL INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET SUMMARY
2016-2017**

Estimated Revenue Sources	GENERAL FUND	FOOD SERVICE	DEBT SERVICE	MEMORANDUM TOTAL
Local	\$119,573,031	\$3,990,675	\$32,042,467	\$155,606,173
State	10,028,037	104,000	289,522	10,421,559
Federal	300,000	542,225	372,568	1,214,793
Total Budgeted Revenue Sources	\$129,901,068	\$4,636,900	\$32,704,557	\$167,242,525
Total Expenditures				
11 Instruction*	59,771,986	-	-	59,771,986
12 Instructional Resource & Media Services	1,387,101	-	-	1,387,101
13 Curriculum & Instructional Staff Development	612,591	-	-	612,591
21 Instructional Leadership	2,313,929	-	-	2,313,929
23 School Leadership	5,596,889	-	-	5,596,889
31 Guidance, Counseling & Evaluation Services	3,542,763	-	-	3,542,763
32 Social Services	104,687	-	-	104,687
33 Health Services	1,069,920	-	-	1,069,920
34 Student (Pupil) Transportation	2,290,571	-	-	2,290,571
35 Food Service	-	4,842,755	-	4,842,755
36 Cocurricular/Extracurricular Activities	2,308,879	-	-	2,308,879
41 General Administration	3,451,086	-	-	3,451,086
51 Plant Maintenance & Operations	8,831,702	-	-	8,831,702
52 Security & Monitoring Services	366,597	-	-	366,597
53 Data Processing Services	3,509,891	-	-	3,509,891
61 Community Services	177,990	-	-	177,990
71 Debt Service	-	-	32,609,319	32,609,319
81 Facilities Acquisition & Construction	-	-	-	-
91 Contracted Instr Servs Between School Dist.	30,692,049	-	-	30,692,049
93 Payments to Fiscal Agent/Member SS	60,000	-	-	60,000
95 Payments to JJAEP	35,000	-	-	35,000
99 Other Governmental Charges	506,881	-	-	506,881
Total Appropriated Expenditures	\$126,630,512	\$4,842,755	\$32,609,319	\$164,082,586
Estimated Fund Balance				
3000 Budgeted Beginning Unassigned Fund Balance	44,255,748	672,903	3,145,819	48,074,470
Budgeted Increase (Decrease) in Fund Balance	3,270,556	(205,855)	95,238	3,159,939
3000 Budgeted Ending Unassigned Fund Balance	<u>\$47,526,304</u>	<u>\$467,048</u>	<u>\$3,241,057</u>	<u>\$51,234,409</u>

* Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed an end-of-course assessment. Included in this budget for adoption is \$27,200 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
2016-2017**

	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016	% of Change 2015-2016 Amended to 2016-2017 Original
Estimated Revenue Sources					
Local					
Property Taxes (Current/Delinquent/P&I)	\$107,476,767	\$107,476,767	\$118,140,369	\$10,663,602	9.9%
Other Local	1,060,662	1,103,820	1,432,662	328,842	29.8%
State	7,267,314	7,276,204	10,028,037	2,751,833	37.8%
Federal & Other Sources	100,000	168,231	300,000	131,769	78.3%
Total Budgeted Revenue Sources	\$115,904,743	\$116,025,022	\$129,901,068	\$13,876,046	12.0%
Total Expenditures					
11 Instruction*	57,909,182	58,193,174	59,771,986	1,578,812	2.7%
12 Instructional Resource & Media Services	1,357,469	1,358,254	1,387,101	28,847	2.1%
13 Curriculum & Instructional Staff Development	482,828	607,318	612,591	5,273	0.9%
21 Instructional Leadership	2,080,981	2,129,256	2,313,929	184,673	8.7%
23 School Leadership	5,469,383	5,491,473	5,596,889	105,416	1.9%
31 Guidance, Counseling & Evaluation Services	3,454,970	3,453,530	3,542,763	89,233	2.6%
32 Social Services	750	11,725	104,687	92,962	0.0%
33 Health Services	997,045	995,841	1,069,920	74,079	7.4%
34 Student (Pupil) Transportation	2,099,943	2,099,943	2,290,571	190,628	9.1%
35 Food Service	-	-	-	-	-
36 Cocurricular/Extracurricular Activities	2,189,636	2,230,643	2,308,879	78,236	3.5%
41 General Administration	3,177,179	3,270,970	3,451,086	180,116	5.5%
51 Plant Maintenance & Operations	8,658,678	8,516,693	8,831,702	315,009	3.7%
52 Security & Monitoring Services	311,380	308,980	366,597	57,617	18.6%
53 Data Processing Services	3,262,865	3,278,275	3,509,891	231,616	7.1%
61 Community Services	181,444	183,444	177,990	(5,454)	-3.0%
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	673,647	-	(673,647)	-100.0%
91 Contracted Instr Servs Between School Dist.	25,102,279	25,102,279	30,692,049	5,589,770	22.3%
93 Payments to Fiscal Agent/Member SS	60,000	36,272	60,000	23,728	65.4%
95 Payments to JJAEP	35,000	35,000	35,000	-	0.0%
99 Other Governmental Charges	495,000	495,000	506,881	11,881	2.4%
Total Appropriated Expenditures	\$117,326,012	\$118,471,717	\$126,630,512	\$8,158,795	6.9%
Estimated Fund Balance					
3600 Budgeted Beginning Unassigned Fund Balance	46,702,443	46,702,443	44,255,748		
Budgeted Increase (Decrease) in Fund Balance	(1,421,269)	(2,446,695)	3,270,556		
3600 Budgeted Ending Unassigned Fund Balance	\$45,281,174	\$44,255,748	\$47,526,304		

* 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 \$27,200 identified for this purpose.

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND REVENUE COMPARISON
2016-2017**

Estimated Revenue Sources	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
5700.00 Local Sources				
5711.00 Taxes, Current Year Levy	\$107,176,767	\$107,176,767	\$118,140,369	10,963,602
5712.00 Taxes, Prior Years	-	-	-	-
5719.00 Penalties, Interest, Other Tax Rev.	300,000	300,000	300,000	-
5730.00 Tuition & Fees; Summer School	-	-	-	-
5742.00 Interest Earnings	65,000	65,000	150,000	85,000
5743.00 Rental Facilities	160,000	160,000	160,000	-
5744.00 Gifts & Bequests	-	9,916	-	(9,916)
5745.00 Insurance Recovery	-	-	-	-
5749.00 Miscellaneous Revenue	43,000	76,242	45,000	(31,242)
5749.05 Revenue from City of Coppell	117,232	117,232	117,232	-
5749.06 Sprint Tower Revenue	33,830	33,830	33,830	-
5749.07 Parking Fees	55,000	55,000	55,000	-
5749.08 Co/Extra Curricular Fees	225,000	225,000	225,000	-
5749.09 Transportation Fees	46,000	46,000	46,000	-
5752.00 Athletic Activity	275,600	275,600	275,600	-
5757.00 Cocurricular Enterprising Services	40,000	40,000	25,000	(15,000)
Total Local Sources	108,537,429	108,580,587	119,573,031	10,992,444
5800.00 State Sources				
5811.00 Available School Fund	\$1,964,164	\$1,964,164	\$4,451,497	2,487,333
5812.00 Foundation School Fund	1,780,316	1,780,316	1,913,965	133,649
5831.00 TRS/TRS-Care On-Behalf	3,522,834	3,531,724	3,662,575	130,851
Total State Sources	7,267,314	7,276,204	10,028,037	2,751,833
5900.00 Federal Sources	100,000	100,000	300,000	200,000
Total Federal Sources	100,000	100,000	300,000	200,000
7900.00 Other Sources	-	68,231	-	(68,231)
Total Budgeted Revenue Sources	\$115,904,743	\$116,025,022	\$129,901,068	13,876,046

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2016-2017**

	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
Expenditures				
11 Instruction*				
6100 Payroll costs	\$56,035,160	\$56,124,760	\$57,757,112	\$1,632,352
6200 Professional & Contracted Services	374,495	379,003	370,506	(8,497)
6300 Supplies & Materials	1,319,663	1,475,495	1,449,308	(26,187)
6400 Other Operating Expenditures	179,864	159,667	195,060	35,393
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	54,249	-	(54,249)
11 Total Instruction	<u>57,909,182</u>	<u>58,193,174</u>	<u>59,771,986</u>	<u>1,578,812</u>
12 Instructional Resource & Media Services				
6100 Payroll costs	1,243,237	1,243,237	1,269,741	26,504
6200 Professional & Contracted Services	9,700	6,193	9,350	3,157
6300 Supplies & Materials	101,907	106,900	105,145	(1,755)
6400 Other Operating Expenditures	2,625	1,924	2,865	941
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
12 Total Inst. Resource & Media Services	<u>1,357,469</u>	<u>1,358,254</u>	<u>1,387,101</u>	<u>28,847</u>
13 Curriculum & Instructional Staff Development				
6100 Payroll costs	144,338	142,880	226,023	83,143
6200 Professional & Contracted Services	84,450	86,857	134,250	47,393
6300 Supplies & Materials	60,621	76,169	47,427	(28,742)
6400 Other Operating Expenditures	193,419	183,767	204,891	21,124
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	117,645	-	(117,645)
13 Total Curr. & Inst. Staff Development	<u>482,828</u>	<u>607,318</u>	<u>612,591</u>	<u>5,273</u>
21 Instructional Leadership				
6100 Payroll costs	1,944,753	1,942,753	2,129,509	186,756
6200 Professional & Contracted Services	38,809	86,481	90,100	3,619
6300 Supplies & Materials	33,459	42,806	35,680	(7,126)
6400 Other Operating Expenditures	63,960	57,216	58,640	1,424
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
21 Total Instructional Leadership	<u>2,080,981</u>	<u>2,129,256</u>	<u>2,313,929</u>	<u>184,673</u>
23 School Leadership				
6100 Payroll costs	5,313,060	5,322,560	5,447,393	124,833
6200 Professional & Contracted Services	20,652	19,104	21,252	2,148
6300 Supplies & Materials	25,864	53,620	26,129	(27,491)
6400 Other Operating Expenditures	109,807	96,189	102,115	5,926
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
23 School Leadership	<u>5,469,383</u>	<u>5,491,473</u>	<u>5,596,889</u>	<u>105,416</u>

* Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed an end-of-course assessment. Included in this budget for adoption is \$27,200 identified for this purpose.

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2016-2017**

Expenditures	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
31 Guidance, Counseling & Evaluation Services				
6100 Payroll costs	3,023,633	3,022,763	3,203,918	181,155
6200 Professional & Contracted Services	44,531	50,764	62,362	11,598
6300 Supplies & Materials	362,466	353,065	253,399	(99,666)
6400 Other Operating Expenditures	24,340	26,938	23,084	(3,854)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
31 Total Guidance, Counseling & Eval. Svcs.	<u>3,454,970</u>	<u>3,453,530</u>	<u>3,542,763</u>	<u>89,233</u>
32 Social Services				
6100 Payroll costs	-	8,475	102,187	93,712
6200 Professional & Contracted Services	750	3,250	2,500	(750)
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
32 Total Social Services	<u>750</u>	<u>11,725</u>	<u>104,687</u>	<u>92,962</u>
33 Health Services				
6100 Payroll costs	968,208	968,208	1,008,253	40,045
6200 Professional & Contracted Services	5,468	4,878	38,468	33,590
6300 Supplies & Materials	19,183	18,548	18,978	430
6400 Other Operating Expenditures	4,186	4,207	4,221	14
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
33 Total Health Services	<u>997,045</u>	<u>995,841</u>	<u>1,069,920</u>	<u>74,079</u>
34 Student (Pupil) Transportation				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	2,099,943	2,099,943	2,290,571	190,628
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
34 Total Student (Pupil) Transportation	<u>2,099,943</u>	<u>2,099,943</u>	<u>2,290,571</u>	<u>190,628</u>
36 Cocurricular/Extracurricular Activities				
6100 Payroll costs	1,293,578	1,290,912	1,380,238	89,326
6200 Professional & Contracted Services	163,346	352,182	209,266	(142,916)
6300 Supplies & Materials	230,787	146,422	230,187	83,765
6400 Other Operating Expenditures	501,925	393,862	489,188	95,326
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	47,265	-	(47,265)
36 Total Co/Extracurricular Activities	<u>2,189,636</u>	<u>2,230,643</u>	<u>2,308,879</u>	<u>78,236</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2016-2017**

Expenditures	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
41 General Administration				
6100 Payroll costs	2,266,668	2,258,443	2,504,899	246,456
6200 Professional & Contracted Services	614,703	620,323	630,653	10,330
6300 Supplies & Materials	74,920	83,416	103,513	20,097
6400 Other Operating Expenditures	214,788	299,418	212,021	(87,397)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	6,100	9,370	-	(9,370)
41 Total General Administration	<u>3,177,179</u>	<u>3,270,970</u>	<u>3,451,086</u>	<u>180,116</u>
51 Plant Maintenance & Operations				
6100 Payroll costs	2,073,958	1,865,048	2,122,701	257,653
6200 Professional & Contracted Services	5,816,110	5,991,271	5,948,834	(42,437)
6300 Supplies & Materials	297,885	345,544	299,942	(45,602)
6400 Other Operating Expenditures	470,725	63,582	460,225	396,643
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	251,248	-	(251,248)
51 Total Plant Maintenance & Operations	<u>8,658,678</u>	<u>8,516,693</u>	<u>8,831,702</u>	<u>315,009</u>
52 Security & Monitoring Services				
6100 Payroll costs	183,480	183,480	213,697	30,217
6200 Professional & Contracted Services	126,400	124,000	151,400	27,400
6300 Supplies & Materials	1,500	1,500	1,500	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
52 Total Security & Monitoring Services	<u>311,380</u>	<u>308,980</u>	<u>366,597</u>	<u>57,617</u>
53 Data Processing Services				
6100 Payroll costs	1,777,009	1,771,169	1,873,935	102,766
6200 Professional & Contracted Services	520,256	486,056	640,850	154,794
6300 Supplies & Materials	214,250	319,859	239,156	(80,703)
6400 Other Operating Expenditures	26,350	10,091	30,950	20,859
6500 Debt Service	-	-	-	-
6600 Capital Outlay	725,000	691,100	725,000	33,900
53 Total Data Processing Services	<u>3,262,865</u>	<u>3,278,275</u>	<u>3,509,891</u>	<u>231,616</u>
61 Community Services				
6100 Payroll costs	120,444	120,444	117,490	(2,954)
6200 Professional & Contracted Services	60,500	62,388	60,000	(2,388)
6300 Supplies & Materials	500	500	500	-
6400 Other Operating Expenditures	-	112	-	(112)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
61 Total Community Services	<u>181,444</u>	<u>183,444</u>	<u>177,990</u>	<u>(5,454)</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2016-2017**

	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
Expenditures				
71 Debt Service				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
71 Total Debt Service	-	-	-	-
81 Facilities Acquisition & Construction				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	673,647	-	(673,647)
81 Total Facilities Acquisition & Construction	-	673,647	-	(673,647)
91 Contracted Instructional Services Between School Districts				
6100 Payroll Costs	-	-	-	-
6200 Professional & Contracted Services	25,102,279	25,102,279	30,692,049	5,589,770
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
91 Total contracted Instructional Services	25,102,279	25,102,279	30,692,049	5,589,770
93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	60,000	36,272	60,000	23,728
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
93 Total payments to fiscal agent/member	60,000	36,272	60,000	23,728
95 Payments to Juvenile Justice Alternative Education Program				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	35,000	35,000	35,000	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
95 Total payments to JJAEP	35,000	35,000	35,000	-

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON
2016-2017**

	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
Expenditures				
99 Other Governmental Charges				
6200 Professional & Contracted Services	495,000	495,000	506,881	11,881
Total Appropriated Expenditures*	<u>117,326,012</u>	<u>118,471,717</u>	<u>126,630,512</u>	<u>8,158,795</u>

ESTIMATED FUND BALANCE

3600 Budgeted Beginning Unassigned Fund Balance	46,702,443	46,702,443	44,255,748
Budgeted Increase (Decrease) in Fund Balance	(1,421,269)	(2,446,695)	3,270,556
3600 Budgeted Ending Unassigned Fund Balance	<u>\$45,281,174</u>	<u>\$44,255,748</u>	<u>\$47,526,304</u>

* Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed the end-of-course assessment. Included in this budget for adoption is \$27,200 identified for this purpose.

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
2016-2017**

	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
Estimated Revenue Sources				
5700.00 Local Sources				
5751.00 Food Service Activity	\$3,764,525	\$3,764,525	\$3,977,975	\$213,450
5744.00 Gifts and Bequests	-	-	-	-
5749.00 Miscellaneous Revenue	-	-	-	-
5754.00 Interfund Revenue; Catering	10,000	10,000	10,000	-
5742.00 Interest Earnings	1,000	1,000	2,700	1,700
Total Local Sources	3,775,525	3,775,525	3,990,675	215,150
5800.00 State Sources				
5829.00 Misc. State Program Revenues	16,000	16,000	16,000	-
5831.00 TRS/TRS-Care On-Behalf Payments	75,000	80,000	88,000	8,000
Total State Sources	91,000	96,000	104,000	8,000
5900.00 Federal Sources				
5921.00 School Breakfast Program	66,595	66,595	48,265	(18,330)
5922.00 National School Lunch Program	488,800	488,800	312,960	(175,840)
5923.00 U.S.D.A. Donated Commodities	163,000	163,000	181,000	18,000
Total Federal Sources	718,395	718,395	542,225	(176,170)
7000.00 Other Sources	-	-	-	-
Total Budgeted Revenue Sources	\$4,584,920	\$4,589,920	\$4,636,900	\$46,980
Expenditures				
35 Food Services				
6100 Payroll costs	2,004,236	1,934,436	2,139,567	205,131
6200 Professional & Contracted Services	320,488	342,861	334,688	(8,173)
6300 Supplies & Materials	2,260,500	2,428,410	2,345,500	(82,910)
6400 Other Operating Expenses	23,000	34,500	23,000	(11,500)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	290,017	-	(290,017)
35 Total Food Services	4,608,224	5,030,224	4,842,755	(187,469)
Total Appropriated Expenditures	\$4,608,224	\$5,030,224	\$4,842,755	(\$187,469)
Estimated Fund Balance				
3450 Budgeted Beginning Fund Balance	1,113,207	1,113,207	672,903	
Budgeted Increase (Decrease) in Fund Balance	(23,304)	(440,304)	(205,855)	
3540 Budgeted Ending Fund Balance	\$1,089,903	\$672,903	\$467,048	

Debt Service Fund

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

**COPPELL INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2016-2017**

	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Original Budget	Increase/ (Decrease) 2016-2017 to Amended 2015-2016
Estimated Revenue Sources				
5700.00 Local Sources				
5711.00 Taxes, Current Year Levy	\$24,425,428	\$24,425,428	\$32,025,467	\$7,600,039
5712.00 Taxes, Prior Years	-	-	-	-
5719.00 Penalties, Interest, Other Tax Revenues	-	-	-	-
5742.00 Interest Earnings	12,000	12,000	17,000	5,000
Total Local Sources	<u>24,437,428</u>	<u>24,437,428</u>	<u>32,042,467</u>	<u>\$7,605,039</u>
5900.00 State Sources	-	-	289,522	289,522
7900.00 Federal - Other Sources	370,968	370,968	372,568	1,600
	-	-	-	-
Total Budgeted Revenue Sources	<u>\$24,808,396</u>	<u>\$24,808,396</u>	<u>\$32,704,557</u>	<u>\$7,606,639</u>
 Expenditures				
71 DEBT SERVICE				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenses	-	-	-	-
6500 Debt Service	24,748,729	24,748,729	32,609,319	7,860,590
6600 Capital Outlay	-	-	-	-
71 Debt Service	<u>24,748,729</u>	<u>24,748,729</u>	<u>32,609,319</u>	<u>7,860,590</u>
Total Appropriated Expenditures	<u>\$24,748,729</u>	<u>\$24,748,729</u>	<u>\$32,609,319</u>	<u>\$7,860,590</u>
 Estimated Fund Balance				
3420 Budgeted Beginning Fund Balance	3,086,152	3,086,152	3,145,819	
Budgeted Increase (Decrease) in Fund Balance	59,667	59,667	95,238	
3420 Estimated Ending Fund Balance	<u>\$3,145,819</u>	<u>\$3,145,819</u>	<u>\$3,241,057</u>	

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds 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
2016-2017**

Fund	ESEA, Title I, Part A 211 2016-2017 Budget	IDEA Part B, Formula 224 2016-2017 Budget	Idea Part B, Preschool 225 2016-2017 Budget
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	397,858	1,352,672	23,251
Total Budgeted Revenue Sources	\$ 397,858	\$1,352,672	\$23,251
Total Expenditures			
11 Instruction	226,817	629,775	18,251
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	141,074	-	-
21 Instructional Leadership	23,167	-	-
23 School Leadership	5,800	-	-
31 Guidance, Counseling & Evaluation Services	-	722,897	5,000
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	1,000	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$ 397,858	\$1,352,672	\$23,251

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2016-2017
(Continued)**

Fund	Career & Technology 244 2016-2017 Budget	ESEA, Title II, Part A 255 2016-2017 Budget	Title III LEP/Immigrant Funds 263 2016-2017 Budget
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	56,499	91,966	195,161
Total Budgeted Revenue Sources	<u>\$56,499</u>	<u>\$91,966</u>	<u>\$195,161</u>
Total Expenditures			
11 Instruction	54,199	26,640	132,161
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	250	65,326	45,000
21 Instructional Leadership	2,000	-	18,000
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	-	-	-
Total Appropriated Expenditures	<u>\$56,449</u>	<u>\$91,966</u>	<u>\$195,161</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2016-2017
(Continued)**

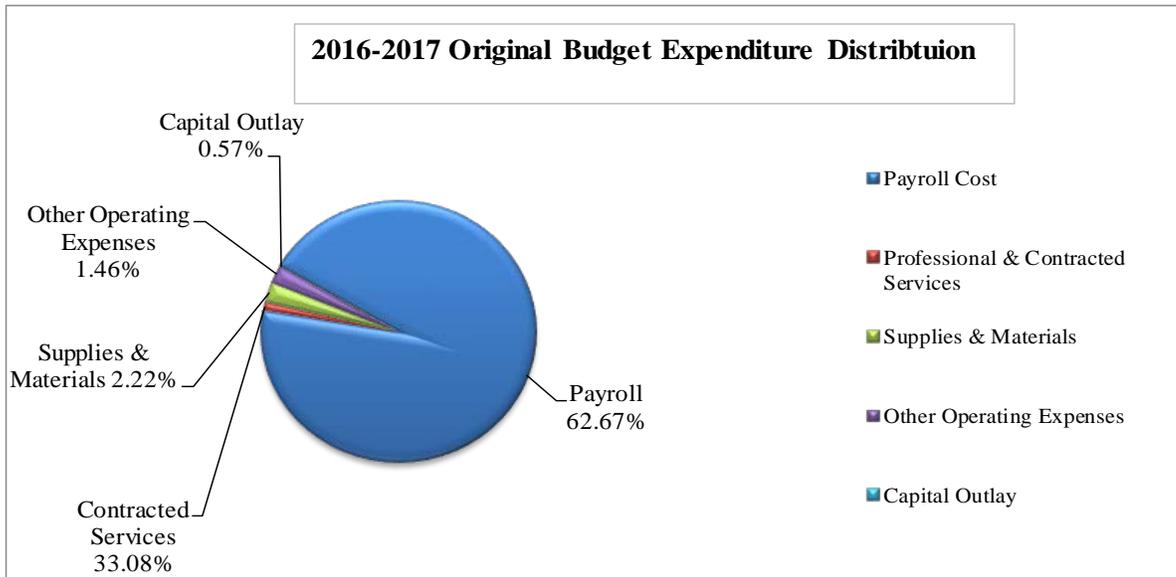
Fund	Instructional Materials Allotment 410 2016-2017 Budget	Memorandum Total 2016-2017 Budget
Estimated Revenue Sources		
Local	\$ -	\$ -
State	1,726,526	1,726,526
Federal	-	2,117,407
Total Budgeted Revenue Sources	\$1,726,526	\$3,843,933
Total Expenditures		
11 Instruction	1,726,525	2,814,368
12 Instructional Resource & Media Services	-	-
13 Curriculum & Instructional Staff Development	-	251,650
21 Instructional Leadership	-	43,167
23 School Leadership	-	5,800
31 Guidance, Counseling & Evaluation Services	-	727,897
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	-	1,000
71 Debt Service	-	-
81 Facilities Acquisition & Construction	-	-
91 Contracted Instr Servs Between School Dist.	-	-
93 Payments to Fiscal Agent/Member SS	-	-
95 Payments to JJAEP	-	-
99 Other Governmental Charges	-	-
Total Appropriated Expenditures	\$1,726,525	\$3,843,882

