



**Bastrop Independent School District  
Public Budget Hearing & Adoption**

**June 21, 2005**

**Bastrop ISD  
906 Farm Street  
Bastrop, Texas  
512-321-2292**

# Public Budget Hearing & Adoption

June 21, 2005

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Roderick Emanuel, Superintendent  
Rebecca Bunte, Deputy Superintendent  
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### **Principals**

Garry Blasig, Bastrop High School  
Karen Stevens, Bastrop Middle School  
Chad Teague, Cedar Creek Middle School  
Mervyn Doherty, Bastrop Intermediate  
Shawn Adams, Cedar Creek Intermediate School  
Debi Goode, Genesis High School  
Beth Murray, Gateway Alternative School  
Linda Johnson, Mina Elementary  
Deborah Mayer, Emile Elementary  
Donna Brady, Red Rock Elementary  
Jinger Myers, Cedar Creek Elementary  
Daphne Morris, Bluebonnet Elementary  
Donna Orsag, Lost Pines Elementary

### **Directors**

Sandra Callahan, Director of Budget and Information Systems  
Karen Dooley, Director of Human Resources  
Henry Gideon, Director of Operations  
Lori Lusk, Director of Technology  
Donald Williams, Director of Community Services  
Robert Washington, Athletic Director



The mission of the  
*Bastrop Independent School District*  
is to ensure the academic success of all students  
by fostering a commitment to excellence  
in teaching and learning.

**BISD VISION STATEMENT**

Bastrop ISD will create a district that provides a positive image through developing a relationship of trust and a culture that is inclusive by providing systems of open communication for everyone affected by the district that is instituted by effective leadership.

**BISD BOARD OF TRUSTEES GOALS**

The district will exceed local, state, and national performance standards in all content and program areas.

All students and staff will be a part of a nurturing environment.

All students and staff will work and learn in a safe environment.

The community will be engaged as full partners in the education of all students.

**SUPERINTENDENT'S CHARGE**

The Superintendent shall oversee the implementation of a system of written, taught, and tested curriculum that is supported by all district staff.

The Superintendent shall establish a system that challenges the staff to promote a "family friendly school" environment through their actions and interactions with students and parents.

The Superintendent shall monitor student safety systems to assess whether recommended procedures and practices are being effectively implemented.

The Superintendent shall establish a connection between the external school community and its resources to the internal school community and its work.

**Bastrop Independent School District  
Budget Assumptions for 2005-06**

- This budget is based upon projected enrollment of 7,916 students
- Average daily attendance is estimated at 7,450 for funding purposes
- WADA (Weighted Average Daily Attendance) 9,663
- Property Wealth per WADA (Chapter 41 above \$305,000) \$200,496
- Property Value for Wealth per WADA and State Aid purposes 1,929,936,376
- Property Value for Tax Revenue Purposes 1,903,802,761
- Tax Rate \$1.50 (M & O)

Budgetary Expenditures

- \$1,200 Teacher Salary Increase
- Increase beginning teacher salary to \$33,010
- Professional salaries include a 2% of midpoint increase with pay boxes increased 1%
- Auxiliary salaries include a 3% of midpoint increase with pay boxes increased 1.5%
- 3 new Teaching positions added for growth
- Increase in Appraisal District Fees
- District contribution for employee health insurance remains at \$3,240 annually
- Extra/Co Curricular reduced 10% (includes Athletics)
- \$500 Pass-Through funded by State: Deleted from proposed budget

Bastrop Independent School District  
2005-06 Proposed Budgets for Adoption  
General Fund, Food Service, Technology Allotment, and Debt Service

|  | General<br>Fund      | Food<br>Service     | Technology<br>Allotment | Debt<br>Service     |
|--|----------------------|---------------------|-------------------------|---------------------|
| <b><u>Local &amp; Intermediate Revenue Sources</u></b> |                      |                     |                         |                     |
| 5710: Property Tax Revenues                            | 29,048,919           |                     |                         | 4,378,836           |
| 5720: Local Revenue                                    | -                    |                     |                         |                     |
| 5730: Tuition and Fees                                 | 26,000               |                     |                         |                     |
| 5740: Other Revenues from Local Sources                | 417,255              | 9,525               |                         | 215,000             |
| 5750: Revenues from Cocurricular Activities            | 94,500               | 1,394,327           |                         |                     |
| 5760: Revenues from Intermediate Sources               | 50,000               |                     |                         |                     |
| <b><u>State Revenue Sources</u></b>                    |                      |                     |                         |                     |
| 5810: State Foundation Revenues                        | 14,683,090           |                     |                         |                     |
| 5820: Other State Program Revenues                     | 11,534               | 28,000              | 223,500                 | 1,685,794           |
| 5830: TRS Care - On-Behalf Payments                    | 1,827,311            |                     |                         |                     |
| 5850: Other State Revenue                              | 40,000               |                     |                         |                     |
| <b><u>Federal Revenue Sources</u></b>                  |                      |                     |                         |                     |
| 5910: Other Federal Revenue                            | 182,500              |                     |                         |                     |
| 5920: Federal Revenues                                 |                      | 1,937,397           |                         |                     |
| 7000: Other Resources                                  |                      |                     |                         | 583,725             |
| <b>Total Revenues and Other Sources</b>                | <b>\$ 46,381,109</b> | <b>\$ 3,369,249</b> | <b>\$ 223,500</b>       | <b>\$ 6,863,355</b> |

**Distribution of Budget Funds by Function**

|  |            |           |         |           |
|--|------------|-----------|---------|-----------|
| 0011: Instruction                                | 26,938,479 |           | 59,121  |           |
| 0012: Instructional Resources and Media Services | 787,329    |           |         |           |
| 0013: Curriculum Dev & Inst Staff Development    | 451,931    |           | 164,379 |           |
| 0021: Instructional Leadership                   | 179,907    |           |         |           |
| 0023: School Leadership                          | 2,851,784  |           |         |           |
| 0031: Guidance, Counseling & Evaluation Svcs     | 1,418,331  |           |         |           |
| 0032: Social Work Services                       | 49,067     |           |         |           |
| 0033: Health Services                            | 559,771    |           |         |           |
| 0034: Student Transportation                     | 3,552,261  |           |         |           |
| 0035: Food Service                               | 53,526     | 3,369,249 |         |           |
| 0036: Co-Curricular Activities                   | 1,029,773  |           |         |           |
| 0041: General Administration                     | 2,053,040  |           |         |           |
| 0051: Plant Maintenance & Operations             | 5,360,508  |           |         |           |
| 0052: Security & Monitoring Services             | 179,462    |           |         |           |
| 0053: Data Processing Services                   | 519,024    |           |         |           |
| 0061: Community Services                         | 125,156    |           |         |           |
| 0071: Debt Services                              |            |           |         | 6,534,036 |
| 0081: Facilities Acquisitions & Construction     |            |           |         |           |
| 0093: Payments to Fiscal Agent of SSA            | 343,000    |           |         |           |

|   |                      |                     |                   |                     |
|---|----------------------|---------------------|-------------------|---------------------|
| <b>Total Expenditures &amp; Other Uses</b>    | <b>\$ 46,452,349</b> | <b>\$ 3,369,249</b> | <b>\$ 223,500</b> | <b>\$ 6,534,036</b> |
| 8000: Operating Transfers Out                 | 583,925              |                     |                   |                     |
| Excess (Deficiency) Revenues Over Exp         | (655,165)            | -                   | -                 | 329,319             |
| Estimated Beginning Fund Balance - Unreserved | 10,234,620           | 574,395             | 57,614            | 2,470,783           |
| Estimated Ending Fund Balance - Unreserved    | 9,579,455            | 574,395             | 57,614            | 2,800,102           |
| **August 2006 Debt Service Payment            |                      |                     |                   | (1,458,049)         |

Bastrop Independent School District  
2005-06 Proposed General Fund Budget

|  | General<br>Fund<br>Current Law | Percent<br>of Budget |
|--|--------------------------------|----------------------|
| <b><u>Local &amp; Intermediate Revenue Sources</u></b> |                                |                      |
| 5710: Property Tax Revenues                            | 29,048,919                     | 62.63%               |
| 5720: Local Revenue                                    | -                              |                      |
| 5730: Tuition and Fees                                 | 26,000                         | 0.06%                |
| 5740: Other Revenues from Local Sources                | 417,255                        | 0.90%                |
| 5750: Revenues from Cocurricular Activities            | 94,500                         | 0.20%                |
| 5760: Revenues from Intermediate Sources               | 50,000                         | 0.11%                |
| <b><u>State Revenue Sources</u></b>                    |                                |                      |
| 5810: State Foundation Revenues                        | 14,683,090                     | 31.66%               |
| 5820: Other State Program Revenues                     | 11,534                         | 0.02%                |
| 5830: TRS Care - On-Behalf Payments                    | 1,827,311                      | 3.94%                |
| 5850: Other State Revenue                              | 40,000                         | 0.09%                |
| <b><u>Federal Revenue Sources</u></b>                  |                                |                      |
| 5910: Other Federal Revenue                            | 182,500                        | 0.39%                |
| 5920: Federal Revenues                                 |                                |                      |
| 7000: Other Resources                                  |                                |                      |
| <b>Total Revenues and Other Sources</b>                | <b>\$ 46,381,109</b>           | <b>100.00%</b>       |

