

Budget Data Highlights

- The information provided is the final 2017-2018 Proposed Budgets for Operating, Food Service, and Debt Service Funds.
- Additional history, graphs and information will be provided in the final budget book.
- Assessed taxable values grew 5.57% from prior year's certified taxable values. Prior projections reflected 8% assessed taxable value.
- The proposed Maintenance and Operating Fund tax rate remains at \$1.17.
- The proposed budget for Operating Fund reflects a deficit of (\$1,529,075).
- Beginning teacher pay is \$52,000, with a \$1,750 raise for every teacher, nurse and librarian. Other staff's raise are based upon 3% of mid-point of pay schedules.
- The Operating Fund budget reflects a district contribution of \$311 for fulltime employee's healthcare.
- The proposed Debt Service Tax rate is \$0.3077 and is a decrease of (\$0.015) from \$0.3227.
- Debt Service payments increased \$1,542,453 with total debt payments and fees equaling \$34,151,772.
- Remaining Budget Timeline:
 - August 28th, 6:00PM Budget and Tax Rate hearing, adopt budget and tax rate during the Board meeting.

Special Legislative Session Update

- The 85th Legislative Special Session began July 18th and can last no longer than 30 days.
- HB 21, as passed by committee, resembles the version passed by the House during the regular session. This bill would produce additional State Aid of approximately \$2,334,982 in 2017-2018 and \$2,417,086 in 2018-2019 for CISD. However, if history repeats itself like in the regular session, the Senate will most likely tack some form of a voucher amendment to the bill.

Positions have been added to several campuses, based upon student enrollment, but are **not included** in this proposed budget due to the timing of required legal posting, etc. The positions are as follows:

- 2 FTEs CHS - 1 social studies teacher and 1 campus secretary for the associate principal
- 4 FTEs Lakeside Elementary - 3 teachers (kinder, third, fourth) and +1 office aide to help with overflow enrollment
- (-1) FTE Cottonwood Creek Elem - kindergarten teacher
- 2 FTEs Town Center Elementary - 2 teachers (second & third grades). (-1) Sped aide, +1 PE aide
- 1 FTE CMSE - teacher Social Studies
- 2 FTEs CMSW - 1 social studies, 1 teacher TBD
- 1 FTE Austin - classroom aide
- 1 FTE Wilson - kindergarten teacher

We will continue to monitor classes and add additional FTE's if the need arises.

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

Estimated Revenue Sources	2016-2017 Amended Budget	2017-2018 July 24th Board Meeting	2017-2018 August 7th Board Meeting	Increase/ (Decrease) July 24th to August 7th
5700.00 Local Sources				
5711.00 Taxes, Current Year Levy	\$118,140,369	\$127,591,599	\$125,111,378	(2,480,221)
5712.00 Taxes, Prior Years	-	-	-	-
5719.00 Penalties, Interest, Other Tax Rev.	300,000	300,000	300,000	-
5730.00 Tuition & Fees; Summer School	-	-	-	-
5742.00 Interest Earnings	150,000	600,000	600,000	-
5743.00 Rental Facilities	160,000	160,000	160,000	-
5744.00 Gifts & Bequests	2,634	-	-	-
5745.00 Insurance Recovery	-	-	-	-
5749.00 Miscellaneous Revenue	60,088	71,400	71,400	-
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	50,000	50,000	-
5749.08 Co/Extra Curricular Fees	225,000	-	-	-
5749.09 Transportation Fees	46,000	55,000	55,000	-
5752.00 Athletic Activity	275,600	259,400	259,400	-
5757.00 Cocurricular Enterprising Services	25,000	25,000	25,000	-
Total Local Sources	119,590,753	129,263,461	126,783,240	(2,480,221)
5800.00 State Sources				
5811.00 Available School Fund	\$4,451,497	\$2,377,134	\$2,377,134	-
5812.00 Foundation School Fund	1,913,965	3,598,716	3,549,841	(48,875)
5831.00 TRS/TRS-Care On-Behalf	3,662,575	4,023,793	4,023,793	-
Total State Sources	10,028,037	9,999,643	9,950,768	(48,875)
5900.00 Federal Sources	300,000	400,000	400,000	-
Total Federal Sources	300,000	400,000	400,000	-
7900.00 Other Sources	39,590	-	-	-
Total Budgeted Revenue Sources	\$129,958,380	\$139,663,104	\$137,134,008	(2,529,096)

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2017-2018**

Expenditures	2016-2017 Amended Budget	2017-2018 July 24th Board Meeting	2017-2018 August 7th Board Meeting	Increase/ (Decrease) July 24th to August 7th
11 Instruction				
6100 Payroll costs*	\$57,933,489	\$58,434,846	\$58,434,846	-
6200 Professional & Contracted Services	430,317	507,205	507,205	-
6300 Supplies & Materials	1,428,437	1,730,953	1,730,953	-
6400 Other Operating Expenditures	166,596	320,226	320,226	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	5,000	-	-	-
11 Total Instruction	<u>59,963,839</u>	<u>60,993,230</u>	<u>60,993,230</u>	<u>-</u>
12 Instructional Resource & Media Services				
6100 Payroll costs	1,272,416	1,372,394	1,372,394	-
6200 Professional & Contracted Services	7,350	9,350	9,350	-
6300 Supplies & Materials	107,388	104,897	104,897	-
6400 Other Operating Expenditures	2,966	4,052	4,052	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
12 Total Inst. Resource & Media Services	<u>1,390,120</u>	<u>1,490,693</u>	<u>1,490,693</u>	<u>-</u>
13 Curriculum & Instructional Staff Development				
6100 Payroll costs*	288,081	2,283,168	2,283,168	-
6200 Professional & Contracted Services	123,833	148,250	148,250	-
6300 Supplies & Materials	101,775	92,235	92,235	-
6400 Other Operating Expenditures	208,543	119,508	119,508	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
13 Total Curr. & Inst. Staff Development	<u>722,232</u>	<u>2,643,161</u>	<u>2,643,161</u>	<u>-</u>
21 Instructional Leadership				
6100 Payroll costs	2,132,509	2,166,013	2,166,013	-
6200 Professional & Contracted Services	90,190	95,500	95,500	-
6300 Supplies & Materials	40,903	51,657	51,657	-
6400 Other Operating Expenditures	80,763	70,791	70,791	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
21 Total Instructional Leadership	<u>2,344,365</u>	<u>2,383,961</u>	<u>2,383,961</u>	<u>-</u>
23 School Leadership				
6100 Payroll costs	5,430,628	5,752,107	5,752,107	-
6200 Professional & Contracted Services	24,425	23,852	23,852	-
6300 Supplies & Materials	37,064	37,220	37,220	-
6400 Other Operating Expenditures	109,375	159,841	159,841	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
23 School Leadership	<u>5,601,492</u>	<u>5,973,020</u>	<u>5,973,020</u>	<u>-</u>

