



April 17, 2018
Budget Information

Board Meeting
5:30 p.m.

Bastrop ISD
906 Farm Street
Bastrop, TX 78612

**Bastrop Independent School District
Budget Calendar for 2018-19 Budget Process**

Target Date	Activity/Process
February 2018	
	Set Superintendent/District Budget Goals Projected enrollments developed Review projected revenue and expenditure estimates based on current funding law Meet with principals to review instructional programs, and discuss budget process and concerns
February 20, 2018	Budget calendar submitted to board Review personnel staffing and proposed salary schedule Provide budget allocations to campuses and departments
March 2018	
	Meeting with principals and departments continues
March 20, 2018	Present preliminary budget information to Board of Trustees Present preliminary budget information to Board of Trustees at a Budget Workshop (date to be determined)
April 2018	
April 6, 2018	Completion of campus budgets Last date for all major expenditures for 2017-18 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 17, 2018	Complete First Draft of district budget Present preliminary budget information to Board of Trustees Continue Reviewing Budgets
May 2018	
May 10, 2018	Agenda Review Meeting/Budget Workshop
May 15, 2018	Present proposed budget information to Board of Trustees
May 2018	Possible Budget Workshop
June 2018	
June 9, 2018	"Publish Notice of Public Meeting to Discuss Proposed Budget Adoption" published 10 to 30 days before public meeting.
June 14, 2018	Agenda Review Meeting and Budget Workshop
June 19, 2018	Public Hearing to Adopt 2018-19 Budget
July 2018	
August/September 2018	
August 21, 2018	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 8, 2018	"Publish Notice of Public Meeting to Discuss Proposed Tax Rate" published 10 to 30 days before public meeting
September 18, 2018	Public meeting on proposed tax rate. Meeting to adopt tax rate.
Bold print	Designates Possible Board Meeting Dates

2018-19 Guiding Principles

- **Decisions will be driven by the district's mission, vision, beliefs, goals, stakeholder's input and data.**
 - District needs assessment
 - Campus needs assessment
 - Data from Texas Academic Performance Reports (TAPR)
 - Financial Integrity Rating System of Texas (FIRST)
 - Superintendent's Student Advisory Council (SSAC)
 - Teacher Organization
 - District Performance Committee (DPC)
 - Instructional Leadership
 - Board of Trustees
- **Priority will be made to protect the core business of schools which is classroom instruction and accountability requirements.**
 - Development of District Curriculum Management Plan.
 - Focused K-12 systemic writing.
 - Systemic Professional Development opportunities for all staff.
 - Instructional focus on response to intervention.
 - Post-Secondary readiness initiatives and programs.
 - Focus on improvement of systems and process for English Language Learner (ELL) instructional support.
 - Increase special programs support services continuum.
 - Expansion of SIMS Instructional Framework (Intermediate and Middle Schools)
 - Teacher Workload.
 - Increased Safety and Security measures.
 - Social emotional learning (SEL)
- **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
 - Continuous meetings with Service Center Department Directors.
- **State and federal mandates must be met in the budget process.**
 - Addressing End of Course Instructional and Assessment Requirements.
 - Performance Based Monitoring Assessment System (PBMAS).
 - Secondary Bill 5 Career Pathways.
 - Every Student Succeeds Act (ESSA), reauthorization of NCLB.
 - State monitoring program for state allotments.

- **While maintaining a focus on state and federal accountability, budget allocation will be shared among all schools, programs and departments.**
 - Campuses will be allocated weighted per student allocation to use on non-salary expenditures. Principal has discretion regarding how this allocation is spent.
 - Campuses will receive state allotment allocations based on student population percentages.
 - Enhanced campus budgeting process for federal allocations and some state allocations.
- **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 campuses and departments as appropriate.
 - Additional teaching positions manage class size.
- **Different models will be analyzed to ensure effectiveness and efficiency throughout the District.**
 - Intermediate, middle and secondary core content classes built at a 25:1 student to teacher ratio.
 - Standardized master schedule and instructional minutes
- **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.
 - Numerous meetings consisting of campus administration, department heads, teacher organization committee and Superintendent's Student Advisory Council (SSAC).

