



**March 2017
Budget Information**

**Board Meeting
March 21, 2017**

5:30 p.m.

**Bastrop ISD Administration Office
906 Farm Street
Bastrop, Texas**

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

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

BASTROP INDEPENDENT SCHOOL DISTRICT COMPARATIVE STATEMENT OF GENERAL FUND REVENUES AND EXPENDITURES

	General Fund Final 2009-10	General Fund Final 2010-11	General Fund Final 2011-12	General Fund Final 2012-13	General Fund Final 2013-14	General Fund Final 2014-15	General Fund Final 2015-16
BEGINNING TOTAL FUND BALANCE	\$ 14,133,887	\$ 12,761,324	\$ 12,925,421	\$ 17,128,555	\$ 16,644,454	\$ 16,079,282	\$ 14,704,153
REVENUES							
Local and Intermediate Sources	27,804,445	28,212,281	30,005,396	28,975,386	30,912,894	32,555,273	34,526,051
State Sources	31,939,213	34,236,020	32,211,812	36,208,705	40,882,969	43,624,480	46,757,104
Federal Sources	204,361	179,445	140,357	1,637,329	1,497,829	1,128,051	1,478,600
Total Revenues and Other Sources	\$ 59,948,019	\$ 62,627,746	\$ 62,357,565	\$ 66,821,420	\$ 73,293,692	\$ 77,307,804	\$ 82,761,755
Distribution of Budget Funds by Function							
0011: Instruction	34,646,675	35,221,344	34,631,824	39,679,500	44,064,931	47,529,332	50,170,155
0012: Instructional Resources and Media Services	929,292	931,192	666,846	722,164	733,015	784,672	799,061
0013: Curriculum Dev & Inst Staff Development	492,384	494,823	502,737	593,632	536,436	677,544	693,956
0021: Instructional Leadership	277,438	279,291	244,730	497,044	612,124	532,389	582,201
0023: School Leadership	3,634,205	3,888,826	3,573,336	4,049,044	4,169,354	4,735,558	4,810,801
0031: Guidance, Counseling & Evaluation Svcs	1,826,653	1,709,055	1,617,438	2,533,032	2,661,262	3,000,693	3,214,063
0032: Social Work Services	116,221	119,818	116,609	123,953	176,984	177,646	189,082
0033: Health Services	667,965	634,017	507,243	615,787	649,044	717,448	722,870
0034: Student Transportation	4,320,642	4,662,423	4,669,429	4,774,752	5,229,811	5,122,030	5,148,577
0035: Food Service	-	-	-	-	-	-	-
0036: Co-Curricular Activities	1,214,134	1,639,569	1,667,396	1,747,601	1,866,859	2,123,321	2,329,660
0041: General Administration	2,218,194	2,258,172	1,973,327	2,039,152	2,192,364	2,240,060	2,441,805
0051: Plant Maintenance & Operations & Security	7,524,601	7,584,321	7,520,922	8,008,747	8,495,960	9,345,992	8,818,891
0053: Data Processing Services	762,626	732,936	742,684	835,368	825,332	857,397	918,582
0061: Community Services	159,858	93,409	142,121	91,269	148,857	204,885	252,785
0081: Facilities Acquisitions & Construction	779,774	509,307	2,408	-	537,161	165,317	53,664
0093: Payments to Fiscal Agent of SSA	816,601	809,172	895,747	61,042	50,666	56,141	57,333
0099: Other Intergovernmental Charges	621,238	585,230	607,229	620,911	634,803	671,558	731,756
Total Expenditures	\$ 61,008,501	\$ 62,152,905	\$ 60,082,026	\$ 66,992,998	\$ 73,584,963	\$ 78,941,983	\$ 81,935,242
OTHER RESOURCES AND (USES):							
7000: Other Financing Sources	(312,081)	-	2,237,393	(312,523)	41,370	574,731	-
8000: Other Financing Uses	(312,081)	(310,735)	(309,523)	(312,523)	(314,518)	(315,680)	(320,860)
TOTAL OTHER RESOURCES AND (USES)	(312,081)	(310,735)	1,927,870	(312,523)	(273,148)	259,051	(320,860)
Excess/(Deficiency) of Revenues & Other Sources Over (Under) Expenditures & Other Uses							
ENDING TOTAL FUND BALANCE	\$ (1,372,563)	\$ 164,106	\$ 4,203,409	\$ (484,101)	\$ (564,419)	\$ (1,375,128)	\$ 505,653
% TOTAL FUND BALANCE TO EXPENDITURES	\$ 12,761,324	\$ 12,925,421	\$ 17,128,555	\$ 16,644,454	\$ 16,080,035	\$ 14,704,154	\$ 15,209,806
ENDING UNRESERVED/UNDESIGNATED FUND BAL	20.8%	20.7%	28.4%	24.7%	21.8%	18.7%	18.5%
% UNRESERVED/UNDESIGNATED TO EXP NOTES	\$ 7,904,793	\$ 8,602,927	\$ 12,804,458	\$ 12,326,671	\$ 11,788,264	\$ 10,414,494	\$ 10,914,288
	12.9%	13.8%	21.2%	18.3%	16.0%	13.2%	13.3%

