



Lewisville Independent School District

Proposed Budget

For The

2024-2025

Fiscal Year

(Fiscal Year Ending August 31, 2025)

To Be Considered by Board of School Trustees

August 26, 2024

Lewisville Independent School District
Combined Funds - General, Child Nutrition, and Debt Service
Proposed Budget for the Fiscal Year Ending August 31, 2025

Item #	Revenues	General Fund	Child Nutrition Fund	Debt Service Fund
1	5700 Property Tax Revenue	424,755,712		\$ 211,920,864
2	5700 Other Local Revenue	20,402,050	11,677,754	5,000,000
3	5800 State Revenue	103,327,301	101,938	6,583,224
4	5900 Federal Revenue	8,105,000	14,846,172	-
5	Total Revenues	<u>556,590,063</u>	<u>26,625,864</u>	<u>223,504,088</u>
	Expenditures			
6	11 Instruction	328,920,535	-	-
7	12 Instructional Resources & Media Services	6,657,259	-	-
8	13 Curriculum & Staff Development	2,616,986	-	-
9	21 Instruction Leadership	12,351,010	-	-
10	23 School Leadership	33,990,292	-	-
11	31 Guidance, Counseling, & Evaluation Services	27,155,055	-	-
12	32 Social Work Services	642,948	-	-
13	33 Health Services	6,934,064	-	-
14	34 Student Transportation	16,402,626	-	-
15	35 Food Service	76,261	26,554,593	-
16	36 Cocurricular/Extracurricular Activities	11,566,461	-	-
17	41 General Administration	12,547,819	-	-
18	51 Plant Maintenance and Operations	53,900,178	71,271	-
19	52 Security and Monitoring Services	10,451,351	-	-
20	53 Data Processing Services	12,191,613	-	-
21	61 Community Services	6,747,561	-	-
22	71 Debt Service	-	-	223,504,088
23	81 Facilities Acquisition and Construction	-	-	-
24	91 Contracted Instructional Services	12,879,209	-	-
25	93 Payments to Fiscal Agents/Shared Service	210,000	-	-
26	95 Juvenile Justice Alternative Ed. Program	59,500	-	-
27	99 Other Intergovernmental Charges	4,800,000	-	-
28	Total Expenditures	<u>561,100,727</u>	<u>26,625,864</u>	<u>223,504,088</u>
	Excess(Deficiencies)			
	Revenue over Expenditures	<u>(4,510,664)</u>	<u>-</u>	<u>-</u>
	Other Financing Resources (Uses)			
	Other Resources	-	-	-
	Other Uses	-	-	-
	Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
	Excess (Deficiencies) of Revenues			
29	Over Expenditures	<u>(4,510,664)</u>	<u>-</u>	<u>-</u>
	Other Financing Resources (Uses)			
31	Other Uses	-	-	-
32	Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
33	Net Change in Fund Balance	<u>\$ (4,510,664)</u>	<u>\$ -</u>	<u>\$ -</u>



Lewisville Independent School District

**Supporting Schedules For
Proposed Budget**

For The

2024-2025

Fiscal Year

(Fiscal Year Ending August 31, 2025)

