

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

**LONGVIEW ISD
August 31, 2022**

Revenue:		
5700	Local and Intermediate Sources	\$76,216,405
5800	State Program Revenues	\$43,296,780
5900	Federal Revenue (Not required to be adopted in budget)	\$7,165,418
	Total Revenues	\$126,678,603

Expenditures:		
11	Instruction	\$50,465,153
12	Instructional Resources, Media Services	\$554,772
13	Curriculum Development & Staff Development	\$527,977
21	Instructional Leadership	\$2,717,866
23	School Leadership	\$5,869,671
31	Guidance & Counseling, Evaluation	\$3,752,992
32	Social Work Services	\$73,397
33	Health Services	\$1,451,105
34	Student Transportation	\$4,864,803
35	Food Services	\$5,532,825
36	Co-curricular/ Extra-curricular Activities	\$3,004,520
41	General Administration	\$3,885,576
* 41	Statutorily Required Public Notice - Required Postings	\$3,736
**41	Statutorily Required Public Notice - Lobbying	\$2,400
51	Plant Maintenance & Operations	\$11,019,898
52	Security and Monitoring	\$1,336,500
53	Data Processing	\$1,542,931
61	Community Service	\$1,373,151
71	Debt Service	\$27,499,330
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	\$1,200,000
	Total Adopted Expenditure Budget	\$126,678,603
	Difference in Revenue/Expenditures	\$0

* 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.

** New Expenditure Code (Function Code 41): Expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action.

During the 86th Legislative Session the Texas Legislature passed House Bill (HB) 1495 requiring school districts to reflect in their proposed budget a line item indicating expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."

**Longview Independent School District
General Operating
2022-23 Proposed Budget**

	2021-2022 Adopted Budget	2022-23 Proposed Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	\$ 42,850,084	\$ 46,743,087	\$ 3,893,003
Tax Collections, Delinquent	647,638	770,000	-
Head Start & Early Childhood	567,275	1,131,000	563,725
Tuition And Fees	175,500	175,500	-
Interest Income	350,000	350,000	-
Rent	22,500	20,700	(1,800)
Miscellaneous	268,352	165,800	(102,552)
Athletic Activity	238,520	298,474	59,954
Total Local Sources	\$ 45,119,869	\$ 49,654,561	\$ 4,412,330
State Sources			
Per Capita Apportionment	\$ 1,549,966	\$ 4,587,977	\$ 3,038,011
Foundation School Program Act	36,014,728	34,194,963	(1,819,765)
Teacher Retirement/Trs Care -	3,655,077	4,059,415	404,338
Total State Sources	\$ 41,219,771	\$ 42,842,355	\$ 1,622,584
Federal Sources			
Indirect Costs	\$ 564,981	\$ 565,485	\$ 504
Medicaid Reimbursement	700,000	1,000,000	300,000
ROTC/Child Care Food Program	152,000	152,000	-
Total Federal Sources	\$ 1,416,981	\$ 1,717,485	\$ 300,504
TOTAL REVENUE	\$ 87,756,621	\$ 94,214,401	\$ 6,457,780
EXPENDITURES			
11 Instruction	\$ 47,332,096	\$ 50,465,153	\$ 3,133,057
12 Instructional Resources/Media	451,041	554,772	103,731
13 Curriculum Development	434,674	527,977	93,303
21 Instructional Leadership	2,776,103	2,717,866	(58,237)
23 School Leadership	5,200,575	5,869,671	669,096
31 Guidance, Counseling & Evaluation	3,469,983	3,752,992	283,009
32 Social Work Services	71,289	73,397	2,108
33 Health Services	1,322,831	1,451,105	128,274
34 Pupil Transportation	4,330,390	4,864,803	534,413
35 Child Nutrition	303,571	310,749	7,178
36 Extracurricular Activities	2,778,851	3,004,520	225,669
41 General Administration	3,753,924	3,891,712	137,788
51 Plant Maintenance & Operations	10,282,360	10,989,898	707,538
52 Security and Monitoring Services	1,228,552	1,336,500	107,948
53 Data Processing Services	1,337,718	1,542,931	205,213
61 Community Services	1,312,140	1,373,151	61,011
71 Debt Service	350,523	287,204	(63,319)
81 Facilities Acquisition & Construction	-	-	-
99 Other Intergovernmental Charges	1,020,000	1,200,000	180,000
TOTAL EXPENDITURES	\$ 87,756,621	\$ 94,214,401	\$ 6,457,780
Increase/Decrease to Fund Balance	-	-	-

*Includes \$6,028,266 in accelerated instruction
[TEC 29.081 (b-1)]

