



2015-16 Preliminary Budget Information

April 21, 2015

Bastrop Independent School District
Service Center
Bastrop Texas 78602
512-772-7100

**Bastrop Independent School District
Budget Calendar for 2015-16 Budget Process**

Target Date	Activity/Process
January - February 2015	
	Set Superintendent/District Budget Goals
	Projected enrollments developed
	Review projected revenue and expenditure estimates based on current funding law
	Meet with principals to review instructional programs, and discuss budget process and concerns
February 17, 2015	Budget calendar submitted to board
	Review personnel staffing and proposed salary schedule
	Provide budget allocations to campuses and departments
March 2015	
	Meeting with principals and departments
March 24, 2015	Present preliminary budget information to Board of Trustees
	Present preliminary budget information to Board of Trustees at a Budget Workshop (date to be determined)
April 2015	
April 1, 2015	Completion of campus budgets Last date for all major expenditures for 2013-14
	Meet with all principals and budget managers to review proposed budget
	Complete superintendent's review of preliminary district budget, personnel requirements, facility requirements, and projected revenue
April 21, 2015	Complete First Draft of district budget Present preliminary budget information to Board of Trustees (in non legislative year)
	Continue Reviewing Budgets
May 2015	
May 14, 2015	Agenda Review Meeting/Budget Workshop
May 19, 2015	Present Proposed Budget to Board of Trustees
June 2015	
June 6, 2015	"Publish Public Notice to Discuss Budget" published 10 to 30 days before public meeting
June 16, 2015	Present Proposed Budget to Board of Trustees
July 2015	
August/September 2015	
August 18, 2015	Meeting to decide on public meeting date on proposed tax rate. The school board votes on a proposed tax rate that will be published in the notice for the public meeting.
September 5, 2015	"Publish Notice of Public Meeting to Discuss Proposed Tax Rate" published 10 to 30 days before public meeting.
September 15, 2015	Public meeting on proposed tax rate. Meeting to adopt tax rate.
Bold print	Designates Possible Board Meeting Dates

- Decisions will be driven by the district's mission, vision, beliefs, goals, stakeholder's input and data.
 - Needs assessment
 - Data from AEIS
 - Financial (FIRST)
 - Student Advisory
 - Teacher Organization
 - Teacher Advisory
 - DEIC
 - Instructional Leadership
 - Board of Trustees
- Priority will be made to protect the core business of schools which is classroom instruction and accountability requirements.
 - Lower Class sizes
 - Additional teaching positions
 - Instructional Specialist/ Professional Learning Community Elementary
 - Year 2 Early College High School
 - Increased District wide Bilingual instructional support
 - Additional support for coordination of 504 student services
 - Freshman Academy initiative
 - Career Pathways/ 8 period day at high school level
 - Increased Safety and Security measures
 - Teacher Workload
- Engage campus administration and department directors in a process to develop budget recommendations.
 - Continuous meetings beginning in January to refine instructional budget to find the most efficient and effective use of District funds
 - Safety and Security Initiatives
 - Continuous meetings with Service Center Department Directors
- State and federal mandates must be met in the budget process.
 - Addressing End of Course Instructional and Assessment Requirements
 - Adequate Yearly Progress (AYP) will be addressed by changing the focus of the Associate Principal's job descriptions to support instructional needs
 - Instructional Specialists initiative
 - House Bill 5
- While maintaining a focus on state and federal accountability, budget allocation will be shared among all schools, programs and departments.
 - Campuses will continue to receive a per student allocation to use on non-salary expenditures. The principal has discretion regarding how this allocation is spent
 - Secondary specialists allocated from service center to campuses
 - Texas Literacy Grant – 100% campus based
- Adoption and implementation of new personnel, programs and initiatives will be limited. Where new investments are necessary, off-setting savings from current programs will likely be required.
 - Redirecting teaching positions to meet student needs
 - Sharing positions between middle and high school as appropriate

