

Lewisville Independent School District
2012-13 Budget Adopted by Board on August 27, 2012
General Fund, Debt Service Fund and Food Service Special Revenue Fund

| | General Fund | Food Service Fund | Debt service Fund | Total |
|--|-------------------------|------------------------------|------------------------------|------------------------|
| Revenues | | | | |
| Property Tax Revenue | \$ 244,736,644 | \$ - | \$ 96,748,784 | \$ 341,485,428 |
| Other Local Revenue | 7,283,084 | 11,327,018 | 40,000 | 18,650,102 |
| State Revenue | 114,372,913 | 502,633 | - | 114,875,546 |
| Federal Revenue | 4,150,000 | 9,782,808 | 526,109 | 14,458,917 |
| Total Revenue | <u>370,542,641</u> | <u>21,612,459</u> | <u>97,314,893</u> | <u>489,469,993</u> |
| Expenditures | | | | |
| 11 Instruction | 248,374,256 | - | - | 248,374,256 |
| 12 Instructional Resources & Media Services | 5,503,211 | - | - | 5,503,211 |
| 13 Curriculum & Staff Development | 2,741,958 | - | - | 2,741,958 |
| 21 Instruction Leadership | 6,787,265 | - | - | 6,787,265 |
| 23 School Leadership | 24,879,849 | - | - | 24,879,849 |
| 31 Guidance, Counseling, & Evaluation Services | 16,336,446 | - | - | 16,336,446 |
| 32 Social Work Services | 77,033 | - | - | 77,033 |
| 33 Health Services | 4,569,655 | - | - | 4,569,655 |
| 34 Student Transportation | 10,823,556 | - | - | 10,823,556 |
| 35 Food Service | - | 21,165,884 | - | 21,165,884 |
| 36 Cocurricular/Extracurricular Activities | 8,486,080 | - | - | 8,486,080 |
| 41 General Administration | 9,139,606 | - | - | 9,139,606 |
| 51 Plant Maintenance and Operations | 37,345,427 | 1,492,736 | - | 38,838,163 |
| 52 Security and Monitoring Services | 1,075,419 | - | - | 1,075,419 |
| 53 Data Processing Services | 8,027,075 | - | - | 8,027,075 |
| 61 Community Services | 5,839,673 | - | - | 5,839,673 |
| 71 Debt Service | - | - | 98,723,883 | 98,723,883 |
| 81 Facilities Acquisition and Construction | 100,000 | - | - | 100,000 |
| 93 Payments to Fiscal Agents/Shared Service | 210,000 | - | - | 210,000 |
| 95 Juvenile Justice Alternative Edu Program | 300,000 | - | - | 300,000 |
| 99 Other Intergovernmental Charges | 2,900,000 | - | - | 2,900,000 |
| Total Expenditures | <u>393,516,509</u> | <u>22,658,620</u> | <u>98,723,883</u> | <u>514,899,012</u> |
| Excess(Deficiencies) | | | | |
| Revenue over Expenditures | <u>(22,973,868)</u> | <u>(1,046,161)</u> | <u>(1,408,990)</u> | <u>(25,429,019)</u> |
| Other Financing Resources (Uses) | | | | |
| Other Resources | - | - | - | - |
| Other Uses | - | - | - | - |
| Total Other Financing Resources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiencies) of Revenue and Other Financial Resources Over Expenditures and Other Financial Uses | | | | |
| | <u>\$ (22,973,868)</u> | <u>\$ (1,046,161)</u> | <u>\$ (1,408,990)</u> | <u>\$ (25,429,019)</u> |

