

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

**LONGVIEW ISD
September 5, 2023**

Revenue:		
5700	Local and Intermediate Sources	\$78,897,831
5800	State Program Revenues	\$54,866,963
5900	Federal Revenue	\$8,115,676
	Total Revenues	\$141,880,470

Expenditures:		
11	Instruction	\$54,977,830
12	Instructional Resources, Media Services	\$557,409
13	Curriculum Development & Staff Development	\$772,154
21	Instructional Leadership	\$2,789,369
23	School Leadership	\$6,225,744
31	Guidance & Counseling, Evaluation	\$2,816,901
32	Social Work Services	\$74,849
33	Health Services	\$1,555,050
34	Student Transportation	\$5,014,741
35	Food Services	\$7,120,250
36	Co-curricular/ Extra-curricular Activities	\$3,193,433
41	General Administration	\$4,181,712
* 41	Statutorily Required Public Notice - Required Postings	\$3,700
**41	Statutorily Required Public Notice - Lobbying	\$2,400
51	Plant Maintenance & Operations	\$12,150,428
52	Security and Monitoring	\$1,736,500
53	Data Processing	\$1,967,931
61	Community Service	\$1,564,173
71	Debt Service	\$33,775,896
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	\$1,400,000
	Total Adopted Expenditure Budget	\$141,880,470
	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 attempt 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
2023-24 Proposed Budget**

	2022-23 Adopted Budget	2023-24 Proposed Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	\$ 46,743,087	\$ 43,779,390	\$ (2,963,697)
Tax Collections, Delinquent	770,000	805,000	\$ 35,000
Head Start & Early Childhood	1,131,000	1,196,000	65,000
Tuition And Fees	175,500	185,100	9,600
Interest Income	350,000	800,000	450,000
Rent	20,700	20,000	(700)
Miscellaneous	165,800	169,600	3,800
Athletic Activity	298,474	347,350	48,876
Total Local Sources	\$ 49,654,561	\$ 47,302,440	\$ (2,352,121)
State Sources			
Per Capita Apportionment	\$ 4,587,977	\$ 3,159,952	\$ (1,428,025)
Foundation School Program Act	34,194,963	45,210,727	11,015,764
Teacher Retirement/Trs Care -	4,059,415	4,397,173	337,758
Total State Sources	\$ 42,842,355	\$ 52,767,852	\$ 9,925,497
Federal Sources			
Indirect Costs	\$ 565,485	\$ 300,000	\$ (265,485)
Medicaid Reimbursement	1,000,000	1,000,000	-
ROTC/Child Care Food Program	152,000	221,000	69,000
Total Federal Sources	\$ 1,717,485	\$ 1,521,000	\$ (196,485)
TOTAL REVENUE	\$ 94,214,401	\$ 101,591,292	\$ 7,376,891
EXPENDITURES			
11 Instruction	\$ 50,465,153	\$ 54,977,830	\$ 4,512,677
12 Instructional Resources/Media	554,772	557,409	\$ 2,637
13 Curriculum Development	527,977	772,154	\$ 244,177
21 Instructional Leadership	2,717,866	2,789,369	\$ 71,503
23 School Leadership	5,869,671	6,225,744	\$ 356,073
31 Guidance, Counseling & Evaluation	3,752,992	2,816,901	\$ (936,091)
32 Social Work Services	73,397	74,849	\$ 1,452
33 Health Services	1,451,105	1,555,050	\$ 103,945
34 Pupil Transportation	4,864,803	5,014,741	\$ 149,938
35 Child Nutrition	310,749	312,749	\$ 2,000
36 Extracurricular Activities	3,004,520	3,193,433	\$ 188,913
41 General Administration	3,891,712	4,187,812	\$ 296,100
51 Plant Maintenance & Operations	10,989,898	12,150,428	\$ 1,160,530
52 Security and Monitoring Services	1,336,500	1,736,500	\$ 400,000
53 Data Processing Services	1,542,931	1,967,931	\$ 425,000
61 Community Services	1,373,151	1,564,173	\$ 191,022
71 Debt Service	287,204	294,219	\$ 7,015
81 Facilities Acquisition & Construction	-	-	-
99 Other Intergovernmental Charges	1,200,000	1,400,000	\$ 200,000
TOTAL EXPENDITURES	\$ 94,214,401	\$ 101,591,292	\$ 7,376,891
Increase/Decrease to Fund Balance	-	-	-

