

PLANO

INDEPENDENT SCHOOL DISTRICT



PROPOSED BUDGET

2011 – 2012

Excellence in Education

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED 2011 – 2012 BUDGET**

LIST OF ATTACHMENTS

Attachment A	Proposed General Fund Budget
Attachment A2	General Fund Aggregate Spending Per Student by Function Groups
Attachment B	Summary of Other Funds with Annually Adopted Budget
Attachment C	Proposed Operating Budget by Object
Attachment D	Proposed Operating Budget by Function and Object
Attachment E	Proposed Budget Debt Service Fund
Attachment F	Key Indicators
Attachment G	Proposed Operating Fund Revenue Summary for 2011-12
Attachment H	Proposed 2011-12 Budget Comparison to Final Amended 2010-11 Budget

**PROPOSED GENERAL FUND BUDGET
2011-2012**

	Operating Fund 199	Tuition Reimbursement Fund 166	Athletics Fund 169	Special Programs Fund 179	Family Literacy Fund 480	General Fund Total	Proposed Budget/ Refined ADA 52,746
REVENUES:							
Local Sources	\$ 348,056,849	3,520,651	\$ 1,385,400	\$ 120,810	\$ 60,000	\$ 353,143,710	\$ 6,695
State Sources	92,861,897	17,900	-	60,400	-	92,940,197	1,762
Federal Sources	2,317,673	-	-	-	-	2,317,673	44
Transfer In from PASAR	2,286,581	-	-	-	-	2,286,581	43
Transfer In from Off Campus PE	8,700	-	-	-	-	8,700	-
Transfer In from GED	7,865	-	-	-	-	7,865	-
Transfer in From Operating	-	1,395,434	1,068,643	3,888,459	373,933	6,726,469	128
Other Sources	-	-	-	-	-	-	-
	\$ 445,539,565	4,933,985	\$ 2,454,043	\$ 4,069,669	\$ 433,933	\$ 457,431,195	\$ 8,672
APPROPRIATIONS:							
11 Instruction	\$ 255,819,520	3,472,477	\$ -	2,933,384	\$ 280,236	\$ 262,505,617	\$ 4,977
12 Instructional Resources and Media Services	7,422,973	51,358	-	-	-	7,474,331	142
13 Curriculum Development & Instructional Staff	5,429,786	160,482	-	4,500	3,950	5,598,718	106
18 Technology - District Wide Instructional Initiatives	795,820	-	-	-	-	795,820	15
19 Technology - Campus Based Instructional Initiatives	418,795	-	-	24,970	-	443,765	8
21 Instructional Leadership	2,422,611	396,261	-	35,492	122,557	2,976,921	56
23 School Leadership	21,063,390	248,562	-	557,527	-	21,869,479	415
31 Guidance, Counseling and Evaluation Services	15,049,685	26,055	-	85,122	-	15,160,862	287
32 Social Work Services	700,349	-	-	104,431	-	804,780	15
33 Health Services	4,304,776	125,923	-	79,418	-	4,510,117	86
34 Student Transportation	9,969,572	314,080	-	24,750	-	10,308,402	195
35 Food Services	-	-	-	-	-	-	-
36 Cocurricular/Extracurricular Activities	4,732,354	3,880	2,324,893	-	-	7,061,127	134
41 General Administration	8,096,728	60,000	-	-	-	8,156,728	155
51 Plant Maintenance and Operations	41,676,396	5,080	10,800	5,375	27,190	41,724,841	791
52 Security and Monitoring Services	2,689,936	11,762	118,350	19,200	-	2,839,248	54
53 Data Processing Services	5,125,691	-	-	-	-	5,125,691	97
61 Community Services	669,365	-	-	-	-	669,365	13
71 Debt Service	-	-	-	-	-	-	-
81 Facilities Acquisition and Construction	-	-	-	-	-	-	-
91 Purchase of WADA	19,855,722	-	-	-	-	19,855,722	376
92 Incremental Costs	600,000	-	-	-	-	600,000	11
93 Payments to Fiscal Agent of SSA	253,000	-	-	-	-	253,000	5
95 Juvenile Justice Alternative Ed Prg	-	-	-	195,500	-	195,500	4
97 Payments to Tax Increment Fund	4,900,000	-	-	-	-	4,900,000	93
99 Appraisal District Costs	2,450,000	-	-	-	-	2,450,000	46
	\$ 414,446,469	4,875,920	\$ 2,454,043	\$ 4,069,669	\$ 433,933	\$ 426,280,034	\$ 8,081
OTHER USES:							
Transfer out - Adventure Camp	\$ -	-	-	-	-	\$ -	\$ -
Transfer out - Athletics	1,068,643	-	-	-	-	1,068,643	20
Transfer out - FANS	-	-	-	-	-	-	-
Transfer out - Employee Child Care	5,130	-	-	-	-	5,130	-
Transfer Out - eSchool	80,881	-	-	-	-	80,881	2
Transfer Out - Family Literacy	373,933	-	-	-	-	373,933	7
Transfer out - Head Start	397,998	-	-	-	-	397,998	8
Transfer out - Health Insurance	800,000	-	-	-	-	800,000	15
Transfer out - Night School	16,270	-	-	-	-	16,270	-
Transfer out - Special Events	31,752	-	-	-	-	31,752	1
Transfer out - Special Programs Center	3,888,459	-	-	-	-	3,888,459	74
Transfer out - Summer School	1,298,283	-	-	-	-	1,298,283	25
Transfer out - Other	-	58,065	-	-	-	58,065	1
Total Other Resources and (Uses)	\$ 7,961,349	58,065	\$ -	\$ -	\$ -	\$ 8,019,414	\$ 153
Net Revenues and Other Sources over Appropriations and Other Uses	\$ 23,131,747	-	\$ -	\$ -	\$ -	\$ 23,131,747	\$ 438

