



**2017-18  
Public Hearing**

**June 20, 2017**

**5:30 p.m.**

**Bastrop ISD Service Center  
906 Farm Street  
Bastrop, TX 78602**

**Bastrop Independent School District  
Budget Calendar for 2017-18 Budget Process**

Target Date	Activity/Process
<b>February 2017</b>	
	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
<b>February 21, 2017</b>	<b>Budget calendar submitted to board</b>
	Review personnel staffing and proposed salary schedule
	Provide budget allocations to campuses and departments
<b>March 2017</b>	
	Meeting with principals and departments continues
<b>March 21, 2017</b>	<b>Present preliminary budget information to Board of Trustees</b>
	Present preliminary budget information to Board of Trustees at a Budget Workshop (date to be determined)
<b>April 2017</b>	
<b>April 3, 2017</b>	Completion of campus budgets Last date for all major expenditures for 2016-17
	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
<b>April 18, 2017</b>	Complete First Draft of district budget <b>Present preliminary budget information to Board of Trustees</b>
	Continue Reviewing Budgets
<b>May 2017</b>	
<b>May 11, 2017</b>	<b>Agenda Review Meeting/Budget Workshop</b>
<b>May 16, 2017</b>	<b>Present proposed budget information to Board of Trustees</b>
<b>May 30, 2017</b>	<b>Budget Workshop</b>
<b>June 2017</b>	
<b>June 13, 2017</b>	<b>Agenda Review Meeting and Budget Workshop</b>
<b>June 20, 2017</b>	<b>Public Hearing to Adopt 2017-18 Budget</b>
<b>July 2017</b>	
<b>August/September 2017</b>	
<b>August 15, 2017</b>	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.
<b>September 9, 2017</b>	"Publish Notice of Public Meeting to Discuss Proposed Tax Rate" published 10 to 30 days before public meeting.
<b>September 19, 2017</b>	Public meeting on proposed tax rate. Meeting to adopt tax rate.
<b>Bold print</b>	<b>Designates Possible Board Meeting Dates</b>

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Bastrop ISD Budget will hold a public meeting at 5:30 PM, June 20, 2017 in 906 FARM STREET, BASTROP, TX 78602. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.040000/\$100 (proposed rate for maintenance and operations)				
School Debt Service Tax	\$0.401000/\$100 (proposed rate to pay bonded indebtedness)				
Approved by Local Voters					
<b><u>Comparison of Proposed Budget with Last Year's Budget</u></b>					
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.					
Maintenance and operations	1.64 % increase				
Debt Service	-3.89 % decrease				
Total expenditures	0.93 % increase				
<b><u>Total Appraised Value and Total Taxable Value</u></b> (as calculated under Section 26.04, Tax Code)					
	<b><u>Preceding Tax Year</u></b>	<b><u>Current Tax Year</u></b>			
Total appraised value* of all property	\$5,348,169,465	\$5,939,355,629			
Total appraised value* of new property**	\$903,750	\$82,647,927			
Total taxable value*** of all property	\$3,482,227,682	\$3,947,918,653			
Total taxable value*** of new property**	\$826,976	\$79,611,132			
*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.					
** "New property" is defined by Section 26.012(17), Tax Code.					
*** "Taxable value" is defined by Section 1.04(10), Tax Code.					
<b><u>Bonded Indebtedness</u></b>					
Total amount of outstanding and unpaid bonded indebtedness* \$160,902,565					
*Outstanding principal.					
<b><u>Comparison of Proposed Rates with Last Year's Rates</u></b>					
	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
Last Year's Rate	\$1.040000	\$0.401000*	\$1.441000	\$4,818	\$4,554
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.079020	\$0.357940*	\$1.436960	\$4,819	\$4,433
Proposed Rate	\$1.040000	\$0.401000*	\$1.441000	\$4,881	\$4,433
*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.					
<b><u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u></b>					
	<b><u>Last Year</u></b>	<b><u>This Year</u></b>			
Average Market Value of Residences	\$157,471	\$180,814			
Average Taxable Value of Residences	\$132,471	\$155,814			
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.441000	\$1.441000			
Taxes Due on Average Residence	\$1,908.91	\$2,245.28			
Increase (Decrease) in Taxes		\$336.37			
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 Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.428679. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.428679.					
<b><u>Fund Balances</u></b>					
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)	\$15,209,806				
Interest & Sinking Fund Balance(s)	\$6,998,008				

## 2017-18 Guiding Principles

- **Decisions will be driven by the district's mission, vision, beliefs, goals, stakeholder's input and data.**
  - District needs assessment
  - Campus needs assessment
  - Data from Texas Academic Performance Reports (TAPR)
  - Financial Integrity Rating System of Texas (FIRST)
  - Superintendent's Student Advisory Council (SSAC)
  - Teacher Organization
  - District Performance Committee (DPC)
  - Instructional Leadership
  - Board of Trustees
- **Priority will be made to protect the core business of schools which is classroom instruction and accountability requirements.**
  - Development of District Curriculum Management Plan.
  - Focused K-12 systemic writing.
  - Systemic Professional Development opportunities for all staff.
  - Instructional focus on response to intervention.
  - Post-Secondary readiness initiatives and programs.
  - Focus on improvement of systems and process for English Language Learner (ELL) instructional support.
  - Increase special programs support services continuum.
  - Freshman intervention support - Managing Academics & Personnel Success (MAPS).
  - Teacher Workload.
  - Increased Safety and Security measures.
  - Social emotional learning (SEL) and work of discipline task force.
- **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 (Bastrop ISD Police Force and Operations).
  - 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.
  - Performance Based Monitoring Assessment System (PBMAS).
  - House Bill 5 Career Pathways.
  - First year of full implementation of Every Student Succeeds Act (ESSA), reauthorization of NCLB.
  - New state monitoring program for state allotments.



