



# 2014-15 Budget Public Hearing

**May 20, 2014**

**Bastrop Independent School District  
1203 Hill Street  
Bastrop Texas 78602  
512-321-2292**

**Preliminary Budget 2014-15  
May 20, 2014**

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**Memo**

To: Bastrop ISD Board of Trustees

From: Sandra Callahan/CFO

Date: May 20, 2014

Re: Budget Information for Bastrop ISD

Enclosed find proposed budget information for the 2014-15 fiscal year. We have received estimated certified property values from the Appraisal District as of April 30, 2014. The property tax revenue is currently based on an 8% increase in values. As shown on the Appraisal Roll Comparison values increased 9.0 % from the 2013 to 2014. State aid has been calculated with an average daily attendance of 8,959. This is a 2.2% increase from the current 2013-14 average daily attendance projections. Additionally in 2014-15 Districts that do not contribute to social security are subject to a 1.5% Teacher Retirement contribution that will be offset by the state for one year. As shown on the Preliminary General Fund Budget, 2014-15 revenues are calculated to be approximately \$2.7 million over the 2013-14 revenues.

With regard to expenditures, the preliminary budget includes current expenditures for the 2013-14 budget as amended less the one time fund balance items approved last year (technology in the amount of \$627,000 and safety and security upgrades of \$543,000). Also included in the expenditures are the Budget Considerations, Decision Package request, budget assumptions and salary increases.

Please note a change from the information presented at the Budget Workshop. There has been a change to the proposed pay increase for the Support Staff pay family. This pay family includes exempt non administrative personnel. This pay family was originally budgeted with the administrators 1.5% increase; however, we have proposed a 3% of the mid-point pay increase for this pay family in this proposed budget. The proposed budget assumptions have been updated to reflect pay increases by each pay family.

## Guiding Principles for 2014-15 Budget Preparation

- Decisions will be driven by the district's mission, vision, beliefs, goals, stakeholder's input and data.
  - Needs assessment
  - Data from AEIS
  - Financial (FIRST)
  - Student Advisory
  - Teacher Organization
  - Teacher Advisory
  - DEIC
  - Instructional Leadership
  - Board of Trustees
- Priority will be made to protect the core business of schools which is classroom instruction and accountability requirements.
  - Lower Class sizes
  - Additional teaching positions
  - Instructional Specialist initiative
  - **Salary increases**
  - **Early College High School**
  - **Bilingual Education Program support (Director, stipends, class sizes)**
  - **Additional Assistant Principal positions at Intermediates**
  - **Career Portals classes at middle schools (HB5 requirement)**
  - **PEIMS Clerks at Elementary Campuses (Data integrity)**
  - **Tutorial and academic support**
  - **Teacher Workload**
- Engage campus administration and department directors in a process to develop budget recommendations.
  - Continuous meetings beginning in January to refine instructional budget to find the most efficient and effective use of District funds
  - **Safety and Security Initiatives**
  - **Technology upgrades**
- State and federal mandates must be met in the budget process.
  - Addressing End of Course Instructional and Assessment Requirements
  - Adequate Yearly Progress (AYP) will be addressed by changing the focus of the Associate Principal's job descriptions to support instructional needs
  - Instructional Specialists initiative (**Year three – phase in**)
  - **House Bill 5**
- While maintaining a focus on state and federal accountability, budget allocation will be shared among all schools, programs and departments.
  - Campuses will continue to receive a per student allocation to use on non-salary expenditures. The principal has discretion regarding how this allocation is spent
  - Campus will continue to receive an additional per pupil technology allocation (Year 2)
  - Texas Literacy Grant – 100% campus based
- Adoption and implementation of new personnel, programs and initiatives will be limited. Where new investments are necessary, off-setting savings from current programs will likely be required.
  - Redirecting teaching positions to meet student needs
  - Sharing positions between middle and high school as appropriate
  - **Elementary/Intermediate specialists allocated from service center to campuses**

- Different scheduling models will be analyzed to ensure effectiveness and efficiency at all levels of schooling.
  - Process began in 2011-12 with the 7 period day at High School to allow students to see core teachers everyday
  - Implement 5 of 7 instructional periods for core teachers at secondary level
  - All core content classes will be built at a 25:1 student to teacher ratio
  - Additional staff for intermediate and middle schools for class size reduction
  - **Professional Learning Communities (PLC) initiative**
  - **ESL and Writing Cohort initiative**
- Administration will remain positive as budget decisions are made, and supportive of the budget recommendations.
  - **Input and support for expansion of instructional specialist initiative (redirect)**
  - **Special Education Reorganization**
  - **Career and Technology and the implementation of career pathways HB5**
  - **Expansion of Bilingual Education Program Services**
- Communicate budget rationale clearly and thoroughly.
  - Collaboratively developing budget with human resources, curriculum, and finance as well as campus leaders based on campus instructional needs
  - Budget presented from an instructional perspective by assistant superintendent of curriculum
  - Budget meetings consisting of campus administration, department heads, teacher organization committee, STAC (Superintendent Teacher Advisory Council)

#### January/February

- Review revenue estimations to include property value, state aid, and continuous monitoring of implications of revenue due to Bastrop Complex Fires.
  - **Monitor values through the Bastrop Central Appraisal District weekly for updates**
- Staffing meetings with campus administrators, department directors to determine needs and additional support
  - **February 11, Principal Staffing Meetings**
  - **April 8, Principal Staffing Meetings**
  - **Ongoing meetings with Directors and departments**

#### March/April

- Refine revenue estimations to include property value, state aid, and continuous monitoring of implications of revenue due to Bastrop Complex Fires.
  - **Monitor values through the Bastrop Central Appraisal District weekly for updates**
- Second round of staffing meetings with campus administrators, department directors to establish recommended instructional needs/staffing allocations.
  - **Work through staffing recommendations with principals and directors**
- Board Workshops to present preliminary recommendations and receive input

- Present preliminary recommendations to stakeholders (i.e. Teacher Organization, DEIC, administrators)

#### **April/May**

- Finalize revenue estimations to include property value, state aid, and average daily attendance projections
- Finalize staffing needs with campus administrators and department directors to present to Board of Trustees for presentation of proposed budget
- Board Workshops to present proposed budget and receive input

#### **June**

- Final budget presented to the Board on June 3, 2014 for adoption unless adopted in May

