
PLANO

INDEPENDENT SCHOOL DISTRICT



PROPOSED BUDGET

2010 – 2011

Excellence in Education

PLANO INDEPENDENT SCHOOL DISTRICT PROPOSED 2010-2011 BUDGET



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**PROPOSED GENERAL FUND BUDGET
2010-2011**

	Operating Fund 199	Tuition Reimbursement Fund 166	Athletics Fund 169	Special Programs Fund 179	General Fund Total	Proposed Budget/ Refined ADA 51,948
REVENUES:						
Local Sources	\$ 343,543,326	\$ 3,502,302	\$ 1,361,900	120,810	\$ 348,528,338	\$ 6,709
State Sources	101,245,984			60,400	101,306,384	1,950
Federal Sources	1,472,470				1,472,470	28
Transfers In From Other Funds	4,437,356	1,977,517	1,170,851	4,056,550	11,642,274	224
	<u>\$ 450,699,136</u>	<u>\$ 5,479,819</u>	<u>\$ 2,532,751</u>	<u>\$ 4,237,760</u>	<u>\$ 462,949,466</u>	<u>\$ 8,911</u>
APPROPRIATIONS:						
11 Instruction	\$ 272,481,822	\$ 3,971,554		2,969,467	\$ 279,422,843	\$ 5,379
12 Instructional Resources and Media Services	8,144,056	57,636		-	8,201,692	158
13 Curriculum Development & Instructional Staff Development	6,175,580	169,532		4,897	6,350,009	122
18 Technology - District Wide Instructional Initiatives	916,820			-	916,820	18
19 Technology - Campus Based Instructional Initiatives	422,375			25,487	447,862	9
21 Instructional Leadership	2,597,131	477,757		61,147	3,136,035	60
23 School Leadership	21,881,927	258,334		536,373	22,676,634	437
31 Guidance, Counseling and Evaluation Services	15,900,646	26,328		84,634	16,011,608	308
32 Social Work Services	912,245	-		223,368	1,135,613	22
33 Health Services	4,231,135	71,088		78,950	4,381,173	84
34 Student Transportation	9,019,783	314,080		24,750	9,358,613	180
35 Food Services	-	-		-	-	-
36 Cocurricular/Extracurricular Activities	4,923,990	3,880	2,416,751	-	7,344,621	141
41 General Administration	8,965,508	60,000		-	9,025,508	174
51 Plant Maintenance and Operations	43,714,162	5,330	10,800	5,787	43,736,079	842
52 Security and Monitoring Services	2,901,507	6,585	105,200	19,200	3,032,492	58
53 Data Processing Services	5,558,934	-		-	5,558,934	107
61 Community Services	684,888	-		-	684,888	13
71 Debt Service	-	-		-	-	-
81 Facilities Acquisition and Construction	-	-		-	-	-
91 Purchase of WADA	31,963,702	-		-	31,963,702	615
92 Incremental Costs	600,000	-		-	600,000	12
93 Payments to Fiscal Agent of SSA	253,000	-		-	253,000	5
95 Juvenile Justice Alternative Ed Prg	-	-		203,700	203,700	4
97 Payments to Tax Increment Fund	4,900,000	-		-	4,900,000	94
99 Appraisal District Costs	2,450,000	-		-	2,450,000	47
	<u>\$ 449,599,211</u>	<u>\$ 5,422,104</u>	<u>\$ 2,532,751</u>	<u>\$ 4,237,760</u>	<u>\$ 461,791,826</u>	<u>\$ 8,889</u>
OTHER USES:						
Transfer out - Head Start	\$ 397,998	\$ -	\$ -	-	\$ 397,998	\$ 8
Transfer out - Tuition Reimbursed	1,977,517	-		-	1,977,517	38
Transfer out - Athletics	1,170,851	-		-	1,170,851	23
Transfer out - Special Programs Center	4,056,550	-		-	4,056,550	78
Transfer out - FANS	-	41,500		-	41,500	1
Transfer out - Other	523,610	-		-	523,610	10
Transfer out - Operating	-	16,215		-	16,215	-
Total Other Resources and (Uses)	<u>\$ 8,126,526</u>	<u>\$ 57,715</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,184,241</u>	<u>\$ 158</u>
Net Revenues and Other Sources over Appropriations and Other Uses	<u>\$ (7,026,601)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,026,601)</u>	<u>\$ (136)</u>

