



March 20, 2018
Budget Information

Board Meeting
5:30 p.m.

Bastrop ISD
Cedar Creek High School
Cedar Creek, 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

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

	General Fund Final 2010-11	General Fund Final 2011-12	General Fund Final 2012-13	General Fund Final 2013-14	General Fund Final 2014-15	General Fund Final 2015-16	General Fund Final 2016-17
BEGINNING TOTAL FUND BALANCE	\$ 12,761,324	\$ 12,925,421	\$ 17,128,555	\$ 16,644,454	\$ 16,079,282	\$ 14,704,153	\$ 15,209,806
REVENUES							
Local and Intermediate Sources	28,212,281	30,005,396	28,975,386	30,912,894	32,555,273	34,526,051	35,792,571
State Sources	34,236,020	32,211,812	36,208,705	40,882,969	43,624,480	46,757,104	47,578,718
Federal Sources	179,445	140,357	1,637,329	1,497,829	1,128,051	1,478,600	1,693,546
Total Revenues and Other Sources	\$ 62,627,746	\$ 62,357,565	\$ 66,821,420	\$ 73,293,692	\$ 77,307,804	\$ 82,761,755	\$ 85,064,835
Distribution of Budget Funds by Function							
0011: Instruction	35,221,344	34,631,824	39,679,500	44,064,931	47,529,332	50,170,155	52,850,251
0012: Instructional Resources and Media Services	931,192	666,846	722,164	733,015	784,672	799,061	994,624
0013: Curriculum Dev & Inst Staff Development	494,823	502,737	593,632	536,436	677,544	693,956	702,818
0021: Instructional Leadership	279,291	244,730	497,044	612,124	532,389	582,201	724,600
0023: School Leadership	3,888,826	3,573,336	4,049,044	4,169,354	4,735,558	4,810,801	5,034,063
0031: Guidance, Counseling & Evaluation Svcs	1,709,055	1,617,438	2,533,032	2,661,262	3,000,693	3,214,063	3,522,925
0032: Social Work Services	119,818	116,609	123,953	176,984	177,646	189,082	184,956
0033: Health Services	634,017	507,243	615,787	649,044	717,448	722,870	789,119
0034: Student Transportation	4,662,423	4,669,429	4,774,752	5,229,811	5,122,030	5,148,577	5,441,390
0035: Food Service	-	-	-	-	-	-	-
0036: Co-Curricular Activities	1,639,569	1,667,396	1,747,601	1,866,859	2,123,321	2,329,660	2,361,627
0041: General Administration	2,258,172	1,973,327	2,039,152	2,192,364	2,240,060	2,441,805	2,481,355
0051: Plant Maintenance & Operations & Security	7,584,321	7,520,922	8,008,747	8,495,960	9,345,992	8,818,891	9,243,420
0053: Data Processing Services	732,936	742,684	835,368	825,332	857,397	918,582	982,795
0061: Community Services	93,409	142,121	91,269	148,857	204,885	252,785	287,982
0071: Principal on Long Term Debt	-	-	-	-	-	-	32,527
0072: Interest on Long Term Debt	-	-	-	-	-	-	9,816
0081: Facilities Acquisitions & Construction	509,307	2,408	-	537,161	165,317	53,664	319,323
0093: Payments to Fiscal Agent of SSA	809,172	895,747	61,042	50,666	56,141	57,333	63,715
0099: Other Intergovernmental Charges	585,230	607,229	620,911	634,803	671,558	731,756	781,281
Total Expenditures	\$ 62,152,905	\$ 60,082,026	\$ 66,992,998	\$ 73,584,963	\$ 78,941,983	\$ 81,935,242	\$ 86,808,597
OTHER RESOURCES AND (USES):							
7000: Other Financing Sources	-	2,237,393	-	41,370	574,731	-	-
8000: Other Financing Uses	(310,735)	(309,523)	(312,523)	(314,518)	(315,680)	(320,860)	(320,860)
TOTAL OTHER RESOURCES AND (USES)	(310,735)	1,927,870	(312,523)	(273,148)	259,051	(320,860)	184,905
Excess/(Deficiency) of Revenues & Expenditures Over (Under)	\$ 164,106	\$ 4,203,409	\$ (484,101)	\$ (564,419)	\$ (1,375,128)	\$ 505,653	\$ (1,558,857)
ENDING TOTAL FUND BALANCE	\$ 12,925,421	\$ 17,128,555	\$ 16,644,454	\$ 16,080,035	\$ 14,704,154	\$ 15,209,806	\$ 13,650,949
% TOTAL FUND BALANCE TO EXPENDITURES	20.7%	28.4%	24.7%	21.8%	18.7%	18.5%	15.8%
ENDING UNRESERVED/UNDESIGNATED FUND BAL	\$ 8,602,927	\$ 12,804,458	\$ 12,326,671	\$ 11,788,264	\$ 10,414,494	\$ 10,914,288	\$ 10,954,174
% UNRESERVED/UNDESIGNATED TO EXP NOTES	13.8%	21.2%	18.3%	16.0%	13.2%	13.3%	12.6%
Technology Costs	\$ 263,417	\$ 265,946	\$ 543,000	\$ 571,180	\$ 434,400	\$ 550,428	\$ 550,428
Budgeted one time costs							
Safety and Security/Gateways & Transportation Storm water							
Budgeted one time costs Safety and Security/Police Dept/Portables/BHS Track							
Safety and Security, Vehicles, Portables							
Power Plant Reduction and Bankruptcy							