**Bastrop Independent School District  
Budget Calendar for 2014-15 Budget Process**

<u>Target Date</u>	<u>Activity/Process</u>
<b>February 2014</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
<b>February 18, 2014</b>	<b>Budget calendar submitted to board</b>
	Meet with principals to review instructional programs, and discuss budget process and concerns
	Provide budget allocations to campuses and departments
<b>March 2014</b>	
	Meeting with principals and departments
<b>March 1, 2014</b>	<b>Last date for all major expenditures for 2013-14</b>
<b>March 18, 2014</b>	<b>Present preliminary budget information to Board of Trustees</b>
	Present preliminary budget information to Board of Trustees at a Budget Workshop (date to be determined)
<b>April 2014</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
<b>April 15, 2014</b>	<b>Complete First Draft of district budget</b>
	<b>Present preliminary budget information to Board of Trustees (in non legislative year)</b>
	Continue Reviewing Budgets
<b>May 2014</b>	
<b>May 6, 2014</b>	<b>Budget workshop</b>
<b>May 10, 2014</b>	<b>Publish Notice of Budget Hearing</b>
<b>May 15, 2014</b>	<b>Agenda Review Meeting/Budget Workshop</b>
<b>May 20, 2014</b>	<b>Present Budget to Board of Trustees for Adoption</b>
<b>June 2014</b>	
<b>August/September 2014</b>	
<b>August 19, 2014</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 6, 2014</b>	<b>"Publish Notice of Public Meeting to Discuss Proposed Tax Rate" published 10 to 30 days before public meeting.</b>
<b>September 16, 2014</b>	<b>Public meeting on proposed tax rate. Meeting to adopt tax rate.</b>
<b>Bold print</b>	<b>Designates Possible Board Meeting Dates</b>

**Bastrop Independent School District**  
Proposed Budget Assumptions for 2014-15

Revenues

- This budget is based upon projected enrollment of 9,810 students
- Average daily attendance is estimated at 8,959 for funding purposes
- WADA (Weighted Average Daily Attendance) 11,892
- Property Wealth per WADA (Chapter 41 above \$319,500) \$242,616
- Property Value for Wealth per WADA and State Aid purposes 2,885,198,135
- Property Value for Tax Revenue Purposes 2,811,184,766
- Maintenance & Operations Tax Rate \$1.04
- Debt Service Tax Rate \$0.421

Expenditures

- Pay increase for Teachers 3%
- Pay increase for Support Staff 3% of midpoint
- Pay increase for Paraprofessional/Technical Staff 6% of midpoint
- Pay increase for Maintenance Staff 6% of midpoint
- Pay increase for Custodial Staff 6% of midpoint
- Pay increase for Child Nutrition Staff 6% of midpoint
- Pay increase for Administrators/Professional 1.5% of midpoint
  
- Early College High School Implementation
- Teaching Positions for growth
- Additional Assistant Principal at Intermediate campuses
- Bilingual Director
- Elementary campus PEIMS support
- Maintenance/Technology Staff
- Portable Building Lease for growth
- Transportation CPI increase
- Graphing Calculators (Requirement)