PROPOSED GENERAL FUND BUDGET
2010-2011

AGGREGATE SPENDING PER STUDENT BY FUNCTION GROUPS

	Operating Fund 199	Tuition Reimbursement Fund 166	Athletics Fund 169	Special Programs Fund 179	General Fund Total	Proposed Budget/ Refined ADA 51,948	%
APPROPRIATIONS:							
INSTRUCTION							
11 Instruction	\$ 272,481,822	\$ 3,971,554		\$ 2,969,467	\$ 279,422,843	\$ 5,379	
12 Instructional Resources and Media Services	8,144,056	57,636		-	8,201,692	158	
13 Curriculum Development & Instructional Staff Development	6,175,580	169,532		4,897	6,350,009	122	
18 Technology - District Wide Instructional Initiatives	916,820			-	916,820	18	
19 Technology - Campus Based Instructional Initiatives	422,375			25,487	447,862	9	
TOTAL INSTRUCTION	\$ 288,140,653	\$ 4,198,722	\$ -	\$ 2,999,851	\$ 295,339,226	\$ 5,686	70.01%
INSTRUCTIONAL SUPPORT							
21 Instructional Leadership	\$ 2,597,131	\$ 477,757		\$ 61,147	\$ 3,136,035	\$ 60	
23 School Leadership	21,881,927	258,334		536,373	22,676,634	437	
31 Guidance, Counseling and Evaluation Services	15,900,646	26,328		84,634	16,011,608	308	
32 Social Work Services	912,245			223,368	1,135,613	22	
33 Health Services	4,231,135	71,088		78,950	4,381,173	84	
36 Cocurricular/Extracurricular Activities	4,923,990	3,880	2,416,751	-	7,344,621	141	
61 Community Services	684,888			-	684,888	13	
93 Payments to Fiscal Agent of SSA	253,000	-		-	253,000	5	
95 Juvenile Justice Alternative Ed Prg	-	-		203,700	203,700	4	
TOTAL INSTICTIONAL SUPPORT	\$ 51,384,962	\$ 837,387	\$ 2,416,751	\$ 1,188,172	\$ 55,827,272	\$ 1,074	13.23%
CENTRAL ADMINISTRATION							
41 General Administration	\$ 8,965,508	\$ 60,000		\$ -	\$ 9,025,508	\$ 174	
TOTAL CENTRAL ADMINISTRATION	\$ 8,965,508	\$ 60,000	\$ -	\$ -	\$ 9,025,508	\$ 174	2.14%
DISTRICT OPERATIONS							
34 Student Transportation	\$ 9,019,783	\$ 314,080		\$ 24,750	\$ 9,358,613	\$ 180	
35 Food Services				-	-	-	
51 Plant Maintenance and Operations	43,714,162	5,330	10,800	5,787	43,736,079	842	
52 Security and Monitoring Services	2,901,507	6,585	105,200	19,200	3,032,492	58	
53 Data Processing Services	5,558,934			-	5,558,934	107	
81 Facilities Acquisition and Construction	-	-		-	-	-	
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 61,194,386	\$ 325,995	\$ 116,000	\$ 49,737	\$ 61,686,118	\$ 1,187	14.62%
OTHER COSTS							
91 Purchase of WADA	31,963,702	-		-	31,963,702	615	
92 Incremental Costs	600,000	-		-	600,000	12	
97 Payments to Tax Increment Fund	4,900,000	-		-	4,900,000	94	
99 Appraisal District Costs	2,450,000	-		-	2,450,000	47	
TOTAL APPROPRIATIONS	\$ 449,599,211	\$ 5,422,104	\$ 2,532,751	\$ 4,237,760	\$ 461,791,826	\$ 8,889	

PLANO INDEPENDENT SCHOOL DISTRICT
Summary of Other Funds
with Annually Adopted Budget
2010 - 11 Budget

	<u>Budgeted Revenues</u>	<u>Budgeted Appropriations</u>	<u>Change to Fund Balance</u>
Other Funds:			
Food and Nutritional Services	\$ 20,578,200	\$ 20,880,420	\$ (302,220)
Debt Service Fund	105,329,101	113,854,305	(8,525,204)
	<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	\$ 7,490,940	\$ 5,569,799	\$ 1,921,141
Employee Child Care	738,693	767,050	(28,357)
Plano Family Literacy	60,000	457,801	(397,801)
Events	151,500	248,952	(97,452)

