

# **2018-19 Preliminary Budget Information**

Sandra Callahan, Chief Financial Officer

# Budget Calendar



Jan-Feb	Budget Calendar Information
March 20	Preliminary Budget Presentation
Mar-Apr	Principal and Director Meetings
April 17	Preliminary Budget Presentation
May 10	<b>No Agenda Review</b>
May	<b>Budget Workshop (To Be Determined)</b>
May 15	Proposed Budget Presentation
June 19	Public Hearing to Adopt 2018-19 Budget

# Tax Rate Adoption Calendar



April 30	Preliminary certified values received
July 25	Certified Values received
August 21	Proposed Tax Rate Presented
September 18	Public Hearing to Adopt Tax Rate

# Preliminary Budget Assumptions



- ★ Estimated Enrollment 11,323
- ★ Average Daily Attendance 10,379
- ★ WADA 13,721
- ★ Comptroller Values (State Aid) 3,460,541,047
- ★ Property Values (Estimate) (Tax Revenue) 3,484,178,500
- ★ Tax Rate M&O \$1.04
- ★ Tax Rate I&S (Debt Service) \$0.401

# Property Values



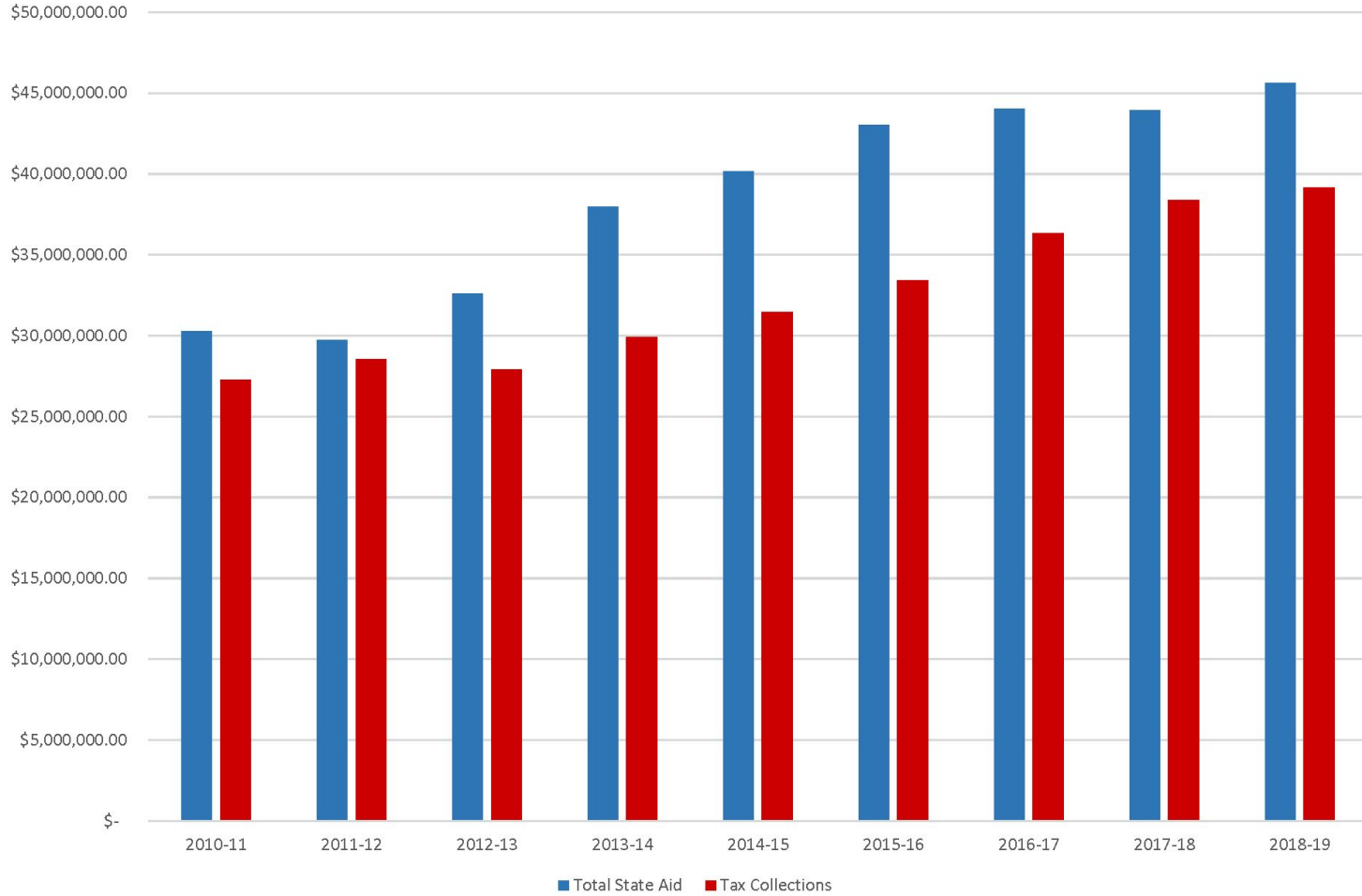
- **Appraisal Notices Mailed - April 16**
- Certified Preliminary Values - April 30
- Received local values for 2017 Comptroller Property Value Study
- 2017 Property Value Study Assigned Values
  - \$3,460,541,047 (Value for State Aid Calculation)

