

Coppell ISD

2019-2020

Budget Workshop

August 5, 2019

Coppell ISD
2019-2020
Budget Workshop
August 5th, 2019

Budget Highlights:

- The information provided is the final 2019-2020 proposed budgets for General Operating Fund, Food Service Fund and Debt Service Fund.
- Additional history, graphs and information will be provided in the final budget book.

Certified Taxable Values:

- Certified assessed taxable values were received on July 25th and show growth of 6.98% from prior year's certified taxable values.

General Operating Fund:

- The proposed Maintenance and Operating Fund tax rate is compressed to \$1.0684.
- The proposed budget for Operating Fund reflects a deficit of (\$2,465,049).
- Beginning teacher pay is \$54,600 with a \$1,800 raise for every teacher, nurse and librarian plus an additional \$500 for teachers with six or more years of service. Other staff raises are based upon 3% of mid-point of pay schedules.
- The Operating Fund budget reflects a district contribution of \$325 per month for full-time employee's healthcare, a \$14/month increase.
- District enrollment is projected to increase by approximately 280. Refined ADA is projected to increase by approximately 269.
- Operating fund tax revenue is projected to increase over prior year by \$743,881, a nominal increase due to the reduction in tax rate.
- Recapture (Robin Hood) is projected to decrease from prior year by \$11,261,399 due to the enactment of HB3.

Debt Service Fund:

- The proposed Debt Service tax rate is \$0.2626 and is a decrease of (\$0.0279) from \$0.2905.
- Debt Service payments increased \$1,583,788 with total Debt Service payments and fees totaling \$36,728,669.
- Capitalized interest deposited in 2018-19 during bond sale is intended to be paid in February 2020. As a result the Debt Service budget has a deficit of (\$1,603,257).

Coppell ISD
2019-20
Reconciliation of Proposed Budget Changes From 19-20 July Workshop to 19-20 Aug Workshop

Revenues:

Increase in tax revenue due to growth in Certified Assessed Property Values of 6.98%	6,472,965
Decrease in state aid due updated for taxable values	(20,795)
Decrease in estimated SHARS revenue due to receipt of funds in 2018-19	(200,000)
Increase in TRS On Behalf updated for salary updates	19,624
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Total increase in Revenue: 6,271,794

Expenditures:

Func 11: Additional compensation for veteran teachers & preK teaching positions	541,457
Various payroll updates as hiring continues	(34,264)
Func 91: Increase in amount of anticipated recapture due to tax value increase	4,635,777
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TOTAL Increase in Expenditures: 5,142,970

Decrease in budget deficit: **1,128,824**

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND REVENUE COMPARISON
2019-2020**

Estimated Revenue Sources	2018-19 Amended Budget	2019-20 July 15 Budget Workshop	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) June 10th to July 15th
5700.00 Local Sources				
5711.00 Taxes, Current Year Levy	\$ 138,324,696	\$ 132,595,612	\$ 139,068,577	\$ 6,472,965
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	1,750,000	1,750,000	1,750,000	-
5743.00 Rental Facilities	160,000	170,000	170,000	-
5744.00 Gifts & Bequests	2,875	-	-	-
5745.00 Insurance Recovery	-	-	-	-
5749.00 Miscellaneous Revenue	117,292	143,000	143,000	-
5749.45 Revenue from City of Coppell	125,000	132,000	132,000	-
5749.36 Sprint Tower Revenue	40,000	40,000	40,000	-
5749.37 Parking Fees	50,000	50,000	50,000	-
5749.53 Technology Fees	-	141,080	141,080	-
5749.39 Transportation Fees	50,000	50,000	50,000	-
5752.00 Athletic Activity	230,500	236,500	236,500	-
5757.00 Cocurricular Enterprising Services	25,000	25,000	25,000	-
Total Local Sources	141,175,363	135,633,192	142,106,157	6,472,965
5800.00 State Sources				
5811.00 Available School Fund	\$ 5,392,776	\$ 3,056,645	\$ 3,056,645	\$ -
5812.00 Foundation School Fund	3,961,399	1,357,947	1,337,152	(20,795)
5831.00 TRS/TRS-Care On-Behalf	4,346,846	4,763,074	4,782,698	19,624
Total State Sources	13,701,021	9,177,666	9,176,495	(1,171)
5900.00 Federal Sources	469,000	900,000	700,000	(200,000)
Total Federal Sources	469,000	900,000	700,000	(200,000)
7900.00 Other Sources	277,990	-	-	-
Total Budgeted Revenue Sources	\$ 155,623,374	\$ 145,710,858	\$ 151,982,652	\$ 6,271,794

