



2008-09
Public Hearing
& Budget Adoption

June 17, 2008

Bastrop Independent School District
906 Farm Street
Bastrop Texas 78602
512-321-2292

Public Hearing & Budget Adoption 2008-09

June 17, 2008

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**BASTROP ISD
BOARD OF TRUSTEES GOALS
APPROVED SEPTEMBER 13, 2007**

Board Goal #1 - The Bastrop ISD will achieve academic excellence.

Board Goal #2 – The Bastrop ISD will provide support and build capacity to ensure accountability through the following:

- a. by providing resources and the expectation that fiscal responsibility will be exercised,*
- b. by setting expectations of district-wide accountability for the following:*
 - i. instructional staff*
 - ii. administrative staff*
 - iii. student services staff (i.e. counselors, nurses, librarians)*
 - iv. board members*
 - v. students*

Board Goal #3 – The Bastrop ISD will provide a total school environment that is well-disciplined, safe and health conscious and where students feel emotionally and physically secure.

Board Goal #4 – The Bastrop ISD will practice consistent enforcement of district policies and procedures at each school site.

Board Goal #5 – The Bastrop ISD will review and update the current long-range plan for facilities.

Bastrop Independent School District
2007-08 General Fund Budget Amendment Summary
June 2008

General Fund	September Amendment	November Amendment	December Amendment	February Amendment	March Amendment	April Amendment	May Amendment	June Amendment	Total Amended
<u>Local & Intermediate Revenue Sources</u>									
5710: Property Tax Revenues	23,997,152						821,554	262,109	25,080,815
5720: Local Revenue	-								-
5730: Tuition and Fees	26,000								26,000
5740: Other Revenues from Local Sources	1,192,255						(115,000)		1,077,255
5750: Revenues from Cocurricular Activities	94,500								94,500
5760: Revenues from Intermediate Sources	50,000								50,000
<u>State Revenue Sources</u>									
5810: State Foundation Revenues	28,751,212		426,826				(430,259)	(415,975)	28,607,696
5820: Other State Program Revenues	11,534			275,892					11,534
5830: TRS Care - On-Behalf Payments/E-Rate	2,187,226		146,186					336,953	2,686,581
5850: Other State Revenue	20,000								20,000
<u>Federal Revenue Sources</u>									
5910: Other Federal Revenue	177,500								177,500
5920: Federal Revenues									
7000: Other Resources									
Total Revenues and Other Sources	\$ 56,507,379	\$ 573,012	\$ 292,108	\$ 12,000	\$ -	\$ -	\$ 276,295	\$ 183,087	\$ 57,843,881
<u>Distribution of Budget Funds by Function</u>									
0011: Instruction	34,870,040		345,186				14,975	603,552	35,869,419
0012: Instructional Resources and Media Services	941,769		(25,000)				(100)	4,952	921,621
0013: Curriculum Dev & Inst Staff Development	822,537						(44,920)	2,759	775,876
0021: Instructional Leadership	200,970						27,500	364	234,834
0023: School Leadership	3,356,956		103,000				(3,081)	61,306	3,519,181
0031: Guidance, Counseling & Evaluation Svcs	1,690,999		8,600				5,126	8,586	1,713,311
0032: Social Work Services	114,317							431	114,748
0033: Health Services	692,934							(740)	692,194
0034: Student Transportation	4,295,410							15,332	4,310,742
0035: Food Service	53,526								53,526
0036: Co-Curricular Activities	1,175,198								1,301,584
0041: General Administration	2,144,852		10,255			83,614	500	13,247	1,783,080
0051: Plant Maintenance & Operations	6,163,022			12,000		18,770	(478,071)	19,199	6,235,714
0052: Security & Monitoring Services	324,159							2,622	428,137
0053: Data Processing Services	705,315							7,651	732,966
0061: Community Services	115,535								143,183
0071: Debt Services									
0081: Facilities Acquisitions & Construction						235,780			235,780
0093: Payments to Fiscal Agent of SSA	784,455								784,455
0099: Other Intergovernmental Charges									
Total Expenditures & Other Uses	\$ 58,451,994	\$ 355,441	\$ 281,414	\$ 12,000	\$ 83,614	\$ 270,650	\$ 97,929	\$ 811,953	\$ 60,426,351
8000: Operating Transfers Out	306,240						576,000		882,240
Excess (Deficiency) Revenues Over Exp	(2,250,855)	217,571	10,694	-	(83,614)	(270,650)	178,366	(628,866)	(2,888,710)

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

	General Fund Final 2001-02	General Fund Final 2002-03	General Fund Final 2003-04	General Fund Final 2004-05	General Fund Final 2005-06	General Fund Final 2006-07	General Fund as Amended 2007-08
BEGINNING FUND BALANCE	\$ 6,550,764	\$ 10,642,911	\$ 13,325,317	\$ 15,348,443	\$ 15,456,672	\$ 17,976,805	\$ 19,104,016
REVENUES							
Local and Intermediate Sources	18,950,121	25,412,610	28,105,841	29,893,266	31,779,797	31,333,274	26,066,461
State Sources	20,476,515	21,299,507	17,850,678	17,318,296	18,049,598	24,508,884	31,404,833
Federal Sources	147,308	187,150	220,515	217,150	191,509	188,453	177,500
Total Revenues and Other Sources	\$ 39,573,944	\$ 46,899,267	\$ 46,177,034	\$ 47,428,712	\$ 50,020,904	\$ 56,030,611	\$ 57,648,794
Distribution of Budget Funds by Function							
0011: Instruction	20,422,202	24,785,433	25,494,779	26,323,505	27,048,944	32,944,026	35,265,867
0012: Instructional Resources and Media Services	697,365	760,957	739,356	753,031	790,308	846,487	916,669
0013: Curriculum Dev & Inst Staff Development	764,507	1,013,886	1,010,850	790,150	435,099	619,171	773,117
0021: Instructional Leadership	310,295	304,379	248,577	157,085	181,250	186,643	234,470
0023: School Leadership	1,917,270	2,358,925	2,476,109	2,807,942	2,964,771	3,263,537	3,457,875
0031: Guidance, Counseling & Evaluation Svcs	1,353,977	1,641,295	1,594,082	1,503,526	1,441,746	1,611,428	1,704,725
0032: Social Work Services	51,000	32,613	40,749	42,371	44,021	108,854	114,317
0033: Health Services	357,581	419,226	449,472	569,150	566,034	624,592	692,934
0034: Student Transportation	2,021,360	2,651,041	2,514,882	3,468,213	3,584,056	3,728,860	4,295,410
0035: Food Service	58,272	35,909	417	443	450	-	53,526
0036: Co-Curricular Activities	902,241	1,178,063	987,247	947,122	983,148	1,054,963	1,288,337
0041: General Administration	1,663,489	2,087,970	2,176,199	1,991,624	2,096,660	2,149,075	1,763,881
0051: Plant Maintenance & Operations & Security	4,094,924	5,173,952	5,017,931	5,390,633	5,783,281	5,976,449	6,588,537
0053: Data Processing Services	328,619	472,085	483,204	500,696	539,198	618,793	725,315
0061: Community Services	162,738	191,876	175,938	140,796	156,016	185,275	143,183
0081: Facilities Acquisitions & Construction	62,748	5,746	2	-	-	700,057	235,780
0093: Payments to Fiscal Agent of SSA	342,265	364,602	352,896	347,267	301,864	784,455	576,000
Total Expenditures	\$ 35,510,853	\$ 43,477,958	\$ 43,762,690	\$ 45,733,554	\$ 46,916,846	\$ 54,618,210	\$ 59,614,398
OTHER RESOURCES AND (USES):							
7000: Other Financing Sources	773,896	-	-	293	-	15,500	12,000
8000: Other Financing Uses	(744,840)	(738,903)	(391,218)	(1,587,222)	(583,925)	(300,690)	(306,240)
TOTAL OTHER RESOURCES AND (USES)	29,056	(738,903)	(391,218)	(1,586,929)	(583,925)	(285,190)	(294,240)
Excess/(Deficiency) of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 4,092,147	\$ 2,682,406	\$ 2,023,126	\$ 108,229	\$ 2,520,133	\$ 1,127,211	\$ (2,259,844)
ENDING TOTAL FUND BALANCE	\$ 10,642,911	\$ 13,325,317	\$ 15,348,443	\$ 15,456,672	\$ 17,976,805	\$ 19,104,016	\$ 16,844,172
% TOTAL FUND BALANCE TO EXPENDITURES	30.0%	30.1%	34.8%	32.7%	37.8%	34.8%	28.1%
ENDING UNRESERVED/UNDESIGNATED FUND BAL	\$ 8,571,348	\$ 9,073,464	\$ 11,018,478	\$ 9,470,928	\$ 12,265,692	\$ 11,378,577	\$ 11,308,958
% UNRESERVED/UNDESIGNATED TO EXP	24.2%	20.5%	25.0%	20.0%	25.8%	20.7%	18.9%
NOTES	FY Change	Power Plants	Power Plants	Power Plants	Power Plants	Power Plants	Opened BBE/LPE

