

# Board Workshop Agenda

## Lake Travis Independent School District Board of Trustees

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A meeting of the Board of Trustees of Lake Travis Independent School District will be held April 2, 2025, beginning at 6:00 PM in the Educational Development Center, Live Oak Room 607 RR 620 North Austin, TX 78734.

The subjects to be discussed or considered, or upon which any formal action may be taken are listed below. Items do not have to be taken in the order shown on this agenda.

1. Call To Order and Quorum Determination
2. Pledge of Allegiance and Moment of Silence
3. Public Comments/Citizen Participation
4. Presentation/Discussion Items
  - A. 2025-2026 Preliminary Budget Overview 2
5. **Closed Session - Trustees will adjourn into Closed Session as permitted by the Texas Government Code 551.001 et. seq.**

**Section 551.071** - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

**Section 551.072** - For the purpose of discussing the purchase, exchange, lease, or value of real property.

**Section 551.074** - For the purpose of discussing the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee, or to hear complaints or charges against a public officer or employee.
6. Adjournment



## **AGENDA ITEM ACTION SHEET**

### **AGENDA ITEM**

2025-2026 Preliminary Budget Overview

### **RECOMMENDED ACTION**

**For Presentation/Discussion only. Approval of the 2025-2026 Budget will be requested at the August 20, 2025 Board Meeting.**

### **RATIONALE**

Section 44.002 through 44.006 of the Texas Education Code establishes the legal basis for the budget development in school districts. The TEC codes require that the district prepare a budget by the date set by the State Board of Education, currently August 21<sup>st</sup> for districts with an August 31<sup>st</sup> fiscal year-end. The primary purpose of the operating 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.

### **BUDGET PROVISIONS**

2025-2026 Budget

### **RESOURCE PERSONNEL**

Pam Sanchez-Assistant Superintendent of Business Services  
Susan Fambrough-Assistant Superintendent of Human Resources  
Brad Goerke-Director of Finance

### **ATTACHMENTS**

Overview of the Operating Budget for 2025-2026

### **MEETING DATE**

April 2, 2025

**Lake Travis ISD**  
**Overview of the Operating Budget**  
**2025-2026**

**April 2, 2025**

# **LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT**

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**Lake Travis ISD**  
**Underlying Budget Assumptions**  
**2025-2026**

- 1. The budget reflects flat student enrollment with no change from October 2024 PEIMS. The estimated total enrollment for Lake Travis ISD for the Fall of 2025 is 11,010. In January 2025, the district received the results of a demographic update performed by Population and Survey Analysts (PASA) which showed enrollment growth between 1% and 2% beginning in the 2026-2027 school year. The results of this study are imbedded into the 2025-2026 budget.**
- 2. Estimated Weighted Average Daily Attendance (WADA) for 2025-2026 is 12,668. WADA is the weighted average daily attendance figure used in several funding formulas to calculate the amount of state and local funds a district is entitled.**
- 3. The Net Freeze Unadjusted Taxable Property Value decrease for 2025-2026 is estimated at 5.50% (\$19,395,480,043). The district obtained this information through a preliminary estimate provided by the Travis Central Chief Tax Appraiser Leana Mann. Due to the continuation of tax compression within the current school funding laws, we anticipate another tax rate decrease for tax year 2025, school year 2025-2026. The compression of the local maintenance tax rate is triggered by property wealth within school district boundaries above the statewide average. The M&O Tax Rate is projected to change from \$0.7381 to \$0.7123, a decrease of 2.58 cents.**
- 4. House Bill 3 (HB 3), passed during the 86<sup>th</sup> Regular Legislative Session, provided new funding for education and property tax relief. The Basic Allotment of \$6,160 per student has remained unchanged since House Bill 3 (HB 3), passed during the 86<sup>th</sup> Regular Legislative Session for the 2019-2020 school year.**
- 5. The current 89<sup>th</sup> Regular Legislative Session has proposed legislation (HB 2) which provides an increase to the Basic Allotment to \$6,380 (\$220 per ADA), mandated salary increases, increased weighted funding for state compensatory education, and allotments for Fine Arts, high school advising and special education evaluations. The budget assumptions for 2025-2026 are using the proposed legislation.**

**Lake Travis ISD  
Underlying Budget Assumptions  
2025-2026**

6. The Excess Local Revenue (“Recapture”) calculation has been simplified to reflect a district’s excess Local Fund Assignment (LFA) over their Tier 1 Entitlement. If a district is unable to collect sufficient Tier 1 (net of recapture) taxes to reach their Tier 1 Entitlement, then a Recapture Adjustment is awarded to the district. Lake Travis ISD’s recapture payment is projected to decrease in 2025-2026 by \$16,582,870 (-32.8%). This reflects 27.2% of every dollar levied at the Tier 1 level (down from 36.7% in 2024-2025).
7. For 2025-2026, Lake Travis ISD will continue to provide the Local Optional Homestead Exemption (LOHE) for its taxpayers at the maximum allowable level of 20%. Lake Travis ISD is one of only two districts in the Greater Austin Area (Lago Vista ISD) that provide this benefit to its taxpayers. For 2025-2026, this accounts for approximately \$3.13 billion in value, or \$32.6 million in additional local property tax relief.
8. Lake Travis ISD’s reconciliation of changes in estimated revenues:
- |  |                    |
|--|--------------------|
| Total decrease in Estimated Revenues                   | \$(15,238,450)     |
| Attributable to Student Growth (0 x \$6,160)           | ( 0)               |
| Attributable to estimated Salary Raises @ 1.25%        | ( 940,000)         |
| Attributable to Increase in Operating Budget           | ( 437,491)         |
| Attributable to an decrease in Recapture Payment       | <u>16,582,870</u>  |
| Total Variance Increase/(Decrease) in Projected Budget | <u>\$( 33,071)</u> |
9. Incorporated in the Projected Budget for 2025-2026 is the mandated salary increase of approximately \$890,000 for all staff (1.25% of mid-point for all staff) due to the proposed HB 2 increase to the Basic Allotment and an increase in TRS On-Behalf Payments of \$50,000.
10. The net effect of non-staffing allocations provided to the Business Office for 2025-2026 is \$1,048,441. The budget reflects increases in property insurance rates, custodial services contract and cost of supplies and fuel due to inflation.

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

		<b>2024-2025 ORIGINAL BUDGET</b>	<b>2024-2025 AMENDED BUDGET</b>	<b>2025-2026 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>REVENUE</b>					
5700	LOCAL, INTERMEDIATE, OTHER	\$ 148,150,000	\$ 146,450,000	\$ 133,888,000	\$ (12,562,000)
5800	STATE PROGRAM REVENUE	14,126,764	14,676,764	12,000,314	(2,676,450)
5900	FEDERAL PROGRAM REVENUE	158,500	158,500	158,500	0
<b>TOTAL REVENUES</b>		<b><u>\$ 162,435,264</u></b>	<b><u>\$ 161,285,264</u></b>	<b><u>\$ 146,046,814</u></b>	<b><u>\$ (15,238,450)</u></b>
<b>EXPENDITURE</b>					
11	INSTRUCTION	\$ 67,261,000	\$ 67,561,000	\$ 68,114,212	\$ 553,212
12	INSTRUCTIONAL RESOURCES	1,071,983	1,071,983	1,080,323	8,340
13	INSTRUCTIONAL STAFF DEVELOPMENT	1,400,016	1,400,016	1,275,293	(124,723)
21	INSTRUCTIONAL ADMINISTRATION	2,361,963	2,361,963	2,375,013	13,050
23	SCHOOL ADMINISTRATION	5,828,584	5,828,584	5,853,637	25,053
31	GUIDANCE AND COUNSELING	5,784,061	5,484,061	5,627,626	143,565
32	SOCIAL WORK SERVICES	475,689	475,689	479,837	4,148
33	HEALTH SERVICE	1,087,609	1,087,609	1,086,870	(739)
34	PUPIL TRANSPORTATION	4,846,547	4,846,547	4,926,525	79,978
35	FOOD SERVICE	122,601	122,601	122,601	0
36	CO-CURRICULAR ACTIVITIES	2,745,259	2,745,259	2,723,690	(21,569)
41	GENERAL ADMINISTRATION	4,325,194 *	4,525,194 *	4,427,131 *	(98,063)
51	PLANT & MAINT OPERATIONS	12,678,467	12,778,467	13,357,540	579,073
52	SECURITY & MONITORING	1,696,927	1,696,927	1,708,402	11,475
53	NON-INSTRUCTIONAL DATA PROCESSING	3,136,783	3,136,783	3,239,474	102,691
61	COMMUNITY SERVICES	528,009	528,009	530,009	2,000
71	DEBT SERVICE	275,000	150,000	150,000	0
81	FACILITIES ACQUISITION/CONSTR.	40,867	40,867	40,867	0
91	STATE EQUALIZATION	49,786,945	50,611,945	34,029,075	(16,582,870)
92	RECAPTURE INCREMENTAL COSTS	66,760	66,760	116,760	50,000
93	SPEC. ED. TRANSFERS-DAY SCHOOL	15,000	15,000	15,000	0
95	JJAEF TRANSFERS	0	0	0	0
99	OTHER INTERGOVERNMENTAL CHARGES	1,050,000	1,050,000	1,100,000	50,000
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 166,585,264</u></b>	<b><u>\$ 167,585,264</u></b>	<b><u>\$ 152,379,885</u></b>	<b><u>\$ (15,205,379)</u></b>
<b>OTHER RESOURCES AND (USES)</b>					
7000	OTHER RESOURCES	\$ 150,000	\$ 0	\$ 0	\$ 0
8000	OTHER USES	0	0	0	0
<b>TOTAL RESOURCES &amp; USES</b>		<b><u>\$ 150,000</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>
<b>1200</b>	<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER RESOURCES OVER EXPENDI- TURES AND OTHER USES</b>	<b>\$ (4,000,000)</b>	<b>\$ (6,300,000)</b>	<b>\$ (6,333,071)</b>	<b>\$ (33,071)</b>
3100	BEGINNING FUND BALANCE, 9/1	41,139,503	41,139,503	34,839,503	
<b>3100</b>	<b>ENDING FUND BALANCE, 8/31</b>	<b><u>\$ 37,139,503</u></b>	<b><u>\$ 34,839,503</u></b>	<b><u>\$ 28,506,432</u></b>	
<b>3100</b>	<b>ENDING FUND BALANCE, 6/30</b>			<b><u><u>38,506,432</u></u></b> **	

\* Senate Bill 622 Requirement  
Statutorily Required Public Notice      \$      20,000      \$      20,000      \$      20,000

\*\* Change in fiscal year beginning July 1, 2026; ending fund balance as of June 30, 2026

