



Lewisville Independent School District

Adopted Budget

For The

2022-2023

Fiscal Year

(Fiscal Year Ending August 31, 2023)

**Adopted by Board of School Trustees
August 29, 2022**

Lewisville Independent School District
Combined Funds - General, Child Nutrition, and Debt Service
Adopted Budget for the Fiscal Year Ending August 31, 2023

Item #	Revenues	General Fund	Child Nutrition Fund	Debt Service Fund
1	5700 Property Tax Revenue	\$ 461,061,868	\$ -	\$ 203,761,638
2	5700 Other Local Revenue	20,003,250	10,616,400	4,127,600
3	5800 State Revenue	70,608,975	71,025	1,500,000
4	5900 Federal Revenue	19,136,852	17,355,242	-
5	Total Revenues	<u>570,810,945</u>	<u>28,042,667</u>	<u>209,389,238</u>
	Expenditures			
6	11 Instruction	321,710,597	-	-
7	12 Instructional Resources & Media Services	6,779,393	-	-
8	13 Curriculum & Staff Development	3,627,573	-	-
9	21 Instruction Leadership	11,549,173	-	-
10	23 School Leadership	34,805,761	-	-
11	31 Guidance, Counseling, & Evaluation Services	25,562,717	-	-
12	32 Social Work Services	367,667	-	-
13	33 Health Services	6,767,254	-	-
14	34 Student Transportation	16,593,499	-	-
15	35 Food Service	45,159	37,531,447	-
16	36 Cocurricular/Extracurricular Activities	12,982,067	-	-
17	41 General Administration	12,286,783	-	-
18	51 Plant Maintenance and Operations	46,801,403	10,000	-
19	52 Security and Monitoring Services	6,563,293	-	-
20	53 Data Processing Services	14,188,495	-	-
21	61 Community Services	6,703,716	-	-
22	71 Debt Service	-	-	208,011,467
23	81 Facilities Acquisition and Construction	269,836	-	-
24	91 Contracted Instructional Services	54,400,000	-	-
25	93 Payments to Fiscal Agents/Shared Service	210,000	-	-
26	95 Juvenile Justice Alternative Ed. Program	200,000	-	-
27	99 Other Intergovernmental Charges	4,600,000	-	-
28	Total Expenditures	<u>587,014,387</u>	<u>37,541,447</u>	<u>208,011,467</u>
	Excess (Deficiencies) of Revenues			
29	Over Expenditures	<u>(16,203,441)</u>	<u>(9,498,780)</u>	<u>1,377,771</u>
	Other Financing Resources (Uses)			
30	Other Resources (ESSER III)	7,000,000	-	-
31	Other Uses	-	-	-
32	Total Other Financing Resources (Uses)	<u>7,000,000</u>	<u>-</u>	<u>-</u>
33	Net Change in Fund Balance	<u>\$ (9,203,441)</u>	<u>\$ (9,498,780)</u>	<u>\$ 1,377,771</u>



Lewisville Independent School District

Supporting Schedules For

Adopted Budget

For The

2022-2023

Fiscal Year

(Fiscal Year Ending August 31, 2023)

