

**Lewisville Independent School District**  
**Combined Funds - General, Food Service, and Debt Service**  
*Fiscal Year 2015-16 Adopted Budget*

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt service Fund</u>
<b>Revenues</b>			
Property Tax Revenue	\$ 308,400,584	\$ -	\$ 120,377,630
Other Local Revenue	8,528,129	11,096,145	40,000
State Revenue	111,199,624	509,534	1,875,638
Federal Revenue	2,472,000	11,635,258	487,703
<b>Total Revenue</b>	<u>430,600,337</u>	<u>23,240,937</u>	<u>122,780,971</u>
<b>Expenditures</b>			
11 Instruction	278,384,011	-	-
12 Instructional Resources & Media Services	6,373,262	-	-
13 Curriculum & Staff Development	4,273,859	-	-
21 Instruction Leadership	8,017,323	-	-
23 School Leadership	28,779,530	-	-
31 Guidance, Counseling, & Evaluation Services	19,596,939	-	-
32 Social Work Services	99,402	-	-
33 Health Services	5,039,621	-	-
34 Student Transportation	13,638,220	-	-
35 Food Service	-	22,235,173	-
36 Cocurricular/Extracurricular Activities	10,000,606	-	-
41 General Administration	9,864,810	-	-
51 Plant Maintenance and Operations	40,352,328	2,755,016	-
52 Security and Monitoring Services	2,018,054	-	-
53 Data Processing Services	9,117,222	-	-
61 Community Services	6,579,030	-	-
71 Debt Service	1,100,000	-	122,076,839
81 Facilities Acquisition and Construction	-	-	-
93 Payments to Fiscal Agents/Shared Service	210,000	-	-
95 Juvenile Justice Alternative Edu Program	200,000	-	-
99 Other Intergovernmental Charges	2,860,000	-	-
<b>Total Expenditures</b>	<u>446,504,217</u>	<u>24,990,189</u>	<u>122,076,839</u>
<b>Excess (Deficiencies) of Revenue Over Expenditures</b>	<u>(15,903,880)</u>	<u>(1,749,252)</u>	<u>704,132</u>
<b>Other Financing Resources ( Uses)</b>			
Other Resources	1,800,000	-	-
Other Uses	-	-	-
<b>Total Other Financing Resources (Uses)</b>	<u>1,800,000</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(14,103,880)</u>	<u>(1,749,252)</u>	<u>704,132</u>

## Lewisville Independent School District General Fund Revenue by Object

	Adopted Budget FY 14-15	Adopted Budget FY 15-16	Increase (Decrease)
<b>Local Revenue</b>			
5711 Current Tax Collections	\$ 278,679,643	\$ 304,235,584	\$ 25,555,941
5712 Delinquent Tax Collections	1,135,000	3,000,000	1,865,000
5719 Penalties and Interest	1,165,000	1,165,000	-
5739 Tuition and Fees Local Sources	4,995,840	5,582,033	586,193
5742 Interest Earnings	251,000	350,000	99,000
5743 Rent	348,554	342,654	(5,900)
5744 Revenue from Foundations	-	-	-
5745 Insurance Recovery	-	-	-
5749 Other Rev from Local Sources	541,932	870,192	328,260
5751 Food Service Activity	-	-	-
5752 Athletic Activity	664,500	750,050	85,550
5753 Extracurr Other than Athletics	138,780	129,200	(9,580)
5755 Enterprising Services Revenue	-	-	-
5759 Cocurricular Enterprising Services	-	-	-
5769 Misc Rev Intermediate Sources (JJAEP)	370,000	504,000	134,000
<b>Total Local Revenue</b>	<b>288,290,249</b>	<b>316,928,713</b>	<b>28,638,464</b>
<b>State Revenue</b>			
5811 Per Capita Apportionment	12,871,826	14,338,820	1,466,994
5812 Foundation Sch Prog Revenue	84,333,954	77,761,357	(6,572,597)
5829 State Prog Rev Dist by TEA	3,482,265	99,442	(3,382,823)
5831 TRS on Behalf	18,000,007	19,000,005	999,998
<b>Total State Revenue</b>	<b>118,688,052</b>	<b>111,199,624</b>	<b>(7,488,428)</b>
<b>Federal Revenue</b>			
5929 Federal Rev Dist by TEA	145,000	217,000	72,000
5931 School Health Related Services	500,000	2,000,000	1,500,000
5941 Impact Aid	750,000	-	(750,000)
5949 Federal Rev Dist by Fed Govt	255,000	255,000	-
<b>Total Federal Revenue</b>	<b>1,650,000</b>	<b>2,472,000</b>	<b>822,000</b>
<b>Other Resources</b>			
7912 Sale of Real Property	-	-	-
7913 Proceeds from Capital Leases	-	1,800,000	1,800,000
<b>Total Other Resources</b>	<b>-</b>	<b>1,800,000</b>	<b>1,800,000</b>
<b>Total General Fund Revenue</b>	<b>\$ 408,628,301</b>	<b>\$ 432,400,337</b>	<b>\$ 23,772,036</b>

