



**Lewisville Independent School District**

**Adopted Budget**

**For The**

**2020-2021**

**Fiscal Year**

**(Fiscal Year Ending August 31, 2021)**

**Adopted by Board of School Trustees  
August 24, 2020**

**Lewisville Independent School District**  
**Combined Funds - General, Food Service, and Debt Service**  
*Adopted Budget for the Fiscal Year Ending August 31, 2021*

Item #	Revenues	General Fund	Food Service Fund	Debt Service Fund
1	5700 Property Tax Revenue	\$ 438,366,366	\$ -	\$ 165,924,505
2	5700 Other Local Revenue	15,918,603	10,892,206	700,000
3	5800 State Revenue	66,397,489	111,067	-
4	5900 Federal Revenue	9,994,113	14,133,979	-
5	<b>Total Revenues</b>	<u>530,676,571</u>	<u>25,137,252</u>	<u>166,624,505</u>
	<b>Expenditures</b>			
6	11 Instruction	311,727,753	-	-
7	12 Instructional Resources & Media Services	6,633,367	-	-
8	13 Curriculum & Staff Development	3,478,499	-	-
9	21 Instruction Leadership	11,877,813	-	-
10	23 School Leadership	32,687,639	-	-
11	31 Guidance, Counseling, & Evaluation Services	24,064,740	-	-
12	32 Social Work Services	404,482	-	-
13	33 Health Services	5,726,308	-	-
14	34 Student Transportation	15,469,983	-	-
15	35 Food Service	48,777	24,075,801	-
16	36 Cocurricular/Extracurricular Activities	12,418,867	-	-
17	41 General Administration	11,565,520	-	-
18	51 Plant Maintenance and Operations	44,310,942	1,093,303	-
19	52 Security and Monitoring Services	3,493,183	-	-
20	53 Data Processing Services	12,883,234	-	-
21	61 Community Services	9,565,300	-	-
22	71 Debt Service	-	-	166,624,505
23	81 Facilities Acquisition and Construction	-	-	-
24	91 Contracted Services Between Public Schools	32,444,332	-	-
25	93 Payments to Fiscal Agents/Shared Service	210,000	-	-
26	95 Juvenile Justice Alternative Ed. Program	200,000	-	-
27	99 Other Intergovernmental Charges	3,850,000	-	-
28	<b>Total Expenditures</b>	<u>543,060,739</u>	<u>25,169,104</u>	<u>166,624,505</u>
	<b>Excess (Deficiencies) of Revenues</b>			
29	<b>Over Expenditures</b>	<u>(12,384,168)</u>	<u>(31,852)</u>	<u>-</u>
	<b>Other Financing Resources (Uses)</b>			
30	Other Resources	-	-	-
31	Other Uses	-	-	-
32	<b>Total Other Financing Resources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
33	<b>Net Change in Fund Balance</b>	<u>\$ (12,384,168)</u>	<u>\$ (31,852)</u>	<u>\$ -</u>



