

Coppell ISD

2020-2021

Budget Workshop

August 3, 2020

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2020-2021 Budget Workshop
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Budget Highlights:

- The information provided is the final 2020-2021 proposed budgets for General Operating Fund, Food Service Fund and Debt Service Fund, barring any gross change in property values once they are certified on August 20th.

Certified Taxable Values:

- Certified assessed taxable values were “estimated” and received on July 23rd and show a loss of 6% from prior year’s certified taxable values.
- Over 30% of the jurisdiction’s property value was under protest as of July 23rd. Protest settlements have been delayed due to the coronavirus pandemic.
- For budgetary purposes, Coppell ISD is estimating a 4% growth in property values.
- The Dallas Central Appraisal District will issue Certified values on August 20th.

General Operating Fund:

- The proposed Maintenance and Operations tax rate is compressed, per HB3, to \$1.0547.
- The budget includes an estimated \$1,061,500 loss of revenue due to the coronavirus pandemic.
- The district is budgeting an additional \$500,000 for unforeseen covid-19 related expenditures for both instructional and student/staff safety purposes.
- The proposed budget for Operating Fund reflects a deficit of (\$7,239,447).
- Beginning teacher pay is \$55,600. Compensation increases at 2% of the midpoint were granted for all employees which is a \$1,400 raise for teachers, nurses and librarians.
- The district contributes \$325 per month for full-time employee’s healthcare.
- The increase in expenditures over prior year is due mainly to increased salary expense including an increase in the TRS On-Behalf payment for which there is offsetting revenue.
- District enrollment is projected to increase by approximately 121. Refined ADA is projected to increase by approximately 191.
- Operating fund tax revenue is projected to decrease from prior year by \$143,928 due to the compressed tax rate and low property value growth.
- Funding from the Available School Fund is higher in the second year of the biennium.

Debt Service Fund:

- The proposed Debt Service tax rate is \$0.31 based on a loss of 6% of property value.
- Once Certified assessed taxable values are published on August 20th, the district will determine if this rate can be lowered.
- Debt service payments total \$35,650,331, a reduction of \$1,078,338 from prior year's budget.
- Series 2011 bonds were refunded in 2020 providing nearly a \$3.6 million savings for the life of the bonds.
- The district will use up to \$500,000 of debt service fund balance to cover the budgeted deficit.

Key budget assumptions

- 4% taxable assessed value growth.
- Enrollment of 13, 339 according to the Spring 2020 demographer's estimate
- Average Daily Attendance of 96%, including both in-person and remote instruction attendance.
- Maintenance & Operations Tax Rate is compressed, under House Bill 3, to a maximum of 1.0547

Compensation Plan:

- Beginning teacher salary of \$55,600
- All continuing teachers, librarians and nurses receive a \$1,400 raise
- All staff receive an increase of 2% of mid-point of pay schedules

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND REVENUE COMPARISON
2020-2021**

Estimated Revenue Sources	2019-20 Amended Budget	2020-21 June 8 Workshop	2020-21 Aug 3 Workshop	Increase/ (Decrease) June 8 Workshop to Aug 3 Workshop
5700.00 Local Sources				
5711.00 Taxes, Current Year Levy	\$ 139,068,577	\$ 140,509,972	\$ 138,924,649	\$ (1,585,323)
5712.00 Taxes, Prior Years	-	-	-	-
5719.00 Penalties, Interest, Other Tax Rev.	300,000	250,000	250,000	-
5730.00 Tuition & Fees; Summer School	-	-	-	-
5742.00 Interest Earnings	1,750,000	750,000	750,000	-
5743.00 Rental Facilities	170,000	140,000	140,000	-
5744.00 Gifts & Bequests	-	-	-	-
5745.00 Insurance Recovery	-	-	-	-
5749.00 Miscellaneous Revenue	155,130	143,000	143,000	-
5749.45 Revenue from City of Coppell	132,000	62,500	62,500	-
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	200,000	200,000	-
5749.39 Transportation Fees	50,000	25,000	25,000	-
5752.00 Athletic Activity	236,500	205,000	205,000	-
5757.00 Cocurricular Enterprising Services	25,000	25,000	25,000	-
Total Local Sources	142,118,287	142,400,472	140,815,149	(1,585,323)
5800.00 State Sources				
5811.00 Available School Fund	\$1,337,152	\$5,044,916	\$5,045,877	961
5812.00 Foundation School Fund	3,056,645	1,116,095	1,356,505	240,410
5831.00 TRS/TRS-Care On-Behalf	4,782,698	6,170,494	6,138,826	(31,668)
Total State Sources	9,176,495	12,331,505	12,541,208	209,703
5900.00 Federal Sources	700,000	950,000	950,000	-
Total Federal Sources	700,000	950,000	950,000	-
7900.00 Other Sources	-	-	-	-
Total Budgeted Revenue Sources	\$151,994,782	\$155,681,977	\$154,306,357	(1,375,620)

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2020-2021**

Expenditures	2019-20 Amended Budget	2020-21 June 8 Workshop	2020-21 Aug 3 Workshop	Increase/ (Decrease) June 8 Workshop to Aug 3	% Chg
11 Instruction					
6100 Payroll costs	\$70,301,725	\$74,675,974	\$74,619,995	(55,979)	
6200 Professional & Contracted Services	649,039	721,515	721,515	-	
6300 Supplies & Materials	2,053,797	2,784,839	2,784,839	-	
6400 Other Operating Expenditures	395,555	472,109	472,109	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
11 Total Instruction	<u>73,400,116</u>	<u>78,654,437</u>	<u>78,598,458</u>	<u>(55,979)</u>	-0.1%
12 Instructional Resource & Media Services					
6100 Payroll costs	1,624,654	1,665,940	1,660,228	(5,712)	
6200 Professional & Contracted Services	6,800	7,900	7,900	-	
6300 Supplies & Materials	58,913	45,845	45,845	-	
6400 Other Operating Expenditures	30,941	25,730	25,730	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
12 Total Inst. Resource & Media Services	<u>1,721,308</u>	<u>1,745,415</u>	<u>1,739,703</u>	<u>(5,712)</u>	-0.3%
13 Curriculum & Instructional Staff Development					
6100 Payroll costs	2,926,276	3,100,055	3,089,366	(10,689)	
6200 Professional & Contracted Services	74,373	64,550	64,550	-	
6300 Supplies & Materials	35,359	28,083	28,083	-	
6400 Other Operating Expenditures	46,008	45,047	45,047	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
13 Total Curr. & Inst. Staff Development	<u>3,082,016</u>	<u>3,237,735</u>	<u>3,227,046</u>	<u>(10,689)</u>	-0.3%
21 Instructional Leadership					
6100 Payroll costs	2,374,190	2,466,920	2,494,625	27,705	
6200 Professional & Contracted Services	40,425	25,900	25,900	-	
6300 Supplies & Materials	34,405	18,230	18,230	-	
6400 Other Operating Expenditures	88,684	67,545	67,545	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
21 Total Instructional Leadership	<u>2,537,704</u>	<u>2,578,595</u>	<u>2,606,300</u>	<u>27,705</u>	1.1%
23 School Leadership					
6100 Payroll costs	6,470,727	6,544,870	6,551,443	6,573	
6200 Professional & Contracted Services	31,623	35,170	35,170	-	
6300 Supplies & Materials	51,095	44,135	44,135	-	
6400 Other Operating Expenditures	133,174	133,715	133,715	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
23 School Leadership	<u>6,686,619</u>	<u>6,757,890</u>	<u>6,764,463</u>	<u>6,573</u>	0.1%

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2020-2021**

Expenditures	2019-20 Amended Budget	2020-21 June 8 Workshop	2020-21 Aug 3 Workshop	Increase/ (Decrease) June 8 Workshop to Aug 3 Workshop	
31 Guidance, Counseling & Evaluation Services					
6100 Payroll costs	4,138,452	4,132,704	3,879,152	(253,552)	
6200 Professional & Contracted Services	44,879	38,177	38,177	-	
6300 Supplies & Materials	374,651	594,537	594,537	-	
6400 Other Operating Expenditures	29,981	30,634	30,634	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
31 Total Guidance, Counseling & Eval. Svcs.	<u>4,587,963</u>	<u>4,796,052</u>	<u>4,542,500</u>	<u>(253,552)</u>	-5.5%
32 Social Services					
6100 Payroll costs	292,025	180,713	180,713	-	
6200 Professional & Contracted Services	36,291	39,591	39,591	-	
6300 Supplies & Materials	14,000	5,500	5,500	-	
6400 Other Operating Expenditures	12,400	11,700	11,700	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
32 Total Social Services	<u>354,716</u>	<u>237,504</u>	<u>237,504</u>	<u>-</u>	0.0%
33 Health Services					
6100 Payroll costs	1,409,171	1,426,565	1,414,364	(12,201)	
6200 Professional & Contracted Services	10,213	11,748	11,748	-	
6300 Supplies & Materials	26,790	79,410	79,410	-	
6400 Other Operating Expenditures	8,249	7,132	7,132	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
33 Total Health Services	<u>1,454,423</u>	<u>1,524,855</u>	<u>1,512,654</u>	<u>(12,201)</u>	-0.8%
34 Student (Pupil) Transportation					
6100 Payroll costs	6,049	-	-	-	
6200 Professional & Contracted Services	4,434,470	4,615,000	4,615,000	-	
6300 Supplies & Materials	293,481	280,000	280,000	-	
6400 Other Operating Expenditures	8,000	9,000	9,000	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	34,900	34,900	-	
34 Total Student (Pupil) Transportation	<u>4,742,000</u>	<u>4,938,900</u>	<u>4,938,900</u>	<u>-</u>	0.0%
36 Cocurricular/Extracurricular Activities					
6100 Payroll costs	1,585,340	1,460,312	1,457,829	(2,483)	
6200 Professional & Contracted Services	299,989	288,326	288,326	-	
6300 Supplies & Materials	176,714	195,372	195,372	-	
6400 Other Operating Expenditures	500,754	512,275	512,275	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
36 Total Co/Extracurricular Activities	<u>2,562,797</u>	<u>2,456,285</u>	<u>2,453,802</u>	<u>(2,483)</u>	-0.1%

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2020-2021**

Expenditures	2019-20 Amended Budget	2020-21 June 8 Workshop	2020-21 Aug 3 Workshop	Increase/ (Decrease) June 8 Workshop to Aug 3 Workshop	
41 General Administration					
6100 Payroll costs	2,536,420	2,849,092	2,862,116	13,024	
6200 Professional & Contracted Services	623,253	618,632	618,632	-	
6300 Supplies & Materials	153,684	163,019	163,019	-	
6400 Other Operating Expenditures	234,940	275,100	275,100	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	9,000	9,000	9,000	-	
41 Total General Administration	<u>3,557,297</u>	<u>3,914,843</u>	<u>3,927,867</u>	<u>13,024</u>	0.4%
51 Plant Maintenance & Operations					
6100 Payroll costs	2,128,228	2,243,687	2,244,111	424	
6200 Professional & Contracted Services	7,357,466	7,444,533	7,444,533	-	
6300 Supplies & Materials	319,942	339,942	339,942	-	
6400 Other Operating Expenditures	683,225	820,025	820,025	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
51 Total Plant Maintenance & Operations	<u>10,488,861</u>	<u>10,848,187</u>	<u>10,848,611</u>	<u>424</u>	0.0%
52 Security & Monitoring Services					
6100 Payroll costs	329,436	329,343	363,071	33,728	
6200 Professional & Contracted Services	350,920	857,400	857,400	-	
6300 Supplies & Materials	34,980	53,500	53,500	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
52 Total Security & Monitoring Services	<u>715,336</u>	<u>1,240,243</u>	<u>1,273,971</u>	<u>33,728</u>	4.7%
53 Data Processing Services					
6100 Payroll costs	2,231,771	2,461,164	2,464,979	3,815	
6200 Professional & Contracted Services	773,650	509,450	509,450	-	
6300 Supplies & Materials	861,661	1,115,011	1,115,011	-	
6400 Other Operating Expenditures	27,450	27,300	27,300	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
53 Total Data Processing Services	<u>3,894,532</u>	<u>4,112,925</u>	<u>4,116,740</u>	<u>3,815</u>	0.1%
61 Community Services					
6100 Payroll costs	120,263	121,931	121,931	-	
6200 Professional & Contracted Services	59,996	60,000	60,000	-	
6300 Supplies & Materials	504	2,000	2,000	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
61 Total Community Services	<u>180,763</u>	<u>183,931</u>	<u>183,931</u>	<u>-</u>	0.0%

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND
BUDGET COMPARISON
2020-2021**

	2019-20 Amended Budget	2020-21 June 8 Workshop	2020-21 Aug 3 Workshop	Increase/ (Decrease) June 8 Workshop to Aug 3 Workshop	
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	33,831,345	34,741,147	33,913,194	(827,953)	
6300 Supplies & Materials	-	-	-	-	
6400 Other Operating Expenditures	-	-	-	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
91 Total contracted Instructional Services	33,831,345	34,741,147	33,913,194	(827,953)	-2.4%
93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements					
6100 Payroll costs	-	-	-	-	
6200 Professional & Contracted Services	-	-	-	-	
6300 Supplies & Materials	-	-	-	-	
6400 Other Operating Expenditures	60,000	60,000	60,000	-	
6500 Debt Service	-	-	-	-	
6600 Capital Outlay	-	-	-	-	
93 Total payments to fiscal agent/member	60,000	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
2020-2021**

	2019-20 Amended Budget	2020-21 June 8 Workshop	2020-21 Aug 3 Workshop	Increase/ (Decrease) June 8 Workshop to Aug 3 Workshop	
Expenditures					
99 Other Governmental Charges					
6200 Professional & Contracted Services	567,162	565,160	565,160	-	0.0%
Total Appropriated Expenditures	<u>154,459,958</u>	<u>162,629,104</u>	<u>161,545,804</u>	<u>(1,083,300)</u>	-0.7%
 ESTIMATED FUND BALANCE					
3600 Budgeted Unassigned Fund Balance	66,816,502	64,351,326	64,351,326		
Budgeted Increase (Decrease) in Fund Balance	(2,465,176)	(6,947,127)	(7,239,447)		
3600 Budgeted Ending Unassigned Fund Balance	<u>\$64,351,326</u>	<u>\$57,404,199</u>	<u>\$57,111,879</u>		

**Coppell ISD
2020-21**

Reconciliation of Proposed Expenditure Changes From June 8 Budget Workshop to Aug 3 Budget Workshop

Various Functions: vacant staff positions filled	-255,347	
FN 91: Adjustment to recapture expenditure due to reduction in estimated tax revenue	<u>-827,953</u>	
Total reduction in expenditures		(1,083,300)
REVENUE:		
Adjustment to tax revenue due to reduction in estimated property value growth	-1,585,323	
Adjustment to state aid due to reduction in demographer's enrollment estimates & reduction in estimated tax revenue	241,371	
Adjustment to revenue for TRS OB as staff positions filled	<u>-31,668</u>	
Total reduction in revenue		(1,375,620)
Total increase in deficit from June 8th budget workshop:		(292,320)

2020-21 Proposed budget on a PER ADA basis

General Fund	2020-2021			2019-2020			% change in Budget	% change per ADA
	Proposed Budget	% of Total	Cost per ADA	Amended Budget	% of Total	Cost per ADA		
By Function:								
11 Instruction	\$ 78,598,458	48.7%	6,138	\$ 73,400,116	47.5%	5,822	7.1%	5.4%
12 Instructional Resource & Media Services	1,739,703	1.1%	136	1,721,308	1.1%	137	1.1%	-0.5%
13 Curriculum & Instructional Staff Development	3,227,046	2.0%	252	3,082,016	2.0%	244	4.7%	3.1%
21 Instructional Leadership	2,606,300	1.6%	204	2,537,704	1.6%	201	2.7%	1.1%
23 School Leadership	6,764,463	4.2%	528	6,686,619	4.3%	530	1.2%	-0.4%
31 Guidance, Counseling & Evaluation Services	4,542,500	2.8%	355	4,587,963	3.0%	364	-1.0%	-2.5%
32 Social Services	237,504	0.1%	19	354,716	0.2%	28	-33.0%	-34.1%
33 Health Services	1,512,654	0.9%	118	1,454,423	0.9%	115	4.0%	2.4%
34 Student (Pupil) Transportation	4,938,900	3.1%	386	4,742,000	3.1%	376	4.2%	2.5%
36 Cocurricular/Extracurricular Activities	2,453,802	1.5%	192	2,562,797	1.7%	203	-4.3%	-5.7%
41 General Administration	3,927,867	2.4%	307	3,557,297	2.3%	282	10.4%	8.7%
51 Plant Maintenance & Operations	10,848,611	6.7%	847	10,488,861	6.8%	832	3.4%	1.8%
52 Security & Monitoring Services	1,273,971	0.8%	99	715,336	0.5%	57	78.1%	75.4%
53 Data Processing Services	4,116,740	2.5%	321	3,894,532	2.5%	309	5.7%	4.1%
61 Community Services	183,931	0.1%	14	180,763	0.1%	14	1.8%	0.2%
71 Debt Service	-	0.0%	-	-	0.0%	-		
81 Facilities Acquisition & Construction	-	0.0%	-	-	0.0%	-		
91 Recapture	33,913,194	21.0%	2,648	33,831,345	21.9%	2,683	0.2%	-1.3%
93 Payments to Fiscal Agent/Member	60,000	0.0%	5	60,000	0.0%	5	0.0%	-1.5%
95 Payments to Juvenile Justice Alternative	35,000	0.0%	3	35,000	0.0%	3	0.0%	-1.5%
99 Other Governmental Charges	565,160	0.3%	44	567,162	0.4%	45	-0.4%	-1.9%
	<u>\$ 161,545,804</u>	<u>100.0%</u>	<u>\$ 12,616</u>	<u>\$ 154,459,958</u>	<u>100.0%</u>	<u>\$ 12,251</u>	4.6%	3.0%
By Object:								
6100 Payroll costs	\$ 103,403,923	64.0%	8,075	\$ 98,474,727	63.8%	7,810	5.0%	3.4%
6200 Professional & Contracted Services	49,851,246	30.9%	3,893	49,226,894	31.9%	3,904	1.3%	-0.3%
6300 Supplies & Materials	5,749,423	3.6%	449	4,489,976	2.9%	356	28.1%	26.1%
6400 Other Operating Expenditures	2,497,312	1.5%	195	2,259,361	1.5%	179	10.5%	8.8%
6500 Debt Service	-	0.0%	-	-	0.0%	-		
6600 Capital Outlay	43,900	0.0%	3	9,000	0.0%	1	387.8%	380.3%
	<u>\$ 161,545,804</u>	<u>100.0%</u>	<u>\$ 12,616</u>	<u>\$ 154,459,958</u>	<u>100.0%</u>	<u>\$ 12,251</u>	4.6%	3.0%
By Functional Group:								
Instruction (FN: 11, 36, 93, 95)	\$ 81,147,260	50.2%	6,337	\$ 76,057,913	49.2%	6,033	6.7%	5.1%
Instructional Leadership (FN: 21, 23)	9,370,763	5.8%	732	9,224,323	6.0%	732	1.6%	0.0%
Student Support Services (FN: 12,13,31,33,34)	15,960,803	9.9%	1,246	15,587,710	10.1%	1,236	2.4%	0.8%
Administration (FN: 41)	3,927,867	2.4%	307	3,557,297	2.3%	282	10.4%	8.7%
Non-Student Support Services (FN: 51,52,53)	16,239,322	10.1%	1,268	15,098,729	9.8%	1,198	7.6%	5.9%
Other (FN: 32,61,99)	986,595	0.6%	77	1,102,641	0.7%	87	-10.5%	-11.9%
Recapture (FN: 91)	33,913,194	21.0%	2,648	33,831,345	21.9%	2,683	0.2%	-1.3%
	<u>\$ 161,545,804</u>	<u>100.0%</u>	<u>\$ 12,616</u>	<u>\$ 154,459,958</u>	<u>100.0%</u>	<u>\$ 12,251</u>	4.6%	3.0%
AVERAGE DAILY ATTENDANCE (ADA)	12,805			12,608				

2020-21 Proposed budget on a PER ADA basis excluding recapture

The district's budgeted expenditures are increasing 5.8%, or 4.2% per ADA.

WITHOUT RECAPTURE	2020-2021			2019-2020				
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	\$ 78,598,458	61.6%	6,138	\$ 73,400,116	60.8%	5,822	7.1%	5.4%
12 Instructional Resource & Media Services	1,739,703	1.4%	136	1,721,308	1.4%	137	1.1%	-0.5%
13 Curriculum & Instructional Staff Development	3,227,046	2.5%	252	3,082,016	2.6%	244	4.7%	3.1%
21 Instructional Leadership	2,606,300	2.0%	204	2,537,704	2.1%	201	2.7%	1.1%
23 School Leadership	6,764,463	5.3%	528	6,686,619	5.5%	530	1.2%	-0.4%
31 Guidance, Counseling & Evaluation Services	4,542,500	3.6%	355	4,587,963	3.8%	364	-1.0%	-2.5%
32 Social Services	237,504	0.2%	19	354,716	0.3%	28	-33.0%	-34.1%
33 Health Services	1,512,654	1.2%	118	1,454,423	1.2%	115	4.0%	2.4%
34 Student (Pupil) Transportation	4,938,900	3.9%	386	4,742,000	3.9%	376	4.2%	2.5%
36 Cocurricular/Extracurricular Activities	2,453,802	1.9%	192	2,562,797	2.1%	203	-4.3%	-5.7%
41 General Administration	3,927,867	3.1%	307	3,557,297	2.9%	282	10.4%	8.7%
51 Plant Maintenance & Operations	10,848,611	8.5%	847	10,488,861	8.7%	832	3.4%	1.8%
52 Security & Monitoring Services	1,273,971	1.0%	99	715,336	0.6%	57	78.1%	75.4%
53 Data Processing Services	4,116,740	3.2%	321	3,894,532	3.2%	309	5.7%	4.1%
61 Community Services	183,931	0.1%	14	180,763	0.1%	14	1.8%	0.2%
71 Debt Service	-	0.0%	-	-	0.0%	-	-	-
81 Facilities Acquisition & Construction	-	0.0%	-	-	0.0%	-	-	-
91 Recapture (REMOVED)	-	0.0%	-	-	0.0%	-	-	-
93 Payments to Fiscal Agent/Member	60,000	0.0%	5	60,000	0.0%	5	0.0%	-1.5%
95 Payments to Juvenile Justice Alternative	35,000	0.0%	3	35,000	0.0%	3	0.0%	-1.5%
99 Other Governmental Charges	565,160	0.4%	44	567,162	0.5%	45	-0.4%	-1.9%
	<u>\$ 127,632,610</u>	<u>100.0%</u>	<u>\$ 9,967</u>	<u>\$ 120,628,613</u>	<u>100.0%</u>	<u>\$ 9,568</u>	5.8%	4.2%
By Object:								
6100 Payroll costs	\$ 103,403,923	81.0%	8,075	\$ 98,474,727	81.6%	7,810	5.0%	3.4%
6200 Professional & Contracted Services	15,938,052	12.5%	1,245	15,395,549	12.8%	1,221	3.5%	1.9%
6300 Supplies & Materials	5,749,423	4.5%	449	4,489,976	3.7%	356	28.1%	26.1%
6400 Other Operating Expenditures	2,497,312	2.0%	195	2,259,361	1.9%	179	10.5%	8.8%
6500 Debt Service	-	0.0%	-	-	0.0%	-	-	-
6600 Capital Outlay	43,900	0.0%	3	9,000	0.0%	1	387.8%	380.3%
	<u>\$ 127,632,610</u>	<u>100.0%</u>	<u>\$ 9,967</u>	<u>\$ 120,628,613</u>	<u>100.0%</u>	<u>\$ 9,568</u>	5.8%	4.2%
By Functional Group:								
Instruction (FN: 11, 36, 93, 95)	\$ 81,147,260	63.6%	6,337	\$ 76,057,913	63.1%	6,033	6.7%	5.1%
Instructional Leadership (FN: 21, 23)	9,370,763	7.3%	732	9,224,323	7.6%	732	1.6%	0.0%
Student Support Services (FN: 12,13,31,33,34)	15,960,803	12.5%	1,246	15,587,710	12.9%	1,236	2.4%	0.8%
Administration (FN: 41)	3,927,867	3.1%	307	3,557,297	2.9%	282	10.4%	8.7%
Non-Student Support Services (FN: 51,52,53)	16,239,322	12.7%	1,268	15,098,729	12.5%	1,198	7.6%	5.9%
Other (FN: 32,61,99)	986,595	0.8%	77	1,102,641	0.9%	87	-10.5%	-11.9%
Recapture (FN: 91) REMOVED	-	0.0%	-	-	0.0%	-	-	-
	<u>\$ 127,632,610</u>	<u>100.0%</u>	<u>\$ 9,967</u>	<u>\$ 120,628,613</u>	<u>100.0%</u>	<u>\$ 9,568</u>	5.8%	4.2%
AVERAGE DAILY ATTENDANCE (ADA)			12,805			12,608		

**PROJECTION of 2020-2021
Variable Attendance**

VARIABLE ATTENDANCE (RADA):	12,805	12,672	12,539	12,405
	96% attendance	95% attendance	94% attendance	93% attendance
	Proposed Budget 2020-2021	Proposed Budget 2020-2021	Proposed Budget 2020-2021	Proposed Budget 2020-2021
Local Taxes - Current	\$138,924,649	\$138,924,649	\$138,924,649	\$138,924,649
State Funding	6,402,382	6,294,614	6,186,846	6,079,078
Recapture	(33,913,194)	(34,804,700)	(35,696,204)	(36,587,709)
Other Revenue	1,890,500	1,890,500	1,890,500	1,890,500
TRS On-Behalf	6,138,826	6,138,826	6,138,826	6,138,826
Federal Funds SHARS	950,000	950,000	950,000	950,000
Total Revenue Net of Recapture	\$120,393,163	\$119,393,889	\$118,394,617	\$117,395,344
Payroll Cost	\$103,403,923	\$103,403,923	\$103,403,923	\$103,403,923
Contracted Service	15,938,052	15,938,052	15,938,052	15,938,052
General Supplies, Misc Operating & Cap Outlay	8,290,635	8,290,635	8,290,635	8,290,635
Total Expenditures	\$127,632,610	\$127,632,610	\$127,632,610	\$127,632,610
Budget Surplus (Deficit)	(7,239,447)	(8,238,721)	(9,237,993)	(10,237,266)
Beginning Unassigned Fund Balance*	66,851,453	66,851,453	66,851,453	66,851,453
Projected Unexpended Funds	2,000,000	2,000,000	2,000,000	2,000,000
Ending Unassigned Budgeted Fund Balance	\$61,612,006	\$60,612,732	\$59,613,460	\$58,614,187
Taxes+State Aid-Recapture =	\$111,413,837	\$110,414,563	\$109,415,291	\$108,416,018
Comparable to a 96% attendance rate @ lower enrollment:	13,339	13,200	13,061	12,922

ASSUMPTIONS:

Assumes approx 4% growth in assessed values

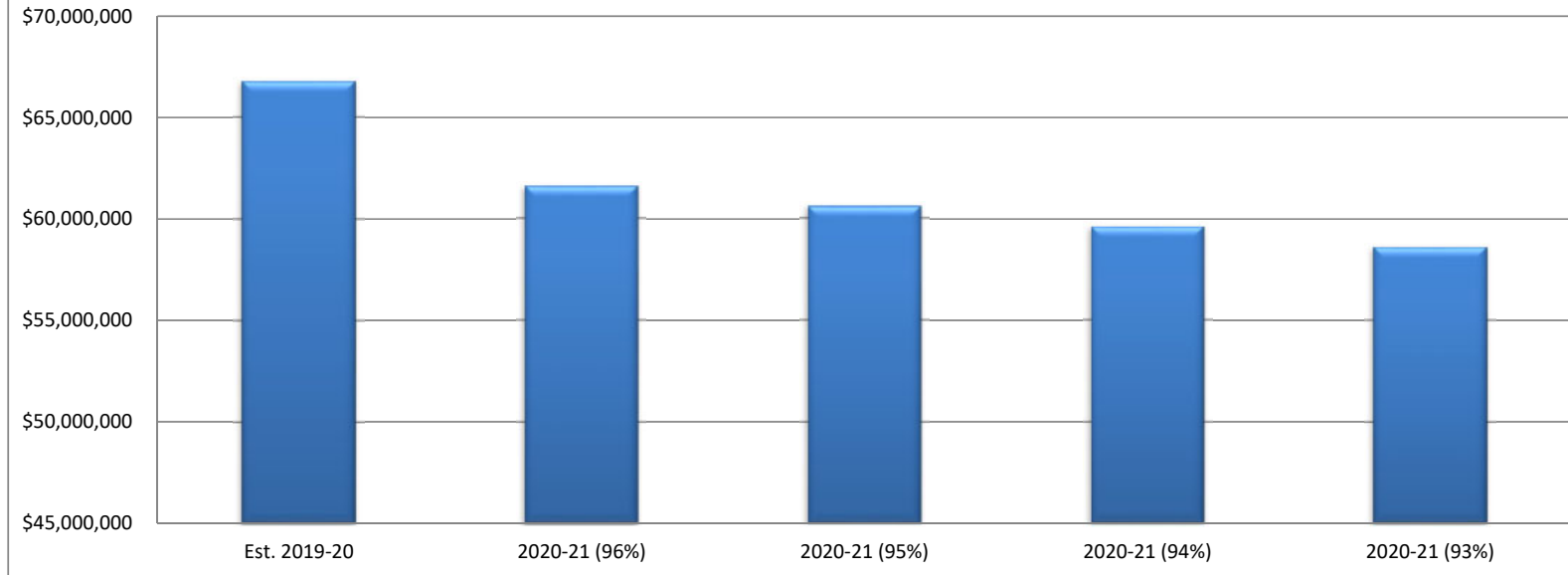
2020-2021 RADA enrollment of 13,339 @ 96%, 95%, 94%, & 93% attendance

Enrollment estimates based upon most recent demographic study (Spring 2020).

Refined Average Daily Attendance (RADA) is eligible days of attendance divided by day of instruction.

*estimated fund balance at end of 2019-20

Projected Budgeted Fund Balance as Avg Daily Attendance varies



	Est. 2019-20	2020-21 (96%)	2020-21 (95%)	2020-21 (94%)	2020-21 (93%)
Projected Fund Balance*	\$66,816,512	\$61,612,006	\$60,612,732	\$59,613,460	\$58,614,187
% Decline in Fund Balance from Prior Yr		-7.79%	-9.28%	-10.78%	-12.28%

ASSUMPTIONS:

Assumes approx 4% growth in assessed values each year
 2019-2020 RADA 12,608 (12,632 x 99.81% adjustment for the 5th & 6th attendance periods)
 2020-2021 RADA 12,805 (13,339 x 96% attendance)

Enrollment estimates based upon most recent demographic study.
 Refined Average Daily Attendance (RADA) is eligible days of attendance divided by day of instruction.
 *unassigned fund balance as of 2019 audit

**COPPELL INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE
2020-2021**

	2019-2020 Original Budget	2019-2020 Amended Budget	2020-21 Aug 3 Budget Workshop	Increase/ (Decrease) 2019-20 Amended to 2020-21 Aug 3
Estimated Revenue Sources				
5700.00 Local Sources				
5751.00 Food Service Activity	\$4,368,313	\$4,368,313	\$4,491,013	122,700
5744.00 Gifts and Bequests	-	-	-	-
5749.00 Miscellaneous Revenue	-	-	-	-
5754.00 Interfund Revenue; Catering	10,000	10,000	10,000	-
5742.00 Interest Earnings	20,000	20,000	10,000	(10,000)
Total Local Sources	4,398,313	4,398,313	4,511,013	112,700
5800.00 State Sources				
5829.00 Misc. State Program Revenues	10,000	10,000	10,000	-
5836.00 State Revenue	0	68,433	0	(68,433)
5831.00 TRS/TRS-Care On-Behalf Payments	109,183	119,230	138,343	19,113
Total State Sources	119,183	197,663	148,343	(49,320)
5900.00 Federal Sources				
5921.00 School Breakfast Program	72,385	72,385	115,070	42,685
5922.00 National School Lunch Program	400,360	400,360	455,290	54,930
5923.00 U.S.D.A. Donated Commodities	135,000	135,000	143,000	8,000
Total Federal Sources	607,745	607,745	713,360	105,615
7000.00 Other Sources	-	-	-	-
Total Budgeted Revenue Sources	\$5,125,241	\$5,203,721	\$5,372,716	168,995
Expenditures				
35 Food Services				
6100 Payroll costs	2,254,584	2,283,131	2,393,000	109,869
6200 Professional & Contracted Services	312,500	315,252	323,400	8,148
6300 Supplies & Materials	2,555,500	2,593,384	2,617,500	24,116
6400 Other Operating Expenses	14,500	23,797	17,000	(6,797)
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
35 Total Food Services	5,137,084	5,215,564	5,350,900	135,336
Total Appropriated Expenditures	\$5,137,084	\$5,215,564	\$5,350,900	135,336
Estimated Fund Balance				
3450 Beginning Fund Balance	734,726	969,833	469,833 *	
Budgeted Increase (Decrease) in Fund Balance	(11,843)	(11,843)	21,816	
3540 Budgeted Ending Fund Balance	\$722,883	\$957,990	\$491,649	

*estimating a \$500,000 loss in fund balance for 2019-20 due to coronavirus

**COPPELL INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2020-2021**

Estimated Revenue Sources	2019-2020 Original Budget	2019-2020 Amended Budget	2020-21 Aug 3 Workshop	Increase/ (Decrease) Amended to Proposed Budget
5700 Local Sources				
5711 Taxes, Current Year Levy	\$34,045,475	\$34,045,475	\$34,564,088	\$518,613
5712 Taxes, Prior Years	-	-	-	-
5719 Penalties, Interest, Other Tax Revenues	-	-	-	-
5742 Interest Earnings	460,000	460,000	150,000	(310,000)
Total Local Sources	34,505,475	34,505,475	34,714,088	\$208,613
5800 State Sources	244,971	244,971	232,618	(12,353)
5900 Federal - Other Sources	374,966	374,966	376,165	1,199
7900 Bond Refunding (Sources)	-	10,210,009	-	(10,210,009)
Total Budgeted Revenue Sources	\$35,125,412	\$45,335,421	\$35,322,871	(\$10,012,550)
Expenditures				
71 DEBT SERVICE				
6100 Payroll costs	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Expenses	-	-	-	-
6500 Debt Service	36,728,669	36,894,621	35,650,331	(1,244,290)
6600 Capital Outlay	-	-	-	-
71 Debt Service	36,728,669	36,894,621	35,650,331	(1,244,290)
8900 Bond Refunding (Uses)	-	10,040,024	-	(10,040,024)
Total Appropriated Expenditures	36,728,669	46,934,645	35,650,331	(11,284,314)
Estimated Fund Balance				
3420 Budgeted Beginning Fund Balance	10,261,391	11,425,574	9,826,350	
Budgeted Increase (Decrease) in Fund Balance	(1,603,257)	(1,599,224)	(327,460)	
3420 Estimated Ending Fund Balance	\$8,658,134	\$9,826,350	\$9,498,890	

CISD Positions

2020 - 2021

Excludes Auxilliary Child Nutrition FTEs

Location	Location Name	Total	Auxiliary	Para-Prof	Professional	Part-time	Technology
001	Coppell High School	239.00	0.00	39.00	197.00	0.00	3.00
002	Victory Place @ Coppell	12.00	0.00	2.00	10.00	0.00	0.00
003	New Tech High @ Coppell	35.00	0.00	3.00	32.00	0.00	0.00
004	Chs 9Th Grade Campus	87.00	0.00	13.00	74.00	0.00	0.00
042	Coppell Middle School East	82.50	0.00	8.00	74.50	0.00	0.00
043	Coppell Middle School West	86.00	0.00	14.00	72.00	0.00	0.00
044	Coppell Middle School North	86.00	0.00	11.00	75.00	0.00	0.00
101	Pinkerton Elementary	36.00	0.00	4.00	32.00	0.00	0.00
103	Austin Elementary	53.00	0.00	13.00	40.00	0.00	0.00
105	Mockingbird Elementary	49.00	0.00	7.00	42.00	0.00	0.00
106	Whealice H. Wilson Elementary	54.00	0.00	10.00	44.00	0.00	0.00
107	Lakeside Elementary	54.00	0.00	11.00	43.00	0.00	0.00
108	Town Center Elementary	51.00	0.00	9.00	42.00	0.00	0.00
109	Cottonwood Creek Elementary	49.00	0.00	9.00	40.00	0.00	0.00
110	Valley Ranch Elementary	52.00	0.00	11.00	41.00	0.00	0.00
111	Denton Creek Elementary	60.00	0.00	14.00	46.00	0.00	0.00
112	Richard J. Lee Elementary	63.00	0.00	9.00	54.00	0.00	0.00
113	Canyon Ranch Elementary	58.00	0.00	6.00	52.00	0.00	0.00
701	Superintendent	2.00	0.00	1.00	1.00	0.00	0.00
730	Business Office	20.50	0.50	9.50	10.00	0.00	1.00
732	Personnel Office	5.00	0.00	4.00	1.00	0.00	0.00
733	Communications	6.00	0.00	2.00	2.00	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	4.00	0.00	1.00	3.00	0.00	0.00
902	Advanced Academics/Gt	1.00	0.00	0.00	1.00	0.00	0.00
903	Intervention Services	64.00	0.00	3.00	61.00	0.00	0.00
904	Testing/Assessment	2.00	0.00	1.00	1.00	0.00	0.00
905	Technology	27.00	0.00	1.00	4.00	0.00	22.00
906	Section 504/Dyslexia	2.00	0.00	0.00	2.00	0.00	0.00
907	Science	2.00	0.00	1.00	1.00	0.00	0.00
908	Math	2.00	0.00	1.00	1.00	0.00	0.00
911	Language Arts & Reading	1.00	0.00	0.00	1.00	0.00	0.00
913	Student Services	6.00	0.00	1.00	5.00	0.00	0.00
914	Staff Development	2.00	0.00	1.00	1.00	0.00	0.00
915	Esl/Bilingual	4.00	0.00	1.00	3.00	0.00	0.00
916	Career And Technology	3.00	0.00	1.00	2.00	0.00	0.00
917	Social Studies	1.00	0.00	0.00	1.00	0.00	0.00
920	Digital Learning	13.00	0.00	0.00	13.00	0.00	0.00
952	General Services	9.28	7.28	0.00	2.00	0.00	0.00
953	Maintenance Services	35.25	31.25	3.00	1.00	0.00	0.00
954	Print Shop	1.00	0.00	1.00	0.00	0.00	0.00
955	Food Services	5.50	0.00	2.50	3.00	0.00	0.00
991	Athletics	2.00	0.00	1.00	1.00	0.00	0.00
999	District Budgeting	1.00	0.00	0.00	0.00	1.00	0.00
Total Active FTEs per MUNIS		1430.03	39.03	229.00	1133.50	1.00	28.00

CISD Child Nutrition Positions 2020 - 2021

Includes ONLY Auxilliary Child Nutrition FTEs

Location	Location Name	Total	Auxilliary
001	Coppell High School	13.44	13.44
003	New Tech High @ Coppell	1.75	1.75
004	Chs 9Th Grade Campus	4.88	4.88
042	Coppell Middle School East	5.00	5.00
043	Coppell Middle School West	4.22	4.22
044	Coppell Middle School North	4.25	4.25
101	Pinkerton Elementary	1.75	1.75
103	Austin Elementary	2.88	2.88
105	Mockingbird Elementary	2.25	2.25
106	Whealice H. Wilson Elementary	2.88	2.88
107	Lakeside Elementary	2.88	2.88
108	Town Center Elementary	2.38	2.38
109	Cottonwood Creek Elementary	2.88	2.88
110	Valley Ranch Elementary	2.88	2.88
111	Denton Creek Elementary	3.00	3.00
112	Richard J. Lee Elementary	2.88	2.88
113	Canyon Ranch Elementary	2.38	2.38
955	Food Services	7.96	7.96
Total Active FTEs per MUNIS		70.54	70.54

TOTAL FTE CHANGES SINCE 2019-2020	
BUDGET ADOPTION	
as of August 2020:	1500.57
as of August 2019:	1455.11
TOTAL FTE Change:	45.46

Budget Summary Report for COPPELL ISD

2019 - 2020 Actual Budget				2020 - 2021 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$73,400,116	\$5,553	11	Instruction	\$78,598,458	\$5,892
12	Instructional Resources, Media Services	\$1,721,308	\$130	12	Instructional Resources, Media Services	\$1,739,703	\$130
13	Curriculum Development & Staff Development	\$3,082,016	\$233	13	Curriculum Development & Staff Development	\$3,227,046	\$242
95	Payment to Juvenile Justice AEP	\$35,000	\$3	95	Payment to Juvenile Justice AEP	\$35,000	\$3
	Total:	\$78,238,440	\$5,919		Total:	\$83,600,207	\$6,267
Instructional Support				Instructional Support			
21	Instructional Leadership	\$2,537,704	\$192	21	Instructional Leadership	\$2,606,300	\$195
23	School Leadership	\$6,686,619	\$506	23	School Leadership	\$6,764,463	\$507
31	Guidance & Counseling, Evaluation	\$4,587,963	\$347	31	Guidance & Counseling, Evaluation	\$4,542,500	\$341
32	Social Work Services	\$354,716	\$27	32	Social Work Services	\$237,504	\$18
33	Health Services	\$1,454,423	\$110	33	Health Services	\$1,512,654	\$113
36	Co-curricular/ Extra-curricular Activities	\$2,562,797	\$194	36	Co-curricular/ Extra-curricular Activities	\$2,453,802	\$184
	Total	\$18,184,222	\$1,376		Total	\$18,117,223	\$1,358
							\$0
Central Administration				Central Administration			\$0
41	General Administration	\$3,557,297	\$269	41	General Administration	\$3,927,867	\$294
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,400	\$0	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$3,700	\$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 305.002, Government Code."	\$10,920	\$1	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 305.002, Government Code."	\$10,920	\$1
	Total:	\$3,570,617	\$270		Total:	\$3,942,487	\$296
District Operations				District Operations			
51	Plant Maintenance & Operations	\$10,488,861	\$794	51	Plant Maintenance & Operations	\$10,848,611	\$813
52	Security and Monitoring	\$715,336	\$54	52	Security and Monitoring	\$1,273,971	\$96
53	Data Processing	\$3,894,532	\$295	53	Data Processing	\$4,116,740	\$309
34	Student Transportation	\$4,742,000	\$359	34	Student Transportation	\$4,938,900	\$370
35	Food Services	\$5,215,564	\$395	35	Food Services	\$5,350,900	\$401
	Total:	\$25,056,293	\$1,896		Total:	\$26,529,122	\$1,989
Debt Service				Debt Service			
71	Debt Service	\$46,755,693	\$3,537	71	Debt Service	\$35,636,331	\$2,672
Other				Other			
61	Community Service	\$180,763	\$14	61	Community Service	\$183,931	\$14
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$33,831,345	\$2,559	91	Contracted Instructional Services Between Public schools	\$33,913,194	\$2,542
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	\$60,000	\$5	93	Payments to Fiscal Agents for Shared Service Arrangements	\$60,000	\$4
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	\$567,162	\$43	99	Inter-government charges not Defined in Other codes	\$565,160	\$42
	Total:	\$34,639,270	\$2,621		Total:	\$34,722,285	\$2,603