Bastrop Independent School District
Proposed 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

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 (Buidling 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

CAMPUS ENROLLMENT STATISTICS AND PROJECTIONS

	Grade	15-16 PEIMS	16-17 PEIMS	17-18 Projections	17-18 PEIMS	18-19 Projections
Bastrop HS	12	299	298	285	290	350
	11	313	290	379	360	329
	10	344	372	376	357	386
	9	392	369	391	397	395
Total		1348	1329	1431	1404	1460
Cedar Creek HS	12	326	287	365	336	311
	11	327	366	352	320	402
	10	399	346	452	423	466
	9	386	480	437	490	428
Total		1438	1479	1606	1569	1607
CRCA	12			50	47	48
	11		50	57	48	57
	10	51	57	54	57	63
	9	56	54	60	63	60
Total		107	161	221	215	228
Bastrop Middle	8	352	383	382	384	399
	7	355	371	381	387	389
Total		707	754	763	771	788
Bastrop Intermediate	6	345	370	370	378	412
	5	360	359	421	400	415
Total		705	729	791	778	827
Cedar Creek Intermediate	6	417	412	468	477	495
	5	385	454	483	481	581
Total		802	866	951	958	1076
Cedar Creek Middle	8	422	425	440	416	437
	7	414	427	424	425	491
	6					
	5					
Total		836	852	864	841	928
Emile Elementary	7					
	6					
	5					
	4	93	101	125	149	143
	3	103	103	131	139	138
	2	108	109	125	134	146
	1	105	103	127	142	130
	KG	96	105	120	126	130
	PK	65	32	65	49	50
	EE	14	23	14	38	38
Totals		584	576	707	777	775
Mina Elementary	4	107	129	127	136	135
	3	127	123	136	131	110
	2	108	133	102	107	106
	1	125	99	97	103	107
	K	73	94	95	104	107
	PK	0	36	35	27	30
	EE	3	2	3	5	5
Total		543	616	595	613	600
Cedar Creek Elem	4	141	145	151	157	163
	3	138	147	159	157	144
	2	145	154	138	139	150
	1	146	134	136	145	129
	K	118	132	130	123	125
	PK	92	77	80	89	95

CAMPUS ENROLLMENT STATISTICS AND PROJECTIONS

	Grade	15-16 PEIMS	16-17 PEIMS	17-18 Projections	17-18 PEIMS	18-19 Projections
	EE	6	1	6	0	2
Total		786	790	800	810	808
Red Rock Elem	5					
	4	144	146	117	121	129
	3	131	114	131	125	125
	2	117	127	132	121	120
	1	128	128	116	118	107
	KG	123	113	115	99	100
	PK	74	61	70	55	60
	EE	9	5	9	2	3
Total		726	694	690	641	644
Lost Pines Elem	4	133	140	126	118	118
	3	125	142	114	115	124
	2	139	130	121	120	131
	1	118	137	103	117	100
	K	118	119	100	97	100
	PK	88	79	80	63	65
	EE	15	3	15	2	3
Total		736	750	659	632	641
Bluebonnet Elem	4	156	183	146	143	154
	3	170	142	163	150	141
	2	144	158	135	137	146
	1	154	131	150	142	125
	K	128	146	145	121	125
	PK	87	72	70	78	80
	EE	0	1	1	0	0
Total		839	833	810	771	771
Genesis	12	20	38		28	
	11	32	30		40	
	10	20	13		24	
	9	2	1		6	
Total		74	82	0	98	120
Gateway	12	3	5		2	
	11	3	4		2	
	10	4	2		6	
	9	11	8		6	
	8	16	4		1	
	7	9	1		0	
	6	1	4		4	
	5		0		0	
Total		47	28	0	21	50
		10278	10539	10888	10899	11323

