

**Adopted Budget for
Date Adopted by Board:**

**LONGVIEW ISD
August 25, 2021**

Revenue:		
5700	Local and Intermediate Sources	\$67,221,692
5800	State Program Revenues	\$41,566,741
5900	Federal Revenue (Not required to be adopted in budget)	\$6,552,468
	Total Revenues	\$115,340,901

Expenditures:		
11	Instruction	\$47,332,096
12	Instructional Resources, Media Services	\$451,041
13	Curriculum Development & Staff Development	\$434,674
21	Instructional Leadership	\$2,776,103
23	School Leadership	\$5,200,575
31	Guidance & Counseling, Evaluation	\$3,469,983
32	Social Work Services	\$71,289
33	Health Services	\$1,322,831
34	Student Transportation	\$4,330,390
35	Food Services	\$5,186,838
36	Co-curricular/ Extra-curricular Activities	\$2,778,851
41	General Administration	\$3,747,788
* 41	Statutorily Required Public Notice - Required Postings	\$3,736
**41	Statutorily Required Public Notice - Lobbying	\$2,400
51	Plant Maintenance & Operations	\$10,282,360
52	Security and Monitoring	\$1,228,552
53	Data Processing	\$1,337,718
61	Community Service	\$1,312,140
71	Debt Service	\$21,956,045
81	Facilities Acquisition and Construction	\$0
91	Contracted Instructional Services Between Public schools	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0
94	Payments to Other Schools	\$0
95	Payments to Juvenile Justice AEP	\$0
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined in Other codes	\$1,020,000
	Total Adopted Expenditure Budget	\$114,245,410
	Difference in Revenue/Expenditures	\$1,095,491

* New Expenditure Code (Function Code 41) for all statutorily required public notices

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

Longview Independent School District

General Operating

2021-22 Budget

	2020-2021 Adopted Budget	2021-2022 Adopted Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	\$ 42,266,071	\$ 42,850,084	\$ 584,013
Tax Collections, Delinquent	647,638	647,638	
Head Start & Early Childhood	703,533	567,275	(136,258)
Tuition And Fees	366,275	175,500	(190,775)
Interest Income	689,125	350,000	(339,125)
Rent	22,250	22,500	250
Miscellaneous	99,275	268,352	169,077
Athletic Activity	110,873	238,520	127,647
Total Local Sources	\$ 44,905,040	\$ 45,119,619	\$ 214,579
State Sources			
Per Capita Apportionment	\$ 3,141,453	\$ 1,549,966	\$ (1,591,487)
Foundation School Program Act	38,135,212	36,014,728	(2,120,484)
Teacher Retirement/Trs Care	3,258,689	3,655,327	396,638
Total State Sources	\$ 44,535,354	\$ 41,135,002	\$ (3,400,352)
Federal Sources			
Indirect Costs	\$ 65,000	\$ 564,981	\$ 499,981
Medicaid Reimbursement	554,430	700,000	145,570
ROTC/Child Care Food Program	140,393	152,000	11,607
Total Federal Sources	\$ 759,823	\$ 1,502,000	\$ 742,177
TOTAL REVENUE	\$ 90,200,217	\$ 87,756,621	\$ (2,443,596)
EXPENDITURES			
11 Instruction	\$ 52,988,613	\$ 47,332,096	\$ (5,656,517)
12 Instructional Resources/Media	626,563	451,041	(175,522)
13 Curriculum Development	977,811	434,674	(543,137)
21 Instructional Leadership	2,260,970	2,776,103	515,133
23 School Leadership	4,804,137	5,200,575	396,438
31 Guidance, Counseling & Evaluation	3,593,891	3,469,983	(123,908)
32 Social Work Services	146,924	71,289	(75,635)
33 Health Services	841,088	1,322,831	481,743
34 Pupil Transportation	3,426,630	4,330,390	903,760
35 Child Nutrition	273,129	303,571	30,442
36 Extracurricular Activities	2,775,842	2,778,851	3,009
41 General Administration	2,963,048	3,753,924	790,876
51 Plant Maintenance & Operations	9,831,778	10,282,360	450,582
52 Security and Monitoring Services	1,035,784	1,228,552	192,768
53 Data Processing Services	1,249,900	1,337,718	87,818
61 Community Services	1,151,103	1,312,140	161,037
71 Debt Service	351,506	350,523	(983)
81 Facilities Acquisition & Construction	1,500		(1,500)
99 Other Intergovernmental Charges	900,000	1,020,000	120,000
TOTAL EXPENDITURES	\$ 90,200,217	\$ 87,756,621	\$ (2,443,596)
Increase/Decrease to Fund Balance			