Calendar and timeline for budget process:

January/February

- Review revenue estimations to include property value, state aid and implications of fluctuating tax revenue.
 - Monitor values through the Bastrop Central Appraisal District weekly for updates.
 - Monitor implication of value lost from principle tax paying entities.
 - Monitor the implications of the current Legislative session.

March/April

- Staffing meetings with campus administrators, department directors to determine needs and additional support.
- Refine revenue estimations to include property value and state aid.
- 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.
 - Master schedule review for additional efficiencies.
- Present preliminary recommendations to stakeholders (i.e. Teacher Organization, DPC, administrators).
- Monitor the implications of the current Legislative session.

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 for the Board of Trustees presentation and proposed budget recommendation.
- Consider and Monitor the implications of the current Legislative session.
- Board Workshops to present proposed budget and receive input.

June

- Final budget presented to the Board for adoption.

Bastrop Independent School District
Preliminary Budget Assumptions for 2018-19

Revenues

- This budget is based upon projected enrollment of 11,323 students
 - Average daily attendance is estimated at 10,379 for funding purposes
 - WADA (Weighted Average Daily Attendance) 13,721
 - Property Wealth per WADA (Chapter 41 above \$319,500) 252,208
 - Property Value for Wealth per WADA and State Aid purposes 3,460,541,047
 - Property Value for Tax Revenue Purposes 3,484,178,500
 - Maintenance & Operations Tax Rate \$1.04
 - Debt Service Tax Rate \$0.401
-
- Teachers – 1.5%
 - Professional Support – 1.5% of midpoint
 - Paraprofessional – 1.5% of midpoint
 - Administration – 1.5% of midpoint
-
- 8 Teacher Positions for Growth
 - 1 Assistant Principal Position for Growth

Bastrop Independent School District
Revenue Analysis
2018-19 Proposed Budget

		Estimated Additions/Reductions	
Local and Intermediate Revenue Sources			
2017-18 Budgeted Amount			\$ 38,818,240
	Increase in Current Tax Collections	\$ 908,678	
	Decrease in Local Revenue (Building Use/Insurance Recovery)	\$ (97,328)	
	Decrease in Tuition and Fees	\$ (39,722)	
	Total Change in Local Revenues	\$ 771,628	
2018-19 Budgeted Amount			\$ 39,589,868
State Revenue Sources			
2017-18 Budgeted Amount			\$ 48,221,552
	Increase in State Aid	\$ 1,373,895	
	E-Rate (Amended when received)	\$ (135,596)	
	Decrease State Program Revenue	\$ (7,500)	
	Total Change in State Revenues	\$ 1,230,799	
2018-19 Budgeted Amount			\$ 49,452,351
Federal Revenue Sources			
2017-18 Budgeted Amount			\$ 1,712,257
	Decrease in Federal Revenue	\$ (1,564)	
	Total Change in Federal Revenues	\$ (1,564)	
2018-19 Budgeted Amount			\$ 1,710,693
2017-18 Budgeted Amount			\$ 90,752,912
	2018-19 Budget Proposed		\$ 90,752,912
	2017-18 Budgeted Revenue as Amended		\$ 88,752,049
	2017-18 Budgeted Revenue Increase		\$ 2,000,863