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

		<b>2024-2025 ORIGINAL BUDGET</b>	<b>2024-2025 AMENDED BUDGET</b>	<b>2025-2026 PROJECTED BUDGET</b>	<b>Percent of Total</b>	<b>Dollar Change</b>
<b>LOCAL &amp; OTHER SOURCES-</b>						
5711	LOCAL TAXES, CURRENT YEAR	\$ 140,500,000	\$ 138,800,000	\$ 126,225,000	86.43%	\$ (12,575,000)
571X	OTHER LOCAL TAXES	1,050,000	1,050,000	1,050,000	0.72%	-
5739	FEES, DUES, ETC.	175,000	175,000	175,000	0.12%	-
5742	EARNINGS ON INVESTMENTS	5,000,000	5,000,000	5,000,000	3.42%	-
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
	<b>Total Local &amp; Other Sources</b>	<b>\$ 148,150,000</b>	<b>\$ 146,450,000</b>	<b>\$ 133,888,000</b>	<b>91.67%</b>	<b>\$ (12,562,000)</b>
<b>STATE SOURCES-</b>						
5811	AVAILABLE SCHOOL FUND	\$ 6,294,694	\$ 6,844,694	\$ 4,106,730	2.81%	\$ (2,737,964)
5812	STATE FOUNDATION FUND	1,909,296	1,909,296	1,920,810	1.32%	11,514
5829	MISCELLANEOUS STATE	-	-	-	0.00%	-
5831	TRS ON-BEHALF	5,922,774	5,922,774	5,972,774	4.09%	50,000
	<b>Total State Sources</b>	<b>\$ 14,126,764</b>	<b>\$ 14,676,764</b>	<b>\$ 12,000,314</b>	<b>8.22%</b>	<b>\$ (2,676,450)</b>
<b>FEDERAL SOURCES-</b>						
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%	\$ -
	<b>Total Federal Sources</b>	<b>\$ 158,500</b>	<b>\$ 158,500</b>	<b>\$ 158,500</b>	<b>0.11%</b>	<b>\$ -</b>
<b>TOTAL REVENUE-ALL SOURCES</b>		<b>\$ 162,435,264</b>	<b>\$ 161,285,264</b>	<b>\$ 146,046,814</b>	<b>100.00%</b>	<b>\$ (15,238,450)</b>

**LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF BUDGET BY PAYROLL COSTS  
GENERAL FUND**

	<b>2024-2025 ORIGINAL BUDGET</b>	<b>2024-2025 AMENDED BUDGET</b>	<b>2025-2026 PROJECTED BUDGET</b>	<b>DOLLAR DIFFERENCE</b>	<b>PERCENT DIFFERENCE</b>
6112 - SUBSTITUTE TEACHERS	\$ 948,000	\$ 944,150	\$ 940,000	(4,150)	-0.4%
6114 - SUMMER SCHOOL	50,000	50,000	50,000	-	0.0%
6116 - ESY PROGRAM AREAS	170,000	170,000	170,000	-	0.0%
6117 - SUPPLEMENTAL/COMMUNITY PROG.	217,975	143,375	176,100	32,725	18.6%
6118 - STIPENDS	1,167,312	1,147,312	1,147,312	-	0.0%
6119 - PROFESSIONAL SALARIES	61,601,393	61,099,567	61,885,328	785,761	1.3%
6121 - OVERTIME PAY	141,000	141,000	141,000	-	0.0%
6125 - INCENTIVE COMPENSATION	40,000	40,000	40,000	-	0.0%
6126 - PART-TIME	13,871,454	13,993,454	14,069,118	75,664	0.5%
6129 - CLERICAL & ANCILLARY	18,000	18,000	18,000	-	0.0%
6134 - DETENTION HALL	4,800	4,800	4,800	-	0.0%
6139 - TRAVEL ALLOWANCE	1,125,370	1,125,370	1,125,370	-	0.0%
6141 - SOCIAL SECURITY	6,004,692	6,004,692	6,004,692	-	0.0%
6142 - GROUP HEALTH	0	0	0	-	0.0%
6144 - TRS ON-BEHALF PAYMENTS	5,922,774	5,922,774	5,972,774	50,000	0.8%
6145 - UNEMPLOYMENT COMPENSATION	56,000	56,000	56,000	-	0.0%
6146 - TRS MATCHING	2,995,190	2,983,615	2,983,615	-	0.0%
6148 - VACATION LEAVE PAY	50,000	50,000	50,000	-	0.0%
6149 - OTHER BENEFITS	0	0	0	-	0.0%
<b>TOTAL 6100</b>	<b>\$ 94,383,960</b>	<b>\$ 93,894,109</b>	<b>\$ 94,834,109</b>	<b>\$ 940,000</b>	<b>1.0%</b>

**Lake Travis Independent School District  
Summary of Significant Budget Changes by Object Code  
General Fund**

	<b>2025-2026 Projected Budget Changes</b>	
<b>Salaries:</b>		
New Salary Increase-Estimated at 1.25%	\$ 890,000	
New Gen. Ed. Instructional Teaching Positions-Growth	\$ -	
New Increase in TRS On-Behalf Payments	\$ 50,000	
New Increase in Substitutes/Stipends/Other Adjustments	\$ -	
<b>Total</b>	<b>\$ 940,000</b>	<b>1.0%</b>
<b>Contracted Services:</b>		
Decrease in Recapture Payments	\$ (16,582,870)	
Contracted Services-Appraisal District & Tax Office	\$ 50,000	
Contracted Services-Technology	\$ 75,000	
Contracted Services-Special Services	\$ 110,000	
Contracted Services-Maintenance Department	\$ 228,441	
Contracted Services-Custodial Contract	\$ 120,000	
<b>Total</b>	<b>\$ (15,999,429)</b>	<b>-32.4%</b>
<b>Supplies:</b>		
Supplies - Special Services	\$ 25,000	
Supplies - Transportation	\$ 75,000	
Supplies-Curriculum & Instruction	\$ 25,000	
Supplies-General Administration	\$ 35,000	
Supplies-Maintenance Department	\$ 85,000	
<b>Total</b>	<b>\$ 245,000</b>	<b>4.7%</b>
<b>Other Operating:</b>		
District Property/Liability Insurance	\$ 152,000	
Staff Development - Technology	\$ 18,000	
Transfers - Special Services Shared Agreement	\$ 50,000	
<b>Total</b>	<b>\$ 220,000</b>	<b>7.5%</b>
<b>Total Changes</b>	<b>\$ (14,594,429)</b>	<b>-9.6%</b>

**Lake Travis ISD**

**Five Year Budget Model: 2024-2025 thru 2028-2029**

**Basic Assumptions (BA=\$6,380 proposed HB 2)**

**April 2, 2025**

	(Budget Model-Yr. 1)	(Budget Model-Yr. 2)	(Budget Model-Yr. 3)	(Budget Model-Yr. 4)	(Budget Model-Yr. 5)
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Change in Student Enrollment	-263	0	110	111	112
Student Enrollment (October PEIMS/Moderate Projection)	11,010	11,010	11,120	11,231	11,343
Percent Change in Student Enrollment	-2.33%	0.00%	1.00%	1.00%	1.00%
Weighted ADA (WADA)	12,730.266	12,668.547	12,811.031	12,935.839	13,059.521
Percent Change in Taxable Property Value	5.36%	-5.50%	2.00%	5.00%	5.00%
Net Freeze Unadjusted Taxable Property Value	20,524,317,506	19,395,480,043	19,783,389,644	20,772,559,126	21,811,187,083
Tax Collection Rate	98.50%	98.50%	98.50%	98.50%	98.50%
Total Tax Rate	1.0656	1.0398	1.025	1.0102	0.9958
State Equalization Payments (Recapture)	50,611,945	34,029,075	32,729,319	34,000,075	35,634,859
Local Optional Homestead Exemption (LOHE) Value	3,317,383,455	3,134,927,365	3,197,625,912	3,357,507,208	3,525,382,568
LTISD Local Tax Relief due to 20% LOHE	35,350,038	32,596,975	32,775,666	33,917,538	35,105,760
Revenues	161,285,264	146,046,814	145,977,906	149,601,035	153,545,933
Appropriations	167,585,264	152,379,885	152,603,796	156,363,510	160,352,567
<b>Change In Fund Balance</b>	<b>-6,300,000</b>	<b>-6,333,071</b>	<b>-6,625,890</b>	<b>-6,762,475</b>	<b>-6,806,634</b>
Beginning Fund Balance	41,139,500	34,839,500	38,506,429	31,880,539	25,118,064
<b>Ending Fund Balance</b>	<b>34,839,500</b>	<b>38,506,429</b>	<b>31,880,539</b>	<b>25,118,064</b>	<b>18,311,430</b>
Minimum Fund Balance (TEA/Rating Agencies)	29,243,330	29,587,703	29,968,619	30,590,859	31,179,427
<b>Assumptions-</b>					
Salaries for New Postions-Growth	891,500	0	325,000	327,955	330,909
Salary Increases (3%-2023/24, 1%-2024/25, 1.25%-2025/26)	706,000	890,000	715,000	725,000	735,000
Salaries & Benefits - New Campus	0	0	200,000	1,000,000	1,000,000
TRS On-Behalf Payments	209,408	50,000	50,000	50,000	50,000
Payroll Efficiencies	-702,137	0	0	0	0
Substitutes/Stipends/Other Adjustments	50,000	0	0	0	0
<b>Estimated Change in Salaries</b>	<b>1,154,771</b>	<b>940,000</b>	<b>1,290,000</b>	<b>2,102,955</b>	<b>2,115,909</b>
Change in Non-Payroll Operating Costs-Growth	110,238	1,048,441	233,667	236,004	238,364
Change in Recapture Costs	7,406,717	-16,582,870	-1,299,756	1,270,756	1,634,784
Change in Start-Up/Incremental Costs of New Campuses	0	0	0	150,000	0
<b>Total Assumptions Included in Budget Model</b>	<b>8,671,726</b>	<b>-14,594,429</b>	<b>223,911</b>	<b>3,759,714</b>	<b>3,989,057</b>
Adjusted Basic Allotment	6,160	6,380	6,380	6,380	6,380
State & Net Local Revenue per Student	10,052	10,174	10,184	10,293	10,395
Net Local Expenditure per Student	10,624	10,749	10,780	10,895	10,995

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- Change in fiscal year beginning 7/1/2026; 2025-26 reflects a 10-month expenditure budget ending 6/30/2026