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 3,363,622,101
- Maintenance & Operations Tax Rate \$1.04
- Debt Service Tax Rate \$0.401

Enrollment

Attendance

**Average Enrollment Growth
Per Year
253**

Average ADA Growth Per Year

235

3.1%

CAMPUS ENROLLMENT STATISTICS AND PROJECTIONS

	Grade	13-14 PEIMS	14-15 PEIMS	15-16 PEIMS	16-17 Projections	16-17 PEIMS	17-18 Projections
Bastrop HS	12	240	235	299	304	298	285
	11	250	289	313	333	290	379
	10	318	304	344	403	372	376
	9	399	425	392	333	369	391
Total		1207	1253	1348	1373	1329	1431
Cedar Creek HS	12	255	256	326	318	287	365
	11	299	341	327	387	366	352
	10	384	349	399	397	346	452
	9	454	478	386	405	480	437
Total		1392	1424	1438	1507	1479	1606
CRCA	12						50
	11				51	50	57
	10		0	51	56	57	54
	9		58	56	62	54	60
Total			58	107	169	161	221
Bastrop Middle	8	350	380	352	366	383	382
	7	351	327	355	371	371	381
Total		701	707	707	737	754	763
Bastrop Intermediate	6	326	343	345	315	370	370
	5	331	351	360	343	359	421
Total		657	694	705	658	729	791
Cedar Creek Intermediat	6	400	395	417	397	412	468
	5	385	411	385	454	454	483
Total		785	806	802	851	866	951
Cedar Creek Middle	8	405	353	422	426	425	440
	7	367	414	414	430	427	424
	6						
	5						
Total		772	767	836	856	852	864
Emile Elementary	7						
	6						
	5						
	4	111	85	93	106	101	105
	3	84	96	103	111	103	111
	2	99	98	108	108	109	105
	1	108	109	105	99	103	107
	KG	103	108	96	96	105	100
	PK	72	65	65	65	32	65
	EE	7	9	14	14	23	14
Totals		584	570	584	599	576	607
Mina Elementary	4	99	126	107	131	129	127
	3	117	107	127	111	123	136
	2	93	131	108	129	133	102
	1	115	114	125	76	99	97
	K	90	110	73	80	94	95
	PK	0	0	0	0	36	35
	EE	0	4	3	3	2	3
Total		514	592	543	530	616	595
Cedar Creek Elem	4	145	134	141	142	145	151
	3	137	139	138	149	147	159
	2	143	120	145	150	154	138
	1	117	129	146	122	134	136
	K	122	134	118	118	132	130
	PK	88	81	92	92	77	80