**Distribution of Budget Funds by Function**

|  |                      |                |
|--|----------------------|----------------|
| 0011: Instruction                                | 26,938,479           | 57.99%         |
| 0012: Instructional Resources and Media Services | 787,329              | 1.69%          |
| 0013: Curriculum Dev & Inst Staff Development    | 451,931              | 0.97%          |
| 0021: Instructional Leadership                   | 179,907              | 0.39%          |
| 0023: School Leadership                          | 2,851,784            | 6.14%          |
| 0031: Guidance, Counseling & Evaluation Svcs     | 1,418,331            | 3.05%          |
| 0032: Social Work Services                       | 49,067               | 0.11%          |
| 0033: Health Services                            | 559,771              | 1.21%          |
| 0034: Student Transportation                     | 3,552,261            | 7.65%          |
| 0035: Food Service                               | 53,526               | 0.12%          |
| 0036: Co-Curricular Activities                   | 1,029,773            | 2.22%          |
| 0041: General Administration                     | 2,053,040            | 4.42%          |
| 0051: Plant Maintenance & Operations             | 5,360,508            | 11.54%         |
| 0052: Security & Monitoring Services             | 179,462              | 0.39%          |
| 0053: Data Processing Services                   | 519,024              | 1.12%          |
| 0061: Community Services                         | 125,156              | 0.27%          |
| 0071: Debt Services                              |                      |                |
| 0081: Facilities Acquisitions & Construction     |                      |                |
| 0093: Payments to Fiscal Agent of SSA            | 343,000              | 0.74%          |
| <b>Total Expenditures &amp; Other Uses</b>       | <b>\$ 46,452,349</b> | <b>100.00%</b> |

|                                       |           |
|---------------------------------------|-----------|
| 8000: Operating Transfers Out         | 583,925   |
| Excess (Deficiency) Revenues Over Exp | (655,165) |

Bastrop Independent School District  
Proposed Two Year Budget Comparison  
General Fund

|  | 2004-05<br>General<br>Fund<br>Amended | 2005-06<br>General<br>Fund<br>Current Law | Increase<br>(Decrease) | %<br>Change  |
|--|---------------------------------------|---|------------------------|--------------|
| <b><u>Local &amp; Intermediate Revenue Sources</u></b> |                                       |   |                        |              |
| 5710: Property Tax Revenues                            | 28,209,460                            | 29,048,919                                | 839,459                | 2.98%        |
| 5720: Local Revenue                                    |                                       |   |                        |              |
| 5730: Tuition and Fees                                 | 26,000                                | 26,000                                    | -                      | 0.00%        |
| 5740: Other Revenues from Local Sources                | 187,255                               | 417,255                                   | 230,000                | 122.83%      |
| 5750: Revenues from Cocurricular Activities            | 88,800                                | 94,500                                    | 5,700                  | 6.42%        |
| 5760: Revenues from Intermediate Sources               | 50,000                                | 50,000                                    | -                      | 0.00%        |
| <b><u>State Revenue Sources</u></b>                    |                                       |   |                        |              |
| 5810: State Foundation Revenues                        | 14,385,116                            | 14,683,090                                | 297,974                | 2.07%        |
| 5820: Other State Program Revenues                     | 154,527                               | 11,534                                    | (142,993)              | -92.54%      |
| 5830: TRS Care - On-Behalf Payments                    | 1,964,867                             | 1,827,311                                 | (137,556)              | -7.00%       |
| 5850: Other State Revenue                              | 40,000                                | 40,000                                    | -                      | 0.00%        |
| <b><u>Federal Revenue Sources</u></b>                  |                                       |   |                        |              |
| 5910: Other Federal Revenue                            | 147,000                               | 182,500                                   | 35,500                 | 24.15%       |
| 5920: Federal Revenues                                 |                                       |   |                        |              |
| 7000: Other Resources                                  | 4,000                                 |   |                        |              |
| <b>Total Revenues and Other Sources</b>                | <b>\$ 45,257,025</b>                  | <b>\$ 46,381,109</b>                      | <b>\$ 1,128,084</b>    | <b>2.49%</b> |

**Distribution of Budget Funds by Function**

|  |                      |                      |                     |               |
|--|----------------------|----------------------|---------------------|---------------|
| 0011: Instruction                                | 26,514,172           | 26,938,479           | 424,307             | 1.60%         |
| 0012: Instructional Resources and Media Services | 773,300              | 787,329              | 14,029              | 1.81%         |
| 0013: Curriculum Dev & Inst Staff Development    | 800,407              | 451,931              | (348,476)           | -43.54%       |
| 0021: Instructional Leadership                   | 183,834              | 179,907              | (3,927)             | -2.14%        |
| 0023: School Leadership                          | 2,801,750            | 2,851,784            | 50,034              | 1.79%         |
| 0031: Guidance, Counseling & Evaluation Svcs     | 1,530,437            | 1,418,331            | (112,106)           | -7.33%        |
| 0032: Social Work Services                       | 48,422               | 49,067               | 645                 | 1.33%         |
| 0033: Health Services                            | 580,567              | 559,771              | (20,796)            | -3.58%        |
| 0034: Student Transportation                     | 3,552,261            | 3,552,261            | -                   | 0.00%         |
| 0035: Food Service                               | 53,526               | 53,526               | -                   | 0.00%         |
| 0036: Co-Curricular Activities                   | 1,032,096            | 1,029,773            | (2,323)             | -0.23%        |
| 0041: General Administration                     | 2,191,634            | 2,053,040            | (138,594)           | -6.32%        |
| 0051: Plant Maintenance & Operations             | 5,538,628            | 5,360,508            | (178,120)           | -3.22%        |
| 0052: Security & Monitoring Services             | 177,558              | 179,462              | 1,904               | 1.07%         |
| 0053: Data Processing Services                   | 503,273              | 519,024              | 15,751              | 3.13%         |
| 0061: Community Services                         | 86,978               | 125,156              | 38,178              | 43.89%        |
| 0071: Debt Services                              |                      |                      |                     |               |
| 0081: Facilities Acquisitions & Construction     |                      |                      |                     |               |
| 0093: Payments to Fiscal Agent of SSA            | 351,504              | 343,000              | (8,504)             | -2.42%        |
| <b>Total Expenditures &amp; Other Uses</b>       | <b>\$ 46,720,347</b> | <b>\$ 46,452,349</b> | <b>\$ (267,998)</b> | <b>-0.57%</b> |

|                                       |       |             |           |
|---------------------------------------|-------|-------------|-----------|
| 8000: Operating Transfers Out         | ***** | 1,587,222   | 583,925   |
| Excess (Deficiency) Revenues Over Exp |       | (3,050,544) | (655,165) |

\*\*\*\*\* 2004-05 Includes \$1,000,000 transferred to Worker's Compensation Internal Service Fund



Bastrop Independent School District  
Revenue Analysis  
2005-06 Proposed Budget

|   | Estimated<br>Additions/Reductions |                      |
|---|-----------------------------------|----------------------|
| <b>Local and Intermediate Revenue Sources</b> |                                   |                      |
| 2004-05 Budgeted Amount                       |                                   | \$ 28,561,515        |
| Increase in Current Tax Collections           | \$ 839,459                        |                      |
| Increase in Delinquent Tax Collections        |                                   |                      |
| Increase in Penalty and Interest              |                                   |                      |
| Increase in Driver's Education Fees           |                                   |                      |
| Increase in Interest Earnings                 | \$ 205,000                        |                      |
| Athletic Revenue                              | \$ 5,700                          |                      |
| Miscellaneous Revenue Local Sources           | \$ 25,000                         |                      |
| Miscellaneous Revenue Intermediate Sources    |                                   |                      |
| Total Change in Local Revenues                | \$ 1,075,159                      |                      |
| <b>2005-06 Budgeted Amount</b>                |                                   | <b>\$ 29,636,674</b> |
| <b>State Revenue Sources</b>                  |                                   |                      |
| 2004-05 Budgeted Amount                       |                                   | \$ 16,544,510        |
| Increase in State Aid                         | \$ 297,974                        |                      |
| Increase in State Program Revenue             | \$ 1,327                          |                      |
| Decrease in TRS on Behalf                     | \$ (137,556)                      |                      |
| E-Rate (Amended when received)                | \$ (144,320)                      |                      |
| Total Change in State Revenues                | \$ 17,425                         |                      |
| <b>2005-06 Budgeted Amount</b>                |                                   | <b>\$ 16,561,935</b> |
| <b>Federal Revenue Sources</b>                |                                   |                      |
| 2004-05 Budgeted Amount                       |                                   | \$ 147,000           |
| Decrease in Medicaid                          | \$ (15,000)                       |                      |
| Increase in Federal Revenue                   | \$ 500                            |                      |
| Increase Indirect Cost                        | \$ 50,000                         |                      |
| Total Change in Federal Revenues              | \$ 35,500                         |                      |
| <b>2005-06 Budgeted Amount</b>                |                                   | <b>\$ 182,500</b>    |
| <b>2005-06 Total Estimated Revenues</b>       |                                   | <b>\$ 46,381,109</b> |
| 2004-05 Budgeted Revenue Amended              |                                   | \$ 45,253,025        |
| <b>2005-06 Increase/Decrease</b>              |                                   | <b>\$ 1,128,084</b>  |