**Bastrop Independent School District
Proposed Budget Assumptions for 2008-09**

- This budget is based upon projected enrollment of 8,834 students
- Average daily attendance is estimated at 8,050 for funding purposes
- WADA (Weighted Average Daily Attendance) 10,490
- Property Wealth per WADA (Chapter 41 above \$319,500) \$209,472
- Property Value for Wealth per WADA and State Aid purposes 2,276,376,636
- Property Value for Tax Revenue Purposes 2,171,806,402
- Maintenance & Operations Tax Rate \$1.04
- Debt Service Tax Rate \$0.461 – Tax Rate Adopted in September 2008

Budget Focus

- Literacy/Math/Science – Closing the gap for all students
- Limited English Proficient Program
- Technology
- Grades 5-8

Budgetary Expenditures

- Teacher and Librarians: \$1,000 increase
- Administrative/Professional Support: 2% increase of 1% adjusted mid-points
- Auxiliary salaries: 3% increase of 1.5% adjusted mid-point

Bastrop Independent School District
2008-09 Proposed General Fund Budget Summary

	General Fund as Amended 2007-08	General Fund Proposed 2008-09	Total Change
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues	24,818,706	24,260,718	(557,988)
5720: Local Revenue	-	-	-
5730: Tuition and Fees	26,000	26,000	-
5740: Other Revenues from Local Sources	1,077,255	992,255	(85,000)
5750: Revenues from Cocurricular Activities	94,500	94,500	-
5760: Revenues from Intermediate Sources	50,000	50,000	-
<u>State Revenue Sources</u>			
5810: State Foundation Revenues	29,023,671	30,512,904	1,489,233
5820: Other State Program Revenues	11,534	11,534	-
5830: TRS Care - On-Behalf Payments/E-Rate	2,349,628	2,187,226	(162,402)
5850: Other State Revenue	20,000	20,000	-
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue	177,500	177,500	-
5920: Federal Revenues			-
7000: Other Resources	12,000		
Total Revenues and Other Sources	\$ 57,660,794	\$ 58,332,637	\$ 671,843
<u>Distribution of Budget Funds by Function</u>			
0011: Instruction	35,265,867	35,178,692	(87,175)
0012: Instructional Resources and Media Services	916,669	905,952	(10,717)
0013: Curriculum Dev & Inst Staff Development	773,117	436,832	(336,285)
0021: Instructional Leadership	234,470	317,969	83,499
0023: School Leadership	3,457,875	3,536,300	78,425
0031: Guidance, Counseling & Evaluation Svcs	1,704,725	1,731,002	26,277
0032: Social Work Services	114,317	119,400	5,083
0033: Health Services	692,934	709,848	16,914
0034: Student Transportation	4,295,410	4,520,410	225,000
0035: Food Service	53,526	53,526	-
0036: Co-Curricular Activities	1,288,337	1,175,686	(112,651)
0041: General Administration	1,763,881	1,910,444	146,563
0051: Plant Maintenance & Operations	6,163,022	6,234,358	71,336
0052: Security & Monitoring Services	425,515	347,972	(77,543)
0053: Data Processing Services	725,315	762,586	37,271
0061: Community Services	143,183	117,776	(25,407)
0071: Debt Services			-
0081: Facilities Acquisitions & Construction	235,780	-	(235,780)
0093: Payments to Fiscal Agent of SSA	784,455	784,455	-
0099: Other Intergovernmental Charges	576,000	618,074	42,074
Total Expenditures & Other Uses	\$ 59,614,398	\$ 59,461,282	\$ (153,116)
8000: Operating Transfers Out	306,240	306,003	
Excess (Deficiency) Revenues Over Exp	(2,259,844)	(1,434,648)	

Bastrop Independent School District
Revenue Analysis
2008-09 Proposed Budget

		Estimated Additions/Reductions	
Local and Intermediate Revenue Sources			
2007-08 Budgeted Amount			\$ 26,066,461
	Decrease in Current Tax Collections	\$ (557,988)	
	Decrease in Interest Earnings	\$ (85,000)	
	Total Change in Local Revenues	\$ (642,988)	
2008-09 Budgeted Amount			\$ 25,423,473
State Revenue Sources			
2007-08 Budgeted Amount			\$ 31,404,833
	Increase in State Aid	\$ 1,489,233	
	E-Rate (Amended when received)	\$ (162,402)	
	Total Change in State Revenues	\$ 1,326,831	
2008-09 Budgeted Amount			\$ 32,731,664
Federal Revenue Sources			
2007-08 Budgeted Amount			\$ 177,500
	Total Change in Federal Revenues	\$ -	
2008-09 Budgeted Amount			\$ 177,500
Other Resources			
2007-08 Budgeted Amount			\$ 12,000
	Other Resources	\$ (12,000)	
	Total Change in Other Resources	\$ (12,000)	
2008-09 Budgeted Amount			\$ -
	2008-09 Budget Estimate		\$ 58,332,637
	2007-08 Budgeted Revenue as Amended		\$ 57,660,794
	2008-09 Budgeted Revenue Increase		\$ 671,843

STATE AID COMPARISON

State Aid

	2005-06 as of June 2006	2006-07 Final	2006-07 Final	2007-08 as of June	2008-09 V.4 Est
Tier I State Aid	\$ 10,157,743	\$1.33	\$1.37	\$1.04	\$1.04
Tier II State Aid First Level \$31.95/\$36.45/\$37.42	\$ 4,746,075	\$ 12,189,302	\$ 12,462,189	\$ 16,265,602	\$ 16,376,156
Tier II State Aid Second Level \$41.21/\$46.94/\$50.98		\$ 5,968,070	\$ 5,604,054	\$ 2,298,186	\$ 2,309,122
Continuation of HB 1 Additional Aid \$110 X WADA			904,198	1,200,100	1,230,673
Reduction for "Excess Revenue"	1,076,051	1,094,012	1,092,021	1,131,301	1,154,015
Salary Allotment \$2,500 Teacher, etc.		1,502,500	1,502,500	1,484,250	1,505,000
Staff Allotment \$500 FT/\$250 PT		217,750	217,750	192,250	192,250
Hold Harmless			40,775		
HB 1 Rider 86 Allotment				243,024	247,903
Additional State Aid for Tax Reduction				6,185,037	7,467,428
Total Other Programs	(43,888)	(44,512)	(46,807)	(45,321)	(42,830)
Total State Aid (General)	\$ 15,935,981	\$ 20,917,122	\$ 21,776,680	\$ 28,954,429	\$ 30,439,717
Fund 429					
High School Allotment \$275/ADA		570,741	570,047	611,894	627,000
Maintenance and Operations Tax Collections		28,300,146	29,098,913		
State Aid difference at 1.33		\$ (859,558)			
Tax Collections difference at \$1.33		(798,767)			
Total Revenue difference at \$1.33		\$ (1,658,325)			

Maintenance and Operations District Tax Rate Comparisons

Districts with Tax Rate Greater Than \$1.04	121	11.8%
Districts with \$1.04 Tax Rate	699	68.1%
Districts with Tax Rate between Than \$1.01 - \$1.04	82	8.0%
Districts with \$1.00 Tax Rate	26	2.5%
District with Tax Rate less than \$1.00	98	9.6%
Total Districts	1026	100.0%

