



Plano Independent School District Adopted Budget 2017 - 2018



**PROPOSED GENERAL FUND BUDGET
2017-2018**

	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 51,097
REVENUES:							
Local Sources	\$ 563,813,333	\$ 3,106,172	\$ 1,433,900	\$ -	\$ 58,000	\$ 568,411,405	\$ 11,124
State Sources	50,116,837	-	-	-	-	50,116,837	980
Federal Sources	5,811,522	-	-	-	-	5,811,522	114
Transfer In from PASAR	2,273,817	-	-	-	-	2,273,817	45
Transfer In from Off Campus PE	8,700	-	-	-	-	8,700	-
Transfer in From Operating	-	1,828,078	1,202,232	4,477,332	417,581	7,925,223	155
Other Sources	-	-	-	-	-	-	-
	<u>\$ 622,024,209</u>	<u>\$ 4,934,250</u>	<u>\$ 2,636,132</u>	<u>\$ 4,477,332</u>	<u>\$ 475,581</u>	<u>\$ 634,547,504</u>	<u>\$ 12,418</u>
APPROPRIATIONS:							
11 Instruction	\$ 301,732,179	\$ 3,484,252	\$ -	\$ 3,220,517	\$ 311,201	\$ 308,748,149	\$ 6,042
12 Instructional Resources and Media Services	7,291,956	20,199	-	-	-	7,312,155	143
13 Curriculum Development & Instructional Staff Development	9,189,077	121,004	-	10,000	3,700	9,323,781	182
18 Technology - District Wide Instructional Initiatives	3,392,490	-	-	-	-	3,392,490	66
19 Technology - Campus Based Instructional Initiatives	624,160	-	-	15,000	-	639,160	13
21 Instructional Leadership	2,893,213	456,150	-	40,716	127,819	3,517,898	69
23 School Leadership	27,302,290	241,480	-	563,749	-	28,107,519	550
31 Guidance, Counseling and Evaluation Services	20,828,815	20,981	-	123,765	-	20,973,561	410
32 Social Work Services	1,500,613	-	-	184,746	-	1,685,359	33
33 Health Services	5,611,498	83,280	-	78,037	-	5,772,815	113
34 Student Transportation	14,455,801	371,619	-	24,750	-	14,852,170	291
35 Food Services	64,586	-	-	-	-	64,586	1
36 Cocurricular/Extracurricular Activities	5,296,441	2,380	2,485,247	-	-	7,784,068	152
41 General Administration	10,504,285	70,000	-	-	-	10,574,285	207
51 Plant Maintenance and Operations	40,923,371	6,260	9,050	4,052	-	40,942,733	801
52 Security and Monitoring Services	3,858,225	6,445	141,835	32,000	-	4,038,505	79
53 Data Processing Services	7,294,322	-	-	-	-	7,294,322	143
61 Community Services	1,556,391	-	-	-	32,861	1,589,252	31
71 Debt Service	-	-	-	-	-	-	-
81 Facilities Acquisition and Construction	-	-	-	-	-	-	-
91 Purchase of WADA (Recapture)	150,592,850	-	-	-	-	150,592,850	2,947
92 Incremental Costs (CCAD)	600,000	-	-	-	-	600,000	12
93 Payments to Fiscal Agent of SSA	270,000	-	-	-	-	270,000	5
95 Juvenile Justice Alternative Ed Prg	-	-	-	180,000	-	180,000	4
97 Payments to Tax Increment Fund	-	-	-	-	-	-	-
99 Appraisal District Costs	3,878,200	-	-	-	-	3,878,200	76
	<u>\$ 619,660,763</u>	<u>\$ 4,884,050</u>	<u>\$ 2,636,132</u>	<u>\$ 4,477,332</u>	<u>\$ 475,581</u>	<u>\$ 632,133,858</u>	<u>\$ 12,370</u>
OTHER USES:							
Transfer out - Athletics	\$ 1,202,232	\$ -	\$ -	\$ -	\$ -	\$ 1,202,232	\$ 24
Transfer out - Adventure Camp	8,200	-	-	-	-	8,200	-
Transfer out - Employee Child Care	11,510	-	-	-	-	11,510	-
Transfer Out - eSchool	259,852	-	-	-	-	259,852	5
Transfer Out - Family Literacy	417,581	-	-	-	-	417,581	8
Transfer out - Head Start	398,239	-	-	-	-	398,239	8
Transfer out - Health Insurance	800,000	-	-	-	-	800,000	16
Transfer out - Night School	16,270	-	-	-	-	16,270	-
Transfer out - Special Events	26,432	-	-	-	-	26,432	-
Transfer out - Special Programs Center	4,477,332	-	-	-	-	4,477,332	88
Transfer out - Summer School	1,543,756	-	-	-	-	1,543,756	30
Transfer out - Capital Projects Fund	-	-	-	-	-	-	-
Transfer out - Other	-	50,200	-	-	-	50,200	1
Total Other Resources and (Uses)	<u>\$ 9,161,404</u>	<u>\$ 50,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,211,604</u>	<u>\$ 180</u>
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 628,822,167</u>	<u>\$ 4,934,250</u>	<u>\$ 2,636,132</u>	<u>\$ 4,477,332</u>	<u>\$ 475,581</u>	<u>\$ 641,345,462</u>	<u>\$ 12,550</u>
Net Revenues and Other Sources over (under) Appropriations and Other Uses	<u>\$ (6,797,958)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,797,958)</u>	<u>\$ (132)</u>