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2019-2020**

Expenditures	2018-19 Amended Budget	2019-20 July 15 Budget Workshop	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) June 10th to July 15th	% Chg
11 Instruction					
6100 Payroll costs	\$63,313,368	\$69,608,926	\$70,150,383	541,457	
6200 Professional & Contracted Services	520,535	663,952	667,952	4,000	
6300 Supplies & Materials	1,930,099	2,062,763	2,058,763	(4,000)	
6400 Other Operating Expenditures	380,940	345,802	345,802	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	9,789	-	-	-	
11 Total Instruction	<u>66,154,731</u>	<u>72,681,443</u>	<u>73,222,900</u>	<u>541,457</u>	0.7%
12 Instructional Resource & Media Services					
6100 Payroll costs	1,577,854	1,623,076	1,623,076	-	
6200 Professional & Contracted Services	8,900	8,600	8,600	-	
6300 Supplies & Materials	122,229	62,432	62,432	-	
6400 Other Operating Expenditures	7,829	13,084	13,084	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
12 Total Inst. Resource & Media Services	<u>1,716,812</u>	<u>1,707,192</u>	<u>1,707,192</u>	<u>-</u>	0.0%
13 Curriculum & Instructional Staff Development					
6100 Payroll costs	2,672,084	2,997,188	2,993,976	(3,212)	
6200 Professional & Contracted Services	124,852	154,050	154,050	-	
6300 Supplies & Materials	25,485	77,949	77,949	-	
6400 Other Operating Expenditures	75,601	66,347	66,347	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
13 Total Curr. & Inst. Staff Development	<u>2,898,022</u>	<u>3,295,534</u>	<u>3,292,322</u>	<u>(3,212)</u>	-0.1%
21 Instructional Leadership					
6100 Payroll costs	2,304,258	2,309,590	2,374,190	64,600	
6200 Professional & Contracted Services	90,145	62,700	62,700	-	
6300 Supplies & Materials	49,590	49,281	49,281	-	
6400 Other Operating Expenditures	78,068	58,299	58,299	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
21 Total Instructional Leadership	<u>2,522,061</u>	<u>2,479,870</u>	<u>2,544,470</u>	<u>64,600</u>	2.6%
23 School Leadership					
6100 Payroll costs	6,250,654	6,565,232	6,469,748	(95,484)	
6200 Professional & Contracted Services	30,862	34,955	34,955	-	
6300 Supplies & Materials	64,513	45,122	45,122	-	
6400 Other Operating Expenditures	105,666	134,657	134,657	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
23 School Leadership	<u>6,451,695</u>	<u>6,779,966</u>	<u>6,684,482</u>	<u>(95,484)</u>	-1.4%

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2019-2020**

Expenditures	2018-19 Amended Budget	2019-20 July 15 Budget Workshop	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) June 10th to July 15th	
31 Guidance, Counseling & Evaluation Services					
6100 Payroll costs	3,332,821	4,128,346	4,128,346	-	
6200 Professional & Contracted Services	38,514	33,941	33,941	-	
6300 Supplies & Materials	323,970	372,136	372,136	-	
6400 Other Operating Expenditures	37,313	27,873	27,873	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
31 Total Guidance, Counseling & Eval. Svcs.	<u>3,732,618</u>	<u>4,562,296</u>	<u>4,562,296</u>	<u>-</u>	0.0%
32 Social Services					
6100 Payroll costs	291,878	292,725	292,725	-	
6200 Professional & Contracted Services	28,338	46,091	46,091	-	
6300 Supplies & Materials	12,603	3,500	3,500	-	
6400 Other Operating Expenditures	22,330	14,700	14,700	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
32 Total Social Services	<u>355,149</u>	<u>357,016</u>	<u>357,016</u>	<u>-</u>	0.0%
33 Health Services					
6100 Payroll costs	1,216,483	1,407,903	1,407,903	-	
6200 Professional & Contracted Services	11,438	11,488	11,488	-	
6300 Supplies & Materials	27,958	26,552	26,552	-	
6400 Other Operating Expenditures	7,438	10,534	10,534	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
33 Total Health Services	<u>1,263,317</u>	<u>1,456,477</u>	<u>1,456,477</u>	<u>-</u>	0.0%
34 Student (Pupil) Transportation					
6100 Payroll costs	6,168	-	-	-	
6200 Professional & Contracted Services	4,283,444	4,454,000	4,454,000	-	
6300 Supplies & Materials	273,500	280,000	280,000	-	
6400 Other Operating Expenditures	7,052	8,000	8,000	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
34 Total Student (Pupil) Transportation	<u>4,570,164</u>	<u>4,742,000</u>	<u>4,742,000</u>	<u>-</u>	0.0%
36 Cocurricular/Extracurricular Activities					
6100 Payroll costs	1,554,746	1,587,104	1,586,936	(168)	
6200 Professional & Contracted Services	247,514	300,520	300,520	-	
6300 Supplies & Materials	219,472	187,142	187,142	-	
6400 Other Operating Expenditures	496,575	485,102	485,102	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
36 Total Co/Extracurricular Activities	<u>2,518,307</u>	<u>2,559,868</u>	<u>2,559,700</u>	<u>(168)</u>	0.0%

