



Plano Independent School District

Proposed Budget

2015 - 2016

LOUD

— A N D —

CLEAR

**PROPOSED GENERAL FUND BUDGET
2015-2016**

	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 51,520
REVENUES:							
Local Sources	\$ 480,586,152	\$ 3,048,036	\$ 1,413,900	\$ -	\$ 70,000	\$ 485,118,088	\$ 9,417
State Sources	39,583,911	-	-	-	-	39,583,911	768
Federal Sources	5,743,977	-	-	-	-	5,743,977	111
Transfer In from PASAR	2,273,817	-	-	-	-	2,273,817	44
Transfer In from Off Campus PE	8,700	-	-	-	-	8,700	-
Transfer In from GED	-	-	-	-	-	-	-
Transfer in From Operating	-	1,837,962	1,119,932	4,358,711	389,197	7,705,802	150
Other Sources	-	-	-	-	-	-	-
	<u>\$ 528,196,557</u>	<u>\$ 4,885,998</u>	<u>\$ 2,533,832</u>	<u>\$ 4,358,711</u>	<u>\$ 459,197</u>	<u>\$ 540,434,295</u>	<u>\$ 10,490</u>
APPROPRIATIONS:							
11 Instruction	\$ 282,173,827	\$ 3,442,118	\$ -	\$ 3,326,545	\$ 286,699	\$ 289,229,189	\$ 5,613
12 Instructional Resources and Media Services	8,253,406	55,055	-	-	-	8,308,461	161
13 Curriculum Development & Instructional Staff Development	7,186,647	120,884	-	3,100	3,700	7,314,331	142
18 Technology - District Wide Instructional Initiatives	2,815,800	-	-	-	-	2,815,800	55
19 Technology - Campus Based Instructional Initiatives	541,712	-	-	15,000	-	556,712	11
21 Instructional Leadership	2,468,922	434,223	-	38,528	137,822	3,079,495	60
23 School Leadership	25,227,545	269,557	-	435,481	-	25,932,583	503
31 Guidance, Counseling and Evaluation Services	18,940,758	31,838	-	106,314	-	19,078,910	370
32 Social Work Services	904,674	-	-	115,674	-	1,020,348	20
33 Health Services	5,177,624	88,458	-	83,267	-	5,349,349	104
34 Student Transportation	13,615,697	312,080	-	24,750	-	13,952,527	271
35 Food Services	10,152	-	-	-	-	10,152	-
36 Cocurricular/Extracurricular Activities	4,961,321	3,880	2,390,947	-	-	7,356,148	143
41 General Administration	9,774,250	65,000	-	-	-	9,839,250	191
51 Plant Maintenance and Operations	41,047,097	6,260	9,050	5,052	-	41,067,459	797
52 Security and Monitoring Services	3,588,615	6,445	133,835	22,000	-	3,750,895	73
53 Data Processing Services	6,560,384	-	-	-	-	6,560,384	127
61 Community Services	1,298,796	-	-	-	30,976	1,329,772	26
71 Debt Service	-	-	-	-	-	-	-
81 Facilities Acquisition and Construction	-	-	-	-	-	-	-
91 Purchase of WADA	78,558,342	-	-	-	-	78,558,342	1,525
92 Incremental Costs (CCAD)	600,000	-	-	-	-	600,000	12
93 Payments to Fiscal Agent of SSA	267,000	-	-	-	-	267,000	5
95 Juvenile Justice Alternative Ed Prg	-	-	-	183,000	-	183,000	4
97 Payments to Tax Increment Fund	-	-	-	-	-	-	-
99 Appraisal District Costs	3,320,000	-	-	-	-	3,320,000	64
	<u>\$ 517,292,569</u>	<u>\$ 4,835,798</u>	<u>\$ 2,533,832</u>	<u>\$ 4,358,711</u>	<u>\$ 459,197</u>	<u>\$ 529,480,107</u>	<u>\$ 10,277</u>
OTHER USES:							
Transfer out - Athletics	\$ 1,119,932	\$ -	\$ -	\$ -	\$ -	\$ 1,119,932	\$ 22
Transfer out - Adventure Camp	8,200	-	-	-	-	8,200	-
Transfer out - Employee Child Care	11,510	-	-	-	-	11,510	-
Transfer Out - eSchool	271,218	-	-	-	-	271,218	5
Transfer Out - Family Literacy	389,197	-	-	-	-	389,197	8
Transfer out - Head Start	358,027	-	-	-	-	358,027	7
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	4,358,711	-	-	-	-	4,358,711	85
Transfer out - Summer School	1,542,274	-	-	-	-	1,542,274	30
Transfer out - Capital Projects Fund	7,000,000	-	-	-	-	7,000,000	136
Transfer out - Other	-	50,200	-	-	-	50,200	1
Total Other Resources and (Uses)	<u>\$ 15,901,771</u>	<u>\$ 50,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,951,971</u>	<u>\$ 310</u>
Net Revenues and Other Sources over (under)							
Appropriations and Other Uses	<u>\$ (4,997,783)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,997,783)</u>	<u>\$ (97)</u>