Bastrop Independent School District
2008-09 Preliminary Function Analysis General Fund

	Estimated Additions/ (Deletions)	
Function 11 - Instruction		
2007-08 Budgeted Amount		\$ 35,265,867
Payroll		
- Salary Increases		
Teachers	\$ 541,000	
Instructional support staff increase	\$ 56,624	
Increase in benefits - Medicare	\$ 8,700	
TRS on Behalf (Accounting Entry Only)	\$ 232,516	
Additional Teaching Positions 14.5	\$ 652,500	
Additional Days for Specialists	\$ 2,706	
Reduce Bilingual Assistants	\$ (175,000)	
Contracted Services		
- Increase in copier leases		
- Change in Campus Allocations		
Supplies		
- Campus Allocations (increase for growth)	\$ 31,968	
- Technology Requests (One Time Expense 07-08)	\$ (2,150,000)	
- Technology Requests for 2008-09	\$ 617,811	
- Reading Coach Software for Middle Schools	\$ 79,000	
Other		
- NJROTC Competition Costs	\$ 15,000	
Equipment		
Total change in Function 11	\$ (87,175)	
2008-09 Budgeted Amount		\$ 35,178,692
Function 12 - Library		
2007-08 Budgeted Amount		\$ 916,669
Payroll		
- Salary increases		
Professional Increases	\$ 11,000	
Support Increases	\$ 1,198	
Increase in benefits - Medicare	\$ 180	
Additional High School Librarian	\$ 25,000	
Contracted Services		
- Change in Allocation	\$ 5,500	
Supplies		
- Change in Allocation		
- Update to Follett Software (OneTime Cost 07-08)	\$ (54,738)	
Other		
- Change in Allocation	\$ 1,143	
Total change in Function 12	\$ (10,717)	
2008-09 Budgeted Amount		\$ 905,952
Function 13-Curriculum		
2007-08 Budgeted Amount		\$ 773,117
Payroll		
- Salary Increases		

Bastrop Independent School District
2008-09 Preliminary Function Analysis General Fund

	Professional Increases/Adjustments	\$ 33,583	
	Support Increases/Salary Redirection	\$ 1,435	
	Increase in benefits - Medicare	\$ 153	
	Curriculum Writing and Training	\$ (250,000)	
	Additional Days for Specialists	\$ 4,023	
	Redirect 2 local positions to Federal	\$ (125,479)	
	Contracted Services		
	Supplies		
	- No Change		
	Other		
	- Grand Central Station Training		
	Equipment		
	- No Change		
	Total change in Function 13	\$ (336,285)	
2008-09 Budgeted Amount			\$ 436,832
Function 21 - Instructional Administration			
2007-08 Budgeted Amount			\$ 234,470
	Payroll		
	- Salary Increases		
	Professional/Support Increases	\$ 4,281	
	Support Increases	\$ 1,055	
	Change in benefits	\$ 5,863	
	Director and Coordinator of Student Services Position	\$ 72,300	
	Contracted Services		
	- No Change		
	Supplies		
	- No Change		
	Other		
	- No Change		
	Equipment		
	- No Change		
	Total change in Function 21	\$ -	
2008-09 Budgeted Amount		\$ 83,499	\$ 317,969
Function 23 - School Leadership			
2007-08 Budgeted Amount			\$ 3,457,875
	Payroll		
	- Salary Increases		
	Professional Increases	\$ 54,180	
	Support Staff Increases	\$ 24,100	
	Increase in benefits - Medicare	\$ 3,868	
	Additional Days for Principals	\$ 28,277	
	Reduce Office Staff @ BHS	\$ (32,000)	
	Contracted Services		
	- No Change		
	Supplies		

Bastrop Independent School District
2008-09 Preliminary Function Analysis General Fund

	- Change in allocation		
	Other		
	- Decrease in travel		
	Total change in Function 23	\$ 78,425	
2008-09 Budgeted Amount			\$ 3,536,300
Function 31 - Guidance & Counseling			
2007-08 Budgeted Amount			\$ 1,704,725
	Payroll		
	- Salary Increases		
	Professional Increases	\$ 21,418	
	Support Increases	\$ 4,493	
	Increase in benefits - Medicare	\$ 366	
	Contracted Services		
	Supplies		
	Other		
	Equipment		
	Total change in Function 31	\$ 26,277	
2008-09 Budgeted Amount			\$ 1,731,002
Function 32 - Social Work Services			
2007-08 Budgeted Amount			\$ 114,317
	Payroll		
	- Salary Increases		
	Professional Increases/Benefit Change	\$ 2,260	
	Increase in benefits - Medicare	\$ 33	
	TRS on Behalf (Accounting entry Only)	\$ 2,790	
	Contracted Services		
	- Utilities		
	Supplies		
	- No Change		
	Other		
	- No Change		
	Capital Outlay		
	Total change in Function 32	\$ 5,083	
2008-09 Budgeted Amount			\$ 119,400
Function 33 - Health Services			
2007-08 Budgeted Amount			\$ 692,934
	Payroll		
	- Salary Increases		
	Professional & Support Increases	\$ 11,500	

Bastrop Independent School District
2008-09 Preliminary Function Analysis General Fund

	Increase in benefits - Medicare Insurance	\$ 3,874	
	Contracted Services		
	- Change in campus allocations		
	Supplies		
	- Change in campus allocations		
	Other		
	- National Association Registration Fees	\$ 1,540	
	- Change in campus allocations		
	Total change in Function 33	\$ 16,914	
	2008-09 Budgeted Amount		\$ 709,848
Function 34 Pupil Transportation			
	2007-08 Budgeted Amount		\$ 4,295,410
	Payroll		
	- Decrease in Unemployment Costs	\$ (25,000)	
	Contracted Services		
	-		
	Supplies & Materials		
	- Increase in Fuel	\$ 250,000	
	Other Operating		
	- No Change		
	Total change in Function 34	\$ 225,000	
	2008-09 Budgeted Amount		\$ 4,520,410
Function 35 - Food Service			
	2007-08 Budgeted Amount		\$ 53,526
	Payroll - TRS On-Behalf	\$ -	
	2008-09 Budgeted Amount		\$ 53,526
Function 36 - Co curricular			
	2007-08 Budgeted Amount		\$ 1,288,337
	Payroll		
	- Salary Increases	\$ 5,290	
	Increase in benefits - Medicare	\$ 33	
	Increase in Stipends	\$ 30,000	
	Contracted Services		
	- Increase copier lease		
	- Change in allocation		
	Supplies		
	- Bleachers for Football Stadium (Portable)	\$ (15,000)	
	- Band Uniform 1/2 Payment	\$ (30,590)	
	- Weight Equipment (07-08 One Time Cost)	\$ (83,614)	
	- Supplies for Sports Center (07-08 One Time Costs)	\$ (18,770)	
	Other		
	- Change in allocation		

Bastrop Independent School District
2008-09 Preliminary Function Analysis General Fund

Total change in Function 36		\$ (112,651)	
2008-09 Budgeted Amount			\$ 1,175,686
Function 41 - Administration			
2007-08 Budgeted Amount			\$ 1,763,881
Payroll			
- Salary Increases			
Professional Increases		\$ 21,203	
Support Increases		\$ 17,907	
Increase in benefits - Medicare		\$ 420	
Reclassification of Salaries from Grant Funds to Local		\$ 89,762	
Director and Coordinator of Student Services Position		\$ 72,300	
Contracted Services			
- Decrease in Contracted Services - (Demographic Study 07-08)			
		\$ (24,000)	
- Customer Service Initiative (07-08 One Time Cost)			
		\$ (18,029)	
- Decrease Legal Costs Back to 07-08 Budget			
		\$ (20,000)	
Supplies			
- Increase in communications budget			
		\$ 19,000	
Other			
- Decrease in Other Operating (Transfer from STARS)			
		\$ (12,000)	
- Fingerprinting Costs			
		\$ 15,000	
Total change in Function 41		\$ 146,563	
2008-09 Budgeted Amount			\$ 1,910,444
Function 51 - Plant Maintenance			
2007-08 Budgeted Amount			\$ 6,163,022
Payroll			
Salary Increases			
		\$ 92,178	
Increase in benefits - Medicare			
		\$ 1,058	
TRS on Behalf (Accounting Entry Only)			
		\$ 13,280	
Additional Custodian Staff			
		\$ 38,000	
Additional Maintenance Specialists			
		\$ 70,000	
Contracted Services			
- Utilities			
Supplies			
- Portable Setup Expenses			
		\$ (40,000)	
- Change in allocation from supplies to contracted			
		\$ (39,875)	
Other			
- Insurance Premiums			
Capital Outlay			
- Equipment Request (Trucks, Grounds Equipment One Time 07-08)			
		\$ (136,305)	
- Equipment Request (Vehicles One Time 08-09)			
		\$ 73,000	
Total change in Function 51		\$ 71,336	
2008-09 Budgeted Amount			\$ 6,234,358
Function 52 - Security			
2007-08 Budgeted Amount			\$ 425,515
Payroll			