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

	<b>General Fund Adopted Budget 2014-15</b>	<b>General Fund Adopted Budget 2015-16</b>	<b>Percent Increase (Decrease)</b>	<b>Percent of Total</b>
<b>11 - Instruction</b>				
6100 Payroll costs	\$258,302,959	\$268,282,318	3.86%	60.09%
6200 Purchased and contracted services	1,519,497	1,670,027	9.91%	0.37%
6300 Supplies and materials	11,452,352	7,972,473	(30.39%)	1.79%
6400 Other operating expenditures	410,645	457,543	11.42%	0.10%
6600 Capital outlay	-	1,650	#DIV/0!	0.00%
<b>Total Function 11</b>	<b>271,685,453</b>	<b>278,384,011</b>	<b>2.47%</b>	<b>62.35%</b>
<b>12 - Instructional resources and media</b>				
6100 Payroll costs	5,445,547	5,673,832	4.19%	1.27%
6200 Purchased and contracted services	257,545	263,673	2.38%	0.06%
6300 Supplies and materials	419,415	430,422	2.62%	0.10%
6400 Other operating expenditures	3,985	5,335	33.88%	0.00%
<b>Total Function 12</b>	<b>6,126,492</b>	<b>6,373,262</b>	<b>4.03%</b>	<b>1.43%</b>
<b>13 - Curriculum &amp; Staff Development</b>				
6100 Payroll costs	1,868,958	2,886,053	54.42%	0.65%
6200 Purchased and contracted services	677,879	657,740	(2.97%)	0.15%
6300 Supplies and materials	356,373	306,578	(13.97%)	0.07%
6400 Other operating expenditures	350,394	423,488	20.86%	0.09%
<b>Total Function 13</b>	<b>3,253,604</b>	<b>4,273,859</b>	<b>31.36%</b>	<b>0.96%</b>
<b>21 - Instructional Leadership</b>				
6100 Payroll costs	7,350,632	7,324,046	(0.36%)	1.64%
6200 Purchased and contracted services	336,900	336,309	(0.18%)	0.08%
6300 Supplies and materials	178,585	180,690	1.18%	0.04%
6400 Other operating expenditures	172,311	176,278	2.30%	0.04%
<b>Total Function 21</b>	<b>8,038,428</b>	<b>8,017,323</b>	<b>(0.26%)</b>	<b>1.80%</b>
<b>23 - School Leadership</b>				
6100 Payroll costs	26,781,872	28,209,481	5.33%	6.32%
6200 Purchased and contracted services	162,725	125,586	(22.82%)	0.03%
6300 Supplies and materials	205,393	248,444	20.96%	0.06%
6400 Other operating expenditures	191,465	196,019	2.38%	0.04%
<b>Total Function 23</b>	<b>27,341,455</b>	<b>28,779,530</b>	<b>5.26%</b>	<b>6.45%</b>
<b>31 - Guidance, Counseling &amp; Eval.</b>				
6100 Payroll costs	17,654,503	19,012,302	7.69%	4.26%
6200 Purchased and contracted services	88,634	83,704	(5.56%)	0.02%
6300 Supplies and Materials	561,519	469,358	(16.41%)	0.11%
6400 Other operating expenditures	32,580	31,575	(3.08%)	0.01%
<b>Total Function 31</b>	<b>18,337,236</b>	<b>19,596,939</b>	<b>6.87%</b>	<b>4.39%</b>

