

BASTROP ISD
2014-15 Budget Public Hearing

May 20, 2014

Budget Calendar

Important Dates

Adoption Scenarios

- **March 18** Preliminary Budget Presentation
- **April 15** Budget Information to Board
- **May 6** Budget Workshop
- **May 10** Publish Notice in Newspaper
- **May 20** Public Hearing for budget adoption

- **August 19** Proposed Tax Rate Presented
- **September 16** Tax Rate Adoption

Building the 2014–15 Budget Needs Assessment

- Program Effectiveness
 - Instructional
 - Instructional Monitoring Meetings
 - Professional Learning Communities Grades 7–12
 - Data Reflection Meetings – On-going formative assessment
 - (curriculum, staffing, staff development needs, instructional materials)
 - Staffing Meetings for Budget Planning
 - District and Campus Site-Based Committee Meetings
 - Student Attendance Monitoring
 - Technology Planning
 - Non-instructional
 - Safety and Security
 - Review Outsourced Contracts

Building the 2014–15 Budget Needs Assessment

- Data
 - TAPR – Texas Academic Performance Report
 - Financial (FIRST) – August
 - FAST
- Informal
 - Superintendent Student Advisory – monthly
 - Teacher Organization – monthly
 - Superintendent Teacher Advisory – quarterly
 - DEIC – quarterly
 - Superintendent Campus Staff Meetings

Needs Assessment Timeline: September – June

Building the 2014–15 Budget Instructional Focus

Elementary and Intermediate Math Coaches

- Year 3 of Instructional Specialists Initiative (Redirected from Service Center)

Creation of Colorado River Collegiate Academy (Early College High School)

- Enrollment – 66 Students
- Students can receive an associates degree upon high school graduation
- 4 Teaching Positions
- Part-time counselor
- PEIMS/Campus Clerk

House Bill 5 Compliance

- Career Portal Classes at Middle Schools
- Additional days for High School Counselors

Building the 2014–15 Budget Instructional Focus Instructional Support

Bilingual Education

- Bilingual/ESL Director
 - LEP population has increased by 45% in last 5 years
 - Bilingual population has increased by 39% in last 5 years
 - ESL population has increased by 133% in last 5 years

Special Education

- Impact Study for Staffing
- Expanded the continuum of special education service options with existing personnel
- 1 Additional Speech Language Pathologist
- 1 Additional Occupational Therapist

Building the 2014–15 Budget

Staffing Budget Considerations

- Additional Assistant Principals at Intermediate Campuses
- Tutorial Costs (due to loss in grant funding)
- Elementary/ECHS Campus Clerks (PEIMS Support)
- Partners in Education Coordinator (loss in grant funding)
- Stipend Adjustments
- Maintenance/Technology Staff
- Licensed Vocational Nurse for High Schools
- 9 Teaching Positions for Growth
- Teaching Assistants
- Additional days for library assistants

2014-15

PROPOSED BUDGET CONSIDERATIONS

- Teacher Pay Increase
 - 3% of salary
- Support Staff Pay Increase
 - 3% of midpoint
- Paraprofessional/Technical Staff
 - 6% of midpoint
- Maintenance Staff
 - 6% of midpoint
- Custodial Staff
 - 6% of midpoint
- Child Nutrition Staff
 - 6% of midpoint
- Administration Pay Increase
 - 1.5% of midpoint

2014-15

3% Teacher Pay Increase Examples

- 0 Years \$1,290
- 5 Years \$1,301
- 10 Years \$1,362
- 15 Years \$1,458
- 20 Years \$1,572
- 25 Years \$1,662

All Teacher receive a 3% increase of current salary
Percentage increase honors years of experience



2014-15 PROPOSED BUDGET CONSIDERATIONS

- Portable Classrooms (Lease Purchase)
- Vehicles
- Transportation CPI Increase
- Graphing Calculators

Decision Package Consideration

- Technology
- Safety and Security Year 2
- Gateway/Transportation Sewage System Year 2
- Maintenance Projects (One time costs)
- Instructional Materials Allotment Supplement