Bastrop Independent School District
2008-09 Preliminary Function Analysis General Fund

- Salary Increases	\$ 1,584	
Increase in benefits - Medicare	\$ 4,232	
Reduce campus monitor @ BHS	\$ (21,000)	
Contracted Services		
Supplies		
- Radios (Emergency Management Plan)	\$ (20,200)	
- Radios (Emergency Management Plan)	\$ 10,000	
- Go-Kits	\$ 6,647	
- Upgrading radios	\$ (61,356)	
Other Operating		
- AED Training	\$ 2,550	
Total change in Function 52	\$ (77,543)	
2008-09 Budgeted Amount		\$ 347,972
Function 53 - Data Processing/Computer Services		
2007-08 Budgeted Amount		\$ 725,315
Payroll		
- Salary Increases	\$ 10,610	
Increase in benefits - Medicare	\$ 1,661	
Technician	\$ 35,000	
Contracted Services		
- No Change	\$ -	
Supplies		
- Supplies and Materials	\$ (10,000)	
Other		
- No Change		
Equipment		
- No change		
Total change in Function 53	\$ 37,271	
2008-09 Budgeted Amount		\$ 762,586
Function 61 - Community Services		
2007-08 Budgeted Amount		\$ 143,183
Payroll		
Salary Increases	\$ 2,157	
Increase in benefits - Medicare	\$ 394	
Contracted Services		
- No Change		
Supplies		
- Parent Communication System (07-08 One Time Cost)	\$ (27,958)	
Other		
- Special Ed Parental Involvement		
Equipment		
- No change		
Total change in Function 61	\$ (25,407)	
2008-09 Budgeted Amount		\$ 117,776

Bastrop Independent School District
2008-09 Preliminary Function Analysis General Fund

Function 81 - Facilities Acquisition & Construction		
2007-08 Budgeted Amount		\$ 235,780
Capital Outlay		
- Sportscenter Upgrades (07-08 One Time Cost)	\$ (235,780)	
Total change to Function 81	\$ (235,780)	
2008-09 Budgeted Amount		\$ -
Function 93 - Payments to Fiscal Agents		
2007-08 Budgeted Amount		\$ 784,455
Other		
- Increase in Bootcamp Budget		
Total change in Function 93	\$ -	
2008-09 Budgeted Amount		\$ 784,455
Function 99 - Other Intergovernmental Charges		
2007-08 Budgeted Amount		\$ 576,000.0
- Increase in Appraisal District Fee	\$ 42,074	
Total change in Function 99	\$ 42,074	
2008-09 Budgeted Amount		\$ 618,074
Total Increase/(Decrease) in Expenditures	\$ (153,116)	\$ 59,461,282

Proposed Staffing Requests for 2007-08

Position	#	Campus/Departments	Funding Source	Estimated Cost
Administrators				
Director of Student Services	1	District-wide	General Fund	\$ 70,000
Teachers				
Elementary Teacher	9	Elementary	General Fund	\$ 405,000
Secondary Teacher	0.5	Middle School	General Fund	\$ 22,500
Elementary Teacher	3	Intermediate School	General Fund	\$ 135,000
Secondary Teacher	2	High School	General Fund	\$ 90,000
Secondary Teacher	3	High School	High School Allotment	\$ 135,000
Professional Support				
Autism/Behavior Specialist	1	Special Ed Coop	Federal Funds	\$ 60,000
Curriculum Specialists	1	District-wide	Federal Funds	\$ 60,000
Curriculum Specialists	5	High School	High School Allotment	\$ 300,000
Auxiliary				
Custodians	2	Operations Department	General Fund	\$ 38,000
Maintenance Specialists	2	Operations Department	General Fund	\$ 70,000
Technician	1	Curriculum	General Fund	\$ 35,000

PROFESSIONAL STAFFING SUMMARY

High School -

Area	Additions
Core	5

The above chart shows the proposed additions in staff to Bastrop High School. The core positions that are being added are Math, Science, English, Social Studies, and PE. The Math, Science, and English positions will be paid for out of high school allotment. The Social Studies and PE position will be funded out of the general budget.

Middle School -

Area	Additions
Special Program	.5

Cedar Creek Middle School presently has one full time ESL teacher and is asking for the addition of one more. Half of this position will be redirected to ESL from a ½ time position already located on the campus. The other half is being requested and will be funded out of the general budget.

Intermediate School -

Area	Additions
Core	3

Bastrop Intermediate School is in need of 3 additional core area teachers. One position will be placed at the 5th grade level and another at the 6th grade level. The third position is an additional Bilingual position. Presently, the campus has one bilingual teacher that serves a mix of 5th and 6th grade students. These students will be able to be separated with the additional position.

Elementary -

Area	Additions
Core	9

At the elementary level, staff will increase by 9 core teacher. One position at Emile Elementary will also be redirected to another elementary campus. Bluebonnet Elementary will receive an additional 2nd position due to growth. A 4th grade position was added during the second semester of the 2007-08 school year but was done so by using a vacant librarian position from Bastrop High School. The librarian position is now being used so an additional 4th grade position is also needed. Cedar Creek Elementary will be adding four positions. Three of the positions will serve the regular education population at 1st, 2nd, and 4th grade respectively, and the other position will add an additional Bilingual 1st position. Red Rock Elementary is in need of two additional regular education positions at 1st grade and 2nd grade and an additional bilingual position at 3rd grade. Mina and Lost Pines were able to take care of their needs on their on campus by shifting staff from one grade level to another.

Districtwide, there was some shifting of some special education positions to meet needs of the special education population.

PROFESSIONAL SUPPORT STAFFING SUMMARY

The curriculum department is requesting the addition of six specialist positions. One of these positions will be funded out of federal funds and the other five will come from the high school allotment. These positions will support staff at the campus level as well as assist in curriculum writing at the district level. The Special Education Co-Op is requesting a Behavior /Autism Specialist. This position will assist with the growing needs in the district's autism program. Several years ago the district has a Director of Student Services, but the position was deleted. We are requesting the return of this position. It will be responsible for being the Principal of Bootcamp as well as managing student discipline from a district perspective. The position will serve as a hearing officer as well as being responsible for hearing appeals.

PARAPROFESSIONAL STAFFING SUMMARY

Several paraprofessional positions have been redirected to other paraprofessional positions in the school district. Several of these positions are tied directly to students and when a student moves to another campus, the position will follow. Also, some programs have increased in size due to students moving to higher grade levels which has caused the change of some positions from one campus to another. During this budget year, a strong focus has remained in the area of serving the districts Limited English Proficient students. In an effort to meet this goal, the elementary and intermediate campuses have been staffed at a higher rate with bilingual teachers. Instead of focusing teacher assistants to support the program, the district has moved to beefing up the professional staff. With this in mind, the district is recommending the deletion of 9 bilingual teacher assistant positions. These individuals will not lose their jobs but will be moved to vacancies across the district that is comparable to their existing positions. Some of these individuals will not even change campuses.

TECHNICAL SUPPORT STAFFING SUMMARY

The technology department is requesting the addition of a computer technician. The need for technical support is growing as the district grows and adds the additional computers that are a result of the technology plan.