Enrollment

Attendance

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			6,299	260	4.3%	94.2
2002-03	7,100	7,254	7,254	479			6,692	393	6.2%	94.2
2003-04	7,374	7,565	7,565	311			6,962	270	4.0%	94.5
2004-05	7,579	7,784	7,784	219			7,190	228	3.3%	94.8
2005-06	7,797	7,981	7,981	197			7,381	191	2.7%	94.6
2006-07	7,941	8,252	8,252	271			7,530	149	2.0%	94.6
2007-08	8,304	8,538	8,538	286			7,832	302	4.0%	94.3
2008-09	8,450	8,769	8,769	231			8,030	198	2.5%	95.0
2009-10	8,555	8,936	8,936	167			8,175	145	1.8%	94.4
2010-11	8,835	9,075	9,075	139			8,391	216	2.6%	95.0
2011-12	8,898	9,109	9,109	34			8,458	135	1.6%	95.0
2012-13	9,082	9,302	9,302	193			8,625	167	1.9%	95.0
2013-14	9,488	9,575	9,575	273			8,831	206	2.4%	95.1
2014-15	9,769	9,928	9,928	353			9,215	351	3.9%	95.0
2015-16	9,982	10,278	10,278	350			9,529	315	3.4%	95.6
2016-17	10,247	10,539	10,539	261			9,784	265	2.7%	95.0
2017-18		10,899	10,899	360			10,017	233	2.3%	
2018-19 Estimates		11,323	11,323				10,379	362	3.6%	
Sixteen Year Average				259				244	3.1%	94.8

Average Enrollment Growth Per Year
259

Average ADA Growth Per Year
235
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	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%
AG 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%
TIMBER USE	101,276	104,362	104,362	104,362	108,538	111,740	112,008	111,847	(161)	-0.2%
PRODUCTIVITY LOSS	835,122,399	967,606,497	911,802,373	940,131,725	976,373,891	1,017,507,459	1,025,116,064	960,368,393	(64,747,671)	-7.8%
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									0	
(RV) Registered Vehicle Exemption	392,643	458,960	460,653	460,653	395,988	261,963	263,963	236,441	(27,522)	-7.0%