\$1,182,600

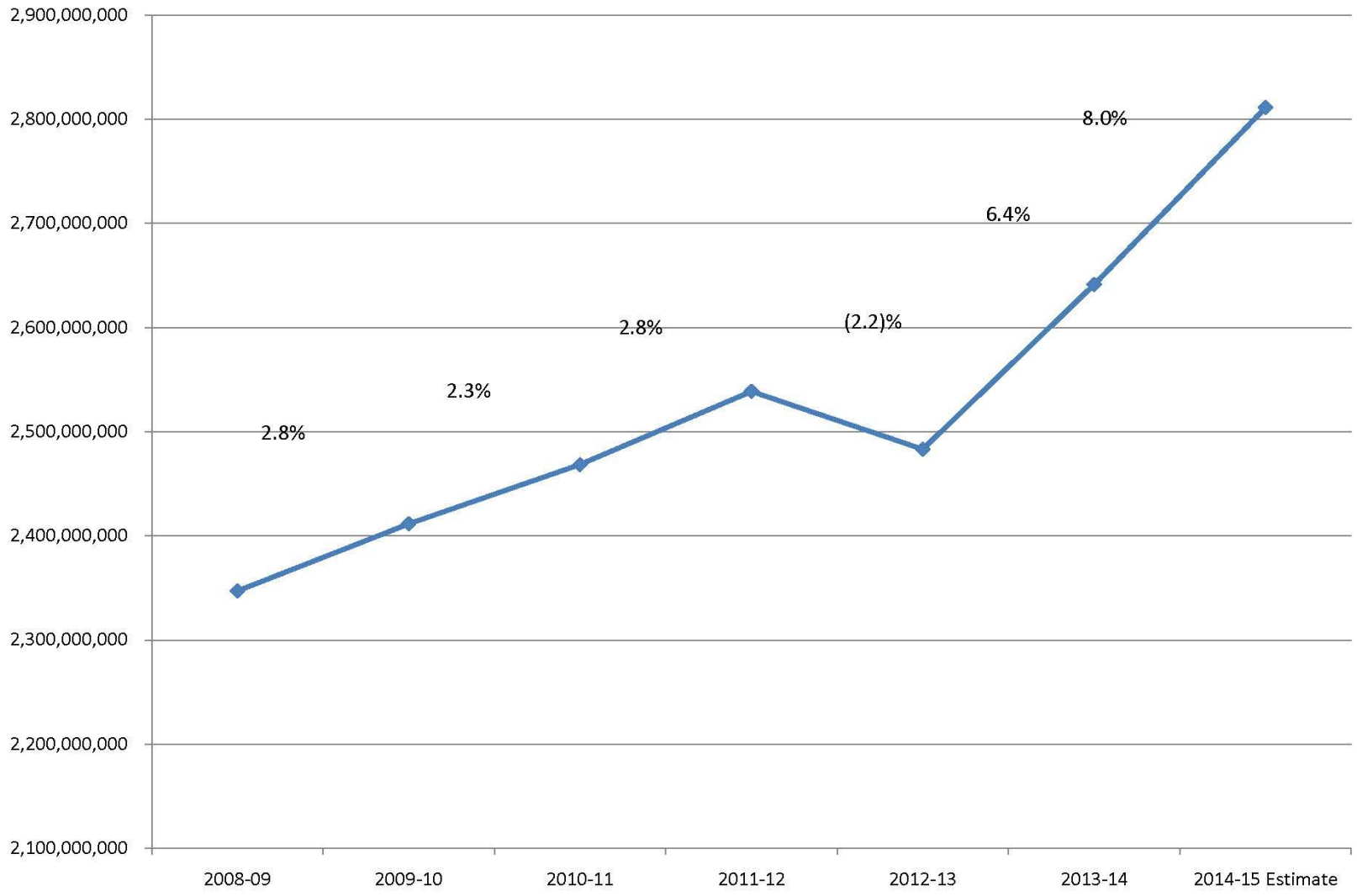
2014-15 PROPOSED BUDGET ASSUMPTIONS

- Estimated enrollment 9,810
- Average Daily Attendance 8,959
- WADA (Weighted Average Daily Attendance) 11,892
- Tax Rate M&O \$1.04
- CPTD Values 2,885,198,135
- Preliminary Property Value 2,811,184,766
- Debt Service Tax Rate \$0.421