CAMPUS ENROLLMENT STATISTICS AND PROJECTIONS

	Grade	13-14 PEIMS	14-15 PEIMS	15-16 PEIMS	16-17 Projections	16-17 PEIMS	17-18 Projections
	EE	7	6	6	6	1	6
Total		759	743	786	779	790	800
Red Rock Elem	5						
	4	116	130	144	135	146	117
	3	123	150	131	121	114	131
	2	143	126	117	132	127	132
	1	115	107	128	127	128	116
	KG	99	129	123	123	113	115
	PK	67	65	74	74	61	70
	EE	5	8	9	9	5	9
Total		668	715	726	721	694	690
Lost Pines Elem	4	122	127	133	129	140	146
	3	133	116	125	143	142	134
	2	108	117	139	122	130	141
	1	115	122	118	122	137	123
	K	118	104	118	118	119	120
	PK	70	68	88	88	79	80
	EE	11	8	15	15	3	15
Total		677	662	736	737	750	759
Bluebonnet Elem	4	129	131	156	175	183	146
	3	134	172	170	148	142	163
	2	149	161	144	159	158	135
	1	157	143	154	132	131	150
	K	111	133	128	128	146	145
	PK	68	68	87	87	72	70
	EE	3	3	0	0	1	1
Total		751	811	839	829	833	810
Genesis	12	37	36	20		38	
	11	38	26	32		30	
	10	10	7	20		13	
	9	4	3	2		1	
Total		89	72	74	120	82	0
Gateway	12	0	0	3		5	
	11	2	3	3		4	
	10	3	7	4		2	
	9	7	11	11		8	
	8	6	17	16		4	
	7	1	15	9		1	
	6	0	1	1		4	
	5	0	0			0	
Total		19	54	47	60	28	0
		9575	9928	10278	10526	10539	10888