*Includes \$6,118,495 in accelerated instruction
[TEC 29.081 (b-1)]

**Longview Independent School District
Debt Service
2023-24 Proposed Budget**

	2022-2023 Adopted Budget	2023-2024 Proposed Budget	Increase (Decrease)
REVENUE			
Local Sources			
Tax Collections, Current	\$ 25,871,144	\$ 30,943,891	\$ 5,072,747
Tax Collections, Delinquent	275,000	275,000	-
Interest Income	194,700	250,000	55,300
QSCB Interest	100,000	-	(100,000)
Total Local Sources	\$ 26,440,844	\$ 31,468,891	\$ 5,028,047
State - Sources			
Facilities Program	\$ 379,425	\$ 2,012,786	\$ 1,633,361
Total State Sources	\$ 379,425	\$ 2,012,786	\$ 1,633,361
Federal Sources			
QSCB Interest Subsidy	\$ 389,750	\$ -	\$ (389,750)
Total Federal Sources	\$ 389,750	\$ -	\$ (389,750)
TOTAL REVENUE	\$ 27,210,019	\$ 33,481,677	\$ 6,271,658
EXPENDITURES			
Retirement of Bonds	\$ 12,185,000	\$ 12,175,000	\$ (10,000)
Early Debt Retirement	\$ 8,861,847	\$ 16,143,814	\$ 7,281,967
Interest on Bonds	6,158,172	5,157,863	(1,000,309)
Paying Agent Fees	5,000	5,000	-
TOTAL EXPENDITURES	\$ 27,210,019	\$ 33,481,677	\$ 6,271,658
Increase/Decrease to Fund Balance	\$ -	\$ -	\$ -

**Longview Independent School District
Child Nutrition
Proposed Budget
2023-2024**

	2022-2023 Adopted Budget	2023-2024 Proposed Budget	Increase (Decrease)
REVENUE			
Interest Revenue	\$5,000.00	\$10,000.00	\$5,000.00
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	\$1,500.00	\$500.00
Outside Food Sales	\$5,000.00	\$5,000.00	\$0.00
Local - Misc Other Revenue	\$2,000.00	\$2,000.00	\$0.00
Total Local Sources	\$121,000.00	\$126,500.00	\$5,500.00
State - School Matching	\$25,000.00	\$25,000.00	\$0.00
State - TRS On-Behalf	\$50,000.00	\$61,325.00	\$11,325.00
Total State Sources	\$75,000.00	\$86,325.00	\$11,325.00
Federal Sources			
Federal School Breakfast Program	\$1,243,987.00	\$2,181,842.00	\$937,855.00
Federal Nat'l School Lunch Program	\$3,425,227.00	\$4,001,209.00	\$575,982.00
Federal USDA Donated Commodities	\$388,969.00	\$411,625.00	\$22,656.00
Total Federal Sources	\$5,058,183.00	\$6,594,676.00	\$1,536,493.00
TOTAL REVENUE	\$5,254,183.00	\$6,807,501.00	\$1,553,318.00
EXPENDITURES			
Salaries	\$2,728,014.00	\$3,011,222.00	\$283,208.00
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	\$5,000.00	\$5,000.00
Misc Contracted Services	\$5,000.00	\$5,000.00	\$0.00
Food Supplies	\$1,852,100.00	\$3,099,554.00	\$1,247,454.00
Non-Food Supplies	\$100,000.00	\$100,000.00	\$0.00
Covid Supplies	\$5,000.00	\$0.00	-\$5,000.00
USDA Commodities	\$388,969.00	\$411,625.00	\$22,656.00
Office Supplies	\$10,000.00	\$10,000.00	\$0.00
Tech Supplies/Equip	\$30,000.00	\$30,000.00	\$0.00
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	\$5,254,183.00	\$6,807,501.00	\$1,553,318.00
Increase/Decrease to Fund Balance	\$0.00	\$0.00	\$0.00