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

| | Adopted Budget FY11-12 | Adopted Budget FY 12-13 | Increase (Decrease) |
|---------------------------------------|---------------------------------------|--|--------------------------------|
| Local Revenues | | | |
| Current Tax Collections | \$ 237,864,270 | \$ 242,436,644 | \$ 4,572,374 |
| Delinquent Tax Collections | 1,000,000 | 1,000,000 | - |
| Penalties and Interest | 1,300,000 | 1,300,000 | - |
| Tuition and Fees Local Sources | 4,159,645 | 4,912,150 | 752,505 |
| Interest Earnings | 250,000 | 251,000 | 1,000 |
| Rent | 349,384 | 350,784 | 1,400 |
| Other Rev from Local Sources | 477,258 | 494,870 | 17,612 |
| Athletic Activity | 664,500 | 664,500 | - |
| Extracurr Other than Athletics | 136,700 | 136,700 | - |
| Misc Rev Intermediate Sources (JJAEP) | 394,628 | 473,080 | 78,452 |
| Total Local Revenues | 246,596,385 | 252,019,728 | 5,423,343 |
| State Revenues | | | |
| Per Capita Apportionment | 11,973,552 | 20,606,870 | 8,633,318 |
| Foundation Sch Prog Revenue | 95,040,597 | 76,766,036 | (18,274,561) |
| TRS on Behalf | 19,000,007 | 17,000,007 | (2,000,000) |
| Total State Revenue | 126,014,156 | 114,372,913 | (11,641,243) |
| Federal Revenues | | | |
| Federal Rev Dist by TEA | 140,700 | 145,000 | 4,300 |
| School Health Related Services | 100,000 | 3,000,000 | 2,900,000 |
| Impact Aid | 750,000 | 750,000 | - |
| Federal Rev Dist by Fed Govt | 255,000 | 255,000 | - |
| Total Federal Revenues | 1,245,700 | 4,150,000 | 2,904,300 |
| Total Revenues | \$ 373,856,241 | \$ 370,542,641 | \$ (3,313,600) |

Lewisville Independent School District
Expenditure Summary by Major Object within Function

General Fund

| | Adopted Budget 2011-12 | Adopted Budget 2012-13 | Percent Increase (Decrease) | Percent of Total |
|--|---------------------------------------|---------------------------------------|--|-----------------------------|
| 11 - Instruction | | | | |
| 6100 Payroll costs | \$240,688,167 | \$241,287,879 | 0.25% | 61.32% |
| 6200 Purchased and contracted services | 1,406,836 | 1,518,035 | 7.90% | 0.39% |
| 6300 Supplies and materials | 4,788,520 | 5,188,751 | 8.36% | 1.32% |
| 6400 Other operating expenditures | 426,333 | 379,591 | (10.96%) | 0.10% |
| 6600 Capital outlay | 10,000 | - | (100.00%) | 0.00% |
| Total Function 11 | 247,319,856 | 248,374,256 | 0.43% | 63.12% |
| 12 - Instructional resources and media | | | | |
| 6100 Payroll costs | 4,846,929 | 4,798,256 | (1.00%) | 1.22% |
| 6200 Purchased and contracted services | 270,835 | 267,994 | (1.05%) | 0.07% |
| 6300 Supplies and materials | 355,213 | 433,159 | 21.94% | 0.11% |
| 6400 Other operating expenditures | 5,152 | 3,802 | (26.20%) | 0.00% |
| Total Function 12 | 5,478,129 | 5,503,211 | 0.46% | 1.40% |
| 13 - Curriculum & Staff Development | | | | |
| 6100 Payroll costs | 3,786,520 | 1,585,720 | (58.12%) | 0.40% |
| 6200 Purchased and contracted services | 283,155 | 545,468 | 92.64% | 0.14% |
| 6300 Supplies and materials | 115,529 | 345,318 | 198.90% | 0.09% |
| 6400 Other operating expenditures | 193,524 | 265,452 | 37.17% | 0.07% |
| Total Function 13 | 4,378,728 | 2,741,958 | (37.38%) | 0.70% |
| 21 - Instructional Leadership | | | | |
| 6100 Payroll costs | 6,064,255 | 6,061,967 | (0.04%) | 1.54% |
| 6200 Purchased and contracted services | 168,234 | 405,238 | 140.88% | 0.10% |
| 6300 Supplies and materials | 235,183 | 190,664 | (18.93%) | 0.05% |
| 6400 Other operating expenditures | 97,451 | 129,396 | 32.78% | 0.03% |
| Total Function 21 | 6,565,123 | 6,787,265 | 3.38% | 1.72% |
| 23 - School Leadership | | | | |
| 6100 Payroll costs | 23,963,633 | 24,368,934 | 1.69% | 6.19% |
| 6200 Purchased and contracted services | 127,577 | 136,547 | 7.03% | 0.03% |
| 6300 Supplies and materials | 211,525 | 204,990 | (3.09%) | 0.05% |
| 6400 Other operating expenditures | 142,873 | 169,378 | 18.55% | 0.04% |
| Total Function 23 | 24,445,608 | 24,879,849 | 1.78% | 6.32% |
| 31 - Guidance, Counseling & Eval. | | | | |
| 6100 Payroll costs | 16,810,297 | 16,000,179 | (4.82%) | 4.07% |
| 6200 Purchased and contracted services | 185,807 | 79,686 | (57.11%) | 0.02% |
| 6300 Supplies and Materials | 239,041 | 230,094 | (3.74%) | 0.06% |
| 6400 Other operating expenditures | 30,702 | 26,487 | (13.73%) | 0.01% |
| Total Function 31 | 17,265,847 | 16,336,446 | (5.38%) | 4.15% |