**Supporting Schedules For**

**Adopted Budget**

**For The**

**2020-2021**

**Fiscal Year**

**(Fiscal Year Ending August 31, 2021)**

**Lewisville Independent School District  
General Fund**

Item #		<b>Audited</b>			<b>Change from</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>2019-20 Adopted Budget to 2020-21 Adopted Budget</b>
		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	
<b>Revenues</b>					
1	57 Property Tax Revenue	\$ 403,544,058	\$ 412,745,478	\$ 438,366,366	\$ 25,620,888
2	57 Other Local Revenue	17,752,251	15,624,315	15,918,603	294,288
3	58 State Revenue	67,319,894	54,426,648	66,397,489	11,970,841
4	59 Federal Revenue	10,496,526	6,699,000	9,994,113	3,295,113
5	<b>Total Revenues</b>	<b>499,112,729</b>	<b>489,495,441</b>	<b>530,676,571</b>	<b>41,181,130</b>
<b>Expenditures</b>					
6	11 Instruction	281,538,703	293,273,194	311,727,753	18,454,559
7	12 Instructional Resources & Media Services	6,438,270	6,465,934	6,633,367	167,433
8	13 Curriculum & Staff Development	2,260,659	2,414,835	3,478,499	1,063,664
9	21 Instruction Leadership	11,157,143	11,003,797	11,877,813	874,016
10	23 School Leadership	30,969,885	31,911,220	32,687,639	776,419
11	31 Guidance, Counseling, & Evaluation Services	21,581,387	23,375,391	24,064,740	689,349
12	32 Social Work Services	443,684	238,327	404,482	166,155
13	33 Health Services	5,447,812	5,594,606	5,726,308	131,702
14	34 Student Transportation	15,143,793	16,090,184	15,469,983	(620,201)
15	35 Food Service	34,051	36,646	48,777	12,131
16	36 Cocurricular/Extracurricular Activities	10,293,651	12,216,127	12,418,867	202,740
17	41 General Administration	9,615,861	11,153,664	11,565,520	411,856
18	51 Plant Maintenance and Operations	39,692,951	43,425,543	44,310,942	885,399
19	52 Security and Monitoring Services	2,504,450	3,368,639	3,493,183	124,544
20	53 Data Processing Services	11,364,512	12,184,537	12,883,234	698,697
21	61 Community Services	6,897,697	8,804,966	9,565,300	760,334
22	71 Debt Service	-	-	-	-
23	81 Facilities Acquisition and Construction	32,613	-	-	-
24	91 Contracted Services Between Public Schools	29,971,536	18,603,784	32,444,332	13,840,548
25	93 Payments to Fiscal Agents/Shared Service	98,400	210,000	210,000	-
26	95 Juvenile Justice Alternative Ed. Program	35,060	200,000	200,000	-
27	99 Other Intergovernmental Charges	3,169,080	3,662,088	3,850,000	187,912
28	<b>Total Expenditures</b>	<b>488,691,198</b>	<b>504,233,482</b>	<b>543,060,739</b>	<b>38,827,257</b>
29	<b>Excess (Deficiencies) of Revenues over Expenditures</b>	<b>10,421,531</b>	<b>(14,738,041)</b>	<b>(12,384,168)</b>	<b>2,353,873</b>
<b>Other Financing Resources (Uses)</b>					
30	Other Resources	107,217	493,490	-	(493,490)
31	Other Uses	(11,122)	-	-	-
32	<b>Total Other Financing Resources (Uses)</b>	<b>96,095</b>	<b>493,490</b>	<b>-</b>	<b>(493,490)</b>
33	<b>Net Change in Fund Balance</b>	<b>\$ 10,517,626</b>	<b>\$ (14,244,551)</b>	<b>\$ (12,384,168)</b>	<b>\$ 1,860,383</b>

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

Item #	Local Revenues	Audited Actual FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Change from 2019-20 Adopted Budget to 2020-21 Adopted Budget
1	5711 Current Tax Collections	\$ 401,235,358	\$ 408,245,478	\$ 433,866,366	\$ 25,620,888
2	5712 Delinquent Tax Collections	805,913	2,500,000	2,500,000	-
3	5719 Penalties and Interest	1,502,787	2,000,000	2,000,000	-
4	5739 Tuition and Fees Local Sources	7,069,983	7,188,315	7,475,455	287,140
5	5742 Interest Earnings	6,726,902	5,000,000	4,524,948	(475,052)
6	5743 Rent	1,367,188	1,000,000	1,243,100	243,100
7	5744 Revenue from Foundations	20	-	-	-
8	5745 Insurance Recovery	11,415	-	-	-
9	5749 Other Revenue from Local Sources	1,058,576	1,000,000	1,047,500	47,500
10	5751 Food Service Activity	-	-	-	-
11	5752 Athletic Activity	807,495	925,000	926,500	1,500
12	5753 Extracurricular Other than Athletics	150,323	136,000	151,100	15,100
13	5755 Enterprising Services Revenue	-	-	-	-
14	5759 Cocurricular Enterprising Services	5,480	-	-	-
15	5769 Misc. Rev. Intermediate Sources (JJAEP)	554,868	375,000	550,000	175,000
16	<b>Total Local Revenues</b>	<b>421,296,309</b>	<b>428,369,793</b>	<b>454,284,969</b>	<b>25,915,176</b>
<b>State Revenues</b>					
17	5811 Per Capita Apportionment	23,936,137	12,114,460	19,529,414	7,414,954
18	5812 Foundation School Program Revenue	20,527,384	17,625,800	18,867,987	1,242,187
19	5819 Other Foundation Sch Prog Act	866,008	-	-	-
20	5829 State Program Revenue Distr. by TEA	-	-	-	-
21	5831 TRS on Behalf	21,990,364	24,686,388	28,000,088	3,313,700
22	<b>Total State Revenues</b>	<b>67,319,894</b>	<b>54,426,648</b>	<b>66,397,489</b>	<b>11,970,841</b>
<b>Federal Revenues</b>					
23	5929 Federal Revenue Distr. by TEA	280,482	224,000	431,500	207,500
24	5931 School Health Related Services	5,867,726	3,200,000	5,761,216	2,561,216
25	5941 Impact Aid	3,526,397	3,000,000	3,526,397	526,397
26	5949 Federal Revenue Distr. by Federal Govt.	821,921	275,000	275,000	-
27	<b>Total Federal Revenues</b>	<b>10,496,526</b>	<b>6,699,000</b>	<b>9,994,113</b>	<b>3,295,113</b>
<b>Other Resources</b>					
28	7912 Sale of Real Property	107,217	-	-	-
29	7913 Proceeds from Capital Leases	-	-	-	-
30	7915 Operating Transfers In	-	493,490	-	(493,490)
31	<b>Total Other Resources</b>	<b>107,217</b>	<b>493,490</b>	<b>-</b>	<b>(493,490)</b>
32	<b>Total Revenues and Other Resources</b>	<b>\$ 499,219,946</b>	<b>\$ 489,988,931</b>	<b>\$ 530,676,571</b>	<b>\$ 40,687,640</b>

