



Lewisville Independent School District

Adopted Budget

For The

2021-2022

Fiscal Year

(Fiscal Year Ending August 31, 2022)

**Adopted by Board of School Trustees
August 30, 2021**

Lewisville Independent School District
Combined Funds - General, Food Service, and Debt Service
Adopted Budget for the Fiscal Year Ending August 31, 2022

Item #	Revenues	General Fund	Food Service Fund	Debt Service Fund
1	5700 Property Tax Revenue	\$ 475,440,918	\$ -	\$ 160,876,622
2	5700 Other Local Revenue	15,258,305	1,884,845	2,135,000
3	5800 State Revenue	52,355,584	40,000	-
4	5900 Federal Revenue	9,439,852	28,759,002	-
5	Total Revenues	<u>552,494,659</u>	<u>30,683,847</u>	<u>163,011,622</u>
Expenditures				
6	11 Instruction	319,188,242	-	-
7	12 Instructional Resources & Media Services	6,780,552	-	-
8	13 Curriculum & Staff Development	3,480,944	-	-
9	21 Instruction Leadership	11,441,778	-	-
10	23 School Leadership	34,735,609	-	-
11	31 Guidance, Counseling, & Evaluation Services	25,494,945	-	-
12	32 Social Work Services	367,667	-	-
13	33 Health Services	6,768,287	-	-
14	34 Student Transportation	16,042,899	-	-
15	35 Food Service	45,159	29,391,218	-
16	36 Cocurricular/Extracurricular Activities	12,616,958	-	-
17	41 General Administration	12,248,438	-	-
18	51 Plant Maintenance and Operations	44,933,000	1,202,633	-
19	52 Security and Monitoring Services	3,512,493	-	-
20	53 Data Processing Services	12,835,431	-	-
21	61 Community Services	6,703,916	-	-
22	71 Debt Service	-	-	163,011,622
23	81 Facilities Acquisition and Construction	-	-	-
24	91 Contracted Instructional Services	57,404,687	-	-
25	93 Payments to Fiscal Agents/Shared Service	210,000	-	-
26	95 Juvenile Justice Alternative Ed. Program	200,000	-	-
27	99 Other Intergovernmental Charges	4,100,000	-	-
28	Total Expenditures	<u>579,111,005</u>	<u>30,593,851</u>	<u>163,011,622</u>
29	Excess (Deficiencies) of Revenues Over Expenditures	<u>(26,616,346)</u>	<u>89,996</u>	<u>-</u>
Other Financing Resources (Uses)				
30	Other Resources	-	-	-
31	Other Uses	-	-	-
32	Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
33	Net Change in Fund Balance	<u>\$ (26,616,346)</u>	<u>\$ 89,996</u>	<u>\$ -</u>

	Actual 2020-2021	Adopted Budget 2021-2022
Senate Bill 622 Requirement		
Object Code 6491		
Statutorily Required Public Notice	\$ 2,430	\$ 2,430
House Bill 1495 Requirement		
Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action	\$ 2,052	\$ -



Supporting Schedules For

Adopted Budget

For The

2021-2022

Fiscal Year

(Fiscal Year Ending August 31, 2022)