**Lake Travis ISD**

**Five Year Budget Model: 2024-2025 thru 2028-2029**

**Basic Assumptions (BA=\$6,380 proposed HB 2)**

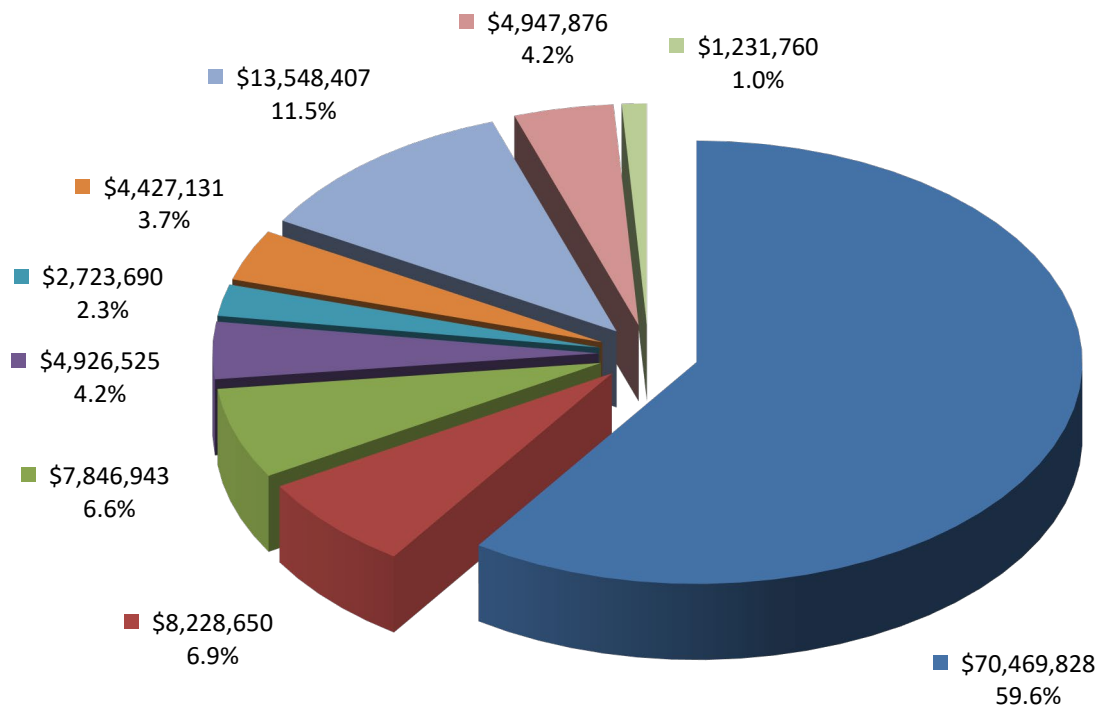
**April 2, 2025**

	(Budget Model-Yr. 1)	(Budget Model-Yr. 2)	(Budget Model-Yr. 3)	(Budget Model-Yr. 4)	(Budget Model-Yr. 5)
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
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Student Enrollment (October PEIMS/Moderate Projection)	11,010	11,010	11,120	11,231	11,343
Percent Change in Student Enrollment	-2.33%	0.00%	1.00%	1.00%	1.00%
Weighted ADA (WADA)	12,730.266	12,668.547	12,811.031	12,935.839	13,059.521
Percent Change in Taxable Property Value	5.20%	0.00%	2.00%	5.00%	5.00%
Net Freeze Unadjusted Taxable Property Value	20,524,317,506	20,524,317,506	20,934,803,856	21,981,544,049	23,080,621,251
Tax Collection Rate	98.50%	98.50%	98.50%	98.50%	98.50%
Total Tax Rate	1.0656	1.0398	1.025	1.0102	0.9958
State Equalization Payments (Recapture)	50,611,945	40,512,891	39,180,865	40,606,298	42,396,710
Local Optional Homestead Exemption (LOHE) Value	3,317,383,455	3,317,383,455	3,383,731,124	3,552,917,680	3,730,563,564
LTISD Local Tax Relief due to 20% LOHE	35,350,038	34,494,153	34,683,244	35,891,574	37,148,952
Revenues	161,285,264	153,441,459	153,360,178	157,183,972	161,346,963
Appropriations	167,585,264	158,863,701	159,055,342	162,969,733	167,114,418
<b>Change In Fund Balance</b>	<b>-6,300,000</b>	<b>-5,422,242</b>	<b>-5,695,164</b>	<b>-5,785,761</b>	<b>-5,767,455</b>
Beginning Fund Balance	41,139,500	34,839,500	39,417,258	33,722,094	27,936,333
<b>Ending Fund Balance</b>	<b>34,839,500</b>	<b>39,417,258</b>	<b>33,722,094</b>	<b>27,936,333</b>	<b>22,168,878</b>
Minimum Fund Balance (TEA/Rating Agencies)	29,243,330	29,587,703	29,968,619	30,590,859	31,179,427
<b>Assumptions-</b>					
Salaries for New Postions-Growth	891,500	0	325,000	327,955	330,909
Salary Increases (3%-2023/24, 1%-2024/25, 1.25%-2025/26)	706,000	890,000	715,000	725,000	735,000
Salaries & Benefits - New Campus	0	0	200,000	1,000,000	1,000,000
TRS On-Behalf Payments	209,408	50,000	50,000	50,000	50,000
Payroll Efficiencies	-702,137	0	0	0	0
Substitutes/Stipends/Other Adjustments	50,000	0	0	0	0
<b>Estimated Change in Salaries</b>	<b>1,154,771</b>	<b>940,000</b>	<b>1,290,000</b>	<b>2,102,955</b>	<b>2,115,909</b>
Change in Non-Payroll Operating Costs-Growth	110,238	1,048,441	233,667	236,004	238,364
Change in Recapture Costs	7,406,717	-10,099,054	-1,332,026	1,425,433	1,790,412
Change in Start-Up/Incremental Costs of New Campuses	0	0	0	150,000	0
<b>Total Assumptions Included in Budget Model</b>	<b>8,671,726</b>	<b>-8,110,613</b>	<b>191,641</b>	<b>3,914,391</b>	<b>4,144,685</b>
Adjusted Basic Allotment	6,160	6,380	6,380	6,380	6,380
State & Net Local Revenue per Student	10,052	10,257	10,268	10,380	10,487
Net Local Expenditure per Student	10,624	10,749	10,780	10,895	10,995
<i>- Change in fiscal year beginning 7/1/2026; 2025-26 reflects a 10-month expenditure budget ending 6/30/2026</i>					

12

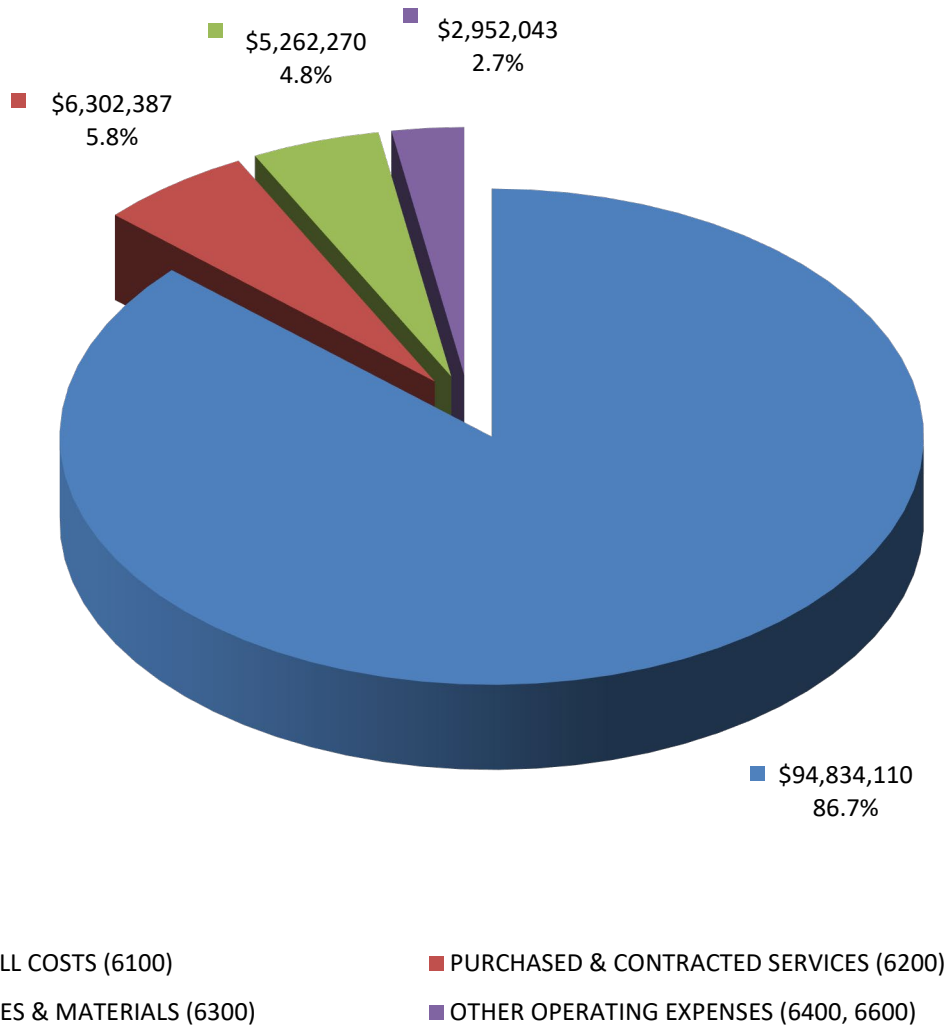
<b>Lake Travis ISD</b>				
<b>Four Year Budget Model: 2024-2025 thru 2027-2028</b>				
<b>Basic Assumptions (BA=\$6,160)</b>				
<b>April 2, 2025</b>				
	<b>(Budget Model-Yr. 1)</b>	<b>(Budget Model-Yr. 2)</b>	<b>(Budget Model-Yr. 3)</b>	<b>(Budget Model-Yr. 4)</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Change in Student Enrollment	-263	35	110	178
Student Enrollment (October PEIMS/Moderate Projection)	11,010	11,045	11,155	11,333
Percent Change in Student Enrollment	-2.33%	0.32%	1.00%	1.60%
Weighted ADA (WADA)	12,769.998	12,762.483	12,865.583	13,034.854
Percent Change in Taxable Property Value	5.38%	-5.50%	2.00%	5.00%
Net Freeze Unadjusted Taxable Property Value	20,559,033,407	19,428,286,570	19,816,852,301	20,807,694,916
Tax Collection Rate	98.50%	98.50%	98.50%	98.50%
Total Tax Rate	1.0656	1.0398	1.025	1.0102
State Equalization Payments (Recapture)	50,611,945	36,771,622	35,619,245	36,662,018
Local Optional Homestead Exemption (LOHE) Value	3,317,383,455	3,134,927,365	3,197,625,912	3,357,507,208
LTISD Local Tax Relief due to 20% LOHE	35,350,038	32,596,975	32,775,666	33,917,538
Revenues	161,285,264	146,277,142	146,159,835	149,801,976
Appropriations	167,585,264	153,744,941	152,842,564	155,035,337
<b>Change In Fund Balance</b>	<b>-6,300,000</b>	<b>-7,467,799</b>	<b>-6,682,729</b>	<b>-5,233,361</b>
Beginning Fund Balance	41,139,500	34,839,500	37,371,701	30,688,972
<b>Ending Fund Balance</b>	<b>34,839,500</b>	<b>37,371,701</b>	<b>30,688,972</b>	<b>25,455,611</b>
Minimum Fund Balance (TEA/Rating Agencies)	29,243,330	29,243,330	29,305,830	29,593,330
<b>Assumptions-</b>				
Salaries for New Postions-Growth	891,500	0	0	0
Salary Increases (3%-2023/24, 1%-2024/25, 0%-2025/26)	706,000	0	0	0
Salaries & Benefits - New Campus	0	0	200,000	1,000,000
TRS On-Behalf Payments	209,408	0	0	50,000
Payroll Efficiencies	-702,137	0	0	0
Substitutes/Stipends/Other Adjustments	50,000	0	0	0
<b>Estimated Change in Salaries</b>	<b>1,154,771</b>	<b>0</b>	<b>200,000</b>	<b>1,050,000</b>
Change in Non-Payroll Operating Costs-Growth	110,238	0	0	0
Change in Recapture Costs	7,406,717	-13,840,323	-1,152,377	1,042,773
Change in Start-Up/Incremental Costs of New Campuses	0	0	50,000	100,000
<b>Total Assumptions Included in Budget Model</b>	<b>8,671,726</b>	<b>-13,840,323</b>	<b>-902,377</b>	<b>2,192,773</b>
Adjusted Basic Allotment	6,160	6,160	6,160	6,160
State & Net Local Revenue per Student	10,052	9,914	9,910	9,983
Net Local Expenditure per Student	10,624	10,591	10,509	10,445
<i>- Change in fiscal year beginning 7/1/2026; 2025-26 reflects a 10-month expenditure budget ending 6/30/2026</i>				