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

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2017-2018**

Expenditures	2016-2017 Amended Budget	2017-2018 July 24th Board Meeting	2017-2018 August 7th Board Meeting	Increase/ (Decrease) July 24th to August 7th
31 Guidance, Counseling & Evaluation Services				
6100 Payroll costs	3,201,791	3,383,170	3,383,170	-
6200 Professional & Contracted Services	66,363	49,582	49,582	-
6300 Supplies & Materials	260,505	330,446	330,446	-
6400 Other Operating Expenditures	36,772	57,508	57,508	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
31 Total Guidance, Counseling & Eval. Svcs.	<u>3,565,431</u>	<u>3,820,706</u>	<u>3,820,706</u>	<u>-</u>
32 Social Services				
6100 Payroll costs	140,796	170,502	170,502	-
6200 Professional & Contracted Services	11,043	36,950	36,950	-
6300 Supplies & Materials	3,100	2,400	2,400	-
6400 Other Operating Expenditures	9,940	5,800	5,800	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
32 Total Social Services	<u>164,879</u>	<u>215,652</u>	<u>215,652</u>	<u>-</u>
33 Health Services				
6100 Payroll costs	1,005,118	1,090,339	1,090,339	-
6200 Professional & Contracted Services	38,254	11,623	11,623	-
6300 Supplies & Materials	19,151	20,715	20,715	-
6400 Other Operating Expenditures	6,368	7,952	7,952	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
33 Total Health Services	<u>1,068,891</u>	<u>1,130,629</u>	<u>1,130,629</u>	<u>-</u>
34 Student (Pupil) Transportation				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	1,990,115	2,840,571	2,840,571	-
6300 Supplies & Materials	456	100,000	100,000	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	300,000	-	-	-
34 Total Student (Pupil) Transportation	<u>2,290,571</u>	<u>2,940,571</u>	<u>2,940,571</u>	<u>-</u>
36 Cocurricular/Extracurricular Activities				
6100 Payroll costs	1,359,660	1,508,809	1,508,809	-
6200 Professional & Contracted Services	336,310	222,466	222,466	-
6300 Supplies & Materials	205,652	247,387	247,387	-
6400 Other Operating Expenditures	456,691	508,780	508,780	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	6,271	-	-	-
36 Total Co/Extracurricular Activities	<u>2,364,584</u>	<u>2,487,442</u>	<u>2,487,442</u>	<u>-</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2017-2018**

Expenditures	2016-2017 Amended Budget	2017-2018 July 24th Board Meeting	2017-2018 August 7th Board Meeting	Increase/ (Decrease) July 24th to August 7th
41 General Administration				
6100 Payroll costs	2,501,474	2,719,564	2,719,564	-
6200 Professional & Contracted Services	625,431	633,822	633,822	-
6300 Supplies & Materials	100,779	129,084	129,084	-
6400 Other Operating Expenditures	232,349	231,032	231,032	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
41 Total General Administration	3,460,033	3,713,502	3,713,502	-
51 Plant Maintenance & Operations				
6100 Payroll costs	2,122,701	2,162,440	2,162,440	-
6200 Professional & Contracted Services	5,849,834	6,198,925	6,198,925	-
6300 Supplies & Materials	306,587	319,942	319,942	-
6400 Other Operating Expenditures	359,225	460,225	460,225	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	200,000	-	-	-
51 Total Plant Maintenance & Operations	8,838,347	9,141,532	9,141,532	-
52 Security & Monitoring Services				
6100 Payroll costs	213,697	224,510	224,510	-
6200 Professional & Contracted Services	149,500	162,400	162,400	-
6300 Supplies & Materials	1,500	1,500	1,500	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
52 Total Security & Monitoring Services	364,697	388,410	388,410	-
53 Data Processing Services				
6100 Payroll costs	1,933,935	2,158,773	2,158,773	-
6200 Professional & Contracted Services	640,850	476,512	476,512	-
6300 Supplies & Materials	259,945	318,350	318,350	-
6400 Other Operating Expenditures	30,950	26,450	26,450	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	725,000	475,000	475,000	-
53 Total Data Processing Services	3,590,680	3,455,085	3,455,085	-
61 Community Services				
6100 Payroll costs	117,490	122,557	122,557	-
6200 Professional & Contracted Services	59,737	60,000	60,000	-
6300 Supplies & Materials	700	500	500	-
6400 Other Operating Expenditures	63	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
61 Total Community Services	177,990	183,057	183,057	-

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2017-2018**

Expenditures	2016-2017 Amended Budget	2017-2018 July 24th Board Meeting	2017-2018 August 7th Board Meeting	Increase/ (Decrease) July 24th to August 7th
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
81 Facilities Acquisition & Construction				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
81 Total Facilities Acquisition & Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
91 Contracted Instructional Services Between School Districts				
6100 Payroll Costs	-	-	-	-
6200 Professional & Contracted Services	30,692,049	37,799,695	37,054,389	(745,306)
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
91 Total contracted Instructional Services	<u>30,692,049</u>	<u>37,799,695</u>	<u>37,054,389</u>	<u>(745,306)</u>
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	40,455	60,000	60,000	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
93 Total payments to fiscal agent/member	<u>40,455</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
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	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
 PROPOSED GENERAL FUND
 BUDGET COMPARISON
 2017-2018**

	2016-2017 Amended Budget	2017-2018 July 24th Board Meeting	2017-2018 August 7th Board Meeting	Increase/ (Decrease) July 24th to August 7th
Expenditures				
99 Other Governmental Charges				
6200 Professional & Contracted Services	506,881	553,043	553,043	-
Total Appropriated Expenditures*	<u>127,182,536</u>	<u>139,408,389</u>	<u>138,663,083</u>	<u>(745,306)</u>
ESTIMATED FUND BALANCE				
3600 Budgeted Unassigned Fund Balance	49,921,503	52,697,347	52,697,347	
Budgeted Increase (Decrease) in Fund Balance	2,775,844	254,715	(1,529,075)	
3600 Budgeted Ending Unassigned Fund Balance	<u>\$52,697,347</u>	<u>\$52,952,062</u>	<u>\$51,168,272</u>	

**Coppell ISD
2017-2018**

Reconciliation of Proposed Expenditure Changes From July 24th Board Meeting to August 7th Budget Workshop

Fnc 91 - 6200 Recapture Updated for final taxable values/tax collections	(745,306)
Decrease in Expenditures from July Board Meeting to August Budget Workshop*	<u>\$ (745,306)</u>
Decrease in property tax revenue updated for taxable values	\$ (2,480,221)
Decrease in state aid updated for taxable values	\$ (48,875)
Decrease in Revenue from July Board Meeting to August Budget Workshop**	<u>\$ (2,529,096)</u>
Increase in Budget Deficit From July Board Meeting	<u><u>\$ (1,783,790)</u></u>
July 24th Board Meeting Budget Surplus	\$ 254,715
August 7th Final Budget (Deficit)	<u>\$ (1,529,075)</u>
Increase in Deficit	<u><u>\$ (1,783,790)</u></u>

*This amount comes from the Expenditure Variance Column from July Proposed Budget to August Proposed Budget that is found on the General Fund Budget Comparison Sheet (bottom right number)

**This amount comes from the Revenue Variance Column from July Proposed Budget to August Proposed Budget that is found on the General Fund Revenue Comparison (bottom right number)

**Projected 5% Growth of Assessed Taxable Values
Current Law**

**Coppell ISD
Multi-Year Projection**

	(Legislative Year) Amended Budget 2016-2017	Projected Budget 2017-2018	(Legislative Year) Projected 2018-2019	Projected Budget 2019-2020	(Legislative Year) Projected 2020-2021
Local Taxes*includes Penalty & Interest	\$118,440,369	\$125,411,378	\$131,981,947	\$138,881,044	\$146,125,096
State Funding	6,365,462	5,926,975	8,565,831	6,189,878	8,231,231
Recapture	(30,692,049)	(37,054,389)	(42,586,674)	(48,614,502)	(54,987,328)
Other Revenue	1,189,974	1,371,862	1,371,862	1,371,862	1,371,862
TRS On-Behalf	3,662,575	4,023,793	4,023,793	4,023,793	4,023,793
Federal Funds/ SHARS	300,000	400,000	400,000	400,000	400,000
Total Revenue Net of Recapture	\$99,266,331	\$100,079,619	\$103,756,759	\$102,252,075	\$105,164,654
Payroll Cost	\$79,653,785	\$83,549,192	3% \$86,055,668	3% \$88,637,338	3% \$91,296,458
Contracted Service	11,185,433	12,065,051	3% 12,427,003	3% 12,799,813	3% 13,183,807
General Supplies, Misc Operating & Cap Outlay	5,651,269	5,994,451	2% 6,114,340	2% 6,236,627	2% 6,361,359
New Middle School West & Freshman Center & Elem			5,761,536	5,809,536	5,856,536
Total Expenditures	\$96,490,487	\$101,608,694	\$110,358,546	\$113,483,313	\$116,698,160
Budget Surplus (Deficit)	2,775,844	(1,529,075)	(6,601,787)	(11,231,238)	(11,533,506)
Beginning Unassigned Fund Balance*	49,921,503	54,697,347	55,168,272	50,566,485	41,335,247
Projected Unexpended Funds	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Ending Unassigned Budgeted Fund Balance	\$54,697,347	\$55,168,272	\$50,566,485	\$41,335,247	\$31,801,741

