

**PROPOSED GENERAL FUND BUDGET
2007-2008**

	Operating Fund 199	Tuition Reimbursement Fund 166	Athletics Fund 169	Employee Child Care Fund 173	PASAR Fund 174	Special Programs Fund 179	General Fund Total	Proposed Budget/ Refined ADA 50,613
REVENUES:								
Local Sources	\$ 336,810,339	\$ 2,921,034	\$ 1,088,400	\$ 15,450	\$ 7,777,300	\$ 90,000	\$ 348,702,523	\$ 6,890
State Sources	145,966,329					60,400	146,026,729	2,885
Federal Sources	590,000						590,000	12
Transfers In From Other Funds	1,604,470	2,223,171	1,371,543	48,809		3,814,571	9,062,564	179
	<u>\$ 484,971,138</u>	<u>\$ 5,144,205</u>	<u>\$ 2,459,943</u>	<u>\$ 64,259</u>	<u>\$ 7,777,300</u>	<u>\$ 3,964,971</u>	<u>\$ 504,381,816</u>	<u>\$ 9,966</u>
APPROPRIATIONS:								
11 Instruction	\$ 250,328,195	\$ 3,748,375				\$ 2,793,264	\$ 256,869,834	\$ 5,075
12 Instructional Resources and Media Services	11,134,436	68,184				28,444	11,231,064	222
13 Curriculum Development & Instructional Staff	6,662,066	159,180				7,830	6,829,076	135
18 Technology - District Wide Instructional Initiatives	943,254						943,254	19
19 Technology - Campus Based Instructional Initiatives	392,635						421,177	8
21 Instructional Leadership	2,303,396	439,038				28,542	2,799,963	55
23 School Leadership	21,040,871	241,010				57,529	21,782,401	430
31 Guidance, Counseling and Evaluation Services	14,944,486	26,849				79,676	15,051,011	297
32 Social Work Services	621,220					211,330	832,550	16
33 Health Services	4,060,489	50,814			760	65,889	4,177,952	83
34 Student Transportation	8,476,023	298,270					8,774,293	173
35 Food Services								
36 Cocurricular/Extracurricular Activities	4,021,660	3,200	2,347,883				6,372,743	126
41 General Administration	10,820,085	38,000		4,650	543,187		11,405,922	225
51 Plant Maintenance and Operations	42,889,791	3,800	10,800	240	266,340	5,847	43,176,818	853
52 Security and Monitoring Services	2,413,693	6,585	101,260			16,100	2,537,638	50
53 Data Processing Services	6,237,861						6,237,861	123
61 Community Services	147,868			59,369	5,385,443		5,592,680	110
71 Debt Service								
81 Facilities Acquisition and Construction								
91 Purchase of WADA	97,256,013						97,256,013	1,922
92 Incremental Costs	930,000						930,000	18
93 Payments to Fiscal Agent of SSA	214,500						214,500	4
95 Juvenile Justice Alternative Ed Prg						170,000	170,000	3
97 Payments to Tax Increment Fund	5,400,000						5,400,000	107
	<u>\$ 491,238,542</u>	<u>\$ 5,083,305</u>	<u>\$ 2,459,943</u>	<u>\$ 64,259</u>	<u>\$ 6,195,730</u>	<u>\$ 3,964,971</u>	<u>\$ 509,006,750</u>	<u>\$ 10,054</u>
OTHER USES:								
Transfer out - Head Start	\$ 304,595						\$ 304,595	\$ 6
Transfer out - Tuition Reimbursed	2,223,171						2,223,171	44
Transfer out - Athletics	1,371,543						1,371,543	27
Transfer out - Special Programs Center	3,844,341						3,844,341	76
Transfer out - FANS		38,000					38,000	1
Transfer out - Other	714,522						714,522	14
Transfer out - Operating	22,900				1,581,570		1,604,470	32
Total Other Resources and (Uses)	\$ 8,458,172	\$ 60,900	\$ -	\$ -	\$ 1,581,570	\$ -	\$ 10,100,642	\$ 200
Net Revenues and Other Sources over Appropriations and Other Uses	\$ (14,725,576)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,725,576)	\$ (288)