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

Item #	General Fund Adopted Budget FY 2019-20	General Fund Adopted Budget FY 2020-21	Percent Increase (Decrease)
<b>11 - Instruction</b>			
1	\$ 283,861,612	\$ 301,358,523	6.16%
2	2,318,603	2,088,551	(9.92%)
3	6,626,040	7,754,234	17.03%
4	466,814	526,320	12.75%
5	125	125	0.00%
6	<b>Total Function 11</b>	<b>311,727,753</b>	<b>6.29%</b>
<b>12 - Instructional resources and media</b>			
7	5,820,273	5,980,112	2.75%
8	254,405	257,400	1.18%
9	387,141	391,425	1.11%
10	4,115	4,430	7.65%
11	<b>Total Function 12</b>	<b>6,633,367</b>	<b>2.59%</b>
<b>13 - Curriculum &amp; Staff Development</b>			
12	1,276,651	2,375,818	86.10%
13	416,001	464,353	11.62%
14	278,201	221,586	(20.35%)
15	443,982	416,742	(6.14%)
16	<b>Total Function 13</b>	<b>3,478,499</b>	<b>44.05%</b>
<b>21 - Instructional Leadership</b>			
17	10,289,279	11,096,788	7.85%
18	324,870	442,280	36.14%
19	216,347	159,800	(26.14%)
20	173,301	178,945	3.26%
21	<b>Total Function 21</b>	<b>11,877,813</b>	<b>7.94%</b>
<b>23 - School Leadership</b>			
22	31,365,001	32,146,265	2.49%
23	153,888	151,044	(1.85%)
24	194,624	188,809	(2.99%)
25	197,707	201,521	1.93%
26	<b>Total Function 23</b>	<b>32,687,639</b>	<b>2.43%</b>
<b>31 - Guidance, Counseling &amp; Eval.</b>			
27	22,712,609	23,371,442	2.90%
28	79,372	97,355	22.66%
29	525,779	544,768	3.61%
30	57,631	51,175	(11.20%)
31	<b>Total Function 31</b>	<b>24,064,740</b>	<b>2.95%</b>