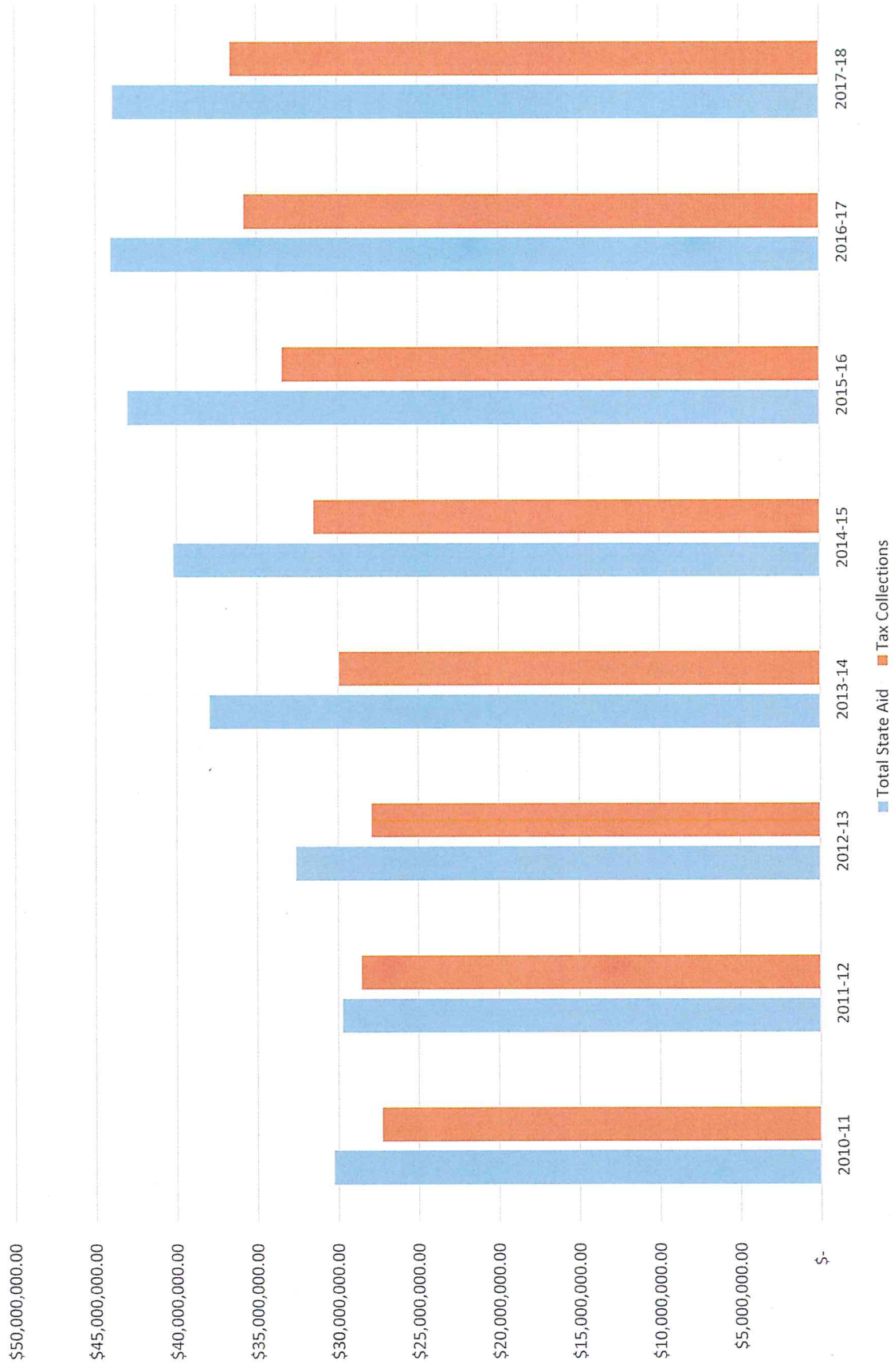
APPRAISAL ROLL COMPARISON

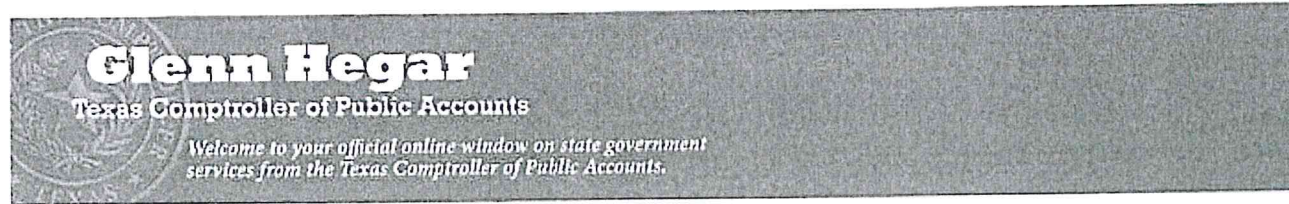
	2012-13 Certified Supplement 12	2013-14 Certified Supplement 5	2014-15 Certified Supplement 8	2015-16 February 2016 Supplement 11	2016-17 Certified July 25, 2016	2016-17 Supplement 8 Mar 2017	2017 Preliminary March 8, 2017	Difference 2016 to 2017	% Change from 2016 to 2017
NUMBER OF PROPERTIES	36,396	37,507	37,920	38,266	42,515	42,602	42,621	19	0.1%
LAND - HOMESITE	238,907,550	239,857,662	253,946,493	292,648,774	300,723,854	303,725,328	291,159,040	(12,566,288)	-4.9%
LAND - NON HOMESITE	635,907,677	641,845,849	660,191,970	746,406,488	730,330,184	694,116,065	771,583,507	77,467,442	11.7%
LAND - AG MARKET	850,357,263	852,352,765	850,628,347	981,965,984	925,440,268	954,250,482	898,290,334	(55,960,148)	-6.6%
LAND - TIMBER MARKET	2,396,869	2,186,857	2,186,857	2,205,636	2,427,167	2,427,167	2,424,720	(2,447)	-0.1%
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	1,963,457,601	8,938,559	0.5%
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	1,330,855,533	(113,674,113)	-10.5%
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	1,457,458,553	102,960,964	9.1%
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	2,788,314,086	(10,713,149)	-0.5%
PERSONAL PROPERTY	455,021,996	506,769,308	529,159,500	553,024,988	593,737,149	593,802,325	593,906,734	104,409	0.0%
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	5,346,917,247	(1,620,639)	0.0%
TOTAL HOMESTEAD CAP ADJUSTMENT	6,402,546	4,443,822	6,350,226	24,053,363	79,609,029	78,768,859	16,538,037	(62,230,822)	-980.0%
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	852,754,132	854,539,622	852,815,204	984,171,620	927,867,435	956,598,253	900,715,054	(55,883,199)	-6.6%
AG USE	15,081,476	18,235,588	17,591,529	16,460,761	15,960,700	16,362,166	15,400,799	(961,367)	-5.5%
TIMBER USE	100,471	100,698	101,276	104,362	104,362	104,362	104,208	(154)	-0.2%
PRODUCTIVITY LOSS	837,572,185	836,203,336	835,122,399	967,606,497	911,802,373	940,131,725	885,210,047	(54,921,678)	-6.6%
TOTAL ASSESSED	2,963,842,700	3,152,372,183	3,329,274,325	3,696,832,372	3,922,952,423	4,329,637,302	4,445,169,163	115,531,861	3.5%
EXEMPTIONS									
(HS) HOMESTEAD	139,675,515	136,694,606	140,029,197	239,352,585	243,725,065	246,412,973	236,136,797	(10,276,176)	-7.3%
(OA) OVER 65 STATE	24,606,440	25,610,323	27,585,892	29,053,282	29,719,080	30,829,577	29,554,469	(1,275,108)	-4.6%
(DP) DISABLED PERSONS	3,980,708	3,828,421	3,950,537	3,953,304	3,990,369	4,087,369	3,805,002	(282,367)	-7.1%
(DV) DISABLED VET	4,523,401	4,535,131	4,872,006	4,943,090	5,113,119	5,247,002	4,926,705	(320,297)	-6.6%
(DVX) DISABLED VET 100%	14,052,515	17,806,020	21,755,298	23,649,602	27,447,151	27,938,869	27,389,044	(549,825)	-2.5%
(HB366) HOUSE BILL 366	25,039	20,730	30,521	25,507	29,640	29,640	26,774	(2,866)	-9.4%
(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	413,803	(46,850)	-11.9%

