



**2018 – 2019
APPROVED
BUDGET**

June 26, 2018

CATCH THE CHALLENGE: LEARN FOR LIFE!

**COLUMBIA-BRAZORIA
INDEPENDENT SCHOOL DISTRICT**

**2018 – 2019 APPROVED BUDGET
Fiscal Year Ending June 30, 2019**

BOARD OF TRUSTEES

Jonathan Champagne, President

Becky Danford, Vice-President

Linda Huebner, Secretary

Wendy Monical

Nick Kondra

Matt Damborsky

Jackie Gotcher

Steven Galloway, Superintendent

**520 South 16th Street
P.O. Box 158
West Columbia, Texas 77486
979-345-5147**

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT
2018-2019 BUDGET**

REVENUES - ALL FUNDS

199 - OPERATING FUND

State Funds

Regular Block Grant	1,739,928	
Available School Fund	1,314,709	
Special Education Block Grant	1,684,890	
Compensatory Education Block Grant	1,989,453	
Career & Technology Block Grant	1,740,256	
Gifted & Talented Block Grant	89,470	
Bilingual Education/ESL Block Grant	77,138	
High School Allotment	227,307	
Transportation	381,203	
Tier II Aid	1,152,104	
HB 1 Additional Aid	96,000	
		10,492,458
Teacher Retirement System - On-Behalf		813,100

Local Funds

Building Rental	5,000	
Interest Earnings	80,000	
Delinquent Tax Collections/P & I	585,400	
Tax Revenue	12,581,760	
Total Local Funds		13,252,160

Federal Funds

Medicare Reimbursement		20,000
------------------------	--	--------

TOTAL - OPERATING FUND 24,577,718

161 - ATHLETIC FUND

Local Funds

Gate Receipts	74,539	
Intrafund Transfer	138,440	
TOTAL - ATHLETIC FUND		212,979

171 - SHARS

Federal Revenue	500,000	
Fund Balance Use	1,219,142	
TOTAL - SHARS FUND		1,719,142

599 - DEBT SERVICE FUND		
Local Tax Revenue	2,610,164	
Interest Earnings	6,000	
TOTAL - DEBT SERVICE FUND		<u>2,616,164</u>
240 - CHILD NUTRITION FUND		
Local Revenue	327,500	
State Revenue	7,500	
Federal Revenue	1,054,000	
Teacher Retirement System - On-Behalf	30,000	
TOTAL - CHILD NUTRITION FUND		<u>1,419,000</u>
410 - INSTRUCTIONAL MATERIALS ALLOTMENT		
State Revenue		<u>470,890</u>
GRAND TOTAL - ALL FUNDS		<u><u>31,015,893</u></u>

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT
2018-2019 BUDGET**

EXPENDITURES - ALL FUNDS

199-OPERATING FUND		24,577,718
Function 11 - Instruction	13,915,861	
Function 12 - Instructional Media	246,656	
Function 13 - Curriculum & Staff Development	166,550	
Function 21 - Instructional Administration	265,695	
Function 23 - School Administration	1,491,816	
Function 31 - Guidance, Counseling, Evaluation	271,896	
Function 33 - Health Services	21,373	
Function 34 - Pupil Transportation	1,296,979	
Function 36 - Co-Curricular/Extra Curricular Activities	657,670	
Function 41 - General Administration	1,138,002	
Function 51 - Plant Maintenance & Operation	3,524,593	
Function 52 - Security/Monitoring Services	318,499	
Function 53 - Data Processing	787,908	
Function 61 - Community Service	7,973	
Function 71 - Debt Service	29,807	
Function 81 - Facilities Improvements	200,000	
Function 99 - IntraGovernmental	98,000	
Intrafund Transfer	138,440	
161 - ATHLETIC FUND		212,979
Function 36 Co-Curricular/Extra Curricular Activities	212,979	
171 - SHARS		1,719,142
Function 11 - Instruction	688,362	
Function 12 - Instructional Media	223,940	
Function 21 - Instructional Administration	5,000	
Function 31 - Guidance, Counseling, Evaluation	405,461	
Function 32 - Social Worker	64,780	
Function 33 - Health Services	313,599	
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	
Function 53 - Data Processing	15,000	
599 - DEBT SERVICE FUND		2,616,164
Function 71 - Debt Service	2,616,164	
240 - CHILD NUTRITION FUND		1,419,000
Function 35 - Food Service	1,419,000	
410 - INSTRUCTIONAL MATERIALS ALLOTMENT		470,890
Function 11 - Instruction	470,890	
GRAND TOTAL - ALL FUNDS		<u><u>\$ 31,015,893</u></u>

