



Lewisville Independent School District

Proposed Budget

For The

2018-2019

Fiscal Year

(Fiscal Year Ending August 31, 2019)

**To Be Considered by Board of School Trustees
August 27, 2018**

Lewisville Independent School District
Combined Funds - General, Food Service, and Debt Service
Proposed Budget for the Fiscal Year Ending August 31, 2019

	General Fund	Food Service Fund	Debt Service Fund
Revenues			
Property Tax Revenue	\$ 404,932,518	\$ -	\$ 141,498,990
Other Local Revenue	14,053,070	11,606,028	700,000
State Revenue	64,797,332	113,089	1,966,051
Federal Revenue	6,199,000	12,561,317	489,807
Total Revenues	489,981,920	24,280,434	144,654,848
Expenditures			
11 Instruction	283,320,720	-	-
12 Instructional Resources & Media Services	5,825,228	-	-
13 Curriculum & Staff Development	2,832,774	-	-
21 Instruction Leadership	11,236,060	-	-
23 School Leadership	28,692,585	-	-
31 Guidance, Counseling, & Evaluation Services	19,818,973	-	-
32 Social Work Services	214,132	-	-
33 Health Services	4,895,194	-	-
34 Student Transportation	15,209,089	-	-
35 Food Service	39,099	23,275,008	-
36 Cocurricular/Extracurricular Activities	11,491,934	-	-
41 General Administration	11,264,474	-	-
51 Plant Maintenance and Operations	43,946,478	1,066,431	-
52 Security and Monitoring Services	2,763,869	-	-
53 Data Processing Services	12,294,291	-	-
61 Community Services	6,496,827	-	-
71 Debt Service	-	-	138,895,565
81 Facilities Acquisition and Construction	-	-	-
91 Contracted Services Between Public Schools	34,476,000	-	-
93 Payments to Fiscal Agents/Shared Service	210,000	-	-
95 Juvenile Justice Alternative Ed. Program	200,000	-	-
99 Other Intergovernmental Charges	3,282,088	-	-
Total Expenditures	498,509,815	24,341,439	138,895,565
Excess (Deficiencies) of Revenues Over Expenditures	(8,527,895)	(61,005)	5,759,283
Other Financing Resources (Uses)			
Other Resources	-	-	-
Other Uses	-	-	(5,000,000)
Total Other Financing Resources (Uses)	-	-	(5,000,000)
Net Change in Fund Balance	\$ (8,527,895)	\$ (61,005)	\$ 759,283



Supporting Schedules For

Proposed Budget

For The

2018-2019

Fiscal Year

(Fiscal Year Ending August 31, 2019)

**Lewisville Independent School District
General Fund**

	Audited Actual FY 2016-17	Adopted Budget FY 2017-18	Proposed Budget FY 2018-19	Change from 2017-18 Adopted Budget to 2018-19 Proposed Budget
Revenues				
Property Tax Revenue	\$ 341,677,880	\$ 372,557,814	\$ 404,932,518	\$ 32,374,704
Other Local Revenue	11,757,999	13,449,551	14,053,070	603,519
State Revenue	89,865,310	65,215,492	64,797,332	(418,160)
Federal Revenue	7,010,280	5,698,900	6,199,000	500,100
Total Revenues	450,311,469	456,921,757	489,981,920	33,060,163
Expenditures				
11 Instruction	272,580,118	287,774,415	283,320,720	(4,453,695)
12 Instructional Resources & Media Services	6,300,720	6,441,033	5,825,228	(615,805)
13 Curriculum & Staff Development	2,221,057	2,699,563	2,832,774	133,211
21 Instruction Leadership	9,301,051	9,900,368	11,236,060	1,335,692
23 School Leadership	29,783,013	30,351,269	28,692,585	(1,658,684)
31 Guidance, Counseling, & Evaluation Services	19,288,684	20,751,429	19,818,973	(932,456)
32 Social Work Services	95,657	101,519	214,132	112,613
33 Health Services	5,148,675	5,431,299	4,895,194	(536,105)
34 Student Transportation	13,698,405	15,183,118	15,209,089	25,971
35 Food Service	61,328	34,134	39,099	4,965
36 Cocurricular/Extracurricular Activities	10,443,262	10,229,027	11,491,934	1,262,907
41 General Administration	9,573,901	10,739,698	11,264,474	524,776
51 Plant Maintenance and Operations	37,896,783	41,085,833	43,946,478	2,860,645
52 Security and Monitoring Services	2,126,050	2,001,809	2,763,869	762,060
53 Data Processing Services	9,700,756	11,392,189	12,294,291	902,102
61 Community Services	6,047,999	7,942,293	6,496,827	(1,445,466)
71 Debt Service	658,425	658,426	-	(658,426)
81 Facilities Acquisition and Construction	42,834	-	-	-
91 Contracted Services Between Public Schools	-	-	34,476,000	34,476,000
93 Payments to Fiscal Agents/Shared Service	82,342	210,000	210,000	-
95 Juvenile Justice Alternative Ed. Program	87,576	200,000	200,000	-
99 Other Intergovernmental Charges	2,853,234	2,949,800	3,282,088	332,288
Total Expenditures	437,991,870	466,077,222	498,509,815	32,432,593
Excess (Deficiencies) of Revenues over Expenditures	12,319,599	(9,155,465)	(8,527,895)	627,570
Other Financing Resources (Uses)				
Other Resources	56,170	-	-	-
Other Uses	(1,700,000)	(500,000)	-	500,000
Total Other Financing Resources (Uses)	(1,643,830)	(500,000)	-	500,000
Net Change in Fund Balance	\$ 10,675,769	\$ (9,655,465)	\$ (8,527,895)	\$ 1,127,570