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 Preliminary March 8, 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	168,325	(110,319)	-36.8%
(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	419,179	5,674	2.1%
(AUTO) Lease Vehicles EX	761,549	2,161,983	2,977,186	4,490,057	6,000,781	6,000,781	176,643	(5,824,138)	-195.6%
OTHER EXEMPTIONS						257,494	446,393	188,899	
EXEMPT PROPERTY						445,357,881	445,264,817	(93,064)	
(PRO) PRORATED EXEMPT PROPERTY	3,382,606	2,848,090	3,939,444	54,593,667	723,007	1,515,199	96,267	(1,418,932)	-36.0%
TOTAL EXEMPTIONS	241,488,196	246,403,778	260,017,801	416,982,010	392,495,798	843,424,371	792,423,856	(51,000,515)	-19.6%
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	3,652,745,307	166,532,376	5.4%
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	453,645,138	(9,820,150)	-3.0%
FREEZE TAXABLE	212,837,297	237,901,497	257,505,928	284,713,479	299,306,491	349,296,543	342,714,647	(6,581,896)	-2.6%
FREEZE CEILING	2,740,883	3,026,085	3,343,247	3,289,159	3,166,429	3,811,729	3,733,779	(77,950)	-2.3%
FREEZE LOSS							0		
TRANSFER TOTALS	1,280,586	2,090,787	878,384	744,162	699,470	0	684,987	684,987	78.0%
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	3,309,345,673	172,429,285	6.1%
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	44,182,440	(1,614,942)	-4.4%
FREEZE TAXABLE	25,200,201	24,792,328	25,759,462	25,398,481	28,941,935	30,330,984	29,214,970	(1,116,014)	-4.3%
FREEZE CEILING	391,555	362,299	372,095	308,921	323,881	341,561	327,451	(14,110)	-3.8%
FREEZE LOSS							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	3,280,130,703	173,545,299	6.2%