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

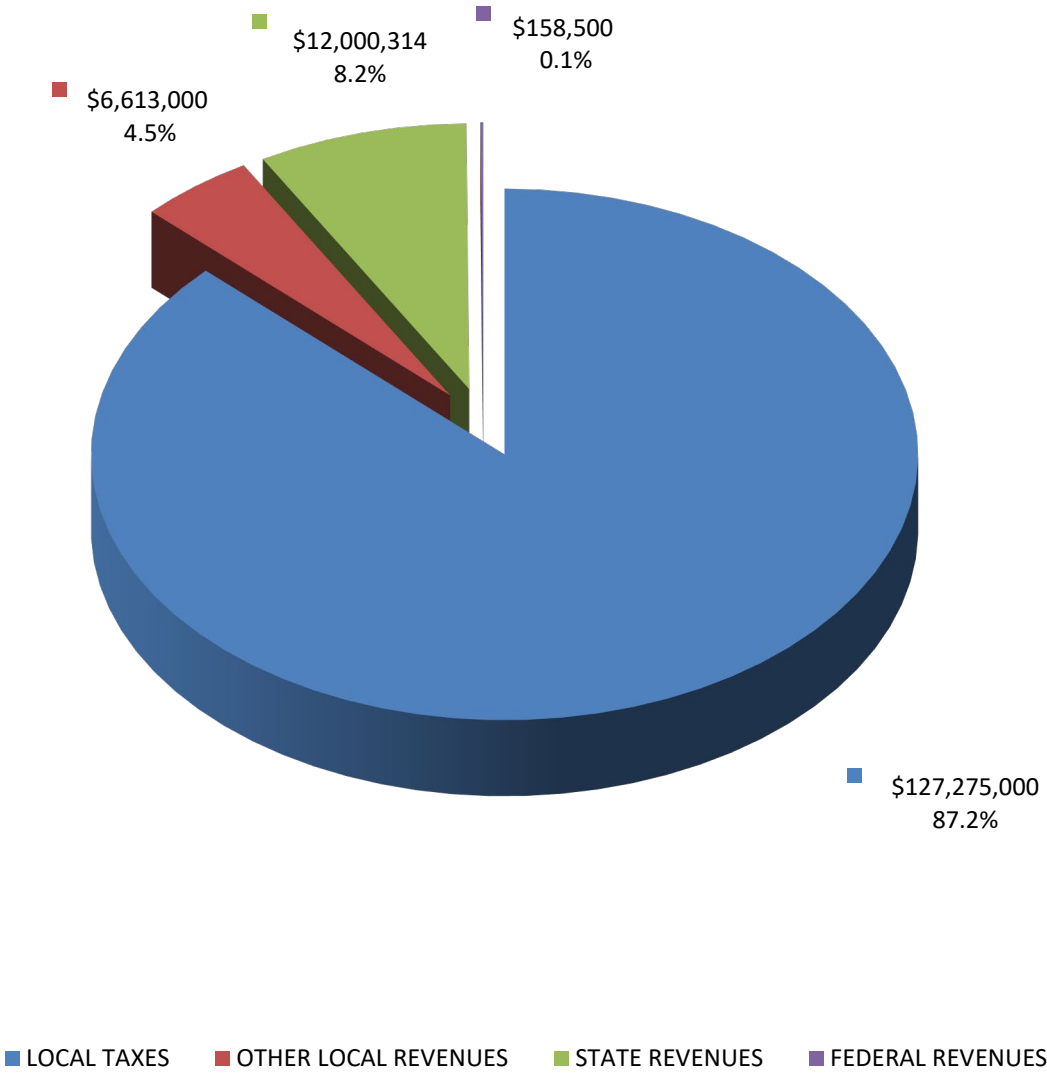


- INSTRUCTION (11, 12, 13)
- INSTRUCTIONAL & SCHOOL LEADERSHIP (21, 23)
- STUDENT SERVICES (31, 32, 33, 35, 61)
- TRANSPORTATION (34)
- CO-CURRICULAR (ATHLETICS & FINE ARTS) (36)
- GENERAL ADMINISTRATION (41)
- PLANT & MAINTENANCE (51, 71, 81)
- SUPPORT SERVICES-NON STUDENTS (52, 53)
- OTHER GOVERNMENTAL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

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



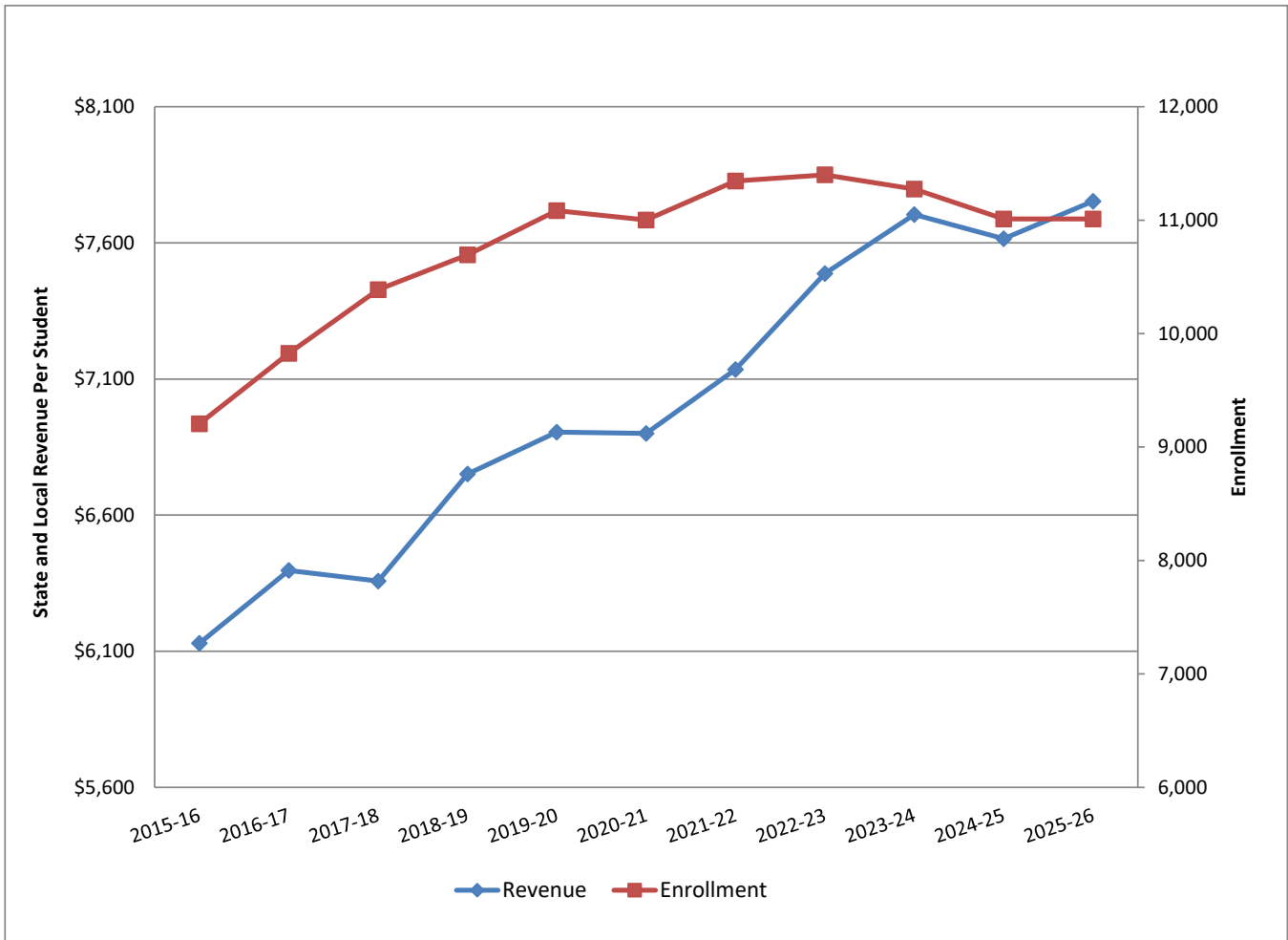
**Lake Travis Independent School District  
General Fund Revenue  
2025-2026 Budget**



**LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT  
ANALYSIS OF STATE & LOCAL TAX REVENUES  
GENERAL FUND**

	2025-26 Projected Budget	2024-25 Amended Budget	2023-24 Final Budget	2022-23 Final Budget	2021-22 Final Budget	2020-21 Final Budget	2019-20 Final Budget	2018-19 Final Budget	2017-18 Final Budget	2016-17 Final Budget	2015-16 Final Budget
<b>STATE REVENUES-</b>											
High School Allotment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 829,424	\$ 789,194	\$ 730,263	\$ 711,947
Staff Allotment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,438	\$ 105,428	\$ 167,971	\$ 165,660
Rider 71-TRS Employer Contribution Assist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add'l State for Homestead Exemption (ASAHE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,385	\$ 54,136
New Instructional Facilities Allotment (NIFA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tier II State Aid (Golden Pennies Equalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392,477	\$ 336,947	\$ -	\$ -
Add'l State for Tax Reduction (ASATR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,753,588
<b>FOUNDATION SCHOOL FUND</b>	\$ 1,920,810	\$ 2,226,433	\$ 1,671,176	\$ 686,760	\$ (283,967)	\$ 165,685	\$ -	\$ 1,548,316	\$ 1,231,569	\$ 923,619	\$ 2,685,331
<b>AVAILABLE SCHOOL FUND</b>	\$ 4,106,730	\$ 6,527,557	\$ 4,474,934	\$ 6,603,106	\$ 5,953,712	\$ 5,088,642	\$ 3,233,468	\$ 4,768,467	\$ 1,923,695	\$ 3,425,610	\$ 1,478,072
<b>TOTAL STATE REVENUES</b>	<b>\$ 6,027,540</b>	<b>\$ 8,753,990</b>	<b>\$ 6,146,110</b>	<b>\$ 7,289,866</b>	<b>\$ 5,669,745</b>	<b>\$ 5,254,327</b>	<b>\$ 3,233,468</b>	<b>\$ 6,316,783</b>	<b>\$ 3,155,264</b>	<b>\$ 4,349,229</b>	<b>\$ 4,163,403</b>
<b>LOCAL REVENUES-</b>											
Local Taxes up to the Compressed Rate	\$ 112,048,389	\$ 123,755,968	\$ 121,535,674	\$ 145,242,174	\$ 119,963,192	\$ 120,128,969	\$ 116,527,094	\$ 116,287,720	\$ 105,120,151	\$ 96,615,237	\$ 86,732,475
Local Taxes-Unrecaptured ("Golden")	\$ 14,176,611	\$ 15,044,032	\$ 14,585,739	\$ 14,441,181	\$ 11,666,734	\$ 7,865,275	\$ 7,517,877	\$ 6,977,263	\$ 6,307,209	\$ 3,864,609	\$ 3,469,299
State Recapture	\$ (34,029,075)	\$ (50,611,945)	\$ (43,205,228)	\$ (70,707,308)	\$ (45,491,491)	\$ (45,815,978)	\$ (40,679,288)	\$ (50,194,833)	\$ (42,936,945)	\$ (36,302,954)	\$ (32,951,742)
<b>TOTAL NET LOCAL TAXES</b>	<b>\$ 92,195,925</b>	<b>\$ 88,188,055</b>	<b>\$ 92,916,185</b>	<b>\$ 88,976,047</b>	<b>\$ 86,138,435</b>	<b>\$ 82,178,266</b>	<b>\$ 83,365,683</b>	<b>\$ 73,070,150</b>	<b>\$ 68,490,415</b>	<b>\$ 64,176,892</b>	<b>\$ 57,250,032</b>
<b>TOTAL STATE &amp; LOCAL TAXES</b>	<b>\$ 98,223,465</b>	<b>\$ 96,942,045</b>	<b>\$ 99,062,295</b>	<b>\$ 96,265,913</b>	<b>\$ 91,808,180</b>	<b>\$ 87,432,593</b>	<b>\$ 86,599,151</b>	<b>\$ 79,386,933</b>	<b>\$ 71,645,679</b>	<b>\$ 68,526,121</b>	<b>\$ 61,413,435</b>
Weighted Average Daily Attendance	12,668.547	12,730.266	12,858.974	12,857.243	12,868.086	12,671.947	12,541.329	11,759.914	11,269.250	10,712.818	10,019.802
Student Enrollment (PEIMS Snapshot)	11,010	11,010	11,273	11,399	11,345	11,001	11,084	10,695	10,387	9,825	9,205
<b>State &amp; Local per Weighted Student</b>	<b>\$ 7,753</b>	<b>\$ 7,615</b>	<b>\$ 7,704</b>	<b>\$ 7,487</b>	<b>\$ 7,135</b>	<b>\$ 6,900</b>	<b>\$ 6,905</b>	<b>\$ 6,751</b>	<b>\$ 6,358</b>	<b>\$ 6,397</b>	<b>\$ 6,129</b>