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2019-2020**

Expenditures	2018-19 Amended Budget	2019-20 July 15 Budget Workshop	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) June 10th to July 15th	
41 General Administration					
6100 Payroll costs	2,629,935	2,536,420	2,536,420	-	
6200 Professional & Contracted Services	624,058	613,253	613,253	-	
6300 Supplies & Materials	115,834	152,234	152,234	-	
6400 Other Operating Expenditures	236,263	234,940	234,940	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	9,000	9,000	9,000	-	
41 Total General Administration	<u>3,615,090</u>	<u>3,545,847</u>	<u>3,545,847</u>	<u>-</u>	0.0%
51 Plant Maintenance & Operations					
6100 Payroll costs	2,195,110	2,128,228	2,128,228	-	
6200 Professional & Contracted Services	7,075,812	7,357,466	7,357,466	-	
6300 Supplies & Materials	329,782	319,942	319,942	-	
6400 Other Operating Expenditures	460,225	683,225	683,225	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	42,880	-	-	-	
51 Total Plant Maintenance & Operations	<u>10,103,809</u>	<u>10,488,861</u>	<u>10,488,861</u>	<u>-</u>	0.0%
52 Security & Monitoring Services					
6100 Payroll costs	333,833	329,436	329,436	-	
6200 Professional & Contracted Services	362,400	357,400	357,400	-	
6300 Supplies & Materials	68,000	28,500	28,500	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
52 Total Security & Monitoring Services	<u>764,233</u>	<u>715,336</u>	<u>715,336</u>	<u>-</u>	0.0%
53 Data Processing Services					
6100 Payroll costs	2,226,130	2,231,771	2,231,771	-	
6200 Professional & Contracted Services	463,115	773,650	773,650	-	
6300 Supplies & Materials	807,230	861,661	861,661	-	
6400 Other Operating Expenditures	30,860	27,450	27,450	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	184,448	-	-	-	
53 Total Data Processing Services	<u>3,711,783</u>	<u>3,894,532</u>	<u>3,894,532</u>	<u>-</u>	0.0%
61 Community Services					
6100 Payroll costs	120,105	120,263	120,263	-	
6200 Professional & Contracted Services	58,510	60,000	60,000	-	
6300 Supplies & Materials	1,990	500	500	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
61 Total Community Services	<u>180,605</u>	<u>180,763</u>	<u>180,763</u>	<u>-</u>	0.0%

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2019-2020**

	2018-19 Amended Budget	2019-20 July 15 Budget Workshop	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) June 10th to July 15th	
Expenditures					
71 Debt Service					
6100 Payroll costs	-	-	-	-	
6200 Professional & Contracted Services	-	-	-	-	
6300 Supplies & Materials	-	-	-	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
71 Total Debt Service	-	-	-	-	
81 Facilities Acquisition & Construction					
6100 Payroll costs	-	-	-	-	
6200 Professional & Contracted Services	-	-	-	-	
6300 Supplies & Materials	-	-	-	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
81 Total Facilities Acquisition & Construction	-	-	-	-	
91 Contracted Instructional Services Between School Districts					
6100 Payroll Costs	-	-	-	-	
6200 Professional & Contracted Services	45,092,744	29,195,568	33,831,345	4,635,777	
6300 Supplies & Materials	-	-	-	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
91 Total contracted Instructional Services	45,092,744	29,195,568	33,831,345	4,635,777	15.9%
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	50,000	60,000	60,000	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
93 Total payments to fiscal agent/member	50,000	60,000	60,000	-	0.0%
95 Payments to Juvenile Justice Alternative Education Program					
6100 Payroll costs	-	-	-	-	
6200 Professional & Contracted Services	35,000	35,000	35,000	-	
6300 Supplies & Materials	-	-	-	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
95 Total payments to JJAEP	35,000	35,000	35,000	-	0.0%

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2019-2020**

	2018-19 Amended Budget	2019-20 July 15 Budget Workshop	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) June 10th to July 15th	
Expenditures					
99 Other Governmental Charges					
6200 Professional & Contracted Services	581,277	567,162	567,162	-	0.0%
Total Appropriated Expenditures	<u>156,317,417</u>	<u>149,304,731</u>	<u>154,447,701</u>	<u>5,142,970</u>	3.4%
ESTIMATED FUND BALANCE					
3600 Budgeted Unassigned Fund Balance	57,291,256	56,597,213	56,597,213		
Budgeted Increase (Decrease) in Fund Balance	(694,043)	(3,593,873)	(2,465,049)		
3600 Budgeted Ending Unassigned Fund Balance	<u>\$56,597,213</u>	<u>\$53,003,340</u>	<u>\$54,132,164</u>		

2019-20 Proposed budget on a PER ADA basis

The district's budgeted expenditures are being reduced by 1.2% due to the reduction in recapture.

