



Lewisville Independent School District

Adopted Budget

For The

2017-2018

Fiscal Year

(Fiscal Year Ending August 31, 2018)

**Adopted by Board of School Trustees
August 28, 2017**

Lewisville Independent School District
Combined Funds - General, Food Service, and Debt Service
Fiscal Year 2017-18 Adopted Budget

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt service Fund</u>
Revenues			
Property Tax Revenue	\$ 372,557,814	\$ -	\$ 130,058,891
Other Local Revenue	13,449,551	11,697,381	250,000
State Revenue	65,215,492	109,688	1,603,758
Federal Revenue	5,698,900	12,480,281	490,334
Total Revenue	<u>456,921,757</u>	<u>24,287,350</u>	<u>132,402,983</u>
Expenditures			
11 Instruction	287,774,415	-	-
12 Instructional Resources & Media Services	6,441,033	-	-
13 Curriculum & Staff Development	2,699,563	-	-
21 Instruction Leadership	9,900,368	-	-
23 School Leadership	30,351,269	-	-
31 Guidance, Counseling, & Evaluation Services	20,751,429	-	-
32 Social Work Services	101,519	-	-
33 Health Services	5,431,299	-	-
34 Student Transportation	15,183,118	-	-
35 Food Service	34,134	22,839,478	-
36 Cocurricular/Extracurricular Activities	10,229,027	-	-
41 General Administration	10,739,698	-	-
51 Plant Maintenance and Operations	41,085,833	1,053,031	-
52 Security and Monitoring Services	2,001,809	-	-
53 Data Processing Services	11,392,189	-	-
61 Community Services	7,942,293	-	-
71 Debt Service	658,426	-	131,375,817
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	2,949,800	-	-
Total Expenditures	<u>466,077,222</u>	<u>23,892,509</u>	<u>131,375,817</u>
Excess (Deficiencies) of Revenue			
Over Expenditures	<u>(9,155,465)</u>	<u>394,841</u>	<u>1,027,166</u>
Other Financing Resources (Uses)			
Other Resources	-	-	-
Other Uses	(500,000)	-	-
Total Other Financing Resources (Uses)	<u>(500,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (9,655,465)</u>	<u>\$ 394,841</u>	<u>\$ 1,027,166</u>



Supporting Schedules For

Adopted Budget

For The

2017-2018

Fiscal Year

(Fiscal Year Ending August 31, 2018)

**Lewisville Independent School District
General Fund**

	FY 2015-16 Audited	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18	Change from 2016-17 Adopted Budget to 2017-18 Adopted Budget
Revenues				
Property Tax Revenue	\$ 305,997,383	\$ 336,883,842	\$ 372,557,814	\$ 35,673,972
Other Local Revenue	10,635,871	16,801,496	13,449,551	(3,351,945)
State Revenue	117,970,990	91,367,995	65,215,492	(26,152,503)
Federal Revenue	6,826,030	6,202,700	5,698,900	(503,800)
Total Revenue	441,430,274	451,256,033	456,921,757	5,665,724
Expenditures				
11 Instruction	273,010,402	287,726,844	287,774,415	47,571
12 Instructional Resources & Media Services	6,294,498	6,451,782	6,441,033	(10,749)
13 Curriculum & Staff Development	2,990,389	2,706,334	2,699,563	(6,771)
21 Instruction Leadership	8,508,390	9,435,066	9,900,368	465,302
23 School Leadership	29,312,659	29,769,475	30,351,269	581,794
31 Guidance, Counseling, & Evaluation Services	19,396,154	20,061,016	20,751,429	690,413
32 Social Work Services	103,140	102,384	101,519	(865)
33 Health Services	5,083,910	5,291,755	5,431,299	139,544
34 Student Transportation	14,162,770	15,055,205	15,183,118	127,913
35 Food Service	4,188	-	34,134	34,134
36 Cocurricular/Extracurricular Activities	10,101,436	10,196,647	10,229,027	32,380
41 General Administration	9,246,319	10,548,469	10,739,698	191,229
51 Plant Maintenance and Operations	36,752,856	39,366,003	41,085,833	1,719,830
52 Security and Monitoring Services	1,927,559	2,018,816	2,001,809	(17,007)
53 Data Processing Services	9,912,375	10,408,279	11,392,189	983,910
61 Community Services	5,889,510	6,687,599	7,942,293	1,254,694
71 Debt Service	658,425	1,100,000	658,426	(441,574)
81 Facilities Acquisition and Construction	222,583	-	-	-
93 Payments to Fiscal Agents/Shared Service	98,460	210,000	210,000	-
95 Juvenile Justice Alternative Edu Program	83,927	200,000	200,000	-
99 Other Intergovernmental Charges	2,783,812	2,952,800	2,949,800	(3,000)
Total Expenditures	436,543,762	460,288,474	466,077,222	5,788,748
Excess(Deficiencies)				
Revenue over Expenditures	4,886,512	(9,032,441)	(9,155,465)	(123,024)
Other Financing Resources (Uses)				
Other Resources	115,671	1,800,000	-	(1,800,000)
Other Uses	(1,700,000)	(1,700,000)	(500,000)	1,200,000
Total Other Financing Resources (Uses)	(1,584,329)	100,000	(500,000)	(600,000)
Net Change in Fund Balance	\$ 3,302,183	\$ (8,932,441)	\$ (9,655,465)	\$ (723,024)
Fund Balance, beginning, 9/1	155,368,910	158,671,093	162,671,093	
Fund Balance, ending, 8/31	\$ 158,671,093	\$ 149,738,652	\$ 153,015,628	