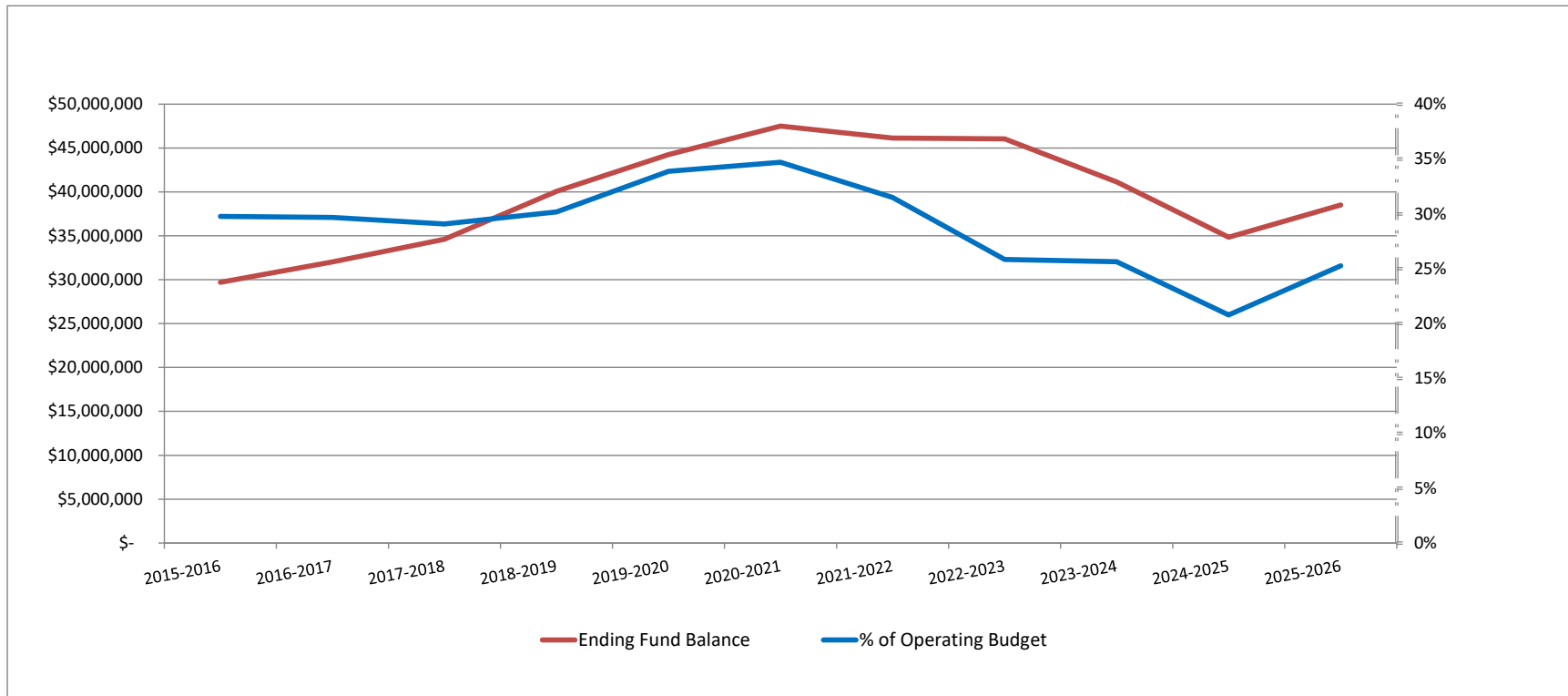
## Lake Travis Independent School District Revenue vs. Enrollment



**LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT  
ANALYSIS OF EXCESS REVENUE  
GENERAL FUND**

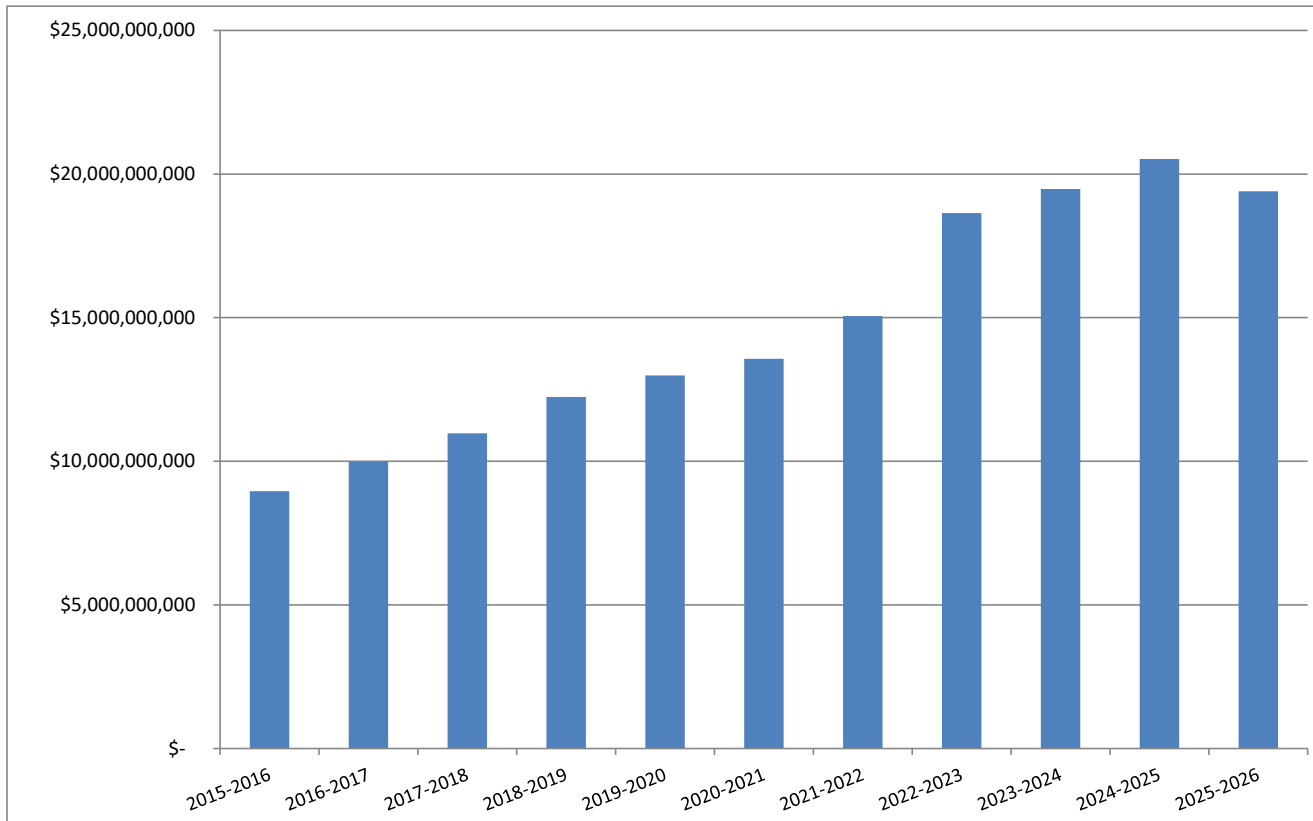
	<b>2024-2025 ORIGINAL BUDGET</b>	<b>2024-2025 AMENDED BUDGET</b>	<b>2025-2026 PROJECTED BUDGET</b>
<b>Data Elements</b>			
1 Compressed M&O Collections	\$ 124,529,886	\$ 123,766,592	\$ 112,225,809
2 Tier II Level One M&O Collections	15,457,550	15,045,324	14,199,059
3 Tier II Level Two M&O Collections	-	-	-
4 Total M&O Collections (Line 1 + Line 2 +Line 3)	\$ 139,987,436	\$ 138,811,916	\$ 126,424,868
<b>Local Revenue in Excess of Entitlements (Tier I)</b>			
5 Total Tier I Entitlement	\$ 80,659,278	\$ 79,301,869	\$ 82,002,426
6 ASF Allotment	6,294,694	6,527,557	4,106,730
7 Total Tier I Entitlement - ASF	74,364,584	72,774,312	77,895,696
8 Local Fund Assignment (LFA)	\$ 141,854,006	\$ 141,223,109	\$ 128,223,867
9 Excess Local Revenue (Tier I) = Line 8 - (Line 5 - Line 6)	\$ 67,489,422	\$ 68,448,796	\$ 50,328,171
<b>Excess Local Revenue After Adjustments for Collections</b>			
Does the district retain local collections after recapture to fund its entitlements			
10 (Line 1 - Line 9 - (Line 5 - Line 6)); if greater than zero, than zero	\$ (17,324,120)	\$ (17,456,516)	\$ (15,998,058)
11 Excess Local Revenue After Adjustment for Collections = Max ((Line 9 + Line 10),0)	\$ 50,165,302	\$ 50,992,280	\$ 34,330,113
<b>Local Revenue in Excess of Entitlement (Tier II)</b>			
12 Total Tier II Level Two Entitlement	\$ -	\$ -	\$ -
13 Local Share of Tier II Level Two Entitlement	\$ -	\$ -	\$ -
14 Excess Local Revenue (Tier II) = Line 13 - Line 12	\$ -	\$ -	\$ -
<b>Total Excess Local Revenue and Final Recapture Cost</b>			
15 Total Excess Local Revenue = Line 11 + Line 14	\$ 50,165,302	\$ 50,992,280	\$ 34,330,113
16 Total CAD Cost	\$ 1,055,815	\$ 1,035,353	\$ 1,108,608
17 Percentage of Total Collections Recaptured = Line 15 / Line 4	<b>35.84%</b>	<b>36.73%</b>	<b>27.15%</b>
18 CAD Cost Credit (Line 16 x Line 17)	\$ 378,357	\$ 380,335	\$ 301,038
19 Final Discounted Cost = Line 15 - Line 18	<b>\$ 49,786,945</b>	<b>\$ 50,611,945</b>	<b>\$ 34,029,075</b>

