

Lewisville Independent School District
Combined Funds - General, Food Service, and Debt Service
Fiscal Year 2013-14 Adopted Budget

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt Service Fund</u>
Revenues			
Property Tax Revenue	\$ 256,955,672	\$ -	\$ 107,201,847
Other Local Revenue	7,121,488	11,440,113	40,000
State Revenue	117,687,247	477,358	-
Federal Revenue	1,150,000	10,232,560	480,338
Total Revenue	<u>382,914,407</u>	<u>22,150,031</u>	<u>107,722,185</u>
Expenditures			
11 Instruction	254,956,383	-	-
12 Instructional Resources & Media Services	5,903,693	-	-
13 Curriculum & Staff Development	3,072,308	-	-
21 Instruction Leadership	7,221,276	-	-
23 School Leadership	26,047,923	-	-
31 Guidance, Counseling, & Evaluation Services	17,348,404	-	-
32 Social Work Services	100,274	-	-
33 Health Services	4,722,144	-	-
34 Student Transportation	10,823,556	-	-
35 Food Service	-	21,625,511	-
36 Cocurricular/Extracurricular Activities	8,953,787	-	-
41 General Administration	8,866,732	-	-
51 Plant Maintenance and Operations	39,175,217	2,585,739	-
52 Security and Monitoring Services	1,216,259	-	-
53 Data Processing Services	8,244,065	-	-
61 Community Services	5,706,605	-	-
71 Debt Service	-	-	107,726,545
81 Facilities Acquisition and Construction	38,000	-	-
93 Payments to Fiscal Agents/Shared Service	210,000	-	-
95 Juvenile Justice Alternative Edu Program	300,000	-	-
99 Other Intergovernmental Charges	2,900,000	-	-
Total Expenditures	<u>405,806,626</u>	<u>24,211,250</u>	<u>107,726,545</u>
Excess (Deficiencies) of Revenue Over Expenditures	<u>(22,892,219)</u>	<u>(2,061,219)</u>	<u>(4,360)</u>

Lewisville Independent School District General Fund Revenue by Object

	Adopted Budget 2012-13	Adopted Budget 2013-14	Increase (Decrease)
Local Revenue			
5711 Current Tax Collections	\$ 242,436,644	\$ 254,655,672	\$ 12,219,028
5712 Delinquent Tax Collections	1,000,000	1,000,000	-
5719 Penalties and Interest	1,300,000	1,300,000	-
5739 Tuition and Fees Local Sources	4,912,150	4,814,806	(97,344)
5742 Interest Earnings	251,000	251,000	-
5743 Rent	350,784	352,184	1,400
5744 Revenue from Foundations	-	-	-
5745 Insurance Recovery	-	-	-
5749 Other Rev from Local Sources	494,870	532,298	37,428
5752 Athletic Activity	664,500	664,500	-
5753 Extracurr Other than Athletics	136,700	136,700	-
5755 Enterprising Services Revenue	-	-	-
5759 Cocurricular Enterprising Services	-	-	-
5769 Misc Rev Intermediate Sources (JJAEP)	473,080	370,000	(103,080)
Total Local Revenue	252,019,728	264,077,160	12,057,432
State Revenue			
5811 Per Capita Apportionment	20,606,870	13,927,200	(6,679,670)
5812 Foundation Sch Prog Revenue	76,766,036	86,760,040	9,994,004
5819 Other Foundation Sch Prog Act	-	-	-
5829 State Prog Rev Dist by TEA	-	-	-
5831 TRS on Behalf	17,000,007	17,000,007	-
Total State Revenue	114,372,913	117,687,247	3,314,334
Federal Revenue			
5929 Federal Rev Dist by TEA	145,000	145,000	-
5931 School Health Related Services	3,000,000	-	(3,000,000)
5939 Federal Rev Dist by State	-	-	-
5941 Impact Aid	750,000	750,000	-
5949 Federal Rev Dist by Fed Govt	255,000	255,000	-
Total Federal Revenue	4,150,000	1,150,000	(3,000,000)
Total Fund 199	\$ 370,542,641	\$ 382,914,407	\$ 12,371,766

Lewisville Independent School District
Expenditure Summary by Major Object within Function