General Fund	2019-2020			2018-2019			% change in Budget	% change per ADA
	Proposed Budget	% of Total	Cost per ADA	Amended Budget	% of Total	Cost per ADA		
By Function:								
11 Instruction	\$ 73,222,900	47.4%	5,808	\$ 66,154,731	42.3%	5,359	10.7%	8.4%
12 Instructional Resource & Media Services	1,707,192	1.1%	135	1,716,812	1.1%	139	-0.6%	-2.6%
13 Curriculum & Instructional Staff Development	3,292,322	2.1%	261	2,898,022	1.9%	235	13.6%	11.2%
21 Instructional Leadership	2,544,470	1.6%	202	2,522,061	1.6%	204	0.9%	-1.2%
23 School Leadership	6,684,482	4.3%	530	6,451,695	4.1%	523	3.6%	1.4%
31 Guidance, Counseling & Evaluation Services	4,562,296	3.0%	362	3,732,618	2.4%	302	22.2%	19.7%
32 Social Services	357,016	0.2%	28	355,149	0.2%	29	0.5%	-1.6%
33 Health Services	1,456,477	0.9%	116	1,263,317	0.8%	102	15.3%	12.9%
34 Student (Pupil) Transportation	4,742,000	3.1%	376	4,570,164	2.9%	370	3.8%	1.6%
36 Cocurricular/Extracurricular Activities	2,559,700	1.7%	203	2,518,307	1.6%	204	1.6%	-0.5%
41 General Administration	3,545,847	2.3%	281	3,615,090	2.3%	293	-1.9%	-4.0%
51 Plant Maintenance & Operations	10,488,861	6.8%	832	10,103,809	6.5%	818	3.8%	1.6%
52 Security & Monitoring Services	715,336	0.5%	57	764,233	0.5%	62	-6.4%	-8.4%
53 Data Processing Services	3,894,532	2.5%	309	3,711,783	2.4%	301	4.9%	2.7%
61 Community Services	180,763	0.1%	14	180,605	0.1%	15	0.1%	-2.0%
71 Debt Service	-	0.0%	-	-	0.0%	-		
81 Facilities Acquisition & Construction	-	0.0%	-	-	0.0%	-		
91 Recapture	33,831,345	21.9%	2,683	45,092,744	28.8%	3,653	-25.0%	-26.5%
93 Payments to Fiscal Agent/Member	60,000	0.0%	5	50,000	0.0%	4	20.0%	17.5%
95 Payments to Juvenile Justice Alternative	35,000	0.0%	3	35,000	0.0%	3	0.0%	-2.1%
99 Other Governmental Charges	567,162	0.4%	45	581,277	0.4%	47	-2.4%	-4.5%
	<u>\$ 154,447,701</u>	<u>100.0%</u>	<u>\$ 12,250</u>	<u>\$ 156,317,417</u>	<u>100.0%</u>	<u>\$ 12,662</u>	<u>-1.2%</u>	<u>-3.3%</u>
By Object:								
6100 Payroll costs	\$ 98,373,401	63.7%	7,802	\$ 90,025,427	57.6%	7,292	9.3%	7.0%
6200 Professional & Contracted Services	49,369,573	32.0%	3,916	59,677,458	38.2%	4,834	-17.3%	-19.0%
6300 Supplies & Materials	4,525,714	2.9%	359	4,372,255	2.8%	354	3.5%	1.4%
6400 Other Operating Expenditures	2,170,013	1.4%	172	1,996,160	1.3%	162	8.7%	6.4%
6500 Debt Service	-	0.0%	-	-	0.0%	-		
6600 Capital Outlay	9,000	0.0%	1	246,117	0.2%	20	-96.3%	-96.4%
	<u>\$ 154,447,701</u>	<u>100.0%</u>	<u>\$ 12,250</u>	<u>\$ 156,317,417</u>	<u>100.0%</u>	<u>\$ 12,662</u>	<u>-1.2%</u>	<u>-3.3%</u>
By Functional Group:								
Instruction (FN: 11, 36, 93, 95)	\$ 75,877,600	49.1%	6,018	\$ 68,758,038	44.0%	5,570	10.4%	8.1%
Instructional Leadership (FN: 21, 23)	9,228,952	6.0%	732	8,973,756	5.7%	727	2.8%	0.7%
Student Support Services (FN: 12,13,31,33,34)	15,760,287	10.2%	1,250	14,180,933	9.1%	1,149	11.1%	8.8%
Administration (FN: 41)	3,545,847	2.3%	281	3,615,090	2.3%	293	-1.9%	-4.0%
Non-Student Support Services (FN: 51,52,53)	15,098,729	9.8%	1,198	14,579,825	9.3%	1,181	3.6%	1.4%
Other (FN: 32,61,99)	1,104,941	0.7%	88	1,117,031	0.7%	90	-1.1%	-3.1%
Recapture (FN: 91)	33,831,345	21.9%	2,683	45,092,744	28.8%	3,653	-25.0%	-26.5%
	<u>\$ 154,447,701</u>	<u>100.0%</u>	<u>\$ 12,250</u>	<u>\$ 156,317,417</u>	<u>100.0%</u>	<u>\$ 12,662</u>	<u>-1.2%</u>	<u>-3.3%</u>
AVERAGE DAILY ATTENDANCE (ADA)	12,608			12,345				