## Lake Travis Independent School District Analysis of Fund Balance



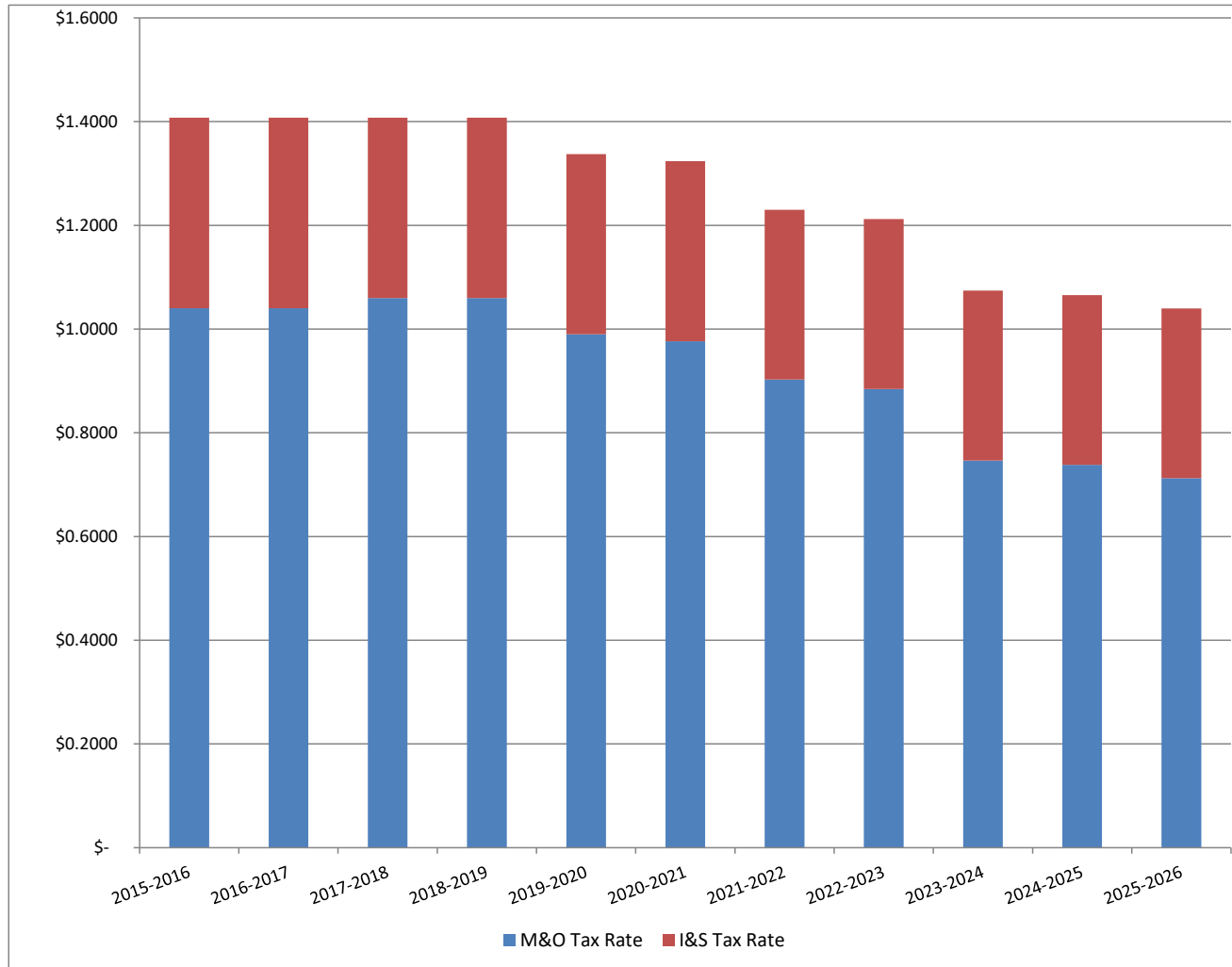
<u>Year</u>	<u>Change in Fund Balance</u>	<u>Ending Fund Balance</u>	<u>% of Operating Budget</u>	<u>% W/O Recapture</u>
2015-2016	\$ (750,378)	\$ 29,704,752	29.8%	44.5%
2016-2017	\$ 2,312,082	\$ 32,016,834	29.7%	45.1%
2017-2018	\$ 2,594,270	\$ 34,611,104	29.1%	45.8%
2018-2019	\$ 5,454,949	\$ 40,066,053	30.2%	48.7%
2019-2020	\$ 4,198,419	\$ 44,264,472	33.9%	49.3%
2020-2021	\$ 3,237,366	\$ 47,501,838	34.7%	52.2%
2021-2022	\$ (1,357,088)	\$ 46,144,750	31.5%	45.7%
2022-2023	\$ (108,483)	\$ 46,036,267	25.8%	42.9%
2023-2024	\$ (4,896,767)	\$ 41,139,500	25.6%	35.1%
2024-2025	\$ (6,300,000)	\$ 34,839,500	20.8%	29.8%
2025-2026	\$ (6,333,071)	\$ 38,506,429 *	25.3%	32.5%

## 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	\$ 20,524,317,506	5.36%	\$ 203,092,175
2025-2026	\$ 19,395,480,043	-5.50%	\$ 187,066,303

## 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	\$ 0.7123	\$ 0.3275	\$ 1.0398

## 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
<b>ELEMENTARY TOTAL</b>	<b>4,303</b>	<b>4,554</b>	<b>4,740</b>	<b>4,847</b>	<b>4,957</b>	<b>4,732</b>	<b>5,013</b>	<b>5,090</b>	<b>4,998</b>	<b>4,805</b>	<b>4,798</b>
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
<b>MIDDLE SCHOOL TOTAL</b>	<b>2,205</b>	<b>2,443</b>	<b>2,590</b>	<b>2,679</b>	<b>2,726</b>	<b>2,710</b>	<b>2,666</b>	<b>2,608</b>	<b>2,597</b>	<b>2,635</b>	<b>2,691</b>
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
<b>HIGH SCHOOL TOTAL</b>	<b>2,697</b>	<b>2,828</b>	<b>3,080</b>	<b>3,212</b>	<b>3,401</b>	<b>3,559</b>	<b>3,666</b>	<b>3,701</b>	<b>3,678</b>	<b>3,570</b>	<b>3,521</b>
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%
<b>TOTAL ENROLLMENT</b>	<b>9,205</b>	<b>9,825</b>	<b>10,410</b>	<b>10,738</b>	<b>11,084</b>	<b>11,001</b>	<b>11,345</b>	<b>11,399</b>	<b>11,273</b>	<b>11,010</b>	<b>11,010</b>
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%

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**Lake Travis Independent School District  
2025-26 Budget Reductions  
General Fund**

<b>Tier 1 Budget Reductions - Focused on maintaining staff and student support positions</b>	
Hiring freeze (evaluate all open positions)	\$ -
Eliminate PLC periods for non-core, non-testing subjects at MS/HS	\$ (800,000)
Increase athletic coaches academic sections	\$ -
Monitor positions - allowed 2 per campus	\$ (350,000)
No annual substitutes	\$ (840,000)
Fine Arts specials aides at ES based on campus enrollment	\$ (420,000)
Reduce campus and department non-payroll budgets by 10%	\$ (1,500,000)
Eliminate PK Instructional Coach (vacant)	\$ (80,000)
Reduce staff travel budgets by 50% - attend webinars/local events and no overnight travel	\$ (200,000)
Eliminate payout of flex time over 30 days accrued	\$ (70,000)
Pause payout of compensation time over 60 hours accrued	\$ (200,000)
Pause Employee Referral Program	\$ (80,000)
Pause Summer Leadership Academy (previously funded by ESSER)	\$ -
Charge tuition for OnRamps courses (previously funded by IMA)	\$ -
<b>Total</b>	<b>\$ (4,540,000)</b>

<b>Tier 2 Budget Reductions - Increased class sizes, shared instructional support positions among campuses</b>	
Total from Tier 1	\$ (4,540,000)
Eliminate HS block schedule, move to 7 period traditional schedule	\$ -
Eliminate MS PLC periods - 17 FTE	\$ (1,105,000)
Eliminate MS/HS PLC periods - \$2.4 million (keep HS block schedule)	\$ (1,600,000)
Eliminate PE aides at ES	\$ (245,000)
Reduce 1 AP through attrition (staffing study)	\$ (85,000)
Reduce social workers (keep 2 HS, 1 MS, 1 ES) - 2 vacant positions switch to counselors	\$ (140,000)
Restructure Instructional Coach positions to a shared model (16 FTEs)	\$ (600,000)
Reduce 7 Level 2 Para positions based on realignment of special services programs	\$ (245,000)
Increase class sizes grades 3-12 (K-1st 22:1, 2nd-4th 23:1, 5th no cap)	\$ -
Evaluate student programs for utilization	\$ -
<b>Total</b>	<b>\$ (8,560,000)</b>

<b>Tier 3 Budget Reductions - Reducing positions district-wide</b>	
Total from Tier 1 & Tier 2	\$ (8,560,000)
Eliminate TOSA positions (8 FTEs)	\$ (600,000)
Reduce admin positions (\$90,000 per FTE)	
Reduce teacher positions (\$65,000 per FTE)	
Reduce paraprofessional positions (\$30,000 per FTE)	
Reduce clerical positions (\$50,000 per FTE)	
Reduce instructional support positions (\$70,000 per FTE)	
<b>Total</b>	<b>\$ (9,160,000)</b>



# Lake Travis ISD

## Staffing Review

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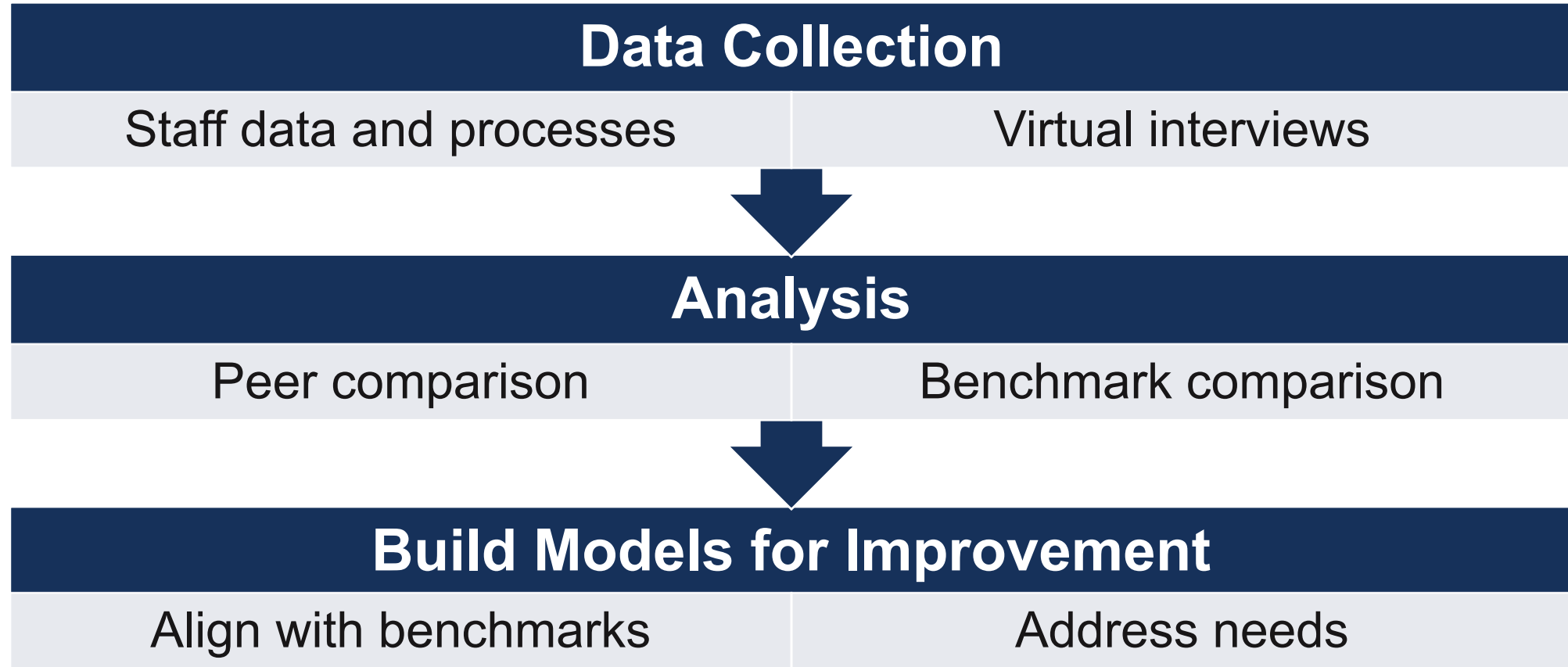
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Susan Fambrough, LTISD Assistant Superintendent of Human Resources

April 2, 2025

# TASB staffing review process

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# Benchmarking

# Benchmarking

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- Why benchmark?
- What benchmarks were used in this analysis?

