



Lake Travis Independent School District

2025-2026 Official Budget

September 1, 2025 - August 31, 2026

Lake Travis ISD

2025-2026 Official Budget

Board of Trustees:

Lauren White, President

Dr. Phillip Davis, Vice President

Erin Archer, Secretary

Robert Aird, Trustee

Jonathan Bove, Trustee

Keely Cano, Trustee

Kris Woodcock, Trustee

District Administration:

Dr. Curtis Null

Superintendent of Schools

Tasha Barker

Asst. Superintendent of Organizational Services & Title IX Coordinator

Susan Fambrough

Asst. Superintendent of Human Resources

Dr. Bethany Medford

Asst. Superintendent of School Leadership

Pam Sanchez

Asst. Superintendent of Business Services

Stefani Vickery

Asst. Superintendent of Curriculum & Instruction

District Administration:

Marco Alvarado

Executive Director of Communications & Community Relations

Chris Woehl

Executive Director of Technology and Information System Services

Chad Crowson

General Counsel

Lake Travis ISD

Mission Statement

Lake Travis Independent School district is dedicated to fostering a vibrant and inclusive community where every individual belongs, thrives, and succeeds. Our commitment is to provide a best-in-class education that empowers students to excel academically, socially, and personally. We strive to create an environment that encourages continuous growth and innovation, preparing our students for the challenges and opportunities of the future. Central to our mission is a focus on the holistic well-being of our students, staff, and community, ensuring that each member feels supported, valued, and inspired to reach their full potential. Through collaboration, excellence, and a relentless pursuit of progress, we aim to cultivate lifelong learners and responsible citizens who positively impact the world around them.

Table of Contents

BUDGET OVERVIEW	5
PROPOSED BUDGET-LEGALLY ADOPTED FUNDS	7
GENERAL FUND	8
Budget Overview.....	9
Revenue Sources.....	10
Revenue Sources Chart.....	11
Budget Comparison.....	12
Expenditure Budget Summary by Function and Object.....	15
Expenditure Budget Charts.....	16
DEBT SERVICE FUND	18
Budget Comparison.....	19
Debt Payment Schedule.....	20
Total Bonded Debt Outstanding.....	21
FOOD SERVICE FUND	22
Budget Comparison.....	23
TAX SECTION	24
Projected Property Values and Estimated Tax Revenues.....	25
Budget Impact on Taxpayers.....	26
Notice of Public Meeting to Discuss Budget & Proposed Tax Rate.....	27
Net Taxable Value History.....	29
Tax Rate History.....	30
SUPPLEMENTAL INFORMATION	31
Special Revenue Fund Planning Estimates.....	32
Budget Planning Calendar.....	33
Student Enrollment History & Projections.....	34

LAKE TRAVIS ISD

2025-2026 Official Budget

Overview:

The official budget document and the annual financial and compliance report are the primary vehicles used to present the financial plan and the results of operations of the District. The primary purpose of this budget document is to provide timely and useful information concerning the past, current and projected financial status of the District, in order to facilitate financial decisions that support the educational goals of the District.

The following document represents the financial plan for the Lake Travis Independent School District for the 2025-2026 fiscal year. This document culminates an intensive process involving input from parents, citizens, campus and administrative staff, the Superintendent and the Board of Trustees. The budget has been prepared in accordance with state regulations and local policies covering the required twelve-month period from September 1, 2025 through August 31, 2026.

Funding estimates were prepared under the current state funding legislation passed in the 89th Regular Legislative Session (HB 2). Under HB 2, funding increases included an increase to the Basic Allotment to \$6,215 (\$55 per ADA), a new Teacher Retention Allotment providing salary increases for teachers with three or more years of experience, a new Support Staff Retention Allotment, a new Basic Cost Allotment, a new Special Education Adjusted Allotment and an increase to the School Safety Allotment.

The District anticipates receiving approximately \$4.8 million in new funding to support legislative mandates and cover inflationary increases in goods and services. The District also identified a reduction of positions through attrition, 10% reduction in non-payroll expenditures and 50% in staff travel costs totaling approximately \$4.4 million.

The M&O tax rate compression increased along with a \$40,000 increase to the homestead exemption and \$60,000 increase to the Over 65/Disabled Person exemption. The Maximum Compression Rate approved by Texas Education Agency (TEA) for the 2025-2026 fiscal year decreases the M&O tax rate by 0.0259 cents.

Financial Status:

Under the School Financial Integrity Rating System of Texas (FIRST), Lake Travis ISD maintains a rating of A = Superior Achievement issued annually by the Texas Education Agency.

Lake Travis ISD proudly carries one of the highest credit ratings of any school district in the State of Texas. Debt issued by the District is currently rated AA+/AA+ by Standard & Poor's and Fitch, respectively.

The District began the 2024-2025 fiscal year with a fund balance of \$41 million. This healthy fund balance level will assist the District in continuing to absorb the impact of inflation and state funding adjustments. The District will also continue to identify and incorporate budget efficiencies wherever possible while meeting the needs of students with required services, enhancing student programs and providing instructional supports.

Legal Requirements:

Federal, state and local guidelines govern the budget development process. The annually adopted budget includes the General Fund, Food Service Fund and Debt Service Fund. For informational purposes, planning estimate amounts for the federal grant funds are included.

Section 44.002 through 44.006 of the Texas Education Code establishes the legal basis for the budget development in school districts. These codes require that the District prepare a budget by the date set by the state board of education, currently August 20th for districts with an August 31st fiscal year end. The code further requires that the president of the Board of Trustees call a public meeting, giving ten days public notice in a newspaper for the adoption of the District's budget. The Board of Trustees must adopt the prepared budget no later than August 31st. The officially adopted District budget must be filed with the TEA through the Public Education Information Management System (PEIMS) by the date prescribed annually by TEA. A budget comparison for the annually adopted budget is presented below in Table 1.

Table 1	Amended Budget 2024-2025	Proposed Budget 2025-2026	Change
General Fund	\$ 167,580,264	\$ 150,143,066	- 10.41%
Food Service Fund	\$ 6,723,325	\$ 6,911,500	+ 2.80%
Debt Service Fund	\$ 64,718,000	\$ 61,712,680	- 4.64%
Total	\$ 239,021,589	\$ 218,767,246	- 8.47%

LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT
ESTIMATED REVENUES, APPROPRIATED EXPENDITURES, OTHER RESOURCES AND USES, AND BALANCES
PROPOSED BUDGET
LEGALLY ADOPTED FUNDS
2025-2026 SCHOOL YEAR

		GENERAL FUND	FOOD SERVICE FUND	DEBT SERVICE FUND	TOTAL ALL FUNDS
REVENUE					
5700	LOCAL, INTERMEDIATE, OTHER	\$ 133,828,000	\$ 6,226,500	\$ 59,300,000	\$ 199,354,500
5800	STATE PROGRAM REVENUE	11,928,188	12,000	3,400,000	15,340,188
5900	FEDERAL PROGRAM REVENUE	158,500	673,000	-	831,500
	TOTAL REVENUES	<u>\$ 145,914,688</u>	<u>\$ 6,911,500</u>	<u>\$ 62,700,000</u>	<u>\$ 215,526,188</u>

EXPENDITURE					
11	INSTRUCTION	\$ 68,524,148	\$ -	\$ -	\$ 68,524,148
12	INSTRUCTIONAL RESOURCES	1,073,267	-	-	1,073,267
13	INSTRUCTIONAL STAFF DEVELOPMENT	1,109,437	-	-	1,109,437
21	INSTRUCTIONAL ADMINISTRATION	2,163,620	-	-	2,163,620
23	SCHOOL ADMINISTRATION	6,118,653	-	-	6,118,653
31	GUIDANCE AND COUNSELING	5,543,707	-	-	5,543,707
32	SOCIAL WORK SERVICES	331,186	-	-	331,186
33	HEALTH SERVICE	1,077,410	-	-	1,077,410
34	PUPIL TRANSPORTATION-REGULAR	4,835,415	-	-	4,835,415
35	FOOD SERVICES	122,601	6,684,107	-	6,806,708
36	CO-CURRICULAR ACTIVITIES	2,663,157	-	-	2,663,157
41	GENERAL ADMINISTRATION	4,305,742 *	-	-	4,305,742
51	PLANT & MAINT OPERATIONS	13,041,493	227,393	-	13,268,886
52	SECURITY AND MONITORING	1,699,736	-	-	1,699,736
53	NON-INSTRUCTIONAL DATA PROCESSING	2,849,451	-	-	2,849,451
61	COMMUNITY EDUCATION	537,010	-	-	537,010
71	DEBT SERVICE	150,000	-	61,712,680	61,862,680
81	CONSTRUCTION	40,867	-	-	40,867
91	STATE TRANSFERS	32,724,406	-	-	32,724,406
93	SPECIAL ED TRANSFERS-DAY SCHOOL	116,760	-	-	116,760
95	JJAP TRANSFERS	15,000	-	-	15,000
99	OTHER INTERGOVERNMENTAL CHARGES	1,100,000	-	-	1,100,000
	TOTAL EXPENDITURES	<u>\$ 150,143,066</u>	<u>\$ 6,911,500</u>	<u>\$ 61,712,680</u>	<u>\$ 218,767,246</u>