2014-15 GENERAL FUND REVENUE COMPARISON

	General Fund as Amended 2013-14	General Fund Preliminary 2014-15 with Decision Package	Increase/ Decrease
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues	29,692,048	31,496,792	1,804,744
5720: Local Revenue	-	-	-
5730: Tuition and Fees	75,000	75,000	-
5740: Other Revenues from Local Sources	180,709	180,709	-
5750: Revenues from Cocurricular Activities	100,000	100,000	-
5760: Revenues from Intermediate Sources	-	-	
<u>State Revenue Sources</u>			
5810: State Foundation Revenues	36,939,725	37,472,985	533,260
5810: State Foundation Revenues - TRS Rider 71		603,829	603,829
5820: Other State Program Revenues	11,534	11,534	-
5830: TRS Care - On-Behalf Payments/E-Rate	2,396,281	2,187,226	(209,055)
5850: Other State Revenue	20,000	20,000	-
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			-
5920: Federal Revenues	177,500	177,500	-
5930: Federal Program Revenues	787,566	787,566	-
5940: Federal Revenue from Fed Agencies			
7000: Other Resources			
Total Revenues and Other Sources	\$ 70,380,363	\$ 73,113,141	2,732,778

Property Value History



GENERAL FUND EXPENDITURE COMPARISON

Distribution of Budget Funds by Function

0011: Instruction	42,729,131	45,140,511	2,411,380
0012: Instructional Resources and Media Services	758,672	785,058	26,386
0013: Curriculum Dev & Inst Staff Development	515,216	623,375	108,159
0021: Instructional Leadership	666,456	681,079	14,623
0023: School Leadership	3,772,137	4,170,227	398,090
0031: Guidance, Counseling & Evaluation Svcs	2,715,811	2,881,283	165,472
0032: Social Work Services	174,643	178,432	3,789
0033: Health Services	643,790	701,768	57,978
0034: Student Transportation	4,776,988	4,898,572	121,584
0035: Food Service	-	-	-
0036: Co-Curricular Activities	1,551,456	1,682,117	130,661
0041: General Administration	1,997,967	2,063,388	65,421
0051: Plant Maintenance & Operations	7,358,850	8,148,261	789,411
0052: Security & Monitoring Services	224,090	375,965	151,875
0053: Data Processing Services	824,413	853,039	28,626
0061: Community Services	54,477	82,159	27,682
0071: Debt Services	-	-	-
0081: Facilities Acquisitions & Construction	543,000	30,000	(513,000)
0093: Payments to Fiscal Agent of SSA	66,753	66,753	-
0099: Other Intergovernmental Charges	618,074	618,074	-
Total Expenditures & Other Uses	\$ 69,991,924	\$ 73,980,061	3,988,137
8000: Operating Transfers Out	314,517	315,680	
Excess (Deficiency) Revenues Over Exp	73,922	(1,182,600)	

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**Includes one time fund balance use	\$ 1,170,000	\$ 1,182,600
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2012-13

Fund Balance Audited

2012-13 Audited				Policy Goal
Total Fund Balance - Ending		\$ 16,644,454	24.7%	22.5%
(Includes 1,903,618 from Coop)				
Reserves:				
Investments in Inventory	\$	71,864		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	-	\$ 71,864	
Unreserved		\$ 16,572,590	24.6%	
Designations:				
Construction	\$	1,810,919		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,585,000	\$ 4,245,919	
Unreserved/Undesignated		\$ 12,326,671	18.3%	15.0%

