



**May 15, 2018**  
**Budget Information**

**Board Meeting**  
**5:30 p.m.**

**Bastrop ISD**  
**Mina Elementary**  
**1203 Hill Street**  
**Bastrop, TX 78612**

**Bastrop Independent School District  
Budget Calendar for 2018-19 Budget Process**

Target Date	Activity/Process
<b>February 2018</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
February 20, 2018	Budget calendar submitted to board
	Review personnel staffing and proposed salary schedule
	Provide budget allocations to campuses and departments
<b>March 2018</b>	
	Meeting with principals and departments continues
March 20, 2018	Present preliminary budget information to Board of Trustees
	Present preliminary budget information to Board of Trustees at a Budget Workshop (date to be determined)
<b>April 2018</b>	
April 6, 2018	Completion of campus budgets Last date for all major expenditures for 2017-18
	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 17, 2018	Complete First Draft of district budget Present preliminary budget information to Board of Trustees
	Continue Reviewing Budgets
<b>May 2018</b>	
May 10, 2018	No Agenda Review
May 15, 2018	Present proposed budget information to Board of Trustees
May 2018	Possible Budget Workshop
<b>June 2018</b>	
June 9, 2018	"Publish Notice of Public Meeting to Discuss Proposed Budget Adoption" published 10 to 30 days before public meeting.
June 14, 2018	Agenda Review Meeting and Budget Workshop
June 19, 2018	Public Hearing to Adopt 2018-19 Budget
<b>July 2018</b>	
<b>August/September 2018</b>	
August 21, 2018	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 8, 2018	"Publish Notice of Public Meeting to Discuss Proposed Tax Rate" published 10 to 30 days before public meeting.
September 18, 2018	Public meeting on proposed tax rate. Meeting to adopt tax rate.
Bold print	Designates Possible Board Meeting Dates

## **2018-19 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.
  - Expansion of SIMS Instructional Framework (Intermediate and Middle Schools)
  - Teacher Workload.
  - Increased Safety and Security measures.
  - Social emotional learning (SEL)
- **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.
  - Performance Based Monitoring Assessment System (PBMAS).
  - Secondary Bill 5 Career Pathways.
  - Every Student Succeeds Act (ESSA), reauthorization of NCLB.
  - 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.
  - Standardized master schedule and instructional minutes
- **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 2018-19

Revenues

- This budget is based upon projected enrollment of 11,292 students
  - Average daily attendance is estimated at 10,379 for funding purposes
  - WADA (Weighted Average Daily Attendance) 13,721
  - Property Wealth per WADA (Chapter 41 above \$319,500) 252,208
  - Property Value for Wealth per WADA and State Aid purposes 3,460,541,047
  - Property Value for Tax Revenue Purposes 3,484,178,500
  - Maintenance & Operations Tax Rate \$1.04
  - Debt Service Tax Rate \$0.401
- 
- Teachers – 2%
  - Professional Support – 2% of midpoint
  - Paraprofessional – 2% of midpoint
  - Administration – 2% of midpoint
- 
- 6 Teacher Positions for Growth

Bastrop Independent School District  
2018-19 Proposed General Fund Budget

	General Fund Amended	General Proposed 2%	Difference
	2017-18	2018-19	
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues	38,410,190	39,714,776	1,304,586
5720: Local Revenue	-	-	-
5730: Tuition and Fees	114,722	75,000	(39,722)
5740: Other Revenues from Local Sources	193,328	96,000	(97,328)
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	44,776,045	45,605,880	829,835
5810: State Foundation Revenues - TRS Rider 71			-
5820: Other State Program Revenues	7,500	-	(7,500)
5830: TRS Care - On-Behalf Payments/E-Rate	3,884,158	3,640,569	(243,589)
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	1,607,757	1,210,885	(396,872)
5940: Federal Revenue from Fed Agencies	-	-	-
7000: Other Resources			
<b>Total Revenues and Other Sources</b>	<b>\$ 89,198,200</b>	<b>\$ 90,547,610</b>	<b>\$ 1,349,410</b>
<b><u>Distribution of Budget Funds by Function</u></b>			<b>Difference</b>
0011: Instruction	54,542,323	55,067,254	524,931
0012: Instructional Resources and Media Services	1,054,989	1,080,350	25,361
0013: Curriculum Dev & Inst Staff Development	1,015,557	1,076,326	60,769
0021: Instructional Leadership	788,910	795,410	6,500
0023: School Leadership	5,053,100	5,126,919	73,819
0031: Guidance, Counseling & Evaluation Svcs	3,440,841	3,496,434	55,593
0032: Social Work Services	197,680	200,552	2,872
0033: Health Services	818,276	827,054	8,778
0034: Student Transportation	5,778,257	5,908,795	130,538
0035: Food Service	-	-	-
0036: Co-Curricular Activities	2,361,958	2,456,702	94,744
0041: General Administration	2,664,362	2,758,623	94,261
0051: Plant Maintenance & Operations	9,002,266	8,735,339	(266,927)
0052: Security & Monitoring Services	729,763	700,867	(28,896)
0053: Data Processing Services	1,021,736	1,068,754	47,018
0061: Community Services	93,213	204,873	111,660
0071: Debt Services	-	-	-
0081: Facilities Acquisitions & Construction	475,500	115,500	(360,000)
0093: Payments to Fiscal Agent of SSA	66,753	66,753	-
0099: Other Intergovernmental Charges	861,105	861,105	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 89,966,589</b>	<b>\$ 90,547,610</b>	<b>581,021</b>
8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	(768,389)	-	