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT
COMPARISON BUDGETS**

REVENUES - ALL FUNDS

	Proposed 2018-2019	Adopted			
		2017-2018	2016-2017	2015-2016	2014-2015
199 - OPERATING FUND					
State Funds					
Regular Block Grant	1,739,928	3,815,337	5,482,181	4,801,511	5,182,552
Available School Fund	1,314,709	587,358	738,755	811,081	1,065,904
Special Education Block Grant	1,684,890	1,571,050	1,454,385	1,538,990	1,595,648
TRS Supplement / Mainstream Spec Ed Allotment					192,005
Compensatory Education Block Grant	1,989,453	2,033,282	2,036,314	2,041,125	2,007,274
Career & Technology Block Grant	1,740,256	1,752,472	1,437,650	1,425,612	1,694,968
Gifted & Talented Block Grant	89,470	88,029	86,220	80,426	68,297
Bilingual Education/ESL Block Grant	77,138	78,521	62,960	58,281	54,039
High School Allotment	227,307	229,433	220,762	219,203	215,264
Transportation	381,203	416,277	411,404	411,404	400,908
Tier II Aid	1,152,104	1,078,474	827,796	765,023	624,325
HB 1 Additional Aid	96,000	96,000	97,889	96,020	91,270
Total State Funds	10,492,458	11,746,233	12,856,316	12,248,676	13,192,454
Teacher Retirement System - On-Behalf	813,100	813,100	813,100	813,100	813,100
Local Funds					
Building Rental	5,000	3,000	3,000	4,000	5,000
Interest Earnings	80,000	30,000	30,000	25,000	30,000
Delinquent Tax Collections/P & I	585,400	550,000	550,000	450,000	450,000
Interlocal Agreements		35,400	35,400	35,400	35,400
Tax Revenue	12,581,760	11,373,941	9,645,654	10,336,281	9,073,253
Fund Balance Use			156,452		
Total Local Funds	13,252,160	11,992,341	10,420,506	10,850,681	9,593,653
Federal Funds					
Medicare Reimbursement	20,000	20,000	20,000	13,000	15,000
TOTAL - OPERATING FUND	24,577,718	24,571,674	24,109,922	23,925,457	23,614,207
161 - ATHLETIC FUND					
Local Funds					
Gate Receipts	74,539	74,539	59,800	60,000	60,000
Intrafund Transfer	138,440	138,440	138,440	138,440	138,440
TOTAL - ATHLETIC FUND	212,979	212,979	198,240	198,440	198,440
171 - SHARS					
Federal Revenue	500,000	430,000	430,000	375,840	375,840
Fund Balance Use	1,219,142	953,453	953,453	394,119	249,729
TOTAL - SHARS FUND	1,719,142	1,383,453	1,383,453	769,959	625,569

	Proposed 2018-2019	Adopted			
		2017-2018	2016-2017	2015-2016	2014-2015
599 - DEBT SERVICE FUND					
Local Tax Revenue	2,610,164	2,629,027	2,389,511	2,512,008	2,404,019
State Revenue					291,072
Interest Earnings	6,000	6,000	6,000	6,000	5,000
Reserves Use			231,619	193,302	
TOTAL - DEBT SERVICE FUND	2,616,164	2,635,027	2,627,130	2,711,310	2,700,091
224 - IDEA-B FEDERAL SPECIAL EDUCATION					
Federal Revenue					499,303
225 - IDEA-B PRESCHOOL					
Federal Revenue					20,197
240 - CHILD NUTRITION FUND					
Local Revenue	327,500	454,686	483,000	477,000	527,119
State Revenue	7,500	7,000	9,000	9,000	9,000
Federal Revenue	1,054,000	1,073,001	1,204,775	1,118,640	1,190,377
Teacher Retirement System - On-Behalf	30,000	30,000	30,000	30,000	30,000
TOTAL - CHILD NUTRITION FUND	1,419,000	1,564,687	1,726,775	1,634,640	1,756,496
244 - CARL PERKINS CAREER & TECHNOLOGY					
Federal Revenue					34,910
410 - INSTRUCTIONAL MATERIALS ALLOTMENT					
State Revenue	470,890	273,010	305,644	237,107	237,107
699 - CONSTRUCTION FUND					
Fund Balance Use of Bond Proceeds					2,250,000
GRAND TOTAL - ALL FUNDS	31,015,893	30,640,830	30,351,164	29,476,913	31,936,320

