

**PLANO INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
2007 -2008**

General Fund	FY 08 Adopted Budget	Amended FY08 Budget May '08	June 17, 2008 Amendment	Amended Budget June 17 '08	Actuals Thru June 10 '08
REVENUES:					
Local Sources	\$ 348,702,523	\$ 355,420,203	\$ 166,232	\$ 355,586,435	\$ 353,488,263
State Sources	146,026,729	126,863,334	(3,209,650)	123,653,684	113,249,444
Federal Sources	590,000	180,000	10,393	190,393	173,304
Transfer in From Worker's Comp	-	-	-	-	-
Transfers In From Other Funds	9,062,564	9,404,521	(845,698)	8,558,823	-
	<u>\$ 504,381,816</u>	<u>\$ 491,868,057</u>	<u>\$ (3,878,722)</u>	<u>\$ 487,989,335</u>	<u>\$ 466,911,011</u>
EXPENDITURES:					
11 Instruction	\$ 256,869,834	\$ 262,371,184	\$ 217,306	\$ 262,588,490	\$ 233,023,714
12 Instructional Resources and Media Services	11,231,064	11,404,761	-	11,404,761	9,890,478
13 Curriculum Development & Instructional Staff Development	6,829,076	7,512,194	-	7,512,194	6,094,251
18 Technology - District Wide Instructional Initiatives	943,254	1,508,652	(932,416)	576,236	212,343
19 Technology - Campus Based Instructional Initiatives	421,177	453,163	(435,489)	17,674	-
21 Instructional Leadership	2,799,963	2,841,283	118,530	2,959,813	2,478,152
23 School Leadership	21,782,401	21,893,185	-	21,893,185	18,259,116
31 Guidance, Counseling and Evaluation Services	15,051,011	15,768,234	-	15,768,234	13,564,745
32 Social Work Services	832,550	866,407	98,958	965,365	850,217
33 Health Services	4,177,952	4,264,136	-	4,264,136	3,843,406
34 Student Transportation	8,774,293	9,351,618	930,639	10,282,257	10,366,068
35 Food Services	-	-	-	-	-
36 Cocurricular/Extracurricular Activities	6,372,743	7,010,253	161	7,010,414	5,683,533
41 General Administration	11,405,922	11,633,965	(548,843)	11,085,122	9,228,449
51 Plant Maintenance and Operations	43,176,818	44,597,572	(268,129)	44,329,443	38,037,584
52 Security and Monitoring Services	2,537,638	2,660,950	45,232	2,706,182	2,418,436
53 Data Processing Services	6,237,861	6,838,109	8,986	6,847,095	5,493,962
61 Community Services	5,592,680	5,656,653	(5,441,138)	215,515	15,584
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition and Construction	-	90,316	-	90,316	76,281
91 Purchase of WADA	97,256,013	78,905,634	3,222,121	82,127,755	38,938,702
92 Incremental Costs	930,000	930,000	-	930,000	754,813
93 Payments to Fiscal Agent of SSA	214,500	214,500	11,000	225,500	225,500
95 Juvenile Justice Alternative Ed Prg	170,000	200,000	20,000	220,000	-
97 Payments to Tax Increment Fund	5,400,000	5,400,000	-	5,400,000	-
	<u>\$ 509,006,750</u>	<u>\$ 502,372,767</u>	<u>\$ (2,953,081)</u>	<u>\$ 499,419,687</u>	<u>\$ 399,455,334</u>
OTHER RESOURCES AND (USES)					
Transfer out - Head Start	\$ 304,595	\$ 304,595	\$ (194,855)	\$ 109,740	\$ 109,740
Transfer out - Tuition Reimbursed	2,223,171	2,257,819	(220,006)	2,037,813	-
Transfer out - Athletics	1,371,543	1,681,941	(378,582)	1,303,359	-
Transfer out - Special Programs	3,844,341	3,844,341	(195,111)	3,649,230	-
Transfer out - FANS	38,000	38,000	-	38,000	-
Transfer out - Other	714,522	715,472	212,010	927,482	-
Transfer out - Operating	1,604,470	1,600,431	(1,589,831)	10,600	-
Total Other Resources and (Uses)	<u>\$ 10,100,642</u>	<u>\$ 10,442,599</u>	<u>\$ (2,366,375)</u>	<u>\$ 8,076,224</u>	<u>\$ 109,740</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (14,725,576)</u>	<u>\$ (20,947,309)</u>	<u>\$ 1,440,733</u>	<u>\$ (19,506,576)</u>	<u>\$ 67,345,937</u>