OPERATIONAL SUPPORT

The maintenance department is requesting the addition of two positions. As the district grows, the square footage to be maintained increases and the department must add to keep up with the demand of support. Like the maintenance department, the custodial department is requesting the addition of two positions.

SALARY INCREASE CALCULATIONS

2008-2009

Administrators		Per Day	Annual
A1		\$ 4.49	187 - \$1,000
A2		\$ 5.02	187 - \$1,000
A3		\$ 5.49	187 - \$1,027 202 - \$1,109 212 - \$1,164 226 - \$1,241
A4		\$ 5.67	187 - \$1,060 202 - \$1,145
A5		\$ 5.86	207 - \$1,213
A6		\$ 6.26	217 - \$1,358 226 - \$1,415
A7		\$ 6.63	220 - 1,459 226 - \$1,498
A8		\$ 7.02	226 - \$1,587
A9		\$ 7.43	226 - \$1,679
Professional Support Staff		Per Day	Annual
S1		\$ 2.99	226 - \$676
S2		\$ 4.40	226 - \$994
S3		\$ 4.91	226 - \$1,110
S4		\$ 5.46	226 - \$1,234
S5		\$ 5.81	226 - \$1,313
S6		\$ 6.15	226 - \$1,390
Paraprofessional		Per Hour	Per Day
P1		\$ 0.32	\$ 2.56
P2		\$ 0.36	\$ 2.88
P3		\$ 0.40	\$ 3.20
P4		\$ 0.41	\$ 3.28
P5		\$ 0.45	\$ 3.60
P6		\$ 0.48	\$ 3.84
P7		\$ 0.53	\$ 4.24
P8		\$ 0.57	\$ 4.56
P9		\$ 0.64	\$ 5.12
Maintenance		Per Hour	Per Day
M1		0.27	\$ 2.16
M2		0.28	\$ 2.56
M3		0.32	\$ 2.56
M4		0.36	\$ 2.88
M5		0.41	\$ 3.28
M6		0.46	\$ 3.68
M7		0.52	\$ 4.16
M8		0.59	\$ 4.72
Food Service		Per Hour	Per Day
F1		0.26	\$ 2.08
F2		0.30	\$ 2.40
F3		0.36	\$ 2.88
F4		0.41	\$ 3.28
Custodial		Per Hour	Per Day
C1		0.26	\$ 2.08
C2		0.31	\$ 2.48
C3		0.37	\$ - 19 -

Bastrop ISD
2008-2009 Teacher/Librarian Salary Scale (187 Days)

Years of Experience	BACHELORS	MASTERS	DOCTORATE
0	\$40,000	\$40,750	\$41,000
1	\$40,250	\$41,000	\$41,250
2	\$40,350	\$41,100	\$41,350
3	\$40,500	\$41,250	\$41,500
4	\$40,700	\$41,450	\$41,700
5	\$40,910	\$41,660	\$41,910
6	\$41,910	\$42,660	\$42,910
7	\$42,410	\$43,160	\$43,410
8	\$43,041	\$43,791	\$44,041
9	\$43,684	\$44,434	\$44,684
10	\$44,327	\$45,077	\$45,237
11	\$44,969	\$45,719	\$45,969
12	\$45,612	\$46,362	\$46,612
13	\$46,254	\$47,004	\$47,254
14	\$46,898	\$47,648	\$47,898
15	\$47,540	\$48,290	\$48,540
16	\$48,410	\$49,160	\$49,410
17	\$49,410	\$50,160	\$50,410
18	\$50,410	\$51,160	\$51,410
19	\$50,910	\$51,660	\$51,910
20	\$51,410	\$52,160	\$52,410
21	\$51,910	\$52,660	\$52,910
22	\$52,410	\$53,160	\$53,410
23	\$52,910	\$53,660	\$53,910
24	\$53,791	\$54,541	\$54,791
25	\$54,791	\$55,541	\$55,791
26	\$54,894	\$55,664	\$55,894
27	\$55,253	\$56,003	\$56,253
28	\$55,896	\$56,646	\$56,896
29	\$56,538	\$57,288	\$57,538
30	\$57,181	\$57,931	\$58,181
31	\$57,824	\$58,574	\$58,824
32	\$58,000	\$58,750	\$59,000
33	\$58,100	\$58,850	\$59,100
34	\$58,200	\$58,950	\$59,200
35	\$58,300	\$59,050	\$59,300
36	\$59,300	\$60,050	\$60,300

\$1,200 STIPEND PAID TO SELF-CONTAINED SPECIAL EDUCATION TEACHERS AND \$2,000 PAID TO BILINGUAL TEACHERS.

ADMINISTRATOR/PROFESSIONAL SALARY BOXES – 2008/2009 (DAILY RATE)

PAY LEVEL	A1	A2	A3	A4	A5	A6	A7	A8	A9
MAXIMUM	\$273.25	\$314.82	\$340.13	\$346.07	\$352.22	\$378.30	\$400.33	\$423.67	\$448.46
MID-POINT	\$224.53	\$250.88	\$274.27	\$283.39	\$292.99	\$313.03	\$331.34	\$350.79	\$371.45
MINIMUM	\$175.81	\$186.95	\$210.65	\$220.70	\$233.75	\$247.67	\$262.34	\$277.90	\$294.45
POSITION	<ul style="list-style-type: none"> • Asst. Spch Therapist Nurse (RN) • 	<ul style="list-style-type: none"> • Parent Involvement Facilitator • ARD Facilitator 	<ul style="list-style-type: none"> • Counsil • Diagnost • LSSP • LSLP • OTR • LPT • Curriculum Spcist 	<ul style="list-style-type: none"> • Supv. – Asses-LSSP • Supv. – Sp/La.Path • Coordinator of Related Services (SpEd) • P-16 Coor 	<ul style="list-style-type: none"> • Asst. Prin. Elem/Int 	<ul style="list-style-type: none"> • Asst. Prin. – HS/MS • Curr. Coor./Tech Trainer • Coor. – Spec. Ed. 	<ul style="list-style-type: none"> • Dir. - Sp. Ed. • Principal – All/Elem/ Int & i • Director – C • Director - HR 	<ul style="list-style-type: none"> • Principal – HS/MS • Exe. Dir. 	<ul style="list-style-type: none"> • Asst. Supt. • CFO • COO

SUPPORT STAFF SALARY BOXES – 2008/2009 (DAILY RATE)

PAY LEVEL	S1	S2	S3	S4	S5	S6
MAXIMUM	\$198.55	\$262.18	\$302.73	\$327.91	\$347.00	\$367.31
MID-POINT	\$149.56	\$219.99	\$245.70	\$273.06	\$290.65	\$307.60
MINIMUM	\$107.25	\$177.78	\$188.65	\$221.56	\$234.30	\$247.87
POSITION	<ul style="list-style-type: none"> Community Ed. Spclst 	<ul style="list-style-type: none"> School/Com Liaison Purchasing Mgr. Benefits Mgr. PEIMS Coord. Custodial Supv. Certification Officer Mic. Mgr. Communic. Coord. 	<ul style="list-style-type: none"> Staff Account IT System Admin. 	<ul style="list-style-type: none"> Food Svc Director Mtce. Director Mgr. Network Svc Partners In Education/ Foundation Coord. 	<ul style="list-style-type: none"> Senior Account 	<ul style="list-style-type: none"> Dir of Community Educ.