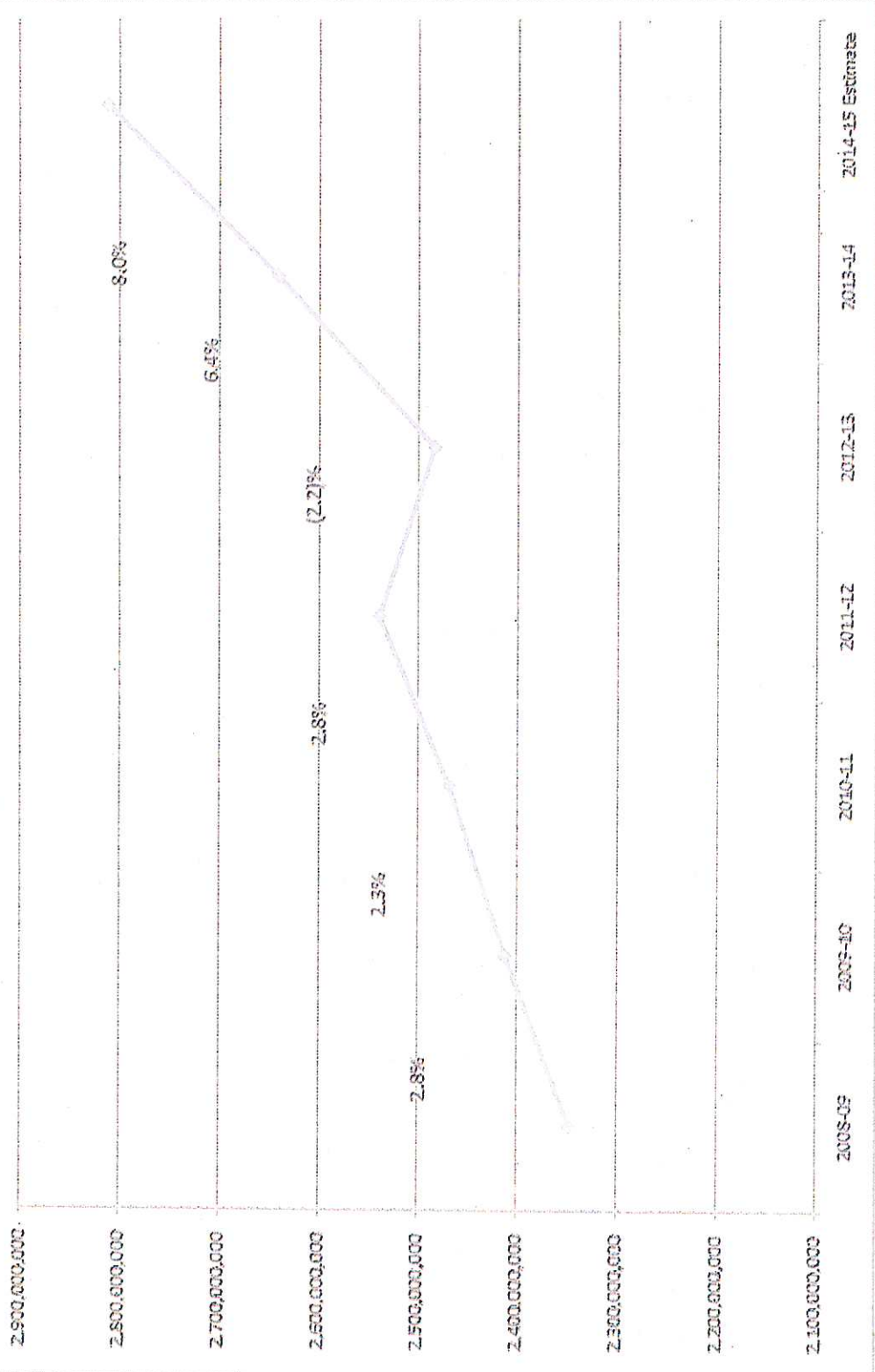
APPRAISAL ROLL COMPARISON

	2008-09 Certified Supplement 10 5/27/09	2009-10 Certified Supplement 10 08/10/10	2010-11 Certified Supplement 8 5/10/11	2011-12 Certified Supplement 5 02/21/2012	2012-13 Certified Supplement 12	2013-14 Certified Supplement 5	2014-15 Preliminary 04/17/14	Difference 2013 to 2014	% Change from 2013 to 2012
NUMBER OF PROPERTIES	36,507	37,072	37,133	37,218	36,396	37,507	37,779	272	0.7%
LAND - HOMESITE	235,638,861	244,323,213	252,487,511	257,594,357	238,907,550	239,857,662	240,407,141	549,479	0.2%
LAND - NON HOMESITE	586,331,297	591,530,285	627,391,638	647,811,138	635,907,677	641,845,849	765,123,840	123,277,991	19.2%
LAND - AG MARKET	826,374,829	831,989,434	853,288,591	859,103,812	850,357,263	852,352,765	772,325,710	(80,027,055)	-9.4%
LAND - TIMBER MARKET	3,081,657	3,513,526	3,193,048	3,033,178	2,396,869	2,186,857	2,186,857	0	0.0%
LAND - EXEMPT AG/TIMBER MARKET	624,404	624,404	624,404	835,903	611,981	611,981	611,981	0	0.0%
TOTAL LAND MARKET VALUE	1,652,051,048	1,671,980,862	1,736,985,192	1,768,378,388	1,728,181,340	1,736,855,114	1,780,655,529	43,800,415	2.5%
IMPROVEMENTS - HOMESITE	996,181,863	1,042,443,603	1,073,511,970	1,072,692,205	996,569,722	1,043,730,324	1,017,998,753	(25,731,571)	-2.5%
IMPROVEMENTS - NON HOMESITE	796,670,817	844,999,630	911,590,524	964,139,219	967,704,797	1,039,310,641	1,197,736,471	158,425,830	15.2%
TOTAL IMPROVEMENTS	1,792,852,680	1,887,443,233	1,985,102,494	2,036,831,424	1,964,274,519	2,083,040,965	2,215,735,224	132,694,259	6.4%
PERSONAL PROPERTY	409,059,904	404,079,165	411,918,741	436,655,618	455,021,996	506,769,308	508,773,505	2,004,197	0.4%
MINERALS	19,457,160	27,887,460	16,462,610	6,614,236	5,083,765	4,348,081	4,348,081	0	0.0%
ALLOS									
TOTAL MARKET VALUE	3,873,420,792	3,991,390,720	4,150,469,037	4,248,479,666	4,152,561,620	4,331,013,468	4,509,512,339	178,498,871	4.1%
TOTAL HOMESTEAD CAP ADJUSTMENT	27,222,470	19,140,077	14,246,907	10,063,811	6,402,546	4,443,822	6,112,897	1,669,075	37.6%
TOTAL EXEMPT PROPERTY	265,518,162	280,878,016	348,688,370	354,927,934	344,744,189	337,994,127	345,308,661	7,314,534	2.2%
TOTAL PRODUCTIVITY MARKET (NON EXEM AG USE	829,456,486	835,502,960	856,481,639	862,136,990	852,754,132	854,539,622	774,512,567	(80,027,055)	-9.4%
TIMBER USE	13,227,659	14,222,415	14,933,039	14,984,807	15,081,476	18,235,588	15,993,906	(2,241,682)	-12.3%
PRODUCTIVITY LOSS	96,102	108,408	104,284	100,470	100,471	100,698	101,276	578	0.6%
TOTAL ASSESSED	816,132,725	821,172,137	841,444,316	847,051,713	837,572,185	836,203,336	758,417,385	(77,785,951)	-9.3%
TOTAL ASSESSED	2,764,547,435	2,870,200,490	2,946,089,444	3,036,436,208	2,963,842,700	3,152,372,183	3,399,673,396	247,301,213	7.8%
EXEMPTIONS									
(HS) HOMESTEAD	139,426,795	142,928,288	145,706,796	147,123,575	139,675,515	136,694,606	130,387,886	(6,306,720)	-4.6%
(OA) OVER 65 STATE	21,865,308	22,983,675	23,826,337	24,438,720	24,606,440	25,610,323	24,459,894	(1,150,429)	-4.5%
(DF) DISABLED PERSONS	3,671,331	3,696,156	3,775,640	4,105,796	3,980,708	3,828,421	3,647,844	(180,577)	-4.7%
(DV) DISABLED VET				4,524,099	4,523,401	4,535,131	4,299,195	(235,936)	-5.2%
(DVX) DISABLED VET 100%	4,772,127	14,866,921	15,799,280	13,322,120	14,052,515	17,806,020	17,572,525	(233,495)	-1.3%
(HB366) HOUSE BILL 366	18,138	25,738	29,925	28,309	25,039	20,730	24,689	3,959	19.1%
(NV) Nominal Value	66,555	66,555	66,555	66,555	66,555	66,555	66,555	0	0.0%
(AB) ABATEMENT									
(RV) Registered Vehicle Exemption	631,948	392,256	471,874	527,924	489,192	403,071	346,318	(56,753)	-14.1%

**APPRAISAL ROLL COMPARISON**

	2008-09 Certified Supplement 10 5/27/09	2009-10 Certified Supplement 10 08/10/10	2010-11 Certified Supplement 8 5/10/11	2011-12 Certified Supplement 5 02/21/2012	2012-13 Certified Supplement 12	2013-14 Certified Supplement 5	2014-15 Preliminary 04/17/14	Difference 2013 to 2014	% Change from 2013 to 2012
(HT) HISTORICAL (7)	470,307	470,307	470,307	492,234	477,235	501,235	300,019	(201,216)	-40.1%
(SOL) SOLAR	11,052	11,052	11,052	11,052	34,370	0	0	0	#DIV/0!
(FP) Freepport (1)	0				893	25,126	0	(25,126)	-100.0%
(PC) POLLUTION	52,604,090	51,899,550	44,078,480	47,834,180	49,134,780	51,516,141	51,226,661	(289,480)	-0.6%
(EXCHMB) Chamber of Commerce Exemption					121,898	121,898	216,500	94,602	77.6%
(SPCHR) SPECIAL CHARITABLE	155,500	155,500	155,500	155,500	155,500	264,448	276,697	12,249	4.6%
(AUTO) Lease Vehicles EX	536,284	620,363	481,601	564,676	761,549	2,161,983	568,894	(1,593,089)	-73.7%
(PRO) PRORATED EXEMPT PROPERTY	3,240,810	3,206,571	1,503,282	3,373,232	3,382,606	2,848,090	631,597	(2,216,493)	-77.8%
TOTAL EXEMPTIONS	227,470,245	241,322,932	236,376,629	246,567,972	241,488,196	246,403,778	234,025,274	(12,378,504)	-5.0%
NET TAXABLE (BEFORE FREEZE)	2,537,077,190	2,628,877,558	2,709,712,815	2,789,868,236	2,722,354,504	2,905,968,405	3,165,648,122	259,679,717	8.9%
Over 65 Freeze Totals									
****FREEZE TOTALS									
FREEZE ASSESSED	220,278,036	250,496,923	275,331,059	287,133,740	274,766,209	302,715,309	331,133,550	28,418,241	9.4%
FREEZE TAXABLE	168,914,347	193,282,683	214,178,327	223,374,117	212,837,297	237,901,497	260,714,586	22,813,089	9.6%
FREEZE CEILING	1,834,528	2,189,441	2,462,873	2,699,626	2,740,883	3,026,085	3,365,691	339,606	11.2%
FREEZE LOSS							0	0	
TRANSFER TOTALS	878,833	770,126	810,094	711,149	1,280,586	2,090,787	0	(2,090,787)	-100.0%
NEW OA EXEMPTIONS									
FREEZE ADJUSTED TAXABLE (NET TAXABLE - FREEZE TAXABLE)	2,367,284,010	2,434,824,749	2,494,724,394	2,565,782,970	2,508,236,621	2,665,976,121	2,904,933,536	238,957,415	9.0%
Disabled Persons Freeze Totals									
****FREEZE TOTALS									
FREEZE ASSESSED	28,271,009	33,484,874	37,585,011	38,705,689	36,580,427	35,484,471	37,430,063	1,945,592	5.5%
FREEZE TAXABLE	20,206,238	23,242,169	26,250,297	27,077,178	25,200,201	24,792,328	26,464,296	1,671,968	6.7%
FREEZE CEILING	282,725	341,539	378,395	400,724	391,555	362,299	383,695	21,396	5.9%
FREEZE LOSS									
TRANSFER TOTALS	44,220	24,802	47,159	3,537	19,920	44,377	0	(44,377)	-100.0%
NEW OA EXEMPTIONS									
FREEZE ADJUSTED TAXABLE (NET TAXABLE - FREEZE TAXABLE)	2,347,033,552	2,411,557,778	2,468,426,938	2,538,702,255	2,483,016,500	2,641,139,416	2,878,469,240	237,329,824	9.0%