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

	<b>General Fund Adopted Budget 2014-15</b>	<b>General Fund Adopted Budget 2015-16</b>	<b>Percent Increase (Decrease)</b>	<b>Percent of Total</b>
<b>32 - Social Work Services</b>				
6100 Payroll costs	103,813	96,402	(7.14%)	0.02%
6300 Supplies and Materials	-	3,000	#DIV/0!	0.00%
<b>Total Function 32</b>	<b>103,813</b>	<b>99,402</b>	<b>(4.25%)</b>	<b>0.02%</b>
<b>33 - Health Services</b>				
6100 Payroll costs	4,930,194	4,893,250	(0.75%)	1.10%
6200 Purchased and contracted services	9,500	9,600	1.05%	0.00%
6300 Supplies and Materials	125,385	125,431	0.04%	0.03%
6400 Other operating expenditures	11,330	11,340	0.09%	0.00%
<b>Total Function 33</b>	<b>5,076,409</b>	<b>5,039,621</b>	<b>(0.72%)</b>	<b>1.13%</b>
<b>34 - Student Transportation</b>				
6200 Purchased and contracted services	10,815,508	13,638,220	26.10%	3.05%
<b>Total Function 34</b>	<b>10,815,508</b>	<b>13,638,220</b>	<b>26.10%</b>	<b>3.05%</b>
<b>35 - Food Service</b>				
6300 Supplies and Materials	3,000	-	(100.00%)	0.00%
<b>Total Function 35</b>	<b>3,000</b>	<b>-</b>	<b>(100.00%)</b>	<b>0.00%</b>
<b>36 - Cocurricular/Extra curricular</b>				
6100 Payroll costs	6,256,148	6,442,751	2.98%	1.44%
6200 Purchased and contracted services	501,273	556,821	11.08%	0.12%
6300 Supplies and Materials	1,116,461	1,048,700	(6.07%)	0.23%
6400 Other operating expenditures	1,989,775	1,952,334	(1.88%)	0.44%
<b>Total Function 36</b>	<b>9,863,657</b>	<b>10,000,606</b>	<b>1.39%</b>	<b>2.24%</b>
<b>41 - General Administration</b>				
6100 Payroll costs	6,723,020	7,179,386	6.79%	1.61%
6200 Purchased and contracted services	1,459,689	1,507,701	3.29%	0.34%
6300 Supplies and Materials	556,524	480,550	(13.65%)	0.11%
6400 Other operating expenditures	707,046	697,173	(1.40%)	0.16%
<b>Total Function 41</b>	<b>9,446,279</b>	<b>9,864,810</b>	<b>4.43%</b>	<b>2.21%</b>
<b>51-Maintenance</b>				
6100 Payroll Costs	7,585,056	7,533,868	(0.67%)	1.69%
6200 Purchased and contracted services	26,945,474	29,497,305	9.47%	6.61%
6300 Supplies and Materials	1,954,232	2,020,967	3.41%	0.45%
6400 Other operating expenditures	1,202,788	1,105,188	(8.11%)	0.25%
6600 Capital outlay	160,000	195,000	21.88%	0.04%
<b>Total Function 51</b>	<b>37,847,550</b>	<b>40,352,328</b>	<b>6.62%</b>	<b>9.04%</b>

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

	<b>General Fund Adopted Budget 2014-15</b>	<b>General Fund Adopted Budget 2015-16</b>	<b>Percent Increase (Decrease)</b>	<b>Percent of Total</b>
<b>52 - Security &amp; Monitoring</b>				
6100 Payroll Costs	169,730	639,075	276.52%	0.14%
6200 Purchased and contracted services	1,286,276	1,170,811	(8.98%)	0.26%
6300 Supplies and Materials	93,201	144,668	55.22%	0.03%
6400 Other operating expenditures	5,000	23,500	370.00%	0.01%
6600 Capital outlay	25,000	40,000	60.00%	0.01%
<b>Total Function 52</b>	<b>1,579,207</b>	<b>2,018,054</b>	<b>27.79%</b>	<b>0.45%</b>
<b>53 - Data Processing</b>				
6100 Payroll Costs	6,502,925	6,926,728	6.52%	1.55%
6200 Purchased and contracted services	1,886,040	1,873,946	(0.64%)	0.42%
6300 Supplies and Materials	237,900	230,650	(3.05%)	0.05%
6400 Other operating expenditures	85,898	85,898	0.00%	0.02%
<b>Total Function 53</b>	<b>8,712,763</b>	<b>9,117,222</b>	<b>4.64%</b>	<b>2.04%</b>
<b>61 - Community Services</b>				
6100 Payroll Costs	4,277,517	5,048,507	18.02%	1.13%
6200 Purchased and contracted services	574,859	530,159	(7.78%)	0.12%
6300 Supplies and Materials	313,021	453,079	44.74%	0.10%
6400 Other operating expenditures	495,942	547,285	10.35%	0.12%
<b>Total Function 61</b>	<b>5,661,339</b>	<b>6,579,030</b>	<b>16.21%</b>	<b>1.47%</b>
<b>71 - Debt Service</b>				
6500 Debt Service	-	1,100,000	0.00%	0.25%
<b>Total Function 81</b>	<b>-</b>	<b>1,100,000</b>	<b>#DIV/0!</b>	<b>0.25%</b>
<b>81 - Facilities Acquisition &amp; Construction</b>				
6600 Capital outlay	38,000	-	0.00%	0.00%
<b>Total Function 81</b>	<b>38,000</b>	<b>-</b>	<b>(100.00%)</b>	<b>0.00%</b>
<b>93 - Payments to Fiscal Agent Shared Service</b>				
6400 Other Operating Expenditures	210,000	210,000	0.00%	0.05%
<b>Total Function 93</b>	<b>210,000</b>	<b>210,000</b>	<b>0.00%</b>	<b>0.05%</b>
<b>95 - Juvenile Justice Alternative Ed Program</b>				
6200 Purchased and contracted services	300,000	200,000	(33.33%)	0.04%
<b>Total Function 95</b>	<b>300,000</b>	<b>200,000</b>	<b>(33.33%)</b>	<b>0.04%</b>
<b>99 - Other Intergovernmental Charges</b>				
6200 Purchased and contracted services	2,900,000	2,860,000	(1.38%)	0.64%
<b>Total Function 99</b>	<b>2,900,000</b>	<b>2,860,000</b>	<b>(1.38%)</b>	<b>0.64%</b>
<b>Total Expenditures</b>	<b>\$ 427,340,193</b>	<b>\$ 446,504,217</b>	<b>4.48%</b>	<b>100.00%</b>