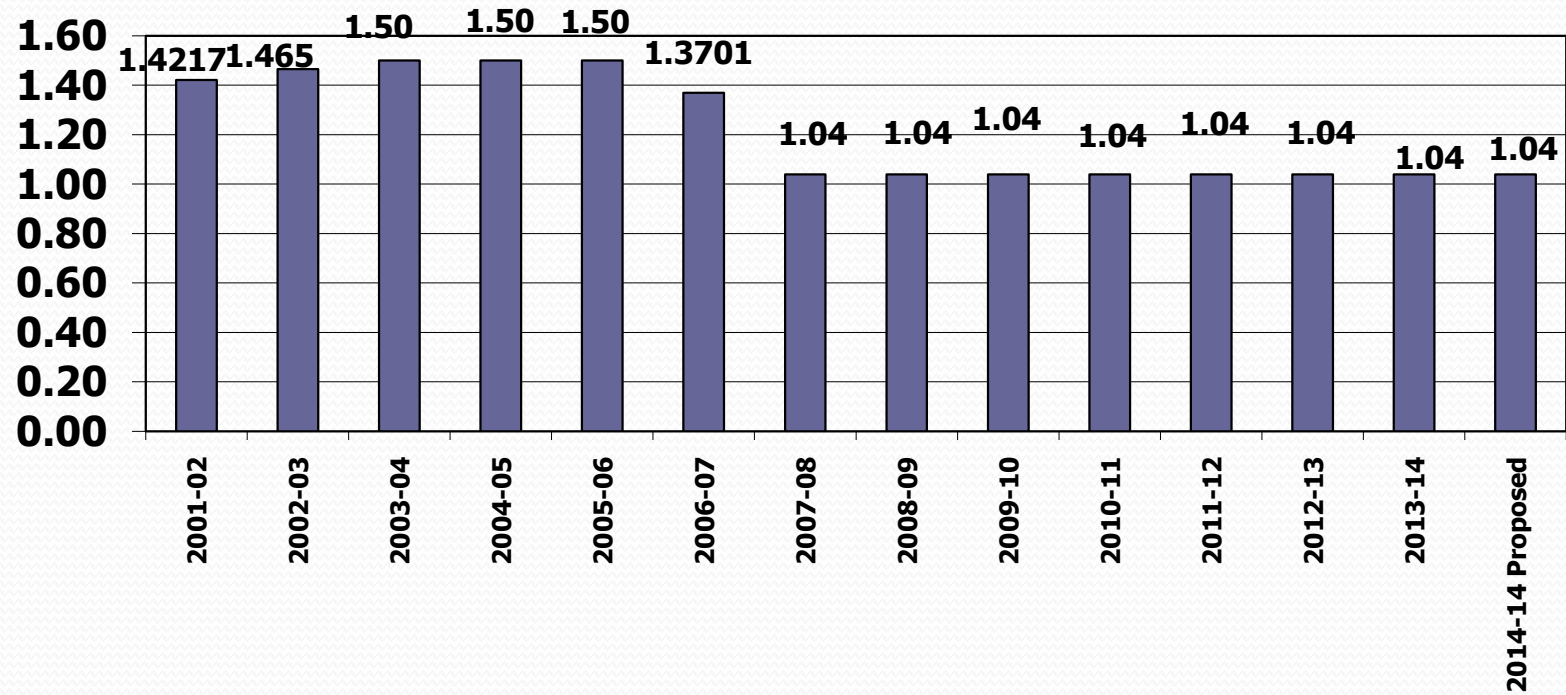
2013-14 ESTIMATED FUND BALANCE

2013-14 Proposed - with Fund Balance Requested Use				Policy Goal
Total Fund Balance - Ending		\$ 16,718,376	23.8%	22.5%
Reserves:				
Investments in Inventory	\$	71,864		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	-	\$ 71,864	
Unreserved		\$ 16,646,512	23.7%	
Designations:				
Construction	\$	1,810,919		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,585,000	\$ 4,245,919	
Unreserved/Undesignated		\$ 12,400,593	17.6%	15.0%