* 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 2010-11
By Object**

Attachment C

	2009-10 Adopted Budget	2010-11 Proposed Budget	\$\$ Change	%% Change
REVENUES				
5700 LOCAL REVENUES	\$ 363,812,030	\$ 343,543,326	\$ (20,268,704)	-5.57%
5800 STATE REVENUES	81,940,675	101,245,984	19,305,309	23.56%
5900 FEDERAL REVENUES	190,000	1,472,470	1,282,470	674.98%
7900 TRANSFER IN	4,437,154	4,437,356	202	0.00%
GRAND TOTAL REVENUES	\$ 450,379,859	\$ 450,699,136	\$ 319,277	0.07%
APPROPRIATIONS/OTHER USES				
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 337,020,312	\$ 347,302,550	\$ 10,282,238	3.05%
6200 CONTRACTED SERVICES	41,758,713	42,754,928	996,215	2.39%
6300 SUPPLIES & MATERIALS	14,776,435	14,805,331	28,896	0.20%
6400 OTHER OPERATING EXPENSES	4,318,587	4,297,200	(21,387)	-0.50%
6500 DEBT SERVICE	-	-	-	
6600 CAPITAL OUTLAY	196,000	272,500	76,500	39.03%
8900 OTHER USES	7,769,511	8,126,526	357,015	4.60%
TOTAL	\$ 405,839,557	\$ 417,559,035	\$ 11,719,478	2.89%
FUNCTION 91 - PURCHASE OF WADA*				
6200 CONTRACTED SERVICES	\$ 33,618,006	\$ 31,963,702	\$ (1,654,304)	-4.92%
FUNCTION 91 TOTAL	\$ 33,618,006	\$ 31,963,702	\$ (1,654,304)	-4.92%
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	\$ 236,500	\$ 253,000	\$ 16,500	6.98%
FUNCTION 93 TOTAL	\$ 236,500	\$ 253,000	\$ 16,500	6.98%
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	\$ 447,644,063	\$ 457,725,737	\$ 10,081,674	2.25%
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 2,735,796	\$ (7,026,601)	\$ (9,762,397)	-356.84%

Proposed Operating Budget

FY 2010 - 11

By Function and Object

	2009 - 10 Adopted Budget	2010-2011 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,948
REVENUES				
5700 LOCAL REVENUES	\$ 363,812,030	\$ 343,543,326	\$ (20,268,704)	\$ 6,613
5800 STATE REVENUES	81,940,675	101,245,984	19,305,309	1,949
5900 FEDERAL REVENUES	190,000	1,472,470	1,282,470	28
7900 TRANSFER IN	4,437,154	4,437,356	202	85
GRAND TOTAL REVENUES	\$ 450,379,859	\$ 450,699,136	\$ 319,277	\$ 8,675
APPROPRIATIONS/OTHER USES				
FUNCTION 11 - INSTRUCTION				
6100 SALARY & BENEFITS	\$ 256,449,326	\$ 264,039,610	\$ 7,590,284	\$ 5,083
6200 CONTRACTED SERVICES	2,123,032	2,439,760	316,728	47
6300 SUPPLIES & MATERIALS	5,268,546	5,255,060	(13,486)	101
6400 OTHER OPERATING EXPENSES	500,682	747,393	246,711	14
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 11 TOTAL	\$ 264,341,586	\$ 272,481,822	\$ 8,140,236	\$ 5,245
FUNCTION 12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES				
6100 SALARY & BENEFITS	\$ 7,105,447	\$ 7,102,833	\$ (2,614)	\$ 137
6200 CONTRACTED SERVICES	141,600	140,776	(824)	3
6300 SUPPLIES & MATERIALS	916,184	871,912	(44,272)	17
6400 OTHER OPERATING EXPENSES	28,585	28,535	(50)	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 12 TOTAL	\$ 8,191,815	\$ 8,144,056	\$ (47,759)	\$ 158
FUNCTION 13 - CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT				
6100 SALARY & BENEFITS	\$ 4,578,379	\$ 4,590,070	\$ 11,692	\$ 88
6200 CONTRACTED SERVICES	997,673	774,534	(223,139)	15
6300 SUPPLIES & MATERIALS	338,279	362,190	23,911	7
6400 OTHER OPERATING EXPENSES	454,491	448,786	(5,705)	9
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 13 TOTAL	\$ 6,368,822	\$ 6,175,580	\$ (193,242)	\$ 119
FUNCTION 18 - DISTRICT INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ 202,620	\$ 260,500	\$ 57,880	\$ 5
6300 SUPPLIES & MATERIALS	681,880	649,320	(32,560)	12
6400 OTHER OPERATING EXPENSES	-	-	-	-
6600 CAPITAL OUTLAY	7,000	7,000	-	-
FUNCTION 18 TOTAL	\$ 891,500	\$ 916,820	\$ 25,320	\$ 17
FUNCTION 19 - CAMPUS INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	428,755	422,375	(6,380)	8
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 19 TOTAL	\$ 428,755	\$ 422,375	\$ (6,380)	\$ 8
FUNCTION 21 - INSTRUCTIONAL LEADERSHIP				
6100 SALARY & BENEFITS	\$ 2,237,885	\$ 2,490,909	\$ 253,024	\$ 48
6200 CONTRACTED SERVICES	39,982	19,476	(20,506)	-
6300 SUPPLIES & MATERIALS	53,693	48,166	(5,527)	1
6400 OTHER OPERATING EXPENSES	37,832	38,580	748	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 21 TOTAL	\$ 2,369,392	\$ 2,597,131	\$ 227,739	\$ 50
FUNCTION 23 - SCHOOL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 20,530,418	\$ 21,334,285	\$ 803,867	\$ 411
6200 CONTRACTED SERVICES	174,200	121,700	(52,500)	2
6300 SUPPLIES & MATERIALS	335,232	352,018	16,786	7
6400 OTHER OPERATING EXPENSES	68,107	73,924	5,817	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 23 TOTAL	\$ 21,107,958	\$ 21,881,927	\$ 773,970	\$ 421

