



Lewisville Independent School District

Adopted Budget

For The

2019-2020

Fiscal Year

(Fiscal Year Ending August 31, 2020)

**Adopted by Board of School Trustees
August 26, 2019**

Lewisville Independent School District
Combined Funds - General, Food Service, and Debt Service
Adopted Budget for the Fiscal Year Ending August 31, 2020

	General Fund	Food Service Fund	Debt Service Fund
Revenues			
Property Tax Revenue	\$ 412,745,478	\$ -	\$ 154,670,322
Other Local Revenue	15,624,315	11,377,172	700,000
State Revenue	54,426,648	113,089	-
Federal Revenue	6,699,000	13,834,076	493,490
Total Revenues	489,495,441	25,324,337	155,863,812
Expenditures			
11 Instruction	293,273,194	-	-
12 Instructional Resources & Media Services	6,465,934	-	-
13 Curriculum & Staff Development	2,414,835	-	-
21 Instruction Leadership	11,003,797	-	-
23 School Leadership	31,911,220	-	-
31 Guidance, Counseling, & Evaluation Services	23,375,391	-	-
32 Social Work Services	238,327	-	-
33 Health Services	5,594,606	-	-
34 Student Transportation	16,090,184	-	-
35 Food Service	36,646	24,244,616	-
36 Cocurricular/Extracurricular Activities	12,216,127	-	-
41 General Administration	11,153,664	-	-
51 Plant Maintenance and Operations	43,425,543	1,079,721	-
52 Security and Monitoring Services	3,368,639	-	-
53 Data Processing Services	12,184,537	-	-
61 Community Services	8,804,966	-	-
71 Debt Service	-	-	148,061,520
81 Facilities Acquisition and Construction	-	-	-
91 Contracted Services Between Public Schools	18,603,784	-	-
93 Payments to Fiscal Agents/Shared Service	210,000	-	-
95 Juvenile Justice Alternative Ed. Program	200,000	-	-
99 Other Intergovernmental Charges	3,662,088	-	-
Total Expenditures	504,233,482	25,324,337	148,061,520
Excess (Deficiencies) of Revenues Over Expenditures	(14,738,041)	-	7,802,292
Other Financing Resources (Uses)			
Other Resources	493,490	-	-
Other Uses	-	-	(6,493,490)
Total Other Financing Resources (Uses)	493,490	-	(6,493,490)
Net Change in Fund Balance	\$ (14,244,551)	\$ -	\$ 1,308,802



Supporting Schedules For

Adopted Budget

For The

2019-2020

Fiscal Year

(Fiscal Year Ending August 31, 2020)

**Lewisville Independent School District
General Fund**

	Audited Actual FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Change from 2018-19 Adopted Budget to 2019-20 Adopted Budget
Revenues				
Property Tax Revenue	\$ 374,957,404	\$ 404,932,518	\$ 412,745,478	\$ 7,812,960
Other Local Revenue	14,176,407	14,053,070	15,624,315	1,571,245
State Revenue	62,258,259	64,797,332	54,426,648	(10,370,684)
Federal Revenue	7,094,983	6,199,000	6,699,000	500,000
Total Revenues	458,487,053	489,981,920	489,495,441	(486,479)
Expenditures				
11 Instruction	295,395,689	283,320,720	293,273,194	9,952,474
12 Instructional Resources & Media Services	6,704,398	5,825,228	6,465,934	640,706
13 Curriculum & Staff Development	2,314,061	2,832,774	2,414,835	(417,939)
21 Instruction Leadership	10,129,682	11,236,060	11,003,797	(232,263)
23 School Leadership	32,352,945	28,692,585	31,911,220	3,218,635
31 Guidance, Counseling, & Evaluation Services	21,563,709	19,818,973	23,375,391	3,556,418
32 Social Work Services	325,302	214,132	238,327	24,195
33 Health Services	5,664,211	4,895,194	5,594,606	699,412
34 Student Transportation	15,515,870	15,209,089	16,090,184	881,095
35 Food Service	35,900	39,099	36,646	(2,453)
36 Cocurricular/Extracurricular Activities	10,350,197	11,491,934	12,216,127	724,193
41 General Administration	9,704,712	11,264,474	11,153,664	(110,810)
51 Plant Maintenance and Operations	39,886,191	43,946,478	43,425,543	(520,935)
52 Security and Monitoring Services	2,116,763	2,763,869	3,368,639	604,770
53 Data Processing Services	11,022,216	12,294,291	12,184,537	(109,754)
61 Community Services	6,605,359	6,496,827	8,804,966	2,308,139
71 Debt Service	658,425	-	-	-
81 Facilities Acquisition and Construction	72,092	-	-	-
91 Contracted Services Between Public Schools	-	34,476,000	18,603,784	(15,872,216)
93 Payments to Fiscal Agents/Shared Service	82,000	210,000	210,000	-
95 Juvenile Justice Alternative Ed. Program	34,176	200,000	200,000	-
99 Other Intergovernmental Charges	2,939,064	3,282,088	3,662,088	380,000
Total Expenditures	473,472,962	498,509,815	504,233,482	5,723,667
Excess (Deficiencies) of Revenues over Expenditures	(14,985,909)	(8,527,895)	(14,738,041)	(6,210,146)
Other Financing Resources (Uses)				
Other Resources	127,485	-	493,490	493,490
Other Uses	(500,000)	-	-	-
Total Other Financing Resources (Uses)	(372,515)	-	493,490	493,490
Net Change in Fund Balance	\$ (15,358,424)	\$ (8,527,895)	\$ (14,244,551)	\$ (5,716,656)

