

2018-19 Budget

Public Hearing

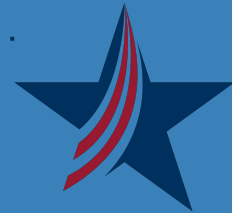
Sandra Callahan, Chief Financial Officer

Budget Calendar



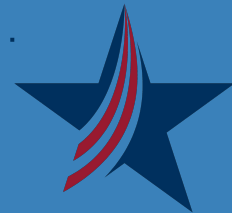
Jan-Feb	Budget Calendar Information
March 20	Preliminary Budget Presentation
Mar-Apr	Principal and Director Meetings
April 17	Preliminary Budget Presentation
May 10	No Agenda Review
May 15	Proposed Budget Presentation
June 19	Public Hearing to Adopt 2018-19 Budget

Guiding Principles



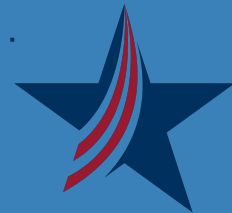
- ★ District & Campus Needs Assessment
- ★ TAPR and FIRST
- ★ Student Advisory Council
- ★ Teacher Organization
- ★ District Performance Committee
- ★ Instructional Leadership

Guiding Principles



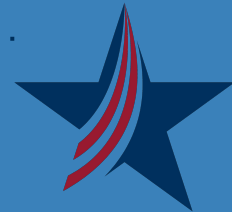
- ★ **Priority will be made to protect the core business of schools which is classroom instruction and accountability requirements**
 - Development of District Curriculum Management Plan
 - Instructional Focus on response to intervention (RTI)
 - Focus on improvement of systems and process for English Language Learners (ELL) instructional support
 - Social Emotional Learning (SEL) expansion
 - Secondary Career Pathways

Guiding Principles



- ★ **State and federal mandates must be met in the budget process**
 - Safety and Security
 - Secondary Career Pathways
 - Monitoring of State Allotments
 - Every Student Succeeds Act (ESSA)

Guiding Principles



- ★ **While maintaining a focus on state and federal accountability, budget allocations will be shared among all schools, programs, and departments**
 - Enhanced campus budgeting process for federal and some state allocations
 - Allocations based on student populations

Proposed Budget Assumptions



- ★ Estimated Enrollment 11,292
- ★ Average Daily Attendance 10,379
- ★ WADA 13,423
- ★ Comptroller Values (State Aid) 3,460,541,047
- ★ Property Values (Estimate) (Tax Revenue) 3,484,178,500
- ★ Tax Rate M&O \$1.04
- ★ Tax Rate I&S (Debt Service) \$0.401

Compensation



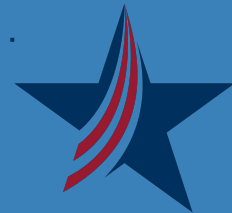
- ★ Current budget proposal includes \$1.1 M increase for compensation
- ★ Recommendations include:
 - 2% pay increase proposal
 - Maintain District's contribution to employee health insurance premiums at \$325/month

Compensation



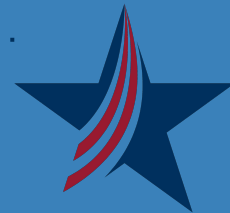
- ★ Pay Increases
 - Teachers - 2%
 - Professional Support - 2% of midpoint
 - Paraprofessionals - 2% of midpoint
 - Administration - 2% of midpoint
- ★ 78% of Pay Increases - Instructional
 - Teachers and Classroom Teaching Assistance

Campus Staffing



- ★ 6 New teaching positions for growth
 - Elementary (3)
 - Intermediate 4
 - Middle School 1
 - High School 1
 - Dyslexia 2
 - Unassigned 1