**Lewisville Independent School District
General Fund**

Item #					Change from
		Audited Actual FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22	2020-21 Budget to 2021-22 Adopted Budget
Revenues					
1	57 Property Tax Revenue	\$ 411,640,278	\$ 438,366,366	\$ 475,440,918	\$ 37,074,552
2	57 Other Local Revenue	13,457,488	15,918,603	15,258,305	(660,298)
3	58 State Revenue	66,818,828	66,397,489	52,355,584	(14,041,905)
4	59 Federal Revenue	8,986,957	9,994,113	9,439,852	(554,261)
5	Total Revenues	<u>500,903,551</u>	<u>530,676,571</u>	<u>552,494,659</u>	<u>21,818,088</u>
Expenditures					
6	11 Instruction	285,986,078	311,727,753	319,188,242	7,460,489
7	12 Instructional Resources & Media Services	6,279,571	6,633,367	6,780,552	147,185
8	13 Curriculum & Staff Development	2,690,154	3,478,499	3,480,944	2,445
9	21 Instruction Leadership	10,797,151	11,877,813	11,441,778	(436,035)
10	23 School Leadership	31,947,426	32,687,639	34,735,609	2,047,970
11	31 Guidance, Counseling, & Evaluation Services	23,680,765	24,064,740	25,494,945	1,430,205
12	32 Social Work Services	303,997	404,482	367,667	(36,815)
13	33 Health Services	5,511,101	5,726,308	6,768,287	1,041,979
14	34 Student Transportation	40,594,997	15,469,983	16,042,899	572,916
15	35 Food Service	62,819	48,777	45,159	(3,618)
16	36 Cocurricular/Extracurricular Activities	9,672,844	12,418,867	12,616,958	198,091
17	41 General Administration	10,373,666	11,565,520	12,248,438	682,918
18	51 Plant Maintenance and Operations	39,420,603	44,310,942	44,933,000	622,058
19	52 Security and Monitoring Services	3,118,076	3,493,183	3,512,493	19,310
20	53 Data Processing Services	11,741,904	12,883,234	12,835,431	(47,803)
21	61 Community Services	6,396,170	9,565,300	6,703,916	(2,861,384)
22	71 Debt Service	-	-	-	-
23	81 Facilities Acquisition and Construction	-	-	-	-
24	91 Contracted Instructional Services	14,612,076	32,444,332	57,404,687	24,960,355
25	93 Payments to Fiscal Agents/Shared Service	114,800	210,000	210,000	-
26	95 Juvenile Justice Alternative Ed. Program	12,276	200,000	200,000	-
27	99 Other Intergovernmental Charges	3,402,995	3,850,000	4,100,000	250,000
28	Total Expenditures	<u>506,719,469</u>	<u>543,060,739</u>	<u>579,111,005</u>	<u>36,050,266</u>
29	Excess (Deficiencies) of Revenues over Expenditures	<u>(5,815,918)</u>	<u>(12,384,168)</u>	<u>(26,616,346)</u>	<u>(14,232,178)</u>
Other Financing Resources (Uses)					
30	Other Resources	22,494,953	-	-	-
31	Other Uses	(31,038)	-	-	-
32	Total Other Financing Resources (Uses)	<u>22,463,915</u>	<u>-</u>	<u>-</u>	<u>-</u>
33	Net Change in Fund Balance	<u>\$ 16,647,997</u>	<u>\$ (12,384,168)</u>	<u>\$ (26,616,346)</u>	<u>\$ (14,232,178)</u>

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

Item #		Audited Actual FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22	Change from 2020-21 to 2021-22
Local Revenues					
1	5711 Current Tax Collections	\$ 406,889,363	\$ 433,866,366	\$ 470,940,918	\$ 37,074,552
2	5712 Delinquent Tax Collections	2,643,492	2,500,000	2,500,000	-
3	5719 Penalties and Interest	2,107,423	2,000,000	2,000,000	-
4	5739 Tuition and Fees Local Sources	6,644,236	7,475,455	7,629,655	154,200
5	5742 Interest Earnings	2,981,827	4,524,948	3,500,000	(1,024,948)
6	5743 Rent	822,078	1,243,100	1,251,150	8,050
7	5744 Revenue from Foundations	-	-	-	-
8	5745 Insurance Recovery	-	-	-	-
9	5749 Other Revenue from Local Sources	1,473,435	1,047,500	1,127,500	80,000
10	5751 Food Service Activity	-	-	-	-
11	5752 Athletic Activity	828,308	926,500	1,000,000	73,500
12	5753 Extracurricular Other than Athletics	154,339	151,100	200,000	48,900
13	5755 Enterprising Services Revenue	-	-	-	-
14	5759 Cocurricular Enterprising Services	3,754	-	-	-
15	5769 Misc. Rev. Intermediate Sources (JJAEP)	549,510	550,000	550,000	-
16	Total Local Revenues	425,097,766	454,284,969	490,699,223	36,414,254
State Revenues					
17	5811 Per Capita Apportionment	15,648,632	19,529,414	8,565,096	(10,964,318)
18	5812 Foundation School Program Revenue	22,521,680	18,867,987	9,746,438	(9,121,549)
19	5819 Other Foundation Sch Prog Act	-	-	-	-
20	5829 State Program Revenue Distr. by TEA	585,162	-	-	-
21	5831 TRS on Behalf	28,063,354	28,000,088	34,044,050	6,043,962
22	Total State Revenues	66,818,828	66,397,489	52,355,584	(14,041,905)
Federal Revenues					
23	5929 Federal Revenue Distr. by TEA	413,958	431,500	318,862	(112,638)
24	5931 School Health Related Services	3,995,211	5,761,216	4,696,173	(1,065,043)
25	5941 Impact Aid	3,758,685	3,526,397	3,604,817	78,420
26	5949 Federal Revenue Distr. by Federal Govt.	819,104	275,000	820,000	545,000
27	Total Federal Revenues	8,986,957	9,994,113	9,439,852	(554,261)
Other Resources					
28	7912 Sale of Real Property	57,395	-	-	-
29	7913 Proceeds from Capital Leases	-	-	-	-
30	7915 Operating Transfers In	22,437,558	-	-	-
31	Total Other Resources	22,494,953	-	-	-
32	Total Revenues and Other Resources	\$ 523,398,504	\$ 530,676,571	\$ 552,494,659	\$ 21,818,088

