

Lewisville Independent School District
Combined Funds - General, Food Service, and Debt Service
Fiscal Year 2014-15 Adopted Budget

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt service Fund</u>
Revenues			
Property Tax Revenue	\$ 280,979,643	\$ -	\$ 117,674,042
Other Local Revenue	7,310,606	11,323,828	40,000
State Revenue	118,688,052	502,358	-
Federal Revenue	1,650,000	11,020,722	480,338
Total Revenue	<u>408,628,301</u>	<u>22,846,908</u>	<u>118,194,380</u>
Expenditures			
11 Instruction	271,685,453	-	-
12 Instructional Resources & Media Services	6,126,492	-	-
13 Curriculum & Staff Development	3,253,604	-	-
21 Instruction Leadership	8,038,428	-	-
23 School Leadership	27,341,455	-	-
31 Guidance, Counseling, & Evaluation Services	18,337,236	-	-
32 Social Work Services	103,813	-	-
33 Health Services	5,076,409	-	-
34 Student Transportation	10,815,508	-	-
35 Food Service	3,000	21,822,970	-
36 Cocurricular/Extracurricular Activities	9,863,657	-	-
41 General Administration	9,446,279	-	-
51 Plant Maintenance and Operations	37,847,550	2,761,925	-
52 Security and Monitoring Services	1,579,207	-	-
53 Data Processing Services	8,712,763	-	-
61 Community Services	5,661,339	-	-
71 Debt Service	-	-	118,136,447
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>427,340,193</u>	<u>24,584,895</u>	<u>118,136,447</u>
Excess (Deficiencies) of Revenue Over Expenditures	<u>(18,711,892)</u>	<u>(1,737,987)</u>	<u>57,933</u>

Lewisville Independent School District General Fund Revenue by Object

	Adopted Budget FY 13-14	Adopted Budget FY 14-15	Increase (Decrease)
Local Revenue			
5711 Current Tax Collections	\$ 254,655,672	\$ 278,679,643	\$ 24,023,971
5712 Delinquent Tax Collections	1,000,000	1,135,000	135,000
5719 Penalties and Interest	1,300,000	1,165,000	(135,000)
5739 Tuition and Fees Local Sources	4,814,806	4,995,840	181,034
5742 Interest Earnings	251,000	251,000	-
5743 Rent	352,184	348,554	(3,630)
5749 Other Rev from Local Sources	532,298	541,932	9,634
5752 Athletic Activity	664,500	664,500	-
5753 Extracurr Other than Athletics	136,700	138,780	2,080
5769 Misc Rev Intermediate Sources (JJAEP)	370,000	370,000	-
Total Local Revenue	264,077,160	288,290,249	24,213,089
State Revenue			
5811 Per Capita Apportionment	13,927,200	12,871,826	(1,055,374)
5812 Foundation Sch Prog Revenue	86,760,040	84,333,954	(2,426,086)
5829 State Prog Rev Dist by TEA	-	3,482,265	3,482,265
5831 TRS on Behalf	17,000,007	18,000,007	1,000,000
Total State Revenue	117,687,247	118,688,052	1,000,805
Federal Revenue			
5929 Federal Rev Dist by TEA	145,000	145,000	-
5931 School Health Related Services	-	500,000	500,000
5941 Impact Aid	750,000	750,000	-
5949 Federal Rev Dist by Fed Govt	255,000	255,000	-
Total Federal Revenue	1,150,000	1,650,000	500,000
Total Fund 199	\$ 382,914,407	\$ 408,628,301	\$ 25,713,894