**Lewisville Independent School District
General Fund Revenue by Object**

	Audited Actual FY 2016-17	Adopted Budget FY 2017-18	Proposed Budget FY 2018-19	Change from 2017-18 Adopted Budget to 2018-19 Proposed Budget
Local Revenues				
5711 Current Tax Collections	\$ 337,001,567	\$ 368,057,814	\$ 400,432,518	\$ 32,374,704
5712 Delinquent Tax Collections	2,975,673	2,500,000	2,500,000	-
5719 Penalties and Interest	1,700,640	2,000,000	2,000,000	-
5739 Tuition and Fees Local Sources	6,123,778	6,723,070	6,723,070	-
5742 Interest Earnings	1,641,829	1,595,000	4,000,000	2,405,000
5743 Rent	945,921	864,884	900,000	35,116
5744 Revenue from Foundations	1,206	-	-	-
5745 Insurance Recovery	1,238	-	-	-
5749 Other Revenue from Local Sources	1,540,555	2,563,304	1,000,000	(1,563,304)
5751 Food Service Activity	-	-	-	-
5752 Athletic Activity	841,529	1,086,693	875,000	(211,693)
5753 Extracurricular Other than Athletics	125,145	111,600	130,000	18,400
5755 Enterprising Services Revenue	-	-	-	-
5759 Cocurricular Enterprising Services	-	-	-	-
5769 Misc. Rev. Intermediate Sources (JJAEP)	536,798	505,000	425,000	(80,000)
Total Local Revenues	353,435,879	386,007,365	418,985,588	32,978,223
State Revenues				
5811 Per Capita Apportionment	19,706,111	10,026,700	22,007,130	11,980,430
5812 Foundation School Program Revenue	49,554,846	31,426,950	19,028,360	(12,398,590)
5829 State Program Revenue Distr. by TEA	118,451	111,000	111,000	-
5831 TRS on Behalf	20,485,902	23,650,842	23,650,842	-
Total State Revenues	89,865,310	65,215,492	64,797,332	(418,160)
Federal Revenues				
5929 Federal Revenue Distr. by TEA	247,494	223,900	224,000	100
5931 School Health Related Services	3,359,690	2,700,000	2,700,000	-
5941 Impact Aid	3,091,571	2,500,000	3,000,000	500,000
5949 Federal Revenue Distr. by Federal Govt.	311,525	275,000	275,000	-
Total Federal Revenues	7,010,280	5,698,900	6,199,000	500,100
Other Resources				
7912 Sale of Real Property	56,170	-	-	-
7913 Proceeds from Capital Leases	-	-	-	-
7915 Operating Transfers In	-	-	-	-
Total Other Resources	56,170	-	-	-
Total Revenues and Other Resources	\$ 450,367,639	\$ 456,921,757	\$ 489,981,920	\$ 33,060,163

Lewisville Independent School District
General Fund
Expenditure Summary by Major Object within Function