- **While maintaining a focus on state and federal accountability, budget allocation will be shared among all schools, programs and departments.**
  - Campuses will be allocated weighted per student allocation to use on non-salary expenditures. Principal has discretion regarding how this allocation is spent.
  - Campuses will receive state allotment allocations based on student population percentages.
  - Enhanced campus budgeting process for federal allocations and some state allocations.
- **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 campuses and departments as appropriate.
  - Additional teaching positions manage class size.
- **Different models will be analyzed to ensure effectiveness and efficiency throughout the District.**
  - Intermediate, middle and secondary core content classes built at a 25:1 student to teacher ratio.
  - Summer school served on home campus to better support and provide individualized instructional remediation.
  - Elementary and intermediate summer school date modification to provide services prior to start of school year in early August.
- **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.
  - Numerous meetings consisting of campus administration, department heads, teacher organization committee and Superintendent's Student Advisory Council (SSAC).

#### **Calendar and timeline for budget process:**

##### **January/February**

- Review revenue estimations to include property value, state aid and implications of fluctuating tax revenue.
  - Monitor values through the Bastrop Central Appraisal District weekly for updates.
  - Monitor implication of value lost from principle tax paying entities.
  - Monitor the implications of the current Legislative session.

##### **March/April**

- Staffing meetings with campus administrators, department directors to determine needs and additional support.
- Refine revenue estimations to include property value and state aid.
- 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.
  - Master schedule review for additional efficiencies.

- Present preliminary recommendations to stakeholders (i.e. Teacher Organization, DPC, administrators).
- Monitor the implications of the current Legislative session.

#### **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 for the Board of Trustees presentation and proposed budget recommendation.
- Consider and Monitor the implications of the current Legislative session.
- Board Workshops to present proposed budget and receive input.

#### **June**

- Final budget presented to the Board for adoption.

**Bastrop Independent School District**  
Proposed Budget Assumptions for 2017-18

Revenues

- This budget is based upon projected enrollment of 10,888 students
- Average daily attendance is estimated at 10,109 for funding purposes
- WADA (Weighted Average Daily Attendance) 13,168
- Property Wealth per WADA (Chapter 41 above \$319,500) 234,408
- Property Value for Wealth per WADA and State Aid purposes 3,419,791,860
- Property Value for Tax Revenue Purposes 3,382,697,573
- Maintenance & Operations Tax Rate \$1.04
- Debt Service Tax Rate \$0.401

Pay Increases

- Teachers – 1.5%
- Professional Support – 1.5% of midpoint
- Paraprofessional – 1.5% of midpoint
- Administration – 1.5% of midpoint