Fiscal Year	Actual Enrollment		Snapshot Enrollment		Total Yearly Change		ADA Amount	Total Yearly Change	Percent Increase (Decrease)	Percent of Membership
	Enrollment	Snapshot	Enrollment	Snapshot	Change	Snapshot				
2001-02	6,681	6,775	6,775	286	260	4.3%	6,299	260	4.3%	94.2
2002-03	7,100	7,254	7,254	479	393	6.2%	6,692	393	6.2%	94.2
2003-04	7,374	7,565	7,565	311	270	4.0%	6,962	270	4.0%	94.5
2004-05	7,579	7,784	7,784	219	228	3.3%	7,190	228	3.3%	94.8
2005-06	7,797	7,981	7,981	197	191	2.7%	7,381	191	2.7%	94.6
2006-07	7,941	8,252	8,252	271	149	2.0%	7,530	149	2.0%	94.6
2007-08	8,304	8,538	8,538	286	302	4.0%	7,832	302	4.0%	94.3
2008-09	8,450	8,769	8,769	231	198	2.5%	8,030	198	2.5%	95.0
2009-10	8,555	8,936	8,936	167	145	1.8%	8,175	145	1.8%	94.4
2010-11	8,835	9,075	9,075	139	216	2.6%	8,391	216	2.6%	95.0
2011-12	8,898	9,109	9,109	34	135	1.6%	8,458	135	1.6%	95.0
2012-13	9,082	9,302	9,302	193	167	1.9%	8,625	167	1.9%	95.0
2013-14	9,488	9,575	9,575	273	206	2.4%	8,831	206	2.4%	95.1
2014-15	9,769	9,928	9,928	353	351	3.9%	9,215	351	3.9%	95.0
2015-16	9,982	10,278	10,278	350	315	3.4%	9,529	315	3.4%	95.6
2016-17	10,247	10,539	10,539	261	265	2.7%	9,784	265	2.7%	95.0
2017-18		10,899	10,899	360	233	2.3%	10,017	233	2.3%	
2018-19 Estimates		11,323	11,323	424	362	3.6%	10,379	362	3.6%	
Eighteen Year Average										94.8
								244	3.1%	