**PROPOSED GENERAL FUND BUDGET
2011-2012**

AGGREGATE SPENDING PER STUDENT BY FUNCTION GROUPS

	Operating Fund 199	Tuition Reimbursement Fund 166	Athletics Fund 169	Special Programs Fund 179	Family Literacy Fund 480	General Fund Total	Proposed Budget/ Refined ADA 52,746	%
APPROPRIATIONS:								
INSTRUCTION								
11 Instruction	\$ 255,819,520	\$ 3,472,477	\$ -	\$ 2,933,384	\$ 280,236	\$ 262,505,617	\$ 4,977	
12 Instructional Resources and Media Services	7,422,973	51,358	-	-	-	7,474,331	142	
13 Curriculum Development & Instructional Staff Development	5,429,786	160,482	-	4,500	3,950	5,598,718	106	
18 Technology - District Wide Instructional Initiatives	795,820	-	-	-	-	795,820	15	
19 Technology - Campus Based Instructional Initiatives	418,795	-	-	24,970	-	443,765	8	
TOTAL INSTRUCTION	\$ 269,886,894	\$ 3,684,317	\$ -	\$ 2,962,854	\$ 284,186	\$ 276,818,251	\$ 5,248	69.47%
INSTRUCTIONAL SUPPORT								
21 Instructional Leadership	\$ 2,422,611	\$ 396,261	\$ -	\$ 35,492	\$ 122,557	\$ 2,976,921	\$ 56	
23 School Leadership	21,063,390	248,562	-	557,527	-	21,869,479	415	
31 Guidance, Counseling and Evaluation Services	15,049,685	26,055	-	85,122	-	15,160,862	287	
32 Social Work Services	700,349	-	-	104,431	-	804,780	15	
33 Health Services	4,304,776	125,923	-	79,418	-	4,510,117	86	
36 Cocurricular/Extracurricular Activities	4,732,354	3,880	2,324,893	-	-	7,061,127	134	
61 Community Services	669,365	-	-	-	-	669,365	13	
93 Payments to Fiscal Agent of SSA	253,000	-	-	-	-	253,000	5	
95 Juvenile Justice Alternative Ed Prg	-	-	-	195,500	-	195,500	4	
TOTAL INSTICTIONAL SUPPORT	\$ 49,195,530	\$ 800,681	\$ 2,324,893	\$ 1,057,490	\$ 122,557	\$ 53,501,151	\$ 1,015	13.43%
CENTRAL ADMINISTRATION								
41 General Administration	\$ 8,096,728	\$ 60,000	\$ -	\$ -	\$ -	\$ 8,156,728	\$ 155	
TOTAL CENTRAL ADMINISTRATION	\$ 8,096,728	\$ 60,000	\$ -	\$ -	\$ -	\$ 8,156,728	\$ 155	2.05%
DISTRICT OPERATIONS								
34 Student Transportation	\$ 9,969,572	\$ 314,080	\$ -	\$ 24,750	\$ -	\$ 10,308,402	\$ 195	
35 Food Services	-	-	-	-	-	-	-	
51 Plant Maintenance and Operations	41,676,396	5,080	10,800	5,375	27,190	41,724,841	791	
52 Security and Monitoring Services	2,689,936	11,762	118,350	19,200	-	2,839,248	54	
53 Data Processing Services	5,125,691	-	-	-	-	5,125,691	97	
81 Facilities Acquisition and Construction	-	-	-	-	-	-	-	
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 59,461,595	\$ 330,922	\$ 129,150	\$ 49,325	\$ 27,190	\$ 59,998,182	\$ 1,137	15.06%
OTHER COSTS								
91 Purchase of WADA	\$ 19,855,722	\$ -	\$ -	\$ -	\$ -	\$ 19,855,722	376	
92 Incremental Costs	600,000	-	-	-	-	600,000	11	
97 Payments to Tax Increment Fund	4,900,000	-	-	-	-	4,900,000	93	
99 Appraisal District Costs	2,450,000	-	-	-	-	2,450,000	46	
TOTAL APPROPRIATIONS	\$ 414,446,469	\$ 4,875,920	\$ 2,454,043	\$ 4,069,669	\$ 433,933	\$ 426,280,034	\$ 8,081	

PLANO INDEPENDENT SCHOOL DISTRICT
Summary of Other Funds
with Annually Adopted Budget
2011-2012 Budget