**\*\*Includes one time fund balance use**

Bastrop Independent School District  
Revenue Analysis  
2018-19 Proposed Budget

		Estimated Additions/Reductions	
<b>Local and Intermediate Revenue Sources</b>			
<b>2017-18 Budgeted Amount</b>			\$ 38,818,240
	Increase in Current Tax Collections	\$ 1,304,586	
	Decrease in Local Revenue (Buidling Use/Insurance Recovery)	\$ (97,328)	
	Decrease in Tuition and Fees	\$ (39,722)	
	Total Change in Local Revenues	\$ 1,167,536	
<b>2018-19 Budgeted Amount</b>			\$ 39,985,776
<b>State Revenue Sources</b>			
<b>2017-18 Budgeted Amount</b>			\$ 48,667,703
	Increase in State Aid	\$ 1,365,179	
	Decrease in TRS on Behalf	\$ (98,393)	
	E-Rate (Amended when received)	\$ (145,596)	
	Decrease State Program Revenue	\$ (7,500)	
	State Aid - One time Increase for SCE	\$ (534,944)	
	Total Change in State Revenues	\$ 578,746	
<b>2018-19 Budgeted Amount</b>			\$ 49,246,449
<b>Federal Revenue Sources</b>			
<b>2017-18 Budgeted Amount</b>			\$ 1,712,257
	Decrease in Federal Revenue	\$ (1,564)	
	Reduction in SHARS settle-up	\$ (395,308)	
	Total Change in Federal Revenues	\$ (396,872)	
<b>2018-19 Budgeted Amount</b>			\$ 1,315,385
<b>2017-18 Budgeted Amount</b>			\$ 90,547,610
<b>2018-19 Budget Proposed</b>			\$ 90,547,610
<b>2017-18 Budgeted Revenue as Amended</b>			\$ 89,198,200
<b>2017-18 Budgeted Revenue Increase</b>			\$ 1,349,410