OTHER RESOURCES AND (USES)					
7000	OTHER RESOURCES	\$ -	\$ -	\$ -	\$ -
8000	OTHER USES	-	-	-	-
	TOTAL RESOURCES & USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

1200	EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDI- TURES AND OTHER USES	\$ (4,228,378)	\$ 0	\$ 987,320	\$ (3,241,058)
3100	BEGINNING FUND BALANCE, 9/1	32,504,503	1,214,099	10,742,182	44,460,784
3100	ENDING FUND BALANCE, 8/31	<u>\$ 28,276,125</u>	<u>\$ 1,214,099</u>	<u>\$ 11,729,502</u>	<u>\$ 41,219,726</u>

*Expenditure for legally-required newspaper notices 15,000
Expenditure for advocacy (lobbying activities) 3,000

The Official Budget for this district for the school year 2025-26 was adopted at a meeting of the Board of School Trustees on August 20, 2025 as evidenced in the Official School Board minutes. I certify, to the best of my knowledge, that the budget preparation and adoption is in accordance with provisions applicable to the Texas Education Code.

President, Board of Trustees
Lauren White

Secretary, Board of Trustees
Erin Archer

GENERAL FUND (199)

The General Fund serves as the primary operating fund of the school district, used to record financial transactions related to the district's daily operations and supported by multiple revenue sources.

The primary sources of revenue for the General Fund are property tax collections and foundation entitlements from the State. Additional revenues come from facility rentals, athletic gate receipts, summer school tuition, and interest earnings from investments of these funds.

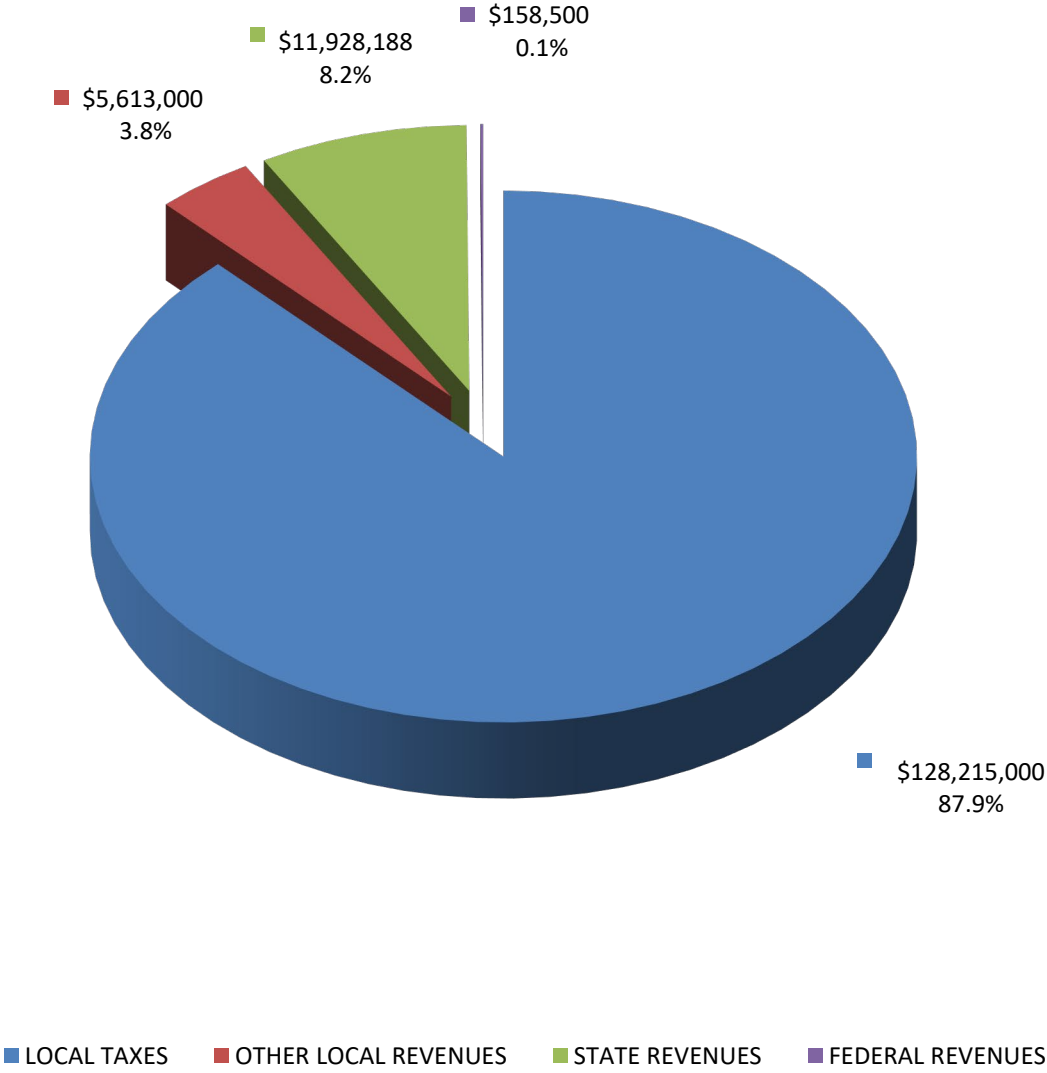
The General Fund supports most of the district's operating expenditures, including payroll for majority of staff, and costs associated with instruction, campus administration, student support services, transportation, maintenance, utilities, general administration, and recapture payments.

The General Fund tax rate is proposed to be \$0.7122 per \$100 of taxable assessed property value.

**LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
REVENUE SOURCES**

		2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 PROJECTED BUDGET	Percent of Total	Dollar Change
LOCAL & OTHER SOURCES-						
5711	LOCAL TAXES, CURRENT YEAR	\$ 140,500,000	\$ 138,200,000	\$ 127,165,000	87.15%	\$ (11,035,000)
571X	OTHER LOCAL TAXES	1,050,000	760,000	1,050,000	0.72%	290,000
5739	FEES, DUES, ETC.	175,000	175,000	175,000	0.12%	-
5742	EARNINGS ON INVESTMENTS	5,000,000	4,000,000	4,000,000	2.74%	-
5743	RENTALS	704,000	704,000	704,000	0.48%	-
5749	MISC REV FM LOCAL SOURCES	156,000	156,000	156,000	0.11%	-
5752	ATHLETIC ACTIVITY	508,000	508,000	508,000	0.35%	-
5769	COUNTY AVAILABLE	57,000	57,000	70,000	0.05%	13,000
	Total Local & Other Sources	\$ 148,150,000	\$ 144,560,000	\$ 133,828,000	91.72%	\$ (10,732,000)
STATE SOURCES-						
5811	AVAILABLE SCHOOL FUND	\$ 6,294,694	\$ 6,844,694	\$ 4,617,700	3.16%	\$ (2,226,994)
5812	STATE FOUNDATION FUND	1,909,296	1,459,296	1,337,714	0.92%	(121,582)
5829	MISCELLANEOUS STATE	-	-	-	0.00%	-
5831	TRS ON-BEHALF	5,922,774	5,922,774	5,972,774	4.09%	50,000
	Total State Sources	\$ 14,126,764	\$ 14,226,764	\$ 11,928,188	8.17%	\$ (2,298,576)
FEDERAL SOURCES-						
5931	MEDICAID	\$ 114,000	\$ 114,000	\$ 114,000	0.08%	\$ -
5932	RESIDENTIAL REIMBURSEMENT	\$ -	\$ -	\$ -	0.00%	\$ -
5949	E-RATE	\$ 44,500	\$ 44,500	\$ 44,500	0.03%	\$ -
	Total Federal Sources	\$ 158,500	\$ 158,500	\$ 158,500	0.11%	\$ -
TOTAL REVENUE-ALL SOURCES		\$ 162,435,264	\$ 158,945,264	\$ 145,914,688	100.00%	\$ (13,030,576)

