

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	Possible Budget Workshop
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



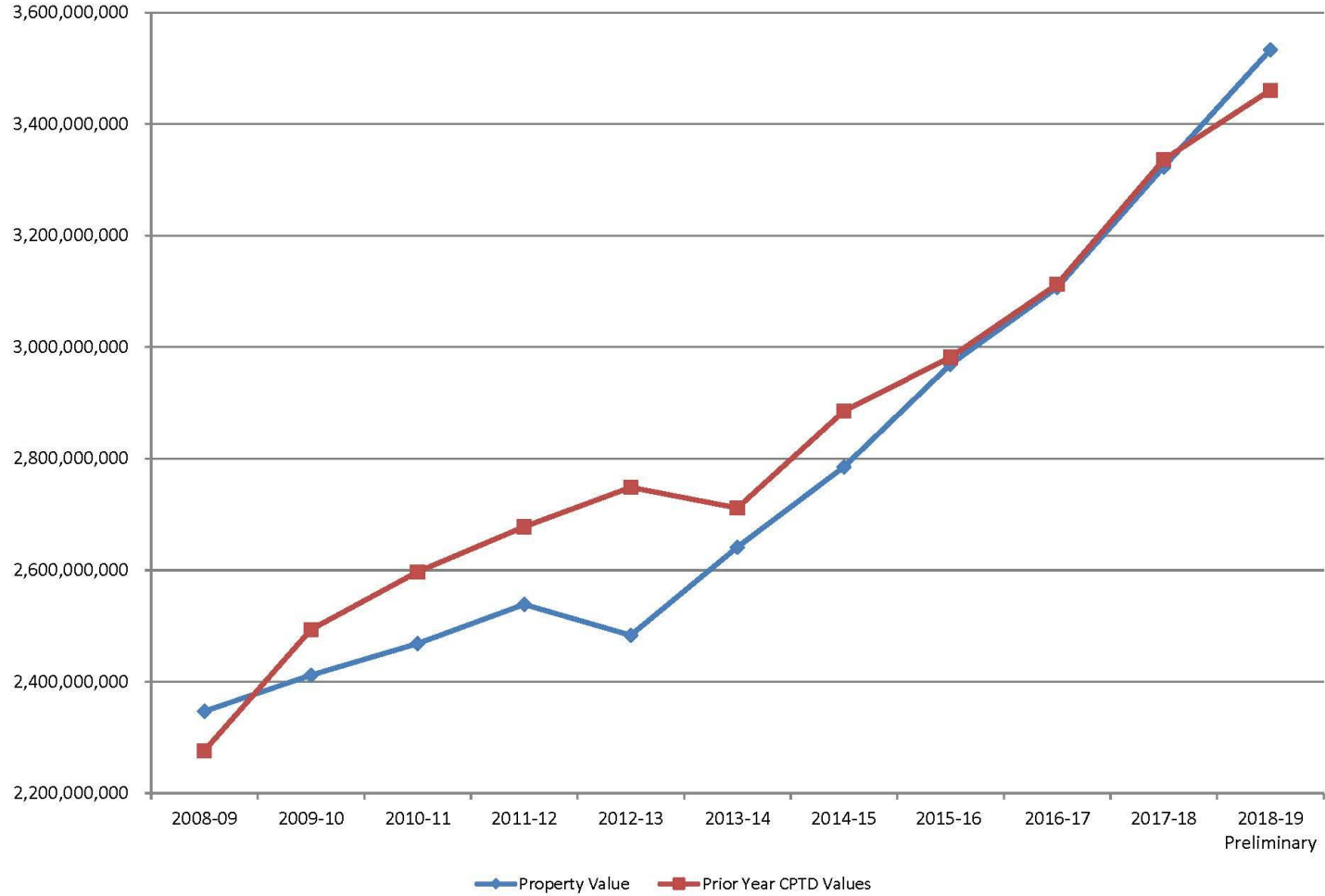
- Appraisal Notices Mailed - April 1
- Certified Preliminary Values - April 30
- Top Ten Taxpayers Percent of Tax Roll
 - 10.30% 2017
 - 13.55% 2016
- Received local values for 2017 Comptroller Property Value Study