Foundation and Available School Fund Current and Prior Year Tax Collections





2015 ISD Summary Worksheet

011/Bastrop

011-901/Bastrop ISD

Category	Local Tax Roll Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
A. Single-Family Residences	1,757,999,012	N/A	1,757,999,012	1,757,999,012
B. Multi-Family Residences	46,802,521	N/A	46,802,521	46,802,521
C1. Vacant Lots	117,205,315	N/A	117,205,315	117,205,315
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real (Taxable)	16,258,469	N/A	16,258,469	16,258,469
D2. Real Prop Farm & Ranch	0	N/A	0	0
E. Real Prop NonQual Acres	294,124,738	N/A	294,124,738	294,124,738
F1. Commercial Real	581,243,914	N/A	581,243,914	581,243,914
F2. Industrial Real	174,153,041	N/A	174,153,041	174,153,041
G. Oil, Gas, Minerals	1,683,951	N/A	1,683,951	1,683,951
J. Utilities	85,731,040	N/A	85,731,040	85,731,040
L1. Commercial Personal	153,742,417	N/A	153,742,417	153,742,417
L2. Industrial Personal	276,799,641	N/A	276,799,641	276,799,641
M. Other Personal	75,921,915	N/A	75,921,915	75,921,915
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	20,650,378	N/A	20,650,378	20,650,378
Subtotal	3,602,316,352		3,602,316,352	3,602,316,352
Less Total Deductions	489,929,860		489,929,860	489,929,860

Category	Local Tax Roll Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
Total Taxable Value	3,112,386,492		3,112,386,492	3,112,386,492 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M&O Purposes

T1	T2	T3	T4
3,195,989,502	3,112,386,492	3,195,989,502	3,112,386,492
Loss To the Additional \$10,000 Homestead Exemption		50% of the loss to the Local Optional Percentage Homestead Exemption	
83,603,010		0	

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
3,195,989,502	3,112,386,492	3,195,989,502	3,112,386,492

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

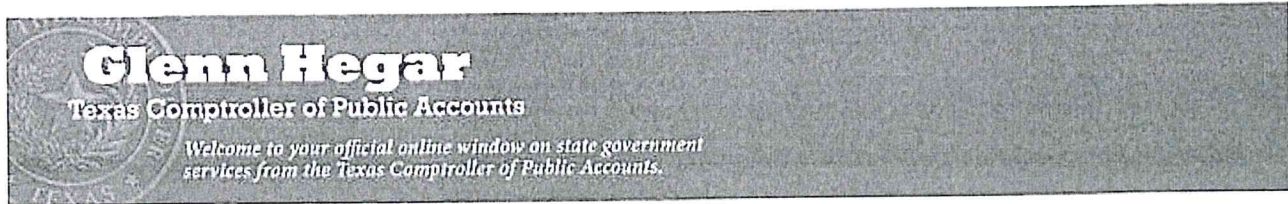
T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

In 2015, the Texas Legislature passed House Bill 855, which requires state agencies to publish a list of the three most commonly used Web browsers on their websites. The Texas Comptroller's most commonly used Web browsers are Microsoft Internet Explorer, Google Chrome and Apple Safari.

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2015 Deduction Detail

011/Bastrop

011-901/Bastrop ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	232,958,010	232,958,010	232,958,010
Homestead - State-Mandated Over-65 or Disabled \$10,000	30,594,586	30,594,586	30,594,586
Homestead - 100% Disabled or Unemployable Veterans	22,095,826	22,095,826	22,095,826
Homestead - Disabled Veterans and Surviving Spouse	4,604,122	4,604,122	4,604,122
Homestead - Over-65 or Disabled Freeze Loss	60,140,319	60,140,319	60,140,319
Homestead - 10% Appraisal Cap Loss	23,926,014	23,926,014	23,926,014
Freeport	293,649	293,649	293,649
Pollution Control	55,116,361	55,116,361	55,116,361
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	35,546	35,546	35,546
Deferred Taxes	7,242,817	7,242,817	7,242,817
Prorations	52,922,610	52,922,610	52,922,610
Home Donated by Charity to Disabled Veteran	0	0	0
Total Deductions Allowed in PVS	489,929,860	489,929,860	489,929,860

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House Appropriations Subcommittee and House Public Education Committee Hearings

85th Legislature – Regular Session

March 8, 2017

House Appropriations Subcommittee on Article III

The House Appropriations Subcommittee on Article III (Public and Higher Education) met Tuesday at 7:30 am to discuss public education funding and areas of the budget that could be cut to bring the House budget within the available revenue estimated by the Comptroller. The subcommittee was briefed on the general revenue funded public education spending in the House budget by Legislative Budget Board staff, and was told that 98.8% of public education general revenue spending (excluding TRS) is in the Foundation School Program and the Instructional Materials Allotment. GR spending on programs outside those two areas amounts to only about \$1 billion for the biennium, including agency administration, school lunch matching, and various grant programs. The subcommittee discussed outsourcing and other strategies that might reduce costs, including changes in the textbook proclamations that might reduce IMA needs, and payment delays as a savings strategy. They also were briefed on a 10% reduction level as included in TEA's legislative request. No decisions were made on reductions by the subcommittee.