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

Item #	General Fund Adopted Budget FY 2020-21	General Fund Adopted Budget FY 2021-22	Percent Increase (Decrease)
11 - Instruction			
1	\$ 301,358,523	\$ 308,872,781	2.49%
2	2,088,551	2,167,545	3.78%
3	7,754,234	7,536,882	(2.80%)
4	526,320	506,659	(3.74%)
5	125	104,375	n/a
6	Total Function 11	319,188,242	2.39%
12 - Instructional resources and media			
7	5,980,112	6,136,851	2.62%
8	257,400	257,510	0.04%
9	391,425	381,041	(2.65%)
10	4,430	5,150	16.25%
11	Total Function 12	6,780,552	2.22%
13 - Curriculum & Staff Development			
12	2,375,818	2,567,546	8.07%
13	464,353	352,776	(24.03%)
14	221,586	180,288	(18.64%)
15	416,742	380,334	(8.74%)
16	Total Function 13	3,480,944	0.07%
21 - Instructional Leadership			
17	11,096,788	10,609,146	(4.39%)
18	442,280	503,458	13.83%
19	159,800	159,158	(0.40%)
20	178,945	170,016	(4.99%)
21	Total Function 21	11,441,778	(3.67%)
23 - School Leadership			
22	32,146,265	34,197,995	6.38%
23	151,044	142,815	(5.45%)
24	188,809	197,572	4.64%
25	201,521	197,227	(2.13%)
26	Total Function 23	34,735,609	6.27%
31 - Guidance, Counseling & Eval.			
27	23,371,442	24,725,010	5.79%
28	97,355	87,320	(10.31%)
29	544,768	625,135	14.75%
30	51,175	57,480	12.32%
31	Total Function 31	25,494,945	5.94%