# District Details

# Lake Travis ISD student enrollment

Category	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	5 year % change
Student Enrollment	11,057	10,970	10,953	11,358	11,230	1.5%
Special Education Enrollment	1,037	1,111	1,164	1,309	1,502	44.84%
Percentage Identified as Special Education	9.6%	10.1%	10.6%	11.5%	13.4%	

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- This school year: 11,010 students
- 2025-26 projection: 11,010 students
- Aging students up a grade and calculating a zero percent change in student enrollment

# State peer districts

	District	ESC Region	Total Personnel	Total Enrollment	Economically Disadvantaged	Limited English Proficient	Special Education	Bilingual Education	ESL Education
1	Belton ISD	12	2,103	13,808	41.7%	7.3%	18.3%	2.9%	3.3%
2	Canyon ISD	16	1,456	11,378	39.6%	3.9%	14.0%	0.0%	1.3%
3	Coppell ISD	10	1,590	13,414	9.9%	20.4%	10.8%	2.8%	17.8%
4	Deer Park ISD	04	1,953	12,122	48.7%	15.6%	17.1%	7.4%	9.8%
5	Dickinson ISD	04	1,848	12,592	66.5%	20.2%	16.7%	5.9%	8.8%
6	Frenship ISD	17	1,346	11,581	50.2%	5.6%	14.9%	1.0%	4.0%
7	Georgetown ISD	13	1,950	13,472	41.9%	18.2%	17.2%	6.3%	10.9%
8	Grapevine-Colleyville ISD	11	1,861	13,565	27.1%	12.2%	12.4%	3.7%	7.9%
9	Hutto ISD	13	1,399	10,035	43.0%	16.6%	16.3%	7.0%	11.3%
10	Midlothian ISD	10	1,229	11,103	32.3%	5.6%	14.9%	1.2%	4.1%
11	Montgomery ISD	06	1,137	9,794	28.7%	3.6%	13.7%	1.5%	2.3%
12	New Braunfels ISD	20	1,176	9,779	38.6%	9.9%	15.1%	5.9%	5.6%
13	Royse City ISD	10	1,262	9,371	43.5%	16.4%	17.0%	3.6%	11.6%
14	San Angelo ISD	15	1,789	13,180	62.1%	6.8%	13.8%	1.2%	3.8%
14	Waxahachie ISD	10	1,615	11,052	51.2%	9.8%	16.9%	4.6%	5.4%
15	Wichita Falls ISD	09	1,607	12,868	67.5%	12.1%	19.0%	3.9%	7.3%
	<b>Lake Travis ISD</b>	<b>13</b>	<b>1,386</b>	<b>11,272</b>	<b>11.5%</b>	<b>8.5%</b>	<b>13.7%</b>	<b>2.1%</b>	<b>6.3%</b>

\*Data Source: 2023-2024 PEIMS Standard Report

# Local peer districts

	District	ESC Region	Total Personnel	Total Enrollment	Economically Disadvantaged	Limited English Proficient	Special Education	Bilingual Education	ESL Education
1	Dripping Springs ISD	13	1,074	8,538	8.7%	5.5%	14.1%	1.4%	3.6%
2	Eanes ISD	13	1,127	7,738	4.9%	3.5%	12.5%	0.0%	3.1%
	<b>Lake Travis ISD</b>	<b>13</b>	<b>1,386</b>	<b>11,272</b>	<b>11.5%</b>	<b>8.5%</b>	<b>13.7%</b>	<b>2.1%</b>	<b>6.3%</b>

\*Data Source: 2023-2024 PEIMS Standard Report

# Summary of Findings and Options

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# Assistant principal

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- Consider the absorption of two assistant principal positions.
- The benchmark is one assistant principal per 450 students.
- Lake Travis ISD is staffed at one per 479.7 students.
- Lake Travis ISD employs 3.0 campus administrators per 1,000 students compared to the state peer district average of 3.6. The local peer district average is 3.1.
- Eight campuses employ a TOSA providing additional administrative support not included in this ratio.
- The high school employs a testing coordinator and two at risk/504 coordinators not included in the ratio.

# Counselors

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- Consider the addition of four counselor positions.
- The benchmark is one counselor per 350 students.
- Lake Travis ISD is staffed at one per 497.7 students but when other counseling support is included in the ratio it is 380.4.
- Lake Travis ISD employs 2.6 counselors per 1,000 students compared to the state peer district average of 2.4. The local peer district average is 2.8.
- The district employs six other counseling support positions.
- This recommendation could be accomplished by redirecting four of the six social worker positions to school counselor positions.

# Library staff

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- Consider the alternate library staffing model.
- Lake Travis ISD staffs 11 librarians and one library aide for an average of one library staff per 919.4 students.
- The district averages 1.1 positions per 1,000 students compared to the state peer district average of 1.5. The local peer district average is also 1.5.
- The alternate staffing model absorbs four librarians and adds four library aides.
- The high school is staffed with one librarian and one aide. The middle school campuses would be staffed with a librarian. The elementary staffing would be clustered.

# Clinic staff

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- Consider the alternate clinic staffing model.
- Lake Travis ISD staffs 11 RNs and two LVNs for an average of one clinic staff per 919.4 students.
- The district averages 1.2 positions per 1,000 students compared to the state peer district average of 1.7. The local peer district average is 1.2.
- The alternate staffing model absorbs four RNs and adds four LVNs.
- The high school is staffed with one RN and two LVNs. The middle school campuses would be staffed with an RN. The elementary staffing would be clustered with RNs and LVNs.

# Costs/savings

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-2.0	Assistant Principals	\$150,000
4.0	Counselors	\$260,000
-4.0	Social Workers	\$260,000
-4.0	Librarians	\$243,008
-4.0	RNs	\$243,008

# Campus clerical

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- Consider addition of five secondary clerical staff and absorption of two campus clerical staff.
- The secondary benchmark is 5.5 clerical staff per 1,000 students. The elementary benchmark is 4.5 clerical staff per 1,000 students.
- Some adjustments need to be made between secondary campuses.
- The recommendation would place all campuses within 0.5 position of the benchmark.

# Non-campus clerical

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- Consider absorption of seven non-campus clerical positions.
- The benchmark is three positions per 1,000 students.
- Lake Travis ISD employs 39 positions compared to the benchmark of 32 positions.
- An internal analysis of each district department should be conducted to determine areas available for adjustments.

# Costs/savings

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-3.0	Campus Clerical	\$105,000
-7.0	Non-campus clerical	\$297,500
4.0	Library Aides	\$110,000
4.0	LVNs	\$110,000

# Elementary teachers

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- Consider addition of one general education elementary teacher position.
- Elementary classes are currently averaging 20.9 students per class.
- The state average is 18.7 to 20.8 students per class.
- This is based on a 22:1 ratio in grades PreK to 4 and a 25:1 ratio in grade 5.
- Use DOI class size reduction exemption for the bilingual classrooms since they are all within one student of the recommended benchmark.

# Middle school teachers

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- Consider an alternate master schedule and absorption of 13.5 positions through attrition at the middle school campuses.
- The campuses currently offer a 7/5.3 master schedule with 70 percent of teachers receiving a conference and an additional planning period.
- The alternate model removes the additional planning period for non-tested core classes and elective teachers and is calculated on 1:24 ratio, at the high-end of the benchmark range of 22 to 24 students per class.
- The campuses have a current and theoretical class average of 23.2.

# High school teachers

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- Consider an alternate master schedule and absorption of 13.7 positions through attrition at the high school campus.
- The campus currently offer an 8/6.3 master schedule with 70 percent of teachers receiving a conference and an additional planning period.
- The alternate model removes the additional planning period for non-tested core classes and elective teachers and is calculated on 1:25 ratio, at the high-end of the benchmark range of 22 to 25 students per class.
- This recommendation is based on an 8/6.8 master schedule.
- The campus has a current and theoretical class average of 25.5 but core classes are at higher averages due to double blocked athletics.

# Athletic periods

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- Consider adopting the alternate athletic schedule for the middle school campuses.
- The middle school campuses currently have an 18.4 student athlete to coach ratio. The alternate schedule would result in a 19.7 student athlete to coach ratio.
- An opportunity is available to convert four athletic period assignments to academic period assignments.
- The goal is to more closely align the student athlete to coach ratio to the student to teacher ratio at the campus.

# Costs/savings

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1.0	ES Teachers	\$60,752
-13.5	MS Teachers	\$820,152
-13.7	HS Teachers	\$832,302
	Total	\$1,713,206

# Child nutrition

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- Monitor secondary meals per labor hour and efficiency calculation.
- All but one campus exceeds 70 percent MPLH efficiency.
- The secondary campuses have a high A La Carte calculation resulting in MPLH efficiency above 100 percent at three of the four campuses.
- If funds are available, consider adjusting the labor hours upward, particularly at Lake Travis HS.

# Costs/savings

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Total Costs/Savings      -\$2,903,978

# Looking Ahead

# Strategies

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- Recommendations only
- Decisions made by district leaders and the board
- Gradual implementation
- Utilize district and campus staffing plans

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# Questions?

# Lake Travis ISD

## Pay Systems Review

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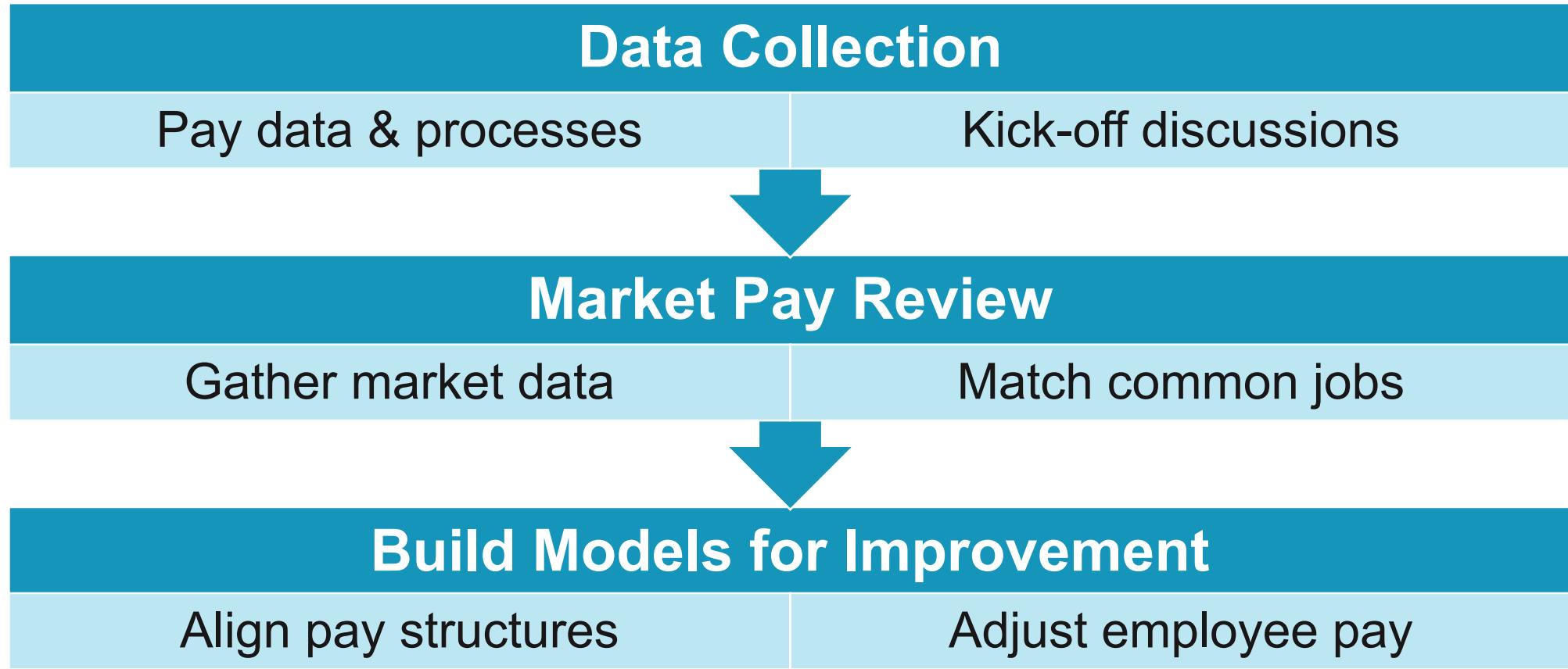
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Susan Fambrough, LTISD Assistant Superintendent of Human Resources