Bastrop Independent School District  
2005-06 Proposed Function Analysis General Fund

|   | Estimated<br>Additions/<br>(Deletions) |                      |
|---|--|----------------------|
| <b>Function 11 - Instruction</b>                              |  |                      |
| <b>2004-05 Budgeted Amount</b>                                |  | <b>\$ 26,514,172</b> |
| <b>Payroll</b>  |  |                      |
| - Salary Increases  |  |                      |
| Teachers locally funded with \$1,200 Salary Increase          | \$ 634,153                             |                      |
| Instructional support staff increase                          | \$ 43,342                              |                      |
| - Proposed Reductions through attrition                       |  |                      |
| - 3 teaching positions for growth                             | \$ 135,000                             |                      |
|   |  |                      |
| <b>Contracted Services</b>                                    |  |                      |
| - Contracted Services - ESC Science                           | \$ 6,058                               |                      |
| - E-Rate (added when received)                                | \$ (3,200)                             |                      |
| - Increase in Summer School                                   | \$ 5,409                               |                      |
|   |  |                      |
| <b>Supplies</b>   |  |                      |
| - Campus Allocations (increase for growth)                    | \$ 18,718                              |                      |
| - E-Rate (added when received)                                | \$ (141,120)                           |                      |
| - Startup for Bluebonnet and Lost Pines Elementary            | \$ (26,000)                            |                      |
| - Startup for Bluebonnet and Lost Pines Elementary - software | \$ (44,800)                            |                      |
| - Read 180 Software and Computers                             | \$ (194,557)                           |                      |
|   |  |                      |
| <b>Other</b>  |  |                      |
| - Change in Allocation  | \$ (8,696)                             |                      |
|   |  |                      |
| <b>Equipment</b>  |  |                      |
|   |  |                      |
| <b>Total change in Function 11</b>                            | <b>\$ 424,307</b>                      |                      |
| <b>2005-06 Budgeted Amount</b>                                |  | <b>\$ 26,938,479</b> |
| <b>Function 12 - Library</b>                                  |  |                      |
| <b>2004-05 Budgeted Amount</b>                                |  | <b>\$ 773,300</b>    |
| <b>Payroll</b>  |  |                      |
| - Salary increases  |  |                      |
| Professional Increases  | \$ 13,580                              |                      |
| Support Increases   | \$ 1,212                               |                      |
| Salaries over budgeted in 2004-05                             | \$ (6,036)                             |                      |
|   |  |                      |
| <b>Contracted Services</b>                                    |  |                      |
| - No Changes  |  |                      |
|   |  |                      |
| <b>Supplies</b>   |  |                      |
| - Change in Allocation  | \$ 5,273                               |                      |
|   |  |                      |
| <b>Other</b>  |  |                      |
| - No Change   |  |                      |
|   |  |                      |
| <b>Total change in Function 12</b>                            | <b>\$ 14,029</b>                       |                      |
| <b>2005-06 Budgeted Amount</b>                                |  | <b>\$ 787,329</b>    |
| <b>Function 13-Curriculum</b>                                 |  |                      |
| <b>2004-05 Budgeted Amount</b>                                |  | <b>\$ 800,407</b>    |
| <b>Payroll</b>  |  |                      |
| - Salary Increases  |  |                      |
| Professional Increases  | \$ 11,244                              |                      |

Bastrop Independent School District  
2005-06 Proposed Function Analysis General Fund

|   |   |                     |                     |
|---|---|---------------------|---------------------|
|   | Support Increases                                 | \$ 887              |                     |
|   | Reduce Facilitator Positions (6.5 Locally Funded) | \$ (366,085)        |                     |
|   | <b>Contracted Services</b>                        |                     |                     |
|   | - Training  | \$ 2,095            |                     |
|   | <b>Supplies</b>                                   |                     |                     |
|   | - Supplies  | \$ 1,220            |                     |
|   | <b>Other</b>                                      |                     |                     |
|   | - Other Operating                                 | \$ 2,163            |                     |
|   | <b>Equipment</b>                                  |                     |                     |
|   | - No Change                                       |                     |                     |
|   | <b>Total change in Function 13</b>                | <b>\$ (348,476)</b> |                     |
| <b>2005-06 Budgeted Amount</b>                    |   |                     | <b>\$ 451,931</b>   |
| <b>Function 21 - Instructional Administration</b> |   |                     |                     |
| <b>2004-05 Budgeted Amount</b>                    |   |                     | <b>\$ 183,834</b>   |
|   | <b>Payroll</b>                                    |                     |                     |
|   | Professional Increases                            | \$ 2,439            |                     |
|   | Support Increases                                 | \$ 914              |                     |
|   | Salary Reclassification                           | \$ 12,264           |                     |
|   | <b>Contracted Services</b>                        |                     |                     |
|   | - Print Shop moved to Internal Service Fund       | \$ (20,044)         |                     |
|   | <b>Supplies</b>                                   |                     |                     |
|   | - Print Shop moved to Internal Service Fund       | \$ (500)            |                     |
|   | <b>Other</b>                                      |                     |                     |
|   | - Increase in Travel                              | \$ 1,000            |                     |
|   | <b>Equipment</b>                                  |                     |                     |
|   | - No change                                       | \$ -                |                     |
|   | <b>Total change in Function 21</b>                | <b>\$ (3,927)</b>   |                     |
| <b>2005-06 Budgeted Amount</b>                    |   |                     | <b>\$ 179,907</b>   |
| <b>Function 23 - School Leadership</b>            |   |                     |                     |
| <b>2004-05 Budgeted Amount</b>                    |   |                     | <b>\$ 2,801,750</b> |
|   | <b>Payroll</b>                                    |                     |                     |
|   | - Salary Increases                                |                     |                     |
|   | Professional Increases                            | \$ 42,611           |                     |
|   | Support Increases                                 | \$ 20,070           |                     |
|   | <b>Contracted Services</b>                        |                     |                     |
|   | - Reduction in Copier Leases                      | \$ (4,427)          |                     |
|   | <b>Supplies</b>                                   |                     |                     |
|   | - Change in Allocation                            | \$ (6,599)          |                     |
|   | <b>Other</b>                                      |                     |                     |
|   | - No Change                                       | \$ (1,621)          |                     |
|   | <b>Total change in Function 23</b>                | <b>\$ 50,034</b>    |                     |

Bastrop Independent School District  
2005-06 Proposed Function Analysis General Fund

|  |                     |                     |
|--|---------------------|---------------------|
| <b>2005-06 Budgeted Amount</b>                 |                     | <b>\$ 2,851,784</b> |
| <b>Function 31 - Guidance &amp; Counseling</b> |                     |                     |
| <b>2004-05 Budgeted Amount</b>                 |                     | <b>\$ 1,530,437</b> |
| <b>Payroll</b>                                 |                     |                     |
| - Salary Increases                             |                     |                     |
| Professional Increases                         | \$ 35,139           |                     |
| Support Increases                              | \$ 4,379            |                     |
| Reduce 2 counselor positions                   | \$ (126,159)        |                     |
| Salaries over budgeted in 2004-05              | \$ (29,518)         |                     |
| <b>Contracted Services</b>                     |                     |                     |
| - Reduction in Copier Leases                   | \$ (2,317)          |                     |
| <b>Supplies</b>                                |                     |                     |
| - Change in Allocation                         | \$ 2,855            |                     |
| <b>Other</b>                                   |                     |                     |
| - Reduction in Travel                          | \$ 3,515            |                     |
| <b>Equipment</b>                               |                     |                     |
| - No Change                                    | \$ -                |                     |
| <b>Total change in Function 31</b>             | <b>\$ (112,106)</b> |                     |
| <b>2005-06 Budgeted Amount</b>                 |                     | <b>\$ 1,418,331</b> |
| <b>Function 32 - ASAP</b>                      |                     |                     |
| <b>2004-05 Budgeted Amount</b>                 |                     | <b>\$ 48,422</b>    |
| <b>Payroll</b>                                 |                     |                     |
| - Salary Increases                             |                     |                     |
| Professional Increases                         | \$ 1,175            |                     |
| <b>Contracted Services</b>                     |                     |                     |
| - Reduction in Contracted                      | \$ (280)            |                     |
| <b>Supplies</b>                                |                     |                     |
| - No Change                                    | \$ -                |                     |
| <b>Other</b>                                   |                     |                     |
| - No Change                                    | \$ (250)            |                     |
| <b>Total change in Function 32</b>             | <b>\$ 645</b>       |                     |
| <b>2005-06 Budgeted Amount</b>                 |                     | <b>\$ 49,067</b>    |
| <b>Function 33 - Health Services</b>           |                     |                     |
| <b>2004-05 Budgeted Amount</b>                 |                     | <b>\$ 580,567</b>   |
| <b>Payroll</b>                                 |                     |                     |
| - Salary Increases                             |                     |                     |
| Professional Increases                         | \$ 12,600           |                     |
| Salaries over budgeted in 2004-05              | \$ (8,457)          |                     |
| <b>Contracted Services</b>                     |                     |                     |
| - Change in Allocation                         | \$ 95               |                     |
| <b>Supplies</b>                                |                     |                     |
| - AED's (One time purchase)                    | \$ (22,955)         |                     |
| - Start Up for Bluebonnet and Lost Pines       | \$ (2,095)          |                     |