Proposed Operating Budget

FY 2010 - 11

By Function and Object

	2009 - 10 Adopted Budget	2010-2011 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,948
FUNCTION 31 - GUIDANCE, COUNSELING & EVALUATION SERVICES				
6100 SALARY & BENEFITS	\$ 14,307,706	\$ 14,661,609	\$ 353,903	\$ 282
6200 CONTRACTED SERVICES	322,904	279,227	(43,677)	5
6300 SUPPLIES & MATERIALS	812,540	869,860	57,320	17
6400 OTHER OPERATING EXPENSES	76,000	77,950	1,950	2
6600 CAPITAL OUTLAY	12,000	12,000	-	-
FUNCTION 31 TOTAL	\$ 15,531,150	\$ 15,900,646	\$ 369,496	\$ 306
FUNCTION 32 - SOCIAL WORK SERVICES				
6100 SALARY & BENEFITS	\$ 791,388	\$ 897,710	\$ 106,322	\$ 17
6200 CONTRACTED SERVICES	6,465	6,421	(44)	-
6300 SUPPLIES & MATERIALS	5,044	4,993	(51)	-
6400 OTHER OPERATING EXPENSES	6,063	3,121	(2,942)	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 32 TOTAL	\$ 808,960	\$ 912,245	\$ 103,285	\$ 17
FUNCTION 33 - HEALTH SERVICES				
6100 SALARY & BENEFITS	\$ 3,994,523	\$ 4,127,597	\$ 133,074	\$ 79
6200 CONTRACTED SERVICES	12,360	12,360	-	-
6300 SUPPLIES & MATERIALS	66,155	78,324	12,169	2
6400 OTHER OPERATING EXPENSES	14,171	12,854	(1,317)	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 33 TOTAL	\$ 4,087,209	\$ 4,231,135	\$ 143,926	\$ 81
FUNCTION 34 - STUDENT TRANSPORTATION				
6100 SALARY & BENEFITS	\$ 6,160,275	\$ 6,572,437	\$ 412,161	\$ 127
6200 CONTRACTED SERVICES	429,908	432,908	3,000	8
6300 SUPPLIES & MATERIALS	1,777,094	1,789,334	12,240	34
6400 OTHER OPERATING EXPENSES	224,291	225,104	813	4
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 34 TOTAL	\$ 8,591,568	\$ 9,019,783	\$ 428,215	\$ 173
FUNCTION 35 - FOOD SERVICE				
6100 SALARY & BENEFITS	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	-	-	-	-
FUNCTION 35 - TOTAL	\$ -	\$ -	\$ -	\$ -
FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES				
6100 SALARY & BENEFITS	\$ 2,884,622	\$ 3,475,259	\$ 590,637	\$ 67
6200 CONTRACTED SERVICES	92,052	104,484	12,432	2
6300 SUPPLIES & MATERIALS	321,908	332,451	10,543	6
6400 OTHER OPERATING EXPENSES	975,462	1,011,796	36,334	19
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 36 TOTAL	\$ 4,274,044	\$ 4,923,990	\$ 649,946	\$ 94
FUNCTION 41 - GENERAL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 6,273,229	\$ 6,608,453	\$ 335,224	\$ 127
6200 CONTRACTED SERVICES	1,167,557	1,189,724	22,167	23
6300 SUPPLIES & MATERIALS	406,754	489,888	83,134	9
6400 OTHER OPERATING EXPENSES	652,256	677,443	25,187	13
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 41 TOTAL	\$ 8,499,796	\$ 8,965,508	\$ 465,712	\$ 172
FUNCTION 51 - PLANT MAINTENANCE & OPERATIONS				
6100 SALARY & BENEFITS	\$ 7,234,698	\$ 7,389,537	\$ 154,840	\$ 142
6200 CONTRACTED SERVICES	32,915,351	32,894,655	(20,696)	633
6300 SUPPLIES & MATERIALS	2,574,345	2,525,311	(49,035)	49
6400 OTHER OPERATING EXPENSES	1,033,207	722,159	(311,048)	14
6600 CAPITAL OUTLAY	100,000	182,500	82,500	4
FUNCTION 51 TOTAL	\$ 43,857,601	\$ 43,714,162	\$ (143,439)	\$ 842