District & Campus Information

COPPELL ISD

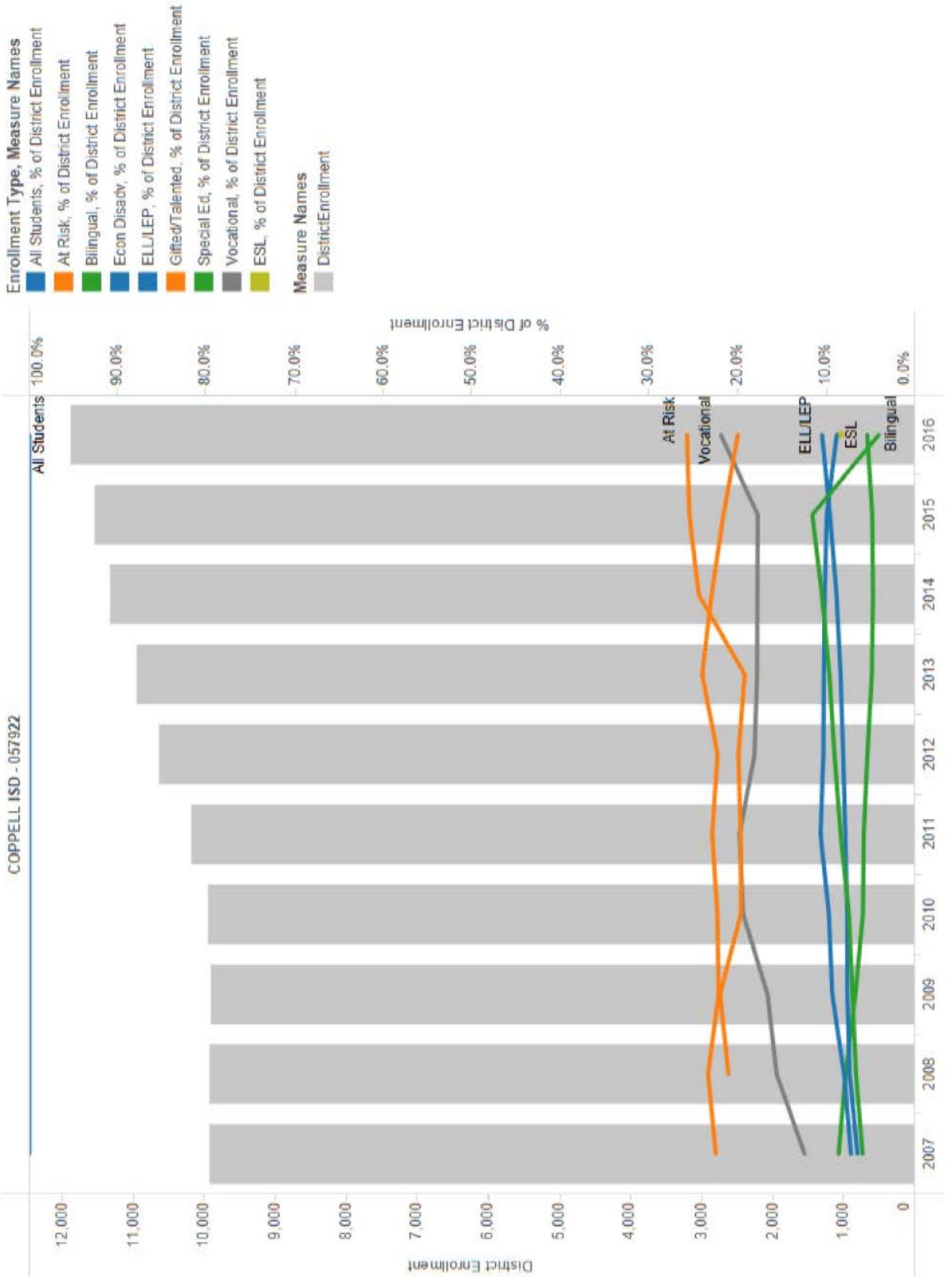
Student Demographics:	2014-2015	2015-2016	Superintendent: Dr. Mike Waldrip		
Total Students:	11,568	11,881	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	511	544	2014-2015	2,956	25.55%
Asian/Pac. Islander/Hawaiian	4,414	4,853	2015-2016	3,057	25.73%
Hispanic/Latino	1,552	1,592	Economically Disadvantaged Students:		
Native American/Alaskan	58	51	2014-2015	1,148	9.92%
Two or More	353	365	2015-2016	1,047	8.81%
White	4,680	4,474			
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015 Audited Actuals	2015-2016 Amended Budget	2016-2017 Original Budget	2016-2017 Percentage Distribution
Payroll Cost	\$73,109,615	\$76,265,433	\$79,357,096	62.67%
Professional & Contracted Services	\$30,088,214	\$36,014,702	\$41,894,292	33.08%
Supplies & Materials	\$2,610,715	\$3,015,816	\$2,810,864	2.22%
Other Operating Expenses	\$1,194,730	\$1,331,242	\$1,843,260	1.46%
Capital Outlay & Other Uses	\$1,560,518	\$1,844,524	\$725,000	0.57%
Total	\$108,563,792	\$118,471,717	\$126,630,512	100.00%



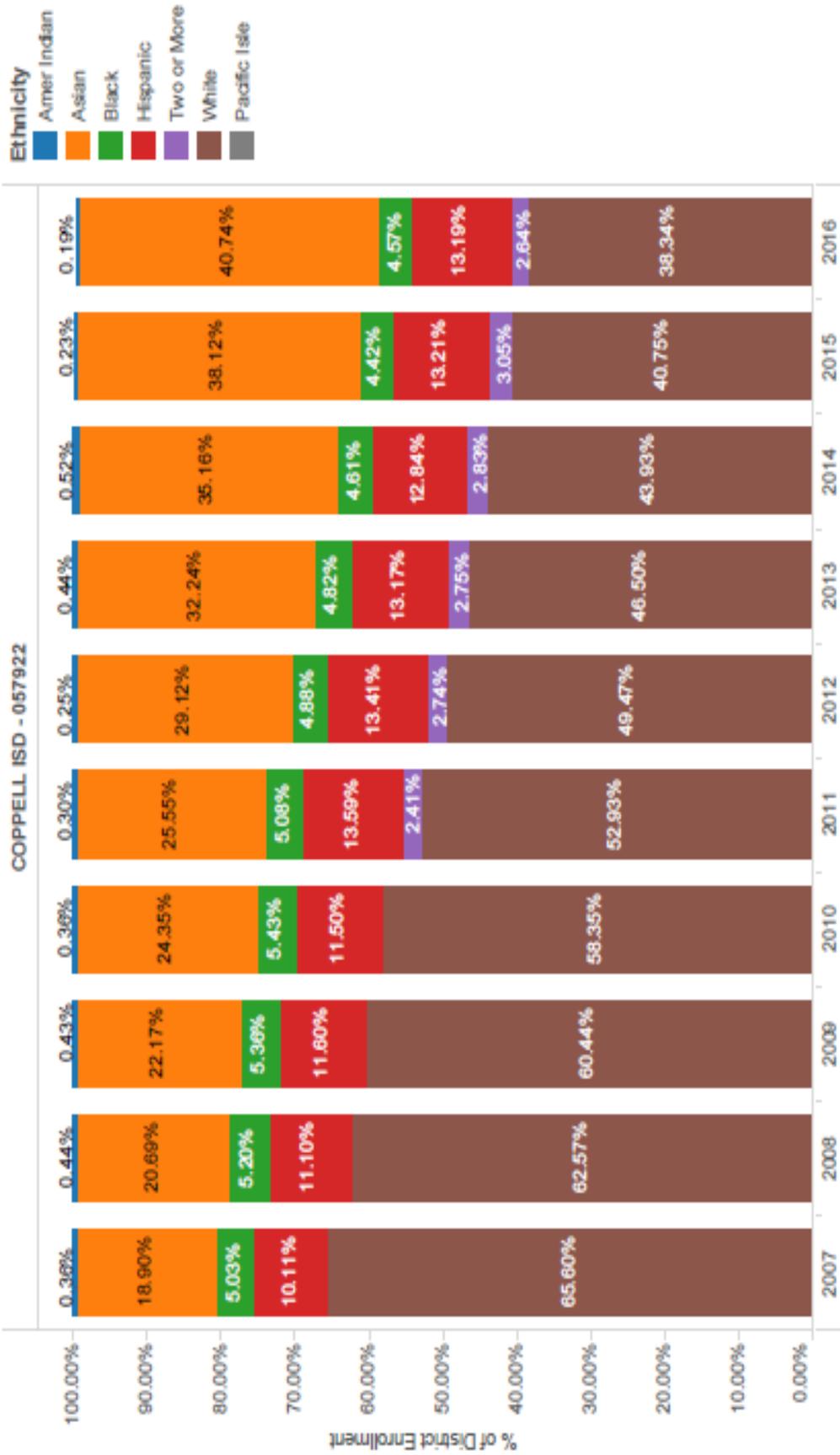
Enrollment Breakdown (District Level)

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

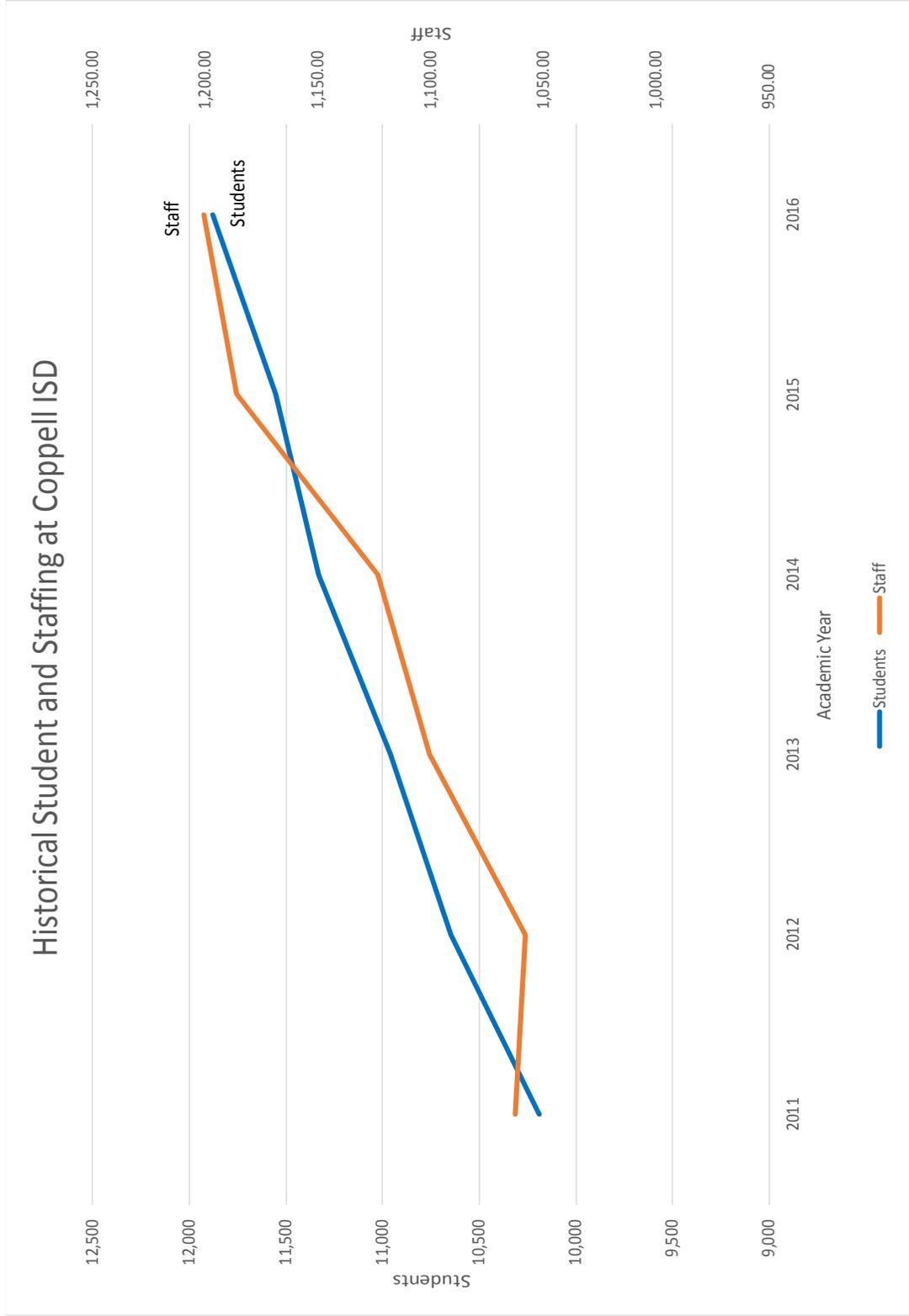


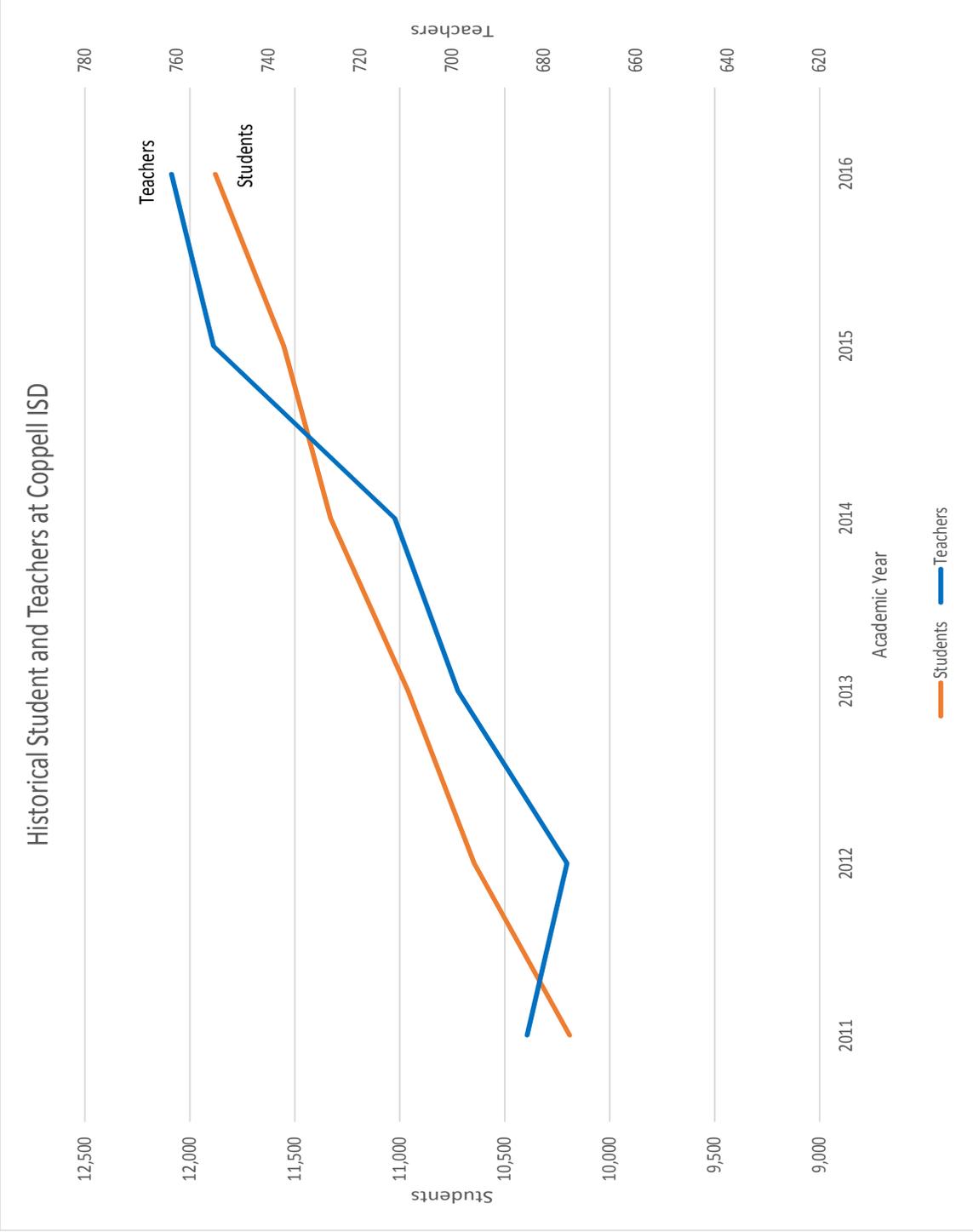
District Race Ethnicity

Source: FE/MS Enrollment



Historical Student and Staffing at Coppell ISD





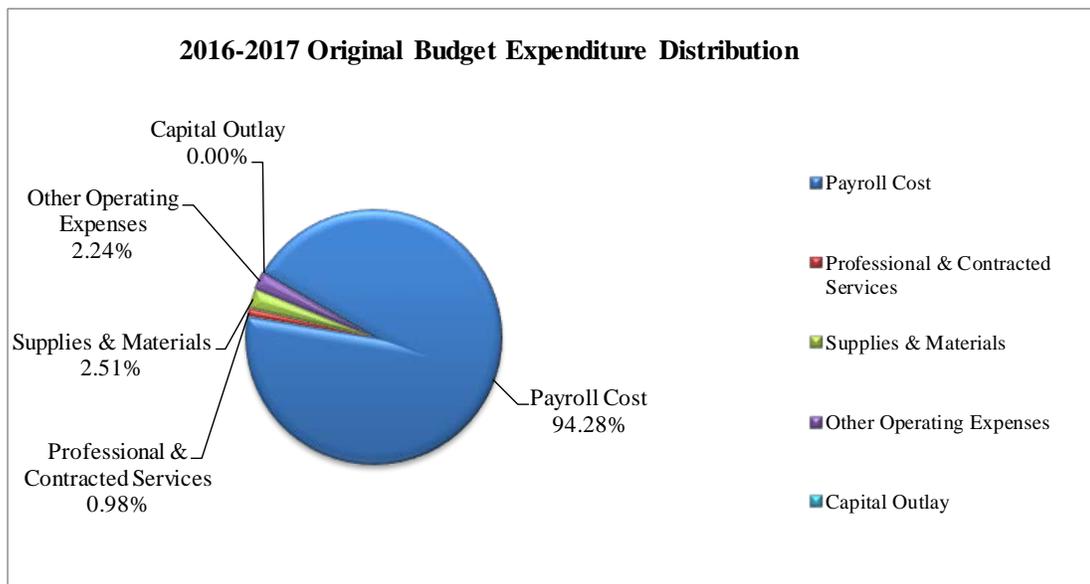
COPPELL HIGH SCHOOL

Student Demographics:	2014-2015	2015-2016	Principal: Mike Jasso	
Total Students:	3,136	3,267	Accountability Rating 2015-2016: Met Standard	
Ethnicity:			At-Risk:	
African American	158	178	2014-2015	622 19.83%
Asian/Pac. Islander/Hawaiian	910	1,068	2015-2016	670 20.51%
Hispanic/Latino	397	427	Economically Disadvantaged Students:	
Native American/Alaskan	12	14	2014-2015	303 9.66%
Two or More	105	107	2015-2016	269 8.23%
White	1,554	1,473		
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR	
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot	

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited	Amended	Original	Percentage
	Actuals	Budget	Budget*	Distribution
Payroll Cost	\$16,178,215	\$16,981,204	\$17,270,364	94.28%
Professional & Contracted Services	178,671	286,839	178,903	0.98%
Supplies & Materials	469,768	486,362	459,181	2.51%
Other Operating Expenses	339,705	375,541	409,776	2.24%
Capital Outlay	-	16,999	-	0.00%
Total	\$17,166,359	\$18,146,945	\$18,318,224	100.00%

Source: General Ledger

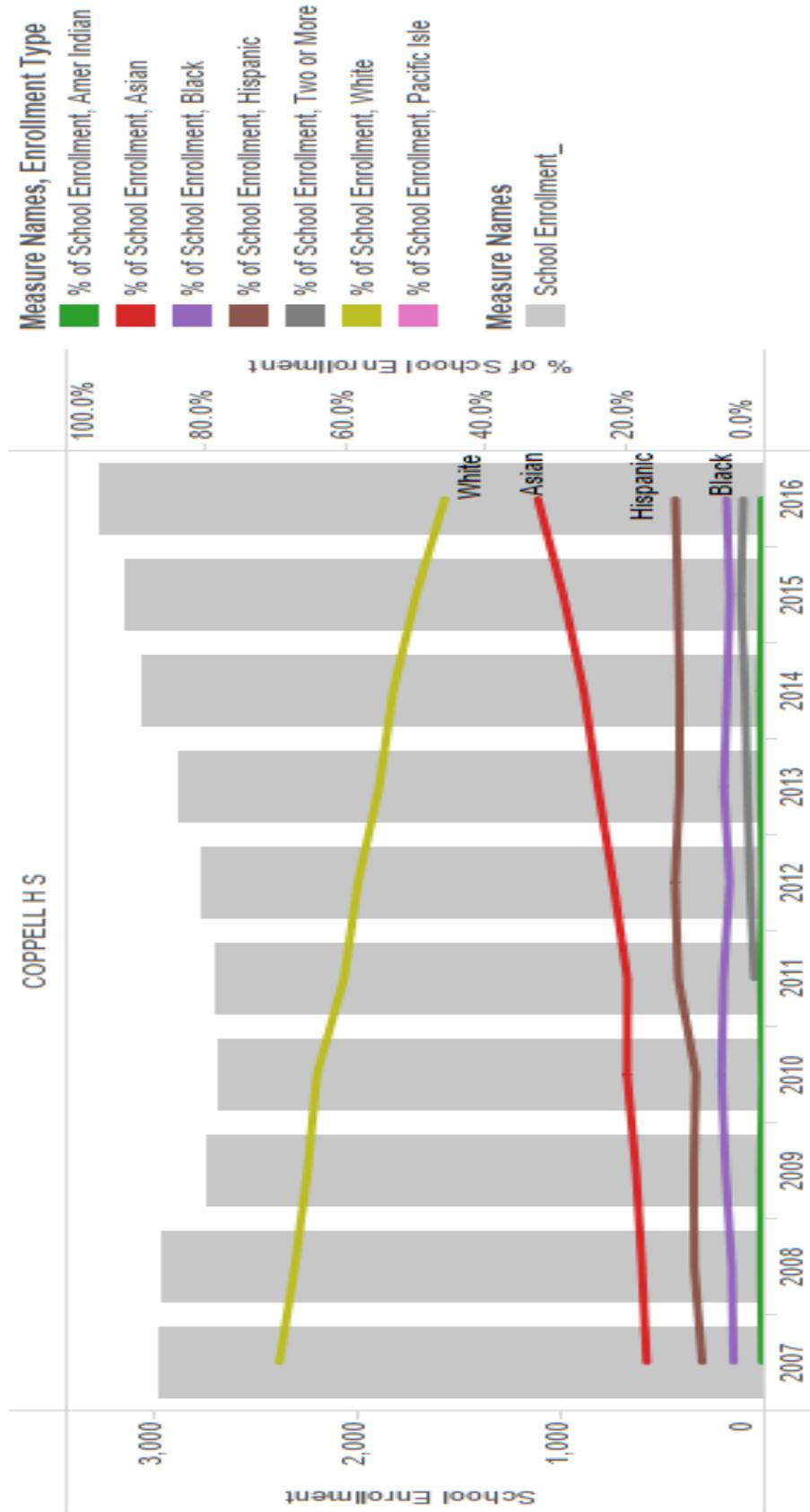
*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



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

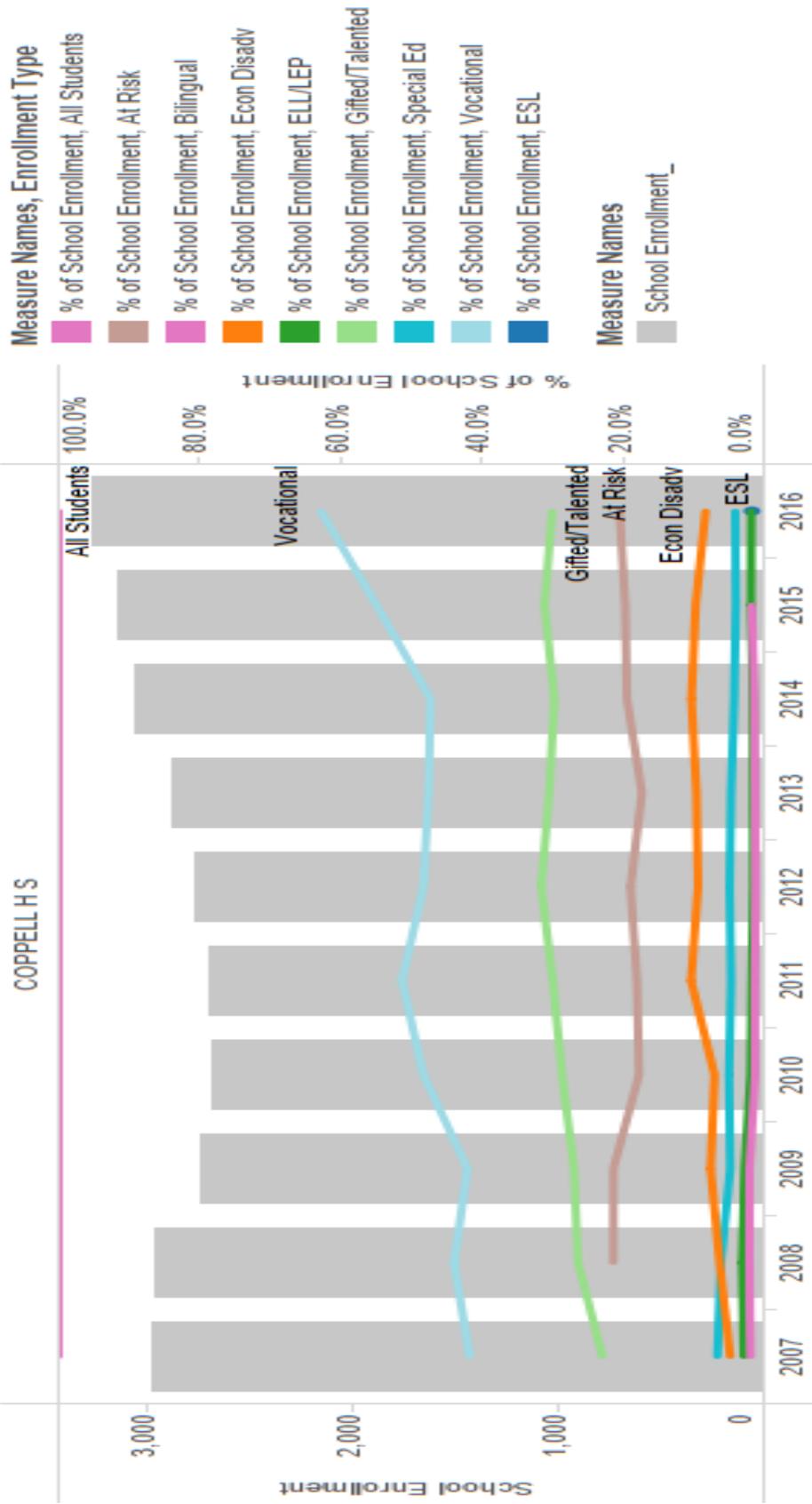
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