TRS Care – District Contribution Increase



# APPRAISAL ROLL COMPARISON

	2012-13 Certified Supplement 12	2013-14 Certified Supplement 5	2014-15 Certified Supplement 8	2015-16 February 2016 Supplement 11	2016-17 Certified July 25, 2016	2016-17 Supplement 8 Mar 2017	2017-18 Preliminary Certified April 19, 2017	Difference 2016 to 2017	% Change from 2016 to 2017
NUMBER OF PROPERTIES	36,396	37,507	37,920	38,266	42,515	42,602	42,880	278	0.7%
LAND - HOMESITE	238,907,550	239,857,662	253,946,493	292,648,774	300,723,854	303,725,328	340,352,789	36,627,461	14.4%
LAND - NON HOMESITE	635,907,677	641,845,849	660,191,970	746,406,488	730,330,184	694,116,065	830,082,257	135,966,192	20.6%
LAND - AG MARKET	850,357,263	852,352,765	850,628,347	981,965,984	925,440,268	954,250,482	988,983,708	34,733,226	4.1%
LAND - TIMBER MARKET	2,396,869	2,186,857	2,186,857	2,205,636	2,427,167	2,427,167	3,043,152	615,985	28.2%
LAND - EXEMPT AG/TIMBER MARKET	611,981	611,981	2,540,344	79,396	79,396	0	0	0	0.0%
TOTAL LAND MARKET VALUE	1,728,181,340	1,736,855,114	1,769,494,011	2,023,306,278	1,959,000,869	1,954,519,042	2,162,461,906	207,942,864	11.8%
IMPROVEMENTS - HOMESITE	996,569,722	1,043,730,324	1,084,637,862	1,209,068,252	1,432,694,120	1,444,529,646	1,622,818,488	178,288,842	16.4%
IMPROVEMENTS - NON HOMESITE	967,704,797	1,039,310,641	1,128,668,685	1,278,250,952	1,374,144,470	1,354,497,589	1,602,837,750	248,340,161	22.0%
TOTAL IMPROVEMENTS	1,964,274,519	2,083,040,965	2,213,306,547	2,487,319,204	2,806,838,590	2,799,027,235	3,225,656,238	426,629,003	19.3%
PERSONAL PROPERTY	455,021,996	506,769,308	529,159,500	553,024,988	593,737,149	593,802,325	597,984,328	4,182,003	0.8%
MINERALS	5,083,765	4,348,081	3,076,118	1,800,039	1,238,826	1,189,284	1,238,826	49,542	1.6%
AUTOS									
TOTAL MARKET VALUE	4,152,561,620	4,331,013,468	4,515,036,176	5,065,450,509	5,360,815,434	5,348,537,886	5,987,341,298	638,803,412	14.1%
TOTAL HOMESTEAD CAP ADJUSTMENT	6,402,546	4,443,822	6,350,226	24,053,363	79,609,029	78,768,859	156,581,340	77,812,481	1225.3%
TOTAL EXEMPT PROPERTY	344,744,189	337,994,127	344,289,226	376,958,277	446,451,609	0	0	0	0.0%
TOTAL PRODUCTIVITY MARKET (NON EXE AG USE	852,754,132	854,539,622	852,815,204	984,171,620	927,867,435	956,598,253	991,542,516	34,944,263	4.1%
TIMBER USE	15,081,476	18,235,588	17,591,529	16,460,761	15,960,700	16,362,166	15,060,087	(1,302,079)	-7.4%
PRODUCTIVITY LOSS	100,471	100,698	101,276	104,362	104,362	104,362	108,538	4,176	4.1%
TOTAL ASSESSED	837,572,185	836,203,336	835,122,399	967,606,497	911,802,373	940,131,725	976,373,891	36,242,166	4.3%
EXEMPTIONS									
(HS) HOMESTEAD	139,675,515	136,694,606	140,029,197	239,352,585	243,725,065	246,412,973	244,180,546	(2,232,427)	-1.6%
(OA) OVER 65 STATE	24,606,440	25,610,323	27,585,892	29,053,282	29,719,080	30,829,577	30,516,521	(313,056)	-1.1%
(DP) DISABLED PERSONS	3,980,708	3,828,421	3,950,537	3,953,304	3,990,369	4,087,369	4,023,191	(64,178)	-1.6%
(DV) DISABLED VET	4,523,401	4,535,131	4,872,006	4,943,090	5,113,119	5,247,002	5,087,789	(159,213)	-3.3%
(DVX) DISABLED VET 100%	14,052,515	17,806,020	21,755,298	23,649,602	27,447,151	27,938,869	31,476,583	3,537,714	16.3%
(HB366) HOUSE BILL 366	25,039	20,730	30,521	25,507	29,640	29,640	27,907	(1,733)	-5.7%
(NV) Nominal Value	66,555	66,555	66,555	66,555	66,555	66,555	66,555	0	0.0%
(AB) ABATEMENT								0	
(RV) Registered Vehicle Exemption	489,192	403,071	392,643	458,960	460,653	460,653	395,988	(64,665)	-16.5%



