



**Bastrop ISD  
2007-08 Budget Public Hearing**

June 19, 2007



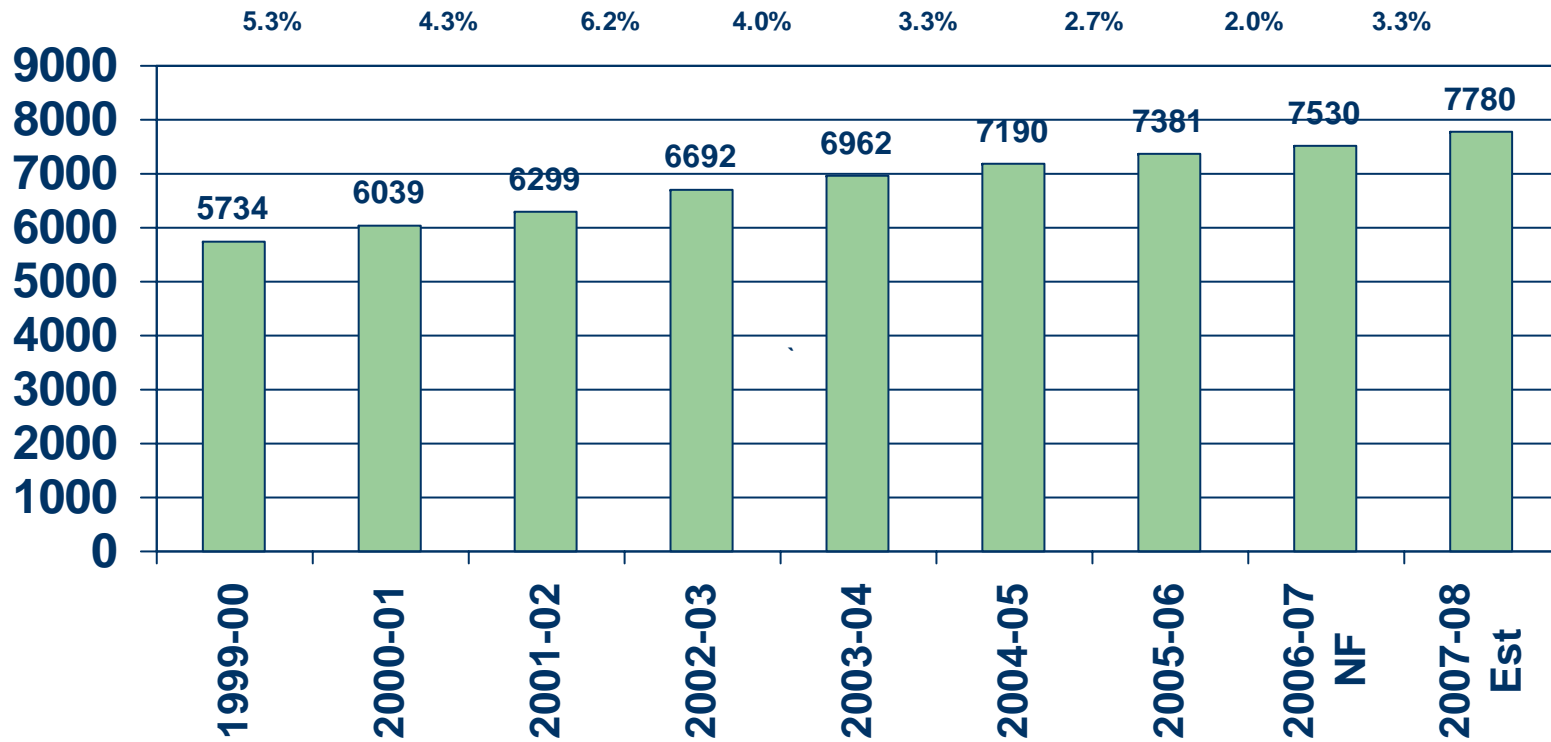
# 2007-08 General Fund Revenue Comparison

	General Fund As of May Amendment 2006-07	General Fund Summary Proposed 2007-08	Percent Change 2006-07 to
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues	29,454,224	23,997,152	-18.5%
5720: Local Revenue	-	-	
5730: Tuition and Fees	26,000	26,000	0.0%
5740: Other Revenues from Local Sources	1,042,255	1,192,255	14.4%
5750: Revenues from Cocurricular Activities	94,500	94,500	0.0%
5760: Revenues from Intermediate Sources	50,000	50,000	0.0%
<b><u>State Revenue Sources</u></b>			
5810: State Foundation Revenues	21,579,152	28,751,212	33.2%
5820: Other State Program Revenues	20,085	11,534	-42.6%
5830: TRS Care - On-Behalf Payments/E-Rate	2,047,350	2,187,226	6.8%
5850: Other State Revenue	20,000	20,000	0.0%
<b><u>Federal Revenue Sources</u></b>			
5910: Other Federal Revenue	177,500	177,500	0.0%
5920: Federal Revenues			
7000: Other Resources	15,500		
<b>Total Revenues and Other Sources</b>	<b>\$ 54,526,566</b>	<b>\$ 56,507,379</b>	<b>3.6%</b>