**Average Enrollment Growth
Per Year
269**

**Average ADA Growth Per Year
244
3.1%**

APPRAISAL ROLL COMPARISON

	2014-15 Certified Supplement 8	2015-16 February 2016 Supplement 11	2016-17 Certified July 25, 2016	2016-17 Supplement 8 Mar 2017	2017-18 Preliminary Certified April 19, 2017	2017-18 Certified July 21, 2017	2017-18 Supplement 8	2018-19 Preliminary Mar 1, 2018	Difference 2017 to 2018	% Change from 2017 to 2018
NUMBER OF PROPERTIES	37,920	38,266	42,515	42,602	42,880	39,544	39,052	39,198	146	0.4%
LAND - HOMESITE	253,946,493	292,648,774	300,723,854	303,725,328	340,352,789	349,016,221	354,129,412	343,860,326	(10,269,086)	-4.0%
LAND - NON HOMESITE	660,191,970	746,406,488	730,330,184	694,116,065	830,082,257	769,953,423	752,589,234	829,156,835	76,567,601	11.6%
LAND - AG MARKET	850,628,347	981,965,984	925,440,268	954,250,482	988,983,708	1,030,063,290	1,037,747,562	972,178,741	(65,568,821)	-7.7%
LAND - TIMBER MARKET	2,186,857	2,205,636	2,427,167	2,427,167	3,043,152	3,630,239	3,639,906	3,636,552	(3,354)	-0.2%
LAND - EXEMPT AG/TIMBER MARKET	2,540,344	79,396	79,396	0	0	0	0	0	0	0.0%
TOTAL LAND MARKET VALUE	1,769,494,011	2,023,306,278	1,959,000,869	1,954,519,042	2,162,461,906	2,152,663,173	2,148,106,114	2,148,832,454	726,340	0.0%
IMPROVEMENTS - HOMESITE	1,084,637,862	1,209,068,252	1,432,694,120	1,444,529,646	1,622,818,488	1,661,428,920	1,680,074,184	1,627,127,447	(52,946,737)	-4.9%
IMPROVEMENTS - NON HOMESITE	1,128,668,685	1,278,250,952	1,374,144,470	1,354,497,589	1,602,837,750	1,455,969,628	1,429,633,812	1,541,279,111	111,645,299	9.9%
TOTAL IMPROVEMENTS	2,213,306,547	2,487,319,204	2,806,838,590	2,799,027,235	3,225,656,238	3,117,398,548	3,109,707,996	3,168,406,558	58,698,562	2.7%
PERSONAL PROPERTY	529,159,500	553,024,988	593,737,149	593,802,325	597,984,328	521,615,660	520,437,929	519,671,362	(766,567)	-0.1%
MINERALS	3,076,118	1,800,039	1,238,826	1,189,284	1,238,826	1,545,833	1,349,306	1,349,306	0	0.0%
AUTOS										
TOTAL MARKET VALUE	4,515,036,176	5,065,450,509	5,360,815,434	5,348,537,886	5,987,341,298	5,793,223,214	5,779,601,345	5,838,259,680	58,658,335	1.3%
TOTAL HOMESTEAD CAP ADJUSTMEN	6,350,226	24,053,363	79,609,029	78,768,859	156,581,340	150,056,018	148,642,501	56,390,063	(92,252,438)	-1452.7%
TOTAL EXEMPT PROPERTY	344,289,226	376,958,277	446,451,609	0	0	0	0	0	0	0.0%
TOTAL PRODUCTIVITY MARKET (NON AG USE	852,815,204	984,171,620	927,867,435	956,598,253	991,542,516	1,033,209,185	1,040,903,124	975,275,216	(65,627,908)	-7.7%
TIMBER USE	17,591,529	16,460,761	15,960,700	16,362,166	15,060,087	15,589,986	15,675,052	14,794,976	(880,076)	-5.0%
PRODUCTIVITY LOSS	101,276	104,362	104,362	104,362	108,538	111,740	112,008	111,847	(161)	-0.2%
TOTAL ASSESSED	3,329,274,325	3,696,832,372	3,922,952,423	4,329,637,302	4,854,386,067	4,625,659,737	4,605,842,780	4,821,501,224	215,658,444	6.5%
EXEMPTIONS										
(HS) HOMESTEAD	140,029,197	239,352,585	243,725,065	246,412,973	244,180,546	251,820,169	255,105,315	246,614,338	(8,490,977)	-6.1%
(OA) OVER 65 STATE	27,585,892	29,053,282	29,719,080	30,829,577	30,516,521	31,657,741	33,027,491	32,130,237	(897,254)	-3.3%
(DP) DISABLED PERSONS	3,950,537	3,953,304	3,990,369	4,087,369	4,023,191	4,240,570	4,441,545	4,350,858	(90,687)	-2.3%
(DV) DISABLED VET	4,872,006	4,943,090	5,113,119	5,247,002	5,087,789	5,209,629	5,401,887	5,467,026	65,139	1.3%
(DVX) DISABLED VET 100%	21,755,298	23,649,602	27,447,151	27,938,869	31,476,583	33,818,684	35,983,400	38,540,019	2,556,619	11.8%
(HB366) HOUSE BILL 366	30,521	25,507	29,640	29,640	27,907	31,400	23,502	21,508	(1,994)	-6.5%
(NV) Nominal Value (CLT)	66,555	66,555	66,555	66,555	66,555	66,555	66,555	66,555	0	0.0%
(AB) ABATEMENT										
(RV) Registered Vehicle Exemption	392,643	458,960	460,653	460,653	395,988	261,963	263,963	236,441	(27,522)	-7.0%