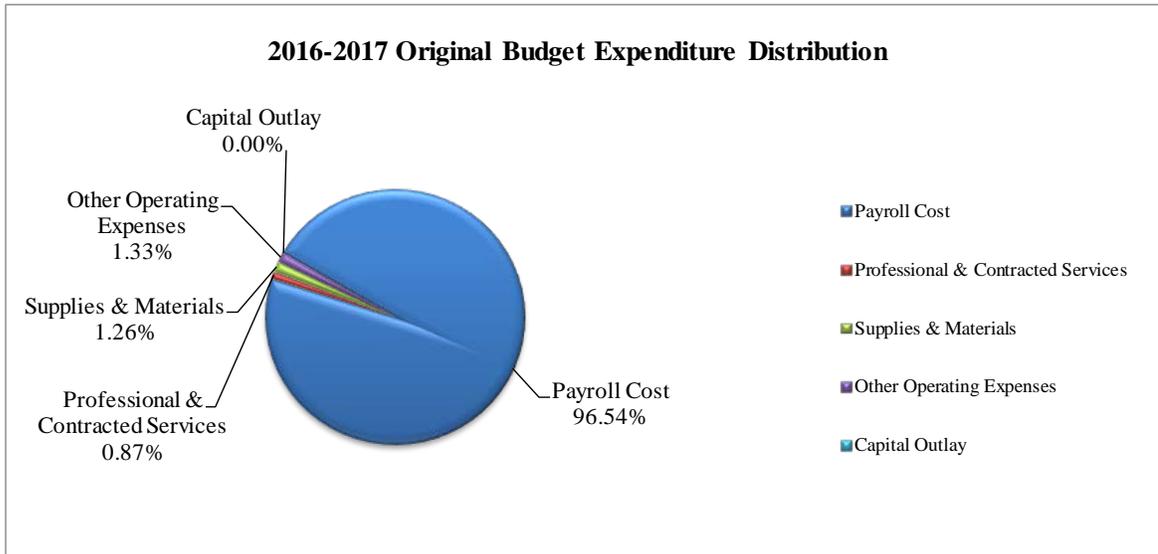
NEW TECH HIGH SCHOOL

Student Demographics:	2014-2015	2015-2016	Principal: Steffany Batik	
Total Students:	378	360	Accountability Rating 2015-2016: Met Standard	
Ethnicity:			At-Risk:	
African American	17	17	2014-2015	88 23.28%
Asian/Pac. Islander/Hawaiian	42	52	2015-2016	82 22.78%
Hispanic/Latino	60	62	Economically Disadvantaged Students:	
Native American/Alaskan	1	2	2014-2015	47 12.43%
Two or More	11	9	2105-2016	46 12.78%
White	247	218		
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR	
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot	

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,592,613	\$2,512,599	\$2,448,997	96.54%
Professional & Contracted Services	21,734	26,556	21,970	0.87%
Supplies & Materials	22,878	22,487	32,079	1.26%
Other Operating Expenses	25,505	38,010	33,824	1.33%
Capital Outlay	-	-	-	-
Total	\$2,662,730	\$2,599,652	\$2,536,870	100.00%

Source: General Ledger

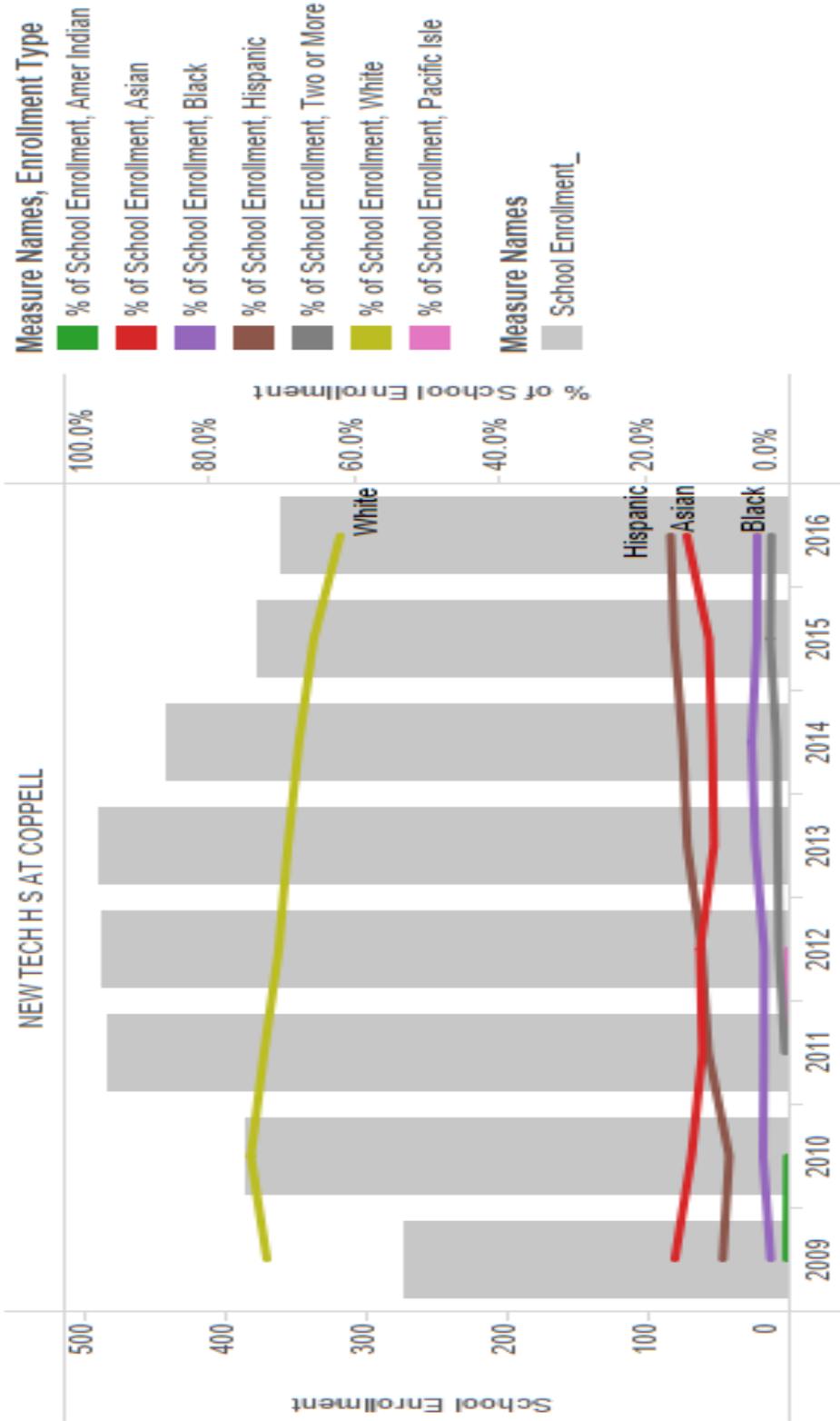
*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



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

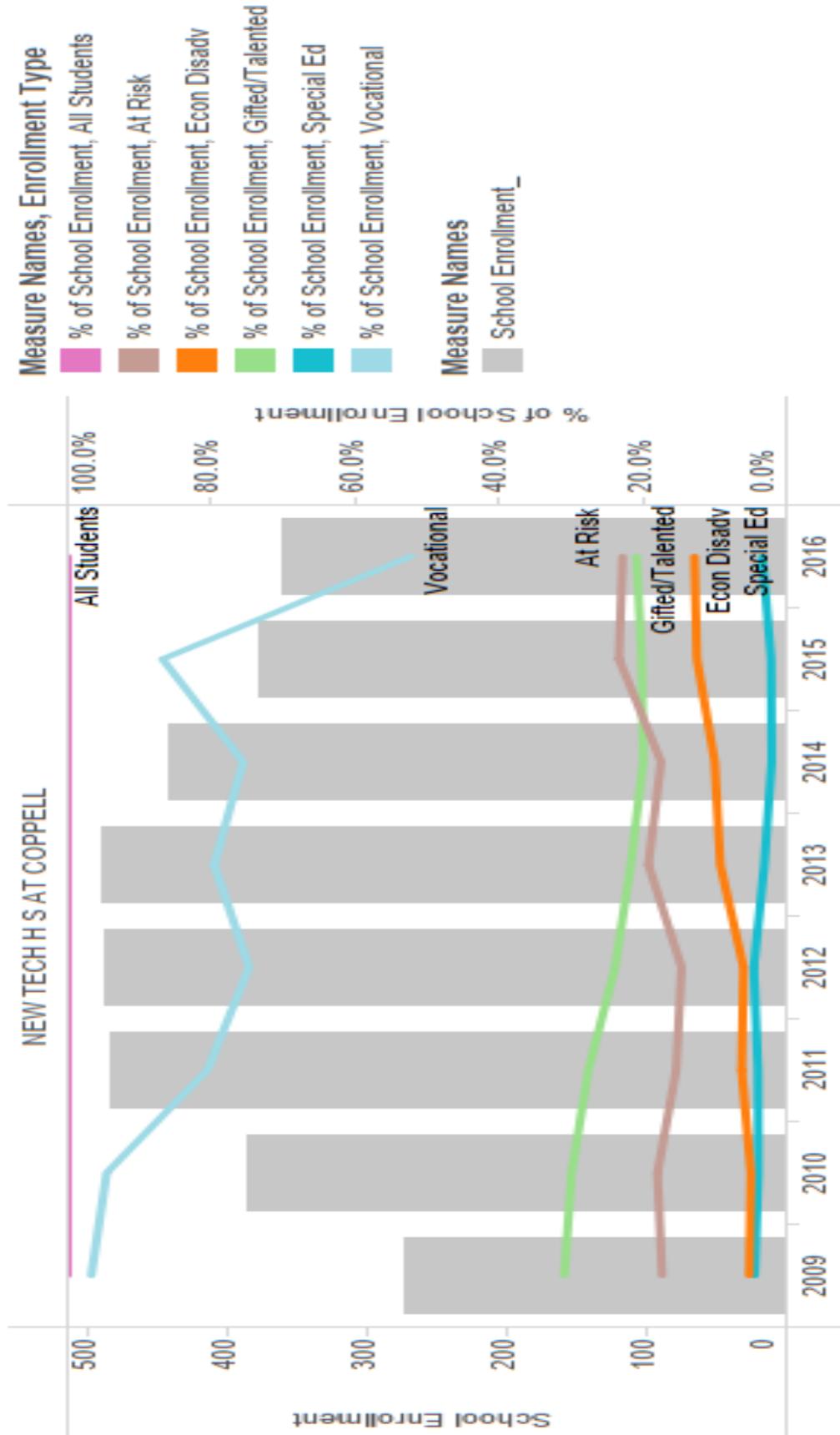
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



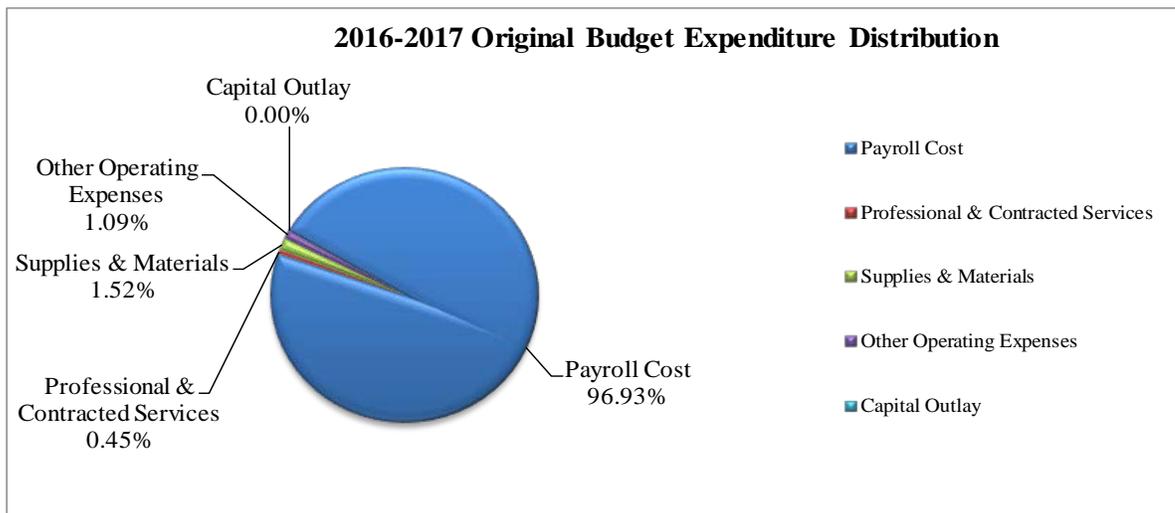
COPPELL MIDDLE SCHOOL EAST

Student Demographics:	2014-2015	2015-2016	Principal: Laura Springer		
Total Students:	905	979	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	46	47	2014-2015	163	18.01%
Asian/Pac. Islander/Hawaiian	411	469	2015-2016	183	18.69%
Hispanic/Latino	97	110	Economically Disadvantaged Students:		
Native American/Alaskan	3	5	2014-2015	78	8.62%
Two or More	28	24	2105-2016	87	8.89%
White	320	324			
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015 Audited Actuals	2015-2016 Amended Budget	2016-2017 Original Budget*	2016-2017 Percentage Distribution
Payroll Cost	\$4,537,672	\$4,973,663	\$5,135,244	96.93%
Professional & Contracted Services	16,606	31,493	24,045	0.45%
Supplies & Materials	92,567	69,431	80,725	1.52%
Other Operating Expenses	42,362	43,581	57,610	1.09%
Capital Outlay	-	-	-	-
Total	\$4,689,207	\$5,118,168	\$5,297,624	100.00%

Source: General Ledger

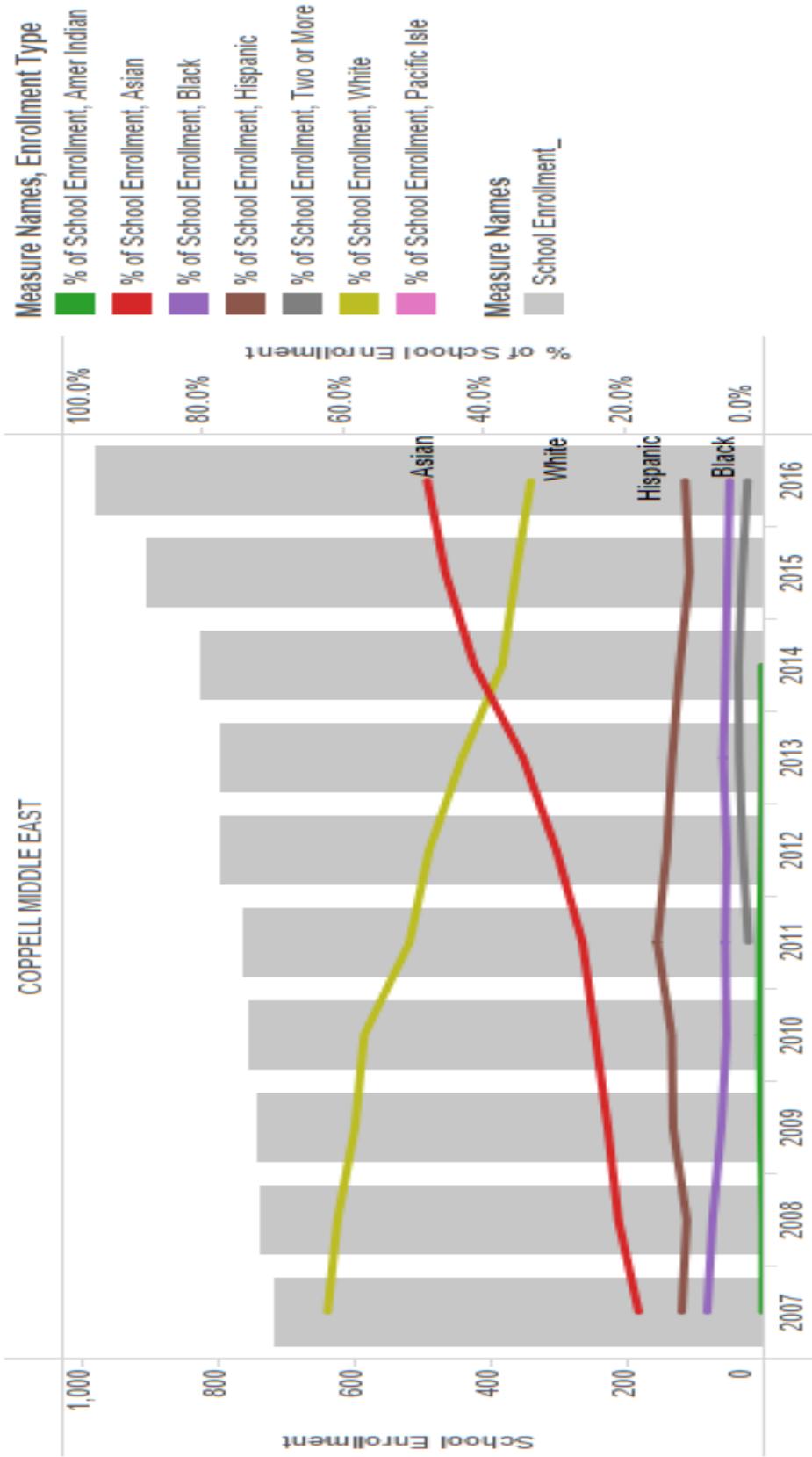
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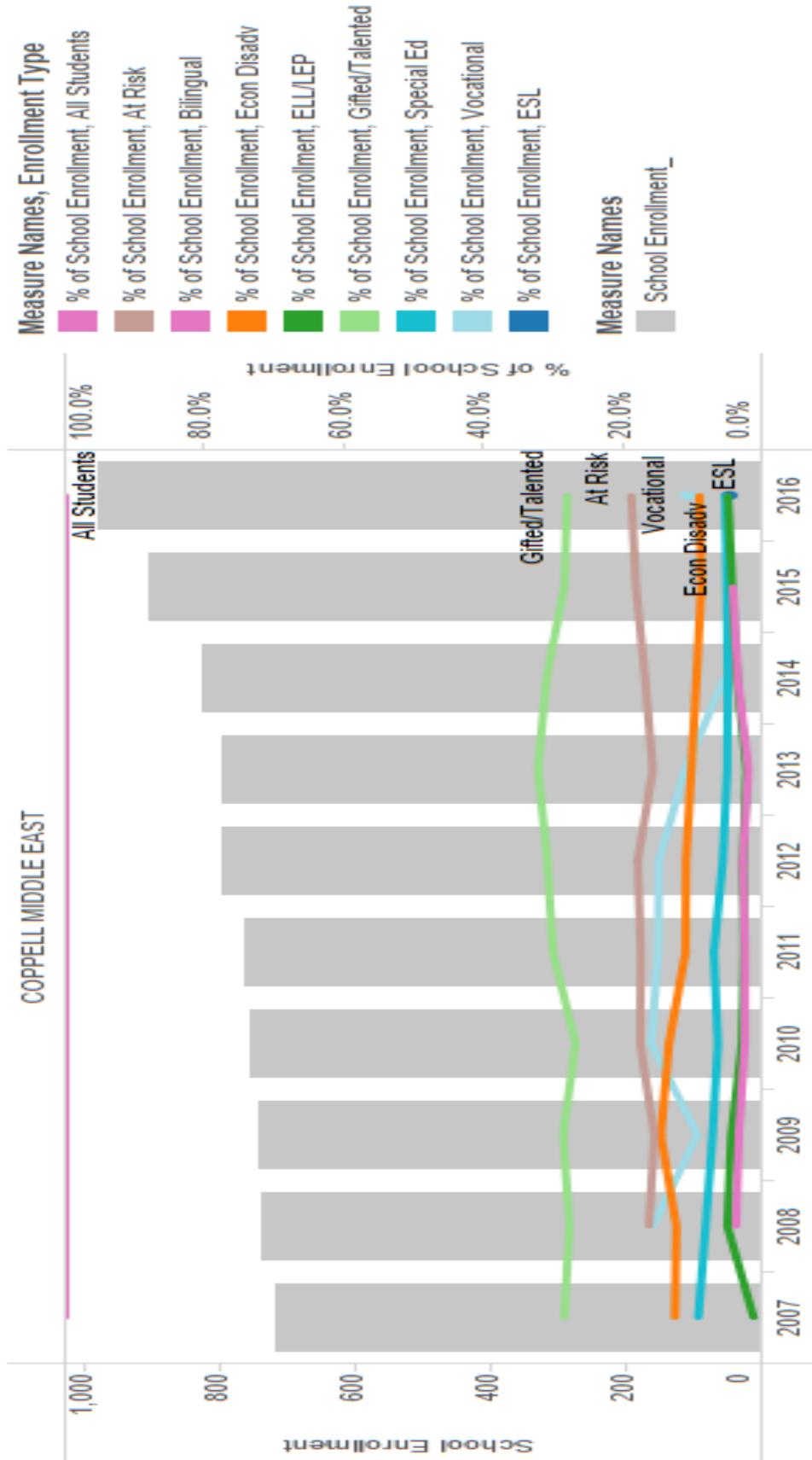
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



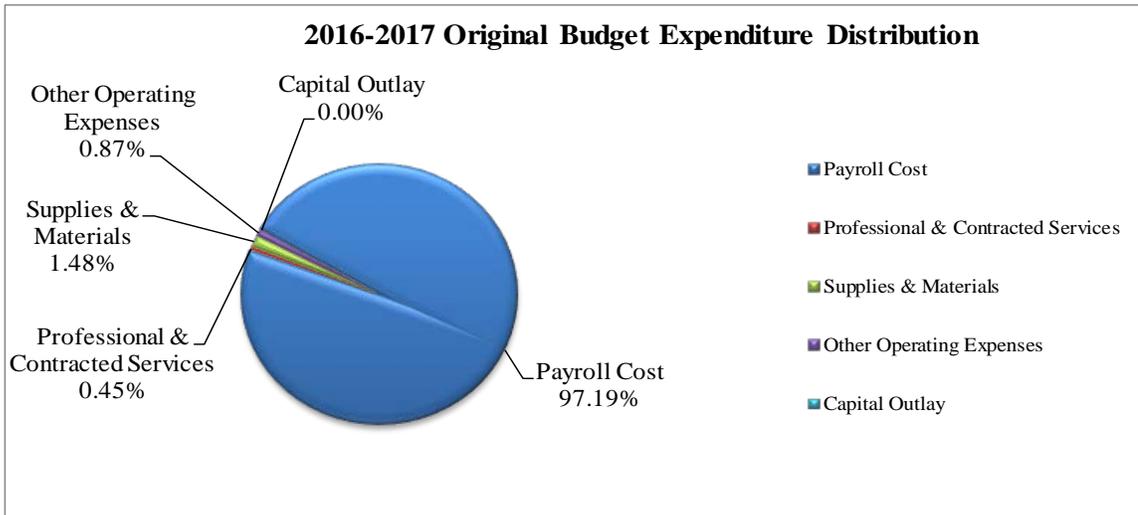
COPPELL MIDDLE SCHOOL NORTH

Student Demographics:	2014-2015	2015-2016	Principal: Amanda Ziaer		
Total Students:	909	917	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	42	37	2014-2015	221	24.31%
Asian/Pac. Islander/Hawaiian	287	309	2015-2016	223	24.32%
Hispanic/Latino	116	119	Economically Disadvantaged Students:		
Native American/Alaskan	3	7	2014-2015	70	7.70%
Two or More	27	30	2105-2016	74	8.07%
White	434	415			
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015 Audited Actuals	2015-2016 Amended Budget	2016-2017 Original Budget*	2016-2017 Percentage Distribution
Payroll Cost	\$4,825,717	\$4,922,980	\$5,083,996	97.19%
Professional & Contracted Services	22,024	22,391	23,615	0.45%
Supplies & Materials	85,418	71,361	77,633	1.48%
Other Operating Expenses	35,159	31,228	45,484	0.87%
Capital Outlay	-	-	-	-
Total	\$4,968,318	\$5,047,960	\$5,230,728	100.00%

Source: General Ledger

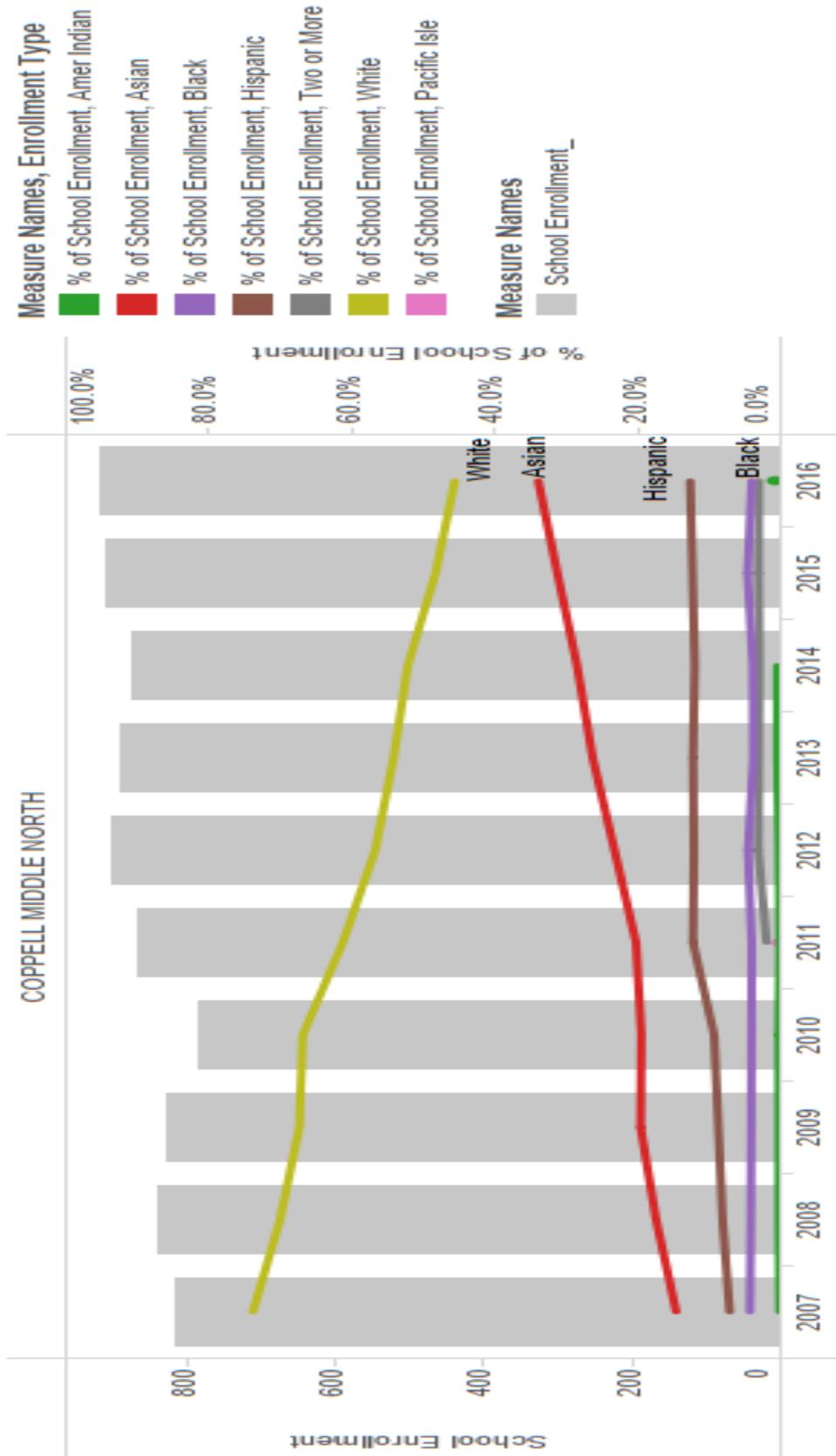
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Note: Non-payroll allotment represents 90% of projected enrollment.