	<u>Budgeted Revenues</u>	<u>Budgeted Appropriations</u>	<u>Change to Fund Balance</u>
Other Funds:			
Food and Nutritional Services	\$ 22,384,502	\$ 22,795,086	\$ (410,584)
Debt Service Fund	\$ 111,541,977	\$ 115,171,892	\$ (3,629,915)
	<u>Budgeted Revenues</u>	<u>Budgeted Appropriations</u>	<u>Transfer To (From) Operating</u>
Other Funds w/Transfers to (from) Operating:			
PASAR After School Care	\$ 7,432,200	\$ 5,145,619	\$ 2,286,581
Employee Child Care	\$ 762,980	\$ 768,110	\$ (5,130)
Special Events	\$ 151,500	\$ 183,252	\$ (31,752)

* 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 2011-2012
By Object**

Attachment C

	2010-2011 Adopted Budget	2011-2012 Proposed Budget	\$\$ Change	%% Change
REVENUES				
5700 LOCAL REVENUES	\$ 343,543,326	\$ 348,056,849	\$ 4,513,523	1.31%
5800 STATE REVENUES	101,245,984	92,861,897	(8,384,087)	-8.28%
5900 FEDERAL REVENUES	1,472,470	2,317,673	845,203	57.40%
7900 TRANSFER IN	4,437,356	2,303,146	(2,134,210)	-48.10%
GRAND TOTAL REVENUES	\$ 450,699,136	\$ 445,539,565	\$ (5,159,571)	-1.14%
APPROPRIATIONS/OTHER USES				
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 347,302,550	\$ 327,605,810	\$ (19,696,740)	-5.67%
6200 CONTRACTED SERVICES	42,754,928	40,589,841	(2,165,087)	-5.06%
6300 SUPPLIES & MATERIALS	14,805,331	14,318,099	(487,232)	-3.29%
6400 OTHER OPERATING EXPENSES	4,297,200	3,783,997	(513,203)	-11.94%
6500 DEBT SERVICE	-	-	-	
6600 CAPITAL OUTLAY	272,500	90,000	(182,500)	-66.97%
8900 OTHER USES	8,126,526	7,961,349	(165,177)	-2.03%
TOTAL	\$ 417,559,035	\$ 394,349,096	\$ (23,209,939)	-5.56%
FUNCTION 91 - PURCHASE OF WADA*				
6200 CONTRACTED SERVICES	\$ 31,963,702	\$ 19,855,722	\$ (12,107,980)	-37.88%
FUNCTION 91 TOTAL	\$ 31,963,702	\$ 19,855,722	\$ (12,107,980)	-37.88%
FUNCTION 92 - INCREMENTAL COSTS				
6200 CONTRACTED SERVICES	\$ 600,000	\$ 600,000	\$ -	0.00%
FUNCTION 92 TOTAL	\$ 600,000	\$ 600,000	\$ -	0.00%
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES				
6400 OTHER OPERATING EXPENSES	\$ 253,000	\$ 253,000	\$ -	0.00%
FUNCTION 93 TOTAL	\$ 253,000	\$ 253,000	\$ -	0.00%
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND				
6400 OTHER OPERATING EXPENSES	\$ 4,900,000	\$ 4,900,000	\$ -	0.00%
FUNCTION 97 TOTAL	\$ 4,900,000	\$ 4,900,000	\$ -	0.00%
FUNCTION 99 - APPRAISAL DISTRICT COSTS				
6200 CONTRACTED SERVICES	\$ 2,450,000	\$ 2,450,000	\$ -	0.00%
FUNCTION 99 TOTAL	\$ 2,450,000	\$ 2,450,000	\$ -	0.00%
GRAND TOTAL APPROPRIATIONS	\$ 457,725,737	\$ 422,407,818	\$ (35,317,919)	-7.72%
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (7,026,601)	\$ 23,131,747	\$ 30,158,348	-429.20%