**Lake Travis Independent School District
General Fund Revenue
2025-2026 Budget**



**LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET COMPARISON**

	2024-2025 ORIGINAL BUDGET	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET	CHANGE
Revenues-				
Local Sources	\$ 148,150,000	\$ 144,560,000	\$ 133,828,000	\$ (10,732,000)
State Sources	14,126,764	14,226,764	11,928,188	(2,298,576)
Federal Sources	158,500	158,500	158,500	0
TOTAL REVENUES	\$ <u>162,435,264</u>	\$ <u>158,945,264</u>	\$ <u>145,914,688</u>	\$ <u>(13,030,576)</u>
Expenditures-				
Function 11-Instruction				
6100 Payroll	\$ 62,757,831	\$ 63,070,607	\$ 63,941,406	\$ 870,799
6200 Contracted Services	1,905,213	2,310,101	1,982,969	(327,132)
6300 Supplies & Materials	2,340,506	2,394,265	2,336,617	(57,648)
6400 Other Operating	257,450	329,027	263,156	(65,871)
Total 11-Instruction	\$ 67,261,000	\$ 68,104,000	\$ 68,524,148	\$ 420,148
Function 12-Instructional Resources				
6100 Payroll	\$ 994,346	\$ 994,746	\$ 1,003,134	\$ 8,388
6200 Contracted Services	12,500	10,519	7,100	(3,419)
6300 Supplies & Materials	58,130	58,803	57,860	(943)
6400 Other Operating	7,007	7,915	5,173	(2,742)
Total 12-Instructional Resources	\$ 1,071,983	\$ 1,071,983	\$ 1,073,267	\$ 1,284
Function 13-Instructional Staff Development				
6100 Payroll	\$ 1,035,165	\$ 938,149	\$ 863,862	\$ (74,287)
6200 Contracted Services	195,900	232,900	122,300	(110,600)
6300 Supplies & Materials	25,000	35,649	22,500	(13,149)
6400 Other Operating	143,951	193,318	100,775	(92,543)
Total 13-Instructional Staff Development	\$ 1,400,016	\$ 1,400,016	\$ 1,109,437	\$ (290,579)
Function 21-Instructional Administration				
6100 Payroll	\$ 2,225,013	\$ 2,185,013	\$ 2,029,200	\$ (155,813)
6200 Contracted Services	37,000	33,930	45,000	11,070
6300 Supplies & Materials	49,150	86,700	61,070	(25,630)
6400 Other Operating	50,800	56,320	28,350	(27,970)
Total 21-Instructional Administration	\$ 2,361,963	\$ 2,361,963	\$ 2,163,620	\$ (198,343)
Function 23-School Administration				
6100 Payroll	\$ 5,725,279	\$ 5,699,534	\$ 6,019,730	\$ 320,196
6200 Contracted Services	1,000	-	1,000	1,000
6300 Supplies & Materials	73,887	98,962	76,725	(22,237)
6400 Other Operating	28,418	30,088	21,198	(8,890)
Total 23-School Administration	\$ 5,828,584	\$ 5,828,584	\$ 6,118,653	\$ 290,069
Function 31-Guidance and Counseling				
6100 Payroll	\$ 4,986,016	\$ 4,677,306	\$ 4,850,589	\$ 173,283
6200 Contracted Services	725,000	727,578	625,985	(101,593)
6300 Supplies & Materials	57,050	60,751	57,572	(3,179)
6400 Other Operating	15,995	18,426	9,561	(8,865)
Total 31-Guidance and Counseling	\$ 5,784,061	\$ 5,484,061	\$ 5,543,707	\$ 59,646
Function 32-Social Work Services				
6100 Payroll	\$ 458,989	\$ 458,989	\$ 321,686	\$ (137,303)
6200 Contracted Services	0	0	0	0
6300 Supplies & Materials	4,200	4,200	2,200	(2,000)
6400 Other Operating	12,500	12,500	7,300	(5,200)
Total 32-Social Work Services	\$ 475,689	\$ 475,689	\$ 331,186	\$ (144,503)
Function 33-Health Services				
6100 Payroll	\$ 1,054,372	\$ 1,048,148	\$ 1,053,653	\$ 5,505
6200 Contracted Services	3,090	3,090	1,585	(1,505)
6300 Supplies & Materials	26,222	32,446	20,710	(11,736)
6400 Other Operating	3,925	3,925	1,462	(2,463)
Total 33-Health Services	\$ 1,087,609	\$ 1,087,609	\$ 1,077,410	\$ (10,199)

Function 34-Pupil Transportation				
6100 Payroll	\$ 4,124,297	\$ 4,114,297	\$ 4,153,690	\$ 39,393
6200 Contracted Services	188,250	262,083	173,500	(88,583)
6300 Supplies & Materials	785,000	721,267	766,500	45,233
6400 Other Operating	<u>(251,000)</u>	<u>(251,100)</u>	<u>(258,275)</u>	<u>(7,175)</u>
Total 34-Pupil Transportation	\$ 4,846,547	\$ 4,846,547	\$ 4,835,415	\$ (11,132)
Function 35-Food Services				
6100 Payroll	\$ 122,601	\$ 122,601	\$ 122,601	\$ 0
6200 Contracted Services	0	0	0	0
6300 Supplies & Materials	0	0	0	0
6400 Other Operating	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total 35-Food Services	\$ 122,601	\$ 122,601	\$ 122,601	\$ 0
Function 36-Co-Curricular Activities				
6100 Payroll	\$ 1,659,576	\$ 1,615,146	\$ 1,609,099	\$ (6,047)
6200 Contracted Services	214,260	191,950	196,635	4,685
6300 Supplies & Materials	185,900	191,408	162,649	(28,759)
6400 Other Operating	<u>685,523</u>	<u>746,755</u>	<u>694,774</u>	<u>(51,981)</u>
Total 36-Co-Curricular Activities	\$ 2,745,259	\$ 2,745,259	\$ 2,663,157	\$ (82,102)
Function 41-General Administration				
6100 Payroll	\$ 3,399,443	\$ 3,367,868	\$ 3,375,080	\$ 7,212
6200 Contracted Services	537,050	778,710	497,985	(280,725)
6300 Supplies & Materials	75,491	100,246	125,471	25,225
6400 Other Operating	<u>313,210</u>	<u>278,370</u>	<u>307,206</u>	<u>28,836</u>
Total 41-General Administration	\$ 4,325,194	\$ 4,525,194	\$ 4,305,742	\$ (219,452)
Function 51-Plant and Maintenance Operations				
6100 Payroll	\$ 2,344,545	\$ 2,336,545	\$ 2,358,704	\$ 22,159
6200 Contracted Services	8,880,322	8,815,322	8,964,734	149,412
6300 Supplies & Materials	542,500	630,500	571,255	(59,245)
6400 Other Operating	<u>911,100</u>	<u>996,100</u>	<u>1,146,800</u>	<u>150,700</u>
Total 51-Plant and Maintenance Operations	\$ 12,678,467	\$ 12,778,467	\$ 13,041,493	\$ 263,026
Function 52-Security and Monitoring				
6100 Payroll	\$ 1,547,927	\$ 1,525,927	\$ 1,537,586	\$ 11,659
6200 Contracted Services	36,000	106,000	110,000	4,000
6300 Supplies & Materials	91,000	63,392	49,150	(14,242)
6400 Other Operating	<u>22,000</u>	<u>1,608</u>	<u>3,000</u>	<u>1,392</u>
Total 52-Security and Monitoring	\$ 1,696,927	\$ 1,696,927	\$ 1,699,736	\$ 2,809
Function 53-Data Processing Services				
6100 Payroll	\$ 1,565,783	\$ 1,565,783	\$ 1,441,835	\$ (123,948)
6200 Contracted Services	680,326	680,326	618,179	(62,147)
6300 Supplies & Materials	836,674	834,674	723,687	(110,987)
6400 Other Operating	<u>54,000</u>	<u>56,000</u>	<u>65,750</u>	<u>9,750</u>
Total 53-Data Processing Services	\$ 3,136,783	\$ 3,136,783	\$ 2,849,451	\$ (287,332)
Function 61-Community Services				
6100 Payroll	\$ 463,009	\$ 463,009	\$ 470,910	\$ 7,901
6200 Contracted Services	60,000	58,000	60,000	2,000
6300 Supplies & Materials	3,000	5,000	4,700	(300)
6400 Other Operating	<u>2,000</u>	<u>2,000</u>	<u>1,400</u>	<u>(600)</u>
Total 61-Community Services	\$ 528,009	\$ 528,009	\$ 537,010	\$ 9,001
Function 71-Debt Services				
6100 Payroll	\$ 0	\$ 0	\$ 0	\$ 0
6200 Contracted Services	0	0	0	0
6300 Supplies & Materials	0	0	0	0
6500 Debt Related Payments	<u>275,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Total 71-Debt Services	\$ 275,000	\$ 150,000	\$ 150,000	\$ 0
Function 81-Facility Acquisitions/Construction				
6100 Payroll	\$ 40,867	\$ 40,867	\$ 40,867	\$ 0
6200 Contracted Services	0	0	0	0
6300 Supplies & Materials	0	0	0	0
6400 Other Operating	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total 81-Facility Acquisitions/Construction	\$ 40,867	\$ 40,867	\$ 40,867	\$ 0