House Public Education Committee School Finance Bill Hearing

On Tuesday at noon, the House Public Education Committee met for the third time this session. The committee heard eight bills yesterday and left all of them pending for further discussion and a vote next week. The bills heard during the meeting included: **HB 21** (Huberty's school finance bill); **HB 186** (Bernal's bill asking for a study of certain weights); **HB 223** (use of comp. ed. funding by Howard); **HB 395** (CTE and Tech App bill by Bell); **HB 587** (CTE and Tech App bill by Bohac); **HB 811** (King's ASATR bill); **HB 883** (King's CTE funding bill) and **HB 1245** (CTE bill by Cortez).

Released just the day before, HB 21 received the most attention and discussion—the overwhelming majority of those who testified regarding HB 21 supported the bill. The collection of CTE and Tech App bills also enjoyed support from the communities which provide (and wish to expand) these programs. Notably, HB 811 attracted the testimony and garnered the favor of over a dozen superintendents of districts which rely on ASATR dollars.

HB 223 Howard et al.

The committee began the public hearing with HB 223. This bill would allow districts more flexibility in using their comp. ed. dollars to benefit pregnant students or students who are parents (students that are identified as high risk students, although not specifically given such a label in statute). Prior to the 2011 budget cuts, such expenses were provided for or permitted. The same bill has made it out of committee twice in previous legislative sessions. There is no fiscal note for this bill as it requires no additional funding.

HB 1245 Cortez et al.

The second bill heard during the meeting was HB 1245 that would allow CTE funding to apply to 8th grade CTE courses. The fiscal note on the bill states that an expansion of such funding would cost \$39.7 in FY2018 and \$50.6 million in FY2019. Individuals from Bastrop ISD, the Texas Association of Builders, Round Rock ISD, TIVA Career and Technical Education Foundation, Banquete CISD, Career and Technology Association of Texas, San Antonio ISD, San Antonio Hispanic Chamber of Commerce, and Vocational Agriculture Texas Association of Texas (VATAT) all testified in support of the bill. Many cited the need to help 8th graders explore education pathways to help them complete their high school endorsement as a reason to back the bill. Others discussed CTE's ability to keep kids in school and focused on career aspirations.

HB 395 Bell et al.

Next, Representative Bell laid out HB 395—a bill that would include technology applications as part of CTE, qualifying them for adjusted basic allotment funding. He introduced the bill with a committee substitute that delays the implementation required of TEA. It is unclear what the fiscal impact would be (no fiscal note has been prepared for the committee substitute); the bill as filed had a fiscal note of \$21 million in FY 2018 and \$23.7 million in FY2019. The Texas Computer Educator Association, Humble ISD, Career and Technical Education Partnership, Tyler ISD, Round Rock ISD, Career and Technology Association of Texas, TechNet, and Banquete CISD all testified in support of this bill for the same reasons that individuals supported HB 1245.

HB 186 Bernal et al.

This bill would commission the legislature to do a study of the weights for economically disadvantaged students and students of limited English proficiency. No fiscal implication is anticipated for such a study. All who testified encouraged the legislature to pass the bill because they believed that these funding weights were too low and needed to be updated to reflect the true cost of educating these students, by taking into account student risk factors besides the Free and Reduced Price Lunch status. According to Celina Moreno of the Mexican American Legal Defense and Educational Fund, of the 16 states with these funding weights, Texas's is the lowest. Individuals from MALDEF, Texas National Association for the Advancement of Colored People, South Texas Association of Schools, San Antonio ISD, Association of Texas Professional Educators, Center for Public Policy Priorities, Texas Latino Education Coalition, the student body of the University of Texas and Northeast ISD all testified in support of the bill.