**PROPOSED GENERAL FUND BUDGET
2007-2008**

AGGREGATE SPENDING PER STUDENT BY FUNCTION GROUPS

	Operating Fund 199	Tuition Reimbursement Fund 166	Athletics Fund 169	Employee Child Care Fund 173	PASAR Fund 174	Special Programs Fund 179	General Fund Total	Proposed Budget/ Refined ADA 50,613	%
APPROPRIATIONS:									
INSTRUCTION									
11 Instruction	\$ 250,328,195	\$ 3,748,375				\$ 2,793,264	\$ 256,869,834	\$ 5,075	
12 Instructional Resources and Media Services	11,134,436	68,184				28,444	11,231,064	222	
13 Curriculum Development & Instructional Staff	6,662,066	159,180				7,830	6,829,076	135	
18 Technology - District Wide Instructional Initiatives	943,254					-	943,254	19	
19 Technology - Campus Based Instructional Initiatives	392,635					28,542	421,177	8	
TOTAL INSTRUCTION	\$ 269,460,586	\$ 3,975,739	\$ -	\$ -	\$ -	\$ 2,858,080	\$ 276,294,405	\$ 5,459	68.15%
INSTRUCTIONAL SUPPORT									
21 Instructional Leadership	\$ 2,303,396	\$ 439,038				\$ 57,529	\$ 2,799,963	\$ 55	
23 School Leadership	21,040,871	241,010				500,520	21,782,401	430	
31 Guidance, Counseling and Evaluation Services	14,944,486	26,849				79,676	15,051,011	297	
32 Social Work Services	621,220					211,330	832,550	16	
33 Health Services	4,060,489	50,814			760	65,889	4,177,952	83	
36 Coccuricular/Extracurricular Activities	4,021,660	3,200	2,347,883			-	6,372,743	126	
61 Community Services	147,868			59,369	5,385,443	-	5,592,680	110	
93 Payments to Fiscal Agent of SSA	214,500	-				170,000	214,500	4	
95 Juvenile Justice Alternative Ed Prg	-	-				-	170,000	3	
TOTAL INSTRUCTIONAL SUPPORT	\$ 47,354,490	\$ 760,911	\$ 2,347,883	\$ 59,369	\$ 5,386,203	\$ 1,084,944	\$ 56,993,800	\$ 1,124	14.06%
CENTRAL ADMINISTRATION									
41 General Administration	\$ 10,820,085	\$ 38,000		\$ 4,650	\$ 543,187		\$ 11,405,922	\$ 225	
TOTAL CENTRAL ADMINISTRATION	\$ 10,820,085	\$ 38,000	\$ -	\$ 4,650	\$ 543,187	\$ -	\$ 11,405,922	\$ 225	2.81%
DISTRICT OPERATIONS									
34 Student Transportation	\$ 8,476,023	\$ 298,270					\$ 8,774,293	\$ 173	
35 Food Services	-						-	-	
51 Plant Maintenance and Operations	42,889,791	3,800	10,800	240	266,340	5,847	43,176,818	853	
52 Security and Monitoring Services	2,413,693	6,585	101,260			16,100	2,537,638	50	
53 Data Processing Services	6,237,861						6,237,861	123	
81 Facilities Acquisition and Construction									
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 60,017,368	\$ 308,655	\$ 112,060	\$ 240	\$ 266,340	\$ 21,947	\$ 60,726,610	\$ 1,199	14.98%
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 387,652,529	\$ 5,083,305	\$ 2,459,943	\$ 64,259	\$ 6,195,730	\$ 3,964,971	\$ 405,420,737	\$ 8,010	100.00%
OTHER COSTS									
91 Purchase of WADA	97,256,013						97,256,013	1,922	
92 Incremental Costs	930,000						930,000	18	
97 Payments to Tax Increment Fund	5,400,000						5,400,000	107	
TOTAL APPROPRIATIONS	\$ 491,238,542	\$ 5,083,305	\$ 2,459,943	\$ 64,259	\$ 6,195,730	\$ 3,964,971	\$ 509,006,750	\$ 10,054	