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

	Adopted Budget 2013-14	Adopted Budget 2014-15	Percent Increase (Decrease)	Percent of Total
11 - Instruction				
6100 Payroll costs	\$247,416,766	\$258,302,959	4.40%	60.44%
6200 Purchased and contracted services	1,529,955	1,519,497	(0.68%)	0.36%
6300 Supplies and materials	5,558,280	11,452,352	106.04%	2.68%
6400 Other operating expenditures	409,382	410,645	0.31%	0.10%
6600 Capital outlay	42,000	-	(100.00%)	0.00%
Total Function 11	254,956,383	271,685,453	6.56%	63.58%
12 - Instructional resources and media				
6100 Payroll costs	5,214,566	5,445,547	4.43%	1.27%
6200 Purchased and contracted services	267,577	257,545	(3.75%)	0.06%
6300 Supplies and materials	418,465	419,415	0.23%	0.10%
6400 Other operating expenditures	3,085	3,985	29.17%	0.00%
Total Function 12	5,903,693	6,126,492	3.77%	1.43%
13 - Curriculum & Staff Development				
6100 Payroll costs	1,752,200	1,868,958	6.66%	0.44%
6200 Purchased and contracted services	582,207	677,879	16.43%	0.16%
6300 Supplies and materials	422,497	356,373	(15.65%)	0.08%
6400 Other operating expenditures	315,404	350,394	11.09%	0.08%
Total Function 13	3,072,308	3,253,604	5.90%	0.76%
21 - Instructional Leadership				
6100 Payroll costs	6,568,445	7,350,632	11.91%	1.72%
6200 Purchased and contracted services	302,672	336,900	11.31%	0.08%
6300 Supplies and materials	187,032	178,585	(4.52%)	0.04%
6400 Other operating expenditures	163,127	172,311	5.63%	0.04%
Total Function 21	7,221,276	8,038,428	11.32%	1.88%
23 - School Leadership				
6100 Payroll costs	25,500,674	26,781,872	5.02%	6.27%
6200 Purchased and contracted services	159,697	162,725	1.90%	0.04%
6300 Supplies and materials	216,562	205,393	(5.16%)	0.05%
6400 Other operating expenditures	170,990	191,465	11.97%	0.04%
Total Function 23	26,047,923	27,341,455	4.97%	6.40%
31 - Guidance, Counseling & Eval.				
6100 Payroll costs	16,673,531	17,654,503	5.88%	4.13%
6200 Purchased and contracted services	83,463	88,634	6.20%	0.02%
6300 Supplies and Materials	560,593	561,519	0.17%	0.13%
6400 Other operating expenditures	30,817	32,580	5.72%	0.01%
Total Function 31	17,348,404	18,337,236	5.70%	4.29%

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

	Adopted Budget 2013-14	Adopted Budget 2014-15	Percent Increase (Decrease)	Percent of Total
32 - Social Work Services				
6100 Payroll costs	100,274	103,813	3.53%	0.02%
Total Function 32	100,274	103,813	3.53%	0.02%
33 - Health Services				
6100 Payroll costs	4,569,662	4,930,194	7.89%	1.15%
6200 Purchased and contracted services	13,100	9,500	(27.48%)	0.00%
6300 Supplies and Materials	133,770	125,385	(6.27%)	0.03%
6400 Other operating expenditures	5,612	11,330	101.89%	0.00%
Total Function 33	4,722,144	5,076,409	7.50%	1.19%
34 - Student Transportation				
6200 Purchased and contracted services	10,823,556	10,815,508	(0.07%)	2.53%
Total Function 34	10,823,556	10,815,508	(0.07%)	2.53%
35 - Food Service				
6300 Supplies and Materials	-	3,000	n/a	0.00%
Total Function 35	-	3,000	n/a	0.00%
36 - Cocurricular/Extra curricular				
6100 Payroll costs	5,413,869	6,256,148	15.56%	1.46%
6200 Purchased and contracted services	512,423	501,273	(2.18%)	0.12%
6300 Supplies and Materials	1,018,592	1,116,461	9.61%	0.26%
6400 Other operating expenditures	2,008,903	1,989,775	(0.95%)	0.47%
Total Function 36	8,953,787	9,863,657	10.16%	2.31%
41 - General Administration				
6100 Payroll costs	6,494,347	6,723,020	3.52%	1.57%
6200 Purchased and contracted services	1,395,138	1,459,689	4.63%	0.34%
6300 Supplies and Materials	258,862	556,524	114.99%	0.13%
6400 Other operating expenditures	718,385	707,046	(1.58%)	0.17%
Total Function 41	8,866,732	9,446,279	6.54%	2.21%
51-Maintenance				
6100 Payroll Costs	7,332,625	7,585,056	3.44%	1.77%
6200 Purchased and contracted services	28,712,799	26,945,474	(6.16%)	6.31%
6300 Supplies and Materials	1,930,995	1,954,232	1.20%	0.46%
6400 Other operating expenditures	1,098,798	1,202,788	9.46%	0.28%
6600 Capital outlay	100,000	160,000	60.00%	0.04%
Total Function 51	39,175,217	37,847,550	(3.39%)	8.86%