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

	Audited Actual FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Change from 2018-19 Adopted Budget to 2019-20 Adopted Budget
Local Revenues				
5711 Current Tax Collections	\$ 371,025,021	\$ 400,432,518	\$ 408,245,478	\$ 7,812,960
5712 Delinquent Tax Collections	2,174,339	2,500,000	2,500,000	-
5719 Penalties and Interest	1,758,044	2,000,000	2,000,000	-
5739 Tuition and Fees Local Sources	6,599,983	6,723,070	7,188,315	465,245
5742 Interest Earnings	3,906,615	4,000,000	5,000,000	1,000,000
5743 Rent	1,056,768	900,000	1,000,000	100,000
5744 Revenue from Foundations	832	-	-	-
5745 Insurance Recovery	-	-	-	-
5749 Other Revenue from Local Sources	1,118,983	1,000,000	1,000,000	-
5751 Food Service Activity	-	-	-	-
5752 Athletic Activity	813,729	875,000	925,000	50,000
5753 Extracurricular Other than Athletics	131,450	130,000	136,000	6,000
5755 Enterprising Services Revenue	-	-	-	-
5759 Cocurricular Enterprising Services	-	-	-	-
5769 Misc. Rev. Intermediate Sources (JJAEP)	548,047	425,000	375,000	(50,000)
Total Local Revenues	389,133,811	418,985,588	428,369,793	9,384,205
State Revenues				
5811 Per Capita Apportionment	10,358,029	22,007,130	12,114,460	(9,892,670)
5812 Foundation School Program Revenue	29,659,568	19,028,360	17,625,800	(1,402,560)
5829 State Program Revenue Distr. by TEA	965	111,000	-	(111,000)
5831 TRS on Behalf	22,239,697	23,650,842	24,686,388	1,035,546
Total State Revenues	62,258,259	64,797,332	54,426,648	(10,370,684)
Federal Revenues				
5929 Federal Revenue Distr. by TEA	120,693	224,000	224,000	-
5931 School Health Related Services	3,262,951	2,700,000	3,200,000	500,000
5941 Impact Aid	3,373,940	3,000,000	3,000,000	-
5949 Federal Revenue Distr. by Federal Govt.	337,399	275,000	275,000	-
Total Federal Revenues	7,094,983	6,199,000	6,699,000	500,000
Other Resources				
7912 Sale of Real Property	80,911	-	-	-
7913 Proceeds from Capital Leases	-	-	-	-
7915 Operating Transfers In	46,574	-	493,490	493,490
Total Other Resources	127,485	-	493,490	493,490
Total Revenues and Other Resources	\$ 458,614,538	\$ 489,981,920	\$ 489,988,931	\$ 7,011