PLANO INDEPENDENT SCHOOL DISTRICT
Summary of Other Funds
with Annually Adopted Budget
2007- 08 Budget

	<u>Budgeted Revenues</u>	<u>Budgeted Appropriations</u>	<u>Change to Fund Balance</u>
Other Funds:			
Food and Nutritional Services	\$ 18,243,969	\$ 18,703,779	\$ (459,810)
Debt Service Fund	86,064,194	89,086,279	(3,022,085)

	<u>Budgeted Revenues</u>	<u>Budgeted Appropriations</u>	<u>Transfer-in</u>
Other Funds w/Transfers from Operating:			
Practical Parent Education	\$ 224,250	\$ 499,792	\$ (275,542)
Even Start	60,000	351,065	(291,065)
Events	131,000	230,106	(99,106)

* Construction and Special Revenue Funds are budgeted on a project basis at the time of the bond sale or grant award and are not required to be budgeted on an annual basis.

**Proposed Operating Budget
FY 2007-08
By Object**

	2006-07 Adopted Budget	2007-08 Proposed Budget	\$\$ Change	%% Change
REVENUES				
5700 LOCAL REVENUES	\$ 410,837,322	\$ 336,810,339	\$ (74,026,983)	-18.02%
5800 STATE REVENUES	78,251,471	145,966,329	67,714,858	86.53%
5900 FEDERAL REVENUES	390,000	590,000	200,000	51.28%
7900 TRANSFER IN	3,577,910	1,604,470	(1,973,440)	-55.16%
GRAND TOTAL REVENUES	\$ 493,056,703	\$ 484,971,138	\$ (8,085,565)	-1.64%
APPROPRIATIONS/OTHER USES				
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 306,057,338	\$ 324,043,616	\$ 17,986,278	5.88%
6200 CONTRACTED SERVICES	40,747,002	42,045,012	1,298,010	3.19%
6300 SUPPLIES & MATERIALS	15,449,321	16,289,390	840,069	5.44%
6400 OTHER OPERATING EXPENSES	4,512,820	4,689,764	176,944	3.92%
6500 DEBT SERVICE	-	-	-	-
6600 CAPITAL OUTLAY	94,000	370,247	276,247	293.88%
8910/3100 OTHER USES/SOURCES	6,998,660	8,458,172	1,459,512	20.85%
TOTAL	\$ 373,859,141	\$ 395,896,201	\$ 22,037,060	5.89%
FUNCTION 91 - PURCHASE OF WADA*				
6200 CONTRACTED SERVICES	\$ 116,802,274	\$ 97,256,013	\$ (19,546,261)	-16.73%
FUNCTION 91 TOTAL	\$ 116,802,274	\$ 97,256,013	\$ (19,546,261)	-16.73%
FUNCTION 92 - INCREMENTAL COSTS				
6200 CONTRACTED SERVICES	\$ 903,970	\$ 930,000	\$ 26,030	2.88%
FUNCTION 92 TOTAL	\$ 903,970	\$ 930,000	\$ 26,030	2.88%
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES				
6400 OTHER OPERATING EXPENSES	\$ 108,000	\$ 214,500	\$ 106,500	98.61%
FUNCTION 93 TOTAL	\$ 108,000	\$ 214,500	\$ 106,500	98.61%
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND				
6400 OTHER OPERATING EXPENSES	\$ 5,400,000	\$ 5,400,000	\$ -	0.00%
FUNCTION 97 TOTAL	\$ 5,400,000	\$ 5,400,000	\$ -	0.00%
GRAND TOTAL APPROPRIATIONS	\$ 497,073,385	\$ 499,696,714	\$ 2,623,329	0.53%
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (4,016,682)	\$ (14,725,576)	\$ (10,708,894)	266.61%