PARAPROFESSIONAL/TECHNICAL SALARY BOXES - 2008/2009

PAY LEVEL	P1	P2	P3	P4	P5	P6	P7	P8	P9
MAXIMUM	\$12.55	\$14.79	\$16.28	\$16.56	\$18.41	\$19.39	\$21.52	\$23.40	\$26.18
MID-POINT	\$10.63	\$12.07	\$13.16	\$13.69	\$15.03	\$15.99	\$17.54	\$19.00	\$21.45
MINIMUM	\$8.72	\$9.34	\$10.05	\$10.82	\$11.65	\$12.58	\$13.54	\$14.59	\$16.71
POSITION	<ul style="list-style-type: none"> Daycare Worker Temp Worker 	<ul style="list-style-type: none"> Library Assistant Nurses' Assistant Teaching Assistant Recept. - HS/MS Site Asst 	<ul style="list-style-type: none"> Attendance Clerk - Elem/Int Clerk - Data Entry Manager - Comp. Lab Secy - AP Secy - Couns. Secy/Recept HS ISS Assistant 	<ul style="list-style-type: none"> Mangr - Daycare Attfdce Clerk Int/MS Clerk - Printshop/Warehouse Recept - Adm. Registrar - Int/MS Site Coord Site Supvtr Band Secy 	<ul style="list-style-type: none"> Secy - Prin. Ele/Int/Alt Attfdce Clerk - HS Migrant Coord. Admin. Clerk 	<ul style="list-style-type: none"> Secy - Adm. MS Secy - Prin. MS Career Spclst 	<ul style="list-style-type: none"> Specialist - Payroll Specialist - Business Office Specialist - PEIMS Specialist - HR Secy - Prin. HS Manager Student Rcds- HS 	<ul style="list-style-type: none"> Admin. Asst. to Supt. 	

MAINTENANCE SALARY BOXES – 2008/2009

PAY LEVEL	M1	M2	M3	M4	M5	M6	M7	M8
MAXIMUM	\$10.52	\$11.29	\$12.75	\$14.39	\$16.26	\$18.38	\$20.77	\$23.47
MID-POINT	\$8.85	\$9.46	\$10.68	\$12.05	\$13.61	\$15.35	\$17.33	\$19.61
MINIMUM	\$7.17	\$7.60	\$8.60	\$9.70	\$10.93	\$12.32	\$13.92	\$15.73
POSITION	<ul style="list-style-type: none"> • Laborer, Temp/Sub 	<ul style="list-style-type: none"> • Mice Hlpr I 	<ul style="list-style-type: none"> • Corrections Officer • Fieldhouse Custodian • Grounds Worker • Mail Deliveryman • Mice Hlpr II • Night Watchman 	<ul style="list-style-type: none"> • Mice. Spc. I 	<ul style="list-style-type: none"> • Assistant Warehouse Foreman • Grounds – Lead Groundskeeper • Custodial Foreman 	<ul style="list-style-type: none"> • Mice. Spclst. II 	<ul style="list-style-type: none"> • Mice. Spclst. III • Computer System Tech • Tech I • Help Desk Tech • Warehouse Foreman 	<ul style="list-style-type: none"> • Lic. Mice. Tech • Computer System Tech II • Asst. Cust. Supv. • Construction Lead

FOOD SERVICE SALARY BOXES – 2008/2009

PAY LEVEL	F1	F2	F3	F4
MAXIMUM	\$10.26	\$12.08	\$14.17	\$16.25
MID-POINT	\$8.61	\$10.16	\$11.92	\$13.67
MINIMUM	\$6.91	\$8.34	\$9.66	\$11.09
POSITION	<ul style="list-style-type: none"> • Laborer -- Temp/Sub 	<ul style="list-style-type: none"> • Food Svc. Worker (Hd. Cook, Baker, Salad Bar) • Food Svc. Worker (Cashier) 	<ul style="list-style-type: none"> • Food Svc. Assistant Manager 	<ul style="list-style-type: none"> • Food Svc. Manager

CUSTODIAL SALARY BOXES – 2008/2009

PAY LEVEL	C1	C2	C3
MAXIMUM	\$10.26	\$12.42	\$14.60
MID-POINT	\$8.61	\$10.36	\$12.31
MINIMUM	\$6.91	\$8.22	\$10.02
POSITION	<ul style="list-style-type: none"> • Laborer – Temp/Sub 	<ul style="list-style-type: none"> • Custodian 	<ul style="list-style-type: none"> • Lead Custodian

2008-2009	
SUPPLEMENTAL ASSIGNMENT AND STIPEND SCHEDULE	
ATHLETICS	2008-2009
Athletic Director	19,504.00
Assistant Athletic Director	6,000.00
Middle School Coordinator (2 per campus)	500.00
Football	
Head Coach	17,000.00
Offensive Coordinator	8,000.00
Defensive Coordinator	8,000.00
Varsity Assistant	4,000.00
Head Junior Varsity/9th	3,000.00
Junior Varsity/9th Assistant	2,500.00
Middle School	1,500.00
Basketball	
Head Coach	7,000.00
Junior Varsity	2,500.00
9th Grade	2,000.00
Middle School	1,500.00
Volleyball	
Head Coach	5,000.00
Assistant Coach	2,500.00
Junior Varsity	2,500.00
9th Grade	2,000.00
Middle School	1,500.00
Baseball/Softball	
Head Coach	5,000.00
Assistant Coach	2,500.00
9th Grade	2,500.00
Soccer	
Head Coach	5,000.00
Assistant Coach	2,500.00
9th Grade	1,500.00
Middle School	1,000.00
Track	
Head Coach	5,500.00
Assistant Coach	2,000.00
Middle School	1,500.00
Golf	
Head Coach	4,500.00
Assistant Coach	2,500.00
Middle School	1,000.00
Tennis	
Head Coach	4,500.00
Assistant Coach	2,500.00
Middle School	1,000.00

2008-2009	
SUPPLEMENTAL ASSIGNMENT AND	
STIPEND SCHEDULE	
ATHLETICS CONTINUED...	2008-2009
Powerlifting	
Head Coach	2,500.00
Assistant Coach	2,000.00
Cross Country	
Head Coach	4,500.00
Assistant Coach	2,000.00
Middle School	1,000.00
Trainer	
Athletic Trainer	7,250.00

2008-2009	
SUPPLEMENTAL ASSIGNMENT AND	
STIPEND SCHEDULE	
EXTRACURRICULAR	2008-2009
BAND	
Band Director	15,500.00
High School Asst. Band Director	5,840.00
Middle School Band Director	5,840.00
Middle School Assistant Band Director	5,696.00
Winter Guard	4,000.00
BASTROP HIGH SCHOOL	
2008-2009	
Special Ed. Self-Contained Teacher	1,200.00
Teacher Assistant (Self-Contained)	600.00
Choir	2,675.00
Choir Assistant	2,000.00
One-Act Play/Theater	2,000.00
Drill Team Instructor	5,000.00
Varsity Cheerleader Sponsor	2,500.00
JV Cheerleader Sponsor	1,500.00
Freshman Cheerleader Sponsor	1,500.00
UIL Coordinator	1,500.00
Yearbook sponsor	1,200.00
Debate sponsor	1,000.00
Newspaper Sponsor	750.00
Broadcast Journalism Sponsor	2,500.00
Student Council Sponsor	1,500.00
Student Council Asst. Sponsor	1,000.00
9th Grade Leadership Sponsor	500.00
Department Head	1,000.00
UIL Coach	500.00
Balet Folklorica	750.00
Musical Production Director	1,000.00
National Honor Society	750.00
Career and Technoloy (days determined by job)	175/day
MIDDLE SCHOOL	
2008-2009	
Cheerleader/Pep Squad Sponsor	1,500.00
Yearbook Sponsor	750.00
Choir	1,000.00
UIL/TMSCA Coach	250.00
Department Head	750.00
UIL Coordinator	500.00
Special Ed. Self-Contained Teacher	1,200.00
Self-Contained Teacher Assistant	600.00
Drama	500.00
ESL Teacher	600.00

2008-2009	
SUPPLEMENTAL ASSIGNMENT AND STIPEND SCHEDULE	
BIS/CCIS	2008-2009
UIL Coordinator	500.00
UIL/TMSCA Coach	250.00
Department Head	750.00
Special Ed. Self-Contained Teacher	1,200.00
Self-Contained Teacher Assistant	600.00
Bilingual Teacher	2,000.00
Bilingual Teacher Asst.	600.00
ELEMENTARY	2008-2009
Team Leader	500.00
UIL Coach	250.00
Bilingual Teacher	2,000.00
Bilingual Teacher Assistant	600.00
Self-Contained Teacher	1,200.00
Self-Contained Assistant	600.00
DISTRICTWIDE	2008-2009
Mentor Teacher	200.00
Head Librarian	1,000.00
Head Nurse	1,000.00
Special Olympics	500.00
Cooperating Teacher	200.00
Master's Degree	750.00
Doctorate Degree	1,000.00
Campus Network Administrator (5)	1,500.00
TAKS Alt - according to number of activiies	
1 to 10	100.00
11 to 25	200.00
26 to 50	300.00
51 to 75	400.00
76 to 100	500.00