# APPRAISAL ROLL COMPARISON

	2012-13 Certified Supplement 12	2013-14 Certified Supplement 5	2014-15 Certified Supplement 8	2015-16 February 2016 Supplement 11	2016-17 Certified July 25, 2016	2016-17 Supplement 8 Mar 2017	2017-18 Preliminary Certified April 19, 2017	Difference 2016 to 2017	% Change from 2016 to 2017
(HT) HISTORICAL (7)	477,235	501,235	300,019	425,126	278,644	278,644	241,336	(37,308)	-12.4%
(SOL) SOLAR	34,370	0	0	35,546	0	0	0	0	0.0%
(FP) Freeport (1)	893	25,126	370,445	293,649	30,995,146	30,995,146	0	(30,995,146)	-8367.0%
(PC) POLLUTION	49,134,780	51,516,141	53,254,861	55,116,361	43,302,661	43,302,661	43,302,661	0	0.0%
(EXCHMB) Chamber of Commerce Exemptio	121,898	121,898	216,500	230,422	230,422	230,422	230,422	0	0.0%
(SPCHR) SPECIAL CHARITABLE	155,500	264,448	276,697	294,297	413,505	413,505	880,392	466,887	168.7%
(AUTO) Lease Vehicles EX	761,549	2,161,983	2,977,186	4,490,057	6,000,781	6,000,781	331,242	(5,669,539)	-190.4%
OTHER EXEMPTIONS						257,494	836,469	578,975	
EXEMPT PROPERTY						445,357,881	456,832,640	11,474,759	
(PRO) PRORATED EXEMPT PROPERTY	3,382,606	2,848,090	3,939,444	54,593,667	723,007	1,515,199	177,786	(1,337,413)	-33.9%
TOTAL EXEMPTIONS	241,488,196	246,403,778	260,017,801	416,982,010	392,495,798	843,424,371	818,608,028	(24,816,343)	-9.5%
NET TAXABLE (BEFORE FREEZE)	2,722,354,504	2,905,968,405	3,069,256,524	3,279,850,362	3,530,456,625	3,486,212,931	4,035,778,039	549,565,108	17.9%
Over 65 Freeze Totals									
****FREEZE TOTALS									
FREEZE ASSESSED	274,766,209	302,715,309	329,029,602	388,722,171	400,184,773	463,465,288	522,859,015	59,393,727	18.1%
FREEZE TAXABLE	212,837,297	237,901,497	257,505,928	284,713,479	299,306,491	349,296,543	403,604,952	54,308,409	21.1%
FREEZE CEILING	2,740,883	3,026,085	3,343,247	3,289,159	3,166,429	3,811,729	4,133,299	321,570	9.6%
FREEZE LOSS							0	0	
TRANSFER TOTALS	1,280,586	2,090,787	878,384	744,162	699,470	0	1,697,865	1,697,865	193.3%
NEW OA EXEMPTIONS									
FREEZE ADJUSTED TAXABLE (NET TAXABLE - FREEZE TAXABLE)	2,508,236,621	2,665,976,121	2,810,872,212	2,994,392,721	3,230,450,664	3,136,916,388	3,630,475,222	493,558,834	17.6%
Disabled Persons Freeze Totals									
****FREEZE TOTALS									
FREEZE ASSESSED	36,580,427	35,484,471	36,443,991	40,125,617	43,935,833	45,797,382	51,532,200	5,734,818	15.7%
FREEZE TAXABLE	25,200,201	24,792,328	25,759,462	25,398,481	28,941,935	30,330,984	35,437,974	5,106,990	19.8%
FREEZE CEILING	391,555	362,299	372,095	308,921	323,881	341,561	361,567	20,006	5.4%
FREEZE LOSS				0			0	0	
TRANSFER TOTALS	19,920	44,377	72,844	73,549	0	0	0	0	0.0%
NEW OA EXEMPTIONS									
FREEZE ADJUSTED TAXABLE (NET TAXABLE - FREEZE TAXABLE)	2,483,016,500	2,641,139,416	2,785,039,906	2,968,920,691	3,201,508,729	3,106,585,404	3,595,037,248	488,451,844	17.5%

## Austin Yield Information

The Austin yield is based on the property value per weighted student in Austin ISD, which is projected to be about \$994,100 in 2017-18 and about \$1,062,800 in 2018-19. Each penny of tax rate in Austin ISD would raise \$99.41 per weighted student in 2017-18, and \$106.28 in 2018-19. By contrast, the current yield level for 2016-17 is \$77.53.

The increase in the yield means more revenue guaranteed for districts that are less property wealthy than Austin ISD, and that includes Bastrop ISD. Bastrop has 4 pennies of M&O tax rate above the compressed rate of \$1.00. Assuming the district maintains the same tax rate for 2017-18, it would get about \$22 for each of those 4 pennies in new state aid in 2017-18, or about \$88 per WADA, assuming everything else stays constant.

(This is a very simplified computation - there are lots of additional steps, and the actual gain from one year to the next would be influenced by property value growth, changes in students, etc.)

# Enrollment

# Attendance

Fiscal Year	Actual Enrollment		Snapshot Enrollment		Total Yearly Change Snapshot		ADA Amount	Total Yearly Change		Percent Increase (Decrease)		Percent of Membership
	Enrollment		Enrollment		Change	Snapshot		Change				
2001-02	6,681		6,775		286		6,299	260		4.3%		94.2
2002-03	7,100		7,254		479		6,692	393		6.2%		94.2
2003-04	7,374		7,565		311		6,962	270		4.0%		94.5
2004-05	7,579		7,784		219		7,190	228		3.3%		94.8
2005-06	7,797		7,981		197		7,381	191		2.7%		94.6
2006-07	7,941		8,252		271		7,530	149		2.0%		94.6
2007-08	8,304		8,538		286		7,832	302		4.0%		94.3
2008-09	8,450		8,769		231		8,030	198		2.5%		95.0
2009-10	8,555		8,936		167		8,175	145		1.8%		94.4
2010-11	8,835		9,075		139		8,391	216		2.6%		95.0
2011-12	8,898		9,109		34		8,458	135		1.6%		95.0
2012-13	9,076		9,302		193		8,625	167		1.9%		95.0
2013-14	9,282		9,575		273		8,831	206		2.4%		95.1
2014-15	9,769		9,928		353		9,215	351		3.9%		95.0
2015-16	9,900		10,278		350		9,529	315		3.4%		95.6
2016-17 Near Final			10,539		261		9,794	265				
Sixteen Year Average					253			235		3.1%		94.8