**PROPOSED GENERAL FUND BUDGET
2017-2018**

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 51,097	%
APPROPRIATIONS:								
INSTRUCTION								
11 Instruction	\$ 301,732,179	\$ 3,484,252	\$ -	\$ 3,220,517	\$ 311,201	\$ 308,748,149	\$ 6,042	
12 Instructional Resources and Media Services	7,291,956	20,199	-	-	-	7,312,155	143	
13 Curriculum Development & Instructional Staff	9,189,077	121,004	-	10,000	3,700	9,323,781	182	
18 Technology - District Wide Instructional Initiatives	3,392,490	-	-	-	-	3,392,490	66	
19 Technology - Campus Based Instructional Initiatives	624,160	-	-	15,000	-	639,160	13	
TOTAL INSTRUCTION	\$ 322,229,862	\$ 3,625,455	\$ -	\$ 3,245,517	\$ 314,901	\$ 329,415,735	\$ 6,446	69.05%
INSTRUCTIONAL SUPPORT								
21 Instructional Leadership	\$ 2,893,213	\$ 456,150	\$ -	\$ 40,716	\$ 127,819	\$ 3,517,898	\$ 69	
23 School Leadership	27,302,290	241,480	-	563,749	-	28,107,519	550	
31 Guidance, Counseling and Evaluation Services	20,828,815	20,981	-	123,765	-	20,973,561	410	
32 Social Work Services	1,500,613	-	-	184,746	-	1,685,359	33	
33 Health Services	5,611,498	83,280	-	78,037	-	5,772,815	113	
36 Cocurricular/Extracurricular Activities	5,296,441	2,380	2,485,247	-	-	7,784,068	152	
61 Community Services	1,556,391	-	-	-	32,861	1,589,252	31	
93 Payments to Fiscal Agent of SSA	270,000	-	-	-	-	270,000	5	
95 Juvenile Justice Alternative Ed Prg	-	-	-	180,000	-	180,000	4	
TOTAL INSTRUCTIONAL SUPPORT	\$ 65,259,261	\$ 804,271	\$ 2,485,247	\$ 1,171,013	\$ 160,680	\$ 69,880,472	\$ 1,367	14.65%
CENTRAL ADMINISTRATION								
41 General Administration	\$ 10,504,285	\$ 70,000	\$ -	\$ -	\$ -	\$ 10,574,285	\$ 207	
TOTAL CENTRAL ADMINISTRATION	\$ 10,504,285	\$ 70,000	\$ -	\$ -	\$ -	\$ 10,574,285	\$ 207	2.22%
DISTRICT OPERATIONS								
34 Student Transportation	\$ 14,455,801	\$ 371,619	\$ -	\$ 24,750	\$ -	\$ 14,852,170	\$ 291	
35 Food Services	64,586	-	-	-	-	64,586	1	
51 Plant Maintenance and Operations	40,923,371	6,260	9,050	4,052	-	40,942,733	801	
52 Security and Monitoring Services	3,858,225	6,445	141,835	32,000	-	4,038,505	79	
53 Data Processing Services	7,294,322	-	-	-	-	7,294,322	143	
81 Facilities Acquisition and Construction	-	-	-	-	-	-	-	
TOTAL DISTRICT OPERATIONS	\$ 66,596,304	\$ 384,324	\$ 150,885	\$ 60,802	\$ -	\$ 67,192,315	\$ 1,315	14.08%
TOTAL APPROPRIATIONS BEFORE OTHER COSTS	\$ 464,589,713	\$ 4,884,050	\$ 2,636,132	\$ 4,477,332	\$ 475,581	\$ 477,062,808	\$ 9,336	100.00%
OTHER COSTS								
91 Purchase of WADA (Recapture)	\$ 150,592,850	\$ -	\$ -	\$ -	\$ -	\$ 150,592,850	\$ 2,947	
92 Incremental Costs (CCAD)	600,000	-	-	-	-	600,000	12	
97 Payments to Tax Increment Fund	-	-	-	-	-	-	-	
99 Appraisal District Costs	3,878,200	-	-	-	-	3,878,200	76	
TOTAL OTHER COSTS	\$ 155,071,050	\$ -	\$ -	\$ -	\$ -	\$ 155,071,050	\$ 3,035	
TOTAL APPROPRIATIONS	\$ 619,660,763	\$ 4,884,050	\$ 2,636,132	\$ 4,477,332	\$ 475,581	\$ 632,133,858	\$ 12,370	