ASSUMPTIONS:

Assumes approx 5% growth in assessed taxable values

2016-2017 RADA 11,802 Budgeted (actual 11,885.67)

2017-2018 Enrollment 12,792 (422 new students x 97% attendance) = RADA = 12,408.24

2018-2019 Enrollment 13,223 (431 new students x 97% attendance) = RADA 12,826.31

2019-2020 Enrollment 13,635 (412 new students x 97% attendance) = RADA 13,225.95

2020-2021 Enrollment 14,049 (414 new students x 97% attendance) = RADA 13,627.53

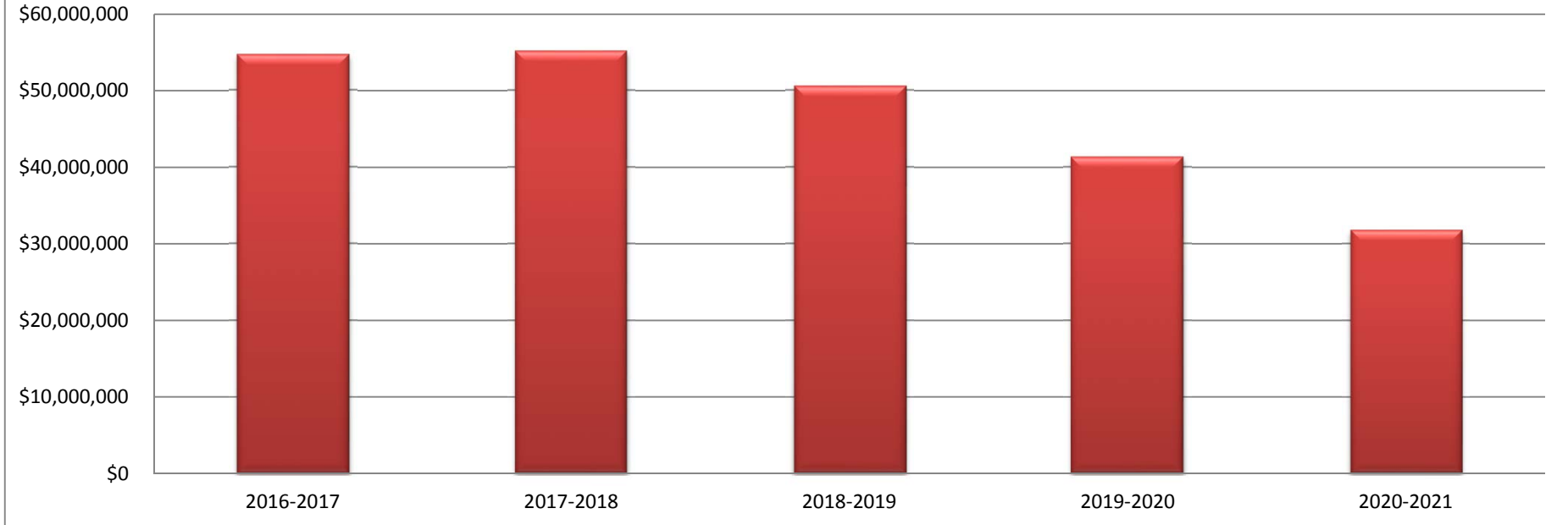
3% raise annually 6100's; 2% increase 6400 & 6600 annually in Misc cost and capital outlay

3% increase in 6200's (transportation, custodial, utilities, water, etc.)

Enrollment estimates based upon most recent demographic study (Spring 2017)

Refined Average Daily Attendance (RADA) is based on the number of days of instruction in the school year. Eligible days of attendance divided by day of instruction

Projected Budgeted Fund Balance



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Projected Fund Balance*	\$54,697,347	\$55,168,272	\$50,566,485	\$41,335,247	\$31,801,741
% Decline in Fund Balance from Prior Yr		0.86%	-8.34%	-18.26%	-23.06%

ASSUMPTIONS:

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Enrollment estimates based upon most recent demographic study (Spring 2017)

Refined Average Daily Attendance (RADA) is based on the number of days of instruction in the school year. Eligible days of attendance divided by day of instruction

**Projected 6% Growth of Assessed Taxable Values
Current Law**

**Coppell ISD
Multi-Year Projection**

	(Legislative Year) Amended Budget 2016-2017	Projected Budget 2017-2018	(Legislative Year) Projected 2018-2019	Projected Budget 2019-2020	(Legislative Year) Projected 2020-2021
Local Taxes*includes Penalty & Interest	\$118,440,369	\$125,411,378	\$132,936,061	\$140,912,224	\$149,366,958
State Funding	6,365,462	5,926,975	8,592,162	6,233,450	8,290,180
Recapture	(30,692,049)	(37,054,389)	(42,999,326)	(49,561,450)	(56,602,196)
Other Revenue	1,189,974	1,371,862	1,371,862	1,371,862	1,371,862
TRS On-Behalf	3,662,575	4,023,793	4,023,793	4,023,793	4,023,793
Federal Funds/ SHARS	300,000	400,000	400,000	400,000	400,000
Total Revenue Net of Recapture	\$99,266,331	\$100,079,619	\$104,324,552	\$103,379,879	\$106,850,597
Payroll Cost	\$79,653,785	\$83,549,192	3% \$86,055,668	3% \$88,637,338	3% \$91,296,458
Contracted Service	11,185,433	12,065,051	3% 12,427,003	3% 12,799,813	3% 13,183,807
General Supplies, Misc Operating & Cap Outlay	5,651,269	5,994,451	2% 6,114,340	2% 6,236,627	2% 6,361,359
New Middle School West & Freshman Center & Elem			5,761,536	5,809,536	5,856,536
Total Expenditures	\$96,490,487	\$101,608,694	\$110,358,546	\$113,483,313	\$116,698,160
Budget Surplus (Deficit)	2,775,844	(1,529,075)	(6,033,994)	(10,103,434)	(9,847,563)
Beginning Unassigned Fund Balance*	49,921,503	55,697,347	56,168,272	52,134,278	44,030,843
Projected Unexpended Funds	1,000,000				
	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Ending Unassigned Budgeted Fund Balance	\$55,697,347	\$56,168,272	\$52,134,278	\$44,030,843	\$36,183,280

ASSUMPTIONS:

Assumes approx 6% growth in assessed taxable values

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2017-2018 Enrollment 12,792 (422 new students x 97% attendance) = RADA = 12,408.24

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2019-2020 Enrollment 13,635 (412 new students x 97% attendance) = RADA 13,225.95