Proposed Operating Budget

FY 2010 - 11

By Function and Object

	2009 - 10 Adopted Budget	2010-2011 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,948
FUNCTION 52 - SECURITY & MONITORING SERVICES				
6100 SALARY & BENEFITS	\$ 1,445,859	\$ 858,782	\$ (587,077)	\$ 17
6200 CONTRACTED SERVICES	754,551	1,764,789	1,010,238	34
6300 SUPPLIES & MATERIALS	160,000	148,650	(11,350)	3
6400 OTHER OPERATING EXPENSES	139,000	129,286	(9,714)	2
6600 CAPITAL OUTLAY	-	-	-	
FUNCTION 52 TOTAL	\$ 2,499,410	\$ 2,901,507	\$ 402,097	\$ 56
FUNCTION 53 - DATA PROCESSING SERVICES				
6100 SALARY & BENEFITS	\$ 2,548,920	\$ 2,589,608	\$ 40,688	\$ 50
6200 CONTRACTED SERVICES	2,326,758	2,257,386	(69,372)	43
6300 SUPPLIES & MATERIALS	587,550	566,550	(21,000)	11
6400 OTHER OPERATING EXPENSES	84,390	74,390	(10,000)	1
6600 CAPITAL OUTLAY	77,000	71,000	(6,000)	1
FUNCTION 53 TOTAL	\$ 5,624,618	\$ 5,558,934	\$ (65,684)	\$ 106
FUNCTION 61 - COMMUNITY SERVICES				
6100 SALARY & BENEFITS	\$ 477,638	\$ 563,851	\$ 86,213	\$ 11
6200 CONTRACTED SERVICES	51,700	56,229	4,529	1
6300 SUPPLIES & MATERIALS	42,475	38,929	(3,546)	1
6400 OTHER OPERATING EXPENSES	24,049	25,879	1,830	-
FUNCTION 61 TOTAL	\$ 595,862	\$ 684,888	\$ 89,026	\$ 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 HEADSTART	\$ 389,433	\$ 397,998	\$ 8,565	\$ 8
8911 SUMMER SCHOOL	1,723,758	1,716,656	(7,102)	33
8911 ADVENTURE CAMP	-	136,527	136,527	3
8911 NIGHT SCHOOL	21,252	19,653	(1,599)	-
8911 ATHLETICS	1,183,733	1,170,851	(12,882)	23
8911 SPECIAL PROGRAMS CENTER	3,906,322	4,056,550	150,228	78
8911 SUMMER FEEDING	7,109	-	(7,109)	-
8911 FAMILY LITERACY	364,386	397,801	33,415	8
8911 EMPLOYEE CHILD CARE	15,505	28,357	12,852	1
8911 SPECIAL EVENTS	112,152	97,452	(14,700)	2
8911 E-SCHOOL	45,861	104,681	58,820	2
TOTAL OTHER USES (transfers)	\$ 7,769,511	\$ 8,126,526	\$ 371,715	\$ 158
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 337,020,312	\$ 347,302,550	\$ 10,282,238	\$ 6,686
6200 CONTRACTED SERVICES	41,758,713	42,754,928	996,215	823
6300 SUPPLIES & MATERIALS	14,776,435	14,805,331	28,896	285
6400 OTHER OPERATING EXPENSES	4,318,587	4,297,200	(21,387)	83
6500 DEBT SERVICE	-	-	-	-
6600 CAPITAL OUTLAY	196,000	272,500	76,500	5
8900 OTHER USES	7,769,511	8,126,526	357,015	156
TOTAL	\$ 405,839,557	\$ 417,559,035	\$ 11,719,478	\$ 8,038
FUNCTION 91 - PURCHASE OF WADA*				
6200 CONTRACTED SERVICES	\$ 33,618,006	\$ 31,963,702	\$ (1,654,304)	\$ 615
FUNCTION 91 TOTAL	\$ 33,618,006	\$ 31,963,702	\$ (1,654,304)	\$ 615
FUNCTION 92 - Incremental Costs				
6200 CONTRACTED SERVICES	\$ 600,000	\$ 600,000	\$ -	\$ 12
FUNCTION 92 TOTAL	\$ 600,000	\$ 600,000	\$ -	\$ 12