**PROPOSED GENERAL FUND BUDGET
2017 - 2018
By Object**

	2016-17 Adopted Budget	2016-17 Amended Budget As of 5/2/17	2017-18 Proposed Budget	\$ Change	% Change
REVENUES					
5700 LOCAL REVENUES	\$ 518,763,321	\$ 527,136,135	\$ 568,411,405	\$ 41,275,270	7.83%
5800 STATE REVENUES	49,276,894	52,657,793	50,116,837	(2,540,956)	-4.83%
5900 FEDERAL REVENUES	5,779,070	5,779,070	5,811,522	32,452	0.56%
7900 TRANSFER IN	10,071,190	18,634,247	10,207,740	(8,426,507)	-45.22%
GRAND TOTAL REVENUES	\$ 583,890,475	\$ 604,207,245	\$ 634,547,504	\$ 30,340,259	5.02%
APPROPRIATIONS/OTHER USES					
TOTAL ALL FUNCTIONS:					
6100 SALARY & BENEFITS	\$ 392,628,206	\$ 392,439,908	\$ 407,883,085	\$ 15,443,176	3.94%
6200 CONTRACTED SERVICES	43,070,357	62,329,949	42,917,275	(19,412,674)	-31.15%
6300 SUPPLIES & MATERIALS	18,170,266	21,140,708	18,525,346	(2,615,362)	-12.37%
6400 OTHER OPERATING EXPENSES	6,260,281	7,418,689	7,289,102	(129,587)	-1.75%
6500 DEBT SERVICE	-	-	-	-	-
6600 CAPITAL OUTLAY	181,000	4,099,600	178,000	(3,921,600)	-95.66%
8900 OTHER USES	9,053,845	9,292,478	9,211,604	(80,874)	-0.87%
TOTAL	\$ 469,363,956	\$ 496,721,332	\$ 486,004,412	\$ (10,716,920)	-2.16%
FUNCTION 91 - PURCHASE OF WADA (Recapture)					
6200 CONTRACTED SERVICES	\$ 102,129,610	\$ 104,555,022	\$ 150,592,850	\$ 46,037,828	44.03%
FUNCTION 91 TOTAL	\$ 102,129,610	\$ 104,555,022	\$ 150,592,850	\$ 46,037,828	44.03%
FUNCTION 92 - INCREMENTAL COSTS (CCAD)					
6200 CONTRACTED SERVICES	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	0.00%
FUNCTION 92 TOTAL	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	0.00%
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES					
6400 OTHER OPERATING EXPENSES	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	0.00%
FUNCTION 93 TOTAL	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	0.00%
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND					
6400 OTHER OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	-
FUNCTION 97 TOTAL	\$ -	\$ -	\$ -	\$ -	-
FUNCTION 99 - APPRAISAL DISTRICT COSTS					
6200 CONTRACTED SERVICES	\$ 3,557,500	\$ 3,557,500	\$ 3,878,200	\$ 320,700	9.01%
FUNCTION 99 TOTAL	\$ 3,557,500	\$ 3,557,500	\$ 3,878,200	\$ 320,700	9.01%
GRAND TOTAL APPROPRIATIONS	\$ 575,921,066	\$ 605,703,854	\$ 641,345,462	\$ 35,641,608	5.88%
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 7,969,409	\$ (1,496,609)	\$ (6,797,958)	\$ (5,301,350)	354.22%