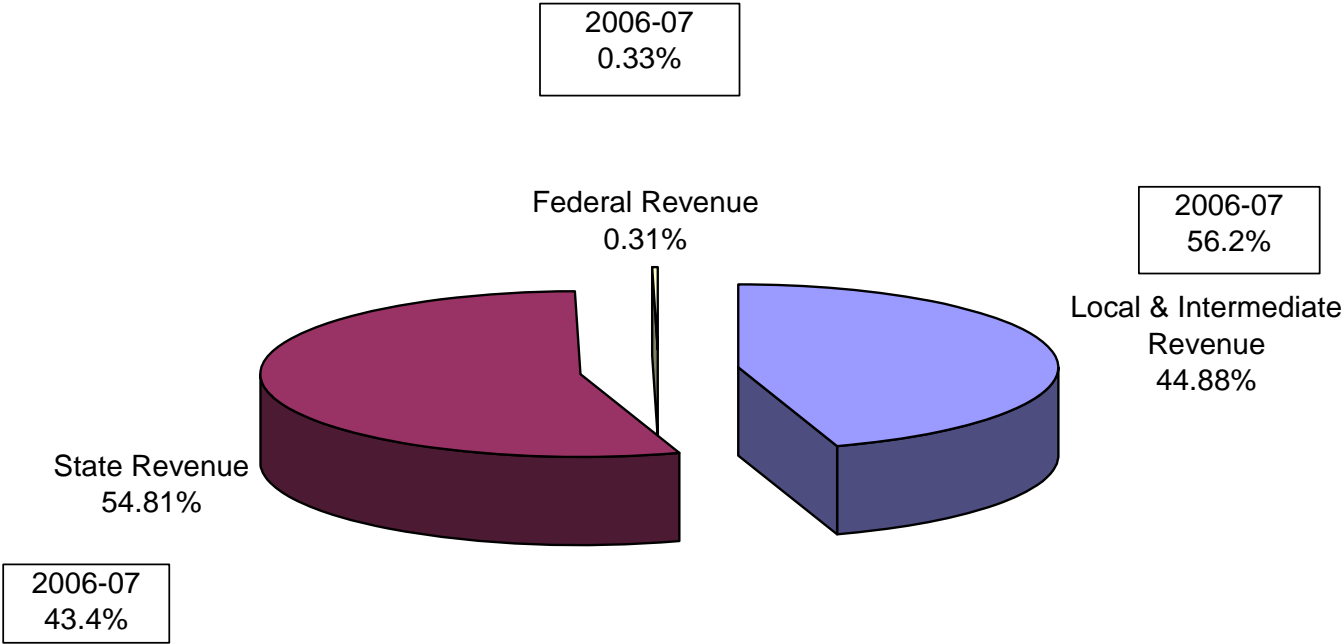
# State Aid Comparison

State Aid	2005-06	2006-07 \$1.37 Version 11	2007-08 \$1.04 Version 6
Tier I State Aid	\$10,157,743	\$12,185,963	\$15,774,886
Tier II State Aid First Level \$31.95/\$36.45	4,746,075	6,738,765	3,306,926
Tier II State Aid Second Level \$41.21/\$46.94	NA	907,963	1,136,897
Continuation of HB 1 Additional Aid \$110 X WADA	1,076,051	1,097,821	1,120,462
Reduction for Excess Revenue/ or Add'l for Tax Reduction	NA	(957,546)	5,513,994
Salary Allotment \$2,500 Teacher's, etc	NA	1,460,000	1,505,000
Staff Allotment \$500 FT/\$250 PT	NA	192,250	192,250
HB 1 Rider 86 \$23.63 per WADA	NA	NA	240,696
Total Other Programs	(43,888)	(46,064)	(39,899)
Total State Aid (General)	15,935,981	\$21,579,152	28,751,212