Lewisville Independent School District
Expenditure Summary by Major Object within Function

General Fund

| | Adopted Budget 2011-12 | Adopted Budget 2012-13 | Percent Increase (Decrease) | Percent of Total |
|---|---------------------------------------|---------------------------------------|--|-----------------------------|
| 32 - Social Work Services | | | | |
| 6100 Payroll costs | 99,797 | 77,033 | (22.81%) | 0.02% |
| Total Function 32 | 99,797 | 77,033 | (22.81%) | 0.02% |
| 33 - Health Services | | | | |
| 6100 Payroll costs | 4,247,468 | 4,431,651 | 4.34% | 1.13% |
| 6200 Purchased and contracted services | 13,600 | 13,100 | (3.68%) | 0.00% |
| 6300 Supplies and Materials | 91,711 | 119,407 | 30.20% | 0.03% |
| 6400 Other operating expenditures | 4,212 | 5,497 | 30.51% | 0.00% |
| Total Function 33 | 4,356,991 | 4,569,655 | 4.88% | 1.16% |
| 34 - Student Transportation | | | | |
| 6200 Purchased and contracted services | 10,531,716 | 10,823,556 | 2.77% | 2.75% |
| Total Function 34 | 10,531,716 | 10,823,556 | 2.77% | 2.75% |
| 36 - Cocurricular/Extra curricular | | | | |
| 6100 Payroll costs | 5,210,653 | 5,111,373 | (1.91%) | 1.30% |
| 6200 Purchased and contracted services | 458,308 | 477,214 | 4.13% | 0.12% |
| 6300 Supplies and Materials | 898,958 | 951,268 | 5.82% | 0.24% |
| 6400 Other operating expenditures | 1,963,265 | 1,946,225 | (0.87%) | 0.49% |
| Total Function 36 | 8,531,184 | 8,486,080 | (0.53%) | 2.16% |
| 41 - General Administration | | | | |
| 6100 Payroll costs | 6,547,962 | 6,726,131 | 2.72% | 1.71% |
| 6200 Purchased and contracted services | 1,332,646 | 1,451,834 | 8.94% | 0.37% |
| 6300 Supplies and Materials | 289,460 | 257,728 | (10.96%) | 0.07% |
| 6400 Other operating expenditures | 696,030 | 703,913 | 1.13% | 0.18% |
| Total Function 41 | 8,866,098 | 9,139,606 | 3.08% | 2.32% |
| 51-Maintenance | | | | |
| 6100 Payroll Costs | 7,140,366 | 7,263,073 | 1.72% | 1.85% |
| 6200 Purchased and contracted services | 27,200,822 | 26,942,561 | (0.95%) | 6.85% |
| 6300 Supplies and Materials | 1,890,652 | 1,943,695 | 2.81% | 0.49% |
| 6400 Other operating expenditures | 859,560 | 1,096,098 | 27.52% | 0.28% |
| 6600 Capital outlay | 100,000 | 100,000 | 0.00% | 0.03% |
| Total Function 51 | 37,191,400 | 37,345,427 | 0.41% | 9.49% |