**CAMPUS ENROLLMENT STATISTICS AND PROJECTIONS**

	Grade	15-16 PEIMS	16-17 PEIMS	17-18 Projections	17-18 PEIMS	18-19 Projections
<b>Bastrop HS</b>	12	299	298	285	290	350
	11	313	290	379	360	329
	10	344	372	376	357	386
	9	392	369	391	397	395
<b>Total</b>		<b>1348</b>	<b>1329</b>	<b>1431</b>	<b>1404</b>	<b>1460</b>
<b>Cedar Creek HS</b>	12	326	287	365	336	311
	11	327	366	352	320	402
	10	399	346	452	423	466
	9	386	480	437	490	428
<b>Total</b>		<b>1438</b>	<b>1479</b>	<b>1606</b>	<b>1569</b>	<b>1607</b>
<b>CRCA</b>	12			50	47	48
	11		50	57	48	57
	10	51	57	54	57	63
	9	56	54	60	63	60
<b>Total</b>		<b>107</b>	<b>161</b>	<b>221</b>	<b>215</b>	<b>228</b>
<b>Bastrop Middle</b>	8	352	383	382	384	399
	7	355	371	381	387	389
<b>Total</b>		<b>707</b>	<b>754</b>	<b>763</b>	<b>771</b>	<b>788</b>
<b>Bastrop Intermediate</b>	6	345	370	370	378	412
	5	360	359	421	400	415
<b>Total</b>		<b>705</b>	<b>729</b>	<b>791</b>	<b>778</b>	<b>827</b>
<b>Cedar Creek Intermediate</b>	6	417	412	468	477	495
	5	385	454	483	481	480
<b>Total</b>		<b>802</b>	<b>866</b>	<b>951</b>	<b>958</b>	<b>975</b>
<b>Cedar Creek Middle</b>	8	422	425	440	416	437
	7	414	427	424	425	491
	6					
	5					
<b>Total</b>		<b>836</b>	<b>852</b>	<b>864</b>	<b>841</b>	<b>928</b>
<b>Emile Elementary</b>	7					
	6					
	5					
	4	93	101	125	149	143
	3	103	103	131	139	138
	2	108	109	125	134	146
	1	105	103	127	142	130
	KG	96	105	120	126	130
	PK	65	32	65	49	50
	EE	14	23	14	38	38
<b>Totals</b>		<b>584</b>	<b>576</b>	<b>707</b>	<b>777</b>	<b>775</b>
<b>Mina Elementary</b>	4	107	129	127	136	135
	3	127	123	136	131	110
	2	108	133	102	107	106
	1	125	99	97	103	107
	K	73	94	95	104	107
	PK	0	36	35	27	30
	EE	3	2	3	5	5
<b>Total</b>		<b>543</b>	<b>616</b>	<b>595</b>	<b>613</b>	<b>600</b>
<b>Cedar Creek Elem</b>	4	141	145	151	157	163
	3	138	147	159	157	144
	2	145	154	138	139	150
	1	146	134	136	145	129
	K	118	132	130	123	125
	PK	92	77	80	89	95

**CAMPUS ENROLLMENT STATISTICS AND PROJECTIONS**

	Grade	15-16 PEIMS	16-17 PEIMS	17-18 Projections	17-18 PEIMS	18-19 Projections
	EE	6	1	6	0	2
<b>Total</b>		<b>786</b>	<b>790</b>	<b>800</b>	<b>810</b>	<b>808</b>
<b>Red Rock Elem</b>	5					
	4	144	146	117	121	129
	3	131	114	131	125	125
	2	117	127	132	121	120
	1	128	128	116	118	107
	KG	123	113	115	99	100
	PK	74	61	70	55	60
	EE	9	5	9	2	3
<b>Total</b>		<b>726</b>	<b>694</b>	<b>690</b>	<b>641</b>	<b>644</b>
<b>Lost Pines Elem</b>	4	133	140	126	118	118
	3	125	142	114	115	124
	2	139	130	121	120	131
	1	118	137	103	117	100
	K	118	119	100	97	100
	PK	88	79	80	63	65
	EE	15	3	15	2	3
<b>Total</b>		<b>736</b>	<b>750</b>	<b>659</b>	<b>632</b>	<b>641</b>
<b>Bluebonnet Elem</b>	4	156	183	146	143	154
	3	170	142	163	150	141
	2	144	158	135	137	146
	1	154	131	150	142	125
	K	128	146	145	121	125
	PK	87	72	70	78	80
	EE	0	1	1	0	0
<b>Total</b>		<b>839</b>	<b>833</b>	<b>810</b>	<b>771</b>	<b>771</b>
<b>Genesis</b>	12	20	38		28	
	11	32	30		40	
	10	20	13		24	
	9	2	1		6	
<b>Total</b>		<b>74</b>	<b>82</b>	<b>0</b>	<b>98</b>	<b>120</b>
<b>Gateway</b>	12	3	5		2	
	11	3	4		2	
	10	4	2		6	
	9	11	8		6	
	8	16	4		1	
	7	9	1		0	
	6	1	4		4	
	5		0		0	
<b>Total</b>		<b>47</b>	<b>28</b>	<b>0</b>	<b>21</b>	<b>120</b>
		<b>10278</b>	<b>10539</b>	<b>10888</b>	<b>10899</b>	<b>11292</b>

Fiscal Year	Actual Enrollment	Snapshot Enrollment	Snapshot Change	ADA Amount	Total Yearly Change	Percent Increase (Decrease)	Percent of Membership
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	9,082	9,302	193	8,625	167	1.9%	95.0
2013-14	9,488	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	9,982	10,278	350	9,529	315	3.4%	95.6
2016-17	10,247	10,539	261	9,784	265	2.7%	95.0
2017-18		10,899	360	10,017	233	2.3%	
2018-19 Estimates		11,292	424	10,379	362	3.6%	
Eighteen Year Average					244	3.1%	94.8