Proposed Operating Budget

FY 2010 - 11

By Function and Object

	2009 - 10 Adopted Budget	2010-2011 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,948
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES				
6400 OTHER OPERATING EXPENSES	\$ 236,500	\$ 253,000	\$ 16,500	\$ 5
FUNCTION 93 TOTAL	<u>\$ 236,500</u>	<u>\$ 253,000</u>	<u>\$ 16,500</u>	<u>\$ 5</u>
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND				
6400 OTHER OPERATING EXPENSES	\$ 4,900,000	\$ 4,900,000	\$ -	\$ 94
FUNCTION 97 TOTAL	<u>\$ 4,900,000</u>	<u>\$ 4,900,000</u>	<u>\$ -</u>	<u>\$ 94</u>
FUNCTION 99 - APPRAISAL DISTRICT COSTS				
6200 CONTRACTED SERVICES	\$ 2,450,000	\$ 2,450,000	\$ -	\$ 47
FUNCTION 97 TOTAL	<u>\$ 2,450,000</u>	<u>\$ 2,450,000</u>	<u>\$ -</u>	<u>\$ 47</u>
GRAND TOTAL APPROPRIATIONS	<u>\$ 447,644,063</u>	<u>\$ 457,725,737</u>	<u>\$ 10,081,674</u>	<u>\$ 8,811</u>
REVENUES OVER (UNDER) APPROPRIATION:	<u>\$ 2,735,796</u>	<u>\$ (7,026,601)</u>	<u>\$ (9,762,397)</u>	<u>\$ (136)</u>

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET - DEBT SERVICE FUND
2010 - 2011**

Estimated Revenue and Other Sources		
Tax Revenue (Estimated Tax Rate \$0.3134/\$100)	\$	102,749,101
Investment Earnings		280,000
Transfers from Construction Funds		2,300,000
Total Estimated Revenue and Other Sources	<u>\$</u>	<u>105,329,101</u>
Proposed Debt Service Appropriations		
Principal - February 15, 2011 payment	\$	63,917,578
Interest - February and August 2011 payments		48,986,727
Estimated Debt Service Fees		950,000
Total Proposed Appropriations	<u>\$</u>	<u>113,854,305</u>
Excess Appropriations over Revenue and Other Sources	\$	(8,525,204)
Estimated Ending Fund Balance, 6-30-10	\$	39,472,523
August 15, 2010 Payment - gross payment no BAB subsidy taken	<u>\$</u>	<u>(26,313,676)</u>
Estimated Ending Fund Balance, 8-31-10	\$	13,158,847
Estimated Ending Fund Balance, 6-30-11	\$	30,947,319
Projected Savings on Proposed Bond Refunding - Nov. 2010	\$	8,340,148
August 2011 Payment - gross payment no BAB subsidy taken		(23,494,956)
Estimated Ending Fund Balance, 8-31-11	<u>\$</u>	<u>15,792,511</u>

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
School Building Unlimited Tax Bonds - Series 2000	6,320,000.00	154,050.00	6,474,050.00
School Building Unlimited & Refndg Tax Bonds - Series 2001 - Current	15,930,000.00	4,163,618.74	20,093,618.74
School Building Unlimited Tax Bonds - Series 2002	2,935,000.00	1,789,118.75	4,724,118.75
School Building Unlimited Tax Bonds - Series 2003	12,790,000.00	3,159,725.00	15,949,725.00
School Building Refunding Tax Bonds - Series 2004	8,520,000.00	3,438,312.50	11,958,312.50
School Building Unlimited Tax Bonds - Series 2004	2,040,000.00	2,853,375.00	4,893,375.00
School Building Refunding Tax Bonds - Series 2005	-	2,840,250.00	2,840,250.00
School Building Unlimited Tax Bonds - Series 2006	2,775,000.00	2,853,893.75	5,628,893.75
School Building Refunding Tax Bonds - Series 2006 CAB	-	-	-
School Building Refunding Tax Bonds - Series 2006 regular	7,578.00	5,811,197.00	5,818,775.00
School Building Unlimited Tax Bonds - Series 2007	2,965,000.00	3,187,806.26	6,152,806.26
School Building Unlimited Tax Bonds - Series 2008	2,715,000.00	2,213,015.01	4,928,015.01
School Building Refunding Tax Bonds - Series 2008	-	1,426,950.00	1,426,950.00
School Building Refunding Tax Bonds - Series 2008A	3,910,000.00	8,935,862.50	12,845,862.50
School Building Unlimited Tax Bonds - Series 2009A- Tax Exempt	3,010,000.00	647,200.00	3,657,200.00
School Building Unlimited Tax Bonds - Series 2009B- BAB's	-	5,193,352.50	5,193,352.50
School Building Unlimited Tax QSCB - Series 2009C	-	319,000.00	319,000.00
	<u>63,917,578.00</u>	<u>\$ 48,986,727.01</u>	<u>\$ 112,904,305.01</u>