**PROPOSED GENERAL FUND BUDGET
2015-2016**

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 51,520	%
APPROPRIATIONS:								
INSTRUCTION								
11 Instruction	\$ 282,173,827	\$ 3,442,118	\$ -	\$ 3,326,545	\$ 286,699	\$ 289,229,189	\$ 5,613	
12 Instructional Resources and Media Services	8,253,406	55,055	-	-	-	8,308,461	161	
13 Curriculum Development & Instructional Staff	7,186,647	120,884	-	3,100	3,700	7,314,331	142	
18 Technology - District Wide Instructional Initiatives	2,815,800	-	-	-	-	2,815,800	55	
19 Technology - Campus Based Instructional Initiatives	541,712	-	-	15,000	-	556,712	11	
TOTAL INSTRUCTION	\$ 300,971,392	\$ 3,618,057	\$ -	\$ 3,344,645	\$ 290,399	\$ 308,224,493	\$ 5,982	68.95%
INSTRUCTIONAL SUPPORT								
21 Instructional Leadership	\$ 2,468,922	\$ 434,223	\$ -	\$ 38,528	\$ 137,822	\$ 3,079,495	\$ 60	
23 School Leadership	25,227,545	269,557	-	435,481	-	25,932,583	503	
31 Guidance, Counseling and Evaluation Services	18,940,758	31,838	-	106,314	-	19,078,910	370	
32 Social Work Services	904,674	-	-	115,674	-	1,020,348	20	
33 Health Services	5,177,624	88,458	-	83,267	-	5,349,349	104	
36 Cocurricular/Extracurricular Activities	4,961,321	3,880	2,390,947	-	-	7,356,148	143	
61 Community Services	1,298,796	-	-	-	30,976	1,329,772	26	
93 Payments to Fiscal Agent of SSA	267,000	-	-	-	-	267,000	5	
95 Juvenile Justice Alternative Ed Prg	-	-	-	183,000	-	183,000	4	
TOTAL INSTUCTIONAL SUPPORT	\$ 59,246,640	\$ 827,956	\$ 2,390,947	\$ 962,264	\$ 168,798	\$ 63,596,605	\$ 1,235	14.23%
CENTRAL ADMINISTRATION								
41 General Administration	\$ 9,774,250	\$ 65,000	\$ -	\$ -	\$ -	\$ 9,839,250	\$ 191	
TOTAL CENTRAL ADMINISTRATION	\$ 9,774,250	\$ 65,000	\$ -	\$ -	\$ -	\$ 9,839,250	\$ 191	2.20%
DISTRICT OPERATIONS								
34 Student Transportation	\$ 13,615,697	\$ 312,080	\$ -	\$ 24,750	\$ -	\$ 13,952,527	\$ 271	
35 Food Services	10,152	-	-	-	-	10,152	-	
51 Plant Maintenance and Operations	41,047,097	6,260	9,050	5,052	-	41,067,459	797	
52 Security and Monitoring Services	3,588,615	6,445	133,835	22,000	-	3,750,895	73	
53 Data Processing Services	6,560,384	-	-	-	-	6,560,384	127	
81 Facilities Acquisition and Construction	-	-	-	-	-	-	-	
	\$ 64,821,945	\$ 324,785	\$ 142,885	\$ 51,802	\$ -	\$ 65,341,417	\$ 1,268	14.62%
TOTAL APPRTNS. BEFORE OTHER COSTS	\$ 434,814,227	\$ 4,835,798	\$ 2,533,832	\$ 4,358,711	\$ 459,197	\$ 447,001,765	\$ 8,676	100.00%
OTHER COSTS								
91 Purchase of WADA	\$ 78,558,342	\$ -	\$ -	\$ -	\$ -	\$ 78,558,342	\$ 1,525	
92 Incremental Costs (CCAD)	600,000	-	-	-	-	600,000	12	
97 Payments to Tax Increment Fund	-	-	-	-	-	-	-	
99 Appraisal District Costs	3,320,000	-	-	-	-	3,320,000	64	
	\$ 82,478,342	\$ -	\$ -	\$ -	\$ -	\$ 82,478,342	\$ 1,601	
TOTAL APPROPRIATIONS	\$ 517,292,569	\$ 4,835,798	\$ 2,533,832	\$ 4,358,711	\$ 459,197	\$ 529,480,107	\$ 10,277	