- Different scheduling models will be analyzed to ensure effectiveness and efficiency at all levels of schooling.
 - Process began in fall of 2014 to move to an 8 period day at High School to allow students continued opportunity to participate in extracurricular activities
 - Implement 6 of 8 instructional periods for core teachers at secondary level
 - All core content classes will be built at a 25:1 student to teacher ratio
 - Additional staff for intermediate and middle schools for class size management
- Administration will remain positive as budget decisions are made, and supportive of the budget recommendations.
 - Legislative year delays the process for District's to clearly ascertain funding amounts
 - Secondary principals provided input and support
 - Special Education Reorganization
 - Safety and Security initiatives
- Communicate budget rationale clearly and thoroughly.
 - Collaboratively developing budget with human resources, curriculum, and finance as well as campus leaders based on campus instructional needs
 - Budget presented from an instructional perspective by assistant superintendent of curriculum
 - Numerous meetings consisting of campus administration, department heads, teacher organization committee, STAC (Superintendent Teacher Advisory Council) and SSAC (Superintendent's Student Advisory Council)

January/February

- Review revenue estimations to include property value, state aid, and continuous monitoring of implications of revenue due to Bastrop Complex Fires.
 - Monitor values through the Bastrop Central Appraisal District weekly for updates
 - Monitor Legislative action regarding funding and revenue
- Staffing meetings with campus administrators, department directors to determine needs and additional support
 - January 26-30, Principal Staffing Meetings
 - February 23, Service Center Director Meetings
 - April 14 Teacher Organization Meeting

March/April

- Refine revenue estimations to include property value, state aid, and continuous monitoring of implications of revenue due to Bastrop Complex Fires.
 - Monitor values through the Bastrop Central Appraisal District weekly for updates
- Second round of staffing meetings with campus administrators, department directors to establish recommended instructional needs/staffing allocations.
 - Work through staffing recommendations with principals and directors

- Monitor Legislative action regarding funding and revenue
- Board Workshops to present preliminary recommendations and receive input
 - Present preliminary recommendations to stakeholders (i.e. Teacher Organization, DEIC, administrators)

April/May

- Finalize revenue estimations to include property value, state aid, and average daily attendance projections
- Finalize staffing needs with campus administrators and department directors to present to Board of Trustees for presentation of proposed budget
- Board Workshops to present proposed budget and receive input

June

- Final budget presented to the Board for adoption unless adopted in May

Bastrop Independent School District
Proposed Budget Assumptions for 2015-16

Revenues

- This budget is based upon projected enrollment of 10,357 students
- Average daily attendance is estimated at 9,375 for funding purposes
- WADA (Weighted Average Daily Attendance) 12,400
- Property Wealth per WADA (Chapter 41 above \$319,500) 247,864
- Property Value for Wealth per WADA and State Aid purposes 3,073,518,133
- Property Value for Tax Revenue Purposes 2,978,877,205
- Maintenance & Operations Tax Rate \$1.04
- Debt Service Tax Rate \$0.401