Top Ten Taxpayers

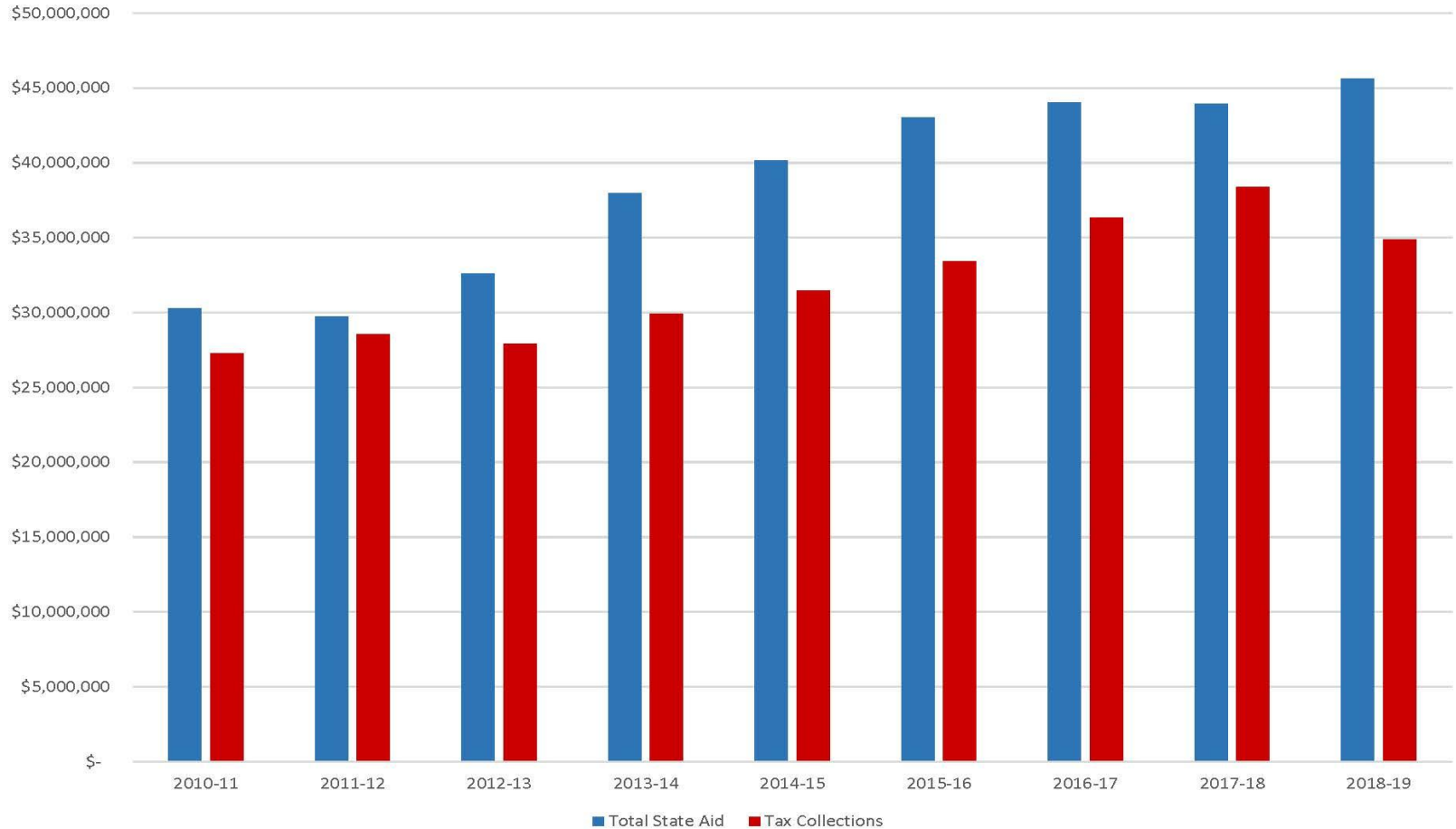
Name of Taxpayer	Type of Property	Taxable Assessed Valuation	%TAV
HR Lost Pines Resort LLC	Resort	96,184,190	2.86%
Bastrop Energy Partners LP	Utility	95,441,813	2.84%
GENTEX Power Corp	Utility	48,605,090	1.44%
BCSC LLC	Retail	30,614,163	0.91%
LCRA Transmission Srvcs Corp	Utility	28,327,693	0.84%
Electric 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%
	Total	346,741,669	10.30%

3,365,754,049

Property Value vs. State Certified Property Values (Prior Year)



Foundation and Available School Fund Current and Prior Year Tax Collections



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%

Preliminary Revenue Estimates

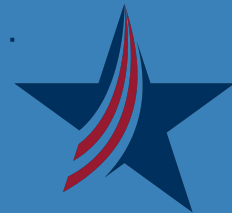


Revenue	2017-18 as amended	2018-19 Preliminary	Difference
Local & Intermediate Revenue	\$38,818,240	\$39,589,868	\$771,628
State Revenue Sources	48,221,552	49,452,351	1,230,799
Federal Revenue Sources	1,712,257	1,710,693	(1,564)
Total Revenues	\$88,752,049	\$90,752,912	\$2,000,863

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



Thank You!

Any questions?