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

	<b>General Fund Adopted Bdgt 2014-15</b>	<b>General Fund Adopted Budget 2015-16</b>	<b>Percent Increase (Decrease)</b>	<b>Percent of Total</b>
61XX Payroll costs	\$ 353,952,874	\$ 370,147,999	4.58%	82.90%
62XX Purchased & cont. serv.	49,721,799	54,981,602	10.58%	12.31%
63XX Supplies & Materials	17,573,361	14,115,010	(19.68%)	3.16%
64XX Other operating expend.	5,869,159	5,922,956	0.92%	1.33%
65XX Debt Service	-	1,100,000	n/a	0.25%
66XX Capital Outlay	223,000	236,650	6.12%	0.05%
<b>Total Expenditures</b>	<b>\$ 427,340,193</b>	<b>\$ 446,504,217</b>	<b>7.56%</b>	<b>100.00%</b>

**Lewisville Independent School District  
Food Service Fund**

	<b>Adopted Budget 2014-15</b>	<b>Adopted Budget 2015-16</b>
<b>Revenues</b>		
<b>Local Revenues</b>		
5751 Food Service Activity	\$ 11,219,409	\$ 11,000,383
Other	104,419	95,762
<b>Total Local Revenues</b>	<b>11,323,828</b>	<b>11,096,145</b>
<b>State Revenues</b>		
5829 Program Revenue Distributed by TEA	102,358	104,534
5831 TRS on Behalf	400,000	405,000
<b>Total State Revenues</b>	<b>502,358</b>	<b>509,534</b>
<b>Federal Revenue</b>		
5921 Federal Breakfast Reimbursement	2,437,980	2,693,028
5922 Federal Lunch Reimbursement	7,574,049	7,964,468
5923 USDA Commodities	1,008,693	977,762
<b>Total Federal Revenues</b>	<b>11,020,722</b>	<b>11,635,258</b>
	-	-
<b>Total Revenues</b>	<b>22,846,908</b>	<b>23,240,937</b>
<b>Expenditures</b>		
Payroll	9,046,061	9,200,378
Contracted Services	5,118,078	5,212,495
Supplies and Materials	10,158,183	10,331,793
Other Operating Costs	197,573	180,523
Capital Outlay	65,000	65,000
<b>Total Expenditures</b>	<b>24,584,895</b>	<b>24,990,189</b>
<b>Excess (Deficiencies) of Revenues Over Expenditures</b>	<b>(1,737,987)</b>	<b>(1,749,252)</b>

**Lewisville Independent School District  
Debt Service Fund**

*Tax Rate* *0.437* *0.410*

	<b>Adopted Budget 2014-15</b>	<b>Adopted Budget 2015-16</b>
<b>Revenues</b>		
<b>Local Revenues</b>		
Current Property Tax Collections	\$ 117,099,042	\$ 119,552,630
Delinquent Property Tax Collections	250,000	500,000
Penalties and Interest	325,000	325,000
Interest Earnings	40,000	40,000
<b>State Revenues</b>		
Foundation School Prog Revenue	-	1,875,638
<b>Federal Revenues</b>		
Federal Program Revenues	480,338	487,703
<b>Total Revenues</b>	118,194,380	122,780,971
<b>Expenditures</b>		
Principal on Bonds	48,348,841	50,941,452
Interest on Bonds	66,677,258	70,935,387
Other Debt Service Fees	3,110,348	200,000
<b>Total Expenditures</b>	118,136,447	122,076,839
 <b>Excess(Deficiencies)</b>		
<b>Revenue over Expenditures</b>	57,933	704,132