2019-20 Proposed budget on a PER ADA basis excluding recapture

The district's budgeted expenditures are increasing 8.4%, or 6.2% per ADA.

WITHOUT RECAPTURE	2019-2020			2018-2019			%	%
General Fund	Proposed Budget	% of Total	Cost per ADA	Amended Budget	% of Total	Cost per ADA	change in Budget	change per ADA
By Function:								
11 Instruction	\$ 73,222,900	60.7%	5,808	\$ 66,154,731	59.5%	5,359	10.7%	8.4%
12 Instructional Resource & Media Services	1,707,192	1.4%	135	1,716,812	1.5%	139	-0.6%	-2.6%
13 Curriculum & Instructional Staff Development	3,292,322	2.7%	261	2,898,022	2.6%	235	13.6%	11.2%
21 Instructional Leadership	2,544,470	2.1%	202	2,522,061	2.3%	204	0.9%	-1.2%
23 School Leadership	6,684,482	5.5%	530	6,451,695	5.8%	523	3.6%	1.4%
31 Guidance, Counseling & Evaluation Services	4,562,296	3.8%	362	3,732,618	3.4%	302	22.2%	19.7%
32 Social Services	357,016	0.3%	28	355,149	0.3%	29	0.5%	-1.6%
33 Health Services	1,456,477	1.2%	116	1,263,317	1.1%	102	15.3%	12.9%
34 Student (Pupil) Transportation	4,742,000	3.9%	376	4,570,164	4.1%	370	3.8%	1.6%
36 Cocurricular/Extracurricular Activities	2,559,700	2.1%	203	2,518,307	2.3%	204	1.6%	-0.5%
41 General Administration	3,545,847	2.9%	281	3,615,090	3.3%	293	-1.9%	-4.0%
51 Plant Maintenance & Operations	10,488,861	8.7%	832	10,103,809	9.1%	818	3.8%	1.6%
52 Security & Monitoring Services	715,336	0.6%	57	764,233	0.7%	62	-6.4%	-8.4%
53 Data Processing Services	3,894,532	3.2%	309	3,711,783	3.3%	301	4.9%	2.7%
61 Community Services	180,763	0.1%	14	180,605	0.2%	15	0.1%	-2.0%
71 Debt Service	-	0.0%	-	-	0.0%	-		
81 Facilities Acquisition & Construction	-	0.0%	-	-	0.0%	-		
91 Recapture (REMOVED)	-	0.0%	-	-	0.0%	-		
93 Payments to Fiscal Agent/Member	60,000	0.0%	5	50,000	0.0%	4	20.0%	17.5%
95 Payments to Juvenile Justice Alternative	35,000	0.0%	3	35,000	0.0%	3	0.0%	-2.1%
99 Other Governmental Charges	567,162	0.5%	45	581,277	0.5%	47	-2.4%	-4.5%
	<u>\$ 120,616,356</u>	<u>100.0%</u>	<u>\$ 9,567</u>	<u>\$ 111,224,673</u>	<u>100.0%</u>	<u>\$ 9,010</u>	8.4%	6.2%
By Object:								
6100 Payroll costs	\$ 98,373,401	81.6%	7,802	\$ 90,025,427	80.9%	7,292	9.3%	7.0%
6200 Professional & Contracted Services	15,538,228	12.9%	1,232	14,584,714	13.1%	1,181	6.5%	4.3%
6300 Supplies & Materials	4,525,714	3.8%	359	4,372,255	3.9%	354	3.5%	1.4%
6400 Other Operating Expenditures	2,170,013	1.8%	172	1,996,160	1.8%	162	8.7%	6.4%
6500 Debt Service	-	0.0%	-	-	0.0%	-		
6600 Capital Outlay	9,000	0.0%	1	246,117	0.2%	20	-96.3%	-96.4%
	<u>\$ 120,616,356</u>	<u>100.0%</u>	<u>\$ 9,567</u>	<u>\$ 111,224,673</u>	<u>100.0%</u>	<u>\$ 9,010</u>	8.4%	6.2%
By Functional Group:								
Instruction (FN: 11, 36, 93, 95)	\$ 75,877,600	62.9%	6,018	\$ 68,758,038	61.8%	5,570	10.4%	8.1%
Instructional Leadership (FN: 21, 23)	9,228,952	7.7%	732	8,973,756	8.1%	727	2.8%	0.7%
Student Support Services (FN: 12,13,31,33,34)	15,760,287	13.1%	1,250	14,180,933	12.7%	1,149	11.1%	8.8%
Administration (FN: 41)	3,545,847	2.9%	281	3,615,090	3.3%	293	-1.9%	-4.0%
Non-Student Support Services (FN: 51,52,53)	15,098,729	12.5%	1,198	14,579,825	13.1%	1,181	3.6%	1.4%
Other (FN: 32,61,99)	1,104,941	0.9%	88	1,117,031	1.0%	90	-1.1%	-3.1%
Recapture (FN: 91) REMOVED	-	0.0%	-	-	0.0%	-		
	<u>\$ 120,616,356</u>	<u>100.0%</u>	<u>\$ 9,567</u>	<u>\$ 111,224,673</u>	<u>100.0%</u>	<u>\$ 9,010</u>	8.4%	6.2%
AVERAGE DAILY ATTENDANCE (ADA)			12,608			12,345		