Attachment B

PROPOSED FOOD AND NUTRITIONAL SERVICES BUDGET 2015-2016

	2014-15 Adopted Budget	2015-16 Proposed Budget	\$ Change	% Change
REVENUES:				
Local Sources	\$ 14,286,209	\$ 14,276,209	\$ (10,000)	-0.07%
State Sources	522,000	558,000	36,000	6.90%
Federal Sources	9,525,077	9,882,707	357,630	3.75%
Other Sources	-	-		
	<u>\$ 24,333,286</u>	<u>\$ 24,716,916</u>	<u>\$ 383,630</u>	<u>1.58%</u>
APPROPRIATIONS:				
35 Food Services	\$ 24,541,298	\$ 25,066,183	\$ 524,885	2.14%
41 General Administration	114,759	66,773	(47,986)	-41.81%
51 Plant Maintenance and Operations	360,000	376,000	16,000	4.44%
81 Facilities Acquisition and Construction	-	-	-	
	<u>\$ 25,016,057</u>	<u>\$ 25,508,956</u>	<u>\$ 492,899</u>	<u>1.97%</u>
Net Revenues and Other Sources over (under) Appropriations and Other Uses	<u><u>\$ (682,771)</u></u>	<u><u>\$ (792,040)</u></u>	<u><u>\$ (109,269)</u></u>	<u><u>16.00%</u></u>

Attachment C

**Proposed General Fund Budget
FY 2015-16
By Object**

	2014-15 Adopted Budget	2015-16 Proposed Budget	\$ Change	% Change
REVENUES				
5700 LOCAL REVENUES	\$ 443,566,893	\$ 485,118,088	\$ 41,551,195	9.37%
5800 STATE REVENUES	44,247,610	39,583,911	(4,663,699)	-10.54%
5900 FEDERAL REVENUES	5,747,500	5,743,977	(3,523)	-0.06%
7900 TRANSFER IN	9,916,464	9,988,319	71,855	0.72%
GRAND TOTAL REVENUES	\$ 503,478,467	\$ 540,434,295	\$ 36,955,828	7.34%
APPROPRIATIONS/OTHER USES				
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 366,341,279	\$ 379,932,338	\$ 13,591,058	3.71%
6200 CONTRACTED SERVICES	40,309,863	42,060,691	1,750,828	4.34%
6300 SUPPLIES & MATERIALS	15,882,405	18,249,637	2,367,232	14.90%
6400 OTHER OPERATING EXPENSES	5,770,009	6,137,354	367,345	6.37%
6500 DEBT SERVICE	-	-	-	
6600 CAPITAL OUTLAY	121,000	354,745	233,745	193.18%
8900 OTHER USES	20,047,651	15,951,971	(4,095,680)	-20.43%
TOTAL	\$ 448,472,206	\$ 462,686,736	\$ 14,214,529	3.17%
FUNCTION 91 - PURCHASE OF WADA				
6200 CONTRACTED SERVICES	\$ 49,696,353	\$ 78,558,342	\$ 28,861,989	58.08%
FUNCTION 91 TOTAL	\$ 49,696,353	\$ 78,558,342	\$ 28,861,989	58.08%
FUNCTION 92 - INCREMENTAL COSTS (CCAD)				
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	\$ 267,000	\$ 14,000	5.53%
FUNCTION 93 TOTAL	\$ 253,000	\$ 267,000	\$ 14,000	5.53%
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND				
6400 OTHER OPERATING EXPENSES	\$ 1,854,408	\$ -	\$ (1,854,408)	-100.00%
FUNCTION 97 TOTAL	\$ 1,854,408	\$ -	\$ (1,854,408)	-100.00%
FUNCTION 99 - APPRAISAL DISTRICT COSTS				
6200 CONTRACTED SERVICES	\$ 2,602,500	\$ 3,320,000	\$ 717,500	27.57%
FUNCTION 99 TOTAL	\$ 2,602,500	\$ 3,320,000	\$ 717,500	27.57%
GRAND TOTAL APPROPRIATIONS	\$ 503,478,467	\$ 545,432,078	\$ 41,953,610	8.33%
REVENUES OVER (UNDER) APPROPRIATIONS	\$ -	\$ (4,997,783)	\$ (4,997,783)	