2020-2021 Enrollment 14,049 (414 new students x 97% attendance) = RADA 13,627.53

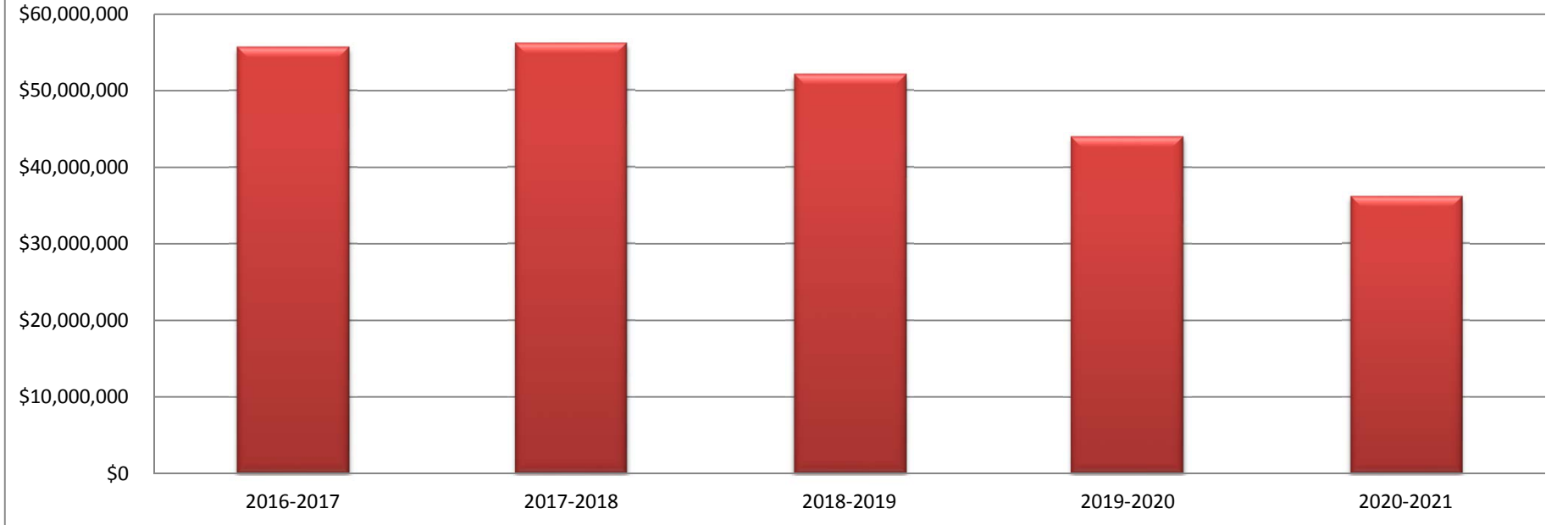
3% raise annually 6100's; 2% increase 6400 & 6600 annually in Misc cost and capital outlay

3% increase in 6200's (transportation, custodial, utilities, water, etc.)

Enrollment estimates based upon most recent demographic study (Spring 2017)

Refined Average Daily Attendance (RADA) is based on the number of days of instruction in the school year. Eligible days of attendance divided by day of instruction

Projected Budgeted Fund Balance



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Projected Fund Balance*	\$55,697,347	\$56,168,272	\$52,134,278	\$44,030,843	\$36,183,280
% Decline in Fund Balance from Prior Yr		0.85%	-7.18%	-15.54%	-17.82%

ASSUMPTIONS:

Assumes approx 6% growth in assessed taxable values

2016-2017 RADA 11,802 Budgeted (actual 11,885.67)

2017-2018 Enrollment 12,792 (422 new students x 97% attendance) = RADA = 12,408.24

2018-2019 Enrollment 13,223 (431 new students x 97% attendance) = RADA 12,826.31

2019-2020 Enrollment 13,635 (412 new students x 97% attendance) = RADA 13,225.95

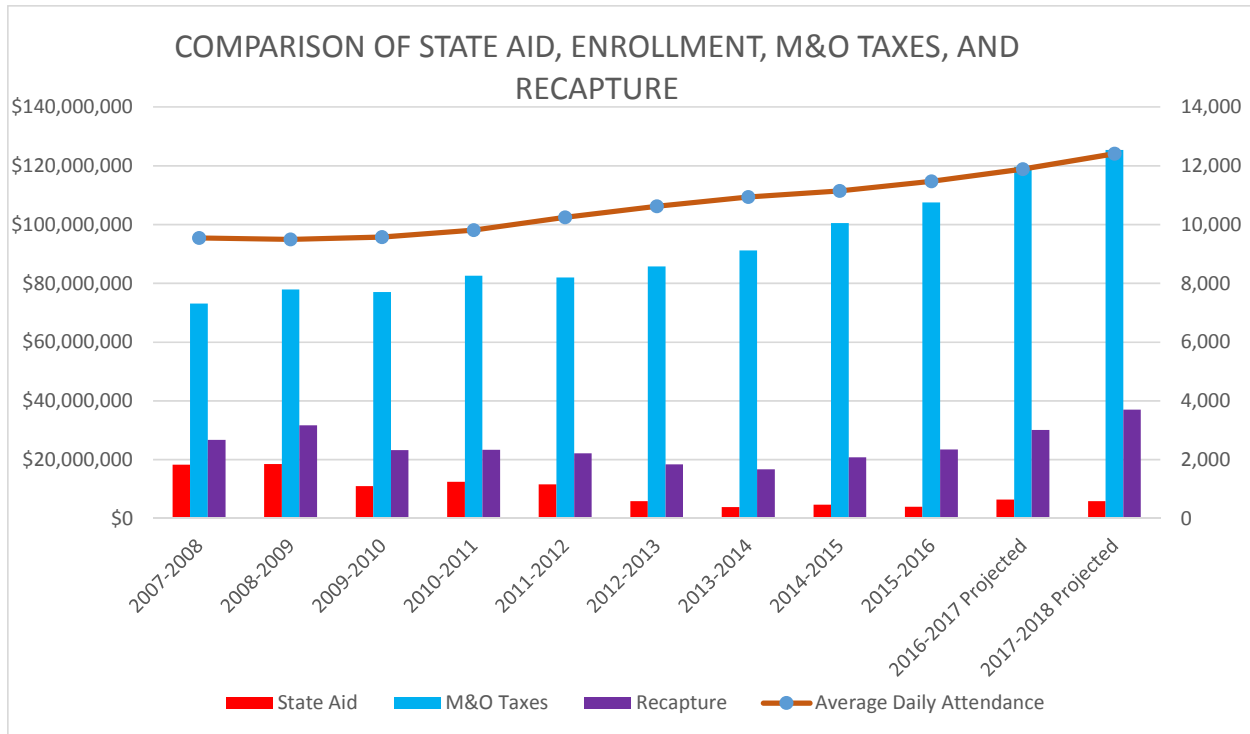
2020-2021 Enrollment 14,049 (414 new students x 97% attendance) = RADA 13,627.53

3% raise annually 6100's; 2% increase 6400 & 6600 annually in Misc cost and capital outlay