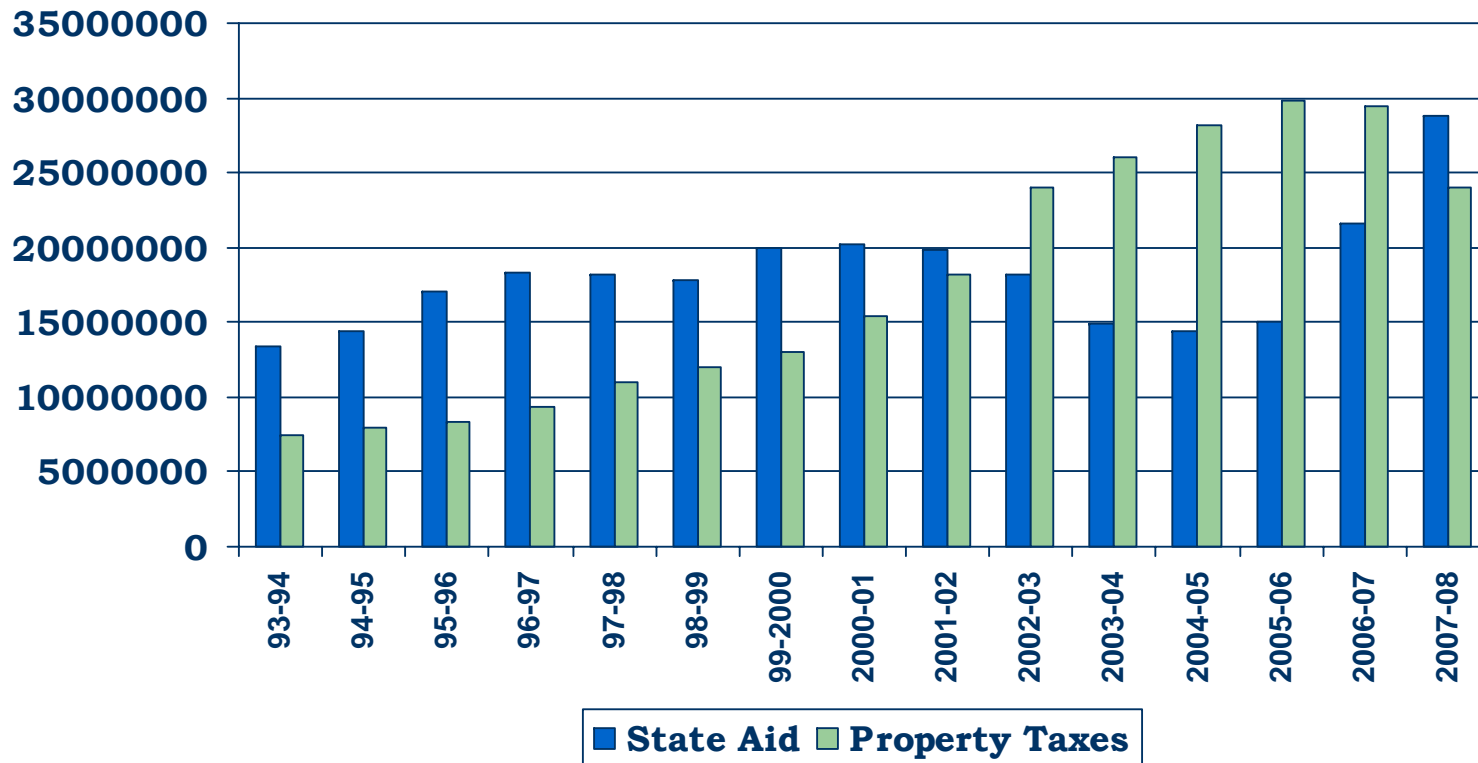
# Average Daily Attendance History



# General Fund Revenue Comparison 2006-07 to 2007-08



# General Fund State Funding/Taxes History



## 2007-08 BUDGET ASSUMPTIONS

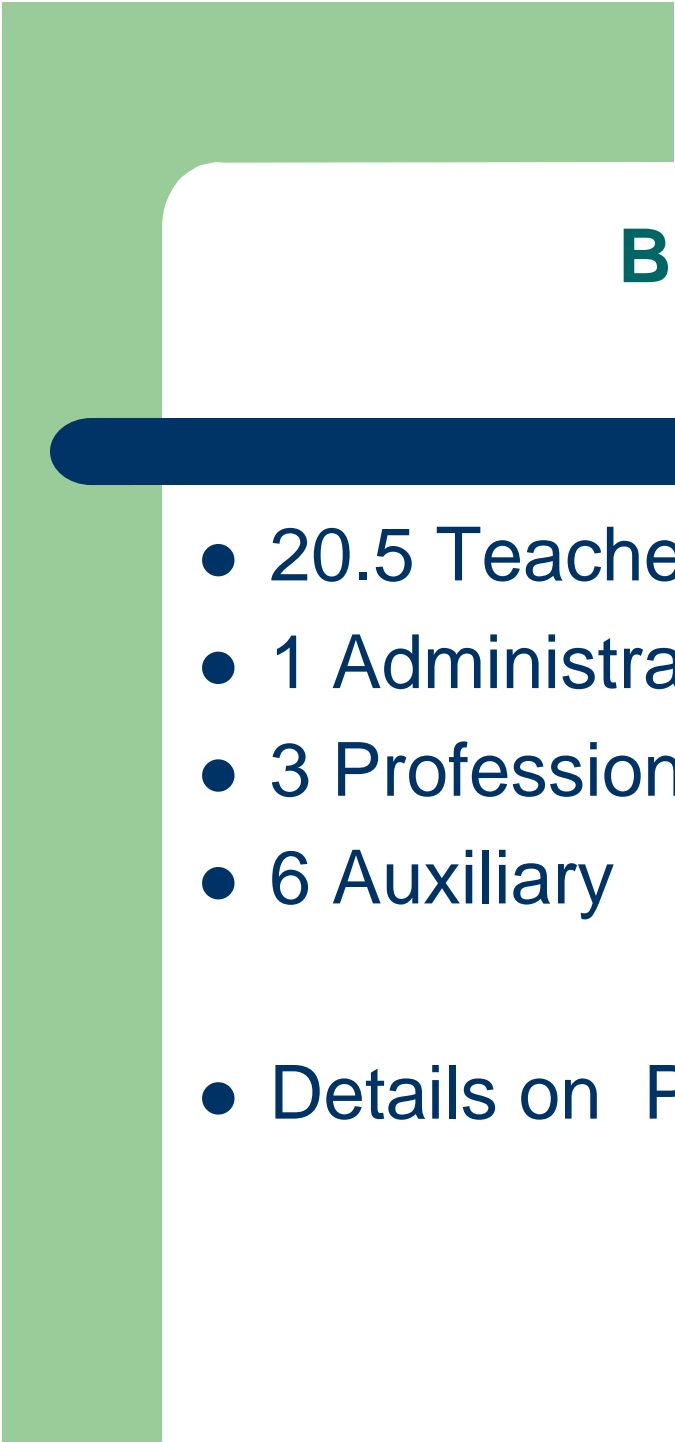
- Estimated enrollment 8,521
- Average Daily Attendance 7,780
- Tax Rate M&O \$1.04
- Preliminary Property Value 2,163,558,294
  - 6% Value Increase

## 2007-08 BUDGET ASSUMPTIONS

### Salary Increases

- Teachers, Counselors, Nurses, & Librarians  
\$1,000 Increase
- Administrative/Professional Support  
2% Increase of 1% adjusted midpoint
- Auxiliary salaries  
3% Increase of 1.5% adjusted midpoint
- Increase in employer insurance contribution:  
\$3,240 to \$3,900





## 2007-08 Budget Assumptions Staffing Additions

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- 20.5 Teachers
- 1 Administrative Position
- 3 Professional Support
- 6 Auxiliary
  