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

Item#	General Fund Adopted Budget FY 2019-20	General Fund Adopted Budget FY 2020-21	Percent Increase (Decrease)
<b>32 - Social Work Services</b>			
32	\$ 235,327	\$ 318,012	35.14%
33	3,000	77,500	2483.33%
34	-	8,970	n/a
35	<b>238,327</b>	<b>404,482</b>	<b>69.72%</b>
<b>33 - Health Services</b>			
36	5,443,690	5,573,556	2.39%
37	12,300	12,200	(0.81%)
38	125,884	126,930	0.83%
39	12,732	13,622	6.99%
40	<b>5,594,606</b>	<b>5,726,308</b>	<b>2.35%</b>
<b>34 - Student Transportation</b>			
41	36,646	46,246	26.20%
42	16,053,538	15,423,737	(3.92%)
43	<b>16,090,184</b>	<b>15,469,983</b>	<b>(3.85%)</b>
<b>35 - Food Service</b>			
44	36,646	48,777	33.10%
45	<b>36,646</b>	<b>48,777</b>	<b>33.10%</b>
<b>36 - Cocurricular/Extra curricular</b>			
46	7,051,079	7,048,549	(0.04%)
47	620,570	697,468	12.39%
48	2,569,806	2,621,306	2.00%
49	1,974,672	2,051,544	3.89%
50	<b>12,216,127</b>	<b>12,418,867</b>	<b>1.66%</b>
<b>41 - General Administration</b>			
51	8,056,988	8,184,239	1.58%
52	1,801,993	2,085,073	15.71%
53	364,459	344,184	(5.56%)
54	930,224	952,024	2.34%
55	<b>11,153,664</b>	<b>11,565,520</b>	<b>3.69%</b>
<b>51 - Maintenance</b>			
56	7,728,775	7,576,894	(1.97%)
57	29,791,386	30,739,638	3.18%
58	2,312,522	2,302,672	(0.43%)
59	3,382,860	3,481,738	2.92%
60	210,000	210,000	0.00%
61	<b>43,425,543</b>	<b>44,310,942</b>	<b>2.04%</b>

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

Item #	General Fund Adopted Budget FY 2019-20	General Fund Adopted Budget FY 2020-21	Percent Increase (Decrease)
<b>52 - Security &amp; Monitoring</b>			
62	\$ 1,159,053	\$ 1,231,935	6.29%
63	2,133,050	2,184,500	2.41%
64	63,336	63,548	0.33%
65	13,200	13,200	0.00%
66	-	-	n/a
67	<u>3,368,639</u>	<u>3,493,183</u>	<u>3.70%</u>
<b>53 - Data Processing</b>			
68	7,501,993	8,187,690	9.14%
69	4,313,296	4,317,296	0.09%
70	268,050	268,050	0.00%
71	101,198	110,198	8.89%
72	<u>12,184,537</u>	<u>12,883,234</u>	<u>5.73%</u>
<b>61 - Community Services</b>			
73	7,145,390	8,234,031	15.24%
74	543,019	562,369	3.56%
75	476,104	134,500	(71.75%)
76	640,453	634,400	(0.95%)
77	<u>8,804,966</u>	<u>9,565,300</u>	<u>8.64%</u>
<b>91 - Contracted Services Between Public Schools</b>			
78	18,603,784	32,444,332	74.40%
79	<u>18,603,784</u>	<u>32,444,332</u>	<u>74.40%</u>
<b>93 - Payments to Fiscal Agent Shared Service</b>			
80	210,000	210,000	0.00%
81	<u>210,000</u>	<u>210,000</u>	<u>0.00%</u>
<b>95 - Juvenile Justice Alternative Ed. Program</b>			
82	200,000	200,000	0.00%
83	<u>200,000</u>	<u>200,000</u>	<u>0.00%</u>
<b>99 - Other Intergovernmental Charges</b>			
84	3,662,088	3,850,000	5.13%
85	<u>3,662,088</u>	<u>3,850,000</u>	<u>5.13%</u>
86	<u>\$ 504,233,482</u>	<u>\$ 543,060,739</u>	<u>7.70%</u>



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

Item#		<b>General Fund Audited Actual FY 2018-19</b>	<b>General Fund Adopted Budget FY 2019-20</b>	<b>General Fund Adopted Budget FY 2020-21</b>	<b>Percent Increase (Decrease)</b>	<b>Percent of Total</b>
1	61XX Payroll costs	\$ 383,296,072	\$ 399,721,012	\$ 422,778,877	5.77%	77.85%
2	62XX Purchased & cont. serv.	85,400,473	81,282,163	96,017,596	18.13%	17.68%
3	63XX Supplies & Materials	11,732,015	14,411,293	15,199,312	5.47%	2.80%
4	64XX Other operating expend.	7,705,038	8,608,889	8,854,829	2.86%	1.63%
5	65XX Debt Service	-	-	-	0.00%	0.00%
6	66XX Capital Outlay	557,600	210,125	210,125	0.00%	0.04%
7	<b>Total Expenditures</b>	<b>\$ 488,691,198</b>	<b>\$ 504,233,482</b>	<b>\$ 543,060,739</b>	<b>7.70%</b>	<b>100.00%</b>