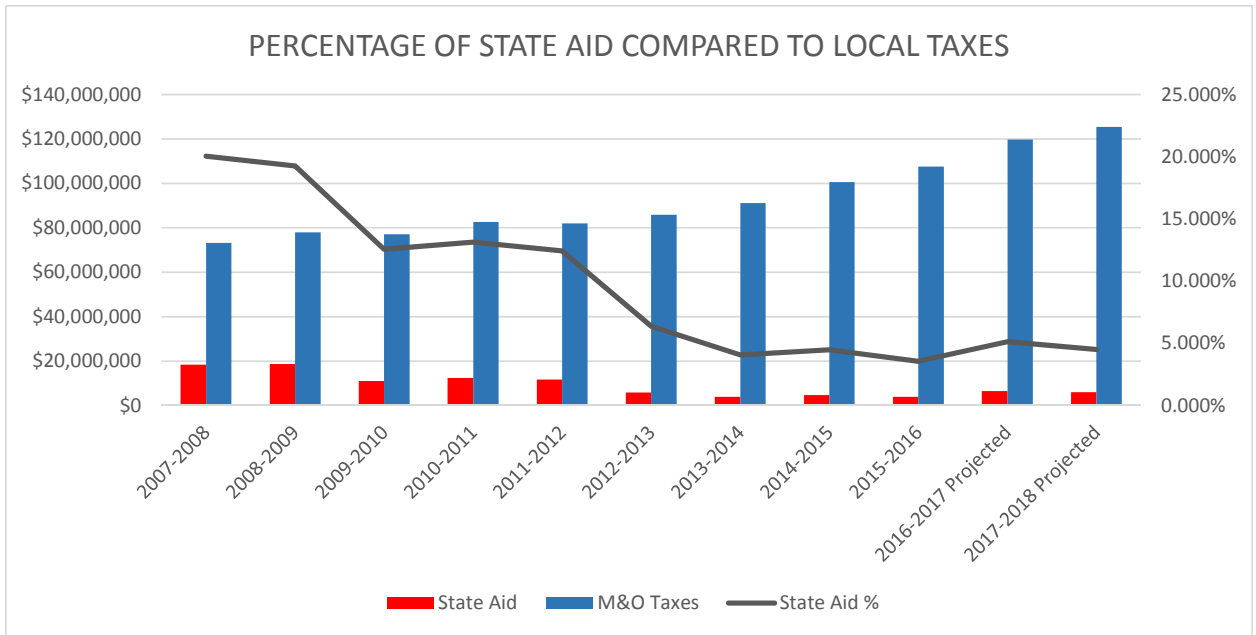
3% increase in 6200's (transportation, custodial, utilities, water, etc.)

Enrollment estimates based upon most recent demographic study (Spring 2017)

Refined Average Daily Attendance (RADA) is based on the number of days of instruction in the school year. Eligible days of attendance divided by day of instruction



	Average Daily Attendance	State Aid	M&O Taxes	State Aid %	Recapture
2007-2008	9,541.129	\$18,340,866	73,152,640	20.046%	\$26,721,015
2008-2009	9,495.585	\$18,582,875	77,953,103	19.250%	\$31,702,059
2009-2010	9,576.149	\$11,056,095	77,024,449	12.552%	\$23,259,131
2010-2011	9,814.949	\$12,481,283	82,563,290	13.132%	\$23,425,003
2011-2012	10,251.592	\$11,621,711	82,003,315	12.413%	\$22,207,281
2012-2013	10,620.119	\$5,842,389	85,804,698	6.375%	\$18,475,923
2013-2014	10,935.375	\$3,865,937	91,171,509	4.068%	\$16,770,720
2014-2015	11,152.244	\$4,728,506	100,526,091	4.492%	\$20,778,622
2015-2016	11,472.930	\$3,973,406	107,562,071	3.562%	\$23,515,574
2016-2017 Projected	11,885.670	\$6,485,327	119,684,397	5.140%	\$30,125,311
2017-2018 Projected	12,408.240	\$5,926,975	125,411,378	4.513%	\$37,054,389



	State Aid	M&O Taxes	State Aid %
2007-2008	\$18,340,866	73,152,640	20.046%
2008-2009	\$18,582,875	77,953,103	19.250%
2009-2010	\$11,056,095	77,024,449	12.552%
2010-2011	\$12,481,283	82,563,290	13.132%
2011-2012	\$11,621,711	82,003,315	12.413%
2012-2013	\$5,842,389	85,804,698	6.375%
2013-2014	\$3,865,937	91,171,509	4.068%
2014-2015	\$4,728,506	100,526,091	4.492%
2015-2016	\$3,973,406	107,562,071	3.562%
2016-2017 Projected	\$6,485,327	119,684,397	5.140%
2017-2018 Projected	\$5,926,975	125,411,378	4.513%

Total Maintenance & Operations (M&O) Revenue Comparison for School Districts between Current Law (Model 196) and Model 54152

FISCAL YEAR 2018

Note: All figures below are estimates and are subject to change based on actual and final student counts, property values, and tax effort. Current law amounts reflect LBB Model 196, which is based on available statewide estimates and may differ from local projections. Updates to key source data including student counts, property values, and tax rates may change results significantly.

