

**Coppell**  
**Independent School District**

**DRAFT**

**2007-08**  
**OFFICIAL BUDGET**



# 2007-08 Budget

DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT

## BOARD OF TRUSTEES

*Kathie Gaultille, President*  
*Bennett Ratliff, Vice President*  
*Cindy Warner, Secretary*  
*David Apple, Member*  
*Susie Kemp, Member*  
*Scott Orr, Member*  
*Anthony Hill, Member*

## ADMINISTRATORS

*Dr. Jeff Turner, Superintendent of Schools*  
*Sherrye Dotson, Assistant Superintendent for Curriculum and Instruction*  
*Judy Denman, Assistant Superintendent for Administration*  
*Sid Grant, CTSBO, Assistant Superintendent for Business & Support Services*  
*Kelly Penny, RTSBA, Chief Financial Officer*

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

*Kelly Penny, RTSBA, Chief Financial Officer*  
*Sid Grant, CTSBO, Assistant Superintendent for Business & Support Services*  
*Vicky Cason, Beverly Waite, Sherry Welch, Business Office Support*

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

**200 S. Denton Tap Road**  
**Coppell, Texas 75019**  
**[www.coppellisd.com](http://www.coppellisd.com)**  
**214-496-6000**

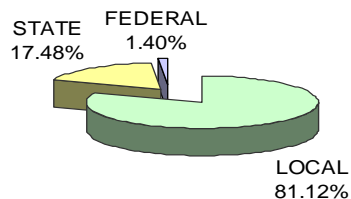
## Executive Summary

We are pleased to present the 2007-2008 budget for the Coppell Independent School District. This budget provides the financial resources necessary to offer a competitive compensation package to our employees, maintain our existing facilities, and provide necessary funds to our campuses and central departments. The allocation of funds is designed to maximize student achievement. Campus principals and staff are actively involved in making focused requests that target improved student performance.

The mission of Coppell ISD, as a global leader in educational excellence, is to ensure our students achieve personal success, develop strong moral character, and become dynamic citizens through a customized, innovative learning experience led by a visionary staff and community. 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 sources, as well as from state and federal sources.

Source of Funds - The Coppell ISD budget has been prepared using a tax rate of \$1.269 per \$100 assessed value. This tax rate will be composed of a \$1.04 tax rate for maintenance and operations and \$0.229 for debt service. Total estimated revenues are \$122,467,322. Of our revenues, 81.12% are derived from property taxes and other local sources. State revenues are 17.48% of our total revenues which is an increase from the prior year of 48.8%. Federal revenue is 1.40% of the total revenue sources. 73.02% of the revenue sources are derived from local property taxes. This is a decrease of 12.7% from the prior year.

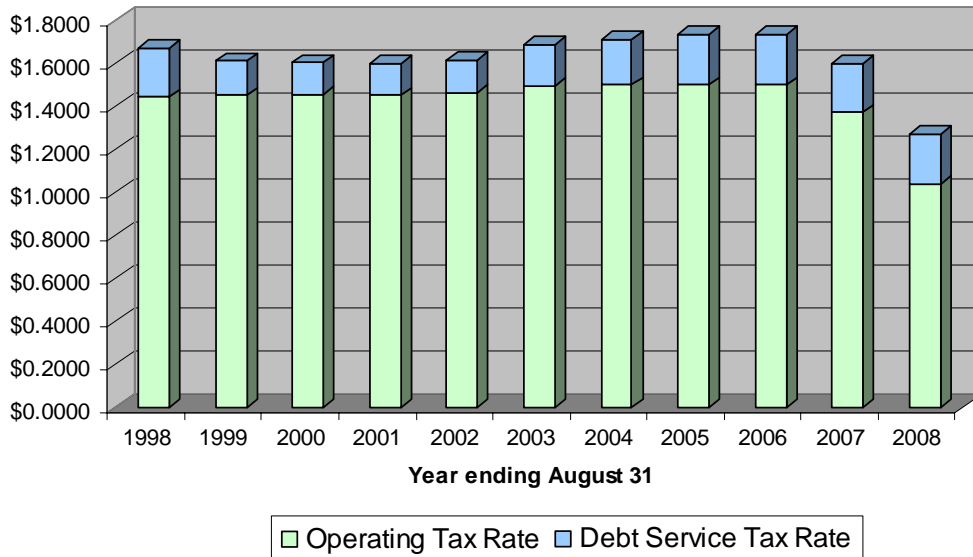
### SOURCES OF REVENUE - \$122,467,322



House Bill 1 – Under the current structure of HB1 there is no inflationary factor to cover pay raises or other increasing cost incurred by the District. The District only receives benefit from increases in assessed property value through the four “golden” pennies and Debt Service Fund. The state now receives the benefit of increased property values. This comes in the form of a discretionary four cent property tax above and beyond HB1's mandated compressed rate of \$1.00, or a total M&O rate of \$1.04. Each penny of the four cent optional dollars results in \$731,526 of additional revenue totaling approximately \$2,926,105 and is not subject to recapture. The incremental increase in the four pennies from the prior year is approximately \$357,042. This budget shows a decrease in general fund balance (excluding child nutrition) of \$1,585,771.

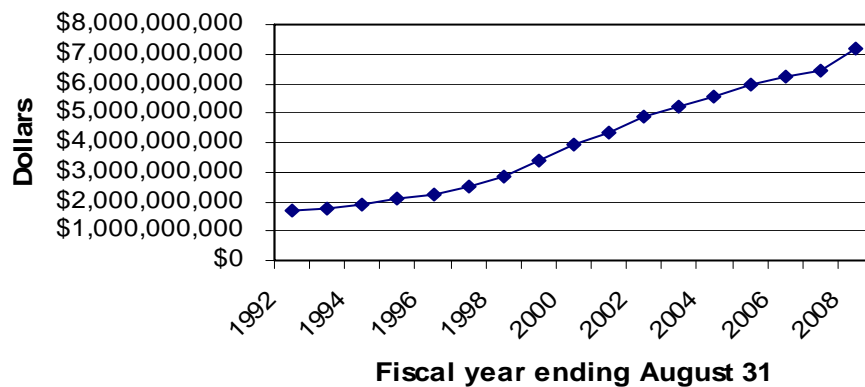
The following graph (e.g. lower portion of each bar) illustrates how the 2007-08 compressed rate of \$1.269 allows the tax payer to enjoy a maintenance and operations tax rate reduction. Taxpayers have not seen a property tax rate this low since 1993.

### CISD Tax Rates



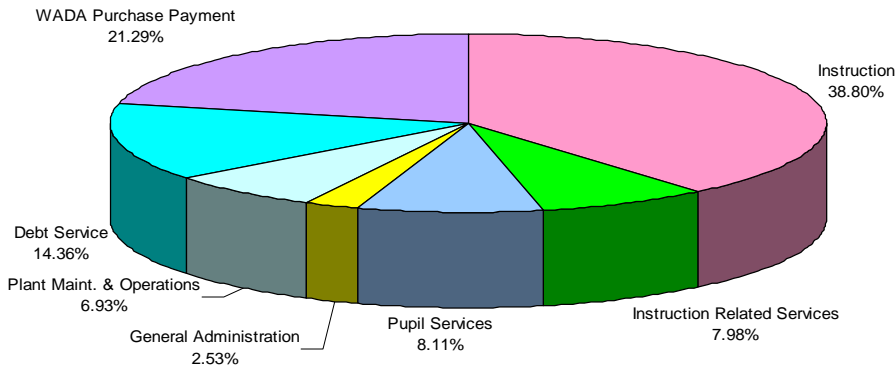
Property Values – Taxable property value in the District increased to \$7,168,635,672 from \$6,465,160,183 in the 2006-07 budget. 44.97% of our tax revenue is generated from residential value, 37.84% from commercial real property, and 17.20% from business personal property (inventory & equipment). The following table presents information on the growth of our tax roll since 1992.