Campus Staffing



Student Teacher Ratio

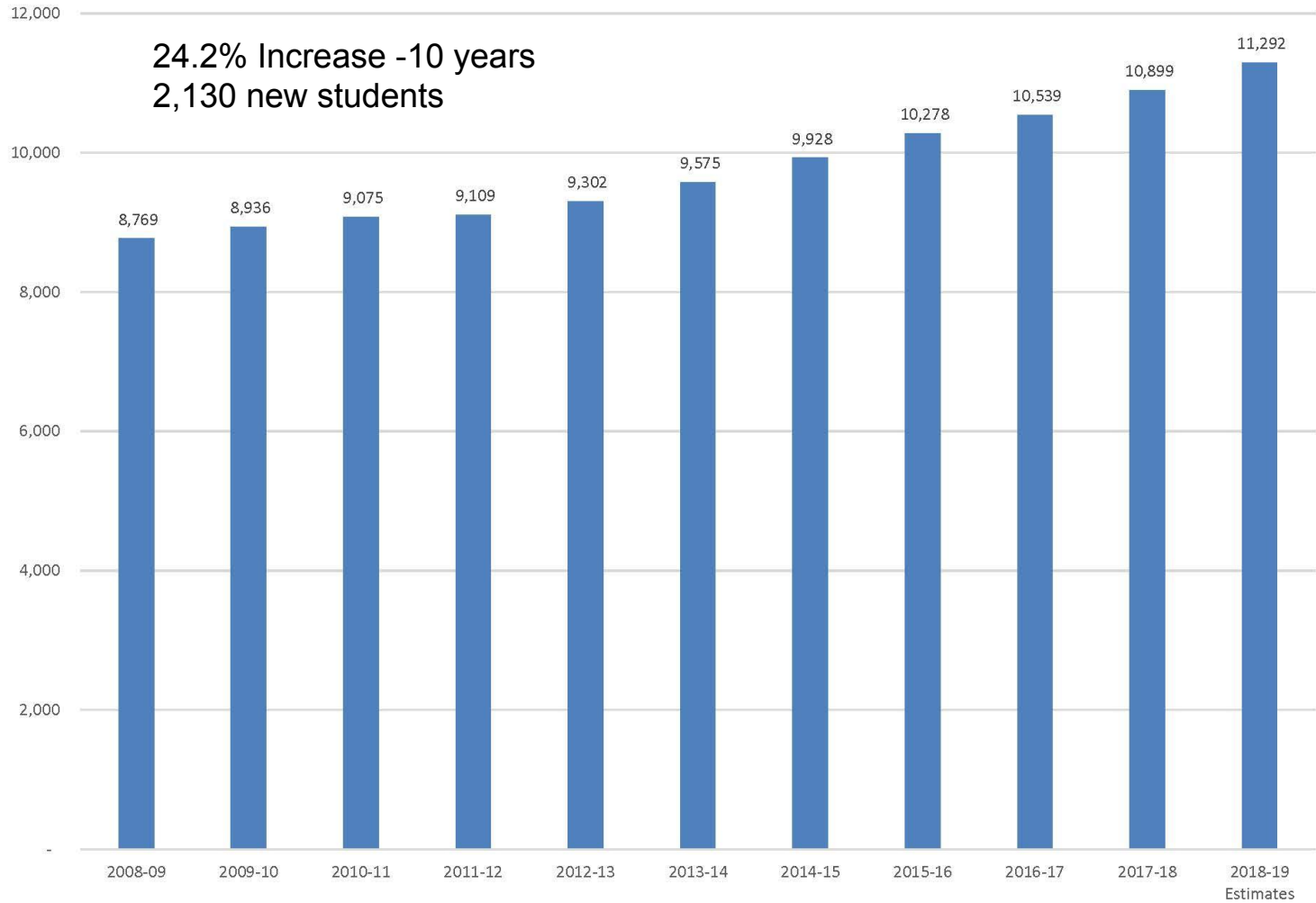
★	Elementary	18.8:1
★	Intermediate	21.9:1
★	Middle School	20.9:1
★	High School	18.6:1