Proposed Operating Budget

FY 2007- 08

By Function and Object

	2006-07 Adopted Budget	2007 - 08 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 50,613
REVENUES				
5700 LOCAL REVENUES	\$ 410,837,322	\$ 336,810,339	\$ (74,026,983)	\$ 6,655
5800 STATE REVENUES	78,251,471	145,966,329	67,714,858	2,884
5900 FEDERAL REVENUES	390,000	590,000	200,000	12
7900 TRANSFER IN	3,577,910	1,604,470	(1,973,440)	32
GRAND TOTAL REVENUES	\$ 493,056,703	\$ 484,971,138	\$ (8,085,565)	\$ 9,583
APPROPRIATIONS/OTHER USES				
FUNCTION 11 - INSTRUCTION				
6100 SALARY & BENEFITS	\$ 228,692,435	\$ 242,126,198	\$ 13,433,763	\$ 4,784
6200 CONTRACTED SERVICES	1,515,002	1,636,376	121,374	32
6300 SUPPLIES & MATERIALS	6,264,465	6,132,386	(132,079)	121
6400 OTHER OPERATING EXPENSES	368,371	433,235	64,864	9
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 11 TOTAL	\$ 236,840,273	\$ 250,328,195	\$ 13,487,922	\$ 4,946
FUNCTION 12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES				
6100 SALARY & BENEFITS	\$ 9,475,786	\$ 9,836,884	\$ 361,098	\$ 194
6200 CONTRACTED SERVICES	242,210	262,600	20,390	5
6300 SUPPLIES & MATERIALS	1,025,341	998,532	(26,809)	20
6400 OTHER OPERATING EXPENSES	20,745	23,420	2,675	-
6600 CAPITAL OUTLAY	-	13,000	13,000	-
FUNCTION 12 TOTAL	\$ 10,764,082	\$ 11,134,436	\$ 370,354	\$ 219
FUNCTION 13 - CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT				
6100 SALARY & BENEFITS	\$ 4,429,800	\$ 5,141,334	\$ 711,534	\$ 102
6200 CONTRACTED SERVICES	532,048	527,328	(4,720)	10
6300 SUPPLIES & MATERIALS	487,640	519,409	31,769	10
6400 OTHER OPERATING EXPENSES	403,998	473,995	69,997	9
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 13 TOTAL	\$ 5,853,486	\$ 6,662,066	\$ 808,580	\$ 131
FUNCTION 18 - DISTRICT INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ 250,520	\$ 252,620	\$ 2,100	\$ 5
6300 SUPPLIES & MATERIALS	682,634	679,634	(3,000)	13
6400 OTHER OPERATING EXPENSES	3,000	3,000	-	-
6600 CAPITAL OUTLAY	5,000	8,000	3,000	-
FUNCTION 18 TOTAL	\$ 941,154	\$ 943,254	\$ 2,100	\$ 18
FUNCTION 19 - CAMPUS INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	396,611	392,635	(3,976)	8
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 19 TOTAL	\$ 396,611	\$ 392,635	\$ (3,976)	\$ 8
FUNCTION 21 - INSTRUCTIONAL LEADERSHIP				
6100 SALARY & BENEFITS	\$ 2,411,922	\$ 2,156,633	\$ (255,289)	\$ 43
6200 CONTRACTED SERVICES	42,500	45,200	2,700	1
6300 SUPPLIES & MATERIALS	72,568	71,568	(1,000)	1
6400 OTHER OPERATING EXPENSES	32,845	29,995	(2,850)	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 21 TOTAL	\$ 2,559,835	\$ 2,303,396	\$ (256,439)	\$ 46
FUNCTION 23 - SCHOOL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 19,040,579	\$ 20,278,545	\$ 1,237,966	\$ 401
6200 CONTRACTED SERVICES	163,495	263,910	100,415	5
6300 SUPPLIES & MATERIALS	349,305	346,934	(2,371)	7
6400 OTHER OPERATING EXPENSES	154,737	151,482	(3,255)	3
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 23 TOTAL	\$ 19,708,116	\$ 21,040,871	\$ 1,332,755	\$ 416
FUNCTION 31 - GUIDANCE, COUNSELING & EVALUATION SERVICES				
6100 SALARY & BENEFITS	\$ 13,351,776	\$ 13,754,302	\$ 402,526	\$ 272
6200 CONTRACTED SERVICES	359,337	330,848	(28,489)	7
6300 SUPPLIES & MATERIALS	702,536	768,486	65,950	15
6400 OTHER OPERATING EXPENSES	74,100	78,850	4,750	2
6600 CAPITAL OUTLAY	12,000	12,000	-	-
FUNCTION 31 TOTAL	\$ 14,499,749	\$ 14,944,486	\$ 444,737	\$ 296