APPRAISAL ROLL COMPARISON

	2014-15 Certified Supplement 8	2015-16 February 2016 Supplement 11	2016-17 Certified July 25, 2016	2016-17 Supplement 8 Mar 2017	2017-18 Preliminary Certified April 19, 2017	2017-18 Certified July 21, 2017	2017-18 Supplement 8	2018-19 Preliminary Mar 1, 2018	Difference 2017 to 2018	% Change from 2017 to 2018
(HT) HISTORICAL (7)	300,019	425,126	278,644	278,644	241,336	241,336	393,289	335,529	(57,760)	-19.3%
(SOL) SOLAR	0	35,546	0	0	0	0	0	0	0	0.0%
(FP) Freeport (1)	370,445	293,649	30,995,146	30,995,146	23,063,687	23,063,687	23,063,687	23,063,743	56	0.0%
(PC) POLLUTION	53,254,861	55,116,361	43,302,661	43,302,661	28,967,945	28,967,945	29,151,666	28,923,010	(228,656)	-0.4%
(EXCHMB) Chamber of Commerce Exem	216,500	230,422	230,422	230,422	230,422	230,422	0	0	0	0.0%
(SPCHR) SPECIAL CHARITABLE	276,697	294,297	413,505	413,505	880,392	880,392	1,669,029	994,020	(675,009)	-244.0%
(AUTO) Lease Vehicles EX	2,977,186	4,490,057	6,000,781	6,000,781	331,242	4,834,120	6,346,170	120,960	(6,225,210)	-209.1%
OTHER EXEMPTIONS				257,494	836,469	688,390	2,051,591	3,545,147	1,493,556	
EXEMPT PROPERTY				445,357,881	456,832,640	432,529,636	433,576,462	434,052,353	475,891	
(PRO) PRORATED EXEMPT PROPER	3,939,444	54,593,667	723,007	1,515,199	177,786	716,598			0	0.0%
TOTAL EXEMPTIONS	260,017,801	416,982,010	392,495,798	843,424,371	818,608,028	819,259,237	830,565,552	818,461,744	(12,103,808)	-4.7%
NET TAXABLE (BEFORE FREEZE)	3,069,256,524	3,279,850,362	3,530,456,625	3,486,212,931	4,035,778,039	3,806,400,500	3,775,277,228	4,003,039,480	227,762,252	7.4%
Over 65 Freeze Totals										
****FREEZE TOTALS										
FREEZE ASSESSED	329,029,602	388,722,171	400,184,773	463,465,288	522,859,015	523,110,072	539,085,531	558,311,309	19,225,778	5.8%
FREEZE TAXABLE	257,505,928	284,713,479	299,306,491	349,296,543	403,604,952	403,311,069	416,371,118	431,487,789	15,116,671	5.9%
FREEZE CEILING	3,343,247	3,289,159	3,166,429	3,811,729	4,133,299	4,152,050	4,294,941	4,350,889	55,948	1.7%
FREEZE LOSS									0	
TRANSFER TOTALS	878,384	744,162	699,470	0	1,697,865	1,962,116	74,566	1,055,942	981,376	111.7%
NEW OA EXEMPTIONS									0	
FREEZE ADJUSTED TAXABLE (NET TAXABLE - FREEZE TAXABLE)	2,810,872,212	2,994,392,721	3,230,450,664	3,136,916,388	3,630,475,222	3,401,127,315	3,358,831,544	3,570,495,749	211,664,205	7.5%
Disabled Persons Freeze Totals										
****FREEZE TOTALS										
FREEZE ASSESSED	36,443,991	40,125,617	43,935,833	45,797,382	51,532,200	50,992,043	52,468,550	54,065,550	1,597,000	4.4%
FREEZE TAXABLE	25,759,462	25,398,481	28,941,935	30,330,984	35,437,974	34,954,845	36,060,550	37,402,710	1,342,160	5.2%
FREEZE CEILING	372,095	308,921	323,881	341,561	361,567	359,803	370,695	374,020	3,325	0.9%
FREEZE LOSS									0	
TRANSFER TOTALS	72,844	73,549	0	0	0	418,421		0	0	0.0%
NEW OA EXEMPTIONS									0	
FREEZE ADJUSTED TAXABLE (NET TAXABLE - FREEZE TAXABLE)	2,785,039,906	2,968,920,691	3,201,508,729	3,106,585,404	3,595,037,248	3,365,754,049	3,322,770,994	3,533,093,039	210,322,045	7.6%