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

	General Fund Adopted Budget FY 2018-19	General Fund Adopted Budget FY 2019-20	Percent Increase (Decrease)	Percent of Total
11 - Instruction				
6100 Payroll costs	\$ 274,024,373	\$ 283,861,612	3.59%	56.30%
6200 Purchased and contracted services	1,985,092	2,318,603	16.80%	0.46%
6300 Supplies and materials	6,878,060	6,626,040	(3.66%)	1.31%
6400 Other operating expenditures	433,045	466,814	7.80%	0.09%
6600 Capital outlay	150	125	(16.67%)	0.00%
Total Function 11	283,320,720	293,273,194	3.51%	58.16%
12 - Instructional resources and media				
6100 Payroll costs	5,145,435	5,820,273	13.12%	1.15%
6200 Purchased and contracted services	277,875	254,405	(8.45%)	0.05%
6300 Supplies and materials	397,963	387,141	(2.72%)	0.08%
6400 Other operating expenditures	3,955	4,115	4.05%	0.00%
Total Function 12	5,825,228	6,465,934	11.00%	1.28%
13 - Curriculum & Staff Development				
6100 Payroll costs	1,503,363	1,276,651	(15.08%)	0.25%
6200 Purchased and contracted services	505,208	416,001	(17.66%)	0.08%
6300 Supplies and materials	338,617	278,201	(17.84%)	0.06%
6400 Other operating expenditures	485,586	443,982	(8.57%)	0.09%
Total Function 13	2,832,774	2,414,835	(14.75%)	0.48%
21 - Instructional Leadership				
6100 Payroll costs	10,555,256	10,289,279	(2.52%)	2.04%
6200 Purchased and contracted services	291,074	324,870	11.61%	0.06%
6300 Supplies and materials	214,955	216,347	0.65%	0.04%
6400 Other operating expenditures	174,775	173,301	(0.84%)	0.03%
Total Function 21	11,236,060	11,003,797	(2.07%)	2.18%
23 - School Leadership				
6100 Payroll costs	28,136,227	31,365,001	11.48%	6.22%
6200 Purchased and contracted services	125,316	153,888	22.80%	0.03%
6300 Supplies and materials	239,728	194,624	(18.81%)	0.04%
6400 Other operating expenditures	191,314	197,707	3.34%	0.04%
Total Function 23	28,692,585	31,911,220	11.22%	6.33%
31 - Guidance, Counseling & Eval.				
6100 Payroll costs	19,246,442	22,712,609	18.01%	4.50%
6200 Purchased and contracted services	92,803	79,372	(14.47%)	0.02%
6300 Supplies and Materials	441,118	525,779	19.19%	0.10%
6400 Other operating expenditures	38,610	57,631	49.26%	0.01%
Total Function 31	19,818,973	23,375,391	17.94%	4.64%