**COPPELL INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE
2019-2020**

Estimated Revenue Sources	2018-2019 Amended Budget	2019-2020 June 10 Budget Workshop	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) 2018-2019 to 2019-2020
5700 Local Sources				
5751 Food Service Activity	\$4,246,487	\$4,368,313	\$4,368,313	-
5744 Gifts and Bequests	-	-	-	-
5749 Miscellaneous Revenue	-	-	-	-
5754 Interfund Revenue; Catering	10,000	10,000	10,000	-
5742 Interest Earnings	15,000	20,000	20,000	-
Total Local Sources	4,271,487	4,398,313	4,398,313	-
5800 State Sources				
5829 Misc. State Program Revenues	10,000	10,000	10,000	-
5831 TRS/TRS-Care On-Behalf Payments	104,196	108,176	109,183	1,007
Total State Sources	114,196	118,176	119,183	1,007
5900 Federal Sources				
5921 School Breakfast Program	65,550	72,385	72,385	-
5922 National School Lunch Program	373,250	400,360	400,360	-
5923 U.S.D.A. Donated Commodities	135,000	135,000	135,000	-
Total Federal Sources	573,800	607,745	607,745	-
7000 Other Sources	10,966	-	-	-
Total Budgeted Revenue Sources	\$4,970,449	\$5,124,234	\$5,125,241	1,007.00
Expenditures				
35 Food Services				
6100 Payroll costs	2,234,867	2,227,243	2,254,584	27,341
6200 Professional & Contracted Services	302,500	312,500	312,500	-
6300 Supplies & Materials	2,503,500	2,555,500	2,555,500	-
6400 Other Operating Expenses	30,500	14,500	14,500	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	321,800	-	-	-
35 Total Food Services	5,393,167	5,109,743	5,137,084	27,341
Total Appropriated Expenditures	\$5,393,167	\$5,109,743	\$5,137,084	27,341
Estimated Fund Balance				
3450 Beginning Fund Balance	1,157,444	734,726	734,726	
Budgeted Increase (Decrease) in Fund Balance	(422,718)	14,491	(11,843)	
3540 Budgeted Ending Fund Balance	\$734,726	\$749,217	\$722,883	

**COPPELL INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2019-2020**

Estimated Revenue Sources	2018-2019 Original Budget	2018-2019 Amended Budget	2019-20 Aug 5th Budget Workshop	Increase/ (Decrease) Amended to Proposed Budget
5700 Local Sources				
5711 Taxes, Current Year Levy	\$34,288,354	\$34,288,354	\$34,045,475	(\$242,879)
5712 Taxes, Prior Years	-	-	-	-
5719 Penalties, Interest, Other Tax Revenues	-	-	-	-
5742 Interest Earnings	409,000	409,000	460,000	51,000
Total Local Sources	34,697,354	34,697,354	34,505,475	(\$191,879)
5800 State Sources	259,799	259,799	244,971	(14,828)
5900 Federal - Other Sources	372,568	372,568	374,966	2,398
7900 Bond Refunding (Sources)	-	25,125,016	-	(25,125,016)
Total Budgeted Revenue Sources	\$35,329,721	\$60,454,737	\$35,125,412	(\$25,329,325)
Expenditures				
71 DEBT SERVICE				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenses	-	-	-	-
6500 Debt Service	35,144,881	35,362,339	36,728,669	1,366,330
6600 Capital Outlay	-	-	-	-
71 Debt Service	35,144,881	35,362,339	36,728,669	1,366,330
8900 Bond Refunding (Uses)	-	23,682,882	-	(23,682,882)
Total Appropriated Expenditures	35,144,881	59,045,221	36,728,669	(22,316,552)
Estimated Fund Balance				
3420 Budgeted Beginning Fund Balance	8,851,875	8,851,875	10,261,391	
Budgeted Increase (Decrease) in Fund Balance	184,840	1,409,516	(1,603,257)	
3420 Estimated Ending Fund Balance	\$9,036,715	\$10,261,391	\$8,658,134	