**Average Enrollment Growth  
Per Year  
253**

**Average ADA Growth Per Year  
235  
3.1%**



Bastrop Independent School District  
Revenue Analysis  
2017-18 Proposed Budget

	Estimated Additions/Reductions	
<b>Local and Intermediate Revenue Sources</b>		
<b>2016-17 Budgeted Amount</b>		\$ 36,150,106
Increase in Current Tax Collections	\$ 2,921,228	
Decrease in Local Revenue (Building Use/Insurance Recovery)	\$ (355,704)	
Decrease in Tuition and Fees	\$ (34,440)	
Total Change in Local Revenues	\$ 2,531,084	
<b>2017-18 Budgeted Amount</b>		\$ 38,681,190
<b>State Revenue Sources</b>		
<b>2016-17 Budgeted Amount</b>		\$ 47,654,280
Increase in State Aid	\$ 187,777	
E-Rate (Amended when received)	\$ (213,490)	
Increase in TRS On Behalf	\$ 449,889	
Total Change in State Revenues	\$ 424,176	
<b>2017-18 Budgeted Amount</b>		\$ 48,078,456
<b>Federal Revenue Sources</b>		
<b>2016-17 Budgeted Amount</b>		\$ 1,691,886
Increase in Federal Revenue	\$ 18,807	
Total Change in Federal Revenues	\$ 18,807	
<b>2017-18 Budgeted Amount</b>		\$ 1,710,693
<b>2017-18 Budgeted Amount</b>		\$ 88,470,339
<b>2016-17 Budget Estimate</b>		\$ 88,470,339
2015-16 Budgeted Revenue as Amended		\$ 85,496,272
<b>2016-17 Budgeted Revenue Increase</b>		\$ 2,974,067



Teacher/Staff Allocation Comparison

TEACHER/STAFF FTE SUMMARY	2016-17	2017-18	Gain or
Campus	Allocation	Allocation	Loss
Bastrop High School	92.32	85.82	(6.50)
Cedar Creek High School	102.3	100.3	(2.00)
Colorado River Collegiate Academy	11.5	13.5	2.00
Genesis High School	9.5	9.5	-
Gateway Alternative School	10	10	-
Bastrop Middle School	52.34	46.34	(6.00)
Cedar Creek Middle School	58.22	52.72	(5.50)
Bastrop Intermediate	45.5	48	2.50
Cedar Creek Intermediate	52.5	57	4.50
Emile Elementary	34.5	46	11.50
Mina Elementary	38.5	39	0.50
Cedar Creek Elementary	53	51	(2.00)
Red Rock Elementary	44	44	-
Bluebonnet Elementary	51.13	51	(0.13)
Lost Pines Elementary	47.5	43.5	(4.00)
Safety and Security	4	5	1.00
Total (+/-)	706.81	702.68	(4.13)
Growth Positions			4.13
Budget Impact			0.0

Additional 2017-18  
Budget Considerations

**Additional Required Recurring Costs**

Colorado River Collegiate Academy Year 4		
ACC tuition, books, transportation	\$	153,782.00
Transportation Increase for Bus Driver Pay	\$	297,732.00
Annual Lease for 3 new portables	\$	43,000.00
Total	\$	494,514.00

**Additional Recurring Considerations**

Technology	\$	203,964.00
Curriculum Resources	\$	184,412.00
Social Emotional Learning	\$	40,000.00
Fine Arts Allocation Additions	\$	80,897.00
Maintenance CPI Increase	\$	114,461.00
Total	\$	623,734.00

**Decision Package Costs**

**Required One-Time Costs**

Portable Building Setup	\$	145,000.00
Total	\$	145,000.00

**One Time Costs for Consideration**

Additional Police Vehicle	\$	35,000.00
Waste Water System Upgrades	\$	64,000.00
Technology - Safety and Security	\$	96,944.00
Tennis Court Repair (BHS & CCHS)	\$	215,000.00
Total	\$	410,944.00

<b>Total Decision Package Costs</b>	<b>\$</b>	<b>555,944.00</b>
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Bastrop Independent School District  
2017-18 General Fund Budget Estimates

	General Fund as Amended	General Fund Proposed	Difference Between 2016-17 and Proposed
	2016-17	2017-18	
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues	35,488,962	38,410,190	2,921,228
5720: Local Revenue	-	-	-
5730: Tuition and Fees	109,440	75,000	(34,440)
5740: Other Revenues from Local Sources	451,704	96,000	(355,704)
5750: Revenues from Cocurricular Activities	100,000	100,000	-
5760: Revenues from Intermediate Sources	-	-	-
<b><u>State Revenue Sources</u></b>			
5810: State Foundation Revenues	44,053,324	44,241,101	187,777
5810: State Foundation Revenues - TRS Rider 71	-	-	-
5820: Other State Program Revenues	-	-	-
5830: TRS Care - On-Behalf Payments/E-Rate	3,600,956	3,837,355	236,399
5850: Other State Revenue	-	-	-
<b><u>Federal Revenue Sources</u></b>			
5910: Other Federal Revenue	-	-	-
5920: Federal Revenues	104,500	104,500	-
5930: Federal Program Revenues	1,542,566	1,606,193	63,627
5940: Federal Revenue from Fed Agencies	44,820	-	(44,820)
7000: Other Resources	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 85,496,272</b>	<b>\$ 88,470,339</b>	<b>\$ 2,974,067</b>
<b><u>Distribution of Budget Funds by Function</u></b>			
	2016-17	2017-18	Difference
0011: Instruction	53,360,933	54,302,692	941,759
0012: Instructional Resources and Media Services	1,044,222	1,049,989	5,767
0013: Curriculum Dev & Inst Staff Development	794,983	871,672	76,689
0021: Instructional Leadership	622,375	703,965	81,590
0023: School Leadership	4,969,870	5,055,360	85,490
0031: Guidance, Counseling & Evaluation Svcs	3,179,121	3,457,836	278,715
0032: Social Work Services	194,855	197,480	2,625
0033: Health Services	809,326	818,026	8,700
0034: Student Transportation	5,534,509	5,732,957	198,448
0035: Food Service	-	-	-
0036: Co-Curricular Activities	2,171,230	2,308,502	137,272
0041: General Administration	2,528,018	2,643,362	115,344
0051: Plant Maintenance & Operations	8,804,727	8,688,298	(116,429)
0052: Security & Monitoring Services	600,574	665,685	65,111
0053: Data Processing Services	987,141	1,008,736	21,595
0061: Community Services	91,828	93,213	1,385
0071: Debt Services	-	-	-
0081: Facilities Acquisitions & Construction	196,000	504,000	308,000
0093: Payments to Fiscal Agent of SSA	66,753	66,753	-
0099: Other Intergovernmental Charges	781,366	861,105	79,739
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 86,737,831</b>	<b>\$ 89,029,631</b>	<b>2,291,800</b>
8000: Operating Transfers Out	-	-	-
Excess (Deficiency) Revenues Over Exp	(1,241,559)	(559,292)	

