

# LONGVIEW ISD BOARD OF TRUSTEES

## BOARD DOCUMENT

Business Office

For:	Board of Trustees
Date:	August 29, 2016
Action:	Approval of 2016-2017 Budget

### CONSIDERATION:

Approval of Resolution to Adopt the 2016-2017 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 \$70,150,365 which is 1.4% more than last year. The attached statement gives a summary of the major components within the proposed budget. The proposed Debt Service Budget is \$16,820,372 which is 5.5% less than last year. The proposed Food Service budget is \$4,631,190 which is the same as last year. Please consider adoption of these budgets.

### RECOMMENDATION:

Approve the attached budget for the 2016-2017 fiscal year.

### CONTACT PERSON:

Lynn Marshall, Assistant Superintendent  
for Business, Finance and Facilities

**Budget Resolution  
2016-2017**

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 2016-2017 fiscal year in the amount of \$91,601,927 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 2016-2017 fiscal year in the amount of \$91,610,927 is hereby adopted and approved by the Board of Trustees of the Longview Independent School District.

Adopted this 29th day of August, 2016.

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Board President

\_\_\_\_\_  
Board Secretary

**General Operating  
Proposed Budget  
2016-2017**

	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Increase (Decrease)
<b>REVENUE</b>			
<b>Local Sources</b>			
Tax Collections, Current	41,500,000	40,500,000	-1,000,000
Tax Collections, Delinquent	540,000	700,000	160,000
Head Start & Early Childhood	779,016	779,016	0
Tuition And Fees	365,702	390,702	25,000
Interest Income	117,500	100,000	-17,500
Rent	21,000	21,000	0
Miscellaneous	169,110	169,110	0
Athletic Activity	359,150	359,150	0
<b>Total Local Sources</b>	<b>43,851,478</b>	<b>43,018,978</b>	<b>-832,500</b>
<b>State Sources</b>			
Per Capita Apportionment	2,279,838	2,950,125	670,287
Foundation School Program Act	15,818,508	16,276,225	457,717
Supplemental PreK Services	35,000	35,000	0
Teacher Retirement/Trs Care	2,526,620	2,445,404	-81,216
<b>Total State Sources</b>	<b>20,659,966</b>	<b>21,706,754</b>	<b>1,046,788</b>
<b>Federal Sources</b>			
Indirect Costs	34,200	94,200	60,000
Medicaid Reimbursement	500,000	500,000	0
ROTC/Child Care Food Program	211,406	216,406	5,000
<b>Total Federal Sources</b>	<b>745,606</b>	<b>810,606</b>	<b>65,000</b>
<b>TOTAL REVENUE</b>	<b>65,257,050</b>	<b>65,536,338</b>	<b>279,288</b>
<b>EXPENDITURES</b>			
11 Instruction	38,510,730	39,169,240	658,510
12 Instructional Resources / Media	605,531	572,319	-33,212
13 Curriculum Development	268,089	568,619	300,530
21 Instructional Leadership	1,946,907	1,818,921	-127,986
23 School Leadership	4,279,933	4,206,883	-73,050
31 Guidance, Counseling And Evalu	2,338,266	2,117,719	-220,547
32 Social Work Services	84,415	86,011	1,596
33 Health Services	668,707	689,376	20,669
34 Pupil Transportation	3,380,201	3,295,652	-84,549
35 Child Nutrition	247,406	266,522	19,116
36 Extracurricular Activities	2,099,463	2,102,133	2,670
41 General Administration	2,686,128	2,730,609	44,481
51 Plant Maintenance And Operation	8,815,859	9,121,731	305,872
52 Security And Monitoring Servic	653,977	635,768	-18,209
53 Data Processing Services	1,010,756	1,039,680	28,924
61 Community Services	712,236	827,182	114,946
81 Facilities Acquisition & Construct	2,000	2,000	0
99 Other Intergovernmental Charge	865,000	900,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>69,175,604</b>	<b>70,150,365</b>	<b>974,761</b>
<b>Increase/Decrease to Fund Balance</b>	<b>-3,918,554</b>	<b>-4,614,027</b>	

Section 29.081(b-2) of the Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed to perform satisfactorily on an end-of-course assessment. Included in this budget for adoption is \$294,000 separately identified for this purpose."

**Longview Independent School District  
Debt Service  
Proposed Budget  
2016-2017**

	<b>2015-2016 Adopted Budget</b>	<b>2016-2017 Proposed Budget</b>	<b>Increase (Decrease)</b>
<b>REVENUE</b>			
<b>Local Sources</b>			
Tax Collections	18,500,000	18,200,000	-300,000
Interest Income	50,000	58,000	8,000
<b>Total Local Sources</b>	<b>18,550,000</b>	<b>18,258,000</b>	<b>-292,000</b>
<b>State Sources</b>			
Hold Harmless	0	422,427	422,427
<b>Total State Sources</b>	<b>0</b>	<b>422,427</b>	<b>422,427</b>
<b>Federal Sources</b>			
QSCB Interest Payment	371,978	385,203	13,225
<b>Total Federal Sources</b>	<b>371,978</b>	<b>385,203</b>	<b>13,225</b>
<b>TOTAL REVENUE</b>	<b>18,921,978</b>	<b>19,065,630</b>	<b>143,652</b>
<b>EXPENDITURES</b>			
Retirement of Bonds	5,836,672	5,782,909	-53,763
Interest on Bonds	11,957,475	11,027,463	-930,012
Agent Fees	10,000	10,000	0
<b>TOTAL EXPENDITURES</b>	<b>17,804,147</b>	<b>16,820,372</b>	<b>-983,775</b>
<b>Increase/(Decrease) to Fund Balance</b>	<b>1,117,831</b>	<b>2,245,258</b>	