**Lewisville Independent School District
General Fund**

		Audited Actual FY 2020-21	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Change from FY 2021-22 Adopted Budget to FY 2022-23 Adopted Budget
Revenues					
1	57 Property Tax Revenue	\$ 425,546,087	\$ 475,440,918	\$ 461,061,868	\$ (14,379,050)
2	57 Other Local Revenue	7,584,026	15,258,305	20,003,250	4,744,945
3	58 State Revenue	69,606,559	52,355,584	70,608,975	18,253,391
4	59 Federal Revenue	16,379,921	9,439,852	19,136,852	9,697,000
5	Total Revenues	<u>519,116,593</u>	<u>552,494,659</u>	<u>570,810,945</u>	<u>18,316,286</u>
Expenditures					
6	11 Instruction	293,623,560	319,188,242	321,710,597	2,522,355
7	12 Instructional Resources & Media Services	6,489,203	6,780,552	6,779,393	(1,159)
8	13 Curriculum & Staff Development	3,208,721	3,480,944	3,627,573	146,629
9	21 Instruction Leadership	11,780,121	11,441,778	11,549,173	107,395
10	23 School Leadership	33,125,033	34,735,609	34,805,761	70,152
11	31 Guidance, Counseling, & Evaluation Services	24,110,374	25,494,945	25,562,717	67,772
12	32 Social Work Services	373,315	367,667	367,667	-
13	33 Health Services	7,041,696	6,768,287	6,767,254	(1,033)
14	34 Student Transportation	13,520,165	16,042,899	16,593,499	550,600
15	35 Food Service	43,322	45,159	45,159	-
16	36 Cocurricular/Extracurricular Activities	9,942,511	12,616,958	12,982,067	365,109
17	41 General Administration	11,106,432	12,248,438	12,286,783	38,345
18	51 Plant Maintenance and Operations	41,578,802	44,933,000	46,801,403	1,868,403
19	52 Security and Monitoring Services	3,241,666	3,512,493	6,563,293	3,050,800
20	53 Data Processing Services	11,071,527	12,835,431	14,188,495	1,353,064
21	61 Community Services	4,990,116	6,703,916	6,703,716	(200)
22	71 Debt Service	-	-	-	-
23	81 Facilities Acquisition and Construction	63,990	-	269,836	269,836
24	91 Contracted Instructional Services	50,745,313	57,404,687	54,400,000	(3,004,687)
25	93 Payments to Fiscal Agents/Shared Service	131,200	210,000	210,000	-
26	95 Juvenile Justice Alternative Ed. Program	-	200,000	200,000	-
27	99 Other Intergovernmental Charges	3,470,208	4,100,000	4,600,000	500,000
28	Total Expenditures	<u>529,657,275</u>	<u>579,111,005</u>	<u>587,014,387</u>	<u>7,903,381</u>
29	Excess (Deficiencies) of Revenues over Expenditures	<u>(10,540,682)</u>	<u>(26,616,346)</u>	<u>(16,203,441)</u>	<u>10,412,905</u>
Other Financing Resources (Uses)					
30	Other Resources	139,053	-	-	-
31	Other Uses	(2,325)	-	-	-
32	Total Other Financing Resources (Uses)	<u>136,728</u>	<u>-</u>	<u>-</u>	<u>-</u>
33	Net Change in Fund Balance	<u>\$ (10,403,954)</u>	<u>\$ (26,616,346)</u>	<u>\$ (16,203,441)</u>	<u>\$ 10,412,905</u>
34	<i>Adoped Tax Rate</i>	<i>\$ 0.96640</i>	<i>\$ 0.92760</i>	<i>\$ 0.85590</i>	

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

Item #		Audited Actual FY 2020-21	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Change from 2021-22 Adopted Budget to 2022-23 Adopted Budget
Local Revenues					
1	5711 Current Tax Collections	\$ 424,984,513	\$ 470,940,918	\$ 457,861,868	\$ (13,079,050)
2	5712 Delinquent Tax Collections	(1,258,770)	2,500,000	1,500,000	(1,000,000)
3	5719 Penalties and Interest	1,820,344	2,000,000	1,700,000	(300,000)
4	5739 Tuition and Fees Local Sources	3,979,880	7,629,655	6,700,900	(928,755)
5	5742 Interest Earnings	416,745	3,500,000	6,500,000	3,000,000
6	5743 Rent	1,162,251	1,251,150	1,306,350	55,200
7	5744 Revenue from Foundations	-	-	-	-
8	5745 Insurance Recovery	30,602	-	-	-
9	5749 Other Revenue from Local Sources	791,627	1,127,500	3,471,000	2,343,500
10	5751 Food Service Activity	-	-	-	-
11	5752 Athletic Activity	377,134	1,000,000	1,300,000	300,000
12	5753 Extracurricular Other than Athletics	129,295	200,000	150,000	(50,000)
13	5755 Enterprising Services Revenue	-	-	-	-
14	5759 Cocurricular Enterprising Services	3,785	-	-	-
15	5769 Misc. Rev. Intermediate Sources (JJAEP)	553,654	550,000	575,000	25,000
16	Total Local Revenues	432,991,060	490,699,223	481,065,118	(9,634,105)
State Revenues					
17	5811 Per Capita Apportionment	23,778,074	8,565,096	24,896,788	16,331,692
18	5812 Foundation School Program Revenue	19,470,645	9,746,438	6,668,137	(3,078,301)
19	5819 Other Foundation Sch Prog Act	551,376	-	5,000,000	5,000,000
20	5829 State Program Revenue Distr. by TEA	-	-	-	-
21	5831 TRS on Behalf	25,806,464	34,044,050	34,044,050	-
22	Total State Revenues	69,606,559	52,355,584	70,608,975	18,253,391
Federal Revenues					
23	5929 Federal Revenue Distr. by TEA	3,663,208	318,862	6,361,852	6,042,990
24	5931 School Health Related Services	8,008,708	4,696,173	7,500,000	2,803,827
25	5941 Impact Aid	3,865,276	3,604,817	4,425,000	820,183
26	5949 Federal Revenue Distr. by Federal Govt.	842,729	820,000	850,000	30,000
27	Total Federal Revenues	16,379,921	9,439,852	19,136,852	9,697,000
Other Resources					
28	7912 Sale of Real Property	139,053	-	-	-
29	7913 Proceeds from Capital Leases	-	-	-	-
30	7915 Operating Transfers In	-	-	-	-
31	Total Other Resources	139,053	-	-	-
32	Total Revenues and Other Resources	\$ 519,116,593	\$ 552,494,659	\$ 570,810,945	\$ 18,316,286