HB 587 Bohac et al.

This bill would produce a similar effect as HB 395, which would allow tech. app. courses to receive CTE funding. Individuals from Round Rock ISD and TechNet testified in support of this bill, agreeing with Representative Bohac that “whatever vehicle,” either HB 587 or HB 395, that the committee would prefer to use to pass this legislation would be okay. The fiscal note for this bill is identical to the HB 395 as it was originally filed.

HB 883 King et al.

Unlike HB 395 and HB 587, this bill would increase the weight of CTE courses from 1.35 to 1.60. The fiscal note is hefty--\$463.5 million in FY2018 and \$486.7 million in FY2019. The Texas Association of Builders, TIVA Career and Technical Education Foundation, and VATAT all supported the bill, echoing their testimonies from HB 1245.

HB 21 Huberty et al.

For approximately three hours the committee discussed and heard testimony regarding HB 21. Chairman Huberty laid out the bill. He explained that the bill would put \$1.6 billion new dollars into public education, reduce the state’s reliance on recapture, provide the state’s funding system greater equity and make a first stab at overhauling the funding system—actions that satisfy the contingencies the House set out as necessary for appropriating the additional public education dollars included in the House’s budget. The bill would eliminate certain funding allotments like the 1992-93 hold harmless provision, the transportation allotment, the high school allotment, and a staff salary allotment (among others) and put the dollars normally distributed through these allotments into the basic allotment. Because of the bill, the basic allotment would increase from \$5,140 to \$5,350. The bill would also create a Hardship Grant for districts subject to revenue losses and a weight for students diagnosed with dyslexia and other related disorders. Districts that currently receive ASATR would receive first priority in the grant process, and the districts that lose funding because of HB 21 would be next in line.

Chairman Huberty promised to work with the committee and any districts that disagreed with the bill to make sure that it would work for everyone. He claimed that revisions would be made and that a committee substitute would likely be ready next week before putting the bill to a vote. Representatives from the LBB and TEA helped discuss the finer points of how the bill would operate. Von Byer from TEA recommended that Chairman Huberty tighten up the language concerning the Hardship Grants so that it is clear how the priority system would work. Right now, the “fuzzy language” makes it unclear whether all districts claiming a hardship would be entitled to funding or only those the bill indicates have priority. (The bill has a cap of \$100 million of hardship grant funding.)

Those who testified were mostly in favor of the bill. Those who supported it discussed how the bill was a good first step in funding reform, reduced recapture, and put more funding in the basic allotment (as quite a few parties had requested). Several groups were neutral on the bill (mostly in favor but had recommendations), and one Plano taxpayer and Conroe ISD were against the bill (because of the bill’s lack of clarity and transportation funding). Those who testified in favor included parents from AISD, representatives from the Houston Hispanic Chamber of Commerce, HISD, Texas Charter School Association, the PTA, Texas Association of Rural Schools, Texas City ISD, Lovejoy ISD, Texas Association

of School Administrators, the Texas School Coalition, AISD, Texas School Alliance, and Moak Casey and Associates.

HB 811 King et al.

This bill would extend ASATR until 2021. Over a dozen superintendents from districts that receive ASATR funding testified in support of the bill, and several representatives of policy organizations testified against it. The superintendents that testified oversee districts for which 17% to over 50% of their overall funding comes from ASATR appropriations. Some of these superintendents told the committee that they would likely have to shut down their districts if they did not receive ASATR funding beyond this year. They asked the committee to allow ASATR to continue until its natural expiration—when all districts would roll over to formula funding due to property value increases and enrollment growth. Those that testified against the bill (CPPP, TLEC, the Equity Center, and MALDEF) argued that an extension of ASATR funding would only further funding formula inefficiencies that have a negative impact on the funding of every district in the state, particularly those that educate underserved populations like bilingual students.

The hearing ended at 5:49 PM. Chairman Huberty promised to continue discussions and begin votes next week; other bills related to school finance not heard during the day's meeting would be heard in subsequent weeks' meetings.