Building the **2018-19 Budget**



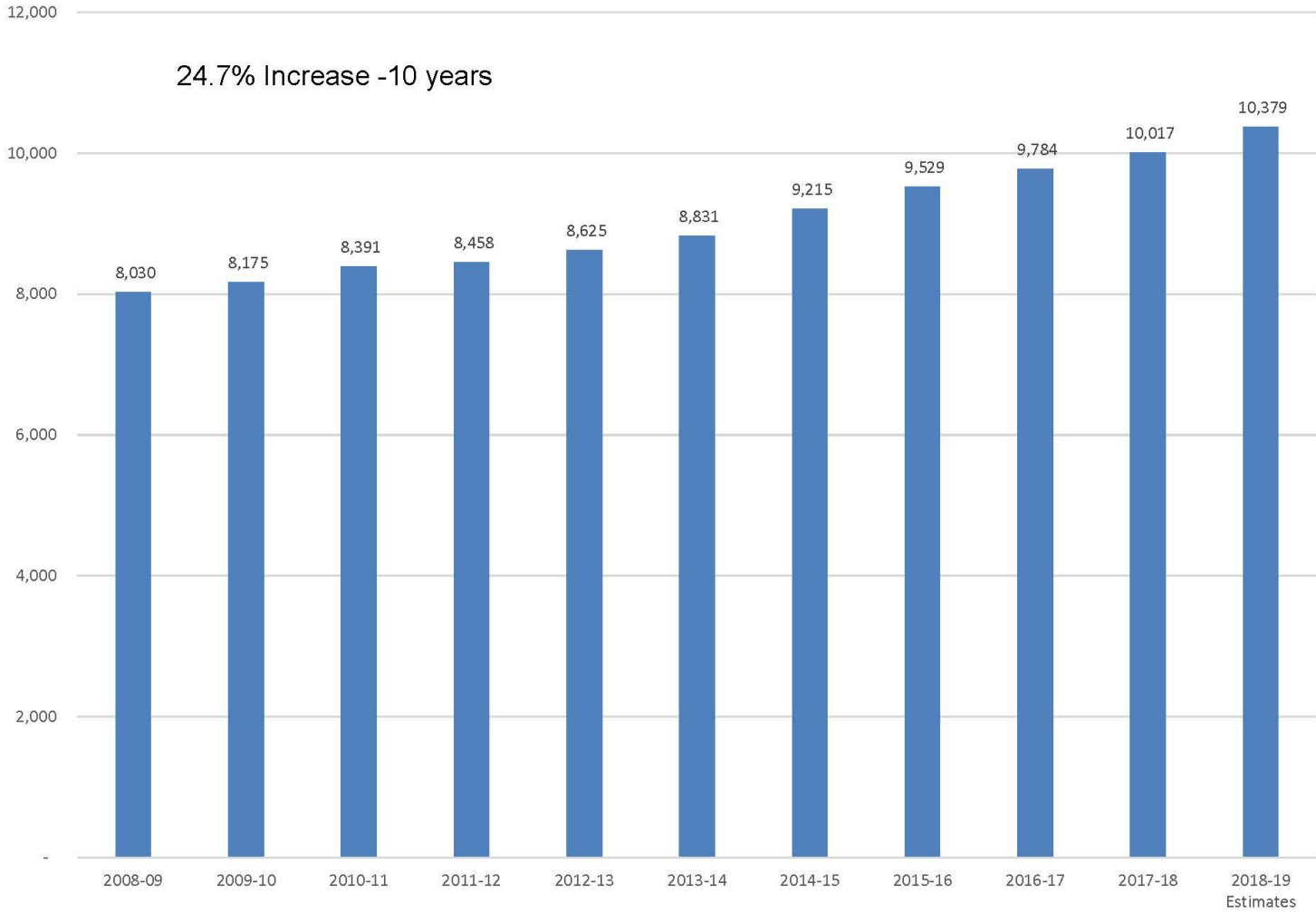
- ★ Campus supply allocation increase for growth
- ★ Communication Increase
- ★ CPI Increase - Transportation
- ★ Maintenance - One Time Costs
 - HVAC
 - Wastewater
- ★ District's portion of Daycare Costs

