

LONGVIEW ISD BOARD OF TRUSTEES

BOARD DOCUMENT

Business Office

For:	Board of Trustees
Date:	August 30, 2017
Action:	Approval of 2017-2018 Budget

CONSIDERATION:

Approval of Resolution to Adopt the 2017-2018 Budgets:

1. General Operating
2. Debt Service
3. Food Service

RATIONALE:

By August 31 of each year, it is necessary to adopt budgets to support the operations of Longview ISD.

SUMMARY:

The proposed General Operating Budget is \$71,661,234 which is 2.15% more than last year. The attached statement gives a summary of the major components within the proposed budget. The proposed Debt Service Budget is \$16,487,908 which is 1.98% less than last year. The proposed Food Service budget is \$4,570,083 which is 0.03% more than last year. Please consider adoption of these budgets.

RECOMMENDATION:

Approve the attached budget for the 2017-2018 fiscal year.

CONTACT PERSON:

Lynn Marshall, Assistant Superintendent and
Chief Financial Officer

Budget Resolution
2017-2018

WHEREAS, the Administration and the Board of Trustees of the Longview Independent School District have carefully weighed and considered the needs of the students of this school district and the requirements of the state and federal agencies, as well as effects of inflation on our costs; and

WHEREAS, the Board of Trustees is of the opinion and finds that the official budget for the 2017-2018 fiscal year in the amount of \$92,719,225 is reasonable and should be approved;

NOW, THEREFORE, IT IS ORDERED AND ORDAINED by the Board of Trustees of the Longview Independent School District that the school budget for the 2017-2018 fiscal year in the amount of \$92,719,225 is hereby adopted and approved by the Board of Trustees of the Longview Independent School District.

Adopted this 30th day of August, 2017.

Board President

Board Secretary

**Longview Independent School District
General Operating
Proposed Budget
2017-2018**

	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	40,500,000	40,675,000	175,000
Tax Collections, Delinquent	700,000	700,000	-
Head Start & Early Childhood	779,016	779,016	-
Tuition And Fees	390,702	418,829	28,127
Interest Income	100,000	85,000	(15,000)
Rent	21,000	21,600	600
Miscellaneous	169,110	212,500	43,390
Athletic Activity	359,150	388,750	29,600
Total Local Sources	43,018,978	43,280,695	261,717
State Sources			
Per Capita Apportionment	2,950,125	1,591,207	-1,358,918
Foundation School Program Act	16,276,225	17,906,922	1,630,697
Supplemental PreK Services	35,000	35,000	0
Teacher Retirement/Trs Care -	2,445,404	2,697,804	252,400
Total State Sources	21,706,754	22,230,933	524,179
Federal Sources			
Indirect Costs	94,200	65,000	-29,200
Medicaid Reimbursement	500,000	500,000	0
ROTC/Child Care Food Program	216,406	170,000	-46,406
Total Federal Sources	810,606	735,000	-75,606
TOTAL REVENUE	65,536,338	66,246,628	710,290
EXPENDITURES			
11 Instruction	39,169,240	40,429,838	1,260,598
12 Instructional Resources / Media	572,319	539,591	-32,728
13 Curriculum Development	568,619	505,105	-63,514
21 Instructional Leadership	1,818,921	1,815,103	-3,818
23 School Leadership	4,206,883	4,237,654	30,771
31 Guidance, Counseling And Evalu	2,117,719	2,163,195	45,476
32 Social Work Services	86,011	86,011	0
33 Health Services	689,376	689,376	0
34 Pupil Transportation	3,295,652	3,286,649	-9,003
35 Child Nutrition	266,522	255,987	-10,535
36 Extracurricular Activities	2,102,133	2,097,547	-4,586
41 General Administration	2,730,609	2,626,858	-103,751
51 Plant Maintenance And Operation	9,121,731	9,340,888	219,157
52 Security And Monitoring Service	635,768	658,107	22,339
53 Data Processing Services	1,039,680	1,178,742	139,062
61 Community Services	827,182	849,083	21,901
81 Facilities Acquisition & Construct	2,000	1,500	-500
99 Other Intergovernmental Charge	900,000	900,000	0
TOTAL EXPENDITURES	70,150,365	71,661,234	1,510,869
Increase/Decrease to Fund Balance	-4,614,027	-5,414,606	