### Property Value History



Bastrop Independent School District  
Proposed 2014-15 General Fund Budget

	General Fund as Amended 2013-14	General Fund Preliminary 2014-15 with Decision Package	Increase/ Decrease
<b>Local &amp; Intermediate Revenue Sources</b>			
5710: Property Tax Revenues	29,692,048	31,496,792	1,804,744
5720: Local Revenue	-	-	-
5730: Tuition and Fees	75,000	75,000	-
5740: Other Revenues from Local Sources	180,709	180,709	-
5750: Revenues from Cocurricular Activities	100,000	100,000	-
5760: Revenues from Intermediate Sources	-	-	-
<b>State Revenue Sources</b>			
5810: State Foundation Revenues	36,939,725	37,472,985	533,260
5810: State Foundation Revenues - TRS Rider 71		603,829	603,829
5820: Other State Program Revenues	11,534	11,534	-
5830: TRS Care - On-Behalf Payments/E-Rate	2,396,281	2,187,226	(209,055)
5850: Other State Revenue	20,000	20,000	-
<b>Federal Revenue Sources</b>			
5910: Other Federal Revenue			-
5920: Federal Revenues	177,500	177,500	-
5930: Federal Program Revenues	787,566	787,566	-
5940: Federal Revenue from Fed Agencies			-
7000: Other Resources			-
<b>Total Revenues and Other Sources</b>	<b>\$ 70,380,363</b>	<b>\$ 73,113,141</b>	<b>2,732,778</b>
<b>Distribution of Budget Funds by Function</b>			
0011: Instruction	42,729,131	45,140,511	2,411,380
0012: Instructional Resources and Media Services	758,672	785,058	26,386
0013: Curriculum Dev & Inst Staff Development	515,216	623,375	108,159
0021: Instructional Leadership	666,456	681,079	14,623
0023: School Leadership	3,772,137	4,170,227	398,090
0031: Guidance, Counseling & Evaluation Svcs	2,715,811	2,881,283	165,472
0032: Social Work Services	174,643	178,432	3,789
0033: Health Services	643,790	701,768	57,978
0034: Student Transportation	4,776,988	4,898,572	121,584
0035: Food Service	-	-	-
0036: Co-Curricular Activities	1,551,456	1,682,117	130,661
0041: General Administration	1,997,967	2,063,388	65,421
0051: Plant Maintenance & Operations	7,358,850	8,148,261	789,411
0052: Security & Monitoring Services	224,090	375,965	151,875
0053: Data Processing Services	824,413	853,039	28,626
0061: Community Services	54,477	82,159	27,682
0071: Debt Services	-	-	-
0081: Facilities Acquisitions & Construction	543,000	30,000	(513,000)
0093: Payments to Fiscal Agent of SSA	66,753	66,753	-
0099: Other Intergovernmental Charges	618,074	618,074	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 69,991,924</b>	<b>\$ 73,980,061</b>	<b>3,988,137</b>
8000: Operating Transfers Out	314,517	315,680	
Excess (Deficiency) Revenues Over Exp	73,922	(1,182,600)	
	**		
<b>**Includes one time fund balance use</b>	<b>\$ 1,170,000</b>	<b>\$ 1,182,600</b>	

Bastrop Independent School District 2014-15  
Proposed Function Analysis General Fund

	Estimated Additions/ (Deletions)	
<b>Function 11 - Instruction</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 42,729,131</b>
<b>Payroll</b>		
- Salary Increase for Teachers	\$ 891,000	
- Salary Increase for Professional Support Staff	\$ 44,620	
- Salary increase for support staff	\$ 179,370	
- Additional Teaching Positions - 9+	\$ 450,000	
- Early College High School Staff	\$ 200,000	
- Teaching Assistants	\$ 36,000	
- Career Portal Classes (HB 5 Requirement)	\$ 200,000	
- Tutorial Costs due to loss in grant funding	\$ 114,266	
- TRS Rider 71 Employer Contribution	\$ 415,759	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- E-Rate change - Amend as received	\$ (209,055)	
- Graphing Calculators	\$ 75,000	
- Technology (One-time cost 13-14)	\$ (627,000)	
- Technology (One-time cost 14-15) Decision Package Fund Balance Use	\$ 467,420	
- Textbook Adoption Decision Package Fund Balance Use	\$ 174,000	
<b>Other Operating Costs</b>		
- No Change		
<b>Equipment</b>		
- No Change		
<b>Total change in Function 11</b>	<b>\$ 2,411,380</b>	
<b>2014-15 Budgeted Amount</b>		<b>\$ 45,140,511</b>
<b>Function 12 - Library</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 758,672</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 9,100	
- Salary Increase for Support Staff	\$ 10,773	
- TRS Rider 71 Employer Contribution	\$ 6,513	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- No Change	\$ -	
<b>Other Operating Costs</b>		
- No Change		
<b>Total change in Function 12</b>	<b>\$ 26,386</b>	
<b>2014-15 Budgeted Amount</b>		<b>\$ 785,058</b>
<b>Function 13-Curriculum</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 515,216</b>
<b>Payroll</b>		
- Salary increase for Professional Staff	\$ 13,947	
- Salary Increase for Support Staff	\$ 9,040	

Bastrop Independent School District 2014-15  
Proposed Function Analysis General Fund