Proposed Budget Requests for 2008-09

General Fund Budget Requests	Campus/Department	Funding Amount
Technology Phase 4 without Laptops for 9th Grade	District-wide	\$ 617,811
Communications	District-wide	\$ 19,000
Go-Kits	District-wide	\$ 6,647
Radios for Emergency Management	District-wide	\$ 10,000
AED Training	District-wide	\$ 2,550
Change in Principal/Asst Principals/Specialists Days	District-wide	\$ 35,006
Fingerprinting	District-wide	\$ 15,000
Stipends	District-wide	\$ 30,000
Equipment	Maintenance	\$ 73,000
Reading Coach	Middle School	\$ 79,000

Bastrop ISD Fund Balance Analysis and Projections

2006-07 Audited				Policy Goal
Total Fund Balance - Ending		\$ 19,104,016	34.8%	22.5%
Reserves:				
Investments in Inventory	\$	78,112		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	13,000	\$ 91,112	
Unreserved		\$ 19,012,904	34.6%	
Designations:				
Construction	\$	3,100,000		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,670,000	\$ 5,620,000	
Unreserved/Undesignated		\$ 13,392,904	24.4%	15.0%

As Amended through June 2008

2007-08 Adopted \$1.04 Tax Rate V.6				Policy Goal
Total Fund Balance - Ending		\$ 16,215,306	26.7%	22.5%
Reserves:				
Investments in Inventory	\$	78,112		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	13,000	\$ 91,112	
Unreserved		\$ 16,124,194	26.5%	
Designations:				
Construction	\$	3,100,000		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,670,000	\$ 5,620,000	
Unreserved/Undesignated		\$ 10,504,194	17.3%	15.0%

Proposed

2008-09 Proposed \$1.04 Tax Rate V.2				Policy Goal
Total Fund Balance - Ending		\$ 14,780,658	24.7%	22.5%
Reserves:				
Investments in Inventory	\$	78,112		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	13,000	\$ 91,112	
Unreserved		\$ 14,689,546	24.6%	
Designations:				
Construction	\$	3,100,000		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,670,000	\$ 5,620,000	
Unreserved/Undesignated		\$ 9,069,546	15.2%	15.0%

Bastrop ISD Fund Balance Analysis and Projections

2006-07 Audited				Policy Goal
Total Fund Balance - Ending		\$ 19,104,016	34.8%	22.5%
Reserves:				
Investments in Inventory	\$	78,112		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	13,000	\$ 91,112	
Unreserved		\$ 19,012,904	34.6%	
Designations:				
Construction	\$	3,100,000		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,670,000	\$ 5,620,000	
Unreserved/Undesignated		\$ 13,392,904	24.4%	15.0%

As Amended through June 2008 using \$2,281,384 fund balance based on 99% of expenditures

2007-08 Adopted \$1.04 Tax Rate V.10				Policy Goal
Total Fund Balance - Ending		\$ 16,822,632	28.0%	22.5%
Reserves:				
Investments in Inventory	\$	78,112		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	13,000	\$ 91,112	
Unreserved		\$ 16,731,520	27.8%	
Designations:				
Construction	\$	3,100,000		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,670,000	\$ 5,620,000	
Unreserved/Undesignated		\$ 11,111,520	18.5%	15.0%

Proposed using 99% of 2007-08 Scenario

2008-09 Proposed \$1.04 Tax Rate V.2				Policy Goal
Total Fund Balance - Ending		\$ 15,387,984	25.7%	22.5%
Reserves:				
Investments in Inventory	\$	78,112		
Outstanding Encumbrances	\$	-		
Long term receivables	\$	13,000	\$ 91,112	
Unreserved		\$ 15,296,872	25.6%	
Designations:				
Construction	\$	3,100,000		
Claims and judgements	\$	100,000		
Equipment	\$	750,000		
Other	\$	1,670,000	\$ 5,620,000	
Unreserved/Undesignated		\$ 9,676,872	16.2%	15.0%

ANNUAL OPERATING BUDGET

CE
(LOCAL)

FISCAL YEAR	The District shall operate on a fiscal year beginning July 1 and ending June 30.
BUDGET PLANNING	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
AVAILABILITY OF PROPOSED BUDGET	After it is presented to the Board and prior to adoption, a copy of the proposed budget shall be available upon request from the business office or Superintendent. The Superintendent or designee shall be available to answer questions arising from inspection of the budget.
BUDGET MEETING	The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows: <ol style="list-style-type: none">1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.
AUTHORIZED EXPENDITURES	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
BUDGET AMENDMENTS	The budget shall be amended when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
FUND BALANCE	A financial goal of the District shall be to have a sufficient balance in the operating fund to be able to maintain fiscal independence in case of a financial need or crisis. The District shall strive to main-

ANNUAL OPERATING BUDGET

CE
(LOCAL)

tain a yearly fund balance in the general operating fund in which the total fund balance is 22.5 percent of the total operating expenditures and the unreserved/undesignated fund balance is 15 percent of the total operating expenditures.

Bastrop Independent School District
2008-09 Proposed
Debt Service Budget

	2007-08 Debt Service	2008-09 Debt Service	Difference
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues	9,480,740	9,912,347	431,607
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	125,000	125,000	-
5750: Revenues from Cocurricular Activities			
5760: Revenues from Intermediate Sources			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	1,509,411	1,421,667	(87,744)
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues			
7000: Other Resources	1,282,035	306,003	(976,032)
Total Revenues and Other Sources	\$ 12,397,186	\$ 11,765,017	(632,169)

Distribution of Budget Funds by Function

0011: Instruction			
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development			
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service			
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services	11,296,390	11,514,359	217,969
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
Total Expenditures & Other Uses	\$ 11,296,390	\$ 11,514,359	217,969

8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	1,100,796	250,658	
Estimated Beginning Fund Balance - Unreserved	3,746,903	4,847,699	
Estimated Ending Fund Balance - Unreserved	4,847,699	5,098,357	
**August 2008 Debt Service Payment		3,219,178	

AN ORDER providing for the redemption of certain outstanding Bastrop Independent School District Unlimited Tax Refunding Bonds, Series 2003; and resolving other matters incident and related to the redemption of such obligations.

WHEREAS, pursuant to an order (the "Order") passed and adopted by the Board of Trustees (the "Board of Trustees") of the Bastrop Independent School District (the "District"), the following described obligations were duly authorized to be issued and are currently outstanding, to wit: Bastrop Independent School District Unlimited Tax Refunding Bonds, Series 2003, dated November 1, 2003, maturing on February 15 in each of the years 2010 through 2013, inclusive, and aggregating in principal amount of \$2,225,000; and

WHEREAS, the above identified obligations were authorized, issued, sold and delivered subject to the right and authority of the District to redeem the same prior to maturity, as provided in the Order and in said obligations; and

WHEREAS, the Board of Trustees hereby finds and determines that obligations of such series should be redeemed prior to their maturities on the date and in the manner hereinafter provided and in accordance with the requirements prescribed therefor and notice of redemption of such obligations should be approved and authorized to be given at this time by the Board of Trustees; now, therefore,

BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE BASTROP INDEPENDENT SCHOOL DISTRICT:

SECTION 1: The bonds of that series known as "Bastrop Independent School District Unlimited Tax Refunding Bonds, Series 2003," dated November 1, 2003, maturing on February 15 in the years 2010 through 2013, inclusive, and aggregating in principal amount of \$2,225,000, shall be redeemed and the same are hereby called for redemption on February 15, 2009, at the price of par plus accrued interest to the date of redemption. The Secretary of the Board of Trustees is hereby authorized and directed to file a copy of this order, together with a suggested form of notice of redemption to be sent to bondholders, with The Bank of New York Mellon Trust Company, N.A. (successor to JPMorgan Chase Bank), the paying agent/registrar for such obligations, in accordance with the redemption provisions applicable to such obligations; such suggested form of notice of redemption being attached hereto as **Exhibit A** and incorporated herein by reference as a part of this order for all purposes.