Proposed Operating Budget

FY 2011-2012

By Function and Object

	2010-2011 Adopted Budget	2011-2012 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 52,746
REVENUES				
5700 LOCAL REVENUES	\$ 343,543,326	\$ 348,056,849	\$ 4,513,523	\$ 6,599
5800 STATE REVENUES	101,245,984	92,861,897	(8,384,087)	1,761
5900 FEDERAL REVENUES	1,472,470	2,317,673	845,203	44
7900 TRANSFER IN - PASAR	1,921,141	2,286,581	365,440	43
7900 TRANSFER IN - Off Campus PE	8,700	8,700	-	-
7900 TRANSFER IN - GED	7,515	7,865	350	-
7900 OTHER SOURCES	2,500,000	-	(2,500,000)	-
GRAND TOTAL REVENUES	\$ 450,699,136	\$ 445,539,565	\$ (5,159,571)	\$ 8,447
APPROPRIATIONS/OTHER USES				
FUNCTION 11 - INSTRUCTION				
6100 SALARY & BENEFITS	\$ 264,039,610	\$ 247,965,890	\$ (16,073,720)	\$ 4,701
6200 CONTRACTED SERVICES	2,439,760	2,350,937	(88,823)	45
6300 SUPPLIES & MATERIALS	5,255,060	4,976,606	(278,454)	94
6400 OTHER OPERATING EXPENSES	747,393	526,087	(221,306)	10
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 11 TOTAL	\$ 272,481,822	\$ 255,819,520	\$ (16,662,302)	\$ 4,850
FUNCTION 12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES				
6100 SALARY & BENEFITS	\$ 7,102,833	\$ 6,477,322	\$ (625,511)	\$ 123
6200 CONTRACTED SERVICES	140,776	117,776	(23,000)	2
6300 SUPPLIES & MATERIALS	871,912	804,760	(67,152)	15
6400 OTHER OPERATING EXPENSES	28,535	23,115	(5,420)	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 12 TOTAL	\$ 8,144,056	\$ 7,422,973	\$ (721,083)	\$ 140
FUNCTION 13 - CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT				
6100 SALARY & BENEFITS	\$ 4,590,070	\$ 4,095,503	\$ (494,567)	\$ 78
6200 CONTRACTED SERVICES	774,534	609,533	(165,001)	12
6300 SUPPLIES & MATERIALS	362,190	353,464	(8,726)	7
6400 OTHER OPERATING EXPENSES	448,786	371,286	(77,500)	7
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 13 TOTAL	\$ 6,175,580	\$ 5,429,786	\$ (745,794)	\$ 104
FUNCTION 18 - DISTRICT INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ 260,500	\$ 240,500	\$ (20,000)	\$ 5
6300 SUPPLIES & MATERIALS	649,320	548,320	(101,000)	10
6400 OTHER OPERATING EXPENSES	-	-	-	-
6600 CAPITAL OUTLAY	7,000	7,000	-	-
FUNCTION 18 TOTAL	\$ 916,820	\$ 795,820	\$ (121,000)	\$ 15
FUNCTION 19 - CAMPUS INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	422,375	418,795	(3,580)	8
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 19 TOTAL	\$ 422,375	\$ 418,795	\$ (3,580)	\$ 8
FUNCTION 21 - INSTRUCTIONAL LEADERSHIP				
6100 SALARY & BENEFITS	\$ 2,490,909	\$ 2,322,765	\$ (168,144)	\$ 44
6200 CONTRACTED SERVICES	19,476	19,476	-	-
6300 SUPPLIES & MATERIALS	48,166	48,166	0	1
6400 OTHER OPERATING EXPENSES	38,580	32,204	(6,376)	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 21 TOTAL	\$ 2,597,131	\$ 2,422,611	\$ (174,520)	\$ 46
FUNCTION 23 - SCHOOL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 21,334,285	20,651,613	\$ (682,672)	\$ 392
6200 CONTRACTED SERVICES	121,700	96,910	(24,790)	2
6300 SUPPLIES & MATERIALS	352,018	255,074	(96,944)	5
6400 OTHER OPERATING EXPENSES	73,924	59,793	(14,131)	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 23 TOTAL	\$ 21,881,927	\$ 21,063,390	\$ (818,537)	\$ 400

**Proposed Operating Budget
FY 2011-2012
By Function and Object**

	2010-2011 Adopted Budget	2011-2012 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 52,746
FUNCTION 31 - GUIDANCE, COUNSELING & EVALUATION SERVICES				
6100 SALARY & BENEFITS	\$ 14,661,609	\$ 14,035,278	\$ (626,331)	\$ 266
6200 CONTRACTED SERVICES	279,227	218,977	(60,250)	4
6300 SUPPLIES & MATERIALS	869,860	727,775	(142,085)	14
6400 OTHER OPERATING EXPENSES	77,950	55,655	(22,295)	1
6600 CAPITAL OUTLAY	12,000	12,000	-	-
FUNCTION 31 TOTAL	\$ 15,900,646	\$ 15,049,685	\$ (850,961)	\$ 285
FUNCTION 32 - SOCIAL WORK SERVICES				
6100 SALARY & BENEFITS	\$ 897,710	\$ 686,342	\$ (211,368)	\$ 13
6200 CONTRACTED SERVICES	6,421	6,421	-	-
6300 SUPPLIES & MATERIALS	4,993	4,993	-	-
6400 OTHER OPERATING EXPENSES	3,121	2,593	(528)	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 32 TOTAL	\$ 912,245	\$ 700,349	\$ (211,896)	\$ 13
FUNCTION 33 - HEALTH SERVICES				
6100 SALARY & BENEFITS	\$ 4,127,597	\$ 4,206,350	\$ 78,753	\$ 80
6200 CONTRACTED SERVICES	12,360	12,360	-	-
6300 SUPPLIES & MATERIALS	78,324	74,812	(3,512)	1
6400 OTHER OPERATING EXPENSES	12,854	11,254	(1,600)	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 33 TOTAL	\$ 4,231,135	\$ 4,304,776	\$ 73,641	\$ 81
FUNCTION 34 - STUDENT TRANSPORTATION				
6100 SALARY & BENEFITS	\$ 6,572,437	\$ 7,228,541	\$ 656,104	\$ 137
6200 CONTRACTED SERVICES	432,908	432,908	-	8
6300 SUPPLIES & MATERIALS	1,789,334	2,089,334	300,000	40
6400 OTHER OPERATING EXPENSES	225,104	218,789	(6,315)	4
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 34 TOTAL	\$ 9,019,783	\$ 9,969,572	\$ 949,789	\$ 189
FUNCTION 35 - FOOD SERVICE				
6100 SALARY & BENEFITS	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	-	-	-	-
FUNCTION 35 - TOTAL	\$ -	\$ -	\$ -	\$ -
FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES				
6100 SALARY & BENEFITS	\$ 3,475,259	\$ 3,342,963	\$ (132,296)	\$ 63
6200 CONTRACTED SERVICES	104,484	95,663	(8,821)	2
6300 SUPPLIES & MATERIALS	332,451	315,367	(17,084)	6
6400 OTHER OPERATING EXPENSES	1,011,796	978,361	(33,435)	19
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 36 TOTAL	\$ 4,923,990	\$ 4,732,354	\$ (191,636)	\$ 90
FUNCTION 41 - GENERAL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 6,608,453	\$ 6,011,413	\$ (597,040)	\$ 114
6200 CONTRACTED SERVICES	1,189,724	1,095,424	(94,300)	21
6300 SUPPLIES & MATERIALS	489,888	444,888	(45,000)	8
6400 OTHER OPERATING EXPENSES	677,443	545,003	(132,440)	10
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 41 TOTAL	\$ 8,965,508	\$ 8,096,728	\$ (868,780)	\$ 153
FUNCTION 51 - PLANT MAINTENANCE & OPERATIONS				
6100 SALARY & BENEFITS	\$ 7,389,537	\$ 6,826,058	\$ (563,479)	\$ 129
6200 CONTRACTED SERVICES	32,894,655	31,508,227	(1,386,428)	597
6300 SUPPLIES & MATERIALS	2,525,311	2,594,087	68,776	49
6400 OTHER OPERATING EXPENSES	722,159	748,024	25,865	14
6600 CAPITAL OUTLAY	182,500	-	(182,500)	-
FUNCTION 51 TOTAL	\$ 43,714,162	\$ 41,676,396	\$ (2,037,766)	\$ 789