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

Item #	General Fund Adopted Budget FY 2020-21	General Fund Adopted Budget FY 2021-22	Percent Increase (Decrease)
32 - Social Work Services			
32	\$ 318,012	\$ 352,997	11.00%
33	-	2,000	n/a
34	77,500	2,200	(97.16%)
35	8,970	10,470	16.72%
36	<u>404,482</u>	<u>367,667</u>	<u>(9.10%)</u>
33 - Health Services			
37	5,573,556	6,614,878	18.68%
38	12,200	14,200	16.39%
39	126,930	127,232	0.24%
40	13,622	11,977	(12.08%)
41	<u>5,726,308</u>	<u>6,768,287</u>	<u>18.20%</u>
34 - Student Transportation			
42	46,246	45,159	(2.35%)
43	15,423,737	13,977,740	(9.38%)
44	-	1,845,000	n/a
45	-	175,000	n/a
46	<u>15,469,983</u>	<u>16,042,899</u>	<u>3.70%</u>
35 - Food Service			
47	48,777	45,159	(7.42%)
48	<u>48,777</u>	<u>45,159</u>	<u>(7.42%)</u>
36 - Cocurricular/Extra curricular			
49	7,048,549	7,268,639	3.12%
50	697,468	697,098	(0.05%)
51	2,621,306	2,599,734	(0.82%)
52	2,051,544	2,034,987	(0.81%)
53	-	16,500	n/a
54	<u>12,418,867</u>	<u>12,616,958</u>	<u>1.60%</u>
41 - General Administration			
55	8,184,239	8,830,843	7.90%
56	2,085,073	2,078,137	(0.33%)
57	344,184	344,934	0.22%
58	952,024	974,024	2.31%
59	-	20,500	n/a
60	<u>11,565,520</u>	<u>12,248,438</u>	<u>5.90%</u>

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

Item #	General Fund Adopted Budget FY 2020-21	General Fund Adopted Budget FY 2021-22	Percent Increase (Decrease)
51 - Maintenance			
61	\$ 7,576,894	\$ 7,824,581	3.27%
62	30,739,638	30,990,847	0.82%
63	2,302,672	2,423,414	5.24%
64	3,481,738	3,484,158	0.07%
65	210,000	210,000	0.00%
66	Total Function 51	44,933,000	1.40%
52 - Security & Monitoring			
67	1,231,935	1,204,518	(2.23%)
68	2,184,500	2,234,350	2.28%
69	63,548	60,425	(4.91%)
70	13,200	13,200	0.00%
71	Total Function 52	3,512,493	0.55%
53 - Data Processing			
72	8,187,690	7,967,247	(2.69%)
73	4,317,296	4,492,936	4.07%
74	268,050	265,050	(1.12%)
75	110,198	110,198	0.00%
76	Total Function 53	12,835,431	(0.37%)
61 - Community Services			
77	8,234,031	5,239,097	(36.37%)
78	562,369	689,869	22.67%
79	134,500	134,150	(0.26%)
80	634,400	640,800	1.01%
81	Total Function 61	6,703,916	(29.91%)
91 - Contracted Instructional Services			
82	32,444,332	57,404,687	76.93%
83	Total Function 91	57,404,687	76.93%
93 - Payments to Fiscal Agent Shared Service			
84	210,000	210,000	0.00%
85	Total Function 93	210,000	0.00%
95 - Juvenile Justice Alternative Ed. Program			
86	200,000	200,000	0.00%
87	Total Function 95	200,000	0.00%
99 - Other Intergovernmental Charges			
88	3,850,000	4,100,000	6.49%
89	Total Function 99	4,100,000	6.49%

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

Item #	General Fund Adopted Budget FY 2020-21	General Fund Adopted Budget FY 2021-22	Percent Increase (Decrease)
90 Total Expenditures	\$ 543,060,739	\$ 579,111,005	6.64%

Lewisville Independent School District
Expenditure Summary by Major Object

Item#		General Fund Audited Actual FY 2019-20	General Fund Adopted Budget FY 2020-21	General Fund Adopted Budget FY 2021-22	Percent Increase (Decrease)	Percent of Total
1	61XX Payroll costs	\$ 389,035,975	\$ 422,778,877	\$ 432,502,447	2.30%	74.68%
2	62XX Purchased & cont. serv.	67,574,590	96,017,596	120,393,288	25.39%	20.79%
3	63XX Supplies & Materials	14,511,888	15,199,312	16,882,215	11.07%	2.92%
4	64XX Other operating expend.	6,376,414	8,854,829	8,806,680	(0.54%)	1.52%
5	65XX Debt Service	-	-	-	0.00%	0.00%
6	66XX Capital Outlay	29,220,603	210,125	526,375	150.51%	0.09%
7	Total Expenditures	\$ 506,719,469	\$ 543,060,739	\$ 579,111,005	6.64%	100.00%