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

Item #	General Fund Adopted Budget FY 2021-22	General Fund Adopted Budget FY 2022-23	Percent Increase (Decrease)
11 - Instruction			
1	\$ 308,872,781	\$ 305,600,635	(1.06%)
2	2,167,545	6,320,716	191.61%
3	7,536,882	9,035,422	19.88%
4	506,659	728,699	43.82%
5	104,375	25,125	(75.93%)
6	Total Function 11	321,710,597	0.79%
12 - Instructional resources and media			
7	6,136,851	6,135,626	(0.02%)
8	257,510	302,163	17.34%
9	381,041	337,154	(11.52%)
10	5,150	4,450	(13.59%)
11	Total Function 12	6,779,393	(0.02%)
13 - Curriculum & Staff Development			
12	2,567,546	2,571,286	0.15%
13	352,776	400,165	13.43%
14	180,288	185,443	2.86%
15	380,334	470,679	23.75%
16	Total Function 13	3,627,573	4.21%
21 - Instructional Leadership			
17	10,609,146	10,623,546	0.14%
18	503,458	492,904	(2.10%)
19	159,158	210,075	31.99%
20	170,016	222,648	30.96%
21	Total Function 21	11,549,173	0.94%
23 - School Leadership			
22	34,197,995	34,217,209	0.06%
23	142,815	163,887	14.75%
24	197,572	204,499	3.51%
25	197,227	220,166	11.63%
26	Total Function 23	34,805,761	0.20%
31 - Guidance, Counseling & Eval.			
27	24,725,010	24,726,210	0.00%
28	87,320	90,990	4.20%
29	625,135	625,007	(0.02%)

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

Item #	General Fund Adopted Budget FY 2021-22	General Fund Adopted Budget FY 2022-23	Percent Increase (Decrease)	
30	57,480	120,510	109.66%	
31	Total Function 31	25,494,945	25,562,717	0.27%
32 - Social Work Services				
32	6100 Payroll costs	352,997	352,997	0.00%
33	6200 Purchased and contracted services	2,000	2,000	0.00%
34	6300 Supplies and Materials	2,200	2,200	0.00%
35	6400 Other operating expenditures	10,470	10,470	0.00%
36	Total Function 32	367,667	367,667	0.00%
33 - Health Services				
37	6100 Payroll costs	6,614,878	6,612,728	(0.03%)
38	6200 Purchased and contracted services	14,200	15,200	7.04%
39	6300 Supplies and Materials	127,232	128,149	0.72%
40	6400 Other operating expenditures	11,977	11,177	(6.68%)
41	Total Function 33	6,768,287	6,767,254	(0.02%)
34 - Student Transportation				
42	6100 Payroll costs	45,159	45,159	0.00%
43	6200 Purchased and contracted services	13,977,740	14,348,340	2.65%
44	6300 Supplies and Materials	1,845,000	2,025,000	9.76%
45	6600 Capital outlay	175,000	175,000	0.00%
46	Total Function 34	16,042,899	16,593,499	3.43%
35 - Food Service				
47	6100 Payroll costs	45,159	45,159	0.00%
48	Total Function 35	45,159	45,159	0.00%
36 - Cocurricular/Extra curricular				
49	6100 Payroll costs	7,268,639	7,212,489	(0.77%)
50	6200 Purchased and contracted services	697,098	1,184,244	69.88%
51	6300 Supplies and Materials	2,599,734	2,127,160	(18.18%)
52	6400 Other operating expenditures	2,034,987	2,441,674	19.98%
53	6600 Capital outlay	16,500	16,500	0.00%
54	Total Function 36	12,616,958	12,982,067	2.89%
41 - General Administration				
55	6100 Payroll costs	8,830,843	8,857,638	0.30%
56	6200 Purchased and contracted services	2,078,137	2,045,662	(1.56%)
57	6300 Supplies and Materials	344,934	349,934	1.45%