Lewisville Independent School District
Expenditure Summary by Major Object within Function

General Fund

| | Adopted Budget 2011-12 | Adopted Budget 2012-13 | Percent Increase (Decrease) | Percent of Total |
|---|---------------------------------------|---------------------------------------|--|-----------------------------|
| 52 - Security & Monitoring | | | | |
| 6100 Payroll Costs | 18,804 | 13,251 | (29.53%) | 0.00% |
| 6200 Purchased and contracted services | 929,568 | 1,048,392 | 12.78% | 0.27% |
| 6300 Supplies and Materials | 11,455 | 13,776 | 20.26% | 0.00% |
| Total Function 52 | 959,827 | 1,075,419 | 12.04% | 0.27% |
| 53 - Data Processing | | | | |
| 6100 Payroll Costs | 4,192,513 | 6,267,477 | 49.49% | 1.59% |
| 6200 Purchased and contracted services | 1,512,026 | 1,400,400 | (7.38%) | 0.36% |
| 6300 Supplies and Materials | 228,500 | 276,250 | 20.90% | 0.07% |
| 6400 Other operating expenditures | 47,092 | 82,948 | 76.14% | 0.02% |
| Total Function 53 | 5,980,131 | 8,027,075 | 34.23% | 2.04% |
| 61 - Community Services | | | | |
| 6100 Payroll Costs | 4,661,207 | 4,510,769 | (3.23%) | 1.15% |
| 6200 Purchased and contracted services | 361,528 | 559,058 | 54.64% | 0.14% |
| 6300 Supplies and Materials | 277,917 | 300,659 | 8.18% | 0.08% |
| 6400 Other operating expenditures | 495,721 | 469,187 | (5.35%) | 0.12% |
| Total Function 61 | 5,796,373 | 5,839,673 | 0.75% | 1.48% |
| 81 - Facilities Acquisition & Construction | | | | |
| 6100 Payroll costs | 24,263 | - | (100.00%) | 0.00% |
| 6600 Capital outlay | - | 100,000 | 100.00% | 0.03% |
| Total Function 81 | 24,263 | 100,000 | 312.15% | 0.03% |
| 93 - Payments to Fiscal Agent Shared Service | | | | |
| 6400 Other Operating Expenditures | 220,000 | 210,000 | (4.55%) | 0.05% |
| Total Function 93 | 220,000 | 210,000 | (4.55%) | 0.05% |
| 95 - Juvenile Justice Alternative Ed Program | | | | |
| 6200 Purchased and contracted services | 300,000 | 300,000 | 0.00% | 0.08% |
| Total Function 95 | 300,000 | 300,000 | 0.00% | 0.08% |
| 99 - Other Intergovernmental Charges | | | | |
| 6200 Purchased and contracted services | 3,000,000 | 2,900,000 | (3.33%) | 0.74% |
| Total Function 99 | 3,000,000 | 2,900,000 | (3.33%) | 0.74% |
| Total Expenditures | \$ 391,311,071 | \$ 393,516,509 | 0.56% | 100.00% |

**Lewisville Independent School District
Expenditure Summary by Major Object
General Fund**

| | Adopted Budget 2011-12 | Adopted Budget 2012-13 | Percent Increase (Decrease) | Percent of Total |
|---------------------------------|---------------------------------------|---------------------------------------|--|-----------------------------|
| Payroll Costs | \$ 328,302,834 | \$ 328,503,693 | 0.06% | 83.48% |
| Purchased & Contracted Services | 48,082,658 | 48,869,083 | 1.64% | 12.42% |
| Supplies & Materials | 9,633,664 | 10,455,759 | 8.53% | 2.66% |
| Other Operating | 5,181,915 | 5,487,974 | 5.91% | 1.39% |
| Capital Outlay | 110,000 | 200,000 | 81.82% | 0.05% |
| Total Expenditures | \$ 391,311,071 | \$ 393,516,509 | 0.56% | 100.00% |