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT
BUDGET COMPARISONS AS PROPOSED
EXPENDITURES - ALL FUNDS**

	Proposed	Adopted			
	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
199-OPERATING FUND					
Function 11 - Instruction	13,915,861	13,952,697	13,560,664	13,369,618	12,795,032
Function 12 - Instructional Media	246,656	240,237	236,261	398,753	376,938
Function 13 - Curriculum & Staff Development	166,550	165,750	153,134	149,229	128,114
Function 21 - Instructional Administration	265,695	222,479	219,279	214,845	249,080
Function 23 - School Administration	1,491,816	1,491,816	1,477,105	1,374,768	1,340,319
Function 31 - Guidance, Counseling, Evaluation	271,896	271,896	269,085	568,102	595,845
Function 33 - Health Services	21,373	21,373	20,973	34,672	259,722
Function 34 - Pupil Transportation	1,296,979	1,296,979	1,272,979	1,248,131	1,227,543
Function 36 - Co-Curricular/Extra Curricular Activities	657,670	656,315	656,133	632,244	598,150
Function 41 - General Administration	1,138,002	1,137,452	1,132,712	967,024	987,399
Function 51 - Plant Maintenance & Operation	3,524,593	3,524,593	3,523,900	2,553,128	2,609,969
Function 52 - Security/Monitoring Services	318,499	318,499	318,499	278,275	279,076
Function 53 - Data Processing	787,908	801,056	802,354	767,981	753,114
Function 61 - Community Service	7,973	7,973	7,973	7,523	7,523
Function 71 - Debt Service	29,807	34,119	35,431	287,724	346,943
Function 81 - Facilities Improvements	200,000	200,000	200,000		-
Function 93 - Shared Service Arrangements				850,000	850,000
Function 99 - IntraGovernmental	98,000	90,000	85,000	85,000	71,000
Intrafund Transfer	138,440	138,440	138,440	138,440	138,440
	24,577,718	24,571,674	24,109,922	23,925,457	23,614,207
161 - ATHLETIC FUND					
Function 36 Co-Curricular/Extra Curricular Activities	212,979	212,979	198,240	198,440	198,440
171 - SHARS					
Function 11 - Instruction	688,362	501,012	516,012	451,105	306,715
Function 12 - Instructional Media	223,940	189,663	189,663		
Function 21 - Instructional Administration	5,000	5,000	5,000	5,000	5,000
Function 31 - Guidance, Counseling, Evaluation	405,461	343,400	343,400		
Function 32 - Social Worker	64,780	62,580	62,580	52,000	52,000
Function 33 - Health Services	313,599	263,798	263,798	258,854	258,854
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	3,000	3,000	3,000	3,000
Function 53 - Data Processing	15,000	15,000			
	1,719,142	1,383,453	1,383,453	769,959	625,569
599 - DEBT SERVICE FUND					
Function 71 - Debt Service	2,616,164	2,635,027	2,627,130	2,711,310	2,700,091
224 - IDEA - B FEDERAL SPECIAL EDUCATION					
Function 11 - Instruction	-	-	-	-	381,981
Function 21 - Instructional Administration	-	-	-	-	41,407
Function 31 - Guidance, Counseling, Evaluation	-	-	-	-	75,915
	-	-	-	-	499,303

	Proposed	Adopted			
	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
225 - IDEA-B PRESCHOOL					
Function 11 - Instruction	-	-	-	-	20,197
240 - CHILD NUTRITION FUND					
Function 35 - Food Service	1,419,000	1,564,687	1,726,775	1,634,640	1,756,496
244 - VOCATIONAL - CAREER & TECHNOLOGY					
Function 11 - Instruction	-	-	-	-	26,937
Function 31 - Guidance, Counseling, Evaluation	-	-	-	-	7,973
	-	-	-	-	34,910
410 - INSTRUCTIONAL MATERIALS ALLOTMENT					
Function 11 - Instruction	470,890	273,010	305,644	237,107	237,107
	470,890	273,010	305,644	237,107	237,107
699 - CONSTRUCTION FUND					
Function 81 - Facilities Improvement	-	-	-	-	2,250,000
GRAND TOTAL - ALL FUNDS	31,015,893	30,640,830	30,351,164	29,476,913	31,936,320