**Proposed General Fund Budget
FY 2015-2016
By Function and Object**

	2014-2015 Adopted Budget	2015-2016 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,520
REVENUES				
5700 LOCAL REVENUES	\$ 443,566,893	\$ 485,118,088	\$ 41,551,195	\$ 9,417
5800 STATE REVENUES	25,047,610	19,708,911	(5,338,699)	382
5831 TRS ON BEHALF	19,200,000	19,875,000	675,000	386
5900 FEDERAL REVENUES	5,747,500	5,743,977	(3,523)	111
7900 TRANSFER IN - PASAR	2,273,817	2,273,817	-	44
7900 TRANSFER IN - Off Campus PE	8,700	8,700	-	-
7900 TRANSFER IN - GED	17,822	-	(17,822)	-
7900 TRANSFER IN - OPERATING	7,616,125	7,705,802	89,677	150
7900 OTHER SOURCES	-	-	-	-
GRAND TOTAL REVENUES	\$ 503,478,467	\$ 540,434,295	\$ 36,955,828	\$ 10,490
APPROPRIATIONS/OTHER USES				
FUNCTION 11 - INSTRUCTION				
6100 SALARY & BENEFITS	\$ 257,129,740	\$ 264,989,718	\$ 7,859,978	\$ 5,143
6144 TRS ON BEHALF	13,937,280	14,488,858	551,578	281
6200 CONTRACTED SERVICES	2,390,098	2,842,954	452,856	55
6300 SUPPLIES & MATERIALS	5,155,549	5,482,251	326,702	106
6400 OTHER OPERATING EXPENSES	1,345,182	1,425,408	80,226	28
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 11 TOTAL	\$ 279,957,849	\$ 289,229,189	\$ 9,271,341	\$ 5,613
FUNCTION 12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES				
6100 SALARY & BENEFITS	\$ 6,633,294	\$ 6,958,628	\$ 325,334	\$ 135
6144 TRS ON BEHALF	391,680	377,625	(14,055)	7
6200 CONTRACTED SERVICES	102,900	90,150	(12,750)	2
6300 SUPPLIES & MATERIALS	808,500	856,083	47,583	17
6400 OTHER OPERATING EXPENSES	23,415	25,975	2,560	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 12 TOTAL	\$ 7,959,789	\$ 8,308,461	\$ 348,672	\$ 161
FUNCTION 13 - CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT				
6100 SALARY & BENEFITS	\$ 5,088,233	\$ 5,702,769	\$ 614,536	\$ 111
6144 TRS ON BEHALF	278,400	318,000	39,600	6
6200 CONTRACTED SERVICES	407,113	474,553	67,440	9
6300 SUPPLIES & MATERIALS	309,464	390,464	81,000	8
6400 OTHER OPERATING EXPENSES	417,184	428,545	11,361	8
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 13 TOTAL	\$ 6,500,394	\$ 7,314,331	\$ 813,937	\$ 142
FUNCTION 18 - DISTRICT INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ 245,500	\$ 786,500	\$ 541,000	\$ 15
6300 SUPPLIES & MATERIALS	672,320	2,022,300	1,349,980	39
6400 OTHER OPERATING EXPENSES	-	-	-	-
6600 CAPITAL OUTLAY	7,000	7,000	-	-
FUNCTION 18 TOTAL	\$ 924,820	\$ 2,815,800	\$ 1,890,980	\$ 54
FUNCTION 19 - CAMPUS INSTRUCTIONAL COMPUTING INITIATIVES				
6200 CONTRACTED SERVICES	\$ 18,250	\$ -	\$ (18,250)	\$ -
6300 SUPPLIES & MATERIALS	494,007	556,712	62,705	11
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 19 TOTAL	\$ 512,257	\$ 556,712	\$ 44,455	\$ 11
FUNCTION 21 - INSTRUCTIONAL LEADERSHIP				
6100 SALARY & BENEFITS	\$ 2,778,544	\$ 2,772,614	\$ (5,930)	\$ 54
6144 TRS ON BEHALF	153,600	170,925	17,325	3
6200 CONTRACTED SERVICES	19,976	19,976	-	-
6300 SUPPLIES & MATERIALS	61,966	62,016	50	1
6400 OTHER OPERATING EXPENSES	41,014	53,964	12,950	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 21 TOTAL	\$ 3,055,100	\$ 3,079,495	\$ 24,395	\$ 59
FUNCTION 23 - SCHOOL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 22,764,629	\$ 24,065,843	\$ 1,301,214	\$ 467
6144 TRS ON BEHALF	1,238,400	1,250,138	11,738	24
6200 CONTRACTED SERVICES	163,723	195,383	31,660	4
6300 SUPPLIES & MATERIALS	302,422	364,546	62,124	7
6400 OTHER OPERATING EXPENSES	46,953	56,673	9,720	1
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 23 TOTAL	\$ 24,516,127	\$ 25,932,583	\$ 1,416,456	\$ 503