Lewisville Independent School District General Fund Revenue by Object

	FY 2015-16 Audited	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18	Change from 2016-17 Adopted Budget to 2017-18 Adopted Budget
Local Revenue				
5711 Current Tax Collections	\$ 301,641,053	\$ 332,383,842	\$ 368,057,814	\$ 35,673,972
5712 Delinquent Tax Collections	2,703,651	2,500,000	2,500,000	-
5719 Penalties and Interest	1,652,679	2,000,000	2,000,000	-
5739 Tuition and Fees Local Sources	6,042,092	6,382,395	6,723,070	340,675
5742 Interest Earnings	864,068	900,000	1,595,000	695,000
5743 Rent	762,508	842,654	864,884	22,230
5744 Revenue from Foundations	2,064	-	-	-
5745 Insurance Recovery	-	-	-	-
5749 Other Rev from Local Sources	1,481,608	7,067,304	2,563,304	(4,504,000)
5751 Food Service Activity	-	-	-	-
5752 Athletic Activity	891,942	983,543	1,086,693	103,150
5753 Extracurr Other than Athletics	121,768	120,600	111,600	(9,000)
5755 Enterprising Services Revenue	-	-	-	-
5759 Cocurricular Enterprising Services	-	-	-	-
5769 Misc Rev Intermediate Sources (JJAEP)	469,822	505,000	505,000	-
Total Local Revenue	316,633,254	353,685,338	386,007,365	32,322,027
State Revenue				
5811 Per Capita Apportionment	9,083,207	12,987,697	10,026,700	(2,960,997)
5812 Foundation Sch Prog Revenue	88,674,667	57,076,794	31,426,950	(25,649,844)
5829 State Prog Rev Dist by TEA	114,087	111,000	111,000	-
5831 TRS on Behalf	20,099,029	21,192,504	23,650,842	2,458,338
Total State Revenue	117,970,990	91,367,995	65,215,492	(26,152,503)
Federal Revenue				
5929 Federal Rev Dist by TEA	230,372	227,700	223,900	(3,800)
5931 School Health Related Services	2,608,736	2,700,000	2,700,000	-
5941 Impact Aid	3,672,396	3,000,000	2,500,000	(500,000)
5949 Federal Rev Dist by Fed Govt	314,526	275,000	275,000	-
Total Federal Revenue	6,826,030	6,202,700	5,698,900	(503,800)
Other Resources				
7912 Sale of Real Property	-	-	-	-
7913 Proceeds from Capital Leases	-	1,800,000	-	(1,800,000)
7915 Operating Transfers In	-	-	-	-
Total Other Resources	-	1,800,000	-	(1,800,000)
Total Fund 199	\$ 441,430,273	\$ 453,056,033	\$ 456,921,757	\$ 3,865,724