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT
BUDGET COMPARISONS AS PROPOSED
EXPENDITURES at 100%**

	Proposed 2018-2019	Adopted 2017-2018	%
199-OPERATING FUND			
Function 11 - Instruction	13,915,861	13,952,697	-0.26%
Function 12 - Instructional Media	246,656	240,237	2.67%
Function 13 - Curriculum & Staff Development	166,550	165,750	0.48%
Function 21 - Instructional Administration	265,695	222,479	19.42%
Function 23 - School Administration	1,491,816	1,491,816	0.00%
Function 31 - Guidance, Counseling, Evaluation	271,896	271,896	0.00%
Function 33 - Health Services	21,373	21,373	0.00%
Function 34 - Pupil Transportation	1,296,979	1,296,979	0.00%
Function 36 - Co-Curricular/Extra Curricular Activities	657,670	656,315	0.21%
Function 41 - General Administration	1,138,002	1,137,452	0.05%
Function 51 - Plant Maintenance & Operation	3,524,593	3,524,593	0.00%
Function 52 - Security/Monitoring Services	318,499	318,499	0.00%
Function 53 - Data Processing	787,908	801,056	-1.64%
Function 61 - Community Service	7,973	7,973	0.00%
Function 71 - Debt Service	29,807	34,119	-12.64%
Function 81 - Facilities Improvements	200,000	200,000	0.00%
Function 99 - IntraGovernmental	98,000	90,000	8.89%
Intrafund Transfer	138,440	138,440	0.00%
	24,577,718	24,571,674	0.02%
161 - ATHLETIC FUND			
Function 36 Co-Curricular/Extra Curricular Activities	212,979	212,979	0.00%
171 - SHARS			
Function 11 - Instruction	688,362	501,012	37.39%
Function 12 - Instructional Media	223,940	189,663	18.07%
Function 21 - Instructional Administration	5,000	5,000	0.00%
Function 31 - Guidance, Counseling, Evaluation	405,461	343,400	18.07%
Function 32 - Social Worker	64,780	62,580	3.52%
Function 33 - Health Services	313,599	263,798	18.88%
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	3,000	0.00%
Function 53 - Data Processing	15,000	15,000	0.00%
	1,719,142	1,383,453	24.26%
599 - DEBT SERVICE FUND			
Function 71 - Debt Service	2,616,164	2,635,027	-0.72%
240 - CHILD NUTRITION FUND			
Function 35 - Food Service	1,419,000	1,564,687	-9.31%
410 - INSTRUCTIONAL MATERIALS ALLOTMENT			
Function 11 - Instruction	470,890	273,010	72.48%
GRAND TOTAL - ALL FUNDS	31,015,893	30,640,830	1.22%

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT
BUDGETED EXPENDITURES BY FUND, FUNCTION & OBJECT
2018-2019**

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
General Fund			
1999	11	6100 Payroll Costs	13,131,694
		6200 Contract Services	386,116
		6300 Supplies & Materials	279,353
		6400 Other Operating Costs	94,998
		6500 Debt Payments	21,000
		6600 Capital Outlay	2,700
			<u>13,915,861</u>
	12	6100 Payroll Costs	135,421
		6200 Contract Services	15,865
		6300 Supplies & Materials	87,142
		6400 Other Operating Costs	8,228
			<u>246,656</u>
	13	6100 Payroll Costs	57,602
		6200 Contract Services	79,504
		6300 Supplies & Materials	6,212
		6400 Other Operating Costs	23,232
			<u>166,550</u>
	21	6100 Payroll Costs	184,688
		6200 Contract Services	21,296
		6300 Supplies & Materials	52,637
		6400 Other Operating Costs	7,074
			<u>265,695</u>
	23	6100 Payroll Costs	1,439,615
		6200 Contract Services	1,765
		6300 Supplies & Materials	27,348
		6400 Other Operating Costs	23,088
			<u>1,491,816</u>
	31	6100 Payroll Costs	207,003
		6200 Contract Services	32,085
		6300 Supplies & Materials	23,108
		6400 Other Operating Costs	9,700
			<u>271,896</u>