Proposed Operating Budget

FY 2007- 08

By Function and Object

	2006-07 Adopted Budget	2007 - 08 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 50,613
FUNCTION 32 - SOCIAL WORK SERVICES				
6100 SALARY & BENEFITS	\$ 601,377	\$ 606,558	\$ 5,181	\$ 12
6200 CONTRACTED SERVICES	1,500	3,600	2,100	-
6300 SUPPLIES & MATERIALS	7,812	7,812	-	-
6400 OTHER OPERATING EXPENSES	2,750	3,250	500	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 32 TOTAL	\$ 613,439	\$ 621,220	\$ 7,781	\$ 12
FUNCTION 33 - HEALTH SERVICES				
6100 SALARY & BENEFITS	\$ 3,632,574	\$ 3,959,440	\$ 326,866	\$ 78
6200 CONTRACTED SERVICES	11,224	11,860	636	-
6300 SUPPLIES & MATERIALS	55,158	78,809	23,651	2
6400 OTHER OPERATING EXPENSES	8,300	10,380	2,080	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 33 TOTAL	\$ 3,707,256	\$ 4,060,489	\$ 353,233	\$ 80
FUNCTION 34 - STUDENT TRANSPORTATION				
6100 SALARY & BENEFITS	\$ 5,075,985	\$ 6,076,547	\$ 1,000,562	\$ 120
6200 CONTRACTED SERVICES	325,400	375,400	50,000	7
6300 SUPPLIES & MATERIALS	1,206,479	1,163,275	(43,204)	23
6400 OTHER OPERATING EXPENSES	745,895	740,801	(5,094)	15
6600 CAPITAL OUTLAY	-	120,000	120,000	-
FUNCTION 34 TOTAL	\$ 7,353,759	\$ 8,476,023	\$ 1,122,264	\$ 165
FUNCTION 35 - FOOD SERVICE				
6100 SALARY & BENEFITS	\$ 157,750	\$ -	\$ (157,750)	\$ -
6300 SUPPLIES & MATERIALS	-	-	-	-
FUNCTION 35 - TOTAL	\$ 157,750	\$ -	\$ (157,750)	\$ -
FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES				
6100 SALARY & BENEFITS	\$ 2,428,216	\$ 2,549,507	\$ 121,291	\$ 50
6200 CONTRACTED SERVICES	7,200	67,678	60,478	1
6300 SUPPLIES & MATERIALS	199,560	322,750	123,190	6
6400 OTHER OPERATING EXPENSES	1,083,516	1,081,725	(1,791)	21
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 36 TOTAL	\$ 3,718,492	\$ 4,021,660	\$ 303,168	\$ 78
FUNCTION 41 - GENERAL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 6,046,046	\$ 6,510,968	\$ 464,922	\$ 129
6200 CONTRACTED SERVICES	2,675,635	3,082,260	406,625	61
6300 SUPPLIES & MATERIALS	559,275	609,529	50,254	12
6400 OTHER OPERATING EXPENSES	651,828	617,328	(34,500)	12
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 41 TOTAL	\$ 9,932,784	\$ 10,820,085	\$ 887,301	\$ 214
FUNCTION 51 - PLANT MAINTENANCE & OPERATIONS				
6100 SALARY & BENEFITS	\$ 6,703,815	\$ 6,947,359	\$ 243,544	\$ 137
6200 CONTRACTED SERVICES	30,979,647	31,608,714	629,067	625
6300 SUPPLIES & MATERIALS	2,551,702	3,380,496	828,794	67
6400 OTHER OPERATING EXPENSES	734,457	812,975	78,518	16
6600 CAPITAL OUTLAY	-	140,247	140,247	3
FUNCTION 51 TOTAL	\$ 40,969,621	\$ 42,889,791	\$ 1,920,170	\$ 848
FUNCTION 52 - SECURITY & MONITORING SERVICES				
6100 SALARY & BENEFITS	\$ 1,261,647	\$ 1,402,809	\$ 141,162	\$ 28
6200 CONTRACTED SERVICES	735,423	757,884	22,461	15
6300 SUPPLIES & MATERIALS	112,000	119,000	7,000	2
6400 OTHER OPERATING EXPENSES	134,000	134,000	-	3
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 52 TOTAL	\$ 2,243,070	\$ 2,413,693	\$ 170,623	\$ 48
FUNCTION 53 - DATA PROCESSING SERVICES				
6100 SALARY & BENEFITS	\$ 2,589,958	\$ 2,558,677	\$ (31,281)	\$ 51
6200 CONTRACTED SERVICES	2,903,861	2,814,734	(89,127)	56
6300 SUPPLIES & MATERIALS	772,585	692,585	(80,000)	14
6400 OTHER OPERATING EXPENSES	94,015	94,865	850	2
6600 CAPITAL OUTLAY	77,000	77,000	-	2
FUNCTION 53 TOTAL	\$ 6,437,419	\$ 6,237,861	\$ (199,558)	\$ 125