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

	General Fund Adopted Budget FY 2018-19	General Fund Adopted Budget FY 2019-20	Percent Increase (Decrease)	Percent of Total
32 - Social Work Services				
6100 Payroll costs	\$ 211,132	\$ 235,327	11.46%	0.05%
6300 Supplies and Materials	3,000	3,000	0.00%	0.00%
Total Function 32	214,132	238,327	11.30%	0.05%
33 - Health Services				
6100 Payroll costs	4,743,637	5,443,690	14.76%	1.08%
6200 Purchased and contracted services	8,615	12,300	42.77%	0.00%
6300 Supplies and Materials	128,625	125,884	(2.13%)	0.02%
6400 Other operating expenditures	14,317	12,732	(11.07%)	0.00%
Total Function 33	4,895,194	5,594,606	14.29%	1.11%
34 - Student Transportation				
6100 Payroll costs	39,099	36,646	(6.27%)	0.01%
6200 Purchased and contracted services	15,169,990	16,053,538	5.82%	3.18%
Total Function 34	15,209,089	16,090,184	5.79%	3.19%
35 - Food Service				
6100 Payroll costs	39,099	36,646	(6.27%)	0.01%
Total Function 35	39,099	36,646	(6.27%)	0.01%
36 - Cocurricular/Extra curricular				
6100 Payroll costs	6,126,576	7,051,079	15.09%	1.40%
6200 Purchased and contracted services	629,270	620,570	(1.38%)	0.12%
6300 Supplies and Materials	2,517,873	2,569,806	2.06%	0.51%
6400 Other operating expenditures	2,218,215	1,974,672	(10.98%)	0.39%
Total Function 36	11,491,934	12,216,127	6.30%	2.42%
41 - General Administration				
6100 Payroll costs	8,200,701	8,056,988	(1.75%)	1.60%
6200 Purchased and contracted services	1,627,640	1,801,993	10.71%	0.36%
6300 Supplies and Materials	351,269	364,459	3.75%	0.07%
6400 Other operating expenditures	1,084,864	930,224	(14.25%)	0.18%
Total Function 41	11,264,474	11,153,664	(0.98%)	2.21%
51 - Maintenance				
6100 Payroll Costs	8,333,607	7,728,775	(7.26%)	1.53%
6200 Purchased and contracted services	31,531,239	29,791,386	(5.52%)	5.91%
6300 Supplies and Materials	2,488,772	2,312,522	(7.08%)	0.46%
6400 Other operating expenditures	1,382,860	3,382,860	144.63%	0.67%
6600 Capital outlay	210,000	210,000	0.00%	0.04%
Total Function 51	43,946,478	43,425,543	(1.19%)	8.61%

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

	General Fund Adopted Budget FY 2018-19	General Fund Adopted Budget FY 2019-20	Percent Increase (Decrease)	Percent of Total
52 - Security & Monitoring				
6100 Payroll Costs	\$ 810,323	\$ 1,159,053	43.04%	0.23%
6200 Purchased and contracted services	1,816,449	2,133,050	17.43%	0.42%
6300 Supplies and Materials	123,747	63,336	(48.82%)	0.01%
6400 Other operating expenditures	13,350	13,200	(1.12%)	0.00%
6600 Capital outlay	-	-	0.00%	0.00%
Total Function 52	2,763,869	3,368,639	21.88%	0.67%
53 - Data Processing				
6100 Payroll Costs	7,232,547	7,501,993	3.73%	1.49%
6200 Purchased and contracted services	4,692,496	4,313,296	(8.08%)	0.86%
6300 Supplies and Materials	268,050	268,050	0.00%	0.05%
6400 Other operating expenditures	101,198	101,198	0.00%	0.02%
Total Function 53	12,294,291	12,184,537	(0.89%)	2.42%
61 - Community Services				
6100 Payroll Costs	4,933,096	7,145,390	44.85%	1.42%
6200 Purchased and contracted services	525,444	543,019	3.34%	0.11%
6300 Supplies and Materials	468,079	476,104	1.71%	0.09%
6400 Other operating expenditures	570,208	640,453	12.32%	0.13%
Total Function 61	6,496,827	8,804,966	35.53%	1.75%
71 - Debt Service				
6500 Debt Service	-	-	0.00%	0.00%
Total Function 71	-	-	0.00%	0.00%
91 - Contracted Services Between Public Schools				
6200 Purchased and contracted services	34,476,000	18,603,784	(46.04%)	3.69%
Total Function 91	34,476,000	18,603,784	(46.04%)	3.69%
93 - Payments to Fiscal Agent Shared Service				
6400 Other Operating Expenditures	210,000	210,000	0.00%	0.04%
Total Function 93	210,000	210,000	0.00%	0.04%
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	3,282,088	3,662,088	11.58%	0.73%
Total Function 99	3,282,088	3,662,088	11.58%	0.73%
Total Expenditures	\$ 498,509,815	\$ 504,233,482	1.15%	100.00%

Lewisville Independent School District
Expenditure Summary by Major Object

	General Fund Audited Actual FY 2017-18	General Fund Adopted Budget FY 2018-19	General Fund Adopted Budget FY 2019-20	Percent Increase (Decrease)	Percent of Total
61XX Payroll costs	\$ 398,725,070	\$ 379,280,913	\$ 399,721,012	5.39%	79.27%
62XX Purchased & cont. serv.	56,317,948	97,236,599	81,282,163	(16.41%)	16.12%
63XX Supplies & Materials	11,020,578	14,859,856	14,411,293	(3.02%)	2.86%
64XX Other operating expend.	5,860,674	6,922,297	8,608,889	24.36%	1.71%
65XX Debt Service	658,425	-	-	0.00%	0.00%
66XX Capital Outlay	890,267	210,150	210,125	(0.01%)	0.04%
Total Expenditures	\$ 473,472,962	\$ 498,509,815	\$ 504,233,482	1.15%	100.00%