Bastrop ISD Enrollment Trends

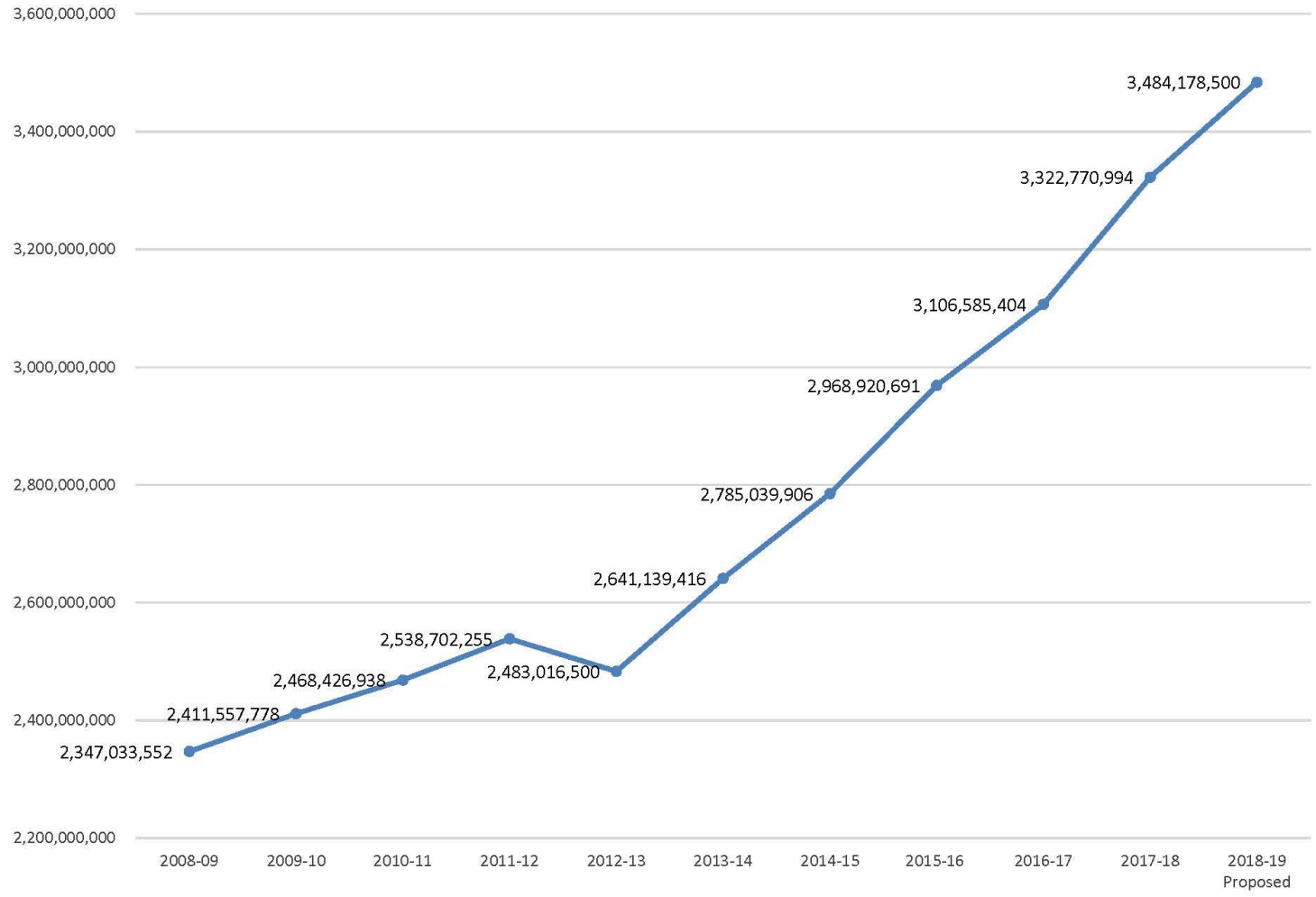


Bastrop ISD Average Daily Attendance Trends

24.7% Increase -10 years



Property Value History



Impact of Property Values



	Property Values	State Aid	Tax Revenue M&O	Revenue Impact
Certified Values	3,460,541,047	\$45,644,808	\$35,989,627	
If CV 3% Higher	3,564,357,278	44,419,206	37,069,316	
Change		\$(1,225,602)	\$1,079,689	\$(145,913)

Proposed Revenue Estimates



Revenue	2017-18 as amended	2018-19 Proposed	Difference
Local & Intermediate Revenue	\$38,818,240	\$39,895,776	\$1,167,536
State Revenue Sources	48,667,703	49,246,449	578,746
Federal Revenue Sources	1,712,257	1,315,385	(396,872)
Total Revenues	\$89,198,200	\$90,547,610	\$1,349,410