- Details on Page 27

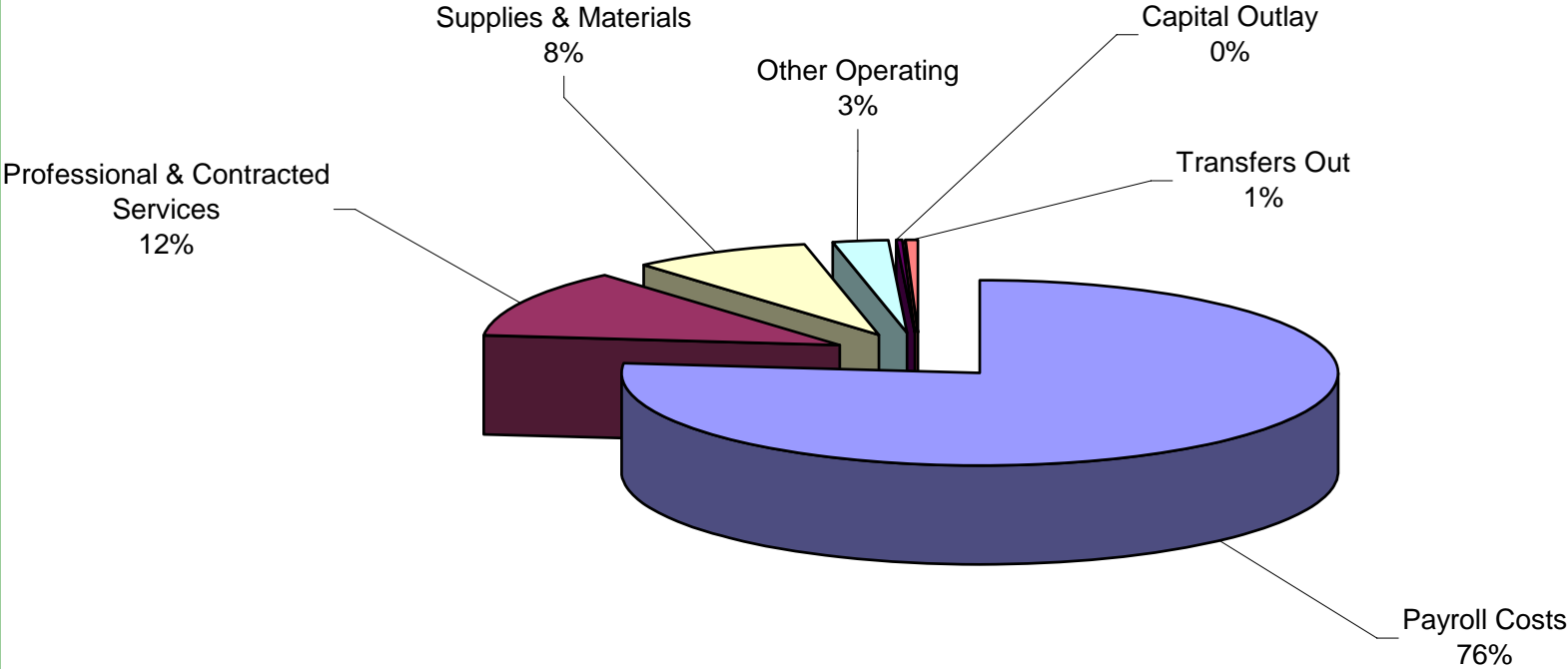
# STAFFING & SALARY INFORMATION

- Proposed 2007-08 Teacher Salary Scale
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- Teacher Salary Comparison
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- Other Salary Scales
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- Staffing Summary
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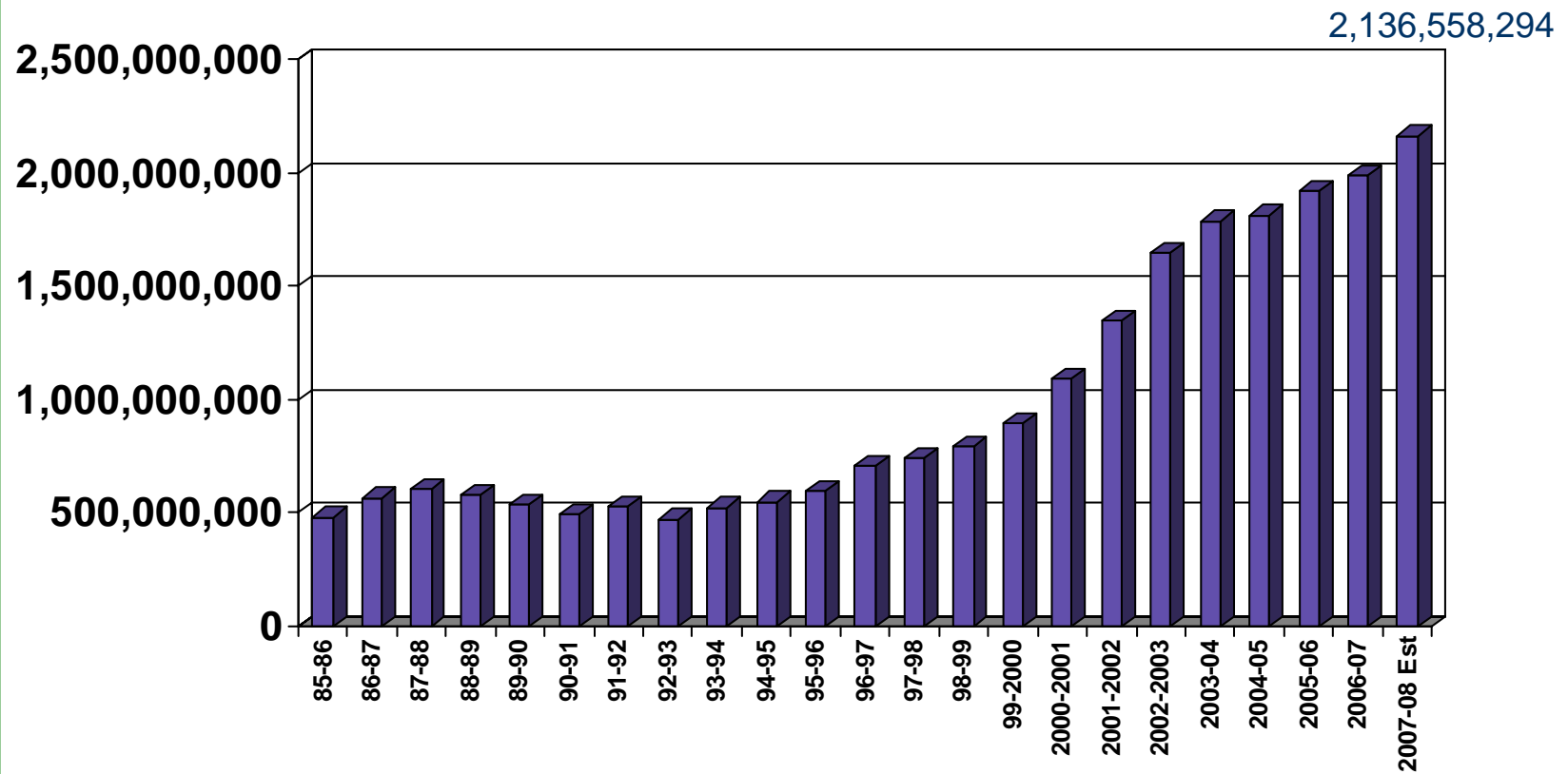
# Expenditures by Function