Bastrop Independent School District
2018-19 General Fund Budget Estimates

	General Fund Amended	1.5% Increase General Fund Proposed	Difference Between
	2017-18	2018-19	2017-18 and 2018-19
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues	38,410,190	39,318,868	908,678
5720: Local Revenue	-	-	-
5730: Tuition and Fees	114,722	75,000	(39,722)
5740: Other Revenues from Local Sources	193,328	96,000	(97,328)
5750: Revenues from Cocurricular Activities	100,000	100,000	-
5760: Revenues from Intermediate Sources			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues	44,241,101	45,614,996	1,373,895
5810: State Foundation Revenues - TRS Rider 71			-
5820: Other State Program Revenues	7,500	-	(7,500)
5830: TRS Care - On-Behalf Payments/E-Rate	3,972,951	3,837,355	(135,596)
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues	104,500	104,500	-
5930: Federal Program Revenues	1,607,757	1,606,193	(1,564)
5940: Federal Revenue from Fed Agencies	-	-	-
7000: Other Resources			
Total Revenues and Other Sources	\$ 88,752,049	\$ 90,752,912	\$ 2,000,863
<u>Distribution of Budget Funds by Function</u>			
0011: Instruction	54,339,624	55,266,096	926,472
0012: Instructional Resources and Media Services	1,049,989	1,064,538	14,549
0013: Curriculum Dev & Inst Staff Development	1,025,775	1,040,000	14,225
0021: Instructional Leadership	791,603	796,811	5,208
0023: School Leadership	5,053,296	5,182,751	129,455
0031: Guidance, Counseling & Evaluation Svcs	3,441,161	3,484,932	43,771
0032: Social Work Services	197,480	199,836	2,356
0033: Health Services	818,026	825,528	7,502
0034: Student Transportation	5,777,957	5,878,123	100,166
0035: Food Service	-	-	-
0036: Co-Curricular Activities	2,288,922	2,292,504	3,582
0041: General Administration	2,664,362	2,689,933	25,571
0051: Plant Maintenance & Operations	9,002,266	8,810,909	(191,357)
0052: Security & Monitoring Services	701,263	706,235	4,972
0053: Data Processing Services	1,008,736	1,039,198	30,462
0061: Community Services	93,213	244,452	151,239
0071: Debt Services	-	-	-
0081: Facilities Acquisitions & Construction	504,000	207,700	(296,300)
0093: Payments to Fiscal Agent of SSA	66,753	66,753	-
0099: Other Intergovernmental Charges	861,105	861,105	-
Total Expenditures & Other Uses	\$ 89,685,531	\$ 90,657,404	971,873
8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	(933,482)	95,508	

****Includes one time fund balance use**

Bastrop Independent School District 2018-19
Preliminary Function Analysis General Fund

	Estimated Additions/ (Deletions)	
Function 11 - Instruction		
2017-18 Budgeted Amount		\$ 54,339,624
Payroll		
- Salary Increase for Teachers	\$ 588,419	
- Salary Increase for Professional Support Staff	\$ 679	
- Salary increase for support staff	\$ 44,044	
- 8 Teaching Positions for Growth	\$ 440,000	
Contracted Services		
- No Change		
Supplies		
- E-Rate change - Amend as received	\$ (145,196)	
- Campus Allocation Increase	\$ 38,248	
- Transition Budget (2017-18)	\$ (39,722)	
Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 11	\$ 926,472	
2018-19 Budgeted Amount		\$ 55,266,096
Function 12 - Instructional Resources and Media Services		
2017-18 Budgeted Amount		\$ 1,049,989
Payroll		
- Salary Increase for Professional Staff	\$ 9,637	
Contracted Services		
- No Change		
Supplies		
- Increase in allocation for growth	\$ 7,448	
Other Operating Costs		
- No Change		
Total change in Function 12	\$ 17,085	
2018-19 Budgeted Amount		\$ 1,067,074
Function 13-Curriculum		
2017-18 Budgeted Amount		\$ 1,025,775
Payroll		
- Salary increase for Professional Staff	\$ 13,372	
- Salary Increase for Support Staff	\$ 853	
Contracted Services		
- No Change		
Supplies		
- No Change		

Bastrop Independent School District 2018-19
Preliminary Function Analysis General Fund

Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 13	\$ 14,225	
2018-19 Budgeted Amount		\$ 1,040,000
Function 21 - Instructional Administration		
2017-18 Budgeted Amount		\$ 791,603
Payroll		
- Salary increase for Professional Staff	\$ 3,804	
- Salary Increase for Support Staff	\$ 1,404	
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Equipment		
- No Change		
	\$ -	
Total change in Function 21	\$ 5,208	
2018-19 Budgeted Amount		\$ 796,811
Function 23 - School Leadership		
2017-18 Budgeted Amount		\$ 5,053,296
Payroll		
- Salary Increase for Professional Staff	\$ 42,264	
- Salary Increase for Support Staff	\$ 17,191	
- 1 Additional Assistant Principal for Growth	\$ 70,000	
Contracted Services		
- No Change		
Supplies		
- No Change	\$ -	
Other Operating Costs		
- No Change		
Total change in Function 23	\$ 129,455	
2018-19 Budgeted Amount		\$ 5,182,751
Function 31 - Guidance & Counseling		
2017-18 Budgeted Amount		\$ 3,441,161
Payroll		
- Salary Increase for Professional Staff	\$ 34,780	
- Salary Increase for Support Staff	\$ 8,991	
Contracted Services		
- No Change		
Supplies		

Bastrop Independent School District 2018-19
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- No Change		
Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 31	\$ 43,771	
2018-19 Budgeted Amount		\$ 3,484,932
Function 32 - Social Work Services		
2017-18 Budgeted Amount		\$ 197,480
Payroll		
- Salary Increase for Professional Staff	\$ 932	
- Salary Increase for Support Staff	\$ 1,424	
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Capital Outlay		
- No Change		
Total change in Function 32	\$ 2,356	
2018-19 Budgeted Amount		\$ 199,836
Function 33 - Health Services		
2017-18 Budgeted Amount		\$ 818,026
Payroll		
- Salary Increase for Professional Staff	\$ 3,754	
- Salary Increase for Support Staff	\$ 3,748	
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Total change in Function 33	\$ 7,502	
2018-19 Budgeted Amount		\$ 825,528
Function 34 Pupil Transportation		
2017-18 Budgeted Amount		\$ 5,777,957
Payroll		
- Salary Increase	\$ 680	
Contracted Services		
- CPI Increase and Increase for Bus Driver Pay Increase	\$ 99,486	

Bastrop Independent School District 2018-19
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Supplies & Materials		
- No Change	\$ -	
Other Operating Costs		
- No Change		
Total change in Function 34	\$ 100,166	
2018-19 Budgeted Amount		\$ 5,878,123
Function 35 - Food Service		
2017-18 Budgeted Amount		\$ -
Payroll - TRS On-Behalf	\$ -	
2018-19 Budgeted Amount		\$ -
Function 36 - Co curricular		
2017-18 Budgeted Amount		\$ 2,288,922
Payroll		
- Salary Increases	\$ 3,582	
Contracted Services		
- No Change		
Supplies		
- No Change	\$ -	
Other Operating Costs		
- No Change		
Capital Outlay		
- No Change		
Total change in Function 36	\$ 3,582	
2018-19 Budgeted Amount		\$ 2,292,504
Function 41 - Administration		
2017-18 Budgeted Amount		\$ 2,664,362
Payroll		
- Salary Increase for Professional Staff	\$ 14,727	
- Salary Increase for Support Staff	\$ 10,844	
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Total change in Function 41	\$ 25,571	
2018-19 Budgeted Amount		\$ 2,689,933
Function 51 - Plant Maintenance		
2017-18 Budgeted Amount		\$ 9,002,266

Bastrop Independent School District 2018-19
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Payroll		
- Salary Increase		
- TRS Care Increase		
Contracted Services		
- CPI Increase less supplies (Bastrop ISD expense listed below)	\$ 116,476	
- Wastewater Repair - All Waste Water Systems (Decision Package)	\$ (64,000)	
- One Time Maintenance Costs and Insurance Claims (2017-18)	\$ (355,456)	
- One Time Maintenance Repair Costs (Wastewater & HVAC)	\$ 75,000	
Supplies		
- No Change	\$ -	
Other Operating Costs		
- Insurance Increase	\$ 36,623	
Capital Outlay		
Total change in Function 51	\$ (191,357)	
2018-19 Budgeted Amount		\$ 8,810,909
Function 52 - Security		
2017-18 Budgeted Amount		\$ 701,263
Payroll		
- Salary Increase	\$ 4,972	
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Capital Outlay		
- Security Cars (17-18 Decision Package) One Time Cost	\$ (35,000)	
Total change in Function 52	\$ (30,028)	
2018-19 Budgeted Amount		\$ 671,235
Function 53 - Data Processing/Computer Services		
2017-18 Budgeted Amount		\$ 1,008,736
Payroll		
- Salary Increase	\$ 30,462	
Contracted Services		
- No Change	\$ -	
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Equipment		

