

District Name: San Saba ISD
 County-District No.: 206-901
 Run Date: 24-Jul-18

84th/85th Legislative Session
 Release 3
 5/1/18

NOTE: If the district's 2017-18 adopted M&O tax rate was less than its 2017-18 Effective M&O Tax Rate, the 2017-18 revenue below can be computed as if the district's 2017-18 adopted M&O tax rate was its 2017-18 Effective M&O Tax Rate. For this purpose only and if applicable, go back and enter the district's 2017-18 Effective M&O Tax Rate (regardless of how high the rate might be) instead of the district's adopted 2017-18 M&O tax rate in Cell E58 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell E59, enter an estimate of the amount of M&O taxes that would have been collected at that higher rate. To get the 2017-18 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled 'EffectiveM&ORate1718'.

1	2017-18 Tier I State Aid Using 2018-19 Basic Allotment	3,511,521
2	2017-18 Tier II State Aid for Golden Pennies (Level 1) Using 2018-19 Yield	613,128
3	2017-18 Tier II State Aid for \$31.95 Pennies (Level 3)	0
4	2017-18 Additional State Aid for Tax Reduction Using 2018-19 Funding Elements	0
5	2017-18 Net M&O Tax Collections	2,437,110
6	2017-18 Net Total State/Local Revenue Using 2018-19 Funding Elements (Sum of Lines 1 thru 5)	6,561,759
7	2017-18 WADA Using 2018-19 Funding Elements	1,099,4990
8	2017-18 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5,967.9537
9	2018-19 WADA	1,205,5510
10	2018-19 Net Total State/Local Revenue Needed to Maintain 2017-18 Net Total State/Local Revenue per WADA (Line 8 x Line 9)	7,194,673
11	2018-19 Net State/Local Revenue Allowed @ Compressed Rate	6,300,142
12	2018-19 Net State/Local Revenue Allowed (cannot be greater than Line 10)	6,300,142
13	2018-19 Levy Needed for Local Revenue Before Recapture, if applicable	2,744,543
14	2018-19 Remaining Net Balance Needed to Maintain 2017-18 Net Revenue (Line 10 - Line 11)	894,531
15	2018-19 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.0698
16	2018-19 Taxes Collected at Maximum Level 1 Tier II Rate	151,230
17	2018-19 Level 1 Tier II DTR @ Maximum Rate	0.0629
18	2018-19 Level 1 Tier II State and Local Revenue @ Maximum Rate	805,929
19	2018-19 Level 1 Tier II Local Share (LR)	151,230
20	2018-19 Levy Needed for Level 1 Tier II Local Share	168,033
21	2018-19 Level 1 Tier II State Aid @ Rate Needed to Maintain	654,699
22	2018-19 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	88,601
23	2018-19 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.0230
24	2018-19 Tax Rate Available for Level 3 Tier II	0.1300
25	2018-19 Taxes Collected at Available Tax Rate	327,665
26	2018-19 Level 3 Tier II DTR at Available Rate	0.1363
27	2018-19 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	55,305
28	2018-19 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	88,601
29	2018-19 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	55,305
30	2018-19 Levy Needed for Level 3 Tier II Local Share	61,450
31	2018-19 Level 3 Tier II State Aid	33,297
32	2018-19 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	0
33	2018-19 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	0
34	2018-19 Levy Needed for Remaining Balance	0
35	2018-19 Local Share of IFA for a Lease-Purchase	0

36	2018-19 Levy Needed for Local Share of IFA Lease-Purchase Local Share	0
37	2018-19 Total Levy Needed (Sum of Lines 13, 20, 30, 34, and 36)	2,974,026
38	2017 Taxable Value	252,049,860
39	2018-19 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))	1.1799

NOTE: The Comptroller's Truth-In-Taxation (publication?) should contain the official rollback tax rate worksheet for 2018-19. On last year's worksheet, Line 27 no longer referenced a Rate A or a Rate B as in the past. Instead, Line 27 stated "Use the lesser of the maintenance and operations rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B)."

The following is your UNOFFICIAL M&O rollback rate. It should match the rate YOU apparently will have to calculate for Line 27 of the rollback tax rate worksheet, assuming it stays the same as last year's. Since no direction was given last year for deriving Line 27, I'm assuming no direction will be given this year, so you are apparently on your own in determining Line 27.

2018-19 (\$1.50 x 66.67%) + \$.04	1.0401
Number of Voter-authorized M&O Pennies	0.0000
Rate #1	1.0401
Rate #2 (2018-19 Effective M&O Rate + \$.04)	1.2199
2018-19 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.0401

**Notice of Public Meeting to Discuss
 Budget and Proposed Tax Rate**

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	1.04000	0.28000	1.32000	4,492	6,996
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.17994	0.22047	1.40041	4,756	6,676
Proposed Rate	1.04000	0.28000	1.32000	4,929	6,676

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