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

	General Fund Adopted Budget 2016-17	General Fund Adopted Budget 2017-18	Percent Increase (Decrease)	Percent of Total
11 - Instruction				
6100 Payroll costs	\$ 276,666,429	\$ 277,212,698	0.20%	59.48%
6200 Purchased and contracted services	1,560,248	1,745,438	11.87%	0.37%
6300 Supplies and materials	9,016,449	8,373,533	(7.13%)	1.80%
6400 Other operating expenditures	483,568	441,596	(8.68%)	0.09%
6600 Capital outlay	150	1,150	666.67%	0.00%
Total Function 11	287,726,844	287,774,415	0.02%	61.74%
12 - Instructional resources and media				
6100 Payroll costs	5,776,656	5,760,648	(0.28%)	1.24%
6200 Purchased and contracted services	270,184	273,689	1.30%	0.06%
6300 Supplies and materials	400,737	403,176	0.61%	0.09%
6400 Other operating expenditures	4,205	3,520	(16.29%)	0.00%
Total Function 12	6,451,782	6,441,033	(0.17%)	1.38%
13 - Curriculum & Staff Development				
6100 Payroll costs	1,590,460	1,545,744	(2.81%)	0.33%
6200 Purchased and contracted services	470,182	465,333	(1.03%)	0.10%
6300 Supplies and materials	221,616	279,128	25.95%	0.06%
6400 Other operating expenditures	424,076	409,358	(3.47%)	0.09%
Total Function 13	2,706,334	2,699,563	(0.25%)	0.58%
21 - Instructional Leadership				
6100 Payroll costs	8,723,913	9,165,745	5.06%	1.97%
6200 Purchased and contracted services	334,422	336,765	0.70%	0.07%
6300 Supplies and materials	200,293	221,906	10.79%	0.05%
6400 Other operating expenditures	176,438	175,952	(0.28%)	0.04%
Total Function 21	9,435,066	9,900,368	4.93%	2.12%
23 - School Leadership				
6100 Payroll costs	29,174,557	29,782,531	2.08%	6.39%
6200 Purchased and contracted services	109,184	132,382	21.25%	0.03%
6300 Supplies and materials	278,824	247,712	(11.16%)	0.05%
6400 Other operating expenditures	206,910	188,644	(8.83%)	0.04%
Total Function 23	29,769,475	30,351,269	1.95%	6.51%
31 - Guidance, Counseling & Eval.				
6100 Payroll costs	19,477,117	20,058,337	2.98%	4.30%
6200 Purchased and contracted services	82,797	91,969	11.08%	0.02%
6300 Supplies and Materials	469,139	550,018	17.24%	0.12%
6400 Other operating expenditures	31,963	51,105	59.89%	0.01%
Total Function 31	20,061,016	20,751,429	3.44%	4.45%