<b>**Includes one time fund balance use</b>	<b>\$ 910,166</b>
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Bastrop Independent School District 2017-18  
Proposed Function Analysis General Fund

	Estimated Additions/ (Deletions)	
<b>Function 11 - Instruction</b>		
<b>2016-17 Budgeted Amount</b>		<b>\$ 53,360,933</b>
<b>Payroll</b>		
- Salary Increase for Teachers	\$ 579,723	
- Salary Increase for Professional Support Staff	\$ 669	
- Salary increase for support staff	\$ 43,393	
- Transition Budget (2016-17)	\$ (24,533)	
- Move FTE to Safety and Security	\$ (45,000)	
- TRS Care Increase	\$ 81,466	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- E-Rate change - Amend as received	\$ (213,490)	
- Campus Allocation Increase	\$ 33,189	
- Transition Budget (2016-17)	\$ (9,197)	
- Technology Increase	\$ 908,092	
- Supplies and Materials for ELA/Math/Science/Social Studies/Digital	\$ 82,500	
- Fine Arts Allocation	\$ 26,696	
- Technology Fund Balance Use for 2016-17	\$ (704,128)	
- Social and Emotional Learning Program	\$ 40,000	
<b>Other Operating Costs</b>		
- Colorado River Collegiate Academy ACC Tuition, Transportation	\$ 153,782	
- Transition Budget (2016-17)	\$ (710)	
<b>Equipment</b>		
- Vehicle for Driver's Education (2016-17 One Time Cost)	\$ (10,693)	
<b>Total change in Function 11</b>	<b>\$ 941,759</b>	
<b>2017-18 Budgeted Amount</b>		<b>\$ 54,302,692</b>
<b>Function 12 - Instructional Resources and Media Services</b>		
<b>2016-17 Budgeted Amount</b>		<b>\$ 1,044,222</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 9,495	
- TRS Care Increase	\$ 1,360	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- Library Upgrade (2016-17 One Time Cost)	\$ (10,000)	
- Increase in allocation for growth	\$ 4,912	
<b>Other Operating Costs</b>		
- No Change		
<b>Total change in Function 12</b>	<b>\$ 5,767</b>	
<b>2017-18 Budgeted Amount</b>		<b>\$ 1,049,989</b>
<b>Function 13-Curriculum</b>		
<b>2016-17 Budgeted Amount</b>		<b>\$ 794,983</b>
<b>Payroll</b>		
- Salary increase for Professional Staff	\$ 13,174	



Bastrop Independent School District 2017-18  
Proposed Function Analysis General Fund

- Salary Increase for Support Staff	\$	841	
-Substitutes for Staff Development	\$	33,750	
- TRS Care Increase	\$	1,070	
<b>Contracted Services</b>			
- No Change			
<b>Supplies</b>			
- Curriculum Supplies	\$	22,604	
<b>Other Operating Costs</b>			
- Professional Development Curriculum	\$	5,250	
<b>Equipment</b>			
- No Change			
<b>Total change in Function 13</b>	\$	76,689	
<b>2017-18 Budgeted Amount</b>			\$ 871,672
<b>Function 21 - Instructional Administration</b>			
<b>2016-17 Budgeted Amount</b>			\$ 622,375
<b>Payroll</b>			
- Salary increase for Professional Staff	\$	3,748	
- Salary Increase for Support Staff	\$	1,383	
-Substitutes for Staff Development	\$	7,808	
- TRS On Behalf (Accounting Entry Only)	\$	67,794	
- TRS Care Increase	\$	857	
<b>Contracted Services</b>			
- No Change			
<b>Supplies</b>			
- No Change			
<b>Other Operating Costs</b>			
- No Change			
<b>Equipment</b>			
- No Change			
	\$	-	
<b>Total change in Function 21</b>	\$	81,590	
<b>2017-18 Budgeted Amount</b>			\$ 703,965
<b>Function 23 - School Leadership</b>			
<b>2016-17 Budgeted Amount</b>			\$ 4,969,870
<b>Payroll</b>			
- Salary Increase for Professional Staff	\$	41,639	
- Salary Increase for Support Staff	\$	16,937	
- TRS On Behalf (Accounting Entry Only)	\$	18,555	
- TRS Care Increase	\$	8,359	
<b>Contracted Services</b>			
- No Change			
<b>Supplies</b>			
- No Change	\$	-	
<b>Other Operating Costs</b>			
- No Change			