**Proposed General Fund Budget
FY 2015-2016
By Function and Object**

	2014-2015 Adopted Budget	2015-2016 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,520
FUNCTION 31 - GUIDANCE, COUNSELING & EVALUATION SERVICES				
6100 SALARY & BENEFITS	\$ 15,773,864	\$ 16,872,687	\$ 1,098,823	\$ 327
6144 TRS ON BEHALF	887,040	930,150	43,110	18
6200 CONTRACTED SERVICES	319,415	454,874	135,459	9
6300 SUPPLIES & MATERIALS	749,776	749,544	(232)	15
6400 OTHER OPERATING EXPENSES	58,855	59,655	800	1
6600 CAPITAL OUTLAY	12,000	12,000	-	-
FUNCTION 31 TOTAL	\$ 17,800,949	\$ 19,078,910	\$ 1,277,961	\$ 370
FUNCTION 32 - SOCIAL WORK SERVICES				
6100 SALARY & BENEFITS	\$ 902,683	\$ 931,972	\$ 29,289	\$ 18
6144 TRS ON BEHALF	48,000	49,688	1,688	1
6200 CONTRACTED SERVICES	27,802	27,802	-	1
6300 SUPPLIES & MATERIALS	6,693	6,693	-	-
6400 OTHER OPERATING EXPENSES	3,393	4,193	800	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 32 TOTAL	\$ 988,571	\$ 1,020,348	\$ 31,777	\$ 20
FUNCTION 33 - HEALTH SERVICES				
6100 SALARY & BENEFITS	\$ 4,785,576	\$ 4,973,903	\$ 188,327	\$ 97
6144 TRS ON BEHALF	257,280	268,313	11,033	5
6200 CONTRACTED SERVICES	12,360	12,360	-	-
6300 SUPPLIES & MATERIALS	82,521	83,619	1,098	2
6400 OTHER OPERATING EXPENSES	11,254	11,154	(100)	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 33 TOTAL	\$ 5,148,992	\$ 5,349,349	\$ 200,357	\$ 104
FUNCTION 34 - STUDENT TRANSPORTATION				
6100 SALARY & BENEFITS	\$ 9,719,947	\$ 9,968,736	\$ 248,789	\$ 193
6144 TRS ON BEHALF	499,200	542,588	43,388	11
6200 CONTRACTED SERVICES	487,908	537,958	50,050	10
6300 SUPPLIES & MATERIALS	2,549,618	2,490,568	(59,050)	48
6400 OTHER OPERATING EXPENSES	408,677	412,677	4,000	8
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 34 TOTAL	\$ 13,665,350	\$ 13,952,527	\$ 287,177	\$ 270
FUNCTION 35 - FOOD SERVICE				
6100 SALARY & BENEFITS	-	10,152	10,152	\$ -
6300 SUPPLIES & MATERIALS	-	-	-	-
FUNCTION 35 - TOTAL	-	10,152	\$ 10,152	\$ -
FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES				
6100 SALARY & BENEFITS	\$ 3,719,643	\$ 3,738,341	\$ 18,698	\$ 73
6144 TRS ON BEHALF	218,880	220,613	1,733	4
6200 CONTRACTED SERVICES	736,428	703,333	(33,095)	14
6300 SUPPLIES & MATERIALS	928,043	938,243	10,200	18
6400 OTHER OPERATING EXPENSES	1,674,063	1,692,318	18,255	33
6600 CAPITAL OUTLAY	-	63,300	63,300	1
FUNCTION 36 TOTAL	\$ 7,277,057	\$ 7,356,148	\$ 79,091	\$ 143
FUNCTION 41 - GENERAL ADMINISTRATION				
6100 SALARY & BENEFITS	\$ 6,722,719	\$ 7,081,195	\$ 358,476	\$ 137
6144 TRS ON BEHALF	432,000	431,288	(712)	8
6200 CONTRACTED SERVICES	1,180,502	1,171,624	(8,878)	23
6300 SUPPLIES & MATERIALS	448,935	441,425	(7,510)	9
6400 OTHER OPERATING EXPENSES	674,015	713,718	39,703	14
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 41 TOTAL	\$ 9,458,171	\$ 9,839,250	\$ 381,079	\$ 191
FUNCTION 51 - PLANT MAINTENANCE & OPERATIONS				
6100 SALARY & BENEFITS	\$ 6,878,188	\$ 7,040,705	\$ 162,517	\$ 137
6144 TRS ON BEHALF	382,080	367,688	(14,392)	7
6200 CONTRACTED SERVICES	29,324,292	29,895,516	571,224	580
6300 SUPPLIES & MATERIALS	2,485,553	2,483,164	(2,389)	48
6400 OTHER OPERATING EXPENSES	920,521	1,107,941	187,420	22
6600 CAPITAL OUTLAY	32,000	172,445	140,445	3
FUNCTION 51 TOTAL	\$ 40,022,633	\$ 41,067,459	\$ 1,044,826	\$ 797