Function 91-State Equilization (Recapture)				
6100 Payroll	\$ 0	\$ 0	\$ 0	\$ 0
6200 Contracted Services	49,786,945	50,063,945	32,724,406	(17,339,539)
6300 Supplies & Materials	0	0	0	0
6400 Other Operating	0	0	0	0
Total 91-State Equilization (Recapture)	\$ 49,786,945	\$ 50,063,945	\$ 32,724,406	\$ (17,339,539)
Function 93-Special Ed. Transfers-Day School				
6100 Payroll	\$ 0	\$ 0	\$ 0	\$ 0
6200 Contracted Services	0	0	0	0
6300 Supplies & Materials	0	0	0	0
6400 Other Operating	66,760	66,760	116,760	50,000
Total 93-Special Ed. Transfers-Day School	\$ 66,760	\$ 66,760	\$ 116,760	\$ 50,000
Function 95-JJAEP Transfers				
6100 Payroll	\$ 0	\$ 0	\$ 0	\$ 0
6200 Contracted Services	15,000	15,000	15,000	0
6300 Supplies & Materials	0	0	0	0
6400 Other Operating	0	0	0	0
Total 95-JJAEP Transfers	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0
Function 99-Other Intergovernmental Charges				
6100 Payroll	\$ 0	\$ 0	\$ 0	\$ 0
6200 Contracted Services	1,050,000	1,050,000	1,100,000	50,000
6300 Supplies & Materials	0	0	0	0
6400 Other Operating	0	0	0	0
Total 99-Other Intergovernmental Charges	\$ 1,050,000	\$ 1,050,000	\$ 1,100,000	\$ 50,000
TOTAL EXPENDITURES	\$ 166,585,264	\$ 167,580,264	\$ 150,143,066	\$ (17,437,198)
OTHER RESOURCES	\$ 150,000	\$ 0	\$ 0	\$ 0
OTHER USES	0	0	0	0
TOTAL RESOURCES & USES	\$ 150,000	\$ 0	\$ 0	\$ 0
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDI- TURES AND OTHER USES	\$ (4,000,000)	\$ (8,635,000)	\$ (4,228,378)	\$ 4,406,622
BEGINNING FUND BALANCE, 9/1	41,139,503	41,139,503	32,504,503	
ENDING FUND BALANCE, 8/31	\$ 37,139,503	\$ 32,504,503	\$ 28,276,125	

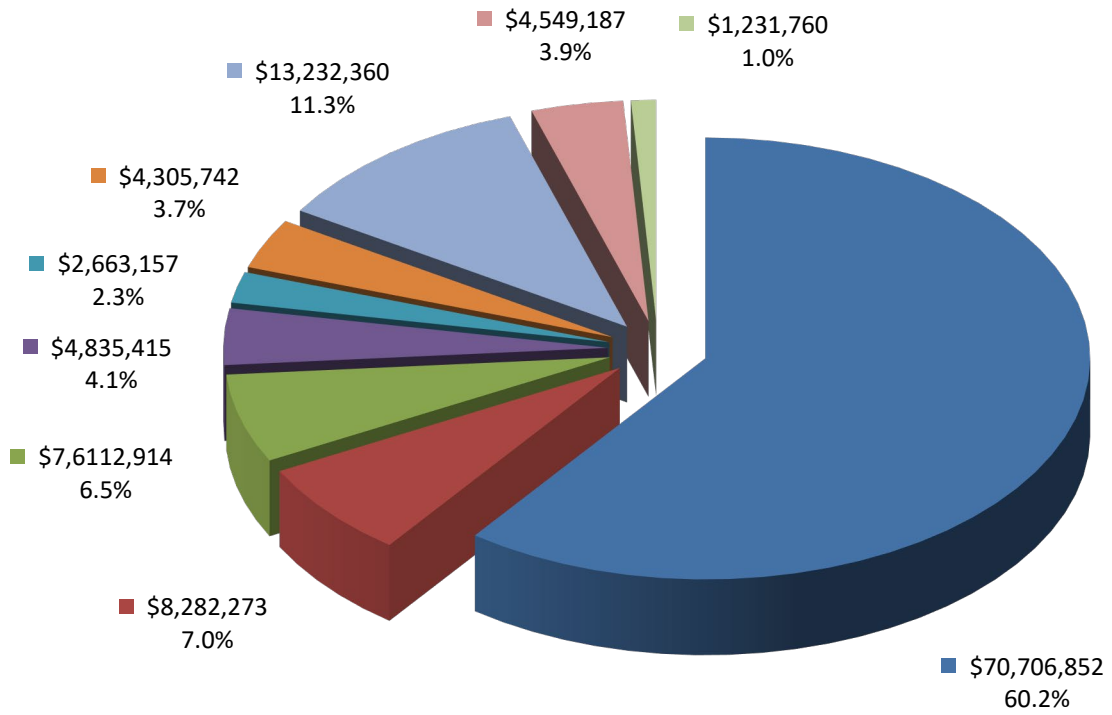
LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT

2025-2026 PROPOSED GENERAL FUND

Expenditure Budget Summary by Function and Object

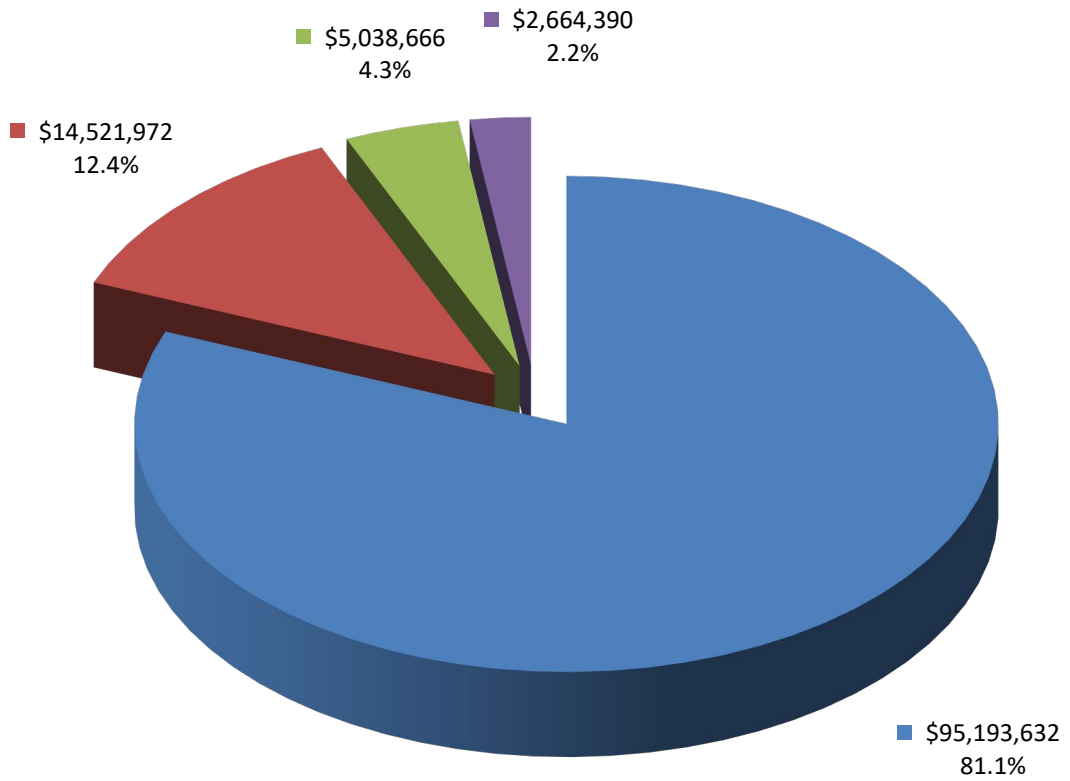
Function	PAYROLL SERVICES (61XX)	CONTRACTED SERVICES (62XX)	SUPPLIES/ MATERIALS (63XX)	OTHER EXPENSES (64XX)	DEBT EXPENSES (65XX)	TOTALS	FCT. %
INSTRUCTION & INSTRUCTIONAL RELATED SERVICES							
11 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES	\$ 63,941,406	\$ 1,982,969	\$ 2,336,617	\$ 263,156	\$ -	\$ 68,524,148	58.36%
12 INSTRUCTIONAL RESOURCES	\$ 1,003,134	\$ 7,100	\$ 57,860	\$ 5,173	\$ -	\$ 1,073,267	0.91%
13 INSTRUCTIONAL STAFF DEVELOPMENT	\$ 863,862	\$ 122,300	\$ 22,500	\$ 100,775	\$ -	\$ 1,109,437	0.94%
INSTRUCTIONAL & SCHOOL LEADERSHIP							
21 INSTRUCTIONAL LEADERSHIP	\$ 2,029,200	\$ 45,000	\$ 61,070	\$ 28,350	\$ -	\$ 2,163,620	1.84%
23 SCHOOL LEADERSHIP	\$ 6,019,730	\$ 1,000	\$ 76,725	\$ 21,198	\$ -	\$ 6,118,653	5.21%
STUDENT SERVICES							
31 GUIDANCE & COUNSELING	\$ 4,850,589	\$ 625,985	\$ 57,572	\$ 9,561	\$ -	\$ 5,543,707	4.72%
32 SOCIAL WORK SERVICES	\$ 321,686	\$ -	\$ 2,200	\$ 7,300	\$ -	\$ 331,186	0.28%
33 HEALTH SERVICES	\$ 1,053,653	\$ 1,585	\$ 20,710	\$ 1,462	\$ -	\$ 1,077,410	0.92%
35 NUTRITIONAL SERVICES	\$ 122,601	\$ -	\$ -	\$ -	\$ -	\$ 122,601	0.10%
61 COMMUNITY SERVICES	\$ 470,910	\$ 60,000	\$ 4,700	\$ 1,400	\$ -	\$ 537,010	0.46%
34 STUDENT TRANSPORTATION	\$ 4,153,690	\$ 173,500	\$ 766,500	\$ (258,275)	\$ -	\$ 4,835,415	4.12%
36 CO-CURRICULAR ACTIVITIES	\$ 1,609,099	\$ 196,635	\$ 162,649	\$ 694,774	\$ -	\$ 2,663,157	2.27%
41 GENERAL ADMINISTRATION	\$ 3,375,080	\$ 497,985	\$ 125,471	\$ 307,206	\$ -	\$ 4,305,742	3.67%
51 PLANT MAINTENANCE & OPERATIONS	\$ 2,358,704	\$ 8,964,734	\$ 571,255	\$ 1,146,800	\$ -	\$ 13,041,493	11.11%
SUPPORT SERVICES-NON STUDENTS							
52 SECURITY SERVICES	\$ 1,537,586	\$ 110,000	\$ 49,150	\$ 3,000	\$ -	\$ 1,699,736	1.45%
53 DATA PROCESSING SERVICES	\$ 1,441,835	\$ 618,179	\$ 723,687	\$ 65,750	\$ -	\$ 2,849,451	2.43%
71 DEBT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	0.13%
81 FACILITY ACQUISITIONS/CONSTRUCTION	\$ 40,867	\$ -	\$ -	\$ -	\$ -	\$ 40,867	0.03%
OTHER GOVERNMENTAL CHARGES							
93 SPECIAL ED. TRANSFERS-DAY SCHOOL	\$ -	\$ -	\$ -	\$ 116,760	\$ -	\$ 116,760	0.10%
95 JJAEP TRANSFERS	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	0.01%
99 OTHER INTERGOVERNMENTAL COSTS	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000	0.94%
TOTAL OPERATING EXPENDITURES	\$ 95,193,632	\$ 14,521,972	\$ 5,038,666	\$ 2,514,390	\$ 150,000	\$ 117,418,660	100.00%
PERCENTAGES BY OBJECT							
	81.07%	12.37%	4.29%	2.14%	0.13%	100.00%	
91 STATE EQUALIZATION PAYMENTS (RECAPTURE)	\$ -	\$ 32,724,406	\$ -	\$ -	\$ -	\$ 32,724,406	
TOTAL EXPENDITURES	\$ 95,193,632	\$ 47,246,378	\$ 5,038,666	\$ 2,514,390	\$ 150,000	\$ 150,143,066	

Lake Travis Independent School District 2025-2026 General Fund Budget Expenditures-by Function (net recapture)



- INSTRUCTION (11, 12, 13)
- INSTRUCTIONAL & SCHOOL LEADERSHIP (21, 23)
- STUDENT SERVICES (31, 32, 33, 35, 61)
- TRANSPORTATION (34)
- CO-CURRICULAR (ATHLETICS & FINE ARTS) (36)
- GENERAL ADMINISTRATION (41)
- PLANT & MAINTENANCE (51, 71, 81)
- SUPPORT SERVICES-NON STUDENTS (52, 53)
- OTHER GOVERNMENTAL COSTS (92, 93, 95, 99)

Lake Travis Independent School District
2025-2026 General Fund Budget
Expenditures-by Object (net recapture)



- PAYROLL COSTS (6100)
- PURCHASED & CONTRACTED SERVICES (6200)
- SUPPLIES & MATERIALS (6300)
- OTHER OPERATING EXPENSES (6400, 6600)

DEBT SERVICE FUND (599)

The Debt Service Fund is used to account for the payment of principal and interest on outstanding general obligation bonds issued by the school district.

The payment of outstanding debt is funded through tax revenue generated by the Interest & Sinking Fund tax rate and interest earnings from investments of these funds.

The Interest & Sinking Fund tax rate is proposed to be \$0.3275 per \$100 of taxable assessed property value.

**LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGET COMPARISON**

	<u>2024-2025 ORIGINAL BUDGET</u>	<u>2024-2025 AMENDED BUDGET</u>	<u>2025-2026 PROPOSED BUDGET</u>	<u>CHANGE</u>
REVENUES:				
Local Tax Revenues	\$ 63,800,000	\$ 62,300,000	\$ 59,300,000	\$ (3,000,000)
State Program Revenues	3,400,000	2,418,000	3,400,000	982,000
TOTAL REVENUES	<u>\$ 67,200,000</u>	<u>\$ 64,718,000</u>	<u>\$ 62,700,000</u>	<u>\$ (2,018,000)</u>
EXPENDITURES:				
Function 71				
Principal	\$ 41,585,000	\$ 40,573,000	\$ 39,605,000	\$ (968,000)
Interest & Fees	24,124,690	24,124,690	22,077,680	(2,047,010)
Other	20,310	20,310	30,000	9,690
TOTAL EXPENDITURES	<u>\$ 65,730,000</u>	<u>\$ 64,718,000</u>	<u>\$ 61,712,680</u>	<u>\$ (3,005,320)</u>
OTHER RESOURCES AND (USES):				
OTHER RESOURCES	\$ 0	\$ 0	\$ 0	\$ 0
OTHER USES	0	0	0	0
TOTAL RESOURCES & USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDI- TURES AND OTHER USES	\$ 1,470,000	\$ 0	\$ 987,320	\$ 987,320
BEGINNING FUND BALANCE, 9/1	10,742,182	10,742,182	10,742,182	
ENDING FUND BALANCE, 8/31	<u>\$ 12,212,182</u>	<u>\$ 10,742,182</u>	<u>\$ 11,729,502</u>	

Lake Travis Independent School District
Debt Service Payment Schedule
FY 2025-2026

Series	Date	Principal	Interest	Total Payment	Due in Fiscal Year
2017	02/15/2026	\$ 25,680,000	\$ 1,330,050	\$ 27,010,050	
2017	08/15/2026	\$ -	\$ 1,228,925	\$ 1,228,925	\$ 28,238,975
2018A	02/15/2026	\$ 220,000	\$ 983,175	\$ 1,203,175	
2018A	08/15/2026	\$ -	\$ 927,675	\$ 927,675	\$ 2,130,850
2019	02/15/2026	\$ 2,200,000	\$ 1,664,525	\$ 3,864,525	
2019	08/15/2026	\$ -	\$ 1,609,025	\$ 1,609,025	\$ 5,473,550
2020	02/15/2026	\$ 4,275,000	\$ 879,534	\$ 5,154,534	
2020	08/15/2026	\$ -	\$ 772,659	\$ 772,659	\$ 5,927,193
2023	02/15/2026	\$ 4,710,000	\$ 5,866,181	\$ 10,576,181	
2023	08/15/2026	\$ -	\$ 5,748,431	\$ 5,748,431	\$ 16,324,612
2024	02/15/2026	\$ 500,000	\$ 357,600	\$ 857,600	
2024	08/15/2026	\$ -	\$ 345,100	\$ 345,100	\$ 1,202,700
		\$ 37,585,000	\$ 21,712,880	\$ 59,297,880	\$ 59,297,880