General Fund

	Adopted Budget 2012-13	Adopted Budget 2013-14	Percent Increase (Decrease)	Percent of Total
11 - Instruction				
6100 Payroll costs	\$241,287,879	\$247,416,766	2.54%	60.97%
6200 Purchased and contracted services	1,518,035	1,529,955	0.79%	0.38%
6300 Supplies and materials	5,188,751	5,558,280	7.12%	1.37%
6400 Other operating expenditures	379,591	409,382	7.85%	0.10%
6600 Capital outlay	-	42,000	n/a	0.01%
Total Function 11	248,374,256	254,956,383	2.65%	62.83%
12 - Instructional resources and media				
6100 Payroll costs	4,798,256	5,214,566	8.68%	1.28%
6200 Purchased and contracted services	267,994	267,577	(0.16%)	0.07%
6300 Supplies and materials	433,159	418,465	(3.39%)	0.10%
6400 Other operating expenditures	3,802	3,085	(18.86%)	0.00%
Total Function 12	5,503,211	5,903,693	7.28%	1.45%
13 - Curriculum & Staff Development				
6100 Payroll costs	1,585,720	1,752,200	10.50%	0.43%
6200 Purchased and contracted services	545,468	582,207	6.74%	0.14%
6300 Supplies and materials	345,318	422,497	22.35%	0.10%
6400 Other operating expenditures	265,452	315,404	18.82%	0.08%
Total Function 13	2,741,958	3,072,308	12.05%	0.76%
21 - Instructional Leadership				
6100 Payroll costs	6,061,967	6,568,445	8.36%	1.62%
6200 Purchased and contracted services	405,238	302,672	(25.31%)	0.07%
6300 Supplies and materials	190,664	187,032	(1.90%)	0.05%
6400 Other operating expenditures	129,396	163,127	26.07%	0.04%
Total Function 21	6,787,265	7,221,276	6.39%	1.78%
23 - School Leadership				
6100 Payroll costs	24,368,934	25,500,674	4.64%	6.28%
6200 Purchased and contracted services	136,547	159,697	16.95%	0.04%
6300 Supplies and materials	204,990	216,562	5.65%	0.05%
6400 Other operating expenditures	169,378	170,990	0.95%	0.04%
Total Function 23	24,879,849	26,047,923	4.69%	6.42%
31 - Guidance, Counseling & Eval.				
6100 Payroll costs	16,000,179	16,673,531	4.21%	4.11%
6200 Purchased and contracted services	79,686	83,463	4.74%	0.02%
6300 Supplies and Materials	230,094	560,593	143.64%	0.14%
6400 Other operating expenditures	26,487	30,817	16.35%	0.01%
Total Function 31	16,336,446	17,348,404	6.19%	4.28%

Lewisville Independent School District
Expenditure Summary by Major Object within Function

General Fund

	Adopted Budget 2012-13	Adopted Budget 2013-14	Percent Increase (Decrease)	Percent of Total
32 - Social Work Services				
6100 Payroll costs	77,033	100,274	30.17%	0.02%
Total Function 32	77,033	100,274	30.17%	0.02%
33 - Health Services				
6100 Payroll costs	4,431,651	4,569,662	3.11%	1.13%
6200 Purchased and contracted services	13,100	13,100	0.00%	0.00%
6300 Supplies and Materials	119,407	133,770	12.03%	0.03%
6400 Other operating expenditures	5,497	5,612	2.09%	0.00%
Total Function 33	4,569,655	4,722,144	3.34%	1.16%
34 - Student Transportation				
6200 Purchased and contracted services	10,823,556	10,823,556	0.00%	2.67%
Total Function 34	10,823,556	10,823,556	0.00%	2.67%
36 - Cocurricular/Extra curricular				
6100 Payroll costs	5,111,373	5,413,869	5.92%	1.33%
6200 Purchased and contracted services	477,214	512,423	7.38%	0.13%
6300 Supplies and Materials	951,268	1,018,592	7.08%	0.25%
6400 Other operating expenditures	1,946,225	2,008,903	3.22%	0.50%
Total Function 36	8,486,080	8,953,787	5.51%	2.21%
41 - General Administration				
6100 Payroll costs	6,726,131	6,494,347	(3.45%)	1.60%
6200 Purchased and contracted services	1,451,834	1,395,138	(3.91%)	0.34%
6300 Supplies and Materials	257,728	258,862	0.44%	0.06%
6400 Other operating expenditures	703,913	718,385	2.06%	0.18%
Total Function 41	9,139,606	8,866,732	(2.99%)	2.18%
51-Maintenance				
6100 Payroll Costs	7,263,073	7,332,625	0.96%	1.81%
6200 Purchased and contracted services	26,942,561	28,712,799	6.57%	7.08%
6300 Supplies and Materials	1,943,695	1,930,995	(0.65%)	0.48%
6400 Other operating expenditures	1,096,098	1,098,798	0.25%	0.27%
6600 Capital outlay	100,000	100,000	0.00%	0.02%
Total Function 51	37,345,427	39,175,217	4.90%	9.65%

Lewisville Independent School District
Expenditure Summary by Major Object within Function