**Proposed General Fund Budget
FY 2015-2016
By Function and Object**

	2014-2015 Adopted Budget	2015-2016 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,520
FUNCTION 52 - SECURITY & MONITORING SERVICES				
6100 SALARY & BENEFITS	\$ 932,605	\$ 994,757	\$ 62,152	\$ 19
6144 TRS ON BEHALF	46,080	5,975	(40,105)	-
6200 CONTRACTED SERVICES	2,514,810	2,381,522	(133,288)	46
6300 SUPPLIES & MATERIALS	259,805	261,805	2,000	5
6400 OTHER OPERATING EXPENSES	74,336	76,836	2,500	1
6600 CAPITAL OUTLAY	-	30,000	30,000	1
FUNCTION 52 TOTAL	\$ 3,827,635	\$ 3,750,895	\$ (76,740)	\$ 72
FUNCTION 53 - DATA PROCESSING SERVICES				
6100 SALARY & BENEFITS	\$ 2,521,094	\$ 3,049,685	\$ 528,591	\$ 59
6144 TRS ON BEHALF	144,000	133,163	(10,837)	3
6200 CONTRACTED SERVICES	2,136,900	2,243,800	106,900	44
6300 SUPPLIES & MATERIALS	527,276	1,020,696	493,420	20
6400 OTHER OPERATING EXPENSES	45,840	43,040	(2,800)	1
6600 CAPITAL OUTLAY	70,000	70,000	-	1
FUNCTION 53 TOTAL	\$ 5,445,110	\$ 6,560,384	\$ 1,115,274	\$ 128
FUNCTION 61 - COMMUNITY SERVICES				
6100 SALARY & BENEFITS	\$ 790,520	\$ 905,633	\$ 115,113	\$ 18
6144 TRS ON BEHALF	286,080	319,988	33,908	6
6200 CONTRACTED SERVICES	38,886	39,386	500	1
6300 SUPPLIES & MATERIALS	39,958	39,508	(450)	1
6400 OTHER OPERATING EXPENSES	25,307	25,257	(50)	-
FUNCTION 61 TOTAL	\$ 1,180,751	\$ 1,329,772	\$ 149,021	\$ 26
FUNCTION 81 - FACILITIES ACQUISITION & CONSTRUCTION				
6100 SALARY & BENEFITS	\$ -	\$ -	\$ -	\$ -
6300 SUPPLIES & MATERIALS	-	-	-	-
6400 OTHER OPERATING EXPENSES	-	-	-	-
6600 CAPITAL OUTLAY	-	-	-	-
FUNCTION 81 TOTAL	\$ -	\$ -	\$ -	\$ -
FUNCTION 95 - JUVENILE JUSTICE ALTERNATIVE ED PROGRAM				
6200 CONTRACTED SERVICES	\$ 183,000	\$ 183,000	\$ -	\$ 4
FUNCTION 95 TOTAL	\$ 183,000	\$ 183,000	\$ -	\$ 4
OTHER USES (transfers)				
8911 ATHLETICS	\$ 1,138,027	\$ 1,119,932	\$ (18,095)	\$ 22
8911 ADVENTURE CAMP	-	8,200	8,200	-
8911 EMPLOYEE CHILD CARE	11,510	11,510	-	-
8911 E-SCHOOL	256,619	271,218	14,599	5
8911 FAMILY LITERACY	383,846	389,197	5,351	8
8911 HEADSTART	325,562	358,027	32,465	7
8911 HEALTH INSURANCE	800,000	800,000	-	16
8911 NIGHT SCHOOL	16,270	16,270	-	-
8911 SPECIAL EVENTS	26,432	26,432	-	1
8911 SPECIAL PROGRAMS CENTER	4,279,089	4,358,711	79,622	85
8911 SUMMER SCHOOL	1,542,274	1,542,274	-	30
8911 CAPITAL PROJECTS FUND	11,200,000	7,000,000	(4,200,000)	136
8911 OTHER	68,022	50,200	(17,822)	1
TOTAL OTHER USES (transfers)	\$ 20,047,651	\$ 15,951,971	\$ (4,095,680)	\$ 311
TOTAL ALL FUNCTIONS:				
6100 SALARY & BENEFITS	\$ 347,141,279	\$ 360,057,338	\$ 12,916,058	\$ 6,989
6144 TRS ON BEHALF	19,200,000	19,875,000	675,000	386
6200 CONTRACTED SERVICES	40,309,863	42,060,691	1,750,828	816
6300 SUPPLIES & MATERIALS	15,882,405	18,249,637	2,367,232	354
6400 OTHER OPERATING EXPENSES	5,770,009	6,137,354	367,345	119
6500 DEBT SERVICE	-	-	-	-
6600 CAPITAL OUTLAY	121,000	354,745	233,745	7
8900 OTHER USES	20,047,651	15,951,971	(4,095,680)	310
TOTAL	\$ 448,472,206	\$ 462,686,736	\$ 14,214,529	\$ 8,981
FUNCTION 91 - PURCHASE OF WADA				
6200 CONTRACTED SERVICES	\$ 49,696,353	\$ 78,558,342	\$ 28,861,989	\$ 1,525
FUNCTION 91 TOTAL	\$ 49,696,353	\$ 78,558,342	\$ 28,861,989	\$ 1,525