Average Enrollment Growth  
Per Year  
269

Average ADA Growth Per Year  
244  
3.1%



Bastrop ISD  
2018 - 2019 Staffing

Campus	Total Adj.	2017 - 2018 Student/Teacher Ration	2018 - 2019 Student/Teacher Ration
BES	0	20.25	19.23
CCE	0	19.51	19.24
Emile	2	17.24	18.45
LPE	(1)	18.31	18.31
Mina	(2)	18.03	19.35
RRE	(2)	18.65	18.4
<b>ELEM TOTAL</b>	<b>(3)</b>	<b>18.665</b>	<b>18.83</b>
BIS	1	20.28	20.17
CCIS	3	24.88	23.65
<b>INT TOTAL</b>	<b>4</b>	<b>22.58</b>	<b>21.91</b>
BMS	0	20.01	20.13
CCMS	1	21.28	21.78
<b>MS TOTAL</b>	<b>1</b>	<b>20.645</b>	<b>20.955</b>
BHS	0	18.51	18.65
CCHS	2	18.64	18.95
CRCA	(1)	18.32	18.24
Gensis	0	15	15
Gateway	0	XX	XX
<b>HS TOTAL</b>	<b>1</b>		
<b>Growth Needs</b>		<b>3</b>	
CCE		0.5	Dyslexia - Bilingual
Emile		0.5	Dyslexia - Bilingual
RRE		0.5	Dyslexia - Bilingual
BIS		0.5	Dyslexia - Bilingual
<b>Additional Needs</b>		<b>2</b>	
<b>Increase Staff 2018 - 2109</b>		<b>5</b>	



Bastrop Independent School District 2018-19  
Proposed Function Analysis General Fund

	Estimated Additions/ (Deletions)	
<b>Function 11 - Instruction</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 54,542,323</b>
<b>Payroll</b>		
- Salary Increase for Teachers	\$ 799,423	
- Salary Increase for Professional Support Staff	\$ 59,463	
- Salary increase for support staff	\$ 46,459	
- 5 Teaching Positions for Growth	\$ 275,000	
- 1 Teaching Position for Growth - Unassigned	\$ 55,000	
- TRS on Behalf - Accounting Entry	\$ (208,893)	
- Increase in advanced degree stipends	\$ 15,000	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- E-Rate change - Amend as received	\$ (145,196)	
- Campus Allocation Increase	\$ 38,248	
- Transition Budget (2017-18)	\$ (39,722)	
- State Compensatory Education - One Time Costs 17-18	\$ (369,851)	
<b>Other Operating Costs</b>		
- No Change		
<b>Equipment</b>		
- No Change		
<b>Total change in Function 11</b>	<b>\$ 524,931</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 55,067,254</b>
<b>Function 12 - Instructional Resources and Media Services</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 1,054,989</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 12,913	
- TRS on Behalf - Accounting Entry	\$ 5,000	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- Increase in allocation for growth	\$ 7,448	
<b>Other Operating Costs</b>		
- No Change		
<b>Total change in Function 12</b>	<b>\$ 25,361</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 1,080,350</b>
<b>Function 13-Curriculum</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 1,015,557</b>
<b>Payroll</b>		
- Salary increase for Professional Staff	\$ 17,916	
- Salary Increase for Support Staff	\$ 853	
- TRS on Behalf - Accounting Entry	\$ 2,000	
<b>Contracted Services</b>		

Bastrop Independent School District 2018-19  
Proposed Function Analysis General Fund

- No Change		
<b>Supplies</b>		
- Curriculum	\$ 40,000	
<b>Other Operating Costs</b>		
- No Change		
<b>Equipment</b>		
- No Change		
<b>Total change in Function 13</b>	<b>\$ 60,769</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 1,076,326</b>
<b>Function 21 - Instructional Administration</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 788,910</b>
<b>Payroll</b>		
- Salary increase for Professional Staff	\$ 5,096	
- Salary Increase for Support Staff	\$ 1,404	
<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>	<b>\$ 6,500</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 795,410</b>
<b>Function 23 - School Leadership</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 5,053,100</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 56,628	
- Salary Increase for Support Staff	\$ 17,191	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- No Change	\$ -	
<b>Other Operating Costs</b>		
- No Change		
<b>Total change in Function 23</b>	<b>\$ 73,819</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 5,126,919</b>
<b>Function 31 - Guidance &amp; Counseling</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 3,440,841</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 46,602	
- Salary Increase for Support Staff	\$ 8,991	
<b>Contracted Services</b>		