**Plano Independent School District
Recommended 2007-08 Budget Amendments
June 17, 2008**

Actions IMPACTING Fund Balance:			Transfers between Functions and accounts have been requested to redistribute the budget to align specific amounts to meet projected actual expenditures as requested by principals and department heads.		
Operating Fund - 199	FC		Tuition Fund - 166	FC	
Revenue:			Revenue:		
Revenue	00	(4,529,461.00)	Revenue	00	266,938.00
Expenditure:			Instruction Service	11	(230,216.00)
Instruction Service	11	605,861.00	Library	12	(1,841.00)
Library	12	1,840.00	Curriculum & Instructional Staff - Development	13	(52,019.00)
Curriculum & Instructional Staff - Development	13	52,020.00	Instructional Leadership	21	(1,508.00)
District Instructional Computing Initiatives	18	(932,416.00)	School Leadership	23	6,078.00
Campus Instructional Computing Initiatives	19	(424,621.00)	Guidance, Counseling and Evaluation Services	31	2,099.00
Instructional Leadership	21	115,186.00	Health Services	33	4,984.00
School Leadership	23	(6,079.00)	Student Transportation	34	819.00
Guidance, Counseling and Evaluation Services	31	(903.00)	Cocurricular/Extracurricular Activities	36	3,645.00
Social Work Services	32	100,348.00	General Administration	41	13,321.00
Health Services	33	(26,551.00)	Transfers Out (net)		(12,300.00)
Student Transportation	34	929,820.00	Net Change - Tuition Fund		\$ -
Food Services	35	-	Athletic Fund - 169		
Cocurricular/Extracurricular Activities	36	165,762.00	Revenue	00	175,745.00
General Administration	41	(13,321.00)	Cocurricular/Extracurricular Activities	36	(169,245.00)
Plant Maintenance and Operation	51	6,500.00	Plant Maintenance and Operation	51	(6,500.00)
Security and Monitoring Services	52	45,060.00	Net Change - Athletics Fund		\$ -
Data Processing Services	53	8,986.00	Special Programs Fund - 179		
Community Service	61	4,659.00	Revenue	00	123,941.00
Debt Service	71	-	Instruction Service	11	(158,339.00)
Facilities Acquisition and Construction	81	-	Campus Instructional Computing Initiatives	19	(10,867.00)
Purchase of WADA	91	3,222,121.00	Instructional Leadership	21	4,853.00
Incremental Costs	92	-	Guidance, Counseling and Evaluation Services	31	(1,196.00)
Payments to Fiscal Agent of SSA	93	11,000.00	Social Work Services	32	(1,390.00)
Juvenile Justice Alternative Education Program	95	-	Health Services	33	22,326.00
Payments to Tax Increment Fund	97	-	Security and Monitoring Services	52	672.00
Other Resources:			Juvenile Justice Alternative Education Program	95	20,000.00
Transfers Out (net)		(776,544.00)	Net Change - Special Programs Fund		\$ -
Net Change - Operating Fund (Positive Impact)		\$ (1,440,733.00)			

Other Fund Amendments :