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

	General Fund Adopted Budget 2016-17	General Fund Adopted Budget 2017-18	Percent Increase (Decrease)	Percent of Total
32 - Social Work Services				
6100 Payroll costs	\$ 99,384	\$ 98,519	(0.87%)	0.02%
6300 Supplies and Materials	3,000	3,000	0.00%	0.00%
Total Function 32	102,384	101,519	(0.84%)	0.02%
33 - Health Services				
6100 Payroll costs	5,139,476	5,278,209	2.70%	1.13%
6200 Purchased and contracted services	9,600	8,600	(10.42%)	0.00%
6300 Supplies and Materials	130,462	127,613	(2.18%)	0.03%
6400 Other operating expenditures	12,217	16,877	38.14%	0.00%
Total Function 33	5,291,755	5,431,299	2.64%	1.17%
34 - Student Transportation				
6100 Payroll costs	-	34,128	100.00%	0.01%
6200 Purchased and contracted services	15,055,205	15,148,990	0.62%	3.25%
Total Function 34	15,055,205	15,183,118	0.85%	3.26%
35 - Food Service				
6100 Payroll costs	-	34,134	100.00%	0.01%
Total Function 35	-	34,134	100.00%	0.01%
36 - Cocurricular/Extra curricular				
6100 Payroll costs	6,545,565	6,513,135	(0.50%)	1.40%
6200 Purchased and contracted services	639,885	626,270	(2.13%)	0.13%
6300 Supplies and Materials	1,066,018	1,046,372	(1.84%)	0.22%
6400 Other operating expenditures	1,945,179	2,043,250	5.04%	0.44%
Total Function 36	10,196,647	10,229,027	0.32%	2.19%
41 - General Administration				
6100 Payroll costs	7,673,260	7,905,696	3.03%	1.70%
6200 Purchased and contracted services	1,609,952	1,626,008	1.00%	0.35%
6300 Supplies and Materials	408,150	417,250	2.23%	0.09%
6400 Other operating expenditures	857,107	790,744	(7.74%)	0.17%
Total Function 41	10,548,469	10,739,698	1.81%	2.30%
51-Maintenance				
6100 Payroll Costs	7,941,361	8,439,716	6.28%	1.81%
6200 Purchased and contracted services	27,559,987	28,781,692	4.43%	6.18%
6300 Supplies and Materials	2,473,467	2,468,687	(0.19%)	0.53%
6400 Other operating expenditures	1,106,188	1,110,738	0.41%	0.24%
6600 Capital outlay	285,000	285,000	0.00%	0.06%
Total Function 51	39,366,003	41,085,833	4.37%	8.82%

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

	General Fund Adopted Budget 2016-17	General Fund Adopted Budget 2017-18	Percent Increase (Decrease)	Percent of Total
52 - Security & Monitoring				
6100 Payroll Costs	\$ 605,730	\$ 773,734	27.74%	0.17%
6200 Purchased and contracted services	1,241,661	1,101,025	(11.33%)	0.24%
6300 Supplies and Materials	125,725	111,700	(11.16%)	0.02%
6400 Other operating expenditures	21,700	15,350	(29.26%)	0.00%
6600 Capital outlay	24,000	-	(100.00%)	0.00%
Total Function 52	2,018,816	2,001,809	(0.84%)	0.43%
53 - Data Processing				
6100 Payroll Costs	7,382,810	7,385,826	0.04%	1.58%
6200 Purchased and contracted services	2,647,371	3,621,815	36.81%	0.78%
6300 Supplies and Materials	261,800	268,050	2.39%	0.06%
6400 Other operating expenditures	116,298	116,498	0.17%	0.02%
Total Function 53	10,408,279	11,392,189	9.45%	2.44%
61 - Community Services				
6100 Payroll Costs	5,158,830	6,486,710	25.74%	1.39%
6200 Purchased and contracted services	621,994	511,994	(17.69%)	0.11%
6300 Supplies and Materials	372,806	385,241	3.34%	0.08%
6400 Other operating expenditures	533,969	558,348	4.57%	0.12%
Total Function 61	6,687,599	7,942,293	18.76%	1.70%
71 - Debt Service				
6500 Debt Service	1,100,000	658,426	(40.14%)	0.14%
Total Function 71	1,100,000	658,426	(40.14%)	0.14%
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	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	2,952,800	2,949,800	(0.10%)	0.63%
Total Function 99	2,952,800	2,949,800	(0.10%)	0.63%
Total Expenditures	\$ 460,288,474	\$ 466,077,222	1.26%	100.00%

Lewisville Independent School District
Expenditure Summary by Major Object

	General Fund Audited 2015-16	General Fund Adopted Budget 2016-17	General Fund Adopted Budget 2017-18	Percent Increase (Decrease)	Percent of Total
61XX Payroll costs	\$ 366,251,963	\$ 381,955,548	\$ 386,475,510	1.18%	82.92%
62XX Purchased & cont. serv.	51,405,880	55,365,472	57,621,770	4.08%	12.36%
63XX Supplies & Materials	12,143,035	15,428,486	14,903,386	(3.40%)	3.20%
64XX Other operating expend.	5,306,700	6,129,818	6,109,555	(0.33%)	1.31%
65XX Debt Service	658,425	1,100,000	658,426	(40.14%)	0.14%
66XX Capital Outlay	777,759	309,150	308,575	(0.19%)	0.07%
Total Expenditures	\$ 436,543,762	\$ 460,288,474	\$ 466,077,222	1.26%	100.00%