SECTION 2: The Secretary of the Board of Trustees is hereby authorized and directed to make all arrangements necessary to notify the holders of such obligations of the District's decision to redeem such obligations on the date and in the manner herein provided and in accordance with the Order.

SECTION 3: It is officially found, determined, and declared that the meeting at which this order is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this order, was given, all as required by V.T.C.A., Government Code, Chapter 551, as amended.

SECTION 4: This order shall be in force and effect from and after its passage on the date shown below.

PASSED AND ADOPTED, this June 17, 2008.

BASTROP INDEPENDENT SCHOOL DISTRICT

ATTEST:

President, Board of Trustees

Secretary, Board of Trustees

(District Seal)

EXHIBIT A

NOTICE OF REDEMPTION

BASTROP INDEPENDENT SCHOOL DISTRICT
UNLIMITED TAX REFUNDING BONDS
SERIES 2003

Dated November 1, 2003

NOTICE IS HEREBY GIVEN that all bonds of the above series maturing on February 15 in each of the years 2010 through 2013, inclusive, and aggregating in principal amount of \$2,225,000 have been called for redemption on February 15, 2009 at the redemption price of par and accrued interest to the date of redemption, such bonds being identified as follows:

<u>Year of Maturity</u>	<u>Principal Amount Outstanding</u>	<u>CUSIP number</u>
2010	\$60,000	
2011	\$690,000	
2012	\$720,000	
2013	\$755,000	

ALL SUCH BONDS shall become due and payable on February 15, 2009, and interest thereon shall cease to accrue from and after said redemption date and payment of the redemption price of said obligations shall be paid to the registered owners of the obligations only upon presentation and surrender of such obligations to The Bank of New York Mellon Trust Company, N.A., 2001 Bryan Street, 8th Floor, Dallas, Texas 75201.

THIS NOTICE is issued and given pursuant to the terms and conditions prescribed for the redemption of said obligations and pursuant to an order by the Board of Trustees of the Bastrop Independent School District.

THE BANK OF NEW YORK MELLON TRUST
COMPANY, N.A.
2001 Bryan Street, 8th Floor
Dallas, Texas 75201

Bastrop Independent School District
2008-09 Proposed Food Service Budget Comparison

	2007-08 Food Service as Amended	2008-09 Food Service Proposed	% Increase/ Decrease
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues			
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	48,000	48,000	0.0%
5750: Revenues from Cocurricular Activities	1,420,000	1,528,800	7.7%
5760: Revenues from Intermediate Sources			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	28,000	28,000	0.0%
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues	2,800,000	2,593,800	-7.4%
7000: Other Resources			
Total Revenues and Other Sources	\$ 4,296,000	\$ 4,198,600	-2.27%

Distribution of Budget Funds by Function

0011: Instruction			
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development			
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service	4,408,409	4,198,600	-4.76%
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services			
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
Total Expenditures & Other Uses	\$ 4,408,409	\$ 4,198,600	-4.76%

8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	(112,409)	-	
Estimated Beginning Fund Balance - Unreserved	817,207	704,798	
Estimated Ending Fund Balance - Unreserved	704,798	704,798	

Bastrop Independent School District
2008-09 Proposed Technology Allotment Budget Comparison

	2007-08 Technology Allotment as Amended	2008-09 Technology Allotment Proposed	% Increase/ Decrease
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues			
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources			
5750: Revenues from Cocurricular Activities			
5760: Revenues from Intermediate Sources			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	209,313	236,831	13.15%
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues			
7000: Other Resources			
Total Revenues and Other Sources	\$ 209,313	\$ 236,831	13.15%
<u>Distribution of Budget Funds by Function</u>			
0011: Instruction	84,226	84,226	0.00%
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development	125,087	152,605	22.00%
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service			
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services			
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
Total Expenditures & Other Uses	\$ 209,313	\$ 236,831	13.15%
8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	-	-	
Estimated Beginning Fund Balance - Unreserved	18,104	18,104	
Estimated Ending Fund Balance - Unreserved	18,104	18,104	

Federal and State Programs
2007-08 Allotments

Name of Grant Program	Amount
Title I, Part A-Improving Basic Programs	\$ 1,292,441
Title I, Part C-Migrant	\$ 100,821
Title II, Part D-Enhancing Education Through Technology	\$ 11,638
Title III, Part A-LEP	\$ 114,613
Title V, Part A-Innovative Programs	\$ 13,457
Title IV, Part A-Safe & Drug-Free School & Communities	\$ 35,986
McKinney Homeless Education Assistance	\$ 5,600
Flow-through to Bastrop ISD	\$ 347,913
Title II, Part A-Teacher & Principal Training & Recruiting	\$ 380,593
Learning Centers Texas 21st Century Learning Centers Cycle 2	\$ 559,940
Accelerated Reading Instruction & Accelerated Math Instruction	\$ 261,320
Optional Extended Year Program	\$ 34,685
Life Skills Grant for Student Parents RD. 61	\$ 26,689
Carl D. Perkins Basic Grant Formula for CATE	\$ 82,340
IDEA-B Formula	\$ 2,764,297
IDEA-B Preschool	\$ 48,252
High Cost Risk Pool	\$ 54,840
TES Mini-Grant Program	\$ 3,900 **2006-07 Award
Total	\$ 6,139,325

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Bastrop ISD 2008 will hold a public meeting at 6:30 PM, June 17, 2008 in BASTROP INDEPENDENT SCHOOL DISTRICT SERVICE CENTER BOARD ROOM, 906 FARMS 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.

Maintenance Tax	\$1.040000/\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax	\$0.461000/\$100 (Proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	0.86 % increase
Debt service	1.93 % increase
Total expenditures	1.03 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ 2,463,751,435	\$ 2,761,829,823
Total appraised value* of new property**	\$ 100,282,925	\$ 116,490,499
Total taxable value*** of all property	\$ 2,143,016,589	\$ 2,296,806,402
Total taxable value*** of new property**	\$ 77,709,079	\$ 91,690,253

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$150,180,041

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 1.040000	\$ 0.461000 *	\$ 1.501000	\$ 4,382	\$ 3,788
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 1.098380	\$ 0.489250 *	\$ 1.587630	\$ 4,164	\$ 3,987
Proposed Rate	\$ 1.040000	\$ 0.461000 *	\$ 1.501000	\$ 4,177	\$ 3,986

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	\$ 107,529	\$ 112,889
Average Taxable Value of Residences	\$ 92,529	\$ 97,889
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.501000	\$ 1.501000
Taxes Due on Average Residence	\$ 1,388.86	\$ 1,469.31
Increase (Decrease) in Taxes		\$ 80.45

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 \$1.514176. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.514176.

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)	\$ 16,665,806
Interest & Sinking Fund Balance(s)	\$ 4,847,699

**Bastrop Independent School District
Budget Calendar for 2008-09 Budget Process**

<u>Target Date</u>	<u>Activity/Process</u>
February 2008	
	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
March 2008	
	Follow-up meeting with principals and departments
March 25, 2008	Present preliminary budget information to Board of Trustees
April 2008	
	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
April 15, 2008	Complete First Draft of district budget Present preliminary budget information to Board of Trustees
	Continue Reviewing Budgets
May 2008	
May 20, 2008	Present Budget Draft to Board of Trustees
June 2008	
June 2 or 3, 2008	Budget workshop (if necessary)
June 9 or 10, 2008	Budget workshop (if necessary)
June 7, 2008	Publish Notice of Budget Hearing
June 17, 2008	Present Budget to Board of Trustees for Adoption
August/September 2008	
August 19, 2008	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 6, 2008	"Publish Notice of Public Meeting to Discuss Proposed Tax Rate" published 10 to 30 days before public meeting.
September 16, 2008	Public meeting on proposed tax rate. Meeting to adopt tax rate.
Bold print	Designates Possible Board Meeting Dates