**Proposed General Fund Budget
FY 2015-2016
By Function and Object**

	2014-2015 Adopted Budget	2015-2016 Proposed Budget	\$ Change	Proposed Budget/ Refined ADA 51,520
FUNCTION 92 - INCREMENTAL COSTS (CCAD)				
6200 CONTRACTED SERVICES	\$ 600,000	\$ 600,000	\$ -	\$ 12
FUNCTION 92 TOTAL	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ -</u>	<u>\$ 12</u>
FUNCTION 93 - TUITION DEAF ED SHARED SERVICES				
6400 OTHER OPERATING EXPENSES	\$ 253,000	\$ 267,000	\$ 14,000	\$ 5
FUNCTION 93 TOTAL	<u>\$ 253,000</u>	<u>\$ 267,000</u>	<u>\$ 14,000</u>	<u>\$ 5</u>
FUNCTION 97 - PAYMENTS TO TAX INCREMENT FUND				
6400 OTHER OPERATING EXPENSES	\$ 1,854,408	\$ -	\$ (1,854,408)	\$ -
FUNCTION 97 TOTAL	<u>\$ 1,854,408</u>	<u>\$ -</u>	<u>\$ (1,854,408)</u>	<u>\$ -</u>
FUNCTION 99 - APPRAISAL DISTRICT COSTS				
6200 CONTRACTED SERVICES	\$ 2,602,500	\$ 3,320,000	\$ 717,500	\$ 64
FUNCTION 99 TOTAL	<u>\$ 2,602,500</u>	<u>\$ 3,320,000</u>	<u>\$ 717,500</u>	<u>\$ 64</u>
GRAND TOTAL APPROPRIATIONS	<u>\$ 503,478,467</u>	<u>\$ 545,432,078</u>	<u>\$ 41,953,610</u>	<u>\$ 10,587</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>\$ -</u>	<u>\$ (4,997,783)</u>	<u>\$ (4,997,783)</u>	<u>\$ (97)</u>

**PROPOSED BUDGET - DEBT SERVICE FUND
2015-16**

Estimated Revenue and Other Sources	
Tax Revenue (Tax Rate \$0.27/\$100)	\$ 110,308,974
Investment Earnings	55,000
Transfers from Construction Funds	30,000
Total Estimated Revenue and Other Sources	<u>\$ 110,393,974</u>

Proposed Debt Service Appropriations	
Principal - February 15, 2016 payment	\$ 70,605,313
Interest - August 2015 and February 2016 payments	40,754,510
Estimated Debt Service Fees	90,085
Total Proposed Appropriations	<u>\$ 111,449,908</u>

Excess Appropriations over Revenue and Other Sources	\$ (1,055,934)
--	----------------

Estimated Ending Fund Balance, 6-30-16	\$ 32,303,170
August 2016 Payment - gross payment no BAB subsidy taken	<u>\$ (17,855,266)</u>
Estimated Ending Fund Balance, 8-31-16	<u>\$ 14,447,904</u>