Longview Independent School District  
2016-2017 Preliminary Budget Detail

		2015-2016	2016-2017
<b>240 National School Breakfast Program</b>		<b>CY</b>	<b>NY</b>
<b>35 Food Service</b>		<b>Budget</b>	<b>Budget</b>
5742.00-000-0-00	Interest Revenue	\$5,000.00	\$5,000.00
5751.00-000-0-00	Local - Food Sales In Cafeteria	\$964,190.00	\$964,190.00
5751.00-000-0-00	Parent On-Line	\$50,000.00	\$50,000.00
5751.01-000-0-00	Local - head Start Lunches	\$30,000.00	\$30,000.00
5751.02-000-0-00	Maintenance Lunches	\$6,000.00	\$6,000.00
5751.04-000-0-00	Outside Food Sales	\$10,000.00	\$10,000.00
5769.00-000-0-00	Local - Misc Other Revenue		
	<b>Total 5700</b>	<b>\$1,065,190.00</b>	<b>\$1,065,190.00</b>
5829.00-000-0-00	State - School Matching	\$25,000.00	\$25,000.00
	<b>Total 5800</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
5921.00-000-0-00	Federal School Breakfast Program	\$900,000.00	\$900,000.00
5922.00-000-0-00	Federal Nat'l School Lunch Program	\$2,350,000.00	\$2,350,000.00
5923.00-000-0-00	Federal USDA Donated Commodities	\$291,000.00	\$291,000.00
	<b>Total 5900 Federal Funds</b>	<b>\$3,541,000.00</b>	<b>\$3,541,000.00</b>
	<b>Total Revenue</b>	<b>\$4,631,190.00</b>	<b>\$4,631,190.00</b>
<b>240 National School Breakfast Program</b>		<b>2015-2016</b>	<b>2016-2017</b>
<b>35 Food Service</b>		<b>Budget</b>	<b>Budget</b>
<b>6100 Salaries</b>			
<b>Total Salaries</b>		<b>\$1,807,776.00</b>	<b>\$1,910,182.00</b>
<b>6200 Contracted Services</b>			
6249.00-938-0-99-000	Contracted Maintenance & Repair	\$15,000.00	\$15,000.00
6264.00-938-0-99-000	Copier Rental	\$3,000.00	\$3,000.00
6291.00-938-0-99-000	Consulting Services	\$2,000.00	\$2,000.00
6299.00-938-0-99-000	Misc Contracted Services	\$5,000.00	\$5,000.00
	<b>Total 6200 Contracted Services</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
<b>6300 Supplies &amp; Materials</b>			
6341.00-938-0-99-000	Food Supplies	\$2,275,933.00	\$2,173,527.00
6342.00-938-0-99-000	Non-Food Supplies	\$80,700.00	\$80,700.00
6344.00-938-0-99-000	USDA Commodities	\$291,000.00	\$291,000.00
6349.00-938-0-99-000	Office Supplies	\$10,000.00	\$10,000.00
6397.00-938-0-99-000	Tech Supplies/Equip	\$20,000.00	\$20,000.00
6399.00-938-0-99-000	Clerical Supplies	\$5,000.00	\$5,000.00
	<b>Total 6300 Supplies &amp; Materials</b>	<b>\$2,682,633.00</b>	<b>\$2,580,227.00</b>
<b>6400 Other Operating Expenses</b>			
6411.00-938-0-99	EMPLOYEE TRAVEL EXPENSE	\$10,600.00	\$10,600.00
6495.00-938 0 99	DUES/MEMBERSHIPS	\$25.00	\$25.00
6499.00-938-8-99	MISC SERVICES	\$5,156.00	\$5,156.00
	<b>Total Other Operating Expenses</b>	<b>\$15,781.00</b>	<b>\$15,781.00</b>
<b>6600 Capital Outlay - Land, Bldg &amp; Equip</b>			

Longview Independent School District  
2016-2017 Preliminary Budget Detail

6639.00-938-0-99	CAFETERIA EQUIPMENT	\$50,000.00	\$50,000.00
6649.00-938-0-99	SMALL CAFETERIA EQUIPMENT	\$50,000.00	\$50,000.00
	<b>Total Capital Outlay - Land, Bldg &amp; Equip</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>
	<b>Total Expenses</b>	<b>\$4,631,190.00</b>	<b>\$4,631,190.00</b>
	<b>Profit/Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>2015-2016</b>	<b>2016-2017</b>
		<b>CY</b>	<b>NY</b>
<b>240 SUMMER FEEDING</b>			
<b>35 Food Service</b>			
<b>6300 SUPPLIES &amp; MATERIALS</b>			
6341.00-938-2-99	FOOD SUPPLIES - SUMMER FEEDING	\$30,000.00	\$30,000.00
6342.00-938-2-99	NON-FOOD SUPPLIES - SUMMER FEEDING	\$5,700.00	\$5,700.00
6411.00-938-4-99	TRANSPORATION COSTS	\$600.00	\$600.00
		<b>\$36,300.00</b>	<b>\$36,300.00</b>