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

Item #	General Fund Adopted Budget FY 2021-22	General Fund Adopted Budget FY 2022-23	Percent Increase (Decrease)	
58	974,024	1,013,049	4.01%	
59	20,500	20,500	0.00%	
60	Total Function 41	12,248,438	12,286,783	0.31%
51 - Maintenance				
61	7,824,581	7,824,681	0.00%	
62	30,990,847	30,965,931	(0.08%)	
63	2,423,414	2,397,614	(1.06%)	
64	3,484,158	5,084,238	45.92%	
65	210,000	528,939	151.88%	
66	Total Function 51	44,933,000	46,801,403	4.16%
52 - Security & Monitoring				
67	1,204,518	1,214,568	0.83%	
68	2,234,350	2,272,850	1.72%	
69	60,425	3,062,675	4968.56%	
70	13,200	13,200	0.00%	
71	-	-	n/a	
72	Total Function 52	3,512,493	6,563,293	86.86%
53 - Data Processing				
73	7,967,247	7,967,247	0.00%	
74	4,492,936	4,566,776	1.64%	
75	265,050	1,543,924	482.50%	
76	110,198	110,548	0.32%	
77	Total Function 53	12,835,431	14,188,495	10.54%
61 - Community Services				
78	5,239,097	5,239,097	0.00%	
79	689,869	689,869	0.00%	
80	134,150	134,150	0.00%	
81	640,800	640,600	(0.03%)	
82	Total Function 61	6,703,916	6,703,716	(0.00%)
81 - Facilities Acquisition				
83	-	269,836	100.00%	
84	Total Function 81	-	269,836	100.00%
91 - Contracted Instructional Services				
85	57,404,687	54,400,000	(5.23%)	

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

Item #	General Fund Adopted Budget FY 2021-22	General Fund Adopted Budget FY 2022-23	Percent Increase (Decrease)
86 Total Function 91	57,404,687	54,400,000	(5.23%)
93 - Payments to Fiscal Agent Shared Service			
87 6400 Other Operating Expenditures	210,000	210,000	0.00%
88 Total Function 93	210,000	210,000	0.00%
95 - Juvenile Justice Alternative Ed. Program			
89 6200 Purchased and contracted services	200,000	200,000	0.00%
90 Total Function 95	200,000	200,000	0.00%
99 - Other Intergovernmental Charges			
91 6200 Purchased and contracted services	4,100,000	4,600,000	12.20%
92 Total Function 99	4,100,000	4,600,000	12.20%
93 Total Expenditures	\$ 579,111,005	\$ 587,014,387	1.36%

Lewisville Independent School District
Expenditure Summary by Major Object

Item#		<u>General Fund</u> <u>Audited Actual</u> <u>FY 2020-21</u>	<u>General Fund</u> <u>Adopted Budget</u> <u>FY 2021-22</u>	<u>General Fund</u> <u>Adopted Budget</u> <u>FY 2022-23</u>	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>of Total</u>
1	61XX Payroll costs	\$ 400,783,528	\$ 432,502,447	\$ 429,246,276	(0.75%)	73.12%
2	62XX Purchased & cont. serv.	107,751,681	120,393,288	123,061,697	2.22%	20.96%
3	63XX Supplies & Materials	13,918,019	16,882,215	22,368,406	32.50%	3.81%
4	64XX Other operating expend.	6,283,224	8,806,680	11,302,108	28.34%	1.93%
5	65XX Debt Service	-	-	-	0.00%	0.00%
6	66XX Capital Outlay	920,823	526,375	1,035,900	96.80%	0.18%
7	Total Expenditures	<u>\$ 529,657,275</u>	<u>\$ 579,111,005</u>	<u>\$ 587,014,387</u>	<u>1.36%</u>	<u>100.00%</u>