	General Fund Adopted Budget FY 2017-18	General Fund Proposed Budget FY 2018-19	Percent Increase (Decrease)	Percent of Total
11 - Instruction				
6100 Payroll costs	\$ 277,212,698	\$ 274,024,373	(1.15%)	54.97%
6200 Purchased and contracted services	1,745,438	1,985,092	13.73%	0.40%
6300 Supplies and materials	8,373,533	6,878,060	(17.86%)	1.38%
6400 Other operating expenditures	441,596	433,045	(1.94%)	0.09%
6600 Capital outlay	1,150	150	(86.96%)	0.00%
Total Function 11	287,774,415	283,320,720	(1.55%)	56.83%
12 - Instructional resources and media				
6100 Payroll costs	5,760,648	5,145,435	(10.68%)	1.03%
6200 Purchased and contracted services	273,689	277,875	1.53%	0.06%
6300 Supplies and materials	403,176	397,963	(1.29%)	0.08%
6400 Other operating expenditures	3,520	3,955	12.36%	0.00%
Total Function 12	6,441,033	5,825,228	(9.56%)	1.17%
13 - Curriculum & Staff Development				
6100 Payroll costs	1,545,744	1,503,363	(2.74%)	0.30%
6200 Purchased and contracted services	465,333	505,208	8.57%	0.10%
6300 Supplies and materials	279,128	338,617	21.31%	0.07%
6400 Other operating expenditures	409,358	485,586	18.62%	0.10%
Total Function 13	2,699,563	2,832,774	4.93%	0.57%
21 - Instructional Leadership				
6100 Payroll costs	9,165,745	10,555,256	15.16%	2.12%
6200 Purchased and contracted services	336,765	291,074	(13.57%)	0.06%
6300 Supplies and materials	221,906	214,955	(3.13%)	0.04%
6400 Other operating expenditures	175,952	174,775	(0.67%)	0.04%
Total Function 21	9,900,368	11,236,060	13.49%	2.25%
23 - School Leadership				
6100 Payroll costs	29,782,531	28,136,227	(5.53%)	5.64%
6200 Purchased and contracted services	132,382	125,316	(5.34%)	0.03%
6300 Supplies and materials	247,712	239,728	(3.22%)	0.05%
6400 Other operating expenditures	188,644	191,314	1.42%	0.04%
Total Function 23	30,351,269	28,692,585	(5.46%)	5.76%
31 - Guidance, Counseling & Eval.				
6100 Payroll costs	20,058,337	19,246,442	(4.05%)	3.86%
6200 Purchased and contracted services	91,969	92,803	0.91%	0.02%
6300 Supplies and Materials	550,018	441,118	(19.80%)	0.09%
6400 Other operating expenditures	51,105	38,610	(24.45%)	0.01%
Total Function 31	20,751,429	19,818,973	(4.49%)	3.98%

Lewisville Independent School District
General Fund
Expenditure Summary by Major Object within Function

	General Fund Adopted Budget FY 2017-18	General Fund Proposed Budget FY 2018-19	Percent Increase (Decrease)	Percent of Total
32 - Social Work Services				
6100 Payroll costs	\$ 98,519	\$ 211,132	114.31%	0.04%
6300 Supplies and Materials	3,000	3,000	0.00%	0.00%
Total Function 32	101,519	214,132	110.93%	0.04%
33 - Health Services				
6100 Payroll costs	5,278,209	4,743,637	(10.13%)	0.95%
6200 Purchased and contracted services	8,600	8,615	0.17%	0.00%
6300 Supplies and Materials	127,613	128,625	0.79%	0.03%
6400 Other operating expenditures	16,877	14,317	(15.17%)	0.00%
Total Function 33	5,431,299	4,895,194	(9.87%)	0.98%
34 - Student Transportation				
6100 Payroll costs	34,128	39,099	14.57%	0.01%
6200 Purchased and contracted services	15,148,990	15,169,990	0.14%	3.04%
Total Function 34	15,183,118	15,209,089	0.17%	3.05%
35 - Food Service				
6100 Payroll costs	34,134	39,099	14.55%	0.01%
Total Function 35	34,134	39,099	14.55%	0.01%
36 - Cocurricular/Extra curricular				
6100 Payroll costs	6,513,135	6,126,576	(5.94%)	1.23%
6200 Purchased and contracted services	626,270	629,270	0.48%	0.13%
6300 Supplies and Materials	1,046,372	2,517,873	140.63%	0.51%
6400 Other operating expenditures	2,043,250	2,218,215	8.56%	0.44%
Total Function 36	10,229,027	11,491,934	12.35%	2.31%
41 - General Administration				
6100 Payroll costs	7,905,696	8,200,701	3.73%	1.65%
6200 Purchased and contracted services	1,626,008	1,627,640	0.10%	0.33%
6300 Supplies and Materials	417,250	351,269	(15.81%)	0.07%
6400 Other operating expenditures	790,744	1,084,864	37.20%	0.22%
Total Function 41	10,739,698	11,264,474	4.89%	2.26%
51 - Maintenance				
6100 Payroll Costs	8,439,716	8,333,607	(1.26%)	1.67%
6200 Purchased and contracted services	28,781,692	31,531,239	9.55%	6.33%
6300 Supplies and Materials	2,468,687	2,488,772	0.81%	0.50%
6400 Other operating expenditures	1,110,738	1,382,860	24.50%	0.28%
6600 Capital outlay	285,000	210,000	(26.32%)	0.04%
Total Function 51	41,085,833	43,946,478	6.96%	8.82%