Bastrop Independent School District 2018-19  
Proposed Function Analysis General Fund

- No Change		
<b>Supplies</b>		
- No Change		
<b>Other Operating Costs</b>		
- No Change		
<b>Equipment</b>		
- No Change		
<b>Total change in Function 31</b>	<b>\$ 55,593</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 3,496,434</b>
<b>Function 32 - Social Work Services</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 197,680</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 1,248	
- Salary Increase for Support Staff	\$ 1,424	
- TRS on Behalf - Accounting Entry	\$ 200	
<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>\$ 2,872</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 200,552</b>
<b>Function 33 - Health Services</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 818,276</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 5,030	
- Salary Increase for Support Staff	\$ 3,748	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- No Change		
<b>Other Operating Costs</b>		
- No Change		
<b>Total change in Function 33</b>	<b>\$ 8,778</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 827,054</b>
<b>Function 34 Pupil Transportation</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 5,778,257</b>
<b>Payroll</b>		

Bastrop Independent School District 2018-19  
Proposed Function Analysis General Fund

- Salary Increase	\$	906	
- TRS on Behalf - Accounting Entry	\$	300	
<b>Contracted Services</b>			
- CPI Increase and Increase for Bus Driver Pay Increase	\$	129,332	
<b>Supplies &amp; Materials</b>			
- No Change	\$	-	
<b>Other Operating Costs</b>			
- No Change			
<b>Total change in Function 34</b>	\$	130,538	
<b>2018-19 Budgeted Amount</b>			\$ 5,908,795
<b>Function 35 - Food Service</b>			\$ -
<b>2017-18 Budgeted Amount</b>			
Payroll - TRS On-Behalf	\$	-	
<b>2018-19 Budgeted Amount</b>			\$ -
<b>Function 36 - Co curricular</b>			
<b>2017-18 Budgeted Amount</b>			\$ 2,361,958
Payroll			
- Salary Increases	\$	4,744	
- TRS on Behalf - Accounting Entry	\$	90,000	
<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 36</b>	\$	94,744	
<b>2018-19 Budgeted Amount</b>			\$ 2,456,702
<b>Function 41 - Administration</b>			
<b>2017-18 Budgeted Amount</b>			\$ 2,664,362
Payroll			
- Salary Increase for Professional Staff	\$	39,732	
- Salary Increase for Support Staff	\$	14,529	
<b>Contracted Services</b>			
- Survey Contract	\$	40,000	
<b>Supplies</b>			
- No Change	\$	-	
<b>Other Operating Costs</b>			
- No Change			



Bastrop Independent School District 2018-19  
Proposed Function Analysis General Fund

	Total change in Function 41	\$ 94,261	
2018-19 Budgeted Amount			\$ 2,758,623
<b>Function 51 - Plant Maintenance</b>			
2017-18 Budgeted Amount			\$ 9,002,266
	Payroll		
	- Salary Increase	\$ 906	
	- TRS Care Increase		
	Contracted Services		
	- Wastewater Repair - All Waste Water Systems (Decision Package)	\$ (64,000)	
	- One Time Maintenance Costs and Insurance Claims (2017-18)	\$ (355,456)	
	- One Time Maintenance Repair Costs (Wastewater & HVAC)	\$ 115,000	
	Supplies		
	- No Change	\$ -	
	Other Operating Costs		
	- Insurance Increase	\$ 36,623	
	Capital Outlay		
	Total change in Function 51	\$ (266,927)	
2018-19 Budgeted Amount			\$ 8,735,339
<b>Function 52 - Security</b>			
2017-18 Budgeted Amount			\$ 729,763
	Payroll		
	- Salary Increase	\$ 6,104	
	Contracted Services		
	- No Change		
	Supplies		
	- No Change		
	Other Operating Costs		
	- No Change		
	Capital Outlay		
	- Security Cars (17-18 Decision Package) One Time Cost	\$ (35,000)	
	Total change in Function 52	\$ (28,896)	
2018-19 Budgeted Amount			\$ 700,867
<b>Function 53 - Data Processing/Computer Services</b>			
2017-18 Budgeted Amount			\$ 1,021,736
	Payroll		
	- Salary Increase	\$ 34,018	
	- TRS on Behalf - Accounting Entry	\$ 13,000	
	Contracted Services		
	- No Change	\$ -	