**PROPOSED GENERAL FUND BUDGET
PROPOSED 2017-2018 REVENUE SUMMARY**

	2016-2017 ADOPTED BUDGET	2016-2017 AMENDED BUDGET	2017-2018 PROPOSED BUDGET	Increase (Decrease) in Revenue Proposed vs Amended
REVENUES & OTHER SOURCES				
LOCAL REVENUES				
Tax Revenue	\$ 511,212,430	\$ 519,535,244	\$ 558,952,733	\$ 39,417,489
Investment Earnings	650,000	650,000	2,500,000	1,850,000
Revenue ECS	141,600	141,600	123,600	(18,000)
Tuition-Fare Busing	400,000	400,000	425,000	25,000
Other Tuition	3,182,641	3,182,641	3,150,422	(32,219)
Athletics	1,433,900	1,483,900	1,433,900	(50,000)
Total Rental Revenue	935,000	935,000	980,000	45,000
Total Donations	253,500	253,500	258,000	4,500
Total Miscellaneous	554,250	554,250	587,750	33,500
Total Local Revenue	\$ 518,763,321	\$ 527,136,135	\$ 568,411,405	\$ 41,275,270
STATE REVENUES				
Per Capita	\$ 16,582,108	\$ 20,187,184	\$ 11,286,000	\$ (8,901,184)
Foundation	11,619,786	11,395,609	16,505,837	5,110,228
Supplemental PreK	75,000	75,000	75,000	-
TRS On-Behalf	21,000,000	21,000,000	22,250,000	1,250,000
Total State Revenue	\$ 49,276,894	\$ 52,657,793	\$ 50,116,837	\$ (2,540,956)
FEDERAL REVENUES				
Indirect Costs	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
SHARS - Medicaid	3,500,000	3,500,000	3,550,000	50,000
MAC-Medicaid	85,000	85,000	85,000	-
ROTC	250,000	250,000	250,000	-
BABS Rebate	1,694,070	1,694,070	1,676,522	(17,548)
Total Federal Revenue	\$ 5,779,070	\$ 5,779,070	\$ 5,811,522	\$ 32,452
TOTAL REVENUE	\$ 573,819,285	\$ 585,572,998	\$ 624,339,764	\$ 38,766,766
TRANSFERS IN / OTHER SOURCES				
PASAR	\$ 2,273,817	\$ 2,269,524	\$ 2,273,817	\$ 4,293
Off Campus PE	8,700	8,700	8,700	-
GED	-	-	-	-
Transfers In Other Operating	7,788,673	8,019,818	7,925,223	(94,595)
Insurance Proceeds	-	8,336,204	-	(8,336,204)
Total Other Sources	\$ 10,071,190	\$ 18,634,246	\$ 10,207,740	\$ (8,426,506)
TOTAL REVENUE & OTHER SOURCES	\$ 583,890,475	\$ 604,207,244	\$ 634,547,504	\$ 30,340,260
LESS RECAPTURE	\$ (102,129,610)	\$ (104,555,022)	\$ (150,592,850)	\$ (46,037,828)
NET REVENUE	\$ 481,760,865	\$ 499,652,222	\$ 483,954,654	\$ (15,697,568)

**PROPOSED GENERAL FUND BUDGET
2017 - 2018
By Function and Object**

	2016-2017 Adopted Budget	2016-2017 Amended Budget as of 5/2/17	2017-2018 Proposed Budget	\$ Change Proposed vs Amended	Proposed Budget/ Refined ADA 51,097
REVENUES					
5700 LOCAL REVENUES	\$ 518,763,321	\$ 527,136,135	\$ 568,411,405	\$ 41,275,270	\$ 11,124
5800 STATE REVENUES	28,276,894	31,657,793	27,866,837	(3,790,956)	545
5831 TRS ON BEHALF	21,000,000	21,000,000	22,250,000	1,250,000	435
5900 FEDERAL REVENUES	5,779,070	5,779,070	5,811,522	32,452	114
7900 TRANSFER IN - PASAR	2,273,817	2,269,524	2,273,817	4,293	45
7900 TRANSFER IN - Off Campus PE	8,700	8,700	8,700	-	-
7900 TRANSFER IN - GED	-	-	-	-	-
7900 TRANSFER IN - OPERATING	7,788,673	8,019,819	(8,019,819)	-	-
7900 OTHER SOURCES	-	8,336,204	7,925,223	(410,981)	155
GRAND TOTAL REVENUES	\$ 583,890,475	\$ 604,207,245	\$ 634,547,504	\$ 30,340,259	\$ 12,418
APPROPRIATIONS/OTHER USES					
FUNCTION 11 - INSTRUCTION					