Lake Travis Independent School District
Total Bonded Debt Outstanding
2025-2026

Fiscal Year	Principal	Interest	Total Payment
2026	\$ 17,970,000	\$ 21,712,880	\$ 39,682,880
2027	\$ 18,750,000	\$ 20,794,880	\$ 39,544,880
2028	\$ 16,935,000	\$ 19,902,755	\$ 36,837,755
2029	\$ 17,910,000	\$ 19,031,630	\$ 36,941,630
2030	\$ 16,835,000	\$ 18,176,505	\$ 35,011,505
2031	\$ 19,820,000	\$ 17,375,172	\$ 37,195,172
2032	\$ 20,780,000	\$ 16,548,138	\$ 37,328,138
2033	\$ 21,740,000	\$ 15,687,100	\$ 37,427,100
2034	\$ 23,320,000	\$ 14,807,822	\$ 38,127,822
2035	\$ 23,295,000	\$ 13,906,848	\$ 37,201,848
2036	\$ 27,470,000	\$ 12,917,476	\$ 40,387,476
2037	\$ 18,610,000	\$ 11,960,413	\$ 30,570,413
2038	\$ 19,440,000	\$ 11,106,788	\$ 30,546,788
2039	\$ 20,315,000	\$ 10,214,313	\$ 30,529,313
2040	\$ 21,160,000	\$ 9,346,688	\$ 30,506,688
2041	\$ 15,185,000	\$ 8,639,419	\$ 23,824,419
2042	\$ 15,810,000	\$ 8,014,575	\$ 23,824,575
2043	\$ 16,490,000	\$ 7,342,300	\$ 23,832,300
2044	\$ 20,915,000	\$ 6,566,500	\$ 27,481,500
2045	\$ 20,550,000	\$ 5,729,463	\$ 26,279,463
2046	\$ 21,380,000	\$ 4,904,088	\$ 26,284,088
2047	\$ 16,640,000	\$ 4,150,425	\$ 20,790,425
2048	\$ 17,315,000	\$ 3,471,325	\$ 20,786,325
2049	\$ 13,485,000	\$ 2,838,469	\$ 16,323,469
2050	\$ 14,070,000	\$ 2,252,925	\$ 16,322,925
2051	\$ 14,680,000	\$ 1,641,988	\$ 16,321,988
2052	\$ 15,315,000	\$ 1,004,594	\$ 16,319,594
2053	\$ 15,980,000	\$ 339,575	\$ 16,319,575
\$ 522,165,000	\$ 290,385,054	\$ 812,550,054	

FOOD SERVICE FUND (240)

The Food Service Fund is used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).

Elementary campuses participate in the National School Lunch Program. Students qualifying under the national guidelines receive free or reduced priced meals.

The operation costs of the Food & Nutrition Program are offset by revenues generated from meal charges and federal reimbursements.

**LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE FUND
BUDGET COMPARISON**

	<u>2024-2025 ORIGINAL BUDGET</u>	<u>2024-2025 AMENDED BUDGET</u>	<u>2025-2026 PROPOSED BUDGET</u>	<u>CHANGE</u>
REVENUES:				
Local Revenues	\$ 5,961,500	\$ 5,961,500	\$ 6,226,500	\$ 265,000
State Revenues	10,000	10,000	12,000	2,000
Federal Revenues	751,825	751,825	673,000	(78,825)
TOTAL REVENUES	<u>\$ 6,723,325</u>	<u>\$ 6,723,325</u>	<u>\$ 6,911,500</u>	<u>\$ 188,175</u>
EXPENDITURES:				
Function 35				
Payroll	\$ 2,793,341	\$ 2,773,341	\$ 2,860,007	\$ 86,666
Contracted Services	105,000	125,000	100,900	(24,100)
Supplies & Materials	3,606,984	3,606,434	3,707,250	100,816
Other Operating	18,000	18,550	15,950	(2,600)
Capital Outlay	0	0	0	0
Total 35-Food Service	<u>\$ 6,523,325</u>	<u>\$ 6,523,325</u>	<u>\$ 6,684,107</u>	<u>\$ 160,782</u>
EXPENDITURES:				
Function 51				
Contracted Services	\$ 200,000	\$ 168,000	\$ 200,000	\$ 32,000
Supplies & Materials	0	32,000	27,393	(4,607)
Total 51-Plant and Maintenance Operations	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 227,393</u>	<u>\$ 27,393</u>
TOTAL EXPENDITURES	<u>\$ 6,723,325</u>	<u>\$ 6,723,325</u>	<u>\$ 6,911,500</u>	<u>\$ 188,175</u>
OTHER RESOURCES	\$ 0	\$ 0	\$ 0	\$ 0
OTHER USES	0	0	0	0
TOTAL RESOURCES & USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDI- TURES AND OTHER USES	\$ 0	\$ 0	\$ 0	\$ 0
BEGINNING FUND BALANCE, 9/1	\$ 1,214,099	\$ 1,214,099	\$ 1,214,099	\$ 0
ENDING FUND BALANCE, 8/31	<u>\$ 1,214,099</u>	<u>\$ 1,214,099</u>	<u>\$ 1,214,099</u>	<u>\$ 0</u>

TAX SECTION

The total tax rate is comprised of the Maintenance and Operations (M&O) and the Interest and Sinking (I&S or debt service) tax rates.

The adoption of the tax rates to support the General Fund and Debt Service Fund is not allowed prior to TEA approving the Maximum Compressed Tax Rate (MCR) for the maintenance and operations budget.

The M&O tax rate must not exceed the MCR plus previously voter-approved Tier 2 (Golden) pennies. The District currently has eight Tier 2 pennies approved.

Lake Travis Independent School District
Projected Property Values and Estimated Tax Revenues
FY 2025-2026

	<u>General Operating</u>	<u>Debt Service</u>
Estimated Taxable Values	\$ 20,130,317,384	\$ 20,130,317,384
Frozen Values for Disabled & Over 65	3,195,621,445	3,195,621,445
Net Estimated Taxable Value	\$ 16,934,695,939	\$ 16,934,695,939
Tax Rate	\$ 0.7122	\$ 0.3275
Tax Revenue	\$ 120,608,905	\$ 55,461,129
Tax Levy on Frozen Accounts	12,444,857	5,722,677
Net Tax Levy	\$ 133,053,762	\$ 61,183,806
Collection Rate	98.50%	98.50%
Net Tax Revenue	\$ 131,057,955	\$ 60,266,048
Delinquent Tax	200,000	-
Penalty and Interest	850,000	300,000
Estimated Tax Revenues	\$ 132,107,955	\$ 60,566,048

Lake Travis Independent School District Budget Impact on Taxpayers

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Proposed Budget 2025-2026
Average Assessed/Market Value of a Home	\$ 470,251	\$ 489,982	\$ 532,866	\$ 553,531	\$ 557,361	\$ 649,536	\$ 1,028,482	\$ 1,028,258	\$ 976,177	\$ 934,654
Average Taxable Value	\$ 344,320	\$ 361,612	\$ 385,976	\$ 406,815	\$ 416,795	\$ 455,485	\$ 508,561	\$ 519,678	\$ 572,230	\$ 549,827
Maintenance & Operations Rate	\$ 1.0400	\$ 1.0600	\$ 1.0600	\$ 0.9900	\$ 0.9764	\$ 0.9026	\$ 0.8846	\$ 0.7466	\$ 0.7381	\$ 0.7122
Interest & Sinking Rate	\$ 0.3675	\$ 0.3475	\$ 0.3475	\$ 0.3475	\$ 0.3475	\$ 0.3275	\$ 0.3275	\$ 0.3275	\$ 0.3275	\$ 0.3275
Total Property Tax Rate	\$ 1.4075	\$ 1.4075	\$ 1.4075	\$ 1.3375	\$ 1.3239	\$ 1.2301	\$ 1.2121	\$ 1.0741	\$ 1.0656	\$ 1.0397
Property Tax Due	\$ 4,846	\$ 5,090	\$ 5,433	\$ 5,441	\$ 5,518	\$ 5,603	\$ 6,164	\$ 5,582	\$ 6,098	\$ 5,717
Increase/(Decrease) in Taxes from Prior Year	\$ 294	\$ 243	\$ 343	\$ 9	\$ 77	\$ 85	\$ 561	\$ (582)	\$ 516	\$ (381)
Property Tax Percent Increase/(Decrease) from Prior Year	6.47%	5.02%	6.74%	0.16%	1.41%	1.54%	10.02%	-9.45%	9.24%	-6.25%