# Top Ten Taxpayers

Name of Taxpayer	Type of Property	Taxable Assessed Valuation	%TAV
HR Lost Pines Resort LLC	Resort	96,184,190	2.86%
Bastrop Energy Partners LP	Utility	95,441,813	2.84%
GENTEX Power Corp	Utility	48,605,090	1.44%
BCSC LLC	Retail	30,614,163	0.91%
LCRA Transmission Srvcs Corp	Utility	28,327,693	0.84%
Electric Reliability Council of Texas Inc	Utility	24,504,295	0.73%
Griffin Industries Inc	Rendering	23,064,425	0.69%
Bluebonnet Electric Coop Inc	Utility	17,093,791	0.51%
Covert, Rox B, Duke M, & Danay C	Automobile	15,333,618	0.46%
The Lodge at Lost Pines LP	Multi Family Housing	14,868,620	0.44%
	<b>Total</b>	<b>346,741,669</b>	<b>10.30%</b>

3,365,754,049

# Foundation and Available School Fund Current and Prior Year Tax Collections



# Impact of Property Values



	Property Values	State Aid	Tax Revenue M&O	Revenue Impact
Certified Values	3,460,541,047	\$45,644,808	\$35,989,627	
If CV 3% Higher	3,564,357,278	44,419,206	37,069,316	
Change		\$(1,225,602)	\$1,079,689	\$(145,913)



# Enrollment and Attendance

Fiscal Year	Actual	Snapshot	Total Yearly	ADA	Total	Percent	Percent of
	Enrollment	Enrollment	Change	Amount	Yearly	Increase	Membership
			Snapshot		Change	(Decrease)	
2001-02	6,681	6,775	286	6,299	260	4.3%	94.2
2002-03	7,100	7,254	479	6,692	393	6.2%	94.2
2003-04	7,374	7,565	311	6,962	270	4.0%	94.5
2004-05	7,579	7,784	219	7,190	228	3.3%	94.8
2005-06	7,797	7,981	197	7,381	191	2.7%	94.6
2006-07	7,941	8,252	271	7,530	149	2.0%	94.6
2007-08	8,304	8,538	286	7,832	302	4.0%	94.3
2008-09	8,450	8,769	231	8,030	198	2.5%	95.0
2009-10	8,555	8,936	167	8,175	145	1.8%	94.4
2010-11	8,835	9,075	139	8,391	216	2.6%	95.0
2011-12	8,898	9,109	34	8,458	135	1.6%	95.0
2012-13	9,082	9,302	193	8,625	167	1.9%	95.0
2013-14	9,488	9,575	273	8,831	206	2.4%	95.1
2014-15	9,769	9,928	353	9,215	351	3.9%	95.0
2015-16	9,982	10,278	350	9,529	315	3.4%	95.6
2016-17	10,247	10,539	261	9,784	265	2.7%	95.0
2017-18		10,899	360	10,017	233	2.3%	
2018-19 Estimates		11,323	424	10,379	362	3.6%	
Eighteen Year Average			269		244	3.1%	94.8