**To Be Considered by Board of School Trustees
August 26, 2024**

**Lewisville Independent School District
General Fund**

	Proposed Budget FY 2024-25	Adopted Budget FY 2023-24	Change from 2023- 24 Adopted Budget to 2024-25 Proposed Budget
Revenues			
57 Property Tax Revenue	424,755,712	425,622,894	(867,182)
57 Other Local Revenue	20,402,050	22,497,600	(2,095,550)
58 State Revenue	103,327,301	96,277,759	7,049,542
59 Federal Revenue	8,105,000	13,949,034	(5,844,034)
Total Revenues	556,590,063	558,347,287	(1,757,224)
Expenditures			
11 Instruction	328,920,535	334,948,375	(6,027,840)
12 Instructional Resources & Media Services	6,657,259	8,797,277	(2,140,018)
13 Curriculum & Staff Development	2,616,986	3,333,050	(716,064)
21 Instruction Leadership	12,351,010	11,879,332	471,678
23 School Leadership	33,990,292	33,988,228	2,064
31 Guidance, Counseling, & Evaluation Services	27,155,055	26,836,415	318,640
32 Social Work Services	642,948	493,019	149,929
33 Health Services	6,934,064	6,768,531	165,533
34 Student Transportation	16,402,626	16,662,725	(260,099)
35 Food Service	76,261	-	76,261
36 Cocurricular/Extracurricular Activities	11,566,461	12,814,469	(1,248,008)
41 General Administration	12,547,819	12,832,242	(284,423)
51 Plant Maintenance and Operations	53,900,178	53,211,146	689,032
52 Security and Monitoring Services	10,451,351	9,325,784	1,125,567
53 Data Processing Services	12,191,613	14,184,679	(1,993,066)
61 Community Services	6,747,561	6,531,997	215,564
71 Debt Service	-	-	-
81 Facilities Acquisition and Construction	-	-	-
91 Contracted Instructional Services	12,879,209	12,486,163	393,046
93 Payments to Fiscal Agents/Shared Service	210,000	210,000	-
95 Juvenile Justice Alternative Ed. Program	59,500	70,000	(10,500)
99 Other Intergovernmental Charges	4,800,000	4,300,000	500,000
Total Expenditures	561,100,727	569,673,432	(8,572,705)
Excess (Deficiencies) of Revenues over Expenditures	(4,510,664)	(11,326,145)	
Other Financing Resources (Uses)			
Other Uses	-	-	-
Total Other Financing Resources (Uses)	-	-	-
Net Change in Fund Balance	\$ (4,510,664)	\$ (11,326,145)	-
<i>Adoped/Proposed* Tax Rate</i>	<i>\$ 0.7469</i>	<i>\$ 0.7492</i>	<i>(0.0023)</i>

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

	Proposed Budget FY 2024-25	Adopted Budget FY 2023-24	Change from 2023-24 Adopted Budget to 2024- 25 Proposed Budget
Local Revenues			
5711 Current Tax Collections	\$ 424,755,712	\$ 425,622,894	\$ (867,182)
5712 Delinquent Tax Collections	500,000	1,750,000	(1,250,000)
5719 Penalties and Interest	2,000,000	2,000,000	-
5739 Tuition and Fees Local Sources	6,000,000	6,760,000	(760,000)
5742 Interest Earnings	8,000,000	7,410,000	590,000
5743 Rent	1,224,550	1,222,100	2,450
5744 Revenue from Foundations	-	-	-
5745 Insurance Recovery	-	-	-
5749 Other Revenue from Local Sources	952,500	1,272,500	(320,000)
5751 Food Service Activity	-	-	-
5752 Athletic Activity	1,000,000	1,300,000	(300,000)
5753 Extracurricular Other than Athletics	150,000	208,000	(58,000)
5755 Enterprising Services Revenue	-	-	-
5759 Cocurricular Enterprising Services	-	-	-
5769 Misc. Rev. Intermediate Sources (JJAEP)	575,000	575,000	-
Total Local Revenues	445,157,762	448,120,494	(2,962,732)
State Revenues			
5811 Per Capita Apportionment	23,132,188	18,890,168	4,242,020
5812 Foundation School Program Revenue	50,527,752	46,466,274	4,061,478
5819 Other Foundation Sch Prog Act	-	-	-
5829 State Program Revenue Distr. by TEA	-	-	-
5831 TRS on Behalf	29,667,361	30,921,317	(1,253,956)
Total State Revenues	103,327,301	96,277,759	7,049,542
Federal Revenues			
5929 Federal Revenue Distr. by TEA	1,500,000	1,519,034	(19,034)
5931 School Health Related Services	2,000,000	7,500,000	(5,500,000)
5941 Impact Aid	4,000,000	4,000,000	-
5949 Federal Revenue Distr. by Federal Govt.	605,000	930,000	(325,000)
Total Federal Revenues	8,105,000	13,949,034	(5,844,034)
Total Revenues and Other Resources	\$ 556,590,063	\$ 558,347,287	\$ (1,757,224)