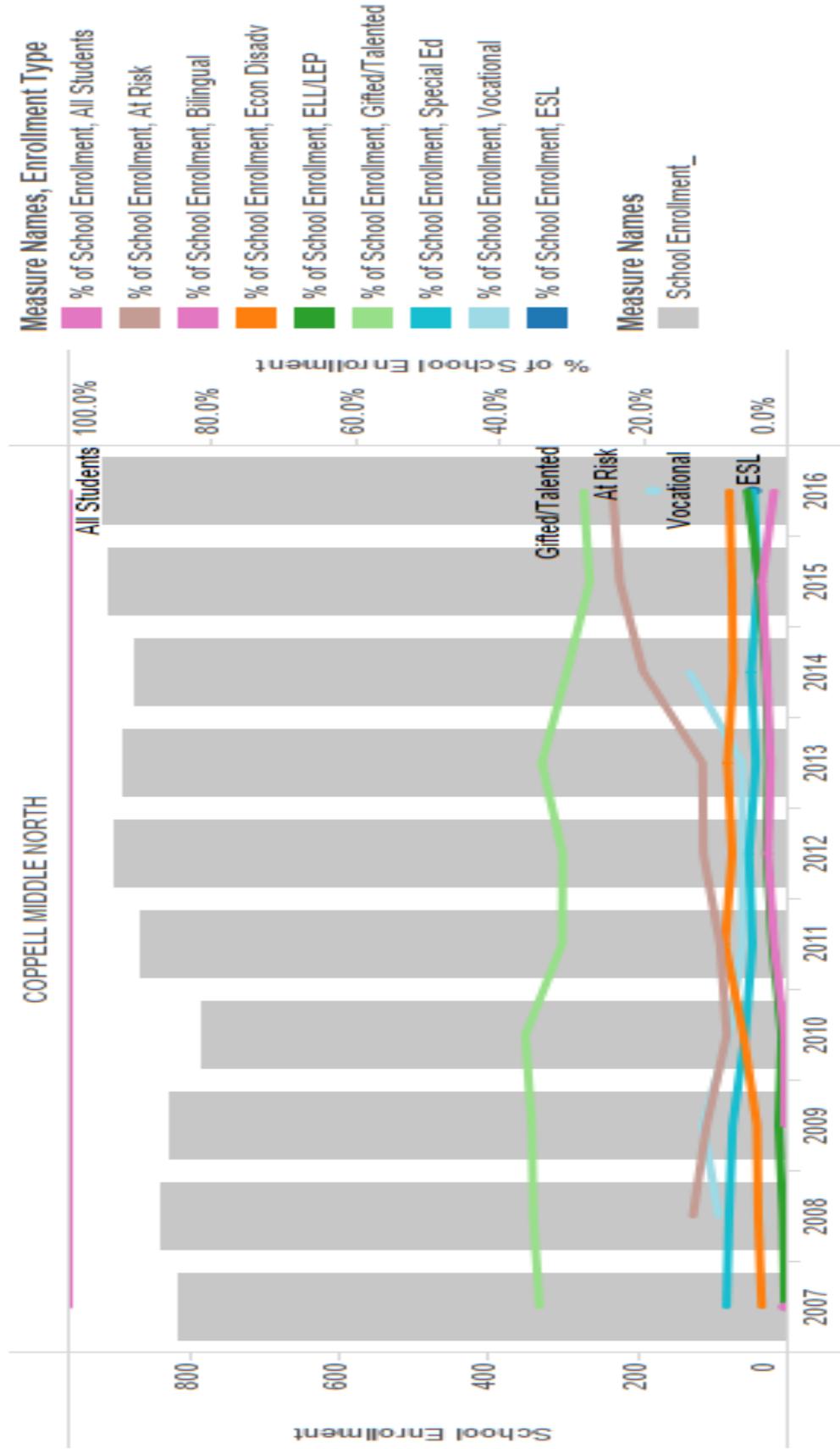
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



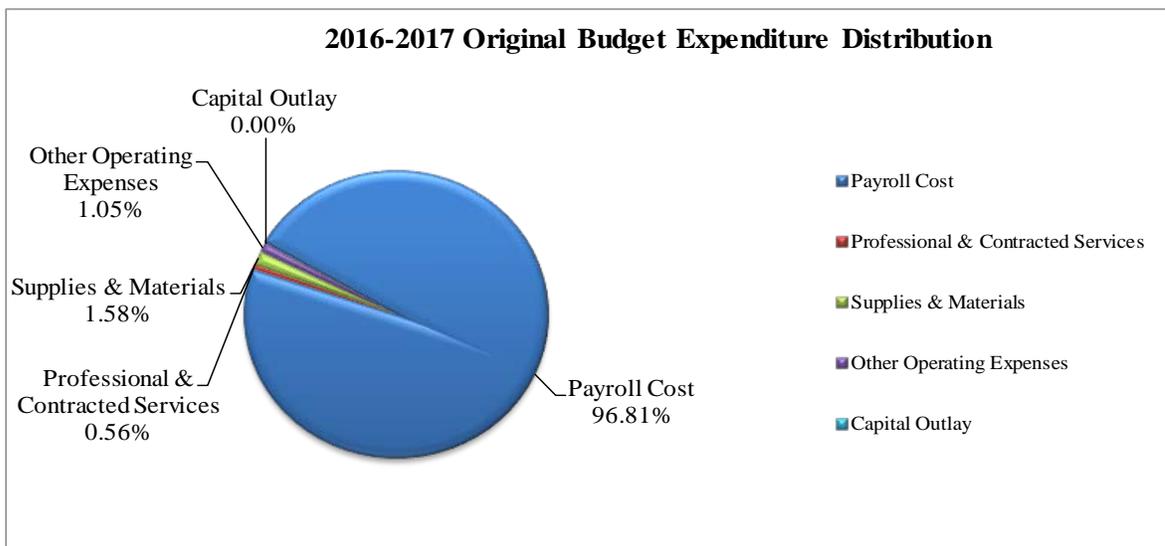
COPPELL MIDDLE SCHOOL WEST

Student Demographics:	2014-2015	2015-2016	Principal: Emily Froese		
Total Students:	979	993	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	46	53	2014-2015	233	23.80%
Asian/Pac. Islander/Hawaiian	394	437	2015-2016	241	24.27%
Hispanic/Latino	161	155	Economically Disadvantaged Students:		
Native American/Alaskan	6	3	2014-2015	116	11.85%
Two or More	23	28	2105-2016	108	10.88%
White	349	317			
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015 Audited Actuals	2015-2016 Amended Budget	2016-2017 Original Budget*	2016-2017 Percentage Distribution
Payroll Cost	\$5,110,205	\$5,264,855	\$5,324,300	96.81%
Professional & Contracted Services	25,777	32,468	30,661	0.56%
Supplies & Materials	89,960	81,712	86,979	1.58%
Other Operating Expenses	32,140	31,188	57,788	1.05%
Capital Outlay	-	-	-	-
Total	\$5,258,082	\$5,410,223	\$5,499,728	100.00%

Source: General Ledger

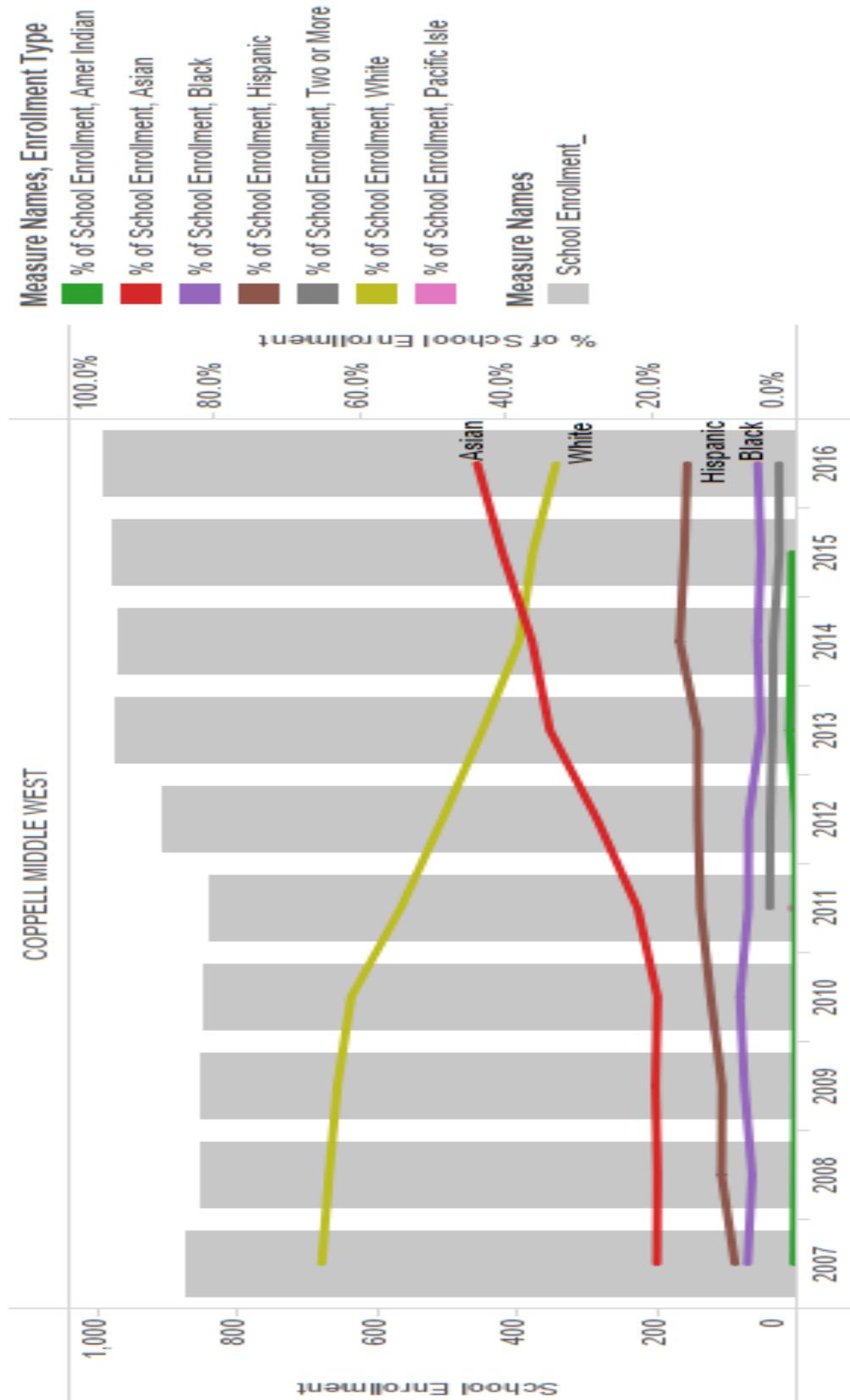
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Note: Non-payroll allotment represents 90% of projected enrollment.

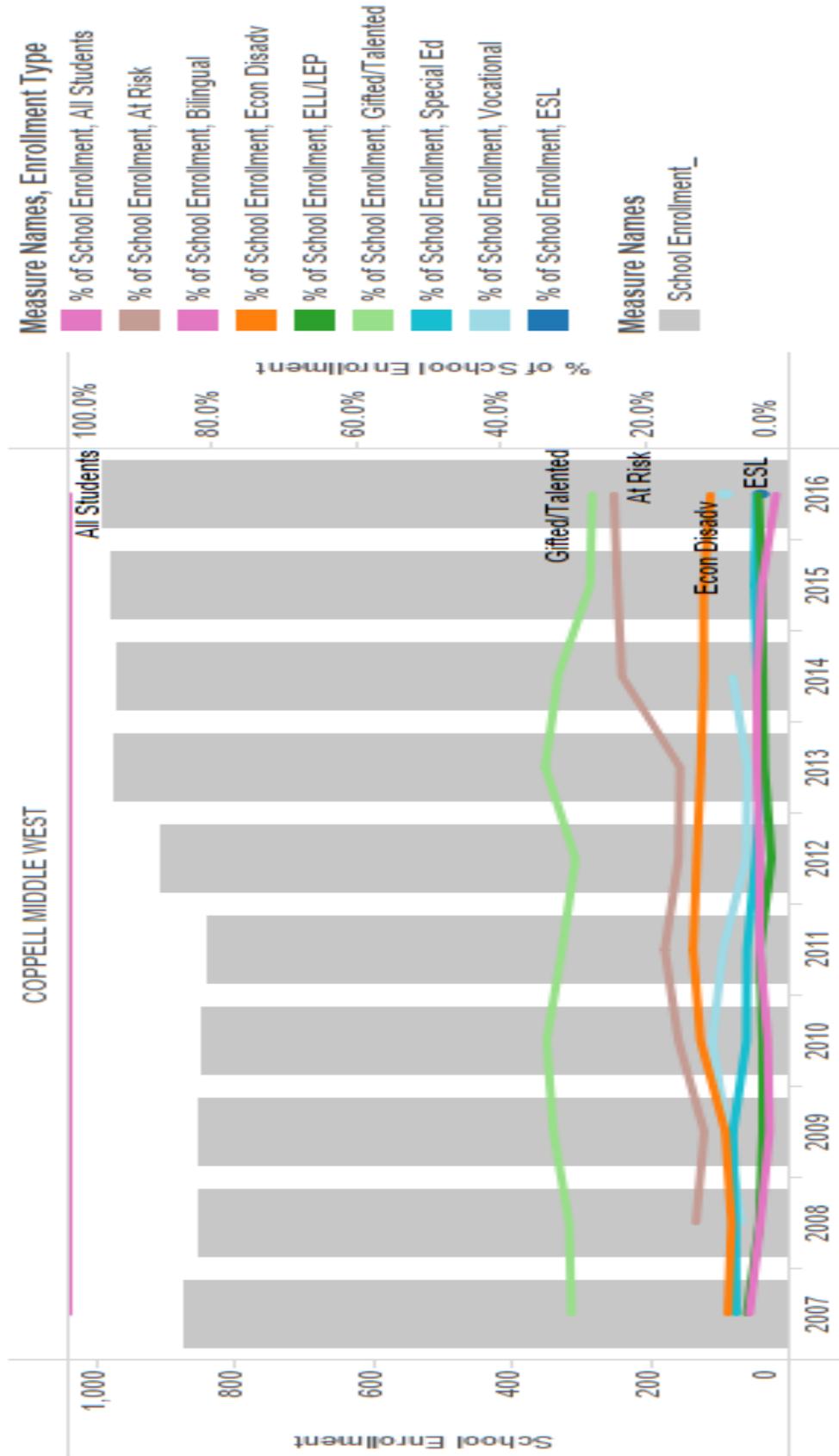
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



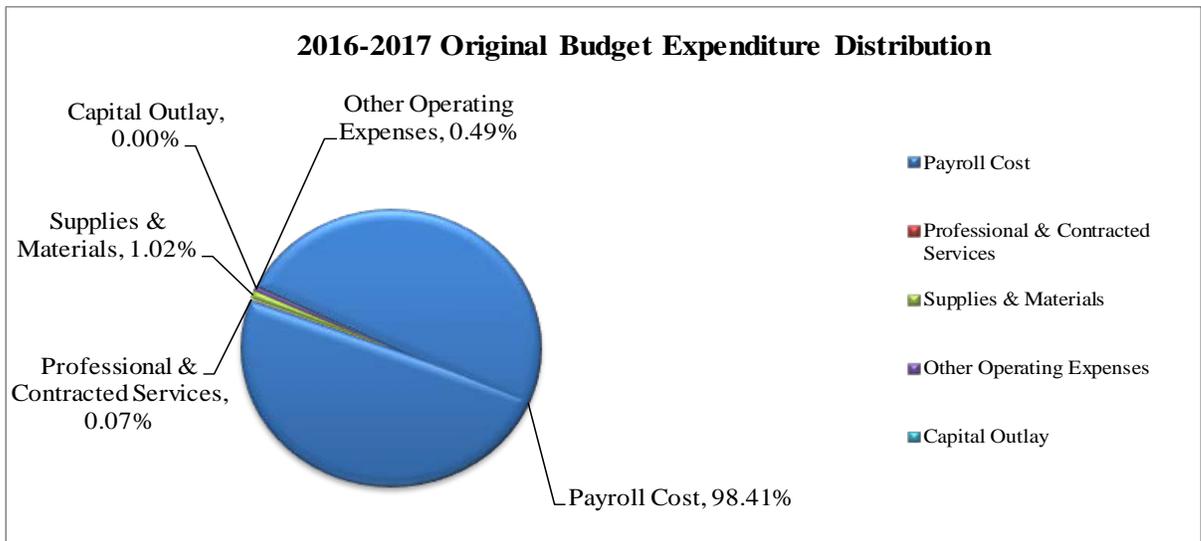
AUSTIN ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal: Cooper Hilton		
Total Students:	501	484	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	34	26	2014-2015	179	35.73%
Asian/Pac. Islander/Hawaiian	177	194	2015-2016	161	33.26%
Hispanic/Latino	60	56	Economically Disadvantaged Students:		
Native American/Alaskan	2	4	2014-2015	76	15.17%
Two or More	17	19	2015-2016	53	10.95%
White	211	185	Source: 2015-2016 STAAR		
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015	2015-2016	2016-2017	2015-2016
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,841,648	\$2,897,316	\$2,932,956	98.41%
Professional & Contracted Services	1,418	3,343	2,200	0.07%
Supplies & Materials	27,382	26,617	30,388	1.02%
Other Operating Expenses	11,942	9,899	14,673	0.49%
Capital Outlay	-	-	-	-
Total	\$2,882,390	\$2,937,175	\$2,980,217	100.00%

Source: General Ledger

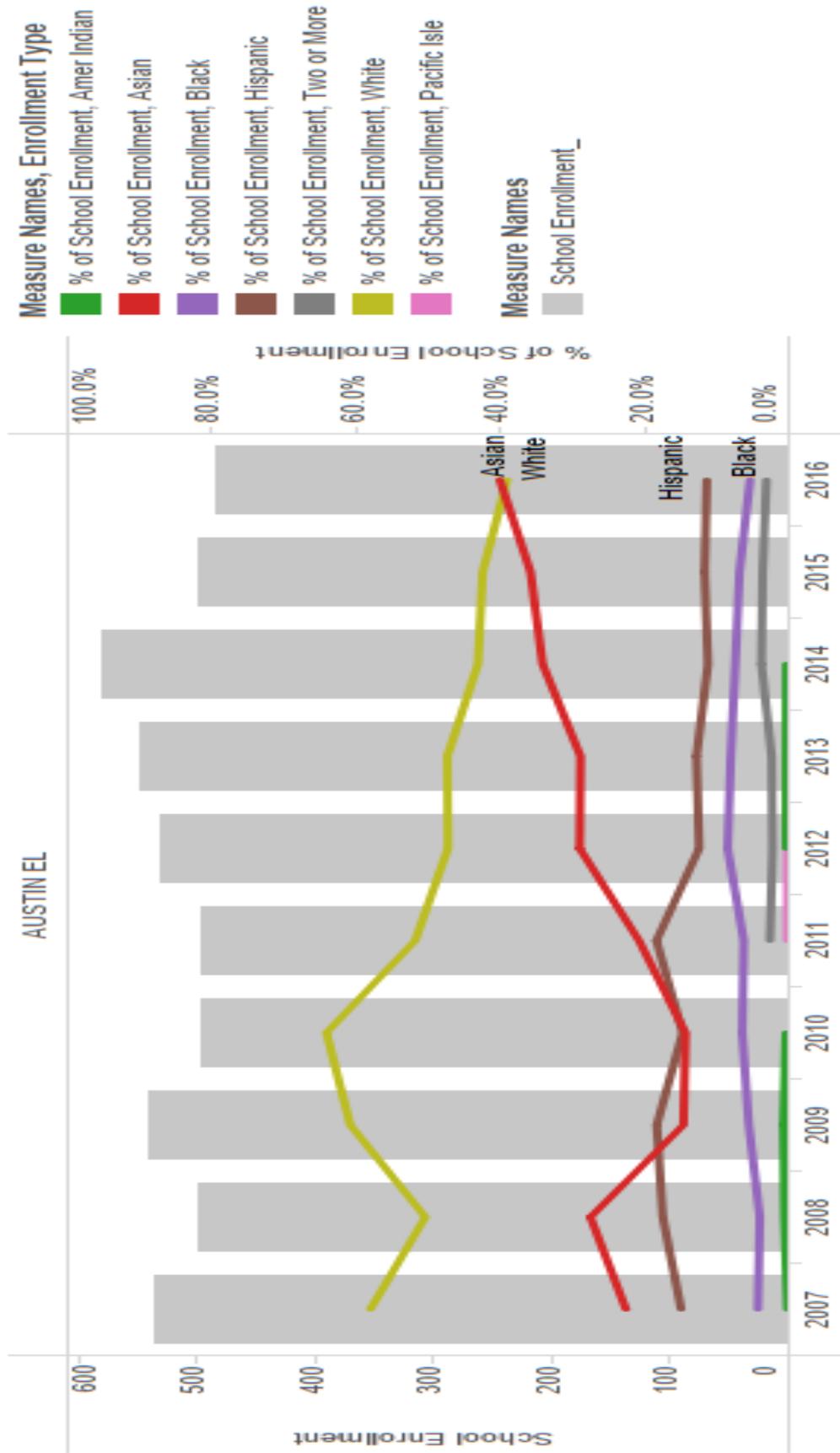
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Note: Non-payroll allotment represents 90% of projected enrollment.