Bastrop Independent School District 2018-19  
Proposed Function Analysis General Fund

<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>\$ 47,018</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 1,068,754</b>
<b>Function 61 - Community Services</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 93,213</b>
<b>Payroll</b>		<b>\$ -</b>
- Salary Increase	\$ 1,660	
- District's portion of Daycare Costs	\$ 110,000	
<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>\$ 111,660</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 204,873</b>
<b>Function 81 - Facilities Acquisition &amp; Construction</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 475,500</b>
<b>Contracted Services</b>		
- 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>\$ (360,000)</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 115,500</b>
<b>Function 93 - Payments to Fiscal Agents</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 66,753</b>
<b>Other</b>		
- No Change	\$ -	
<b>Total change in Function 93</b>	<b>\$ -</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 66,753</b>
<b>Function 99 - Other Intergovernmental Charges</b>		
<b>2017-18 Budgeted Amount</b>		<b>\$ 861,105</b>
- Increase in Appraisal District Payment	-	
<b>Total change in Function 99</b>	<b>\$ -</b>	
<b>2018-19 Budgeted Amount</b>		<b>\$ 861,105</b>

Bastrop Independent School District 2018-19  
Proposed Function Analysis General Fund

Total Increase/(Decrease) in Expenditures	\$	581,021	\$ 90,547,610



Bastrop Independent School District  
2018-19 Proposed Food Service Budget

	2017-18 Food Service Budget Adopted	2018-19 Proposed Food Service Budget	Difference
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues			
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	1,200	-	1,200
5750: Revenues from Cocurricular Activities	1,426,845	1,370,530	(56,315)
5760: Revenues from Intermediate Sources			
<b><u>State Revenue Sources</u></b>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	28,000	28,000	-
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<b><u>Federal Revenue Sources</u></b>			
5910: Other Federal Revenue			
5920: Federal Revenues	3,947,295	3,989,573	42,278
7000: Other Resources			
<b>Total Revenues and Other Sources</b>	<b>\$ 5,403,340</b>	<b>\$ 5,388,103</b>	<b>(15,237)</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	5,403,340	5,330,236	(73,104)
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			
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 5,403,340</b>	<b>\$ 5,330,236</b>	<b>(73,104)</b>

8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	-	57,867	
Estimated Beginning Fund Balance - Unreserved	661,600	661,600	
Estimated Ending Fund Balance - Unreserved	661,600	719,467	

Bastrop Independent School District  
2018-19 Proposed Debt Service Budget

	2017-18 Debt Service Adopted	2018-19 Debt Service Proposed	Difference
	0.401	0.401	
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues	14,119,399	14,848,498	729,099
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	722,024	1,128,064	406,040
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>\$ 14,844,423</b>	<b>\$ 15,979,562</b>	<b>\$ 1,135,139</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	12,290,884	12,608,257	317,373
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 12,290,884</b>	<b>\$ 12,608,257</b>	<b>\$ 317,373</b>

**8000: Operating Transfers Out**

Excess (Deficiency) Revenues Over Exp	2,553,539	3,371,305	
Estimated Beginning Fund Balance	\$ 6,998,008	\$ 7,564,753	
Estimated Ending Fund Balance	\$ 9,551,547	\$ 10,936,058	
<b>**Augusts Debt Service Payment</b>	<b>3,271,478</b>	<b>3,241,769</b>	



## Bastrop ISD Finance Department Priorities

### Our Purpose:

The BISD Finance Department supports the District's educational mission through accountable and effective management of district funds in the areas of Accounting, Budget, Payroll, Accounts Payable, Cash Management, Purchasing, Print Shop, PEIMS, and Audit.