**CISD Positions
2019 - 2020**

Excludes Auxilliary Child Nutrition FTEs

Location	Location Name	Total	Auxiliary	Para-Prof	Professional	Part-time	Technology
001	Coppell High School	236.70	0.00	37.40	196.30	0.00	3.00
002	Victory Place @ Coppell	11.20	0.00	2.00	9.20	0.00	0.00
003	New Tech High @ Coppell	36.30	0.00	3.00	33.30	0.00	0.00
004	9th Grade Center	82.00	0.00	8.50	73.50	0.00	0.00
042	Coppell Middle School East	79.50	0.00	7.50	72.00	0.00	0.00
043	Coppell Middle School West	84.50	0.00	13.00	71.50	0.00	0.00
044	Coppell Middle School North	87.60	0.00	10.60	77.00	0.00	0.00
101	Pinkerton Elementary	37.50	0.00	4.00	33.50	0.00	0.00
103	Austin Elementary	52.40	0.00	10.00	42.40	0.00	0.00
105	Mockingbird Elementary	46.50	0.00	6.00	40.50	0.00	0.00
106	Wilson Elementary	53.00	0.00	8.00	45.00	0.00	0.00
107	Lakeside Elementary	53.20	0.00	10.00	43.20	0.00	0.00
108	Town Center Elementary	50.50	0.00	8.00	42.50	0.00	0.00
109	Cottonwood Creek Elementary	49.50	0.00	9.00	40.50	0.00	0.00
110	Valley Ranch Elementary	49.00	0.00	7.00	42.00	0.00	0.00
111	Denton Creek Elementary	60.00	0.00	12.50	47.50	0.00	0.00
112	Lee Elementary	61.00	0.00	10.00	51.00	0.00	0.00
113	Canyon Ranch Elementary	55.50	0.00	5.00	50.50	0.00	0.00
701	Superintendent	2.00	0.00	1.00	1.00	0.00	0.00
730	Business Office	19.00	0.50	8.50	9.00	0.00	1.00
732	Personnel Office	6.50	0.00	5.00	1.50	0.00	0.00
733	Communications	4.00	0.00	1.00	1.00	0.00	2.00
736	Administration	1.00	0.00	0.00	1.00	0.00	0.00
737	Community Relations	1.00	0.00	0.00	1.00	0.00	0.00
901	Curriculum and Instruction	5.00	0.00	2.00	3.00	0.00	0.00
902	Advanced Academics	1.00	0.00	0.00	1.00	0.00	0.00
903	Intervention Services	55.00	0.00	3.00	52.00	0.00	0.00
904	Testing/Assessment	3.00	0.00	1.00	2.00	0.00	0.00
905	Technology	25.00	0.00	1.00	3.00	0.00	21.00
906	Section 504/Dyslexia	2.00	0.00	0.00	2.00	0.00	0.00
907	Science	2.00	0.00	1.00	1.00	0.00	0.00
908	Math	1.00	0.00	0.00	1.00	0.00	0.00
911	Language Arts & Reading	1.00	0.00	0.00	1.00	0.00	0.00
913	Student Services	7.00	0.00	1.00	6.00	0.00	0.00
914	Staff Development	1.50	0.00	0.50	1.00	0.00	0.00
915	ESL/Bilingual	1.00	0.00	0.00	1.00	0.00	0.00
916	Carerr and Technology	1.00	0.00	0.50	0.50	0.00	0.00
917	Social Studies	1.50	0.00	0.50	1.00	0.00	0.00
919	Fine Arts	1.00	0.00	0.50	0.50	0.00	0.00
920	Instructional Technology	2.00	0.00	1.00	1.00	0.00	0.00
952	General Services	10.38	7.28	1.60	1.50	0.00	0.00
953	Maintenance Services	33.25	31.25	2.00	0.00	0.00	0.00
954	Print Shop	0.40	0.00	0.40	0.00	0.00	0.00
955	Food Services	5.50	0.00	2.50	3.00	0.00	0.00
991	Athletics	4.60	0.00	1.00	3.60	0.00	0.00
999	District Budgeting	1.00	0.00	0.00	0.00	1.00	0.00
Total Active FTEs per MUNIS		1384.53	39.03	206.50	1111.00	1.00	27.00