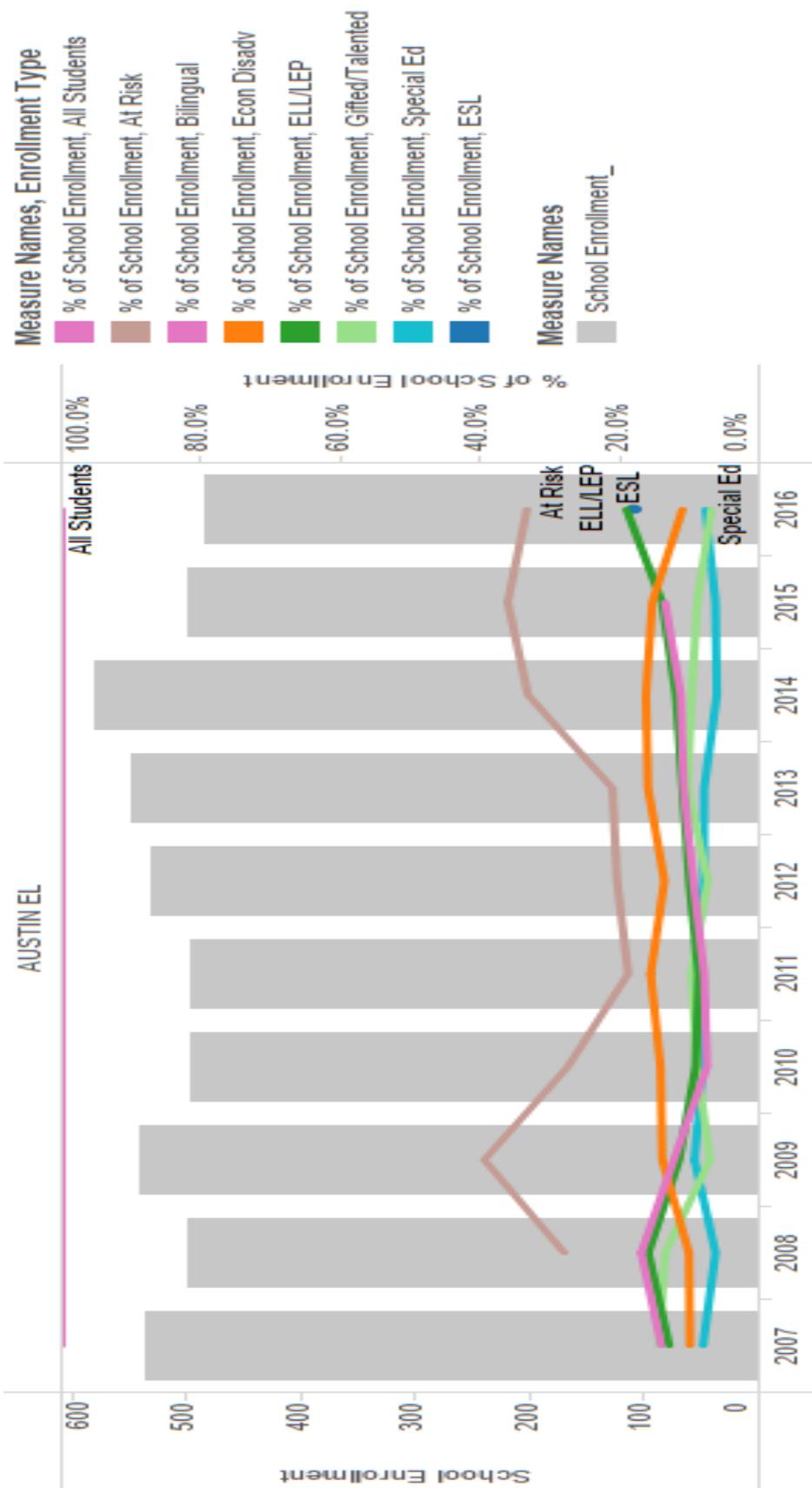
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



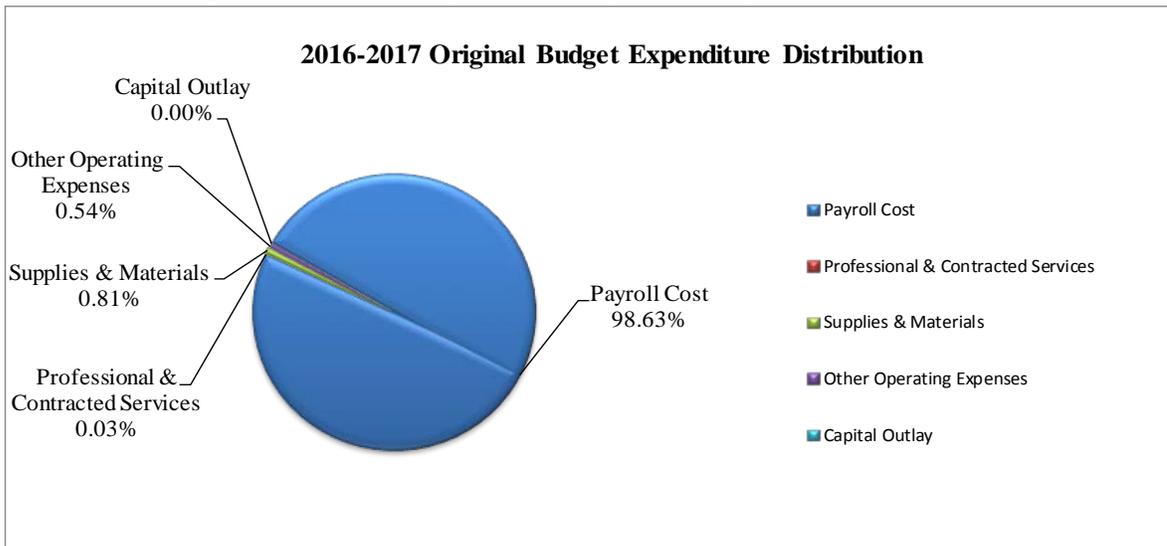
COTTONWOOD CREEK ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal: Dr. Andra Penny	
Total Students:	538	543	Accountability Rating 2015-2016: Met Standard	
Ethnicity:			At-Risk:	
African American	21	19	2014-2015	147 27.32%
Asian/Pac. Islander/Hawaiian	234	227	2015-2016	154 28.36%
Hispanic/Latino	36	47	Economically Disadvantaged Students:	
Native American/Alaskan	4	1	2014-2015	16 2.97%
Two or More	16	21	2015-2016	22 4.05%
White	227	228	Source: 2015-2016 STAAR	
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot	

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,023,789	\$3,068,708	\$3,006,661	98.63%
Professional & Contracted Services	1,137	687	835	0.03%
Supplies & Materials	32,879	29,945	24,557	0.81%
Other Operating Expenses	15,009	15,057	16,473	0.54%
Capital Outlay	-	-	-	-
Total	\$3,072,814	\$3,114,397	\$3,048,526	100.0%

Source: General Ledger

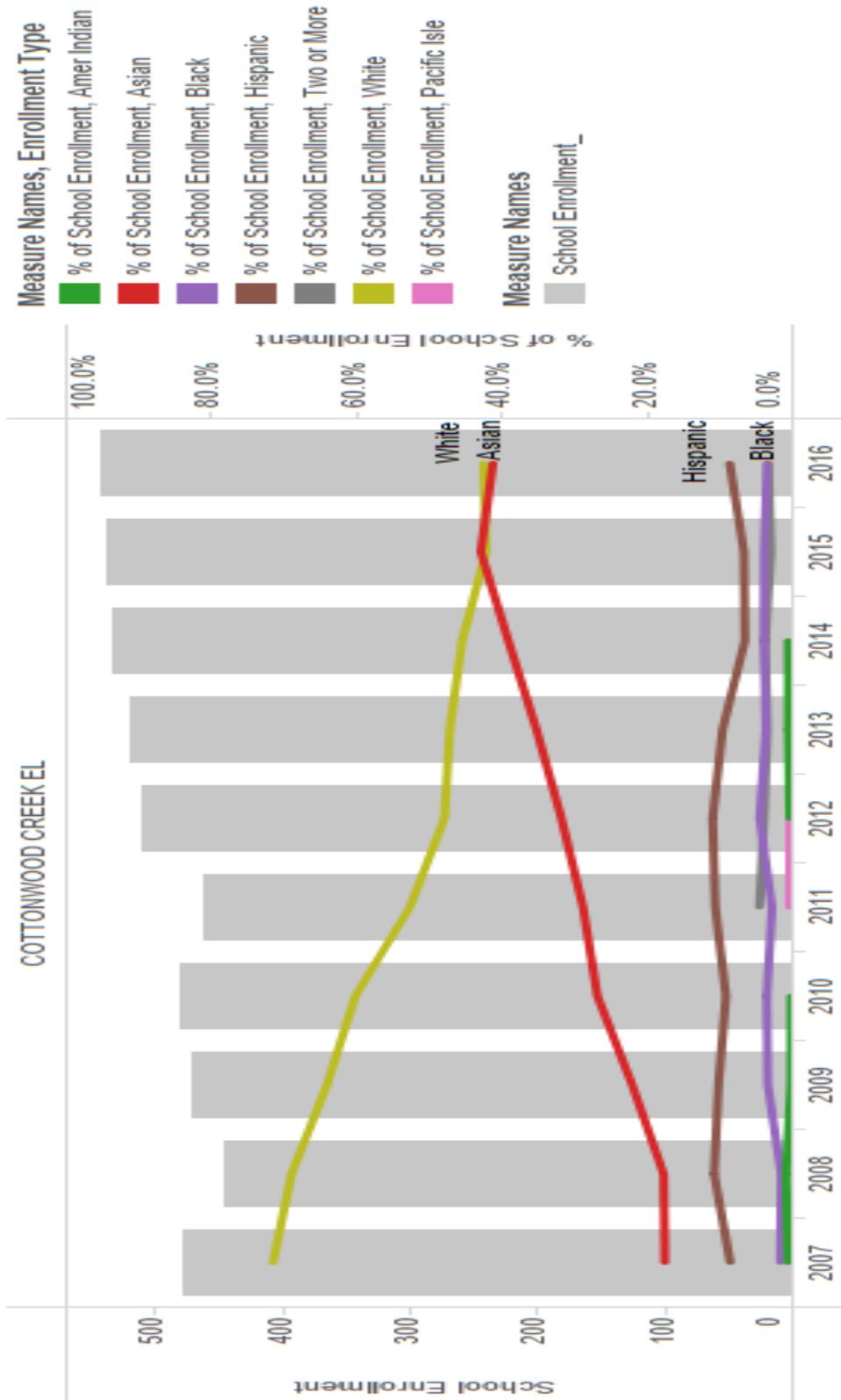
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Note: Non-payroll allotment represents 90% of projected enrollment.

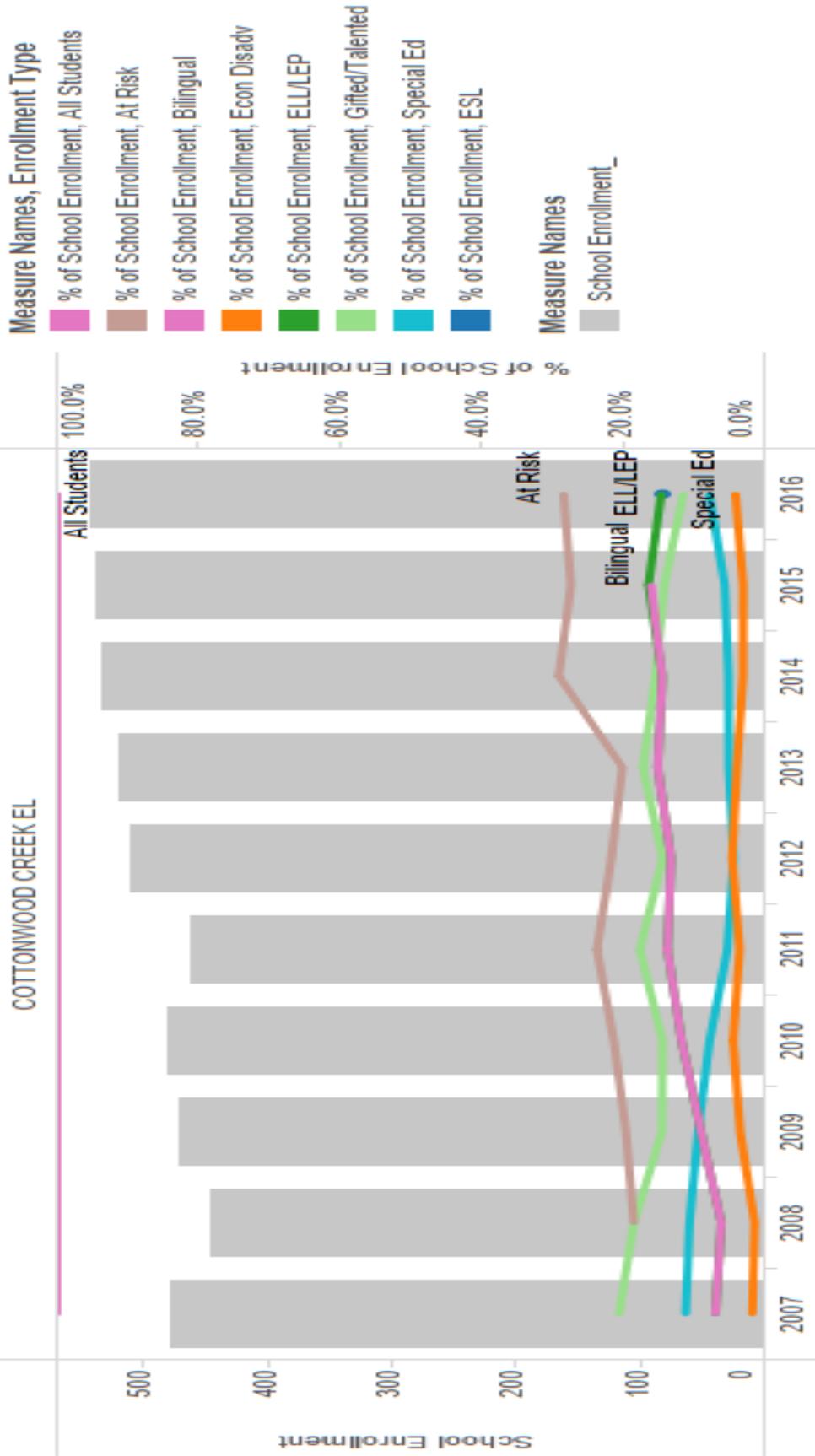
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



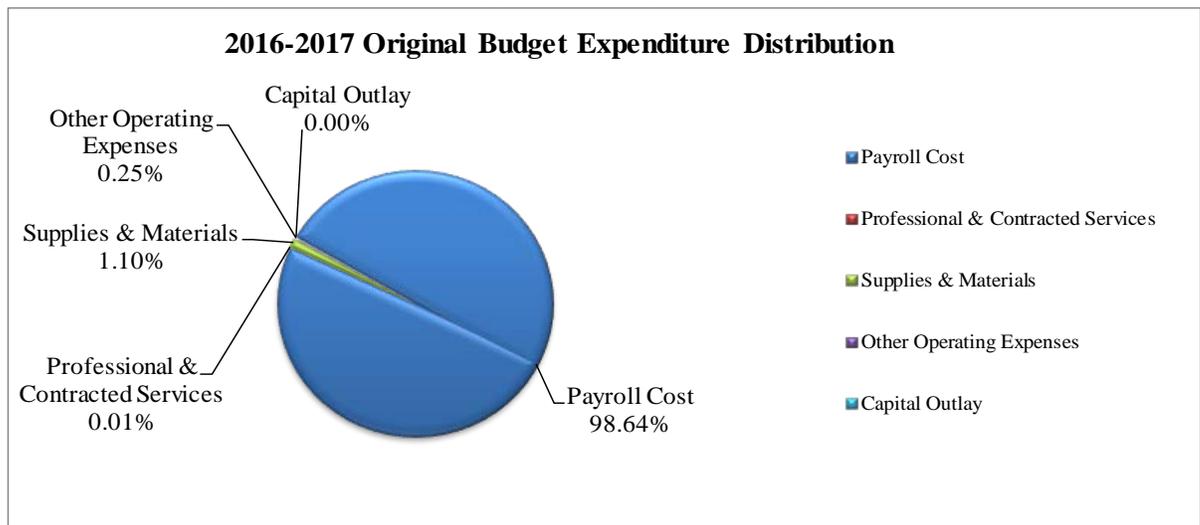
DENTON CREEK

Student Demographics:	2014-2015	2015-2016	Principal: Shannon Edwards		
Total Students	594	559	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	19	22	2014-2015	222	37.37%
Asian/Pac. Islander/Hawaiian	196	185	2015-2016	214	38.28%
Hispanic/Latino	174	159	Economically Disadvantaged Students:		
Native American/Alaskan	3	4	2014-2015	89	14.98%
Two or More	23	19	2015-2016	76	13.60%
White	179	170	Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,248,726	\$3,365,412	\$3,301,065	98.64%
Professional & Contracted Services	153	283	400	0.01%
Supplies & Materials	42,367	37,050	36,904	1.10%
Other Operating Expenses	1,852	2,396	8,330	0.25%
Capital Outlay	-	-	-	-
Total	\$3,293,098	\$3,405,141	\$3,346,699	100.00%

Source: General Ledger

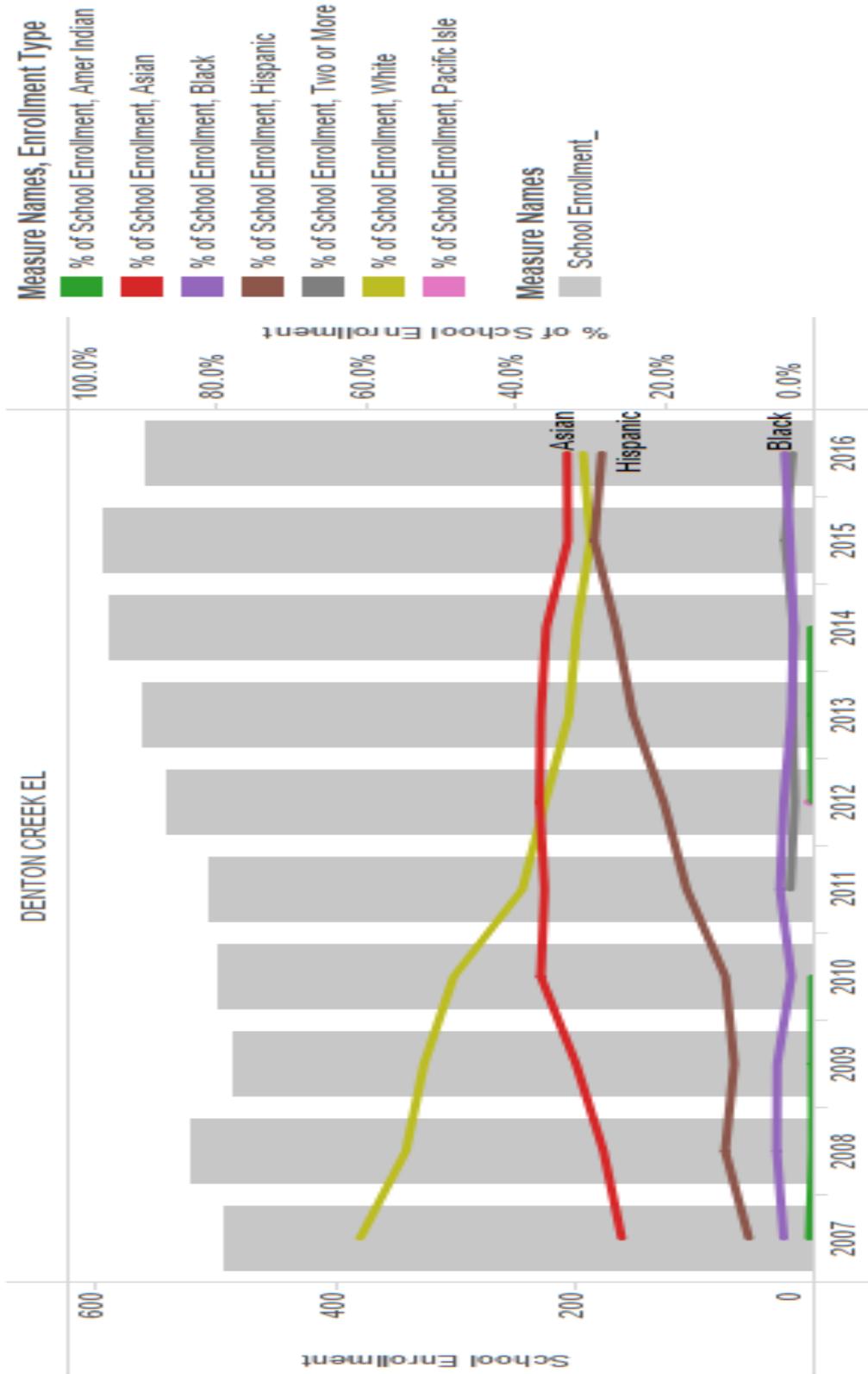
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Note: Non-payroll allotment represents 90% of projected enrollment.

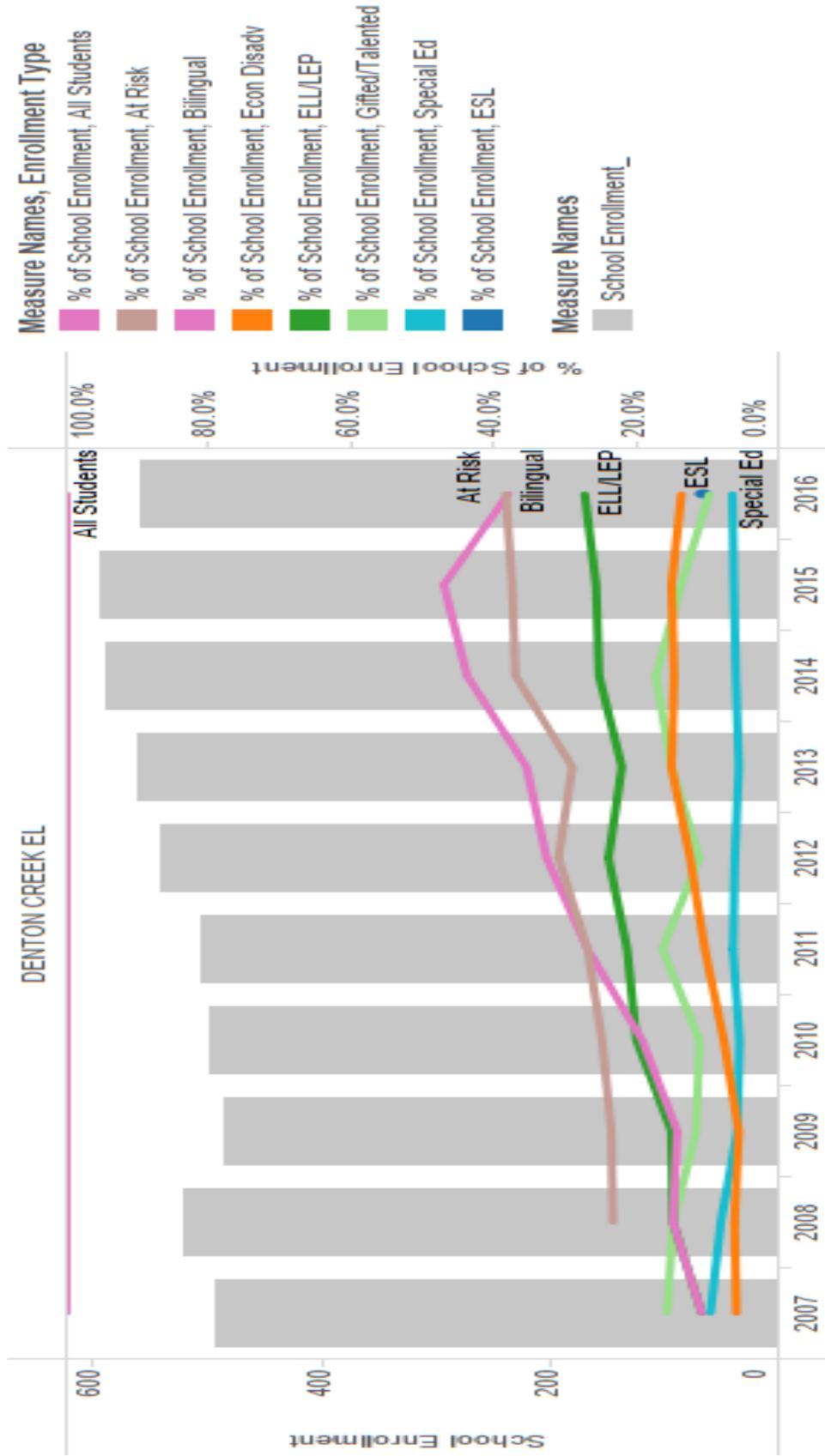
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



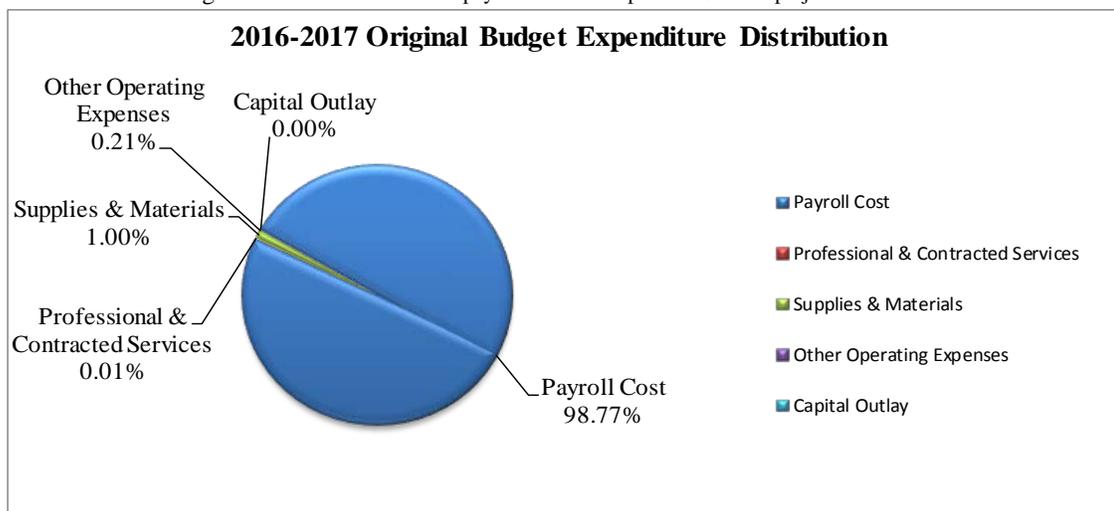
LAKESIDE ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal: Gema Hall		
Total Students:	504	491	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	10	14	2014-2015	91	18.06%
Asian/Pac. Islander/Hawaiian	177	182	2015-2016	95	19.35%
Hispanic/Latino	49	44	Economically Disadvantaged Students:		
Native American/Alaskan	3	1	2014-2015	9	1.79%
Two or More	19	19	2105-2016	8	1.63%
White	246	231	Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,568,604	\$2,577,155	\$2,743,082	98.77%
Professional & Contracted Services	418	1,193	400	0.01%
Supplies & Materials	35,571	33,934	27,699	1.00%
Other Operating Expenses	10,517	8,605	5,929	0.21%
Capital Outlay	-	-	-	-
Total	\$2,615,110	\$2,620,887	\$2,777,110	100.00%