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

	General Fund Proposed Budget FY 2024-25	General Fund Adopted Budget FY 2023-24	Percent Increase (Decrease)
11 - Instruction			
6100 Payroll costs	\$ 309,224,910	\$ 317,718,828	(2.67%)
6200 Purchased and contracted services	14,096,125	11,510,817	22.46%
6300 Supplies and materials	4,962,126	5,118,852	(3.06%)
6400 Other operating expenditures	564,374	574,878	(1.83%)
6600 Capital outlay	73,000	25,000	192.00%
Total Function 11	328,920,535	334,948,375	(1.80%)
12 - Instructional resources and media			
6100 Payroll costs	6,030,499	5,806,885	3.85%
6200 Purchased and contracted services	285,614	2,648,086	(89.21%)
6300 Supplies and materials	330,671	336,006	(1.59%)
6400 Other operating expenditures	4,975	6,300	(21.03%)
6600 Capital outlay	5,500	-	
Total Function 12	6,657,259	8,797,277	(24.33%)
13 - Curriculum & Staff Development			
6100 Payroll costs	1,927,498	2,394,059	(19.49%)
6200 Purchased and contracted services	191,535	264,643	(27.63%)
6300 Supplies and materials	210,923	258,417	(18.38%)
6400 Other operating expenditures	287,030	415,931	(30.99%)
Total Function 13	2,616,986	3,333,050	(21.48%)
21 - Instructional Leadership			
6100 Payroll costs	11,275,964	10,853,106	3.90%
6200 Purchased and contracted services	445,111	322,130	38.18%
6300 Supplies and materials	418,948	513,418	(18.40%)
6400 Other operating expenditures	210,987	190,678	10.65%
Total Function 21	12,351,010	11,879,332	3.97%
23 - School Leadership			
6100 Payroll costs	33,213,642	32,560,146	2.01%
6200 Purchased and contracted services	173,794	184,581	(5.84%)
6300 Supplies and materials	353,474	992,354	(64.38%)
6400 Other operating expenditures	249,382	251,147	(0.70%)
Total Function 23	33,990,292	33,988,228	0.01%

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

	General Fund Proposed Budget FY 2024-25	General Fund Adopted Budget FY 2023-24	Percent Increase (Decrease)
31 - Guidance, Counseling & Eval.			
6100 Payroll costs	26,226,975	25,795,373	1.67%
6200 Purchased and contracted services	60,870	68,965	(11.74%)
6300 Supplies and Materials	724,521	797,982	(9.21%)
6400 Other operating expenditures	80,689	112,095	(28.02%)
6600 Capital outlay	62,000	62,000	0.00%
Total Function 31	27,155,055	26,836,415	1.19%
32 - Social Work Services			
6100 Payroll costs	617,138	465,724	32.51%
6200 Purchased and contracted services	2,000	1,498	33.55%
6300 Supplies and Materials	2,250	2,297	(2.05%)
6400 Other operating expenditures	21,560	23,500	(8.26%)
Total Function 32	642,948	493,019	30.41%
33 - Health Services			
6100 Payroll costs	6,822,220	6,654,372	2.52%
6200 Purchased and contracted services	11,750	4,335	171.06%
6300 Supplies and Materials	90,647	100,312	(9.63%)
6400 Other operating expenditures	9,447	9,512	(0.68%)
Total Function 33	6,934,064	6,768,531	2.45%
34 - Student Transportation			
6100 Payroll costs	-	45,442	(100.00%)
6200 Purchased and contracted services	14,377,976	14,592,633	(1.47%)
6300 Supplies and Materials	1,999,650	1,999,650	0.00%
6600 Capital outlay	25,000	25,000	0.00%
Total Function 34	16,402,626	16,662,725	(1.56%)
35 - Food Service			
6100 Payroll costs	76,261	-	
Total Function 35	76,261	-	
36 - Cocurricular/Extra curricular			
6100 Payroll costs	6,537,867	5,826,844	12.20%
6200 Purchased and contracted services	878,904	1,812,442	(51.51%)
6300 Supplies and Materials	1,262,591	1,978,378	(36.18%)
6400 Other operating expenditures	2,872,099	3,186,805	(9.88%)
6600 Capital outlay	15,000	10,000	50.00%
Total Function 36	11,566,461	12,814,469	(9.74%)