Bastrop Independent School District  
2005-06 Proposed Function Analysis General Fund

|  |  |    |              |
|--|--|----|--------------|
|  |  |    |              |
|  | <b>Other</b>                                     |    |              |
|  | - Change in Allocation                           | \$ | 16           |
|  |  |    |              |
|  | <b>Total change in Function 33</b>               | \$ | (20,796)     |
|  | <b>2005-06 Budgeted Amount</b>                   |    | \$ 559,771   |
|  |  |    |              |
|  | <b>Function 34 Pupil Transportation</b>          |    |              |
|  | <b>2004-05 Budgeted Amount</b>                   |    | \$ 3,552,261 |
|  |  |    |              |
|  | <b>Contracted Services</b>                       |    |              |
|  | - No Change                                      |    |              |
|  |  |    |              |
|  | <b>Total change in Function 34</b>               | \$ | -            |
|  | <b>2005-06 Budgeted Amount</b>                   |    | \$ 3,552,261 |
|  |  |    |              |
|  | <b>Function 35 - Food Service</b>                |    | \$ 53,526    |
|  | <b>2004-05 Budgeted Amount</b>                   |    |              |
|  | <b>Payroll - TRS On-Behalf</b>                   | \$ | -            |
|  | <b>2005-06 Budgeted Amount</b>                   |    | \$ 53,526    |
|  |  |    |              |
|  | <b>Function 36 - Co curricular</b>               |    |              |
|  | <b>2004-05 Budgeted Amount</b>                   |    | \$ 1,032,096 |
|  | <b>Payroll</b>                                   |    |              |
|  | -Athletic Director                               | \$ | 36,000       |
|  | - Stipend changes                                | \$ | 5,000        |
|  |  |    |              |
|  | <b>Contracted Services</b>                       |    |              |
|  |  | \$ | 1,647        |
|  | <b>Supplies</b>                                  |    |              |
|  | - Reduce Allocation 10%                          | \$ | (37,111)     |
|  |  |    |              |
|  | <b>Other</b>                                     |    |              |
|  | - No Change                                      | \$ | (7,859)      |
|  |  |    |              |
|  | <b>Total change in Function 36</b>               | \$ | (2,323)      |
|  | <b>2005-06 Budgeted Amount</b>                   |    | \$ 1,029,773 |
|  |  |    |              |
|  | <b>Function 41 - Administration</b>              |    |              |
|  | <b>2004-05 Budgeted Amount</b>                   |    | \$ 2,191,634 |
|  | <b>Payroll</b>                                   |    |              |
|  | - Salary Increases                               |    |              |
|  | Professional Increases                           | \$ | 20,039       |
|  | Support Increases                                | \$ | 15,799       |
|  | Reduce 1/2 Position                              | \$ | (30,000)     |
|  | Reclassify Positions                             | \$ | (119,821)    |
|  | TRS Adjustment                                   | \$ | (21,335)     |
|  |  |    |              |
|  | <b>Contracted Services</b>                       |    |              |
|  | - Appraisal District (Based on current payments) | \$ | 15,000       |
|  | - Audit Fees                                     | \$ | (10,000)     |
|  | - Reduce Tax Collection Fee                      | \$ | (4,000)      |
|  |  |    |              |
|  | <b>Supplies</b>                                  |    |              |
|  | - Reduce Supplies                                | \$ | (4,276)      |
|  |  |    |              |

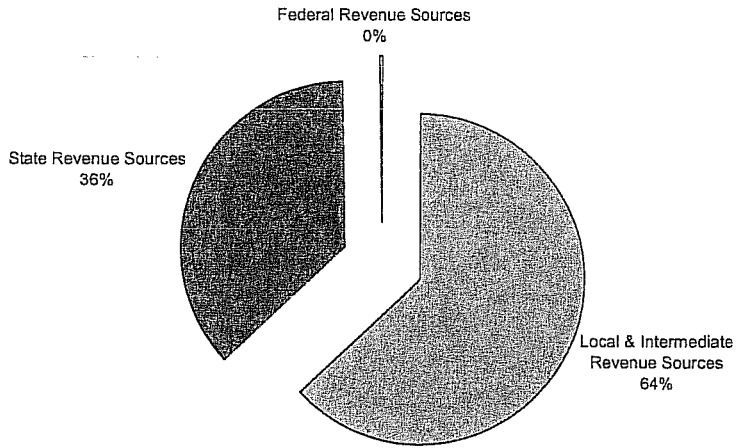
Bastrop Independent School District  
2005-06 Proposed Function Analysis General Fund

|  |                                    |                     |                     |
|--|------------------------------------|---------------------|---------------------|
|  | <b>Other</b>                       |                     |                     |
|  | - No Change                        |                     |                     |
|  | <b>Total change in Function 41</b> | <b>\$ (138,594)</b> |                     |
| <b>2005-06 Budgeted Amount</b>                         |                                    |                     | <b>\$ 2,053,040</b> |
| <b>Function 51 - Plant Maintenance</b>                 |                                    |                     |                     |
| <b>2004-05 Budgeted Amount</b>                         |                                    |                     | <b>\$ 5,538,628</b> |
|  | <b>Payroll</b>                     |                     |                     |
|  | - Salary Increases                 | \$ 52,000           |                     |
|  | - Reduce Positions                 | \$ (158,346)        |                     |
|  | <b>Contracted Services</b>         |                     |                     |
|  | - Utilities (Increase 5%)          | \$ 75,000           |                     |
|  | - Resurface track                  | \$ (107,550)        |                     |
|  | - Warehouse Rent                   | \$ (16,700)         |                     |
|  | - Custodial & Grounds Savings      | \$ (374,455)        |                     |
|  | <b>Supplies</b>                    |                     |                     |
|  | - Custodial Supplies               | \$ 373,829          |                     |
|  | <b>Other</b>                       |                     |                     |
|  | - No Change                        | \$ 3,102            |                     |
|  | <b>Equipment</b>                   |                     |                     |
|  | - Mowers (One Time Purchase)       | \$ (25,000)         |                     |
|  | <b>Total change in Function 51</b> | <b>\$ (178,120)</b> |                     |
| <b>2005-06 Budgeted Amount</b>                         |                                    |                     | <b>\$ 5,360,508</b> |
| <b>Function 52 - Security</b>                          |                                    |                     |                     |
| <b>2004-05 Budgeted Amount</b>                         |                                    |                     | <b>\$ 177,558</b>   |
|  | <b>Payroll</b>                     |                     |                     |
|  | - Salary Increases                 | \$ 511              |                     |
|  | - Reclassification of Personnel    | \$ 14,781           |                     |
|  | <b>Contracted Services</b>         |                     |                     |
|  | - SRO Contracts                    | \$ (13,388)         |                     |
|  | <b>Supplies</b>                    |                     |                     |
|  | - No Change                        |                     |                     |
|  | <b>Equipment</b>                   |                     |                     |
|  | - No Change                        |                     |                     |
|  | <b>Total change in Function 52</b> | <b>\$ 1,904</b>     |                     |
| <b>2005-06 Budgeted Amount</b>                         |                                    |                     | <b>\$ 179,462</b>   |
| <b>Function 53 - Data Processing/Computer Services</b> |                                    |                     |                     |
| <b>2004-05 Budgeted Amount</b>                         |                                    |                     | <b>\$ 503,273</b>   |
|  | <b>Payroll</b>                     |                     |                     |
|  | - Salary Increases                 | \$ 15,751           |                     |
|  | <b>Contracted Services</b>         |                     |                     |
|  | - Change in Software               | \$ (5,357)          |                     |
|  | <b>Supplies</b>                    |                     |                     |

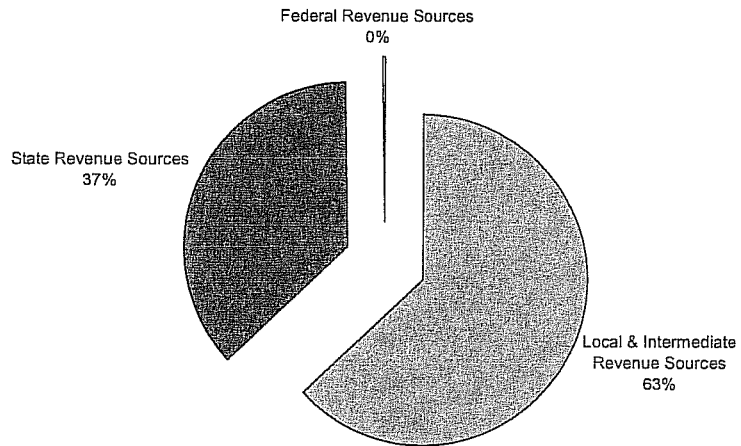
Bastrop Independent School District  
2005-06 Proposed Function Analysis General Fund