Bastrop Independent School District
Preliminary 2015-16 General Fund Budget

	General Fund as Amended 2014-15 with Decision Package	General Fund Preliminary 2015-16 Current Law	General Fund Preliminary 2015-16 HB 1 Scenario	General Fund Preliminary 2015-16 SB 2 Scenario	General Fund Preliminary 2015-16 CS HB 1759
<u>Local & Intermediate Revenue Sources</u>					
5710: Property Tax Revenues	31,496,792	33,349,554	33,349,554	33,349,554	33,349,554
5720: Local Revenue	-	-	-	-	-
5730: Tuition and Fees	104,099	75,000	75,000	75,000	75,000
5740: Other Revenues from Local Sources	242,204	180,709	180,709	180,709	180,709
5750: Revenues from Cocurricular Activities	100,000	100,000	100,000	100,000	100,000
5760: Revenues from Intermediate Sources	-	-	-	-	-
<u>State Revenue Sources</u>					
5810: State Foundation Revenues	38,972,985	38,646,811	41,405,361	40,399,905	41,534,355
5810: State Foundation Revenues - TRS Rider 71	603,829	-	-	-	-
5820: Other State Program Revenues	11,534	11,534	11,534	11,534	11,534
5830: TRS Care - On-Behalf Payments/E-Rate	3,299,013	3,075,026	3,075,026	3,075,026	3,075,026
5850: Other State Revenue	20,000	20,000	20,000	20,000	20,000
<u>Federal Revenue Sources</u>					
5910: Other Federal Revenue	-	-	-	-	-
5920: Federal Revenues	177,500	177,500	177,500	177,500	177,500
5930: Federal Program Revenues	787,566	787,566	787,566	787,566	787,566
5940: Federal Revenue from Fed Agencies	-	-	-	-	-
7000: Other Resources	574,000	-	-	-	-
Total Revenues and Other Sources	\$ 76,389,522	\$ 76,423,700	\$ 79,182,250	\$ 78,176,794	\$ 79,311,244
<u>Distribution of Budget Funds by Function</u>					
0011: Instruction	46,487,765	45,646,835	45,646,835	45,646,835	45,646,835
0012: Instructional Resources and Media Services	785,058	785,058	785,058	785,058	785,058
0013: Curriculum Dev & Inst Staff Development	623,847	623,847	623,847	623,847	623,847
0021: Instructional Leadership	681,379	681,379	681,379	681,379	681,379
0023: School Leadership	4,536,709	4,536,709	4,536,709	4,536,709	4,536,709
0031: Guidance, Counseling & Evaluation Svcs	2,924,541	2,924,541	2,924,541	2,924,541	2,924,541
0032: Social Work Services	182,632	182,632	182,632	182,632	182,632
0033: Health Services	743,268	743,268	743,268	743,268	743,268
0034: Student Transportation	4,898,573	4,898,572	4,898,572	4,898,572	4,898,572
0035: Food Service	-	-	-	-	-
0036: Co-Curricular Activities	1,848,337	1,833,337	1,833,337	1,833,337	1,833,337
0041: General Administration	2,154,388	2,154,388	2,154,388	2,154,388	2,154,388
0051: Plant Maintenance & Operations	8,396,393	8,014,213	8,014,213	8,014,213	8,014,213
0052: Security & Monitoring Services	384,665	234,665	234,665	234,665	234,665
0053: Data Processing Services	858,639	858,639	858,639	858,639	858,639
0061: Community Services	82,159	82,159	82,159	82,159	82,159
0071: Debt Services	-	-	-	-	-
0081: Facilities Acquisitions & Construction	200,000	54,000	54,000	54,000	54,000
0093: Payments to Fiscal Agent of SSA	66,753	66,753	66,753	66,753	66,753
0099: Other Intergovernmental Charges	671,559	671,559	671,559	671,559	671,559
Total Expenditures & Other Uses	\$ 76,526,665	\$ 74,992,554	\$ 74,992,554	\$ 74,992,554	\$ 74,992,554
8000: Operating Transfers Out	315,680	315,680	315,680	315,680	315,680
Excess (Deficiency) Revenues Over Exp	(452,823)	1,115,466	3,874,016	2,868,560	4,003,010
**					

**Includes one time fund balance use	\$ 1,182,600			
--------------------------------------	--------------	--	--	--

Bastrop Independent School District 2015-16
Proposed Function Analysis General Fund

	Estimated Additions/ (Deletions)	
Function 11 - Instruction		
2014-15 Budgeted Amount		\$ 46,487,765
Payroll		
- Salary Increase for Teachers		
- Salary Increase for Professional Support Staff		
- Salary increase for support staff		
- Additional Teaching Positions - 9+		
- Early College High School Staff		
- Teaching Assistants		
- Career Portal Classes (HB 5 Requirement)		
- Tutorial Costs due to loss in grant funding		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change		
Supplies		
- E-Rate change - Amend as received	\$ (199,510)	
- Graphing Calculators		
- Technology (One-time cost 13-14)		
- Technology (One-time cost 14-15) Decision Package Fund Balance Use	\$ (467,420)	
- Textbook Adoption Decision Package Fund Balance Use	\$ (174,000)	
Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 11	\$ (840,930)	
2015-16 Budgeted Amount		\$ 45,646,835
Function 12 - Library		
2014-15 Budgeted Amount		\$ 785,058
Payroll		
- Salary Increase for Professional Staff		
- Salary Increase for Support Staff		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change		
Supplies		
- No Change	\$ -	
Other Operating Costs		
- No Change		
Total change in Function 12	\$ -	
2015-16 Budgeted Amount		\$ 785,058
Function 13-Curriculum		
2014-15 Budgeted Amount		\$ 623,847
Payroll		
- Salary increase for Professional Staff		
- Salary Increase for Support Staff		