**Proposed Operating Budget
FY 2011-2012
By Function and Object**

	2010-2011 Adopted Budget	2011-2012 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 52,746
FUNCTION 52 - SECURITY & MONITORING SERVICES				
6100 SALARY & BENEFITS	\$ 858,782	\$ 749,374	\$ (109,408)	\$ 14
6200 CONTRACTED SERVICES	1,764,789	1,680,476	(84,313)	32
6300 SUPPLIES & MATERIALS	148,650	133,800	(14,850)	3
6400 OTHER OPERATING EXPENSES	129,286	126,286	(3,000)	2
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 52 TOTAL	\$ 2,901,507	\$ 2,689,936	\$ (211,571)	\$ 51
FUNCTION 53 - DATA PROCESSING SERVICES				
6100 SALARY & BENEFITS	\$ 2,589,608	\$ 2,439,865	\$ (149,743)	\$ 46
6200 CONTRACTED SERVICES	2,257,386	2,057,386	(200,000)	39
6300 SUPPLIES & MATERIALS	566,550	495,550	(71,000)	9
6400 OTHER OPERATING EXPENSES	74,390	61,890	(12,500)	1
6600 CAPITAL OUTLAY	71,000	71,000	-	1
FUNCTION 53 TOTAL	\$ 5,558,934	\$ 5,125,691	\$ (433,243)	\$ 96
FUNCTION 61 - COMMUNITY SERVICES				
6100 SALARY & BENEFITS	\$ 563,851	\$ 566,533	\$ 2,682	\$ 11
6200 CONTRACTED SERVICES	56,229	46,867	(9,362)	1
6300 SUPPLIES & MATERIALS	38,929	32,308	(6,621)	1
6400 OTHER OPERATING EXPENSES	25,879	23,657	(2,222)	-
FUNCTION 61 TOTAL	\$ 684,888	\$ 669,365	\$ (15,523)	\$ 13
FUNCTION 71 - DEBT SERVICE				
6500 DEBT SERVICE	\$ -	\$ -	\$ -	\$ -
FUNCTION 71 TOTAL	\$ -	\$ -	\$ -	\$ -
FUNCTION 81 - FACILITIES ACQUISITION & CONSTRUCTION				
6100 SALARY & BENEFITS	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	-	-	-	-
6400 OTHER OPERATING EXPENSES	-	-	-	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 81 TOTAL	\$ -	\$ -	\$ -	\$ -
OTHER USES (transfers)				
8911 ADVENTURE CAMP	\$ 136,527	\$ -	\$ (136,527)	\$ -
8911 ATHLETICS	1,170,851	1,068,643	(102,208)	20
8911 EMPLOYEE CHILD CARE	28,357	5,130	(23,227)	-
8911 E-SCHOOL	104,681	80,881	(23,800)	2
8911 FAMILY LITERACY	397,801	373,933	(23,868)	7
8911 HEADSTART	397,998	397,998	-	8
8911 HEALTH INSURANCE	-	800,000	800,000	15
8911 NIGHT SCHOOL	19,653	16,270	(3,383)	-
8911 SPECIAL EVENTS	97,452	31,752	(65,700)	1
8911 SPECIAL PROGRAMS CENTER	4,056,550	3,888,459	(168,091)	74
8911 SUMMER SCHOOL	1,716,656	1,298,283	(418,373)	25
8911 OTHER	-	-	-	-
TOTAL OTHER USES (transfers)	\$ 8,126,526	\$ 7,961,349	\$ (165,177)	\$ 152
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 347,302,550	\$ 327,605,810	\$ (19,696,740)	\$ 6,211
6200 CONTRACTED SERVICES	42,754,928	40,589,841	(2,165,087)	770
6300 SUPPLIES & MATERIALS	14,805,331	14,318,099	(487,232)	271
6400 OTHER OPERATING EXPENSES	4,297,200	3,783,997	(513,203)	72
6500 DEBT SERVICE	-	-	-	-
6600 CAPITAL OUTLAY	272,500	90,000	(182,500)	2
8900 OTHER USES	8,126,526	7,961,349	(165,177)	151
TOTAL	\$ 417,559,035	\$ 394,349,096	\$ (23,209,939)	\$ 7,477
FUNCTION 91 - PURCHASE OF WADA*				
6200 CONTRACTED SERVICES	\$ 31,963,702	\$ 19,855,722	\$ (12,107,980)	\$ 376
FUNCTION 91 TOTAL	\$ 31,963,702	\$ 19,855,722	\$ (12,107,980)	\$ 376
FUNCTION 92 - Incremental Costs				
6200 CONTRACTED SERVICES	\$ 600,000	\$ 600,000	\$ -	\$ 11
FUNCTION 92 TOTAL	\$ 600,000	\$ 600,000	\$ -	\$ 11