District Name	County District Number	Current Law (CL) WADA	Total Maintenance and Operations (M&O) Revenue			Total Maintenance and Operations (M&O) Revenue per Current Law Weighted Average Daily Attendance (CL WADA)			Total M&O Revenue with Hardship Grant Award					Facilities Aid Increases (applies beginning in FY19)	
			Current Law Total M&O Revenue	Model 54152 Total M&O Revenue	Change in Total M&O Revenue	Current Law	Model 54152	Change in Total M&O Revenue per CL WADA	Hardship Grant Award	Model 54152 M&O Revenue + Hardship Grant Award	Change in Total M&O Revenue after Hardship Grant	Total M&O Revenue per WADA with Hardship Grant	Change in Total M&O Revenue per CL WADA with Hardship Grant	Charter Facilities Aid	School District Increase in Facilities Aid
CONNALLY ISD	161921	3,066	\$18,264,726	\$18,516,123	\$251,397	\$5,958	\$6,040	\$82	\$0	\$18,516,123	\$251,397	\$6,040	\$82	\$0	\$0
CONROE ISD	170902	71,481	\$452,989,487	\$457,300,550	\$4,311,064	\$6,337	\$6,398	\$60	\$0	\$457,300,550	\$4,311,064	\$6,398	\$60	\$0	\$0
COOLIDGE ISD	147901	551	\$3,189,023	\$3,272,150	\$83,128	\$5,792	\$5,943	\$151	\$0	\$3,272,150	\$83,128	\$5,943	\$151	\$0	\$0
COOPER ISD	060902	1,231	\$7,924,624	\$8,059,828	\$135,203	\$6,436	\$6,545	\$110	\$0	\$8,059,828	\$135,203	\$6,545	\$110	\$0	\$0
COPPELL ISD	057922	13,801	\$93,498,550	\$95,833,532	\$2,334,982	\$6,775	\$6,944	\$169	\$0	\$95,833,532	\$2,334,982	\$6,944	\$169	\$0	\$0
COPPERAS COVE ISD	050910	9,313	\$56,464,665	\$57,332,599	\$867,934	\$6,063	\$6,156	\$93	\$0	\$57,332,599	\$867,934	\$6,156	\$93	\$0	\$0
CORPUS CHRISTI ISD	178904	46,730	\$292,010,930	\$298,195,632	\$6,184,702	\$6,249	\$6,381	\$132	\$0	\$298,195,632	\$6,184,702	\$6,381	\$132	\$0	\$0
CORPUS CHRISTI MONTESSORI SCHOOL	178807	215	\$1,282,740	\$1,332,551	\$49,811	\$5,957	\$6,188	\$231	\$0	\$1,332,551	\$49,811	\$6,188	\$231	\$0	\$0
CORRIGAN-CAMDEN ISD	187904	1,459	\$8,706,393	\$8,844,615	\$138,221	\$5,967	\$6,062	\$95	\$0	\$8,844,615	\$138,221	\$6,062	\$95	\$0	\$0
CORSICANA ISD	175903	7,302	\$44,173,066	\$45,023,565	\$850,499	\$6,050	\$6,166	\$116	\$0	\$45,023,565	\$850,499	\$6,166	\$116	\$0	\$0
COTTON CENTER ISD	095902	255	\$1,682,196	\$1,699,982	\$17,787	\$6,594	\$6,664	\$70	\$0	\$1,699,982	\$17,787	\$6,664	\$70	\$0	\$0
COTULLA ISD	142901	2,074	\$15,420,604	\$15,760,102	\$339,498	\$7,433	\$7,597	\$164	\$0	\$15,760,102	\$339,498	\$7,597	\$164	\$0	\$0
COUPLAND ISD	246914	254	\$1,510,739	\$1,539,788	\$29,048	\$5,942	\$6,056	\$114	\$0	\$1,539,788	\$29,048	\$6,056	\$114	\$0	\$0
COVINGTON ISD	109903	472	\$3,117,251	\$3,108,386	(\$8,865)	\$6,605	\$6,587	(\$19)	\$6,631	\$3,115,002	(\$2,249)	\$6,601	(\$5)	\$0	\$0
CRANDALL ISD	129901	4,894	\$28,925,770	\$29,513,158	\$587,388	\$5,911	\$6,031	\$120	\$0	\$29,513,158	\$587,388	\$6,031	\$120	\$0	\$0
CRANE ISD	052901	1,728	\$10,980,491	\$11,285,324	\$304,833	\$6,355	\$6,531	\$176	\$3,416,387	\$14,691,406	\$3,710,915	\$8,502	\$2,148	\$0	\$0
CRANFILLS GAP ISD	018908	245	\$1,500,869	\$1,514,670	\$13,801	\$6,129	\$6,185	\$56	\$0	\$1,514,670	\$13,801	\$6,185	\$56	\$0	\$0
CRAWFORD ISD	161901	824	\$5,320,704	\$5,417,473	\$96,769	\$6,457	\$6,575	\$117	\$0	\$5,417,473	\$96,769	\$6,575	\$117	\$0	\$0
CROCKETT COUNTY CCSD	053001	1,332	\$8,478,752	\$8,728,057	\$249,305	\$6,363	\$6,551	\$187	\$473,456	\$9,200,084	\$721,332	\$6,905	\$541	\$0	\$0
CROCKETT ISD	113901	1,912	\$11,583,779	\$11,829,570	\$245,790	\$6,058	\$6,186	\$129	\$0	\$11,829,570	\$245,790	\$6,186	\$129	\$0	\$0
CROSBY ISD	101906	7,511	\$50,259,728	\$50,735,899	\$476,171	\$6,691	\$6,755	\$63	\$0	\$50,735,899	\$476,171	\$6,755	\$63	\$0	\$0
CROSBYTON ISD	054901	677	\$4,164,847	\$4,266,166	\$101,318	\$6,149	\$6,299	\$150	\$0	\$4,266,166	\$101,318	\$6,299	\$150	\$0	\$0
CROSS PLAINS ISD	030901	620	\$3,707,754	\$3,767,854	\$60,101	\$5,985	\$6,082	\$97	\$0	\$3,767,854	\$60,101	\$6,082	\$97	\$0	\$0
CROSS ROADS ISD	107904	878	\$5,319,835	\$5,399,289	\$79,454	\$6,062	\$6,153	\$91	\$0	\$5,399,289	\$79,454	\$6,153	\$91	\$0	\$0
CROSSTIMBERS ACADEMY	184801	122	\$746,493	\$754,547	\$8,054	\$6,141	\$6,207	\$66	\$0	\$754,547	\$8,054	\$6,207	\$66	\$0	\$0
CROWELL ISD	078901	381	\$2,529,213	\$2,601,733	\$72,520	\$6,641	\$6,832	\$190	\$0	\$2,601,733	\$72,520	\$6,832	\$190	\$0	\$0
CROWLEY ISD	220912	18,793	\$122,074,510	\$123,364,553	\$1,290,043	\$6,496	\$6,564	\$69	\$0	\$123,364,553	\$1,290,043	\$6,564	\$69	\$0	\$0
CRYSTAL CITY ISD	254901	2,805	\$18,935,488	\$19,282,621	\$347,133	\$6,752	\$6,875	\$124	\$0	\$19,282,621	\$347,133	\$6,875	\$124	\$0	\$0
CUERO ISD	062901	2,764	\$16,053,739	\$16,191,163	\$137,424	\$5,809	\$5,859	\$50	\$0	\$16,191,163	\$137,424	\$5,859	\$50	\$0	\$0
CULBERSON CNTY-ALLAMOORE ISD	055901	772	\$4,846,153	\$4,975,423	\$129,270	\$6,278	\$6,446	\$167	\$0	\$4,975,423	\$129,270	\$6,446	\$167	\$0	\$0
CUMBERLAND ACADEMY	212801	2,475	\$14,893,935	\$15,318,668	\$424,733	\$6,018	\$6,190	\$172	\$0	\$15,318,668	\$424,733	\$6,190	\$172	\$0	\$0
CUMBY ISD	112905	587	\$3,761,849	\$3,831,900	\$70,051	\$6,409	\$6,528	\$119	\$0	\$3,831,900	\$70,051	\$6,528	\$119	\$0	\$0
CUSHING ISD	174902	822	\$4,684,856	\$4,753,626	\$68,770	\$5,701	\$5,785	\$84	\$805,450	\$5,556,551	\$871,695	\$6,762	\$1,061	\$0	\$0
CYPRESS-FAIRBANKS ISD	101907	141,189	\$819,256,510	\$831,626,145	\$12,369,635	\$5,803	\$5,890	\$88	\$0	\$831,626,145	\$12,369,635	\$5,890	\$88	\$0	\$0
DAINGERFIELD-LONE STAR ISD	172902	1,477	\$8,972,919	\$9,213,779	\$240,859	\$6,074	\$6,237	\$163	\$0	\$9,213,779	\$240,859	\$6,237	\$163	\$0	\$0
DALHART ISD	056901	2,272	\$13,835,255	\$14,134,587	\$299,332	\$6,089	\$6,221	\$132	\$0	\$14,134,587	\$299,332	\$6,221	\$132	\$0	\$0
DALLAS ISD	057905	204,652	\$1,226,977,763	\$1,264,938,080	\$37,960,317	\$5,995	\$6,181	\$185	\$0	\$1,264,938,080	\$37,960,317	\$6,181	\$185	\$0	\$0
DAMON ISD	020910	329	\$2,101,923	\$2,147,332	\$45,409	\$6,389	\$6,527	\$138	\$0	\$2,147,332	\$45,409	\$6,527	\$138	\$0	\$0
DANBURY ISD	020904	1,122	\$7,372,039	\$7,542,167	\$170,128	\$6,569	\$6,720	\$152	\$0	\$7,542,167	\$170,128	\$6,720	\$152	\$0	\$0

Total Maintenance & Operations (M&O) Revenue Comparison for School Districts between Current Law (Model 196) and Model 54152

FISCAL YEAR 2019

Note: All figures below are estimates and are subject to change based on actual and final student counts, property values, tax effort, and eligible debt service. Current law amounts reflect LBB Model 196, which is based on available statewide estimates and may differ from local projections. Updates to key source data including student counts, property values, tax rates, and eligible debt service may change results significantly.