Lewisville Independent School District
General Fund
Expenditure Summary by Major Object within Function

	General Fund Adopted Budget FY 2017-18	General Fund Proposed Budget FY 2018-19	Percent Increase (Decrease)	Percent of Total
52 - Security & Monitoring				
6100 Payroll Costs	\$ 773,734	\$ 810,323	4.73%	0.16%
6200 Purchased and contracted services	1,101,025	1,816,449	64.98%	0.36%
6300 Supplies and Materials	111,700	123,747	10.79%	0.02%
6400 Other operating expenditures	15,350	13,350	(13.03%)	0.00%
6600 Capital outlay	-	-	n/a	0.00%
Total Function 52	2,001,809	2,763,869	38.07%	0.55%
53 - Data Processing				
6100 Payroll Costs	7,385,826	7,232,547	(2.08%)	1.45%
6200 Purchased and contracted services	3,621,815	4,692,496	29.56%	0.94%
6300 Supplies and Materials	268,050	268,050	0.00%	0.05%
6400 Other operating expenditures	116,498	101,198	(13.13%)	0.02%
Total Function 53	11,392,189	12,294,291	7.92%	2.47%
61 - Community Services				
6100 Payroll Costs	6,486,710	4,933,096	(23.95%)	0.99%
6200 Purchased and contracted services	511,994	525,444	2.63%	0.11%
6300 Supplies and Materials	385,241	468,079	21.50%	0.09%
6400 Other operating expenditures	558,348	570,208	2.12%	0.11%
Total Function 61	7,942,293	6,496,827	(18.20%)	1.30%
71 - Debt Service				
6500 Debt Service	658,426	-	(100.00%)	0.00%
Total Function 71	658,426	-	(100.00%)	0.00%
91 - Contracted Services Between Public Schools				
6200 Purchased and contracted services	-	34,476,000	100.00%	6.92%
Total Function 91	-	34,476,000	100.00%	6.92%
93 - Payments to Fiscal Agent Shared Service				
6400 Other Operating Expenditures	210,000	210,000	0.00%	0.04%
Total Function 93	210,000	210,000	0.00%	0.04%
95 - Juvenile Justice Alternative Ed. Program				
6200 Purchased and contracted services	200,000	200,000	0.00%	0.04%
Total Function 95	200,000	200,000	0.00%	0.04%
99 - Other Intergovernmental Charges				
6200 Purchased and contracted services	2,949,800	3,282,088	11.26%	0.66%
Total Function 99	2,949,800	3,282,088	11.26%	0.66%
Total Expenditures	\$ 466,077,222	\$ 498,509,815	6.96%	100.00%

Lewisville Independent School District
Expenditure Summary by Major Object

	General Fund Audited Actual FY 2016-17	General Fund Adopted Budget FY 2017-18	General Fund Proposed Budget FY 2018-19	Percent Increase (Decrease)	Percent of Total
61XX Payroll costs	\$ 367,248,997	\$ 386,475,510	\$ 379,280,913	(1.86%)	76.08%
62XX Purchased & cont. serv.	52,188,648	57,621,770	97,236,599	68.75%	19.51%
63XX Supplies & Materials	11,742,976	14,903,386	14,859,856	(0.29%)	2.98%
64XX Other operating expend.	5,599,644	6,109,555	6,922,297	13.30%	1.39%
65XX Debt Service	658,425	658,426	-	(100.00%)	0.00%
66XX Capital Outlay	553,180	308,575	210,150	(31.90%)	0.04%
Total Expenditures	\$ 437,991,870	\$ 466,077,222	\$ 498,509,815	6.96%	100.00%