	- Bilingual Director	\$ 80,000	
	- TRS Rider 71 Employer Contribution	\$ 5,172	
	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- No Change		
	<b>Other Operating Costs</b>		
	- No Change	\$ -	
	<b>Equipment</b>		
	- No Change		
	<b>Total change in Function 13</b>	<b>\$ 108,159</b>	
<b>2014-15 Budgeted Amount</b>			<b>\$ 623,375</b>
<b>Function 21 - Instructional Administration</b>			
<b>2013-14 Budgeted Amount</b>			<b>\$ 666,456</b>
	<b>Payroll</b>		
	- Salary increase for Professional Staff	\$ 1,814	
	- Salary Increase for Support Staff	\$ 7,158	
	- TRS Rider 71 Employer Contribution	\$ 5,651	
	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- No Change		
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Equipment</b>		
	- No Change		
		\$ -	
	<b>Total change in Function 21</b>	<b>\$ 14,623</b>	
<b>2014-15 Budgeted Amount</b>			<b>\$ 681,079</b>
<b>Function 23 - School Leadership</b>			
<b>2013-14 Budgeted Amount</b>			<b>\$ 3,772,137</b>
	<b>Payroll</b>		
	- Salary Increase for Support Staff	\$ 51,054	
	- Salary Increase for Professional Staff	\$ 57,438	
	- Additional Assistant Principals (Intermediate Schools)	\$ 130,000	
	- Elementary/ECHS Campus Clerks	\$ 125,000	
	- TRS Rider 71 Employer Contribution	\$ 34,598	
	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- No Change	\$ -	
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 23</b>	<b>\$ 398,090</b>	
<b>2014-15 Budgeted Amount</b>			<b>\$ 4,170,227</b>

Bastrop Independent School District 2014-15  
Proposed Function Analysis General Fund

<b>Function 31 - Guidance &amp; Counseling</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 2,715,811</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 34,706	
- Salary Increase for Support Staff	\$ 12,447	
- Additional Counselor for Middle School		
- LSSP Increase	\$ 37,414	
- Counselor (0.5 FTE)	\$ 30,000	
- Increase in Counselor/Career Center Days	\$ 27,000	
- TRS Rider 71 Employer Contribution	\$ 23,905	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- No Change		
<b>Other Operating Costs</b>		
- No Change		
<b>Equipment</b>		
- No Change		
<b>Total change in Function 31</b>	<b>\$ 165,472</b>	
<b>2014-15 Budgeted Amount</b>		<b>\$ 2,881,283</b>
<b>Function 32 - Social Work Services</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 174,643</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 895	
- Salary Increase for Support Staff	\$ 1,414	
- TRS Rider 71 Employer Contribution	\$ 1,480	
<b>Contracted Services</b>		
- No Change		
<b>Supplies</b>		
- No Change		
<b>Other Operating Costs</b>		
- No Change		
<b>Capital Outlay</b>		
- No Change		
<b>Total change in Function 32</b>	<b>\$ 3,789</b>	
<b>2014-15 Budgeted Amount</b>		<b>\$ 178,432</b>
<b>Function 33 - Health Services</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 643,790</b>
<b>Payroll</b>		
- Salary Increase for Professional Staff	\$ 4,739	
- Salary Increase for Support Staff	\$ 12,417	
- LVN	\$ 35,000	
- TRS Rider 71 Employer Contribution	\$ 5,822	

Bastrop Independent School District 2014-15  
Proposed Function Analysis General Fund

	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- No Change	\$ -	
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 33</b>	\$ 57,978	
<b>2014-15 Budgeted Amount</b>			\$ 701,768
<b>Function 34 Pupil Transportation</b>			
<b>2013-14 Budgeted Amount</b>			\$ 4,776,988
	<b>Payroll</b>		
	- No Change		
	<b>Contracted Services</b>		
	- Increase in transportation due to loss in grant funding	\$ 41,584	
	- 2.2% CPI	\$ 80,000	
	<b>Supplies &amp; Materials</b>		
	- No Change		
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 34</b>	\$ 121,584	
<b>2014-15 Budgeted Amount</b>			\$ 4,898,572
<b>Function 35 - Food Service</b>			
<b>2013-14 Budgeted Amount</b>			\$ -
	Payroll - TRS On-Behalf	\$ -	
<b>2014-15 Budgeted Amount</b>			\$ -
<b>Function 36 - Co curricular</b>			
<b>2013-14 Budgeted Amount</b>			\$ 1,551,456
	<b>Payroll</b>		
	- Salary Increases	\$ 5,705	
	- Stipend Increases	\$ 96,000	
	- TRS Rider 71 Employer Contribution	\$ 13,956	
	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- Safety Initiative	\$ 15,000	
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 36</b>	\$ 130,661	
<b>2014-15 Budgeted Amount</b>			\$ 1,682,117
<b>Function 41 - Administration</b>			



Bastrop Independent School District 2014-15  
Proposed Function Analysis General Fund

<b>2013-14 Budgeted Amount</b>			<b>\$ 1,997,967</b>
	<b>Payroll</b>		
	- Salary Increase for Support Staff	\$ 26,387	
	- Salary Increase for Professional Staff	\$ 21,957	
	- TRS Rider 71 Employer Contribution	\$ 17,077	
	<b>Contracted Services</b>		
	- No Change		
	<b>Supplies</b>		
	- No Change		
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Total change in Function 41</b>	<b>\$ 65,421</b>	
<b>2014-15 Budgeted Amount</b>			<b>\$ 2,063,388</b>
<b>Function 51 - Plant Maintenance</b>			
<b>2013-14 Budgeted Amount</b>			<b>\$ 7,358,850</b>
	<b>Payroll</b>		
	- Salary Increase	\$ 202,920	
	- Additional Staff	\$ 80,000	
	- TRS Rider 71 Employer Contribution	\$ 64,311	
	<b>Contracted Services</b>		
	- Gateway Drainage Year 2 - Decision Package Fund Balance Use	\$ 60,000	
	- Maintenance Projects (One Time Cost) Decision Package Fund Balance Use	\$ 331,180	
	<b>Supplies</b>		
	- No Change		
	<b>Other Operating Costs</b>		
	- No Change		
	<b>Capital Outlay</b>		
	- Vehicles	\$ 51,000	
	<b>Total change in Function 51</b>	<b>\$ 789,411</b>	
<b>2014-15 Budgeted Amount</b>			<b>\$ 8,148,261</b>
<b>Function 52 - Security</b>			
<b>2013-14 Budgeted Amount</b>			<b>\$ 224,090</b>
	<b>Payroll</b>		
	- TRS Rider 71 Employer Contribution	\$ 1,875	
	<b>Contracted Services</b>		
	- No Change	\$ -	
	<b>Supplies</b>		
	- Safety and Security - Year 2 Decision Package Fund Balance Use	\$ 150,000	
	<b>Other Operating Costs</b>		
	- No Change	\$ -	
	<b>Total change in Function 52</b>	<b>\$ 151,875</b>	