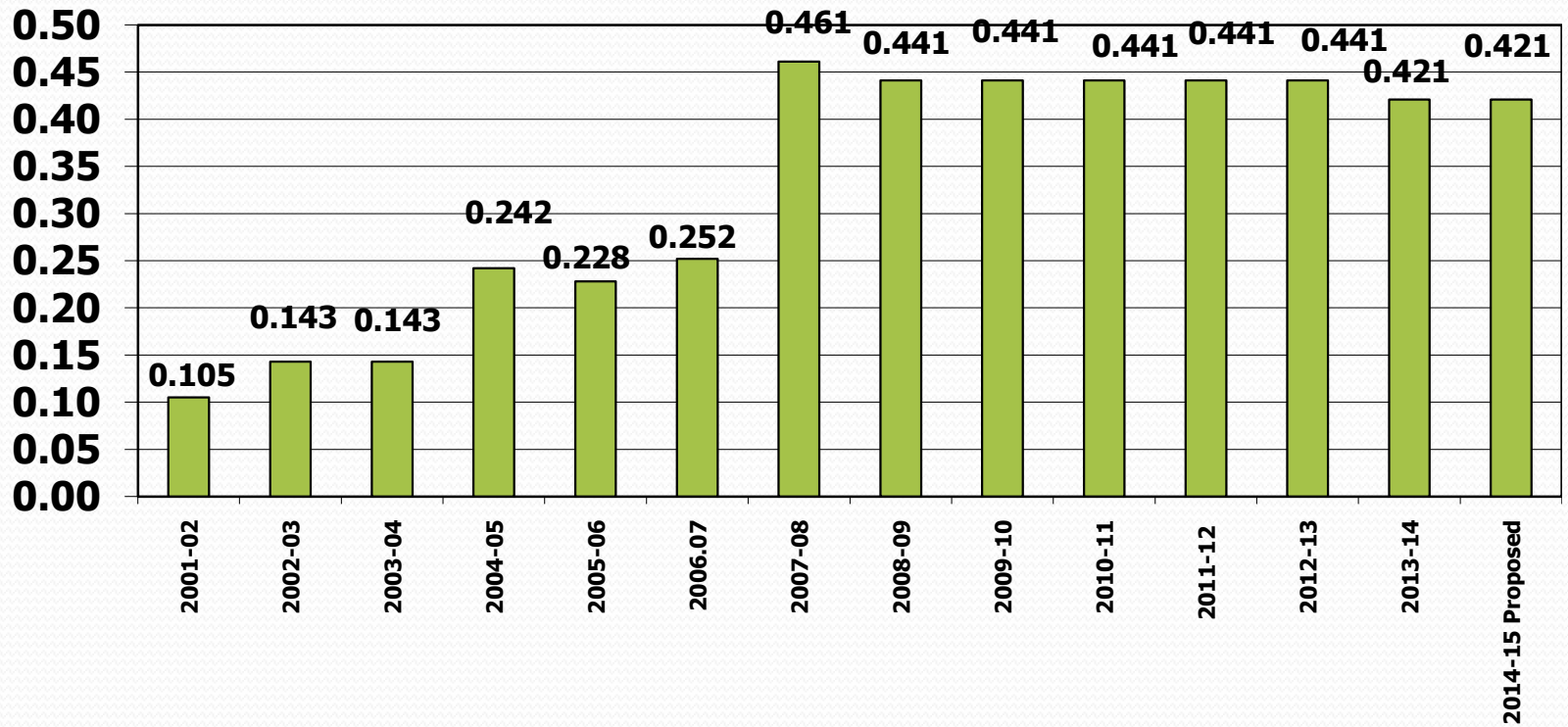
2014-15 PROPOSED FUND BALANCE

2014-15 Proposed - with Fund Balance Requested Use				Policy Goal
Total Fund Balance - Ending		\$ 15,535,776	20.9%	22.5%
Reserves:				
Investments in Inventory	\$	71,864		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	-	\$ 71,864	
Unreserved		\$ 15,463,912	20.8%	
Designations:				
Construction	\$	1,810,919		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,585,000	\$ 4,245,919	
Unreserved/Undesignated		\$ 11,217,993	15.1%	15.0%