	Estimated Additions/Reductions	
Local and Intermediate Revenue Sources		
2017-18 Budgeted Amount		\$ 38,818,240
	Increase in Current Tax Collections	\$ 1,304,586
	Decrease in Local Revenue (Building Use/Insurance Recovery)	\$ (97,328)
	Decrease in Tuition and Fees	\$ (39,722)
	Total Change in Local Revenues	\$ 1,167,536
2018-19 Budgeted Amount		\$ 39,985,776
State Revenue Sources		
2017-18 Budgeted Amount		\$ 48,667,703
	Increase in State Aid	\$ 1,365,179
	Decrease in TRS on Behalf	\$ (98,393)
	E-Rate (Amended when received)	\$ (145,596)
	Decrease State Program Revenue	\$ (7,500)
	State Aid - One time Increase for SCE	\$ (534,944)
	Total Change in State Revenues	\$ 578,746
2018-19 Budgeted Amount		\$ 49,246,449
Federal Revenue Sources		
2017-18 Budgeted Amount		\$ 1,712,257
	Decrease in Federal Revenue	\$ (1,564)
	Reduction in SHARS settle-up	\$ (395,308)
	Total Change in Federal Revenues	\$ (396,872)
2018-19 Budgeted Amount		\$ 1,315,385
2018-19 Budgeted Amount		\$ 90,547,610

Proposed Program Allotments



Program	Allotment	Percent	Required Spend
Special Education	\$6,476,236	52%	3,367,643
Career & Technology	3,636,626	58%	2,109,243
Gifted & Talented	341,442	55%	187,793
Compensatory Ed	8,467,078	52%	4,402,881
Bilingual Education	1,339,367	52%	696,471
High School Allotment	808,500	100%	808,500
Transportation	1,662,441	100%	1,662,441