Bastrop Independent School District 2014-15  
Proposed Function Analysis General Fund

<b>2014-15 Budgeted Amount</b>		<b>\$ 375,965</b>
<b>Function 53 - Data Processing/Computer Services</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 824,413</b>
	<b>Payroll</b>	
	- Salary Increase	\$ 21,599
	- TRS Rider 71 Employer Contribution	\$ 7,027
	<b>Contracted Services</b>	
	- No Change	\$ -
	<b>Supplies</b>	
	- No Change	
	<b>Other Operating Costs</b>	
	- No Change	
	<b>Equipment</b>	
	- No Change	
	<b>Total change in Function 53</b>	<b>\$ 28,626</b>
<b>2014-15 Budgeted Amount</b>		<b>\$ 853,039</b>
<b>Function 61 - Community Services</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 54,477</b>
	<b>Payroll</b>	
	- Partners in Education Coordinator (loss of grant funding)	\$ 27,000
	- TRS Rider 71 Employer Contribution	\$ 682
	<b>Contracted Services</b>	
	- No Change	
	<b>Supplies</b>	
	- No Change	
	<b>Other Operating Costs</b>	
	- No Change	
	<b>Equipment</b>	
	- No Change	
	<b>Total change in Function 61</b>	<b>\$ 27,682</b>
<b>2014-15 Budgeted Amount</b>		<b>\$ 82,159</b>
<b>Function 81 - Facilities Acquisition &amp; Construction</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 543,000</b>
	<b>Capital Outlay</b>	
	- Portable Buildings	\$ 30,000
	- Safety and Security Upgrades (One-time cost 13-14)	\$ (375,000)
	- Gateway/Transportation Storm water Improvement/Sewage System (One-Time Cost 1314)	\$ (168,000)
	<b>Total change to Function 81</b>	<b>\$ (513,000)</b>
<b>2014-15 Budgeted Amount</b>		<b>\$ 30,000</b>
<b>Function 93 - Payments to Fiscal Agents</b>		
<b>2013-14 Budgeted Amount</b>		<b>\$ 66,753</b>
	<b>Other</b>	

Bastrop Independent School District 2014-15  
Proposed Function Analysis General Fund

	- No Change	\$ -	
	<b>Total change in Function 93</b>	\$ -	
<b>2014-15 Budgeted Amount</b>			\$ 66,753
<b>Function 99 - Other Intergovernmental Charges</b>			
<b>2013-14 Budgeted Amount</b>			\$ 618,074
	- No Change	-	
	<b>Total change in Function 99</b>	\$ -	
<b>2014-15 Budgeted Amount</b>			\$ 618,074
	<b>Total Increase/(Decrease) in Expenditures</b>	\$ 3,988,137	\$ 73,980,061

**BUDGET CONSIDERATIONS  
FOR 2014-15**

<b>INSTRUCTION</b>	<b>Number</b>	<b>2014-15</b>
Early College High School	4	\$ 200,000
Teaching Positions for Growth	9	\$ 450,000
Career Portal Classes (HB 5 Requirement)	4	\$ 200,000
Teaching Assistants	2	\$ 36,000

<b>INSTRUCTIONAL SUPPORT</b>		
Assistant Principal (Intermediate)	2	\$ 130,000
Bilingual Director	1	\$ 80,000
Tutorial/Transportation Cost (loss of grant funding)		\$155,850
Counselor (Early College High School)	0.5	\$30,000

<b>Other Staffing Considerations</b>		
Elementary/ECHS Campus Clerks (PEIMS Support)	5	\$ 125,000
Partners in Education Coordinator (loss of grant funding)		\$ 27,000
Maintenance/Technology Staff	2	\$ 80,000
Licensed Vocation Nurse (LVN) High Schools	1	\$ 35,000
High School Counselors/Career Centers to 12 month (HB5)		\$ 27,000

<b>NON STAFFING CONSIDERATIONS</b>		
Safety Initiatives/Extra Curricular		\$ 15,000
Portables BBE/CCE - Lease purchase		\$ 30,000
Vehicles/Equipment (\$37,315 in budget)		\$ 51,000
Graphing Calculators - 8th Grade Requirement	750	\$ 75,000
Transportation CPI Increase - 2.2%		\$ 80,000

<b>SALARY CONSIDERATIONS</b>		
Salary/Stipend Increases		\$ 1,753,914

**TOTAL** \$ 3,580,764

<b>DECISION PACKAGE CONSIDERATIONS (Fund Balance)</b>		
Safety and Security - Year 2		\$ 150,000
Gateway Drainage/Irrigation - Year 2		\$ 60,000
Maintenance Projects - One time cost		\$ 331,180
Technology Requests		\$ 467,420
Instructional Materials Allotment Supplement		\$ 174,000
<b>Total</b>		<b>\$ 1,182,600</b>

2014-15 Position Requests

Campus	Position	#	Type	Funding	Cost
RRE	Teacher	1.0	Bilingual	General	\$ 50,000
RRE	Paraprofessional	1.0	Attendance Clerk/Receptionist	General	\$ 25,000
RRE	Teacher	0.3	Math Coach West Elementaries	Redirect	
Emile	Paraprofessional	1.0	Attendance Clerk/Receptionist	General	\$ 25,000
Emile	Teacher	0.3	Math Coach East Elementaries	Redirect	
LPE	Teacher	0.3	Math Coach East Elementaries	General	
LPE	Teacher	2.0	Special Education	Redirect	
LPE	Teacher	1.0	Bilingual	General	\$ 50,000
CCE	Teacher	0.3	Math Coach West Elementaries	Redirect	\$ -
CCE	Teacher	1.0	Bilingual	General	\$ 50,000
CCE	Teacher	1.0	Special Education	Redirect	
CCE	Paraprofessional	1.0	Bilingual Assistant	General	\$ 18,000
CCE	Paraprofessional	3.0	Special Education Assistants	Redirect	
BBE	Teacher	0.3	Math Coach West Elementaries	General	
Mina	Teacher	0.3	Math Coach East Elementaries	General	
CCIS	Administrator	1.0	Assistant Principal	General	\$ 65,000
CCIS	Teacher	1.0	Bilingual Teachers - 5th	General	\$ 50,000
CCIS	Teacher	0.5	Math Coach	Redirect	
CCIS	Teacher	0.5	Science Coach	Redirect	
CCMS	Teacher	1.0	Core	General	\$ 50,000
CCMS	Teacher	2.0	CTE - HB 5/Electives	General	\$ 100,000
BMS	Teacher	2.0	CTE - HB 5/Electives	General	\$ 100,000
BIS	Teacher	0.5	Math Coach	Redirect	
	Teacher	0.5	Science Coach	Redirect	
BIS	Administrator	1.0	Assistant Principal	General	\$ 65,000
Genesis					
Gateway	Paraprofessional	1.0	Attendance/Registrar	Redirect	\$ -
CCHS	Teacher	1.0	ESL	General	\$ 50,000
CCHS	Paraprofessional	2.0	Security Monitors	Redirect/Under Review	
CCHS	Teacher	1.0	English	General	\$ 50,000
CCHS	Teacher	1.0	Special Education	Redirect	
CCHS	Paraprofessional	1.0	Special Education	General	\$ 18,000