Bastrop Independent School District 2015-16
Proposed Function Analysis General Fund

- Bilingual Director			
- TRS Rider 71 Employer Contribution			
Contracted Services			
- No Change			
Supplies			
- No Change			
Other Operating Costs			
- No Change	\$	-	
Equipment			
- No Change			
Total change in Function 13	\$	-	
2015-16 Budgeted Amount			\$ 623,847
Function 21 - Instructional Administration			
2014-15 Budgeted Amount			\$ 681,379
Payroll			
- Salary increase for Professional Staff			
- Salary Increase for Support Staff			
- TRS Rider 71 Employer Contribution			
Contracted Services			
- No Change			
Supplies			
- No Change			
Other Operating Costs			
- No Change			
Equipment			
- No Change			
	\$	-	
Total change in Function 21	\$	-	
2015-16 Budgeted Amount			\$ 681,379
Function 23 - School Leadership			
2014-15 Budgeted Amount			\$ 4,536,709
Payroll			
- Salary Increase for Support Staff			
- Salary Increase for Professional Staff			
- Additional Assistant Principals (Intermediate Schools)			
- Elementary/ECHS Campus Clerks			
- TRS Rider 71 Employer Contribution			
Contracted Services			
- No Change			
Supplies			
- No Change	\$	-	
Other Operating Costs			
- No Change			
Total change in Function 23	\$	-	
2015-16 Budgeted Amount			\$ 4,536,709

Bastrop Independent School District 2015-16
Proposed Function Analysis General Fund

Function 31 - Guidance & Counseling		
2014-15 Budgeted Amount		\$ 2,924,541
Payroll		
- Salary Increase for Professional Staff		
- Salary Increase for Support Staff		
- Additional Counselor for Middle School		
- LSSP Increase		
- Counselor (0.5 FTE)		
- Increase in Counselor/Career Center Days		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 31	\$ -	
2015-16 Budgeted Amount		\$ 2,924,541
Function 32 - Social Work Services		
2014-15 Budgeted Amount		\$ 182,632
Payroll		
- Salary Increase for Professional Staff		
- Salary Increase for Support Staff		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Capital Outlay		
- No Change		
Total change in Function 32	\$ -	
2015-16 Budgeted Amount		\$ 182,632
Function 33 - Health Services		
2014-15 Budgeted Amount		\$ 743,268
Payroll		
- Salary Increase for Professional Staff		
- Salary Increase for Support Staff		
- LVN		
- TRS Rider 71 Employer Contribution		

Bastrop Independent School District 2015-16
Proposed Function Analysis General Fund

Contracted Services		
- No Change		
Supplies		
- No Change	\$ -	
Other Operating Costs		
- No Change		
Total change in Function 33	\$ -	
2015-16 Budgeted Amount		\$ 743,268
Function 34 Pupil Transportation		
2014-15 Budgeted Amount		\$ 4,898,572
Payroll		
- No Change		
Contracted Services		
- Increase in transportation due to loss in grant funding		
- 2.2% CPI		
Supplies & Materials		
- No Change		
Other Operating Costs		
- No Change		
Total change in Function 34	\$ -	
2015-16 Budgeted Amount		\$ 4,898,572
Function 35 - Food Service		
2014-15 Budgeted Amount		\$ -
Payroll - TRS On-Behalf	\$ -	
2015-16 Budgeted Amount		\$ -
Function 36 - Co curricular		
2014-15 Budgeted Amount		\$ 1,848,337
Payroll		
- Salary Increases		
- Stipend Increases		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change		
Supplies		
- Safety Initiative	\$ (15,000)	
Other Operating Costs		
- No Change		
Total change in Function 36	\$ (15,000)	
2015-16 Budgeted Amount		\$ 1,833,337
Function 41 - Administration		

Bastrop Independent School District 2015-16
Proposed Function Analysis General Fund