6100 SALARY & BENEFITS	\$ 271,943,679	\$ 271,575,042	\$ 281,862,055	\$ 10,287,013	\$ 5,516
6144 TRS ON BEHALF	15,214,500	15,214,500	16,068,950	854,450	314
6200 CONTRACTED SERVICES	3,061,004	3,587,923	3,591,562	3,639	70
6300 SUPPLIES & MATERIALS	5,543,735	4,834,810	5,455,936	621,126	107
6400 OTHER OPERATING EXPENSES	1,422,803	1,726,557	1,769,646	43,089	35
6600 CAPITAL OUTLAY	-	67,104	(67,104)	-	-
FUNCTION 11 TOTAL	\$ 297,185,722	\$ 297,005,936	\$ 308,748,149	\$ 11,742,213	\$ 6,042
FUNCTION 12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES					
6100 SALARY & BENEFITS	\$ 7,051,453	\$ 7,051,453	\$ 5,987,675	\$ (1,063,778)	\$ 118
6144 TRS ON BEHALF	394,800	394,800	416,075	21,275	8
6200 CONTRACTED SERVICES	80,050	82,710	62,100	(20,610)	1
6300 SUPPLIES & MATERIALS	881,992	909,997	836,160	(73,837)	16
6400 OTHER OPERATING EXPENSES	40,195	43,195	10,145	(33,050)	-
6600 CAPITAL OUTLAY	-	24,236	(24,236)	-	-
FUNCTION 12 TOTAL	\$ 8,448,490	\$ 8,506,391	\$ 7,312,155	\$ (1,194,236)	\$ 143
FUNCTION 13 - CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT					
6100 SALARY & BENEFITS	\$ 5,671,501	\$ 5,656,956	\$ 7,143,878	\$ 1,486,922	\$ 139
6144 TRS ON BEHALF	359,100	359,100	364,900	5,800	7
6200 CONTRACTED SERVICES	653,648	532,173	651,648	119,475	13
6300 SUPPLIES & MATERIALS	401,776	627,254	443,207	(184,047)	9
6400 OTHER OPERATING EXPENSES	440,986	500,207	720,148	219,941	14
6600 CAPITAL OUTLAY	-	-	-	-	-
FUNCTION 13 TOTAL	\$ 7,527,011	\$ 7,675,690	\$ 9,323,781	\$ 1,648,091	\$ 182
FUNCTION 18 - DISTRICT INSTRUCTIONAL TECHNOLOGY INITIATIVES					
6200 CONTRACTED SERVICES	\$ 776,000	\$ 803,422	\$ 977,500	\$ 174,078	\$ 19
6300 SUPPLIES & MATERIALS	2,090,450	2,501,598	2,407,990	(93,608)	47
6400 OTHER OPERATING EXPENSES	-	-	-	-	-
6600 CAPITAL OUTLAY	7,000	-	7,000	7,000	-
FUNCTION 18 TOTAL	\$ 2,873,450	\$ 3,305,020	\$ 3,392,490	\$ 87,470	\$ 66
FUNCTION 19 - CAMPUS INSTRUCTIONAL TECHNOLOGY INITIATIVES					
6200 CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	612,330	697,003	639,160	(57,843)	13
6600 CAPITAL OUTLAY	-	-	-	-	-
FUNCTION 19 TOTAL	\$ 612,330	\$ 697,003	\$ 639,160	\$ (57,843)	\$ 13
FUNCTION 21 - INSTRUCTIONAL LEADERSHIP					
6100 SALARY & BENEFITS	\$ 2,864,060	\$ 2,861,989	\$ 3,173,716	\$ 311,727	\$ 63
6144 TRS ON BEHALF	182,700	182,700	195,800	13,100	4
6200 CONTRACTED SERVICES	18,876	19,476	18,876	(600)	-
6300 SUPPLIES & MATERIALS	69,016	59,165	69,016	9,851	1
6400 OTHER OPERATING EXPENSES	60,490	94,665	60,490	(34,175)	1
6600 CAPITAL OUTLAY	-	-	-	-	-
FUNCTION 21 TOTAL	\$ 3,195,142	\$ 3,217,995	\$ 3,517,898	\$ 299,903	\$ 69
FUNCTION 23 - SCHOOL ADMINISTRATION					
6100 SALARY & BENEFITS	\$ 24,942,328	\$ 24,945,028	\$ 26,046,746	\$ 1,101,718	\$ 509
6144 TRS ON BEHALF	1,323,000	1,323,000	1,424,000	101,000	28
6200 CONTRACTED SERVICES	193,903	190,360	193,908	3,548	4
6300 SUPPLIES & MATERIALS	360,734	372,459	362,793	(9,666)	7
6400 OTHER OPERATING EXPENSES	58,561	69,124	80,072	10,948	2
6600 CAPITAL OUTLAY	-	-	-	-	-
FUNCTION 23 TOTAL	\$ 26,878,526	\$ 26,899,971	\$ 28,107,519	\$ 1,207,548	\$ 550