Dr. Pepper Local Fund - 164	\$ -		
Transfer In - Dr. Pepper Funding	00	1,219,563.00	Revenue received for Dr Pepper Funding and adjustments for FY08 transfers
Transfer Out to Fund 240 - FANS	00	(1,219,563.00)	Transfer Out of funding into Fund 240 - FANS and adjustments for FY08 trans
Instruction Service	11	7,770.00	Intra-fund transfer from Function 41 to 11 (\$7,770)
Social Work Services	32	198.58	Intra-fund transfer from Function 41 to 32 (\$198.58)
Cocurricular/Extracurricular Activities	36	(25,127.93)	and 36 (\$48.38)
General Administration	41	15,699.86	Intra-fund transfer from Function 36 to 41 (\$23,716.82)
Plant Maintenance and Operation	51	200.00	and 52 (\$1,259.49)
Security and Monitoring Services	52	1,259.49	Intra-fund transfer from Function 36 to 51 (\$200)
Employee Child Care - 173	\$ -		
Transfer In		12,040.00	Employee Child Care revenue and expenditures are reclassified from the General Fund to an Enterprise Fund. Net operating profits will be transferred into Operating.
Revenue	00	5,150.00	
General Administration	41	(4,650.00)	
Plant Maintenance and Operation	51	(240.00)	
Community Service	61	(12,300.00)	
PASAR - Operations - 174	\$ -		
Transfer Out - Operating	00	(19,710.00)	PASAR revenue and expenditures are reclassified from the General Fund to an Enterprise Fund. Net operating profits will be transferred into Operating.
Revenue	00	548,447.00	
Health Services	33	186.00	
General Administration	41	(4,386.00)	
Security and Monitoring Services	52	676.00	
Community Service	61	(525,213.00)	
National Breakfast/Lunch Program - 240	\$ -		
Revenue	00	6,424.16	Recognize revenue and allocated expenditures for the National Breakfast/Lunch Program
Food Services	35	225,306.55	
Plant Maintenance and Operation	51	(276,730.37)	
Net Change to Fund Balance		\$ 44,999.66	Positive Impact on Fund Balance
AP Incentive Teacher Payment - 397	\$ -		
Instruction Service	11	(100.00)	Intra-fund transfer from Function 11 to 13 (\$100)
Curriculum & Instructional Staff - Development	13	(1,400.00)	Intra-fund transfer from Function 13 to 31 (\$1,500)
Guidance, Counseling and Evaluation Services	31	1,500.00	

Technology Allotment - 411

Revenue - State	00	(1,486,593.00)	Recognize state revenue and allocated expenditures
Instruction Service	11	1,486,593.00	for Technology Allotment

High School Allotment - 428

Revenue - State	00	(3,967,799.00)	Recognize state revenue and allocated expenditures
Instruction Service	11	3,967,799.00	for High School Allotment

Miscellaneous Local Donations - 469

Revenue	00	(42,745.00)	Recognize \$5,100 revenue received from PISD Education
Instruction Service	11	13,100.00	Foundation for the Girls Physics Camp meals and refreshments
Curriculum & Instructional Staff - Development	13	2,000.00	and \$10,000 granted for professional development or campus technology.
Cocurricular/Extracurricular Activities	36	27,645.00	Recognize revenue and expenditures for the final reconciliation
			of State AcDec Competition held at PWSH (\$27,645)

PPE Emergency/Helping Hands Funds - 478

Revenue	00	(100.00)	Recognize revenue donated to the Mike Floyd Memorial Fund
Community Service	61	100.00	

Debt Service Fund - Interest & Sinking - 513

Local Revenue	00	(980,270.00)	Net increase in tax revenue
Other Sources	00	(34,263,120.85)	2008 Bond Refunding - net proceeds and premium
Transfer Out	00	36,298,814.55	2008 Bond Refunding
Debt Service	71	363,721.00	Principal and Interest payments
Net Change to Fund Balance		\$ (1,419,144.70)	Positive Impact on Fund Balance