Proposed Operating Budget

FY 2011-2012

By Function and Object

	2010-2011 Adopted Budget	2011-2012 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 52,746
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES				
6400 OTHER OPERATING EXPENSES	\$ 253,000	\$ 253,000	\$ -	\$ 5
FUNCTION 93 TOTAL	<u>\$ 253,000</u>	<u>\$ 253,000</u>	<u>\$ -</u>	<u>\$ 5</u>
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND				
6400 OTHER OPERATING EXPENSES	\$ 4,900,000	\$ 4,900,000	\$ -	\$ 93
FUNCTION 97 TOTAL	<u>\$ 4,900,000</u>	<u>\$ 4,900,000</u>	<u>\$ -</u>	<u>\$ 93</u>
FUNCTION 99 - APPRAISAL DISTRICT COSTS				
6200 CONTRACTED SERVICES	\$ 2,450,000	\$ 2,450,000	\$ -	\$ 46
FUNCTION 97 TOTAL	<u>\$ 2,450,000</u>	<u>\$ 2,450,000</u>	<u>\$ -</u>	<u>\$ 46</u>
GRAND TOTAL APPROPRIATIONS	<u>\$ 457,725,737</u>	<u>\$ 422,407,818</u>	<u>\$ (35,317,919)</u>	<u>\$ 8,008</u>
REVENUES OVER (UNDER) APPROPRIATION:	<u>\$ (7,026,601)</u>	<u>\$ 23,131,747</u>	<u>\$ 30,158,348</u>	<u>\$ 439</u>

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET - DEBT SERVICE FUND
2011 - 2012**

Estimated Revenue and Other Sources		
Tax Revenue (Tax Rate \$0.3334/\$100 on Prelim Values)	\$	110,921,977
Investment Earnings		120,000
Transfers from Construction Funds		500,000
Total Estimated Revenue and Other Sources	<u>\$</u>	<u>111,541,977</u>
 Proposed Debt Service Appropriations		
Principal - February 15, 2012 payment	\$	66,732,857
Interest - February 12 and August 2011 payments		48,139,035
Estimated Debt Service Fees		300,000
Total Proposed Appropriations	<u>\$</u>	<u>115,171,892</u>
 Excess Appropriations over Revenue and Other Sources	\$	(3,629,915)
 Estimated Beginning Fund Balance, 7-1-11	\$	<u>37,644,912</u>
 Estimated Ending Fund Balance, 6-30-12	\$	34,014,997
August 2012 Payment - gross payment no BAB subsidy taken		(21,747,624)
Estimated Ending Fund Balance, 8-31-12	<u>\$</u>	<u>12,267,373</u>
 Estimated Ending Fund Balance, 6-30-11	\$	37,644,912
 August 15, 2011 Payment - gross payment no BAB subsidy taken	<u>\$</u>	<u>(24,440,631)</u>
 Estimated Ending Fund Balance, 8-31-11	<u>\$</u>	<u>13,204,281</u>