Increase/(Decrease) in Average Taxable Value	\$ 52,552	\$ (22,403)
Tax Increase/(Decrease) due to Values	\$ 560	\$ (233)
Tax Increase/(Decrease) due to Rate	\$ (44)	\$ (148)

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.7381	\$ 0.3275 *	\$ 1.0656	\$ 14,571	\$ 634
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.8358	\$ 0.3275 *	\$ 1.1633	\$ 15,635	\$ 400
Proposed Rate	\$ 0.7122	\$ 0.3275 *	\$ 1.0397	\$ 14,955	\$ 400

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 976,177	\$ 934,654
Average Taxable Value of Residences	\$ 572,230	\$ 549,827
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.0656	\$ 1.0397
Taxes Due on Average Residence	\$ 6,097.68	\$ 5,716.55
Increase (Decrease) in Taxes		\$ -381.13

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.0397. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.0397.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

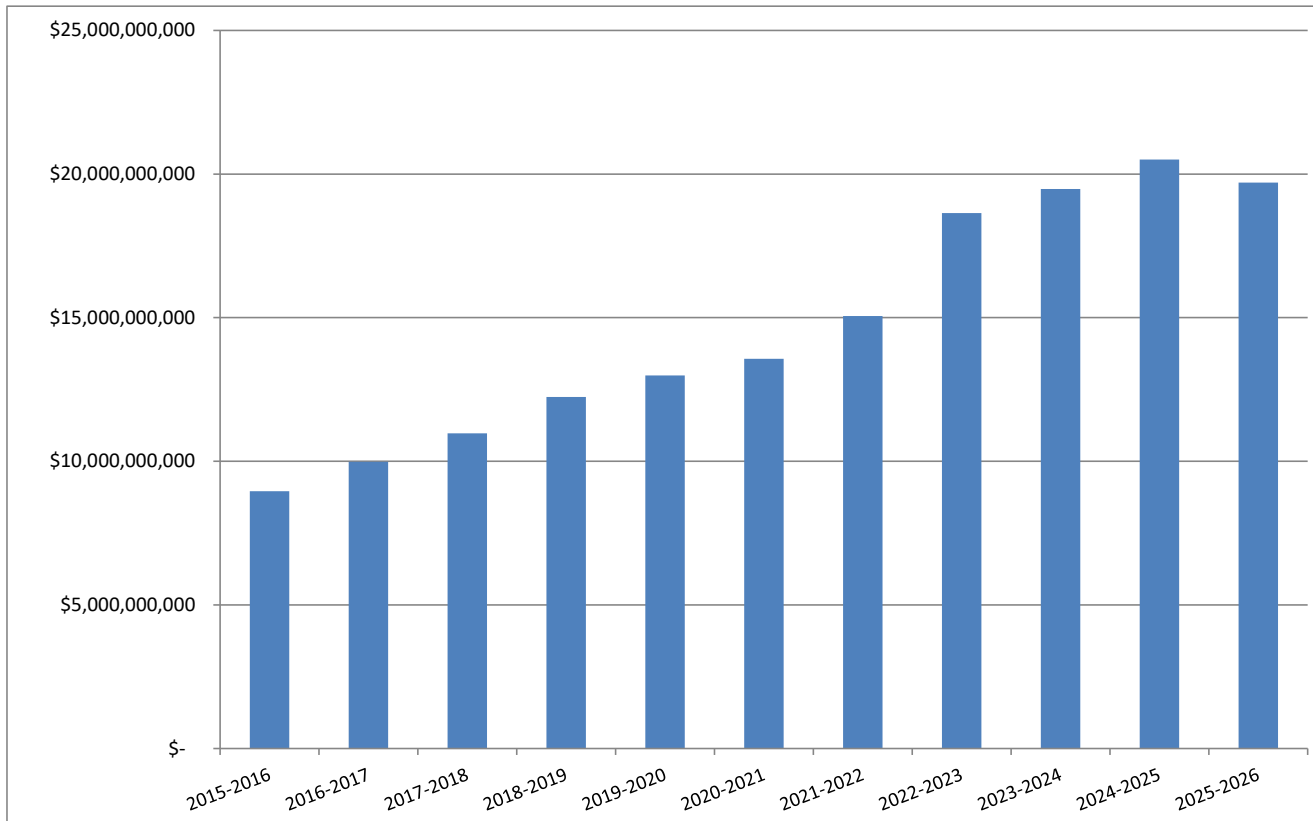
Maintenance and Operations Fund Balance(s)	\$ 32,504,503
Interest & Sinking Fund Balance(s)	\$ 10,742,182

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

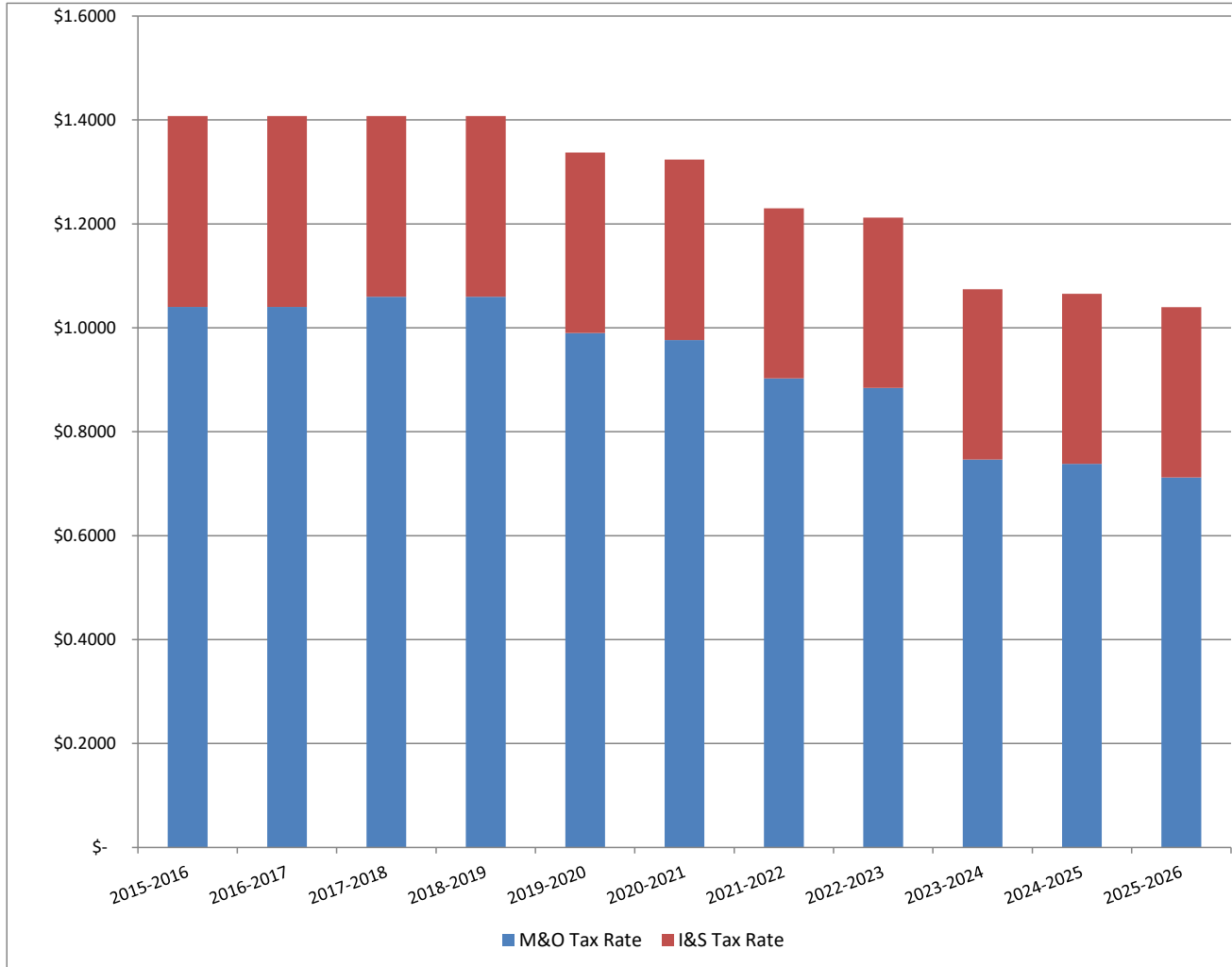
The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Lake Travis Independent School District Net Taxable Value History