**Proposed Operating Budget
FY 2007- 08
By Function and Object**

	2006-07 Adopted Budget	2007 - 08 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 50,613
FUNCTION 61 - COMMUNITY SERVICES				
6100 SALARY & BENEFITS	\$ 151,672	\$ 137,855	\$ (13,817)	\$ 3
6200 CONTRACTED SERVICES	2,000	4,000	2,000	-
6300 SUPPLIES & MATERIALS	3,650	5,550	1,900	-
6400 OTHER OPERATING EXPENSES	263	463	200	-
FUNCTION 61 TOTAL	\$ 157,585	\$ 147,868	\$ (9,717)	\$ 3
FUNCTION 71 - DEBT SERVICE				
6500 DEBT SERVICE	\$ -	\$ -	\$ -	\$ -
FUNCTION 71 TOTAL	\$ -	\$ -	\$ -	\$ -
FUNCTION 81 - FACILITIES ACQUISITION & CONSTRUCTION				
6100 SALARY & BENEFITS	\$ 6,000	\$ -	\$ (6,000)	\$ -
6300 SUPPLIES & MATERIALS	-	-	-	-
6400 OTHER OPERATING EXPENSES	-	-	-	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 81 TOTAL	\$ 6,000	\$ -	\$ (6,000)	\$ -
OTHER USES (transfers)				
8911 HEADSTART	\$ 226,853	\$ 304,595	\$ 77,742	\$ 6
8911 SUMMER SCHOOL	1,706,383	1,926,900	220,517	38
8911 ADVENTURE CAMP	55,621	84,667	29,046	2
8911 NIGHT SCHOOL	27,930	25,230	(2,700)	-
8911 ATHLETICS	1,059,149	1,371,543	312,394	27
8911 SPECIAL PROGRAMS CENTER	3,396,550	3,844,341	447,791	76
8911 PRACTICAL PARENTING	259,613	275,542	15,929	5
8911 EVEN START	-	291,065	291,065	6
8911 EMPLOYEE CHILD CARE	13,940	48,809	34,869	1
8911 SPECIAL EVENTS	65,699	99,106	33,407	2
8911 E-SCHOOL	186,922	186,374	(548)	4
TOTAL OTHER USES (transfers)	\$ 6,998,660	\$ 8,458,172	\$ 1,426,105	\$ 167
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 306,057,338	\$ 324,043,616	\$ 17,986,278	\$ 6,402
6200 CONTRACTED SERVICES	40,747,002	42,045,012	1,298,010	831
6300 SUPPLIES & MATERIALS	15,449,321	16,289,390	840,069	322
6400 OTHER OPERATING EXPENSES	4,512,820	4,689,764	176,944	93
6500 DEBT SERVICE	-	-	-	-
6600 CAPITAL OUTLAY	94,000	370,247	276,247	7
8910/3100 OTHER USES/SOURCES	6,998,660	8,458,172	1,459,512	167
TOTAL	\$ 373,859,141	\$ 395,896,201	\$ 22,037,060	\$ 7,822
FUNCTION 91 - PURCHASE OF WADA*				
6200 CONTRACTED SERVICES	\$ 116,802,274	\$ 97,256,013	\$ (19,546,261)	\$ 1,922
FUNCTION 91 TOTAL	\$ 116,802,274	\$ 97,256,013	\$ (19,546,261)	\$ 1,922
FUNCTION 92 - Incremental Costs				
6200 CONTRACTED SERVICES	\$ 903,970	\$ 930,000	\$ 26,030	\$ 18
FUNCTION 92 TOTAL	\$ 903,970	\$ 930,000	\$ 26,030	\$ 18
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES				
6400 OTHER OPERATING EXPENSES	\$ 108,000	\$ 214,500	\$ 106,500	\$ 4
FUNCTION 93 TOTAL	\$ 108,000	\$ 214,500	\$ 106,500	\$ 4
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND				
6400 OTHER OPERATING EXPENSES	\$ 5,400,000	\$ 5,400,000	\$ -	\$ 107
FUNCTION 97 TOTAL	\$ 5,400,000	\$ 5,400,000	\$ -	\$ 107
GRAND TOTAL APPROPRIATIONS	\$ 497,073,385	\$ 499,696,714	\$ 2,623,329	\$ 9,873
REVENUES OVER (UNDER) APPROPRIATION	\$ (4,016,682)	\$ (14,725,576)	\$ (10,708,894)	\$ (290)