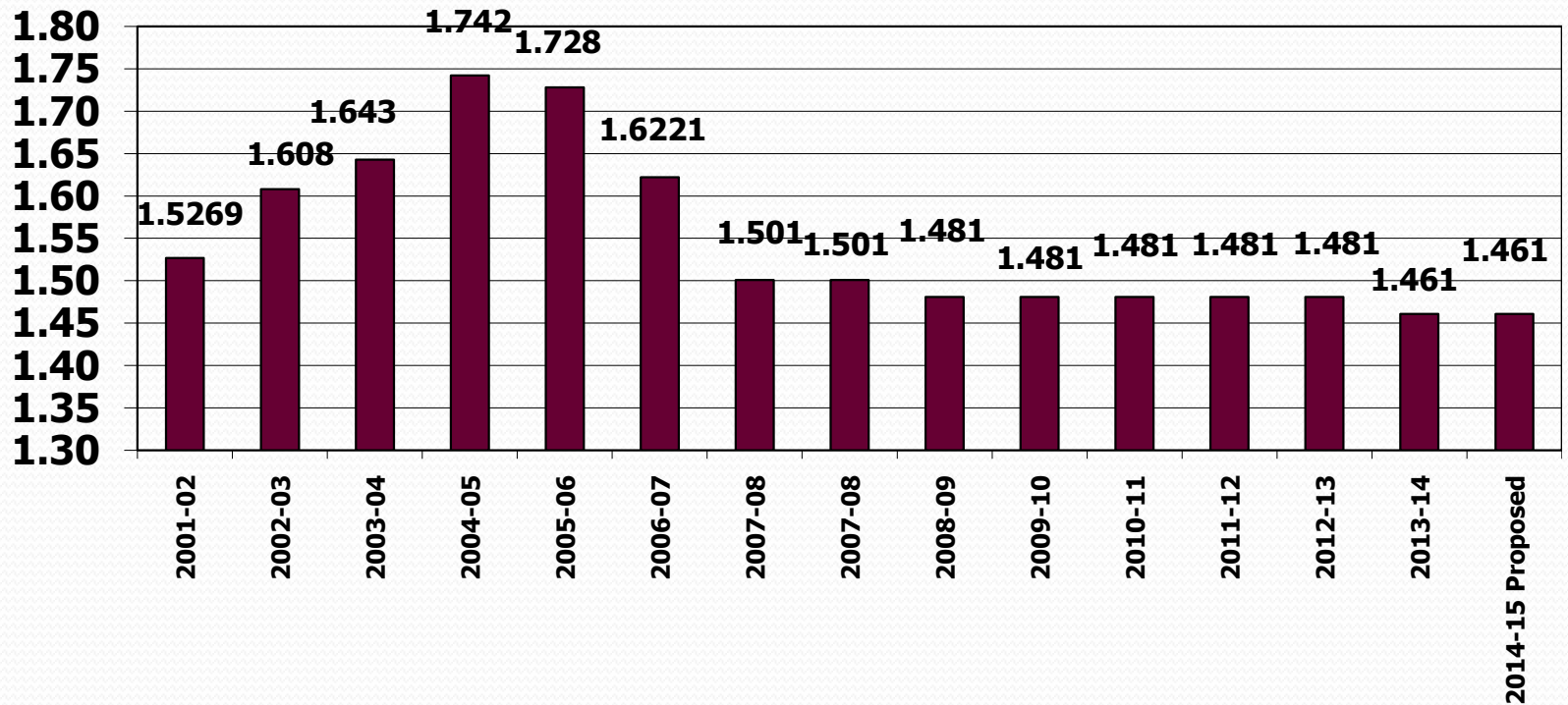
Maintenance and Operations Tax Rate History



Debt Service Tax Rate History



Total Tax Rate History



Other Adopted Funds 2014-15 Debt Service Proposed Budget

Proposed Budget Scenarios	2013-14	2014-15
Total Revenues & Other Sources	\$13,303,486	\$13,670,494
Total Expenditures & Other Uses	13,138,042	13,199,143
Operating Transfers Out	NA	NA
Excess (Deficiency) Revenues Over Expenditures	\$165,444	\$471,351

Tax Rate will be set at September 16 Board Meeting

Other Adopted Funds 2014-15 Food Service Proposed Budget

Proposed Budget Scenarios	2013-14	2014-15
Total Revenues & Other Sources	\$5,324,009	\$5,332,948
Total Expenditures & Other Uses	5,015,009	5,123,948
Operating Transfers Out	NA	NA
Excess (Deficiency) Revenues Over Expenditures	\$309,000	\$209,000



Questions

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