### Growth in Taxable Assessed Valuation



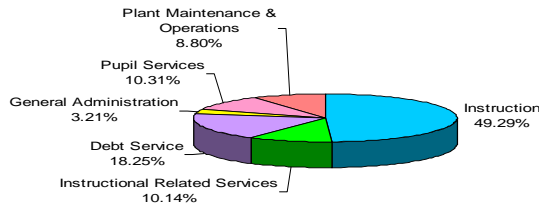
Budgeted Expenditures - Our total expenditures are budgeted at \$125,233,600. 21.29% of this amount must be used for our “Robin Hood” payment to educate students outside of our District. This is down from 26.80% in 2006-2007.

**TOTAL EXPENDITURE BUDGET - \$125,233,600**



After deducting \$26,657,443 for the “Robin Hood” payment, the budget remaining for educating our students is reduced to \$98,576,157 including debt service. Of this amount 49.29% is allocated directly for instruction while an additional 10.14% is allocated for instructional related services. 10.31% is budgeted for pupil services, 8.80% for plant maintenance and operations, 3.21% for general administration, and 18.25% for debt service.

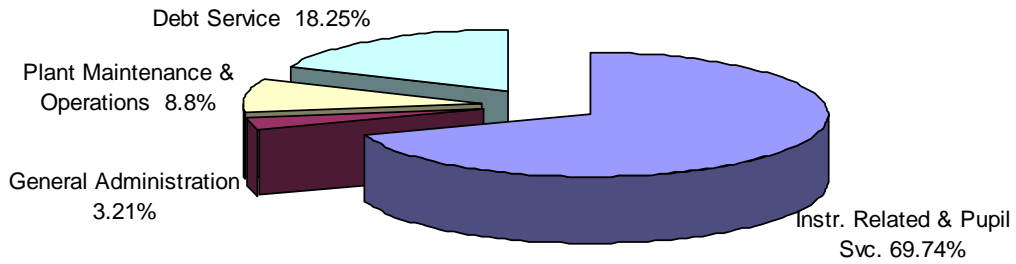
**OPERATIONS & DEBT SERVICE BUDGET - \$98,576,157**



The following graph reveals that 69.74% of our Maintenance and Operations budget is spent at the school campus for the direct benefit of students. Included in this category are direct instruction,

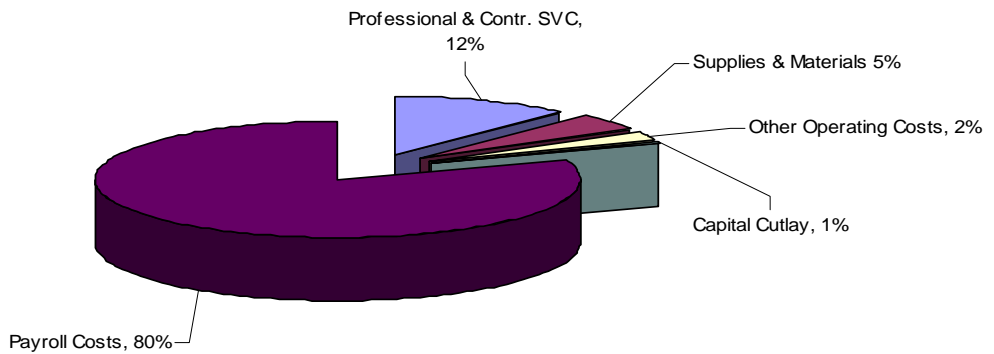
technology services, media services, health services, guidance and counseling services, child nutrition services, transportation services, campus administration, and curriculum administration.

**Maintenance & Operations and Debt Service Expenditures**  
**\$98,576,157**



The District maintenance and operations (M&O) budget after deducting our debt service obligation and the "Robin Hood" payment is \$80,589,666. 80% is dedicated for salaries and benefits, 17% for supplies and services, 2% for other operating costs, and 1% for capital outlay.

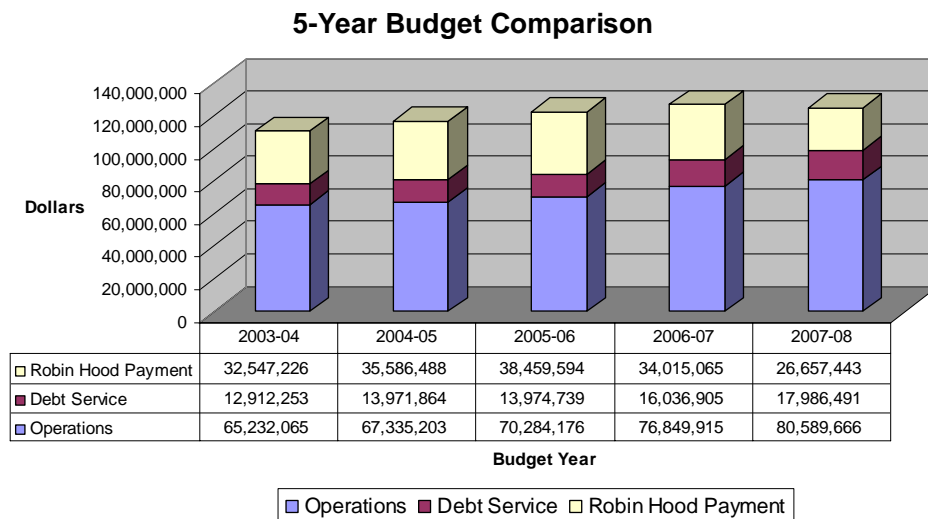
**Maintenance & Operations Expenditures**  
**\$80,589,666**  
**Excludes Debt Service & "Robin Hood" Payment**



Comparison with 2006-07 original budget – The following table provides comparison to last year's budget.

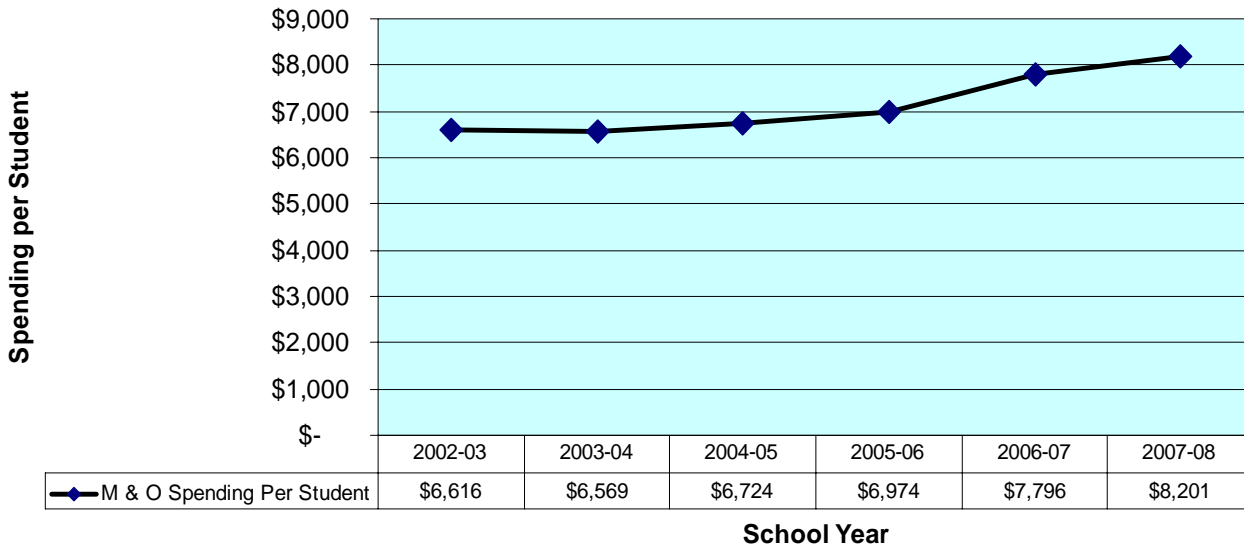
	<b>2006-07</b>	<b>2007-08</b>	<b>Difference</b>	<b>% Change</b>
Robin Hood Payment	\$34,015,065	\$26,657,443	(\$7,357,622)	-21.6%
Debt Service	16,036,905	17,986,491	1,949,586	12.2%
Personnel	61,824,393	64,916,893	3,092,500	5.0%
Contracted & Professional Services	9,218,332	9,678,292	459,960	5.0%
Supplies & Materials	3,623,902	3,780,492	156,590	4.3%
Other Operating Expenses	1,531,358	1,693,271	161,913	10.6%
Capital Outlay	651,930	520,718	(131,212)	-20.1%
<b>Total</b>	<b>\$126,901,885</b>	<b>\$125,233,600</b>	<b>(\$1,668,285)</b>	<b>-1.3%</b>

Five-Year Budget Comparison – The following graph reflects the growth of the budget during the past five years. As a result of HB1, our “Robin Hood” payment will decrease by 21.6%. Debt service expense has experienced a 39.3% increase over the past five years. Since 2003-04 our operations budget has increased by \$15.35 million or 23.5%.