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- No Change		
Total change in Function 53	\$ 30,462	
2018-19 Budgeted Amount		\$ 1,039,198
Function 61 - Community Services		
2017-18 Budgeted Amount		\$ 93,213
Payroll		\$ -
- Salary Increase	\$ 1,239	
- District's portion of Daycare Costs	\$ 150,000	
Contracted Services		
- No Change		
Supplies		
- No Change		
Other Operating Costs		
- No Change		
Equipment		
- No Change		
Total change in Function 61	\$ 151,239	
2018-19 Budgeted Amount		\$ 244,452
Function 81 - Facilities Acquisition & Construction		
2017-18 Budgeted Amount		\$ 504,000
Contracted Services		
- 1 Portables (Lease Payment)	\$ 16,200	
- Setup cost for 1 portables 2018-19	\$ 47,500	
- Setup cost for portables for 2017-18	\$ (145,000)	
- Tennis Court Repair -Bastrop and Cedar Creek High School	\$ (215,000)	
Total change to Function 81	\$ (296,300)	
2018-19 Budgeted Amount		\$ 207,700
Function 93 - Payments to Fiscal Agents		
2017-18 Budgeted Amount		\$ 66,753
Other		
- No Change	\$ -	
Total change in Function 93	\$ -	
2018-19 Budgeted Amount		\$ 66,753
Function 99 - Other Intergovernmental Charges		
2017-18 Budgeted Amount		\$ 861,105
- Increase in Appraisal District Payment	-	
Total change in Function 99	\$ -	
2018-19 Budgeted Amount		\$ 861,105
Total Increase/(Decrease) in Expenditures	\$ 939,409	\$ 90,624,940

Bastrop Independent School District
2018-19 Preliminary Debt Service Budget

	2017-18 Debt Service Adopted 0.401	2018-19 Debt Service Preliminary 0.401	Difference
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues	14,119,399	14,848,498	729,099
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			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	722,024	1,128,064	406,040
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	\$ 14,844,423	\$ 15,979,562	\$ 1,135,139

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	12,290,884	12,608,257	317,373
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
Total Expenditures & Other Uses	\$ 12,290,884	\$ 12,608,257	\$ 317,373

8000: Operating Transfers Out	-		
Excess (Deficiency) Revenues Over Exp	2,553,539	3,371,305	
Estimated Beginning Fund Balance	\$ 6,998,008	\$ 7,564,753	
Estimated Ending Fund Balance	\$ 9,551,547	\$ 10,936,058	
**Augusts Debt Service Payment	3,271,478	3,241,769	

Bastrop Independent School District
2018-19 Preliminary Food Service Budget

	2017-18 Food Service Budget Adopted	2018-19 Preliminary Food Service Budget	Difference
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues			
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	1,200	-	1,200
5750: Revenues from Cocurricular Activities	1,426,845	1,370,530	(56,315)
5760: Revenues from Intermediate Sources			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	28,000	28,000	-
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues	3,947,295	3,989,573	42,278
7000: Other Resources			
Total Revenues and Other Sources	\$ 5,403,340	\$ 5,388,103	(15,237)

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	5,403,340	5,330,236	(73,104)
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	\$ 5,403,340	\$ 5,330,236	(73,104)

8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	-	57,867	
Estimated Beginning Fund Balance - Unreserved	661,600	661,600	
Estimated Ending Fund Balance - Unreserved	661,600	719,467	