2014-15 Budgeted Amount		\$ 2,154,388
Payroll		
- Salary Increase for Support Staff		
- Salary Increase for Professional Staff		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Total change in Function 41	\$ -	
2015-16 Budgeted Amount		\$ 2,154,388
Function 51 - Plant Maintenance		
2014-15 Budgeted Amount		\$ 8,396,393
Payroll		
- Salary Increase		
- Additional Staff		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- Maintenance Projects (One Time Cost) Decision Package Fund Balance Use	\$ (331,180)	
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Capital Outlay		
- Vehicles	\$ (51,000)	
Total change in Function 51	\$ (382,180)	
2015-16 Budgeted Amount		\$ 8,014,213
Function 52 - Security		
2014-15 Budgeted Amount		\$ 384,665
Payroll		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change	\$ -	
Supplies		
- Safety and Security - Year 2 Decision Package Fund Balance Use	\$ (150,000)	
Other Operating Costs		
- No Change	\$ -	
Total change in Function 52	\$ (150,000)	
2015-16 Budgeted Amount		\$ 234,665

Bastrop Independent School District 2015-16
Proposed Function Analysis General Fund

Function 53 - Data Processing/Computer Services		
2014-15 Budgeted Amount		\$ 858,639
Payroll		
- Salary Increase		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change	\$ -	
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 53	\$ -	
2015-16 Budgeted Amount		\$ 858,639
Function 61 - Community Services		
2014-15 Budgeted Amount		\$ 82,159
Payroll		
- Partners in Education Coordinator (loss of grant funding)		
- TRS Rider 71 Employer Contribution		
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 61	\$ -	
2015-16 Budgeted Amount		\$ 82,159
Function 81 - Facilities Acquisition & Construction		
2014-15 Budgeted Amount		\$ 200,000
Capital Outlay		
- Portable Buildings - Lease Payment Year 1 and One time Costs	\$ (140,000)	
- Portable Buildings - Lease Payment Year 2	\$ 54,000	
- Safety and Security Upgrades (One-time cost 13-14)	\$ (60,000)	
- Gateway/Transportation Storm water Improvement/Sewage System (One-Time Cost 1314)		
Total change to Function 81	\$ (146,000)	
2015-16 Budgeted Amount		\$ 54,000
Function 93 - Payments to Fiscal Agents		
2014-15 Budgeted Amount		\$ 66,753
Other		

Bastrop Independent School District 2015-16
Proposed Function Analysis General Fund

	- No Change	\$ -	
	Total change in Function 93	\$ -	
2015-16 Budgeted Amount			\$ 66,753
Function 99 - Other Intergovernmental Charges			
2014-15 Budgeted Amount			\$ 671,559
	- No Change	-	
	Total change in Function 99	\$ -	
2015-16 Budgeted Amount			\$ 671,559
Total Increase/(Decrease) in Expenditures		\$ (1,534,110)	\$ 74,992,554

Bastrop ISD Fund Balance Analysis and Projections

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 Audited					Policy Goal
Total Fund Balance - Ending		\$ 16,080,035	21.8%		22.5%
Reserves:					
Investments in Inventory	\$	45,582			
Outstanding Encumbrances	\$	-			
Long term receivables	\$	-	\$ 45,582		
Unreserved		\$ 16,034,453	21.7%		
Designations:					
Construction	\$	1,810,919			
Claims and judgements	\$	100,000			
Equipment	\$	750,000			
Other	\$	1,585,000	\$ 4,245,919		
Unreserved/Undesignated		\$ 11,788,264	16.0%		15.0%

2014-15 Proposed - as Amended					Policy Goal
Total Fund Balance - Ending		\$ 15,712,698	20.8%		22.5%
Reserves:					
Investments in Inventory	\$	45,582			
Outstanding Encumbrances	\$	-			
Long term receivables	\$	-	\$ 45,582		
Unreserved		\$ 15,667,116	20.7%		
Designations:					
Construction	\$	1,810,919			
Claims and judgements	\$	100,000			
Equipment	\$	750,000			
Other	\$	1,585,000	\$ 4,245,919		
Unreserved/Undesignated		\$ 11,420,927	15.1%		15.0%