2014-15 Position Requests

CCHS	Paraprofessional	0.5	LVN	General	\$	17,500
CCHS	Professional		Additional 10 Days for 2 Counselors	General	\$	5,770
CCHS	Professional	1.0	Balet Folklorico	General	\$	50,000
CCHS	Professional		Additional 19 Days for 1 Counselor	General	\$	5,590
CCHS	Professional		Additional 10 Days for Career Specialist	General	\$	2,300
BHS	Teacher	1.0	Special Education	Redirect		
BHS	Teacher	1.0	ASL/Spanish	General	\$	50,000
BHS	Paraprofessional	2.0	Security Monitors	Redirect/Under Review		
BHS	Paraprofessional	0.5	LVN	General	\$	17,500
BHS	Professional		Additional 10 Days for 2 Counselors	General	\$	5,900
BHS	Professional		Additional 19 Days for 1 Counselor	General	\$	6,040
BHS	Professional	1.0	Social Worker (CIS Funds)	Redirected		
BHS	Paraprofessional		Additional 10 Days for Career Specialist	General	\$	1,400
ECHS	Teachers	4.0	Core Classes	General	\$	200,000
ECHS	Paraprofessional	1.0	Attendance	General	\$	25,000
ECHS	Professional Support	0.5	Counselor	General	\$	30,000
SPECIAL ED	Teacher	1.0	Occupational Therapist	General	\$	50,000
SPECIAL ED	Teacher	1.0	Speech Language Pathologist	General	\$	50,000
DISTRICT	Professional	1.0	Bilingual Director	General	\$	80,000
DISTRICT	Auxilliary	2.0	Maintenance	General	\$	80,000

**Decision Package  
Technology Fund Balance Requests**

<b>FUND BALANCE REQUEST</b>		<b>NOTES</b>	<b>DESCRIPTIONS</b>
	\$8000.00	Projector Mounting Project	Gateway
\$8000.00		Completion of Gateway Project	
	\$25,000.00	BMS (drops and desktops)	Career Portals
	\$25,000.00	CCMS (drops and desktops)	
\$50,000.00		Total	
	27,000	Upgrade HS and Middle	Video Boards
	10,000	Intermediates	
\$37,000.00		Total for all Campus Video	
	\$70,000.00	Infrastructure	Genesis/ECHS
	\$50,000.00	Student Laptops	
	\$16,000	40 Desktops	
\$136,000.00		Total for all ECHS/Genesis Tech	
	\$813,952.58	Total Cost	VOIP
	\$162,790.52	Five year no interest finance option	
\$162,790.52		Recommended Option	
		730.63 per projector	Projectors
	\$73,630-\$100,000	BHS Campus	
	\$32,878-\$50,000	Elementary, Intermediate, and Middle	
\$73,630.00		Proposed Request	
<b>\$467,420.52</b>	Total for all Tech Fund Balance Requests		

**Decision Package  
Maintenance Projects  
One Time Cost  
2014-2015**

ITEM	ESTIMATED COST
BHS SURVEILLANCE CAMERA UPGRADE FROM ANALOG TO DIGITAL	\$90,000.00
BHS HALLWAY PARTIAL FLOORING/VCT REPLACEMENT	\$25,000.00
BHS COMPETITION GYM FLOOR REPLACEMENT	\$75,000.00
BHS COMPETITION GYM BLEACHER OPERATOR	\$60,000.00
BHS COMPETITION GYM MOTORIZED BACKBOARD OPERATOR	\$18,000.00
PROFESSIONAL SERVICES(Pfluger Associates)required for bidding/specifications/oversite by policy.	\$9,180.00
CCHS PARKING LOT/WALKWAY LIGHTING	\$12,000.00
RRE WASTEWATER CONTROL SYSTEM REPLACEMENT	\$12,000.00
ECHS NGA Facility modifications.	\$30,000.00
<b>TOTAL:</b>	<b>\$331,180.00</b>



# Textbook Proclamation 2014 Math K-8th and Science K-12th

## Houghton Mifflin

### Math

Kinder	\$ 38,602.50
1st	\$ 41,336.30
2nd	\$ 43,916.00
3rd	\$ 43,005.00
4th	\$ 41,216.25
5th	\$ 40,628.70
6th	\$ 36,129.00
7th	\$ 20,960.25
8th	\$ 28,329.75
Total	\$ 334,123.75
W/15% Discount	\$ 284,005.19

## Houghton Mifflin

### Science

Kinder	\$ 36,528.85
1st	\$ 43,586.90
2nd	\$ 50,143.00
3rd	\$ 55,644.90
4th	\$ 54,375.00
5th	\$ 58,434.60
6th	\$ 64,545.15
7th	\$ 18,732.95
8th	\$ 24,945.10
Total	\$ 406,936.45
W/ 15% Discount	\$ 345,895.98

## Houghton Mifflin

### Science

Biology	\$ 36,510.75
Env. Sys	\$ 23,377.60
Total	\$ 59,888.35
W/ 5% Dis	\$ 56,893.93

## Mcgraw Hill

Chem.	\$ 20,149.80
IPC	\$ 17,004.90
Total	\$ 37,154.70

## Erogopedia

Physics	\$ 7,350.00
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Total P14	\$ 723,949.80
AP Total	\$ 50,384.73
<b>GRAND TOTAL</b>	<b>\$ 774,334.53</b>

## AP Books

AP Biology	Pearson	\$ 9,178.20
AP Chemistry	Cengage	\$ 9,180.00
AP Physic	Prentice Hall	\$ 19,886.10
AP Env. Sci.	Cengage	\$ 7,560.00
	Shipping	\$ 4,580.43
Total		\$ 50,384.73

IMA	\$ 600,000.00
<b>Fund Balance</b>	<b>\$ 174,000.00</b>
<b>Request</b>	<b>\$ 174,000.00</b>



MEMO

TO: Sandra Callahan  
cc: Steve Murray/Superintendent, Board of Trustees  
FROM: Henry Gideon

DATE: May 2, 2014

RE: Safety and Security Update

I am continuing to work with our architects and our maintenance department on the 2<sup>nd</sup> phase of the safety and security initiatives we began this past fiscal year. Per our review of our budget requests made to date, the following items are in the works:

GENESIS & Colorado Collegiate Academy

1. Modification and update of existing security cameras
2. Visitor Access controls to include:
  - a. Panic devices (panic buttons) for receiving personnel that is interconnected with our existing burglar systems and with horn devices – a panic button pushed will immediately transmit a distress signal while also sounding off the alarm horns.
  - b. Architectural upgrades to the store front entrance for both visitor control and student flow to separate the existing West Campus in order to better serve both Genesis and our new early, college High School.