**Longview Independent School District
Debt Service
2022-23 Proposed Budget**

	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	\$ 21,522,873	\$ 25,871,144	\$ 4,348,271
Tax Collections, Delinquent	263,000	275,000	12,000
Interest Income	88,700	194,700	106,000
QSCB Interest	100,000	100,000	-
Total Local Sources	\$ 21,974,573	\$ 26,440,844	\$ 4,466,271
State - Sources			
Facilities Program	\$ 336,690	\$ 379,425	\$ 42,735
Total State Sources	\$ 336,690	\$ 379,425	\$ 42,735
Federal Sources			
QSCB Interest Subsidy	\$ 389,750	\$ 389,750	\$ -
Total Federal Sources	\$ 389,750	\$ 389,750	\$ -
TOTAL REVENUE	\$ 22,701,013	\$ 27,210,019	\$ 4,509,006
EXPENDITURES			
Retirement of Bonds	\$ 14,805,000	\$ 12,185,000	\$ (2,620,000)
Early Debt Retirement	\$ -	\$ 8,861,847	\$ 8,861,847
Interest on Bonds	6,795,522	6,158,172	(637,350)
Paying Agent Fees	5,000	5,000	-
TOTAL EXPENDITURES	\$ 21,605,522	\$ 27,210,019	\$ 5,604,497
Increase/Decrease to Fund Balance	\$ 1,095,491	\$ -	\$ (1,095,491)

**Longview Independent School District
Child Nutrition
Proposed Budget
2022-2023**

	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Increase (Decrease)
REVENUE			
Interest Revenue	\$5,000.00	\$5,000.00	\$0.00
Local - Food Sales in Cafeteria	\$50,000.00	\$50,000.00	\$0.00
Parent On-Line	\$10,000.00	\$10,000.00	\$0.00
Local - Head Start Lunches	\$48,000.00	\$48,000.00	\$0.00
Maintenance Lunches	\$1,000.00	\$1,000.00	\$0.00
Outside Food Sales	\$8,500.00	\$5,000.00	-\$3,500.00
Local - Misc Other Revenue	\$5,000.00	\$2,000.00	-\$3,000.00
Total Local Sources	\$127,500.00	\$121,000.00	-\$6,500.00
State - School Matching	\$25,000.00	\$25,000.00	\$0.00
State - TRS On-Behalf	\$70,049.00	\$50,000.00	-\$20,049.00
Total State Sources	\$95,049.00	\$75,000.00	\$20,049.00
Federal Sources			
Federal School Breakfast Program	\$1,100,600.00	\$1,243,987.00	\$143,387.00
Federal Nat'l School Lunch Program	\$3,141,000.00	\$3,425,227.00	\$284,227.00
Federal USDA Donated Commodities	\$419,118.00	\$388,969.00	-\$30,149.00
Total Federal Sources	\$4,660,718.00	\$5,058,183.00	\$397,465.00
TOTAL REVENUE	\$4,883,267.00	\$5,254,183.00	\$370,916.00
EXPENDITURES			
Salaries	\$2,772,022.00	\$2,728,014.00	-\$44,008.00
Contracted Maintenance & Repair	\$30,000.00	\$30,000.00	\$0.00
Copier Rental	\$2,000.00	\$2,000.00	\$0.00
Consulting Services	\$0.00	\$0.00	\$0.00
Misc Contracted Services	\$5,000.00	\$5,000.00	\$0.00
Food Supplies	\$1,467,027.00	\$1,852,100.00	\$385,073.00
Non-Food Supplies	\$55,000.00	\$100,000.00	\$45,000.00
Covid Supplies	\$0.00	\$5,000.00	\$5,000.00
USDA Commodities	\$419,118.00	\$388,969.00	-\$30,149.00
Office Supplies	\$10,000.00	\$10,000.00	\$0.00
Tech Supplies/Equip	\$20,000.00	\$30,000.00	\$10,000.00
Clerical Supplies	\$5,000.00	\$5,000.00	\$0.00
Employee Travel Expense	\$3,000.00	\$3,000.00	\$0.00
Dues/Memberships	\$100.00	\$100.00	\$0.00
Misc Services	\$5,000.00	\$5,000.00	\$0.00
Cafeteria Equipment	\$10,000.00	\$10,000.00	\$0.00
Garden Supplies	\$20,000.00	\$20,000.00	\$0.00
Small Cafeteria Equipment	\$50,000.00	\$50,000.00	\$0.00
Garden Repairs & Maintenance	\$10,000.00	\$10,000.00	\$0.00
TOTAL EXPENDITURES	\$4,883,267.00	\$5,254,183.00	\$370,916.00
Increase/Decrease to Fund Balance	\$0.00	\$0.00	\$0.00