|  |                                    |    |           |               |
|--|------------------------------------|----|-----------|---------------|
|  | - Software License                 | \$ | 5,000     |               |
|  | <b>Other</b>                       |    |           |               |
|  | - No Change                        | \$ | 357       |               |
|  | <b>Equipment</b>                   |    |           |               |
|  | - No change                        |    |           |               |
|  | <b>Total change in Function 53</b> | \$ | 15,751    |               |
| <b>2005-06 Budgeted Amount</b>                                 |                                    |    |           | \$ 519,024    |
| <b>Function 61 - Community Services</b>                        |                                    |    |           |               |
| <b>2004-05 Budgeted Amount</b>                                 |                                    |    |           | \$ 86,978     |
|  | <b>Payroll</b>                     |    |           |               |
|  | - Salary Increases (Wee Bears)     | \$ | 1,951     |               |
|  | - Reclassify Salary                | \$ | 36,227    |               |
|  | <b>Contracted Services</b>         |    |           |               |
|  | - No Change                        | \$ | -         |               |
|  | <b>Supplies</b>                    |    |           |               |
|  | - No change                        | \$ | -         |               |
|  | <b>Other</b>                       |    |           |               |
|  | - No change                        | \$ | -         |               |
|  | <b>Equipment</b>                   |    |           |               |
|  | - No change                        | \$ | -         |               |
|  | <b>Total change in Function 61</b> | \$ | 38,178    |               |
| <b>2005-06 Budgeted Amount</b>                                 |                                    |    |           | \$ 125,156    |
| <b>Function 81 - Facilities Acquisition &amp; Construction</b> |                                    |    |           |               |
| <b>2004-05 Budgeted Amount</b>                                 |                                    |    |           | \$ -          |
|  | <b>Payroll</b>                     |    |           |               |
|  | - No Change                        | \$ | -         |               |
|  | <b>Total change to Function 81</b> | \$ | -         |               |
| <b>2005-06 Budgeted Amount</b>                                 |                                    |    |           | \$ -          |
| <b>Function 93 - Payments to Fiscal Agents</b>                 |                                    |    |           |               |
| <b>2004-05 Budgeted Amount</b>                                 |                                    |    |           | \$ 351,504    |
|  | <b>Other</b>                       |    |           |               |
|  | - No Change                        | \$ | (8,504)   |               |
|  | <b>Total change in Function 93</b> | \$ | (8,504)   |               |
| <b>2005-06 Budgeted Amount</b>                                 |                                    |    |           | \$ 343,000    |
| <b>Total Increase/(Decrease) in Expenditures</b>               |                                    |    |           |               |
|  |                                    | \$ | (267,998) | \$ 46,452,349 |

2005-06 General Fund  
Revenue Comparison by Source

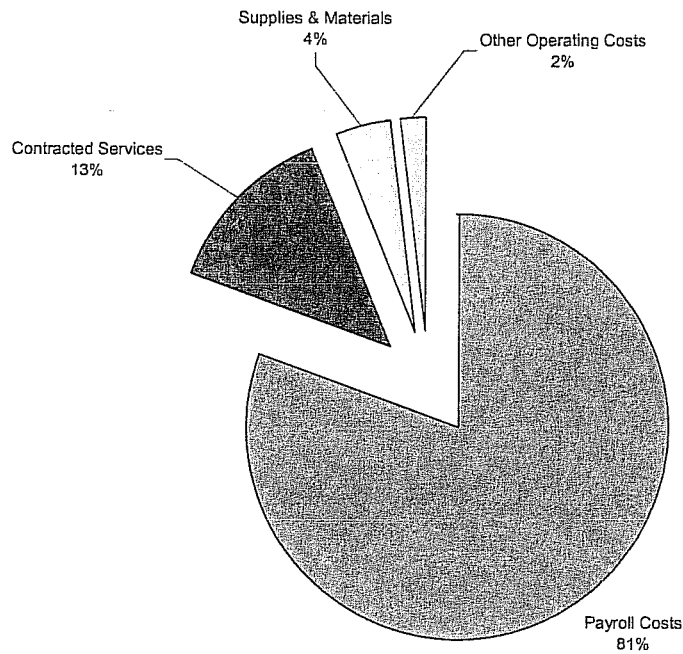


2004-05 General Fund  
Amended Revenue by Source





## 2005-06 Proposed General Fund Expenditures by Object



| Expenditures by Object    | 2005-06 Proposed Budget | % of Total  |
|---------------------------|-------------------------|-------------|
| Payroll Costs             | \$37,463,401            | 81%         |
| Professional & Contracted | 6,114,806               | 13%         |
| Supplies & Materials      | 1,937,056               | 4%          |
| Other Operating           | 937,086                 | 2%          |
| <b>Total</b>              | <b>\$46,452,349</b>     | <b>100%</b> |

\*\*Increase in Professional & Contracted Services due to outsourcing of transportation

**PROFESSIONAL STAFFING SUMMARY**

**High School -**

| Area                | Reductions | Additions |
|---------------------|------------|-----------|
| Core                | 3          |           |
| Career & Technology | 1          |           |
| Special Education   |            | 3.5       |

The above chart shows the proposed changes in staff to Bastrop High School. The core positions that were deleted were a ½ of a Health/PE, ½ of a Choir position, and a full Choir position and an elective position at Genesis. The Career & Technology position that was deleted was at Genesis. Another 1.5 core positions were redirected from Health/PE to Social Studies and Health/PE to Special Education. The area of Special Education was studied and it was determined that 3.5 additional positions would need to be added to service the 2 Read 180 positions and additional Lifeskills classes. Two of the Lifeskills positions are coming from redirected positions at Mina Elementary and Emile Elementary.

**Middle School -**

| Area              | Reductions | Additions |
|-------------------|------------|-----------|
| Core              |            | 1         |
| Special Education | 1          |           |
| Compensatory      | 1          |           |

Once again, evaluating student choice sheets and inputting data into the computer early resulted in an overall reduction of 1 Special Education position and 1 Compensatory Education position at Bastrop Middle School. The campus received an additional FTE that is made up of ½ PE and ½ Art.

**Intermediate School -**

| Area              | Reductions | Additions |
|-------------------|------------|-----------|
| Core              | .5         | 1.5       |
| Special Education |            |           |
| Compensatory      |            | 1         |

Looking at the overall number of students that will be in the 5<sup>th</sup> and 6<sup>th</sup> grade at both of the Intermediate Schools and scheduling the classes at an average of 26 students per class we added 2 core positions and reduced Bastrop Intermediate School by ½ position. Cedar Creek Intermediate School is receiving an additional Bilingual teacher that will create a Bilingual team. Bastrop Intermediate School is getting a ½ of an art teacher. Cedar Creek Intermediate School is also receiving a full-time Dyslexia teacher is funded through compensatory education.

**Elementary -**

| Area              | Reductions | Additions |
|-------------------|------------|-----------|
| Core              |            | 1         |
| Special Education | 3          | 1         |
| Counselor         | 2          |           |

At the elementary level, staff was increased by 1 core teacher. All of the elementary campuses lost their ½ time counselor except for Mina Elementary. Several core positions were redirected on their existing campuses to other grade levels and others were moved to other campuses. Red Rock Elementary had a 1<sup>st</sup> grade position redirected to 2<sup>nd</sup> grade at their campus. Lost Pines Elementary redirected a Kindergarten position to 2<sup>nd</sup> grade and received an additional 3<sup>rd</sup> grade position from Bluebonnet Elementary. Bluebonnet Elementary also had a 1<sup>st</sup> grade position redirected to 2<sup>nd</sup> grade. Cedar Creek Elementary lost a position that went to 3<sup>rd</sup> grade at Mina Elementary. Mina had a PPCD position redirected to Bastrop High School Lifeskills. Emile Elementary will have one additional 4<sup>th</sup> grade teacher for the 2005-2006 school year. The additional Special Education position is the redirecting of a PPCD position at Bluebonnet Elementary to a district Speech Therapy position.