The following graph presents the change in M&O spending per student from a base year of 2002-03. Spending per student in 2007-08 will be 24% above the base year. The primary reason for the increase in spending per student from 2006-07 to 2007-08 is due to salary increases.

### M&O Spending Per Student



The total budget is composed of the General Fund budget, Food Service Fund budget, Debt Service Fund budget, and Special Revenue Fund Budget. The first three budgets require official adoption by the Board of Trustees. Official Board action is not required for the Special Revenue Fund budgets, which include state and federal grants as well as the Coppell Education Foundation Fund budget. However, they are included as a part of the overall budget in order to reflect more accurately the total spending per student. They are included for information purposes only and not for official adoption. During the course of the year, the District expects to receive notification of additional federal and state grants. Not included in the overall budget are proceeds from the sale of bonds, as these funds are usually generated in a given year but not necessarily expended in the same year. Also, the amount available from year to year may vary significantly, and to include them in the regular budget would make annual comparisons difficult. The following table presents comparison of budgets according to the source of funds.

Fund	2006-07 Budget	2007-08 Budget	Change
General Fund	\$ 106,024,859	\$ 101,057,310	(\$4,967,549)
Food Service Fund	3,867,128	3,905,924	38,796
Debt Service Fund	16,036,905	17,986,491	1,949,586
Special Revenue Funds	972,993	2,283,875	1,310,882
<b>Total</b>	<b>\$ 126,901,885</b>	<b>\$ 125,233,600</b>	<b>(\$1,668,285)</b>

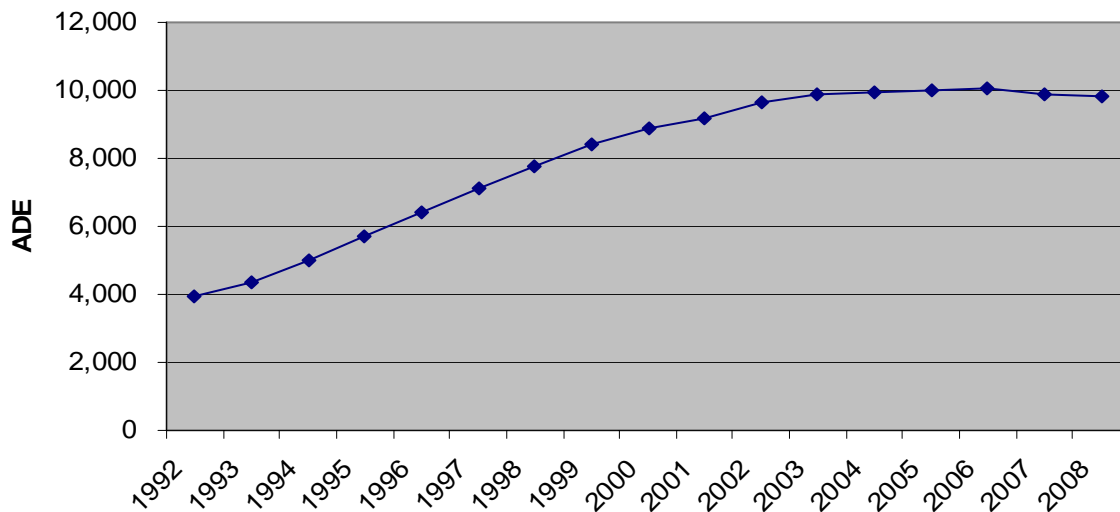
Debt Service - Our debt service payments will increase to \$17.97 million in 2007-08 from \$16.03 million in 2006-07. Our debt service tax rate will remain at \$0.229 even with the sale of \$23.04 million in bonds due to the one time use of \$1.064 million in debt service fund balance and a significant increase in property taxable values. The projected debt service fund balance as of August 31, 2008 is \$2.4 million.



Position Changes – The District has a net increase of 1.75 positions District-wide from 1,267 to 1,268.75 measured in full-time equivalent (FTE) units for 2007-08.

Expected reduction of approximately 30 students in 2007-08 –In 2006-07 the District experienced, for the first time, a decline in enrollment of 221 students. The decline in enrollment was distributed among all grade levels. Enrollment growth is anticipated to be limited until future residential developments commence. Our commercial growth will probably continue for ten to fifteen years. Information on student membership since 1992 is reflected in the following table.

### Average Daily Enrollment



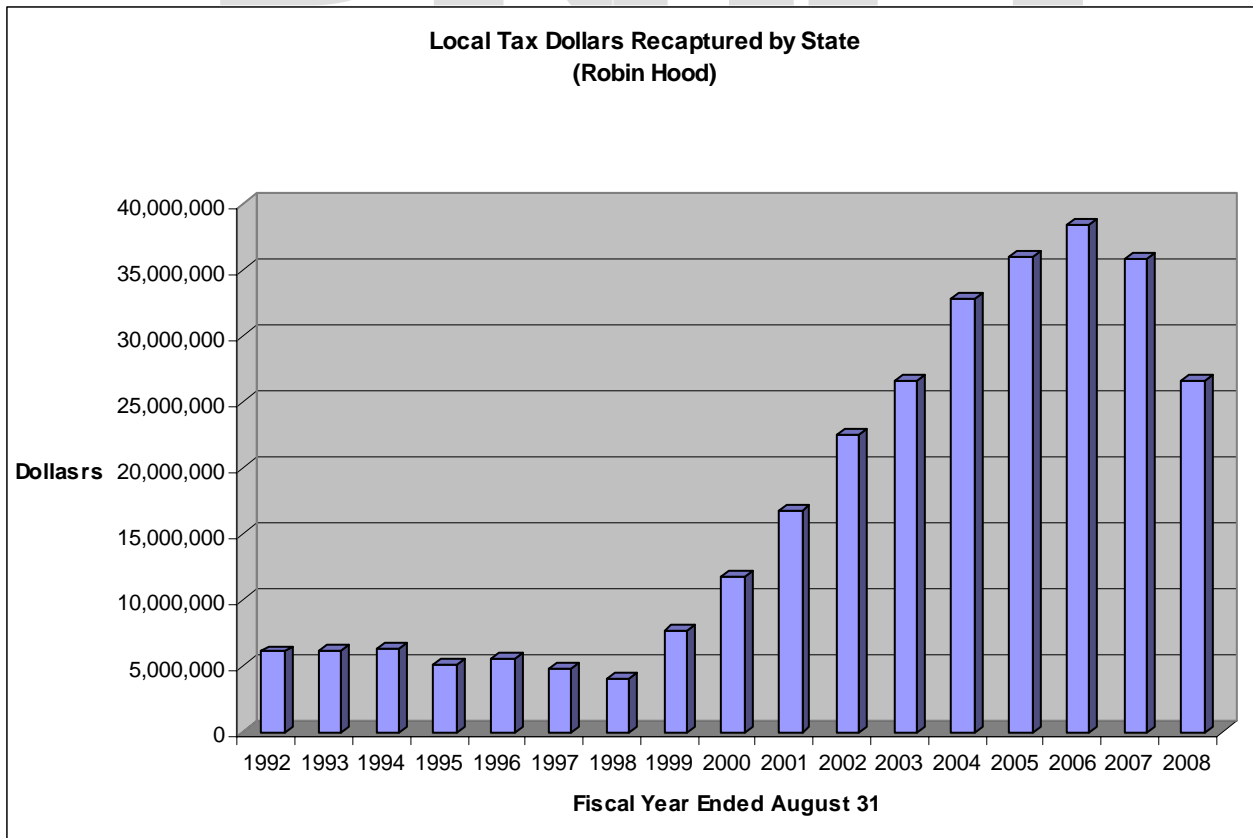
Salaries and Benefits – During the 79<sup>th</sup> legislative session, HB 1 Rider 86 allows for \$23.63 per WADA for educator raises. The District elected to implement this rider by giving each employee on Schedule B, 27, & 27A a \$300 local increment/stipend, in addition to a 3% increase in base salary. In order to remain competitive in salaries and benefits this budget includes funding for raises as follows:

- Teachers, nurses, counselors, and librarians – 3% increase from base salary, plus a state provided \$300 increase as a local increment/stipend.
- Administrative employees – 3% increase from base salary.
- Paraprofessional employees – 3% increase from base salary.
- Auxiliary employees – 3% increase from current rate of pay.

The budget includes the cost of a TRS1 Active Care rate increase of \$17.00 per month. The employer’s contribution of TRS1 will increase to \$266 from \$249 per month, totaling a \$20,808 annual increase in healthcare cost. This increase will pay 100% of the employee’s cost of insurance for the TRS1 plan.

Chapter 41 WADA Purchase – For the seventeenth year, the District will pay significant local tax dollars to educate students outside our District. During the past sixteen years, CISD has had to use over \$264,000,000 of local tax dollars to educate students outside of our District. This year we have budgeted \$26,657,443 to be remitted to our partner school districts via the Region 10 Education

Service Center or directly to the State. This is about \$7.3 million less than our payment of approximately \$34 million in 2006-07. Approximately 36.4% of each maintenance and operations tax dollar we collect must be sent out of the District to educate students in other districts. The amount decreased from the prior year's 38.6%. This is equivalent to 36.4 cents of our M&O tax rate. The above amount is appropriated in Function 91 and is calculated based on an estimate of our 2007-08 weighted average daily attendance (WADA). The District's actual obligation will be based on PEIMS attendance data submitted to the Texas Education Agency in June 2008. The graph reflects the Districts "Robin Hood" payments over the last seventeen years.



Fund Balance - We anticipate approximately a \$22 million fund balance in the General Fund on September 1, 2007. The estimated General Fund balance on August 31, 2008, is expected to be approximately \$20.4 million. As a school district receiving minimal state funding assistance, we rely heavily on property tax revenue to pay for our operating expenditures. The bulk of our tax collections are received between December 15 and January 31. We do receive some revenue from September 1 through December 15. Along with this revenue, we use our carryover fund balance to make payroll and pay other necessary expenses during that time.

Contributions from the City of Coppell – CISD very much appreciates the significant contributions made by the City of Coppell toward the education of our students. Thanks to the contributions made possible by the elected City officials and administrative staff, we are able to provide the following programs in this budget:

- \$90,000 in local revenue to pay for school crossing guards within the city limits.
- Five SRO/DARE officers from the Coppell Police Department at secondary schools.
- Over \$3 million in grants from the City Sales Tax Dollars for Education.

City Sales Tax Dollars for Education – On August 11, 2001, Coppell voters approved adoption of a sales and use tax, for a four-(4) year period, at the rate of ½ % to finance programs for publicly funded education institutions for the Coppell Educational Development Corporation (CEDC) for the promotion of literacy, foreign language, and career technology for the development of a skilled workforce. Coppell ISD will be entitled to about 92.68% of the sales tax generated for this purpose. The remaining amount will be allocated to Carrollton–Farmers Branch ISD, Lewisville ISD, and any charter schools that serve students residing in the city. Included in this budget are the following grants submitted to the CEDC which total in excess of \$3 million:

- English as a Second Language (ESL) & Bilingual – Provides funding for 26 teachers and aides serving all campuses except Valley Ranch Elementary.
- Literacy Program – 13 literacy teachers serving the 9 elementary campuses and 4 secondary schools located within the city of Coppell.
- \$126,000 for library books for the 13 schools within the city of Coppell.
- Funding for 13 CHS Spanish teachers and 3 middle school Spanish teachers.

Capital Outlay – Included in this budget are the following capital outlay dollars:

- \$256,756 in state funding for replacement computers and other technology hardware.
- \$132,205 for library books for all schools.
- \$50,000 for band instruments.
- \$67,700 for replacement maintenance trucks.
- \$29,000 for Skid Loader with backhoe.
- \$25,000 Chair seat backs for softball complex (Funded out of normal athletic allotment).
- \$12,000 Timing system for swimming (Funded out of normal athletic allotment).
- \$2,500 Sky Hawk lightning detection system (Funded out of normal athletic allotment).
- \$4,000 Mats to cover track (Funded out of normal athletic allotment).

Other Exhibits in the Budget – Again this year we have presented schedules and graphs, which will provide the reader with additional information related to the budget. Exhibits included in the budget are:

- Comparison of 2006-07 and 2007-08 authorized positions by function along with new positions added.
- Description of the various fund and functional units contained in the budget.
- Information on the various District pay schedules.
- District organization chart.
- Enrollment history since 1980.
- Assessed valuation and tax rate history since 1985.

FIRST - Every school district in Texas is required to prepare an annual financial management report that includes the following: The District's financial management performance rating provided by the Texas Education Agency (TEA) based on its comparison with 26 indicators established by the Commissioner of Education for the state's new Financial Accountability System.

There are now two separate indicators for the 65% rule. The 65% rule refers to the requirement that school district should be spending a minimum of 65% of their operating budget on "instruction". The two indicators related to this requirement are numbered 13 and 14 and will count only 3 points each. Indicator 13 will follow the NCES standard for calculation of the 65% instructional expenditure amount and Indicator 14 will be a modified version of the NCES standard. If indicator 13 is answered "No", a school district may publish their check register (excluding payroll items) to receive full credit or 3 points for this indicator. The two indicators that will implement the 65% rule for 2007-2008 are:

13. Was The Percent Of Operating Expenditures Expended For Instruction More Than or Equal to 65%? (Functions 11, 36, 93 and 95) (This is phased in over three years: 55% for 2006-2007; 60% for 2007-2008; and 65% for 2008-2009)

14. Was The Percent Of Operating Expenditures Expended For Instruction More Than or Equal to 65%? (Functions 11, 12, 31, 33, 36, 93, and 95)

Based upon data for the 2007-2008 budget, EDPro (software accounting system) indicates the District is currently at 63.01% for indicator #13 and 69.04% for indicator #14. The District anticipates meeting the minimum standard for 2007-08 of 60%. Currently in 2006-2007, actual expenditures within EDPro, as of August 15, 2007, indicate the District meets the 55% rule. Indicator #13, actual expenditures, reflect 62.83% and indicator #14 reflects 68.43%. The District was ranked Superior by Texas Education Agency, meeting 100% of the required standards for 2005-2006.

Future Outlook of School Finance – Although the state legislature has passed laws to provide property tax relief to homeowners and businesses, it is debatable as to whether there will be sufficient dollars in the system to continue to fund the commitments made with HB1 (e.g. greater property tax relief to tax payers with the state sharing a greater cost of educating students). One of the major issues with HB1 that is already being realized is it provides limited new funds to meet the additional fund demands of inflation, teacher pay raises, increasing cost of utilities and health care. The District is only guaranteed a fixed amount of state funds per student. Therefore, the only way to receive additional state aid is through student growth. CISD can expect to exhaust its capacity to generate the dollars needed to educate the students beyond the next two years.