**Summary of Debt Requirements Fiscal Year 2012:
Payments August 15, 2011 & February 15, 2012**

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
School Building Unlimited Tax Bonds - Series 2002	7,935,000.00	396,750.00	8,331,750.00
School Building Unlimited Tax Bonds - Series 2003	8,515,000.00	2,226,337.50	10,741,337.50
School Building Refunding Tax Bonds - Series 2004	12,620,000.00	3,225,312.50	15,845,312.50
School Building Unlimited Tax Bonds - Series 2004	2,140,000.00	2,802,375.00	4,942,375.00
School Building Refunding Tax Bonds - Series 2005	-	2,840,250.00	2,840,250.00
School Building Unlimited Tax Bonds - Series 2006	1,855,000.00	2,774,112.50	4,629,112.50
School Building Refunding Tax Bonds - Series 2006 CAB	-	-	-
School Building Refunding Tax Bonds - Series 2006 regular	2,857.50	5,815,917.50	5,818,775.00
School Building Unlimited Tax Bonds - Series 2007	3,090,000.00	3,113,681.26	6,203,681.26
School Building Unlimited Tax Bonds - Series 2008	2,810,000.00	2,168,896.26	4,978,896.26
School Building Refunding Tax Bonds - Series 2008	2,335,000.00	1,426,950.00	3,761,950.00
School Building Refunding Tax Bonds - Series 2008A	4,110,000.00	8,838,112.50	12,948,112.50
School Building Unlimited Tax Bonds - Series 2009A- Tax Exempt	3,130,000.00	587,000.00	3,717,000.00
School Building Unlimited Tax Bonds - Series 2009B- BAB's	-	5,193,352.50	5,193,352.50
School Building Unlimited Tax QSCB - Series 2009C	1,330,000.00	319,000.00	1,649,000.00
School Building Unlimited Tax Refunding Bond - Series 2010	16,860,000.00	6,410,987.47	23,270,987.47
	<u>66,732,857.50</u>	<u>\$ 48,139,034.99</u>	<u>\$ 114,871,892.49</u>

**PLANO INDEPENDENT SCHOOL DISTRICT
KEY INDICATORS
2011 - 12 BUDGET**

	2008 - 09	2009 -10	Estimated Year End 2010 -11	Proposed Budget 2011 -12
Property Value	\$ 34.3B	\$ 33.8B	\$ 33.3B	\$ 33.7B
Percent Increase/Decrease	3.94%	-1.17%	-1.48%	1.20%
Tax Revenue	\$ 356.7M	\$ 348.4M	\$ 339.9M	\$ 339.7M
Tax Revenue Increase(Decrease)	\$ 25.1M	\$ (8.3)M	\$ (8.5)M	\$ (.2)M
Tax Revenue Golden Pennies	\$ 13.7M	\$ 13.4M	\$ 13.1M	\$ 13.1M
Enrollment	52,798	53,709	54,288	54,638
Percent Increase	0.91%	1.73%	1.08%	0.64%
Refined ADA	51,056	51,765	52,415	52,746
Percentage Attendance	96.70%	96.38%	96.55%	96.54%
WADA	62,526	63,301	64,415	64,831
Ratio to ADA	1.225	1.223	1.229	1.229
Target Revenue per WADA	\$ 5,414	\$ 5,414	\$ 5,414	\$ 5,414
State Increase in 2009 Legislation		\$ 120	\$ 120	\$ 120
Other State Revenue per WADA	\$ 308	\$ 328	\$ 330	\$ 328
Total Target Revenue State & Local	\$ 5,722	\$ 5,862	\$ 5,864	\$ 5,862
Recapture (Included in Target Revenue)	\$ 92,020,973	\$ 35,069,642	\$ 28,601,678	\$ 19,855,722
Net Inc. (Dec.) Fund Balance	\$ (3,858,423)	\$ 5,851,432	\$ 9,800,367	\$ 23,131,747

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED 2011-2012 REVENUE SUMMARY**

	2010-2011 Adopted Budget	2011-2012 PROPOSED BUDGET	Increase (Decrease) in Revenue
REVENUES & OTHER SOURCES			
LOCAL REVENUES			
Tax Revenue	\$ 334,530,668	\$ 339,747,049	\$ 5,216,381
TIF Revenue	4,900,000	4,900,000	-
Investment Earnings	1,800,000	1,000,000	(800,000)
Revenue ECS	460,000	494,800	34,800
Tuition-Fare Busing	250,000	260,000	10,000
Other Tuition	150,000	150,000	-
Total Rental Revenue	792,777	830,000	37,223
Total Donations	115,000	115,000	-
Total Curriculum Sales	60,000	60,000	-
Total Miscellaneous	484,881	500,000	15,119
Total Local Revenue	\$ 343,543,326	\$ 348,056,849	\$ 4,513,523
STATE REVENUES			
Per Capita (includes SFSP)	\$ 11,371,720	\$ 13,740,880	\$ 2,369,160
Foundation (includes SFSP)	70,072,321	59,098,168	(10,974,153)
Technology Allotment	1,528,832	1,454,738	(74,094)
State Indirect Costs	-	45,000	45,000
Shars - Medicaid	500,000	750,000	250,000
TRS On-Behalf	17,773,111	17,773,111	-
Total State Revenue	\$ 101,245,984	\$ 92,861,897	\$ (8,384,087)
FEDERAL REVENUES			
Indirect Costs	\$ -	\$ 250,000	\$ 250,000
ROTC	190,000	250,000	60,000
BABS Rebate	1,282,470	1,817,673	535,203
Total Federal Revenue	\$ 1,472,470	\$ 2,317,673	\$ 845,203
TOTAL REVENUE	\$ 446,261,780	\$ 443,236,419	\$ (3,025,361)
TRANSFERS IN TO OPERATING			
From Health Ins.	\$ 2,500,000	\$ -	\$ (2,500,000)
PASAR	1,921,141	2,286,581	365,440
Off Campus PE	8,700	8,700	-
GED	7,515	7,865	350
Total Other Sources	4,437,356	2,303,146	\$ (2,134,210)
TOTAL REVENUE & OTHER SOURCES	\$ 450,699,136	\$ 445,539,565	\$ (5,159,571)
LESS RECAPTURE	\$ (31,963,702)	\$ (19,855,722)	\$ 12,107,980
NET REVENUE	\$ 418,735,434	\$ 425,683,843	\$ 6,948,409