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

	General Fund Proposed Budget FY 2024-25	General Fund Adopted Budget FY 2023-24	Percent Increase (Decrease)
41 - General Administration			
6100 Payroll costs	7,911,237	8,645,570	(8.49%)
6200 Purchased and contracted services	3,043,742	2,102,777	44.75%
6300 Supplies and Materials	662,860	518,097	27.94%
6400 Other operating expenditures	914,980	1,550,798	(41.00%)
6600 Capital outlay	15,000	15,000	0.00%
Total Function 41	12,547,819	12,832,242	(2.22%)
51 - Maintenance			
6100 Payroll Costs	9,001,150	9,154,794	(1.68%)
6200 Purchased and contracted services	32,584,014	34,636,112	(5.92%)
6300 Supplies and Materials	5,018,165	4,592,433	9.27%
6400 Other operating expenditures	7,086,849	4,455,356	59.06%
6600 Capital outlay	210,000	372,451	(43.62%)
Total Function 51	53,900,178	53,211,146	1.29%
52 - Security & Monitoring			
6100 Payroll Costs	5,112,780	1,622,251	215.17%
6200 Purchased and contracted services	4,315,996	4,886,248	(11.67%)
6300 Supplies and Materials	904,576	2,414,364	(62.53%)
6400 Other operating expenditures	118,000	402,921	(70.71%)
6600 Capital outlay	-	-	
Total Function 52	10,451,351	9,325,784	12.07%
53 - Data Processing			
6100 Payroll Costs	8,692,374	9,278,068	(6.31%)
6200 Purchased and contracted services	2,707,346	3,922,056	(30.97%)
6300 Supplies and Materials	748,853	925,835	(19.12%)
6400 Other operating expenditures	43,040	58,720	(26.70%)
Total Function 53	12,191,613	14,184,679	(14.05%)
61 - Community Services			
6100 Payroll Costs	5,337,573	5,071,324	5.25%
6200 Purchased and contracted services	814,369	803,354	1.37%
6300 Supplies and Materials	130,500	108,900	19.83%
6400 Other operating expenditures	465,119	548,419	(15.19%)
Total Function 61	6,747,561	6,531,997	3.30%

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

	General Fund Proposed Budget FY 2024-25	General Fund Adopted Budget FY 2023-24	Percent Increase (Decrease)
91 - Contracted Instructional Services			
6200 Purchased and contracted services	12,879,209	12,486,163	3.15%
Total Function 91	<u>12,879,209</u>	<u>12,486,163</u>	<u>3.15%</u>
93 - Payments to Fiscal Agent Shared Service			
6400 Other Operating Expenditures	210,000	210,000	0.00%
Total Function 93	<u>210,000</u>	<u>210,000</u>	<u>0.00%</u>
95 - Juvenile Justice Alternative Ed. Program			
6200 Purchased and contracted services	59,500	70,000	(15.00%)
Total Function 95	<u>59,500</u>	<u>70,000</u>	<u>(15.00%)</u>
99 - Other Intergovernmental Charges			
6200 Purchased and contracted services	4,800,000	4,300,000	11.63%
Total Function 99	<u>4,800,000</u>	<u>4,300,000</u>	<u>(10.42%)</u>
Total Expenditures	<u><u>\$ 561,100,727</u></u>	<u><u>\$ 569,673,432</u></u>	<u><u>(1.50%)</u></u>

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

	General Fund Proposed Budget FY 2024-25	General Fund Adopted Budget FY 2023-24	Percent Increase (Decrease)	Percent of Total
61XX Payroll costs	\$ 438,008,088	\$ 442,931,244	(1.11%)	78.06%
62XX Purchased & cont. serv.	91,727,855	93,578,382	(0.42%)	16.35%
63XX Supplies & Materials	17,820,754	20,657,294	(0.64%)	3.18%
64XX Other operating expend.	13,138,530	11,997,060	0.26%	2.34%
65XX Debt Service	-	-	0.00%	0.00%
66XX Capital Outlay	405,500	509,451	-0.02%	0.07%
Total Expenditures	\$ 561,100,727	\$ 569,673,432	-1.94%	100.00%