**COPPELL INDEPENDENT SCHOOL DISTRICT  
2007-08 BUDGET SUMMARY**

**MAINTENANCE & OPERATIONS AND DEBT SERVICE FUNDS**

2007-08 revenues & expenditures include \$26,657,443 that is collected from local CISD taxpayers and remitted to the Texas Education Agency in accordance with the requirements of Chapter 41 of the Texas Education Code.

<b>EXPENDITURE GROUP</b>	<b>CODE</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Dollar Change</b>	<b>Percent Change</b>
PAYROLL COSTS	6100	\$61,824,393	\$64,916,893	\$3,092,500	5.0%
PROFESSIONAL & CONTRACTED SERVICE	6200	43,233,397	36,335,735	(6,897,662)	-16.0%
SUPPLIES & MATERIALS	6300	3,623,902	3,780,492	156,590	4.3%
OTHER OPERATING COSTS	6400	1,531,358	1,693,271	161,913	10.6%
DEBT SERVICE	6500	16,036,905	17,986,491	1,949,586	12.2%
CAPITAL OUTLAY	6600	651,930	520,718	(131,212)	-20.1%
<b>TOTAL EXPENDITURES</b>		<b>\$126,901,885</b>	<b>\$125,233,600</b>	<b>(\$1,668,285)</b>	<b>-1.3%</b>

**REVENUE GROUP**

LOCAL TAXES	5710	\$103,031,615	\$89,924,448	(\$13,107,167)	-12.7%
OTHER LOCAL REVENUE	5700	8,381,751	9,424,585	1,042,834	12.4%
STATE REVENUE	5800	14,388,283	21,410,788	7,022,505	48.8%
FEDERAL REVENUE	5900	1,128,446	1,707,501	579,055	51.3%
<b>TOTAL REVENUE</b>		<b>\$126,930,095</b>	<b>\$122,467,322</b>	<b>(\$4,462,773)</b>	<b>-3.5%</b>

**FUND BALANCE POSITION**

	<b>General Fund &amp; Food Service</b>	<b>Debt Service</b>	<b>Special Revenue Funds</b>	<b>Total</b>
ESTIMATED FUND BALANCE September 1, 2007	\$22,500,000	\$3,500,000	\$0	\$26,000,000
REVENUES	103,261,639	16,921,808	2,283,875	122,467,322
EXPENDITURES	(104,963,234)	(17,986,491)	(2,283,875)	(125,233,600)
PROJECTED FUND BALANCE August 31, 2008	\$20,798,405	\$2,435,317	\$0	\$23,233,722
CHANGE IN FUND BALANCE	(\$1,701,595)	(\$1,064,683)	\$0	(\$2,766,278)

ADDITIONAL FUNDING SOURCES:  
SALE OF LAND

ADJUSTED GENERAL FUND BALANCE 8/31/08	\$20,414,229
FOOD SERVICE FUND BALANCE 8/31/08	\$384,176

**Budget based on \$1.269 tax rate and tax roll of \$7,168,635,672**

**COPPELL INDEPENDENT SCHOOL DISTRICT  
2007-08 BUDGET SUMMARY  
MAINTENANCE & OPERATIONS AND DEBT SERVICE FUNDS**

DRAFT

	District Operations	Debt Service	Robin Hood	Total	Percent
<b><u>SOURCES OF FUNDS</u></b>					
Local Taxes	\$ 46,345,197	\$ 16,271,808	\$ 26,657,443	\$ 89,274,448	72.3%
Other Local Revenue	9,424,585	650,000		10,074,585	8.2%
State Revenue	21,410,788			21,410,788	17.3%
Federal Revenue	1,707,501			1,707,501	1.4%
Use of Fund Balance		\$ 1,064,683		1,064,683	0.9%
<b>Total Sources of Funds</b>	<b>\$ 78,888,071</b>	<b>\$ 17,986,491</b>	<b>\$ 26,657,443</b>	<b>\$ 123,532,005</b>	<b>100.0%</b>

**USES OF FUNDS**

**Instructional Related & Pupil Services**

11 Instruction	48,452,303			48,452,303	39.2%
12 Instr. Resource & Media Services	1,227,130			1,227,130	1.0%
13 Instructional Staff Development	609,079			609,079	0.5%
21 Instructional Leadership	1,819,208			1,819,208	1.5%
23 School Leadership	4,421,021			4,421,021	3.6%
31 Guidance, Counseling & Evaluation	3,050,649			3,050,649	2.5%
32 Social Services	0			0	0.0%
33 Health Services	640,448			640,448	0.5%
34 Student (Pupil) Transportation	912,890			912,890	0.7%
35 Food Services	3,905,924			3,905,924	3.2%
36 Cocurricular/Extracurricular Activities	1,923,445			1,923,445	1.6%
52 Security & Monitoring Services	191,908			191,908	0.2%
53 Data Processing Services	1,457,072			1,457,072	1.2%
93 Payments to Fiscal Agent	99,500			99,500	0.1%
95 Payments to JJAEP	33,970			33,970	0.0%
<b>Total Instructional Related &amp; Pupil Services</b>	<b>\$ 68,744,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,744,547</b>	<b>55.6%</b>

**Plant Maintenance & Operations**

51 Plant Maintenance & Operations	\$ 8,678,308			\$ 8,678,308	7.0%
-----------------------------------	--------------	--	--	--------------	------

**General Administration**

41 General Administration	3,040,801			3,040,801	2.5%
61 Community Services	126,010			126,010	0.1%
	<b>\$ 3,166,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,166,811</b>	<b>2.6%</b>

**Debt Service**

71 Debt Service		\$ 17,986,491		\$ 17,986,491	14.6%
-----------------	--	---------------	--	---------------	-------

**Contracted Instructional Services Between School Districts**

Contr. Instr. Svc. Between School Districts			\$ 26,657,443	\$ 26,657,443	21.6%
Increase/(Decrease) in Fund Balance	(1,701,595)			\$ (1,701,595)	-1.4%

**Total Uses of Funds**

	<b>\$ 78,888,071</b>	<b>\$ 17,986,491</b>	<b>\$ 26,657,443</b>	<b>\$ 123,532,005</b>	<b>100.0%</b>
--	----------------------	----------------------	----------------------	-----------------------	---------------

**COPPELL INDEPENDENT SCHOOL DISTRICT  
FOR SCHOLASTIC YEAR 2007-08**

**ESTIMATED REVENUES**

DRAFT

	<b>General Fund 199</b>	<b>Food Service Fund 240</b>	<b>Special Revenue Funds 222 - 498</b>	<b>Debt Service Fund 521</b>	<b>Memorandum Totals</b>
<b>5700.00 <u>Local</u></b>					
5711.00 Taxes, Current Year Levy	73,152,640			16,271,808	89,424,448
5712.00 Taxes, Prior Years					0
5719.00 Penalties, Interest, Other Tax Revenues	500,000				500,000
5722.00 Shared Services Arrangements					0
5735.00 Tuition; Summer School					0
5735.21 Superintendents Scholar Program					0
5739.00 Other Tuition From Patrons			0		0
5739.21 Tuition; Summer Enrichment					0
5751.00 Food Service Activity		3,109,850			3,109,850
5752.00 Athletic Activity	253,900				253,900
5754.00 Interfund Revenue; Catering					0
5742.00 Interest Earnings	1,800,000	50,000		650,000	2,500,000
5743.00 Rent from School Facilities	125,000				125,000
5744.00 Gifts & Bequests			38,717		38,717
5744.00 CEDC Sales Tax Grants	2,997,798				2,997,798
5745.00 Insurance Recovery					0
5749.00 Miscellaneous Revenue	15,000				15,000
5749.05 Revenue from City of Coppell	90,000				90,000
5749.06 Sprint Tower Revenue	19,320				19,320
5749.07 Parking Fees	55,000				55,000
5749.08 Co/Extra Curricular Fees	165,000				165,000
5749.09 Transportation Fees	55,000				55,000
<hr/>					
5700 TOTAL LOCAL	79,228,658	3,159,850	38,717	16,921,808	99,349,033
<hr/>					
<b>5800.00 <u>State</u></b>					
5811.00 Available School Fund	3,263,843				3,263,843
5812.00 HB1 Additional Aid (\$110)					0
5812.00 Foundation School Fund (Inc HS Allot)	13,890,795		774,091		14,664,886
5829.00 Misc. State Program Revenues		21,000	297,816		318,816
5831.00 TRS/TRS-Care On-Behalf Payments	3,088,243	75,000			3,163,243
5839.00 Misc. State Revenues - Not TEA					0
<hr/>					
5800 TOTAL STATE	20,242,881	96,000	1,071,907	0	21,410,788
<hr/>					
<b>5900.00 <u>Federal</u></b>					
5921.00 School Breakfast Program		32,500			32,500
5922.00 National School Lunch Program		361,750			361,750
5923.00 U.S.D.A. Donated Commodities		140,000			140,000
5929.00 Other Federal Revenues			1,165,251		1,165,251
5932.00 Medicaid Administrative Claims			8,000		8,000
<hr/>					
5900 TOTAL FEDERAL	0	534,250	1,173,251	0	1,707,501
<hr/>					
5000.00 Total Estimated Revenues	99,471,539	3,790,100	2,283,875	16,921,808	122,467,322