**Lewisville Independent School District
Food Service Fund**

Item #	Revenues	Audited Actual FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
1	Local Revenues			
2	5751 Food Service Activity	\$ 7,366,004	\$ 10,774,753	\$ 1,874,792
3	Other	24,629	117,453	10,053
4	Total Local Revenues	<u>7,390,633</u>	<u>10,892,206</u>	<u>1,884,845</u>
5	State Revenues			
6	5829 Program Revenue Distributed by TEA	106,303	111,067	40,000
7	5831 TRS on Behalf	-	-	-
8	Total State Revenues	<u>106,303</u>	<u>111,067</u>	<u>40,000</u>
9	Federal Revenues			
10	5921 Federal Breakfast Reimbursement	2,509,956	2,582,101	5,410,575
11	5922 Federal Lunch Reimbursement	7,432,860	9,009,744	21,591,311
12	5923 USDA Commodities	1,216,471	1,668,523	1,343,008
13	5939 Other Federal Revenues	378,768	873,611	414,108
14	Total Federal Revenues	<u>11,538,055</u>	<u>14,133,979</u>	<u>28,759,002</u>
15	Total Revenues	<u>19,034,991</u>	<u>25,137,252</u>	<u>30,683,847</u>
16	Expenditures			
17	Payroll	8,593,159	9,352,616	10,313,698
18	Contracted Services	3,968,498	4,226,639	4,340,291
19	Supplies and Materials	7,516,502	10,946,050	13,878,962
20	Other Operating Costs	81,706	189,299	60,900
21	Capital Outlay	851,931	454,500	2,000,000
22	Total Expenditures	<u>21,011,797</u>	<u>25,169,104</u>	<u>30,593,851</u>
23	Excess (Deficiencies) of			
24	Revenues over Expenditures	<u>(1,976,806)</u>	<u>(31,852)</u>	<u>89,996</u>
25	Other Financing Resources (Uses)			
26	Other Resources	34,095	-	-
27	Other Uses	-	-	-
28	Total Other Financing Resources (Uses)	<u>34,095</u>	<u>-</u>	<u>-</u>
29	Excess (Deficiencies) of Revenues and			
30	Other Financial Resources Over Expenditures			
31	and Other Financial Uses	<u>\$ (1,942,711)</u>	<u>\$ (31,852)</u>	<u>\$ 89,996</u>

**Lewisville Independent School District
Debt Service Fund**

	\$ 0.36750	\$ 0.38090	\$ 0.38090
	Audited	Adopted	Adopted
	Actual	Budget	Budget
Item #	FY 2019-20	FY 2020-21	FY 2021-22
1	Revenues		
2	Local Revenues		
3	\$ 154,156,584	\$ 165,924,505	\$ 160,876,622
4	999,555	100,000	1,000,000
5	648,558	100,000	1,000,000
6	1,094,841	500,000	135,000
7	State Revenues		
8	1,892,667	-	
9	Federal Revenues		
10	-	-	
11	Total Revenues	Total Revenues	Total Revenues
	<u>158,792,205</u>	<u>166,624,505</u>	<u>163,011,622</u>
12	Expenditures		
13	96,021,916	100,355,234	78,607,363
14	61,098,094	66,069,271	84,204,259
15	30,623,247	200,000	200,000
16	Total Expenditures	Total Expenditures	Total Expenditures
	<u>187,743,257</u>	<u>166,624,505</u>	<u>163,011,622</u>
17	Excess (Deficiencies) of		
18	Revenues over Expenditures	Revenues over Expenditures	Revenues over Expenditures
	<u>(28,951,052)</u>	<u>-</u>	<u>-</u>
19	Other Financing Resources (Uses)		
20	30,800,452	-	-
21	-	-	-
22	Total Other Financing Resources (Uses)	Total Other Financing Resources (Uses)	Total Other Financing Resources (Uses)
	<u>30,800,452</u>	<u>-</u>	<u>-</u>
23	Excess (Deficiencies) of Revenues and		
24	Other Financial Resources Over Expenditures		
25	and Other Financial Uses		
	<u>\$ 1,849,400</u>	<u>\$ -</u>	<u>\$ -</u>