**PROPOSED GENERAL FUND BUDGET
2017 - 2018
By Function and Object**

	2016-2017 Adopted Budget	2016-2017 Amended Budget as of 5/2/17	2017-2018 Proposed Budget	\$ Change Proposed vs Amended	Proposed Budget/ Refined ADA 51,097
FUNCTION 31 - GUIDANCE, COUNSELING & EVALUATION SERVICES					
6100 SALARY & BENEFITS	\$ 17,722,465	\$ 17,732,085	\$ 18,344,591	\$ 612,506	\$ 360
6144 TRS ON BEHALF	966,000	966,000	1,065,775	99,775	21
6200 CONTRACTED SERVICES	691,204	707,330	683,620	(23,710)	13
6300 SUPPLIES & MATERIALS	777,585	858,609	803,630	(54,979)	16
6400 OTHER OPERATING EXPENSES	59,655	69,571	63,945	(5,626)	1
6600 CAPITAL OUTLAY	12,000	12,000	12,000	-	-
FUNCTION 31 TOTAL	\$ 20,228,909	\$ 20,345,595	\$ 20,973,561	\$ 627,966	\$ 411
FUNCTION 32 - SOCIAL WORK SERVICES					
6100 SALARY & BENEFITS	\$ 1,487,683	\$ 1,489,883	\$ 1,586,621	\$ 96,738	\$ 31
6144 TRS ON BEHALF	52,500	52,500	57,850	5,350	1
6200 CONTRACTED SERVICES	27,802	27,552	26,602	(950)	1
6300 SUPPLIES & MATERIALS	6,693	6,693	6,693	-	-
6400 OTHER OPERATING EXPENSES	4,693	8,243	7,593	(650)	-
6600 CAPITAL OUTLAY	-	-	-	-	-
FUNCTION 32 TOTAL	\$ 1,579,371	\$ 1,584,871	\$ 1,685,359	\$ 100,488	\$ 33
FUNCTION 33 - HEALTH SERVICES					
6100 SALARY & BENEFITS	\$ 5,189,539	\$ 5,185,845	\$ 5,342,294	\$ 156,449	\$ 105
6144 TRS ON BEHALF	289,800	289,800	304,825	15,025	6
6200 CONTRACTED SERVICES	12,360	33,090	12,360	(20,730)	-
6300 SUPPLIES & MATERIALS	101,028	108,250	102,182	(6,068)	2
6400 OTHER OPERATING EXPENSES	11,154	9,154	11,154	2,000	-
6600 CAPITAL OUTLAY	-	-	-	-	-
FUNCTION 33 TOTAL	\$ 5,603,881	\$ 5,626,139	\$ 5,772,815	\$ 146,676	\$ 113
FUNCTION 34 - STUDENT TRANSPORTATION					
6100 SALARY & BENEFITS	\$ 10,709,596	\$ 10,709,596	\$ 11,049,273	\$ 339,677	\$ 217
6144 TRS ON BEHALF	581,700	581,700	616,325	34,625	12
6200 CONTRACTED SERVICES	597,865	767,248	610,865	(156,383)	12
6300 SUPPLIES & MATERIALS	2,165,960	2,007,853	2,147,499	139,646	42
6400 OTHER OPERATING EXPENSES	425,708	395,638	428,208	32,570	8
6600 CAPITAL OUTLAY	-	6,400	-	(6,400)	-
FUNCTION 34 TOTAL	\$ 14,480,829	\$ 14,468,435	\$ 14,852,170	\$ 383,735	\$ 291
FUNCTION 35 - FOOD SERVICE					
6100 SALARY & BENEFITS	\$ 10,280	\$ 41,080	\$ 10,286	\$ (30,794)	\$ -
6400 OTHER OPERATING EXPENSES	-	-	54,300	54,300	1
FUNCTION 35 - TOTAL	10,280	41,080	64,586	\$ 23,506	\$ 1
FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES					
6100 SALARY & BENEFITS	\$ 4,062,922	\$ 4,282,886	\$ 4,098,569	\$ (184,317)	\$ 80
6144 TRS ON BEHALF	224,700	224,700	231,400	6,700	5
6200 CONTRACTED SERVICES	736,333	789,886	785,825	(4,061)	15
6300 SUPPLIES & MATERIALS	938,863	960,050	930,213	(29,837)	18
6400 OTHER OPERATING EXPENSES	1,770,272	2,093,977	1,738,061	(355,916)	34
6600 CAPITAL OUTLAY	-	74,097	-	(74,097)	-
FUNCTION 36 TOTAL	\$ 7,733,090	\$ 8,425,596	\$ 7,784,068	\$ (641,528)	\$ 152
FUNCTION 41 - GENERAL ADMINISTRATION					
6100 SALARY & BENEFITS	\$ 7,428,736	\$ 7,287,847	\$ 7,697,180	\$ 409,333	\$ 152
6144 TRS ON BEHALF	459,900	459,900	478,375	18,475	9
6200 CONTRACTED SERVICES	1,125,026	1,899,728	1,292,661	(607,067)	25
6300 SUPPLIES & MATERIALS	440,952	189,147	420,542	231,395	8
6400 OTHER OPERATING EXPENSES	744,673	871,570	685,527	(186,043)	13
6600 CAPITAL OUTLAY	-	-	-	-	-
FUNCTION 41 TOTAL	\$ 10,199,287	\$ 10,708,192	\$ 10,574,285	\$ (133,907)	\$ 207
FUNCTION 51 - PLANT MAINTENANCE & OPERATIONS					
6100 SALARY & BENEFITS	\$ 7,322,280	\$ 7,339,267	\$ 7,456,173	\$ 116,906	\$ 146
6144 TRS ON BEHALF	388,500	388,500	411,625	23,125	8
6200 CONTRACTED SERVICES	30,192,646	47,950,059	29,051,184	(18,898,875)	569
6300 SUPPLIES & MATERIALS	2,433,233	5,548,751	2,460,081	(3,088,670)	48
6400 OTHER OPERATING EXPENSES	1,073,758	1,369,979	1,506,670	136,691	29
6600 CAPITAL OUTLAY	60,000	451,029	57,000	(394,029)	1
FUNCTION 51 TOTAL	\$ 41,470,417	\$ 63,047,585	\$ 40,942,733	\$ (22,104,852)	\$ 801