**COPPELL INDEPENDENT SCHOOL DISTRICT  
FOR SCHOLASTIC YEAR 2007-08  
APPROPRIATED EXPENDITURES AND FUND BALANCES**

	General Fund 199	Food Service Fund 240	Special Revenue Funds 211 - 498	Debt Service Fund 521	Memorandum Totals
<b>11 Instruction</b>					
6100 Payroll costs	44,905,529		1,442,606		46,348,135
6200 Professional & Contracted Services	501,735		4,000		505,735
6300 Supplies & Materials	913,784		88,000		1,001,784
6400 Other Operating Expenses	286,431		4,000		290,431
6500 Debt Service			0		0
6600 Capital Outlay	50,000		256,218		306,218
11 Total Instruction	46,657,479	0	1,794,824	0	48,452,303
<b>12 Instructional Resource &amp; Media Services</b>					
6100 Payroll costs	1,031,764		0		1,031,764
6200 Professional & Contracted Services	26,488		0		26,488
6300 Supplies & Materials	167,428		0		167,428
6400 Other Operating Expenses	1,450		0		1,450
6500 Debt Service			0		0
6600 Capital Outlay			0		0
12 Total Inst. Resource & Media Services	1,227,130	0	0	0	1,227,130
<b>13 Curriculum &amp; Instructional Staff Development</b>					
6100 Payroll costs	256,152		52,552		308,704
6200 Professional & Contracted Services	175,122		1,500		176,622
6300 Supplies & Materials	20,105		0		20,105
6400 Other Operating Expenses	95,075		8,573		103,648
6500 Debt Service			0		0
6600 Capital Outlay			0		0
13 Total Curr. & Inst. Staff Development	546,454	0	62,625	0	609,079
<b>21 Instructional Leadership</b>					
6100 Payroll costs	1,717,811		0		1,717,811
6200 Professional & Contracted Services	22,200		0		22,200
6300 Supplies & Materials	39,287		0		39,287
6400 Other Operating Expenses	39,910		0		39,910
6500 Debt Service			0		0
6600 Capital Outlay			0		0
21 Total Instructional Leadership	1,819,208	0	0	0	1,819,208
<b>23 School Leadership</b>					
6100 Payroll costs	4,286,814		0		4,286,814
6200 Professional & Contracted Services	6,860		0		6,860
6300 Supplies & Materials	30,490		0		30,490
6400 Other Operating Expenses	96,857		0		96,857
6500 Debt Service			0		0
6600 Capital Outlay			0		0
22 School Leadership	4,421,021	0	0	0	4,421,021
<b>31 Guidance, Counseling &amp; Evaluation Services</b>					
6100 Payroll costs	2,503,780		387,709		2,891,489
6200 Professional & Contracted Services	68,440		0		68,440
6300 Supplies & Materials	77,380		0		77,380
6400 Other Operating Expenses	13,340		0		13,340
6500 Debt Service			0		0
6600 Capital Outlay			0		0
31 Total Guidance, Counseling & Eval. Svcs.	2,662,940	0	387,709	0	3,050,649



	General Fund 199	Food Service Fund 240	Special Revenue Funds 211 - 498	Debt Service Fund 521	Memorandum Totals
<b>32 Social Services</b>					
6100 Payroll costs			0		0
6200 Professional & Contracted Services			0		0
6300 Supplies & Materials			0		0
6400 Other Operating Expenses			0		0
6500 Debt Service			0		0
6600 Capital Outlay			0		0
33 Total Social Services	0	0	0	0	0
<b>33 Health Services</b>					
6100 Payroll costs	621,910		0		621,910
6200 Professional & Contracted Services	2,310		0		2,310
6300 Supplies & Materials	14,988		0		14,988
6400 Other Operating Expenses	1,240		0		1,240
6500 Debt Service			0		0
6600 Capital Outlay			0		0
33 Total Health Services	640,448	0	0	0	640,448
<b>34 Student (Pupil) Transportation</b>					
6100 Payroll costs			0		0
6200 Professional & Contracted Services	903,890		0		903,890
6300 Supplies & Materials	9,000		0		9,000
6400 Other Operating Expenses			0		0
6500 Debt Service			0		0
6600 Capital Outlay			0		0
34 Total Student (Pupil) Transportation	912,890	0	0	0	912,890
<b>35 Food Services</b>					
6100 Payroll costs		1,758,769	0		1,758,769
6200 Professional & Contracted Services		337,705	0		337,705
6300 Supplies & Materials		1,717,300	0		1,717,300
6400 Other Operating Expenses		17,150	0		17,150
6500 Debt Service			0		0
6600 Capital Outlay		75,000	0		75,000
35 Total Food Services	0	3,905,924	0	0	3,905,924
<b>36 Cocurricular/Extracurricular Activities</b>					
6100 Payroll costs	1,174,748		0		1,174,748
6200 Professional & Contracted Services	129,105		0		129,105
6300 Supplies & Materials	201,213		0		201,213
6400 Other Operating Expenses	374,879		0		374,879
6500 Debt Service			0		0
6600 Capital Outlay	43,500		0		43,500
36 Total Co/Extracurricular Activities	1,923,445	0	0	0	1,923,445
<b>41 General Administration</b>					
6100 Payroll costs	1,825,387		38,717		1,864,104
6200 Professional & Contracted Services	875,252		0		875,252
6300 Supplies & Materials	82,747		0		82,747
6400 Other Operating Expenses	218,698		0		218,698
6500 Debt Service			0		0
6600 Capital Outlay			0		0
41 Total General Administration	3,002,084	0	38,717	0	3,040,801

	General Fund 199	Food Service Fund 240	Special Revenue Funds 211 - 498	Debt Service Fund 521	Memorandum Totals
<b>51 Plant Maintenance &amp; Operations</b>					
6100 Payroll costs	1,926,330		0		1,926,330
6200 Professional & Contracted Services	5,977,740		0		5,977,740
6300 Supplies & Materials	266,570		0		266,570
6400 Other Operating Expenses	411,668		0		411,668
6500 Debt Service			0		0
6600 Capital Outlay	96,000		0		96,000
51 Total Plant Maintenance & Operations	8,678,308	0	0	0	8,678,308
<b>52 Security &amp; Monitoring Services</b>					
6100 Payroll costs	152,833		0		152,833
6200 Professional & Contracted Services	37,075		0		37,075
6300 Supplies & Materials	2,000		0		2,000
6400 Other Operating Expenses			0		0
6500 Debt Service			0		0
6600 Capital Outlay			0		0
52 Total Security & Monitoring Services	191,908	0	0	0	191,908
<b>53 Data Processing Services</b>					
6100 Payroll costs	721,272		0		721,272
6200 Professional & Contracted Services	565,100		0		565,100
6300 Supplies & Materials	148,700		0		148,700
6400 Other Operating Expenses	22,000		0		22,000
6500 Debt Service			0		0
6600 Capital Outlay	0		0		0
53 Total Data Processing Services	1,457,072	0	0	0	1,457,072
<b>61 Community Services</b>					
6100 Payroll costs	112,210		0		112,210
6200 Professional & Contracted Services	9,800		0		9,800
6300 Supplies & Materials	1,500		0		1,500
6400 Other Operating Expenses	2,500		0		2,500
6500 Debt Service			0		0
6600 Capital Outlay			0		0
61 Total Community Services	126,010	0	0	0	126,010
<b>71 Debt Service</b>					
6100 Payroll costs					0
6200 Professional & Contracted Services					0
6300 Supplies & Materials					0
6400 Other Operating Expenses					0
6500 Debt Service				17,986,491	17,986,491
6600 Capital Outlay					0
71 Total Debt Service	0	0	0	17,986,491	17,986,491
<b>81 Facilities Acquisition &amp; Construction</b>					
6100 Payroll costs					0
6200 Professional & Contracted Services					0
6300 Supplies & Materials					0
6400 Other Operating Expenses					0
6500 Debt Service					0
6600 Capital Outlay					0
81 Total Facilities Acquisition & Construction	0	0	0	0	0