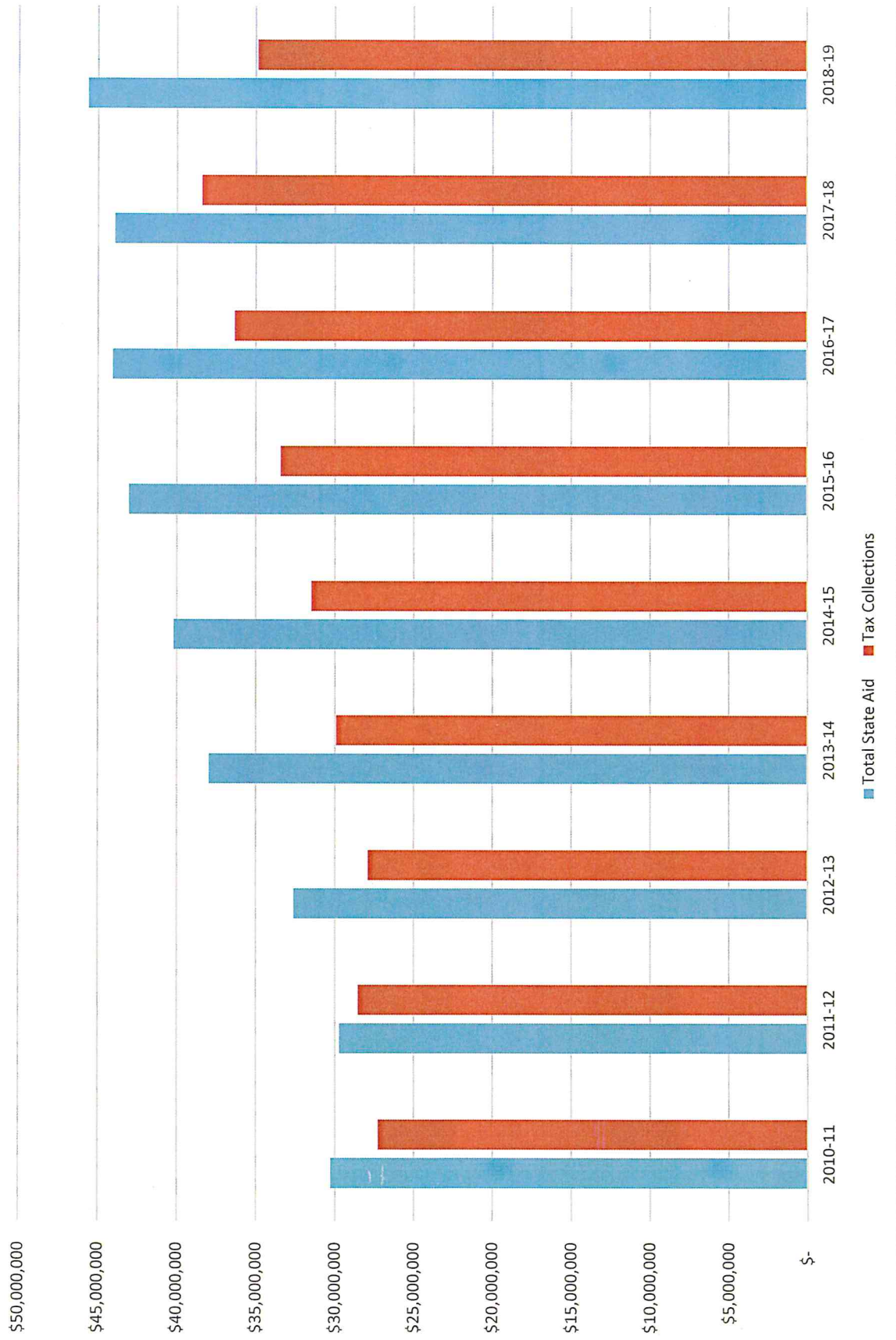
APPRAISAL ROLL COMPARISON

	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	0	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	43,302,661	28,967,945	29,151,666	28,923,010	(228,656)	-0.4%
(EXCHMB) Chamber of Commerce Exempt	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		3,545,147	1,493,556	
EXEMPT PROPERTY				445,357,881	456,832,640	432,529,636		434,052,353	475,891	0.0%
(PRO) PRORATED EXEMPT PROPERTY	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%

Property Value vs. State Certified Property Values (Prior Year)



Foundation and Available School Fund Current and Prior Year Tax Collections





Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2017 ISD Summary Worksheet

011/Bastrop

011-901/Bastrop ISD

Category	Local Tax Roll Value	2017 WTD Mean Ratio	2017 PTAD Value Estimate	2017 Value Assigned
A. Single-Family Residences	2,315,273,323	.9799	2,362,764,897	2,315,273,323
B. Multi-Family Residences	64,260,958	N/A	64,260,958	64,260,958
C1. Vacant Lots	122,436,111	N/A	122,436,111	122,436,111
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	15,717,984	1.1937	13,167,379	15,717,984
D2. Real Prop Farm & Ranch	0	N/A	0	0
E. Real Prop NonQual Acres	531,018,934	.9070	585,467,402	531,018,934
F1. Commercial Real	564,629,336	1.0023	563,333,669	564,629,336
F2. Industrial Real	10,539,224	N/A	10,539,224	10,539,224
G. Oil, Gas, Minerals	1,107,568	N/A	1,107,568	1,107,568
J. Utilities	100,620,284	N/A	100,620,284	100,620,284
L1. Commercial Personal	160,821,720	N/A	160,821,720	160,821,720
L2. Industrial Personal	106,549,034	N/A	106,549,034	106,549,034
M. Other Personal	107,270,389	N/A	107,270,389	107,270,389
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	25,185,965	N/A	25,185,965	25,185,965
Subtotal	4,125,430,830		4,223,524,600	4,125,430,830
Less Total Deductions	664,889,783		680,027,096	664,889,783
Total Taxable Value	3,460,541,047		3,543,497,504	3,460,541,047 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M&O Purposes

T1	T2	T3	T4
3,546,552,755	3,460,541,047	3,546,552,755	3,460,541,047

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
86,011,708	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
3,546,552,755	3,460,541,047	3,546,552,755	3,460,541,047

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified