

2025-2026

COPPELL **ISD**

BUDGET Book

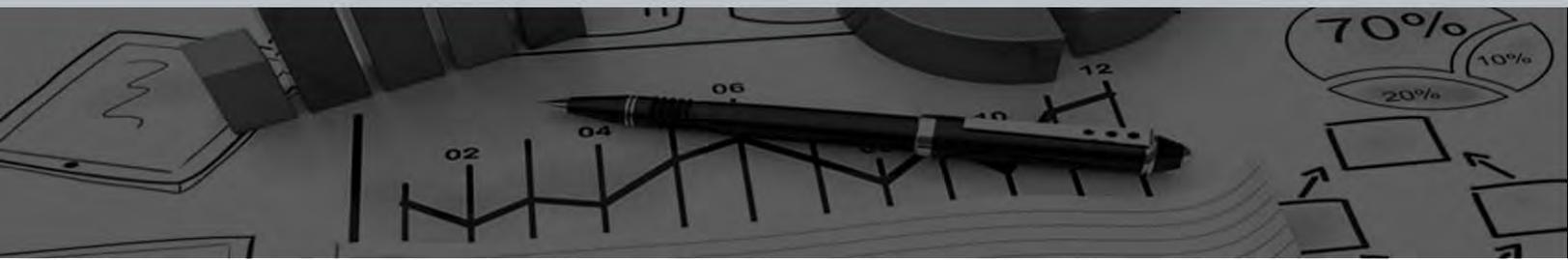


Table of Contents

Letter to Board of Trustees
Executive Summary	1
Introduction	1
Key Personnel.....	2
Board of Trustees.....	2
Administrators	2
Coppell Independent School District’s Mission Statement & Values:	3
District Profile	3
District Improvement Strategies – Goals & Objectives.....	4
Budget Highlights and Factors Contributing to a Structural Deficit.....	7
Enrollment:	7
Taxable Property Values:	8
School Funding Changes from 89 th Legislative Session:.....	10
Budget Updates & Cost Reductions Implemented for 2025-26:	13
Multi-Year Balanced Budget Plan	15
Texas School Funding.....	17
Budget Process & Timeline	19
Significant changes from prior year including budget priorities.....	22
Budget Strategy and Priority – Competitive Salaries:.....	23
Budget Strategy and Priority – Staff Support:.....	24
Budget Strategy and Priorities – Program Excellence, and Marketing & Revenue Growth:	25
Budget Strategy and Priorities – Operational Excellence, and Efficient Staffing Model:	26
Summary of Significant Budget Changes to Support Priorities and Goals:.....	27
Property Values and Tax Rate Adoption.....	27
Tax Rates	29
Recapture Payments (Robin Hood), State Aid and Local Property Taxes.....	30
Summary of Funds	32
Analysis of Adopted Budgets	32
Budget and Legislative Outlook	36
Financial and Demographic changes	37
Budget.....	40

Coppell Independent School District

General Operating Fund Budget	41
General Operating Fund Summary Budget:.....	42
General Fund Revenues:.....	42
General Fund Expenditures.....	44
Multi Year Budget Forecast – General Operating Fund.....	50
Food Service Budget	52
Debt Service Budget.....	53
Enrollment trends and forecast	54
Property Tax.....	55
Personnel Resource changes	56
Debt profile	59
Organizational Section	63
District History	63
Reporting Entity	65
District Profile	65
District Info – Enrollment, Student and Staff Demographics.....	66
Services Provided	67
District Map.....	70
Board of Trustees.....	71
Organization Chart.....	74
District Mission & Values	75
Strategic Plan	76
Community Based Accountability System (CBAS).....	78
Capital projects	88
PROJECTS COMPLETED as of Fall 2025	91
PROJECTS PLANNED FOR 2025-26	93
PROJECTS PLANNED FOR 2027-2028	95
ADDITIONAL ONGOING PROJECTS	95
Significant Budget and Financial Policies	102
Cash Management	102
Financial Management and Ethics	102
Investment Management	103
Debt Management.....	103

Coppell Independent School District

Fund Accounting	104
Chart of Accounts & Classification of Revenues and Expenditures	105
Minimum Fund Balance or Budget Reserve Policy	106
Financial Administration & Basis of Accounting	106
Expending District Funds.....	106
Audits	107
Budget Development Process.....	108
Budget Administration, Amendment and Management Process.....	110
Other sustaining local revenue	111
Financial Section	115
Governmental Funds.....	115
Food Service Fund	136
Debt Service Fund	140
Special Revenue Funds.....	143
Capital Funds.....	148
Information Section	151
District Performance Measures and Points of Pride.....	151
Campus Information	154
Taxable assessed value and tax rate history.....	172
Tax Rate Calculation Worksheet	173
Taxable Assessed Property Values.....	179
Tax Rate History	182
Property Tax Calculation and Impact on Average Household	183
Recapture History	184
Enrollment history	186
FTEs	188
Teacher salary statistics	189
Outstanding Bond Issues and Amortization Schedule.....	191
Definitions of Terminology	199

Coppell Independent School District

Letter to Board of Trustees



COPPELL INDEPENDENT SCHOOL DISTRICT

January 30, 2026

Board of Trustees
Coppell Independent School District
200 S. Denton Tap Road
Coppell, TX 75019

Dear Trustees,

We are pleased to submit the fiscal year 2025-26 budget for Coppell ISD. The budget covers the fiscal period September 1, 2025, through August 31, 2026. The document provides information on the organizational structure of the district, the financial plan that supports the educational goals of the district, the district's financial position, the operational and capital plans to maintain facilities, and the plan to achieve a competitive compensation package for employees.

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

Sincerely,

Dr. Leanne Shivers
Superintendent

Ms. Diana Sircar
Chief Financial Officer



EXECUTIVE SUMMARY



Executive Summary

Introduction

This budget document represents the financial plan for Coppell Independent School District for the 2025-2026 fiscal year. This budget provides the financial resources necessary to achieve the district's goals, while complying with federal, state, and local guidelines.

The budget and tax rate were adopted by the Board of Trustees on August 25, 2025. The Board of Trustees adopted a General Operating Fund deficit budget of -\$8,499,132. Both the Food Service Fund and the Debt Service Fund budgets were adopted with a positive contribution to fund balance of \$149,483 and \$178,506 respectively. The Board of Trustees adopted a tax total rate 2.07 cents lower than the previous year. The Maintenance & Operations tax rate remained the same as the previous year while the Debt Service Tax Rate was reduced by 2.07 cents. The district's fiscal year begins on September 1, 2025, and ends on August 31, 2026.

The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the district's Board of Trustees. Budgets have been prepared in accordance with State regulations. Additional federal, state, and local funds are presented for informational purposes.

The budget document is organized into the following major sections:

- Executive Summary – Introduces the reader to the budget document. This section highlights and summarizes important information contained in the budget. Users rely on this section to get an overview of the information found in the remainder of the document.
- Organizational Section – Provides the context and framework within which the budget is developed and managed. This framework includes the district's mission statement, values, goals, organizational and financial structure, as well as the financial policies and procedures that regulate the development and administration of the budget.
- Financial Section – Contains the financial schedules that present the adopted budgets for the district and comparisons to prior year. Includes additional explanation and analysis of significant changes from the prior year and trends that affect the adopted budgets.
- Informational Section – Contains additional financial information related to past and future budgets to help put the budget into context.

To provide additional detailed information to our constituents, the district's website contains multiple years of the adopted budget books, annual financial reports, Financial Integrity Rating System of Texas reports (FIRST), Truth-In-Taxation notices, monthly budget and financial reports, check registers, debt, and credit ratings information. Also included is the legally required budget summary posting. See the link to the "[Financial Transparency](http://www.coppellisd.com)" page on www.coppellisd.com.



Key Personnel

Board of Trustees

Mr. David Caviness, President

Ms. Nichole Bentley, Vice-President

Mr. Jobby Mathew, Secretary

Mr. Anthony Hill

Mr. Jonathan Powers

Ms. Ranna Raval

Ms. Leigh Walker



Administrators

Dr. Leanne Shivers, Superintendent

Dr. Angie Brooks, Assistant Superintendent of Curriculum & Instruction

Ms. Angela Brown, Chief Communications Officer

Ms. Diana Sircar, Chief Financial Officer

Mr. Sid Grant, Chief Operations Officer

Coppell Independent School District

200 S. Denton Tap Road

Coppell, Texas 75019

www.coppellisd.com

214-496-6000

Coppell Independent School District

Coppell Independent School District's Mission Statement & Values:

Mission: Working together, we are committed to creating profound learning experiences for each child, while nurturing meaningful relationships, to positively impact our world.

Core Values:

- We value **collective engagement** that positively impacts the lives of our children and our world.
- We value **great teaching** because we believe it is the key to deep learning.
- We value **authentic relationships**. When we invest in each other we learn and flourish.
- We value each individual's contribution because **success** can be different for everyone.

District Profile

Coppell ISD (cop-ELL) is a premier public school system with a statewide reputation for educational excellence. This high-performing and innovative district serves over 13,000 learners in the communities of Coppell, Dallas (Cypress Waters), North Irving, Lewisville, and Valley Ranch.

The majority of Coppell ISD is located within Coppell, TX, a suburb of Dallas. The city of over 43,000 residents is positioned approximately 5 miles northeast of the DFW Airport...north of Interstate 635 and west of I-35E. Although the City of Coppell is just over 14 sq. mi. in size, the school district spans over 23 sq. mi.

Inspired by Creating a New Vision for Public Education in Texas, which outlines ideas and premises for transforming education to better address the needs of learners and educators, Coppell ISD designs processes and implements programs which allow for the construction of knowledge, disciplined inquiry and connections in and beyond the classroom. It is the district's goal to provide nurturing learning through a constructivist mindset, with meaningful dialogue, collaboration, and reflection.

Focused on continuous improvement that results in excellence for each child, Coppell ISD serves learners through specialized programs related to individualized learner need and interest. The district offers a variety of programs including, but not limited to: International Baccalaureate, Coding, STEM, STEAM, Bilingual Education, Career and Technical Education, Great Expectations, School wide Enrichment Model, Challenge Based Learning, Project Based Learning, New Tech Network and Gifted and Talented education programs. The community is focused on providing a premier education by designing digital and physical learning environments that promote engagement, developing an aligned curriculum to support all learners, supporting a balanced assessment and shared accountability system for learning, and building strong local, state, and global partnerships.

Dedicated to program effectiveness for maximized learning, Coppell ISD continually works to design, develop, and evaluate each program annually as required by state and federal requirements. Program evaluations ensure local, state, and national guidelines are met including staffing, certifications, professional learning, resources, and budgeting are delivered with efficiency and equity. The programs produce the intended outcomes demonstrating results that are equal to or exceed state or national performance as it pertains to learner participation, achievement, certifications, and endorsements.

Coppell Independent School District

As a Texas Education Agency designated District of Innovation district, Coppell ISD is afforded more local control over district operations to support innovation and local initiatives to improve educational outcomes for the benefit of learners in the community.

District Improvement Strategies – Goals & Objectives

The goals and objectives of Coppell ISD start with the district’s core values. Every goal is aligned with the core values. Goals are established for the Superintendent and the district through District Improvement Plan (DIP). Budget priorities are established to support these goals. The Coppell ISD 2030 Strategic Plan, approved by the Board of Trustees in February 2024, is a comprehensive plan to steer the district’s trajectory for the future through a five-year plan of implementation. The Coppell ISD 2030 Strategic Plan is based on the 7 Community-Based Accountability System (CBAS) pillars.



The Board of Trustees and district administration settled on the budget priorities for the 2025-26 budget which align with the district’s core values, the 2030 Strategic Plan, and the District Improvement Plan (DIP).

Budget Focus Goal, Strategies & Priorities:

FOCUS GOAL: Balanced Budget - Maintain a fiscally responsible approach by ensuring expenditures align with revenues, prioritizing sustainability and long-term financial stability.

Budget Strategies & Priorities:

- A. **Competitive Salaries:** Prioritize maintaining a leadership position in educator compensation.
- B. **Staff Support:** Invest in staff support including professional learning communities (PLCs) and leadership development initiatives to empower staff members.
- C. **Program Excellence:** Optimize programs focusing only on delivering high-quality, fiscally efficient options in which the district excels
- D. **Marketing and Revenue Growth:** Maximize efforts to promote district programs and generate additional revenue streams.
- E. **Operational Excellence:** Enhance operational efficiency including facilities, transportation and staffing to maximize resource utilization.
- F. **Efficient Staffing Model:** Design and implement a streamlined staffing model that prioritizes efficiency while meeting district needs, maintaining high-quality education, and adapting to changing priorities.

Under provisions of the Texas education code, every school district in Texas is required to develop a district plan to improve student performance. Coppell ISD utilizes a collaborative planning process including community and staff input to develop the district's education plan. District and campus plans are developed annually to be mutually supportive of the state goals and objectives under Education Code, Chapter 4.

In Coppell ISD, the planning team is known as the District Educational Improvement Council (DEIC) and the plan is known as the District Improvement Plan (DIP). The DIP is aligned with the district's Strategic Design core values of great teaching, redefining success, authentic relationships, and collective engagement. The Board of Trustees oversees the procedures of the district-level planning and decision-making committee meetings and annually approves their plan recommendations.

The following District goals were incorporated in the District Improvement Plan (DIP) for the 2025-26 school year:

DIP Goal 1 – Personal Growth and Experiences: We as CISD will achieve our full potential by learning at high levels and taking ownership of our learning.

- All PreK-12th grade learners will be provided with high quality Tier I instruction that is aligned to the TEKS.
- Multiple modalities of qualitative and quantitative data will be analyzed and utilized to respond to the needs of all learners.
 - *Core Value: "Great Teaching"*
 - *CBAS pillars: "Student Learning and Progress", "Student Readiness", "Professional Learning & Quality Staff"*

DIP Goal 2 – Authentic Contributions: We as CISD will demonstrate personal responsibility and integrity by using our unique passions, gifts, and talents as productive members of the global community.

- All Pre-K through 12th grade learners will participate in learning that is relationship driven, real world, engaging, allowing for choice and individual learning styles, hands-on, service oriented and that builds a sense of community.
- All Pre-K through 12th grade learners will have multiple opportunities to highlight and showcase evidence of academic, social emotional learning and interest/passions.
- Instructional leaders will have an intentional focus on using digital learning PK-12 to ensure the following: full implementation of the state Technology TEKS, innovative ways to embed technologies, balance of technology with hands-on learning activities, and using technology to promote critical thinking and differentiated learning experiences for all.
 - *Core Value: “Redefining Success”*
 - *CBAS pillars: “Engaged, Well-Rounded Students”, “Student Readiness”, “Community Engagement & Partnerships”*

DIP Goal 3 – Well-Being and Mindfulness: We as CISD will learn, engage, and work in a safe and responsive environment.

- We will continue to review and curate curriculum documents, provide training and implement specific programs to provide needed support/resources for counseling, social emotional learning, mental health and drug/alcohol awareness.
- We will continue to communicate systems and provide intentional training on the importance of relationships, mental health, behavior, and aligned discipline practices/supports across the district.
 - *Core Value: “Authentic Relationships” & “Collective Engagement”*
 - *CBAS pillars: “Safety & Well-Being”, “Professional Learning & Quality Staff”, “Student Readiness”*

DIP Goal 4 – Organizational Improvement and Strategic Design: We as CISD will engage in the continuous improvement process for the betterment of the learning community by utilizing data for planning, evaluation, and performance needs.

- We will provide aligned professional learning opportunities and gather feedback from participants on their growth and the impact of training.
- We will continue to investigate, implement and evaluate tools/resources/assessments that monitor growth within the educational system.
- We will expand use of digital tools to support specific systems within the district.
- We will continue to leverage a variety of communication tools and partnerships to increase clarity and consistency of district information and processes for stakeholders.
- We will continue to review and maintain district policies and practices for safety, behavior, personal communication devices, and discipline, and will implement any additional strategies/protocols put in place by the state.
 - *Core Value: “Collective Engagement”*
 - *CBAS pillars: “Student Learning & Progress”, “Community Engagement & Partnerships”, “Professional Learning & Quality Staff”, “Safety & Well-Being”, “Fiscal & Operational Systems”*

Coppell Independent School District

Along with District Improvement Plans, Texas school districts must also implement site-based decision making on each campus. The basic premise of site-based decision making is that the most effective decisions are made by those who will implement the decisions. The belief is that people involved at the campus level have a greater opportunity to identify problems, develop problem resolution and change strategy than people located off campus. Site-based decision-making concepts also recognize that people at the campus level are more likely to internalize change and to support its implementation if they are involved in the decision making than if they are not. The objective of site-based decision making is to improve student performance and to enhance accountability.

In Coppell ISD, each campus forms a Campus Site-Based Committee that sets the campus's educational objectives, consistent with the District Improvement Plan and Strategic Plan. This Campus Improvement Plan is a one-year plan that notes how resources and time will be allocated in the school year to meet the determined objectives. The campus committee consists of representation from the community, parents, and staff.

Each Campus Improvement Plan can be found on the district's website under "About CISD>District Improvement Plan & Council".

Budget Highlights and Factors Contributing to a Structural Deficit

Federal, state, and local rules and regulations guide the budget development process. The district adopts an annual budget for the General Fund, Food Service Fund, and the Debt Service Fund. Information regarding other funds in this report is for informational purposes only.

In response to declining enrollment, rising inflation-driven costs, limited increases in state funding, and the need to attract and retain high-quality staff, the CISD administration and Board of Trustees have considered these challenges and their impact on the district's structural deficit during the development of the 2025–2026 budget.

Enrollment:

- Enrollment projections indicate that the district is facing declining enrollment. Spring 2025 projections indicate declines of:
 - -134 or 1.01% for 2025-26
 - -213 or 1.63% for 2026-27
 - -195 or 1.52% for 2027-28
 - Future year declines are projected at an average of 1.75% per year
- Enrollment declines in Elementary grades are projected to be an average of 3%+ for the next four years. Middle school grades are experiencing a small decline now and expect to see further decline over the next six years projected at an average of 4%+ per year. High school grades are expected to have significant declines starting in 2029-30 as lower enrolled cohorts reach those grade levels.



Ten Year Forecast by Grade Level

Year (Oct.)	EC	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	AD	Total	Total Growth	% Growth
2020/21	64	206	785	827	895	948	1,010	939	1,065	1,065	1,085	1,117	1,084	976	986		13,052		
2021/22	50	252	776	849	907	905	979	1,043	1,015	1,085	1,071	1,116	1,109	1,054	923	20	13,154	102	0.8%
2022/23	61	256	723	850	895	983	959	998	1,145	1,069	1,090	1,110	1,097	1,071	1,041	19	13,367	213	1.6%
2023/24	64	280	704	790	886	936	1,007	1,000	1,045	1,165	1,099	1,145	1,123	1,053	1,055	19	13,371	4	0.0%
2024/25	36	269	711	712	839	933	955	993	1,079	1,112	1,163	1,103	1,137	1,111	1,036	19	13,208	-163	-1.2%
2025/26	0	310	672	752	732	868	947	942	1,069	1,143	1,125	1,181	1,113	1,106	1,095	19	13,074	-134	-1.0%
2026/27	0	310	669	709	775	759	884	946	997	1,126	1,159	1,146	1,186	1,086	1,090	19	12,861	-213	-1.6%
2027/28	0	310	698	704	738	800	770	878	1,009	1,050	1,135	1,174	1,148	1,163	1,070	19	12,666	-195	-1.5%
2028/29	0	310	696	737	727	762	813	763	927	1,060	1,060	1,154	1,178	1,121	1,146	19	12,473	-193	-1.5%
2029/30	0	310	703	733	762	750	773	809	804	968	1,069	1,083	1,160	1,152	1,105	19	12,200	-273	-2.2%
2030/31	0	310	703	740	759	788	761	771	854	839	977	1,091	1,085	1,135	1,135	19	11,967	-233	-1.9%
2031/32	0	310	705	739	767	784	804	756	813	892	846	1,005	1,094	1,061	1,118	19	11,713	-254	-2.1%
2032/33	0	310	711	742	764	793	800	803	798	848	900	881	1,010	1,070	1,045	19	11,494	-219	-1.9%
2033/34	0	310	711	749	768	790	808	797	848	832	855	933	880	986	1,054	19	11,340	-154	-1.3%
2034/35	0	310	714	748	776	795	807	805	842	885	839	892	932	859	972	19	11,195	-145	-1.3%

Yellow box = largest grade per year
Green box = second largest grade per year



Enrollment chart from Spring 2025

Taxable Property Values:

- Taxable property values increased 0.09% based on the certification from the Dallas County Chief Appraiser in July 2025. Growth in taxable property values impact the district's tax rates and tax revenue. Additional information is provided in the Property Values and Tax Rate section of this document.



COPPELL ISD

Budget & Enrollment Challenges

2024-2025 Property Tax Rate

\$1.0026

Lowest CISD Tax Rate in 31 Years

For every \$100 of the property value

DID YOU KNOW? Last year 54 of the 68 school districts in DFW (Collin, Dallas, Denton and Tarrant counties) had a higher tax rate than Coppell ISD.

Bond Funds

CISD voters approved a \$321 million bond package in May of 2023

What is it used for?

New Construction and Renovations, HVAC Systems, Roofing, Buses, Playgrounds, Technology Infrastructure and Devices.

Cannot be used for salaries, utilities or other day-to-day expenses.

HISTORIC INFLATION

Inflationary increases in our district since 2019

Texas school districts, like businesses and families, are struggling with the impact of inflation and the pressure to keep salaries competitive.



Fuel
+34%



General Insurance Policies
+142%



Utilities
+8%



Teacher Starting Salary
+21%

INVESTING IN EXCELLENCE:



Coppell ISD is committed to recruiting and retaining the best educators, because we know that experienced, state-certified teachers are essential to student success.

TEACHER STARTING SALARY

2018-19	\$53,100
2019-20	\$54,600
2020-21	\$55,600
2021-22	\$56,500
2022-23	\$58,500
2023-24	\$61,150
2024-25	\$62,700
2025-26	\$64,200

TEACHER RETENTION IS CRITICAL TO THE SUCCESS OF ANY SCHOOL DISTRICT

The 2025-2026 starting salary is a 20.9% cumulative change since 2019 to keep up with the inflation increase.

STRATEGIC ACTION STEPS TAKEN

Relating to Multi-Year Budget Plan for 2025-26

POSITIONS REDUCED TO DATE

● 86 Full-time positions reduced since 2024 (saving \$5.9 million)

POSITIONS INCLUDE:

- 27 Administrative and Support positions
- 22 Positions related to Pinkerton/DLI consolidation
- 37 Elementary or Secondary staff positions related to decreasing enrollment

NTH@C RELOCATION (IN 2026-27)

● Relocating New Tech High @ Coppell onto the CHS Campus (saving \$1.4 million)

TRANSPORTATION EFFICIENCIES

- Reduction of 12 shuttles (saving \$205,200)
- Contract negotiation (resulting in \$900,000 savings over 7 years)

Coppell Independent School District

School Funding Changes from 89th Legislative Session:

- The state has experienced cumulative inflation of over 20% since 2019. Legislation from the 89th Legislative Session increased the basic allotment that funds school districts on an Average Daily Attendance (ADA) rate by \$55 to \$6,215, a 0.9% increase. The Basic Allotment provides districts with flexibility to spend those resources where most needed in each local district. The increase in the Basic Allotment was funded by repealing the increase in the golden penny yield, meaning that the increased funding that Coppell ISD would have received from the golden penny yield increase has effectively been replaced with an increase in the Basic Allotment.
- At the conclusion of the Texas State Legislature's 89th Regular session, districts were provided with additional funding that must be spent on certain initiatives. Of the total estimated \$7.2 million in funding for the district, it is expected that only \$2.9 million will be available to offset the current deficit.



- Teacher Pay Increases:
 - Funds provided for teacher pay increases for teachers with 3 or more years of experience.
 - Teachers with 3 or 4 years of teaching experience = \$2,500 increase.
 - Teachers with 5 or more years of teaching experience = \$5,000 increase.
 - Funds will be provided annually to maintain this increase.
 - Districts with fewer than 5,000 enrolled students received higher amounts.
 - Since these funds are to be passed through to teachers, the impact to the district is an equal increase in revenue and expenditures and is estimated at \$3.6 million for 2025-26.
- Support Staff Retention Allotment:
 - Funds provided for support staff salary increases including teachers with less than 3 years of experience, counselors, librarians, nurses, instructional aides, food service staff, administrative assistants, and other support staff.
 - May not be used for the superintendent, administrators, or principals.
 - The amount is set at \$45 for each student in adjusted average attendance.
 - Estimated at \$550,000 for 2025-26
- Allotment for Basic Costs (ABC):
 - The allotment provides \$106/student
 - Must be spent on transportation; hiring retired teachers; benefits, health insurance, or payroll taxes; TRS contributions and costs; utilities; property and casualty Insurance.
 - Estimated at \$1.4 million for 2025-26.
 - This allotment will free up funds for the district to use for other purposes but will not fully fund the costs or gaps in funding of the listed items.

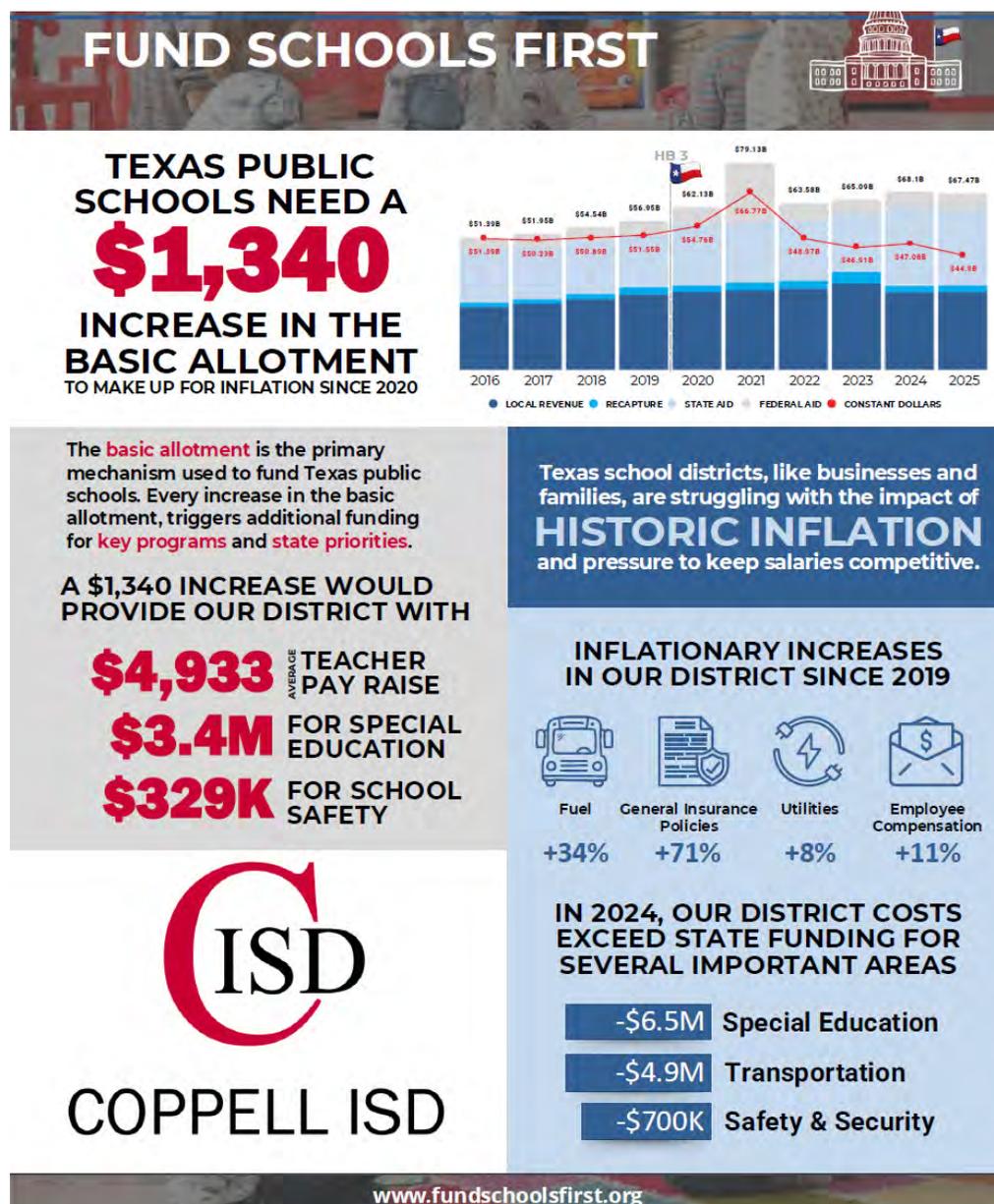
Coppell Independent School District

- School Safety Allotment:
 - An increase of the per-student allotment from \$10 to \$20
 - An increase of the per-campus allotment from \$15,000 to \$33,540
 - The estimated increase for Coppell ISD is approximately \$400,000 for 2025-26.
 - The amount will vary based upon the number of students enrolled and the number of campuses.
- Special Education Evaluation Allotment
 - Districts are required to provide full initial evaluations of students.
 - Allotment of \$1,000 per full initial evaluation.
 - The estimated amount, based on the previous year's full initial evaluations, is \$350,000.
- Special Education Transportation:
 - An increase from \$0.10 to \$0.13 per mile for special education transportation.
- Comprehensive Special Education System
 - Will change the way in which special education funds are distributed to districts.
 - The Texas Education Agency (TEA) will develop the system for reporting and funding.
 - This funding is expected in the 2026-27 school year.
- Early Education Allotment:
 - Change in funding for early education allotment may benefit districts that offer full-day pre-kindergarten, such as Coppell ISD. This is another allotment that is being funded by reducing funding that was already provided to districts and re-distributing it.
- New additional requirements are required of school districts. The ultimate cost of these mandates is unknown at this time but can be determined as the law is interpreted and rolled out by the Texas Education Agency (TEA).
 - Math Academy training required of all Kindergarten – Third Grade math teachers, principals, assistant principals, instructional coaches, and interventionists.
 - Early Literacy Interventions and Accelerated Instruction requirements.
 - Required use of approved K-3 reading and math diagnostic tools and required training.
 - Expansion of pre-kindergarten to children of teachers.
 - Additional school safety requirements, training and oversight.
 - Library services requirements, notifications, and approvals.
 - Student discipline reform
- The Texas Legislature passed Senate Bill 2 creating Education Savings Accounts (ESA).
 - The Texas Comptroller must determine the rules and regulations for this program.
 - The ESA is funded at 85% of the statewide average per-ADA funding including TRS.
 - Adds up to \$30,000 annually for students with disabilities
 - Caps homeschool funding at \$2,000 per student per year.
 - Prioritizes children with disabilities and students with income less than (200% to 500% of) the federal poverty level.

Coppell Independent School District

- Funds will be distributed directly to providers for expenses such as tuition, instructional materials, assessment, tutoring, education therapies, transportation, computer hardware/software.
- The Comptroller will be required to report on the program including application data, participation satisfaction, assessment results, dropout rate, biennium funding needs, College Career and Military Readiness and student demographics.
- The impact to Coppell ISD will be seen in reduced per-student funding for students that choose to either un-enroll from Coppell ISD or choose never to enroll in Coppell ISD.

The flyer below was shared with the Coppell ISD community to detail the challenges and need for a change in funding formulas.



Coppell Independent School District

Budget Updates & Cost Reductions Implemented for 2025-26:



- It is fortunate that Coppell ISD has a strong partnership with the City of Coppell which has agreed to pay for the Student Resource Officers that will be placed at all the schools within the City of Coppell, saving the district from having to budget the entire amount for security. Historically, the city has paid at least 50% of the cost. It is estimated that Coppell ISD's portion of the cost would have been over \$775,000. Coppell ISD has an agreement with the Dallas Sheriff's Office to provide officers at the four schools located in the cities of Dallas and Irving and the district pays the entire cost for these officers.
- Future budget projections indicate that the district will utilize fund balance in increasing amounts each year due to declining enrollment. The district continues to work to make long-term, sustainable changes to its budget to provide for a stable financial future. One such change for the 2025-26 school year is the closure of Pinkerton Elementary, the movement of the elementary International Baccalaureate program to Wilson Elementary, and the consolidation of the Dual-Language Immersion program to Denton Creek Elementary. All employees affected were offered other positions in the district, mostly at Wilson and Denton Creek elementaries. The district was able to reduce overall positions because of these two changes through attrition and retirement.
- Additional reductions in staff have been made through attrition. Staff reductions have been made in administrative areas, support positions, and some campus positions based upon the projected decrease in enrollment. Through this date, the district has reduced full-time positions by 69 for the 2025-26 school year as follows:

AREA:	BUDGETED SAVINGS:
● Elementary positions	\$1,825,000
● Secondary positions	\$ 190,000
● District support and admin positions	\$1,185,000
Total as of July 2025:	\$3,200,000

- Cost reductions for transportation are estimated to result in \$200,000 savings
- The work continues and has involved engaging with the community through multiple meetings on campuses, facility and efficiency committee meetings, newsletters, surveys, budget workshop and board meeting recaps, and a dedicated budget webpage. As the district continues this work in the 2025-26 school year, additional stakeholders will be engaged to provide input.

Coppell Independent School District

- After years of fast growth in enrollment and a trajectory to reach 14,000 students, the district's enrollment has started to decline. The district's demographer provides forecasted enrollment projections based upon factors such as birth rates, new home starts within the district, changes in zoning that may bring future single-family or multi-family development, economic conditions including the unemployment rate, home prices, and the regeneration of neighborhoods within the district. The impact of the covid-19 pandemic altered the conditions under which the projections of reaching 14,000 students were based. The projected decline in enrollment for Coppell ISD will be most significant in the elementary grades. It has most recently been seen in a lower number of enrolled Kindergartners, much lower than the graduating 12th grade cohort. Reasons include:
 - Overall enrollment decline in the State of Texas
 - The build-out of homes within the district boundaries
 - Increased price point of single-family homes which may exclude young families
 - The availability of remote work options that allow families to be more mobile
 - Potential for students to choose alternative educational outlets such as homeschooling or attending local charter schools or private schools.

- The district has an excess capacity of more than 1,500 seats in its current portfolio of ten elementary schools.

Coppell ISD offers open enrollment to a limited number of neighborhoods that surround the district boundaries. The district had 240 open enrollment students in the 2024-25 school year. The district expects 202 of those students to return as some have graduated or withdrawn. The district anticipates about 67 new students to the program with a total of 269 open enrollment students. These students will generate between \$1.7 million - \$2.2 million in funding for the district.

The proposed budgets have been developed to support the achievement of the district's goals including:

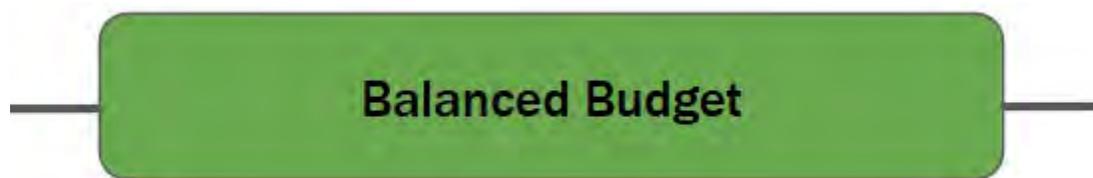
- Starting teacher salary is budgeted at \$64,200
- Implementation of the Teacher Retention Allotment that provides raises for teachers with 3 to < 5 years of experience of \$2,500 and teachers with 5 or more years of experience of \$5,000.
- Cost-of-living increase for teachers with less than 3 years of experience of \$2,000.
- General cost-of-living increase for all other employees of 3% of midpoint. This includes nurses and librarians who have previously been provided raises like teachers but were not included in the Teacher Retention Allotment legislation.
- Healthcare premium contribution of \$350 per month for full-time employees
- Accelerated instruction funds of \$20,000 budgeted as identified in Texas Education Code §29.081(b-2)

Multi-Year Balanced Budget Plan

The district has created a Multi-Year Balanced Budget Plan to address the structural deficit and implement steps to make long-term, sustainable changes. The district's structural deficit is a result of years of inflation, minimal additional funding from the state, and declining enrollment which results in more capacity in district elementary schools than is needed. As lower enrollment cohorts move from elementary school into middle schools, over-capacity at that level will need to be managed.

One portion of the Multi-Year Balanced Budget Plan is the need to reduce staffing based upon lower enrollment. The district spends nearly 82% of its budget, excluding excess revenue recaptured by the state, on salaries and benefits. The reduction in staffing will occur not only in reducing teachers to maintain current student to teacher ratios that are currently at or below state recommendations, but also in administrative areas and support areas.

The Multi-Year Balanced Budget Plan requires action, evaluation of results, and careful planning to keep the plan on track while making necessary adjustments to align with the district's values and student outcomes. The plan may need to be adjusted due to changes in state funding, changes in state mandates, actual enrollment, actual expense reductions and revenue growth. **As implementation occurs, items may be added or subtracted from the plan.**



Multi-Year Balanced Budget Plan Overview: year-by-year

In 2024-25 school year

- Board Action to consolidate Pinkerton
- Board Action to realign boundaries for the 2025-26 school year
- Relocation of Dual Language Immersion (DLI) program
- Reduce district & campus staff based on enrollment
- Transportation efficiencies

In 2025-26 school year

- Board Action to consolidate 1 or 2 elementary schools for the 2026-27 school year
- Board Action to realign boundaries for the 2026-27 school year
- Relocate reimagined New Tech High @Coppell into Coppell High School as a school within a school for the 2026-27 school year
- Adjust elementary and secondary staffing based upon enrollment
- Explore redefining Professional Learning Community (PLC) time in secondary schools
- Explore additional reduction of overall expenditures in areas other than salaries & benefits
- Explore virtual instruction with new state legislation

Coppell Independent School District

- Continuing the reduction of support staff through attrition
- Examine additional professional or support staff reductions for 2026-27
- Examine shuttles for reduction
- Explore secondary student schedules (specifically reviewing graduation plans and course offerings including internships, off periods, work release)
- Explore reallocating salaries out of general operating fund and into grants

In 2026-27 school year

- Implement Virtual instruction with new state legislation
- Reduce number of district professional or support staff
- Adjust elementary and secondary staffing based upon enrollment
- Implement Secondary master schedule changes – PLC Time Phase I
- Implement movement of salaries to grants where available
- Implement additional reduction of overall expenditures in areas other than salaries & benefits
- Reduction of secondary electives or lower enrollment courses
- Shuttle reduction by at least 50% (CHS and CHS9 routes)
- Explore Pay-to-Ride for shuttles and home-to-school routes
- Expand Victory Place allowing more virtual options and work release
- Implement Secondary schedule changes - opportunities for student schedules

In 2027-28 school year

- Implement additional reduction of overall expenditures in areas other than salaries & benefits
- Adjust elementary and secondary staffing based upon enrollment
- Reduce number of district professional or support staff
- Board policy action to implement Pay-to-Ride for shuttles and home-to-school routes
- Implement secondary master schedule changes - PLC Time Phase II
- Explore elementary and secondary programmatic reductions

In 2028-29 school year

- Implement secondary master schedule changes - PLC Time Phase III
- Adjust elementary and secondary staffing based upon enrollment
- Reduce number of district professional or support staff
- Implement additional reduction of overall expenditures in areas other than salaries & benefits
- Elementary programming reductions, if necessary
- Secondary programming reductions, if necessary

As implementation occurs, items may be added or subtracted from the plan.

Coppell Independent School District

Texas School Funding

Funding for Texas public schools comes from three main sources: local school district property taxes, state funds, and federal funds. Most funding comes from local property taxes, which are collected by school districts, and state funding.

The Foundation School Program (FSP) is the state program that establishes the amount of state and local funding due to school districts under Texas school finance law and provides the state's share of this funding to districts. The program is administered by the Texas Education Agency (TEA). The FSP is meant to ensure that all school districts, regardless of property wealth, receive "substantially equal access to similar revenue per student at similar tax effort, considering all state and local tax revenues of districts after acknowledging all legitimate student and district cost differences."

A district's Tier One funding entitlement is calculated using the legislative determined Basic Allotment and the district's Average Daily Attendance (ADA). Average Daily Attendance is a calculation of the number of students who are in attendance each day of the school year divided by the number of instructional days in the school year. Additional funding is provided based upon the characteristics or needs of the district's student population such as special education, dyslexia, bilingual, career and technology, gifted and talented, etc.

If the funds raised by the district through property tax collection is greater than the district's Tier One funding entitlement, the funds are recaptured by the state school finance system to assist with the financing of public education for all school districts. This recapture mechanism is often referred to as "Robin Hood". Coppell ISD is subject to recapture.

In addition to the Tier One funding, the district receives additional funding to supplement the basic funding provided for by Tier One. The Tier Two entitlement is calculated to provide a guaranteed level of funding for each cent of tax effort above the district's Tier One tax rate. The funding provided by this additional tax effort is also referred to as enrichment.

On September 11, 2010, voters approved an addition of 13 pennies to the then current school district rollback rate through a tax ratification election (TRE). This action was taken because of stagnate school funding formulas, frozen in 2005-2006, that provided no inflationary adjustments. While a small funding adjustment was provided by the state in 2009, it came with requirements to spend the additional funding on employee compensation. Facing a projected deficit, the district took measures to reduce staff and other expenditures that impacted budgets for fiscal years 2008 – 2011 prior to calling the TRE.

In 2019, the 86th Legislature passed House Bill 3, resulting in significant changes to school finance funding. The changes included the compression of the Tier 1 tax rate to the lower of the State Maximum Compressed Rate (MCR) or the Local Maximum Compressed Rate (MCR). Tier 2 pennies were compressed by 3.17 pennies, and the yield was updated.

The calculation of the district's recapture payment is based on the district's final enrollment, calculated funding entitlement and local share under Texas Education Code §48.269, final state certified property values for the tax year, adopted Maintenance & Operations (M&O) tax rate for the tax year, and M&O tax collections for the school year.

Coppell Independent School District

The tax revenue that Coppell ISD receives from the first eight pennies of the Tier Two tax rate (the “golden” pennies) is not subject to recapture. The increase to the guaranteed yield on golden pennies was eliminated by legislation during the 89th legislative session. The current yield is \$129.52 per Weighted Average Daily Attendance (WADA) per penny of tax effort. Each golden penny generated approximately \$1.97 million dollars in revenue in 2024-25 for a total of about \$15.7 million.

The tax revenue that Coppell ISD receives from the remaining pennies in the Tier Two tax rate (the “copper” pennies) is partially subject to recapture. The district is guaranteed a yield of \$49.28 per WADA per penny of tax effort. Currently, Coppell ISD copper pennies equal \$0.0583. Under House Bill 3 funding, the district has future taxing capacity of 3.17 pennies through a voter-approved tax ratification election (VATRE). Each copper penny generated approximately \$749,000 in revenue in 2024-25 for a total of about \$4.37 million. An increase of 3.17 pennies in the tax rate would increase funding by about \$2.4 million.



As property values continue to rise at a greater rate than the state average, the maintenance & operations tax rate will continue to be compressed. In addition, the 88th and 89th legislative sessions produced state-wide property tax relief. Senate Bill 2 (88th) initiated additional compression of 10.7 pennies and the increase of the homestead exemption from \$40,000 to \$100,000, approved by voters in November 2023. Senate Bill 12 (88th) provided relief to taxpayers “Over-65” or “Disabled” that qualified for a frozen tax levy, comparable tax relief as that provided to other taxpayers since 2019. This group will continue to receive additional tax relief in any year when the M&O rate is compressed. SB4/SJR 2 (89th) and SB23/SJR 85 (89th) increased the homestead exemption from \$100,000 to \$140,000 and increased the additional exemption for those Over-65 or Disabled from \$10,000 to \$60,000 respectively. The increase in exemptions for those Over-65 or Disabled to \$200,000 has effectively reduced school district taxes on those groups to \$0 for some taxpayers. Voters approved these increases in the November 2025 election.

Coppell Independent School District

Property tax relief does not provide any additional funding for schools. While a reduction in tax rates will reduce the amount of tax revenue Coppell ISD collects and, therefore, reduce the recapture payment, the calculated funding entitlement does not change. Property owners benefit because the state will contribute a higher percentage of the funding entitlement and property owners will contribute a lower percentage.

As reported by the Texas Legislature, HB2 passed during the 89th legislative session provides the following funding for public education with much of the funding being directed toward specific expenditures.

- Provides \$8.5 billion in new public education funding
 - Includes \$1.3 billion for the new ABC allotment to relieve budget pressures like increasing property insurance premiums, TRS costs tied to teacher raises, and utilities.
 - \$430 million for school safety
 - Funds \$1,000 reimbursements for first time student evaluations
 - Fully funds full-day pre-k
 - \$677 million for early learning programs
 - \$153 million for Career & Technical education
 - Creates new math training programs for K-8 grade teachers
 - Includes \$4.2 billion for teacher pay increases through Teacher Retention Allotment
 - \$2 billion to update special education formulas (not eligible for 2025-26)
 - Reforms the Teacher Incentive Allotment to expand eligibility
 - Provides free pre-k for children of teachers
 - Invests \$135 million for teacher preparation and certification programs

The basic allotment was increased by \$55 to \$6,215. Some funding districts received prior to HB2 has been revoked to pay for initiatives within HB2. These include funds that historically increased the yield on the golden pennies and the early education allotment.

Budget Process & Timeline

The budget process is continuous. The General Fund budget is developed using assumptions of Average Daily Attendance (ADA), projected student enrollment, and property tax revenue. The budget is revised and updated at several points during the fiscal year as needed. Revisions may be necessary once student enrollment and ADA are calculated for each six-week instructional period. The budget is adopted at the functional level (area of spending) and any amendments to the budget are approved by the Board of Trustees.

Federal, state, and local rules and regulations guide the budget development process. The district adopts an annual budget for the General Fund, Food Service Fund, and the Debt Service Fund. Information regarding other funds in this report is for informational purposes only.

Coppell Independent School District

The Texas Education Code §44.002-44.006 governs the legal basis for school district budget development. A budget for the General Fund, Food Service Fund, and Debt Service Fund must be prepared by August 20th and adopted by the Board of Trustees no later than August 31st. A public hearing to discuss the budget and the proposed tax rate is required before the budget is adopted by the Board. The approved budget begins September 1st. Due to the District's "recapture" status, a tax rate cannot be adopted by the Board of Trustees until the Commissioner of Education certifies that the district has entered into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. The district must adopt a tax rate on or before September 30th or 60 days after receiving the certified appraisal roll, whichever date is later. The Board of Trustees adopted the 2025-2026 budget on August 25, 2025, at the regular board meeting.

General Fund budget preparations and training began in January with principals and administrators. Budgets and detailed back-up are maintained within the district's financial system budget module. A budget threshold amount for each campus and department was entered by the business office preventing a department from exceeding the threshold set. Budgets were due on March 3rd. Additional funding requests are reviewed by the Executive Leadership Team, and, if approved, are included within the budget.

Coppell ISD uses a Student-Based Budgeting model that distributes funds equitably to each campus. The advantages of Student-Based Budgeting are equity among campuses based upon student needs, transparency and predictability since allotments can be calculated easily based on the formula, and empowerment of school leaders to manage resources effectively and build more customized support for students. The campus allotments are based upon a per pupil amount of \$89.88 per elementary learner, \$117.07 per middle school learner, and \$149.66 per high school learner and cover non-payroll expenditures. Additional allotments are distributed on a per learner basis for special needs such as Special Education, Economically Disadvantaged, and Emerging Bilingual. Athletics and Band receive a separate allotment to cover costs associated with these programs.

The amounts budgeted for all campuses reflect 90% of their allotment based upon anticipated enrollment. Each campus allotment will be adjusted in early November, based upon actual enrollment data collected from the October PEIMS snapshot date.

Teaching staff and other campus support staff are distributed equitably among campuses based upon the number of students in each grade level and the total campus enrollment. For example, it is the district's goal to keep K- 4th class ratios at or below 22 students:1 teacher. Additional student to staff ratios in specific programs such as elective or specials classes, early-childhood classes, and caseloads for special education professionals are targeted.

The district-level budget is determined and combined with the campus and department budgets. The district-level budget includes all salaries, district-level operating expenditures, and revenues. A salary projection is created based upon current staffing and is refined throughout the budget process to remove positions that will be eliminated and to revise or add any additional positions approved. The salary projection budgets for each vacant position using either the minimum or the midpoint of the salary range and includes health care contributions. The budget assumes that all positions in the district will be filled for the entire fiscal year. The final salary projection incorporates as much information as is known at the time yet often includes vacant positions which may be filled at a salary above or below the projected amount.

Coppell Independent School District

Budget workshops are held with the Board of Trustees at least three times during the budget process to discuss the assumptions on which the budget is based, share multi-year projected budgets, share updates to salary projections and the proposed budget, discuss factors that impact district finances, discuss taxable property values, and to receive approval for the proposed compensation plan; all factors that are incorporated into the budget.



Budget Calendar for Fiscal Year 2026

January 13	Board Meeting - budget challenges & enrollment trends
January 15	Board Workshop - budget projection under current law & recommended minimum deficit reductions
January - April	Coppell ISD Efficiency Review Committee (CERC) meetings
April 28	<p>Board meeting</p> <ul style="list-style-type: none"> • Mid-year update on 24/25 budget • Update on potential legislative action impacting school funding
May 12	Budget Workshop - CERC results; First draft general operating budget prior to any legislative action
May 19	Board Meeting
June 2	89th Legislative regular session ends
June 9	Budget Workshop - Second draft general operating budget; Compensation; Food service budgets
June 23	Board Meeting - Compensation plan approval
July 14	Board Workshop
July 25	Certified Taxable Assessed Property Values released
July 28	Board Meeting
August 11	Budget Workshop - Final general operating budget, food service, and debt service budgets
August 25	Public Meeting and Board Meeting - Adoption of budgets and tax rates

Coppell Independent School District

Significant changes from prior year including budget priorities

As a result of changing economic and demographic conditions, the district's projected enrollment is expected to decline especially in the elementary school grades. The district has seen lower enrollment in kindergarten for the past three years. With cohorts of over 1,000 12th graders being replaced with cohorts of around 600 - 700 kindergarteners, the district is planning for reduced staffing in the elementary schools and examining ways to utilize facilities more efficiently.

The district implemented a targeted campaign to increase attendance rates after overall attendance rates dropped over 1 percentage point after the pandemic. The impact of losing 1% of attendance is approximately \$900,000 - \$1,000,000 in funding. In 2024-25 the district realized a year-over-year increase in attendance rates of 0.50 from 95.8% to 96.3%, recovering around \$500,000 in revenue.

The district's enrollment declined in 2024-25 by 181 students as of the October snapshot date. Additional losses of enrollment are expected each year of 200 to 300 students through 2033, according to projections by the demographer.

The 2025-26 budget will be based on the assumptions below:

- Projected student enrollment of 13,074, a decrease in enrollment of 159 students from 2024-25 snapshot enrollment which was 13,233.
- Assumption of Average Daily Attendance rate of 96%, accounting for only 50% ADA funding for the prekindergarten cohort at a 90% attendance rate for a total of 12,416.
- Change in Special Populations such as Special Education, Bilingual, GT at the same % as student enrollment projections.
- Budgeted Beginning Teacher Salary is \$64,200
 - Last year, beginning pay was \$62,700
- The TRS contribution rate for members will remain the same at 8.25%.
 - The TRS contribution rate for the state, which the employer pays through TRS On-Behalf, is 8.25%
- Healthcare contribution is \$350/month for full-time staff.
- Certified Taxable Property Value growth is 0.09% which impacts estimated state funding, tax rates, tax collection revenue, and recapture.
 - State law requires the assumption that the increase in the Homestead Exemption and Over-65 Exemptions will be passed by voters in the November election.
- Budgeted recapture: \$17,574,591, a \$14.9 million reduction from 2024-25 budget.
- Changes to employee healthcare premiums are over 10% and are included.
- Full-time employee changes, details included.
- Certified Taxable Property Value growth is 0.09% which impacts estimated state funding, tax rates, tax collection revenue, and recapture.

Legislative changes to funding from the 89th legislative session were estimated and included in the budget for 2025-26. Early estimates indicated that Coppell ISD would receive \$7.2 million in additional funding with \$4.2 million directed to be spent on teacher and staff raises and an unknown amount to be spent on additional legislative requirements yet to be implemented. The remaining \$2.9 million is budgeted to be used to offset current funding gaps in areas such as addressing rising costs in areas such

Coppell Independent School District

as property insurance and utilities (\$1.4 million), safety (\$0.4 million), early education (\$0.55 million), special education evaluations (\$0.35 million), and other basic allotments (\$0.2 million).

Budget Strategy and Priority – Competitive Salaries:

An outcome of the 89th Legislative Session was the implementation of the Teacher Retention Allotment. The State prioritized salary increases for teachers with three or four years of teaching experience by allotting \$2,500 per teacher to districts to use as a one-time, permanent, salary increase to retain these teachers. To further incent teachers to stay in the profession, the State allotted \$5,000 per teacher with five or more years of teaching experience. After teachers gain five years of experience, they will qualify for an additional \$2,500 increase. This model is a response to the state's [Teacher Vacancy Task Force recommendations](#) from 2023.

The district will receive approximately \$3.4 million in Teacher Retention Allotment funds to pass along to teachers with three or more years of teaching experience. The district, recognizing the need to also provide a cost-of-living increase for teachers with less than three years of experience, provided a \$2,000 increase for this group. The district paid approximately \$125,000 in increases for this group.

Recognizing that the Teacher Retention Allotment does not provide funding for the subsequent increase in payroll taxes and benefits, the state directs districts to utilize funds from the new Allotment for Basic Costs or other district funds to cover these increased costs.

In addition to the Teacher Retention Allotment, the state provided a Support Staff Retention Allotment designed to help fund cost-of-living increases for staff that have traditionally been compensated similarly to teachers, such as librarians and nurses, in addition to other support staff. The Support Staff Retention Allotment can be used to fund raises for any support staff other than administrators.

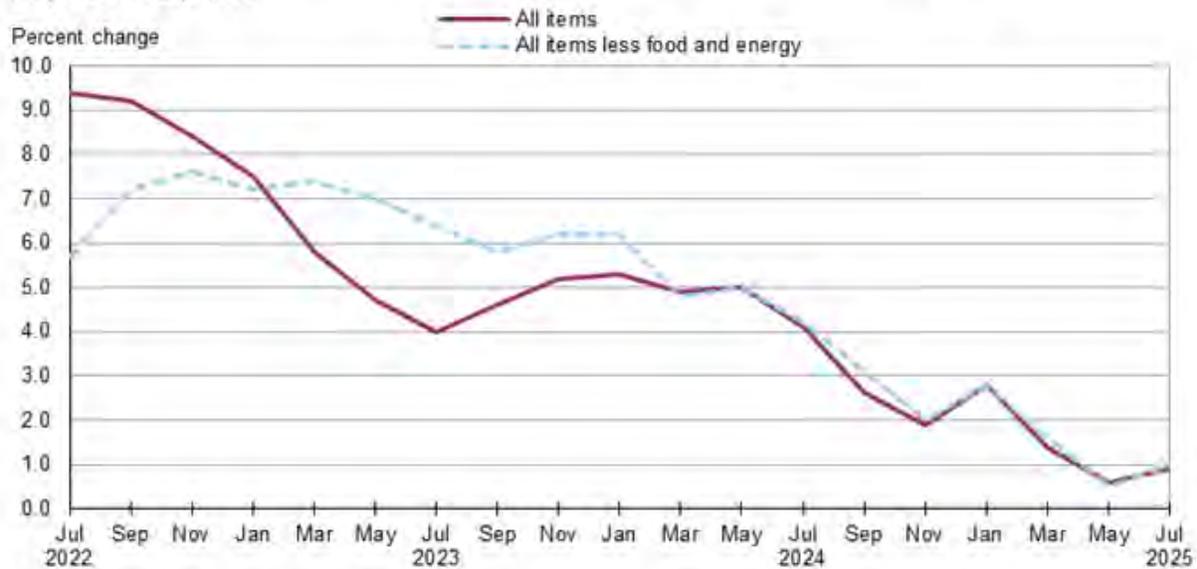
The district, recognizing the need to provide a cost-of-living increase for all support staff, provided a 3% on-midpoint increase. The Support Staff Retention Allotment will provide approximately \$500,000 in funding for the district to offset a portion of the support staff cost of living increase. Cost-of-living increases totaled approximately \$1,000,000.

The district will maintain a \$350/month contribution to employee healthcare. The district's healthcare plan is administered by the Teacher Retirement System (TRS). Premiums for districts within Region 10, such as Coppell ISD, increased by over 10% year-over-year. The annual increase in premiums paid by employees ranges from \$660, for employee only, to \$2,244, for employee and family.

Teachers and other employees are required to contribute to the Teacher Retirement System. The current contribution rate is 8.25% for all employees.

The Consumer Price Index shows the value of a dollar in buying power over a period of time. From July 2024 to July 2025 the index for all items, less food and energy, increased 1%, which was a marked improvement over the prior year increase of 5%. The energy index declined 2.5% compared to the prior year's increase of 12% and the food index increased 2%, matching last year's increase of 2%. The impact of lower buying power impacts the district's overall costs of supplies, services, and labor.

Chart 1. Over-the-year percent change in CPI-U, Dallas-Fort Worth-Arlington, TX, July 2022–July 2025

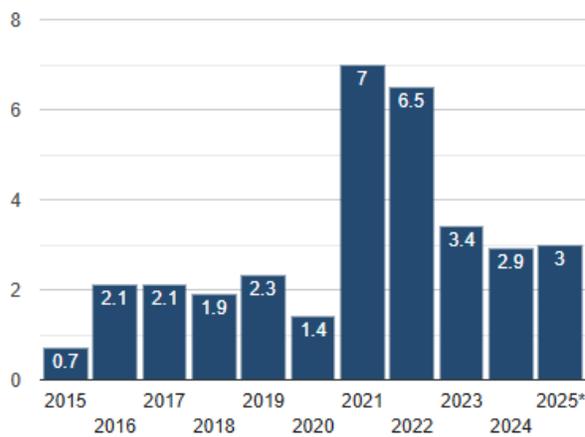


Source: U.S. Bureau of Labor Statistics.

The district has been battling a 20%+ increase in inflation since 2020. Inflation in areas such as transportation, fuel, utilities, insurance, and contracted services impact the district’s overall operating budget.

Source: USinflationcalculator.com

Chart: United States Annual Inflation Rates (2015 to 2025)



Budget Strategy and Priority – Staff Support:

In preparation for the 2025-26 budget, to respond to decreasing enrollment and the lack of additional funding available from the State, the district examined multiple ways to reduce overall expenditures. With payroll expenditures encompassing over 80% of the budget, the district strategically reduced positions that became vacant through attrition. Positions were eliminated or restructured to provide overall budget savings while continuing to provide the support needed.

Coppell Independent School District

As larger cohorts of elementary students progress to middle school, the need for staff in the elementary schools is reduced. The district has reduced positions, based upon current enrollment, both in and out of the classroom to adjust. Classroom positions reduced, the majority of which are from elementary, total (\$2,015,000).

Non-classroom and district positions have also been eliminated with an impact of (\$1,185,000).

Overall, \$3.2 million in positions were reduced through attrition, a net reduction of 69 full-time employees.

Budget Strategy and Priorities – Program Excellence, and Marketing & Revenue Growth:

Cowboys United enrollment strategy:

After Dr. Brad Hunt retired as Superintendent in May 2025, Mr. Doug Williams served as Interim Superintendent prior to hiring Dr. Leanne Shivers in late September 2025. Mr. Williams facilitated the district's strategy surrounding the investment in programs despite the necessary reduction in overall expenditures.

"Cowboys United" was developed to unite the district under "We Are All Cowboys". As part of this strategy, Mr. Williams saw the need to highlight the current choice programs within the district and to set the stage for increasing student choice programs with the intention of increasing enrollment from within the district boundaries as well as through limited open enrollment. Marketing of "Coppell ISD is the Choice" will be targeted to current residents whose children attend charter, private and homeschools in addition to limited open enrollment areas. Boundary realignment may be necessary to provide space in the elementary schools in the southern part of the district for 'choice' enrollment.

Research, including community input, for developing additional elementary choice programs will be started in the 2025-26 school year with programs scheduled to open in the 2027-28 school year.

Open enrollment will be offered to additional neighborhoods surrounding Coppell ISD to increase enrollment and revenue. In addition, enrollment will be offered to students whose grandparents live within Coppell ISD boundaries and enrollment will be offered to 'legacy' students whose parents graduated from Coppell ISD, whether or not they live within the Coppell ISD boundaries. Plans for implementation of these opportunities will be developed during the 2025-26 school year for implementation in the 2026-27 school year.

The district had 240 open enrollment students in the 2024-25 school year. The district expects 194 of those students to return as some have graduated or withdrawn. The district anticipates about 59 new students to the program with a total of 253 open enrollment students. These students will generate funding of \$1.5 - \$2.0 million or about the same revenue as last year.

Additional revenue generation:

The district implemented a program in 2024-25 to increase the attendance rates of students. Students learn best when they are engaged in school, and the district is funded based upon the average daily attendance rate of students. Changes were made to the district calendar to eliminate early-release days that traditionally saw higher absenteeism. Campuses planned student programming on specific days to

Coppell Independent School District

encourage attendance. The high schools incentivized student attendance using exam exemptions. The district was able to increase attendance to 96.3%, an increase of about 0.5% over the prior year, driving over \$400,000 in additional revenue. Attendance will continue to be strongly emphasized in 2025-26.

For 2025-26 the district implemented a facilities rental product (Facilitron) that uses wide-spread marketing to increase the rental fees for the district. Instead of continuing to manage this in-house, reservations and payments will be accepted by the third party. Fees will cover the costs of the staff required for rentals, such as staff to open and close facilities, supervise events, and custodians. The product will provide the district with clear revenue and expense reports so that fees can be evaluated and adjusted if necessary. Revenues will be evaluated against any increased maintenance costs for facilities due to rentals.

The district closed Pinkerton Elementary School for the 2025-26 school year and is currently renting space in that facility to various groups to generate revenue. The building is also being used to house some Curriculum & Instruction employees and to provide additional training space for professional learning and meetings.

Budget Strategy and Priorities – Operational Excellence, and Efficient Staffing Model:

The district continues to find ways to reduce overall operating expenditures while responding to increasing costs due to inflation or to provide cost-of-living increases for contracted service employees such as maintenance, custodial, and bus drivers. The district has re-negotiated some contracts providing an estimated \$130,000 in savings annually through 2031-32. Transportation shuttles have been eliminated to drive an additional \$200,000 in transportation reductions including shifting the district's pool use to a neighboring natatorium to avoid constant shuttling of students.

In January of 2025, the district moved from in-house to contracted maintenance and grounds services. This unique contract allows the district to control the overall budget for the contractor while capitalizing on their management expertise, negotiated buying power for parts, and maintenance and grounds standards. The district experienced a large reduction in outstanding work orders through the first six months and the implementation of a new preventative maintenance schedule. This agreement should reduce long-term maintenance replacements as well as provide increased service to district campuses and departments. The district received a complete inventory of district assets that require maintenance, such as HVAC units and water heaters, including the current condition and a proposed schedule for replacement. This will assist the district in future capital project planning.

To continue program excellence while managing costs, the Board of Trustees approved the plan to reimagine New Tech High @ Coppell and move it into the same building as Coppell High School. New Tech High will remain its own school, but the new location will allow students the flexibility to take courses and participate in extra-curricular activities at Coppell High School without the need to take a shuttle between buildings. Growth of the program is expected with the reimagination of the school, additional course offerings, and renewed marketing efforts. New students attracted to the school would bring in additional revenue. The district anticipates cost avoidance of \$500,000 in operating and transportation expenditures. Staffing will also be adjusted to appropriately staff both CHS and New Tech to CISD standards with anticipated savings over \$1,000,000.

Coppell Independent School District

District administration, with input from the community committee that reviewed district efficiency opportunities, proposed the closure of another elementary school due to declining enrollment and over 1,200 open seats within the elementary school program as a whole. Shifting some students from southern elementary campuses northward was considered as part of the Cowboys United Choice strategy and the administration determined that there would be room for additional ‘choice’ enrollment students despite closing one school. The school closure would allow for greater staffing efficiencies and the cost avoidance of \$1.2 million annually. The Board of Trustees ultimately voted not to close the elementary school. The district will be developing additional ways to reduce expenditures throughout the 2025-26 school year including the examination of all of the opportunities for cost avoidance in the Multi-year Balanced Budget Plan detailed earlier in this document.

Summary of Significant Budget Changes to Support Priorities and Goals:

Revenue	Budgetary Impact
Increased revenue from Teacher and Staff Retention Allotment	\$ 3,900,000
Increased revenue from expanded facilities rentals	\$ 100,000
Increased revenue from student attendance (ADA) increase	\$ 400,000
NET Revenue increase:	\$ 4,400,000
Expenditures:	
Cost-of-Living and Retention Allotment Increases for Teachers and Staff	\$ 4,500,000
Position changes/reductions for the 2025-26 school year	\$(3,200,000)
Contracted services re-negotiation	\$(130,000)
Transportation efficiencies	\$(200,000)
Increased costs (property insurance, contracted including SRDs)	\$ 380,000
One-time expense for new copier contract in FY2026	\$ 425,000
NET Expenditure increase/(reduction):	\$ 1,775,000
TOTAL POSITIVE IMPACT TO 2025-2026 BUDGET over prior year	\$ 2,625,000

Property Values and Tax Rate Adoption

On July 24th, the Dallas Central Appraisal District certified taxable property values. State funding is ultimately calculated using the taxable value of property assigned by the State Comptroller in the first quarter of the following calendar year. Certified values provide the best basis for budgeting.

The increase in property values is reported to the Texas Education Agency (TEA). TEA determines the Maximum Compressed Rate (MCR) that the district uses to calculate the Maintenance & Operations (M&O) tax rate. The district is required to tax at a certain level to receive its entire funding entitlement. The Maintenance & Operations tax rate is determined by adding the Tier 1 MCR plus the Tier 2 voter-approved enrichment pennies. Any excess tax revenue generated above the amount of the district’s Tier 1 entitlement is returned to the state in the form of “recapture”.

Coppell Independent School District

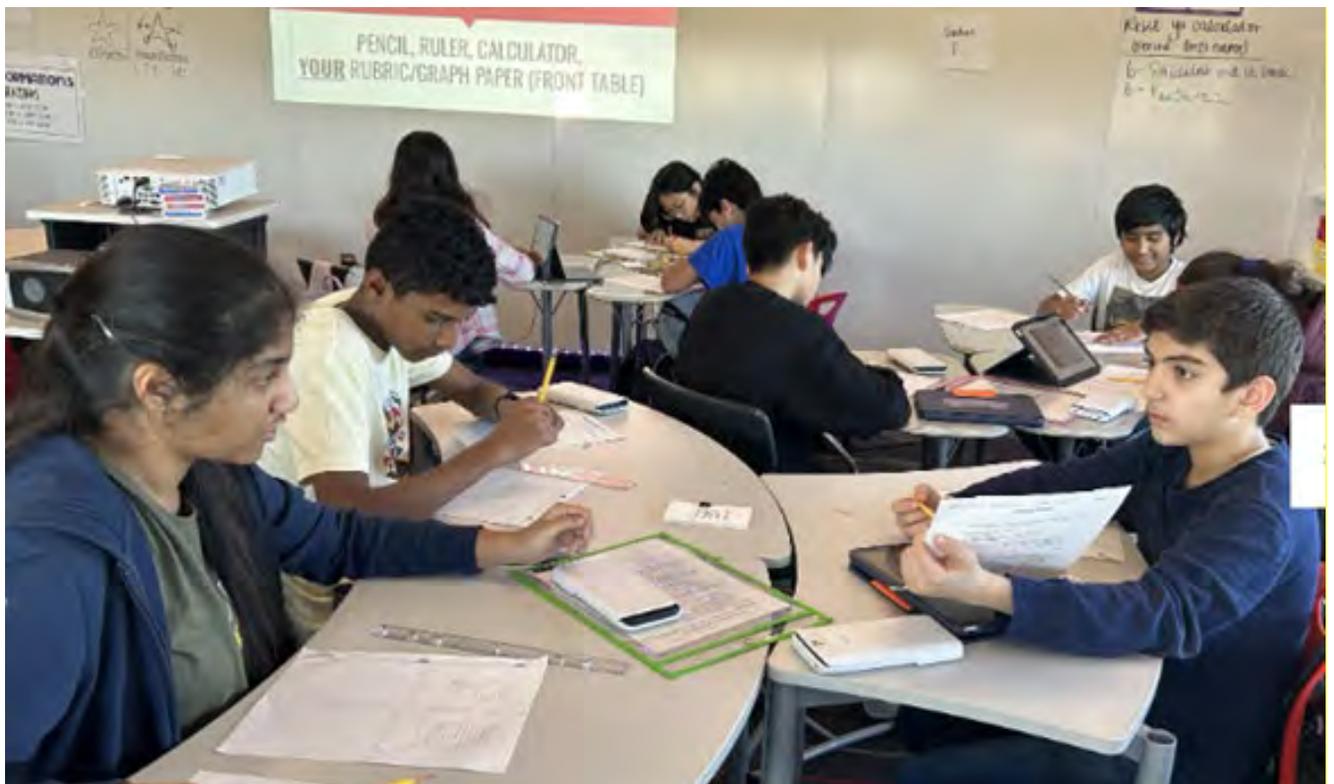
Budgeted tax rates:

- Max Compressed Rate (MCR): \$0.6169 (same as 2024-25)
- Enrichment pennies: \$0.1383 (same as 2024-25)
- Maintenance & Operations (M&O): \$0.7552 (same as 2024-25)
- Interest & Sinking (I&S): \$0.2267 (reduction of .0207)
- TOTAL: \$0.9819 (reduction of .0207)

The significant compression of the tax rate and increase in the homestead exemption resulted in significant property tax relief for property owners in 2023. In addition, taxpayers over 65 received comparable tax relief from prior property tax compression. Measures passed by the 89th Legislature, approved by voters in November 2025, increased the homestead exemption from \$100,000 to \$140,000 and increased the additional exemption for those Over-65/Disabled from \$10,000 to \$60,000. This increase in exemptions is required to be included in the tax rate calculations for the year. Certified values increased minimally by 0.09% because of the exemptions. There was, thus, no additional compression of the M&O tax rate.

The Interest & Sinking (I&S) tax rate is calculated to generate enough tax revenue to meet the district's debt payments for the year including any state aid or excess tax revenue generated in the previous year. The tax rate calculations are included.

Budgeted recapture: \$17,574,591

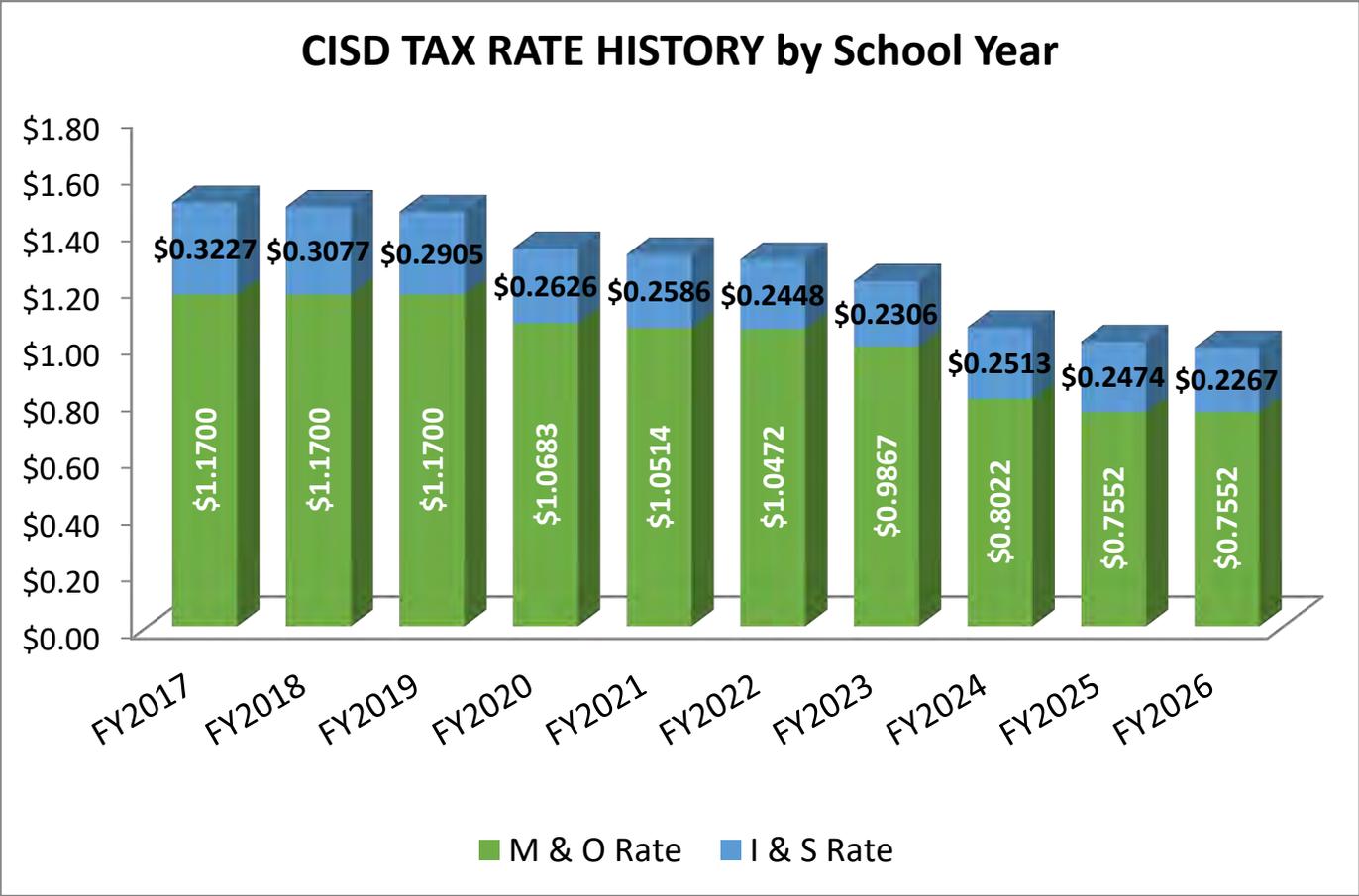


Coppell Independent School District

Tax Rates

Coppell ISD’s budget has been prepared using a total tax rate of \$0.9819 per \$100 assessed taxable value, which is a 2.07 penny reduction from the prior year. The setting of the Debt Service tax rate is fundamentally driven by the district’s assessed values, collection rate, and the annual debt payments. The district does not plan to issue additional bonds, authorized by voters in 2023, until the spring of 2026, therefore, the district is reducing the Debt Service tax rate by .0207. The tax rate reflected in the chart below is the budgeted tax rate.

The chart below reflects CISD’s tax rate history by school year. The Maintenance & Operations (M&O) tax rate remained the same as prior year. The M&O tax rate is a function of the increase in property values and the corresponding tax compression required by the state. This year, since additional property tax relief was passed by the 89th legislature in the form of increased homestead exemptions, there was no additional compression of the M&O tax rate.



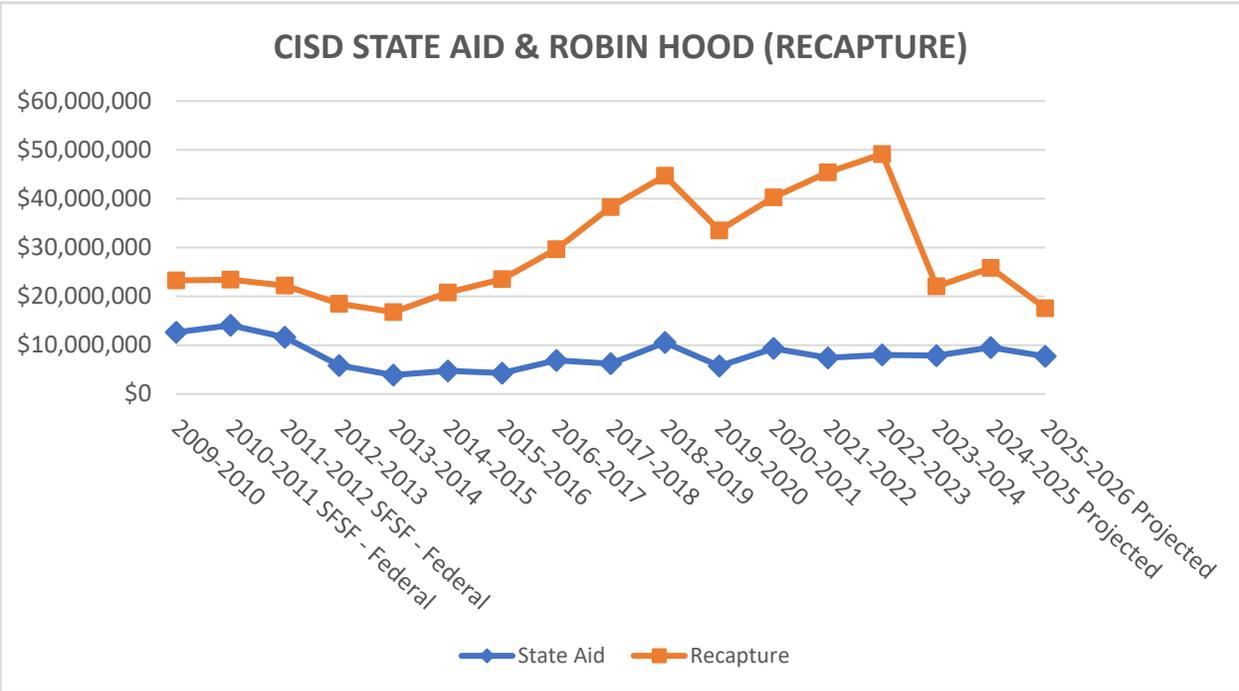
Coppell Independent School District

Recapture Payments (Robin Hood), State Aid and Local Property Taxes

House Bill 3 (86th session) repealed Chapter 41 of the Texas Education Code (TEC) that determined the method by which wealth would be equalized between districts. In its place, Chapter 49 requires that a district reduce its tier one tax revenue to a level not to exceed the district’s entitlement under TEC §48.266 (a) (1) less the district’s distribution from the state available school fund. The state recovers the excess revenue from the district through a recapture mechanism and deposits all recaptured dollars into the state’s General Revenue Fund. The state uses some of that revenue to fund school districts that collect less than their entitlement from their own tax revenues and funds public charter schools. The remaining funds are used at the discretion of the state for other purposes inside or outside of education.

For the most part, districts are entitled to an amount of funding based upon the students that attend. The first source of funding is the district’s collection of local property taxes. If enough taxes are not collected, the state makes up the difference. In the case that a district collects more than its entitlement through tax collections, the excess revenue is recaptured. The compression of tax rates required by House Bill 3 means that less tax revenue will be collected and, therefore, less revenue will be recaptured by the state.

This chart tracks Coppell ISD State Aid versus Recapture (Robin Hood) over the last seventeen years. The gap between state aid and recapture was widening until the implementation of House Bill 3 during the 2019-20 school year. Despite the compression of tax rates, the gap between state aid and recapture had continued to grow meaning that local taxpayers’ contribution to school funding was increasing. The 88th legislature passed SB2 which provided additional taxpayer relief, reducing tax collections and recapture, and effectively increasing the state’s share of public-school funding. Again in 2025, the 89th legislature passed additional taxpayer relief through increased homestead exemptions.



Coppell Independent School District

The budgeted tax rate for Operating Fund is \$0.7552 and the budgeted Debt Service tax rate is \$0.2267.

Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter authorization is the state compression percentage under Texas Education Code §48.2551 x \$1.00. The Texas Education Agency calculates and communicates the maximum compressed tier one tax rate (MCR) to each school district on or before August 5th. For the 2025-26 school year, the Texas Education Agency calculated the district's MCR at \$0.6169. A Maintenance and Operation tax rate beyond the compressed rate requires board and voter approval. After the 2006 compressed tax rate was established, the district was allowed to add 4 cents to the Maintenance and Operations tax rate with board approval. In September 2010, Coppell ISD voters passed a Tax Rate Ratification Election authorizing an additional 13 pennies. Eight of the seventeen approved and authorized pennies (golden pennies) have been added to the \$0.6169 to increase the allowable tax rate to \$0.6969. The remaining nine pennies (copper pennies) were required by House Bill 3 to be compressed by a ratio of 31.95/49.28 since the 2021-22 school year ($\$.09 \times (31.95/49.28) = \0.0583). Adding the compressed copper pennies of \$0.0583 results in an overall maximum M&O tax rate of \$0.7552.

The Board of Trustees called a Voter-Approval Tax Ratification Election (VATRE) in November 2024 to ask voters to approve the remaining 3.17 pennies allowed to the M&O tax rate. The proposition did not pass. The VATRE would have provided an additional \$2.4 million in revenue for Coppell ISD.

The district's total budgeted tax rate for the 2025-2026 school year is \$0.9819 compared to \$1.0026 in 2024-2025. The total decrease of \$0.0207 is a decrease in the Debt Service tax rate. Revenue per student is fixed by state funding formulas and does not change when property values increase. Growth in taxable property value provides additional tax revenue for debt service. Additionally, \$376,964 is budgeted in federal revenue for the interest due on the Qualified School Construction Bond payments for 2025-2026.

The state calculates the district's entitlement based upon the Refined Average Daily Attendance of the district's students plus additional Tier I allotments and Tier II funding. Any tax revenue collected more than this entitlement is sent back to the state in the form of recapture.

Due to the passage of House Bill 3 (86th), the maximum Maintenance and Operations tax rate had been compressed which resulted in lower property tax revenue. The intended results of this bill were to increase the state's share of school funding and reduce recapture. The initial result was that fewer excess tax dollars, over the district's entitlement, were collected and sent back to the state in the form of recapture. However, the results were short-lived, and the district's recapture payment continued to increase. Additional increases in the homestead exemption, passed in the 88th and 89th legislative sessions, reduces the assessed value base on which the district levies taxes. In 2024-2025 the district sent nearly \$26 million to the state in recapture. In 2025-26 the district is budgeting recapture at \$17,574,591, a decrease of \$9.9 million.

Coppell Independent School District

Summary of Funds

The annually adopted budgets include the General, Debt Service and Food Service funds. The total budgeted revenues for 2025-2026 are \$205,727,583 and total expenditures for these funds are \$213,898,726. The charts reflect Coppell ISD's Actual Results and Proposed Budget data from 2022 through 2026.

**COPPELL INDEPENDENT SCHOOL DISTRICT
COMBINED 5-YEAR BUDGET SUMMARY: General Fund, Food Service Fund, Debt Service Fund
(includes Food Service funds 240 and 482)**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRE-CLOSE ACTUAL 2024-25	BUDGET 2025-26
REVENUES					
Total Local Revenues	\$188,753,899	\$202,929,541	\$187,226,775	\$190,021,942	\$186,450,194
Total State Revenues	13,590,708	14,917,266	17,056,625	19,682,708	17,895,808
Total Federal Revenues	4,272,357	2,744,391	2,896,942	1,999,271	1,381,581
Total Revenue Sources	\$206,616,964	\$220,591,197	\$207,180,342	\$211,703,920	\$205,727,583
Expenditures by Function					
11 Instruction	75,773,672	81,704,620	89,080,179	90,269,496	93,769,902
12 Instructional Resource & Media Services	1,516,291	1,683,258	1,720,643	1,636,038	1,563,920
13 Curriculum & Instructional Staff Development	2,744,367	2,821,600	3,239,844	2,680,272	2,088,186
21 Instructional Leadership	2,427,115	2,755,500	2,817,926	2,736,284	2,830,052
23 School Leadership	6,264,373	6,440,987	6,747,511	6,944,767	6,652,742
31 Guidance, Counseling & Evaluation Services	4,292,312	4,887,643	5,903,323	5,955,813	5,759,304
32 Social Services	189,891	200,596	272,242	161,045	186,313
33 Health Services	1,376,705	1,545,649	1,599,349	1,592,918	1,639,903
34 Student (Pupil) Transportation	4,313,542	4,855,964	5,320,704	5,739,414	5,939,400
35 Food Service	5,249,123	5,058,808	6,493,843	5,480,174	6,005,601
36 Cocurricular/Extracurricular Activities	2,345,272	2,501,827	2,795,213	2,774,078	2,882,857
41 General Administration	3,712,981	4,162,867	4,195,972	4,408,806	4,541,016
51 Plant Maintenance & Operations	9,230,882	8,855,089	10,118,881	10,272,517	11,503,200
52 Security & Monitoring Services	711,490	799,835	1,052,217	888,056	1,179,226
53 Data Processing Services	3,669,274	3,876,516	4,171,647	3,938,022	4,123,999
61 Community Services	205,047	301,944	375,471	455,202	662,029
71 Debt Service	35,350,555	36,071,847	44,655,791	41,709,399	44,283,540
81 Facilities Acquisition & Construction	-	-	-	-	0
91 Contracted Instr Servs Between School Dist.	45,693,127	48,193,756	22,360,852	24,625,943	17,574,591
93 Payments to Fiscal Agent/Member SS	0	21,545	0	0	60,000
95 Payments to JJAEP	10,296	3,000	3,000	3,000	20,000
99 Other Governmental Charges	562,968	581,387	610,853	626,139	632,945
Total Appropriated Expenditures	\$205,639,283	\$217,324,236	\$213,535,461	\$212,897,383	\$213,898,726

Analysis of Adopted Budgets

Local revenues are expected to be lower than prior year due to decreased tax revenues in both the general and debt service funds due to the increase in homestead exemptions from \$100,000 to \$140,000 plus the additional increased exemptions for those over 65 or disabled. The district has strong

Coppell Independent School District

tax collection rates and expects to collect 100% of budgeted tax revenue however a significant increase in tax refunds over the past few years may impact overall tax revenue.

State funding revenues are budgeted to decrease by about \$1.5 million due to the estimated loss in enrollment.

Federal revenues are expected to decline due to the expected loss of SHARS Medicaid reimbursement revenue. The Medicaid reimbursement program is expected to produce half of the revenue that has been generated in prior years due to changes communicated from HHSC (Texas Health and Human Services Commission) which administers the program. Over the next year or so, the district will need to examine the benefits of participating in SHARS versus the costs to determine if it is a net benefit to the district.

Budgeted expenditures are expected to increase slightly over prior year with the most significant increases in instruction, transportation and maintenance. The increase in instruction is driven by the increase in payroll of about \$3.2 million due to recent legislation that increased teacher salaries. The nearly 4% increase in transportation is due mainly to the cost-of-living increase provided to the bus drivers. The increase in maintenance is due to an increase in the maintenance budget to provide cost-of-living increases for those employees as well as continued implementation of the transition to Aramark which is moving budgeted dollars out of payroll and into contracted services. Security budgets have increased due to recent legislation, and the district has taken the opportunity to move more safety and security expenditures under that department. Community Services budget has increased as the district expects to increase facility rental revenue which will require additional supervisors, custodial and related services which should be offset by revenue. Many functions are seeing a decrease in budget due to the reduction of full-time employees including library, staff development, school leadership, counseling, and general administration. Budgeted recapture is \$7 million less than prior year but increasing costs in payroll and an increase in debt service costs have negated the savings.

Budget Strategies & Priorities:

Competitive Salaries

The district provided the legislatively required increase in teacher salaries. For those teachers with 3 to 4 years of teaching experience, the increase was \$2,500. For those teachers with 5 or more years of teaching experience, the increase was \$5,000. For teachers with less than 3 years of experience, the district provided a \$2,000 increase utilizing the funds from the Staff Retention Allotment. All other employees were provided a 3% cost-of-living increase on midpoint, with applicable increases funded by the remaining Staff Retention Allotment. Contracts for custodial and transportation services were also increased, according to contract terms, to provide cost-of-living wages to those providers.

For the past few years, the district has worked to reduce overall full-time employees (FTE). For the 2025-26 school year, both district-level and campus positions were reduced based on current needs and enrollment. These positions were incorporated into the 2025-26 budget for a net total reduction of \$3,200,000 and a net reduction of 69 full time positions.

Coppell Independent School District

- Classroom positions based on reduced enrollment: (\$560,000)
 - (-9 FTE)
- Positions based on consolidation: (\$1,540,000)
 - (-16 classroom)
 - (-6 non-classroom)
- Non-classroom positions: (\$1,100,000)
 - Support & Tech (-13 FTE)
 - Maintenance (-16 FTE)
 - Administrative (-9 FTE)

Staff Support

Some staff support positions are being reduced through attrition, including Learning Coaches. The district intends to examine Professional Learning Communities (PLC) and restructure to reduce the overall cost. Currently, all core teachers at middle schools and all teachers at high schools receive a PLC period.

Program Excellence; Marketing and Revenue Growth

Minimal impact to programs is anticipated. The district will examine low participation courses and determine if they can be eliminated or if other options can be created that would drive CTE funding.

As part of the “Cowboys United” marketing plan, the district will look at expanding and highlighting program offerings to encourage additional open enrollment and drive increased revenue from student ADA. Increasing “choice offerings” will be a focus for the district over the next few years.

The implementation of the Faciltron program to manage district facility rentals is anticipated to grow revenues in this area. Results of this first year (2025-26) will be examined when preparing the 2026-27 budget and adjustments will be made to ensure maximum revenue generation.

Operational Excellence

The district continues to examine ways to reduce overall operational budgets despite increasing costs

Efficient Staffing

The district, having eliminated 105 full-time positions over the past two years, continues to look at ways to reduce overall positions. During 2025-26, the district will implement additional staff reductions through attrition, staffing efficiencies through reduction of PLC, and examine all open positions for ways to combine responsibilities.

Food Services

The elementary school nutrition program is run under the National School Lunch Program and revenues and expenditures are recorded in Fund 240.

Local revenues are expected to increase due to a necessary increase in meal prices to cover the inflationary impact on food and equipment costs. The last adjustment to school meal pricing

Coppell Independent School District

occurred in 2022-23. Maintaining prices at the current level would compromise program quality and sustainability. Current prices are in line with neighboring districts that also operate under the National School Lunch Program. Districts with higher percentages of students qualifying for free or reduced meals can charge less per meal due to the number of federal reimbursements. Coppell ISD's federal reimbursements are comparatively lower than other districts.

The federal revenue designed to support districts during this time of increasing supply costs is coming to an end reducing overall expected federal revenues.

Expenditures are projected to decline as participation and enrollment decline. The overall 240 fund budget is balanced with a budgeted surplus of \$4,159.

The secondary school nutrition program revenues and expenditures are recorded in Fund 482. Fund 482 can be used to supplement Fund 240 if costs exceed revenues.

Local revenues are projected to increase due to the necessary increase in meal prices, like the elementary program.

Expenditures are expected to rise as the program is serving the middle and high school populations where enrollment is still strong. The overall budget projects a \$134,497 surplus.

Debt Service

Budgeted debt service revenues generated by local taxes have decreased due to the increase in the homestead exemption and the resulting hold harmless revenue that the state will pay to offset any tax loss for debt service. The state is expected to pay nearly \$3 million in hold harmless revenue to the district. Local interest earning has been budgeted lower than prior years due to the decrease in current interest rates on invested funds.

Debt service expenditures have been budgeted according to the district's debt payment schedule and total over \$44 million for the 2025-26 school year.

In May 2023, the voters authorized Coppell ISD to issue \$321,511,000 in bonds for construction, renovations, and capital improvements. The district issued the first portion of those bonds and received \$74,021,000 in proceeds in August 2023. The district defeased about \$3 million in debt in August 2024 and had plans to utilize additional debt service fund balance to defease additional debt in 2025. Defeasing debt allows the district to manage the debt service tax rate by reducing debt at the same time it is expecting to increase debt by issuing additional bonds. Due to legislation that was being discussed during the 89th Session that would restrict the issuance of debt, the district's financial advisor recommended postponing this use of the funds until final legislation was passed. In the meantime, the district issued the second tranche of bonds under the 2023 authorization and received \$72,000,000 in proceeds for capital projects. During the 2025-26 fiscal year, the district intends to utilize excess debt service funds, originally intended to be used for defeasance in 2025, for the purpose of buying down the debt to be issued with the next tranche of bonds. This will give the district much more flexibility in structuring the next bond sale to minimize the tax rate and minimize future tax payments.

Coppell Independent School District

The budget revenues and expenditures are combined with the estimated beginning fund balance to calculate an estimated ending fund balance for each fund.

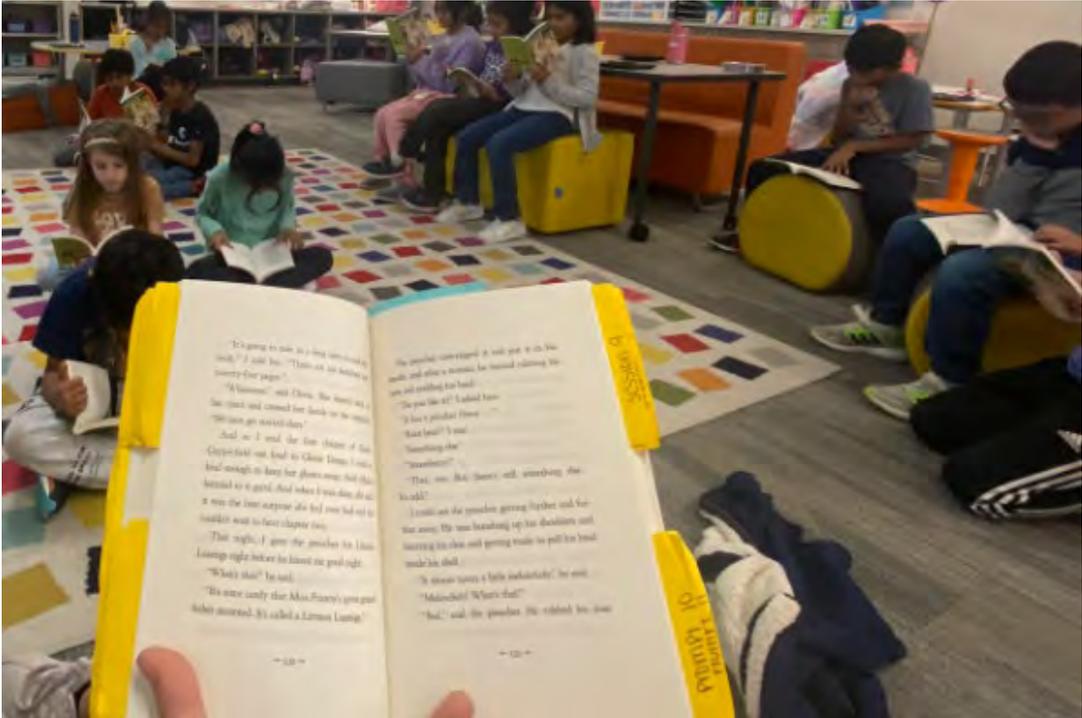
Estimated 2025-26 Budget Performance and Fund Balance Report

	Estimated Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Estimated Ending Fund Balance
General Fund	65,415,650	155,249,453	163,748,585	56,916,518
Food Service	1,772,462	6,155,084	6,005,601	1,921,945
Debt Service	18,927,161	44,323,046	44,144,540	19,105,667
TOTAL	86,115,273	205,727,583	213,898,726	77,944,130

Budget and Legislative Outlook

Discussion of the results of the 89th Legislative Session takes place in the Budget Highlights section of this book. Implementation of all changes will take place as they are rolled out. The majority of the funding has been incorporated into the 2025-26 budget. The Texas Education Agency will work over the year to define and implement changes to Special Education funding. Districts will not see the impact of such changes until the 2026-27 fiscal year.

With the creation of Educational Savings Accounts, commonly known as school vouchers, the district has implemented marketing plans to counteract the loss of enrollment as discussed in the Analysis of Adopted Budgets section of this book.

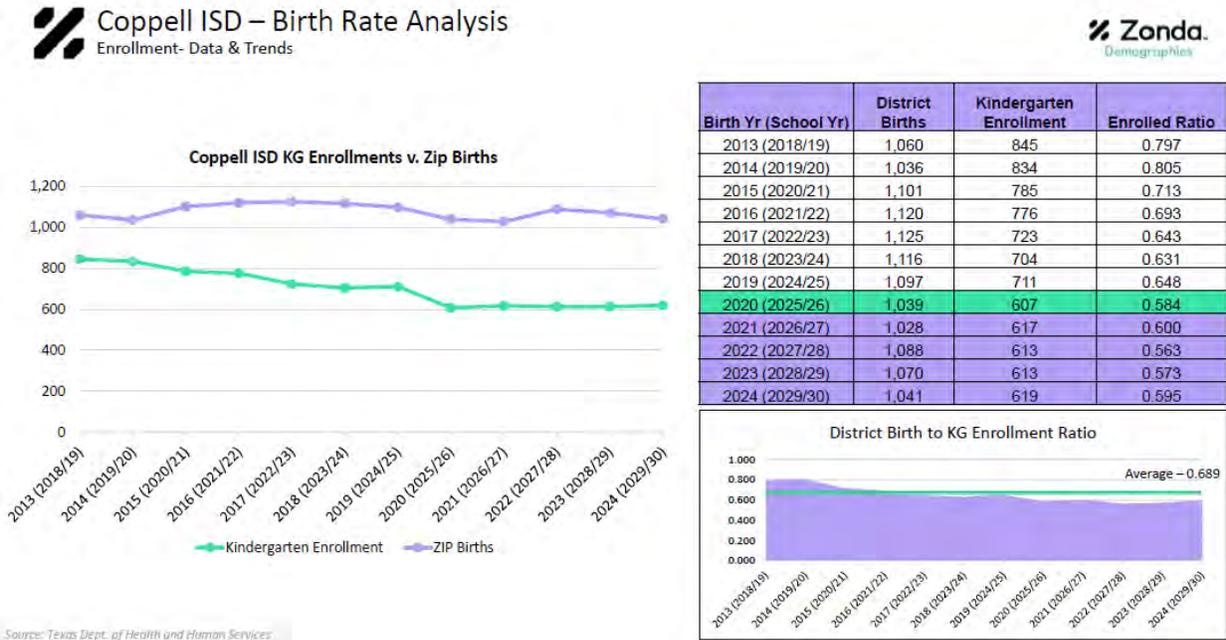


Coppell Independent School District

Financial and Demographic changes

In 2024-25 the district’s enrollment at the snapshot date was 13,233 or 181 (1.35%) fewer than prior year. The demographer has projected declining enrollment with a projected enrollment below 13,000 by 2026-27. Factors contributing to the decline include lower birth cohorts statewide which are expected to peak in 2024-25, the average home price within Coppell ISD making it one of the most expensive markets in the DFW region, the aging of the population with the district with lower turnover of homes, and the increased school choice for parents.

The population trends and key indicators information below was presented to the Board of Trustees in October 2025 by Zonda Demographics.



The district has few vacant developed lots. Most of the expected growth in residential buildings will take place in the Cypress Waters area. Currently, the district has 3,126 students residing in 7,200 multi-family units equating to a 0.436 yield of students from each multi-family unit. The yield within the Cypress Waters area is significantly lower due to the contracted restrictions on that development which requires that 75% of the residential units built be with one-bedroom. The yield from Cypress Waters multi-family units is currently 0.194. Approximately 50% of the students attend elementary school and 50% attend secondary schools. While the area intends to continue to build a total of 10,000 units it will take an additional 15-20 years, averaging 250 additional apartments/townhomes per year. As of August 2024, there were 2,958 of the 10,000 residential units completed. There are currently no plans for single-family homes.

The high median price of homes within the district, the lack of turnover of homes in the northern part of the district, high mortgage interest rates, and the availability of housing further out from the city of

Coppell Independent School District

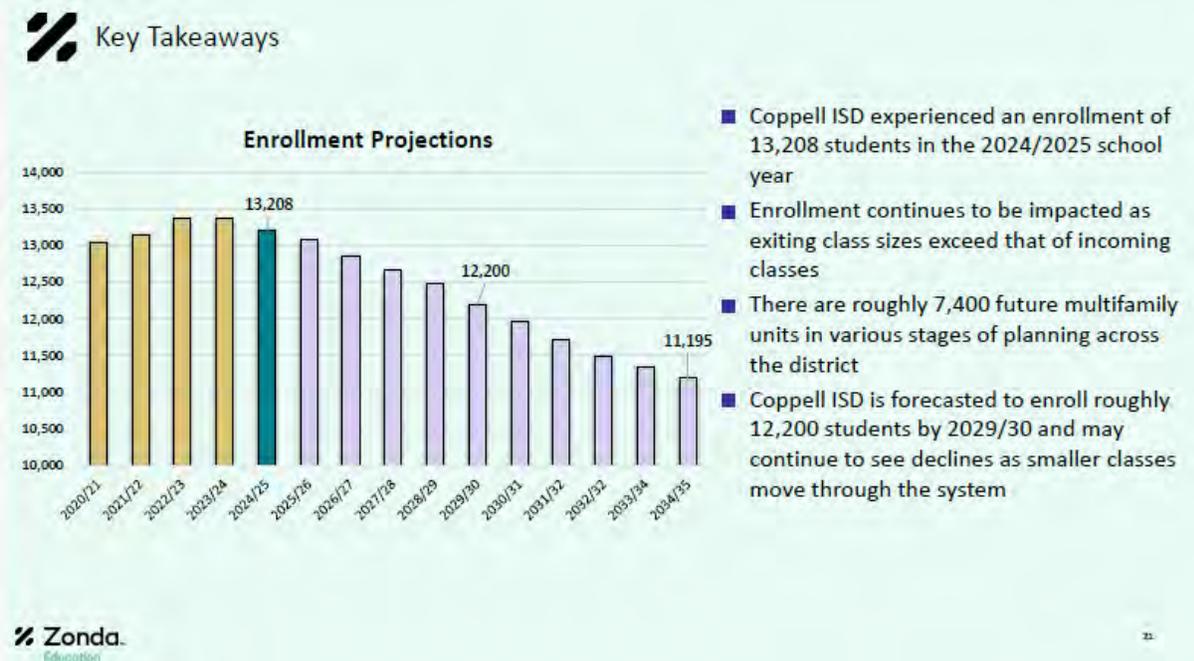
Dallas north of Coppell, contribute to the decline in enrollment. The chart below shows data reported by the district’s demographer in April 2024.

Coppell ISD Housing Market

	Avg New Home	Avg Existing Home
2013	\$402,623	\$317,595
2014	\$549,081	\$333,156
2015	\$534,208	\$356,904
2016	\$523,894	\$377,709
2017	\$533,501	\$409,151
2018	\$511,574	\$416,818
2019	\$567,806	\$438,396
2020	\$558,211	\$470,876
2021	\$582,388	\$514,177
2022	\$720,452	\$609,339
2023	\$740,489	\$658,644

Demographic Report – April 2024

The district has seen three years of kindergarten cohorts in the low 700’s versus graduating senior classes of 900 – 1000+. It is anticipated that the district will continue to see a decline in elementary enrollment as cohorts currently in 3rd – 5th grades of 900-1,000 are replaced with incoming kindergarten cohorts of around 700. Due to the price of housing, it is expected that families that move into Coppell ISD will have middle school or high school aged children instead of young elementary aged children. This chart was provided by Zonda demographics in the Spring of 2025 to update information from prior year.



Coppell Independent School District

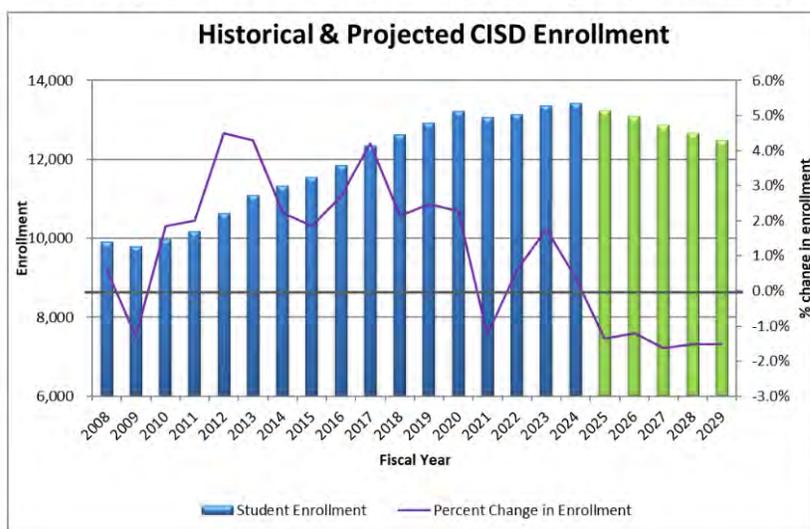
The utilization of elementary schools is declining. The Board of Trustees will consider consolidation of elementary students into fewer facilities based upon the recommendations brought forward on October 5th. At the August 25th Board Meeting, the following information was presented to detail the budget challenges that the district faces due to declining enrollment and the cost of low utilization of district facilities. The district will need to address the financial cost of currently having over 1,200 available seats at the elementary level with projections of having over 1,700 within the next few years.

Ultimately on October 6th, the Board of Trustees voted not to consolidate one elementary campus for the 2026-27 school year.



CISD future enrollment projections

Funding loss of at least \$1.2 million expected annually



After years of housing growth within the district, Coppell ISD hit peak enrollment of 13,414 in 2023-24.

Incoming Kindergarten cohorts of 600-700 have replaced graduating senior cohorts of 1,000 - 1,100 for the past few years.

A projected annual loss of enrollment of 200 students will reduce district funding revenue by at least \$1.2 million annually.



Budget Challenges

- CISD future enrollment projections declining; elementary schools most impacted
 - School funding is based on the Average Daily Attendance of students, not tax revenue
 - Elementary capacity exceeds enrollment by more than 1,200 seats (as of August 11, 2025)
 - Transfers in to CISD increasing over 5 years
 - Transfers out of CISD steady over 5 years
- CISD middle school enrollment projected to start declining in 2026-27
- CISD high school enrollment projected to start declining in 2030-31



2025-26 (and beyond) Budget Challenges



Enrollment trends declining state-wide.
Coppell ISD enrollment projections indicate lower utilization of current facilities.

GRADE-LEVEL PROGRAM PROJECTED ENROLLMENT AND UTILIZATION												
	2024-25	COMFORT. CAPACITY	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Elementary	5448	6430	5215	5043	4884	4796	4829	4817	4853	4912	4922	4940
Utilization %	84.7%		81.1%	78.4%	76.0%	74.6%	75.1%	74.9%	75.5%	76.4%	76.5%	76.8%
Empty Seats	982		1215	1387	1546	1634	1601	1613	1577	1518	1508	1490
Middle	3355	3900	3320	3263	3194	3066	2861	2696	2579	2575	2562	2592
Utilization %	86.0%		85.1%	83.7%	81.9%	78.6%	73.4%	69.1%	66.1%	66.0%	65.7%	66.5%
Empty Seats	545		580	637	706	834	1039	1204	1321	1325	1338	1308
High	4406	5300	4514	4523	4558	4588	4493	4448	4299	4048	3901	3707
Utilization %	83.1%		85.2%	85.3%	86.0%	86.6%	84.8%	83.9%	81.1%	76.4%	73.6%	69.9%
Empty Seats	894		786	777	742	712	807	852	1001	1252	1399	1593

Source: Fall 2024 Demographic Projection
Comfortable Capacity 25-26 after VRE renovation and PNK closure

Budget

The budget was built upon assumptions for student enrollment, student attendance rate, and taxable property value growth. These factors are used to calculate estimated tax collections, state funding and recapture.

- Projected student enrollment of 13,074, a decrease in enrollment of 159 students from 24-25 snapshot enrollment which was 13,233.
- Assumption of Average Daily Attendance rate of 96%, accounting for only 50% ADA funding for the prekindergarten cohort at a 90% attendance rate for a total of 12,416.
- Change in Special Populations such as Special Education, Bilingual, GT at the same % as student enrollment projections.
- Budgeted Beginning Teacher Salary is \$64,200
 - Last year, beginning pay was \$62,700
- The TRS contribution rate for members will remain the same at 8.25%.
 - The TRS contribution rate for the state, which the employer pays through TRS On-Behalf, is 8.25%
- Healthcare contribution is \$350/month for full-time staff.
- Certified Taxable Property Value growth is 0.09% which impacts estimated state funding, tax rates, tax collection revenue, and recapture.
 - State law requires the assumption that the increase in the Homestead Exemption and Over-65 Exemptions will be passed by voters in the November election.
- Budgeted recapture: \$17,574,591, a \$14.9 million reduction from 2024-25 budget.
- Changes to employee healthcare premiums are over 10% and are included.
- Full-time employee changes, details included.

Coppell Independent School District

The district budgets conservatively and will typically save up to \$2 million in expenditures each year. As the district reviews its multi-year revenue projection, it has committed to continue to align expenditures with future revenues expected under state legislation.

General Operating Fund Budget

The district projects enrollment, student demographics, property values, and collection rates. The district projects revenues and expenditures each year using models to calculate tax revenue, state aid and recapture. Salary and benefit projections are created to estimate payroll expenditures for the year.

The district is facing the impact of inflation which has cumulatively increased prices by over 20% since 2019. The need to provide teachers and staff with livable wages requires cost-of-living raises that total approximately \$3 million. The district is also grappling with a decline in enrollment and making the appropriate staffing adjustments. In addition, the district eliminated a net 36 full-time positions through attrition for the 2024-25 school year and a net 69 full-time positions through attrition for the 2025-26 school year. The district has improved student attendance rates through an education and marketing campaign directed at parents and students as well as a small financial incentive for campuses to improve attendance rates. Attendance rates impact school funding as it is mainly based upon the average daily attendance (ADA) of students.

The 2024-25 fiscal year is projected to result in a \$7 million deficit, which will reduce the district's fund balance. The original budget was adopted with a \$7.5 million dollar deficit. The district has historically saved \$2 - \$3 million in payroll expenditures and in district-wide budgets because the district budgets conservatively, accounting for all positions to be filled for the entire year. However, the district's cost savings measures have reduced those savings to an estimated \$500,000.

In 2025-26, the district adopted a budget deficit of \$8,499,132. The Coppell ISD Board of Trustees supported the strategic adoption of this deficit budget based upon the district's fund balance of around \$65 million which is approximately 145 days of operating expenses. The largest portion of increased expenditures was tied to legislation that increased teacher pay.

The Board of Trustees will evaluate the continued use of fund balance to support district priorities during next budget cycles, recognizing the need to keep the district in a sound financial position.

The district has undertaken a Strategic Design process since the fall of 2023-24 to develop its strategy for the next five to ten years which includes facility evaluation.

Coppell Independent School District

General Operating Fund Summary Budget:

**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND - SUMMARY
5-YEAR COMPARISON**

	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE ACTUAL	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
Total Budgeted Revenue Sources	165,029,368	176,404,430	155,520,211	157,823,364	155,249,453
Total Appropriated Expenditures	165,039,605	176,321,715	162,514,050	165,835,941	163,748,585
Revenues Over (Under) Expenditures	(10,237)	82,715	(6,993,839)	(8,012,577)	(8,499,132)
Other Sources/Uses	431,133	1,440	456,088	991,813	-
Net Change in Fund Balance	420,896	84,154	(6,537,751)	(7,020,764)	(8,499,132)
Fund Balance Beginning	78,469,116	78,890,012	78,974,166	72,436,414	65,415,650
Fund Balance Ending	78,890,012	78,974,167	72,436,414	65,415,650	56,916,518

General Fund Revenues:

General Fund Revenues reflect a decrease of \$2,573,911 from the prior year's pre-close actuals. The decrease is attributed to decrease in tax revenues based upon the increase in the homestead and other taxable value exemptions. In addition, budgeted revenue for interest earnings and state aid has been reduced.

Local Revenue

Local revenue is derived mainly from local tax collections. This year, projected tax revenue is \$133,339,798 versus prior year pre-close revenue of \$134,486,140.

This year's taxable assessed values were published on July 24th. Growth of district taxable values are approximately 0.09% over prior year. The increase in the homestead exemption and other exemptions contributed to the minimal growth in taxable values. Recent legislation eliminated the automatic increase in the yield on the golden penny yet, estimated tax collected on the 8 golden pennies not subject to recapture is estimated at nearly \$16 million.

Other local revenue is generated from interest earnings, athletic game ticket revenue, fees, and facility rentals.

State Revenue

State funding includes the state's portion of the calculated funding entitlement based upon the district's average daily attendance. Also included is the state's portion of TRS/TRS Care On-Behalf revenue which varies proportionately with overall payroll expenditures.

Coppell Independent School District

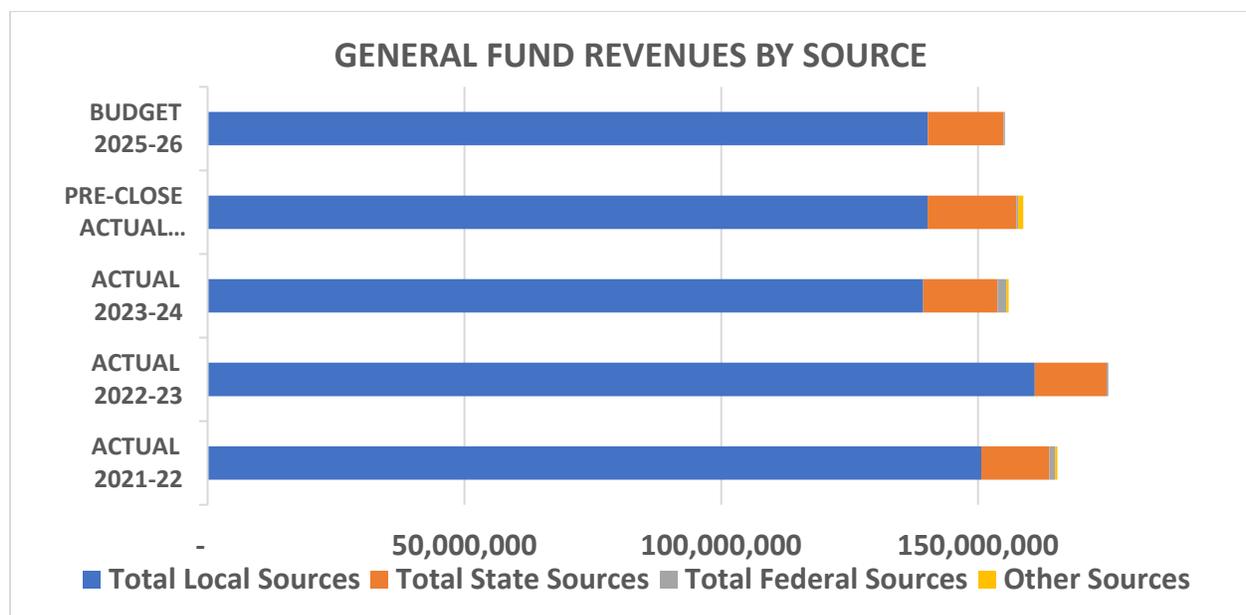
Federal Revenue

Federal revenue within the general operating funds is earned through the School Health and Related Services (SHARS) reimbursement program for Medicaid services provided to students by district staff and the indirect cost from federal grants. SHARS reimbursement revenue has declined each year for the past three years, and the district is budgeting \$260,000 for 2025-26. If reimbursement rates remain low, the district will need to examine the cost of administering the SHARS program and determine if the program is generating enough revenue to justify the cost.

The following chart and graph both depict the General Fund Revenue Sources from 2022 through 2026.

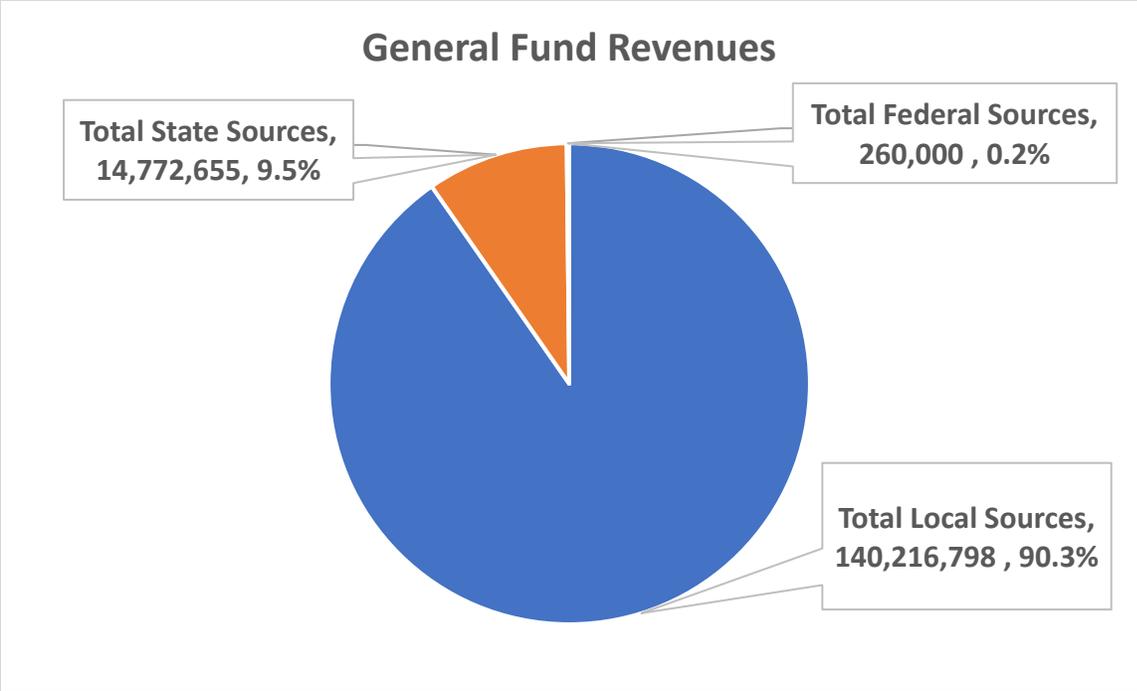
**COPPELL INDEPENDENT SCHOOL DISTRICT
PROPOSED GENERAL FUND - SUMMARY
5-YEAR REVENUE COMPARISON**

Estimated Revenue Sources	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
Total Local Sources	150,636,916	161,049,894	139,315,024	140,189,944	140,216,798
Total State Sources	13,239,101	13,994,984	14,473,887	17,282,373	14,772,655
Total Federal Sources	1,153,351	1,359,551	1,731,300	351,047	260,000
Other Sources	431,133	1,440	456,088	991,813	-
Total Budgeted Revenue Sources	165,460,501	176,405,870	155,976,298	158,815,177	155,249,453



Coppell Independent School District

The General Fund Revenue chart reflects the details of the General Fund Revenue. State revenues account for 9.5% of the district’s total general fund revenue and Federal revenues account for 0.2%. Local property tax revenue accounts for 85.9% while other local revenue sources account for 4.4%, totaling 90.3% in total local sources.



General Fund Expenditures

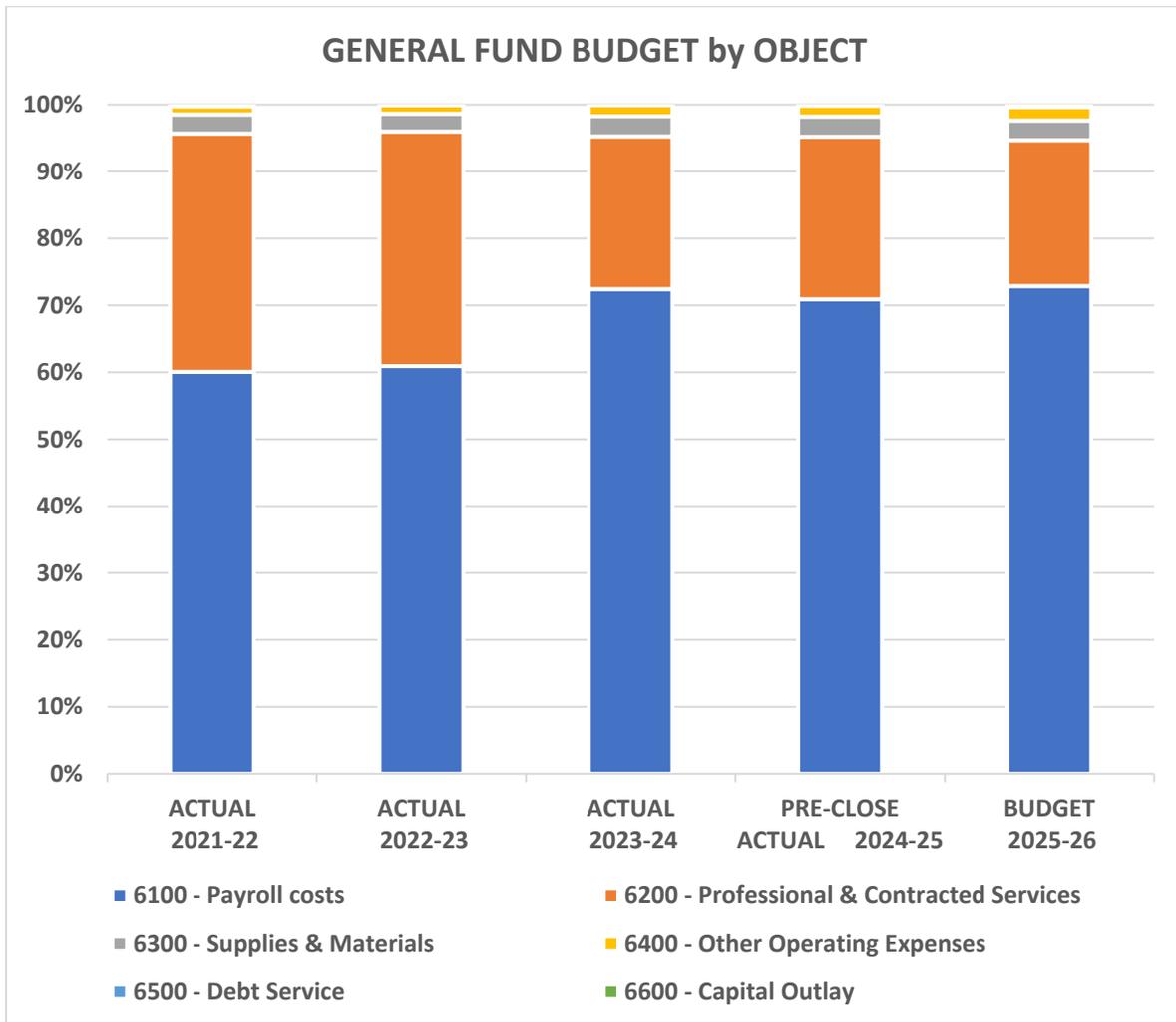
Salary and benefit projections are run and refined throughout the budget process based upon the number of vacant positions, the hiring of employees into those vacancies, as well as the addition of necessary full-time employee positions. In June, the Board of Trustees is asked to approve a compensation plan that details any adjustments to the starting pay of teachers, any cost-of-living increases for employees, any potential additional compensation that may be paid during the year, and any change in the district contribution to employee healthcare premiums.

The 2025-2026 budget includes the following:

- Starting teacher salary: \$64,200 (an increase of \$1,500)
- Teacher Retention Allotment increase for teachers with 3 or 4 years of teaching experience of \$2,500 and \$5,000 for those with 5 or more years of teaching experience.
- Cost of living increase for teachers with less than 3 years of teaching experience of \$2,000
- Cost of living increase for all other district employees: 3% on midpoint
- Contribution toward healthcare premiums: \$350/month
- Mandatory employee contributions toward Teacher Retirement System: 8.25%

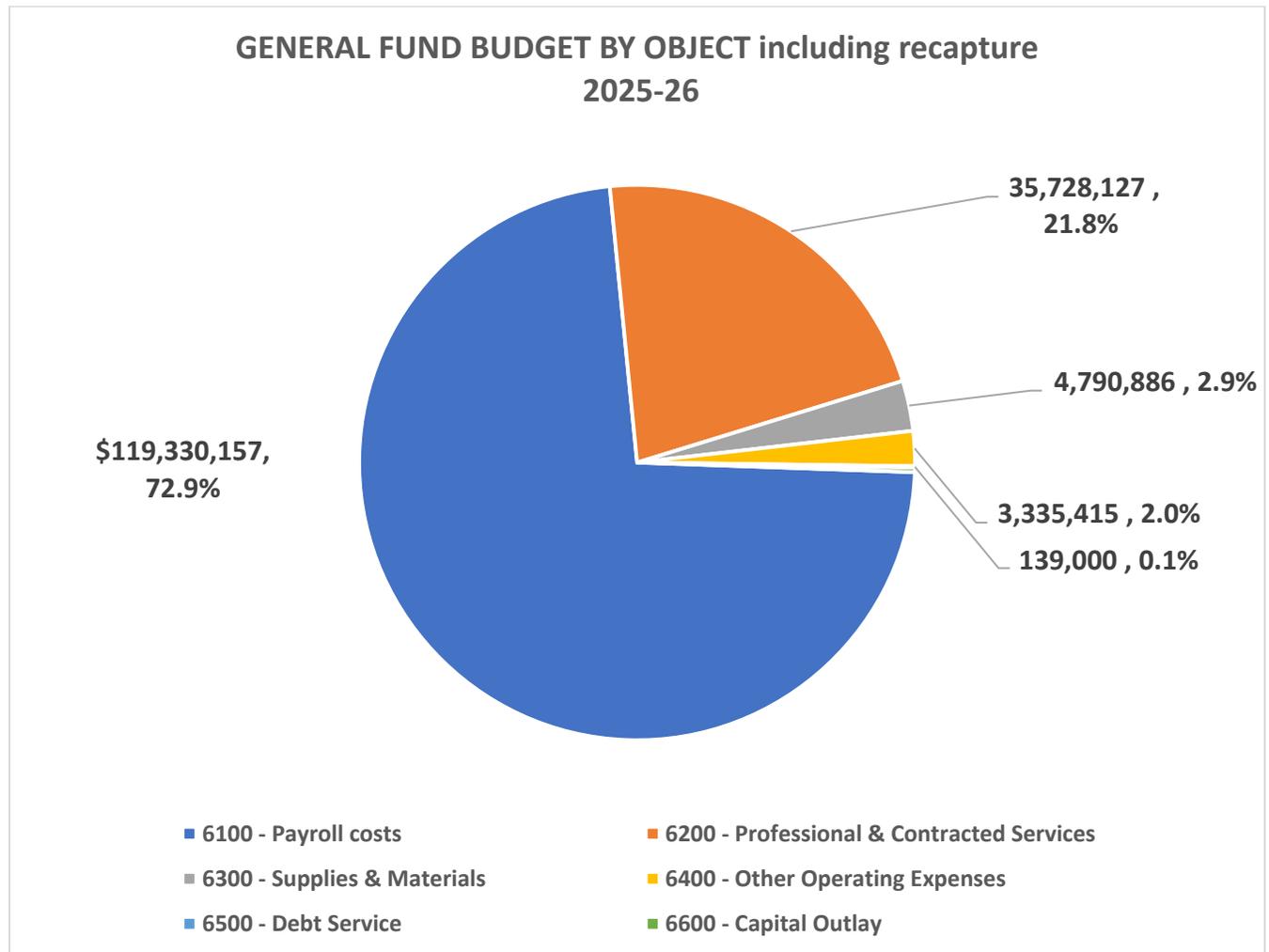
Coppell Independent School District

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



Coppell Independent School District

Overall expenditures include 72.9% in payroll costs, 21.8% in professional and contracted services which includes the recapture payment (10.7%), and 5.3% on other expenditures.

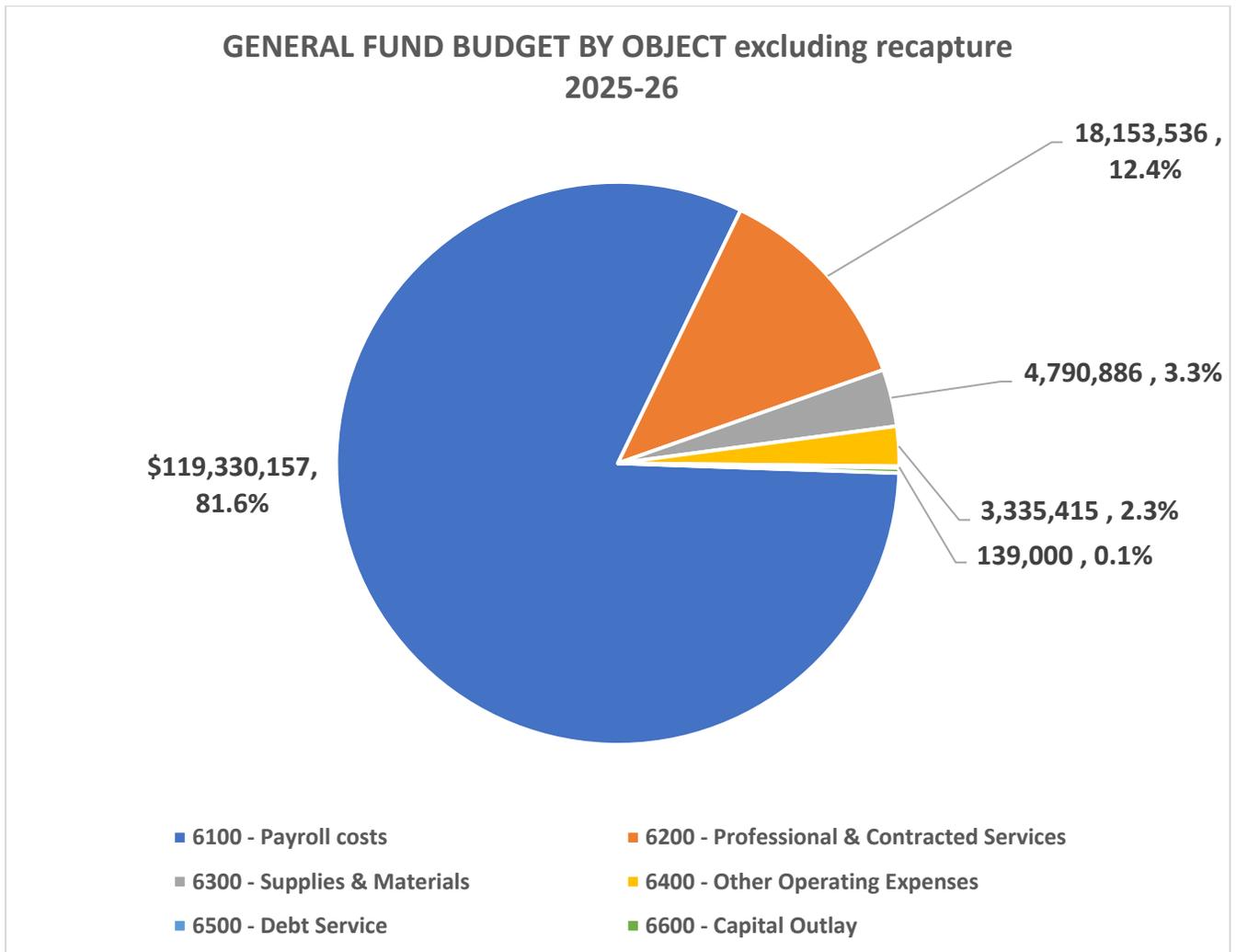


Expenditures by Object	BUDGET 2025-26	%
6100 - Payroll costs	\$119,330,157	72.9%
6200 - Professional & Contracted Services	35,728,127	21.8%
6300 - Supplies & Materials	4,790,886	2.9%
6400 - Other Operating Expenses	3,335,415	2.0%
6500 - Debt Service	139,000	0.1%
6600 - Capital Outlay	425,000	0.3%
TOTAL:	163,748,585	100.0%

^ includes recapture

Coppell Independent School District

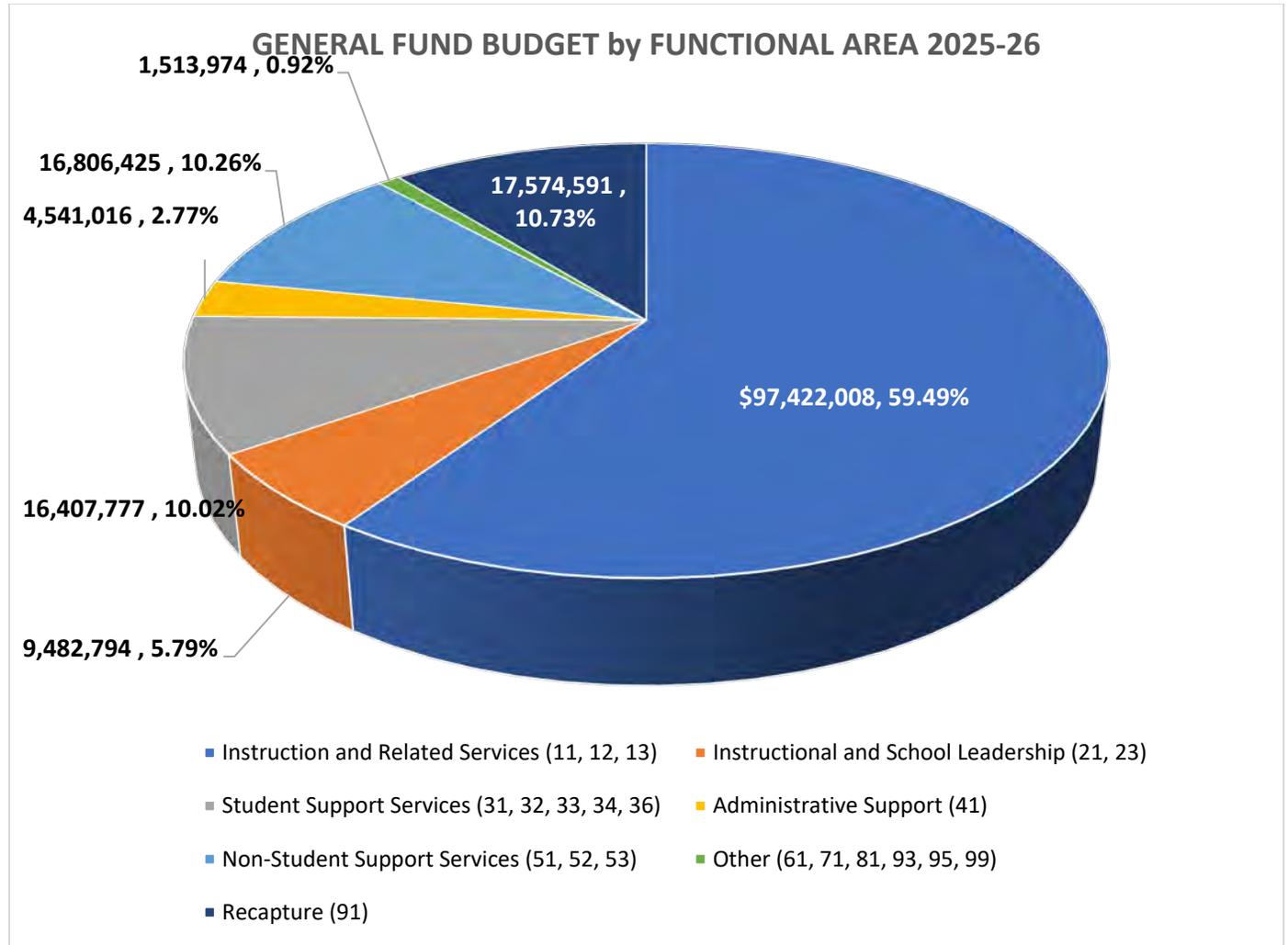
The information below excludes Recapture (Robin Hood) and shows that payroll accounts for a total of 81.6% of the district’s budgeted expenditures.



Expenditures by Object (excluding recapture)	BUDGET 2025-26	%
6100 - Payroll costs	\$119,330,157	81.6%
6200 - Professional & Contracted Services	18,153,536	12.4%
6300 - Supplies & Materials	4,790,886	3.3%
6400 - Other Operating Expenses	3,335,415	2.3%
6500 - Debt Service	139,000	0.1%
6600 - Capital Outlay	425,000	0.3%
TOTAL:	146,173,994	100.0%

Coppell Independent School District

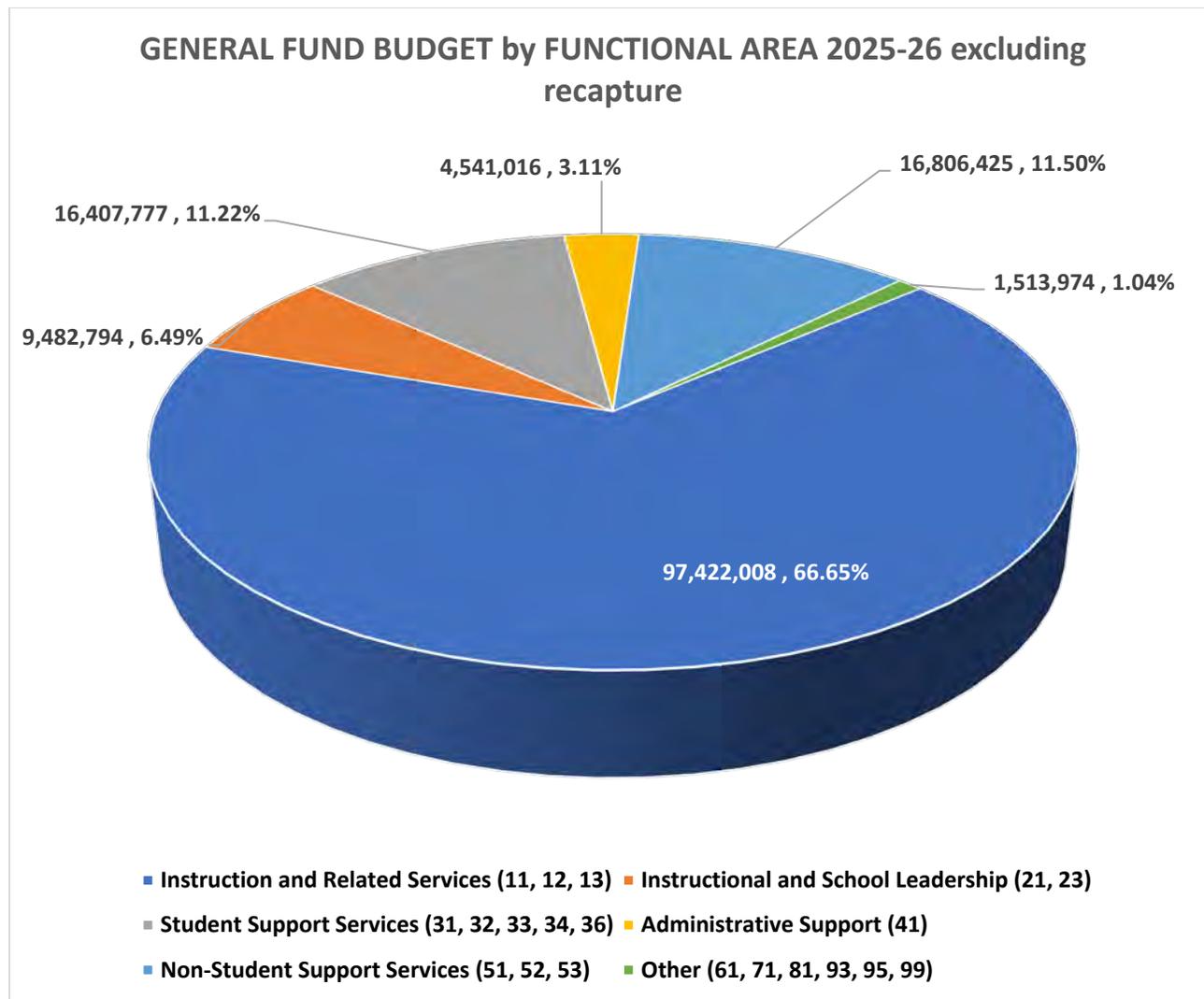
The following expenditure information is broken into functional categories which represent the general operational area in a school district and groups together related activities. Recapture accounts for 10.73% of the district's expenditures.



Expenditures by Functional Area	BUDGET 2025-26	%
Instruction and Related Services (11, 12, 13)	97,422,008	59.49%
Instructional and School Leadership (21, 23)	9,482,794	5.79%
Student Support Services (31, 32, 33, 34, 36)	16,407,777	10.02%
Administrative Support (41)	4,541,016	2.77%
Non-Student Support Services (51, 52, 53)	16,806,425	10.26%
Other (61, 71, 81, 93, 95, 99)	1,513,974	0.92%
Recapture (91)	17,574,591	10.73%
TOTAL:	163,748,585	100.00%

Coppell Independent School District

The following information reflects the General Fund category expenditures, excluding Recapture (Robin Hood). Note that the district spends nearly 67% of its General Fund dollars towards direct instruction and an additional 11% on student support services.



Expenditures by Functional Area excluding recapture	BUDGET 2025-26	%
Instruction and Related Services (11, 12, 13)	97,422,008	66.65%
Instructional and School Leadership (21, 23)	9,482,794	6.49%
Student Support Services (31, 32, 33, 34, 36)	16,407,777	11.22%
Administrative Support (41)	4,541,016	3.11%
Non-Student Support Services (51, 52, 53)	16,806,425	11.50%
Other (61, 71, 81, 93, 95, 99)	1,513,974	1.04%
TOTAL:	146,173,994	100.00%

Multi Year Budget Forecast – General Operating Fund

The chart below summarizes a multi-year budget projection, prior to any legislative action from the 89th session and with no expenditure reductions. It utilizes the enrollment projections from the Fall 2024 demographic report. This was presented to the Board of Trustees at the May 12th Board Workshop. The district presented a multi-year budget deficit reduction plan at the same time to address the deficit and detail a path forward to reducing overall expenditures with the goal of reaching a balanced budget by the 2028-29 school year.



Future Budget Projection prior to 89th Legislative Session, without further expense reductions

YEAR	2024-25	2025-26	2026-27	2027-28
Revenues	159,415,219	159,396,866	163,985,491	170,925,319
Expenditures:	142,380,138	142,385,323	145,327,815	148,333,774
Recapture:	27,899,534	29,662,358	34,501,770	41,417,956
Net:	-10,864,453	-12,650,815	-15,844,094	-18,826,410

Uses Fall 2024 enrollment projections plus open enrollment and 96% attendance rates.
Includes 0% - 2% cost-of-living increase for teachers & staff and 3% increase in contracted services.

The following chart is a summary of the multi-year financial forecast that takes into consideration the multi-year budget deficit reduction plan that was presented to the Board of Trustees in May. It assumes an 8% increase in property values, enrollment as estimated by the Fall 2024 demographic report indicating a decline each year, 3% cost-of-living increase, 3% increase in contracted services, savings of \$2.5 million annually including savings in payroll, estimated state aid and recapture based on estimated implementation of legislation from the 89th session, recognizing that all revenue and expenditures had not yet been implemented.



Budget Projection



Future Budget Projection prior to 2025 Legislative action, with budget plan reductions

YEAR	2024-25	2025-26	2026-27	2027-28	2028-29
Revenues	159,415,219	159,396,866	163,545,620	172,038,435	180,710,291
Expenditures:	142,380,138	142,385,323	137,301,558	134,664,180	133,643,681
Recapture:	27,899,534	29,662,358	34,501,770	41,417,956	49,552,300
Net:	-10,864,453	-12,650,815	-8,257,708	-4,043,701	-2,485,690
Impact to Fund Balance:		-10,150,815	-5,757,708	-1,543,701	14,310

Uses Fall 2024 enrollment projections plus open enrollment and 96% attendance rates.
 Includes cost-of-living increase for teachers & staff dependent upon state funding and 3% increase in contracted services.
 Includes estimated unspent budget of \$2,500,000 annually.

The budget projection is a snapshot in time. It utilizes assumptions and historical trends to provide a general overview of the direction that the budget may take if those assumptions hold true. It does not incorporate potential legislative changes in state funding formulas or all strategic initiatives undertaken by the district that might impact budgeted revenue or expenditures. It provides the district with the ability to anticipate potential problems and create plans to address them proactively.



Coppell Independent School District

Food Service Budget

The food service programs are contained within two funds. Fund 240 incorporates the budgets for the National School Lunch and Breakfast programs. Fund 482 incorporates the budgets for the programs that serve the district’s secondary schools.

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED FOOD SERVICE FUND 240 & 482 BUDGET - SUMMARY 5 YEAR BUDGET COMPARISON

Food Service Funds	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24 <small>^240/482</small>	PRE-CLOSE ACTUAL 2024-25 <small>^240/482</small>	BUDGET 2025-26 <small>^240/482</small>
Revenues	6,343,630	5,823,999	5,834,694	6,051,560	6,155,084
Expenditures	5,249,123	5,058,808	6,493,843	5,480,174	6,005,601
Revenues Over/(Under)	1,094,507	765,191	(659,149)	571,386	149,483
Other Sources/(Uses)	7,043	(2,037)	(2,040)	(2,040)	
Net Change in Fund Balance	1,101,550	763,154	(661,189)	569,346	149,483
Fund Balance, Beginning	(399)	1,101,151	1,864,305	1,203,116	1,772,462
Fund Balance, Ending	1,101,151	1,864,305	1,203,116	1,772,462	1,921,945



Coppell Independent School District

Debt Service Budget

The debt service budget is used to pay the principal and interest on the district’s debt. The district issues bonds, as authorized by the voters, to pay for buildings, facility capital improvements, land, technology and other capital expenditures. Principal and interest is paid twice annually according to the district’s debt schedule.

In May 2023, voters authorized the district to issue an additional \$321,511,000 in bonds to support capital improvements such as facility renovations, construction, technology infrastructure, technology devices, and school buses. The district issued \$74,021,000 in bonds in July 2023 and \$72,000,000 in February 2025. There is \$175,490,000 remaining on the authorization.

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED DEBT SERVICE BUDGET - SUMMARY 5-YEAR BUDGET COMPARISON

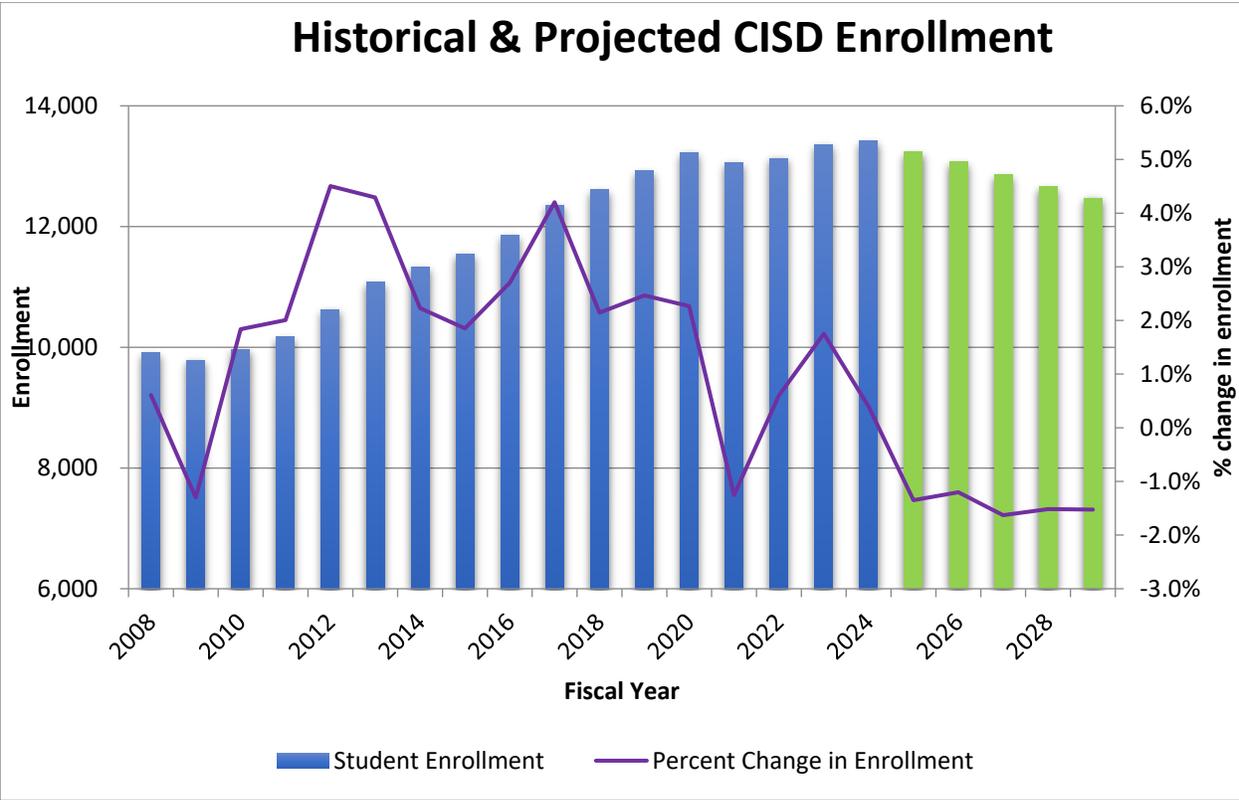
Debt Service Fund	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRE-CLOSE ACTUAL 2024-25	BUDGET 2025-26
Revenues	35,243,966	38,362,768	45,825,438	47,828,997	44,323,046
Expenditures	35,350,555	35,943,713	44,527,568	41,581,268	44,144,540
Revenues Over/(Under)	(106,589)	2,419,055	1,297,870	6,247,729	178,506
Other Sources/(Uses)	-	939	(2,993,123)	1,261,483	-
Net Change in Fund Balance	(106,589)	2,419,995	(1,695,253)	7,509,211	178,506
Fund Balance, Beginning	10,799,797	10,693,208	13,113,203	11,417,949	18,927,161
Fund Balance, Ending	10,693,208	13,113,203	11,417,949	18,927,161	19,105,667

The debt service tax rate for the tax year 2025, school year 2025-26, is \$0.2267, a reduction of \$0.0207 from prior year.



Enrollment trends and forecast

The Fall 2025 demographic report was developed using beginning of the year enrollment numbers pulled just after Labor Day. The district’s enrollment growth peaked in 2024 and is expected to decline slowly through the next 5-10 years. Fall of 2025 snapshot enrollment, as of the last week of October, shows enrollment of 13,057. Projections indicate that enrollment is expected to decline under 13,000 next year due to lower elementary cohorts. While middle school and secondary school are picking up students, the decline in overall enrollment in middle school has started. While the district has implemented plans to increase enrollment including extending the limited open enrollment area, projections indicate enrollment will drop to under 12,000 by 2030 without action.



Source: TEA - TAPR (PEIMS fall submission); Future years - Zonda demographic projections Spring 2025

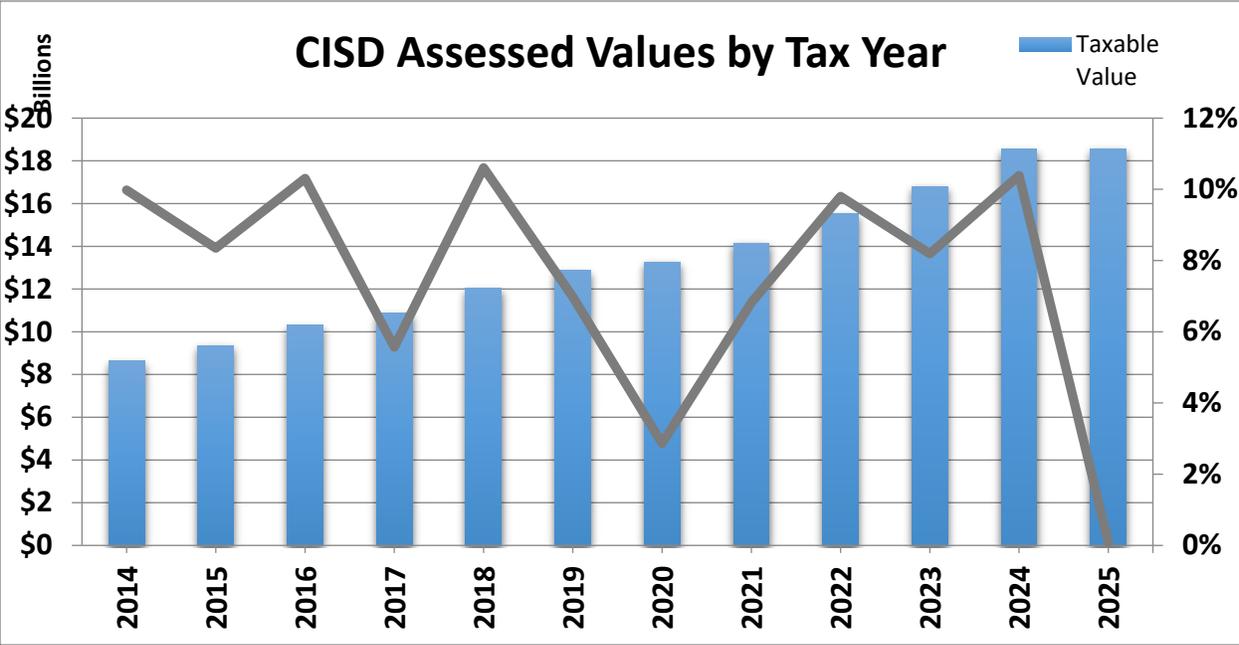
Coppell ISD currently has cohorts of students in 6th – 12th grade between 1,000 – 1200 with the largest currently at the 8th grade level. The 3rd – 5th grade cohorts include 900 – 999 students and cohorts of K-2nd grade are between 700 - 850. Prekindergarten cohorts have stabilized around 300 students.

Coppell Independent School District

According to the demographic analysis, in 2024, the average new home price in Coppell is over \$825,000 and the average existing home sales price was over \$684,000 with pricing rising over 55% in 6 years. The impact to the school district is a reduction in kindergarten and elementary age students since housing prices are not affordable as starter homes. Instead, growth is expected in secondary school enrollments as homes are sold to families with older children. There is still activity in new home building, though this is very limited within the district boundaries. Multi-family housing continues to be built especially in the Cypress Waters area though the yield of students from that area is lower due to the contractual obligation that one-bedroom units make up 75% of total units.

Property Tax

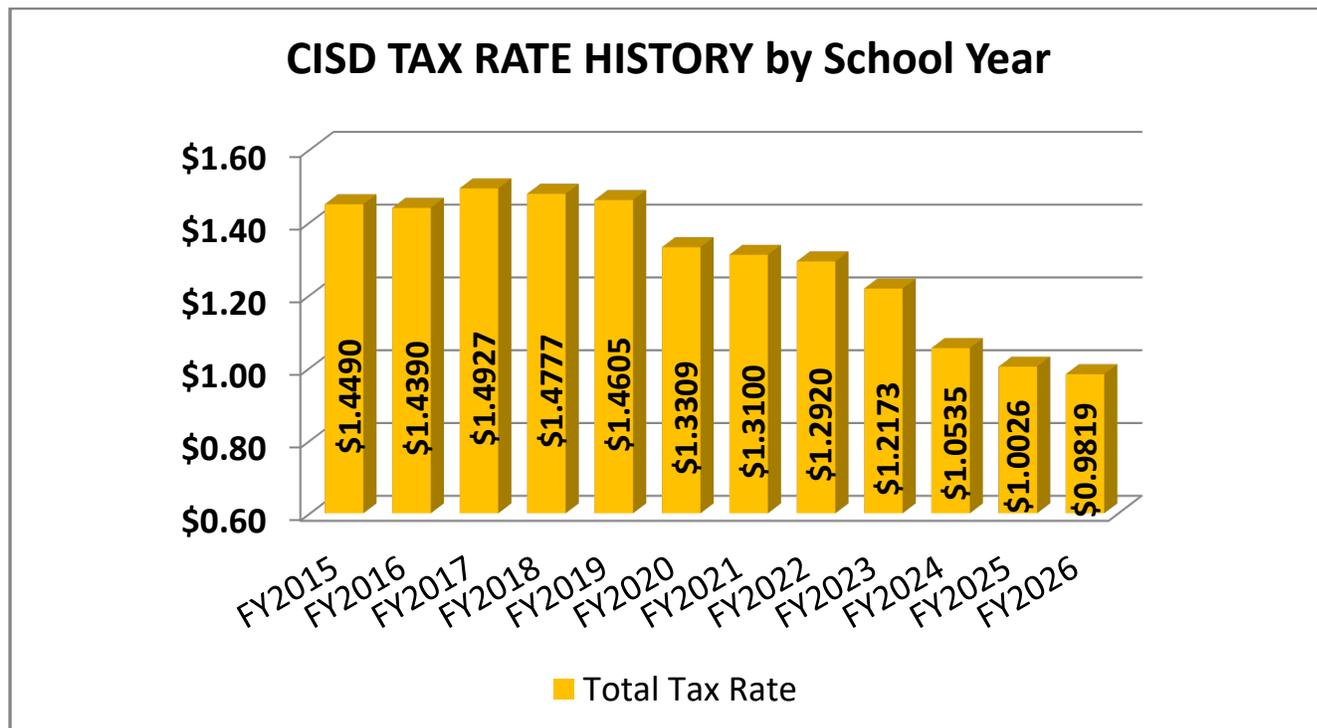
Property values continue to grow, with certified values showing growth of 10.4% for tax year 2024 reaching over \$18.5 billion. In 2025, taxable values only grew by .09% due to the large homestead exemptions passed in the 89th legislative session. Excluding this year, taxable values have grown, on average, 8% over the past 10 years. Residential properties are re-appraised by the Dallas Central Appraisal District on a two-year cycle though commercial properties and business personal properties are re-appraised more often. This causes fluctuations in the percentage change each year.



Coppell ISD’s budget has been prepared using a total tax rate of \$0.9819 per \$100 assessed taxable value. The setting of the Debt Service tax rate is fundamentally driven by the district’s assessed values, collection rate, and the annual debt payments. The tax rate reflected in the chart below is the budgeted tax rate.

Coppell Independent School District

The chart below reflects CISD's tax rate history.



Personnel Resource changes

School districts are heavily invested in human capital and most of the district's operating expenditures are spent on payroll. The district uses demographic analysis to estimate enrollment each year and adjust staffing based upon estimated enrollment. Contracts for teachers are offered in the spring for the next school year. Budgets are based on 100% employment, meaning all positions are filled for the entire year. The district budgets for most vacant positions at the midpoint of the pay band and include healthcare contributions. The district's payroll expenditure is often less than budgeted due to vacancies during the school year or new employees choosing healthcare outside of the district offerings.



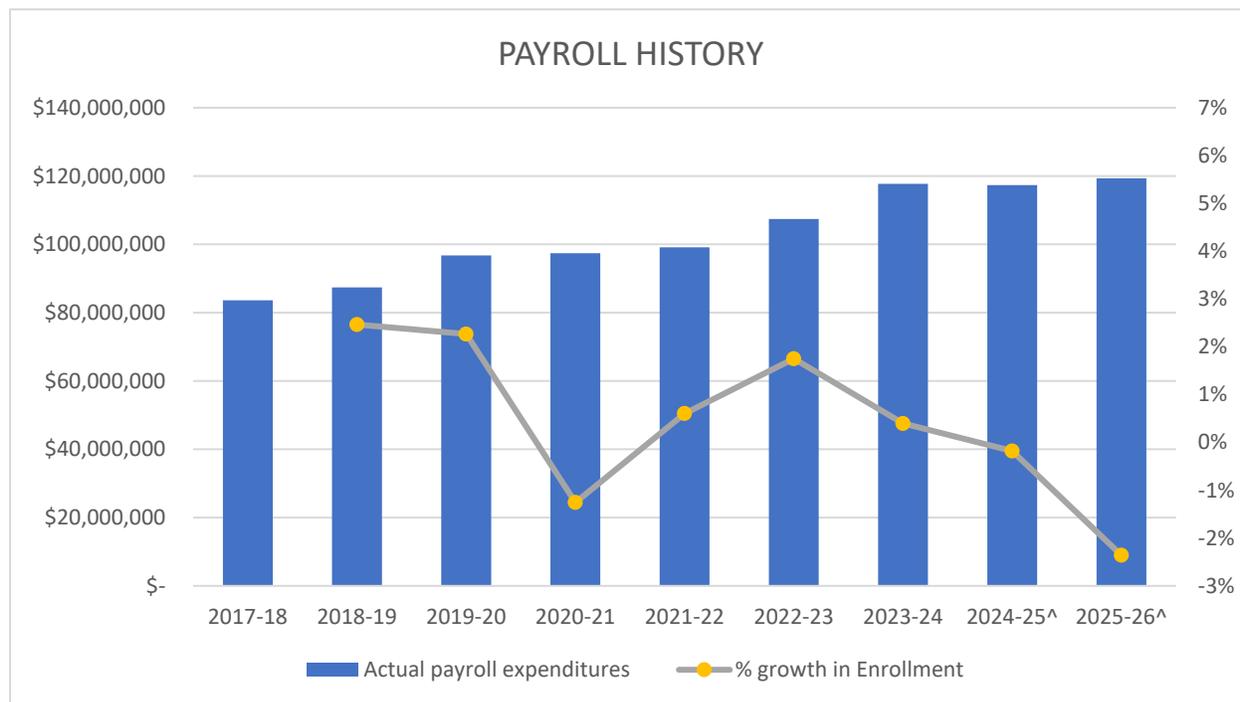
Coppell Independent School District

The information below shows the payroll history and growth of payroll expenditures compared to enrollment growth.

PAYROLL HISTORY

Year	Actual payroll expenditures	% growth in Payroll	Enrollment	% growth in Enrollment
2017-18	\$ 83,605,489		12,614	
2018-19	\$ 87,388,535	4.5%	12,925	2.5%
2019-20	\$ 96,752,848	10.7%	13,218	2.3%
2020-21	\$ 97,403,965	0.7%	13,052	-1.3%
2021-22	\$ 99,126,338	1.8%	13,131	0.6%
2022-23	\$ 107,436,858	8.4%	13,361	1.8%
2023-24	\$ 117,695,271	9.5%	13,414	0.4%
2024-25^	\$ 117,344,281	-0.3%	13,390	-0.2%
2025-26^	\$ 119,330,157	1.7%	13,074	-2.4%

^ budgeted



Coppell Independent School District

The decrease in positions for the 2025-26 school year, and prior 4 years count, is summarized below:

CISD Full-Time Equivalent (FTE) Count (recalculated at snapshot date to match TEA/PEIMS reporting)

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	% growth since 21-22
Teachers	855.56	894.39	943.48	927.28	886.88	3.7%
Professional Support Staff						
Counselor	31.07	32.06	31.97	29.27	31.00	
Educational Diagnostician	15.00	14.21	17.00	17.00	19.00	
Librarian	14.22	14.33	14.54	13.76	16.00	
Learning Coach (was IC/DLC role)	33.61	21.99	36.00	28.00	21.00	
School Nurse	18.71	17.44	19.00	19.00	18.00	
Therapist (Special Ed)	25.87	27.87	34.87	34.36	34.38	
Other Support Staff	6.00	9.00	18.00	15.88	12.50	
Total Support Staff	144.48	136.90	171.38	157.27	151.88	5.1%
Administrative Staff						
Assistant Principal	26.98	27.00	27.00	26.00	24.00	
Asst/Assoc Supt/CFO/CCO	4.00	4.00	4.00	3.00	5.00	
Principal	18.00	18.00	18.00	18.00	17.00	
Superintendent	1.00	1.00	1.00	1.00	1.00	
Other Administrative Staff	28.72	31.80	37.04	37.55	37.00	
Total Administrative Staff	78.70	81.80	87.04	85.55	84.00	6.7%
Paraprofessional Staff						
Educational Aides	142.35	156.27	180.83	194.05	186.92	
Clerical Campus	39.49	36.33	41.00	40.00	37.00	
Clerical/Secretarial	28.74	28.59	30.00	28.00	24.73	
Total Paraprofessional Staff	210.58	221.19	251.83	262.05	248.65	18.1%
Technology	41.97	43.72	35.00	31.00	28.96	-31.0%
Maintenance & Security	30.48	31.30	33.34	38.76	26.00	-14.7%
Food Service	61.27	65.87	68.25	63.57	63.62	3.8%
Total Personnel	1423.04	1475.17	1590.32	1565.48	1489.99	4.7%
# students enrolled at snapshot	13131	13361	13414	13233	13057	-0.6%
# teachers per student	0.0652	0.0669	0.0703	0.0701	0.0679	4.2%
# educational aides per student	0.0108	0.0117	0.0135	0.0147	0.0143	32.1%
# total support staff per student	0.0110	0.0102	0.0128	0.0119	0.0116	5.7%
# administrative staff per student	0.0060	0.0061	0.0065	0.0065	0.0064	7.3%

Coppell Independent School District

Debt profile

In May 2023, Coppell ISD voters authorized the issuance of \$321,511,000 in bonds to support the district’s capital projects.

The district debt profile is illustrated in the charts below. The district’s last bond issuance was held in 2025. The district refunded bonds in 2019, 2020 and 2021 to reduce future interest payments. Refunding since 2016 has saved the district an estimated \$24 million, net present value.

Tax-supported Debt Obligations (in total, per capita, per student)									
Fiscal Year	TOTAL (in Millions)	CPI Multiplier (Inflation Adjustment to 2024 Dollars)	PER CAPITA			PER STUDENT			
			Population	Tax-supported debt per capita	Inflation-Adjusted Tax-supported Debt per Capita	Student Enrollment	Debt per student	Inflation-Adjusted Tax-supported Debt per Student	
2019	\$382.5	1.23	56,810	\$6,733	\$8,281	12,857	\$29,750	\$36,593	
2020	\$367.1	1.22	49,781	\$7,374	\$8,996	13,218	\$27,771	\$33,881	
2021	\$350.9	1.16	50,897	\$6,893	\$7,996	13,052	\$26,881	\$31,182	
2022	\$334.4	1.08	49,225	\$6,793	\$7,336	13,131	\$25,464	\$27,501	
2023	\$388.6	1.04	49,945	\$7,781	\$8,093	13,361	\$29,088	\$30,252	
2024	\$367.9	1	50,072	\$7,781	\$7,781	13,414	\$29,088	\$29,088	

Note: The inflation adjustment above uses the Consumer Price Index (CPI) published by the Bureau of Labor Statistics (BLS). Please visit the BLS' website to use their CPI Inflation Calculator or to download CPI Datasets.

CPI Inflation Calculator: http://www.bls.gov/data/inflation_calculator.htm

CPI Databases: <http://www.bls.gov/cpi/#data>

Sources:

Population: MAC (Municipal Advisory Council of Texas)

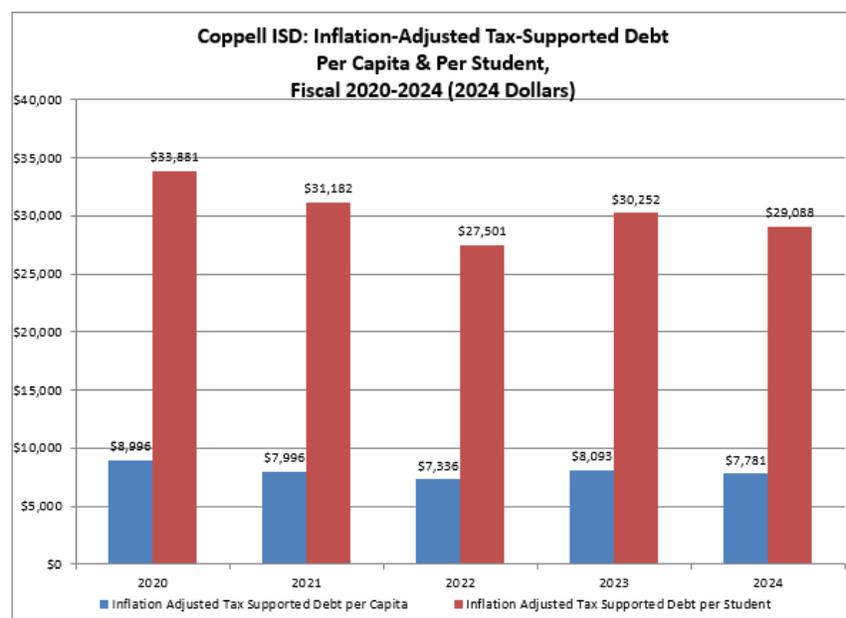
www.mactexas.com

Student Enrollment: Texas Education Agency TAPR (Texas Academic Performance Report)

[TEA TAPR](http://www.tea.texas.gov)

Student Enrollment: (most current year) District PEIMS snapshot data

Debt is measured on a per-capita basis and a per-student basis. The chart below indicates the tax-supported debt of the district on an inflation-adjusted basis.



Coppell Independent School District

The district's outstanding debt is reflected in the following chart based on the amount due on an annual basis. Note: Principal due varies slightly from the detailed debt schedule later in the Information Section due to the payment that the district contributes to escrow annually for the Qualified School Building Bond 2013B and the eventual payment of the principal from the escrow account in 2034.

DEBT SERVICE REQUIREMENTS (by fiscal year)

Year End 8/31	Principal	Interest	Total	% of Principal Retired
2026	19,009,508.85	24,587,030.13	43,596,539	
2027	14,541,031.65	27,861,827.23	42,402,859	
2028	14,331,665.30	27,511,954.74	41,843,620	
2029	15,367,280.00	26,553,317.28	41,920,597	
2030	14,725,708.00	26,132,654.48	40,858,362	18.5%
2031	15,860,000.00	14,082,380.28	29,942,380	
2032	16,505,000.00	13,426,774.48	29,931,774	
2033	17,200,000.00	12,734,843.82	29,934,844	
2034	25,185,000.00	12,030,319.14	37,215,319	
2035	16,560,000.00	10,938,553.44	27,498,553	40.2%
2036	17,225,000.00	10,273,897.28	27,498,897	
2037	17,080,000.00	9,578,123.24	26,658,123	
2038	17,780,000.00	8,882,794.20	26,662,794	
2039	18,160,000.00	8,155,925.46	26,315,925	
2040	16,330,000.00	7,412,588.76	23,742,589	60.7%
2041	17,005,000.00	6,737,950.70	23,742,951	
2042	17,680,000.00	6,054,156.86	23,734,157	
2043	18,410,000.00	5,340,007.42	23,750,007	
2044	17,985,000.00	4,628,858.58	22,613,859	
2045	15,780,000.00	3,911,631.22	19,691,631	81.3%
2046	16,435,000.00	3,250,799.98	19,685,800	
2047	11,945,000.00	2,586,393.72	14,531,394	
2048	8,285,000.00	2,101,293.72	10,386,294	
2049	6,330,000.00	1,762,287.48	8,092,287	
2050	6,600,000.00	1,497,143.74	8,097,144	93.1%
2051	6,875,000.00	1,220,687.48	8,095,687	
2052	7,160,000.00	932,712.48	8,092,712	
2053	7,460,000.00	632,793.74	8,092,794	
2054	3,805,000.00	320,306.24	4,125,306	
2055	3,960,000.00	163,350.00	4,123,350	100%
TOTALS:	421,575,194	281,303,357	702,878,551	

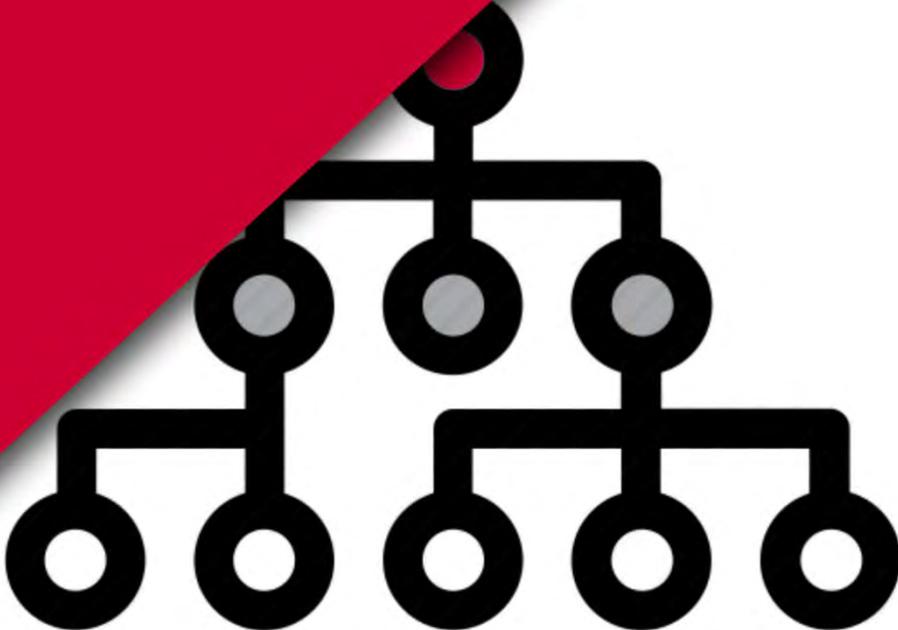
Coppell Independent School District

The district's outstanding debt is reflected in the chart below on an issue-by-issue basis.

Title	Secured by Ad Valorem Tax (Yes/No)	Original Par Amount	Principal Outstanding	Interest To Maturity	Total Principal & Interest to Maturity	Final Maturity Date
U/L Tax Sch Bldg & Ref Bds Ser 1995	Yes	\$ 34,239,822	\$ 658,737	\$ 5,086,263	\$ 5,745,000	08/15/2026
U/L Tax Sch Bldg & Ref Bds Ser 2001	Yes	12,800,945	7,446,964	45,463,036	52,910,000	08/15/2030
U/L Tax Qual Sch Cons Bds Taxable Ser 2013B	Yes	7,995,000	7,995,000	3,597,750	11,592,750	08/15/2034
U/L Tax Sch Bldg Bds Ser 2016A	Yes	6,835,000	1,050,000	520,000	1,570,000	08/15/2046
U/L Tax Sch Bldg Bds Ser 2016B	Yes	83,035,000	68,540,000	35,165,400	103,705,400	08/15/2046
U/L Tax Ref Bds Ser 2016D	Yes	23,770,000	930,000	46,500	976,500	08/15/2026
U/L Tax Ref Bds Ser 2016C	Yes	14,505,000	9,640,000	1,216,000	10,856,000	08/15/2034
U/L Tax Sch Bldg & Ref Bds Ser 2018	Yes	86,905,000	57,155,000	34,254,400	91,409,400	08/15/2047
U/L Tax Sch Bldg Bds Ser 2019	Yes	75,660,000	60,795,000	28,437,850	89,232,850	08/15/2048
U/L Tax Ref Bds Ser 2019A	Yes	20,640,000	6,075,000	1,312,850	7,387,850	08/15/2034
U/L Tax Ref Bds Ser 2020	Yes	6,433,559	5,816,573	3,444,227	9,260,800	08/15/2036
U/L Tax Ref Bds Ser 2020A	Yes	17,774,998	16,975,000	3,390,400	20,365,400	08/15/2040
U/L Tax Ref Bds Ser 2021	Yes	43,943,494	41,652,920	13,816,907	55,469,826	08/15/2044
U/L Tax Ref Bds Ser 2023	Yes	71,885,000	66,180,000	48,976,788	115,156,788	08/15/2053
U/L Tax Ref Bds Ser 2025	Yes	70,665,000	70,665,000	56,574,987	127,239,987	08/15/2055
Total - All Debt Issues			\$ 421,575,194	\$ 281,303,357	\$ 702,878,551	



ORGANIZATIONAL SECTION



Coppell Independent School District

Organizational Section

District History

Coppell Independent School District was created in 1959 when the district's first school, Coppell School which was at the location of what is now Pinkerton Elementary, was moved from a county school to part of a school district.

In the early 1960s, a decision was made to expand Coppell School into a full twelve-grade school, and a grade was added per year until 1965.

Until 1963, Coppell athletic teams were known as the Coppell Tigers. Then, because of the new professional football team in Dallas, and because Coppell was home to a junior rodeo, the mascot changed to the Coppell Cowboys.

The first High School class graduated from Coppell High School in 1965.

In 1967 a second school building was built to house grades seven through twelve; that building is the current location of Coppell High School Ninth Grade Campus. Coppell School was renamed as Pinkerton Elementary.

Old Lee Elementary was added in 1983 at the current New Tech High @ Coppell location. The school was closed, and the building was re-purposed in the Summer of 2008.

CISD added its second middle school, opening doors to Middle School East in 1986.

The third elementary school was opened in 1987 and was named after a former teacher and school board member Barbara S. Austin.

In 1989 Coppell High School moved to its present location, allowing Coppell Middle School West to take over the entire campus. New additions were made to CHS in 1993, 1997, 2001, and 2014.

Mockingbird Elementary opened its doors in 1991 to become the fourth elementary school. Wilson Elementary was added in 1992 and was named in the honor of Wheelice Hart Wilson. Lakeside Elementary became the fifth elementary school in 1993. Town Center Elementary opened its doors in 1994. In 1996 Cottonwood Creek Elementary was added.

Valley Ranch Elementary also opened its doors in 1996 making it nine elementary schools in Coppell and marking the first school outside the City of Coppell. Valley Ranch Elementary is located in Irving.

Denton Creek Elementary opened its doors in 1998, becoming the district's tenth elementary school.

Coppell Middle School North also opened its doors next door to Denton Creek in 1998 as the district's third middle school.

CISD Annex (alternative education center) outgrew its original location, and the new campus became known as Victory Place @ Coppell.

Coppell Independent School District

Coppell ISD's second high school and first choice high school, New Tech High @ Coppell, opened in fall 2008 with two grade levels, ninth and tenth, and 275 students. This twenty-first century, choice high school was founded on the concept of collaborative and project-based learning and was the forty-second New Tech High academic community of its kind in the country. It now houses grades 9-12.

In 2014, CISD opened Richard J. Lee Elementary, the first LEED Gold Certified and Net Zero Energy elementary school in Texas and CISD's first school located in Dallas (Cypress Waters.)

The Coppell High School Ninth Grade Campus opened its doors in the fall of 2018 in the historic building location that also served as the location of the original Coppell High School, in addition to the original CMS West. Students entering 9th grade will start at CHS9 with an eventual transition to CHS for grades 10-12.

Coppell Middle School West moved to its new location in Dallas (Cypress Waters) in the fall of 2018. The new building features innovative and collaborative learning spaces, indoor and outdoor learning environments, sustainable gardens for science projects, indoor and outdoor eating for students, two gyms, athletic and track facilities, solar tube lighting and reclaimed water for the property, and more.

Canyon Ranch Elementary opened its doors in the fall of 2019 as the 11th elementary school in CISD and second school in Irving.

Pinkerton Elementary School was closed for the 2025-26 school year. The building is currently included in the facilities that the public can rent and is generating revenue. It also houses some district personnel, and some spaces are used for staff professional development meetings.



Coppell Independent School District

Reporting Entity

The Coppell ISD is an independent public educational agency operating under applicable laws and regulations of the State of Texas. A seven-member Board of Trustees elected to staggered three-year terms by the district's residents autonomously governs the district. The Coppell ISD Board of Trustees ("Board") is the level of government, which has oversight responsibility and control over all activities related to public school education within the district.

The district receives funding from local, state, and federal government sources and must comply with all the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in generally accepted accounting principles. The public elects board members who have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

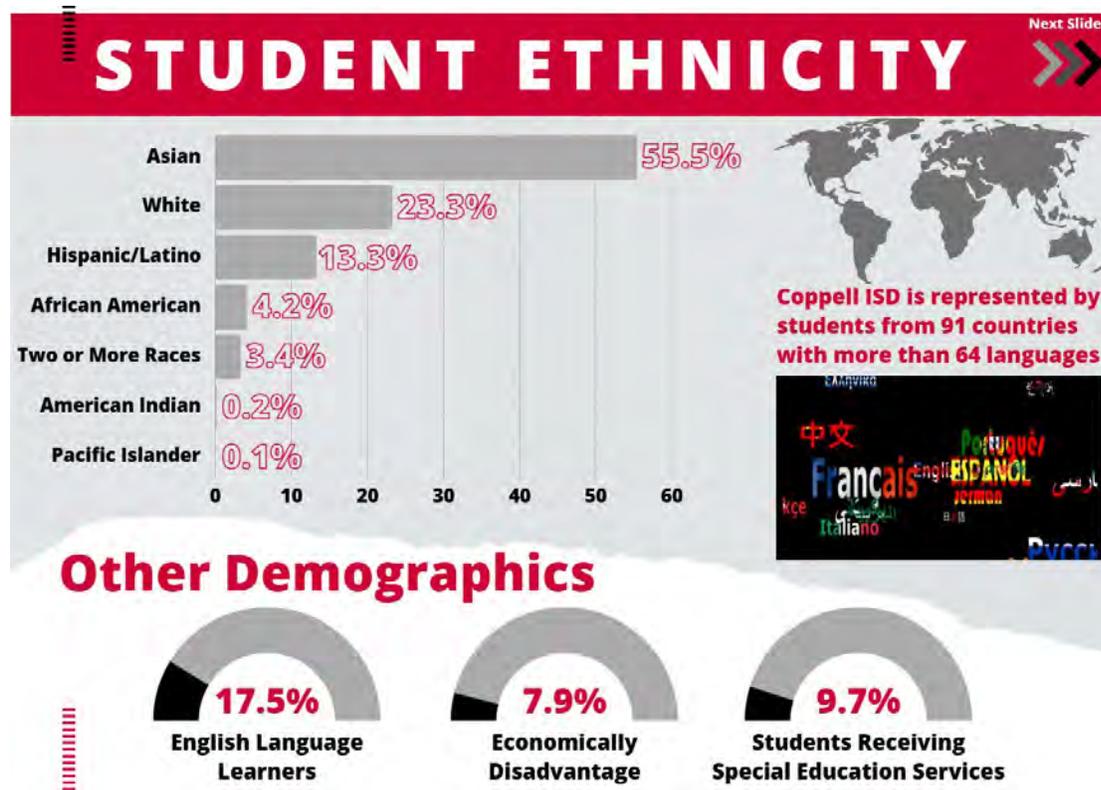
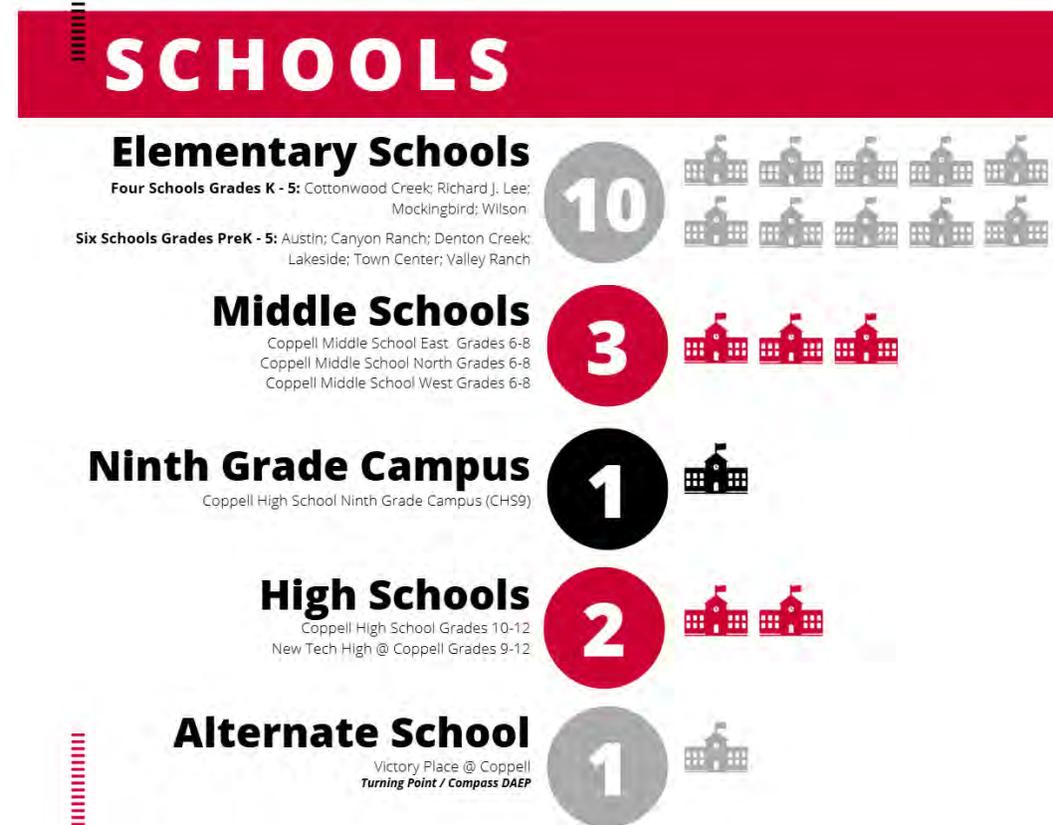
The Board is required to adopt an initial budget for the fiscal year no later than August 31 preceding the beginning of the fiscal year on September 1. This annual budget serves as the foundation for the district's financial planning and control. The budget is prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

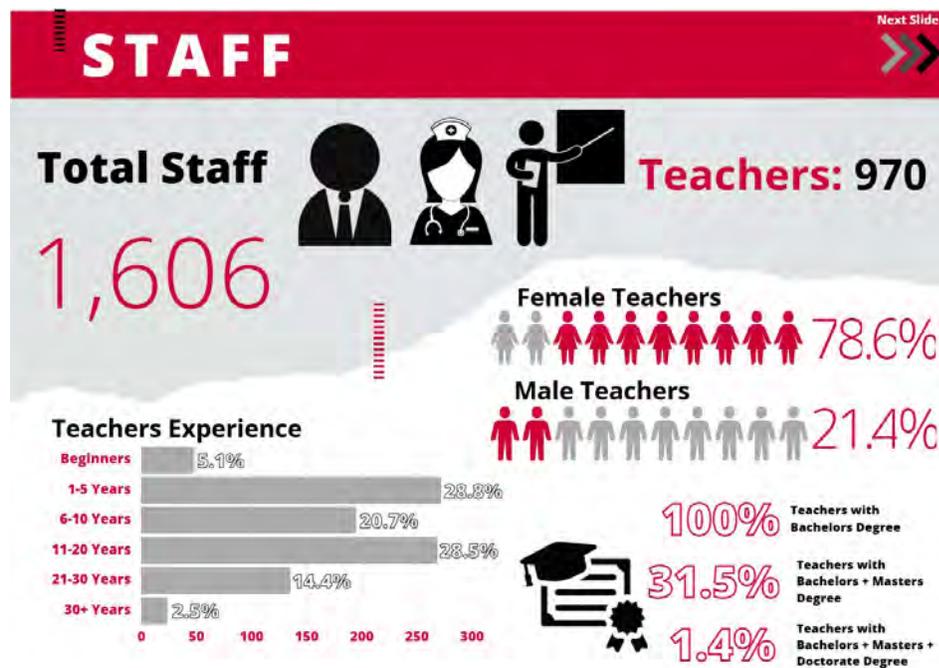
The Texas Education Agency and Southern Association of Colleges and Schools provide the District's K-12 education accreditation. Enrollment in the District's 2 high, 3 middle, and 10 elementary, and alternative or special program centers was 13,233 for the 2024-2025 fiscal year with estimated enrollment of 13,074 for 2025-2026, a reduction of 159 students.

District Profile

As its mission states, together with families we commit all district resources to create profound learning experiences for each child creating a positive impact on our community. The district provides educational opportunities for learners regardless of their needs and their abilities and provides a fully comprehensive instructional program in grades K-12 with a pre-kindergarten program.

Coppell ISD (cop-ELL) is comprised of 10 elementary schools, 3 middle schools, 2 high schools. Coppell High School includes a Ninth Grade Center. New Tech High @ Coppell is a choice high school serving around 350 learners. The district has an alternative learning campus, Victory Place, which is also reported as part of Coppell High School. The district serves over 13,000 learners from Early Childhood through grade 12.





Services Provided

In CISD, we believe each learner must have equal access to a rigorous college and career-ready curriculum. CISD uses the process of backward design to ensure the alignment of the written, taught, and assessed curriculum. The curriculum of CISD focuses on the development and deepening of understanding and the transfer of knowledge and skills through the intentional design of learning experiences that integrate content with global dispositions and require high cognitive demand.

In addition to the regular curriculum, the district provides a comprehensive Career and Technology Education (CTE) program, including career clusters which are organized around broad career fields. CISD Career & Technical Education (CTE) program allows students to develop both college preparation and real-world workforce skills development through this customized education program. CTE content is aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions.

Career Clusters include:

- Business, Marketing, and Finance Career Cluster
- Arts, Audio Visual Technology and Communications (AAVTC) Career Cluster
- Health Science Career Cluster
- Science, Technology, Engineering, and Mathematics (STEM) Career Cluster
- Education - Teaching & Coaching
- Health Science Career Cluster
- Robotics and Automation Technology
- Architecture and Construction Career Cluster

Coppell Independent School District

The fine arts program at the secondary school level includes drama, speech, debate, choir, band, theatre, elementary music, elementary art, secondary art, dance, and drill team. All elementary school students participate in fine arts.

The Coppell Independent School District offers comprehensive programs developed for gifted and talented students in kindergarten through twelfth grade. The Coppell ISD gifted and talented services are designed to provide appropriate educational experiences for those learners who perform at a remarkably high level of accomplishment or show the potential for performing at a remarkably high level of accomplishment when compared to learners of similar age, experience, or environment. The Coppell ISD gifted and talented services identify and serve remarkably high levels of accomplishment or potential for remarkably high levels of accomplishment in the following areas:

- General intellectual ability
- Specific subject aptitude in mathematics and/or science
- Specific subject aptitude in language arts and/or social studies

Learners identified as needing GT services in Coppell ISD are provided a research-based learning continuum consistently implemented throughout the district to meet their needs and reinforce their strengths and interests.

Coppell ISD offers Advanced Academics to secondary students through Advanced Placement courses, Dual Credit courses and the International Baccalaureate program. Taking advanced courses in middle school and high school is the best way to prepare for college admission and college success. Coppell ISD recommends that learners challenge themselves by participating in advanced academic programs.

Coppell ISD offers a choice high school called New Tech High @ Coppell which is a New Tech Network campus. The mission of New Tech is to empower learners as they pursue their passions, collaborate to solve real world problems, and practice leadership in their community. New Tech accomplishes this purpose through a Project-Based Learning model in partnership with the New Tech Network. New Tech learners are assessed through 5 different learning outcomes: Agency, Collaboration, Knowledge & Thinking, Oral Communication, and Written Communication.

The Dual Language Immersion (DLI) program is the Bilingual Education model for Coppell ISD. DLI focuses on developing English proficiency in listening, speaking, reading, and writing through academic instruction in both English and Spanish. The goal of DLI is for students to become Bilingual and Biliterate with sociocultural competency. CISD offers a One-Way DLI program in Prekindergarten for qualifying, native Spanish learners. CISD offers a Two-Way DLI program in kindergarten through 5th grade for qualifying, native Spanish learners. Learners who do not qualify for entry into DLI may apply for the lottery to enter in Kindergarten or First grade.

The mission of the Coppell ISD school counseling program is to provide support and guidance to students as a means to foster academic success, post-secondary and career preparation, and personal/social development. Each CISD campus has at least one full-time counselor on site, with three district support counselors available as needed. All counselors are fully certified and have a master's degree. The CISD comprehensive counseling program consists of four components which include guidance curriculum, responsive services, individual student planning and system support.

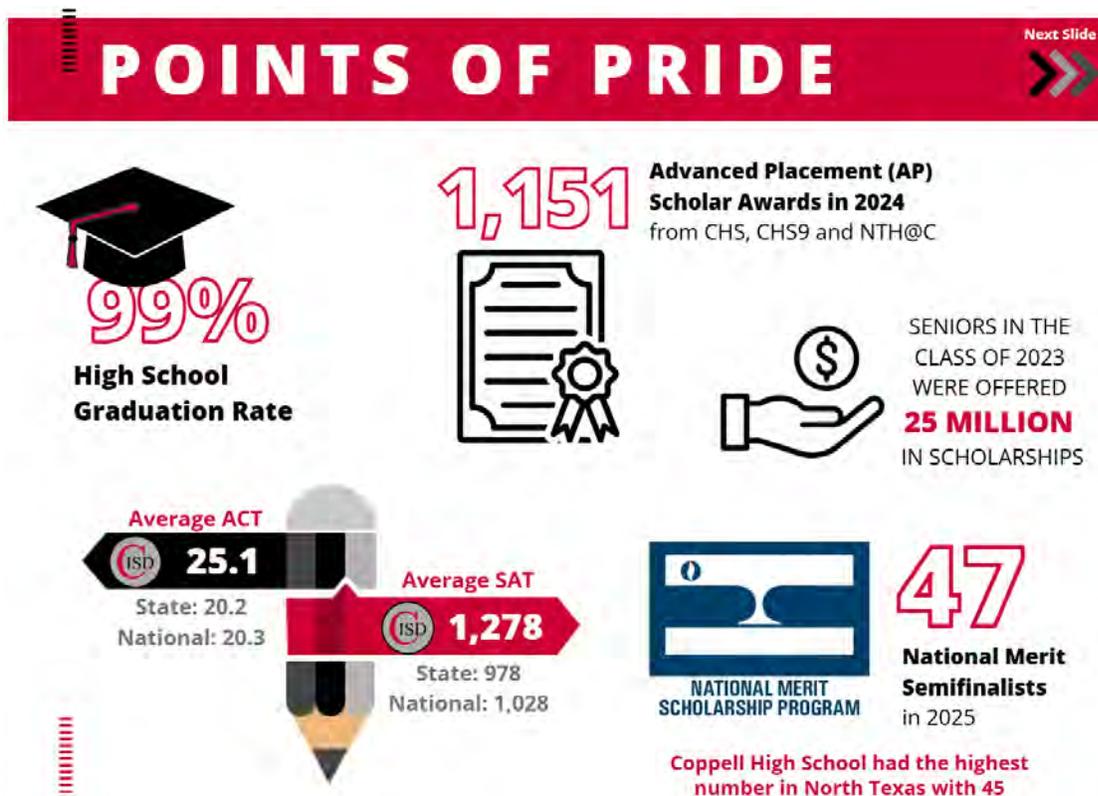
Coppell Independent School District

In Coppell ISD we offer full day tuition-free Pre-Kindergarten for all qualifying learners. Our Early Childhood program provides our youngest learners with a challenging and achievable curriculum that engages thinking, reasoning, and communicating with others. We support learners in making connections across subjects through play and exploration. Partnering with parents and the community we provide meaningful experiences that build confidence and ensure future success for our young learners.

CISD offers World Languages for middle school and high school students. In middle school, students may begin taking Spanish for high school credit. In high school, students may choose from Spanish, French, Chinese and American Sign Language.

Bus transportation is available to those children who live more than two miles from the school that they would normally attend. Additionally, students who attend more than one school to participate in specific programs or classes, career and technology or bilingual programs receive transportation between schools during school hours. Special education students are eligible for transportation services when need is established.

As a Texas Education Agency designated District of Innovation district, Coppell ISD is afforded more local control over district operations to support innovation and local initiatives to improve educational outcomes for the benefit of learners in the community.

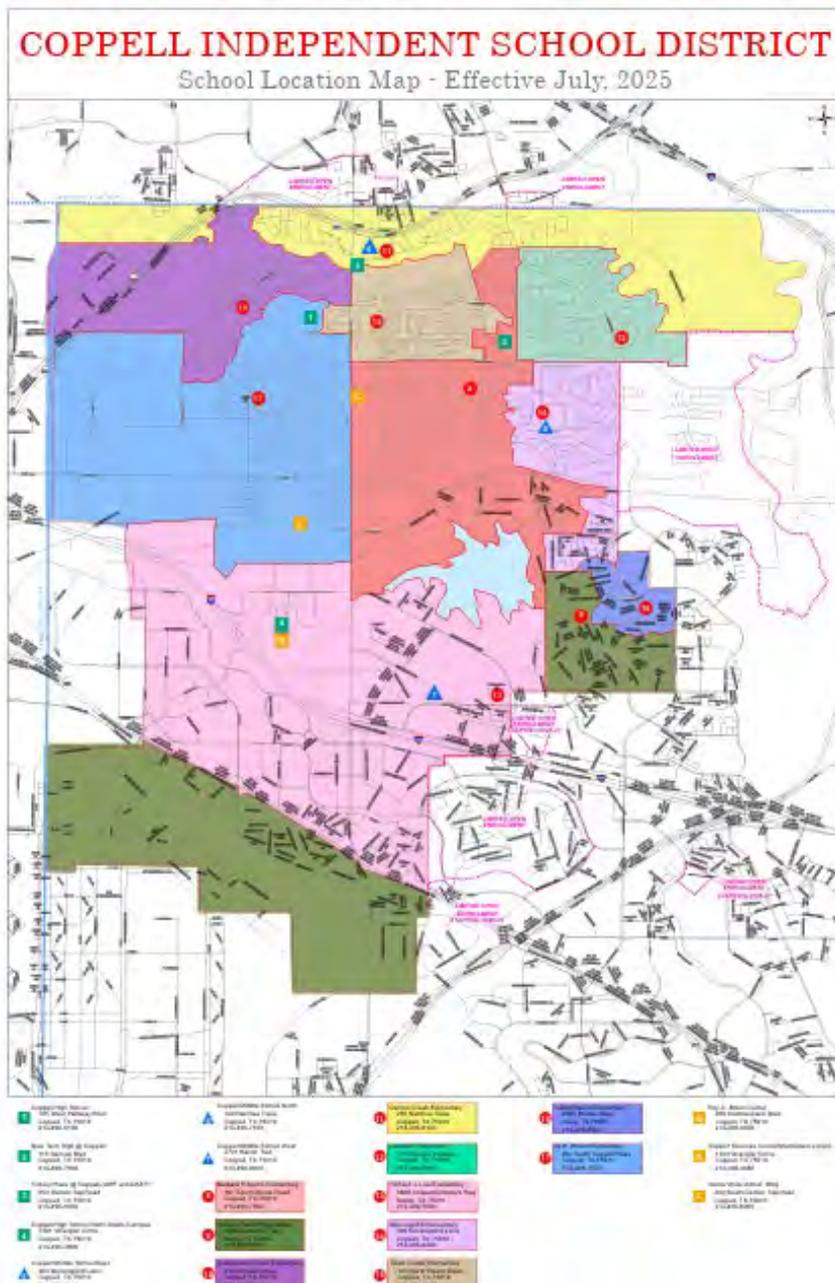


Coppell Independent School District

District Map

Coppell ISD is a premier public school system with a statewide reputation for educational excellence. This high-performing and innovative district serves over 13,300 learners in the communities of Coppell, Dallas (Cypress Waters), North Irving, Lewisville, and Valley Ranch.

The majority of Coppell ISD is located in Coppell, TX, a suburb of Dallas. The city of over 43,000 residents is positioned approximately 5 miles northeast of the DFW Airport...north of Interstate 635 and west of I-35E. Although the City of Coppell is just over 14 sq. mi. in size, the school district spans over 23 sq. mi.



Coppell Independent School District

Board of Trustees

The Coppell ISD Board of Trustees consists of seven members elected by voters residing within the district's boundaries. Trustees serve three-year terms without pay. While candidates run for specific places, they do not represent specific geographical areas; rather, each represents Coppell ISD at large. School board elections are held annually. Following the annual election, the Board elects a president, vice president, and secretary to serve for one-year terms.



Leigh Walker | Place 1

Email: Place1@coppellisd.com

Degrees and Certifications: Coppell High School, '91; Texas A&M (B.A.), '95; Master Reading Teacher Certification

Began Serving on School Board: May 2016 (Re-elected in 2019 and 2022)

Up for Re-Election: May 2025

Occupation/Place of Employment: Former teacher (Dallas Public Schools: 3rd grade teacher and then PK-6 Literacy Specialist)/stay at home mom

Family: Husband - Ray Walker; Children - Jackson (2020 CHS Graduate), Elizabeth Grace (2023 CHS Graduate), Hogan (8th Grader at CMS East)

What Factors Most Strongly Influenced your Decision to Run for the School Board?

I grew up in Coppell, and I'm a proud product of Coppell ISD schools. Now my kids are a part of Coppell ISD too. I'm also a former educator, so education is both my passion and my past profession. All of these reasons influenced my decision to run for the school board

What are your 1-5 year goals for the students in CISD?

Improving the student experience by focusing on Coppell ISD's Core Values and Mission Statement: Working together, we are committed to creating profound learning experiences for each child, while nurturing meaningful relationships, to positively impact our world.

Is there valuable insight and some information you feel a prospective school board candidate should know BEFORE they seek election?

I would say this: it takes more time than you think, and it is worth every minute. To prepare, I would encourage you to get involved in the PTOs, take the iLead class, and attend board meetings.



Jonathan Powers | Place 2

Email: Place2@coppellisd.com

Began Serving on School Board: May 2025

Up for Re-Election: May 2028

Coppell Independent School District



Anthony Hill | Place 3

Email: Place3@coppellisd.com

Degrees and Certifications: Wittenberg University, BA Accounting; Atlanta University (now Clark Atlanta University), MBA Finance; University of Dallas, Graduate School of Management, Certificate E-Commerce Management

Began Serving on School Board: May 2007 (Re-elected in 2010, 2013, 2016, 2019 and 2022)

Up for Re-Election: May 2025

Occupation/Place of Employment: Financial Analyst; In the past he also worked as a Consultant/Newbold Advisory, Consultant/Carlisle & Gallagher Consulting Group and Financial Analyst (Software, Hardware and Capital Planning) & Information Technology Security / IBM

Family: Wife - Jo Ann, IBM Business Development Leader; Children - Son Caleb (NTH@C Graduate)

What Factors Most Strongly Influenced your Decision to Run for the School Board?

The talent and growth potential of the young people in the district was a very strong influence. Another key influence was the level of support given by the parents and community for public education. A third factor was the commitment and quality of the district staff (teachers, administrators, superintendent, and support staff). Lastly, the existing challenges facing public education that present a great opportunity to drive creative solutions for student achievement and staff development.

What are your 1-5 year goals for the students in CISD?

- Ensure the Strategic Design is implemented and assessed to ensure the current and future needs of students are being met, and supporting the campuses on their Campus Improvement Plans.
- Expand educational channels for students across elementary, middle school and high school such as blended learning, flipped classrooms; increase the number of educational organizations, and enhance business partner relationships to grow knowledge of career technical education pathways.
- Leverage the cultural diversity of the student population within the district

Is there valuable insight and some information you feel a prospective school board candidate should know BEFORE they seek election?

- You will need to spend a lot of time learning about your responsibilities as a trustee by doing research on the topics you will be required to make decisions on, preparing for meetings by reading any documentation provided by staff, and attending meetings (regular and special board meetings, special committee assignments, district events, campus events, regional and state activities...).
- You will have to be open to understanding all aspects of how a school district operates and how the laws at the federal and state level affect your options.

What have you learned about being an elected public official that has helped you successfully perform your duties for the children and citizens for the district?

It is very important to regularly review the reasons why I ran initially and afterwards, understand the current educational environment within and external to the local community and assess how well I am working toward those changing objectives.



Ranna Raval | Place 4

Email: Place4@coppellisd.com

Degrees and Certifications: BS-Electronics & communication from Bhavnagar University, India; Montessori Teachers Certification from Collin County Community College, Plano, TX; MA in Educational Leadership from Sarasota University, Florida

Began Serving on School Board: May 2023

Up for Re-Election: May 2026

Occupation/Place of Employment: Former educator at A Child's Garden Montessori School; Current student at Sarasota University; Stay at

home Mom

What Factors Most Strongly Influenced Your Decision to Run for the School Board?

My passion for high-quality public education. My experience in education and working with children and families give me a unique perspective to better understand the system and its challenges. Coppell ISD community has been our village, our home away from home. It is my honor to serve on the school board and to give back to our community.

"I ❤️ CISD because of its commitment to high-quality education through innovative teaching methods and strong relationships with all stakeholders, fostered by numerous engagement opportunities."

Coppell Independent School District



David Caviness | President | Place 5

Email: Place5@coppellisd.com

Degrees and Certifications: BBA Finance, Texas A&M-Commerce

Began Serving on School Board: May 2017 (Re-elected in 2020 and 2023)

Up for Re-Election: May 2026

Occupation/Place of Employment: Certified Financial Planner Caviness Wealth Management, LLC

What Factors Most Strongly Influenced your Decision to Run for the School Board?

As a long-term Coppell resident, father of 3 CISD students and husband of an Educator, I believe I bring a unique perspective and vested interest in seeing that CISD continues to deliver on its commitment to provide a great education for many years to come.

What are your 1-5 year goals for the students in CISD?

Continue to improve communication within the community. Plan for student growth in a fiscally responsible manner. Work towards achieving the goals set forth by the community through our strategic design efforts.

Is there valuable insight and some information you feel a prospective school board candidate should know BEFORE they seek election?

Anyone seeking to serve in a school board capacity should educate themselves on the district and to better understand the "why" behind decisions, policies and practices. Most importantly, they should be involved.

What have you learned about being an elected public official that has helped you successfully perform your duties for the children and citizens for the district?

The most important things I have learned are to ask questions, respect the staff and teachers, and never lose focus on our primary mission to provide a top notch education to our kids.



Nichole Bentley | Vice President | Place 6

Email: Place6@coppellisd.com

Degrees and Certifications: BBA from University of Nebraska – Lincoln; MBA from Southern Methodist University

Began Serving on School Board: May 2018 (Re-elected in 2021 and 2024)

Up for Re-Election: May 2027

Occupation/Place of Employment: CEO, Prio Consulting, LLC & Nichole Bentley Coaching

What Factors Most Strongly Influenced your Decision to Run for the School Board?

My four children had a wide array of experiences, activities and interests as students. That developed in me a passion for serving all CISD students and ensuring they have equitable opportunities that serve them where they are in their educational journey. I care about CISD enhancing what we do well and improving in the areas where we could do better as our district evolves.

What are your 1-5 year goals for the students in CISD?

My goals are to provide opportunities for all students to forge strong relationships that nurture their exploration of their passions – whether they are college bound or have other post-graduate plans. It is essential that our students develop tenacity, resourcefulness and character. I desire our students to feel safe, challenged and ready for life after graduation within an environment where each student experiences a year's worth of learning and growth each school year.

Is there valuable insight and some information you feel a prospective school board candidate should know BEFORE they seek election?

Prospective school board candidates should be aware of the time commitment required to serve and how much more involved that is than campaigning. It is beneficial to have served on CISD committees, volunteered on campus and to understand that school board trustees are responsible for equally serving all students and interests, even when it may conflict with what is best for your own child. It is helpful to understand what is included and excluded in a school board trustee's responsibilities and purview.



Jobby Mathew | Secretary | Place 7

Email: Place7@coppellisd.com

Degrees and Certifications: Bachelor's in Management Information Systems; Juris Doctorate both from the University of Oklahoma

Began Serving on School Board: November 2022 (Re-Elected in 2023 and 2024)

Up for Re-Election: May 2027

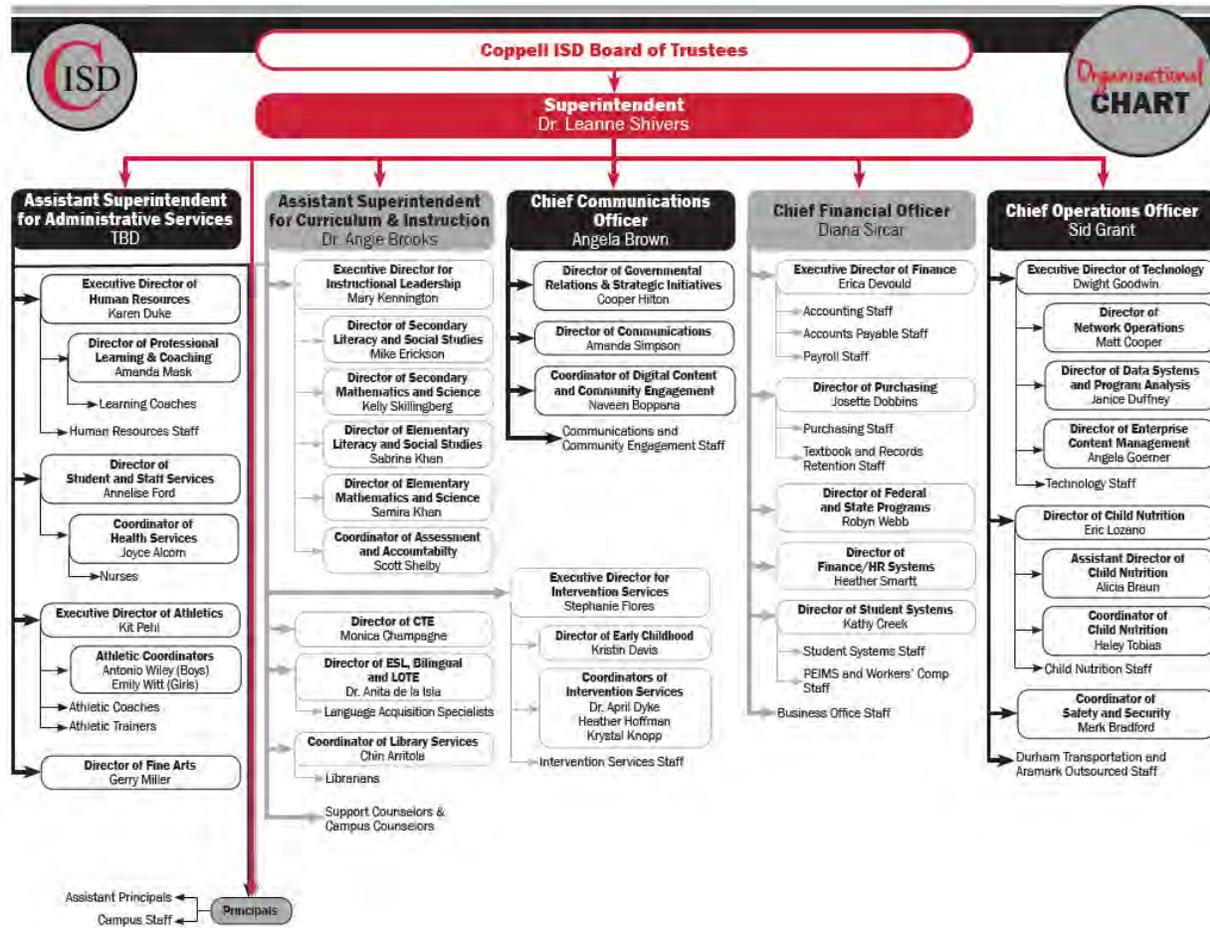
Occupation/Place of Employment: Principal Corporate Counsel/ Microsoft Corporation

What Factors Most Strongly Influenced your Decision to Run for the School Board?

There are two main factors: First, I was inspired by supporting my wife's 20 year career as a public school educator. Helping her get her classroom ready every summer, meeting her students, and hearing the challenges she and her fellow teachers have faced and will experience was a huge motivator. Secondly, given my experience as an active volunteer in this community and as a legal professional, I wanted to continue to serve CISD in this capacity by being a part of the district's future, continuing its great tradition of high quality public education, and helping the district grow to new heights.

Coppell Independent School District

Organization Chart



District Mission & Values

At Coppell Independent School District, our mission is defined as: Working together, we are committed to creating profound learning experiences for each child, while nurturing meaningful relationships, to positively impact our world.



**WE VALUE
COLLECTIVE
ENGAGEMENT
THAT POSITIVELY
IMPACTS
THE LIVES
OF OUR
CHILDREN
AND OUR
WORLD.**



**WE VALUE
GREAT
TEACHING
BECAUSE WE
BELIEVE
IT IS KEY TO
DEEP
LEARNING.**

OUR MISSION

**WORKING TOGETHER,
WE ARE COMMITTED
TO CREATING
PROFOUND
LEARNING
EXPERIENCES FOR
EACH CHILD,
WHILE NURTURING
MEANINGFUL
RELATIONSHIPS,
TO POSITIVELY IMPACT
OUR WORLD.**



**WE VALUE
AUTHENTIC
RELATIONSHIPS.
WHEN WE
INVEST
IN EACH
OTHER
WE LEARN
AND FLOURISH.**



**WE VALUE
EACH
INDIVIDUAL'S
CONTRIBUTION
BECAUSE
SUCCESS
CAN BE
DIFFERENT
FOR EVERYONE.**





The District underwent a [Strategic Design process](#) in 2017, which led to the adoption of our core values: Great Teaching, Relationships, Redefining Success and Engagement. This process also included the update to the CISD Mission and Vision of “You Matter”. Additionally, the district went through an extensive visioning process that included a Long-Range Facilities Planning Committee in 2019-2020, a Visioning Committee in 2021 and a Bond Steering Committee in 2022-2023

The Coppell ISD 2030 Strategic Planning process stands as a pivotal endeavor, building upon the foundation laid by the preceding work including the 2017 Strategic Design process, (which developed the district's mission, vision and core values), long-range facilities planning and Visioning work, to chart a course that aligns with the educational aspirations of the Coppell community.

Comprising 64 members, including parents, students, teachers, staff, and community representatives, the Coppell ISD 2030 Strategic Planning Committee worked collaboratively to give shape to the district's future through the formulation of the Coppell ISD 2030 Strategic Plan. Following their first retreat in October, Action Teams, made up of 169 stakeholders, were mobilized to craft detailed action plans, culminating in a robust and purposeful strategic framework, which received approval from the CISD Board of Trustees at the February 26 School Board Meeting. Over the next five years, the Implementation Teams will translate this comprehensive plan into action, steering the district's trajectory for the future.

The Coppell ISD Strategic Plan serves as a roadmap that is reflective of the Coppell ISD community's educational priorities as we look towards the future.



**WE VALUE
COLLECTIVE
ENGAGEMENT
THAT POSITIVELY
IMPACTS
THE LIVES
OF OUR
CHILDREN
AND OUR
WORLD.**



**WE VALUE
GREAT
TEACHING
BECAUSE WE
BELIEVE
IT IS KEY TO
DEEP
LEARNING.**



**WE VALUE
AUTHENTIC
RELATIONSHIPS.
WHEN WE
INVEST
IN EACH
OTHER
WE LEARN
AND FLOURISH.**



**WE VALUE
EACH
INDIVIDUAL'S
CONTRIBUTION
BECAUSE
SUCCESS
CAN BE
DIFFERENT
FOR EVERYONE.**

The Coppell 2030 Strategic Plan is based on the 7 Community-Based Accountability System (CBAS) pillars.

As the district continues its strategic design work through implementation of priorities that support great teaching, authentic relationships, collective engagement, and redefining success, the district's budget priorities will mirror and support these priorities while adjusting to enrollment trends and updates in state funding entitlements.

Coppell Independent School District

Community Based Accountability System (CBAS)

Coppell ISD believes in a Community-Based Accountability System (CBAS) as a way to measure growth and identify areas of improvement. The CBAS system is aligned with the District Improvement Plan and embodies the district values. CBAS matters, because it means our community, which includes our parents and guardians, students, staff, local businesses and organizations, and taxpayers without children, holds the district accountable.

CBAS allows Coppell ISD to share, through a holistic view, with all our stakeholders that CISD produces future-ready learners. In Texas, our schools and our students are rated based on one test score and one day through the State of Texas Assessments of Academic Readiness (STAAR). We believe STAAR tests do not give a complete picture of Coppell ISD, our students, our schools, or any schools in Texas for that matter.

CBAS work is focused on 7 pillars.

Community Based Accountability Pillars



The district publishes an annual CBAS report that highlights each accountability pillar. It provides readers with an overview of the district's accountability to its stakeholders. The report can be found at the following link <https://www.coppellisd.com/cbas> Excerpts from the 2024-25 CBAS report are included in the following pages.

COPPELL ISD COMMUNITY-BASED ACCOUNTABILITY SYSTEM

CBAS

2024-2025 Annual Report

Head School Resource Officer

Perfect SAT Score, National Merit Semifinalist and Finalist, CHS Red Jacket, Football Captain

Finished 3rd in 110 Hurdles at State Championship, CHS Red Jacket

National Music Teacher of Excellence Recognition by Country Music Association Foundation

National Spelling Bee Qualifier

National Spanish Spelling Bee Qualifier

Enlisted in the National Guard

Student iLead Graduate, Job Shadowing Participant

State Flag Design Winner for Middle School

#CanTestThat

www.CoppellISD.com/CBAS

CISD CORE VALUES:

- Collective Engagement
- Great Teaching
- Authentic Relationships
- Redefining Success

SUPERINTENDENT PRIORITY GOALS:

- #1 CISD 2030 Strategic Plan
- #2 Quality Instruction and Professional Learning Communities
- #3 Student & Staff Safety and Well-Being

CBAS PILLARS ALIGN WITH CISD CORE VALUES AND SUPERINTENDENT PRIORITY GOALS

STUDENT LEARNING & PROGRESS

PROFESSIONAL LEARNING & QUALITY STAFF

ENGAGED & WELL-ROUNDED STUDENTS

SAFETY & WELL-BEING

STUDENT READINESS

COMMUNITY ENGAGEMENT & PARTNERSHIP

FISCAL & OPERATIONAL SYSTEMS

STUDENT LEARNING & PROGRESS



In what ways are we prioritizing individual and learner growth?

In what ways are we ensuring high levels of student academic success?

99.6%
GRADUATION RATE

In the last four years, CISD has a 99% graduation rate.

CISD produced a record 51 National Merit Semifinalists for the 2024-2025 school year. Coppell High School had the second highest number in Texas with 50.

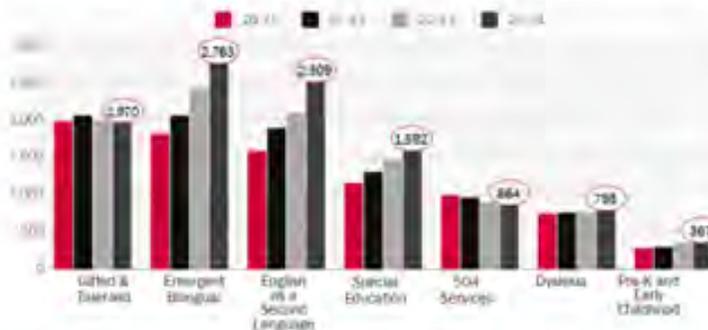


Get the jump on your jump with COLLEGE CAREER DUAL ENROLLMENT

1,300 Coppell ISD dual credit students earned 2,629 Dallas College credit hours and had an 86% success rate (made A, B or C in class). Two students earned enough hours to receive an Associate's Degree while still in high school.

SENIORS IN THE CLASS OF 2024 WERE OFFERED \$25 MILLION IN SCHOLARSHIPS

AP
2,459
Students took
5,023
AP exams in 2023-2024 with 77% of them earning a 3 or higher in those exams.



STRENGTHS

- ▶ In CISD, students achieve at the highest levels in state, national and international competitions.
- ▶ CISD has a 99.6% graduation rate and our students attend prestigious universities, enlist in the military and begin successful careers after graduation.
- ▶ CISD offers extensive options for students related to Advanced Placement, International Baccalaureate and Dual Credit.
- ▶ CISD provides a vast array of Career and Technical Education (CTE), athletic and fine arts options, enabling learners to collaboratively create remarkable and enriching experiences at all levels.
- ▶ CISD offers a variety of opportunities for all learners to prepare for their future including Adulting Day, job shadowing, internships and mock job interviews for Transitional Pathway learners.
- ▶ CISD reimaged our Shadow Days programs for 8th graders moving into high school to better meet the needs of students and families.

OPPORTUNITIES

- ▶ CISD will continue to build engagement with learning for all students as they transition between grades and after high school.
- ▶ CISD will continue to educate all parents and students about the college readiness and workforce readiness opportunities available in Coppell ISD.
- ▶ As outlined in the District Improvement Plan, CISD will develop an alignment from elementary through high school for programs and Career and Technical Education (CTE) pathways.
- ▶ CISD will continue to help students engage in learning and preparation for the next steps in their educational journey.

PROFESSIONAL LEARNING & QUALITY STAFF



To what degree are we providing professional learning that reflects the core values of our district?

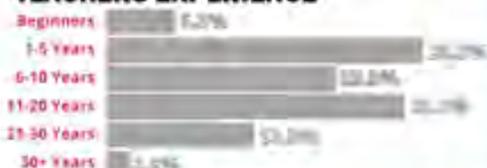
TOTAL TEACHERS

898

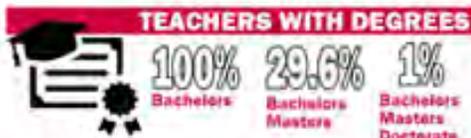


Total Number of Professional Learning Hours for CISD Staff for the 2023-2024 School Year

TEACHERS EXPERIENCE



TEACHERS WITH DEGREES

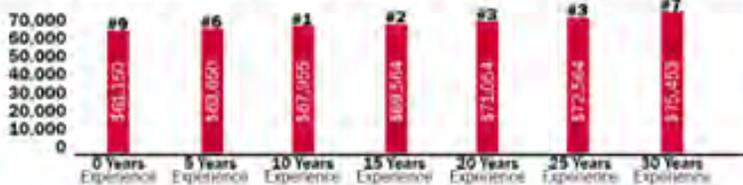


CISD COMPENSATION PLAN FOR 2024-2025 SCHOOL YEAR

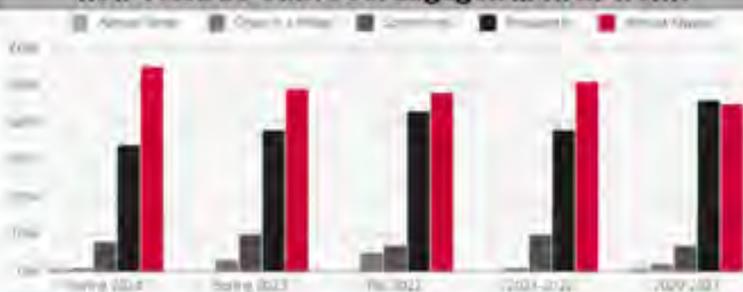


2023-2024 DFW TEACHER SALARY COMPARISON

Teachers with BA/BS degree / 49 School Districts participated in the survey



How Often Do Staff Feel Engaged in Their Work?



STRENGTHS

- ▶ CISD engages our own employees as leaders for professional learning.
- ▶ CISD excels at the recruitment of CISD alumni as teachers and staff.
- ▶ CISD prioritizes the recruitment of student teachers and paraprofessionals into teaching positions.
- ▶ CISD has developed a strong PLC culture and focus, which positively impacts the achievement of every student.
- ▶ CISD utilizes a new teacher mentoring program called BEAM, which pairs new educators with mentors for support.
- ▶ CISD has an innovative and focused team of Learning Coaches that provide job-embedded Professional Learning.
- ▶ Flexible Professional Learning opportunities such as asynchronous, after school, during planning time, and part of design days.
- ▶ CISD relaunched "grow your own" programs for teachers and administrators looking to develop in their roles.

OPPORTUNITIES

- ▶ CISD will continue to improve staff retention and recruitment marketing to attract qualified staff.
- ▶ CISD will provide targeted professional learning opportunities for all staff aligned to meeting the needs of all students.
- ▶ CISD will continue to improve the mentoring of new educators in their first two years in CISD.
- ▶ CISD will continue to provide leadership potential development programs for career growth with staff.
- ▶ Aligned to the District Improvement Plan, professional learning related to empathy will be offered to staff members.

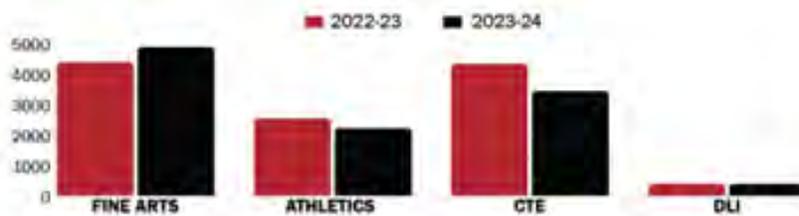
ENGAGED, WELL-ROUNDED STUDENTS



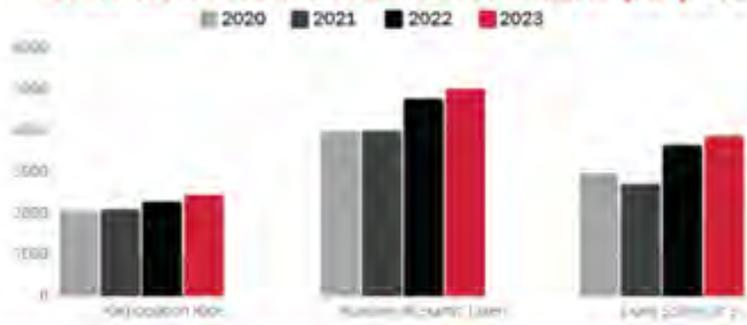
To what extent do we encourage and support learners' pursuit of their interests and passions?

STUDENT PARTICIPATION DATA

at Elementary and Secondary Levels during the 2023-2024 School Year



2023-2024 ADVANCED PLACEMENT (AP) DATA



520 TEA Recognized Industry-Based Certifications

1,193 CTSO Participation DECA/HOSA/TSA/TAFE

427 CTSO State Qualifiers

77 CTSO National Qualifiers



24 Eligible Candidates were Awarded the IB Diploma

34 Students will pursue IB Diploma Program in 2024-2025

307 Course Certificate Candidates Earn the Certificate to Qualify for College Credit

STRENGTHS

- ▶ In CISD, students achieve at the highest levels in state, national and international competitions.
- ▶ CISD has a 99.6% graduation rate and our students attend prestigious universities, enlist in the military and begin successful careers after graduation.
- ▶ CISD provides a wide range of opportunities for elementary, middle, and high school students to engage in various clubs and extracurricular activities, promoting a holistic educational experience.
- ▶ CISD offers extensive options for students related to Advanced Placement, International Baccalaureate and Dual Credit.
- ▶ CISD provides a vast array of Career Technical Education (CTE), athletic and fine arts options, enabling learners to collaboratively create remarkable and enriching experiences at all levels.
- ▶ CISD offers leadership development programs for students at all levels allowing students to learn and grow, including Student Council and Student iLead.

OPPORTUNITIES

- ▶ CISD will continue to educate all parents about the opportunities available in Coppell ISD. This is addressed in our Coppell 2030 Strategic Plan.
- ▶ As outlined in the District Improvement Plan, CISD will develop an alignment from elementary through high school for programs and CTE pathways.
- ▶ Aligned to the District Improvement Plan, CISD will strengthen current practices that prepare learners for secondary course and program selection.

SAFETY & WELL-BEING

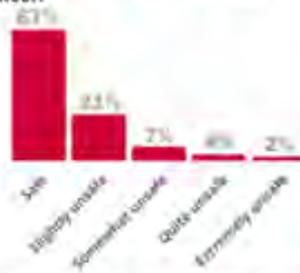


COPPELL ISD HAS 17 SAFETY AND SECURITY OFFICERS IN AN EFFORT TO CREATE A SAFER ENVIRONMENT FOR BOTH STUDENTS AND STAFF

- 1 Coordinator of Safety and Security
- 12 School Resource Officers
- 4 School Resource Deputies

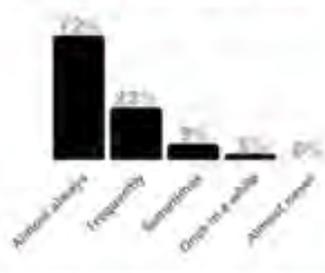
PARENT SURVEY

Overall, how unsafe does your child feel at school?



STAFF SURVEY

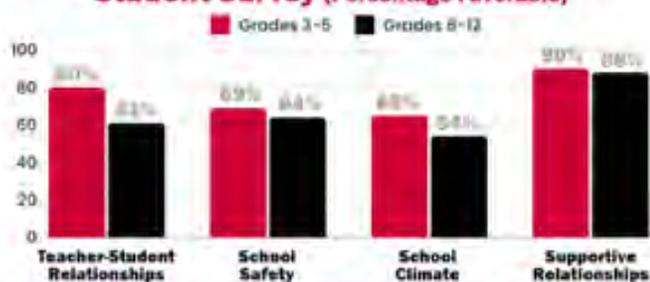
How often do I feel safe at work?



33,098 HOURS

Number of hours that Counselors met with CISD students providing counseling for the 2023-2024 school year.

Student Survey (Percentage Favorable)



In what ways are we supporting the social and emotional well-being of our learners?

In what ways are we investing in the well-being of our staff?

STRENGTHS

- ▶ CISD increased focus on mental health for students providing systems of support.
- ▶ As outlined in the District Improvement Plan, CISD increased partnerships with School Resource Officers/Deputies at all schools.
- ▶ CISD provides programs like Employee Assistance, wellness and employee benefits are successful.
- ▶ As outlined in the District Improvement Plan, there is a need for additional counseling support as counselors are increasing contact with students.

OPPORTUNITIES

- ▶ CISD will continue to provide mental health and well-being supports for staff.
- ▶ CISD will continue to expand opportunities to learn about grit for students.
- ▶ CISD will continue to provide mental health assistance for students and families in need.
- ▶ As outlined in the District Improvement Plan, there is a need to focus on state required character traits and mental health needs of students including resources, training and lessons. This is also addressed in the Coppell 2030 Strategic Plan.

STUDENT READINESS



In what ways are we meeting the academic, behavioral and emotional needs of each learner?

HOUSE BILL 3: CISD Board of Trustees Goals



Early Childhood Literacy

The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 72% to 82% by June 2029.



Early Childhood Mathematics

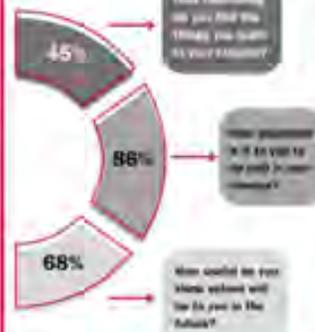
The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 65% to 75% by June 2029.



College, Career, and Military Readiness (CCMR)

The percentage of graduates that meet the criteria for CCMR will increase from 83% to 93% for the class of 2029.

Student Survey Grades 6-12 (Percentage Favorable)



STRENGTHS

- ▶ In CISD, students achieve at the highest levels in state, national and international competitions.
- ▶ CISD has a 99.6% graduation rate and our students attend prestigious universities, enlist in the military and begin successful careers after graduation.
- ▶ CISD offers extensive options for students related to Advanced Placement, International Baccalaureate and Dual Credit.
- ▶ CISD provides a vast array of Career and Technical Education (CTE), athletic and fine arts options, enabling learners to collaboratively create remarkable and enriching experiences at all levels.
- ▶ CISD offers a variety of opportunities for all learners to prepare for their future, including Adulging Day, job shadowing, internships and mock job interviews for Transitional Pathway learners.
- ▶ CISD reimagined our Shadow Days programs for 8th graders moving into high school to better meet the needs of students and families.

ADULTING DAY

1,000 More than 1,000 CHS, NTH@C and VP@C seniors participated in Adulging Day on October 4, 2023.

35 More than 35 community partners shared their expertise with the students.

4 Students chose 4 different sessions to attend, including sessions like auto repair, healthy cooking, taxes, personal finance, investing, traveling on a budget, self defense and more.



JOB SHADOWING DAY



Coppell ISD partnered with the Coppell Chamber to host a Job Shadowing day on March 21, 2024 for Juniors and seniors.

PARTICIPATION

- **167** Juniors and Seniors
- More than **50** Businesses

SUMMER INTERNSHIPS

Coppell ISD partnered with 19 businesses to provide summer internship opportunities to 50 CISD juniors and seniors. Students spent two weeks working at the summer internship exploring various career areas.



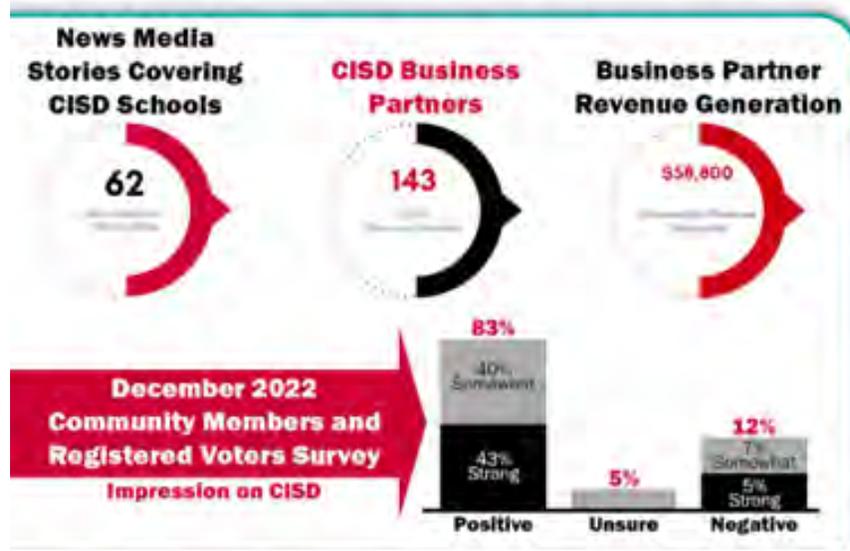
OPPORTUNITIES

- ▶ CISD will continue to build engagement with learning for all students as they transition between grades and after high school.
- ▶ CISD will continue to educate all parents and students about the college readiness and workforce readiness opportunities available in Coppell ISD.
- ▶ As outlined in the District Improvement Plan, CISD will develop an alignment from elementary through high school for programs and Career and Technical Education (CTE) pathways.
- ▶ CISD will continue to help students engage in learning and preparation for the next steps in their educational journey.

COMMUNITY ENGAGEMENT & PARTNERSHIPS

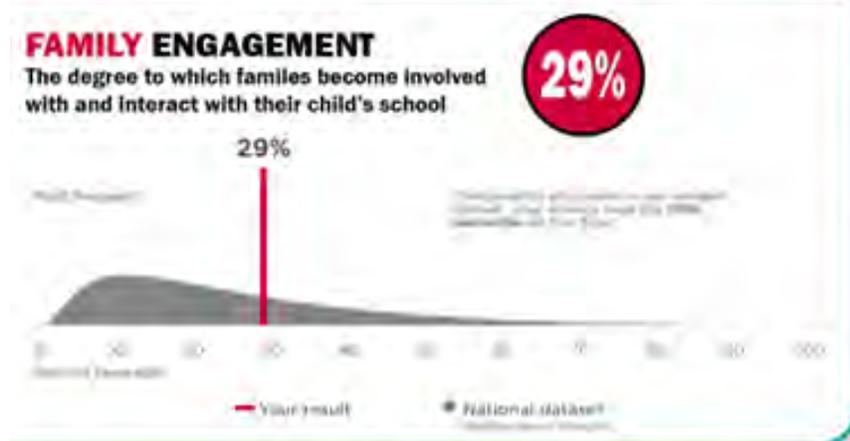
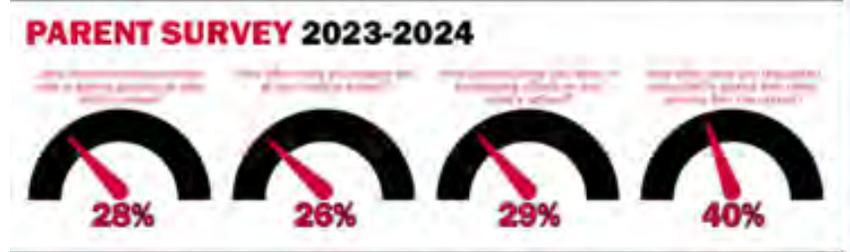


In what ways are CISD learners and staff supported by an engaged community?



STRENGTHS

- ▶ CISD partners with local, regional, national and international businesses to provide support for our campuses and district initiatives.
- ▶ CISD students engage with our local community through service projects and volunteerism.
- ▶ CISD has collaborative relationships with the local governmental entities that serve our families like the City of Coppell and the City of Irving.
- ▶ CISD has developed strong relationships with the elected officials at the state and national levels that serve CISD and our families.
- ▶ CISD values collective engagement and has established various avenues for the community to engage with the district.
- ▶ CISD sought new ways to generate revenue through partnerships with local businesses and organizations.
- ▶ CISD expanded workforce readiness opportunities for businesses to interact with students.



OPPORTUNITIES

- ▶ CISD will continue to develop new partnerships with local, regional, national and international businesses. This includes expanding revenue generation opportunities and partnerships.
- ▶ CISD will continue to expand workforce readiness opportunities for businesses to interact with students. Working with the Coppell Chamber of Commerce and the Metrocrest Chamber of Commerce, CISD will find new opportunities to partner in the area of workforce readiness.
- ▶ CISD will continue to build relationships with local, state and national elected officials.

FISCAL & OPERATIONAL SYSTEMS



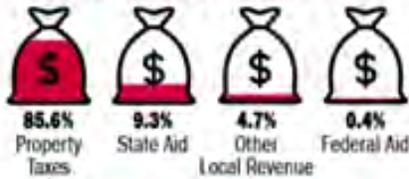
To what extent are district fiscal and operational systems used to actualize our CISD Core Values?

\$174,660,810
\$175 Million

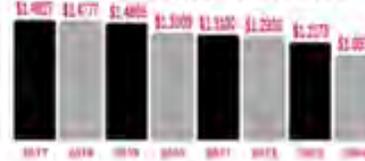
CISD
Operating Budget



WHERE DOES THE OPERATING BUDGET COME FROM?



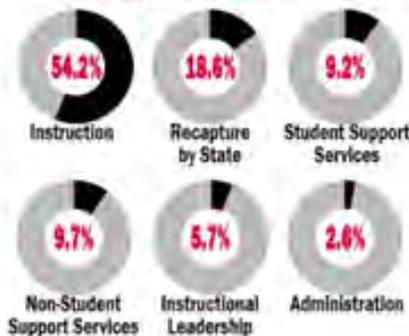
CISD TAX RATE HISTORY



DID YOU KNOW?

Last year 36 of the 50 school districts in DFW (Collin, Dallas, Denton and Tarrant counties) had a higher tax rate than Coppell ISD.

WHAT DOES THE OPERATING BUDGET PAY FOR?



BOND 2023 ELECTION RESULTS

Coppell ISD voters passed all four Propositions during the May 6, 2023 election.



STRENGTHS

- ▶ The district implemented a Strategic Planning Committee to develop a long term vision for CISD called Coppell ISD Vision 2030. This plan was approved by the Board of Trustees and will be implemented over the next 5 years.
- ▶ CISD has strong fiscal procedures for budgeting and spending, internal controls, financial transparency and reporting and compliance over local, state and federal grant spending.
- ▶ CISD ensures high-quality and diverse meal options for our diverse K-12 students, including farm-to-table choices sourced from school gardens, promoting healthy eating habits and sustainability.
- ▶ CISD offers the innovative infrastructure and digital tools that empower students to attain high levels of achievement and success in their education including meeting the state and national requirements for online testing.
- ▶ CISD has prioritized staff and teacher retention offering competitive salaries and a cost-of-living raise for staff.

OPPORTUNITIES

- ▶ CISD will continue to implement the Bond 2023 program that was passed in May 2023. CISD will work with the Bond Oversight Committee to provide transparent communication and information to all stakeholders.
- ▶ CISD will continue to work with Durham Transportation to provide on-time service to all eligible riders.
- ▶ CISD will continue to increase efficiency in processes and procedures, improve processes for implementing district-wide initiatives and recognizing the long-term budgetary impacts.
- ▶ CISD will continue to work on balancing revenue and expenditures in our budgeting process.

Capital projects

Coppell ISD voters passed a bond referendum in 2023 for a total of \$321,511,000. Prior bond authorization was passed by voters in May 2016. The bond is intended to provide funds for capital projects for the next five years.

CISD Trustees Call BOND ELECTION FOR MAY 2023

Coppell ISD has a long history of engaging parents, students, teachers and staff, and the community at large in its decision-making processes, including the Strategic Design initiative in 2017, the Long-Range Facilities Committee in 2019-2020 and the Visioning Committee in 2020-2022.

In August 2023, the CISD Board of Trustees created a Bond Steering Committee, consisting of parents, students, staff members and community volunteers, for bond planning work. Trustees charged the Bond Committee to analyze, prioritize and recommend options and funding requirements through 2029 for facilities and other capital projects.

The two co-chairs of the Bond Steering Committee — community member Jim Walker and CHS student Dillon Patel — shared the Bond Steering Committee's recommendations to the Board of Trustees on Jan. 23. Consultant Cindy Powell with Cooperative Strategies and CISD Executive Leadership recommended separating these recommendations into two parts. Trustees held a Board Workshop on the Bond on Feb. 6, and on Feb. 13, the CISD Board of Trustees called a Bond Election to take place on May 8, 2023.



WHAT IS A BOND?

Texas independent school districts issue bonds to pay for capital expenditures. School district bonds are similar to a home mortgage in that the borrower repays the lender, in this case, investors, over time and in accordance to the terms of the bond sale. Districts repay the bonds through revenue generated from property taxes collected by the district.



HOW CAN BOND DOLLARS BE USED?

School districts may issue bonds to pay for the construction, acquisition and renovations of school buildings; acquisition of sites for school buildings; purchasing equipment for school buildings; buying buses and other capital expenses.

HISTORY OF CISD BONDS



Coppell Independent School District

Capital projects have been planned in a manner that allows the district to fund the projects with minimal impact on the Interest & Sinking (I&S) tax rate. Projects will be scheduled so that the district can manage the I&S tax rate by spreading out the purchase of 5 & 10-year assets so as not to increase the I&S tax rate significantly in any one year. Bonds will be structured to finance 5-year, 10-year, 15-year, and 30-year+ capital assets, paying off the applicable amount of each bond to match the life of the asset purchased.

Due to changes in the law regarding bond proposition language and what can be included in each proposition, it was required that Coppell ISD put four bond propositions out to the voters.

Proposition A: General purpose proposition to include school facility construction, renovation, safety and security enhancements, school buses, capital equipment and furnishings, and other capital improvements

\$269,584,000

Proposition B: Proposition includes upgrades and lifecycle replacements of student and staff devices, wireless access and audiovisual equipment

\$ 39,472,000

Proposition C: Proposition includes renovations to Buddy Echols Field and stadium to include turf and track lifecycle replacements and seat backs

\$ 2,931,000

Proposition D: Proposition includes improvements at recreational facilities such as Coppell High School tennis center and field house including turf replacement

\$ 9,524,000

Proposition A includes projects such as:

- Renovation of 3 elementary schools including the addition of Pre-Kindergarten classrooms, collaboration spaces, instructional spaces and office space.
- Interior finishes of 6 elementary schools
- New, adaptable playgrounds and shade covers at 10 elementary schools
- Addressing priority condition needs at all schools and district facilities such as roof replacements, HVAC replacements, energy management, fire alarm systems, public address systems, kitchen equipment, ADA Accessibility improvements, etc.
- Construction of a Fine Arts Rehearsal building on the Coppell High School campus
- Expansion of the fine arts area at Coppell Middle School North
- Safety & Security enhancements at all schools and district facilities
- Career-Tech and STEM labs at Coppell High School
- Multipurpose lab/makerspace for STEM at all middle schools
- Auditorium renovation at Coppell High School 9th Grade campus
- Capital equipment and furnishings including fine arts instruments and uniforms, art room kilns, instructional equipment and operations equipment
- School buses and fleet vehicles
- Network security & telecommunications infrastructure

Coppell Independent School District

Proposition B includes projects such as:

- District technology & infrastructure upgrades
- Lifecycle replacements of student and staff devices
- Wireless access infrastructure
- Audiovisual equipment

Proposition C includes projects such as:

- Renovations to Buddy Echols Field and stadium
- Turf & track lifecycle replacement
- Seat Back replacement

Proposition D includes projects such as:

- Coppell High School tennis center improvements including new locker room, lighting and restrooms
- Coppell High School field house lifecycle turf replacement

COPPELL INDEPENDENT SCHOOL DISTRICT
BOND 2023 Election

ELECTION DAY
MAY 6, 2023

EARLY VOTING
APRIL 24 - MAY 2

Any Coppell ISD resident who is registered to vote may cast a ballot in this election.

Voters will be asked to vote FOR or AGAINST each bond measure.

TOTAL PROPOSED BOND
\$321,511,000 (\$321 MILLION)

In accordance with state law, the bond referendum will be presented as four separate propositions.

PROPOSITION A | \$269,584,000

- ▶ Condition Improvements at all campuses
- ▶ Elementary Renovations and PreK Classroom Additions
- ▶ Career and Technical Education (CTE) and STEM Labs
- ▶ Fine Arts Rehearsal Spaces
- ▶ Safety and Security Investments
- ▶ Buses and Vehicles
- ▶ Network Security and Telecommunications Infrastructure
- ▶ Other Capital Equipment, Including Fine Arts Instruments

PROPOSITION B | \$39,472,000

- ▶ Technology Upgrades and Lifecycle Replacements of Student and Staff Devices
- ▶ Wireless Access
- ▶ Audiovisual Equipment

PROPOSITION C | \$2,931,000

- ▶ Renovations to Buddy Echols Field to Include Track and Turf Lifecycle Replacements and Seat Backs

PROPOSITION D | \$9,524,000

- ▶ Coppell High School Field House Turf Lifecycle Replacement
- ▶ Tennis Center Improvements and Locker Room Addition

POTENTIAL COST

- ▶ Tax rate projected to increase maximum \$0.0744 for every \$100 of the property value
- ▶ The maximum impact on an average CISD home (\$450,000) would be \$28 per month (\$335 per year)
- ▶ If taxable property growth exceeds projections or if interest rates are less than projected, the tax impact could be lower

TAXPAYERS 65+ ZERO INCREASE IN TAXES

Under the state law, voters 65+, who have filed for the exemption, are exempt from any increase in school taxes on their homestead. Those age 65 and older will not see an increase in their taxes, even if the appraised value of their home increases.

FOR MORE INFORMATION VISIT
COPPELLISDBOND.COM

Wine 2023 COPPELL ISD OUR STORY 29

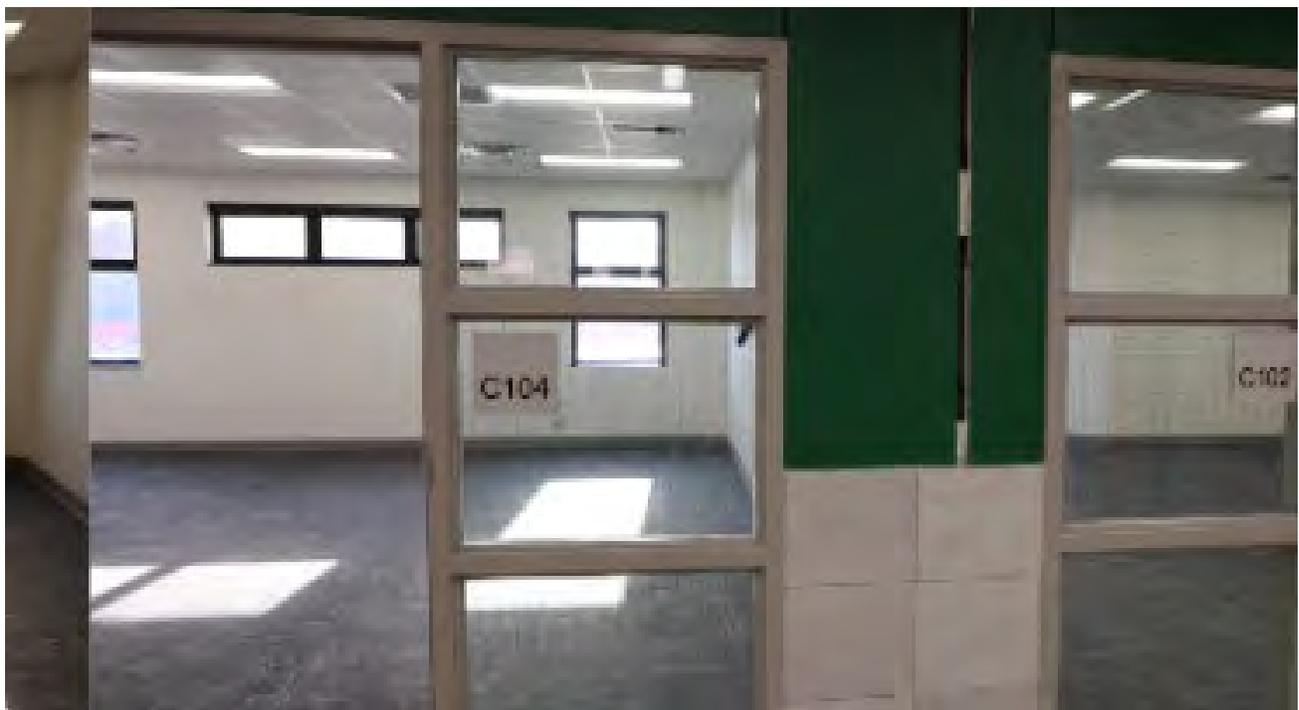
Coppell Independent School District

PROJECTS COMPLETED as of Fall 2025:

- The renovation of Valley Ranch Elementary School is complete, and students started the 2025-26 school year in the newly renovated building. This project completely renovated the current building to create dedicated art and music rooms, collaboration spaces, teacher planning spaces and pull-out rooms, construction of a new office suite and building main entry, interior improvements including flooring, wall coverings and lighting, updated classroom and office furnishings, and the addition of four pre-kindergarten classrooms with age-appropriate furnishings. Additionally, new door hardware and locks, electronic door access controls, security cameras, communication systems updates, network infrastructure improvements, and interactive panels and projectors were installed.
- The interior refresh of Wilson Elementary School was completed during the summer of 2024 in time for the start of the 2024-25 school year. New flooring, wall coverings, painting and classroom lighting upgrades were completed along with installation of new classroom, library, and office furnishings. Electronic door access controls, security cameras, campus clocks and communication systems were installed or upgraded. The cafeteria kitchen received new equipment based on life-cycle improvement schedule. The playgrounds were replaced and upgraded to include rubberized surface, age-appropriate equipment with ADA accessibility, and shade structures.
- The interior refresh of Mockingbird Elementary School was completed during the summer of 2024 in time for the start of the 2024-25 school year. New flooring, wall coverings, painting and classroom lighting upgrades were completed along with installation of new classroom, library, and office furnishings. Electronic door access controls, security cameras, campus clocks and communication systems were installed or upgraded. The cafeteria kitchen received new equipment based on life-cycle improvement schedule. The playgrounds were replaced and upgraded to include rubberized surface, age-appropriate equipment with ADA accessibility, and shade structures.
- The interior refresh of Denton Creek Elementary School was completed during the summer of 2025 in time for the start of the 2025-26 school year. New flooring, wall coverings, painting and classroom lighting upgrades were completed along with installation of new classroom, library, and office furnishings. Electronic door access controls, security cameras, campus clocks and communication systems were installed or upgraded. The cafeteria kitchen received new equipment based on life-cycle improvement schedule. The playgrounds were replaced and upgraded to include rubberized surface, age-appropriate equipment with ADA accessibility, and shade structures.
- The interior refresh of Town Center Elementary School was completed during the summer of 2025 in time for the start of the 2025-26 school year. New flooring, wall coverings, painting and classroom lighting upgrades were completed along with installation of new classroom, library, and office furnishings. Electronic door access controls, security cameras, campus clocks and communication systems were installed or upgraded. The cafeteria kitchen received new equipment based on life-cycle improvement schedule. The playgrounds were replaced and upgraded to include rubberized surface, age-appropriate equipment with ADA accessibility, and shade structures.
- A Fine Arts Rehearsal Building at Coppell High School was completed. It provides rehearsal spaces for high school band, choir, dance and cheerleading. The space vacated by these programs within Coppell High School will be converted to a Career & Technical Education space.
- Tennis Center at Coppell High School renovation.
- All student and staff devices (iPads and laptops) were replaced.

Coppell Independent School District

- All Elementary School Campuses, except Canyon Ranch, received new playgrounds including rubberized surfaces, age-appropriate equipment with ADA accessibility, and shade structures. Walking tracks at the elementary schools were also resurfaced.
- Pinkerton Elementary School received a new roof.
- Sidewalks throughout the district continue to be repaired and include ADA improvements.
- Coppell Middle School North received new wall laminate in 2025 as well as new turf and track. It will undergo additional renovations during the 2025-26 school year.
- Coppell High School's Main Gym floor was replaced, and the turf was replaced in the indoor practice field. In addition, 75% of the CHS roof was replaced.
- All secondary schools had upgraded cameras and door access controls installed.
- All campuses and district buildings were installed with an updated energy management system.
- The Boardroom technology was updated.
- Buddy Echols field at Coppell High School received new turf and seat backs as well as a newly surfaced track and relocated high jump, pole vault, and discus area.
- District-wide wireless access points
- Outdoor wireless access points
- Elementary school upgraded cameras and door access controls
- New time clock system districtwide
- UPS (uninterrupted power source) Battery replacement districtwide
- Firewall replacement



Coppell Independent School District

PROJECTS PLANNED FOR 2025-26:

- Coppell High School Career and Technical Education center renovation



- New Tech renovation at Coppell High School

EXTERIOR ENTRY OPTION 1



Coppell Independent School District

- Coppell High School Ninth Grade Center auditorium renovation



- Renovation of Lakeside Elementary like that completed at Valley Ranch Elementary.



- Coppell Middle School North interior improvements; band/choir enlargement and campus-wide refresh including furniture replacement.

Coppell Independent School District

- Coppell Middle School North tennis light replacement.
- Coppell Middle School East gym floor replacement
- Service Center Foundation repair

PROJECTS PLANNED FOR 2027-2028:

- Interior refresh of Cottonwood Creek Elementary like that completed at other elementary schools. These projects include additional furnishings, new door hardware and locks for all classrooms, network and connectivity equipment, fencing, and capital equipment.
- Renovation of Austin Elementary like that completed at Valley Ranch Elementary and soon-to-be at Lakeside Elementary.
- Town Center Elementary roof replacement.
- Coppell High School Ninth Grade Campus north parking lot replacement
- Victory Place HVAC and Carpet replacement
- Brock Building and Vonita White Administration Building foundation repair
- Kitchen point-of-sales system replacement
- Broadcast equipment for announcements
- Interactive Panel Refresh (elementary classrooms)
- DDI Management: DNS, DHCP and IPAM

ADDITIONAL ONGOING PROJECTS:

- Concrete replacement, middle school tennis court resurfacing and wind screen replacement
- Fire alarm, door hardware and core replacements
- Kitchen equipment replacements
- Student bus replacements or additions
- Maintenance and grounds vehicle and equipment replacements
- Grounds beautification
- Art and Music equipment
- Library books

Each campus has projects planned under the 2023 bond. The following pages include details of some campus projects. All campus details may be found at the following link:

<https://www.coppellisd.com/o/cisd/page/bond>

COPPELL INDEPENDENT SCHOOL DISTRICT



REGISTER TO VOTE
BY APRIL 6, 2023

EARLY VOTING
APRIL 24 - MAY 2

ELECTION DAY
MAY 6, 2023



TOTAL PROPOSED BOND
\$321,511,000

In accordance with state law, the bond referendum will be presented as four separate propositions.

PROPOSITION A: \$269,584,000

Condition Improvements at all Schools, Elementary Renovations and PreK Additions, CTE and STEM Labs, Fine Arts Rehearsal Spaces, Safety and Security Investments, Buses and Vehicles, Network Security and Telecommunications Infrastructure, Other Capital Equipment

PROPOSITION B: \$39,472,000

Technology Upgrades and Lifecycle Replacements of Student and Staff Devices, Wireless Access, Audiovisual Equipment

PROPOSITION C: \$2,931,000

Renovations to Buddy Echols Field to include Track and Turf Lifecycle Replacements and Seat Backs

PROPOSITION D: \$9,524,000

Coppell High School Field House Turf Lifecycle Replacement, Tennis Center



POTENTIAL COST

Tax rate projected to increase maximum \$0.0744 for every \$100 of the property value

The maximum impact on an average CISD home (\$450,000) would be \$28 per month (\$335 per year)

If taxable property growth exceeds projections or if interest rates are less than projected, the tax impact could be lower

NO INCREASE IN TAXES FOR VOTERS 65+

Under the state law, voters 65+, who have filed for the exemption, are exempt from any increase in school taxes on their homestead. Those age 65 and older will not see an increase in their taxes, even if the appraised value of their home increases.

Valley Ranch Anticipated Project List

SAFETY & SECURITY

New door hardware and locks for all classrooms & exterior doors / Electronic door access controls / Security camera and data server upgrades / Communication system upgrades

TECHNOLOGY

Device upgrades (tablets, laptops, desktops, interactive panels, projectors) / Network equipment refresh and expanded coverage / Network security infrastructure upgrades / Campus telecom rooms / Datacenter infrastructure and campus connectivity resiliency

CAPITAL EQUIPMENT

New point of sale in cafeteria / New employee time dock system

CONDITION IMPROVEMENTS

Weatherproof building exteriors / Roof replacement / New energy management system / Fire alarm system replacement / Public address and clock system replacement / Kitchen equipment life cycle replacements / Site and ADA accessibility improvements (sidewalks, ramps, fencing, directional signage, resurface walking track, etc.) / Art room kiln / Music instrument replacements / Choir riser replacements

PROGRAM INVESTMENTS

Campus renovation to create dedicated art and music rooms, collaboration spaces, teacher planning spaces and pull-out rooms; construction of a new office suite and building main entry; interior improvements including flooring, wall coverings and lighting; updated classroom and office furnishings / Pre-kindergarten classroom addition (four early childhood classrooms with age-appropriate furnishings and restrooms) / Playground replacement (surface, age-appropriate equipment, shade structure, ADA accessible)

FOR MORE INFORMATION VISIT
COPPELLISDBOND.COM



COPPELL INDEPENDENT SCHOOL DISTRICT

BOND 2023

ELECTION

REGISTER TO VOTE

BY APRIL 6, 2023

EARLY VOTING

APRIL 24 - MAY 2

ELECTION DAY

MAY 6, 2023



TOTAL PROPOSED BOND
\$321,511,000

In accordance with state law, the bond referendum will be presented as four separate propositions.

PROPOSITION A: \$269,584,000

Condition Improvements at all Schools, Elementary Renovations and PreK Additions, CTE and STEM Labs, Fine Arts Rehearsal Spaces, Safety and Security Investments, Buses and Vehicles, Network Security and Telecommunications Infrastructure, Other Capital Equipment

PROPOSITION B: \$39,472,000

Technology Upgrades and Lifecycle Replacements of Student and Staff Devices, Wireless Access, Audiovisual Equipment

PROPOSITION C: \$2,931,000

Renovations to Buddy Echols Field to include Track and Turf Lifecycle Replacements and Seat Backs

PROPOSITION D: \$9,524,000

Coppell High School Field House Turf Lifecycle Replacement, Tennis Center



CHS Anticipated Project List

SAFETY & SECURITY

New door hardware and locks for all classrooms & exterior doors / Electronic door access controls / Security camera and data server upgrades / Communication system upgrades

TECHNOLOGY

Device upgrades (tablets, laptops, desktops, interactive panels, projectors) / Network equipment refresh and expanded coverage / Network security infrastructure upgrades / Campus telecom rooms / Datacenter infrastructure and campus connectivity resiliency

CAPITAL EQUIPMENT

Fine Arts instruments and uniforms / Acoustic shells / New point of sale in cafeteria / New employee time clock system

CONDITION IMPROVEMENTS

Weatherproof building exteriors / Roof replacement / Heating & A/C improvements / New energy management system / Fire alarm system replacement / Kitchen equipment life cycle replacements / Site and ADA accessibility improvements (sidewalks, ramps, fencing, directional signage, etc.)

PROGRAM INVESTMENTS

New career tech/STEM labs and classrooms for existing and new programs / New fine arts rehearsal building for band, choir, dance and color guard / Athletic and PE improvements (replacements of stadium turf, track, gym floor and field house practice turf) / Tennis center improvements including expanded locker room, spectator restrooms, court lighting and sound system

POTENTIAL COST

Tax rate projected to increase maximum \$0.0744 for every \$100 of the property value

The maximum impact on an average CISD home (\$450,000) would be \$28 per month (\$335 per year)

If taxable property growth exceeds projections or if interest rates are less than projected, the tax impact could be lower

NO INCREASE IN TAXES FOR VOTERS 65+

Under the state law, voters 65+, who have filed for the exemption, are exempt from any increase in school taxes on their homestead. Those age 65 and older will not see an increase in their taxes, even if the appraised value of their home increases.

FOR MORE INFORMATION VISIT
COPPELLISDBOND.COM



COPPELL INDEPENDENT SCHOOL DISTRICT

BOND 2023



REGISTER TO VOTE

BY APRIL 6, 2023

EARLY VOTING

APRIL 24 - MAY 2

ELECTION DAY

MAY 6, 2023



TOTAL PROPOSED BOND

\$321,511,000

In accordance with state law, the bond referendum will be presented as four separate propositions.

PROPOSITION A: \$269,584,000

Condition Improvements at all Schools, Elementary Renovations and PreK Additions, CTE and STEM Labs, Fine Arts Rehearsal Spaces, Safety and Security Investments, Buses and Vehicles, Network Security and Telecommunications Infrastructure, Other Capital Equipment

PROPOSITION B: \$39,472,000

Technology Upgrades and Lifecycle Replacements of Student and Staff Devices, Wireless Access, Audiovisual Equipment

PROPOSITION C: \$2,931,000

Renovations to Buddy Echols Field to include Track and Turf Lifecycle Replacements and Seat Backs

PROPOSITION D: \$9,524,000

Coppell High School Field House
Turf Lifecycle Replacement,
Tennis Center



POTENTIAL COST

Tax rate projected to increase maximum \$0.0744 for every \$100 of the property value

The maximum impact on an average CISD home (\$450,000) would be \$28 per month (\$335 per year)

If taxable property growth exceeds projections or if interest rates are less than projected, the tax impact could be lower

NO INCREASE IN TAXES FOR TAXPAYERS 65+

Under the state law, voters 65+, who have filed for the exemption, are exempt from any increase in school taxes on their homestead. Those age 65 and older will not see an increase in their taxes, even if the appraised value of their home increases.

Wilson Anticipated Project List

SAFETY & SECURITY

New door hardware and locks for all classrooms & exterior doors / Electronic door access controls / Security camera and data server upgrades / Communication system upgrades

TECHNOLOGY

Device upgrades (tablets, laptops, desktops, interactive panels, projectors) / Network equipment refresh and expanded coverage / Network security infrastructure upgrades / Campus telecom rooms (standardize network cabling, climate control for equipment) / Datacenter infrastructure and campus connectivity resiliency

CAPITAL EQUIPMENT

New point of sale in cafeteria / New employee time clock system

CONDITION IMPROVEMENTS

Weatherproof building exteriors / Interior improvements (acoustical treatments in common spaces) / New energy management system / Fire alarm system replacement / Public address and clock system replacement / Kitchen equipment life cycle replacements / Updated classroom and office furnishings / Site improvements (fencing, drainage improvements, sidewalk repairs) / Art room kiln / Music instrument replacements

PROGRAM INVESTMENTS

Playground replacement (surface, age-appropriate equipment, shade structure, ADA accessible)

FOR MORE INFORMATION VISIT
COPPELLISDBOND.COM





REGISTER TO VOTE
BY APRIL 6, 2023

EARLY VOTING
APRIL 24 - MAY 2

ELECTION DAY
MAY 6, 2023



TOTAL PROPOSED BOND
\$321,511,000

In accordance with state law, the bond referendum will be presented as four separate propositions.

PROPOSITION A: \$269,584,000

Condition Improvements at all Schools, Elementary Renovations and PreK Additions, CTE and STEM Labs, Fine Arts Rehearsal Spaces, Safety and Security Investments, Buses and Vehicles, Network Security and Telecommunications Infrastructure, Other Capital Equipment

PROPOSITION B: \$39,472,000

Technology Upgrades and Lifecycle Replacements of Student and Staff Devices, Wireless Access, Audiovisual Equipment

PROPOSITION C: \$2,931,000

Renovations to Buddy Echols Field to include Track and Turf Lifecycle Replacements and Seat Backs

PROPOSITION D: \$9,524,000

Coppell High School Field House Turf Lifecycle Replacement, Tennis Center

Mockingbird Anticipated Project List

SAFETY & SECURITY

New door hardware and locks for all classrooms & exterior doors / Electronic door access controls / Security camera and data server upgrades / Communication system upgrades

TECHNOLOGY

Device upgrades (tablets, laptops, desktops, interactive panels, projectors) / Network equipment refresh and expanded coverage / Network security infrastructure upgrades / Campus telecom rooms (standardize network cabling, climate control for equipment) / Datacenter infrastructure and campus connectivity resiliency

CAPITAL EQUIPMENT

New point of sale in cafeteria / New employee time clock system

CONDITION IMPROVEMENTS

Weatherproof building exteriors / Interior improvements (flooring, wall coverings, lighting) / New energy management system / Fire alarm system replacement / Public address and clock system replacement / Kitchen equipment life cycle replacements / Updated classroom and office furnishings / Site improvements (fencing, drainage improvements, sidewalk repairs) / Art room kiln / Music instrument replacements

PROGRAM INVESTMENTS

Playground replacement (surface, age-appropriate equipment, shade structure, ADA accessible)



POTENTIAL COST

Tax rate projected to increase maximum \$0.0744 for every \$100 of the property value

The maximum impact on an average CISD home (\$450,000) would be \$28 per month (\$335 per year)

If taxable property growth exceeds projections or if interest rates are less than projected, the tax impact could be lower

NO INCREASE IN TAXES FOR TAXPAYERS 65+

Under the state law, voters 65+, who have filed for the exemption, are exempt from any increase in school taxes on their homestead. Those age 65 and older will not see an increase in their taxes, even if the appraised value of their home increases.

FOR MORE INFORMATION VISIT
COPPELLISDBOND.COM





REGISTER TO VOTE
BY APRIL 6, 2023

EARLY VOTING
APRIL 24 - MAY 2

ELECTION DAY
MAY 6, 2023



TOTAL PROPOSED BOND
\$321,511,000

In accordance with state law, the bond referendum will be presented as four separate propositions.

PROPOSITION A: \$269,584,000

Condition Improvements at all Schools, Elementary Renovations and PreK Additions, CTE and STEM Labs, Fine Arts Rehearsal Spaces, Safety and Security Investments, Buses and Vehicles, Network Security and Telecommunications Infrastructure, Other Capital Equipment

PROPOSITION B: \$39,472,000

Technology Upgrades and Lifecycle Replacements of Student and Staff Devices, Wireless Access, Audiovisual Equipment

PROPOSITION C: \$2,931,000

Renovations to Buddy Echols Field to include Track and Turf Lifecycle Replacements and Seat Backs

PROPOSITION D: \$9,524,000

Coppell High School Field House Turf Lifecycle Replacement, Tennis Center



CMS North Anticipated Project List

SAFETY & SECURITY

New door hardware and locks for all classrooms & exterior doors / Electronic door access controls / Security camera and data server upgrades / Communication system upgrades

TECHNOLOGY

Device upgrades (tablets, laptops, desktops, interactive panels, projectors) / Network equipment refresh and expanded coverage / Network security infrastructure upgrades / Campus telecom rooms / Datacenter infrastructure and campus connectivity resiliency

CAPITAL EQUIPMENT

Fine Arts instruments and uniforms / Art room kiln / New point of sale in cafeteria / New employee time clock system

CONDITION IMPROVEMENTS

Weatherproof building exteriors / Interior improvements (wall panels) / Fire alarm system replacement / Public address and clock system replacement / Kitchen equipment life cycle replacements and kitchen expansion / Updated classroom and office furnishings / Site and ADA accessibility improvements (sidewalks, ramps, fencing, directional signage, etc.)

PROGRAM INVESTMENTS

New multipurpose lab/makerspace for STEM programs / Fine Arts rehearsal space expansion and renovations / Athletic and P.E. improvements (stadium field turf and track replacements)

POTENTIAL COST

Tax rate projected to increase maximum \$0.0744 for every \$100 of the property value

The maximum impact on an average CISD home (\$450,000) would be \$28 per month (\$335 per year)

If taxable property growth exceeds projections or if interest rates are less than projected, the tax impact could be lower

NO INCREASE IN TAXES FOR VOTERS 65+

Under the state law, voters 65+, who have filed for the exemption, are exempt from any increase in school taxes on their homestead. Those age 65 and older will not see an increase in their taxes, even if the appraised value of their home increases.

FOR MORE INFORMATION VISIT
COPPELLISDBOND.COM



Coppell Independent School District

A project sequence has been developed to provide approximate timing of projects. The district will work to minimize student disruptions. Factors such as long periods of inclement weather or unforeseen disruption of supply chains and availability of labor may impact the time it takes to start and complete projects.

Status of projects is available at: <https://www.coppellisd.com/o/cisd/page/bond>



Next Slide



COPPELL INDEPENDENT SCHOOL DISTRICT



DASHBOARD



Coppell Independent School District

Significant Budget and Financial Policies

Financial policies and procedures of the district significantly impact the operations of the district and development of the annual budget.

Cash Management

The district's cash management goals are to 1) ensure proper collateralization of deposits, 2) ensure adequate balances are in place to cover cash disbursement needs, 3) minimize bank fees, and 4) maximize interest earnings.

These goals are met by daily monitoring of cash balances through on-line access to bank accounts. Balances are maintained and are sufficient to meet cash flow needs of payroll and expenses. Investment pools are utilized to maximize interest while keeping funds liquid for immediate needs.

Financial Management and Ethics

District local policy CAA defines responsibilities of district employees, Trustees, vendors, and other parties shall act with integrity and diligence in duties involving the district's fiscal resources. This includes the maintenance of a system of internal controls to deter and monitor for fraud or financial impropriety in the district.

In seeking to meet its mission, the district shall maintain a high level of financial stability and shall not compromise long-term financial integrity to achieve short-term benefits. The district shall maintain in the general fund a minimum unassigned fund balance of at least two months of operations to provide adequate cash flow for its operations, maintain a strong credit rating, and plan for unanticipated costs.

The district shall prepare monthly financial reports to be provided to the Board, prepare an annual budget detailing revenues and expenditures for Board's approval, and shall engage an external auditor to conduct an annual audit for presentation and approval by the Board.

Fund balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. There are five classifications of fund balance of governmental funds:

- Non-spendable: the portion of the gross fund balance that is not expendable (such as inventories) or that is legally earmarked for a specific use.
- Restricted: fund balance that is constrained to a specific purpose by the provider, such as a grantor. Examples include grant funds, child nutrition funds, and capital project funds.
- Committed: fund balance that is constrained to a specific purpose by the Board. Examples include potential litigation and campus activity funds.
- Assigned: fund balance that is spendable or available but has been tentatively earmarked for some specific purpose by the Board, Superintendent, or Chief Financial Officer. Examples include insurance deductibles and program start-up costs.
- Unassigned: fund balance that is available for any legal purpose and is the difference between total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance, and assigned fund balance.

Coppell Independent School District

Investment Management

District local policy CDA defines the primary investment goal of the district, approved investment instruments, and investment strategies.

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transactions shall be undertaken that jeopardizes the total capital position of the overall portfolio.

The district may invest in the following instruments as permitted by Government Codes specified in the policy: 1) Obligations of, or guaranteed by, governmental entities, 2) Certificates of deposit and share certificates, 3) Fully collateralized repurchase agreements, 4) Securities lending program, 5) Banker's acceptances, 6) Commercial paper, 7) No-load mutual funds, except for bond proceeds, and no-load money market funds, 8) guaranteed investment contracts, and 9) public funds investment pools.

The district's investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss. The district's investment officers monitor the investment portfolio and keep the Board informed of significant changes in the market value of the portfolio. The district submits a quarterly and annual investment report to the Board. The board reviews the investment policy and strategies annually.

Debt Management

The debt service fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The district issues general obligation bonds to provide funds for the construction, renovation and equipment of school facilities, and other major capital acquisitions. Debt service requirements are payable solely from future revenue of the Debt Service Fund which consist principally of property taxes collected by the district, state funding and investment income.

All principal and interest payments are due on February 15th and August 15th of each year. On February 1st of each year, outstanding taxes become delinquent, which permits the collection of a large majority of taxes levied before the long-term debt payments are due. Interest & Sinking Fund (I&S) tax revenue provides funds to pay the principal and interest on bonds previously approved by voters.

The district has been assigned the following independent issuer ratings that indicate the relative strength of the district's financial and debt management.

- School Financial Integrity Rating System of Texas (FIRST) – Superior Rating
- Moody's Investor Service, Inc. – "Aa1" Coppell ISD's credit position is very high quality. Its Aa1 rating exceeds the median rating of Aa3 for US school districts.
- Fitch Ratings – "AA+" Strong budget management practices and healthy reserves.
- S&P Global Ratings – "AA+" Very strong reserves, history of conserving budgeting practices, very strong financial position.

Coppell Independent School District

Fund Accounting

The district maintains a variety of funds as detailed:

- General funds – the general fund (fund 199) is the district’s primary operating fund. Major revenue sources include local property taxes, state funding under the Foundation School Program (FSP) and Available School Fund (ASF), and interest earnings. Local revenue generated from athletic events, facility rentals, or district fees, and revenue generated from the administration of the School Health and Related Services program are also included in this fund. Expenditures include all daily operating costs of the district except for those programs funded by the state or federal government. This fund is budgeted and adopted annually.
- Food service fund – the food service fund (fund 240) is a special revenue fund that supports the food service expenditures for the district. Revenue is generated through the National School Lunch Program (NSLP) at the elementary school level. In addition to fund 240, the district uses another special revenue fund (fund 482) to subsidize the operations of the school nutrition program that are not covered under the NSLP including the secondary school food service program. This fund is budgeted and adopted annually.
- Debt service fund – the debt service fund (fund 599) accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt. The district’s long-term debt is a result of selling voter-approved bonds to finance capital projects throughout the district. This fund is budgeted and adopted annually.
- Grant funds –the district applies or is provided with grant funds from local, state, or federal agencies. The district uses special revenue funds to account for the revenues and expenditures restricted to, or designated for, special purposes by the grantor. Budgets are developed for the life of the fund or grant.
- Capital project funds – capital project funds (fund 6XX) account for the inflows and outflows of long-term debt financing (including the sale of bonds), revenues and expenditures related to construction and other capital assets or projects. Capital projects are budgeted on a project basis for the life of the fund.



Coppell Independent School District

Chart of Accounts & Classification of Revenues and Expenditures

Revenues are classified by fund and type. There are three major sources of revenue: local sources (57XX), state sources (58XX), and federal sources (59XX). Major local sources include property tax revenue and interest income. Major state sources include state funding under the Foundation School Program (FSP) and Available School Fund (ASF) based upon the current school funding formula determined by the state legislature. Federal sources are primarily reimbursements under the School Health and Related Services (SHARS) program.

Expenditures are classified by fund and function. Functional codes are described below. Under each function is an additional classification at the object level. The object level describes the use of the funds in categories such as salaries & benefits (61XX), contracted services (62XX), supplies & materials (63XX), other operating costs (64XX), debt service (65XX), and capital outlay (66XX).

- Function 10 – 19: Instruction and Instruction-Related Services
 - 11-Instruction: direct classroom instruction
 - 12-Instructional Resources & Media Services: library and educational resources
 - 13-Curriculum Development: develop curriculum and evaluate instructional materials
- Function 20 – 29: Instructional and School Leadership
 - 21-Instructional Leadership: leadership of staff who provide instructional services
 - 23-School Leadership: campus direction and management
- Function 30 – 39: Student Support Services
 - 31-Guidance, Counseling and Evaluation Services: assessment, testing and counseling
 - 32-Social Work Services
 - 33-Health Services: physical health services to students
 - 34-Student Transportation: transportation expenses for regular school day
 - 35-Student Nutrition: food service operations
 - 36-Extracurricular Activities: school-sponsored activities outside the regular school day such as athletics, fine arts, student organizations and clubs
- Function 40 – 49: Administrative Support Services
 - 41-General Administration: managing school district as an overall entity
- Function 50 – 59: Support Services
 - 51-Facilities Management and Operations: facility and grounds operations
 - 52-Security and Monitoring Services: safety and security operations
 - 53-Data Processing Services: network and device management and operations
- Function 60 – 69: Ancillary Services
 - 61-Community Services: activities that provide a benefit to the community
- Function 70 – 79: Debt Service
 - 71-Debt Service: debt payments for long-term debt or capital leases
- Function 80 – 89: Capital Outlay
 - 81-Facilities Acquisition and Construction: acquiring, equipping, renovating property
- Function 90 – 99: Intergovernmental Charges
 - 95-Payments to Juvenile Justice Alternative Education Program
 - 99-Other Intergovernmental Charges: appraisal district cost

See additional information available in the Definitions of Terminology section.

Coppell Independent School District

Minimum Fund Balance or Budget Reserve Policy

Local district policy CAA requires that the district maintains in the general fund a minimum unassigned fund balance of at least two months of operating expenditures.

Since the district collects most of its funding from property tax revenue and receives minimal cash payments from the state, the district prefers to maintain a minimum fund balance in the general fund of 90 days of operations. Property tax payments are not due until January 31. The fund balance provides cash flow for district payroll and other expenditures from September 1 through November 30 or until sufficient tax revenue is collected.

The district assigns a portion of its fund balance for emergencies or legally required purposes. Those purposes include unexpected construction needs, capital expenditures for equipment, claims and judgements, funds for learner residential placement to meet the requirements under IDEA-B, and to assign funds to cover the amount of an adopted deficit budget.

Financial Administration & Basis of Accounting

The business office is responsible for providing all district financial services including accounting and financial reporting, payroll and benefits, accounts payable, purchasing, cash and investment management, debt management, and financial analysis. The Chief Financial Officer has oversight responsibility for the business office operations.

The district uses an Enterprise Resource Process (ERP) management suite, a financial and human resource software, which includes a system of internal accounting controls. Such controls have been designed to provide reasonable, but not absolute, assurance for the safeguarding of assets against loss from unauthorized use or disposition and for the reliability of financial records in preparing financial statements and maintaining accountability over the district's assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgements by management. All internal control evaluations occur within this framework and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Accounting records for governmental fund types are maintained on a modified accrual basis with revenues recorded when services or goods are received, and expenditures recognized in the accounting period in which the fund liabilities are incurred.

Expending District Funds

State law requires that every local education agency in Texas prepares and files an annual budget of anticipated revenues and expenditures with the Texas Education Agency. The annual budget serves as the foundation for the district's financial planning and control. The budget process must include budgeting for the General Fund, Debt Service Fund, and the Food Service Fund. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control requirement.

Coppell Independent School District

Each year, the district begins the budget process by reviewing the goals that establish the basis for budgeting available resources. As budgets are developed by each campus and department, the district and campus improvement plans (DIP and CIP) detail the needs assessment. The budget is prepared and controlled at the function level.

District local policy CE defines requirements for the annual operating budget. Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the district's programs and activities and provides resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the district- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

Each year, the budget process begins with the preparation of the budget calendar. In the fall, the Board of Trustees is presented with a demographic study that projects student enrollment at each grade level based upon birth rate data, construction of residential property within the district boundaries, and economic trends. The study also considers the potential impact of new or existing charter schools near the district that may attract students within the district enrollment boundaries.

The district utilizes the demographic study to forecast enrollment and staffing requirements at each campus. Campus budget allotments are calculated based upon estimated enrollment.

Campus and department budgets are submitted to the business office and merged with district level budgets and payroll projections. This consolidated budget is presented to the Board of Trustees at budget workshops that are held throughout the summer. Refinements of the budget are made throughout the process to account for hiring of staff, and updates to property tax estimates, state funding estimates, and the estimate of recapture.

The Board of Trustees approves the budget by the end of August in time for the September 1 start of the fiscal year. Subsequent budget amendments must be approved by the board and are presented at the monthly board meeting. All departments are required to operate within their budgetary constraints. The ERP system provides strong budgetary control over expenditures at the department level. The operating budgets are amended prior to expenditure.

Audits

The Texas Education Agency requires that an annual audit of the financial records and transactions of the school district be performed by an independent certified public accountant. The firm Rutherford, Taylor & Company, P.C. provides this service for the district. The firm examines the financial records and internal controls and prepares financial statements in conformity with U.S. generally accepted accounting principles. The firm is also responsible for assuring the adoption of sound accounting policies, establishment and maintenance of effective internal controls over financial reporting, and prevention and detection of fraud. The audit report complies with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), including the requirements related to preparation of the schedule of expenditures of financial awards.

Coppell Independent School District

Budget Development Process

Texas Education Code §44.002-44.006 governs the legal basis for school district budget development. The budget must be prepared by August 20th and adopted by the Board of Trustees no later than August 31st. A public hearing to discuss the budget and the proposed tax rate is required before the budget is adopted by the Board. The approved budget begins September 1st. Due to the District's Chapter 49 status, a tax rate cannot be adopted by the Board of Trustees until the Commissioner of Education certifies that the district has entered into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. The district must adopt a tax rate on or before September 30th or 60 days after receiving the certified appraisal roll, whichever date is later. The Board of Trustees adopted the 2025-26 budgets on August 25, 2025, at the regular board meeting.

Budget Calendar (key dates):

- November – February: enrollment projections, budget planning and budget allocation
- January 15: Board workshop – budget projections and recommended minimum deficit reductions
- January – April: Coppell ISD Efficiency Review Committee (CERC) meetings to review options for efficiencies and strategic planning
- March: deadline for campus and department budget submissions
- April 28: board meeting; mid-year update on current budget and update on legislative action
- May 12: budget workshop; CERC presentation, First Draft of general operating budget
- May 19: board meeting
- June 9: budget workshop; discuss compensation plan, second draft of general operating budget and first draft of food service budgets
- June 23: board approval of compensation plan
- July 14: board workshop
- July 24: certified property values released
- July 28: board meeting
- August 11: budget workshop; final general operating, food service, debt service budgets
- August 25: Budget and Tax Rate Hearing
- August 25: board adoption of budget and tax rate

Budget Preparation

Budget preparations and training began in January with principals and administrators. Budgets and detailed back-up are maintained within the ERP Budget Module. A threshold amount for each campus and department was entered into the module by the Business Office. Thus, departments could not exceed the threshold set. Budgets were due during the first week of March. A few additional funding requests were accepted as they aligned with the priorities adopted. Typically, additional funding requests are reviewed by the Executive Leadership Team, and if approved, are included within the budget.

The campus allotments are based upon a per pupil amount of; \$89.88 elementary, \$117.07 middle school, and \$149.66 for the high schools and cover non-payroll expenditures. Athletics and Band receive

Coppell Independent School District

a separate allotment to cover costs associated with these programs. The amounts budgeted for all campuses reflect 90% of their allotment based upon anticipated enrollment. Each campus allotment will be adjusted in early November, based upon actual enrollment data collected from the October PEIMS snapshot date.

The food service fund is budgeted similarly to the general fund. The Child Nutrition staff determines estimated revenues, based on forecasted meal purchases, and estimated expenditures based upon current market and contract pricing. The debt service fund is budgeted to cover the debt service expenditures for the fiscal year.

Initial capital funds are budgeted by estimated project cost at the time of the bond referendum. Capital project funds are budgeted based upon project needs during each fiscal year. Adjustments are made as projects are completed to reallocate funds for other capital needs approved within the referendum for the life of the funds.

Budget Assumptions

The 2025-2026 General Fund Budget was built on the assumptions of Refined Average Daily Attendance of 12,416. Enrollment is projected to be 13,074 which is a decrease of 159 students over prior year enrollment at the October snapshot date and includes anticipated open enrollment students. The district anticipates General Operating Fund property tax collections to be \$133,339,798 at a \$0.7552 Maintenance and Operations tax rate. The Debt Service Fund assumptions include a Current Tax Levy of \$39,990,333 at a \$0.2267 tax rate and Federal Revenue from Qualified School Construction Bonds of \$376,964.

Salaries and Benefits

The Texas State Legislature, during the 89th session, passed an increase to teacher pay through the Teacher Retention Allotment of:

- \$5,000 for teachers with 5 or more years of teaching experience
- \$2,500 for teachers with 3-4 years of teaching experience
- No increase for teachers with less than 3 years of teaching experience

The Board of Trustees elected to provide a cost-of-living increase of:

- \$2,000 for teachers with less than 3 years of teaching experience
- 3% of midpoint/control point to all other employees for the 2025-26 school year

The new beginning teacher's salary is \$64,200 compared to \$62,700 in the prior year.

The district's contribution for employees with all TRS Care plans is \$350 per month. All other increases for TRS Healthcare will be absorbed by individual employees. The state contributes \$75 towards health insurance premiums and has not increased their contribution since 2002.

Coppell Independent School District

Budget Administration, Amendment and Management Process

The budget process begins with projections of enrollment, resulting personnel needs, and budget priorities for the upcoming year. District revenue is estimated, based on current state funding formulas, and estimated federal, state, and local revenue, and budgets are allocated based upon the estimated resources.

Campuses are allocated funds based upon the estimated number of students that will be enrolled for the year with additional funding for students that are designated within the special education or emerging bilingual programs. Campuses budget for 90% of their allocation with the district budgeting additional funds for the remaining 10%. At the time of the 'student enrollment snapshot' in October, the district distributes the remaining 10% of funds to the campuses based upon actual enrollment. Funding provided under the state compensatory education allotment is budgeted at the district level and then distributed based upon the number of qualifying students as of the start of the school year.

Non-campus department budgets are developed by department directors and reviewed by the executive leadership team.

Additional funding requests, above the allocated budget dollars, are accepted with the submission of budgets in the spring. The executive leadership team evaluates these requests and determines the source and amount of funding, if any. One-time or recurring initiatives are funded, as necessary, if funding is available.

Employee allocations are communicated by the Assistant Superintendent of Administrative Services to each campus based upon estimated enrollment. Requests for additional full-time employees are submitted in the spring and are evaluated by the executive leadership team. Subsequent requests are evaluated and approved if funding is available or if legally required based upon student needs.

Budgets are adopted by the Board of Trustees, along with the tax rate that will support the budget, at the August board meeting.

The budget is managed and monitored by the business office. Monthly financial reports are provided to the Board of Trustees which show the current performance compared to budget. Budget amendments and transfers are submitted to the business office for approval. The district's ERP system does not allow end users to transfer funds within the general operating budget but, instead, routes these transfers through business office personnel for approval. Amendments to the adopted budgets are managed by the Chief Financial Officer. Amendments or transfers between functions are submitted to the Board of Trustees and approved at each monthly meeting to meet requirements that budgets are maintained at the functional level.

The district's enterprise resource (ERP) system provides additional ways to manage the budget at the campus and department level. Purchase requisitions, entered into the ERP system, encumber budgetary funds until the purchase is received, and the invoice is paid. All purchase requisitions are approved by the purchasing department to ensure compliance with all legal and local purchasing requirements.

The Board of Trustees adopted a local Policy CAA that provides for financial stability. Under Policy CAA (Local) the district shall maintain a high level of financial stability and shall not compromise long-term

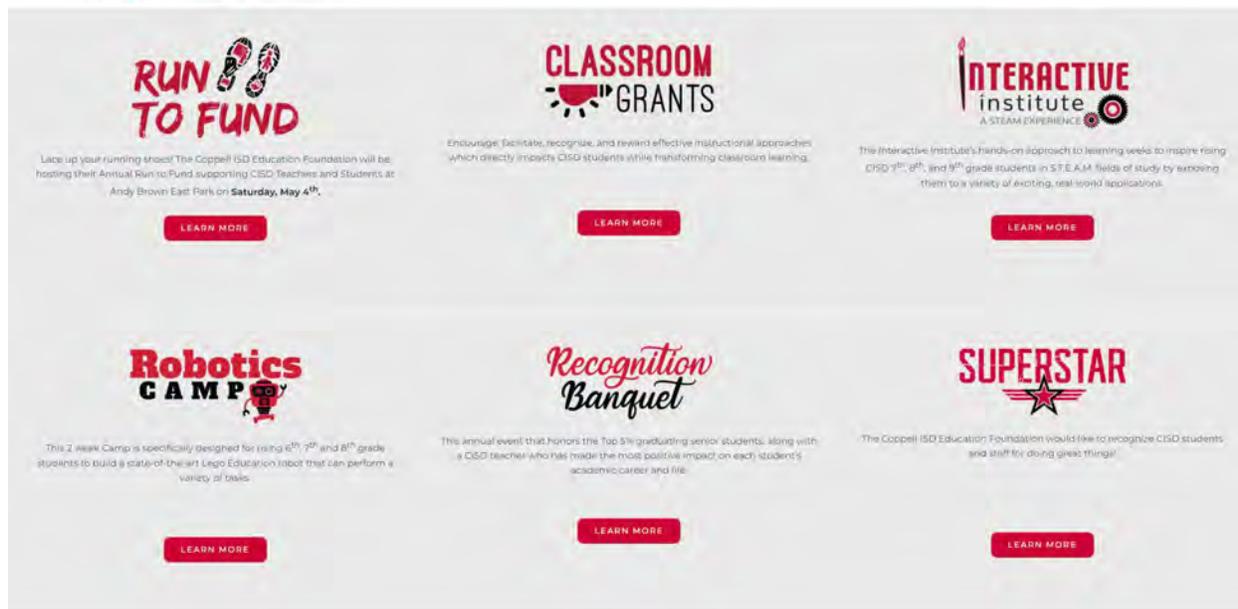
Coppell Independent School District

financial integrity to achieve short-term benefits. To provide adequate cash flow for its operations, maintain a strong credit rating, and plan for unanticipated extraordinary costs, the district shall maintain in the general fund a minimum unassigned fund balance of at least two months of operations. In addition, the general fund balance shall provide adequate funding to support cash flow needs, quality instructional programs, bond ratings, unfunded state-mandated costs, changes in state funding formulas that impact cash flow and unanticipated extraordinary costs.

The district undergoes a financial audit at the conclusion of each fiscal year. Auditors visit during the school year to conduct testing of district procedures and internal controls. The general ledger is audited at the conclusion of the fiscal year, and financial statements are prepared. The annual audit report provides detailed government-wide financial statements and an opinion on the presentation of the financial position of each governmental fund, each major fund, and the aggregate remaining fund information in addition to the respective changes in financial position in accordance with generally accepted accounting principles. The audit report is designed to meet specific monitoring needs of the Texas Education Agency.

Other sustaining local revenue

Coppell ISD is fortunate to have the direct support of the Coppell ISD Education Foundation, a 501(c)3 organization that generates and distributes funds for educational, motivational, and innovative programs needed to meet the district's mission of excellence in education. The Education Foundation holds numerous fundraisers during the year and partners with business sponsors. The foundation provides grant funds to teachers to support classroom initiatives, sponsors the Super Star student and employee recognition program, and holds a recognition ceremony for the students that graduate in the top 5% of the graduating class at each high school. The foundation does not meet the criteria for inclusion in the district's financial statements under the provisions of GASB Statement No. 39.



The district is very appreciative of the contributions the City of Coppell has made to the district's local revenue. This year the district will receive up to \$62,500 to fund crossing guards, within the city limits. Additionally, the City of Coppell provides School Resource Officers for schools within the city boundaries at no cost to the district.



The district receives approximately \$55,000 in annual revenue for the lease of a cell tower on its land.

The district generated revenue from renting its facilities to the public. The district has implemented a new system, Facilitron, to assist in marketing the district's facilities, booking rental reservations, and collecting payments. The district has earned over \$500,000 in facility rental revenue for the past two years and anticipates an increase in that amount for 2025-26.

The district generates revenue from fees charged for specific programs such as for technology device repairs, parking passes for high school students, bus passes for students that do not qualify for free transportation, and for participation in off-campus physical education programs. The total revenue for these programs is approximately \$370,000 annually.

Coppell Independent School District

In-kind donations of time and supplies are often provided by local businesses. These businesses support district initiatives and curricular programs. New Tech High @ Coppell partners with many businesses to provide internships or shadowing days for its students. New Tech students are required to complete a 15-hour internship in their senior year.

When our business community, educators and student learners work together, we enable a more productive, engaged and informed community. CISD is proud to have business partners who want to support our mission to ensure our learners achieve personal success, develop strong moral character, and become dynamic leaders and global citizens.

There are several ways in which business partners engage with Coppell ISD at all levels including the district's career and technical programs (CTE).

- Customized programs and strategic partnerships designed to enable grade-level appropriate experiences K-12
- Mentors and Coaches in the classroom
- Project and presentation evaluators
- Problem-solving projects and programs for which our learners enable solutions (both in theory and in practical terms)
- Enabling jobs, via job shadow, internships and other means
- Site-based field/study trips to see and experience work in action

Open Enrollment

In 2011-2012, to gain additional efficiency and revenue, the district implemented an open enrollment program allowing elementary students that reside in the City of Coppell but outside the district's boundaries to attend CISD. These students must meet set criteria annually. The district expanded eligibility to additional grade levels in 2021-2022, and additional areas in 2023-24, 2024-25 and 2025-26 and anticipates approximately 269 open enrollment students for 2025-26 which generates between \$1.7 million - \$2.2 million in revenue.



A destination school district due to its statewide reputation for educational excellence, high-performing students, and strong community engagement.

FINANCIAL SECTION



Financial Section

Governmental Funds

The Board of Trustees adopts the General Operating Fund, the Food Service Fund, and the Debt Service Fund budgets annually. Coppell ISD runs the food service program through two funds (240 & 482) to differentiate between the National School breakfast and lunch programs (NSLP) at the elementary schools and the food service program at the secondary schools that do not participate in the NSLP.

The combination of the three adopted budgets is presented in the following schedule. Presentation of the 2024-25 financial data is based upon pre-audited financials. Some audit adjustments will be made before these numbers are final. Payroll expenditures are the largest percentage of the district's budget.

Local revenues show moderate growth over 4 years with a reduction for the 2025-26 school year due to the continual state-legislated compression of the tax rate and the voter-approval of an increase of the homestead exemption to \$140,000 which decreases overall tax revenue.

Federal revenue spiked starting in FY21 due to assistance from the federal government through Elementary and Secondary School Emergency Relief (ESSER) grants and especially in the Food Service Fund, resulting from the Covid-19 pandemic. The district expended the remaining ESSER funds and drew down indirect costs from the grant during the 2023-24 school year. The reduction in overall federal funding can be seen in the 2024-25 budget. In addition, SHARS (Medicaid reimbursement) revenue continues to decline and is budgeted at a lower amount for 2025-26.

Due to cost-saving measures that the district implemented to control salary and benefit costs during FY20 – FY22, the district was able to control overall payroll costs and to reduce contracted service costs as contracts expired and were put out to bid.

Salaries and benefits have risen over the past four years due in part to increased enrollment and legislative requirements, such as full-day pre-k, but also, during FY23 and FY24, due to inflation and the need to attract and retain highly qualified teachers and staff. The increase in special education staff has been necessary to address the needs of this growing segment of the district's enrollment. Contracted service rates and the cost of supplies have also been impacted by inflation.

As part of the district's efforts to reduce overall payroll through attrition, a net thirty-six positions were eliminated for the 2024-25 budget and a net sixty-nine positions were eliminated for the 2025-26 budget. The reduction in payroll expenditures for instructional and digital learning coaches can be seen in Function 13. Expenditures for teachers were also contained by the reduction in positions due to the decrease in enrollment, specifically at the elementary level. Administrative, Technology and Maintenance positions were reduced through attrition.

The increase in overall payroll expenditures for 2025-26 is due to the increase in teacher salaries from the Teacher Retention Allotment that passed during the 89th legislative session.

The Child Nutrition department's revenue budget increased for 2025-26 due to an increase in pricing to cover the increase in food costs.

Coppell Independent School District

Due to an agreement with the City of Coppell the district will not have to incur the expenses for all the required school resource officers (FN 52) added under House Bill 3 (88th legislature). The city will generously absorb the cost of these officers for the 2025-26 school year, as they did in 2024-25. The district continues to pay for the four officers contracted through the Dallas County Sheriff's office that support the campuses in Dallas (Cypress Waters) and Irving.

The district's recapture expense (FN 91) was reduced both in FY24 and in FY26 due to legislative action that increased the homestead exemption and provided additional tax relief to homeowners over 65 or disabled.

The district's debt service payments will see an increase of about \$2.6 million or 6% due to the issuance of debt to fund the capital projects approved by voters in May 2023. The district had reduced the Interest & Sinking (I&S) tax rate each year with an increase in the tax base and through multiple bond refundings which lowered future interest payments. In fact, the district was able to lower the I&S tax rate for the 2024 and 2025 tax years despite the debt issued.

The fiscal year 2025-26 budget includes an adopted \$8.5 M deficit in the general operating fund. The district budgets conservatively anticipating full employment. The district saves between \$2 - \$3 million in expenditures each year. The current year budget was adopted to meet the pressing needs and priorities of the district and lack of increased state funding.



Coppell Independent School District

Below is a summary of the overall budget compared to the prior four years, as well as details of each fund's budget for the 2024-25 fiscal year.

COPPELL INDEPENDENT SCHOOL DISTRICT					
COMBINED 5-YEAR BUDGET SUMMARY: General Fund, Food Service Fund, Debt Service Fund					
(includes Food Service funds 240 and 482)					
	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE ACTUAL	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
REVENUES					
Total Local Revenues	\$188,753,899	\$202,929,541	\$187,226,775	\$190,021,942	\$186,450,194
Total State Revenues	13,590,708	14,917,266	17,056,625	19,682,708	17,895,808
Total Federal Revenues	4,272,357	2,744,391	2,896,942	1,999,271	1,381,581
Total Revenue Sources	\$206,616,964	\$220,591,197	\$207,180,342	\$211,703,920	\$205,727,583
Expenditures by Function					
11 Instruction	75,773,672	81,704,620	89,080,179	90,269,496	93,769,902
12 Instructional Resource & Media Services	1,516,291	1,683,258	1,720,643	1,636,038	1,563,920
13 Curriculum & Instructional Staff Development	2,744,367	2,821,600	3,239,844	2,680,272	2,088,186
21 Instructional Leadership	2,427,115	2,755,500	2,817,926	2,736,284	2,830,052
23 School Leadership	6,264,373	6,440,987	6,747,511	6,944,767	6,652,742
31 Guidance, Counseling & Evaluation Services	4,292,312	4,887,643	5,903,323	5,955,813	5,759,304
32 Social Services	189,891	200,596	272,242	161,045	186,313
33 Health Services	1,376,705	1,545,649	1,599,349	1,592,918	1,639,903
34 Student (Pupil) Transportation	4,313,542	4,855,964	5,320,704	5,739,414	5,939,400
35 Food Service	5,249,123	5,060,845	6,495,883	5,482,214	6,005,601
36 Cocurricular/Extracurricular Activities	2,345,272	2,501,827	2,795,213	2,774,078	2,882,857
41 General Administration	3,712,981	4,162,867	4,195,972	4,408,806	4,541,016
51 Plant Maintenance & Operations	9,230,882	8,855,089	10,118,881	10,272,517	11,503,200
52 Security & Monitoring Services	711,490	799,835	1,052,217	888,056	1,179,226
53 Data Processing Services	3,669,274	3,876,516	4,171,647	3,938,022	4,123,999
61 Community Services	205,047	301,944	375,471	455,202	662,029
71 Debt Service	35,350,555	36,073,884	44,657,831	41,711,439	44,283,540
81 Facilities Acquisition & Construction	-	-	-	-	0
91 Contracted Instr Servs Between School Dist.	45,693,127	48,193,756	22,360,852	24,625,943	17,574,591
93 Payments to Fiscal Agent/Member SS	0	21,545	0	0	60,000
95 Payments to JJAEP	10,296	3,000	3,000	3,000	20,000
99 Other Governmental Charges	562,968	581,387	610,853	626,139	632,945
Total Appropriated Expenditures	\$205,639,283	\$217,328,310	\$213,539,541	\$212,901,463	\$213,898,726
Excess (Deficiency) of Revenues over Expenditures	\$977,681	\$3,262,887	-\$6,359,199	-\$1,197,543	-\$8,171,143
Net Other Financing Sources (Uses)	\$ 437,864	\$ 2,379	\$ (2,537,035)	\$ 2,253,296	0
1200 Net Changes in Fund Balances	\$1,415,546	\$3,265,266	-\$8,896,234	\$1,055,753	-\$8,171,143
Fund Balance Beginning (Sept 1) -Projected	89,268,827	90,684,373	93,951,675	85,057,481	86,115,274
3000 Fund Balance Ending (Aug 31) - Projected	\$90,684,373	\$93,949,639	\$85,055,441	\$86,113,234	\$77,944,131
Expenditures by Object					
6100 Payroll costs	101,374,645	109,705,798	120,328,263	120,290,615	122,239,350
6200 Professional & Contracted Services	59,109,503	62,219,556	37,539,147	40,634,987	36,159,655
6300 Supplies & Materials	7,354,634	7,038,940	7,593,076	7,422,583	7,419,766
6400 Other Operating Expenditures	2,007,210	2,262,585	2,691,129	2,717,548	3,351,415
6500 Debt Service	35,350,555	36,073,884	44,657,831	41,831,963	44,283,540
6600 Capital Outlay	442,735	25,510	728,055	1,727	445,000
	205,639,283	217,326,273	213,537,501	212,899,423	213,898,726

Coppell Independent School District

COPPELL INDEPENDENT SCHOOL DISTRICT COMBINED BUDGET SUMMARY 2025-2026

Estimated Revenue Sources	GENERAL FUND	FOOD SERVICE	DEBT SERVICE	TOTAL
Local	\$140,216,798	\$5,243,063	\$40,990,333	\$186,450,194
State	14,772,655	167,404	2,955,749	17,895,808
Federal	260,000	744,617	376,964	1,381,581
Total Budgeted Revenue Sources	\$155,249,453	\$6,155,084	\$44,323,046	\$205,727,583
Total Expenditures				
11 Instruction*	93,769,902	-	-	93,769,902
12 Instructional Resource & Media Services	1,563,920	-	-	1,563,920
13 Curriculum & Instructional Staff Development	2,088,186	-	-	2,088,186
21 Instructional Leadership	2,830,052	-	-	2,830,052
23 School Leadership	6,652,742	-	-	6,652,742
31 Guidance, Counseling & Evaluation Services	5,759,304	-	-	5,759,304
32 Social Services	186,313	-	-	186,313
33 Health Services	1,639,903	-	-	1,639,903
34 Student (Pupil) Transportation	5,939,400	-	-	5,939,400
35 Food Service	-	6,005,601	-	6,005,601
36 Cocurricular/Extracurricular Activities	2,882,857	-	-	2,882,857
41 General Administration	4,541,016	-	-	4,541,016
51 Plant Maintenance & Operations	11,503,200	-	-	11,503,200
52 Security & Monitoring Services	1,179,226	-	-	1,179,226
53 Data Processing Services	4,123,999	-	-	4,123,999
61 Community Services	662,029	-	-	662,029
71 Debt Service	139,000	-	44,144,540	44,283,540
81 Facilities Acquisition & Construction	-	-	-	-
91 Contracted Instr Servs Between School Dist.	17,574,591	-	-	17,574,591
93 Payments to Fiscal Agent/Member SS	60,000	-	-	60,000
95 Payments to JJAEP	20,000	-	-	20,000
99 Other Governmental Charges	632,945	-	-	632,945
Total Appropriated Expenditures	\$163,748,585	\$6,005,601	\$44,144,540	\$213,898,726
Estimated Fund Balance				
3000 Budgeted Unassigned Fund Balance	58,316,434	1,352,436	11,417,949	71,086,818
Budgeted Increase (Decrease) in Fund Balance	(8,499,132)	149,483	178,506	(8,171,143)
3000 Budgeted Ending Unassigned Fund Balance	\$49,817,302	\$1,501,919	\$11,596,455	\$62,915,675
Expenditures by Object				
6100 Payroll costs	\$119,330,157	\$2,909,193	-	\$122,239,350
6200 Professional & Contracted Services	\$35,728,127	\$431,528	-	\$36,159,655
6300 Supplies & Materials	\$4,790,886	\$2,628,880	-	\$7,419,766
6400 Other Operating Expenditures	\$3,335,415	\$16,000	-	\$3,351,415
6500 Debt Service	\$139,000	\$0	44,144,540	\$44,283,540
6600 Capital Outlay	\$425,000	\$20,000	-	\$445,000
	\$163,748,585	\$6,005,601	\$44,144,540	\$213,898,726

* Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed an end-of-course assessment. Included in this budget for adoption is \$20,000 separately identified for this purpose.

This graphic explains the adopted tax rates, a brief description of state funding formulae, and allowable spending out of different funds. It also describes the importance of fund balance.

UNDERSTANDING School District BUDGET

CISD Property Tax Rate for 2025-2026
\$0.9819 *Lowest Tax Rate in 32 Years*
 FOR EVERY \$100 OF THE PROPERTY VALUE

Tax Rate is divided into

M&O Tax Rate Maintenance & Operations Tax Rate	I&S Tax Rate Interest and Sinking AKA Debt Services Tax Rate
--	--

$\$0.9819 = \$0.7552 + \$0.2267$

How is the School District Funding Calculated?

- TAX** Each property owner (residential and commercial) within the CISD boundaries pays \$0.9819 in school taxes for every \$100 of their property value that does not fall under a homestead or similar exemption.
- TX** After district collects the tax revenue, State calculates the school district's annual funding entitlement based on the Average Daily Attendance (ADA) of its students.
- S** CISD receives a basic allotment of \$6,215 for every student that attends 100% of the school days. This basic allotment (\$6,215) is set by the Texas legislature, with some additional funding based on student characteristics that require additional services.
- S** The remaining tax revenue goes back to the State in the form of recapture. A school district's funding is based on students' attendance and not on the amount of taxes that it collects, nor the number of students enrolled.
- ATTENDANCE MATTERS:** Low Student Attendance = Less Funding
Improving attendance by 1% would increase CISD's entitlement by approximately \$1 million dollars.

Difference between OPERATING BUDGET, BOND and FUND BALANCE

OPERATING BUDGET

Where does it come from?

- 85.9% Property Taxes (M&O)
- 9.5% State Aid
- 4.4% Other Local Revenue (Athletic ticket sales, donations, etc.)
- 0.2% Federal Aid

What is it used for?

Salaries, Utilities, Supplies, Transportation, Custodial and Minor Repairs

Did you know?

Any money collected on M&O taxes from the tax payers that is above the state's funding entitlement to CISD is sent back to the state in the form of recapture.

Since 1992, CISD has paid \$801 million in recapture.

BOND

Bonds require principal and interest payments similar to Mortgage, Vehicle Loan, Home Improvement Loan, etc.

Voters must approve a specific dollar amount for the Bond.

In May of 2023, CISD voters approved a \$321 million bond package.

Where does it come from?

School District issues bonds when funds are needed for capital projects.

How is it paid?

I&S taxes funds the principal and interest payments on bonds.

What is it used for?

New Construction and Renovations, HVAC Systems, Roofing, Buses, Land, Technology Infrastructure and Devices

Cannot be used for salaries, utilities or other day-to-day expenses.

FUND BALANCE

Fund Balance is similar to a bank account or emergency account.

Where does it come from?

Fund balance is generated when annual revenues exceed actual operating costs.

What is it used for?

These funds are used to manage fluctuations in cash flow due to tax revenue not collected until December/January and to cover unforeseen expenses.

DID YOU KNOW?

Coppell ISD serves students (PK-12) in the communities of Coppell, Dallas (Cypress Waters), Irving (Valley Ranch), and Lewisville.

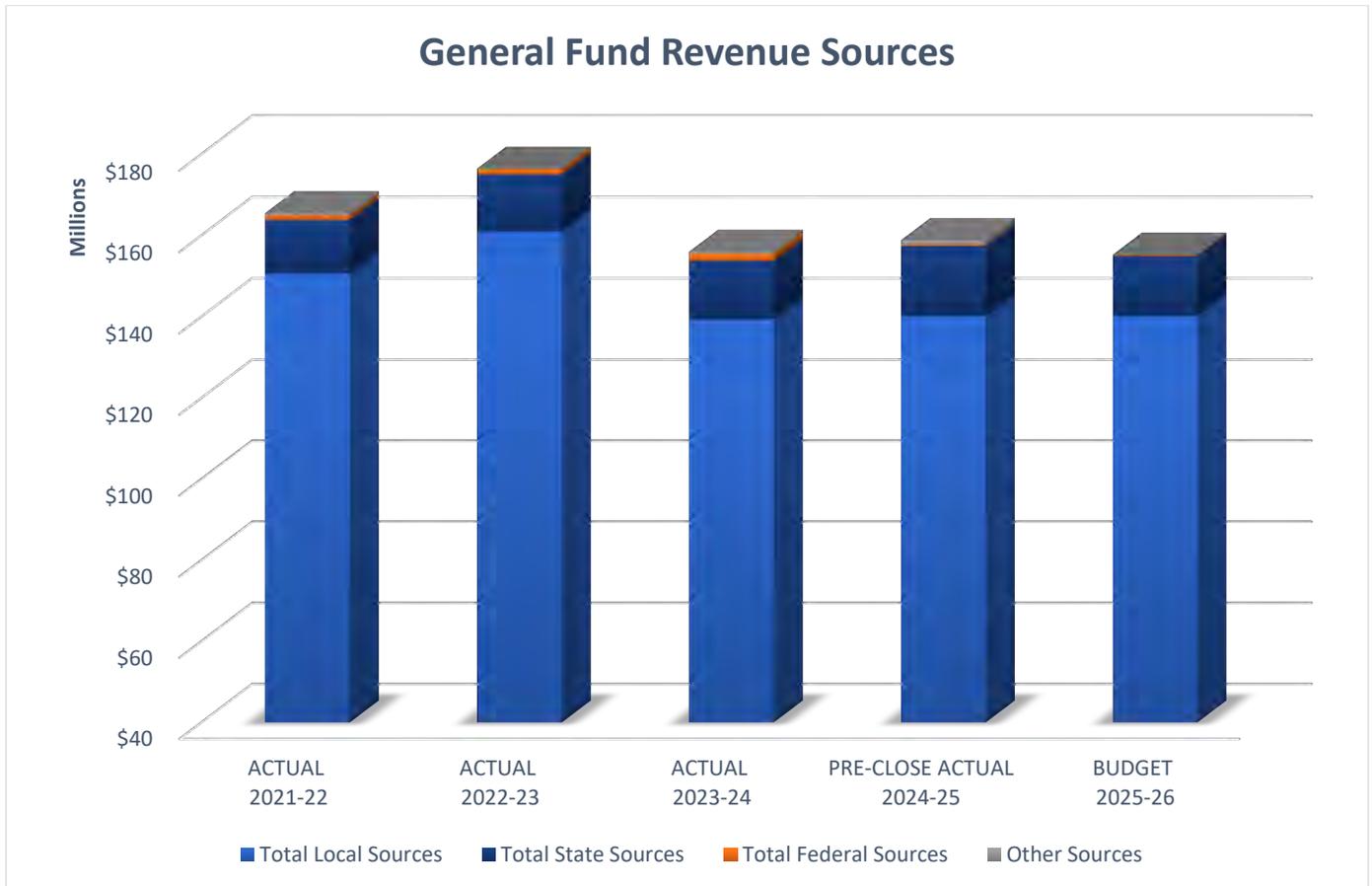
All property owners in these CISD communities pay CISD tax rate.

Coppell Independent School District

General Fund

The General Fund, also referred to as the Operating Fund, is the fund that includes revenue from local maintenance taxes, foundation entitlements, and is where most expenditures are recorded for the daily operations of the schools and central offices. Expenditures paid from this fund include salaries and benefits, classroom supplies, utilities, routine maintenance of buildings and transportation costs.

The following chart and schedule compare 4 years of historical revenues and the current year budgeted revenues.



Coppell Independent School District

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED GENERAL FUND 5-YEAR REVENUE COMPARISON

Estimated Revenue Sources	PRE-CLOSE				
	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26
5700.00 Local Sources					
5711.00 Taxes, Current Year Levy	\$ 147,851,038	\$ 153,102,767	\$ 131,411,170	\$134,486,140	\$ 133,339,798
5712.00 Taxes, Prior Years	(64,993)	(297,409)	(514,488)	(1,606,648)	-
5719.00 Penalties, Interest, Other Tax Rev.	491,171	438,022	389,776	405,368	400,000
5730.00 Tuition & Fees; Summer School	28,408	17,155	15,026	17,600	-
5742.00 Interest Earnings	827,465	6,347,856	6,338,510	5,026,734	5,000,000
5743.00 Rental Facilities	268,190	372,300	564,818	593,769	595,000
5744.00 Gifts & Bequests	2,985	2,000	70,667	57,970	57,500
5745.00 Insurance Recovery	190,432	11,601	-	-	-
5749.00 Miscellaneous Revenue	207,191	205,932	206,428	349,062	92,500
5749.45 Revenue from City of Coppell	43,012	44,834	61,799	63,765	45,000
5749.36 Sprint Tower Revenue	55,465	55,465	56,159	68,841	55,000
5749.37 Parking Fees	48,080	50,600	51,974	49,955	50,000
5749.53 Technology Fees	244,521	433,256	310,092	249,270	200,000
5749.39 Transportation Fees	31,657	1,320	19,100	20,820	20,000
5752.00 Athletic Activity	340,144	264,195	323,994	397,298	342,000
5757.00 Cocurricular Enterprising Services	72,150	-	10,000	10,000	20,000
Total Local Sources	150,636,916	161,049,894	139,315,024	140,189,944	140,216,798
5800.00 State Sources					
5811.00 Available School Fund	\$6,648,507	\$7,889,637	\$5,535,756	\$7,717,743	5,914,566
5812.00 Foundation School Fund	971,123	80,824	2,411,714	2,264,161	2,102,785
5831.00 TRS/TRS-Care On-Behalf	5,619,471	6,024,523	6,526,417	7,300,469	6,755,304
5829.00 Other State Revenue	0	0	0	0	-
Total State Sources	13,239,101	13,994,984	14,473,887	17,282,373	14,772,655
5900.00 Federal Sources	1,153,351	1,359,551	1,731,300	351,047	260,000
Total Federal Sources	1,153,351	1,359,551	1,731,300	351,047	260,000
7900.00 Other Sources	431,133	1,440	456,088	991,813	-
Total Budgeted Revenue Sources	\$165,460,501	\$176,405,870	\$155,976,298	\$158,815,177	\$155,249,453

Source: Annual Financial Audit ExG-1, C-1 & C-3/general ledger

The schedule on the following pages compares 4 years of historical expenditures and the current year budgeted expenditures.

Expenditures are presented by functional area and by expenditure object category.

Coppell Independent School District

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED GENERAL FUND 5-YEAR EXPENDITURE COMPARISON

	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
Expenditures					
11 Instruction					
6100 Payroll costs	72,514,291	78,634,163	85,943,166	86,872,856	89,797,791
6200 Professional & Contracted Services	610,261	562,755	757,361	609,563	707,689
6300 Supplies & Materials	2,082,172	2,175,766	2,082,200	2,441,306	2,207,617
6400 Other Operating Expenditures	216,973	331,936	297,452	225,247	631,805
6500 Debt Service	-	-	-	120,524	-
6600 Capital Outlay	349,976	-	-	-	425,000
11 Total Instruction	<u>75,773,672</u>	<u>81,704,620</u>	<u>89,080,179</u>	<u>90,269,496</u>	<u>93,769,902</u>
12 Instructional Resource & Media Services					
6100 Payroll costs	1,440,392	1,615,055	1,666,103	1,596,312	1,516,750
6200 Professional & Contracted Services	25	44	-	2,500	1,200
6300 Supplies & Materials	65,839	60,851	40,391	32,434	35,950
6400 Other Operating Expenditures	10,035	7,308	14,149	4,792	10,020
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
12 Total Inst. Resource & Media Services	<u>1,516,291</u>	<u>1,683,258</u>	<u>1,720,643</u>	<u>1,636,038</u>	<u>1,563,920</u>
13 Curriculum & Instructional Staff Development					
6100 Payroll costs	2,674,409	2,730,353	3,163,963	2,613,731	2,029,936
6200 Professional & Contracted Services	29,903	38,934	27,371	38,218	23,500
6300 Supplies & Materials	26,552	24,841	11,967	10,509	16,650
6400 Other Operating Expenditures	13,504	27,471	36,543	17,814	18,100
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
13 Total Curr. & Inst. Staff Development	<u>2,744,367</u>	<u>2,821,600</u>	<u>3,239,844</u>	<u>2,680,272</u>	<u>2,088,186</u>
21 Instructional Leadership					
6100 Payroll costs	2,326,954	2,664,091	2,744,788	2,658,756	2,735,682
6200 Professional & Contracted Services	9,367	14,705	2,320	5,598	5,555
6300 Supplies & Materials	39,252	22,672	36,790	29,249	27,800
6400 Other Operating Expenditures	44,811	54,032	33,804	42,681	61,015
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	6,730	-	224	-	-
21 Total Instructional Leadership	<u>2,427,115</u>	<u>2,755,500</u>	<u>2,817,926</u>	<u>2,736,284</u>	<u>2,830,052</u>
23 School Leadership					
6100 Payroll costs	6,160,869	6,334,997	6,628,767	6,767,219	6,482,519
6200 Professional & Contracted Services	3,758	5,242	25,600	59,542	22,300
6300 Supplies & Materials	60,905	38,711	37,461	44,676	46,899
6400 Other Operating Expenditures	38,841	62,036	55,684	73,330	101,024
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
23 School Leadership	<u>6,264,373</u>	<u>6,440,987</u>	<u>6,747,511</u>	<u>6,944,767</u>	<u>6,652,742</u>

Coppell Independent School District

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED GENERAL FUND 5-YEAR EXPENDITURE COMPARISON

Expenditures	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
31 Guidance, Counseling & Evaluation Services					
6100 Payroll costs	3,856,941	4,308,571	5,411,649	5,451,167	5,142,449
6200 Professional & Contracted Services	40,588	241,408	123,248	78,779	65,100
6300 Supplies & Materials	362,801	316,663	343,180	416,179	531,685
6400 Other Operating Expenditures	31,982	21,001	25,246	9,688	20,070
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
31 Total Guidance, Counseling & Eval. Svcs.	4,292,312	4,887,643	5,903,323	5,955,813	5,759,304
32 Social Services					
6100 Payroll costs	172,398	174,844	236,726	144,316	150,594
6200 Professional & Contracted Services	2,782	4,257	492	5,393	23,719
6300 Supplies & Materials	10,158	14,563	1,484	8,763	5,000
6400 Other Operating Expenditures	4,553	6,932	33,540	2,573	7,000
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
32 Total Social Services	189,891	200,596	272,242	161,045	186,313
33 Health Services					
6100 Payroll costs	1,332,808	1,501,869	1,547,064	1,548,647	1,588,943
6200 Professional & Contracted Services	6,426	1,337	6,810	6,858	10,850
6300 Supplies & Materials	31,344	35,193	39,084	28,646	32,590
6400 Other Operating Expenditures	6,127	7,250	6,391	7,040	7,520
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	1,727	-
33 Total Health Services	1,376,705	1,545,649	1,599,349	1,592,918	1,639,903
34 Student (Pupil) Transportation					
6100 Payroll costs	135	-	-	1,008	-
6200 Professional & Contracted Services	3,929,840	4,392,483	4,920,211	5,383,702	5,481,650
6300 Supplies & Materials	367,634	455,012	390,269	336,937	447,250
6400 Other Operating Expenditures	15,933	8,469	10,224	17,767	10,500
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
34 Total Student (Pupil) Transportation	4,313,542	4,855,964	5,320,704	5,739,414	5,939,400
36 Cocurricular/Extracurricular Activities					
6100 Payroll costs	1,411,963	1,386,945	1,622,324	1,759,402	1,704,044
6200 Professional & Contracted Services	226,840	236,050	235,848	221,029	341,050
6300 Supplies & Materials	171,744	183,248	243,907	230,601	211,168
6400 Other Operating Expenditures	522,729	695,584	693,134	563,046	626,595
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	11,996	-	-	-	-
36 Total Co/Extracurricular Activities	2,345,272	2,501,827	2,795,213	2,774,078	2,882,857

Coppell Independent School District

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED GENERAL FUND 5-YEAR EXPENDITURE COMPARISON

	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
Expenditures					
41 General Administration					
6100 Payroll costs	2,654,202	3,054,112	3,238,575	3,405,829	3,411,458
6200 Professional & Contracted Services	635,866	609,183	618,267	548,044	655,123
6300 Supplies & Materials	131,523	193,832	115,513	92,962	213,332
6400 Other Operating Expenditures	230,818	305,740	223,617	361,971	261,103
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	60,573	-	-	-	-
41 Total General Administration	<u>3,712,981</u>	<u>4,162,867</u>	<u>4,195,972</u>	<u>4,408,806</u>	<u>4,541,016</u>
51 Plant Maintenance & Operations					
6100 Payroll costs	1,829,183	1,869,272	2,144,161	1,474,195	1,126,197
6200 Professional & Contracted Services	6,133,264	5,917,916	6,317,530	7,193,702	8,796,485
6300 Supplies & Materials	413,538	375,931	412,874	239,031	70,000
6400 Other Operating Expenditures	848,167	691,969	1,244,316	1,365,589	1,510,518
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	6,730	-	-	-	-
51 Total Plant Maintenance & Operations	<u>9,230,882</u>	<u>8,855,089</u>	<u>10,118,881</u>	<u>10,272,517</u>	<u>11,503,200</u>
52 Security & Monitoring Services					
6100 Payroll costs	237,769	254,793	337,504	340,512	434,526
6200 Professional & Contracted Services	402,471	531,443	634,836	474,670	643,000
6300 Supplies & Materials	70,694	13,348	79,877	72,803	101,700
6400 Other Operating Expenditures	556	250	-	71	-
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
52 Total Security & Monitoring Services	<u>711,490</u>	<u>799,835</u>	<u>1,052,217</u>	<u>888,056</u>	<u>1,179,226</u>
53 Data Processing Services					
6100 Payroll costs	2,391,147	2,672,882	2,709,113	2,620,074	2,747,739
6200 Professional & Contracted Services	403,629	435,846	395,781	296,752	523,370
6300 Supplies & Materials	867,484	755,203	1,057,274	1,013,758	842,745
6400 Other Operating Expenditures	7,014	12,585	9,479	7,438	10,145
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
53 Total Data Processing Services	<u>3,669,274</u>	<u>3,876,516</u>	<u>4,171,647</u>	<u>3,938,022</u>	<u>4,123,999</u>
61 Community Services					
6100 Payroll costs	122,877	234,910	301,367	354,115	461,529
6200 Professional & Contracted Services	81,964	67,034	74,104	101,087	200,000
6300 Supplies & Materials	-	-	-	-	500
6400 Other Operating Expenditures	206	-	-	-	-
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
61 Total Community Services	<u>205,047</u>	<u>301,944</u>	<u>375,471</u>	<u>455,202</u>	<u>662,029</u>

Coppell Independent School District

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED GENERAL FUND 5-YEAR EXPENDITURE COMPARISON

Expenditures	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
71 Debt Service					
6100 Payroll costs	-	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-	-
6300 Supplies & Materials	-	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	-	128,134	128,223	128,131	139,000
6600 Capital Outlay	-	-	-	-	-
71 Total Debt Service	-	128,134	128,223	128,131	139,000
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	45,693,127	48,193,756	22,360,852	24,625,943	17,574,591
6300 Supplies & Materials	-	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
91 Total contracted Instructional Services	45,693,127	48,193,756	22,360,852	24,625,943	17,574,591
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	-	21,545	-	-	60,000
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
93 Total payments to fiscal agent/member	-	21,545	-	-	60,000
95 Payments to Juvenile Justice Alternative Education Program					
6100 Payroll costs	-	-	-	-	-
6200 Professional & Contracted Services	10,296	3,000	3,000	3,000	20,000
6300 Supplies & Materials	-	-	-	-	-
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
95 Total payments to JJAEP	10,296	3,000	3,000	3,000	20,000

Coppell Independent School District

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED GENERAL FUND 5-YEAR EXPENDITURE COMPARISON

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRE-CLOSE ACTUAL 2024-25	BUDGET 2025-26
Expenditures					
99 Other Governmental Charges					
6200 Professional & Contracted Services	562,968	581,387	610,853	626,139	632,945
Total Appropriated Expenditures	165,039,605	176,321,715	162,514,050	165,835,941	163,748,585

ESTIMATED FUND BALANCE

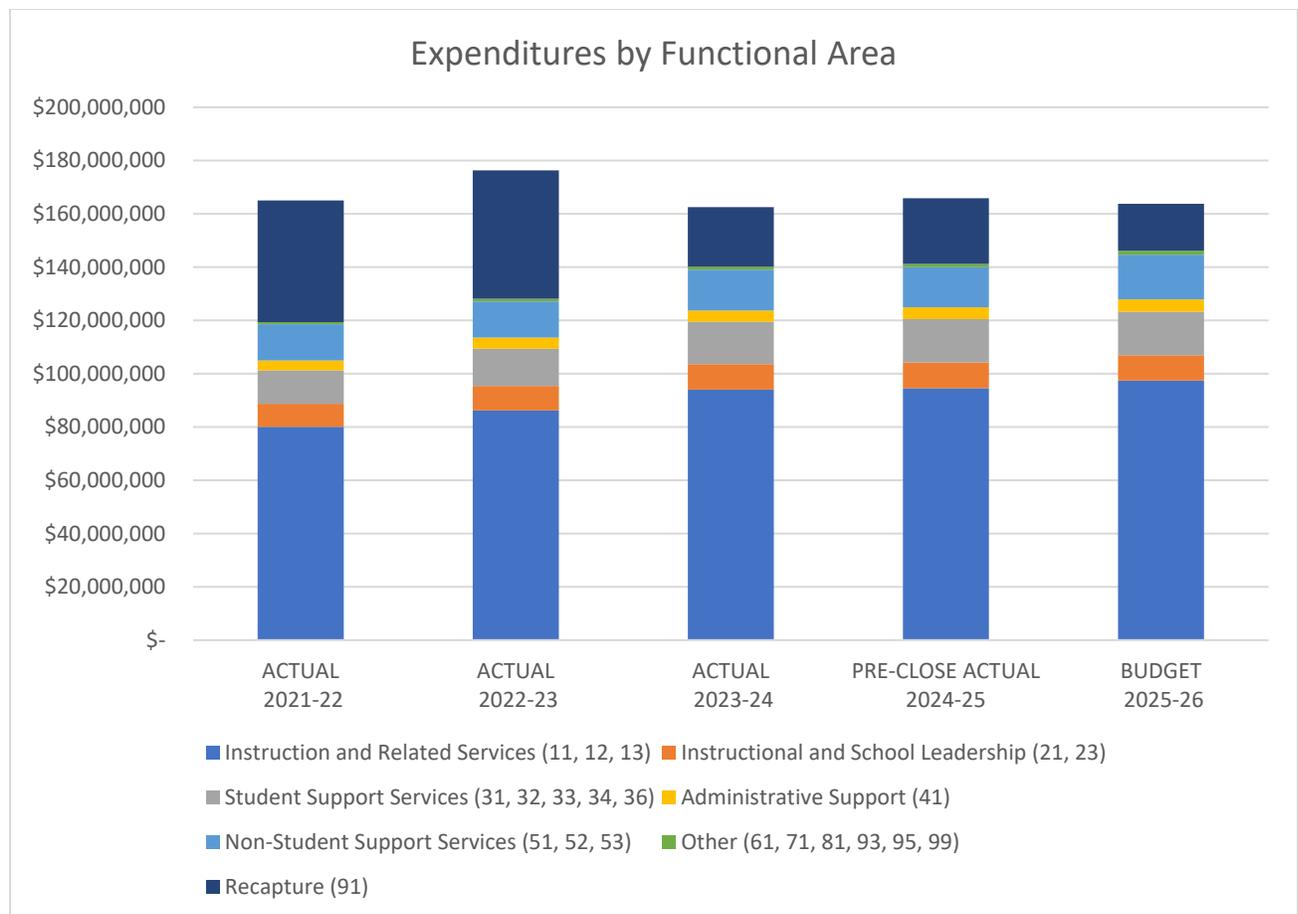
3600 Beginning Committed & Unassigned Fund Balance	78,469,116	78,890,012	78,974,166	72,436,414	65,415,650
Budgeted Increase (Decrease) in Fund Balance	420,896	84,153	(6,537,751)	(7,020,764)	(8,499,132)
3600 Ending Committed & Unassigned Fund Balance	\$78,890,012	\$78,974,166	\$72,436,414	\$65,415,650	\$56,916,518

Source: Annual Financial Audit Ex C-1 & G-1/general ledger

The district's budget on a functional area shows a large increase in instruction, due mainly to teacher pay raises through the Teacher Retention Allotment. Inflation has impacted all areas but accounts for a large increase in non-student support services, such as property insurance. Recapture is expected to decrease by nearly \$7 million due to property tax relief in the form of an increased homestead exemption.

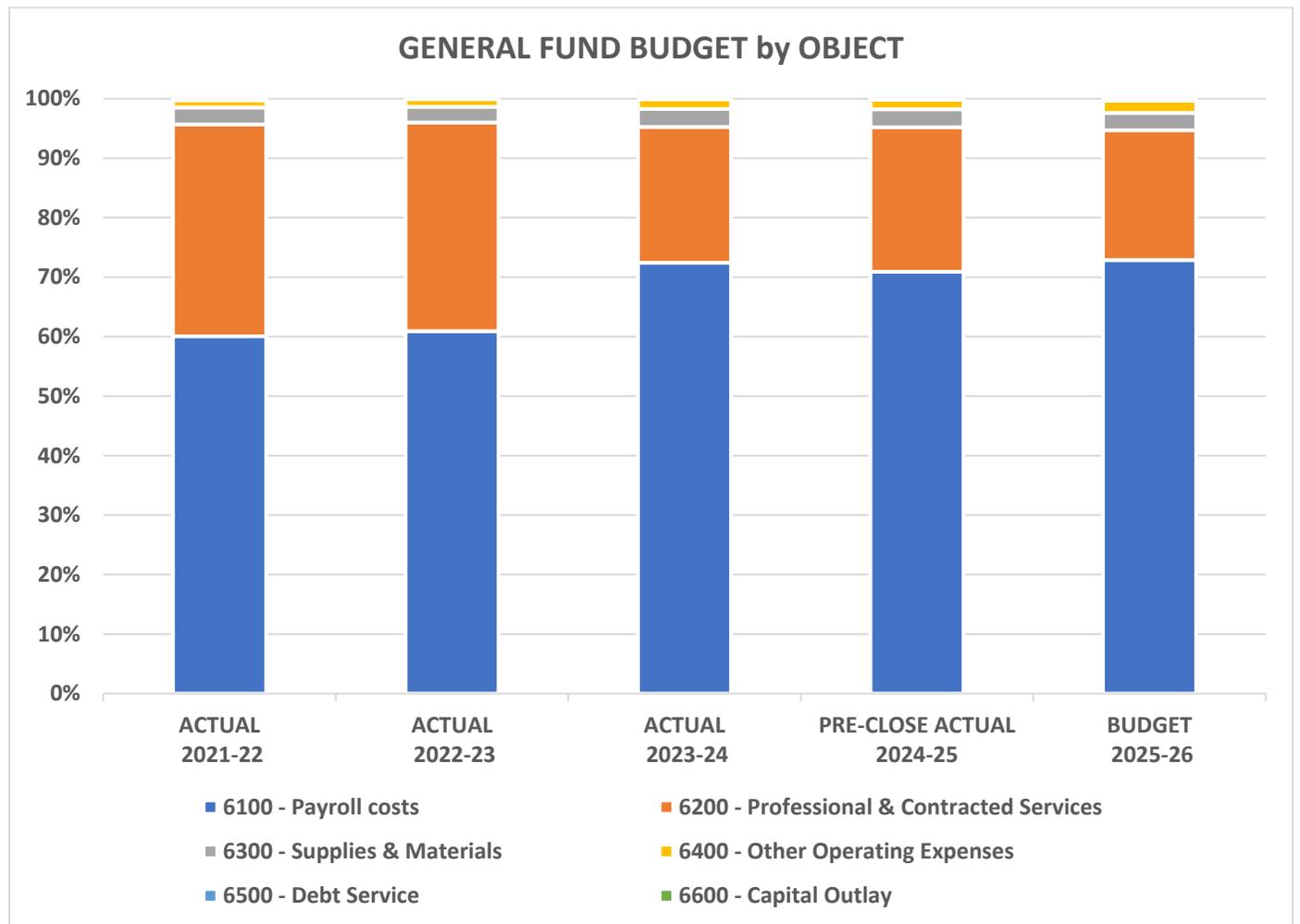
	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRE-CLOSE ACTUAL 2024-25	BUDGET 2025-26
Expenditures by Functional Area					
Instruction and Related Services (11, 12, 13)	\$80,034,331	\$86,209,477	\$94,040,666	\$94,585,806	\$97,422,008
Instructional and School Leadership (21, 23)	8,691,487	9,196,486	9,565,437	9,681,051	9,482,794
Student Support Services (31, 32, 33, 34, 36)	12,517,722	13,991,679	15,890,832	16,223,268	16,407,777
Administrative Support (41)	3,712,981	4,162,867	4,195,972	4,408,806	4,541,016
Non-Student Support Services (51, 52, 53)	13,611,646	13,531,440	15,342,745	15,098,595	16,806,425
Other (61, 71, 81, 93, 95, 99)	778,311	1,036,010	1,117,547	1,212,472	1,513,974
Recapture (91)	45,693,127	48,193,756	22,360,852	24,625,943	17,574,591
	165,039,605	176,321,715	162,514,050	165,835,941	163,748,585

Coppell Independent School District



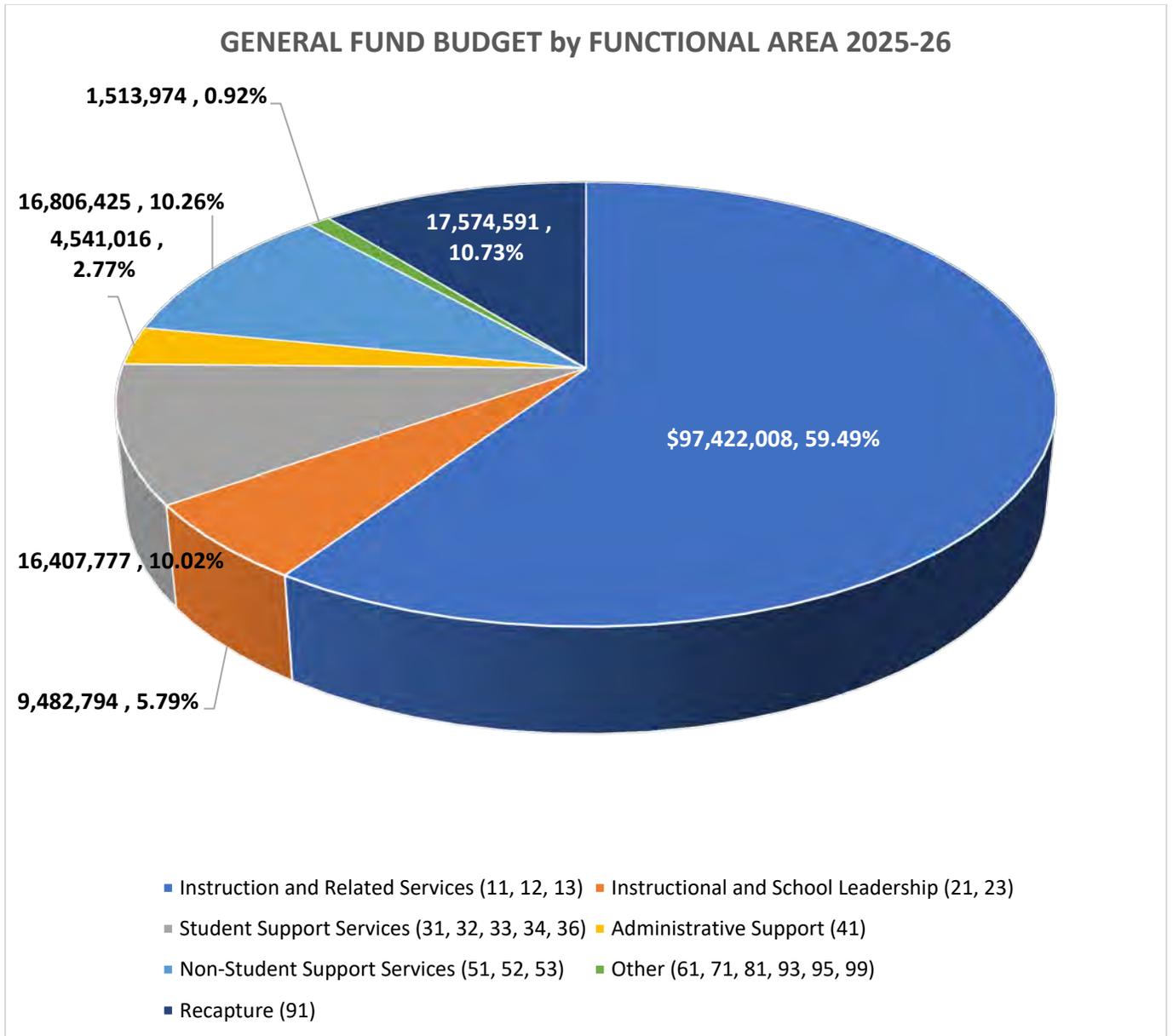
The district's budget by object code shows the growth in payroll expenditures over the past 5 years though the district made a concerted effort to reduce the growth of payroll expenditures for the past two years. The district's budget priority to pass on a cost-of-living increase to attract and retain employees impacted overall payroll costs as well as the state's Teacher Retention Allotment which increased teacher pay by 4+%. Professional and contracted services budget increased due to the transition of the maintenance department to a contracted service. This line is also impacted by a decrease in recapture.

Expenditures by Object	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET	%
	2021-22	2022-23	2023-24	ACTUAL 2024-25	2025-26	
6100 - Payroll costs	\$99,126,338	\$107,436,858	\$117,695,271	\$117,608,139	\$119,330,157	72.9%
6200 - Professional & Contracted Services	58,783,373	61,836,780	37,114,483	40,280,519	35,728,127	21.8%
6300 - Supplies & Materials	4,701,640	4,665,834	4,892,270	4,997,854	4,790,886	2.9%
6400 - Other Operating Expenses	1,992,250	2,254,109	2,683,579	2,699,047	3,335,415	2.0%
6500 - Debt Service	-	128,134	128,223	248,655	139,000	0.1%
6600 - Capital Outlay	436,005	-	224	1,727	425,000	0.3%
TOTAL:	165,039,605	176,321,715	162,514,050	165,835,941	163,748,585	100.0%



The 2025-26 budget shows that recapture comprises 10.7%, \$17,574,591, of budgeted expenditures and payroll comprises 72.9%. If recapture is removed, payroll expenditures comprise 81.6% of total expenditures.

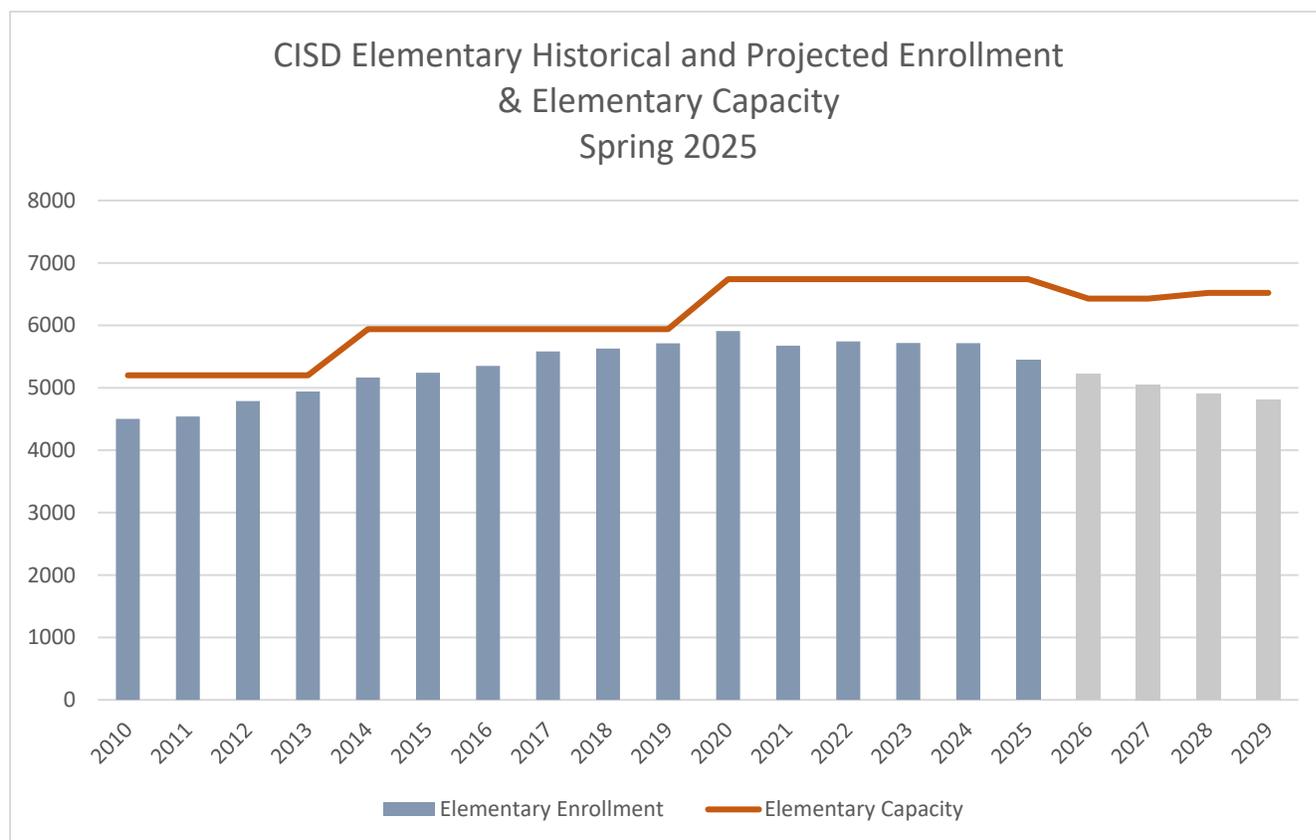
Expenditures by Object (excluding recapture)	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET	%
	2021-22	2022-23	2023-24	ACTUAL 2024-25	2025-26	
6100 - Payroll costs	\$99,126,338	\$107,436,858	\$117,695,271	\$117,608,139	\$119,330,157	81.6%
6200 - Professional & Contracted Services	13,090,246	13,643,024	14,753,631	15,654,576	18,153,536	12.4%
6300 - Supplies & Materials	4,701,640	4,665,834	4,892,270	4,997,854	4,790,886	3.3%
6400 - Other Operating Expenses	1,992,250	2,254,109	2,683,579	2,699,047	3,335,415	2.3%
6500 - Debt Service	-	128,134	128,223	248,655	139,000	0.1%
6600 - Capital Outlay	436,005	-	224	1,727	425,000	0.3%
TOTAL:	119,346,478	128,127,959	140,153,198	141,209,998	146,173,994	100.0%



Coppell Independent School District

The district adopted a deficit budget this year with the anticipation of continuing to address current costs and lack of additional state funding in the 2025-26 school year.

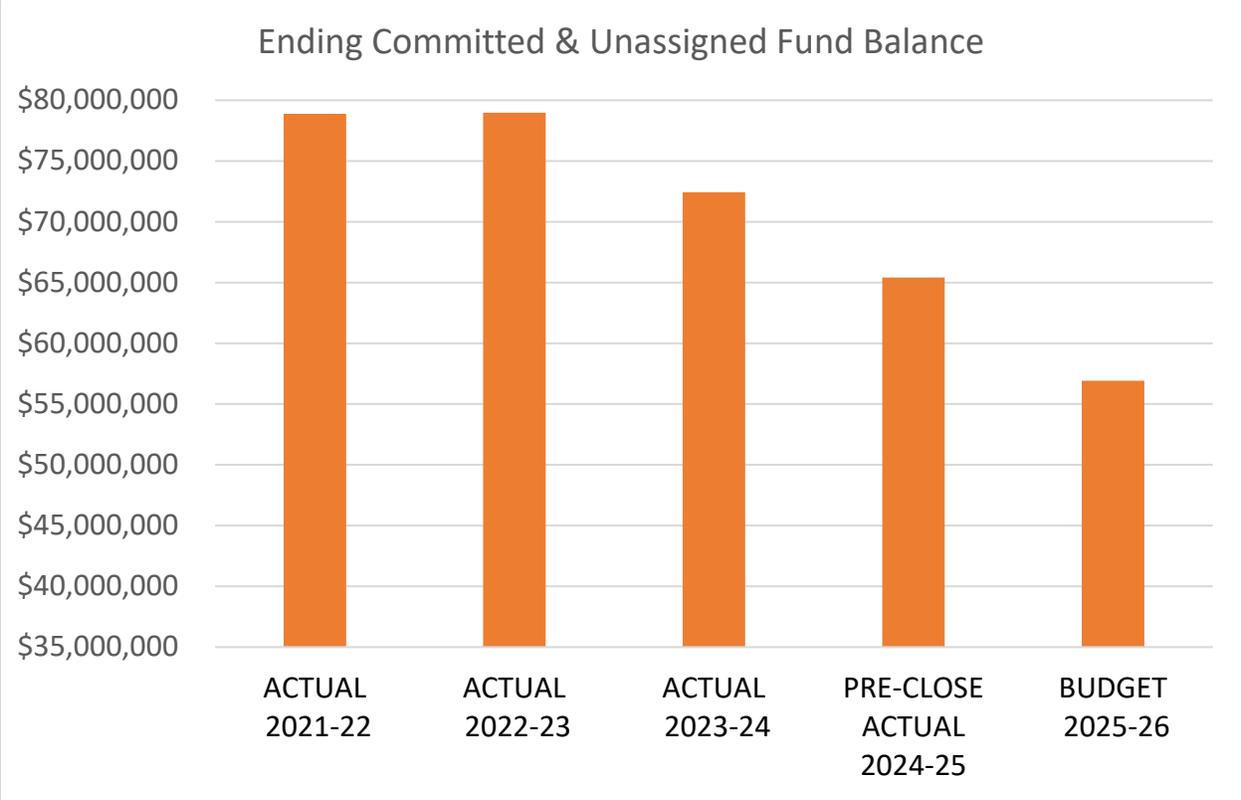
The district worked throughout the summer to recommend options for cost reductions. Some of these included reductions of overall positions through attrition, consolidation of schools to reduce overall costs, and operating expense reductions. District enrollment trends, current utilization of schools and staffing, and the impact on fund balance were all considerations. The Board of Trustees decided to consolidate New Tech High School into the Coppell High School building but did not choose to close an additional elementary school at this time despite the drop in elementary enrollment. The renovation of the 30+ year old elementary schools provides the district with the opportunity to not only update the campuses for current learning standards, including collaborative spaces and appropriate spaces for art and music instruction, but also provides the opportunity to add 4 flexible classroom spaces for pre-kindergarten to increase enrollment. This accounts for the slight increase in elementary capacity in the chart below. The decrease in capacity in 2026 is due to the closure of Pinkerton Elementary.



Source: Zonda Demographics Spring 2025

Coppell Independent School District

The district realized a deficit, a reduction of fund balance, at the end of the 2023-24 and 2024-25 school years despite significant interest earnings on tax revenue, one-time revenue from the sale of retired devices, and additional expense reduction. Work to contain expenditures is anticipated to continue throughout the 2025-26 and 2026-27 school years as the district targets a balanced budget. The district’s fund balance will provide support while the district implements cost reduction measures in a deliberate and measured manner to minimize the impact on employees and student achievement.



This graphic is another example of the way in which the district educates the community about the budget and tax rate.



Coppell Independent School District

A multi-year budget forecast for the General Fund has been created to provide visibility to budgetary issues and allow the district time to adjust before realizing a significant financial impact.

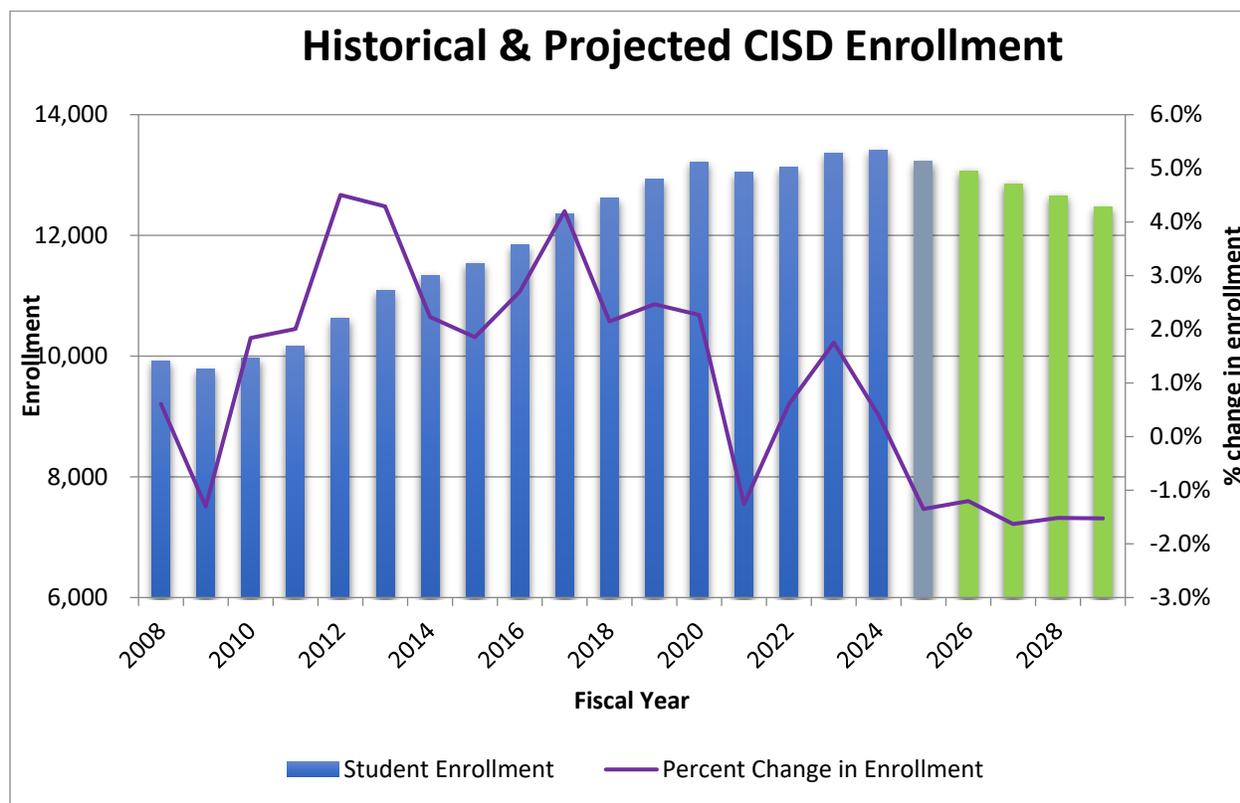
The General Fund forecast is based upon current school funding law and the following assumptions:

- Projected enrollment growth of -1.0% in FY26, -1.6% in FY27, -1.5% in FY28, and -1.5% in FY29
- Cost-of-living increase for teachers per Teacher Retention Allotment and other staff of 3%
- Increase in contracted service costs of 3%, specifically transportation, custodial, utilities.
- 8% growth in taxable property values
- Estimated savings of \$2.5million annually

The following three visuals show:

- the district’s historical and projected enrollment trend
- the trend of taxable assessed values
- the general fund projection based upon the assumptions detailed above.

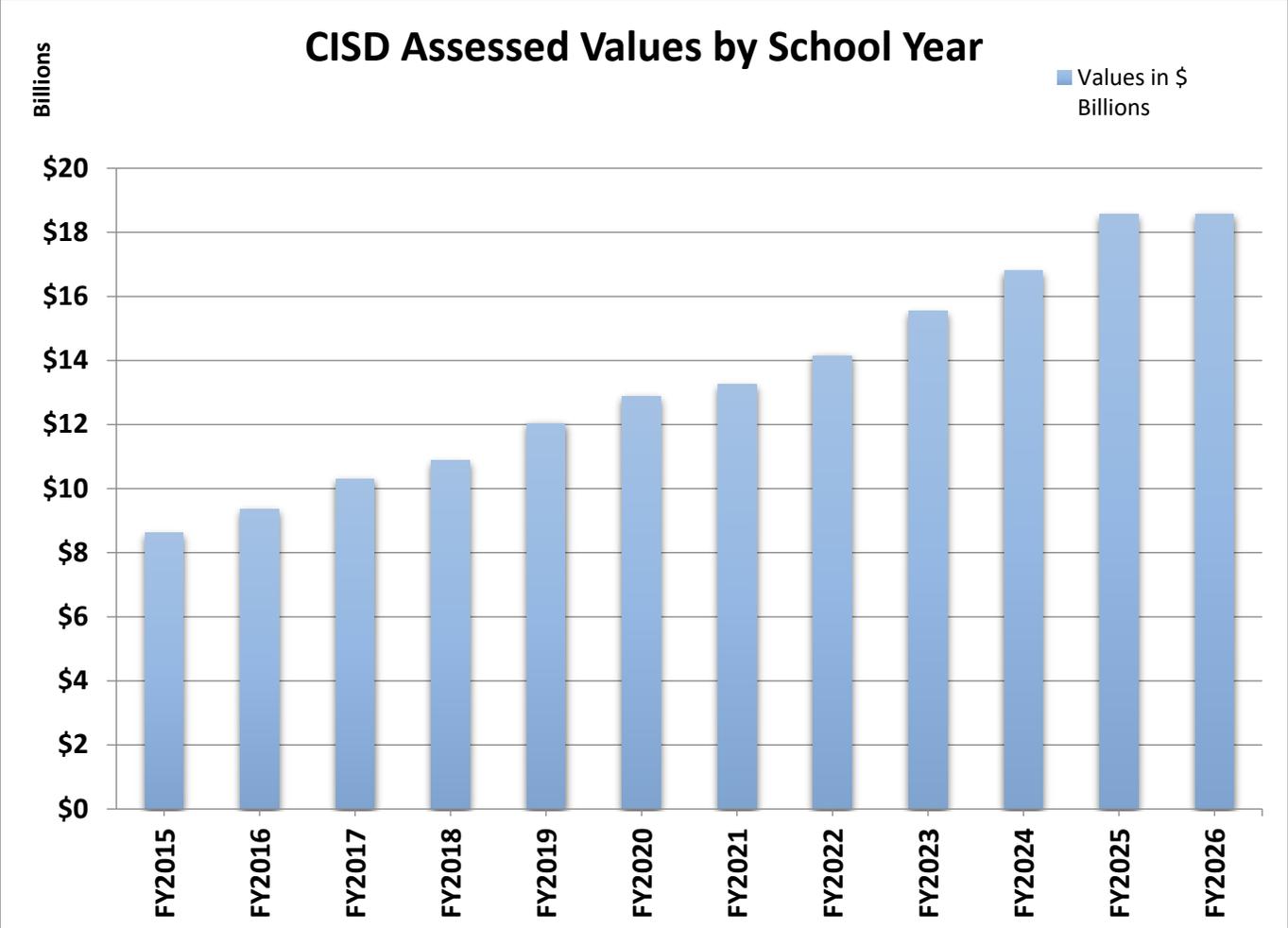
Historical and projected enrollment from 2008 – 2030 based upon the demographic projections from the spring of 2025.



Source: TEA – TAPR (PEIMS fall submission) and Zonda Demographics projection Spring 2025

Coppell Independent School District

Coppell ISD taxable assessed values have steadily increased. Despite the increase in the Homestead exemption to \$140,000 and the additional increase to \$200,000 for those over 65 or disabled, the district’s values still grew slightly.



The multi-year budget projection has been developed using the current state funding formula. Tax revenue increases based upon estimated growth in property values of 8%. State funding is based upon the current state funding formula and the budget assumptions described earlier. Recapture expense is a factor of tax revenue and the calculated funding that the district is allowed to keep based upon average daily attendance and other entitlements. Other revenue, such as interest income, facility rental income and athletic ticket revenue, is estimated to remain constant. The TRS On-behalf revenue is offset by a corresponding expenditure that varies proportionately with payroll expenditures. Federal SHARS revenue is estimated at the current reduced amount but could potentially be reduced further once final reimbursement parameters are set by the Texas Health and Human Services Commission.

Coppell Independent School District

The projection relies on the implementation of the multi-year balanced budget plan. Payroll expenditures are projected to decrease despite the cost-of-living increase for all staff due to lower enrollment and further district FTE reductions. Contracted services are driven by contracted terms and are expected to increase mainly to provide a cost-of-living increase for the associated labor. General supplies and other expenditures remain static.

The projection shows a decreasing deficit, based on implementation of the multi-year balanced budget plan through all years. The district and Board of Trustees must continue to work to address the current budget deficit and respond to the projection with further, sustainable, expense reductions to avoid a significant financial impact.

8% Growth of Assessed Taxable Values Current Law

Multi-Year Projection 8% Assessed Value Growth

	Pre-Audit Actuals 2024-2025	% Inc or (Decr)	Adopted Budget 2025-2026	% Inc or (Decr)	Projected Budget 2026-2027	% Inc or (Decr)	(Legislative Year) Projected Budget 2027-2028	% Inc or (Decr)	Projected Budget 2028-2029
Local Taxes - Current	\$135,000,000	-1%	\$133,339,798	3%	\$137,892,897	3%	\$142,644,175	3%	\$147,617,644
State Funding	9,748,880	-18%	8,017,351	-31%	5,529,299	3%	5,694,176	1%	5,726,136
Recapture	(27,899,534)	-37%	(17,574,591)	26%	(22,203,946)	22%	(27,186,169)	0%	(27,186,169)
Other Revenue	7,369,654	-7%	6,877,000	0%	6,877,000	0%	6,877,000	36%	9,377,000
TRS On-Behalf	6,607,472	2%	6,755,304	3%	\$6,930,942	3%	\$7,111,146	3%	\$7,296,036
Federal Funds SHARS	689,213	-82%	260,000	131%	600,000	0%	600,000	0%	600,000
Total Revenue Net of Recapture	\$131,515,685	5%	\$137,674,862	-1%	\$135,626,192	0%	\$135,740,328	6%	\$143,430,647
Payroll Cost	\$117,496,464	2%	\$119,330,157	3%	\$117,543,851	3%	\$116,495,991	3%	\$117,088,137
Contracted Service	16,418,413	11%	18,153,536	3%	18,337,642	3%	18,887,771	3%	19,454,404
General Supplies, Misc Operating & Cap Outlay	8,311,061	3%	8,551,301	0%	8,551,301	0%	8,551,301	0%	8,551,301
Lease	154,200		139,000		139,000		139,000		139,000
Total Expenditures	\$142,380,138	3%	\$146,173,994	-1%	\$144,571,794	0%	\$144,074,064	1%	\$145,232,842
Budget Surplus (Deficit)	(10,864,453)		(8,499,132)		(8,945,602)		(8,333,735)		(1,802,195)
Beginning Unassigned Fund Balance*	69,180,887		60,316,434		54,317,302		47,871,699		42,037,964
Projected Unexpended Funds & add'l revenue	2,000,000		2,500,000		2,500,000		2,500,000		2,500,000
Ending Unassigned Budgeted Fund Balance	\$60,316,434		\$54,317,302		\$47,871,699		\$42,037,964		\$42,735,769
=Taxes+State Aid-Recapture	\$116,849,346		\$123,782,558		\$121,218,250		\$121,152,182		126,157,611
Diff Between Yr			6,933,212		(2,564,308)		(66,068)		5,005,429

ASSUMPTIONS:

Assumes approx 8% growth in assessed values each year

2024-2025 RADA 12,553

2025-2026 RADA 12,416 (13,074 X 96% attendance - adjustment for PreK)

2026-2027 RADA 12,211 (12,861 x 96% attendance - adjustment for PreK)

2027-2028 RADA 12,024 (12,666 x 96% attendance - adjustment for PreK)

2028-2029 RADA 11,839 (12,473 x 96% attendance - adjustment for PreK)

Teacher Retention Allotment or 3% raise annually 6100's; no increase 6400 & 6600 annually in Misc cost and capital outlay

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

Enrollment estimates based upon most recent demographic study,

Includes new open enrollment students

Refined Average Daily Attendance (RADA) is based on the number of days of instruction in the school year.

Eligible days of attendance divided by day of instruction.

Coppell Independent School District

Food Service Fund

The Food Service Fund, also referred to as the Child Nutrition Fund, is where revenues and expenditures are recorded for the school lunch and breakfast programs. Revenues received from this fund include lunch and breakfast sales, and federal grants. This fund is classified as a Special Revenue Fund by the Texas Education Agency.

The following schedule shows 4 years of historical revenues and expenditures and the current year budgeted revenues and expenditures.

In 2021-22, the district split the Food Service program into two funds to separate the operations of the district underneath the National School Lunch Program (NSLP) from that outside the NSLP. The presentation of the financials includes both funds for comparison purposes.



Coppell Independent School District

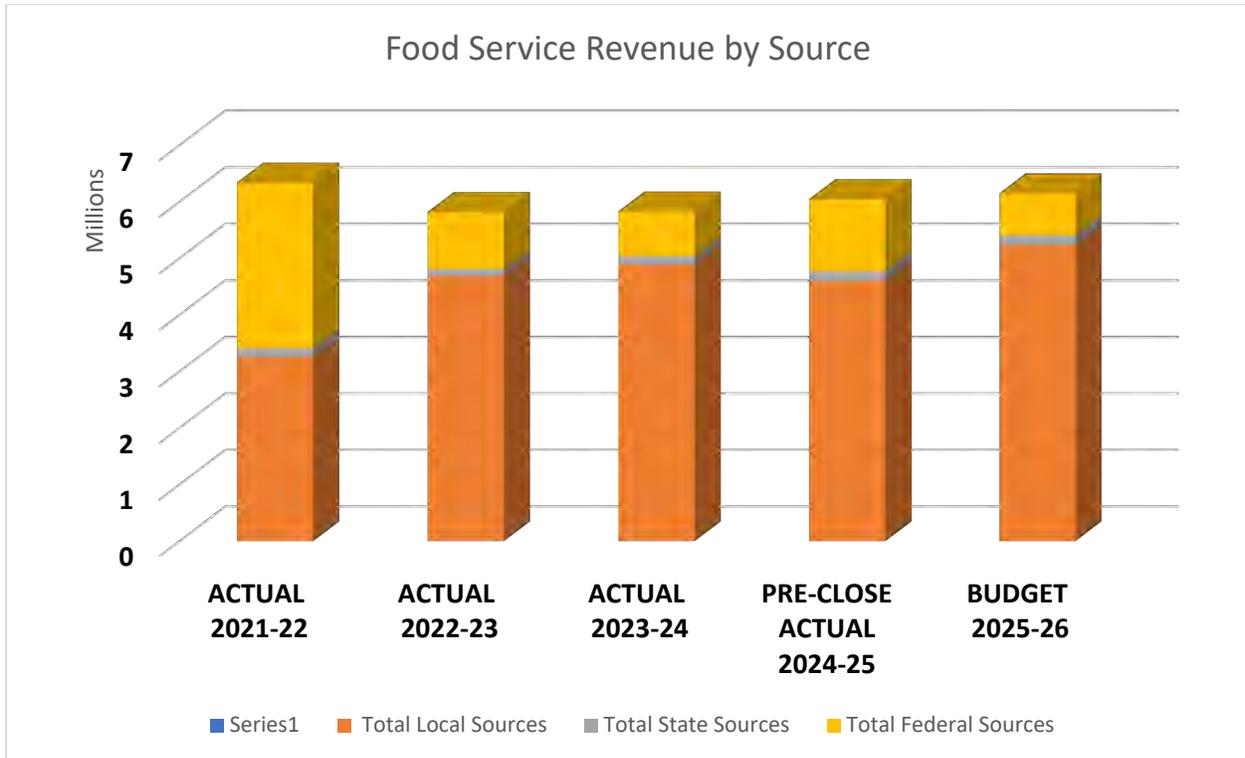
COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED FOOD SERVICE FUND 240 & 482 BUDGET 5 YEAR BUDGET COMPARISON

Estimated Revenue Sources	ACTUAL	ACTUAL	ACTUAL	PRE-CLOSE	BUDGET
	2021-22	2022-23	2023-24	2024-25	2025-26
		^240/482	^240/482	^240/482	^240/482
5700.00 Local Sources					
5751.00 Food Service Activity	3,225,475	4,606,377	4,717,206	4,532,654	5,198,063
5744.00 Gifts and Bequests	-	3,244	11,806	5,192	-
5749.00 Miscellaneous Revenue	22,372	16,661	62,634	13,405	20,000
5754.00 Interfund Revenue; Catering	10,635	11,135	13,301	5,988	-
5742.00 Interest Earnings	2	54,557	87,304	52,139	25,000
Total Local Sources	3,258,486	4,691,974	4,892,251	4,609,378	5,243,063
5800.00 State Sources					
5829.00 Misc. State Program Revenues	7,105	13,492	9,547	11,972	-
5831.00 TRS/TRS-Care On-Behalf Payments	107,231	110,658	143,053	158,950	167,404
5836.00 State Revenue	45,000	-	1,164	-	-
Total State Sources	159,336	124,150	153,765	170,922	167,404
5900.00 Federal Sources					
5921.00 School Breakfast Program	287,576	76,137	78,338	66,883	72,365
5922.00 National School Lunch Program	1,855,229	555,910	451,859	437,456	417,252
5923.00 U.S.D.A. Donated Commodities	197,011	234,099	143,251	191,933	170,000
5929.00 Other Federal/Supply Chain Assistance Grant	585,992	141,729	115,230	574,988	85,000
Total Federal Sources	2,925,808	1,007,875	788,678	1,271,260	744,617
Total Budgeted Revenue Sources	6,343,630	5,823,999	5,834,694	6,051,560	6,155,084
Expenditures					
35 Food Services					
6100 Payroll costs	2,248,308	2,268,940	2,632,992	2,682,476	2,909,193
6200 Professional & Contracted Services	326,130	382,776	424,664	354,468	431,528
6300 Supplies & Materials	2,652,995	2,373,106	2,700,806	2,424,729	2,628,880
6400 Other Operating Expenses	14,960	8,476	7,550	18,501	16,000
6500 Debt Service	-	2,037	2,040	2,040	-
6600 Capital Outlay	6,730	25,510	727,831	-	20,000
35 Total Food Services	5,249,123	5,060,845	6,495,883	5,482,214	6,005,601
Total Appropriated Expenditures	\$5,249,123	\$5,060,845	\$6,495,883	\$5,482,214	\$6,005,601
7000/890 Net Other Sources/(Other Uses)	6,731				-
Estimated Fund Balance					
3450 Beginning Fund Balance	(\$86)	\$1,101,152	\$1,864,306	\$1,203,117	\$1,772,463
Budgeted Increase (Decrease) in Fund Balance	1,101,238	763,154	(661,189)	569,346	\$149,483
3540 Budgeted Ending Fund Balance	\$1,101,152	\$1,864,306	\$1,203,117	\$1,772,463	\$1,921,946

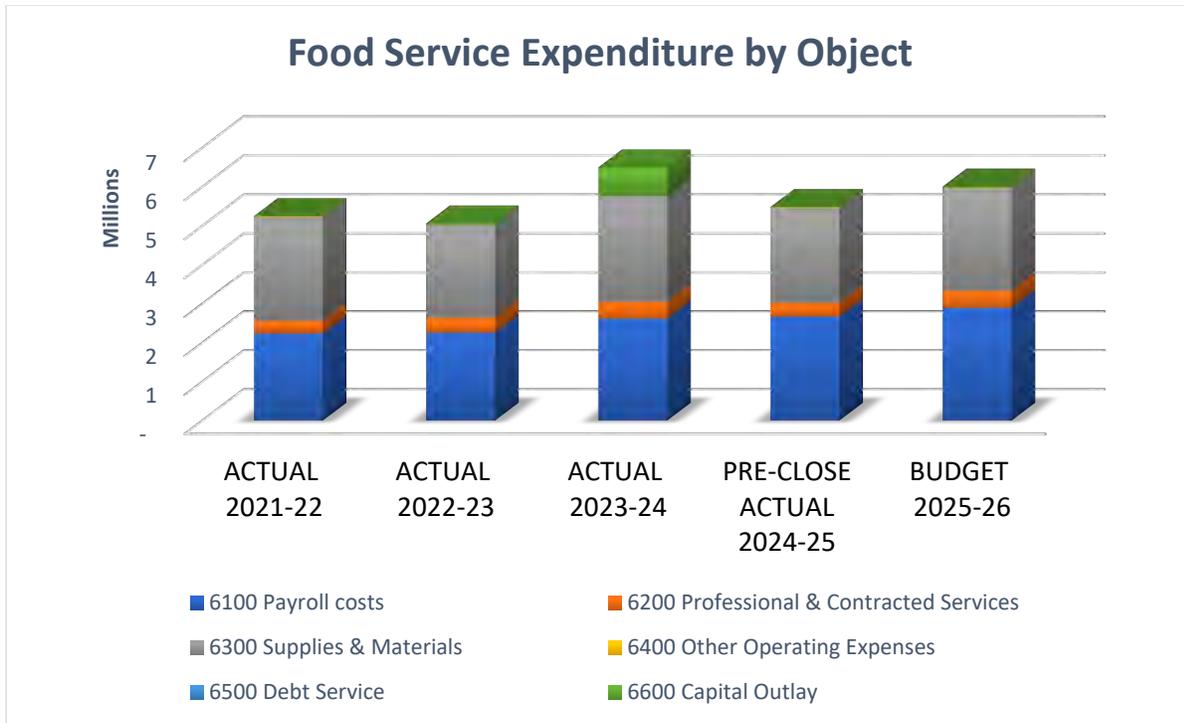
Source: Annual Financial Audit, Exhibit J-3; general ledger
Food Service fund split between 240 & 482 in FY22 and onwards

Coppell Independent School District

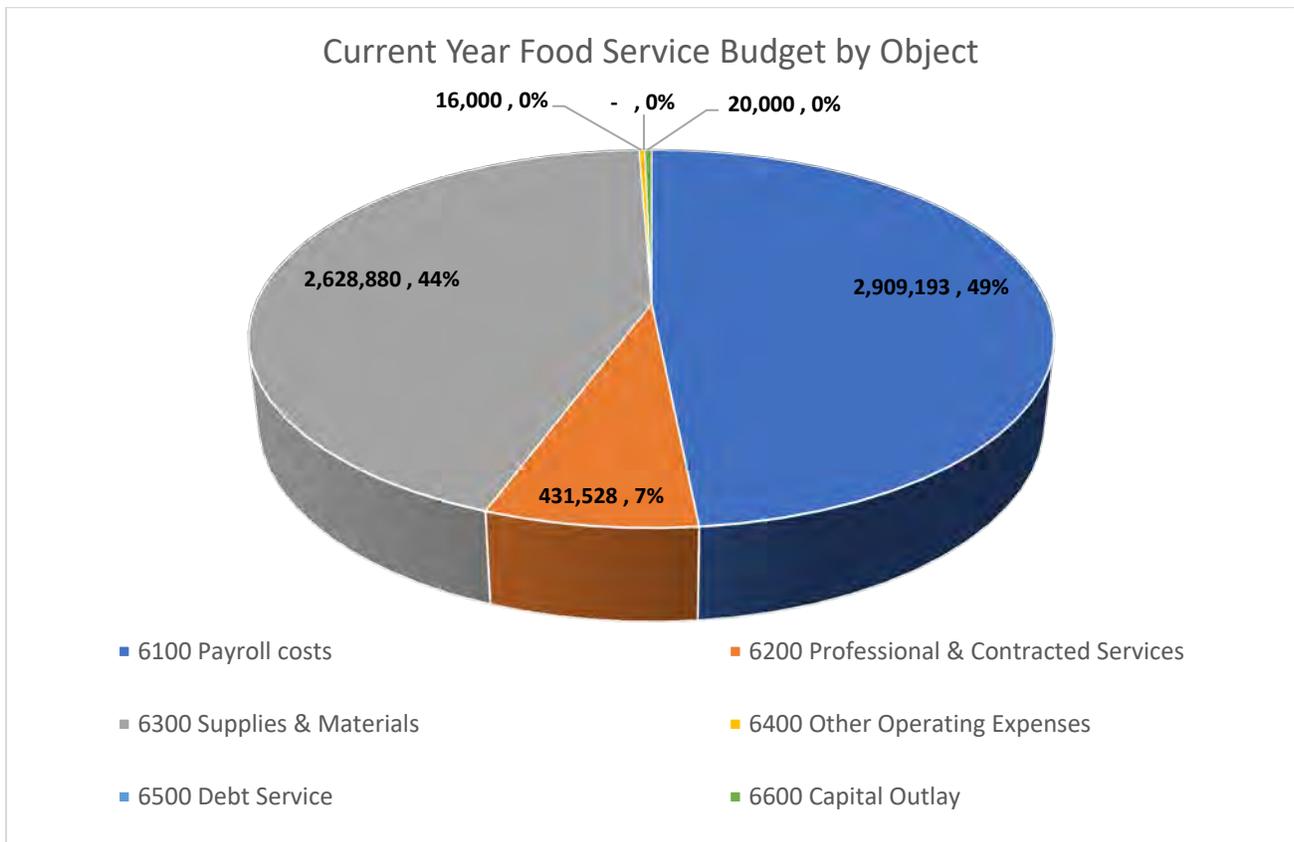
The following chart compares the budgeted food service revenue by source to the prior four years. The majority of funding is generated through local meal revenue. The reimbursement revenue for the National School Lunch Program was significantly higher during the covid years due to increased participation in the program.



The following chart compares budgeted food service expenditures to the prior four years, split by area of the expenditure. Note that in 2023-24 the food service department was required to reinvest a portion of its fund balance into the program which it did through the purchase of capital equipment. Otherwise, the expense for each object area is consistent from year to year.



The current food service budget is detailed below. Payroll expenses will total about 49% of the entire budget with supplies, including food, totaling about 44% of the budget.



Coppell Independent School District

Debt Service Fund

The Debt Service Fund contains monies that are restricted to pay principal and interest on debt incurred through the sale of bonds or refunding of bonds. The proceeds from bond sales are used to finance long-term improvements to school buildings as well as equip schools. The district currently maintains a very strong credit rating of AA+ from Standard and Poor's. In addition, Fitch Ratings issued CISD a rating of AA+ and Moody's issued CISD a rating of Aa1 which were reaffirmed in 2025.

The district receives federal funds annually to defray the interest cost on the Qualified School Construction Bonds and State Aid for the property taxes lost due to the additional homestead exemptions granted by the State between 2015-2023.

The Texas Education Code §45.0031(a) specifies that a school district can issue unlimited tax bonds provided that it demonstrates to the attorney general its projected ability to pay the principal and interest on the proposed bonds and all previously issued bonds from a debt service tax rate of not more than \$0.50 per \$100 of assessed valuation (the "50 cent test").

TEC §45.0031(b) defines that the district may use the most recent taxable value of property in the district, combined with state assistance to which the district is entitled under Education Code Chapter 46 or 48 that may be lawfully used for the payment of bonds.

The district must submit to the attorney general a certification of the district's projected taxable value prepared by a registered, certified professional appraiser who has demonstrated professional experience in projecting taxable values or who can obtain any necessary assistance from an experienced person.

Coppell Independent School District

The following schedule shows 4 years of historical revenues and expenditures and the current year budgeted revenues and expenditures.

COPPELL INDEPENDENT SCHOOL DISTRICT PROPOSED DEBT SERVICE BUDGET 5-YEAR BUDGET COMPARISON

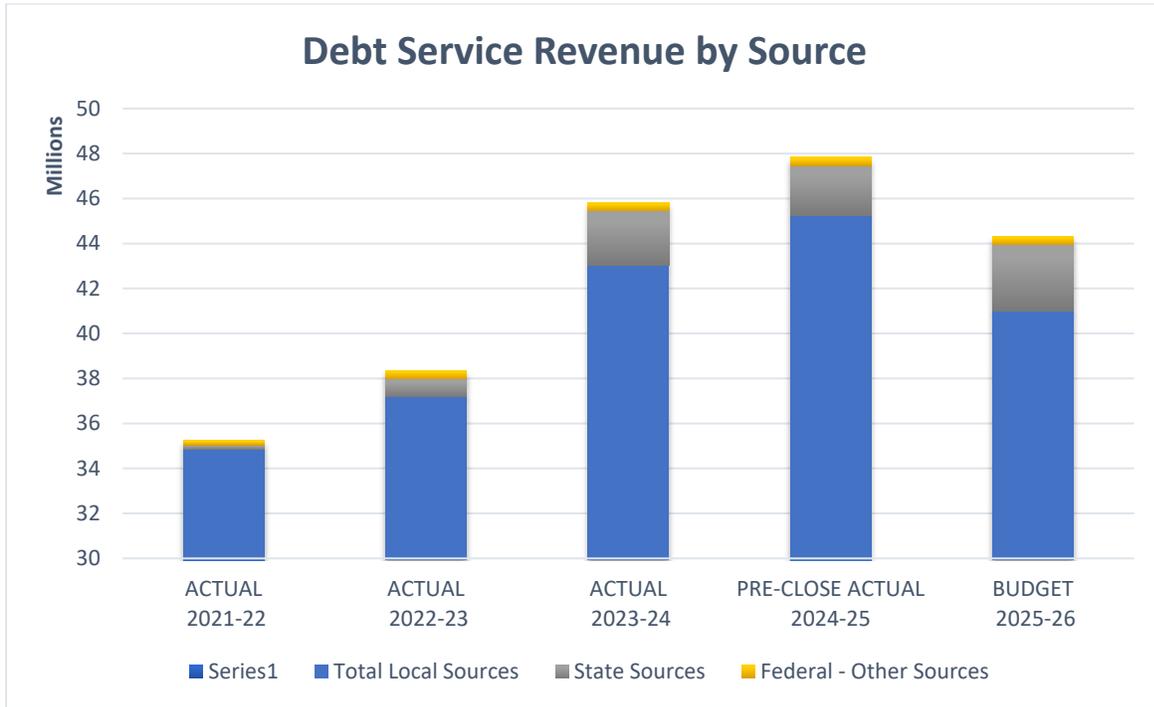
Estimated Revenue Sources	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRE-CLOSE ACTUAL 2024-25	BUDGET 2025-26
5700 Local Sources					
5711 Taxes, Current Year Levy	\$34,562,576	\$35,781,389	\$41,159,679	\$44,040,146	\$39,990,333
5712 Taxes, Prior Years	(15,771)	(70,002)	(119,262)	(508,896)	-
5719 Penalties, Interest, Other Tax Revenues	118,171	105,005	116,967	130,058	-
5740 Interest Earnings & Other Local	193,521	1,371,281	1,862,117	1,561,312	1,000,000
Total Local Sources	34,858,497	37,187,673	43,019,501	45,222,620	40,990,333
5800 State Sources	192,271	798,131	2,428,973	2,229,413	2,955,749
5900 Federal - Other Sources	193,198	376,964	376,964	376,964	376,964
Total Budgeted Revenue Sources	\$35,243,966	\$38,362,768	\$45,825,438	\$47,828,997	\$44,323,046
Expenditures					
71 DEBT SERVICE					
6100 Payroll costs	-	-	-	-	-
6200 Professional & Contracted Services	-	-	-	-	-
6300 Supplies & Materials	-	-	-	-	-
6400 Other Operating Expenses	-	-	-	-	-
6500 Debt Service	35,350,555	35,943,713	44,527,568	41,581,268	44,144,540
6600 Capital Outlay	-	-	-	-	-
Total Appropriated Expenditures	35,350,555	35,943,713	44,527,568	41,581,268	44,144,540
Net Other Financing Sources (Uses)	-	939	(2,993,123)	1,261,483	-
Estimated Fund Balance					
3420 Budgeted Beginning Fund Balance	10,799,797	10,693,208	13,113,203	11,417,949	18,927,161
Budgeted Increase (Decrease) in Fund Balance	(106,589)	2,419,995	(1,695,253)	7,509,211	178,506
3420 Estimated Ending Fund Balance	\$10,693,208	\$13,113,203	\$11,417,949	\$18,927,161	\$19,105,667

Source: Annual Financial Audit, Schedule J-4

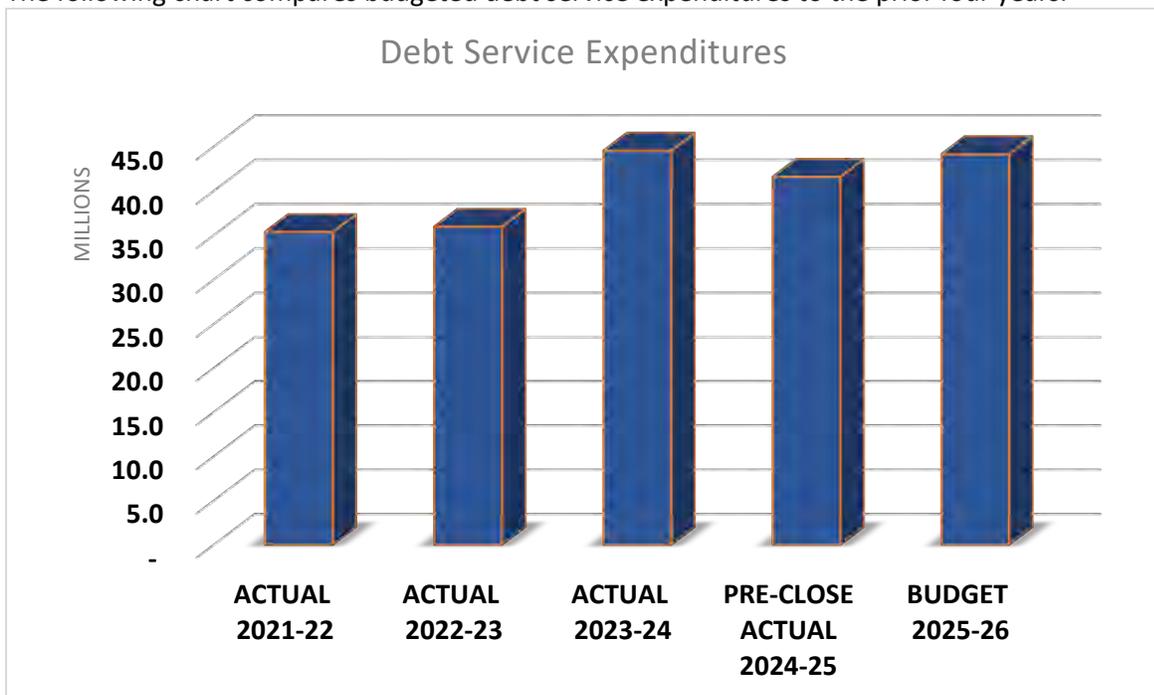
It was the district's intention to utilize excess fund balance to defease debt in early 2025. However, the district was advised to not pursue defeasance due to potential legislation. The district intends to utilize fund balance to offset a portion of the next sale of bonds to better manage the tax rate.

Coppell Independent School District

The following chart compares the budgeted revenue for the debt service fund, by source, to the prior four years.



The following chart compares budgeted debt service expenditures to the prior four years.



OPEB (Other Post-Employment Benefit) Liability

The district participates in the Texas Public School Retired Employees Group Insurance Program (TRS Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. TRS-Care provides basic health insurance coverage at no cost to all retirees from public schools and other educational districts who are members of the TRS pension plan.

As of August 2024, the district reported a liability of \$18,667,486 for its proportionate share of the TRS’s net OPEB liability. This liability reflects a reduction for State OPEB support provided to the district.

<i>District’s proportionate share of the collective Net OPEB Liability</i>	<i>\$18,667,486</i>
<i>State’s proportionate share that is associated with the district</i>	<u><i>\$22,525,191</i></u>
TOTAL	<i>\$41,192,677</i>

The net OPEB liability was measured as of August 31, 2022, and rolled forward to August 31, 2023. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The district’s proportion of the net OPEB liability was based on the district’s contributions to the OPEB plan relative to contributions of all employers to the plan for the year September 1, 2022, through August 31, 2023.

On August 31, 2023, the district’s proportion of the collective net OPEB liability was 0.0843221090%, which was a decrease of 0.0003731817% from its proportion measured as of August 31, 2022.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds and expenditure of specific revenue sources that are legally restricted or committed by the Board of Trustees. Funds classified as special revenue funds include federal and state grants, campus activity funds and other local grants.

The Board of Trustees must adopt the budget for the General Operating, Food Service, and Debt Service funds only. The budgets for the special revenue funds presented are included for informational purposes only.

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2025-2026**

Fund	ESEA, Title I, Part A 211	IDEA Part B, Formula 224	Idea Part B, Preschool 225
Estimated Revenue Sources	2025-2026	2025-2026	2025-2026
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	234,944	1,927,135	29,385
Total Budgeted Revenue Sources	\$ 234,944	1,927,135	29,385
Total Expenditures			
11 Instruction	215,880	111,869	29,385
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	-	16,000	-
21 Instructional Leadership	12,564	-	-
23 School Leadership	-	-	-
31 Guidance, Counseling & Evaluation Services	-	1,799,266	-
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	6,500	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$ 234,944	1,927,135	29,385

COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2025-2026
(Continued)

Fund	Career & Technology 244	ESEA, Title II, Part A 255	Title III LEP Funds 263
Estimated Revenue Sources	2025-2026	2025-2026	2025-2026
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	63,003	171,099	226,435
Total Budgeted Revenue Sources	\$63,003	\$171,099	\$226,435
Total Expenditures			
11 Instruction	63,003	28,216	134,435
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	-	129,111	-
21 Instructional Leadership	-	13,772	-
23 School Leadership	-	-	-
31 Guidance, Counseling & Evaluation Services	-	-	-
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	92,000
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$63,003	\$171,099	\$226,435

COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2025-2026
(Continued)

Fund	Title III LEP Funds Immigrant 263	Title IV LEP Summer/ Other 289	Instructional Materials Allotment 410 estimated
Estimated Revenue Sources	2025-2026	2025-2026	2025-2026
Local	\$ -	\$ -	\$ -
State	-	-	1,200,000
Federal	93,746	17,953	
Total Budgeted Revenue Sources	\$93,746	\$17,953	\$1,200,000
Total Expenditures			
11 Instruction	88,246	16,525	1,200,000
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	-	-	-
21 Instructional Leadership	-	1,428	-
23 School Leadership	-	-	-
31 Guidance, Counseling & Evaluation Services	-	-	-
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	5,500	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$93,746	\$17,953	\$1,200,000

Coppell Independent School District

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2025-2026
(Continued)**

Fund	SBOE		Memorandum Total 2025-2026
	Approved - Instruct. Mat. Allotment - 410 (740) estimate 2025-2026	Open Educational Resources Allotment - 410 (741) estimate 2025-2026	
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	1,019,480	241,460	2,460,940
Federal	-	-	2,763,700
Total Budgeted Revenue Sources	\$1,019,480	\$241,460	\$5,224,640
Total Expenditures			
11 Instruction	1,019,480	241,460	3,148,499
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	-	-	145,111
21 Instructional Leadership	-	-	27,764
23 School Leadership	-	-	-
31 Guidance, Counseling & Evaluation Services	-	-	1,799,266
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	104,000
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$1,019,480	\$241,460	\$5,224,640

Coppell Independent School District

Capital Funds

Capital project fund budgets are detailed below by proposition.

Bond Funds 2025-26		
	Life-to-Date FY 2025	Budgeted LTD 2026
FUND 638/642 - Proposition A		
Bond Revenue		
LTD Issue (beginning)	\$58,368,000	\$124,357,565
Original Issue	60,400,000	
Interest Earnings	5,589,565	2,000,000
Total Life to Date Revenue (ending)	<u>\$124,357,565</u>	<u>\$126,357,565</u>

Bond Funds 2025-26		
	Life-to-Date FY 2025	Budgeted LTD 2026
FUND 638/642 - Proposition A		
Bond Expenditures Summary		
Expenditures Life-to-Date as of Prior Year End	\$19,452,830	
Expenditures Fiscal Year	55,012,278	49,892,456
Total Expenditures	<u>\$74,465,109</u>	<u>\$49,892,456</u>

Bond Funds 2025-26		
	Life-to-Date FY 2025	Budgeted LTD 2026
FUND 639/643 - Proposition B		
Bond Revenue		
LTD Issue (beginning)	\$7,780,000	\$15,528,219
Original Issue	7,600,000	
Interest Earnings	148,219	300,000
Total Cash on Hand (ending)	<u>\$15,528,219</u>	<u>\$15,828,219</u>

Bond Funds 2025-26		
	Life-to-Date FY 2025	Budgeted LTD 2026
FUND 639/643 - Proposition B		
Bond Expenditures Summary		
Expenditures Life-to-Date as of Prior Year End	\$6,566,626	
Expenditures Fiscal Year	1,171,783	7,789,810
Total Expenditures	<u>\$7,738,409</u>	<u>\$7,789,810</u>

Bond Funds 2025-26		
	Life-to-Date FY 2025	Budgeted LTD 2026
FUND 640 - Proposition C		
Bond Revenue		
LTD Issue (beginning)	\$2,931,000	\$3,154,106
Original Issue	0	
Interest Earnings	223,106	20,000
Total Cash on Hand (ending)	<u>\$3,154,106</u>	<u>\$3,174,106</u>

Bond Funds 2025-26		
	Life-to-Date FY 2025	Budgeted LTD 2026
FUND 640 - Proposition C		
Bond Expenditures Summary		
Expenditures Life-to-Date as of Prior Year End	\$1,618,989	
Expenditures Fiscal Year	425,804	1,109,313
Total Expenditures	<u>\$2,044,793</u>	<u>\$1,109,313</u>

Bond Funds 2025-26		
	Life-to-Date FY 2023	Budgeted 2024
FUND 641/644 - Proposition D		
Bond Revenue		
LTD Issue (beginning)	\$4,942,000	\$9,441,120
Original Issue	4,000,000	
Interest Earnings	499,120	200,000
Total Cash on Hand (ending)	<u>\$9,441,120</u>	<u>\$9,641,120</u>

Bond Funds 2025-26		
	Life-to-Date FY 2025	Budgeted LTD 2026
FUND 641/644 - Proposition D		
Bond Expenditures Summary		
Expenditures Life-to-Date as of Prior Year End	\$775,394	
Expenditures Fiscal Year	4,564,555	4,101,170
Total Expenditures	<u>\$5,339,950</u>	<u>\$4,101,170</u>

Interest Earnings are subject to Arbitrage/Yield Restriction payments due to IRS. All earnings may not be available to spend on capital projects. Summary totals may differ from project totals due to rounding.

Capital Project Expenditures by Proposition are detailed on the next page. The remaining cash on hand from the 2016 bond authorization was required to be spent and was spent on projects under the 2023 bond.

Coppell Independent School District

Bond Funds		2023 Authorized	\$	269,584,000		TOTAL
FUND 638/642 - Proposition A	Project #	Project Name	Life to Date as of end of FY2025	Project Expenses 2016 Bond Funds	LIFE TO DATE as of end of FY	
Bond Expenditures by Project						
	61001	CHS FINE ARTS REHEARSAL	\$13,871,419	\$1,719,677	\$15,591,096	
	61003	NT CONSTRUCTION RENOVATION	\$29,250		\$29,250	
	61004	CHS9 AUDITORIUM RENO	\$117,203	\$9,158	\$126,361	
	61044	CMS NORTH NEW STEM LABS & FINE ARTS	\$1,453,561		\$1,453,561	
	61011	CHS RENO & EQUIP FOR CTE	\$247,356	\$159,302	\$406,658	
	61107	LAKESIDE ELEMENTARY RENO	\$797,191		\$797,191	
	61110	VALLEY RANCH ELEMENTARY RENO	\$27,518,471	\$1,802,280	\$29,320,751	
	61201	ADA ACCESSIBILITY IMPROVEMENTS	\$8,027		\$8,027	
	61202	ART & MUSIC EQUIPMENT	\$857,305	\$193,350	\$1,050,655	
	61203	CLASS & OFFICE FURNITURE	\$1,473,110	\$83,594	\$1,556,703	
	61204	CONCRETE PKING, SIDEWALKS, DRIVES	\$656,043		\$656,043	
	61205	ELEMENTARY TRACK RESURFACING	\$148,895		\$148,895	
	61206	ENERGY MGMT CONTROLS	\$236,632	\$1,224,659	\$1,461,291	
	61207	FIRE ALARM, PA, CLOCK SYSTEM		\$7,928	\$7,928	
	61208	FOUNDATION, DRAINAGE, PL	\$121,576		\$121,576	
	61209	HVAC LIFE-CYCLE REPLACE-	\$196,478		\$196,478	
	61210	INTERIOR FINISHES - ELEM REFRESH	\$11,607,555	\$407,174	\$12,014,729	
	61211	KITCHEN EQUIPMENT	\$160,626	\$0	\$160,626	
	61212	PLAYGROUNDS & SHADE COVERS	\$4,175,372	\$705,549	\$4,880,921	
	61213	ROOF REPLACEMENTS	\$6,527,449	\$39,341	\$6,566,791	
	61215	LIBRARY BOOKS	\$339,520	\$249,141	\$588,661	
	61216	FENCING	\$94,600		\$94,600	
	61217	GYM FLOORING	\$310,349		\$310,349	
	61218	MECHANICAL, ELEC, PLUMB REPLACEMENTS	\$5,111		\$5,111	
	61415	SECURITY CAMERAS, DATASTORAGE	\$2,650,028	\$3,595,207	\$6,245,236	
	61416	DOOR ACCESS SYSTEMS, ANTENNA	\$33,128	\$959,433	\$992,561	
	61419	BUILDING HARDING, DOOR HARDWARE	\$3,864		\$3,864	
	61423	VEHICLES - BUSES & SERVICE VEHICLES	\$233,071	\$2,132,520	\$2,365,591	
	61424	EQUIPMENT & FURNISHINGS	\$80,249		\$80,249	
	61430	TENNIS COURT RESURFACINT	\$23,149		\$23,149	
	61431	CMS NORTH FIELD TURF & TRACK	\$488,550		\$488,550	
Total Expenditures			\$74,465,136	\$13,288,314	\$87,753,449	

Bond Funds		2023 Authorized	\$	39,472,000		TOTAL
FUND 639/643 - Proposition B	Project #	Project Name	Life to Date as of end of FY2024	Project Expenses 2016 Bond Funds	LIFE TO DATE as of end of FY	
Bond Expenditures Summary						
	61301	1:1 LEARNER DEVICE REPLACEMENT	\$5,434,623	\$2,351,186	\$7,785,809	
	61302	CLASSROOM DEVICES	\$164,032		\$164,032	
	61303	STAFF/DISTRICT DEVICES		\$545,490	\$545,490	
	61304	WIRELESS NETWORK REFRESH	\$1,740,035		\$1,740,035	
	61305	WIRED NETWORK REFRESH	\$99,742	\$4,974	\$104,716	
	61306	STAFF/VISITOR MANAGEMENT	\$16,867		\$16,867	
	61307	NETWORK SECURITY	\$118,350		\$118,350	
	61308	TELECOM UPS BATTERY REPLACEMENTS	\$36,792		\$36,792	
	61309	AUDIO/VISUAL UPGRADES/REPLACEMENTS	\$672	\$302,917	\$303,589	
	61310	DATACENTER INFRASTRUCTURE	\$14,811	\$513	\$15,324	
	61314	TIME CLOCK SYSTEM	\$64,776		\$64,776	
	61415	SECURITY CAMERAS, DATASTORAGE	\$47,709		\$47,709	
Total Expenditures			\$7,738,408	\$3,205,079	\$10,943,488	

Bond Funds		2023 Authorized	\$	2,931,000		TOTAL
FUND 640 - Proposition C	Project #	Project Name	Life to Date as of end of FY2024			
Bond Expenditures Summary						
	61503	BUDDY ECHOLS FIELD	\$2,044,794			
Total Expenditures			\$2,044,794			

Bond Funds		2023 Authorized	\$	9,524,000		TOTAL
FUND 641/644 - Proposition D	Project #	Project Name	Life to Date as of end of FY2024			
Bond Expenditures Summary						
	61501	TENNIS CENTER	\$4,794,898			
	61502	CHS REC & INDOOR FIELD TURF	\$545,052			
Total Expenditures			\$5,339,950			

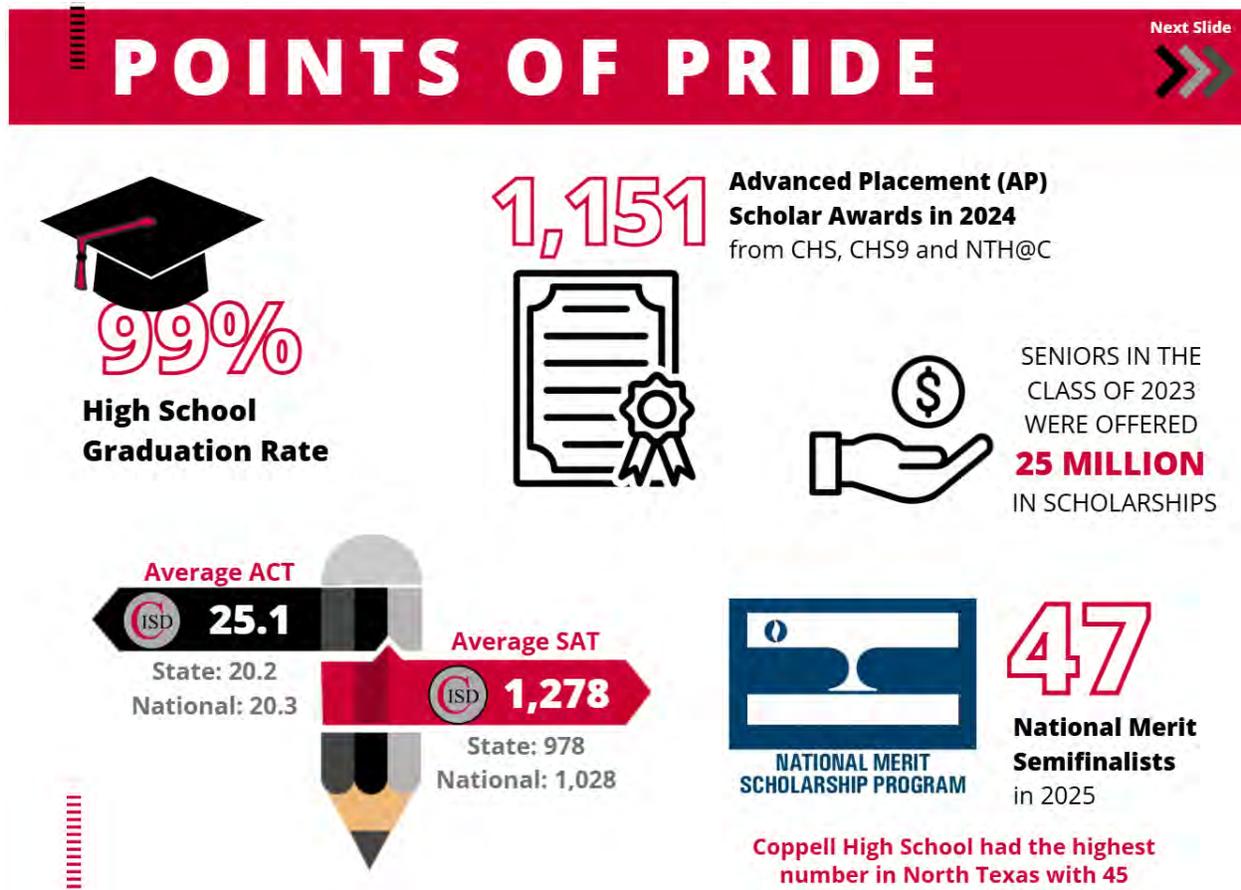
INFORMATIONAL SECTION



Information Section

District Performance Measures and Points of Pride

In 2025, Coppell ISD had 47 National Merit Semifinalists, and Coppell High School had the highest number for a high school in the State of Texas (45).



Coppell ISD has earned an A rating from the Texas Education Agency based upon the Accountability factors measured by the Agency. This information can be found at www.txschools.gov. The latest data released is for 2025. Coppell ISD also measures itself using a Community Based Accountability System (CBAS) shared earlier in the budget book and found at <https://www.coppellisd.com/cbas>.

Coppell Independent School District

Coppell ISD is an "A" rated district

2025 STATE ACADEMIC ACCOUNTABILITY RATING

TEA did not release 2024 ratings

Coppell ISD Overall Rating

This measures what students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a schools prepare their students for success after high school.



Student Achievement

Student Achievement shows how much students know and are able to do at the end of the school year.



School Progress

School Progress shows how students perform over time and how that growth compares to similar schools.



Closing the Gaps

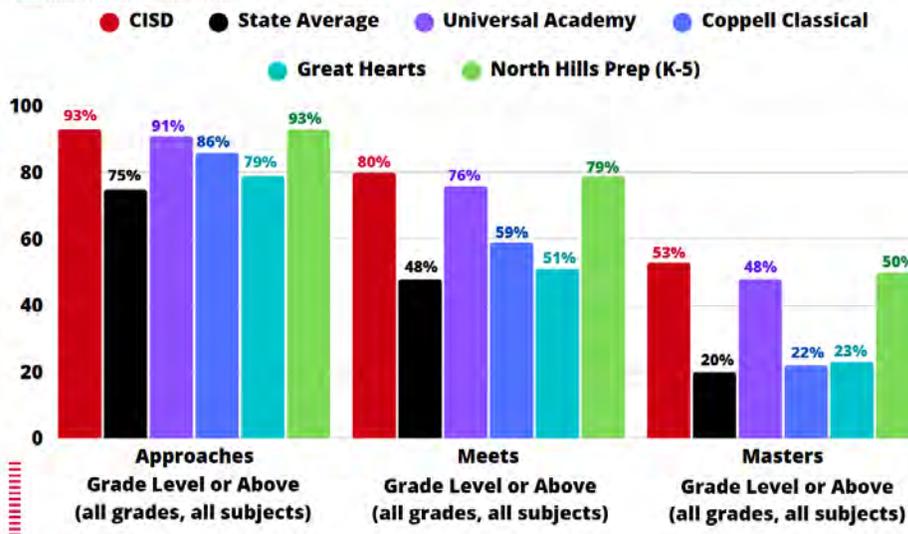
Closing the Gaps shows how well different populations of students in a district are performing.



Coppell ISD students exceed the state average and scores of students at local charter schools.

2024 STAAR SCORES

NOTE: In Coppell ISD STAAR scores are just one data point in measuring growth. CISD believes in a Community-Based Accountability System (CBAS) to measure growth and identify opportunities for improvement. In Coppell ISD, we believe in educating the whole child and want our students to have a full experience emphasizing academics, athletics, fine arts, service, community engagement and much more. #CantTestThat





COPPELL

INDEPENDENT SCHOOL DISTRICT



NICHE Ranking

The 2025 Best School Districts ranking based on rigorous analysis of key statistics and millions of reviews from students and parents.

in Dallas County

#1

out of 29

in DFW

#3

out of 88

in Texas

#5

out of 883

in USA

#64

out of 10,561

A destination school district due to its statewide reputation for educational excellence, high-performing students and strong community engagement.



CISD is represented by students from 87 countries with more than 64 languages spoken.



2025 TEA Accountability Rating

State Accountability Rating measures student learning in each grade and student readiness for the next grade. It also measures how well schools prepare students for success after high school.

Coppell ISD Overall Score



93%

Student Achievement **93%**

School Progress **84%**

Closing the Gaps **93%**

The Top 5 School Districts in DFW

Collin, Dallas, Denton, and Tarrant Counties

96%

Highland Park ISD
Enrollment: 6,327

93%

Coppell ISD
Enrollment: 13,222

95%

Carroll ISD
Enrollment: 8,094

93%

Sunnyvale ISD
Enrollment: 2,301

94%

Lovejoy ISD
Enrollment: 4,011

Local Charter School Districts

91%

Universal Academy District
Universal Academy Coppell

83%

Great Hearts Texas
Great Hearts Irving

91%

Texas College Preparatory Academies
Coppell Classical Academy

78%

Uplift Education
North Hills Prep

“My **HOME** was Coppell ISD because it offers comfort and limitless opportunities to its students. The staff pours in so much effort to ensure students are set up for success throughout their lifetime, even after college.”

— Former CISD Student

THERE IS NO PLACE LIKE **CISD**

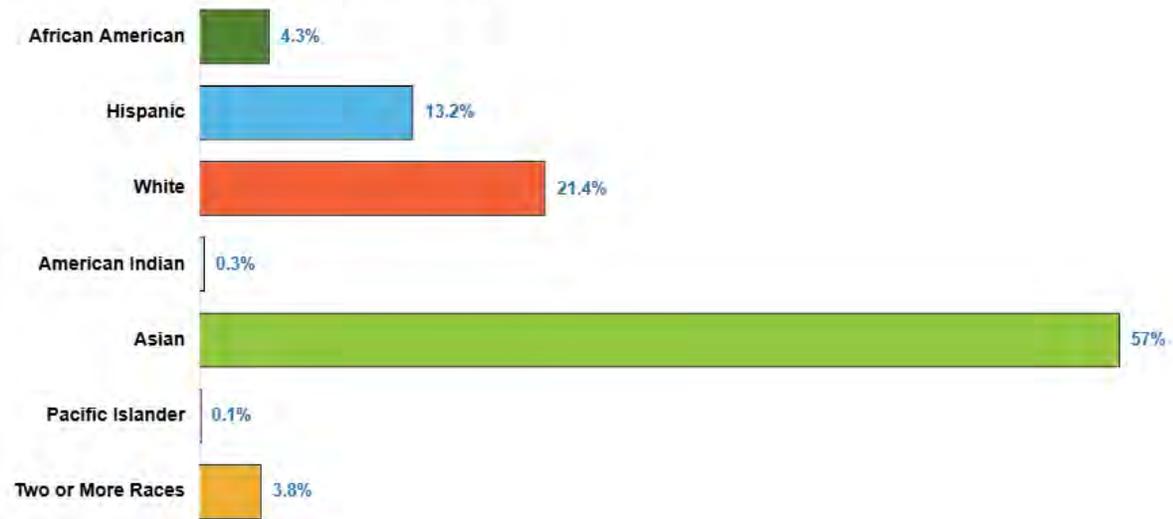
Campus enrollment, demographics, expense per student, teacher experience, student teacher ratio, accountability rating, and current budget are detailed, by campus, on the following pages.

Student Information 2024-25

Total Student Enrollment

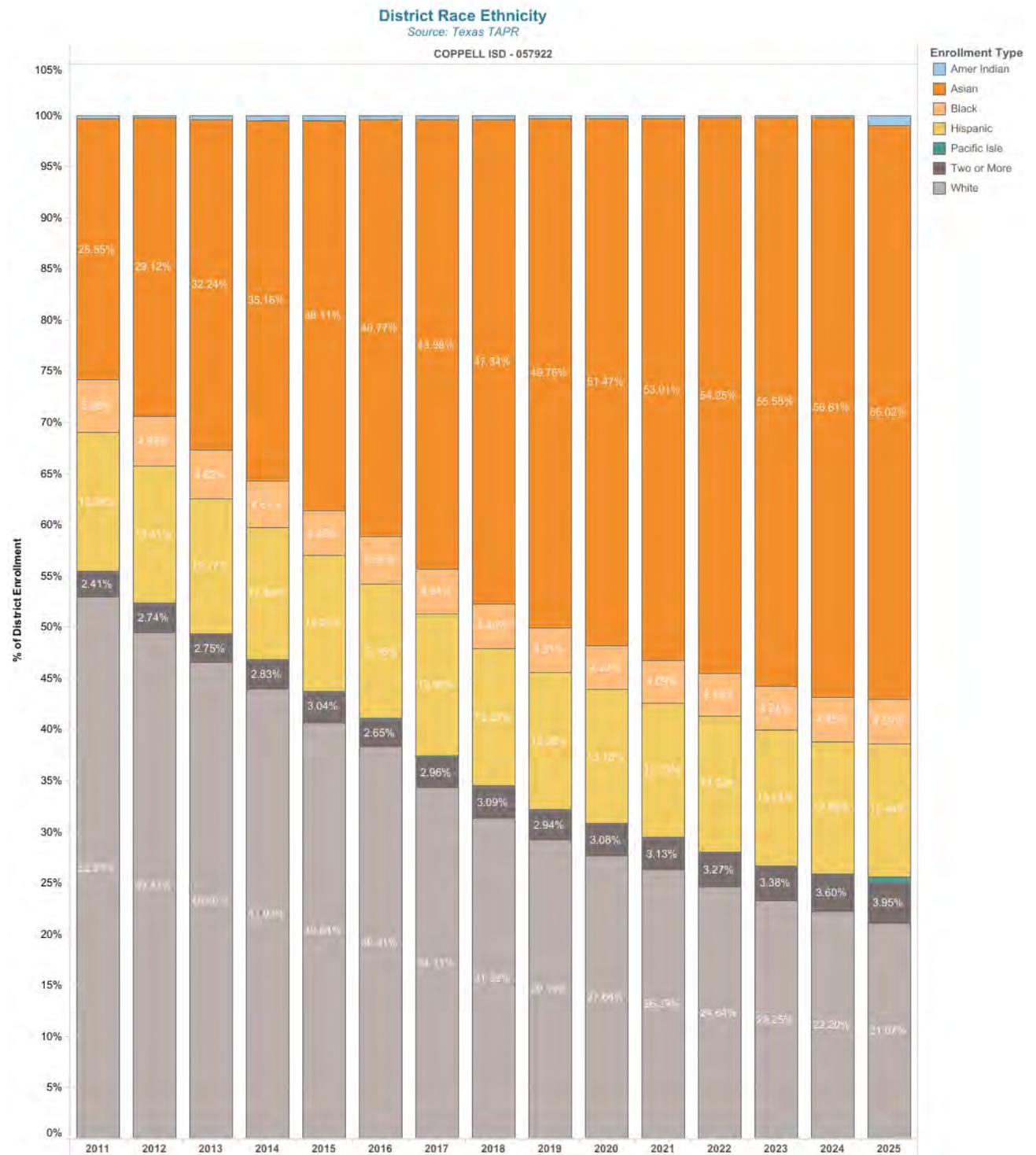
13,222

Student Enrollment by Race/Ethnicity



Coppell Independent School District

The district's demographic statistics have shown a significant shift in race/ethnicity since 2011.



Coppell Independent School District

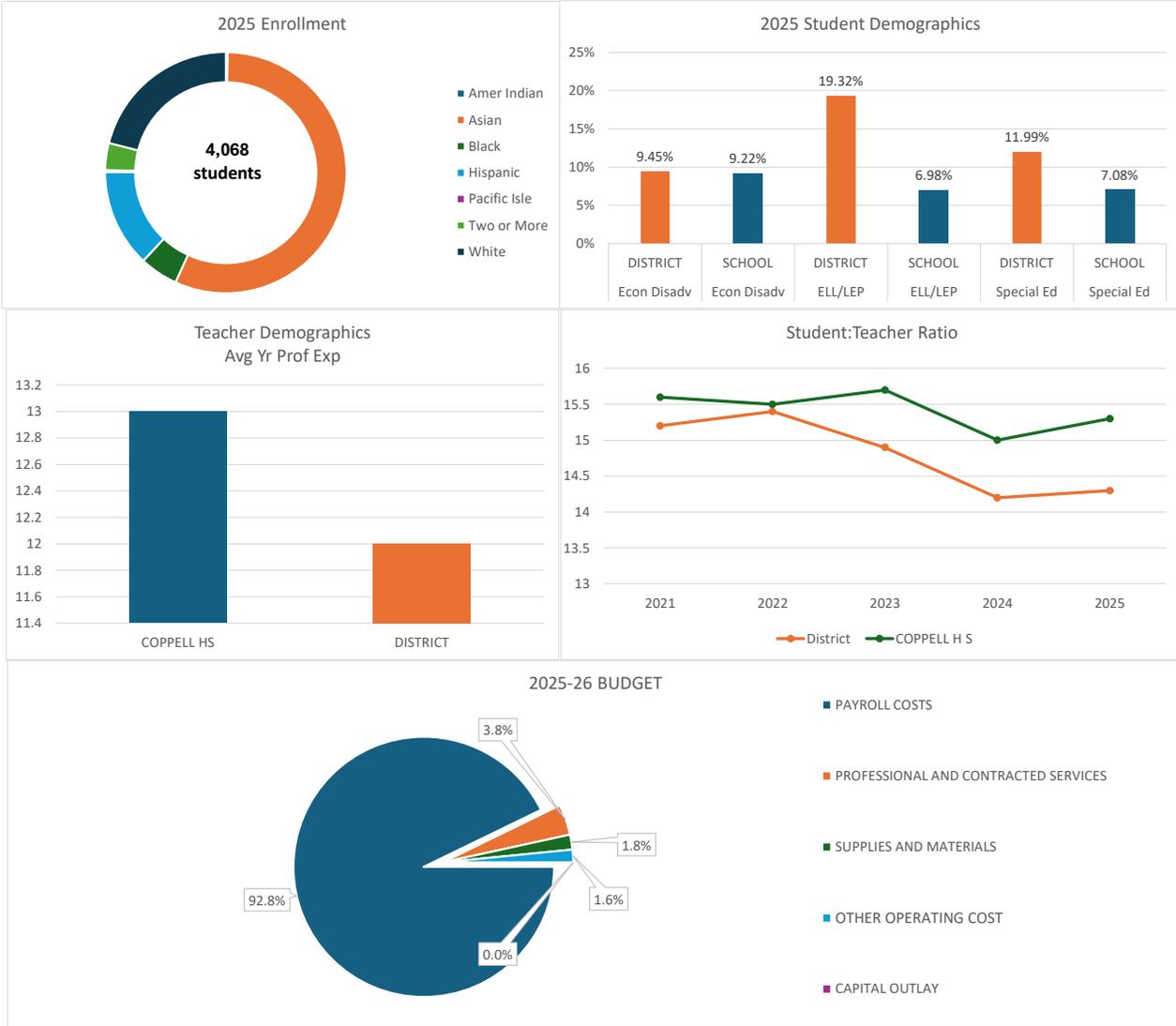
The pages that follow communicate information about each campus including enrollment, student and teacher demographics, current year budget for the campus and the expense per student trend. Most measures are reported for the 2024-25 school year, except where indicated otherwise.

Note that expense per student is driven by the number of students enrolled at each campus. Payroll costs make up most of the total. Administrative costs, such as campus leadership and positions that are provided to each campus regardless of enrollment such as a counselor or librarian, are typically fixed costs and are divided by the number of students. Variable costs include the number of teachers necessary to support the student enrollment for the year.

As enrollment declines, or the student: teacher ratio decreases, expense per student will increase. Managing overall teaching resources is key to managing the staffing efficiency of each campus.



COPPELL H S & CHS9



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
COPPELL HIGH SCHOOL					
PAYROLL COSTS	\$ 16,765,275	\$ 18,554,658	\$ 19,766,774	\$ 19,960,427	\$ 20,771,230
PROFESSIONAL AND CONTRACTED SERVICES	888,379	789,448	854,914	813,812	850,750
SUPPLIES AND MATERIALS	601,962	372,228	613,879	643,489	408,531
OTHER OPERATING COST	357,733	511,902	472,566	399,478	356,475
CAPITAL OUTLAY	-	-	-	120,524	-
TOTAL	\$ 18,613,350	\$ 20,228,236	\$ 21,708,134	\$ 21,937,730	\$ 22,386,986
Expense per Student (General Op Fund Only)	\$ 4,848	\$ 5,115	\$ 5,409	\$ 5,393	\$ 5,280

COPPELL HS

District: Coppell ISD Grades Served: Grade 9 - Grade 12

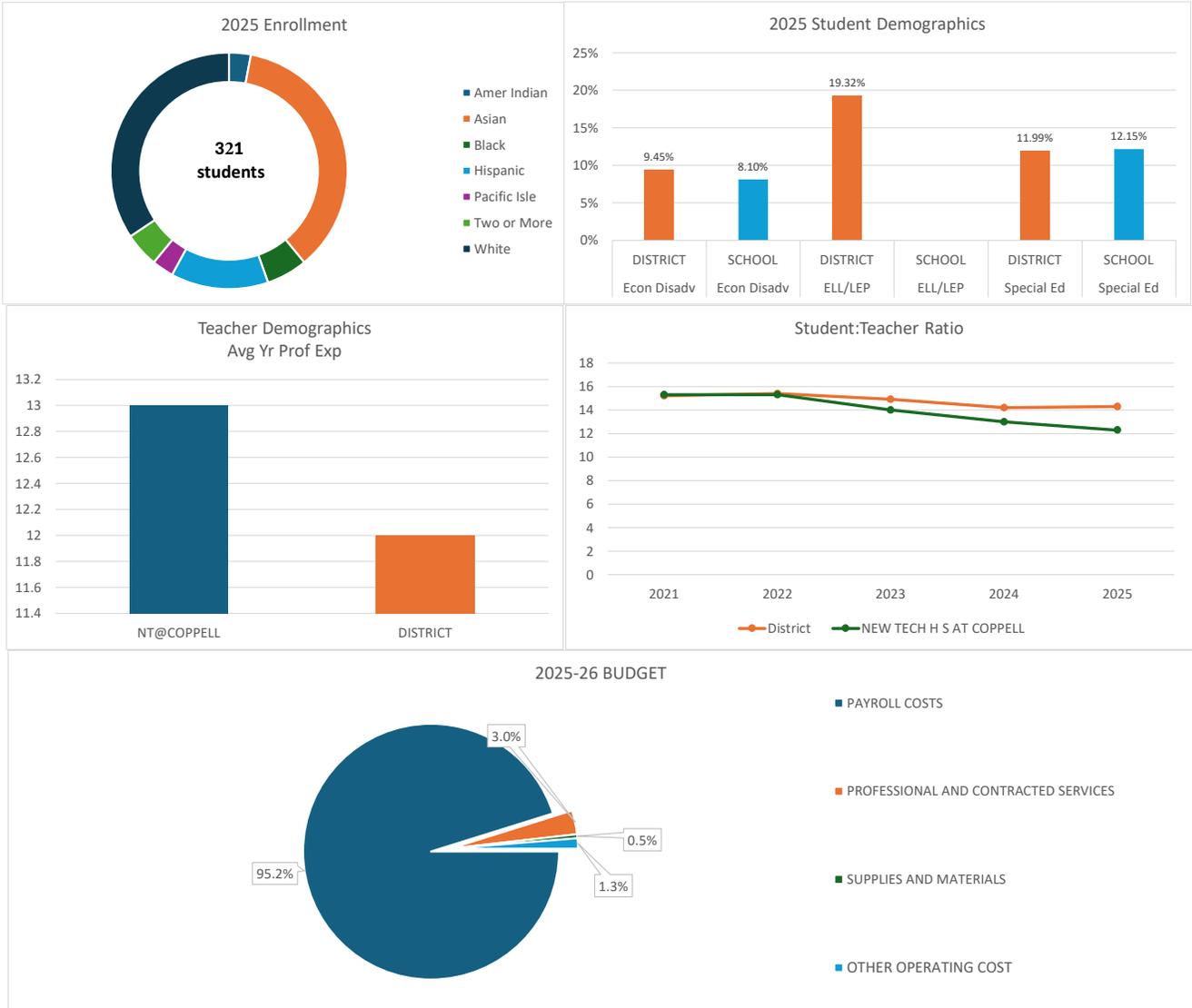
Overall Rating

A

92 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

NEW TECH H S AT COPPELL



NEW TECH HIGH @ COPPELL	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
PAYROLL COSTS	\$ 2,487,233	\$ 2,302,199	\$ 2,787,017	\$ 2,689,879	\$ 2,712,916
PROFESSIONAL AND CONTRACTED SERVICES	\$ 76,321	\$ 71,741	\$ 113,886	\$ 84,107	\$ 86,150
SUPPLIES AND MATERIALS	\$ 70,786	\$ 19,690	\$ 19,572	\$ 24,702	\$ 14,977
OTHER OPERATING COST	\$ 13,344	\$ 51,658	\$ 55,125	\$ 36,961	\$ 36,890
CAPITAL OUTLAY					
TOTAL	\$ 2,647,684	\$ 2,445,288	\$ 2,975,600	\$ 2,835,650	\$ 2,850,933
Expense per Student (General Op Fund Only)	\$ 6,949	\$ 6,435	\$ 8,243	\$ 8,834	\$ 11,093



NEW TECH HS AT COPPELL

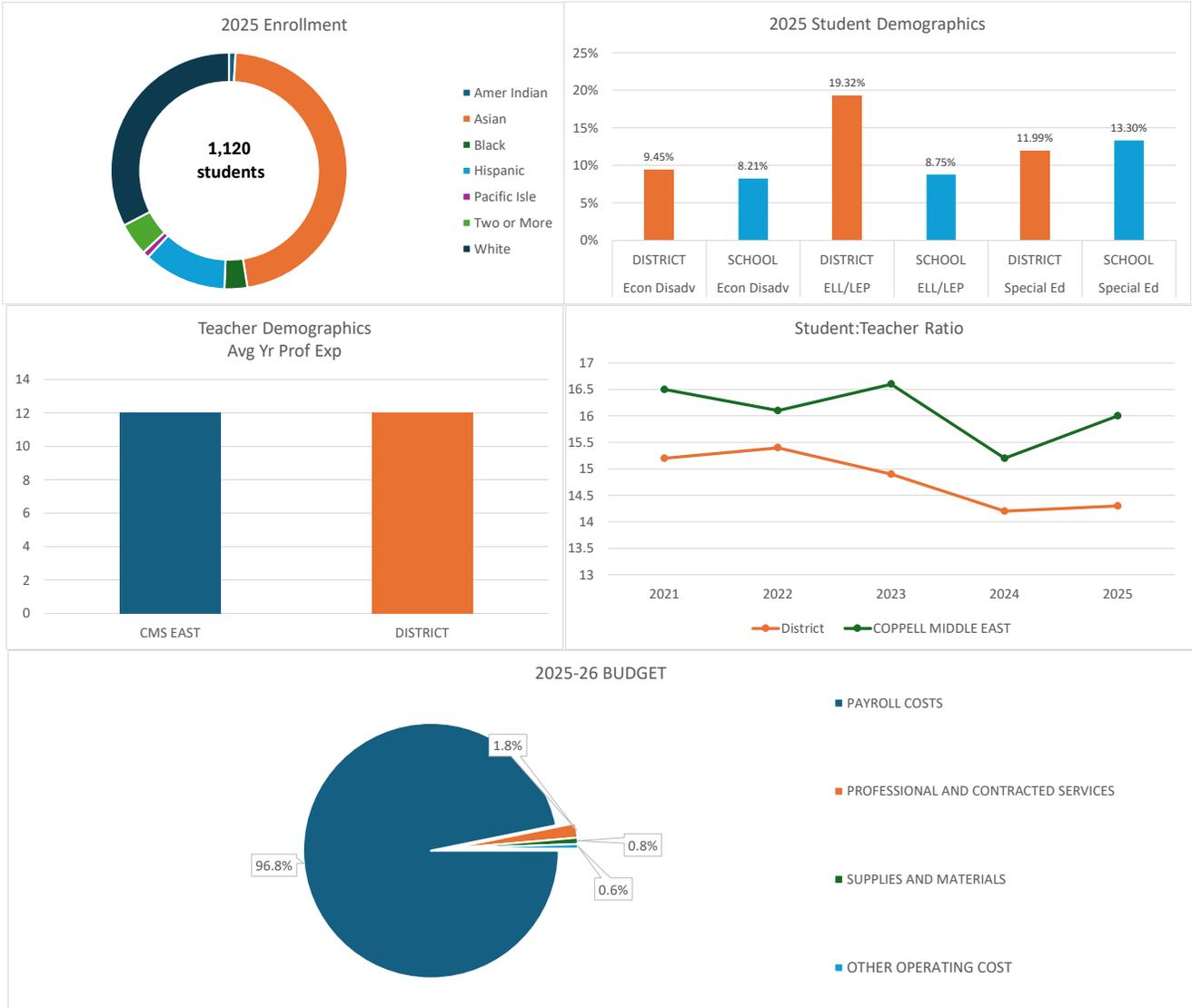
District: Coppel ISD Grades Served: Grade 9 - Grade 12

Overall Rating



This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

COPPELL MIDDLE EAST



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
COPPELL MIDDLE SCHOOL EAST					
PAYROLL COSTS	\$ 5,664,548	\$ 6,119,575	\$ 6,588,258	\$ 6,508,248	\$ 6,919,164
PROFESSIONAL AND CONTRACTED SERVICES	\$ 138,117	\$ 115,328	\$ 139,819	\$ 112,383	\$ 131,610
SUPPLIES AND MATERIALS	\$ 77,711	\$ 96,147	\$ 79,976	\$ 119,111	\$ 54,973
OTHER OPERATING COST	\$ 52,586	\$ 41,129	\$ 41,919	\$ 32,574	\$ 42,575
CAPITAL OUTLAY					
TOTAL	\$ 5,932,962	\$ 6,372,178	\$ 6,849,971	\$ 6,772,316	\$ 7,148,322
Expense per Student (General Op Fund Only)	\$ 5,488	\$ 5,546	\$ 6,250	\$ 6,047	\$ 6,681



COPPELL MS EAST

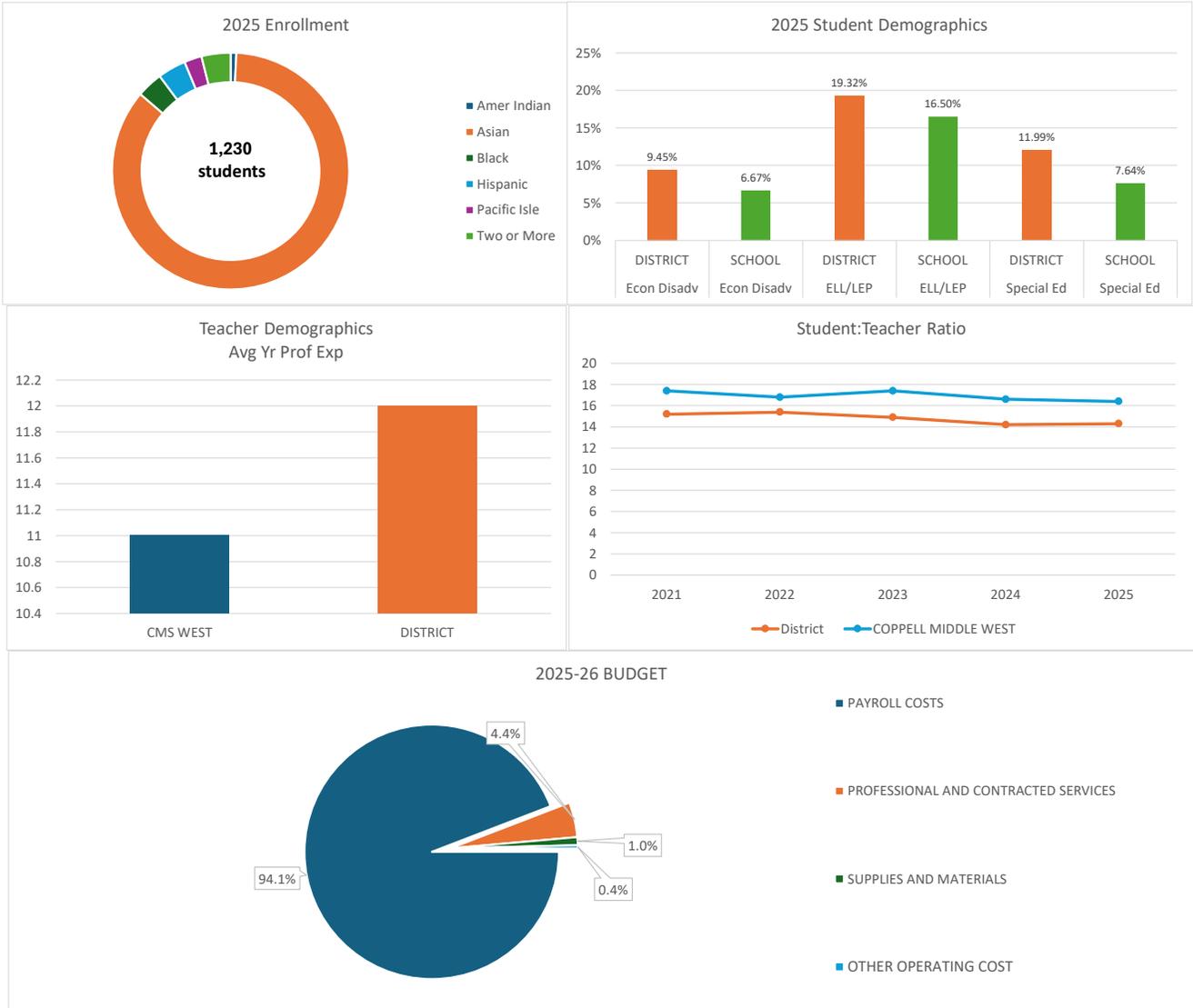
District: Coppel ISD Grades Served: Grade 6 - Grade 8

Overall Rating



This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

COPPELL MIDDLE WEST



COPPELL MIDDLE SCHOOL WEST	2021-22		2022-23		2023-24		PRE-AUDIT 2024-25		BUDGET 2025-26	
PAYROLL COSTS	\$ 5,784,348	\$ 6,361,540	\$ 7,076,574	\$ 7,134,255	\$ 7,286,280					
PROFESSIONAL AND CONTRACTED SERVICES	\$ 339,365	\$ 418,759	\$ 321,340	\$ 325,561	\$ 343,095					
SUPPLIES AND MATERIALS	\$ 70,583	\$ 87,706	\$ 107,478	\$ 133,016	\$ 79,280					
OTHER OPERATING COST	\$ 36,340	\$ 47,990	\$ 30,560	\$ 25,506	\$ 31,200					
CAPITAL OUTLAY	\$ 11,996	\$ -	\$ -	\$ -	\$ -					
TOTAL	\$ 6,242,632	\$ 6,915,995	\$ 7,535,952	\$ 7,618,338	\$ 7,739,855					
Expense per Student (General Op Fund Only)	\$ 5,691	\$ 5,792	\$ 6,077	\$ 6,194	\$ 6,042					



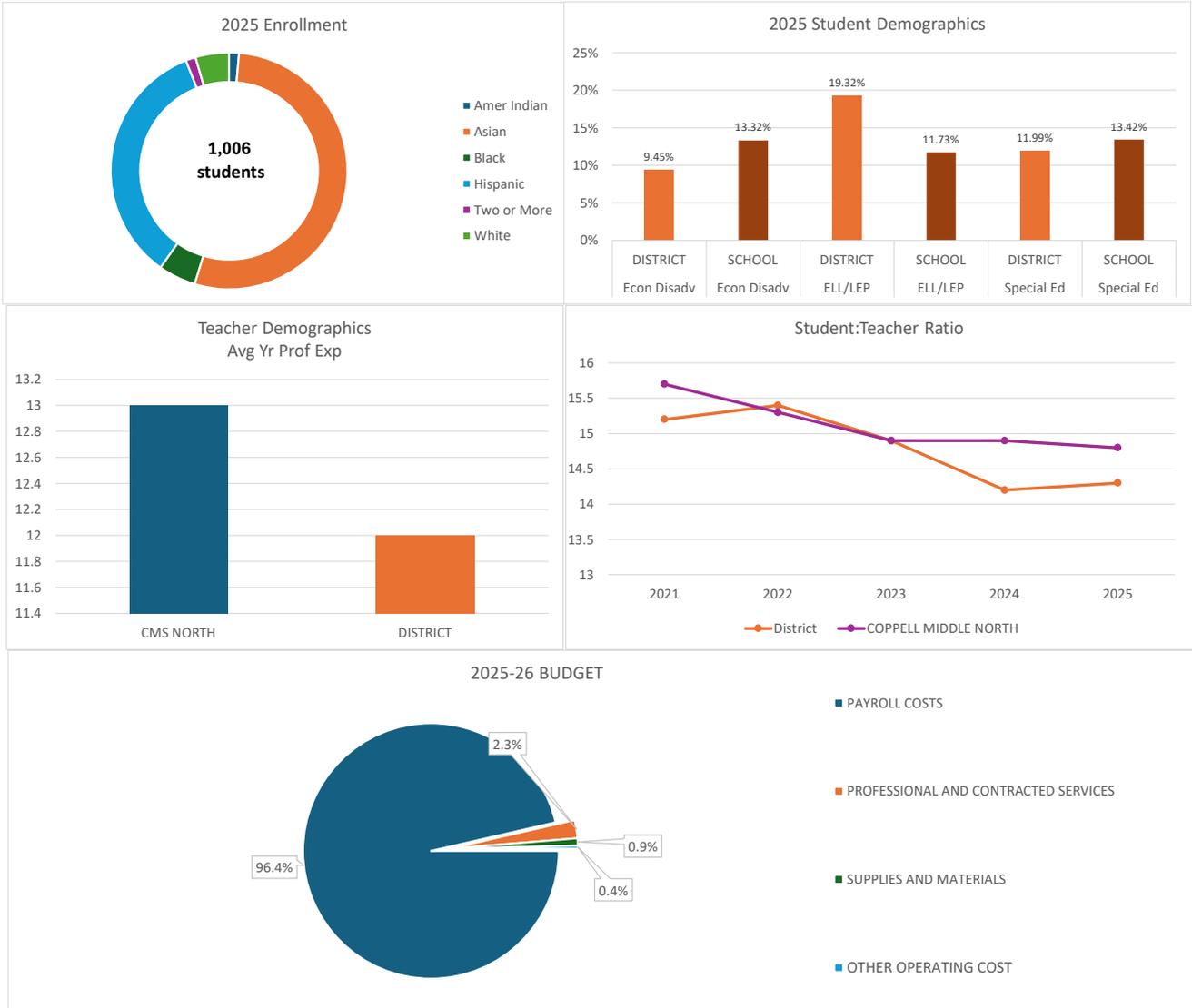
COPPELL MS WEST
District: Coppell ISD Grades Served: Grade 6 - Grade 8

Overall Rating



This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

COPPELL MIDDLE NORTH



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
COPPELL MIDDLE SCHOOL NORTH					
PAYROLL COSTS	\$ 5,714,182	\$ 6,051,497	\$ 6,544,754	\$ 6,656,070	\$ 6,867,749
PROFESSIONAL AND CONTRACTED SERVICES	\$ 138,851	\$ 123,974	\$ 161,518	\$ 128,696	\$ 163,485
SUPPLIES AND MATERIALS	\$ 114,693	\$ 61,003	\$ 53,263	\$ 112,221	\$ 66,440
COPPELL MIDDLE SCHOOL NORTH	\$ 35,173	\$ 17,360	\$ 20,851	\$ 14,656	\$ 26,910
CAPITAL OUTLAY					
TOTAL	\$ 6,002,898	\$ 6,253,834	\$ 6,780,386	\$ 6,911,643	\$ 7,124,584
Expense per Student (General Op Fund Only)	\$ 6,057	\$ 6,474	\$ 6,863	\$ 6,870	\$ 7,248



COPPELL MS NORTH

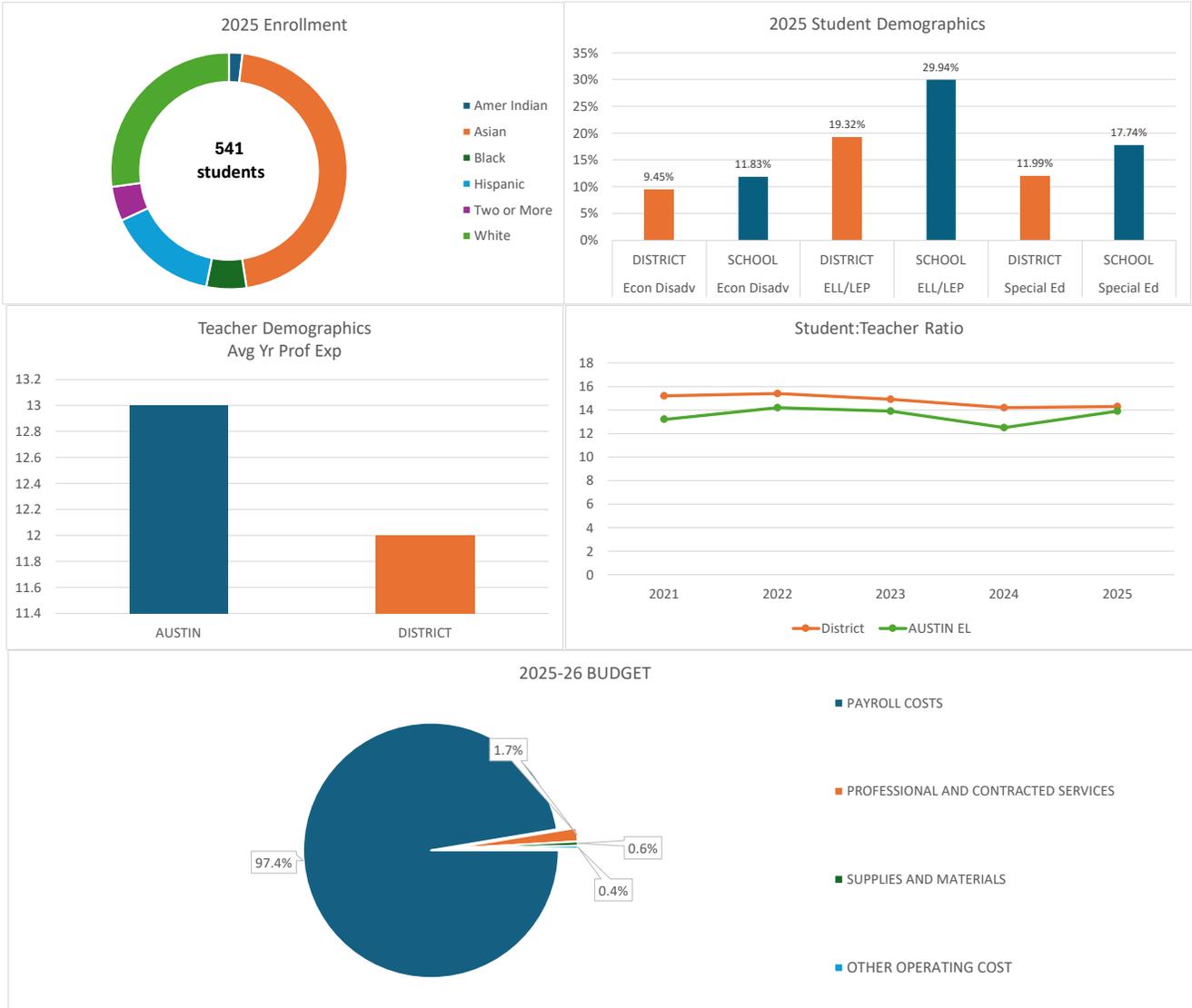
District: Coppel ISD Grades Served: Grade 6 - Grade 8

Overall Rating



This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

AUSTIN ELEMENTARY



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
AUSTIN ELEMENTARY					
PAYROLL COSTS	\$ 3,187,376	\$ 3,674,307	\$ 4,100,602	\$ 3,935,981	\$ 4,131,724
PROFESSIONAL AND CONTRACTED SERVICES	\$ 67,889	\$ 60,033	\$ 68,092	\$ 69,246	\$ 72,150
SUPPLIES AND MATERIALS	\$ 28,221	\$ 35,328	\$ 33,367	\$ 33,149	\$ 23,611
COPPELL MIDDLE SCHOOL NORTH	\$ 9,069	\$ 6,825	\$ 13,648	\$ 11,579	\$ 15,805
CAPITAL OUTLAY					
TOTAL	\$ 3,292,555	\$ 3,776,493	\$ 4,215,709	\$ 4,049,955	\$ 4,243,290
Expense per Student (General Op Fund Only)	\$ 7,096	\$ 7,362	\$ 8,154	\$ 7,486	\$ 8,192



AUSTIN ELEM

District: Coppel ISD Grades Served: Early Education - Grade 5

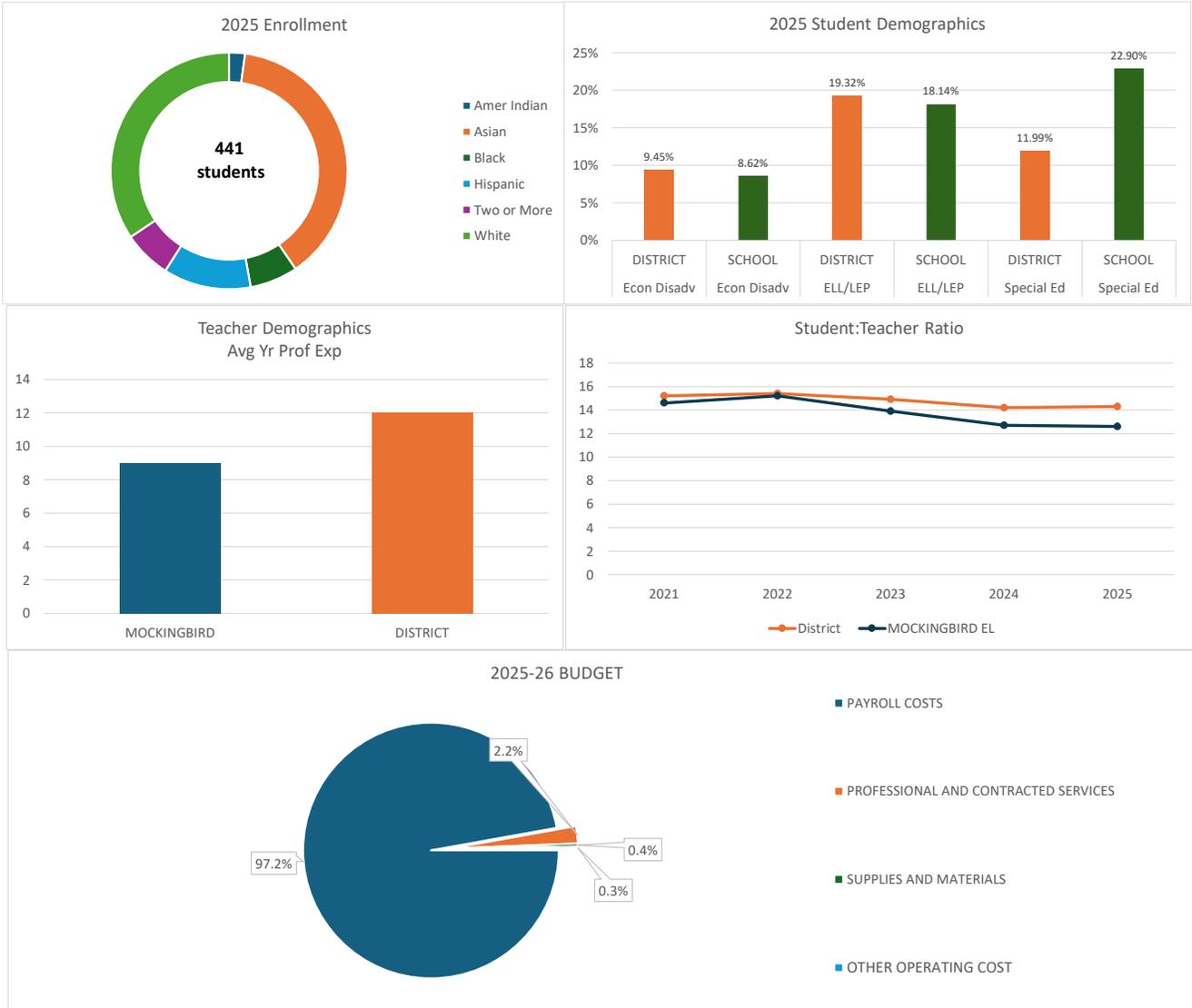
Overall Rating



89 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

MOCKINGBIRD ELEMENTARY



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
MOCKINGBIRD ELEMENTARY					
PAYROLL COSTS	\$ 3,104,157	\$ 3,512,138	\$ 3,817,260	\$ 3,714,848	\$ 3,808,705
PROFESSIONAL AND CONTRACTED SERVICES	\$ 70,040	\$ 68,345	\$ 75,043	\$ 85,595	\$ 85,095
SUPPLIES AND MATERIALS	\$ 29,174	\$ 29,126	\$ 27,355	\$ 28,520	\$ 15,819
COPPELL MIDDLE SCHOOL NORTH	\$ 7,724	\$ 10,603	\$ 11,546	\$ 10,580	\$ 9,980
CAPITAL OUTLAY					
TOTAL	\$ 3,211,094	\$ 3,620,212	\$ 3,931,204	\$ 3,839,543	\$ 3,919,599
Expense per Student (General Op Fund Only)	\$ 6,422	\$ 7,449	\$ 8,294	\$ 8,706	\$ 8,990

MOCKINGBIRD ELEM

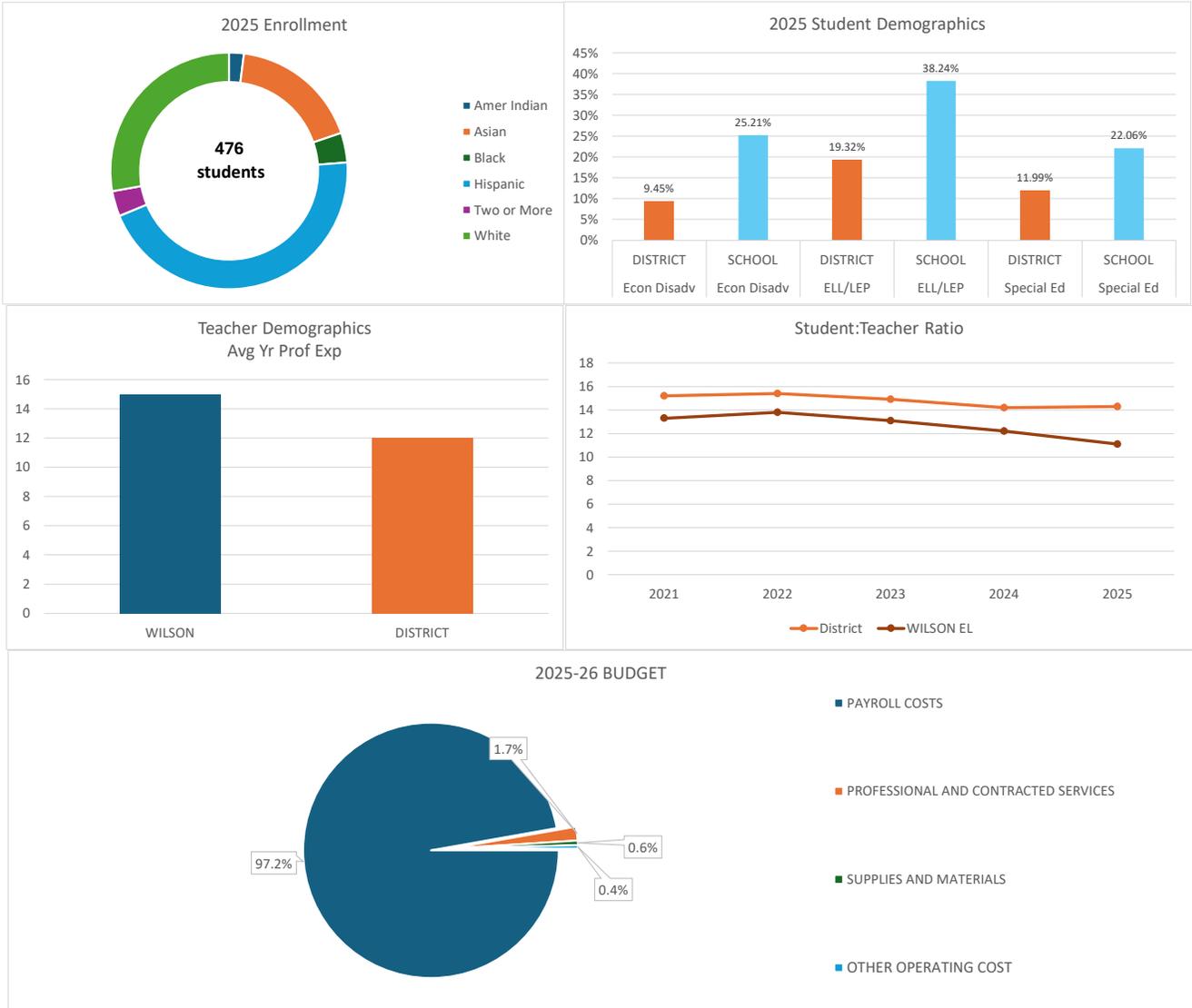
District: Coppell ISD Grades Served: Kindergarten - Grade 5

Overall Rating



This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

WILSON ELEMENTARY



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
WHEELICE H. WILSON ELEMENTARY					
PAYROLL COSTS	\$ 3,352,999	\$ 3,810,993	\$ 4,260,616	\$ 4,406,947	\$ 4,529,177
PROFESSIONAL AND CONTRACTED SERVICES	\$ 89,541	\$ 79,987	\$ 75,810	\$ 80,135	\$ 81,145
SUPPLIES AND MATERIALS	\$ 21,360	\$ 28,039	\$ 27,338	\$ 31,693	\$ 27,681
COPPELL MIDDLE SCHOOL NORTH	\$ 6,687	\$ 7,757	\$ 5,691	\$ 9,077	\$ 20,625
CAPITAL OUTLAY					
TOTAL	\$ 3,470,587	\$ 3,926,776	\$ 4,369,455	\$ 4,527,852	\$ 4,658,628
Expense per Student (General Op Fund Only)	\$ 7,200	\$ 7,885	\$ 8,899	\$ 9,512	\$ 9,081

WILSON ELEM

District: Coppel ISD Grades Served: Early Education - Grade 5

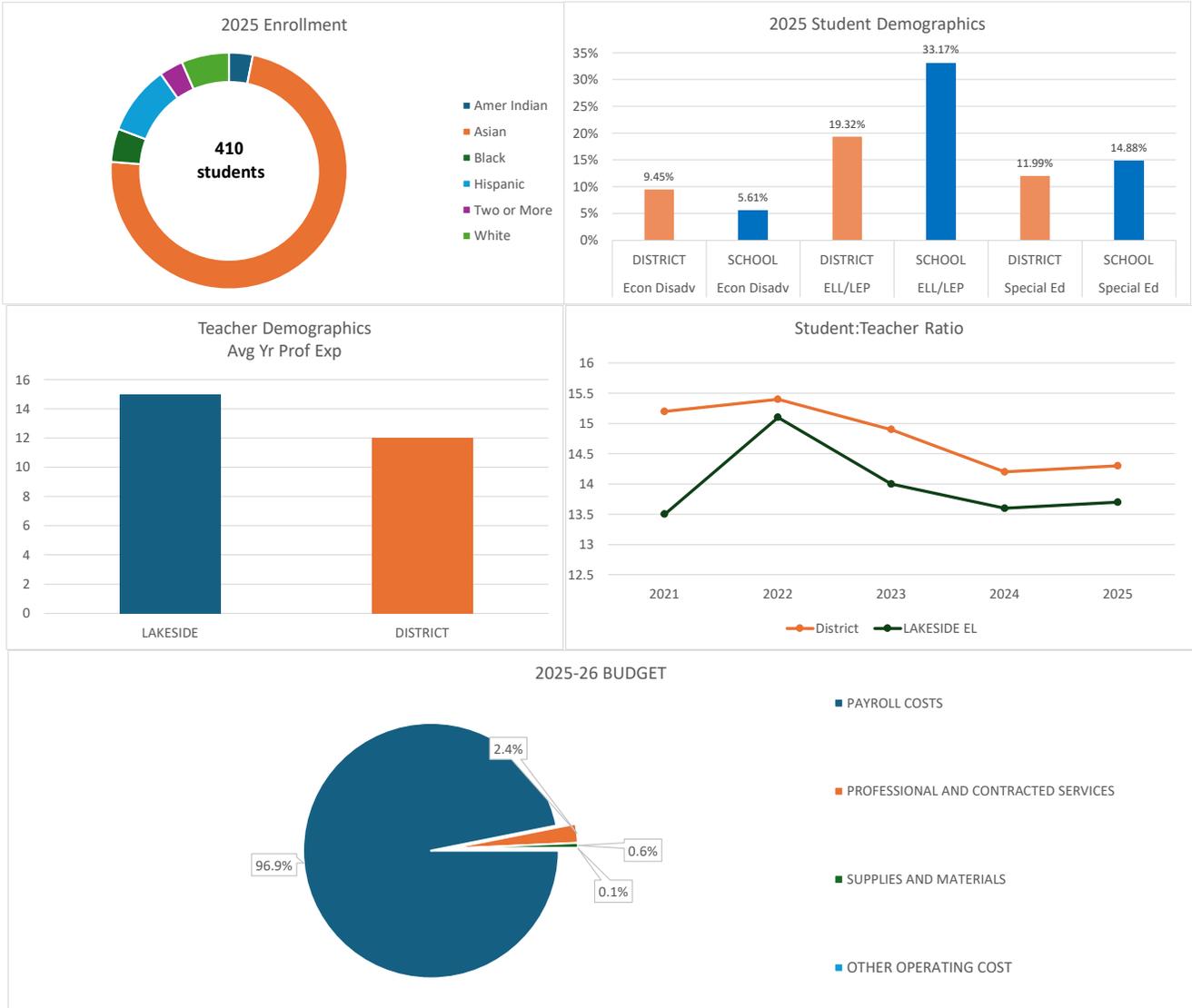
Overall Rating

B

86 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

LAKESIDE ELEMENTARY



LAKESIDE ELEMENTARY	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
PAYROLL COSTS	\$ 3,407,599	\$ 3,501,573	\$ 3,649,411	\$ 3,207,299	\$ 3,450,350
PROFESSIONAL AND CONTRACTED SERVICES	\$ 83,024	\$ 69,931	\$ 71,908	\$ 76,267	\$ 86,484
SUPPLIES AND MATERIALS	\$ 37,392	\$ 33,785	\$ 44,141	\$ 35,310	\$ 22,766
COPPELL MIDDLE SCHOOL NORTH	\$ 4,728	\$ 10,046	\$ 3,869	\$ 2,969	\$ 2,700
CAPITAL OUTLAY					
TOTAL	\$ 3,532,744	\$ 3,615,334	\$ 3,769,329	\$ 3,321,846	\$ 3,562,300
Expense per Student (General Op Fund Only)	\$ 6,941	\$ 7,393	\$ 7,919	\$ 8,102	\$ 9,760

LAKESIDE ELEM

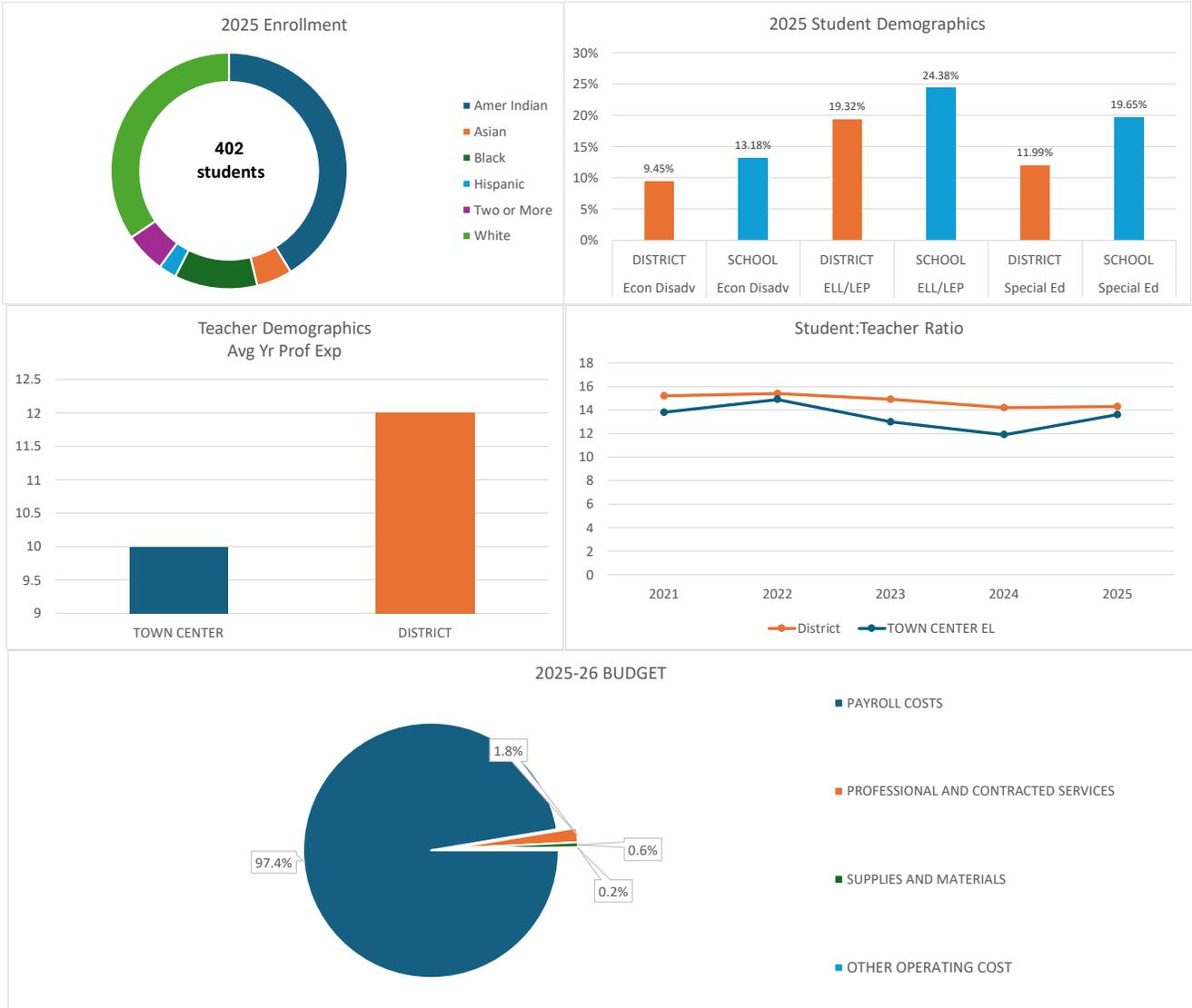
District: **Coppell ISD** Grades Served: **Early Education - Grade 5**

Overall Rating

92 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

TOWN CENTER ELEMENTARY



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
TOWN CENTER ELEMENTARY					
PAYROLL COSTS	\$ 3,032,051	\$ 3,258,510	\$ 3,629,238	\$ 3,570,743	\$ 4,024,499
PROFESSIONAL AND CONTRACTED SERVICES	\$ 98,791	\$ 71,453	\$ 65,386	\$ 120,559	\$ 75,045
SUPPLIES AND MATERIALS	\$ 35,323	\$ 36,419	\$ 35,203	\$ 37,428	\$ 26,575
COPPELL MIDDLE SCHOOL NORTH	\$ 5,330	\$ 5,174	\$ 7,792	\$ 4,016	\$ 7,100
CAPITAL OUTLAY					
TOTAL	\$ 3,171,496	\$ 3,371,556	\$ 3,737,618	\$ 3,732,746	\$ 4,133,219
Expense per Student (General Op Fund Only)	\$ 7,017	\$ 7,378	\$ 8,161	\$ 9,285	\$ 9,124



TOWN CENTER ELEM

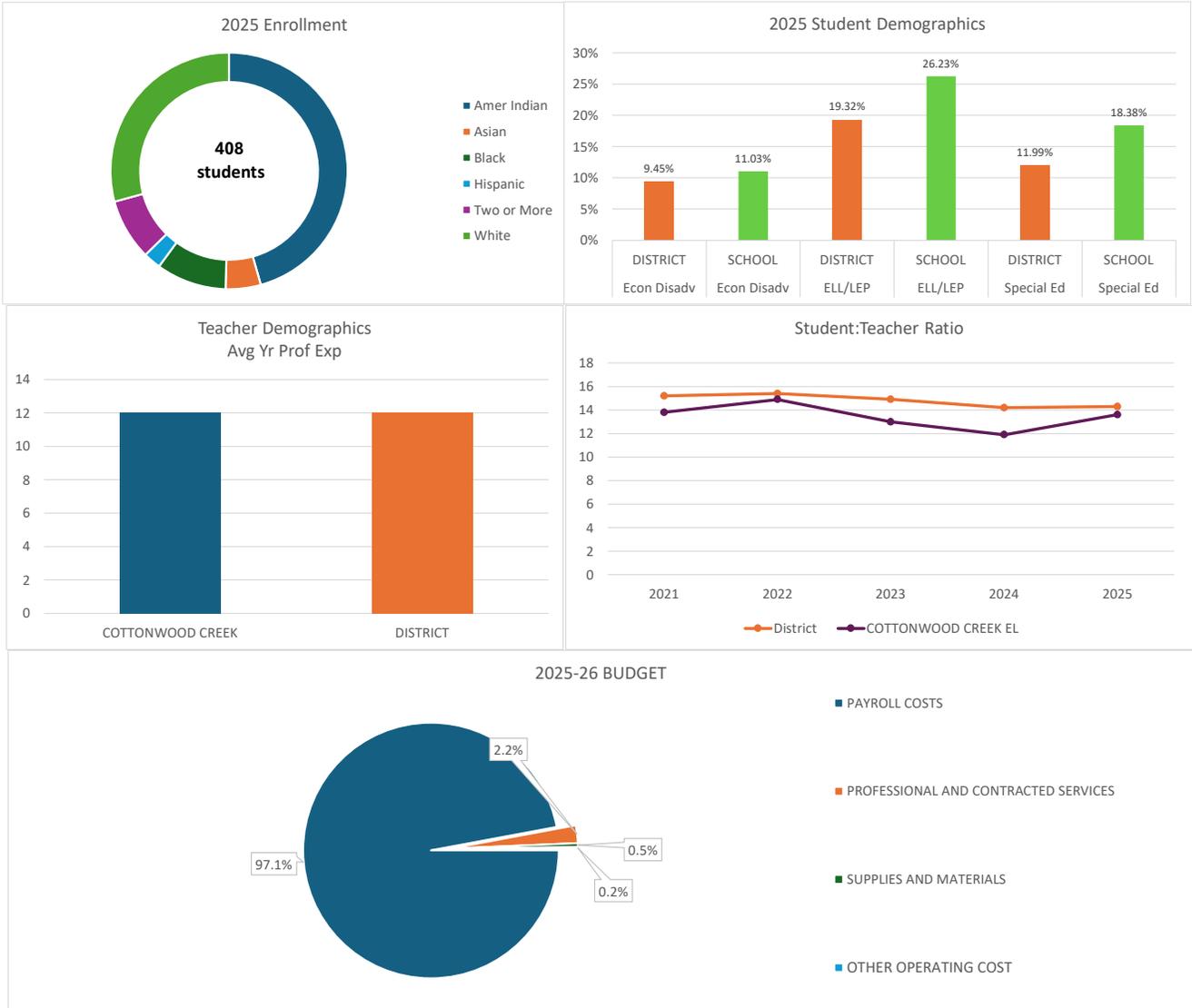
District: Coppel ISD Grades Served: Kindergarten - Grade 5

Overall Rating



This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

COTTONWOOD CREEK ELEMENTARY



COTTONWOOD CREEK ELEMENTARY	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
PAYROLL COSTS	\$ 3,008,489	\$ 3,273,408	\$ 3,475,677	\$ 3,249,637	\$ 3,284,394
PROFESSIONAL AND CONTRACTED SERVICES	\$ 88,887	\$ 73,186	\$ 68,885	\$ 79,136	\$ 75,745
SUPPLIES AND MATERIALS	\$ 26,979	\$ 26,586	\$ 28,651	\$ 26,967	\$ 16,915
COPPELL MIDDLE SCHOOL NORTH	\$ 6,936	\$ 9,636	\$ 8,204	\$ 6,676	\$ 6,800
CAPITAL OUTLAY					
TOTAL	\$ 3,131,292	\$ 3,382,815	\$ 3,581,418	\$ 3,362,417	\$ 3,383,854
Expense per Student (General Op Fund Only)	\$ 7,232	\$ 8,211	\$ 9,044	\$ 8,241	\$ 9,586



COTTONWOOD CREEK ELEM

District: Coppel ISD Grades Served: Kindergarten - Grade 5

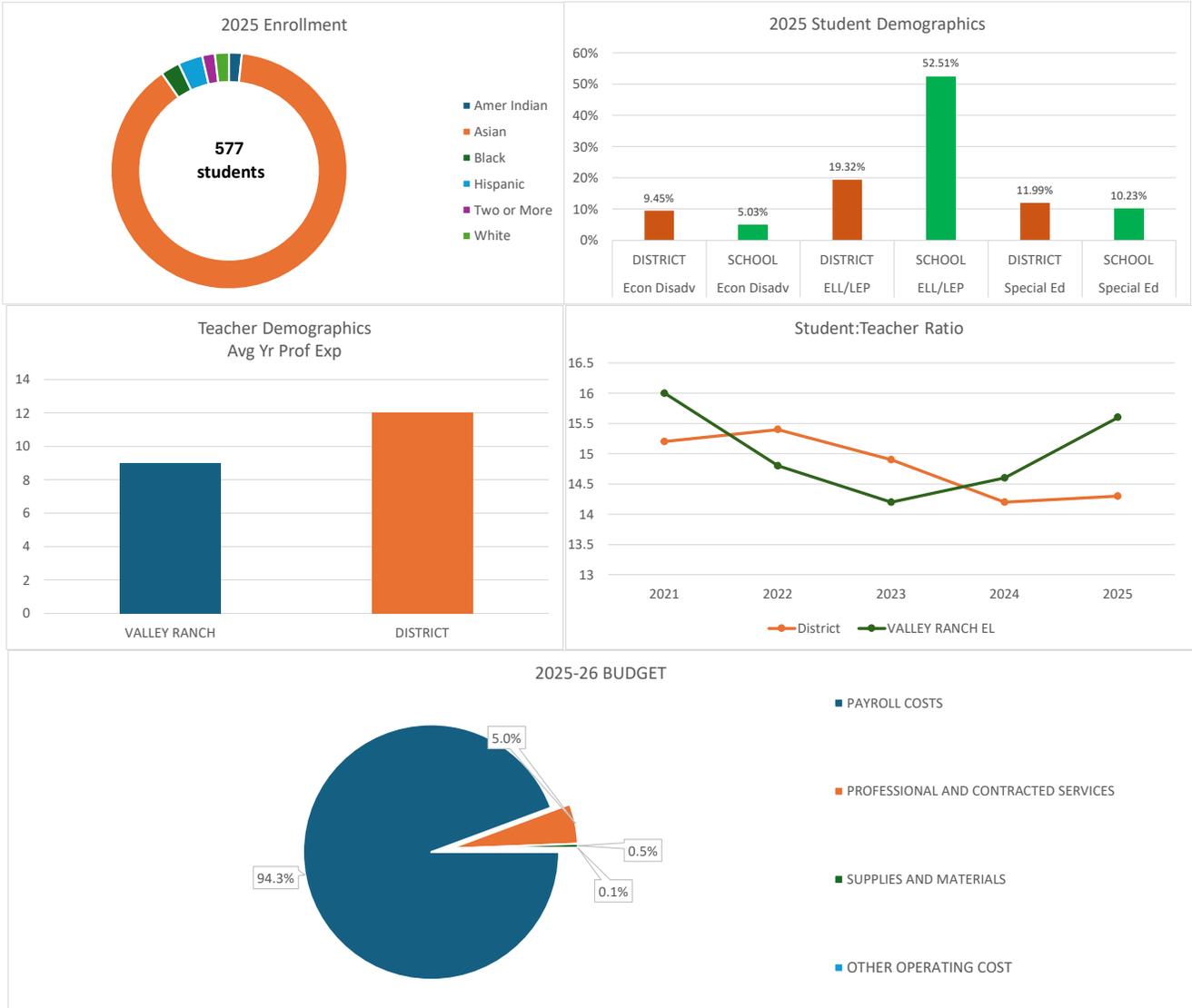
Overall Rating



92 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

VALLEY RANCH ELEMENTARY

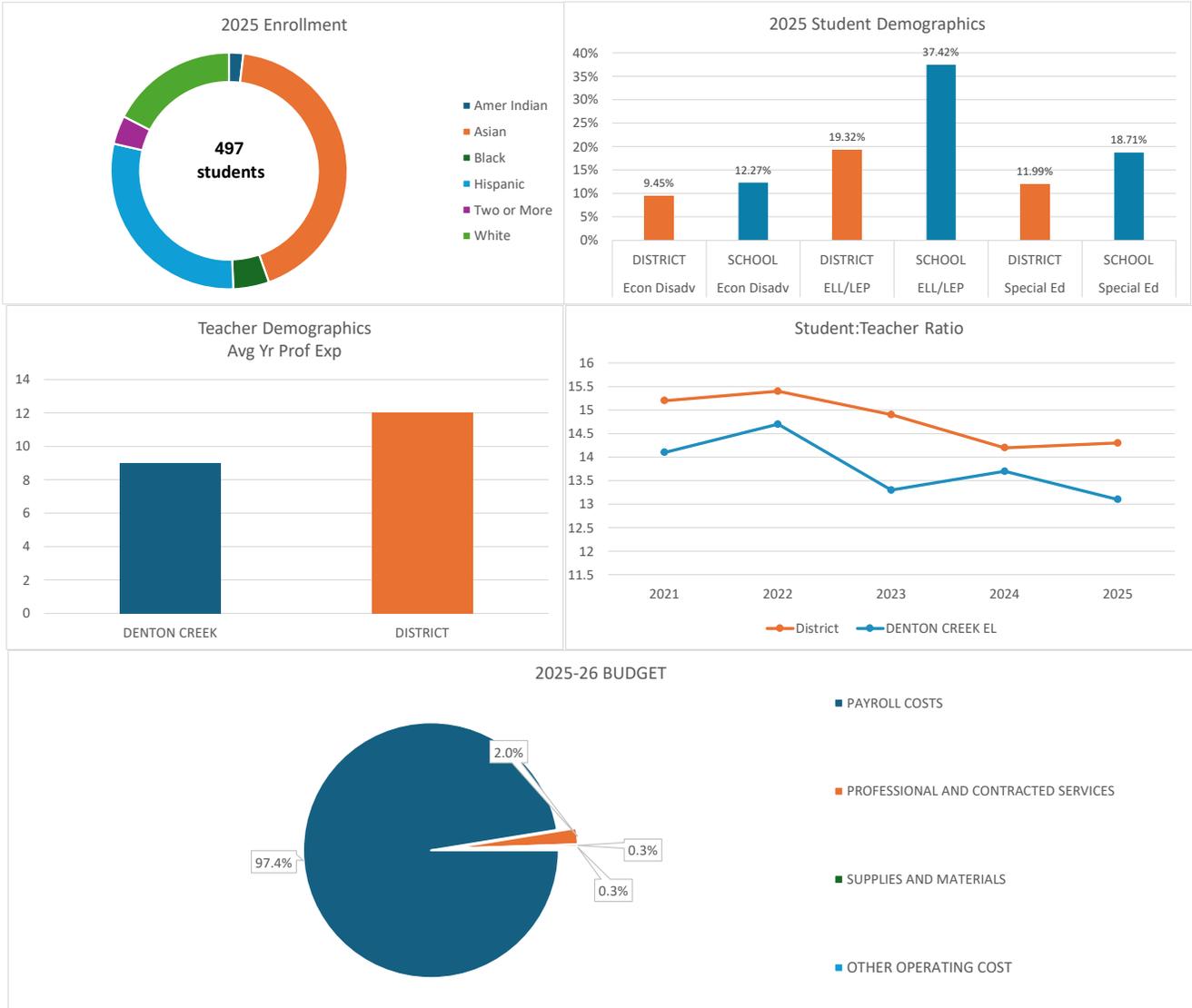


VALLEY RANCH ELEMENTARY	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
PAYROLL COSTS	\$ 3,166,895	\$ 3,406,193	\$ 3,887,621	\$ 3,788,688	\$ 4,630,044
PROFESSIONAL AND CONTRACTED SERVICES	\$ 111,086	\$ 102,234	\$ 173,638	\$ 224,843	\$ 247,550
SUPPLIES AND MATERIALS	\$ 18,564	\$ 19,355	\$ 20,934	\$ 24,441	\$ 24,309
COPPELL MIDDLE SCHOOL NORTH	\$ 11,507	\$ 8,284	\$ 7,144	\$ 5,493	\$ 6,604
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,308,051	\$ 3,536,065	\$ 4,089,336	\$ 4,043,465	\$ 4,908,507
Expense per Student (General Op Fund Only)	\$ 6,821	\$ 7,216	\$ 7,395	\$ 7,008	\$ 8,208

VALLEY RANCH ELEM
District: Coppel ISD Grades Served: Kindergarten - Grade 5

Overall Rating
 97 out of 100
This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

DENTON CREEK ELEMENTARY



	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
DENTON CREEK ELEMENTARY					
PAYROLL COSTS	\$ 3,698,134	\$ 3,850,027	\$ 3,987,460	\$ 3,824,282	\$ 4,700,974
PROFESSIONAL AND CONTRACTED SERVICES	\$ 81,438	\$ 64,078	\$ 71,115	\$ 67,473	\$ 97,600
SUPPLIES AND MATERIALS	\$ 45,268	\$ 43,043	\$ 43,974	\$ 31,802	\$ 12,888
COPPELL MIDDLE SCHOOL NORTH	\$ 333	\$ 7,504	\$ 9,024	\$ 11,376	\$ 13,525
CAPITAL OUTLAY					
TOTAL	\$ 3,825,173	\$ 3,964,652	\$ 4,111,574	\$ 3,934,933	\$ 4,824,987
Expense per Student (General Op Fund Only)	\$ 6,855	\$ 7,452	\$ 7,530	\$ 7,917	\$ 7,988

DENTON CREEK ELEM

District: Coppel ISD Grades Served: Early Education - Grade 5

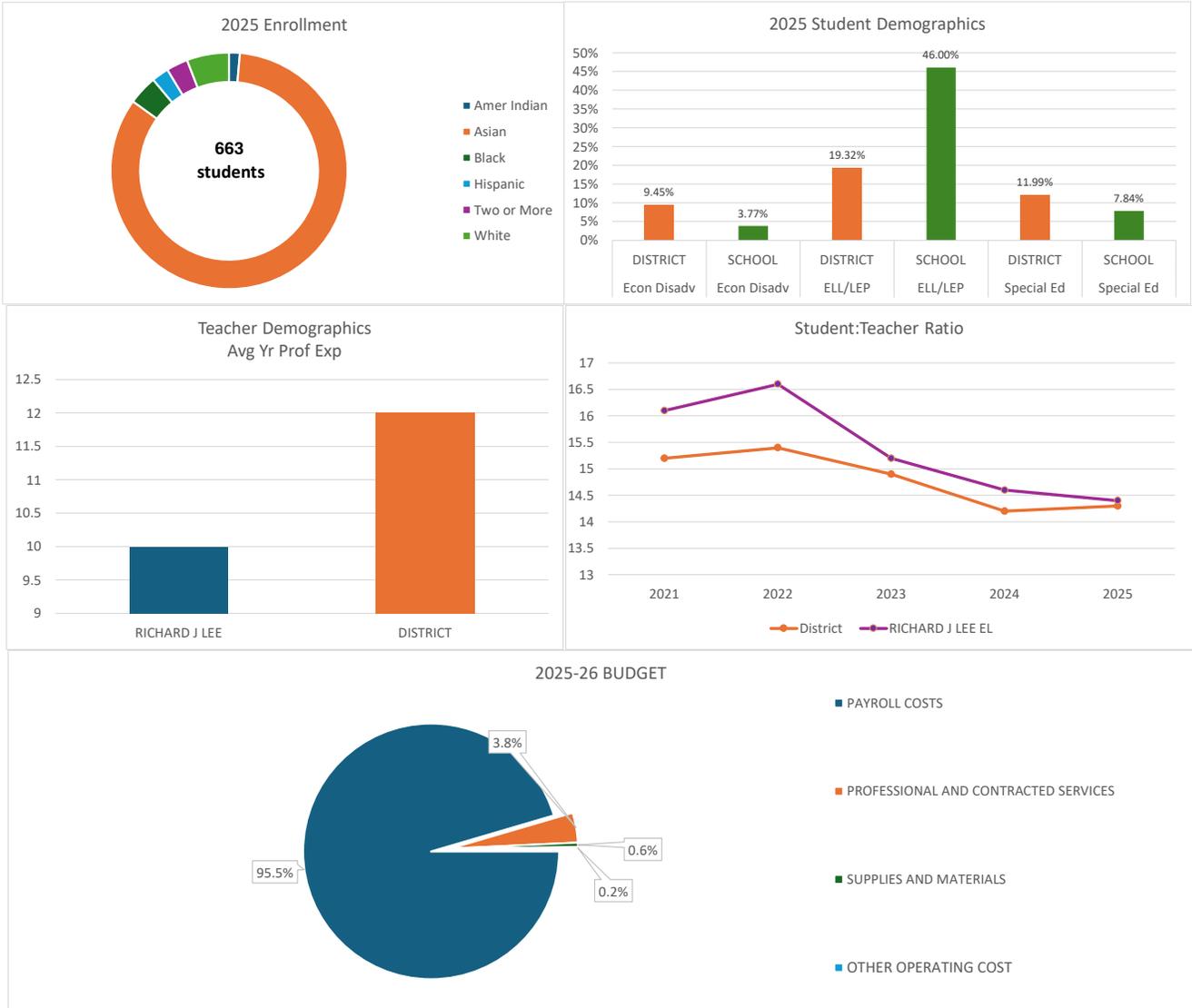
Overall Rating

A

91 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

RICHARD J LEE ELEMENTARY



RICHARD J. LEE ELEMENTARY	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
PAYROLL COSTS	\$ 3,869,325	\$ 4,284,556	\$ 4,662,120	\$ 4,484,938	\$ 4,797,232
PROFESSIONAL AND CONTRACTED SERVICES	\$ 55,081	\$ 53,176	\$ 133,796	\$ 172,966	\$ 189,545
SUPPLIES AND MATERIALS	\$ 71,348	\$ 50,858	\$ 54,064	\$ 43,006	\$ 28,705
COPPELL MIDDLE SCHOOL NORTH	\$ 3,058	\$ 4,891	\$ 5,274	\$ 5,815	\$ 9,900
CAPITAL OUTLAY					
TOTAL	\$ 3,998,811	\$ 4,393,481	\$ 4,855,254	\$ 4,706,725	\$ 5,025,382
Expense per Student (General Op Fund Only)	\$ 5,616	\$ 6,111	\$ 6,669	\$ 7,099	\$ 7,068



RICHARD J LEE ELEM

District: **Coppell ISD** Grades Served: **Kindergarten - Grade 5**

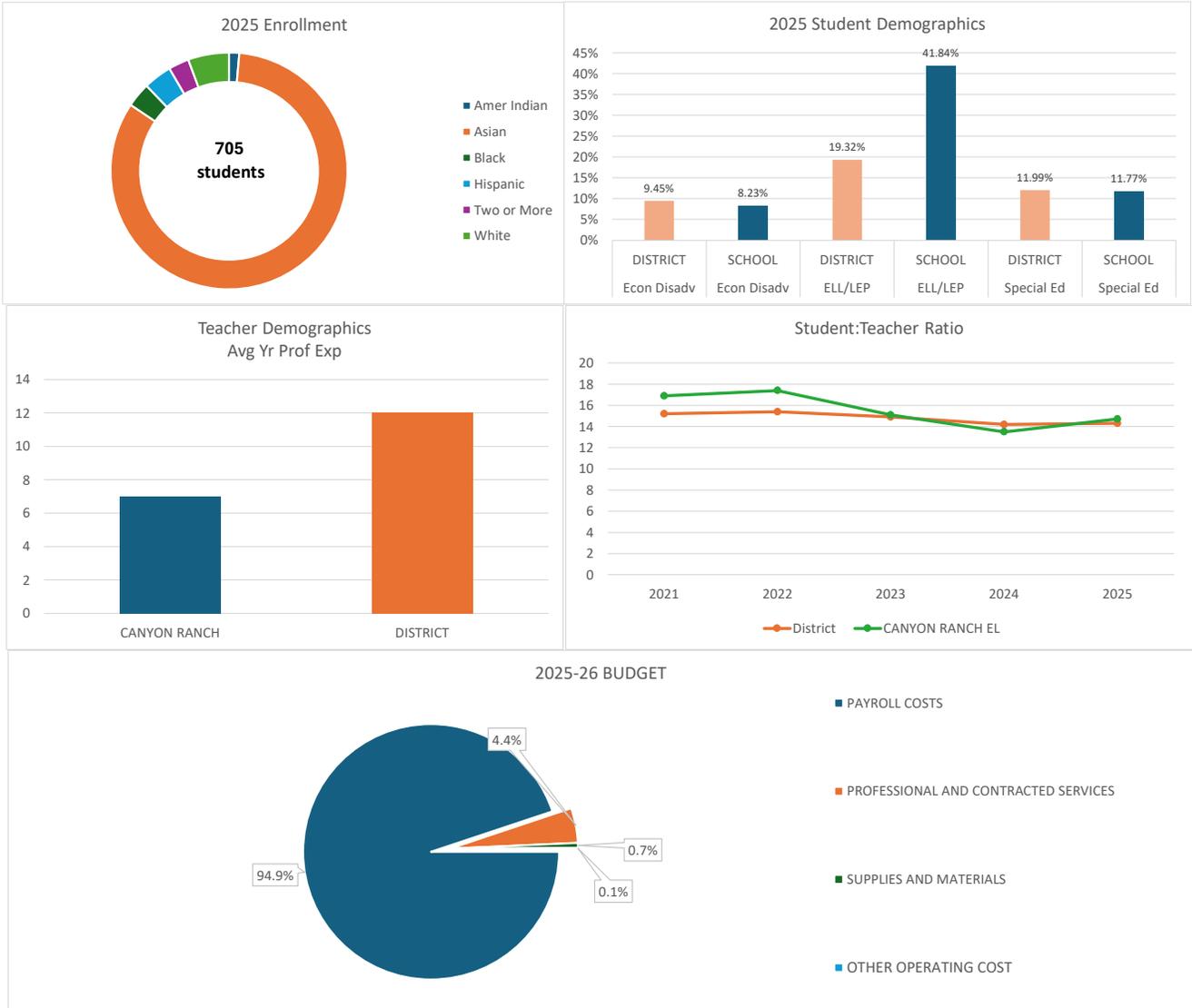
Overall Rating



95 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

CANYON RANCH ELEMENTARY



CANYON RANCH ELEMENTARY	2021-22	2022-23	2023-24	PRE-AUDIT 2024-25	BUDGET 2025-26
PAYROLL COSTS	\$ 4,057,982	\$ 4,197,363	\$ 4,646,636	\$ 4,385,422	\$ 4,727,238
PROFESSIONAL AND CONTRACTED SERVICES	\$ 61,848	\$ 51,086	\$ 179,432	\$ 198,897	\$ 218,200
SUPPLIES AND MATERIALS	\$ 58,847	\$ 40,485	\$ 44,922	\$ 41,166	\$ 32,668
COPPELL MIDDLE SCHOOL NORTH	\$ 3,169	\$ 10,377	\$ 4,500	\$ 7,045	\$ 4,600
CAPITAL OUTLAY					
TOTAL	\$ 4,181,846	\$ 4,299,311	\$ 4,875,490	\$ 4,632,530	\$ 4,982,706
Expense per Student (General Op Fund Only)	\$ 5,112	\$ 5,627	\$ 6,790	\$ 6,571	\$ 7,404

CANYON RANCH ELEM
District: Coppel ISD Grades Served: Early Education - Grade 5

Overall Rating

95 out of 100
This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

Coppell Independent School District

Taxable assessed value and tax rate history

Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer, the Dallas County Tax Assessor and Collector, shall certify that the officer has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate.

The tax rate calculation is detailed on the pages immediately following this section.

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes).

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.

1. **Maximum Compressed Tax Rate (MCR):** defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one school funding allotment.
2. **Enrichment Tax Rate:** defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compresses with any increases in the guaranteed yield.
3. **Debt Rate:** includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.

The budgeted tax rate for Operating Fund is \$0.7552 and the budgeted Debt Service tax rate is \$0.2267. Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter authorization is the state compression percentage under Texas Education Code §48.2551 x \$1.00. The Texas Education Agency calculates and communicates the maximum compressed tier one tax rate (MCR) to each school district on or before August 5th. For 2025-26 school year, the Texas Education Agency calculated the district's MCR at \$0.6169. A Maintenance and Operation tax rate beyond the compressed rate requires board and voter approval. After the 2006 compressed tax rate was established, the district was allowed to add 4 cents to the Maintenance and Operations tax rate with

Coppell Independent School District

board approval. In September 2010, Coppell ISD voters passed a Tax Rate Ratification Election authorizing an additional 13 pennies. Eight of the seventeen approved and authorized pennies (golden pennies) have been added to the \$0.6169 to increase the allowable tax rate to \$0.6969. The remaining nine pennies (copper pennies) are required by House Bill 3 to be compressed by a ratio of 31.95/49.28 for the 2024-25 school year ($\$.09 \times (31.95/49.28) = \$.0583$). Adding the compressed copper pennies of \$0.0583 results in an overall maximum tax rate of \$0.7552.

The debt service tax rate, also known as Interest & Sinking, is calculated to provide enough revenue to pay the principal and interest on the district's debt. It is limited by any excess collections from the prior year. The I&S tax rate for 2025-26 is \$0.2267.

The district's total budgeted tax rate for 2025-2026 is \$0.9819 compared to \$1.0026 in 2024-2025. The total decrease of \$0.0207 is comprised of a decrease in the Debt Service tax rate of .0207 pennies from the prior year's tax rate. The district anticipates \$3,050,153 in Interest & Sinking State Aid for the taxable values lost on the additional increases in the homestead exemption.