**Lewisville Independent School District
Child Nutrition Fund**

Item #	Revenues	Audited Actual FY 2020-21	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23
1	Local Revenues			
2	5751 Food Service Activity	\$ 1,941,294	\$ 1,874,792	\$ 4,922,000
3	Other	12,564	10,053	5,694,400
4	Total Local Revenues	<u>1,953,858</u>	<u>1,884,845</u>	<u>10,616,400</u>
	State Revenues			
5	5829 Program Revenue Distributed by TEA	107,345	40,000	71,025
6	5831 TRS on Behalf	-	-	-
7	Total State Revenues	<u>107,345</u>	<u>40,000</u>	<u>71,025</u>
	Federal Revenues			
8	5921 Federal Breakfast Reimbursement	3,206,191	5,410,575	3,390,683
9	5922 Federal Lunch Reimbursement	13,124,227	21,591,311	11,657,076
10	5923 USDA Commodities	1,327,758	1,343,008	1,800,357
11	5939 Other Federal Revenues	1,362,453	414,108	507,126
12	Total Federal Revenues	<u>19,020,629</u>	<u>28,759,002</u>	<u>17,355,242</u>
13	Total Revenues	<u>21,081,832</u>	<u>30,683,847</u>	<u>28,042,667</u>
	Expenditures			
14	61XX Payroll	7,738,819	10,313,698	11,514,290
15	62XX Contracted Services	4,091,020	4,340,291	14,269,800
16	63XX Supplies and Materials	7,305,428	13,878,962	1,860,357
17	64XX Other Operating Costs	79,851	60,900	1,887,000
18	66XX Capital Outlay	51,960	2,000,000	8,010,000
19	Total Expenditures	<u>19,267,078</u>	<u>30,593,851</u>	<u>37,541,447</u>
20	Excess (Deficiencies) of Revenues over Expenditures	<u>1,814,754</u>	<u>89,996</u>	<u>(9,498,780)</u>
	Other Financing Resources (Uses)			
21	Other Resources	2,325	-	-
22	Other Uses	-	-	-
23	Total Other Financing Resources (Uses)	<u>2,325</u>	<u>-</u>	<u>-</u>
24	Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ 1,817,079</u>	<u>\$ 89,996</u>	<u>\$ (9,498,780)</u>

**Lewisville Independent School District
Debt Service Fund**

<i>Adoped Tax Rate</i>		\$ 0.38090	\$ 0.38090	\$ 0.38090
		Audited Actual FY 2020-21	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23
Revenues				
Local Revenues				
1	5711 Current Property Tax Collections	\$ 167,504,782	\$ 160,876,622	\$ 203,761,638
2	5712 Delinquent Property Tax Collections	(505,287)	1,000,000	500,000
3	5719 Penalties and Interest	522,814	1,000,000	500,000
4	5742 Interest Earnings	103,521	135,000	3,127,600
5	5749 Other local revenue	16,408	-	-
State Revenues				
6	5829 Foundation School Prog Revenue	1,578,452	-	1,500,000
Federal Revenues				
7	5949 Federal Program Revenues	-	-	-
8	Total Revenues	<u>169,220,690</u>	<u>163,011,622</u>	<u>209,389,238</u>
Expenditures				
9	6511 Principal on Bonds	89,000,234	78,607,363	158,340,000
10	6521 Interest on Bonds	65,694,242	84,204,259	49,471,467
11	6599 Other Debt Service Fees	589,706	200,000	200,000
12	Total Expenditures	<u>155,284,182</u>	<u>163,011,622</u>	<u>208,011,467</u>
13	Excess (Deficiencies) of Revenues over Expenditures	<u>13,936,508</u>	<u>-</u>	<u>1,377,771</u>
Other Financing Resources (Uses)				
14	Other Resources	57,727,637	-	-
15	Other Uses	(57,147,718)	-	-
16	Total Other Financing Resources (Uses)	<u>579,919</u>	<u>-</u>	<u>-</u>
17	Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ 14,516,427</u>	<u>\$ -</u>	<u>\$ 1,377,771</u>