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET - DEBT SERVICE FUND
2007 - 2008**

Estimated Revenue and Other Sources		
Tax Revenue (Estimated Tax Rate \$0.2484/\$100)	\$	79,864,194
Investment Earnings		1,900,000
Transfers from Construction Funds		4,300,000
Total Estimated Revenue and Other Sources	<u>\$</u>	<u>86,064,194</u>
Proposed Debt Service Appropriations		
Principal	\$	48,346,148
Interest		40,140,131
Estimated Debt Service Fees		600,000
Total Proposed Appropriations	<u>\$</u>	<u>89,086,279</u>
Excess Appropriations over Revenues and Other Sources	\$	(3,022,085)
Estimated Ending Fund Balance, 6-30-07	<u>\$</u>	<u>38,549,688</u>
Estimated Ending Fund Balance, 6-30-08	<u>\$</u>	<u>35,527,605</u>
August 15, 2008 Payments	\$	(18,205,943)
Estimated Ending Fund Balance, 8-31-08	<u>\$</u>	<u>17,321,662</u>

Summary of Debt Requirements:

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
Variable Rate Bonds - Series 1997 *	\$ 721,148.00	\$ 1,442,295.00	\$ 2,163,443.00
School Building Unlimited Tax Bonds - Series 1998	1,440,000.00	37,800.00	1,477,800.00
School Building Unlimited Tax Bonds - Series 2000	5,305,000.00	1,064,962.50	6,369,962.50
School Building Unlimited & Refndg Tax Bonds - Series 2001 - Current	5,600,000.00	6,133,143.74	11,733,143.74
School Building Unlimited & Refndg Tax Bonds - Series 2001 - CAB	8,400,000.00	-	8,400,000.00
School Building Unlimited Tax Bonds - Series 2002	1,300,000.00	2,001,137.50	3,301,137.50
School Building Unlimited Tax Bonds - Series 2003	8,220,000.00	4,693,425.00	12,913,425.00
School Building Refunding Tax Bonds - Series 2004	9,575,000.00	4,722,437.50	14,297,437.50
School Building Unlimited Tax Bonds - Series 2004	2,535,000.00	3,162,893.76	5,697,893.76
School Building Refunding Tax Bonds - Series 2005	-	2,840,250.00	2,840,250.00
School Building Unlimited Tax Bonds - Series 2006	2,460,000.00	3,304,837.50	5,764,837.50
School Building Refunding Tax Bonds - Series 2006 CAB	450,000.00	-	450,000.00
School Building Refunding Tax Bonds - Series 2006 regular	-	5,368,775.00	5,368,775.00
School Building Refunding Tax Bonds - Series 2007	2,340,000.00	5,368,173.03	7,708,173.03
	<u>\$ 48,346,148.00</u>	<u>\$ 40,140,130.53</u>	<u>\$ 88,486,278.53</u>