General Fund 199	Food Service Fund 240	Special Revenue Funds 211 - 498	Debt Service Fund 521	Memorandum Totals
------------------------	--------------------------------	--	--------------------------------	----------------------

**91 Contracted Instructional Services**

**Between School Districts**

6100 Payroll Costs					
6200 Professional & Contracted Services	26,657,443				26,657,443
6300 Supplies & Materials					0
6400 Other Operating Expenses					0
6500 Debt Service					0
6600 Capital Outlay					0
91 Total contracted Instructional Services	26,657,443	0	0	0	26,657,443

**93 Payments to Fiscal Agent/Member**

**Districts of Shared Services Arrangements**

6100 Payroll costs					0
6200 Professional & Contracted Services					0
6300 Supplies & Materials					0
6400 Other Operating Expenses	99,500				99,500
6500 Debt Service					0
6600 Capital Outlay					0
93 Total payments to fiscal agent/member	99,500	0	0	0	99,500

**95 Payments to Juvenile Justice Alternative Education Program**

6100 Payroll costs					0
6200 Professional & Contracted Services	33,970				33,970
6300 Supplies & Materials					0
6400 Other Operating Expenses					0
6500 Debt Service					0
6600 Capital Outlay					0
93 Total payments to JJAEP	33,970	0	0	0	33,970

**Total Appropriated Expenditures**

101,057,310	3,905,924	2,283,875	17,986,491	125,233,600
-------------	-----------	-----------	------------	-------------

Operating Transfer Out

**ESTIMATED FUND BALANCES**

3600 Beginning Fund Balance 9/1/07	22,000,000	500,000	0	3,500,000	26,000,000
3600 Ending Fund Balance 8/31/08	20,414,229	384,176	0	2,435,317	23,233,722
Increase (Decrease) in Fund Balance	(1,585,771)	(115,824)	0	(1,064,683)	(2,766,278)







## FUND CODES

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

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

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

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

*FUND 222 – NATIONAL AND COMMUNITY SERVICE TRUST ACT – LEARN AND SERVE AMERICA* – This fund classification is to be used to account, on a project basis, for funds allocated for enabling students to apply classroom learning to real life experiences.

*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.

*FUND 226 - IDEA - PART B, DISCRETIONARY* - This fund classification is to be used to account, on a project basis, for funds used to support an Education Service Center (ESC) special education component and also:

- Targeted support to LEAs
- Regional Day School Programs for the Deaf
- Private residential placements
- Priority projects
- Other emerging needs

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

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

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

*FUND 262 - TITLE II, PART D, SUBPART 1, ENHANCING EDUCATION THROUGH TECHNOLOGY* - This fund classification is to be used to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement (P. L. 107-110, Title II, Part D, Subpart 1) (84.318) (U.S. Department of Education).

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

*FUND 269 - TITLE V, PART A – INNOVATIVE PROGRAMS* - This fund classification is to be used to account, on a project basis, for funds granted to implement or expand innovative assistance programs to improve student, teacher, and school performance through a variety of local reform and improvement activities. This program is authorized under P.L. 107-110 (84.298) (U.S. Department of Education).

*FUND 397 – ADVANCED PLACEMENT INCENTIVES* - This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

*FUND 404 – STUDENT SUCCESS INITIATIVE* - This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAAS reading standard by the end of the third grade.

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



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

*FUND 521 – 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.

Source: Texas Education Agency – Financial Accountability System Resource Guide

## **RELATIONSHIP OF FUNCTIONAL UNITS**

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

### ***Function 11 - Instruction***

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

### ***Function 12 - Instructional Resources and Media Services***

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

### ***Function 13 - Curriculum Development and Instructional Staff Development***

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 inservice 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, Counseling and Evaluation Services***

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

### ***Function 32 – Social Work Services***

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

### ***Function 33 - Health Services***

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

### ***Function 34 - Student (Pupil) Transportation***

This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures for transportation specifically for purposes of serving students in programs such as bilingual education, career and technology, special education, etc., are to

be recorded in function 34 with the appropriate program intent code. Transporting students to and from co-curricular/extracurricular activities are function 36 costs. Transporting students to and from field trips are function 11 costs.

### ***Function 35 - Food Service***

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

### ***Function 36 – Co-curricular/Extracurricular Activities***

This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to delivery of services for Function 11, the Function code 30 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

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

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

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

### ***Function 41 - General Administration***

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

### ***Function 51 - Plant 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 (PC's) 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 – Payments to Fiscal Agent/Member Districts of 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.

COPPELL INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF AUTHORIZED POSITIONS  
2007-08

Function No. & Name	2006-07 Budget			2007-08 Budget			Change		
	Para- Professional	Professional	Auxiliary	Professional	Professional	Auxiliary	Professional	Professional	Auxiliary
11 Instruction	740.5	84.5		763.75	64.5		23.25	-20	0
12 Instructional Resource & Media Services	12.5	6.5		13.5	6		1	-0.5	0
13 Curriculum & Instructional Staff Development	0.5	1		0.5	1		0	0	0
21 Instructional Leadership	11	8		11	8		0	0	0
23 School Leadership	39	31		40	31		1	0	0
31 Guidance, Counseling & Evaluation Services	40	3		37.5	3		-2.5	0	0
33 Health Services	8	7		8	7		0	0	0
34 Student (Pupil) Transportation	0	0		0	0		0	0	0
35 Food Services	1	3	88	1	3	88	0	0	0
36 Cocurricular/Extracurricular Activities	4	1		4	1		0	0	0
41 General Administration	10	17		10	17		0	0	0
51 Plant Maintenance & Operations	5	7	106.5	5	7	106	0	0	-0.5
52 Security & Monitoring Services			18			18	0	0	0
53 Data Processing Services	2	11		2	11		0	0	0
61 Community Services		1			1		0	0	0
Total Positions per Category	873.5	181	212.5	896.25	160.5	212	22.75	-20.5	-0.5

Total Positions

1267

1268.75

1.75

Function 51: Four professional employees are ARAMark employees and 68 custodians are ARAMark employees.