Source: General Ledger

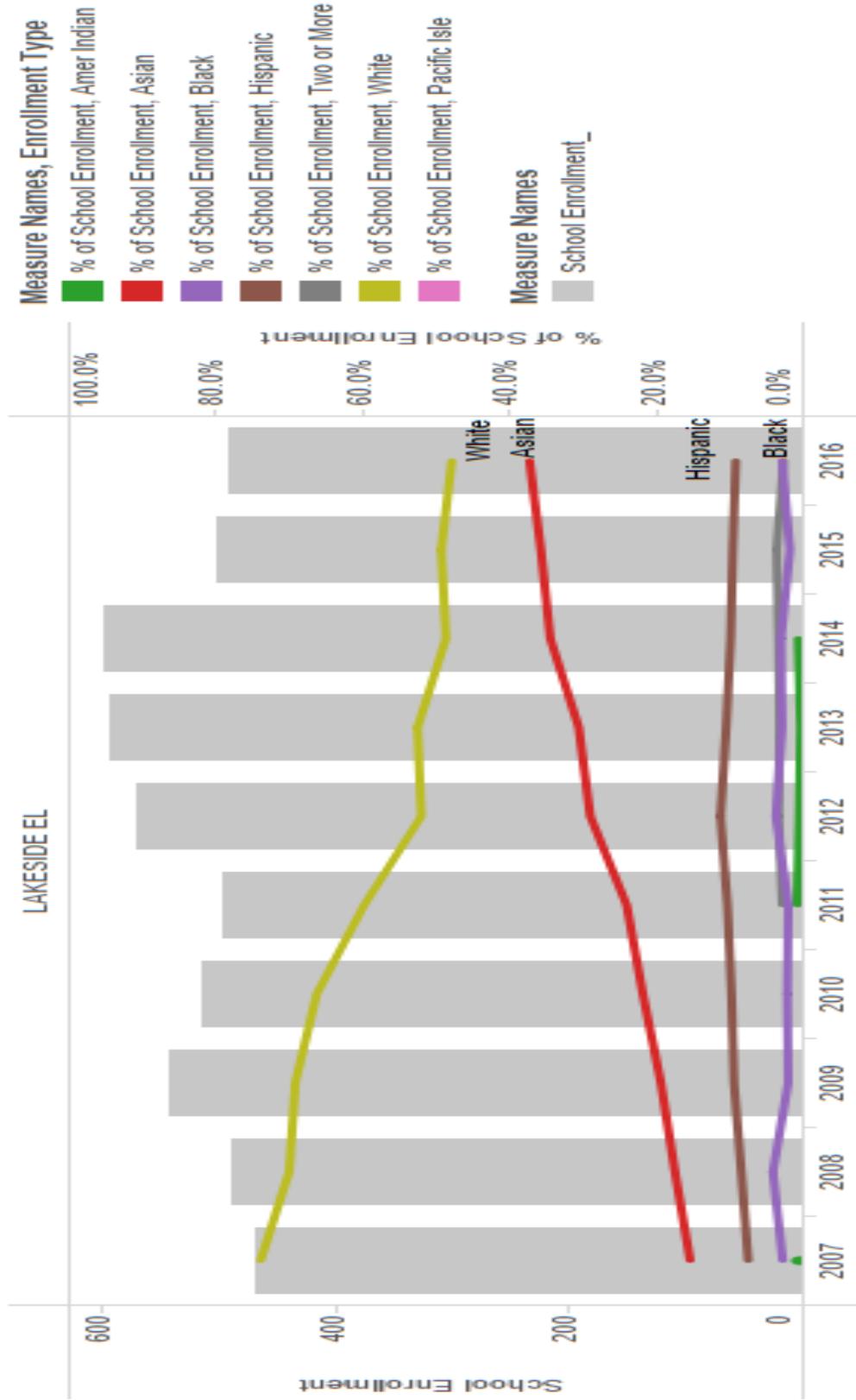
*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



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

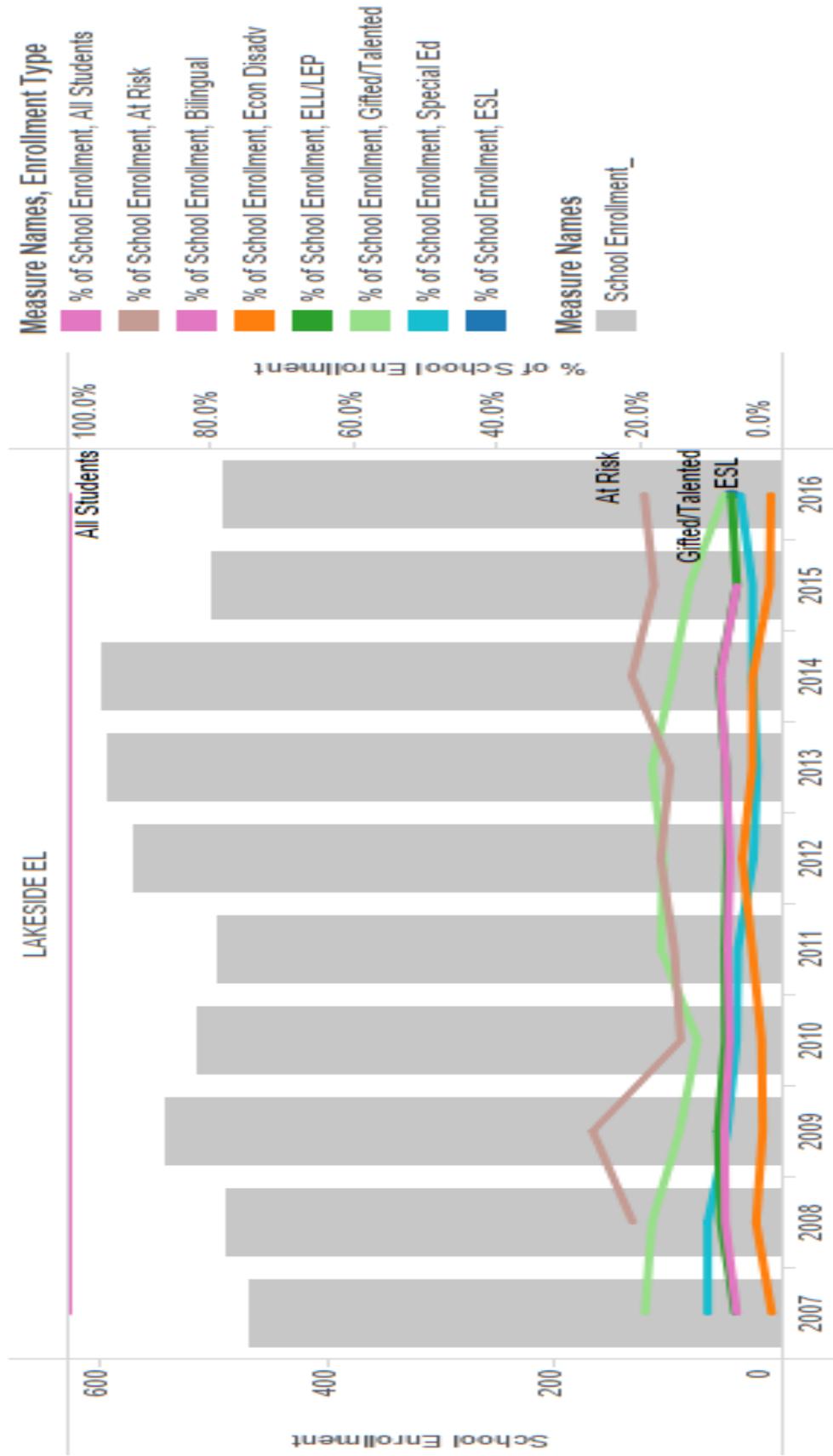
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



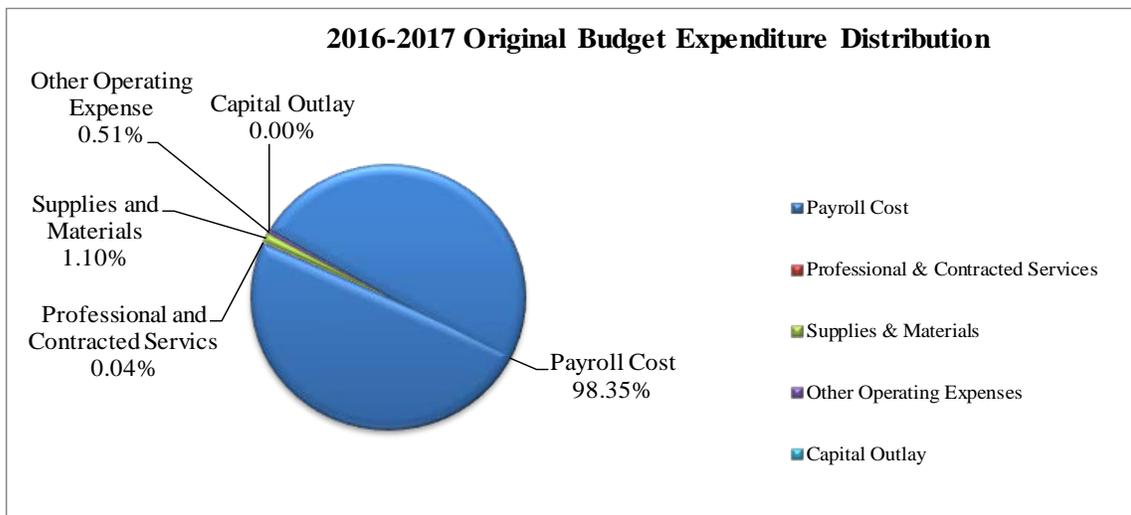
LEE ELEMENTARY

Student Demographics:	2014-2015	2014-2015	Principal: Chantel Kastrounis		
Total Students:	540	667	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	35	41	2014-2015	180	26.99%
Asian/Pac. Islander/Hawaiian	400	524	2015-2016	225	33.73%
Hispanic/Latino	42	37	Economically Disadvantaged Students:		
Native American/Alaskan	3	1	2014-2015	57	8.55%
Two or More	16	19	2105-2016	41	6.15%
White	44	45			
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,628,097	\$3,078,956	\$3,508,687	98.29%
Professional & Contracted Services	4,645	4,708	550	0.02%
Supplies & Materials	51,947	44,691	44,922	1.26%
Other Operating Expenses	9,303	9,372	15,505	0.43%
Capital Outlay	-	-	-	-
Total	\$2,693,992	\$3,137,727	\$3,569,664	100.00%

Source: General Ledger

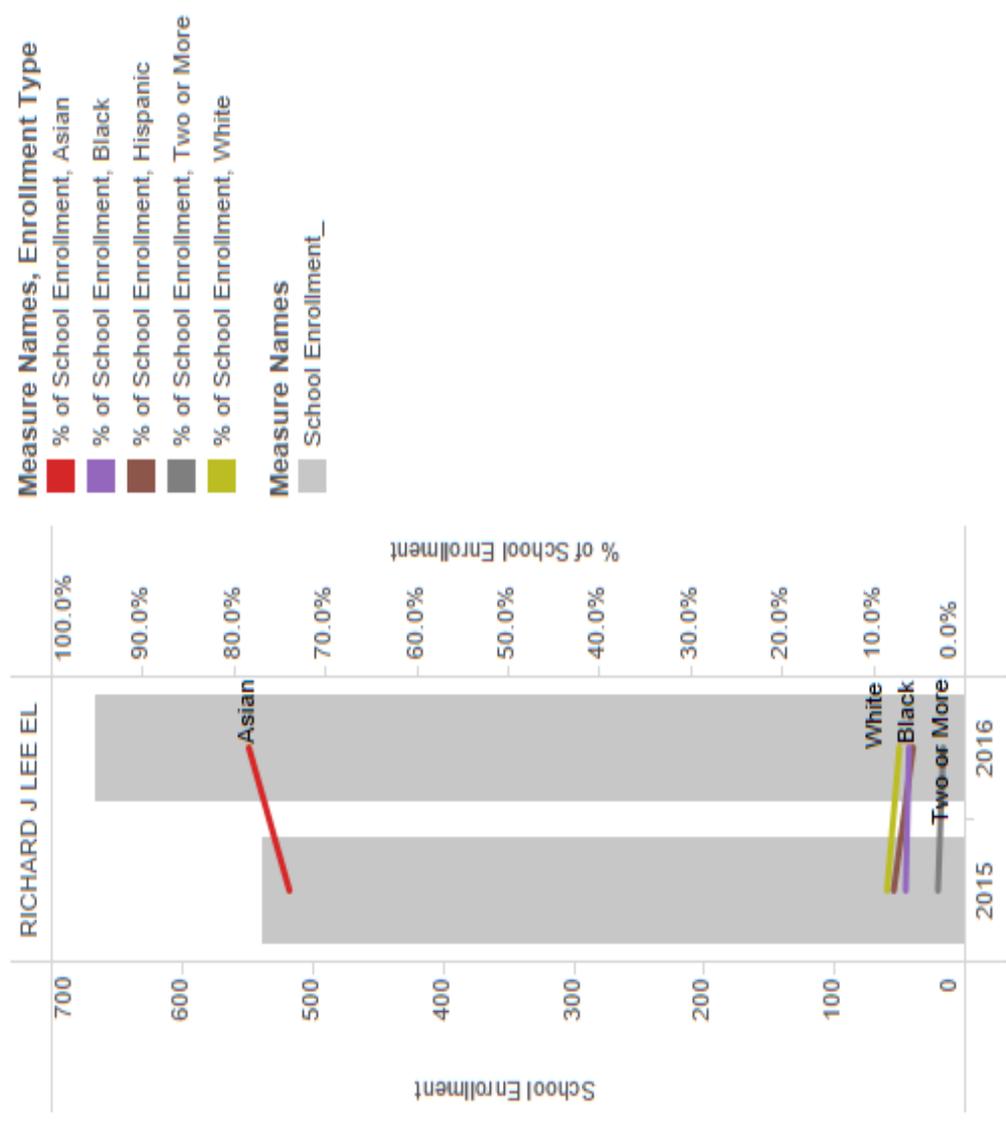
*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



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

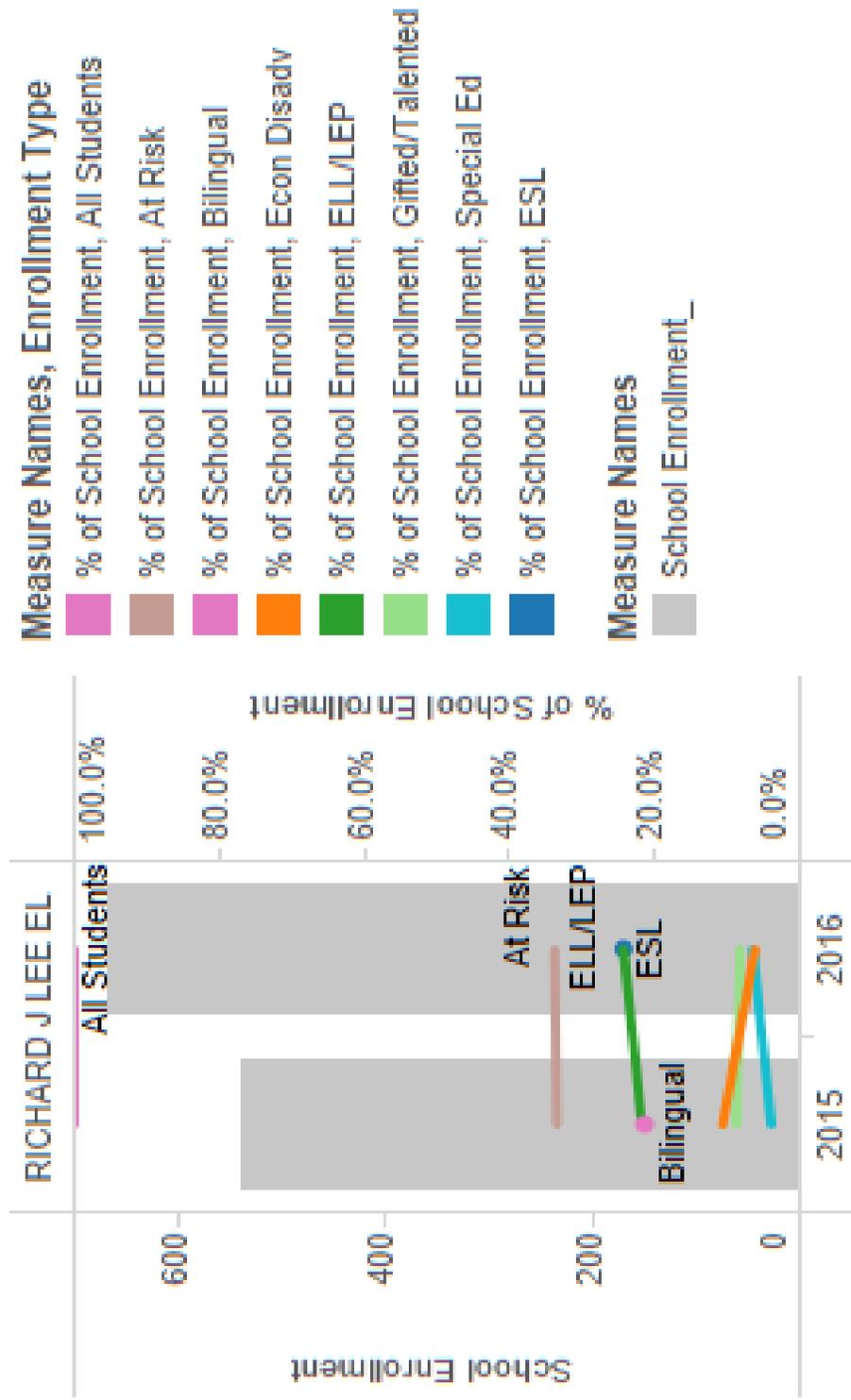
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



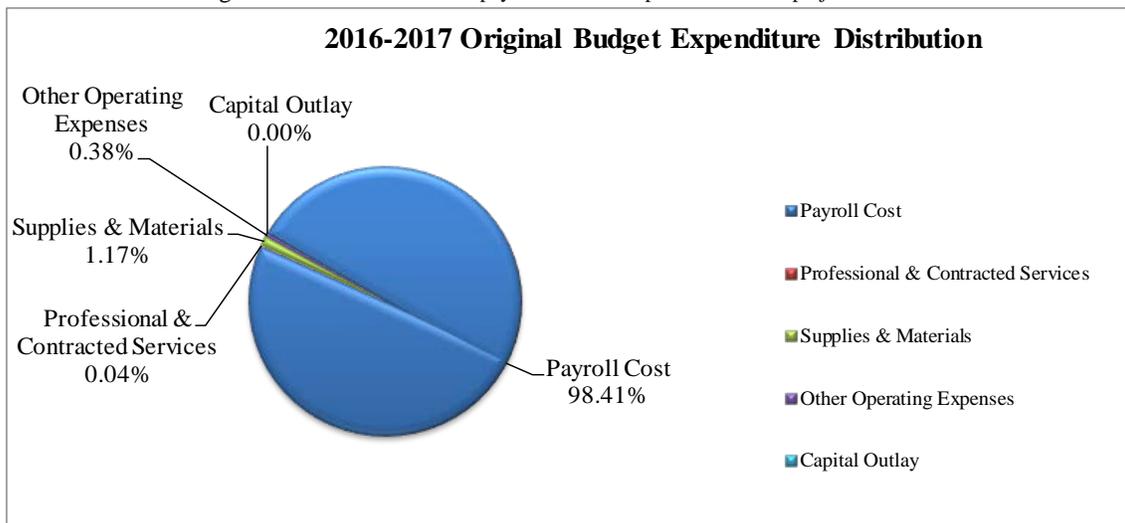
MOCKINGBIRD ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal: Laura Flynn		
Total Students:	559	542	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	11	17	2014-2015	118	21.11%
Asian/Pac. Islander/Hawaiian	283	267	2015-2016	135	24.91%
Hispanic/Latino	40	46	Economically Disadvantaged Students:		
Native American/Alaskan	3	1	2014-2015	37	6.62%
Two or More	10	9	2105-2016	38	7.01%
White	212	202			
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,842,239	\$2,885,836	\$2,963,243	98.41%
Professional & Contracted Services	328	1,000	1,100	0.04%
Supplies & Materials	35,614	41,223	35,379	1.17%
Other Operating Expenses	6,043	8,060	11,320	0.38%
Capital Outlay	-	-	-	-
Total	\$2,884,224	\$2,936,119	\$3,011,042	100.00%

Source: General Ledger

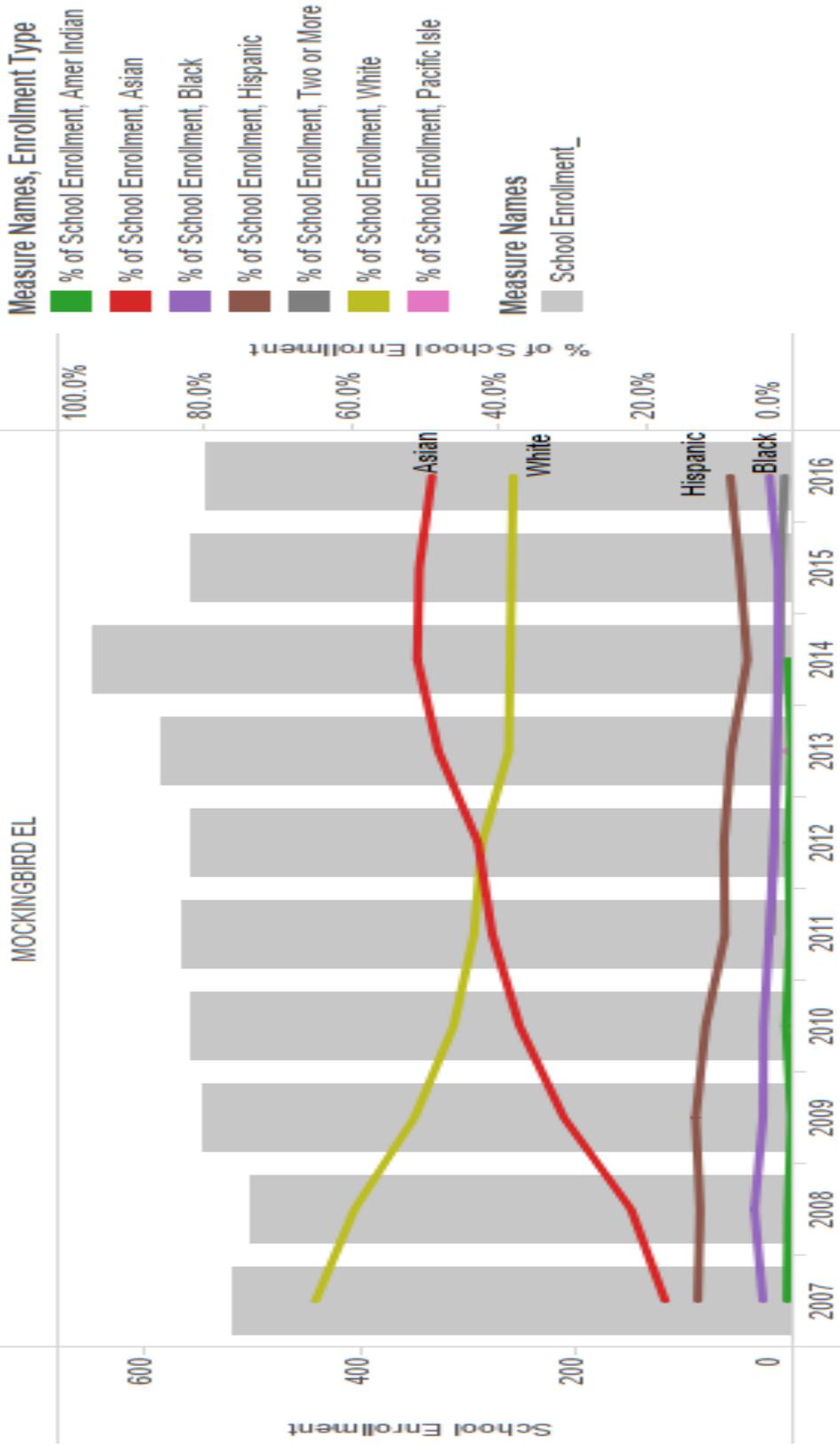
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Note: Non-payroll allotment represents 90% of projected enrollment.