CISD Child Nutrition Positions 2019 - 2020

Includes ONLY Auxilliary Child Nutrition FTEs

Location	Location Name	Total	Auxiliary
001	Coppell High School	13.38	13.38
003	New Tech High @ Coppell	1.75	1.75
004	9th Grade Center	4.88	4.88
042	Coppell Middle School East	5.00	5.00
043	Coppell Middle School West	4.38	4.38
044	Coppell Middle School North	4.25	4.25
101	Pinkerton Elementary	1.75	1.75
103	Austin Elementary	2.88	2.88
105	Mockingbird Elementary	2.25	2.25
106	Wilson Elementary	2.88	2.88
107	Lakeside Elementary	2.88	2.88
108	Town Center Elementary	2.38	2.38
109	Cottonwood Creek Elementary	2.75	2.75
110	Valley Ranch Elementary	2.88	2.88
111	Denton Creek Elementary	2.88	2.88
112	Lee Elementary	2.88	2.88
113	Canyon Ranch Elementary	2.38	2.38
955	Food Services	8.21	8.21
Total Active FTEs per MUNIS		70.59	70.59

TOTAL FTE CHANGES SINCE 2018-2019 BUDGET ADOPTION	
as of August 2019:	1455.11
as of August 2018:	1357.57
TOTAL FTE Change:	97.54

Budget Summary Report for COPPELL ISD

2018 - 19 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures	2019 - 20 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$66,154,731	\$5,118	11	Instruction	\$73,222,900	\$5,575
12	Instructional Resources, Media Services	\$1,716,812	\$133	12	Instructional Resources, Media Services	\$1,707,192	\$130
13	Curriculum Development & Staff Development	\$2,898,022	\$224	13	Curriculum Development & Staff Development	\$3,292,322	\$251
95	Payment to Juvenile Justice AEP	\$35,000	\$3	95	Payment to Juvenile Justice AEP	\$35,000	\$3
	Total:	\$70,804,565	\$5,478		Total:	\$78,257,414	\$5,959
Instructional Support				Instructional Support			
21	Instructional Leadership	\$2,522,061	\$195	21	Instructional Leadership	\$2,544,470	\$194
23	School Leadership	\$6,451,695	\$499	23	School Leadership	\$6,684,482	\$509
31	Guidance & Counseling, Evaluation	\$3,732,618	\$289	31	Guidance & Counseling, Evaluation	\$4,562,296	\$347
32	Social Work Services	\$355,149	\$27	32	Social Work Services	\$357,016	\$27
33	Health Services	\$1,263,317	\$98	33	Health Services	\$1,456,477	\$111
36	Co-curricular/ Extra-curricular Activities	\$2,518,307	\$195	36	Co-curricular/ Extra-curricular Activities	\$2,559,700	\$195
	Total:	\$16,843,147	\$1,303		Total:	\$18,164,441	\$1,383
							\$0
Central Administration				Central Administration			\$0
41	General Administration	\$3,610,346	\$279	41	General Administration	\$3,543,208	\$270
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,500	\$0	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,000	\$0
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 35.002, Government Code."	\$2,244	\$0	41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 35.002, Government Code."	\$1,639	\$0
	Total:	\$3,615,090	\$280		Total:	\$3,545,847	\$270
District Operations				District Operations			
51	Plant Maintenance & Operations	\$10,103,809	\$782	51	Plant Maintenance & Operations	\$10,488,861	\$799
52	Security and Monitoring	\$764,233	\$59	52	Security and Monitoring	\$715,336	\$54
53	Data Processing	\$3,711,783	\$287	53	Data Processing	\$3,894,532	\$297
34	Student Transportation	\$4,570,164	\$354	34	Student Transportation	\$4,742,000	\$361
35	Food Services	\$5,393,167	\$417	35	Food Services	\$5,137,084	\$391
	Total:	\$24,543,156	\$1,899		Total:	\$24,977,813	\$1,902
Debt Service				Debt Service			
71	Debt Service	\$35,144,881	\$2,719	71	Debt Service	\$36,728,669	\$2,797
Other				Other			
61	Community Service	\$180,605	\$14	61	Community Service	\$180,763	\$14
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$45,092,744	\$3,489	91	Contracted Instructional Services Between Public schools	\$33,831,345	\$2,576
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$50,000	\$4	93	Payments to Fiscal Agents for Shared Service Arrangements	\$60,000	\$5
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$581,277	\$45	99	Inter-government charges not Defined in Other codes	\$567,162	\$43
	Total:	\$45,904,626	\$3,552		Total:	\$34,639,270	\$2,638