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
1999 (CONTINUED)			
	33	6100 Payroll Costs	15,857
		6200 Contract Services	1,400
		6300 Supplies & Materials	3,558
		6400 Other Operating Costs	558
			<u>21,373</u>
	34	6100 Payroll Costs	913,575
		6200 Contract Services	50,360
		6300 Supplies & Materials	398,730
		6400 Other Operating Costs	(66,586)
		6500 Debt Payments	900
			<u>1,296,979</u>
	36	6100 Payroll Costs	448,317
		6200 Contract Services	21,970
		6300 Supplies & Materials	20,469
		6400 Other Operating Costs	165,484
		6500 Debt Payments	1,430
			<u>657,670</u>
	41	6100 Payroll Costs	893,362
		6200 Contract Services	105,755
		6300 Supplies & Materials	36,145
		6400 Other Operating Costs	98,240
		6500 Debt Payments	4,500
			<u>1,138,002</u>
	51	6100 Payroll Costs	1,316,804
		6200 Contract Services	1,354,900
		6300 Supplies & Materials	356,500
		6400 Other Operating Costs	329,489
		6500 Debt Payments	900
		6600 Capital Outlay	166,000
			<u>3,524,593</u>
	52	6100 Payroll Costs	276,549
		6200 Contract Services	24,300
		6300 Supplies & Materials	10,410
		6400 Other Operating Costs	7,240
			<u>318,499</u>

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
1999 (CONTINUED)			
	53	6100 Payroll Costs	432,408
		6200 Contract Services	161,376
		6300 Supplies & Materials	135,924
		6400 Other Operating Costs	17,450
		6500 Debt Payments	900
		6600 Capital Outlay	39,850
			<u>787,908</u>
	61	6200 Contract Services	6,723
		6300 Supplies & Materials	1,250
			<u>7,973</u>
	71	6500 Debt Payments	<u>29,807</u>
	81	6600 Facilities Improvements	<u>200,000</u>
	99	6200 Contract Services	<u>98,000</u>
		8992 Intrafund Transfer	<u>138,440</u>
		FUND TOTAL	<u><u>24,577,718</u></u>
Debt Service			
5999	71	6500 Debt Payments	<u><u>2,616,164</u></u>
Athletic Fund			
1619	36	6100 Payroll Costs	9,500
		6200 Contract Services	54,900
		6300 Supplies & Materials	105,968
		6400 Other Operating Costs	42,611
		6600 Capital Outlay	
		FUND TOTAL	<u>212,979</u>
SHARS			
1719	11	6100 Payroll Costs	371,955
		6200 Contract Services	166,993
		6300 Supplies & Materials	39,600
		6400 Other Operating Costs	109,814
			<u>688,362</u>
	12	6100 Payroll Costs	<u>223,940</u>
	21	6400 Other Operating Costs	<u>5,000</u>

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
1719 (CONTINUED)			
	31	6100 Payroll Costs	<u>405,461</u>
	32	6100 Payroll Costs	59,780
		6300 Supplies & Materials	2,500
		6400 Other Operating Costs	<u>2,500</u>
			<u>64,780</u>
	33	6100 Payroll Costs	305,854
		6200 Contract Services	3,000
		6300 Supplies & Materials	4,585
		6400 Other Operating Costs	<u>160</u>
			<u>313,599</u>
	36	6400 Other Operating Costs	<u>3,000</u>
	53	6200 Contract Services	<u>15,000</u>
	FUND TOTAL		<u><u>1,719,142</u></u>
Child Nutrition			
2409	35	6100 Payroll Costs	690,282
		6200 Contract Services	800
		6300 Supplies & Materials	715,918
		6400 Other Operating Costs	2,000
		6600 Capital Outlay	<u>10,000</u>
	FUND TOTAL		<u><u>1,419,000</u></u>
Instructional Materials			
4109	11	6200 Contract Services	84,890
		6300 Supplies & Materials	385,000
		6400 Other Operating Costs	<u>1,000</u>
	FUND TOTAL		<u><u>470,890</u></u>
	GRAND TOTAL		<u><u>31,015,893</u></u>