<u>Distribution of Budget Funds by Function</u>	2006-07 as Amended	2007-08 Proposed	% Change to
0011: Instruction	32,884,769	34,870,040	6.0%
0012: Instructional Resources and Media Services	851,068	941,769	10.7%
0013: Curriculum Dev & Inst Staff Development	663,301	822,537	24.0%
0021: Instructional Leadership	189,111	200,970	6.3%
0023: School Leadership	3,215,203	3,356,956	4.4%
0031: Guidance, Counseling & Evaluation Svcs	1,662,491	1,690,999	1.7%
0032: Social Work Services	117,914	114,317	-3.1%
0033: Health Services	627,037	692,934	10.5%
0034: Student Transportation	4,036,960	4,295,410	6.4%
0035: Food Service	53,526	53,526	0.0%
0036: Co-Curricular Activities	1,101,637	1,175,198	6.7%
0041: General Administration	2,154,172	2,144,852	-0.4%
0051: Plant Maintenance & Operations	5,756,781	6,163,022	7.1%
0052: Security & Monitoring Services	269,973	324,159	20.1%
0053: Data Processing Services	625,499	705,315	12.8%
0061: Community Services	125,847	115,535	-8.2%
0071: Debt Services			
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA	777,702	784,455	0.9%
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 55,112,991</b>	<b>\$ 58,451,994</b>	<b>6.06%</b>
8000: Operating Transfers Out	300,690	306,240	
Excess (Deficiency) Revenues Over Exp	(887,115)	(2,250,855)	