April 2, 2025

# TASB Pay Study Process

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# Pay System Objectives

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- **Recruit Employees**

- Competitive entry rates
- Competitive pay for experienced new hires

- **Pay for Job Value**

- Prevent overpayment or underpayment

- **Retain Employees**

- Advance pay to market rates
- Market-competitive pay increases

- **Control Costs**

- Salary plan and increases driven by budget

# Market Districts

	District	ESC Region	Student Enrollment	Number of FTE	UIL Class	Teacher, Exempt, Nonexempt	Exempt* & Nonexempt
1	Austin ISD	13	71,070	9,175	5A	X	X
2	Dripping Springs ISD	13	8,700	1,146	6A	X	X
3	Eanes ISD	13	7,594	1,182	6A	X	X
4	Georgetown ISD	13	13,790	2,041	5A	X	X
5	Hays CISD	13	24,126	3,309	5A	X	X
6	Hutto ISD	13	10,659	1,624	6A	X	X
7	Johnson City ISD	13	722	122	2A	**	
8	Lago Vista ISD	13	1,858	219	4A	X	X <sup>55</sup>
9	Leander ISD	13	42,368	6,096	5A	X	X
10	Liberty Hill ISD	13	9,832	1,368	5A	X	
11	Marble Falls ISD	13	4,011	717	4A	X	X
12	Pflugerville ISD	13	25,445	3,677	5A	X	X
13	Round Rock ISD	13	47,016	6,405	6A	X	X
	<b>Lake Travis ISD</b>	<b>13</b>	<b>10,976</b>	<b>1,428</b>	<b>6A</b>	<b>13</b>	<b>11</b>

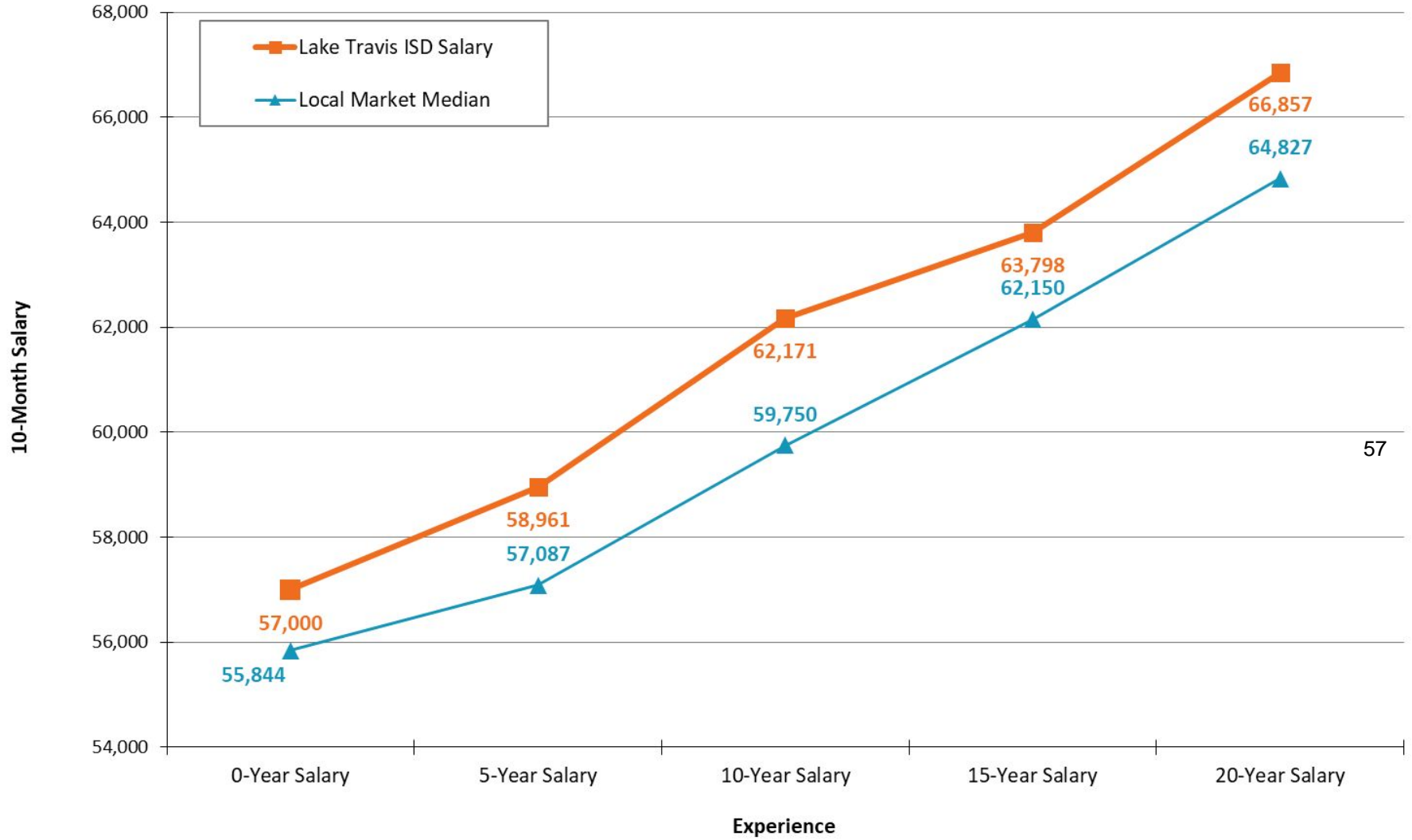
# Other Austin Metro Area Market Sources

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- Statewide districts with enrollment between 10,000 and 24,999 for high-level administrative positions
- CompAnalyst
- Payfactors by Payscale

# Teachers Market Graph

Teacher Salary Plan, 2024-2025  
Market Comparison



# Teachers – Market Salaries

	0 - Years	5 - Years	10 - Years	15 - Years	20 - Years	Average Salary
<b>Lake Travis ISD Salary</b>	\$57,000	\$58,961	\$62,171	\$63,798	\$66,857	\$63,369
<b>Local Market Median</b>	\$55,844	\$57,087	\$59,750	\$62,150	\$64,827	\$60,207
<b>Percent of Market</b>	102%	103%	104%	103%	103%	105%
<b>Difference from Market</b>	\$1,156	\$1,874	\$2,421	\$1,648	\$2,030	\$3,162

# Teachers – Market Stipends

Stipend	Lake Travis ISD	Median Stipend	Districts Reporting
Master's Degree – General	\$1,230	\$1,000	11 of 12
Bilingual	\$7,000	\$7,000	9 of 12
Special Education – High Needs	--	\$4,000	12 of 12

# Other Pay Groups – Market Salaries

Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Pay Grade Minimum to Market	Number of Benchmarks
Central Administration	105%	101%	--	19
Campus Administration	101%	99%	--	6
Professional	96%	97%	--	21
Police	93%	91%	--	2
Technology	96%	93%	--	5

# Clerical/Para – Market Salaries

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<b>Pay Group</b>	<b>Employee Pay to Market</b>	<b>Pay Grade Midpoint to Market</b>	<b>Pay Grade Minimum to Market</b>	<b>Number of Benchmarks</b>
<b>Administration Support</b>	108%	106%	99%	24
<b>Instructional Support</b>	99%	105%	97%	5

# Auxiliary – Market Salaries

---

Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Pay Grade Minimum to Market	Number of Benchmarks
Operations Support	104%	103%	99%	10
Transportation	108%	115%	114%	5

# Extra Duty – Market Stipends

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Stipend Group	Average Market Difference	Number of Benchmarks
Athletics	(\$395)	35
Performing Arts & Academics	(\$683)	41

# Recommendation 1

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Implement pay structure adjustments to align with market

- Strong starting salaries
- Midpoints aligned with market

# Recommendation 2

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Adopt a general pay increase (GPI) to maintain market position

- Model 4: 0.0% for all job groups
- Model 1: 1.0% for all job groups
- Model 2: 1.5% for all job groups
- Model 3: 2.0% for all job groups

# Recommendation 2

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- For teacher structure, GPI calculated as a percentage of market median salary
- For other pay groups, GPI calculated as a percentage of employee's pay grade midpoint

# Recommendation 3

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Provide adjustments to address market differences and maintain equity

- Increase to 1 percent above minimum
- Strategic adjustments
- Teacher pay equity adjustments
- Placement scale adjustments

# Cost – Model 4 (0.0%)

Pay Group	General Pay Increase	Adjustments	Estimated Total Increase
Teachers and Librarians	\$0	\$39,769	\$39,769
Administrative/Professional	\$0	\$336,429	\$336,429
Technology	\$0	\$5,657	\$5,657
Administrative and Instructional Support	\$0	\$68,700	\$68,700
Operations Support	\$0	\$43,215	\$43,215
Transportation	\$0	\$27,529	\$27,529
Extra Duty Stipends			\$141,505
<b>Total</b>	<b>\$0</b>	<b>\$662,804</b>	<b>\$662,804</b>
<b>% of Current Costs</b>	<b>0.0%</b>	<b>0.8%</b>	<b>0.8%</b>

# Cost – Model 1 (1.0%)

Pay Group	General Pay Increase	Adjustments	Estimated Total Increase
Teachers and Librarians	\$430,483	\$289,712	\$720,195
Administrative/Professional	\$175,385	\$495,248	\$670,633
Technology	\$14,303	\$26,030	\$40,333
Administrative and Instructional Support	\$91,432	\$55,703	\$147,135
Operations Support	\$40,930	\$50,539	\$91,469
Transportation	\$31,941	\$16,202	\$48,143
Extra Duty Stipends			\$141,505
<b>Total</b>	<b>\$784,474</b>	<b>\$1,074,939</b>	<b>\$1,859,413</b>
<b>% of Current Costs</b>	<b>1.0%</b>	<b>1.3%</b>	<b>2.3%</b>

# Cost – Model 2 (1.5%)

Pay Group	General Pay Increase	Adjustments	Estimated Total Increase
Teachers and Librarians	\$644,056	\$274,358	\$918,414
Administrative/Professional	\$263,182	\$474,529	\$737,711
Technology	\$21,476	\$23,870	\$45,346
Administrative and Instructional Support	\$137,343	\$45,430	\$182,773
Operations Support	\$61,750	\$41,383	\$103,133
Transportation	\$48,211	\$12,007	\$60,218
Extra Duty Stipends			\$141,505
<b>Total</b>	<b>\$1,176,018</b>	<b>\$1,013,082</b>	<b>\$2,189,100</b>
<b>% of Current Costs</b>	<b>1.5%</b>	<b>1.3%</b>	<b>2.7%</b>

# Cost – Model 3 (2.0%)

Pay Group	General Pay Increase	Adjustments	Estimated Total Increase
Teachers and Librarians	\$857,501	\$330,732	\$1,188,233
Administrative/Professional	\$350,873	\$469,043	\$819,916
Technology	\$28,575	\$21,782	\$50,357
Administrative and Instructional Support	\$183,397	\$37,286	\$220,683
Operations Support	\$82,448	\$33,586	\$116,034
Transportation	\$64,001	\$7,778	\$71,779
Extra Duty Stipends			\$141,505
<b>Total</b>	<b>\$1,566,795</b>	<b>\$1,041,712</b>	<b>\$2,608,507</b>
<b>% of Current Costs</b>	<b>2.0%</b>	<b>1.3%</b>	<b>3.3%</b>

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# Questions?