**PLANO INDEPENDENT SCHOOL DISTRICT
KEY INDICATORS
2010 - 11 BUDGET**

	2007 - 08		2008 - 09		Estimated Year End 2009 -10		Projected 2010 -11	
Property Value	\$	33.0B	\$	34.3B	\$	33.9B	\$	32.7B
Percent Increase/Decrease		7.03%		3.94%		-1.17%		-3.54%
Tax Revenue	\$	331.6M	\$	356.7M	\$	349.5M	\$	334.5M
Tax Revenue Increase(Decrease)	\$	(74.1)M	\$	25.1M	\$	(7.2)M	\$	(15.0)M
Tax Revenue Golden Pennies	\$	6.7M	\$	13.7M	\$	13.5M	\$	13.7M
Enrollment		52,321		52,798		53,709		53,994
Percent Increase		1.07%		0.91%		1.73%		1.11%
Refined ADA		50,516		51,056		51,740		51,948
Percentage Attendance		96.55%		96.70%		96.33%		96.21%
WADA		61,871		62,526		63,292		63,549
Ratio to ADA		1.225		1.225		1.223		1.223
Target Revenue per WADA	\$	5,414	\$	5,414	\$	5,414	\$	5,414
State Increase in 2009 Legislation					\$	120	\$	120
Other State Revenue per WADA	\$	320	\$	308	\$	328	\$	330
Total Target Revenue State & Local	\$	5,734	\$	5,722	\$	5,862	\$	5,864
Recapture (Included in Target Revenue)	\$	81,686,622	\$	92,020,973	\$	35,370,523	\$	31,963,702
Net Inc. (Dec.) Fund Balance	\$	(4,450,767)	\$	(3,858,423)	\$	2,735,796	\$	(7,026,601)

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED 2010-2011 REVENUE SUMMARY**

	2009-10 Adopted Budget	2010-11 PROPOSED BUDGET	Increase (Decrease) in Revenue
REVENUES & OTHER SOURCES			
LOCAL REVENUES			
Tax Revenue	\$ 352,648,230	\$ 334,530,668	\$ (18,117,562)
TIF Revenue	4,900,000	4,900,000	-
Investment Earnings	4,100,000	1,800,000	(2,300,000)
Revenue ECS	605,000	610,000	5,000
Tuition-Fare Busing	200,000	250,000	50,000
Total Rental Revenue	828,000	792,777	(35,223)
Total Donations	100,000	115,000	15,000
Total Curriculum Sales	60,000	60,000	-
Total Miscellaneous	370,800	484,881	114,081
Total Local Revenue	\$ 363,812,030	\$ 343,543,326	\$ (20,268,704)
STATE REVENUES			
Per Capita	\$ 5,105,595	\$ 11,371,720	\$ 6,266,125
Foundation	53,350,563	66,156,664	12,806,101
HS Allotment	3,931,290	3,915,657	(15,633)
Technology Allotment	1,530,116	1,528,832	(1,284)
Shars - Medicaid	250,000	500,000	250,000
TRS On-Behalf	17,773,111	17,773,111	-
Total State Revenue	\$ 81,940,675	\$ 101,245,984	\$ 19,305,309
FEDERAL REVENUES			
ROTC	\$ 190,000	\$ 190,000	\$ -
BABS Rebate		1,282,470	1,282,470
Total Federal Revenue	\$ 190,000	\$ 1,472,470	\$ 1,282,470
TOTAL REVENUE	\$ 445,942,705	\$ 446,261,780	\$ 319,075
TRANSFERS IN TO OPERATING			
From W/C	-	-	-
From Health Ins.	2,500,000	2,500,000	-
PASAR	1,921,064	1,921,141	77
Off Campus PE	8,700	8,700	-
GED	7,390	7,515	125
Total Other Sources	4,437,154	4,437,356	\$ 202
TOTAL REVENUE & OTHER SOURCES	\$ 450,379,859	\$ 450,699,136	\$ 319,277
RECAPTURE	(33,618,006)	(31,963,702)	1,654,304
NET REVENUE	416,761,853	418,735,434	1,973,581