**Lewisville Independent School District
Child Nutrition Fund**

	Proposed Budget FY 2024-25	Adopted Budget FY 2023-24	Change from 2023-24 Adopted Budget to 2024-25 Proposed Budget
Revenues			
57 Local Revenue	11,677,754	10,320,099	1,357,655
58 State Revenue	101,938	111,100	(9,162)
59 Federal Revenue	14,846,172	13,571,479	1,274,693
Total Revenues	26,625,864	24,002,678	2,623,186
Expenditures			
11 Instruction			
12 Instructional Resources & Media Services			
13 Curriculum & Staff Development			
21 Instruction Leadership			
23 School Leadership			
31 Guidance, Counseling, & Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Service	26,554,593	32,730,647	(6,176,054)
36 Cocurricular/Extracurricular Activities			
41 General Administration			
51 Plant Maintenance and Operations	71,271	205,530	(134,259)
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services			
93 Payments to Fiscal Agents/Shared Service			
95 Juvenile Justice Alternative Ed. Program			
99 Other Intergovernmental Charges			
Total Expenditures	26,625,864	32,936,177	(6,310,313)
Excess (Deficiencies) of Revenues over Expenditures	-	(8,933,499)	-
Other Financing Resources (Uses)			
Other Uses	-	-	-
Total Other Financing Resources (Uses)	-	-	-
Net Change in Fund Balance	\$ -	\$ (8,933,499)	-

**Lewisville Independent School District
Child Nutrition Fund**

Item #	Revenues	Proposed Budget FY 2024-25	Adopted Budget FY 2023-24	Increase (Decrease)
1	Local Revenues			
2	5751 Food Service Activity	\$ 11,677,754	\$ 10,320,099	\$ 1,357,655
4	Total Local Revenues	<u>11,677,754</u>	<u>10,320,099</u>	<u>1,357,655</u>
	State Revenues			
5	5829 Program Revenue Distributed by TEA	101,938	111,100	\$ (9,162)
7	Total State Revenues	<u>101,938</u>	<u>111,100</u>	<u>(9,162)</u>
	Federal Revenues			
8	5921 Federal Breakfast Reimbursement	2,835,448	2,424,574	\$ 410,874
9	5922 Federal Lunch Reimbursement	9,601,633	9,869,030	\$ (267,397)
10	5923 USDA Commodities	1,851,921	742,457	\$ 1,109,464
11	5939 Other Federal Revenues	557,170	535,418	\$ 21,752
12	Total Federal Revenues	<u>14,846,172</u>	<u>13,571,479</u>	<u>1,274,693</u>
13	Total Revenues	<u>26,625,864</u>	<u>24,002,678</u>	<u>2,623,186</u>
	Expenditures			
14	61XX Payroll	12,143,783	12,862,253	\$ (718,470)
15	62XX Contracted Services	11,986,104	11,516,000	\$ 470,104
16	63XX Supplies and Materials	1,911,720	1,948,792	\$ (37,072)
17	64XX Other Operating Costs	84,257	68,000	\$ 16,257
18	66XX Capital Outlay	500,000	6,541,132	\$ (6,041,132)
19	Total Expenditures	<u>26,625,864</u>	<u>32,936,177</u>	<u>(6,310,313)</u>
20	Excess (Deficiencies) of Revenues over Expenditures	<u>-</u>	<u>(8,933,499)</u>	
	Other Financing Resources (Uses)			
21	Other Resources	-	-	-
22	Other Uses	-	-	-
23	Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
24	Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ -</u>	<u>\$ (8,933,499)</u>	<u>\$ -</u>

**Lewisville Independent School District
Debt Service Fund**

	Proposed Budget FY 2024-25	Adopted Budget FY 2023-24	Change from 2023-24 Adopted Budget to 2024-25 Proposed Budget
Revenues			
57 Property Tax Revenue	211,920,864	215,767,281	(3,846,417)
57 Other Local Revenue	5,000,000	4,675,000	325,000
58 State Revenue	6,583,224	5,000,000	1,583,224
59 Federal Revenue			-
Total Revenues	223,504,088	225,442,281	(1,938,193)
Expenditures			
11 Instruction			
12 Instructional Resources & Media Services			
13 Curriculum & Staff Development			
21 Instruction Leadership			
23 School Leadership			
31 Guidance, Counseling, & Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Service			
36 Cocurricular/Extracurricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service	223,504,088	225,442,281	(1,938,193)
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services			
93 Payments to Fiscal Agents/Shared Service			
95 Juvenile Justice Alternative Ed. Program			
99 Other Intergovernmental Charges			
Total Expenditures	223,504,088	225,442,281	(1,938,193)
Excess (Deficiencies) of Revenues over Expenditures	-	-	-
Other Financing Resources (Uses)			
Other Uses	-	-	-
Total Other Financing Resources (Uses)	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-