Bastrop Independent School District 2017-18  
Proposed Function Analysis General Fund

<b>Total change in Function 23</b>		<b>\$ 85,490</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 5,055,360</b>
<b>Function 31 - Guidance &amp; Counseling</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 3,179,121</b>
<b>Payroll</b>			
- Salary Increase for Professional Staff	\$ 34,266		
- Salary Increase for Support Staff	\$ 8,858		
- 5 Extra Days for Elementary Counselors	\$ 10,017		
- TRS On Behalf (Accounting Entry Only)	\$ 197,324		
- TRS Care Increase	\$ 5,750		
<b>Contracted Services</b>			
- No Change			
<b>Supplies</b>			
- Testing Materials - Curriculum	\$ 22,500		
<b>Other Operating Costs</b>			
- No Change			
<b>Equipment</b>			
- No Change			
<b>Total change in Function 31</b>		<b>\$ 278,715</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 3,457,836</b>
<b>Function 32 - Social Work Services</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 194,855</b>
<b>Payroll</b>			
- Salary Increase for Professional Staff	\$ 918		
- Salary Increase for Support Staff	\$ 1,403		
- TRS Care Increase	\$ 304		
<b>Contracted Services</b>			
- No Change			
<b>Supplies</b>			
- No Change			
<b>Other Operating Costs</b>			
- No Change			
<b>Capital Outlay</b>			
- No Change			
<b>Total change in Function 32</b>		<b>\$ 2,625</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 197,480</b>
<b>Function 33 - Health Services</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 809,326</b>
<b>Payroll</b>			
- Salary Increase for Professional Staff	\$ 3,699		
- Salary Increase for Support Staff	\$ 3,693		
- TRS Care Increase	\$ 1,308		
<b>Contracted Services</b>			
- No Change			



Bastrop Independent School District 2017-18  
Proposed Function Analysis General Fund

	<b>Supplies</b>		
	- AED Replacement		
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 33</b>	<b>\$ 8,700</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 818,026</b>
<b>Function 34 Pupil Transportation</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 5,534,509</b>
	<b>Payroll</b>		
	- Salary Increase	<b>\$ 666</b>	
	- TRS Care Increase	<b>\$ 50</b>	
	<b>Contracted Services</b>		
	- CPI Increase and Increase for Bus Driver Pay Increase	<b>\$ 297,732</b>	
	<b>Supplies &amp; Materials</b>		
	- Fuel (2016-17 Amendment)	<b>\$ (100,000)</b>	
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 34</b>	<b>\$ 198,448</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 5,732,957</b>
<b>Function 35 - Food Service</b>			<b>\$ -</b>
<b>2016-17 Budgeted Amount</b>			
	<b>Payroll - TRS On-Behalf</b>	<b>\$ -</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ -</b>
<b>Function 36 - Co curricular</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 2,171,230</b>
	<b>Payroll</b>		
	- Salary Increases	<b>\$ 3,529</b>	
	- TRS On Behalf (Accounting Entry Only)	<b>\$ 79,246</b>	
	- TRS Care Increase	<b>\$ 296</b>	
	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- Fine Arts Allocation	<b>\$ 54,201</b>	
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Capital Outlay</b>		
	- No Change		
	<b>Total change in Function 36</b>	<b>\$ 137,272</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 2,308,502</b>

Bastrop Independent School District 2017-18  
Proposed Function Analysis General Fund

<b>Function 41 - Administration</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 2,528,018</b>
	<b>Payroll</b>		
	- Salary Increase for Professional Staff	\$ 14,509	
	- Salary Increase for Support Staff	\$ 10,684	
	- TRS On Behalf (Accounting Entry Only)	\$ 86,970	
	- TRS Care Increase	\$ 3,181	
	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- No Change		
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 41</b>	<b>\$ 115,344</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 2,643,362</b>
<b>Function 51 - Plant Maintenance</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 8,804,727</b>
	<b>Payroll</b>		
	- Salary Increase	\$ 666	
	- TRS Care Increase	\$ 50	
	<b>Contracted Services</b>		
	- CPI Increase less supplies (Bastrop ISD expense listed below)	\$ 86,620	
	- CCMS/CCIS Wastewater Repair	\$ (20,000)	
	- <i>Wastewater Repair - All Waste Water Systems (Decision Package)</i>	\$ 64,000	
	- One Time Maintenance Costs and Insurance Claims (2016-17)	\$ (319,966)	
	<b>Supplies</b>		
	- Change in Contracted Services for Security	\$ 35,578	
	<b>Other Operating Costs</b>		
	- Insurance Increase	\$ 36,623	
	<b>Capital Outlay</b>		
	<b>Total change in Function 51</b>	<b>\$ (116,429)</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 8,688,298</b>
<b>Function 52 - Security</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 600,574</b>
	<b>Payroll</b>		
	- Salary Increase	\$ 4,488	
	- Additional Officer (Moved from Function 11 Instructional)	\$ 45,000	
	- TRS Care Increase	\$ 658	
	<b>Contracted Services</b>		
	- <i>Safety and Security (2017-18 Decision Package)</i>	\$ 96,944	
	- Middle School Entrances (2016-17 One Time Cost)	\$ (80,000)	
	<b>Supplies</b>		
	- No Change		