Teacher Salary Comparison  
2004-05 School Year

| YRS OF SERVICE | Bastrop 2004-05 | Austin | Comal  | Del Valle | Dripping Springs | Eanes  | Elgin  | Giddings | Hays   | Lake Travis | Leander | Lockhart | Manor  | Pflugger | Round Rock | Sah Marcos | Seguin | Smithville |
|----------------|-----------------|--------|--------|-----------|------------------|--------|--------|----------|--------|-------------|---------|----------|--------|----------|------------|------------|--------|------------|
| 0              | 32,010          | 35,080 | 32,000 | 34,000    | 32,000           | 33,350 | 32,000 | 25,240   | 33,000 | 32,550      | 34,200  | 33,500   | 33,000 | 34,500   | 34,000     | 33,000     | 32,000 | 29,000     |
| 1              | 33,010          | 35,180 | 32,480 | 34,150    | 32,800           | 33,950 | 32,580 | 25,810   | 33,250 | 33,230      | 34,711  | 33,720   | 33,475 | 34,500   | 34,505     | 33,300     | 32,150 | 29,590     |
| 2              | 34,010          | 35,280 | 32,967 | 34,355    | 33,100           | 34,550 | 33,160 | 26,390   | 33,300 | 33,910      | 34,899  | 33,923   | 33,866 | 35,000   | 35,010     | 33,500     | 32,350 | 30,174     |
| 3              | 35,210          | 35,480 | 33,167 | 34,565    | 33,400           | 35,150 | 33,740 | 26,960   | 33,350 | 34,590      | 34,861  | 34,124   | 34,175 | 35,500   | 35,010     | 33,700     | 32,700 | 30,464     |
| 4              | 35,710          | 35,780 | 33,955 | 35,195    | 33,800           | 35,750 | 34,320 | 28,170   | 33,400 | 35,270      | 34,966  | 34,224   | 34,381 | 36,000   | 35,472     | 34,900     | 32,800 | 30,934     |
| 5              | 36,341          | 36,080 | 34,155 | 35,825    | 34,200           | 36,350 | 34,900 | 29,380   | 33,810 | 35,950      | 35,124  | 34,324   | 34,587 | 35,500   | 35,638     | 35,100     | 32,900 | 31,314     |
| 6              | 36,994          | 36,380 | 34,355 | 36,565    | 34,700           | 36,950 | 35,480 | 30,590   | 34,070 | 36,630      | 35,474  | 35,407   | 34,793 | 37,000   | 35,864     | 35,800     | 33,000 | 31,584     |
| 7              | 37,627          | 36,980 | 34,555 | 37,090    | 35,200           | 37,500 | 36,060 | 31,720   | 34,090 | 37,310      | 36,504  | 36,717   | 35,161 | 37,500   | 36,559     | 35,910     | 33,450 | 31,794     |
| 8              | 38,269          | 37,580 | 34,755 | 37,510    | 35,900           | 38,150 | 36,640 | 32,780   | 34,110 | 37,990      | 37,199  | 37,007   | 36,048 | 38,000   | 37,254     | 36,210     | 33,550 | 33,004     |
| 9              | 38,912          | 38,180 | 34,974 | 38,035    | 36,600           | 38,750 | 37,220 | 33,790   | 34,910 | 38,670      | 37,895  | 37,207   | 36,935 | 38,500   | 37,949     | 36,720     | 33,831 | 34,214     |
| 10             | 39,554          | 38,780 | 35,174 | 38,560    | 37,300           | 39,350 | 37,800 | 34,730   | 35,470 | 39,350      | 38,046  | 37,407   | 37,822 | 39,000   | 38,645     | 37,230     | 34,083 | 35,344     |
| 11             | 40,198          | 39,380 | 36,024 | 39,085    | 38,000           | 39,950 | 38,380 | 35,640   | 36,325 | 40,030      | 38,689  | 37,607   | 38,708 | 40,000   | 39,339     | 37,650     | 35,170 | 36,404     |
| 12             | 40,840          | 39,980 | 37,104 | 39,820    | 38,700           | 40,550 | 38,960 | 36,490   | 37,270 | 40,710      | 39,373  | 38,727   | 39,595 | 41,000   | 40,003     | 38,160     | 36,170 | 37,414     |
| 13             | 41,710          | 40,580 | 38,218 | 40,765    | 39,500           | 41,150 | 39,540 | 37,280   | 38,330 | 41,390      | 40,545  | 38,987   | 40,504 | 42,000   | 40,665     | 39,350     | 37,170 | 38,354     |
| 14             | 42,710          | 41,180 | 38,418 | 41,290    | 40,300           | 41,750 | 40,120 | 38,050   | 39,270 | 42,070      | 41,203  | 39,927   | 41,218 | 43,000   | 41,879     | 40,530     | 38,170 | 39,764     |
| 15             | 43,710          | 41,780 | 39,365 | 42,025    | 41,200           | 42,350 | 40,700 | 38,760   | 40,080 | 42,750      | 41,867  | 40,927   | 41,953 | 44,000   | 42,541     | 41,720     | 39,160 | 40,614     |
| 16             | 44,210          | 42,380 | 40,545 | 42,150    | 41,800           | 42,950 | 41,500 | 39,440   | 40,990 | 43,430      | 42,576  | 41,867   | 42,688 | 44,500   | 43,203     | 42,560     | 40,060 | 41,404     |
| 17             | 44,710          | 42,980 | 41,762 | 42,990    | 42,400           | 43,550 | 42,000 | 40,080   | 41,840 | 44,110      | 43,375  | 42,767   | 43,424 | 45,000   | 43,865     | 43,520     | 40,900 | 42,174     |
| 18             | 45,210          | 43,580 | 43,014 | 43,840    | 43,200           | 44,150 | 42,500 | 40,680   | 42,630 | 44,790      | 44,235  | 43,607   | 44,159 | 45,500   | 44,737     | 44,430     | 41,700 | 42,884     |
| 19             | 45,710          | 44,180 | 43,214 | 44,665    | 44,100           | 44,750 | 43,020 | 41,260   | 43,340 | 45,470      | 45,041  | 44,397   | 44,895 | 46,000   | 45,604     | 45,030     | 42,140 | 43,564     |
| 20             | 46,210          | 44,780 | 44,304 | 45,425    | 44,700           | 45,350 | 43,600 | 41,800   | 43,910 | 46,150      | 45,808  | 45,157   | 45,630 | 46,500   | 46,407     | 46,210     | 42,900 | 44,204     |
| 21             | 46,906          | 45,380 | 44,504 | 46,155    | 45,100           | 45,950 | 44,180 | 41,800   | 44,590 | 46,830      | 46,616  | 45,857   | 46,365 | 47,000   | 47,187     | 47,400     | 43,600 | 44,804     |
| 22             | 48,091          | 45,980 | 45,633 | 46,840    | 45,500           | 46,650 | 44,760 | 41,800   | 45,230 | 47,510      | 47,256  | 46,537   | 47,101 | 47,500   | 47,934     | 48,600     | 44,280 | 45,384     |
| 23             | 48,194          | 46,580 | 47,002 | 47,480    | 45,900           | 47,150 | 45,340 | 41,800   | 45,830 | 48,190      | 47,927  | 47,167   | 47,836 | 48,000   | 48,651     | 48,700     | 44,910 | 45,934     |
| 24             | 48,553          | 47,180 | 47,202 | 48,105    | 46,300           | 47,750 | 45,920 | 41,800   | 46,410 | 48,870      | 48,560  | 47,767   | 48,572 | 48,500   | 49,330     | 48,800     | 45,610 | 46,484     |
| 25             | 49,196          | 47,780 | 47,402 | 48,685    | 46,800           | 48,350 | 46,500 | 41,800   | 46,950 | 49,550      | 49,213  | 48,337   | 49,307 | 49,000   | 49,963     | 49,130     | 46,180 | 47,034     |
| 26             | 49,838          | 48,380 | 48,413 |           | 47,400           | 48,950 |        |          | 47,250 | 50,230      | 49,571  | 48,867   |        | 50,500   | 50,321     |            | 46,710 | 47,584     |
| 27             | 50,481          | 48,980 | 48,613 |           |                  | 49,550 |        |          | 47,461 | 50,910      | 49,810  | 48,977   |        |          | 50,560     |            | 47,210 | 48,134     |
| 28             | 51,124          | 49,580 | 49,865 |           |                  | 50,150 |        |          |        | 51,590      |         |          |        |          | 50,904     |            | 47,210 |            |
| 29             |                 | 50,180 | 50,065 |           |                  | 50,750 |        |          |        | 52,270      |         |          |        |          | 51,263     |            | 47,210 |            |
| 30             |                 | 50,780 | 50,265 |           |                  | 51,350 |        |          |        | 52,950      |         |          |        |          | 51,936     |            | 47,210 |            |
| 31             |                 | 51,380 | 50,465 |           |                  |        |        |          |        | 53,630      |         |          |        |          | 52,378     |            |        |            |
| 32             |                 | 51,980 | 50,665 |           |                  |        |        |          |        | 54,310      |         |          |        |          |            |            |        |            |
| 33             |                 | 52,580 | 50,865 |           |                  |        |        |          |        |             |         |          |        |          |            |            |        |            |
| 34             |                 | 53,180 | 51,065 |           |                  |        |        |          |        |             |         |          |        |          |            |            |        |            |
| 35             |                 |        | 51,362 |           |                  |        |        |          |        |             |         |          |        |          |            |            |        |            |

Shaded areas exceed Bisd pay scale.

### Average Teacher Salary 2004-05

| District      | Salary |
|---------------|--------|
| Eanes         | 43,059 |
| San Marcos    | 41,727 |
| Pflugerville  | 41,157 |
| Bastrop       | 41,035 |
| Round Rock    | 40,877 |
| Elgin         | 40,548 |
| New Braunfels | 40,292 |
| Del Valle     | 39,816 |
| Leander       | 39,330 |
| Smithville    | 38,009 |
| Seguin        | 37,940 |
| Hays          | 37,889 |
| Manor         | 37,364 |

## Bastrop ISD Fund Balance Analysis and Projections

| 2003-2004  |                     |                      |              |
|--|---------------------|----------------------|--------------|
| <b>Total Fund Balance - Ending</b>                         |                     | <b>\$ 15,348,443</b> | <b>34.8%</b> |
| <b>Reserves:</b>   |                     |                      |              |
| Investments in Inventory                                   | \$ 241,965          |                      |              |
| Long term receivables                                      | \$ 13,000           | \$ 254,965           |              |
| <b>Unreserved</b>  |                     | <b>\$ 15,093,478</b> |              |
| <b>Self-Insurance (Will move to Internal Service Fund)</b> | <b>\$ 1,000,000</b> |                      |              |
| <b>Unreserved</b>  |                     | <b>\$ 14,093,478</b> | <b>31.9%</b> |
| <b>Designations:</b>                                       |                     |                      |              |
| Construction   | \$ 2,125,000        |                      |              |
| Claims and judgements                                      | \$ 100,000          |                      |              |
| Equipment  | \$ 750,000          |                      |              |
| Moving portables   | \$ 100,000          | \$ 3,075,000         |              |
| <b>Unreserved/Undesignated</b>                             |                     | <b>\$ 11,018,478</b> | <b>25.0%</b> |