PLANO INDEPENDENT SCHOOL DISTRICT
Key Indicators
2007-08 BUDGET

	2004-05 Actuals	2005-06 Actuals	2006-07 Projected	2007-08 Projected
Enrollment	51,495	52,841	52,545	53,229
Percent Change	0.1%	2.6%	-0.6%	1.3%
WADA	60,580	61,244	61,476	62,150
Percent Change	1.5%	1.1%	0.4%	1.1%
WADA to Enrollment Ratio	1.18	1.16	1.17	1.17
State Assigned Tax Values (Prior Year)	27,390,036,724	27,901,712,003	28,921,415,823	30,994,115,063
Percent Change	1.0%	1.9%	3.7%	7.2%
Local Tax Roll (Current Year)	28,068,721,241	29,211,323,273	30,914,852,800	32,151,446,912
Percent Change	2.0%	4.1%	5.8%	4.0%
Maintenance Tax Collections	418,058,142	433,269,849	409,227,692	322,297,439
Recaptured Taxes	129,251,583	136,313,763	127,390,014	97,256,013
Percent of Collections (1)	30.9%	31.5%	31.1%	30.2%
\$ Change in Recapture	633,039	7,062,180	(8,923,749)	(30,134,001)
Locally Retained Taxes	288,806,559	296,956,086	281,837,678	225,041,426
Percentage of Collections	69.1%	68.5%	68.9%	69.8%
\$ Change in Locally Retained Taxes	6,284,616	8,149,527	(15,118,408)	(56,796,252)
Other Local Revenues				
Non-tax Revenues	10,060,500	9,453,337	13,301,834	9,112,900
State Revenues	26,348,559	25,238,398	72,984,819	145,966,329
Total Locally Retained Maintenance Revenues	325,215,618	331,647,821	368,124,331	380,120,655
\$ Change in Local & State Retained Revenues	11,029,781	6,432,203	36,476,510	11,996,324

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED 2007-2008 REVENUE SUMMARY**

	2006-07 Adopted Budget	2007-08 PROPOSED BUDGET	Increase (Decrease) in Revenue
REVENUES & OTHER SOURCES			
LOCAL REVENUES			
Tax Revenue	\$ 396,227,572	\$ 322,297,439	\$ (73,930,133)
TIF Revenue	5,400,000	5,400,000	-
Investment Earnings	6,500,000	6,800,000	300,000
Revenue ECS	540,100	565,100	25,000
Tuition-Fare Busing	75,000	75,000	-
Total Rental Revenue	1,047,500	875,000	(172,500)
Total Donations	100,000	100,000	-
Total Curriculum Sales	300,000	50,000	(250,000)
Total Miscellaneous	647,150	647,800	650
Total Local Revenue	\$ 410,837,322	\$ 336,810,339	\$ (74,026,983)
STATE REVENUES			
Per Capita	\$ 17,563,935	\$ 17,138,260	\$ (425,675)
Foundation	45,789,790	113,566,377	67,776,587
Technology Allotment	1,523,546	1,361,692	(161,854)
TRS On-Behalf	13,374,200	13,900,000	525,800
Total State Revenue	\$ 78,251,471	\$ 145,966,329	\$ 67,714,858
FEDERAL REVENUES			
Shars - Medicaid	\$ 200,000	\$ 380,000	\$ 180,000
MAC Program	40,000	30,000	(10,000)
ROTC	150,000	180,000	30,000
Total Federal Revenue	\$ 390,000	\$ 590,000	\$ 200,000
OTHER SOURCES			
Transfer in - W/C	\$ 2,000,000	\$ -	\$ (2,000,000)
PASAR	1,555,010	1,581,570	26,560
Off Campus PE	17,000	17,000	-
GED	5,900	5,900	-
Total Other Sources	\$ 3,577,910	\$ 1,604,470	\$ (1,973,440)
TOTAL REVENUE & OTHER SOURCES	\$ 493,056,703	\$ 484,971,138	\$ (8,085,565)