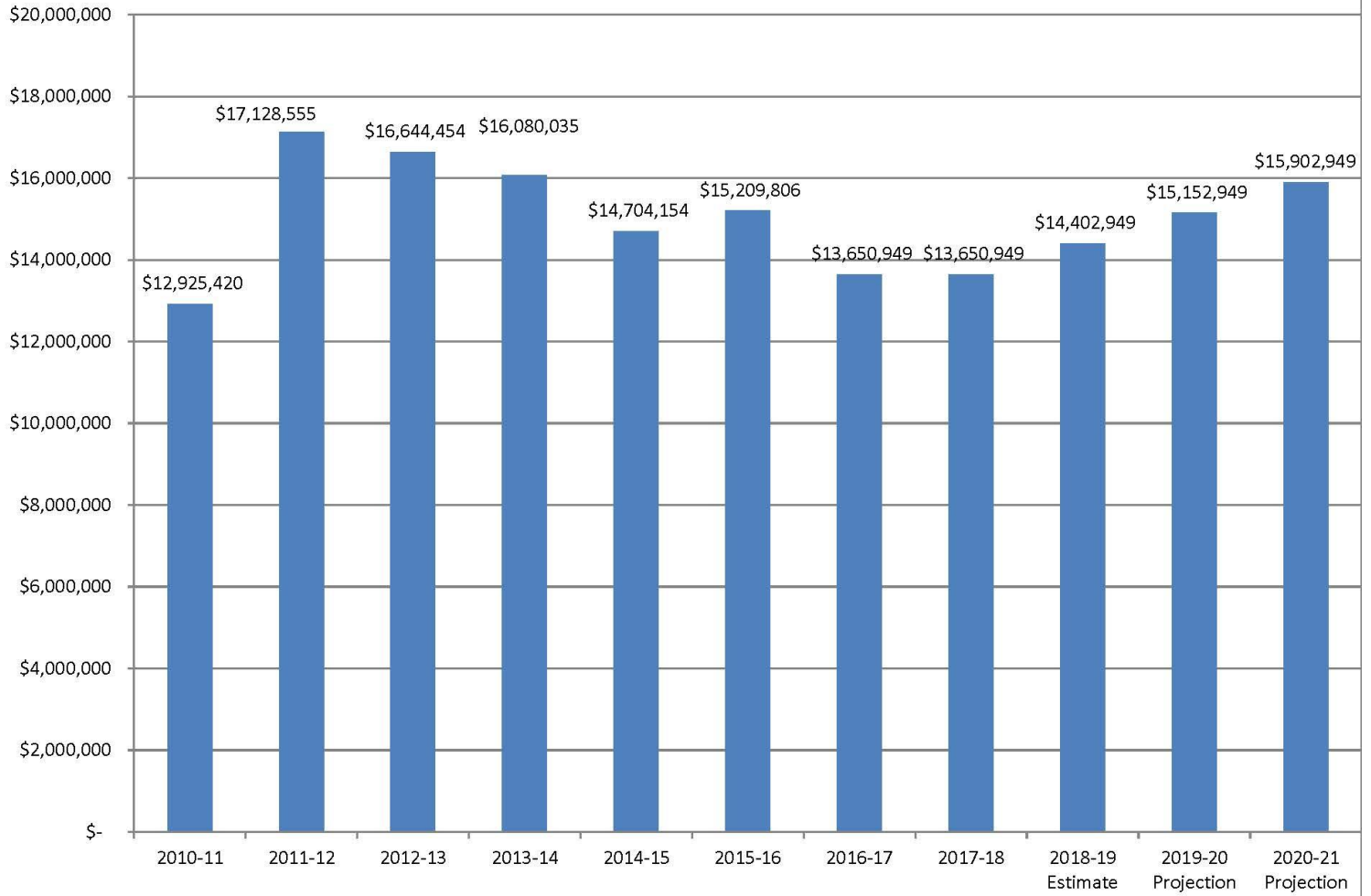
Proposed General Fund Budget



Revenue	2017-18 as amended	2018-19 Proposed	Difference
Total Revenues	\$89,198,200	\$90,547,610	\$1,349,410
Total Expenditures	89,966,589	90,547,610	581,021
Excess (Deficiency) Revenues Over Exp	(768,389)	-0-	

Distribution of Budget Funds by Function	2017-18	2018-19	Difference
0011: Instruction	54,542,323	55,067,254	524,931
0012: Instructional Resources and Media Services	1,054,989	1,080,350	25,361
0013: Curriculum Dev & Inst Staff Development	1,015,557	1,076,326	60,769
0021: Instructional Leadership	788,910	795,410	6,500
0023: School Leadership	5,053,100	5,126,919	73,819
0031: Guidance, Counseling & Evaluation Svcs	3,440,841	3,496,434	55,593
0032: Social Work Services	197,680	200,552	2,872
0033: Health Services	818,276	827,054	8,778
0034: Student Transportation	5,778,257	5,908,795	130,538
0035: Food Service	-	-	-
0036: Co-Curricular Activities	2,361,958	2,456,702	94,744
0041: General Administration	2,664,362	2,758,623	94,261
0051: Plant Maintenance & Operations	9,002,266	8,735,339	(266,927)
0052: Security & Monitoring Services	729,763	700,867	(28,896)
0053: Data Processing Services	1,021,736	1,068,754	47,018
0061: Community Services	93,213	204,873	111,660
0071: Debt Services	-	-	-
0081: Facilities Acquisitions & Construction	475,500	115,500	(360,000)
0093: Payments to Fiscal Agent of SSA	66,753	66,753	-
0099: Other Intergovernmental Charges	861,105	861,105	-
Total Expenditures & Other Uses	\$ 89,966,589	\$ 90,547,610	581,021

General Fund Fund Balance History and Projection



Proposed Food Service Budget



Revenue	2017-18 as amended	2018-19 Proposed	Difference
Total Revenues	\$5,403,340	\$5,388,103	\$(15,237)
Total Expenditures	5,403,340	5,330,236	(73,104)
Excess (Deficiency) Revenues Over Exp	-0-	57,867	

Proposed Debt **Service Budget**



Revenue	2017-18 as amended	2018-19 Proposed	Difference
Total Revenues	\$14,119,399	\$15,979,562	\$1,135,139
Total Expenditures	12,290,884	12,608,257	317,373
Excess (Deficiency) Revenues Over Exp	2,553,539	3,371,305	

Federal Funds 2018-19 Planning Amounts



★ Title I - Part A	\$1,744,263	
★ Title I - Part C	63,931	
★ Title II - Part A	249,898	
★ Title III - Part A	263,982	
★ Title IV - Part A	115,657	
★ Carl D Perkins	95,251	(Does not roll forward)
★ IDEA B Formula	1,787,682	
★ IDEA B Preschool	20,370	

Financial **Priorities**

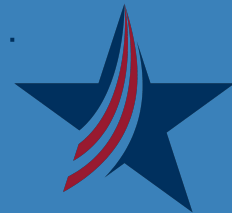


- ★ Increase general fund fund balance to 3 months of operating expenses
- ★ Increase average daily attendance to maximize state funding
- ★ Financially address facility and maintenance needs

Tax Rate Adoption Calendar



April 30	Preliminary certified values received
July 25	Certified Values received
August 21	Proposed Tax Rate Presented
September 18	Public Hearing to Adopt Tax Rate



Thank You!

Any questions?