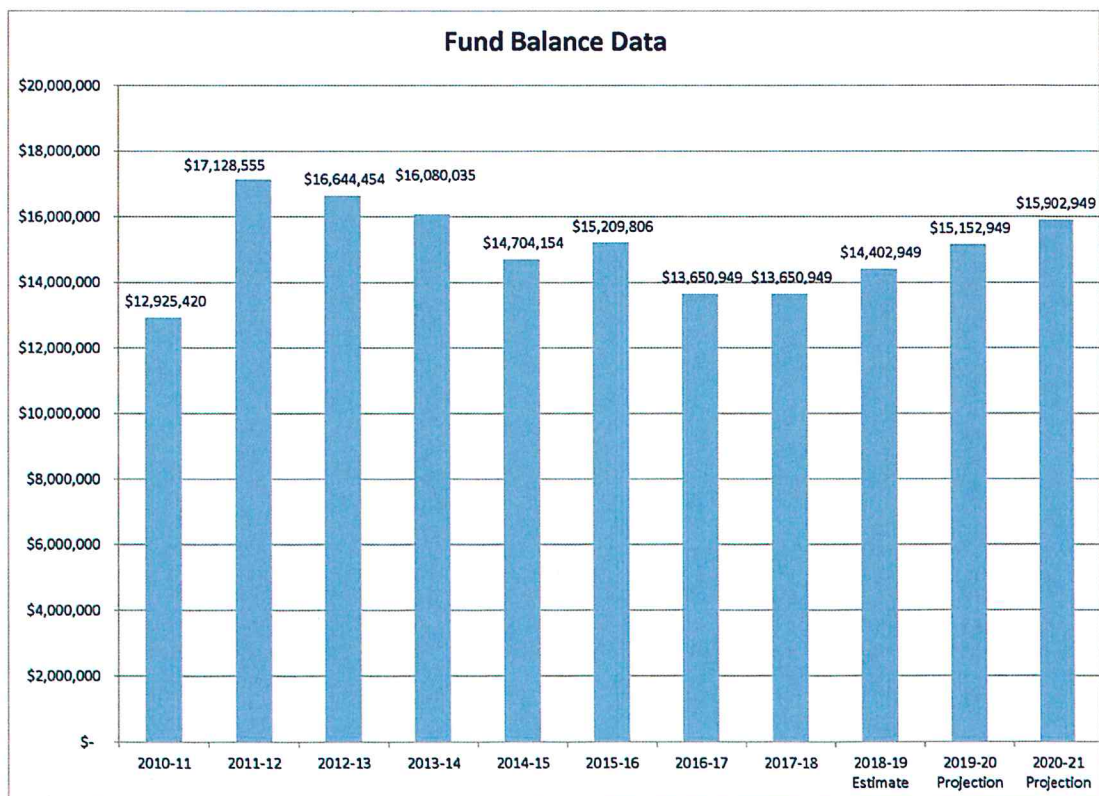
### Our Priorities

1. Increase general fund balance to three months of operating expenses.
2. Increase average daily attendance to maximize state funding.
3. Financially address facility and maintenance needs to include the passing of a bond election and tax ratification election.

### Our Goals

#### Fund Balance

The fund balance chart below assumes a \$750,000 per year increase in fund balance through 2020-21. Expenditures increase by 1.5% in each of those years, respectively. This would be subject to any changes that may occur in legislative sessions and the District's property values.





### **Average Daily Attendance**

Current average daily attendance (ADA) is 95%. Our goal is to increase ADA by one percent, which would generate approximately \$595,737.

### **Bond Election**

The District's bonding capacity for a potential May 2019 bond program with the current I&S (Debt Service) tax rate of \$0.401 is \$92.5 million.

### **Tax Ratification Election (TRE)**

The potential additional general fund maintenance and operations (M&O) revenue the District could earn by passing a TRE is an estimated \$24 million over a five-year period. Increasing the (M&O) tax rate allows the district to maximize state aid. One strategy the District is exploring is a tax ratification election that would incorporate a tax swap. Many Districts have been successful with this option. Maintenance and operations enrichment pennies generate more state aid than debt pennies.

<b>TRE Penny Swap</b>	<b>17-18</b>	<b>18-19 w/o TRE</b>	<b>18-19 with TRE</b>	<b>Difference</b>
M&O Tax Rate	\$1.040	\$1.040	\$1.170	\$0.130
I&S Tax Rate	\$0.401	\$0.401	\$0.271	\$(0.130)
Total Tax Rate	\$1.441	\$1.441	\$1.441	\$0.000
Addition M&O			\$7 million	\$7 million

A portion of the debt service (I&S) fund balance is used over the 5 year period. Amount used would be dependent on property value growth.

The estimated (I&S) fund balance at June 30, 2018 will be \$10,199,449.