District Name	County District Number	Current Law (CL) WADA	Total Maintenance and Operations (M&O) Revenue			Total Maintenance and Operations (M&O) Revenue per Current Law Weighted Average Daily Attendance (CL WADA)			Total M&O Revenue with Hardship Grant Award					Facilities Aid Increases	
			Current Law Total M&O Revenue	Model 54152 Total M&O Revenue	Change in Total M&O Revenue	Current Law	Model 54152	Change in Total M&O Revenue per CL WADA	Hardship Grant Award	Model 54152 M&O Revenue + Hardship Grant Award	Change in Total M&O Revenue after Hardship Grant	Total M&O Revenue per WADA with Hardship Grant	Change in Total M&O Revenue per CL WADA with Hardship Grant	Charter Facilities Aid	School District Increase in Facilities Aid
CONNALLY ISD	161921	3,070	\$18,393,468	\$18,641,672	\$248,204	\$5,992	\$6,073	\$81	\$0	\$18,641,672	\$248,204	\$6,073	\$81	\$0	\$71,143
CONROE ISD	170902	73,037	\$465,362,228	\$469,878,957	\$4,516,729	\$6,372	\$6,433	\$62	\$0	\$469,878,957	\$4,516,729	\$6,433	\$62	\$0	\$0
COOLIDGE ISD	147901	551	\$3,206,152	\$3,371,042	\$164,890	\$5,823	\$6,122	\$299	\$0	\$3,371,042	\$164,890	\$6,122	\$299	\$0	\$11,180
COOPER ISD	060902	1,241	\$8,042,092	\$8,338,621	\$296,529	\$6,480	\$6,719	\$239	\$0	\$8,338,621	\$296,529	\$6,719	\$239	\$0	\$34,746
COPPELL ISD	057922	14,175	\$98,690,212	\$101,107,298	\$2,417,086	\$6,962	\$7,133	\$171	\$0	\$101,107,298	\$2,417,086	\$7,133	\$171	\$0	\$0
COPPERAS COVE ISD	050910	9,427	\$57,583,512	\$58,461,373	\$877,861	\$6,108	\$6,201	\$93	\$0	\$58,461,373	\$877,861	\$6,201	\$93	\$0	\$45,938
CORPUS CHRISTI ISD	178904	46,780	\$294,577,035	\$300,844,564	\$6,267,529	\$6,297	\$6,431	\$134	\$0	\$300,844,564	\$6,267,529	\$6,431	\$134	\$0	\$0
CORPUS CHRISTI MONTESSORI SCHOOL	178807	213	\$1,275,256	\$1,324,601	\$49,345	\$5,998	\$6,231	\$232	\$0	\$1,324,601	\$49,345	\$6,231	\$232	\$11,770	\$0
CORRIGAN-CAMDEN ISD	187904	1,449	\$8,705,063	\$8,987,756	\$282,693	\$6,008	\$6,203	\$195	\$0	\$8,987,756	\$282,693	\$6,203	\$195	\$0	\$0
CORSICANA ISD	175903	7,302	\$44,519,896	\$45,368,715	\$848,819	\$6,097	\$6,214	\$116	\$0	\$45,368,715	\$848,819	\$6,214	\$116	\$0	\$348,143
COTTON CENTER ISD	095902	254	\$1,686,335	\$1,750,215	\$63,880	\$6,644	\$6,896	\$252	\$0	\$1,750,215	\$63,880	\$6,896	\$252	\$0	\$0
COTULLA ISD	142901	2,126	\$16,177,072	\$16,529,215	\$352,144	\$7,609	\$7,775	\$166	\$0	\$16,529,215	\$352,144	\$7,775	\$166	\$0	\$0
COUPLAND ISD	246914	255	\$1,521,812	\$1,590,229	\$68,417	\$5,976	\$6,244	\$269	\$0	\$1,590,229	\$68,417	\$6,244	\$269	\$0	\$0
COVINGTON ISD	109903	472	\$3,143,085	\$3,210,936	\$67,850	\$6,656	\$6,799	\$144	\$0	\$3,210,936	\$67,850	\$6,799	\$144	\$0	\$8,873
CRANDALL ISD	129901	5,170	\$30,678,471	\$31,325,602	\$647,131	\$5,934	\$6,059	\$125	\$0	\$31,325,602	\$647,131	\$6,059	\$125	\$0	\$313,558
CRANE ISD	052901	1,760	\$11,349,307	\$11,581,009	\$231,702	\$6,450	\$6,581	\$132	\$1,146,404	\$12,673,665	\$1,324,358	\$7,202	\$753	\$0	\$0
CRANFILLS GAP ISD	018908	245	\$1,513,291	\$1,567,218	\$53,927	\$6,180	\$6,400	\$220	\$0	\$1,567,218	\$53,927	\$6,400	\$220	\$0	\$0
CRAWFORD ISD	161901	824	\$5,358,921	\$5,572,734	\$213,813	\$6,504	\$6,763	\$259	\$0	\$5,572,734	\$213,813	\$6,763	\$259	\$0	\$14,453
CROCKETT COUNTY CCSD	053001	1,348	\$8,774,771	\$9,028,010	\$253,239	\$6,508	\$6,696	\$188	\$127,696	\$9,149,719	\$374,948	\$6,786	\$278	\$0	\$0
CROCKETT ISD	113901	1,951	\$11,900,237	\$12,292,326	\$392,089	\$6,101	\$6,302	\$201	\$0	\$12,292,326	\$392,089	\$6,302	\$201	\$0	\$0
CROSBY ISD	101906	7,943	\$53,406,352	\$53,961,450	\$555,098	\$6,723	\$6,793	\$70	\$0	\$53,961,450	\$555,098	\$6,793	\$70	\$0	\$589,754
CROSBYTON ISD	054901	677	\$4,196,841	\$4,298,625	\$101,784	\$6,195	\$6,345	\$150	\$0	\$4,298,625	\$101,784	\$6,345	\$150	\$0	\$22,984
CROSS PLAINS ISD	030901	614	\$3,707,799	\$3,767,305	\$59,506	\$6,034	\$6,131	\$97	\$0	\$3,767,305	\$59,506	\$6,131	\$97	\$0	\$0
CROSS ROADS ISD	107904	925	\$5,640,736	\$5,854,868	\$214,132	\$6,101	\$6,333	\$232	\$0	\$5,854,868	\$214,132	\$6,333	\$232	\$0	\$0
CROSSTIMBERS ACADEMY	184801	113	\$700,976	\$709,786	\$8,810	\$6,184	\$6,261	\$78	\$0	\$709,786	\$8,810	\$6,261	\$78	\$5,109	\$0
CROWELL ISD	078901	372	\$2,518,002	\$2,588,755	\$70,752	\$6,771	\$6,961	\$190	\$0	\$2,588,755	\$70,752	\$6,961	\$190	\$0	\$0
CROWLEY ISD	220912	18,951	\$123,747,516	\$125,063,143	\$1,315,627	\$6,530	\$6,599	\$69	\$0	\$125,063,143	\$1,315,627	\$6,599	\$69	\$0	\$0
CRYSTAL CITY ISD	254901	2,813	\$19,124,976	\$19,472,539	\$347,562	\$6,798	\$6,921	\$124	\$0	\$19,472,539	\$347,562	\$6,921	\$124	\$0	\$0
CUERO ISD	062901	2,785	\$16,308,299	\$16,448,088	\$139,788	\$5,855	\$5,906	\$50	\$0	\$16,448,088	\$139,788	\$5,906	\$50	\$0	\$0
CULBERSON CNTY-ALLAMOORE ISD	055901	772	\$4,947,330	\$5,077,649	\$130,320	\$6,409	\$6,578	\$169	\$0	\$5,077,649	\$130,320	\$6,578	\$169	\$0	\$0
CUMBERLAND ACADEMY	212801	2,701	\$16,400,685	\$16,834,356	\$433,671	\$6,072	\$6,233	\$161	\$0	\$16,834,356	\$433,671	\$6,233	\$161	\$143,186	\$0
CUMBY ISD	112905	579	\$3,735,598	\$3,899,749	\$164,151	\$6,454	\$6,738	\$284	\$0	\$3,899,749	\$164,151	\$6,738	\$284	\$0	\$3,058
CUSHING ISD	174902	822	\$4,702,238	\$4,878,469	\$176,230	\$5,723	\$5,937	\$214	\$243,929	\$5,110,905	\$408,667	\$6,220	\$497	\$0	\$0
CYPRESS-FAIRBANKS ISD	101907	142,904	\$830,553,519	\$843,104,290	\$12,550,771	\$5,812	\$5,900	\$88	\$0	\$843,104,290	\$12,550,771	\$5,900	\$88	\$0	\$0
DAINGERFIELD-LONE STAR ISD	172902	1,439	\$8,943,087	\$9,338,042	\$394,955	\$6,215	\$6,489	\$274	\$0	\$9,338,042	\$394,955	\$6,489	\$274	\$0	\$0
DALHART ISD	056901	2,277	\$13,976,869	\$14,283,895	\$307,026	\$6,138	\$6,272	\$135	\$0	\$14,283,895	\$307,026	\$6,272	\$135	\$0	\$0
DALLAS ISD	057905	204,396	\$1,245,209,460	\$1,268,115,684	\$22,906,224	\$6,092	\$6,204	\$112	\$0	\$1,268,115,684	\$22,906,224	\$6,204	\$112	\$0	\$0
DAMON ISD	020910	330	\$2,123,678	\$2,226,492	\$102,814	\$6,426	\$6,737	\$311	\$0	\$2,226,492	\$102,814	\$6,737	\$311	\$0	\$0
DANBURY ISD	020904	1,134	\$7,503,652	\$7,817,282	\$313,630	\$6,614	\$6,891	\$276	\$0	\$7,817,282	\$313,630	\$6,891	\$276	\$0	\$2,941