The district is subject to recapture for any revenue collected in excess of its entitlement. The state calculates the district's entitlement based upon the Refined Average Daily Attendance of the district's students plus additional Tier I allotments and Tier II funding. Any tax revenue collected in excess of this entitlement is sent back to the state in the form of recapture.

Due to the passage of House Bill 3, the maximum Maintenance and Operations tax rate has been compressed. This will result in fewer excess tax dollars, over the district's entitlement, being collected and sent back to the state in the form of recapture. Since 2019 property tax growth has outpaced tax compression resulting in a rise in the amount of recapture until an additional homestead exemption was passed during the 89th session in 2025. In 2025-26 the district is budgeting a \$7 million decrease in recapture, an approximately 29% decrease. In 2024-25, the district sent approximately \$24.6 million in recapture. In 2025-26, the district is budgeting recapture of \$17,574,591.

Tax Rate Calculation Worksheet

The district's Tax Rate Calculation Worksheet is provided, as required, on the following pages.

OR 71281

Form 50-859

2:02pm

2025 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Coppell Independent School District	214.496.6004
School District's Name	Phone (area code and number)
200 S Denton Tap Rd, Coppell, TX 75019	www.coppellisd.com
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 14,724,106,743
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 1,349,577,386
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 13,374,529,357
4.	Prior year total adopted tax rate.	\$ 1.002600 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 1,130,731,940 B. Prior year values resulting from final court decisions: \$ 997,131,340 C. Prior year value loss. Subtract B from A. ³	\$ 133,600,600
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 3,746,327,136 B. Prior year disputed value: \$ 749,265,427 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 2,997,061,709
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 3,130,662,309
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 16,505,191,666

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Coppell Independent School District

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁴	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 785,638 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:..+ \$ 684,422,682 C. Value loss. Add A and B. ⁶	\$ 685,208,320
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 685,208,320
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 15,819,983,346
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 158,611,153
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 2,155,426
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹ <small>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.</small>	\$ 160,766,579
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values. ¹¹ \$ 18,572,195,409 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 C. Total current year value. Subtract B from A.	\$ 18,572,195,409

⁴ Tex. Tax Code §26.012(15)
⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(13)
⁷ Tex. Tax Code §26.012(13)
⁸ Tex. Tax Code §26.012(13)
⁹ Tex. Tax Code §526.012 and 26.04(c-2)
¹⁰ Tex. Tax Code §26.012(6)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total value of properties under protest or not included on certified appraisal roll. ¹²	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ 458,149,938	
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 458,149,938
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 1,241,756,640
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 17,788,588,707
21.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
22.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 207,974,056
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 207,974,056
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 17,580,614,651
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.914453 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁶

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁷
- Enrichment Tax Rate:**¹⁸ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.¹⁹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁰

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²¹ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

¹² Tex. Tax Code §26.01(c) and (d)
¹³ Tex. Tax Code §26.01(c)
¹⁴ Tex. Tax Code §26.01(d)
¹⁵ Tex. Tax Code §26.0126(B)
¹⁶ Tex. Tax Code §26.0126(B)
¹⁷ (Reserved for expansion)
¹⁸ (Reserved for expansion)
¹⁹ Tex. Tax Code §26.08(n)
²⁰ Tex. Edu. Code §48.2551(a)(3)
²¹ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²⁴ Tex. Edu. Code §948.202(a-1)(2) and 48.202(f)
²⁵ Tex. Edu. Code §45.0021(a)
²⁶ Tex. Edu. Code §11.184(b)
²⁷ Tex. Edu. Code §11.184(b-1)

Coppell Independent School District

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.616900 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.138300 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.050000 /\$100	\$ 0.138300 /\$100
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.755200 /\$100
29.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ 44,144,540 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 3,050,153 D. Adjust debt: Subtract B and C from A.	\$ 41,094,387
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 762,293
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ 40,332,094
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2024 actual collection rate 94.85 % C. Enter the 2023 actual collection rate 99.26 % D. Enter the 2022 actual collection rate 100.98 %	100.00 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 40,332,094
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,788,588,707
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.226730 /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ 0.981930 /\$100

²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)
²⁸ Tex. Edu. Code §45.003(d)
²⁹ Tex. Tax Code §26.012(f)
³⁰ Tex. Tax Code §§26.012(10) and 26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³² Tex. Tax Code §26.04(d)
³³ Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,788,588,707
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.000000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.981930 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.002600 /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.000000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.981930 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.914453 /\$100

Enter the current year NNR tax rate from Line 25.

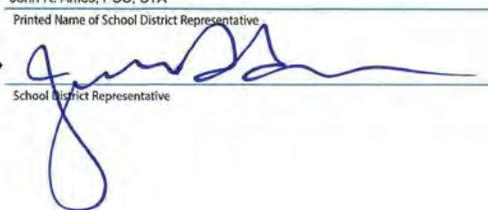
Voter-Approval Tax Rate \$ 0.981930 /\$100

As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ³⁶

print here → John R. Ames, PCC, CTA
 Printed Name of School District Representative

sign here → 
 School District Representative

Date 7.28.25

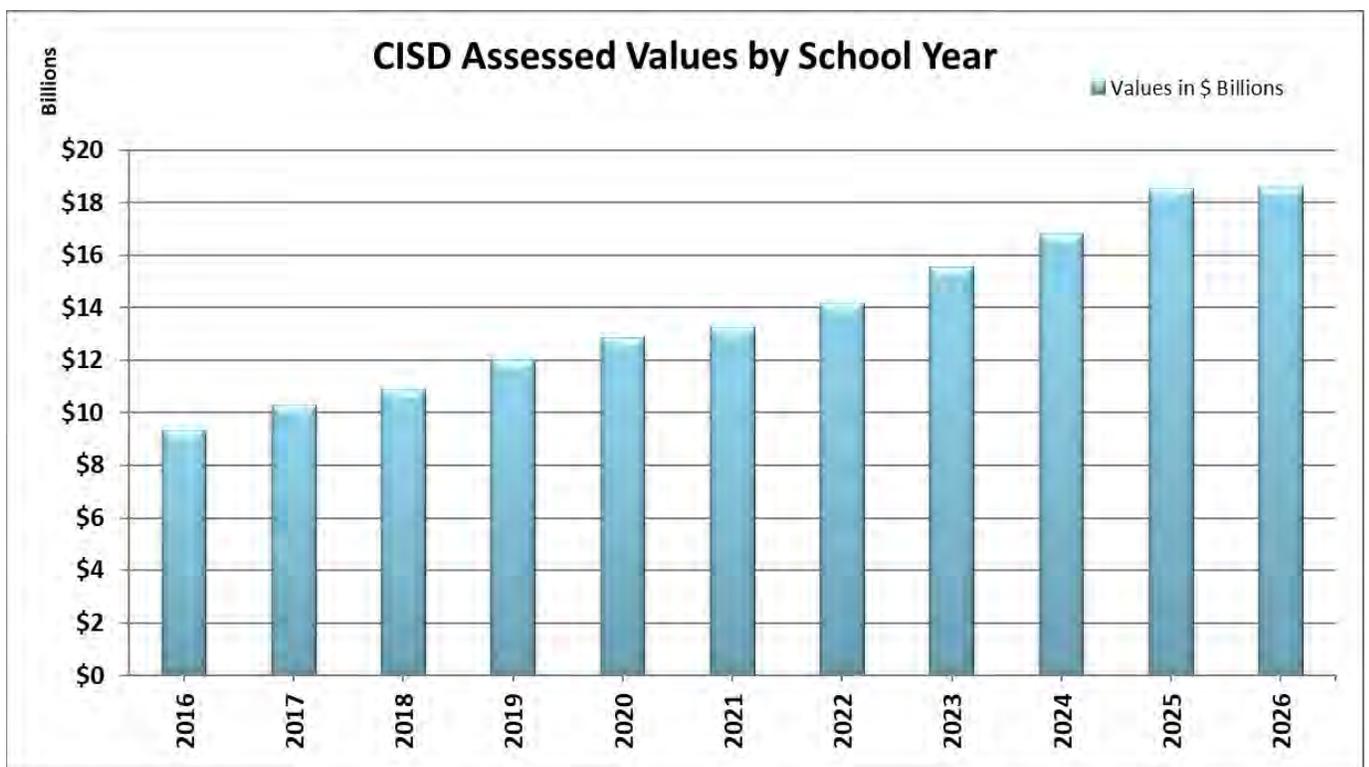
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)
³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
⁴⁰ Tex. Tax Code §26.04(c)

Coppell Independent School District

Taxable Assessed Property Values

The Dallas Central Appraisal District (DCAD) certifies the tax roll on or about July 25th of every tax year based on property values as of January 1st of the year. The Texas Comptroller of Public Accounts annually certifies the final property values on or before July 1st, of the following year. The Commissioner of Education uses the final values to calculate the district's entitlement and the amount that will be paid back to the state as recapture under Texas Education Code Chapter 49 provisions.

The district's assessed property value history is provided in both graphic and tabular form. The average growth rate of values for the past 10 years is 8%. This excludes 2026 due to the large increase in the homestead exemption and other exemptions for those over 65.



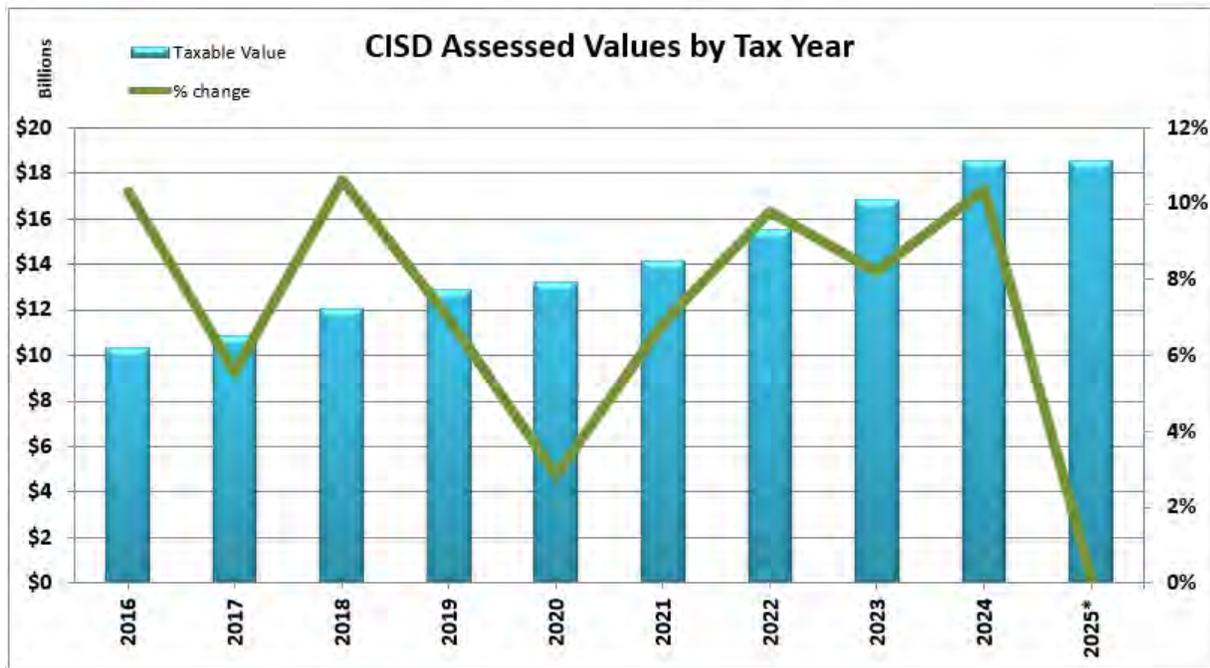
Coppell Independent School District

**COPPELL INDEPENDENT SCHOOL DISTRICT
ASSESSED VALUATION AND TAX RATES**

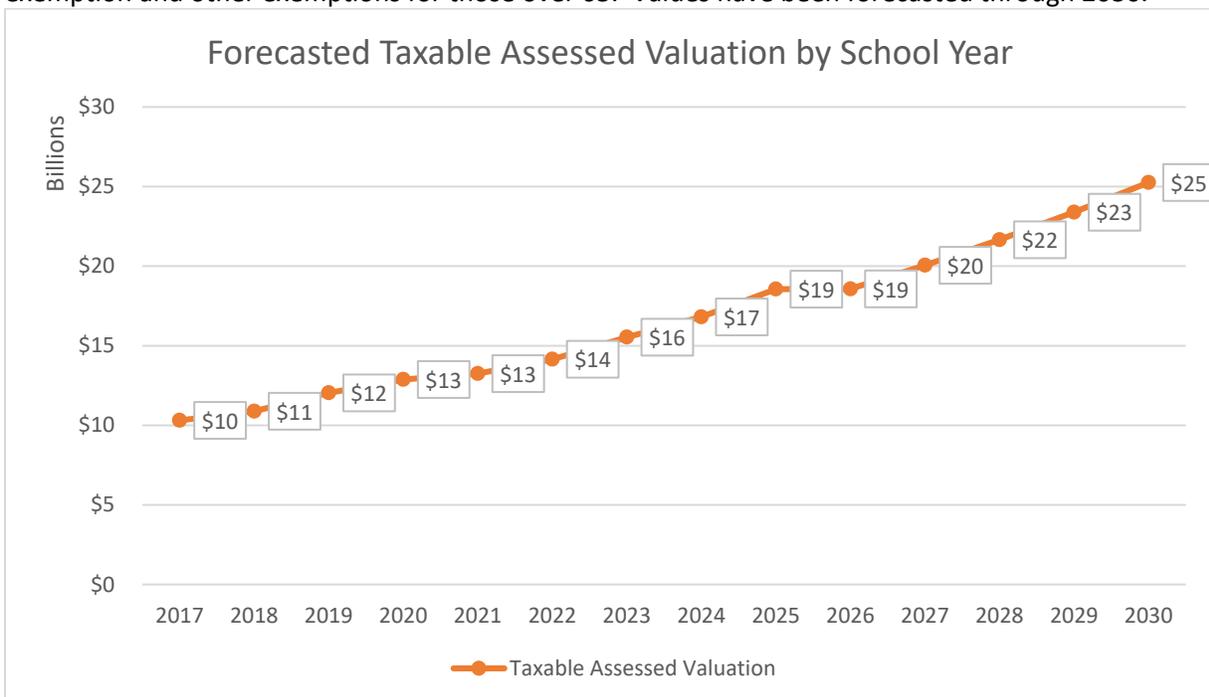
School Year Ending	Taxable Assessed Valuation	Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Average Student Enrollment	Valuation Per Student
1985	\$723,550,332	\$0.5500	\$0.2300	\$0.7800	1,299	\$557,006
1986	\$951,687,440	\$0.5500	\$0.2300	\$0.7800	1,666	\$571,241
1987	\$1,301,460,376	\$0.5900	\$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	\$5,910,792,683	\$1.5000	\$0.2350	\$1.7350	10,014	\$590,253
2006	\$6,091,132,024	\$1.5000	\$0.2290	\$1.7290	10,078	\$604,399
2007	\$6,465,160,183	\$1.3700	\$0.2290	\$1.5990	9,857	\$655,895
2008	\$7,106,074,149	\$1.0400	\$0.2290	\$1.2690	9,917	\$716,555
2009	\$7,597,981,566	\$1.0400	\$0.2390	\$1.2790	9,788	\$776,255
2010	\$7,467,037,266	\$1.0400	\$0.2434	\$1.2834	10,004	\$746,405
2011	\$7,165,643,131	\$1.1700	\$0.2542	\$1.4242	10,168	\$704,725
2012	\$7,121,426,454	\$1.1700	\$0.2542	\$1.4242	10,626	\$670,189
2013	\$7,339,047,388	\$1.1700	\$0.2488	\$1.4188	11,082	\$662,249
2014	\$7,842,929,582	\$1.1700	\$0.2624	\$1.4324	11,329	\$692,288
2015	\$8,625,601,983	\$1.1700	\$0.2790	\$1.4490	11,539	\$747,517
2016	\$9,345,823,285	\$1.1700	\$0.2690	\$1.4390	11,851	\$788,611
2017	\$10,309,108,102	\$1.1700	\$0.3227	\$1.4927	12,349	\$834,813
2018	\$10,883,388,661	\$1.1700	\$0.3077	\$1.4777	12,614	\$862,802
2019	\$12,037,551,055	\$1.1700	\$0.2905	\$1.4605	12,925	\$931,339
2020	\$12,878,169,423	\$1.0683	\$0.2626	\$1.3309	13,218	\$974,290
2021	\$13,247,166,384	\$1.0514	\$0.2586	\$1.3100	13,052	\$1,014,953
2022	\$14,150,535,770	\$1.0472	\$0.2448	\$1.2920	13,131	\$1,077,643
2023	\$15,537,196,829	\$0.9867	\$0.2306	\$1.2173	13,361	\$1,162,877
2024	\$16,809,816,483	\$0.8022	\$0.2513	\$1.0535	13,414	\$1,253,155
2025	\$18,555,768,528	\$0.7552	\$0.2474	\$1.0026	13,233	\$1,402,234
2026	\$18,572,195,409	\$0.7552	\$0.2267	\$0.9819	13,057	\$1,422,394

Coppell Independent School District

The following chart displays Coppell ISD taxable assessed values by tax year including the % change in values. Residential values are reassessed every other year explaining the variation in the % change each year.

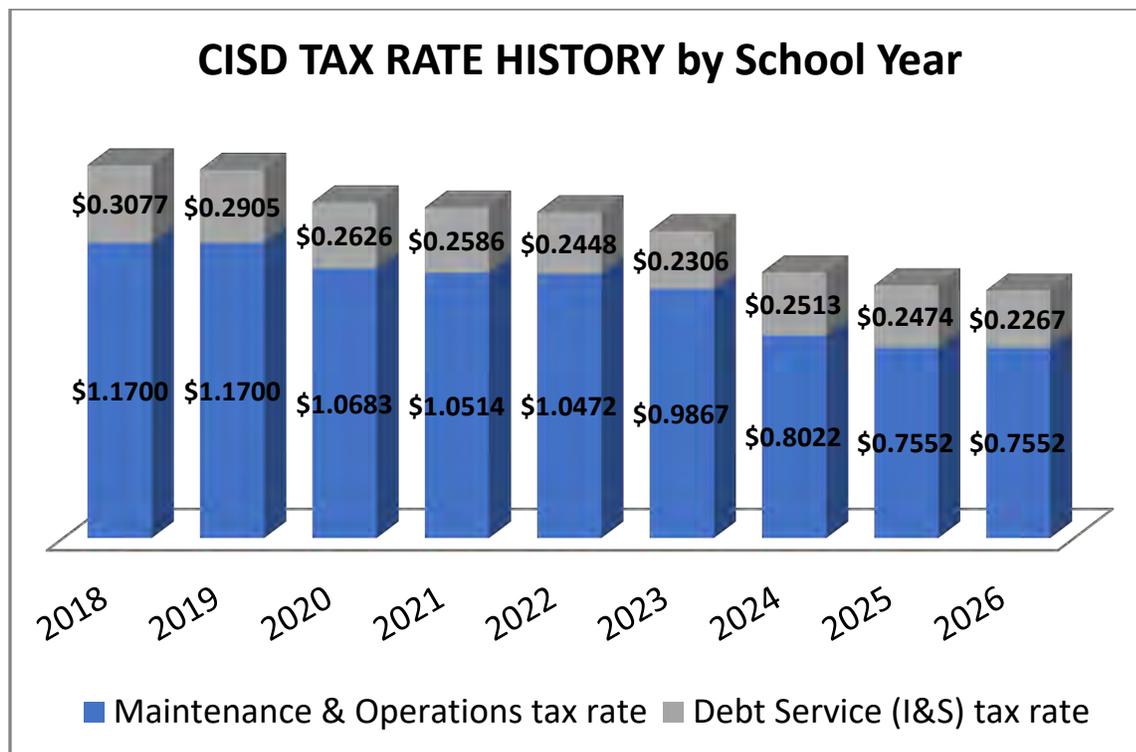


Forecasted Taxable Assessed values use an assumption of average growth of 8%. Coppell ISD has realized an average certified taxable value growth of 8.0% over the past 10 years (2016-2025) and 8.0% over the past 5 years (2021-2025). This excludes 2026 due to the large increase in the homestead exemption and other exemptions for those over 65. Values have been forecasted through 2030.



Tax Rate History

The district’s tax rate history is presented in chart format. Coppell ISD maintains a tax collection rate over 99.5%.



The district has a strong tax collection history and anticipates collection of 100% of tax revenue. Budgeted revenue may vary from actual due to changes in legislation that take place after budget adoption such as an increase in the homestead exemption or a tax ratification election. In tax year 2024, significant refunds were issued due to lawsuits settled by the Dallas Central Appraisal District (DCAD). Due to an increase in lawsuits handled by DCAD, the district anticipates refunds increasing over the next few years.

Actual Tax Revenue Collection:

	Tax Revenue Budgeted & Actuals				
	2020	2021*	2022	2023	2024^
Tax Revenue (Original Budget)	\$173,114,052	\$173,488,737	\$181,221,447	\$188,620,111	\$173,081,969
Tax Revenue (Actuals)	173,000,157	180,031,449	182,327,439	188,565,095	172,478,571
Total (variance to budget)	-\$113,895	\$6,542,712	\$1,105,992	-\$55,016	-\$603,398

* In 2021, certified values were not published at the time of budget adoption due to COVID-19 pandemic

^2024 budget adjusted down when VATRE did not pass

source: EX J-1 Annual Audit

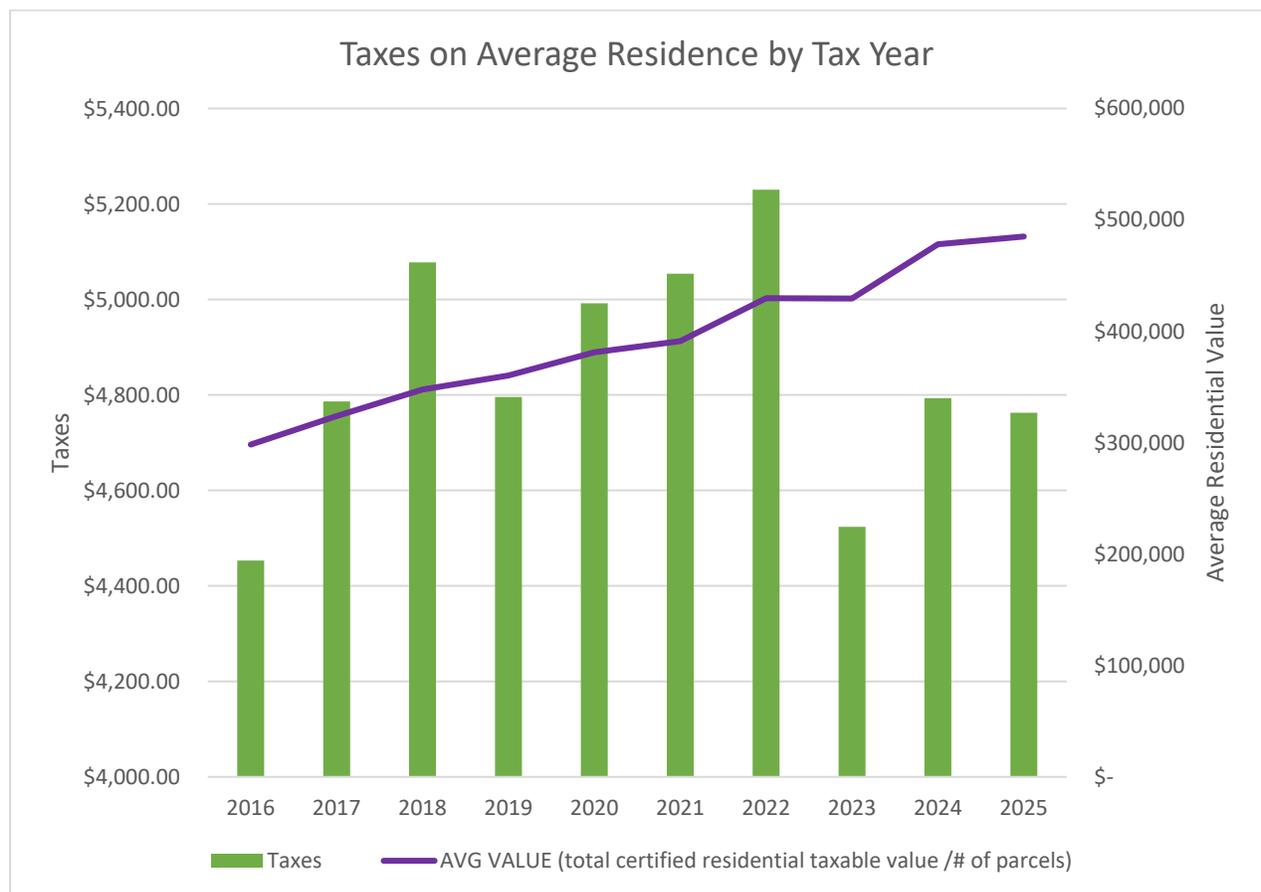
Coppell Independent School District

Property Tax Calculation and Impact on Average Household

Property taxes are calculated by dividing the taxable property value by 100 and multiplying by the tax rate. Residential property owners are afforded a reduction of their taxes through a homestead exemption. In November of 2022, voters in the state of Texas approved an increase in the homestead exemption from \$25,000 to \$40,000, effectively reducing the amount of the taxable value of a primary homestead by \$15,000. In November of 2023, voters approved an increase in the homestead exemption from \$40,000 to \$100,000. In November of 2025, voters approved an increase in the homestead exemption from \$100,000 to \$140,000 with additional exemptions of \$60,000 for those over 65 or disabled, for a total of \$200,000.

In addition to the homestead exemption, residents over 65 may have their school taxes frozen. School district taxes will not increase for residents over 65 on their designated primary residence unless the residents improve their property with renovations such as additional square footage or a swimming pool.

Taxes on the average residence is estimated in the chart below using the total certified residential taxable value divided by the number of residential parcels in each tax year as of the certification date.



Recapture History

Under the current Texas school funding laws, the district is legally required to expend an estimated \$17,574,591 of 2025-26 local property taxes utilizing option 3 to purchase attendance credits from the State (recapture payments). This year the district’s recapture payment will equate to approximately 11% of the General Fund Budget. Since the inception of Robin Hood, the District will have paid approximately \$817 Million of local tax dollars to the state or partnering districts at the end of the fiscal year.

Below is a detailed list of annual Robin Hood payments made since inception through year-end 2026.

Robin Hood Payment History

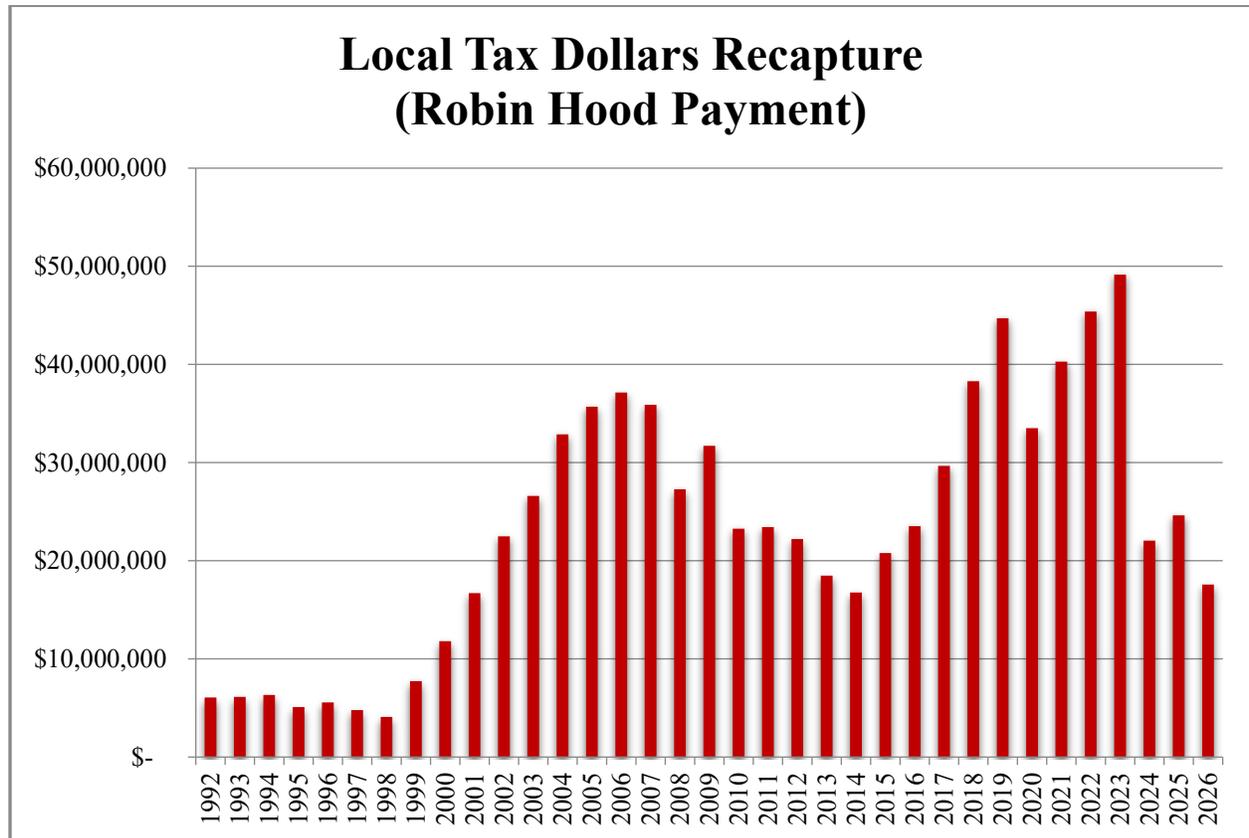
YEAR	PAYMENT		YEAR	PAYMENT
1992	\$ 6,068,560		2010	23,259,131
1993	6,126,018		2011	23,425,003
1994	6,321,255		2012	22,207,281
1995	5,089,471		2013	18,475,923
1996	5,557,812		2014	16,770,720
1997	4,793,558		2015	20,778,622
1998	4,088,827		2016	23,515,574
1999	7,729,881		2017	29,662,356
2000	11,807,564		2018	38,288,403
2001	16,704,560		2019	44,705,942
2002	22,492,228		2020	33,513,409
2003	26,601,662		2021	40,288,785
2004	32,869,100		2022	45,393,117
2005	35,699,673		2023	49,149,304
2006	37,137,688		2024	22,056,088
2007	35,889,496		2025	24,625,943
2008	27,285,332	Projected	*2026	17,574,591
2009	31,702,059			
				\$817,654,936

Source: TEA Cost of Recapture report April FINAL, (*projected values from budget)

Coppell Independent School District

The chart below shows the variability of the recapture payment each year. Recapture is impacted by the growth in taxable values, property tax relief legislation which determines tax revenues, and the calculation of funding that the district may keep based upon average daily attendance and other entitlements.

The reduction of recapture is driven by state legislation such as a forced reduction of the maintenance and operations tax rate or increases in the homestead exemption.



Coppell Independent School District

Enrollment history

The Texas Education Agency records enrollment for each school year as of a snapshot date at the end of October.

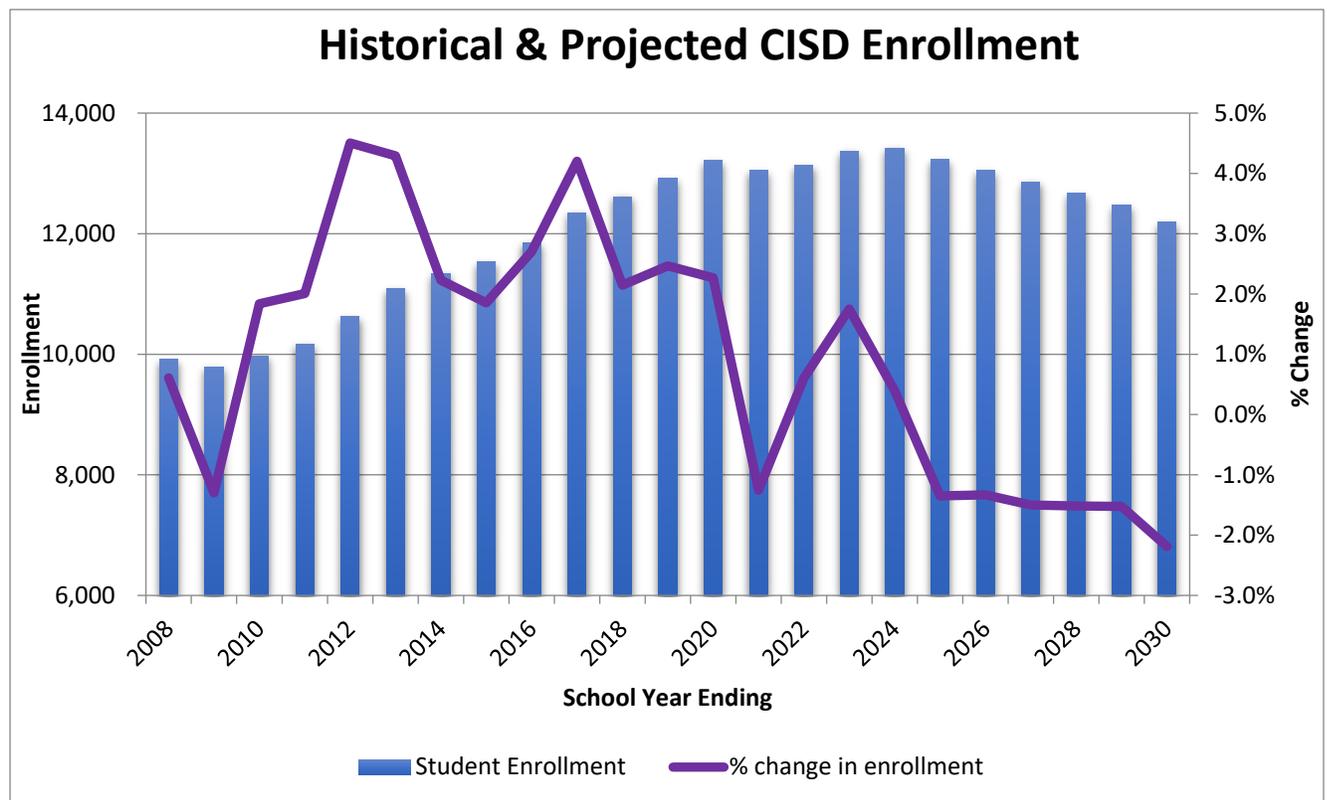
**COPPELL INDEPENDENT SCHOOL DISTRICT
ENROLLMENT HISTORY**

Fiscal Year End	Enrollment	Change in Enrollment	% of Change	Fiscal Year End	Enrollment	Change in Enrollment	% of Change
1980	743	126	20.4%	2004	9,931	71	0.7%
1981	791	48	6.5%	2005	10,014	83	0.8%
1982	835	44	5.6%	2006	10,078	64	0.6%
1983	899	64	7.7%	2007	9,857	(221)	-2.2%
1984	1,033	134	14.9%	2008	9,917	60	0.6%
1985	1,299	266	25.8%	2009	9,788	(129)	-1.3%
1986	1,666	367	28.3%	2010	9,968	180	1.8%
1987	1,939	273	16.4%	2011	10,168	200	2.0%
1988	2,222	283	14.6%	2012	10,626	458	4.5%
1989	2,551	329	14.8%	2013	11,082	456	4.3%
1990	2,953	402	15.8%	2014	11,329	247	2.2%
1991	3,408	455	15.4%	2015	11,539	210	1.9%
1992	3,931	523	15.3%	2016	11,851	312	2.7%
1993	4,379	448	11.4%	2017	12,349	498	4.2%
1994	5,018	639	14.6%	2018	12,614	265	2.1%
1995	5,708	690	13.8%	2019	12,925	311	2.5%
1996	6,396	688	12.1%	2020	13,218	293	2.3%
1997	7,138	742	11.6%	2021	13,052	(166)	-1.3%
1998	7,767	629	8.8%	2022	13,131	79	0.6%
1999	8,413	646	8.3%	2023	13,361	230	1.8%
2000	8,853	440	5.2%	2024	13,414	53	0.4%
2001	9,197	344	3.9%	2025	13,233	(181)	-1.3%
2002	9,659	462	5.0%	2026	13,057	(176)	-1.3%
2003	9,860	201	2.1%				

Coppell Independent School District

The district contracts with Zonda Education to provide demographic information and projected enrollment. A report is provided in the spring of each year to assist with budget preparation. A report is provided in the fall of each year to update enrollment projections. The historical and projected enrollment at the time of budget preparation is presented in chart format.

As of the spring of 2025, the district's demographer anticipates that enrollment growth will be declining by about 1.5% for the next three school years, losing nearly 200 students annually. Long range projections show that the district's 2029-30 enrollment will be around 12,200 students.



Coppell Independent School District

FTEs

The district manages full-time employees utilizing position control functionality within the district's ERP system. This chart has been updated and shows the FTE count as of October 2025. Total teachers have decreased due to lower enrollment. The Learning Coach role was added to combine duties of the Instructional Coach and the Digital Learning Coach, reflected in the Support Staff section. The significant increase in educational aides has been driven by the increase in the number of students needing special education services.

CISD Full-Time Equivalent (FTE) Count (recalculated at snapshot date to match TEA/PEIMS reporting)

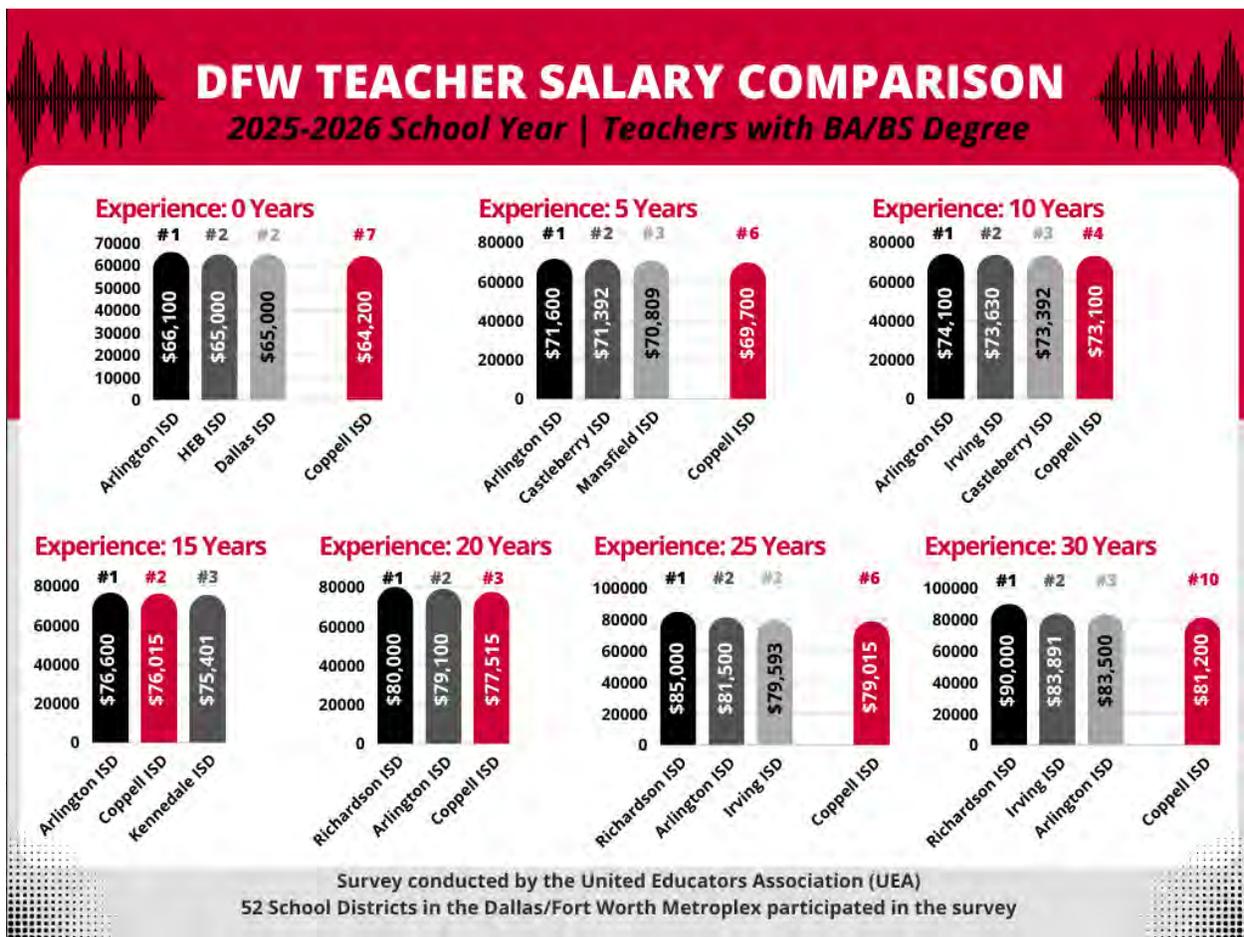
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	% growth since 21-22
Teachers	855.56	894.39	943.48	927.28	886.88	3.7%
Professional Support Staff						
Counselor	31.07	32.06	31.97	29.27	31.00	
Educational Diagnostician	15.00	14.21	17.00	17.00	19.00	
Librarian	14.22	14.33	14.54	13.76	16.00	
Learning Coach (was IC/DLC role)	33.61	21.99	36.00	28.00	21.00	
School Nurse	18.71	17.44	19.00	19.00	18.00	
Therapist (Special Ed)	25.87	27.87	34.87	34.36	34.38	
Other Support Staff	6.00	9.00	18.00	15.88	12.50	
Total Support Staff	144.48	136.90	171.38	157.27	151.88	5.1%
Administrative Staff						
Assistant Principal	26.98	27.00	27.00	26.00	24.00	
Asst/Assoc Supt/CFO/CCO	4.00	4.00	4.00	3.00	5.00	
Principal	18.00	18.00	18.00	18.00	17.00	
Superintendent	1.00	1.00	1.00	1.00	1.00	
Other Administrative Staff	28.72	31.80	37.04	37.55	37.00	
Total Administrative Staff	78.70	81.80	87.04	85.55	84.00	6.7%
Paraprofessional Staff						
Educational Aides	142.35	156.27	180.83	194.05	186.92	
Clerical Campus	39.49	36.33	41.00	40.00	37.00	
Clerical/Secretarial	28.74	28.59	30.00	28.00	24.73	
Total Paraprofessional Staff	210.58	221.19	251.83	262.05	248.65	18.1%
Technology	41.97	43.72	35.00	31.00	28.96	-31.0%
Maintenance & Security	30.48	31.30	33.34	38.76	26.00	-14.7%
Food Service	61.27	65.87	68.25	63.57	63.62	3.8%
Total Personnel	1423.04	1475.17	1590.32	1565.48	1489.99	4.7%
# students enrolled at snapshot	13131	13361	13414	13233	13057	-0.6%
# teachers per student	0.0652	0.0669	0.0703	0.0701	0.0679	4.2%
# educational aides per student	0.0108	0.0117	0.0135	0.0147	0.0143	32.1%
# total support staff per student	0.0110	0.0102	0.0128	0.0119	0.0116	5.7%
# administrative staff per student	0.0060	0.0061	0.0065	0.0065	0.0064	7.3%

Coppell Independent School District

Teacher salary statistics

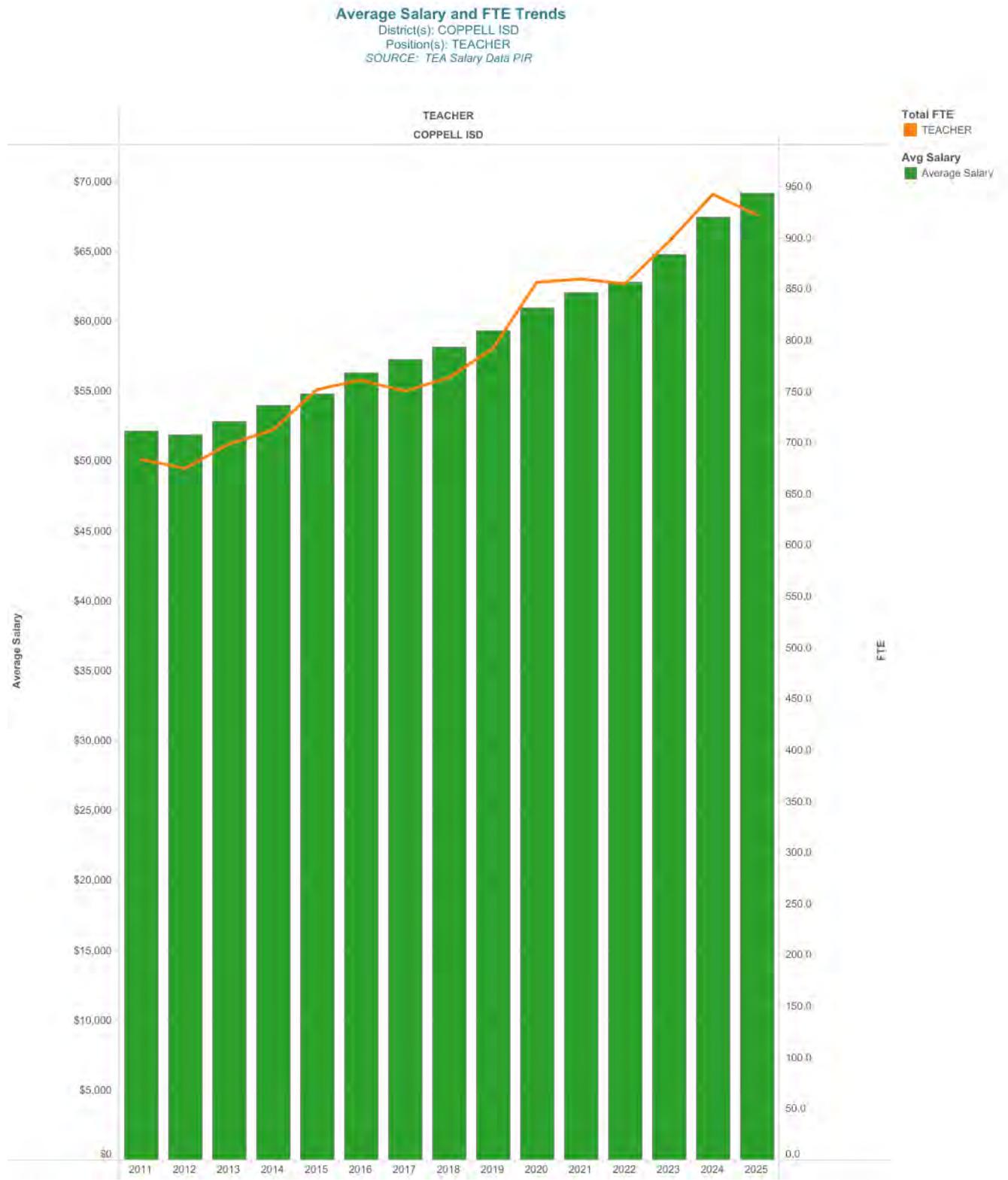
The district uses the salary schedules that follow the TASB model of a minimum, mid-point, and maximum. information regarding other pay models is located on the district's website.

Compared to other districts in the North Texas area, Coppell ISD's teacher pay remains in the top 10 for all experience levels. This is a budget priority of the Board of Trustees.



Coppell Independent School District

The growth of the Average Teacher Salary at Coppell ISD can be seen on the following chart.



Coppell Independent School District

Outstanding Bond Issues and Amortization Schedule

BOND DEBT BY ISSUE including maturity date:

Title	Secured by Ad Valorem Tax (Yes/No)	Original Par Amount	Principal Outstanding	Interest To Maturity	Total Principal & Interest to Maturity	Final Maturity Date
U/L Tax Sch Bldg & Ref Bds Ser 1995	Yes	\$ 34,239,822	\$ 658,737	\$ 5,086,263	\$ 5,745,000	08/15/2026
U/L Tax Sch Bldg & Ref Bds Ser 2001	Yes	12,800,945	7,446,964	45,463,036	52,910,000	08/15/2030
U/L Tax Qual Sch Cons Bds Taxable Ser 2013E	Yes	7,995,000	7,995,000	3,597,750	11,592,750	08/15/2034
U/L Tax Sch Bldg Bds Ser 2016A	Yes	6,835,000	1,050,000	520,000	1,570,000	08/15/2046
U/L Tax Sch Bldg Bds Ser 2016B	Yes	83,035,000	68,540,000	35,165,400	103,705,400	08/15/2046
U/L Tax Ref Bds Ser 2016D	Yes	23,770,000	930,000	46,500	976,500	08/15/2026
U/L Tax Ref Bds Ser 2016C	Yes	14,505,000	9,640,000	1,216,000	10,856,000	08/15/2034
U/L Tax Sch Bldg & Ref Bds Ser 2018	Yes	86,905,000	57,155,000	34,254,400	91,409,400	08/15/2047
U/L Tax Sch Bldg Bds Ser 2019	Yes	75,660,000	60,795,000	28,437,850	89,232,850	08/15/2048
U/L Tax Ref Bds Ser 2019A	Yes	20,640,000	6,075,000	1,312,850	7,387,850	08/15/2034
U/L Tax Ref Bds Ser 2020	Yes	6,433,559	5,816,573	3,444,227	9,260,800	08/15/2036
U/L Tax Ref Bds Ser 2020A	Yes	17,774,998	16,975,000	3,390,400	20,365,400	08/15/2040
U/L Tax Ref Bds Ser 2021	Yes	43,943,494	41,652,920	13,816,907	55,469,826	08/15/2044
U/L Tax Ref Bds Ser 2023	Yes	71,885,000	66,180,000	48,976,788	115,156,788	08/15/2053
U/L Tax Ref Bds Ser 2025	Yes	70,665,000	70,665,000	56,574,987	127,239,987	08/15/2055
Total - All Debt Issues			\$ 421,575,194	\$ 281,303,357	\$ 702,878,551	

The district's outstanding debt is due according to this schedule. The schedule can change if debt is defeased, an issue is refunded, or if additional debt is issued.

Amortization Schedule:

Fiscal Date	Principal to date	Percent Paid
08/31/2026	\$19,009,508.85	4.51%
08/31/2027	\$33,550,540.50	7.96%
08/31/2028	\$47,882,205.80	11.36%
08/31/2029	\$63,249,485.80	15.00%
08/31/2030	\$77,975,193.80	18.50%
08/31/2031	\$93,835,193.80	22.26%
08/31/2032	\$110,340,193.80	26.17%
08/31/2033	\$127,540,193.80	30.25%
08/31/2034	\$152,725,193.80	36.23%
08/31/2035	\$169,285,193.80	40.16%
08/31/2036	\$186,510,193.80	44.24%

Coppell Independent School District

Fiscal Date	Principal to date	Percent Paid
08/31/2037	\$203,590,193.80	48.29%
08/31/2038	\$221,370,193.80	52.51%
08/31/2039	\$239,530,193.80	56.82%
08/31/2040	\$255,860,193.80	60.69%
08/31/2041	\$272,865,193.80	64.73%
08/31/2042	\$290,545,193.80	68.92%
08/31/2043	\$308,955,193.80	73.29%
08/31/2044	\$326,940,193.80	77.55%
08/31/2045	\$342,720,193.80	81.30%
08/31/2046	\$359,155,193.80	85.19%
08/31/2047	\$371,100,193.80	88.03%
08/31/2048	\$379,385,193.80	89.99%
08/31/2049	\$385,715,193.80	91.49%
08/31/2050	\$392,315,193.80	93.06%
08/31/2051	\$399,190,193.80	94.69%
08/31/2052	\$406,350,193.80	96.39%
08/31/2053	\$413,810,193.80	98.16%
08/31/2054	\$417,615,193.80	99.06%
08/31/2055	\$421,575,193.80	100.00%

The difference between the Bond Debt by Issue total and the detailed Debt Schedule total is the annual contribution that has been put into escrow for the Qualified School Building Bonds (2013B) principal payment. The principal on the Bond Debt by Issue shows the entire amount due, the principal on the Debt Schedule shows the remaining principal contributions to escrow.

The following pages illustrate the district's current Debt Schedule.

Coppell Independent School District

Payment Date	Series 2025		Series 2023	
	Principal	Interest	Principal	Interest
2/15/2026	-	1,621,244	-	1,489,469
8/15/2026	1,615,000	1,621,244	1,545,000	1,489,469
2/15/2027	-	1,580,869	-	1,450,844
8/15/2027	1,900,000	1,580,869	1,620,000	1,450,844
2/15/2028	-	1,533,369	-	1,410,344
8/15/2028	1,995,000	1,533,369	1,625,000	1,410,344
2/15/2029	-	1,483,494	-	1,369,719
8/15/2029	2,090,000	1,483,494	-	1,369,719
2/15/2030	-	1,431,244	-	1,369,719
8/15/2030	1,260,000	1,431,244	-	1,369,719
2/15/2031	-	1,399,744	-	1,369,719
8/15/2031	1,325,000	1,399,744	2,285,000	1,369,719
2/15/2032	-	1,366,619	-	1,312,594
8/15/2032	1,390,000	1,366,619	2,395,000	1,312,594
2/15/2033	-	1,331,869	-	1,252,719
8/15/2033	1,460,000	1,331,869	2,510,000	1,252,719
2/15/2034	-	1,295,369	-	1,189,969
8/15/2034	1,535,000	1,295,369	1,930,000	1,189,969
2/15/2035	-	1,256,994	-	1,141,719
8/15/2035	1,610,000	1,256,994	2,030,000	1,141,719
2/15/2036	-	1,216,744	-	1,090,969
8/15/2036	1,690,000	1,216,744	2,125,000	1,090,969
2/15/2037	-	1,174,494	-	1,037,844
8/15/2037	1,775,000	1,174,494	2,230,000	1,037,844
2/15/2038	-	1,130,119	-	982,094
8/15/2038	1,865,000	1,130,119	2,345,000	982,094
2/15/2039	-	1,083,494	-	923,469
8/15/2039	1,955,000	1,083,494	2,125,000	923,469
2/15/2040	-	1,034,619	-	870,344
8/15/2040	2,055,000	1,034,619	2,230,000	870,344
2/15/2041	-	983,244	-	814,594
8/15/2041	2,155,000	983,244	2,345,000	814,594
2/15/2042	-	929,369	-	767,694
8/15/2042	2,265,000	929,369	2,435,000	767,694
2/15/2043	-	872,744	-	718,994
8/15/2043	2,380,000	872,744	2,535,000	718,994
2/15/2044	-	813,244	-	668,294
8/15/2044	2,495,000	813,244	2,635,000	668,294
2/15/2045	-	750,869	-	613,947
8/15/2045	2,620,000	750,869	2,745,000	613,947
2/15/2046	-	685,369	-	557,331
8/15/2046	2,750,000	685,369	2,855,000	557,331
2/15/2047	-	628,650	-	498,447
8/15/2047	2,865,000	628,650	2,975,000	498,447
2/15/2048	-	569,559	-	437,088
8/15/2048	2,985,000	569,559	3,100,000	437,088
2/15/2049	-	507,994	-	373,150
8/15/2049	3,105,000	507,994	3,225,000	373,150
2/15/2050	-	443,953	-	304,619
8/15/2050	3,235,000	443,953	3,365,000	304,619
2/15/2051	-	377,231	-	233,113
8/15/2051	3,370,000	377,231	3,505,000	233,113
2/15/2052	-	307,725	-	158,631
8/15/2052	3,505,000	307,725	3,655,000	158,631
2/15/2053	-	235,434	-	80,963
8/15/2053	3,650,000	235,434	3,810,000	80,963
2/15/2054	-	160,153		
8/15/2054	3,805,000	160,153		
2/15/2055	-	81,675		
8/15/2055	3,960,000	81,675		
Total	70,665,000	56,574,988	66,180,000	48,976,788

Coppell Independent School District

Series 2021		Series 2020A		Series 2020		Series 2019	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
-	496,471	-	151,137	-	113,300	-	1,325,150.00
92,920	2,328,551	830,000	151,137	69,452	663,848	2,345,000	1,325,150.00
-	496,471	-	147,621	-	113,300	-	1,266,525.00
1,930,000	496,471	835,000	147,621	48,284	680,016	2,460,000	1,266,525.00
-	482,497	-	143,250	-	113,300	-	1,205,025.00
1,955,000	482,497	845,000	143,250	33,837	694,463	2,585,000	1,205,025.00
-	466,975	-	138,337	-	113,300	-	1,140,400.00
1,985,000	466,975	855,000	138,337	615,000	113,300	2,720,000	1,140,400.00
-	449,020	-	132,723	-	101,000	-	1,072,400.00
2,025,000	449,020	865,000	132,723	640,000	101,000	2,725,000	1,072,400.00
-	429,590	-	126,612	-	88,200	-	1,004,275.00
2,060,000	429,590	880,000	126,612	665,000	88,200	2,860,000	1,004,275.00
-	408,795	-	119,955	-	74,900	-	932,775.00
2,105,000	408,795	890,000	119,955	690,000	74,900	3,000,000	932,775.00
-	387,124	-	112,911	-	61,100	-	857,775.00
2,145,000	387,124	905,000	112,911	725,000	61,100	3,155,000	857,775.00
-	364,076	-	105,521	-	46,600	-	778,900.00
2,190,000	364,076	920,000	105,521	745,000	46,600	3,310,000	778,900.00
-	339,340	-	97,550	-	31,700	-	712,700.00
2,240,000	339,340	935,000	97,550	775,000	31,700	3,440,000	712,700.00
-	313,031	-	88,980	-	16,200	-	643,900.00
2,295,000	313,031	950,000	88,980	810,000	16,200	3,580,000	643,900.00
-	285,273	-	79,651			-	572,300.00
2,345,000	285,273	975,000	79,651			3,725,000	572,300.00
-	255,620	-	69,589			-	497,800.00
2,405,000	255,620	995,000	69,589			3,870,000	497,800.00
-	224,728	-	59,072			-	420,400.00
2,470,000	224,728	1,010,000	59,072			4,025,000	420,400.00
-	192,013	-	48,144			-	339,900.00
2,535,000	192,013	1,035,000	48,144			1,605,000	339,900.00
-	157,423	-	36,790			-	307,800.00
2,605,000	157,423	1,060,000	36,790			1,670,000	307,800.00
-	120,575	-	24,791			-	274,400.00
2,675,000	120,575	1,080,000	24,791			1,735,000	274,400.00
-	81,801	-	12,565			-	239,700.00
2,755,000	81,801	1,110,000	12,565			1,805,000	239,700.00
-	41,592					-	203,600.00
2,840,000	41,592					1,880,000	203,600.00
						-	166,000.00
						1,955,000	166,000.00
						-	126,900.00
						2,030,000	126,900.00
						-	86,300.00
						2,115,000	86,300.00
						-	44,000.00
						2,200,000	44,000.00
41,652,920	13,816,907	16,975,000	3,390,400	5,816,573	3,444,227	60,795,000	28,437,850

Coppell Independent School District

Series 2019A Refunding		Series 2018		Series 2016A		Series 2016B	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
-	143,400.00	-	1,325,875.00	-	21,000.00	-	1,382,700.00
1,445,000	143,400.00	1,525,000	1,325,875.00	35,000	21,000.00	2,380,000	1,382,700.00
-	107,275.00	-	1,287,750.00	-	20,300.00	-	1,323,200.00
495,000	107,275.00	1,600,000	1,287,750.00	35,000	20,300.00	1,115,000	1,323,200.00
-	94,900.00	-	1,247,750.00	-	19,600.00	-	1,300,900.00
515,000	94,900.00	1,675,000	1,247,750.00	35,000	19,600.00	685,000	1,300,900.00
-	82,025.00	-	1,205,875.00	-	18,900.00	-	1,287,200.00
545,000	82,025.00	1,740,000	1,205,875.00	35,000	18,900.00	2,510,000	1,287,200.00
-	71,125.00	-	1,162,375.00	-	18,200.00	-	1,237,000.00
565,000	71,125.00	1,825,000	1,162,375.00	40,000	18,200.00	2,610,000	1,237,000.00
-	59,825.00	-	1,116,750.00	-	17,400.00	-	1,184,800.00
585,000	59,825.00	1,920,000	1,116,750.00	40,000	17,400.00	2,715,000	1,184,800.00
-	48,125.00	-	1,068,750.00	-	16,600.00	-	1,130,500.00
610,000	48,125.00	2,015,000	1,068,750.00	40,000	16,600.00	2,825,000	1,130,500.00
-	32,875.00	-	1,018,375.00	-	15,800.00	-	1,074,000.00
640,000	32,875.00	2,115,000	1,018,375.00	45,000	15,800.00	2,935,000	1,074,000.00
-	16,875.00	-	976,075.00	-	14,900.00	-	1,015,300.00
675,000	16,875.00	2,200,000	976,075.00	45,000	14,900.00	3,055,000	1,015,300.00
		-	921,075.00	-	14,000.00	-	954,200.00
		2,310,000	921,075.00	45,000	14,000.00	3,175,000	954,200.00
		-	863,325.00	-	13,100.00	-	890,700.00
		2,425,000	863,325.00	50,000	13,100.00	3,300,000	890,700.00
		-	802,700.00	-	12,100.00	-	824,700.00
		2,545,000	802,700.00	50,000	12,100.00	3,435,000	824,700.00
		-	739,075.00	-	11,100.00	-	756,000.00
		2,675,000	739,075.00	55,000	11,100.00	3,570,000	756,000.00
		-	672,200.00	-	10,000.00	-	684,600.00
		2,805,000	672,200.00	55,000	10,000.00	3,715,000	684,600.00
		-	602,075.00	-	8,900.00	-	610,300.00
		2,950,000	602,075.00	55,000	8,900.00	3,865,000	610,300.00
		-	528,325.00	-	7,800.00	-	533,000.00
		3,095,000	528,325.00	60,000	7,800.00	4,015,000	533,000.00
		-	450,950.00	-	6,600.00	-	452,700.00
		3,250,000	450,950.00	60,000	6,600.00	4,180,000	452,700.00
		-	369,700.00	-	5,400.00	-	369,100.00
		3,415,000	369,700.00	65,000	5,400.00	4,345,000	369,100.00
		-	301,400.00	-	4,100.00	-	282,200.00
		3,550,000	301,400.00	65,000	4,100.00	4,520,000	282,200.00
		-	230,400.00	-	2,800.00	-	191,800.00
		3,690,000	230,400.00	70,000	2,800.00	4,700,000	191,800.00
		-	156,600.00	-	1,400.00	-	97,800.00
		3,840,000	156,600.00	70,000	1,400.00	4,890,000	97,800.00
		-	79,800.00				
		3,990,000	79,800.00				
6,075,000	1,312,850	57,155,000	34,254,400	1,050,000	520,000	68,540,000	35,165,400

Definitions of Terminology

FUND CODES

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

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

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

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

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

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

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

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

FUND 263 - Title III, LEP and Title III IMMIGRANT - This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by

Coppell Independent School District

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 282 – Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021 – This fund classification is used to account for federal stimulus ESSER III funds granted through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain students subgroups, identify and provide homeless children and youth with services in light of challenges of the coronavirus, and enable homeless children and youth to attend school and participate fully in school activities.

FUND 283 - ESSER SUPPLEMENTAL – This fund classification is to be used to account for federal discretionary COVID-19 funding from state discretionary ESSER III fund under the American Rescue Plan Act (ARP) of 2021 to pay for unreimbursed costs due to the coronavirus disease (COVID-19) pandemic and for intensive educational supports for students not performing satisfactory for each of the 2021-22 and 2022-23 school years.

FUND 289 – FEDERALLY FUNDED SPECIAL REVENUE FUND – This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above.

FUND 410 – INSTRUCTIONAL MATERIALS ALLOTMENT FUND – This is a state fund that was formerly the State Textbook Fund. This fund is for the purchase of instructional materials including textbooks, software, supplemental materials, DVD and CD-ROMs, online services, open-source materials and other means of conveying information electronically.

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

FUNCTION CODES

Monies in this budget are appropriated by function within several funds. A function represents a general operational area in a school district and groups together related activities. Coppell ISD uses the following functions in the process of educating students or organizing the resources to educate students. For example, 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

Coppell Independent School District

instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students. Salaries for teachers and classroom assistants, supplies and equipment used in the classroom, and repair of equipment are examples of function 11 expenditures.

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

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

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

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

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

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

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

Coppell Independent School District

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

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

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

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

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

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

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

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

FUNCTION 41 – GENERAL ADMINISTRATION - This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple

Coppell Independent School District

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

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

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

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

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

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

FUNCTION 81 – FACILITIES ACQUISITION AND CONSTRUCTION - This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

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

- Providing financial resources for services in another public school through a contract for education of nonresident students under Chapter 49, TEC
- Purchasing attendance credits from the state under Chapter 49, TEC

Coppell Independent School District

- This function is to be used exclusively for the purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts.

FUNCTION 93 – PAYMENT TO FISCAL AGENT/MEMBER DISTRICTS SHARED SERVICES ARRANGEMENTS -

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or (2) payments from a fiscal agent to a member district of a shared services arrangement.

FUNCTION 95 – PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM -

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is also used to account for incremental costs associated with this activity.

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

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

TERMS AND ACRONYMS

AA – Strong budget ratings issued by ratings agencies

AAVTC – Arts, A/V Technology and Communications Career Cluster

ACT – American College Test

ADA – Average Daily Attendance

AP – Advanced Placement

ARP – American Rescue Plan Act

ASBO – Association of School Business Officials International

ASF – Available School Fund

ASSOC SUPT – Associate Superintendent

ASST - Assistant

AVG – Average

BLS - Bureau of Labor Statistics

CAA – District Local Policy – Fiscal Management Goals and Objectives – Financial Ethics

CBAS – Community Based Accountability System

Coppell Independent School District

CD – Compact Disc

CDA – District Local Policy – Other Revenues Investments

CIP – Campus Improvement Plan

CISD – Coppell Independent School District

CHS – Coppell High School

CHS9 – Coppell High School 9th Grade

CE – District Local Policy – Annual Operating Budget

CFO – Chief Financial Officer

CFR – Code of Federal Regulations

CMS – Coppell Middle School

CO-CURRICULAR – additional activities that work together with those inside the classroom to enhance students' learning

COO – Chief Operations Officer

COVID-19 – Coronavirus Disease 2019

CPI – Consumer Price Index

CTE – Career and Technical Education

DCAD – Dallas Central Appraisal District

DEIC – District Educational Improvement Council

DIP – District Improvement Plan

DLI – Dual Language Immersion

DFW – Dallas Fort Worth metroplex

DVD – Digital Optical Disc

EB – Emergent Bilingual

ECON DISADV – Economically Disadvantaged

EL - Elementary

ELL – English Language Learner

ERP – Enterprise Resource Platform

ESEA – Elementary and Secondary Education Act

ESSER – Elementary and Secondary School Emergency Relief

Coppell Independent School District

FIRST – Financial Integrity Rating System of Texas reports

FN – Function (one of the sections of the budget code)

FSP – Foundation School Program

FTE – Full-Time Equivalent

GAO – Government Accountability Office

GASB – Government Accounting Standards Board

GT – Gifted and Talented

HVAC – Heating, Ventilation, and Air Conditioning

I&S – Interest and Sinking

IB - International Baccalaureate

IDEA – Individuals with Disabilities Act

ISD – Independent School District

JJAE – Juvenile Justice Alternative Education

LEED – Leadership in Energy and Environmental Design

LED – Light-Emitting Diode

LEP – Limited English Proficient

M&O – Maintenance and Operations

MCR – Maximum Compressed Rate

MBA – Meritorious Budget Award

MCR – Maximum Compressed Rate

NSLP – National School Lunch Program

NTH@C – New Tech High @ Coppell

OPEB – Other Post-Employment Benefit

PEIMS – Public Education Information Management System

PIC – Program Intent Code

PLC – Professional Learning Communities

RADA – Refined Average Daily Attendance - is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance.

Coppell Independent School District

Recapture – this used to be called Robin Hood and is a process for taking excess revenue collected by some district above the level of

RN – Registered Nurse

SAT – Scholastic Aptitude Test

SBOE – State Board of Education

SHARS – School Health and Related Services

STAAR – State of Texas Assessments of Academic Readiness

STEAM – Science, Technology, Engineering, Arts and Mathematics

STEM – Science, Technology, Engineering and Mathematics

TAPR – Texas Academic Performance Reports

TASB – Texas Association of School Boards

TEA – Texas Education Agency

TEC – Texas Education Code

TEKS – Texas Essentials Knowledge and Skills

TITLE – Federal Funds that are meant to supplement existing state funding for education

TRE – Tax Ratification Election

TRS – Teacher Retirement System of Texas

TRS CARE – Teacher Retirement System of Texas Health Insurance Program

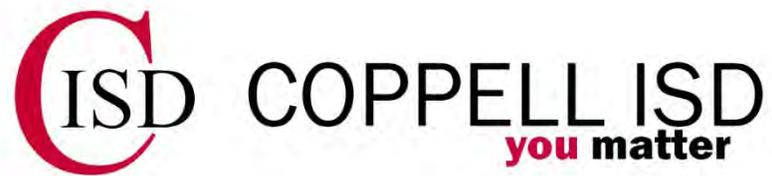
TSPN – Texas School Policy Network

US – United States

USDA – United States Department of Agriculture

VATRE – Voter-Approved Tax Ratification Election

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



200 S. DENTON TAP ROAD, COPPELL, TX 75019
(214) 496-6000
WWW.COPPELLISD.COM