**PROPOSED GENERAL FUND BUDGET
PROPOSED 2010 - 11 BUDGET COMPARISON TO FINAL AMENDED 2009-10 BUDGET**

AGGREGATE SPENDING PER STUDENT BY FUNCTION GROUPS

	FINAL AMENDED 2009 - 2010 BUDGET			PROPOSED 2010 - 2011 BUDGET		
	General Fund Total	Per Refined ADA 51,740	%	General Fund Total	Per Refined ADA 51,948	%
APPROPRIATIONS:						
INSTRUCTION						
11 Instruction	\$ 257,717,925	\$ 4,961		\$ 279,422,843	\$ 5,379	
12 Instructional Resources and Media Services	8,401,349	162		8,201,692	158	
13 Curriculum Development & Instructional Staff Development	5,689,768	110		6,350,009	122	
18 Technology - District Wide Instructional Initiatives	-	-		916,820	18	
19 Technology - Campus Based Instructional Initiatives	35,440	1		447,862	9	
TOTAL INSTRUCTION	\$ 271,844,482	\$ 5,234	67.51%	\$ 295,339,226	\$ 5,686	70.01%
INSTRUCTIONAL SUPPORT						
21 Instructional Leadership	\$ 3,172,595	\$ 61		\$ 3,136,035	\$ 60	
23 School Leadership	22,755,871	438		22,676,634	437	
31 Guidance, Counseling and Evaluation Services	16,234,378	313		16,011,608	308	
32 Social Work Services	1,114,492	21		1,135,613	22	
33 Health Services	4,585,764	88		4,381,173	84	
36 Cocurricular/Extracurricular Activities	7,590,076	146		7,344,621	141	
61 Community Services	651,824	13		684,888	13	
93 Payments to Fiscal Agent of SSA	236,500	5		253,000	5	
95 Juvenile Justice Alternative Ed Prg	203,700	4		203,700	4	
TOTAL INSTRUCTIONAL SUPPORT	\$ 56,545,200	\$ 1,089	14.04%	\$ 55,827,272	\$ 1,074	13.23%
CENTRAL ADMINISTRATION						
41 General Administration	\$ 9,668,777	\$ 186		\$ 9,025,508	\$ 174	
TOTAL CENTRAL ADMINISTRATION	\$ 9,668,777	\$ 186	2.40%	\$ 9,025,508	\$ 174	2.14%
DISTRICT OPERATIONS						
34 Student Transportation	\$ 10,022,806	\$ 193		\$ 9,358,613	\$ 180	
35 Food Services	-	-		-	-	
51 Plant Maintenance and Operations	45,202,844	870		43,736,079	842	
52 Security and Monitoring Services	2,959,895	57		3,032,492	58	
53 Data Processing Services	5,714,585	110		5,558,934	107	
71 Debt Service	119,928	2		-	-	
81 Facilities Acquisition and Construction	600,043	12		-	-	
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 64,620,101	\$ 1,244	16.05%	\$ 61,686,118	\$ 1,187	14.62%
OTHER COSTS						
91 Purchase of WADA	\$ 35,598,006	\$ 685		\$ 31,963,702	\$ 615	
92 Incremental Costs	600,000	12		600,000	12	
97 Payments to Tax Increment Fund	4,900,000	94		4,900,000	94	
99 Appraisal District Costs	2,450,000	47		2,450,000	47	
TOTAL APPROPRIATIONS	\$ 446,226,566	\$ 8,591		\$ 461,791,826	\$ 8,889	

	FINAL AMENDED 2009 - 2010 BUDGET			PROPOSED 2010 - 2011 BUDGET		
	Fund 240 Total	Per Refined ADA 51,740	%	Fund 240 Total	Per Refined ADA 51,948	%
CHILD NUTRITION FUND						
APPROPRIATIONS:						
DISTRICT OPERATIONS						
35 Child Nutrition	\$ 20,294,548	\$ 391	98.81%	\$ 20,637,020	\$ 397	98.83%
51 Plant Maintenance & Operations	245,218	5	1.19%	243,400	5	1.17%
TOTAL APPROPRIATIONS	\$ 20,539,766	\$ 396	100.00%	\$ 20,880,420	\$ 402	100.00%

	FINAL AMENDED 2009 - 2010 BUDGET			PROPOSED 2010 - 2011 BUDGET		
	Fund 513 Total	Per Refined ADA 51,740	%	Fund 513 Total	Per Refined ADA 51,948	%
DEBT SERVICE FUND						
APPROPRIATIONS						
DEBT SERVICE						
71 Debt Administration	\$ 105,147,275	\$ 2,024		\$ 113,854,305	\$ 2,192	
TOTAL APPROPRIATIONS	\$ 105,147,275	\$ 2,024	100.00%	\$ 113,854,305	\$ 2,192	100.00%