DISTRICT-WIDE at secondary campuses

1. We are upgrading Bastrop High School's camera system to shift from analog to digital capabilities + adding additional cameras.
2. Adding to existing camera capabilities at CCHS, BMS, CCMS, BIS.
3. We will also add, where possible, additional card access opportunities for remote doors that should remain locked at all times.

Bastrop Independent School District  
2014-15 Proposed Food Service Budget

	2013-14 Adopted Food Service Budget	2014-15 Proposed Food Service Budget	Difference
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues			
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	2,450	2,450	-
5750: Revenues from Cocurricular Activities	1,291,600	1,291,600	-
5760: Revenues from Intermediate Sources			
<b><u>State Revenue Sources</u></b>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	28,000	28,000	-
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<b><u>Federal Revenue Sources</u></b>			
5910: Other Federal Revenue			
5920: Federal Revenues	4,001,959	4,010,898	8,939
7000: Other Resources			
<b>Total Revenues and Other Sources</b>	<b>\$ 5,324,009</b>	<b>\$ 5,332,948</b>	<b>8,939</b>

**Distribution of Budget Funds by Function**

0011: Instruction			
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development			
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service	5,015,009	5,123,948	108,939
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services			
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 5,015,009</b>	<b>\$ 5,123,948</b>	<b>108,939</b>

8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	309,000	209,000	

**Bastrop ISD Fund Balance Analysis and Projections**

<b>2012-13 Audited</b>				<b>Policy Goal</b>	
<b>Total Fund Balance - Ending</b>	<b>\$ 16,644,454</b>	<b>24.7%</b>		<b>22.5%</b>	
<i>(Includes 1,903,618 from Coop)</i>					
<b>Reserves:</b>					
Investments in Inventory	\$ 71,864				
Outstanding Encumbrances	\$ -				
Long term receivables	\$ -	\$ 71,864			
<b>Unreserved</b>	<b>\$ 16,572,590</b>	<b>24.6%</b>			
<b>Designations:</b>					
Construction	\$ 1,810,919				
Claims and judgements	\$ 100,000				
Equipment	\$ 750,000				
Other	\$ 1,585,000	\$ 4,245,919			
<b>Unreserved/Undesignated</b>	<b>\$ 12,326,671</b>	<b>18.3%</b>		<b>15.0%</b>	

<b>2013-14 Proposed - with Fund Balance Requested Use</b>				<b>Policy Goal</b>	
<b>Total Fund Balance - Ending</b>	<b>\$ 16,718,376</b>	<b>23.8%</b>		<b>22.5%</b>	
<b>Reserves:</b>					
Investments in Inventory	\$ 71,864				
Outstanding Encumbrances	\$ -				
Long term receivables	\$ -	\$ 71,864			
<b>Unreserved</b>	<b>\$ 16,646,512</b>	<b>23.7%</b>			
<b>Designations:</b>					
Construction	\$ 1,810,919				
Claims and judgements	\$ 100,000				
Equipment	\$ 750,000				
Other	\$ 1,585,000	\$ 4,245,919			
<b>Unreserved/Undesignated</b>	<b>\$ 12,400,593</b>	<b>17.6%</b>		<b>15.0%</b>	

<b>2014-15 Proposed - with Fund Balance Requested Use</b>				<b>Policy Goal</b>	
<b>Total Fund Balance - Ending</b>	<b>\$ 15,535,776</b>	<b>20.9%</b>		<b>22.5%</b>	
<b>Reserves:</b>					
Investments in Inventory	\$ 71,864				
Outstanding Encumbrances	\$ -				
Long term receivables	\$ -	\$ 71,864			
<b>Unreserved</b>	<b>\$ 15,463,912</b>	<b>20.8%</b>			
<b>Designations:</b>					
Construction	\$ 1,810,919				
Claims and judgements	\$ 100,000				
Equipment	\$ 750,000				
Other	\$ 1,585,000	\$ 4,245,919			
<b>Unreserved/Undesignated</b>	<b>\$ 11,177,993</b>	<b>15.1%</b>		<b>15.0%</b>	

Bastrop Independent School District  
Proposed 2014-15 Debt Service Budget

	2013-14 Debt Service Budget	2014-15 Debt Service Proposed	Difference
	0.421	0.421	
<b><u>Local &amp; Intermediate Revenue Sources</u></b>			
5710: Property Tax Revenues	11,548,889	12,344,930	796,041
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	3,000	3,000	-
5750: Revenues from Cocurricular Activities			
5760: Revenues from Intermediate Sources			
<b><u>State Revenue Sources</u></b>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	1,445,577	1,006,884	(438,693)
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<b><u>Federal Revenue Sources</u></b>			
5910: Other Federal Revenue			
5920: Federal Revenues			
7000: Other Resources	306,020	315,680	315,680
<b>Total Revenues and Other Sources</b>	<b>\$ 13,303,486</b>	<b>\$ 13,670,494</b>	<b>\$ 673,028</b>

**Distribution of Budget Funds by Function**

0011: Instruction			
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development			
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service			
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services	13,138,042	13,199,143	61,101
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 13,138,042</b>	<b>\$ 13,199,143</b>	<b>\$ 61,101</b>

8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	165,444	\$ 471,351	
Estimated Beginning Fund Balance	\$ 5,455,083	\$ 5,620,527	
Estimated Ending Fund Balance	\$ 5,620,527	\$ 6,091,878	
**Augusts Debt Service Payment		3,664,528	

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

The Bastrop ISD May 2014 will hold a public meeting at 5:30 PM, May 20, 2014 in Mina Elementary Cafeteria 1203 Hill Street Street, Bastrop, TX 78602. 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	\$0.421000/\$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	5.65 % increase
Debt Service	0.47 % increase
Total expenditures	4.83 % increase

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$3,151,352,303	\$3,399,673,396
Total appraised value* of new property**	\$342,450,211	\$417,560,766
Total taxable value*** of all property	\$2,903,812,288	\$3,165,648,122
Total taxable value*** of new property**	\$149,358,077	\$171,359,946

\*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\* \$171,338,836

\*Outstanding principal.

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

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.040000	\$0.421000*	\$1.461000	\$4,660	\$4,339
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.053070	\$0.458300*	\$1.511370	\$4,817	\$4,311
Proposed Rate	\$1.040000	\$0.421000*	\$1.461000	\$4,772	\$4,273

\*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	\$123,741	\$124,098
Average Taxable Value of Residences	\$108,741	\$109,098
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.461000	\$1.461000
Taxes Due on Average Residence	\$1,588.71	\$1,593.92
Increase (Decrease) in Taxes		\$5.21

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 \$1.485449. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.485449.

### 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)	\$16,644,454
Interest & Sinking Fund Balance(s)	\$5,887,042