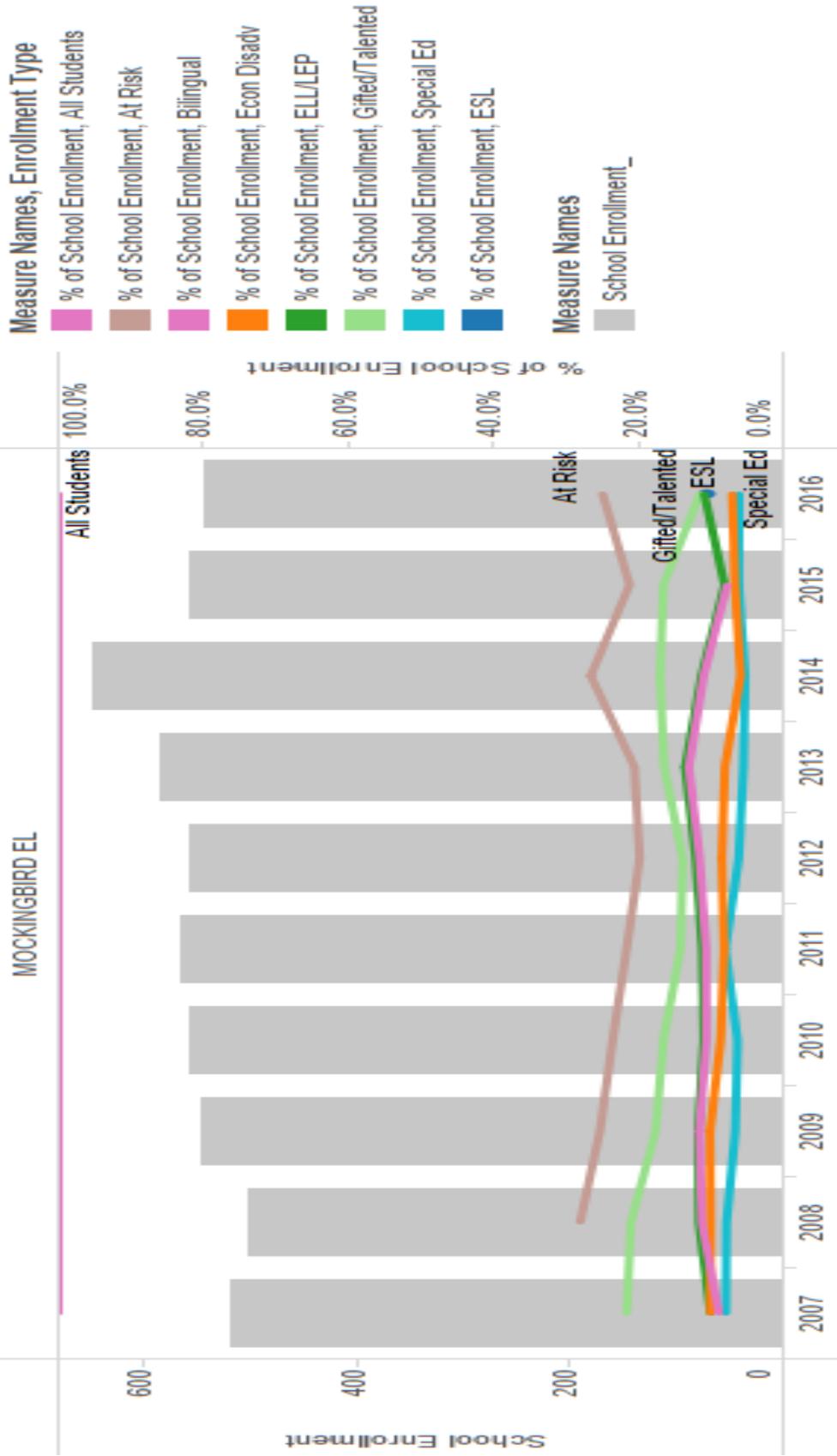
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



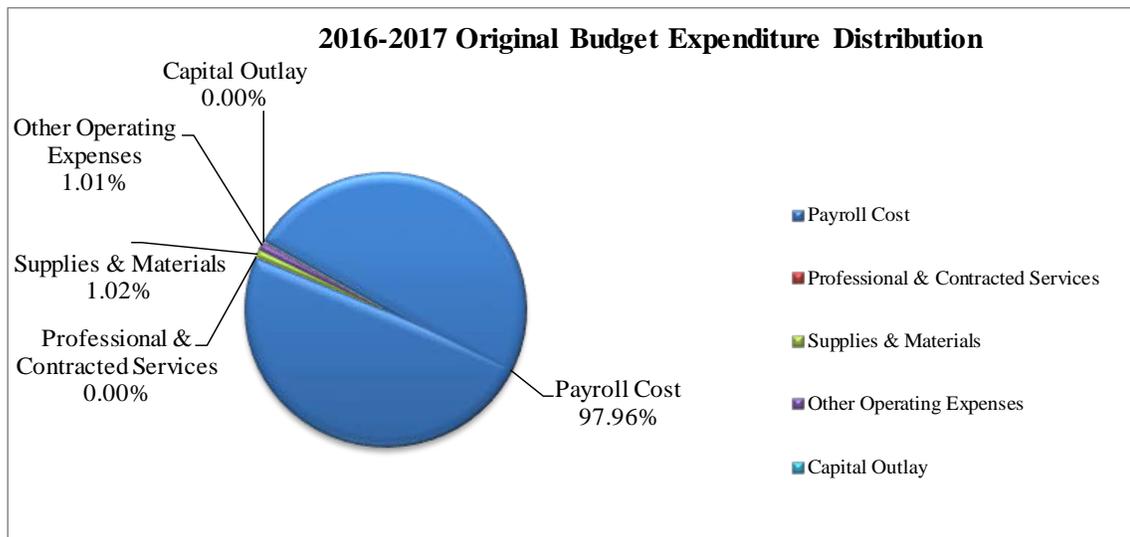
PINKERTON ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal: Kristi Mikkelsen		
Total Students	322	371	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	11	14	2014-2015	58	18.01%
Asian/Pac. Islander/Hawaiian	108	133	2015-2016	63	16.98%
Hispanic/Latino	38	47	Economically Disadvantaged Students:		
Native American/Alaskan	2	1	2014-2015	7	2.17%
Two or More	9	10	2105-2016	5	1.35%
White	154	166	Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,097,732	\$2,315,074	\$2,373,660	97.96%
Professional & Contracted Services	560	4,265	35	0.00%
Supplies & Materials	21,428	20,317	24,828	1.02%
Other Operating Expenses	14,106	17,304	24,501	1.01%
Capital Outlay				-
Total	\$2,133,826	\$2,356,960	\$2,423,024	100.00%

Source: General Ledger

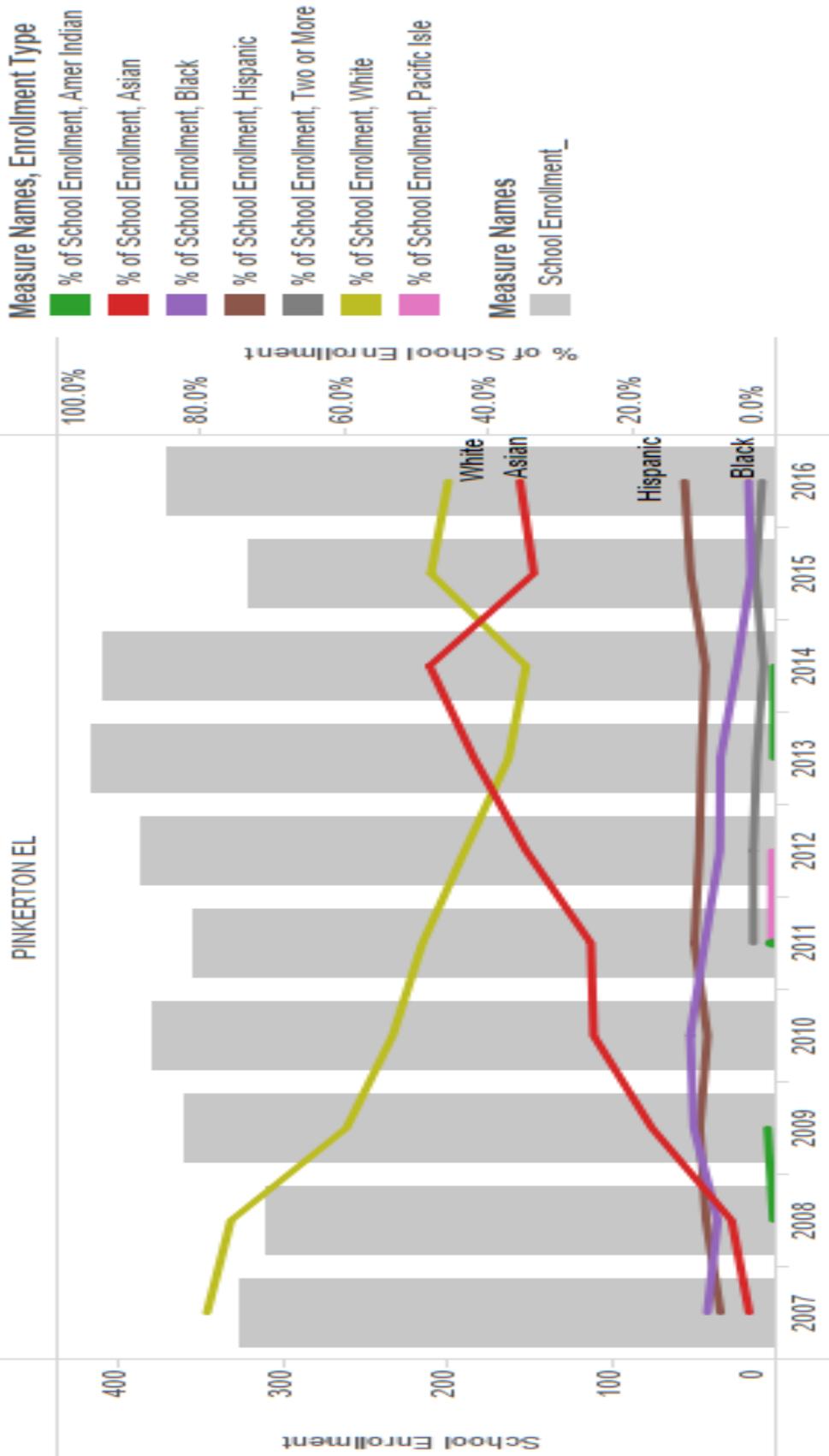
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Note: Non-payroll allotment represents 90% of projected enrollment.

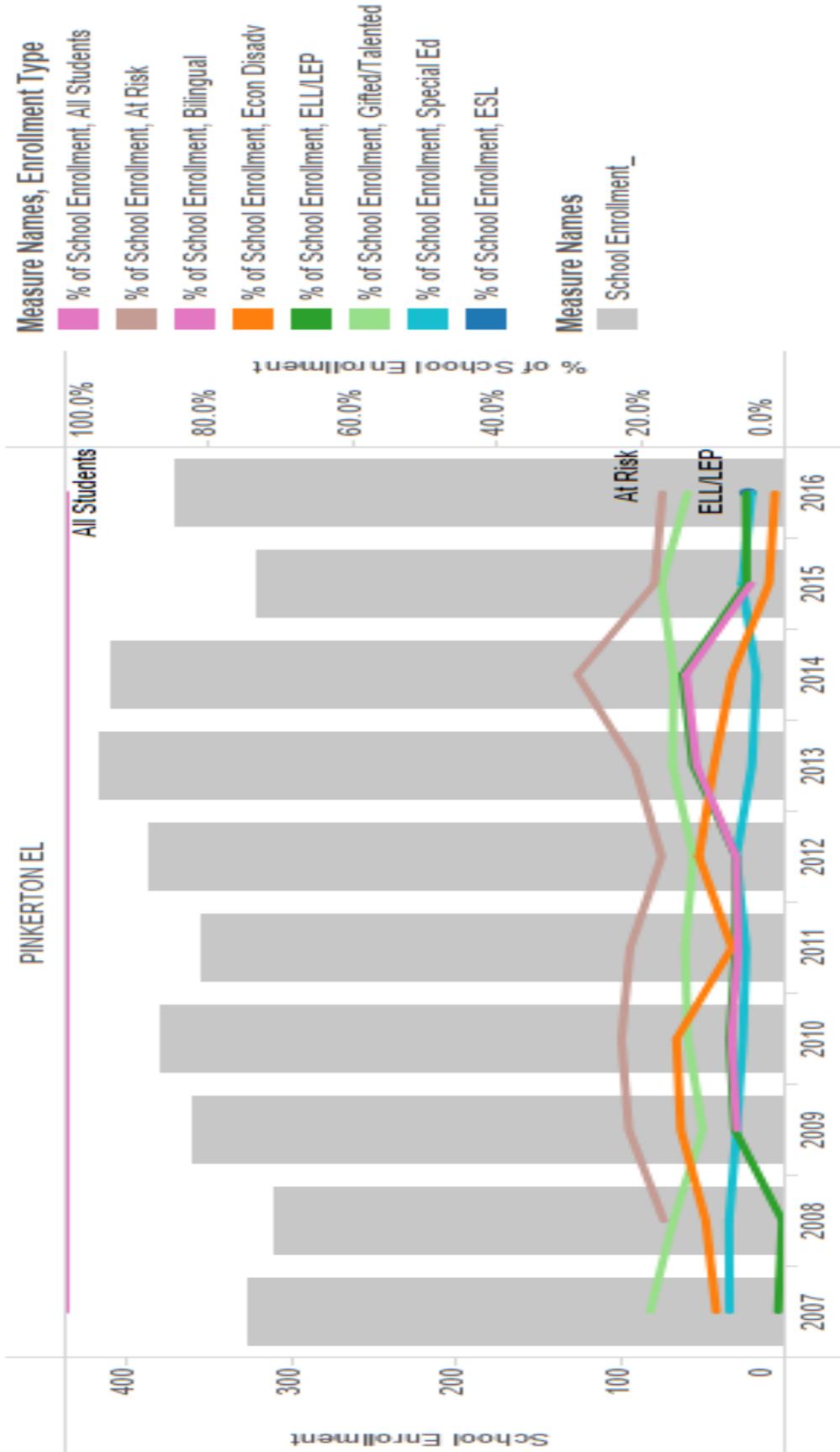
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



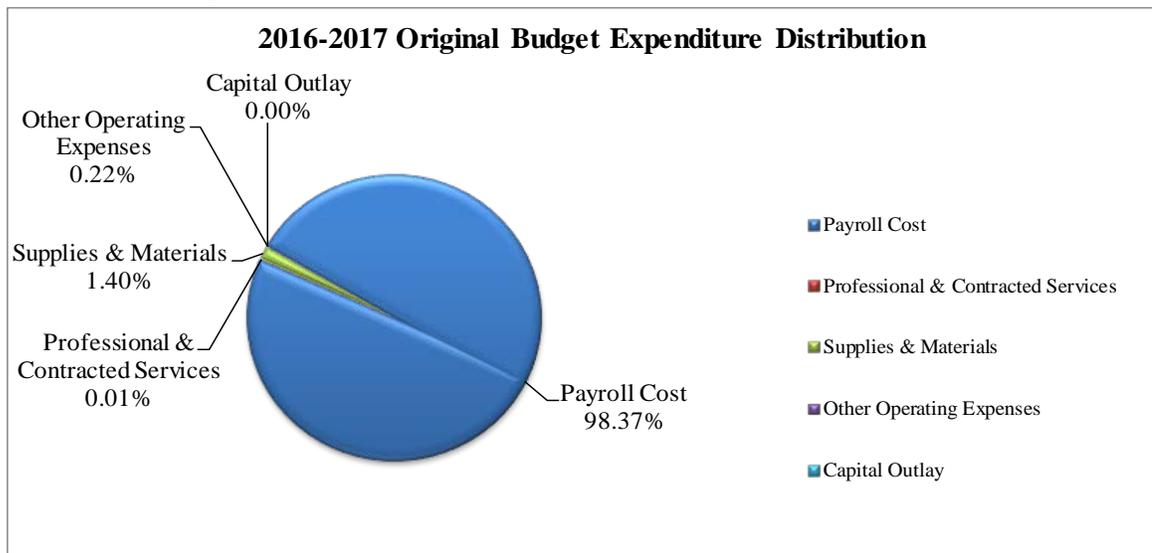
TOWN CENTER ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal: Angie Applegate		
Total Students	511	508	Accountability Rating 2015-2016: Met Standard		
Ethnicity:			At-Risk:		
African American	24	27	2014-2015	157	30.72%
Asian/Pac. Islander/Hawaiian	174	162	2015-2016	131	25.79%
Hispanic/Latino	49	47	Economically Disadvantaged Students:		
Native American/Alaskan	2	1	2014-2015	46	9.00%
Two or More	21	23	2015-2016	50	9.84%
White	241	248	Source: 2015-2016 STAAR		
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot		

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$2,597,360	\$2,565,186	\$2,574,696	98.37%
Professional & Contracted Services	833	35	285	0.01%
Supplies & Materials	41,225	36,944	36,660	1.40%
Other Operating Expenses	4,130	2,083	5,650	0.22%
Capital Outlay	-	-	-	-
Total	\$2,643,548	\$2,604,248	\$2,617,291	100.00%

Source: General Ledger

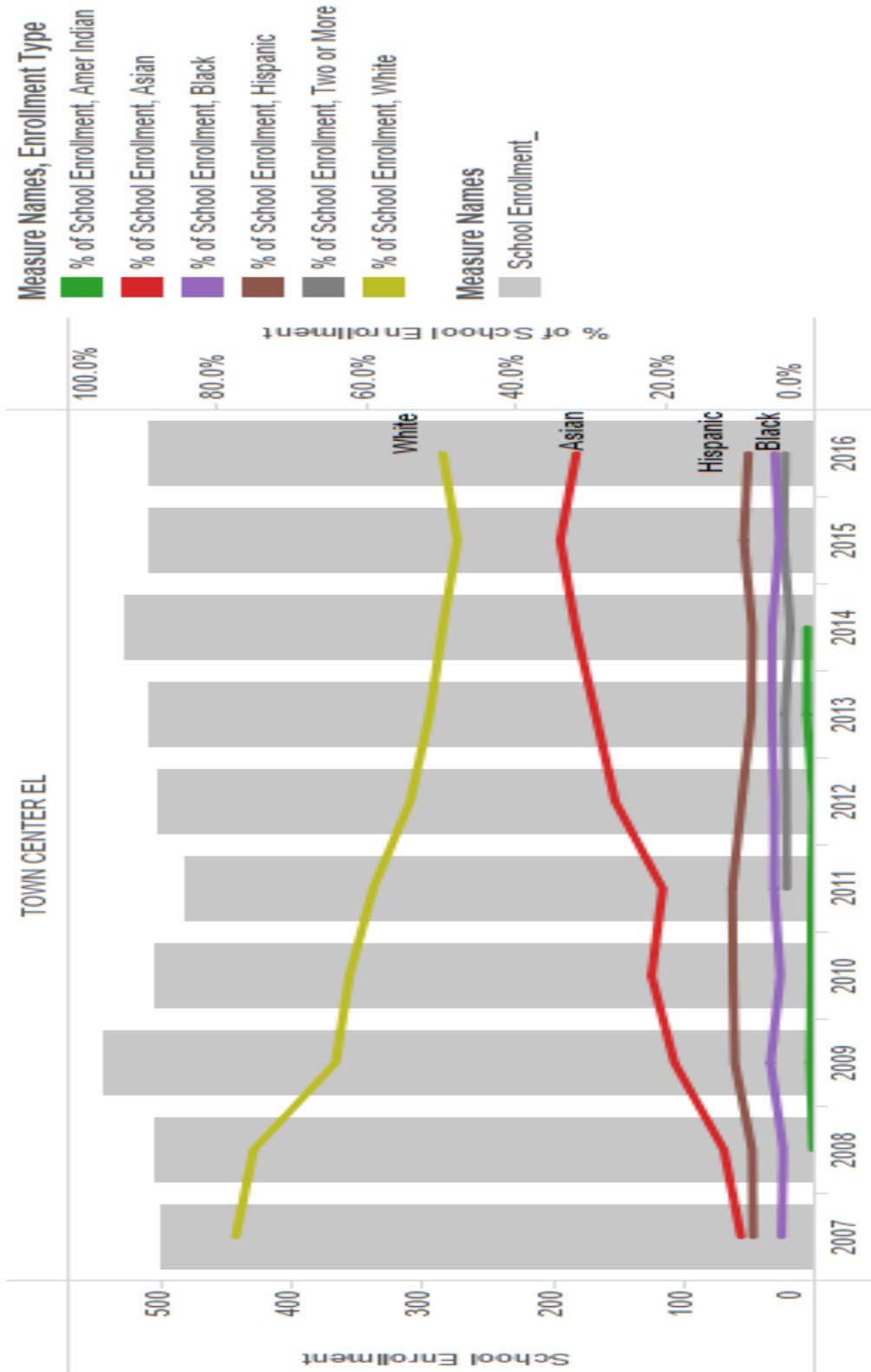
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Note: Non-payroll allotment represents 90% of projected enrollment.

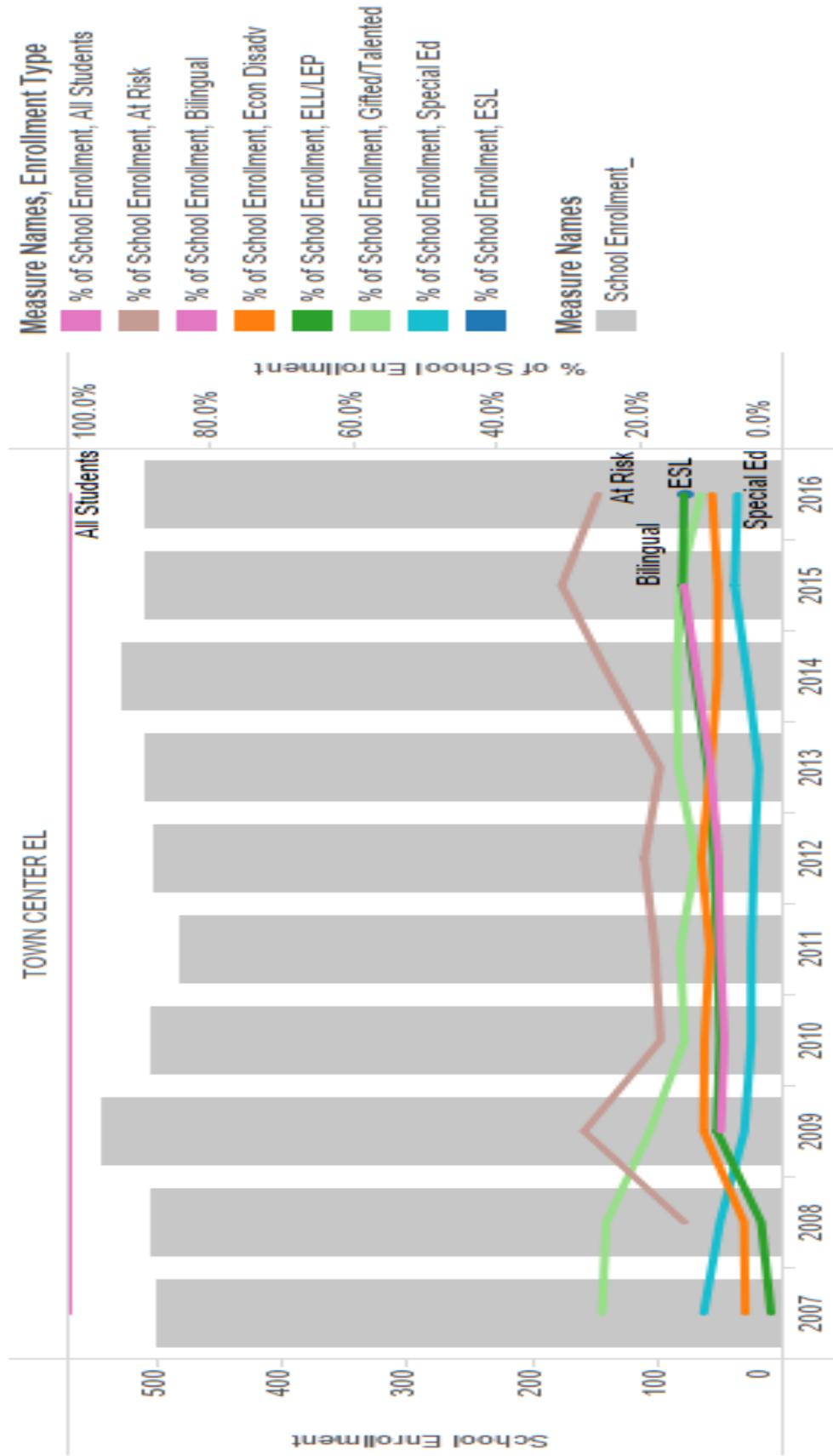
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



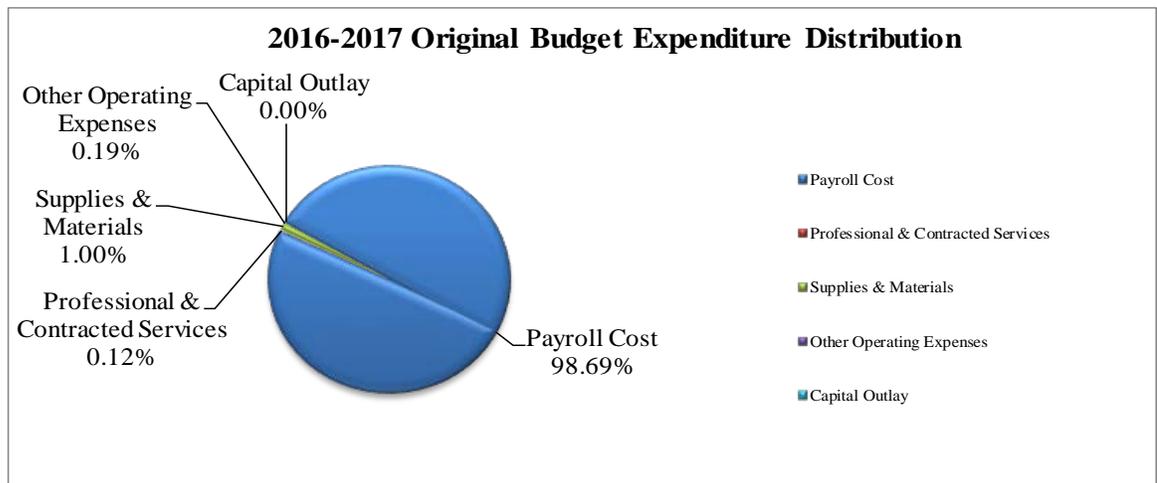
VALLEY RANCH ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal: Cynthia Kirven Arterbery	
Total Students:	638	656	Accountability Rating 2015-2016: Met Standard	
Ethnicity:			At-Risk:	
African American	23	20	2014-2015	236 36.99%
Asian/Pac. Islander/Hawaiian	511	526	2015-2016	250 38.11%
Hispanic/Latino	34	31	Economically Disadvantaged Students:	
Native American/Alaskan	2	2	2014-2015	42 6.58%
Two or More	10	10	2015-2016	29 4.42%
White	58	67		
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR	
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot	

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,123,103	\$3,168,292	\$3,402,850	98.69%
Professional & Contracted Services	5,590	3,751	4,185	0.12%
Supplies & Materials	37,772	35,853	34,419	1.00%
Other Operating Expenses	5,714	6,641	6,695	0.19%
Capital Outlay	-	-	-	-
Total	\$3,172,179	\$3,214,537	\$3,448,149	100.00%

Source: General Ledger

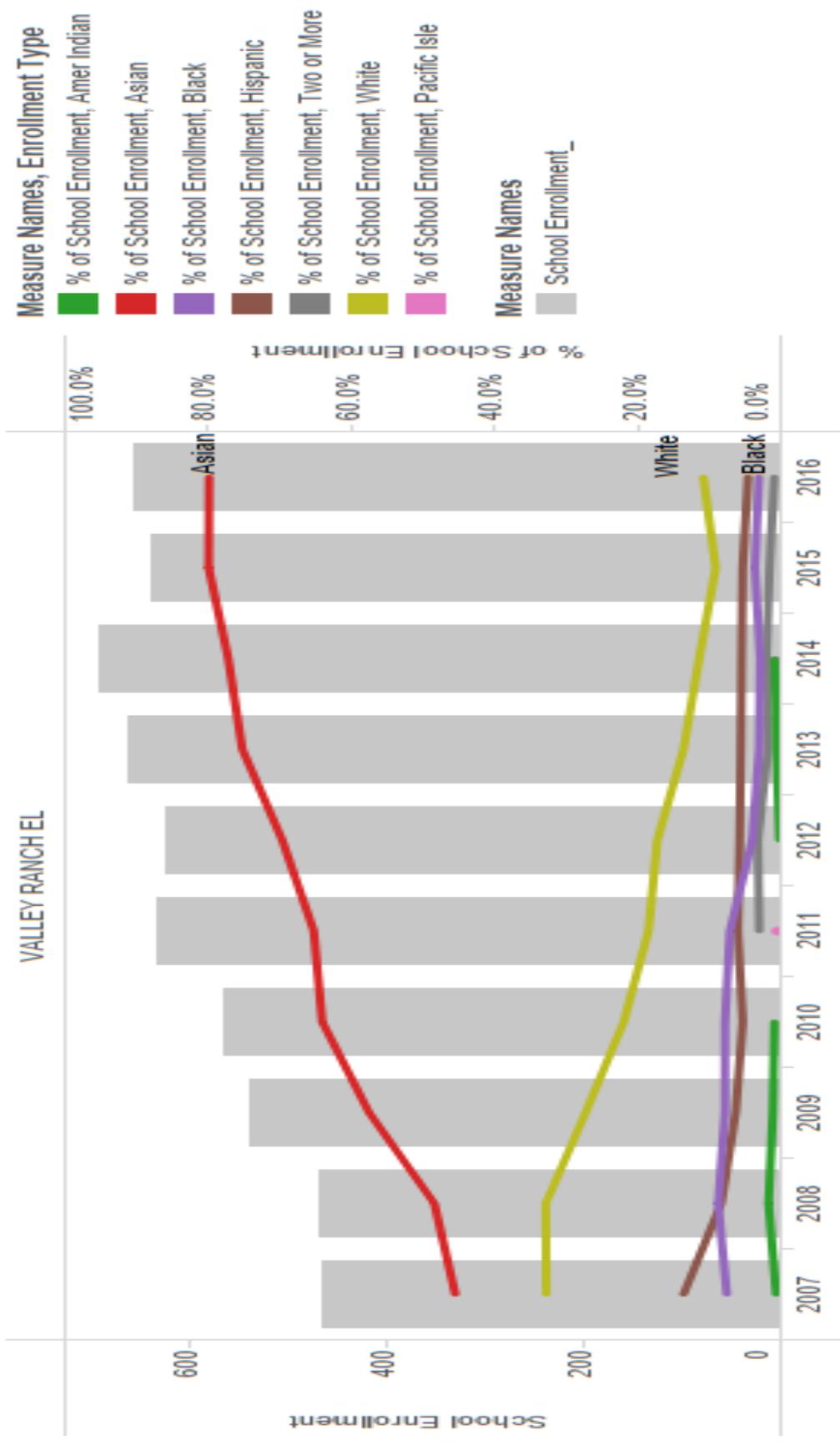
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Note: Non-payroll allotment represents 90% of projected enrollment.