## Staff Comparison - 2006-07 vs. 2007-08

	2006-07	2007-08	Change
Coppell High School	251.00	261.00	10.00
Education Annex	8.00	9.00	1.00
Coppell Middle School - East	71.00	71.00	0.00
Coppell Middle School - West	82.00	82.00	0.00
Coppell Middle School - North	76.00	77.00	1.00
Pinkerton Elementary	32.70	31.70	-1.00
Lee Elementary	42.10	38.10	-4.00
Austin Elementary	50.00	47.50	-2.50
Mockingbird Elementary	44.50	47.00	2.50
Wilson Elementary	47.60	43.10	-4.50
Lakeside Elementary	44.50	47.50	3.00
Town Center Elementary	47.50	42.50	-5.00
Cottonwood Creek Elementary	44.00	44.00	0.00
Valley Ranch Elementary	51.10	44.60	-6.50
Denton Creek Elementary	43.50	46.00	2.50
Administration	52.50	50.50	-2.00
Technology	12.00	12.00	0.00
All District or unassigned	40.50	48.25	7.75
General Services	3.00	3.00	0.00
Custodial	78.50	78.00	-0.50
Child Nutrition	92.00	92.00	0.00
Maintenance	36.00	36.00	0.00
Crossing Guards	17.00	17.00	0.00
Total	1,267.00	1,268.75	1.75

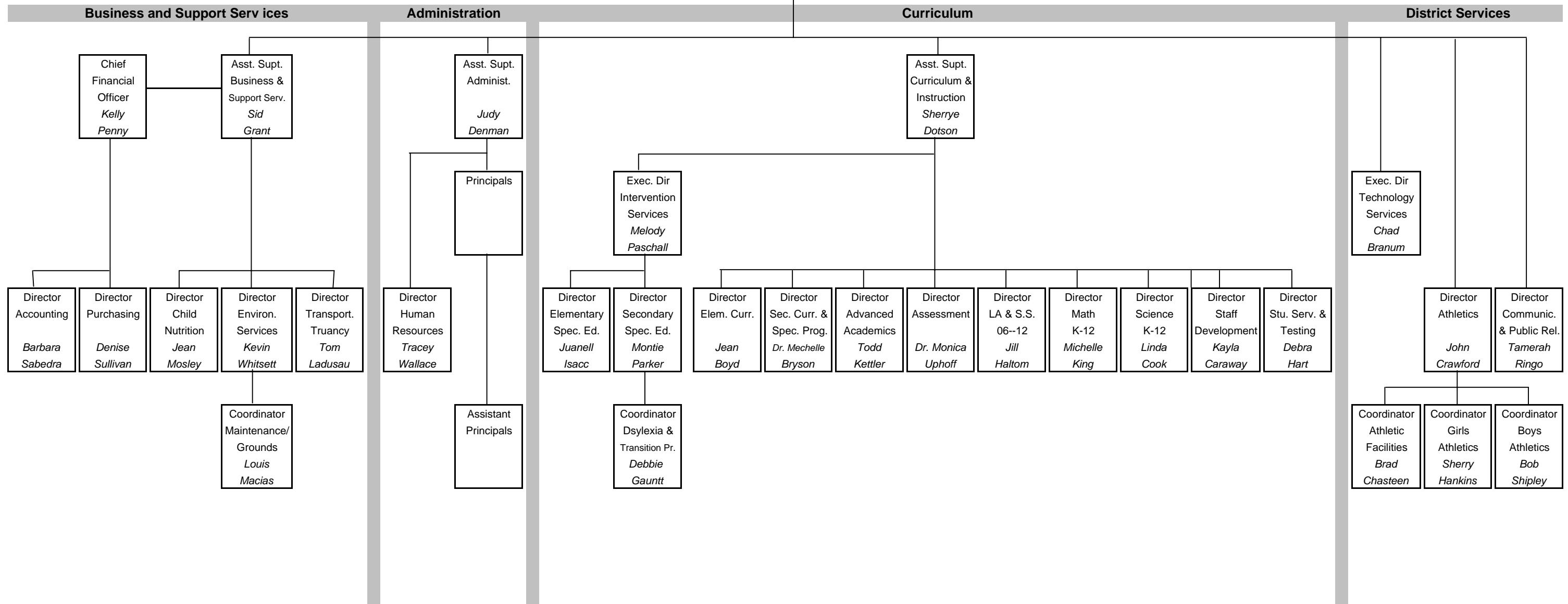


# ORGANIZATIONAL CHART 2007-2008

Coppell Independent School District

**BOARD OF TRUSTEES**

**Superintendent**



**COPPELL INDEPENDENT SCHOOL DISTRICT  
ENROLLMENT HISTORY**

School Year Ending	Average Annual Enrollment	Student Increase	Percent Increase
1980	743	126	20.42%
1981	791	48	6.46%
1982	835	44	5.56%
1983	899	64	7.66%
1984	1,033	134	14.91%
1985	1,299	266	25.75%
1986	1,666	367	28.25%
1987	1,939	273	16.39%
1988	2,222	283	14.60%
1989	2,551	329	14.81%
1990	2,953	402	15.76%
1991	3,408	455	15.41%
1992	3,931	523	15.35%
1993	4,379	448	11.40%
1994	5,018	639	14.59%
1995	5,708	690	13.75%
1996	6,396	688	12.05%
1997	7,138	742	11.60%
1998	7,767	629	8.81%
1999	8,413	646	8.32%
2000	8,853	440	5.23%
2001	9,197	344	3.89%
2002	9,659	462	5.02%
2003	9,860	201	2.08%
2004	9,931	71	0.72%
2005	10,014	83	0.84%
2006	10,078	64	0.64%
2007	9,857	-221	-2.19%
2008	9,827	-30	-0.30%

COPPELL INDEPENDENT SCHOOL DISTRICT  
ASSESSED VALUATION AND TAX RATES

School Year Ending	Taxable Assessed Valuation	Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Average Student Enrollment	Valuation Per Student
1985	\$723,550,332	\$0.5500	\$0.2300	\$0.7800	1,299	\$557,006
1986	\$951,687,440	\$0.5500	\$0.2300	\$0.7800	1,666	\$571,241
1987	\$1,301,460,376	\$0.5900	\$0.2300	\$0.8200	1,939	\$671,202
1988	\$1,419,575,360	\$0.6000	\$0.2200	\$0.8200	2,222	\$638,873
1989	\$1,572,899,418	\$0.6300	\$0.2300	\$0.8600	2,551	\$616,582
1990	\$1,612,983,840	\$0.7050	\$0.2300	\$0.9350	2,953	\$546,219
1991	\$1,658,564,592	\$0.7983	\$0.1367	\$0.9350	3,408	\$486,668
1992	\$1,718,483,126	\$0.3450	\$0.1850	\$0.5300	3,931	\$437,162
1993	\$1,786,140,592	\$0.3679	\$0.1997	\$0.5676	4,379	\$407,888
1994	\$1,899,979,076	\$1.3546	\$0.1904	\$1.5450	5,018	\$378,633
1995	\$2,098,823,560	\$1.3440	\$0.2010	\$1.5450	5,708	\$367,699
1996	\$2,267,335,348	\$1.3370	\$0.2580	\$1.5950	6,396	\$354,493
1997	\$2,507,481,394	\$1.3699	\$0.2301	\$1.6000	7,138	\$351,286
1998	\$2,840,052,597	\$1.4420	\$0.1580	\$1.6000	7,767	\$365,656
1999	\$3,359,140,483	\$1.4524	\$0.1476	\$1.6000	8,413	\$399,280
2000	\$3,946,104,444	\$1.4543	\$0.1457	\$1.6000	8,853	\$445,736
2001	\$4,357,380,523	\$1.4520	\$0.1480	\$1.6000	9,197	\$473,783
2002	\$4,885,339,206	\$1.4650	\$0.1900	\$1.6550	9,659	\$505,781
2003	\$5,253,384,367	\$1.4950	\$0.2100	\$1.7050	9,860	\$532,798
2004	\$5,543,608,378	\$1.5000	\$0.2350	\$1.7350	9,931	\$558,213
2005	\$5,961,323,382	\$1.5000	\$0.2350	\$1.7350	10,014	\$595,299
2006	\$6,211,392,728	\$1.5000	\$0.2290	\$1.7290	10,078	\$616,332
2007	\$6,465,160,183	\$1.3700	\$0.2290	\$1.5990	9,857	\$655,895
2008	\$7,168,635,672	\$1.0400	\$0.2290	\$1.2690	9,827	\$729,484

^Proposed^      ^Proposed^      ^Proposed^

Notes: 1. For years 1991-92 and 1992-93 County Education Districts adopted tax rates of \$.8624 & \$.9576 and assessed taxes.  
CISD received M & O funding which supplemented local tax revenues generated by the reduced tax rate shown above.