**PROPOSED GENERAL FUND BUDGET
2017 - 2018
By Function and Object**

	2016-2017 Adopted Budget	2016-2017 Amended Budget as of 5/2/17	2017-2018 Proposed Budget	\$ Change Proposed vs Amended	Proposed Budget/ Refined ADA 51,097
FUNCTION 52 - SECURITY & MONITORING SERVICES					
6100 SALARY & BENEFITS	\$ 1,006,058	\$ 1,027,058	\$ 1,127,436	\$ 100,378	\$ 22
6144 TRS ON BEHALF	50,400	50,400	57,850	7,450	1
6200 CONTRACTED SERVICES	2,417,914	2,407,178	2,510,678	103,500	49
6300 SUPPLIES & MATERIALS	241,805	234,028	236,205	2,177	5
6400 OTHER OPERATING EXPENSES	76,836	91,336	69,336	(22,000)	1
6600 CAPITAL OUTLAY	37,000	37,000	37,000	-	1
FUNCTION 52 TOTAL	\$ 3,830,013	\$ 3,847,000	\$ 4,038,505	\$ 191,505	\$ 79
FUNCTION 53 - DATA PROCESSING SERVICES					
6100 SALARY & BENEFITS	\$ 3,221,373	\$ 3,251,540	\$ 3,616,406	\$ 364,866	\$ 71
6144 TRS ON BEHALF	140,700	140,700	164,650	23,950	3
6200 CONTRACTED SERVICES	2,276,340	2,328,428	2,229,500	(98,928)	44
6300 SUPPLIES & MATERIALS	1,063,806	1,181,010	1,165,276	(15,734)	23
6400 OTHER OPERATING EXPENSES	43,040	43,040	53,490	10,450	1
6600 CAPITAL OUTLAY	65,000	65,000	65,000	-	1
FUNCTION 53 TOTAL	\$ 6,810,259	\$ 7,009,718	\$ 7,294,322	\$ 284,604	\$ 143
FUNCTION 61 - COMMUNITY SERVICES					
6100 SALARY & BENEFITS	\$ 994,253	\$ 1,002,353	\$ 1,090,186	\$ 87,833	\$ 20
6144 TRS ON BEHALF	371,700	371,700	391,600	19,900	8
6200 CONTRACTED SERVICES	26,386	20,386	38,386	18,000	1
6300 SUPPLIES & MATERIALS	40,308	44,031	38,763	(5,268)	1
6400 OTHER OPERATING EXPENSES	27,457	32,433	30,317	(2,116)	1
FUNCTION 61 TOTAL	\$ 1,460,104	\$ 1,470,903	\$ 1,589,252	\$ 118,349	\$ 31
FUNCTION 81 - FACILITIES ACQUISITION & CONSTRUCTION					
6600 CAPITAL OUTLAY	\$ -	\$ 3,362,734	\$ -	\$ (3,362,734)	\$ -
FUNCTION 81 TOTAL	\$ -	\$ 3,362,734	\$ -	\$ (3,362,734)	\$ -
FUNCTION 95 - JUVENILE JUSTICE ALTERNATIVE ED PROGRAM					
6200 CONTRACTED SERVICES	\$ 183,000	\$ 183,000	\$ 180,000	\$ (3,000)	\$ 4
FUNCTION 95 TOTAL	\$ 183,000	\$ 183,000	\$ 180,000	\$ (3,000)	\$ 4
OTHER USES (transfers)					
8911 ATHLETICS	\$ 1,164,632	\$ 1,384,373	\$ 1,202,232	\$ (182,141)	\$ 24
8911 ADVENTURE CAMP	8,200	8,200	8,200	-	-
8911 EMPLOYEE CHILD CARE	11,510	17,110	11,510	(5,600)	-
8911 E-SCHOOL	259,852	271,121	259,852	(11,269)	5
8911 FAMILY LITERACY	405,920	405,920	417,581	11,661	8
8911 HEADSTART	377,030	377,030	398,239	21,209	8
8911 HEALTH INSURANCE	800,000	800,000	800,000	-	16
8911 NIGHT SCHOOL	16,270	16,270	16,270	-	-
8911 SPECIAL EVENTS	26,432	28,319	26,432	(1,887)	-
8911 SPECIAL PROGRAMS CENTER	4,391,525	4,391,525	4,477,332	85,807	88
8911 SUMMER SCHOOL	1,542,274	1,542,410	1,543,756	1,346	30
8911 CAPITAL PROJECTS FUND	-	-	-	-	-
8911 OTHER	50,200	50,200	50,200	-	1
TOTAL OTHER USES (transfers)	\$ 9,053,845	\$ 9,292,478	\$ 9,211,604	\$ (80,874)	\$ 180
TOTAL ALL FUNCTIONS:					
6100 SALARY & BENEFITS	\$ 371,628,206	\$ 371,439,908	\$ 385,633,085	\$ 14,193,177	\$ 7,547
6144 TRS ON BEHALF	21,000,000	21,000,000	22,250,000	1,250,000	435
6200 CONTRACTED SERVICES	43,070,357	62,329,949	42,917,275	(19,412,674)	840
6300 SUPPLIES & MATERIALS	18,170,266	21,140,708	18,525,346	(2,615,362)	363
6400 OTHER OPERATING EXPENSES	6,260,281	7,418,689	7,289,102	(129,587)	143
6500 DEBT SERVICE	-	-	-	-	-
6600 CAPITAL OUTLAY	181,000	4,099,600	178,000	(3,921,600)	3
8900 OTHER USES	9,053,845	9,292,478	9,211,604	(80,874)	180
TOTAL	\$ 469,363,956	\$ 496,721,332	\$ 486,004,412	\$ (10,716,919)	\$ 9,511
FUNCTION 91 - PURCHASE OF WADA (Recapture)					
6200 CONTRACTED SERVICES	\$ 102,129,610	\$ 104,555,022	\$ 150,592,850	\$ 46,037,828	\$ 2,947
FUNCTION 91 TOTAL	\$ 102,129,610	\$ 104,555,022	\$ 150,592,850	\$ 46,037,828	\$ 2,947