**Summary of Debt Requirements Fiscal Year 2016:
Payments August 2015 & February 2016**

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
School Building Unlimited Tax Bonds - Series 2006	\$ 2,210,000.00	\$ 127,075.00	\$ 2,337,075.00
School Building Refunding Tax Bonds - Series 2006 regular	7,650,312.60	7,973,462.40	15,623,775.00
School Building Unlimited Tax Bonds - Series 2007	2,345,000.00	2,634,931.26	4,979,931.26
School Building Unlimited Tax Bonds - Series 2008	1,690,000.00	1,878,833.76	3,568,833.76
School Building Refunding Tax Bonds - Series 2008	8,300,000.00	394,800.00	8,694,800.00
School Building Refunding Tax Bonds - Series 2008A	4,990,000.00	7,950,862.50	12,940,862.50
School Building Unlimited Tax Bonds - Series 2009B- BAB's	1,195,000.00	5,193,352.50	6,388,352.50
School Building Unlimited Tax QSCB - Series 2009C	3,225,000.00	265,800.00	3,490,800.00
School Building Refunding Tax Bonds - Series 2010	5,170,000.00	2,028,468.76	7,198,468.76
School Building Unlimited Tax Bonds - Series 2012	3,565,000.00	3,285,248.76	6,850,248.76
School Building Refunding Tax Bonds - Series 2012	2,265,000.00	1,947,250.00	4,212,250.00
School Building Refunding Tax Bonds - Series 2012A	890,000.00	542,400.00	1,432,400.00
School Building Unlimited Tax Bonds - Series 2013	3,010,000.00	2,244,950.00	5,254,950.00
School Building Unlimited Tax Refunding Bonds - Series 2013	4,510,000.00	1,231,925.00	5,741,925.00
School Building Unlimited Tax Refunding Bonds - Series 2014	17,065,000.00	1,497,381.26	18,562,381.26
School Building Unlimited Tax Refunding Bonds - Series 2015	2,525,000.00	1,557,769.17	4,082,769.17
			-
	<u>\$ 70,605,312.60</u>	<u>\$ 40,754,510.37</u>	<u>\$ 111,359,822.97</u>

Attachment F

PLANO INDEPENDENT SCHOOL DISTRICT

	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	Increase (Decrease) in Revenue
REVENUES & OTHER SOURCES			
LOCAL REVENUES			
Tax Revenue	\$ 434,604,260	\$ 478,005,552	\$ 43,401,292
TIF Revenue	1,854,408	-	(1,854,408)
Investment Earnings	250,000	350,000	100,000
Revenue ECS	128,600	128,600	-
Tuition-Fare Busing	320,000	350,000	30,000
Other Tuition	127,000	127,000	-
Total Rental Revenue	865,870	890,000	24,130
Total Donations	140,000	140,000	-
Total Curriculum Sales	12,000	12,000	-
Total Miscellaneous	583,000	583,000	-
Total Local Revenue	\$ 438,885,138	\$ 480,586,152	\$ 41,701,014
STATE REVENUES			
Per Capita	\$ 13,281,644	\$ 13,236,823	\$ (44,821)
Foundation	11,713,966	6,472,088	(5,241,878)
Technology Allotment	-	-	-
State Indirect Costs	52,000	-	(52,000)
SHARS - Medicaid	-	-	-
TRS On-Behalf	19,200,000	19,875,000	675,000
Total State Revenue	\$ 44,247,610	\$ 39,583,911	\$ (4,663,699)
FEDERAL REVENUES			
Indirect Costs	\$ 250,000	\$ 250,000	\$ -
SHARS - Medicaid	3,500,000	3,500,000	-
MAC-Medicaid	60,000	60,000	-
ROTC	250,700	250,000	(700)
BABS Rebate	1,686,800	1,683,977	(2,823)
Total Federal Revenue	\$ 5,747,500	\$ 5,743,977	\$ (3,523)
TOTAL REVENUE	\$ 488,880,248	\$ 525,914,040	\$ 37,033,792
TRANSFERS IN TO OPERATING			
PASAR	\$ 2,273,817	\$ 2,273,817	\$ -
Off Campus PE	8,700	8,700	-
GED	17,822	-	(17,822)
Total Other Sources	\$ 2,300,339	\$ 2,282,517	\$ (17,822)
TOTAL REVENUE & OTHER SOURCES	\$ 491,180,587	\$ 528,196,557	\$ 37,015,970
LESS RECAPTURE	\$ (49,696,353)	\$ (78,558,342)	\$ (28,861,989)
NET REVENUE	\$ 441,484,234	\$ 449,638,215	\$ 8,153,981
ADA	51,657	51,520	(137)