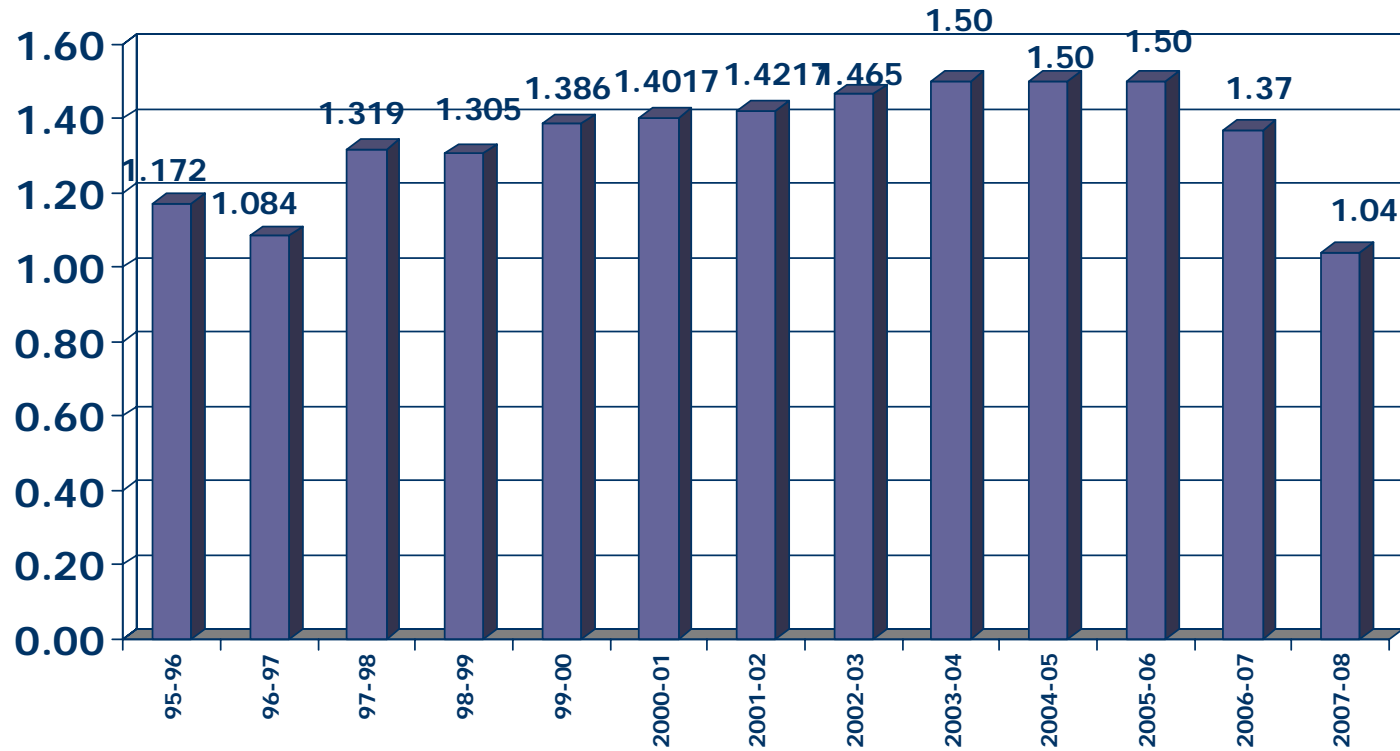
# 2007-08 PROPOSED EXPENDITURES BY OBJECT