**Longview Independent School District
Debt Service
Proposed Budget
2017-2018**

	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	18,000,000	18,075,000	75,000
Tax Collections, Delinquent	200,000	200,000	0
Interest Income	8,000	8,000	0
QSCB Interest	50,000	50,000	0
Total Local Sources	18,258,000	18,333,000	75,000
State Sources			
Facilities Program	422,427	409,000	-13,427
Total State Sources	422,427	409,000	-13,427
Federal Sources			
QSCB Interest Subsidy	385,203	385,203	0
Total Federal Sources	385,203	385,203	0
TOTAL REVENUE	19,065,630	19,127,203	61,573
EXPENDITURES			
Retirement of Bonds	5,782,909	5,734,254	-48,655
Interest on Bonds	11,027,463	10,743,654	-283,809
Paying Agent Fees	10,000	10,000	0
TOTAL EXPENDITURES	16,820,372	16,487,908	-332,464
Increase/Decrease to Fund Balance	2,245,258	2,639,295	

Longview Independent School District
 Child Nutrition
 Proposed Budget
 2017-18

	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Increase (Decrease)
REVENUE			
Interest Revenue	\$5,000.00	\$5,000.00	\$0.00
Local - Food Sales in Cafeteria	\$964,190.00	\$400,000.00	-\$564,190.00
Parent On-Line	\$50,000.00	\$110,000.00	\$60,000.00
Local - Head Start Lunches	\$30,000.00	\$37,000.00	\$7,000.00
Maintenance Lunches	\$6,000.00	\$3,500.00	-\$2,500.00
Outside Food Sales	\$10,000.00	\$23,000.00	\$13,000.00
Local - Misc Other Revenue	\$0.00	\$0.00	\$0.00
Total Local Sources	\$1,065,190.00	\$578,500.00	-\$486,690.00
State - School Matching	\$25,000.00	\$25,000.00	\$0.00
Total State Sources	\$25,000.00	\$25,000.00	\$0.00
Federal Sources			
Federal School Breakfast Program	\$900,000.00	\$943,132.48	\$43,132.48
Federal Nat'l School Lunch Program	\$2,350,000.00	\$2,851,536.71	\$501,536.71
Federal USDA Donated Commodities	\$291,000.00	\$334,060.00	\$43,060.00
Total Federal Sources	\$3,541,000.00	\$4,128,729.19	\$587,729.19
TOTAL REVENUE	\$4,631,190.00	\$4,732,229.19	\$101,039.19
EXPENDITURES			
Salaries	\$1,807,776.00	\$1,797,604.11	-\$10,171.89
Contracted Maintenance & Repair	\$15,000.00	\$29,000.00	\$14,000.00
Copier Rental	\$3,000.00	\$2,000.00	-\$1,000.00
Consulting Services	\$2,000.00	\$2,500.00	\$500.00
Misc Contracted Services	\$5,000.00	\$25,000.00	\$20,000.00
Food Supplies	\$2,275,933.00	\$2,215,743.10	-\$60,189.90
Non-Food Supplies	\$80,700.00	\$64,535.44	-\$16,164.56
USDA Commodities	\$291,000.00	\$334,000.00	\$43,000.00
Office Supplies	\$10,000.00	\$6,000.00	-\$4,000.00
Tech Supplies/Equip	\$20,000.00	\$20,000.00	\$0.00
Clerical Supplies	\$5,000.00	\$5,600.00	\$600.00
Employee Travel Expense	\$10,600.00	\$8,000.00	-\$2,600.00
Dues/Memberships	\$25.00	\$100.00	\$75.00
Misc Services	\$5,156.00	\$5,000.00	-\$156.00
Cafeteria Equipment	\$50,000.00	\$5,000.00	-\$45,000.00
Small Cafeteria Equipment	\$5,000.00	\$50,000.00	\$45,000.00
TOTAL EXPENDITURES	\$4,586,190.00	\$4,570,082.65	-\$16,107.35
Increase/Decrease to Fund Balance	\$45,000.00	\$162,146.54	\$117,146.54