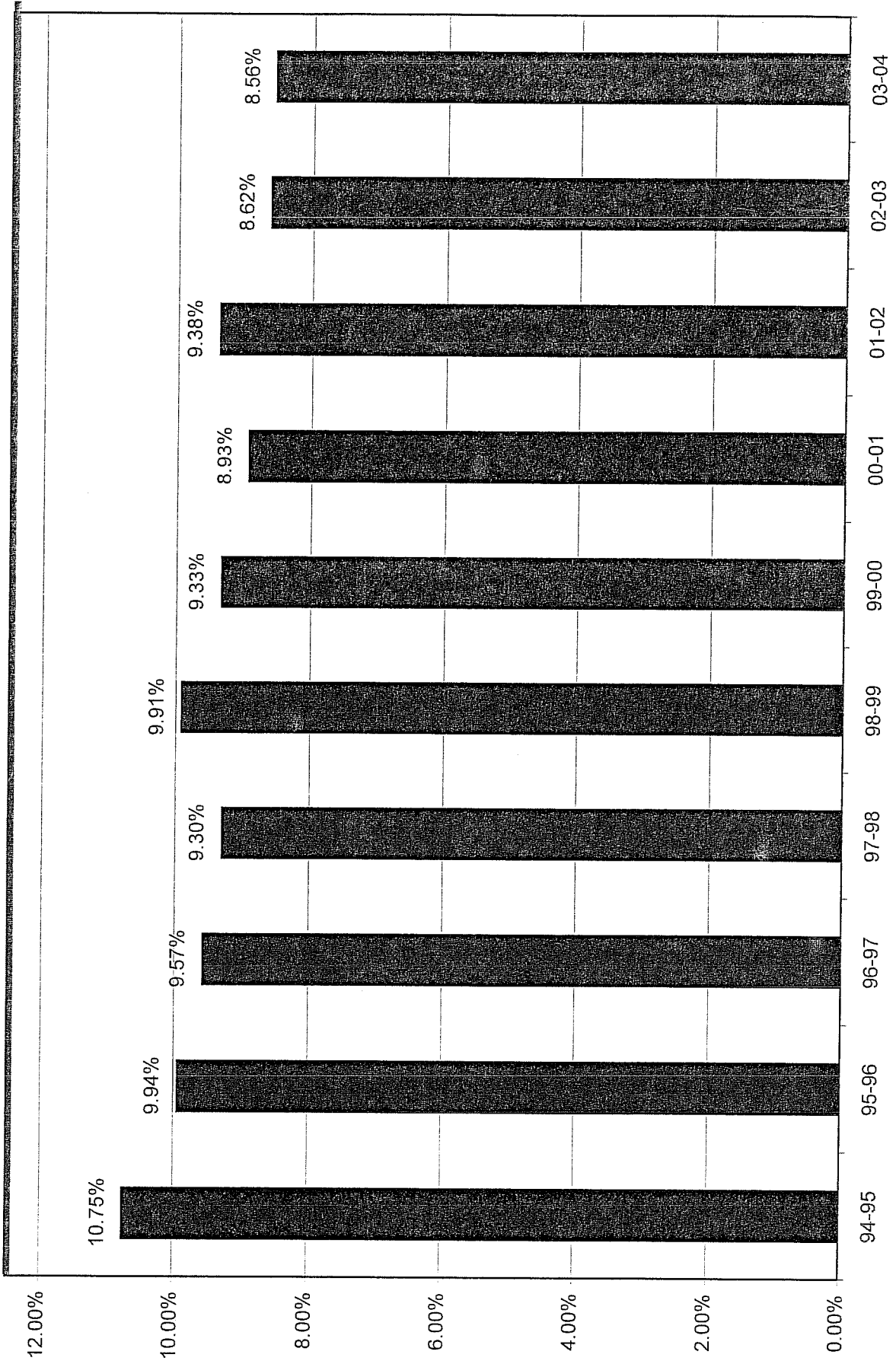
| 2004-2005 Estimated                               |              |                      |              | Policy Goal |
|---|--------------|----------------------|--------------|-------------|
| <b>Total Fund Balance - Ending</b>                |              | <b>\$ 13,572,620</b> | <b>28.8%</b> | 22.5%       |
| - Moved \$1,000,000 to Internal Service Fund (WC) |              |                      |              |             |
| <b>Reserves:</b>                                  |              |                      |              |             |
| Investments in Inventory                          | \$ 250,000   |                      |              |             |
| Long term receivables                             | \$ 13,000    | \$ 263,000           |              |             |
| <b>Unreserved</b>                                 |              | <b>\$ 13,309,620</b> | <b>28.3%</b> |             |
| <b>Designations:</b>                              |              |                      |              |             |
| Construction                                      | \$ 2,125,000 |                      |              |             |
| Claims and judgements                             | \$ 100,000   |                      |              |             |
| Equipment   | \$ 750,000   |                      |              |             |
| Moving portables                                  | \$ 100,000   | \$ 3,075,000         |              |             |
| <b>Unreserved/Undesignated</b>                    |              | <b>\$ 10,234,620</b> | <b>21.7%</b> | 15.0%       |

| 2005-2006 Proposed                 |              |                      |              | Policy Goal |
|------------------------------------|--------------|----------------------|--------------|-------------|
| <b>Total Fund Balance - Ending</b> |              | <b>\$ 12,917,455</b> | <b>26.8%</b> | 22.5%       |
| <b>Reserves:</b>                   |              |                      |              |             |
| Investments in Inventory           | \$ 250,000   |                      |              |             |
| Long term receivables              | \$ 13,000    | \$ 263,000           |              |             |
| <b>Unreserved</b>                  |              | <b>\$ 12,654,455</b> | <b>26.2%</b> |             |
| <b>Designations:</b>               |              |                      |              |             |
| Construction                       | \$ 2,125,000 |                      |              |             |
| Claims and judgements              | \$ 100,000   |                      |              |             |
| Equipment                          | \$ 750,000   |                      |              |             |
| Moving portables                   | \$ 100,000   | \$ 3,075,000         |              |             |
| <b>Unreserved/Undesignated</b>     |              | <b>\$ 9,579,455</b>  | <b>19.8%</b> | 15.0%       |

Federal and State Programs  
2005-06 Estimated Allotments

| Name of Grant Program  | Amount       |                 |
|--|--------------|-----------------|
| Title I, Part A-Improving Basic Programs                       | \$ 1,116,056 |                 |
| Title I, Part C-Migrant  | \$ 109,710   |                 |
| Title II, Part D-Enhancing Education Through Technology        | \$ 30,105    |                 |
| Title III, Part A-LEP  | \$ 39,161    |                 |
| Title V, Part A-Innovative Programs                            | \$ 31,767    |                 |
| Title IV, Part A-Safe & Drug-Free School & Communities         | \$ 36,400    |                 |
| Title II, Part A-Teacher & Principal Training & Recruiting     | \$ 303,411   |                 |
| Learning Centers Texas 21st Century Learning Centers Cycle 2   | \$ 699,925   |                 |
| Accelerated Reading Instruction & Accelerated Math Instruction | \$ 145,486   | **2004-05 Award |
| Optional Extended Year Program                                 | \$ 29,859    | **2004-05 Award |
| Texas High School Completion and Success Cycle 2               | \$ 109,450   | **2004-06 Award |
| Pregnancy Parenting Ed-RD 70                                   | \$ 38,471    | **2004-05 Award |
| Carl D. Perkins Basic Grant Formula for CATE                   | \$ 81,703    | **2004-05 Award |
| IDEA-B Formula   | \$ 1,808,687 |                 |
| IDEA-B Preschool   | \$ 36,833    |                 |
| <b>Total</b>   |              |                 |