Bastrop Independent School District 2017-18  
Proposed Function Analysis General Fund

<b>Other Operating Costs</b>		
- No Change		
<b>Capital Outlay</b>		
- Security Cars (17-18 Decision Package)	\$ 35,000	
- Security Car Insurance Claims (One Time Cost 2016-17)	\$ (36,979)	
<b>Total change in Function 52</b>	<b>\$ 65,111</b>	
<b>2017-18 Budgeted Amount</b>		<b>\$ 665,685</b>
<b>Function 53 - Data Processing/Computer Services</b>		
<b>2016-17 Budgeted Amount</b>		<b>\$ 987,141</b>
<b>Payroll</b>		
- Salary Increase	\$ 20,308	
- TRS Care Increase	\$ 1,287	
<b>Contracted Services</b>		
- No Change	\$ -	
<b>Supplies</b>		
- No Change		
<b>Other Operating Costs</b>		
- No Change		
<b>Equipment</b>		
- No Change		
<b>Total change in Function 53</b>	<b>\$ 21,595</b>	
<b>2017-18 Budgeted Amount</b>		<b>\$ 1,008,736</b>
<b>Function 61 - Community Services</b>		
<b>2016-17 Budgeted Amount</b>		<b>\$ 91,828</b>
<b>Payroll</b>		<b>\$ -</b>
- Salary Increase	\$ 1,220	
- TRS Care Increase	\$ 165	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- No Change		
<b>Other Operating Costs</b>		
- No Change		
<b>Equipment</b>		
- No Change		
<b>Total change in Function 61</b>	<b>\$ 1,385</b>	
<b>2017-18 Budgeted Amount</b>		<b>\$ 93,213</b>
<b>Function 81 - Facilities Acquisition &amp; Construction</b>		
<b>2016-17 Budgeted Amount</b>		<b>\$ 196,000</b>
<b>Contracted Services</b>		

Bastrop Independent School District 2017-18  
Proposed Function Analysis General Fund

	- Setup cost for portables for 2016-17	\$ (95,000)	
	- Lease payment on 3 new portables	\$ 43,000	
	- Setup cost for portables for 2017-18	\$ 145,000	
	- Tennis Court Repair -Bastrop and Cedar Creek High School	\$ 215,000	
	<b>Total change to Function 81</b>	<b>\$ 308,000</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 504,000</b>
<b>Function 93 - Payments to Fiscal Agents</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 66,753</b>
	<b>Other</b>		
	- No Change	\$ -	
	<b>Total change in Function 93</b>	<b>\$ -</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 66,753</b>
<b>Function 99 - Other Intergovernmental Charges</b>			
<b>2016-17 Budgeted Amount</b>			<b>\$ 781,366</b>
	- Increase in Appraisal District Payment	79,739	
	<b>Total change in Function 99</b>	<b>\$ 79,739</b>	
<b>2017-18 Budgeted Amount</b>			<b>\$ 861,105</b>
	<b>Total Increase/(Decrease) in Expenditures</b>	<b>\$ 2,291,800</b>	<b>\$ 89,029,631</b>

Bastrop Independent School District  
2017-18 Proposed Debt Service Budget

	2016-17 Debt Service as Amended	2017-18 Debt Service Proposed	Difference
	0.401	0.401	
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues	12,151,872	14,119,399	1,967,527
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	3,000	3,000	-
5750: Revenues from Cocurricular Activities			
5760: Revenues from Intermediate Sources			
<b><u>State Revenue Sources</u></b>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	1,199,871	722,024	(477,847)
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<b><u>Federal Revenue Sources</u></b>			
5910: Other Federal Revenue			
5920: Federal Revenues			
7000: Other Resources	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 13,354,743</b>	<b>\$ 14,844,423</b>	<b>\$ 1,489,680</b>

**Distribution of Budget Funds by Function**

0011: Instruction			
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development			
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service			
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services	12,787,998	12,290,884	(497,114)
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 12,787,998</b>	<b>\$ 12,290,884</b>	<b>\$ (497,114)</b>

**8000: Operating Transfers Out**

Excess (Deficiency) Revenues Over Exp	566,745	2,553,539	
Estimated Beginning Fund Balance	\$ 6,998,008	\$ 7,564,753	
Estimated Ending Fund Balance	\$ 7,564,753	\$ 10,118,292	
<b>**Augusts Debt Service Payment</b>	<b>3,446,499</b>	<b>2,817,169</b>	