<u>Year</u>	<u>Assessed/Appraised Value for School Tax Purposes</u>	<u>Percent Change</u>	<u>Total Tax Levy</u>
2015-2016	\$ 8,957,914,229	13.23%	\$ 123,178,602
2016-2017	\$ 9,984,903,074	11.46%	\$ 135,772,415
2017-2018	\$ 10,969,867,472	9.86%	\$ 149,550,950
2018-2019	\$ 12,241,356,541	11.59%	\$ 166,767,239
2019-2020	\$ 12,986,311,297	6.09%	\$ 168,439,332
2020-2021	\$ 13,566,522,711	4.47%	\$ 174,521,074
2021-2022	\$ 15,053,609,641	10.96%	\$ 179,981,595
2022-2023	\$ 18,640,549,935	23.83%	\$ 218,801,938
2023-2024	\$ 19,479,773,790	4.50%	\$ 195,831,785
2024-2025	\$ 20,503,852,688	5.26%	\$ 202,876,583
2025-2026	\$ 19,698,388,362	-3.93%	\$ 188,467,922

Lake Travis Independent School District Tax Rate History



Year	Maintenance & Operations	Interest & Sinking	Total
2015-2016	\$ 1.0400	\$ 0.3675	\$ 1.4075
2016-2017	\$ 1.0400	\$ 0.3675	\$ 1.4075
2017-2018	\$ 1.0600	\$ 0.3475	\$ 1.4075
2018-2019	\$ 1.0600	\$ 0.3475	\$ 1.4075
2019-2020	\$ 0.9900	\$ 0.3475	\$ 1.3375
2020-2021	\$ 0.9764	\$ 0.3475	\$ 1.3239
2021-2022	\$ 0.9026	\$ 0.3275	\$ 1.2301
2022-2023	\$ 0.8846	\$ 0.3275	\$ 1.2121
2023-2024	\$ 0.7466	\$ 0.3275	\$ 1.0741
2024-2025	\$ 0.7381	\$ 0.3275	\$ 1.0656
2025-2026	\$ 0.7122	\$ 0.3275	\$ 1.0397

SUPPLEMENTAL INFORMATION

Lake Travis Independent School District
Special Revenue Funds
Planning Estimates
2025-2026

Fund	Program	Entitlements, Grants & Other Revenues
211	ESSA Title I, Part A	\$ 256,820
255	ESSA Title II, Part A	\$ 162,089
263	ESSA Title III, ELA and Immigrant	\$ 99,836
289	ESSA Title IV, Part A	\$ 22,016
224	IDEA B- Formula	\$ 1,615,344
225	IDEA B- Preschool	\$ 12,858
244	Strengthening Career and Technical Ed	\$ 58,583
410	Instructional Materials Allotment	\$ 1,937,214
461	School Activity Funds	\$ 1,500,000
486	LT Athletic Booster Club	\$ 700,000
494	LT Educational Foundation Grants	\$ 400,000
	<i>Total Planning Estimates</i>	<u>\$ 6,764,760</u>

LAKE TRAVIS ISD 2025-26 BUDGET CALENDAR

12/2/2024

DECEMBER		
12/3/2024	ACDP	Review Budget Calendar with the Executive Leadership Team.
12/11/2024	B	Include Budget Calendar as an information item on board agenda.

JANUARY

1/8/2025	ACDP	Begin gathering feedback from campuses, departments and programs on personnel needs.
1/15/2025	B	Include Budget Projection as a Presentation/Discussion item on board agenda.
1/22/2025	ACDP	Review the Budget Projection. Disseminate and discuss enrollment projections and allocations with the Executive Leadership Team.

FEBRUARY

2/5/2025	CDP	Disseminate Budget Packets to campuses and departments.
2/5/2025	CDP	Review budget procedures and guidelines with administrative assistants.
2/19/2025	B	Present updated information, as needed, including enrollment projections, property values, potential financial constraints and options as a Presentation/Discussion item on board agenda.

MARCH

3/14/2025	CDP	All campus, department, and program budget books submitted to the Business Office.
3/24/2025	D	Budget Review Teams review departmental budgets.
3/24/2025	CP	Budget Review Teams review campus and instructional program budgets.
3/26/2025	B	Review budget procedures, guidelines and staffing with Board.

APRIL

4/2/2025	B	Board Workshop. Update budget.
4/7/2025	A	District Review Team review budgets and instructional staffing recommendations.
4/16/2025	B	Board Meeting. Update budget. Review and approve instructional staffing requirements.
4/25/2025	A	Receive preliminary property values from appraisal district.

MAY

5/1/2025	A	District Review Team review budgets and non-instructional staffing recommendations.
5/21/2025	B	Review budget with new Board Members, if applicable.
5/21/2025	B	Board Meeting. Update budget. Review and approve non-instructional staffing requirements.

JUNE

6/2/2025	A	District Review Team discuss employee salary and benefit adjustments.
6/4/2025	B	Board Workshop. Update budget.
6/18/2025	B	Board Meeting. Update budget. Review and approve employee salary and benefit adjustments, if applicable.

JULY

7/16/2025	B	Board Meeting (Budget Workshop to precede meeting if necessary).
7/25/2025	A	Certified appraisal value from Travis Central Appraisal District.

AUGUST

8/1/2025	A	Prepare Truth in Taxation Publication
8/20/2025	B	Board Meeting. Budget / Tax Rate Hearing. Adopt budget and tax rate.

A – Administration B - Board C - Campus D - Department P - Program

Lake Travis Independent School District Student Enrollment History and Projections

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026
Lake Travis Elementary	879	920	895	871	880	782	768	763	712	737	711
Lakeway Elementary	714	714	679	695	672	562	566	564	592	524	512
Bee Cave Elementary	634	684	750	803	815	768	825	863	826	786	824
Lake Pointe Elementary	713	752	739	706	729	724	783	748	757	721	685
Serene Hills Elementary	760	810	880	898	924	612	565	627	758	744	742
West Cypress Hills Elementary	603	674	797	874	937	558	609	599	602	591	597
Rough Hollow Elementary	0	0	0	0	0	726	897	926	751	702	727
ELEMENTARY TOTAL	4,303	4,554	4,740	4,847	4,957	4,732	5,013	5,090	4,998	4,805	4,798
Change from Prior Year	158	251	186	107	110	(225)	281	77	(92)	(193)	(7)
% Change from Prior Year	3.8%	5.8%	4.1%	2.3%	2.3%	-4.5%	5.9%	1.5%	-1.8%	-3.9%	-0.1%
Lake Travis Middle School	1109	1263	1420	1544	816	879	856	878	895	968	1039
Hudson Bend Middle School	1096	1180	1170	1135	1039	982	978	900	840	806	799
Bee Cave Middle School	0	0	0	0	871	849	832	830	862	861	853
MIDDLE SCHOOL TOTAL	2,205	2,443	2,590	2,679	2,726	2,710	2,666	2,608	2,597	2,635	2,691
Change from Prior Year	110	238	147	89	47	(16)	(44)	(58)	(11)	38	56
% Change from Prior Year	5.3%	10.8%	6.0%	3.4%	1.8%	-0.6%	-1.6%	-2.2%	-0.4%	1.5%	2.1%
Lake Travis High School	2,697	2,828	3,080	3,212	3,401	3,559	3,666	3,701	3,678	3,570	3,521
HIGH SCHOOL TOTAL	2,697	2,828	3,080	3,212	3,401	3,559	3,666	3,701	3,678	3,570	3,521
Change from Prior Year	141	131	252	132	189	158	107	35	(23)	(108)	(49)
% Change from Prior Year	5.5%	4.9%	8.9%	4.3%	5.9%	4.6%	3.0%	1.0%	-0.6%	-2.9%	-1.4%
TOTAL ENROLLMENT	9,205	9,825	10,410	10,738	11,084	11,001	11,345	11,399	11,273	11,010	11,010
Change from Prior Year	409	620	585	328	346	(83)	344	54	(126)	(263)	-
% Change from Prior Year	4.6%	6.7%	6.0%	3.2%	3.2%	-0.7%	3.1%	0.5%	-1.1%	-2.3%	0.0%