Longview Independent School District
Child Nutrition
2021-22 Budget

	2020-2021 Adopted Budget	2021-2022 Adopted Budget	Increase (Decrease)
REVENUE			
Local			
Interest Revenue	\$ 4,839	\$ 5,000	\$ 161
Local - Food Sales in Cafeteria	179,442	50,000	(129,442)
Parent On-Line	64,417	10,000	(54,417)
Local - Head Start Lunches	36,998	48,000	11,002
Maintenance Lunches	3,119	1,000	(2,119)
Outside Food Sales	9,989	8,500	(1,489)
Local - Misc Other Revenue	350	5,000	4,650
Total Local Sources	299,154	\$ 127,500	\$ (171,654)
State Sources			
State - School Matching	\$ 37,183	\$ 25,000	\$ (12,183)
State - TRS On Behalf		70,049	70,049
Total State Sources	\$ 37,183	\$ 95,049	\$ 57,866
Federal Sources			
Federal School Breakfast Program	\$ 927,372	\$ 1,100,600	\$ 173,228
Federal Nat'l School Lunch Program	2,460,436	3,141,000	680,564
Federal USDA Donated Commodities	261,102	419,118	158,016
Total Federal Sources	\$ 3,648,910	\$ 4,660,718	\$ 1,011,808
TOTAL REVENUE	\$ 3,985,247	\$ 4,883,267	\$ 898,020
EXPENDITURES			
Salaries	\$ 1,921,740	\$ 2,374,856	\$ 453,116
Contracted Maintenance & Repair	27,650	30,000	2,350
Copier Rental	2,000	2,000	
Misc Contracted Services	9,900	5,000	(4,900)
Food Supplies	1,661,425	1,864,193	202,768
Non-Food Supplies	69,267	55,000	(14,267)
USDA Commodities	261,102	419,118	158,016
Office Supplies	1,230	10,000	8,770
Tech Supplies/Equip	6,000	20,000	14,000
Clerical Supplies	2,600	5,000	2,400
Employee Travel Expense	1,108	3,000	1,892
Dues/Memberships	100	100	
Misc Services	4,125	5,000	875
Cafeteria Equipment	5,000	10,000	5,000
Garden Supplies		20,000	20,000
Small Cafeteria Equipment	12,000	50,000	38,000
Garden Repairs & Maintenance		10,000	10,000
TOTAL EXPENDITURES	\$ 3,985,247	\$ 4,883,267	\$ 898,020
Increase/Decrease to Fund Balance	\$	\$	\$

Longview Independent School District
Debt Service
2021-22 Budget

	2020-2021 Adopted Budget	2021-2022 Adopted Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	\$ 20,719,035	\$ 21,522,873	\$ 803,838
Tax Collections, Delinquent	261,676	263,000	1,324
Interest Income	431,440	88,700	(342,740)
QSCB Interest	45,950	100,000	54,050
Total Local Sources	\$ 21,458,101	\$ 21,974,573	\$ 516,472
State - Sources			
Facilities Program	\$ 371,097	\$ 336,690	\$ (34,407)
Total State Sources	\$ 371,097	\$ 336,690	\$ (34,407)
Federal Sources			
QSCB Interest Subsidy	\$ 194,462	\$ 389,750	\$ 195,288
Total Federal Sources	\$ 194,462	\$ 389,750	\$ 195,288
TOTAL REVENUE	\$ 22,023,660	\$ 22,701,013	\$ 677,353
EXPENDITURES			
Retirement of Bonds	\$ 14,120,000	\$ 14,805,000	\$ 685,000
Interest on Bonds	7,481,546	6,795,522	(686,024)
Paying Agent Fees	2,000	5,000	3,000
TOTAL EXPENDITURES	\$ 21,603,546	\$ 21,605,522	\$ 1,976
Increase/Decrease to Fund Balance	\$ 420,114	\$ 1,095,491	\$ 675,377