**Lewisville Independent School District
Food Service Fund**

	Audited 2015-16	Adopted Budget 2016-17	Adopted Budget 2017-18
Revenues			
Local Revenues			
5751 Food Service Activity	\$ 10,746,006	\$ 11,267,854	\$ 11,603,101
Other	94,280	288,449	94,280
Total Local Revenues	10,840,286	11,556,303	11,697,381
State Revenues			
5829 Program Revenue Distributed by TEA	109,668	104,208	109,688
5831 TRS on Behalf	-	-	-
Total State Revenues	109,668	104,208	109,688
Federal Revenue			
5921 Federal Breakfast Reimbursement	2,670,731	2,725,036	2,682,078
5922 Federal Lunch Reimbursement	8,383,694	8,374,075	8,282,835
5923 USDA Commodities	1,325,754	1,016,966	1,515,368
Total Federal Revenues	12,380,179	12,116,077	12,480,281
Total Revenue	23,330,133	23,776,588	24,287,350
Expenditures			
Payroll	8,296,761	9,772,366	9,150,017
Contracted Services	5,008,483	4,780,790	3,857,721
Supplies and Materials	10,226,816	10,582,597	10,680,799
Other Operating Costs	151,309	196,338	183,972
Capital Outlay	13,852	65,000	20,000
Total Expenditures	23,697,221	25,397,091	23,892,509
Excess(Deficiencies)			
Revenue over Expenditures	(367,088)	(1,620,503)	394,841
Other Financing Resources (Uses)			
Other Resources	1,700,000	1,700,000	-
Other Uses	-	-	-
Total Other Financing Resources (Uses)	1,700,000	1,700,000	-
Excess (Deficiencies) of Revenue Over Expenditures	1,332,912	79,497	394,841
Fund Balance, beginning, 9/1	1,162,731	2,495,643	2,575,140
Fund Balance, ending, 8/31	\$ 2,495,643	\$ 2,575,140	\$ 2,969,981

**Lewisville Independent School District
Debt Service Fund**

Adopted Tax Rate 0.43673 0.38000 0.36750

	Audited 2015-16	Adopted Budget 2016-17	Adopted Budget 2017-18
Revenues			
Local Revenues			
Current Property Tax Collections	\$ 126,623,380	\$ 122,293,111	\$ 130,058,891
Delinquent Property Tax Collections	1,080,404	500,000	100,000
Penalties and Interest	577,828	325,000	100,000
Interest Earnings	291,079	50,000	50,000
State Revenues			
Foundation School Prog Revenue	2,196,351	2,292,127	1,603,758
Federal Revenues			
Federal Program Revenues	490,333	490,334	490,334
Total Revenue	131,259,375	125,950,572	132,402,983
Expenditures			
Principal on Bonds	55,146,452	59,043,385	74,855,515
Interest on Bonds	65,722,813	57,939,385	56,320,302
Other Debt Service Fees	131,015,056	200,000	200,000
Total Expenditures	251,884,321	117,182,770	131,375,817
Excess(Deficiencies)			
Revenue over Expenditures	(120,624,946)	8,767,802	1,027,166
Other Financing Resources (Uses)			
Other Resources	394,482,550	-	-
Other Uses	270,714,408	8,267,336	-
Total Other Financing Resources (Uses)	123,768,142	(8,267,336)	-
Excess (Deficiencies) of Revenue and Other Financial Resources Over Expenditures and Other Financial Uses			
	3,143,196	500,466	1,027,166
Fund Balance, beginning, 9/1	26,268,608	29,411,804	29,912,270
Fund Balance, ending, 8/31	\$ 29,411,804	\$ 29,912,270	\$ 30,939,436