# Property Value History

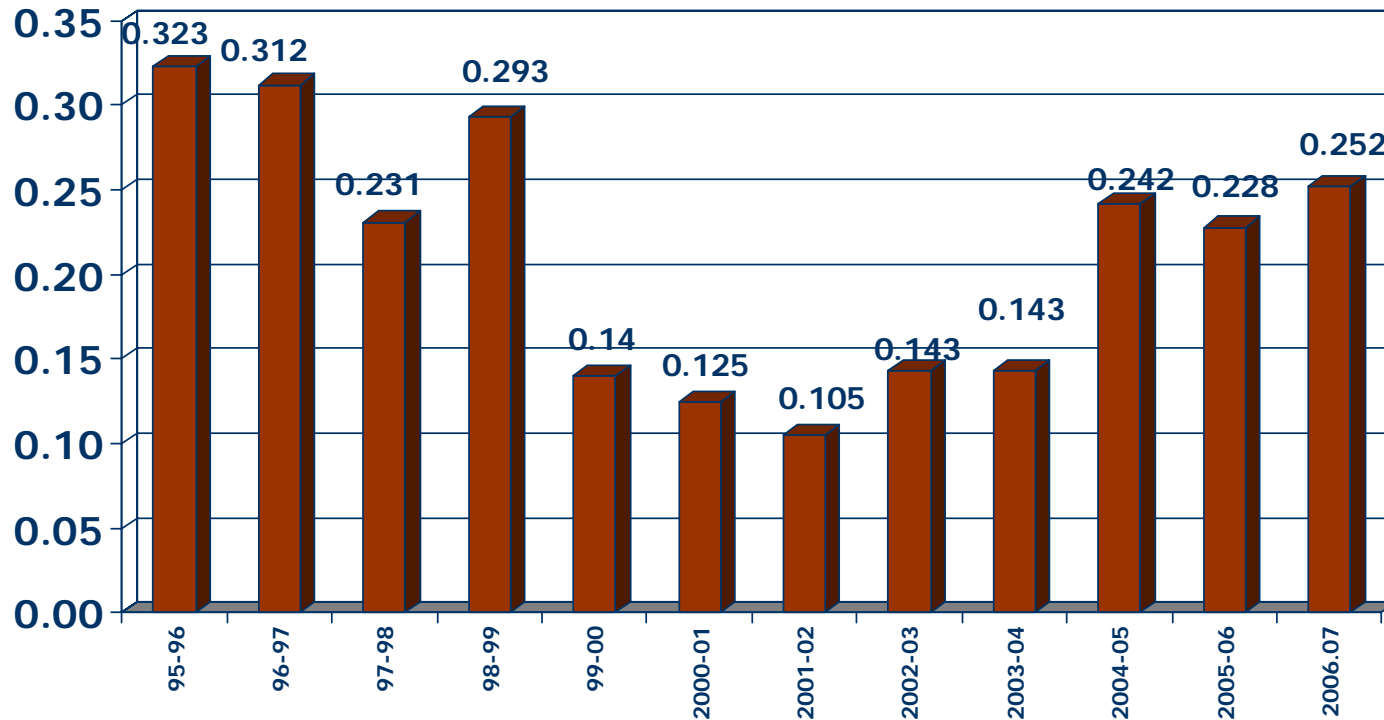


# Maintenance & Operating Tax Rate History



# Debt Service Tax Rate History

## 2007-08 Tax Rate to be adopted September 2007 to reflect 2007 Bond Program



# 2007 Top Taxpayer Report

Name of Taxpayer	Type of Property	Taxable Assessed Valuation	%TAV
Bastrop Energy Partners LP	Utility	144,097,580	6.66%
Gentex Power Corp	Utility	138,714,860	6.41%
Southwestern Bell	Utility	15,241,132	0.70%
Wal-Mart Inc #1042	Retail	13,420,478	0.62%
Forestar (USA) Real Estate Group	Real Estate	13,238,509	0.61%
Flint Hills Resources LP	Industrial	12,930,670	0.60%
Griffin Industries	Rendering	12,882,839	0.60%
LCRA Transmission Srvcs Corp	Utility	11,700,170	0.54%
Covert, Rox B, Duke M & Danay	Auto Dealership	11,194,330	0.52%
Bluebonnet Electric Coop Inc	Utility	10,870,625	0.50%
	<b>Total</b>	<b>384,291,193</b>	<b>17.76%</b>



## 2007-08 Proposed Tax Rate

- Maintenance & Operations      \$1.040
- Debt Service      0.252\*  
(Does not consider 2007 Bond)
- Total Estimated Tax Rate      \$1.292

\*Does not include 2007 Bond Impact

\*\*Tax Rate will be determined and set at the  
September 18, 2007 Board Meeting

# 2007-08 Proposed Fund Balance Summary

## 2007-08 Preliminary \$1.04 Tax Rate V.6

<b>Total Fund Balance - Ending</b>		<b>\$ 14,574,796</b>	<b>24.8%</b>	<b>Policy Goal 22.5%</b>
<b>Reserves:</b>				
Investments in Inventory	\$ 78,113			
Outstanding Encumbrances	\$ -			
Long term receivables	\$ 13,000	\$ 91,113		
<b>Unreserved</b>		<b>\$ 14,483,683</b>	<b>24.6%</b>	
<b>Designations:</b>				
Construction	\$ 3,100,000			
Claims and judgements	\$ 100,000			
Equipment	\$ 750,000			
Other	\$ 1,670,000	\$ 5,620,000		
<b>Unreserved/Undesignated</b>		<b>\$ 8,863,683</b>	<b>15.1%</b>	<b>15.0%</b>

# Other Adopted Funds 2007-08 Food Service Page 31

<b>Proposed Budget Scenarios</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Total Revenues &amp; Other Sources</b>	\$3,690,000	\$4,066,000
<b>Total Expenditures &amp; Other Uses</b>	3,709,203	4,066,000
<b>Operating Transfers Out</b>	NA	NA
<b>Excess (Deficiency) Revenues Over Expenditures</b>	\$(19,203)	\$0.00

# Other Adopted Funds 2007-08 Debt Service Page 32

<b>Proposed Budget Scenarios</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Total Revenues &amp; Other Sources</b>	\$6,603,596	\$7,485,922
<b>Total Expenditures &amp; Other Uses</b>	7,263,526	8,182,933
<b>Other Resources</b>	300,690	306,240
<b>Excess (Deficiency) Revenues Over Expenditures</b>	\$(659,930)	\$(697,011)

**Debt Service budget will be amended at September 18, 2007 board meeting to reflect August payment on 2007 Bond Program**

# Other Adopted Funds 2007-08 Technology Allotment Page 33

<b>Proposed Budget Scenarios</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Total Revenues &amp; Other Sources</b>	\$227,700	\$209,313
<b>Total Expenditures &amp; Other Uses</b>	227,700	209,313
<b>Other Resources</b>	NA	NA
<b>Excess (Deficiency) Revenues Over Expenditures</b>	\$0	\$0

# Questions and Comments

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