General Fund

	Adopted Budget 2012-13	Adopted Budget 2013-14	Percent Increase (Decrease)	Percent of Total
52 - Security & Monitoring				
6100 Payroll Costs	13,251	100,519	658.58%	0.02%
6200 Purchased and contracted services	1,048,392	1,094,315	4.38%	0.27%
6300 Supplies and Materials	13,776	16,925	22.86%	0.00%
6400 Other operating expenditures	-	4,500	n/a	0.00%
Total Function 52	1,075,419	1,216,259	13.10%	0.30%
53 - Data Processing				
6100 Payroll Costs	6,267,477	6,257,464	(0.16%)	1.54%
6200 Purchased and contracted services	1,400,400	1,637,853	16.96%	0.40%
6300 Supplies and Materials	276,250	262,850	(4.85%)	0.06%
6400 Other operating expenditures	82,948	85,898	3.56%	0.02%
Total Function 53	8,027,075	8,244,065	2.70%	2.03%
61 - Community Services				
6100 Payroll Costs	4,510,769	4,460,618	(1.11%)	1.10%
6200 Purchased and contracted services	559,058	579,359	3.63%	0.14%
6300 Supplies and Materials	300,659	197,762	(34.22%)	0.05%
6400 Other operating expenditures	469,187	468,866	(0.07%)	0.12%
Total Function 61	5,839,673	5,706,605	(2.28%)	1.41%
81 - Facilities Acquisition & Construction				
6600 Capital outlay	100,000	38,000	0.00%	0.01%
Total Function 81	100,000	38,000	(62.00%)	0.01%
93 - Payments to Fiscal Agent Shared Service				
6400 Other Operating Expenditures	210,000	210,000	0.00%	0.05%
Total Function 93	210,000	210,000	0.00%	0.05%
95 - Juvenile Justice Alternative Ed Program				
6200 Purchased and contracted services	300,000	300,000	0.00%	0.07%
Total Function 95	300,000	300,000	0.00%	0.07%
99 - Other Intergovernmental Charges				
6200 Purchased and contracted services	2,900,000	2,900,000	0.00%	0.71%
Total Function 99	2,900,000	2,900,000	0.00%	0.71%
Total Expenditures	\$ 393,516,509	\$ 405,806,626	3.12%	100.00%

Lewisville Independent School District
Expenditure Summary by Major Object
General Fund

	Adopted Budget	Adopted Budget	Percent	Percent
	2012-13	2013-14	Increase	of Total
			(Decrease)	
61XX Payroll costs	\$ 328,503,693	\$ 337,855,560	2.85%	83.26%
62XX Purchased & cont. serv.	48,869,083	50,894,114	4.14%	12.54%
63XX Supplies & Materials	10,455,759	11,183,185	6.96%	2.76%
64XX Other operating expend.	5,487,974	5,693,767	3.75%	1.40%
66XX Capital Outlay	200,000	180,000	(10.00%)	0.04%
Total Expenditures	\$ 393,516,509	\$ 405,806,626	3.12%	100.00%

**Lewisville Independent School District
Food Service Fund**

	Adopted Budget 2012-13	Adopted Budget 2013-14
Revenues		
Local Revenues		
5751 Food Service Activity	\$ 11,170,078	\$ 11,300,663
Other	156,940	139,450
Total Local Revenues	11,327,018	11,440,113
State Revenues		
5829 Program Revenue Distributed by TEA	102,633	102,358
5831 TRS on Behalf	400,000	375,000
Total State Revenues	502,633	477,358
Federal Revenue		
5921 Federal Breakfast Reimbursement	2,193,247	2,231,508
5922 Federal Lunch Reimbursement	6,705,019	7,029,119
5923 USDA Commodities	884,542	971,933
Total Federal Revenues	9,782,808	10,232,560
Total Revenue	21,612,459	22,150,031
Expenditures		
Payroll	9,285,455	9,151,074
Contracted Services	3,693,600	4,926,949
Supplies and Materials	9,326,384	9,594,701
Other Operating Costs	288,181	353,526
Capital Outlay	65,000	185,000
Total Expenditures	22,658,620	24,211,250
Excess (Deficiencies) of Revenue Over Expenditures	(1,046,161)	(2,061,219)

**Lewisville Independent School District
Debt Service Fund**

Tax Rate 0.413 0.437

	Adopted Budget 2012-13	Adopted Budget 2013-14
Revenues		
Local Revenues		
Current Property Tax Collections	\$ 95,908,784	\$ 106,626,847
Delinquent Property Tax Collections	500,000	250,000
Penalties and Interest	340,000	325,000
Interest Earnings	40,000	40,000
Federal Revenues		
Federal Program Revenues	526,109	480,338
Total Revenue	97,314,893	107,722,185
Expenditures		
Principal on Bonds	53,519,938	53,472,420
Interest on Bonds	45,003,945	54,054,125
Other Debt Service Fees	200,000	200,000
Total Expenditures	98,723,883	107,726,545
Excess(Deficiencies) Revenue over Expenditures	(1,408,990)	(4,360)