# BISD Administrative Cost Ratio History





| Tax Rate & Salary Schedule |          |         |        |  |         |         |
|----------------------------|----------|---------|--------|--|---------|---------|
|                            |          | 2004-05 |        |  |         |         |
| Region XIII ESC            |          |         |        |  |         |         |
|                            |          |         |        |  |         |         |
|                            |          |         |        |  |         |         |
| District                   | TAX RATE |         |        | SALARY SCHEDULE-Bachelor's Degree Only |         |         |
|                            | M & O    | I & S   | Total  | Step 0                                 | Step 10 | Maximum |
| Austin                     | 1.50     | .123    | 1.623  | 35,080                                 | 38,780  | 54,980  |
| Bastrop                    | 1.50     | .242    | 1.742  | 32,010                                 | 39,554  | 51,124  |
| Blanco                     | 1.2846   | .2154   | 1.50   | 27,040                                 | 36,120  | 45,830  |
| Burnet                     | 1.455    | .295    | 1.75   | 26,250                                 | 34,850  | 44,750  |
| Cedars Charter             | na       | na      | na     | 30,000                                 | na      | na      |
| Comal                      | 1.50     | .320    | 1.82   | 32,000                                 | 35,174  | 51,362  |
| Comfort                    | 1.33     | .17     | 1.50   | 26,240                                 | 35,730  | 42,800  |
| Coupland                   | 1.50     | 00      | 1.50   | 25,740                                 | 36,230  | 43,800  |
| Del Valle                  | 1.50     | .3063   | 1.8063 | 34,000                                 | 38,560  | 48,685  |
| Dime Box                   | 1.50     | 00      | 1.50   | 25,240                                 | 34,730  | 41,800  |
| Doss                       | 1.36     | 00      | 1.36   | 24,240                                 | 33,370  | 41,800  |
| Dripping Springs           | 1.4830   | .2635   | 1.7465 | 32,000                                 | 37,300  | 49,500  |
| Eanes                      | 1.50     | .1705   | 1.6705 | 33,350                                 | 39,350  | 51,350  |
| Elgin                      | 1.50     | .320    | 1.82   | 32,000                                 | 37,800  | 46,500  |
| Fayetteville               | 1.50     | 00      | 1.50   | 24,240                                 | 33,370  | 41,800  |
| Flatonia                   | 1.4224   | .1126   | 1.535  | 25,240                                 | 34,730  | 41,800  |
| Florence                   | 1.50     | .230    | 1.73   | 26,240                                 | 35,730  | 44,024  |
| Fredericksburg             | 1.4229   | .1633   | 1.5862 | 28,140                                 | 35,630  | 45,200  |
| Georgetown                 | 1.50     | .255    | 1.755  | 31,500                                 | 35,290  | 49,040  |
| Giddings                   | 1.50     | .15     | 1.65   | 25,240                                 | 34,730  | 41,800  |
| Gonzales                   | 1.3451   | .0649   | 1.41   | 26,240                                 | 35,730  | 43,660  |
| Granger                    | 1.48     | .0675   | 1.5475 | 25,740                                 | 35,230  | 42,300  |
| Harper                     | 1.3757   | 00      | 1.3757 | 25,740                                 | 35,230  | 42,300  |
| Hays                       | 1.4332   | .3613   | 1.7945 | 33,000                                 | 35,470  | 50,206  |
| Hutto                      | 1.4624   | .2766   | 1.7390 | 32,000                                 | 38,230  | 48,529  |
| Jarell                     | 1.50     | .060    | 1.56   | 25,740                                 | 36,330  | 46,400  |
| Johnson City               | 1.2536   | .240    | 1.4936 | 26,740                                 | 36,230  | 43,300  |
| KIPP Charter               | na       | na      | na     | 39,000                                 | 49,000  | 65,000  |
| La Grange                  | 1.50     | .0777   | 1.5777 | 27,240                                 | 34,330  | 43,800  |
| Lago Vista                 | 1.50     | .215    | 1.715  | 30,000                                 | 37,000  | 46,750  |
| Lake Travis                | 1.50     | .3025   | 1.8025 | 32,250                                 | 39,000  | 54,525  |
| Leander                    | 1.461    | .329    | 1.79   | 34,200                                 | 38,046  | 49,810  |
| Lexington                  | 1.4787   | .0688   | 1.5475 | 30,000                                 | 35,000  | 44,400  |
| Liberty Hill               | 1.50     | .165    | 1.665  | 30,800                                 | 36,030  | 48,100  |
| Llano                      | 1.50     | .102    | 1.602  | 24,240                                 | 34,280  | 43,300  |
| Lockhart                   | 1.386    | .2027   | 1.5887 | 33,500                                 | 37,407  | 48,977  |

|                   |         |        |        |        |        |        |  |  |
|-------------------|---------|--------|--------|--------|--------|--------|--|--|
| Luling            | 1.255   | .050   | 1.305  | 31,185 | 37,205 | 48,085 |  |  |
| Manor             | 1.50    | .3262  | 1.8262 | 33,000 | 37,822 | 49,307 |  |  |
| Marble Falls      | 1.49    | .1650  | 1.6550 | 30,240 | 38,800 | 47,960 |  |  |
| Marion            | 1.50    | .2679  | 1.7679 | 31,000 | 36,330 | 52,815 |  |  |
| McDade            | 1.50    | .071   | 1.571  | 24,240 | 33,730 | 40,800 |  |  |
| Navarro           | 1.50    | .3551  | 1.8551 | 28,693 | 34,845 | 46,074 |  |  |
| New Braunfels     | 1.439   | .381   | 1.82   | 32,000 | 36,852 | 47,800 |  |  |
| Nixon Smiley      | 1.30    | .03334 | 1.3334 | 25,490 | 34,980 | 42,050 |  |  |
| Pflugerville      | 1.49    | .34    | 1.83   | 34,000 | 39,000 | 50,000 |  |  |
| Prairie Lea       | 1.4148  | .00    | 1.4148 | 27,007 | 35,772 | 45,136 |  |  |
| Round Rock        | 1.49205 | .3652  | 1.857  | 34,000 | 38,645 | 52,378 |  |  |
| Round Top Carmine | 1.50    | .0792  | 1.5792 | 25,740 | 35,230 | 42,300 |  |  |
| San Marcos        | 1.50    | .230   | 1.73   | 33,000 | 37,230 | 49,130 |  |  |
| Schertz Cibolo-UC | 1.50    | .240   | 1.74   | 34,150 | 40,535 | 55,035 |  |  |
| Schulenburg       | 1.415   | .195   | 1.61   | 25,740 | 35,230 | 42,300 |  |  |
| Seguin            | 1.50    | .1944  | 1.6944 | 32,000 | 34,083 | 47,610 |  |  |
| Smithville        | 1.50    | .270   | 1.77   | 29,000 | 35,344 | 48,134 |  |  |
| Taylor            | 1.50    | .170   | 1.67   | 32,000 | 35,290 | 47,300 |  |  |
| Texas Sch Blind   | na      | na     | na     | 35,080 | 38,780 | 53,180 |  |  |
| Texas Sch Deaf    | na      | na     | na     | 35,080 | 38,780 | 54,980 |  |  |
| Thorndale         | 1.41    | .16    | 1.57   | 25,240 | 34,730 | 41,800 |  |  |
| Thrall            | 1.50    | .12    | 1.62   | 25,340 | 34,810 | 41,900 |  |  |
| Waelder           | 1.42    | .00    | 1.42   | 26,240 | 35,730 | 42,800 |  |  |
| Wimberley         | 1.50    | .190   | 1.69   | 28,000 | 35,230 | 47,700 |  |  |

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

The Bastrop ISD will hold a public meeting at 6:30 PM, Tuesday, June 21, 2005 in Bastrop ISD Administration Office, 906 Farm Street, Bastrop, Texas.

**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.

### Comparison of Proposed Rates with Last Year's Rates

|  | Maintenance & Operations | Interest & Sinking Fund* | Total      | Local Revenue Per Student | State Revenue Per Student |
|--|--------------------------|--------------------------|------------|---------------------------|---------------------------|
| Last Year's Rate   | \$1.5000                 | \$0.2420                 | * \$1.7420 | \$4,587                   | \$2,100                   |
| Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service | \$1.5627                 | \$0.2528                 | * \$1.8155 | \$4,454                   | \$2,237                   |
| Proposed Rate  | \$1.500000               | \$0.2280                 | * \$1.7280 | \$4,175                   | \$2,061                   |

\* 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.

### Comparison of Proposed Levy with Last Year's Levy on Average Residence

|   | <u>Last Year</u> | <u>This Year</u> |
|---|------------------|------------------|
| Average Market Value of Residences                    | \$74,534         | \$57,230         |
| Average Taxable Value of Residences                   | \$59,534         | \$42,230         |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$1.7420         | \$1.7280         |
| Taxes Due on Average Residence                        | \$1,037.08       | \$729.73         |
| Increase (Decrease) in Taxes                          |                  | \$(307.35)       |

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 \$1.8533. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.8533.**

### Fund Balances

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) | \$9,159,475 |
| Interest & Sinking Fund Balance(s)         | \$2,470,783 |

**Bastrop Independent School District  
Budget Calendar for 2005-2006 Budget Process**

| Target Date                  | Activity/Process   |
|------------------------------|--|
| <b>February 2005</b>         |  |
|                              | Set Superintendent/District Budget Goals   |
|                              | Projected enrollments developed  |
|                              | Review projected revenue and expenditure estimates based on current funding law  |
|                              | Review personnel staffing and proposed salary schedule   |
|                              | Meet with principals to review instructional programs, and discuss budget process and concerns   |
|                              | Provide budget allocations to campuses and departments   |
| <b>March 2005</b>            |  |
|                              | Follow-up meeting with principals and departments  |
| <b>March 8, 2005</b>         | <b>Present preliminary budget information to Board of Trustees</b>   |
| <b>April 2005</b>            |  |
|                              | Completion of campus budgets   |
|                              | 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  |
|                              | Complete First Draft of district budget  |
| <b>April 19, 2005</b>        | <b>Present preliminary budget information to Board of Trustees</b>   |
|                              | Continue Reviewing Budgets   |
| <b>May 2005</b>              |  |
| <b>May 31, 2005</b>          | <b>Present Budget Draft to Board of Trustees</b>   |
| <b>June 2005</b>             |  |
| <b>June 6, 2005</b>          | <b>Budget workshop</b>   |
| <b>June 13, 2005</b>         | <b>Budget workshop (if necessary)</b>  |
| <b>June 11, 2005</b>         | <b>Publish Notice of Budget Hearing</b>  |
| <b>June 21, 2005</b>         | <b>Present Budget to Board of Trustees for Adoption</b>  |
| <b>August/September 2005</b> |  |
| <b>August 16, 2005</b>       | <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> |
| <b>September 10, 2005</b>    | <b>"Publish Notice of Public Meeting to Discuss Proposed Tax Rate" published 10 to 30 days before public meeting.</b>  |
| <b>September 20, 2005</b>    | <b>Public meeting on proposed tax rate. Meeting to adopt tax rate.</b>   |