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

Estimated Revenue Sources	2016-2017 Original Budget	2016-2017 Amended Budget	2017-2018 August 7th Board Meeting	Increase/ (Decrease) Original to Proposed Budget
5700.00 Local Sources				
5711.00 Taxes, Current Year Levy	\$32,025,467	\$32,025,467	\$32,858,616	\$833,149
5712.00 Taxes, Prior Years	-	-	-	-
5719.00 Penalties, Interest, Other Tax Revenues	-	-	-	-
5742.00 Interest Earnings	17,000	17,000	160,000	143,000
Total Local Sources	<u>32,042,467</u>	<u>32,042,467</u>	<u>33,018,616</u>	<u>\$976,149</u>
5900.00 State Sources	289,522	289,522	269,205	(\$20,317)
7900.00 Federal - Other Sources	372,568	372,568	372,167	(\$401)
	-	-	-	
Total Budgeted Revenue Sources	<u>\$32,704,557</u>	<u>\$32,704,557</u>	<u>\$33,659,988</u>	<u>\$955,431</u>
Expenditures				
71 DEBT SERVICE				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenses	-	-	-	-
6500 Debt Service	32,609,319	32,609,319	34,151,772	1,542,453
6600 Capital Outlay	-	-	-	-
71 Debt Service	<u>32,609,319</u>	<u>32,609,319</u>	<u>34,151,772</u>	<u>1,542,453</u>
Total Appropriated Expenditures	<u>\$32,609,319</u>	<u>\$32,609,319</u>	<u>\$34,151,772</u>	<u>\$1,542,453</u>
Estimated Fund Balance				
3420 Budgeted Beginning Fund Balance	4,024,969	4,024,969	4,120,207	
Budgeted Increase (Decrease) in Fund Balance	95,238	95,238	(491,784)	
3420 Estimated Ending Fund Balance	<u><u>\$4,120,207</u></u>	<u><u>\$4,120,207</u></u>	<u><u>\$3,628,423</u></u>	

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

Estimated Revenue Sources	2016-2017 Amended Budget	2017-2018 July 24th Board Meeting	2017-2018 August 7th Board Meeting	Increase/ (Decrease) 2016-2017 Original to 2017-2018 Proposed
5700.00 Local Sources				
5751.00 Food Service Activity	\$3,977,975	\$4,229,600	\$4,229,600	\$0
5744.00 Gifts and Bequests	-	-	-	-
5749.00 Miscellaneous Revenue	-	-	-	-
5754.00 Interfund Revenue; Catering	10,000	10,000	10,000	-
5742.00 Interest Earnings	2,700	15,000	15,000	-
Total Local Sources	3,990,675	4,254,600	4,254,600	-
5800.00 State Sources				
5829.00 Misc. State Program Revenues	16,000	10,000	10,000	-
5831.00 TRS/TRS-Care On-Behalf Payments	88,000	90,900	90,900	-
Total State Sources	104,000	100,900	100,900	-
5900.00 Federal Sources				
5921.00 School Breakfast Program	48,265	37,050	37,050	-
5922.00 National School Lunch Program	312,960	367,200	367,200	-
5923.00 U.S.D.A. Donated Commodities	181,000	135,000	135,000	-
Total Federal Sources	542,225	539,250	539,250	-
7000.00 Other Sources	-	-	-	-
Total Budgeted Revenue Sources	\$4,636,900	\$4,894,750	\$4,894,750	\$0
Expenditures				
35 Food Services				
6100 Payroll costs	2,139,567	2,529,436	2,529,436	-
6200 Professional & Contracted Services	335,908	347,200	347,200	-
6300 Supplies & Materials	2,346,344	2,432,500	2,432,500	-
6400 Other Operating Expenses	23,000	19,000	19,000	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	330,347	-	-	-
35 Total Food Services	5,175,166	5,328,136	5,328,136	-
Total Appropriated Expenditures	\$5,175,166	\$5,328,136	\$5,328,136	\$0
Estimated Fund Balance				
3450 Budgeted Beginning Fund Balance	1,156,895	618,629	618,629	
Budgeted Increase (Decrease) in Fund Balance	(538,266)	(433,386)	(433,386)	
3540 Budgeted Ending Fund Balance	\$618,629	\$185,243	\$185,243	

Budget Summary Report for COPPELL ISD

2016 - 17 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$59,941,211	\$4,837
12	Instructional Resources, Media Services	\$1,390,120	\$112
13	Curriculum Development & Staff Development	\$727,457	\$59
95	Payment to Juvenile Justice AEP	\$35,000	\$3
	Total:	\$62,093,788	\$5,010
Instructional Support			
21	Instructional Leadership	\$2,344,365	\$189
23	School Leadership	\$5,608,961	\$453
31	Guidance & Counseling, Evaluation	\$3,565,431	\$288
32	Social Work Services	\$164,879	\$13
33	Health Services	\$1,069,230	\$86
36	Co-curricular/ Extra-curricular Activities	\$2,379,917	\$192
	Total	\$15,132,783	\$1,221
Central Administration			
41	General Administration	\$3,460,033	\$279
District Operations			
51	Plant Maintenance & Operations	\$8,838,347	\$713
52	Security and Monitoring	\$364,697	\$29
53	Data Processing	\$3,590,680	\$290
34	Student Transportation	\$2,290,571	\$185
35	Food Services	\$5,175,166	\$418
	Total:	\$20,259,461	\$1,635
Debt Service			
71	Debt Service	\$32,609,319	\$2,631
Other			
61	Community Service	\$177,990	\$14
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$30,692,049	\$2,477
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$40,455	\$3
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$506,881	\$41
	Total:	\$31,417,375	\$2,535

2017 - 18 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$60,993,230	\$4,768
12	Instructional Resources, Media Services	\$1,490,693	\$117
13	Curriculum Development & Staff Development	\$2,643,161	\$207
95	Payment to Juvenile Justice AEP	\$35,000	\$3
	Total:	\$65,162,084	\$5,094
Instructional Support			
21	Instructional Leadership	\$2,383,961	\$186
23	School Leadership	\$5,973,020	\$467
31	Guidance & Counseling, Evaluation	\$3,820,706	\$299
32	Social Work Services	\$215,652	\$17
33	Health Services	\$1,130,629	\$88
36	Co-curricular/ Extra-curricular Activities	\$2,487,442	\$194
	Total	\$16,011,410	\$1,252
Central Administration			
41	General Administration	\$3,713,502	\$290
District Operations			
51	Plant Maintenance & Operations	\$9,141,532	\$715
52	Security and Monitoring	\$388,410	\$30
53	Data Processing	\$3,455,085	\$270
34	Student Transportation	\$2,940,571	\$230
35	Food Services	\$5,328,136	\$417
	Total:	\$21,253,734	\$1,661
Debt Service			
71	Debt Service	\$34,151,772	\$2,670
Other			
61	Community Service	\$183,057	\$14
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$37,054,389	\$2,897
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$60,000	\$5
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$553,043	\$43
	Total:	\$37,850,489	\$2,959