**Average Enrollment Growth Per**

**Year**

**269**

**Average ADA Growth Per Year**

**244**

**3.1%**

# Guiding Principles



- ★ **Priority will be made to protect the core business of schools which is classroom instruction and accountability requirements**
  - Development of District Curriculum Management Plan
  - Instructional Focus on response to intervention (RTI)
  - Focus on improvement of systems and process for English Language Learners (ELL) instructional support
  - Social Emotional Learning (SEL) expansion
  - Secondary Career Pathways

# Guiding Principles



- ★ **State and federal mandates must be met in the budget process**
  - Safety and Security
  - Secondary Career Pathways
  - Monitoring of State Allotments
  - Every Student Succeeds Act (ESSA)

# Guiding Principles



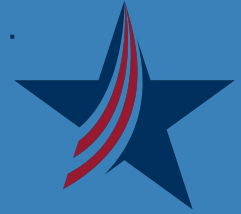
- ★ **While maintaining a focus on state and federal accountability, budget allocations will be shared among all schools, programs, and departments**
  - Enhanced campus budgeting process for federal and some state allocations
    - Allocations based on student populations

# Preliminary Revenue Estimates



Revenue	2017-18 as amended	2018-19 Preliminary	Difference
Local & Intermediate Revenue	\$38,818,240	\$39,589,868	\$771,628
State Revenue Sources	48,221,552	49,452,351	1,230,799
Federal Revenue Sources	1,712,257	1,710,693	(1,564)
Total Revenues	\$88,752,049	\$90,752,912	\$2,000,863

# Budget Process



- Monitor Enrollment and Attendance
  - Calculate budget scenarios
- Property Values
  - Certified Preliminary Values - April 2018
- Follow-up meetings with Principals and Departments
- Prioritize needs based on Priority Goals

# Building the **2018-19 Budget**



- ★ Pay Increases - **\$822,054**
  - Teachers - 1.5%
  - Professional Support - 1.5% of midpoint
  - Paraprofessionals - 1.5% of midpoint
  - Administration - 1.5% of midpoint
- ★ 78% of Pay Increases - Instructional
  - Teachers and Classroom Teaching Assistance

# Building the 2018-19 Budget



- ★ 8 New teaching positions for growth
  - Elementary (3)
  - Intermediate 6
  - Middle School 2
  - High School 1
  - Dyslexia 2
- ★ 1 Assistant Principal for growth



# Building the **2018-19 Budget**



- ★ CPI Increase - Transportation
- ★ CPI Increase - ABM
- ★ Maintenance - One Time Costs
  - HVAC
  - Wastewater
- ★ 1 Portable and Setup Costs

# Preliminary General Fund Budget



Revenue	2017-18 as amended	2018-19 Preliminary	Difference
Total Revenues	\$88,752,049	\$90,752,912	\$2,000,863
Total Expenditures	89,685,531	90,687,250	1,001,719
Excess (Deficiency) Revenues Over Exp	(933,482)	65,662	

# Preliminary Debt **Service Budget**

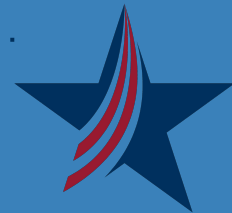


Revenue	2017-18 as amended	2018-19 Preliminary	Difference
Total Revenues	\$14,119,399	\$15,979,562	\$1,135,139
Total Expenditures	12,290,884	12,608,257	317,373
Excess (Deficiency) Revenues Over Exp	2,553,539	3,371,305	

# Preliminary Food Service Budget



Revenue	2017-18 as amended	2018-19 Preliminary	Difference
Total Revenues	\$5,403,340	\$5,388,103	\$(15,237)
Total Expenditures	5,403,340	5,330,236	(73,104)
Excess (Deficiency) Revenues Over Exp	-0-	57,867	



# Thank You!

Any questions?