**Lewisville Independent School District
Food Service Fund**

	Audited Actual FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20
Revenues			
Local Revenues			
5751 Food Service Activity	\$ 11,225,529	\$ 11,489,931	\$ 11,261,075
Other	110,219	116,097	116,097
Total Local Revenues	<u>11,335,748</u>	<u>11,606,028</u>	<u>11,377,172</u>
State Revenues			
5829 Program Revenue Distributed by TEA	109,399	113,089	113,089
5831 TRS on Behalf	-	-	-
Total State Revenues	<u>109,399</u>	<u>113,089</u>	<u>113,089</u>
Federal Revenues			
5921 Federal Breakfast Reimbursement	2,733,786	2,681,938	2,776,590
5922 Federal Lunch Reimbursement	8,757,774	8,438,272	9,294,080
5923 USDA Commodities	1,513,908	1,441,107	1,388,669
5939 Other Federal Revenues	288,858	-	374,737
Total Federal Revenues	<u>13,294,326</u>	<u>12,561,317</u>	<u>13,834,076</u>
Total Revenues	<u>24,739,473</u>	<u>24,280,434</u>	<u>25,324,337</u>
Expenditures			
Payroll	9,065,406	9,195,882	9,571,988
Contracted Services	3,687,832	3,903,650	4,132,542
Supplies and Materials	10,527,211	10,557,736	11,149,449
Other Operating Costs	142,289	185,671	120,858
Capital Outlay	59,347	498,500	349,500
Total Expenditures	<u>23,482,085</u>	<u>24,341,439</u>	<u>25,324,337</u>
Excess (Deficiencies) of Revenues over Expenditures	<u>1,257,388</u>	<u>(61,005)</u>	<u>-</u>
Other Financing Resources (Uses)			
Other Resources	7,525	-	-
Other Uses	-	-	-
Total Other Financing Resources (Uses)	<u>7,525</u>	<u>-</u>	<u>-</u>
Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ 1,264,913</u>	<u>\$ (61,005)</u>	<u>\$ -</u>

**Lewisville Independent School District
Debt Service Fund**

<i>Adopted Tax Rate</i>	\$ 0.36750	\$ 0.36750	\$ 0.36750
	Audited Actual FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20
Revenues			
Local Revenues			
Current Property Tax Collections	\$ 131,113,913	\$ 141,498,990	\$ 154,670,322
Delinquent Property Tax Collections	878,077	100,000	100,000
Penalties and Interest	579,340	100,000	100,000
Interest Earnings	1,607,873	500,000	500,000
State Revenues			
Foundation School Prog Revenue	2,125,354	1,966,051	-
Federal Revenues			
Federal Program Revenues	491,386	489,807	493,490
Total Revenues	<u>136,795,943</u>	<u>144,654,848</u>	<u>155,863,812</u>
Expenditures			
Principal on Bonds	73,760,515	80,490,665	88,008,440
Interest on Bonds	65,936,246	58,204,900	59,853,080
Other Debt Service Fees	-	200,000	200,000
Total Expenditures	<u>139,696,761</u>	<u>138,895,565</u>	<u>148,061,520</u>
Excess (Deficiencies) of Revenues over Expenditures	<u>(2,900,818)</u>	<u>5,759,283</u>	<u>7,802,292</u>
Other Financing Resources (Uses)			
Other Resources	80,723,676	-	-
Other Uses	<u>(80,032,053)</u>	<u>(5,000,000)</u>	<u>(6,493,490)</u>
Total Other Financing Resources (Uses)	<u>691,623</u>	<u>(5,000,000)</u>	<u>(6,493,490)</u>
Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ (2,209,195)</u>	<u>\$ 759,283</u>	<u>\$ 1,308,802</u>