**Lewisville Independent School District
Food Service Fund**

| | Adopted Budget 2011-12 | Adopted Budget 2012-13 |
|------------------------------------|---------------------------------------|---------------------------------------|
| | <u> </u> | <u> </u> |
| Revenues | | |
| Local Revenues | | |
| Food Service Activity | \$ 11,675,680 | \$ 11,170,078 |
| Other | - | 156,940 |
| | <u>11,675,680</u> | <u>11,327,018</u> |
| Total Local Revenues | | |
| | <u>11,675,680</u> | <u>11,327,018</u> |
| State Revenues | | |
| Program Revenue Distributed by TEA | 105,000 | 102,633 |
| TRS on Behalf | 425,000 | 400,000 |
| | <u>530,000</u> | <u>502,633</u> |
| Total State Revenues | | |
| | <u>530,000</u> | <u>502,633</u> |
| Federal Revenue | | |
| Federal Breakfast Reimbursement | 2,029,496 | 2,193,247 |
| Federal Lunch Reimbursement | 6,276,731 | 6,705,019 |
| USDA Commodities | 813,858 | 884,542 |
| | <u>9,120,085</u> | <u>9,782,808</u> |
| Total Federal Revenues | | |
| | <u>9,120,085</u> | <u>9,782,808</u> |
| | | - |
| Total Revenues | <u>21,325,765</u> | <u>21,612,459</u> |
| Expenditures | | |
| Payroll | 9,181,183 | 9,285,455 |
| Contracted Services | 3,189,282 | 3,693,600 |
| Supplies and Materials | 8,998,374 | 9,326,384 |
| Other Operating Costs | 287,734 | 288,181 |
| Capital Outlay | 65,000 | 65,000 |
| | <u>21,721,573</u> | <u>22,658,620</u> |
| Total Expenditures | | |
| | <u>21,721,573</u> | <u>22,658,620</u> |
| Excess(Deficiencies) | | |
| Revenue over Expenditures | <u>\$ (395,808)</u> | <u>\$ (1,046,161)</u> |

**Lewisville Independent School District
Debt Service Fund**

| | | |
|--|---------------------------------------|---------------------------------------|
| <i>Tax Rate</i> | <i>0.3860</i> | <i>0.4130</i> |
| | Adopted Budget 2011-12 | Adopted Budget 2012-13 |
| Revenues | | |
| Local Revenues | | |
| Current Property Tax Collections | \$ 88,293,005 | \$ 95,908,784 |
| Delinquent Property Tax Collections | 500,000 | 500,000 |
| Penalties and Interest | 340,000 | 340,000 |
| Interest Earnings | 40,000 | 40,000 |
| Total Local Revenues | 89,173,005 | 96,788,784 |
| Federal Revenues | | |
| Federal Program Revenues | - | 526,109 |
| Total Revenues | 89,173,005 | 97,314,893 |
| Expenditures | | |
| Principal on Bonds | 43,420,121 | 53,519,938 |
| Interest on Bonds | 47,511,529 | 45,003,945 |
| Other Debt Service Fees | 200,000 | 200,000 |
| Total Expenditures | 91,131,650 | 98,723,883 |
| Excess(Deficiencies) | | |
| Revenue over Expenditures | (1,958,645) | (1,408,990) |
| Other Financing Resources (Uses) | | |
| Other Resources | 526,109 | - |
| Other Uses | - | - |
| Total Other Financing Resources (Uses) | 526,109 | - |
| Excess (Deficiencies) of Revenue and Other Financial Resources Over Expenditures and Other Financial Uses | \$ (1,432,536) | \$ (1,408,990) |