**Lewisville Independent School District  
Food Service Fund**

Item #	Revenues	Audited Actual FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
1	<b>Local Revenues</b>			
2	5751 Food Service Activity	\$ 10,807,959	\$ 11,261,075	\$ 10,774,753
3	Other	148,703	116,097	117,453
4	Total Local Revenues	<u>10,956,662</u>	<u>11,377,172</u>	<u>10,892,206</u>
5	<b>State Revenues</b>			
6	5829 Program Revenue Distributed by TEA	111,067	113,089	111,067
7	5831 TRS on Behalf	-	-	-
8	Total State Revenues	<u>111,067</u>	<u>113,089</u>	<u>111,067</u>
9	<b>Federal Revenues</b>			
10	5921 Federal Breakfast Reimbursement	2,876,977	2,776,590	2,582,101
11	5922 Federal Lunch Reimbursement	9,143,243	9,294,080	9,009,744
12	5923 USDA Commodities	1,311,143	1,388,669	1,668,523
13	5939 Other Federal Revenues	403,697	374,737	873,611
14	Total Federal Revenues	<u>13,735,060</u>	<u>13,834,076</u>	<u>14,133,979</u>
15	<b>Total Revenues</b>	<u>24,802,789</u>	<u>25,324,337</u>	<u>25,137,252</u>
16	<b>Expenditures</b>			
17	Payroll	8,774,628	9,571,988	9,352,616
18	Contracted Services	3,759,550	4,132,542	4,226,639
19	Supplies and Materials	10,061,231	11,149,449	10,946,050
20	Other Operating Costs	178,244	120,858	189,299
21	Capital Outlay	239,987	349,500	454,500
22	<b>Total Expenditures</b>	<u>23,013,640</u>	<u>25,324,337</u>	<u>25,169,104</u>
23	<b>Excess (Deficiencies) of</b>			
24	<b>Revenues over Expenditures</b>	<u>1,789,149</u>	<u>-</u>	<u>(31,852)</u>
25	<b>Other Financing Resources (Uses)</b>			
26	Other Resources	11,122	-	-
27	Other Uses	-	-	-
28	<b>Total Other Financing Resources (Uses)</b>	<u>11,122</u>	<u>-</u>	<u>-</u>
29	<b>Excess (Deficiencies) of Revenues and</b>			
30	<b>Other Financial Resources Over Expenditures</b>			
31	<b>and Other Financial Uses</b>	<u>\$ 1,800,271</u>	<u>\$ -</u>	<u>\$ (31,852)</u>

**Lewisville Independent School District  
Debt Service Fund**

	<i>Adopted Tax Rate</i>	\$ 0.36750	\$ 0.36750	\$ 0.38090
		<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>Proposed Budget</b>
Item #		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
1	<b>Revenues</b>			
2	<b>Local Revenues</b>			
3	Current Property Tax Collections	\$ 141,745,147	\$ 154,670,322	\$ 165,924,505
4	Delinquent Property Tax Collections	325,468	100,000	100,000
5	Penalties and Interest	451,448	100,000	100,000
6	Interest Earnings	2,698,967	500,000	500,000
7	<b>State Revenues</b>			
8	Foundation School Prog Revenue	1,966,389	-	
9	<b>Federal Revenues</b>			
10	Federal Program Revenues	-	493,490	
11	<b>Total Revenues</b>	<u>147,187,419</u>	<u>155,863,812</u>	<u>166,624,505</u>
12	<b>Expenditures</b>			
13	Principal on Bonds	83,545,665	88,008,440	100,355,234
14	Interest on Bonds	58,694,703	59,853,080	66,069,271
15	Other Debt Service Fees	8,291	200,000	200,000
16	<b>Total Expenditures</b>	<u>142,248,659</u>	<u>148,061,520</u>	<u>166,624,505</u>
17	<b>Excess (Deficiencies) of</b>			
18	<b>Revenues over Expenditures</b>	<u>4,938,760</u>	<u>7,802,292</u>	<u>-</u>
19	<b>Other Financing Resources (Uses)</b>			
20	Other Resources	-	-	-
21	Other Uses	3,845	(6,493,490)	-
22	<b>Total Other Financing Resources (Uses)</b>	<u>3,845</u>	<u>(6,493,490)</u>	<u>-</u>
23	<b>Excess (Deficiencies) of Revenues and</b>			
24	<b>Other Financial Resources Over Expenditures</b>			
25	<b>and Other Financial Uses</b>	<u>\$ 4,942,605</u>	<u>\$ 1,308,802</u>	<u>\$ -</u>