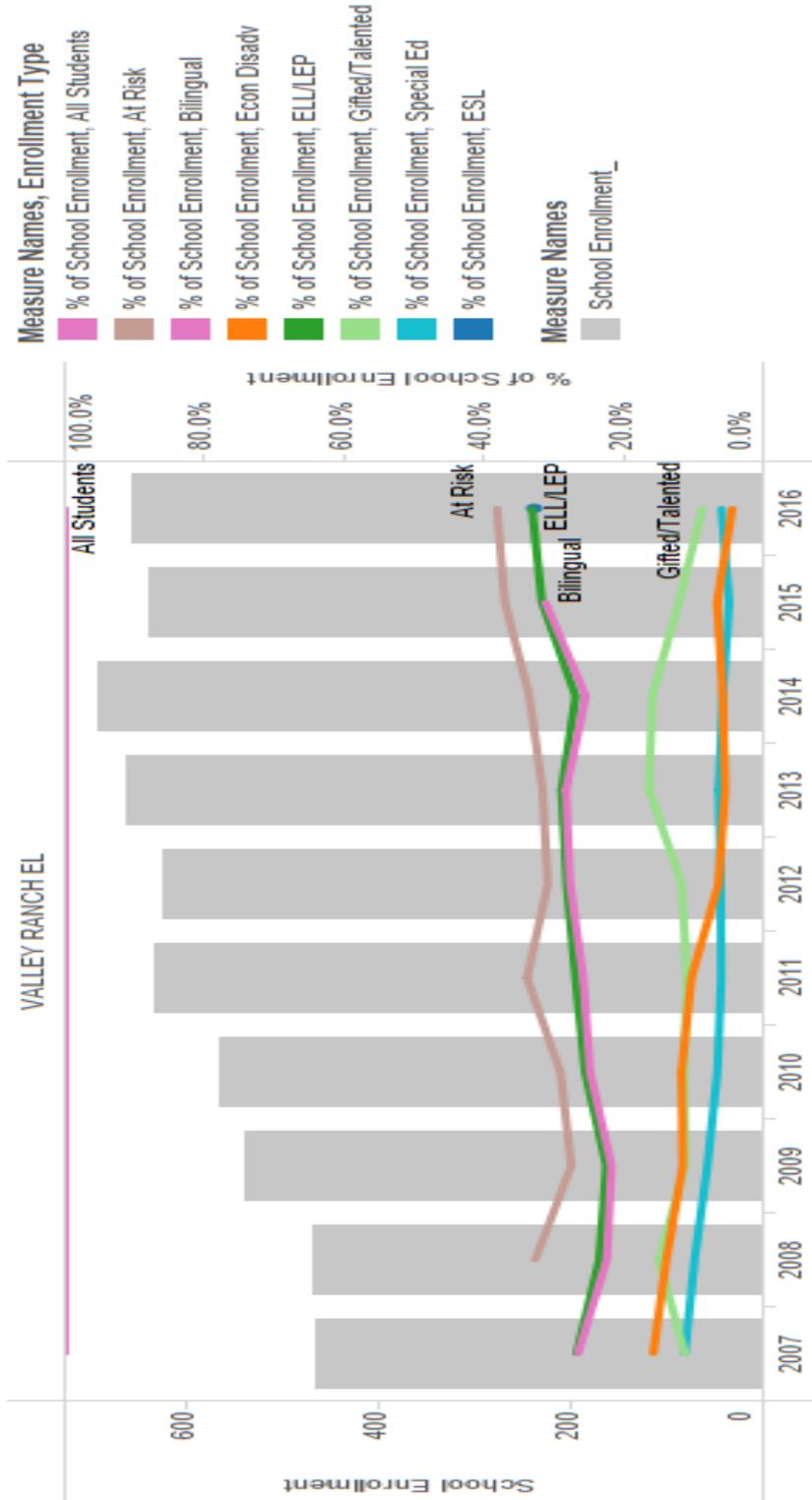
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



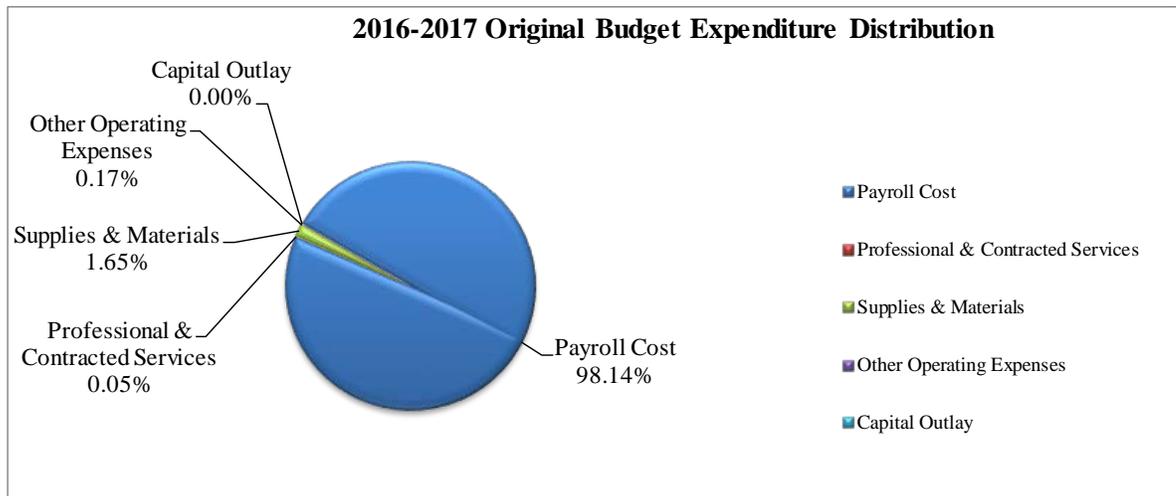
WILSON ELEMENTARY

Student Demographics:	2014-2015	2015-2016	Principal:	Chris Nester
Total Students:	554	544	Accountability Rating 2015-2016:	Met Standard
Ethnicity:			At-Risk:	
African American	14	12	2014-2015	241 43.50%
Asian/Pac. Islander/Hawaiian	110	118	2015-2016	230 42.28%
Hispanic/Latino	199	205	Economically Disadvantaged Students:	
Native American/Alaskan	9	6	2014-2015	155 27.98%
Two or More	18	18	2105-2016	141 25.92%
White	204	185		
Source: 2015-2016 STAAR			Source: 2015-2016 STAAR	
Source: 2015-2016 Fall PEIMs Snap Shot			Source: 2015-2016 Fall PEIMs Snap Shot	

General Fund	2014-2015	2015-2016	2016-2017	2016-2017
	Audited Actuals	Amended Budget	Original Budget*	Percentage Distribution
Payroll Cost	\$3,133,576	\$3,245,414	\$3,215,591	98.14%
Professional & Contracted Services	924	2,200	1,535	0.05%
Supplies & Materials	37,428	42,498	53,966	1.65%
Other Operating Expenses	4,546	3,791	5,500	0.17%
Capital Outlay	-	-	-	-
Total	\$3,176,474	\$3,293,903	\$3,276,592	100.00%

Source: General Ledger

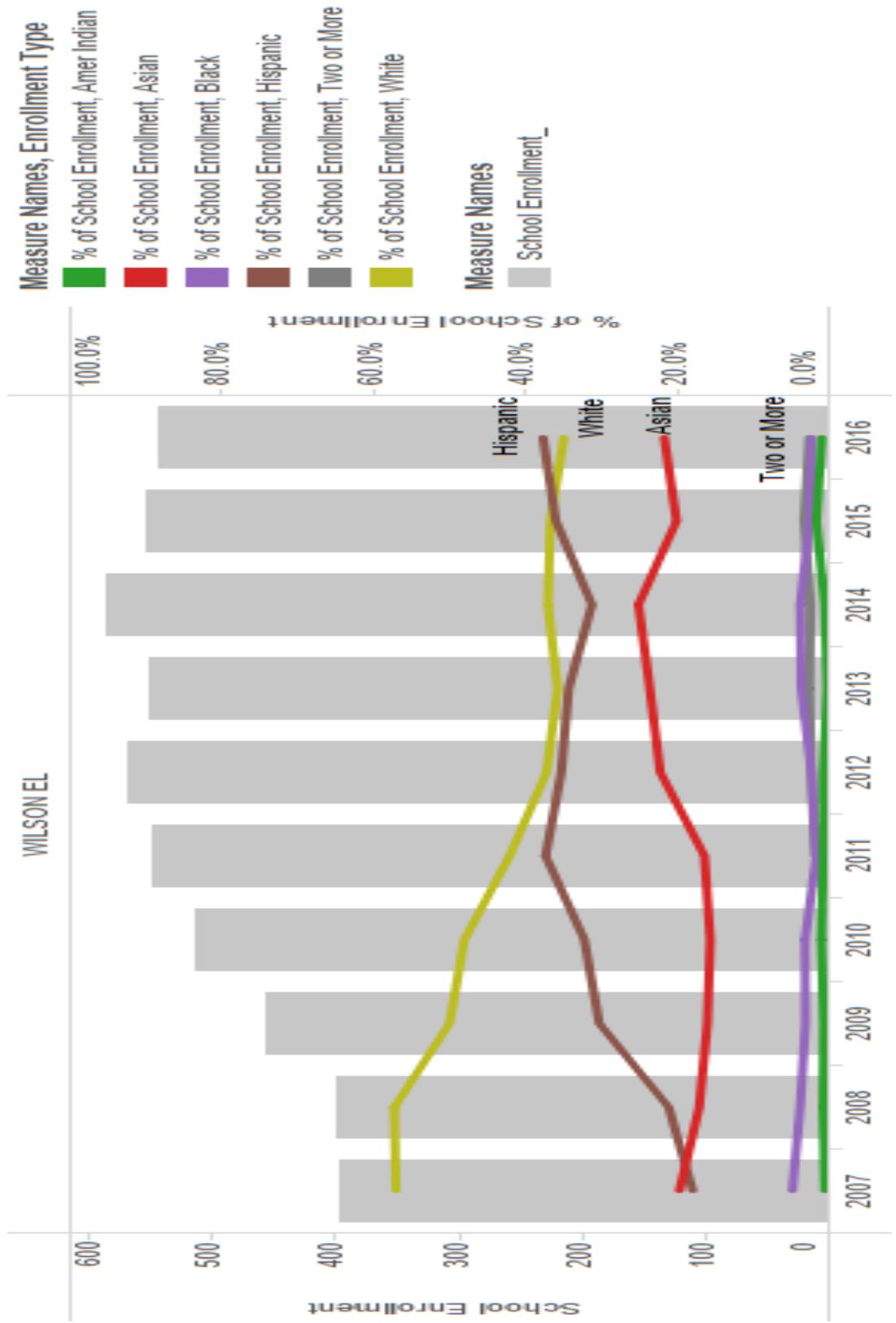
*Note: Non-payroll allotment represents 90% of projected enrollment & functions 11-36.



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

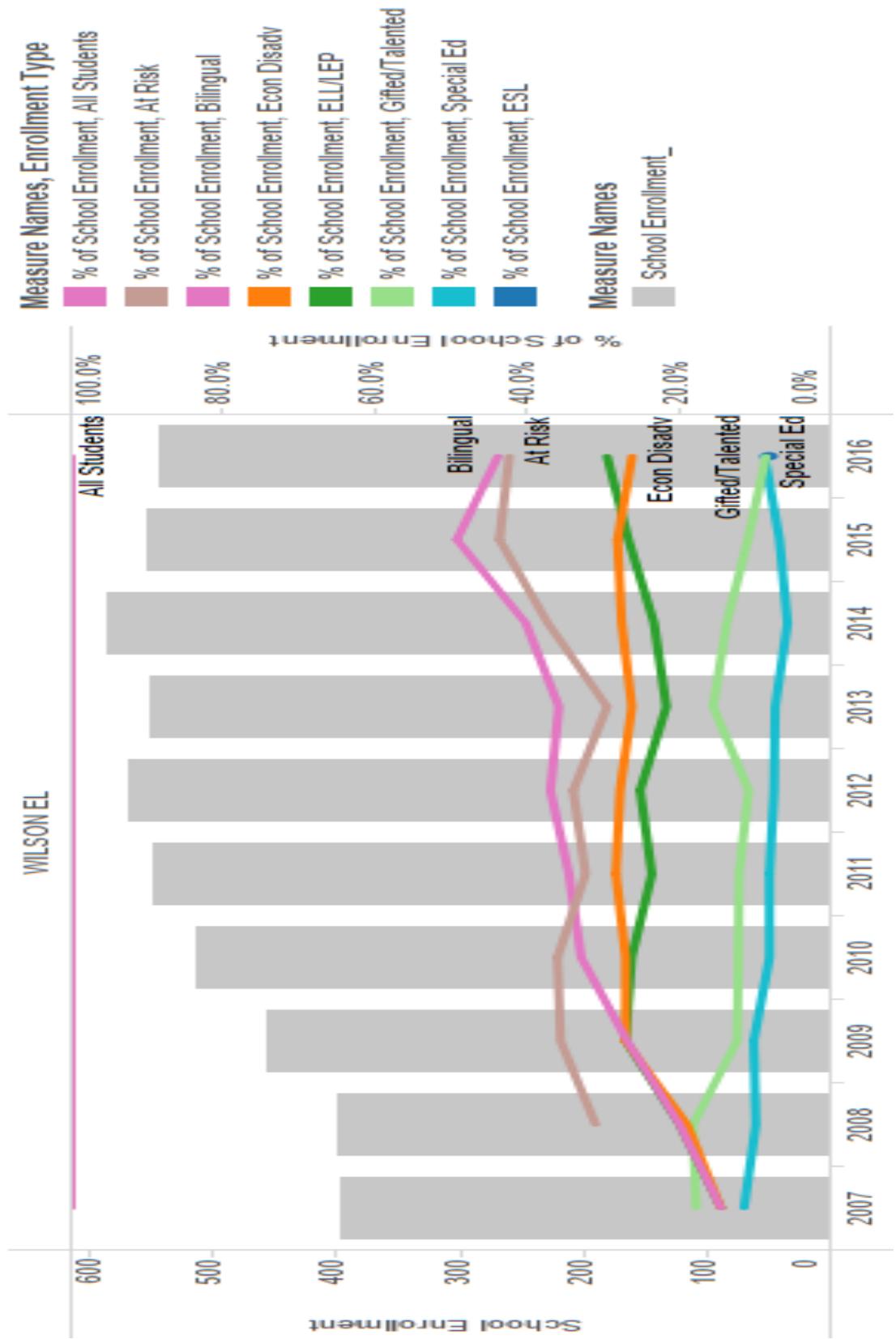
Enrollment Breakdown (School Level)

Source: PEIMS Enrollment



Enrollment Breakdown (School Level)

Source: PEIMS Enrollment

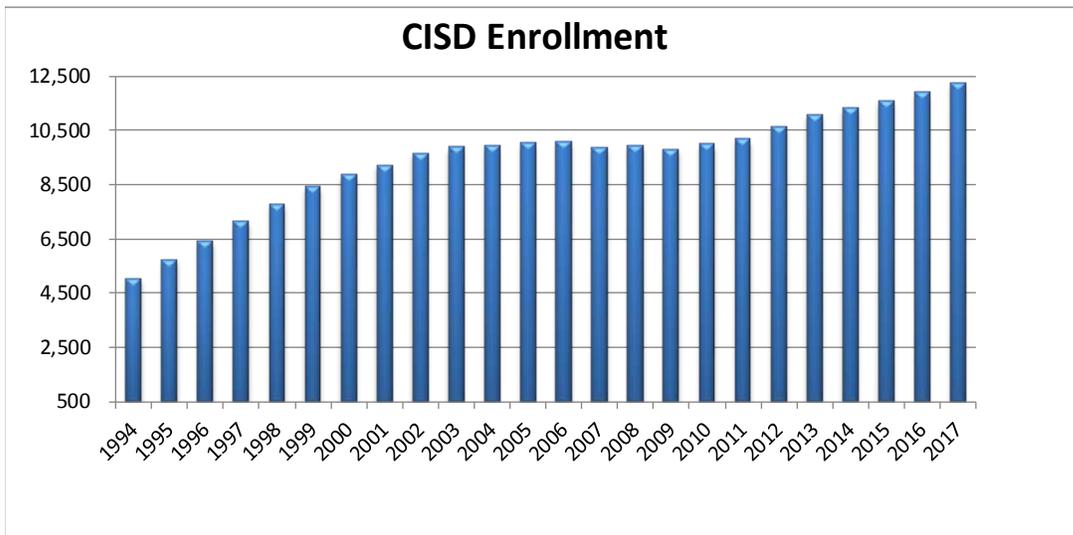


**APPENDICES
&
SUPPLEMENTAL
INFORMATION**

School Year Ending	Taxable Assessed Valuation	Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Average Student Enrollment	Valuation Per Student
1985	\$723,550,332	\$0.5500	\$0.2300	\$0.7800	1,299	\$557,006
1986	\$951,687,440	\$0.5500	\$0.2300	\$0.7800	1,666	\$571,241
1987	\$1,301,460,376	\$0.5900	\$0.2300	\$0.8200	1,939	\$671,202
1988	\$1,419,575,360	\$0.6000	\$0.2200	\$0.8200	2,222	\$638,873
1989	\$1,572,899,418	\$0.6300	\$0.2300	\$0.8600	2,551	\$616,582
1990	\$1,612,983,840	\$0.7050	\$0.2300	\$0.9350	2,953	\$546,219
1991	\$1,658,564,592	\$0.7983	\$0.1367	\$0.9350	3,408	\$486,668
1992	\$1,718,483,126	\$0.3450	\$0.1850	\$0.5300	3,931	\$437,162
1993	\$1,786,140,592	\$0.3679	\$0.1997	\$0.5676	4,379	\$407,888
1994	\$1,899,979,076	\$1.3546	\$0.1904	\$1.5450	5,018	\$378,633
1995	\$2,098,823,560	\$1.3440	\$0.2010	\$1.5450	5,708	\$367,699
1996	\$2,267,335,348	\$1.3370	\$0.2580	\$1.5950	6,396	\$354,493
1997	\$2,507,481,394	\$1.3699	\$0.2301	\$1.6000	7,138	\$351,286
1998	\$2,840,052,597	\$1.4420	\$0.1580	\$1.6000	7,767	\$365,656
1999	\$3,359,140,483	\$1.4524	\$0.1476	\$1.6000	8,413	\$399,280
2000	\$3,946,104,444	\$1.4543	\$0.1457	\$1.6000	8,853	\$445,736
2001	\$4,357,380,523	\$1.4520	\$0.1480	\$1.6000	9,197	\$473,783
2002	\$4,885,339,206	\$1.4650	\$0.1900	\$1.6550	9,659	\$505,781
2003	\$5,253,384,367	\$1.4950	\$0.2100	\$1.7050	9,860	\$532,798
2004	\$5,543,608,378	\$1.5000	\$0.2350	\$1.7350	9,931	\$558,213
2005	\$5,910,792,683	\$1.5000	\$0.2350	\$1.7350	10,014	\$590,253
2006	\$6,091,132,024	\$1.5000	\$0.2290	\$1.7290	10,078	\$604,399
2007	\$6,465,160,183	\$1.3700	\$0.2290	\$1.5990	9,857	\$655,895
2008	\$7,106,074,149	\$1.0400	\$0.2290	\$1.2690	9,917	\$716,555
2009	\$7,597,981,566	\$1.0400	\$0.2390	\$1.2790	9,788	\$776,255
2010	\$7,467,037,266	\$1.0400	\$0.2434	\$1.2834	10,004	\$746,405
2011	\$7,165,643,131	\$1.1700	\$0.2542	\$1.4242	10,168	\$704,725
2012	\$7,121,426,454	\$1.1700	\$0.2542	\$1.4242	10,626	\$670,189
2013	\$7,339,047,388	\$1.1700	\$0.2488	\$1.4188	11,082	\$662,249
2014	\$7,842,929,582	\$1.1700	\$0.2624	\$1.4324	11,329	\$692,288
2015	\$8,556,151,242	\$1.1700	\$0.2790	\$1.4490	11,568	\$739,640
2016	\$9,345,823,285	\$1.1700	\$0.2690	\$1.4390	11,881	\$786,619
2017	\$10,309,108,102	\$1.1700	\$0.3227	\$1.4927	12,221	\$843,557

**COPPELL INDEPENDENT SCHOOL DISTRICT
ENROLLMENT HISTORY**

<u>Fiscal Year End</u>	<u>Enrollment</u>	<u>Change in Enrollment</u>	<u>% of Change</u>
1980	743	126	20.4%
1981	791	48	6.5%
1982	835	44	5.6%
1983	899	64	7.7%
1984	1,033	134	14.9%
1985	1,299	266	25.8%
1986	1,666	367	28.3%
1987	1,939	273	16.4%
1988	2,222	283	14.6%
1989	2,551	329	14.8%
1990	2,953	402	15.8%
1991	3,408	455	15.4%
1992	3,931	523	15.3%
1993	4,379	448	11.4%
1994	5,018	639	14.6%
1995	5,708	690	13.8%
1996	6,396	688	12.1%
1997	7,138	742	11.6%
1998	7,767	629	8.8%
1999	8,413	646	8.3%
2000	8,853	440	5.2%
2001	9,197	344	3.9%
2002	9,659	462	5.0%
2003	9,860	201	2.1%
2004	9,931	71	0.7%
2005	10,014	83	0.8%
2006	10,078	64	0.6%
2007	9,857	(221)	-2.2%
2008	9,917	60	0.6%
2009	9,788	(129)	-1.3%
2010	9,968	180	1.8%
2011	10,168	200	2.0%
2012	10,626	458	4.5%
2013	11,082	456	4.3%
2014	11,329	247	2.2%
2015	11,568	239	2.1%
2016	11,881	313	2.7%
<i>Projected</i> 2017	12,221	340	5.6%



**Staff Comparison Data
2015-2016 vs. 2016-2017**

	2015-2016	2016-2017	Change
Coppell High School	252.25	255.85	3.60
Victory Place	11.33	11.83	0.50
New Tech HS	36.50	36.20	-0.30
Coppell Middle School - East	79.25	78.25	-1.00
Coppell Middle School - West	84.50	83.00	-1.50
Coppell Middle School - North	77.00	79.10	2.10
Pinkerton Elementary	35.50	36.40	0.90
Austin Elementary	44.00	44.90	0.90
Mockingbird Elementary	44.00	45.00	1.00
Wilson Elementary	51.50	50.50	-1.00
Lakeside Elementary	39.50	39.90	0.40
Town Center Elementary	39.00	39.00	0.00
Cottonwood Creek Elementary	48.50	45.50	-3.00
Valley Ranch Elementary	51.50	55.00	3.50
Denton Creek Elementary	52.00	50.50	-1.50
Richard J. Lee Elementary	50.50	58.50	8.00
Function 21	22.00	23.00	1.00
Function 32 (Social Work Svce)	0.00	1.50	1.50
Function 35 (Child Nutrition)	96.00	96.00	0.00
Function 36 (Athletics)	6.75	6.75	0.00
Function 41 (Administration)	26.50	28.50	2.00
Function 51 (Maint, Custodial, Gen Svcs)	38.75	39.75	1.00
Fund 53 (Technology)	24.00	25.00	1.00
Function 61 (Community Svcs)	1.00	1.00	0.00
All District or unassigned (misc functions)	52.17	55.67	3.50
Crossing Guards & Security	18.00	19.00	1.00
Total	1282.00	1305.60	23.6

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

Base Salary Range

10-Month Salary Range Minimum: \$51,000

Continuing Teachers, Librarians, and Nurses
(RN) will receive a \$1,741 increase

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

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

DEFINITIONS

FUND CODES

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

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

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

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

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

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

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

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

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

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

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

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

FUNCTION CODES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUNCTION 81 – FACILITIES ACQUISITION AND CONSTRUCTION - This function is used by school districts for expenditures that are for acquiring, equipping,

and/or making additions to real property and sites, including lease and capital lease transactions.

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

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

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

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

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

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

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

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

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