**PROPOSED GENERAL FUND BUDGET
PROPOSED 2011-2012 BUDGET COMPARISON TO FINAL AMENDED 2010-2011 BUDGET**

AGGREGATE SPENDING PER STUDENT BY FUNCTION GROUPS

	FINAL AMENDED 2010-2011 BUDGET			PROPOSED 2011-2012 BUDGET		
	General Fund Total	Per Refined ADA 52,415	%	General Fund Total	Per Refined ADA 52,746	%
APPROPRIATIONS:						
INSTRUCTION						
11 Instruction	\$ 255,137,951	\$ 4,837		\$ 262,505,617	\$ 4,977	
12 Instructional Resources and Media Services	8,366,037	159		7,474,331	142	
13 Curriculum Development & Instructional Staff Development	6,142,380	116		5,598,718	106	
18 Technology - District Wide Instructional Initiatives	-	-		795,820	15	
19 Technology - Campus Based Instructional Initiatives	-	-		443,765	8	
TOTAL INSTRUCTION	\$ 269,646,368	\$ 5,112	68.10%	\$ 276,818,251	\$ 5,248	69.47%
INSTRUCTIONAL SUPPORT						
21 Instructional Leadership	\$ 3,313,350	\$ 63		\$ 2,976,921	\$ 56	
23 School Leadership	23,095,419	438		21,869,479	415	
31 Guidance, Counseling and Evaluation Services	16,831,610	319		15,160,862	287	
32 Social Work Services	1,103,408	21		804,780	15	
33 Health Services	4,737,943	90		4,510,117	86	
36 Cocurricular/Extracurricular Activities	7,333,745	139		7,061,127	134	
61 Community Services	801,206	15		669,365	13	
93 Payments to Fiscal Agent of SSA	245,850	5		253,000	5	
95 Juvenile Justice Alternative Ed Prg	203,700	4		195,500	4	
TOTAL INSTRUCTIONAL SUPPORT	\$ 57,666,231	\$ 1,094	14.56%	\$ 53,501,151	\$ 1,015	13.43%
CENTRAL ADMINISTRATION						
41 General Administration	\$ 8,921,110	\$ 169		\$ 8,156,728	\$ 155	
TOTAL CENTRAL ADMINISTRATION	\$ 8,921,110	\$ 169	2.25%	\$ 8,156,728	\$ 155	2.05%
DISTRICT OPERATIONS						
34 Student Transportation	\$ 9,721,351	\$ 184		\$ 10,308,402	\$ 195	
35 Food Services	-	-		-	-	
51 Plant Maintenance and Operations	41,754,200	792		41,724,841	791	
52 Security and Monitoring Services	2,867,776	54		2,839,248	54	
53 Data Processing Services	5,353,685	101		5,125,691	97	
71 Debt Service	-	-		-	-	
81 Facilities Acquisition and Construction	-	-		-	-	
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 59,697,012	\$ 1,131	15.08%	\$ 59,998,182	\$ 1,137	15.06%
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 395,930,721	\$ 7,506	99.99%	\$ 398,474,312	# \$ 7,555	100.00%
OTHER COSTS						
91 Purchase of WADA	\$ 29,998,089	\$ 569		\$ 19,855,722	\$ 376	
92 Incremental Costs	600,000	11		600,000	11	
97 Payments to Tax Increment Fund	8,912,293	169		4,900,000	93	
99 Appraisal District Costs	2,450,000	46		2,450,000	46	
TOTAL APPROPRIATIONS	\$ 41,960,382	\$ 795		\$ 27,805,722	\$ 526	
TOTAL APPROPRIATIONS	\$ 437,891,103	\$ 8,301		\$ 426,280,034	\$ 8,081	

	FINAL AMENDED 2010-2011 BUDGET			PROPOSED 2011-2012 BUDGET		
	Fund 240 Total	Per Refined ADA 52,415	%	Fund 240 Total	Per Refined ADA 52,746	%
CHILD NUTRITION FUND						
APPROPRIATIONS:						
DISTRICT OPERATIONS						
35 Child Nutrition	\$ 21,129,233	\$ 401	91.14%	\$ 21,640,867	\$ 410	94.94%
41 General Administration	106,531	2	0.46%	106,531	2	0.47%
51 Plant Maintenance & Operations	1,948,500	37	8.40%	1,047,688	20	4.60%
TOTAL APPROPRIATIONS	\$ 23,184,264	\$ 440	100.00%	\$ 22,795,086	\$ 432	100.01%

	FINAL AMENDED 2010-2011 BUDGET			PROPOSED 2011-2012 BUDGET		
	Fund 513 Total	Per Refined ADA 52,415	%	Fund 513 Total	Per Refined ADA 52,746	%
DEBT SERVICE FUND						
APPROPRIATIONS						
DEBT SERVICE						
71 Debt Administration	\$ 107,343,648	\$ 2,035		\$ 115,171,892	\$ 2,184	
TOTAL APPROPRIATIONS	\$ 107,343,648	\$ 2,035	100.00%	\$ 115,171,892	\$ 2,184	100.00%