**PROPOSED GENERAL FUND BUDGET
2017 - 2018
By Function and Object**

	2016-2017 Adopted Budget	2016-2017 Amended Budget as of 5/2/17	2017-2018 Proposed Budget	\$ Change Proposed vs Amended	Proposed Budget/ Refined ADA 51,097
FUNCTION 92 - INCREMENTAL COSTS (CCAD)					
6200 CONTRACTED SERVICES	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 12
FUNCTION 92 TOTAL	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ -</u>	<u>\$ 12</u>
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES					
6400 OTHER OPERATING EXPENSES	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	\$ 5
FUNCTION 93 TOTAL	<u>\$ 270,000</u>	<u>\$ 270,000</u>	<u>\$ 270,000</u>	<u>\$ -</u>	<u>\$ 5</u>
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND					
6400 OTHER OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTION 97 TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUNCTION 99 - APPRAISAL DISTRICT COSTS					
6200 CONTRACTED SERVICES	\$ 3,557,500	\$ 3,557,500	\$ 3,878,200	\$ 320,700	\$ 76
FUNCTION 99 TOTAL	<u>\$ 3,557,500</u>	<u>\$ 3,557,500</u>	<u>\$ 3,878,200</u>	<u>\$ 320,700</u>	<u>\$ 76</u>
GRAND TOTAL APPROPRIATIONS	<u>\$ 575,921,066</u>	<u>\$ 605,703,854</u>	<u>\$ 641,345,462</u>	<u>\$ 35,641,609</u>	<u>\$ 12,551</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>\$ 7,969,409</u>	<u>\$ (1,496,609)</u>	<u>\$ (6,797,958)</u>	<u>\$ (5,301,350)</u>	<u>\$ (133)</u>

**PLANO INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET - DEBT SERVICE FUND
2017 - 2018**

Estimated Revenue and Other Sources

Tax Revenue (Tax Rate \$0.269/\$100)	\$ 128,515,268
State Aid	\$ 1,433,493
Investment Earnings	300,000
Transfers from Construction Funds	1,700,000
Total Estimated Revenue and Other Sources	<u>\$ 131,948,761</u>

Proposed Debt Service Appropriations

Principal - February 15, 2017 payment	\$ 75,245,000
Interest - August 2016 and February 2017 payments	43,202,267
Potential Payments for New Debt	13,441,494
Estimated Debt Service Fees	60,000
Total Proposed Appropriations	<u>\$ 131,948,761</u>

Excess Appropriations over Revenue and Other Sources

<u>\$ -</u>

Estimated Ending Fund Balance, 6-30-17	\$ 41,211,396
August 2017 Payment - gross payment no BAB subsidy taken	<u>\$ (21,601,133)</u>
Estimated Ending Fund Balance, 8-31-17	<u>\$ 19,610,263</u>

Attachment F

PROPOSED FOOD AND NUTRITIONAL SERVICES BUDGET 2017 - 2018

	2016-17 Adopted Budget	2017-18 Proposed Budget	\$ Change	% Change
REVENUES:				
Local Sources	\$ 13,816,981	\$ 13,959,235	\$ 142,254	1.03%
State Sources	577,500	598,000	20,500	3.55%
Federal Sources	10,320,297	10,559,811	239,514	2.32%
Other Sources	-	-		
	<u>\$ 24,714,778</u>	<u>\$ 25,117,046</u>	<u>\$ 402,268</u>	<u>1.63%</u>
APPROPRIATIONS:				
35 Food Services	\$ 25,628,259	\$ 26,081,878	\$ 453,619	1.77%
41 General Administration	68,828	71,748	2,920	4.24%
51 Plant Maintenance and Operations	375,000	465,000	90,000	24.00%
81 Facilities Acquisition and Construction	-	-	-	
	<u>\$ 26,072,087</u>	<u>\$ 26,618,626</u>	<u>\$ 546,539</u>	<u>2.10%</u>
Net Revenues and Other Sources over (under) Appropriations and Other Uses	<u>\$ (1,357,309)</u>	<u>\$ (1,501,580)</u>	<u>\$ (144,271)</u>	<u>10.63%</u>