**Lewisville Independent School District
Food Service Fund**

	Audited Actual FY 2016-17	Adopted Budget FY 2017-18	Proposed Budget FY 2018-19
Revenues			
Local Revenues			
5751 Food Service Activity	\$ 10,031,806	\$ 11,603,101	\$ 11,489,931
Other	118,112	94,280	116,097
Total Local Revenues	<u>10,149,918</u>	<u>11,697,381</u>	<u>11,606,028</u>
State Revenues			
5829 Program Revenue Distributed by TEA	113,089	109,688	113,089
5831 TRS on Behalf	-	-	-
Total State Revenues	<u>113,089</u>	<u>109,688</u>	<u>113,089</u>
Federal Revenues			
5921 Federal Breakfast Reimbursement	2,620,630	2,682,078	2,681,938
5922 Federal Lunch Reimbursement	8,179,633	8,282,835	8,438,272
5923 USDA Commodities	1,419,720	1,515,368	1,441,107
5939 Other Federal Revenues	98,656	-	-
Total Federal Revenues	<u>12,318,639</u>	<u>12,480,281</u>	<u>12,561,317</u>
Total Revenues	<u>22,581,646</u>	<u>24,287,350</u>	<u>24,280,434</u>
Expenditures			
Payroll	8,535,547	9,150,017	9,195,882
Contracted Services	4,216,523	3,857,721	3,903,650
Supplies and Materials	9,281,073	10,680,799	10,557,736
Other Operating Costs	168,302	183,972	185,671
Capital Outlay	161,559	20,000	498,500
Total Expenditures	<u>22,363,004</u>	<u>23,892,509</u>	<u>24,341,439</u>
Excess (Deficiencies) of Revenues over Expenditures	<u>218,642</u>	<u>394,841</u>	<u>(61,005)</u>
Other Financing Resources (Uses)			
Other Resources	1,700,000	-	-
Other Uses	-	-	-
Total Other Financing Resources (Uses)	<u>1,700,000</u>	<u>-</u>	<u>-</u>
Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ 1,918,642</u>	<u>\$ 394,841</u>	<u>\$ (61,005)</u>

**Lewisville Independent School District
Debt Service Fund**

<i>Proposed Tax Rate</i>	\$ 0.38000	\$ 0.36750	\$ 0.36750
	Audited Actual FY 2016-17	Revised Budget FY 2017-18	Proposed Budget FY 2018-19
Revenues			
Local Revenues			
Current Property Tax Collections	\$ 123,058,986	\$ 130,058,891	\$ 141,498,990
Delinquent Property Tax Collections	1,196,044	100,000	100,000
Penalties and Interest	538,332	100,000	100,000
Interest Earnings	661,825	50,000	500,000
State Revenues			
Foundation School Prog Revenue	2,472,502	1,603,758	1,966,051
Federal Revenues			
Federal Program Revenues	489,807	490,334	489,807
Total Revenues	<u>128,417,496</u>	<u>132,402,983</u>	<u>144,654,848</u>
Expenditures			
Principal on Bonds	57,663,384	74,855,515	80,490,665
Interest on Bonds	57,479,032	56,320,302	58,204,900
Other Debt Service Fees	-	200,000	200,000
Total Expenditures	<u>115,142,416</u>	<u>131,375,817</u>	<u>138,895,565</u>
Excess (Deficiencies) of Revenues over Expenditures	<u>13,275,080</u>	<u>1,027,166</u>	<u>5,759,283</u>
Other Financing Resources (Uses)			
Other Resources	80,117,758	-	-
Other Uses	<u>(79,527,330)</u>	<u>(10,000,000)</u>	<u>(5,000,000)</u>
Total Other Financing Resources (Uses)	<u>590,428</u>	<u>(10,000,000)</u>	<u>(5,000,000)</u>
Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ 13,865,508</u>	<u>\$ (8,972,834)</u>	<u>\$ 759,283</u>