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

	Adopted Budget 2013-14	Adopted Budget 2014-15	Percent Increase (Decrease)	Percent of Total
52 - Security & Monitoring				
6100 Payroll Costs	100,519	169,730	68.85%	0.04%
6200 Purchased and contracted services	1,094,315	1,286,276	17.54%	0.30%
6300 Supplies and Materials	16,925	93,201	450.67%	0.02%
6400 Other operating expenditures	4,500	5,000	11.11%	0.00%
6600 Capital outlay	-	25,000	n/a	0.01%
Total Function 52	1,216,259	1,579,207	29.84%	0.37%
53 - Data Processing				
6100 Payroll Costs	6,257,464	6,502,925	3.92%	1.52%
6200 Purchased and contracted services	1,637,853	1,886,040	15.15%	0.44%
6300 Supplies and Materials	262,850	237,900	(9.49%)	0.06%
6400 Other operating expenditures	85,898	85,898	0.00%	0.02%
Total Function 53	8,244,065	8,712,763	5.69%	2.04%
61 - Community Services				
6100 Payroll Costs	4,460,618	4,277,517	(4.10%)	1.00%
6200 Purchased and contracted services	579,359	574,859	(0.78%)	0.13%
6300 Supplies and Materials	197,762	313,021	58.28%	0.07%
6400 Other operating expenditures	468,866	495,942	5.77%	0.12%
Total Function 61	5,706,605	5,661,339	(0.79%)	1.32%
81 - Facilities Acquisition & Construction				
6600 Capital outlay	38,000	38,000	0.00%	0.01%
Total Function 81	38,000	38,000	0.00%	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%	0.68%
Total Function 99	2,900,000	2,900,000	0.00%	0.68%
Total Expenditures	\$ 405,806,626	\$ 427,340,193	5.31%	100.00%

Lewisville Independent School District
Expenditure Summary by Major Object
General Fund

	Adopted Budget	Adopted Budget	Percent	Percent
	2013-14	2014-15	Increase	of Total
	(Decrease)			
61XX Payroll costs	\$ 337,855,560	\$ 353,952,874	4.76%	82.83%
62XX Purchased & cont. serv.	50,894,114	49,721,799	(2.30%)	11.64%
63XX Supplies & Materials	11,183,185	17,573,361	57.14%	4.11%
64XX Other operating expend.	5,693,767	5,869,159	3.08%	1.37%
66XX Capital Outlay	180,000	223,000	23.89%	0.05%
Total Expenditures	\$ 405,806,626	\$ 427,340,193	5.31%	100.00%

**Lewisville Independent School District
Food Service Fund**

	Adopted Budget 2013-14	Adopted Budget 2014-15
Revenues		
Local Revenues		
5751 Food Service Activity	\$ 11,300,663	\$ 11,219,409
Other	139,450	104,419
Total Local Revenues	11,440,113	11,323,828
State Revenues		
5829 Program Revenue Distributed by TEA	102,358	102,358
5831 TRS on Behalf	375,000	400,000
Total State Revenues	477,358	502,358
Federal Revenue		
5921 Federal Breakfast Reimbursement	2,231,508	2,437,980
5922 Federal Lunch Reimbursement	7,029,119	7,574,049
5923 USDA Commodities	971,933	1,008,693
Total Federal Revenues	10,232,560	11,020,722
	-	-
Total Revenue	22,150,031	22,846,908
Expenditures		
Payroll	9,151,074	9,046,061
Contracted Services	4,926,949	5,118,078
Supplies and Materials	9,594,701	10,158,183
Other Operating Costs	353,526	197,573
Capital Outlay	185,000	65,000
Total Expenditures	24,211,250	24,584,895
Excess (Deficiencies) of Revenue Over Expenditures	(2,061,219)	(1,737,987)

**Lewisville Independent School District
Debt Service Fund**

Tax Rate *0.437* *0.437*

	Adopted Budget 2013-14	Adopted Budget 2014-15
Revenues		
Local Revenues		
Current Property Tax Collections	\$ 106,626,847	\$ 117,099,042
Delinquent Property Tax Collections	250,000	250,000
Penalties and Interest	325,000	325,000
Interest Earnings	40,000	40,000
Federal Revenues		
Federal Program Revenues	480,338	480,338
Total Revenue	107,722,185	118,194,380
Expenditures		
Principal on Bonds	53,472,420	48,348,841
Interest on Bonds	54,054,125	66,677,258
Other Debt Service Fees	200,000	3,110,348
Total Expenditures	107,726,545	118,136,447
Excess(Deficiencies) Revenue over Expenditures	(4,360)	57,933